***General Fund Expenditures***
***Line Item Summary***
***Street Department***

| | Three Year History | | | Current Budget | | Proposed Budget | |
|---|---|---|---|---|---|---|---|
| | **Actual Expenditures 2008-2009** | **Actual Expenditures 2009-2010** | **Actual Expenditures 2010-2011** | **AMENDED Budget 2011-2012** | **Expenditures Through 5/31/2012** | **Department Head Request 2012-2013** | **Budget Approved 2012-2013** |
| Personal Services | $ 288,607 | $ 337,064 | $ 317,271 | $ 240,823 | $ 158,429 | $ 226,914 | $ 226,914 |
| Employee Benefits | $ 90,307 | $ 104,664 | $ 101,243 | $ 82,161 | $ 55,885 | $ 85,922 | $ 85,922 |
| Occupancy | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Office Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Travel & Mobile Equipment | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Materials & Supplies | $ 2,470 | $ 2,486 | $ 2,400 | $ 2,096 | $ 1,625 | $ 1,738 | $ 1,738 |
| Special Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Capital Outlay | $ - | $ - | $ 126 | $ - | $ - | $ - | $ - |
| **TOTAL** | **$ 381,384** | **$ 444,214** | **$ 421,040** | **$ 325,080** | **$ 215,939** | **$ 314,574** | **$ 314,574** |
| Total Operating Expenses | $ 381,384 | $ 444,214 | $ 420,914 | $ 325,080 | $ 215,939 | $ 314,574 | $ 314,574 |
| Total Capital Expenses | $ - | $ - | $ 126 | $ - | $ - | $ - | $ - |
| Totals | **$ 381,384** | **$ 444,214** | **$ 421,040** | **$ 325,080** | **$ 215,939** | **$ 314,574** | **$ 314,574** |

***General Fund Expenditures***
***Payroll Detail***
***Street Department***

| Allocation | Position Title | | Current Classification | Department Head Request | New Classification | | Department Head Request 2012-2013 | Salary Approved 2012-2013 |
|---|---|---|---|---|---|---|---|---|
| 5% Street | City Administrator | | $ 37.50 | $ 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 | | $ 28.07 | $ 28.57 | $ 28.57 | | $ 29,713 | $ 29,713 |
| 100% Street | Foreman | | $ 24.77 | $ 25.27 | $ 25.27 | | $ 52,562 | $ 52,562 |
| 100% Street | Skilled Laborer | | $ 20.95 | $ 21.45 | $ 21.45 | | $ 44,616 | $ 44,616 |
| 25% Street | Skilled Laborer | | $ 16.92 | $ 17.42 | $ 17.42 | | $ 9,058 | $ 9,058 |
| 25% Street | Skilled Laborer | | $ 2.15 | $ 2.15 | $ 2.15 | | $ 1,118 | $ 1,118 |
| 100% Street | Skilled Laborer | | $ 15.49 | $ 15.99 | $ 15.99 | | $ 33,259 | $ 33,259 |
| 100% Street | Skilled Laborer | | $ 1.82 | $ 1.82 | $ 1.82 | | $ 3,786 | $ 3,786 |
| 100% Street | Skilled Laborer | | $ 16.92 | $ 17.42 | $ 17.42 | | $ 36,234 | $ 36,234 |
| 100% Street | Skilled Laborer | | $ 2.15 | $ 2.15 | $ 2.15 | | $ 4,472 | $ 4,472 |
| 100% Street | Skilled Laborer - VACANT | | $ | $ | $ | | $ - | $ - |
| 100% Street | Litter Control - VACANT | Avg 20 Hrs/Wk | $ - | $ - | $ - | | $ - | $ - |
| 10% Street | Clerk Typist | | $ 11.26 | $ 11.76 | $ 11.76 | | $ 2,446 | $ 2,446 |
| 5% Street | Clerk Typist | | $ 11.26 | $ 11.76 | $ 11.76 | | $ 1,223 | $ 1,223 |
| 100% Street | Summer help - 20 weeks | | | | $ - | not requesting this year | $ - | $ - |
| 100% Street | Summer help - 20 weeks | | | | $ - | not requesting this year | $ - | $ - |
| 100% Street | Summer help - 20 weeks | | | | $ - | not requesting this year | $ - | $ - |
| | Merit | | | | | | $ 525 | $ 525 |
| | Retirement Bonus | | | | | | $ - | $ - |
| | No Sick Leave Bonus | | | | | | $ 15 | $ 15 |
| | **SUBTOTAL** | | | | | | $ 223,189 | $ 223,189 |
| | Overtime | | | | | | $ - | $ - |
| | **TOTAL STREET - GENERAL FUND PAYROLL** | | | | | | **$ 223,189** | **$ 223,189** |

## *General Fund Expenditures*
## *Street Department*

| Account Number | Account Title | Three Year History: Actual Expenditures 2008-2009 | Actual Expenditures 2009-2010 | Actual Expenditures 2010-2011 | Current Budget: AMENDED Budget 2011-2012 | Expenditures Through 5/31/2012 | Proposed Budget: Department Head Request 2012-2013 | Budget Approved 2012-2013 |
|---|---|---|---|---|---|---|---|---|
| 013100 - 51000 | Regular Salaries | $ 286,989 | $ 333,523 | $ 314,531 | $ 237,298 | $ 156,977 | $ 223,189 | $ 223,189 |
| 013100 - 51100 | Overtime | $ (78) | $ 959 | $ 121 | $ - | $ 63 | $ - | $ - |
| 013100 - 51190 | Other Personal Services | $ 960 | $ 1,530 | $ 1,575 | $ 1,800 | $ 1,020 | $ 2,000 | $ 2,000 |
| 013100 - 51200 | Summer Help | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 013100 - 51510 | Exams & Physicals | $ 736 | $ 1,052 | $ 1,044 | $ 1,225 | $ 369 | $ 1,225 | $ 1,225 |
| 013100 - 51800 | Computer Services | $ - | $ - | $ - | $ 500 | $ - | $ 500 | $ 500 |
| 013100 - 52000 | Health Insurance | $ 40,099 | $ 45,156 | $ 40,869 | $ 34,254 | $ 22,812 | $ 33,717 | $ 33,717 |
| 013100 - 52050 | HRA - Health Reimbursement | $ - | $ - | $ - | $ - | $ 1,406 | $ 4,088 | $ 4,088 |
| 013100 - 52100 | Life Insurance | $ 788 | $ 929 | $ 876 | $ 838 | $ 448 | $ 818 | $ 818 |
| 013100 - 52200 | Retirement | $ 26,818 | $ 30,128 | $ 33,361 | $ 26,621 | $ 17,988 | $ 28,122 | $ 28,122 |
| 013100 - 52210 | 401A Match | $ 1,525 | $ 3,174 | $ 3,255 | $ 2,294 | $ 1,786 | $ 2,103 | $ 2,103 |
| 013100 - 52300 | Social Security | $ 20,109 | $ 24,987 | $ 22,838 | $ 18,154 | $ 11,445 | $ 17,074 | $ 17,074 |
| 013100 - 52400 | Unemployment Compensation | $ 968 | $ 290 | $ 44 | $ - | $ - | $ - | $ - |
| 013100 - 56400 | Uniform Expense | $ 2,470 | $ 1,252 | $ 1,054 | $ 1,658 | $ 1,525 | $ 1,438 | $ 1,438 |
| 013100 - 56410 | Uniforms - Rental | $ - | $ 994 | $ 1,060 | $ 138 | $ 100 | $ - | $ - |
| 013100 - 56460 | Safety Supplies | $ - | $ 240 | $ 286 | $ 300 | $ - | $ 300 | $ 300 |
| 013100 - 57995 | Employee Appreciation Exp | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 013100 - 59400 | Office Equipment | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 013100 - 59410 | Computer | $ - | $ - | $ 126 | $ - | $ - | $ - | $ - |
| | **TOTALS** | **$ 381,384** | **$ 444,214** | **$ 421,040** | **$ 325,080** | **$ 215,939** | **$ 314,574** | **$ 314,574** |
| | Total Operating Expenses | $ 381,384 | $ 444,214 | $ 420,914 | $ 325,080 | $ 215,939 | $ 314,574 | $ 314,574 |
| | Total Capital Expenses | $ - | $ - | $ 126 | $ - | $ - | $ - | $ - |
| | TOTALS | $ 381,384 | $ 444,214 | $ 421,040 | $ 325,080 | $ 215,939 | $ 314,574 | $ 314,574 |

***General Fund Expenditures***
***Capital Outlay Detail***
***Street***

| | | Dept. Head Request 2012-2013 | Capital Approved 2012-2013 |
|---|---|---|---|
| Personnel (includes benefits): | | | |
| | | | $ - |
| 3 summer help - 20 weeks includes Social Security | Not requesting this year | | $ - |
| | | | $ - |
| Total | | $ - | $ - |

**CAPITAL EXPENDITURES**

| | | |
|---|---|---|
| Total | $ - | $ - |
| TOTAL CAPITAL OUTLAY | $ - | $ - |

At a work session, July 18, 2007 the council stated that they wanted the top two employees moved from City Transportation Tax payroll to the Street Department-General Fund payroll during the 2007-2008 fiscal year, and that their intention is to have all the payroll moved back to the Street Department-General Fund by moving at least one employee each year. They feel that it was the intention of the voters to only have materials paid out of the City Transportation Tax Fund.

## *General Fund Expenditures*
## *Line Item Summary*
## *Non-Departmental*

| | Three Year History | | | Current Budget | | Proposed Budget | |
|---|---|---|---|---|---|---|---|
| | Actual Expenditures 2008-2009 | Actual Expenditures 2009-2010 | Actual Expenditures 2010-2011 | AMENDED Budget 2011-2012 | Expenditures Through 5/31/2012 | Department Head Request 2012-2013 | Budget Approved 2012-2013 |
| Personal Services | $ 981 | $ 981 | $ 981 | $ 1,000 | $ - | $ 1,000 | $ 1,000 |
| Employee Benefits | $ 20,068 | $ 23,564 | $ 38,433 | $ 41,400 | $ 25,795 | $ 39,900 | $ 39,900 |
| Occupancy | $ 123,171 | $ 127,157 | $ 136,159 | $ 147,000 | $ 98,208 | $ 150,000 | $ 150,000 |
| Office Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Travel & Mobile Equipment | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Materials & Supplies | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Special Expenses | $ 782,617 | $ 831,718 | $ 868,306 | $ 904,250 | $ 525,264 | $ 754,900 | $ 754,900 |
| Capital Outlay | $ 5,022 | $ 50,864 | $ 111,519 | $ 150,097 | $ 128,431 | $ 201,591 | $ 201,591 |
| Transfers Out | $ 95,448 | $ 102,384 | $ 75,511 | $ 1,500 | $ - | $ 22,774 | $ 22,774 |
| TOTAL | $ 1,027,307 | $ 1,136,668 | $ 1,230,909 | $ 1,245,247 | $ 777,698 | $ 1,170,165 | $ 1,170,165 |
| Total Operating Expenses | $ 927,435 | $ 1,007,710 | $ 1,066,296 | $ 1,095,150 | $ 649,267 | $ 968,574 | $ 968,574 |
| Total Capital Expenses | $ 74,872 | $ 103,958 | $ 164,613 | $ 150,097 | $ 128,431 | $ 201,591 | $ 201,591 |
| Total Reserve Expenses | $ 25,000 | $ 25,000 | $ - | $ - | $ - | $ - | $ - |
| Totals | $ 1,027,307 | $ 1,136,668 | $ 1,230,909 | $ 1,245,247 | $ 777,698 | $ 1,170,165 | $ 1,170,165 |

***General Fund Expenditures***
***Payroll Detail***
***Non-Departmental***

| Allocation | Position Title | Current Classification | Department Head Request | New Classification | | Department Head Request 2012-2013 | Salary Approved 2012-2013 |
|---|---|---|---|---|---|---|---|
| 100% Non-Dept | Building Maintenance | n/a | $ - | $ - | **Not requested this yr** | $ - | $ - |
| | Merit | | | | | $ - | $ - |
| | Safety Bonus | | | | | $ - | $ - |
| | No Sick Leave Bonus | | | | | $ - | $ - |
| | **SUBTOTAL** | | | | | $ - | $ - |
| | Overtime | | | | | $ - | $ - |
| | **TOTAL NON-DEPARTMENTAL FUND PAYROLL** | | | | | **$ -** | **$ -** |

## *General Fund Expenditures*
## *Non-Departmental*

| Account Number | Account Title | Actual Expenditures 2008-2009 | Actual Expenditures 2009-2010 | Actual Expenditures 2010-2011 | AMENDED Budget 2011-2012 | Expenditures Through 5/31/2012 | Department Head Request 2012-2013 | Budget Approved 2012-2013 |
|---|---|---|---|---|---|---|---|---|
| | | Three Year History | | | Current Budget | | Proposed Budget | |
| 013200 - 51000 | Regular Salaries | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 013200 - 51100 | Overtime | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 013200 - 51450 | Bank Fees (NID) | $ 981 | $ 981 | $ 981 | $ 1,000 | $ - | $ 1,000 | $ 1,000 |
| 013200 - 52000 | Health Ins-Retirees+Bldg Maint | $ 20,068 | $ 23,564 | $ 38,433 | $ 41,400 | $ 23,528 | $ 33,275 | $ 33,275 |
| 013200 - 52050 | HRA - Health Reimbursement | $ - | $ - | $ - | $ - | $ 2,267 | $ 6,625 | $ 6,625 |
| 013200 - 52100 | Life Insurance | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 013200 - 52200 | Lagers Retirement Dues | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 013200 - 52210 | 401A Match | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 013200 - 52300 | FICA Tax | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 013200 - 53100 | Electricity (Street Lights) | $ 123,171 | $ 127,157 | $ 136,159 | $ 147,000 | $ 98,188 | $ 150,000 | $ 150,000 |
| 013200 - 53200 | Natural Gas | $ - | $ - | $ - | $ - | $ 20 | $ - | $ - |
| 013200 - 56400 | Uniforms | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 013200 - 56550 | Chemicals (Vector Control) | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 013200 - 57200 | Insurance, Claims & Bonds | $ - | $ - | $ - | | $ - | $ - | |
| 013200 - 57307 | Gain/Loss on Disposal | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 013200- 57330 | Grass & Weed Cutting | $ 25 | $ - | $ - | $ - | $ - | $ - | $ - |
| 013200 - 57355 | Quad City Comm. Dev. Corp. | $ - | $ 1,400 | $ 1,500 | $ 1,500 | $ - | $ 1,500 | $ 1,500 |
| 013200 - 57600 | Trash Tag/Leaf Bag Expenses | $ 1,000 | $ 500 | $ 500 | $ 1,000 | $ - | $ 1,000 | $ 1,000 |
| 013200 - 57620 | Rental Building Expenses | $ - | $ - | $ - | $ 11,000 | $ 5,795 | $ 11,000 | $ 11,000 |
| 013200 - 57650 | Garbage Collection Exp. | $ 776,807 | $ 824,426 | $ 859,445 | $ 879,750 | $ 518,698 | $ 730,400 | $ 730,400 |
| 013200 - 57670 | Limb, Bulk, & Misc. Trash | $ 1,173 | $ 36 | $ 2,300 | $ 4,000 | $ - | $ 4,000 | $ 4,000 |
| 013200 - 57995 | Employee Appreciation Expense | $ 3,597 | $ 5,291 | $ 3,816 | $ 5,000 | $ 771 | $ 5,000 | $ 5,000 |
| 013200 - 57999 | Other Misc. Special Expense | $ 15 | $ 65 | $ 745 | $ 2,000 | $ - | $ 2,000 | $ 2,000 |
| 013200 - 59001 | Capital to Long-Term Debt Fund | $ 2,140 | $ 38,363 | $ 91,259 | $ - | $ - | $ - | $ - |
| 013200 - 59095 | Storm Sewer Projects | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 013200 - 59200 | Building Improvements | $ 2,882 | $ 2,372 | $ 1,425 | $ 44,954 | $ 45,036 | $ - | $ - |
| 013200 - 59210 | Office Furniture & Equipment | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 013200 - 59810 | Building Lease Interest | $ - | $ - | $ 5,809 | $ 53,936 | $ 45,795 | $ 36,591 | $ 36,591 |
| 013200 - 59811 | Building Lease Principal | $ - | $ - | $ - | $ 51,207 | $ 37,600 | $ 90,000 | $ 90,000 |
| 013200 - 59900 | Street Lights | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 013200 - 59999 | Other Capital Outlay | $ - | $ 10,129 | $ 13,026 | $ - | $ - | $ 75,000 | $ 75,000 |
| | **TOTAL EXPENDITURES** | **$ 931,859** | **$ 1,034,284** | **$ 1,155,398** | **$ 1,243,747** | **$ 777,698** | **$ 1,147,391** | **$ 1,147,391** |

## *General Fund Expenditures*
## *Non-Departmental*

| Account Number | | Account Title | Three Year History: Actual Expenditures 2008-2009 | Actual Expenditures 2009-2010 | Actual Expenditures 2010-2011 | Current Budget: AMENDED Budget 2011-2012 | Expenditures Through 5/31/2012 | Proposed Budget: Department Head Request 2012-2013 | Budget Approved 2012-2013 |
|---|---|---|---|---|---|---|---|---|---|
| 013200 - | 60010 | Transfer Out - Library (Capital) | $ 69,850 | $ 53,094 | $ 53,094 | $ - | $ - | $ - | $ - |
| 013200 - | 60010 | Transfer Out - Library (Operating) | $ - | $ 24,290 | $ 20,412 | $ - | $ - | $ 21,274 | $ 21,274 |
| 013200 - | 60010 | Transfer Out - Library (Reserve) | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 013200 - | 60040 | Transfer Out - Park | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 013200 - | 60020 | Transfer Out - FDEQ Reserve | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 013200 - | 60025 | Transfer Out - Police Reserve | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 013200 - | 60035 | Transfer Out - Dispatch Reserve | $ 25,000 | $ 25,000 | $ - | $ - | $ - | $ - | $ - |
| 013200 - | 60045 | Transfer Out - Non-Dept Reserve | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 013200 - | 60050 | Transfer Out - Vehicle Maint. | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 013200 - | 60055 | Transfer Out - PW's Res/Rehab | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 013200 - | 60065 | Transfer Out - EOC Reserve | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 013200 - | 60070 | Transfer Out - LLEBG (Operating) | $ 598 | $ - | $ 2,005 | $ 1,500 | $ - | $ 1,500 | $ 1,500 |
| 013200 - | 60080 | Transfer Out - Adm. Reserve | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 013200 - | 60085 | Transfer Out - Long Term Debt | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 013200 - | 60090 | Transfer Out - Court Reserve | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 013200 - | 60100 | Transfer Out - Bldg. Reserve | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | | **TOTAL TRANSFER OUT** | **$ 95,448** | **$ 102,384** | **$ 75,511** | **$ 1,500** | **$ -** | **$ 22,774** | **$ 22,774** |
| | | **TOTALS** | **$ 1,027,307** | **$ 1,136,668** | **$ 1,230,909** | **$ 1,245,247** | **$ 777,698** | **$ 1,170,165** | **$ 1,170,165** |
| | | Total Operating Expenses | $ 927,435 | $ 1,007,710 | $ 1,066,296 | $ 1,095,150 | $ 649,267 | $ 968,574 | $ 968,574 |
| | | Total Capital Expenses | $ 74,872 | # $ 103,958 | # $ 164,613 | $ 150,097 | $ 128,431 | $ 201,591 | $ 201,591 |
| | | Total Reserve Expenses | $ 25,000 | $ 25,000 | $ - | $ - | $ - | $ - | $ - |
| | | TOTALS | **$ 1,027,307** | **$ 1,136,668** | **$ 1,230,909** | **$ 1,245,247** | **$ 777,698** | **$ 1,170,165** | **$ 1,170,165** |

***General Fund Expenditures***
***Capital Outlay Detail***
***Non-Departmental***

| | | Dept. Head Request 2012-2013 | Capital Approved 2012-2013 |
|---|---|---|---|
| Personnel (includes benefits): | | | |
| Hire a Building Maintenance Employee (Non-departmental) | Not requesting this year | $ - | $ - |
| **CAPITAL EXPENDITURES** | | | |
| Building Improvements: | | | |
| | | $ - | $ - |
| | | $ - | $ - |
| Total | | **$ -** | **$ -** |
| Street Lights | | | |
| | | $ - | $ - |
| Total | | **$ -** | **$ -** |
| Other Capital Outlay | | | |
| Upgrade phone system for city | | $ 75,000 | $ 75,000 |
| | | | $ - |
| | | | $ - |
| Total | | **$ 75,000** | **$ 75,000** |
| TOTAL CAPITAL OUTLAY | | **$ 75,000** | **$ 75,000** |
| **DEBT AND LEASE PAYMENTS** | | | |
| **Library/Rental Building - Lease Purchase - Principal** | | **$ 90,000** | **$ 90,000** |
| **Library/Rental Building - Lease Purchase - Interest** | | **$ 36,591** | **$ 36,591** |
| TOTAL CAPITAL OUTLAY & DEBT AND LEASE PAYMENTS | | $ 201,591 | $ 201,591 |

***General Fund Expenditures***
***Capital Outlay Detail***
***Non-Departmental***

Five Year Capital Expenditure Plan

2013 - 2014

| | | |
|---|---|---|
| Resurface parking lot at City Hall (material only) | $ | 20,000 |

2014 - 2015

## *Health Fund Summary*

| | Department Head Request 2012-2013 | Budget Approved 2012-2013 |
|---|---|---|
| **Actual Fund Balance at September 30, 2011** | $ 292,831 | $ 292,831 |
| Budgeted Revenues/Transfers 2011-2012 | $ 141,045 | $ 141,045 |
| Budgeted Expenditures/Transfers 2011-2012 | $ 148,827 | $ 148,827 |
| Estimated Fund Balance September 30, 2012 | **$ 285,049** | **$ 285,049** |
| Estimated Revenue 2012-2013 | $ 142,500 | $ 142,500 |
| Transfers In: | $ - | $ - |
| **Total Assets 2012-2013** | **$ 427,549** | **$ 427,549** |
| Estimated Expenditures 2012-2013 | $ 117,866 | $ 117,866 |
| Transfers Out: | $ - | $ - |
| Estimated Encumbrances as of September 30, 2013 | $ - | $ - |
| **Total Liabilities 2012-2013** | $ 117,866 | $ 117,866 |
| Estimated Balance September 30, 2013 | $ 309,683 | $ 309,683 |
| **Total Liabilities & Fund Balance 2012-2013** | **$ 427,549** | **$ 427,549** |

**Cash in Bank as of May 31, 2012**

| | |
|---|---|
| Health Fund Operating Account | $ (163) |
| Health Fund Payroll Account. | $ - |
| Health Fund Money Market Acct. | $ 227,468 |
| Health Fund Health Reimbursement Account. | $ 51 |
| Health Fund Investments Out | $ 130,028 |
| Health Fund Investments Money Market Acct | 5117 |
| **Total Health Fund "Cash-n-Bank"** | **$ 362,501** |

## *Health Fund Revenues*

| Account Number | | Account Title | Three Year History | | | Current Budget | | Proposed Budget | |
|---|---|---|---|---|---|---|---|---|---|
| | | | Actual Revenue 2008-2009 | Actual Revenue 2009-2010 | Actual Revenue 2010-2011 | AMENDED Budget 2011-2012 | Revenues Through 5/31/2012 | Estimated Revenue 2012-2013 | Budgeted Revenue 2012-2013 |
| 023100 - | 41000 | Real Estate Taxes - Current | $ 87,561 | $ 91,041 | $ 92,158 | $ 90,400 | $ 89,248 | $ 91,900 | $ 91,900 |
| 023100 - | 41010 | Real Estate Taxes - Prior | $ 14,819 | $ 4,568 | $ 6,593 | $ 4,400 | $ 1,784 | $ 3,900 | $ 3,900 |
| 023100 - | 41100 | Personal Property - Current | $ 21,795 | $ 20,544 | $ 19,995 | $ 21,400 | $ 17,761 | $ 21,200 | $ 21,200 |
| 023100 - | 41110 | Personal Property - Prior | $ 4,884 | $ 4,001 | $ 3,253 | $ 2,300 | $ 4,981 | $ 2,100 | $ 2,100 |
| 023100 - | 41200 | Sur Tax | $ 5,867 | $ 5,911 | $ 6,115 | $ 6,050 | $ 6,747 | $ 6,400 | $ 6,400 |
| 023100 - | 41300 | Financial Institution Tax | $ 1,710 | $ 640 | $ 442 | $ 445 | $ 824 | $ 750 | $ 750 |
| 023100 - | 42300 | Railroad & Utility Tax | $ 3,865 | $ 2,428 | $ 2,505 | $ 2,700 | $ 2,735 | $ 3,900 | $ 3,900 |
| 023100 - | 43005 | Contributed Revenue | $ - | $ 690 | $ - | $ - | $ - | $ - | $ - |
| 023100 - | 45010 | Animal Pet Tag Licenses | $ - | $ 1,507 | $ 471 | $ 100 | $ 240 | $ 100 | $ 100 |
| 023100 - | 46100 | Tax Penalties | $ 1,371 | $ 1,543 | $ 2,037 | $ 1,200 | $ 878 | $ 1,400 | $ 1,400 |
| 023100 - | 46200 | Animal Impound (Pickup) Fees | $ 615 | $ 460 | $ 240 | $ 350 | $ 500 | $ 350 | $ 350 |
| 023100 - | 46201 | Animal Quarantine Fee | $ 113 | $ - | $ - | $ - | $ - | $ - | $ - |
| 023100 - | 46210 | Animal Adoption Fees | $ 855 | $ 1,613 | $ 1,340 | $ 1,000 | $ 540 | $ 1,000 | $ 1,000 |
| 023100 - | 47000 | Interest | $ 2,725 | $ 1,473 | $ 1,493 | $ 700 | $ 403 | $ 500 | $ 500 |
| 023100 - | 48000 | Miscellaneous Income | $ 91 | $ 26 | $ - | $ - | $ - | $ - | $ - |
| 023100 - | 48330 | Demo & Weed Cutting Fees | $ 4,119 | $ 9,864 | $ 12,398 | $ 10,000 | $ 3,886 | $ 9,000 | $ 9,000 |
| 023100 - | 48340 | Donations | $ 102 | $ - | $ - | $ - | $ 100 | $ - | $ - |
| | | **TOTAL REVENUE** | $ 150,492 | $ 146,309 | $ 149,040 | $ 141,045 | $ 130,627 | $ 142,500 | $ 142,500 |
| 023100 - | 49990 | Transfers In | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | | **TOTALS:** | **$ 150,492** | **$ 146,309** | **$ 149,040** | **$ 141,045** | **$ 130,627** | **$ 142,500** | **$ 142,500** |
| | | Total Operating Expenses | $ 104,863 | $ 98,234 | $ 103,239 | $ 115,030 | | $ 117,824 | $ 117,824 |
| | | Surplus or (Deficit) | $ 45,629 | $ 48,075 | $ 45,801 | $ 26,015 | | $ 24,676 | $ 24,676 |

## *Health Fund Expenditures*
## *Line Item Summary*

| | Three Year History | | | Current Budget | | Proposed Budget | |
|---|---|---|---|---|---|---|---|
| | Actual Expenditures 2008-2009 | Actual Expenditures 2009-2010 | Actual Expenditures 2010-2011 | AMENDED Budget 2011-2012 | Expenditures Through 5/31/2012 | Department Head Request 2012-2013 | AMENDED Approved 2012-2013 |
| Personal Services | $ 59,957 | $ 54,246 | $ 52,339 | $ 55,487 | $ 27,882 | $ 57,137 | $ 57,137 |
| Employee Benefits | $ 15,395 | $ 15,013 | $ 15,558 | $ 18,441 | $ 10,557 | $ 19,272 | $ 19,272 |
| Occupancy | $ 1,758 | $ 2,778 | $ 3,847 | $ 4,380 | $ 1,918 | $ 3,930 | $ 3,930 |
| Office Services | $ 1,060 | $ 1,105 | $ 1,211 | $ 1,500 | $ 685 | $ 1,300 | $ 1,300 |
| Travel & Mobile Equipment | $ 1,694 | $ 2,770 | $ 3,041 | $ 4,000 | $ 1,543 | $ 3,200 | $ 3,200 |
| Materials & Supplies | $ 8,945 | $ 9,299 | $ 11,687 | $ 13,522 | $ 1,397 | $ 15,085 | $ 15,085 |
| Special Expenses | $ 16,054 | $ 13,023 | $ 15,556 | $ 17,700 | $ 9,047 | $ 17,900 | $ 17,900 |
| Capital Outlay | $ 609 | $ 8,655 | $ 1,664 | $ 33,797 | $ 380 | $ 42 | $ 42 |
| **TOTAL** | **$ 105,472** | **$ 106,889** | **$ 104,903** | **$ 148,827** | **$ 53,409** | **$ 117,866** | **$ 117,866** |
| Total Operating Expenses | $ 104,863 | $ 98,234 | $ 103,239 | $ 115,030 | $ 53,029 | $ 117,824 | $ 117,824 |
| Total Capital Expenses | $ 609 | $ 8,655 | $ 1,664 | $ 33,797 | $ 380 | $ 42 | $ 42 |
| TOTALS: | **$ 105,472** | **$ 106,889** | **$ 104,903** | **$ 148,827** | **$ 53,409** | **$ 117,866** | **$ 117,866** |

Notes to Accounts Payable:

Auditing Fees is $300 of total invoice for the financial statements and MIRMA report billing only.
Telephone Expense is 10% of Bldg Commissioner's Cell Phone+ 100% of Animal Control's cell phone + Telephone Service @ Kennel
Uniform Expense Includes 100% Animal Control's and 10% of Bldg Commissioner's Uniform Expenses.

***Health Fund Expenditures***
***Payroll Detail***

| Allocation | Position Title | | Current Classification | Department Head Request | New Classification | Department Head Request 2012-2013 | Salary Approved 2012-2013 |
|---|---|---|---|---|---|---|---|
| 10% Health | Building Commissioner | | $ 28.07 | $ 28.57 | $ 28.57 | $ 5,943 | $ 5,943 |
| 5% Health | Clerk Typist | | $ 11.26 | $ 11.76 | $ 11.76 | $ 1,223 | $ 1,223 |
| 100% Health | Animal Control | | $ 15.49 | $ 15.99 | $ 15.99 | $ 33,259 | $ 33,259 |
| 100% Health | Animal Control | | $ - | $ - | $ - | $ - | $ - |
| 25% Health | Asst. Bldg./Code | | $ 15.49 | $ - | $ - | $ - | $ - |
| 25% Health | Asst. Bldg./Code | | $ - | $ - | $ - | $ - | $ - |
| 100% Health | Summer Help | Seasonal | | Not requested this year | n/a | $ - | $ - |
| | Merit | | | | | $ 122 | $ 122 |
| | Safety Bonus | | | | | $ - | $ - |
| | No Sick Leave Bonus | | | | | $ 15 | $ 15 |
| | **SUBTOTAL** | | | | | $ 40,562 | $ 40,562 |
| | Overtime (Includes Straight Time, Double Time, Call Out, etc.) | | | | | $ 10,920 | $ 10,920 |
| | **TOTAL HEALTH FUND PAYROLL** | | | | | **$ 51,482** | **$ 51,482** |

## *Health Fund Expenditures*

| | | Three Year History | | | Current Budget | | Proposed Budget | |
|---|---|---|---|---|---|---|---|---|
| Account Number | Account Title | Actual Expenditures 2008-2009 | Actual Expenditures 2009 - 2010 | Actual Expenditures 2010-2011 | AMENDED Budget 2011-2012 | Expenditures Through 5/31/2012 | Department Head Request 2012-2013 | Budget Approved 2012-2013 |
| 023100 - 51000 | Regular Salaries | $ 43,738 | $ 41,280 | $ 41,368 | $ 47,832 | $ 25,379 | $ 40,562 | $ 40,562 |
| 023100 - 51100 | Overtime | $ 12,227 | $ 8,750 | $ 7,011 | $ 2,000 | $ 2 | $ 10,920 | $ 10,920 |
| 023100 - 51510 | Exams & Physicals | $ 119 | $ 10 | $ 10 | $ 55 | $ - | $ 55 | $ 55 |
| 023100 - 51600 | Auditing | $ 200 | $ 200 | $ 200 | $ 300 | $ 54 | $ 300 | $ 300 |
| 023100 - 51850 | Veterinarian/Vaccine | $ 2,848 | $ 2,221 | $ 2,445 | $ 2,800 | $ 1,292 | $ 2,800 | $ 2,800 |
| 023100 - 51860 | Animal Crematory Services | $ 825 | $ 1,785 | $ 1,305 | $ 2,500 | $ 1,155 | $ 2,500 | $ 2,500 |
| 023100 - 52000 | Health Insurance | $ 5,771 | $ 6,488 | $ 6,802 | $ 8,565 | $ 5,411 | $ 7,656 | $ 7,656 |
| 023100 - 52050 | HRA - Health Reimbursement | $ - | $ - | $ - | $ - | $ 461 | $ 938 | $ 938 |
| 023100 - 52100 | Life Insurance | $ 114 | $ 120 | $ 124 | $ 183 | $ 99 | $ 155 | $ 155 |
| 023100 - 52200 | Retirement | $ 5,357 | $ 4,810 | $ 5,392 | $ 5,782 | $ 3,027 | $ 6,487 | $ 6,487 |
| 023100 - 52210 | 401A Match | $ 271 | $ 271 | $ 255 | $ 99 | $ 104 | $ 97 | $ 97 |
| 023100 - 52300 | Social Security | $ 3,882 | $ 3,324 | $ 2,985 | $ 3,812 | $ 1,455 | $ 3,939 | $ 3,939 |
| 023100 - 53100 | Water Service | $ 136 | $ 217 | $ 269 | $ 330 | $ 141 | $ 330 | $ 330 |
| 023100 - 53100 | Electricity | $ 1,199 | $ 1,580 | $ 1,939 | $ 2,200 | $ 1,099 | $ 2,200 | $ 2,200 |
| 023100 - 53300 | Bldg./Grounds Maintenance | $ 249 | $ 587 | $ 1,403 | $ 1,500 | $ 302 | $ 1,000 | $ 1,000 |
| 023100 - 53500 | Maintenance Supplies | $ 174 | $ 394 | $ 236 | $ 350 | $ 376 | $ 400 | $ 400 |
| 023100 - 54200 | Telephone | $ 805 | $ 671 | $ 753 | $ 900 | $ 539 | $ 900 | $ 900 |
| 023100 - 54300 | Office Supplies | $ 255 | $ 434 | $ 458 | $ 600 | $ 146 | $ 400 | $ 400 |
| 023100 - 55100 | Gas, Oil & Antifreeze | $ 1,376 | $ 2,183 | $ 2,624 | $ 3,000 | $ 1,173 | $ 2,700 | $ 2,700 |
| 023100 - 55300 | Vehicle Maintenance | $ 318 | $ 587 | $ 417 | $ 1,000 | $ 370 | $ 500 | $ 500 |
| 023100 - 56300 | Pound Supplies | $ 1,651 | $ 1,090 | $ 1,204 | $ 1,500 | $ 953 | $ 2,700 | $ 2,700 |
| 023100 - 56310 | Animal Control Supplies | $ 91 | $ 170 | $ - | $ 400 | $ 72 | $ 775 | $ 775 |
| 023100 - 56400 | Uniform Expense | $ 383 | $ 291 | $ 547 | $ 564 | $ 347 | $ 560 | $ 560 |
| 023100 - 56410 | Uniform - Rentals | $ - | $ 14 | $ - | $ 8 | $ 6 | $ - | $ - |
| 023100 - 56460 | Safety Supplies | $ - | $ 34 | $ - | $ 50 | $ 19 | $ 50 | $ 50 |
| 023100 - 56550 | Chemicals | $ 6,820 | $ 7,700 | $ 9,936 | $ 11,000 | $ - | $ 11,000 | $ 11,000 |
| 023100- 57000 | Dues, Licenses, Subscriptions | $ - | $ 30 | $ - | $ 200 | $ 100 | $ 200 | $ 200 |
| 023100- 57010 | Travel, Training,& Lodging | $ 225 | $ - | $ - | $ 100 | $ 125 | $ 600 | $ 600 |
| 023100 - 57200 | Insurance/Bonds | $ 7,645 | $ 3,985 | $ 3,895 | $ 3,900 | $ 2,495 | $ 4,500 | $ 4,500 |
| 023100 - 57307 | Gain/Loss on Disposal | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 023100 - 57330 | Grass & Weed Cutting | $ - | $ 797 | $ 75 | $ - | $ - | $ - | $ - |
| 023100 - 57360 | Co. Fees to Collect Taxes | $ 2,838 | $ 2,834 | $ 2,908 | $ 3,000 | $ 2,841 | $ 3,100 | $ 3,100 |
| 023100 - 57375 | Delinquent Weed Cutting | $ 5,214 | $ 5,377 | $ 8,053 | $ 10,000 | $ 3,130 | $ 9,000 | $ 9,000 |
| 023100 - 57999 | Other Misc. Special Expenses | $ 132 | $ - | $ 625 | $ 500 | $ 356 | $ 500 | $ 500 |
| 023100 - 59001 | Capital to Long-Term Debt Fund | $ - | $ 7,491 | $ 228 | $ - | $ - | $ - | $ - |
| 023100 - 59200 | Building Improvements | $ - | $ - | $ - | $ 3,600 | $ - | $ - | $ - |
| 023100 - 59210 | Office Furniture | $ - | $ 8 | $ - | $ - | $ - | $ - | $ - |

## *Health Fund Expenditures*

| | | Three Year History | | | Current Budget | | Proposed Budget | |
|---|---|---|---|---|---|---|---|---|
| Account Number | Account Title | Actual Expenditures 2008-2009 | Actual Expenditures 2009 -2010 | Actual Expenditures 2010-2011 | AMENDED Budget 2011-2012 | Expenditures Through 5/31/2012 | Department Head Request 2012-2013 | AMENDED Approved 2012-2013 |
| 023100 - 59400 | Office Equipment | $ - | $ 372 | $ - | $ - | $ - | $ - | $ - |
| 023100 - 59401 | IT Equipment Lease-Principal | $ - | $ - | $ - | $ 239 | $ 158 | $ 41 | $ 41 |
| 023100 - 59402 | IT Equipment Lease-Interest | $ - | $ 22 | $ 18 | $ 8 | $ 6 | $ 1 | $ 1 |
| 023100 - 59410 | Computer & Software | $ - | $ 88 | $ - | $ - | $ - | $ - | $ - |
| 023100 - 59600 | Light Equipment | $ 609 | $ 674 | $ 1,418 | $ 29,950 | $ 216 | $ - | $ - |
| | **TOTALS:** | **$ 105,472** | **$ 106,889** | **$ 104,903** | **$ 148,827** | **$ 53,409** | **$ 117,866** | **$ 117,866** |
| | Total Operating Expenses | $ 104,863 | $ 98,234 | $ 103,239 | $ 115,030 | $ 53,029 | $ 117,824 | $ 117,824 |
| | Total Capital Expenses | $ 609 | $ 8,655 | $ 1,664 | $ 33,797 | $ 380 | $ 42 | $ 42 |
| | **TOTALS:** | **$ 105,472** | **$ 106,889** | **$ 104,903** | **$ 148,827** | **$ 53,409** | **$ 117,866** | **$ 117,866** |

| | | |
|---|---|---|
| Operating % Increase to Last Year | 2.43% | 2.43% |
| Capital % Increase to Last Year | -99.88% | -99.88% |
| **Total % Increase to Last Year** | **-20.80%** | **-20.80%** |

## *Health Department Expenditures*
## *Capital Outlay Detail*

| | | Dept. Head Request 2012 -2013 | Capital Approved 2012 -2013 |
|---|---|---|---|
| **Personnel (includes benefits):** | | | |
| Part Time employee (April - October 28 hours per week) | Not requesting this year | $ - | $ - |
| | | $ - | $ - |
| TOTAL | | $ - | $ - |
| **CAPITAL EXPENDITURES** | | | |
| **Building Improvements:** | | | |
| | | $ - | $ - |
| | | $ - | $ - |
| TOTAL | | $ - | **$ -** |
| Office Furniture | | | |
| | | $ - | $ - |
| TOTAL | | $ - | **$ -** |
| Office Equipment | | | |
| | | $ - | $ - |
| TOTAL | | $ - | **$ -** |
| Computer and Software: | | | |
| | | $ - | $ - |
| TOTAL | | $ - | **$ -** |

## *Health Department Expenditures*
## *Capital Outlay Detail*

| | | Dept. Head Request 2012 -2013 | Capital Approved 2012 -2013 |
|---|---|---|---|
| **Light Equipment:** | | | |
| | | $ - | $ - |
| | | $ - | $ - |
| | | $ - | $ - |
| | | | |
| TOTAL | | $ - | **$ -** |
| TOTAL CAPITAL OUTLAY | | $ - | **$ -** |
| **DEBT AND LEASE PAYMENTS** | | | |
| IT Equipment Lease - Principal | FINAL YEAR | $ 41 | **$ 41** |
| IT Equipment Lease - Interest | FINAL YEAR | $ 1 | **$ 1** |
| TOTAL CAPITAL OUTLAY & DEBT AND LEASE PAYMENTS | | $ 42 | **$ 42** |

Five-Year Capital Outlay:

2013 - 2014

2014 - 2015

2015 - 2016

2016 - 2017

2017 - 2018

## *Library Fund Summary*

| | Department Head Request 2012-2013 | Budget Approved 2012-2013 |
|---|---|---|
| **Actual Fund Balance at September 30, 2011** | $ (138,988) | $ (138,988) |
| Budgeted Revenues/Transfers 2011-2012 | $ 249,880 | $ 249,880 |
| Budgeted Expenditures/Transfers 2011-2012 | $ 253,880 | $ 253,880 |
| Estimated Fund Balance September 30, 2012 | **$ (142,988)** | **$ (142,988)** |
| Estimated Revenue 2012-2013 | $ 249,430 | $ 249,430 |
| Transfers In: | $ 25,274 | $ 25,274 |
| **Total Assets 2012-2013** | **$ 131,716** | **$ 131,716** |
| Estimated Expenditures 2012-2013 | $ 345,104 | $ 274,704 |
| Transfers Out: | $ - | $ - |
| Estimated Encumbrances as of September 30, 2013 | $ - | $ - |
| **Total Liabilities 2012-2013** | $ 345,104 | $ 274,704 |
| Estimated Balance September 30, 2013 | $ (213,388) | $ (142,988) |
| **Total Liabilities & Fund Balance 2012-2013** | **$ 131,716** | **$ 131,716** |

**Cash in Bank as of May 31, 2012**

| | |
|---|---|
| Library Fund Petty Cash | $ 44 |
| Library Fund Operating Acct. | $ (283) |
| Library Fund Payroll Acct. | $ - |
| Library Fund Health Reimbursement Acct | $ 200 |
| Library Fund Money Market Acct. | $ 175,252 |
| Library Fund Investments Money Market Acct | $ 5,117 |
| Library Fund Investments Out | $ 60,000 |
| **Total Library Fund "Cash-n-Bank"** | **$ 240,330** |

## *Library Fund Revenues*

| | | Three Year History | | | Current Budget | | Proposed Budget | |
|---|---|---|---|---|---|---|---|---|
| Account Number | Account Title | Actual Revenue 2008-2009 | Actual Revenue 2009-2010 | Actual Revenue 2010-2011 | AMENDED Budget 2011-2012 | Revenues Through 5/31/2012 | Estimated Revenue 2012-2013 | Budgeted Revenue 2012-2013 |
| 035500 - 41000 | Real Estate Taxes - Current | $ 116,965 | $ 125,182 | $ 126,718 | $ 124,300 | $ 122,715 | $ 126,400 | $ 126,400 |
| 035500 - 41010 | Real Estate Taxes - Prior | $ 19,796 | $ 6,282 | $ 9,066 | $ 6,100 | $ 2,454 | $ 5,300 | $ 5,300 |
| 035500 - 41100 | Personal Property Taxes - Current | $ 29,114 | $ 28,248 | $ 27,494 | $ 29,400 | $ 27,870 | $ 29,200 | $ 29,200 |
| 035500 - 41110 | Personal Property Taxes - Prior | $ 6,524 | $ 5,502 | $ 4,472 | $ 3,100 | $ 3,400 | $ 2,800 | $ 2,800 |
| 035500 - 41200 | Sur Tax | $ 7,838 | $ 8,128 | $ 8,408 | $ 8,300 | $ 9,278 | $ 8,800 | $ 8,800 |
| 035500 - 41300 | Financial Institution Tax | $ 2,284 | $ 879 | $ 608 | $ 610 | $ 1,133 | $ 1,030 | $ 1,030 |
| 035500 - 42300 | Railroad & Utility Tax | $ 5,162 | $ 3,338 | $ 3,444 | $ 3,750 | $ 3,761 | $ 5,400 | $ 5,400 |
| 035500 - 43000 | Grants Received | $ 7,346 | $ - | $ - | $ 1,640 | $ 1,640 | $ 1,600 | $ 1,600 |
| 035500 - 43005 | Contributed Revenue | $ 21,653 | $ 5,378 | $ - | $ - | $ - | $ - | $ - |
| 035500 - 43220 | State Library Aid | $ 5,313 | $ 5,313 | $ 4,830 | $ 4,830 | $ 5,801 | $ 5,800 | $ 5,800 |
| 035500 - 43221 | State Library A & E Tax | $ 2,036 | $ 1,739 | $ - | $ - | $ - | $ - | $ - |
| 035500 - 46100 | Tax Penalties | $ 1,832 | $ 2,121 | $ 2,800 | $ 2,000 | $ 1,170 | $ 2,000 | $ 2,000 |
| 035500 - 46300 | Library Fines & Rentals | $ 29,430 | $ 32,293 | $ 33,604 | $ 30,000 | $ 22,154 | $ 31,000 | $ 31,000 |
| 035500 - 46415 | Bad Check Fee | $ 20 | $ - | $ - | $ - | $ - | $ - | $ - |
| 035500 - 47000 | Interest | $ 1,319 | $ 916 | $ 864 | $ 700 | $ 227 | $ 600 | $ 600 |
| 035500 - 48000 | Miscellaneous Income | $ 50 | $ 663 | $ - | $ - | $ - | $ - | $ - |
| 035500 - 48005 | Proceeds from Sale | $ 272,612 | $ - | $ - | $ - | $ - | $ - | $ - |
| 035500 - 48090 | Lease Purchase Proceeds | $ 20,491 | $ - | $ - | $ - | $ - | $ - | $ - |
| 035500 - 48115 | Building Lease Payments | $ 74,000 | $ 74,000 | $ 47,100 | $ - | $ - | $ - | $ - |
| 035500 - 48210 | Passport Fees | $ 32,900 | $ 33,925 | $ 27,825 | $ 27,500 | $ 17,500 | $ 26,500 | $ 26,500 |
| 035500 - 48340 | Donations | $ 74,705 | $ 16,430 | $ 1,920 | $ 3,000 | $ 1,656 | $ 3,000 | $ 3,000 |
| | **TOTAL REVENUE** | $ 731,390 | $ 350,337 | $ 299,153 | $ 245,230 | $ 220,759 | $ 249,430 | **$ 249,430** |
| 035500 - 49990 | Transfers In - Capital | $ 53,100 | $ 72,971 | $ 57,855 | **$ 4,650** | $ 3,877 | $ 4,000 | $ 4,000 |
| 035500 - 49990 | Transfers In - Operating | $ 16,750 | $ 4,413 | $ 20,412 | **$ -** | $ - | $ 21,274 | $ 21,274 |
| | **TOTALS:** | **$ 801,240** | **$ 427,721** | **$ 377,420** | **$ 249,880** | **$ 224,636** | **$ 274,704** | **$ 274,704** |
| | Total Operating Revenue | $ 277,333 | $ 258,942 | $ 270,545 | $ 240,590 | $ 217,463 | $ 266,104 | $ 266,104 |
| | Total Special Revenue | $ 523,907 | $ 168,779 | $ 106,875 | $ 9,290 | $ 7,173 | $ 8,600 | $ 8,600 |
| | TOTALS: | **$ 801,240** | **$ 427,721** | **$ 377,420** | **$ 249,880** | **$ 224,636** | **$ 274,704** | **$ 274,704** |
| | Total Operating Expenses | $ 212,888 | $ 225,228 | $ 245,822 | $ 245,110 | | $ 263,898 | $ 263,898 |
| | Operating Surplus or Deficit | $ 64,445 | $ 33,714 | $ 24,723 | $ (4,520) | | $ 2,206 | $ 2,206 |

Transfer - General Fund - Operating $ 21,274

Transfer - Capital Reserve Fund - Computers $ 4,000 Final amount

## *Library Fund Summary*
## *Line Item Summary*

| | Three Year History | | | Current Budget | | Proposed Budget | |
|---|---|---|---|---|---|---|---|
| | Actual Expenditures 2008-2009 | Actual Expenditures 2009-2010 | Actual Expenditures 2010-2011 | AMENDED Budget 2011-2012 | Expenditures Through 5/31/2012 | Department Head Request 2012-2013 | AMENDED Approved 2012-2013 |
| Personal Services | $ 128,962 | $ 136,090 | $ 143,311 | $ 141,620 | $ 89,052 | $ 148,481 | $ 148,481 |
| Employee Benefits | $ 22,703 | $ 24,391 | $ 24,800 | $ 25,547 | $ 16,051 | $ 34,767 | $ 34,767 |
| Occupancy | $ 19,781 | $ 19,315 | $ 25,577 | $ 26,400 | $ 14,086 | $ 25,550 | $ 25,550 |
| Office Services | $ 11,162 | $ 11,352 | $ 11,027 | $ 12,500 | $ 8,250 | $ 12,450 | $ 12,450 |
| Travel & Mobile Equipment | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Materials & Supplies | $ 14,232 | $ 17,290 | $ 19,315 | $ 22,443 | $ 12,905 | $ 25,500 | $ 25,500 |
| Special Expenses | $ 16,048 | $ 16,790 | $ 21,792 | $ 16,600 | $ 11,645 | $ 17,150 | $ 17,150 |
| Capital Outlay | $ 667,743 | $ 162,806 | $ 131,585 | $ 8,770 | $ 46,576 | $ 81,206 | $ 10,806 |
| **TOTAL** | **$ 880,631** | **$ 388,034** | **$ 377,407** | **$ 253,880** | **$ 198,565** | **$ 345,104** | **$ 274,704** |
| Total Operating Expenses | $ 212,888 | $ 225,228 | $ 245,822 | $ 245,110 | $ 151,989 | $ 263,898 | $ 263,898 |
| Total Capital Expenses | $ 667,743 | $ 162,806 | $ 131,585 | $ 8,770 | $ 5,516 | $ 81,206 | $ 10,806 |
| TOTALS: | **$ 880,631** | **$ 388,034** | **$ 377,407** | **$ 253,880** | **$ 157,505** | **$ 345,104** | **$ 274,704** |

Notes to Accounts Payable:

Auditing Fees is $300 of total invoice for the financial statements and MIRMA report billing only.

***Library Fund Expenditures***
***Payroll Detail***

| Allocation | Position Title | Hours Per Week Average | Current Classification | Department Head Request | New Classification | Department Head Request 2012-2013 | Salary Approved 2012-2013 |
|---|---|---|---|---|---|---|---|
| 100% Library | Head Librarian-retiring (4 months) | 40 | $ 23.72 | $ 24.22 | $ 24.22 | $ 14,532 | $ 14,532 |
| 100% Library | Head Librarian-new (11 months) | 40 | $ 23.72 | $ 20.20 | $ 20.20 | $ 38,784 | $ 38,784 |
| 100% Library | Library Clerk | 32 | $ 11.48 | $ 11.98 | $ 11.98 | $ 19,935 | $ 19,935 |
| 100% Library | Library Clerk | 15 | $ 11.82 | $ 12.32 | $ 12.32 | $ 9,610 | $ 9,610 |
| 100% Library | Library Clerk | 15 | $ 10.20 | $ 10.70 | $ 10.70 | $ 8,346 | $ 8,346 |
| 100% Library | Library Clerk | 20 | $ 9.61 | $ 9.56 | $ 9.56 | $ 9,942 | $ 9,942 |
| 100% Library | Library Clerk | 27 | $ 9.90 | $ 10.40 | $ 10.40 | $ 14,602 | $ 14,602 |
| 100% Library | Library Clerk | 27 | $ 9.06 | $ 9.56 | $ 9.56 | $ 13,422 | $ 13,422 |
| 100% Library | Library Clerk | 15 | $ 8.00 | $ 8.50 | $ 8.50 | $ 6,630 | $ 6,630 |
| | Various employees additional hours per week | | | | 1 hr/wk | $ 500 | $ 500 |
| | Retirement Bonus | | | | | $ 542 | $ 542 |
| | Merit | | | | | $ 636 | $ 636 |
| | Safety Bonus | | | | | $ - | $ - |
| | No Sick Leave Bonus | | | | | $ - | $ - |
| | TOTAL LIBRARY PAYROLL | | | | | $ 137,481 | **$ 137,481** |

## *Library Fund Expenditures*

| | | | Three Year History | | | Current Budget | | Proposed Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Account Number | | Account Title | Actual Expenditures 2008-2009 | Actual Expenditures 2009-2010 | Actual Expenditures 2010-2011 | AMENDED Budget 2011-2012 | Expenditures Through 5/31/2012 | Department Head Request 2012-2013 | Budgeted Approved 2012-2013 |
| 035500 - | 51000 | Regular Salaries | $ 119,262 | $ 125,490 | $ 132,511 | $ 130,620 | $ 82,198 | $ 137,481 | $ 137,481 |
| 035500 - | 51190 | Other Personal Services | $ 9,500 | $ 10,400 | $ 10,600 | $ 10,700 | $ 6,800 | $ 10,700 | $ 10,700 |
| 035500 - | 51600 | Auditing Fees | $ 200 | $ 200 | $ 200 | $ 300 | $ 54 | $ 300 | $ 300 |
| 035500 - | 51800 | Computer Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 035500 - | 52000 | Health Insurance | $ 5,450 | $ 5,643 | $ 5,968 | $ 5,902 | $ 3,770 | $ 11,068 | $ 11,068 |
| | 52050 | HRA Health Reimbursement | $ - | $ - | $ - | $ - | $ - | $ 1,438 | $ 1,438 |
| 035500 - | 52100 | Life Insurance | $ 124 | $ 120 | $ 111 | $ 204 | $ 91 | $ 288 | $ 288 |
| 035500 - | 52200 | Retirement | $ 6,552 | $ 6,610 | $ 6,928 | $ 7,967 | $ 4,839 | $ 9,257 | $ 9,257 |
| 035500 - | 52210 | 401A Match | $ 1,992 | $ 2,048 | $ 1,735 | $ 1,481 | $ 1,122 | $ 2,198 | $ 2,198 |
| 035500 - | 52300 | Social Security | $ 8,585 | $ 9,970 | $ 10,058 | $ 9,993 | $ 6,229 | $ 10,518 | $ 10,518 |
| 035500 - | 53000 | Water Service | $ 491 | $ 877 | $ 883 | $ 900 | $ 690 | $ 1,000 | $ 1,000 |
| 035500 - | 53100 | Electricity | $ 11,364 | $ 13,172 | $ 14,955 | $ 17,500 | $ 8,274 | $ 17,500 | $ 17,500 |
| 035500 - | 53200 | Gas or Heat | $ 5,479 | $ 3,747 | $ 3,153 | $ 3,500 | $ 2,136 | $ 3,050 | $ 3,050 |
| 035500 - | 53300 | Bldg./Grounds Maintenance | $ 2,186 | $ 735 | $ 5,727 | $ 3,500 | $ 2,358 | $ 3,000 | $ 3,000 |
| 035500 - | 53500 | Maintenance Supplies | $ 261 | $ 784 | $ 859 | $ 1,000 | $ 628 | $ 1,000 | $ 1,000 |
| 035500 - | 54000 | Postage | $ 398 | $ 260 | $ 206 | $ 250 | $ 141 | $ 200 | $ 200 |
| 035500 - | 54200 | Telephone | $ 1,897 | $ 1,501 | $ 1,039 | $ 1,050 | $ 687 | $ 1,050 | $ 1,050 |
| 035500 - | 54300 | Office Supplies | $ 1,715 | $ 2,233 | $ 2,347 | $ 2,000 | $ 1,331 | $ 2,000 | $ 2,000 |
| 035500 - | 54400 | Printing | $ 188 | $ 90 | $ 135 | $ 200 | $ 175 | $ 200 | $ 200 |
| 035500 - | 54500 | Office Equipment Maint. | $ 1,850 | $ 677 | $ 1,190 | $ 1,500 | $ 831 | $ 1,300 | $ 1,300 |
| 035500 - | 54550 | Maintenance Contracts | $ 5,114 | $ 6,591 | $ 6,110 | $ 7,500 | $ 5,085 | $ 7,700 | $ 7,700 |
| 035500 - | 56200 | Books | $ 10,271 | $ 11,401 | $ 11,166 | $ **14,143** | $ 6,702 | $ 18,000 | $ 18,000 |
| 035500 - | 56210 | Periodicals | $ 1,253 | $ 580 | $ 888 | $ 800 | $ 1,160 | $ 1,000 | $ 1,000 |
| 035500 - | 56220 | Audio/Visual Materials | $ 2,163 | $ 3,552 | $ 3,492 | $ 4,000 | $ 1,819 | $ 3,000 | $ 3,000 |
| 035500 - | 56240 | Electronic Material/Software | $ - | $ 175 | $ 2,113 | $ 1,800 | $ 1,907 | $ 1,800 | $ 1,800 |
| 035500 - | 56725 | Passport Expense | $ 545 | $ 1,582 | $ 1,656 | $ 1,700 | $ 1,317 | $ 1,700 | $ 1,700 |
| 035500 - | 57000 | Dues Subscriptions | $ 140 | $ 120 | $ 120 | $ 200 | $ - | $ 200 | $ 200 |
| 035500 - | 57010 | Training, Travel & Lodging | $ - | $ - | $ 40 | $ 100 | $ - | $ 100 | $ 100 |
| 035500 - | 57100 | Advertising | $ 213 | $ 144 | $ 204 | $ - | $ 54 | $ 150 | $ 150 |
| 035500 - | 57200 | Insurance & Bonds | $ 10,696 | $ 10,834 | $ 10,767 | $ 11,400 | $ 7,325 | $ 11,700 | $ 11,700 |
| 035500 - | 57307 | Gain/Loss on Disposal | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 035500 - | 57360 | Co. Fees to Collect Taxes | $ 3,786 | $ 3,829 | $ 3,903 | $ 3,900 | $ 3,651 | $ 4,000 | $ 4,000 |
| 035500 - | 57620 | Rental Building Expenses | $ - | $ 1,044 | $ 5,474 | $ - | $ - | $ - | $ - |
| 035500 - | 57999 | Other Misc. Special Expenses | $ 1,213 | $ 819 | $ 1,284 | $ 1,000 | $ 615 | $ 1,000 | $ 1,000 |
| 035500 - | 59001 | Capital to Long-Term Debt Fund | $ 548,732 | $ 81,791 | $ 55,096 | $ - | $ - | $ - | $ - |
| 035500 - | 59200 | Building Improvements | $ - | $ - | $ - | $ - | $ - | $ 17,500 | $ - |
| 035500 - | 59210 | Office Furniture | $ - | $ 920 | $ - | $ - | $ - | $ 1,200 | $ - |
| 035500 - | 59401 | IT Equipment Lease-Principal | $ - | $ - | $ - | $ 1,192 | $ 788 | $ 204 | $ 204 |
| 035500 - | 59402 | IT Equipment Lease-Interest | $ - | $ 111 | $ 88 | $ 38 | $ 31 | $ 2 | $ 2 |
| 035500 - | 59630 | Office Equipment | $ 375 | $ 2,359 | $ 3,532 | $ 2,900 | $ 1,818 | $ 25,000 | $ 6,000 |

## *Library Fund Expenditures*

| Account Number | | Account Title | Three Year History: Actual Expenditures 2008-2009 | Actual Expenditures 2009-2010 | Actual Expenditures 2010-2011 | Current Budget: AMENDED Budget 2011-2012 | Expenditures Through 5/31/2012 | Proposed Budget: Department Head Request 2012-2013 | AMENDED Approved 2012-2013 |
|---|---|---|---|---|---|---|---|---|---|
| 035500 - | 59800 | Library Grant Expenses | $ - | $ 455 | $ - | $ 1,640 | $ 1,640 | $ 1,600 | $ 1,600 |
| 035500- | 59805 | Donation Expense | $ 42,521 | $ 3,484 | $ 1,732 | $ 3,000 | $ 1,239 | $ 3,000 | $ 3,000 |
| 035500 - | 59810 | Building Lease Interest | $ 76,115 | $ 73,686 | $ 71,137 | $ - | $ - | $ - | $ - |
| 035500 - | 59811 | Building Lease Principal | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 035500 - | 59999 | Other Capital Outlay | $ - | $ - | $ - | $ - | $ - | $ 32,700 | $ - |
| | | **TOTALS:** | **$ 880,631** | **$ 388,034** | **$ 377,407** | **$ 253,880** | **$ 157,505** | **$ 345,104** | **$ 274,704** |
| | | Total Operating Expenses | $ 212,888 | $ 225,228 | $ 245,822 | $ 245,110 | $ 151,989 | $ 263,898 | $ 263,898 |
| | | Total Capital Expenses | $ 667,743 | $ 162,806 | $ 131,585 | $ 8,770 | $ 5,516 | $ 81,206 | $ 10,806 |
| | | TOTALS: | **$ 880,631** | **$ 388,034** | **$ 377,407** | **$ 253,880** | **$ 157,505** | **$ 345,104** | **$ 274,704** |
| | | | | | | Operating % Increase to Last Year | | 7.67% | 7.67% |
| | | | | | | Capital % Increase to Last Year | | 825.95% | 23.22% |
| | | | | | | **Total % Increase to Last Year** | | **35.93%** | **8.20%** |

## *Library Fund Expenditures*
## *Capital Outlay Detail*

| | | Dept. Head Request 2012 - 2013 | Capital Approved 2012 - 2013 |
|---|---|---|---|
| **Personnel (includes benefits):** | | | |
| | | $ - | $ - |
| TOTAL PERSONNEL REQUESTS | | $ - | $ - |
| **CAPITAL EXPENDITURES** | | | |
| **Building Improvements:** | | | |
| Add coating to flat roof of Library | | $ 15,000 | $ - |
| Electrical reqiring - lights | | $ 2,500 | $ - |
| TOTAL | | $ 17,500 | $ - |
| **Office Furniture** | | | |
| Chairs of adult computer stations | | $ 1,200 | $ - |
| **Office Equipment:** | | | |
| 16 public internet computers | Approved 8 computers | $ 10,000 | $ 5,200 |
| Copy Machine | | $ 7,000 | $ - |
| Firewall for computers | | $ 800 | $ 800 |
| 12 computers for offices | | $ 7,200 | $ - |
| TOTAL | | $ 25,000 | $ 6,000 |
| **Grant Expense - TOTAL** | (Same as revenues) | $ 1,600 | $ 1,600 |
| **Donation Expense-TOTAL** | (Same as revenues) | $ 3,000 | $ 3,000 |
| **Other Capital Outlay** | | | |
| 2 security cameras | | $ 700 | $ - |
| parking lot resurfaced | | $ 30,000 | $ - |
| tree removal from back of building | | $ 2,000 | $ - |
| TOTAL | | $ 32,700 | $ - |
| TOTAL CAPITAL OUTLAY | | $ 81,000 | $ 10,600 |

## *Library Fund Expenditures*
## *Capital Outlay Detail*

| | | Dept. Head Request 2012 - 2013 | Capital Approved 2012 - 2013 |
|---|---|---|---|
| **DEBT AND LEASE PAYMENTS** | | | |
| IT Equipment Lease - Principal | FINAL YEAR | $ 204 | **$ 204** |
| IT Equipment Lease - Interest | FINAL YEAR | $ 2 | **$ 2** |
| Building Lease - Interest | Now paid out of General Fund | $ - | **$ -** |
| Building Lease - Principal | Now paid out of General Fund | $ - | **$ -** |
| TOTAL CAPITAL OUTLAY & DEBT AND LEASE PAYMENTS | | $ 81,206 | **$ 10,806** |

Five Year Capital Expenditure Plan:

2013 - 2014

| | |
|---|---|
| Add coating to flat roof of Library | $ 15,000 |
| Electrical reqiring - lights | $ 2,500 |
| Computer/Equipment Replacements | $ 5,000 |
| 12 computers for offices | $ 7,200 |
| Copy Machine | $ 7,000 |
| Resurface parking lot | $ 30,000 |
| 2 security cameras | $ 700 |
| tree removal from back of building | $ 2,000 |

2014 - 2015

| | |
|---|---|
| Computer/Equipment Replacements | $ 5,000 |

2015 - 2016

| | |
|---|---|
| Computer/Equipment Replacements | $ 5,000 |

2016 - 2017

| | |
|---|---|
| Computer/Equipment Replacements | $ 5,000 |

2017 - 2018

| | |
|---|---|
| Computer/Equipment Replacements | $ 5,000 |

## *Park Fund Summary*

| | | Department Head Request 2012-2013 | Budget Approved 2012-2013 |
|---|---|---|---|
| **Actual Fund Balance at September 30, 2011** | | $ 354,282 | $ 354,282 |
| Budgeted Revenues/Transfers 2011-2012 | **Amended** | $ 696,096 | $ 696,096 |
| Budgeted Expenditures/Transfers 2011-2012 | **Amended** | $ 793,755 | $ 793,755 |
| Estimated Fund Balance September 30, 2012 | | **$ 256,623** | **$ 256,623** |
| Estimated Revenue 2012-2013 | | $ 230,730 | $ 230,730 |
| Transfers In: | | $ 406,000 | $ 406,000 |
| **Total Assets 2012-2013** | | **$ 893,353** | **$ 893,353** |
| Estimated Expenditures 2012-2013 | | $ 956,728 | $ 672,728 |
| Transfers Out: | | $ - | $ - |
| Estimated Encumbrances as of September 30, 2013 | | $ - | $ - |
| **Total Liabilities 2012-2013** | | $ 956,728 | $ 672,728 |
| Estimated Balance September 30, 2013 | | $ (63,375) | $ 220,625 |
| **Total Liabilities & Fund Balance 2012-2013** | | **$ 893,353** | **$ 893,353** |

**Cash in Bank as of May 31, 2012**

| | |
|---|---|
| Park Fund Operating Acct. | $ (35) |
| Park Fund Payroll Acct. | $ - |
| Park Fund Money Market Acct. | $ 134,277 |
| Park Fund Health Reimbursement Acct | $ 409 |
| Park Fund Investments | $ 178,462 |
| Park Fund Investments Money Market Acct | $ 10,235 |
| **Total Park Fund "Cash-n-Bank"** | **$ 323,348** |

## *Park Fund Revenues*

| | | Three Year History | | | Current Budget | | Proposed Budget | |
|---|---|---|---|---|---|---|---|---|
| Account Number | Account Title | Actual Revenue 2008-2009 | Actual Revenue 2009-2010 | Actual Revenue 2010-2011 | AMENDED Budget 2011-2012 | Revenues Through 5/31/2012 | Estimated Revenue 2012-2013 | Budget Revenue 2012-2013 |
| 043100 - 41000 | Real Estate Taxes - Current | $ 116,965 | $ 125,182 | $ 126,718 | $ 124,300 | $ 122,715 | $ 126,400 | $ 126,400 |
| 043100 - 41010 | Real Estate Taxes - Prior | $ 19,796 | $ 6,282 | $ 9,066 | $ 6,100 | $ 2,454 | $ 5,300 | $ 5,300 |
| 043100 - 41100 | Personal Property - Current | $ 29,114 | $ 28,248 | $ 27,494 | $ 29,400 | $ 27,870 | $ 29,200 | $ 29,200 |
| 043100 - 41110 | Personal Property - Prior | $ 6,524 | $ 5,502 | $ 4,472 | $ 3,100 | $ 3,400 | $ 2,800 | $ 2,800 |
| 043100 - 41200 | Sur Tax | $ 7,838 | $ 8,128 | $ 8,408 | $ 8,300 | $ 9,278 | $ 8,800 | $ 8,800 |
| 043100 - 41300 | Financial Institution Tax | $ 2,284 | $ 879 | $ 608 | $ 610 | $ 1,133 | $ 1,030 | $ 1,030 |
| 043100 - 42300 | Railroad & Utility Tax | $ 5,162 | $ 3,338 | $ 3,444 | $ 3,750 | $ 3,761 | $ 5,400 | $ 5,400 |
| 043100 - 43000 | Grant Receipts | $ 10,000 | $ - | $ - | $ - | $ - | $ - | $ - |
| 043100 - 43005 | Contributed Revenue | $ 50,200 | $ 33,667 | $ 2,799 | $ - | $ - | $ - | $ - |
| 043100 - 43100 | Federal Reimbursements | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 043100 - 43200 | State Reimbursements | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 043100 - 46100 | Tax Penalties | $ 1,832 | $ 2,121 | $ 2,800 | $ 1,500 | $ 1,170 | $ 2,000 | $ 2,000 |
| 043100 - 47000 | Interest | $ 5,556 | $ 2,393 | $ 1,872 | $ 1,000 | $ 441 | $ 800 | $ 800 |
| 043100 - 48000 | Miscellaneous Income | $ 310 | $ 130 | $ 5 | $ - | $ 150 | $ 100 | $ 100 |
| 043100 - 48005 | Proceeds from Sale | $ - | $ - | $ - | $ - | $ 100 | $ - | $ - |
| 043100 - 48300 | Insurance Claims & Refunds | $ 17,839 | $ - | $ - | $ - | $ - | $ - | $ - |
| 043100 - 48340 | Park Donations | $ 1,121 | $ 2,055 | $ 793 | $ 1,657 | $ 2,141 | $ - | $ - |
| 043100 - 48350 | Sign Revenue | $ 1,800 | $ - | $ - | $ 3,300 | $ 1,882 | $ 2,200 | $ 2,200 |
| 043100 - 48360 | Users Fee (Pavilions) | $ 9,910 | $ 11,120 | $ 11,215 | $ 8,000 | $ 7,330 | $ 9,000 | $ 9,000 |
| 043100 - 48370 | Users Fee (Park Field) | $ 9,790 | $ 9,710 | $ 9,409 | $ 10,000 | $ 8,500 | $ 12,000 | $ 12,000 |
| 043100 - 48400 | Firecracker Festival | $ 21,168 | $ 24,250 | $ 22,607 | $ 23,000 | $ 2,060 | $ 21,000 | $ 21,000 |
| 043100 - 48410 | Circus Revenue (net of expense) | $ 861 | $ - | $ - | $ - | $ - | $ - | $ - |
| 043100 - 48450 | Soda Sales | $ 277 | $ 205 | $ 192 | $ 200 | $ - | $ - | $ - |
| 043100 - 49300 | Park Light Rentals | $ 100 | $ 50 | $ - | $ - | $ 150 | $ - | $ - |
| 043100 - 49312 | Old Band Building Rentals | $ 5,095 | $ 4,750 | $ 5,420 | $ 4,500 | $ 2,980 | $ 4,000 | $ 4,000 |
| 043100 - 49320 | Park Concession Revenue | $ 600 | $ 600 | $ 700 | $ 500 | $ - | $ 700 | $ 700 |
| 043100 - 49330 | Other Park Programs | $ 770 | $ - | $ - | $ - | $ - | $ - | $ - |
| | TOTAL REVENUE | $ 324,912 | $ 268,610 | $ 238,022 | $ 229,217 | $ 197,515 | $ 230,730 | $ 230,730 |
| 043100 - 49990 | **Transfers in** | **$ 310,997** | **$ 284,753** | **$ 296,990** | **$ 466,879** | **$ 202,310** | **$ 406,000** | **$ 406,000** |
| | **TOTALS:** | **$ 635,909** | **$ 553,363** | **$ 535,012** | **$ 696,096** | **$ 399,825** | **$ 636,730** | **$ 636,730** |

**Transfers In Includes The Following:**

| | |
|---|---|
| 1/2 of Storm water & Parks Tax | $ 289,000 |
| **Total** | **$ 289,000** |

***Park Fund Summary***
***Line Item Summary***

| | Three Year History | | | Current Budget | | Proposed Budget | |
|---|---|---|---|---|---|---|---|
| | Actual Expenditures 2008-2009 | Actual Expenditures 2009-2010 | Actual Expenditures 2010-2011 | AMENDED Budget 2011-2012 | Expenditures Through 5/31/2012 | Department Head Request 2012-2013 | Budget Approved 2012-2013 |
| Personal Services | $ 172,774 | $ 167,211 | $ 200,923 | $ 195,630 | $ 117,800 | $ 197,133 | $ 197,133 |
| Employee Benefits | $ 55,902 | $ 58,942 | $ 66,827 | $ 72,438 | $ 46,029 | $ 80,545 | $ 80,545 |
| Occupancy | $ 57,929 | $ 50,030 | $ 45,818 | $ 58,700 | $ 28,914 | $ 56,600 | $ 56,600 |
| Office Services | $ 6,814 | $ 6,878 | $ 6,065 | $ 6,950 | $ 4,290 | $ 6,950 | $ 6,950 |
| Travel & Mobile Equipment | $ 16,774 | $ 21,630 | $ 25,420 | $ 33,425 | $ 18,595 | $ 30,725 | $ 30,725 |
| Materials & Supplies | $ 9,175 | $ 8,153 | $ 9,735 | $ 13,556 | $ 3,324 | $ 12,350 | $ 12,350 |
| Special Expenses | $ 119,645 | $ 115,898 | $ 128,314 | $ 185,120 | $ 88,521 | $ 145,425 | $ 145,425 |
| Capital Outlay | $ 148,477 | $ 160,823 | $ 17,022 | $ 227,936 | $ 67,885 | $ 427,000 | $ 143,000 |
| **TOTAL** | **$ 587,490** | **$ 589,565** | **$ 500,124** | **$ 793,755** | **$ 375,358** | **$ 956,728** | **$ 672,728** |
| Total Operating Expenses | $ 439,013 | $ 428,742 | $ 483,102 | $ 565,819 | $ 307,473 | $ 529,728 | $ 529,728 |
| Total Capital Expenses | $ 148,477 | $ 160,823 | $ 17,022 | $ 227,936 | $ 67,885 | $ 427,000 | $ 143,000 |
| Totals: | **$ 587,490** | **$ 589,565** | **$ 500,124** | **$ 793,755** | **$ 375,358** | **$ 956,728** | **$ 672,728** |

Accounts Payable Notes:

PW's Office Supplies and Telephone (25% Street, 25% Water, 25% Building & 25% Park)
Auditing Fees is $300 of total invoice for the financial statements and MIRMA report billing only.
Uniform Expense is to be Split Per Payroll Splits

## *Park Fund Expenditures*
## *Payroll Detail*

| Allocation | Position Title | | Current Classification | Department Head Request | New Classification | | Department Head Request 2012-2013 | Salary Approved 2012-2013 |
|---|---|---|---|---|---|---|---|---|
| 100% Park | Park Superintendent | | $ 25.88 | $ 26.38 | $ 26.38 | | $ 54,870 | $ 54,870 |
| 100% Park | Skilled | | $ 18.62 | $ 19.12 | $ 19.12 | | $ 39,770 | $ 39,770 |
| 100% Park | Skilled | | $ 1.09 | $ 1.09 | $ 1.09 | | $ 2,267 | $ 2,267 |
| 100% Park | Skilled | | $ 15.49 | $ 15.99 | $ 15.99 | | $ 33,259 | $ 33,259 |
| 100% Park | Skilled | | $ 1.46 | $ 1.46 | $ 1.46 | | $ 3,037 | $ 3,037 |
| 100% Park | Skilled | | $ 15.49 | $ 15.99 | $ 15.99 | | $ 33,259 | $ 33,259 |
| 100% Park | Skilled | | $ 0.73 | $ 0.73 | $ 0.73 | | $ 1,518 | $ 1,518 |
| 20% Park | Clerk Typist -Gore | | $ 11.26 | $ 11.76 | $ 11.76 | | $ 4,892 | $ 4,892 |
| 20% Park | Clerk Typist - McKenna | | $ 11.26 | $ 11.76 | $ 11.76 | | $ 4,892 | $ 4,892 |
| 0% Park | Part-time year round employee | 25hrs/wkx52wks | n/a | $ 10.00 | $ - | Not in budget | $ - | $ - |
| 100% Park | Summer Help (5 months/22 weeks) | | $ 11.64 | $ 11.64 | $ 11.64 | | $ 10,243 | $ 10,243 |
| | Merit | | | | | | $ 466 | $ 466 |
| | Safety Bonus | | | | | | $ - | $ - |
| | No Sick Leave Bonus | | | | | | $ 860 | $ 860 |
| | **SUBTOTAL** | | | | | | $ 189,333 | $ 189,333 |
| | Overtime | | | | | | $ 7,000 | $ 7,000 |
| | **TOTAL PARK FUND PAYROLL** | | | | | | **$ 196,333** | **$ 196,333** |

## *Park Fund Expenditures*

| | | Three Year History | | | Current Budget | | Proposed Budget | |
|---|---|---|---|---|---|---|---|---|
| Account Number | Account Title | Actual Expenditures 2008-2009 | Actual Expenditures 2009-2010 | Actual Expenditures 2010-2011 | AMENDED Budget 2011-2012 | Expenditures Through 5/31/2012 | Department Head Request 2012-2013 | Budget Approved 2012-2013 |
| 043100 - 51000 | Regular Salaries | $ 162,301 | $ 149,608 | $ 181,383 | $ 177,587 | $ 114,352 | $ 179,090 | $ 179,090 |
| 043100 - 51100 | Overtime | $ 4,809 | $ 8,194 | $ 9,560 | $ 7,000 | $ 51 | $ 7,000 | $ 7,000 |
| 043100 - 51200 | Summer Help | $ 4,989 | $ 8,614 | $ 9,033 | $ 10,243 | $ 2,814 | $ 10,243 | $ 10,243 |
| 043100 - 51455 | Credit Card Fees | $ 54 | $ - | $ - | $ - | $ - | $ - | $ - |
| 043100 - 51455 | Exams & Physicals | $ 421 | $ 595 | $ 747 | $ 500 | $ 529 | $ 500 | $ 500 |
| 043100 - 51600 | Auditing | $ 200 | $ 200 | $ 200 | $ 300 | $ 54 | $ 300 | $ 300 |
| 043100 - 52000 | Health Insurance | $ 26,338 | $ 31,125 | $ 30,766 | $ 34,687 | $ 23,032 | $ 36,066 | $ 36,066 |
| 043100 - 52050 | HRA - Health Reimbursement | $ - | $ - | $ - | $ - | $ 819 | $ 4,050 | $ 4,050 |
| 043100 - 52100 | Life Insurance | $ 500 | $ 538 | $ 559 | $ 660 | $ 366 | $ 667 | $ 667 |
| 043100 - 52200 | Retirement | $ 16,117 | $ 14,442 | $ 20,704 | $ 21,153 | $ 13,249 | $ 23,448 | $ 23,448 |
| 043100 - 52210 | 401A Match | $ 97 | $ 410 | $ 382 | $ 33 | $ 206 | $ 294 | $ 294 |
| 043100 - 52300 | Social Security | $ 11,861 | $ 12,427 | $ 14,289 | $ 14,905 | $ 8,357 | $ 15,020 | $ 15,020 |
| 043100 - 52400 | Unemployment Compensation | $ 989 | $ - | $ 127 | $ 1,000 | $ - | $ 1,000 | $ 1,000 |
| 043100 - 53000 | Water Service | $ 7,814 | $ 7,921 | $ 9,304 | $ 9,800 | $ 2,887 | $ 8,000 | $ 8,000 |
| 043100 - 53100 | Electricity | $ 18,301 | $ 18,455 | $ 18,060 | $ 19,900 | $ 11,280 | $ 20,000 | $ 20,000 |
| 043100 - 53200 | Gas or Heat | $ 4,126 | $ 3,559 | $ 3,517 | $ 4,000 | $ 2,563 | $ 3,600 | $ 3,600 |
| 043100 - 53300 | Bldg./Grounds Maintenance | $ 27,688 | $ 20,095 | $ 14,937 | $ 25,000 | $ 12,184 | $ 25,000 | $ 25,000 |
| 043100 - 54000 | Postage | $ 231 | $ 366 | $ 324 | $ 400 | $ 304 | $ 400 | $ 400 |
| 043100 - 54200 | Telephone | $ 4,193 | $ 4,227 | $ 3,737 | $ 4,000 | $ 2,532 | $ 4,000 | $ 4,000 |
| 043100 - 54300 | Office Supplies | $ 1,081 | $ 1,321 | $ 1,295 | $ 1,300 | $ 1,060 | $ 1,300 | $ 1,300 |
| 043100 - 54400 | Printing | $ 431 | $ 506 | $ 222 | $ 500 | $ 200 | $ 500 | $ 500 |
| 043100 - 54500 | Office Equipment & Maint. | $ 312 | $ 58 | $ - | $ 150 | $ - | $ 150 | $ 150 |
| 043100 - 54550 | Maintenance Contracts | $ 566 | $ 400 | $ 487 | $ 600 | $ 194 | $ 600 | $ 600 |
| 043100 - 55100 | Gas, Oil & Antifreeze | $ 8,425 | $ 10,177 | $ 12,048 | $ 13,200 | $ 9,260 | $ 14,000 | $ 14,000 |
| 043100 - 55350 | Light Equipment Maintenance | $ 1,870 | $ 2,523 | $ 5,541 | $ 5,500 | $ 961 | $ 3,000 | $ 3,000 |
| 043100 - 55400 | Heavy Equipment Maintenance | $ 3,984 | $ 7,114 | $ 6,099 | $ 9,000 | $ 3,818 | $ 8,000 | $ 8,000 |
| 043100 - 55500 | Equipment Rental | $ 2,495 | $ 1,816 | $ 1,732 | $ 5,725 | $ 4,556 | $ 5,725 | $ 5,725 |
| 043100 - 56400 | Uniform Expense | $ 1,547 | $ 614 | $ 651 | $ 1,333 | $ 1,129 | $ 1,200 | $ 1,200 |
| 043100 - 56410 | Uniform Rental | $ - | $ 914 | $ 972 | $ 123 | $ 98 | $ - | $ - |
| 043100 - 56450 | Tools | $ 1,173 | $ 1,398 | $ 1,373 | $ 1,800 | $ 900 | $ 1,800 | $ 1,800 |
| 043100 - 56460 | Safety Supplies | $ 508 | $ 112 | $ 117 | $ 600 | $ 65 | $ 250 | $ 250 |
| 043100 - 56550 | Chemicals | $ 1,052 | $ 943 | $ 1,695 | $ 2,500 | $ 402 | $ 1,600 | $ 1,600 |
| 043100 - 56650 | Rock & Sand | $ 679 | $ 1,740 | $ 2,370 | $ 2,000 | $ - | $ 1,000 | $ 1,000 |
| 043100 - 56700 | Softball/Recreation Programs | $ 3,346 | $ 2,432 | $ 2,557 | $ 5,000 | $ 598 | $ 6,000 | $ 6,000 |
| 043100 - 56715 | Sign/Banner Expense | $ 870 | $ - | $ - | $ 200 | $ 132 | $ 500 | $ 500 |
| 043100 - 57000 | Due Subscriptions | $ 135 | $ - | $ - | $ 200 | $ - | $ - | $ - |
| 043100 - 57010 | Training, Travel & Lodging | $ - | $ 425 | $ - | $ 400 | $ 135 | $ 400 | $ 400 |
| 043100 - 57100 | Advertising | $ 251 | $ 278 | $ - | $ 400 | $ 304 | $ 400 | $ 400 |
| 043100 - 57200 | Insurance/Bonds | $ 17,687 | $ 16,594 | $ 29,388 | $ 70,600 | $ 44,995 | $ 30,700 | $ 30,700 |
| 043100 - 57330 | Weed & Grass Cutting | $ 56,190 | $ 53,245 | $ 52,256 | $ 56,000 | $ 26,457 | $ 56,000 | $ 56,000 |

## *Park Fund Expenditures*

| Account Number | Account Title | Three Year History: Actual Expenditures 2008-2009 | Actual Expenditures 2009-2010 | Actual Expenditures 2010-2011 | Current Budget: AMENDED Budget 2011-2012 | Expenditures Through 5/31/2012 | Proposed Budget: Department Head Request 2012-2013 | Budget Approved 2012-2013 |
|---|---|---|---|---|---|---|---|---|
| 043100 - 57360 | Co. Fees to Collect Taxes | $ 3,786 | $ 3,829 | $ 3,903 | $ 3,900 | $ 3,651 | $ 4,000 | $ 4,000 |
| 043100 - 57630 | Rent Paid | $ - | $ - | $ 240 | $ 120 | $ 295 | $ 425 | $ 425 |
| 043100 - 57700 | Concession Stand Expenses | $ 1,178 | $ 1,337 | $ 1,027 | $ 2,500 | $ 665 | $ 2,500 | $ 2,500 |
| 043100 - 57800 | Firecracker Festival Expenses | $ 39,908 | $ 39,993 | $ 41,133 | $ 50,000 | $ 11,554 | $ 50,000 | $ 50,000 |
| 043100 - 57999 | Other Misc. Special Expenses | $ 510 | $ 197 | $ 367 | $ 1,000 | $ 465 | $ 1,000 | $ 1,000 |
| 043100 - 59001 | Capital to Long-Term Debt Fund | $ 128,365 | $ 150,280 | $ 11,544 | $ - | $ - | $ - | $ - |
| 043100 - 59200 | Building Improvements | $ 2,958 | $ - | $ - | $ - | $ - | $ 165,000 | $ - |
| 043100 - 59400 | Office Equipment | $ - | $ 1,519 | $ - | $ - | $ - | $ - | $ - |
| 043100 - 59410 | Computer | $ - | $ - | $ 370 | $ - | $ - | $ - | $ - |
| 043100 - 59600 | Light Equipment | $ - | $ 800 | $ 960 | $ 31,000 | $ 4,500 | $ 5,000 | $ 5,000 |
| 043100 - 59800 | Grant Expenses | $ 10,000 | $ - | $ - | $ - | $ - | $ - | $ - |
| 043100 - 59805 | Donation Expenses | $ 951 | $ - | $ 766 | $ 1,657 | $ 602 | $ - | $ - |
| 043100 - 59999 | Other Capital Outlay | $ 6,203 | $ 8,224 | $ 3,382 | $ 195,279 | $ 62,783 | $ 257,000 | $ 138,000 |
| | **TOTALS:** | **$ 587,490** | **$ 589,565** | **$ 500,124** | **$ 793,755** | **$ 375,358** | **$ 956,728** | **$ 672,728** |
| | Total Operating Expenses | $ 439,013 | $ 428,742 | $ 483,102 | $ 565,819 | $ 307,473 | $ 529,728 | $ 529,728 |
| | Total Capital Expenses | $ 148,477 | $ 160,823 | $ 17,022 | $ 227,936 | $ 67,885 | $ 427,000 | $ 143,000 |
| | **TOTALS:** | **$ 587,490** | **$ 589,565** | **$ 500,124** | **$ 793,755** | **$ 375,358** | **$ 956,728** | **$ 672,728** |

| | Department Head Request 2012-2013 | Budget Approved 2012-2013 |
|---|---|---|
| Operating % Increase to Last Year | | -6.38% |
| Capital % Increase to Last Year | 87.33% | -37.26% |
| **Total % Increase to Last Year** | **20.53%** | **-15.25%** |

## *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 2012-2013 | Capital Approved 2012-2013 |
|---|---|---|---|
| **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 - 5 months no insurance or Lagers (continuation of program) | | $ 11,027 | $ 11,027 |
| Total | | **$ 11,027** | **$ 11,027** |
| **CAPITAL EXPENDITURES** | | | |
| **Building Improvements:** | | | |
| 30' x 40' Pavilion - Byrd Sanctuary | | $ 35,000 | |
| Super Secure Restrooms - Jokerst Park | | $ 65,000 | $ - |
| Super Secure Restrooms - Ludwig Park | | $ 65,000 | $ - |
| Total | | **$ 165,000** | **$ -** |
| **Office Equipment** | | | |
| | | $ - | $ - |
| Total | | **$ -** | **$ -** |
| **Computers** | | | |
| | | | |
| Total | | **$ -** | **$ -** |
| **Light Equipment:** | | | |
| 5 ft. rear mount tiller | | $ 5,000 | $ 5,000 |
| Total | | **$ 5,000** | **$ 5,000** |
| **Other Capital Outlay:** | | | |
| REBUDGET Sunset Park ball fields | | $ 117,000 | $ 117,000 |
| (10) 8' picnic tables | | $ 6,000 | $ 6,000 |
| 500 cubic yards ADA wood carpet | | $ 15,000 | $ 15,000 |
| Wireless scoreboard #5 Lucas Field | | $ 20,000 | $ - |
| Asphalt #19 parking lot (WCP) | | $ 15,000 | $ - |
| Asphalt Grand Stand parking lot | | $ 15,000 | $ - |
| Playground structure (Habseiger Park) | | $ 60,000 | $ - |
| Bleacher covers #5 Lucas Field | | $ 9,000 | $ - |
| Stock lake at West City Park - one from Softball & recreation and one from Firecracker Festival | Operating Expense | | |
| Total | | **$ 257,000** | **$ 138,000** |
| TOTAL CAPITAL OUTLAY | | **$ 427,000** | **$ 143,000** |

***Park Fund Expenditures***
***Capital Outlay Detail***

**Ball Park Requests from Tourism and Airport Proceeds (part of these items will be rebudgeted from 2011-12 to 2012-13)**

| | | | | | |
|---|---|---|---|---|---|
| | | | | | RE-BUDGET |
| Diamond Pro Field conditioner - all fields | $ | 20,000 | Done | | |
| Move fence on fields #6 and #7 (WCP) | $ | 15,000 | Done | | |
| Move fence & lights on all fields at Sunset Park (dugouts) | $ | 176,165 | | $ | 62,000 |
| ADA compliant sidewalks & bleacher pads at Sunset Park | $ | 40,000 | | $ | 40,000 |
| (6) 4' row bleachers at Sunset Park | $ | 15,000 | | $ | 15,000 |
| (3) 4' x 10' wireless scoreboards at Sunset Park | $ | 20,000 | Done | | |
| Temporary fencing for #6 & #7 fields at West City Park | $ | 2,000 | Done | | |
| (5) portable pitching mounds | $ | 6,000 | Did 3 | | |
| **TOTAL** | **$** | **294,165** | | **$** | **117,000** |

**Five Year Expenditure Plan:**

**2013-2014**

| | | |
|---|---|---|
| 30' x 40' Pavilion - Bird Sanctuary | $ | 35,000 |
| Super Secure Restrooms - Byrd Sanctuary | $ | 65,000 |
| Playground structure - Sunset Park | $ | 60,000 |
| Restrooms - Billy Porter Park | $ | 55,000 |
| 30' x 40' Pavilion - Habseiger Park | $ | 35,000 |
| 10 Covered Picnic Tables (various parks) | $ | 35,000 |
| Electric service to rear of West City Park | $ | 30,000 |
| 1 - 1 HP Aerator for West City Park South Lake | $ | 3,500 |
| **TOTAL** | **$** | **318,500** |

**2014-2015**

| | | |
|---|---|---|
| 30' x 40' Pavilion - West City Park | $ | 40,000 |
| Playground structure - Billy Porter Park | $ | 40,000 |
| 10 Deluxe BBQ grills - various locations | $ | 10,000 |
| Scoria for ball fields | $ | 10,000 |
| 3 weed eaters | $ | 2,000 |
| **TOTAL** | **$** | **102,000** |

**2015 - 2016**

| | | |
|---|---|---|
| Playground Structure - Shropshire Park | $ | 50,000 |
| Restrooms - Ludwig | $ | 55,000 |
| Infield Groomer | $ | 5,000 |
| 3 - 21 ft. Covered Bleachers - Sunset Park | $ | 20,000 |
| 30' x 40' Pavilion - Billy Porter Park | $ | 40,000 |
| Scoria for ball field maintenance | $ | 5,000 |
| **TOTAL** | **$** | **175,000** |

**2016 - 2017**

| | | |
|---|---|---|
| Restrooms - Bird Sanctuary | $ | 60,000 |
| 30' x 40' Pavilion -Bird Sanctuary | $ | 40,000 |
| Lights for West City Park soccer fields | $ | 150,000 |
| Restrooms - Habseiger Park | $ | 60,000 |
| Playground Structure - Habseiger Park | $ | 50,000 |
| **TOTAL** | **$** | **360,000** |

## *Tourism Tax Fund Summary*

| | | Committee Request 2012-2013 | Budget Approved 2012-2013 |
|---|---|---|---|
| **Actual Fund Balance at September 30, 2011** | | $ 243,104 | $ 243,104 |
| Budgeted Revenues/Transfers 2011-2012 | **Amended** | $ 80,500 | $ 80,500 |
| Budgeted Expenditures/Transfers 2011-2012 | | $ 91,500 | $ 91,500 |
| Estimated Fund Balance September 30, 2012 | | **$ 232,104** | **$ 232,104** |
| Estimated Revenue 2012-2013 | | $ 120,500 | $ 120,500 |
| Transfers In: | | $ - | $ - |
| **Total Assets 2012-2013** | | **$ 352,604** | **$ 352,604** |
| Estimated Expenditures 2012-2013 | | $ 43,000 | $ 43,000 |
| Transfers Out: | | $ 58,500 | $ 58,500 |
| Estimated Encumbrances as of September 30, 2013 | | $ - | $ - |
| **Total Liabilities 2012-2013** | | $ 101,500 | $ 101,500 |
| Estimated Balance September 30, 2013 | | $ 251,104 | $ 251,104 |
| **Total Liabilities & Fund Balance 2012-2013** | | **$ 352,604** | **$ 352,604** |

**Cash in Bank as of May 31, 2012**

| | |
|---|---|
| Tourism Tax Fund Money Market Acct. | $ 178,672 |
| Tourism Tax Fund Investments | $ 97,833 |
| **Total Tourism Tax Fund "Cash-n-Bank"** | **$ 276,505** |

## *Tourism Tax Fund Revenues*

| | | Three Year History | | | Current Budget | | Proposed Budget | |
|---|---|---|---|---|---|---|---|---|
| Account Number | Account Title | Actual Revenue 2008-2009 | Actual Revenue 2009-2010 | Actual Revenue 2010-2011 | Current Budget 2011-2012 | Revenues Through 5/31/2012 | Estimated Revenue 2012-2013 | Budgeted Revenue 2012-2013 |
| 121000- 42230 | Sales Tax | $ 93,050 | $ 74,218 | $ 79,849 | $ 80,000 | $ 43,498 | $ 120,000 | $ 120,000 |
| 121000- 46115 | Penalties | $ - | $ 499 | $ 3,348 | $ - | $ 2,023 | $ - | $ - |
| 121000- 47000 | Interest | $ 4,789 | $ 1,901 | $ 779 | $ 500 | $ 230 | $ 500 | $ 500 |
| 121000- 48340 | Donations | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | TOTAL REVENUE | $ 97,839 | $ 76,618 | $ 83,976 | $ 80,500 | $ 45,751 | $ 120,500 | $ 120,500 |
| | **TOTALS:** | **$ 97,839** | **$ 76,618** | **$ 83,976** | **$ 80,500** | **$ 45,751** | **$ 120,500** | **$ 120,500** |

*Tourism Tax Fund Summary*
*Line Item Summary*

| | Three Year History | | | Current Budget | | Proposed Budget | |
|---|---|---|---|---|---|---|---|
| | Actual Expenditures 2008-2009 | Actual Expenditures 2009-2010 | Actual Expenditures 2010-2011 | AMENDED Budget 2011-2012 | Expenditures Through 5/31/2012 | Committee Request 2012-2013 | Budget Approved 2012-2013 |
| Personal Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Employee Benefits | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Occupancy | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Office Services | $ - | $ - | $ - | $ - | $ - | $ 10,000 | $ 10,000 |
| Travel & Mobile Equipment | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Materials & Supplies | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Special Expenses | $ - | $ - | $ - | $ - | $ - | $ 4,050 | $ 4,050 |
| Capital Outlay | $ 44,225 | $ 188,630 | $ 1,800 | $ - | $ - | $ 28,950 | $ 28,950 |
| **SUB-TOTAL** | **$ 44,225** | **$ 188,630** | **$ 1,800** | **$ -** | **$ -** | **$ 43,000** | **$ 43,000** |
| Transfers Out: | $ 10,000 | $ - | $ - | $ 91,500 | $ - | $ 58,500 | $ 58,500 |
| **TOTAL EXPENDITURES** | **$ 54,225** | **$ 188,630** | **$ 1,800** | **$ 91,500** | **$ -** | **$ 101,500** | **$ 101,500** |

## *Tourism Tax Fund Expenditures*

| Account Number | | Account Title | Three Year History: Actual Expenditures 2008-2009 | Actual Expenditures 2009-2010 | Actual Expenditures 2010-2011 | Current Budget: AMENDED Budget 2011-2012 | Expenditures Through 5/31/2012 | Proposed Budget: Committee Request 2012-2013 | Budget Approved 2012-2013 |
|---|---|---|---|---|---|---|---|---|---|
| 121000- | 54400 | Printing | $ - | $ - | $ - | $ - | $ - | $ 10,000 | $ 10,000 |
| 121000- | 57100 | Advertising | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 121000- | 57330 | Grass & Weed Cutting | $ - | $ - | $ - | $ - | $ - | $ 4,050 | $ 4,050 |
| 121000- | 59001 | Capital to Long-Term Debt Fund | $ 39,500 | $ 183,999 | $ - | $ - | $ - | $ - | $ - |
| 121000- | 59200 | Building Improvements | $ - | $ 924 | $ - | $ - | $ - | $ - | $ - |
| 121000- | 59600 | Light Equipment | $ - | $ - | $ 1,800 | $ - | $ - | $ - | $ - |
| 121000- | 59999 | Other Capital Outlay | $ 4,725 | $ 3,707 | $ - | $ - | $ - | $ 28,950 | $ 28,950 |
| | | TOTAL EXPENDITURES | $ 44,225 | $ 188,630 | $ 1,800 | $ - | $ - | $ 43,000 | $ 43,000 |
| 121000- | 60040 | Transfers Out to Park | $ 10,000 | $ - | $ - | $ 91,500 | $ - | $ 58,500 | $ 58,500 |
| | | TOTALS: | $ 54,225 | $ 188,630 | $ 1,800 | $ 91,500 | $ - | $ 101,500 | $ 101,500 |

CAPITAL OUTLAY DETAIL

| | Committee Request 2012-2013 | Capital Approved 2012-2013 |
|---|---|---|
| **Light Equipment** | | |
| Total | $ - | $ - |
| **Other Capital Outlay:** | | |
| Refinish sigles tennis court at Sunset Park | $ 10,000 | $ 10,000 |
| Reimburse Friends of Festus Parks for activities | $ 6,000 | $ 6,000 |
| (such as Blues Festival, Christmas Lights in Park & Tourism events) | | |
| 2 "Welcome to Festus" signs w/guardrail & landscaping | $ 12,950 | $ 12,950 |
| NOTE: Tourism Board approved a motion to set aside $30,000 towards the future funding of a concession stand/ bathroom at Sunset Park | | |
| Total | $ 28,950 | $ 28,950 |
| TOTAL CAPITAL OUTLAY | $ 28,950 | $ 28,950 |

## *Sales Tax Reimbursement Fund*

| | Department Head Request 2012-2013 | Budget Approved 2012-2013 |
|---|---|---|
| **Actual Fund Balance at September 30, 2011** | $ 139,490 | $ 139,490 |
| Budgeted Revenues/Transfers 2011-2012 | $ 230,000 | $ 230,000 |
| Budgeted Expenditures/Transfers 2011-2012 | $ 242,027 | $ 242,027 |
| Estimated Fund Balance September 30, 2012 | **$ 127,463** | **$ 127,463** |
| Estimated Revenue 2012-2013 | $ 230,000 | $ 230,000 |
| Transfers In: | $ - | $ - |
| **Total Assets 2012-2013** | **$ 357,463** | **$ 357,463** |
| Estimated Expenditures 2012-2013 | $ 230,000 | $ 230,000 |
| Transfers Out: | $ - | $ - |
| Estimated Encumbrances as of September 30, 2013 | $ - | $ - |
| **Total Liabilities 2012-2013** | $ 230,000 | $ 230,000 |
| Estimated Balance September 30, 2013 | $ 127,463 | $ 127,463 |
| **Total Liabilities & Fund Balance 2012-2013** | **$ 357,463** | **$ 357,463** |

**Cash in Bank as of May 31, 2012**

| | |
|---|---|
| Account #1 M/M Account | $ 13,220 |
| Account #2 M/M Account | $ 9,436 |
| **Total Sales Tax Reimb. "Cash-n-Bank"** | **$ 22,656** |

## *Sales Tax Reimbursement Revenue*

| | | Three Year History | | | Current Budget | | Proposed Budget | |
|---|---|---|---|---|---|---|---|---|
| Account Number | Account Title | Actual Revenue 2008-2009 | Actual Revenue 2009-2010 | Actual Revenue 2010-2011 | Current Budget 2011-2012 | Revenues Through 5/31/2012 | Estimated Revenue 2012-2013 | Budgeted Revenue 2012-2013 |
| 131000 - 42001 | Account #1 Tax Receipts | $ 82,187 | $ 67,593 | $ 82,256 | $ 80,000 | $ 49,076 | $ 82,000 | $ 82,000 |
| 131000 - 42002 | Account #2 Tax Receipts | $ 147,496 | $ 145,550 | $ 138,720 | $ 150,000 | $ 107,785 | $ 148,000 | $ 148,000 |
| 131000 - 47001 | Account #1 Interest Earned | $ 138 | $ 52 | $ 62 | $ - | $ 18 | $ - | $ - |
| 131000 - 47002 | Account #2 Interest Earned | $ 8 | $ 25 | $ 13 | $ - | $ 4 | $ - | $ - |
| | TOTAL REVENUE | $ 229,829 | $ 213,220 | $ 221,051 | $ 230,000 | $ 156,883 | $ 230,000 | $ 230,000 |
| | **TOTALS:** | **$ 229,829** | **$ 213,220** | **$ 221,051** | **$ 230,000** | **$ 156,883** | **$ 230,000** | **$ 230,000** |

## *Sales Tax Reimbursement Fund Summary*
## *Line Item Summary*

| | Three Year History | | | Current Budget | | Proposed Budget | |
|---|---|---|---|---|---|---|---|
| | Actual Expenditures 2008-2009 | Actual Expenditures 2009-2010 | Actual Expenditures 2010-2011 | AMENDED Budget 2011-2012 | Expenditures Through 5/31/2012 | Department Head Request 2012-2013 | Budget Approved 2012-2013 |
| Personal Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Employee Benefits | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Occupancy | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Office Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Travel & Mobile Equipment | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Materials & Supplies | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Special Expenses | $ 230,198 | $ 208,399 | $ 215,103 | $ 242,027 | $ 201,865 | $ 230,000 | $ 230,000 |
| Capital Outlay | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| TOTAL | $ 230,198 | $ 208,399 | $ 215,103 | $ 242,027 | $ 201,865 | $ 230,000 | $ 230,000 |

## *Sales Tax Reimbursement Fund Expenditures*

| | | Three Year History | | | Current Budget | | Proposed Budget | |
|---|---|---|---|---|---|---|---|---|
| Account Number | Account Title | Actual Expenditures 2008-2009 | Actual Expenditures 2009-2010 | Actual Expenditures 2010-2011 | AMENDED Budget 2011-2012 | Expenditures Through 5/31/2012 | Department Head Request 2012-2013 | Budget Approved 2012-2013 |
| 131000 - 57001 | Account #1 Tax Reimbursement | $ 77,633 | $ 76,386 | $ 73,558 | $ 83,981 | $ 83,981 | $ 82,000 | $ 82,000 |
| 131000 - 57002 | Account #2 Tax Reimbursement | $ 152,565 | $ 132,013 | $ 141,545 | $ 158,046 | $ 117,884 | $ 148,000 | $ 148,000 |
| | TOTALS: | $ 230,198 | $ 208,399 | $ 215,103 | $ 242,027 | $ 201,865 | $ 230,000 | $ 230,000 |

## *Capital Reserve Fund Summary*

| | Department Head Request 2012-2013 | Budget Approved 2012-2013 |
|---|---|---|
| **Actual Fund Balance at September 30, 2011** | $ 2,434,694 | $ 2,434,694 |
| Budgeted Revenues/Transfers 2011-2012 | $ 5,800 | $ 5,800 |
| Budgeted Expenditures/Transfers 2011-2012 | $ 290,664 | $ 290,664 |
| Estimated Fund Balance September 30, 2012 | **$ 2,149,830** | **$ 2,149,830** |
| Estimated Revenue 2012-2013 | $ 5,000 | $ 5,000 |
| Transfers In: | $ - | $ - |
| **Total Assets 2012-2013** | **$ 2,154,830** | **$ 2,154,830** |
| Estimated Expenditures 2012-2013 | $ - | $ - |
| Transfers Out: | $ 162,500 | $ 162,500 |
| Estimated Encumbrances as of September 30, 2013 | $ - | $ - |
| **Total Liabilities 2012-2013** | $ 162,500 | $ 162,500 |
| Estimated Balance September 30, 2013 | $ 1,992,330 | $ 1,992,330 |
| **Total Liabilities & Fund Balance 2012-2013** | **$ 2,154,830** | **$ 2,154,830** |

**Cash in Bank as of May 31, 2012**

| | M/M Account | Investments | M/M Savings | Total |
|---|---|---|---|---|
| Fire Department Reserve | $ - | $ 62,892 | $ 10,235 | $ 73,127 |
| Library Reserve | $ 4,788 | $ - | $ - | $ 4,788 |
| Police Reserve | $ - | $ 14,829 | $ - | $ 14,829 |
| Dispatch Reserve | $ 48,366 | $ 12,761 | $ 10,235 | $ 71,362 |
| Non-Departmental Reserve | $ - | $ 25,614 | $ 5,117 | $ 30,731 |
| EOC Reserve | $ 6,103 | $ 11,258 | $ 5,117 | $ 22,478 |
| Administration Reserve | $ 20,672 | $ - | $ 3,071 | $ 23,743 |
| Court Reserve | $ - | $ 6,973 | $ - | $ 6,973 |
| Building Reserve | $ - | $ 15,338 | $ 2,047 | $ 17,385 |
| Airport Sale Proceeds | $ 1,099,981 | $ 950,000 | $ - | $ 2,049,981 |
| **Total Capital Reserve Fund "Cash-n-Bank"** | $ 1,179,910 | $ 1,099,665 | $ 35,822 | $ 2,315,397 |

## *Capital Reserve Fund Revenues*

| Account Number | | Account Title | Three Year History: Actual Revenue 2008-2009 | Actual Revenue 2009-2010 | Actual Revenue 2010-2011 | Current Budget: AMENDED Budget 2011-2012 | Revenues Through 5/31/2012 | Proposed Budget: Estimated Revenue 2012-2013 | Budgeted Revenue 2012-2013 |
|---|---|---|---|---|---|---|---|---|---|
| 052200 - | 47000 | Interest | $ 10,331 | $ 4,776 | $ 3,034 | $ 5,800 | $ 2,697 | $ 5,000 | $ 5,000 |
| | | **TOTAL REVENUE** | $ 10,331 | $ 4,776 | $ 3,034 | $ 5,800 | $ 2,697 | $ 5,000 | $ 5,000 |
| 052200 - | 49990 | Transfers In | $ 25,000 | $ 25,000 | $ 2,103,605 | $ - | $ - | $ - | $ - |
| | | **TOTALS:** | **$ 35,331** | **$ 29,776** | **$ 2,106,639** | **$ 5,800** | **$ 2,697** | **$ 5,000** | **$ 5,000** |

Transfers In Include:

| | | Earmarked for: |
|---|---|---|
| Library Reserve | $ - | Bldg improvements / technology |
| Adm. Reserve | $ - | |
| Court Reserve | $ - | |
| Bldg. Reserve | $ - | Vehicles |
| Police Reserve | $ - | |
| Fire Reserve | $ - | Fire Truck |
| Non Dept Reserve | $ - | City Hall repairs |
| EOC Reserve | $ - | Reverse 911 |
| Dispatch Reserve | $ - | New 911 system |
| Airport Sale Proceeds Reserve | $ - | Council's option |
| Total Transfers In | $ - | |

## *Capital Reserve Fund Expenditures*

| Account Number | | Account Title | Three Year History: Actual Expenditures 2008-2009 | Three Year History: Actual Expenditures 2009-2010 | Three Year History: Actual Expenditures 2010-2011 | Current Budget: AMENDED Budget 2011-2012 | Current Budget: Expenditures Through 5/31/2012 | Proposed Budget: Department Head Request 2012-2013 | Proposed Budget: Budget Approved 2012-2013 |
|---|---|---|---|---|---|---|---|---|---|
| 052200 - | 59010 | Feasibility Study | $ - | $ - | $ - | $ 4,000 | $ 1,000 | $ - | $ - |
| | | **TOTALS:** | **$ -** | **$ -** | **$ -** | **$ 4,000** | **$ 1,000** | **$ -** | **$ -** |
| 052200 - | 60010 | Transfers Out to Library | $ - | $ - | $ - | $ 4,650 | $ 3,877 | $ 4,000 | $ 4,000 |
| 052200 - | 60040 | Transfers Out to Park | $ - | $ - | $ - | $ 94,979 | $ 3,479 | $ 58,500 | $ 58,500 |
| 052200 - | 60055 | Transfers Out to PW's Rehab | $ 436 | $ - | $ - | $ - | $ - | $ - | $ - |
| 052200 - | 60060 | Transfers Out to General Fund | $ 331,150 | $ 129,876 | $ 14,243 | $ 187,035 | $ 112,119 | $ 100,000 | $ 100,000 |
| | | **TOTALS:** | **$ 331,586** | **$ 129,876** | **$ 14,243** | **$ 290,664** | **$ 120,475** | **$ 162,500** | **$ 162,500** |

Transfers Out Include:

| | | |
|---|---|---|
| Library-computers | $ 4,000 | Final amount in reserve |
| Park-finish Sunset Park | $ 58,500 | REBUDGET transfer to Park for Sunset Park ball fields not completed in prior year |
| Computer Software & Phones | $ 93,900 | Transfer funds from Reserves for: Admin, Court, Building, Police and Non-Departmental |
| Emer Mgmt - Code Red | $ 6,100 | REBUDGET transfer to Park for Sunset Park ball fields not completed in prior year |
| Total Transfers Out | $ 162,500 | |

## *L.E.T.F. Budget Summary*

**(Law Enforcement Training Fund)**

| | Department Head Request 2012-2013 | | Budget Approved 2012-2013 | |
|---|---|---|---|---|
| **Actual Fund Balance at September 30, 2011** | $ | 15,927 | $ | 15,927 |
| Budgeted Revenues/Transfers 2011-2012 | $ | 6,000 | $ | 6,000 |
| Budgeted Expenditures/Transfers 2011-2012 | $ | 9,000 | $ | 9,000 |
| Estimated Fund Balance September 30, 2012 | **$** | **12,927** | **$** | **12,927** |
| Estimated Revenue 2012-2013 | $ | 9,000 | $ | 9,000 |
| Transfers In: | $ | - | $ | - |
| **Total Assets 2012-2013** | **$** | **21,927** | **$** | **21,927** |
| Estimated Expenditures 2012-2013 | $ | 12,000 | $ | 12,000 |
| Transfers Out: | $ | - | $ | - |
| Estimated Encumbrances as of September 30, 2013 | $ | - | $ | - |
| **Total Liabilities 2012-2013** | $ | 12,000 | $ | 12,000 |
| Estimated Balance September 30, 2013 | $ | 9,927 | $ | 9,927 |
| **Total Liabilities & Fund Balance 2012-2013** | **$** | **21,927** | **$** | **21,927** |

**Cash in Bank as of May 31, 2012**

| | | |
|---|---|---|
| L.E.T.F. Fund Money Market Acct. | $ | 18,096 |
| L.E.T.F. Investments Out | $ | - |
| **Total L.E.T.F. Fund "Cash-n-Bank"** | **$** | **18,096** |

## *L.E.T.F. Revenues*

| | | Three Year History | | | Current Budget | | Proposed Budget | |
|---|---|---|---|---|---|---|---|---|
| Account Number | Account Title | Actual Revenue 2008-2009 | Actual Revenue 2009-2010 | Actual Revenue 2010-2011 | AMENDED Budget 2011-2012 | Revenues Through 5/31/2012 | Estimated Revenue 2012-2013 | Budgeted Revenue 2012-2013 |
| 062100 - 43235 | L.E.T.F. Fee's (From Court) | $ 9,970 | $ 7,703 | $ 6,576 | $ 6,000 | $ 6,466 | $ 9,000 | $ 9,000 |
| 062100 - 43240 | Post Commission Grants | $ 3,493 | $ 3,541 | $ 2,883 | $ - | $ - | $ - | $ - |
| 062100 - 47000 | Interest | $ 12 | $ 13 | $ 16 | $ - | $ 11 | $ - | $ - |
| 062100 - 48000 | Miscellaneous Income | $ 75 | $ 127 | $ - | $ - | $ - | $ - | $ - |
| | TOTAL REVENUES | $ 13,550 | $ 11,384 | $ 9,475 | $ 6,000 | $ 6,477 | $ 9,000 | $ 9,000 |
| 062100 - 49990 | Transfers In | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | **TOTALS:** | **$ 13,550** | **$ 11,384** | **$ 9,475** | **$ 6,000** | **$ 6,477** | **$ 9,000** | **$ 9,000** |

## *L.E.T.F. Expenditures*

| | | Three Year History | | | Current Budget | | Proposed Budget | |
|---|---|---|---|---|---|---|---|---|
| Account Number | Account Title | Actual Expenditures 2008-2009 | Actual Expenditures 2009-2010 | Actual Expenditures 2010-2011 | AMENDED Budget 2011-2012 | Expenditures Through 5/31/2012 | Department Head Request 2012-2013 | Budget Approved 2012-2013 |
| 062100 - 57010 | Training Fees | $ 4,828 | $ 8,733 | $ 8,149 | $ 9,000 | $ 4,583 | $ 12,000 | $ 12,000 |
| | **TOTALS:** | **$ 4,828** | **$ 8,733** | **$ 8,149** | **$ 9,000** | **$ 4,583** | **$ 12,000** | **$ 12,000** |

## *LLEBG Fund Summary*

| | Department Head Request 2012-2013 | Budget Approved 2012-2013 |
|---|---|---|
| **Actual Fund Balance at September 30, 2011** | $ - | $ - |
| Budgeted Revenues/Transfers 2011-2012 | $ 15,000 | $ 15,000 |
| Budgeted Expenditures/Transfers 2011-2012 | $ 15,000 | $ 15,000 |
| Estimated Fund Balance September 30, 2012 | $ - | $ - |
| Estimated Revenue 2012-2013 | $ 13,500 | $ 13,500 |
| Transfers In: | $ 1,500 | $ 1,500 |
| **Total Assets 2012-2013** | **$ 15,000** | **$ 15,000** |
| Estimated Expenditures 2012-2013 | $ 15,000 | $ 15,000 |
| Transfers Out: | $ - | $ - |
| Estimated Encumbrances as of September 30, 2013 | $ - | $ - |
| **Total Liabilities 2012-2013** | $ 15,000 | $ 15,000 |
| Estimated Balance September 30, 2013 | $ - | $ - |
| **Total Liabilities & Fund Balance 2012-2013** | **$ 15,000** | **$ 15,000** |

**Cash in Bank as of May 31, 2012**

| | |
|---|---|
| LLEBG Fund Money Market Acct. | **$ -** |

## *LLEBG Grant Revenue*

| Account Number | | Account Title | Three Year History: Actual Revenue 2008-2009 | Three Year History: Actual Revenue 2009-2010 | Three Year History: Actual Revenue 2010-2011 | Current Budget: Current Budget 2011-2012 | Current Budget: Revenues Through 5/31/2012 | Proposed Budget: Estimated Revenue 2012-2013 | Proposed Budget: Budgeted Revenue 2012-2013 |
|---|---|---|---|---|---|---|---|---|---|
| 072100 - | 43000 | Grant Receipts | $ 74,767 | $ 6,632 | $ 14,052 | $ 13,500 | $ - | $ 13,500 | $ 13,500 |
| 072100 - | 47000 | Interest | $ 2 | $ - | $ - | $ - | $ - | $ - | $ - |
| 072100 - | 48340 | Donations | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | | **TOTALS:** | **$ 74,769** | **$ 6,632** | **$ 14,052** | **$ 13,500** | **$ -** | **$ 13,500** | **$ 13,500** |
| 072100 - | 49990 | Transfers In | $ 598 | $ - | $ 2,005 | $ 1,500 | $ - | $ 1,500 | $ 1,500 |
| | | **TOTALS:** | **$ 75,367** | **$ 6,632** | **$ 16,057** | **$ 15,000** | **$ -** | **$ 15,000** | **$ 15,000** |

## *LLEBG Grant Expenditures*

| Account Number | | Account Title | Three Year History: Actual Expenditures 2008-2009 | Three Year History: Actual Expenditures 2009-2010 | Three Year History: Actual Expenditures 2010-2011 | Current Budget: AMENDED Budget 2011-2012 | Current Budget: Expenditures Through 5/31/2012 | Proposed Budget: Department Head Request 2012-2013 | Proposed Budget: Budget Approved 2012-2013 |
|---|---|---|---|---|---|---|---|---|---|
| 072100 - | 59001 | Capital to Long-Term Debt Fund | $ 74,857 | $ 3,990 | $ 7,669 | $ - | $ - | $ - | $ - |
| 072100 - | 59800 | Grant Expenses | $ 510 | $ 2,642 | $ 8,388 | $ 15,000 | $ - | $ 15,000 | $ 15,000 |
| | | **TOTALS:** | **$ 75,367** | **$ 6,632** | **$ 16,057** | **$ 15,000** | **$ -** | **$ 15,000** | **$ 15,000** |