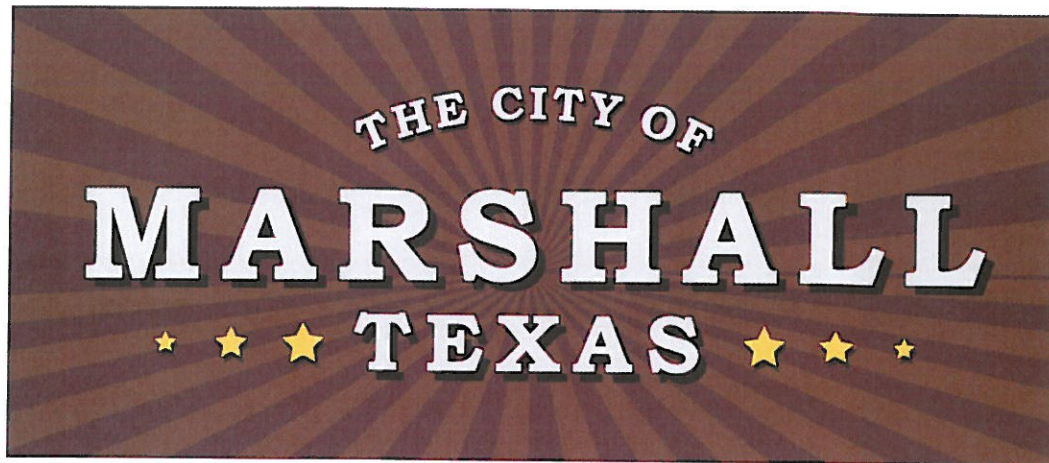




2015

ANNUAL BUDGET

CITY OF MARSHALL, TEXAS

January 1, 2015 through December 31, 2015

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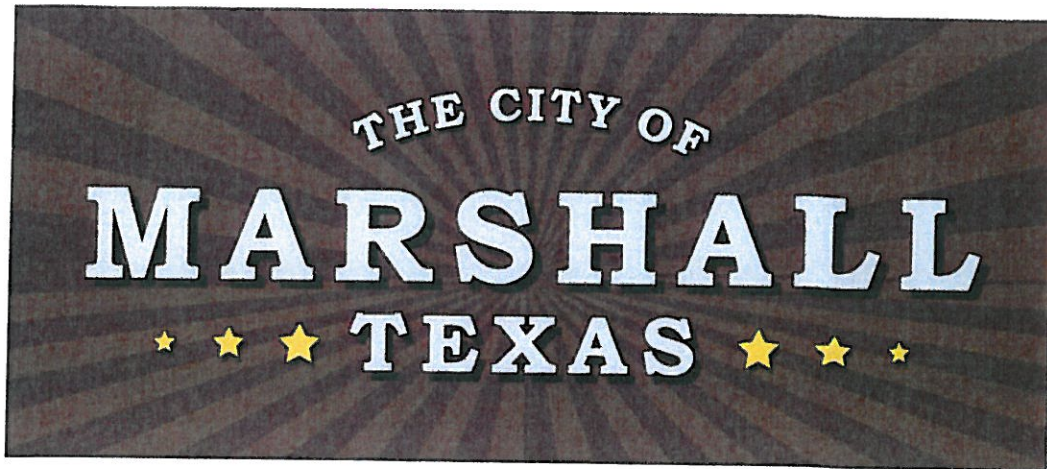
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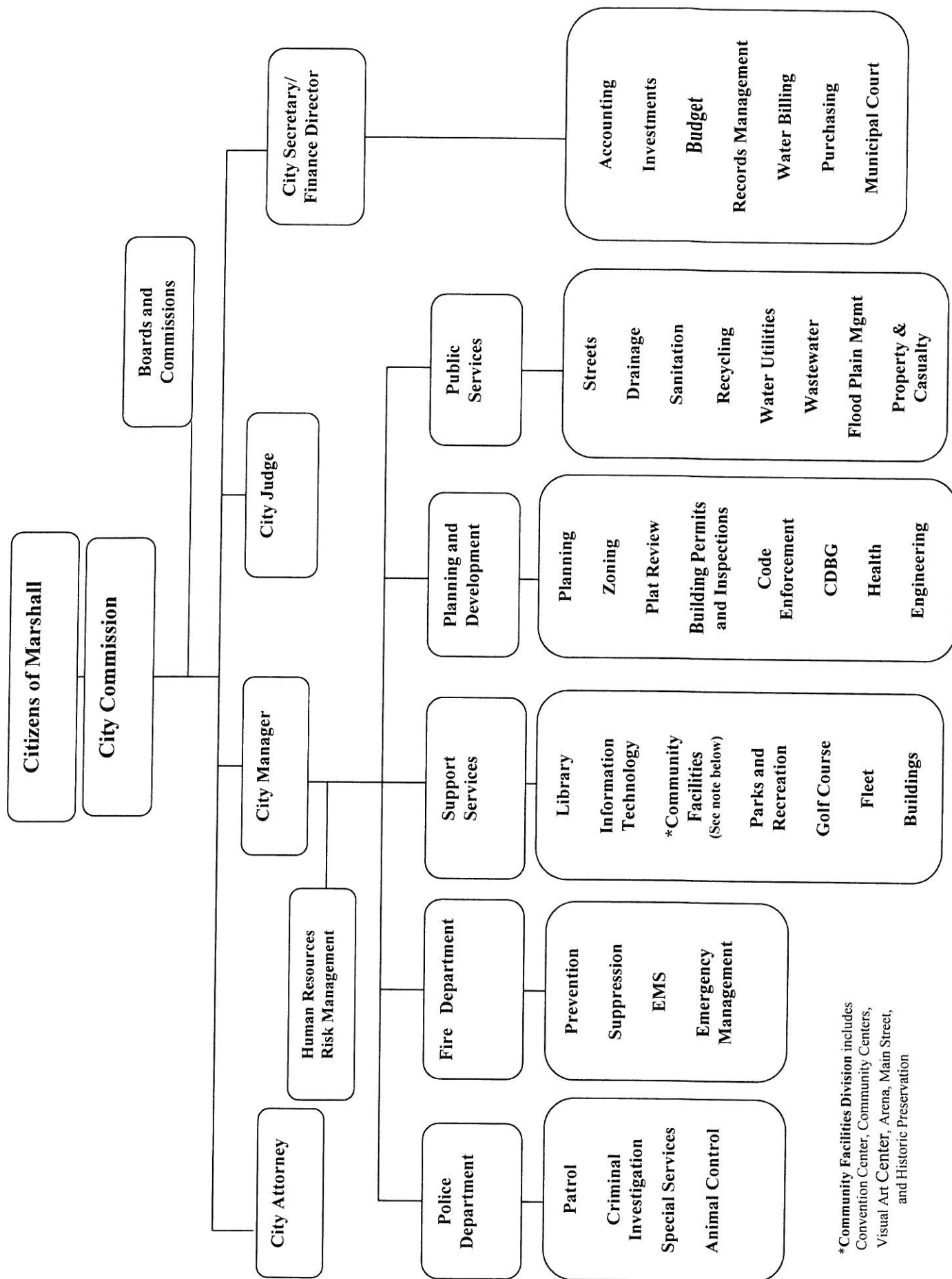
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Attached is the proposed budget for the City of Marshall Calendar Year 2015.

This budget will raise less revenue from property taxes than last year's budget by an amount of \$-31,233, which is a -.067 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$47,168.



*Community Facilities Division includes Convention Center, Community Centers, Visual Art Center, Arena, Main Street, and Historic Preservation

BUDGET SUMMARY

The City's 2015 Annual Budget is funded primarily through two types of funds, the General Fund and the Water and Sewer Enterprise Fund.

The General Fund is used to pay for core City services. Examples of these services are public safety, parks and recreation, street maintenance, and the library. The revenue to pay for these services comes from primarily sales tax and property taxes, but also includes fees, licenses and permits, fines and other various sources.

The City's property tax is levied each October 1 based on the assessed value of all real and business personal property in the city. The City Commission sets the property tax rate. The value of property is established by the Harrison Central Appraisal District.

The Water and Sewer Enterprise Fund is funded from water and sewer user fees.

The following pages summarize revenue and expenditures for both of these funds.

The City also has various other funds that are designated for a special purpose and do not support the annual operations of the city. The larger of these funds are shown in this document following the Water and Sewer Enterprise Fund.

Budget Summary

Estimated Revenue & Expenditures/Expenses

ESTIMATED REVENUES AND EXPENDITURES/EXPENSES GENERAL AND WATER SEWER ENTERPRISE FUNDS

	ACTUAL	ADOPTED		ADOPTED	
		BUDGET	ACTUAL	BUDGET	BUDGET
	<u>2013</u>	<u>2013</u>	<u>6/30/2014</u>	<u>2014</u>	<u>2015</u>
<u>REVENUES</u>					
Property Taxes	\$3,994,144	\$4,187,188	\$2,014,396	\$3,897,649	\$4,123,935
Sales Tax	5,958,485	5,565,000	3,042,222	5,797,500	6,075,000
Franchise Taxes	1,049,727	1,050,000	297,103	1,005,000	1,015,000
Licenses & Permits	109,732	135,000	54,709	112,000	99,700
Intergovernmental	223,103	105,500	7,284	103,000	236,000
Fees	3,913,708	4,040,250	1,941,119	3,747,000	3,820,780
Fines & Forfeitures	569,544	550,000	287,726	625,000	625,000
Miscellaneous	237,134	216,800	37,271	205,225	218,365
CVB-Trsf from Hotel/Motel Tax Fund	176,688	176,688	0	178,738	175,138
Interfund Transfer	1,746,000	1,746,000	873,000	1,746,000	1,496,000
Water & Sewer Charges	9,810,352	10,061,000	4,610,424	9,661,225	9,814,000
TOTALS	<u>\$27,788,617</u>	<u>\$27,833,426</u>	<u>\$13,165,254</u>	<u>\$27,078,337</u>	<u>\$27,698,918</u>
<u>EXPENDITURES</u>					
General Government	\$421,209	\$404,870	\$199,086	\$346,979	\$356,142
City Secretary/Finance	523,960	556,580	252,055	547,575	563,800
Police Department	4,367,823	4,617,549	1,841,093	4,308,144	4,260,783
Fire Department	3,728,050	3,775,809	1,667,736	3,630,534	3,659,466
Public Services	3,489,913	3,353,271	1,110,197	3,567,167	3,605,789
Planning & Development	386,000	377,044	170,042	451,745	469,507
Support Services	2,849,632	2,981,305	1,368,473	2,898,050	3,044,624
Tax Collection	91,545	91,800	69,835	97,000	94,025
Nondepartmental	2,688,554	2,448,105	1,596,551	2,339,451	2,434,996
Water Utilities	4,796,859	4,943,619	2,225,020	4,586,142	4,990,458
Debt Service	2,752,603	2,480,724	2,211,465	2,478,518	2,723,209
Interfund Transfer	2,402,000	1,802,000	873,000	1,746,000	1,496,000
TOTALS	<u>\$28,498,148</u>	<u>\$27,832,676</u>	<u>\$13,584,553</u>	<u>\$26,997,305</u>	<u>\$27,698,799</u>

GENERAL FUND

The General Fund is used to pay for core City services. The following departments provide services directly to citizens or provide support services to the departments:

- *General Government which includes Legislative, City Attorney, and Administration*
- *City Secretary/Finance which includes Accounting, Records Management, Purchasing, and Municipal Court*
- *Public Safety including Police and Fire*
- *Public Services which includes Streets and Sanitation*
- *Planning & Development which includes Planning, Building Permits and Inspections, Code Enforcement, and Health Inspections*
- *Support Services which includes Library, Information Technology, Community Facilities, Parks and Recreation, Fleet, and Buildings*
- *Non-departmental*

The revenue to pay for these services comes from primarily sales tax, fees and property tax, but also includes licenses and permits, fines and other various sources.

This section of the budget includes the following:

- *Property tax information including the tax rate and collection schedule, 20-year property rate analysis, and analysis of property valuations for the previous 10 years*
- *General Fund estimated revenues*
- *General Fund estimated expenditures*
- *General Fund detailed line-item departmental budgets*

**General Fund
Tax Rate/Collection Schedule**

GENERAL FUND
TAX RATE COLLECTION SCHEDULE
2015

Assessed Valuation	<u>\$974,498,318</u>
--------------------	----------------------

*Tax Rate per \$100 Valuation

*For Operations	\$0.42699	4,161,011
For Debt Service	0.04905	477,991

*Total	<u>\$0.47604</u>	<u>\$4,639,002</u>
--------	------------------	--------------------

Total Current Tax Levy	<u>\$4,639,002</u>
------------------------	--------------------

For Operation:

Estimated Current Tax Collections (92.5%)	\$3,848,935
Estimated Debt Service Collections (92.5%)	442,142
Estimated Delinquent Tax Collections-General Fund	180,000
Estimated Delinquent Tax Collections-Debt Service Fund	25,000
Estimated Penalty & Interest Collections-General Fund	95,000
Estimated Penalty & Interest Collections-Debt Service Fund	<u>18,000</u>

Total Tax Collections - City Operations	<u>\$4,609,077</u>
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* Tax Rate per \$100 valuation takes into consideration a 1/2 cent sales tax estimated receipt of \$2,025,000 for property tax reduction.

General Fund
Analysis of Tax Rate

ANALYSIS OF TAX RATE PER \$100.00 VALUATION
LAST (20) YEARS

TAX YEAR	BUDGET YEAR	(A) GENERAL OPERATING		(B) INTEREST AND SINKING		(C) TOTAL TAX RATE
		TAX RATE	% OF (C)	TAX RATE	% OF (C)	
1995	1996	0.41766	82%	0.09000	18%	0.50766
1996	1997	0.42279	84%	0.08325	16%	0.50604
1997	1998	0.42179	84%	0.08077	16%	0.50256
1998	1999	0.42342	85%	0.07613	15%	0.49955
1999	2000	0.42270	85%	0.07185	15%	0.49455
2000	2001	0.42471	86%	0.06984	14%	0.49455
2001	2002	0.43480	88%	0.05975	12%	0.49455
2002	2003	0.43700	88%	0.05755	12%	0.49455
2003	2004	0.43678	88%	0.05777	12%	0.49455
2004	2005	0.44206	89%	0.05249	11%	0.49455
2005	2006	0.44638	90%	0.04817	10%	0.49455
2006	2007	0.44979	91%	0.04476	9%	0.49455
2007	2008	0.42464	89%	0.05140	11%	0.47604
2008	2009	0.42589	89%	0.05015	11%	0.47604
2009	2010	0.42902	90%	0.04702	10%	0.47604
2010	2011	0.42723	90%	0.04881	10%	0.47604
2011	2012	0.40378	85%	0.07226	15%	0.47604
2012	2013	0.40311	85%	0.07293	15%	0.47604
2013	2014	0.39830	84%	0.07774	16%	0.47604
2014	2015	0.42699	90%	0.04905	10%	0.47604

ANALYSIS OF PROPERTY VALUATIONS
PREVIOUS (10) YEARS

(A) TAX YEAR	(B) BUDGET YEAR	(C) % ASSESSED	(D) ASSESSED VALUE REAL PROPERTY	(E) ASSESSED VALUE PERSONAL PROPERTY	(F) TOTAL ASSESSED VALUE	(G) LESS EXEMPTIONS	(H) NET ASSESSED VALUE	(I) % OF TOTAL VALUE ASSESSED	(J) TAX RATE
2005	2006	100%	752,660,840	170,062,700	922,723,540	206,822,758	715,900,782	78%	0.49455
2006	2007	100%	786,159,060	198,349,960	984,509,020	212,005,562	772,503,458	78%	0.49455
2007	2008	100%	876,399,890	270,051,785	1,146,451,675	244,646,494	901,805,181	79%	0.47604
2008	2009	100%	988,027,270	203,783,370	1,191,810,640	249,882,439	941,928,201	79%	0.47604
2009	2010	100%	1,020,098,820	242,223,560	1,262,322,380	259,220,419	1,003,101,961	79%	0.47604
2010	2011	100%	1,020,018,500	251,392,730	1,271,411,230	261,711,379	1,009,699,851	79%	0.47604
2011	2012	100%	1,041,600,370	286,717,480	1,328,317,850	280,111,968	1,048,205,882	79%	0.47604
2012	2013	100%	1,048,088,720	311,001,870	1,359,090,590	309,899,946	1,049,190,644	77%	0.47604
2013	2014	100%	1,069,838,890	229,288,090	1,299,126,980	315,853,613	983,273,367	76%	0.47604
2014	2015	100%	1,099,057,240	202,393,900	1,301,451,140	326,952,822	974,498,318	75%	0.47604

**General Fund
Estimated Revenues**

GENERAL FUND
ESTIMATED REVENUES

		PROPOSED				
ACCT	DESCRIPTION	ACTUAL 2013	BUDGET 2013	ACTUAL 6/30/2014	BUDGET 2014	BUDGET 2015
<u>TAXES</u>						
4000	Property Tax	\$3,714,768	\$3,912,188	\$1,884,006	\$3,622,649	\$3,848,935
4001	Delinquent Tax	182,655	175,000	70,528	180,000	180,000
4002	Penalty & Interest-Taxes	96,721	100,000	59,862	95,000	95,000
4004	Sales Tax Receipts	3,972,323	3,710,000	2,028,148	3,865,000	4,050,000
4005	Electrical Franchise Tax	659,356	660,000	179,199	660,000	660,000
4006	Gas Franchise Tax	114,352	120,000	53,646	100,000	110,000
4007	Telephone Franchise Tax	163,104	150,000	39,155	120,000	145,000
4008	Cable Television Franchise Tax	112,915	120,000	25,103	125,000	100,000
4015	Sales Tax-Property Tax Reduction	1,986,162	1,855,000	1,014,074	1,932,500	2,025,000
Subtotal		\$11,002,356	\$10,802,188	\$5,353,721	\$10,700,149	\$11,213,935
<u>LICENSES & PERMITS</u>						
4100	Building Permits	\$48,010	\$75,000	\$27,708	\$60,000	\$50,000
4105	Electrical Permits	13,470	18,000	5,223	15,000	10,000
4110	Liquor Permits	6,795	2,000	1,538	2,000	3,200
4115	Plumbing Permits	10,236	15,000	3,306	10,000	7,000
4130	Other Licenses/Permits	1,610	2,000	1,735	1,000	2,000
4135	Itinerate Vendor Permits	120	0	230	0	0
4140	Burning Permits	11,350	10,000	5,950	10,000	11,000
Subtotal		\$91,591	\$122,000	\$45,690	\$98,000	\$83,200
<u>INTERGOVERNMENTAL REVENUE</u>						
4210	Library Services-Harrison County	44,000	44,000	0	44,000	141,000
4225	Mixed Drink Tax Refund	26,486	27,500	7,284	25,000	25,000
4230	Animal Control-Harrison County	34,000	34,000	0	34,000	70,000
Subtotal		\$104,486	\$105,500	\$7,284	\$103,000	\$236,000
<u>FEES</u>						
4400	Development Fees	\$4,035	\$3,000	\$1,477	\$3,000	\$3,000
4405	Record Duplication	8,813	9,000	3,687	9,000	8,500
4406	Taxable Record Duplication	4,263	3,500	2,552	3,500	4,000
4410	Ambulance Fees	1,097,597	1,200,000	470,716	900,000	900,000
4412	Special Response Fees	37,877	45,000	12,013	35,000	30,000
4420	Driveway/Culvert Fees	2,051	3,000	336	1,000	1,000
4426	Refuse Collection	2,196,678	2,277,250	1,127,848	2,250,000	2,250,000
4427	Convenience Station	10,855	17,000	6,760	17,000	12,500
4430	Animal Shelter Fees	1,525	2,000	370	2,000	1,500
4431	Animal Adoption	4,414	2,000	177	2,000	1,500
4432	Burglar Alarm Fees	21,115	22,000	8,685	22,000	20,000
4434	Wrecker License & Inspection Fee	8,830	8,000	10,430	8,000	9,500

**General Fund
Estimated Revenues**

GENERAL FUND
ESTIMATED REVENUES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>2013</u>	<u>BUDGET</u> <u>2013</u>	<u>ACTUAL</u> <u>6/30/2014</u>	<u>BUDGET</u> <u>2014</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>2015</u>
	<u>Fees - continued</u>					
4435	Food Handler's Fees	96,033	85,000	44,643	90,000	95,000
4445	Community Center	19,228	15,000	10,836	17,000	20,000
4454	Athletic Field Fees	2,610	2,000	120	2,000	2,500
4460	Swimming Fees	4,583	2,500	827	2,500	2,500
4462	Rentals	19,257	15,000	9,615	15,000	40,000
4463	Swimming Instruction	2,210	2,000	1,200	2,000	2,000
4465	Convention Center Rental	109,495	100,000	89,520	105,000	135,000
4470	Concession Fees	165	2,500	0	2,500	2,500
4475	Library Room Rental	1,365	1,500	631	1,500	1,500
4476	Weisman Building Tenant Rent	10,000	12,000	7,920	18,000	17,280
4490	Visual Art Center Fees	29,520	28,000	14,520	30,000	30,000
4495	Covered Arena Fees	89,650	75,000	45,597	78,000	90,000
4496	Golf Course Fees	120,931	95,000	64,684	120,000	130,000
4497	Library Fines	10,608	13,000	5,955	11,000	11,000
	Subtotal	\$3,913,708	\$4,040,250	\$1,941,119	\$3,747,000	\$3,820,780
	<u>FINES & FORFEITURES</u>					
5000	Fines & Forfeitures	\$499,136	\$550,000	\$194,905	\$625,000	\$625,000
5075	Traffic Light Revenue	537,690	0	196,179	0	0
5076	Traffic Light Expenses	(467,282)	0	(103,358)	0	0
	Subtotal	\$569,544	\$550,000	\$287,726	\$625,000	\$625,000
	<u>MISCELLANEOUS REVENUE</u>					
5100	Interest Earned	\$25,148	\$20,000	\$525	\$20,000	\$20,000
5105	Industrial District Agreement	143,428	147,000	0	143,425	161,565
5109	MEDCO Services Agreement	4,800	4,800	2,400	4,800	4,800
5110	Interfund Transfer	1,746,000	1,746,000	873,000	1,746,000	1,496,000
5111	CVB-Trsf from Hotel/Motel Tax Fund	176,688	176,688	0	178,738	175,138
5115	Sale of Assets	15,029	20,000	0	15,000	15,000
5125	Miscellaneous	15,438	10,000	24,674	10,000	10,000
5128	Insurance Reimbursements	11,960	0	5,666	0	0
5130	Oil & Gas Royalties	1,239	5,000	532	2,000	1,000
	Subtotal	\$2,139,730	\$2,129,488	\$906,797	\$2,119,963	\$1,883,503
	GRAND TOTAL	\$17,821,415	\$17,749,426	\$8,542,337	\$17,393,112	\$17,862,418

**General Fund
Estimated Expenditures**

GENERAL FUND
ESTIMATED EXPENDITURES

<u>DEPARTMENT</u>	<u>ACTUAL</u> <u>2013</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2013</u>	<u>ACTUAL</u> <u>6/30/2014</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2014</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>2015</u>
<u>GENERAL GOVERNMENT</u>					
Legislative	\$19,001	\$35,300	\$4,177	\$35,300	\$34,500
City Attorney	108,269	74,200	45,955	74,200	77,800
Administrative	198,824	195,400	96,491	123,090	128,673
Human Resources	95,115	99,970	52,463	114,389	115,169
Subtotal	\$421,209	\$404,870	\$199,086	\$346,979	\$356,142
<u>CITY SECRETARY/FINANCE</u>					
Finance	\$198,596	\$219,451	\$99,406	\$212,495	\$220,343
City Secretary	80,498	89,361	39,912	87,538	93,260
Purchasing	3,143	3,675	1,903	3,675	3,325
Municipal Court	241,723	244,093	110,834	243,867	246,872
Subtotal	\$523,960	\$556,580	\$252,055	\$547,575	\$563,800
<u>PUBLIC SAFETY</u>					
<u>POLICE</u>					
Special Services	\$867,946	\$972,323	\$351,448	\$807,185	\$806,437
Patrol	2,593,520	2,758,348	1,100,376	2,571,930	2,517,258
Criminal Investigation	782,985	746,100	334,001	788,741	794,781
Animal Control	123,372	140,778	55,268	140,288	142,307
Subtotal	\$4,367,823	\$4,617,549	\$1,841,093	\$4,308,144	\$4,260,783
<u>FIRE</u>					
Prevention	\$193,194	\$195,196	\$58,597	\$196,410	\$188,615
Suppression	2,528,701	2,579,309	1,130,855	2,608,692	2,031,394
Emergency Medical Services	1,000,132	991,004	475,233	815,932	1,429,568
Emergency Management	6,023	10,300	3,051	9,500	9,889
Subtotal	\$3,728,050	\$3,775,809	\$1,667,736	\$3,630,534	\$3,659,466
Subtotal Public Safety	\$8,095,873	\$8,393,358	\$3,508,829	\$7,938,678	\$7,920,249
<u>PUBLIC SERVICES</u>					
Streets/Drainage	\$1,586,854	\$1,353,371	\$322,899	\$1,582,167	\$1,637,789
Sanitation	1,903,059	1,999,900	787,298	1,985,000	1,968,000
Subtotal	\$3,489,913	\$3,353,271	\$1,110,197	\$3,567,167	\$3,605,789

General Fund
Estimated Expenditures

GENERAL FUND
ESTIMATED EXPENDITURES

<u>DEPARTMENT</u>	<u>ACTUAL</u> <u>2013</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2013</u>	<u>ACTUAL</u> <u>6/30/2014</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2014</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>2015</u>
<u>SUPPORT SERVICES</u>					
Library	\$443,043	\$471,666	\$208,096	\$470,829	\$463,868
Information Technology	185,703	210,766	101,615	237,804	322,975
Fleet Services	165,174	169,460	87,862	175,239	181,271
Buildings	710,058	670,613	389,395	730,326	780,789
Community Facilities	592,638	599,845	259,869	531,807	540,638
Parks & Recreation	753,016	858,955	321,636	752,045	755,083
Subtotal	\$2,849,632	\$2,981,305	\$1,368,473	\$2,898,050	\$3,044,624
<u>NONDEPARTMENTAL</u>					
Nondepartmental	\$1,829,834	\$1,591,172	\$1,124,971	\$1,545,903	\$1,648,615
Subtotal	\$1,829,834	\$1,591,172	\$1,124,971	\$1,545,903	\$1,648,615
<u>TAX COLLECTION</u>					
Tax Collection	\$91,545	\$91,800	\$69,835	\$97,000	\$94,025
Subtotal	\$91,545	\$91,800	\$69,835	\$97,000	\$94,025
<u>PLANNING & DEVELOPMENT</u>					
Planning	\$0	\$0	\$20,328	\$78,348	\$88,295
Building Permits & Inspections	219,182	218,906	89,726	193,032	200,097
Code Enforcement	88,863	80,191	22,723	100,172	100,715
Health	77,955	77,947	37,265	80,193	80,400
Subtotal	\$386,000	\$377,044	\$170,042	\$451,745	\$469,507
<u>INTERFUND TRANSFERS</u>					
Interfund Transfers	\$274,750	\$0	\$0	\$0	\$159,620
Subtotal	\$274,750	\$0	\$0	\$0	\$159,620
GRAND TOTAL	\$17,962,716	\$17,749,400	\$7,803,488	\$17,393,097	\$17,862,371

General Fund Revenue and Expenditure Summary

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

	2015
	<u>PROPOSED BUDGET</u>
Estimated Revenue	<u>\$17,862,418</u>
 FUNDS AVAILABLE FOR APPROPRIATION	 <u>\$17,862,418</u>
 <u>ESTIMATED EXPENDITURES:</u>	
Legislative	\$34,500
City Attorney	\$77,800
Administration	\$128,673
Human Resources	\$115,169
Finance	\$220,343
City Secretary	\$93,260
Purchasing	\$3,325
Municipal Court	\$246,872
Police	\$4,260,783
Fire	\$3,659,466
Public Services	\$3,605,789
Library	\$463,868
Information Technology	\$322,975
Fleet	\$181,271
Buildings	\$780,789
Community Facilities	\$540,638
Parks & Recreation	\$755,083
Nondepartmental	\$1,648,615
Tax	\$94,025
Planning	\$88,295
Building Permits & Inspections	\$200,097
Code Enforcement	\$100,715
Health	\$80,400
Interfund Transfers	<u>\$159,620</u>
 EXPENDITURES TOTAL	 <u>\$17,862,371</u>
 ESTIMATED EXCESS REVENUE OVER EXPENDITURES	 <u><u>\$47</u></u>

DEPARTMENTAL BUDGETS

The Departmental Budgets are line-item budgets. The Departmental Budgets provide budgeted amounts by categories of expenditures. They are also divided into divisions within each department.

The departments and divisions in this section of the Budget are as follows:

GENERAL GOVERNMENT

*Legislative
City Attorney
Administration
Human Resources*

CITY SECRETARY/FINANCE

*Finance
Records Management
Purchasing
Municipal Court*

POLICE

*Special Services
Patrol
Criminal Investigation
Animal Control*

FIRE

*Fire Prevention
Fire Suppression
Emergency Medical Services
Emergency Management*

PUBLIC SERVICES

*Streets
Sanitation*

PLANNING & DEVELOPMENT

*Planning
Building Permits & Inspections
Code Enforcement
Health Inspections*

SUPPORT SERVICES

*Library
Information Technology
Community Facilities:
Convention Center/Community Centers
Visual Art Center
Arena
Main Street/Historic Preservation
Parks & Recreation:
Administration
Parks
Recreation
Golf Course
Fleet
Buildings*

NONDEPARTMENTAL

APPRAISAL DISTRICT

**General Fund
General Government
Legislative**

Fund: 1 GENERAL FUND		GENERAL GOVERNMENT		LEGISLATIVE		
		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0125-01-01	EXTRA HELP - ELECTIONS	0	800	0	800	0
	<i>Personnel Services-----Subtotal</i>	0	800	0	800	0
	<i>Supplies-----Subtotal</i>	0	0	0	0	0
01-0302-01-01	CODIFICATION	700	2,600	0	2,600	2,600
01-0312-01-01	GENERAL ADVERTISING	0	1,500	2,375	1,500	1,500
01-0315-01-01	ELECTION CONTRACT FEES	0	8,000	0	8,000	8,000
01-0324-01-01	PRINTING & REPRODUCTION	46	150	0	150	150
01-0345-01-01	CONFERENCE & TRAINING	17,088	21,000	318	21,000	21,000
01-0346-01-01	DUES & SUBSCRIPTION	574	500	93	500	500
01-0347-01-01	MISCELLANEOUS	593	750	1,391	750	750
	<i>Charges for service----Subtotal</i>	19,001	34,500	4,177	34,500	34,500
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 1 LEGISLATIVE		19,001	35,300	4,177	35,300	34,500

**General Fund
General Government
City Attorney**

Fund: 1 GENERAL FUND

GENERAL GOVERNMENT

CITY ATTORNEY

	Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
<i>Personnel Services-----Subtotal</i>	0	0	0	0	0
<i>Supplies-----Subtotal</i>	0	0	0	0	0
01-0304-01-03 TELEPHONE-CELLULAR	0	600	0	600	0
01-0305-01-03 OTHER PROFESSIONAL SERVICES	55,470	25,000	20,101	25,000	25,000
01-0316-01-03 CONTRACTED SERVICES	45,600	45,600	22,800	45,600	45,600
01-0346-01-03 DUES & SUBSCRIPTION	7,199	3,000	3,054	3,000	7,200
<i>Charges for service----Subtotal</i>	108,269	74,200	45,955	74,200	77,800
<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 3 CITY ATTORNEY	108,269	74,200	45,955	74,200	77,800

**General Fund
General Government
Administration**

Fund: 1 GENERAL FUND

GENERAL GOVERNMENT

ADMINISTRATION

		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0101-01-04	SALARIES-OFFICIALS & ADMIN	108,436	108,021	54,251	54,011	59,584
01-0106-01-04	SALARIES-OFFICE & CLERICAL	33,498	33,370	15,786	33,370	34,037
01-0109-01-04	SALARIES-OVERTIME	1,614	100	0	100	100
01-0111-01-04	SALARIES-LONGEVITY	1,344	1,344	496	792	792
01-0112-01-04	SALARIES-INCENTIVE	0	0	0	0	1,110
01-0113-01-04	UNIFORM ALLOWANCE	0	0	0	0	360
01-0122-01-04	TMRS	26,921	26,567	13,086	15,982	16,868
01-0129-01-04	RELIEF FUND PAYMENTS	0	0	5	0	0
01-0133-01-04	FICA	11,183	11,068	4,120	6,982	3,572
01-0134-01-04	WORKER'S COMPENSATION	249	230	77	153	150
	<i>Personnel Services-----Subtotal</i>	183,245	180,700	87,821	111,390	116,573
01-0201-01-04	OFFICE SUPPLIES	1,678	2,200	580	2,200	1,800
	<i>Supplies-----Subtotal</i>	1,678	2,200	580	2,200	1,800
01-0304-01-04	TELEPHONE - CELLULAR	796	900	461	900	900
01-0311-01-04	TRANSPORTATION	6,000	6,000	4,200	3,000	3,300
01-0324-01-04	PRINTING & REPRODUCTION	3,820	2,000	3,353	2,000	4,000
01-0342-01-04	REPAIR & MAINTENANCE EQUIPMENT	0	100	0	100	0
01-0345-01-04	CONFERENCE & TRAINING	1,546	2,000	0	2,000	1,000
01-0346-01-04	DUES & SUBSCRIPTION	1,249	1,000	76	1,000	600
01-0347-01-04	MISCELLANEOUS	490	500	0	500	500
	<i>Charges for service----Subtotal</i>	13,901	12,500	8,090	9,500	10,300
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 4	ADMINISTRATION	198,824	195,400	96,491	123,090	128,673

General Fund
General Government
Human Resources

Fund: 1 GENERAL FUND

GENERAL GOVERNMENT

HUMAN RESOURCES

		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0101-01-08	SALARIES-OFFICIALS & ADMIN	52,306	52,106	24,650	52,106	53,148
01-0106-01-08	SALARIES-OFFICE & CLERICAL	11,440	11,397	10,783	22,793	23,249
01-0109-01-08	SALARIES-OVERTIME	0	100	0	100	100
01-0111-01-08	SALARIES-LONGEVITY	1,008	864	0	1,152	1,248
01-0122-01-08	TMRS	11,553	11,507	6,204	13,334	13,209
01-0133-01-08	FICA	4,890	4,931	2,680	5,826	5,947
01-0134-01-08	WORKER'S COMPENSATION	108	100	65	128	118
	<i>Personnel Services-----Subtotal</i>	81,305	81,005	44,382	95,439	97,019
01-0201-01-08	OFFICE SUPPLIES	490	700	410	700	700
	<i>Supplies-----Subtotal</i>	490	700	410	700	700
01-0304-01-08	TELEPHONE-CELLULAR	387	400	402	400	800
01-0323-01-08	SERVICE AGREEMENT-TECHNICAL	1,733	1,665	1,802	1,750	1,850
01-0324-01-08	PRINTING & REPRODUCTION	0	500	0	400	200
01-0342-01-08	REPAIR & MAINTENANCE EQUIPMENT	595	500	0	500	500
01-0345-01-08	CONFERENCE & TRAINING	1,473	1,500	571	1,500	1,500
01-0346-01-08	DUES & SUBSCRIPTION	1,345	1,600	544	1,600	1,500
01-0347-01-08	MISCELLANEOUS	0	100	0	100	100
01-0355-01-08	H/R-CIVIL SERVICE	7,787	12,000	4,352	12,000	11,000
	<i>Charges for service----Subtotal</i>	13,320	18,265	7,671	18,250	17,450
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 8	HUMAN RESOURCES	95,115	99,970	52,463	114,389	115,169
Department Number: 1	GENERAL GOVERNMENT	421,209	404,870	199,086	346,979	356,142

**General Fund
City Secretary/Finance
Finance**

Fund: 1 GENERAL FUND

CITY SECRETARY/FINANCE

FINANCE

		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0101-02-02	SALARIES-OFFICIAL & ADMIN	43,860	43,692	20,670	43,692	48,136
01-0106-02-02	SALARIES-OFFICE & CLERICAL	90,806	93,309	44,690	92,578	97,592
01-0109-02-02	SALARIES-OVERTIME	0	2,800	0	2,800	500
01-0111-02-02	SALARIES-LONGEVITY	1,368	1,968	0	1,512	1,656
01-0122-02-02	TMRS	24,591	25,627	11,602	24,931	25,432
01-0133-02-02	FICA	9,731	10,983	4,690	10,893	11,451
01-0134-02-02	WORKER'S COMPENSATION	239	222	121	239	226
	<i>Personnel Services-----Subtotal</i>	170,595	178,601	81,773	176,645	184,993
01-0201-02-02	OFFICE SUPPLIES	5,218	5,000	2,118	5,000	5,000
	<i>Supplies-----Subtotal</i>	5,218	5,000	2,118	5,000	5,000
01-0304-02-02	TELEPHONE - CELLULAR	881	1,200	415	1,200	900
01-0305-02-02	OTHER PROFESSIONAL SERVICES	4,181	3,900	686	3,900	3,900
01-0311-02-02	TRANSPORTATION	1,800	1,800	900	1,800	1,800
01-0318-02-02	GENERAL PRINTING	0	200	0	200	0
01-0323-02-02	SERVICE AGREEMENTS-TECHNICAL	9,700	13,900	9,200	13,900	13,900
01-0324-02-02	PRINTING & REPRODUCTION	416	300	227	300	500
01-0342-02-02	REPAIR & MAINTENANCE EQUIPMENT	0	3,000	0	3,000	3,000
01-0345-02-02	CONFERENCE & TRAINING	3,879	4,450	3,611	4,450	4,450
01-0346-02-02	DUES & SUBSCRIPTION	1,663	2,000	476	2,000	1,800
01-0347-02-02	MISCELLANEOUS	263	100	0	100	100
	<i>Charges for service----Subtotal</i>	22,783	30,850	15,515	30,850	30,350
01-0420-02-02	IMPROVEMENTS-DATA PROCESSING	0	0	0	0	0
01-0440-02-02	OTHER MACHINERY & EQUIPMENT	0	5,000	0	0	0
	<i>Capital outlay-----Subtotal</i>	0	5,000	0	0	0
Program Number: 2	ACCOUNTING	198,596	219,451	99,406	212,495	220,343

General Fund
City Secretary/Finance
City Secretary

Fund: 1 GENERAL FUND

CITY SECRETARY/FINANCE

CITY SECRETARY

		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0101-02-03	SALARIES-OFFICIAL & ADMIN	43,860	43,692	20,670	43,692	48,136
01-0103-02-03	SALARIES-TECHNICIAN	16,482	19,268	8,874	18,537	18,908
01-0109-02-03	SALARIES-OVERTIME	0	200	0	200	200
01-0111-02-03	SALARIES-LONGEVITY	264	864	0	312	360
01-0122-02-03	TMRS	11,134	11,750	5,331	11,301	11,792
01-0133-02-03	FICA	4,769	5,035	2,329	4,938	5,309
01-0134-02-03	WORKER'S COMPENSATION	110	102	55	108	105
	<i>Personnel Services-----Subtotal</i>	76,619	80,911	37,259	79,088	84,810
01-0201-02-03	OFFICE SUPPLIES	746	1,250	482	1,250	1,250
01-0217-02-03	OTHER SUPPLIES	0	100	0	100	100
	<i>Supplies-----Subtotal</i>	746	1,350	482	1,350	1,350
01-0311-02-03	TRANSPORTATION	1,800	1,800	900	1,800	1,800
01-0342-02-03	REPAIR & MAINTENANCE EQUIPMENT	0	350	0	350	350
01-0345-02-03	CONFERENCE & TRAINING	430	4,000	1,271	4,000	4,000
01-0346-02-03	DUES & SUBSCRIPTION	648	800	0	800	800
01-0347-02-03	MISCELLANEOUS	255	150	0	150	150
	<i>Charges for service----Subtotal</i>	3,133	7,100	2,171	7,100	7,100
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 3	CITY SECRETARY	80,498	89,361	39,912	87,538	93,260

**General Fund
City Secretary/Finance
Purchasing**

Fund: 1 GENERAL FUND

CITY SECRETARY/FINANCE

PURCHASING

	Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
<i>Personnel Services-----Subtotal</i>	0	0	0	0	0
01-0201-02-04 OFFICE SUPPLIES	104	100	0	100	0
<i>Supplies-----Subtotal</i>	104	100	0	100	0
01-0323-02-04 SERVICE AGREEMENTS-TECHNOLOGY	1,325	1,325	1,325	1,325	1,325
01-0324-02-04 PRINT AND REPRODUCTION	0	0	0	0	0
01-0345-02-04 CONFERENCE & TRAINING	1,289	1,750	433	1,750	1,500
01-0346-02-04 DUES & SUBSCRIPTIONS	425	500	145	500	500
<i>Charges for service-----Subtotal</i>	3,039	3,575	1,903	3,575	3,325
<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 4 PURCHASING	3,143	3,675	1,903	3,675	3,325

Note: Purchasing was funded under Purchasing in 2012 & 2013

General Fund
City Secretary/Finance
Municipal Court

Fund: 1 GENERAL FUND CITY SECRETARY/FINANCE

MUNICIPAL COURT

		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0101-02-05	SALARIES-OFFICIALS & ADMIN	89,542	89,198	42,198	89,198	90,982
01-0102-02-05	SALARIES-PROFESSIONAL	40,134	39,980	18,913	39,980	39,980
01-0106-02-05	SALARIES-OFFICE & CLERICAL	53,300	53,095	25,119	53,095	54,157
01-0109-02-05	SALARIES-OVERTIME	0	200	309	200	200
01-0110-02-05	SALARIES-PART TIME & HOURLY	7,352	8,000	1,698	8,000	8,000
01-0111-02-05	SALARIES-LONGEVITY	2,016	2,016	0	2,208	2,400
01-0122-02-05	TMRS	25,898	25,848	11,841	25,389	25,152
01-0133-02-05	FICA	14,691	14,748	6,750	14,763	14,995
01-0134-02-05	WORKER'S COMPENSATION	268	298	76	324	296
01-0163-02-05	WEAPON REPLACEMENT ALLOWANCE	300	300	0	300	300
	<i>Personnel Services-----Subtotal</i>	233,501	233,683	106,904	233,457	236,462
01-0201-02-05	OFFICE SUPPLIES	901	1,500	487	1,500	1,200
01-0205-02-05	FUEL, OIL & LUBE	2,288	2,170	908	2,170	2,170
01-0206-02-05	CLOTHING	99	150	0	150	150
01-0213-02-05	MOTOR VEHICLE	437	750	383	750	750
01-0218-02-05	SMALL TOOL & MINOR EQUIPMENT	0	100	0	100	100
	<i>Supplies-----Subtotal</i>	3,725	4,670	1,778	4,670	4,370
01-0304-02-05	TELEPHONE - CELLULAR	938	910	454	910	910
01-0305-02-05	OTHER PROFESSIONAL SERVICES	370	750	0	750	750
01-0324-02-05	PRINT & REPRODUCTION	696	1,000	0	1,000	1,000
01-0342-02-05	REPAIR & MAINTENANCE EQUIPMENT	0	500	0	500	500
01-0345-02-05	CONFERENCE & TRAINING	1,345	1,800	1,254	1,800	1,800
01-0346-02-05	DUES & SUBSCRIPTION	36	180	0	180	180
01-0347-02-05	MISCELLANEOUS	0	0	-12	0	0
01-0351-02-05	LAUNDRY SERVICE	1,112	600	456	600	900
	<i>Charges for service----Subtotal</i>	4,497	5,740	2,152	5,740	6,040
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 5	MUNICIPAL COURT	241,723	244,093	110,834	243,867	246,872
Department Number: 2	CITY SECRETARY/FINANCE	523,960	556,580	252,055	547,575	563,800

Note: Municipal Court was funded under General Government in 2012 & 2013

General Fund
Police-Special Services

Fund: 1 GENERAL FUND

POLICE

SPECIAL SERVICES

		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0101-03-02	SALARIES-OFFICIAL & ADMIN	108,562	166,858	33,984	98,135	93,840
01-0106-03-02	SALARIES-OFFICE & CLERICAL	444,269	482,344	179,064	421,820	427,294
01-0109-03-02	SALARIES-OVERTIME	20,368	6,000	13,232	3,403	3,403
01-0111-03-02	SALARIES-LONGEVITY	6,280	7,724	500	5,496	5,972
01-0112-03-02	SALARIES-INCENTIVE	2,860	4,440	879	2,220	2,220
01-0113-03-02	UNIFORM ALLOWANCES	960	1,440	300	720	720
01-0122-03-02	TMRS	104,408	120,346	39,916	94,010	91,500
01-0130-03-02	RELIEF FUND PAYMENT	86	84	38	84	84
01-0133-03-02	FICA	36,204	38,827	15,012	34,485	34,878
01-0134-03-02	WORKER'S COMPENSATION	3,397	3,170	1,142	2,262	1,976
01-0163-03-02	WEAPON REPLACEMENT ALLOWANCE	300	600	0	300	300
	<i>Personnel Services-----Subtotal</i>	727,694	831,833	284,067	662,935	662,187
01-0201-03-02	OFFICE SUPPLIES	17,238	12,000	10,035	15,000	15,000
01-0203-03-02	MEDICAL & CHEMICAL	12	0	0	0	0
01-0205-03-02	FUEL, OIL & LUBE	1,888	0	0	0	0
01-0206-03-02	CLOTHING	680	0	0	0	0
01-0208-03-02	FOOD SUPPLIES	111	0	0	0	0
01-0213-03-02	MOTOR VEHICLE	3,021	0	0	0	0
01-0217-03-02	OTHER SUPPLIES	112	400	0	400	400
01-0218-03-02	SMALL TOOLS & MINOR EQUIPMENT	160	200	0	200	200
01-0225-03-02	TACTICAL	4,442	5,500	0	5,500	5,500
	<i>Supplies-----Subtotal</i>	27,664	18,100	10,035	21,100	21,100
01-0304-03-02	TELEPHONE-CELLULAR	15,076	12,000	4,951	15,000	15,000
01-0305-03-02	OTHER PROFESSIONAL SERVICES	0	2,850	250	2,850	2,850
01-0306-03-02	DRUG TESTING	36	500	66	500	500
01-0308-03-02	TELEPHONE-LAND	0	3,000	0	0	0
01-0309-03-02	RADIO REPAIRS	6,095	12,240	4,043	10,000	10,000
01-0311-03-02	TRANSPORTATION	1,600	4,800	0	4,800	4,800
01-0323-03-02	SERVICE AGREEMENTS-TECHNICAL	17,343	15,600	17,674	18,600	18,600
01-0324-03-02	PRINTING & REPRODUCTION	636	2,100	774	2,100	2,100
01-0342-03-02	REPAIR & MAINTENANCE EQUIPMENT	1,909	2,800	276	2,800	2,800
01-0344-03-02	RENTALS	2,000	2,400	600	2,400	2,400
01-0345-03-02	CONFERENCE & TRAINING	187	2,800	264	2,800	2,800
01-0346-03-02	DUES & SUBSCRIPTION	172	800	66	800	800
01-0347-03-02	MISCELLANEOUS	1,514	1,500	882	1,500	1,500
01-0359-03-02	JAIL CONTRACT	38,600	30,000	15,440	30,000	30,000
01-0360-03-02	JANITORIAL CONTRACT	27,420	29,000	12,060	29,000	29,000
	<i>Charges for service----Subtotal</i>	112,588	122,390	57,346	123,150	123,150
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 2	SPECIAL SERVICES	867,946	972,323	351,448	807,185	806,437

**General Fund
Police-Patrol**

Fund: 1 GENERAL FUND

POLICE

PATROL

		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0102-03-03	SALARIES-PROFESSIONAL	276,839	278,432	132,339	279,432	285,300
01-0103-03-03	SALARIES-TECHNICIAN	243,738	192,224	116,559	239,655	245,288
01-0104-03-03	SALARIES-PROTECTIVE SERVICE	1,106,594	1,264,211	483,392	1,174,358	1,192,243
01-0109-03-03	SALARIES-OVERTIME	59,672	39,952	13,820	25,153	25,153
01-0111-03-03	SALARIES-LONGEVITY	17,904	19,840	100	19,604	19,008
01-0112-03-03	SALARIES-INCENTIVE	30,618	36,692	14,511	30,600	28,440
01-0113-03-03	UNIFORM ALLOWANCES	1,440	0	720	1,440	1,440
01-0115-03-03	SPECIAL ASSIGNMENT PAY	8,005	7,500	2,380	7,500	2,500
01-0122-03-03	TMRS	313,602	330,377	135,965	313,331	307,701
01-0130-03-03	RELIEF FUND PAYMENT	242	343	114	343	343
01-0133-03-03	FICA	24,802	26,837	11,809	25,947	26,261
01-0134-03-03	WORKER'S COMPENSATION	29,092	26,285	12,499	27,667	25,201
01-0163-03-03	WEAPON REPLACEMENT ALLOWANCE	9,900	12,000	0	11,700	11,700
01-0165-03-03	OVERTIME REIMBURSEMENT	-10,011	0	0	0	0
	PAYROLL SAVINGS THROUGH ATTRITION	0	0	0	-7,300	0
	<i>Personnel Services-----Subtotal</i>	2,112,437	2,234,693	924,208	2,149,430	2,170,578
01-0203-03-03	MEDICAL & CHEMICAL	0	410	0	410	410
01-0205-03-03	FUEL, OIL & LUBE	144,902	165,070	59,195	129,000	129,000
01-0206-03-03	CLOTHING	10,072	12,000	4,239	12,000	12,000
01-0213-03-03	MOTOR VEHICLE	45,591	33,000	15,545	33,000	33,000
01-0217-03-03	OTHER SUPPLIES	370	1,000	0	1,000	1,000
01-0220-03-03	FUEL REIMBURSEMENT	-10,307	0	0	0	0
01-0224-03-03	AMMUNITION	8,467	7,450	-675	7,450	7,450
01-0228-03-03	PERSONNEL PROTECTIVE EQUIPMENT	0	16,700	0	15,700	15,700
	<i>Supplies-----Subtotal</i>	199,095	235,630	78,304	198,560	198,560
01-0306-03-03	DRUG TESTING	72	0	108	0	0
01-0309-03-03	RADIO REPAIRS	2,384	5,000	679	5,000	5,000
01-0332-03-03	LIABILITY INSURANCE	20,372	24,000	10,553	24,000	24,000
01-0336-03-03	CAR WASHING SERVICE	56	200	21	200	200
01-0342-03-03	REPAIR & MAINTENANCE EQUIPMENT	3,539	3,500	2,031	5,000	5,000
01-0345-03-03	CONFERENCE & TRAINING	7,538	6,000	843	6,000	6,000
01-0347-03-03	MISCELLANEOUS	2,163	2,700	654	2,700	2,700
01-0351-03-03	LAUNDRY SERVICE	2,011	4,000	1,030	4,000	4,000
	<i>Charges for service----Subtotal</i>	38,135	45,400	15,919	46,900	46,900
01-0425-03-03	CARS & TRUCKS	11,100	10,000	2,661	12,100	12,100
01-0460-03-03	LEASE/PURCHASE PAYMENTS	232,622	232,625	75,821	164,940	89,120
01-0490-03-03	NON DEPRECIABLE CAPITAL ITEMS	131	0	3,463	0	0
	<i>Capital outlay-----Subtotal</i>	243,853	242,625	81,945	177,040	101,220
	Program Number: 3 PATROL	2,593,520	2,758,348	1,100,376	2,571,930	2,517,258

General Fund
Police-Criminal Investigation

Fund: 1 GENERAL FUND

POLICE

CRIMINAL INVESTIGATION

		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0102-03-04	SALARIES-PROFESSIONAL	222,093	221,438	105,204	221,938	227,259
01-0103-03-04	SALARIES-TECHNICIAN	191,332	237,155	92,548	192,224	194,831
01-0104-03-04	SALARIES-PROTECTIVE SERVICE	116,277	43,178	39,241	125,035	126,249
01-0106-03-04	SALARIES-OFFICE & CLERICAL	26,728	26,626	12,596	26,626	27,158
01-0109-03-04	SALARIES-OVERTIME	16,764	15,880	3,055	10,413	10,413
01-0111-03-04	SALARIES-LONGEVITY	8,100	8,232	44	8,636	8,636
01-0112-03-04	SALARIES-INCENTIVE	16,179	14,640	7,265	16,332	15,132
01-0113-03-04	UNIFORM ALLOWANCES	7,800	5,760	3,660	7,920	7,920
01-0115-03-04	SPECIAL ASSIGNMENT PAY	2,510	2,500	1,183	2,500	2,500
01-0122-03-04	TMRS	109,040	103,246	46,365	107,673	105,915
01-0130-03-04	RELIEF FUND PAYMENTS	108	84	54	84	84
01-0133-03-04	FICA	10,240	10,053	4,482	10,585	10,744
01-0134-03-04	WORKER'S COMPENSATION	7,195	7,398	4,217	8,565	7,730
01-0163-03-04	WEAPON REPLACEMENT ALLOWANCE	3,300	3,000	0	3,300	3,300
	<i>Personnel Services-----Subtotal</i>	737,666	699,190	319,914	741,831	747,871
01-0203-03-04	MEDICAL & CHEMICAL	30	0	0	0	0
01-0205-03-04	FUEL, OIL & LUBE	27,097	29,310	8,954	29,310	29,310
01-0213-03-04	MOTOR VEHICLE	8,564	5,200	1,227	5,200	5,200
01-0217-03-04	OTHER SUPPLIES	302	300	0	300	300
01-0218-03-04	SMALL TOOLS & MINOR EQUIPMENT	2,210	4,050	1,207	4,050	4,050
	<i>Supplies-----Subtotal</i>	38,203	38,860	11,388	38,860	38,860
01-0342-03-04	REPAIR & MAINTENANCE EQUIPMENT	437	950	0	950	950
01-0344-03-04	RENTALS	400	100	0	100	100
01-0345-03-04	CONFERENCE & TRAINING	4,289	4,000	1,588	4,000	4,000
01-0346-03-04	DUES & SUBSCRIPTION	0	0	300	0	0
01-0347-03-04	MISCELLANEOUS	1,533	2,500	811	2,500	2,500
01-0368-03-04	PRISONER TRANSFER	457	500	0	500	500
	<i>Charges for service----Subtotal</i>	7,116	8,050	2,699	8,050	8,050
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 4	CRIMINAL INVESTIGATION	782,985	746,100	334,001	788,741	794,781

General Fund
Police-Animal Control

Fund: 1 GENERAL FUND		POLICE		ANIMAL CONTROL		
		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0103-03-05	SALARIES-TECHNICIAN	78,798	91,251	35,333	91,251	93,076
01-0109-03-05	SALARIES-OVERTIME	5,936	3,000	3,146	2,778	2,778
01-0111-03-05	SALARIES-LONGEVITY	296	336	0	336	480
01-0122-03-05	TMRS	15,170	16,884	6,738	16,523	16,367
01-0133-03-05	FICA	6,297	7,236	2,788	7,219	7,370
01-0134-03-05	WORKER'S COMPENSATION	1,464	1,301	713	1,411	1,466
	<i>Personnel Services-----Subtotal</i>	107,961	120,008	48,718	119,518	121,537
01-0201-03-05	OFFICE SUPPLIES	339	300	99	300	300
01-0203-03-05	MEDICAL & CHEMICAL	4,232	3,400	1,733	3,400	3,400
01-0205-03-05	FUEL, OIL & LUBE	2,750	5,150	1,240	5,150	5,150
01-0206-03-05	CLOTHING	19	400	69	400	400
01-0207-03-05	ANIMAL FOOD	1,610	1,200	110	1,200	1,200
01-0213-03-05	MOTOR VEHICLE	1,094	3,000	1,272	3,000	3,000
01-0217-03-05	OTHER SUPPLIES	337	400	9	400	400
01-0218-03-05	SMALL TOOLS & MINOR EQUIPMENT	416	1,500	86	1,500	1,500
	<i>Supplies-----Subtotal</i>	10,797	15,350	4,618	15,350	15,350
01-0342-03-05	REPAIR & MAINTENANCE EQUIPMENT	33	400	0	400	400
01-0345-03-05	CONFERENCE & TRAINING	75	300	0	300	300
01-0347-03-05	MISCELLANEOUS	186	400	132	400	400
01-0360-03-05	JANITORIAL CONTRACT	4,320	4,320	1,800	4,320	4,320
	<i>Charges for service----Subtotal</i>	4,614	5,420	1,932	5,420	5,420
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 5 ANIMAL CONTROL		123,372	140,778	55,268	140,288	142,307
Department Number: 3 POLICE		4,367,823	4,617,549	1,841,093	4,308,144	4,260,783

**General Fund
Fire-Fire Prevention**

Fund: 1 GENERAL FUND		FIRE		FIRE PREVENTION		
		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0102-04-01	SALARIES-PROFESSIONAL	129,090	129,108	39,756	129,108	124,793
01-0109-04-01	SALARIES-OVERTIME	0	2,000	0	2,000	2,000
01-0111-04-01	SALARIES-LONGEVITY	2,204	2,204	0	2,252	1,976
01-0112-04-01	SALARIES-INCENTIVE	11,685	11,640	3,492	11,640	10,620
01-0113-04-01	UNIFORM ALLOWANCE	720	720	360	720	720
01-0115-04-01	SPECIAL ASSIGNMENT PAY	1,506	1,500	248	1,500	1,700
01-0129-04-01	RELIEF FUND PAYMENTS	52	52	17	52	52
01-0132-04-01	FIREMEN RELIEF & RETIREMENT	27,718	28,151	8,355	28,159	27,129
01-0133-04-01	FICA	2,086	1,131	628	2,143	2,065
01-0134-04-01	WORKER'S COMPENSATION	1,819	1,675	920	1,821	1,545
01-0163-04-01	WEAPON REPLACEMENT ALLOWANCE	300	600	0	600	600
	<i>Personnel Services-----Subtotal</i>	177,180	178,781	53,776	179,995	173,200
01-0201-04-01	OFFICE SUPPLIES	153	200	14	200	200
01-0205-04-01	FUEL, OIL & LUBE	4,251	5,165	1,927	5,165	5,165
01-0206-04-01	CLOTHING	0	150	0	150	150
01-0213-04-01	MOTOR VEHICLE	1,148	600	245	600	600
01-0217-04-01	OTHER SUPPLIES	285	800	0	800	800
01-0218-04-01	SMALL TOOLS & MINOR EQUIPMENT	0	1,400	0	1,400	1,000
	<i>Supplies-----Subtotal</i>	5,837	8,315	2,186	8,315	7,915
01-0309-04-01	RADIO REPAIRS	0	200	0	200	200
01-0324-04-01	PRINTING & REPRODUCTION	1,395	1,500	90	1,500	1,500
01-0342-04-01	REPAIR & MAINTENANCE EQUIPMENT	100	200	0	200	200
01-0345-04-01	CONFERENCE & TRAINING	7,110	5,000	1,220	5,000	4,400
01-0346-04-01	DUES & SUBSCRIPTION	1,490	1,100	1,275	1,100	1,100
01-0347-04-01	MISCELLANEOUS	82	100	50	100	100
	<i>Charges for service----Subtotal</i>	10,177	8,100	2,635	8,100	7,500
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 1 FIRE PREVENTION		193,194	195,196	58,597	196,410	188,615

**General Fund
Fire-Fire Suppression**

Fund: 1 GENERAL FUND

FIRE

FIRE SUPPRESSION

		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0101-04-02	SALARIES-OFFICIALS & ADMIN	102,742	102,815	38,290	103,115	93,840
01-0102-04-02	SALARIES-PROFESSIONAL	341,875	340,852	121,305	341,852	348,527
01-0103-04-02	SALARIES-TECHNICIAN	331,963	330,002	156,967	333,693	206,294
01-0104-04-02	SALARIES-PROTECTIVE SERVICE	970,434	986,525	452,179	991,944	729,888
01-0109-04-02	SALARIES-OVERTIME	7,606	6,000	6,904	3,895	3,895
01-0111-04-02	SALARIES-LONGEVITY	14,312	14,856	148	16,148	12,180
01-0112-04-02	SALARIES-INCENTIVE	127,980	132,358	67,744	151,292	89,460
01-0113-04-02	UNIFORM ALLOWANCE	720	720	600	720	720
01-0115-04-02	SPECIAL ASSIGNMENT PAY	6,023	6,000	2,838	6,000	1,700
01-0118-04-02	PREMIUM PAY	44,594	46,832	21,265	47,643	35,167
01-0119-04-02	STEP PAY	9,521	7,000	6,938	7,000	7,000
01-0122-04-02	TMRS	20,220	20,241	2,027	19,916	0
01-0129-04-02	RELIEF FUND PAYMENTS	1,001	988	487	988	988
01-0132-04-02	FIREMEN RELIEF & RETIREMENT	352,484	355,695	168,530	361,218	292,184
01-0133-04-02	FICA	25,333	25,830	11,608	26,249	20,240
01-0134-04-02	WORKER'S COMPENSATION	23,719	22,455	12,501	24,754	16,646
01-0163-04-02	WEAPON REPLACEMENT ALLOWANCE	300	0	0	0	300
01-0165-04-02	OVERTIME REIMBURSEMENT	-4,157	0	-200	0	0
	<i>Personnel Services-----Subtotal</i>	2,376,670	2,399,169	1,070,131	2,436,427	1,859,029
01-0201-04-02	OFFICE SUPPLIES	1,110	2,200	512	2,200	1,900
01-0202-04-02	AGRICULTURE	250	250	239	250	250
01-0205-04-02	FUEL, OIL & LUBE	25,223	32,310	11,863	28,310	26,310
01-0206-04-02	CLOTHING	14,371	15,000	2,721	15,000	15,000
01-0208-04-02	FOOD SUPPLIES	11	300	26	300	300
01-0212-04-02	ELECTRICAL SUPPLIES	0	150	0	150	150
01-0213-04-02	MOTOR VEHICLE	30,384	27,000	14,274	27,000	27,000
01-0217-04-02	OTHER SUPPLIES	4,816	1,000	914	1,000	1,000
01-0218-04-02	SMALL TOOLS & MINOR EQUIPMENT	2,576	2,500	370	2,500	2,500
01-0223-04-02	FIRE HOSE / ACCESSORIES SUPPLIES	3,531	7,000	4,254	7,000	6,000
01-0226-04-02	HAZARD MATERIAL SUPPLIES	3,747	5,000	3,263	5,000	16,200
01-0228-04-02	PERSONNEL PROTECTIVE EQUIPMENT	7,788	20,000	2,371	20,000	20,000
	<i>Supplies-----Subtotal</i>	93,807	112,710	40,807	108,710	116,610
01-0301-04-02	AUDIT SERVICES	10,734	10,880	0	10,880	10,880
01-0304-04-02	TELEPHONE - CELLULAR	4,764	4,500	3,078	4,500	4,500
01-0306-04-02	DRUG TESTING	180	1,000	108	1,000	1,000
01-0307-04-02	CHRONIC DISEASE PREVENTION	0	1,500	0	1,500	500
01-0309-04-02	RADIO REPAIRS	5,387	13,875	3,204	10,000	5,000
01-0311-04-02	TRANSPORTATION	6,600	6,600	1,100	6,600	4,800
01-0323-04-02	SERVICE AGREEMENTS-TECHNOLOGY	1,285	1,400	0	1,400	1,400

General Fund
Fire-Fire Suppression

Fund: 1 GENERAL FUND

FIRE

FIRE SUPPRESSION

	Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0324-04-02 PRINTING & REPRODUCTION	290	350	0	350	350
01-0342-04-02 REPAIR & MAINTENANCE EQUIPMENT	4,461	6,000	6,372	4,000	4,000
01-0344-04-02 RENTALS	2,450	3,000	735	3,000	3,000
01-0345-04-02 CONFERENCE & TRAINING	18,172	17,000	3,993	19,000	19,000
01-0346-04-02 DUES & SUBSCRIPTION	643	950	284	950	950
01-0347-04-02 MISCELLANEOUS	776	375	1,043	375	375
<i>Charges for service----Subtotal</i>	55,742	67,430	19,917	63,555	55,755
01-0440-04-02 OTHER MACHINERY & EQUIPMENT	0	0	0	0	0
01-0460-04-02 LEASE PURCHASE-FIRE TRUCK	0	0	0	0	0
01-0490-04-02 NON DEPRECIABLE CAPITAL ITEMS	2,482	0	0	0	0
<i>Capital outlay-----Subtotal</i>	2,482	0	0	0	0
Program Number: 2 FIRE SUPPRESSION	2,528,701	2,579,309	1,130,855	2,608,692	2,031,394

General Fund
Fire-Emergency Medical Services

Fund: 1 GENERAL FUND

FIRE

EMERGENCY MEDICAL SERVICES

		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0102-04-03	SALARIES-PROFESSIONAL	220,131	219,832	104,283	220,935	375,317
01-0104-04-03	SALARIES-PROTECTIVE SERVICE	211,147	210,489	103,702	213,189	495,692
01-0106-04-03	SALARIES-OFFICE & CLERICAL	28,691	28,582	13,742	28,582	30,131
01-0109-04-03	SALARIES-OVERTIME	3,930	6,500	162	4,500	4,500
01-0111-04-03	SALARIES-LONGEVITY	5,452	5,640	48	5,932	9,028
01-0112-04-03	SALARIES-INCENTIVE PAY	40,786	35,460	17,491	40,752	88,140
01-0115-04-03	SPECIAL ASSIGNMENT PAY	1,506	1,500	710	1,500	1,700
01-0118-04-03	PREMIUM PAY	11,002	10,856	4,585	11,092	24,068
01-0119-04-03	STEP PAY	8,092	2,400	4,399	2,400	2,400
01-0122-04-03	TMRS	5,204	5,188	2,406	5,097	5,217
01-0129-04-03	RELIEF FUND PAYMENTS	234	234	104	234	234
01-0132-04-03	FIREMEN RELIEF & RETIREMENT	95,548	93,763	40,024	95,207	190,551
01-0133-04-03	FICA	9,081	9,360	4,266	9,473	16,853
01-0134-04-03	WORKER'S COMPENSATION	6,142	5,625	3,133	6,204	10,902
01-0165-04-03	OVERTIME REIMBURSEMENT	-1,838	0	0	0	0
	SALARY SAVINGS NON EMERGENCY TRSF	0	0	0	-46,961	-46,961
	OVERTIME SAVINGS NON EMERGENCY TRSF	0	0	0	-2,434	-2,434
	<i>Personnel Services-----Subtotal</i>	645,108	635,429	299,055	595,702	1,205,338
01-0201-04-03	OFFICE SUPPLIES	690	1,200	248	1,200	1,200
01-0203-04-03	MEDICAL & CHEMICAL	62,699	50,000	29,068	60,000	60,000
01-0205-04-03	FUEL, OIL & LUBE	60,477	66,300	17,476	26,300	34,300
01-0208-04-03	FOOD SUPPLIES	368	200	44	200	200
01-0213-04-03	MOTOR VEHICLE	62,009	30,000	26,601	20,000	20,000
01-0217-04-03	OTHER SUPPLIES	169	200	117	200	200
01-0218-04-03	SMALL TOOLS & MINOR EQUIPMENT	4,791	8,000	3,026	9,000	6,000
01-0229-04-03	EXPENSE REDUCTION SAVINGS-ESD	0	0	0	-65,000	-65,000
	PLACEHOLDER-NON EMERGENCY TRSF					-6,500
	PLACEHOLDER-ESD UNCERTAIN EXPENDITURE					6,500
	<i>Supplies-----Subtotal</i>	191,203	155,900	76,580	51,900	56,900
01-0305-04-03	EMERGENCY DOCTOR CONTRACT	18,000	18,600	9,000	18,600	18,600
01-0306-04-03	DRUG TESTING	0	100	0	100	100
01-0307-04-03	CHRONIC DISEASE PREVENTION	2,768	1,100	0	1,100	1,100
01-0309-04-03	RADIO REPAIRS	131	500	0	500	500
01-0316-04-03	CONTRACTED SERVICES	114,067	120,000	38,563	90,000	90,000
01-0322-04-03	SERVICE AGREEMENT - OTHER	6,174	5,000	0	9,000	9,000
01-0342-04-03	REPAIR & MAINTENANCE EQUIPMENT	21	3,000	0	2,000	1,000
01-0344-04-03	RENTALS	490	0	0	0	0
01-0345-04-03	CONFERENCE & TRAINING	3,357	6,000	11,266	6,000	6,000
01-0346-04-03	DUES & SUBSCRIPTION	150	300	150	300	300
01-0347-04-03	MISCELLANEOUS	17	75	0	75	75
	<i>Charges for service----Subtotal</i>	145,175	154,675	58,979	127,675	126,675

General Fund
Fire-Emergency Medical Services

Fund: 1 GENERAL FUND

FIRE

EMERGENCY MEDICAL SERVICES

	Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0425-04-03 CARS & TRUCKS	18,646	0	0	0	0
01-0440-04-03 OTHER MACHINERY & EQUIPMENT	0	0	0	0	0
01-0460-04-03 LEASE/PURCHASE-AMBULANCE	0	45,000	40,619	40,655	40,655
01-0490-04-03 NON DEPRECIABLE CAPITAL ITEMS	0	0	0	0	0
<i>Capital outlay-----Subtotal</i>	18,646	45,000	40,619	40,655	40,655
 Program Number: 3 EMERGENCY MEDICAL SERVICES	 1,000,132	 991,004	 475,233	 815,932	 1,429,568

General Fund
Fire-Emergency Management

Fund: 1 GENERAL FUND

FIRE

EMERGENCY MANAGEMENT

		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0132-04-04	FIREMEN RELIEF & RETIREMENT	0	0	0	0	343
01-0133-04-04	FICA	0	0	0	0	26
01-0134-04-04	WORKER'S COMPENSATION	0	0	0	0	20
	<i>Personnel Services-----Subtotal</i>	0	0	0	0	389
01-0201-04-04	OFFICE SUPPLIES	348	600	0	0	0
	<i>Supplies-----Subtotal</i>	348	600	0	0	0
01-0304-04-04	TELEPHONE-CELLULAR	1,500	2,000	425	1,000	0
01-0311-04-04	TRANSPORTATION	0	0	0	0	1,800
01-0334-04-04	INTERNET-SATELLITE SERVICE	0	4,000	106	4,000	4,000
01-0342-04-04	REPAIR & MAINTENANCE-SIREN	3,620	2,500	2,520	2,500	2,500
01-0345-04-04	CONFERENCE & TRAINING	0	1,000	0	2,000	1,200
01-0346-04-04	DUES & SUBSCRIPTIONS	0	200	0	0	0
01-0347-04-04	MISCELLANEOUS	0	0	0	0	0
	<i>Charges for service----Subtotal</i>	5,120	9,700	3,051	9,500	9,500
01-0401-04-04	LAND-RIGHT OF WAY	555	0	0	0	0
	<i>Capital outlay-----Subtotal</i>	555	0	0	0	0
Program Number: 4	EMERGENCY MANAGEMENT	6,023	10,300	3,051	9,500	9,889
Department Number: 4	FIRE	3,728,050	3,775,809	1,667,736	3,630,534	3,659,466

Note: Emergency Management was funded under General Government in 2012 & 2013

General Fund
Public Services - Streets / Drainage

Fund: 1 GENERAL FUND

PUBLIC SERVICES

STREETS / DRAINAGE

		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0107-05-02	SALARIES-SKILLED CRAFT	133,553	152,203	59,325	152,203	155,247
01-0108-05-02	SALARIES-SERVICE MAINTENANCE	117,262	105,029	62,375	106,021	112,182
01-0109-05-02	SALARIES-OVERTIME	27,986	12,000	5,749	11,080	11,080
01-0111-05-02	SALARIES-LONGEVITY	3,536	4,176	0	3,792	4,176
01-0122-05-02	TMRS	50,374	48,803	22,316	47,819	48,028
01-0133-05-02	FICA	21,526	20,915	9,711	20,892	21,625
01-0134-05-02	WORKER'S COMPENSATION	10,833	10,115	5,543	10,975	10,011
	<i>Personnel Services-----Subtotal</i>	365,070	353,241	165,019	352,782	362,349
01-0201-05-02	OFFICE SUPPLIES	146	400	249	300	300
01-0203-05-02	MEDICAL & CHEMICAL	1,628	0	3,075	4,000	4,000
01-0205-05-02	FUEL, OIL & LUBE	46,979	50,830	21,501	48,135	45,000
01-0206-05-02	CLOTHING	1,072	1,500	680	1,500	1,500
01-0210-05-02	SIGN SUPPLIES	8,316	11,000	3,593	11,000	11,000
01-0213-05-02	MOTOR VEHICLE	36,053	25,000	19,682	25,000	25,000
01-0216-05-02	STREET MAINTENANCE	69,078	100,000	45,081	100,000	100,000
01-0217-05-02	OTHER SUPPLIES	811	900	197	500	500
01-0218-05-02	SMALL TOOLS & MINOR EQUIPMENT	8,351	2,000	110	2,500	1,500
01-0219-05-02	REPAIR & MAINTENANCE SUPPLIES	1,524	3,000	2,228	3,000	3,000
	<i>Supplies-----Subtotal</i>	173,958	194,630	96,396	195,935	191,800
01-0304-05-02	TELEPHONE - CELLULAR	1,613	1,400	749	1,400	1,400
01-0305-05-02	OTHER PROFESSIONAL SERVICES	7,030	0	6,250	0	0
01-0306-05-02	SPRAY CONTRACT	27,550	27,500	10,825	27,500	37,500
01-0308-05-02	TELEPHONE - LAND	550	200	240	200	200
01-0309-05-02	RADIO REPAIRS	1,434	2,100	767	2,100	1,500
01-0312-05-02	GENERAL ADVERTISING	731	0	0	0	0
01-0315-05-02	CONTRACTED SERVICES-STREET SWEEPING	0	0	1,250	15,500	15,500
01-0316-05-02	CONTRACTED SERVICES	30,178	6,000	2,818	5,000	5,000
01-0317-05-02	CONTRACTED SERVICES-MOSQUITO SPRAY	0	0	7,445	6,000	6,000
01-0324-05-02	PRINTING & REPRODUCTION	0	100	0	100	100
01-0342-05-02	REPAIR & MAINTENANCE EQUIPMENT	1,202	2,000	377	2,000	2,000
01-0344-05-02	RENTALS	80	450	0	450	450
01-0345-05-02	CONFERENCE & TRAINING	0	450	49	450	450
01-0346-05-02	DUES & SUBSCRIPTION	152	100	0	100	100
01-0347-05-02	MISCELLANEOUS	2,004	200	590	200	200
	<i>Charges for service----Subtotal</i>	72,524	40,500	31,360	61,000	70,400
01-0408-05-02	IMPROVEMENTS-STREETS	962,192	750,000	22,000	966,250	993,080
01-0409-05-02	IMPROVEMENT-PUBLIC SAFETY PROJ	0	0	0	0	0
01-0410-05-02	IMPROVEMENTS-BRIDGES & CULVERT	3,269	10,000	0	0	0
01-0415-05-02	UNION PACIFIC DETENTION POND	0	0	0	0	0

General Fund
Public Services - Streets / Drainage

Fund: 1 GENERAL FUND

PUBLIC SERVICES

STREETS / DRAINAGE

	Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0416-05-02 IMPROVEMENTS-DRAINAGE	2,246	5,000	2,800	0	15,000
01-0425-05-02 CARS & TRUCKS	0	0	0	0	0
01-0429-05-02 STREET SIGNS	0	0	0	0	0
01-0440-05-02 OTHER MACHINERY & EQUIPMENT	7,595	0	5,324	6,200	0
01-0458-05-02 EQUIPMENT REPLACEMENT FUND	0	0	0	0	5,160
01-0490-05-02 NON DEPRECIABLE CAPITAL ITEMS	0	0	0	0	0
<i>Capital outlay-----Subtotal</i>	975,302	765,000	30,124	972,450	1,013,240
Program Number: 2 STREETS / DRAINAGE	1,586,854	1,353,371	322,899	1,582,167	1,637,789

General Fund
Public Services - Sanitation

Fund: 1 GENERAL FUND		PUBLIC SERVICES		SANITATION		
		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
	<i>Personnel Services-----Subtotal</i>	0	0	0	0	0
01-0218-05-03	SMALL TOOLS & MINOR EQUIPMENT	0	0	0	0	0
	<i>Supplies-----Subtotal</i>	0	0	0	0	0
01-0305-05-03	OTHER-SANITATION CONTRACT	1,812,760	1,875,900	748,914	1,850,000	1,850,000
01-0316-05-03	CONTRACTED SERVICES	640	0	2,820	0	0
01-0319-05-03	TIRE DISPOSAL	0	0	0	0	3,000
01-0320-05-03	WASTE DISPOSAL-CONDEMNED STRUCTURES	379	0	457	0	0
01-0347-05-03	MISCELLANEOUS	256	0	0	0	0
01-0362-05-03	CONVENIENCE STATION REFUSE FEE	84,497	124,000	35,107	135,000	115,000
01-0399-05-03	BAD DEBT EXPENSE	1,721	0	0	0	0
	<i>Charges for service----Subtotal</i>	1,900,253	1,999,900	787,298	1,985,000	1,968,000
01-0440-05-03	OTHER MACHINERY & EQUIPMENT	2,806	0	0	0	0
	<i>Capital outlay-----Subtotal</i>	2,806	0	0	0	0
Program Number: 3 SANITATION		1,903,059	1,999,900	787,298	1,985,000	1,968,000
Department Number: 5 PUBLIC SERVICES		3,489,913	3,353,271	1,110,197	3,567,167	3,605,789

General Fund Planning & Development-Planning

Fund: 1 GENERAL FUND		PLANNING & DEVELOPMENT		PLANNING		
		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0101-15-01	SALARIES-OFFICIAL & ADMIN	0	0	9,664	49,995	50,995
01-0102-15-01	SALARIES-PROFESSIONAL	0	0	0	0	0
01-0106-15-01	SALARIES-OFFICE & CLERICAL	0	0	5,572	11,778	12,013
01-0108-15-01	SALARIES-SERVICE MAINTENANCE	0	0	0	0	0
01-0110-15-01	SALARIES-PART/TIME & HOURLY	0	0	0	0	0
01-0111-15-01	SALARIES-LONGEVITY	0	0	0	96	152
01-0122-15-01	TMRS	0	0	2,729	10,833	11,209
01-0133-15-01	FICA	0	0	1,192	4,733	5,047
01-0134-15-01	WORKER'S COMPENSATION	0	0	108	213	100
	Personnel Services-----Subtotal	0	0	19,265	77,648	79,516
01-0201-15-01	OFFICE SUPPLIES	0	0	520	700	700
01-0205-15-01	FUEL, OIL & LUBE	0	0	0	0	0
01-0213-15-01	MOTOR VEHICLE	0	0	0	0	0
	Supplies-----Subtotal	0	0	520	700	700
01-0304-15-01	TELEPHONE - CELLULAR	0	0	180	0	0
01-0305-15-01	OTHER PROFESSIONAL SERVICES	0	0	0	0	1,200
01-0311-15-01	TRANSPORTATION	0	0	352	0	2,814
01-0312-15-01	GENERAL ADVERTISING	0	0	0	0	2,000
01-0319-15-01	PLAT FEES	0	0	0	0	300
01-0324-15-01	PRINTING & REPRODUCTION	0	0	0	0	0
01-0342-15-01	REPAIR & MAINTENANCE EQUIPMENT	0	0	0	0	0
01-0345-15-01	CONFERENCE & TRAINING	0	0	0	0	1,500
01-0346-15-01	DUES & SUBSCRIPTIONS	0	0	0	0	265
01-0347-15-01	MISCELLANEOUS	0	0	11	0	0
	Charges for service----Subtotal	0	0	543	0	8,079
01-0420-15-01	DATA PROCESSING IMPROVEMENTS	0	0	0	0	0
	Capital outlay-----Subtotal	0	0	0	0	0
Program Number: 1 PLANNING		0	0	20,328	78,348	88,295

General Fund

Planning & Development-Building Permits & Inspections

Fund: 1 GENERAL FUND PLANNING & DEVELOPMENT

BUILDING PERMITS & INSPECTIONS

		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0101-15-02	SALARIES-OFFICIALS & ADMIN	58,756	58,530	27,690	58,530	59,701
01-0103-15-02	SALARIES-TECHNICIAN	80,814	78,787	38,085	80,503	82,113
01-0106-15-02	SALARIES-OFFICE & CLERICAL	21,147	23,556	0	0	0
01-0109-15-02	SALARIES-OVERTIME	0	0	0	0	0
01-0110-15-02	SALARIES-PART/TIME & HOURLY	0	0	0	0	0
01-0111-15-02	SALARIES-LONGEVITY	1,440	1,440	0	1,440	1,584
01-0122-15-02	TMRS	28,930	28,973	11,517	24,597	24,363
01-0133-15-02	FICA-SALARY RESERVE	12,405	12,417	5,032	10,746	10,970
01-0134-15-02	WORKER'S COMPENSATION	569	528	273	541	491
	<i>Personnel Services-----Subtotal</i>	204,061	204,231	82,597	176,357	179,222
01-0201-15-02	OFFICE SUPPLIES	690	1,000	1,062	1,000	1,300
01-0205-15-02	FUEL, OIL & LUBE	7,600	5,725	3,156	4,725	5,725
01-0206-15-02	CLOTHING	306	300	0	300	300
01-0213-15-02	MOTOR VEHICLE	2,100	2,000	1,544	2,000	2,000
01-0218-15-02	SMALL TOOLS & MINOR EQUIPMENT	0	0	261	0	0
	<i>Supplies-----Subtotal</i>	10,696	9,025	6,023	8,025	9,325
01-0304-15-02	TELEPHONE - CELLULAR	1,366	1,500	648	1,500	1,500
01-0305-15-02	OTHER PROFESSIONAL SERVICES	1,950	2,000	0	2,000	2,000
01-0324-15-02	PRINTING & REPRODUCTION	499	300	0	300	0
01-0342-15-02	REPAIR & MAINTENANCE EQUIPMENT	0	350	0	350	350
01-0345-15-02	CONFERENCE & TRAINING	265	1,000	331	4,000	3,000
01-0346-15-02	DUES & SUBSCRIPTION	235	400	90	400	400
01-0347-15-02	MISCELLANEOUS	110	100	37	100	100
	<i>Charges for service----Subtotal</i>	4,425	5,650	1,106	8,650	7,350
01-0458-15-02	EQUIPMENT REPLACEMENT FUND	0	0	0	0	4,200
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	4,200
Program Number: 2 BUILDING PERMITS & INSPECTIONS		219,182	218,906	89,726	193,032	200,097

Note: Buildings Permits & Inspections was funded in Inspections in 2012 & 2013

General Fund
Planning & Development-Code Enforcement

Fund: 1 GENERAL FUND

PLANNING & DEVELOPMENT

CODE ENFORCEMENT

	Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0102-15-03 SALARIES-PROFESSIONAL	3,221	3,209	1,560	3,209	3,273
01-0108-15-03 SALARIES-SERVICE MAINTENANCE	24,916	24,820	11,933	24,820	25,316
01-0109-15-03 SALARIES-OVERTIME	6,334	6,500	1,572	6,500	6,500
01-0110-15-03 SALARIES-PART/TIME & HOURLY	0	0	0	0	0
01-0111-15-03 SALARIES-LONGEVITY	864	562	0	614	667
01-0122-15-03 TMRS	6,305	6,264	2,638	6,154	6,075
01-0133-15-03 FICA	2,641	2,684	1,132	2,688	2,736
01-0134-15-03 WORKER'S COMPENSATION	533	392	216	427	388
<i>Personnel Services-----Subtotal</i>	44,814	44,431	19,051	44,412	44,955
01-0201-15-03 OFFICE SUPPLIES	48	250	140	250	250
01-0205-15-03 FUEL, OIL & LUBE	5,092	4,310	2,556	4,310	4,310
01-0206-15-03 CLOTHING	56	0	0	0	0
01-0213-15-03 MOTOR VEHICLE	2,094	0	591	0	0
01-0217-15-03 OTHER SUPPLIES	528	0	140	0	0
<i>Supplies-----Subtotal</i>	7,818	4,560	3,427	4,560	4,560
01-0304-15-03 TELEPHONE - CELLULAR	162	250	245	250	250
01-0320-15-03 WASTE DISPOSAL-CONDEMMED STRUCTURES	35,925	30,000	0	50,000	50,000
01-0324-15-03 PRINTING & REPRODUCTION	80	250	0	250	250
01-0342-15-03 REPAIR & MAINTENANCE EQUIPMENT	64	700	0	700	700
<i>Charges for service----Subtotal</i>	36,231	31,200	245	51,200	51,200
<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 3 CODE ENFORCEMENT	88,863	80,191	22,723	100,172	100,715

Note: Code Enforcement was funded under General Government in 2012 & 2013

General Fund
Planning & Development
Health Inspections

Fund: 1 GENERAL FUND

PLANNING & DEVELOPMENT

HEALTH INSPECTIONS

		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0101-15-04	SALARIES-OFFICIALS & ADMIN	56,426	56,210	26,760	56,210	57,334
01-0111-15-04	SALARIES-LONGEVITY	336	288	0	384	480
01-0122-15-04	TMRS	10,127	10,085	4,686	9,910	9,823
01-0133-15-04	FICA-SALARY RESERVE	4,162	4,322	1,908	4,329	4,423
01-0134-15-04	WORKER'S COMPENSATION	215	200	110	218	198
	<i>Personnel Services-----Subtotal</i>	71,266	71,105	33,464	71,051	72,258
01-0201-15-04	OFFICE SUPPLIES	297	600	119	600	600
01-0205-15-04	FUEL, OIL & LUBE	2,609	2,445	1,399	2,245	2,245
01-0213-15-04	MOTOR VEHICLE	1,002	357	1,280	357	357
	<i>Supplies-----Subtotal</i>	3,908	3,402	2,798	3,202	3,202
01-0304-15-04	TELEPHONE - CELLULAR	837	840	385	840	840
01-0312-15-04	GENERAL ADVERTISING	0	200	0	200	200
01-0324-15-04	PRINTING & REPRODUCTION	517	700	510	700	700
01-0345-15-04	CONFERENCE & TRAINING	1,374	1,500	58	4,000	3,000
01-0346-15-04	DUES & SUBSCRIPTION	0	100	50	100	100
01-0347-15-04	MISCELLANEOUS	53	100	0	100	100
01-0372-15-04	FOOD SEMINAR EXPENSE	0	0	0	0	0
	<i>Charges for service----Subtotal</i>	2,781	3,440	1,003	5,940	4,940
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 4	HEALTH INSPECTIONS	77,955	77,947	37,265	80,193	80,400
Department Number: 15	PLANNING & DEVELOPMENT	386,000	377,044	170,042	451,745	469,507

Note: Health Inspections was funded under Inspections in 2012 & 2013

**General Fund
Support Services-Library**

Fund: 1 GENERAL FUND

SUPPORT SERVICES

LIBRARY

		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0101-16-01	SALARIES-OFFICIAL & ADMIN	59,825	59,595	28,194	59,595	60,787
01-0102-16-01	SALARIES-PROFESSIONAL	49,654	83,069	30,231	83,069	84,731
01-0105-16-01	SALARIES-PARAPROFESSIONAL	83,088	84,747	29,546	84,747	78,786
01-0106-16-01	SALARIES-OFFICE & CLERICAL	26,709	26,626	18,105	26,626	26,075
01-0110-16-01	SALARIES-PART/TIME & HOURLY	3,458	3,600	1,874	3,600	3,600
01-0111-16-01	SALARIES-LONGEVITY	2,112	2,448	96	2,448	1,632
01-0122-16-01	TMRS	39,495	45,783	18,591	44,911	42,817
01-0133-16-01	FICA-SALARY RESERVE	16,639	19,897	8,192	19,897	19,554
01-0134-16-01	WORKER'S COMPENSATION	435	401	220	436	386
	<i>Personnel Services-----Subtotal</i>	281,415	326,166	135,049	325,329	318,368
01-0201-16-01	OFFICE SUPPLIES	18,473	10,000	8,256	12,000	12,000
01-0212-16-01	ELECTRICAL SUPPLIES	210	50	242	50	50
01-0215-16-01	PROGRAM EXPENSES	0	0	0	0	5,000
	<i>Supplies-----Subtotal</i>	18,683	10,050	8,498	12,050	17,050
01-0322-16-01	SERVICE AGREEMENT-OTHER	2,558	1,000	331	3,000	3,000
01-0323-16-01	SERVICE AGREEMENTS-TECHNICAL	14,681	13,500	1,750	13,500	14,000
01-0326-16-01	PROPERTY INSURANCE	2,200	2,000	1,100	2,000	2,000
01-0337-16-01	ELECTRIC SERVICE	15,267	17,000	8,521	17,000	17,000
01-0338-16-01	GAS SERVICE	1,727	4,000	1,584	2,000	2,000
01-0342-16-01	REPAIR & MAINTENANCE EQUIPMENT	2,407	400	224	400	1,000
01-0345-16-01	CONFERENCE & TRAINING	0	100	0	100	100
01-0346-16-01	DUES & SUBSCRIPTION	34,270	31,000	23,453	28,850	32,850
01-0347-16-01	MISCELLANEOUS	104	50	18	50	50
01-0360-16-01	JANITORIAL CONTRACT	12,045	12,100	6,000	12,100	12,100
01-0364-16-01	REPAIR & MAINTENANCE GROUNDS	2,475	1,800	260	1,950	1,950
	<i>Charges for service----Subtotal</i>	87,734	82,950	43,241	80,950	86,050
01-0414-16-01	IMPROVEMENTS BOOKS-PUBLICATION	55,211	52,500	21,308	52,500	42,400
01-0490-16-01	NON DEPRECIABLE CAPITAL ITEMS	0	0	0	0	0
	<i>Capital outlay-----Subtotal</i>	55,211	52,500	21,308	52,500	42,400
Program Number: 1	LIBRARY	443,043	471,666	208,096	470,829	463,868

Note: Library was funded under Library in 2012 & 2013

General Fund

Support Services-Information Technology

Fund: 1 GENERAL FUND		SUPPORT SERVICES		INFORMATION TECHNOLOGY		
		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0103-16-02	SALARIES-TECHNICIAN	43,913	43,744	55,034	132,651	135,304
01-0106-16-02	SALARIES-OFFICE & CLERICAL	11,440	11,396	0	0	0
01-0109-16-02	SALARIES-OVERTIME	16,466	2,500	5,936	1,645	5,000
01-0111-16-02	SALARIES-LONGEVITY	384	528	0	1,056	1,536
01-0122-16-02	TMRS	12,882	10,383	10,676	23,700	24,099
01-0133-16-02	FICA	5,460	4,450	4,627	10,355	10,851
01-0134-16-02	WORKER'S COMPENSATION	96	90	115	227	214
	<i>Personnel Services-----Subtotal</i>	90,641	73,091	76,388	169,634	177,004
01-0201-16-02	OFFICE SUPPLIES	849	750	252	750	750
01-0205-16-02	FUEL, OIL, & LUBE	2,881	2,155	789	750	1,500
01-0213-16-02	MOTOR VEHICLE-POOL VEHICLES	1,113	0	44	0	0
01-0218-16-02	SMALL TOOLS & MINOR EQUIPMENT	707	600	169	600	600
	<i>Supplies-----Subtotal</i>	5,550	3,505	1,254	2,100	2,850
01-0304-16-02	TELEPHONE - CELLULAR	2,297	2,400	1,430	2,400	2,400
01-0305-16-02	OTHER PROFESSIONAL FEES	0	0	0	0	0
01-0308-16-02	TELEPHONE-LAND	0	120	36	120	120
01-0323-16-02	SERVICE AGREEMENTS-TECHNICAL	24,232	51,550	9,020	41,550	41,550
01-0342-16-02	REPAIR & MAINTENANCE EQUIPMENT	10,429	5,000	1,897	5,000	5,000
01-0344-16-02	RENTALS	0	0	0	0	0
01-0345-16-02	CONFERENCE & TRAINING	189	2,000	0	2,000	2,000
01-0346-16-02	DUES & SUBSCRIPTIONS	3,688	750	123	750	750
01-0347-16-02	MISCELLANEOUS	0	250	266	250	250
	<i>Charges for service----Subtotal</i>	40,835	62,070	12,772	52,070	52,070
01-0420-16-02	DATA PROCESSING IMPROVEMENTS	36,623	58,100	0	0	57,000
01-0421-16-02	COMPUTER REPLACEMENT	12,054	14,000	2,151	14,000	25,000
01-0458-16-02	EQUIPMENT REPLACEMENT FUND	0	0	0	0	9,051
01-0496-16-02	EQUIPMENT REPLACEMENT SUSPENSE	0	0	9,050	0	0
	<i>Capital outlay-----Subtotal</i>	48,677	72,100	11,201	14,000	91,051
Program Number: 2 INFORMATION TECHNOLOGY		185,703	210,766	101,615	237,804	322,975

Note: Information Technology was funded under General Government in 2012 & 2013

**General Fund
Support Services-Fleet**

Fund: 1 GENERAL FUND

SUPPORT SERVICES

FLEET

		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0107-16-03	SALARIES-SKILLED CRAFT	83,640	84,029	40,208	84,029	87,741
01-0108-16-03	SALARIES-SERVICE MAINTENANCE	29,249	29,137	13,798	29,137	29,720
01-0109-16-03	SALARIES OVERTIME	21	1,000	0	1,000	500
01-0110-16-03	SALARIES - PART/TIME & HOURLY	0	0	0	2,080	0
01-0111-16-03	SALARIES-LONGEVITY	1,872	1,872	0	1,968	2,064
01-0122-16-03	TMRS	20,478	20,713	9,456	20,335	20,392
01-0133-16-03	FICA	8,754	8,877	4,119	9,043	9,182
01-0134-16-03	WORKER'S COMPENSATION	1,782	1,637	915	1,812	1,637
	<i>Personnel Services-----Subtotal</i>	145,796	147,265	68,496	149,404	151,236
01-0201-16-03	OFFICE SUPPLIES	192	500	496	500	500
01-0203-16-03	MEDICAL CHEMICAL	381	255	250	255	255
01-0205-16-03	FUEL, OIL, & LUBE	3,552	3,230	955	2,130	2,130
01-0206-16-03	CLOTHING	398	400	416	400	400
01-0213-16-03	MOTOR VEHICLE-POOL VEHICLES	671	1,000	138	1,000	1,000
01-0217-16-03	OTHER SUPPLIES	322	1,200	81	1,200	1,200
01-0218-16-03	SMALL TOOLS & MINOR EQUIPMENT	2,631	3,000	1,572	3,000	3,000
	<i>Supplies-----Subtotal</i>	8,147	9,585	3,908	8,485	8,485
01-0304-16-03	TELEPHONE - CELLULAR	1,132	960	1,022	1,100	1,100
01-0322-16-03	SERVICE AGREEMENT-OTHER	448	1,750	173	1,750	4,750
01-0323-16-03	SERVICE AGREEMENTS-TECHNICAL	5,224	4,000	6,724	8,600	10,000
01-0324-16-03	PRINTING & REPRODUCTION	0	200	0	200	200
01-0340-16-03	REPAIR & MAINTENANCE BUILDINGS	643	0	0	0	0
01-0342-16-03	REPAIR & MAINTENANCE EQUIPMENT	791	3,000	42	3,000	3,000
01-0344-16-03	RENTALS	1,379	1,200	290	1,200	1,200
01-0345-16-03	CONFERENCE & TRAINING	0	200	0	200	0
01-0346-16-03	DUES & SUBSCRIPTION	1,500	1,200	1,000	1,200	1,200
01-0347-16-03	MISCELLANEOUS	114	100	38	100	100
	<i>Charges for service----Subtotal</i>	11,231	12,610	9,289	17,350	21,550
01-0440-16-03	OTHER MACHINERY & EQUIPMENT	0	0	6,169	0	0
01-0490-16-03	NON DEPRECIABLE CAPITAL ITEMS	0	0	0	0	0
	<i>Capital outlay-----Subtotal</i>	0	0	6,169	0	0
Program Number: 3	FLEET	165,174	169,460	87,862	175,239	181,271

Note: Fleet was funded under Public Works in 2012 & 2013

General Fund
Support Services-Buildings

Fund: 1 GENERAL FUND

SUPPORT SERVICES

BUILDINGS

	Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0103-16-04 SALARIES-TECHNICIAN	17,996	35,585	16,868	35,585	36,296
01-0109-16-04 SALARIES-OVERTIME	160	200	413	200	200
01-0110-16-04 SALARIES-PART TIME & HOURLY	0	0	6,520	0	22,000
01-0111-16-04 SALARIES-LONGEVITY	0	48	0	192	240
01-0122-16-04 TMRS	3,238	6,396	3,026	6,300	6,242
01-0133-16-04 FICA	1,389	2,742	1,821	2,752	4,493
01-0134-16-04 WORKER'S COMPENSATION	60	55	30	60	831
<i>Personnel Services-----Subtotal</i>	22,843	45,026	28,678	45,089	70,302
01-0201-16-04 OFFICE SUPPLIES	13	300	0	300	300
01-0202-16-04 JANITORIAL-WEISMAN	0	0	379	0	0
01-0204-16-04 JANITORIAL	24,949	10,350	10,963	10,350	10,350
01-0205-16-04 FUEL, OIL & LUBE	1,298	2,445	947	1,845	1,845
01-0206-16-04 CLOTHING	224	100	110	100	100
01-0212-16-04 ELECTRICAL SUPPLIES	294	595	3	595	595
01-0213-16-04 MOTOR VEHICLE	1,387	1,000	812	1,000	1,000
01-0217-16-04 OTHER SUPPLIES	403	500	82	500	500
01-0218-16-04 SMALL TOOLS & MINOR EQUIPMENT	608	1,000	305	1,200	1,200
<i>Supplies-----Subtotal</i>	29,176	16,290	13,601	15,890	15,890
01-0304-16-04 TELEPHONE - CELLULAR	390	700	187	700	700
01-0305-16-04 OTHER PROFESSIONAL SERVICES	0	850	0	850	850
01-0309-16-04 RADIO REPAIRS	0	85	0	85	85
01-0322-16-04 SERVICE AGREEMENT-OTHER	372	100	451	900	900
01-0323-16-04 SERVICE AGREEMENTS-TECHNICAL	1,325	500	772	500	500
01-0336-16-04 ELECTRICAL SERVICE-WEISMAN BLDG	0	1,000	0	1,000	1,000
01-0337-16-04 ELECTRICAL SERVICE	112,897	185,000	61,376	185,000	185,000
01-0338-16-04 GAS SERVICE	18,955	26,000	16,014	26,000	26,000
01-0339-16-04 REPAIR & MAINTENANCE-ROOF	0	0	465	25,000	25,000
01-0340-16-04 REPAIR & MAINTENANCE BUILDINGS	25,983	60,000	13,490	80,000	80,000
01-0341-16-04 REPAIR & MAINT-WEISMAN BLDG	14,250	18,000	4,809	23,000	23,000
01-0342-16-04 REPAIR & MAINTENANCE EQUIPMENT	14,693	25,250	3,595	25,250	25,250
01-0343-16-04 REPAIR & MAINT- AIR CONDITIONER	79,918	30,000	8,914	2,500	30,000
01-0344-16-04 RENTALS	1,508	2,000	920	2,000	2,000
01-0347-16-04 MISCELLANEOUS	21	200	61	200	200
01-0355-16-04 ELECTRIC SERVICE-PERKINS BLDG	395	0	209	0	0
01-0356-16-04 ELECTRIC SERVICE-STREET LIGHTS	267,470	265,000	153,452	265,000	265,000
01-0358-16-04 GUARANTEED SVGS-SCHNEIDER ELECT	0	-106,588	0	-106,588	-106,588
01-0360-16-04 JANITORIAL CONTRACT	36,008	23,200	14,055	23,200	23,200
01-0361-16-04 JANITORIAL -DOWNTOWN RESTROOM	8,800	6,000	4,900	6,000	6,000
01-0362-16-04 JANITORIAL -WEISMAN BLDG	0	0	6,633	0	0
01-0364-16-04 REPAIR & MAINTENANCE GROUNDS	27,188	24,250	4,056	24,250	0

General Fund
Support Services-Buildings

Fund: 1 GENERAL FUND		SUPPORT SERVICES		BUILDINGS		
		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0365-16-04 REPAIR & MAINT TRAFFIC SIGNALS		37	2,125	625	2,125	4,125
01-0366-16-04 REPAIR & MAINT STREET LIGHTS		21,863	15,000	3,639	15,000	15,000
01-0370-16-04 EXTERMINATION CONTRACT		9,539	15,800	5,099	15,800	15,800
01-0374-16-04 PASS CONTRACT		15,330	14,825	0	15,825	15,825
Charges for service----Subtotal		656,942	609,297	303,722	633,597	638,847
01-0405-16-04 IMPROVEMENTS - BUILDINGS		0	0	22,521	33,750	53,750
01-0458-16-04 EQUIPMENT REPLACEMENT FUND		0	0	1,000	2,000	2,000
01-0490-16-04 NON DEPRECIABLE CAPITAL ITEMS		1,097	0	0	0	0
01-0496-16-04 EQUIPMENT REPLACEMENT SUSPENSE		0	0	19,873	0	0
Capital outlay-----Subtotal		1,097	0	43,394	35,750	55,750
Program Number: 4 BUILDINGS		710,058	670,613	389,395	730,326	780,789
Department Number: 16 SUPPORT SERVICES		1,503,978	1,522,505	786,968	1,614,198	1,748,903

Note: Buildings was funded under General Government in 2012 & 2013

General Fund
Support Services
Community Facilities
Convention/Community Centers

Fund: 1 GENERAL FUND SUPPORT SERVICES		COMMUNITY FACILITIES - CONVENTION/COMMUNITY CENTERS				
		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0102-17-01	SALARIES-PROFESSIONAL	45,226	45,054	3,985	0	0
01-0106-17-01	SALARIES-OFFICE & CLERICAL	28,711	28,582	2,649	0	0
01-0108-17-01	SALARIES-SERVICE MAINTENANCE	49,923	51,184	24,165	49,119	50,101
01-0109-17-01	SALARIES-OVERTIME	992	3,000	3,451	2,000	2,000
01-0110-17-01	SALARIES-PART/TIME & HOURLY	6,949	2,000	1,665	2,000	2,000
01-0111-17-01	SALARIES-LONGEVITY	2,112	2,112	80	1,344	1,440
01-0122-17-01	TMRS	22,652	23,193	6,011	9,186	9,097
01-0133-17-01	FICA-SALARY RESERVE	10,221	10,092	2,710	4,166	4,249
01-0134-17-01	WORKER'S COMPENSATION	1,510	1,107	516	1,022	786
	<i>Personnel Services-----Subtotal</i>	168,296	166,324	45,232	68,837	69,673
01-0201-17-01	OFFICE SUPPLIES	550	500	537	500	500
01-0202-17-01	AGRICULTURAL	47	500	78	500	500
01-0204-17-01	JANITORIAL	5,053	6,500	4,912	6,500	6,500
01-0205-17-01	FUEL, OIL & LUBE	786	1,745	370	1,745	1,745
01-0206-17-01	CLOTHING	214	300	374	300	300
01-0208-17-01	FOOD SUPPLIES	144	100	0	100	100
01-0212-17-01	ELECTRICAL SUPPLIES	2,252	2,250	1,318	2,250	6,750
01-0213-17-01	MOTOR VEHICLE	36	300	69	300	300
01-0215-17-01	BUILDING SUPPLIES	0	300	80	300	300
01-0217-17-01	OTHER SUPPLIES	746	1,000	1,572	1,000	1,000
01-0218-17-01	SMALL TOOLS & MINOR EQUIPMENT	1,310	2,500	73	2,500	2,500
01-0219-17-01	REPAIR & MAINTENANCE SUPPLIES	255	500	0	500	500
	<i>Supplies-----Subtotal</i>	11,393	16,495	9,383	16,495	20,995
01-0304-17-01	TELEPHONE - CELLULAR	894	800	-70	800	800
01-0308-17-01	TELEPHONE - LAND	93	0	46	0	0
01-0316-17-01	SALES/MARKETING/PROMOTION	0	0	0	22,730	18,230
01-0322-17-01	SERVICE AGREEMENT-OTHER	1,374	1,975	1,519	1,975	1,975
01-0326-17-01	TEXAS MULTIPLE PERIL INSURANCE	7,084	6,600	3,542	6,600	6,600
01-0337-17-01	ELECTRIC SERVICE	55,519	60,000	31,930	60,000	60,000
01-0338-17-01	GAS SERVICE	7,724	15,000	7,054	8,000	8,000
01-0342-17-01	REPAIR & MAINTENANCE EQUIPMENT	5,269	4,000	2,183	4,000	4,000
01-0344-17-01	RENTALS	754	500	25	500	500
01-0345-17-01	CONFERENCE & TRAINING	100	1,500	0	1,500	1,500
01-0346-17-01	DUES & SUBSCRIPTIONS	0	150	0	150	150
01-0347-17-01	MISCELLANEOUS	524	100	0	100	100
01-0360-17-01	JANITORIAL-COMMUNITY CENTERS	0	0	2,288	0	0
01-0364-17-01	REPAIR & MAINTENANCE GROUNDS	1,158	3,500	0	3,500	3,500
	<i>Charges for service----Subtotal</i>	80,493	94,125	48,517	109,855	105,355

**General Fund
Support Services
Community Facilities
Convention/Community Centers**

Fund: 1 GENERAL FUND		SUPPORT SERVICES		COMMUNITY FACILITIES - CONVENTION/COMMUNITY CENTERS		
		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0420-17-01	IMPROVEMENTS-DATA PROCESSING	17,377	0	0	0	0
01-0426-17-01	FURNITURE & FIXTURES	0	5,000	0	5,000	5,000
01-0440-17-01	OTHER MACHINERY & EQUIPMENT	0	0	0	0	0
01-0490-17-01	NON DEPRECIABLE CAPITAL ITEMS	0	0	0	0	0
	<i>Capital outlay-----Subtotal</i>	17,377	5,000	0	5,000	5,000
Program Number: 1 CONVENTION/COMMUNITY CENTERS		277,559	281,944	103,132	200,187	201,023

Note: Convention Center was funded under Convention Center in 2012 & 2013

General Fund
Support Services
Community Facilities-Visual Art Center
COMMUNITY FACILITIES -
VISUAL ART CENTER

Fund: 1 GENERAL FUND

SUPPORT SERVICES

		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0102-17-02	SALARIES-PROFESSIONAL	0	0	0	0	0
01-0106-17-02	SALARIES-OFFICE & CLERICAL	0	0	0	0	0
01-0110-17-02	SALARIES-PART/TIME & HOURLY	3,568	2,500	1,843	2,500	3,500
01-0111-17-02	SALARIES-LONGEVITY	0	0	0	0	0
01-0122-17-02	TMRS	0	0	0	0	0
01-0133-17-02	FICA-SALARY RESERVE	273	191	141	191	268
01-0134-17-02	WORKER'S COMPENSATION	5	4	2	4	5
	<i>Personnel Services-----Subtotal</i>	3,846	2,695	1,986	2,695	3,773
01-0201-17-02	OFFICE SUPPLIES	479	500	344	500	500
01-0204-17-02	JANITORIAL SUPPLIES	0	0	586	3,000	3,000
01-0212-17-02	ELECTRICAL SUPPLIES	28	0	57	0	0
01-0217-17-02	OTHER SUPPLIES	3,403	1,000	596	1,000	1,000
	<i>Supplies-----Subtotal</i>	3,910	1,500	1,583	4,500	4,500
01-0312-17-02	GENERAL ADVERTISING	0	1,000	0	1,000	500
01-0322-17-02	SERVICE AGREEMENT-OTHER	216	300	144	300	300
01-0324-17-02	PRINTING & REPRODUCTION	0	300	0	300	300
01-0337-17-02	ELECTRIC SERVICE	6,216	7,000	2,490	7,000	7,000
01-0338-17-02	GAS SERVICE	2,137	3,200	1,813	3,200	2,700
01-0342-17-02	REPAIR & MAINTENANCE EQUIPMENT	370	750	0	750	750
01-0345-17-02	CONFERENCE & TRAINING	0	0	0	0	0
01-0346-17-02	DUES & SUBSCRIPTION	0	0	0	0	0
01-0347-17-02	MISCELLANEOUS	389	0	0	0	0
01-0360-17-02	JANITORIAL CONTRACT	7,462	14,485	0	2,000	2,000
	<i>Charges for service----Subtotal</i>	16,790	27,035	4,447	14,550	13,550
01-0440-17-02	OTHER MACHINERY & EQUIPMENT	0	0	0	0	2,030
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	2,030
Program Number: 2	VISUAL ART CENTER	24,546	31,230	8,016	21,745	23,853

Note: Visual Art Center was funded under General Government in 2012 & 2013

**General Fund
Support Services**

Community Facilities-Arena

Fund: 1 GENERAL FUND

SUPPORT SERVICES

COMMUNITY FACILITIES-ARENA

		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0102-17-03	SALARIES-PROFESSIONAL	45,226	45,054	21,313	45,054	45,955
01-0108-17-03	SALARIES-SERVICE MAINTENANCE	25,398	25,302	11,969	25,302	25,808
01-0109-17-03	SALARIES-OVERTIME	0	2,000	0	700	700
01-0110-17-03	SALARIES-PART/TIME & HOURLY	9,520	12,000	1,240	12,000	12,000
01-0111-17-03	SALARIES-LONGEVITY	240	288	0	336	432
01-0122-17-03	TMRS	12,643	12,967	5,828	12,501	12,385
01-0133-17-03	FICA-SALARY RESERVE	5,675	6,475	2,418	6,379	6,494
01-0134-17-03	WORKER'S COMPENSATION	1,485	1,239	670	1,326	1,201
	<i>Personnel Services-----Subtotal</i>	100,187	105,325	43,438	103,598	104,975
01-0201-17-03	OFFICE SUPPLIES	0	150	0	150	150
01-0202-17-03	AGRICULTURAL	11,403	7,000	7,305	7,000	12,000
01-0203-17-03	MEDICAL & CHEMICAL	175	1,800	427	1,100	1,100
01-0204-17-03	JANITORIAL	0	0	52	0	0
01-0205-17-03	FUEL, OIL & LUBE	4,950	3,035	3,262	5,535	5,535
01-0206-17-03	CLOTHING	0	0	60	0	0
01-0212-17-03	ELECTRICAL SUPPLIES	844	800	662	500	500
01-0213-17-03	MOTOR VEHICLE-POOL VEHICLES	445	500	8	500	500
01-0215-17-03	BUILDING SUPPLIES	0	0	148	0	0
01-0217-17-03	OTHER SUPPLIES	50	0	36	0	0
01-0218-17-03	SMALL TOOLS & MINOR EQUIPMENT	556	1,750	170	1,750	1,750
01-0219-17-03	REPAIR & MAINTENANCE SUPPLIES	178	1,000	150	1,000	1,000
	<i>Supplies-----Subtotal</i>	18,601	16,035	12,280	17,535	22,535
01-0304-17-03	TELEPHONE - CELLULAR	1,051	1,275	247	1,275	1,275
01-0312-17-03	GENERAL ADVERTISING	0	200	0	200	200
01-0322-17-03	SERVICE AGREEMENT-OTHER	360	400	72	400	400
01-0326-17-03	TEXAS MULTIPLE PERIL INSURANCE	2,272	2,000	1,136	2,000	2,000
01-0337-17-03	ELECTRIC SERVICE	21,551	22,200	15,532	22,200	22,200
01-0338-17-03	GAS SERVICE	734	1,200	354	1,200	1,200
01-0340-17-03	REPAIR & MAINTENANCE BUILDINGS	0	0	0	0	0
01-0342-17-03	REPAIR & MAINTENANCE EQUIPMENT	1,033	2,000	1,263	2,000	2,000
01-0344-17-03	RENTALS	150	300	300	300	300
01-0346-17-03	DUES & SUBSCRIPTION	921	365	387	365	365
01-0347-17-03	MISCELLANEOUS	1,739	25	0	25	25
01-0360-17-03	JANITORIAL CONTRACT	6,714	8,000	3,600	8,000	8,000
	<i>Charges for service----Subtotal</i>	36,525	37,965	22,891	37,965	37,965
01-0440-17-03	OTHER MACHINERY & EQUIPMENT	5,515	0	0	0	0
01-0458-17-03	EQUIPMENT REPLACEMENT FUND	0	0	0	0	800
	<i>Capital outlay-----Subtotal</i>	5,515	0	0	0	800

Program Number: 3 ARENA

160,828 159,325 78,609 159,098 166,275

Note: Arena was funded in Parks & Recreation in 2012 & 2013

General Fund
Support Services
Community Facilities-Main Street
COMMUNITY FACILITIES -
MAIN STREET

Fund: 1 GENERAL FUND

SUPPORT SERVICES

		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0102-17-04	SALARIES-PROFESSIONAL	54,376	54,167	35,241	75,000	76,500
01-0105-17-04	SALARIES-PARAPROFESSIONAL	0	0	0	0	0
01-0106-17-04	SALARIES-OFFICE & CLERICAL	32,212	32,089	15,242	32,089	32,731
01-0109-17-04	SALARIES-OVERTIME	10,571	2,000	333	0	0
01-0111-17-04	SALARIES-LONGEVITY	1,392	1,392	0	1,488	1,584
01-0122-17-04	TMRS	17,583	16,002	8,898	19,012	18,827
01-0133-17-04	FICA	7,539	6,858	3,887	8,306	8,477
01-0134-17-04	WORKER'S COMPENSATION	149	138	92	182	168
	<i>Personnel Services-----Subtotal</i>	123,822	112,646	63,693	136,077	138,287
01-0201-17-04	OFFICE SUPPLIES	67	300	239	300	300
01-0217-17-04	OTHER SUPPLIES	536	400	703	400	400
	<i>Supplies-----Subtotal</i>	603	700	942	700	700
01-0304-17-04	TELEPHONE - CELLULAR	1,410	1,000	613	1,000	1,000
01-0312-17-04	GENERAL ADVERTISING	0	2,000	0	2,000	1,000
01-0345-17-04	CONFERENCE & TRAINING	0	3,500	0	3,500	1,000
01-0346-17-04	DUES & SUBSCRIPTION	970	1,500	670	1,500	1,500
01-0347-17-04	MISCELLANEOUS	0	0	0	0	0
01-0373-17-04	PROMOTION	2,900	6,000	4,194	6,000	6,000
	<i>Charges for service----Subtotal</i>	5,280	14,000	5,477	14,000	10,500
01-0440-17-04	OTHER MACHINERY & EQUIPMENT	0	0	0	0	0
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 4	MAIN STREET	129,705	127,346	70,112	150,777	149,487
Department Number: 17	SUPPORT SERVICES - COMMUNITY FACILITIES	592,638	599,845	259,869	531,807	540,638

Note: Main Street was funded in General Government in 2012 & 2013

**General Fund
Support Services**

Parks & Recreation-Administration

Fund: 1 GENERAL FUND

SUPPORT SERVICES

PARKS & REC-ADMIN

		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0101-14-01	SALARIES-OFFICIALS & ADMIN	85,877	85,549	20,235	42,775	43,630
01-0106-14-01	SALARIES-OFFICE & CLERICAL	21,518	21,436	10,141	21,436	22,598
01-0109-14-01	SALARIES-OVERTIME	0	1,000	0	1,000	1,000
01-0111-14-01	SALARIES-LONGEVITY	864	1,152	0	852	912
01-0122-14-01	TMRS	20,386	20,552	5,582	12,093	12,087
01-0133-14-01	FICA	8,714	8,808	2,432	5,283	5,442
01-0134-14-01	WORKER'S COMPENSATION	189	190	66	130	108
	<i>Personnel Services-----Subtotal</i>	137,548	138,687	38,456	83,569	85,777
01-0201-14-01	OFFICE SUPPLIES	647	780	284	780	780
01-0218-14-01	SMALL TOOLS & MINOR EQUIPMENT	71	85	22	85	85
	<i>Supplies-----Subtotal</i>	718	865	306	865	865
01-0304-14-01	TELEPHONE - CELLULAR	1,018	800	816	800	800
01-0308-14-01	TELEPHONE-LAND	0	0	0	0	0
01-0311-14-01	TRANSPORTATION	6,000	6,000	1,500	3,000	3,000
01-0324-14-01	PRINTING & REPRODUCTION	0	900	0	900	900
01-0342-14-01	REPAIR & MAINTENANCE EQUIPMENT	900	750	0	750	750
01-0346-14-01	DUES & SUBSCRIPTION	132	150	132	150	150
01-0347-14-01	MISCELLANEOUS	321	100	199	100	100
	<i>Charges for service----Subtotal</i>	8,371	8,700	2,647	5,700	5,700
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 1	ADMINISTRATION	146,637	148,252	41,409	90,134	92,342

**General Fund
Support Services**

**Parks & Recreation-Parks
PARKS & REC - PARKS**

Fund: 1 GENERAL FUND

SUPPORT SERVICES

		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0103-14-04	SALARIES-TECHNICIAN	34,205	34,077	16,580	34,077	34,759
01-0106-14-04	SALARIES-OFFICE & CLERICAL	7,173	7,145	3,380	7,145	7,533
01-0107-14-04	SALARIES-SKILLED CRAFT	30,232	30,116	14,247	30,116	30,718
01-0108-14-04	SALARIES-SERVICE MAINTENANCE	70,986	75,905	35,908	75,905	77,423
01-0109-14-04	SALARIES OVERTIME	14,159	10,000	5,458	11,487	11,487
01-0110-14-04	SALARIES-PART/TIME & HOURLY	12,511	14,000	1,660	12,500	12,500
01-0111-14-04	SALARIES-LONGEVITY	2,256	2,112	0	1,980	2,232
01-0122-14-04	TMRS	28,369	28,445	13,283	28,140	27,889
01-0133-14-04	FICA	12,515	13,262	5,697	13,251	13,514
01-0134-14-04	WORKER'S COMPENSATION	2,615	2,442	1,339	2,651	2,401
	<i>Personnel Services-----Subtotal</i>	215,021	217,504	97,552	217,252	220,456
01-0201-14-04	OFFICE SUPPLIES	322	350	132	350	350
01-0202-14-04	AGRICULTURE	3,171	2,500	1,703	2,000	2,000
01-0203-14-04	MEDICAL & CHEMICAL	1,512	2,500	351	1,500	1,500
01-0205-14-04	FUEL, OIL & LUBE	18,000	19,550	9,462	19,550	23,000
01-0206-14-04	CLOTHING	813	1,400	911	1,400	1,400
01-0211-14-04	GARBAGE BAGS	6,037	6,500	3,364	6,500	6,500
01-0212-14-04	ELECTRICAL SUPPLIES	479	500	158	500	500
01-0213-14-04	MOTOR VEHICLE	7,021	12,000	4,893	12,000	12,000
01-0214-14-04	PLUMBING SUPPLIES	192	500	198	500	500
01-0215-14-04	BUILDING SUPPLIES	175	500	0	500	500
01-0217-14-04	OTHER SUPPLIES	7,649	5,000	3,006	5,000	5,000
01-0218-14-04	SMALL TOOLS & MINOR EQUIPMENT	7,999	6,000	3,494	6,500	6,500
01-0219-14-04	REPAIR & MAINTENANCE SUPPLIES	4,695	4,500	115	4,500	4,500
	<i>Supplies-----Subtotal</i>	58,065	61,800	27,787	60,800	64,250
01-0304-14-04	TELEPHONE - CELLULAR	1,655	1,500	978	1,500	1,500
01-0323-14-04	SERVICE AGREEMENT-TECHNICAL	1,260	2,500	0	2,500	2,500
01-0337-14-04	ELECTRICAL SERVICE	17,713	20,000	9,567	20,000	20,000
01-0340-14-04	REPAIR & MAINTENANCE BUILDINGS	1,407	4,400	720	4,400	4,400
01-0341-14-04	REPAIR & MAINTENANCE-LIGHTS	6,771	10,000	4,241	10,000	10,000
01-0342-14-04	REPAIR & MAINTENANCE EQUIPMENT	4,359	12,000	6,476	12,000	12,000
01-0343-14-04	REPAIR & MAINTENANCE PARKS	30,382	45,000	4,468	17,800	17,800
01-0344-14-04	RENTALS	4,053	3,500	1,950	3,500	3,500
01-0347-14-04	MISCELLANEOUS	30	200	98	200	200
01-0360-14-04	JANITORIAL - COMMUNITY CENTERS	3,796	5,000	0	5,000	0
01-0363-14-04	REPAIR & MAINT-FLOOD DAMAGE	0	0	0	0	0
01-0364-14-04	REPAIR & MAINT GROUNDS-CITY PARK	22,825	20,400	10,005	20,400	20,400
01-0365-14-04	REP & MAINT GROUNDS-TELEGRAPH PARK	4,950	7,000	2,700	7,000	7,000
	<i>Charges for service----Subtotal</i>	99,201	131,500	41,203	104,300	99,300

**General Fund
Support Services
Parks & Recreation-Parks**

Fund: 1 GENERAL FUND

SUPPORT SERVICES

PARKS & REC - PARKS

		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0425-14-04	CARS AND TRUCKS	0	29,500	0	0	0
01-0440-14-04	OTHER MACHINERY & EQUIPMENT	24,077	0	0	0	0
01-0458-14-04	EQUIPMENT REPLACEMENT FUND	0	0	0	0	0
01-0490-14-04	NON DEPRECIABLE CAPITAL ITEMS	1,900	0	0	0	0
	<i>Capital outlay-----Subtotal</i>	25,977	29,500	0	0	0
Program Number: 4 PARKS		398,264	440,304	166,542	382,352	384,006

General Fund
Parks & Recreation-Recreation

Fund: 1 GENERAL FUND SUPPORT SERVICES		PARKS & REC - RECREATION				
		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0109-14-05	SALARIES OVERTIME	570	1,000	0	1,000	1,000
01-0110-14-05	SALARIES-PART/TIME & HOURLY	22,553	30,850	4,336	30,850	30,850
01-0133-14-05	FICA	1,769	2,437	332	2,437	2,437
01-0134-14-05	WORKER'S COMPENSATION	511	466	256	506	451
	<i>Personnel Services-----Subtotal</i>	25,403	34,753	4,924	34,793	34,738
01-0201-14-05	OFFICE SUPPLIES	24	100	0	100	100
01-0203-14-05	MEDICAL & CHEMICAL	15,706	13,000	5,994	13,000	13,000
01-0217-14-05	OTHER SUPPLIES	116	500	0	500	500
01-0218-14-05	SMALL TOOLS & MINOR EQUIPMENT	1,040	1,000	0	1,000	1,000
01-0219-14-05	REPAIR & MAINTENANCE SUPPLIES	264	1,500	110	1,500	1,500
	<i>Supplies-----Subtotal</i>	17,150	16,100	6,104	16,100	16,100
01-0337-14-05	ELECTRICAL SERVICE	15,958	15,600	7,338	15,600	15,600
01-0338-14-05	GAS SERVICE	303	150	151	150	150
01-0342-14-05	REPAIR & MAINTENANCE EQUIPMENT	786	5,000	358	5,000	5,000
01-0343-14-05	REPAIR & MAINTENANCE - POOL	0	0	0	0	0
01-0344-14-05	RENTAL	0	0	0	0	0
01-0345-14-05	CONFERENCE & TRAINING	0	500	0	500	500
01-0346-14-05	DUES & SUBSCRIPTION	0	0	0	0	0
01-0347-14-05	MISCELLANEOUS	443	300	432	300	300
01-0371-14-05	RED CROSS SWIM LESSON FEES	0	0	0	0	0
	<i>Charges for service----Subtotal</i>	17,490	21,550	8,279	21,550	21,550
01-0458-14-05	EQUIPMENT REPLACEMENT FUND	0	0	2,500	5,000	5,000
01-0490-14-05	NON DEPRECIABLE CAPITAL ITEMS	0	0	0	0	0
01-0496-14-05	EQUIPMENT REPLACEMENT SUSPENSE	0	0	14,200	0	0
	<i>Capital outlay-----Subtotal</i>	0	0	16,700	5,000	5,000
Program Number: 5 RECREATION		60,043	72,403	36,007	77,443	77,388

**General Fund
Support Services**

Parks Recreation-Golf Course

Fund: 1 GENERAL FUND

SUPPORT SERVICES

PARKS & REC-GOLF COURSE

		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0101-14-06	SALARIES OFFICIALS & ADMIN	38,069	45,054	20,942	43,603	44,475
01-0106-14-06	SALARIES-OFFICE & CLERICAL	0	0	0	0	0
01-0107-14-06	SALARIES-SKILLED CRAFT	0	0	0	0	0
01-0109-14-06	SALARIES-OVERTIME	7,399	9,000	1,302	8,525	8,525
01-0110-14-06	SALARIES-PART/TIME & HOURLY	35,177	48,000	14,285	48,000	45,000
01-0111-14-06	SALARIES-LONGEVITY	384	672	0	432	480
01-0122-14-06	TMRS	8,181	9,769	3,895	9,203	9,086
01-0133-14-06	FICA	6,176	7,858	2,782	7,693	7,534
01-0134-14-06	WORKER'S COMPENSATION	1,529	1,668	896	1,775	1,562
	<i>Personnel Services-----Subtotal</i>	96,915	122,021	44,102	119,231	116,662
01-0201-14-06	OFFICE SUPPLIES	228	425	99	425	425
01-0202-14-06	AGRICULTURAL	3,830	7,550	438	7,550	7,550
01-0203-14-06	MEDICAL & CHEMICAL	526	2,700	264	2,700	2,700
01-0205-14-06	FUEL, OIL & LUBE	6,069	7,000	2,589	7,000	8,500
01-0206-14-06	CLOTHING	0	300	44	300	300
01-0208-14-06	FOOD SUPPLIES	3,853	5,800	1,750	5,210	5,210
01-0209-14-06	PRO SHOP	1,745	1,500	1,683	1,500	1,500
01-0210-14-06	DRIVING RANGE	0	1,200	150	1,200	1,200
01-0212-14-06	ELECTRICAL SUPPLIES	0	150	0	150	150
01-0213-14-06	MOTOR VEHICLE SUPPLIES	1,645	5,500	1,269	5,500	5,500
01-0217-14-06	OTHER SUPPLIES	467	1,000	397	1,000	1,000
01-0218-14-06	SMALL TOOLS & MINOR EQUIPMENT	212	500	781	500	500
01-0219-14-06	REPAIR & MAINTENANCE SUPPLIES	1,916	2,550	58	2,550	18,050
	<i>Supplies-----Subtotal</i>	20,491	36,175	9,522	35,585	52,585
01-0304-14-06	TELEPHONE - CELLULAR	0	400	187	400	400
01-0312-14-06	GENERAL ADVERTISING	1,529	0	0	0	0
01-0316-14-06	CONTRACTED SERVICES	3,931	0	1,864	0	0
01-0322-14-06	SERVICE AGREEMENT-OTHER	360	300	144	300	300
01-0337-14-06	ELECTRICAL SERVICE	9,321	13,000	5,898	13,000	13,000
01-0340-14-06	REPAIR & MAINTENANCE BUILDINGS	1,098	1,000	1,020	1,000	1,000
01-0342-14-06	REPAIR & MAINTENANCE EQUIPMENT	10,177	4,500	9,155	4,500	4,500
01-0344-14-06	RENTALS	3,158	4,500	1,642	4,500	4,500
01-0345-14-06	CONFERENCE & TRAINING	0	0	0	0	0
01-0346-14-06	DUES & SUBSCRIPTIONS	911	700	394	700	700
01-0347-14-06	MISCELLANEOUS	181	200	0	200	200
	<i>Charges for service----Subtotal</i>	30,666	24,600	20,304	24,600	24,600

**General Fund
Support Services**

**Parks Recreation-Golf Course
PARKS & REC-GOLF COURSE**

Fund: 1 GENERAL FUND

SUPPORT SERVICES

	Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0458-14-06 EQUIPMENT REPLACEMENT FUND	0	0	3,750	7,500	7,500
01-0460-14-06 LEASE PURCHASE PAYMENTS	0	15,200	0	15,200	0
<i>Capital outlay-----Subtotal</i>	0	15,200	3,750	22,700	7,500
 Program Number: 6 GOLF COURSE	 148,072	 197,996	 77,678	 202,116	 201,347
 Department Number: 14 SUPPORT SERVICES - PARKS & RECREATION	 753,016	 858,955	 321,636	 752,045	 755,083

**General Fund
Nondepartmental**

Fund: 1 GENERAL FUND

NONDEPARTMENTAL

NONDEPARTMENTAL

		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
	PLACEHOLDER-CAPITAL IMP-LIBRARY					97,000
	PLACEHOLDER-CAPITAL IMP-ANIMAL SHELTER					36,000
01-0112-12-00	EDUCATIONAL & INCENTIVE	8,475	5,000	2,918	5,000	5,000
01-0122-12-00	TMRS FOR DRAG-UP	27,253	5,885	20,312	5,885	5,885
01-0123-12-00	LIFE INSURANCE	2,632	4,094	1,442	4,094	4,094
01-0124-12-00	HEALTH INSURANCE	790,270	862,700	369,528	857,500	857,500
01-0125-12-00	DENTAL INSURANCE	49,588	53,150	23,469	53,150	53,150
01-0127-12-00	SICK LEAVE-ACCRUED PAYMENTS	93,119	30,100	115,793	30,100	30,100
01-0128-12-00	VACATION-ACCRUED PAYMENTS	77,144	15,100	74,230	15,100	28,600
01-0132-12-00	FIREMEN R&R FOR DRAG-UP	105	2,500	0	2,500	2,500
01-0133-12-00	FICA FOR DRAG-UP	2,726	5,000	5,488	5,000	5,000
01-0134-12-00	WORKMEN'S COMPENSATION	0	2,000	0	2,000	2,000
	<i>Personnel Services-----Subtotal</i>	1,051,312	985,529	613,180	980,329	1,126,829
	<i>Supplies-----Subtotal</i>	0	0	0	0	0
01-0301-12-00	AUDIT SERVICES	29,500	34,000	0	34,000	34,000
01-0302-12-00	HEALTH INSURANCE SERVICES	24,150	20,825	9,173	20,825	20,825
01-0303-12-00	BRIDGE OF COMPASSION	2,000	2,000	0	0	0
01-0305-12-00	PROFESSIONAL SERVICES	75,998	0	379	0	0
01-0307-12-00	TELEPHONE - INTERNET	41,445	35,500	23,840	35,500	41,500
01-0308-12-00	TELEPHONE - LAND	178,131	75,000	55,766	48,000	34,000
01-0309-12-00	TELEPHONE - WIRING	5,197	13,000	5,966	13,000	13,000
01-0310-12-00	POSTAGE & FREIGHT	11,662	19,000	6,713	16,203	16,203
01-0312-12-00	GENERAL ADVERTISING	7,600	8,000	7,145	8,000	8,000
01-0314-12-00	MEDIAN MAINTENANCE	8,465	6,000	1,935	8,000	8,000
01-0315-12-00	AMERICAN RED CROSS	0	2,000	0	0	0
01-0316-12-00	MARSHALL/HARRISON HEALTH DIST	53,940	53,940	26,970	53,940	53,940
01-0317-12-00	STAR BOOT CAMP	46,228	36,982	18,491	36,982	36,982
01-0318-12-00	MY FRIENDS HOUSE	2,000	2,000	0	0	0
01-0319-12-00	ARC OF HARRISON COUNTY	2,000	2,000	0	0	0
01-0320-12-00	ETCADA	2,000	2,000	0	0	0
01-0321-12-00	THE CRISIS CENTER	0	0	0	0	0
01-0322-12-00	WOMEN'S CENTER OF EAST TEXAS	2,000	2,000	6,316	0	0
01-0323-12-00	SERVICE AGREEMENTS-TECHNICAL	6,040	2,625	4,170	2,625	2,625
01-0324-12-00	PRINTING & REPRODUCTION	769	700	611	700	700
01-0326-12-00	PROPERTY INSURANCE	62,394	65,500	30,448	65,500	60,000
01-0331-12-00	UNEMPLOYMENT INSURANCE	1,825	28,381	37,524	28,109	27,821
01-0332-12-00	LIABILITY INSURANCE	56,457	60,000	18,242	60,000	60,000
01-0339-12-00	CEMETERY GROUNDS MAINTENANCE	19,600	15,000	11,000	15,000	15,000
01-0343-12-00	DUES/ETCOG	3,528	3,590	3,528	3,590	3,590
01-0344-12-00	RENTALS	1,764	2,000	882	2,000	2,000

**General Fund
Nondepartmental**

Fund: 1 GENERAL FUND

NONDEPARTMENTAL

NONDEPARTMENTAL

		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0346-12-00	SUB/NEWSPAPERS - BNA	0	200	0	200	200
01-0347-12-00	MISCELLANEOUS	47,675	30,000	166,235	30,000	30,000
01-0348-12-00	I-69 ALLIANCE DUES	5,000	5,000	5,750	5,000	5,000
01-0349-12-00	DUES/TML & NLC	3,533	3,400	1,707	3,400	3,400
01-0350-12-00	LOT CLEARING EXPENSE	10,750	10,000	4,000	10,000	10,000
01-0351-12-00	ETCOG TRANSIT	65,000	65,000	65,000	65,000	35,000
01-0373-12-00	PROMOTION-BOOGIE WOOGIE	0	0	0	0	0
01-0385-12-00	STOLEN PROPERTY REPLACEMENT	0	0	0	0	0
	<i>Charges for service----Subtotal</i>	776,651	605,643	511,791	565,574	521,786
01-0401-12-00	LAND	1,871	0	0	0	0
01-0420-12-00	IMPROVEMENTS-DATA PROCESSING	0	0	0	0	0
	<i>Capital outlay-----Subtotal</i>	1,871	0	0	0	0
Program Number:	NONDEPARTMENTAL	1,829,834	1,591,172	1,124,971	1,545,903	1,648,615
Department Number: 12	NONDEPARTMENTAL	1,829,834	1,591,172	1,124,971	1,545,903	1,648,615

**General Fund
Appraisal District**

Fund: 1 GENERAL FUND

APPRAISAL DISTRICT

APPRAISAL DISTRICT

	Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
<i>Personnel Services-----Subtotal</i>	0	0	0	0	0
<i>Supplies-----Subtotal</i>	0	0	0	0	0
01-0306-13-00 APPRAISAL DISTRICT CHARGES	91,545	91,800	69,835	97,000	94,025
<i>Charges for service----Subtotal</i>	91,545	91,800	69,835	97,000	94,025
<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: APPRAISAL DISTRICT	91,545	91,800	69,835	97,000	94,025
Department Number: 13 APPRAISAL DISTRICT	91,545	91,800	69,835	97,000	94,025

General Fund Interfund Transfers

Fund: 01 GENERAL FUND		INTERFUND TRANSFERS		INTERFUND TRANSFERS		
		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
01-0522-22-00 INTERFUND TRSF		24,750	0	0	0	0
01-0523-22-00 INTERFUND TRSF-EQUIP REPLACE		250,000	0	0	0	75,820
01-0524-22-00 INTERFUND TRSF-CAPITAL IMPROV		0	0	0	0	83,800
Miscellaneous-----Subtotal		274,750	0	0	0	159,620
Program Number: INTERFUND TRANSFERS		274,750	0	0	0	159,620
Department Number: 22 INTERFUND TRANSFERS		274,750	0	0	0	159,620
Fund Number: 1 GENERAL FUND		17,962,716	17,749,400	7,803,488	17,393,097	17,862,371

WATER & SEWER ENTERPRISE FUND

The Water and Sewer Enterprise Fund supports the operation of the Marshall Water Utilities Department that operates the water utility services. The fund is supported through user fees paid by the City's water and sewer customers and other miscellaneous related fees.

This section of the budget includes the following:

- *Water and Sewer Enterprise Fund estimated revenues*
- *Water and Sewer Enterprise Fund estimated expenses*
- *Water and Sewer Enterprise Fund detailed line-item budget*

Water & Sewer Enterprise Fund

Estimated Revenues

WATER AND SEWER ENTERPRISE FUND

ESTIMATED REVENUES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>2013</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2013</u>	<u>ACTUAL</u> <u>6/30/2014</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2014</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>2015</u>
<u>PERMITS & FEES</u>						
4135	Discharge Permit	\$2,634	\$1,000	\$2,991	\$2,000	\$2,500
4435	Pollution Control Fees	15,507	12,000	6,028	12,000	14,000
	Subtotal	\$18,141	\$13,000	\$9,019	\$14,000	\$16,500
<u>INTERGOVERNMENTAL REVENUE</u>						
4200	Federal Grant	\$0	\$0	\$0	\$0	\$0
4250	Intergovernmental Revenue	118,617	0	0	0	0
	Subtotal	\$118,617	\$0	\$0	\$0	\$0
<u>WATER & SEWER CHARGES</u>						
4300	Water Service	\$5,819,383	\$5,980,000	\$2,642,256	\$5,650,225	\$5,800,000
4305	Sewer Service	3,793,062	3,880,000	1,874,111	3,810,000	3,825,000
4308	Recovered Fees	9,654	9,000	6,027	9,000	9,000
4002	Penalty & Interest - W/S	150	0	0	0	0
4310	Water Connections	32,870	40,000	9,600	45,000	30,000
4315	Sewer Connections	14,329	17,000	11,236	20,000	20,000
4320	Water Billing Service Fees	83,434	75,000	39,903	77,000	80,000
4325	Waste Hauler Fees	57,470	60,000	27,291	50,000	50,000
	Subtotal	\$9,810,352	\$10,061,000	\$4,610,424	\$9,661,225	\$9,814,000
<u>MISCELLANEOUS REVENUES</u>						
4405	Record Duplication Fee	\$0	\$0	\$0	\$0	\$0
5100	Interest on Investments	5,603	3,000	274	3,000	3,000
5110	Interfund Trsf	0	0	0	0	0
5115	Sale of Assets	4,324	0	0	0	0
5120	I & S Fund Interest	559	0	161	0	0
5125	Miscellaneous Revenues	2,839	7,000	805	7,000	3,000
5127	Insurance Proceeds	6,767	0	2,234	0	0
	Subtotal	\$20,092	\$10,000	\$3,474	\$10,000	\$6,000
	GRAND TOTAL	\$9,967,202	\$10,084,000	\$4,622,917	\$9,685,225	\$9,836,500

Water and Sewer Enterprise Fund
Estimated Expenses

WATER AND SEWER ENTERPRISE FUND
ESTIMATED EXPENSES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>2013</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2013</u>	<u>ACTUAL</u> <u>6/30/2014</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2014</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>2015</u>
<u>WATER UTILITIES</u>						
40-20-01	Administrative	\$287,997	\$289,506	\$177,069	\$295,202	\$343,291
40-20-02	Water Production	1,420,638	1,452,429	623,905	1,312,808	1,294,998
40-20-03	Distribution & Collection	1,201,525	1,249,465	519,153	1,169,191	1,485,800
40-20-04	Wastewater Treatment	1,281,005	1,287,484	606,898	1,206,705	1,287,163
40-20-06	Water Billing & Collection	496,022	506,639	252,855	497,941	522,889
40-20-07	Engineering	109,672	158,096	45,140	104,295	56,317
Subtotal		<u>\$4,796,859</u>	<u>\$4,943,619</u>	<u>\$2,225,020</u>	<u>\$4,586,142</u>	<u>\$4,990,458</u>
40-21	Non-Departmental	<u>\$858,720</u>	<u>\$856,933</u>	<u>\$471,580</u>	<u>\$793,548</u>	<u>\$786,381</u>
Subtotal		<u>\$858,720</u>	<u>\$856,933</u>	<u>\$471,580</u>	<u>\$793,548</u>	<u>\$786,381</u>
<u>INTERFUND TRANSFERS</u>						
40-22	Debt Service	2,477,853	2,480,724	2,211,465	2,559,518	2,563,589
40-22	Transfer to General Fund	1,746,000	1,746,000	873,000	1,746,000	1,496,000
40-22	Transfer to Equipment Replacement Fund	656,000	56,000	0	0	0
Subtotal		<u>\$4,879,853</u>	<u>\$4,282,724</u>	<u>\$3,084,465</u>	<u>\$4,305,518</u>	<u>\$4,059,589</u>
GRAND TOTAL		<u>\$10,535,432</u>	<u>\$10,083,276</u>	<u>\$5,781,065</u>	<u>\$9,685,208</u>	<u>\$9,836,428</u>

Water & Sewer Enterprise Fund Revenue & Expense Summary

WATER AND SEWER ENTERPRISE FUND REVENUE AND EXPENSE SUMMARY

2015
PROPOSED BUDGET

Estimated Revenues	\$9,836,500
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FUNDS AVAILABLE FOR APPROPRIATION	\$9,836,500
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ESTIMATED EXPENDITURES:

Administrative	\$343,291
Water Production	1,294,998
Distribution & Collection	1,485,800
Wastewater Treatment	1,287,163
Water Billing	522,889
Engineering	56,317

Subtotal	\$4,990,458
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Nondepartmental	\$786,381
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Subtotal	\$786,381
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Debt Service	2,563,589
Transfer to General Fund	1,496,000
Transfer to Equipment Replacement Fund	0

Subtotal	\$4,059,589
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EXPENDITURES TOTAL	\$9,836,428
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EXCESS REVENUES OVER EXPENSES	\$72
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Water & Sewer Enterprise Fund

Debt Service Requirements

WATER AND SEWER ENTERPRISE FUND

DEBT SERVICE REQUIREMENTS

2015

ISSUE DATE	MATURITY DATE	DESCRIPTION	DEBT OUTSTANDING 1/1/2015	PAYMENT REQUIREMENTS 2015	
2006	2022	Water & Sewer Revenue Bonds	\$7,410,000	\$1,279,375	[P 940,000] [I 339,375]
2010	2017	Tax & Surplus Revenue Refunding Bonds, Series 2010	\$1,575,000	\$544,964	[P 510,000] [I 34,964]
2012	2023	Water & Sewer Revenue Refunding Bonds, Series 2012	\$4,305,000	\$658,250	[P 530,000] [I 128,250]
		SUB TOTAL	\$13,290,000	\$2,482,589	[P 1,980,000] [I 502,589]
2014	2020	Loan Repayment	\$500,000	\$81,000	
		TOTAL	\$13,790,000	\$2,563,589	

Water & Sewer Enterprise Fund

Water Utilities Department-Administration

Fund: 40 WATER & SEWER FUND WATER UTILITIES

ADMINISTRATION

		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
40-0101-20-01	SALARIES-OFFICIALS & ADMIN	180,453	179,761	120,926	185,161	193,358
40-0106-20-01	SALARIES-OFFICE & CLERICAL	27,735	27,629	13,124	27,629	28,181
40-0108-20-01	SALARIES-SERVICE MAINTENANCE	0	0	0	0	27,895
40-0109-20-01	SALARIES-OVERTIME	4,303	4,000	52	750	750
40-0110-20-01	SALARIES-PART/TIME & HOURLY	0	0	0	2,080	2,080
40-0111-20-01	SALARIES-LONGEVITY	1,200	1,200	64	1,560	2,496
40-0112-20-01	SALARIES-INCENTIVE	0	0	0	0	1,110
40-0113-20-01	UNIFORM ALLOWANCE	0	0	0	0	360
40-0122-20-01	TMRS	40,267	40,089	24,824	39,975	45,474
40-0129-20-01	RELIEF FUND PAYMENTS	0	0	5	0	0
40-0133-20-01	FICA	16,754	17,181	9,126	17,624	16,610
40-0134-20-01	WORKER'S COMPENSATION	375	341	213	423	477
	<i>Personnel Services-----Subtotal</i>	271,087	270,201	168,334	275,202	318,791
40-0201-20-01	OFFICE SUPPLIES	614	1,500	457	1,500	1,500
40-0217-20-01	OTHER SUPPLIES	70	150	0	150	150
	<i>Supplies-----Subtotal</i>	684	1,650	457	1,650	1,650
40-0304-20-01	TELEPHONE - CELLULAR	1,446	1,800	304	1,600	1,600
40-0308-20-01	TELEPHONE SERVICE	0	130	0	0	0
40-0311-20-01	TRANSPORTATION	12,000	12,000	7,500	13,200	13,500
40-0324-20-01	PRINTING & REPRODUCTION	0	100	0	100	100
40-0342-20-01	REPAIR & MAINTENANCE EQUIPMENT	402	700	42	500	500
40-0344-20-01	RENTALS	0	0	0	0	0
40-0345-20-01	CONFERENCE & TRAINING	1,956	2,000	279	2,400	2,400
40-0346-20-01	DUES & SUBSCRIPTION	217	500	200	250	250
40-0347-20-01	MISCELLANEOUS	205	425	-47	300	300
	<i>Charges for service----Subtotal</i>	16,226	17,655	8,278	18,350	18,650
40-0440-20-01	OTHER MACHINERY & EQUIPMENT	0	0	0	0	4,200
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	4,200
Program Number: 1	ADMINISTRATION	287,997	289,506	177,069	295,202	343,291

Water & Sewer Enterprise Fund

Water Utilities Department-Water Production

Fund: 40 WATER & SEWER FUND WATER UTILITIES

WATER PRODUCTION

		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
40-0101-20-02	SALARIES OFFICIALS & ADMIN	68,960	68,695	32,570	68,695	70,069
40-0103-20-02	SALARIES-TECHNICIAN	33,041	35,585	15,406	35,585	34,752
40-0107-20-02	SALARIES-SKILLED CRAFT	229,134	231,356	104,571	231,356	234,691
40-0109-20-02	SALARIES-OVERTIME	27,369	8,000	7,097	3,410	3,410
40-0111-20-02	SALARIES-LONGEVITY	5,748	5,088	48	5,208	5,304
40-0122-20-02	TMRS	64,980	62,247	27,962	60,279	59,164
40-0133-20-02	FICA	27,742	26,678	12,140	26,336	26,639
40-0134-20-02	WORKER'S COMPENSATION	5,903	5,615	3,037	6,014	5,574
	<i>Personnel Services-----Subtotal</i>	462,877	443,264	202,831	436,883	439,603
40-0201-20-02	OFFICE SUPPLIES	496	1,135	1,222	1,135	1,635
40-0203-20-02	MEDICAL & CHEMICAL	415,443	415,000	187,482	340,000	344,000
40-0204-20-02	JANITORIAL	24	700	7	700	700
40-0205-20-02	FUEL, OIL & LUBE	10,265	9,690	4,474	8,000	9,000
40-0206-20-02	CLOTHING	839	750	1,106	750	750
40-0212-20-02	ELECTRICAL SUPPLIES	0	300	73	300	300
40-0213-20-02	MOTOR VEHICLE	5,771	3,500	2,017	4,000	4,000
40-0217-20-02	OTHER SUPPLIES	3,220	3,000	1,863	3,000	3,000
40-0218-20-02	SMALL TOOLS & MINOR EQUIPMENT	11,924	2,000	1,321	3,000	3,000
40-0219-20-02	REPAIR & MAINTENANCE SUPPLIES	40,887	16,000	19,257	15,000	18,000
	<i>Supplies-----Subtotal</i>	488,869	452,075	218,822	375,885	384,385
40-0304-20-02	TELEPHONE - CELLULAR	804	700	374	700	700
40-0305-20-02	OTHER PROFESSIONAL SERVICES	47,251	40,800	20,225	48,500	48,500
40-0306-20-02	SPRAY CONTRACT	0	2,300	1,100	2,300	2,300
40-0309-20-02	RADIO REPAIRS	2,571	2,500	1,107	2,000	2,000
40-0323-20-02	SERVICE CONTRACTS-TECHNICAL	2,570	2,900	287	2,900	3,120
40-0324-20-02	PRINTING & REPRODUCTION	3,454	4,500	1,952	3,000	3,000
40-0337-20-02	ELECTRICAL SERVICE	272,084	300,000	149,174	270,000	275,000
40-0340-20-02	REPAIR & MAINTENANCE BUILDINGS	4,138	2,500	3,005	2,500	2,500
40-0342-20-02	REPAIR & MAINTENANCE EQUIPMENT	57,902	140,000	16,260	88,500	88,500
40-0343-20-02	REPAIR & MAINTENANCE AIR COND	568	0	325	0	0
40-0344-20-02	RENTALS	341	600	15	600	600
40-0345-20-02	CONFERENCE & TRAINING	1,141	1,500	1,224	1,500	1,500
40-0346-20-02	DUES & SUBSCRIPTIONS	1,723	1,350	50	1,350	1,350
40-0347-20-02	MISCELLANEOUS	444	100	673	100	100
40-0360-20-02	JANITORIAL CONTRACT	6,180	6,840	3,000	6,840	6,840
40-0364-20-02	REPAIR & MAINTENANCE OF GROUNDS	9,250	11,500	2,600	11,500	11,500
40-0369-20-02	STATE AND FEDERAL FEES	23,117	23,000	50	23,000	23,500
	<i>Charges for service----Subtotal</i>	433,538	541,090	201,421	465,290	471,010

Water & Sewer Enterprise Fund
Water Utilities Department-Water Production

Fund: 40 WATER & SEWER FUND		WATER UTILITIES		WATER PRODUCTION		
		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
40-0405-20-02	IMPROVEMENTS-BUILDINGS	0	0	0	0	0
40-0425-20-02	CARS & TRUCKS	20,405	0	0	0	0
40-0440-20-02	OTHER MACHINERY & EQUIPMENT	14,949	16,000	831	34,750	0
40-0490-20-02	NON DEPRECIABLE CAPITAL ITEMS	0	0	0	0	0
	<i>Capital outlay-----Subtotal</i>	35,354	16,000	831	34,750	0
Program Number: 2 WATER PRODUCTION		1,420,638	1,452,429	623,905	1,312,808	1,294,998

Water & Sewer Enterprise Fund

Water Utilities Department-Distribution/Collection

Fund: 40 WATER & SEWER FUND WATER UTILITIES WATER DISTRIBUTION/COLLECTION

		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
40-0101-20-03	SALARIES-OFFICIALS AND ADMIN	61,076	60,841	28,783	60,841	62,058
40-0107-20-03	SALARIES-SKILLED CRAFT	264,466	269,047	98,447	268,076	242,171
40-0108-20-03	SALARIES-SERVICE MAINTENANCE	264,604	279,369	133,661	278,319	308,681
40-0109-20-03	SALARIES-OVERTIME	55,482	34,789	9,839	27,129	27,129
40-0111-20-03	SALARIES-LONGEVITY	9,952	10,992	428	10,464	7,536
40-0122-20-03	TMRS	117,093	116,924	47,479	112,910	110,023
40-0133-20-03	FICA	49,168	50,111	20,279	49,330	49,539
40-0134-20-03	WORKER'S COMPENSATION	12,231	11,427	6,171	12,220	10,923
	<i>Personnel Services-----Subtotal</i>	834,072	833,500	345,087	819,289	818,060
40-0201-20-03	OFFICE SUPPLIES	528	500	793	500	500
40-0203-20-03	MEDICAL & CHEMICAL	6,749	6,500	4,144	6,500	6,500
40-0204-20-03	JANITORIAL	0	150	0	150	150
40-0205-20-03	FUEL, OIL & LUBE	68,794	71,790	34,017	66,790	68,000
40-0206-20-03	CLOTHING	5,029	4,600	2,227	4,600	4,600
40-0213-20-03	MOTOR VEHICLE	43,593	32,000	13,112	30,000	30,000
40-0217-20-03	OTHER SUPPLIES	786	1,300	385	1,300	1,300
40-0218-20-03	SMALL TOOLS & MINOR EQUIPMENT	7,194	4,250	2,486	4,250	9,000
40-0219-20-03	REPAIR & MAINTENANCE SUPPLIES	141,501	71,000	79,072	100,000	120,000
40-0220-20-03	WATER METERS & BOXES	36,304	25,000	6,820	25,000	40,000
	<i>Supplies-----Subtotal</i>	310,478	217,090	143,056	239,090	280,050
40-0304-20-03	TELEPHONE - CELLULAR	2,612	2,300	1,151	2,300	2,300
40-0305-20-03	OTHER PROFESSIONAL SERVICES	345	0	3,010	0	0
40-0306-20-03	SPRAY CONTRACT	6,775	8,000	1,750	7,000	7,000
40-0308-20-03	TELEPHONE-LAND	0	0	0	0	0
40-0309-20-03	RADIO REPAIRS	535	500	67	500	500
40-0316-20-03	CONTRACTED SERVICES	905	25,000	6,580	15,000	50,000
40-0323-20-03	SERVICE AGREEMENT-TECHNICAL	1,363	0	1,103	0	0
40-0324-20-03	PRINTING & REPRODUCTION	0	0	46	0	0
40-0342-20-03	REPAIR & MAINTENANCE EQUIPMENT	9,869	7,500	2,474	7,500	7,500
40-0344-20-03	RENTALS	652	1,000	0	1,000	1,000
40-0345-20-03	CONFERENCE & TRAINING	2,593	2,000	611	2,000	3,000
40-0346-20-03	DUES & SUBSCRIPTIONS	687	750	111	750	750
40-0347-20-03	MISCELLANEOUS	800	1,275	907	1,275	1,000
	<i>Charges for service----Subtotal</i>	27,136	48,325	17,810	37,325	73,050
40-0411-20-03	IMPROVEMENTS-SEWER MAINS & SVS	3,123	65,700	0	14,160	126,750
40-0412-20-03	IMPROVEMENTS-WATER MAINS & SVS	13,926	54,350	0	14,160	126,750

Water & Sewer Enterprise Fund

Water Utilities Department-Distribution/Collection

Fund: 40 WATER & SEWER FUND WATER UTILITIES WATER DISTRIBUTION/COLLECTION

		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
40-0424-20-03	BY-PASS PIPING PROJECT (TDRA GRANT)	0	0	0	0	0
40-0425-20-03	CARS & TRUCKS	7,295	0	0	0	0
40-0440-20-03	OTHER MACHINERY & EQUIPMENT	5,495	5,500	0	0	0
40-0442-20-03	ANNUAL MANHOLE REHAB	0	25,000	0	18,767	25,000
40-0458-20-03	EQUIPMENT REPLACEMENT FUND	0	0	13,200	26,400	36,140
40-0460-20-03	LEASE PURCHASE PAYMENTS	0	0	0	0	0
40-0490-20-03	NON DEPRECIABLE CAPITAL ITEMS	0	0	0	0	0
	<i>Capital outlay-----Subtotal</i>	29,839	150,550	13,200	73,487	314,640
Program Number: 3 WATER DISTRIBUTION/COLLECTION		1,201,525	1,249,465	519,153	1,169,191	1,485,800

Water & Sewer Enterprise Fund

Water Utilities Department-Wastewater Treatment

Fund: 40 WATER & SEWER FUND

WATER UTILITIES

WASTEWATER TREATMENT

		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
40-0101-20-04	SALARIES OFFICIALS & ADMIN	31,743	31,621	14,959	31,621	32,254
40-0103-20-04	SALARIES-TECHNICIAN	78,572	77,538	37,091	77,538	79,088
40-0107-20-04	SALARIES-SKILLED CRAFT	270,863	281,081	120,463	281,081	283,739
40-0108-20-04	SALARIES-SERVICE MAINTENANCE	30,911	25,302	11,896	25,302	25,808
40-0109-20-04	SALARIES-OVERTIME	36,967	13,000	13,765	9,810	9,810
40-0111-20-04	SALARIES-LONGEVITY	5,364	6,192	432	6,456	5,832
40-0122-20-04	TMRS	81,068	77,600	34,776	75,609	74,166
40-0133-20-04	FICA	34,618	33,257	15,126	33,033	33,394
40-0134-20-04	WORKER'S COMPENSATION	6,801	5,968	3,255	6,445	5,222
	<i>Personnel Services-----Subtotal</i>	576,907	551,559	251,763	546,895	549,313
40-0201-20-04	OFFICE SUPPLIES	736	700	297	700	700
40-0203-20-04	MEDICAL & CHEMICAL	20,504	15,000	11,556	15,000	15,000
40-0204-20-04	JANITORIAL	224	500	9	500	400
40-0205-20-04	FUEL, OIL & LUBE	21,066	19,450	7,830	14,000	14,000
40-0206-20-04	CLOTHING	1,188	2,250	1,177	2,250	2,250
40-0212-20-04	ELECTRICAL SUPPLIES-UV BULBS	0	40,000	0	35,000	35,000
40-0213-20-04	MOTOR VEHICLE	22,369	7,500	4,495	10,000	8,000
40-0217-20-04	OTHER SUPPLIES	12,602	12,000	5,937	12,000	10,000
40-0218-20-04	SMALL TOOLS & MINOR EQUIPMENT	2,931	2,200	1,809	2,200	2,200
40-0219-20-04	REPAIR & MAINTENANCE SUPPLIES	25,268	30,000	14,005	30,000	45,000
	<i>Supplies-----Subtotal</i>	106,888	129,600	47,115	121,650	132,550
40-0304-20-04	TELEPHONE - CELLULAR	1,346	1,775	580	1,775	1,775
40-0305-20-04	OTHER PROFESSIONAL SERVICES	87,000	100,000	44,921	75,000	75,000
40-0306-20-04	SPRAY CONTRACT	0	1,500	775	1,500	1,500
40-0308-20-04	TELEPHONE-LAND	471	600	109	600	600
40-0309-20-04	RADIO REPAIRS	0	200	0	200	200
40-0323-20-04	SERVICE AGREEMENTS-TECHNICAL	8,872	15,400	7,911	15,400	15,400
40-0324-20-04	PRINTING & REPRODUCTION	-514	400	-261	400	400
40-0337-20-04	ELECTRICAL SERVICE	253,382	292,500	148,827	265,500	277,000
40-0340-20-04	REPAIR & MAINTENANCE BUILDINGS	0	2,000	0	2,000	2,000
40-0342-20-04	REPAIR & MAINTENANCE EQUIPMENT	117,166	80,000	45,431	80,000	145,000
40-0343-20-04	REPAIR & MAINT-AIR CONDITIONER	209	0	0	0	0
40-0344-20-04	RENTALS	447	700	287	700	700
40-0345-20-04	CONFERENCE & TRAINING	476	3,000	1,941	3,000	3,000
40-0346-20-04	DUES & SUBSCRIPTION	1,302	1,300	200	1,300	1,300
40-0347-20-04	MISCELLANEOUS	352	500	983	500	500
40-0369-20-04	STATE & FEDERAL FEES	45,810	41,000	0	41,000	45,390
	<i>Charges for service----Subtotal</i>	516,319	540,875	251,704	488,875	569,765

Water & Sewer Enterprise Fund
Water Utilities Department-Wastewater Treatment

Fund: 40 WATER & SEWER FUND		WATER UTILITIES		WASTEWATER TREATMENT		
		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
40-0412-20-04	IMPROVEMENTS-WASTEWATER T P	58,698	65,450	0	0	0
40-0425-20-04	CARS AND TRUCKS	20,193	0	0	0	0
40-0440-20-04	OTHER MACHINERY & EQUIPMENT	0	0	5,350	13,750	0
40-0458-20-04	EQUIPMENT REPLACEMENT FUND	0	0	17,768	35,535	35,535
40-0490-20-04	NON DEPRECIABLE CAPITAL ITEMS	2,000	0	0	0	0
40-0496-20-04	EQUIPMENT REPLACEMENT SUSPENSE	0	0	33,198	0	0
	<i>Capital outlay-----Subtotal</i>	80,891	65,450	56,316	49,285	35,535
Program Number: 4 WASTEWATER TREATMENT		1,281,005	1,287,484	606,898	1,206,705	1,287,163

Water & Sewer Enterprise Fund

Water Utilities Department-Water Billing

Fund: 40 WATER & SEWER FUND		WATER UTILITIES		WATER BILLING		
		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
40-0101-20-06	SALARIES OFFICIALS & ADMIN	56,705	55,953	23,156	48,947	49,925
40-0106-20-06	SALARIES-OFFICE & CLERICAL	85,253	95,005	44,931	95,005	97,684
40-0107-20-06	SALARIES-SKILLED CRAFT	134,813	135,393	62,150	135,393	138,101
40-0109-20-06	SALARIES-OVERTIME	1,782	2,000	348	1,710	1,710
40-0110-20-06	SALARIES-PART TIME & HOURLY	10,692	0	0	0	0
40-0111-20-06	SALARIES-LONGEVITY	4,240	5,040	0	3,504	3,888
40-0122-20-06	TMRS	49,319	52,370	21,941	49,826	49,493
40-0133-20-06	FICA	21,930	22,445	9,741	21,769	22,285
40-0134-20-06	WORKER'S COMPENSATION	2,091	1,973	1,064	2,107	2,608
	<i>Personnel Services-----Subtotal</i>	366,825	370,179	163,331	358,261	365,694
40-0201-20-06	OFFICE SUPPLIES	4,151	3,600	2,311	4,000	4,000
40-0205-20-06	FUEL, OIL & LUBE	14,920	16,400	7,465	16,000	16,000
40-0206-20-06	CLOTHING	971	650	489	700	700
40-0213-20-06	MOTOR VEHICLE	4,063	4,000	1,393	4,000	4,000
40-0217-20-06	OTHER SUPPLIES	339	340	251	340	340
40-0218-20-06	SMALL TOOLS & MINOR EQUIPMENT	601	1,020	247	1,020	2,395
40-0220-20-06	WATER METERS & BOXES	1,010	4,000	505	2,000	2,000
	<i>Supplies-----Subtotal</i>	26,055	30,010	12,661	28,060	29,435
40-0304-20-06	TELEPHONE-CELLULAR	0	0	0	0	1,000
40-0305-20-06	OTHER PROFESSIONAL SERVICES	518	2,500	25	1,000	1,000
40-0310-20-06	POSTAGE & FREIGHT	61,200	62,000	40,200	62,000	65,000
40-0316-20-06	CONTRACTED SERVICES	23,854	22,000	9,525	26,000	21,000
40-0323-20-06	SERVICE AGREEMENT-TECHNICAL	6,495	6,600	4,289	6,600	6,740
40-0324-20-06	PRINTING & REPRODUCTION	1,129	2,000	827	1,500	1,500
40-0342-20-06	REPAIR & MAINTENANCE EQUIPMENT	608	1,350	64	1,350	1,350
40-0345-20-06	CONFERENCE & TRAINING	0	1,000	0	1,000	1,000
40-0346-20-06	DUES & SUBSCRIPTIONS	0	100	0	100	100
40-0347-20-06	MISCELLANEOUS	596	0	164	0	0
40-0360-20-06	JANITORIAL CONTRACT	742	900	352	900	900
	<i>Charges for service----Subtotal</i>	95,142	98,450	55,446	100,450	99,590
40-0440-20-06	OTHER MACHINERY & EQUIPMENT	0	0	0	0	6,000
40-0458-20-06	EQUIPMENT REPLACEMENT	8,000	8,000	5,585	11,170	22,170
40-0490-20-06	NON DEPRECIABLE CAPITAL ITEMS	0	0	0	0	0
40-0496-20-06	EQUIPMENT REPLACEMENT SUSPENSE	0	0	15,832	0	0
	<i>Capital outlay-----Subtotal</i>	8,000	8,000	21,417	11,170	28,170
Program Number: 6 WATER BILLING		496,022	506,639	252,855	497,941	522,889

Water & Sewer Enterprise Fund

Water Utilities Department-Engineering

Fund: 40 WATER & SEWER FUND WATER UTILITIES

ENGINEERING

		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
40-0103-20-07	SALARIES-TECHNICIAN	50,440	77,326	19,042	40,251	41,056
40-0106-20-07	SALARIES-OFFICE & CLERICAL	0	0	0	0	0
40-0108-20-07	SALARIES-SERVICE MAINTENANCE	27,453	27,348	12,938	27,348	0
40-0109-20-07	SALARIES-OVERTIME	0	0	325	0	0
40-0111-20-07	SALARIES-LONGEVITY	1,848	2,064	0	1,872	1,104
40-0122-20-07	TMRS	14,228	19,052	5,657	12,164	7,163
40-0133-20-07	FICA	5,566	8,165	2,302	5,315	3,225
40-0134-20-07	WORKER'S COMPENSATION	361	311	111	220	119
	<i>Personnel Services-----Subtotal</i>	99,896	134,266	40,375	87,170	52,667
40-0201-20-07	OFFICE SUPPLIES	260	425	293	425	0
40-0205-20-07	FUEL, OIL & LUBE	3,083	6,460	1,251	5,000	0
40-0206-20-07	CLOTHING	159	300	67	200	0
40-0213-20-07	MOTOR VEHICLE	763	1,250	338	1,250	0
40-0218-20-07	SMALL TOOLS & MINOR EQUIPMENT	335	575	8	350	0
	<i>Supplies-----Subtotal</i>	4,600	9,010	1,957	7,225	0
40-0304-20-07	TELEPHONE - CELLULAR	542	700	187	730	0
40-0305-20-07	OTHER PROFESSIONAL SERVICES	0	5,000	0	3,000	0
40-0308-20-07	TELEPHONE-LAND	0	0	0	0	0
40-0309-20-07	RADIO REPAIRS	0	120	0	120	0
40-0315-20-07	GENERAL ADVERTISING	1,558	5,000	1,073	2,000	0
40-0319-20-07	PLATT FEES	396	250	0	300	0
40-0323-20-07	SERVICE CONTRACTS-TECHNICAL	813	500	750	800	800
40-0324-20-07	PRINTING & REPRODUCTION	983	1,200	109	1,200	1,200
40-0342-20-07	REPAIR & MAINTENANCE EQUIPMENT	128	850	289	650	650
40-0345-20-07	CONFERENCE & TRAINING	0	100	0	100	0
40-0347-20-07	MISCELLANEOUS	14	200	48	100	100
40-0360-20-07	JANITORIAL CONTRACT	742	900	352	900	900
	<i>Charges for service----Subtotal</i>	5,176	14,820	2,808	9,900	3,650
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 7	ENGINEERING	109,672	158,096	45,140	104,295	56,317
Department Number: 20	WATER UTILITIES	4,796,859	4,943,619	2,225,020	4,586,142	4,990,458

Water & Sewer Enterprise Fund Nondepartmental

Fund: 40 WATER & SEWER FUND		NONDEPARTMENTAL		NONDEPARTMENTAL		
		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
40-0122-21-00	TMRS FOR DRAG-UP	9,594	1,961	12,058	1,961	1,961
40-0123-21-00	LIFE INSURANCE	1,128	1,740	348	1,740	1,740
40-0124-21-00	HEALTH INSURANCE	339,907	403,120	158,200	386,002	386,002
40-0125-21-00	DENTAL INSURANCE	21,252	22,775	10,027	22,775	22,775
40-0127-21-00	SICK LEAVE-ACCRUED RESERVE	48,266	10,000	33,499	10,000	15,000
40-0128-21-00	VACATION-ACCRUED RESERVE	16,821	5,000	35,363	5,000	7,450
40-0133-21-00	FICA FOR DRAG-UP	4,112	995	5,268	995	995
40-0134-21-00	WORKMEN'S COMPENSATION	0	0	0	0	0
	Personnel Services-----Subtotal	441,080	445,591	254,763	428,473	435,923
	Supplies-----Subtotal	0	0	0	0	0
40-0301-21-00	AUDIT SERVICES	12,000	15,000	0	15,000	15,000
40-0302-21-00	HEALTH CONSULTANT SERVICES	14,600	8,925	5,702	8,925	8,925
40-0305-21-00	OTHER PROFESSIONAL SERVICES	32,637	11,000	15,292	11,000	11,000
40-0307-21-00	TELEPHONE-INTERNET	13,515	15,000	9,890	15,000	15,000
40-0308-21-00	TELEPHONE-LAND	118,717	70,000	36,323	24,000	24,000
40-0309-21-00	TELEPHONE-WIRING	437	4,000	1,224	4,000	4,000
40-0310-21-00	POSTAGE & FREIGHT	14,047	15,000	7,129	15,000	15,000
40-0312-21-00	GENERAL ADVERTISING	3,404	2,000	627	2,000	2,000
40-0315-21-00	CREDIT CARD FEES	28,251	0	15,561	0	0
40-0317-21-00	RAW WATER RESERVATION FEE	129,190	135,000	77,000	135,000	135,000
40-0321-21-00	SALVINIA CONTROL	0	25,000	0	25,000	25,000
40-0323-21-00	SERVICE AGREEMENT-TECHNICAL	5,235	23,500	7,061	23,500	23,500
40-0324-21-00	PRINTING & REPRODUCTION	0	750	262	750	750
40-0326-21-00	PROPERTY INSURANCE	26,740	28,350	13,049	28,350	21,000
40-0331-21-00	UNEMPLOYMENT INSURANCE	542	9,197	11,863	8,930	8,963
40-0332-21-00	LIABILITY INSURANCE	29,479	39,300	13,138	39,300	32,000
40-0343-21-00	DUES/ETCOG	0	580	0	580	580
40-0344-21-00	RENTALS	1,764	2,000	882	2,000	2,000
40-0347-21-00	MISCELLANEOUS	3,210	5,000	107	5,000	5,000
40-0348-21-00	AMORTIZATION	-48,116	0	0	0	0
40-0349-21-00	DUES/TML & NLC	1,671	1,740	1,707	1,740	1,740
40-0399-21-00	BAD DEBT EXPENSE	30,317	0	0	0	0
	Charges for service----Subtotal	417,640	411,342	216,817	365,075	350,458
40-0455-21-00	TRANSFER TO OTHER FUNDS	0	0	0	0	0
	Capital outlay-----Subtotal	0	0	0	0	0
Program Number:	NONDEPARTMENTAL	858,720	856,933	471,580	793,548	786,381
Department Number:	21 NONDEPARTMENTAL	858,720	856,933	471,580	793,548	786,381

Water & Sewer Enterprise Fund Interfund Transfers

Fund: 40 WATER & SEWER FUND	INTERFUND TRANSFERS	INTERFUND TRANSFERS				
		Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
40-0515-22-00	DEBT SERVICE PYMT W&S BONDS	1,855,000	2,480,724	1,915,000	2,478,518	2,482,589
40-0517-22-00	DEBT SVC PMT INTEREST	622,853	0	296,465	0	0
40-0519-22-00	LOAN PAYMENT-FILTER MEDIA	0	0	0	81,000	81,000
40-0520-22-00	INTERFUND TRNF GENERAL FUND	1,746,000	1,746,000	873,000	1,746,000	1,496,000
40-0522-22-00	INTERFUND TRNF EQUIP REPLACE	656,000	56,000	0	0	0
	<i>Miscellaneous-----Subtotal</i>	4,879,853	4,282,724	3,084,465	4,305,518	4,059,589
Program Number: INTERFUND TRANSFERS		4,879,853	4,282,724	3,084,465	4,305,518	4,059,589
Department Number: 22 INTERFUND TRANSFERS		4,879,853	4,282,724	3,084,465	4,305,518	4,059,589
Fund Number: 40 WATER & SEWER FUND		10,535,432	10,083,276	5,781,065	9,685,208	9,836,428

OTHER FUNDS

The City maintains other funds that have a specific, designated purpose. Four of these types of funds are included in this section.

Debt Service Fund – The General Obligation Debt Service Fund accounts for revenue and expenditures for the payment of long-term debt principal, interest, and related costs for the general obligation debt issued in 2007 and the Series 2010 & Series 2010A Combination Tax and Limited Surplus Revenue Certificates of Obligation issued in 2010. In November 2006, the City voters authorized the issuance of \$6,230,000 General Obligation Bonds. The proceeds were for the purpose of constructing, renovating, equipping, improving and acquiring land for the City's Public Safety Facilities and for constructing, improving and equipping the City's parks. The Bonds were issued March 1, 2007. In January, 2010, the City Commission adopted an ordinance authorizing the issuance of \$1,140,000 Combination Tax and Limited Surplus Revenue Certificates of Obligation, Series 2010. The proceeds were for the purpose of constructing, equipping, installing, and improving the air conditioning and heating systems for energy conservation at the City Hall, Convention Center, Library, Police and Fire Stations and to install new light fixtures in the Lions Community Center, Smith Community Center, and the Chamber of Commerce. The certificates were issued January 28, 2010. In May, 2010, the City Commission adopted an ordinance authorizing the issuance of \$2,100,000 Combination Tax and Limited Surplus Revenue Certificates of Obligation, Series 2010A. The proceeds were for the purpose of improvements to Memorial City Hall. The certificates were issued June 16, 2010.

Special Revenue Funds – Several of the City's Revenue Funds are shown in this budget document. These funds are used to account for the proceeds and expenditures of specific revenue sources that are restricted to expenditures for specified purposes. They are as follows:

- Hotel/Motel Occupancy Tax Fund
- Litter Control Fund
- D.A.R.E. Donation Fund
- Street Maintenance Fund

Community Development Fund – The City annually receives a Community Development Block Grant from the U. S. Department of Housing and Urban Development (HUD). HUD provides these funds directly to communities to use to revitalize neighborhoods, expand affordable housing and economic opportunities, and/or improve community facilities and services, principally to benefit low- and moderate-income persons.

Equipment Replacement Fund – The Equipment Replacement Fund is an internal service fund that provides for the purchase of capital assets.

Capital Improvement Fund – The Capital Improvement Fund is an internal service fund that provides for the improvements to or replacement of capital assets.

Other Funds

**2007 General Obligation Debt Service Fund & Series 2010 & Series 2010A
Combination Tax and Limited Surplus Revenue CO Debt Service Funds-Estimated
Revenues**

2007 GENERAL OBLIGATION DEBT SERVICE FUND & SERIES 2010 & SERIES 2010A COMBINATION TAX
AND LIMITED SURPLUS REVENUE CERTIFICATES OF OBLIGATION DEBT SERVICE FUNDS

ESTIMATED REVENUES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Actual 2013</u>	<u>Budget 2013</u>	<u>Actual 6/30/2014</u>	<u>Budget 2014</u>	<u>Budget 2015</u>
	<u>TAXES</u>					
62-4000-00-00	Property Taxes	\$697,904	\$707,787	\$367,719	\$707,067	\$442,142
62-4001-00-00	Delinquent Taxes	33,951	19,000	13,766	19,000	25,000
62-4002-00-00	Penalty & Interest-Taxes	17,822	10,000	11,684	15,000	18,000
	Subtotal	<u>\$749,677</u>	<u>\$736,787</u>	<u>\$393,169</u>	<u>\$741,067</u>	<u>\$485,142</u>
	<u>MISCELLANEOUS REVENUES</u>					
62-5100-00-00	Interest Earned	\$432	\$500	\$111	\$500	\$500
62-5110-00-00	Transfer from General Fund	0	0	0	0	0
	Subtotal	<u>\$432</u>	<u>\$500</u>	<u>\$111</u>	<u>\$500</u>	<u>\$500</u>
	GRAND TOTAL	<u><u>\$750,109</u></u>	<u><u>\$737,287</u></u>	<u><u>\$393,280</u></u>	<u><u>\$741,567</u></u>	<u><u>\$485,642</u></u>

Other Funds

**2007 General Obligation Debt Service Fund & Series 2010 & Series 2010A
Combination Tax and Limited Surplus Revenue CO Debt Service Funds-Estimated
Expenditures**

2007 GENERAL OBLIGATION DEBT SERVICE FUND & SERIES 2010 & SERIES 2010A COMBINATION TAX
AND LIMITED SURPLUS REVENUE CERTIFICATES OF OBLIGATION DEBT SERVICE FUNDS

ESTIMATED EXPENDITURES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Actual 2013</u>	<u>Budget 2013</u>	<u>Actual 6/30/2014</u>	<u>Budget 2014</u>	<u>Budget 2015</u>
	<u>DEBT SERVICE</u>					
62-0348-00-00	Service Fees/Mgt Fees	\$5,019	\$300	\$1,182	\$5,000	\$5,000
62-0353-00-00	Interest & Fees	\$296,695	\$296,696	\$144,437	\$280,937	\$264,800
62-0354-00-00	Principal Payments	440,000	440,000	455,000	455,000	470,000
	Subtotal	<u>\$741,714</u>	<u>\$736,996</u>	<u>\$600,619</u>	<u>\$740,937</u>	<u>\$739,800</u>
62-0455-00-00	Transfer to Other Funds	\$0	\$0	\$0	\$0	\$0
	Subtotal	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	GRAND TOTAL	<u><u>\$741,714</u></u>	<u><u>\$736,996</u></u>	<u><u>\$600,619</u></u>	<u><u>\$740,937</u></u>	<u><u>\$739,800</u></u>

Other Funds

**2007 General Obligation Debt Service Fund & Series 2010 & Series 2010A
Combination Tax and Limited Surplus Revenue CO Debt Service Funds-
Rev & Exp Summary**

2007 GENERAL OBLIGATION DEBT SERVICE FUND & SERIES 2010 & SERIES 2010A COMBINATION TAX
AND LIMITED SURPLUS REVENUE CERTIFICATES OF OBLIGATION DEBT SERVICE FUNDS

ESTIMATED OPENING BALANCE - 1/1/15 \$582,910

ANTICIPATED REVENUE:

Current Property Tax	\$442,142 *	
Delinquent Property Tax/Penalty & Interest	43,000	
Interest Income	500	
 TOTAL REVENUE		485,642

ANTICIPATED EXPENDITURES:

Service Fees/Mgmt Fees	\$5,000	
Interest on Tax Bonds	264,800	
Principal on Tax Bonds	470,000	
 TOTAL EXPENDITURES		739,800

ESTIMATED CLOSING BALANCE - 12/31/15 \$328,752

* Current Property Tax Revenue required was based on the utilization of \$250,000 in Debt Service Reserves.

Other Funds

**2007 General Obligation Debt Service Fund & Series 2010 & Series 2010A
Combination Tax and Limited Surplus Revenue CO Debt Service Funds-
Requirements**

2007 GENERAL OBLIGATION DEBT SERVICE FUND & SERIES 2010 & SERIES 2010A COMBINATION TAX
AND LIMITED SURPLUS REVENUE CERTIFICATES OF OBLIGATION DEBT SERVICE FUNDS

DEBT SERVICE REQUIREMENTS
2015

GENERAL OBLIGATION BONDS

ISSUE DATE	MATURITY DATE	DESCRIPTION	DEBT OUTSTANDING 1/1/2015	PAYMENT REQUIREMENTS 2015	TAX RATE REQUIRED
2007	2027	General Obligation Bonds	\$4,750,000	\$453,393 ^[P 270,000] [I 183,393]	\$0.03027

**COMBINATION TAX AND LIMITED SURPLUS
REVENUE CERTIFICATES OF OBLIGATION**

2010	2023	Certificates of Obligation, Series 2010	850,000	106,269 ^[P 80,000] [I 26,269]	0.00709
2010	2025	Certificates of Obligation, Series 2010A	1,650,000	175,138 ^[P 120,000] [I 55,138]	0.01169
		Sub Total	2,500,000	281,407 ^[P 200,000] [I 81,407]	\$0.01878
		GRAND TOTAL	\$7,250,000	\$734,800 ^[P 470,000] [I 264,800]	\$0.04905 *

* Tax Rate required factors in the utilization of \$250,000 in Debt Service Reserves.

Hotel/Motel Occupancy Tax Fund-Estimated Revenues

HOTEL/MOTEL OCCUPANCY TAX FUND
ESTIMATED REVENUES

<u>ACCT</u>	<u>DESCRIPTION</u>	Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
	<u>TAXES</u>					
03-4011-00-00	Hotel/Motel Tax	\$733,212	\$680,000	\$276,201	\$710,000	\$720,000
03-4002-00-00	Penalty & Interest-Taxes	330	0	831	0	0
	Subtotal	\$733,542	\$680,000	\$277,032	\$710,000	\$720,000
	<u>MISCELLANEOUS REVENUES</u>					
03-5100-00-00	Interest Earned	\$7	\$0	\$8	\$0	\$0
03-5110-00-00	Interfund Trsf	0	0	0	0	0
	Subtotal	\$7	\$0	\$8	\$0	\$0
	GRAND TOTAL	\$733,549	\$680,000	\$277,040	\$710,000	\$720,000

Hotel/Motel Occupancy Tax Fund-Estimated Expenditures

HOTEL/MOTEL OCCUPANCY TAX FUND
ESTIMATED EXPENDITURES

<u>ACCT</u>	<u>DESCRIPTION</u>	Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
<u>TOURISM</u>						
03-0305-30-02	Other Professional Services	\$0	\$0	\$3,958	\$0	\$0
03-0314-30-02	Tourism Promotion	0	0	0	0	344,000
03-0316-30-02	Marshall Depot	16,500	16,500	8,250	16,500	16,500
03-0351-30-02	Harrison County Historical Museum	9,086	8,750	4,603	8,750	8,750
03-0352-30-02	Michelson Museum of Art	10,399	10,000	5,277	10,000	10,000
03-0353-30-02	Convention & Visitor Bureau	308,040	307,220	126,003	317,000	0 TBD
03-0356-30-02	Marshall Regional Arts Council	21,989	21,150	11,152	21,150	21,150
03-0360-30-02	CVB-Commission Approved Fund	117,239	0	0	0	0
03-0365-30-02	Wonderland of Lights	0	0	1,838	0	0
03-0373-30-02	Boogie Woogie Promotion	60,000	0	0	0	0 TBD
	Subtotal	\$543,253	\$363,620	\$161,081	\$373,400	\$400,400
<u>DEBT SERVICE</u>						
03-0514-30-05	Interfund Transfer	\$176,688	\$176,688	\$0	\$178,738	\$175,138
03-0515-30-05	Debt Service Payment	125,000	139,692	135,000	147,397	144,250
03-0517-30-05	Interest & Fees	14,692	0	6,860	0	0
03-0520-30-05	G.F. Interfund Trsf	0	0	0	0	0
	Subtotal	\$316,380	\$316,380	\$141,860	\$326,135	\$319,388
	GRAND TOTAL	\$859,633	\$680,000	\$302,941	\$699,535	\$719,788

Hotel/Motel Occupancy Tax Fund-Revenue & Expenditure Summary

HOTEL/MOTEL OCCUPANCY TAX FUND
REVENUE AND EXPENDITURE SUMMARY

ESTIMATED OPENING BALANCE - 1/1/15	(\$136,397)
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ESTIMATED REVENUE:

Hotel/Motel Taxes	\$720,000	
TOTAL REVENUE		720,000

ESTIMATED EXPENDITURES:

Tourism	\$400,400	
Debt Service	<u>319,388</u>	
TOTAL EXPENDITURES		719,788

ESTIMATED CLOSING BALANCE - 12/31/15	<u><u>(\$136,185)</u></u>
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Other Funds

**Hotel/Motel Occupancy Tax Fund-
Debt Service Requirements**

HOTEL/MOTEL OCCUPANCY TAX FUND

DEBT SERVICE REQUIREMENTS

2015

<u>ISSUE DATE</u>	<u>MATURITY DATE</u>	<u>DESCRIPTION</u>	DEBT	PAYMENT
			OUTSTANDING 1/1/2015	REQUIREMENTS 2015
2010	2017	Tax and Surplus Revenue Refunding Bonds	275,000	144,250 ^[P 135,000] _[I 9,250]
		TOTAL	<u>\$275,000</u>	<u>\$144,250 ^[P 135,000]_[I 9,250]</u>

Other Funds
Litter Control Fund-Estimated Revenues

LITTER CONTROL FUND
ESTIMATED REVENUES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Actual</u> <u>2013</u>	<u>Budget</u> <u>2013</u>	<u>Actual</u> <u>6/30/2014</u>	<u>Budget</u> <u>2014</u>	<u>Budget</u> <u>2015</u>
	<u>FEES</u>					
13-4423-00-00	Litter Control Contributions	\$7,082	\$7,700	\$3,417	\$7,200	\$7,200
13-4429-00-00	Litter Control Fees	58,593	57,900	0	58,400	58,400
	Subtotal	<u>\$65,675</u>	<u>\$65,600</u>	<u>\$3,417</u>	<u>\$65,600</u>	<u>\$65,600</u>
	<u>MISCELLANEOUS REVENUES</u>					
	Subtotal	\$0	\$0	\$0	\$0	\$0
	GRAND TOTAL	<u><u>\$65,675</u></u>	<u><u>\$65,600</u></u>	<u><u>\$3,417</u></u>	<u><u>\$65,600</u></u>	<u><u>\$65,600</u></u>

Other Funds
Litter Control Fund-Estimated Expenditures

LITTER CONTROL FUND
ESTIMATED EXPENDITURES

<u>ACCT</u>	<u>DESCRIPTION</u>	Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
	<u>PUBLIC WORKS</u>					
13-0357-00-00	Litter Control-Special Litter Pickup	\$7,900	\$8,000	\$3,000	\$8,000	\$8,000
13-0358-00-00	Litter Control-Streets	45,192	45,000	22,500	45,000	45,000
	Subtotal	\$53,092	\$53,000	\$25,500	\$53,000	\$53,000
	<u>PARKS & RECREATION</u>					
13-0359-00-00	Litter Control-Parks	\$12,583	\$12,600	\$4,719	\$12,600	\$12,600
	Subtotal	\$12,583	\$12,600	\$4,719	\$12,600	\$12,600
	GRAND TOTAL	\$65,675	\$65,600	\$30,219	\$65,600	\$65,600

Litter Control Fund-Revenue & Expenditure Summary

LITTER CONTROL FUND
REVENUE AND EXPENDITURE SUMMARY

ESTIMATED OPENING BALANCE - 1/1/15 \$0

ANTICIPATED REVENUE:

Contributions and Fees	\$65,600	
Interest	<u>0</u>	
TOTAL REVENUE		65,600

ANTICIPATED EXPENDITURES:

Litter Control-Contracted Services	\$45,000	
Litter Control-Special Pickups	\$8,000	
Litter Control-Parks	<u>12,600</u>	
TOTAL EXPENDITURES		65,600

ESTIMATED CLOSING BALANCE - 12/31/15 \$0

D.A.R.E. Donation Fund-Estimated Revenues

D.A.R.E. DONATION FUND
ESTIMATED REVENUES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Actual 2013</u>	<u>Budget 2013</u>	<u>Actual 6/30/2014</u>	<u>Budget 2014</u>	<u>Budget 2015</u>
21-4005-00-00	State Grant	\$0	\$0	\$0	\$0	\$0
21-5044-00-00	DARE/DAP	\$6,527	\$4,000	\$993	\$4,000	\$4,000
	<u>MISCELLANEOUS REVENUES</u>					
21-5100-00-00	Interest Earned	\$14	\$0	\$3	\$0	\$0
21-5125-00-00	Miscellaneous Revenue	100	0	0	0	0
21-5126-00-00	Special Donations	0	7,000	0	7,000	6,000
	Subtotal	\$114	\$7,000	\$3	\$7,000	\$6,000
	GRAND TOTAL	\$6,641	\$11,000	\$996	\$11,000	\$10,000

Other Funds

D.A.R.E. Donation Fund-Estimated Expenditures

D.A.R.E. DONATION FUND
ESTIMATED EXPENDITURES

<u>ACCT</u>	<u>DESCRIPTION</u>	Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
	<u>PUBLIC SAFETY</u>					
21-0217-00-00	D.A.R.E. Supplies/Services	\$2,394	\$5,500	\$3,222	\$5,500	\$4,000
21-0345-00-00	D.A.R.E. Conference and Training	711	2,000	0	2,000	2,000
21-0347-00-00	D.A.R.E. Miscellaneous	1,186	3,500	395	3,500	2,500
	Subtotal	\$4,291	\$11,000	\$3,617	\$11,000	\$8,500
21-0420-00-00	Improvements-Data Processing	\$0	\$0	\$0	\$2,000	\$0
	GRAND TOTAL	\$4,291	\$11,000	\$3,617	\$13,000	\$8,500

D.A.R.E. Donation Fund-Revenue & Expenditure Summary

D.A.R.E. DONATION FUND
REVENUE AND EXPENDITURE SUMMARY

ESTIMATED OPENING BALANCE - 1/1/15	\$41,235
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ANTICIPATED REVENUE:

Donations	\$10,000	
Interest	<u>0</u>	
TOTAL REVENUE		10,000

ANTICIPATED EXPENDITURES:

D.A.R.E. Supplies/Services	\$4,000	
D.A.R.E. Conference & Training	2,000	
D.A.R.E. Miscellaneous	2,500	
D.A.R.E. Improvements-Data Processing	<u>0</u>	
TOTAL EXPENDITURES		8,500

ESTIMATED CLOSING BALANCE - 12/31/15	<u><u>\$42,735</u></u>
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Other Funds
Street Maintenance Fund
-Estimated Revenues

STREET MAINTENANCE FUND
ESTIMATED REVENUES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Actual</u> <u>2013</u>	<u>Budget</u> <u>2013</u>	<u>Actual</u> <u>6/30/2014</u>	<u>Budget</u> <u>2014</u>	<u>Budget</u> <u>2015</u>
	<u>FEES</u>					
80-4004-00-00	Sales Tax - Street Maintenance	\$496,540	\$463,750	\$253,519	\$483,125	\$506,250
	Subtotal	\$496,540	\$463,750	\$253,519	\$483,125	\$506,250
	<u>MISCELLANEOUS REVENUES</u>					
80-5100-00-00	Interest Earned	\$57	\$0	\$16	\$0	\$0
	Subtotal	\$57	\$0	\$16	\$0	\$0
	GRAND TOTAL	\$496,597	\$463,750	\$253,535	\$483,125	\$506,250

Street Maintenance Fund-Estimated Expenditures

STREET MAINTENANCE FUND
ESTIMATED EXPENDITURES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Actual</u> <u>2013</u>	<u>Budget</u> <u>2013</u>	<u>Actual</u> <u>6/30/2014</u>	<u>Budget</u> <u>2014</u>	<u>Budget</u> <u>2015</u>
80-0408-00-00	Street Improvement	\$458,577	\$425,000	\$0	\$483,125	\$506,250
	Total	\$458,577	\$425,000	\$0	\$483,125	\$506,250

Street Maintenance Fund-Revenue & Expenditure Summary

STREET MAINTENANCE FUND
REVENUE AND EXPENDITURE SUMMARY

ESTIMATED OPENING BALANCE - 1/1/15	\$38,021
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ANTICIPATED REVENUE:

Sales Tax-Street Maintenance	\$506,250
TOTAL REVENUE	506,250

ANTICIPATED EXPENDITURES:

Street Improvement	\$506,250
TOTAL EXPENDITURES	506,250

ESTIMATED CLOSING BALANCE - 12/31/15	<u><u>\$38,021</u></u>
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Other Funds
Community Development Block Grant Fund

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

	2014-2015* <u>BUDGET</u>
Grant Amount	<u>\$297,066</u>
Funds Available for Appropriation	\$297,066
 <u>ESTIMATED EXPENDITURES</u>	
Housing Rehab	150,000
Administration	59,413
Demolition	17,653
Code Enforcement	50,000
Literacy Council	10,000
Boys & Girls Club	5,000
Fan Distribution	2,500
Smoke & CO Detectors	<u>2,500</u>
 TOTAL EXPENDITURES	 <u>\$297,066</u>
 BALANCE	 <u><u>\$0</u></u>

* The accounting year for the Community Development Block Grant Program is June 1-May 31.

Other Funds
Replacement Fund-
General Fund
Estimated Revenues

REPLACEMENT FUND - GENERAL FUND
ESTIMATED REVENUES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Actual</u> <u>2013</u>	<u>Budget</u> <u>2013</u>	<u>Actual</u> <u>6/30/2014</u>	<u>Budget</u> <u>2014</u>	<u>Budget</u> <u>2015</u>
	<u>MISCELLANEOUS</u>					
66-5110-00-00	Interfund Transfer	\$250,000	\$0	\$0	\$0	\$75,820
66-5112-00-00	Payment for Equipment Costs	0	0	7,250	14,500	33,711
	GRAND TOTAL	<u>\$250,000</u>	<u>\$0</u>	<u>\$7,250</u>	<u>\$14,500</u>	<u>\$109,531</u>

Other Funds
Replacement Fund-
General Fund
Estimated Expenditures

REPLACEMENT FUND - GENERAL FUND
ESTIMATED EXPENDITURES

<u>ACCT</u>	<u>DEPARTMENT</u>	<u>Actual 2013</u>	<u>Budget 2013</u>	<u>Actual 6/30/2014</u>	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>GENERAL FUND</u>						
Public Services:						
Streets/Drainage						
66-0440-05-02	Other Machinery & Equipment	\$0	\$0	\$0	\$0	\$51,600
	Sub Total	\$0	\$0	\$0	\$0	\$51,600
Support Services:						
Buildings						
66-0440-16-04	Other Machinery & Equipment	\$0	\$0	\$0	\$20,000	\$0
Community Facilities-Arena						
66-0440-17-03	Other Machinery & Equipment	0	0	0	0	4,000
Parks & Recreation-Parks						
66-0440-14-04	Other Machinery & Equipment	38,434	0	0	0	0
Parks & Recreation-Recreation						
66-0421-14-05	Improvements-Parks	0	0	0	25,000	0
	Sub Total	\$38,434	\$0	\$0	\$45,000	\$4,000
Planning & Development:						
Building Permits & Inspection						
66-0425-15-02	Cars & Trucks	\$0	\$0	\$0	\$0	\$21,000
	Sub Total	\$0	\$0	\$0	\$0	\$21,000
	GRAND TOTAL	\$38,434	\$0	\$0	\$45,000	\$76,600

Other Funds
Replacement Fund-
General Fund
Revenue & Expenditure
Summary

REPLACEMENT FUND - GENERAL FUND
REVENUE AND EXPENDITURE SUMMARY
2015

OPENING BALANCE - 1/1/15	\$172,015
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ESTIMATED REVENUE:

Interfund Transfer	\$75,820	
Payments from Departments	33,711	
	33,711	
TOTAL REVENUE		109,531

ESTIMATED EXPENDITURES:

General Fund

Public Services - Streets/Drainage	\$51,600	
Support Services-Community Facilities-Arena	4,000	
Planning & Dev-Building Permits & Inspections	21,000	
	25,000	

TOTAL EXPENDITURES	76,600
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ESTIMATED CLOSING BALANCE - 12/31/15	\$204,946
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Other Funds
Replacement Fund-
General Fund
Expenditure Budget Detail

REPLACEMENT FUND - GENERAL FUND
EXPENDITURE BUDGET DETAIL.
2015

General Fund

Planning & Development - Building Permits & Inspections

2015 Ford Escape

\$21,000

Public Services-Streets/Drainage

Radio Upgrade

51,600

Support Services-Community Facilities-Arena

Bush Hog

4,000

Total Replacement Fund - General Fund Expenditures

\$76,600

Other Funds
Replacement Fund-
Water & Sewer Enterprise Fund
Estimated Revenues

REPLACEMENT FUND - WATER & SEWER ENTERPRISE FUND
ESTIMATED REVENUES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Actual 2013</u>	<u>Budget 2013</u>	<u>Actual 6/30/2014</u>	<u>Budget 2014</u>	<u>Budget 2015</u>
	<u>MISCELLANEOUS</u>					
18-5110-00-00	Interfund Transfer	\$656,000	\$56,000	\$0	\$0	\$0
18-5112-00-00	Payment for Equipment Costs	8,000	8,000	36,553	73,105	93,845
	GRAND TOTAL	<u>\$664,000</u>	<u>\$64,000</u>	<u>\$36,553</u>	<u>\$73,105</u>	<u>\$93,845</u>

Other Funds
Replacement Fund-
Water & Sewer Enterprise Fund
Estimated Expenditures

REPLACEMENT FUND - WATER & SEWER ENTERPRISE FUND
ESTIMATED EXPENDITURES

<u>ACCT</u>	<u>DEPARTMENT</u>	Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
<u>WATER & SEWER ENTERPRISE FUND:</u>						
	Water Distribution/Collection					
18-0425-40-03	Cars & Trucks	\$0	\$0	\$0	\$132,000	\$0
18-0440-40-03	Other Machinery & Equipment	0	0	0	0	77,400
	Sub Total Water Dist/Collection	0	0	0	132,000	77,400
	Wastewater Treatment					
18-0440-40-04	Other Machinery & Equipment	0	0	0	207,728	0
	Water Billing					
18-0425-40-06	Cars & Trucks	35,659	40,000	0	0	20,000
18-0440-40-06	Other Machinery & Equipment	0	0	0	15,850	0
	Sub Total Water Billing	35,659	40,000	0	15,850	20,000
	GRAND TOTAL	\$35,659	\$40,000	\$0	\$355,578	\$97,400

Other Funds
Replacement Fund-
Water & Sewer Enterprise Fund
Revenue & Expenditure Summary

REPLACEMENT FUND - WATER & SEWER ENTERPRISE FUND
REVENUE AND EXPENDITURE SUMMARY

OPENING BALANCE - 1/1/15	\$317,368
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ESTIMATED REVENUE:

Interfund Transfer	\$0	
Payments from Departments	93,845	
TOTAL REVENUE		93,845

ESTIMATED EXPENDITURES:

Water & Sewer Enterprise Fund:

Water Distribution/Collection	\$77,400	
Wastewater Treatment	0	
Water Billing	20,000	

TOTAL EXPENDITURES	97,400
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ESTIMATED CLOSING BALANCE - 12/31/15	\$313,813
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Other Funds
Replacement Fund-
Water & Sewer Enterprise Fund
Expenditure Budget Detail

REPLACEMENT FUND - WATER & SEWER ENTERPRISE FUND
EXPENDITURE BUDGET DETAIL.
2015

Water & Sewer Enterprise Fund:

Water Distribution/Collection

Mini Excavator	\$43,000	
Radio Update	<u>34,400</u>	
Total		77,400

Water Billing

One Truck	<u>20,000</u>	
Total		20,000

	<u><u>\$97,400</u></u>	
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Other Funds
Capital Impr Fund-
General Fund
Estimated Revenues

CAPITAL IMPROVEMENT FUND - GENERAL FUND
ESTIMATED REVENUES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Actual</u> <u>2013</u>	<u>Budget</u> <u>2013</u>	<u>Actual</u> <u>6/30/2014</u>	<u>Budget</u> <u>2014</u>	<u>Budget</u> <u>2015</u>
	<u>MISCELLANEOUS</u>					
68-5110-00-00	Interfund Transfer	\$0	\$0	\$0	\$0	\$83,800
	GRAND TOTAL	\$0	\$0	\$0	\$0	\$83,800

Other Funds
Capital Impr Fund-
General Fund

Estimated Expenditures

CAPITAL IMPROVEMENT FUND - GENERAL FUND
ESTIMATED EXPENDITURES

<u>ACCT</u>	<u>DEPARTMENT</u>	Actual 2013	Budget 2013	Actual 6/30/2014	Budget 2014	Budget 2015
	<u>GENERAL FUND</u>	N/A	N/A	N/A	N/A	\$0
	GRAND TOTAL	N/A	N/A	N/A	N/A	\$0

Other Funds
Capital Impr Fund-
General Fund
Revenue & Expenditure
Summary

CAPITAL IMPROVEMENT FUND - GENERAL FUND
REVENUE AND EXPENDITURE SUMMARY
2015

OPENING BALANCE - 1/1/15		\$0
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ESTIMATED REVENUE:

Interfund Transfer	<u>\$83,800</u>	
TOTAL REVENUE		83,800

ESTIMATED EXPENDITURES:

General Fund	<u>\$0</u>	
TOTAL EXPENDITURES		<u>0</u>

ESTIMATED CLOSING BALANCE - 12/31/15		<u><u>\$83,800</u></u>
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