



2017 FINAL BUDGET



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Presented by Lynn Lander, City Manager



City of
ABERDEENTM
Office Of The City Manager
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I respectfully submit for your consideration the finalized 2017 budget. This budget document outlines which programs and services are to be ongoing, emphasized, delayed or disregarded given the available resources of the city. The single most important purpose for a budget is planned expenditure control based upon true available revenue.

The two largest revenue sources for the general fund is sales tax and property tax. These two revenue sources account for approximately sixty-eight percent of the total general fund revenues. In Year 2016, the budgeted property tax revenue was estimated to be equivalent to projected revenues from the sales tax. Prior year statistics point to the fact that property tax revenues haven't been equal to sales tax revenues for the last decade.

The total six year increase in sales tax from year 2010 to year 2015 was 17.64% or a six year annual average of 2.94%. The property tax value factor increase from year 2010 to year 2015 was 14.84% or a six year annual average of 2.47%. A comprehensive municipal sales tax summary table follows this letter of opening. The table provides six year summary data on sales tax revenues for the ten largest cities of South Dakota from year 2010 to 2015. The City of Aberdeen ranked in the lower half for percentage of sales tax growth from 2010 to 2015, but ranked in the middle for percentage of increase from year 2014 to year 2015.

The City of Aberdeen has experienced excellent positive growth in residential development. Fifteen hundred new living units (584 single family units and 917 multi-family units) were constructed from 2008 to 2015.

The index factor for allowable property tax growth to finance municipal operations for year 2017 is zero percent. This budget for 2017 covers current operations of the city but no new large program changes were incorporated because of revenue restraints.



MUNICIPAL TAX DUE

CITY	YEAR 2010	YEAR 2011	YEAR 2012	YEAR 2013	YEAR 2014	YEAR 2015	6 YEAR INCREASE	6 YEAR ANNUAL AVERAGE	% CHANGE 2014 - 2015
Sioux Falls	\$94,571,377	\$97,534,833	\$103,639,452	\$111,590,596	\$117,291,166	\$124,401,484	31.54%	5.25	6.06
Rapid City	\$46,913,945	\$49,308,084	\$52,612,730	\$54,387,473	\$56,633,492	\$58,914,344	25.57%	4.26	4.03
Aberdeen	\$15,408,734	\$15,749,086	\$16,937,623	\$17,464,745	\$17,523,909	\$18,128,317	17.64%	2.94	3.45
Watertown	\$12,763,702	\$13,364,649	\$14,444,827	\$14,534,189	\$15,299,283	\$15,355,462	20.30%	3.38	0.37
Brookings	\$10,685,835	\$10,808,994	\$11,547,079	\$12,730,406	\$13,340,851	\$13,585,303	27.13%	4.52	1.83
Mitchell	\$10,119,714	\$10,595,090	\$11,549,278	\$11,229,647	\$11,657,449	\$12,006,964	18.64%	3.10	3.00
Yankton	\$7,417,015	\$8,015,729	\$8,599,510	\$8,536,449	\$8,902,157	\$9,421,972	27.03%	4.50	5.84
Spearfish	\$6,526,374	\$6,703,482	\$6,961,286	\$7,451,126	\$7,828,771	\$8,196,372	25.58%	4.26	4.70
Pierre	\$6,832,749	\$6,974,967	\$7,480,934	\$7,599,184	\$8,005,878	\$8,168,926	19.55%	3.25	2.04
Huron	\$5,731,072	\$6,194,586	\$6,514,050	\$6,475,771	\$6,620,881	\$6,922,226	20.78%	3.46	4.55



**State Statistics by Standard Industrial Classification (SIC), Major Group and Division
Total South Dakota Taxable Sales for Returns Filed in Each Listed Calendar Year**

Category	Year 2009	Year 2010	Year 2011	Year 2012	Year 2013	Year 2014	Year 2015	% Change 2014 vs. 2015
Agr., Forestry and Fishing	\$204,424,474	\$214,811,093	\$233,127,734	\$246,288,400	\$278,205,394	\$283,366,950	\$321,576,698	13.50%
Mining	\$88,026,788	\$79,930,412	\$100,792,753	\$103,080,708	\$113,708,462	\$117,987,727	\$83,066,309	-29.60%
Construction	\$33,733,518	\$19,025,427	\$21,494,744	\$24,303,896	\$32,782,844	\$25,715,943	\$26,476,586	3.00%
Manufacturing	\$586,785,465	\$869,459,703	\$753,852,906	\$793,287,902	\$850,298,670	\$881,613,949	\$880,205,369	-0.20%
Transportation & P.U.	\$2,452,826,171	\$2,785,574,500	\$2,649,203,584	\$2,476,635,118	\$2,620,611,095	\$2,789,459,060	\$2,821,442,867	1.10%
Wholesale Trade	\$1,172,585,242	\$1,209,155,693	\$1,376,916,250	\$1,453,900,724	\$1,460,549,951	\$1,568,034,208	1,653,863,690	5.50%
Retail Trade	\$8,522,975,586	\$8,763,118,675	\$9,247,733,796	\$10,029,673,797	\$10,437,133,896	\$10,715,567,281	11,068,183,401	3.30%
Fin., Ins. And Real Estate	\$308,636,478	\$291,867,725	\$288,626,749	\$346,222,354	\$382,003,420	\$388,868,507	408,708,675	5.10%
Services	\$2,727,909,036	\$2,881,440,275	\$3,044,962,617	\$3,141,343,284	\$3,323,873,769	\$3,529,759,366	3,753,670,528	6.30%
Public Administration	\$1,744,494	\$1,842,555	\$1,871,783	\$4,018,696	\$2,069,131	\$2,173,953	2,519,032	15.90%
Total	\$16,099,649,261	\$17,116,226,058	\$17,718,582,916	\$18,618,754,879	\$19,501,236,631	\$20,302,546,944	\$21,019,713,155	3.60%



Aberdeen's Statistics by Standard Industrial Classifications (SIC), Major Group, and Division
State Taxable Sales: These Figures are the Amount of Sales and Use Taxable Sales

	2009	2010	2011	2012	2013	2014	2015	% Change 2014 vs. 2015
Agr., Forestry, & Fishing	\$4,190,779	\$4,296,801	\$4,615,020	\$5,099,917	\$6,718,395	\$5,685,318	\$6,021,311	+5.9%
Construction	\$735,925	\$458,791	\$528,567	\$691,363	\$738,776	\$615,414	\$1,287,687	+109%
Manufacturing	\$59,139,912	\$38,758,976	\$28,334,973	\$40,804,397	\$47,939,798	\$48,989,569	\$45,404,090	-7.32%
Transp. Comm. & Utilities	\$23,761,732	\$26,424,674	\$26,622,620	\$27,012,472	\$27,726,959	\$26,135,948	\$28,136,882	+7.65%
Wholesale Trade	\$32,001,684	\$35,621,561	\$36,570,034	\$41,540,185	\$35,140,363	\$33,613,181	\$35,799,063	+6.50%
Retail Trade	\$470,468,951	\$473,117,169	\$497,495,067	\$575,634,467	\$555,951,503	\$543,572,448	\$549,962,188	+1.17%
Finance, Ins. And Real Est.	\$11,205,176	\$10,526,200	\$12,015,099	\$12,836,331	\$13,560,421	\$13,719,539	\$11,816,618	-13.88%
Services	\$124,056,880	\$130,845,484	\$137,004,513	\$113,738,778	\$119,496,568	\$122,358,771	\$125,181,671	-2.30%
Other	\$318,889	\$402,103	\$515,885	\$446,626	\$317,481	\$534,082	\$539,528	+1.01%
MAJOR GROUP TOTALS	\$725,879,929	\$720,451,760	\$743,701,779	\$817,804,535	\$807,590,264	\$795,224,270	\$804,149,042	+1.12%

SOURCE: South Dakota Department of Revenue

Manufacturing: Food and kindred products; lumber and wood products, except furniture; printing, publishing, and allied industries; chemicals and allied products; stone, clay, glass and concrete products; primary metal industries: fabricated metal products, except machinery and transportation equipment; industrial and commercial machinery and computer equipment; electronic and other electrical equipment; and measuring, analyzing, and controlling instruments.

Wholesale Trade: Trade-durable goods and trade nondurable goods.

Retail trade: Building materials, mobile home dealers and garden supply; general merchandise stores; food stores, automotive dealers and gasoline service stations; apparel and accessory stores, home furniture, furnishings, and equipment stores; eating and drinking places and miscellaneous retail.



2017 BUDGET CALENDAR

Mid-Late April 2016	First letter to departments with instructions and worksheets
May 27, 2016	Promotion fund applications to groups
June 3, 2016	Deadline for departments to forward submittals
June 24, 2016	Promotion fund application deadline
June 20-24, 2016	City Manager and Finance Director to review submitted department budgets
July 5-8, 2016	City Manager and Finance Officer to meet with Dept. Heads
July 15, 2016	City Finance Officer to finalize all budget numbers
August 1, 2016	City Manager to deliver budget message including the five year Capital Improvement Plan. City Finance Officer to prepare hearing notice.
August 15, 2016	4:00 pm work session prior to the City Council meeting. Public hearing of proposed Capital Improvement Plan Budget at City Council meeting.
September 6, 2016	First reading of City Budget and 5 year Capital Improvement Plan
September 19, 2016	Second reading of City Budget and 5 year Capital Improvement Plan
September 26, 2016	City Finance Officer to certify tax request to County
October/November 2016	Finalize and distribute budget books



ANNUAL BUDGET PROCESS

Article Five of the Aberdeen Home Rule Charter defines how the budget is to be prepared and submitted to the City Council for review and adoption.

Listed below are some of the requirements:

1. The City Manager shall submit to the City Council a budget for the ensuing fiscal year and an accompanying message on or before the first day of August each year.
2. Describe important features of the budget and indicate any major changes from the current year in financial policies, expenditures and revenues together with reasons for changes.
3. Provide a summary of the City's debt position.
4. Comparative figures for actual and estimated income and expenditures of the current fiscal year and actual income and expenditures of the preceding fiscal year.
5. Breakout of current operations and capital outlay expenditures for each fund and organization unit when practicable.
6. Estimated profit and loss for ensuing year for enterprise operations.

City Council Action on Budget

The City Council shall publish a notice stating the time and place where copies of the budget are available for inspection, in addition, hold a public hearing before adoption.

Amendment Before Adoption

The City Council may adopt the City Manager's budget with or without amendments. The City Council in amending the budget may add or increase programs or amounts and delete or decrease any programs or amounts, except expenditures required by law for debt service or for an estimated cash deficit, provided that no amendment to the budget shall increase the authorized expenditures to an amount greater than total estimated income.

Adoption

The City Council shall adopt the budget on or before September 30th. Failure of the City Council to adopt a budget by this date will result in the adoption of the budget proposed by the City Manager.



CITY OF ABERDEEN CITY COUNCIL

MAYOR

Mike Levsen

Term Expires June 30, 2019

NW DISTRICT

Todd Campbell, Councilor
Term Expires June 30, 2017

Jennifer Slight-Hansen, Councilor
Term Expires June 30, 2019

NE DISTRICT

Rob Ronayne, Councilor
Term Expires June 30, 2018

Mark Remily, Councilor
Term Expires June 30, 2017

SW DISTRICT

David Bunsness, Councilor
Term Expires June 30, 2020

Alan Johnson, Councilor
Term Expires June 30, 2018

SE DISTRICT

OPEN, Councilor
Term Expires June 30, 2020

Clint Rux, Councilor
Term Expires June 30, 2017



Mission Statement

We will, for the betterment of the people, shape a future with a positive environment through stewardship and collaborative leadership.

Core Values

We are a City that believes in a professional environment that exemplifies honesty, integrity, and mutual respect.

We seek and build partnerships that focus on cooperation, teamwork, and trust.

We are dedicated to quality customer service, programs, and facilities.

We communicate in a way that promotes competency, reliability, and confidence.

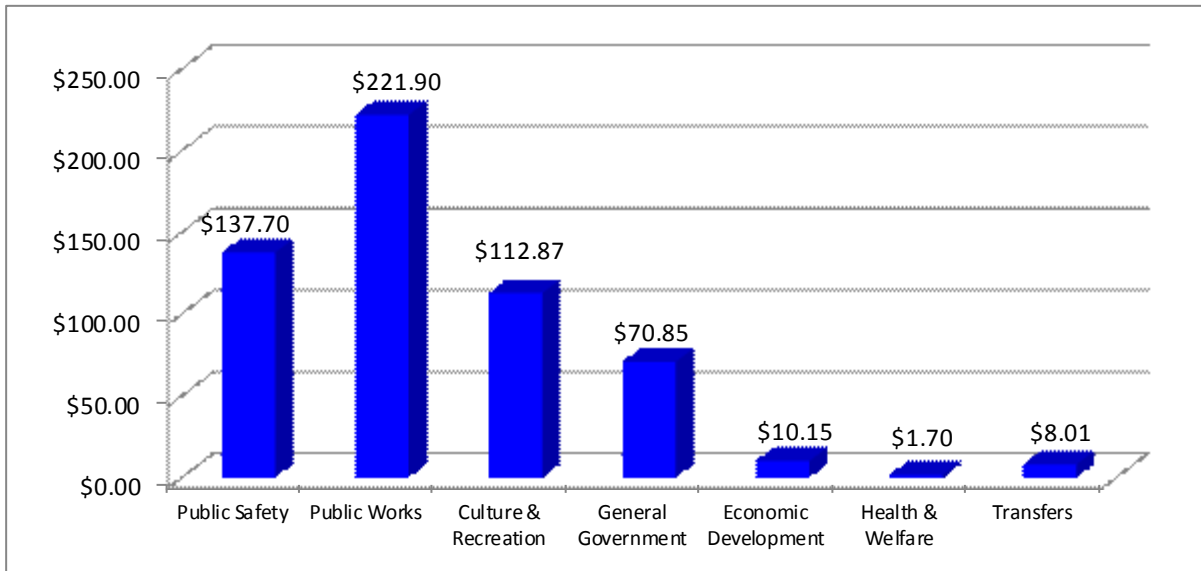
We are ethical and accountable to ourselves and the citizens, working toward excellence in all we do.



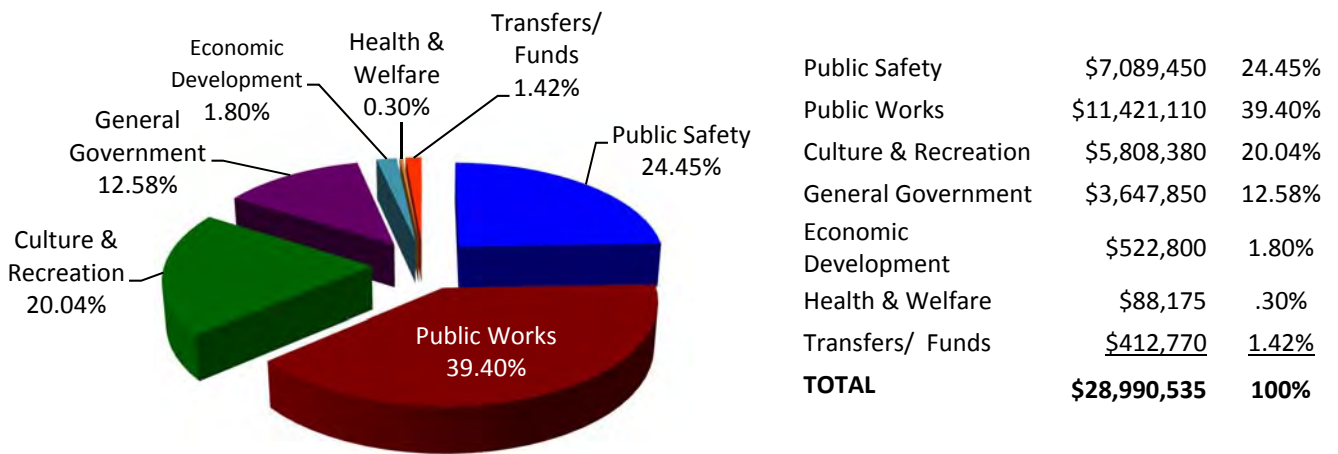
TAXATION

The first question usually asked by a citizen when talking about the City budget is “where is the money allocated within the city?” Attached below is an illustrative example of the allocation of city tax dollars for city services.

**2016 City Property Taxes On A House At \$100,000 Market Value
\$563.18 Total**



2016 Taxes Payable Split-Out for City Functions





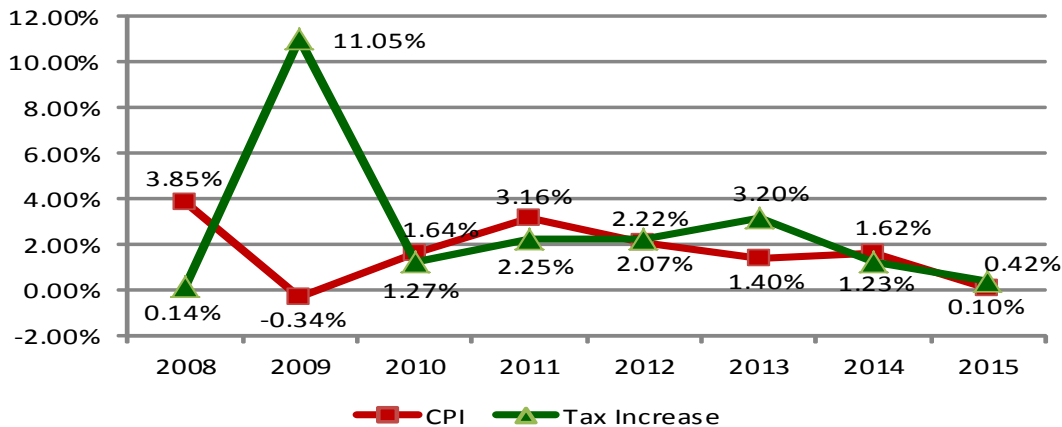
Tax Comparison Data

New construction is one of the positive key factors in causing increases in taxable valuation of the City of Aberdeen. Tax valuation increases due to new construction contribute to property tax stabilization. Aberdeen has experienced constant new construction property value growth for the last ten years, which has kept the city mill rate quite constant. Listed below is a table showing tax comparison data for payable years 2009, 2010, 2011, 2012, 2013, 2014, 2015, and 2016.

Aberdeen Tax Comparison Data

	2008 Paid 2009	2009 Paid 2010	2010 Paid 2011	2011 Paid 2012	2012 Paid 2013	2013 Paid 2014	2014 Paid 2015	2015 Paid 2016
City Tax Levy	\$5,818,448	\$6,183,847	\$6,398,768	\$6,695,031	\$7,176,213	\$7,502,000	\$7,756,839	\$8,238,747
Change in Revenue	\$395,344	\$365,399	\$216,847	\$294,337	\$481,182	\$325,787	\$254,839	\$481,908
City Mill Rate	5.30	5.30	5.256	5.301	5.60	5.71	5.75	5.89
City Taxes on a House At \$100,000 Mkt. Value	\$450.50	\$506.48	\$512.98	\$524.80	\$536.48	\$553.96	\$560.82	\$563.18
Percentage of Tax Increase on \$100,000 Market Value Home	0.14%	11.05%	1.27%	2.25%	2.22%	3.20%	1.23%	0.42%
Tax Value Factored	\$1,025,048,130	\$1,096,908,569	\$1,217,788,036	\$1,262,895,278	\$1,332,776,946	\$1,314,954,853	\$1,348,546,468	\$1,398,531,112
Increase in Valuation	\$80,316,634	\$71,860,439	\$120,879,467	\$45,593,551	\$41,231,000	\$34,468,956	\$33,591,615	\$49,984,444

Historical Inflation Rate (CPI-U) vs. Percentage of Tax Increase on \$100,000 Market Value Home





Total Mill Levy Breakout For All Entities

Agriculture Properties	2013 Mill Levy	% of Total	2014 Mill Levy	% of Total	2015 Mill Levy	% of Total	2016 Mill Levy	% of Total
County	4.5	24.68	4.276	23.78	4.008	23.08	3.816	22.56
City	5.6	30.71	5.705	31.73	5.752	33.13	5.891	34.84
James River	0.093	0.50	0.085	0.47	0.076	0.44	0.069	0.41
School	<u>8.044</u>	<u>44.11</u>	<u>7.917</u>	<u>44.02</u>	<u>7.526</u>	<u>43.35</u>	<u>7.136</u>	<u>42.19</u>
TOTAL	18.237	100.00	17.983	100.00	17.362	100.00	16.912	100.00
Owner Occupied Properties	2013 Mill Levy	% of Total	2014 Mill Levy	% of Total	2014 Mill Levy	% of Total	2016 Mill Levy	% of Total
County	4.5	22.51	4.276	21.11	4.008	20.09	3.816	19.57
City	5.6	28	5.705	28.17	5.752	28.83	5.891	30.21
James River	0.093	0.47	0.085	0.42	0.076	0.38	0.069	0.35
School	<u>9.8</u>	<u>49.02</u>	<u>10.188</u>	<u>50.30</u>	<u>10.114</u>	<u>50.70</u>	<u>9.725</u>	<u>49.87</u>
TOTAL	19.993	100.00	20.254	100.00	19.950	100.00	19.501	100.00
Non-Agriculture Properties	2013 Mill Levy	% of Total	2014 Mill Levy	% of Total	2014 Mill Levy	% of Total	2016 Mill Levy	% of Total
County	4.5	18.2	4.276	16.90	4.008	16.01	3.816	15.70
City	5.6	22.65	5.705	22.55	5.752	22.98	5.891	24.24
James River	0.093	0.38	0.085	0.33	0.076	0.30	0.069	0.28
School	<u>14.532</u>	<u>58.77</u>	<u>15.238</u>	<u>60.22</u>	<u>15.199</u>	<u>60.71</u>	<u>14.528</u>	<u>59.78</u>
TOTAL	24.725	100.00	25.304	100.00	25.035	100.00	24.304	100.00



BUDGET POLICY AND FINANCIAL CONTROL

Fund Accounting

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, for budgeting purposes, into broad fund categories as follows:

General Fund

The general fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Debt Service Funds

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related cost.

Capital Projects Fund

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Fund examples include the following: Water, Sewer, Wylie Campground, and Ambulance.

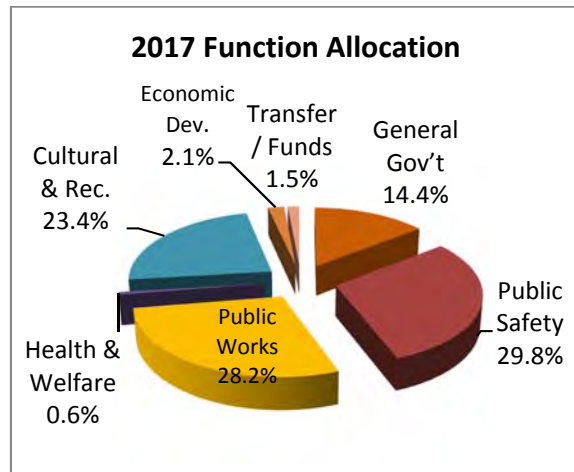
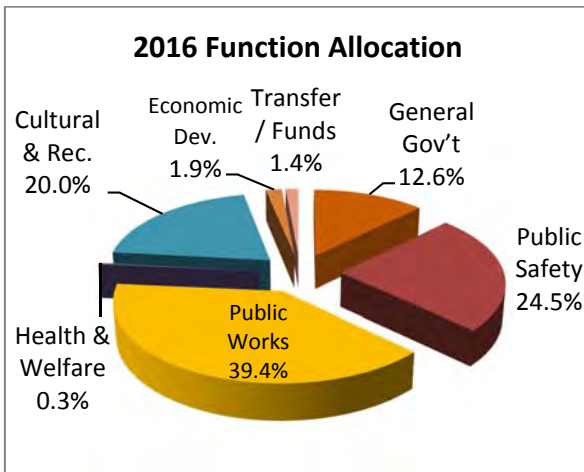


GENERAL FUND

Expenditures

General Fund expenditures are recorded based upon the principal function of activity. The general fund functions for the City of Aberdeen are as follows: General Government (Executive and Administration), Public Safety (Police, Fire and Protective Inspections), Public Works (Highways and Streets, Sanitation, Airport, Parking Facilities, Cemetery and Transit), Health and Welfare (Drug Education and Other), Economic Development and Culture and Recreation (Recreation, Parks and Library). Listed below for comparison purposes are the general expenditures by function for actual expenditures for years 2011, 2012, 2013, 2014, and 2015 the budgeted expenditures for years 2016 and 2017.

Fund	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budgeted 2016	Budgeted 2017
General Gov't	\$2,711,569	\$2,645,306	\$2,694,498	\$3,332,000	\$3,051,577	\$3,647,850	\$3,649,800
Public Safety	\$6,243,964	\$6,330,977	\$6,883,894	\$7,215,320	\$7,092,647	\$7,089,450	\$7,537,050
Public Works	\$6,734,071	\$6,030,226	\$5,988,102	\$6,921,995	\$9,578,110	\$11,421,110	\$7,143,100
Health & Welfare	\$81,756	\$81,959	\$71,146	\$91,570	\$84,433	\$88,175	\$161,075
Cultural & Rec.	\$4,967,791	\$5,003,459	\$5,102,203	\$5,422,715	\$5,729,264	\$5,808,380	\$5,909,430
Economic Dev.	\$1,127,421	\$2,602,673	\$2,054,479	\$522,800	\$496,200	\$522,800	\$522,800
Transfer/ Funds	\$350,000	\$274,000	\$260,000	\$265,670	\$319,000	\$412,770	\$370,000



Current Dollar Overview

A budget's success shouldn't be solely measured based upon the percentage of increase or decrease from the previous year. The outcomes measure the success for programs, activities and accomplishments for a budget. The ten year average (2007-2016) for budgetary increases for all expenses follows: Salaries & Benefits-3.80%, Operations & Maintenance-5.72%, and Capital/Equipment-12.42%.



The dollar proposal for the general fund expenditures which includes parks, recreation and forestry and also airport operations for 2017 is \$24,923,255 or \$3,644,160 less than the previous year's allocation. The airport is programmed for \$1,982,200 and the majority of this allocation is for capital improvement costs. The City expects \$1,000,000 in Federal and State grants associated with the Airport improvements. The total tax supported increase for all expenses for year 2017 is 2.36%.

A smaller transfer or reallocation of unspent previous year's budget dollars has been calculated as a cash source to balance the proposed 2017 budget. Traditionally, positive budget variances occur each budget year. The estimated unexpended budget dollars programmed to balance the submitted budget for 2017 is \$317,105. The transfer amounts for previous years follow as such: 2011-\$530,915; 2012-\$603,580; 2013-\$425,185; 2014-\$275,160; 2015-\$353,275; and 2016-\$351,275. Budget years 2011, 2012 and 2013 experienced limited budget growth.

Listed below is the breakout showing the requested department head budget amounts for 2017 vs. the manager's recommended budget amounts for the categories of operations and maintenance and capital outlay.

Category	Requested	Final	Variance
Operations and Maintenance	\$7,339,005	\$7,287,105	\$51,900
Capital Outlay	\$2,741,200	\$2,169,700	\$571,500

Overall, the city departments submitted very reasonable budgets.

EXPENDITURE OBJECT TYPE CLASSIFICATIONS:

National standards require all cities to uniformly report all city financial operations based upon standard revenue and expenditure classifications. Aberdeen utilizes four major object classifications to code expenses denoted as expenditures. The expenditure object classifications are personnel services, operations and maintenance, transfers and capital outlay. Detailed descriptions for each of these expenditure categories follow below.

Personnel Services – This object of expenditure includes cost for salaries, wages, and related employee benefits provided for all persons employed by the City. Employee benefits include employer contributions to the retirement, insurance and similar benefits.

Operations and Maintenance – This object of expenditures includes articles and commodities that are consumed or materially altered when used and expenses for services other than personal services that are required by the city in the administration of its assigned functions or which are legally or morally obligatory to the city.



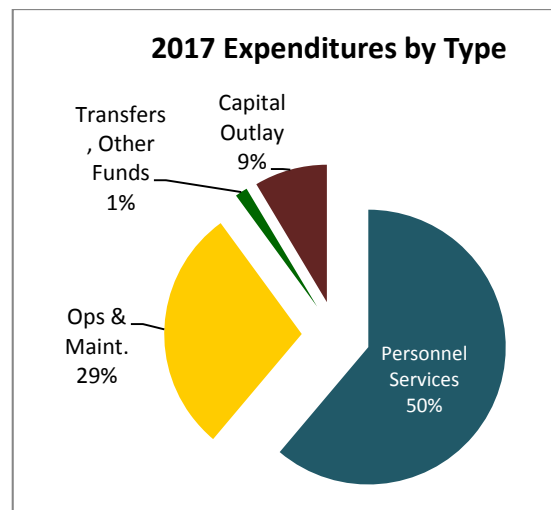
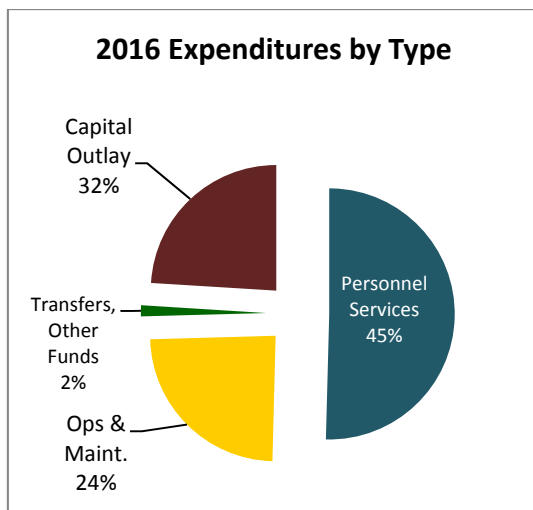
Transfer to Other Funds - This object of expenditures include necessary transfer to other funds.

Capital Outlay – This object of expenditures includes outlays that result in the acquisition of or additions to fixed assets.

EXPENDITURE TYPE COMPARISON FOR 2011, 2012, 2013, 2014, 2015, 2016, & 2017

Listed below are the actual recorded expenditures for 2011, 2012, 2013, 2014, and 2015 and the budget amounts for 2016 and 2017 for personnel services, operations and maintenance, transfers to other funds and capital outlay.

Expenditure by Type	2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	2016 Budget	2017 Budget
Personnel Services	\$12,429,565	\$12,586,089	\$12,864,888	\$13,748,520	\$13,938,591	\$14,613,910	\$15,466,450
Operations & Maint.	\$6,947,974	\$8,179,442	\$7,874,224	\$6,649,275	\$6,421,073	\$7,000,155	\$7,287,105
Transfers, Other Funds	\$350,000	\$274,000	\$260,000	\$265,670	\$319,000	\$412,770	\$370,000
Capital Outlay	\$2,515,276	\$2,033,727	\$1,782,565	\$3,108,605	\$5,672,617	\$6,963,700	\$2,169,700
TOTAL EXPENDITURES	\$22,242,815	\$23,073,258	\$22,781,677	\$23,772,070	\$26,351,281	\$28,990,535	\$25,293,255



2017 EXPENDITURE SUMMARY:

Personnel Services

Personnel services cost projected for budget year 2017 in the General Fund, Parks and Recreation Fund and Forestry and Airport Fund are projected to be \$15,466,450. Exhibit “A” on page 34 lists employee position numbers since 2007.



The current level for full-time employees would be two hundred sixty-five employees based upon my recommendation, which is the same number as last year.

The second leading cost item under personnel services is employee insurance cost. Employee insurance rates follow below:

	2010-2014	2015	2016
Single	\$425	\$500	\$575
Single + 1	\$705	\$817.50	\$950.00
Family	\$850	\$1,000	\$1,150

A rate increase was imposed effective January 1, 2016 to offset the declining cash reserve balance.

The net increase impact for personnel services from year 2016 to year 2017 is 5.83%.

Condrey and Associates

The City's pay system is based upon a grade system. Grades are determined based upon job evaluations and market surveys, which determine appropriate compensation. Condrey and Associates provided technical assistance this year in reviewing and revising where necessary the City's Classification and Compensation System. The last employee wage study was done in year 2006 by Condrey and Associates. The 2017 budget includes recommended wage adjustment for certain positions based upon the Condrey Study. Likewise, an index adjustment is included in the wage appropriation amount for all employees.

Operations and Maintenance

Operations and maintenance includes articles and commodities that are consumed or materially altered when used and expenses for services. The category of operations and maintenance consumes 26% to 30% of total annual operating budget. The programmed projected cost increase for operations and maintenance for 2017 is .76%. The net dollar increase is projected to be \$54,825 from \$7,232,280 to \$7,287,105.

Transfers to Other Funds and Activities

Transfers to other funds decrease \$32,420 from \$4,740,695 in 2016 to \$4,708,275 for 2017. Transfers are necessary to offset losses in enterprise operations like the airport and ambulance. Even though fees are charged in the airport and ambulance operations both enterprise operations require a general fund subsidy to guarantee the availability of service. Listed below is the subsidy amounts projected for Airport, Ambulance, Golf, and Parks and Recreation operations.



	Actual 2015	Budgeted 2016	Budgeted 2017
Ambulance	\$354,000	\$282,770	\$220,000
Airport	\$547,700	\$643,400	\$555,000
Golf	\$120,000	\$130,000	\$150,000
Parks & Recreation	\$35,300,355	\$3,684,525	\$3,783,275

Capital Outlay

The last major category of expense is capital outlay. Large programmed acquisitions and additions included the following: Computer hardware replacements and upgrades-\$30,000; a new street sweeper-\$192,000; a new front end loader-\$130,000; a traffic control grinder/vacuum-\$90,000; a refuse truck-\$140,000; Ride Line-\$52,000; and various park improvements-\$320,000.

See Exhibit "Schedule E" for entire capital outlay distribution.

OTHER NON-ENTERPRISE OPERATION

The residential sanitation expenses and income are incorporated within the city's general fund. Similar to an enterprise account, management's intent is for the cost of providing goods or services to the general public be financed or recovered primarily through user charge. The current garbage rate per household is \$11.00 per month, which such rate was adopted in 2012. We are recommending a .25¢ increase bringing the monthly rate to \$11.25. The sanitation income projected for 2017 is \$1,026,500 and the 2017 expenses projected are \$1,199,600. A projected net loss for year 2017 is (\$173,100).

GENERAL FUND REVENUES

Sales Tax

Aberdeen imposes 2% Sales and Use Tax and a 1% Gross Receipt Tax. The first one percent sales tax is used for general fund operations and the second penny sales tax is mandated by City Ordinance No. 04-04-04 to be used only for capital improvements. The 1% Gross Receipts Tax is allocated towards promotion and advertising of the City.

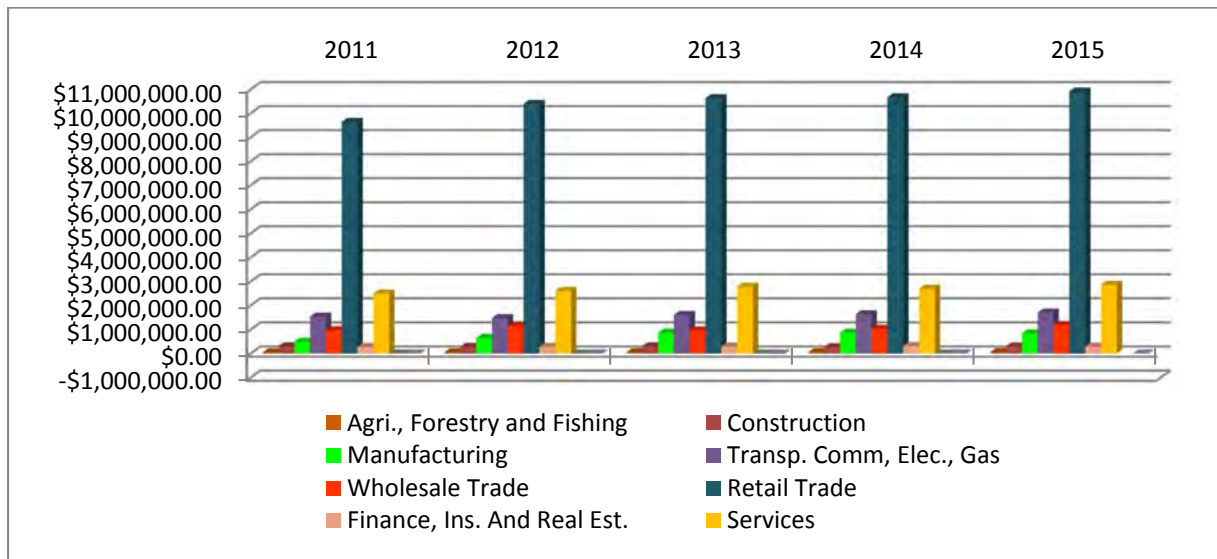
Sales tax revenue is the largest, constant source of revenue for the City's general fund. The South Dakota Department of Revenue divides sales tax receipts into nine major distinct classifications. These categories of division area as follows: Agr., Forestry and Fishing, Construction, Manufacturing, Transportation, Commerce and Utilities, Wholesale Trade, Retail Trade, Finance & Insurance and Real Estate, Services and Public Administration and Other. The category of retail sales accounts for the largest percentage of the total taxable sales for the City.



The ten year annual average during the 2006-2015 period for sales tax growth was 3.91%. The annual average for growth from year to year for the last four years is 3.72%. The best, most recent year to year growth period was from year 2006 – 2008. Municipal sales tax current revenues continue to increase, but at more modest percentages.

ABERDEEN MUNICIPAL TAX DUE BY SIC CODE

	Year 2011	Year 2012	Year 2013	Year 2014	Year 2015	Inc. or Dec. From Previous Year
Agri., Forestry and Fishing	\$48,970.00	\$50,522.87	\$53,564.74	\$59,742.19	\$61,156.78	2.36%
Construction	\$300,006.00	\$281,588.19	\$305,230.36	\$263,777.82	\$298,807.21	13.27%
Manufacturing	\$490,428.49	\$647,131.79	\$862,150.01	\$859,931.80	\$828,218.21	-3.69%
Transp. Comm, Elec., Gas	\$1,536,847.52	\$1,478,987.15	\$1,604,562.03	\$1,638,384.81	\$1,703,645.37	3.98%
Wholesale Trade	\$972,090.66	\$1,148,463.42	\$962,176.17	\$1,028,258.55	\$1,184,177.50	1.51%
Retail Trade	\$9,637,737.22	\$10,387,366.42	\$10,628,722.15	\$10,665,321.78	\$10,906,759.60	2.26%
Finance, Ins. And Real Est.	\$268,283.57	\$280,858.77	\$293,261.43	\$313,481.15	\$288,038.99	-8.12%
Services	\$2,493,371.00	\$2,609,330.55	\$2,775,687.66	\$2,692,756.61	\$2,856,566.68	6.08%
Public Administration	\$429.04	\$627.83	\$780.19	\$814.19		
Other	\$921.17	\$2,420.88	-\$21,389.70	\$1,440.96	\$947.31	-34.26%
Total	\$15,749,084.67	\$16,887,297.87	\$17,464,745.04	\$17,523,909.86	\$18,128,317.65	3.44%



Retail trade is the largest, specific generator of taxable sales amounting to sixty-six percent of total taxable municipal sales for the City of Aberdeen. Agricultural, Forestry, Fishing, Retail trade & Finance, Ins. & Real Estate have experienced year to year growth from year 2010 to year 2014.



Other General Fund Revenues

The City utilizes eight major revenue categories to account for revenues of the City. These major accounts are as follows: property tax, sales tax, licenses and permits, intergovernmental revenues, charges for goods, interest, transfers and other.

Property taxes are the City's second largest, constant revenue source for the general fund. South Dakota Codified Law § 10-13-35 imposed limitations whereas the tax levy increase can only increase to no more than the lesser of three percent or the index factor. The "Index Factor" is calculated by adding the most recent annual percentage change in the consumer price index for urban wage earners and clerical workers as computed by the Bureau of Labor Statistics, United States Department of Labor plus new value from property improvements to determine the maximum revenue to be raised by taxation.

The South Dakota Department of Revenue and Regulation informed the City of Aberdeen that the Consumer Price Index to be used for taxes payable in 2017 is 0%. The City Finance Officer has calculated the percentage of increase to be approximately 1.5% when factoring the index factor with new property growth. The new gain in revenue is expected to be \$113,500 and the expected total revenue is \$8,450,000. Property tax is 34.2% of the general fund revenues.

Listed below is a table showing actual and budgeted revenues for the eight revenue categories.

Revenue By Type	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budgeted 2016	Budgeted 2017
Property Tax	\$6,419,205	\$6,736,938	\$7,195,790	\$7,604,650	\$8,002,192	\$8,437,150	\$8,563,000
Sales Tax	\$7,357,539	\$7,914,270	\$8,166,684	\$8,275,000	\$8,452,561	\$8,550,000	\$8,750,000
Licenses & Permits	\$472,747	\$456,827	\$436,668	\$437,500	\$395,015	\$384,500	\$398,500
Intergov. Revenues	\$2,928,989	\$3,113,016	\$2,361,935	\$2,608,450	\$6,538,252	\$6,799,500	\$2,721,000
Charges for Goods	\$2,596,506	\$2,558,250	\$2,625,354	\$2,583,990	\$2,678,566	\$2,629,640	\$2,709,740
Interest	\$9,951	\$5,265	\$50,569	\$50,500	\$153,817	\$133,000	\$174,000
Transfers	\$471,411	\$456,230	\$619,965	\$1,097,720	\$1,333,235	\$947,470	\$683,610
Other	\$830,419	\$714,208	\$886,352	\$683,550	\$874,856	\$876,000	\$1,057,000
TOTAL	\$21,086,767	\$21,955,004	\$22,343,317	\$23,341,360	\$28,428,494	\$28,757,260	\$25,056,850

The projected revenue for sales tax for 2017 is \$8,750,000. This projection is based upon anticipated sales tax growth of 1.5% in 2016 and 2% in 2017 from the base amount actually collected in 2015. The anticipated sales tax increase from 2016 to 2017 is \$200,000. Sales tax accounts for 34.9% of general fund revenues.



Charges for services is the third largest, constant revenue source to support general fund operations. Major revenue sources include the following: Garbage collections-\$1,020,000; recycling collections-\$189,000; and Ride Line fares-\$175,000.

The fourth largest, constant revenue source which provides financing for general fund operations is “Intergovernmental Revenues”. Intergovernmental revenues consist of federal, state, and county revenues allocated back to the City.

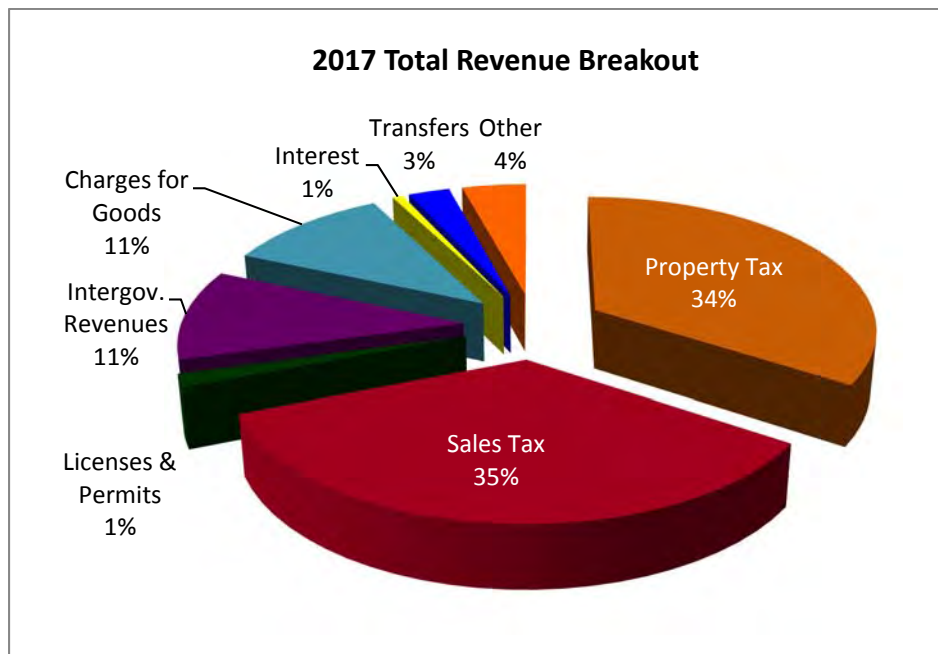
	Actual	Budgeted	Budgeted
	<u>2015</u>	<u>2016</u>	<u>2017</u>
Federal Grants			
A. Ride Line Grants	\$508,856	\$300,000	\$300,000
B. Public Safety	\$212,412	\$150,000	\$200,000
	Actual	Budgeted	Budgeted
	<u>2015</u>	<u>2016</u>	<u>2017</u>
State Grants			
A. Ride Line Grants	\$64,364	\$61,000	\$61,000
B. Bank Franchise	\$109,237	\$110,000	\$110,000
C. MV Commercial	\$27,577	\$25,000	\$27,000
D. Liquor Tax Revenue	\$162,738	\$160,000	\$165,000
E. Motor Vehicle Lic.	\$171,171	\$150,000	\$180,000
F. Fire Ins. Rev.	\$73,388	\$65,000	\$75,000
G. Highway/Bridge	\$551,272	\$550,000	\$550,000
H. Other	\$2,964	\$3,000	\$3,000
	Actual	Budgeted	Budgeted
	<u>2015</u>	<u>2016</u>	<u>2017</u>
County Grants			
A. Highway/Bridge	0	\$20,500	0
B. Wheel Tax	8,796	\$10,000	\$10,000

The last major revenue source for the general fund is licenses and permits. Listed below is a listing of revenue sources, which generate the projected amount of \$384,000 for 2016.



	Actual 2015	Budgeted 2016	Budgeted 2017
1. General Licenses	\$24,590	\$25,000	\$25,000
2. Pet Licenses	\$2,734	\$2,000	\$2,000
3. Beer Licenses	\$10,260	\$11,000	\$11,000
4. Liquor Licenses	\$63,720	\$60,000	\$63,000
5. Video Lottery	\$19,200	\$20,000	\$20,000
6. Day Care	\$1,675	\$1,500	\$1,500
7. Site Development Permits	\$2,050	\$2,000	\$2,000
8. Plumbing Permits	\$7,198	\$7,000	\$7,000
9. Building Permits	\$254,164	\$250,000	\$260,000
10. Sign Permits	\$6,740	\$4,000	\$4,000
11. Overweight Permits	\$2,600	\$2,000	\$3,000

A clear majority of revenue received in this category is from building permit fees. Building permit revenues have remained steady, but slightly declined from the dollar issuance peak in 2010.



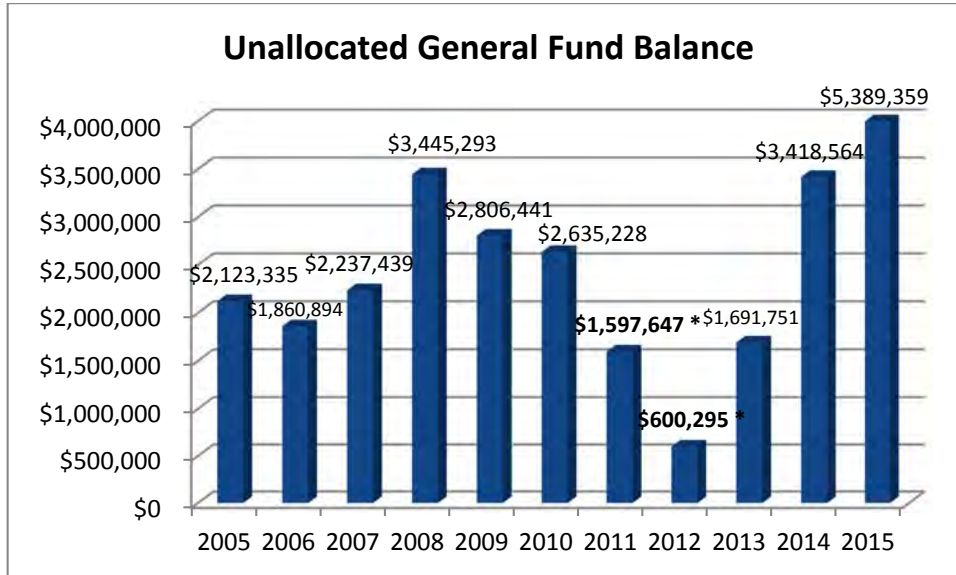
OTHER FINANCIAL DATA:

Unallocated General Fund Balance

The City of Aberdeen maintains a reserve in the general fund account commonly called Unallocated General Fund Balance. This reserve account is used for cash flow purposes like any other business; in addition, this reserve can be utilized to cover unanticipated expenses and emergencies.



The chart below shows the unallocated general fund balance for the last ten years. The current balance is equivalent to approximately 12% for the annual appropriation for the general fund.



* At 12/31/13, \$1,261,171 of TIF #14 project costs and \$1,545,281 of TIF #15 (Hapi Central Subdivision) project costs had been paid by the General Fund to be reimbursed through incremental revenue.



City Debt Position

Article Five of the Aberdeen Home Rule Charter defines how the budget is to be prepared and submitted to the City Council. A specific requirement is for the City Manager to provide a summary of the City's debt position.

As stated by state law, the debt of any municipality shall never exceed five percent upon the assessed valuation of taxable property in the municipality for the year preceding that in which said indebtedness is incurred. The definition of debt does not include special assessments bonds or leases subject to annual appropriation or debt which contains funding out clauses. Debt generally does include sales tax bonds, tax increment bonds, lease-purchase, multi-year leases, financing agreements (i.e., State Revolving Fund Loans), as well as general obligation bonds. Listed below is the current municipal debt limit and existing debt for 2015. Historical data is also listed for previous years from 2005 to 2015.

Year	Constitutional Debt Limit	Constitutional Existing Debt	Allotment Percentage
2016	\$83,718,448	\$32,762,229	39.13%
2015	\$81,752,798	\$35,939,606	43.96%
2014	\$79,465,298	\$39,437,668	49.62%
2013	\$75,225,018	\$32,729,970	43.51%
2012	\$71,344,842	\$34,308,818	48.09%
2011	\$69,558,600	\$35,325,137	50.78%
2010	\$68,972,624	\$36,966,058	53.60%
2009	\$62,890,420	\$36,840,572	58.58%
2008	\$56,453,713	\$38,710,572	68.57%
2007	\$51,308,370	\$27,692,161	53.97%
2006	\$44,738,901	\$29,042,419	64.92%
2005	\$41,603,475	\$23,077,787	55.47%
2004	\$39,468,876	\$9,225,995	23.38%

Other Fund Activity

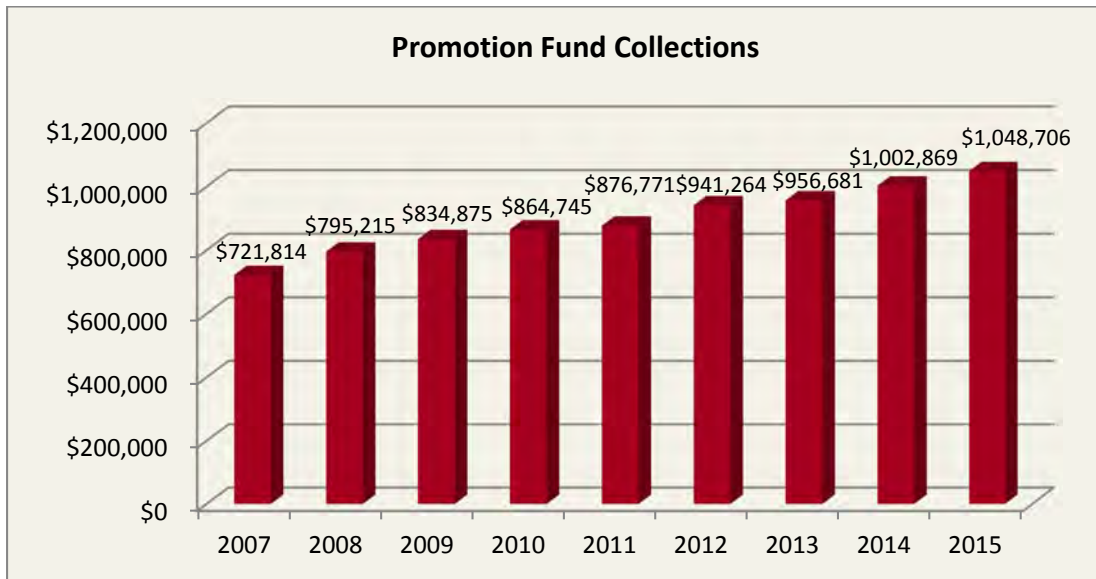
Promotion Fund

The City of Aberdeen self-imposes a municipal sales tax upon the gross receipts of all leases or rentals of hotel, motel campsites or other lodging accommodations, alcoholic beverages, eating establishments and admission for entertainment for the promotion and advertising of a municipality. All municipalities that impose the optional sales tax determine what qualifies as promoting their municipality. Annually, the City considers request for funds from local organizations which place emphasis on promoting the City.

The deadline for all applications is the 30th day of June and applicants must submit a "Promotion Fund Request Form" that can be obtained from the City Manager and City Finance Director. Promotional



recipients must be qualified under IRS Chapter 501 C as charitable, religious, or other nonprofit organization or a governmental subdivision or agency.



2017 PROMOTION FUND ALLOCATION

Aberdeen Arts Council	\$25,000	Foster Grandparent	\$2,500
Aberdeen BMX	\$20,000	Habitat for Humanity	\$5,000
Aberdeen Community Concert	\$2,500	Northern State Foundation	\$15,000
Aberdeen Downtown Association	\$100,000	Presentation	\$15,000
Aberdeen University/Civic Symphony	\$2,000	RSVP	\$2,500
ACT Theater	\$30,000	Safe Harbor	\$80,000
Boys and Girls Club	\$15,000	Sertoma Club	\$48,250
Boys and Girls Club Building Campaign	\$100,000	Storybook Land Festival	\$2,000
Chamber of Commerce	\$15,000	The Training Place	\$10,000
Chamber Share the Spirit	\$5,000	Volunteers of America	\$2,000
City Marketing Through Chamber	\$110,000	Website Annual Maintenance	\$10,000
Convention & Visitors Bureau	\$428,500	Wylie Park Fireworks	\$5,500
Dacotah Prairie Museum	\$12,000		



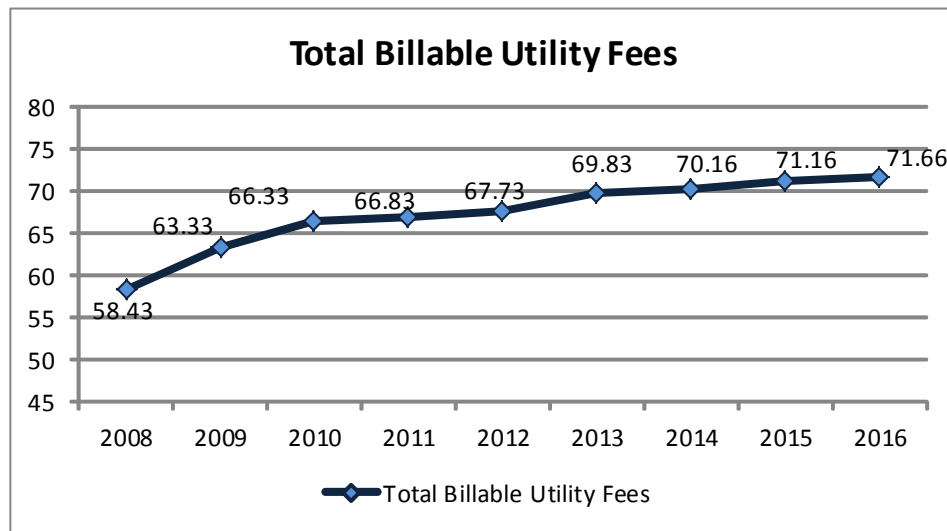
UTILITY DATA

- Total Billable Utility Fee Comparison and Percentage of Change
- Individual Enterprise Fee Comparison
- Historical Inflation Rate vs. Combined Utility Charges
- Annual Gallons of Water Pumped from Water Treatment Plant



City of Aberdeen Total Billable Utility Fee Comparison & Comparison of Change

	2007	2008	% Change From 2007	2009	% Change From 2008	2010	% Change From 2009	2011	% Change From 2010	2012	% Change From 2011	2013	% Change From 2012	2014	% Change From 2013	2015	% Change From 2014	2016	% Change From 2015
Water	\$21.25	\$21.75		\$24.25		\$27.25		\$27.75		\$28.25		\$29.75		\$30.00		\$30.00		\$30.50	
Sewer	\$19.75	\$22.00		\$24.25		\$24.25		\$24.25		\$24.25		\$25.25		\$25.25		\$26.25		\$26.25	
Storm	\$1.26	\$1.43		\$1.58		\$1.58		\$1.58		\$1.73		\$1.73		\$1.81		\$1.81		\$1.81	
Garbage	\$10.25	\$10.50		\$10.75		\$10.75		\$10.75		\$11.00		\$11.00		\$11.00		\$11.00		\$11.00	
Recycling	\$2.75	\$2.75		\$2.50		\$2.50		\$2.50		\$2.50		\$2.10		\$2.10		\$2.10		\$2.10	
TOTAL	\$55.26	\$58.43	5.73%	\$63.33	8.38%	\$66.33	4.73%	\$66.83	0.75%	\$67.73	1.34%	\$69.83	3.10%	\$70.16	0.47%	\$71.16	1.42%	\$71.66	0.70%

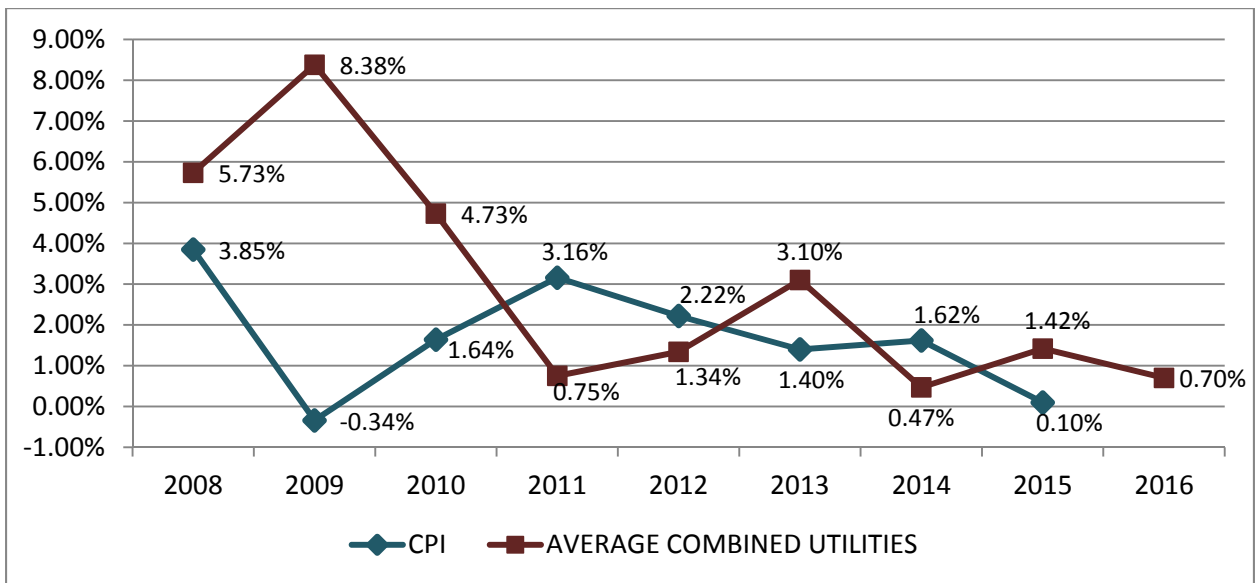


NOTE: Based upon 5,000 gallons of water used per month and residential lot size of 10,080 square feet.



HISTORICAL INFLATION RATE (CPI-U) VS. COMBINED UTILITY CHARGES

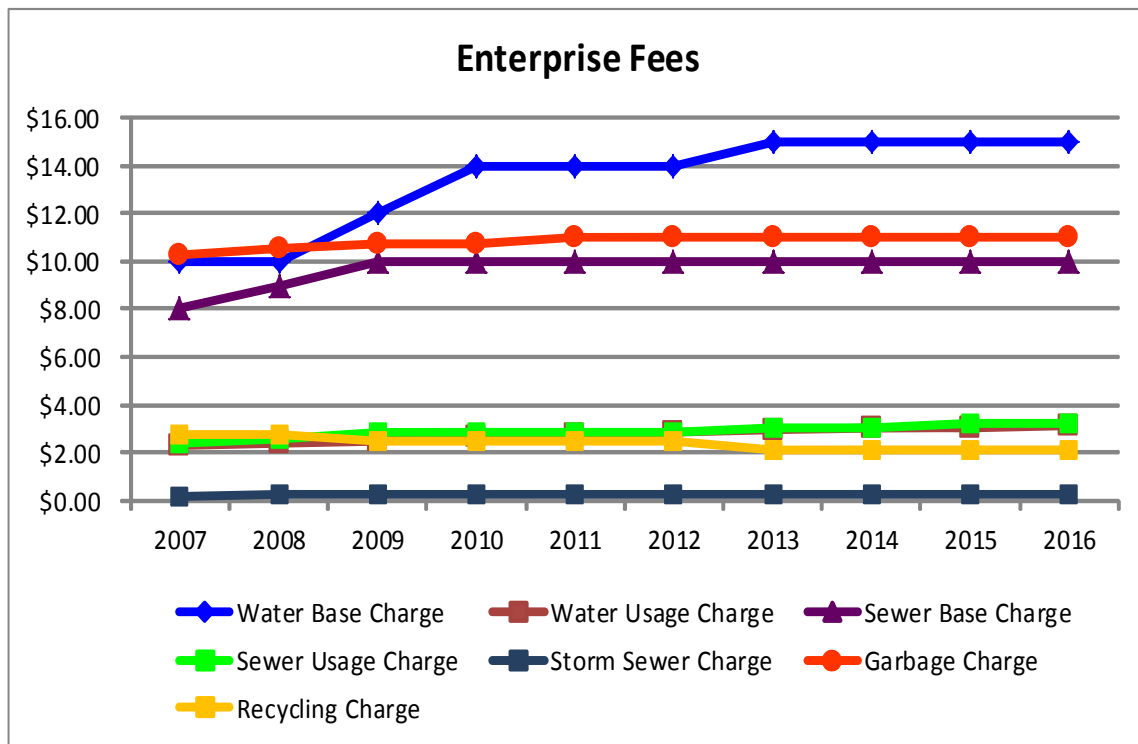
	2008	2009	2010	2011	2012	2013	2014	2015	2016
CPI	3.85%	-0.34%	1.64%	3.16%	2.22%	1.40%	1.62%	0.10%	
AVERAGE COMBINED UTILITIES	5.73%	8.38%	4.73%	0.75%	1.34%	3.10%	0.47%	1.42%	0.70%





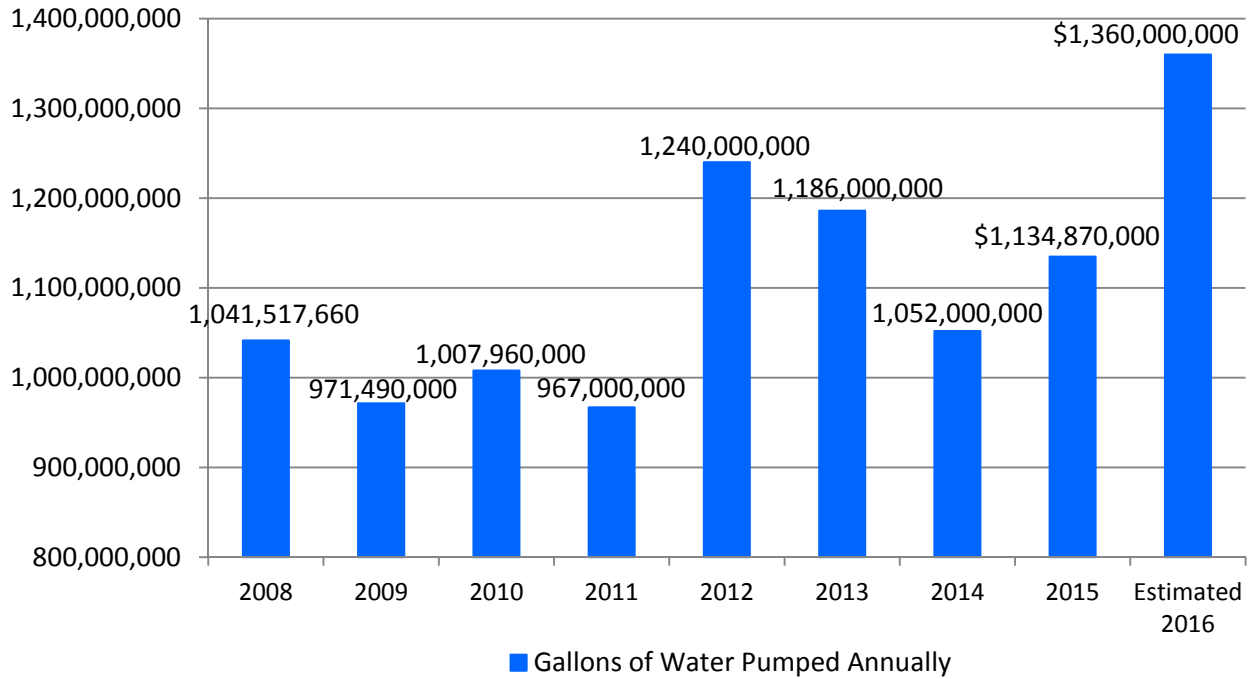
ENTERPRISE FEES

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Water Base Charge	\$10.00	\$10.00	\$12.00	\$14.00	\$14.00	\$14.00	\$15.00	\$15.00	\$15.00	\$15.00
% of Increase or (Decrease)		0%	20%	16.60%	0%	0%	7.14%	0%	0%	0%
Water Usage Charge	\$2.25	\$2.35	\$2.45	\$2.65	\$2.75	\$2.85	\$2.95	\$3.00	\$3.00	\$3.10
% of Increase or (Decrease)		4.40%	4.25%	8.16%	3.77%	3.63%	3.50%	1.69%	0%	3.33%
Sewer Base Charge	\$8.00	\$9.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
% of Increase or (Decrease)		12.50%	0%	0%	0%	0%	0%	0%	0%	0%
Sewer Usage Charge	\$2.35	\$2.60	\$2.85	\$2.85	\$2.85	\$2.85	\$3.05	\$3.05	\$3.25	\$3.25
% of Increase or (Decrease)		10.63%	9.61%	0%	0%	0%	7.01%	0%	6.56%	0%
Storm Sewer Charge	\$0.20	\$0.23	\$0.25	\$0.25	\$0.25	\$0.28	\$0.28	\$0.29	\$0.29	\$0.29
% of Increase or (Decrease)		14%	10.52%	0%	0%	9.52%	0%	4.34%	0%	0%
Garbage Charge	\$10.25	\$10.50	\$10.75	\$10.75	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00
% of Increase or (Decrease)		2.43%	2.38%	0%	2.32%	0%	0%	0%	0%	0%
Recycling Charge	\$2.75	\$2.75	\$2.50	\$2.50	\$2.50	\$2.50	\$2.10	\$2.10	\$2.10	\$2.10
% of Increase or (Decrease)		0%	(9.09%)	0%	5	0%	(16%)	0%	0%	0%





CITY OF ABERDEEN ANNUAL GALLONS OF WATER PUMPED FROM WATER TREATMENT PLANT





Water Fund

At the end of fiscal year 2015, the Water Fund reported total net assets of \$20.84 million, an increase of \$29,242 (3.11%) in comparison with the prior year. During 2014, the Water Fund produced an operating income (before contributions and operating transfers) in the amount of \$289,928 on total operating revenues of \$5.167 million, compared to the previous fiscal year's operating income (before contributions and operating transfers) in the amount of \$748,396 on total revenue of \$4.9 million.

Listed below are prior year data relating to Operating Income (Loss) before non-operating revenues (expenses), contributions and transfer and Cash and Investment for years 2009 to 2014.

	2015	2014	2013	2012	2011	2010	2009	2008
Operating Inc. (Loss)	\$289,928	\$748,396	\$1,368,212	\$1,389,843	\$409,700	(\$1,277,622)	\$121,464	\$11,624
Cash and Investment	\$3,265,595	\$5,430,155	\$5,593,263	\$5,074,052	\$3,569,376	\$3,628,386	\$4,397,404	\$4,637,018

Sanitary Sewer Fund

At the end of fiscal year 2015, the Sewer Fund reported total net assets of \$19.489 million, an increase of \$1,000,000 in comparison with the prior year. During 2015, the Sewer Fund produced operating income (before contributions and operating transfers) in the amount of \$796,068 on total operating revenues of \$3.398 million, compared to the previous fiscal year.

A twenty cent usage rate increase was adopted in the beginning of 2013 and 2015 which changed this rate from \$2.85 to \$3.25. These two rate increases was estimated to generate approximately \$500,000 in new revenue per year to fund resin sock lining.



WATER FUND

	2009	2010	2011	2012	2013	2014	2015
Income (Loss) Before Contributions, Special Items, Extraordinary Items & Transfers	(\$433,284)	(\$1,663,125)	(\$44,565)	\$1,036,527	\$1,095,977	\$446,909	\$1,104,032
Change in Net Position	(\$791,873)	(\$1,829,085)	(\$277,163)	\$566,454	\$724,647	\$29,242	\$961,597
Ending Year Cash Balance	\$4,397,404	\$3,628,386	\$3,569,376	\$4,359,969	\$4,857,404	\$4,679,840	\$2,463,308
Gallons Pumped	971,490,000	1,007,960,000	966,720,000	1,240,140,000	1,186,000,000	1,052,000,000	1,134,870,000

Listed above are prior year data relating to Operating Income (Loss) and Cash and Investments for years 2009 to 2015.



Ambulance Fund

The Ambulance Fund experienced an income loss of (\$125,638) in 2011, (\$187,068) in 2012, (\$187,955) in 2013, (\$267,721) in 2014 and (\$126,565) in 2015). Emergency ambulance services are provided to City and county residents. A working agreement spells out the conditions of billing between the City and county. Operating losses are subsidized through a general fund transfer.

Stormwater Utility Fund

The City of Aberdeen assesses an annual fee on all real property within the City for the operation, maintenance, and capital improvements of the storm sewer and drainage system. The fees for parcels are based on the lot area, a runoff weighting factor, and a unit financial charge. The weighting factor is determined by the type of land use and indicates the relative volume of stormwater runoff from a land parcel as a function of the percentage of impervious surfaces covering each land parcel. The fee is determined as follows: Storm drainage fee equals the runoff weighting factor multiplied by parcel area (in square feet) multiplied by unit financial charge (in dollars per square foot). For example, a single-family home on a lot 100 by 150 would be as follows:

Land Area:	15,000 square feet
Finance Charge:	.288 per thousand square feet
Weighted Factor:	7.5

(15,000 divided by 1,000 = 15 times .288 = 4.32 times 7.5 equals \$32.40 per year or \$2.70 per month)

The Stormwater Utility Fund generated \$509,943 for operating revenues for 2014. The finance charge was increased to .288 cents in 2014 from the previous rate of .276 cents that was imposed in 2012. The revenues decreased approximately \$11,620 from calendar year 2013 vs. 2014. City Administration is recommending no fee increase for year 2017.

Ride Line

Ride Line provides affordable transportation for persons with disabilities, older adults, and individuals with lower income. A good portion of this service is subsidized by federal and state grant programs. Listed below is the subsidy Ride Line has received from the support of the City's general fund since 2005. Ride Line rides must be scheduled at least one day in advance of your appointment. Reservations are accepted from 7 am to 4 pm, Monday - Friday.

2015	\$ 17,321	2009	\$ 40,507
2014	\$114,431	2008	\$ 75,263
2013	\$ 52,145	2007	\$ 69,299
2012	\$ 84,972	2006	\$ 67,677
2011	\$127,511	2005	\$ 10,399
2010	\$ 0		

The city's last rate increase was in year 2008. State and federal subsidy regulations pertaining to grant regulations require fee revenues must cover at least 15% of the operating and administrative cost.



Other City Material

- Exhibit A. Employee Positions
 - Exhibit B. Budgetary Increases For All Expenses
 - Exhibit C. Fire and EMS Call Summary
 - Exhibit D. Single Family Home Permits and Multi-Family
 - Exhibit E. Commercial Building Permit Recap (New Construction)
 - Exhibit F. Commercial Building Permits
 - Exhibit G. Community Profile
 - Exhibit H. City of Aberdeen Population & Household Statistics
 - Exhibit I. Organizational Chart
 - Exhibit J. Cash Balanced as of December 31, 2014
 - Exhibit K. City of Aberdeen 2015 Strategic Plan
- Schedules A-F: Financial Backup Breakouts

**EXHIBIT A:**

**CITY OF ABERDEEN
EMPLOYEE POSITIONS**

Unit of Government	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government*	26	28	29	30	30	29	29	29	29	28
Police Department	50	50	50	52	52	52	52	54	54	54
Fire Department	44	47	48	48	48	48	48	48	48	49
Street Department	16	16	16	16	16	16	16	16	19	16
Utilities Department	14	14	14	14	14	14	14	14	12	15
Traffic Control	3	3	3	3	3	3	3	3	3	3
Solid Waste	14	14	14	14	14	14	14	14	13	13
Water Treatment	9	9	9	9	9	9	9	9	9	9
Water Reclamation	10	10	10	10	10	10	10	10	10	10
Meter Division	4	4	4	4	4	3	3	3	3	3
Airport	8	8	8	8	8	8	8	8	8	8
Ride Line	7	7	8	8	8	8	8	8	8	8
Parks, Rec, & Forestry	29	29	29	29	29	29	29	30	31	32
Library	14	14	14	14	14	14	14	14	14	14
Cemetery	2	2	2	2	2	2	2	2	2	2
Electrician	1	1	1	1	1	1	1	1	1	1
TOTAL	251	256	259	262	262	260	260	263	264	265

*General Government includes the following: City Manager's Office, City Attorney's Office, Human Resources, Computer Services, Planning & Zoning, Engineering, Building Inspection, and Finance.

**EXHIBIT B:****BUDGETARY INCREASES FOR ALL EXPENSES**

	Salaries & Benefits	O&M	Capital/ Equipment	Total Increase on Budget
2016	3.56%	4.67%	-10.57%	1.23%
2015	3.66%	4.17%	15.27%	4.64%
2014	4.72%	4.69%	49.88%	7.62%
2013	1.67%	1.56%	37.27%	3.51%
2012	2.82%	-1.50%	13.34%	1.93%
2011	1.13%	14.37%	-7.71%	4.50%
2010	3.71%	0.44%	-23.14%	0.84%
2009	3.66%	12.84%	17.58%	7.59%
2008	5.95%	6.10%	-6.01%	4.66%
2007	7.11%	9.81%	38.33%	9.70%
5 Yr. Avg.	3.29%	2.72%	21.04%	3.78%
10 Yr. Avg.	3.80%	5.72%	12.42%	4.62%

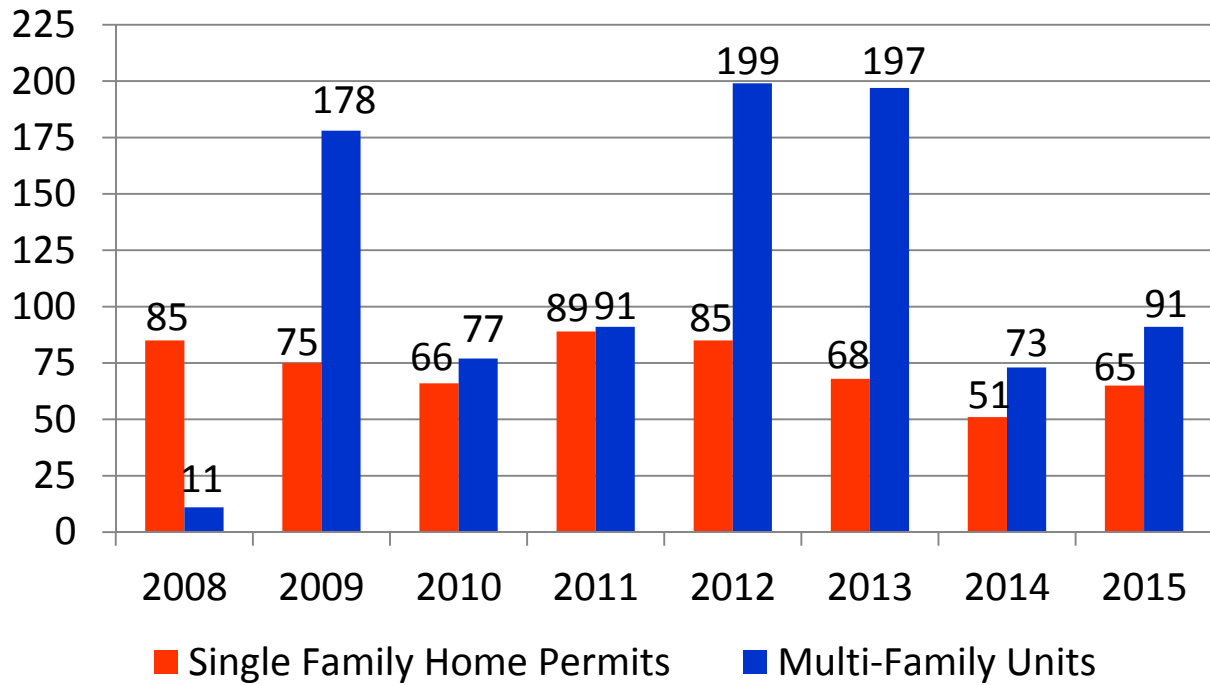
**EXHIBIT C:****FIRE & EMS CALL SUMMARY
YEAR END REPORTS 2000-2015**

YEAR	FIRE CALLS	EMS CALLS	TOTAL CALLS
2000	633	1,485	2,118
2001	661	1,396	2,057
2002	630	1,472	2,102
2003	636	1,477	2,113
2004	667	1,423	2,090
2005	701	1,543	2,244
2006	764	1,661	2,425
2007	803	1,858	2,661
2008	902	1,854	2,756
2009	872	1,997	2,869
2010	908	2,070	2,978
2011	948	2,121	3,070
2012	855	2,190	3,045
2013	888	2,235	3,123
2014	895	2,433	3,328
2015	934	2,769	3,703



EXHIBIT D:

**CITY OF ABERDEEN
SINGLE FAMILY HOME PERMITS
& MULTI-FAMILY UNITS**



**EXHIBIT E:**

**COMMERCIAL BUILDING PERMITS RECAP
(NEW CONSTRUCTION ONLY)**

2010		
	Number of Permits	New Businesses
January	0	\$0
February	0	\$0
March	1	\$85,000
April	0	\$0
May	3	\$8,703,241
June	5	\$789,000
July	5	\$26,900,443
August	4	\$403,000
September	2	\$260,000
October	4	\$253,400
November	2	\$222,583
December	0	\$0
TOTALS	26	\$37,616,667

2011		
	Number of Permits	New Businesses
January	0	\$0
February	0	\$0
March	1	\$95,000
April	2	\$530,000
May	1	\$80,000
June	0	\$0
July	0	\$0
August	1	\$19,063,166
September	4	\$6,216,500
October	4	\$761,658
November	1	\$71,000
December	3	\$2,668,001
TOTALS	17	\$29,485,325

2012		
	Number of Permits	New Businesses
January	4	\$1,381,270
February	0	\$0
March	1	\$104,452
April	4	\$412,000
May	2	\$2,001
June	0	\$0
July	4	\$8,673,779
August	2	\$77,000
September	2	\$1,434,000
October	3	\$587,550
November	4	\$1,280,000
December	0	\$0
TOTALS	26	\$13,952,052

2013		
	Number of Permits	New Businesses
January	0	\$0
February	1	\$40,000
March	0	\$0
April	4	\$1,157,000
May	3	\$105,200
June	3	\$962,000
July	5	\$8,442,964
August	3	\$1,710,000
September	1	\$830,000
October	2	\$1,000,000
November	2	\$1,066,000
December	0	\$0
TOTALS	24	\$15,313,164

2014		
	Number of Permits	New Businesses
January	0	\$0
February	1	\$145,018
March	0	\$0
April	3	\$2,242,000
May	1	\$100,000
June	0	\$0
July	4	\$776,000
August	0	\$0
September	4	\$7,174,535
October	0	\$0
November	0	\$0
December	0	\$0
TOTALS	13	\$10,437,553

2015		
	Number of Permits	New Businesses
January	0	\$0
February	1	\$30,000
March	1	\$885,000
April	0	\$0
May	1	\$160,000
June	0	\$0
July	2	\$49,000
August	3	\$427,628
September	2	\$2,400,000
October	3	\$2,224,265
November	0	\$0
December	0	\$0
TOTALS	13	\$6,175,893



EXHIBIT F:

**CITY OF ABERDEEN
COMMERCIAL BUILDING PERMITS
2008-2014**

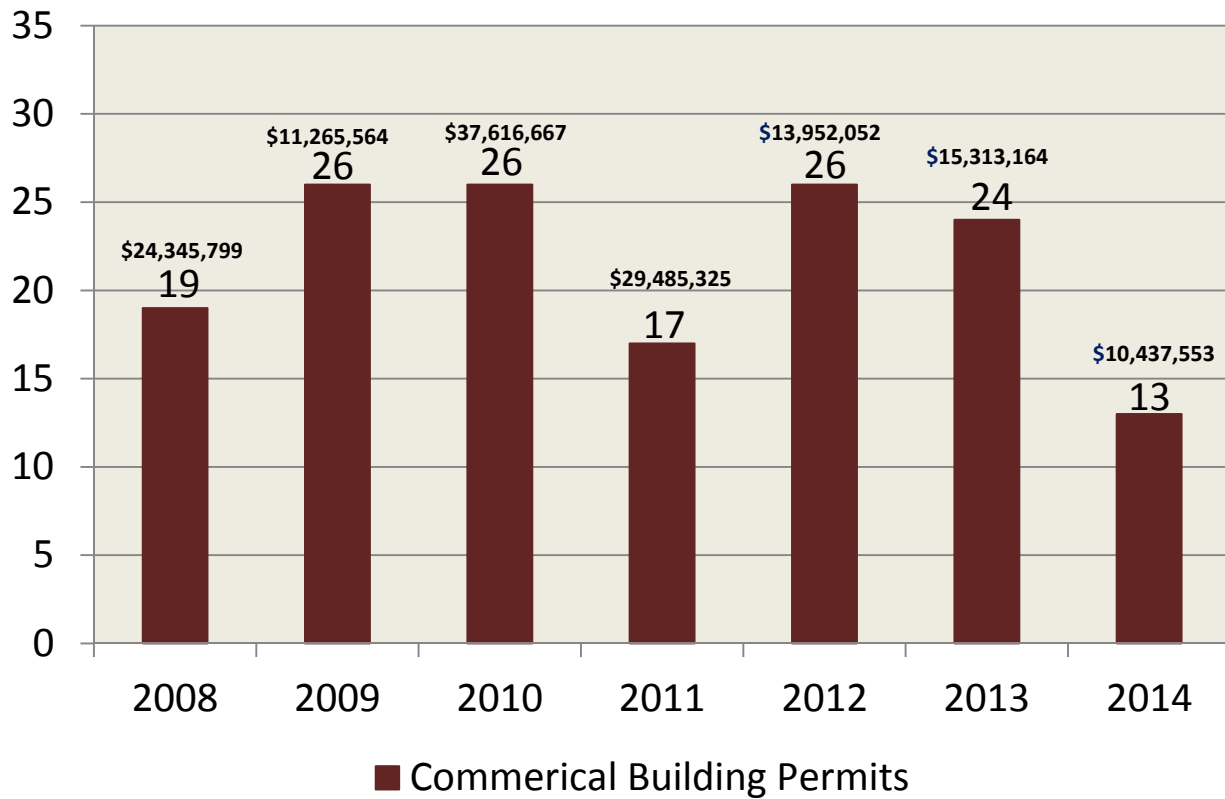




EXHIBIT G:

Community Profile

Aberdeen was officially plotted as a city site on January 3, 1881. The City of Aberdeen is located in northeastern South Dakota and is the county seat of Brown County. The City is the third largest in South Dakota with a 2010 population of 26,091 and is the home of Northern State University and a retail trade center for the region. Aberdeen is the principal city of the Aberdeen Micropolitan Statistical Area, which includes all of Brown and Edmunds counties and has a combined population of 40,602.

Area

15.60 square miles

City Bond Rating

Standard and Poor's Rating Service has assigned a "A" long-term rating to the City of Aberdeen as of 2013.

Climate Data

Precipitation in inches	21.72 Yearly norm
Snowfall in inches	38.1 Yearly norm

Education

The Aberdeen School District has five elementary schools, two middle schools and one high school. The elementary schools are C.C. Lee Elementary School, Lincoln Elementary School, May Overby Elementary School, O.M. Tiffany Elementary School, and Simmons Elementary School. The two middle schools are Holgate School, which serves the north side of Aberdeen, and Simmons Middle School, which serves the south side of the City. Students in the district attend Central High School. The Aberdeen School District's enrollment for the year 2011-2012 was approximately 3,945 students, and the average class size was in the low to mid-twenties.

Aberdeen has several parochial schools, including the Catholic-affiliated Roncalli High School, the nondenominational Aberdeen Christian School and Trinity Lutheran School.

Higher Education

Northern State University is located in Aberdeen with approximately 2,600 students and Presentation College with 800 students.

Transportation

The Aberdeen Regional Airport is currently served by Delta Connection. It offers flights to Minneapolis-St. Paul International Airport and is served with the Bombardier CJ aircraft.

There are two major US highways that serve Aberdeen. One is US Highway 281 that runs north-south from the North Dakota border to the border with Nebraska. The second highway is US



Highway 12 that runs east-west across northern South Dakota from the Minnesota border before curving northwest into the southwestern corner of North Dakota.

Healthcare

Aberdeen is currently home to two hospitals, Avera St. Luke’s Hospital and Sanford Aberdeen Medical Center.

Demographics

Total housing units within Aberdeen is 12,158.

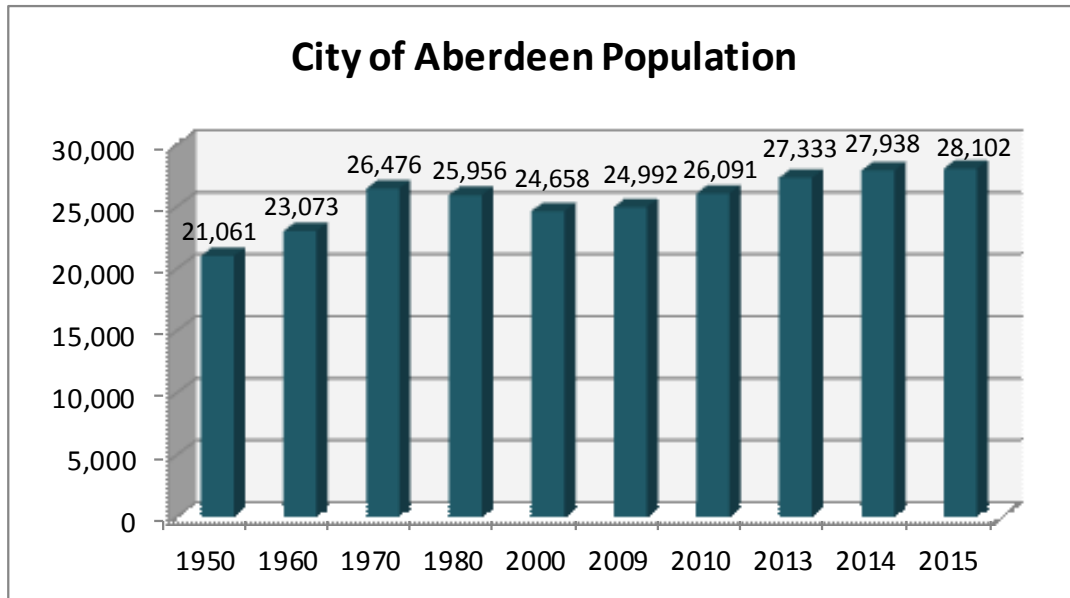
The median age is 36.4.



EXHIBIT H.

**CITY OF ABERDEEN
POPULATION AND HOUSEHOLD STATISTICS**

YEAR	POPULATION
1950	21,061
1960	23,073
1970	26,476
1980	25,956
2000	24,658
2009	24,992
2010	26,091
2013	27,333
2014	27,938
2015	28,102

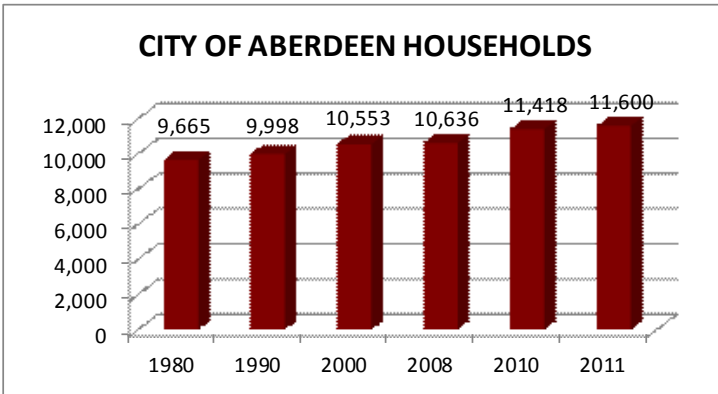


Source: US Census Bureau Annual Population Estimates Program



CITY OF ABERDEEN HOUSEHOLD STATISTICS

YEAR	HOUSEHOLDS
1980	9,665
1990	9,998
2000	10,553
2008	10,636
2010	11,418
2011	11,600



Source: US Census Bureau City Building Division

Footnote: A household is categorized as an independent living unit.



EXHIBIT I:

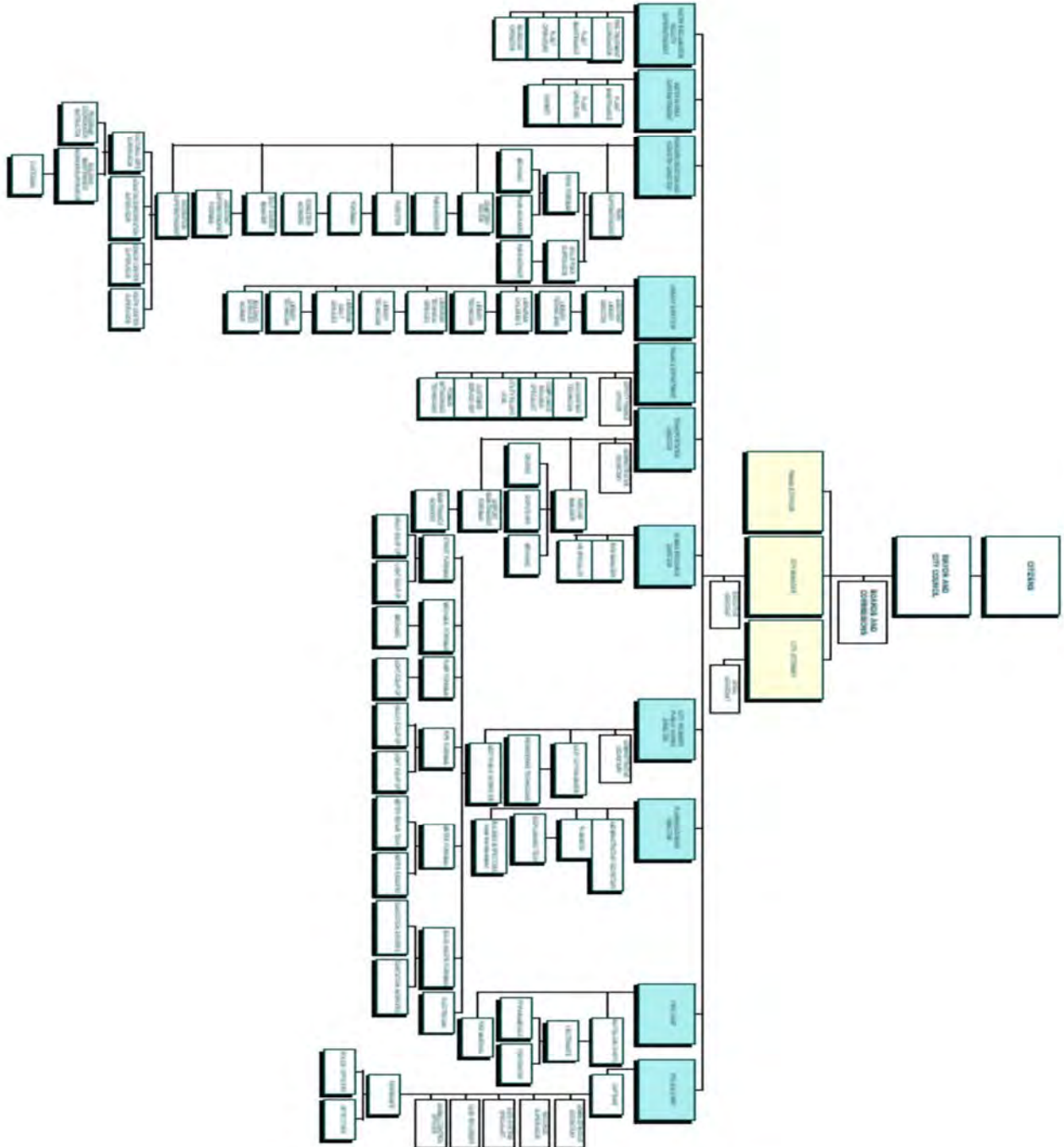




EXHIBIT J. Cash Balanced As of December 31, 2015

CASH ASSET RECONCILIATION						
FOR THE MONTH ENDED DECEMBER 31, 2015						
	DEMAND DEPOSITS GLA 10100	SAVING A ACCOUNTS GLA 10400	CERTIFICATES GLA 10500	TOTALS	PETTY CASH GLA 10200	CREDIT UNIONS & BANKS
101 GENERAL FUND:	2,329,384.96	538,948.99	2,500,000.00	5,368,333.95	700.00	
SPECIAL REVENUE FUNDS:						
202 PROMOTION				0.00		
208 PARK & REC	111,982.61			111,982.61	400.00	
210 PARK & REC TRUST	872,864.09			872,864.09	490.00	
212 CEMETERY IMPROVEMENT	6,520.08			6,520.08		
213 BUSINESS IMPR DISTRICT				0.00		
215 AIRPORT	44,718.09			44,718.09		
219 SPECIAL SALES TAX	2,150,662.09		2,000,000.00	4,150,662.09		
220 PARKING	264,548.84			264,548.84		
224 STORM WATER MAINT	473,497.36			473,497.36		
226 LIBRARY FINES				0.00		88,622.32
230 LANDMARK COMMISSION	8,926.98			8,926.98		
TOTAL SPECIAL REVENUE	3,933,720.14	0.00	2,000,000.00	5,933,720.14	890.00	88,622.32
DEBT SERVICE FUNDS:						
301 TIF DISTRICT #2 BONDS	161,563.44	216,833.17		378,396.61		
302 TIF DISTRICT #4 BONDS		15,358.83		15,358.83		
303 PARK & REC ARCC BONDS		261,803.32		261,803.32		
304 TIF DISTRICT #10 BONDS				0.00		
305 P&R AQUATIC CTR BONDS		600,979.05		600,979.05		
306 TIF DISTRICT #6 BONDS				0.00		
307 PUBLIC SAFETY BONDS		780,162.48		780,162.48		
308 TIF DISTRICT #8 BONDS				0.00		
309 TIF DISTRICT #11 BONDS				0.00		
310 TIF DISTRICT #12 BONDS				0.00		
311 CAMPGROUND BONDS		69,971.77		69,971.77		
312 TIF DISTRICT #3 BONDS		165,378.93		165,378.93		
313 TIF DISTRICT #17 BONDS		379,115.91		379,115.91		
314 CITY HALL REMODEL BONDS		386,932.56		386,932.56		
315 TIF DISTRICT #18 BONDS				0.00		
316 TIF DISTRICT #19 BONDS		105,045.64		105,045.64		
317 OLD FED BLDG BONDS		118,767.11		118,767.11		
TOTAL DEBT SERVICE	161,563.44	3,100,348.77	0.00	3,261,912.21	0.00	0.00
401 CEMETERY PERP CARE		191,322.54		191,322.54		
CAPITAL PROJECT FUNDS:						
501 CITY HALL REMODEL PROJ				0.00		
502 TIF DISTRICT #19 PROJ				0.00		
TOTAL CAPITAL PROJ	0.00	0.00	0.00	0.00	0.00	0.00
602 WATER	480,310.23		2,000,000.00	2,480,310.23		
604 SEWER	1,094,302.42	3,000,000.00	900,000.00	4,994,302.42		
613 OLD FED BLDG	51,569.29			51,569.29		
614 CAMPGROUND	51,157.86			51,157.86	80.00	121.88
615 GOLF	111,640.73			111,640.73		
620 AMBULANCE	222,702.95			222,702.95		
TOTAL ENTERPRISE	2,011,683.48	3,000,000.00	2,900,000.00	7,911,683.48	80.00	121.88
INTERNAL SERVICE FUNDS:						
651 UNEMPLOYMENT COMP	21,532.71			21,532.71		
652 CITY SELF-INSURANCE	403,964.25			403,964.25		
TOTAL INTERNAL SERV	425,496.96	0.00	0.00	425,496.96	0.00	0.00
TRUST & AGENCY FUNDS:						
712 TRUST DEPOSIT	27,164.10			27,164.10		1,179.76
719 PARK & REC SALES TAX	4,122.78			4,122.78		
TOTAL TRUST & AGENCY	31,286.88	0.00	0.00	31,286.88	0.00	1,179.76
TOTAL ALL FUNDS	8,893,135.86	6,830,620.30	7,400,000.00	23,123,756.16	1,670.00	89,923.96

EXHIBIT K:



**CITY OF ABERDEEN, SOUTH DAKOTA
2015 STRATEGIC PLAN INCLUDING UPDATES MADE IN 2016**

INFRASTRUCTURE

GOAL: Develop an outline and implementation plan for improving Moccasin Creek

Action Steps	Responsibility	Target Dates	Progress Check/Comments
1 City Engineer and City Manager to work with Clark Engineering to develop a comprehensive plan.	Robin Bobzien Lynn Lander	06/01/2015	Probable Bid Opening Date of May 31, 2016.
2			
3			

GOAL: Create a 21st Century Library

Action Steps	Responsibility	Target Dates	Progress Check/Comments
1 Work with Co-op Architects to prepare final bidding documents for a new library.	Shirley Arment	07/23/2015	Contract Awarded to Quest Construction on 2-22-16 in the amount of \$6,100,400.
2			
3			

GOAL: Continue to Improve Infrastructure

Action Steps	Responsibility	Target Dates	Progress Check/Comments
1 Provide additional documents to better inform the governing body.	City Manager	08/03/2015	Annual event each spring. Major infrastructure improvements
2 Road reconstruction map, Kline sewerline map and resin pipe lining map, and Moccasin Creek map	Robin Bobzien	08/29/2015	annual map with narrative.
3			

INFRASTRUCTURE

GOAL: Continue to Invest In & Improve Wylie Park

Action Steps	Responsibility	Target Dates	Progress Check/Comments
1 Enact Master Plan Elements (Roller Coaster)	Doug Johnson	08/01/2015	Roller Coaster ride fully functional for the fall of 2016.
2			
3			

GOAL: Modernize Softball Fields

Action Steps	Responsibility	Target Dates	Progress Check/Comments
1 Devise Future Improvement Plan	Lynn Lander Doug Johnson	08/29/2015	Placed Softball upgrades within 2016-2020 Capital Outlay Program.
2			
3			

GOAL: Leader in Technology Infrastructure

Action Steps	Responsibility	Target Dates	Progress Check/Comments
1			January to June 2016 update website to include mobile application.
2			
3			

ECONOMIC DEVELOPMENT

GOAL: Improve Economic Development, in Particular, the Availability of a Qualified Workforce

Action Steps	Responsibility	Target Dates	Progress Check/Comments
1 Provide adequate funds to efforts of the Aberdeen Development Corporation who specifically hired an individual to address workforce issues.	Governing Body	2015-2017	City council approved appropriate budget allocations in September 2016
2			
3			

GOAL: Create an Economic Development Plan to Present to Developers Regarding TIF's, & Changes in Plans Review, etc.

Action Steps	Responsibility	Target Dates	Progress Check/Comments
1 Review & Recommend Changes Within the Subdivision Ordinances.	Ron Wager Lynn Lander	Year 2015	Adopted Ordinance 16-01-03 regarding refunds of Sales Tax for large projects. Adopted Resolution 16-03-02R designating Aberdeen's Commercial Historic District Tax Discretionary.
2			
3			

GOAL: Transform Downtown - Pedestrian Traffic, Arts and Culture

Action Steps	Responsibility	Target Dates	Progress Check/Comments
1			
2			
3			

MARKETING

GOAL: Tell/Share Our Story

Action Steps	Responsibility	Target Dates	Progress Check/Comments
1			Monthly city article in Chamber's Progress Magazine.
2			
3			

GOAL: Retain Members of the Creative Class

Action Steps	Responsibility	Target Dates	Progress Check/Comments
1			
2			
3			

GOAL: Emphasize Shopping Local

Action Steps	Responsibility	Target Dates	Progress Check/Comments
1			Provide marketing funds to chamber from promotion fund.
2			
3			

COORDINATION/COOPERATION

GOAL: Build Relationships with other Government Jurisdictions and Improve Regional Relationships

Action Steps	Responsibility	Target Dates	Progress Check/Comments
1 City to offer assistance to smaller entities for those actions not involving direct cost.	All City Department Heads	Continuing	
2			
3			

GOAL: Continue to Support Higher Education

Action Steps	Responsibility	Target Dates	Progress Check/Comments
1 Staff to assist and provide guidance for building and grounds expansions.	Brett Bill Robin Bobzien	2015-2017	Approved replats of University properties May of 2016.
2			
3			

HOUSEKEEPING

GOAL: Develop a Plan to Retain Workforce for Leadership in City Government--Succession Planning

Action Steps	Responsibility	Target Dates	Progress Check/Comments
1 All departments to provide detailed duties outline for key positions.	All City Department Heads	Year 2016	
2			
3			

ORDINANCE NO. 16-09-01
2017 ANNUAL APPROPRIATION ORDINANCE

SECTION II: The following designates the fund or funds that money derived from the following sources is applied to:

	General Fund	Promotion Fund	Park, Rec & Forestry Fund	Parks & Rec Gift Fund	Cem. Improv. Fund	Bus. Impr. District Fund	Airport Fund	Special Sales Tax Fund	Parking Fund	Stormwater Utility Fund	Library Fines Fund	Abdn Hist. Preserv. Fund	TIF #2 Bond Fund	TIF #4 Bond Fund	'011 ARCI Bond Fund	2013 Aq. Ctr. Bond Fund	2007 Public Safety Bond Fund	TIF #8 Bond Fund	Library Bond Fund	TIF #3 Bond Fund	TIF #10 Debt Fund	2010 Bond Fund	TIF #17 Debt Fund	TIF #18 Debt Fund	TIF #19 Debt Fund	2014A City Hall Bond Fund	2014B Fed Bond Fund	Old Fed Debt Fund	TIF #20 Debt Fund	TIF #21 Debt Fund	TIF #22 Debt Fund	TIF #23 Debt Fund	Water Fund	Sewer Fund	Old Fed Building Fund	Camp-ground Fund	Golf Fund	Ambulance Fund	Total of All Funds				
General Property Tax Levy	8,450,000												265,000	13,400				410,000	0	188,000	127,500		260,000	72,600	76,000				28,000	26,000	67,500	13,500								9,997,500			
Mobile Home Taxes & Prior Years	83,000																																								83,000		
Sales & Use Tax	8,750,000	1,100,000						8,750,000																																		18,600,000	
Airport Property Taxes							30,000																																			30,000	
Special Assessment Taxes					70,000				90,000																																	160,000	
Occupancy Tax - \$2/room	360,000																																								360,000		
Licenses & Permits	398,500																																									398,500	
Intergovernmental Revenues	1,681,000		90,000	0			950,000	1,800,000			4,000																															4,525,000	
Charges for Goods & Services	1,714,100		691,740	1,616,100	2,000		376,500			552,500																								4,795,200	3,351,400	171,600	394,600	415,440	818,000		14,899,180		
Fines & Forfeits	30,000									30,000																															60,000		
Interest	0	0		0			0	0		2,500			6,500	0	0	0	0	0	0	0	0																				421,000		
Rental & Commissions	475,000						0		15,000																																490,000		
Bond Proceeds																																									0		
Other Miscellaneous Revenue	192,000		0	0			0																																		0		
																																										0	
	192,000		0	0			0																																		192,000		
	22,133,600	1,100,000	781,740	1,616,100	2,000	70,000	1,356,500	10,550,000	105,000	555,000	30,000	4,000	271,500	13,400	0	0	0	410,000	0	188,000	127,500	0	260,000	72,600	76,000	0	0	28,000	26,000	67,500	13,500	4,795,200	3,763,400	171,600	394,600	415,440	818,000		50,216,180				
TRANSFERS-IN																																											
From General Fund			3,783,275				555,000					0																														150,000	
From Promotion Fund																																											220,000
From Sp. S. T. Fund	0		110,000				200,000								250,000	570,000	736,000	410,000				56,000	0	0	0	160,000	216,000	0	0	0	0	0	0	180,000							0		
From Water Fund	261,230							180,000																																			441,230
From Sewer Fund	171,220							0																																		171,220	
From Campground Fund	34,750							56,000																																		90,750	
From Golf Fund	20,470																																									20,470	
From Ambulance Fund	44,930																																									44,930	
TOTAL TRANSFERS-IN	532,600	0	3,893,275	0	0	0	755,000	236,000	0	0	0	0	0	0	250,000	570,000	736,000	0	410,000	0	0	56,000	0	0	0	160,000	216,000	0	0	0	0	0	180,000	0	0	0	150,000	220,000		8,364,875			
SUBTOTAL	22,666,200	1,100,000	4,675,015	1,616,100	2,000	70,000	2,111,500	10,786,000	105,000	555,000	30,000	4,000	271,500	13,400	250,000	570,000	736,000	410,000	410,000	188,000	127,500	56,000	260,000	72,600	76,000	160,000	216,000	28,000	26,000	67,500	13,500	4,975,200	3,763,400	171,600	394,600	565,440	1,038,000		58,581,055				
Unexpended Balance	303,115	0	0	0	0	0	20,700	805,000	0	0	0	4,000	0	610	0	0	0	0	313,000	0	0	0	0	0	67,850	0	0	0	0	0	0	0	767,380	1,181,120	0	0	4,200	63,230		3,530,205			
TOTAL 2017 MEANS OF FINANCE	22,969,315	1,100,000	4,675,015	1,616,100	2,000	70,000	2,132,200	11,591,000	105,000	555,000	30,000	8,000	271,500	14,010	250,000	570,000	736,000	410,000	723,000	188,000	127,500	56,000	260,000	72,600	143,850	160,000	216,000	28,000	26,000	67,500	13,500	5,742,580	4,944,520	171,600	394,600	569,640	1,101,230		62,111,260				
Increase in Unexpended Balance		37,250		11,300						51,700																															104,600		

SECTION III: The City Finance Officer is hereby directed and authorized to certify the said tax levy to the County Auditor of the County of Brown, State of South Dakota, to the end that the same be spread and assessed as provided by law.

General Fund \$8,450,000

TOTAL LEVY \$8,450,000

SECTION IV: That all ordinances or parts of ordinances in conflict with this ordinance are hereby repealed. This ordinance being necessary for the immediate preservation and support of the Municipal Government and its existing institutions shall take effective upon passage and publication thereof.

Passed First Reading September 6, 2016

Passed Second Reading September 19, 2016

Adopted September 19, 2016

Published September 22, 2016

Effective Date September 22, 2016

/s/ Mike Levsen
MAYOR

ATTEST:
/s/ Karl Alberts
FINANCE OFFICER

2017 PROPOSED REVENUE SCHEDULE "A" Date: 07/28/16	2014 ACTUAL REVENUE	2015 ACTUAL REVENUE	2016 BUDGETED REVENUE	2017 PROPOSED REVENUE	% of Fund Tot.	INCREASE (DECREASE)	SCHEDULE "B" Expenses 2012 BUDGET	REVENUE VS EXPENSES
0								
GENERAL FUND	4.46%	3.54%	8.87%	1.36%				0.0% CPI
Tax Levy	7,416,305	7,678,586	8,336,500	8,450,000	37.4%	113,500	1.36%	
Mobile Home Taxes & Prior Yr.	74,481	296,033	83,000	83,000	0.4%	0	0.00%	
Sales Tax	8,174,647	8,452,561	8,550,000	8,750,000	38.7%	200,000	2.34%	
Occupancy Tax - \$2/room	323,022	332,857	360,000	360,000	1.6%	0	0.00%	
Penalties	32,335	21,997	18,000	18,000	0.1%	0	0.00%	
Licenses and Permits	404,914	395,015	384,500	398,500	1.8%	14,000	3.64%	
State and Fed Funds (with RideL)	1,425,587	2,657,331	1,739,500	1,681,000	7.4%	(58,500)	-3.36%	
Charges for Goods & Services	352,528	1,631,172	1,681,500	1,641,500	7.3%	(40,000)	-2.38%	
Fines and Forfeits	29,219	30,400	25,000	30,000	0.1%	5,000	20.00%	
Cable Franchise Fees	272,470	335,785	340,000	475,000	2.1%	135,000	39.71%	
Other Misc. Revenue & Interest	243,664	153,817	133,000	174,000	0.8%	41,000	30.83%	
New Funding Sources				72,600	0.3%	72,600	#DIV/0!	
Unexpended Fund Balance			266,275	312,105		45,830		
Transfers-In						0		
Sewer Fund	158,150	634,235	497,470	523,610	2.3%	26,140	5.25%	
Water Fund	264,450				0.0%	0	#DIV/0!	
Campground Fund	32,430				0.0%	0	#DIV/0!	
Golf Fund	18,490				0.0%	0	#DIV/0!	
Ambulance Fund	40,200				0.0%	0	#DIV/0!	
Other Funds	450,000				0.0%	0	#DIV/0!	
TOTAL GENERAL FUND	21,501,637	22,619,789	22,414,745	22,969,315		481,970	22,969,315	0
AIRPORT FUND						22,657,210		0.00%
Airport Property Tax	33,244	27,573	17,650	30,000		12,350	69.97%	
Federal and State Grants	2,771,056	3,831,181	5,000,000	950,000		(4,050,000)	-81.00%	
Fees & Miscellaneous	24,505	386,403	311,500	376,500		65,000	20.87%	
Unexpended Fund Balance				20,700		20,700	#DIV/0!	
Spec. Sales Tax Fund Trans In	55,550	569,000	320,000	50,000		(270,000)		
General Fund & Water Trans In	539,050	547,700	643,400	555,000		(88,400)		
TOTAL AIRPORT FUND	3,768,334	5,361,857	6,292,550	1,982,200		(4,310,350)	1,982,200	0
PARK AND RECREATION FUND								
Federal and State Grants	50,486	49,740	60,000	90,000		30,000	50.00%	
Charges for Goods & Services	567,817	660,991	636,640	691,740		55,100	8.65%	
Unexpended Fund Balance			100,000			(100,000)	-100.00%	
Transfers-In SST	134,000	130,000	130,000	110,000		(20,000)	-15.38%	
Transfers-In General	3,357,960	3,505,335	3,684,525	3,783,275		98,750	2.68%	
TOTAL PARK & RECREATION FUND	4,167,935	4,346,066	4,611,165	4,675,015		63,850	4,675,015	0
PROMOTION FUND								
Sales Tax	1,002,856	1,048,696	1,070,000	1,100,000		30,000		
Interest & Other	13	10				0		
Unexpended Fund Balance			2,800			(2,800)		
TOTAL PROMOTION FUND	1,002,869	1,048,706	1,072,800	1,100,000		27,200	1,100,000	0
PARKS & REC GIFT Fund								
Charges & Donations	765,582	1,601,279	1,543,900	1,616,100		72,200		
Unexpended Fund Balance						0		
TOTAL PARKS & REC GIFT FUND	1,234,504	1,601,279	1,543,900	2,241,600		697,700	1,604,800	636,800
SPECIAL SALES TAX FUND								
Sales Tax	8,174,647	8,452,561	8,550,000	8,750,000		200,000		
Interest & Other	1,263	8,416				0		
State/Federal Grants	3,894,179	94,215	1,600,000	1,800,000		200,000		
Transfer In - Water Fund (AMR)	584,000	180,000	180,000	180,000		0		
Transfer In - Cmpgrnd Fund	56,000	56,000	56,000	56,000		0		
Unexpended Fund Balance			720,200	805,000		84,800		
TOTAL SPEC. SALES TAX FUND	12,801,292	8,791,192	11,106,200	11,591,000		484,800	11,591,000	0
PARKING DISTRICT FUND								
Special Assessment Tax	85,884	90,277	86,620	90,000		3,380		
Interest & Miscellaneous	13,550	20,442	24,600	15,000		(9,600)		
Unexpended Fund Balance			25,055			(25,055)		
TOTAL PARKING DISTRICT FUND	99,434	110,719	136,275	105,000		(31,275)	105,000	0
CEMETERY IMPROVEMENT FUND								
Sale of Grave Lots	1,590	1,349	2,000	2,000		0		
Interest from C. Trust Fd. & Misc.	90	79				0		
TOTAL CEMETERY IMPR. FUND	1,680	1,428	2,000	2,000		0	2,000	0
BUSINESS IMPROVEMENT DIST.								
Special Assessment Tax	62,626	63,383	70,000	70,000		0		
TOTAL BUSINESS IMPROV. DIST.	62,626	63,383	70,000	70,000		0	70,000	0
STORMWATER UTILITY								
Charges for Goods and Services	507,460	536,450	552,500	552,500		0		
Interest & Misc.	3,983	1,377	2,500	2,500		0		
Unexpended Fund Balance						0		
TOTAL STORMWATER UTILITY	511,443	537,827	555,000	555,000		0	503,300	51,700
LIBRARY FINES								
Fines	16,741	17,940	30,000	30,000		0		
Interest	62	0				0		
Unexpended Fund Balance						0		
TOTAL LIBRARY FINES	16,803	17,940	30,000	30,000		0	30,000	0
ABDN LANDMKS COM. FUND								
State & Federal Grants	1,364	2,000	4,000	4,000		0		
Interest & Book Sales	549	57				0		
Unexpended Balance			4,000	4,000				
TOTAL ABDN LANDMKS COM. FUND	1,913	2,057	8,000	8,000		0	8,000	0
T.I.F. #2 BOND FUND								
Property Taxes	284,051	279,540	275,000	265,000		(10,000)		
Interest & Bond Proceeds	6,197	6,608	6,500	6,500		0		

2017 PROPOSED REVENUE	2014	2015	2016	2017	% of	INCREASE	SCHEDULE 'B'	REVENUE
SCHEDULE "A"	ACTUAL	ACTUAL	BUDGETED	PROPOSED	Fund Tot.	(DECREASE)	Expenses	VS
Date: 07/28/16	REVENUE	REVENUE	REVENUE	REVENUE			2012 BUDGET	EXPENSES
0								
Unexpended Balance						0		
TOTAL T.I.F. #2 BOND FUND	290,248	286,148	281,500	271,500		(10,000)	271,500	0
T.I.F. #4 BOND FUND								
Property Taxes	14,956	14,300	14,100	13,400		(700)		
Interest	4	4				0		
Unexpended Balance				610		610		
TOTAL T.I.F. #4 BOND FUND	14,960	14,304	14,100	14,010		(90)	14,010	0
Central Renov BOND FUND								
Interest		72				0		
Unexpended Fund Balance						0		
Transfers-In	250,000	250,000	250,000	250,000		0		
TOTAL Central Renov. BOND FUND	250,000	250,072	250,000	250,000		0	250,000	0
T.I.F. #10 BOND FUND								
Property Taxes	46,394	95,874	97,500	127,500		30,000		
Transfers-In & Bond Proceeds	8	2				0		
TOTAL TIF #10 BOND FUND	46,402	95,876	97,500	127,500		30,000	127,500	0
Aquatics Center BOND FUND								
Interest	0	146				0		
Unexpended Fund Balance						0		
Transfers-In	570,000	570,000	570,000	570,000		0		
TOTAL Aquatics Center BOND FUND	570,000	570,146	570,000	570,000		0	570,000	0
Public Safety BOND FUND								
Interest	0	178				0		
Unexpended Fund Balance			4,000			(4,000)		
Transfers-In	732,000	736,000	736,000	736,000		0		
TOTAL Public Safety BOND FUND	732,000	736,178	740,000	736,000		(4,000)	736,000	0
T.I.F. #8 BOND FUND								
Taxes	436,426	433,565	425,000	410,000		(15,000)		
Interest	17	0				0		
TOTAL TIF #8 BOND FUND	436,443	433,565	425,000	410,000		(15,000)	410,000	0
Library Bond Fund								
Interest						0		
Unexpended Balance				313,000		313,000		
Transfers-In				410,000		410,000		
TOTAL Library Bond Fund			0	723,000		723,000	723,000	0
2010 Campground Bond Fund								
Interest	0	16				0		
Transfers-In	56,000	56,000	56,000	56,000		0		
TOTAL 2010 Campground Bond Fund	56,000	56,016	56,000	56,000		0	56,000	0
TIF #3 Bond Fund								
Property Taxes	172,769	185,306	188,000	188,000		0		
Transfers-In		16				0		
TOTAL TIF #3 Bond FUND	172,769	185,322	188,000	188,000		0	188,000	0
TIF #17 Bond Fund								
Property Taxes	234,402	260,480	250,000	260,000		10,000		
Interest		44				0		
Unexpended Balance						0		
TOTAL TIF #17 Bond Fund	234,402	260,524	250,000	260,000		10,000	260,000	0
City Hall Remodel Bond Fund								
Interest		71				0		
Unexpended Fund Balance						0		
Transfers-In	540,000	160,000	160,000	160,000		0		
Total City Hall Remodel Bond Fund	540,000	160,071	160,000	160,000		0	160,000	0
TIF #18 Bond Fund								
Property Taxes		44,742	76,000	72,600		(3,400)		
Unexpended Fund Balance						0		
Total TIF #18 Bond Fund	0	44,742	76,000	72,600		(3,400)	72,600	0
TIF #19 Bond Fund								
Property Taxes		32,784	40,000	76,000		36,000		
Unexpended Fund Balance			175,250	67,850		(107,400)		
Total TIF #19 Bond Fund	0	32,784	215,250	143,850		(71,400)	143,850	0
Old Fed Bldg Bond Fund								
Interest		67				0		
Unexpended Fund Balance			3,500			(3,500)		
Transfers-In	294,000	220,000	210,000	216,000		6,000		
Total Old Fed Bldg Bond Fund	294,000	220,067	213,500	216,000		2,500	216,000	0
TIF #20 Bond Fund								
Property Taxes		0	14,800	28,000		13,200		
Total TIF #20 Bond Fund	0	0	14,800	28,000		13,200	28,000	0
TIF #21 Bond Fund								
Property Taxes		0	20,700	26,000		5,300		
Total TIF #21 Bond Fund	0	0	20,700	26,000		5,300	26,000	0
TIF #22 Bond Fund								
Property Taxes		0	11,500	67,500		56,000		
Total TIF #22 Bond Fund	0	0	11,500	67,500		56,000	67,500	0

2017 PROPOSED REVENUE	2014	2015	2016	2017	% of	INCREASE	SCHEDULE 'B'	REVENUE
SCHEDULE "A"	ACTUAL	ACTUAL	BUDGETED	PROPOSED	Fund Tot.	(DECREASE)	Expenses	VS
Date: 07/28/16	REVENUE	REVENUE	REVENUE	REVENUE			2012 BUDGET	EXPENSES
0								
TIF #23 Bond Fund								
Property Taxes		0	28,800	13,500		(15,300)		
Total TIF #23 Bond Fund	0	0	28,800	13,500		(15,300)	13,500	0
TIF #24 Bond Fund								
Property Taxes		0	0	0		0		
Total TIF #24 Bond Fund	0	0	0	0		0	0	0
SEWER FUND								
Sewer Usage Charges	2,057,797	2,263,260	2,265,425	2,263,000		(2,425)		
Sewer Service Charges	(361,601)	(361,608)	(272,000)	(277,600)		(5,600)		
Wastewater Surcharges	1,430,662	1,440,520	1,338,800	1,366,000		27,200		
Interest & Other	10,863	70,832	31,000	412,000		381,000		
Unexpended Fund Balance			1,588,565	1,181,120		(407,445)		
TOTAL SEWER FUND	3,266,178	3,413,004	4,951,790	4,944,520		(7,270)	4,944,520	0
WATER FUND								
Water Usage Charges	2,749,843	2,928,691	3,100,000	2,945,000		(155,000)		
Water Service Charges	1,693,079	1,586,696	1,548,600	1,560,000		11,400		
SRF Loan Surcharge	108,021	108,762	108,000	109,200				
Miscellaneous & Interest	1,623	237,624	132,500	181,000		48,500		
Trans In from SST (SRF Loan Proc	165,000	180,000	180,000	180,000		0		
SRF Loan								
Unexpended Fund Balance			528,850	458,880		(69,970)		
TOTAL WATER FUND	4,974,513	5,041,773	5,597,950	5,562,580		(36,570)	5,562,580	0
Old Fed Bldg Enterprise Fund								
Lease Fees		112,538	148,800	171,600		22,800		
Misc. & Interest	247	64				0		
Unexpended Fund Balance						0		
TOTAL CAMPGRD. ENTER. FUND	247	112,602	148,800	171,600		22,800	171,600	0
CAMPGROUND ENTERPRISE FUND								
Fees & Interest	14,914	374,919	364,000	394,600		30,600		
Unexpended Fund Balance			17,895			(17,895)		
TOTAL CAMPGRD. ENTER. FUND	355,326	374,919	381,895	394,600		12,705	390,250	4,350
GOLF FUND								
Fees & Interest	11,133	409,614	410,440	415,440		5,000		
Unexpended Fund Balance			15,050	4,200		(10,850)		
Transfers-In (General)	185,252	187,728	130,000	150,000		20,000		
TOTAL GOLF FUND	588,554	597,342	555,490	569,640		14,150	569,640	0
AMBULANCE FUND								
Charges & Interest	744,383	898,667	752,000	818,000		66,000		
Transfer In - General	195,670	354,000	282,770	220,000		(62,770)		
Transfer In - SST						0		
Unexp Fund Balance/Cap Contr.				63,230		63,230		
TOTAL AMBULANCE FUND	940,053	1,252,667	1,034,770	1,101,230		66,460	1,101,230	0
Park Recreation Trust Fund								
						0	0	0
TOTAL FUND FINANCING	58,932,565	58,640,365	64,125,980	62,406,760		(1,832,720)	61,578,910	827,850
Total Financing from Revenue	51,949,363	51,156,351	53,609,125	50,970,180		(2,638,945)	Less Promotion Imbalance:	
Total Financing from Unexp. Bal.	0	0	3,272,690	3,230,695		(41,995)		0
Total Financing from Trans. In	6,849,202	7,354,014	7,114,165	8,095,885		981,720		827,850

2017 PROPOSED EXPENDITURE BUDGET SCHEDULE "B"	2017 REQUESTED BUDGET				0 ADDS (CUTS) CUTS CUTS ADDS (CUTS)				====2017 PROPOSED BUDGET====				0 PRIOR YEARS' ORIGINAL BUDGETS			
	PERSONAL SERVICES	OPER./ MAINT.	CAPITAL OUTLAY	FY2017 REQSTED	PERS. SERV. (FT)	TEMP/OT	OPER./ MAINT.	CAPITAL OUTLAY	PERSONAL SERVICES	OPER./ MAINT.	CAPITAL OUTLAY	FY2017 PROPOSED	2014 BUDGET	FY2015 BUDGET	FY2016 BUDGET	CHANGE FY2016 to 2017
STORMWATER UTILITY	240,150	203,150	60,000	503,300					240,150	203,150	60,000	503,300	516,200	546,800	543,200	(39,900) -7.3%
LIBRARY FINES		30,000	0	30,000				0	30,000	0	30,000	30,000	30,000	30,000	30,000	0 0.0%
LANDMARKS COMMISSION FUND		8,000		8,000				0	8,000	0	8,000	8,000	8,000	8,000	8,000	0 0.0%
TIF #2 BOND FUND		271,500		271,500				0	271,500	0	271,500	291,500	286,500	281,500	(10,000) -3.6%	
TIF #4 BOND FUND		14,010		14,010				0	14,010	0	14,010	14,050	14,300	14,100	(90) -0.6%	
CENTRAL RENOV BOND FUND		250,000		250,000				0	250,000	0	250,000	250,000	250,000	250,000	0 0.0%	
T.I.F. #10 BOND FUND		127,500		127,500				0	127,500	0	127,500	50,000	96,000	97,500	30,000 30.8%	
AQUATICS CENTER BOND FUND		570,000		570,000				0	570,000	0	570,000	571,000	570,000	565,000	5,000 0.9%	
PUBLIC SAFETY BOND FUND		736,000		736,000				0	736,000	0	736,000	735,000	740,000	740,000	(4,000) -0.5%	
TIF #8 BOND FUND		410,000		410,000				0	410,000	0	410,000	423,000	434,000	425,000	(15,000) -3.5%	
Library Bond Fund		723,000		723,000				0	723,000	0	723,000		0	0	723,000	
2010 Campground Bond Fund		56,000		56,000				0	56,000	0	56,000	56,000	56,000	56,000	0 0.0%	
TIF #3 Bond Fund		188,000		188,000				0	188,000	0	188,000	175,000	184,000	188,000	0 0.0%	
TIF #17 Bond Fund		260,000		260,000				0	260,000	0	260,000	226,000	261,000	250,000	10,000 4.0%	
City Hall Remodel Bond Fund		160,000		160,000				0	160,000	0	160,000	0	160,000	160,000	0 0.0%	
TIF #18 Bond Fund		72,600		72,600				0	72,600	0	72,600	0	45,000	76,000	(3,400) -4.5%	
TIF #19 Bond Fund		143,850		143,850				0	143,850	0	143,850	0	0	215,250	(71,400) -33.2%	
Old Fed Bldg Bond Fund		216,000		216,000				0	216,000	0	216,000	0	210,000	213,500	2,500 1.2%	
TIF #20 Bond Fund		28,000		28,000				0	28,000	0	28,000	0	0	14,800	13,200	
TIF #21 Bond Fund		26,000		26,000				0	26,000	0	26,000	0	0	20,700	5,300	
TIF #22 Bond Fund		67,500		67,500				0	67,500	0	67,500	0	0	11,500	56,000	
TIF #23 Bond Fund		13,500		13,500				0	13,500	0	13,500	0	0	28,800	(15,300)	
TIF #24 Bond Fund		0		0				0	0	0	0	0	0	0	0	
TIF #19 Cap. Proj. Fund		0		0				0	0	0	0	0	0	0	0	
SEWER FUND																
Sewer Utility	237,750	293,000	130,000	660,750				#	237,750	293,000	130,000	660,750	929,050	848,550	728,700	(67,950) -9.3%
Wastewater Treatment	658,950	1,464,850	600,000	2,723,800		17,000		#	658,950	1,481,850	600,000	2,740,800	1,142,800	1,381,400	2,693,200	47,600 1.8%
Debt Service		1,371,750		1,371,750				#	0	1,371,750	0	1,371,750	1,203,750	1,371,700	1,371,700	50 0.0%
Transfers-out		171,220		171,220					0	171,220	0	171,220	577,150	170,750	158,190	13,030 8.2%
TOTAL SEWER FUND	896,700	3,300,820	730,000	4,927,520	0	0	17,000	0 #	896,700	3,317,820	730,000	4,944,520	3,852,750	3,772,400	4,951,790	(7,270)
WATER FUND																
Water Utility	680,350	461,400	160,000	1,301,750				#	680,350	461,400	160,000	1,301,750	1,102,450	1,090,100	1,123,150	178,600 15.9%
Water Treatment	611,750	1,920,100	173,000	2,704,850				#	611,750	1,920,100	173,000	2,704,850	3,088,950	3,611,350	2,708,350	(3,500) -0.1%
Debt Service		1,294,750		1,294,750				#	0	1,294,750	0	1,294,750	1,227,000	1,225,620	1,338,330	(43,580) -3.3%
Transfers-out - General Fund		261,230		261,230					0	261,230	0	261,230	429,450	448,880	248,120	13,110 5.3%
TOTAL WATER FUND	1,292,100	3,937,480	333,000	5,562,580	0	0	0	0 #	1,292,100	3,937,480	333,000	5,562,580	5,847,850	6,375,950	5,597,950	144,630
GOLF ENTERPRISE FUND	199,300	316,840	53,500	569,640				#	199,300	316,840	53,500	569,640	487,040	536,550	555,490	14,150 2.5%
AMBULANCE FUND	814,350	251,880	35,000	1,101,230				#	814,350	251,880	35,000	1,101,230	969,690	1,152,260	1,034,770	66,460 6.4%
Old Fed Bldg Enterprise Fund	21,000	150,600	0	171,600				#	21,000	150,600	0	171,600	0	89,000	121,650	49,950 41.1%
CAMPGROUND ENTERPRISE FUND																
Wylie Campground	59,300	130,300	100,000	289,600				#	59,300	130,300	100,000	289,600	209,775	259,975	282,225	7,375 2.6%
Melgaard Campground	1,800	3,550	0	5,350				#	1,800	3,550	0	5,350	4,450	4,450	5,350	0 0.0%
Paddle Boats	3,300	1,250	0	4,550				#	3,300	1,250	0	4,550	3,925	3,950	4,550	0 0.0%
Wylie Water World	0	0	0	0				#	0	0	0	0	0	0	0	0
Climbing Wall	0	0	0	0				#	0	0	0	0	0	0	0	0
Transfer-out to Gen. & SST Fund		90,750		90,750				#	0	90,750	0	90,750	88,430	87,460	89,770	980 1.1%
TOTAL CAMPGRD ENTERPRISE	64,400	225,850	100,000	390,250	0	0	0	0 #	64,400	225,850	100,000	390,250	306,580	355,835	381,895	8,355
Park Recreation Trust Fund				0					0	0	0	0	0	0	0	0
TOTAL BUDGET	19,019,450	34,904,385	4,052,700	57,976,535	0	(40,000)	4,348,875	(571,500) #	18,979,450	39,253,260	3,481,200	61,713,910	58,932,777	64,786,180	64,053,780	(2,159,870)

Schedule C General	Personal Services		Increase/ (Decrease)	Percent
	FY2017	FY2016		
Contingency	0	0	0	0 in Prev. Yr.
Governing Body/Commission	90,150	90,150	0	0.00%
City Manager	214,750	203,600	11,150	5.48%
City Attorney	224,450	213,150	11,300	5.30%
Finance Office	438,750	417,150	21,600	5.18%
Human Resources	270,550	259,750	10,800	4.16%
Insurance and Bonds	0	0	0	0 in Prev. Yr.
Municipal Court	0	0	0	0 in Prev. Yr.
Telephone Services	0	0	0	0 in Prev. Yr.
Municipal Hall	10,800	10,800	0	0.00%
Computer Services	145,200	138,000	7,200	5.22%
Planning	459,600	442,250	17,350	3.92%
Engineering	404,550	384,950	19,600	5.09%
Police	3,677,400	3,362,950	314,450	9.35%
Fire	2,377,300	2,225,250	152,050	6.83%
Fire Prevention	161,850	153,750	8,100	5.27%
Building Inspection	209,050	199,000	10,050	5.05%
Streets	999,100	967,530	31,570	3.26%
Snow Removal	34,200	34,200	0	0.00%
Traffic Control	186,150	176,730	9,420	5.33%
Street Lighting	0	0	0	0 in Prev. Yr.
Solid Waste	696,050	678,000	18,050	2.66%
Recycling	0	0	0	0 in Prev. Yr.
Ride Line (Transit)	520,500	502,750	17,750	3.53%
ASD Drug Prevention Partnership	0	0	0	0 in Prev. Yr.
Worthmore	0	0	0	0 in Prev. Yr.
Senior Nutrition	0	0	0	0 in Prev. Yr.
Meals On Wheels	16,500	16,500	0	0.00%
NESD A/D Council	0	0	0	0 in Prev. Yr.
Municipal Band	6,000	6,000	0	0.00%
Library	856,200	821,800	34,400	4.19%
Aberdeen Development Corp.	0	0	0	0 in Prev. Yr.
Occupancy Tax - \$2/room BID #2	0	0	0	0 in Prev. Yr.
Aberdeen Housing Authority	0	0	0	0 in Prev. Yr.
Teen Court	0	0	0	0 in Prev. Yr.
Voice for Children and Fam (CASA)	0	0	0	0 in Prev. Yr.
Oth Health & Welf SC SERVE CCLC	0	0	0	0 in Prev. Yr.
Transfers Out:				
Landmark Commission	0	0	0	0 in Prev. Yr.
Ambulance	0	0	0	0 in Prev. Yr.
Airport Fund	0	0	0	0 in Prev. Yr.
Golf Enterprise Fund	0	0	0	0 in Prev. Yr.
Park & Recreation Fund	0	0	0	0 in Prev. Yr.
Total General Fund	11,999,100	11,304,260	694,840	6.15%
W/O Transfers Out:				
AIRPORT FUND	521,950	496,750	25,200	5.07%
PARK & RECREATION FUND				
Recreation 5100	429,600	420,950	8,650	2.05%
PRF Administration 5110	315,200	303,400	11,800	3.89%
Washington St Gym 5112	11,350	11,350	0	0.00%
ARCC 5122 (includes Central)	461,750	447,050	14,700	3.29%
Aquatics Center 5123	214,350	214,350	0	0.00%
Wylie Park 5133	264,050	263,650	400	0.15%
Mosquito Abatement 5135	47,950	47,950	0	0.00%
Senior Center 5140	133,100	94,850	38,250	40.33%
Parks 5200	683,500	672,350	11,150	1.66%
Forestry 5240	270,900	259,150	11,750	4.53%
Cemetery 5800	138,650	149,650	(11,000)	-7.35%
Debt Service	0	0	0	0 in Prev. Yr.
Overall Line	(40,000)	0	(40,000)	0 in Prev. Yr.
Total Park and Rec Fund	2,930,400	2,884,700	45,700	1.58%
Total Park and Rec Fund less Aq & Mo:	2,668,100	2,622,400	45,700	1.74%
STORMWATER UTILITY	240,150	236,300	3,850	1.63%
Tax supported w/o transfers	15,451,450	14,685,710	765,740	5.21%

Schedule C General	Operations & Maint.		Increase/ (Decrease)	Percent
	FY2017	FY2016		
Contingency	300,000	300,000	0	0.00%
Governing Body/Commission	42,100	57,450	(15,350)	-26.72%
City Manager	17,150	17,600	(450)	-2.56%
City Attorney	36,950	25,900	11,050	42.66%
Finance Office	145,800	145,650	150	0.10%
Human Resources	63,550	59,100	4,450	7.53%
Insurance and Bonds	2,000	2,000	0	0.00%
Municipal Court	0	0	0	0 in Prev. Yr.
Telephone Services	64,000	78,000	(14,000)	-17.95%
Municipal Hall	112,400	112,050	350	0.31%
Computer Services	267,900	267,850	50	0.02%
Planning	179,450	178,050	1,400	0.79%
Engineering	99,700	115,400	(15,700)	-13.60%
Police	783,200	761,800	21,400	2.81%
Fire	276,200	263,700	12,500	4.74%
Fire Prevention	20,600	19,550	1,050	5.37%
Building Inspection	23,950	22,950	1,000	4.36%
Streets	367,250	370,000	(2,750)	-0.74%
Snow Removal	586,700	590,900	(4,200)	-0.71%
Traffic Control	167,850	161,950	5,900	3.64%
Street Lighting	225,000	225,000	0	0.00%
Solid Waste	363,550	360,300	3,250	0.90%
Recycling	190,000	190,000	0	0.00%
Ride Line (Transit)	175,550	183,400	(7,850)	-4.28%
ASD Drug Prevention Partnership	15,000	15,000	0	0.00%
Worthmore	30,000	30,000	0	0.00%
Senior Nutrition	10,000	10,000	0	0.00%
Meals On Wheels	56,075	56,075	0	0.00%
NESD A/D Council	18,950	18,950	0	0.00%
Municipal Band	22,165	22,065	100	0.45%
Library	250,050	243,350	6,700	2.75%
Aberdeen Development Corp.	170,000	170,000	0	0.00%
Occupancy Tax - \$2/room BID #2	352,800	352,800	0	0.00%
Aberdeen Housing Authority	0	0	0	0 in Prev. Yr.
Teen Court	4,350	4,025	325	8.07%
Voice for Children and Fam (CASA)	0	0	0	0 in Prev. Yr.
Oth Health & Welf SC SERVE CCLC	5,200	10,200	(5,000)	-49.02%
Transfers Out:				
Landmark Commission	0	0	0	0 in Prev. Yr.
Ambulance	220,000	282,770	(62,770)	-22.20%
Airport Fund	555,000	643,400	(88,400)	-13.74%
Golf Enterprise Fund	150,000	130,000	20,000	15.38%
Park & Recreation Fund	3,783,275	3,684,525	98,750	2.68%
Total General Fund	10,153,715	10,181,760	(28,045)	-0.28%
W/O Transfers Out:	5,445,440	5,441,065	4,375	0.08%
AIRPORT FUND	427,250	411,800	15,450	3.75%
PARK & RECREATION FUND				
Recreation 5100	44,130	44,330	(200)	-0.45%
PRF Administration 5110	30,750	29,550	1,200	4.06%
Washington St Gym 5112	29,585	27,485	2,100	7.64%
ARCC 5122 (includes Central)	258,900	238,000	20,900	8.78%
Aquatics Center 5123	193,300	169,000	24,300	14.38%
Wylie Park 5133	223,950	220,200	3,750	1.70%
Mosquito Abatement 5135	186,325	186,325	0	0.00%
Senior Center 5140	42,850	40,450	2,400	5.93%
Parks 5200	249,325	245,475	3,850	1.57%
Forestry 5240	156,650	140,200	16,450	11.73%
Cemetery 5800	38,650	38,400	250	0.65%
Debt Service	0	0	0	0 in Prev. Yr.
Overall Line	(30,000)	0	(30,000)	0 in Prev. Yr.
Total Park and Rec Fund	1,424,415	1,379,415	45,000	3.26%
Total Park and Rec Fund less Aq & Mo:	1,044,790	1,024,090	20,700	2.02%
STORMWATER UTILITY	203,150	240,500	(37,350)	-15.53%
Tax supported w/o transfers	7,297,105	7,232,280	64,825	0.90%

Schedule C General	Capital Outlay		Increase/ (Decrease)	Percent
	FY2017	FY2016		
Contingency	0	0	0	0 in Prev. Yr.
Governing Body/Commission	0	0	0	0 in Prev. Yr.
City Manager	0	0	0	0 in Prev. Yr.
City Attorney	0	0	0	0 in Prev. Yr.
Finance Office	0	0	0	0 in Prev. Yr.
Human Resources	0	0	0	0 in Prev. Yr.
Insurance and Bonds	0	0	0	0 in Prev. Yr.
Municipal Court	0	0	0	0 in Prev. Yr.
Telephone Services	0	0	0	0 in Prev. Yr.
Municipal Hall	0	0	0	0 in Prev. Yr.
Computer Services	60,000	60,000	0	0.00%
Planning	0	0	0	0 in Prev. Yr.
Engineering	0	50,000	(50,000)	-100.00%
Police	7,500	80,500	(73,000)	-90.68%
Fire	0	0	0	0 in Prev. Yr.
Fire Prevention	0	0	0	0 in Prev. Yr.
Building Inspection	0	0	0	0 in Prev. Yr.
Streets	362,000	320,000	42,000	13.13%
Snow Removal	0	140,000	(140,000)	-100.00%
Traffic Control	95,000	40,000	55,000	137.50%
Street Lighting	0	0	0	0 in Prev. Yr.
Solid Waste	140,000	140,000	0	0.00%
Recycling	0	0	0	0 in Prev. Yr.
Ride Line (Transit)	52,000	50,000	2,000	4.00%
ASD Drug Prevention Partnership	0	0	0	0 in Prev. Yr.
Worthmore	0	0	0	0 in Prev. Yr.
Senior Nutrition	0	0	0	0 in Prev. Yr.
Meals On Wheels	0	0	0	0 in Prev. Yr.
NESD A/D Council	0	0	0	0 in Prev. Yr.
Municipal Band	0	0	0	0 in Prev. Yr.
Library	100,000	109,000	(9,000)	-8.26%
Aberdeen Development Corp.	0	0	0	0 in Prev. Yr.
Occupancy Tax - \$2/room BID #2	0	0	0	0 in Prev. Yr.
Aberdeen Housing Authority	0	0	0	0 in Prev. Yr.
Teen Court	0	0	0	0 in Prev. Yr.
Voice for Children and Fam (CASA)	0	0	0	0 in Prev. Yr.
Oth Health & Welf SC SERVE CCLC	0	0	0	0 in Prev. Yr.
Transfers Out:				
Landmark Commission	0	0	0	0 in Prev. Yr.
Ambulance	0	0	0	0 in Prev. Yr.
Airport Fund	0	0	0	0 in Prev. Yr.
Golf Enterprise Fund	0	0	0	0 in Prev. Yr.
Park & Recreation Fund	0	0	0	0 in Prev. Yr.
Total General Fund	816,500	989,500	(173,000)	-17.48%
W/O Transfers Out:				
AIRPORT FUND	33,000	64,000	(31,000)	-48.44%
PARK & RECREATION FUND				
Recreation 5100	20,000	10,000	10,000	100.00%
PRF Administration 5110	24,000	0	24,000	0 in Prev. Yr.
Washington St Gym 5112	0	0	0	0 in Prev. Yr.
ARCC 5122 (includes Central)	176,000	102,500	73,500	71.71%
Aquatics Center 5123	10,000	0	10,000	0 in Prev. Yr.
Wylie Park 5133	91,000	60,500	30,500	50.41%
Mosquito Abatement 5135	30,000	10,000	20,000	200.00%
Senior Center 5140	0	0	0	0 in Prev. Yr.
Parks 5200	106,500	84,000	22,500	26.79%
Forestry 5240	68,500	133,000	(64,500)	-48.50%
Cemetery 5800	27,700	200	27,500	13750.00%
Debt Service	0	0	0	0 in Prev. Yr.
Overall Line	(233,500)	0	(233,500)	0 in Prev. Yr.
Total Park and Rec Fund	320,200	400,200	(80,000)	-19.99%
Total Park and Rec Fund less Aq & Mo:	280,200	390,200	(110,000)	-28.19%
STORMWATER UTILITY	60,000	70,000	(10,000)	-14.29%
Tax supported w/o transfers	1,169,700	1,453,700	(284,000)	-19.54%

Schedule C General	Total		Increase/ (Decrease)	Percent
	FY2017	FY2016		
Contingency	300,000	300,000	0	0.00%
Governing Body/Commission	132,250	147,600	(15,350)	-10.40%
City Manager	231,900	221,200	10,700	4.84%
City Attorney	261,400	239,050	22,350	9.35%
Finance Office	584,550	562,800	21,750	3.86%
Human Resources	334,100	318,850	15,250	4.78%
Insurance and Bonds	2,000	2,000	0	0.00%
Municipal Court	0	0	0	0 in Prev. Yr.
Telephone Services	64,000	78,000	(14,000)	-17.95%
Municipal Hall	123,200	122,850	350	0.28%
Computer Services	473,100	465,850	7,250	1.56%
Planning	639,050	620,300	18,750	3.02%
Engineering	504,250	550,350	(46,100)	-8.38%
Police	4,468,100	4,205,250	262,850	6.25%
Fire	2,653,500	2,488,950	164,550	6.61%
Fire Prevention	182,450	173,300	9,150	5.28%
Building Inspection	233,000	221,950	11,050	4.98%
Streets	1,728,350	1,657,530	70,820	4.27%
Snow Removal	620,900	765,100	(144,200)	-18.85%
Traffic Control	449,000	378,680	70,320	18.57%
Street Lighting	225,000	225,000	0	0.00%
Solid Waste	1,199,600	1,178,300	21,300	1.81%
Recycling	190,000	190,000	0	0.00%
Ride Line (Transit)	748,050	736,150	11,900	1.62%
ASD Drug Prevention Partnership	15,000	15,000	0	0.00%
Worthmore	30,000	30,000	0	0.00%
Senior Nutrition	10,000	10,000	0	0.00%
Meals On Wheels	72,575	72,575	0	0.00%
NESD A/D Council	18,950	18,950	0	0.00%
Municipal Band	28,165	28,065	100	0.36%
Library	1,206,250	1,174,150	32,100	2.73%
Aberdeen Development Corp.	170,000	170,000	0	0.00%
Occupancy Tax - \$2/room BID #2	352,800	352,800	0	0.00%
Aberdeen Housing Authority	0	0	0	0 in Prev. Yr.
Teen Court	4,350	4,025	325	8.07%
Voice for Children and Fam (CASA)	0	0	0	0 in Prev. Yr.
Oth Health & Welf SC SERVE CCLC	5,200	10,200	(5,000)	-49.02%
Transfers Out:	0	0	0	
Landmark Commission	0	0	0	0 in Prev. Yr.
Ambulance	220,000	282,770	(62,770)	-22.20%
Airport Fund	555,000	643,400	(88,400)	-13.74%
Golf Enterprise Fund	150,000	130,000	20,000	15.38%
Park & Recreation Fund	3,783,275	3,684,525	98,750	2.68%
Total General Fund	22,969,315	22,475,520	493,795	2.20%
W/O Transfers Out:	18,261,040	17,734,825	526,215	2.97%
AIRPORT FUND	982,200	972,550	9,650	0.99%
PARK & RECREATION FUND				
Recreation 5100	493,730	475,280	18,450	3.88%
PRF Administration 5110	369,950	332,950	37,000	11.11%
Washington St Gym 5112	40,935	38,835	2,100	5.41%
ARCC 5122 (includes Central)	896,650	787,550	109,100	13.85%
Aquatics Center 5123	417,650	383,350	34,300	8.95%
Wylie Park 5133	579,000	544,350	34,650	6.37%
Mosquito Abatement 5135	264,275	244,275	20,000	8.19%
Senior Center 5140	175,950	135,300	40,650	30.04%
Parks 5200	1,039,325	1,001,825	37,500	3.74%
Forestry 5240	496,050	532,350	(36,300)	-6.82%
Cemetery 5800	205,000	188,250	16,750	8.90%
Debt Service	0	0	0	0 in Prev. Yr.
Overall Line	(303,500)	0	(303,500)	0 in Prev. Yr.
Total Park and Rec Fund	4,675,015	4,664,315	10,700	0.23%
Total Park and Rec Fund less Aq & Mo:	3,993,090	4,036,690	(43,600)	-1.08%
STORMWATER UTILITY	503,300	546,800	(43,500)	-7.96%
Tax supported w/o transfers	23,918,255	23,371,690	546,565	2.34%

2017 CAPITAL OUTLAY BUDGET

Schedule E

FUND & DEPT.	DESCRIPTION	Furniture & Minor Equip.	Auto & Major Equip.	Capital Improvements	Other Capital Outlay	TOTAL 2017 CAPITAL OUTLAY	Qualifies to be Moved to Sales Tax	CUTS	FINAL 2017 CAPITAL OUTLAY
GENERAL FUND									
Finance Office						\$0			\$0
Human Resources						\$0			\$0
Municipal Court						\$0			\$0
Municipal Hall						\$0			\$0
Computer	Upgrades and licenses for software				\$30,000	\$30,000			\$30,000
	Hardware replacements and upgrades				\$30,000	\$30,000			\$30,000
Planning						\$0			\$0
Engineering						\$0			\$0
						\$0			\$0
Police	Custom built forensic workstation	\$7,500				\$7,500			\$7,500
	Purchase two Tahoes					\$0			\$0
Fire						\$0			\$0
Fire Prevention						\$0			\$0
Building Insp.						\$0			\$0
Street	Replace 2006 tandem		\$120,000			\$120,000		(\$120,000)	\$0
	Replace 2010 Street Sweeper		\$192,000			\$192,000			\$192,000
	Replace 2004 front end loader		\$130,000			\$130,000			\$130,000
	Replace 2002 skid steer		\$40,000			\$40,000			\$40,000
	Tilt bed trailer		\$8,000			\$8,000		(\$8,000)	\$0
Snow Removal						\$0			\$0
Traffic Control	Grinder/Vac		\$90,000			\$90,000			\$90,000
	Replace 2007 pickup		\$30,000			\$30,000		(\$30,000)	\$0
	Building repairs - furnace and AC				\$5,000	\$5,000			\$5,000
Solid Waste	Replace 2006 refuse truck		\$140,000			\$140,000			\$140,000
						\$0			\$0
Transit (Rideli	Replace two buses (20% share) & one pickup		\$52,000			\$52,000			\$52,000
Library	Books, Periodicals				\$88,000	\$88,000			\$88,000
	Phone system in new library	\$30,000				\$30,000		(\$30,000)	\$0
	Microfilm system	\$12,000				\$12,000			\$12,000
TOTAL GENERAL FUND		\$49,500	\$802,000	\$0	\$153,000	\$1,004,500	\$0	(\$188,000)	\$816,500
PARK AND RECREATION FUND									
Debt Service						\$0			\$0
Recreation	New façade at YAPA			\$10,000		\$10,000			\$10,000
	Disk golf at new nature area			\$10,000		\$10,000			\$10,000
P&R Admin	Replace 2006 Impala		\$24,000			\$24,000			\$24,000
Washington St. Gym						\$0			\$0
ARCC	Building Security Improvements				\$10,000	\$10,000			\$10,000
	Civic Theater carpet, painting and ADA areas				\$30,000	\$30,000			\$30,000
	Library upgrade architectural services				\$20,000	\$20,000			\$20,000
	Auto scrubber	\$18,000				\$18,000			\$18,000
	Theater lighting equipment	\$50,000				\$50,000			\$50,000
	Portable display walls	\$5,000				\$5,000			\$5,000
	Tables and chairs	\$10,000				\$10,000			\$10,000
	Architectural services for kitchen classroom	\$5,000				\$5,000			\$5,000
	Showmobile stage repairs and upgrades	\$28,000				\$28,000			\$28,000
Aquatics Ctr	Replace floatable play features	\$10,000				\$10,000			\$10,000
Senior Center						\$0			\$0
Wylie Park	Permanent siding on aquatics buildings			\$10,500		\$10,500			\$10,500
	Replace skid steer		\$47,000			\$47,000			\$47,000
	Replace 1997 rotary mower		\$12,500			\$12,500			\$12,500
	Replace utility cart		\$21,000			\$21,000			\$21,000
Mosquito Aba	Replace MQ driveway				\$20,000	\$20,000			\$20,000
	Replace 2004 ULV sprayer		\$10,000			\$10,000			\$10,000
Forestry	Replace 1998 1/2 ton w/ 3/4 ton		\$28,500			\$28,500			\$28,500
	Play structure at Kuhnhert Arboretum			\$40,000		\$40,000			\$40,000
Parks	Replace siding at Fossum Field buildings			\$10,000		\$10,000			\$10,000
	RE-surface tennis courts			\$14,000		\$14,000			\$14,000
	Ballfield grooming vehicle		\$15,000			\$15,000			\$15,000
	Replace 2000 pickup		\$27,500			\$27,500			\$27,500
	Utility trackhoe		\$30,000			\$30,000			\$30,000
	Utility vehicle		\$10,000			\$10,000			\$10,000
Cemetery	Land				\$200	\$200			\$200
	3/4 ton pickup		\$27,500			\$27,500			\$27,500
	Total Cuts					\$0		(\$233,500)	(\$233,500)
TOTAL PARK/RECREATION FUND		\$126,000	\$253,000	\$94,500	\$80,200	\$553,700	\$0	(\$233,500)	\$320,200
CEMETERY IMPROVEMENT FUND									
						\$0			\$0
TOTAL CEMETERY IMPROVEMENT FUND		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AIRPORT FUND	New sprayer	\$16,500				\$16,500			\$16,500
	New pressure washer	\$16,500				\$16,500			\$16,500

2017 CAPITAL OUTLAY BUDGET

Schedule E

FUND & DEPT.	DESCRIPTION	Furniture & Minor Equip.	Auto & Major Equip.	Capital Improvements	Other Capital Outlay	TOTAL 2017 CAPITAL OUTLAY	Qualifies to be Moved to Sales Tax	CUTS	FINAL 2017 CAPITAL OUTLAY
	Hanger for Air Kraft Flying			\$150,000		\$150,000	(\$150,000)		\$0
	Entitlement project								
	Federal & State share (94%)			\$950,000		\$950,000			\$950,000
	City share (6%)			\$50,000		\$50,000			\$50,000
TOTAL AIRPORT FUND		\$33,000	\$0	\$1,150,000	\$0	\$1,183,000	(\$150,000)	\$0	\$1,033,000
GRAND TOTAL TAX SUPPORTED FUNDS		\$208,500	\$1,055,000	\$1,244,500	\$233,200	\$2,741,200	(\$150,000)	(\$421,500)	\$2,169,700
STORMWATER FUND									
	Replace utility pickup		\$30,000			\$30,000			\$30,000
	Replace Toro mower		\$30,000			\$30,000			\$30,000
TOTAL STORMWATER FUND		\$0	\$60,000	\$0	\$0	\$60,000	\$0	\$0	\$60,000
ENTERPRISE FUNDS:									
WATER FUND									
Utilities	Replace 2 pickups & upgrade 6MG pump		\$160,000			\$160,000			\$160,000
Water Plant						\$0			\$0
	Mule/gator and Dixie chopper replacements		\$18,000			\$18,000			\$18,000
	Dam & stormwater outfall repairs			\$130,000		\$130,000			\$130,000
	Test wells				\$25,000	\$25,000			\$25,000
TOTAL WATER FUND		\$0	\$178,000	\$130,000	\$25,000	\$333,000	\$0	\$0	\$333,000
SEWER FUND									
Utilities	Replace pickup		\$30,000			\$30,000			\$30,000
	Replace lift station		\$100,000			\$100,000			\$100,000
	Wastewater P New DCS Integration system			\$600,000		\$600,000			\$600,000
TOTAL SEWER FUND		\$0	\$130,000	\$600,000	\$0	\$730,000	\$0	\$0	\$730,000
CAMPGROUND/PADDLEBOAT ENTERPRISE FUND									
	Campground expansion (one or two cabins)			\$100,000		\$100,000			\$100,000
TOTAL CAMPGROUND/PADDLEBOAT ENTERPRISE FUND		\$0	\$0	\$100,000	\$0	\$100,000	\$0	\$0	\$100,000
GOLF FUND									
	Greens roller and Triflex mower		\$53,500			\$53,500			\$53,500
TOTAL GOLF FUND		\$0	\$53,500	\$0	\$0	\$53,500	\$0	\$0	\$53,500
AMBULANCE FUND									
	Power cot and power load		\$35,000			\$35,000			\$35,000
TOTAL AMBULANCE FUND		\$0	\$35,000	\$0	\$0	\$35,000	\$0	\$0	\$35,000
GRAND TOTAL		\$208,500	\$1,511,500	\$2,074,500	\$258,200	\$4,052,700	(\$150,000)	(\$421,500)	\$3,481,200

**SPECIAL SALES TAX FUND
2017 CAPITAL IMPROVEMENTS**

Schedule F

Needed to Balance: **\$ -**

	PROPOSED ADDS/(CUTS)		ADOPTED	
PUBLIC SAFETY				
"911" Payments to meet deficit at Brown County	\$ 375,000		\$ 375,000	0219-42000-43962
General Government				
Building and Structures	75,000		75,000	0219-41160-45200
City Hall Bond Payment (Transfer to Debt Serv. F	160,000		160,000	0219-51100-45950
Old Fed Bond Payment (Transfer to Debt Serv. F	216,000		216,000	0219-51100-45950
	<u>\$ 451,000</u>	<u>\$ -</u>	<u>\$ 451,000</u>	
AIRPORT				
Runway shift project and hanger move (transfer to Airport Fund)	\$ 200,000		\$ 200,000	0219-51100-45950
			0	
	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ 200,000</u>	
POLICE				
Police Dept. Computer Lab	\$ 75,000		\$ 75,000	
	<u>\$ 75,000</u>	<u>\$ -</u>	<u>\$ 75,000</u>	
FIRE DEPARTMENT				
New Ambulance in 2015 (Transfer to Amb Fund)	\$ -		\$ -	0219-51100-45950
New FP2 P/U in 2015 (Transfer to Gen Fund)	0		0	0219-51100-45950
Replace Aerial Fire Pumper in 2018 (Trans. To Ge	200,000		200,000	0219-42000-43959
	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ 200,000</u>	
PARK AND RECREATION FUND				
Capital Improvements (See List in PRF Budget)	\$ 394,000		\$ 394,000	0219-45000-43968
Mosquito Abatement Chemicals (Transfer Out)	\$ 130,000		\$ 130,000	0219-51100-45950
Aquatics Center Bond Payment (Transfer Out)	\$ 570,000		\$ 570,000	0219-51100-45950
ARCC Rehab Bond Payment (Transfer Out)	250,000		250,000	0219-51100-45950
Wylie Campground Expan Bond Payment (Transl	56,000		56,000	0219-51100-45950
	<u>\$ 1,400,000</u>	<u>\$ -</u>	<u>\$ 1,400,000</u>	
STREET				
Maintenance Program	\$ 1,000,000		\$ 1,000,000	0219-43110-43313
City Wide Curb & Gutter	593,000		593,000	0219-43110-43311
Major Arterial Rehabilitation (8th Ave NW)	1,200,000		1,200,000	0219-43110-43316
Minor Arterial Rehabilitation (Ongoing)	550,000		550,000	0219-43110-43317
Concrete Street Rehab	150,000		150,000	0219-43110-43312
3rd Ave bridge reconstruction	1,400,000		1,400,000	0219-43110-43320
Kline St. upgrades	200,000		200,000	0219-43110-43320
Accessibility Improvements	200,000		200,000	0219-43110-43318
	<u>\$ 5,293,000</u>	<u>\$ -</u>	<u>\$ 5,293,000</u>	
UTILITY - STORM SEWER				
Stormwater Projects	\$ 1,475,000		\$ 1,475,000	0219-43190-43345
	<u>\$ 1,475,000</u>	<u>\$ -</u>	<u>\$ 1,475,000</u>	
LIBRARY				
Library Bond Payment (Trans. Out to Debt Serv.)	\$ 410,000		\$ 410,000	0219-51100-45950

TRAFFIC CONTROL				
System Upgrades	\$ 250,000		\$ 250,000	0219-43130-43333
	<u>\$ 250,000</u>	\$ -	<u>\$ 250,000</u>	

UTILITY - SANITARY SEWER				
Improvements	\$ 350,000		\$ 350,000	0219-43290-43364
	<u>\$ 350,000</u>	\$ -	<u>\$ 350,000</u>	

UTILITY - WATER				
Water Main Replacement			\$ -	0219-43390-4335
AMR Debt Service (Transfer Out)	180,000		180,000	0219-51100-45950
	<u>\$ 180,000</u>	\$ -	<u>\$ 180,000</u>	

UNDESIGNATED PROJECTS	\$ -		\$ -	0219-41160-45200
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CAPITAL IMPROVEMENTS				
Special Assessments	\$ 166,000		\$ 166,000	
Local Share for grant projects	50,000		50,000	0219-46000-43972
Public Safety Bond (Transfer Out)	736,000		736,000	0219-51100-45950
	<u>\$ 952,000</u>	\$ -	<u>\$ 952,000</u>	

GRAND TOTAL	<u>\$ 11,611,000</u>	\$ -	<u>\$ 11,611,000</u>	
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SOURCE OF FUNDS:

Sales Tax Collections	\$ 8,750,000
Federal/State Grants	1,800,000
Special Assessments	
Interest	0
Transfer In	236,000
Unexpended Balance	825,000
TOTAL FUNDS AVAILABLE	<u>\$ 11,611,000</u>
BALANCE	\$ -