General Fund Budget Summary	General Fund Budget 2012-13	General Fund Budget 2013-14
BEGINNING FUND BALANCE	$ 1,790,530	$ 2,034,590
REVENUE and SOURCES		
Property Taxes	1,945,324	2,153,267
Property Taxes - Delinquent	35,000	20,000
Business License Fees	200,000	190,000
Franchise Fees	1,300,000	1,300,000
Liquor License Fees	25,000	26,000
Gaming License Fees	100,000	100,000
Licenses-Animal	3,000	4,000
Passport Fees	7,500	6,250
Building Permit Fees	70,000	95,000
Planning and Zoning Fees	15,000	25,000
Public Works Fees	12,000	-
Other Fees (Copies, public docs, etc)	-	100
Consolidated Tax	130,955	132,300
Motor Vehicle Fuel Tax	281,689	296,196
RTC Shared Revenue	170,000	660,000
County Parks Agreement	60,000	60,000
County Roads Contribution	-	330,000
Penalties/Fines Municipal Court	150,000	186,645
Community Service Fee	300	-
Muni Court Misc. Fees	7,000	7,343
Interest Earnings	1,000	7,000
Rent	1	501
Interfund Overhead Rent	40,000	41,120
Interfund Revenue Shared Costs	1,200	53,646
Cemetery Plot Fees	-	1,300
Cemetery Burial/Cremation Fees	-	-
Parks & Facilities Rental Fees	3,500	10,000
Donations - Parks	-	500
Donations - City Sponsored Events	3,500	-
Misc. Revenue	21,000	21,000
Credit Card Fees	18,000	21,000
School RCT Admin Fee	100	-
Indirect Grant Revenue	10,000	10,000
TOTAL REVENUE and SOURCES	4,611,069	5,758,168
EXPENDITURES and USES		
MAYOR/CITY COUNCIL	113,243	109,247
OFFICE CITY MANAGER	497,640	625,992
OFFICE CITY ATTORNEY	278,754	332,480
FINANCE	162,696	168,583
CITY CLERK	238,740	170,070
FACILITIES MAINTENANCE	358,092	332,350
INFORMATION TECHNOLOGY	119,062	180,896
MUNICIPAL COURT	201,975	238,177
STREETS/STORM DRAINS	836,613	1,484,325
ANIMAL CONTROL	65,457	83,120
VECTOR CONTROL	102,547	106,511
PARKS	582,801	687,407
CEMETERY	-	5,600
BUILDING SERVICES	218,649	220,179
COMMUNITY DEVELOPMENT/PLANNING	221,661	254,617
DEBT SERVICE	379,079	178,415
CONTINGENCY	100,000	100,000
TOTAL EXPENDITURES and USES	4,477,009	5,272,370
Net Sources and (Uses) before Other Sources, (Uses)	134,060	485,798
OTHER SOURCES AND (USES)		
TRANSFERS (TO) OTHER FUNDS	-	-
TRANSFERS FROM OTHER FUNDS	110,000	11,371
TOTAL OTHER SOURCES AND (USES)	110,000	11,371
Net Sources and (Uses)	244,060	497,169
Restricted Fund Balance	451,323	781,323
Committed Fund Balance	13,576	13,576
Assigned Fund Balance	1,449,000	1,449,000
Unassigned Fund Balance	120,691	287,860
TOTAL ENDING FUND BALANCE	$ 2,034,590	$ 2,531,759

Expenditures/Uses by Department
MAYOR/CITY COUNCIL

	2012-13 MAYOR/ CITY COUNCIL	2013-14 MAYOR CITY COUNCIL
SALARIES	$ 72,281	$ 72,281
FICA	1,500	2,359
MEDICARE	1,000	1,048
RETIREMENT	10,842	8,816
WORKER'S COMP.	2,320	693
TOTAL PAYROLL	87,943	85,197
PROF SERV- OTHER	500	500
PRINTING AND POSTAGE	100	250
TRAINING	500	500
DUES & SUBSCRIPTIONS	8,000	9,200
TRAVEL	-	1,000
GENERAL SUPPLIES	600	1,000
MINOR EQUIPMENT	500	500
FEE WAIVERS	600	600
COMMUNITY SUPPORT	14,500	10,500
TOTAL OPERATING EXPENDITURES	25,300	24,050
TOTAL OPERATIONS & PAYROLL	113,243	109,247
CAPITAL OUTLAY/IMPROVEMENTS	-	-
TOTAL EXPENDITURES and USES	$ 113,243	$ 109,247

Expenditures/Uses by Department
CITY MANAGER

	2012-13 OFFICE CITY MGR	2013-14 OFFICE CITY MGR
SALARIES	$ 243,282	$ 266,550
SALARIES - MISC	16,300	15,000
OVERTIME	-	1,000
MEDICARE	3,528	4,097
UNEMPLOYMENT	729	2,780
PERS	57,779	68,637
GROUP. INS.	24,963	48,750
WORKER'S COMP.	7,809	10,878
TOTAL PAYROLL	354,390	417,692
PROF SERV-CTAX LITIGATION	100,000	150,000
PROF SERV-PERSONNEL SERVICES	10,000	10,000
PROF SERV-OTHER	24,000	40,000
TECH SERVICE-COMM ON ETHICS	3,500	3,500
RENTAL	-	50
ADVERTISING	500	-
PRINTING AND POSTAGE	500	500
TRAINING	1,000	1,000
DUES AND MEMBERSHIPS	750	250
GENERAL SUPPLIES	2,000	2,000
MINOR EQUIPMENT	-	500
GASOLINE	500	500
BOOKS AND PERIODICALS	500	-
TOTAL OPERATING EXPENDITURES	143,250	208,300
TOTAL OPERATIONS & PAYROLL	497,640	625,992
CAPITAL OUTLAY/IMPROVEMENTS	-	-
TOTAL EXPENDITURES and USES	$ 497,640	$ 625,992

Expenditures/Uses By Department
INFORMATION TECHNOLOGY

	2012-13 IT	2013-14 IT
SALARIES	$ 53,744	$ 48,422
ANNUAL LEAVE	-	-
SICK PAY	-	-
HEALTH STIPEND	-	-
HOLIDAY PAY	-	-
OVERTIME	500	500
PERS	5,750	12,469
MEDICARE	779	709
UNEMPLOYMENT	243	713
GROUP. INS.	8,321	12,500
WORKER'S COMP.	1,725	1,883
TOTAL PAYROLL	71,062	77,196
TECH SERVICES-OTHER	39,000	70,790
COMMUNICATIONS	-	360
TRAINING	1,000	1,000
TRAVEL	-	-
GENERAL SUPPLIES	1,000	1,000
MINOR EQUIPMENT	7,000	1,500
TOTAL OPERATING EXPENDITURES	48,000	74,650
TOTAL OPERATIONS & PAYROLL	119,062	151,846
CAPITAL OUTLAY/IMPROVEMENTS	-	29,050
TOTAL EXPENDITURES and USES	$ 119,062	$ 180,896

Expenditures/Uses by Department
CITY ATTORNEY

	2012-13 OFFICE CITY ATTY	2013-14 OFFICE CITY ATTY
SALARIES	$ 153,513	$ 153,510
OVERTIME	1,500	1,500
ANNUAL LEAVE	-	-
SICK LEAVE	-	-
HOLIDAY PAY	-	-
FICA	2,226	-
MEDICARE	-	2,248
UNEMPLOYMENT	486	1,426
PERS	36,459	39,529
GROUP. INS.	16,642	25,000
WORKER'S COMP.	4,928	5,968
TOTAL PAYROLL	215,754	229,180
PROF SERV-CITY ATTORNEY	12,500	12,000
PROF SERV-LEGAL	40,000	40,000
PROF SERV-OTHER	500	500
RENTAL	-	-
INSURANCE DEDUCTIBLES	-	40,000
PRINTING AND POSTAGE	500	1,000
TRAINING	2,000	2,000
DUES AND MEMBERSHIPS	1,000	1,000
TRAVEL	-	
GENERAL SUPPLIES	2,400	1,500
MINOR EQUIPMENT	100	500
BOOKS AND PERIODICALS	4,000	4,000
IMPROVEMENTS OTHER THAN BLDGS	-	800
TOTAL OPERATING EXPENDITURES	63,000	103,300
TOTAL OPERATIONS & PAYROLL	278,754	332,480
CAPITAL OUTLAY/IMPROVEMENTS	-	-
TOTAL EXPENDITURES and USES	$ 278,754	$ 332,480

Expenditures/Uses By Department
FINANCE

	2012-13 FINANCE	2013-14 FINANCE
SALARIES	$ 55,485	$ 59,867
ANNUAL LEAVE	-	-
SICK PAY	-	-
HEALTH STIPEND	-	-
HOLIDAY PAY	-	-
OVERTIME	500	1,000
PERS	13,178	15,416
MEDICARE	805	883
UNEMPLOYMENT	219	642
GROUP. INS.	7,488	11,250
WORKER'S COMP.	1,781	2,343
TOTAL PAYROLL	79,456	91,400
PROF SERV-OTHER	16,865	5,800
PROF SERV-AUDITING	19,000	21,333
TECH SERVICES-OTHER	-	1,000
PRINTING AND POSTAGE	3,000	1,500
TRAINING	1,000	2,000
DUES AND MEMBERSHIPS	375	500
TRAVEL	-	1,000
GENERAL SUPPLIES	1,000	2,000
MINOR EQUIPMENT	-	1,000
CREDIT CARD FEES/BANK SERVICES	42,000	40,000
CASH OVER/SHORT	-	50
BOOKS AND PERIODICALS	-	1,000
TOTAL OPERATING EXPENDITURES	83,240	77,183
TOTAL OPERATIONS & PAYROLL	162,696	168,583
CAPITAL OUTLAY/IMPROVEMENTS	-	-
TOTAL EXPENDITURES and USES	$ 162,696	$ 168,583

Expenditures/Uses By Department
CITY CLERK

	2012-13 OFFICE CITY CLERK	2013-14 OFFICE CITY CLERK
SALARIES	$ 155,437	$ 100,090
ANNUAL LEAVE	-	
SICK PAY	-	
HOLIDAY PAY	-	-
OVERTIME	2,000	500
PERS	36,917	25,773
MEDICARE	2,254	1,459
UNEMPLOYMENT	729	1,426
GROUP. INS.	24,963	25,000
WORKER'S COMP.	4,990	3,873
TOTAL PAYROLL	227,290	158,120
PROF SERV-OTHER	1,000	1,000
ADVERTISING	2,000	2,500
PRINTING AND POSTAGE	4,000	3,500
TRAINING	2,000	2,000
DUES AND MEMBERSHIPS	250	250
TRAVEL	-	-
GENERAL SUPPLIES	2,000	1,500
MINOR EQUIPMENT	-	1,000
BOOKS AND PERIODICALS	200	200
	-	-
TOTAL OPERATING EXPENDITURES	11,450	11,950
TOTAL OPERATIONS & PAYROLL	238,740	170,070
CAPITAL OUTLAY/IMPROVEMENTS	-	-
TOTAL EXPENDITURES and USES	$ 238,740	$ 170,070

Expenditures/Uses by Department
MUNICIPAL COURT

	2012-13 MUNI. COURT	2013-14 MUNI. COURT
SALARIES	$ 109,596	$ 116,397
OVERTIME	2,000	-
ANNUAL LEAVE	-	-
SICK LEAVE	-	-
HOLIDAY PAY	-	-
FICA	-	
MEDICARE	1,589	1,688
UNEMPLOYMENT	729	2,139
PERS	24,581	29,972
GROUP. INS.	24,962	37,500
WORKER'S COMP.	3,518	4,481
TOTAL PAYROLL	166,975	192,177
PROF SERV-PUBLIC DEFENDER	30,000	30,000
PROF SERV-OTHER	3,000	-
PROF SERV-CONFLICT COUNSEL	-	2,000
PROF SERV-INTERPRETER	-	3,000
PROF SERV-SENIOR JUDGE	-	5,000
PROF SERV-WITNESS FEES	-	1,000
PRINTING AND POSTAGE	1,000	1,000
GENERAL SUPPLIES	1,000	4,000
TOTAL OPERATING EXPENDITURES	35,000	46,000
TOTAL OPERATIONS & PAYROLL	201,975	238,177
CAPITAL OUTLAY/IMPROVEMENTS	-	-
TOTAL EXPENDITURES and USES	$ 201,975	$ 238,177

Expenditures/Uses by Department
Administrative Assessment Fund

	2012-13 ADMIN ASSESSMENT FUND	2013-14 ADMIN ASSESSMENT FUND
BEGINNING FUND BALANCE	$ 33,355	$ 6,405
REVENUE and SOURCES		
Revenue	11,000	10,105
Interest Earnings	50	300
TOTAL REVENUE and SOURCES	11,050	10,405
EXPENDITURES and USES		
Expenditures	18,000	20,000
TOTAL EXPENDITURES and USES	18,000	20,000
Net Sources and (Uses) before Other Sources, (Uses)	(6,950)	(9,595)
OTHER SOURCES AND (USES)		
TRANSFERS (TO) OTHER FUNDS	(20,000)	-
TRANSFERS FROM OTHER FUNDS	-	-
TOTAL OTHER SOURCES AND (USES)	(20,000)	-
Net Sources and (Uses)	(26,950)	(9,595)
ENDING FUND BALANCE	$ 6,405.00	$ (3,190)

Expenditures/Uses by Department
Court Facilities Fund

	2012-13 COURT FACILITIES FUND	2013-14 COURT FACILITIES FUND
BEGINNING FUND BALANCE	$ 89,874	$ 15,954
REVENUE and SOURCES		
Revenue	16,000	14,915
Interest Earnings	80	300
TOTAL REVENUE and SOURCES	16,080	15,215
EXPENDITURES and USES		
Expenditures	-	75,000
TOTAL EXPENDITURES and USES	-	75,000
Net Sources and (Uses) before Other Sources, (Uses)	16,080	(59,785)
OTHER SOURCES AND (USES)		
TRANSFERS (TO) OTHER FUNDS	(90,000)	(11,371)
TRANSFERS FROM OTHER FUNDS	-	-
TOTAL OTHER SOURCES AND (USES)	(90,000)	(11,371)
Net Sources and (Uses)	(73,920)	(71,156)
ENDING FUND BALANCE	$ 15,954.00	$ (55,202)

Expenditures/Uses by Department
PLANNING AND COMMUNITY DEVELOPMENT

	2012-13 PLANNING/COMMUNITY DEV	2013-14 PLANNING/COMMUNITY DEV
SALARIES	$ 146,474	$ 131,674
OVERTIME	-	-
ANNUAL LEAVE	-	2,000
SICK LEAVE	-	-
HOLIDAY PAY	-	-
MEDICARE	2,124	1,938
UNEMPLOYMENT	486	1,782
PERS	34,787	33,906
GROUP. INS.	16,642	31,250
WORKER'S COMP.	4,702	5,146
TOTAL PAYROLL	205,215	207,697
PROF SERV-ENGINEERING	5,000	5,000
PROF SERV-OTHER	3,500	3,500
SERVICE-REPAIR AND MAINTENANCE	1,250	-
RENTAL	46	50
ADVERTISING	500	5,000
PRINTING AND POSTAGE	600	2,000
TRAINING	650	2,800
DUES AND MEMBERSHIPS	650	7,000
GENERAL SUPPLIES	1,000	800
MINOR EQUIPMENT	750	3,500
AUTOMOTIVE SUPPLIES	300	300
SAFETY SUPPLIES	300	350
GASOLINE	1,500	1,500
SVC & SUPPLIES	400	400
TOTAL OPERATING EXPENDITURES	16,446	32,200
TOTAL OPERATIONS & PAYROLL	221,661	239,897
CAPITAL OUTLAY/IMPROVEMENTS	-	14,720
TOTAL EXPENDITURES and USES	$ 221,661	$ 254,617

Expenditures/Uses by Department
BUILDING SERVICES

	2012-13 BUILDING SERVICES	2013-14 BUILDING SERVICES
SALARIES	$ 151,781	$ 118,154
ANNUAL LEAVE	-	2,000
SICK LEAVE	-	-
HOLIDAY PAY	-	-
MEDICARE	2,201	1,742
UNEMPLOYMENT	729	1,782
PERS	21,553	30,425
GROUP. INS.	24,963	31,250
WORKER'S COMP.	4,872	4,626
TOTAL PAYROLL	206,099	189,979
PROF SERV-ENGINEERING	3,500	3,500
PROF SERV-OTHER	1,000	1,000
PROF SERV-REIMBURSABLE	-	-
SERVICE-REPAIR AND MAINTENANCE	250	300
ADVERTISING	500	800
PRINTING AND POSTAGE	500	600
TRAINING	500	7,000
DUES AND MEMBERSHIPS	500	7,000
TRAVEL	-	-
GENERAL SUPPLIES	800	800
MINOR EQUIPMENT	500	2,600
AUTOMOTIVE SUPPLIES	600	600
GASOLINE	3,000	3,000
BOOKS AND PERIODICALS	900	3,000
TOTAL OPERATING EXPENDITURES	12,550	30,200
TOTAL OPERATIONS & PAYROLL	218,649	220,179
CAPITAL OUTLAY/IMPROVEMENTS	-	-
TOTAL EXPENDITURES and USES	$ 218,649	$ 220,179

Expenditures/Uses by Department
ANIMAL CONTROL

	2012-13 ANIMAL CONTROL	2013-14 ANIMAL CONTROL
SALARIES	$ 38,049	$ 34,278
OVERTIME	-	2,958
STANDBY	-	-
ANNUAL LEAVE	-	1,872
SICK LEAVE	-	-
HOLIDAY PAY	-	-
MEDICARE	552	567
UNEMPLOYMENT	243	713
PERS	4,071	8,827
GROUP. INS.	8,321	12,500
WORKER'S COMP.	1,221	1,506
TOTAL PAYROLL	52,457	63,220
PROF SERV-OTHER	800	800
CO SHELTER AGREEMENT	3,000	3,000
COMMUNICATIONS (INTERNET,CELL)	-	500
PRINTING AND POSTAGE	500	600
TRAVEL AND TRAINING	700	2,000
GENERAL SUPPLIES	3,200	2,000
MINOR EQUIPMENT	500	4,000
AUTOMOTIVE SUPPLIES	800	3,500
SAFETY SUPPLIES	-	-
GASOLINE	3,500	3,500
TOTAL OPERATING EXPENDITURES	13,000	19,900
TOTAL OPERATIONS & PAYROLL	65,457	83,120
CAPITAL OUTLAY/IMPROVEMENTS	-	-
TOTAL EXPENDITURES and USES	$ 65,457	$ 83,120

Expenditures/Uses by Department
FACILITIES

	2012-13 FACILITIES MAINT.	2013-14 FACILITIES MAINT.
SALARIES	$ 103,977	$ 64,676
STANDBY	-	-
OVERTIME	1,500	1,000
ANNUAL LEAVE	-	-
SICK LEAVE	-	-
HOLIDAY	-	
MEDICARE	1,508	952
UNEMPLOYMENT	608	1,212
PERS	21,470	16,654
GROUP. INS.	20,803	21,250
WORKER'S COMP.	3,338	2,529
TOTAL PAYROLL	153,204	108,273
PROF SRV-ENGINEERING	-	7,400
UTILITY SRV INTERFUND W/S	-	3,000
UTILITY SERVICE-REFUSE	4,000	4,175
CONTRACTED SERVICES-MISC	9,675	9,890
CONTRACT SVC-HVAC	3,000	3,600
CONTRACT SVC-ELECTRICAL	2,000	3,000
SERVICE-REPAIRS & MAINTENANCE	25,000	14,700
EQUIPMENT RENTAL	2,500	2,000
INSURANCE	50,000	33,140
COMMUNICATIONS	48,483	35,259
PRINTING & POSTAGE	-	21,650
TRAINING	-	500
GENERAL SUPPLIES	3,830	4,315
OFFICE SUPPLIES	-	100
MINOR EQUIPMENT	1,000	9,800
AUTOMOTIVE SUPPLIES	1,500	1,150
BUILDING MAINTENANCE SUPPLIES	2,500	2,600
PLANT-SHOP MAINTENANCE SUPPLIES	4,900	4,900
SAFETY SUPPLIES	500	2,498
CHEMICAL SUPPLIES	500	1,000
NATURAL GAS	6,000	9,600
ELECTRICITY	36,000	46,000
PROPANE	-	100
BULK DIESEL	-	200
GASOLINE	3,000	3,000
LICENSES & PERMITS	500	500
TOTAL OPERATING EXPENDITURES	204,888	224,077
TOTAL OPERATIONS & PAYROLL	358,092	332,350
CAPITAL OUTLAY/IMPROVEMENTS	-	-

Expenditures/Uses by Department
FACILITIES

	2012-13 FACILITIES MAINT.	2013-14 FACILITIES MAINT.
TOTAL EXPENDITURES and USES	$ 358,092	$ 332,350

Expenditures/Uses by Department
CEMETERY

	2012-13 CEMETERY	2013-14 CEMETERY
SALARIES	$ -	$ -
STANDBY	-	-
OVERTIME	-	-
ANNUAL LEAVE	-	-
SICK LEAVE	-	-
HOLIDAY PAY	-	-
OTHER BENEFITS	-	-
FICA	-	-
MEDICARE	-	-
UNEMPLOYMENT	-	-
PERS	-	-
GROUP. INS.	-	-
WORKER'S COMP.	-	-
TOTAL PAYROLL	-	-
UTILITY SRV INTERFUND WTR SWR	-	4,000
GENERAL SUPPLIES	-	1,000
ELECTRICITY	-	600
TOTAL OPERATING EXPENDITURES	-	5,600
TOTAL OPERATIONS & PAYROLL	-	5,600
CAPITAL OUTLAY/IMPROVEMENTS	-	-
TOTAL EXPENDITURES and USES	$ -	$ 5,600

Expenditures/Uses by Department
STREETS/STORM DRAINS

	2012-13 STREETS/STORM DRAINS	2013-14 STREETS/STORM DRAINS
SALARIES	$ 219,516	$ 254,036
STANDBY	2,500	2,500
OVERTIME	10,000	10,375
ANNUAL LEAVE	-	-
SICK LEAVE	-	-
HOLIDAY PAY	-	-
OTHER BENEFITS	-	-
FICA	-	1,155
MEDICARE	2,932	3,870
UNEMPLOYMENT	1,458	4,491
PERS	29,654	60,617
GROUP. INS.	37,861	70,625
WORKER'S COMP.	6,492	10,276
TOTAL PAYROLL	310,413	417,945
PROF SERV-ENGINEERING	39,300	39,300
PROF SERV-OTHER	-	1,000
TECH SERVICES-OTHER	-	-
UTILITY SERVICES-REFUSE	5,000	5,000
CONTRACT SERVICES	500	16,500
CONTRACT-TRAFFIC LIGHT MAINTEN	16,500	16,500
SERVICE-REPAIR AND MAINTENANCE	8,000	20,000
ADVERTISING	500	500
PRINTING AND POSTAGE	1,000	1,000
TRAINING	1,000	850
DUES AND MEMBERSHIPS	500	500
EDUCATIONAL ASSISTANCE PROGRAM	500	500
GENERAL SUPPLIES	36,300	30,000
OFFICE SUPPLIES	1,500	1,500
MINOR EQUIPMENT	18,000	18,000
AUTOMOTIVE SUPPLIES	5,750	10,000
SUPPLIES-BUILDING & MAINTENANCE	500	500
PLANT/SHOP SUPPLIES	3,500	7,000
SUPPLIES-SIGNS AND STRIPING	26,000	35,000
SAFETY SUPPLIES	1,500	3,000
CHEMICAL SUPPLY	2,000	5,000
ELECTRICITY	162,000	162,000
PROPANE	3,000	5,000
BULK DIESEL	5,600	5,880
GASOLINE	16,650	20,400
BOOKS AND PERIODICALS	1,000	1,000
LICENSES AND PERMITS	100	450
RTC REIMBURSABLE EXPENDITURES	-	660,000
MACHINERY	-	-
TOTAL OPERATING EXPENDITURES	356,200	1,066,380
TOTAL OPERATIONS & PAYROLL	666,613	1,484,325
CAPITAL OUTLAY/IMPROVEMENTS	170,000	-

Expenditures/Uses by Department
STREETS/STORM DRAINS

	2012-13 STREETS/STORM DRAINS	2013-14 STREETS/STORM DRAINS
TOTAL EXPENDITURES and USES	$ 836,613	$ 1,484,325

Expenditures/Uses by Department
VECTOR CONTROL

	2012-13 VECTOR CONTROL	2013-14 VECTOR CONTROL
SALARIES	$ 24,708	$ 23,504
OVERTIME	-	-
ANNUAL LEAVE	-	-
SICK LEAVE	-	-
HOLIDAY PAY	-	-
MEDICARE	358	341
UNEMPLOYMENT	122	356
PERS	2,643	6,052
GROUP. INS.	4,161	6,250
WORKER'S COMP.	793	905
TOTAL PAYROLL	32,785	37,408
PROF SERV-OTHER	14,400	15,000
SERVICE-REPAIR AND MAINTENANCE	400	835
TRAINING	300	150
GENERAL SUPPLIES	-	100
OFFICE SUPPLIES	100	-
MINOR EQUIPMENT	-	325
AUTOMOTIVE SUPPLIES	1,300	1,650
SAFETY SUPPLIES	100	100
CHEMICAL SUPPLIES	50,262	48,043
GASOLINE	2,500	2,500
LICENSES AND PERMITS	400	400
TOTAL OPERATING EXPENDITURES	69,762	69,103
TOTAL OPERATIONS & PAYROLL	102,547	106,511
CAPITAL OUTLAY/IMPROVEMENTS	-	-
TOTAL EXPENDITURES and USES	$ 102,547	$ 106,511

Expenditures/Uses by Department
PARKS

	2012-13 PARKS	2013-14 PARKS
SALARIES	$ 198,873	$ 205,194
STANDBY	6,328	6,501
OVERTIME	17,250	17,625
ANNUAL LEAVE	-	-
SICK LEAVE	-	-
HOLIDAY PAY	-	-
FICA	-	805
MEDICARE	2,758	3,325
UNEMPLOYMENT	1,215	3,493
PERS	31,837	49,010
GROUP. INS.	35,364	54,375
WORKER'S COMP.	6,106	8,829
TOTAL PAYROLL	299,731	349,157
PROF SERV-ENGINEERING	6,200	7,000
PROF SERV-OTHER	-	-
INTERFUND WTP DEBT ASSESS	-	50,000
UTILITY SRV INTERFUND WTR SWR	150,000	150,000
UTILITY SERVICE-REFUSE	6,000	16,000
CONTRACT SERVICES	4,320	14,000
CONTRACT SVC-ELECTRICAL	2,000	2,000
SERVICE-REPAIR & MAINTENANCE	5,000	5,000
RENTAL	300	300
COMMUNICATIONS (INTERNET,CELL)	-	850
PRINTING AND POSTAGE	200	200
TRAINING	1,500	1,000
DUES AND MEMBERSHIPS	300	300
GENERAL SUPPLIES	15,300	36,000
OFFICE SUPPLIES	700	700
MINOR EQUIPMENT	1,500	1,800
AUTOMOTIVE SUPPLIES	2,000	3,000
BUILDING MAINTENANCE SUPPLIES	2,000	2,000
PLANT SHOP MAINTENANCE SUPPLIES	3,000	5,000
SAFETY SUPPLIES	1,000	1,000
CHEMICAL SUPPLIES	2,000	2,000
ELECTRICITY	26,000	26,000
PROPANE	600	600
BULK DIESEL	4,200	5,000
GASOLINE	6,000	8,000
PERMITS & LICENSES	500	500
TOTAL OPERATING EXPENDITURES	240,620	338,250
TOTAL OPERATIONS & PAYROLL	540,351	687,407
CAPITAL OUTLAY/IMPROVEMENTS	42,450	-
TOTAL EXPENDITURES and USES	$ 582,801	$ 687,407

NON-OPERATING EXPENDITURES

	2012-13 NON-OPERATING	2013-14 NON-OPERATING
EXPENDITURES		
INTEREST EXPENDITURE	172,079	92,415
PRINCIPAL PAYMENT	207,000	86,000
CONTINGENCY	100,000	100,000
TOTAL NON-OPERATING EXPENDITURES	479,079	278,415

Expenditures/Uses by Department
Grants Fund

	2012-13 GRANTS FUND	2013-14 GRANTS FUND
BEGINNING FUND BALANCE	$ 64,234	$ 64,234
REVENUE and SOURCES		
Grant Revenue	-	
TOTAL REVENUE and SOURCES	-	-
EXPENDITURES and USES		
Expenditures	-	
TOTAL EXPENDITURES and USES	-	-
Net Sources and (Uses)	-	-
ENDING FUND BALANCE	$ 64,234.00	$ 64,234

Expenditures/Uses by Department
Transient Lodging Tax Fund

	Transient Lodging Tax Fund 2012-13	Transient Lodging Tax Fund 2013-14
BEGINNING FUND BALANCE	$ 401,057	$ 564,107
REVENUE and SOURCES		
Transient Lodging Tax	250,000	232,500
Interest Earnings	250	232
TOTAL REVENUE and SOURCES	250,250	232,732
EXPENDITURES and USES		
Professional Services - Other	1,750	-
Advertising	150	-
Printing and Postage	150	-
General Supplies	150	-
Grant Awards	85,000	232,500
TOTAL EXPENDITURES and USES	87,200	232,500
Net Sources and (Uses)	163,050	232
ENDING FUND BALANCE	$ 564,107.00	$ 564,339

Expenditures/Uses by Department
Capital Fund

	2012-13 CAPITAL FUND	2013-14 CAPITAL FUND
BEGINNING FUND BALANCE	$ 947,188	$ 353,188
REVENUE and SOURCES		
Revenue	-	-
Interest Earnings	1,000	1,200
TOTAL REVENUE and SOURCES	1,000	1,200
EXPENDITURES and USES		
Improvements other than buildings	465,000	185,000
Machinery and Equipment	130,000	154,900
TOTAL EXPENDITURES and USES	595,000	339,900
Net Sources and (Uses)	(594,000)	(338,700)
ENDING FUND BALANCE	$ 353,188.00	$ 14,488

Expenditures/Uses by Department
Capital Improvement Grant Fund

	2012-13 CAPITAL IMPROVEMENT GRANT FUND
BEGINNING FUND BALANCE	$ 38,825
REVENUE and SOURCES	
Revenue	2,000
Interest Earnings	40
TOTAL REVENUE and SOURCES	2,040
EXPENDITURES and USES	
Expenditures	-
TOTAL EXPENDITURES and USES	-
Net Sources and (Uses)	2,040
ENDING FUND BALANCE	$ 40,865.00

Expenditures/Uses by Department
Capital Improvement Grant Fund

2013-14 CAPITAL IMPROVEMENT GRANT FUND
$ 40,865
2,000
40
2,040
-
-
2,040
$ 42,905

Water
Cashflow Statement

WATER PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2012	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2013	(3) BUDGET YEAR ENDING 06/30/14 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received From Customers	3,187,324	4,800,000	5,323,380	
Cash Received From Bond Debt Fee	3,143,022	3,143,022	3,434,198	
Cash Received From Other Funds for Service	129,874			
Cash Received From Others	97,966			
Service and Supplies	(1,411,741)	(1,914,452)	(1,981,033)	
Wages and Benefits	(1,157,433)	(1,117,410)	(1,356,734)	
Non-operating Revenues				
Miscellaneous				
a. Net cash provided by (or used for) operating activities	3,989,012	4,911,160	5,419,811	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities				
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Connection Fees	5,297			
Debt Re-payment	(1,459,836)	(1,513,902)	(1,576,869)	
Interest on Debt	(3,256,951)	(3,203,231)	(3,145,884)	
Capital Outlay	(185,653)	(240,000)	(153,200)	
In Lieu of Water Rights Fees		5,000	-	
c. Net cash provided by (or used for) capital and related financing activities	(4,897,143)	(4,952,133)	(4,875,953)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Received	10,585	1,500	1,500	
d. Net cash provided by (or used in) investing activities	10,585	1,500	1,500	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(897,546)	(39,473)	545,358	
CASH AND CASH EQUIVALENTS AT July 1, 20xx	4,799,501	3,901,955	3,862,482	
CASH AND CASH EQUIVALENTS AT June 30, 20xx	3,901,955	3,862,482	4,407,840	

Water Enterprise Fund
Budget Summary

	Water Enterprise Fund 2012-13	Water Enterprise Fund 2013-14
BEGINNING NET ASSETS	$ 73,805,706	$ 72,540,135.00
REVENUE and SOURCES		
WATER SALES	4,800,000	5,323,380
WATER CONNECTIONS	-	-
MATERIAL & LABOR	10,000	-
WTP DEBT ASSESSMENT	3,143,022	3,434,198
INTEREST EARNINGS	1,500	1,500
IN LIEU OF WATER RIGHTS	5,000	-
WATER RIGHTS LEASE	-	-
MISC. REVENUE	250,000	190,000
TOTAL REVENUE and SOURCES	8,209,522	8,949,078
EXPENSES and USES		
WATER DISTRIBUTION	8,386,281	8,560,571
WATER TREATMENT PLANT	1,088,812	1,163,081
TOTAL EXPENSES and USES	9,475,093	9,723,652
Net Sources and (Uses) before Other Sources, (Uses)	(1,265,571)	(774,574)
OTHER SOURCES AND (USES)		
TRANSFERS (TO) OTHER FUNDS	-	-
TRANSFERS FROM OTHER FUNDS	-	-
TOTAL OTHER SOURCES AND (USES)	-	-
Net Sources and (Uses)	(1,265,571)	(774,574)
ENDING NET ASSETS	$ 72,540,135.00	$ 71,765,561.11

Expenditures/Uses by Department
Water Treatment Plant

	2012-13 WTP	2013-14 WTP
SALARIES	222,660	209,262
STANDBY	20,600	25,100
OVERTIME	20,000	20,000
ANNUAL LEAVE	-	-
SICK LEAVE	-	-
HEALTH STIPEND	4,500	-
HOLIDAY PAY	-	-
MEDICARE	3,229	3,688
UNEMPLOYMENT	1,215	3,564
PERS	33,356	53,885
GROUP. INS.	41,605	62,500
OPEB	-	11,500
WORKER'S COMP.	7,147	20,959
TOTAL PAYROLL	354,312	410,459
ENGINEERING	20,500	20,500
PROF SERV-OTHER	-	-
TECH SERVICES-LAB ANALYSIS	-	-
UTILITY SERVICE-REFUSE	400	400
CONTRACT SERVICES	6,100	6,600
CONTRACT SVC-ANALYTICAL	2,500	5,500
CONTRACT SVC-HVAC	3,000	3,400
CONTRACT SVC-RESIDUALS DISPOSE	160,000	162,000
CONTRACT SVC-WTP OPERATIONS	-	-
CONTRACT SVC-ELECTRICAL & CONT	10,000	6,000
CONTRACT SVC-SCADA	10,000	6,500
SERVICE-REPAIR AND MAINTENANCE	23,350	35,000
RENTAL	1,000	-
INSURANCE	81,400	91,168
COMMUNICATIONS	-	8,754
ADVERTISING	500	500
PRINTING AND POSTAGE	500	500
TRAINING	2,000	2,000
DUES AND MEMBERSHIPS	500	500
TRAVEL	-	-
EDUCATIONAL ASSISTANCE PROGRAM	500	500
OFFICE SUPPLIES	1,500	1,500
MINOR EQUIPMENT	5,000	3,000
AUTOMOTIVE SUPPLIES	1,750	1,500
JANITORIAL SUPPLIES	1,500	500
PLANT/SHOP/MAINT. SUPPLIES	16,050	12,000
SAFETY SUPPLIES	1,000	1,000
CHEMICALS	94,500	94,500
NATURAL GAS	30,000	30,000
ELECTRICITY	250,000	250,000
BULK DIESEL	2,100	2,100

Expenditures/Uses by Department
Water Treatment Plant

	2012-13 WTP	2013-14 WTP
GASOLINE	3,150	1,000
BOOKS AND PERIODICALS	700	700
PERMITS AND LICENSES	5,000	5,000
TOTAL OPERATING EXPENSES	734,500	752,622
TOTAL OPERATIONS & PAYROLL	1,088,812	1,163,081
INTEREST EXPENSE	-	-
TOTAL NON-OPERATING EXPENSES	-	-
TOTAL EXPENSES and USES	1,088,812	1,163,081

Expenditures/Uses by Department
Water Distribution

	2012-13 WATER DISTRIBUTION	2013-14 WATER DISTRIBUTION
SALARIES	499,147	543,629
STANDBY	18,000	18,600
OVERTIME	22,750	22,747
ANNUAL LEAVE	-	-
SICK LEAVE	-	-
HEALTH STIPEND	600	-
HOLIDAY PAY	-	-
FICA	-	350
MEDICARE	7,238	8,482
UNEMPLOYMENT	3,305	8,269
PERS	98,263	138,530
GROUP. INS.	97,772	143,125
OPEB	-	25,000
WORKER'S COMP.	16,023	37,544
TOTAL PAYROLL	763,098	946,276
PROF SERV-ENGINEERING	15,500	15,500
PROF SERV-OTHER	4,000	4,000
PROF SERV-AUDITING	20,000	20,000
TECH SERVICES-LAB ANALYSIS	-	-
UTILITY SERVICE-REFUSE	5,000	4,000
CONTRACT SERVICES	3,000	-
CONTRACT SVC-ANALYTICAL	9,000	7,000
CONTRACT SVC-ELECTRICAL	10,000	5,000
CONTRACT SERVICES	20,000	20,000
REPAIRS & MAINTENANCE	17,000	25,000
REPAIRS & MAINTENANCE-ROADS	15,000	10,000
REPAIRS & MAINTENANCE-TCID	102,000	102,000
RENTAL	1,500	-
INTERFUND COST ALLOC. BUILD	20,000	61,089
INSURANCE	86,761	97,340
COMMUNICATIONS	-	1,560
ADVERTISING	2,000	2,000
PRINTING AND POSTAGE	30,000	25,000
TRAINING	3,500	3,500
DUES AND MEMBERSHIPS	2,000	2,000
TRAVEL	-	-
EDUCATIONAL ASSISTANCE PROGRAM	500	500
OFFICE SUPPLIES	10,000	8,000
MINOR EQUIPMENT	12,220	15,000
AUTOMOTIVE SUPPLIES	8,700	9,500
JANITORIAL SUPPLIES	3,000	1,500
METER SERVICE SUPPLIES	50,000	85,000
PLANT/SHOP/MAINT. SUPPLIES	32,000	32,000
METER INSTALLATION SUPPLIES	7,000	-
SAFETY SUPPLIES	1,500	1,500

Expenditures/Uses by Department
Water Distribution

	2012-13 WATER DISTRIBUTION	2013-14 WATER DISTRIBUTION
CHEMICAL SUPPLIES	5,000	5,500
NATURAL GAS	2,000	3,000
ELECTRICITY	375,000	400,000
PROPANE	3,000	1,000
BULK DIESEL	10,000	6,000
GASOLINE	20,000	30,000
BOOKS AND PERIODICALS	800	800
PERMITS AND LICENSES	16,721	16,721
COMMUNITY SUPPORT	6,250	6,250
WATER RIGHTS PROTECTION	250,000	201,151
IMPROVEMENTS OTHER THAN BUILDINGS	-	-
DEPRECIATION	3,240,000	3,240,000
TOTAL OPERATING EXPENSES	4,419,952	4,468,411
TOTAL OPERATIONS & PAYROLL	5,183,050	5,414,687
INTEREST EXPENSE	3,203,231	3,145,884
TOTAL NON-OPERATING EXPENSES	3,203,231	3,145,884
TOTAL EXPENSES and USES	8,386,281	8,560,571

Sewer
Cashflow Statement

SEWER PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2012	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2013	(3) BUDGET YEAR ENDING 06/30/14 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received From Customers	1,892,078	1,898,000	1,898,000	
Service and Supplies	(460,180)	(566,327)	(838,070)	
Wages and Benefits	(494,030)	(488,960)	(572,690)	
a. Net cash provided by (or used for) operating activities	937,868	842,713	487,240	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities				
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Developer Agreements				
Sewer Connection Fees	669			
Deferred Charge				
Debt Re-payment	(304,493)	(238,009)	(168,131)	
Interest on Debt	(354,376)	(342,526)	(342,526)	
Capital Outlay	(53,700)	(685,000)	(1,567,400)	
Deferred Charges				
c. Net cash provided by (or used for) capital and related financing activities	(711,900)	(1,265,535)	(2,078,057)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Received	18,328	-	33,550	
d. Net cash provided by (or used in) investing activities	18,328	-	33,550	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	244,296	(422,822)	(1,557,267)	
CASH AND CASH EQUIVALENTS AT July 1, 20xx	8,123,000	8,367,296	7,944,474	

Sewer
Cashflow Statement

CASH AND CASH EQUIVALENTS AT June 30, 20xx	8,367,296	7,944,474	6,387,207	

Sewer Enterprise Fund
Budget Summary

	Sewer Enterprise Fund 2012-13	Sewer Enterprise Fund 2013-14
BEGINNING NET ASSETS	29,922,310	29,360,997
REVENUE and SOURCES		
SEWER SERVICES	1,898,000	1,898,000
SEWER CONNECTIONS	-	-
MATERIAL & LABOR	-	-
GRANT CONTRIBUTIONS	-	33,550
INTEREST EARNINGS	8,500	8,500
TOTAL REVENUE and SOURCES	1,906,500	1,940,050
EXPENSES and USES		
SEWER	2,467,813	2,832,152
TOTAL EXPENSES and USES	2,467,813	2,832,152
Net Sources and (Uses) before Other Sources, (Uses)	(561,313)	(892,102)
OTHER SOURCES AND (USES)		
TRANSFERS (TO) OTHER FUNDS	-	-
TRANSFERS FROM OTHER FUNDS	-	-
TOTAL OTHER SOURCES AND (USES)	-	-
Net Sources and (Uses)	(561,313)	(892,102)
ENDING NET ASSETS	$ 29,360,997.00	$ 28,468,895.00

Expenditures/Uses by Department
Wastewater

	2012-13 SEWER	2013-14 SEWER
SALARIES	295,634	310,606
STANDBY	26,657	26,568
OVERTIME	24,767	26,143
ANNUAL LEAVE	-	-
SICK LEAVE	-	-
HEALTH STIPEND	-	-
HOLIDAY PAY	-	-
FICA	-	350
MEDICARE	4,287	5,268
UNEMPLOYMENT	2,454	4,776
PERS	63,680	78,526
GROUP. INS.	61,991	81,875
OPEB	-	17,000
WORKER'S COMP.	9,490	21,578
TOTAL PAYROLL	488,960	572,691
PROF SERV-ENGINEERING	30,500	45,000
PROF SERV-OTHER	10,000	10,000
PROF SERV-AUDITING	20,000	20,000
TECH SERVICES-LAB ANALYSIS	-	-
TECH SERVICES-OTHER	-	-
UTILITY SERVICES-WATER & SEWER	-	-
UTILITY SERVICE-REFUSE	3,125	10,000
CONTRACT SERVICES	-	-
CONTRACT SVC-ANALYTICAL	8,000	10,000
CONTRACT-SEWER CLEANING & INSP	35,000	35,000
CONTRACT SVC-ELECTRICAL	8,000	15,000
CONTRACT SERVICES-SCADA	21,000	21,000
SERVICE-REPAIR AND MAINTENANCE	32,000	75,000
ROAD MAINTENANCE	3,500	3,500
TCID-REPAIRS & MAINTENANCE	-	-
RENTAL	6,000	6,000
INTERFUND COST ALLOC. BUILD	20,000	33,677
INSURANCE	44,652	49,842
COMMUNICATIONS	-	2,676
ADVERTISING	1,000	1,000
PRINTING AND POSTAGE	30,000	30,225
TRAINING	3,000	8,250
DUES AND MEMBERSHIPS	500	500
TRAVEL	-	-
EDUCATIONAL ASSISTANCE PROGRAM	500	500
OFFICE SUPPLIES	5,000	5,000
MINOR EQUIPMENT	10,000	20,000
AUTOMOTIVE SUPPLIES	8,000	10,000
JANITORIAL SUPPLIES	500	500

Expenditures/Uses by Department
Wastewater

	2012-13 SEWER	2013-14 SEWER
METER SERVICE SUPPLIES	-	-
PLANT/SHOP/MAINT. SUPPLIES	30,000	32,000
E-ONE SUPPLIES	46,500	75,000
SAFETY SUPPLIES	1,500	1,500
CHEMICAL SUPPLIES	20,400	25,000
NATURAL GAS	1,500	3,000
ELECTRICITY	136,400	136,400
PROPANE	3,000	3,000
BULK DIESEL	10,000	10,000
GASOLINE	15,000	15,000
BOOKS AND PERIODICALS	750	750
PERMITS AND LICENSES	1,000	1,000
IMPROVEMENTS OTHER THAN BUILDINGS	-	122,750
DEPRECIATION	1,070,000	1,070,000
TOTAL OPERATING EXPENSES	1,636,327	1,908,070
TOTAL OPERATIONS & PAYROLL	2,125,287	2,480,761
INTEREST EXPENSE	342,526	334,810
TOTAL NON-OPERATING EXPENSES	342,526	334,810
TOTAL EXPENSES and USES	2,467,813	2,815,571

Expenditures/Uses by Department
RCT District #1 Fund

	2012-13 RCT #1	2013-14 RCT #1
BEGINNING FUND BALANCE	$ 800	$ 800
REVENUE and SOURCES		
Revenue	-	-
Interest Earnings	-	-
TOTAL REVENUE and SOURCES	-	-
EXPENDITURES and USES		
Expenditures	-	-
TOTAL EXPENDITURES and USES	-	-
Net Sources and (Uses) before Other Sources, (Uses)	-	-
OTHER SOURCES AND (USES)		
TRANSFERS (TO) OTHER FUNDS	-	(800)
TRANSFERS FROM OTHER FUNDS	-	-
TOTAL OTHER SOURCES AND (USES)	-	(800)
Net Sources and (Uses)	-	(800)
ENDING FUND BALANCE	$ 800.00	$ -