Annual Budget

City of Progress
City of Festus
Incorporated 1887
Missouri

Fiscal Year 2014-2015

City of Festus

Annual Budget
Fiscal Year 2014-2015

Mike Cage, Mayor

Ward I
Gary Underwood
Paul Schaffer

Ward 2
Kathy Murphy
Tim Montgomery

Ward 3
Kevin Dennis
Bobby Venz

Ward 4
Jim Tinnin
Sam Richards

Lori Eisenbeis, Treasurer

Happy Welch, City Administrator

Pat Parsons, Finance Director
Tim Lewis, Chief of Police
Chuck Boyer, Fire Chief
Brent Abrams, Public Works Superintendent
Matt Clemens, Building Commissioner
Larry Crites, Park Superintendent
Kathy Condon-Boettcher, Head Librarian
Cindy Roth, Municipal Court Clerk
Michelle Guidicy, Financial Adm. Assistant
Kerry Patek, City Clerk

CITY OF FESTUS - ANNUAL BUDGET - FISCAL YEAR 2014-2015

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Budget Summary - All Funds

		Department Head Request 2014-2015	Budget Approved 2014-2015
Actual Fund Balance at September 30, 2013		$ 24,164,134	$ 24,164,134
Deferred Revenue Available at County at the end of 9/30/13		$ 1,032,047	$ 1,032,047
Budgeted Revenues/Transfers 2013-2014	Amended	$ 15,816,978	$ 15,816,978
Budgeted Expenditures/Transfers 2013-2014	Amended	$ 16,221,428	$ 16,221,428
Estimated Fund Balance September 30, 2014		**$ 24,791,731**	**$ 24,791,731**
Estimated Revenue 2014-2015		$ 16,105,812	$ 16,105,812
Transfers In:		$ 1,963,462	$ 1,963,462
Total Assets 2014-2015		**$ 42,861,005**	**$ 42,861,005**
Estimated Expenditures 2014-2015		$ 18,141,869	$ 17,687,670
Transfers Out:		$ 1,963,462	$ 1,963,462
Estimated Encumbrances as of September 30, 2015		$ -	$ -
Total Liabilities 2014-2015		$ 20,105,331	$ 19,651,132
Estimated Balance September 30, 2015		$ 22,755,674	$ 23,209,873
Total Liabilities & Fund Balance 2014-2015		**$ 42,861,005**	**$ 42,861,005**

Cash in Bank as of May 31, 2014 (Includes Investments & Deferred Revenue)	**$ 20,596,820**	"All Funds"

Revenue - All Funds

Fund	Three Year History: Actual Revenue 2010-2011	Three Year History: Actual Revenue 2011-2012	Three Year History: Actual Revenue 2012-2013	Current Budget: AMENDED Budget 2013-2014	Current Budget: Revenues Through 5/31/2014	Proposed Budget: Estimated Revenue 2014-2015	Proposed Budget: Budgeted Revenue 2014-2015
General Fund	$ 5,943,741	$ 6,138,292	$ 5,943,076	$ 5,755,370	$ 3,897,068	$ 5,832,690	$ 5,832,690
Health Fund	$ 148,648	$ 148,482	$ 151,926	$ 142,450	$ 144,236	$ 147,300	$ 147,300
Library Fund	$ 299,153	$ 297,273	$ 265,347	$ 249,635	$ 238,738	$ 262,148	$ 262,148
Park Fund	$ 238,022	$ 248,879	$ 245,589	$ 231,835	$ 233,830	$ 257,000	$ 257,000
Tourism Tax Fund	$ 83,976	$ 107,033	$ 215,683	$ 185,500	$ 149,507	$ 202,900	$ 202,900
Sales Tax Reimbursement Fund	$ 221,051	$ 233,533	$ 228,626	$ 220,000	$ 143,421	$ 220,000	$ 220,000
Capital Reserve Fund	$ 3,034	$ 6,954	$ 8,177	$ 5,000	$ 3,079	$ 5,000	$ 5,000
Law Enforcement Training Fund	$ 9,475	$ 14,564	$ 11,836	$ 7,000	$ 4,314	$ 6,700	$ 6,700
LLEBG Grant Fund	$ 14,052	$ -	$ 419	$ 13,500	$ -	$ 13,500	$ 13,500
City Transportation Tax Fund	$ 1,150,351	$ 1,618,775	$ 1,859,101	$ 1,948,607	$ 912,283	$ 2,110,020	$ 2,110,020
County Transportation Tax Fund	$ 1,515,824	$ 586,440	$ 39,741	$ 560,200	$ 340,165	$ 565,150	$ 565,150
Levee/Storm water Fund	$ 596,700	$ 587,901	$ 641,640	$ 594,000	$ 403,391	$ 598,700	$ 598,700
Airport Fund	$ 2,281,452	$ -	$ -	$ -	$ -	$ -	$ -
Fire Property Tax Fund	$ -	$ -	$ -	$ -	$ -	$ 315,200	$ 315,200
NID Assessment Fund	$ 50,106	$ 37,378	$ 65,896	$ 50,138	$ 33,941	$ 49,938	$ 49,938
Capital Improvement Fund	$ 587,469	$ 578,251	$ 600,479	$ 593,000	$ 402,483	$ 598,800	$ 598,800
Water & Sewer Fund	$ 4,149,924	$ 4,622,265	$ 4,629,485	$ 4,483,931	$ 2,938,178	$ 4,920,766	$ 4,920,766
Federal Forfeiture Fund	$ 3	$ 19,426	$ 6,243	$ 23	$ 677	$ -	$ -
TOTAL REVENUE	$ 17,292,981	$ 15,245,446	$ 14,913,264	$ 15,040,189	$ 9,845,311	$ 16,105,812	$ 16,105,812
** Transfer In:	$ 2,997,069	$ 954,028	$ 1,045,133	$ 776,789	$ 300,503	$ 1,963,462	$ 1,963,462
TOTALS:	**$ 20,290,050**	**$ 16,199,474**	**$ 15,958,397**	**$ 15,816,978**	**$ 10,145,814**	**$ 18,069,274**	**$ 18,069,274**

** Includes transfer to Long-Term Debt

Expenditures - All Funds

Fund	Three Year History: Actual Expenditures 2010-2011	Three Year History: Actual Expenditures 2011-2012	Three Year History: Actual Expenditures 2012-2013	Current Budget: AMENDED Budget 2013-2014	Current Budget: Expenditures Through 5/31/2014	Proposed Budget: Department Head Request 2014-2015	Proposed Budget: Budget Approved 2014-2015
General Fund	$ 5,934,175	$ 5,600,385	$ 5,734,434	$ 5,805,344	$ 3,625,812	$ 6,200,975	$ 6,125,800
Health Fund	$ 104,902	$ 132,137	$ 96,333	$ 114,446	$ 56,460	$ 138,691	$ 138,691
Library Fund	$ 377,407	$ 289,672	$ 264,012	$ 300,785	$ 164,941	$ 371,114	$ 369,114
Park Fund	$ 500,124	$ 733,120	$ 660,877	$ 656,767	$ 379,358	$ 776,778	$ 640,778
Tourism Tax Fund	$ 1,800	$ -	$ 12,531	$ 66,850	$ 5,000	$ 44,050	$ 44,050
Sales Tax Reimbursement Fund	$ 215,103	$ 242,025	$ 192,572	$ 237,121	$ 207,038	$ 215,500	$ 215,500
Capital Reserve Fund	$ -	$ 900	$ 2,700	$ -	$ -	$ -	$ -
Law Enforcement Training Fund	$ 8,149	$ 5,675	$ 10,447	$ 12,000	$ 6,320	$ 12,000	$ 12,000
LLEBG Grant Fund	$ 16,057	$ -	$ 465	$ 15,000	$ -	$ 15,000	$ 15,000
City Transportation Tax Fund	$ 1,321,429	$ 1,513,522	$ 1,700,907	$ 2,122,625	$ 704,365	$ 2,369,569	$ 2,290,569
County Transportation Tax Fund	$ 1,515,766	$ 584,624	$ 39,483	$ 1,075,269	$ 69,451	$ 566,539	$ 566,539
Storm Water & Parks Fund	$ 93,024	$ 342,056	$ 199,875	$ 320,584	$ 130,210	$ 744,700	$ 582,676
Airport Fund	$ 341,732	$ -	$ -	$ -	$ -	$ -	$ -
Fire Property Tax Fund	$ -	$ -	$ -	$ -	$ -	$ 166,867	$ 166,867
NID Assessment Fund	$ 53,849	$ 55,797	$ 54,886	$ 53,117	$ 43,359	$ 55,020	$ 55,020
Capital Improvement Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Water & Sewer Fund	$ 3,869,116	$ 4,272,424	$ 4,338,542	$ 4,657,181	$ 2,534,740	$ 6,450,576	$ 6,450,576
Federal Forfeiture Fund	$ -	$ 3,899	$ 3,729	$ 7,550	$ -	$ 14,490	$ 14,490
TOTAL EXPENDITURES	$ 14,352,633	$ 13,776,236	$ 13,311,793	$ 15,444,639	$ 7,927,054	$ 18,141,869	$ 17,687,670
Transfers Out:	$ 893,464	# $ 954,028	$ 1,045,133	$ 776,789	$ 300,503	$ 1,963,462	$ 1,963,462
TOTALS:	**$ 15,246,097**	**$ 14,730,264**	**$ 14,356,926**	**$ 16,221,428**	**$ 8,227,557**	**$ 20,105,331**	**$ 19,651,132**
NET REVENUES OVER (UNDER) EXPENDITURE	**$ 5,043,953**	**$ 1,469,210**	**$ 1,601,471**	**$ (404,450)**	**$ 1,918,257**	**$ (2,036,057)**	**$ (1,581,858)**

General Fund Summary

		Department Head Request 2014-2015	Budget Approved 2014-2015
Actual Fund Balance at September 30, 2013		$ 3,586,110	$ 3,586,110
Budgeted Revenues/Transfers 2013-2014	**Amended**	$ 5,817,681	$ 5,817,681
Budgeted Expenditures/Transfers 2013-2014	**Amended**	$ 5,903,347	$ 5,903,347
Estimated Fund Balance September 30, 2014		**$ 3,500,444**	**$ 3,500,444**
Estimated Revenue 2014-2015		$ 5,832,690	$ 5,832,690
Transfers In:		$ 13,228	$ 13,228
Total Assets 2014-2015		**$ 9,346,362**	**$ 9,346,362**
Estimated Expenditures 2014-2015		$ 6,200,975	$ 6,125,800
Transfers Out:		$ 137,571	$ 137,571
Estimated Encumbrances as of September 30, 2015		$ -	$ -
Total Liabilities 2014-2015		$ 6,338,546	$ 6,263,371
Estimated Balance September 30, 2015		$ 3,007,816	$ 3,082,991
Total Liabilities & Fund Balance 2014-2015		**$ 9,346,362**	**$ 9,346,362**

Cash in Bank as of May 31, 2014

General Fund Petty Cash	$ 1,500	
General Fund Operating Acct.	$ 10,000	
General Fund Payroll Acct.	$ 10,000	
General Fund Money Market Acct.	$ 1,663,785	
General Fund Health Reimb Acct.	$ 6,712	
General Fund Investments Out	$ 1,446,375	
Jefferson County Recorder of Deeds Escrow Acct	$ 973	
Police Evidence Account	$ 11,697	Restricted
Police Evidence Account - CD	$ 15,216	Restricted
Court - Bonds Acct.	$ 15,462	Restricted
Court - Fines Acct.	$ 23,271	Restricted
Court - Judicial Acct.	$ 2,223	
Total General Fund "Cash-in-Bank"	**$ 3,207,214**	

General Fund Revenues

Account Number	Account Title	Three Year History			Current Budget		Proposed Budget	
		Actual Revenue 2010-2011	Actual Revenue 2011-2012	Actual Revenue 2012-2013	AMENDED Budget 2013-2014	Revenues Through 5/31/2014	Estimated Revenue 2014-2015	Budgeted Revenue 2014-2015
01-0000 - 41000	Real Estate Taxes - Current	$ 172,797	$ 167,339	$ 175,815	$ 175,900	$ 180,697	$ 180,600	$ 180,600
01-0000 - 41010	Real Estate Taxes - Prior	$ 12,362	$ 12,712	$ 11,528	$ 8,900	$ 13,052	$ 12,800	$ 12,800
01-0000 - 41100	Personal Property Tax - Current	$ 37,491	$ 38,005	$ 36,728	$ 39,100	$ 38,299	$ 38,100	$ 38,100
01-0000 - 41110	Personal Property Tax - Prior	$ 6,099	$ 9,100	$ 9,237	$ 4,700	$ 5,380	$ 5,800	$ 5,800
01-0000 - 41200	Sur Tax	$ 11,465	$ 13,165	$ 9,200	$ 9,300	$ 12,212	$ 6,400	$ 6,400
01-0000 - 41300	Financial Institution Tax	$ 830	$ 2,212	$ 354	$ 1,000	$ 1,092	$ 1,000	$ 1,000
01-0000 - 42000	Sales Tax	$ 2,268,136	$ 2,222,826	$ 2,318,423	$ 2,280,000	$ 1,566,320	$ 2,302,800	$ 2,302,800
01-0000 - 42100	911 Tax Receipts	$ 97,684	$ 94,150	$ 88,195	$ 91,000	$ 45,083	$ 84,000	$ 84,000
01-0000 - 42200	State Gas Tax	$ 267,241	$ 291,984	$ 292,767	$ 285,000	$ 196,314	$ 260,000	$ 260,000
01-0000 - 42210	Vehicle Sales Tax	$ 57,979	$ 68,690	$ 75,084	$ 68,500	$ 56,943	$ 75,000	$ 75,000
01-0000 - 42220	Additional Motor Vehicle Fees	$ 42,835	$ 48,038	$ 48,167	$ 47,000	$ 33,247	$ 47,000	$ 47,000
01-0000 - 42300	Railroad Utilities	$ 4,697	$ 5,129	$ 10,763	$ 5,500	$ 5,316	$ 5,300	$ 5,300
01-0000 - 42400	Utility Gross Receipts	$ 862,929	$ 864,351	$ 867,984	$ 830,000	$ 565,307	$ 845,000	$ 845,000
01-0000 - 42500	Cablevision	$ 47,334	$ 55,560	$ 64,252	$ 60,000	$ 35,617	$ 60,000	$ 60,000
01-0000 - 43000	Grant Receipts	$ 109,725	$ -	$ -	$ -	$ -	$ -	$ -
01-0000 - 43005	Contributed Revenue	$ 54,025	$ 2,779	$ 9,920	$ -	$ -	$ -	$ -
01-0000 - 43015	JCWA Reimbursement	$ 2,641	$ 2,437	$ 3,750	$ 3,750	$ 2,813	$ 4,500	$ 4,500
01-0000 - 43100	Federal Reimbursements	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-0000 - 43200	State Reimbursements	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-0000 - 43205	County Reimbursements	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-0000 - 43210	Traffic Cops Grant	$ 61,535	$ 67,962	$ 30,438	$ 55,000	$ 23,534	$ 41,500	$ 41,500
01-0000 - 43250	Festus R-6 SRO Reimburse	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-0000 - 45000	Merchant Licenses	$ 195,989	$ 198,507	$ 191,184	$ 185,000	$ 32,039	$ 188,000	$ 188,000
01-0000 - 45100	Building Permits	$ 50,620	$ 33,963	$ 68,449	$ 40,000	$ 26,584	$ 45,000	$ 45,000
01-0000 - 45110	Occupancy Permit Fee's	$ 24,261	$ 27,575	$ 30,100	$ 25,000	$ 21,525	$ 28,000	$ 28,000
01-0000 - 49205	Dispatching Services	$ 73,290	$ 73,290	$ 75,818	$ 76,660	$ 52,467	$ 81,600	$ 81,600
01-0000 - 46000	Police Court Fines	$ 493,677	$ 864,853	$ 565,333	$ 540,000	$ 352,998	$ 545,000	$ 545,000
01-0000 - 46010	Judicial Education Fund	$ 3,519	$ 5,207	$ 4,183	$ 4,000	$ 2,105	$ 3,300	$ 3,300
01-0000 - 46100	Tax Penalties	$ 3,819	$ 3,034	$ 3,496	$ 3,000	$ 3,701	$ 3,000	$ 3,000
01-0000 - 46115	Business License Penalties	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-0000 - 46215	False Alarm Fees	$ 100	$ -	$ 6,950	$ -	$ 3,300	$ 2,000	$ 2,000
01-0000 - 46415	Bad Check Fees	$ -	$ -	$ -	$ -	$ 60	$ -	$ -
01-0000 - 47000	General Fund Interest	$ 13,071	$ 9,960	$ 8,172	$ 8,000	$ 4,389	$ 7,500	$ 7,500
01-0000 - 48000	Miscellaneous Income	$ 1,179	$ 7,835	$ 2,545	$ 1,000	$ 944	$ 1,000	$ 1,000
01-0000 - 48005	Proceeds from Sale	$ -	$ 9,704	$ 15,157	$ -	$ 4,427	$ -	$ -
01-0000 - 48115	Building Lease Payments	$ -	$ 53,430	$ 59,360	$ 53,660	$ 34,365	$ 54,420	$ 54,420
01-0000 - 48200	Zoning & Subdivision Fees	$ 2,802	$ 3,391	$ 2,402	$ 2,500	$ 2,145	$ 2,500	$ 2,500
01-0000 - 48300	Insurance Claims & Refunds	$ 265	$ 10,138	$ 11,019	$ 5,000	$ 1,671	$ 5,000	$ 5,000
01-0000 - 48306	Ground Lease Revenue	$ 10,800	$ 10,800	$ 12,048	$ -	$ 7,245	$ 12,420	$ 12,420
01-0000 - 48310	Police Record Checks	$ 3,506	$ 3,275	$ 3,285	$ 3,000	$ 1,525	$ 3,000	$ 3,000
01-0000 - 48320	Fire Tag Sales	$ 16,150	$ 15,500	$ 14,850	$ 15,000	$ 14,400	$ 14,450	$ 14,450

General Fund Revenues

		Three Year History			Current Budget		Proposed Budget	
Account Number	Account Title	Actual Revenue 2010-2011	Actual Revenue 2011-2012	Actual Revenue 2012-2013	AMENDED Revenue 2013-2014	Revenues Through 5/31/2014	Estimated Revenue 2014-2015	Budgeted Revenue 2014-2015
01-0000 - 48340	Donations	$ 8,468	$ 15,501	$ 7,429	$ 2,500	$ 450	$ 3,500	$ 3,500
01-0000 - 48350	Soda Sales	$ 239	$ 208	$ 240	$ 200	$ 127	$ 200	$ 200
01-0000 - 49215	Allowance for Uncollectible	$ (486)	$ (633)	$ (209)	$ (500)	$ (251)	$ (500)	$ (500)
01-0000 - 49500	Garbage & Trash Fees	$ 923,543	$ 825,434	$ 807,668	$ 769,300	$ 549,097	$ 806,000	$ 806,000
01-0000 - 49505	Trash Service Charge	$ -	$ -	$ -	$ 56,400		$ 56,500	$ 56,500
01-0000 - 49510	Trash Tag Fees	$ 1,124	$ 881	$ 992	$ 1,000	$ 529	$ 1,000	$ 1,000
	TOTAL REVENUE	$ 5,943,741	$ 6,138,292	$ 5,943,076	$ 5,755,370	$ 3,897,068	$ 5,832,690	$ 5,832,690
010000 - 49990	Transfers In	$ 6,100	$ 124,494	$ 253,438	$ 62,311	$ 62,311	$ 13,228	$ 13,228
	TOTALS	**$ 5,949,841**	**$ 6,262,786**	**$ 6,196,514**	**$ 5,817,681**	**$ 3,959,379**	**$ 5,845,918**	**$ 5,845,918**
	Total Operating Revenues	$ 5,777,358	$ 6,224,664	$ 6,152,989	$ 5,810,181	$ 3,952,831	$ 5,837,418	$ 5,837,418
	Total Special Revenues	$ 172,483	$ 38,122	$ 43,525	$ 7,500	$ 6,548	$ 8,500	$ 8,500
	Totals	**$ 5,949,841**	**$ 6,262,786**	**$ 6,196,514**	**$ 5,817,681**	**$ 3,959,379**	**$ 5,845,918**	**$ 5,845,918**
	Total Operating Expenses	$ 5,433,613	$ 5,264,615	$ 4,999,884	$ 5,445,445		$ 5,598,790	$ 5,601,790
	Surplus or (Deficit)	$ 343,745	$ 960,049	$ 1,153,105	$ 364,736		$ 238,628	$ 235,628
	Minus Total Capital Expenses	$ 576,073	$ 335,770	$ 734,597	$ 457,902		$ 739,756	$ 661,581
	Minus Total Reserve Expenses	$ -	$ -	$ -	$ -		$ -	$ -
	Surplus or (Deficit)	$ (59,845)	$ 662,401	$ 462,033	$ (85,666)		$ (492,628)	$ (417,453)

General Fund Expenditures
Department Summary

	Three Year History			Current Budget		Proposed Budget	
Department	**Actual Expenditures 2010-2011**	**Actual Expenditures 2011-2012**	**Actual Expenditures 2012-2013**	**AMENDED Budget 2013-2014**	**Expenditures Through 5/31/2014**	**Department Head Request 2014-2015**	**Budget Approved 2014-2015**
General Government	$ 660,974	$ 613,979	$ 696,816	$ 702,966	$ 459,594	$ 801,615	$ 770,415
Municipal Court	$ 145,061	$ 143,973	$ 171,093	$ 174,079	$ 104,497	$ 212,252	$ 197,252
Building & Code Enforcement	$ 393,802	$ 338,161	$ 327,308	$ 342,444	$ 206,647	$ 369,286	$ 367,486
Police Department	$ 2,158,525	$ 2,143,788	$ 2,165,343	$ 2,263,027	$ 1,401,852	$ 2,418,846	$ 2,411,371
Dispatching	$ 509,272	$ 572,495	$ 748,006	$ 567,403	$ 350,764	$ 591,874	$ 592,174
Fire Department	$ 476,793	$ 281,164	$ 289,185	$ 236,814	$ 131,554	$ 303,597	$ 298,597
Emergency Operations	$ 13,310	$ 13,355	$ 13,112	$ 14,050	$ 9,795	$ 20,100	$ 15,100
Street Department	$ 421,040	$ 322,105	$ 275,405	$ 297,417	$ 160,033	$ 289,461	$ 289,461
Non-Departmental	$ 1,155,398	$ 1,171,365	$ 1,048,166	$ 1,207,144	$ 801,076	$ 1,193,944	$ 1,183,944
SUB-TOTAL	$ 5,934,175	$ 5,600,385	$ 5,734,434	$ 5,805,344	$ 3,625,812	$ 6,200,975	$ 6,125,800
Transfers Out:	$ 75,511	$ -	$ 47	$ 98,003	$ -	$ 137,571	$ 137,571
TOTAL GENERAL FUND EXPENDITURES	**$ 6,009,686**	**$ 5,600,385**	**$ 5,734,481**	**$ 5,903,347**	**$ 3,625,812**	**$ 6,338,546**	**$ 6,263,371**
Total Operating Expenses	$ 5,433,613	$ 5,264,615	$ 4,999,884	$ 5,445,445	$ 3,339,720	$ 5,598,790	$ 5,601,790
Total Capital Expenses	$ 576,073	$ 335,770	$ 734,597	$ 457,902	$ 286,092	$ 739,756	$ 661,581
Total Reserve Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTALS	**$ 6,009,686**	**$ 5,600,385**	**$ 5,734,481**	**$ 5,903,347**	**$ 3,625,812**	**$ 6,338,546**	**$ 6,263,371**

Summary by Expenditure Type

Personal Services	$ 2,770,232	$ 2,646,307	$ 2,503,366	$ 2,601,456	$ 1,582,224	$ 2,652,115	$ 2,652,115
Employee Benefits	$ 888,149	$ 876,550	$ 885,383	$ 1,060,479	$ 650,769	$ 1,085,917	$ 1,085,917
Occupancy	$ 216,144	$ 220,385	$ 255,115	$ 282,380	$ 157,348	$ 275,750	$ 275,750
Office Services	$ 159,799	$ 157,414	$ 153,183	$ 186,460	$ 113,039	$ 190,915	$ 190,915
Travel & Mobile Equipment	$ 140,764	$ 150,770	$ 138,397	$ 158,900	$ 83,902	$ 158,700	$ 158,700
Materials & Supplies	$ 21,578	$ 17,929	$ 16,589	$ 22,500	$ 11,940	$ 22,071	$ 25,071
Special Expenses	$ 1,214,530	$ 1,195,260	$ 1,047,804	$ 1,131,770	$ 740,498	$ 1,174,856	$ 1,174,856
Capital Outlay	$ 522,979	$ 335,770	$ 734,597	$ 361,399	$ 286,092	$ 640,651	$ 562,476
Transfers Out:	$ 75,511	$ -	$ 47	$ 98,003	$ -	$ 137,571	$ 137,571
TOTALS	**$ 6,009,686**	**$ 5,600,385**	**$ 5,734,481**	**$ 5,903,347**	**$ 3,625,812**	**$ 6,338,546**	**$ 6,263,371**

General Fund Expenditures
Line Item Summary
Administration

	Three Year History			Current Budget		Proposed Budget	
	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Department Head Request 2014-2015	Budget Approved 2014-2015
Personal Services	$ 362,929	$ 376,818	$ 372,264	$ 402,931	$ 253,867	$ 416,914	$ 416,914
Employee Benefits	$ 98,868	$ 101,296	$ 105,884	$ 121,187	$ 78,177	$ 123,829	$ 123,829
Occupancy	$ 25,312	$ 23,561	$ 27,453	$ 31,500	$ 16,088	$ 31,500	$ 31,500
Office Services	$ 28,585	$ 25,032	$ 25,109	$ 33,825	$ 21,684	$ 33,400	$ 33,400
Travel & Mobile Equipment	$ 45	$ 99	$ -	$ -	$ -	$ -	$ -
Materials & Supplies	$ 2,342	$ 1,909	$ 1,348	$ 2,400	$ 1,083	$ 2,200	$ 2,200
Special Expenses	$ 68,969	$ 63,357	$ 67,911	$ 75,152	$ 53,463	$ 78,602	$ 78,602
Capital Outlay	$ 73,924	$ 21,907	$ 96,847	$ 35,971	$ 35,232	$ 115,170	$ 83,970
TOTAL	**$ 660,974**	**$ 613,979**	**$ 696,816**	**$ 702,966**	**$ 459,594**	**$ 801,615**	**$ 770,415**
Total Operating Expenses	$ 587,050	$ 592,072	$ 599,969	$ 666,995	$ 424,362	$ 686,445	$ 686,445
Total Capital Expenses	$ 73,924	$ 21,907	$ 96,847	$ 35,971	$ 35,232	$ 115,170	$ 83,970
TOTALS	**$ 660,974**	**$ 613,979**	**$ 696,816**	**$ 702,966**	**$ 459,594**	**$ 801,615**	**$ 770,415**

General Fund Expenditures
Payroll Detail
Administration

Allocation	Position Title		Current Classification	Department Head Request	Salary Approved		Department Head Request 2014-2015	Salary Approved 2014-2015
70% Admin	City Administrator		$ 38.00	$ 38.00	$ 38.00		$ 55,328	$ 55,328
70% Admin	City Admin - car allowance monthly		$ 350.00	$ 350.00	$ 350.00		$ 2,940	$ 2,940
100% Admin	Finance Director		$ 25.27	$ 26.92	$ 26.92		$ 55,994	$ 55,994
100% Admin	City Clerk		$ 22.21	$ 22.21	$ 22.21		$ 46,197	$ 46,197
75% Admin	Financial Adm. Assistant		$ 17.93	$ 17.93	$ 17.93		$ 27,971	$ 27,971
100% Admin	Accts Pay Clerk		$ 17.38	$ 17.38	$ 17.38		$ 36,150	$ 36,150
100% Admin	Payroll & Personnel		$ 16.26	$ 16.26	$ 16.26		$ 33,821	$ 33,821
100% Admin	Clerk Typist I		$ 12.88	$ 12.88	$ 12.88		$ 26,790	$ 26,790
100% Admin	Admin Assistant	Part-time	$ 10.00	$ 10.00	$ 10.00	Ave 25-28hrs/week	$ 14,560	$ 14,560
Admin	Bldg Maintenance	Full-Time	Not requested at this time				$ -	$ -
	Merit						$ 753	$ 753
	Stipend						$ 9,275	$ 9,275
	No Sick Time Bonus						$ 525	$ 525
	SUBTOTAL						$ 310,304	$ 310,304
			Per Month	**Per Month**	**Per Month**			
Cncl	City Council		$150.00	$150.00	$150.00		$ 14,400	$ 14,400
Cncl	Mayor		$400.00	$400.00	$400.00		$ 4,800	$ 4,800
Cncl	Treasurer		$125.00	$125.00	$125.00		$ 1,500	$ 1,500
	SUBTOTAL						$ 331,004	$ 331,004
	Overtime						$ 3,500	$ 3,500
	TOTAL ADMINISTRATIVE PAYROLL						**$ 334,504**	**$ 334,504**

General Fund Expenditures
Administration

		Three Year History			Current Budget		Proposed Budget	
Account Number	Account Title	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Department Head Request 2014-2015	Budget Approved 2014-2015
01-1000 - 51000	Regular Salaries	$ 309,979	$ 309,739	$ 317,735	$ 318,961	$ 201,366	$ 331,004	$ 331,004
01-1000 - 51100	Overtime	$ 6,436	$ 49	$ 847	$ 2,200	$ 1,122	$ 3,500	$ 3,500
01-1000 - 51190	Other Personal Services	$ -	$ 3,503	$ 6,551	$ 10,000	$ 3,196	$ 10,000	$ 10,000
01-1000 - 51400	Legal Fees	$ 20,880	$ 43,525	$ 27,434	$ 47,000	$ 31,841	$ 49,000	$ 49,000
01-1000 - 51450	Bank Fees	$ 11,782	$ 7,618	$ 7,919	$ 10,800	$ 5,075	$ 9,000	$ 9,000
01-1000 - 51455	Credit Card Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-1000 - 51510	Exams & Physicals	$ -	$ 67	$ 285	$ 100	$ 106	$ 110	$ 110
01-1000 - 51600	Auditing	$ 9,645	$ 8,520	$ 8,620	$ 8,720	$ 8,720	$ 9,200	$ 9,200
01-1000 - 51700	Payroll Processing Fees	$ 1,679	$ 1,749	$ 1,832	$ 1,950	$ 1,829	$ 2,100	$ 2,100
01-1000 - 51800	Computer Services	$ 2,528	$ 2,048	$ 1,041	$ 3,200	$ 612	$ 3,000	$ 3,000
01-1000 - 52000	Health Insurance	$ 35,530	$ 37,358	$ 36,771	$ 35,389	$ 26,530	$ 37,232	$ 37,232
01-1000 - 52050	HRA-Health Reimbursement	$ -	$ 4	$ 134	$ 4,515	$ 7	$ 4,515	$ 4,515
01-1000 - 52100	Life Insurance	$ 756	$ 759	$ 774	$ 836	$ 529	$ 836	$ 836
01-1000 - 52200	Retirement	$ 32,953	$ 34,056	$ 38,183	$ 49,917	$ 31,998	$ 49,592	$ 49,592
01-1000 - 52210	401A Match	$ 5,008	$ 4,848	$ 5,156	$ 5,161	$ 3,440	$ 5,264	$ 5,264
01-1000 - 52300	Social Security	$ 24,021	$ 23,471	$ 24,066	$ 24,569	$ 15,373	$ 25,590	$ 25,590
01-1000 - 52400	Unemployment Compensation	$ 600	$ 800	$ 800	$ 800	$ 300	$ 800	$ 800
01-1000 - 53000	Water Service	$ 1,489	$ 1,697	$ 1,491	$ 1,800	$ 803	$ 1,800	$ 1,800
01-1000 - 53100	Electricity	$ 13,076	$ 12,257	$ 12,736	$ 13,000	$ 6,831	$ 13,000	$ 13,000
01-1000 - 53200	Gas or Heat	$ 4,593	$ 2,957	$ 3,055	$ 3,000	$ 2,060	$ 3,000	$ 3,000
01-1000 - 53300	Bldg./Grounds Maintenance	$ 4,783	$ 5,551	$ 8,746	$ 12,000	$ 5,064	$ 12,000	$ 12,000
01-1000 - 53500	Maintenance Supplies	$ 1,371	$ 1,099	$ 1,425	$ 1,700	$ 1,330	$ 1,700	$ 1,700
01-1000 - 54000	Postage	$ 3,362	$ 3,194	$ 2,622	$ 3,400	$ 1,805	$ 3,200	$ 3,200
01-1000 - 54200	Telephone	$ 7,192	$ 7,212	$ 8,093	$ 8,000	$ 5,257	$ 9,300	$ 9,300
01-1000 - 54300	Office Supplies	$ 4,270	$ 3,585	$ 3,939	$ 4,500	$ 2,344	$ 4,500	$ 4,500
01-1000 - 54400	Printing	$ 4,687	$ 3,899	$ 4,047	$ 4,500	$ 2,255	$ 4,500	$ 4,500
01-1000 - 54500	Office Equipment & Maint.	$ 100	$ 100	$ 65	$ -	$ 169	$ 200	$ 200
01-1000 - 54550	Maintenance Contracts	$ 6,841	$ 4,993	$ 5,032	$ 11,625	$ 8,654	$ 10,000	$ 10,000
01-1000 - 54560	Office Equipment Rent	$ 2,133	$ 2,049	$ 1,311	$ 1,800	$ 1,200	$ 1,700	$ 1,700
01-1000 - 55100	Gas, Oil & Antifreeze	$ 45	$ 82	$ -	$ -	$ -	$ -	$ -
01-1000 - 55300	Vehicle Maintenance	$ -	$ 17	$ -	$ -	$ -	$ -	$ -
01-1000 - 56000	Paper Products	$ 2,032	$ 1,909	$ 1,348	$ 2,000	$ 1,083	$ 1,800	$ 1,800
01-1000 - 56400	Uniforms	$ 310	$ -	$ -	$ 400	$ -	$ 400	$ 400
01-1000 - 57000	Dues Subscriptions	$ 3,433	$ 3,621	$ 3,585	$ 4,500	$ 2,751	$ 4,700	$ 4,700
01-1000 - 57010	Training, Travel & Lodging	$ 4,191	$ 3,731	$ 6,356	$ 7,000	$ 4,687	$ 9,000	$ 9,000

General Fund Expenditures
Administration

Account Number	Account Title	Three Year History: Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	Current Budget: AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Proposed Budget: Department Head Request 2014-2015	Budget Approved 2014-2015
01-1000 - 57100	Advertising	$ 888	$ 1,367	$ 1,937	$ 2,000	$ 442	$ 2,000	$ 2,000
01-1000 - 57200	Insurance & Bonds	$ 27,733	$ 29,484	$ 29,044	$ 28,600	$ 18,208	$ 29,000	$ 29,000
01-1000 - 57330	Grass & Weed Cutting	$ 1,347	$ 1,221	$ 1,450	$ 1,400	$ 450	$ 1,400	$ 1,400
01-1000 - 57340	Election Expense	$ 3,076	$ 3,882	$ 5,042	$ 6,000	$ 6,561	$ 6,600	$ 6,600
01-1000 - 57350	Annexation	$ -	$ -	$ 175	$ 200	$ 190	$ 250	$ 250
01-1000 - 57360	Collection Fees County	$ 5,322	$ 5,310	$ 5,541	$ 6,000	$ 5,501	$ 6,200	$ 6,200
01-1000 - 57370	Ordinance Codification	$ 200	$ 2,532	$ 3,315	$ 3,500	$ 2,062	$ 3,500	$ 3,500
01-1000 - 57371	Economic Development	$ 9,660	$ 9,660	$ 9,660	$ 11,602	$ 9,660	$ 11,602	$ 11,602
01-1000 - 57998	Soda & water	$ 260	$ 262	$ 381	$ 350	$ 296	$ 350	$ 350
01-1000 - 57999	Other Misc. Special Expenses	$ 12,859	$ 2,287	$ 1,425	$ 4,000	$ 2,655	$ 4,000	$ 4,000
01-1000 - 59001	Capital to Long-Term Debt Fund	$ 28,853	$ 2,803	$ 56,639	$ -	$ -	$ -	$ -
01-1000 - 59200	Building Improvements	$ -	$ -	$ -	$ -	$ -	$ 20,000	$ -
01-1000 - 59210	Office Furniture	$ -	$ -	$ 493	$ -	$ -	$ -	$ -
01-1000 - 59400	Office Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-1000 - 59401	IT Equipment Lease-Principal	$ -	$ -	$ -	$ 30,089	$ -	$ 31,103	$ 31,103
01-1000 - 59402	IT Equipment Lease-Interest	$ 208	$ 88	$ 3	$ 2,282	$ -	$ 1,267	$ 1,267
01-1000 - 59410	Computer	$ 3,408	$ 832	$ 4,425	$ 3,600	$ 2,862	$ 12,800	$ 1,600
01-1000 - 59999	Other Capital Outlay	$ 41,455	$ 18,184	$ 35,287	$ -	$ 32,370	$ 50,000	$ 50,000
	TOTALS	**$ 660,974**	**$ 613,979**	**$ 696,816**	**$ 702,966**	**$ 459,594**	**$ 801,615**	**$ 770,415**
	Total Operating Expenses	$ 587,050	$ 592,072	$ 599,969	$ 666,995	$ 424,362	$ 686,445	$ 686,445
	Total Capital Expenses	$ 73,924	$ 21,907	$ 96,847	$ 35,971	$ 35,232	$ 115,170	$ 83,970
	TOTALS	**$ 660,974**	**$ 613,979**	**$ 696,816**	**$ 702,966**	**$ 459,594**	**$ 801,615**	**$ 770,415**

	Department Head Request	Budget Approved
Operating % Increase vs. Last Year	2.916%	2.916%
Capital % Increase vs. Last Year	220.175%	133.438%
Total % Increase vs. Last Year	**14.033%**	**9.595%**

General Fund Expenditures
Capital Outlay Detail
Administration

		Dept. Head Request 2014-2015	Capital Approved 2014-2015
Personnel (includes benefits):			
Hire a Building Maintenance Employee (Non-departmental)	Not requesting this year	$ -	$ -
		$ -	$ -
TOTAL PERSONNEL		**$ -**	**$ -**
CAPITAL EXPENDITURES			
Building Improvements:			
Fluorescent Light Replacement (City Hall and Police)		$ 10,000	$ -
City Hall HVAC re-engineering		$ 10,000	$ -
Total		**$ 20,000**	**$ -**
Office Furniture:			
			$ -
Total		**$ -**	**$ -**
Office Equipment:			
Total		**$ -**	**$ -**
Computer Equipment:			
2 Computers with licensing (Payroll and Accounts Payable)		$ 1,800	$ 1,600
Council/staff tablets		$ 11,000	$ -
Total		**$ 12,800**	**$ 1,600**
Other Capital Outlay:			
Comprehensive Plan		$ 50,000	$ 50,000
Total		**$ 50,000**	**$ 50,000**
TOTAL CAPITAL OUTLAY		**$ 82,800**	**$ 51,600**

General Fund Expenditures
Capital Outlay Detail
Administration

		Dept. Head Request 2014-2015	Capital Approved 2014-2015
DEBT AND LEASE PAYMENTS			
Equipment Lease - Principal	(BS&A Accounting Software 3rd & final payment) (25% transfer from water)	$ 31,103	$ 31,103
Equipment Lease - Interest		$ 1,267	$ 1,267
TOTAL CAPITAL OUTLAY & DEBT AND LEASE PAYMENTS		$ 115,170	$ 83,970

Five Year Capital Outlay

2015 - 2016

Sonic Firewall	$ 900
Full-time Management Assistant	$ 40,000
Building Maintenance employee - all buildings	$ 52,000

2016 - 2017

Replace one computer (City Clerk)	$ 1,000

2017 - 2018

Replace three computers (Mayor's, Accts Receivable clerk's & Mgmt Assistant)	$ 3,000
Copiers (2)	$ 15,000
File server w/labor	$ 7,000

2018-2019

upgrade/review phone system	$ 3,000
lateral fire-proof cabinet	$ 3,000

2019-2020

Replace three computers (City Admin, Finance Dir, & Finance Ass't)	$ 3,000

General Fund Expenditures
Line Item Summary
Municipal Court

	Three Year History			Current Budget		Proposed Budget	
	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Department Head Request 2014-2015	Budget Approved 2014-2015
Personal Services	$ 98,080	$ 98,428	$ 114,362	$ 114,463	$ 70,998	$ 114,874	$ 114,874
Employee Benefits	$ 17,772	$ 18,047	$ 25,859	$ 29,576	$ 16,329	$ 31,338	$ 31,338
Occupancy	$ 3,968	$ 3,771	$ 3,917	$ 4,300	$ 1,957	$ 4,300	$ 4,300
Office Services	$ 9,452	$ 8,201	$ 5,509	$ 10,840	$ 5,317	$ 10,840	$ 10,840
Travel & Mobile Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Materials & Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Special Expenses	$ 12,468	$ 13,137	$ 14,347	$ 14,900	$ 9,896	$ 15,900	$ 15,900
Capital Outlay	$ 3,321	$ 2,389	$ 7,099	$ -	$ -	$ 35,000	$ 20,000
TOTAL	**$ 145,061**	**$ 143,973**	**$ 171,093**	**$ 174,079**	**$ 104,497**	**$ 212,252**	**$ 197,252**
Total Operating Expenses	$ 141,740	$ 141,584	$ 163,994	$ 174,079	$ 104,497	$ 177,252	$ 177,252
Total Capital Expenses	$ 3,321	$ 2,389	$ 7,099	$ -	$ -	$ 35,000	$ 20,000
TOTALS	**$ 145,061**	**$ 143,973**	**$ 171,093**	**$ 174,079**	**$ 104,497**	**$ 212,252**	**$ 197,252**

General Fund Expenditures
Payroll Detail
Municipal Court

Allocation	Position Title	Current Classification	Department Head Request	Salary Approved	Department Head Request 2014-2015	Salary Approved 2014-2015
100% Court	Court Clerk	$ 18.33	$ 18.33	$ 18.33	$ 38,126	$ 38,126
100% Court	Asst. Court Clerk	$ 11.26	$ 12.26	$ 12.26	$ 25,501	$ 25,501
100% Court	Judge	n/a	$ 1,915 /mon	$ 1,915 /mon	$ 22,980	$ 22,980
	Merit				$ 217	$ 217
	Stipend				$ 1,500	$ 1,500
	No Sick Time Bonus				$ 400	$ 400
	SUBTOTAL				$ 88,724	$ 88,724
	Overtime				$ 200	$ 200
	TOTAL MUNICIPAL COURT PAYROLL				**$ 88,924**	**$ 88,924**

General Fund Expenditures
Municipal Court

		Three Year History			Current Budget		Proposed Budget	
Account Number	Account Title	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Department Head Request 2014-2015	Budget Approved 2014-2015
01-1100 - 51000	Regular Salaries	$ 50,316	$ 50,121	$ 65,914	$ 65,733	$ 38,639	$ 88,724	$ 88,724
01-1100 - 51100	Overtime	$ -	$ -	$ -	$ 200	$ 239	$ 200	$ 200
01-1100 - 51190	Other Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-1100 - 51270	Judge's Fees	$ 22,452	$ 22,452	$ 22,980	$ 22,980	$ 15,320	$ -	$ -
01-1100 - 51400	Legal Fees	$ 25,137	$ 25,540	$ 25,398	$ 25,200	$ 16,800	$ 25,600	$ 25,600
01-1100 - 51800	Computer Services	$ 175	$ 315	$ 70	$ 350	$ -	$ 350	$ 350
01-1100 - 52000	Health Insurance	$ 7,932	$ 7,860	$ 11,405	$ 10,974	$ 7,546	$ 11,545	$ 11,545
01-1100 - 52050	HRA-Health Reimbursement	$ -	$ 125	$ -	$ 1,400	$ 185	$ 1,400	$ 1,400
01-1100 - 52100	Life Insurance	$ 159	$ 160	$ 208	$ 226	$ 114	$ 223	$ 223
01-1100 - 52200	Retirement	$ 5,517	$ 5,814	$ 8,246	$ 10,747	$ 5,084	$ 10,222	$ 10,222
01-1100 - 52210	401A Match	$ 386	$ 386	$ 1,160	$ 1,185	$ 544	$ 1,145	$ 1,145
01-1100 - 52300	Social Security	$ 3,778	$ 3,702	$ 4,840	$ 5,044	$ 2,856	$ 6,803	$ 6,803
01-1100 - 52400	Unemployment Compensation	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-1100 - 53100	Electricity	$ 2,820	$ 3,032	$ 3,152	$ 3,500	$ 1,442	$ 3,500	$ 3,500
01-1100 - 53200	Natural Gas	$ 1,148	$ 739	$ 765	$ 800	$ 515	$ 800	$ 800
01-1100 - 54000	Postage	$ 855	$ 910	$ 627	$ 950	$ 346	$ 850	$ 850
01-1100 - 54200	Telephone	$ 1,149	$ 1,250	$ 1,362	$ 1,400	$ 1,210	$ 1,500	$ 1,500
01-1100 - 54300	Office Supplies	$ 2,568	$ 3,473	$ 2,437	$ 3,500	$ 1,756	$ 3,500	$ 3,500
01-1100 - 54400	Printing	$ 3,890	$ 2,568	$ 1,083	$ 4,000	$ 2,005	$ 4,000	$ 4,000
01-1100 - 54500	Office Equipment & Maint.	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-1100 - 54550	Maintenance Contracts	$ 990	$ -	$ -	$ 990	$ -	$ 990	$ 990
01-1100 - 57000	Dues Subscriptions	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-1100 - 57010	Training, Travel & Lodging	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-1100 - 57020	Judicial Education Fund	$ 3,388	$ 3,625	$ 4,423	$ 4,000	$ 3,411	$ 4,500	$ 4,500
01-1100 - 57200	Insurance/Bonds	$ 9,079	$ 9,307	$ 9,115	$ 9,400	$ 6,184	$ 9,900	$ 9,900
01-1100 - 57999	Other Misc. Special Expenses	$ 1	$ 205	$ 809	$ 1,500	$ 301	$ 1,500	$ 1,500
01-1100 - 59001	Capital to Long-Term Debt	$ 1,000	$ 1,818	$ 7,099	$ -	$ -	$ -	$ -
01-1100 - 59210	Office Furniture	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-1100 - 59410	Computer	$ 2,321	$ 571	$ -	$ -	$ -	$ -	$ -
01-1100 - 59999	Other Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ 35,000	$ 20,000
	TOTALS	**$ 145,061**	**$ 143,973**	**$ 171,093**	**$ 174,079**	**$ 104,497**	**$ 212,252**	**$ 197,252**
	Total Operating Expenses	$ 141,740	$ 141,584	$ 163,994	$ 174,079	$ 104,497	$ 177,252	$ 177,252
	Total Capital Expenses	$ 3,321	$ 2,389	$ 7,099	$ -	$ -	$ 35,000	$ 20,000
	TOTALS	**$ 145,061**	**$ 143,973**	**$ 171,093**	**$ 174,079**	**$ 104,497**	**$ 212,252**	**$ 197,252**

	Department Head Request	Budget Approved
Operating % Increase vs. Last Year	1.82%	1.82%
Capital % Increase vs. Last Year	- - -	- - -
Total % Increase vs. Last Year	**21.93%**	**13.31%**

General Fund Expenditures
Capital Outlay Detail
Municipal Court

	Dept. Head Request 2014-2015	Capital Approved 2014-2015
Personnel (includes benefits):		
	$ -	$ -
Totals	$ -	$ -
CAPITAL EXPENDITURES		
Office Furniture:		
Totals	$ -	$ -
Other Capital Outlay		
New court software	$ 35,000	$ 20,000
Totals	**$ 35,000**	**$ 20,000**
TOTAL CAPITAL OUTLAY	**$ 35,000**	**$ 20,000**
Five Year Capital Outlay		
2015 - 2016		
Court software program (possible payments on 2014-15 purchase)	$ 20,000	
Install secondary window	$ 6,000	
Tablets - judge, admin, assistant, attorney	$ 3,200	
4-drawer file cabinet	$ 450	
2016 - 2017		
Printer	$ 400	
4-drawer file cabinet	$ 450	
task chairs	$ 1,000	
2017 - 2018		
Replace computers, monitors (court admin, assistant, and network)	$ 5,250	
2018 - 2019		
4-drawer file cabinet	$ 450	
2019-2020		

General Fund Expenditures
Line Item Summary
Building & Code Enforcement

	Three Year History			Current Budget		Proposed Budget	
	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Department Head Request 2014-2015	Budget Approved 2014-2015
Personal Services	$ 247,177	$ 207,504	$ 192,020	$ 193,071	$ 121,201	$ 199,090	$ 199,090
Employee Benefits	$ 84,030	$ 78,962	$ 82,642	$ 88,286	$ 56,094	$ 88,028	$ 88,028
Occupancy	$ 2,707	$ 2,132	$ 2,694	$ 3,300	$ 1,570	$ 3,100	$ 3,100
Office Services	$ 8,258	$ 6,927	$ 6,593	$ 8,825	$ 4,000	$ 8,225	$ 8,225
Travel & Mobile Equipment	$ 11,792	$ 9,777	$ 6,034	$ 9,000	$ 3,622	$ 8,000	$ 8,000
Materials & Supplies	$ 2,332	$ 1,765	$ 1,353	$ 1,762	$ 544	$ 1,518	$ 1,518
Special Expenses	$ 28,609	$ 26,915	$ 24,502	$ 24,700	$ 16,792	$ 23,400	$ 23,400
Capital Outlay	$ 8,897	$ 4,179	$ 11,470	$ 13,500	$ 2,824	$ 37,925	$ 36,125
TOTAL	**$ 393,802**	**$ 338,161**	**$ 327,308**	**$ 342,444**	**$ 206,647**	**$ 369,286**	**$ 367,486**
Total Operating Expenses	$ 384,905	$ 333,982	$ 315,838	$ 328,944	$ 203,823	$ 331,361	$ 331,361
Total Capital Expenses	$ 8,897	$ 4,179	$ 11,470	$ 13,500	$ 2,824	$ 37,925	$ 36,125
TOTALS	**$ 393,802**	**$ 338,161**	**$ 327,308**	**$ 342,444**	**$ 206,647**	**$ 369,286**	**$ 367,486**

General Fund Expenditures
Payroll Detail
Building & Code Enforcement

Allocation	Position Title	Current Classification	Department Head Request	New Classification	Department Head Request 2014-2015	Salary Approved 2014-2015
90% Code	Building Commissioner	$ 28.57	$ 28.57	$ 28.57	$ 53,483	$ 53,483
20% Code	Clerk Typist	$ 11.76	$ 12.76	$ 12.76	$ 5,308	$ 5,308
20% Code	Clerk Typist	$ 11.76	$ 12.26	$ 12.26	$ 5,100	$ 5,100
100% Code	Asst. Bldg./Code	$ 21.45	$ 21.45	$ 21.45	$ 44,616	$ 44,616
100% Code	Asst. Bldg./Code	$ 17.45	$ 17.45	$ 17.45	$ 36,296	$ 36,296
100% Code	Fire Inspector/Marshall	$ 21.45	$ 21.45	$ 21.45	$ 44,616	$ 44,616
	Merit				$ 466	$ 466
	Stipend				$ 5,850	$ 5,850
	No Sick Time Bonus				$ 705	$ 705
	SUBTOTAL				$ 196,440	$ 196,440
	Overtime				$ 600	$ 600
	TOTAL BUILDING CODE ENFORCEMENT PAYROLL				**$ 197,040**	**$ 197,040**

General Fund Expenditures
Building & Code Enforcement

Account Number		Account Title	Three Year History: Actual Expenditures 2010-2011	Three Year History: Actual Expenditures 2011-2012	Three Year History: Actual Expenditures 2012-2013	Current Budget: AMENDED Budget 2013-2014	Current Budget: Expenditures Through 5/31/2014	Proposed Budget: Department Head Request 2014-2015	Proposed Budget: Budget Approved 2014-2015
01-1600 -	51000	Regular Salaries	$ 244,888	$ 206,679	$ 190,619	$ 189,921	$ 119,841	$ 196,440	$ 196,440
01-1600 -	51100	Overtime	$ 755	$ -	$ 435	$ 600	$ 410	$ 600	$ 600
01-1600 -	51190	Other Personal Services	$ 787	$ 780	$ 795	$ 900	$ 461	$ 900	$ 900
01-1600 -	51400	Legal Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-1600 -	51455	Credit Card Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-1600 -	51500	Engineering Fees	$ -	$ -	$ -	$ 500	$ -	$ 500	$ 500
01-1600 -	51510	Exams & Physicals	$ 257	$ 45	$ 105	$ 150	$ 51	$ 150	$ 150
01-1600 -	51800	Computer Services	$ 490	$ -	$ 66	$ 1,000	$ 438	$ 500	$ 500
01-1600 -	52000	Health Insurance	$ 39,294	$ 37,539	$ 34,417	$ 33,098	$ 25,005	$ 34,833	$ 34,833
01-1600 -	52050	HRA - Health Reimbursement	$ -	$ 23	$ 1,596	$ 4,340	$ 1,158	$ 4,340	$ 4,340
01-1600 -	52100	Life Insurance	$ 694	$ 619	$ 559	$ 605	$ 377	$ 607	$ 607
01-1600 -	52200	Retirement	$ 23,054	$ 23,722	$ 24,030	$ 31,055	$ 19,504	$ 30,542	$ 30,542
01-1600 -	52210	401A Match	$ 3,057	$ 2,245	$ 2,576	$ 2,613	$ 1,498	$ 2,632	$ 2,632
01-1600 -	52300	Social Security	$ 17,843	$ 14,814	$ 13,644	$ 14,575	$ 8,552	$ 15,074	$ 15,074
01-1600 -	52400	Unemployment Compensation	$ 88	$ -	$ 5,820	$ 2,000	$ -	$ -	$ -
01-1600 -	53000	Water Service	$ 56	$ 163	$ 84	$ 100	$ 41	$ 100	$ 100
01-1600 -	53100	Electricity	$ 906	$ 934	$ 1,013	$ 1,100	$ 680	$ 1,000	$ 1,000
01-1600 -	53200	Natural Gas	$ 525	$ 450	$ 560	$ 600	$ 557	$ 600	$ 600
01-1600 -	53300	Bldg./Grounds Maintenance	$ 1,094	$ 344	$ 738	$ 1,000	$ 170	$ 1,000	$ 1,000
01-1600 -	53500	Maintenance Supplies	$ 126	$ 241	$ 299	$ 500	$ 122	$ 400	$ 400
01-1600 -	54000	Postage	$ 822	$ 643	$ 539	$ 700	$ 342	$ 700	$ 700
01-1600 -	54200	Telephone	$ 3,423	$ 3,624	$ 3,624	$ 4,000	$ 2,075	$ 3,600	$ 3,600
01-1600 -	54300	Office Supplies	$ 2,051	$ 1,151	$ 954	$ 1,000	$ 878	$ 1,200	$ 1,200
01-1600 -	54400	Printing	$ 563	$ 584	$ 587	$ 900	$ 35	$ 500	$ 500
01-1600 -	54500	Office Equipment Maintenance	$ 222	$ 79	$ 92	$ 500	$ 255	$ 500	$ 500
01-1600 -	54550	Maintenance Contracts	$ 1,177	$ 846	$ 797	$ 1,725	$ 415	$ 1,725	$ 1,725
01-1600 -	55100	Gas, Oil & Antifreeze	$ 8,445	$ 8,351	$ 4,577	$ 6,000	$ 2,906	$ 5,000	$ 5,000
01-1600 -	55300	Vehicle Maintenance	$ 3,347	$ 1,426	$ 1,457	$ 3,000	$ 716	$ 3,000	$ 3,000
01-1600 -	56200	Books	$ 219	$ 190	$ 102	$ 150	$ -	$ 150	$ 150
01-1600 -	56400	Uniform Expense	$ 799	$ 1,483	$ 1,251	$ 1,512	$ 544	$ 1,268	$ 1,268
01-1600 -	56410	Uniform Rental	$ 1,197	$ 92	$ -	$ -	$ -	$ -	$ -
01-1600 -	56460	Safety Supplies	$ 117	$ -	$ -	$ 100	$ -	$ 100	$ 100
01-1600 -	57000	Dues Subscriptions	$ 1,917	$ 1,850	$ 1,276	$ 2,000	$ 1,078	$ 2,000	$ 2,000
01-1600 -	57010	Training, Travel & Lodging	$ 4,674	$ 3,384	$ 4,081	$ 4,000	$ 3,845	$ 4,500	$ 4,500
01-1600 -	57100	Advertising	$ 613	$ 542	$ 599	$ 800	$ 535	$ 600	$ 600
01-1600 -	57200	Insurance/Bonds	$ 21,243	$ 21,137	$ 18,436	$ 17,600	$ 11,309	$ 16,000	$ 16,000
01-1600 -	57999	Other Misc. Special Expenses	$ 162	$ 2	$ 110	$ 300	$ 25	$ 300	$ 300

General Fund Expenditures
Building & Code Enforcement

Account Number	Account Title	Three Year History: Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	Current Budget: AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Proposed Budget: Department Head Request 2014-2015	Budget Approved 2014-2015
01-1600 - 59001	Capital to Long-Term Debt Fund	$ 7,036	$ 2,154	$ 3,968	$ -	$ -	$ -	$ -
01-1600 - 59200	Building Improvements	$ -	$ 1,985	$ 7,501	$ 11,250	$ 679	$ 12,125	$ 12,125
01-1600 - 59210	Office Furniture	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-1600 - 59401	IT Equipment Lease-Principal	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-1600 - 59402	IT Equipment Lease-Interest	$ 94	$ 40	$ 1	$ -	$ -	$ -	$ -
01-1600 - 59410	Computer	$ 1,767	$ -	$ -	$ 2,250	$ 2,145	$ 1,800	$ -
01-1600 - 59600	Light Equipment	$ -	$ -	$ -	$ -	$ -	$ 22,000	$ 22,000
01-1600 - 59630	Office Equipment	$ -	$ -	$ -	$ -	$ -	$ 2,000	$ 2,000
01-1600 - 59999	Other Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTALS	**$ 393,802**	**$ 338,161**	**$ 327,308**	**$ 342,444**	**$ 206,647**	**$ 369,286**	**$ 367,486**
	Total Operating Expenses	$ 384,905	$ 333,982	$ 315,838	$ 328,944	$ 203,823	$ 331,361	$ 331,361
	Total Capital Expenses	$ 8,897	$ 4,179	$ 11,470	$ 13,500	$ 2,824	$ 37,925	$ 36,125
	TOTALS	**$ 393,802**	**$ 338,161**	**$ 327,308**	**$ 342,444**	**$ 206,647**	**$ 369,286**	**$ 367,486**

	Department Head Request	Budget Approved
Operating % Increase vs. Last Year	0.73%	0.73%
Capital % Increase vs. Last Year	180.93%	167.59%
Total % Increase vs. Last Year	**7.84%**	**7.31%**

General Fund Expenditures
Capital Outlay Detail
Building & Code Enforcement

			Dept. Head Request 2014-2015	Capital Approved 2014-2015
Personnel (includes benefits):				
			$ -	$ -
Total			**$ -**	**$ -**
CAPITAL EXPENDITURES				
Building Improvements:				
Fluorescent Light Replacement	15.00%		$ 1,125	$ 1,125
Tuckpointing & repairs front building (total cost $15,000)	20.00%	REBUDGETED	$ 3,000	$ 3,000
Lobby Expansion (total cost $40,000)	20.00%	REBUDGETED	$ 8,000	$ 8,000
Total			**$ 12,125**	**$ 12,125**
Office Furniture:				
Total			**$ -**	**$ -**
Computer Equipment:				
Tablets			$ 1,800	$ -
Totals			**$ 1,800**	**$ -**
Light Equipment				
SUV			$ 22,000	$ 22,000
Total			**$ 22,000**	**$ 22,000**
Office Equipment				
Copier	25.00%		$ 2,000	$ 2,000
Total			**$ 2,000**	**$ 2,000**
TOTAL CAPITAL OUTLAY			**$ 37,925**	**$ 36,125**

General Fund Expenditures
Capital Outlay Detail
Building & Code Enforcement

	Dept. Head Request 2014-2015	Capital Approved 2014-2015
DEBT AND LEASE PAYMENTS		
TOTAL CAPITAL OUTLAY & DEBT AND LEASE PAYMENTS	$ 37,925	$ 36,125

Five Year Capital Outlay Expenditure Plan:

2015 - 2016

1 vehicle (fire inspector)	$ 15,000
Nova Chip parking lot (west)	$ 60,000
Tablets (Building Inspectors and Fire Inspector)	$ 4,000

2016 - 2017

Nova Chip parking lot (front and east)	$ 60,000
Code Enforcement Officer (refill open position to cover necessary inspections)	$ 44,000
Copier	$ 10,000

2017- 2018

Replace computers and monitors - front building and network	$ 6,000

2018 - 2019

Vehicle	$ 20,000

2019 - 2020

GIS Update - computer and software	$ 3,500
GIS Equipment - remote equipment upgrade	$ 5,000

General Fund Expenditures
Line Item Summary
Police Department

	Three Year History			Current Budget		Proposed Budget	
	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Department Head Request 2014-2015	Budget Approved 2014-2015
Personal Services	$ 1,344,239	$ 1,325,877	$ 1,221,494	$ 1,260,476	$ 762,787	$ 1,290,955	$ 1,290,955
Employee Benefits	$ 425,017	$ 441,979	$ 428,996	$ 538,261	$ 335,969	$ 550,462	$ 550,462
Occupancy	$ 28,377	$ 27,117	$ 41,100	$ 41,500	$ 20,546	$ 41,500	$ 41,500
Office Services	$ 54,155	$ 51,389	$ 50,232	$ 57,250	$ 37,626	$ 57,250	$ 57,250
Travel & Mobile Equipment	$ 112,869	$ 117,832	$ 109,085	$ 124,000	$ 61,020	$ 124,000	$ 124,000
Materials & Supplies	$ 2,912	$ 1,350	$ 2,131	$ 3,500	$ 997	$ 3,500	$ 3,500
Special Expenses	$ 163,538	$ 171,446	$ 146,692	$ 156,104	$ 105,708	$ 154,054	$ 154,054
Capital Outlay	$ 27,418	$ 6,798	$ 165,613	$ 81,936	$ 77,199	$ 197,125	$ 189,650
Transfers Out	$ -	$ -	$ -	$ 45,353	$ -	$ 69,105	$ 69,105
TOTAL	**$ 2,158,525**	**$ 2,143,788**	**$ 2,165,343**	**$ 2,308,380**	**$ 1,401,852**	**$ 2,487,951**	**$ 2,480,476**
Total Operating Expenses	$ 2,131,107	$ 2,136,990	$ 1,999,730	$ 2,181,091	$ 1,324,653	$ 2,221,721	$ 2,221,721
Total Capital Expenses	$ 27,418	$ 6,798	$ 165,613	$ 127,289	$ 77,199	$ 266,230	$ 258,755
TOTALS	**$ 2,158,525**	**$ 2,143,788**	**$ 2,165,343**	**$ 2,308,380**	**$ 1,401,852**	**$ 2,487,951**	**$ 2,480,476**

General Fund Expenditures
Police Payroll Detail

Allocation	Position Title	Current Classification	Department Head Request	New Classification	Department Head Request 2014-2015	Salary Approved 2014-2015
100% Police	Police Chief	$ 37.35	$ 37.35	$ 37.35	$ 77,688	$ 77,688
100% Police	Captain	$ 32.14	$ 32.14	$ 32.14	$ 66,851	$ 66,851
100% Police	Sergeant	$ 26.29	$ 26.29	$ 26.29	$ 54,683	$ 54,683
100% Police	Sergeant	$ 25.78	$ 25.78	$ 25.78	$ 53,622	$ 53,622
100% Police	Sergeant	$ 25.27	$ 25.27	$ 25.27	$ 52,562	$ 52,562
100% Police	Corporal	$ 24.41	$ 24.41	$ 24.41	$ 50,773	$ 50,773
100% Police	Corporal	$ 22.37	$ 22.37	$ 22.37	$ 46,530	$ 46,530
100% Police	Corporal	$ 22.37	$ 22.37	$ 22.37	$ 46,530	$ 46,530
100% Police	Corporal	$ 22.37	$ 22.37	$ 22.37	$ 46,530	$ 46,530
100% Police	Detective	$ 19.54	$ 19.54	$ 19.54	$ 40,643	$ 40,643
100% Police	Detective	$ 17.42	$ 17.42	$ 17.42	$ 36,234	$ 36,234
100% Police	Patrolman	$ 17.93	$ 17.93	$ 17.93	$ 37,294	$ 37,294
100% Police	Patrolman	$ 17.93	$ 17.93	$ 17.93	$ 37,294	$ 37,294
100% Police	Patrolman	$ 17.42	$ 17.42	$ 17.42	$ 36,234	$ 36,234
100% Police	Patrolman	$ 17.42	$ 17.42	$ 17.42	$ 36,234	$ 36,234
100% Police	Patrolman	$ 17.42	$ 17.42	$ 17.42	$ 36,234	$ 36,234
100% Police	Patrolman	$ 17.42	$ 17.42	$ 17.42	$ 36,234	$ 36,234
100% Police	Patrolman	$ 17.42	$ 17.42	$ 17.42	$ 36,234	$ 36,234
100% Police	Patrolman	$ 16.92	$ 16.92	$ 16.92	$ 35,194	$ 35,194
100% Police	Patrolman	$ 16.92	$ 16.92	$ 16.92	$ 35,194	$ 35,194
100% Police	Patrolman	$ 16.92	$ 16.92	$ 16.92	$ 35,194	$ 35,194
100% Police	Patrolman	$ 16.92	$ 16.92	$ 16.92	$ 35,194	$ 35,194
100% Police	Patrolman	$ 16.92	$ 16.92	$ 16.92	$ 35,194	$ 35,194
100% Police	Patrolman	$ 16.92	$ 16.92	$ 16.92	$ 35,194	$ 35,194
100% Police	Patrolman	$ 16.92	$ 16.92	$ 16.92	$ 35,194	$ 35,194
100% Police	Patrolman - VACANT				$ -	$ -
100% Police	Patrolman - VACANT				$ -	$ -
100% Police	Patrolman - VACANT				$ -	$ -
75% Police	Police Administrator	$ 24.22	$ 24.22	$ 24.22	$ 37,783	$ 37,783
100% Police	Clerk Typist	$ 11.76	$ 12.76	$ 12.76	$ 26,541	$ 26,541
	Merit				$ 2,896	$ 2,896
	Stipend				$ 38,625	$ 38,625
	No Sick Time Bonus				$ 3,100	$ 3,100
	Retirement Bonus				$ -	$ -
	Holiday Pay				$ 25,248	$ 25,248
	SUBTOTAL				$ 1,208,955	$ 1,208,955
	Overtime				$ 10,000	$ 10,000
	Overtime - On Call				$ 8,500	$ 8,500
	Grant Overtime (HMV, DWI, Red Light, Speed, and County HIDTA)				$ 41,500	$ 41,500
	TOTAL POLICE PAYROLL				**$ 1,268,955**	**$ 1,268,955**

General Fund Expenditures
Police Department

Account Number		Account Title	Three Year History: Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	Current Budget: AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Proposed Budget: Department Head Request 2014-2015	Budget Approved 2014-2015
01-2100 -	51000	Regular Salaries (Includes Holiday)	$ 1,251,945	$ 1,231,873	$ 1,151,175	$ 1,166,276	$ 722,135	$ 1,208,955	$ 1,208,955
01-2100 -	51100	Regular Overtime	$ 7,550	$ 1,006	$ 10,144	$ 7,500	$ 2,476	$ 10,000	$ 10,000
01-2100 -	51110	On Call Pay	$ 5,940	$ 3,901	$ 7,451	$ 8,500	$ 3,445	$ 8,500	$ 8,500
01-2100 -	51120	Grant Overtime	$ 65,269	$ 67,022	$ 30,232	$ 55,000	$ 20,094	$ 41,500	$ 41,500
01-2100 -	51190	Other Personal Services	$ -	$ 5,482	$ 9,363	$ 10,000	$ 5,601	$ 10,000	$ 10,000
01-2100 -	51400	Legal Fees	$ 10,216	$ 14,638	$ 10,249	$ 12,000	$ 7,515	$ 10,000	$ 10,000
01-2100 -	51510	Officer Exam & Physicals	$ 3,196	$ 1,955	$ 2,880	$ 1,200	$ 1,521	$ 2,000	$ 2,000
01-2100 -	51800	Computer Services	$ 123	$ -	$ -	$ -	$ -	$ -	$ -
01-2100 -	52000	Health Insurance	$ 181,968	$ 188,479	$ 181,932	$ 174,677	$ 127,603	$ 183,803	$ 183,803
01-2100 -	52050	HRA - Health Reimbursement	$ -	$ 2,658	$ 6,074	$ 23,625	$ 6,918	$ 23,625	$ 23,625
01-2100 -	52100	Life Insurance	$ 3,493	$ 3,500	$ 3,170	$ 3,642	$ 2,166	$ 3,639	$ 3,639
01-2100 -	52200	Retirement	$ 113,044	$ 126,345	$ 121,399	$ 207,525	$ 123,631	$ 207,506	$ 207,506
01-2100 -	52210	401A Match	$ 17,143	$ 17,194	$ 19,690	$ 23,140	$ 14,293	$ 23,813	$ 23,813
01-2100 -	52300	Social Security	$ 99,053	$ 97,099	$ 89,652	$ 94,652	$ 55,870	$ 97,076	$ 97,076
01-2100 -	52400	Unemployment Compensation	$ -	$ -	$ -	$ 1,000	$ -	$ 1,000	$ 1,000
01-2100 -	52600	Uniform Allowance Expense	$ 10,316	$ 6,704	$ 7,079	$ 10,000	$ 5,488	$ 10,000	$ 10,000
01-2100 -	53000	Water Service	$ 1,600	$ 1,825	$ 1,491	$ 1,800	$ 803	$ 1,800	$ 1,800
01-2100 -	53100	Electricity	$ 12,948	$ 12,128	$ 12,607	$ 14,000	$ 6,753	$ 14,000	$ 14,000
01-2100 -	53200	Gas or Heat	$ 4,593	$ 2,957	$ 3,055	$ 3,500	$ 2,060	$ 3,500	$ 3,500
01-2100 -	53300	Bldg./Grounds Maintenance	$ 6,901	$ 8,714	$ 21,772	$ 20,000	$ 10,132	$ 20,000	$ 20,000
01-2100 -	53500	Maintenance Supplies	$ 2,335	$ 1,493	$ 2,175	$ 2,200	$ 798	$ 2,200	$ 2,200
01-2100 -	54000	Postage	$ 1,110	$ 1,295	$ 880	$ 1,250	$ 641	$ 1,250	$ 1,250
01-2100 -	54200	Telephone	$ 12,279	$ 11,673	$ 10,617	$ 13,000	$ 7,056	$ 13,000	$ 13,000
01-2100 -	54300	Office Supplies	$ 6,175	$ 5,843	$ 5,783	$ 6,000	$ 3,147	$ 6,000	$ 6,000
01-2100 -	54400	Printing	$ 1,050	$ 780	$ 1,322	$ 2,000	$ 69	$ 2,000	$ 2,000
01-2100 -	54500	Office Equipment & Maint.	$ -	$ -	$ -	$ -	$ 94	$ -	$ -
01-2100 -	54550	Maintenance Contracts	$ 33,541	$ 31,798	$ 31,630	$ 35,000	$ 26,619	$ 35,000	$ 35,000
01-2100 -	55100	Gas, Oil & Antifreeze	$ 74,789	$ 76,243	$ 60,376	$ 75,000	$ 37,564	$ 75,000	$ 75,000
01-2100 -	55300	Vehicle Maintenance	$ 32,058	$ 34,054	$ 39,910	$ 40,000	$ 19,327	$ 40,000	$ 40,000
01-2100 -	55350	Light Equipment Maint.	$ 6,022	$ 7,535	$ 8,799	$ 9,000	$ 4,129	$ 9,000	$ 9,000
01-2100 -	56400	Uniform Expense	$ 2,912	$ 1,350	$ 2,131	$ 3,500	$ 997	$ 3,500	$ 3,500
01-2100 -	57000	Dues Subscriptions	$ 2,268	$ 2,676	$ 1,906	$ 2,500	$ 1,375	$ 2,500	$ 2,500
01-2100 -	57010	Training, Travel & Lodging	$ 3,138	$ 1,976	$ 689	$ 2,400	$ 1,045	$ 2,400	$ 2,400
01-2100 -	57100	Advertising	$ 125	$ 40	$ 128	$ 500	$ 42	$ 500	$ 500
01-2100 -	57200	Insurance/Bonds	$ 136,683	$ 148,493	$ 121,744	$ 103,000	$ 67,091	$ 100,000	$ 100,000
01-2100 -	57389	Police Task Force	$ -	$ -	$ -	$ 23,204	$ 23,204	$ 23,204	$ 23,204
01-2100 -	57390	Detective Expenses	$ 1,305	$ 702	$ 317	$ 1,000	$ 967	$ 1,000	$ 1,000
01-2100 -	57392	Community Relations	$ 249	$ -	$ 446	$ 500	$ -	$ 500	$ 500
01-2100 -	57394	Ammunition & Weapons	$ 7,865	$ 6,361	$ 9,326	$ 9,500	$ 4,149	$ 10,000	$ 10,000

General Fund Expenditures
Police Department

Account Number	Account Title	Three Year History: Actual Expenditures 2010-2011	Three Year History: Actual Expenditures 2011-2012	Three Year History: Actual Expenditures 2012-2013	Current Budget: AMENDED Budget 2013-2014	Current Budget: Expenditures Through 5/31/2014	Proposed Budget: Department Head Request 2014-2015	Proposed Budget: Budget Approved 2014-2015
01-2100 - 57395	Criminal Investigations	$ 926	$ 600	$ 267	$ 1,000	$ 250	$ 1,000	$ 1,000
01-2100 - 57396	SRT Exp. (Incl. Training)	$ 918	$ 472	$ 971	$ 1,000	$ 951	$ 1,200	$ 1,200
01-2100 - 57397	City Jail	$ 8,698	$ 9,372	$ 10,304	$ 10,000	$ 5,979	$ 10,000	$ 10,000
01-2100 - 57399	Dare Expenses	$ 401	$ -	$ -	$ 500	$ 144	$ 750	$ 750
01-2100 - 57999	Other Misc. Special Expenses	$ 962	$ 754	$ 594	$ 1,000	$ 511	$ 1,000	$ 1,000
01-2100 - 59001	Capital to Long-Term Debt Fund	$ 7,509	$ 1,525	$ 145,688	$ -	$ -	$ -	$ -
01-2100 - 59200	Building Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-2100 - 59400	Office Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-2100 - 59410	Computers	$ 2,830	$ 883	$ 7,165	$ -	$ -	$ -	$ -
01-2100 - 59600	Light Equipment	$ 14,044	$ 4,390	$ 7,075	$ 3,500	$ -	$ 51,125	$ 38,650
01-2100 - 59650	Automobiles - Principal/purchase	$ -	$ -	$ 4,889	$ 73,436	$ 76,699	$ 145,000	$ 145,000
01-2100 - 59651	Automobiles - Interest	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-2100 - 59800	Grant Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-2100 - 59805	Donation Expenses	$ 3,035	$ -	$ 796	$ 5,000	$ 500	$ 1,000	$ 6,000
01-2100 - 59999	Other Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-2100 - 60096	Transfer to Capital Reserve	$ -	$ -	$ -	$ 45,353	$ -	$ 69,105	$ 69,105
	TOTALS	**$ 2,158,525**	**$ 2,143,788**	**$ 2,165,343**	**$ 2,308,380**	**$ 1,401,852**	**$ 2,487,951**	**$ 2,480,476**
	Total Operating Expenses	$ 2,131,107	$ 2,136,990	$ 1,999,730	$ 2,181,091	$ 1,324,653	$ 2,221,721	$ 2,221,721
	Total Capital Expenses	$ 27,418	$ 6,798	$ 165,613	$ 127,289	$ 77,199	$ 266,230	$ 258,755
	TOTALS	**$ 2,158,525**	**$ 2,143,788**	**$ 2,165,343**	**$ 2,308,380**	**$ 1,401,852**	**$ 2,487,951**	**$ 2,480,476**
	Operating % Increase vs. Last Year						1.86%	1.86%
	Capital % Increase vs. Last Year						109.15%	103.28%
	Total % Increase vs. Last Year						**7.78%**	**7.46%**

General Fund Expenditures
Capital Outlay Detail
Police Department

		Dept. Head Request 2014-2015	Capital Approved 2014-2015
Personnel (includes benefits):			
		$ -	$ -
		$ -	$ -
Total		**$ -**	**$ -**
CAPITAL EXPENDITURES			
Building Improvements:			
Parking lot reseal and stripe	In Non-departmental		$ -
			$ -
Total		**$ -**	**$ -**
Office Equipment:			
Total		**$ -**	**$ -**
Computer Equipment:			
Total		**$ -**	**$ -**
Light Equipment:			
(5) Taser X26P		$ 4,350	$ 4,350
(4) Stinger spike strips		$ 2,800	$ 2,800
Digital Ally recording units	5 units/3 units	$ 26,000	$ 15,600
Stalker radar units	5 units/4 units	$ 10,375	$ 8,300
(10) Bulletproof vests		$ 6,000	$ 6,000
(2) Interior surveillance cameras		$ 1,600	$ 1,600
Total		**$ 51,125**	**$ 38,650**

General Fund Expenditures
Capital Outlay Detail
Police Department

		Dept. Head Request 2014-2015	Capital Approved 2014-2015
Automobiles:			
SUV Ford Explorer Patrol vehicles	5 vehicles	$ 145,000	$ 145,000
NOTE: No money was borrowed from the Airport Reserve Fund for this year's vehicle purchase. There is a transfer-out for repayment of prior yr purchase			
Total		**$ 145,000**	**$ 145,000**
Donation Expenses			
Police Department Accreditation (50% paid by MIRMA)	**REBUDGETED**		$ 5,000
Other possible donations - same amount as revenues		$ 1,000	$ 1,000
Total		**$ 1,000**	**$ 6,000**
Other Capital Expenses			
			$ -
Total		**$ -**	**$ -**
TOTAL CAPITAL OUTLAY		**$ 197,125**	**$ 189,650**
TRANSFER/LEASE PAYMENTS			
Transfer back to Reserve Fund 1/3 cost of 2012 vehicles and 1/3 cost of 2013 vehicles plus 1% of balance		$ 69,105	$ 69,105
		$ -	$ -
TOTAL CAPITAL OUTLAY & TRANSFER/LEASE PAYMENTS		**$ 266,230**	**$ 258,755**

General Fund Expenditures
Capital Outlay Detail
Police Department

Five Year Capital Expenditure Plan

2015 - 2016

Police cars - purchase 5 cars with equipment (recording systems and radar units)	$	188,000
Police cars - 3rd year lease payment	$	24,724
10 bullet proof vests	$	7,500
replace record/evidence clerk - lost in 2011-12 budget	$	35,000
re-model jail area	$	85,000
new server	$	10,000
Office Furniture for command staff	$	120,000
lighting upgrade (replace ceiling fixtures)	$	11,000

2016 - 2017

replace copier/fax machine	$	8,500
2 outdoor cameras	$	4,000
22 new computers	$	25,000
replace one officer (lost in 2012-2013 budget)	$	50,000
new SWAT ballistic shield	$	3,000
Remodel officer's room	$	20,000
police officer - increase available patrol personnel	$	44,000

2017 - 2018

28 new portable radios	$	30,000
new security door system	$	25,000
28 portable body recorders	$	28,000
copiers (2)	$	15,000
5 Tasers	$	15,000
new SWAT vests/panels 6	$	12,000
jail/evidence custodian	$	50,000

2018 - 2019

Police cars - purchase 5 cars with equipment (recording systems, radar units and light bars)	$	210,000
new roof/tuckpointing/painting	$	40,000
10 new bulletproof vests	$	25,000

2019-2020

Police cars - purchase 5 cars with equipment (recording systems, radar units and light bars)	$	235,000
Upgrade building surveillance system	$	80,000
Replace (30) handguns	$	25,000
New fingerprinting system	$	50,000

General Fund Expenditures
Line Item Summary
Dispatching

	Three Year History			Current Budget		Proposed Budget	
	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Department Head Request 2014-2015	Budget Approved 2014-2015
Personal Services	$ 311,480	$ 308,091	$ 327,452	$ 328,385	$ 203,499	$ 339,495	$ 339,495
Employee Benefits	$ 113,631	$ 109,276	$ 124,589	$ 145,438	$ 92,144	$ 148,879	$ 148,879
Occupancy	$ 5,445	$ 3,771	$ 4,296	$ 6,550	$ 1,957	$ 7,050	$ 7,050
Office Services	$ 44,319	$ 45,948	$ 46,424	$ 53,120	$ 33,071	$ 58,850	$ 58,850
Travel & Mobile Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Materials & Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Special Expenses	$ 30,069	$ 29,066	$ 27,621	$ 28,500	$ 16,908	$ 30,400	$ 30,400
Capital Outlay	$ 4,328	$ 76,343	$ 217,624	$ 5,410	$ 3,185	$ 7,200	$ 7,500
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ 20,000	$ 20,000
TOTAL	**$ 509,272**	**$ 572,495**	**$ 748,006**	**$ 567,403**	**$ 350,764**	**$ 611,874**	**$ 612,174**
Total Operating Expenses	$ 504,944	$ 496,152	$ 530,382	$ 561,993	$ 347,579	$ 584,674	$ 584,674
Total Capital Expenses	$ 4,328	$ 76,343	$ 217,624	$ 5,410	$ 3,185	$ 27,200	$ 27,500
TOTALS	**$ 509,272**	**$ 572,495**	**$ 748,006**	**$ 567,403**	**$ 350,764**	**$ 611,874**	**$ 612,174**

General Fund Expenditures
Payroll Detail
Dispatching

Allocation	Position Title	Current Classification	Department Head Request	Approved Classification	Department Head Request 2014-2015	Salary Approved 2014-2015
25% Disp	Head Dispatcher	$ 24.22	$ 24.22	$ 24.22	$ 12,594	$ 12,594
100% Disp	Asst. Chief Dispatch	$ 19.33	$ 19.33	$ 19.33	$ 40,206	$ 40,206
100% Disp	Dispatcher	$ 16.57	$ 16.57	$ 16.57	$ 34,466	$ 34,466
100% Disp	Dispatcher	$ 16.57	$ 16.57	$ 16.57	$ 34,466	$ 34,466
100% Disp	Dispatcher	$ 16.11	$ 16.11	$ 16.11	$ 33,509	$ 33,509
100% Disp	Dispatcher	$ 15.65	$ 15.65	$ 15.65	$ 32,552	$ 32,552
100% Disp	Dispatcher	$ 14.70	$ 14.70	$ 14.70	$ 30,576	$ 30,576
100% Disp	Dispatcher	$ 14.70	$ 14.70	$ 14.70	$ 30,576	$ 30,576
100% Disp	Dispatcher	$ 14.20	$ 14.20	$ 14.20	$ 29,536	$ 29,536
100% Disp	Dispatcher - rate goes up when certified	$ 13.11	$ 14.20	$ 14.20	$ 29,536	$ 29,536
	Merit				$ 1,002	$ 1,002
	Stipend				$ 13,875	$ 13,875
	No Sick Leave Bonus				$ 75	$ 75
	Holiday Pay				$ 8,526	$ 8,526
	SUBTOTAL				$ 331,495	$ 331,495
	Overtime				$ 7,500	$ 7,500
	TOTAL DISPATCHING PAYROLL				**$ 338,995**	**$ 338,995**

General Fund Expenditures
Dispatching

Account Number	Account Title	Three Year History: Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	Current Budget: AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Proposed Budget: Department Head Request 2014-2015	Budget Approved 2014-2015
01-2150 - 51000	Regular Salaries (Includes Holiday)	$ 309,733	$ 306,695	$ 324,187	$ 324,885	$ 195,515	$ 331,495	$ 331,495
01-2150 - 51100	Overtime	$ 1,702	$ 731	$ 3,265	$ 3,000	$ 7,059	$ 7,500	$ 7,500
01-2150 - 51510	Exams & Physicals	$ 45	$ 665	$ -	$ 500	$ 925	$ 500	$ 500
01-2150 - 52000	Health Insurance	$ 47,418	$ 47,170	$ 52,614	$ 50,751	$ 36,663	$ 53,394	$ 53,394
01-2150 - 52050	HRA - Health Reimbursement	$ -	$ 358	$ 1,266	$ 7,175	$ 5,249	$ 7,175	$ 7,175
01-2150 - 52100	Life Insurance	$ 912	$ 907	$ 958	$ 1,069	$ 631	$ 1,063	$ 1,063
01-2150 - 52200	Retirement	$ 34,029	$ 33,551	$ 40,721	$ 53,446	$ 31,753	$ 52,545	$ 52,545
01-2150 - 52210	401A Match	$ 3,513	$ 3,090	$ 3,082	$ 3,813	$ 1,417	$ 4,668	$ 4,668
01-2150 - 52300	Social Security	$ 22,949	$ 22,653	$ 24,653	$ 25,084	$ 15,227	$ 25,934	$ 25,934
01-2150 - 52400	Unemployment Compensation	$ 1,658	$ -	$ -	$ 500	$ -	$ 500	$ 500
01-2150 - 52600	Uniform Allowance Expense	$ 3,152	$ 1,547	$ 1,295	$ 3,600	$ 1,204	$ 3,600	$ 3,600
01-2150 - 53100	Electricity	$ 3,654	$ 3,032	$ 3,152	$ 3,850	$ 1,442	$ 3,850	$ 3,850
01-2150 - 53200	Gas	$ 1,148	$ 739	$ 763	$ 1,200	$ 515	$ 1,200	$ 1,200
01-2150 - 53300	Bldg./Grounds Maintenance	$ 643	$ -	$ 381	$ 1,500	$ -	$ 2,000	$ 2,000
01-2150 - 54210	Cable TV	$ -	$ 610	$ 755	$ 870	$ 506	$ 1,000	$ 1,000
01-2150 - 54250	911 System	$ 34,723	$ 40,877	$ 41,186	$ 42,600	$ 30,646	$ 51,000	$ 51,000
01-2150 - 54300	Office Supplies	$ 297	$ 383	$ 729	$ 750	$ -	$ 750	$ 750
01-2150 - 54500	Office Equipment Maintenance	$ 2,000	$ 419	$ 680	$ 1,000	$ -	$ 1,000	$ 1,000
01-2150 - 54550	Maintenance Contracts	$ 7,299	$ 3,659	$ 3,074	$ 7,900	$ 1,919	$ 5,100	$ 5,100
01-2150 - 57000	Dues Subscriptions	$ 276	$ 276	$ 92	$ 500	$ 184	$ 500	$ 500
01-2150 - 57010	Training, Travel & Lodging	$ 2,134	$ 1,615	$ 1,515	$ 2,500	$ 785	$ 2,500	$ 2,500
01-2150 - 57100	Advertising	$ 15	$ 57	$ 58	$ 500	$ 76	$ 500	$ 500
01-2150 - 57200	Insurance/Bonds	$ 26,838	$ 27,118	$ 25,831	$ 24,700	$ 15,837	$ 26,600	$ 26,600
01-2150 - 57999	Other Misc. Special Expenses	$ 806	$ -	$ 125	$ 300	$ 26	$ 300	$ 300
01-2150 - 59001	Capital to Long-Term Debt Fund	$ 3,036	$ 69,744	$ 196,901	$ -	$ -	$ -	$ -
01-2150 - 59400	Office Equipment	$ -	$ 5,570	$ 19,993	$ -	$ -	$ -	$ -
01-2150 - 59401	Voice Recorder Lease-Principal	$ -	$ -	$ -	$ 2,796	$ 2,796	$ -	$ -
01-2150 - 59402	Voice Recorder Lease-Interest	$ 1,292	$ 1,029	$ 730	$ 389	$ 389	$ -	$ -
01-2150 - 59410	Computer	$ -	$ -	$ -	$ -	$ -	$ 2,700	$ 3,000
01-2150 - 59600	Light Equipment	$ -	$ -	$ -	$ 2,225	$ -	$ 4,500	$ 4,500
01-2150 - 60035	Transfer to Capital Res-Dispatch	$ -	$ -	$ -	$ -	$ -	$ 20,000	$ 20,000
	TOTALS	**$ 509,272**	**$ 572,495**	**$ 748,006**	**$ 567,403**	**$ 350,764**	**$ 611,874**	**$ 612,174**
	Total Operating Expenses	$ 504,944	$ 496,152	$ 530,382	$ 561,993	$ 347,579	$ 584,674	$ 584,674
	Total Capital Expenses	$ 4,328	$ 76,343	$ 217,624	$ 5,410	$ 3,185	$ 27,200	$ 27,500
	TOTALS	**$ 509,272**	**$ 572,495**	**$ 748,006**	**$ 567,403**	**$ 350,764**	**$ 611,874**	**$ 612,174**

	Department Head Request	Budget Approved
Operating % Increase vs. Last Year	4.04%	4.04%
Capital % Increase vs. Last Year	402.77%	408.32%
Total % Increase vs. Last Year	**7.84%**	**7.89%**

General Fund Expenditures
Capital Outlay Detail
Dispatching

	Dept. Head Request 2014-2015	Capital Approved 2014-2015
Personnel (includes benefits):		
	$ -	$ -
Total	**$ -**	**$ -**
CAPITAL EXPENDITURES		
Building Improvements		
	$ -	$ -
Total	**$ -**	**$ -**
Computer and Software		
(3) Computers with licensing	$ 2,700	$ 3,000
Total	**$ 2,700**	**$ 3,000**
Light Equipment		
Separate A/C to help regulate Dispatch Center	$ 4,500	$ 4,500
Total	**$ 4,500**	**$ 4,500**
Office Furniture		
Total	**$ -**	**$ -**
TOTAL CAPITAL OUTLAY	**$ 7,200**	**$ 7,500**

NOTE: Transferring $20,000 to Capital Reserve for future purchase of 911 system.

General Fund Expenditures
Capital Outlay Detail
Dispatching

Five Year Capital Expenditure Plan

2015 - 2016

(1) heavy duty chair	$	1,200
laser printer	$	1,500
2 interior surveillance cameras	$	1,500

NOTE: Transferring $20,000 to Capital Reserve for future purchase of 911 system.

2016 - 2017

digital voice recorder	$	1,500
scanner	$	200
2 interior surveillance cameras	$	1,500

NOTE: Transferring $20,000 to Capital Reserve for future purchase of 911 system.

2017 - 2018

(1) heavy duty chair	$	1,500
Computers (3)	$	3,000
video surveillance system	$	12,000
2 interior surveillance cameras	$	1,500

NOTE: Transferring $20,000 to Capital Reserve for future purchase of 911 system.

2018 - 2019

surveillance TV monitors (2)	$	2,000
2 dispatchers	$	91,000
2 interior surveillance cameras	$	1,500

NOTE: Transferring $20,000 to Capital Reserve for future purchase of 911 system.

2019-2020

(1) heavy duty chair	$	1,500
2 interior surveillance cameras	$	1,500

General Fund Expenditures
Line Item Summary
Fire Department

	Three Year History			Current Budget		Proposed Budget	
	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Department Head Request 2014-2015	Budget Approved 2014-2015
Personal Services	$ 88,075	$ 90,187	$ 77,273	$ 96,000	$ 56,069	$ 92,700	$ 92,700
Employee Benefits	$ 9,155	$ 8,917	$ 14,102	$ 19,147	$ 10,880	$ 19,361	$ 19,361
Occupancy	$ 13,155	$ 11,886	$ 14,851	$ 14,050	$ 9,358	$ 15,800	$ 15,800
Office Services	$ 12,706	$ 17,133	$ 17,928	$ 19,100	$ 9,517	$ 18,700	$ 18,700
Travel & Mobile Equipment	$ 15,602	$ 22,988	$ 22,723	$ 24,200	$ 18,188	$ 25,000	$ 25,000
Materials & Supplies	$ 9,585	$ 10,407	$ 10,123	$ 13,100	$ 8,571	$ 13,100	$ 16,100
Special Expenses	$ 35,069	$ 26,065	$ 27,042	$ 36,700	$ 18,971	$ 40,350	$ 40,350
Capital Outlay	$ 293,446	$ 93,581	$ 105,143	$ 14,517	$ -	$ 78,586	$ 70,586
TOTAL	**$ 476,793**	**$ 281,164**	**$ 289,185**	**$ 236,814**	**$ 131,554**	**$ 303,597**	**$ 298,597**
Total Operating Expenses	$ 183,347	$ 187,583	$ 184,042	$ 222,297	$ 131,554	$ 225,011	$ 228,011
Total Capital Expenses	$ 293,446	$ 93,581	$ 105,143	$ 14,517	$ -	$ 78,586	$ 70,586
TOTALS	**$ 476,793**	**$ 281,164**	**$ 289,185**	**$ 236,814**	**$ 131,554**	**$ 303,597**	**$ 298,597**

General Fund Expenditures
Payroll Detail
Fire Department

Allocation	Position Title		Current Classification	Department Head Request	New Classification	Department Head Request 2014-2015	Salary Approved 2014-2015
100% Fire	Fire Chief Part Time	amt is per year	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
100% Fire	Fire Chief Full Time		n/a	not requesting this year			
100% Fire	New Firemen Part Time (Total 120 hrs/week)		n/a	see Fire Property Tax Fund			
	SUBTOTAL					$ 5,000	$ 5,000
	Merit					$ -	$ -
	Stipend					$ -	$ -
	No Sick Leave Bonus					$ -	$ -
Fire	Other Personal Services - Volunteer Firemen					$ 86,700	$ 86,700
	SUBTOTAL					$ 91,700	$ 91,700
	Overtime					$ -	$ -
	TOTAL FIRE DEPARTMENT PAYROLL					**$ 91,700**	**$ 91,700**

General Fund Expenditures
Fire Department

Account Number	Account Title	Three Year History: Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	Current Budget: AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Proposed Budget: Department Head Request 2014-2015	Budget Approved 2014-2015
01-2200 - 51000	Regular Salaries	$ 4,398	$ 3,839	$ 5,000	$ 5,000	$ 3,338	$ 5,000	$ 5,000
01-2200 - 51100	Overtime	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-2200 - 51190	Other Personal Services	$ 83,009	$ 86,148	$ 71,903	$ 90,000	$ 52,081	$ 86,700	$ 86,700
01-2200 - 51450	Bank & Trustee Fees	$ 113	$ -	$ -	$ -	$ -	$ -	$ -
01-2200 - 51500	Engineering Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-2200 - 51510	Exams & Physicals	$ 555	$ 200	$ 370	$ 1,000	$ 650	$ 1,000	$ 1,000
01-2200 - 52000	Health Insurance	$ 530	$ 216	$ 7,081	$ 6,790	$ 5,092	$ 7,146	$ 7,146
01-2200 - 52050	HRA-Health Reimbursement	$ -	$ -	$ -	$ 700	$ -	$ 700	$ 700
01-2200 - 52100	Life Insurance	$ 14	$ 6	$ -	$ -	$ -	$ -	$ -
01-2200 - 52200	Retirement	$ 1,747	$ 1,729	$ 1,075	$ 4,389	$ 1,574	$ 4,499	$ 4,499
01-2200 - 52210	401A Match	$ 224	$ 136	$ 41	$ -	$ -	$ -	$ -
01-2200 - 52300	Social Security	$ 6,640	$ 6,830	$ 5,905	$ 7,268	$ 4,214	$ 7,016	$ 7,016
01-2200 - 52400	Unemployment Compensation	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-2200 - 53000	Water Service	$ 290	$ 1,177	$ 1,224	$ 950	$ 620	$ 1,900	$ 1,900
01-2200 - 53100	Electricity	$ 4,505	$ 4,513	$ 5,072	$ 5,000	$ 4,484	$ 5,600	$ 5,600
01-2200 - 53200	Gas or Heat	$ 3,152	$ 2,189	$ 3,125	$ 3,100	$ 2,689	$ 3,300	$ 3,300
01-2200 - 53300	Bldg./Grounds Maintenance	$ 5,208	$ 4,007	$ 5,430	$ 5,000	$ 1,565	$ 5,000	$ 5,000
01-2200 - 54000	Postage	$ 122	$ 197	$ 74	$ 300	$ 175	$ 250	$ 250
01-2200 - 54200	Telephone	$ 4,255	$ 3,992	$ 3,742	$ 5,000	$ 3,671	$ 4,550	$ 4,550
01-2200 - 54210	Cable TV	$ 295	$ 648	$ 834	$ 800	$ 618	$ 900	$ 900
01-2200 - 54300	Office Supplies	$ 127	$ 192	$ 84	$ 500	$ 70	$ 500	$ 500
01-2200 - 54400	Printing	$ 167	$ 255	$ 427	$ 500	$ 367	$ 500	$ 500
01-2200 - 54550	Maintenance Contracts	$ 7,740	$ 11,849	$ 12,767	$ 12,000	$ 4,616	$ 12,000	$ 12,000
01-2200 - 55100	Gas, Oil & Antifreeze	$ 6,822	$ 8,108	$ 8,773	$ 8,200	$ 6,144	$ 9,000	$ 9,000
01-2200 - 55350	Light Equipment Maintenance	$ 1,176	$ 2,047	$ 6,265	$ 4,000	$ 1,097	$ 4,000	$ 4,000
01-2200 - 55400	Heavy Equipment Maintenance	$ 7,604	$ 12,833	$ 7,685	$ 12,000	$ 10,947	$ 12,000	$ 12,000
01-2200 - 56400	Uniform Expense	$ 8,217	$ 7,858	$ 6,802	$ 8,000	$ 6,375	$ 8,000	$ 8,000
01-2200 - 56410	Uniform Rental	$ 22	$ 2	$ -	$ -	$ -	$ -	$ -
01-2200 - 56450	Tools	$ 481	$ 894	$ 892	$ 2,000	$ 1,209	$ 2,000	$ 5,000
01-2200 - 56460	Safety Supplies	$ 513	$ 1,018	$ 1,280	$ 1,000	$ 463	$ 1,000	$ 1,000
01-2200 - 56500	Batteries & Radio Supply	$ 352	$ 635	$ 1,149	$ 1,000	$ 524	$ 1,000	$ 1,000
01-2200 - 56999	Other Matl & Sup (CERT trailer)	$ -	$ -	$ -	$ 1,100	Moved Emer Mngt	$ 1,100	$ 1,100
01-2200 - 57000	Dues Subscriptions	$ 2,659	$ 2,362	$ 2,391	$ 2,500	$ 2,356	$ 2,550	$ 2,550
01-2200 - 57010	Travel, Training & Lodging	$ 3,604	$ 1,627	$ 2,637	$ 4,000	$ 3,518	$ 4,500	$ 4,500
01-2200 - 57100	Advertising	$ 28	$ -	$ 216	$ 200	$ -	$ 200	$ 200
01-2200 - 57110	Citizen Corp Expenses	$ -	$ -	$ -	$ 4,000	Moved Emer Mngt	$ 4,000	$ 4,000
01-2200 - 57200	Insurance/Bonds	$ 16,157	$ 11,003	$ 10,039	$ 9,000	$ 6,208	$ 8,800	$ 8,800
01-2200 - 57320	Fire Prevention	$ 3,154	$ 3,518	$ 3,643	$ 5,000	$ 78	$ 5,000	$ 5,000
01-2200 - 57330	Grass & Weed Cutting	$ -	$ -	$ -	$ 1,000	$ -	$ 1,000	$ 1,000
01-2200 - 57630	Rent Paid	$ 4,800	$ 5,700	$ 6,000	$ 6,000	$ 4,000	$ 6,000	$ 6,000
01-2200 - 57995	Employee Appreciation Exp	$ -	$ -	$ -	$ -	$ -	$ 3,300	$ 3,300
01-2200 - 57999	Other Misc. Special Expenses	$ 4,667	$ 1,855	$ 2,116	$ 5,000	$ 2,811	$ 5,000	$ 5,000

General Fund Expenditures
Fire Department

		Three Year History			Current Budget		Proposed Budget	
Account Number	Account Title	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Department Head Request 2014-2015	Budget Approved 2014-2015
01-2200 - 59001	Capital to Long-Term Debt Fund	$ 276,729	$ 85,002	$ 102,354	$ -	$ -	$ -	$ -
01-2200 - 59200	Building Improvements	$ 4,999	$ 4,201	$ -	$ -	$ -	$ -	$ -
01-2200 - 59401	IT Equipment Lease-Principal	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-2200 - 59402	IT Equipment Lease-Interest	$ 166	$ 70	$ 2	$ -	$ -	$ -	$ -
01-2200 - 59600	Light Equipment	$ 3,021	$ -	$ 1,248	$ 14,517	$ -	$ 73,586	$ 70,586
01-2200 - 59700	Heavy Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-2200 - 59800	Grant Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-2200 - 59882	COP Fire Training - Interest	$ 1,557	$ -	$ -	$ -	$ -	$ -	$ -
01-2200 - 59883	COP Fire Training - Principal	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-2200 - 59962	Fire Truck Lease - Principal	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-2200 - 59963	Fire Truck Lease - Interest	$ 6,974	$ 4,308	$ 1,539	$ -	$ -	$ -	$ -
01-2200 - 59999	Other Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ 5,000	$ -
	TOTALS	**$ 476,793**	**$ 281,164**	**$ 289,185**	**$ 236,814**	**$ 131,554**	**$ 303,597**	**$ 298,597**
	Total Operating Expenses	$ 183,347	$ 187,583	$ 184,042	$ 222,297	$ 131,554	$ 225,011	$ 228,011
	Total Capital Expenses	$ 293,446	$ 93,581	$ 105,143	$ 14,517	$ -	$ 78,586	$ 70,586
	TOTALS	**$ 476,793**	**$ 281,164**	**$ 289,185**	**$ 236,814**	**$ 131,554**	**$ 303,597**	**$ 298,597**

Operating % Increase to Last Year	1.22%	2.57%
Capital % Increase to Last Year	441.34%	386.23%
Total % Increase to Last Year	**28.20%**	**26.09%**

General Fund Expenditures
Capital Outlay Detail
Fire Department

(NOTE: Also see the Fire Property Tax Fund)

	Dept. Head Request 2014-2015	Capital Approved 2014-2015
Personnel (includes benefits):		
	$ -	$ -
	$ -	$ -
	$ -	$ -
Total	$ -	$ -
CAPITAL EXPENDITURES		
Building Improvements		
		$ -
Total	$ -	$ -
Light Equipment:		
Fire hose replacement	$ 3,620	$ 3,620
Miscellaneous tools	$ 3,000	moved to operating exp #56450
Ford F-250 truck w/command center	$ 40,000	$ 40,000
New set of extrication tools	$ 26,966	$ 26,966
Total	$ 73,586	$ 70,586
Heavy Equipment - Total	$ -	$ -
Grant Expenses:		
	$ -	$ -
Other Capital Outlay - Total		
Paving at training tower	$ 5,000	$ -
Total	$ 5,000	$ -
TOTAL CAPITAL OUTLAY	$ 78,586	$ 70,586

General Fund Expenditures
Capital Outlay Detail (continued)
Fire Department

	Dept. Head Request 2014-2015	Capital Approved 2014-2015
DEBT AND LEASE PAYMENTS		
Fire Truck - Lease Purchase - Principal		
Fire Truck - Lease Purchase - Interest		
TOTAL CAPITAL OUTLAY	**$ 78,586**	**$ 70,586**

Five Year Capital Expenditure Plan

2015 - 2016		
Miscellaneous tools	$ 3,000	
Thermal imager camera	$ 7,500	
2016 - 2017		
Pump Fire Truck	$ 650,000	
2017 - 2018		
Fire chief vehicle with equipment	$ 30,000	
Miscellaneous tools	$ 3,000	
2018 - 2019		
Fire station #2	$ 1,500,000	
2019-2020		

General Fund Expenditures
Line Item Summary
Emergency Management Department

	Three Year History			Current Budget		Proposed Budget	
	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Department Head Request 2014-2015	Budget Approved 2014-2015
Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Occupancy	$ 1,021	$ 1,074	$ 1,089	$ 1,000	$ 716	$ 1,000	$ 1,000
Office Services	$ 2,324	$ 2,784	$ 1,388	$ 3,500	$ 1,824	$ 3,650	$ 3,650
Travel & Mobile Equipment	$ 456	$ 74	$ 555	$ 1,700	$ 1,072	$ 1,700	$ 1,700
Materials & Supplies	$ 2,007	$ 873	$ -	$ -	$ -	$ -	$ -
Special Expenses	$ 7,502	$ 6,408	$ 6,100	$ 7,850	$ 6,183	$ 7,650	$ 7,650
Capital Outlay	$ -	$ 2,142	$ 3,980	$ -	$ -	$ 6,100	$ 1,100
TOTAL	**$ 13,310**	**$ 13,355**	**$ 13,112**	**$ 14,050**	**$ 9,795**	**$ 20,100**	**$ 15,100**
Total Operating Expenses	$ 13,310	$ 11,213	$ 9,132	$ 14,050	$ 9,795	$ 14,000	$ 14,000
Total Capital Expenses	$ -	$ 2,142	$ 3,980	$ -	$ -	$ 6,100	$ 1,100
TOTALS	**$ 13,310**	**$ 13,355**	**$ 13,112**	**$ 14,050**	**$ 9,795**	**$ 20,100**	**$ 15,100**

General Fund Expenditures
Emergency Operations

Account Number	Account Title	Three Year History: Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	Current Budget: AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Proposed Budget: Department Head Request 2014-2015	Budget Approved 2014-2015
01-2300 - 53100	Electricity	$ 1,021	$ 1,074	$ 1,089	$ 1,000	$ 716	$ 1,000	$ 1,000
01-2300 - 54200	Telephone	$ 1,253	$ 1,463	$ 1,388	$ 1,500	$ 1,210	$ 1,500	$ 1,500
01-2300 - 54300	Office Supplies	$ 30	$ 21	$ -	$ 200	$ 104	$ 350	$ 350
01-2300 - 54550	Maintenance Contracts	$ 1,041	$ 1,300	$ -	$ 1,800	$ 510	$ 1,800	$ 1,800
01-2300 - 55350	Light Equipment Maintenance	$ 456	$ 74	$ 555	$ 1,700	$ 1,072	$ 1,700	$ 1,700
01-2300 - 56999	Other Matl & Sup (CERT trailer)	$ 2,007	$ 873	$ -	$ -	$ -	Moved to Fire Dept Budget	
01-2300 - 57000	Dues, Licenses, & Permits	$ -	$ -	$ -	$ 50	$ -	$ 50	$ 50
01-2300 - 57010	Travel, Training & Lodging	$ 1,375	$ -	$ -	$ 1,700	$ 83	$ 1,500	$ 1,500
01-2300 - 57110	Citizen Corp Expenses	$ 27	$ 308	$ -	$ -	$ -	Moved to Fire Dept Budget	
01-2300 - 57120	Code Red (Reverse 911)	$ 6,100	$ 6,100	$ 6,100	$ 6,100	$ 6,100	$ 6,100	$ 6,100
01-2300 - 59001	Capital to Long-Term Debt Fund	$ -	$ 2,142	$ -	$ -	$ -	$ -	$ -
01-2300 - 59200	Building Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-2300 - 59400	Office Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-2300 - 59600	Light Equipment	$ -	$ -	$ -	$ -	$ -	$ 6,100	$ 1,100
01-2300 - 59800	Grant Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-2300 - 59999	Other Capital Outlay	$ -	$ -	$ 3,980	$ -	$ -	$ -	$ -
	TOTALS	**$ 13,310**	**$ 13,355**	**$ 13,112**	**$ 14,050**	**$ 9,795**	**$ 20,100**	**$ 15,100**
	Total Operating Expenses	$ 13,310	$ 11,213	$ 9,132	$ 14,050	$ 9,795	$ 14,000	$ 14,000
	Total Capital Expenses	$ -	$ 2,142	$ 3,980	$ -	$ -	$ 6,100	$ 1,100
	TOTALS	**$ 13,310**	**$ 13,355**	**$ 13,112**	**$ 14,050**	**$ 9,795**	**$ 20,100**	**$ 15,100**

General Fund Expenditures
Capital Outlay Detail
Emergency Management Department

	Dept. Head Request 2014-2015	Capital Approved 2014-2015
CAPITAL EXPENDITURES		
Building Improvements:		
	$ -	$ -
Total	**$ -**	**$ -**
Office Equipment:		
Total	**$ -**	**$ -**
Light Equipment:		
(2) HDTV's for EOC room	$ 1,100	$ 1,100
1 solar power/charger siren	$ 5,000	$ -
Total	**$ 6,100**	**$ 1,100**
Other Capital Outlay:		
		$ -
Total	**$ -**	**$ -**
TOTAL CAPITAL OUTLAY	**$ 6,100**	**$ 1,100**

General Fund Expenditures
Capital Outlay Detail
Emergency Operations

Five Year Capital Expenditure Plan

2015 - 2016

Code Red (Reverse 911) - Annual Cost	OPERATING EXPENSE	$	6,100

2016 - 2017

Code Red (Reverse 911) - Annual Cost	OPERATING EXPENSE	$	6,100
Whelen siren at West City Park		$	55,000

2017-2018

Code Red (Reverse 911) - Annual Cost	OPERATING EXPENSE	$	6,100

2018 - 2019

Code Red (Reverse 911) - Annual Cost	OPERATING EXPENSE	$	6,100

2019-2020

Code Red (Reverse 911) - Annual Cost	OPERATING EXPENSE	$	6,100

General Fund Expenditures
Line Item Summary
Street Department

	Three Year History			Current Budget		Proposed Budget	
	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Department Head Request 2014-2015	Budget Approved 2014-2015
Personal Services	$ 317,271	$ 238,534	$ 194,663	$ 201,980	$ 109,715	$ 193,437	$ 193,437
Employee Benefits	$ 101,243	$ 81,946	$ 79,108	$ 93,699	$ 49,573	$ 94,271	$ 94,271
Occupancy	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Office Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Travel & Mobile Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Materials & Supplies	$ 2,400	$ 1,625	$ 1,634	$ 1,738	$ 745	$ 1,753	$ 1,753
Special Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ 126	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	**$ 421,040**	**$ 322,105**	**$ 275,405**	**$ 297,417**	**$ 160,033**	**$ 289,461**	**$ 289,461**
Total Operating Expenses	$ 420,914	$ 322,105	$ 275,405	$ 297,417	$ 160,033	$ 289,461	$ 289,461
Total Capital Expenses	$ 126	$ -	$ -	$ -	$ -	$ -	$ -
Totals	**$ 421,040**	**$ 322,105**	**$ 275,405**	**$ 297,417**	**$ 160,033**	**$ 289,461**	**$ 289,461**

General Fund Expenditures
Payroll Detail
Street Department

Allocation	Position Title	Current Classification	Department Head Request	New Classification	Department Head Request 2014-2015	Salary Approved 2014-2015
5% Street	City Administrator	$ 38.00	$ 38.00	$ 38.00	$ 3,952	$ 3,952
5% Street	City Admin - car allowance monthly	$ 350.00	$ 350.00	$ 350.00	$ 210	$ 210
50% Street	Public Works Superintendent	$ 28.57	$ 28.57	$ 28.57	$ 29,713	$ 29,713
100% Street	Foreman	$ 25.27	$ 25.27	$ 25.27	$ 52,562	$ 52,562
25% Street	Skilled Laborer	$ 19.57	$ 19.57	$ 19.57	$ 10,176	$ 10,176
100% Street	Laborer	$ 12.79	$ 12.79	$ 12.79	$ 26,603	$ 26,603
100% Street	Laborer	$ 12.79	$ 12.79	$ 12.79	$ 26,603	$ 26,603
100% Street	Laborer	$ 12.79	$ 12.79	$ 12.79	$ 26,603	$ 26,603
5% Street	Skilled Laborer	$ 18.67	$ 19.17	$ 19.17	$ 1,994	$ 1,994
5% Street	Clerk Typist	$ 11.76	$ 12.76	$ 12.76	$ 1,327	$ 1,327
10% Street	Clerk Typist	$ 11.76	$ 12.26	$ 12.26	$ 2,550	$ 2,550
		$ -	$ -	$ -	$ -	$ -
	Merit				$ 541	$ 541
	Stipend				$ 7,225	$ 7,225
	No Sick Leave Bonus				$ 678	$ 678
	SUBTOTAL				$ 190,737	$ 190,737
	Overtime				$ 100	$ 100
	TOTAL STREET - GENERAL FUND PAYROLL				**$ 190,837**	**$ 190,837**

General Fund Expenditures
Street Department

Account Number	Account Title	Three Year History: Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	Current Budget: AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Proposed Budget: Department Head Request 2014-2015	Budget Approved 2014-2015
01-3100 - 51000	Regular Salaries	$ 314,531	$ 236,441	$ 192,588	$ 198,655	$ 108,165	$ 190,737	$ 190,737
01-3100 - 51100	Overtime	$ 121	$ 63	$ 13	$ 100	$ -	$ 100	$ 100
01-3100 - 51190	Other Personal Services	$ 1,575	$ 1,560	$ 1,539	$ 2,000	$ 1,005	$ 2,000	$ 2,000
01-3100 - 51200	Summer Help	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-3100 - 51510	Exams & Physicals	$ 1,044	$ 470	$ 506	$ 1,225	$ 545	$ 600	$ 600
01-3100 - 51800	Computer Services	$ -	$ -	$ 17	$ -	$ -	$ -	$ -
01-3100 - 52000	Health Insurance	$ 40,869	$ 33,402	$ 36,620	$ 38,664	$ 24,986	$ 40,974	$ 40,974
01-3100 - 52050	HRA - Health Reimbursement	$ -	$ 1,406	$ 651	$ 4,690	$ 1,250	$ 4,760	$ 4,760
01-3100 - 52100	Life Insurance	$ 876	$ 657	$ 567	$ 639	$ 303	$ 592	$ 592
01-3100 - 52200	Retirement	$ 33,361	$ 26,721	$ 24,370	$ 32,398	$ 13,110	$ 29,580	$ 29,580
01-3100 - 52210	401A Match	$ 3,255	$ 2,473	$ 2,499	$ 2,103	$ 1,812	$ 3,765	$ 3,765
01-3100 - 52300	Social Security	$ 22,838	$ 17,287	$ 14,401	$ 15,205	$ 8,112	$ 14,600	$ 14,600
01-3100 - 52400	Unemployment Compensation	$ 44	$ -	$ -	$ -	$ -	$ -	$ -
01-3100 - 56400	Uniform Expense	$ 1,054	$ 1,525	$ 1,426	$ 1,438	$ 745	$ 1,453	$ 1,453
01-3100 - 56410	Uniforms - Rental	$ 1,060	$ 100	$ -	$ -	$ -	$ -	$ -
01-3100 - 56460	Safety Supplies	$ 286	$ -	$ 208	$ 300	$ -	$ 300	$ 300
01-3100 - 57995	Employee Appreciation Exp	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-3100 - 59400	Office Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-3100 - 59410	Computer	$ 126	$ -	$ -	$ -	$ -	$ -	$ -
	TOTALS	**$ 421,040**	**$ 322,105**	**$ 275,405**	**$ 297,417**	**$ 160,033**	**$ 289,461**	**$ 289,461**
	Total Operating Expenses	$ 420,914	$ 322,105	$ 275,405	$ 297,417	$ 160,033	$ 289,461	$ 289,461
	Total Capital Expenses	$ 126	$ -	$ -	$ -	$ -	$ -	$ -
	TOTALS	**$ 421,040**	**$ 322,105**	**$ 275,405**	**$ 297,417**	**$ 160,033**	**$ 289,461**	**$ 289,461**

General Fund Expenditures
Capital Outlay Detail
Street

	Dept. Head Request 2014-2015	Capital Approved 2014-2015
Personnel (includes benefits):		
		$ -
		$ -
		$ -
Total	$ -	$ -

CAPITAL EXPENDITURES

	Dept. Head Request 2014-2015	Capital Approved 2014-2015
Total	$ -	$ -
TOTAL CAPITAL OUTLAY	$ -	$ -

General Fund Expenditures
Line Item Summary
Non-Departmental

	Three Year History			Current Budget		Proposed Budget	
	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Department Head Request 2014-2015	Budget Approved 2014-2015
Personal Services	$ 981	$ 868	$ 3,838	$ 4,150	$ 4,088	$ 4,650	$ 4,650
Employee Benefits	$ 38,433	$ 36,127	$ 24,203	$ 24,885	$ 11,603	$ 29,749	$ 29,749
Occupancy	$ 136,159	$ 147,073	$ 159,715	$ 180,180	$ 105,156	$ 171,500	$ 171,500
Office Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Travel & Mobile Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Materials & Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Special Expenses	$ 868,306	$ 858,866	$ 733,589	$ 787,864	$ 512,577	$ 824,500	$ 824,500
Capital Outlay	$ 111,519	$ 128,431	$ 126,821	$ 210,065	$ 167,652	$ 163,545	$ 153,545
Transfers Out	$ 75,511	$ -	$ 47	$ 52,650	$ -	$ 48,466	$ 48,466
TOTAL	**$ 1,230,909**	**$ 1,171,365**	**$ 1,048,213**	**$ 1,259,794**	**$ 801,076**	**$ 1,242,410**	**$ 1,232,410**
Total Operating Expenses	$ 1,066,296	$ 1,042,934	$ 921,392	$ 998,579	$ 633,424	$ 1,068,865	$ 1,068,865
Total Capital Expenses	$ 164,613	$ 128,431	$ 126,821	$ 261,215	$ 167,652	$ 173,545	$ 163,545
Total Reserve Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Totals	**$ 1,230,909**	**$ 1,171,365**	**$ 1,048,213**	**$ 1,259,794**	**$ 801,076**	**$ 1,242,410**	**$ 1,232,410**

General Fund Expenditures
Payroll Detail
Non-Departmental

Allocation	Position Title		Current Classification	Department Head Request	New Classification		Department Head Request 2014-2015	Salary Approved 2014-2015
100% Non-Dept	Building Maintenance		n/a		$ -	**Not requested this yr**	$ -	$ -
100% Non-Dept	20 year Longevity Bonus		n/a		$ 400.00		$ 400	$ 400
100% Non-Dept	30 year Longevity Bonus		n/a		$ 600.00		$ 600	$ 600
100% Non-Dept	40 year Longevity Bonus		n/a		$ 800.00		$ 800	$ 800
100% Non-Dept	30 year Longevity Bonus	part-time	n/a		$ 300.00		$ 300	$ 300
	Merit						$ -	$ -
	Stipend						$ -	$ -
	No Sick Leave Bonus						$ -	$ -
	SUBTOTAL						$ 2,100	$ 2,100
	Overtime						$ -	$ -
	TOTAL NON-DEPARTMENTAL FUND PAYROLL						**$ 2,100**	**$ 2,100**

General Fund Expenditures
Non-Departmental

Account Number	Account Title	Three Year History: Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	Current Budget: AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Proposed Budget: Department Head Request 2014-2015	Budget Approved 2014-2015
01-3200 - 51000	Regular Salaries	$ -	$ -	$ 1,358	$ 1,600	$ 1,600	$ 2,100	$ 2,100
01-3200 - 51100	Overtime	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-3200 - 51450	Bank Fees	$ 981	$ 868	$ 2,480	$ 2,550	$ 2,488	$ 2,550	$ 2,550
01-3200 - 52000	Health Ins-Retirees	$ 38,433	$ 33,538	$ 23,240	$ 21,117	$ 10,478	$ 25,508	$ 25,508
01-3200 - 52050	HRA - Health Reimbursement	$ -	$ 2,589	$ 706	$ 3,384	$ 760	$ 3,792	$ 3,792
01-3200 - 52100	Life Insurance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-3200 - 52200	Lagers Retirement Dues	$ -	$ -	$ 153	$ 261	$ 243	$ 288	$ 288
01-3200 - 52210	401A Match	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-3200 - 52300	FICA Tax	$ -	$ -	$ 104	$ 123	$ 122	$ 161	$ 161
01-3200 - 53100	Electricity (Street Lights)	$ 136,159	$ 147,053	$ 159,715	$ 180,180	$ 105,156	$ 171,500	$ 171,500
01-3200 - 53200	Natural Gas	$ -	$ 20	$ -	$ -	$ -	$ -	$ -
01-3200 - 56400	Uniforms	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-3200 - 56550	Chemicals (Vector Control)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-3200 - 57200	Insurance, Claims & Bonds	$ -	$ -	$ -	$ 64	$ -	$ -	$ -
01-3200 - 57307	Gain/Loss on Disposal	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-3200 - 57309	Bad Debt on Collections	$ -	$ 88,403	$ (15,899)	$ -	$ -	$ -	$ -
01-3200 - 57330	Grass & Weed Cutting	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-3200 - 57355	Quad City Comm. Dev. Corp.	$ 1,500	$ -	$ 1,500	$ 1,500	$ -	$ 1,500	$ 1,500
01-3200 - 57600	Trash Tag/Leaf Bag Expenses	$ 500	$ 500	$ 500	$ 1,000	$ 500	$ 1,000	$ 1,000
01-3200 - 57620	Rental Building Expenses	$ -	$ 6,474	$ 2,191	$ 11,000	$ 5,891	$ 11,000	$ 11,000
01-3200 - 57650	Garbage Collection Exp.	$ 859,445	$ 760,527	$ 741,427	$ 769,300	$ 505,360	$ 806,000	$ 806,000
01-3200 - 57670	Limb, Bulk, & Misc. Trash	$ 2,300	$ -	$ -	$ -	$ -	$ -	$ -
01-3200 - 57995	Employee Appreciation Expense	$ 3,816	$ 2,674	$ 1,981	$ 3,000	$ 826	$ 3,000	$ 3,000
01-3200 - 57999	Other Misc. Special Expense	$ 745	$ 288	$ 1,889	$ 2,000	$ -	$ 2,000	$ 2,000
01-3200 - 59001	Capital to Long-Term Debt Fund	$ 91,259	$ 37,600	$ 90,000	$ -	$ -	$ -	$ -
01-3200 - 59095	Storm Sewer Projects	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-3200 - 59200	Building Improvements	$ 1,425	$ 45,036	$ -	$ -	$ -	$ -	$ -
01-3200 - 59210	Office Furniture & Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-3200 - 59810	Building Lease Interest	$ 5,809	$ 45,795	$ 36,591	$ 31,865	$ 16,113	$ 30,545	$ 30,545
01-3200 - 59811	Building Lease Principal	$ -	$ -	$ -	$ 80,000	$ 80,000	$ 80,000	$ 80,000
01-3200 - 59900	Street Lights	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-3200 - 59999	Other Capital Outlay	$ 13,026	$ -	$ 230	$ 98,200	$ 71,539	$ 53,000	$ 43,000
	TOTAL EXPENDITURES	**$ 1,155,398**	**$ 1,171,365**	**$ 1,048,166**	**$ 1,207,144**	**$ 801,076**	**$ 1,193,944**	**$ 1,183,944**

General Fund Expenditures
Non-Departmental

Account Number	Account Title	Three Year History Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	Current Budget AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Proposed Budget Department Head Request 2014-2015	Budget Approved 2014-2015
01-3200 - 60010	Transfer Out - Library (Capital)	$ 53,094	$ -	$ -	$ 51,150	$ -	$ 10,000	$ 10,000
01-3200 - 60010	Transfer Out - Library (Operating)	$ 20,412	$ -	$ -	$ -	$ -	$ 36,966	$ 36,966
01-3200 - 60010	Transfer Out - Library (Reserve)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-3200 - 60040	Transfer Out - Park	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-3200 - 60020	Transfer Out - FDEQ Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-3200 - 60025	Transfer Out - Police Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-3200 - 60035	Transfer Out - Dispatch Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-3200 - 60045	Transfer Out - Non-Dept Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-3200 - 60050	Transfer Out - Vehicle Maint.	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-3200 - 60055	Transfer Out - PW's Res/Rehab	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-3200 - 60065	Transfer Out - EOC Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-3200 - 60070	Transfer Out - LLEBG (Operating)	$ 2,005	$ -	$ 47	$ 1,500	$ -	$ 1,500	$ 1,500
01-3200 - 60080	Transfer Out - Adm. Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-3200 - 60085	Transfer Out - Long Term Debt	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-3200 - 60090	Transfer Out - Court Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-3200 - 60100	Transfer Out - Bldg. Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL TRANSFER OUT	**$ 75,511**	**$ -**	**$ 47**	**$ 52,650**	**$ -**	**$ 48,466**	**$ 48,466**
	TOTALS	**$ 1,230,909**	**$ 1,171,365**	**$ 1,048,213**	**$ 1,259,794**	**$ 801,076**	**$ 1,242,410**	**$ 1,232,410**
	Total Operating Expenses	$ 1,066,296	$ 1,042,934	$ 921,392	$ 998,579	$ 633,424	$ 1,068,865	$ 1,068,865
	Total Capital Expenses	$ 164,613	$ 128,431	$ 126,821	$ 261,215	$ 167,652	$ 173,545	$ 163,545
	Total Reserve Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTALS	**$ 1,230,909**	**$ 1,171,365**	**$ 1,048,213**	**$ 1,259,794**	**$ 801,076**	**$ 1,242,410**	**$ 1,232,410**

General Fund Expenditures
Capital Outlay Detail
Non-Departmental

	Dept. Head Request 2014-2015	Capital Approved 2014-2015
Personnel (includes benefits):		
Salaries include the 20/30/40 year Longevity Bonuses for employees	$ -	$ -
CAPITAL EXPENDITURES		
Building Improvements:		
Total	**$ -**	**$ -**
Street Lights		
	$ -	$ -
Total	**$ -**	**$ -**
Other Capital Outlay		
Workout equipment for the weight room	$ 3,000	$ 3,000
Pave and stripe City Hall/Police parking lot	$ 50,000	$ 40,000
NOTE: Transferring $10,000 to Library to cover costs of paving and striping their parking lot	$ -	$ -
Total	**$ 53,000**	**$ 43,000**
TOTAL CAPITAL OUTLAY	**$ 53,000**	**$ 43,000**
DEBT AND LEASE PAYMENTS		
Library/Rental Building - Lease Purchase - Principal	**$ 80,000**	**$ 80,000**
Library/Rental Building - Lease Purchase - Interest	**$ 30,545**	**$ 30,545**
TOTAL CAPITAL OUTLAY & DEBT AND LEASE PAYMENTS	$ 163,545	$ 153,545

General Fund Expenditures
Capital Outlay Detail
Non-Departmental

Five Year Capital Expenditure Plan

2015 - 2016

2016 - 2017

Whelen siren at West City Park	$	55,000

2017 - 2018

2018 - 2019

2019-2020

Health Fund Summary

	Department Head Request 2014-2015	Budget Approved 2014-2015
Actual Fund Balance at September 30, 2013	$ 364,768	$ 364,768
Budgeted Revenues/Transfers 2013-2014	$ 142,450	$ 142,450
Budgeted Expenditures/Transfers 2013-2014	$ 114,446	$ 114,446
Estimated Fund Balance September 30, 2014	**$ 392,772**	**$ 392,772**
Estimated Revenue 2014-2015	$ 147,300	$ 147,300
Transfers In:	$ -	$ -
Total Assets 2014-2015	**$ 540,072**	**$ 540,072**
Estimated Expenditures 2014-2015	$ 138,691	$ 138,691
Transfers Out:	$ -	$ -
Estimated Encumbrances as of September 30, 2015	$ -	$ -
Total Liabilities 2014-2015	$ 138,691	$ 138,691
Estimated Balance September 30, 2015	$ 401,381	$ 401,381
Total Liabilities & Fund Balance 2014-2015	**$ 540,072**	**$ 540,072**

Cash in Bank as of May 31, 2014

Health Fund Operating Account	$ -
Health Fund Payroll Account.	$ -
Health Fund Money Market Acct.	$ 341,395
Health Fund Health Reimbursement Account.	$ (9)
Health Fund Investments Out	$ 100,000
Total Health Fund "Cash-in-Bank"	**$ 441,386**

Health Fund Revenues

Account Number	Account Title	Three Year History: Actual Revenue 2010-2011	Three Year History: Actual Revenue 2011-2012	Three Year History: Actual Revenue 2012-2013	Current Budget: AMENDED Budget 2013-2014	Current Budget: Revenues Through 5/31/2014	Proposed Budget: Estimated Revenue 2014-2015	Proposed Budget: Budgeted Revenue 2014-2015
02-2000 - 41000	Real Estate Taxes - Current	$ 92,158	$ 89,248	$ 93,768	$ 93,800	$ 96,324	$ 97,000	$ 97,000
02-2000 - 41010	Real Estate Taxes - Prior	$ 6,593	$ 6,780	$ 6,148	$ 4,700	$ 6,958	$ 7,200	$ 7,200
02-2000 - 41100	Personal Property - Current	$ 19,995	$ 20,269	$ 19,588	$ 20,800	$ 20,416	$ 20,900	$ 20,900
02-2000 - 41110	Personal Property - Prior	$ 3,253	$ 4,854	$ 4,927	$ 2,500	$ 2,868	$ 3,100	$ 3,100
02-2000 - 41200	Sur Tax	$ 6,115	$ 7,021	$ 4,907	$ 5,000	$ 6,510	$ 3,400	$ 3,400
02-2000 - 41300	Financial Institution Tax	$ 442	$ 1,180	$ 189	$ 550	$ 582	$ 600	$ 600
02-2000 - 42300	Railroad & Utility Tax	$ 2,505	$ 2,735	$ 5,740	$ 2,900	$ 2,834	$ 2,800	$ 2,800
02-2000 - 43005	Contributed Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
02-2000 - 45010	Animal Pet Tag Licenses	$ 471	$ 317	$ 482	$ 300	$ 257	$ 300	$ 300
02-2000 - 46100	Tax Penalties	$ 2,037	$ 1,796	$ 2,151	$ 1,800	$ 2,080	$ 2,000	$ 2,000
02-2000 - 46200	Animal Impound (Pickup) Fees	$ 240	$ 710	$ 625	$ 400	$ 500	$ 500	$ 500
02-2000 - 46201	Animal Quarantine Fee	$ -	$ (161)	$ -	$ -	$ -	$ -	$ -
02-2000 - 46210	Animal Adoption Fees	$ 1,340	$ 900	$ 60	$ 200	$ 90	$ 200	$ 200
02-2000 - 47000	Interest	$ 1,493	$ 937	$ 654	$ 500	$ 197	$ 300	$ 300
02-2000 - 48000	Miscellaneous Income	$ -	$ -	$ 2	$ -	$ -	$ -	$ -
02-2000 - 48005	Proceeds from sale	$ -	$ 600	$ -	$ -	$ -	$ -	$ -
02-2000 - 48330	Demo & Weed Cutting Fees	$ 12,006	$ 11,151	$ 12,685	$ 9,000	$ 4,539	$ 9,000	$ 9,000
02-2000 - 48340	Donations	$ -	$ 145	$ -	$ -	$ 81	$ -	$ -
	TOTAL REVENUE	$ 148,648	$ 148,482	$ 151,926	$ 142,450	$ 144,236	$ 147,300	$ 147,300
02-2000 - 49990	Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTALS:	**$ 148,648**	**$ 148,482**	**$ 151,926**	**$ 142,450**	**$ 144,236**	**$ 147,300**	**$ 147,300**
	Total Operating Expenses	$ 103,238	$ 101,775	$ 96,292	$ 111,633		$ 118,866	$ 118,866
	Surplus or (Deficit)	$ 45,410	$ 46,707	$ 55,634	$ 30,817		$ 28,434	$ 28,434

Health Fund Expenditures
Line Item Summary

	Three Year History			Current Budget		Proposed Budget	
	Actual Expenditures 2010-2011	**Actual Expenditures 2011-2012**	**Actual Expenditures 2012-2013**	**AMENDED Budget 2013-2014**	**Expenditures Through 5/31/2014**	**Department Head Request 2014-2015**	**Budget Approved 2014-2015**
Personal Services	$ 52,339	$ 52,375	$ 47,606	$ 52,965	$ 29,618	$ 58,355	$ 58,355
Employee Benefits	$ 15,558	$ 17,479	$ 16,631	$ 20,808	$ 11,945	$ 21,751	$ 21,751
Occupancy	$ 3,847	$ 2,659	$ 3,599	$ 3,375	$ 2,195	$ 3,475	$ 3,475
Office Services	$ 1,211	$ 1,011	$ 1,249	$ 1,425	$ 882	$ 1,825	$ 1,825
Travel & Mobile Equipment	$ 3,041	$ 3,675	$ 3,630	$ 3,900	$ 1,438	$ 3,900	$ 3,900
Materials & Supplies	$ 11,687	$ 9,156	$ 6,810	$ 12,160	$ 1,614	$ 12,360	$ 12,360
Special Expenses	$ 15,555	$ 15,420	$ 16,767	$ 17,000	$ 8,598	$ 17,200	$ 17,200
Capital Outlay	$ 1,664	$ 30,362	$ 41	$ 2,813	$ 170	$ 19,825	$ 19,825
TOTAL	**$ 104,902**	**$ 132,137**	**$ 96,333**	**$ 114,446**	**$ 56,460**	**$ 138,691**	**$ 138,691**
Total Operating Expenses	$ 103,238	$ 101,775	$ 96,292	$ 111,633	$ 56,290	$ 118,866	$ 118,866
Total Capital Expenses	$ 1,664	$ 30,362	$ 41	$ 2,813	$ 170	$ 19,825	$ 19,825
TOTALS:	**$ 104,902**	**$ 132,137**	**$ 96,333**	**$ 114,446**	**$ 56,460**	**$ 138,691**	**$ 138,691**

Health Fund Expenditures
Payroll Detail

Allocation	Position Title		Current Classification	Department Head Request	New Classification	Department Head Request 2014-2015	Salary Approved 2014-2015
10% Health	Building Commissioner		$ 28.57	$ 28.57	$ 28.57	$ 5,943	$ 5,943
5% Health	Clerk Typist		$ 11.76	$ 12.76	$ 12.76	$ 1,327	$ 1,327
100% Health	Animal Control		$ 15.99	$ 15.99	$ 15.99	$ 33,259	$ 33,259
100% Health	Summer help-split w/Park 6 hrs/week for 27 wks			$ 11.64	$ 11.64	$ 1,886	$ 1,886
100% Health	Summer Help	Seasonal		Not requested this year	n/a	$ -	$ -
	Merit					$ 125	$ 125
	Stipend					$ 1,650	$ 1,650
	No Sick Leave Bonus					$ 315	$ 315
	SUBTOTAL					$ 44,505	$ 44,505
	Overtime (Includes Straight Time, Double Time, Call Out, etc.)					$ 9,400	$ 9,400
	TOTAL HEALTH FUND PAYROLL					**$ 53,905**	**$ 53,905**

Health Fund Expenditures

Account Number	Account Title	Three Year History: Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	Current Budget: AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Proposed Budget: Department Head Request 2014-2015	Budget Approved 2014-2015
02-2000 - 51000	Regular Salaries	$ 41,368	$ 47,986	$ 40,689	$ 40,565	$ 25,605	$ 42,619	$ 42,619
02-2000 - 51100	Overtime	$ 7,011	$ 2	$ 4,316	$ 8,000	$ 1,670	$ 9,400	$ 9,400
02-2000 - 51200	Summer help salaries	$ -	$ -	$ -	$ -	$ -	$ 1,886	$ 1,886
02-2000 - 51510	Exams & Physicals	$ 10	$ -	$ -	$ -	$ -	$ -	$ -
02-2000 - 51600	Auditing	$ 200	$ 300	$ 300	$ 300	$ 300	$ 350	$ 350
02-2000 - 51850	Veterinarian/Vaccine	$ 2,445	$ 2,437	$ 1,506	$ 2,500	$ 1,308	$ 2,500	$ 2,500
02-2000 - 51860	Animal Crematory Services	$ 1,305	$ 1,650	$ 795	$ 1,600	$ 735	$ 1,600	$ 1,600
02-2000 - 52000	Health Insurance	$ 6,802	$ 8,191	$ 7,653	$ 7,366	$ 5,512	$ 7,752	$ 7,752
02-2000 - 52050	HRA - Health Reimbursement	$ -	$ 500	$ 434	$ 1,575	$ 307	$ 1,575	$ 1,575
02-2000 - 52100	Life Insurance	$ 124	$ 149	$ 126	$ 137	$ 86	$ 137	$ 137
02-2000 - 52200	Retirement	$ 5,392	$ 5,567	$ 5,683	$ 7,917	$ 4,431	$ 8,063	$ 8,063
02-2000 - 52210	401A Match	$ 255	$ 135	$ 103	$ 97	$ 63	$ 100	$ 100
02-2000 - 52300	Social Security	$ 2,985	$ 2,937	$ 2,632	$ 3,716	$ 1,546	$ 4,124	$ 4,124
02-2000 - 53100	Water Service	$ 269	$ 197	$ 154	$ 275	$ 74	$ 275	$ 275
02-2000 - 53100	Electricity	$ 1,939	$ 1,583	$ 2,005	$ 2,200	$ 1,611	$ 2,300	$ 2,300
02-2000 - 53300	Bldg./Grounds Maintenance	$ 1,403	$ 421	$ 1,103	$ 500	$ 294	$ 500	$ 500
02-2000 - 53500	Maintenance Supplies	$ 236	$ 458	$ 337	$ 400	$ 216	$ 400	$ 400
02-2000 - 54200	Telephone	$ 753	$ 849	$ 1,043	$ 1,200	$ 752	$ 1,600	$ 1,600
02-2000 - 54300	Office Supplies	$ 458	$ 162	$ 206	$ 225	$ 130	$ 225	$ 225
02-2000 - 55100	Gas, Oil & Antifreeze	$ 2,624	$ 3,229	$ 3,352	$ 3,500	$ 1,414	$ 3,500	$ 3,500
02-2000 - 55300	Vehicle Maintenance	$ 417	$ 446	$ 278	$ 400	$ 24	$ 400	$ 400
02-2000 - 56300	Pound Supplies	$ 1,204	$ 1,485	$ 2,192	$ 2,500	$ 1,047	$ 2,500	$ 2,500
02-2000 - 56310	Animal Control Supplies	$ -	$ 94	$ 620	$ 1,000	$ 223	$ 1,000	$ 1,000
02-2000 - 56400	Uniform Expense	$ 547	$ 408	$ 338	$ 560	$ 344	$ 760	$ 760
02-2000 - 56410	Uniform - Rentals	$ -	$ 6	$ -	$ -	$ -	$ -	$ -
02-2000 - 56460	Safety Supplies	$ -	$ 19	$ 50	$ 100	$ -	$ 100	$ 100
02-2000 - 56550	Chemicals	$ 9,936	$ 7,144	$ 3,610	$ 8,000	$ -	$ 8,000	$ 8,000
02-2000 - 57000	Dues, Licenses, Subscriptions	$ -	$ 100	$ -	$ 200	$ -	$ 200	$ 200
02-2000 - 57010	Travel, Training,& Lodging	$ -	$ 277	$ -	$ 600	$ 70	$ 600	$ 600
02-2000 - 57200	Insurance/Bonds	$ 3,895	$ 3,892	$ 4,033	$ 3,300	$ 2,081	$ 3,500	$ 3,500
02-2000 - 57307	Gain/Loss on Disposal	$ -	$ -	$ -	$ -	$ -	$ -	$ -
02-2000 - 57330	Grass & Weed Cutting	$ 75	$ -	$ -	$ -	$ -	$ -	$ -
02-2000 - 57360	Co. Fees to Collect Taxes	$ 2,907	$ 3,026	$ 3,147	$ 3,400	$ 2,928	$ 3,400	$ 3,400
02-2000 - 57375	Delinquent Weed Cutting	$ 8,053	$ 7,770	$ 9,214	$ 9,000	$ 3,338	$ 9,000	$ 9,000
02-2000 - 57999	Other Misc. Special Expenses	$ 625	$ 355	$ 373	$ 500	$ 181	$ 500	$ 500
02-2000 - 59001	Capital to Long-Term Debt Fund	$ 228	$ 28,082	$ 41	$ -	$ -	$ -	$ -
02-2000 - 59200	Building Improvements	$ -	$ 2,133	$ -	$ 2,813	$ 170	$ 3,125	$ 3,125
02-2000 - 59210	Office Furniture	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Health Fund Expenditures

		Three Year History			Current Budget		Proposed Budget	
Account Number	Account Title	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Department Head Request 2014-2015	Budget Approved 2014-2015
02-2000 - 59400	Office Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
02-2000 - 59401	IT Equipment Lease-Principal	$ -	$ -	$ -	$ -	$ -	$ -	$ -
02-2000 - 59402	IT Equipment Lease-Interest	$ 18	$ 7	$ -	$ -	$ -	$ -	$ -
02-2000 - 59410	Computer & Software	$ -	$ -	$ -	$ -	$ -	$ -	$ -
02-2000 - 59600	Light Equipment	$ 1,418	$ 140	$ -	$ -	$ -	$ 16,700	$ 16,700
	TOTALS:	**$ 104,902**	**$ 132,137**	**$ 96,333**	**$ 114,446**	**$ 56,460**	**$ 138,691**	**$ 138,691**
	Total Operating Expenses	$ 103,238	$ 101,775	$ 96,292	$ 111,633	$ 56,290	$ 118,866	$ 118,866
	Total Capital Expenses	$ 1,664	$ 30,362	$ 41	$ 2,813	$ 170	$ 19,825	$ 19,825
	TOTALS:	**$ 104,902**	**$ 132,137**	**$ 96,333**	**$ 114,446**	**$ 56,460**	**$ 138,691**	**$ 138,691**
					Operating % Increase to Last Year		6.48%	6.48%
					Capital % Increase to Last Year		604.76%	604.76%
					Total % Increase to Last Year		**21.18%**	**21.18%**

Health Department Expenditures
Capital Outlay Detail

			Dept. Head Request 2014-2015	Capital Approved 2014-2015
Personnel (includes benefits):				
Part Time employee - year round to maintain kennel & cover weekend feeding and cleaning			$ 15,675	$ -
Split summer employee with Parks to cover weekend feeding and cleaning - 6 hours/week for 27 weeks			$ -	$ 2,030
TOTAL			$ 15,675	$ 2,030
CAPITAL EXPENDITURES				
Building Improvements:				
Fluorescent Light Replacement	5.00%		$ 375	$ 375
Tuckpointing & repairs front building (total cost $15,000)	5.00%	REBUDGETED	$ 750	$ 750
Lobby Expansion (total cost $40,000)	5.00%	REBUDGETED	$ 2,000	$ 2,000
TOTAL			$ 3,125	**$ 3,125**
Office Furniture				
			$ -	$ -
TOTAL			$ -	**$ -**
Office Equipment				
			$ -	$ -
TOTAL			$ -	**$ -**
Computer and Software:				
			$ -	$ -
TOTAL			$ -	**$ -**

Health Department Expenditures
Capital Outlay Detail

		Dept. Head Request 2014-2015		Capital Approved 2014-2015
Light Equipment:				
Hand-held radio	$	700	$	700
Mosquito fogger	$	10,000	$	10,000
Feral cat cages	$	6,000	$	6,000
TOTAL	$	16,700	**$**	**16,700**
TOTAL CAPITAL OUTLAY	**$**	**19,825**	**$**	**19,825**
DEBT AND LEASE PAYMENTS				
	$	-	$	-
	$	-	$	-
TOTAL CAPITAL OUTLAY & DEBT AND LEASE PAYMENTS	$	19,825	$	19,825

Five-Year Capital Outlay:

2015 - 2016

Carport added to south side of kennel	$	8,000

2016 - 2017

2017 - 2018

2018 - 2019

Kennel roof replacement	$	8,000

2019-2020

Animal control truck	$	19,000

Library Fund Summary

	Department Head Request 2014-2015	Budget Approved 2014-2015
Actual Fund Balance at September 30, 2013	$ (121,402)	$ (121,402)
Budgeted Revenues/Transfers 2013-2014	$ 300,785	$ 300,785
Budgeted Expenditures/Transfers 2013-2014	$ 300,785	$ 300,785
Estimated Fund Balance September 30, 2014	**$ (121,402)**	**$ (121,402)**
Estimated Revenue 2014-2015	$ 262,148	$ 262,148
Transfers In:	$ 106,966	$ 106,966
Total Assets 2014-2015	**$ 247,712**	**$ 247,712**
Estimated Expenditures 2014-2015	$ 371,114	$ 369,114
Transfers Out:	$ -	$ -
Estimated Encumbrances as of September 30, 2015	$ -	$ -
Total Liabilities 2014-2015	$ 371,114	$ 369,114
Estimated Balance September 30, 2015	$ (123,402)	$ (121,402)
Total Liabilities & Fund Balance 2014-2015	**$ 247,712**	**$ 247,712**

Cash in Bank as of May 31, 2014

Library Fund Petty Cash	$ 44
Library Fund Operating Acct.	$ -
Library Fund Payroll Acct.	$ -
Library Fund Health Reimbursement Acct	$ -
Library Fund Money Market Acct.	$ 211,198
Library Fund Investments Out	$ 50,000
Total Library Fund "Cash-in-Bank"	**$ 261,242**

Library Fund Revenues

		Three Year History			Current Budget		Proposed Budget	
Account Number	**Account Title**	**Actual Revenue 2010-2011**	**Actual Revenue 2011-2012**	**Actual Revenue 2012-2013**	**AMENDED Budget 2013-2014**	**Revenues Through 5/31/2014**	**Estimated Revenue 2014-2015**	**Budgeted Revenue 2014-2015**
03-5500 - 41000	Real Estate Taxes - Current	$ 126,718	$ 122,715	$ 128,931	$ 129,000	$ 132,535	$ 135,100	$ 135,100
03-5500 - 41010	Real Estate Taxes - Prior	$ 9,066	$ 9,322	$ 8,454	$ 6,500	$ 9,573	$ 5,700	$ 5,700
03-5500 - 41100	Personal Property Taxes-Current	$ 27,494	$ 27,870	$ 26,934	$ 28,700	$ 28,091	$ 29,000	$ 29,000
03-5500 - 41110	Personal Property Taxes - Prior	$ 4,472	$ 6,674	$ 6,774	$ 3,400	$ 3,946	$ 2,800	$ 2,800
03-5500 - 41200	Sur Tax	$ 8,408	$ 9,654	$ 6,747	$ 6,800	$ 8,957	$ 4,700	$ 4,700
03-5500 - 41300	Financial Institution Tax	$ 608	$ 1,622	$ 259	$ 735	$ 801	$ 800	$ 800
03-5500 - 42300	Railroad & Utility Tax	$ 3,444	$ 3,761	$ 7,893	$ 4,000	$ 3,899	$ 3,900	$ 3,900
03-5500 - 43000	Grants Received	$ -	$ 1,640	$ 1,177	$ 1,600	$ 200	$ 11,447	$ 11,447
03-5500 - 43005	Contributed Revenue	$ -	$ 44,954	$ 1,400	$ -	$ -	$ -	$ -
03-5500 - 43220	State Library Aid	$ 4,830	$ 5,801	$ 5,801	$ 5,800	$ 5,801	$ 5,801	$ 5,801
03-5500 - 43221	State Library A & E Tax	$ -	$ -	$ 507	$ -	$ 1,670	$ -	$ -
03-5500 - 46100	Tax Penalties	$ 2,800	$ 2,225	$ 2,564	$ 2,200	$ 2,714	$ 2,200	$ 2,200
03-5500 - 46300	Library Fines & Rentals	$ 33,604	$ 34,169	$ 34,775	$ 31,000	$ 20,524	$ 31,000	$ 31,000
03-5500 - 46415	Bad Check Fee	$ -	$ -	$ -	$ -	$ -	$ -	$ -
03-5500 - 47000	Interest	$ 864	$ 484	$ 367	$ 400	$ 112	$ 200	$ 200
03-5500 - 48000	Miscellaneous Income	$ -	$ -	$ 20	$ -	$ 77	$ -	$ -
03-5500 - 48005	Proceeds from Sale	$ -	$ -	$ -	$ -	$ 66	$ -	$ -
03-5500 - 48090	Lease Purchase Proceeds	$ -	$ -	$ -	$ -		$ -	$ -
03-5500 - 48115	Building Lease Payments	$ 47,100	$ -	$ -	$ -		$ -	$ -
03-5500 - 48210	Passport Fees	$ 27,825	$ 24,725	$ 25,997	$ 26,500	$ 18,475	$ 26,500	$ 26,500
03-5500 - 48300	Insurance Claims & Refund	$ -	$ -	$ 336	$ -		$ -	$ -
03-5500 - 48340	Donations	$ 1,920	$ 1,657	$ 6,411	$ 3,000	$ 1,297	$ 3,000	$ 3,000
	TOTAL REVENUE	$ 299,153	$ 297,273	$ 265,347	$ 249,635	$ 238,738	$ 262,148	**$ 262,148**
03-5500 - 49990	Transfers In - Capital	$ 57,855	$ 4,650	$ 4,000	$ 30,000	$ -	$ 70,000	$ 70,000
03-5500 - 49990	Transfers In - Operating	$ 20,412	$ -	$ -	$ 21,150	$ -	$ 36,966	$ 36,966
	TOTALS:	**$ 377,420**	**$ 301,923**	**$ 269,347**	**$ 300,785**	**$ 238,738**	**$ 369,114**	**$ 369,114**
	Total Operating Revenue	$ 270,545	$ 249,022	$ 256,023	$ 266,185	$ 237,175	$ 284,667	$ 284,667
	Total Special Revenue	$ 106,875	$ 52,901	$ 12,988	$ 34,600	$ 1,563	$ 84,447	$ 84,447
	TOTALS:	**$ 377,420**	**$ 301,923**	**$ 269,011**	**$ 300,785**	**$ 238,738**	**$ 369,114**	**$ 369,114**
	Total Operating Expenses	$ 245,822	$ 238,309	$ 248,514	$ 256,296		$ 269,866	$ 269,866
	Operating Surplus or Deficit	$ 24,723	$ 10,713	$ 7,509	$ 9,889		$ 14,801	$ 14,801

Library Fund Summary
Line Item Summary

	Three Year History			Current Budget		Proposed Budget	
	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Department Head Request 2014-2015	Budget Approved 2014-2015
Personal Services	$ 143,311	$ 140,112	$ 142,085	$ 137,823	$ 87,346	$ 144,850	$ 144,850
Employee Benefits	$ 24,800	$ 24,992	$ 30,120	$ 33,712	$ 20,633	$ 33,721	$ 33,721
Occupancy	$ 25,577	$ 23,137	$ 23,917	$ 24,000	$ 13,891	$ 26,600	$ 26,600
Office Services	$ 11,027	$ 15,070	$ 13,626	$ 19,520	$ 6,666	$ 20,550	$ 20,550
Travel & Mobile Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Materials & Supplies	$ 19,315	$ 18,617	$ 22,357	$ 23,541	$ 11,374	$ 26,700	$ 26,700
Special Expenses	$ 21,792	$ 16,381	$ 16,409	$ 17,700	$ 12,931	$ 17,445	$ 17,445
Capital Outlay	$ 131,585	$ 51,363	$ 15,498	$ 44,489	$ 12,100	$ 101,248	$ 99,248
TOTAL	**$ 377,407**	**$ 289,672**	**$ 264,012**	**$ 300,785**	**$ 164,941**	**$ 371,114**	**$ 369,114**
Total Operating Expenses	$ 245,822	$ 238,309	$ 248,514	$ 256,296	$ 152,841	$ 269,866	$ 269,866
Total Capital Expenses	$ 131,585	$ 51,363	$ 15,498	$ 44,489	$ 12,100	$ 101,248	$ 99,248
TOTALS:	**$ 377,407**	**$ 289,672**	**$ 264,012**	**$ 300,785**	**$ 164,941**	**$ 371,114**	**$ 369,114**

Library Fund Expenditures
Payroll Detail

Allocation	Position Title	Hours Per Week Average	Current Classification	Department Head Request	New Classification	Department Head Request 2014-2015	Salary Approved 2014-2015
100% Library	Head Librarian	40	$ 20.19	$ 20.19	$ 20.19	$ 41,995	$ 41,995
100% Library	Library Clerk	32	$ 11.98	$ 11.98	$ 11.98	$ 19,935	$ 19,935
100% Library	Library Clerk	15	$ 12.57	$ 12.57	$ 12.57	$ 9,805	$ 9,805
100% Library	Library Clerk	15	$ 10.95	$ 10.95	$ 10.95	$ 8,541	$ 8,541
100% Library	Library Clerk	28	$ 10.65	$ 10.65	$ 10.65	$ 15,506	$ 15,506
100% Library	Library Clerk	20	$ 9.31	$ 9.31	$ 9.31	$ 9,682	$ 9,682
100% Library	Library Clerk	28	$ 9.06	$ 9.06	$ 9.06	$ 13,191	$ 13,191
100% Library	Library Shelver	15	$ 8.25	$ 8.25	$ 8.25	$ 6,435	$ 6,435
	extra to cover when necessary					$ 569	$ 569
	Retirement Bonus					$ -	$ -
	Merit					$ 541	$ 541
	Stipend					$ 7,500	$ 7,500
	No Sick Leave Bonus					$ -	$ -
	TOTAL LIBRARY PAYROLL					$ 133,700	**$ 133,700**

Library Fund Expenditures

Account Number	Account Title	Three Year History: Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	Current Budget: AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Proposed Budget: Department Head Request 2014-2015	Budget Approved 2014-2015
03-5500 - 51000	Regular Salaries	$ 132,511	$ 129,412	$ 131,195	$ 126,723	$ 79,906	$ 133,700	$ 133,700
03-5500 - 51190	Other Personal Services	$ 10,600	$ 10,400	$ 10,400	$ 10,700	$ 7,000	$ 10,700	$ 10,700
03-5500 - 51510	Exams & Physicals	$ -	$ -	$ 190	$ 100	$ 140	$ 100	$ 100
03-5500 - 51600	Auditing Fees	$ 200	$ 300	$ 300	$ 300	$ 300	$ 350	$ 350
03-5500 - 52000	Health Insurance	$ 5,968	$ 5,650	$ 10,588	$ 10,974	$ 8,230	$ 11,545	$ 11,545
03-5500 - 52050	HRA Health Reimbursement	$ -	$ -	$ -	$ 2,100	$ -	$ 2,100	$ 2,100
03-5500 - 52100	Life Insurance	$ 111	$ 137	$ 193	$ 214	$ 134	$ 214	$ 214
03-5500 - 52200	Retirement	$ 6,928	$ 7,587	$ 8,752	$ 10,130	$ 6,176	$ 9,633	$ 9,633
03-5500 - 52210	401A Match	$ 1,735	$ 1,807	$ 1,012	$ 599	$ 349	$ -	$ -
03-5500 - 52300	Social Security	$ 10,058	$ 9,811	$ 9,575	$ 9,695	$ 5,744	$ 10,229	$ 10,229
03-5500 - 53000	Water Service	$ 883	$ 1,062	$ 983	$ 1,000	$ 407	$ 1,000	$ 1,000
03-5500 - 53100	Electricity	$ 14,955	$ 14,981	$ 16,977	$ 17,000	$ 7,910	$ 17,000	$ 17,000
03-5500 - 53200	Gas or Heat	$ 3,153	$ 2,249	$ 2,381	$ 2,700	$ 2,852	$ 2,700	$ 2,700
03-5500 - 53300	Bldg./Grounds Maintenance	$ 5,727	$ 3,923	$ 2,327	$ 2,200	$ 1,605	$ 4,500	$ 4,500
03-5500 - 53500	Maintenance Supplies	$ 859	$ 922	$ 1,249	$ 1,100	$ 1,117	$ 1,400	$ 1,400
03-5500 - 54000	Postage	$ 206	$ 187	$ 200	$ 200	$ 118	$ 200	$ 200
03-5500 - 54200	Telephone	$ 1,039	$ 1,031	$ 1,037	$ 1,050	$ 696	$ 1,050	$ 1,050
03-5500 - 54300	Office Supplies	$ 2,347	$ 2,234	$ 2,110	$ 1,900	$ 1,265	$ 2,300	$ 2,300
03-5500 - 54400	Printing	$ 135	$ 175	$ 200	$ -	$ -	$ 400	$ 400
03-5500 - 54500	Office Equipment Maint.	$ 1,190	$ 1,120	$ 1,527	$ 1,300	$ 823	$ 1,300	$ 1,300
03-5500 - 54550	Maintenance Contracts	$ 6,110	$ 10,323	$ 8,552	$ 15,070	$ 3,764	$ 15,300	$ 15,300
03-5500 - 56200	Books	$ 11,166	$ 10,657	$ 16,834	$ 17,141	$ 8,033	$ 20,000	$ 20,000
03-5500 - 56210	Periodicals	$ 888	$ 1,469	$ 1,259	$ 1,200	$ 889	$ 1,500	$ 1,500
03-5500 - 56220	Audio/Visual Materials	$ 3,492	$ 2,405	$ 1,697	$ 2,000	$ 1,426	$ 2,500	$ 2,500
03-5500 - 56240	Electronic Material/Software	$ 2,113	$ 2,180	$ 666	$ 1,500	$ -	$ 1,000	$ 1,000
03-5500 - 56725	Passport Expense	$ 1,656	$ 1,906	$ 1,901	$ 1,700	$ 1,026	$ 1,700	$ 1,700
03-5500 - 57000	Dues Subscriptions	$ 120	$ 120	$ 120	$ 200	$ 120	$ 245	$ 245
03-5500 - 57010	Training, Travel & Lodging	$ 40	$ -	$ -	$ 100	$ 100	$ 1,300	$ 1,300
03-5500 - 57100	Advertising	$ 204	$ 302	$ 176	$ 200	$ 110	$ 200	$ 200
03-5500 - 57200	Insurance & Bonds	$ 10,767	$ 11,047	$ 11,070	$ 11,000	$ 7,067	$ 10,000	$ 10,000
03-5500 - 57360	Co. Fees to Collect Taxes	$ 3,903	$ 3,894	$ 4,063	$ 4,200	$ 3,973	$ 4,200	$ 4,200
03-5500 - 57620	Rental Building Expenses	$ 5,474	$ -	$ -	$ -	$ -	$ -	$ -
03-5500 - 57997	Community Events	$ -	$ -	$ -	$ -	$ -	$ 1,000	$ 1,000
03-5500 - 57999	Other Misc. Special Expenses	$ 1,284	$ 1,018	$ 980	$ 2,000	$ 1,561	$ 500	$ 500
03-5500 - 59001	Capital to Long-Term Debt Fund	$ 55,096	$ 47,963	$ 1,604	$ -	$ -	$ -	$ -
03-5500 - 59200	Building Improvements	$ -	$ -	$ 4,827	$ -	$ -	$ -	$ -
03-5500 - 59210	Office Furniture	$ -	$ -	$ -	$ -	$ -	$ -	$ -
03-5500 - 59401	IT Equipment Lease-Principal	$ -	$ -	$ -	$ -	$ -	$ -	$ -
03-5500 - 59402	IT Equipment Lease-Interest	$ 88	$ 37	$ 1	$ -	$ -	$ -	$ -
03-5500 - 59630	Office Equipment	$ 3,532	$ 484	$ 6,415	$ 9,889	$ 9,889	$ 4,000	$ 4,000

Library Fund Expenditures

		Three Year History			Current Budget		Proposed Budget	
Account Number	Account Title	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	AMENDED Budget 2013-2014	Expenditures Through 5//31/14	Department Head Request 2014-2015	Budget Approved 2014-2015
03-5500 - 59800	Library Grant Expenses	$ -	$ 1,640	$ 1,177	$ 1,600	$ 200	$ 17,248	$ 17,248
03-5500 - 59805	Donation Expense	$ 1,732	$ 1,239	$ 1,474	$ 3,000	$ 2,011	$ 3,000	$ 3,000
03-5500 - 59810	Building Lease Interest	$ 71,137	$ -	$ -	$ -	$ -	$ -	$ -
03-5500 - 59811	Building Lease Principal	$ -	$ -	$ -	$ -	$ -	$ -	$ -
03-5500 - 59999	Other Capital Outlay	$ -	$ -	$ -	$ 30,000	$ -	$ 77,000	$ 75,000
	TOTALS:	**$ 377,407**	**$ 289,672**	**$ 264,012**	**$ 300,785**	**$ 164,941**	**$ 371,114**	**$ 369,114**
	Total Operating Expenses	$ 245,822	$ 238,309	$ 248,514	$ 256,296	$ 152,841	$ 269,866	$ 269,866
	Total Capital Expenses	$ 131,585	$ 51,363	$ 15,498	$ 44,489	$ 12,100	$ 101,248	$ 99,248
	TOTALS:	**$ 377,407**	**$ 289,672**	**$ 264,012**	**$ 300,785**	**$ 164,941**	**$ 371,114**	**$ 369,114**
					Operating % Increase to Last Year		5.29%	5.29%
					Capital % Increase to Last Year		127.58%	123.08%
					Total % Increase to Last Year		**23.38%**	**22.72%**

Library Fund Expenditures
Capital Outlay Detail

		Dept. Head Request 2014-2015	Capital Approved 2014-2015
Personnel (includes benefits):			
		$ -	$ -
TOTAL PERSONNEL REQUESTS		$ -	$ -
CAPITAL EXPENDITURES			
Building Improvements:			
		$ -	$ -
		$ -	$ -
TOTAL		$ -	$ -
Office Furniture		$ -	$ -
Office Equipment:			
Office computers		$ 4,000	$ 4,000
TOTAL		**$ 4,000**	**$ 4,000**
Grant Expense			
Jefferson Hospital Foundation Grant for data storage		$ 8,247	$ 8,247
Early Literacy Grant		$ 3,000	$ 3,000
Reading program grant		$ 200	$ 200
State Library A&E Grant		$ 5,801	$ 5,801
TOTAL	(Same as revenues)	**$ 17,248**	**$ 17,248**
Donation Expense-TOTAL **(Wal-Mart $500;Library Foundation for Ancestry $1500, other $1000)**	(Same as revenues)	**$ 3,000**	**$ 3,000**

Note: Extra funding for Community Outreach events - this was added to Operating Expense

Library Fund Expenditures
Capital Outlay Detail

		Dept. Head Request 2014-2015	Capital Approved 2014-2015
Other Capital Outlay			
Parking lot resurfaced (monies transferred from County T-Tax $60,000 & General Fund $10,000)		$ 70,000	$ 70,000
Cottonwood tree removal		$ 5,000	$ 5,000
Extra security cameras		$ 2,000	$ -
TOTAL		**$ 77,000**	**$ 75,000**
TOTAL CAPITAL OUTLAY		**$ 101,248**	**$ 99,248**
DEBT AND LEASE PAYMENTS			
Debt & Lease Payments	**NONE**	**$ -**	**$ -**
TOTAL CAPITAL OUTLAY & DEBT AND LEASE PAYMENTS		**$ 101,248**	**$ 99,248**

Five Year Capital Expenditure Plan:

2015 - 2016

Computer area chairs	$ 5,000

2016 - 2017

Interior ceiling fans	$ 8,000
Fax machine	$ 500
Computer/Equipment Replacements (6) office use	$ 2,500

2017 - 2018

server replacement (office use)	$ 2,000

2018 - 2019

2019-2020

Interior painting	$ 10,000
Add switched lights	$ 5,000

Park Fund Summary

		Department Head Request 2014-2015	Budget Approved 2014-2015
Actual Fund Balance at September 30, 2013		$ 364,205	$ 364,205
Budgeted Revenues/Transfers 2013-2014	**Amended**	$ 594,442	$ 594,442
Budgeted Expenditures/Transfers 2013-2014	**Amended**	$ 656,767	$ 656,767
Estimated Fund Balance September 30, 2014		**$ 301,880**	**$ 301,880**
Estimated Revenue 2014-2015		$ 257,000	$ 257,000
Transfers In:		$ 313,000	$ 313,000
Total Assets 2014-2015		**$ 871,880**	**$ 871,880**
Estimated Expenditures 2014-2015		$ 776,778	$ 640,778
Transfers Out:		$ -	$ -
Estimated Encumbrances as of September 30, 2015		$ -	$ -
Total Liabilities 2014-2015		$ 776,778	$ 640,778
Estimated Balance September 30, 2015		$ 95,102	$ 231,102
Total Liabilities & Fund Balance 2014-2015		**$ 871,880**	**$ 871,880**

Cash in Bank as of May 31, 2014

Park Fund Operating Acct.	$ -
Park Fund Payroll Acct.	$ -
Park Fund Money Market Acct.	$ 292,145
Park Fund Health Reimbursement Acct	$ (270)
Park Fund Investments	$ 110,000
Total Park Fund "Cash-in-Bank"	**$ 401,875**

Park Fund Revenues

Account Number	Account Title	Three Year History: Actual Revenue 2010-2011	Actual Revenue 2011-2012	Actual Revenue 2012-2013	Current Budget: AMENDED Budget 2013-2014	Revenues Through 5/31/2014	Proposed Budget: Estimated Revenue 2014-2015	Budgeted Revenue 2014-2015
04-4000 - 41000	Real Estate Taxes - Current	$ 126,718	$ 122,715	$ 128,931	$ 129,000	$ 132,535	$ 135,100	$ 135,100
04-4000 - 41010	Real Estate Taxes - Prior	$ 9,066	$ 9,322	$ 8,454	$ 6,500	$ 9,573	$ 5,700	$ 5,700
04-4000 - 41100	Personal Property - Current	$ 27,494	$ 27,870	$ 26,934	$ 28,700	$ 28,091	$ 29,000	$ 29,000
04-4000 - 41110	Personal Property - Prior	$ 4,472	$ 6,674	$ 6,774	$ 3,400	$ 3,946	$ 2,800	$ 2,800
04-4000 - 41200	Sur Tax	$ 8,408	$ 9,654	$ 6,747	$ 6,800	$ 8,957	$ 4,700	$ 4,700
04-4000 - 41300	Financial Institution Tax	$ 608	$ 1,622	$ 259	$ 735	$ 801	$ 800	$ 800
04-4000 - 42300	Railroad & Utility Tax	$ 3,444	$ 3,761	$ 7,893	$ 4,000	$ 3,899	$ 3,900	$ 3,900
04-4000 - 43000	Grant Receipts	$ -	$ -	$ -	$ -	$ 5,307	$ 14,000	$ 14,000
04-4000 - 43005	Contributed Revenue	$ 2,799	$ 8,990	$ 887	$ -	$ -	$ -	$ -
04-4000 - 43100	Federal Reimbursements	$ -	$ -	$ -	$ -	$ -	$ -	$ -
04-4000 - 43200	State Reimbursements	$ -	$ -	$ -	$ -	$ -	$ -	$ -
04-4000 - 46100	Tax Penalties	$ 2,800	$ 2,225	$ 2,564	$ 2,200	$ 2,714	$ 2,200	$ 2,200
04-4000 - 46415	Bad Check Fees	$ -	$ 20	$ -	$ -	$ -	$ -	$ -
04-4000 - 47000	Interest	$ 1,872	$ 1,046	$ 611	$ 800	$ 184	$ 300	$ 300
04-4000 - 48000	Miscellaneous Income	$ 5	$ 380	$ 759	$ 100	$ 558	$ 900	$ 900
04-4000 - 48005	Proceeds from Sale	$ -	$ 100	$ -	$ -	$ 1,500	$ -	$ -
04-4000 - 48300	Insurance Claims & Refunds	$ -	$ -	$ 392	$ -	$ -	$ -	$ -
04-4000 - 48340	Park Donations	$ 793	$ 6,441	$ 669	$ -	$ 2,670	$ -	$ -
04-4000 - 48350	Sign Revenue	$ -	$ 2,200	$ 10	$ -	$ 850	$ 1,800	$ 1,800
04-4000 - 48360	Users Fee (Pavilions)	$ 11,215	$ 10,175	$ 10,235	$ 9,500	$ 7,575	$ 10,000	$ 10,000
04-4000 - 48370	Users Fee (Park Field)	$ 9,409	$ 8,650	$ 9,435	$ 12,000	$ 16,260	$ 17,000	$ 17,000
04-4000 - 48400	Firecracker Festival	$ 22,607	$ 21,334	$ 27,050	$ 23,000	$ 4,750	$ 24,000	$ 24,000
04-4000 - 48410	Circus Revenue (net of expense)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
04-4000 - 48450	Soda Sales	$ 192	$ -	$ -	$ -	$ -	$ -	$ -
04-4000 - 49300	Park Light Rentals	$ -	$ 150	$ 100	$ -	$ -	$ -	$ -
04-4000 - 49312	Old Band Building Rentals	$ 5,420	$ 5,050	$ 6,275	$ 4,400	$ 3,660	$ 4,000	$ 4,000
04-4000 - 49320	Park Concession Revenue	$ 700	$ 500	$ 600	$ 700	$ -	$ 800	$ 800
04-4000 - 49330	Other Park Programs	$ -	$ -	$ 10	$ -	$ -	$ -	$ -
	TOTAL REVENUE	$ 238,022	$ 248,879	$ 245,589	$ 231,835	$ 233,830	$ 257,000	$ 257,000
04-4000 - **49990**	**Transfers in**	**$ 296,990**	**$ 470,789**	**$ 438,664**	**$ 362,607**	**$ 235,023**	**$ 313,000**	**$ 313,000**
	TOTALS:	**$ 535,012**	**$ 719,668**	**$ 684,253**	**$ 594,442**	**$ 468,853**	**$ 570,000**	**$ 570,000**

Transfers In Includes The Following:

1/2 of Storm water & Parks Tax	$ 299,000
From Tourism for infield sod improvements-Lucas	$ 10,000
From Tourism for tennis court electric panel-Sunset	$ 4,000
Total	**$ 313,000**

Park Fund Summary
Line Item Summary

	Three Year History			Current Budget		Proposed Budget	
	Actual Expenditures 2010-2011	**Actual Expenditures 2011-2012**	**Actual Expenditures 2012-2013**	**AMENDED Budget 2013-2014**	**Expenditures Through 5/31/2014**	**Department Head Request 2014-2015**	**Budget Approved 2014-2015**
Personal Services	$ 200,923	$ 169,368	$ 157,935	$ 198,143	$ 119,864	$ 190,172	$ 190,172
Employee Benefits	$ 66,827	$ 66,485	$ 67,582	$ 87,817	$ 55,986	$ 88,993	$ 88,993
Occupancy	$ 45,818	$ 49,852	$ 55,654	$ 56,800	$ 42,839	$ 62,200	$ 62,200
Office Services	$ 6,065	$ 6,362	$ 6,764	$ 7,900	$ 4,533	$ 8,000	$ 8,000
Travel & Mobile Equipment	$ 25,420	$ 26,785	$ 22,633	$ 30,725	$ 13,312	$ 30,725	$ 30,725
Materials & Supplies	$ 9,735	$ 5,893	$ 7,639	$ 9,750	$ 5,010	$ 10,915	$ 10,915
Special Expenses	$ 128,314	$ 157,796	$ 138,989	$ 130,325	$ 51,336	$ 130,225	$ 130,225
Capital Outlay	$ 17,022	$ 250,579	$ 203,681	$ 135,307	$ 86,478	$ 255,548	$ 119,548
TOTAL	**$ 500,124**	**$ 733,120**	**$ 660,877**	**$ 656,767**	**$ 379,358**	**$ 776,778**	**$ 640,778**
Total Operating Expenses	$ 483,102	$ 482,541	$ 457,196	$ 521,460	$ 292,880	$ 521,230	$ 521,230
Total Capital Expenses	$ 17,022	$ 250,579	$ 203,681	$ 135,307	$ 86,478	$ 255,548	$ 119,548
Totals:	**$ 500,124**	**$ 733,120**	**$ 660,877**	**$ 656,767**	**$ 379,358**	**$ 776,778**	**$ 640,778**

Park Fund Expenditures
Payroll Detail

Allocation	Position Title	Current Classification	Department Head Request	New Classification	Department Head Request 2014-2015	Salary Approved 2014-2015
100% Park	Park Superintendent	$ 26.38	$ 26.38	$ 26.38	$ 54,870	$ 54,870
100% Park	Skilled	$ 17.45	$ 17.45	$ 17.45	$ 36,296	$ 36,296
100% Park	Skilled	$ 16.72	$ 16.72	$ 16.72	$ 34,778	$ 34,778
100% Park	Laborer		$ 12.79	$ 12.79	$ 26,603	$ 26,603
20% Park	Clerk Typist	$ 11.76	$ 12.76	$ 12.76	$ 5,308	$ 5,308
20% Park	Clerk Typist	$ 11.76	$ 12.26	$ 12.26	$ 5,100	$ 5,100
100% Park	Summer Help (split w/Health 34 hrs/wk x 27 wks)	$ 11.64	$ 11.64	$ 11.64	$ 10,686	$ 10,686
	Merit				$ 476	$ 476
	Stipend				$ 4,500	$ 4,500
	No Sick Leave Bonus				$ 705	$ 705
	SUBTOTAL				$ 179,322	$ 179,322
	Overtime				$ 9,000	$ 9,000
	TOTAL PARK FUND PAYROLL				**$ 188,322**	**$ 188,322**

Park Fund Expenditures

		Three Year History			Current Budget		Proposed Budget	
Account Number	Account Title	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Department Head Request 2014-2015	Budget Approved 2014-2015
04-4000 - 51000	Regular Salaries	$ 181,383	$ 156,970	$ 141,748	$ 179,100	$ 113,195	$ 168,636	$ 168,636
04-4000 - 51100	Overtime	$ 9,560	$ 4,887	$ 6,842	$ 7,000	$ 2,237	$ 9,000	$ 9,000
04-4000 - 51200	Summer Help	$ 9,033	$ 6,632	$ 8,240	$ 10,243	$ 3,671	$ 10,686	$ 10,686
04-4000 - 51500	Engineering Fees	$ -	$ -	$ -	$ 1,000	$ 82	$ 1,000	$ 1,000
04-4000 - 51455	Exams & Physicals	$ 747	$ 579	$ 805	$ 500	$ 379	$ 500	$ 500
04-4000 - 51600	Auditing	$ 200	$ 300	$ 300	$ 300	$ 300	$ 350	$ 350
04-4000 - 52000	Health Insurance	$ 30,766	$ 34,424	$ 36,090	$ 34,702	$ 26,208	$ 36,522	$ 36,522
04-4000 - 52050	HRA - Health Reimbursement	$ -	$ 908	$ 1,154	$ 5,880	$ 2,211	$ 5,880	$ 5,880
04-4000 - 52100	Life Insurance	$ 559	$ 547	$ 550	$ 585	$ 366	$ 539	$ 539
04-4000 - 52200	Retirement	$ 20,704	$ 18,351	$ 18,504	$ 30,335	$ 18,691	$ 27,534	$ 27,534
04-4000 - 52210	401A Match	$ 382	$ 302	$ 292	$ 294	$ 35	$ 1,111	$ 1,111
04-4000 - 52300	Social Security	$ 14,289	$ 11,953	$ 10,992	$ 15,021	$ 8,475	$ 14,407	$ 14,407
04-4000 - 52400	Unemployment Compensation	$ 127	$ -	$ -	$ 1,000	$ -	$ 3,000	$ 3,000
04-4000 - 53000	Water Service	$ 9,304	$ 7,771	$ 7,064	$ 8,200	$ 4,480	$ 8,200	$ 8,200
04-4000 - 53100	Electricity	$ 18,060	$ 19,657	$ 23,671	$ 25,000	$ 15,235	$ 25,000	$ 25,000
04-4000 - 53200	Gas or Heat	$ 3,517	$ 2,982	$ 3,694	$ 3,600	$ 4,076	$ 4,000	$ 4,000
04-4000 - 53300	Bldg./Grounds Maintenance	$ 14,937	$ 19,442	$ 21,225	$ 20,000	$ 19,048	$ 25,000	$ 25,000
04-4000 - 54000	Postage	$ 324	$ 432	$ 475	$ 450	$ 412	$ 550	$ 550
04-4000 - 54200	Telephone	$ 3,737	$ 3,829	$ 4,342	$ 4,800	$ 3,044	$ 4,800	$ 4,800
04-4000 - 54300	Office Supplies	$ 1,295	$ 1,353	$ 928	$ 1,300	$ 802	$ 1,300	$ 1,300
04-4000 - 54400	Printing	$ 222	$ 262	$ 570	$ 600	$ -	$ 600	$ 600
04-4000 - 54500	Office Equipment & Maint.	$ -	$ -	$ 42	$ 150	$ -	$ 150	$ 150
04-4000 - 54550	Maintenance Contracts	$ 487	$ 486	$ 407	$ 600	$ 275	$ 600	$ 600
04-4000 - 55100	Gas, Oil & Antifreeze	$ 12,048	$ 13,676	$ 14,195	$ 14,000	$ 6,944	$ 14,000	$ 14,000
04-4000 - 55350	Light Equipment Maintenance	$ 5,541	$ 2,244	$ 1,899	$ 3,000	$ 1,830	$ 3,000	$ 3,000
04-4000 - 55400	Heavy Equipment Maintenance	$ 6,099	$ 5,918	$ 4,636	$ 8,000	$ 3,137	$ 8,000	$ 8,000
04-4000 - 55500	Equipment Rental	$ 1,732	$ 4,947	$ 1,903	$ 5,725	$ 1,401	$ 5,725	$ 5,725
04-4000 - 56400	Uniform Expense	$ 651	$ 1,129	$ 1,081	$ 1,200	$ 524	$ 1,365	$ 1,365
04-4000 - 56410	Uniform Rental	$ 972	$ 98	$ -	$ -	$ -	$ -	$ -
04-4000 - 56450	Tools	$ 1,373	$ 1,582	$ 1,525	$ 1,600	$ 948	$ 1,600	$ 1,600
04-4000 - 56460	Safety Supplies	$ 117	$ 65	$ 342	$ 350	$ 50	$ 350	$ 350
04-4000 - 56550	Chemicals	$ 1,695	$ 1,343	$ 1,649	$ 1,600	$ 1,230	$ 1,600	$ 1,600
04-4000 - 56650	Rock & Sand	$ 2,370	$ -	$ 140	$ 1,000	$ 124	$ 1,000	$ 1,000
04-4000 - 56700	Softball/Recreation Programs	$ 2,557	$ 1,227	$ 2,902	$ 3,000	$ 1,884	$ 4,000	$ 4,000
04-4000 - 56715	Sign/Banner Expense	$ -	$ 449	$ -	$ 1,000	$ 250	$ 1,000	$ 1,000
04-4000 - 57000	Due Subscriptions	$ -	$ -	$ 165	$ 100	$ -	$ 500	$ 500
04-4000 - 57010	Training, Travel & Lodging	$ -	$ 268	$ 153	$ 400	$ 100	$ 800	$ 800
04-4000 - 57100	Advertising	$ -	$ 304	$ 380	$ 600	$ 57	$ 600	$ 600
04-4000 - 57200	Insurance/Bonds	$ 29,388	$ 57,888	$ 25,448	$ 15,100	$ 9,346	$ 16,200	$ 16,200
04-4000 - 57330	Weed & Grass Cutting	$ 52,256	$ 51,922	$ 60,190	$ 56,000	$ 25,465	$ 56,000	$ 56,000

Park Fund Expenditures

Account Number	Account Title	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Department Head Request 2014-2015	Budget Approved 2014-2015
		Three Year History			Current Budget		Proposed Budget	
04-4000 - 57360	Co. Fees to Collect Taxes	$ 3,903	$ 3,894	$ 4,063	$ 4,200	$ 3,973	$ 4,200	$ 4,200
04-4000 - 57630	Rent Paid	$ 240	$ 415	$ 415	$ 425	$ 296	$ 425	$ 425
04-4000 - 57700	Concession Stand Expenses	$ 1,027	$ 1,235	$ 1,250	$ 2,500	$ 653	$ 2,500	$ 2,500
04-4000 - 57800	Firecracker Festival Expenses	$ 41,133	$ 41,156	$ 46,830	$ 50,000	$ 11,401	$ 48,000	$ 48,000
04-4000 - 57999	Other Misc. Special Expenses	$ 367	$ 714	$ 95	$ 1,000	$ 45	$ 1,000	$ 1,000
04-4000 - 59001	Capital to Long-Term Debt Fund	$ 11,544	$ 225,278	$ 187,762	$ -	$ -	$ -	$ -
04-4000 - 59200	Building Improvements	$ -	$ 248	$ -	$ 11,060	$ 493	$ 126,748	$ 11,748
04-4000 - 59400	Office Equipment	$ -	$ -	$ -	$ -	$ -	$ 2,000	$ 2,000
04-4000 - 59410	Computer	$ 370	$ -	$ -	$ -	$ -	$ 800	$ 800
04-4000 - 59600	Light Equipment	$ 960	$ 1,330	$ -	$ 20,000	$ 18,302	$ 37,000	$ 37,000
04-4000 - 59800	Grant Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -
04-4000 - 59805	Donation Expenses	$ 766	$ 5,685	$ -	$ -	$ 667	$ -	$ -
04-4000 - 59999	Other Capital Outlay	$ 3,382	$ 18,038	$ 15,919	$ 104,247	$ 67,016	$ 89,000	$ 68,000
	TOTALS:	**$ 500,124**	**$ 733,120**	**$ 660,877**	**$ 656,767**	**$ 379,358**	**$ 776,778**	**$ 640,778**
	Total Operating Expenses	$ 483,102	$ 482,541	$ 457,196	$ 521,460	$ 292,880	$ 521,230	$ 521,230
	Total Capital Expenses	$ 17,022	$ 250,579	$ 203,681	$ 135,307	$ 86,478	$ 255,548	$ 119,548
	TOTALS:	**$ 500,124**	**$ 733,120**	**$ 660,877**	**$ 656,767**	**$ 379,358**	**$ 776,778**	**$ 640,778**

Operating % Increase to Last Year		-0.04%
Capital % Increase to Last Year	88.87%	-11.65%
Total % Increase to Last Year	**18.27%**	**-2.43%**

Park Fund Expenditures
Capital Outlay Detail

The department's mission is to grow and expand to meet the needs of the surrounding community and all of Jefferson County.

			Dept. Head Request 2014-2015	Capital Approved 2014-2015
Personnel (includes benefits):				
Year round part-time employee 25 hrs/wk x 52 weeks x $10/hour + FICA	Not in budget $14,052		$ -	$ -
Summer Employee - 27 weeks no ins or Lagers (continuation of program except employee will work 6 hrs/wk for Health)			$ 11,504	$ 11,504
Total			**$ 11,504**	**$ 11,504**
CAPITAL EXPENDITURES				
Building Improvements:				
Fluorescent Light Replacement	10.00%		$ 750	$ 750
Tuckpointing & repairs front building (total cost $15,000)	20.00%	REBUDGETED	$ 2,999	$ 2,999
Lobby Expansion (total cost $40,000)	20.00%	REBUDGETED	$ 7,999	$ 7,999
30' x 40' Pavilion - Byrd Sanctuary			$ 40,000	$ -
Super Secure Restrooms - Jokerst Park			$ 75,000	$ -
Total			**$ 126,748**	**$ 11,748**
Office Equipment				
Copier	25.00%		$ 2,000	$ 2,000
Total			**$ 2,000**	**$ 2,000**
Computers				
Laptop computer with licensing			$ 800	$ 800
Total			**$ 800**	**$ 800**
Light Equipment:				
John Deere 4 wheel drive gator (state bid)			$ 17,000	$ 17,000
Half-ton pickup (state bid)			$ 20,000	$ 20,000
Total			**$ 37,000**	**$ 37,000**
Other Capital Outlay:				
Sunset Park ball fields -finish sidewalks, retaining walls, etc - CDBG grant		REBUDGETED	$ -	$ 14,000
(3) 30' Bleacher Sunshades - West City Park			$ 20,000	$ 20,000
Diamond pro-field conditioner (2 loads West City Park and 2 loads Sunset Park)			$ 20,000	$ 20,000
Asphalt #19 parking lot (WCP)			$ 20,000	$ -
Basketball court at WCP			$ 15,000	$ -
Lucas Field infield sod improvement (Tourism transfer)			$ 10,000	$ 10,000
Singles Tennis court electric panel (Tourism transfer)			$ 4,000	$ 4,000
Stock lake at West City Park - one from Softball & recreation and one from Firecracker Festival		Operating Expense		
Total			**$ 89,000**	**$ 68,000**
TOTAL CAPITAL OUTLAY			**$ 255,548**	**$ 119,548**

Park Fund Expenditures
Capital Outlay Detail

Five Year Expenditure Plan:

2015 - 2016

John Deere gator	$	10,000
Super Secure Restrooms - West City Park (to replace pit toilets)	$	60,000
5 Deluxe BBQ grills - various locations (S. 4th, S. Adams, Jokerst, Ludwig, Sunset)	$	5,000
TOTAL	**$**	**75,000**

2016 - 2017

2 Zero turn mowers	$	25,000
99 tons of infield conditioner for all ball fields	$	20,000
Asphalt grandstand parking lot	$	40,000
TOTAL	**$**	**85,000**

2017 - 2018

4 wheel drive tractor	$	20,000
10 small BBQ grills	$	2,500
TOTAL	**$**	**22,500**

2018 - 2019

Tree planting program	$	3,000
30' x 40' Pavilion - Habseiger Park	$	35,000
TOTAL	**$**	**38,000**

2019-2020

Half-ton pickup	$	20,000
3 commercial weed eaters	$	1,500
Single axle dump truck	$	90,000
TOTAL	**$**	**111,500**

Tourism Tax Fund Summary

		Committee Request 2014-2015	Budget Approved 2014-2015
Actual Fund Balance at September 30, 2013		$ 383,856	$ 383,856
Budgeted Revenues/Transfers 2013-2014	**Amended**	$ 185,500	$ 185,500
Budgeted Expenditures/Transfers 2013-2014		$ 131,183	$ 131,183
Estimated Fund Balance September 30, 2014		**$ 438,173**	**$ 438,173**
Estimated Revenue 2014-2015		$ 202,900	$ 202,900
Transfers In:		$ -	$ -
Total Assets 2014-2015		**$ 641,073**	**$ 641,073**
Estimated Expenditures 2014-2015		$ 44,050	$ 44,050
Transfers Out:		$ 14,000	$ 14,000
Estimated Encumbrances as of September 30, 2015		$ -	$ -
Total Liabilities 2014-2015		$ 58,050	$ 58,050
Estimated Balance September 30, 2015		$ 583,023	$ 583,023
Total Liabilities & Fund Balance 2014-2015		**$ 641,073**	**$ 641,073**

Cash in Bank as of May 31, 2014

Tourism Tax Fund Money Market Acct.	$ 319,051
Tourism Tax Fund Money Market - Reserve	$ 30,000
Tourism Tax Fund Investments	$ 100,000
Total Tourism Tax Fund "Cash-in-Bank"	**$ 449,051**

Tourism Tax Fund Revenues

		Three Year History			Current Budget		Proposed Budget	
Account Number	Account Title	Actual Revenue 2010-2011	Actual Revenue 2011-2012	Actual Revenue 2012-2013	Current Budget 2013-2014	Revenues Through 5/31/2014	Estimated Revenue 2014-2015	Budgeted Revenue 2014-2015
12-1200- 42230	Sales Tax	$ 79,849	$ 107,644	$ 206,739	$ 185,000	$ 147,576	$ 202,600	$ 202,600
12-1200- 46115	Penalties	$ 3,348	$ (1,230)	$ 8,444	$ -	$ 1,749	$ -	$ -
12-1200- 47000	Interest	$ 779	$ 619	$ 500	$ 500	$ 182	$ 300	$ 300
12-1200- 48340	Donations	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL REVENUE	$ 83,976	$ 107,033	$ 215,683	$ 185,500	$ 149,507	$ 202,900	$ 202,900
	TOTALS:	**$ 83,976**	**$ 107,033**	**$ 215,683**	**$ 185,500**	**$ 149,507**	**$ 202,900**	**$ 202,900**

Tourism Tax Fund Summary
Line Item Summary

	Three Year History			Current Budget		Proposed Budget	
	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Committee Request 2014-2015	Budget Approved 2014-2015
Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Occupancy	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Office Services	$ -	$ -	$ 2,651	$ 10,000	$ -	$ -	$ -
Travel & Mobile Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Materials & Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Special Expenses	$ -	$ -	$ 166	$ 6,400	$ -	$ 6,100	$ 6,100
Capital Outlay	$ 1,800	$ -	$ 9,714	$ 50,450	$ 5,000	$ 37,950	$ 37,950
SUB-TOTAL	**$ 1,800**	**$ -**	**$ 12,531**	**$ 66,850**	**$ 5,000**	**$ 44,050**	**$ 44,050**
Transfers Out:	$ -	$ 89,226	$ 80,207	$ 64,333	$ 31,275	$ 14,000	$ 14,000
TOTAL EXPENDITURES	**$ 1,800**	**$ 89,226**	**$ 92,738**	**$ 131,183**	**$ 36,275**	**$ 58,050**	**$ 58,050**

Tourism Tax Fund Expenditures

Account Number		Account Title	Three Year History: Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	Current Budget: AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Proposed Budget: Committee Request 2014-2015	Budget Approved 2014-2015
12-1200-	54400	Printing	$ -	$ -	$ 2,651	$ 10,000	$ -	$ -	$ -
12-1200-	57100	Advertising	$ -	$ -	$ 166	$ 1,000	$ -	$ 1,000	$ 1,000
12-1200-	57330	Grass & Weed Cutting	$ -	$ -	$ -	$ 5,400	$ -	$ 5,100	$ 5,100
12-1200-	59001	Capital to Long-Term Debt Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12-1200-	59200	Building Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12-1200-	59600	Light Equipment	$ 1,800	$ -	$ -	$ -	$ -	$ -	$ -
12-1200-	59999	Other Capital Outlay	$ -	$ -	$ 9,714	$ 50,450	$ 5,000	$ 37,950	$ 37,950
		TOTAL EXPENDITURES	$ 1,800	$ -	$ 12,531	$ 66,850	$ 5,000	$ 44,050	$ 44,050
121000-	60040	Transfers Out to Park	$ -	$ 89,226	$ 80,207	$ 64,333	$ 31,275	$ 14,000	$ 14,000
		TOTALS:	**$ 1,800**	**$ 89,226**	**$ 92,738**	**$ 131,183**	**$ 36,275**	**$ 58,050**	**$ 58,050**

CAPITAL OUTLAY DETAIL

Other Capital Outlay:

		Committee Request 2014-2015	Capital Approved 2014-2015
2 "Welcome to Festus" signs w/guardrail & landscaping	**REBUDGET**	$ 12,950	$ 12,950
(waiting on MoDOT's approval)			
Reimburse Friends of Festus Parks for activities		$ 15,000	$ 15,000
(such as Blues Festival, Christmas Lights in Park & other events)			
Tourism Marketing		$ 10,000	$ 10,000
Total		**$ 37,950**	**$ 37,950**

Transfers Out

Lucas Field infield sod improvement	**to Parks**	$ 10,000	$ 10,000
Sunset tennis court electric panel	**to Parks**	$ 4,000	$ 4,000
Total		**$ 14,000**	**$ 14,000**
TOTAL CAPITAL OUTLAY		**$ 51,950**	**$ 51,950**

NOTE: Tourism Board approved a motion to set aside $75,000 towards the future funding of a concession stand/ bathroom at Sunset Park making it a total to date of $135,000

Sales Tax Reimbursement Fund

	Department Head Request 2014-2015	Budget Approved 2014-2015
Actual Fund Balance at September 30, 2013	$ 167,050	$ 167,050
Budgeted Revenues/Transfers 2013-2014	$ 220,000	$ 220,000
Budgeted Expenditures/Transfers 2013-2014	$ 237,121	$ 237,121
Estimated Fund Balance September 30, 2014	**$ 149,929**	**$ 149,929**
Estimated Revenue 2014-2015	$ 220,000	$ 220,000
Transfers In:	$ -	$ -
Total Assets 2014-2015	**$ 369,929**	**$ 369,929**
Estimated Expenditures 2014-2015	$ 215,500	$ 215,500
Transfers Out:	$ -	$ -
Estimated Encumbrances as of September 30, 2015	$ -	$ -
Total Liabilities 2014-2015	$ 215,500	$ 215,500
Estimated Balance September 30, 2015	$ 154,429	$ 154,429
Total Liabilities & Fund Balance 2014-2015	**$ 369,929**	**$ 369,929**

Cash in Bank as of May 31, 2014

Account #1 M/M Account	$ 35,326
Account #2 M/M Account	$ 30,084
Total Sales Tax Reimb. "Cash-in-Bank"	**$ 65,410**

Sales Tax Reimbursement Revenue

		Three Year History			Current Budget		Proposed Budget	
Account Number	Account Title	Actual Revenue 2010-2011	Actual Revenue 2011-2012	Actual Revenue 2012-2013	Current Budget 2013-2014	Revenues Through 5/31/2014	Estimated Revenue 2014-2015	Budgeted Revenue 2014-2015
13-1300- 42001	Account #1 Tax Receipts	$ 82,256	$ 79,701	$ 87,871	$ 80,000	$ 67,817	$ 80,000	$ 80,000
13-1300- 42002	Account #2 Tax Receipts	$ 138,720	$ 153,784	$ 140,671	$ 140,000	$ 75,575	$ 140,000	$ 140,000
13-1300- 47001	Account #1 Interest Earned	$ 62	$ 38	$ 68	$ -	$ 25	$ -	$ -
13-1300- 47002	Account #2 Interest Earned	$ 13	$ 10	$ 16	$ -	$ 4	$ -	$ -
	TOTAL REVENUE	$ 221,051	$ 233,533	$ 228,626	$ 220,000	$ 143,421	$ 220,000	$ 220,000
	TOTALS:	**$ 221,051**	**$ 233,533**	**$ 228,626**	**$ 220,000**	**$ 143,421**	**$ 220,000**	**$ 220,000**

Sales Tax Reimbursement Fund Summary
Line Item Summary

	Three Year History			Current Budget		Proposed Budget	
	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Department Head Request 2014-2015	Budget Approved 2014-2015
Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Occupancy	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Office Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Travel & Mobile Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Materials & Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Special Expenses	$ 215,103	$ 242,025	$ 192,572	$ 237,121	$ 207,038	$ 215,500	$ 215,500
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	**$ 215,103**	**$ 242,025**	**$ 192,572**	**$ 237,121**	**$ 207,038**	**$ 215,500**	**$ 215,500**

Sales Tax Reimbursement Fund Expenditures

		Three Year History			Current Budget		Proposed Budget	
Account Number	Account Title	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Department Head Request 2014-2015	Budget Approved 2014-2015
13-1300- 57001	Account #1 Tax Reimbursement	$ 73,558	$ 83,980	$ 72,630	$ 95,105	$ 95,105	$ 95,500	$ 80,000
13-1300- 57002	Account #2 Tax Reimbursement	$ 141,545	$ 158,045	$ 119,942	$ 142,016	$ 111,933	$ 120,000	$ 140,000
	TOTALS:	**$ 215,103**	**$ 242,025**	**$ 192,572**	**$ 237,121**	**$ 207,038**	**$ 215,500**	**$ 220,000**

Capital Reserve Fund Summary

	Department Head Request 2014-2015	Budget Approved 2014-2015
Actual Fund Balance at September 30, 2013	$ 1,908,438	$ 1,908,438
Budgeted Revenues/Transfers 2013-2014	$ 50,353	$ 50,353
Budgeted Expenditures/Transfers 2013-2014	$ 56,492	$ 56,492
Estimated Fund Balance September 30, 2014	**$ 1,902,299**	**$ 1,902,299**
Estimated Revenue 2014-2015	$ 5,000	$ 5,000
Transfers In:	$ 89,105	$ 89,105
Total Assets 2014-2015	**$ 1,996,404**	**$ 1,996,404**
Estimated Expenditures 2014-2015	$ -	$ -
Transfers Out:	$ 5,135	$ 5,135
Estimated Encumbrances as of September 30, 2015	$ -	$ -
Total Liabilities 2014-2015	$ 5,135	$ 5,135
Estimated Balance September 30, 2015	$ 1,991,269	$ 1,991,269
Total Liabilities & Fund Balance 2014-2015	**$ 1,996,404**	**$ 1,996,404**

Cash in Bank as of May 31, 2014

	M/M Account	Investments	Total
Fire Department Reserve	$ 5,262	$ 68,409	$ 73,671
EOC Reserve	$ 5,131	$ -	$ 5,131
Airport Sale Proceeds	$ 460,338	$ 1,315,885	$ 1,776,223
Total Capital Reserve Fund "Cash-in-Bank"	$ 470,731	$ 1,384,294	$ 1,855,025

Capital Reserve Fund Revenues

		Three Year History			Current Budget		Proposed Budget	
Account Number	Account Title	Actual Revenue 2010-2011	Actual Revenue 2011-2012	Actual Revenue 2012-2013	AMENDED Budget 2013-2014	Revenues Through 5/31/2014	Estimated Revenue 2014-2015	Budgeted Revenue 2014-2015
05-5000 - 43000	Grant Receipts	$ -	$ 900	$ 2,700	$ - #	$ -	$ -	$ -
05-5000 - 47000	Interest	$ 3,034	$ 6,054	$ 5,477	$ 5,000	$ 3,079	$ 5,000	$ 5,000
	TOTAL REVENUE	$ 3,034	$ 6,954	$ 8,177	$ 5,000	$ 3,079	$ 5,000	$ 5,000
05-5000 - 49990	Transfers In	$ 2,103,605	$ -	$ -	$ 45,353	$ -	$ 89,105	$ 89,105
	TOTALS:	**$ 2,106,639**	**$ 6,954**	**$ 8,177**	**$ 50,353**	**$ 3,079**	**$ 94,105**	**$ 94,105**

Transfers In Include:

Airport Sale Proceeds Reserve	$ 69,105	From Police Department
Dispatch Reserve	$ 20,000	From Dispatch for future 911 purchase
Total Transfers In	$ 89,105	

Capital Reserve Fund Expenditures

		Three Year History			Current Budget		Proposed Budget	
Account Number	Account Title	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Department Head Request 2014-2015	Budget Approved 2014-2015
05-5000 - 59010	Feasibility Study	$ -	$ 900	$ 2,700	$ -	$ -	$ -	$ -
	TOTALS:	**$ -**	**$ 900**	**$ 2,700**	**$ -**	**$ -**	**$ -**	**$ -**
05-5000 - 60010	Transfers Out to Library	$ -	$ 4,650	$ 4,000	$ -	$ -	$ -	$ -
05-5000 - 60040	Transfers Out to Park	$ -	$ 92,705	$ 58,500	$ 2,274	$ 2,274	$ -	$ -
05-5000 - 60060	Transfers Out to General Fund	$ 14,243	$ 124,494	$ 253,438	$ 54,218	$ 54,218	$ 5,135	$ 5,135
	TOTALS:	**$ 14,243**	**$ 222,749**	**$ 318,638**	**$ 56,492**	**$ 56,492**	**$ 5,135**	**$ 5,135**

Transfers Out Include:

Emergency Mgmt - Code Red	$ 5,135	Final amount
Total Transfers Out	$ 5,135	

L.E.T.F. Budget Summary

(Law Enforcement Training Fund)

	Department Head Request 2014-2015	Budget Approved 2014-2015
Actual Fund Balance at September 30, 2013	$ 26,205	$ 26,205
Budgeted Revenues/Transfers 2013-2014	$ 7,000	$ 7,000
Budgeted Expenditures/Transfers 2013-2014	$ 12,000	$ 12,000
Estimated Fund Balance September 30, 2014	**$ 21,205**	**$ 21,205**
Estimated Revenue 2014-2015	$ 6,700	$ 6,700
Transfers In:	$ -	$ -
Total Assets 2014-2015	**$ 27,905**	**$ 27,905**
Estimated Expenditures 2014-2015	$ 12,000	$ 12,000
Transfers Out:	$ -	$ -
Estimated Encumbrances as of September 30, 2015	$ -	$ -
Total Liabilities 2014-2015	$ 12,000	$ 12,000
Estimated Balance September 30, 2015	$ 15,905	$ 15,905
Total Liabilities & Fund Balance 2014-2015	**$ 27,905**	**$ 27,905**

Cash in Bank as of May 31, 2014

L.E.T.F. Fund Money Market Acct.	$ 25,268
L.E.T.F. Investments Out	$ -
Total L.E.T.F. Fund "Cash-in-Bank"	**$ 25,268**

L.E.T.F. Revenues

Account Number	Account Title	Three Year History: Actual Revenue 2010-2011	Actual Revenue 2011-2012	Actual Revenue 2012-2013	Current Budget: AMENDED Budget 2013-2014	Revenues Through 5/31/2014	Proposed Budget: Estimated Revenue 2014-2015	Budgeted Revenue 2014-2015
06-2100 - 43235	L.E.T.F. Fee's (From Court)	$ 6,576	$ 9,972	$ 7,898	$ 7,000	$ 4,303	$ 6,700	$ 6,700
06-2100 - 43240	Post Commission Grants	$ 2,883	$ 4,572	$ 3,909	$ -	$ -	$ -	$ -
06-2100 - 47000	Interest	$ 16	$ 20	$ 29	$ -	$ 11	$ -	$ -
06-2100 - 48000	Miscellaneous Income	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL REVENUES	$ 9,475	$ 14,564	$ 11,836	$ 7,000	$ 4,314	$ 6,700	$ 6,700
06-2100 - 49990	Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTALS:	**$ 9,475**	**$ 14,564**	**$ 11,836**	**$ 7,000**	**$ 4,314**	**$ 6,700**	**$ 6,700**

L.E.T.F. Expenditures

Account Number	Account Title	Three Year History: Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	Current Budget: AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Proposed Budget: Department Head Request 2014-2015	Budget Approved 2014-2015
06-2100 - 57010	Training Fees	$ 8,149	$ 5,675	$ 10,447	$ 12,000	$ 6,320	$ 12,000	$ 12,000
	TOTALS:	**$ 8,149**	**$ 5,675**	**$ 10,447**	**$ 12,000**	**$ 6,320**	**$ 12,000**	**$ 12,000**

LLEBG Fund Summary

		Department Head Request 2014-2015		Budget Approved 2014-2015
Actual Fund Balance at September 30, 2013	$	-	$	-
Budgeted Revenues/Transfers 2013-2014	$	15,000	$	15,000
Budgeted Expenditures/Transfers 2013-2014	$	15,000	$	15,000
Estimated Fund Balance September 30, 2014	$	-	$	-
Estimated Revenue 2014-2015	$	13,500	$	13,500
Transfers In:	$	1,500	$	1,500
Total Assets 2014-2015	**$**	**15,000**	**$**	**15,000**
Estimated Expenditures 2014-2015	$	15,000	$	15,000
Transfers Out:	$	-	$	-
Estimated Encumbrances as of September 30, 2015	$	-	$	-
Total Liabilities 2014-2015	$	15,000	$	15,000
Estimated Balance September 30, 2015	$	-	$	-
Total Liabilities & Fund Balance 2014-2015	**$**	**15,000**	**$**	**15,000**

Cash in Bank as of May 31, 2014

LLEBG Fund Money Market Acct.	$	-

LLEBG Grant Revenue

Account Number	Account Title	Three Year History: Actual Revenue 2010-2011	Actual Revenue 2011-2012	Actual Revenue 2012-2013	Current Budget: Current Budget 2013-2014	Revenues Through 5/31/2014	Proposed Budget: Estimated Revenue 2014-2015	Budgeted Revenue 2014-2015
07-2100 - 43000	Grant Receipts	$ 14,052	$ -	$ 419	$ 13,500	$ -	$ 13,500	$ 13,500
07-2100 - 47000	Interest	$ -	$ -	$ -	$ -	$ -	$ -	$ -
07-2100 - 48340	Donations	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTALS:	**$ 14,052**	**$ -**	**$ 419**	**$ 13,500**	**$ -**	**$ 13,500**	**$ 13,500**
07-2100 - 49990	Transfers In	$ 2,005	$ -	$ 47	$ 1,500	$ -	$ 1,500	$ 1,500
	TOTALS:	**$ 16,057**	**$ -**	**$ 466**	**$ 15,000**	**$ -**	**$ 15,000**	**$ 15,000**

LLEBG Grant Expenditures

Account Number	Account Title	Three Year History: Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	Current Budget: AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Proposed Budget: Department Head Request 2014-2015	Budget Approved 2014-2015
07-2100 - 59001	Capital to Long-Term Debt Fund	$ 7,669	$ -	$ -	$ -	$ -	$ -	$ -
07-2100 - 59800	Grant Expenses	$ 8,388	$ -	$ 465	$ 15,000	$ -	$ 15,000	$ 15,000
	TOTALS:	**$ 16,057**	**$ -**	**$ 465**	**$ 15,000**	**$ -**	**$ 15,000**	**$ 15,000**

City T-Tax Fund Summary

		Department Head Request 2014-2015	Budget Approved 2014-2015
Actual Fund Balance at September 30, 2013		$ 2,813,962	$ 2,813,962
Budgeted Revenues/Transfers 2013-2014	**AMENDED**	$ 1,948,607	$ 1,948,607
Budgeted Expenditures/Transfers 2013-2014	**AMENDED**	$ 2,126,493	$ 2,126,493
Estimated Fund Balance September 30, 2014		**$ 2,636,076**	**$ 2,636,076**
Estimated Revenue 2014-2015		$ 2,110,020	$ 2,110,020
Transfers In:		$ -	$ -
Total Assets 2014-2015		**$ 4,746,096**	**$ 4,746,096**
Estimated Expenditures 2014-2015		$ 2,369,569	$ 2,290,569
Transfers Out:		$ 4,004	$ 4,004
Estimated Encumbrances as of September 30, 2015		$ -	$ -
Total Liabilities 2014-2015		$ 2,373,573	$ 2,294,573
Estimated Balance September 30, 2015		$ 2,372,523	$ 2,451,523
Total Liabilities & Fund Balance 2014-2015		**$ 4,746,096**	**$ 4,746,096**

Cash in Bank as of May 31, 2014

City T-Tax Fund Operating Acct.	$ -
City T-Tax Fund Payroll Acct.	$ -
City T-Tax Fund Money Market Acct.	$ 1,066,056
City T-Tax Fund Health Reimbursement Acct.	$ (1,728)
City T-Tax Investments Out	$ 1,618,976
Total City T-Tax "Cash-in-Bank"	**$ 2,683,304**

City T-Tax Fund Revenues

Account Number	Account Title	Three Year History: Actual Revenue 2010-2011	Actual Revenue 2011-2012	Actual Revenue 2012-2013	Current Budget: AMENDED Budget 2013-2014	Revenues Through 5/31/2014	Proposed Budget: Estimated Revenue 2014-2015	Budgeted Revenue 2014-2015
09-3100 - 42000	1/2% Sales Tax	$ 1,127,522	$ 1,103,793	$ 1,152,665	$ 1,139,000	$ 780,536	$ 1,150,000	$ 1,150,000
09-3100 - 42010	Special Road District Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -
09-3100 - 43005	Contributed Revenue	$ -	$ 4,970	$ 37,438	$ -	$ -	$ -	$ -
09-3100 - 43000	Grant Receipts	$ -	$ 472,875	$ 636,031	$ 795,607	$ 124,623	$ 949,120	$ 949,120
09-3100 - 43100	Federal Reimbursements	$ -	$ -	$ -	$ -	$ -	$ -	$ -
09-3100 - 43200	State Reimbursements	$ -	$ -	$ -	$ -	$ -	$ -	$ -
09-3100 - 44110	Street & Sidewalk Assess.	$ -	$ -	$ -	$ -	$ -	$ -	$ -
09-3100 - 45200	Excavation Permits	$ 3,499	$ 4,800	$ 1,825	$ 3,000	$ -	$ -	$ -
09-3100 - 47000	Interest	$ 16,925	$ 11,508	$ 9,551	$ 9,500	$ 5,997	$ 9,400	$ 9,400
09-3100 - 48000	Miscellaneous Income	$ 166	$ 803	$ 1,475	$ -	$ 213	$ -	$ -
09-3100 - 48005	Proceeds from Sale	$ -	$ 4,282	$ 2,000	$ -	$ 128	$ -	$ -
09-3100 - 48300	Insurance Claims & Refunds	$ 139	$ 13,644	$ 16,316	$ -	$ 186		$ -
09-3100 - 48330	Demo & Weed Cutting	$ 2,100	$ 2,100	$ 1,800	$ 1,500	$ 600	$ 1,500	$ 1,500
09-3100 - 48340	Donations	$ -	$ -		$ -	$ -	$ -	$ -
	TOTAL REVENUE	$ 1,150,351	$ 1,618,775	$ 1,859,101	$ 1,948,607	$ 912,283	$ 2,110,020	$ 2,110,020
093100 - 49990	Operating Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTALS:	**$ 1,150,351**	**$ 1,618,775**	**$ 1,859,101**	**$ 1,948,607**	**$ 912,283**	**$ 2,110,020**	**$ 2,110,020**

City T-Tax Fund Summary
Line Item Summary

	Three Year History			Current Budget		Proposed Budget	
	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Department Head Request 2014-2015	Budget Approved 2014-2015
Personal Services	$ 313,286	$ 223,674	$ 277,182	$ 333,430	$ 212,291	$ 337,592	$ 337,592
Employee Benefits	$ 87,436	$ 79,241	$ 94,943	$ 120,255	$ 83,892	$ 122,436	$ 122,436
Occupancy	$ 15,038	$ 15,321	$ 18,333	$ 18,500	$ 10,447	$ 18,500	$ 18,500
Office Services	$ 5,799	$ 5,205	$ 5,382	$ 6,500	$ 3,080	$ 6,500	$ 6,500
Travel & Mobile Equipment	$ 113,134	$ 86,038	$ 138,839	$ 122,000	$ 63,464	$ 122,000	$ 122,000
Materials & Supplies	$ 172,975	$ 140,358	$ 125,447	$ 210,400	$ 71,820	$ 208,400	$ 208,400
Special Expenses	$ 102,194	$ 137,404	$ 96,329	$ 132,400	$ 42,542	$ 132,100	$ 132,100
Capital Outlay	$ 511,567	$ 826,281	$ 944,452	$ 1,179,140	$ 216,829	$ 1,422,041	$ 1,343,041
SUB-TOTAL	$ 1,321,429	$ 1,513,522	$ 1,700,907	$ 2,122,625	$ 704,365	$ 2,369,569	$ 2,290,569
Transfers Out:	$ 3,930	$ 4,095	$ 3,984	$ 3,868	$ 3,169	$ 4,004	$ 4,004
TOTAL	**$ 1,325,359**	**$ 1,517,617**	**$ 1,704,891**	**$ 2,126,493**	**$ 707,534**	**$ 2,373,573**	**$ 2,294,573**
Total Operating Expenses	$ 809,862	$ 687,241	$ 756,455	$ 943,485	$ 487,536	$ 947,528	$ 947,528
Total Capital Expenses	$ 511,567	$ 826,281	$ 944,452	$ 1,179,140	$ 216,829	$ 1,422,041	$ 1,343,041
Total Transfers	$ 3,930	$ 4,095	$ 3,984	$ 3,868	$ 3,169	$ 4,004	$ 4,004
Totals:	**$ 1,325,359**	**$ 1,517,617**	**$ 1,704,891**	**$ 2,126,493**	**$ 707,534**	**$ 2,373,573**	**$ 2,294,573**

City T-Tax Fund Expenditures
Payroll Detail

Allocation	Position Title	Current Classification	Department Head Request	New Classification	Department Head Request 2014-2015	Salary Approved 2014-2015
100% Street	Skilled	$ 20.69	$ 20.69	$ 20.69	$ 43,035	$ 43,035
100% Street	Skilled	$ 18.78	$ 18.78	$ 18.78	$ 39,062	$ 39,062
100% Street	Skilled	$ 17.45	$ 17.45	$ 17.45	$ 36,296	$ 36,296
100% Street	Skilled	$ 16.72	$ 16.72	$ 16.72	$ 34,778	$ 34,778
100% Street	Skilled	$ 16.35	$ 16.35	$ 16.35	$ 34,008	$ 34,008
100% Street	Skilled	$ 17.81	$ 17.81	$ 17.81	$ 37,045	$ 37,045
100% Street	Skilled	$ 19.57	$ 19.57	$ 19.57	$ 40,706	$ 40,706
100% Street	Temp Engineer (500 hours)	$ 20.50	$ 20.50	$ 20.50	$ 10,250	$ 10,250
	Merit				$ 812	$ 812
	Stipend				$ 11,250	$ 11,250
	No Sick Leave Bonus				$ 1,500	$ 1,500
	SUBTOTAL				$ 288,742	$ 288,742
	Overtime				$ 30,000	$ 30,000
	TOTAL T-TAX FUND PAYROLL				**$ 318,742**	**$ 318,742**

City T-Tax Fund Expenditures

Account Number	Account Title	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Department Head Request 2014-2015	Budget Approved 2014-2015
		Three Year History			Current Budget		Proposed Budget	
09-3100 - 51000	Regular Salaries	$ 221,786	$ 207,408	$ 252,656	$ 274,840	$ 167,811	$ 288,742	$ 288,742
09-3100 - 51100	Overtime	$ 37,546	$ 5,623	$ 11,632	$ 34,000	$ 31,738	$ 30,000	$ 30,000
09-3100 - 51200	Summer Help Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -
09-3100 - 51500	Engineering Fees	$ 50,493	$ 6,889	$ 8,313	$ 20,000	$ 8,813	$ 14,000	$ 14,000
09-3100 - 51510	Exams & Physicals	$ 1,011	$ 514	$ 1,241	$ 1,150	$ 489	$ 1,150	$ 1,150
09-3100 - 51600	Auditing Fees	$ 2,450	$ 3,240	$ 3,340	$ 3,440	$ 3,440	$ 3,700	$ 3,700
09-3100 - 52000	Health Insurance	$ 37,484	$ 36,709	$ 38,645	$ 38,406	$ 28,804	$ 40,407	$ 40,407
09-3100 - 52050	HRA - Health Reimbursement	$ -	$ 250	$ 1,299	$ 4,900	$ 2,080	$ 4,900	$ 4,900
09-3100 - 52100	Life Insurance	$ 790	$ 790	$ 780	$ 905	$ 557	$ 905	$ 905
09-3100 - 52200	Retirement	$ 28,828	$ 23,485	$ 32,862	$ 48,353	$ 32,606	$ 47,817	$ 47,817
09-3100 - 52210	401A Match	$ 1,391	$ 1,323	$ 1,807	$ 2,870	$ 1,682	$ 2,523	$ 2,523
09-3100 - 52300	Social Security	$ 18,943	$ 15,124	$ 19,550	$ 23,321	$ 14,963	$ 24,384	$ 24,384
09-3100 - 52400	Unemployment Compensation	$ -	$ 1,560	$ -	$ 1,500	$ 3,200	$ 1,500	$ 1,500
09-3100 - 53000	Water Service	$ 1,648	$ 2,972	$ 3,358	$ 3,500	$ 1,220	$ 3,500	$ 3,500
09-3100 - 53100	Electricity	$ 6,687	$ 6,831	$ 8,032	$ 8,500	$ 4,583	$ 8,500	$ 8,500
09-3100 - 53200	Gas or Heat	$ 2,055	$ 1,595	$ 2,116	$ 2,200	$ 2,308	$ 2,200	$ 2,200
09-3100 - 53300	Bldg./Grounds Maintenance	$ 3,950	$ 3,074	$ 3,711	$ 3,100	$ 1,879	$ 3,100	$ 3,100
09-3100 - 53500	Maintenance Supplies	$ 698	$ 849	$ 1,116	$ 1,200	$ 457	$ 1,200	$ 1,200
09-3100 - 54000	Postage	$ 68	$ 84	$ 131	$ 200	$ 62	$ 200	$ 200
09-3100 - 54200	Telephone	$ 3,222	$ 3,226	$ 3,670	$ 3,600	$ 1,908	$ 3,600	$ 3,600
09-3100 - 54300	Office Supplies	$ 1,618	$ 1,079	$ 939	$ 1,500	$ 771	$ 1,500	$ 1,500
09-3100 - 54400	Printing	$ -	$ 203	$ 186	$ 200	$ -	$ 200	$ 200
09-3100 - 54500	Office Equipment & Maintenance	$ 402	$ 127	$ 49	$ 500	$ 64	$ 500	$ 500
09-3100 - 54550	Maintenance Contracts	$ 489	$ 486	$ 407	$ 500	$ 275	$ 500	$ 500
09-3100 - 55100	Gas, Oil & Antifreeze	$ 53,041	$ 40,780	$ 43,607	$ 49,000	$ 29,508	$ 49,000	$ 49,000
09-3100 - 55350	Light Equipment Maintenance	$ 23,856	$ 17,298	$ 13,025	$ 20,000	$ 10,484	$ 20,000	$ 20,000
09-3100 - 55400	Heavy Equipment Maintenance	$ 35,743	$ 27,436	$ 77,581	$ 50,000	$ 22,429	$ 50,000	$ 50,000
09-3100 - 55500	Equipment Rental	$ 494	$ 524	$ 4,626	$ 3,000	$ 1,043	$ 3,000	$ 3,000
09-3100 - 56400	Uniform Expense	$ 1,077	$ 2,193	$ 1,964	$ 2,100	$ 1,402	$ 2,100	$ 2,100
09-3100 - 56410	Uniform Rental	$ 1,846	$ 168	$ -	$ -	$ -	$ -	$ -
09-3100 - 56450	Tools	$ 5,595	$ 5,277	$ 5,412	$ 6,000	$ 2,015	$ 6,000	$ 6,000
09-3100 - 56460	Safety Supplies	$ 3,303	$ 2,462	$ 4,963	$ 5,300	$ 3,222	$ 5,300	$ 5,300
09-3100 - 56550	Chemicals	$ 3,730	$ 4,446	$ 2,900	$ 4,000	$ 3,202	$ 4,000	$ 4,000
09-3100 - 56610	Street Signs/Striping	$ 26,707	$ 23,227	$ 18,748	$ 30,000	$ 8,722	$ 30,000	$ 30,000
09-3100 - 56650	Rock	$ 4,456	$ 3,303	$ 5,992	$ 10,000	$ 2,619	$ 8,000	$ 8,000
09-3100 - 56655	Concrete	$ 40,021	$ 46,408	$ 37,915	$ 40,000	$ 14,020	$ 40,000	$ 40,000
09-3100 - 56660	Hot Mix	$ 58,271	$ 40,937	$ 38,295	$ 65,000	$ 12,088	$ 65,000	$ 65,000
09-3100 - 56665	Cold Mix	$ 2,292	$ 1,787	$ 1,736	$ 5,000	$ 1,744	$ 5,000	$ 5,000
09-3100 - 56670	Salt	$ 23,300	$ 10,150 #	$ 7,522	$ 40,000	$ 21,167	$ 40,000	$ 40,000
09-3100 - 56680	Cinders	$ 2,377	$ -	$ -	$ 3,000	$ 1,619	$ 3,000	$ 3,000

City T-Tax Fund Expenditures

Account Number	Account Title	Three Year History: Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	Current Budget: AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Proposed Budget: Department Head Request 2014-2015	Budget Approved 2014-2015
09-3100 - 57000	Dues Subscriptions	$ -	$ 374	$ -	$ 500	$ 145	$ 500	$ 500
09-3100 - 57010	Training, Travel & Lodging	$ 282	$ 130	$ 53	$ 2,500	$ 408	$ 2,500	$ 2,500
09-3100 - 57100	Advertising	$ 135	$ 555	$ 418	$ 500	$ 152	$ 500	$ 500
09-3100 - 57200	Insurance/Bonds	$ 64,254	$ 92,876	$ 59,291	$ 44,900	$ 25,608	$ 43,100	$ 43,100
09-3100 - 57330	Grass Cutting	$ 15,081	$ 15,802	$ 16,369	$ 18,000	$ 6,775	$ 18,000	$ 18,000
09-3100 - 57670	Tree/Limb Removal	$ 375	$ 1,915	$ -	$ 1,000	$ -	$ 2,500	$ 2,500
09-3100 - 57910	Street Reconstruction	$ -	$ 1,200	$ -	$ 10,000	$ -	$ 10,000	$ 10,000
09-3100 - 57920	Sidewalks	$ -	$ -	$ 8,290	$ 30,000	$ 3,139	$ 30,000	$ 30,000
09-3100 - 57950	Street Sealing	$ 4,365	$ 9,677	$ 1,993	$ 10,000	$ 13	$ 10,000	$ 10,000
09-3100 - 57999	Other Misc. Special Expenses	$ 17,702	$ 14,875	$ 9,915	$ 15,000	$ 6,302	$ 15,000	$ 15,000
09-3100 - 59001	Capital to Long-Term Debt Fund	$ 503,507	$ 821,765	$ 917,459	$ -	$ -	$ -	$ -
09-3100 - 59080	Street Work	$ 3	$ 660	$ 22,371	$ 1,126,640	$ 183,673	$ 1,198,400	$ 1,198,400
09-3100 - 59200	Building Improvements	$ 580	$ 1,241	$ 4,385	$ 5,000	$ 1,798	$ 53,375	$ 53,375
09-3100 - 59210	Office Furniture	$ -	$ -	$ -	$ -	$ -	$ -	$ -
09-3100 - 59400	Office Equipment	$ -	$ -	$ -	$ -	$ -	$ 800	$ 800
09-3100 - 59401	IT Equipment Lease - Principal	$ 535	$ 559	$ 96	$ -	$ -	$ -	$ -
09-3100 - 59402	IT Equipment Lease - Interest	$ 42	$ 18	$ 1	$ -	$ -	$ -	$ -
09-3100 - 59410	Computer	$ 503	$ -	$ -	$ -	$ -	$ -	$ -
09-3100 - 59600	Light Equipment	$ 3,235	$ 760	$ 140	$ 8,000	$ 4,396	$ 51,466	$ 51,125
09-3100 - 59700	Heavy Equipment	$ -	$ -	$ -	$ 29,500	$ 26,962	$ 118,000	$ 39,341
09-3100 - 59999	Other Capital Outlay	$ 3,162	$ 1,278	$ -	$ 10,000	$ -	$ -	$ -
	TOTAL EXPENDITURES	**$ 1,321,429**	**$ 1,513,522**	**$ 1,700,907**	**$ 2,122,625**	**$ 704,365**	**$ 2,369,569**	**$ 2,290,569**
09-3100 - 60075	Transfers out to NID Fund	$ 3,930	$ 4,095	$ 3,984	$ 3,868	$ 3,169	$ 4,004	$ 4,004
	TOTALS:	**$ 1,325,359**	**$ 1,517,617**	**$ 1,704,891**	**$ 2,126,493**	**$ 707,534**	**$ 2,373,573**	**$ 2,294,573**
	Total Operating Expenses	$ 809,862	$ 687,241	$ 756,455	$ 943,485	$ 487,536	$ 947,528	$ 947,528
	Total Capital Expenses	$ 511,567	$ 826,281	$ 944,452	$ 1,179,140	$ 216,829	$ 1,422,041	$ 1,343,041
	Total Transfers Out	$ 3,930	$ 4,095	$ 3,984	$ 3,868	$ 3,169	$ 4,004	$ 4,004
	Totals:	**$ 1,325,359**	**$ 1,517,617**	**$ 1,704,891**	**$ 2,126,493**	**$ 707,534**	**$ 2,373,573**	**$ 2,294,573**

	Department Head Request 2014-2015	Budget Approved 2014-2015
Operating % Increase vs. Last Year	0.43%	0.43%
Capital % Increase vs. Last Year	20.60%	13.90%
Total % Increase vs. Last Year	**11.62%**	**7.90%**

City T-Tax Expenditures
Capital Outlay Detail

		Dept. Head Request 2014-2015	Capital Approved 2014-2015
Personnel (includes benefits):			
summer help	not requesting this year	$ -	$ -
		$ -	$ -
Total		**$ -**	**$ -**

CAPITAL EXPENDITURES

		Dept. Head Request 2014-2015	Capital Approved 2014-2015
Street Work			
Horine Road - STP (design services, ROW & misc)	**REBUDGET**	$ 145,000	$ 145,000
Horine Road - STP (construction & engineering)		$ 1,053,400	$ 1,053,400
Total		**$ 1,198,400**	**$ 1,198,400**
Building Improvements			
Fluorescent Light Replacement	35.00%	$ 2,625	$ 2,625
Tuckpointing & repairs front building (total cost $15,000)	5.00%	$ 750	$ 750
Lobby Expansion (total cost $40,000)	5.00%	$ 2,000	$ 2,000
Salt storage building/foundation		$ 48,000	$ 48,000
Total		**$ 53,375**	**$ 53,375**
Office Equipment			
Copier	10.00%	$ 800	$ 800
Totals		**$ 800**	**$ 800**
Computer Equipment:			
		$ -	$ -
Total		**$ -**	**$ -**
Light Equipment:			
F-350 equipped w/snow removal & tommy gate		$ 47,100	$ 47,100
4 post vehicle lift for Vehicle Maintenance	50.00%	$ 4,025	$ 4,025
Washer & dryer for Vehicle Maintenance	50.00%	$ 341	purchased in 2013/2014
Total		**$ 51,466**	**$ 51,125**

City T-Tax Expenditures
Capital Outlay Detail

		Dept. Head Request 2014-2015		Capital Approved 2014-2015
Heavy Equipment				
Freightliner dump truck w/snow removal equipment	100.00%	$ 118,000	33.34%	$ 39,341
				$ -
Total		**$ 118,000**		**$ 39,341**
Other Capital Outlay				
Total		**$ -**		**$ -**
TOTAL CAPITAL OUTLAY		**$ 1,422,041**		**$ 1,343,041**
TRANSFERS				
NID GO Interest and Principal Payment on Gravenmier Portion (5.357% of Debt)		$ 3,867.49		$ 3,867.49
Total		**$ 4,004**		**$ 4,004**
TOTAL CAPITAL OUTLAY & DEBT AND LEASE PAYMENTS AND TRANSFERS		**$ 1,426,045**		**$ 1,347,045**

Five Year Capital Expenditure Plan:

2015-2016	
Steam pressure washer	$ 7,000
Bobcat track loader	$ 75,000
Horine Rd STP phase 2 - replace railroad trestle (not yet awarded)	$ 900,000
2016-2017	
Tandem dump truck	$ 150,000
Pick-up truck	$ 21,000
2017-2018	
Backhoe	$ 100,000
STP Project	$ 900,000
2018 - 2019	
Single axle dump truck	$ 95,000
(2) Pick-up trucks	$ 44,000
Backhoe	$ 100,000
2019 - 2020	
One-ton dump truck	$ 45,000
Single axle dump truck	$ 100,000
Asphalt paver	$ 100,000

County T-Tax Fund Summary

		Department Head Request 2014-2015	Budget Approved 2014-2015
Actual Fund Balance at September 30, 2013		$ 230,212	$ 230,212
Deferred Revenue Available at County at the end of 9/30/13		$ 1,032,047	$ 1,032,047
Budgeted Revenues/Transfers 2013-2014	**AMENDED**	$ 560,200	$ 560,200
Budgeted Expenditures/Transfers 2013-2014	**AMENDED**	$ 1,075,269	$ 1,075,269
Estimated Fund Balance September 30, 2014		**$ 747,190**	**$ 747,190**
Estimated Revenue 2014-2015		$ 565,150	$ 565,150
Transfers In:		$ -	$ -
Total Assets 2014-2015		**$ 1,312,340**	**$ 1,312,340**
Estimated Expenditures 2014-2015		$ 566,539	$ 566,539
Transfers Out:		$ 60,000	$ 60,000
Estimated Encumbrances as of September 30, 2015		$ -	$ -
Total Liabilities 2014-2015		$ 626,539	$ 626,539
Estimated Balance September 30, 2015		$ 685,801	$ 685,801
Total Liabilities & Fund Balance 2014-2015		**$ 1,312,340**	**$ 1,312,340**

Cash in Bank as of May 31, 2014

County T-Tax Fund Money Market Acct.	$ 170,541
County T-Tax Investments Out	$ -
County T-Tax Deferred Revenue	$ 1,032,047
Total County T-Tax "Cash-in-Bank"	**$ 1,202,588**

County T-Tax Fund Revenues

		Three Year History			Current Budget		Proposed Budget	
Account Number	Account Title	Actual Revenue 2010-2011	Actual Revenue 2011-2012	Actual Revenue 2012-2013	AMENDED Budget 2013-2014	Revenues Through 5/31/2014	Estimated Revenue 2014-2015	Budgeted Revenue 2014-2015
103100 - 42000	County Sales Tax	$ 952,080	$ 491,521	$ 39,483	$ 560,000	$ 340,084	$ 565,000	$ 565,000
103100 - 43000	Grant Receipts	$ 563,686	$ 94,740	$ -	$ -	$ -	$ -	$ -
103100 - 43005	Contributed Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
103100 - 47000	Interest	$ 58	$ 179	$ 258	$ 200	$ 81	$ 150	$ 150
103100 - 48000	Miscellaneous Income	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTALS:	**$ 1,515,824**	**$ 586,440**	**$ 39,741**	**$ 560,200**	**$ 340,165**	**$ 565,150**	**$ 565,150**

County T-Tax Fund Summary
Line Item Summary

	Three Year History			Current Budget		Proposed Budget	
	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Department Head Request 2014-2015	Budget Approved 2014-2015
Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Occupancy	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Office Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Travel & Mobile Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Materials & Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Special Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ 1,515,766	$ 584,624	$ 39,483	$ 1,075,269	$ 69,451	$ 566,539	$ 566,539
SUB-TOTAL	$ 1,515,766	$ 584,624	$ 39,483	$ 1,075,269	$ 69,451	$ 566,539	$ 566,539
Transfers Out:	$ -	$ -	$ -	$ -	$ -	$ 60,000	$ 60,000
TOTAL	**$ 1,515,766**	**$ 584,624**	**$ 39,483**	**$ 1,075,269**	**$ 69,451**	**$ 626,539**	**$ 626,539**

County T-Tax Fund Expenditures
Payroll Detail

Allocation	Position Title	Current Classification	Department Head Request	New Classification	Department Head Request 2014-2015	Salary Approved 2014-2015
100% County	Temporary Engineer		moved to City T-tax since projects are now funded from that fund		$ -	$ -
	Merit				$ -	$ -
	Safety Bonus				$ -	$ -
	No Sick Leave Bonus				$ -	$ -
	SUBTOTAL				$ -	$ -
	Overtime (Includes Straight Time, Double Time, Call Out, etc.)				$ -	$ -
	TOTAL COUNTY T-TAX FUND PAYROLL				$ -	$ -

County T-Tax Fund Expenditures

			Three Year History			Current Budget		Proposed Budget	
Account Number		Account Title	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Department Head Request 2014-2015	Budget Approved 2014-2015
103100 -	51000	Regular Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -
103100 -	51500	Engineering Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -
103100 -	52300	Social Security	$ -	$ -	$ -	$ -	$ -	$ -	$ -
103100 -	57400	Storm Drain Projects	$ -	$ -	$ -	$ -	$ -	$ -	$ -
103100 -	59090	Benton Storm Sewer	$ -	$ -	$ -	$ -	$ -	$ -	$ -
103100 -	59001	Capital to Long-Term Debt Fund	$ 1,427,243	$ 582,106	$ 39,483	$ -	$ -	$ -	$ -
103100 -	59080	Street Work	$ 88,523	$ 2,518	$ -	$ -	$ -	$ -	$ -
103100 -	59215	Bridge Replacement	$ -	$ -	$ -	$ -	$ -	$ -	$ -
103100 -	59600	Light Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
103100 -	59700	Heavy Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
103100 -	59999	Other Capital Outlay	$ -	$ -	$ -	$ 1,075,269	$ 69,451	$ 566,539	$ 566,539
		TOTAL EXPENDITURES	$ 1,515,766	$ 584,624	$ 39,483	$ 1,075,269	$ 69,451	$ 566,539	$ 566,539
103100 -	60005	Transfers Out	$ -	$ -	$ -	$ -	$ -	$ 60,000	$ 60,000
		TOTALS:	**$ 1,515,766**	**$ 584,624**	**$ 39,483**	**$ 1,075,269**	**$ 69,451**	**$ 626,539**	**$ 626,539**

CAPITAL OUTLAY DETAIL

Street Work

STP projects now funded from City T-Tax

$ -

Other Capital Outlay:

Street Overlays (Nova Chip)	$ 566,539	**Includes engineering costs**
	$ 566,539	

Per 20 year maintenance program:

Frisco Group	$ 325,559
Henry Group	$ 224,980
Engineering	$ 16,000
	$ 566,539

Five Year Capital Outlay

2015-2016	
Major Street Overlay	$ 531,825
2016-2017	
Major Street Overlay	$ 391,727
2017-2018	
Major Street Overlay	$ 565,486
2018 - 2019	
Major Street Overlay	$ 837,364
2019 - 2020	
Major Street Overlay	$ 754,341

Storm Water & Parks Tax Fund Summary

	Department Head Request 2014-2015	Budget Approved 2014-2015
Actual Fund Balance at September 30, 2013	$ 1,026,556	$ 1,026,556
Budgeted Revenues/Transfers 2013-2014	$ 594,000	$ 594,000
Budgeted Expenditures/Transfers 2013-2014	$ 616,584	$ 616,584
Estimated Fund Balance September 30, 2014	**$ 1,003,972**	**$ 1,003,972**
Estimated Revenue 2014-2015	$ 598,700	$ 598,700
Transfers In:	$ -	$ -
Total Assets 2014-2015	**$ 1,602,672**	**$ 1,602,672**
Estimated Expenditures 2014-2015	$ 744,700	$ 582,676
Transfers Out:	$ 299,000	$ 299,000
Estimated Encumbrances as of September 30, 2015	$ -	$ -
Total Liabilities 2014-2015	$ 1,043,700	$ 881,676
Estimated Balance September 30, 2015	$ 558,972	$ 720,996
Total Liabilities & Fund Balance 2014-2015	**$ 1,602,672**	**$ 1,602,672**

Cash in Bank as of May 31, 2014

Storm Water & Parks Tax Fund Money Market Acct.	$ 841,769
Storm Water & Parks Tax Fund Investments Out	$ 250,050
Total Storm Water/Parks Fund "Cash-in-Bank"	**$ 1,091,819**

Storm Water & Parks Tax Revenue

Account Number	Account Title	Three Year History: Actual Revenue 2010-2011	Actual Revenue 2011-2012	Actual Revenue 2012-2013	Current Budget: Current Budget 2013-2014	Revenues Through 5/31/2014	Proposed Budget: Estimated Revenue 2014-2015	Budgeted Revenue 2014-2015
11-1111 - 42000	1/4% Sales Tax Revenue	$ 587,216	$ 577,717	$ 599,899	$ 592,000	$ 402,949	$ 598,000	$ 598,000
11-1111 - 43000	Grant Receipts	$ -	$ -	$ 40,000	$ -	$ -	$ -	$ -
11-1111 - 43005	Contributed Revenue	$ 5,347	$ 7,081	$ -	$ -	$ -	$ -	$ -
11-1111 - 47000	Interest	$ 4,137	$ 2,903	$ 1,741	$ 2,000	$ 442	$ 700	$ 700
11-1111 - 48000	Miscellaneous Income	$ -	$ 200	$ -	$ -		$ -	$ -
11-1111 - 48340	Donations	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTALS:	**$ 596,700**	**$ 587,901**	**$ 641,640**	**$ 594,000**	**$ 403,391**	**$ 598,700**	**$ 598,700**

Storm Water & Parks Tax Expenditures
Payroll Detail

Allocation	Position Title	Current Classification	Department Head Request	New Classification	Department Head Request 2014-2015	Salary Approved 2014-2015
75% Storm water	Skilled	$ 19.57	$ 19.57	$ 19.57	$ 30,529	$ 30,529
100% Storm water	4 summer help - 15 weeks	$ 8.50	$ 9.00	$ 9.00	$ 21,600	$ 21,600
100% Storm water	2 summer intern - 10 weeks	$ 10.00	$ 10.00	$ 10.00	$ 8,000	$ 8,000
	Merit				$ 82	$ 82
	Stipend				$ 1,125	$ 1,125
	No Sick Leave Bonus				$ -	$ -
	SUBTOTAL				$ 61,336	$ 61,336
	Overtime (Includes Straight Time, Double Time, Call Out, etc.)				$ 300	$ 300
	TOTAL STORM WATER FUND PAYROLL				**$ 61,636**	**$ 61,636**

Storm Water & Parks Tax Expenditures

		Three Year History			Current Budget		Proposed Budget	
Account Number	**Account Title**	**Actual Expenditures 2010-2011**	**Actual Expenditures 2011-2012**	**Actual Expenditures 2012-2013**	**AMENDED Budget 2013-2014**	**Expenditures Through 5/31/2014**	**Department Head Request 2014-2015**	**Budget Approved 2014-2015**
11-1111 - 51000	Regular Salaries	$ 11,383	$ 29,257	$ 30,726	$ 30,611	$ 19,367	$ 31,736	$ 31,736
11-1111 - 51100	Overtime	$ 51	$ -	$ -	$ -	$ -	$ 300	$ 300
11-1111 - 51200	Summer Help Salaries	$ 65	$ -	$ 14,161	$ 28,400	$ -	$ 29,600	$ 29,600
11-1111 - 51450	Bank Fee's	$ 500	$ 500	$ -	$ -	$ -	$ -	$ -
11-1111 - 51500	Engineering Fees	$ -	$ -	$ 206	$ 41,000	$ 22,798	$ 3,000	$ 3,000
11-1111 - 51510	Exams & Physicals	$ 330	$ 51	$ 568	$ 650	$ 539	$ 650	$ 650
11-1111 - 51600	Auditing Fees	$ -	$ 300	$ 300	$ 300	$ 300	$ 350	$ 350
11-1111 - 52000	Health Insurance	$ 42	$ 3,932	$ 4,283	$ 4,115	$ 3,086	$ 4,330	$ 4,330
11-1111 - 52050	HRA Health Reimbursement	$ -	$ 375	$ 120	$ 1,050	$ -	$ 1,050	$ 1,050
11-1111 - 52100	Life Insurance	$ 1	$ 92	$ 94	$ 103	$ 64	$ 103	$ 103
11-1111 - 52200	Lagers Retirement Dues	$ 23	$ 3,327	$ 3,855	$ 4,990	$ 3,201	$ 4,966	$ 4,966
11-1111 - 52210	401A Match	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11-1111 - 52300	FICA Tax Expense	$ 875	$ 1,918	$ 3,068	$ 4,515	$ 1,251	$ 4,716	$ 4,716
11-1111 - 52400	Unemployment Compensation	$ -	$ -	$ -	$ 1,000	$ -	$ 2,200	$ 2,200
11-1111 - 53100	Electricity	$ 5,056	$ 2,135	$ 2,905	$ 6,000	$ 981	$ 6,000	$ 6,000
11-1111 - 53500	Maintenance Supplies	$ 300	$ -	$ -	$ 3,000	$ -	$ 3,000	$ 3,000
11-1111 - 54200	Telephone	$ 265	$ 412	$ 347	$ 600	$ 410	$ 600	$ 600
11-1111 - 54550	Maintenance Contracts	$ 625	$ -	$ 719	$ 850	$ 719	$ 4,500	$ 4,500
11-1111 - 55400	Heavy Equipment Maintenance	$ -	$ -	$ 1,227	$ 25,000	$ 13,482	$ 25,000	$ 25,000
11-1111 - 55500	Equipment Rental	$ -	$ 2,725	$ -	$ -	$ -	$ -	$ -
11-1111 - 56400	Uniform Expense	$ -	$ 234	$ 309	$ 400	$ -	$ 1,225	$ 1,225
11-1111 - 56410	Uniform Rental	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11-1111 - 57000	Dues, Licenses, & Permits	$ 30	$ 60	$ -	$ 150	$ -	$ 150	$ 150
11-1111 - 57200	Insurance, Claims and Bonds	$ 1,491	$ 2,694	$ 4,303	$ 4,600	$ 4,494	$ 6,800	$ 6,800
11-1111 - 57330	Grass Cutting	$ 8,403	$ 5,979	$ 8,300	$ 9,000	$ 2,860	$ 9,000	$ 9,000
11-1111 - 57400	Storm Drain Projects	$ 6,981	$ 5,407	$ 2,333	$ 50,000	$ 1,324	$ 50,000	$ 50,000
11-1111 - 57450	Levee Project	$ -	$ -	$ 2,645	$ -	$ -	$ -	$ -
11-1111 - 57999	Other Misc Special Expenses	$ 40	$ 180,011	$ 38	$ 2,000	$ 673	$ 3,400	$ 3,400
11-1111 - 59001	Capital to Long-Term Debt Fund	$ 22,071	$ 27,014	$ -	$ -	$ -	$ -	$ -
11-1111 - 59007	Construction	$ -	$ 908	$ -	$ -	$ -	$ -	$ -
11-1111 - 59600	Light Equipment	$ -	$ -	$ -	$ 2,250	$ 2,145	$ -	$ -
11-1111 - 59700	Heavy Equipment	$ -	$ -	$ -	$ -	$ -	$ 162,024	$ -
11-1111 - 59999	Other Capital Outlay	$ 34,492	$ 74,725	$ 119,368	$ 100,000	$ 52,516	$ 390,000	$ 390,000
	TOTAL EXPENDITURES	$ 93,024	$ 342,056	$ 199,875	$ 320,584	$ 130,210	$ 744,700	$ 582,676
11-1111 - 60040	Transfers Out to Park	$ 293,608	$ 288,858	$ 299,957	$ 296,000	$ 201,474	$ 299,000	$ 299,000
	TOTALS:	**$ 386,632**	**$ 630,914**	**$ 499,832**	**$ 616,584**	**$ 331,684**	**$ 1,043,700**	**$ 881,676**

Storm Water/Parks Fund Expenditures
Capital Outlay Detail

		Dept. Head Request 2014-2015		Capital Approved 2014-2015
Personnel (includes benefits):				
Summer help - continuation of program (wages, FICA, exams, safety shirts) (4 workers for 15 wks at 40 hrs/wk)	$	22,700	$	22,700
Interns to map storm water inlets for GIS (wages, FICA, exams, safety shirts) (2 interns for 10 wks at 40 hrs/wk)	$	8,900	$	8,900
CAPITAL EXPENDITURES				
Light Equipment				
Total	**$**	**-**	**$**	**-**
Heavy Equipment				
Street sweeper -(set aside $81,012 (1/2) for future purchase	$	162,024	$	-
Total	**$**	**162,024**	**$**	**-**
Other Capital Outlay				
Lining sewers to keep storm water from infiltrating and manhole replacement	$	100,000	$	100,000
S 2nd Street creek - re-align the creek	$	290,000	$	290,000
Total	**$**	**390,000**	**$**	**390,000**
TOTAL CAPITAL OUTLAY	$	552,024	$	390,000
Transfers				
Transfer of 50% of sales tax revenues to Parks Fund	$	299,000	$	299,000
Total	**$**	**299,000**	**$**	**299,000**
TOTAL CAPITAL OUTLAY AND TRANSFERS	**$**	**851,024**	**$**	**689,000**

Five Year Capital Expenditure Plan:

2015-2016		
Street Sweeper	$	162,024
Lining sewers to keep storm water from infiltrating and manhole replacement	$	100,000
Clean out creeks	$	25,000
2016-2017 and 2017-2018 and 2018-2019 and 2019-2020		
Lining sewers to keep storm water from infiltrating and manhole replacement	$	100,000
Clean out creeks	$	25,000

Fire Property Tax Fund Summary

		Department Head Request 2014-2015	Budget Approved 2014-2015
Actual Fund Balance at September 30, 2013		$ -	$ -
Budgeted Revenues/Transfers 2013-2014		$ -	$ -
Budgeted Expenditures/Transfers 2013-2014	**AMENDED**	$ -	$ -
Estimated Fund Balance September 30, 2014		$ -	$ -
Estimated Revenue 2014-2015		$ 315,200	$ 315,200
Transfers In:		$ -	$ -
Total Assets 2014-2015		**$ 315,200**	**$ 315,200**
Estimated Expenditures 2014-2015		$ 166,867	$ 166,867
Transfers Out:		$ -	$ -
Estimated Encumbrances as of September 30, 2015		$ -	$ -
Total Liabilities 2014-2015		$ 166,867	$ 166,867
Estimated Balance September 30, 2015		$ 148,333	$ 148,333
Total Liabilities & Fund Balance 2014-2015		**$ 315,200**	**$ 315,200**

Cash in Bank as of May 31, 2014

Fire Property Tax Fund Money Market Acct.	$ -
Fire Property Tax Fund Investments Out	$ -
Total Fire Property Tax Fund "Cash-in-Bank"	$ -

Fire Property Tax Fund Revenues

Account Number		Account Title	Three Year History: Actual Revenue 2010-2011	Three Year History: Actual Revenue 2011-2012	Three Year History: Actual Revenue 2012-2013	Current Budget: AMENDED Budget 2013-2014	Current Budget: Revenues Through 5/31/2014	Proposed Budget: Estimated Revenue 2014-2015	Proposed Budget: Budgeted Revenue 2014-2015
22-2200	41000	Real Estate Taxes - Current	$ -	$ -	$ -	$ -	$ -	$ 234,000	$ 234,000
22-2200	41010	Real Estate Taxes - Prior	$ -	$ -	$ -	$ -	$ -	$ 7,000	$ 7,000
22-2200	41100	Personal Property - Current	$ -	$ -	$ -	$ -	$ -	$ 54,000	$ 54,000
22-2200	41110	Personal Property - Prior	$ -	$ -	$ -	$ -	$ -	$ 2,500	$ 2,500
22-2200	41200	Sur Tax	$ -	$ -	$ -	$ -	$ -	$ 8,800	$ 8,800
22-2200	41300	Financial Institution Tax	$ -	$ -	$ -	$ -	$ -	$ 1,400	$ 1,400
22-2200	42300	Railroad & Utility Tax	$ -	$ -	$ -	$ -	$ -	$ 7,300	$ 7,300
22-2200	46100	Tax Penalties	$ -	$ -	$ -	$ -	$ -	$ 100	$ 100
22-2200	47000	Interest Earned	$ -	$ -	$ -	$ -	$ -	$ 100	$ 100
22-2200	48000	Miscellaneous Income	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		TOTAL REVENUE	$ -	$ -	$ -	$ -	$ -	$ 315,200	$ 315,200
22-2200	49990	Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		TOTALS:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 315,200**	**$ 315,200**
		Total Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ 315,200	$ 315,200
		Total Special Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Totals:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 315,200**	**$ 315,200**

Fire Property Tax Fund Expenditures
Line Item Summary

	Three Year History			Current Budget		Proposed Budget	
	Actual Expenditures 2010-2011	**Actual Expenditures 2011-2012**	**Actual Expenditures 2012-2013**	**AMENDED Budget 2013-2014**	**Expenditures Through 5/31/2014**	**Department Head Request 2014-2015**	**Budget Approved 2014-2015**
Personal Services	$ -	$ -	$ -	$ -	$ -	$ 114,964	$ 114,964
Employee Benefits	$ -	$ -	$ -	$ -	$ -	$ 32,503	$ 32,503
Occupancy	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Office Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Travel & Mobile Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Materials & Supplies	$ -	$ -	$ -	$ -	$ -	$ 8,000	$ 8,000
Special Expenses	$ -	$ -	$ -	$ -	$ -	$ 11,400	$ 11,400
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 166,867**	**$ 166,867**
Total Operating Expenses	$ -	$ -	$ -	$ -	$ -	$ 166,867	$ 166,867
Total Capital Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Totals:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 166,867**	**$ 166,867**

Fire Property Tax Fund Expenditures
Payroll Detail

Allocation	Position Title	Current Classification	Department Head Request	New Classification		Department Head Request 2014-2015	Salary Approved 2014-2015
100% Fire Tax	Fire Fighter	$ -	$ 12.02	$ 12.02	8 months	$ 16,828	$ 16,828
100% Fire Tax	Fire Fighter	$ -	$ 12.02	$ 12.02		$ 16,828	$ 16,828
100% Fire Tax	Fire Fighter	$ -	$ 12.02	$ 12.02		$ 16,828	$ 16,828
100% Fire Tax	Various Part-time covering 24 hrs/day	$ -	$ 8.50	$ 8.50	245 days	$ 49,980	$ 49,980
	Merit					$ -	$ -
	Safety Bonus					$ -	$ -
	No Sick Leave Bonus					$ -	$ -
	SUBTOTAL					$ 100,464	$ 100,464
	Overtime (Includes Straight Time, Double Time, Call Out, etc.)					$ 14,500	$ 14,500
	TOTAL HEALTH FUND PAYROLL					**$ 114,964**	**$ 114,964**

Fire Property Tax Fund Expenditures

Account Number		Account Title	Three Year History: Actual Expenditures 2010-2011	Three Year History: Actual Expenditures 2011-2012	Three Year History: Actual Expenditures 2012-2013	Current Budget: AMENDED Budget 2013-2014	Current Budget: Expenditures Through 5/31/2014	Proposed Budget: Department Head Request 2014-2015	Proposed Budget: Budget Approved 2014-2015
22-2200	51000	Regular Salaries	$ -	$ -	$ -	$ -	$ -	$ 100,464	$ 100,464
22-2200	51100	Overtime	$ -	$ -	$ -	$ -	$ -	$ 14,500	$ 14,500
22-2200	52000	Health Insurance	$ -	$ -	$ -	$ -	$ -	$ 11,545	$ 11,545
22-2200	52050	HRA-Health Reimbursement	$ -	$ -	$ -	$ -	$ -	$ 1,401	$ 1,401
22-2200	52100	Life Insurance	$ -	$ -	$ -	$ -	$ -	$ 184	$ 184
22-2200	52200	Retirement	$ -	$ -	$ -	$ -	$ -	$ 10,073	$ 10,073
22-2200	52210	401A Match	$ -	$ -	$ -	$ -	$ -	$ 505	$ 505
22-2200	52300	Social Security	$ -	$ -	$ -	$ -	$ -	$ 8,795	$ 8,795
22-2200	53500	Maintenance Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22-2200	56400	Uniforms	$ -	$ -	$ -	$ -	$ -	$ 8,000	$ 8,000
22-2200	57000	Dues, Licenses & Permits	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22-2200	57010	Travel, Training & Lodging	$ -	$ -	$ -	$ -	$ -	$ 2,000	$ 2,000
22-2200	57200	Insurance, Claims & Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22-2200	57360	Co. Fees to Collect Taxes	$ -	$ -	$ -	$ -	$ -	$ 8,400	$ 8,400
22-2200	57999	Other Misc. Special Exp.	$ -	$ -	$ -	$ -	$ -	$ 1,000	$ 1,000
22-2200	59001	Capital to Long-Term Debt	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22-2200	59200	Building Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22-2200	59600	Light Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		TOTALS:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 166,867**	**$ 166,867**
		Total Operating Expenses	$ -	$ -	$ -	$ -	$ -	$ 166,867	$ 166,867
		Total Capital Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Total Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Totals:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 166,867**	**$ 166,867**

Fire Property Tax Fund Expenditures
Capital Outlay Detail

	Dept. Head Request 2014-2015	Capital Approved 2014-2015
Personnel (includes benefits):		
CAPITAL EXPENDITURES		
Light Equipment		
Total	$ -	$ -
Heavy Equipment		
Total	$ -	$ -
Other Capital Outlay		
Total	$ -	$ -
TOTAL CAPITAL OUTLAY	$ -	$ -

Five Year Capital Expenditure Plan:

2015-2016

2016-2017

2017-2018

2018-2019

2019-2020

NID Assessment Fund Summary

	Department Head Request 2014-2015	Budget Approved 2014-2015
Actual Fund Balance at September 30, 2013	$ 16,839	$ 16,839
Budgeted Revenues/Transfers 2013-2014	$ 54,006	$ 54,006
Budgeted Expenditures/Transfers 2013-2014	$ 53,117	$ 53,117
Estimated Fund Balance September 30, 2014	**$ 17,728**	**$ 17,728**
Estimated Revenue 2014-2015	$ 49,938	$ 49,938
Transfers In:	$ 4,004	$ 4,004
Total Assets 2014-2015	**$ 71,670**	**$ 71,670**
Estimated Expenditures 2014-2015	$ 55,020	$ 55,020
Transfers Out:	$ -	$ -
Estimated Encumbrances as of September 30, 2015	$ -	$ -
Total Liabilities 2014-2015	$ 55,020	$ 55,020
Estimated Balance September 30, 2015	$ 16,650	$ 16,650
Total Liabilities & Fund Balance 2014-2015	**$ 71,670**	**$ 71,670**

Cash in Bank as of May 31, 2014

NID Money Market Account	$ -
NID Bond Fund Investment Account	$ 10,358
NID Tanglewood Investment Account	$ -
Total NID Assessment Fund "Cash-in-Bank"	$ 10,358

Based on the collections of the NID Assessments, this fund could show a deficit fund balance, which the general fund will have to cover the deficit until the fund can be replenished.

NID Assessment Fund Revenues

		Three Year History			Current Budget		Proposed Budget	
Account Number	Account Title	Actual Revenue 2010-2011	Actual Revenue 2011-2012	Actual Revenue 2012-2013	Current Budget 2013-2014	Revenues Through 5/31/2014	Estimated Revenue 2014-2015	Budgeted Revenue 2014-2015
30-3010 - 44000	Special Assessments	$ 49,695	$ 37,178	$ 61,819	$ 49,938	$ 33,519	$ 49,938	$ 49,938
30-3010 - 46100	Tax Penalties	$ -	$ -	$ 4,075	$ -	$ 420	$ -	$ -
30-3010 - 47000	Interest	$ 411	$ 200	$ 2	$ 200	$ 2	$ -	$ -
	TOTAL REVENUE	**$ 50,106**	**$ 37,378**	**$ 65,896**	**$ 50,138**	**$ 33,941**	**$ 49,938**	**$ 49,938**
30-3010- 49990	Transfers In	$ 3,930	$ 4,095	$ 3,984	$ 3,868	$ 3,169	$ 4,004	$ 4,004
	TOTALS:	**$ 54,036**	**$ 41,473**	**$ 69,880**	**$ 54,006**	**$ 37,110**	**$ 53,942**	**$ 53,942**

Special Assessments as follows:

Bailey Station	$ 13,618.79
Tanglewood	$ 36,318.55
Total	$ 49,937.34

NID Assessment Expenditures
Line Item Summary

	Three Year History			Current Budget		Proposed Budget	
	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Department Head Request 2014-2015	Budget Approved 2014-2015
Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Occupancy	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Office Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Travel & Mobile Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Materials & Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Special Expenses	$ 999	$ 732	$ 1,331	$ 1,000	$ 660	$ 1,000	$ 1,000
Capital Outlay	$ 52,850	$ 55,065	$ 53,555	$ 52,117	$ 42,699	$ 54,020	$ 54,020
TOTAL	**$ 53,849**	**$ 55,797**	**$ 54,886**	**$ 53,117**	**$ 43,359**	**$ 55,020**	**$ 55,020**

NID Assessment Expenditures

			Three Year History			Current Budget		Proposed Budget	
Account Number		Account Title	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Department Head Request 2014-2015	Budget Approved 2014-2015
30-3010 -	51450	Bank Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30-3010 -	54400	Printing	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30-3010 -	57360	County Fees to Collect Taxes	$ 999	$ 732	$ 1,331	$ 1,000	$ 660	$ 1,000	$ 1,000
30-3010 -	59001	Capital to Long-Term Debt Fund	$ 28,876	$ 32,485	$ 32,485	$ -	$ -	$ -	$ -
30-3010 -	59055	Tanglewood Sewer Plant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30-3010 -	59832	NID GO Bond Principal	$ -	$ -	$ -	$ 32,485	$ 32,485	$ 36,095	$ 36,095
30-3010 -	59833	NID GO Bond Interest	$ 23,974	$ 22,580	$ 21,070	$ 19,632	$ 10,214	$ 17,925	$ 17,925
		TOTALS:	**$ 53,849**	**$ 55,797**	**$ 54,886**	**$ 53,117**	**$ 43,359**	**$ 55,020**	**$ 55,020**

72.1889%	$ 50,000	36,094.43
72.1889%	$ 24,830	17,924.49
		54,018.92

Capital Improvement Fund Summary

		Department Head Request 2014-2015	Budget Approved 2014-2015
Actual Fund Balance at September 30, 2013		$ 1,124,723	$ 1,124,723
Budgeted Revenues/Transfers 2013-2014	**AMENDED**	$ 593,000	$ 593,000
Budgeted Expenditures/Transfers 2013-2014		$ 250,000	$ 250,000
Estimated Fund Balance September 30, 2014		**$ 1,467,723**	**$ 1,467,723**
Estimated Revenue 2014-2015		$ 598,800	$ 598,800
Transfers In:		$ -	$ -
Total Assets 2014-2015		**$ 2,066,523**	**$ 2,066,523**
Estimated Expenditures 2014-2015		$ -	$ -
Transfers Out:		$ 1,435,659	$ 1,435,659
Estimated Encumbrances as of September 30, 2015		$ -	$ -
Total Liabilities 2014-2015		$ 1,435,659	$ 1,435,659
Estimated Balance September 30, 2015		$ 630,864	$ 630,864
Total Liabilities & Fund Balance 2014-2015		**$ 2,066,523**	**$ 2,066,523**

Cash in Bank as of May 31, 2014

Capital Improvement Money Market Account	$ 1,160,798
Capital Improvement Fund Investment Account	$ 248,950
Total Capital Improvement Fund "Cash-in-Bank"	$ 1,409,748

Capital Improvement Fund Revenues

Account Number		Account Title	Three Year History: Actual Revenue 2010-2011	Actual Revenue 2011-2012	Actual Revenue 2012-2013	Current Budget: AMENDED Budget 2013-2014	Revenues Through 5/31/2014	Proposed Budget: Estimated Revenue 2014-2015	Budgeted Revenue 2014-2015
15-1500 -	42000	Sales Tax	$ 586,570	$ 577,259	$ 599,157	$ 592,000	$ 401,945	$ 598,000	$ 598,000
15-1500 -	47000	Interest	$ 899	$ 992	$ 1,322	$ 1,000	$ 538	$ 800	$ 800
		TOTAL REVENUE	**$ 587,469**	**$ 578,251**	**$ 600,479**	**$ 593,000**	**$ 402,483**	**$ 598,800**	**$ 598,800**

Capital Improvement Expenditures

Account Number		Account Title	Three Year History: Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	Current Budget: AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Proposed Budget: Department Head Request 2014-2015	Budget Approved 2014-2015
15-1500 -			$ -	$ -	$ -	$ -	$ -	$ -	$ -
		TOTAL EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15-1500 -	60095	Transfers Out to Water	$ 506,172	$ 350,000	$ 345,000	$ 250,000	$ -	$ 1,435,659	$ 1,435,659
		TOTALS:	**$ 506,172**	**$ 350,000**	**$ 345,000**	**$ 250,000**	**$ -**	**$ 1,435,659**	**$ 1,435,659**

Water Fund Summary

		Department Head Request 2014-2015	Budget Approved 2014-2015		Department Head Request 2014-2015	Budget Approved 2014-2015
Actual Fund Balance at September 30, 2013		$ 2,552,568	$ 2,552,568	(Unrestricted Net Assets @ 9/30/13)	$ 12,251,918	$ 12,251,918
Budgeted Revenues/Transfers 2013-2014		$ 4,733,931	$ 4,733,931		$ 4,733,931	$ 4,733,931
Budgeted Expenditures/Transfers 2013-2014	**AMENDED**	$ 4,665,274	$ 4,665,274		$ 4,665,274	$ 4,665,274
Estimated Fund Balance September 30, 2014		**$ 2,621,225**	**$ 2,621,225**		**$ 12,320,575**	**$ 12,320,575**
Estimated Revenue 2014-2015		$ 4,920,766	$ 4,920,766		$ 4,920,766	$ 4,920,766
Transfers In:		$ 1,435,659	$ 1,435,659		$ 1,435,659	$ 1,435,659
Total Assets 2014-2015		**$ 8,977,650**	**$ 8,977,650**		**$ 18,677,000**	**$ 18,677,000**
Estimated Expenditures 2014-2015		$ 6,450,576	$ 6,450,576		$ 6,450,576	$ 6,450,576
Transfers Out:		$ 8,093	$ 8,093		$ 8,093	$ 8,093
Estimated Encumbrances as of September 30, 2015		$ -	$ -		$ -	$ -
Total Liabilities 2014-2015		$ 6,458,669	$ 6,458,669		$ 6,458,669	$ 6,458,669
Estimated Balance September 30, 2015		$ 2,518,981	$ 2,518,981		$ 12,218,331	$ 12,218,331
Total Liabilities & Fund Balance 2014-2015		**$ 8,977,650**	**$ 8,977,650**		**$ 18,677,000**	**$ 18,677,000**

Cash in Bank as of May 31, 2014			
Water/Sewer Change Drawer	$ 800		
Water/Sewer Operating Acct.	$ -		
Water/Sewer Health Reimbursement Acct.	$ (350)		
Water/Sewer Payroll Acct.	$ -		
Water/Sewer Money Market Acct.	$ 1,815,410		$ 2,075,675
Water/Sewer Investments Out	$ 1,555,385		$ 772,343
Water/Sewer Investments Money Market Acct			$ 107,720
Ref Debt Service (2003 Series)	$ 307,531		$ 297,892
2001C SRF Investment Accounts	$ 983,045	(Restricted)	$ 1,024,397
2002B SRF Investment Accounts	$ 1,857,937	(Restricted)	$ 2,006,205
2005 COP Investment Accounts	$ 97,926	(Restricted)	$ 98,795
NID Investment Accts	$ 5,187	(Restricted)	$ 1,210
Sewer Replacement/Investments & Money Market Acct	$ 508,952	(Restricted)	$ 419,897
Water Replacement/Investment Acct.	$ 55,200	(Restricted)	$ 55,200
Customer Deposit Acct.	$ 120,215	(Restricted)	$ 115,373
Customer Deposit Investments	$ 163,923	(Restricted)	$ 163,923
Total Water/Sewer Fund "Cash-in-Bank"	**$ 7,471,161**		

Water Fund Revenues

Account Number	Account Title	Three Year History: Actual Revenue 2010-2011	Actual Revenue 2011-2012	Actual Revenue 2012-2013	Current Budget: AMENDED Budget 2013-2014	Revenues Through 5/31/2014	Proposed Budget: Estimated Revenue 2014-2015	Budgeted Revenue 2014-2015
50-3110 - 43000	Grant Receipts	$ -	$ 32,587	$ 42,403	$ -	$ 6,750	$ 350,000	$ 350,000
50-3110 - 43005	Contributed Revenue	$ 50,206	$ 102,625	$ 124,122	$ -	$ -	$ -	$ -
50-3110 - 43015	JCWA Reimb.	$ 880	$ 813	$ 1,250	$ 1,250	$ 938	$ 1,500	$ 1,500
50-3110 - 43100	Federal Reimbursements	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50-3110 - 43200	State Reimbursements	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50-3110 - 43400	Contributions	$ -	$ 1,500	$ -	$ -	$ -	$ -	$ -
50-3110 - 43500	Treatment Plant Reimb.	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50-3110 - 44000	Special Assessments	$ 220	$ 2,788	$ 327	$ 8,794	$ 15,713	$ 8,794	$ 8,794
50-3110 - 46005	Water Collection Fee	$ 4,230	$ 6,888	$ 14,004	$ 3,500	$ 5,386	$ 4,500	$ 4,500
50-3110 - 46400	Penalties	$ 73,631	$ 76,017	$ 71,441	$ 65,000	$ 44,160	$ 65,000	$ 65,000
50-3110 - 46410	Reconnection Fees	$ 23,680	$ 35,715	$ 35,260	$ 25,000	$ 26,305	$ 25,000	$ 25,000
50-3110 - 46415	Bad Check Fee	$ 3,100	$ 2,426	$ 2,652	$ 2,500	$ 1,831	$ 2,500	$ 2,500
50-3110 - 47000	Special Sewer Interest	$ 3,443	$ 2,200	$ 1,655	$ 2,000	$ 366	$ 2,000	$ 2,000
50-3110 - 47100	Water Revenue Interest	$ 10,948	$ 8,321	$ 6,897	$ 5,765	$ 5,324	$ 5,765	$ 5,765
50-3110 - 47110	Customer Deposits Interest	$ 1,496	$ 862	$ 488	$ 574	$ 107	$ 574	$ 574
50-3110 - 47127	2001C SRF Interest Acct.	$ 49,232	$ 46,762	$ 45,430	$ 42,851	$ 22,452	$ 41,686	$ 41,686
50-3110 - 47129	2002B SRF Interest	$ 97,874	$ 88,149	$ 83,252	$ 73,930	$ 38,851	$ 67,057	$ 67,057
50-3110 - 47131	2005 COP Interest	$ 11	$ 9	$ 9	$ -	$ 6	$ -	$ -
50-3110 - 48000	Miscellaneous Income	$ 26,729	$ 5,923	$ 5,506	$ 5,000	$ 3,618	$ 5,000	$ 5,000
50-3110 - 48005	Proceeds from Sale	$ -	$ 504	$ 1,500	$ -	$ 814	$ -	$ -
50-3110 - 48300	Insurance Claims & Refunds	$ 967	$ 6,282	$ 36,721	$ -	$ 7,924	$ -	$ -
50-3110 - 48305	Water Tower User Fees	$ 9,746	$ 10,752	$ 11,648	$ 10,752	$ 6,272	$ 10,752	$ 10,752
50-3110 - 48340	Donations	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50-3110 - 49206	Falls Sewer Service Fee	$ 650	$ 425	$ -	$ -	$ -	$ -	$ -
50-3110 - 49210	Water Sales	$ 2,551,400	$ 2,860,000	$ 2,799,843	$ 2,931,831	$ 1,869,239	$ 3,005,087	$ 3,005,087
50-3110 - 49215	Allowance for Uncollectibles	$ (360)	$ (977)	$ -	$ -	$ (8,950)	$ -	$ -
50-3110 - 49220	Sewer Sales	$ 1,148,656	$ 1,255,536	$ 1,238,307	$ 1,216,309	$ 822,817	$ 1,240,551	$ 1,240,551
50-3110 - 49400	Water Tap on Fees	$ 32,585	$ 26,658	$ 30,270	$ 28,875	$ 21,005	$ 25,000	$ 25,000
50-3110 - 49410	Sewer Tap on Fees	$ 60,600	$ 49,500	$ 76,500	$ 60,000	$ 47,250	$ 60,000	$ 60,000
	TOTAL REVENUE	$ 4,149,924	$ 4,622,265	$ 4,629,485	$ 4,483,931	$ 2,938,178	$ 4,920,766	$ 4,920,766
50-3110 - 49990	Transfers In	$ 506,172	$ 350,000	$ 345,000	$ 250,000	$ -	$ 1,435,659	$ 1,435,659
	TOTALS:	**$ 4,656,096**	**$ 4,972,265**	**$ 4,974,485**	**$ 4,733,931**	**$ 2,938,178**	**$ 6,356,425**	**$ 6,356,425**

Water & Sewer Fund
Department Summary

	Three Year History			Current Budget		Proposed Budget	
Fund	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Department Head Request 2014-2015	Budget Approved 2014-2015
Administration	$ 400,895	$ 359,764	$ 332,683	$ 368,917	$ 209,363	$ 371,416	$ 371,416
Production	$ 1,399,262	$ 1,563,570	$ 1,666,129	$ 1,692,627	$ 1,108,502	$ 1,905,098	$ 1,905,098
Distribution	$ 555,237	$ 836,761	$ 852,406	$ 1,002,804	$ 597,135	$ 1,160,152	$ 1,160,152
Collection & Treatment	$ 549,424	$ 555,515	$ 550,705	$ 665,390	$ 427,921	$ 1,367,586	$ 1,367,586
Debt Service Fund	$ 964,298	$ 956,814	$ 936,619	$ 927,443	$ 191,819	$ 1,646,324	$ 1,646,324
SUBTOTAL	**$ 3,869,116**	**$ 4,272,424**	**$ 4,338,542**	**$ 4,657,181**	**$ 2,534,740**	**$ 6,450,576**	**$ 6,450,576**
Transfers Out to Other Funds	$ -	$ -	$ -	$ 8,093	$ 8,093	$ 8,093	$ 8,093
TOTALS	**$ 3,869,116**	**$ 4,272,424**	**$ 4,338,542**	**$ 4,665,274**	**$ 2,542,833**	**$ 6,458,669**	**$ 6,458,669**

Water & Sewer Fund
Line Item Summary
Administration

	Three Year History			Current Budget		Proposed Budget	
	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Department Head Request 2014-2015	Budget Approved 2014-2015
Personal Services	$ 214,465	$ 160,928	$ 156,906	$ 163,143	$ 99,348	$ 161,447	$ 161,447
Employee Benefits	$ 72,037	$ 59,383	$ 62,255	$ 69,714	$ 43,651	$ 69,284	$ 69,284
Occupancy	$ 12,006	$ 12,617	$ 16,287	$ 16,100	$ 9,247	$ 16,600	$ 16,600
Office Services	$ 42,400	$ 40,045	$ 40,751	$ 53,550	$ 33,091	$ 53,550	$ 53,550
Travel & Mobile Equipment	$ 5,146	$ 4,643	$ 3,020	$ 7,000	$ 2,099	$ 7,000	$ 7,000
Materials & Supplies	$ 1,158	$ 695	$ 560	$ 1,000	$ 217	$ 1,000	$ 1,000
Special Expenses	$ 51,396	$ 75,131	$ 21,700	$ 26,410	$ 16,448	$ 29,210	$ 29,210
Capital Outlay	$ 2,287	$ 6,322	$ 31,204	$ 32,000	$ 5,262	$ 33,325	$ 33,325
Transfers Out	$ -	$ -	$ -	$ 8,093	$ 8,093	$ 8,093	$ 8,093
TOTAL	**$ 400,895**	**$ 359,764**	**$ 332,683**	**$ 377,010**	**$ 217,456**	**$ 379,509**	**$ 379,509**
Total Operating Expenses	$ 398,608	$ 353,442	$ 301,479	$ 336,917	$ 204,101	$ 338,091	$ 338,091
Total Capital Expenses	$ 2,287	$ 6,322	$ 31,204	$ 40,093	$ 13,355	$ 41,418	$ 41,418
Totals	**$ 400,895**	**$ 359,764**	**$ 332,683**	**$ 377,010**	**$ 217,456**	**$ 379,509**	**$ 379,509**

Water & Sewer Fund
Payroll Detail
Administration

Allocation	Position Title	Current Classification	Department Head Request	New Classification	Department Head Request 2014-2015	Salary Approved 2014-2015
25% Wtr Ad	City Administrator	$ 38.00	$ 38.00	$ 38.00	$ 19,760	$ 19,760
25% Wtr Ad	City Admin - car allowance monthly	$ 350.00	$ 350.00	$ 350.00	$ 1,050	$ 1,050
25% Wtr Ad	Public Works Superintendent	$ 28.57	$ 28.57	$ 28.57	$ 14,856	$ 14,856
25% Wtr Ad	Foreman	$ 28.00	$ 28.00	$ 28.00	$ 14,560	$ 14,560
25% Wtr Ad	Financial Adm. Assistant	$ 17.93	$ 17.93	$ 17.93	$ 9,324	$ 9,324
75% Wtr Ad	Utility Billing Clerk	$ 11.76	$ 12.76	$ 12.76	$ 19,906	$ 19,906
50% Wtr Ad	Clerk Typist	$ 11.76	$ 12.76	$ 12.76	$ 13,270	$ 13,270
50% Wtr Ad	Clerk Typist	$ 11.76	$ 12.26	$ 12.26	$ 12,750	$ 12,750
55% Wtr Ad	Skilled	$ 18.17	$ 19.17	$ 19.17	$ 21,930	$ 21,930
50% Wtr Ad	Laborer		$ 12.79	$ 12.79	$ 13,302	$ 13,302
	Merit				$ 411	$ 411
	Stipend				$ 1,625	$ 1,625
	No Sick Leave Bonus				$ 803	$ 803
	SUBTOTAL				$ 143,547	$ 143,547
	Overtime				$ 3,000	$ 3,000
	TOTAL WATER ADMINISTRATION PAYROLL				**$ 146,547**	**$ 146,547**

Water & Sewer Fund Expenditures
Administration

Account Number		Account Title	Three Year History: Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	Current Budget: AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Proposed Budget: Department Head Request 2014-2015	Budget Approved 2014-2015
50-3110 -	51000	Regular Salaries	$ 200,604	$ 152,712	$ 145,959	$ 144,003	$ 92,215	$ 143,547	$ 143,547
50-3110 -	51100	Overtime	$ 1,685	$ 326	$ 456	$ 3,000	$ 112	$ 3,000	$ 3,000
50-3110 -	51190	Other Personal Services	$ 1,575	$ 1,560	$ 1,539	$ 2,000	$ 1,005	$ 2,000	$ 2,000
50-3110 -	51400	Legal Fees	$ 2,046	$ -	$ -	$ 2,000	$ -	$ 2,000	$ 2,000
50-3110 -	51450	Bank Fees (NID Portion)	$ 378	$ -	$ -	$ -	$ -	$ -	$ -
50-3110 -	51456	Collection Agency Fees	$ 2,112	$ 662	$ 2,543	$ 2,200	$ 1,422	$ 2,200	$ 2,200
50-3110 -	51500	Engineering Fees	$ 2,079	$ 2,059	$ 2,511	$ 5,000	$ 823	$ 4,000	$ 4,000
50-3110 -	51510	Exams & Physicals	$ 482	$ 194	$ 313	$ 500	$ 156	$ 500	$ 500
50-3110 -	51600	Auditing	$ 3,215	$ 3,240	$ 3,340	$ 3,440	$ 3,440	$ 3,700	$ 3,700
50-3110 -	51800	Computer Services	$ 289	$ 175	$ 245	$ 1,000	$ 175	$ 500	$ 500
50-3110 -	52000	Health Insurance	$ 31,544	$ 25,093	$ 25,558	$ 24,749	$ 19,015	$ 25,755	$ 25,755
50-3110 -	52050	HRA - Health Reimbursement	$ -	$ 510	$ 1,386	$ 4,340	$ 1,448	$ 4,270	$ 4,270
50-3110 -	52100	Life Insurance	$ 546	$ 407	$ 401	$ 450	$ 281	$ 440	$ 440
50-3110 -	52200	Retirement	$ 21,155	$ 16,660	$ 18,333	$ 23,962	$ 14,322	$ 22,715	$ 22,715
50-3110 -	52210	401A Match	$ 4,038	$ 3,912	$ 3,929	$ 3,967	$ 2,046	$ 3,893	$ 3,893
50-3110 -	52300	Social Security	$ 14,534	$ 11,018	$ 10,388	$ 11,246	$ 6,539	$ 11,211	$ 11,211
50-3110 -	52400	Unemployment Compensation	$ 220	$ 1,783	$ -	$ 1,000	$ -	$ 1,000	$ 1,000
50-3110 -	52512	Net Pension Obligations	$ -	$ -	$ 2,260	$ -	$ -	$ -	$ -
50-3110 -	53000	Water Service	$ -	$ 1,544	$ 1,901	$ 2,200	$ 1,198	$ 2,200	$ 2,200
50-3110 -	53100	Electricity	$ 6,965	$ 6,831	$ 8,082	$ 8,000	$ 4,638	$ 8,500	$ 8,500
50-3110 -	53200	Gas or Heat	$ 2,055	$ 1,595	$ 2,116	$ 2,300	$ 2,308	$ 2,300	$ 2,300
50-3110 -	53300	Bldg./Grounds Maintenance	$ 2,376	$ 2,110	$ 3,519	$ 2,600	$ 774	$ 2,600	$ 2,600
50-3110 -	53500	Maintenance Supplies	$ 610	$ 537	$ 669	$ 1,000	$ 329	$ 1,000	$ 1,000
50-3110 -	54000	Postage	$ 25,078	$ 24,987	$ 26,081	$ 28,000	$ 16,988	$ 28,000	$ 28,000
50-3110 -	54200	Telephone	$ 3,679	$ 3,673	$ 3,977	$ 4,200	$ 2,105	$ 4,200	$ 4,200
50-3110 -	54300	Office Supplies	$ 1,990	$ 1,587	$ 872	$ 2,000	$ 629	$ 2,000	$ 2,000
50-3110 -	54400	Printing	$ 5,195	$ 4,614	$ 4,669	$ 6,000	$ 2,980	$ 6,000	$ 6,000
50-3110 -	54500	Office Equipment Maint.	$ 259	$ 127	$ 49	$ 500	$ 64	$ 500	$ 500
50-3110 -	54550	Maintenance Contracts	$ 3,355	$ 2,213	$ 2,022	$ 10,000	$ 8,429	$ 10,000	$ 10,000
50-3110 -	54560	Office Equipment Rental	$ 2,844	$ 2,844	$ 3,081	$ 2,850	$ 1,896	$ 2,850	$ 2,850
50-3110 -	55100	Gas, Oil & Antifreeze	$ 3,378	$ 2,670	$ 2,870	$ 4,000	$ 2,100	$ 4,000	$ 4,000
50-3110 -	55350	Light Equipment Maint.	$ 1,768	$ 1,973	$ 150	$ 3,000	$ (1)	$ 3,000	$ 3,000
50-3110 -	56400	Uniform Expense	$ 463	$ 590	$ 478	$ 500	$ 217	$ 500	$ 500
50-3110 -	56410	Uniforms - Rental	$ 529	$ 37	$ -	$ -	$ -	$ -	$ -
50-3110 -	56460	Safety Supplies	$ 166	$ 68	$ 82	$ 500	$ -	$ 500	$ 500
50-3110 -	57000	Dues Subscriptions	$ 1,841	$ 2,062	$ 2,461	$ 2,500	$ 1,636	$ 2,500	$ 2,500
50-3110 -	57010	Training, Travel & Lodging	$ 7,362	$ 5,601	$ 7,613	$ 10,000	$ 6,733	$ 10,000	$ 10,000
50-3110 -	57100	Advertising	$ 112	$ 280	$ 86	$ 1,000	$ 76	$ 1,000	$ 1,000
50-3110 -	57200	Insurance/Bonds	$ 19,635	$ 18,864	$ 14,635	$ 11,200	$ 7,187	$ 12,000	$ 12,000

Water & Sewer Fund Expenditures
Administration

Account Number	Account Title	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Department Head Request 2014-2015	Budget Approved 2014-2015
		Three Year History			Current Budget		Proposed Budget	
50-3110 - 57307	Gain/Loss on Disposal	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50-3110 - 57309	Write-off of bad debt	$ 20,423	$ 44,799	$ (5,441)	$ -	$ -	$ -	$ -
50-3110 - 57360	County Fees to Collect Taxes	$ 206	$ 207	$ 204	$ 210	$ 183	$ 210	$ 210
50-3110 - 57500	Water Testing	$ -	$ 2,296	$ 1,750	$ -	$ 40	$ 2,000	$ 2,000
50-3110 - 57999	Other Misc. Special Expenses	$ 1,817	$ 1,022	$ 392	$ 1,500	$ 593	$ 1,500	$ 1,500
50-3110 - 59200	Building Improvements	$ -	$ 5,991	$ 4,385	$ 29,750	$ 3,117	$ 30,125	$ 30,125
50-3110 - 59400	Office Equipment	$ -	$ -	$ -	$ -	$ -	$ 3,200	$ 3,200
50-3110 - 59401	IT Equipment Lease-Principal	$ 307	$ 321	$ 55	$ -	$ -	$ -	$ -
50-3110 - 59402	IT Equipment Lease-Interest	$ 24	$ 10	$ -	$ -	$ -	$ -	$ -
50-3110 - 59410	Computer	$ 1,462	$ -	$ 210	$ -	$ -	$ -	$ -
50-3110 - 59600	Light Equipment	$ 494	$ -	$ 6,136	$ 2,250	$ 2,145	$ -	$ -
50-3110 - 59999	Other Capital Outlay	$ -	$ -	$ 20,418	$ -	$ -	$ -	$ -
50-3110 - 60060	Transfers out to General (capital)	$ -	$ -	$ -	$ 8,093	$ 8,093	$ 8,093	$ 8,093
	TOTALS:	**$ 400,895**	**$ 359,764**	**$ 332,683**	**$ 377,010**	**$ 217,456**	**$ 379,509**	**$ 379,509**
	Total Operating Expenses	$ 398,608	$ 353,442	$ 301,479	$ 336,917	$ 204,101	$ 338,091	$ 338,091
	Total Capital Expenses	$ 2,287	$ 6,322	$ 31,204	$ 40,093	$ 13,355	$ 41,418	$ 41,418
	Totals	**$ 400,895**	**$ 359,764**	**$ 332,683**	**$ 377,010**	**$ 217,456**	**$ 379,509**	**$ 379,509**
	Operating % Increase Vs. Last Year						0.35%	0.35%
	Capital % Increase Vs. Last Year						3.30%	3.30%
	Total % Increase Vs. Last Year						**0.66%**	**0.66%**

Water & Sewer Fund Expenditures
Capital Outlay Detail
Administration

			Dept. Head Request 2014-2015	Capital Approved 2014-2015
Personnel (includes benefits):				
			$ -	$ -
Total			$ -	$ -
Building Improvements				
Fluorescent Light Replacement	35.00%		$ 2,625	$ 2,625
Tuckpointing & repairs front building (total cost $15,000)	50.00%	REBUDGET	$ 7,500	$ 7,500
Lobby Expansion (total cost $40,000)	50.00%	REBUDGET	$ 20,000	$ 20,000
Total			**$ 30,125**	**$ 30,125**
Office Equipment				
Copier	40.00%		$ 3,200	$ 3,200
Total			**$ 3,200**	**$ 3,200**
Light Equipment				
Total			$ -	$ -
Other Capital Outlay				
Total			$ -	$ -
TOTAL CAPITAL OUTLAY			**$ 33,325**	**$ 33,325**

Accounting software - 3rd and final year - 25% of cost transferred to General Fund for payment $8,093

Five Year Capital Expenditure Plan:

2016-2017	
Computer/printer	$ 1,500
2017-2018, 2018-2019, 2019-2020	

Water & Sewer Fund
Line Item Summary
Production

	Three Year History			Current Budget		Proposed Budget	
	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	Current Budget 2013-2014	Expenditures Through 5/31/2014	Department Head Request 2014-2015	Budget Approved 2014-2015
Personal Services	$ 14,409	$ 14,751	$ 14,921	$ 16,032	$ 9,458	$ 16,614	$ 16,614
Employee Benefits	$ 5,487	$ 5,366	$ 6,020	$ 6,965	$ 4,448	$ 7,099	$ 7,099
Occupancy	$ 18,782	$ 24,919	$ 38,093	$ 25,200	$ 16,333	$ 25,200	$ 25,200
Office Services	$ 453	$ 52	$ 50	$ 150	$ 463	$ 1,200	$ 1,200
Travel & Mobile Equipment	$ 3,131	$ 2,978	$ 3,108	$ 3,900	$ 1,977	$ 3,900	$ 3,900
Materials & Supplies	$ 236	$ 430	$ 1,114	$ 740	$ 732	$ 1,240	$ 1,240
Special Expenses	$ 6,612	$ 5,036	$ 7,713	$ 9,700	$ 7,435	$ 9,800	$ 9,800
Water Purchased	$ 1,349,040	$ 1,509,750	$ 1,565,850	$ 1,589,940	$ 1,058,508	$ 1,618,045	$ 1,618,045
Capital Outlay	$ 1,112	$ 288	$ 29,260	$ 40,000	$ 9,148	$ 222,000	$ 222,000
TOTAL	**$ 1,399,262**	**$ 1,563,570**	**$ 1,666,129**	**$ 1,692,627**	**$ 1,108,502**	**$ 1,905,098**	**$ 1,905,098**
Total Operating Expenses	$ 1,398,150	$ 1,563,282	$ 1,636,869	$ 1,652,627	$ 1,099,354	$ 1,683,098	$ 1,683,098
Total Capital Expenses	$ 1,112	$ 288	$ 29,260	$ 40,000	$ 9,148	$ 222,000	$ 222,000
Totals	**$ 1,399,262**	**$ 1,563,570**	**$ 1,666,129**	**$ 1,692,627**	**$ 1,108,502**	**$ 1,905,098**	**$ 1,905,098**

Water & Sewer Fund
Payroll Detail
Production

Allocation	Position Title	Current Classification	Department Head Request	New Classification	Department Head Request 2014-2015	Salary Approved 2014-2015
15% Wtr-Pr	Foreman	$ 27.50	$ 28.00	$ 28.00	$ 8,736	$ 8,736
15% Wtr-Pr	Skilled	$ 18.67	$ 19.17	$ 19.17	$ 5,981	$ 5,981
	Merit				$ 32	$ 32
	Stipend				$ 225	$ 225
	No Sick Leave Bonus				$ 90	$ 90
	SUBTOTAL				$ 15,064	$ 15,064
	Overtime				$ 1,500	$ 1,500
	TOTAL WATER PRODUCTION PAYROLL				**$ 16,564**	**$ 16,564**

Water & Sewer Fund
Production

Account Number	Account Title	Three Year History Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	Current Budget AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Proposed Budget Department Head Request 2014-2015	Budget Approved 2014-2015
50-3120 - 51000	Regular Salaries	$ 13,354	$ 14,498	$ 14,636	$ 14,482	$ 9,355	$ 15,064	$ 15,064
50-3120 - 51100	Overtime	$ 1,010	$ 232	$ 249	$ 1,500	$ 75	$ 1,500	$ 1,500
50-3120 - 51510	Exams & Physicals	$ 45	$ 21	$ 36	$ 50	$ 28	$ 50	$ 50
50-3120 - 52000	Health Insurance	$ 2,562	$ 2,240	$ 2,296	$ 2,238	$ 1,678	$ 2,356	$ 2,356
50-3120 - 52050	HRA - Health Reimbursement	$ -	$ 17	$ 103	$ 420	$ 218	$ 420	$ 420
50-3120 - 52100	Life Insurance	$ 40	$ 40	$ 41	$ 45	$ 28	$ 45	$ 45
50-3120 - 52200	Retirement	$ 1,651	$ 1,661	$ 1,866	$ 2,606	$ 1,557	$ 2,568	$ 2,568
50-3120 - 52210	401A Match	$ 235	$ 361	$ 418	$ 433	$ 291	$ 442	$ 442
50-3120 - 52300	Social Security	$ 999	$ 1,047	$ 1,067	$ 1,223	$ 676	$ 1,268	$ 1,268
50-3120 - 52512	Net Pension Obligations	$ -	$ -	$ 229	$ -	$ -	$ -	$ -
50-3120 - 53100	Electricity - Wells	$ 18,590	$ 24,407	$ 37,253	$ 24,200	$ 16,021	$ 24,200	$ 24,200
50-3120 - 53310	Well Building Maintenance	$ 192	$ 512	$ 840	$ 1,000	$ 312	$ 1,000	$ 1,000
50-3120 - 54200	Telephone	$ 453	$ 52	$ 50	$ 150	$ 463	$ 1,200	$ 1,200
50-3120 - 55100	Gas, Oil & Antifreeze	$ 2,958	$ 2,670	$ 2,870	$ 3,500	$ 1,977	$ 3,500	$ 3,500
50-3120 - 55350	Light Equipment Maint.	$ 173	$ 308	$ 238	$ 400	$ -	$ 400	$ 400
50-3120 - 56400	Uniform Expense	$ 46	$ 118	$ 90	$ 90	$ 5	$ 90	$ 90
50-3120 - 56410	Uniform Rental	$ 78	$ -	$ -	$ -	$ -	$ -	$ -
50-3120 - 56460	Safety Supplies	$ -	$ 95	$ -	$ 150	$ -	$ 150	$ 150
50-3120 - 56550	Chemicals	$ 112	$ 217	$ 1,024	$ 500	$ 727	$ 1,000	$ 1,000
50-3120 - 57200	Insurance/Bonds	$ 1,215	$ 1,175	$ 1,217	$ 1,200	$ 749	$ 1,300	$ 1,300
50-3120 - 57330	Grass & Weed Cutting	$ 3,290	$ 3,852	$ 3,835	$ 5,000	$ 1,586	$ 5,000	$ 5,000
50-3120 - 57905	Well Maintenance & Repair	$ 2,069	$ -	$ 1,921	$ 3,000	$ 4,995	$ 3,000	$ 3,000
50-3120 - 57999	Other Misc. Special Exp.	$ 38	$ 9	$ 740	$ 500	$ 105	$ 500	$ 500
50-3120 - 58000	JCWA Purchased Water	$ 1,349,040	$ 1,509,750	$ 1,565,850	$ 1,589,940	$ 1,058,508	$ 1,618,045	$ 1,618,045
50-3120 - 59999	Other Capital Outlay	$ 1,112	$ 288	$ 29,260	$ 40,000	$ 9,148	$ 222,000	$ 222,000
	TOTALS:	**$ 1,399,262**	**$ 1,563,570**	**$ 1,666,129**	**$ 1,692,627**	**$ 1,108,502**	**$ 1,905,098**	**$ 1,905,098**
	Total Operating Expenses	$ 1,398,150	$ 1,563,282	$ 1,636,869	$ 1,652,627	$ 1,099,354	$ 1,683,098	$ 1,683,098
	Total Capital Expenses	$ 1,112	$ 288	$ 29,260	$ 40,000	$ 9,148	$ 222,000	$ 222,000
	Totals	**$ 1,399,262**	**$ 1,563,570**	**$ 1,666,129**	**$ 1,692,627**	**$ 1,108,502**	**$ 1,905,098**	**$ 1,905,098**

	Department Head Request	Budget Approved
Operating % Increase Vs. Last Year	1.84%	1.84%
Capital % Increase Vs. Last Year	455.00%	2326.76%
Total % Increase Vs. Last Year	**12.55%**	**12.55%**

Water & Sewer Fund Expenditures
Capital Outlay Detail
Production

		Dept. Head Request 2014-2015	Capital Approved 2014-2015
Personnel (includes benefits):			
		$ -	$ -
Total		**$ -**	**$ -**
Other Capital Outlay:			
Repair 2 elevated tanks	**REBUDGET**	$ 20,000	$ 20,000
Variable frequency drive - Well #10	Transfer from Capital Impr	$ 33,000	$ 33,000
SCADA Control - Wells #8 & #10	Transfer from Capital Impr	$ 10,000	$ 10,000
Electrical controls/tanks & wells	Transfer from Capital Impr	$ 132,000	$ 132,000
Demo of steel tank - N. Mill Drive	Transfer from Capital Impr	$ 27,000	$ 27,000
Total		**$ 222,000**	**$ 222,000**
Total Capital		**$ 222,000**	**$ 222,000**

Five Year Capital Expenditure Plan:

2015-2016

2016-2017

2017-2018

2018-2019

2019-2020

Water & Sewer Fund
Line Item Summary
Distribution

	Three Year History			Current Budget		Proposed Budget	
	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	Current Budget 2013-2014	Expenditures Through 5/31/2014	Department Head Request 2014-2015	Budget Approved 2014-2015
Personal Services	$ 295,563	$ 338,361	$ 408,538	$ 389,722	$ 243,552	$ 388,723	$ 388,723
Employee Benefits	$ 100,614	$ 111,579	$ 135,829	$ 153,566	$ 99,338	$ 151,899	$ 151,899
Occupancy	$ 11,388	$ 8,393	$ 15,582	$ 14,500	$ 16,594	$ 21,000	$ 21,000
Office Services	$ 469	$ 669	$ 1,865	$ 2,100	$ 362	$ 2,100	$ 2,100
Travel & Mobile Equipment	$ 45,585	$ 51,342	$ 49,789	$ 62,000	$ 27,577	$ 62,000	$ 62,000
Materials & Supplies	$ 24,810	$ 281,788	$ 198,814	$ 252,120	$ 155,201	$ 252,120	$ 252,120
Special Expenses	$ 39,316	$ 43,139	$ 41,977	$ 36,500	$ 20,014	$ 38,100	$ 38,100
Capital Outlay	$ 37,492	$ 1,490	$ 12	$ 92,296	$ 34,497	$ 244,210	$ 244,210
TOTAL	**$ 555,237**	**$ 836,761**	**$ 852,406**	**$ 1,002,804**	**$ 597,135**	**$ 1,160,152**	**$ 1,160,152**
Total Operating Expenses	$ 517,745	$ 835,271	$ 852,394	$ 910,508	$ 562,638	$ 915,942	$ 915,942
Total Capital Expenses	$ 37,492	$ 1,490	$ 12	$ 92,296	$ 34,497	$ 244,210	$ 244,210
Totals	**$ 555,237**	**$ 836,761**	**$ 852,406**	**$ 1,002,804**	**$ 597,135**	**$ 1,160,152**	**$ 1,160,152**

Water & Sewer Fund
Payroll Detail
Distribution

Allocation		Position Title	Current Classification	Department Head Request	New Classification	Department Head Request 2014-2015	Salary Approved 2014-2015
15%	Wtr-Ds	Public Works Superintendent	$ 28.57	$ 28.57	$ 28.57	$ 8,914	$ 8,914
40%	Wtr-Ds	Foreman	$ 28.00	$ 28.00	$ 28.00	$ 23,296	$ 23,296
100%	Wtr-Ds	Skilled	$ 21.45	$ 21.45	$ 21.45	$ 44,616	$ 44,616
100%	Wtr-Ds	Skilled	$ 20.47	$ 20.47	$ 20.47	$ 42,578	$ 42,578
100%	Wtr-Ds	Skilled	$ 18.78	$ 18.78	$ 18.78	$ 39,062	$ 39,062
15%	Wtr-Ds	Skilled	$ 18.67	$ 19.17	$ 19.17	$ 5,981	$ 5,981
100%	Wtr-Ds	Skilled	$ 19.34	$ 19.34	$ 19.34	$ 40,227	$ 40,227
100%	Wtr-Ds	Skilled	$ 17.45	$ 17.45	$ 17.45	$ 36,296	$ 36,296
100%	Wtr-Ds	Skilled	$ 15.99	$ 15.99	$ 15.99	$ 33,259	$ 33,259
100%	Wtr-Ds	Skilled	$ 15.99	$ 15.99	$ 15.99	$ 33,259	$ 33,259
100%	Wtr-Ds	Laborer	$ 12.79	$ 12.79	$ 12.79	$ 26,603	$ 26,603
		Merit				$ 942	$ 942
		Stipend				$ 12,825	$ 12,825
		No Sick Leave Bonus				$ 465	$ 465
		SUBTOTAL				$ 348,323	$ 348,323
		Overtime				$ 20,000	$ 20,000
		TOTAL WATER DISTRIBUTION PAYROLL				**$ 368,323**	**$ 368,323**

Water & Sewer Fund
Distribution

Account Number	Account Title	Three Year History: Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	Current Budget: AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Proposed Budget: Department Head Request 2014-2015	Budget Approved 2014-2015
50-3150 - 51000	Regular Salaries	262,928	279,535	335,858	349,322	223,954	348,323	348,323
50-3150 - 51100	Overtime	25,942	16,172	19,509	20,000	14,576	20,000	20,000
50-3150 - 51190	Other Personal Services	34	-	-	-	-	-	-
50-3150 - 51440	Mo. One Call Fee's	1,937	1,889	1,788	3,000	1,143	3,000	3,000
50-3150 - 51450	Bank & DNR Fee's - 2001C	3,546	3,570	3,548	3,600	228	3,600	3,600
50-3150 - 51500	Engineering Fees	-	36,208	46,595	12,500	2,800	12,500	12,500
50-3150 - 51510	Exams & Physicals	1,176	987	1,240	1,300	851	1,300	1,300
50-3150 - 52000	Health Insurance	44,749	52,449	52,980	50,894	37,715	53,551	53,551
50-3150 - 52050	HRA - Health Reimbursement	-	971	3,754	10,080	3,478	9,380	9,380
50-3150 - 52100	Life Insurance	986	1,045	1,071	1,164	710	1,122	1,122
50-3150 - 52200	Retirement	32,782	34,333	44,384	60,200	38,378	57,091	57,091
50-3150 - 52210	401A Match	1,303	1,867	2,545	2,974	1,952	2,578	2,578
50-3150 - 52300	Social Security	20,794	20,914	25,395	28,254	17,105	28,177	28,177
50-3150 - 52512	Net Pension Obligations	-	-	5,700	-	-	-	-
50-3150 - 53100	Electricity	6,421	6,216	7,367	7,500	8,992	12,000	12,000
50-3150 - 53300	Bldg./Grounds Maintenance	1,355	285	1,502	1,500	1,268	1,500	1,500
50-3150 - 53340	Tank Maintenance	2,376	-	4,236	3,500	90	3,500	3,500
50-3150 - 53345	Booster Maintenance	1,236	1,892	2,477	2,000	6,244	4,000	4,000
50-3150 - 54200	Telephone	469	669	870	900	362	900	900
50-3150 - 54550	Maintenance Contracts	-		995	1,200	-	1,200	1,200
50-3150 - 55100	Gas, Oil & Antifreeze	20,631	18,687	21,361	24,000	16,134	24,000	24,000
50-3150 - 55350	Light Equipment Maint.	4,607	7,702	11,436	10,000	4,182	10,000	10,000
50-3150 - 55400	Heavy Equipment Maint.	15,567	24,755	16,812	25,000	6,282	25,000	25,000
50-3150 - 55500	Equipment Rental	4,780	198	180	3,000	979	3,000	3,000
50-3150 - 56250	Meter New & Replacement	99,941	95,662	125,738	125,000	106,814	125,000	125,000
50-3150 - 56400	Uniform Expense	1,304	2,468	2,601	2,620	1,270	2,620	2,620
50-3150 - 56410	Uniform Rental	1,848	174	-	-	-	-	-
50-3150 - 56450	Tools	7,813	5,172	5,684	8,000	2,428	8,000	8,000
50-3150 - 56460	Safety Supplies	2,906	2,231	5,122	5,000	2,978	5,000	5,000
50-3150 - 56650	Rock	685	1,673	2,548	2,500	221	2,500	2,500
50-3150 - 56692	Fire Hydrants	13,080	3,090	19,167	20,000	2,344	20,000	20,000
50-3150 - 56695	Water Mains	27,758	13,251	19,800	54,000	22,287	54,000	54,000
50-3150 - 56696	Water Service Maintenance	14,222	16,723	29,726	35,000	16,859	35,000	35,000
50-3150 - 56951	Inventory Contra Account	(144,747)	141,344	(11,572)	-	-	-	-
50-3150 - 57200	Insurance/Bonds	33,444	35,713	32,400	28,000	17,975	29,600	29,600
50-3150 - 57999	Other Misc. Special Expenses	5,872	7,426	9,577	8,500	2,039	8,500	8,500
50-3150 - 59600	Light Equipment	1,746	1,490	12	8,300	7,535	23,944	23,944
50-3150 - 59700	Heavy Equipment	-	-	-	29,500	26,962	140,266	140,266
50-3150 - 59999	Other Capital Outlay	35,746	-	-	54,496	-	80,000	80,000
	TOTALS:	**555,237**	**836,761**	**852,406**	**1,002,804**	**597,135**	**1,160,152**	**1,160,152**

Water & Sewer Fund
Distribution

Account Number	Account Title	Three Year History: Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	Current Budget: AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Proposed Budget: Department Head Request 2014-2015	Budget Approved 2014-2015
	Total Operating Expenses	$ 517,745	$ 835,271	$ 852,394	$ 910,508	$ 562,638	$ 915,942	$ 915,942
	Total Capital Expenses	$ 37,492	$ 1,490	$ 12	$ 92,296	$ 34,497	$ 244,210	$ 244,210
	Totals	**$ 555,237**	**$ 836,761**	**$ 852,406**	**$ 1,002,804**	**$ 597,135**	**$ 1,160,152**	**$ 1,160,152**

	Department Head Request	Budget Approved
Operating % Increase vs. Last Year	0.60%	0.60%
Capital % Increase vs. Last Year	164.59%	164.59%
Total % Increase vs. Last Year	**15.69%**	**15.69%**

Water & Sewer Fund Expenditures
Capital Outlay Detail
Distribution

			Dept. Head Request 2014-2015	Capital Approved 2014-2015
Personnel (includes benefits):				
New full-time employee split with street and storm water (1/3 each)		Not requesting this year	$ -	$ -
			$ -	$ -
Total			**$ -**	**$ -**
Light Equipment:				
1/2 Ton Pick-up truck with shell			$ 19,919	$ 19,919
4-post vehicle lift for Vehicle Maintenance		50.00%	$ 4,025	$ 4,025
Total			**$ 23,944**	**$ 23,944**
Heavy Equipment:				
E45 Trac-hoe and trailer			$ 61,607	$ 61,607
Freightliner dump truck w/snow removal equip	66.66%	Transfer from Capital Impr	$ 78,659	$ 78,659
Total			**$ 140,266**	**$ 140,266**
Other Capital Outlay				
Horine Road water line improvements		Transfer from Capital Impr	$ 55,000	$ 55,000
Replace 2" water mains		Transfer from Capital Impr	$ 25,000	$ 25,000
				$ -
Total			**$ 80,000**	**$ 80,000**
Total Capital Outlay			**$ 244,210**	**$ 244,210**

Five Year Capital Expenditure Plan:

2015-2016	
Single axle dump truck	$ 85,000
Twin Tanks - set money aside to replace steel tank	$ 40,000
Pick-up Truck	$ 21,000

Water & Sewer Fund Expenditures
Capital Outlay Detail
Distribution - (continued)

2016-2017		
Replace water main from Lee Avenue to Gannon Drive	$	100,000
Replace water main from Gannon Drive to Shapiro Drive	$	150,000
Pick-up Truck with compartment bed	$	35,000
Twin Tanks - set money aside to replace steel tank	$	40,000
2017-2018		
1 Ton pick-up truck	$	40,000
Backhoe	$	90,000
Twin Tanks - set money aside to replace steel tank	$	40,000
2018-2019		
Water main replacement (old cast iron lines)	$	75,000
Well 6 storage tank - replace top	$	40,000
Twin Tanks - replace steel tank	$	200,000
2019-2020		
Bobcat/Excavator (replace 2003 S250)	$	85,000
Paint Lowe's Elevated Tank	$	85,000

Water & Sewer Fund
Line Item Summary
Collection & Treatment

	Three Year History			Current Budget		Proposed Budget	
	Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Department Head Request 2014-2015	Budget Approved 2014-2015
Personal Services	$ 157,338	$ 137,633	$ 126,695	$ 148,226	$ 85,265	$ 174,293	$ 174,293
Employee Benefits	$ 41,524	$ 41,696	$ 44,348	$ 53,314	$ 35,336	$ 54,168	$ 54,168
Occupancy	$ 66,011	$ 41,983	$ 45,099	$ 75,650	$ 37,217	$ 78,500	$ 78,500
Office Services	$ 1,060	$ 619	$ 447	$ 1,000	$ 140	$ 1,000	$ 1,000
Travel & Mobile Equipment	$ 14,109	$ 27,686	$ 20,902	$ 31,000	$ 26,732	$ 31,500	$ 31,500
Materials & Supplies	$ 5,276	$ 5,428	$ 3,324	$ 8,675	$ 1,269	$ 8,675	$ 8,675
Special Expenses	$ 263,678	$ 285,593	$ 299,903	$ 345,150	$ 239,693	$ 438,150	$ 438,150
Capital Outlay	$ 428	$ 14,877	$ 9,987	$ 2,375	$ 2,269	$ 581,300	$ 581,300
TOTAL	**$ 549,424**	**$ 555,515**	**$ 550,705**	**$ 665,390**	**$ 427,921**	**$ 1,367,586**	**$ 1,367,586**
Total Operating Expenses	$ 548,996	$ 540,638	$ 540,718	$ 663,015	$ 425,652	$ 786,286	$ 786,286
Total Capital Expenses	$ 428	$ 14,877	$ 9,987	$ 2,375	$ 2,269	$ 581,300	$ 581,300
Totals	**$ 549,424**	**$ 555,515**	**$ 550,705**	**$ 665,390**	**$ 427,921**	**$ 1,367,586**	**$ 1,367,586**

Water & Sewer Fund
Payroll Detail
Collection & Treatment

Allocation	Position Title	Current Classification	Department Head Request	New Classification	Department Head Request 2014-2015	Salary Approved 2014-2015
10% Wtr-Co	Public Works Superintendent	$ 28.57	$ 28.57	$ 28.57	$ 5,943	$ 5,943
20% Wtr-Co	Foreman	$ 28.00	$ 28.00	$ 28.00	$ 11,648	$ 11,648
25% Wtr-Co	Utility Billing Clerk	$ 11.76	$ 12.76	$ 12.76	$ 6,635	$ 6,635
100% Wtr-Co	Skilled	$ 17.45	$ 17.45	$ 17.45	$ 36,296	$ 36,296
10% Wtr-Co	Skilled	$ 18.67	$ 19.17	$ 19.17	$ 3,987	$ 3,987
100% Wtr-Co	Skilled	$ 17.08	$ 17.08	$ 17.08	$ 35,526	$ 35,526
50% Wtr-Co	Laborer	$ 12.79	$ 12.79	$ 12.79	$ 13,302	$ 13,302
	Merit				$ 341	$ 341
	Stipend				$ 3,450	$ 3,450
	No Sick Leave Bonus				$ 165	$ 165
	SUBTOTAL				$ 117,293	$ 117,293
	Overtime				$ 4,000	$ 4,000
	TOTAL COLLECTION & TREATMENT PAYROLL				**$ 121,293**	**$ 121,293**

Water & Sewer Fund
Collection & Treatment

Account Number		Account Title	Three Year History: Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	Current Budget: AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Proposed Budget: Department Head Request 2014-2015	Budget Approved 2014-2015
50-3400 -	51000	Regular Salaries	$ 113,252	$ 114,015	$ 105,110	$ 117,826	$ 74,343	$ 117,293	$ 117,293
50-3400 -	51100	Overtime	$ 3,800	$ 2,719	$ 2,552	$ 6,000	$ 4,349	$ 4,000	$ 4,000
50-3400 -	51190	Other Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50-3400 -	51450	Bank & DNR Fee's - 2002B	$ 17,068	$ 16,320	$ 15,471	$ 18,000	$ 1,299	$ 17,000	$ 17,000
50-3400 -	51500	Engineering Fees	$ 22,926	$ 4,323	$ 3,212	$ 6,000	$ 4,982	$ 35,600	$ 35,600
50-3400 -	51510	Exams & Physicals	$ 292	$ 256	$ 350	$ 400	$ 292	$ 400	$ 400
50-3400 -	52000	Health Insurance	$ 18,208	$ 17,322	$ 19,687	$ 19,127	$ 14,345	$ 20,127	$ 20,127
50-3400 -	52050	HRA - Health Reimbursement	$ -	$ 249	$ 663	$ 3,010	$ 387	$ 3,010	$ 3,010
50-3400 -	52100	Life Insurance	$ 353	$ 338	$ 348	$ 393	$ 246	$ 380	$ 380
50-3400 -	52200	Retirement	$ 12,754	$ 13,824	$ 12,575	$ 19,858	$ 12,900	$ 18,801	$ 18,801
50-3400 -	52210	401A Match	$ 1,498	$ 1,537	$ 1,585	$ 1,606	$ 1,798	$ 2,571	$ 2,571
50-3400 -	52300	Social Security	$ 8,711	$ 8,426	$ 7,801	$ 9,320	$ 5,660	$ 9,279	$ 9,279
50-3400 -	52512	Net Pension Obligations	$ -	$ -	$ 1,689	$ -	$ -	$ -	$ -
50-3400 -	53000	Water	$ -	$ -	$ 3,096	$ 6,150	$ 5,793	$ 9,000	$ 9,000
50-3400 -	53100	Electricity	$ 26,696	$ 21,498	$ 23,375	$ 28,000	$ 15,765	$ 28,000	$ 28,000
50-3400 -	53200	Natural Gas	$ 1,317	$ 1,370	$ 1,441	$ 1,500	$ 782	$ 1,500	$ 1,500
50-3400 -	53320	Lift Station Maintenance	$ 18,545	$ 7,205	$ 11,925	$ 15,000	$ 9,083	$ 15,000	$ 15,000
50-3400 -	53335	Sewer Main Maintenance	$ 19,453	$ 11,910	$ 5,262	$ 25,000	$ 5,794	$ 25,000	$ 25,000
50-3400 -	54200	Telephone	$ 1,060	$ 619	$ 447	$ 1,000	$ 140	$ 1,000	$ 1,000
50-3400 -	55100	Gas, Oil & Antifreeze	$ 10,999	$ 12,378	$ 12,314	$ 12,500	$ 8,017	$ 13,000	$ 13,000
50-3400 -	55350	Light Equipment Maint.	$ 1,300	$ 2,922	$ 6,178	$ 3,500	$ 1,933	$ 3,500	$ 3,500
50-3400 -	55400	Heavy Equipment Maint.	$ 1,810	$ 12,386	$ 2,410	$ 15,000	$ 16,782	$ 15,000	$ 15,000
50-3400 -	56400	Uniform Expense	$ 529	$ 944	$ 864	$ 875	$ 578	$ 875	$ 875
50-3400 -	56410	Uniform - Rental	$ 651	$ 52	$ -	$ -	$ -	$ -	$ -
50-3400 -	56450	Tools	$ 763	$ 122	$ 520	$ 1,000	$ 189	$ 1,000	$ 1,000
50-3400 -	56460	Safety Supplies	$ 824	$ 549	$ 287	$ 1,000	$ 134	$ 1,000	$ 1,000
50-3400 -	56550	Chemicals	$ 2,427	$ 3,761	$ 1,372	$ 5,000	$ 44	$ 5,000	$ 5,000
50-3400 -	56600	Pipes & Appurtenances	$ 17	$ -	$ 281	$ 300	$ 324	$ 300	$ 300
50-3400 -	56650	Rock	$ 65	$ -	$ -	$ 500	$ -	$ 500	$ 500
50-3400 -	57010	Travel, Training & Lodging	$ 100	$ 50	$ 250	$ 1,000	$ -	$ 1,000	$ 1,000
50-3400 -	57100	Advertising	$ 57	$ 33	$ 76	$ 150	$ -	$ 150	$ 150
50-3400 -	57200	Insurance/Bonds	$ 14,393	$ 19,672	$ 11,901	$ 14,000	$ 5,757	$ 14,200	$ 14,200
50-3400 -	57300	Treatment Plant Operation	$ 226,591	$ 248,897	$ 258,953	$ 310,000	$ 219,650	$ 400,800	$ 400,800
50-3400 -	57301	Ashford Treatment Plant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50-3400 -	57302	Greenbrier Treatment Plant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50-3400 -	57304	Gain/Loss from Joint Venture	$ -	$ -	$ 11,968	$ -	$ -	$ -	$ -
50-3400 -	57308	Tanglewood Treatment Plant	$ 786	$ -	$ -	$ -	$ -	$ -	$ -
50-3400 -	57311	WCP Treatment Plant	$ 15,438	$ 12,770	$ 12,151	$ 15,000	$ 12,441	$ 15,000	$ 15,000
50-3400 -	57330	Grass & Weed Cutting	$ 4,236	$ 3,527	$ 3,555	$ 4,500	$ 1,520	$ 4,500	$ 4,500

Water & Sewer Fund
Collection & Treatment

Account Number	Account Title	Three Year History: Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	Current Budget: AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Proposed Budget: Department Head Request 2014-2015	Budget Approved 2014-2015
50-3400 - 57999	Other Misc. Special Exp.	$ 2,077	$ 644	$ 1,049	$ 500	$ 325	$ 2,500	$ 2,500
50-3400 - 59200	Building Improvements	$ -	$ -	$ -	$ 125	$ 124	$ -	$ -
50-3400 - 59410	Computer	$ 258	$ -	$ -	$ -	$ -	$ -	$ -
50-3400 - 59525	Sewer Line Extensions	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50-3400 - 59600	Light Equipment	$ 170	$ 1,771	$ 2,487	$ 2,250	$ 2,145	$ 6,300	$ 6,300
50-3400 - 59700	Heavy Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50-3400 - 59999	Other Capital Outlay	$ -	$ 13,106	$ 7,500	$ -	$ -	$ 575,000	$ 575,000
	TOTALS:	**$ 549,424**	**$ 555,515**	**$ 550,705**	**$ 665,390**	**$ 427,921**	**$ 1,367,586**	**$ 1,367,586**
	Total Operating Expenses	$ 548,996	$ 540,638	$ 540,718	$ 663,015	$ 425,652	$ 786,286	$ 786,286
	Total Capital Expenses	$ 428	$ 14,877	$ 9,987	$ 2,375	$ 2,269	$ 581,300	$ 581,300
	Totals	**$ 549,424**	**$ 555,515**	**$ 550,705**	**$ 665,390**	**$ 427,921**	**$ 1,367,586**	**$ 1,367,586**

	Department Head Request 2014-2015	Budget Approved 2014-2015
Operating % Increase vs. Last Year	18.59%	18.59%
Capital % Increase vs. Last Year	24375.79%	24375.79%
Total % Increase vs. Last Year	**105.53%**	**105.53%**

Water & Sewer Fund Expenditures
Capital Outlay Detail
Collection & Treatment

	Dept. Head Request 2014-2015	Capital Approved 2014-2015
Personnel (includes benefits):		
	$ -	
		$ -
Total	**$ -**	**$ -**
Building Improvements		
Total	**$ -**	**$ -**
Light Equipment		
DO & PH meter	$ 2,300	$ 2,300
Pontoon boat for lagoon bubbler maintenance	$ 4,000	$ 4,000
Total	**$ 6,300**	**$ 6,300**
Heavy Equipment		
Total	**$ -**	**$ -**
Other Capital Outlay		
England Drive sewer project (construction)	$ 575,000	$ 575,000
Total	**$ 575,000**	**$ 575,000**
Total Capital Outlay	**$ 581,300**	**$ 581,300**

Festus-Crystal City Treatment Plant (included in Treatment Plant Operation Expenses)

Water & Sewer Fund Expenditures
Capital Outlay Detail
Collection & Treatment

Five Year Capital Expenditure Plan:

2015-2016

Sewer Main replacement - N. 5th to Maiden Lane	$	100,000
Lift station replacement (set aside money)	$	20,000

2016-2017

Lift station replacement (set aside money)	$	20,000

2017-2018

Lift station replacement (set aside money)	$	20,000

2018-2019

Lift station replacement (set aside money)	$	20,000
MoDNR upgrades at West City Park lagoon	$	20,000

2019-2020

Lift station replacement (set aside money)	$	20,000

Water & Sewer Fund
Debt Service

Account Number	Account Title	Three Year History: Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	Current Budget: AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Proposed Budget: Department Head Request 2014-2015	Budget Approved 2014-2015
50-3800 - 57307	Gain/Loss on Disposal	$ 16,845	$ 17,673	$ 31,861	$ -	$ -	$ -	$ -
50-3800 - 59021	2003 Amort of Cost of Issuance	$ 2,922	$ 2,922	$ -	$ 2,922	$ -	$ -	$ -
50-3800 - 59113	2001C Amort of Premium	$ (3,676)	$ (3,676)	$ (3,676)	$ (3,676)	$ (2,451)	$ (3,676)	$ (3,676)
50-3800 - 59114	2001C Amort Cost of Issue.	$ 2,147	$ 2,147	$ -	$ 2,148	$ -	$ -	$ -
50-3800 - 59117	2002B Amort of Premium	$ (8,489)	$ (8,489)	$ (8,489)	$ (8,490)	$ (5,660)	$ (8,490)	$ (8,490)
50-3800 - 59118	2002B Amort of Cost of Issue.	$ 3,483	$ 3,483	$ -	$ 3,484	$ -	$ -	$ -
50-3800 - 59119	2003 Amort of Deferred Charges	$ 14,432	$ 14,432	$ 3,155	$ 14,432	$ 2,103	$ 3,155	$ 3,155
50-3800 - 59120	2003 Amort of Bond Premium	$ 5,020	$ 5,020	$ 5,020	$ 5,021	$ 3,347	$ 5,021	$ 5,021
50-3800 - 59121	2002 NID Amort of COI	$ 668	$ 668	$ 222	$ 669	$ 146	$ 222	$ 222
50-3800 - 59122	2005 COP Amort of UD	$ 669	$ 669	$ 669	$ 669	$ 446	$ 669	$ 669
50-3800 - 59123	2005 COP Amort of COI	$ 1,185	$ 1,185	$ -	$ 1,186	$ -	$ -	$ -
50-3800 - 59832	NID GO Bond Principal	$ 11,125	$ 11,125	$ 12,515	$ 12,516	$ 12,515	$ 13,906	$ 13,906
50-3800 - 59833	NID GO Bond Interest	$ 9,236	$ 8,699	$ 8,118	$ 7,564	$ 3,935	$ 6,906	$ 6,906
50-3800 - 59872	Sp. Assmt. Bond Pounds - Int	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50-3800 - 59873	Sp. Assmt. Bond Pounds - Pr	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50-3800 - 59882	2005 COP - Interest	$ 37,748	$ 36,025	$ 34,270	$ 33,100	$ 16,989	$ 31,185	$ 31,185
50-3800 - 59883	2005 COP - Principal	$ 40,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 750,000	$ 750,000
50-3800 - 59890	Revenue Bond Interest	$ 59,961	$ 50,208	$ 40,341	$ 32,941	$ 16,470	$ 22,619	$ 22,619
50-3800 - 59891	Revenue Bond Principal	$ 320,000	$ 325,000	$ 325,000	$ 340,000	$ -	$ 425,000	$ 425,000
50-3800 - 59975	Festus 2001C Principal	$ 35,000	$ 35,000	$ 40,000	$ 40,000	$ -	$ 10,000	$ 10,000
50-3800 - 59976	Festus 2001C Interest	$ 83,613	$ 82,092	$ 80,144	$ 78,532	$ 39,266	$ 76,382	$ 76,382
50-3800 - 59977	2002B SRF Principal	$ 185,000	$ 190,000	$ 195,000	$ 200,000	$ -	$ 205,000	$ 205,000
50-3800 - 59978	2002B SRF Interest	$ 147,409	$ 137,631	$ 127,469	$ 119,425	$ 59,713	$ 108,425	$ 108,425
	TOTAL DEBT:	**$ 964,298**	**$ 956,814**	**$ 936,619**	**$ 927,443**	**$ 191,819**	**$ 1,646,324**	**$ 1,646,324**
50-3800 - 60070	Transfers to Replacement	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTALS	**$ 964,298**	**$ 956,814**	**$ 936,619**	**$ 927,443**	**$ 191,819**	**$ 1,646,324**	**$ 1,646,324**

Forfeiture Fund Summary

		Department Head Request 2014-2015	Budget Approved 2014-2015
Actual Fund Balance at September 30, 2013		$ 20,694	$ 20,694
Budgeted Revenues/Transfers 2013-2014	**AMENDED**	$ 23	$ 23
Budgeted Expenditures/Transfers 2013-2014		$ 7,550	$ 7,550
Estimated Fund Balance September 30, 2014		**$ 13,167**	**$ 13,167**
Estimated Revenue 2014-2015		$ -	$ -
Transfers In:		$ -	$ -
Total Assets 2014-2015		**$ 13,167**	**$ 13,167**
Estimated Expenditures 2014-2015		$ 14,490	$ 14,490
Transfers Out:		$ -	$ -
Estimated Encumbrances as of September 30, 2015		$ -	$ -
Total Liabilities 2014-2015		$ 14,490	$ 14,490
Estimated Balance September 30, 2015		$ (1,323)	$ (1,323)
Total Liabilities & Fund Balance 2014-2015		**$ 13,167**	**$ 13,167**

NOTE: Actual fund balance will be positive since did not make a budget amendment for additional revenues in 2013-14.

Cash in Bank as of May 31, 2014

Forfeiture Fund Money Market Acct.	$ 21,371
Forfeiture Fund Investments Out	$ -
Total Forfeiture Fund "Cash-in-Bank"	**$ 21,371**

Forfeiture Fund Revenue

Account Number	Account Title	Three Year History: Actual Revenue 2010-2011	Actual Revenue 2011-2012	Actual Revenue 2012-2013	Current Budget: AMENDED Budget 2013-2014	Revenues Through 5/31/2014	Proposed Budget: Estimated Revenue 2014-2015	Budgeted Revenue 2014-2015
56-2100 - 43005	Contributed Revenue	$ -	$ 3,899	$ -	$ -	$ -	$ -	$ -
56-2100 - 47000	Interest	$ 3	$ 6	$ 24	$ 23	$ 9	$ -	$ -
56-2100 - 48000	Miscellaneous Income	$ -	$ 15,521	$ 4,644	$ -	$ 668	$ -	$ -
56-2100 - 48005	Proceeds from Sale	$ -	$ -	$ 1,575	$ -	$ -	$ -	$ -
	TOTALS:	**$ 3**	**$ 19,426**	**$ 6,243**	**$ 23**	**$ 677**	**$ -**	**$ -**

Forfeiture Fund Expenditures

Account Number	Account Title	Three Year History: Actual Expenditures 2010-2011	Actual Expenditures 2011-2012	Actual Expenditures 2012-2013	Current Budget: AMENDED Budget 2013-2014	Expenditures Through 5/31/2014	Proposed Budget: Department Head Request 2014-2015	Budget Approved 2014-2015
56-2100 - 57010	Training Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -
56-2100 - 57999	Other Misc. Special Expenses	$ -	$ -	$ 1,529	$ 7,550	$ -	$ 14,490	$ 14,490
56-2100 - 59001	Capital to Long-Term Debt Fund	$ -	$ 3,899	$ 2,200	$ -	$ -	$ -	$ -
56-2100 - 59200	Building Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -
56-2100 - 59600	Light Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
56-2100 - 59650	Automobiles	$ -	$ -	$ -	$ -	$ -	$ -	$ -
56-2100 - 59651	Automobiles - Interest	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Sub Total	**$ -**	**$ 3,899**	**$ 3,729**	**$ 7,550**	**$ -**	**$ 14,490**	**$ 14,490**
56-2100 - 60060	Transfers Out to General	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Totals	**$ -**	**$ 3,899**	**$ 3,729**	**$ 7,550**	**$ -**	**$ 14,490**	**$ 14,490**