City Council Regular Meeting Agenda
City Council Chambers
November 3, 2014

Page

1. 5:30 p.m. Call the Meeting to Order at City Hall (Mayor)

2. Persons with Unscheduled Business to Come Before the City Council (Mayor)

3. Review the Consent Agenda: (Mayor)

   a. Minutes:

2-3 ▪ 10.20.14 City Council Meeting

   b. Applications:

   ▪ Vacancies on Boards & Commissions:
   - Park Board – 2
   - Benson Area Tourism Board – 4
   - Cemetery Board - 1
   - Airport Commission – 2

   c. Correspondence:

   d. Overnight Travel: None

4. Conference Call: Director of Public Affairs, Upper Midwest, BNSF: Amy McBeth

4-9 5. Consider a 1st Reading: An Ordinance to Amend Title IX: General Regulations: Benson City Code of 2003: (Assistant City Attorney)

10-14 6. Consider 1st Reading: An Ordinance Granting the Benson Municipal Utilities a Franchise: (Assistant City Attorney)

15-25 7. Consider Five-Year Capital Improvement Plan for Financing Purposes Under Chapter 457.35 Minnesota Statutes: (City Manager, Finance Director)

26-37 8. Benson Golf Course Capital Improvement Plan: (Board Chairman)

38-39 9. Benson School Capital Improvement: (School Superintendent)

40 10. Cemetery Board Expansion Recommendation: (Public Works Director)

41 11. Swift County-Benson Hospital Board Emergency Landing Pad Recommendation: (City Manager)

42-60 12. Budget Report: (Finance Director)

13. Adjourn: Mayor

DRAFT

MINUTES - BENSON CITY COUNCIL - REGULAR MEETING
OCTOBER 20, 2014

The meeting was called to order at 5:30 p.m. by the Mayor. Members present: Paul Kittelson, Jack Evenson, Stephanie Heinzig & Sue Fitz. Members Absent: Mike Fugleberg. Also present: City Manager Rob Wolfington, Director of Finance Glen Pederson, Director of Public Works Dan Gens and Anita Flodstrom.

It was moved by Evenson, seconded by Heinzig and carried unanimously to approve the following minutes:

- October 6, 2014 City Council Meeting

Wolfington said the Fire Department applied for two FEMA grants this year. They were denied the first grant for a new fire truck. They received another letter stating they were denied the second grant as well for turn out gear. FEMA has opened another round of grants for next year. The Fire Department will again apply for a chance at these grants.

Wolfington talked about bringing the blight ordinance back to the Council at the November 3 meeting for a first reading of the existing ordinance. He suggested having a public hearing at a future Council meeting to take comments on the ordinance. These comments could then be taken into consideration at a second reading. It was moved by Fitz, seconded by Evenson and carried unanimously to have the first reading at the November 3, 2014 meeting, and a public hearing at the November 17, 2014 Council meeting beginning at 6 p.m.

Next Wolfington presented an article from the League of Minnesota Cities regarding utility franchise fees for street and infrastructure repairs. He said he and Pederson have reviewed a draft of this ordinance, and are making some changes to it and will bring it to the November 3 meeting. Gens made a spreadsheet of projected revenues generated from different fee amounts. There was discussion on different rates for residential, commercial and industrial accounts. If the ordinance is structured like the cable tv franchise ordinance, there is a 10 year limit on the franchise ordinance and then a review of the ordinance which is renewable.

Next Wolfington said Swift County-Benson Hospital has been trying for years to find a close location for a helipad for their critically ill patients that need to be transported by a medical helicopter to a specialized facility. Wolfington met with hospital administrator Frank Lawatsch, Life Link representatives, Chief of Police and the Ambulance Director. Of the three possible sites for a helipad, the location at Tatge Avenue and 20th Street South is the preferred site. Wolfington said there will need to be site prep and trees will need to be removed. There was discussion on options, rules and ordinance requirements. Wolfington stated he has contacted Klemenhagen to help with engineering. He is looking at cost sharing with the County.

It was moved by Fitz, seconded by Evenson and carried unanimously to approve a Small Cities grant payment in the amount of $4,931.00

Wolfington presented two options for the Cemetery expansion project. Option1offers expansion of 1,134 new grave lots. Option 2 offers 1,000 new lots. The Cemetery board will meet this Friday and offer a recommendation. The Park board reviewed the two options today at their meeting.

It was moved by Evenson, seconded by Heinzig and carried unanimously to approve bills and warrants in the amount of $368,256.34.

Wolfington began discussion on bonding for sewer and water work done this past summer, and future expansion of the street department garage. The sewer and water amount he would like to bond for is $440,000, and the street department expansion amount would be $450,000. If we bond now, interest rates are low and projected at a rate of 2.6%. The street building would be amortized over ten years, and the sewer and water portion would be amortized over 15 years. The plan would be to have all the documents ready for the November 3, 2014 Council meeting, and a public hearing for November 17, 2014. After discussion, it was the consensus of the Council to schedule a public hearing for November 17, 2014 and bring all the information on this bond to the November 3, 2014 meeting.

Wolfington handed out master plans to the Council for the Overhead to Underground project.

Wolfington said there is room for one more Councilmember to go to the MRES area meeting this Wednesday.

There being no other business, a motion was made by Evenson, seconded by Fitz and carried unanimously to adjourn the meeting at 6:03 p.m.

_____
Mayor

_____
City Clerk

AN ORDINANCE TO AMEND TITLE IX: GENERAL REGULATIONS; BENSON CITY CODE OF 2003

The City of Benson does ordain:

Title XI is amended to add the following chapter:

CHAPTER 98: STRUCTURES IN DISREPAIR

Section

98.01 Findings
98.02 Requirements for Structures
98.03 Nuisance Declared
98.04 Abatement
98.05 Citation
98.06 Notice

§ 98.01 FINDINGS

The City Council finds that there exist in the City structures used for human habitation which are now or may become in the future substandard with respect to structure, equipment or maintenance, and such conditions, together with inadequate provisions for light and air, insufficient protection against fire hazards, lack of proper heating, unsanitary conditions and overcrowding, constitute a danger to public health, safety and welfare of its citizens. Additionally, such conditions, factors or characteristics adversely affect public health and safety and lead to the extension and aggravation of urban blight. It is in the best interest of the public health, safety and welfare of the people of the City to establish and enforce minimum standards for such structures.

§ 98.02 REQUIREMENTS FOR STRUCTURES

(A) *Maintenance.* All structures which are intended to be occupied or let to another for occupancy, and all dwellings or apartments existing for the purpose of living therein, whether occupied or vacant, must comply with the requirements of this section.

(B) *Foundations, Exterior Walls and Surfaces, Roofs.* Every foundation, chimney, exterior wall and surface, and roof shall be weathertight, watertight, rodent-proof and insect proof, and shall be kept in a workmanlike state of maintenance and repair.

(1) The foundation elements shall support the building at all points.

(2) Every exterior wall shall be free of holes, breaks, loose or rotten boards or timbers, and any other condition which might admit rodents, rain or dampness to the interior portions of the walls or to the interior space of the dwelling.

(3) The roof shall be tight and have no defects which admit rain or other forms of moisture. Roof drainage shall be such that it prevents rainwater from causing dampness in the walls.

(4) All exterior surfaces shall be of a material manufactured and processed specifically for use in a weather-exposed location, including roofing, exterior painted wood, masonry, exposed redwood and other naturally suitable materials. Exterior walls shall be maintained and kept free from dilapidation, including those conditions caused by extensive cracks, tears or breaks and by extensively deteriorated plaster, stucco, brick, wood or other materials or combinations of materials.

(5) The exposed surface of exterior walls on a building above ground level shall be maintained in good repair so as to provide both sufficient covering and sufficient protection of the surface underneath against its deterioration. Without limiting the generality of this section, an exposed surface of a building shall be deemed not to be in a workmanlike state of maintenance and not to be in good repair if either or both of the following conditions exist:

(a) The painted surface area is blistered, cracked, flaked, scaled or chalked away, and such condition(s) extends over more than twenty-five percent (25%) of the surface area of any plane or wall or other area, including window trim, cornice members, porch railings and other such areas;

(b) More than ten percent (10%) of the pointing of any masonry chimney or more than twenty-five percent (25%) of the pointing of any masonry wall is loose, has fallen out, or otherwise does not exist.

(6) Any exterior surface or plane required to be repaired under the provisions of this section shall be repaired in its entirety to make it weathertight, watertight, and rodent-proof.

(C) *Interior Walls, Floors and Ceilings*. Every interior partition wall, floor and ceiling shall be capable of affording privacy, and shall be kept in a workmanlike state of repair and maintained so as to permit them to be kept in a clean and sanitary condition.

(1) The interior walls and ceiling must be free of loose plaster and other structural material, the collapse of which may constitute an accident hazard.

(2) Plaster, paint and other surface materials must be of such character as to be easily cleanable, smooth, clean and tight.

(3) The floors must be free of holes and wide cracks which may admit rodents or which constitute a possible accident hazard.

(4) The floor must be free of loose, warped, protruding and rotting floor boards.

(5) Every habitable room, closet, bath or toilet room, and connecting corridor, shall have walls and ceilings of tight and sound construction covering all studs, and floor and ceiling joists. All protruding piping and duct work in such rooms, closets and corridors, which would be hazardous to persons using such areas shall be enclosed with suitable and durable building material.

(D) *Windows, Exterior Doors, Basement Hatchways*. Every window, exterior door and basement hatchway shall be weather-tight and rodent-proof and shall be kept in working condition and in a workmanlike state of maintenance and repair.

(1) Every window shall be fully supplied with window panes which are without open cracks or holes.

(2) Every window sash shall be in good condition and fit tight within its frame.

(3) Every window other than a fixed window shall be capable of being easily opened and shall be held in an open position by window hardware.

(4) Every exterior door, door hinge and door latch shall be in good condition.

(5) Every exterior door when closed shall fit in a workmanlike condition within its frame.

(6) Every window, door and frame shall be constructed and maintained in such relation to the adjacent wall construction as completely to exclude rain and substantially to exclude wind from entering the structure.

(7) Every basement hatchway shall be so constructed and maintained as to prevent the entrance of rodents, rain and surface drainage water into the dwelling.

(8) Every door available as an exit shall be capable of being opened from the inside, easily and without the use of a key.

(9) Every entrance door to an apartment or rooming unit within a dwelling shall be equipped with a suitable lock in good working condition to provide security for the occupants.

(E) *Stairways, Exterior Porches and Decks, Landings, and Floor Levels.* Every inside and outside stairway, every exterior porch and deck, landing and floor level and every appurtenance attached thereto shall be so constructed as to be safe to use and capable of supporting the load that normal use may cause to be placed thereon and shall be kept in a sound condition and in a reasonably good state of maintenance and repair.

(1) Every flight of stairs and exterior porch and deck, landing and floor level shall be free of holes, grooves and cracks which are large enough to constitute a possible accident hazard. The construction, design and headroom of stairways, exterior porches and decks, landings and floor levels shall conform to the Minnesota State Building Code.

(2) Every stairwell and every flight of stairs which are four or more risers high shall have hand rails not less than thirty inches nor more than thirty-four inches above the nosing of treads and every exterior porch and deck, landing, and floor level which is more than thirty inches above grade shall have hand rails not less than thirty-six inches above the platform. The construction and design of handrail intermediates shall conform to the Minnesota State Building Code.

(3) Every rail and balustrade shall be fastened and maintained in a workmanlike condition. No flight of stairs shall have settled more than one inch out of its intended position or have pulled away from supporting or adjacent structures.

(4) No flight of stairs shall have rotten or deteriorated supports. The treads of every flight of stairs shall be uniform in height. Every stair tread shall be sound and securely fastened in position.

(5) Every stair tread shall be strong enough to bear the load required by the Minnesota State Building Code.

(6) Every exterior porch and deck, landing, and floor level shall have sound floor and supports.

(7) All outside stairways, fire escapes and exits shall be maintained unobstructed, and free of ice and snow. All outside stairways that serve as an entrance to an upper story apartment or rooming unit shall have a light located at the head of the stairway capable of lighting the entire stairway. This light may be controlled by 3-way switches, one at the bottom of the stairway, and one at the top, or it may be a sensor light, activated by motion or dusk.

(F) *Bathroom and Toilet Room Floor*. Every toilet room floor surface and bathroom floor surface shall be maintained so as to be impervious to water and so as to permit such floor to be kept in a clean and sanitary condition.

(G) *Supplied Plumbing Fixtures*. Every supplied plumbing fixture and water and waste pipe shall be properly installed and maintained free from defects, leaks or obstructions.

(H) *Functioning of Supplied Facilities*. Every supplied facility, piece of equipment, or utility which is required under this code shall be so constructed and installed that it will function safely and effectively, and shall be kept in a workmanlike state of maintenance and repair.

(I) *Discontinuance of Required Services, Facilities, Equipment or Utilities*. No owner or operator shall cause any service, facility, equipment or utility which is required to be supplied under the provisions of this code to be removed, shut off, or discontinued in any structure owned, let or occupied by such person, except for such temporary interruption as may be necessary while actual repairs, replacements, or alterations are in process of being made.

(J). *Responsibility of Owner for Public Areas*. Every owner of a structure containing two or more apartments shall be responsible for maintaining in a clean and sanitary condition the shared or public areas of the dwellings and premises thereof.

(K) *Responsibility of the Occupant*. Every occupant of a structure shall keep in a clean and sanitary condition that part of the premises thereof which he or she occupies and controls.

(L) *Responsibility for Rubbish and Garbage*. Every occupant of a structure shall dispose of all refuse in a clean and sanitary manner by placing it in garbage disposal facilities or refuse storage containers as prescribed in §51.02 of this Code.

(M) *Hanging of Screens*. Every occupant of a structure shall be responsible for hanging screens and double or storm doors and windows whenever the same are required under the provisions of this code, except where the owner has agreed to supply such service.

(N) *Extermination*. Every occupant of a single family structure shall be responsible for the extermination of any insects, rodents, or other pests therein or on the premises; and every occupant of an apartment in a structure containing more than one apartment shall be responsible for such extermination whenever his or her apartment is the only one infested. Notwithstanding the foregoing provisions of this subsection, whenever infestation is caused by failure of the owner to maintain a dwelling in a rat-proof or reasonably insect-proof condition, extermination shall be the responsibility of the owner. Whenever infestation exists in two or more of the apartments in any dwelling, or in the shared or public parts of any dwelling containing two or more apartments, extermination thereof shall be the responsibility of the owner.

(O) *Plumbing*. Unless the owner has otherwise agreed, every occupant of an apartment within a structure shall keep all plumbing fixtures therein in a clean and sanitary condition and shall be responsible for the exercise of reasonable care in the proper use and operation thereof.

(P) *Non-Dwelling Structures*. Every foundation, exterior wall, roof, window, exterior door, basement hatchway, and every other entranceway of every structure, whether intended for occupancy or not, shall be so maintained as to prevent the structure from becoming a harborage for rodents, vermin and insects and shall be kept in a reasonably good state of maintenance. In addition, every non-dwelling structure located on any dwelling premises shall be maintained in accordance with the provisions of paragraph (B) of this section.

(Q) *Fences*. Every fence in such condition as to constitute a public health or safety hazard shall be repaired or removed.

(R) *Grading and Draining of Premises*. All premises shall be graded and maintained so no stagnant water will accumulate or stand on the premises or within any building or structure located on the premises.

(S) *Open Areas*. "Open area" means that part of a lot or property that is not covered by an enclosed building or structure, regardless of whether the view from outside the property is shielded by a fence, vegetation or other structure. The term open area includes, but is not limited to, the yard, open porches, and areas under structures that are not entirely enclosed, such as a carport.

(1)All open areas and parts of premises shall be maintained and kept in a reasonably clean and neat condition. This requirement shall include the removal of dead trees and brush, the removal of inoperable machines, appliances, fixtures and equipment; the removal of lumber piles and building materials not being used in actual construction on the premises unless such premises are being used by a business dealing in or requiring the use of such lumber and materials, and the storage of these materials for business use is allowed or permitted by ordinance; the removal of tin cans, broken glass, broken furniture, mattresses, box springs, boxes, crates, cardboard, tires, and other garbage and debris; and the removal of furniture and other items of the type not designed or intended to be stored outside or in such a manner that they are exposed to weather and climatic conditions.

§ 98.03 NUISANCE DECLARED

(A) *Violations a Public Nuisance*. A person or business entity that creates, maintains or allows to continue a condition in violation of this Chapter shall be deemed to have created a public nuisance as defined in §93.01 of this Code, which is subject to abatement by the City as provided in this Code.

§ 98.04 ABATEMENT

(A) *Abatement With or Without Special Assessments*. Any nuisance created by a condition in violation of this chapter may be, subject to the discretion of the City Council, abated with or without special assessments as described in chapter 93 of this Code.

§ 98.05 CITATION

(A) *Violations Subject to Citation*. After the Notice required by § 98.06, any person or business entity that allows a nuisance condition in violation of this Chapter to continue past the deadline given in the

Notice letter may be issued a citation by the Benson Police Department.

(B) *Issuance of Citation.* The citation shall be issued in person or by mail to the occupant of the property on which the violation exists and to the owner of the property if not owner-occupied. The citation shall state the date, time and nature of the offense, the name of the peace officer issuing the citation, the amount of the penalty, the manner for paying the penalty, and that the violator has the right to contest the citation.

(C) *Continued Violation.* Each day that a violation continues, or is permitted to continue, shall constitute a separate offense in prosecution of such unlawful act.

§ 98.06 NOTICE.

(A) *Written Notice Required.* Prior to the issuance of a citation as described in § 98.06, notice of the violation shall be given to the occupant of the property on which the violation exists, as well as the owner of the property if not owner-occupied. This notice shall be in the form of a letter either hand delivered or sent via certified mail to the address shown on the real estate tax certificate. This notice shall state the nature of the violation, the steps needed to remedy the violation, and the date by which the violation must be remedied. This date shall be determined by the City Council.
Ord. _____, passed _____) Penalty, see § 10.99.

_____

ATTEST as to form: _____

First Reading: _____

Second Reading: _____

Publication: _____

Benson Municipal Utilities
Franchise Ordinance

ORDINANCE NO. _____

CITY OF BENSON, SWIFT COUNTY, MINNESOTA

An Ordinance granting Benson Municipal Utilities, its successors and assigns, a non-exclusive franchise to construct, operate, repair and maintain in the city of Benson, Minnesota, and Electric Distribution System and Transmission Lines, including necessary poles, lines, fixtures and appurtenances, for the furnishing of electric energy to a portion of the city, its inhabitants, and others, and to use the public ways and public grounds of the city for such purposes; and prescribing certain terms and conditions thereof.

The City Council of the City of Benson, County of Swift, Minnesota, Ordains:

SECTION 1. DEFINITIONS

For purpose of this Ordinance, the following capitalized terms shall have the following meanings:

City. The City of Benson, County of Swift, State of Minnesota.

City Utility System. Facilities used for providing public utility service owned or operated by the City or agency thereof, including sewer, water service, and electric distribution.

Franchise. The grant of rights made by the City to the Utilities Department in this Ordinance, subject to its terms and conditions.

Notice. A writing served by any party or parties on any other party or parties. Notice to Utilities Department shall be mailed or hand delivered to Benson Municipal Utilities, 1410 Kansas Avenue, Benson, MN 56215. Notice to the City shall be mailed to 1410 Kansas Avenue, Benson, MN 56215. Any party may change its respective address for the purpose of this Ordinance by written notice to the other parties.

Ordinance. This franchise ordinance, also referred to as the Franchise.

Public Way. Any highway, street, alley or other public right-of-way within the City.

Public Ground. Land owned or otherwise controlled by the City for utility easements, park, trail, walkway, open space or other public property, which is held for use in common by the public or for public benefit.

Utilities Department. Benson Municipal Utilities, a Minnesota Municipal Utility, its successors and assigns including all successors or assignees that own or operate any part or parts of the facilities subject to this Franchise.

SECTION 2. ADOPTION OF FRANCHISE

2.1 **Grant of Franchise.** The City hereby grants the Utilities Department, for a period of 10 years from the date this Ordinance is passed and approved by the City, the right to transmit and furnish electric energy, water, and sewer services for any public or private use within and through the limits of the City as its boundaries now exist or as they may be extended in the future. For these purposes, the Utilities Department may construct, operate, repair and maintain facilities in, on, over, under and across the Public Ways and Public Grounds, subject to the provisions of this Ordinance. Utilities Department may do all reasonable things necessary or customary to accomplish these purposes, subject, however, to such reasonable regulations as may be imposed by the City pursuant to a public right-of-way ordinance or permit requirements adopted consistent with state law.

2.1 **Effective Date.** This Franchise shall be in force and effect from and after the adoption of this Ordinance and publication as required by law and upon acceptance by the Utilities Department.

SECTION 3. LOCATION, CONSTRUCTION, OTHER REGULATIONS

3.1 **General.** Facilities shall be located, constructed and maintained by the Utilities Department: (i) in as safe and secure a condition or manner as reasonably possible, (ii) so as not to interfere with the safety and convenience of ordinary travel along and over Public Ways, and (iii) so as not to disrupt or interfere with the normal use or operation of any Public Ways or Public Ground. Facilities may only be located on Public Ground as determined by the City in its sole discretion. The Utilities Department's construction, reconstruction, operation, repair, maintenance, location and relocation of facilities shall be subject to the terms of this Ordinance and such other regulations of the City consistent with authority granted the City to manage its Public Ways and Public Grounds under state law, to the extent not inconsistent with a specific term of this Ordinance.

3.2 **Construction; Maintenance; Repairs.** Whenever the Utilities Department desires to open or disturb any Public Way or Public Ground for the purpose of constructing, maintaining, or repairing its facilities, it shall give the City reasonable advance Notice. The Utilities Department shall not, during the progress of the work, endanger or unnecessarily obstruct the passage of traffic or the normal and customary use of the Public Ways and Public Ground. During the progress of such work, the Utilities Department shall keep the affected Public Ways or Public Ground guarded in order to avoid accidents to persons or property. All work performed by the Utilities Department shall comply with all applicable federal, stste, and local laws, rules, and regulations.

3.3 **Restoration.** After undertaking any work requiring the opening of any Public Way or Public Ground, the Utilities Department shall restore the Public Ways or Public Grounds to as good a condition as before the work commenced. All work shall be completed as promptly as weather permits.

3.4 **Avoidance of Damage.** The Utilities Department must take reasonable measures to prevent its facilities from causing damage to persons or property. The Utilities Department must take reasonable measures to protect its facilities from damage that could be inflicted on its facilities by persons, property, or the elements.

3.5 **Emergency Response.** As emergency first-responders, when a public safety concern exists both the City and Utilities Department shall respond to emergencies within the City without additional direct fee or expense to either City or Utilities Department.

3.6 **Field Locations.** The Utilities Department shall provide field locations for all its underground Facilities within the city consistent with the requirements of Minnesota Statutes, chapter 216D.

3.7 **Shared Use of Poles; Street Lights.** The Utilities Department shall make space available on its poles or towers for City fire, police or other City facilities whenever such use will not interfere with the use of such poles or towers by the Utilities Department or the existing facilities, if any, of another Utility Service Provider. Street name signs, "no parking" signs and other traffic control signs, as required and provided by the City, may be installed on the electric and street light poles within the Utilities Department service area.

3.8 **Tree Trimming.** Subject to such procedures, regulation and supervision as the Council may establish, the Utilities Department may, at its cost, trim all trees and shrubs in the Public Ways to the extent the Utilities Department finds it necessary to avoid interference with the proper construction, operation, repair and maintenance of any of the Utilities Department's facilities installed and maintained hereunder.

SECTION 4. RELOCATIONS

In the event the City reasonably determines that it is necessary for the Utilities Department to move any part of its facilities because the City has determined to change, move or improve its Public Ways or that the facilities have become or will become a substantial impairment to the existing or imminent public use of Public Ground, upon reasonable Notice by the City to the Utilities Department, then the Utilities Department will move its facilities.

SECTION 5. ABANDONED FACILITIES.

The Utilities Department shall comply with City ordinances and Minnesota Statutes, Section 216D.01 et seq., as they may be amended from time to time. The

Utilities Department shall maintain records describing the exact location of all abandoned and retired facilities within the City, produce such records at the City's request and comply with the location requirements of Section 216D.04 with respect to all facilities, including abandoned and retired facilities.

SECTION 6. CHANGE IN FORM OF GOVERNMENT.

Any change in the form of government of the City shall not affect the validity of this Ordinance. Any governmental unit succeeding the City shall, without the consent of Utilities Department, succeed to all the rights and obligations of the City provided in this Ordinance.

SECTION 7. FRANCHISE FEE.

7.1 **Authority.** The City reserves all rights under Minnesota Statutes chapter 216B.36 or other law to require a franchise fee at any time during the term of, and in consideration for, this Franchise.

7.2 **Franchise Fee Statement and Schedule.** A franchise fee is hereby imposed on the Utilities Department in accordance with a fee schedule determined on an annual basis by the City Council.

7.3 **Account fee.** This fee is an account-based fee and not a meter-based fee. In the event that an entity covered by this ordinance has more than one meter, but only one account, only one fee shall be assessed to that account. In the event that any entities covered by this ordinance have more than one account, each account shall be subject to the appropriate fee. In the event a question arises as to the proper fee amount for any account, the highest possible fee amount shall apply.

7.4 **Payment.** Franchise fees are to be collected by the Utilities Department and submitted to the City on the first day of each month.

SECTION 8. PROVISIONS OF ORDINANCE

8.1 **Severability.** Every section, provision, or part of this Ordinance is declared separate from every other section, provision, or part; and if any section, provision or part shall be held invalid, it shall not affect any other section, provision or part. Where a provision of any other City ordinance conflicts with the provisions of this Ordinance, the provisions of this Ordinance shall prevail.

8.2 **Limitation on Applicability.** This Ordinance constitutes a franchise agreement between the City and Utilities Department as the only parties. No provisions herein shall in any way inure to the benefit of any third person (including the public at large) so as to constitute any such person as a third party beneficiary of this Ordinance or of any one or more of the terms hereof, or otherwise give rise to any cause of action in any person not a party hereto.

SECTION 9. AMENDMENT PROCEDURE. The Utilities Department's rights hereunder are subject to the police power of the City to adopt and enforce ordinances necessary to the health, safety, and welfare of the public, and this Franchise may be amended or repealed by the City as deemed necessary or appropriate in the exercise of such power. Additionally, either party may propose at any time that this Franchise Ordinance be amended. The City may then pass a subsequent ordinance declaring the provisions of the amendment.

Adopted by the City Council of the City of Benson this ____ day of _____, 2014.

_____

ATTEST as to form: _____

First Reading: _____

Second Reading: _____

Publication: _____

2015 through 2019

Five-Year Capital Improvement Plan for Financing Purposes under Chapter 475

November 17, 2014

Prepared by:

City of Benson Staff
and
Ehlers & Associates, Inc.
3060 Centre Pointe Drive
Roseville, MN 55113

EHLERS
LEADERS IN PUBLIC FINANCE

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City of Benson

Five-Year Capital Improvement Plan

2015 through 2019

I. INTRODUCTION

The City of Benson (the "City") is expanding its public works facility in 2015 and is seeking to achieve the lowest financing costs for the debt to be incurred to fund the project. In 2003, the Minnesota State Legislature adopted a statute (Section 475.521, referred to herein as the "CIP Act") that allows cities to issue municipal bonds under a specific type of capital improvement plan without the usual referendum requirement (except for the so-called "reverse referendum" described below). The CIP Act applies to capital improvements consisting of city halls, public works, and public safety facilities. The 2005 Legislature added towns to the meaning of a municipality and town halls and libraries to the meaning of a capital improvement under the CIP Act.

Throughout this plan, the term "capital improvement" refers only to those improvements identified in the CIP Act, as summarized above. Capital expenditures for other public improvements in the City will be financed through other means and are described in a separate capital improvement plan also adopted by the City Council, and are not governed by this plan.

II. PURPOSE

A capital improvement is a major expenditure of municipal funds for the acquisition or betterment to public lands, buildings, or other improvements used as a city hall, town hall, library, public safety, or public works facility, which has a useful life of 5 years or more. For the purposes of the CIP Act, capital improvements do not include light rail transit or related activities, parks, road/bridges, administrative buildings other than city or town hall, or land for those facilities. A Capital Improvement Plan ("CIP") is a document designed to anticipate capital improvement expenditures and schedule them

over a five-year period so that they may be purchased in the most efficient and cost effective method possible. A CIP allows the matching of expenditures with anticipated income. As potential expenditures are reviewed, the municipality considers the benefits, costs, alternatives and impact on operating expenditures.

The City of Benson, Minnesota (the "City") believes the capital improvement process is an important element of responsible fiscal management. Major capital expenditures can be anticipated and coordinated so as to minimize potentially adverse financial impacts caused by the timing and magnitude of capital outlays. This coordination of capital expenditures is important to the City in achieving its goals of adequate physical assets and sound fiscal management. In these financially difficult times good planning is essential for the wise use of limited financial resources.

The Capital Improvement Plan is designed to be updated on a regular basis. In this manner, it becomes an ongoing fiscal planning tool that continually anticipates future capital expenditures and funding sources.

III. THE CAPITAL IMPROVEMENT PLANNING PROCESS

The process begins with analysis of the City's five-year capital improvement needs and funding sources. The City Council then directs staff or consultants to prepare a plan that sets forth the estimated schedule, timing and details of specific capital improvements by year, together with the estimated cost, the need for the improvement, and the sources of revenue for the improvement. The City Council then holds a public hearing on the CIP. The Council may either approve the CIP immediately after the hearing, or based on input may make revisions and approve the CIP at a later meeting.

If the CIP calls for general obligation bonds to finance certain improvements, the City Council must follow an additional set of procedures. The Council must hold a public hearing regarding issuance of the bonds. Notice of such hearing must be published in the official newspaper of the municipality at least 14, but not more than 28 days prior to the date of the public hearing. In addition, the notice may be posted on the City's official web site. (The public hearings on the CIP and the bonds may be combined into a single hearing, in which case the notice requirements for bonds must be followed.)

The Council must approve the sale of CIP bonds by a 3/5ths vote of its membership. However, the bonds are subject to a so-called "reverse referendum". If a petition signed by voters equal to at least five percent of the votes cast in the City in the last general election is filed with the City Clerk within 30 days after the public hearing regarding the bonds, the bonds may not be issued unless approved by the voters (by a majority of those voting on the question). Further, the maximum debt service in any year on all outstanding CIP Bonds is .16% of the taxable market value of property in the city, using the market value for the taxes-payable year in which the bonds are issued.

After the CIP has been approved and bonds have been authorized, the City works with its financial advisor to prepare a bond sale and repayment schedule. Assuming no petition for a referendum is filed, the bonds are sold, and when proceeds from the sale of the bonds (and any other identified revenue sources) become available, the expenditures for specified capital improvements can be made.

In subsequent years, the process is repeated as expenditures are completed and as new needs arise. Capital improvement planning looks five or more years into the future from the date of the CIP.

IV. PROJECT SUMMARY

The only new capital improvement contemplated in the five-year period of this plan (2015 through 2019) is the expansion of the City's public works facility.

The CIP Act requires the City Council to consider eight factors in preparing the CIP:

1. Condition of the City's existing infrastructure, including projected need for repair or replacement.
2. Likely demand for the improvement.
3. Estimated cost of the improvement.
4. Available public resources.
5. Level of overlapping debt in the City.

6. Relative benefits and costs of alternative uses of funds.
7. Operating costs of the proposed improvements.
8. Alternatives for providing services most efficiently through shared facilities with other cities or local governments.

The City has considered the eight points as they relate to acquisition of the Buildings through issuance of CIP bonds. The findings are as follows:

Conditions of City Infrastructure and Need for the Project
The need for the improvement is that the public works activities are divided between two facilities. Neither the Streets building nor the Parks building are large enough to contain all of the activities and the Parks building is in need of significant repair. It was originally built in the 1940's as a bottling works and has essentially reached the end of its useful life.

The Streets building was constructed in 1975. As equipment has been increasing in size the department has outgrown their space and is in need of renovation. There is bare land available to the South to expand and the added space will be larger and more suitable to their needs. The space vacated by the Street Department will be used for the Parks and Transit Departments as their equipment is generally smaller in size. The combining of these two departments will allow more efficiency in working together and reduce the number of facilities the City has to maintain. A renovation and addition is a cost effective way to achieve the needs of the City.

The estimated schedule is design in 2015, construction bidding in March 2015, construction period of May, 2015 thru January, 2016.

The location of the public works facility (Street building) to be expanded is 2175 Kansas Avenue and the one to be eliminated (Parks building) is 1601 Pacific Avenue, both in Benson, MN.

Demand for Projects
The demand for the improvements is driven by the current condition of the existing public works facilities and sizes, originally built in 1975 and the 1940's. In considering expansion of the public works facilities, the Council recognizes that the City's demand upon public works have changed over the past 5 years to include facility upgrades. The most pressing needs are for Park Department facilities and street reconstruction.

Estimated Cost of the Projects

The budget is shown below.

Addition to Street Department	$600,000

Availability of Public Resources
The City plans to pledge property taxes to pay the 10 years of debt service beginning in 2016. Capitalized interest from the bond issue will pay the first year of debt service.

Level of Overlapping Debt
The 2014 City's share of the county debt, spread on the basis of proportional tax capacity, is zero. The City's share of the school district's debt within City boundaries is $103,060.

The increased level of debt from the CIP Bonds is not expected to cause the City any financial stress. The City's bond rating from Standard and Poor's is an A+. A copy of the rating agency reports is available upon request from the Finance Director.

Relative Costs and Benefits of Alternative Uses of the Funds
The project will provide for a safer and more efficient work environment for City employees. It will also serve to lower equipment maintenance costs by allowing equipment to be maintained and stored in a temperature controlled environment. The City Council has determined that the benefit of improved work environment, extended life of equipment, and efficiency in delivering services is worth the cost of the project.

Operating Costs of the Proposed Improvements
The operating cost of the addition to the public works facility is estimated to be lower than the existing operating expenses of two buildings. The building being eliminated is not very well insulated and lacks efficient HVAC equipment.

Options for Shared Facilities with Other Cities or Local Government
The options to share with other facilities or governments are not advantageous due to the requirement that the public works facility must meet the infrastructure maintenance needs of the entire community. No excess capacity is available in similar facilities located within or near the City limits. Serving other communities or local units of government from the planned new facility would necessitate a larger and more expensive project.

V. FINANCING THE CAPITAL IMPROVEMENT PLAN

The maximum principal amount of debt under this Capital Improvement Plan is $600,000.

In the financing of the Capital Improvement Plan, two significant statutory limitations apply.

1. Under Chapter 475, with few exceptions, municipalities cannot incur debt in excess of 3% of the assessor's estimated market value for the municipality. In the City, the market value for taxes payable in 2014 is $164,333,400. Therefore, the total principal amount of outstanding debt cannot exceed $4,930,000. As of September 30, 2014, the City has $960,000 subject to the legal debt limit. As such, the maximum issuance of the CIP Bonds of $600,000 will be well within the overall statutory debt limit for the City.

2. A separate limitation under the CIP Act is that, without referendum, the total amount of principal and interest in any one year on all CIP Bonds issued by the City cannot exceed 0.16% of the total taxable market value in the municipality. In the City, that maximum annual debt service amount is $262,000 for the payable 2014 tax year ($164,333,400 x .0016). The annual principal and interest payments on the CIP Bonds proposed to be issued under this CIP will average less than $70,000. As such, debt service on the CIP Bonds will be well within the annual limits under the CIP Act.

The anticipated term and debt payments if the CIP Bonds were issued at the end of 2014 and in one series are shown in Appendix A.

Continuation of the Capital Improvement Plan

This Capital Improvement Plan should be reviewed annually by the City Council using the process outlined in this Plan. It should review proposed expenditures, make priority decisions, and seek funding for those expenditures it deems necessary for the City. If deemed appropriate, the Council should prepare an update to this Plan.

PROPOSED CIP BOND ISSUE

City of Benson, Minnesota

$600,000 General Obligation Bonds, Series 2014A
CIP Portion
Assumes Current Market BQ A+ Rates plus 35bps

Debt Service Schedule

Date	Principal	Coupon	Interest	CIF	Total P+I	Net New D/S	Fiscal Total
12/31/2014	-	-	-	-	-	-	-
08/01/2015	-	-	7,515.41	(7,515.41)	7,515.41	-	-
02/01/2016	-	-	6,411.25	(6,411.25)	6,411.25	-	-
08/01/2016	-	-	6,411.25	-	6,411.25	6,411.25	-
02/01/2017	55,000.00	1.050%	6,411.25	-	61,411.25	61,411.25	67,822.50
08/01/2017	-	-	6,122.50	-	6,122.50	6,122.50	-
02/01/2018	55,000.00	1.350%	6,122.50	-	61,122.50	61,122.50	67,245.00
08/01/2018	-	-	5,751.25	-	5,751.25	5,751.25	-
02/01/2019	55,000.00	1.550%	5,751.25	-	60,751.25	60,751.25	66,502.50
08/01/2019	-	-	5,325.00	-	5,325.00	5,325.00	-
02/01/2020	60,000.00	1.800%	5,325.00	-	65,325.00	65,325.00	70,650.00
08/01/2020	-	-	4,785.00	-	4,785.00	4,785.00	-
02/01/2021	60,000.00	2.050%	4,785.00	-	64,785.00	64,785.00	69,570.00
08/01/2021	-	-	4,170.00	-	4,170.00	4,170.00	-
02/01/2022	60,000.00	2.250%	4,170.00	-	64,170.00	64,170.00	68,340.00
08/01/2022	-	-	3,495.00	-	3,495.00	3,495.00	-
02/01/2023	60,000.00	2.550%	3,495.00	-	63,495.00	63,495.00	66,990.00
08/01/2023	-	-	2,730.00	-	2,730.00	2,730.00	-
02/01/2024	65,000.00	2.700%	2,730.00	-	67,730.00	67,730.00	70,460.00
08/01/2024	-	-	1,852.50	-	1,852.50	1,852.50	-
02/01/2025	65,000.00	2.800%	1,852.50	-	66,852.50	66,852.50	68,705.00
08/01/2025	-	-	942.50	-	942.50	942.50	-
02/01/2026	65,000.00	2.900%	942.50	-	65,942.50	65,942.50	66,885.00
Total	**$600,000.00**	-	**$97,096.66**	**(13,926.66)**	**$697,096.66**	**$683,170.00**	-

Significant Dates

Dated	12/31/2014
First Coupon Date	8/01/2015

Yield Statistics

Bond Year Dollars	$4,056.67
Average Life	6.761 Years
Average Coupon	2.3935085%
Net Interest Cost (NIC)	2.3935085%
True Interest Cost (TIC)	2.3783219%
Bond Yield for Arbitrage Purposes	2.6258922%
All Inclusive Cost (AIC)	2.8128708%

APPENDIX B

Pre-Sale Schedule dated October 22, 2014
5-Year City Capital Improvement Plan Bond Issuance
City of Benson, Minnesota

The City Council must take the following actions before Bonds can be issued:

- City Council directs completion of the 5-Year Capital Improvement Plan.
- City Council conducts a Public Hearing on issuance of Bonds and Capital Improvement Plan.
- City Council approves CIP Bonds and Capital Improvement Plan by at least a 3/5ths vote of the governing body membership.

The table below lists the steps in the issuing process:

Oct. 20, 2014	City Council discusses the issuance of Capital Improvement Plan Bonds.
Oct. 24, 2014	Notice of Public Hearing on issuance of Bonds and on Capital Improvement Plan to official newspaper for publication.
Oct. 29, 2014	Publish Notice of Public Hearing on issuance of CIP Bonds and on Capital Improvement Plan (publication no more than 28 days and no less than 14 days prior to hearing date). Additionally, notice may be posted on the City's official web site, if any.
Nov. 17, 2014	City Council holds Public Hearing at 5:30 p.m. on CIP Bonds and on Capital Improvement Plan and adopts Resolution giving preliminary approval for their issuance and approving Capital Improvement Plan by at least a 3/5ths vote of the governing body membership.
Nov. 17, 2014	City Council calls for sale of CIP Bonds.
Dec. 17, 2014	Reverse referendum period ends to issue CIP Bonds (within 30 days of the public hearing).
Dec. 17, 2014	City Council accepts competitive bid offer received for CIP Bonds and adopts Resolution approving sale of CIP Bonds.
Dec. 30, 2014	Receipt of funds on or about this date.

The attached estimate has been made up to cover the most apparent and foremost needs of the Benson Golf Course clubhouse. Items that are most apparent and that need the most attention are as follows.

#1-Existing Restroom facilities do not meet ADA requirements therefore redesign on the existing space is necessary. Attached are 3 options and I believe option #3 is the most functional. In all options it will require a total demo of the existing rooms, replumbing and some rewiring due to moved switches and new exhaust vents. Included in the quote for the bath we have included removing the existing rooftop A/C unit which is pretty much non-functiional since we have added the new Mitsubishi units. The opening would be filled in, insulated and sealed up. This would eliminate some major heat loss in winter.

#2- Before siding windows and doors should be addressed. All but 2 windows are old, some have rotting frames, glass seal failure and hardware that no longer functions. lounge and pro-shop north windows are relatively new (12-15 yrs). All exterior doors need some type of work. The 42" front, drafty & inefficient. Due to 42" size suggest replacing with a commercial full lite aluminum store front door. The remaining steel doors are in need of repair with perhaps the exception of the pro-shop door. Flush door to west may need to be equipped with a panic device, and should be replaced due to rotting frame. Double north door is deteriorating on the inside from moisture. Also included are 2 new 36" solid core bath doors, prefinished with jamb and casing.

#3- Existing siding as we all know is somewhat falling apart and is very apparent on the west side of the building. For budgeting purposes I have priced Hardie prefinished cement board 8 ¼" lap siding as a possible option. I included material to cover the gables as well, however they appear to be in pretty good shape with little or no deteriorization. Also included in the pricing is metal soffit and fascia.

#4- Floor covering needed but not included in this quote. Carpet needs to be replaced as well as new flooring in restrooms after remodel.

With the exception of rebuilding the restrooms and changing the windows on the west wall from 6- 12"x72" to 2 – 72"x60" no structural changes to the clubhouse have been addressed or contemplated.

Don's Building Center

1109 Atlantic Ave.

Kerkhoven, Mn 56252

320-264-3011 320-264-3022 Fax

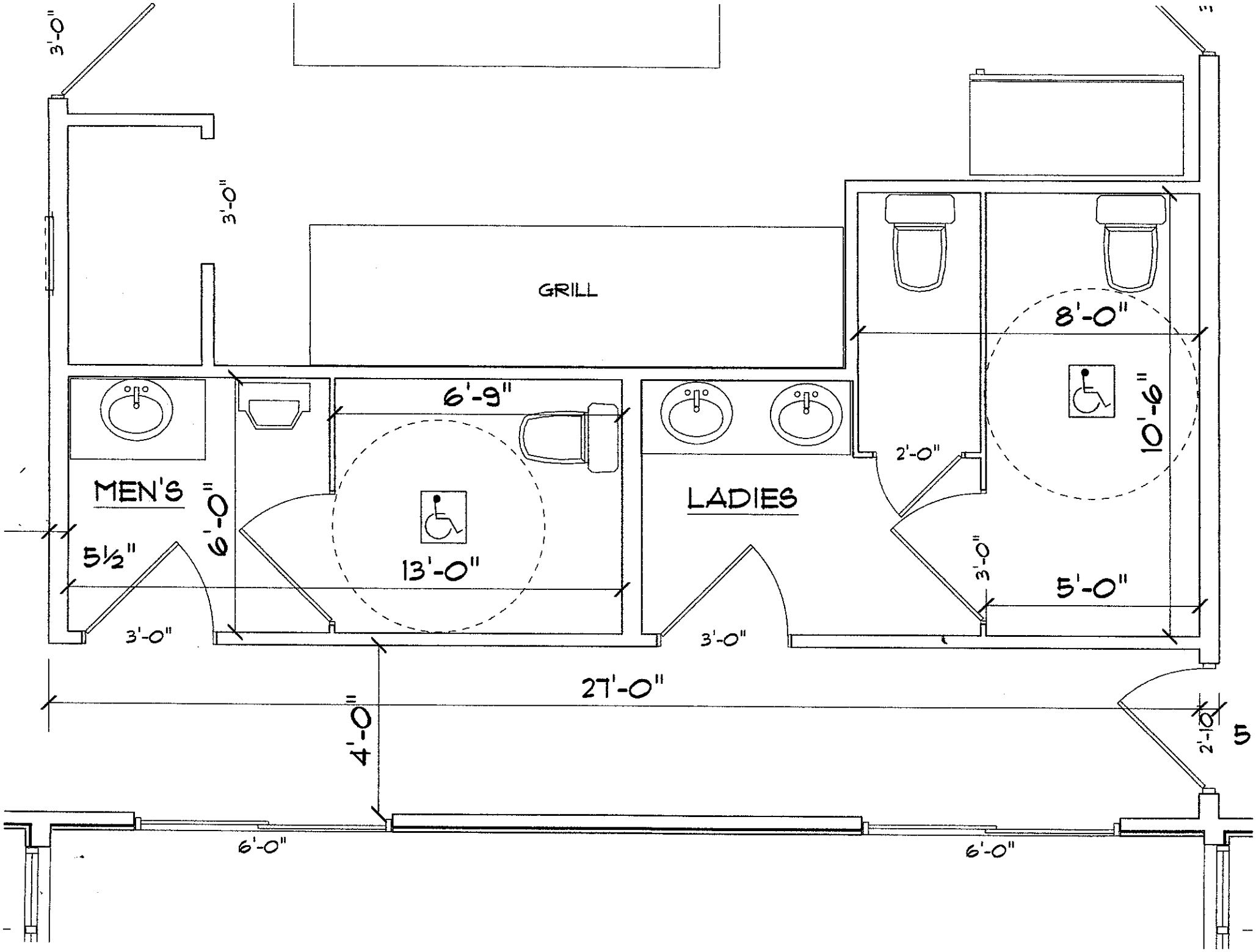
Benson Golf Club	8-12-2014	Estimated Cost
1-	Mechanical Estimate: Redesign bath layouts to meet ADA requirements, replace existing fixtures with new (reuse sinks & faucets), remove and replace cement floor as needed, new exhaust fans. Disconnect and remove existing roof top unit, patch, insulate, install membrane in that area. (roof top unit no longer used) See Bath Sketch Options	13,000.00
2-	Material to replace existing deteriorated wood siding with new prefinished Hardie 8 1/4" lap siding. Cover existing soffit & fascia with aluminum. Mat'l cost may vary depending on final siding choice and exterior design.	16,856.13
3-	Replace all but 2 existing windows (proshop & lounge window fairly new) with Marvin clad windows. Change size on west windows from 6 narrow units to 2 - 6' x 5' windows to provide view to putting green. The other windows would be replaceed with similar sized and type units that are currently there.	13,203.27
4-	Exterior door replacement: Remove and replace existing exterior doors with new units with clad exterior frames. Current doors are rusting in areas or frames deteriorating. Front door 42" Full Lite Dk Brnz to replace current, other doors replaced with like items to existing. Also included in this are 2 new SC Oak restroom doors and new base and casing	6,041.40
5-	Misc. materials for: Framing material for reframing openings, drywall, insulation, porch window repair	1,500.00
6-	Estimated electrical repair, moving switches, wiring bath lights & exhaust fans	1,500.00
7-	Carpenter Labor : Siding removal & replacement, Window replacement, misc. bath framing, drywall install etc	13,500.00
8-	Estimated painting and staining of new windows, walls, doors etc	3,000.00
9-	Estimated drywall taping and repair	1,500.00
	Estimated Clubhouse Update Cost	70,100.80

(Note carpet and floor covering not included in these figures)

Sincerely,

Bill Dethloff

billd@donsbuildingcenter.com


3'-0"
3'-0"
GRILL
MEN'S
6'-0"
5½"
3'-0"
6'-9"
13'-0"
LADIES
3'-0"
2'-0"
8'-0"
10'-6"
3'-0"
5'-0"
27'-0"
4'-0"
2'-10"
5
6'-0"
6'-0"

PARTRICK FLOLO
DON FLOLO
320-843-3759

DON'S FLOORING L.L.P.
1230 ATLANTIC AVE.
BENSON, MN. 56215
320-843-3754

4165

Customer Benson Golf Course Date 8/25/14
Address Phone
Work

Quanity	Description	Unit Price	Total
	NEW V.C.T. Floor Tile for BAR		$1379.87
	Includes MATERIAL + LABOR		
	NEW CARPET FOR FOR AREAS with existing Carpet		
	Includes MATERIAL + LABOR		$17969.91
	Carpet construction consists of STA-LOK STITCH		
	- IDEAL FOR Golf Clubhouse -		

Total
1/2 Deposit
Balance Due

CUSTOMER READ BEFORE SIGNING: Buyer understands that there may be a dye-lot variation from sample. Seller is not responsible for chips, dents, or conditions of existing mouldings, doors, jambs or fixtures. Room must be clear of obstacles at time of installation. Seller is not responsible for cutting doors. Seller is not responsible for customers measurements. Seller is not responsible for manufacturer or shipping delays. Unforeseen structural problems upon installation may change the amount due on this invoice. A FINANCE CHARGE OF 1 1/2% will be charged to accounts past 30 days.

PRICES SUBJECT TO CHANGE AFTER 30 DAYS.
PAYMENT IN FULL TO BE MADE UPON COMPLETION OF INSTALLATION, UNLESS OTHERWISE NOTED

I WE THE BUYER(S) HEREBY ACCEPT THE ABOVE TERMS AND CONDITIONS. Sig:

DECODER	Re Use Pipe	New Pipe
controller system	$ 8,856.54	$ 8,856.54
radio/communication	$ 7,252.75	$ 7,252.75
sprinklers/etc	$ 84,876.59	$ 84,876.59
wire/electrical	$ 15,274.28	$ 15,274.28
labor	$ 81,300.00	$ 367,900.00
pipe	$ 10,795.22	$ 45,914.21
	$ 208,355.38	$ 530,074.37

Satellites	Re Use Pipe	New Pipe
controller system	$ 43,341.21	$ 43,341.21
radio/communication	$ 2,797.75	$ 2,797.75
sprinklers/etc	$ 66,592.10	$ 66,592.10
wire/electrical	$ 20,104.00	$ 20,104.00
labor	$ 90,200.00	$ 367,900.00
pipe	$ 10,795.22	$ 45,914.21
	$ 233,830.28	$ 546,649.27

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10/20/14
Accrual Basis

BENSON GOLF CLUB, INC
Balance Sheet
As of September 30, 2014

	Sep 30, 14
ASSETS	
Current Assets	
Checking/Savings	
1100 · Cash In Checking	1,998.91
1103 · Cash on Hand	1,220.00
1109 · Clubhouse Remodeling Fund	127.03
Total Checking/Savings	3,345.94
Other Current Assets	
1110 · Deposits in transit	-25,188.20
1208 · A/R - System	13,526.76
1300 · Inventory - Bar	7,820.34
1301 · Inventory - Cafe	3,197.32
1302 · Inventory - Pro Shop	11,410.00
Total Other Current Assets	10,766.22
Total Current Assets	14,112.16
Fixed Assets	
1510 · Course	567,813.30
1520 · Clubhouse	221,875.15
1521 · Bar	15,533.52
1525 · Current Year Purchases	12,919.35
1530 · Cafe	22,112.84
1535 · Accumulated Depreciation	-732,970.95
1540 · Leasehold Interest	82,200.00
Total Fixed Assets	189,483.21
TOTAL ASSETS	**203,595.37**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · *Accounts Payable	8,545.17
Total Accounts Payable	8,545.17
Other Current Liabilities	
2110 · FICA W/H Payable	0.30
2140 · Sales Tax Payable	2,366.28
2160 · Tournament Prizes/Men's League	4,085.00
2165 · Gift Certificates	4,812.08
Total Other Current Liabilities	11,263.66
Total Current Liabilities	19,808.83
Long Term Liabilities	
2420 · Loan - First Security#145617-CL	67,000.00
2425 · Cart Loan#200144971-1st Securit	3,441.24
2426 · Mower Loan-Credit Union#14883-B	8,119.45
2427 · Loan-SB Danvers; #37675	13,795.49
Total Long Term Liabilities	92,356.18
Total Liabilities	112,165.01
Equity	
3100 · Contributed Capital	87,081.97
3900 · Retained Earnings	-36,167.78
Net Income	40,516.17
Total Equity	91,430.36
TOTAL LIABILITIES & EQUITY	**203,595.37**

2013	2012
38,000	Ø

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10/20/14
Accrual Basis

BENSON GOLF CLUB, INC
Profit & Loss
September 2014

	Sep 14
Income	
4000 · Income from Bar	
4100 · Income - Bar	3,924.70
4105 · Income - Beer	6,459.17
4300 · Income - Pop	1,603.70
4330 · Income - Cigs, Snacks & Misc	359.32
Total 4000 · Income from Bar	12,346.89
4010 · Income from Cafe	
4110 · Income - Food General	928.11
4111 · Event Food	517.50
4112 · Club Sponsored Food	1,636.96
4335 · Clubhouse Rent	46.78
Total 4010 · Income from Cafe	3,129.35
4020 · Income from Proshop/Course	
4120 · Income - Pro Shop	1,798.33
4130 · Income - Dues	2,711.12
4140 · Income - Green Fees	6,407.34
4160 · Income - User Fees	154.39
4161 · Income - Range Fees	151.47
4180 · Cart Rentals	3,707.97
4190 · Shed Rental	187.13
4201 · Club Rental	7.48
Total 4020 · Income from Proshop/Course	15,125.23
Total Income	30,601.47
Expense	
5000 · Bar Expenses	
5030 · Purchases - Bar	3,265.55
5035 · Pop Purchases	1,405.30
5100 · Wages - Bar	707.99
5130 · Wages - Manager Bar	961.54
5228 · Equipment Repairs	92.10
5242 · Payroll Taxes - Bar	127.72
5259 · Cigs&Candy purchase for resale	294.00
Total 5000 · Bar Expenses	6,854.20
5010 · Cafe Expenses	
5040 · Purchases - Food	4,764.23
5110 · Wages - Food	1,840.54
5140 · Wages - Manager	961.54
5239 · Supplies - General	581.77
5243 · Payroll Taxes - Cafe	214.36
Total 5010 · Cafe Expenses	8,362.44
5020 · Course Expenses	
5150 · Wages - Course Supervisor	3,088.92
5160 · Wages - Course	8,605.71
5195 · Electricity-Course	931.32
5197 · Course - Fertilizer/Chemicals	33.53
5202 · Course - Equipment Repair	4,606.14
5203 · Course - Ground Improvement	1,017.31
5221 · Interest Paid	63.20
5240 · Course - Supplies	323.10
5244 · Payroll Taxes - Course	1,138.66
5248 · Course - Telephone	69.57
5252 · Course - Porta Biff Rental	200.68
5264 · Diesel/Gas - Course	1,553.96
Total 5020 · Course Expenses	21,632.10

BENSON GOLF CLUB, INC
Profit & Loss
September 2014

	Sep 14
5090 · ProShop Expenses	
5080 · Inventory Change - Proshop	201.00
5120 · Wages - Proshop	3,389.73
5191 · Pro Shop - Office Supplies	301.20
5192 · Range Expense	252.00
5266 · Gas-Carts	925.73
5268 · Equipment Lease Expense-Carts	639.11
Total 5090 · ProShop Expenses	5,708.77
5400 · Administrative Expenses	
5206 · Advertising	653.23
5208 · Garbage Pickup	276.35
5226 · Miscellaneous - Administrative	12.80
5227 · Postage	49.00
5233 · Repair/Maint. - Clubhouse/Equip	250.11
5237 · Office Supplies	95.54
5249 · Telephone/Internet Service	310.18
5251 · Electricity/SewerWater/Lights	1,518.64
5269 · Credit Card Fees	648.62
5275 · Cable TV	113.64
5276 · Heating-Gas	50.48
5277 · Water Softening	41.15
Total 5400 · Administrative Expenses	4,019.74
Total Expense	46,577.25
Net Income	-15,975.78

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10/20/14
Accrual Basis

BENSON GOLF CLUB, INC
Profit & Loss Prev Year Comparison
January through September 2014

	Jan - Sep 14	Jan - Sep 13	$ Change	% Change
Income				
4000 · Income from Bar				
4100 · Income - Bar	22,019.23	21,102.78	916.45	4.3%
4105 · Income - Beer	57,146.57	57,879.20	-732.63	-1.3%
4106 · Income - Rebates	0.00	1,437.00	-1,437.00	-100.0%
4300 · Income - Pop	10,743.32	9,994.16	749.16	7.5%
4330 · Income - Cigs, Snacks & Misc	2,808.89	2,847.05	-38.16	-1.3%
Total 4000 · Income from Bar	92,718.01	93,260.19	-542.18	-0.6%
4010 · Income from Cafe				
4110 · Income - Food General	13,952.19	14,280.25	-328.06	-2.3%
4111 · Event Food	4,536.31	1,605.00	2,931.31	182.6%
4112 · Club Sponsored Food	30,896.61	20,546.49	10,350.12	50.4%
4335 · Clubhouse Rent	1,342.18	1,514.57	-172.39	-11.4%
4350 · Income - Misc.	153.90	293.91	-140.01	-47.6%
Total 4010 · Income from Cafe	50,881.19	38,240.22	12,640.97	33.1%
4020 · Income from Proshop/Course				
4120 · Income - Pro Shop	16,167.60	17,891.85	-1,724.25	-9.6%
4130 · Income - Dues	114,883.99	114,429.50	454.49	0.4%
4131 · Premium Memberships	3,300.00	6,405.30	-3,105.30	-48.5%
4137 · Discounts Allowed				
4139 · Membership discounts/rebates	-392.98	-3,027.59	2,634.61	87.0%
4137 · Discounts Allowed - Other	0.00	-1,035.57	1,035.57	100.0%
Total 4137 · Discounts Allowed	-392.98	-4,063.16	3,670.18	90.3%
4140 · Income - Green Fees	56,332.48	55,249.49	1,082.99	2.0%
4160 · Income - User Fees	25,646.29	16,118.63	9,527.66	59.1%
4161 · Income - Range Fees	1,426.81	1,987.81	-561.00	-28.2%
4180 · Cart Rentals	31,126.31	38,899.01	-7,772.70	-20.0%
4190 · Shed Rental	8,276.00	9,370.90	-1,094.90	-11.7%
4200 · Locker Rent	560.00	540.00	20.00	3.7%
4201 · Club Rental	274.18	356.64	-82.46	-23.1%
4230 · Computer Fee/Handicap	778.00	1,290.00	-512.00	-39.7%
4340 · Income - Ladies Aux.	500.00	0.00	500.00	100.0%
4351 · Income - Misc (Course)	0.00	782.41	-782.41	-100.0%
4371 · Income - Tee Signs	600.00	0.00	600.00	100.0%
4372 · Scorecard Advertising	0.00	125.00	-125.00	-100.0%
4373 · Cart repair fees	50.49	7.90	42.59	539.1%
Total 4020 · Income from Proshop/Course	259,529.17	259,391.28	137.89	0.1%
4030 · Administrative Income				
4031 · FEMA fund	0.00	0.00	0.00	0.0%
4341 · Special Events/Fundraising	966.00	910.00	56.00	6.2%

BENSON GOLF CLUB, INC
Profit & Loss Prev Year Comparison
January through September 2014

	Jan - Sep 14	Jan - Sep 13	$ Change	% Change
4361 · Income - Donations				
4363 · Member Donations/Memorials	1,982.00	1,084.00	898.00	82.8%
Total 4361 · Income - Donations	1,982.00	1,084.00	898.00	82.8%
4381 · Adminstrative fees	0.00	6.00	-6.00	-100.0%
Total 4030 · Administrative Income	2,948.00	2,000.00	948.00	47.4%
4410 · City of Benson/Tourism Board	0.00	310.38	-310.38	-100.0%
Total Income	406,076.37	393,202.07	12,874.30	3.3%
Expense				
5000 · Bar Expenses				
5030 · Purchases - Bar	21,778.64	24,456.77	-2,678.13	-11.0%
5035 · Pop Purchases	6,521.14	9,185.74	-2,664.60	-29.0%
5060 · Inventory Change - Bar	-1,588.34	-3,275.00	1,686.66	51.5%
5100 · Wages - Bar	10,919.22	11,076.69	-157.47	-1.4%
5130 · Wages - Manager Bar	9,615.40	5,980.00	3,635.40	60.8%
5204 · Liquor - Freight In	35.00	35.00	0.00	0.0%
5223 · Miscellaneous - Bar	0.00	33.10	-33.10	-100.0%
5228 · Equipment Repairs	198.76	196.41	2.35	1.2%
5231 · Repairs - Bar	172.00	1,407.80	-1,235.80	-87.8%
5238 · Bar - Supplies	135.11	0.00	135.11	100.0%
5242 · Payroll Taxes - Bar	2,539.24	2,141.72	397.52	18.6%
5245 · Tax/License - Bar	1,070.00	1,070.00	0.00	0.0%
5259 · Cigs&Candy purchase for resale	2,418.75	2,415.65	3.10	0.1%
Total 5000 · Bar Expenses	53,814.92	54,723.88	-908.96	-1.7%
5010 · Cafe Expenses				
5040 · Purchases - Food	31,831.72	19,990.54	11,841.18	59.2%
5070 · Inventory Change - Food	-166.32	-193.00	26.68	13.8%
5110 · Wages - Food	8,002.85	5,537.81	2,465.04	44.5%
5140 · Wages - Manager	8,653.86	3,846.16	4,807.70	125.0%
5170 · Cleaning Club	630.56	227.50	403.06	177.2%
5210 · Continuing Education	135.00	0.00	135.00	100.0%
5224 · Miscellaneous - Cafe	0.00	227.50	-227.50	-100.0%
5229 · Equipment Repairs - Food	921.56	257.67	663.89	257.7%
5239 · Supplies - General	1,538.90	1,561.90	-23.00	-1.5%
5243 · Payroll Taxes - Cafe	3,549.62	1,662.65	1,886.97	113.5%
5246 · Tax/License - Food & Clubhouse	35.00	35.00	0.00	0.0%
5010 · Cafe Expenses - Other	96.74	0.00	96.74	100.0%
Total 5010 · Cafe Expenses	55,229.49	33,153.73	22,075.76	66.6%

BENSON GOLF CLUB, INC
Profit & Loss Prev Year Comparison
January through September 2014

	Jan - Sep 14	Jan - Sep 13	$ Change	% Change
5020 · Course Expenses				
5150 · Wages - Course Supervisor	29,244.74	30,689.20	-1,444.46	-4.7%
5160 · Wages - Course	51,025.54	54,695.30	-3,669.76	-6.7%
5194 · Well Repair	0.00	448.72	-448.72	-100.0%
5195 · Electricity-Course	3,074.70	4,309.47	-1,234.77	-28.7%
5196 · Course - Small Tools	653.36	1,264.51	-611.15	-48.3%
5197 · Course - Fertilizer/Chemicals	26,628.61	29,980.74	-3,352.13	-11.2%
5198 · Course - Irrigation Repair	433.59	-32.32	465.91	1,441.6%
5200 · Course - Trees & Shrubs	0.00	470.92	-470.92	-100.0%
5202 · Course - Equipment Repair	12,356.53	23,172.13	-10,815.60	-46.7%
5203 · Course - Ground Improvement	4,059.67	4,555.22	-495.55	-10.9%
5219 · Course - Insurance	7,552.00	7,801.00	-249.00	-3.2%
5221 · Interest Paid	2,992.74	2,895.61	97.13	3.4%
5225 · Miscellaneous - Course	38.14	829.50	-791.36	-95.4%
5234 · Course - Bldg and Maint.	87.75	220.50	-132.75	-60.2%
5240 · Course - Supplies	1,976.18	800.55	1,175.63	146.9%
5244 · Payroll Taxes - Course	13,396.72	16,048.90	-2,652.18	-16.5%
5247 · Tax/License/Permits - Course	1,081.17	1,179.10	-97.93	-8.3%
5248 · Course - Telephone	619.14	602.83	16.31	2.7%
5252 · Course - Porta Biff Rental	903.06	501.28	401.78	80.2%
5264 · Diesel/Gas - Course	6,189.65	7,897.02	-1,707.37	-21.6%
5265 · Heating Fuel	1,366.67	862.97	503.70	58.4%
5279 · New Signs & Repairs	90.84	225.00	-134.16	-59.6%
Total 5020 · Course Expenses	163,770.80	189,418.15	-25,647.35	-13.5%
5090 · ProShop Expenses				
5050 · Purchases - Pro Shop	17,167.46	12,359.04	4,808.42	38.9%
5080 · Inventory Change - Proshop	-2,918.00	-7,894.00	4,976.00	63.0%
5120 · Wages - Proshop	23,784.17	27,330.03	-3,545.86	-13.0%
5191 · Pro Shop - Office Supplies	351.20	112.00	239.20	213.6%
5192 · Range Expense	1,271.45	439.62	831.83	189.2%
5212 · Pro Shop/Course Dues	430.00	420.00	10.00	2.4%
5232 · Repairs - Pro Shop	111.34	0.00	111.34	100.0%
5253 · Course - Handicap Cards	1,144.00	924.00	220.00	23.8%
5260 · Pro Shop - Printing	350.28	0.00	350.28	100.0%
5266 · Gas-Carts	3,496.01	3,531.26	-35.25	-1.0%
5268 · Equipment Lease Expense-Carts	1,707.87	2,427.41	-719.54	-29.6%
5291 · Repairs - Golf Carts	26.35	406.66	-380.31	-93.5%
5292 · Score Card Printing	0.00	2,368.22	-2,368.22	-100.0%
Total 5090 · ProShop Expenses	46,922.13	42,424.24	4,497.89	10.6%

BENSON GOLF CLUB, INC
Profit & Loss Prev Year Comparison
January through September 2014

	Jan - Sep 14	Jan - Sep 13	$ Change	% Change
5400 · Administrative Expenses				
5206 · Advertising	6,501.36	6,316.93	184.43	2.9%
5207 · Accounting	535.00	491.00	44.00	9.0%
5208 · Garbage Pickup	2,037.53	1,203.85	833.68	69.3%
5220 · Insurance & Bonds	6,400.00	10,471.00	-4,071.00	-38.9%
5226 · Miscellaneous - Administrative	3,139.34	259.80	2,879.54	1,108.4%
5227 · Postage	343.00	131.00	212.00	161.8%
5233 · Repair/Maint. - Clubhouse/Equip	5,170.52	3,032.58	2,137.94	70.5%
5237 · Office Supplies	793.37	755.37	38.00	5.0%
5241 · General Supplies	179.42	360.65	-181.23	-50.3%
5249 · Telephone/Internet Service	2,526.08	2,251.36	274.72	12.2%
5251 · Electricity/SewerWater/Lights	11,792.42	12,623.32	-830.90	-6.6%
5261 · Labels, Printing, & Newsletters	0.00	264.36	-264.36	-100.0%
5269 · Credit Card Fees	4,018.39	4,378.24	-359.85	-8.2%
5272 · Corporate Franchise Tax	0.00	300.00	-300.00	-100.0%
5275 · Cable TV	1,013.92	906.70	107.22	11.8%
5276 · Heating-Gas	593.39	482.44	110.95	23.0%
5277 · Water Softening	307.12	321.97	-14.85	-4.6%
5280 · Youth Program Promotion	472.00	0.00	472.00	100.0%
5400 · Administrative Expenses - Other	0.00	227.45	-227.45	-100.0%
Total 5400 · Administrative Expenses	45,822.86	44,778.02	1,044.84	2.3%
Total Expense	365,560.20	364,498.02	1,062.18	0.3%
Net Income	**40,516.17**	**28,704.05**	**11,812.12**	**41.2%**

Memo

To: Mayor Kittelson, Mgr. Wolfington, and Benson City Council

From: Benson Public School Board and Superintendent Dennis Laumeyer

CC:

Date: 10/30/2014

Re: Partnership on Walking Track

Thank you for allowing Benson Schools to address the City Council. Benson Public Schools is working with an architect on a plan to improve district facilities. One part of the plan is to add a gymnasium. The purpose of this presentation is to see if the City Council is interested in allocating funds to add a walking track to the gymnasium. The following are details for adding a walking track:

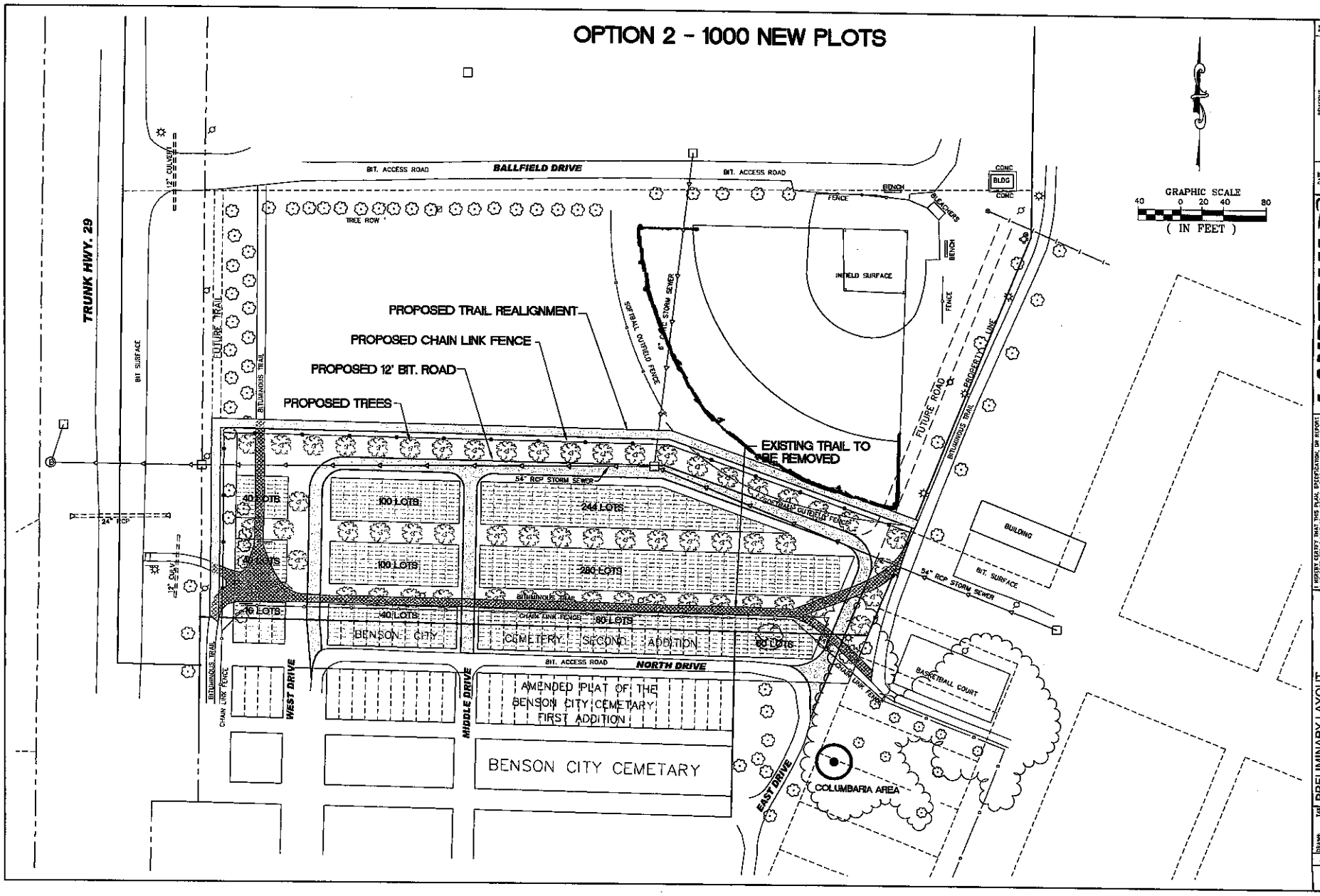
- Two lane ground level walking track around the gymnasium (suspended walking track costs more as the building needs to be bigger and steps and an elevator need to be added)
- Add 2,450 square feet
- Cost for track addition is $506,000. Add soft expenses such as architect costs, permits, etc. and total cost is approximately $620,000. (Cost of gymnasium without a walking track is approximately $1.7 million).
- Benson Schools does not plan to include a walking track in the facility plans without partnership.
- Considerations: Track could replace walking at Armory. Gymnasium could be used for voting and a few other dates that the City needs. Benson Schools would assume maintenance costs for the facility. Hours and staffing details for the walking track could be worked out.

estimate of costs for the community track 10-29-14

hard costs		
additional space		
	square feet required	2,450
	contruction cost per square foot	$197
	building cost	$482,650
roads and utilities @ 2% of building cost		$9,653
storm water control @ 3% of building cost		$14,480
total hard costs		**$506,783**
soft costs		
architectural and engineering @ 8% of hard costs		$40,543
SAC, WAC @ 1%		$5,068
permits, testing, surveys @ 1% of hard costs		$5,068
contingency @ 5% of hard costs		$25,339
land and development costs		$0
total soft costs		**$76,017**
sub-total		**$582,800**
		$582,800
add 6% for june 2015 bidding		$34,968
		$617,768
	round off	**$620,000**

architects rego + youngquist, inc.

OPTION 2 - 1000 NEW PLOTS



DATE	REVISIONS	BY

LANDTEAM INCORPORATED
CONSULTING ENGINEERING AND PROFESSIONAL SERVICES
509 2ND AVENUE EAST • ALEXANDRIA, MINNESOTA 56308
PHONE: (320) 763-6896 • FAX: (320) 763-3768
E-MAIL: LANDTEAM@ARTCOM.NET

I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY REGISTERED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

DATE _____ LIC. NO. XXXXX

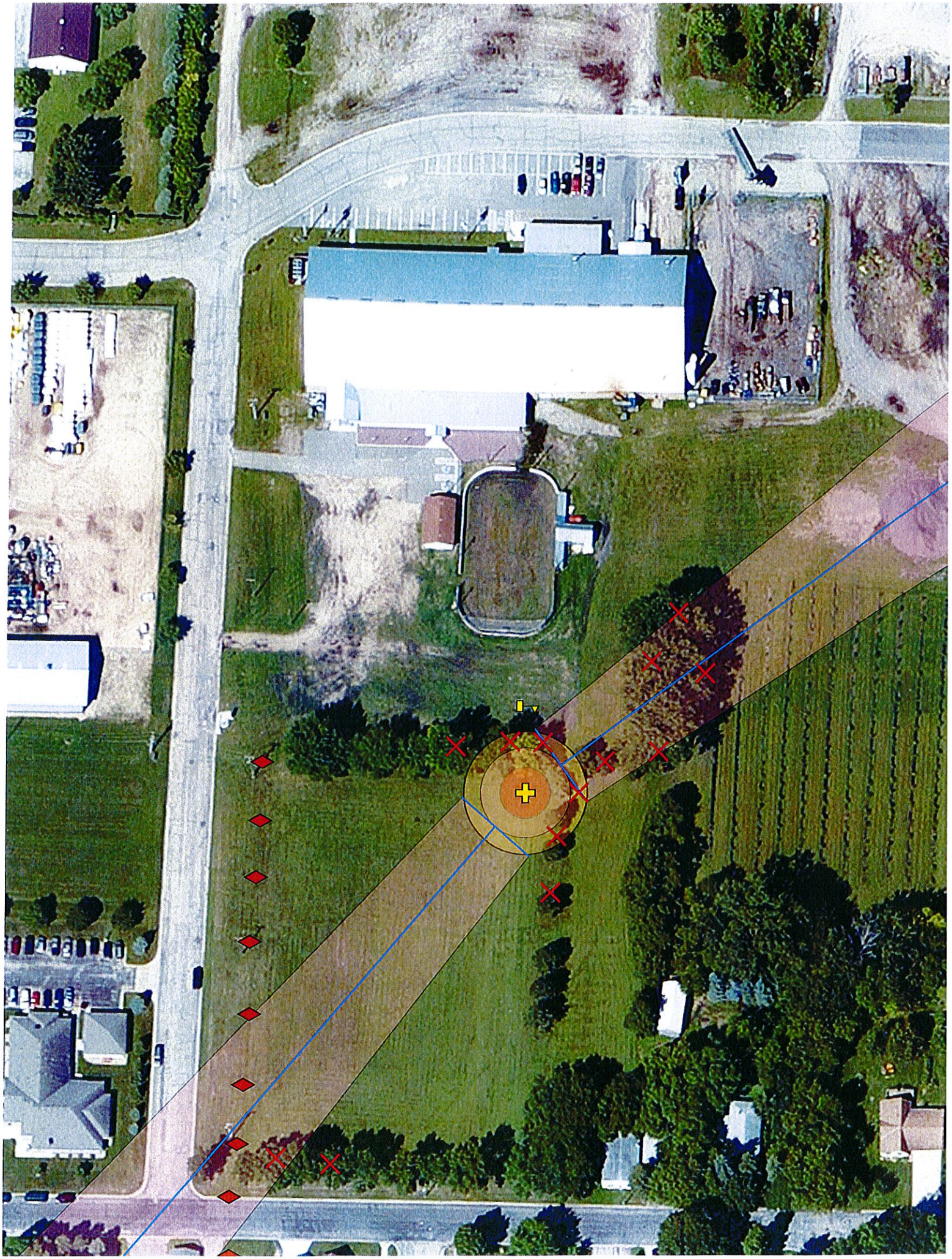
XXXXXXXXXX

PRELIMINARY LAYOUT
BENSON CEMETERY
CITY OF BENSON
BENSON, MINNESOTA

DRAWN:	TAG
DATE:	10-29-04
SCALE AS SHOWN	
PROJ.:	BE101
APPROVED:	

BASESHT.DWG

SHEET 1 OF 1



FOR MONTH ENDED 30Sep2014

DESCRIPTION	2012 YEAR END	2013 YEAR END	2013 YTD FOR SAME TIME PERIOD	2014 YTD	ADOPTED BUDGET	PERCENT
GENERAL FUND REVENUES						
TAXES	1,255,841.27	1,132,719.37	623,785.19	649,649.67	1,195,181.00	54
ABATEMENTS	21,987.80	22,101.81	12,040.15	10,908.03	20,000.00	55
LODGING TAXES	25,238.60	27,532.50	20,418.53	19,022.40	25,000.00	76
FRANCHISE FEES	76,100.97	77,503.27	38,577.68	39,685.52	75,000.00	53
BUSINESS LICENSES	7,566.01	7,590.00	7,570.00	7,865.00	7,500.00	105
NON-BUSINESS LICENSES	885.00	775.00	680.00	685.00	1,000.00	69
BUILDING PERMITS	35,292.16	16,241.25	13,397.75	24,624.60	20,000.00	123
LOCAL GOVERNMENT AID	776,650.00	776,650.00	388,325.00	476,012.50	952,025.00	50
HOMESTEAD & AG CREDIT AID	135.07	130.38				
POLICE TRAINING REIMBURSMENT	1,992.54	2,050.51	2,050.51	1,930.86	2,000.00	97
INSURANCE PREMIUM TAX-FIRE	23,772.90	37,174.46	2,000.00		25,000.00	
INSURANCE PREMIUM TAX-POLICE	36,138.00	48,256.26			40,000.00	
AIRPORT MAINTENANCE	31,177.67	21,961.17	12,926.33	15,222.36	22,052.00	69
TRANSIT REFUNDS	132,177.60	136,000.00	94,718.86	95,301.83	140,000.00	68
OTHER FED/STATE/LOCAL GRANTS	35,757.74	223,063.11	19,184.42	(19,686.71)	16,500.00	(119)
POLICE SERVICES	10,114.36	8,840.00	7,865.00	5,006.46	8,000.00	63
DARE REVENUES	1,735.15	1,709.22	1,129.22	36.00	1,500.00	2
DOG POUND REVENUES	495.00	1,285.00	760.00	400.00	500.00	80
COPS IN SCHOOLS REIMBURSEMENT	33,075.00	26,806.50	19,278.00	18,900.00	33,000.00	57
TOWNSHIP FIRE CONTRACTS	58,131.00	59,874.00	59,874.00	61,669.00	61,000.00	101
FIRE DEPARTMENT CALLS	47,405.00	26,525.10	10,149.12	20,386.66	20,000.00	102
RESQUE SQUAD CALLS	1,951.99	3,528.75	(562.62)	238.50	2,000.00	12
BUILDING INSPECTIONS SERVICES	37,497.46	34,480.87	22,614.48	22,857.99	39,000.00	59
STREET REPAIR FEES	1,379.33	900.00	600.00	2,400.00	2,000.00	120
EQUIPMENT RENTALS	3,197.50	3,235.00	3,110.00	1,280.00	4,000.00	32
WEED REMOVAL CHARGES	2,858.04	942.55	560.26	747.52	2,000.00	37
SWIMMING POOL RECEIPTS	51,013.95	45,370.13	45,283.41	41,435.12	50,000.00	83
POOL CONCESSION SALES	12,400.79	10,534.53	10,534.53	7,893.02	12,000.00	66
ARMORY USE FEES	8,693.25	8,730.00	4,542.50	6,435.00	9,000.00	72
PARK FEES	16,444.34	14,587.78	13,923.66	18,084.43	16,000.00	113
TREE REMOVAL RECEIPTS	6,260.67	1,379.35	29.27	1,165.43	5,000.00	23
BUS FARES	35,157.85	38,915.79	27,516.35	27,493.17	35,000.00	79
BUS SIGN ADVERTISING	702.00	720.00	540.00	540.00	600.00	90
HANGER RENTALS - AIRPORT	9,452.85	11,970.00	9,845.00	9,465.00	12,000.00	79
AIRPORT LAND REVENUES	10,814.00	750.00	750.00	7,196.00	1,000.00	720
SALE OF LOTS - CEMETERY	3,320.00	8,722.84	4,362.84	4,760.00	3,500.00	136
SODDING FEES - CEMETERY	450.00	405.00	320.00	600.00	600.00	100
CEMETERY MEMORIALS						
CEMETERY MONUMENT FEES	325.00	300.00	300.00	275.00	300.00	92
PARK SIGN RENTALS	255.00	260.00	170.00	140.00	200.00	70
COURT FINES	15,275.99	19,025.25	13,019.24	13,894.09	15,000.00	93
PARKING FINES	965.00	455.00	455.00	275.00	1,000.00	28

DESCRIPTION	2012 YEAR END	2013 YEAR END	2013 YTD FOR SAME TIME PERIOD	2014 YTD	ADOPTED BUDGET	PERCENT
SPECIAL ASSESSMENTS	182.97	10.82		41.42		
INTEREST EARNINGS	36,967.94	36,796.11	22,940.14	37,951.00	32,000.00	119
UNREALIZED GAIN (LOSS) ON INVEST	20,867.49	(49,682.42)				
PROPERTY RENTS	10,200.00			50.00		
CIVIC CENTER RENT	30,316.04	30,022.04	19,500.03	19,334.36	29,000.00	67
DONATIONS	1,838.00	3,162.50	3,162.50	5,780.00	1,000.00	578
SALE OF PROPERTY	837.50	6,800.00	5,000.00	1,500.00		
REFUNDS & REIMBURSEMENTS	46,320.99	93,643.61	29,646.73	35,912.58	20,000.00	180
REIMBURSEMENTS - GAS & OIL	30,931.34	26,105.96	17,428.24	28,682.93	25,000.00	115
OTHER REVENUE	13,479.29	4,101.24	3,838.24	3,345.09	5,000.00	67
MANAGEMENT FEE-EDA & RL FUND	18,545.00	17,848.00			16,000.00	
MANAGEMENT FEES - GARBAGE FUND	8,328.00	8,495.00	6,371.30	6,498.06	8,664.00	75
MANAGEMENT FEE - WATER FUND	36,330.00	37,057.00	27,792.38	28,350.00	37,800.00	75
MANAGEMENT FEE - ELECTRIC FUND	163,430.00	166,699.00	125,024.44	127,529.93	170,040.00	75
MANAGEMENT FEE - LIQUOR FUND	24,130.00	24,612.00	18,459.00	18,828.00	25,104.00	75
MANAGEMENT FEE - SEWER FUND	47,166.00	48,109.00	36,081.78	36,803.26	49,071.00	75
MANAGEMENT FEES - TAX INCREMENT	363.86					
TRANSFER FROM OTHER FUNDS	1,664.00	1,432.00			1,650.00	
TRANSFER FROM LIQUOR FUND	30,000.00	60,000.00	60,000.00	80,000.00	80,000.00	100
TRANSFER FROM UTILITY FUND	157,937.76	153,728.00			170,000.00	
TOTAL GENERAL FUND REVENUES	3,509,920.03	3,528,941.61	1,867,888.46	2,025,401.08	3,545,787.00	57
GENERAL FUND EXPENDITURES						
MAYOR & COUNCIL						
SALARIES - CITY COUNCIL	15,420.00	15,730.00	11,825.00	11,780.00	16,000.00	74
PENSIONS	1,179.69	1,203.41	904.66	901.22	1,200.00	75
OFFICE SUPPLIES	81.98	60.06			100.00	
MAYOR & COUNCIL CONTINGENCY	2,341.52	170.31	170.31	683.98	400.00	171
TRAVEL EXPENSE	955.02	1,283.68	1,224.92	1,165.37	1,400.00	83
TRAINING & INSTRUCTION	1,265.00	935.00	735.00	1,110.00	1,400.00	79
PRINTING & PUBLISHING	4,090.81	4,090.09	3,612.64	2,806.53	3,000.00	94
OTHER INS - PUBLIC OFF LIAB	15,900.03	17,174.97	17,174.97	9,660.00	17,500.00	55
DUES & SUBSCRIPTIONS	8,012.00	7,921.00	4,793.00	5,269.00	8,600.00	61
TOTAL: MAYOR & COUNCIL	49,246.05	48,568.52	40,440.50	33,376.10	49,600.00	67
ADMINISTRATION & FINANCE						
SALARIES	266,005.46	262,015.43	190,358.97	198,110.96	289,800.00	68
PENSIONS	46,567.30	46,111.28	33,471.95	33,693.36	51,900.00	65
HEALTH, LIFE, DISB + CAFETERIA	58,169.04	54,836.38	41,114.52	43,369.17	62,000.00	70
OFFICE SUPPLIES	5,947.34	4,731.46	3,729.04	4,129.44	6,000.00	69
DUPLICATING & COPYING	3,538.88	2,506.94	1,984.28	2,183.38	4,000.00	55

DESCRIPTION	2012 YEAR END	2013 YEAR END	2013 YTD FOR SAME TIME PERIOD	2014 YTD	ADOPTED BUDGET	PERCENT
POSTAGE	3,832.25	2,082.30	1,355.65	234.87	3,000.00	8
SAFETY AND DRUG TESTING	298.50	843.35	608.10	556.92	500.00	111
GAS & OIL	2,773.98	3,422.59	2,380.27	2,229.03	3,000.00	74
EQUIPMENT REPAIR PARTS	1,371.76	1,290.06	353.06	1,716.41	1,000.00	172
SMALL TOOLS AND EQUIPMENT	2,875.12	2,097.49	2,421.78	2,360.12	4,000.00	59
UTILITY CONTRACTED SERVICES	12,000.00	12,000.00	9,000.00	9,000.00	12,000.00	75
OTHER CONTRACTED SERVICES	8,509.72	12,880.15	10,344.65	5,626.56	8,000.00	70
CONSULTING SERVICES	10,637.26	4,679.50	4,586.50	14,980.05	4,000.00	375
TELEPHONE	9,395.06	9,193.66	6,866.52	6,767.71	10,000.00	68
TRAVEL EXPENSE	6,260.23	8,572.91	7,931.19	4,259.53	7,000.00	61
TRAINING & INSTRUCTION	1,710.17	2,616.42	2,366.42	2,052.73	2,500.00	82
PUBLIC INFORMATION		131.32	131.32			
INSURANCE	2,409.00	2,075.00	1,700.00	5,945.00	2,000.00	297
WORKERS COMPENSATION	2,647.00	1,797.08	1,797.08	1,811.00	2,000.00	91
DUES & SUBSCRIPTIONS	2,068.98	2,116.28	1,742.28	1,758.98	2,000.00	88
TOTAL: ADMINISTRATION & FINANCE	447,017.05	435,999.60	324,243.58	340,785.22	474,700.00	72
ELECTIONS						
TEMPORARY SALARIES	3,907.57	1,326.85		841.18	4,000.00	21
OFFICE SUPPLIES	4,794.71	3,261.18	1,113.77	298.51	3,000.00	10
TOTAL: ELECTIONS	8,702.28	4,588.03	1,113.77	1,139.69	7,000.00	16
AUDITING & ACCTING SERVICES	19,100.00	19,850.00	19,850.00	20,675.00	20,500.00	101
ASSESSING SERVICES CONTRACTED	17,380.00	17,369.00	17,369.00	17,292.00	17,500.00	99
CITY ATTORNEY						
OFFICE SUPPLIES	833.05	1,372.03	1,247.85	154.73	1,200.00	13
CITY ATTORNEY CONTRACT	22,764.50	25,386.50	21,088.00	16,201.50	26,000.00	62
TOTAL: CITY ATTORNEY	23,597.55	26,758.53	22,335.85	16,356.23	27,200.00	60
CITY HALL						
BUILDING MAINTENANCE & SUPPL	6,283.97	8,097.81	7,269.60	5,181.44	15,000.00	35
CONTRACTED SERV - CLEANING	2,555.50	3,817.18	2,781.43	2,826.00	4,200.00	67
INSURANCE	4,100.00	4,800.00	4,800.00	4,543.00	5,000.00	91
UTILITIES	8,621.20	7,331.08	5,626.70	7,253.25	8,000.00	91
HEATING COST	3,922.12	3,794.30	2,678.46	4,298.88	4,000.00	107
TOTAL: CITY HALL	25,482.79	27,840.37	23,156.19	24,102.57	36,200.00	67

DESCRIPTION	2012 YEAR END	2013 YEAR END	2013 YTD FOR SAME TIME PERIOD	2014 YTD	ADOPTED BUDGET	PERCENT
POLICE DEPARTMENT						
SALARIES	415,355.74	465,656.22	327,232.82	327,414.28	494,300.00	66
PENSIONS	71,624.64	77,847.50	54,451.86	59,726.06	93,700.00	64
HEALTH, LIFE & DISB INSURANCE	70,913.47	78,787.48	59,895.48	82,519.31	88,260.00	93
OFFICE SUPPLIES	4,282.25	4,184.30	3,550.18	3,882.40	4,500.00	86
GAS & OIL	22,664.28	26,023.57	19,535.28	20,740.57	25,000.00	83
OPERATING SUPPLIES	23,122.98	17,914.98	15,468.76	17,015.18	17,200.00	99
UNIFORM ALLOWANCE	8,628.84	14,196.07	11,917.33	11,387.17	9,400.00	121
PERSONNEL TESTING & RECRUIT	541.70	2,098.45	2,098.45	133.42	1,500.00	9
INVESTIGATIONS	7,750.00	23,565.35	13,173.26	23,542.52	24,000.00	98
EQUIPMENT REPAIR PARTS	447.46	2,924.81	312.15	2,821.81	2,500.00	113
EQUIPMENT REPAIRS CONTRACTED	9,159.82	10,125.26	8,318.48	4,224.89	9,000.00	47
SMALL TOOLS & EQUIPMENT	7,839.04	7,878.42	5,976.00	5,278.01	9,000.00	59
CONTRACTED RECORDS MAINT	1,790.68				4,000.00	
TELEPHONE	7,324.00	7,311.19	5,427.71	5,940.67	7,500.00	79
DARE EXPENDITURES	1,509.46	1,748.39	1,599.42	1,928.08	2,000.00	96
TRAVEL EXPENSE	1,531.51	2,478.54	1,379.12	5,519.37	3,000.00	184
TRAINING & INSTRUCTION	4,213.68	3,174.03	2,786.23	5,928.35	6,000.00	99
INSURANCE	16,711.00	19,251.00	19,251.00	7,958.00	20,000.00	40
WORKERS COMPENSATION	17,835.00	12,451.05	12,451.05	12,546.00	13,000.00	97
RENTS	1,680.00	1,680.00	1,140.00	1,140.00	1,600.00	71
DUES & SUBSCRIPTIONS	2,246.31	2,288.95	2,288.95	2,002.00	2,800.00	72
DOG POUND EXPENSES	958.75	2,269.36	730.00	480.02	1,700.00	28
TOTAL: POLICE DEPARTMENT	698,130.61	783,854.92	568,983.53	602,128.11	842,460.00	71
FIRE DEPARTMENT						
PART TIME - SALARIES	46,053.90	42,437.74	3,310.24	2,906.55	48,000.00	6
OFFICE SUPPLIES	470.47	47.74		384.53	750.00	51
GAS & OIL	3,584.69	2,303.95	1,608.33	1,630.12	3,000.00	54
OPERATING SUPPLIES	3,774.34	4,703.77	3,755.41	1,814.14	4,000.00	45
EQUIPMENT REPAIR PARTS	3,609.46	445.17	226.94	428.61	4,000.00	11
EQUIPMENT REPAIR CONTRACTUAL	12,025.17	2,104.00	1,684.68	5,517.33	5,000.00	110
RADIO REPAIRS CONTRACTED	581.92	76.95	76.95		1,000.00	
BUILDING MAINTENANCE & SUPPL	2,626.78	15,522.31	14,436.02	2,776.09	3,000.00	93
BUILDING REPAIRS CONTRACTED		600.00	600.00			
SMALL TOOLS & EQUIPMENT	2,792.38	4,007.27	2,017.36	4,582.76	6,000.00	76
TELEPHONE	160.36	171.69	128.70	129.16	200.00	65
CONTRACTED SERVICES	529.21	1,932.08	322.10	142.15		
TRAVEL EXPENSE	21.75	1,490.24	1,490.24	1,982.29	1,000.00	198
TRAINING & INSTRUCTION	5,560.87	3,851.89	2,892.80	3,752.80	5,000.00	75
INSURANCE	12,760.00	15,136.24	15,100.00	9,274.00	15,500.00	60

DESCRIPTION	2012 YEAR END	2013 YEAR END	2013 YTD FOR SAME TIME PERIOD	2014 YTD	ADOPTED BUDGET	PERCENT
WORKERS COMPENSATION	6,746.00	6,268.48	6,268.48	6,390.00	6,500.00	98
UTILITIES	3,628.74	4,262.76	3,171.34	2,850.53	4,000.00	71
HEATING COST	2,164.29	3,283.05	2,148.34	2,915.21	4,000.00	73
HYDRANT RENTALS/FIRE SERVICE	10,000.00	10,000.00	7,499.97	7,499.97	10,000.00	75
DUES & SUBSCRIPTIONS	290.00	432.00	432.00	320.00	500.00	64
TOTAL: FIRE DEPARTMENT	117,380.33	119,077.33	67,169.90	55,296.24	121,450.00	46
BUILDING DEPARTMENT						
SALARIES	45,773.63	46,364.56	32,610.48	32,972.64	48,000.00	69
PENSIONS	8,371.38	8,681.98	6,093.10	6,533.38	8,590.00	76
HEALTH, LIFE AND DISABILITY	9,807.76	10,715.40	7,959.72	8,635.48	12,800.00	67
GAS	974.55	853.84	683.34	534.80	900.00	59
OPERATING SUPPLIES	1,858.42	1,704.36	1,066.81	1,783.73	2,000.00	89
CONTRACTED SERV.-OTHER EXPENSE	988.50	527.50	527.50	4,976.50	3,000.00	166
TELEPHONE	738.31	718.38	538.98	547.53	750.00	73
TRAVEL EXPENSE	4,206.04	4,183.82	2,920.48	3,241.38	4,000.00	81
TRAINING & INSTRUCTION	376.52	680.00	570.00	469.59	600.00	78
DUES & SUBSCRIPTIONS	75.00			60.00	200.00	30
TOTAL: BUILDING DEPARTMENT	73,170.11	74,429.84	52,970.41	59,755.03	80,840.00	74
HIGHWAY STREETS & ROADS						
SALARIES	192,636.31	197,182.41	148,929.75	151,999.87	192,000.00	79
PENSIONS	32,790.26	33,826.48	24,869.08	26,651.74	35,000.00	76
HEALTH, LIFE & DISB INSURANCE	30,531.97	27,693.00	21,717.29	18,776.87	36,000.00	52
OFFICE SUPPLIES	78.15	80.59	80.59	28.71	200.00	14
GAS & OIL	35,600.54	40,225.18	34,261.90	32,235.76	42,000.00	77
OPERATING SUPPLIES	9,395.66	10,007.28	8,155.62	5,453.26	9,000.00	61
STREET MARKINGS & SIGNS	9,014.79	11,242.09	10,003.81	7,932.16	10,000.00	79
SHOP SUPPLIES	1,190.76	859.36	695.84	406.86	600.00	68
EQUIPMENT REPAIR PARTS	14,297.63	20,065.36	16,430.76	12,981.91	15,000.00	87
TIRES	7,007.50	12,806.61	12,011.09	5,273.39	10,000.00	53
EQUIPMENT REPAIRS CONTRACTED	6,745.37	23,106.68	22,621.48	2,906.75	8,000.00	36
STREET MAINTENANCE-MATERIALS	20,213.71	15,163.23	10,244.83	4,206.75	30,000.00	14
STREET MAINT.- SEALCOATING	47,822.19				70,000.00	
SNOW REMOVAL	6,758.08	17,682.38	16,119.74	4,203.01	10,000.00	42
FLOOD CONTROL	10,624.00					
BUILDING MAINTENANCE & SUPPL	1,800.85	4,275.01	3,852.75	983.36	2,500.00	39
SMALL TOOLS & EQUIPMENT	4,368.45	4,080.95	1,113.56	6,078.39	2,500.00	243
TELEPHONE	900.00	900.00	675.00	675.00	900.00	75
TRAVEL EXPENSE	375.08	187.20	100.82	250.08	450.00	56
TRAINING & INSTRUCTION	806.93	773.78	673.78	1,009.34	1,000.00	101

DESCRIPTION	2012 YEAR END	2013 YEAR END	2013 YTD FOR SAME TIME PERIOD	2014 YTD	ADOPTED BUDGET	PERCENT
INSURANCE	18,859.00	21,970.00	21,970.00	13,676.00	23,000.00	59
WORKERS COMPENSATION	17,445.00	13,689.57	13,689.57	14,202.00	14,000.00	101
UTILITIES	3,937.71	4,598.47	3,275.69	4,150.68	4,500.00	92
HEATING COST	1,741.41	2,784.66	1,929.32	2,513.90	3,000.00	84
STREET LIGHTING UTILITIES	64,560.52	63,499.36	46,825.20	44,451.64	70,000.00	64
LAUNDRY	875.93	877.50	713.74	700.79	1,000.00	70
TOTAL: STREET DEPARTMENT	540,377.80	527,577.15	420,961.21	361,748.22	590,650.00	61
ORGANIZED RECREATION						
MANAGEMENT FEES	14,737.51	19,782.57			19,500.00	
SENIOR CITIZEN PROGRAM	12,378.22	10,537.43	8,650.02	8,847.64	17,500.00	51
TOTAL: ORGANIZED RECREATION	27,115.73	30,410.00	8,740.02	8,847.64	37,000.00	24
SWIMMING POOL						
TEMPORARY SALARIES	40,240.92	41,026.29	41,026.29	39,028.96	43,000.00	91
PENSIONS	3,078.38	3,138.54	3,138.54	2,985.72	3,300.00	90
OPERATING SUPPLIES	7,731.65	7,457.05	6,879.54	5,763.19	8,200.00	70
BUILDING MAINTENANCE & SUPPL	5,957.92	6,597.61	6,571.37	18,892.30	7,000.00	270
BUILDING REPAIRS CONTRACTED	10,263.56	568.75	568.75	767.15	1,000.00	77
CONCESSION SUPPLIES	12,596.74	8,875.74	8,875.74	8,576.53	9,000.00	95
TELEPHONE	464.17	427.07	350.63	414.26	450.00	92
INSURANCE	8,489.71	8,561.42	8,561.42	7,657.00	9,000.00	85
UTILITIES	11,912.42	10,406.70	10,011.44	9,298.62	11,500.00	81
HEATING COST	4,827.78	7,210.18	7,134.70	7,879.61	8,000.00	98
TOTAL: SWIMMING POOL	105,563.25	94,269.35	93,118.42	101,263.34	100,450.00	101
ARMORY						
OPERATING SUPPLIES		2,174.09	100.02	81.32	500.00	16
BUILDING MAINT & SUPPLIES	4,933.09	5,306.71	4,433.34	1,195.17	5,000.00	24
CONTRACTED SERVICES	292.83	1,395.13	1,295.90	10,748.20	10,000.00	107
TELEPHONE	464.92	511.53	383.04	362.27	500.00	72
INSURANCE	1,800.00	2,400.00	2,400.00	1,610.00	2,600.00	62
UTILITIES	2,060.19	2,179.41	1,689.10	1,418.17	2,200.00	64
HEATING COST	1,686.25	2,110.63	1,337.72	1,958.37	2,000.00	98
TOTAL: ARMORY	11,237.28	16,077.50	11,639.12	17,373.50	22,800.00	76
PARKS						
SALARIES	76,553.67	79,245.05	57,736.05	70,078.72	73,000.00	96
PENSIONS	10,265.64	11,149.20	7,564.42	10,053.01	11,000.00	91

DESCRIPTION	2012 YEAR END	2013 YEAR END	2013 YTD FOR SAME TIME PERIOD	2014 YTD	ADOPTED BUDGET	PERCENT
HEALTH, LIFE & DISB INSURANCE	11,556.37	12,683.13	9,967.50	9,682.83	12,000.00	81
MOSQUITO SPRAY & SUPPLIES	6,697.43	724.93	724.93	4,148.71	8,000.00	52
CHEMICALS & CHEM SUPPLIES	1,081.94	3,319.75	2,829.43	725.68	3,500.00	21
GAS & OIL	8,417.42	8,343.39	7,205.85	8,046.16	10,000.00	80
OPERATING SUPPLIES	27,207.58	19,713.78	16,244.40	10,475.71	15,000.00	70
LANDSCAPING MATERIALS	2,841.74	10,837.81	3,622.82	2,151.86	4,000.00	54
EQUIPMENT REPAIR PARTS	8,677.48	12,513.78	9,415.13	10,816.67	8,000.00	135
EQUIPMENT REPAIRS CONTRACTED	747.38	2,030.60	2,004.25	1,100.84	3,000.00	37
BUILDING REPAIR AND MAINT	4,402.39	4,691.10	4,608.04	6,260.33	3,500.00	179
SMALL TOOLS & EQUIPMENT	5,710.32	4,518.84	4,081.27	19,580.19	5,000.00	392
CONTRACTED SERVICES-MOWING	4,431.53	5,063.14	4,532.53	5,425.77	5,000.00	109
CONTRACTED SERVICES-TREE REMOV	19,322.73	147,466.72	65,475.62	15,157.06	27,000.00	56
CONTRACTED SERVICES-OTHER	7,687.10	5,598.51	5,398.51	4,400.00	5,000.00	88
TELEPHONE	664.29	720.03	561.17	595.44	500.00	119
TRAVEL EXPENSE	595.04	360.72	305.23	318.51	500.00	64
TRAINING & INSTRUCTION	359.73	322.54	382.54	776.64	500.00	155
INSURANCE	13,262.00	15,442.86	13,962.86	17,132.00	14,500.00	118
UTILITIES	10,000.25	6,577.66	5,248.67	7,511.66	8,000.00	94
RENT	1,800.00	1,800.00	1,350.00	1,350.00	1,800.00	75
CEMETERY	2,474.89	2,560.53	2,452.67	12,076.49	4,000.00	302
TOTAL: PARK DEPARTMENT	224,756.92	355,684.07	225,673.89	217,864.28	222,800.00	98
LODGING TAX EXPENSES	24,769.37	27,138.18	17,845.25	21,595.80	43,750.00	49
PROPERTY TAX ABATEMENTS	20,442.52	8,808.05	8,808.05	17,835.80	20,000.00	89
NOT ALLOCATED	10,750.70	8,650.63	8,549.10	15,426.07	10,000.00	154
PUBLIC TRANSIT						
SALARIES	95,564.21	84,384.81	58,739.49	63,670.17	93,000.00	68
PENSIONS	14,213.03	13,170.16	9,055.82	9,973.04	13,000.00	77
HEALTH, LIFE & DISB INSURANCE	19,724.94	14,893.52	11,360.51	13,137.57	25,000.00	53
GAS & OIL	25,030.88	26,722.80	20,572.95	18,723.22	27,000.00	69
PERSONNEL TESTING		7,848.96	66.00	1,125.00		
OPERATING SUPPLIES	2,452.60	1,671.73	1,303.11	901.04	1,500.00	60
EQUIPMENT REPAIR PARTS	3,113.63	8,721.33	5,529.26	4,596.05	8,000.00	57
TIRES	902.26	1,411.65	934.86	2,133.36	2,500.00	85
TELEPHONE	489.21	511.88	381.21	372.01	500.00	74
TRAVEL EXPENSE	758.03	496.10	290.69	672.73	600.00	112
TRAINING & INSTRUCTION	124.00	225.00		155.00	200.00	78
ADVERTISING					300.00	
INSURANCE	4,900.00	4,764.00	4,764.00	8,540.11	5,400.00	158

DESCRIPTION	2012 YEAR END	2013 YEAR END	2013 YTD FOR SAME TIME PERIOD	2014 YTD	ADOPTED BUDGET	PERCENT
WORKERS COMPENSATION	5,554.00	5,339.98	5,339.98	4,331.00	5,500.00	79
RENT	4,500.00	4,500.00	3,375.00	3,375.00	4,500.00	75
DUES AND SUBSCRIPTIONS						
TOTAL: PUBLIC TRANSIT	177,326.79	174,661.92	121,712.88	131,705.30	187,000.00	70
AIRPORT						
SALARIES	2,500.00	2,500.00			2,500.00	
PENSIONS	192.00	192.00			430.00	
GAS	23,788.94	19,309.63	14,745.98	36,217.03	23,000.00	157
OPERATING SUPPLIES	1,570.59	3,002.94	2,661.53	2,011.65	3,000.00	67
BUILDING MAINTENANCE & SUPPL	7,485.90	6,821.19	5,473.72	11,386.93	5,000.00	228
MANAGEMENT FEES	4,200.00	4,200.00	3,150.00	3,340.00	4,500.00	74
CONTRACTED SERVICES	4,854.00	12.00		675.38	500.00	135
TELEPHONE	863.95	894.42	665.48	649.42	900.00	72
INSURANCE	4,600.00	4,820.00	4,820.00	5,273.00	5,200.00	101
UTILITIES	9,000.70	11,450.22	7,714.88	5,485.55	10,000.00	55
HEATING COST	671.81	483.03	383.02	933.33	1,000.00	93
TOTAL: AIRPORT	59,727.89	53,685.43	39,614.61	65,972.29	56,030.00	118
TRANSFERS						
TRANSFER TO LIBRARY FUND						
TRANSFER TO FIRE DEPT BOND FND						
TRANS TO CAPITAL OUTLAY FUND	350,000.00	412,000.00			450,000.00	
TRANS TO GOLF CLUB FUND	2,648.45	4,317.40		4,180.00		
TRANSFER TO CONCRETE PROJECTS	15,000.00	15,000.00			15,000.00	
TRANS TO STORM WATER FUND	10,000.00	200,000.00	200,000.00			
TRANS TO FIRE RELIEF FUND	33,109.90	47,202.46	2,000.00		36,803.00	
TRANS TO OTHER FUNDS	48,307.77					
TRANS TO CIVIC CENTER	26,000.04	26,000.04	19,500.03	19,500.03	26,000.00	75
TOTAL GENERAL FUND EXPENDITURES	3,166,341.18	3,559,818.32	2,315,795.31	2,154,218.46	3,495,733.00	62
TOTAL REVENUES LESS EXPENDITURES	343,578.85	(30,876.71)	(447,906.85)	(128,817.38)	50,054.00	(257)

DESCRIPTION	2012 YEAR END	2013 YEAR END	2013 YTD FOR SAME TIME PERIOD	2014 YTD	ADOPTED BUDGET	PERCENT
LIBRARY FUND						
TAXES	116,326.41	104,313.87	57,372.28	58,091.27	106,800.00	54
INTEREST EARNINGS						
RENTALS						
DONATIONS	5,115.00	5,433.73	707.00	714.26		
BUILDING DONATIONS						
SALE OF PROPERTY						
REFUNDS & REIMBURSEMENTS	2,043.52	2,017.42	1,392.52	1,942.96	2,000.00	97
TRANSFER FROM GENERAL FUND						
TRANSFER FROM OTHER FUNDS	450.00	396.00			450.00	
TOTAL LIBRARY FUND REVENUES	123,934.93	112,161.02	59,471.80	60,748.49	109,250.00	56
EXPENDITURES						
OFFICE & OPERATING SUPPLIES	1,691.29	3,530.56	1,597.67	5,094.24	5,003.00	102
EQUIPMENT REPAIRS					500.00	
BUILDING MAINTENANCE & SUPPL	4,530.45	5,261.21	4,672.92	7,417.97	6,000.00	124
BUILDING REPAIRS CONTRACTED	3,557.00					
MANAGEMENT FEES-PIONEERLAND	72,671.00	74,850.00	56,137.50	57,822.75	77,097.00	75
CONTRACTED SERV - CLEANING	4,200.00	4,605.00	3,420.00	3,555.00	5,000.00	71
TELEPHONE	928.20	922.81	687.49	674.62	1,000.00	67
TRAVEL	175.00	175.00	175.00	274.57	750.00	37
INSURANCE	2,900.00	3,500.00	3,500.00	3,864.00	3,700.00	104
UTILITIES	5,036.75	4,484.15	3,816.16	1,743.59	5,200.00	34
HEATING COST	954.43	2,125.90	1,667.14	2,058.91	2,000.00	103
CAPITAL OUTLAY				12,000.00		
CAPITAL OUTLAY - BOOKS	3,000.00	3,000.00	3,000.00	3,474.46	3,000.00	116
TOTAL LIBRARY FUND EXPENDITURES	99,644.12	102,454.63	78,673.88	97,980.11	109,250.00	90
TOTAL REVENUES LESS EXPENDITURES	24,290.81	9,706.39	(19,202.08)	(37,231.62)		

DESCRIPTION	2012 YEAR END	2013 YEAR END	2013 YTD FOR SAME TIME PERIOD	2014 YTD	ADOPTED BUDGET	PERCENT
*** WATER FUND ***						
SALE OF SERVICE	574,489.34	561,063.10	429,651.55	428,260.69	591,500.00	72
CONNECTION FEES		750.00	750.00	250.00	500.00	50
FIRE SERVICE FEE	10,000.00	10,000.00	7,499.97	7,499.97	10,000.00	75
REFUNDS & REIMBURSEMENTS	5,069.10	18,995.60	6,380.91	3,723.54	7,000.00	53
TOTAL REVENUES	589,558.44	590,808.70	444,282.43	439,734.20	609,000.00	72
EXPENDITURES						
SALARIES	94,602.62	103,158.58	72,080.43	79,134.98	105,000.00	75
EARNED BENEFITS	(259.45)	(15,024.35)			1,200.00	
FRINGE BENEFITS	33,926.12	36,946.30	27,062.46	29,308.87	39,530.00	74
OFFICE SUPPLIES	1,030.57	160.52	160.52	334.35	500.00	67
CHEMICALS & CHEMICAL SUPPLIES	8,878.06	23,116.08	9,901.64	13,577.39	25,000.00	54
GAS & OIL	3,078.03	3,405.48	2,650.06	3,054.57	4,000.00	76
OPERATING SUPPLIES	5,140.03	5,517.32	3,236.67	6,673.81	5,000.00	133
LABORATORY AND TESTING	2,941.40	5,367.80	4,526.50	1,056.75	2,000.00	53
EQUIPMENT REPAIR & MAINTENANCE	2,668.44	7,401.50	6,876.49	2,700.56	5,500.00	49
MAINTAIN SYSTEM	22,944.20	76,619.52	38,105.03	50,530.33	39,000.00	130
BUILDING REPAIR & MAINTENANCE	5,409.49	3,190.56	3,021.14	537.81	3,000.00	18
MANAGEMENT FEES	36,330.00	37,057.00	27,792.70	28,350.00	37,800.00	75
TELEPHONE	1,660.85	1,941.53	1,452.04	1,529.21	2,000.00	76
TRAVEL	282.77	935.06	785.22	698.59	1,000.00	70
TRAINING	628.26	1,832.41	1,373.41	1,341.60	1,000.00	134
MARKETING	385.99	596.03	596.03	569.02	600.00	95
INSURANCE	10,769.00	14,350.00	10,762.60	6,470.00	5,130.00	126
WORK COMP INSURANCE	4,740.00	3,489.31	2,616.91	145.00	3,500.00	4
ELECTRIC UTILITIES	31,357.29	29,678.70	23,968.69	21,071.50	34,000.00	62
DEPRECIATION	189,286.65	190,821.00	140,087.86	140,125.23	190,000.00	74
MISCELLANEOUS	4,937.52	4,422.83	2,623.73	2,336.22	5,000.00	47
INTERDEPARTMENTAL CHARGES	12,375.00	12,375.00	9,281.25	9,281.25	12,375.00	75
TOTAL EXPENDITURES	473,112.84	547,358.18	388,961.38	398,827.04	522,135.00	76
OPERATING PROFIT/(LOSS)	116,445.60	43,450.52	55,321.05	40,907.16	86,865.00	47

DESCRIPTION	2012 YEAR END	2013 YEAR END	2013 YTD FOR SAME TIME PERIOD	2014 YTD	ADOPTED BUDGET	PERCENT
OTHER INCOME & EXPENSE						
INTEREST INCOME	10,991.23	10,871.22	8,280.99	5,965.52	12,000.00	50
CONTRIBUTED CAPITAL DEPRECIAT'N						
GAIN/LOSS ON FIXED ASSET SALE	(15,628.25)					
INTEREST EXPENSE	(63,144.69)	(68,500.38)	(41,842.45)	(37,552.02)	(67,600.00)	56
GRANTS & CONTRIBUTED CAPITAL						
NET INCOME/(LOSS)	48,663.89	(11,478.64)	21,759.59	9,320.66	31,265.00	30

DESCRIPTION	2012 YEAR END	2013 YEAR END	2013 YTD FOR SAME TIME PERIOD	2014 YTD	ADOPTED BUDGET	PERCENT
*** SEWER FUND ***						
SALE OF SERVICE	730,264.04	738,025.69	552,220.65	613,721.39	850,000.00	72
CONNECTION FEES		4,000.00	4,000.00	2,500.00	2,000.00	125
REFUNDS & REIMBURSEMENTS	6,592.34	4,722.53	598.96	1,497.49	2,000.00	75
TOTAL REVENUES	736,856.38	746,748.22	556,819.61	617,718.88	854,000.00	72
EXPENDITURES						
SALARIES	6,378.13	5,532.95	3,728.48	4,495.94	6,800.00	66
EARNED BENEFITS	313.73	(20,117.72)			300.00	
FRINGE BENEFITS	1,917.90	1,779.68	1,182.11	1,575.60	2,200.00	72
OFFICE SUPPLIES	76.52				400.00	
CHEMICALS & CHEMICAL SUPPLIES				25,286.16	30,000.00	84
GAS & OIL	2,217.71	3,396.89	1,046.00	2,066.38	3,000.00	69
OPERATING SUPPLIES	523.35	1,968.61	1,332.76	1,042.92	500.00	209
LABORATORY AND TESTING		2,070.70	2,070.70			
CONTRACTED SERVICES-TESTING						
EQUIPMENT REPAIR & MAINTENANCE	4,425.78	13,425.73	11,351.70	10,403.39	10,000.00	104
MAINTAIN SYSTEM	15,706.58	28,493.10	22,850.30	33,350.87	34,000.00	98
BUILDING REPAIR & MAINTENANCE	7,161.75	8,837.63	8,893.54	2,944.03	9,000.00	33
CONTRACTED OPERATIONS	290,757.00	287,511.00	223,893.00	195,453.00	260,600.00	75
MANAGEMENT FEES	47,166.00	48,109.00	36,081.70	36,803.25	49,071.00	75
TELEPHONE	241.79	234.28	176.49	178.86	300.00	60
TRAVEL	234.46	22.34	15.27	163.26	300.00	54
TRAINING	172.50	482.20	482.20	330.43	400.00	83
INSURANCE	16,669.00	19,791.00	14,587.60	9,713.25	13,000.00	75
WORK COMP INSURANCE	527.00	489.68	489.68		200.00	
ELECTRIC UTILITIES	34,838.34	38,894.15	29,444.70	35,600.35	39,000.00	91
HEAT	3,848.31	6,008.52	4,621.35	4,964.36	6,000.00	83
DEPRECIATION	319,856.74	318,503.84	238,072.65	238,681.35	315,000.00	76
MISCELLANEOUS	3,470.37	4,999.42	1,763.54	1,719.14	4,000.00	43
INTERDEPARTMENTAL CHARGES	21,360.00	21,360.00	16,020.00	16,020.00	21,360.00	75
TOTAL EXPENDITURES	777,862.96	791,793.00	618,103.77	620,792.54	805,431.00	77
OPERATING PROFIT/(LOSS)	(41,006.58)	(45,044.78)	(61,284.16)	(3,073.66)	48,569.00	(6)

DESCRIPTION	2012 YEAR END	2013 YEAR END	2013 YTD FOR SAME TIME PERIOD	2014 YTD	ADOPTED BUDGET	PERCENT
OTHER INCOME & EXPENSE						
SPECIAL ASSESSMENTS						
INTEREST INCOME	6,544.54	3,667.30	3,164.74	1,006.61	4,000.00	25
CONTRIBUTED CAPITAL DEPRECIAT'N						
INTEREST EXPENSE	(71,936.89)	(71,366.47)	(43,289.21)	(39,600.39)	(63,700.00)	62
GAIN/LOSS ON DISPOSAL OF ASSET						
GRANTS & CONTRIBUTED CAPITAL						
NET INCOME/(LOSS)	(106,398.93)	(112,743.95)	(101,408.63)	(41,667.44)	(11,131.00)	374

DESCRIPTION	2012 YEAR END	2013 YEAR END	2013 YTD FOR SAME TIME PERIOD	2014 YTD	ADOPTED BUDGET	PERCENT
*** GARBAGE COLLECTION FUND ***						
REVENUES						
SALE OF GARBAGE TAGS	3,057.62	4,365.07	2,963.04	2,861.85	3,000.00	95
GARBAGE BILLINGS	161,670.27	162,359.69	121,743.70	121,877.62	163,000.00	75
OTHER REVENUE	367.99	135.27	123.21	435.59	200.00	218
TOTAL REVENUES	165,095.88	166,860.03	124,829.95	125,175.06	166,200.00	75
EXPENDITURES						
OPERATING SUPPLIES	870.63	1,768.10	1,762.07	1,191.53	1,200.00	99
MANAGEMENT FEES	8,328.00	8,495.00	6,371.30	6,498.00	8,664.00	75
CONTRACTED GARBAGE PICKUP	103,944.00	103,944.01	77,958.01	77,958.00	114,000.00	68
REFUSE DISPOSAL	43,076.00	44,196.00	32,262.40	32,507.60	75,000.00	43
UNCOLLECTABLE ACCOUNTS	407.62	847.96			1,000.00	
TOTAL EXPENDITURES	156,626.25	159,251.07	118,353.78	118,155.13	199,864.00	59
OPERATING PROFIT/(LOSS)	8,469.63	7,608.96	6,476.17	7,019.93	(33,664.00)	(21)
INTEREST INCOME	2,237.84	2,119.44	1,569.87	1,544.10	2,000.00	77
NET INCOME/(LOSS)	10,707.47	9,728.40	8,046.04	8,564.03	(31,664.00)	(27)

DESCRIPTION	2012 YEAR END	2013 YEAR END	2013 YTD FOR SAME TIME PERIOD	2014 YTD	ADOPTED BUDGET	PERCENT
*** ELECTRIC FUND ***						
REVENUES						
SALE OF SERVICE	3,148,431.25	3,139,817.57	2,423,359.30	2,409,134.33	3,132,000.00	77
MISCELLANEOUS	55,546.86	77,590.87	46,996.22	31,936.95	88,000.00	36
ADMINISTRATIVE SERVICES	12,000.00	12,000.00	9,000.08	9,000.08	12,000.00	75
INTERDEPARTMENTAL CHARGES	33,735.00	33,735.00	25,301.25	25,301.25	33,735.00	75
REFUNDS AND REIMBURSEMENTS	48,765.24	79,537.98	5,879.84	7,829.23	20,000.00	39
CONSERVATION REBATES	41,572.99	28,867.50	28,201.48	22,508.00	20,000.00	113
TRANSMISSION REVENUE		4,169.15	2,812.67	3,536.97	5,400.00	65
GENERATION CAPACITY REVENUE	48,024.00	48,852.00	36,639.00	20,981.00	16,000.00	131
DEDICATED CAPACITY REVENUE	309,600.00	313,200.00	234,900.00	231,900.00	300,960.00	77
GENERATION SALES	12,527.24	10,262.23	8,132.98	6,795.29	15,000.00	45
BACKUP POWER AGREEMENT	419,578.23	681,791.09	481,496.16	451,591.53	426,000.00	106
TOTAL REVENUES	4,129,780.81	4,429,823.39	3,302,718.98	3,220,514.63	4,069,095.00	79
EXPENDITURES						
POWER PRODUCTION						
GAS & OIL	43,185.00	42,086.13	29,664.63	174.00	30,000.00	1
OPERATING SUPPLIES	699.71					
EQUIPMENT REPAIR & MAINTENANCE	58,930.68	75,953.10	37,137.95	42,189.42	65,000.00	65
BUILDING REPAIR & MAINT	2,199.06	1,255.07	439.79	3,765.29	1,500.00	251
MANAGEMENT FEES-POWER PRODUCT		16,669.91	12,502.43	12,753.00	17,004.00	75
MRES-OPERATION & MAINT		30,151.50	17,922.50	9,029.19	31,000.00	29
CONTRACTED SERVICES	576.00					
UTILITIES	29,348.94	35,644.18	28,094.14	24,400.46	36,000.00	68
MISCELLANEOUS	2,752.13					
TOTAL POWER PRODUCTION	137,691.52	201,759.89	125,761.44	92,311.36	180,504.00	51
PURCHASED POWER						
PURCHASED POWER	1,551,746.00	1,527,111.25	1,154,851.26	1,138,203.20	1,525,000.00	75
WHEELING	293,365.56	296,073.39	226,587.00	205,001.50	296,000.00	69
BACKUP POWER AGREEMENT COSTS	216,670.27	327,037.47	229,208.24	203,012.24	226,500.00	90
TOTAL PURCHASED POWER	2,061,781.83	2,150,222.11	1,610,646.50	1,546,216.94	2,047,500.00	76

DESCRIPTION	2012 YEAR END	2013 YEAR END	2013 YTD FOR SAME TIME PERIOD	2014 YTD	ADOPTED BUDGET	PERCENT
TRANSMISSION						
MAINTENANCE OF TRANS LINE		203.84	203.84		1,000.00	
MANAGMENT FEES-TRANSMISSION		16,669.90	12,502.42	12,753.00	17,004.00	75
MRES-STATION & MAINT		1,151.00		755.85	2,000.00	38
OTHER CONTRACTED SERVICES						
TOTAL TRANSMISSION		18,024.74	12,706.26	13,508.85	20,004.00	68
DISTRIBUTION						
GAS & OIL	10,400.45	11,965.06	9,509.49	7,434.14	13,000.00	57
OPERATING SUPPLIES	18,077.77	25,581.92	20,368.70	29,231.28	27,000.00	108
EQUIPMENT REPAIRS & MAINT	30,062.58	23,189.56	16,437.00	26,878.19	25,000.00	108
MAINTAIN SYSTEM	19,603.19	47,763.42	21,956.33	17,505.41	39,000.00	45
MAINTAIN STREET LIGHTS	3,657.47	27,847.25	7,166.22	2,654.52	28,000.00	9
BUILDING REPAIR & MAINTENANCE	2,681.38	10,067.28	8,413.11	729.89	11,000.00	7
MANAGEMENT FEES-DIST		50,001.46	43,063.88	38,259.00	51,012.00	75
MISSOURI RIVER CLEARING	475,362.40		141,785.95	125,480.03		
MRES DISTRIBUTION		414,105.69	203,246.69	177,959.36	421,000.00	42
OTHER CONTRACTED SERVICES		3,713.00	2,395.00	2,625.92	5,000.00	53
TELEPHONE	1,144.95	3,816.19	2,473.21	2,440.30	6,500.00	38
TRAVEL EXPENSE	1,014.39	2,251.02	1,471.85	3,432.58	2,600.00	132
TRAINING	2,478.00	12,292.59	8,271.58	7,282.80	12,000.00	61
ELECTRIC UTILITIES	11,701.83	14,346.86	10,210.29	12,584.20	15,000.00	84
HEAT	1,662.36	2,377.52	2,377.52	275.40	3,000.00	9
MISCELLANEOUS		844.69	486.10	272.47	1,000.00	27
TOTAL DISTRIBUTION	577,846.77	650,163.51	499,632.92	455,045.49	660,112.00	69
ADMINISTRATION						
SALARIES	82,463.15	84,384.07	59,656.18	58,060.00	89,000.00	65
EARNED BENEFITS	4,533.44	(456.45)			1,500.00	
FRINGE BENEFITS	32,267.64	33,889.18	24,870.74	28,652.53	38,550.00	74
OFFICE SUPPLIES	10,605.35	14,622.58	11,504.98	10,296.78	14,000.00	74
POSTAGE	3,211.34	2,764.03	1,162.03	83.82	3,500.00	2
GAS	209.28	418.62	418.62	187.45	500.00	37
MANAGEMENT FEES	163,430.00	75,014.55	56,955.47	57,388.50	76,518.00	75
MRES-NON UTILITY CHARGES		51,385.12	8,761.22	37,344.20	50,000.00	75
CONTRACTED SERVICES	7,157.09	18,578.32	17,271.17	6,812.85	20,000.00	34
DATA PROCESSING SERVICES	24,224.53	20,239.84	19,464.64	20,054.59	22,000.00	91
BILL PRINT SERVICES	11,215.48	11,072.79	7,388.67	8,323.84	12,000.00	69
TELEPHONE	8,793.65	7,762.19	5,891.63	5,371.15	8,000.00	67
TRAVEL EXPENSE	1,847.17	1,799.78	1,702.92	1,775.63	2,500.00	71
TRAINING & INSTRUCTION	762.64	745.00	745.00	425.00	1,800.00	24

DESCRIPTION	2012 YEAR END	2013 YEAR END	2013 YTD FOR SAME TIME PERIOD	2014 YTD	ADOPTED BUDGET	PERCENT
MARKETING	9,320.85	8,650.23	5,936.52	6,111.06	10,000.00	61
INSURANCE	22,617.00	24,511.00	18,408.25	20,815.75	27,600.00	75
DEPRECIATION	470,683.91	508,797.36	351,175.41	350,466.57	471,300.00	74
MISCELLANEOUS	7,279.12					
BAD DEBTS	11,782.44	10,696.56			12,000.00	
DUES & SUBSCRIPTIONS	5,803.00	5,829.62	5,796.29	6,151.33	6,000.00	103
MRES-LOAD MANAGEMENT		4,897.17	2,460.17	2,059.39	5,500.00	37
LOAD MANAGEMENT/CONSERVATION	58,300.58	62,145.03	47,771.36	41,112.23	55,502.00	74
TOTAL ADMINISTRATION	936,507.66	947,746.59	647,341.27	661,492.67	927,770.00	71
GRAND TOTAL EXPENSES	3,713,827.78	3,967,916.84	2,896,088.39	2,768,575.31	3,835,890.00	72
OPERATING PROFIT/(LOSS)	415,953.03	461,906.55	406,630.59	451,939.32	233,205.00	194
OTHER INCOME & EXPENSE						
INTEREST INCOME	61,328.37	51,612.61	33,824.85	55,543.81	52,000.00	107
UNREALIZED GAIN (LOSS) ON INVS	23,489.05	(139,150.60)				
INTEREST EXPENSE	(286,522.09)	(478,721.11)	(128,210.12)	(112,039.61)	(257,500.00)	44
GAIN/LOSS ON DISPOSAL/ASSET		5,630.00	5,000.00			
SALE OF PROPERTY		1,800.00				
NET INCOME/(LOSS)	214,248.36	(96,922.55)	317,245.32	395,443.52	27,705.00	1427

*** SALE OF SERVICE BREAKDOWN ***

RESIDENTIAL LIGHTING	1,299,443.01	1,331,517.06	1,034,746.34	1,020,273.76	1,330,000.00	77
INTERRUPTIBLE SERVICE	68,372.56	91,243.52	68,968.87	72,731.01	85,000.00	86
MUNICIPAL SERVICE	201,516.68	213,866.32	164,070.22	165,714.34	220,000.00	75
COMMERCIAL LIGHTING	360,463.97	372,540.70	278,627.94	291,749.94	360,000.00	81
INDUSTRIAL SERVICE	1,130,882.82	1,044,292.86	812,754.53	796,637.25	1,050,000.00	76
STREET LIGHTING & SECURITY LIGHTS	87,752.21	86,357.11	64,191.40	62,028.03	87,000.00	71
TOTAL SALES OF SERVICE	3,148,431.25	3,139,817.57	2,423,359.30	2,409,134.33	3,132,000.00	77

DESCRIPTION	2012 YEAR END	2013 YEAR END	2013 YTD FOR SAME TIME PERIOD	2014 YTD	ADOPTED BUDGET	PERCENT
*** LIQUOR FUND ***						
REVENUES						
SALES	1,092,146.82	1,138,723.35	823,435.14	790,816.99	1,126,000.00	70
COST OF SALES	719,498.07	747,601.21	540,714.80	513,762.05	734,900.00	70
GROSS PROFIT	372,648.75	391,122.14	282,720.34	277,054.94	391,100.00	71
RENTAL INCOME	22,958.60	21,193.80	14,434.60	12,161.20	22,000.00	55
MACHINE COMMISSIONS	1,599.82	1,565.77	1,170.96	1,098.56	1,500.00	73
MISCELLANEOUS INCOME	1,114.58	557.58	427.08	428.55	1,000.00	43
TOTAL GROSS PROFIT	398,321.75	414,439.29	298,752.98	290,743.25	415,600.00	70
EXPENDITURES						
SALARIES	131,221.19	148,628.01	107,825.06	99,930.05	151,800.00	66
FRINGE BENEFITS	37,865.57	42,179.36	31,137.03	30,745.11	51,000.00	60
OFFICE SUPPLIES	165.80	436.09	421.57	96.46	500.00	19
OPERATING SUPPLIES	5,502.68	5,913.65	4,724.94	3,734.28	6,000.00	62
BUILDING MAINTENANCE & SUPPLIES	10,033.29	7,082.46	5,400.61	7,880.02	8,000.00	99
MANAGEMENT FEES	24,130.00	24,612.00	18,459.00	18,828.00	25,104.00	75
CONTRACTED SERVICES - CLEANING	9,300.00	9,300.00	6,975.00	6,982.53	9,500.00	74
TELEPHONE EXPENSE	1,213.02	1,257.40	939.24	961.84	1,300.00	74
TRAVEL EXPENSE	447.43	443.00	443.00		450.00	
TRAINING & INSTRUCTION	99.12	295.00	125.00	399.00	300.00	133
FREIGHT ON LIQUOR	3,987.60	4,164.65	3,314.15	2,961.80	4,200.00	71
ADVERTISING	15,306.22	12,371.38	8,009.25	8,368.75	15,000.00	56
INSURANCE	13,258.00	13,120.67	9,980.27	11,558.00	14,500.00	80
UTILITIES	13,972.76	13,073.66	10,081.66	9,920.45	14,000.00	71
HEATING COST	532.96	1,123.96	872.16	971.28	1,200.00	81
DEPRECIATION	8,092.68	6,111.20	7,610.49	4,785.22	6,000.00	80
MISCELLANEOUS	4,058.83	4,126.68	3,174.56	4,431.90	4,700.00	94
CREDIT CARD DISCOUNT	10,996.41	10,999.53	8,113.26	9,258.69	11,000.00	84
BAD DEBTS	838.67	(127.44)	56.71	653.64	500.00	131
LAUNDRY EXPENSE	1,349.74	1,357.18	1,051.05	991.29	1,500.00	66
TOTAL EXPENDITURES	292,371.97	306,468.44	228,714.01	223,458.31	326,554.00	68
OPERATING PROFIT/(LOSS)	105,949.78	107,970.85	70,038.97	67,284.94	89,046.00	76
INTEREST INCOME	263.87	117.07	70.61	66.14	100.00	66
GAIN/LOSS ON DISPOSAL/ASSET						
NET INCOME/(LOSS)	106,213.65	108,087.92	70,109.58	67,351.08	89,146.00	76

DESCRIPTION	2012 YEAR END	2013 YEAR END	2013 YTD FOR SAME TIME PERIOD	2014 YTD	ADOPTED BUDGET	PERCENT
*** LIQUOR SALES ANALYSIS ***						
OFF SALE LIQUOR & WINE SALES	337,516.54	351,937.04	241,120.45	249,470.87	341,000.00	73
COST OF SALES	(237,273.83)	(247,448.74)	(170,255.10)	(172,707.54)	(238,700.00)	72
GROSS PROFIT	100,242.71	104,488.30	70,865.35	76,763.33	102,300.00	75
OFF SALE BEER SALES	552,839.84	568,975.08	423,264.94	401,203.47	572,000.00	70
COST OF SALES	(411,696.52)	(421,226.85)	(311,767.14)	(287,353.25)	(424,000.00)	68
GROSS PROFIT	141,143.32	147,748.23	111,497.80	113,850.22	148,000.00	77
ON SALE LIQUOR & WINE SALES	62,115.11	71,131.61	51,592.42	48,348.17	70,000.00	69
COST OF SALES	(9,903.79)	(12,512.41)	(9,325.49)	(8,853.05)	(11,200.00)	79
GROSS PROFIT	52,211.32	58,619.20	42,266.93	39,495.12	58,800.00	67
ON SALE BEER SALES	90,615.72	97,499.42	70,347.19	56,148.11	94,000.00	60
COST OF SALES	(24,405.48)	(26,771.11)	(19,318.71)	(15,934.40)	(25,000.00)	64
GROSS PROFIT	66,210.24	70,728.31	51,028.48	40,213.71	69,000.00	58
MISCELLANEOUS SALES	49,059.61	49,180.20	37,110.14	35,646.37	49,000.00	73
COST OF SALES	(36,218.45)	(39,642.10)	(30,048.36)	(28,913.81)	(36,000.00)	80
GROSS PROFIT	12,841.16	9,538.10	7,061.78	6,732.56	13,000.00	52
TOTAL SALES	1,092,146.82	1,138,723.35	823,435.14	790,816.99	1,126,000.00	70
TOTAL COST OF SALES	(719,498.07)	(747,601.21)	(540,714.80)	(513,762.05)	(734,900.00)	70
TOTAL GROSS PROFIT	372,648.75	391,122.14	282,720.34	277,054.94	391,100.00	71