

**REVISED
DRAFT
2008 ANNUAL BUDGET
CITY OF MARSHALL, TEXAS**

January 1, 2008 – December 31, 2008

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BUDGET SUMMARY

The City's 2008 Annual Budget is funded primarily through two types of funds. The General Fund and 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.

2008 PERSONNEL
GENERAL AND WATER AND SEWER FUND

SUMMARY

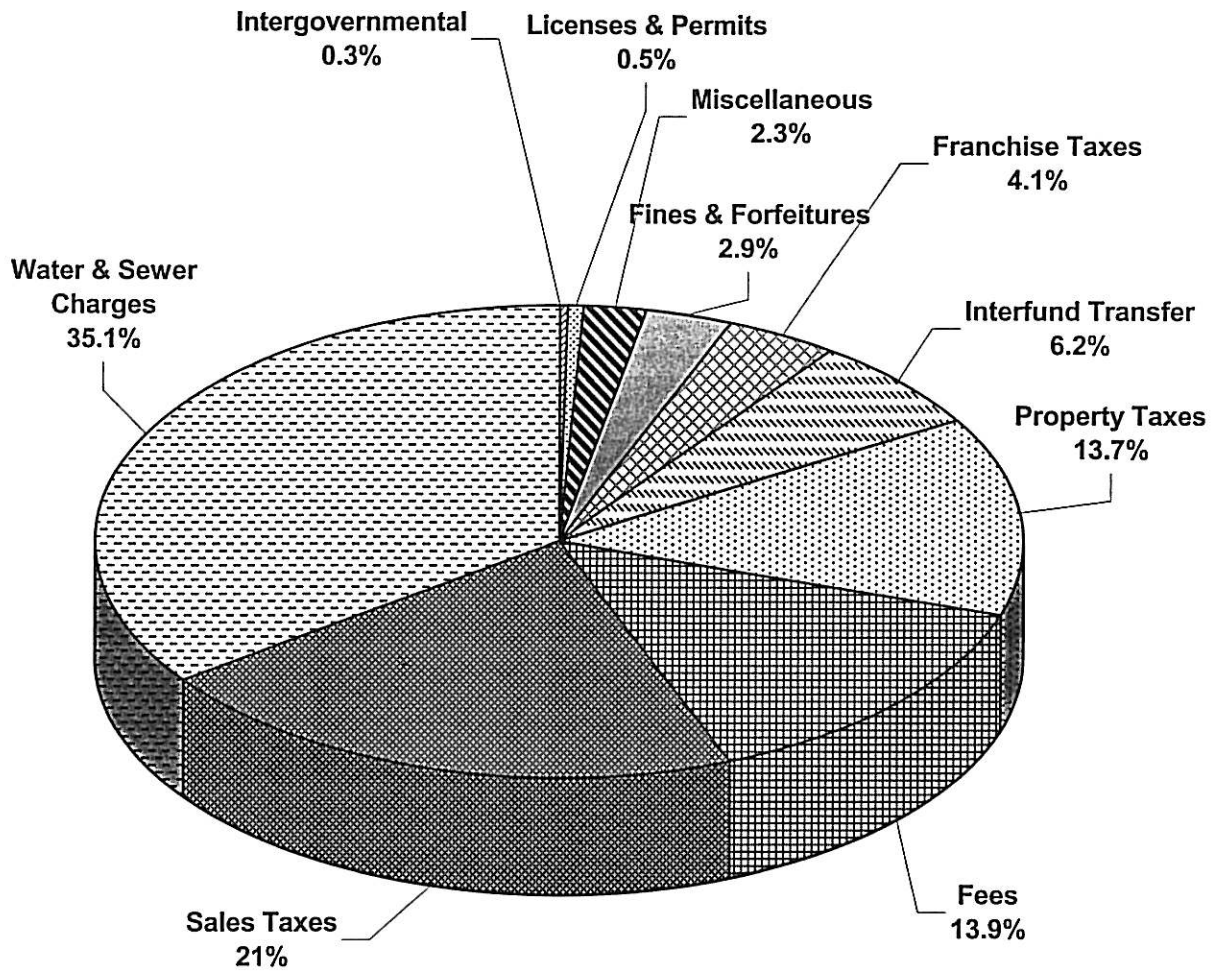
<u>Year</u>	<u>Part-time</u>	<u>Full-time</u>	<u>TOTAL</u>	<u>Net Change</u>
2007	5	253	258	
2008	6	258	264	6*

* Additional personnel included in the 2008 Annual Budget:

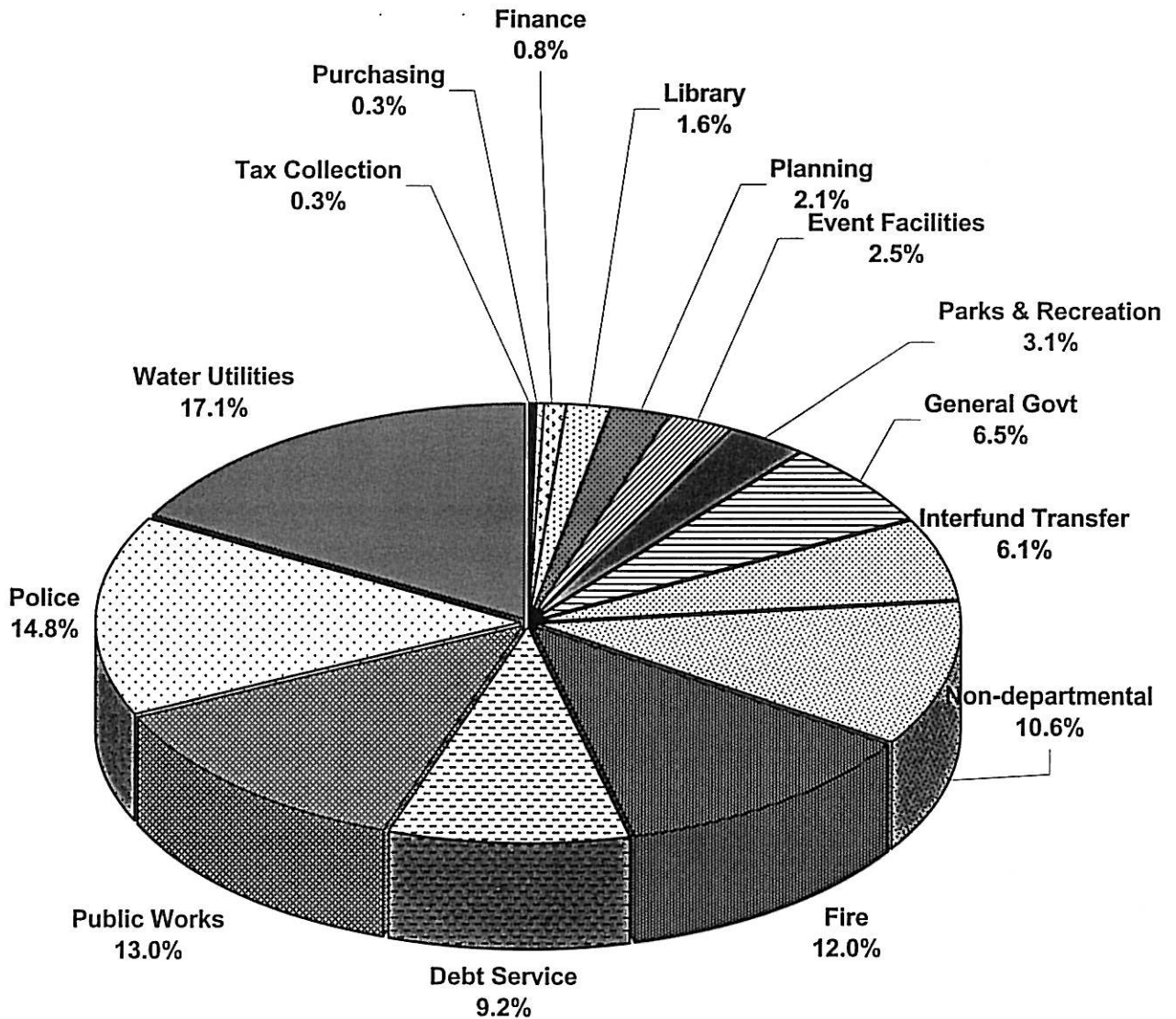
<u>Number</u>		<u>Department</u>
<u>Full-time</u>	<u>Part-time</u>	
	1	Municipal Court
5		Water Utilities – 4-person sewer crew & 1 Superintendent

NOTE: The Police Department requested 2 additional police officers and an additional animal control officer. Information Technology requested a part-time secretary. They are not included in this budget. The source for funding the police department positions will be increased General Fund revenue from the traffic signal camera enforcement program. Over the next six months the performance of the cameras will be evaluated. Should the revenue support the addition of two additional police officers the Commission will be asked to authorize the funding of those positions during the first quarter of 2008. The Information Technology position is also no included in this budget. It was eliminated as part of the measures taken to reduce the General Fund expenditures to bring the tax rate under the rollback rate. Should the revenue support the addition of the staff person for Information Technology the Commission will be asked to authorize the funding of the position during the first quarter of 2008.

2008
BUDGET
ESTIMATED REVENUES
GENERAL AND
WATER AND SEWER ENTERPRISE
FUNDS



**2008
BUDGET
EXPENDITURES AND EXPENSES
GENERAL AND
WATER AND SEWER ENTERPRISE FUND**



Budget Summary
Estimated Revenue & Expenditures/Expenses

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

	ACTUAL	AMENDED BUDGET	ACTUAL	AMENDED BUDGET	BUDGET
	<u>2006</u>	<u>2006</u>	<u>6/30/2007</u>	<u>2007</u>	<u>2008</u>
<u>REVENUES</u>					
Property Taxes	\$3,438,739	\$4,791,465	\$1,957,623	\$5,226,925	\$3,774,778
Sales Tax	5,481,698	3,197,000	2,963,628	3,550,000	5,805,000
Franchise Taxes	1,129,848	1,155,000	309,301	1,135,000	1,130,000
Licenses & Permits	136,288	114,500	79,766	108,500	132,000
Intergovernmental	111,978	68,000	15,119	87,000	93,000
Fees	3,614,518	3,653,000	1,948,523	3,713,450	3,832,850
Fines & Forfeitures	571,642	670,000	236,220	841,600	800,000
Miscellaneous	712,947	324,140	267,076	232,800	628,300
Interfund Transfer	1,531,788	1,531,788	849,750	1,699,500	1,699,500
Water & Sewer Charges	8,896,458	8,610,000	4,249,684	9,002,200	9,671,774
Available Reserves	0	0	0	0	0
TOTALS	\$25,625,904	\$24,114,893	\$12,876,690	\$25,596,975	\$27,567,202
<u>EXPENDITURES</u>					
General Government	\$1,559,629	\$1,602,016	\$842,025	\$1,669,790	\$1,800,641
Finance	192,686	218,883	98,213	226,196	224,926
Police Department	3,870,603	4,077,854	2,383,116	4,097,926	4,069,155
Fire Department	2,888,070	2,992,290	1,597,607	3,281,624	3,296,330
Public Works	3,227,589	3,063,346	1,251,261	3,221,015	3,568,680
Purchasing	83,725	85,045	39,944	83,370	83,760
Planning	465,557	501,897	281,531	560,862	581,602
Event Facilities	491,689	489,906	247,868	521,188	692,846
Library	380,297	384,778	199,962	448,853	451,631
Tax Collection	65,605	65,605	56,785	75,000	75,000
Nondepartmental	1,656,551	1,687,255	807,225	1,623,991	2,917,641
Parks & Recreation	858,292	857,725	460,099	767,190	856,141
Water Utilities	4,137,188	4,115,027	2,010,371	4,021,887	4,706,941
Debt Service	2,550,751	2,550,080	2,736,166	2,552,088	2,531,631
Interfund Transfer	1,531,788	1,531,788	849,750	1,699,500	1,699,500
TOTALS	\$23,960,020	\$24,223,495	\$13,861,923	\$24,850,480	\$27,556,425

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, Municipal Court, City Attorney, Administration, Information Technology, City Secretary, Buildings and Risk Management, Human Resources, Main Street, and Emergency Management
- Finance
- Public Safety including Police and Fire
- Public Works
- Purchasing
- Planning and Community Development
- Event Facilities
- Library
- Non-departmental
- Parks and Recreation

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
2008

Assessed Valuation		<u>\$901,805,181</u>
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*Tax Rate per \$100 Valuation

*For Operations	\$0.42464	\$3,829,426
For Debt Service	<u>0.05140</u>	<u>463,528</u>

*Total	<u>\$0.47604</u>	<u>\$4,292,954</u>
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Total Current Tax Levy		<u>\$4,292,954</u>
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For Operation:

Estimated Current Tax Collections (91%)		\$3,484,778
Estimated Debt Service Collections (91%)		421,810
Estimated Delinquent Tax Collections-General Fund		185,000
Estimated Delinquent Tax Collections-Debt Service Fund		22,000
Estimated Penalty & Interest Collections-General Fund		105,000
Estimated Penalty & Interest Collections-Debt Service Fund		<u>10,000</u>

Total Tax Collections - City Operations		<u>\$4,228,588</u>
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* Tax Rate per \$100 valuation takes into consideration a 1/2 cent sales tax estimated receipt of \$1,935,000 for property tax reduction.

General Fund
Analysis of Tax Rate

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

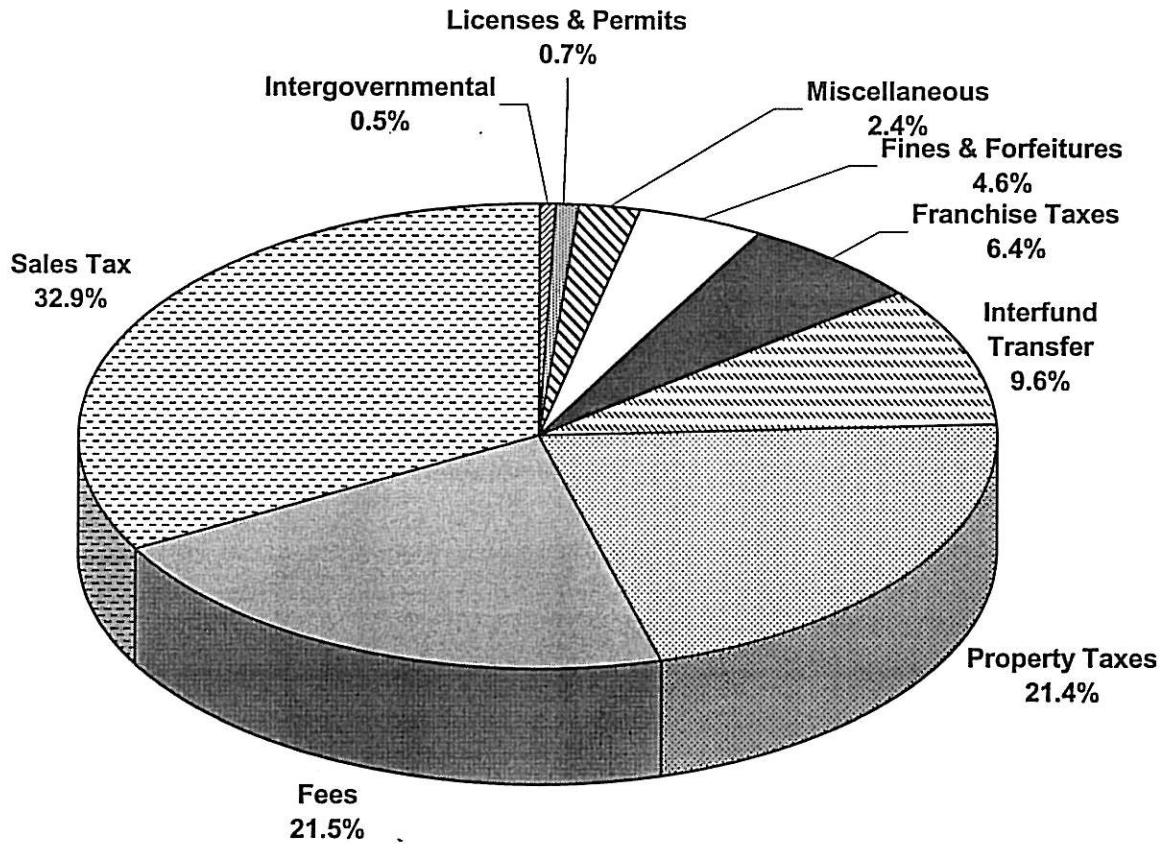
TAX YEAR	BUDGET YEAR	(A) GENERAL OPERATING		(B) INTEREST AND SINKING		(C) TOTAL TAX RATE
		TAX RATE	% OF (C)	TAX RATE	% OF (C)	
1988	1989	0.60390	86%	0.09860	14%	0.70250
1989	1990	0.60210	86%	0.10040	14%	0.70250
1990	1991	0.60430	86%	0.09820	14%	0.70250
1991(***)	1992	0.42000	82%	0.09000	18%	0.51000
1992	1993	0.42000	82%	0.09000	18%	0.51000
1993	1994	0.42000	82%	0.09000	18%	0.51000
1994	1995	0.42000	82%	0.09000	18%	0.51000
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

*** Tax rate reduced by 1/2 cent sales tax consideration

ANALYSIS OF PROPERTY VALUATIONS
PREVIOUS (10) YEARS

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
TAX YEAR	BUDGET YEAR	% ASSESSED	ASSESSED VALUE REAL PROPERTY	ASSESSED VALUE PERSONAL PROPERTY	TOTAL ASSESSED VALUE	LESS EXEMPTIONS	NET ASSESSED VALUE	% OF TOTAL VALUE ASSESSED	TAX RATE
1998	1999	100%	526,375,821	91,983,700	618,359,521	130,678,246	487,681,275	79%	0.49955
1999	2000	100%	567,014,971	95,769,780	662,784,751	138,863,714	523,921,037	79%	0.49455
2000	2001	100%	567,464,708	106,213,100	673,677,808	139,857,244	533,820,564	79%	0.49455
2001	2002	100%	600,641,436	115,921,290	716,562,726	143,519,204	573,043,522	80%	0.49455
2002	2003	100%	618,385,310	115,444,955	733,830,265	139,740,208	594,090,057	81%	0.49455
2003	2004	100%	647,946,860	122,771,770	770,718,630	172,638,746	598,079,884	78%	0.49455
2004	2005	100%	667,044,848	163,507,990	830,552,838	176,745,616	653,807,222	79%	0.49455
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
BUDGET
ESTIMATED REVENUES
GENERAL FUND**



General Fund
Estimated Revenues

GENERAL FUND
ESTIMATED REVENUES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>2006</u>	<u>BUDGET</u> <u>2006</u>	<u>ACTUAL</u> <u>6/30/2007</u>	<u>BUDGET</u> <u>2007</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>2008</u>
	<u>TAXES</u>					
4000	Property Tax	\$3,134,991	\$2,907,965	\$1,827,120	\$3,161,925	\$3,484,778
4001	Delinquent Tax	191,891	185,000	71,940	185,000	185,000
4002	Penalty & Interest-Taxes	111,857	105,000	58,563	105,000	105,000
4003	Interest	3	0	0	0	0
4004	Sales Tax Receipts	3,654,465	3,197,000	1,975,752	3,550,000	3,870,000
4005	Electrical Services	660,868	670,000	163,884	670,000	665,000
4006	Gas Services	173,097	175,000	73,087	175,000	170,000
4007	Telephone Service	188,070	200,000	45,600	180,000	185,000
4008	Cable Television	107,813	110,000	26,730	110,000	110,000
4015	Sales Tax-Property Tax Reduction	1,827,233	1,593,500	987,876	1,775,000	1,935,000
	Subtotal	\$10,050,288	\$9,143,465	\$5,230,552	\$9,911,925	\$10,709,778
	<u>LICENSES & PERMITS</u>					
4100	Building Permits	\$90,483	\$80,000	\$55,698	\$77,000	\$94,000
4105	Electrical Permits	16,917	15,000	9,479	14,000	16,000
4110	Liquor Permits	2,593	2,500	1,220	2,000	2,000
4115	Plumbing Permits	14,830	15,000	7,094	12,000	14,000
4125	Electrical Licenses/Permits	0	500	0	500	0
4130	Other Licenses/Permits	6,765	500	1,000	2,000	2,000
4140	Burning Permits	3,400	0	4,375	0	3,000
	Subtotal	\$134,988	\$113,500	\$78,866	\$107,500	\$131,000
	<u>INTERGOVERNMENTAL REVENUE</u>					
4208	State Grants	\$24,977	\$0	\$0	\$0	\$0
4210	Library Services-Harrison County	35,000	30,000	0	40,000	40,000
4225	Mixed Drink Tax Refund	23,668	16,000	15,119	17,000	23,000
4230	Animal Control-Harrison County	28,333	22,000	0	30,000	30,000
	Subtotal	\$111,978	\$68,000	\$15,119	\$87,000	\$93,000
	<u>FEES</u>					
4400	Development Fees	\$5,677	\$3,500	\$15,095	\$3,500	\$5,000
4402	Lot Cutting Proceeds	510	0	0	0	0
4405	Record Duplication	8,590	10,500	4,546	9,000	9,000
4406	Taxable Record Duplication	2,741	0	629	2,000	2,000
4410	Ambulance	962,695	1,000,000	535,337	980,000	1,030,000
4420	Highway Street	5,742	9,000	1,835	5,000	5,000
4425	Mulching Fees	120	0	105	0	0
4426	Refuse Collection	1,970,772	1,928,400	1,044,541	2,007,350	2,139,350
4427	Convenience Station	43,969	28,000	17,213	30,000	34,000
4428	Internet Service Fees	4,500	10,000	0	10,000	5,000
4430	Animal Shelter Fees	5,431	2,000	2,430	5,000	5,000

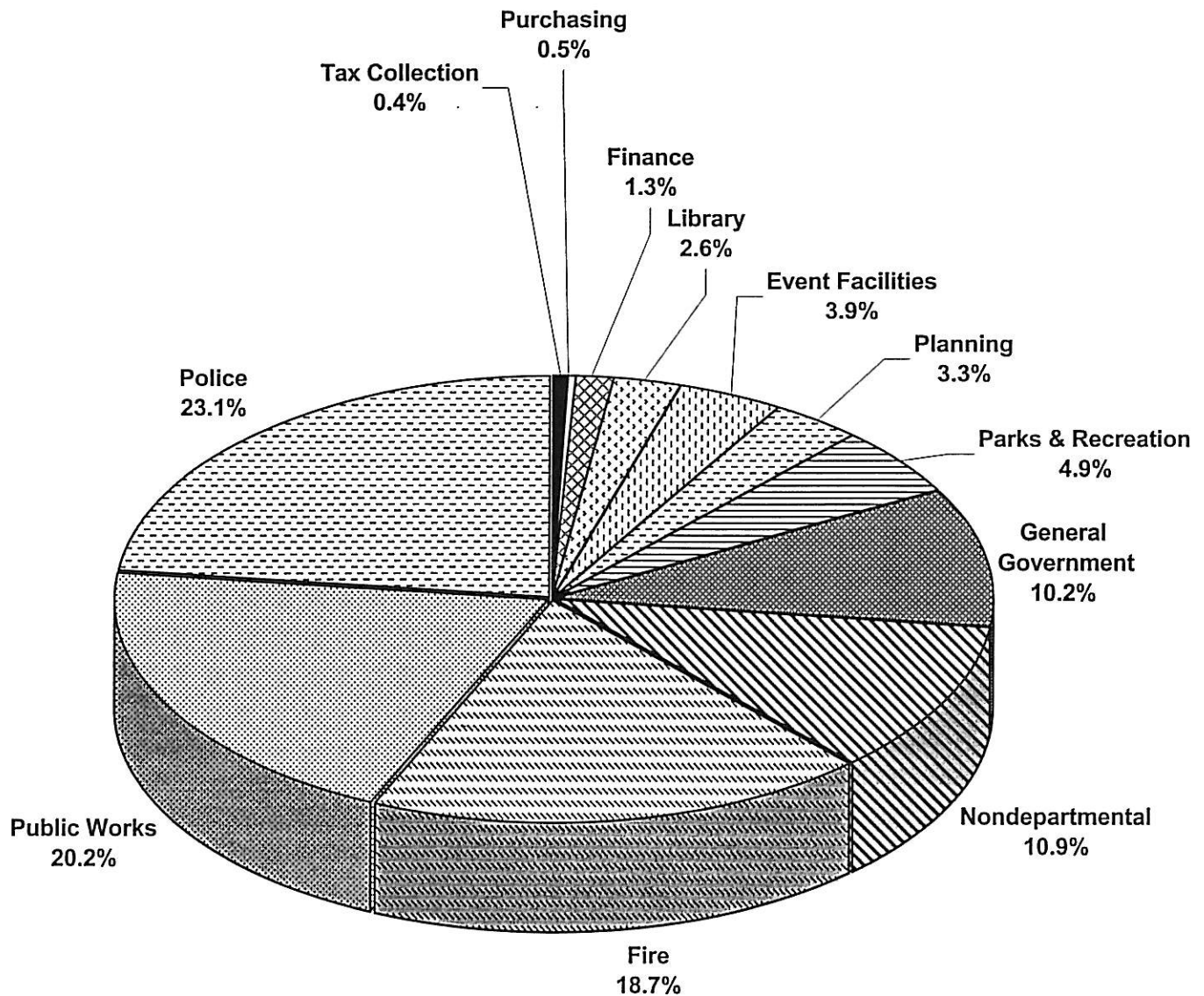
Fees - continued

General Fund
Estimated Revenues

GENERAL FUND
ESTIMATED REVENUES

ACCT	DESCRIPTION	ACTUAL	BUDGET	ACTUAL	BUDGET	PROPOSED
		2006	2006	6/30/2007	2007	2008
4431	Animal Adoption	0	0	6,853	0	10,000
4432	Burglar Alarm Fees	17,675	16,000	8,077	16,000	16,000
4434	Wrecker License & Inspection Fee	420	500	0	0	0
4435	Food Handler's Fees	110,600	150,000	73,004	115,000	115,000
4445	Community Center	11,625	8,500	7,720	15,000	12,000
4454	Athletic Field Fees	9,547	12,000	3,030	12,000	8,000
4460	Swimming Fees	1,485	7,500	1,011	7,500	3,000
4462	Rentals	8,565	0	4,311	4,000	6,000
4463	Swimming Instruction	1,675	0	0	0	0
4465	Civic Center Rental	90,526	85,000	56,474	95,000	95,000
4470	Concession Fees	4,249	1,000	147	1,000	1,000
4475	Library Room Rental	1,160	1,000	800	1,000	1,000
4476	Weisman Building Tenant Rent	4,862	15,600	1,851	15,600	7,000
4490	Art Center Fees	27,233	25,000	12,886	25,000	25,000
4495	Covered Arena Fees	67,380	55,000	35,012	70,000	70,000
4496	Golf Course Fees	167,776	185,000	76,177	175,000	170,000
4497	Library Fines	14,463	14,000	7,244	14,000	14,000
Subtotal		\$3,549,988	\$3,567,500	\$1,916,328	\$3,617,950	\$3,787,350
<u>FINES & FORFEITURES</u>						
5000	Fines & Forfeitures	\$571,642	\$670,000	\$236,220	\$841,600	\$800,000
Subtotal		\$571,642	\$670,000	\$236,220	\$841,600	\$800,000
<u>MISCELLANEOUS REVENUE</u>						
5048	PD-Reimbursements	\$21,867	\$0	\$8,201	\$0	\$0
5100	Interest Earned	195,830	50,000	133,925	105,000	227,500
5105	Industrial District Agreement	40,827	45,000	0	40,000	40,000
5109	MEDCO Services Agreement	4,800	4,800	2,000	4,800	4,800
5110	Interfund Transfer	1,531,788	1,531,788	849,750	1,699,500	1,699,500
5115	Sale of Assets	110,357	105,360	0	10,000	122,000
5125	Miscellaneous	66,957	13,400	14,030	3,000	10,000
5126	Special Donations	2,468	0	1,200	0	0
5130	Oil & Gas Royalties	7,876	5,000	3,863	10,000	10,000
5134	Donations - Parks Equipment	0	0	7,228	0	0
Subtotal		\$1,982,770	\$1,755,348	\$1,020,197	\$1,872,300	\$2,113,800
GRAND TOTAL		\$16,401,654	\$15,317,813	\$8,497,282	\$16,438,275	\$17,634,928

2008 BUDGET ESTIMATED EXPENDITURES GENERAL FUND



General Fund

ESTIMATED EXPENDITURES

<u>DEPARTMENT</u>	<u>ACTUAL</u> <u>2006</u>	<u>AMENDED</u> <u>BUDGET</u> <u>2006</u>	<u>ACTUAL</u> <u>6/30/2007</u>	<u>AMENDED</u> <u>BUDGET</u> <u>2007</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>2008</u>
<u>GENERAL GOVERNMENT</u>					
Legislative	\$54,136	\$44,400	\$16,947	\$42,300	\$42,300
Municipal Court	141,334	153,582	97,186	195,652	207,718
Legal	80,962	85,400	42,107	85,400	85,400
Administrative	211,033	215,335	88,402	168,012	168,137
Information Technology	229,709	224,872	119,221	211,436	253,521
City Secretary	89,013	91,536	46,207	95,212	94,536
Buildings & Risk Management	683,270	716,577	357,870	719,617	797,213
Human Resources	70,172	70,314	40,428	85,845	85,400
Main Street	0	0	29,473	54,116	54,216
Emergency Management	0	0	4,184	12,200	12,200
Subtotal	\$1,559,629	\$1,602,016	\$842,025	\$1,669,790	\$1,800,641
<u>FINANCE</u>					
Accounting	\$192,686	\$218,883	\$98,213	\$226,196	\$224,926
Subtotal	\$192,686	\$218,883	\$98,213	\$226,196	\$224,926
<u>PUBLIC SAFETY</u>					
<u>POLICE</u>					
Special Services	\$796,554	\$990,116	\$550,374	\$813,964	\$824,371
Patrol	2,316,887	2,262,915	1,404,745	2,431,017	2,472,276
Criminal Investigation	651,496	705,573	365,350	733,695	651,000
Animal Control	105,666	119,250	62,647	119,250	121,508
Subtotal	\$3,870,603	\$4,077,854	\$2,383,116	\$4,097,926	\$4,069,155
<u>FIRE</u>					
Prevention	\$152,947	\$158,014	\$79,392	\$177,213	\$168,847
Suppression	1,889,645	1,865,413	1,043,342	2,009,252	2,017,343
Emergency Medical Services	828,171	968,863	474,873	1,095,159	1,110,140
Emergency Management	17,307	0	0	0	0
Subtotal	\$2,888,070	\$2,992,290	\$1,597,607	\$3,281,624	\$3,296,330
Subtotal	\$6,758,673	\$7,070,144	\$3,980,723	\$7,379,550	\$7,365,485
<u>PUBLIC WORKS</u>					
Street Maintenance	\$1,218,000	\$1,238,248	\$440,759	\$1,328,065	\$1,622,951
Sanitation/Collection	1,863,417	1,673,605	732,914	1,728,955	1,779,000
Fleet Services	146,172	151,493	77,588	163,995	166,729
Subtotal	\$3,227,589	\$3,063,346	\$1,251,261	\$3,221,015	\$3,568,680

General Fund
Estimated Expenditures

GENERAL FUND
ESTIMATED EXPENDITURES

<u>DEPARTMENT</u>	<u>ACTUAL</u> <u>2006</u>	<u>AMENDED</u> <u>BUDGET</u> <u>2006</u>	<u>ACTUAL</u> <u>6/30/2007</u>	<u>AMENDED</u> <u>BUDGET</u> <u>2007</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>2008</u>
<u>PURCHASING</u>					
Purchasing	\$83,725	\$85,045	\$39,944	\$83,370	\$83,760
	\$83,725	\$85,045	\$39,944	\$83,370	\$83,760
<u>PLANNING</u>					
Planning	\$206,732	\$228,875	\$112,703	\$229,996	\$237,668
Health Inspection Services	72,067	76,484	39,536	80,298	80,462
Inspection	186,758	196,538	129,292	250,568	263,472
Subtotal	\$465,557	\$501,897	\$281,531	\$560,862	\$581,602
<u>EVENT FACILITIES</u>					
Administration	\$47,272	\$47,293	\$25,245	\$49,222	\$49,539
Civic Center/Community Centers	193,027	193,534	96,228	209,221	354,267
Multi-Purpose Arena	144,403	143,638	67,162	150,996	175,139
Visual Art Center	106,987	105,441	59,233	111,749	113,901
Subtotal	\$491,689	\$489,906	\$247,868	\$521,188	\$692,846
<u>LIBRARY</u>					
Library	\$380,297	\$384,778	\$199,962	\$448,853	\$451,631
Subtotal	\$380,297	\$384,778	\$199,962	\$448,853	\$451,631
<u>NONDEPARTMENTAL</u>					
Nondepartmental	\$1,656,551	\$1,684,255	\$807,225	\$1,620,991	\$1,927,964
Subtotal	\$1,656,551	\$1,684,255	\$807,225	\$1,620,991	\$1,927,964
<u>TAX COLLECTION</u>					
Tax Collection	\$65,605	\$65,605	\$56,785	\$75,000	\$75,000
Subtotal	\$65,605	\$65,605	\$56,785	\$75,000	\$75,000

General Fund
Estimated Expenditures

GENERAL FUND
ESTIMATED EXPENDITURES

<u>DEPARTMENT</u>	<u>ACTUAL</u> <u>2006</u>	<u>AMENDED</u> <u>BUDGET</u> <u>2006</u>	<u>ACTUAL</u> <u>6/30/2007</u>	<u>AMENDED</u> <u>BUDGET</u> <u>2007</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>2008</u>
<u>PARKS & RECREATION</u>					
Administration	\$105,934	\$110,367	\$55,453	\$114,640	\$116,559
Parks	462,021	464,333	229,361	361,879	402,089
Recreation	70,930	73,449	37,906	83,695	88,987
Golf Course	219,407	209,576	137,379	206,976	248,506
Subtotal	\$858,292	\$857,725	\$460,099	\$767,190	\$856,141
<u>INTERFUND TRANSFERS</u>					
Debt Service Payments	\$0	\$0	\$750,000	\$0	\$0
Subtotal	\$0	\$0	\$750,000	\$0	\$0
GRAND TOTAL	\$15,740,293	\$16,023,600	\$9,015,636	\$16,574,005	\$17,628,676

General Fund
Revenue and Expenditure Summary

GENERAL FUND
REVENUE AND EXPENDITURE SUMMARY

	<u>2008</u> <u>BUDGET</u>
Estimated Revenue	<u>\$17,634,928</u>
FUNDS AVAILABLE FOR APPROPRIATION	<u>\$17,634,928</u>
 <u>ESTIMATED EXPENDITURES:</u>	
Legislative	\$42,300
Municipal Court/Compliance Mgr	\$207,718
Legal	\$85,400
Administration	\$168,137
Information Technology	\$253,521
City Secretary	\$94,536
Buildings & Risk Management	\$797,213
Human Resources	\$85,400
Main Street	\$54,216
Emergency Management	\$12,200
Finance	\$224,926
Police	\$4,069,155
Fire	\$3,296,330
Public Works	\$3,568,680
Purchasing	\$83,760
Planning	\$581,602
Event Facilities	\$692,846
Library	\$451,631
Nondepartmental	\$1,927,964
Tax	\$75,000
Parks & Recreation	\$856,141
Interfund Transfers	<u>\$0</u>
EXPENDITURES TOTAL	<u>\$17,628,676</u>
ESTIMATED EXCESS REVENUE OVER EXPENDITURES	<u><u>\$6,252</u></u>

**General Fund
Reserve Calculation**

GENERAL FUND
RESERVE CALCULATION

NET UNCOMMITTED RESERVES:

Reserves (Per 12/31/2006 Audit)	\$5,686,540
2007 Amendments requiring use of reserves	<u>(1,110,810)</u>

Net Uncommitted Reserves	\$4,575,730
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2007 AMENDED BUDGET-RECURRING

Current 2007 Budget (As Amended)	\$17,549,005
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Nonrecurring amendments:

Higgins Street Bridge Repair	118,830
Upgrade Radio Communication Equipment	225,000
Debt Service Transfer	<u>750,000</u>

Current 2007 Budget - Recurring (As Amended)	<u><u>\$16,455,175</u></u>
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RESERVES TO BE MAINTAINED	<u>\$4,113,794</u>
(100% of the amount necessary to fund 3 months operations based on the recurring budget)	

RESERVES OVER MINIMUM REQUIRED BY CITY COMMISSION POLICY*	<u><u>461,936</u></u>
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* City Commission adopted policy requires an increasing amount of reserves to be maintained until 3-months operating reserves achieved. (Resolution No. R-02-02)

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
- Municipal Court
- City Attorney
- Administration
- Information Technology
- City Secretary
- Buildings & Risk Management
- Human Resources
- Main Street
- Emergency Management

FINANCE

- Accounting

POLICE

- Special Services
- Patrol
- Criminal Investigation
- Animal Control

FIRE

- Fire Prevention
- Fire Suppression
- Emergency Medical Services

PUBLIC WORKS

- Street Maintenance
- Sanitation/Collection
- Fleet Services

PURCHASING

PLANNING & COMMUNITY DEVELOPMENT

- Planning & Community Development
- Food Services Inspection
- Building Inspection

EVENT FACILITIES

- Administration
- Civic Center/Community Centers
- Multi-Purpose Arena
- Visual Art Center

LIBRARY

NON-DEPARTMENTAL

APPRAISAL DISTRICT

PARKS & RECREATION

- Administration
- Parks
- Recreation
- Golf Course

GENERAL GOVERNMENT

Within the General Government budget are line-item budgets for several functions that provide various services to citizens and the City departments.

LEGISLATIVE

The Legislative budget funds the costs of elections for the City Commission and other costs incurred by or on behalf of the City Commission.

MUNICIPAL COURT

The Municipal Court budget funds the operation of the City's court. Municipal Court processes citations, collects fines and conducts court proceedings.

CITY ATTORNEY

The City Attorney budget funds the cost of legal services provided to the City . The City Commission contracts for the services of a City Attorney.

ADMINISTRATION

The Administration budget funds the operation of the City Manager's office. The City Manager is the administrative head of the City and is responsible for the efficient administration of the City. The City Manager carries out the policies and directives of the City Commission. The City Manager ensures that City ordinances, resolutions and regulations are enforced. The City Manager oversees the delivery of services and supervises all departments. The City Manager recommends measures and actions to the Commission necessary for the operation of the City and delivery of services. The City Manager is the budget officer for the City.

INFORMATION TECHNOLOGY

Information Technology plans and maintains the City's computer systems, web site, and network. The Information Technology staff also coordinates the City's disaster preparedness program.

CITY SECRETARY

The City Secretary is responsible for indexing and maintaining the City's permanent records. This office also responds to all open record requests. The City Secretary is responsible for the annual City Commission election and special elections. The City Secretary coordinates activities related to employee benefits including the City's health insurance and retirement programs.

BUILDINGS AND RISK MANAGEMENT

The Buildings and Risk Management budget funds the maintenance and operation of city-owned buildings. It also funds the risk management functions of the city including property and liability insurance, inventory control and workers compensation programs.

HUMAN RESOURCES

Human Resources Division works to attract, develop and retain a diverse, well-qualified workforce. Human Resources monitors Federal, State and local regulations to assure compliance; consults with management and employees on human resources issues; and, coordinates and monitors worker's compensation claims.

MAIN STREET

Main Street is an economic development program focused on the revitalization of the Main Street District in downtown Marshall. The Main Street budget also includes the City's Historic Preservation Programs.

EMERGENCY MANAGEMENT

The Emergency Management Division funds the operation of the city's emergency preparedness programs.

**General Fund
Legislative**

Fund: 1 GENERAL FUND		GENERAL GOVERNMENT		LEGISLATIVE		
		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0125-01-01	EXTRA HELP - ELECTIONS	10,717	2,900	2,059	800	800
	<i>Personal Services-----Subtotal</i>	10,717	2,900	2,059	800	800
01-0201-01-01	OFFICE SUPPLIES	173	0	0	0	0
	<i>Supplies-----Subtotal</i>	173	0	0	0	0
01-0302-01-01	CODIFICATION	2,896	2,600	0	2,600	2,600
01-0312-01-01	GENERAL ADVERTISING	2,963	1,500	1,320	1,500	1,500
01-0315-01-01	ELECTION CONTRACT FEES	10,431	8,000	2,772	8,000	8,000
01-0324-01-01	PRINTING & REPRODUCTION	92	150	0	150	150
01-0345-01-01	CONFERENCE & TRAINING	20,195	26,600	8,014	26,600	26,600
01-0346-01-01	DUES & SUBSCRIPTION	524	500	372	500	500
01-0347-01-01	MISCELLANEOUS	2,492	750	1,625	750	750
01-0361-01-01	AIR TRAVEL	3,653	1,400	785	1,400	1,400
	<i>Charges for service---Subtotal</i>	43,246	41,500	14,888	41,500	41,500
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 1 LEGISLATIVE		54,136	44,400	16,947	42,300	42,300

General Fund
Municipal Court/Compliance Manager

Fund: 1 GENERAL FUND		GENERAL GOVERNMENT		MUNICIPAL COURT / COMPLIANCE MANAGER		
		Actual	Budget	Actual	Budget	Budget
		2006	2006	6/30/2007	2007	2008
	PART-TIME STAFF					8,000
01-0101-01-02	SALARIES-OFFICIALS & ADMIN	35,156	35,156	31,159	73,623	75,810
01-0102-01-02	SALARIES-PROFESSIONAL	22,405	22,980	11,490	22,980	22,980
01-0106-01-02	SALARIES-OFFICE & CLERICAL	54,903	55,064	30,815	57,609	52,774
01-0109-01-02	SALARIES-OVERTIME	0	200	0	200	200
01-0111-01-02	SALARIES-LONGEVITY	576	576	40	720	576
01-0122-01-02	TMRS	13,520	13,437	9,687	20,560	20,256
01-0126-01-02	LITIGATION SUPPORT	1,400	2,400	0	2,400	2,400
01-0130-01-02	RELIEF FUND PAYMENT	0	24	3	24	24
01-0133-01-02	FICA	8,609	8,719	4,985	11,868	11,677
01-0134-01-02	WORKER'S COMPENSATION	182	186	135	328	331
01-0163-01-02	WEAPON REPLACEMENT ALLOWANCE	0	0	0	0	300
	<i>Personal Services-----Subtotal</i>	136,751	138,742	88,314	190,312	195,328
01-0201-01-02	OFFICE SUPPLIES	576	1,250	735	1,250	1,750
01-0205-01-02	FUEL, OIL & LUBE	0	500	288	500	2,500
01-0213-01-02	CLOTHING	0	0	1,576	0	150
01-0213-01-02	MOTOR VEHICLE	0	0	1,810	0	1,000
01-0224-01-02	AMMUNITION	0	0	0	0	100
	<i>Supplies-----Subtotal</i>	576	1,750	4,409	1,750	5,500
01-0304-01-02	TELEPHONE - CELLULAR	0	410	536	410	910
01-0305-01-02	OTHER PROFESSIONAL SERVICES	850	0	440	0	600
01-0307-01-02	JAIL SERVICES	0	5,000	0	0	0
01-0318-01-02	GENERAL PRINTING	575	0	546	0	0
01-0323-01-02	SERVICE AGREEMENTS-TECHNICAL	0	4,500	0	0	0
01-0324-01-02	PRINT & REPRODUCTION	2,383	1,500	201	1,500	2,000
01-0342-01-02	REPAIR & MAINTENANCE EQUIPMENT	151	500	1,008	500	500
01-0345-01-02	CONFERENCE & TRAINING	48	1,100	1,407	1,100	2,100
01-0346-01-02	DUES & SUBSCRIPTION	0	80	57	80	180
01-0347-01-02	MISCELLANEOUS	0	0	53	0	0
01-0351-01-02	LAUNDRY SERVICE	0	0	36	0	600
	<i>Charges for service-----Subtotal</i>	4,007	13,090	4,284	3,590	6,890
01-0427-01-02	OFFICE EQUIPMENT	0	0	179	0	0
	<i>Capital outlay-----Subtotal</i>	0	0	179	0	0
Program Number: 2 MUNICIPAL COURT / COMPLIANCE MGR		141,334	153,582	97,186	195,652	207,718

**General Fund
City Attorney**

Fund: 1 GENERAL FUND

GENERAL GOVERNMENT

CITY ATTORNEY

		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
	<i>Supplies-----Subtotal</i>	0	0	0	0	0
01-0304-01-03	TELEPHONE-CELLULAR	0	0	302	0	600
01-0305-01-03	OTHER PROFESSIONAL SERVICES	31,236	36,500	16,318	36,500	36,200
01-0316-01-03	CONTRACTED SERVICES	45,600	45,600	22,800	45,600	45,600
01-0345-01-03	CONFERENCE & TRAINING	4,126	0	0	0	0
01-0346-01-03	DUES & SUBSCRIPTION	0	3,300	2,687	3,300	3,000
	<i>Charges for service----Subtotal</i>	80,962	85,400	42,107	85,400	85,400
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 3	CITY ATTORNEY	80,962	85,400	42,107	85,400	85,400

**General Fund
Administration**

Fund: 1 GENERAL FUND

GENERAL GOVERNMENT

ADMINISTRATION

		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0101-01-04	SALARIES-OFFICE & ADMIN	91,086	91,173	48,000	96,000	96,000
01-0105-01-04	SALARIES-PARAPROFESSIONAL	35,156	35,156	0	0	0
01-0106-01-04	SALARIES-OFFICE & CLERICAL	26,890	26,890	13,983	27,966	27,966
01-0109-01-04	SALARIES-OVERTIME	0	100	0	100	100
01-0111-01-04	SALARIES-LONGEVITY	1,152	1,152	0	960	960
01-0122-01-04	TMRS	25,972	25,974	10,761	21,698	21,816
01-0133-01-04	FICA	11,857	11,947	4,802	9,510	9,510
01-0134-01-04	WORKER'S COMPENSATION	249	255	114	278	285
	<i>Personal Services-----Subtotal</i>	192,362	192,647	77,660	156,512	156,637
01-0201-01-04	OFFICE SUPPLIES	1,534	1,500	1,013	1,500	1,500
	<i>Supplies-----Subtotal</i>	1,534	1,500	1,013	1,500	1,500
01-0304-01-04	TELEPHONE - CELLULAR	3,046	3,100	754	900	900
01-0311-01-04	TRANSPORTATION	6,000	6,000	3,000	6,000	6,000
01-0342-01-04	REPAIR & MAINTENANCE EQUIPMENT	0	100	57	100	100
01-0345-01-04	CONFERENCE & TRAINING	4,252	4,300	5,014	1,500	1,500
01-0346-01-04	DUES & SUBSCRIPTION	2,446	2,400	904	1,000	1,000
01-0347-01-04	MISCELLANEOUS	605	500	0	500	500
	<i>Charges for service-----Subtotal</i>	16,349	16,400	9,729	10,000	10,000
01-0440-01-04	OTHER MACHINERY & EQUIPMENT	0	4,000	0	0	0
01-0458-01-04	EQUIPMENT REPLACEMENT FUND	788	788	0	0	0
	<i>Capital outlay-----Subtotal</i>	788	4,788	0	0	0
Program Number: 4	ADMINISTRATION	211,033	215,335	88,402	168,012	168,137

General Fund
Information Technology

Fund: 1 GENERAL FUND		GENERAL GOVERNMENT		INFORMATION TECHNOLOGY		
		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0101-01-05	SALARIES-OFFICIALS & ADMIN	47,701	47,700	24,804	49,609	49,608
01-0103-01-05	SALARIES-TECHNICIAN	33,559	35,156	18,918	36,562	36,562
01-0109-01-05	SALARIES-OVERTIME	3,203	0	3,836	2,500	2,500
01-0111-01-05	SALARIES-LONGEVITY	288	336	0	384	480
01-0122-01-05	TMRS	14,510	14,052	8,273	15,542	15,643
01-0133-01-05	FICA	6,771	6,640	3,687	7,180	7,187
01-0134-01-05	WORKER'S COMPENSATION	139	142	82	198	204
	<i>Personal Services-----Subtotal</i>	106,171	104,026	59,600	111,975	112,184
01-0201-01-05	OFFICE SUPPLIES	342	750	582	750	750
01-0205-01-05	FUEL, OIL, & LUBE	766	0	386	0	0
01-0218-01-05	SMALL TOOLS & MINOR EQUIPMENT	331	300	273	600	600
	<i>Supplies-----Subtotal</i>	1,439	1,050	1,241	1,350	1,350
01-0304-01-05	TELEPHONE - CELLULAR	2,466	2,500	1,022	2,400	2,400
01-0308-01-05	TELEPHONE-LAND	117	120	57	120	120
01-0311-01-05	TRANSPORTATION	4,800	4,800	2,400	4,800	4,800
01-0323-01-05	SERVICE AGREEMENTS-TECHNICAL	40,226	40,310	19,823	39,549	39,549
01-0342-01-05	REPAIR & MAINTENANCE EQUIPMENT	7,570	5,200	1,311	5,000	5,000
01-0345-01-05	CONFERENCE & TRAINING	1,508	2,000	0	2,000	2,000
01-0346-01-05	DUES & SUBSCRIPTIONS	101	750	0	750	750
01-0347-01-05	MISCELLANEOUS	1,297	250	409	250	250
	<i>Charges for service----Subtotal</i>	58,085	55,930	25,022	54,869	54,869
01-0420-01-05	DATA PROCESSING IMPROVEMENTS	0	30,000	10,838	30,000	30,000
01-0421-01-05	COMPUTER REPLACEMENT	0	0	0	0	20,000
01-0432-01-05	REPAIR & MAINT EQUIPMENT	125	0	0	0	0
01-0458-01-05	REPLACEMENT FUND	27,866	27,866	3,311	13,242	35,118
01-0460-01-05	LEASE/PURCHASE PAYMENTS	6,121	6,000	0	0	0
01-0490-01-05	NON DEPRECIABLE CAPITAL ITEMS	29,902	0	0	0	0
01-0496-01-05	EQUIPMENT REPLACEMENT SUSPENSE	0	0	19,209	0	0
	<i>Capital outlay-----Subtotal</i>	64,014	63,866	33,358	43,242	85,118
Program Number: 5 INFORMATION TECHNOLOGY		229,709	224,872	119,221	211,436	253,521

**General Fund
City Secretary**

Fund: 1 GENERAL FUND

GENERAL GOVERNMENT

CITY SECRETARY

		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0101-01-06	SALARIES-OFFICIAL & ADMIN	37,338	37,338	19,416	38,832	38,832
01-0103-01-06	SALARIES-TECHNICIAN	29,821	29,820	15,506	31,014	31,013
01-0109-01-06	SALARIES-OVERTIME	0	200	0	200	200
01-0111-01-06	SALARIES-LONGEVITY	576	576	0	600	624
01-0122-01-06	TMRS	11,267	11,290	5,932	11,997	12,066
01-0133-01-06	FICA	5,246	5,335	2,666	5,542	5,544
01-0134-01-06	WORKER'S COMPENSATION	111	114	63	153	157
	<i>Personal Services-----Subtotal</i>	84,359	84,673	43,583	88,338	88,436
01-0201-01-06	OFFICE SUPPLIES	1,039	1,250	653	1,250	1,250
01-0217-01-06	OTHER SUPPLIES	0	100	0	100	100
	<i>Supplies-----Subtotal</i>	1,039	1,350	653	1,350	1,350
01-0305-01-06	OTHER PROFESSIONAL SERVICES	0	100	0	100	0
01-0311-01-06	TRANSPORTATION	1,800	1,800	900	1,800	1,800
01-0342-01-06	REPAIR & MAINTENANCE EQUIPMENT	0	350	0	350	350
01-0345-01-06	CONFERENCE & TRAINING	823	1,750	249	1,750	1,950
01-0346-01-06	DUES & SUBSCRIPTION	100	700	628	700	500
01-0347-01-06	MISCELLANEOUS	129	50	0	50	150
	<i>Charges for service----Subtotal</i>	2,852	4,750	1,777	4,750	4,750
01-0458-01-06	EQUIPMENT REPLACEMENT FUND	763	763	194	774	0
	<i>Capital outlay-----Subtotal</i>	763	763	194	774	0
Program Number: 6	CITY SECRETARY	89,013	91,536	46,207	95,212	94,536

General Fund
Buildings & Risk Management

Fund: 1 GENERAL FUND		GENERAL GOVERNMENT		BUILDINGS & RISK MANAGEMENT		
		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0101-01-07	SALARIES-OFFICIALS & ADMIN	63,226	63,225	32,878	65,755	65,755
01-0103-01-07	SALARIES-TECHNICIAN	29,821	29,820	15,506	31,014	31,013
01-0109-01-07	SALARIES-OVERTIME	0	200	45	200	200
01-0111-01-07	SALARIES-LONGEVITY	912	912	0	960	960
01-0122-01-07	TMRS	15,857	15,875	8,343	16,863	16,954
01-0133-01-07	FICA	6,758	7,501	3,600	7,790	7,790
01-0134-01-07	WORKER'S COMPENSATION	156	160	88	215	221
	<i>Personal Services-----Subtotal</i>	116,730	117,693	60,460	122,797	122,893
01-0201-01-07	OFFICE SUPPLIES	288	200	159	200	200
01-0204-01-07	JANITORIAL	12,197	12,250	6,880	10,350	10,350
01-0205-01-07	FUEL, OIL & LUBE	1,454	1,454	795	1,250	1,250
01-0206-01-07	CLOTHING	51	110	44	110	110
01-0212-01-07	ELECTRICAL SUPPLIES	163	700	0	700	700
01-0213-01-07	MOTOR VEHICLE	2,070	2,150	405	250	250
01-0217-01-07	OTHER SUPPLIES	765	1,000	96	1,000	1,000
01-0218-01-07	SMALL TOOLS & MINOR EQUIPMENT	556	1,000	861	1,000	1,000
	<i>Supplies-----Subtotal</i>	17,544	18,864	9,240	14,860	14,860
01-0304-01-07	TELEPHONE - CELLULAR	768	810	478	810	810
01-0305-01-07	OTHER PROFESSIONAL SERVICES	0	1,000	97	1,000	1,000
01-0309-01-07	RADIO REPAIRS	0	100	0	100	100
01-0311-01-07	TRANSPORTATION	3,900	3,900	1,950	3,900	3,900
01-0323-01-07	SERVICE AGREEMENTS-TECHNICAL	0	1,060	0	1,060	1,060
01-0336-01-07	ELECTRICAL SERVICE-WEISMAN BLDG	2,744	5,000	1,800	5,000	5,000
01-0337-01-07	ELECTRICAL SERVICE-	97,389	97,500	42,644	85,000	100,000
01-0338-01-07	GAS SERVICE	32,080	28,000	18,038	28,000	28,000
01-0340-01-07	REPAIR & MAINTENANCE BUILDINGS	33,731	55,000	19,446	105,000	105,000
01-0341-01-07	REPAIR & MAINT-WEISMAN BLDG	16,560	16,560	5,246	5,500	5,500
01-0342-01-07	REPAIR & MAINTENANCE EQUIPMENT	58,627	58,700	27,518	55,000	65,000
01-0344-01-07	RENTALS	0	250	0	250	250
01-0345-01-07	CONFERENCE & TRAINING	0	50	0	50	50
01-0347-01-07	MISCELLANEOUS	3	250	44	250	250
01-0356-01-07	ELECTRIC SERVICE-STREET LIGHTS	249,487	250,000	138,183	230,000	275,000
01-0360-01-07	JANITORIAL CONTRACT	30,813	33,040	15,547	33,040	33,040
01-0364-01-07	REPAIR & MAINTENANCE GROUNDS	14,134	20,000	10,582	20,000	25,000
01-0365-01-07	REPAIR & MAINT TRAFFIC SIGNALS	0	0	0	0	2,500
01-0370-01-07	EXTERMINATION CONTRACT	8,760	8,800	6,597	8,000	8,000
	<i>Charges for service----Subtotal</i>	548,996	580,020	288,170	581,960	659,460
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 7 BUILDINGS & RISK MANAGEMENT		683,270	716,577	357,870	719,617	797,213

General Fund
Human Resources

Fund: 1 GENERAL FUND		GENERAL GOVERNMENT		HUMAN RESOURCES		
		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0101-01-08	SALARIES-OFFICIALS & ADMIN	40,123	40,124	20,865	41,728	41,729
01-0106-01-08	SALARIES-OFFICE & CLERICAL	8,418	8,000	5,444	8,000	8,000
01-0109-01-08	SALARIES-OVERTIME	36	100	0	100	100
01-0111-01-08	SALARIES-LONGEVITY	336	336	0	384	432
01-0122-01-08	TMRS	7,123	7,123	3,455	6,974	7,020
01-0133-01-08	FICA	3,698	3,578	1,991	3,841	3,845
01-0134-01-08	WORKER'S COMPENSATION	74	76	44	106	109
01-0155-01-08	H/R-CIVIL SERVICE	0	0	6,185	14,600	14,600
	<i>Personal Services-----Subtotal</i>	59,808	59,337	37,984	75,733	75,835
01-0201-01-08	OFFICE SUPPLIES	630	700	78	700	700
	<i>Supplies-----Subtotal</i>	630	700	78	700	700
01-0304-01-08	TELEPHONE-CELLULAR	0	0	120	0	400
01-0323-01-08	SERVICE AGREEMENT-TECHNICAL	1,430	1,400	1,465	1,430	1,465
01-0324-01-08	PRINTING & REPRODUCTION	240	800	0	800	800
01-0342-01-08	REPAIR & MAINTENANCE EQUIPMENT	657	500	51	500	500
01-0345-01-08	CONFERENCE & TRAINING	2,527	3,000	584	3,000	3,000
01-0346-01-08	DUES & SUBSCRIPTION	3,350	3,000	0	3,000	2,600
01-0347-01-08	MISCELLANEOUS	53	100	0	100	100
	<i>Charges for service-----Subtotal</i>	8,257	8,800	2,220	8,830	8,865
01-0458-01-08	REPLACEMENT FUND	1,477	1,477	146	582	0
	<i>Capital outlay-----Subtotal</i>	1,477	1,477	146	582	0
Program Number: 8 HUMAN RESOURCES		70,172	70,314	40,428	85,845	85,400

**General Fund
Main Street**

Fund: 1 GENERAL FUND

GENERAL GOVERNMENT

MAIN STREET

		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0105-01-09	SALARIES-PARAPROFESSIONAL	0	0	20,020	40,040	40,040
01-0111-01-09	SALARIES-LONGEVITY	0	0	0	240	288
01-0122-01-09	TMRS	0	0	3,315	6,670	6,715
01-0133-01-09	FICA	0	0	1,532	3,081	3,085
01-0134-01-09	WORKER'S COMPENSATION	0	0	35	85	88
	<i>Personal Services-----Subtotal</i>	0	0	24,902	50,116	50,216
01-0201-01-09	OFFICE SUPPLIES	0	0	76	200	500
01-0217-01-09	OTHER SUPPLIES	0	0	82	0	0
	<i>Supplies-----Subtotal</i>	0	0	158	200	500
01-0304-01-09	TELEPHONE - CELLULAR	0	0	216	600	800
01-0312-01-09	GENERAL ADVERTISING	0	0	0	0	0
01-0324-01-09	PRINTING & REPRODUCTION	0	0	0	0	0
01-0342-01-09	REPAIR & MAINTENANCE EQUIPMENT	0	0	0	0	0
01-0345-01-09	CONFERENCE & TRAINING	0	0	332	1,200	2,200
01-0346-01-09	DUES & SUBSCRIPTION	0	0	300	500	500
01-0347-01-09	MISCELLANEOUS	0	0	611	0	0
01-0360-01-09	JANITORIAL CONTRACT	0	0	0	1,500	0
01-0365-01-09	PROMOTIONAL EXPENSE	0	0	0	0	0
	<i>Charges for service-----Subtotal</i>	0	0	1,459	3,800	3,500
01-0440-01-09	OTHER MACHINERY & EQUIPMENT	0	0	2,954	0	0
	<i>Capital outlay-----Subtotal</i>	0	0	2,954	0	0
Program Number: 9	MAIN STREET	0	0	29,473	54,116	54,216

Note: Main Street was funded through Administration prior to 2007

**General Fund
Emergency Management**

Fund: 1 GENERAL FUND		GENERAL GOVERNMENT		EMERGENCY MANAGEMENT		
		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
	<i>Personal Services-----Subtotal</i>	0	0	0	0	0
01-0201-01-10	OFFICE SUPPLIES	0	0	0	750	750
	<i>Supplies-----Subtotal</i>	0	0	0	750	750
01-0304-01-10	TELEPHONE-SATELLITE SERVICE	0	0	2,359	2,200	2,200
01-0334-01-10	INTERNET-SATELLITE SERVICE	0	0	0	4,500	4,500
01-0342-01-10	REPAIR & MAINTENANCE-SIREN	0	0	0	2,000	2,000
01-0345-01-10	CONFERENCE & TRAINING	0	0	170	2,500	2,500
01-0346-01-10	DUES & SUBSCRIPTIONS	0	0	0	250	250
01-0347-01-10	MISCELLANEOUS	0	0	162	0	0
01-0350-01-10	CERT GRANT EXPENSE	0	0	1,493	0	0
	<i>Charges for service-----Subtotal</i>	0	0	4,184	11,450	11,450
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 10 EMERGENCY MANAGEMENT		0	0	4,184	12,200	12,200
Department Number: 1 GENERAL GOVERNMENT		1,559,629	1,602,016	842,025	1,669,790	1,800,641

**General Fund
Finance**

Fund: 1 GENERAL FUND

FINANCE

ACCOUNTING

		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0101-02-02	SALARIES-OFFICIAL & ADMIN	37,338	37,338	19,416	38,832	38,832
01-0106-02-02	SALARIES-OFFICE & CLERICAL	92,989	92,546	43,133	96,249	95,528
01-0109-02-02	SALARIES-OVERTIME	154	2,800	98	2,800	2,800
01-0111-02-02	SALARIES-LONGEVITY	1,536	1,536	0	1,560	1,152
01-0122-02-02	TMRS	21,684	22,022	10,523	23,390	23,328
01-0133-02-02	FICA	10,120	10,406	4,672	10,805	10,719
01-0134-02-02	WORKER'S COMPENSATION	216	222	122	298	305
	<i>Personal Services-----Subtotal</i>	164,037	166,870	77,964	173,934	172,664
01-0201-02-02	OFFICE SUPPLIES	5,008	4,500	3,005	4,500	5,000
	<i>Supplies-----Subtotal</i>	5,008	4,500	3,005	4,500	5,000
01-0304-02-02	TELEPHONE - CELLULAR	1,155	800	573	800	1,200
01-0305-02-02	OTHER PROFESSIONAL SERVICES	1,576	17,500	3,604	17,500	16,300
01-0311-02-02	TRANSPORTATION	1,800	1,800	900	1,800	1,800
01-0318-02-02	GENERAL PRINTING	0	200	0	200	200
01-0323-02-02	SERVICE AGREEMENTS-TECHNICAL	10,360	15,600	10,442	16,045	16,045
01-0324-02-02	PRINTING & REPRODUCTION	0	300	55	300	300
01-0342-02-02	REPAIR & MAINTENANCE EQUIPMENT	1,106	4,000	175	4,000	4,000
01-0345-02-02	CONFERENCE & TRAINING	3,620	3,500	492	3,500	3,800
01-0346-02-02	DUES & SUBSCRIPTION	1,853	2,500	691	2,500	2,500
01-0347-02-02	MISCELLANEOUS	82	100	58	100	100
	<i>Charges for service-----Subtotal</i>	21,552	46,300	16,990	46,745	46,245
01-0458-02-02	REPLACEMENT FUND	1,213	1,213	254	1,017	1,017
01-0490-02-02	NON DEPRECIABLE CAPITAL ITEMS	876	0	0	0	0
	<i>Capital outlay-----Subtotal</i>	2,089	1,213	254	1,017	1,017
Program Number: 2 ACCOUNTING		192,686	218,883	98,213	226,196	224,926
Department Number: 2 FINANCE		192,686	218,883	98,213	226,196	224,926

General Fund
Police-Special Services

Fund: 1 GENERAL FUND

POLICE

SPECIAL SERVICES

		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0101-03-02	SALARIES-OFFICIAL & ADMIN	150,651	140,001	80,650	161,301	161,301
01-0106-03-02	SALARIES-OFFICE & CLERICAL	328,835	335,588	151,040	361,465	369,937
01-0109-03-02	SALARIES-OVERTIME	16,690	6,000	12,344	6,000	6,000
01-0111-03-02	SALARIES-LONGEVITY	3,828	4,020	0	4,404	4,740
01-0112-03-02	SALARIES-INCENTIVE	4,440	4,440	2,220	4,440	4,440
01-0113-03-02	UNIFORM ALLOWANCES	1,440	1,440	720	1,440	1,440
01-0122-03-02	TMRS	79,699	76,723	39,892	86,269	90,785
01-0130-03-02	RELIEF FUND PAYMENT	74	120	36	120	120
01-0133-03-02	FICA	26,687	27,588	12,573	29,764	30,435
01-0134-03-02	WORKER'S COMPENSATION	4,738	4,854	2,332	5,675	5,718
01-0155-03-02	CIVIL SERVICE	4,722	8,600	0	0	0
01-0163-03-02	WEAPON REPLACEMENT ALLOWANCE	600	600	0	600	600
	<i>Personal Services-----Subtotal</i>	622,404	609,974	301,807	661,478	675,516
01-0201-03-02	OFFICE SUPPLIES	13,895	10,000	8,915	12,000	12,000
01-0203-03-02	MEDICAL & CHEMICAL	15	500	0	500	500
01-0206-03-02	CLOTHING	0	600	0	600	600
01-0208-03-02	FOOD SUPPLIES	2,319	4,000	726	2,500	2,500
01-0213-03-02	MOTOR VEHICLE	171	500	0	500	500
01-0217-03-02	OTHER SUPPLIES	926	800	192	800	800
01-0218-03-02	SMALL TOOLS & MINOR EQUIPMENT	70	200	20	200	200
01-0225-03-02	TACTICAL	2,409	3,000	2,596	3,000	3,000
	<i>Supplies-----Subtotal</i>	19,805	19,600	12,449	20,100	20,100
01-0304-03-02	TELEPHONE-CELLULAR	14,624	11,000	6,479	11,000	11,000
01-0305-03-02	OTHER PROFESSIONAL SERVICES	45,000	45,000	22,500	45,000	45,000
01-0306-03-02	DRUG TESTING	0	1,000	0	1,000	1,000
01-0308-03-02	TELEPHONE-LAND	3,490	4,200	1,745	4,200	4,200
01-0309-03-02	RADIO REPAIRS	9,198	8,015	2,309	8,015	15,240
01-0311-03-02	TRANSPORTATION	4,800	4,800	2,400	4,800	4,800
01-0323-03-02	SERVICE AGREEMENTS-TECHNICAL	28,242	15,100	0	15,200	15,200
01-0324-03-02	PRINTING & REPRODUCTION	1,171	3,100	259	3,100	3,100
01-0342-03-02	REPAIR & MAINTENANCE EQUIPMENT	3,198	3,500	2,765	3,500	3,500
01-0344-03-02	RENTALS	4,107	6,000	3,143	5,000	5,000
01-0345-03-02	CONFERENCE & TRAINING	4,444	4,000	852	4,000	4,000
01-0346-03-02	DUES & SUBSCRIPTION	827	800	483	800	800
01-0347-03-02	MISCELLANEOUS	1,655	1,500	675	1,500	1,500
01-0360-03-02	JANITORIAL CONTRACT	14,527	14,415	7,379	14,415	14,415
	<i>Charges for service----Subtotal</i>	135,283	122,430	50,989	121,530	128,755

General Fund
Police-Special Services

Fund: 1 GENERAL FUND

POLICE

SPECIAL SERVICES

		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0428-03-02	RADIO EQUIPMENT	2,975	225,000	182,415	0	0
01-0458-03-02	REPLACEMENT FUND	13,112	13,112	2,714	10,856	0
01-0490-03-02	NON DEPRECIABLE CAPITAL ITEMS	2,975	0	0	0	0
	<i>Capital outlay-----Subtotal</i>	19,062	238,112	185,129	10,856	0
Program Number: 2	SPECIAL SERVICES	796,554	990,116	550,374	813,964	824,371

General Fund
Police-Patrol

Fund: 1 GENERAL FUND

POLICE

PATROL

		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0102-03-03	SALARIES-PROFESSIONAL	186,938	186,899	98,926	245,563	239,825
01-0103-03-03	SALARIES-TECHNICIAN	305,593	326,585	151,547	253,148	253,154
01-0104-03-03	SALARIES-PROTECTIVE SERVICE	878,165	873,835	480,244	954,683	1,017,452
01-0109-03-03	SALARIES-OVERTIME	72,109	34,952	58,949	39,952	39,952
01-0111-03-03	SALARIES-LONGEVITY	15,704	17,924	400	17,132	17,424
01-0112-03-03	SALARIES-INCENTIVE	27,529	30,014	14,794	32,334	22,814
01-0113-03-03	UNIFORM ALLOWANCES	0	0	0	0	720
01-0115-03-03	SPECIAL ASSIGNMENT PAY	12,111	7,500	7,000	12,500	10,000
01-0119-03-03	STEP PAY	145	0	0	0	0
01-0122-03-03	TMRS	242,940	241,087	134,444	259,448	268,621
01-0130-03-03	RELIEF FUND PAYMENT	276	399	139	399	399
01-0133-03-03	FICA	20,253	20,884	10,439	21,370	22,647
01-0134-03-03	WORKER'S COMPENSATION	29,352	30,068	16,057	39,068	39,698
01-0163-03-03	WEAPON REPLACEMENT ALLOWANCE	10,500	11,400	0	11,400	12,000
01-0165-03-03	OVERTIME REIMBURSEMENT	0	0	-8,171	0	0
	<i>Personal Services-----Subtotal</i>	1,801,615	1,781,547	964,768	1,886,997	1,944,706
01-0203-03-03	MEDICAL & CHEMICAL	149	410	0	410	410
01-0205-03-03	FUEL, OIL & LUBE	125,369	95,500	64,371	125,500	125,500
01-0206-03-03	CLOTHING	12,982	13,000	2,574	11,000	11,000
01-0213-03-03	MOTOR VEHICLE	39,778	37,100	20,982	33,000	33,000
01-0217-03-03	OTHER SUPPLIES	1,058	1,500	594	1,500	1,500
01-0218-03-03	SMALL TOOLS & MINOR EQUIPMENT	0	0	0	0	0
01-0224-03-03	AMMUNITION	9,522	7,450	3,398	7,450	7,450
	<i>Supplies-----Subtotal</i>	188,858	154,960	91,919	178,860	178,860
01-0309-03-03	RADIO REPAIRS	6,055	6,000	2,223	6,000	6,000
01-0332-03-03	LIABILITY INSURANCE	22,289	25,000	11,619	32,500	26,000
01-0336-03-03	CAR WASHING SERVICE	76	400	30	400	400
01-0342-03-03	REPAIR & MAINTENANCE EQUIPMENT	12,120	7,500	4,162	7,500	7,500
01-0345-03-03	CONFERENCE & TRAINING	8,682	7,000	6,963	7,000	7,000
01-0346-03-03	DUES & SUBSCRIPTION	70	100	0	100	100
01-0347-03-03	MISCELLANEOUS	2,788	2,700	1,028	2,700	2,700
01-0351-03-03	LAUNDRY SERVICE	4,366	6,500	1,651	5,000	5,000
	<i>Charges for service----Subtotal</i>	56,446	55,200	27,676	61,200	54,700
01-0405-03-03	BUILDINGS	2,369	0	0	0	0
01-0425-03-03	CARS & TRUCKS	6,225	4,000	4,143	7,000	7,000
01-0458-03-03	REPLACEMENT FUND	116,008	116,008	18,403	73,610	80,510
01-0460-03-03	LEASE/PURCHASE PAYMENTS	145,366	151,200	223,335	223,350	206,500
01-0496-03-03	EQUIPMENT REPLACEMENT SUSPENSE	0	0	74,501	0	0
	<i>Capital outlay-----Subtotal</i>	269,968	271,208	320,382	303,960	294,010

Program Number: 3 PATROL

2,316,887 2,262,915 1,404,745 2,431,017 2,472,276

General Fund
Police-Criminal Investigation

Fund: 1 GENERAL FUND

POLICE

CRIMINAL INVESTIGATION

		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0102-03-04	SALARIES-PROFESSIONAL	161,295	142,236	95,622	198,899	198,903
01-0103-03-04	SALARIES-TECHNICIAN	127,224	131,213	66,685	127,824	127,827
01-0104-03-04	SALARIES-PROTECTIVE SERVICE	136,630	208,315	78,629	174,690	109,257
01-0106-03-04	SALARIES-OFFICE & CLERICAL	22,310	22,310	11,601	23,202	23,202
01-0109-03-04	SALARIES-OVERTIME	24,108	15,880	20,356	15,880	15,880
01-0111-03-04	SALARIES-LONGEVITY	7,536	8,772	72	7,840	7,932
01-0112-03-04	SALARIES-INCENTIVE	14,177	13,536	7,940	13,236	13,620
01-0113-03-04	UNIFORM ALLOWANCES	7,620	8,640	3,840	9,360	6,480
01-0122-03-04	TMRS	81,168	89,774	47,154	95,143	84,266
01-0130-03-04	RELIEF FUND PAYMENTS	136	96	64	96	96
01-0133-03-04	FICA	7,208	7,907	4,433	8,176	8,027
01-0134-03-04	WORKER'S COMPENSATION	9,770	10,008	5,282	12,851	11,135
01-0163-03-04	WEAPON REPLACEMENT ALLOWANCE	3,000	3,600	0	3,600	3,000
	<i>Personal Services-----Subtotal</i>	602,182	662,287	341,678	690,797	609,625
01-0203-03-04	MEDICAL & CHEMICAL	0	100	0	100	100
01-0205-03-04	FUEL, OIL & LUBE	20,409	16,000	10,687	21,000	21,000
01-0213-03-04	MOTOR VEHICLE	7,576	5,200	3,915	5,200	5,200
01-0217-03-04	OTHER SUPPLIES	240	300	52	300	300
01-0218-03-04	SMALL TOOLS & MINOR EQUIPMENT	2,514	4,050	1,952	4,050	4,050
	<i>Supplies-----Subtotal</i>	30,739	25,650	16,606	30,650	30,650
01-0305-03-04	OTHER PROFESSIONAL SERVICES	283	150	0	150	150
01-0309-03-04	RADIO REPAIRS	658	600	92	600	600
01-0318-03-04	GENERAL PRINTING	24	150	0	150	150
01-0324-03-04	PRINTING & REPRODUCTION	0	150	0	150	150
01-0342-03-04	REPAIR & MAINTENANCE EQUIPMENT	619	950	367	950	950
01-0344-03-04	RENTALS	119	100	0	100	100
01-0345-03-04	CONFERENCE & TRAINING	4,341	3,500	2,319	3,500	3,500
01-0346-03-04	DUES & SUBSCRIPTION	71	100	20	100	100
01-0347-03-04	MISCELLANEOUS	4,184	3,000	3,174	3,000	3,000
01-0368-03-04	PRISONER TRANSFER	340	1,000	457	1,000	1,000
	<i>Charges for service----Subtotal</i>	10,639	9,700	6,429	9,700	9,700
01-0458-03-04	REPLACEMENT FUND	7,936	7,936	637	2,548	1,025
	<i>Capital outlay-----Subtotal</i>	7,936	7,936	637	2,548	1,025
Program Number: 4	CRIMINAL INVESTIGATION	651,496	705,573	365,350	733,695	651,000

General Fund
Police-Animal Control

Fund: 1 GENERAL FUND

POLICE

ANIMAL CONTROL

		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0103-03-05	SALARIES-TECHNICIAN	63,697	75,331	37,510	73,661	75,227
01-0109-03-05	SALARIES-OVERTIME	2,266	1,500	4,390	1,500	1,500
01-0111-03-05	SALARIES-LONGEVITY	68	144	0	192	336
01-0122-03-05	TMRS	10,701	12,462	6,939	12,479	12,831
01-0130-03-05	RELIEF FUND PAYMENTS	0	12	0	12	12
01-0133-03-05	FICA	5,049	5,889	3,182	5,765	5,896
01-0134-03-05	WORKER'S COMPENSATION	822	842	440	1,071	1,136
	<i>Personal Services-----Subtotal</i>	82,603	96,180	52,461	94,680	96,938
01-0201-03-05	OFFICE SUPPLIES	215	300	0	300	300
01-0203-03-05	MEDICAL & CHEMICAL	3,515	3,400	1,482	3,400	3,400
01-0205-03-05	FUEL, OIL & LUBE	3,308	1,940	2,541	2,340	2,340
01-0206-03-05	CLOTHING	458	400	0	400	400
01-0207-03-05	ANIMAL FOOD	13	1,200	0	1,200	1,200
01-0213-03-05	MOTOR VEHICLE	3,775	6,400	555	4,000	4,000
01-0217-03-05	OTHER SUPPLIES	460	400	368	400	400
01-0218-03-05	SMALL TOOLS & MINOR EQUIPMENT	4,110	2,250	665	1,750	1,750
	<i>Supplies-----Subtotal</i>	15,854	16,290	5,611	13,790	13,790
01-0308-03-05	TELEPHONE - LAND	134	210	10	210	210
01-0309-03-05	RADIO REPAIRS	0	300	0	300	300
01-0324-03-05	PRINTING & REPRODUCTION	163	200	200	200	200
01-0342-03-05	REPAIR & MAINTENANCE EQUIPMENT	556	500	422	500	500
01-0344-03-05	RENTALS	0	100	0	100	100
01-0345-03-05	CONFERENCE & TRAINING	826	300	615	300	300
01-0346-03-05	DUES & SUBSCRIPTION	526	150	152	150	150
01-0347-03-05	MISCELLANEOUS	552	600	914	600	600
01-0360-03-05	JANITORIAL CONTRACT	4,452	4,420	2,262	4,420	4,420
	<i>Charges for service-----Subtotal</i>	7,209	6,780	4,575	6,780	6,780
01-0420-03-05	IMPROVEMENTS - DATA PROCESSING	0	0	0	4,000	4,000
	<i>Capital outlay-----Subtotal</i>	0	0	0	4,000	4,000
Program Number: 5	ANIMAL CONTROL	105,666	119,250	62,647	119,250	121,508
Department Number: 3	POLICE	3,870,603	4,077,854	2,383,116	4,097,926	4,069,155

General Fund
Fire-Fire Prevention

Fund: 1 GENERAL FUND

FIRE

FIRE PREVENTION

		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0102-04-01	SALARIES-PROFESSIONAL	104,777	100,634	55,875	112,534	112,028
01-0109-04-01	SALARIES-OVERTIME	2,114	2,000	1,224	3,000	3,000
01-0111-04-01	SALARIES-LONGEVITY	1,200	1,868	0	1,916	1,964
01-0112-04-01	SALARIES-INCENTIVE	4,632	10,452	2,329	10,452	7,620
01-0113-04-01	UNIFORM ALLOWANCE	720	720	360	720	720
01-0115-04-01	SPECIAL ASSIGNMENT PAY	3,600	3,600	1,638	3,600	1,500
01-0129-04-01	RELIEF FUND PAYMENTS	50	24	25	50	50
01-0132-04-01	FIREMEN RELIEF & RETIREMENT	19,222	19,741	10,499	21,924	20,389
01-0133-04-01	FICA	824	825	426	890	1,016
01-0134-04-01	WORKER'S COMPENSATION	1,660	1,700	1,053	2,562	2,356
01-0163-04-01	WEAPON REPLACEMENT ALLOWANCE	600	600	0	600	600
	<i>Personal Services-----Subtotal</i>	139,399	142,164	73,429	158,248	151,243
01-0201-04-01	OFFICE SUPPLIES	69	100	43	200	200
01-0205-04-01	FUEL, OIL & LUBE	1,568	2,000	885	2,500	5,000
01-0206-04-01	CLOTHING	217	400	0	400	400
01-0213-04-01	MOTOR VEHICLE	1,734	600	29	600	1,200
01-0217-04-01	OTHER SUPPLIES	850	850	0	850	850
01-0218-04-01	SMALL TOOLS & MINOR EQUIPMENT	518	650	54	650	650
	<i>Supplies-----Subtotal</i>	4,956	4,600	1,011	5,200	8,300
01-0305-04-01	OTHER PROFESSIONAL SERVICES	246	400	0	400	400
01-0309-04-01	RADIO REPAIRS	144	200	0	200	200
01-0311-04-01	TRANSPORTATION	4,200	4,200	2,100	4,200	0
01-0324-04-01	PRINTING & REPRODUCTION	1,177	1,200	232	1,500	1,500
01-0342-04-01	REPAIR & MAINTENANCE EQUIPMENT	20	300	164	300	300
01-0345-04-01	CONFERENCE & TRAINING	1,858	3,700	1,149	5,000	5,000
01-0346-04-01	DUES & SUBSCRIPTION	947	1,100	1,078	1,100	1,100
01-0347-04-01	MISCELLANEOUS	0	150	0	150	150
	<i>Charges for service-----Subtotal</i>	8,592	11,250	4,723	12,850	8,650
01-0458-04-01	REPLACEMENT FUND	0	0	229	915	654
01-0496-04-01	EQUIPMENT REPLACEMENT SUSPENSE	0	0	0	0	0
	<i>Capital outlay-----Subtotal</i>	0	0	229	915	654
Program Number: 1	FIRE PREVENTION	152,947	158,014	79,392	177,213	168,847

General Fund
Fire-Fire Suppression

Fund: 1 GENERAL FUND

FIRE

FIRE SUPPRESSION

		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0101-04-02	SALARIES-OFFICIALS & ADMIN	84,695	78,845	45,272	90,544	90,844
01-0102-04-02	SALARIES-PROFESSIONAL	359,495	435,438	211,783	312,711	302,713
01-0103-04-02	SALARIES-TECHNICIAN	100,837	82,046	62,679	129,435	124,468
01-0104-04-02	SALARIES-PROTECTIVE SERVICE	721,657	666,946	365,322	759,797	759,403
01-0109-04-02	SALARIES-OVERTIME	2,875	6,000	5,776	6,000	6,000
01-0111-04-02	SALARIES-LONGEVITY	25,143	22,504	2,932	18,508	15,296
01-0112-04-02	SALARIES-INCENTIVE	92,478	72,840	51,551	83,640	81,180
01-0113-04-02	UNIFORM ALLOWANCE	720	720	360	720	720
01-0115-04-02	SPECIAL ASSIGNMENT PAY	5,538	0	3,138	6,000	6,000
01-0118-04-02	PREMIUM PAY	36,066	31,985	19,090	33,777	33,190
01-0119-04-02	STEP PAY	7,720	5,000	5,690	7,000	7,000
01-0122-04-02	TMRS	15,384	14,423	8,287	16,699	16,847
01-0129-04-02	RELIEF FUND PAYMENTS	862	384	411	834	834
01-0132-04-02	FIREMEN RELIEF & RETIREMENT	210,755	211,283	106,957	216,303	213,157
01-0133-04-02	FICA	12,828	11,474	7,069	13,009	16,443
01-0134-04-02	WORKER'S COMPENSATION	18,846	19,306	13,514	27,166	26,500
01-0155-04-02	CIVIL SERVICE	6,178	6,000	0	0	0
	<i>Personal Services-----Subtotal</i>	1,702,077	1,665,194	909,831	1,722,143	1,700,595
01-0201-04-02	OFFICE SUPPLIES	1,088	1,000	875	1,400	1,400
01-0202-04-02	AGRICULTURE	0	200	74	200	200
01-0203-04-02	MEDICAL & CHEMICAL	142	150	124	150	150
01-0205-04-02	FUEL, OIL & LUBE	15,610	11,530	7,646	16,000	18,000
01-0206-04-02	CLOTHING	13,274	12,264	14,157	16,000	16,000
01-0208-04-02	FOOD SUPPLIES	189	300	0	300	300
01-0212-04-02	ELECTRICAL SUPPLIES	83	200	39	200	200
01-0213-04-02	MOTOR VEHICLE	19,642	18,900	19,760	23,900	28,900
01-0217-04-02	OTHER SUPPLIES	1,365	1,500	282	1,500	1,500
01-0218-04-02	SMALL TOOLS & MINOR EQUIPMENT	1,189	1,500	1,378	2,100	2,100
01-0223-04-02	FIRE HOSE / ACCESSORIES SUPPLIES	4,090	5,000	965	5,000	7,000
01-0225-04-02	FIRE TRAINING SUPPLIES	1,626	3,500	949	1,000	1,000
01-0226-04-02	HAZARD MATERIAL SUPPLIES	4,320	5,000	3,114	5,000	5,000
	<i>Supplies-----Subtotal</i>	62,618	61,044	49,363	72,750	81,750
01-0301-04-02	AUDIT SERVICES	4,000	4,000	0	4,000	4,000
01-0304-04-02	TELEPHONE - CELLULAR	5,852	6,410	5,994	6,410	7,000
01-0306-04-02	DRUG TESTING	0	0	284	1,000	1,000
01-0307-04-02	CHRONIC DISEASE PREVENTION	0	0	0	1,200	1,200
01-0308-04-02	TELEPHONE - LAND	2,161	1,100	58	1,100	115
01-0309-04-02	RADIO REPAIRS	8,084	9,000	1,415	9,000	13,875
01-0311-04-02	TRANSPORTATION	6,600	6,600	3,300	6,600	6,600
01-0323-04-02	SERVICE AGREEMENTS-TECHNOLOGY	1,100	1,100	0	1,100	1,100

General Fund
Fire-Fire Suppression

Fund: 1 GENERAL FUND

FIRE

FIRE SUPPRESSION

		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0324-04-02	PRINTING & REPRODUCTION	221	350	341	350	350
01-0342-04-02	REPAIR & MAINTENANCE EQUIPMENT	4,243	5,000	985	6,850	6,850
01-0344-04-02	RENTALS	2,874	5,000	1,197	2,500	2,500
01-0345-04-02	CONFERENCE & TRAINING	9,756	14,000	3,278	17,000	17,000
01-0346-04-02	DUES & SUBSCRIPTION	591	1,200	487	1,200	1,200
01-0347-04-02	MISCELLANEOUS	555	400	180	400	400
01-0360-04-02	JANITORIAL CONTRACT	14,527	14,415	7,379	14,415	14,415
	<i>Charges for service—Subtotal</i>	60,564	68,575	24,898	73,125	77,605
01-0420-04-02	IMPROVEMEMTS - DATA PROCESSING	0	0	0	0	0
01-0428-04-02	RADIO EQUIPMENT	-2,975	0	0	0	0
01-0432-04-02	FIRE HOSE & ACCESSORIES	0	0	0	0	0
01-0440-04-02	OTHER MACHINERY & EQUIPMENT	0	10,000	13,417	17,000	26,350
01-0458-04-02	REPLACEMENT FUND	60,600	60,600	31,059	124,234	131,043
01-0490-04-02	NON DEPRECIABLE CAPITAL ITEMS	6,761	0	0	0	0
01-0496-04-02	EQUIPMENT REPLACEMENT SUSPENSE	0	0	14,774	0	0
	<i>Capital outlay-----Subtotal</i>	64,386	70,600	59,250	141,234	157,393
Program Number: 2 FIRE SUPPRESSION		1,889,645	1,865,413	1,043,342	2,009,252	2,017,343

General Fund
Fire-Emergency Medical Services

Fund: 1 GENERAL FUND		FIRE		EMERGENCY MEDICAL SERVICES		
		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0102-04-03	SALARIES-PROFESSIONAL	116,270	45,662	75,396	200,294	189,804
01-0103-04-03	SALARIES-TECHNICIAN	1,530	39,173	0	0	0
01-0104-04-03	SALARIES-PROTECTIVE SERVICE	237,969	367,515	159,285	321,566	319,421
01-0106-04-03	SALARIES-OFFICE & CLERICAL	23,197	24,822	20,740	39,259	22,279
01-0109-04-03	SALARIES-OVERTIME	-1,137	6,500	694	6,500	6,500
01-0110-04-03	PART-TIME & HOURLY	7,904	8,320	0	8,320	19,200
01-0111-04-03	SALARIES-LONGEVITY	3,002	5,056	0	7,096	7,424
01-0112-04-03	INCENTIVE PAY	23,245	40,440	13,946	54,280	52,480
01-0115-04-03	SPECIAL ASSIGNMENT PAY	1,788	6,000	462	1,500	3,600
01-0118-04-03	PREMIUM PAY	5,914	12,177	3,415	14,017	13,829
01-0119-04-03	STEP PAY	3,855	2,400	2,377	2,400	2,400
01-0122-04-03	TMRS	3,785	3,492	3,434	3,721	6,970
01-0129-04-03	RELIEF FUND PAYMENTS	244	120	145	250	250
01-0132-04-03	FIREMENT RELIEF & RETIREMENT	63,525	83,967	40,617	97,194	95,212
01-0133-04-03	FICA	7,601	8,405	4,857	10,363	10,284
01-0134-04-03	WORKER'S COMPENSATION	7,067	7,240	2,347	11,425	11,092
	<i>Personal Services-----Subtotal</i>	505,759	661,289	327,715	778,185	760,745
01-0201-04-03	OFFICE SUPPLIES	2,339	2,400	1,484	2,400	2,400
01-0203-04-03	MEDICAL & CHEMICAL	35,287	25,000	19,548	30,000	32,000
01-0205-04-03	FUEL, OIL & LUBE	40,689	27,000	20,005	35,500	39,500
01-0206-04-03	CLOTHING	761	665	143	665	665
01-0208-04-03	FOOD SUPPLIES	143	200	49	200	200
01-0213-04-03	MOTOR VEHICLE	31,560	22,000	16,206	22,000	35,000
01-0217-04-03	OTHER SUPPLIES	200	200	132	200	200
01-0218-04-03	SMALL TOOLS & MINOR EQUIPMENT	2,744	3,500	-18	6,800	6,800
	<i>Supplies-----Subtotal</i>	113,723	80,965	57,549	97,765	116,765
01-0305-04-03	EMERGENCY DOCTOR CONTRACT	18,000	18,600	9,000	18,600	18,600
01-0306-04-03	DRUG TESTING	0	0	0	500	500
01-0307-04-03	CHRONIC DISEASE PREVENTION	0	400	50	900	900
01-0309-04-03	RADIO REPAIRS	856	1,000	4	1,000	1,000
01-0316-04-03	CONTRACTED SERVICES	64,400	80,500	31,861	68,600	68,600
01-0342-04-03	REPAIR & MAINTENANCE EQUIPMENT	3,848	4,000	2,275	5,500	5,500
01-0345-04-03	CONFERENCE & TRAINING	2,334	3,000	236	5,000	5,000
01-0346-04-03	DUES & SUBSCRIPTION	225	150	0	150	150
01-0347-04-03	MISCELLANEOUS	167	100	32	100	100
	<i>Charges for service----Subtotal</i>	89,830	107,750	43,458	100,350	100,350
01-0458-04-03	REPLACEMENT FUND	118,859	118,859	29,715	118,859	132,280
01-0496-04-03	EQUIPMENT REPLACEMENT SUSPENSE	0	0	16,436	0	0
	<i>Capital outlay-----Subtotal</i>	118,859	118,859	46,151	118,859	132,280
Program Number: 3 EMERGENCY MEDICAL SERVICES		828,171	968,863	474,873	1,095,159	1,110,140

General Fund
Fire-Emergency Management Grant

Fund: 1 GENERAL FUND	FIRE	EMERGENCY MANAGEMENT				
		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
	<i>Personal Services-----Subtotal</i>	0	0	0	0	0
01-0217-04-04	FEMA GRANT EXPENSE	0	0	0	0	0
01-0218-04-04	SHSP GRANT EXPENSE	0	0	0	0	0
	<i>Supplies-----Subtotal</i>	0	0	0	0	0
01-0347-04-04	CERT GRANT EXPENSE	17,307	0	0	0	0
	<i>Charges for service-----Subtotal</i>	17,307	0	0	0	0
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 4 EMERGENCY MANAGEMENT		17,307	0	0	0	0
Department Number: 4 FIRE		2,888,070	2,992,290	1,597,607	3,281,624	3,296,330

Note: The expenses in this program are reimbursed through Emergency Management Grants.
In 2007 this was moved to Emergency Management Program 10 in General Government.

General Fund
Public Works-Street Maintenance

Fund: 1 GENERAL FUND		PUBLIC WORKS		STREET MAINTENANCE		
		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0101-05-02	SALARIES-OFFICIAL & ADMIN	41,829	41,829	21,750	43,502	43,501
01-0106-05-02	SALARIES-OFFICE & CLERICAL	19,358	22,310	10,238	19,865	20,528
01-0107-05-02	SALARIES-SKILLED CRAFT	111,678	123,480	64,209	128,418	128,418
01-0108-05-02	SALARIES-SERVICE MAINTENANCE	128,918	127,208	62,764	132,297	131,435
01-0109-05-02	SALARIES-OVERTIME	8,369	9,000	3,247	9,000	9,000
01-0111-05-02	SALARIES-LONGEVITY	3,032	3,360	0	3,360	3,792
01-0122-05-02	TMRS	50,714	52,972	26,861	55,715	56,056
01-0133-05-02	FICA	23,794	25,030	12,257	25,738	25,755
01-0134-05-02	WORKER'S COMPENSATION	14,256	14,604	7,734	18,816	18,577
	<i>Personal Services-----Subtotal</i>	401,948	419,793	209,060	436,711	437,062
01-0201-05-02	OFFICE SUPPLIES	400	400	372	400	400
01-0203-05-02	MEDICAL & CHEMICAL	10,031	11,000	1,954	11,000	11,000
01-0205-05-02	FUEL, OIL & LUBE	39,578	25,400	19,729	35,400	35,400
01-0206-05-02	CLOTHING	1,655	2,000	331	2,000	2,000
01-0210-05-02	SIGN SUPPLIES	9,835	8,000	2,619	15,000	15,000
01-0213-05-02	MOTOR VEHICLE	32,286	25,000	21,321	25,000	25,000
01-0215-05-02	BUILDING SUPPLIES	0	0	200	0	0
01-0216-05-02	STREET MAINTENANCE	124,885	120,000	51,009	120,000	120,000
01-0217-05-02	OTHER SUPPLIES	1,200	1,500	0	1,500	1,500
01-0218-05-02	SMALL TOOLS & MINOR EQUIPMENT	1,218	1,500	889	1,500	1,500
01-0219-05-02	REPAIR & MAINTENANCE SUPPLIES	3,122	2,500	204	2,500	2,500
	<i>Supplies-----Subtotal</i>	224,210	197,300	98,628	214,300	214,300
01-0304-05-02	TELEPHONE - CELLULAR	797	400	483	500	1,000
01-0305-05-02	OTHER PROFESSIONAL-SERVICES	200	0	100	600	0
01-0306-05-02	SPRAY CONTRACT	26,860	40,000	10,470	40,000	40,000
01-0308-05-02	TELEPHONE - LAND	6	200	0	200	200
01-0309-05-02	RADIO REPAIRS	2,410	2,000	620	2,000	4,350
01-0316-05-02	CONTRACTED SERVICES	0	0	0	0	1,200
01-0324-05-02	PRINTING & REPRODUCTION	0	100	0	100	100
01-0342-05-02	REPAIR & MAINTENANCE EQUIPMENT	2,849	5,000	3,127	5,000	5,000
01-0344-05-02	RENTALS	194	1,000	204	1,000	1,000
01-0345-05-02	CONFERENCE & TRAINING	760	500	0	500	500
01-0346-05-02	DUES & SUBSCRIPTION	114	150	0	250	250
01-0347-05-02	MISCELLANEOUS	199	200	53	200	200
01-0360-05-02	JANITORIAL CONTRACT	115	1,410	0	1,410	1,410
01-0365-05-02	REPAIR & MAINT TRAFFIC SGNL	81	2,500	6,282	2,500	0
	<i>Charges for service---Subtotal</i>	34,585	53,460	21,339	54,260	55,210

General Fund
Public Works-Street Maintenance

Fund: 1 GENERAL FUND		PUBLIC WORKS		STREET MAINTENANCE		
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
		<u>2006</u>	<u>2006</u>	<u>6/30/2007</u>	<u>2007</u>	<u>2008</u>
01-0408-05-02	IMPROVEMENTS-STREETS	0	345,000	0	450,000	570,000
01-0410-05-02	IMPROVEMENTS-BRIDGES & CULVERT	2,527	10,000	86,454	129,830	129,830
01-0429-05-02	SIGN SUPPLIES	0	0	0	0	0
01-0440-05-02	OTHER MACHINERY & EQUIPMENT	155,681	155,600	0	0	164,000
01-0441-05-02	SEAL COAT IMPROVEMENTS	335,899	0	11,000	0	0
01-0458-05-02	REPLACEMENT FUND	52,758	52,758	9,942	38,627	48,212
01-0460-05-02	LEASE/PURCHASE PAYMENTS	4,337	4,337	4,336	4,337	4,337
01-0490-05-02	NON DEPRECIABLE CAPITAL ITEMS	6,055	0	0	0	0
	<i>Capital outlay-----Subtotal</i>	557,257	567,695	111,732	622,794	916,379
Program Number: 2 STREET MAINTENANCE		1,218,000	1,238,248	440,759	1,328,065	1,622,951

General Fund
Public Works-Sanitation/Collection

Fund: 1 GENERAL FUND	PUBLIC WORKS	SANITATION/COLLECTION				
		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
	<i>Personal Services-----Subtotal</i>	0	0	0	0	0
01-0211-05-03	GARBAGE BAGS	3,900	3,300	1,904	3,300	4,000
	<i>Supplies-----Subtotal</i>	3,900	3,300	1,904	3,300	4,000
01-0305-05-03	OTHER-SANITATION CONTRACT	1,721,851	1,570,305	681,363	1,625,655	1,675,000
01-0362-05-03	CONVENIENCE STATION REFUSE FEE	134,674	100,000	49,647	100,000	100,000
01-0399-05-03	BAD DEBT EXPENSE	2,992	0	0	0	0
	<i>Charges for service-----Subtotal</i>	1,859,517	1,670,305	731,010	1,725,655	1,775,000
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 3	SANITATION/COLLECTION	1,863,417	1,673,605	732,914	1,728,955	1,779,000

General Fund
Public Works-Fleet Services

Fund: 1 GENERAL FUND

PUBLIC WORKS

FLEET SERVICES

		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0107-05-04	SALARIES-SKILLED CRAFT	69,682	63,119	36,371	72,742	72,742
01-0108-05-04	SALARIES-SERVICE MAINTENANCE	24,384	23,602	12,696	25,391	25,393
01-0109-05-04	SALARIES OVERTIME	0	2,000	0	2,000	2,000
01-0111-05-04	SALARIES-LONGEVITY	1,152	1,152	0	1,248	1,344
01-0122-05-04	TMRS	15,429	14,551	8,126	16,789	16,896
01-0133-05-04	FICA	7,213	6,875	3,723	7,756	7,763
01-0134-05-04	WORKER'S COMPENSATION	1,426	1,461	840	2,043	2,022
	<i>Personal Services-----Subtotal</i>	119,286	112,760	61,756	127,969	128,160
01-0201-05-04	OFFICE SUPPLIES	158	600	411	600	600
01-0203-05-04	MEDICAL CHEMICAL	333	300	109	300	300
01-0205-05-04	FUEL, OIL, & LUBE	3,059	5,400	1,483	5,400	5,400
01-0206-05-04	CLOTHING	95	450	344	450	450
01-0213-05-04	MOTOR VEHICLE-POOL VEHICLES	1,993	500	485	500	500
01-0215-05-04	BUILDING SUPPLIES	69	0	0	0	0
01-0217-05-04	OTHER SUPPLIES	740	2,000	443	2,000	2,000
01-0218-05-04	SMALL TOOLS & MINOR EQUIPMENT	2,502	5,000	1,326	5,000	5,000
	<i>Supplies-----Subtotal</i>	8,949	14,250	4,601	14,250	14,250
01-0304-05-04	TELEPHONE - CELLULAR	414	600	407	600	600
01-0323-05-04	SERVICE AGREEMENTS-TECHNICAL	3,820	2,220	0	3,500	4,800
01-0324-05-04	PRINTING & REPRODUCTION	0	600	0	600	600
01-0340-05-04	REPAIR & MAINTENANCE BUILDINGS	156	0	0	0	0
01-0342-05-04	REPAIR & MAINTENANCE EQUIPMENT	3,402	8,095	8,854	8,095	8,095
01-0344-05-04	RENTALS	1,301	2,000	433	2,000	2,000
01-0345-05-04	CONFERENCE & TRAINING	321	500	0	500	500
01-0346-05-04	DUES & SUBSCRIPTION	1,400	1,800	0	1,800	1,800
01-0347-05-04	MISCELLANEOUS	0	250	782	250	250
01-0360-05-04	JANITORIAL CONTRACT	115	1,410	0	1,410	1,410
	<i>Charges for service----Subtotal</i>	10,929	17,475	10,476	18,755	20,055
01-0458-05-04	REPLACEMENT FUND	7,008	7,008	755	3,021	4,264
	<i>Capital outlay-----Subtotal</i>	7,008	7,008	755	3,021	4,264
Program Number: 4	FLEET SERVICES	146,172	151,493	77,588	163,995	166,729
Department Number: 5	PUBLIC WORKS	3,227,589	3,063,346	1,251,261	3,221,015	3,568,680

General Fund
Purchasing

Fund: 1 GENERAL FUND		PURCHASING		PURCHASING		
		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0101-06-01	SALARIES OFFICIALS & ADMIN	35,028	35,028	18,215	36,429	36,429
01-0106-06-01	SALARIES-OFFICE & CLERICAL	22,169	22,310	11,139	23,202	23,202
01-0111-06-01	SALARIES-LONGEVITY	432	528	0	312	336
01-0122-06-01	TMRS	9,676	9,709	5,035	10,275	10,334
01-0133-06-01	FICA	4,394	4,587	2,245	4,746	4,749
01-0134-06-01	WORKER'S COMPENSATION	96	98	54	131	135
	<i>Personal Services-----Subtotal</i>	71,795	72,260	36,688	75,095	75,185
01-0201-06-01	OFFICE SUPPLIES	454	400	76	400	400
	<i>Supplies-----Subtotal</i>	454	400	76	400	400
01-0305-06-01	PROFESSIONAL SERVICES	0	3,600	0	0	0
01-0311-06-01	TRANSPORTATION	2,100	2,100	1,050	2,100	2,100
01-0323-06-01	SERVICE AGREEMENTS-TECHNOLOGY	5,035	2,700	1,325	2,700	2,700
01-0324-06-01	PRINT AND REPRODUCTION	0	0	0	500	500
01-0345-06-01	CONFERENCE & TRAINING	2,114	1,500	390	1,700	2,000
01-0346-06-01	DUES & SUBSCRIPTIONS	601	875	415	875	875
01-0347-06-01	MISCELLANEOUS	16	0	0	0	0
	<i>Charges for service-----Subtotal</i>	9,866	10,775	3,180	7,875	8,175
01-0458-06-01	REPLACEMENT FUND	1,610	1,610	0	0	0
	<i>Capital outlay-----Subtotal</i>	1,610	1,610	0	0	0
Program Number: 1 PURCHASING		83,725	85,045	39,944	83,370	83,760
Department Number: 1 PURCHASING		83,725	85,045	39,944	83,370	83,760

General Fund
Planning & Community Development

Fund: 1 GENERAL FUND		PLANNING		PLANNING & COMMUNITY DEVELOPMENT		
		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0101-07-00	SALARIES-OFFICIAL & ADMIN	69,365	80,093	36,750	73,501	73,501
01-0102-07-00	SALARIES-PROFESSIONAL	26,893	37,943	15,408	29,718	30,816
01-0106-07-00	SALARIES-OFFICE & CLERICAL	19,758	17,484	14,562	24,079	29,083
01-0108-07-00	SALARIES-SERVICE MAINTENANCE	20,685	20,798	10,815	21,630	21,630
01-0110-07-00	SALARIES-PART/TIME & HOURLY	12,088	15,000	3,578	15,000	15,000
01-0111-07-00	SALARIES-LONGEVITY	978	1,054	0	643	840
01-0122-07-00	TMRS	22,708	25,818	13,130	25,464	26,652
01-0133-07-00	FICA	11,509	13,347	6,338	12,911	13,393
01-0134-07-00	WORKER'S COMPENSATION	960	945	475	1,155	1,169
	<i>Personal Services-----Subtotal</i>	184,944	212,482	101,056	204,101	212,084
01-0201-07-00	OFFICE SUPPLIES	577	800	384	1,800	1,800
01-0205-07-00	FUEL, OIL & LUBE	349	1,500	192	1,500	1,500
01-0213-07-00	MOTOR VEHICLE	4,880	0	407	0	0
	<i>Supplies-----Subtotal</i>	5,806	2,300	983	3,300	3,300
01-0304-07-00	TELEPHONE - CELLULAR	2,022	915	649	1,260	1,260
01-0311-07-00	TRANSPORTATION	2,765	2,100	1,750	4,200	4,200
01-0312-07-00	GENERAL ADVERTISING	2,017	4,000	2,641	5,500	5,500
01-0324-07-00	PRINTING & REPRODUCTION	938	500	2,514	700	700
01-0342-07-00	REPAIR & MAINTENANCE EQUIPMENT	475	500	0	628	628
01-0345-07-00	CONFERENCE & TRAINING	1,343	2,000	1,140	4,500	4,500
01-0346-07-00	DUES & SUBSCRIPTIONS	252	500	50	1,100	1,100
01-0347-07-00	MISCELLANEOUS	2,792	200	1,075	329	329
	<i>Charges for service----Subtotal</i>	12,604	10,715	9,819	18,217	18,217
01-0420-07-00	DATA PROCESSING IMPROVEMENTS	0	0	0	1,000	1,000
01-0458-07-00	REPLACEMENT FUND	3,378	3,378	845	3,378	3,067
	<i>Capital outlay-----Subtotal</i>	3,378	3,378	845	4,378	4,067
Program Number: PLANNING & COMMUNITY DEVELOPMENT		206,732	228,875	112,703	229,996	237,668

General Fund

Planning & Community Development-Health Inspection Services

Fund: 1 GENERAL FUND		PLANNING		HEALTH INSPECTION SERVICES		
		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0101-07-01	SALARIES-OFFICIALS & ADMIN	52,131	52,130	27,108	54,216	54,215
01-0111-07-01	SALARIES-LONGEVITY	288	288	0	384	480
01-0122-07-01	TMRS	8,494	8,487	4,489	9,042	9,107
01-0133-07-01	FICA-SALARY RESERVE	4,010	4,010	2,073	4,177	4,184
01-0134-07-01	WORKER'S COMPENSATION	235	240	127	310	307
	<i>Personal Services-----Subtotal</i>	65,158	65,155	33,797	68,129	68,293
01-0201-07-01	OFFICE SUPPLIES	283	400	88	400	400
01-0205-07-01	FUEL, OIL & LUBE	894	4,729	931	4,729	4,729
01-0213-07-01	MOTOR VEHICLE	974	1,200	132	1,200	1,200
	<i>Supplies-----Subtotal</i>	2,151	6,329	1,151	6,329	6,329
01-0304-07-01	TELEPHONE - CELLULAR	0	0	352	840	840
01-0312-07-01	GENERAL ADVERTISING	0	300	50	300	300
01-0324-07-01	PRINTING & REPRODUCTION	928	500	66	500	500
01-0345-07-01	CONFERENCE & TRAINING	1,727	1,600	602	1,600	1,600
01-0346-07-01	DUES & SUBSCRIPTION	0	400	158	400	400
01-0347-07-01	MISCELLANEOUS	67	100	1,484	100	100
01-0367-07-01	MILEAGE REIMBURSEMENT	0	0	0	0	0
01-0372-07-01	FOOD SEMINAR EXPENSE	2,036	2,100	1,876	2,100	2,100
	<i>Charges for service---Subtotal</i>	4,758	5,000	4,588	5,840	5,840
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 1 HEALTH INSPECTION SERVICES		72,067	76,484	39,536	80,298	80,462

General Fund
Planning & Community Development-Inspection

Fund: 1 GENERAL FUND		PLANNING		INSPECTION		
		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0101-07-02	SALARIES-OFFICIALS & ADMIN	49,237	60,677	47,968	95,635	97,544
01-0103-07-02	SALARIES-TECHNICIAN	58,174	68,882	35,077	68,660	70,154
01-0106-07-02	SALARIES-OFFICE & CLERICAL	19,209	19,737	12,485	20,526	29,083
01-0111-07-02	SALARIES-LONGEVITY	1,080	1,920	0	1,536	1,632
01-0122-07-02	TMRS	20,707	22,053	15,820	30,861	33,036
01-0133-07-02	FICA-SALARY RESERVE	9,726	10,421	7,298	14,256	15,178
01-0134-07-02	WORKER'S COMPENSATION	551	564	404	983	1,012
	<i>Personal Services-----Subtotal</i>	158,684	184,254	119,052	232,457	247,639
01-0201-07-02	OFFICE SUPPLIES	892	600	1,095	600	600
01-0205-07-02	FUEL, OIL & LUBE	3,580	3,900	2,166	4,800	4,800
01-0206-07-02	CLOTHING	326	250	0	250	250
01-0213-07-02	MOTOR VEHICLE	1,738	1,600	61	1,600	1,600
01-0218-07-02	SMALL TOOLS & MINOR EQUIPMENT	0	75	0	75	75
01-0222-07-02	COMPUTER SUPPLIES	0	0	0	0	0
	<i>Supplies-----Subtotal</i>	6,536	6,425	3,322	7,325	7,325
01-0304-07-02	TELEPHONE - CELLULAR	1,135	1,190	667	1,680	1,680
01-0305-07-02	OTHER PROFESSIONAL SERVICES	2,805	100	3,275	100	100
01-0309-07-02	RADIO REPAIRS	0	80	0	80	80
01-0324-07-02	PRINTING & REPRODUCTION	1,007	100	522	100	100
01-0342-07-02	REPAIR & MAINTENANCE EQUIPMENT	360	0	360	0	0
01-0345-07-02	CONFERENCE & TRAINING	2,691	2,000	699	2,500	2,500
01-0346-07-02	DUES & SUBSCRIPTION	240	200	180	200	200
01-0347-07-02	MISCELLANEOUS	11,251	140	269	140	140
	<i>Charges for service-----Subtotal</i>	19,489	3,810	5,972	4,800	4,800
01-0420-07-02	IMPROVEMENTS-DATA PROCESSING	0	0	0	2,200	2,200
01-0458-07-02	EQUIPMENT REPLACEMENT	2,049	2,049	946	3,786	1,508
	<i>Capital outlay-----Subtotal</i>	2,049	2,049	946	5,986	3,708
Program Number: 2 INSPECTION		186,758	196,538	129,292	250,568	263,472
Department Number: 07 PLANNING		465,557	501,897	281,531	560,862	581,602

General Fund
Event Facilities-Administration

Fund: 1 GENERAL FUND		EVENT FACILITIES		ADMINISTRATION		
		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0101-08-01	SALARIES-OFFICIALS & ADMIN	35,028	35,028	18,215	36,429	36,429
01-0111-08-01	SALARIES-LONGEVITY	192	192	0	216	240
01-0122-08-01	TMRS	6,047	6,042	3,190	6,416	6,455
01-0133-08-01	FICA-SALARY RESERVE	2,696	2,855	1,393	2,964	2,966
01-0134-08-01	WORKER'S COMPENSATION	60	61	34	82	84
	<i>Personal Services-----Subtotal</i>	44,023	44,178	22,832	46,107	46,174
01-0201-08-01	OFFICE SUPPLIES	165	150	559	150	400
	<i>Supplies-----Subtotal</i>	165	150	559	150	400
01-0304-08-01	TELEPHONE - CELLULAR	648	865	610	865	865
01-0308-08-01	TELEPHONE - LAND	328	0	162	0	0
01-0311-08-01	TRANSPORTATION	2,100	2,100	1,050	2,100	2,100
01-0342-08-01	REPAIR & MAINTENANCE EQUIPMENT	8	0	0	0	0
01-0347-08-01	MISCELLANEOUS	0	0	32	0	0
	<i>Charges for service-----Subtotal</i>	3,084	2,965	1,854	2,965	2,965
01-0458-08-01	REPLACEMENT FUND	0	0	0	0	0
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 1 ADMINISTRATION		47,272	47,293	25,245	49,222	49,539

General Fund

Event Facilities-Civic Center/Community Centers

Fund: 1 GENERAL FUND EVENT FACILITIES		CIVIC CENTER/COMMUNITY CENTERS				
		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0102-08-02	SALARIES-PROFESSIONAL	33,727	33,727	20,020	40,040	40,040
01-0106-08-02	SALARIES-OFFICE & CLERICAL	18,893	19,737	10,214	20,527	20,528
01-0108-08-02	SALARIES-SERVICE MAINTENANCE	61,326	61,353	31,900	63,808	63,806
01-0109-08-02	SALARIES-OVERTIME	1,255	600	826	600	1,000
01-0110-08-02	SALARIES-PART/TIME & HOURLY	2,803	4,000	1,900	4,000	4,000
01-0111-08-02	SALARIES-LONGEVITY	672	864	0	1,104	1,344
01-0122-08-02	TMRS	18,777	18,826	10,426	20,878	21,098
01-0133-08-02	FICA-SALARY RESERVE	8,716	9,202	4,768	9,951	10,000
01-0134-08-02	WORKER'S COMPENSATION	1,484	1,520	811	1,973	1,970
	<i>Personal Services-----Subtotal</i>	147,653	149,829	80,865	162,881	163,786
01-0201-08-02	OFFICE SUPPLIES	540	500	393	500	500
01-0202-08-02	AGRICULTURAL	503	500	76	500	500
01-0203-08-02	MEDICAL & CHEMICAL	0	300	0	300	300
01-0204-08-02	JANITORIAL	7,578	5,000	2,584	5,500	5,500
01-0205-08-02	FUEL, OIL & LUBE	1,508	500	662	1,000	1,500
01-0206-08-02	CLOTHING	371	300	241	300	300
01-0208-08-02	FOOD SUPPLIES	137	100	57	100	100
01-0212-08-02	ELECTRICAL SUPPLIES	1,895	3,000	708	3,000	3,000
01-0213-08-02	MOTOR VEHICLE	517	300	319	300	300
01-0215-08-02	BUILDING SUPPLIES	0	500	0	500	500
01-0217-08-02	OTHER SUPPLIES	1,402	1,000	543	1,000	1,000
01-0218-08-02	SMALL TOOLS & MINOR EQUIPMENT	1,762	2,500	1,199	4,550	4,550
01-0219-08-02	REPAIR & MAINTENANCE SUPPLIES	190	500	25	500	500
	<i>Supplies-----Subtotal</i>	16,403	15,000	6,807	18,050	18,550
01-0304-08-02	TELEPHONE - CELLULAR	623	405	386	840	840
01-0326-08-02	TEXAS MULTIPLE PERIL INSURANCE	3,108	4,100	407	4,100	4,100
01-0337-08-02	ELECTRIC SERVICE	0	0	0	0	109,600
01-0338-08-02	GAS SERVICE	0	0	0	0	27,000
01-0340-08-02	REPAIR & MAINTENANCE BUILDINGS	0	0	2,055	0	0
01-0342-08-02	REPAIR & MAINTENANCE EQUIPMENT	4,731	2,500	214	3,000	6,900
01-0344-08-02	RENTALS	300	500	0	500	500
01-0345-08-02	CONFERENCE & TRAINING	403	800	0	1,000	1,250
01-0346-08-02	DUES & SUBSCRIPTIONS	200	150	100	150	150
01-0347-08-02	MISCELLANEOUS	0	0	0	0	0
01-0360-08-02	JANITORIAL CONTRACT	9,774	9,700	4,964	9,700	9,700
01-0364-08-02	REPAIR & MAINTENANCE GROUNDS	3,890	4,000	40	4,000	4,000
	<i>Charges for service----Subtotal</i>	23,029	22,155	8,166	23,290	164,040
01-0426-08-02	FURNITURE & FIXTURES	4,392	5,000	390	5,000	5,000
01-0458-08-02	REPLACEMENT FUND	1,550	1,550	0	0	2,891
	<i>Capital outlay-----Subtotal</i>	5,942	6,550	390	5,000	7,891
Program Number: 2 CIVIC CENTER/COMMUNITY CNTRS		193,027	193,534	96,228	209,221	354,267

General Fund
Event Facilities-Multi-Purpose Arena

Fund: 1 GENERAL FUND		EVENT FACILITIES		MULTI-PURPOSE ARENA		
		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0102-08-03	SALARIES-PROFESSIONAL	41,561	41,560	21,611	43,223	43,222
01-0108-08-03	SALARIES-SERVICE MAINTENANCE	42,392	41,572	22,050	44,099	44,100
01-0111-08-03	SALARIES-LONGEVITY	432	432	0	576	720
01-0122-08-03	TMRS	14,062	13,918	7,429	14,953	15,059
01-0133-08-03	FICA-SALARY RESERVE	6,619	6,576	3,420	6,908	6,919
01-0134-08-03	WORKER'S COMPENSATION	1,416	1,450	775	1,887	1,869
	<i>Personal Services-----Subtotal</i>	106,482	105,508	55,285	111,646	111,889
01-0201-08-03	OFFICE SUPPLIES	76	150	102	150	150
01-0202-08-03	AGRICULTURAL	6,992	7,000	2,534	7,000	7,000
01-0203-08-03	MEDICAL & CHEMICAL	1,275	700	495	700	1,000
01-0205-08-03	FUEL, OIL & LUBE	2,204	2,600	1,003	2,600	2,600
01-0212-08-03	ELECTRICAL SUPPLIES	722	1,000	218	1,000	1,000
01-0213-08-03	MOTOR VEHICLE-POOL VEHICLES	829	0	104	0	0
01-0215-08-03	BUILDING SUPPLIES	684	600	403	600	600
01-0217-08-03	OTHER SUPPLIES	240	500	188	500	500
01-0218-08-03	SMALL TOOLS & MINOR EQUIPMENT	1,019	2,050	34	2,050	1,750
01-0219-08-03	REPAIR & MAINTENANCE SUPPLIES	570	500	1,464	500	1,000
	<i>Supplies-----Subtotal</i>	14,611	15,100	6,545	15,100	15,600
01-0304-08-03	TELEPHONE - CELLULAR	379	420	206	840	840
01-0311-08-03	TRANSPORTATION	2,400	2,400	1,200	2,400	2,400
01-0312-08-03	GENERAL ADVERTISING	235	400	160	400	400
01-0326-08-03	TEXAS MULTIPLE PERIL INSURANCE	1,699	2,000	859	2,000	2,000
01-0337-08-03	ELECTRIC SERVICE	0	0	0	0	22,200
01-0338-08-03	GAS SERVICE	0	0	0	0	1,200
01-0342-08-03	REPAIR & MAINTENANCE EQUIPMENT	2,425	2,000	439	2,500	2,500
01-0344-08-03	RENTALS	150	0	0	300	300
01-0345-08-03	CONFERENCE & TRAINING	199	100	0	100	100
01-0346-08-03	DUES & SUBSCRIPTION	175	100	0	100	100
01-0347-08-03	MISCELLANEOUS	0	25	0	25	25
01-0360-08-03	JANITORIAL CONTRACT	8,733	8,670	739	8,670	8,670
	<i>Charges for service----Subtotal</i>	16,395	16,115	3,603	17,335	40,735
01-0458-08-03	REPLACEMENT FUND	6,915	6,915	1,729	6,915	6,915
	<i>Capital outlay-----Subtotal</i>	6,915	6,915	1,729	6,915	6,915
Program Number: 3 MULTI-PURPOSE ARENA		144,403	143,638	67,162	150,996	175,139

General Fund
Event Facilities-Visual Art Center

Fund: 1 GENERAL FUND		EVENT FACILITIES		VISUAL ARTS CENTER		
		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0102-08-04	SALARIES-PROFESSIONAL	41,561	41,560	21,611	43,223	43,222
01-0106-08-04	SALARIES-OFFICE & CLERICAL	19,737	19,737	10,264	20,527	20,527
01-0110-08-04	SALARIES-PART/TIME & HOURLY	2,766	1,500	1,609	2,500	2,500
01-0111-08-04	SALARIES-LONGEVITY	528	480	0	576	672
01-0122-08-04	TMRS	10,018	10,002	5,278	10,652	10,726
01-0133-08-04	FICA-SALARY RESERVE	4,927	4,841	2,561	5,112	5,120
01-0134-08-04	WORKER'S COMPENSATION	101	103	58	141	146
	<i>Personal Services-----Subtotal</i>	79,638	78,223	41,381	82,731	82,913
01-0201-08-04	OFFICE SUPPLIES	493	500	254	500	500
01-0204-08-04	JANITORIAL	108	0	0	0	0
01-0217-08-04	OTHER SUPPLIES	1,012	1,000	857	750	1,000
	<i>Supplies-----Subtotal</i>	1,613	1,500	1,111	1,250	1,500
01-0312-08-04	GENERAL ADVERTISING	956	1,800	663	1,800	1,800
01-0313-08-04	TEMPORARY SERVICES	0	0	0	0	0
01-0324-08-04	PRINTING & REPRODUCTION	751	500	447	500	500
01-0337-08-04	ELECTRIC SERVICE	8,308	6,300	2,605	6,300	6,300
01-0338-08-04	GAS SERVICE	4,098	3,200	3,051	3,200	3,200
01-0340-08-04	REPAIR & MAINTENANCE BUILDINGS	0	0	0	0	0
01-0342-08-04	REPAIR & MAINTENANCE EQUIPMENT	462	300	1,069	750	750
01-0345-08-04	CONFERENCE & TRAINING	587	500	23	1,000	1,000
01-0346-08-04	DUES & SUBSCRIPTION	84	100	35	100	100
01-0347-08-04	MISCELLANEOUS	144	0	21	0	0
01-0360-08-04	JANITORIAL CONTRACT	10,346	10,570	8,827	11,670	13,390
	<i>Charges for service----Subtotal</i>	25,736	23,270	16,741	25,320	27,040
01-0460-08-04	LEASE PURCHASE PAYMENTS	0	2,448	0	2,448	2,448
	<i>Capital outlay-----Subtotal</i>	0	2,448	0	2,448	2,448
Program Number: 4	VISUAL ARTS CENTER	106,987	105,441	59,233	111,749	113,901
Department Number: 8	EVENT FACILITIES	491,689	489,906	247,868	521,188	692,846

**General Fund
Library**

Fund: 1 GENERAL FUND

LIBRARY

LIBRARY

		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0101-09-00	SALARIES-OFFICIAL & ADMIN	32,523	41,610	26,289	52,964	52,965
01-0102-09-00	SALARIES-PROFESSIONAL	25,634	70,331	36,573	73,144	73,145
01-0105-09-00	SALARIES-PARAPROFESSIONAL	66,968	66,885	35,196	96,135	73,857
01-0106-09-00	SALARIES-OFFICE & CLERICAL	20,554	19,737	11,601	23,202	43,066
01-0110-09-00	SALARIES-PART/TIME & HOURLY	25,272	4,800	6,370	4,800	4,800
01-0111-09-00	SALARIES-LONGEVITY	888	1,392	0	1,152	1,152
01-0122-09-00	TMRS	23,764	32,373	18,159	40,837	40,657
01-0133-09-00	FICA-SALARY RESERVE	13,698	15,664	8,859	19,232	19,047
01-0134-09-00	WORKER'S COMPENSATION	326	334	218	531	542
	<i>Personal Services-----Subtotal</i>	209,627	253,126	143,265	311,997	309,231
01-0201-09-00	OFFICE SUPPLIES	17,178	10,000	8,534	15,000	15,000
01-0212-09-00	ELECTRICAL SUPPLIES	229	500	42	300	250
	<i>Supplies-----Subtotal</i>	17,407	10,500	8,576	15,300	15,250
01-0304-09-00	TELEPHONE - CELLULAR	253	400	0	0	0
01-0305-09-00	OTHER PROFESSIONAL SERVICES	0	770	0	0	0
01-0308-09-00	TELEPHONE-LAND	0	600	0	325	0
01-0310-09-00	POSTAGE & FREIGHT	25	200	0	150	75
01-0323-09-00	SERVICE AGREEMENTS-TECHNICAL	21,376	15,700	321	19,300	15,000
01-0326-09-00	PROPERTY INSURANCE	1,764	1,875	886	1,875	1,875
01-0337-09-00	ELECTRIC SERVICE	22,274	17,500	9,492	18,500	18,500
01-0338-09-00	GAS SERVICE	3,649	4,500	4,220	5,000	6,000
01-0342-09-00	REPAIR & MAINTENANCE EQUIPMENT	1,568	1,000	1,672	1,000	2,000
01-0345-09-00	CONFERENCE & TRAINING	1,578	700	168	700	1,000
01-0346-09-00	DUES & SUBSCRIPTION	7,371	7,125	4,759	8,000	13,000
01-0347-09-00	MISCELLANEOUS	401	300	0	300	300
01-0355-09-00	REBINDING OF BOOKS	1,779	2,500	327	2,000	2,000
01-0360-09-00	JANITORIAL CONTRACT	15,302	15,190	7,772	15,190	15,600
01-0364-09-00	REPAIR & MAINTENANCE GROUNDS	1,760	3,000	880	2,000	1,800
	<i>Charges for service----Subtotal</i>	79,100	71,360	30,497	74,340	77,150
01-0414-09-00	IMPROVEMENTS BOOKS-PUBLICATION	67,541	48,060	17,624	47,216	50,000
01-0440-09-00	OTHER MACHINERY & EQUIPMENT	4,890	0	0	0	0
01-0458-09-00	REPLACEMENT FUND	1,732	1,732	0	0	0
	<i>Capital outlay-----Subtotal</i>	74,163	49,792	17,624	47,216	50,000
Program Number:	LIBRARY	380,297	384,778	199,962	448,853	451,631
Department Number:	9 LIBRARY	380,297	384,778	199,962	448,853	451,631

**General Fund
Nondepartmental**

Fund: 1 GENERAL FUND

NONDEPARTMENTAL

NONDEPARTMENTAL

		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
	3% SALARY INCREASE					253,000
	LONGEVITY					14,000
01-0112-12-00	EDUCATIONAL & INCENTIVE	6,985	3,000	4,614	3,000	3,000
01-0114-12-00	SALARY INCREASE RESERVE	0	0	0	0	0
01-0122-12-00	TMRS FOR DRAG-UP	14,826	5,885	0	5,885	5,885
01-0123-12-00	LIFE INSURANCE	3,517	4,060	3,171	4,094	4,094
01-0124-12-00	HOSPITALIZATION INSURANCE	918,552	950,000	549,732	955,762	919,000
01-0125-12-00	DENTAL INSURANCE	42,093	37,600	15,776	37,600	42,600
01-0127-12-00	SICK LEAVE-ACCRUED PAYMENTS	89,172	82,000	0	40,100	40,100
01-0128-12-00	VACATION-ACCRUED PAYMENTS	34,742	20,000	0	20,100	20,100
01-0132-12-00	FIREMEN R&R FOR DRAG-UP	0	2,500	0	2,500	2,500
01-0133-12-00	FICA FOR DRAG-UP	2,695	6,197	0	6,197	6,197
01-0134-12-00	WORKMEN'S COMPENSATION	0	2,000	0	2,000	2,000
	<i>Personal Services-----Subtotal</i>	1,112,582	1,113,242	573,293	1,077,238	1,312,476
	<i>Supplies-----Subtotal</i>	0	0	0	0	0
	GASB 45					123,000
01-0301-12-00	AUDIT SERVICES	31,073	31,000	0	26,800	31,800
01-0302-12-00	HEALTH INSURANCE SERVICES	13,500	16,875	8,025	16,875	0
01-0303-12-00	MENTAL HEALTH CONTRIBUTION	0	3,000	0	3,000	3,000
01-0305-12-00	PROFESSIONAL SERVICES	0	0	14,770	0	0
01-0307-12-00	TELEPHONE - INTERNET	9,286	23,500	12,204	23,500	23,500
01-0308-12-00	TELEPHONE - LAND	48,454	66,000	53,731	66,000	50,000
01-0309-12-00	TELEPHONE - WIRING	11,361	18,000	4,519	18,000	13,000
01-0310-12-00	POSTAGE & FREIGHT	15,223	15,000	7,751	15,000	16,000
01-0312-12-00	GENERAL ADVERTISING	9,106	9,100	5,765	12,000	12,000
01-0314-12-00	MEDIAN MAINTENANCE	0	0	1,360	0	5,000
01-0315-12-00	AMERICAN RED CROSS	3,000	3,000	0	3,000	3,000
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	36,982	36,982	18,491	36,982	36,982
01-0319-12-00	ARC OF HARRISON COUNTY	3,000	3,000	0	3,000	3,000
01-0320-12-00	ETCADA	3,000	3,000	0	3,000	3,000
01-0321-12-00	THE CRISIS CENTER	3,000	3,000	0	3,000	3,000
01-0322-12-00	WOMEN'S CENTER OF EAST TEXAS	3,000	3,000	0	3,000	3,000
01-0323-12-00	SERVICE AGREEMENTS-TECHNOLOGY	63,356	63,800	4,473	40,740	40,740
01-0324-12-00	PRINTING & REPRODUCTION	1,479	700	966	700	700
01-0326-12-00	PROPERTY INSURANCE	32,221	39,500	28,713	39,500	35,000
01-0331-12-00	UNEMPLOYMENT INSURANCE	58,267	50,419	849	29,519	29,519
01-0332-12-00	LIABILITY INSURANCE	59,284	60,000	17,861	78,000	75,000
01-0343-12-00	DUES/ETCOG	1,436	870	1,436	870	870
01-0344-12-00	RENTALS	1,818	2,000	909	2,000	2,000
01-0346-12-00	SUB/NEWSPAPERS - BNA	121	200	1,515	200	200

**General Fund
Nondepartmental**

Fund: 1 GENERAL FUND		NONDEPARTMENTAL		NONDEPARTMENTAL		
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
		<u>2006</u>	<u>2006</u>	<u>6/30/2007</u>	<u>2007</u>	<u>2008</u>
01-0347-12-00	MISCELLANEOUS	29,186	12,000	5,492	12,000	12,000
01-0349-12-00	DUES/TML & NLC	2,349	2,600	0	2,600	2,600
01-0350-12-00	LOT CLEARING EXPENSE	0	0	5,500	0	0
	<i>Charges for service—Subtotal</i>	493,442	520,486	221,300	493,226	581,851
01-0458-12-00	REPLACEMENT FUND	50,527	50,527	12,632	50,527	33,637
	<i>Capital outlay-----Subtotal</i>	50,527	50,527	12,632	50,527	33,637
Program Number:	NONDEPARTMENTAL	1,656,551	1,684,255	807,225	1,620,991	1,927,964
Department Number: 12	NONDEPARTMENTAL	1,656,551	1,684,255	807,225	1,620,991	1,927,964

**General Fund
Appraisal District**

Fund: 1 GENERAL FUND	APPRAISAL DISTRICT	APPRAISAL DISTRICT				
		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
	<i>Personal Services-----Subtotal</i>	0	0	0	0	0
	<i>Supplies-----Subtotal</i>	0	0	0	0	0
01-0306-13-00	APPRAISAL DISTRICT CHARGES	65,605	65,605	56,785	75,000	75,000
	<i>Charges for service----Subtotal</i>	65,605	65,605	56,785	75,000	75,000
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number:	APPRAISAL DISTRICT	65,605	65,605	56,785	75,000	75,000
Department Number: 13	APPRAISAL DISTRICT	65,605	65,605	56,785	75,000	75,000

General Fund
Parks & Recreation-Administration

Fund: 1 GENERAL FUND

PARKS AND RECREATION

ADMINISTRATION

		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0101-14-01	SALARIES-OFFICIALS & ADMIN	71,429	71,430	37,143	74,287	74,287
01-0106-14-01	SALARIES-OFFICE & CLERICAL	5,788	5,788	3,098	6,020	6,228
01-0109-14-01	SALARIES-OVERTIME	0	1,000	0	1,000	1,000
01-0111-14-01	SALARIES-LONGEVITY	432	444	0	504	564
01-0122-14-01	TMRS	13,554	13,707	7,161	14,541	14,665
01-0133-14-01	FICA	6,057	6,477	3,299	6,717	6,738
01-0134-14-01	WORKER'S COMPENSATION	149	153	83	203	209
	<i>Personal Services-----Subtotal</i>	97,409	98,999	50,784	103,272	103,691
01-0201-14-01	OFFICE SUPPLIES	325	800	94	800	800
01-0218-14-01	SMALL TOOLS & MINOR EQUIPMENT	49	100	40	100	100
	<i>Supplies-----Subtotal</i>	374	900	134	900	900
01-0304-14-01	TELEPHONE - CELLULAR	806	790	435	790	790
01-0308-14-01	TELEPHONE-LAND	117	125	58	125	125
01-0311-14-01	TRANSPORTATION	6,000	6,000	3,000	6,000	6,000
01-0324-14-01	PRINTING & REPRODUCTION	900	900	900	900	900
01-0342-14-01	REPAIR & MAINTENANCE EQUIPMENT	0	500	0	500	500
01-0344-14-01	RENTALS	0	1,000	0	1,000	1,000
01-0345-14-01	CONFERENCE & TRAINING	0	300	0	300	300
01-0346-14-01	DUES & SUBSCRIPTION	221	300	142	300	1,800
01-0347-14-01	MISCELLANEOUS	107	100	0	100	100
	<i>Charges for service----Subtotal</i>	8,151	10,015	4,535	10,015	11,515
01-0460-14-01	LEASE PURCHASE PAYMENTS	0	453	0	453	453
	<i>Capital outlay-----Subtotal</i>	0	453	0	453	453
Program Number: 1	ADMINISTRATION	105,934	110,367	55,453	114,640	116,559

General Fund
Parks & Recreation-Parks

Fund: 1 GENERAL FUND

PARKS AND RECREATION

PARKS

		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0103-14-04	SALARIES-TECHNICIAN	28,556	28,557	15,405	29,698	31,013
01-0106-14-04	SALARIES-OFFICE & CLERICAL	5,788	5,788	3,098	6,020	6,228
01-0107-14-04	SALARIES-SKILLED CRAFT	25,235	25,234	13,122	26,244	26,243
01-0108-14-04	SALARIES-SERVICE MAINTENANCE	84,710	84,805	44,100	88,198	88,200
01-0109-14-04	SALARIES OVERTIME	27,889	27,900	11,624	4,000	4,000
01-0110-14-04	SALARIES-PART/TIME & HOURLY	10,468	14,000	7,504	14,000	14,000
01-0111-14-04	SALARIES-LONGEVITY	1,440	1,308	0	1,560	1,812
01-0122-14-04	TMRS	28,131	25,735	14,453	25,787	26,223
01-0133-14-04	FICA	13,606	12,522	6,866	12,984	13,119
01-0134-14-04	WORKER'S COMPENSATION	2,607	2,671	1,411	3,433	3,427
	<i>Personal Services-----Subtotal</i>	228,430	228,520	117,583	211,924	214,265
01-0201-14-04	OFFICE SUPPLIES	162	500	128	500	500
01-0202-14-04	AGRICULTURE	2,502	3,700	2,735	3,700	3,700
01-0203-14-04	MEDICAL & CHEMICAL	1,948	2,500	1,008	2,500	2,500
01-0205-14-04	FUEL, OIL & LUBE	18,483	18,400	9,124	15,400	18,400
01-0206-14-04	CLOTHING	1,142	1,400	650	1,400	1,400
01-0212-14-04	ELECTRICAL SUPPLIES	543	1,000	2,824	1,000	10,000
01-0213-14-04	MOTOR VEHICLE	12,814	11,000	8,865	16,000	16,000
01-0214-14-04	PLUMBING SUPPLIES	32	600	121	600	600
01-0215-14-04	BUILDING SUPPLIES	231	500	605	500	1,500
01-0217-14-04	OTHER SUPPLIES	3,624	4,000	2,613	4,000	5,000
01-0218-14-04	SMALL TOOLS & MINOR EQUIPMENT	3,972	3,500	4,201	7,100	7,100
01-0219-14-04	REPAIR & MAINTENANCE SUPPLIES	4,473	4,800	1,916	4,800	4,800
	<i>Supplies-----Subtotal</i>	49,926	51,900	34,790	57,500	71,500
01-0304-14-04	TELEPHONE - CELLULAR	1,276	800	982	800	1,300
01-0323-14-04	SERVICE AGREEMENT-TECHNICAL	0	0	0	0	3,500
01-0337-14-04	ELECTRICAL SERVICE	19,707	19,700	8,874	16,000	20,000
01-0340-14-04	REPAIR & MAINTENANCE BUILDINGS	1,694	1,694	902	4,000	4,000
01-0342-14-04	REPAIR & MAINTENANCE EQUIPMENT	12,395	12,000	7,843	16,000	16,000
01-0343-14-04	REPAIR & MAINTENANCE PARKS	19,196	20,000	17,258	30,000	35,000
01-0344-14-04	RENTALS	4,495	4,520	1,847	2,220	2,220
01-0345-14-04	CONFERENCE & TRAINING	0	200	0	200	1,500
01-0347-14-04	MISCELLANEOUS	187	250	0	250	250
01-0364-14-04	REPAIR & MAINTENANCE GROUNDS	0	0	0	0	9,700
	<i>Charges for service-----Subtotal</i>	58,950	59,164	37,706	69,470	93,470

General Fund
Parks & Recreation-Parks

Fund: 1 GENERAL FUND

PARKS AND RECREATION

PARKS

	Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0421-14-04 IMPROVEMENTS-PARKS/POOL	105,592	105,626	0	0	0
01-0424-14-04 EQUIPMENT (DONATIONS)	0	0	5,100	0	0
01-0440-14-04 OTHER MACHINERY & EQUIPMENT	0	0	0	0	0
01-0458-14-04 REPLACEMENT FUND	19,123	19,123	5,746	22,985	22,854
01-0496-14-04 EQUIPMENT REPLACEMENT SUSPENSE	0	0	28,436	0	0
<i>Capital outlay-----Subtotal</i>	124,715	124,749	39,282	22,985	22,854
 Program Number: 4 PARKS	 462,021	 464,333	 229,361	 361,879	 402,089

General Fund
Parks & Recreation-Recreation

Fund: 1 GENERAL FUND

PARKS AND RECREATION

RECREATION

		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0109-14-05	SALARIES OVERTIME	930	0	356	0	0
01-0110-14-05	SALARIES-PART/TIME & HOURLY	29,003	31,000	12,813	31,000	31,000
01-0133-14-05	FICA	2,290	1,454	1,008	2,372	2,372
01-0134-14-05	WORKER'S COMPENSATION	313	320	266	648	640
	<i>Personal Services-----Subtotal</i>	32,536	32,774	14,443	34,020	34,012
01-0201-14-05	OFFICE SUPPLIES	18	200	39	200	200
01-0203-14-05	MEDICAL & CHEMICAL	7,313	5,500	7,360	5,500	7,800
01-0217-14-05	OTHER SUPPLIES	2,846	4,500	55	4,500	4,500
01-0218-14-05	SMALL TOOLS & MINOR EQUIPMENT	2,307	5,000	256	5,000	5,000
01-0219-14-05	REPAIR & MAINTENANCE SUPPLIES	1,802	3,000	970	3,000	3,000
	<i>Supplies-----Subtotal</i>	14,286	18,200	8,680	18,200	20,500
01-0312-14-05	GENERAL ADVERTISING	0	200	0	200	200
01-0324-14-05	PRINT & REPRODUCTION	0	300	40	300	300
01-0337-14-05	ELECTRICAL SERVICE	13,626	13,000	6,426	13,000	16,000
01-0338-14-05	GAS SERVICE	153	200	21	200	200
01-0342-14-05	REPAIR & MAINTENANCE EQUIPMENT	8,857	7,000	7,684	16,000	16,000
01-0344-14-05	RENTAL	600	200	100	200	200
01-0345-14-05	CONFERENCE & TRAINING	0	200	0	200	200
01-0346-14-05	DUES & SUBSCRIPTION	100	150	480	150	150
01-0347-14-05	MISCELLANEOUS	698	225	32	225	225
01-0371-14-05	RED CROSS SWIM LESSON FEES	74	1,000	0	1,000	1,000
	<i>Charges for service----Subtotal</i>	24,108	22,475	14,783	31,475	34,475
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 5	RECREATION	70,930	73,449	37,906	83,695	88,987

General Fund
Parks & Recreation-Golf Course

Fund: 1 GENERAL FUND

PARKS AND RECREATION

GOLF COURSE

		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0101-14-06	SALARIES OFFICIALS & ADMIN	41,560	41,560	21,611	43,223	43,222
01-0106-14-06	SALARIES-OFFICE & CLERICAL	18,069	11,576	8,885	12,039	32,983
01-0107-14-06	SALARIES-SKILLED CRAFT	26,890	26,890	13,983	27,966	27,966
01-0109-14-06	SALARIES-OVERTIME	8,845	8,200	7,304	9,000	9,000
01-0110-14-06	SALARIES-PART/TIME & HOURLY	21,343	21,100	15,518	21,100	25,000
01-0111-14-06	SALARIES-LONGEVITY	624	744	0	864	1,464
01-0122-14-06	TMRS	14,850	13,465	9,767	15,813	19,486
01-0133-14-06	FICA	8,810	7,977	5,072	8,919	10,867
01-0134-14-06	WORKER'S COMPENSATION	1,725	1,767	1,006	2,447	2,469
	<i>Personal Services-----Subtotal</i>	142,716	133,279	83,146	141,371	172,457
01-0201-14-06	OFFICE SUPPLIES	182	500	194	500	500
01-0202-14-06	AGRICULTURAL	6,882	5,500	3,350	5,500	7,000
01-0203-14-06	MEDICAL & CHEMICAL	2,562	2,700	1,039	2,700	2,700
01-0205-14-06	FUEL, OIL & LUBE	4,803	4,000	2,315	6,000	6,000
01-0206-14-06	CLOTHING	55	300	0	300	300
01-0208-14-06	FOOD SUPPLIES	7,841	7,806	3,193	4,300	5,800
01-0209-14-06	PRO SHOP	1,693	1,500	1,538	1,500	1,500
01-0210-14-06	DRIVING RANGE	785	1,200	0	1,200	1,200
01-0212-14-06	ELECTRICAL SUPPLIES	99	200	39	200	200
01-0213-14-06	MOTOR VEHICLE SUPPLIES	5,889	5,900	2,492	3,500	5,500
01-0217-14-06	OTHER SUPPLIES	261	2,000	220	2,000	2,000
01-0218-14-06	SMALL TOOLS & MINOR EQUIPMENT	261	500	531	500	500
01-0219-14-06	REPAIR & MAINTENANCE SUPPLIES	1,985	3,000	409	3,000	3,000
	<i>Supplies-----Subtotal</i>	33,298	35,106	15,320	31,200	36,200
01-0304-14-06	TELEPHONE - CELLULAR	394	400	234	400	400
01-0311-14-06	TRANSPORTATION	2,400	2,400	1,200	2,400	2,400
01-0337-14-06	ELECTRICAL SERVICE	12,437	13,000	5,184	13,000	13,000
01-0340-14-06	REPAIR & MAINTENANCE BUIDINGS	169	0	368	0	1,000
01-0342-14-06	REPAIR & MAINTENANCE EQUIPMENT	5,656	5,660	3,358	2,860	4,660
01-0344-14-06	RENTALS	3,804	1,300	2,100	1,300	5,000
01-0345-14-06	CONFERENCE & TRAINING	40	250	153	250	250
01-0346-14-06	DUES & SUBSCRIPTIONS	615	100	269	100	100
01-0347-14-06	MISCELLANEOUS	48	250	144	250	250
01-0364-14-06	REPAIR & MAINTENANCE GROUNDS	0	0	0	0	0
	<i>Charges for service----Subtotal</i>	25,563	23,360	13,010	20,560	27,060

General Fund
Parks & Recreation-Golf Course

Fund: 1 GENERAL FUND		PARKS AND RECREATION		GOLF COURSE		
		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
01-0458-14-06	REPLACEMENT FUND	7,831	7,831	961	3,845	2,789
01-0460-14-06	LEASE PURCHASE PAYMENTS	9,999	10,000	5,000	10,000	10,000
01-0496-14-06	EQUIPMENT REPLACEMENT SUSPENSE	0	0	19,942	0	0
	<i>Capital outlay-----Subtotal</i>	17,830	17,831	25,903	13,845	12,789
Program Number: 6 GOLF COURSE		219,407	209,576	137,379	206,976	248,506
Department Number: 14 PARKS AND RECREATION		858,292	857,725	460,099	767,190	856,141

General Fund Interfund Transfers

Fund: 01 GENERAL FUND		INTERFUND TRANSFERS		INTERFUND TRANSFERS		
		Actual 2006	Budget 2006	Actual 6/30/2006	Budget 2007	Budget 2008
01-0515-22-00	DEBT SERVICE PYMT	0	0	750,000	0	0
	<i>Miscellaneous-----Subtotal</i>	0	0	750,000	0	0
Program Number:	INTERFUND TRANSFERS	0	0	750,000	0	0
Department Number: 22	INTERFUND TRANSFERS	0	0	750,000	0	0
Fund Number: 1	GENERAL FUND	15,740,293	16,023,600	9,015,636	16,574,005	17,628,676

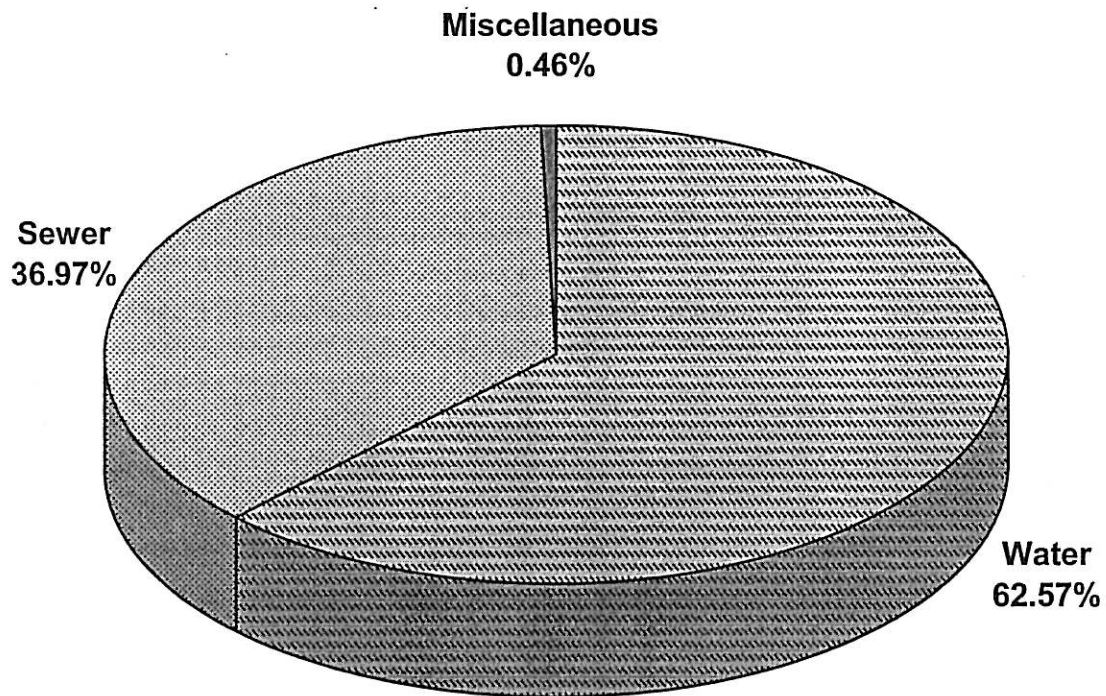
WATER & SEWER ENTERPRISE FUND

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

**2008 BUDGET
ESTIMATED REVENUES
WATER AND SEWER ENTERPRISE
FUND**

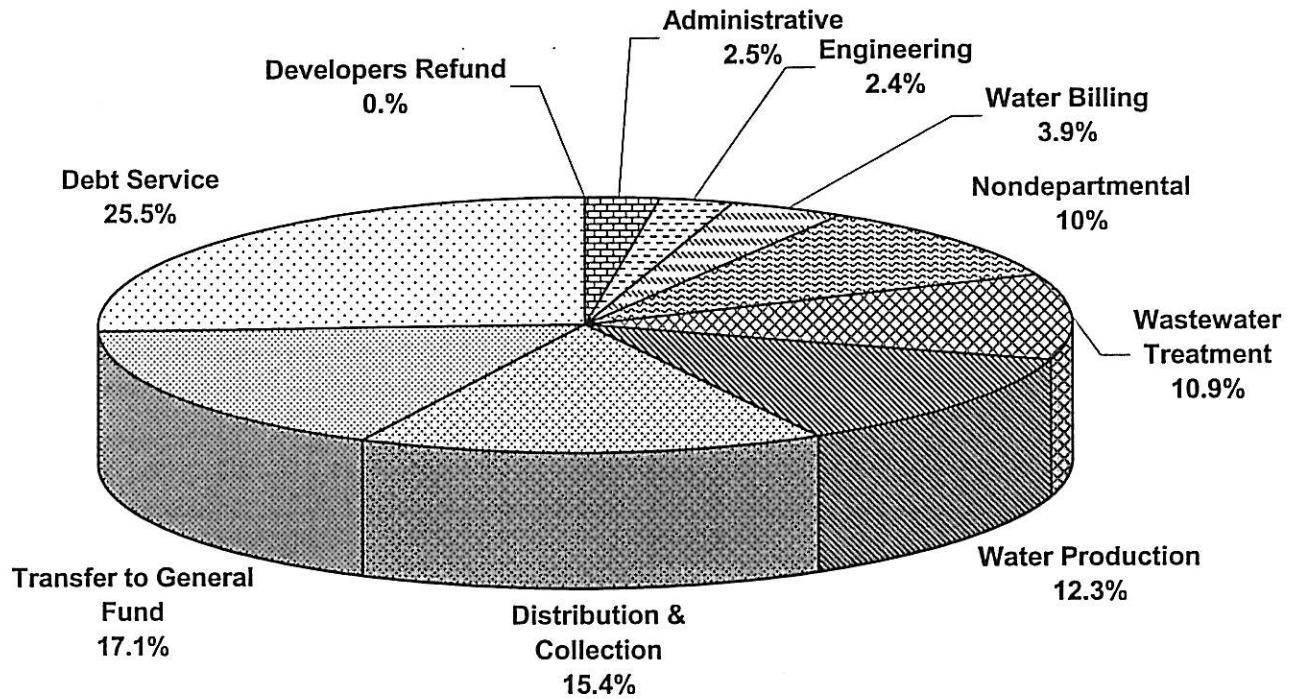


Water & Sewer Enterprise Fund
Estimated Revenues

WATER AND SEWER ENTERPRISE FUND
ESTIMATED REVENUES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>2006</u>	<u>BUDGET</u> <u>2006</u>	<u>ACTUAL</u> <u>6/30/07</u>	<u>BUDGET</u> <u>2007</u>	<u>BUDGET</u> <u>2008</u>
<u>PERMITS & FEES</u>						
4135	Discharge Permit	\$1,300	\$1,000	\$900	\$1,000	\$1,000
4435	Pollution Control Fees	10,010	5,000	4,023	5,000	5,000
	Subtotal	\$11,310	\$6,000	\$4,923	\$6,000	\$6,000
<u>WATER & SEWER CHARGES</u>						
	PROPOSED RATE INCREASE (6.9%)					619,574
4300	Water Service	\$5,610,398	\$5,400,000	\$2,568,653	\$5,665,000	\$5,665,000
4305	Sewer Service	3,203,750	3,210,000	1,642,906	3,337,200	3,337,200
4308	Recovered Fees	8,949	1,500	5,710	1,500	1,500
4002	Penalty & Interest - W/S	75	0	100	0	0
4310	Water Connections	59,630	25,000	15,695	25,000	25,000
4315	Sewer Connections	22,605	15,000	22,330	25,000	25,000
4320	Billing Service Fees	18,564	19,000	8,322	19,000	19,000
4325	Grease Trap Fees	27,007	20,000	14,140	20,000	20,000
	Subtotal	\$8,950,978	\$8,690,500	\$4,277,856	\$9,092,700	\$9,712,274
<u>MISCELLANEOUS REVENUES</u>						
5100	Interest on Investments	\$159,162	\$2,000	\$96,629	\$60,000	\$100,000
5115	Sale of Assets	101,200	98,580	0	0	114,000
5125	Miscellaneous Revenues	1,600	0	0	0	0
	Subtotal	\$261,962	\$100,580	\$96,629	\$60,000	\$214,000
	GRAND TOTAL	\$9,224,250	\$8,797,080	\$4,379,408	\$9,158,700	\$9,932,274

**2008 BUDGET
EXPENSES
WATER AND SEWER ENTERPRISE
FUND**



Water and Sewer Enterprise Fund
Estimated Expenses

WATER AND SEWER ENTERPRISE FUND
ESTIMATED EXPENSES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL 2006</u>	<u>AMENDED BUDGET 2006</u>	<u>ACTUAL 6/30/2007</u>	<u>AMENDED BUDGET 2007</u>	<u>PROPOSED BUDGET 2008</u>
<u>WATER UTILITIES</u>						
40-20-01	Administrative	\$226,923	\$223,366	\$119,697	\$239,388	\$243,115
40-20-02	Water Production	1,040,006	1,023,478	557,372	975,319	1,218,700
40-20-03	Distribution & Collection	1,150,499	1,144,996	479,924	1,121,293	1,531,264
40-20-04	Wastewater Treatment	1,127,729	1,108,015	540,263	1,052,370	1,082,897
40-20-06	Water Billing & Collection	367,507	380,301	205,834	388,128	390,292
40-20-07	Engineering	224,524	234,871	107,281	245,389	240,673
Subtotal		\$4,137,188	\$4,115,027	\$2,010,371	\$4,021,887	\$4,706,941
40-21	Non-Departmental	\$740,450	\$901,455	\$389,418	\$882,048	\$986,677
Subtotal		\$740,450	\$901,455	\$389,418	\$882,048	\$986,677
<u>INTERFUND TRANSFERS</u>						
40-22	Developers Refund	\$0	\$3,000	\$0	\$3,000	\$3,000
40-22	Debt Service	2,550,751	2,550,080	1,986,166	2,552,088	2,531,631
40-22	Transfer to General Fund	1,531,788	1,531,788	849,750	1,699,500	1,699,500
Subtotal		\$4,082,539	\$4,084,868	\$2,835,916	\$4,254,588	\$4,234,131
GRAND TOTAL		\$8,960,177	\$9,101,350	\$5,235,705	\$9,158,523	\$9,927,749

Water & Sewer Enterprise Fund
Revenue & Expense Summary

WATER AND SEWER ENTERPRISE FUND
REVENUE AND EXPENSE SUMMARY

2008
BUDGET

Estimated Revenues	<u>\$9,932,274</u>
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FUNDS AVAILABLE FOR APPROPRIATION	<u>\$9,932,274</u>
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ESTIMATED EXPENDITURES:

Administrative	\$243,115
Water Production	1,218,700
Distribution & Collection	1,531,264
Wastewater Treatment	1,082,897
Water Billing	390,292
Engineering	<u>240,673</u>

Subtotal	<u>\$4,706,941</u>
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Nondepartmental	<u>\$986,677</u>
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Subtotal	<u>\$986,677</u>
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Developers Refund	\$3,000
Debt Service	2,531,631
Transfer to General Fund	<u>1,699,500</u>

Subtotal	<u>\$4,234,131</u>
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EXPENDITURES TOTAL	<u>\$9,927,749</u>
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EXCESS REVENUES OVER EXPENSES	<u><u>\$4,525</u></u>
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Water Sewer Enterprise Fund
Reserve Calculation

WATER & SEWER ENTERPRISE FUND
RESERVE CALCULATION

NET UNCOMMITTED RESERVES:

Reserves (Per 12/31/2006 Audit)	\$2,236,537
2007 Amendments requiring use of reserves	<u>0</u>

Net Uncommitted Reserves	\$2,236,537
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2007 AMENDED BUDGET - RECURRING:

2007 Budget (As amended)	\$9,158,523
Nonrecurring amendments:	
No amendments	<u>0</u>

Current 2007 Budget - Recurring (As amended)	<u><u>\$9,158,523</u></u>
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RESERVES TO BE MAINTAINED:	<u>2,236,537</u>
(97.68% of amount necessary to fund 3 months operations based on recurring budget)	

Balance	<u><u>\$0</u></u>
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RESERVES OVER MINIMUM REQUIRED BY CITY COMMISSION POLICY*	\$0
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* City Commission adopted policy requires an increasing amount of reserves to be maintained until 3-months operating reserves achieved. (Resolution No. R-02-02)

Water & Sewer Enterprise Fund
Debt Service Requirements

WATER AND SEWER ENTERPRISE FUND
DEBT SERVICE REQUIREMENTS

<u>ISSUE DATE</u>	<u>DESCRIPTION</u>	<u>DEBT OUTSTANDING 1/1/2008</u>	<u>PAYMENT REQUIREMENTS 2008</u>
1997	Water & Sewer Revenue Bonds	\$4,585,000	\$549,930
1998	Water & Sewer Revenue Bonds	\$1,855,000	\$420,015
1999	Water & Sewer Revenue Bonds	\$490,000	\$182,844
2000	Water & Sewer Revenue Bonds	\$1,435,000	\$273,866
2001	Water & Sewer Revenue Bonds	\$1,060,000	\$146,243
2003	Water & Sewer Revenue Bonds	\$6,245,000	\$521,820
2006	Water & Sewer Revenue Bonds	\$9,235,000	\$436,913
	TOTALS	<u>\$24,905,000</u>	<u>\$2,531,631</u>

Water & Sewer Enterprise Fund

Water Utilities Department-Administration

Fund: 40 WATER & SEWER FUND WATER UTILITIES

ADMINISTRATION

		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
40-0101-20-01	SALARIES OFFICIALS & ADMIN	148,848	143,895	79,090	155,380	158,180
40-0106-20-01	SALARIES-OFFICE & CLERICAL	23,951	23,951	12,455	24,909	24,910
40-0111-20-01	SALARIES-LONGEVITY	1,152	1,152	0	1,200	1,248
40-0122-20-01	TMRS	28,965	28,138	15,557	30,850	31,492
40-0133-20-01	FICA	12,872	13,296	6,784	14,251	14,469
40-0134-20-01	WORKER'S COMPENSATION	277	284	162	393	411
	<i>Personal Services-----Subtotal</i>	216,065	210,716	114,048	226,983	230,710
40-0201-20-01	OFFICE SUPPLIES	970	1,000	140	1,000	1,000
40-0217-20-01	OTHER SUPPLIES	104	300	0	300	300
	<i>Supplies-----Subtotal</i>	1,074	1,300	140	1,300	1,300
40-0304-20-01	TELEPHONE - CELLULAR	721	450	227	600	600
40-0311-20-01	TRANSPORTATION	4,800	4,800	2,400	4,800	4,800
40-0324-20-01	PRINTING & REPRODUCTION	1,228	1,500	1,189	1,500	1,500
40-0342-20-01	REPAIR & MAINTENANCE EQUIPMENT	285	400	0	400	400
40-0345-20-01	CONFERENCE & TRAINING	1,503	2,000	0	1,000	1,000
40-0346-20-01	DUES & SUBSCRIPTION	930	1,700	1,347	2,305	2,305
40-0347-20-01	MISCELLANEOUS	317	500	346	500	500
	<i>Charges for service---Subtotal</i>	9,784	11,350	5,509	11,105	11,105
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 1	ADMINISTRATION	226,923	223,366	119,697	239,388	243,115

Water & Sewer Enterprise Fund
Water Utilities Department-Water Production

Fund: 40 WATER & SEWER FUND		WATER UTILITIES		WATER PRODUCTION		
		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
40-0101-20-02	SALARIES OFFICIALS & ADMIN	23,144	23,144	12,108	24,070	25,020
40-0103-20-02	SALARIES-TECHNICIAN	29,462	32,292	15,626	31,014	31,013
40-0107-20-02	SALARIES-SKILLED CRAFT	184,362	209,776	98,427	194,084	195,358
40-0109-20-02	SALARIES-OVERTIME	24,124	8,000	10,747	8,000	8,000
40-0111-20-02	SALARIES-LONGEVITY	3,072	3,408	144	3,072	2,880
40-0122-20-02	TMRS	42,811	44,785	22,696	43,096	43,668
40-0133-20-02	FICA	20,111	21,161	10,431	19,908	20,064
40-0134-20-02	WORKER'S COMPENSATION	5,362	5,493	2,621	6,377	6,420
	<i>Personal Services-----Subtotal</i>	332,448	348,059	172,800	329,621	332,423
40-0201-20-02	OFFICE SUPPLIES	874	850	523	1,100	1,100
40-0203-20-02	MEDICAL & CHEMICAL	272,082	300,000	163,493	300,000	350,000
40-0204-20-02	JANITORIAL	631	600	121	1,100	1,100
40-0205-20-02	FUEL, OIL & LUBE	9,971	6,900	3,816	12,900	12,900
40-0206-20-02	CLOTHING	780	500	562	750	750
40-0212-20-02	ELECTRICAL SUPPLIES	0	1,800	578	800	800
40-0213-20-02	MOTOR VEHICLE	5,033	3,500	571	3,500	3,500
40-0217-20-02	OTHER SUPPLIES	3,847	5,000	1,008	5,000	5,000
40-0218-20-02	SMALL TOOLS & MINOR EQUIPMENT	906	1,500	14	1,500	1,500
40-0219-20-02	REPAIR & MAINTENANCE SUPPLIES	21,535	10,000	3,419	5,000	6,000
	<i>Supplies-----Subtotal</i>	315,659	330,650	174,105	331,650	382,650
40-0304-20-02	TELEPHONE - CELLULAR	389	500	211	500	500
40-0305-20-02	OTHER PROFESSIONAL SERVICES	20,260	24,000	7,203	21,000	36,000
40-0306-20-02	SPRAY CONTRACT	1,700	1,250	775	1,700	1,700
40-0309-20-02	RADIO REPAIRS	2,334	2,000	620	2,000	4,350
40-0323-20-02	SERVICE CONTRACTS-TECHNICAL	362	900	0	828	828
40-0324-20-02	PRINTING & REPRODUCTION	3,783	4,500	744	3,500	3,500
40-0337-20-02	ELECTRICAL SERVICE	298,834	242,500	137,818	212,500	212,500
40-0340-20-02	REPAIR & MAINTENANCE BUILDINGS	546	3,500	342	3,500	3,500
40-0342-20-02	REPAIR & MAINTENANCE EQUIPMENT	28,553	30,000	50,640	40,000	55,000
40-0344-20-02	RENTALS	180	2,000	120	2,000	2,000
40-0345-20-02	CONFERENCE & TRAINING	2,389	2,350	703	2,350	2,350
40-0346-20-02	DUES & SUBSCRIPTIONS	1,418	1,350	975	1,550	1,550
40-0347-20-02	MISCELLANEOUS	0	100	0	100	100
40-0360-20-02	JANITORIAL CONTRACT	13,681	11,280	7,066	11,280	11,280
40-0364-20-02	REPAIR & MAINTENANCE OF GROUNDS	6,400	7,738	3,200	6,500	6,500
40-0369-20-02	STATE AND FEDERAL FEES	4,709	4,440	50	4,740	4,740
	<i>Charges for service-----Subtotal</i>	385,538	338,408	210,467	314,048	346,398

Water & Sewer Enterprise Fund
Water Utilities Department-Water Production

Fund: 40 WATER & SEWER FUND		WATER UTILITIES		WATER PRODUCTION		
		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
40-0440-20-02	OTHER MACHINERY & EQUIPMENT	0	0	0	0	150,000
40-0458-20-02	REPLACEMENT FUND	6,361	6,361	0	0	7,229
	<i>Capital outlay-----Subtotal</i>	6,361	6,361	0	0	157,229
Program Number: 2 WATER PRODUCTION		1,040,006	1,023,478	557,372	975,319	1,218,700

Water & Sewer Enterprise Fund

Water Utilities Department-Distribution/Collection

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

		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
	SEWER CREW & EQUIP					200,000
	SUPERINTENDENT					57,000
40-0107-20-03	SALARIES-SKILLED CRAFT	213,613	215,742	108,921	223,251	222,406
40-0108-20-03	SALARIES-SERVICE MAINTENANCE	250,959	262,819	134,065	271,932	284,055
40-0109-20-03	SALARIES-OVERTIME	41,435	34,789	19,699	34,789	34,789
40-0111-20-03	SALARIES-LONGEVITY	5,232	5,472	96	5,952	5,808
40-0122-20-03	TMRS	82,841	83,997	43,818	88,749	91,085
40-0133-20-03	FICA	38,048	39,690	19,578	40,998	41,850
40-0134-20-03	WORKER'S COMPENSATION	11,418	11,696	6,154	14,973	15,111
	<i>Personal Services-----Subtotal</i>	643,546	654,205	332,331	680,644	952,104
40-0201-20-03	OFFICE SUPPLIES	648	1,000	67	1,000	500
40-0203-20-03	MEDICAL & CHEMICAL	6,276	10,000	2,375	9,000	7,000
40-0204-20-03	JANITORIAL	37	150	0	150	150
40-0205-20-03	FUEL, OIL & LUBE	47,487	29,100	24,364	44,100	47,000
40-0206-20-03	CLOTHING	2,164	3,500	1,819	3,500	3,500
40-0213-20-03	MOTOR VEHICLE	25,973	35,500	7,373	30,000	25,000
40-0217-20-03	OTHER SUPPLIES	1,918	2,000	1,379	2,000	2,000
40-0218-20-03	SMALL TOOLS & MINOR EQUIPMENT	1,294	3,500	2,023	5,000	5,000
40-0219-20-03	REPAIR & MAINTENANCE SUPPLIES	68,590	55,000	24,960	80,000	70,000
	<i>Supplies-----Subtotal</i>	154,387	139,750	64,360	174,750	160,150
40-0304-20-03	TELEPHONE - CELLULAR	2,515	2,000	1,551	2,000	2,000
40-0305-20-03	OTHER PROFESSIONAL SERVICES	0	0	0	30,000	40,000
40-0306-20-03	SPRAY CONTRACT	14,890	8,000	3,775	8,000	8,000
40-0308-20-03	TELEPHONE-LAND	934	2,200	407	2,200	2,200
40-0309-20-03	RADIO REPAIRS	0	500	0	500	500
40-0342-20-03	REPAIR & MAINTENANCE EQUIPMENT	9,566	20,000	5,397	10,000	10,000
40-0344-20-03	RENTALS	433	1,000	0	1,000	1,000
40-0345-20-03	CONFERENCE & TRAINING	1,482	3,000	210	3,000	2,000
40-0346-20-03	DUES & SUBSCRIPTIONS	1,001	1,000	260	1,000	1,000
40-0347-20-03	MISCELLANEOUS	1,405	1,500	687	1,500	1,500
	<i>Charges for service----Subtotal</i>	32,226	39,200	12,287	59,200	68,200
40-0411-20-03	IMPROVEMENTS-SEWER MAINS & SVS	19,371	25,000	10,395	25,000	40,000
40-0412-20-03	IMPROVEMENTS-WATER MAINS & SVS	44,857	65,000	30,735	140,000	50,000
40-0433-20-03	WATER METERS & BOXES	30,962	18,000	25,641	25,000	50,000
40-0440-20-03	OTHER MACHINERY & EQUIPMENT	175,718	176,000	0	0	189,000

Water & Sewer Enterprise Fund
Water Utilities Department-Distribution/Collection

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

	Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
40-0458-20-03 REPLACEMENT FUND	27,841	27,841	4,175	16,699	21,810
40-0490-20-03 NON DEPRECIABLE CAPITAL ITEM	21,591	0	0	0	0
<i>Capital outlay-----Subtotal</i>	320,340	311,841	70,946	206,699	350,810
 Program Number: 3 WATER DISTRIBUTION/COLLECTION	 1,150,499	 1,144,996	 479,924	 1,121,293	 1,531,264

Water & Sewer Enterprise Fund

Water Utilities Department-Wastewater Treatment

Fund: 40 WATER & SEWER FUND		WATER UTILITIES		WASTEWATER TREATMENT		
		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
40-0101-20-04	SALARIES OFFICIALS & ADMIN	23,144	23,144	12,108	24,070	25,020
40-0103-20-04	SALARIES-TECHNICIAN	64,817	63,547	34,026	67,576	67,575
40-0107-20-04	SALARIES-SKILLED CRAFT	232,926	218,086	118,627	248,887	249,292
40-0108-20-04	SALARIES-SERVICE MAINTENANCE	21,201	21,201	11,025	22,050	22,050
40-0109-20-04	SALARIES-OVERTIME	25,268	25,100	13,166	13,000	13,000
40-0111-20-04	SALARIES-LONGEVITY	3,096	4,032	32	3,840	4,032
40-0122-20-04	TMRS	60,034	55,533	31,296	62,832	63,432
40-0133-20-04	FICA	27,931	26,240	14,329	29,026	29,144
40-0134-20-04	WORKER'S COMPENSATION	4,545	4,656	2,949	7,174	7,394
	<i>Personal Services-----Subtotal</i>	462,962	441,539	237,558	478,455	480,939
40-0201-20-04	OFFICE SUPPLIES	455	500	191	500	500
40-0203-20-04	MEDICAL & CHEMICAL	12,370	10,000	4,763	12,000	12,000
40-0204-20-04	JANITORIAL	812	750	19	850	850
40-0205-20-04	FUEL, OIL & LUBE	14,046	13,000	8,252	14,000	14,000
40-0206-20-04	CLOTHING	1,154	1,200	1,095	1,700	1,700
40-0212-20-04	ELECTRICAL SUPPLIES-UV BULBS	0	1,000	34,015	35,000	40,000
40-0213-20-04	MOTOR VEHICLE	8,240	5,500	10,200	5,500	7,500
40-0217-20-04	OTHER SUPPLIES	5,244	4,500	2,750	8,100	8,100
40-0218-20-04	SMALL TOOLS & MINOR EQUIPMENT	1,507	1,950	907	1,950	1,950
40-0219-20-04	REPAIR & MAINTENANCE SUPPLIES	9,994	15,000	2,399	7,000	7,000
	<i>Supplies-----Subtotal</i>	53,822	53,400	64,591	86,600	93,600
40-0304-20-04	TELEPHONE - CELLULAR	1,072	1,500	547	1,500	1,500
40-0305-20-04	OTHER PROFESSIONAL SERVICES	154,231	154,000	64,307	118,000	138,000
40-0306-20-04	SPRAY CONTRACT	1,500	750	750	1,500	1,500
40-0308-20-04	TELEPHONE-LAND	439	600	216	600	600
40-0309-20-04	RADIO REPAIRS	0	200	0	200	200
40-0323-20-04	SERVICE AGREEMENTS-TECHNICAL	8,820	8,900	4,585	11,200	11,200
40-0324-20-04	PRINTING & REPRODUCTION	494	400	212	400	400
40-0337-20-04	ELECTRICAL SERVICE	298,459	298,500	137,622	212,500	212,500
40-0340-20-04	REPAIR & MAINTENANCE BUILDINGS	580	2,000	140	3,000	3,000
40-0342-20-04	REPAIR & MAINTENANCE EQUIPMENT	93,633	94,000	25,721	80,000	80,000
40-0344-20-04	RENTALS	535	1,200	170	1,200	1,200
40-0345-20-04	CONFERENCE & TRAINING	2,971	3,000	335	4,000	4,000
40-0346-20-04	DUES & SUBSCRIPTION	964	850	578	850	1,050
40-0347-20-04	MISCELLANEOUS	118	500	21	500	500
40-0369-20-04	STATE & FEDERAL FEES	37,075	36,625	0	36,625	37,125
	<i>Charges for service----Subtotal</i>	600,891	603,025	235,204	472,075	492,775

Water & Sewer Enterprise Fund
Water Utilities Department-Wastewater Treatment

Fund: 40 WATER & SEWER FUND	WATER UTILITIES	WASTEWATER TREATMENT				
		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
40-0440-20-04	OTHER MACHINERY & EQUIPMENT	3,603	3,600	0	3,600	3,600
40-0458-20-04	REPLACEMENT FUND	6,451	6,451	2,910	11,640	11,983
	<i>Capital outlay-----Subtotal</i>	10,054	10,051	2,910	15,240	15,583
Program Number: 4	WASTEWATER TREATMENT	1,127,729	1,108,015	540,263	1,052,370	1,082,897

Water & Sewer Enterprise Fund

Water Utilities Department-Water Billing

Fund: 40 WATER & SEWER FUND		WATER UTILITIES		WATER BILLING		
		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
40-0101-20-06	SALARIES OFFICIALS & ADMIN	44,529	44,528	23,155	46,310	46,309
40-0106-20-06	SALARIES-OFFICE & CLERICAL	62,277	61,992	32,597	64,472	63,806
40-0107-20-06	SALARIES-SKILLED CRAFT	116,386	119,815	60,725	121,981	119,307
40-0109-20-06	SALARIES-OVERTIME	399	2,000	151	2,000	2,000
40-0110-20-06	SALARIES-PARTTIME & HOURLY	2,244	0	1,984	0	0
40-0111-20-06	SALARIES-LONGEVITY	3,744	4,176	56	3,888	3,456
40-0122-20-06	TMRS	36,838	37,644	19,111	39,520	39,107
40-0133-20-06	FICA	17,131	17,787	8,879	18,257	17,968
40-0134-20-06	WORKER'S COMPENSATION	1,734	1,777	966	2,350	2,388
	<i>Personal Services-----Subtotal</i>	285,282	289,719	147,624	298,778	294,341
40-0201-20-06	OFFICE SUPPLIES	4,075	4,000	1,429	4,000	4,000
40-0205-20-06	FUEL, OIL & LUBE	9,252	7,800	5,123	9,000	10,500
40-0206-20-06	CLOTHING	548	750	156	750	750
40-0213-20-06	MOTOR VEHICLE	2,366	2,000	1,361	2,000	2,500
40-0217-20-06	OTHER SUPPLIES	234	400	249	400	400
40-0218-20-06	SMALL TOOLS & MINOR EQUIPMENT	938	1,200	228	1,200	1,200
	<i>Supplies-----Subtotal</i>	17,413	16,150	8,546	17,350	19,350
40-0305-20-06	OTHER PROFESSIONAL SERVICES	701	3,350	0	3,350	3,350
40-0309-20-06	RADIO REPAIRS	0	250	0	250	250
40-0310-20-06	POSTAGE & FREIGHT	27,000	28,000	15,000	28,000	30,000
40-0323-20-06	SERVICE CONTRACTS-TECHNICAL	5,262	5,500	4,065	5,480	5,480
40-0324-20-06	PRINTING & REPRODUCTION	5,522	8,000	492	2,000	2,000
40-0340-20-06	REPAIR & MAINTENANCE BUILDINGS	0	400	0	400	0
40-0342-20-06	REPAIR & MAINTENANCE EQUIPMENT	2,825	6,205	1,912	6,280	6,280
40-0345-20-06	CONFERENCE & TRAINING	1,254	1,500	0	1,500	1,500
40-0346-20-06	DUES & SUBSCRIPTIONS	100	200	0	200	200
40-0347-20-06	MISCELLANEOUS	0	0	58	0	0
40-0360-20-06	JANITORIAL CONTRACT	1,617	1,910	821	1,910	1,910
	<i>Charges for service----Subtotal</i>	44,281	55,315	22,348	49,370	50,970
40-0433-20-06	WATER METERS & BOXES	8,683	9,000	6,190	9,000	12,000
40-0458-20-06	REPLACEMENT FUND	10,117	10,117	3,407	13,630	13,631
40-0490-20-06	NON DEPRECIABLE CAPITAL ITEMS	1,731	0	0	0	0
40-0496-20-06	EQUIPMENT REPLACEMENT SUSPENSE	0	0	17,719	0	0
	<i>Capital outlay-----Subtotal</i>	20,531	19,117	27,316	22,630	25,631
Program Number: 6 WATER BILLING		367,507	380,301	205,834	388,128	390,292

Water & Sewer Enterprise Fund

Water Utilities Department-Engineering

Fund: 40 WATER & SEWER FUND WATER UTILITIES

ENGINEERING

		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
40-0101-20-07	SALARIES OFFICIALS & ADMIN	40,123	40,123	20,864	41,728	41,729
40-0103-20-07	SALARIES-TECHNICIAN	60,848	60,848	26,620	63,282	62,007
40-0106-20-07	SALARIES-OFFICE & CLERICAL	23,842	23,951	12,455	24,909	24,910
40-0108-20-07	SALARIES-SERVICE MAINTENANCE	21,675	21,201	11,483	22,965	22,965
40-0111-20-07	SALARIES-LONGEVITY	2,352	2,352	40	2,400	1,968
40-0122-20-07	TMRS	24,119	24,038	11,770	25,715	25,571
40-0133-20-07	FICA	10,804	11,358	5,186	11,879	11,749
40-0134-20-07	WORKER'S COMPENSATION	447	458	245	597	585
	<i>Personal Services-----Subtotal</i>	184,210	184,329	88,663	193,475	191,484
40-0201-20-07	OFFICE SUPPLIES	391	900	146	900	500
40-0205-20-07	FUEL, OIL & LUBE	4,933	4,500	1,742	4,500	4,500
40-0206-20-07	CLOTHING	223	250	84	375	375
40-0213-20-07	MOTOR VEHICLE	2,122	1,250	217	1,250	1,250
40-0218-20-07	SMALL TOOLS & MINOR EQUIPMENT	193	675	109	675	675
40-0219-20-07	REPAIR & MAINTENANCE SUPPLIES	15	150	0	150	150
	<i>Supplies-----Subtotal</i>	7,877	7,725	2,298	7,850	7,450
40-0304-20-07	TELEPHONE - CELLULAR	757	850	508	750	1,000
40-0305-20-07	OTHER PROFESSIONAL SERVICES	16,783	21,000	8,283	21,000	25,000
40-0308-20-07	TELEPHONE-LAND	73	450	36	450	450
40-0309-20-07	RADIO REPAIRS	0	120	0	120	120
40-0323-20-07	SERVICE CONTRACTS-TECHNICAL	0	300	0	268	268
40-0324-20-07	PRINTING & REPRODUCTION	5	800	-88	800	800
40-0342-20-07	REPAIR & MAINTENANCE EQUIPMENT	323	1,000	0	1,000	1,000
40-0345-20-07	CONFERENCE & TRAINING	20	1,000	54	1,000	500
40-0346-20-07	DUES & SUBSCRIPTIONS	634	650	0	650	650
40-0347-20-07	MISCELLANEOUS	102	500	36	500	500
40-0360-20-07	JANITORIAL CONTRACT	1,617	1,910	821	1,910	1,910
	<i>Charges for service----Subtotal</i>	20,314	28,580	9,650	28,448	32,198
40-0458-20-07	REPLACEMENT FUND	12,123	14,237	3,904	15,616	9,541
40-0496-20-07	EQUIPMENT REPLACEMENT SUSPENSE	0	0	2,766	0	0
	<i>Capital outlay-----Subtotal</i>	12,123	14,237	6,670	15,616	9,541
Program Number: 7	ENGINEERING	224,524	234,871	107,281	245,389	240,673
Department Number: 20	WATER UTILITIES	4,137,188	4,115,027	2,010,371	4,021,887	4,706,941

Water & Sewer Enterprise Fund Nondepartmental

Fund: 40 WATER & SEWER FUND		NONDEPARTMENTAL		NONDEPARTMENTAL		
		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
	LONGEVITY					6,000
	GASB 45					53,000
	SALARY INCREASE					61,100
40-0114-21-00	SALARY INCREASE RESERVE	0	0	0	0	0
40-0117-21-00	ACCRUED WAGES	0	0	0	0	0
40-0122-21-00	TMRS FOR DRAG-UP	687	1,961	0	1,961	1,961
40-0123-21-00	LIFE INSURANCE	1,574	1,740	1,359	1,740	1,740
40-0124-21-00	HOSPITALIZATION INSURANCE	392,857	410,000	235,599	410,000	394,200
40-0125-21-00	DENTAL INSURANCE	17,862	16,100	6,762	16,100	18,100
40-0127-21-00	SICK LEAVE-ACCRUED RESERVE	4,226	10,000	0	10,000	10,000
40-0128-21-00	VACATION-ACCRUED RESERVE	15	5,000	0	5,000	5,000
40-0133-21-00	FICA FOR DRAG-UP	324	995	0	995	995
	Personal Services-----Subtotal	417,545	445,796	243,720	445,796	552,096
	Supplies-----Subtotal	0	0	0	0	0
40-0301-21-00	AUDIT SERVICES	15,000	15,000	25	15,000	15,000
40-0302-21-00	HEALTH CONSULTANT SERVICES	9,000	5,625	1,600	5,625	0
40-0303-21-00	MENTAL HEALTH CONTRIBUTION	0	0	240	0	0
40-0305-21-00	OTHER PROFESSIONAL SERVICES	250	13,500	2,667	5,000	11,000
40-0307-21-00	TELEPHONE-INTERNET	2,833	13,700	276	3,700	3,700
40-0308-21-00	TELEPHONE-LAND	33,228	47,750	38,348	47,750	35,000
40-0309-21-00	TELEPHONE-WIRING	1,015	15,000	1,184	15,000	5,000
40-0310-21-00	POSTAGE & FREIGHT	13,346	15,000	7,138	15,000	15,000
40-0312-21-00	GENERAL ADVERTISING	3,552	2,000	2,700	2,000	2,000
40-0317-21-00	RAW WATER RESERVATION FEE	0	135,000	-14	135,000	135,000
40-0323-21-00	SERVICE AGREEMENT-TECHNICAL	45,973	35,600	10,343	27,919	48,000
40-0324-21-00	PRINTING & REPRODUCTION	565	750	1,159	750	750
40-0326-21-00	PROPERTY INSURANCE	24,458	27,000	17,945	27,000	27,000
40-0331-21-00	UNEMPLOYMENT INSURANCE	16,180	9,277	512	9,277	9,277
40-0332-21-00	LIABILITY INSURANCE	61,230	60,000	17,861	78,000	70,000
40-0343-21-00	DUES/ETCOG	0	580	0	580	580
40-0344-21-00	RENTALS	1,818	2,000	909	2,000	2,000
40-0346-21-00	DUES & SUBSCRIPTIONS	0	0	1,525	0	0
40-0347-21-00	MISCELLANEOUS	20,440	5,000	22,275	5,000	5,000
40-0349-21-00	DUES/TML & NLC	2,349	1,740	0	1,740	1,740
40-0399-21-00	BAD DEBT EXPENSE	25,865	0	0	0	0
	Charges for service----Subtotal	277,102	404,522	126,693	396,341	386,047

Water & Sewer Enterprise Fund Nondepartmental

Fund: 40 WATER & SEWER FUND		NONDEPARTMENTAL		NONDEPARTMENTAL		
		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
40-0420-21-00	IMPROVEMENTS - DATA PROCESSING	0	17,500	13,402	17,500	17,500
40-0421-21-00	COMPUTER REPLACEMENT	0	0	0	0	20,000
40-0440-21-00	OTHER MACHINERY & EQUIPMENT	0	0	0	0	0
40-0458-21-00	REPLACEMENT FUND	33,637	33,637	5,603	22,411	11,034
40-0490-21-00	NON DEPRECIABLE CAPITAL ITEMS	12,166	0	0	0	0
	<i>Capital outlay-----Subtotal</i>	45,803	51,137	19,005	39,911	48,534
Program Number: NONDEPARTMENTAL		740,450	901,455	389,418	882,048	986,677
Department Number: 21 NONDEPARTMENTAL		740,450	901,455	389,418	882,048	986,677

Water & Sewer Enterprise Fund Interfund Transfers

Fund: 40 WATER & SEWER FUND		INTERFUND TRANSFERS		INTERFUND TRANSFERS		
		Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
40-0510-22-00	DEVELOPERS REFUND	0	3,000	0	3,000	3,000
40-0515-22-00	DEBT SERVICE PYMT W&S BONDS	1,300,671	2,550,080	1,370,000	2,552,088	2,531,631
40-0517-22-00	DEBT SVC PMT INTEREST	1,250,080	0	616,166	0	0
40-0520-22-00	INTERFUND TRNF GENERAL FUND	1,531,788	1,531,788	849,750	1,699,500	1,699,500
	<i>Miscellaneous-----Subtotal</i>	4,082,539	4,084,868	2,835,916	4,254,588	4,234,131
Program Number:	INTERFUND TRANSFERS	4,082,539	4,084,868	2,835,916	4,254,588	4,234,131
Department Number:	22 INTERFUND TRANSFERS	4,082,539	4,084,868	2,835,916	4,254,588	4,234,131
Fund Number:	40 WATER & SEWER FUND	8,960,177	9,101,350	5,235,705	9,158,523	9,927,749

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 1995 and 2007. In August 1995, the City voters authorized the issuance of \$3,600,000 General Obligation Bonds. The proceeds were for improvements to streets, parks, sidewalks and drainage. 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.

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

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.

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

1995 & 2007 General Obligation Debt Service Fund-Estimated Revenues

1995 & 2007 GENERAL OBLIGATION DEBT SERVICE FUND
ESTIMATED REVENUES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Actual 2006</u>	<u>Budget 2006</u>	<u>Actual 6/30/2007</u>	<u>Budget 2007</u>	<u>Budget 2008</u>
	<u>TAXES</u>					
25-4000	Property Taxes	\$326,305	\$313,836	\$181,822	\$314,633	\$421,810
25-4001	Delinquent Taxes	20,388	22,000	7,159	22,000	22,000
25-4002	Penalty & Interest-Taxes	11,923	10,000	5,828	10,000	10,000
	Subtotal	<u>\$358,616</u>	<u>\$345,836</u>	<u>\$194,809</u>	<u>\$346,633</u>	<u>\$453,810</u>
	<u>MISCELLANEOUS REVENUES</u>					
25-5100	Interest Earned	\$25,006	\$5,000	\$12,557	\$5,000	\$6,000
25-5110	Transfer from General Fund	0	0	750,000	0	0
	Subtotal	<u>\$25,006</u>	<u>\$5,000</u>	<u>\$762,557</u>	<u>\$5,000</u>	<u>\$6,000</u>
	GRAND TOTAL	<u>\$383,622</u>	<u>\$350,836</u>	<u>\$957,366</u>	<u>\$351,633</u>	<u>\$459,810</u>

1995 & 2007 General Obligation Debt Service Fund-Estimated Expenditures

1995 & 2007 GENERAL OBLIGATION DEBT SERVICE FUND
ESTIMATED EXPENDITURES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Actual 2006</u>	<u>Budget 2006</u>	<u>Actual 6/30/2007</u>	<u>Budget 2007</u>	<u>Budget 2008</u>
	<u>DEBT SERVICE</u>					
25-0353	Interest & Fees	\$69,875	\$69,875	\$23,050	\$55,750	\$258,693
25-0354	Principal Payments	275,000	275,000	1,100,000	290,000	195,000
	Subtotal	<u>\$344,875</u>	<u>\$344,875</u>	<u>\$1,123,050</u>	<u>\$345,750</u>	<u>\$453,693</u>
25-0455	Transfer to Other Funds	\$0	\$0	\$129,625	\$0	\$0
	Subtotal	<u>\$0</u>	<u>\$0</u>	<u>\$129,625</u>	<u>\$0</u>	<u>\$0</u>
	GRAND TOTAL	<u>\$344,875</u>	<u>\$344,875</u>	<u>\$1,252,675</u>	<u>\$345,750</u>	<u>\$453,693</u>

Other Funds

**1995 & 2007 General Obligation Debt Service Fund-Revenue & Expenditure
Summary**

1995 & 2007 GENERAL OBLIGATION DEBT SERVICE FUND
REVENUE AND EXPENDITURE SUMMARY

ESTIMATED OPENING BALANCE - 1/1/08 \$286,749

ANTICIPATED REVENUE:

Current Property Tax	\$421,810	
Delinquent Property Tax/Penalty & Interest	32,000	
Interest Income	<u>6,000</u>	
 TOTAL REVENUE		 459,810

ANTICIPATED EXPENDITURES:

Interest on Tax Bonds	\$258,693	
Principal on Tax Bonds	<u>195,000</u>	
 TOTAL EXPENDITURES		 453,693

ESTIMATED CLOSING BALANCE - 12/31/08 \$292,866

Other Funds

1995 & 2007 General Obligation Debt Service Fund-2008
Debt Service Requirements

GENERAL OBLIGATION BONDS

DEBT SERVICE REQUIREMENTS

2008

<u>ISSUE DATE</u>	<u>DESCRIPTION</u>	<u>DEBT OUTSTANDING 1/1/2008</u>	<u>PAYMENT REQUIREMENTS 2008</u>	<u>TAX RATE REQUIRED</u>
2007	General Obligation Bonds	\$6,175,000	\$396,943	\$0.04497
1995	General Obligation Bonds	160,000	56,750	0.00643
	GRAND TOTAL	<u>\$6,335,000</u>	<u>\$453,693</u>	<u>\$0.05140</u>

Hotel/Motel Occupancy Tax Fund-Estimated Revenues

HOTEL/MOTEL OCCUPANCY TAX FUND
ESTIMATED REVENUES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Actual 2006</u>	<u>Budget 2006</u>	<u>Actual 6/30/2007</u>	<u>Budget 2007</u>	<u>Budget 2008</u>
	<u>TAXES</u>					
03-4011	Hotel/Motel Tax	\$695,791	\$523,000	\$290,492	\$650,000	\$745,000
03-4002	Penalty & Interest-Taxes	2,533	0	4,366	0	0
	Subtotal	<u>\$698,324</u>	<u>\$523,000</u>	<u>\$294,858</u>	<u>\$650,000</u>	<u>\$745,000</u>
	<u>MISCELLANEOUS REVENUES</u>					
03-5100	Interest Earned	<u>\$1,751</u>	<u>\$2,000</u>	<u>\$778</u>	<u>\$0</u>	<u>\$0</u>
	Subtotal	<u>\$1,751</u>	<u>\$2,000</u>	<u>\$778</u>	<u>\$0</u>	<u>\$0</u>
	GRAND TOTAL	<u>\$700,075</u>	<u>\$525,000</u>	<u>\$295,636</u>	<u>\$650,000</u>	<u>\$745,000</u>

Hotel/Motel Occupancy Tax Fund-Estimated Expenditures

HOTEL/MOTEL OCCUPANCY TAX FUND
ESTIMATED EXPENDITURES

ACCT	DESCRIPTION	Actual 2006	Budget 2006	Actual 6/30/2007	Budget 2007	Budget 2008
<u>TOURISM</u>						
03-0305-30-02	Other Professional Services	\$17,632	\$0	\$27,536	\$0	\$160,000
03-0315-30-02	Promotional Advertising	18,395	30,000	4,669	30,000	0
03-0316-30-02	Marshall Depot	16,500	16,500	8,250	16,500	16,500
03-0351-30-02	Harrison County Historical Museum	8,750	8,750	0	8,750	8,750
03-0352-30-02	Michelson Museum of Art	8,750	8,750	7,977	8,750	10,000
03-0353-30-02	Convention & Visitor Bureau	110,900	111,500	90,052	111,500	150,000
	Marshall Chamber of Commerce	0	0	0	0	10,000
03-0355-30-02	Marshall Festivals, Inc	29,500	29,500	29,500	29,500	29,500
03-0356-30-02	Marshall Regional Arts Council	21,150	21,150	19,384	21,150	21,150
03-0358-30-02	Hotel Marshall	20,000	0	0	0	0
	Promotional Signage	0	0	0	0	140,000
	Subtotal	\$251,577	\$226,150	\$187,368	\$226,150	\$545,900
<u>CONVENTION CENTERS</u>						
03-0337-30-02	Electric Service	\$131,013	\$95,110	\$53,988	\$130,000	\$0
03-0338-30-02	Gas Service	28,066	17,000	14,905	30,000	0
	Subtotal	\$159,079	\$112,110	\$68,893	\$160,000	\$0
<u>DEBT SERVICE</u>						
03-0305-30-05	Other Professional Services	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$0	\$0	\$0	\$0	\$0
<u>DEBT SERVICE</u>						
03-0512-30-05	Section 108 Loan Repayment	\$0	\$0	\$0	\$0	\$0
03-0513-30-05	Section 108 Loan Interest	0	0	0	0	0
03-0514-30-05	Interfund Loan	0	38,000	0	116,556	51,437
03-0515-30-05	Debt Service Payment	146,688	146,688	122,400	147,294	147,663
	Subtotal	\$146,688	\$184,688	\$122,400	\$263,850	\$199,100
	GRAND TOTAL	\$557,344	\$522,948	\$378,661	\$650,000	\$745,000

Hotel/Motel Occupancy Tax Fund-2008 Debt Service Requirements

HOTEL/MOTEL OCCUPANCY TAX FUND
DEBT SERVICE REQUIREMENTS
2008

<u>ISSUE DATE</u>	<u>DESCRIPTION</u>	<u>DEBT OUTSTANDING 1/1/2008</u>	<u>PAYMENT REQUIREMENTS 2008</u>
2001	Certificates of Obligation-Civic Center	\$1,195,000	\$147,663
2005	Interfund Loan-Hotel Marshall	342,000	51,437
	TOTAL	<u>\$1,537,000</u>	<u>\$199,100</u>

Other Funds
Litter Control Fund-Estimated Revenues

		<u>LITTER CONTROL FUND</u> <u>ESTIMATED REVENUES</u>				
<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Actual</u> <u>2006</u>	<u>Budget</u> <u>2006</u>	<u>Actual</u> <u>6/30/2007</u>	<u>Budget</u> <u>2007</u>	<u>Budget</u> <u>2008</u>
	<u>FEES</u>					
13-4423	Litter Control Contributions	\$9,457	\$9,000	\$4,878	\$9,000	\$9,000
13-4429	Litter Control Fees	47,431	60,600	0	60,500	60,500
	Subtotal	<u>\$56,888</u>	<u>\$69,600</u>	<u>\$4,878</u>	<u>\$69,500</u>	<u>\$69,500</u>
	<u>MISCELLANEOUS REVENUES</u>					
13-5100	Interest Earned	<u>\$501</u>	<u>\$400</u>	<u>\$711</u>	<u>\$500</u>	<u>\$500</u>
	Subtotal	<u>\$501</u>	<u>\$400</u>	<u>\$711</u>	<u>\$500</u>	<u>\$500</u>
	GRAND TOTAL	<u><u>\$57,389</u></u>	<u><u>\$70,000</u></u>	<u><u>\$5,589</u></u>	<u><u>\$70,000</u></u>	<u><u>\$70,000</u></u>

Litter Control Fund-Estimated Expenditures

LITTER CONTROL FUND
ESTIMATED EXPENDITURES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Actual 2006</u>	<u>Budget 2006</u>	<u>Actual 6/30/2007</u>	<u>Budget 2007</u>	<u>Budget 2008</u>
	<u>PUBLIC WORKS</u>					
13-0357-00-00	Litter Control-Special Litter Pickup	\$905	\$5,000	\$1,850	\$5,000	\$5,000
13-0358-00-00	Litter Control-Contracted Services	40,755	46,000	31,750	63,000	63,000
	Subtotal	\$41,660	\$51,000	\$33,600	\$68,000	\$68,000
	<u>PARKS & RECREATION</u>					
13-0359-00-00	Litter Control-Parks	15,729	12,600	4,719	12,600	12,600
	Subtotal	\$15,729	\$12,600	\$4,719	\$12,600	\$12,600
	GRAND TOTAL	\$57,389	\$63,600	\$38,319	\$80,600	\$80,600

Litter Control Fund-Revenue & Expenditure Summary

LITTER CONTROL FUND
REVENUE AND EXPENDITURE SUMMARY

ESTIMATED OPENING BALANCE - 1/1/08	\$25,053
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ANTICIPATED REVENUE:

Contributions and Fees	\$69,500	
Interest	<u>500</u>	
TOTAL REVENUE		70,000

ANTICIPATED EXPENDITURES:

Litter Control-Contracted Services	\$63,000	
Litter Control-Special Pickups	\$5,000	
Litter Control-Parks	<u>12,600</u>	
TOTAL EXPENDITURES		80,600

ESTIMATED CLOSING BALANCE - 12/31/08	<u>\$14,453</u>
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D.A.R.E. Donation Fund-Estimated Revenues

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

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Actual 2006</u>	<u>Budget 2006</u>	<u>Actual 6/30/2007</u>	<u>Budget 2007</u>	<u>Budget 2008</u>
21-4205	STATE GRANT	\$0	\$0	\$0	\$0	\$0
21-5044	DARE/DAP	\$6,078	\$3,000	\$2,562	\$4,000	\$4,000
	<u>MISCELLANEOUS REVENUES</u>					
21-5100	Interest Earned	\$0	\$500	\$0	\$500	\$0
21-5115	Sale of Assets	0	0	0	0	0
21-5126	Donations	9733	7,000	8,374	9,000	9,000
	Subtotal	\$9,733	\$7,500	\$8,374	\$9,500	\$9,000
	GRAND TOTAL	\$15,811	\$10,500	\$10,936	\$13,500	\$13,000

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

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

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Actual 2006</u>	<u>Budget 2006</u>	<u>Actual 6/30/2007</u>	<u>Budget 2007</u>	<u>Budget 2008</u>
	<u>PUBLIC SAFETY</u>					
21-0217	D.A.R.E. Supplies/Services	\$2,886	\$5,500	\$0	\$5,500	\$8,000
21-0345	D.A.R.E. Conference and Training	897	2,500	658	2,500	1,000
21-0347	D.A.R.E. Miscellaneous	4,319	2,500	3,485	2,500	4,000
	Subtotal	<u>\$8,102</u>	<u>\$10,500</u>	<u>\$4,143</u>	<u>\$10,500</u>	<u>\$13,000</u>
	GRAND TOTAL	<u>\$8,102</u>	<u>\$10,500</u>	<u>\$4,143</u>	<u>\$10,500</u>	<u>\$13,000</u>

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

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

ESTIMATED OPENING BALANCE - 1/1/08 \$36,876

ANTICIPATED REVENUE:

Donations	\$13,000	
Interest	<u>0</u>	
TOTAL REVENUE		13,000

ANTICIPATED EXPENDITURES:

D.A.R.E. Supplies/Services	\$8,000	
D.A.R.E. Conference & Training	1,000	
D.A.R.E. Miscellaneous	<u>4,000</u>	
TOTAL EXPENDITURES		13,000

ESTIMATED CLOSING BALANCE - 12/31/08 \$36,876

Other Funds
Community Development Block Grant Fund

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

	2007-08*
	<u>BUDGET</u>
Grant Amount	\$425,923
Funds Available for Appropriation	<u>\$425,923</u>
 <u>ESTIMATED EXPENDITURES</u>	
Streets	200,000
Housing Rehab	105,500
First Time Homebuyer	10,500
Literacy Council	10,000
Demolition	39,423
Boys & Girls Club	5,000
Code Enforcement	53,000
Smoke & Carbon Monoxide Detectors	<u>2,500</u>
 TOTAL EXPENDITURES	 <u>\$425,923</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-Estimated Revenues

REPLACEMENT FUND
ESTIMATED REVENUES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u> <u>2008</u>
	<u>MISCELLANEOUS</u>	
18-5112	Payment for Equipment Costs	\$583,012
18-5100	Interest Income	<u>5,000</u>
	GRAND TOTAL	<u>\$588,012</u>

Replacement Fund-Estimated Expenditures

REPLACEMENT FUND
ESTIMATED EXPENDITURES

<u>ACCT</u>	<u>DEPARTMENT</u>	<u>BUDGET</u> <u>2008</u>
	<u>GENERAL FUND:</u>	
01-04	Administration	\$17,100
01-10	Emergency Management	23,300
03-03	Police-Patrol	54,375
04-01	Fire-Prevention	40,000
04-02	Fire-Suppression	420,000
04-03	Fire-Emergency Medical Services	21,000
05-02	Public Works-Streets	42,071
14-04	Parks & Recreation-Parks	50,000
	Subtotal	<u>\$667,846</u>
	<u>WATER & SEWER FUND:</u>	
20-03	Distribution-Collection	21,000
20-07	Engineering	<u>25,000</u>
	Subtotal	<u>\$46,000</u>
	GRAND TOTAL	<u><u>\$713,846</u></u>

Replacement Fund-Revenue & Expenditure Summary

REPLACEMENT FUND
REVENUE AND EXPENDITURE SUMMARY

ESTIMATED OPENING BALANCE - 1/1/08 (CASH)	\$153,703
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ESTIMATED REVENUE:

Payments from Departments	\$583,012	
Interest Income	<u>5,000</u>	
 TOTAL REVENUE		 588,012

ESTIMATED EXPENDITURES:

General Fund:

General Government	\$40,400	
Police	54,375	
Fire	481,000	
Public Works	42,071	
Parks & Recreation	<u>50,000</u>	
Subtotal		667,846

Water & Sewer Enterprise Fund:

Subtotal	\$46,000	<u>46,000</u>
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TOTAL EXPENDITURES

	<u>713,846</u>
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ESTIMATED CLOSING BALANCE - 12/31/08

	<u><u>\$27,869</u></u>
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Replacement Fund-Expenditure Budget Detail

REPLACEMENT FUND
EXPENDITURE BUDGET DETAIL

General Government:			
Administration - Copier / Scanner / Printer / Fax		\$17,100	
Emergency Management - Early Warning System-Upgrade		23,300	
Subtotal			\$40,400
Police:			
Patrol - Rigging for Patrol Vehicles		\$54,375	
Sub-total			\$54,375
Fire:			
Prevention - 4 Wheel Drive Truck and Rigging		\$40,000	
Suppression - Fire Engine / Pumper		400,000	
Suppression - Brush Grass Fire Fighting Unit		20,000	
Subtotal		460,000	
Emergency Medical Services - 2 Hydraulic Stretchers		\$21,000	
Subtotal			\$481,000
Public Works:			
Streets - Broom (Self-Propelled)		\$42,071	
Subtotal			\$42,071
Parks & Recreation:			
Parks - Mower (Batwing)		\$14,000	
Parks - Mower (Diesel)		18,000	
Parks - Field Conditioner and Rake		18,000	
Subtotal			\$50,000
Water Utilities:			
Distribution & Collection - 1/2 Ton Pick-Up		\$21,000	
Engineering - Scanner / Printer		25,000	
Subtotal			\$46,000
TOTAL			<u>\$713,846</u>