

**City of Farmington**  
110 West Columbia Street  
Farmington, MO 63640



**Annual Budget**  
**for Fiscal Year Ending September 30, 2015**

### MISSION STATEMENT

The City of Farmington is dedicated to providing the highest achievable standard of public service to all who live, visit, or work in Farmington by:

- (1) ensuring the protection of life and property,
- (2) providing safe and efficient public infrastructure,
- (3) promoting cultural and recreational facilities and programs,
- (4) developing and expanding economic activity,
- (5) protecting and preserving natural and historical resources, and
- (6) providing exemplary customer service.



City of Farmington  
110 West Columbia Street  
Farmington, Missouri 63640  
[www.farmington-mo.gov](http://www.farmington-mo.gov)

## TABLE OF CONTENTS

### Section 1 - Preface

Budget Message .....	1
Fund Accounting Overview.....	5
Budget Structure.....	8

### Section 2 - General Information

City Council.....	9
Organizational Chart.....	10
Demographics Information.....	11

### Section 2 - Summary Information

Cash & Cash Equivalents Roll Forward Schedule.....	12
Fund Transfer Detail.....	15
Debt Roll Forward Schedule.....	16
Revenue Sources.....	17
Expenditures.....	18
Capital Expenditures.....	19
Governmental Funds Summary – By Department.....	20
Proprietary Funds Summary – By Department.....	22

### Section 3 - Governmental Funds

General Fund Budgets by Department	
Administration .....	23
Reserve .....	24
Police.....	25
Municipal Court.....	26
Fire.....	27
Street.....	28
Parks and Recreation.....	29
Library.....	30
Fleet Maintenance.....	31
Public Works.....	32
Debt Service Fund Budget Summary.....	33
Transient Tax Fund Budget Summary.....	34
Special Allocation Fund Budget Summary.....	35
Storm Water/ Parks Tax Fund Budget Summary.....	36
Transportation Tax Fund Budget Summary.....	37
Capital Projects Fund Budget Summary.....	38

### Section 4 - Proprietary Funds

Civic Complex Fund Budget Summary	
Civic Center, Water Park & Centene Center .....	39
Senior Center.....	41
Airport Fund Budget Summary.....	42
Utility Fund Budget Summaries by Department	
Electric Department.....	43
Water Department.....	45
Sewer Fund Budget Summary.....	47

### Section 5 - Supplemental Information

Listing of Approved Positions.....	49
------------------------------------	----



# City of Farmington

110 West Columbia Street, Farmington, Missouri 63640-0110

Phone: 573.756.1701 Fax: 573.756.0611

[www.farmington-mo.gov](http://www.farmington-mo.gov)

September 23, 2014

Honorable Mayor and City Council  
City of Farmington  
110 West Columbia  
Farmington, Missouri 63640

Subject: Fiscal Year 2015 Budget

Dear Mayor and City Council:

I am pleased to present the Fiscal Year 2015 Budget for approval by the Mayor and City Council. The budget reflects a continued commitment on the part of the elected officials and management team to provide high-value service throughout our operating departments, continuous investment in infrastructure, appropriate levels of staffing, and planned replacement of equipment.

## Fiscal Year 2014 Overview:

- In November 2013 the voters approved a 10 year extension of the ½ cent capital improvement sales tax. The City Council subsequently approved the issuance of certificates of participation to fund the construction of the new library, police department renovations, and additions to the water park. The new library construction was initiated in July 2014 with the police station renovations scheduled to begin in October 2014. Addition of the splash pad facility to the water park is expected to begin in December 2014 and planned to be ready for the 2015 season.
- The basement of Long Memorial Hall was renovated 2014 to better utilize the available space for court and administrative functions, and to provide a better security environment for municipal court. The construction was completed in June 2014.
- A new first-out pumper truck was ordered by the fire department with a planned delivery date of January 2015.
- The City Council approved an agreement with the Farmington R-7 School District to share in the cost of construction of new tennis courts at Engler Park. The new courts are scheduled for completion in October 2014 for an approximate cost of \$450,000. The City and School District will share the final construction costs equally.
- During the ending fiscal year, the street department has completed the Columbia and Liberty Street projects in cooperation with the Missouri Department of Transportation. In

addition, the electric department has completed installation of the conduits for underground utilities along Liberty Street and Columbia Street and has begun the installation of street lamps along Columbia.

- The water and sewer department has completed several rehabilitation projects including both water and sewer main replacements and extensions. Well #20 was completed and began operation in June 2014. The Tower Drive water tower interior and exterior was also repainted.
- The second of three consecutive year increases in sewer rates approved by City Council was effective in October 2014 with the final increase to be in October 2015. The increases provide much-needed additional revenue to maintain the waste water treatment plants, lift stations, and sewage collection system.
- In response to forecasted increases in wholesale electric rates, the City Council approved an increase in retail electric rates that was effective in March 2014. The rate increase will generate approximately 11% more total revenue for the electric utility. In addition, the City Council approved a power cost adjustment ordinance to help ensure that the electric rates are adjusted with temporary increases in the wholesale market, without the need to review or approve a general rate increase. The wholesale cost projections, provided by the Missouri Public Energy Pool (MoPEP), are based on current contract arrangements, increased asset ownership, and a stable regulatory environment. In addition, changes to the billing determinants for distributing capacity charges among pool members resulted in higher energy costs for Farmington; however, local costs will remain below the MoPEP average all-in costs. In addition, MoPEP approved a reduction in the price that it currently pays its members for generation capacity to align with current market prices. Moreover, MoPEP amended the method for allocating capacity charges to the pool members. The prior method was based on the pro-rata load share during the annual coincidental pool peak. The model implemented in 2013 uses the average of twelve (monthly) coincidental peaks. The change in capacity cost allocation resulted in an approximate 3% increase of the all-in cost of energy for Farmington. Moreover, the Prairie State Energy Campus experienced unplanned outages during the summer of 2014 resulting in higher all-in wholesale energy costs.
- The City continued to maintain a fiscally conservative approach to service delivery resulting in stable tax rates and service user fees. The City ended FY 2014 with cash reserves within established standards for the general fund, utility fund, and sewer fund. The airport and civic complex fund cash reserves continue to be below established minimum target balances.

The FY2015 Budget includes all planned revenues and expenditures for each fund and operating department for the period October 1, 2014 through September 30, 2015. Revenues and expenditures for each activity or service, excluding inter-fund transfers, are included in the individual department budgets. The line item budget projections are included for management discussion and analysis, and are not an integral component of the overall adopted budget plan. Line item transfers within a department or fund may be made within the budget period with the advisement of management in response to changing operational concerns. The budget also includes

a significant capital investment in buildings, equipment, and infrastructure required to maintain operating systems throughout the City.

- The proposed budget is structured to maintain and support core local government operations at a service level consistent with current and past operations. The proposed city-wide operating budget, excluding personnel, debt service, and capital outlay is \$28,013,700, representing 54% of the overall budget. The cost of wholesale power for resale to utility customers is included in the operation budget and is projected to be \$18,880,000 comprising 67.4% of the operating budget.
- The City will employ 128 full-time employees in FY 2014. The budget includes an additional technician in the water department to perform valve and hydrant maintenance. In addition, the City utilizes many part-time and seasonal workers to staff the recreational programs and the water park, and to meet work surge requirements in a cost effective manner.
- The City Council approved the Fiscal Year 2014 – 2018 Employee Classification and Step Plan effective October 1, 2014, and due to the new organizational structure and costs associated with adjustments to the pay plan, the budget includes continued steps throughout the plan when available but does not include a general cost of living increase for city employees. The employee healthcare benefit remains unchanged from the prior year and the cost of providing medical insurance decreased approximately 1.2%. Workman's Compensation Insurance costs changed insignificantly. The total budgeted personnel expense is \$8,458,800 or 16.4% of the overall budget.
- FY 2015 capital construction and acquisition includes extensive investment in the new library, police department, and water park. In addition, the City will continue its commitment to street and storm water improvements throughout the community. The budget provides funding for replacement of critical operating vehicles and equipment to ensure that our employees have safe and dependable operating equipment.
- Projected improvements for the Farmington Regional Airport encompass fee-title property and easement acquisition to eliminate existing airspace obstructions for the north end of the airport, and acquisition of property for the future extension on the south end of the airport. The project is estimated to cost approximately \$1.3M and is funded by a 90% cash match from the Missouri Department of Transportation. Acquisitions began in 2013, but will not likely be completed until mid 2015. Fee-title acquisitions for the north end of the runway were completed in 2014. One additional parcel needs to be purchased on the south end of the runway, and easements will need to be negotiated for fourteen additional properties on the north end.

The City utilizes debt to finance large capital expenditures. Outstanding debt obligations include: (1) Missouri Association of Municipal Utilities lease purchase agreement for the fire station; (2) Revenue bond issue for expansion of the west waste water treatment plant; (3) Certificates of Participation for the radionuclide treatment plants and the east waste water treatment plant ultraviolet disinfection equipment; (4) Lease-Purchase agreement with US Bancorp for fire apparatus; and (5) Certificates of Participation for the construction of a new library, renovations to the police station, and renovations to the water park. The ensuing annual debt service obligation of \$2,686,500 comprises 5.2% of city-wide expenditures.

The slow recovery from the 2008 financial collapse and prolonged high unemployment level has resulted in a stable – declining local economic environment for the past several budget cycles. The City has adjusted its revenue projections and planned expenditures in response to the economic downturn, and has been able to maintain consistent levels of service, capital investment, staffing, and operating reserves despite the tenuous economic conditions. Sales tax revenue in Fiscal Year 2014 was approximately 5.0%, or \$147,949 above the revenue received in Fiscal Year 2013. This represents the first year of any appreciable growth in sales tax since Fiscal Year 2006, however the sales tax revenue results in an effective decrease in the revenue and expense margin when normal inflationary indices are applied over the eight year period.


The annual operating budget is a dynamic and flexible planning tool. It is important to recognize that changing conditions and revised priorities may result in revisions in department or fund budgets throughout the year. City Council, in collaboration with professional staff, should continuously monitor the budget performance of individual activities and make regular adjustments to the budget as necessary to ensure that the overall fiscal condition of the City is within established ranges.

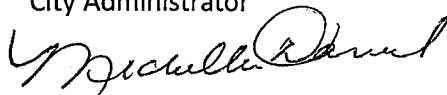
The net discretionary revenue available for capital improvements and equipment replacement will continue to be reduced until economic activity taxes begin to grow at a pace at least consistent with the growth in expenses. The City Council and management staff must be cognizant of the unrestricted fund balance targets and adjust planned spending to ensure that the minimum balances are preserved and maintained.

The wholesale electric energy market has shown substantial increases during the last two quarters of Fiscal Year 2014, due principally to MoPEP owned generation assets experiencing extended unplanned outages. The MoPEP staff has indicated that most of the operational issues have been addressed by the operating agencies, however, it is clear that the operation of the MoPEP owned electric plants presents a real financial risk to the City. City Council should continue to closely monitor electric wholesale costs on a monthly basis in order to anticipate and forecast future rate increases that might be caused by the instability in the wholesale electric market.

We are confident that the City of Farmington will continue to prosper economically and that the efforts of the City Council, our numerous volunteer Boards and commissions, along with the professional staff of the city will continue to offer an environment that encourages the growth of businesses and provides opportunities for an exceptional quality of life for its residents.

Respectfully,

  
Gregory S. Beavers, MPPA  
City Administrator

  
Michelle Daniel  
Finance Director

## FUND ACCOUNTING OVERVIEW

The basic concept of fund accounting and the types of funds that exist in the Farmington City Government are defined as follows.

Fund Accounting. Unlike most private enterprises, the City provides many services, which, if they were not provided by a government agency, would be considered monopolistic. Therefore, many of the private sector controls, such as price, no longer ensure that services are provided in the most effective and efficient manner possible. Also, unlike private enterprise, governments have the ability to raise revenues through taxes rather than through the exchange of goods or services. Taxes are not usually applied strictly on the basis of the services received in exchange.

These two basic differences between private enterprise and governments have led taxpayers and other groups with particular interests in government to seek means of controlling the expenditures of government. Legal and political constraints have been instituted which require governments to expend moneys in certain restricted ways. Certain resources, such as some federal grants, are legally available only if they are used for specific programs, like community development block grants. A city is required to refund these resources if not used within the specific conditions established by law or the grant agreement.

In order to account for these resources and the related expenditures, an accounting theory based on a measurement unit called a fund was developed. Instead of putting all of a city's resources together in one set of accounts and then trying to figure which ones are related, a city's resources are accounted for in separate sub-entities called funds.

Each fund is a self-balancing set of accounts that records all the activity concerning the assets, liabilities, fund balances, revenues and expenditures needed to carry on a specific activity. The separation of the city's activities into funds allows the city to maintain the appropriate (required) controls over expenditures for each activity and to report on specific activities to interested citizens.

The city will maintain the minimum number of funds necessary to satisfy statutory, regulatory, and accounting requirements, as well as providing adequate information for management decision making.

Fund Types. All of the city funds are classified into two broad fund types. These fund types are governmental and proprietary.

Governmental Funds. Governmental fund operations are usually financed from involuntary resources such as taxes or other sources not generally related to the operation itself or necessarily in proportion to the service or benefit provided. Governmental fund operations are accounted for using a modified accrual basis of accounting. The governmental funds utilized by the city include:

General Fund. The general fund is the chief operating fund of the city. It is used to account for all financial resources except those required to be accounted for in another fund. Activities involved in this fund typically include general government, public safety, finance, personnel, public works, and recreation.



Debt Service Fund. The debt service fund is used to account for the accumulation of resources for, and the payment of long-term debt principle and interest. Activities involved in this fund typically include bond covenants that require the use of a debt service fund or funds are that are being accumulated for debt service payments in future years.

Special Allocation Fund. The special allocation fund is a special revenue fund used by the city to account for those tax revenues received from tax increment financing districts. Activities in this fund are limited to the receipt of payments in lieu of taxes, incremental property tax revenues, and incremental economic activity tax revenues.

Tourism Tax Fund. The tourism tax fund is a special revenue fund used by the city to account for those tax revenues received from the hotel/motel tax. Activities in this fund are limited to the receipt of taxes and expenditures related to the tourism bureau with which the City has contracted services.

Capital Improvement Fund. The capital improvement fund is used to account for resources designated to and expenses related to the acquisition of major capital assets or facilities. (Minor acquisitions are financed from regular operating funds.) Activities involved in this fund typically include bond projects where the debt is being repaid with governmental fund resources and major capital improvements being paid for from a capital sales tax.

Storm Water and Local Parks Tax Fund. The storm water and local parks tax fund is established pursuant to statutory requirements for all revenues received and expenses incurred related to the ¼ cent storm water and local parks sales tax.

Transportation Tax Fund. The transportation tax fund is established pursuant to statutory requirements for all revenues received and expenses incurred related to the ¼ cent transportation sales tax.

Proprietary Funds. Proprietary funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing both goods and services to the general public on a continuing basis be financed or recovered primarily through user charges. Said user charges are to be determined such that revenues earned less expenses incurred (net income) is appropriate for capital maintenance, public policy, management control, accountability, and other appropriate purposes.

Proprietary funds will make a payment in lieu of taxes to the general fund. The payment shall be based on a percentage of revenues deemed sufficient to cover administrative services rendered and shall not be accounted for as inter-fund transfers.

Examples: Civic Complex, Airport, Utilities (Electric and Water), and Sewer.

Fund Balance Reserves. The city must maintain a prudent level of financial resources to protect against the need to reduce service levels or raise taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures. Additionally, adequate reserve levels are necessary to provide the city with the ability to exercise flexibility in financial planning and development of future

projects as well as demonstrate financial strength to external agencies. The following general guidelines will be used for budgeting and management decision making purposes.

Governmental Fund Reserves.

Operating Reserves - Governmental funds shall maintain an operating reserve at a minimum of one and one-half months and maximum of two and one-half months operating expenses, 13% and 21% of annual operating expenses respectively. An operating reserve minimum and/or maximum is not required for the debt service, capital projects, and special allocation governmental funds.

It will be the intent of the city that operating reserves at the end of a fiscal year in excess of the recommended maximum will be budgeted and expended in the next fiscal year.

Proprietary Fund Reserves.

Operating Reserves. Proprietary funds shall maintain an operating reserve at a minimum level of one and one-half months and a maximum of two and one-half months operating expenses less cost of goods sold, 13% and 21% of annual operating expenses less cost of goods sold respectively.

Depreciation and Replacement Reserves. A depreciation and replacement reserve shall be maintained at a level sufficient to address unforeseen equipment failure and future equipment replacement. The city will utilize an average of the prior three fiscal year's depreciation for each proprietary fund as a baseline for the level of reserve recommended.

Energy Market Reserves. An energy market reserve shall be maintained on the proprietary fund accounting for the electric operations to hedge unforeseen energy market increases experienced within a budget year. A recommended basis for level of energy market reserves will be four percent (4%) of the energy cost budgeted for the upcoming fiscal year. (Energy cost is defined as the electricity cost of goods sold less demand charges, distribution facility charges, and transmission charges.)

## BUDGET STRUCTURE

The City of Farmington budget is approved by ordinance. The adoption of the budget is done at the fund level. However, department and line item amounts are included as incidental information to assist in the monitoring of performance to budget throughout the fiscal year.

Budget management responsibility is as follows:

Fund Level: City Council, City Administrator, and Finance Director

Department Level: Department Head

The City utilizes a twelve-digit account number (FFF-DDD-SS-OOOO) for the tracking of revenues and expenses. Account numbers listed in the budget are defined as shown:

Fund (FFF). All financial activity of the City must be recorded in a fund.

Department (DDD). The department or division that has budgetary responsibility for an expenditure.

Sub-department or Functional Area (SS) - The sub-department or functional area allows budget items to be broken down further within a department. Sub-departments or functional areas may be requested by the appropriate department head and are approved and assigned by the Finance Director. An example of this is seen in the Civic Center where expenses are tracked by functional area, i.e., administration, facilities, aquatics, concessions, special events, programs, and senior services.

Object (OOOO). All financial activity in the city must be recorded to an object or line item.

Objects include:

- Asset Accounts (1000-1999)
- Liability Accounts (2000-2999)
- Fund Balance (Equity) Accounts (3000-3999)
- Revenue Accounts (4000-4999)
- Expenses
  - Personnel (5000-5999)
  - Operational (6000-6999)
  - Capital (7000-7999)

Mayor  
Stuart 'Mit' Landrum

City Council

Ward 1  
John Robinson  
jrobinson@farmington-mo.gov

Ward 2  
Dave Holman  
dholman@farmington-mo.gov

Larry Forsythe  
lforsythe@farmington-mo.gov

June Crites  
lcrites@farmington-mo.gov

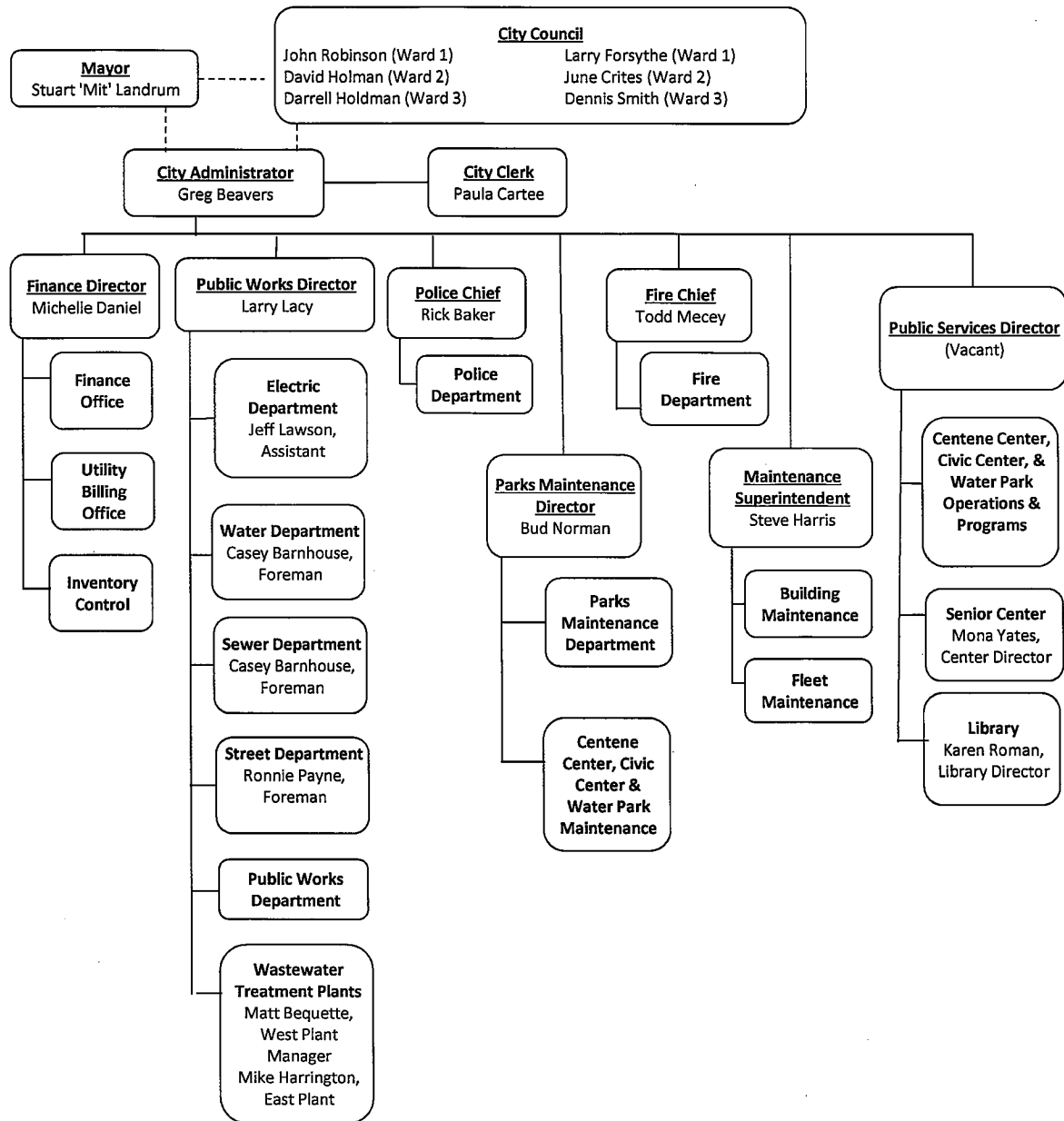
Ward 3  
Darrell Holdman  
dholdman@farmington-mo.gov

Ward 4  
Mark Kellogg  
mkellogg@farmington-mo.gov

Dennis Smith  
dsmith@farmington-mo,.gov

Garrett Boatright  
gboatright@farmington-mo.gov

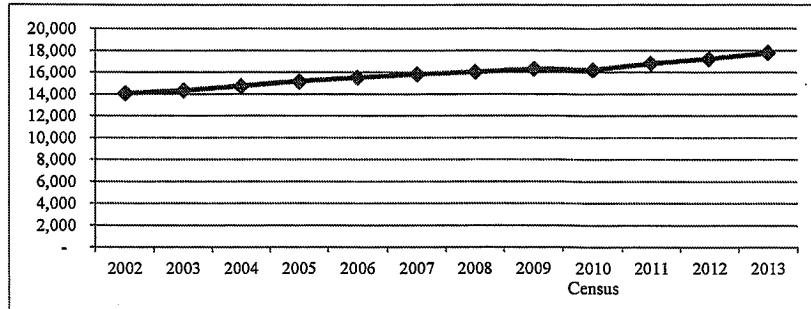
**ORGANIZATIONAL CHART**  
\*At time of adoption



## Demographic Growth Indicators

### Population

	<u>Estimated</u>
2002	14,076
2003	14,339
2004	14,751
2005	15,183
2006	15,512
2007	15,827
2008	16,044
2009	16,318
2010 Census	16,240
2011	16,804
2012	17,251
2013	17,796



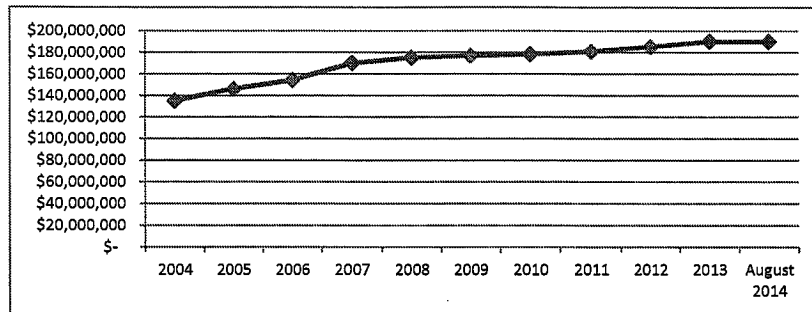
The City of Farmington has continued to experience growth in its population at an average annual rate of 2% and is now ranked 41st in the State in estimated city size.

Source: US Census Bureau

### Assessed Valuation

As of October:

2004	\$ 135,341,707
2005	\$ 146,410,480
2006	\$ 154,410,800
2007	\$ 170,198,280
2008	\$ 175,299,570
2009	\$ 177,265,660
2010	\$ 178,340,770
2011	\$ 181,135,880
2012	\$ 185,421,100
2013	\$ 190,439,509
August 2014	\$ 190,248,830



\*Local and State assessed property is not included.

Property is assessed in accordance with Missouri law. Vehicle property values are assessed using the National Automobile Dealers' Association (NADA) Official Used Car Guide trade-in value. A change from using "clean" to "average" valuations in 2014 led to a decrease in personal property values of \$2,035,139. Real property for 2014 increased \$1,844,460.

Source: St. Francois County Assessor, Assessed Valuation Reports

**Cash & Cash Equivalents Roll Forward  
FY2015 Budget**

Cash & Cash Equivalents	Governmental Funds	Proprietary Funds	Grand Total
Undesignated Checking Account	\$ 1,319,748	\$ 5,631,445	\$ 6,951,193
Certificates Of Deposit	12,000	0	12,000
Other Cash Accounts	105,068	300,000	405,068
Depreciation and Replacement Reserves	0	1,160,000	1,160,000
Undesignated Checking Account (R)	5,536	0	5,536
Cap Imp Bond Debt Service	366,588	459,072	825,660
Transient Tax Account	117,610	0	117,610
Special Allocation Checking Account	2,412	0	2,412
Karsch-Downtown District	338,895	0	338,895
Hwy 67 District	204,767	0	204,767
Project Accounts	0	0	0
Sales Tax Receipts	856,336	0	856,336
Debt Reserves Accounts	0	555,500	555,500
Utility & Builder Deposits	0	390,824	390,824
Certificates Of Deposit	0	5,000	5,000
Sewer Debt SRF Accounts	0	2,053,434	2,053,434
<u>Reserves @ 9/30/2013</u>	<u>3,328,960</u>	<u>10,555,274</u>	<u>13,884,234</u>
<u>Cash Held for Other Funds</u>	<u>350,713</u>	<u>(350,713)</u>	<u>0</u>
<u>Changes in Cash due to Grant Receivables &amp; Accruals</u>	<u>(117,610)</u>	<u>379,495</u>	<u>261,885</u>
<u>Adjusted Reserves @ 9/30/2013</u>	<u>3,562,063</u>	<u>10,584,056</u>	<u>14,146,119</u>
<u>Change in Cash - FY2014 Budget w/Amendments</u>	<u>(890,900)</u>	<u>(3,750,300)</u>	<u>(4,641,200)</u>
<u>Projected Cash 09/30/2014</u>	<u>2,671,163</u>	<u>6,833,756</u>	<u>9,504,919</u>
<u>Change in Cash - FY2015</u>	<u>(8,703,400)</u>	<u>(151,400)</u>	<u>(8,854,800)</u>
<u>Carry-over and Loan Proceeds Adjustments</u>	<u>8,645,800</u>	<u>0</u>	<u>8,645,800</u>
<u>Projected Cash 09/30/2015</u>	<u>2,613,563</u>	<u>6,682,356</u>	<u>9,295,919</u>
Unrestricted Cash Reserves	1,630,679	2,243,742	3,874,420
<i>Target Reserve Threshold (17%)</i>	<i>1,291,575</i>	<i>1,885,215</i>	<i>2,784,430</i>
<i>Operating Budget (Capital not included)</i>	<i>7,597,500</i>	<i>11,089,500</i>	<i>18,687,000</i>
<i>Percent of Operating Budget without Power Costs included</i>	<i>21%</i>	<i>20%</i>	<i>21%</i>
<i>Percent of Operating Budget with Power Costs Included</i>		<i>7%</i>	<i>10%</i>
Assigned Cash Reserves			
Wilson Rozier Repairs	43,517	0	43,517
Storm Water Detention	35,857	0	35,857
Depreciation/Replacement	0	800,000	800,000
Energy Market Reserve	0	300,000	300,000
Committed Cash Reserves			
Green Space/Playgrounds	0	0	0
Restricted Cash Reserves			
Operations	0	133,857	133,857
Liabilities (Deposits and Debt Reserves)	8,826	3,004,758	3,013,584
Capital Projects	611,610	0	611,610
Depreciation/Replacement Funds	0	200,000	200,000
TIF Projects			
Karsch-Downtown District	282,307	0	282,307
Hwy 67 District	767	0	767

**Notes:**

1. Amounts listed in the "Current Cash Held for Other Funds" represent monies in fund cash balances owed to (negatives) or due from (positives) other funds within the next twelve months.

**Cash & Cash Equivalents Roll Forward  
FY2015 Budget**

	Governmental Funds						
	General	Debt Service	Transient Tax	Special Allocation	Parks and Storm Water Tax	Transportation Tax Fund	Capital Projects
<b>Cash &amp; Cash Equivalents</b>							
Undesignated Checking Account	\$ 1,319,748						
Certificates Of Deposit	12,000						
Other Cash Accounts	105,068						
Depreciation and Replacement Reserves							
Undesignated Checking Account (R)		5,536					
Cap Imp Bond Debt Service		366,588					
Transient Tax Account			117,610				
Special Allocation Checking Account				2,412			
Karsch-Downtown District				338,895			
Hwy 67 District				204,767			
Project Accounts							
Sales Tax Receipts					264,306	3,521	588,510
Debt Reserves Accounts							
Utility & Builder Deposits							
Certificates Of Deposit							
Sewer Debt SRF Accounts							
<u>Reserves @ 9/30/2013</u>	1,436,816	372,124	117,610	546,074	264,306	3,521	588,510
<u>Cash Held for Other Funds</u>	420,537					(69,824)	
<u>Changes in Cash due to Grant Receivables &amp; Accruals</u>			(117,610)				
<u>Adjusted Reserves @ 9/30/2013</u>	1,857,353	372,124	(0)	546,074	264,306	(66,304)	588,510
<u>Change in Cash - FY2014 Budget w/Amendments</u>	(305,800)	(352,900)	0	(293,000)	(98,000)	135,700	23,100
<u>Projected Cash 09/30/2014</u>	1,551,553	19,224	(0)	253,074	166,306	69,396	611,610
<u>Change in Cash - FY2015</u>	(1,015,400)	0	0	30,000	0	112,000	(7,830,000)
<u>Carry-over and Loan Proceeds Adjustments</u>	815,800	0	0	0	0	0	7,830,000
<u>Projected Cash 09/30/2015</u>	1,351,953	19,224	(0)	283,074	166,306	181,396	611,610
<b>Unrestricted Cash Reserves</b>	1,263,753	19,224	(0)	(0)	166,306	181,396	0
Target Reserve Threshold (17%)	1,291,575	N/A	N/A	N/A	N/A	N/A	N/A
Operating Budget (Capital not included)	7,597,500	N/A	N/A	N/A	N/A	N/A	N/A
Percent of Operating Budget without Power Costs included	17%						
Percent of Operating Budget with Power Costs Included							
<b>Assigned Cash Reserves</b>							
Wilson Rozier Repairs	43,517	0	0	0	0	0	0
Storm Water Detention	35,857	0	0	0	0	0	0
Depreciation/Replacement	0	0	0	0	0	0	0
Energy Market Reserve	0	0	0	0	0	0	0
<b>Committed Cash Reserves</b>							
Green Space/Playgrounds	0	0	0	0	0	0	0
<b>Restricted Cash Reserves</b>							
Operations	0	0	0	0	0	0	0
Liabilities (Deposits and Debt Reserves)	8,826	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	611,610
Depreciation/Replacement Funds	0	0	0	0	0	0	0
TIF Projects							
Karsch-Downtown District	0	0	0	282,307	0	0	0
Hwy 67 District	0	0	0	767	0	0	0

**Notes:**

1. Amounts listed in the "Current Cash Held for Other Funds" represent monies in fund cash balances owed to (negatives) or due from (positives) other funds within the next twelve months.



**Cash & Cash Equivalents Roll Forward  
FY2015 Budget**

Cash & Cash Equivalents	Proprietary Funds			
	Civic Recreation Complex	Airport	Utility	Sewer
Undesignated Checking Account	\$ 312,988	\$ 900	\$ 4,988,000	\$ 329,557
Certificates Of Deposit				
Other Cash Accounts			300,000	
Depreciation and Replacement Reserves	260,000	25,000	675,000	200,000
Undesignated Checking Account (R)				
Cap Imp Bond Debt Service	459,072			
Transient Tax Account				
Special Allocation Checking Account				
Karsch-Downtown District				
Hwy 67 District				
Project Accounts				
Sales Tax Receipts				
Debt Reserves Accounts			453,510	101,990
Utility & Builder Deposits			390,824	
Certificates Of Deposit			5,000	
Sewer Debt SRF Accounts				2,053,434
<u>Reserves @ 9/30/2013</u>	1,032,060	25,900	6,812,334	2,684,981
<u>Cash Held for Other Funds</u>		(350,713)		
<u>Changes in Cash due to Grant Receivables &amp; Accruals</u>		379,495		
<u>Adjusted Reserves @ 9/30/2013</u>	1,032,060	54,682	6,812,334	2,684,981
<u>Change in Cash - FY2014 Budget w/Amendments</u>	(592,900)	0	(3,007,200)	(150,200)
<u>Projected Cash 09/30/2014</u>	439,160	54,682	3,805,134	2,534,781
<u>Change in Cash - FY2015</u>	0	0	(105,900)	(45,500)
<u>Carry-over and Loan Proceeds Adjustments</u>	0	0	0	0
<u>Projected Cash 09/30/2015</u>	439,160	54,682	3,699,234	2,489,281
Unrestricted Cash Reserves	339,160	29,682	1,874,900	
<i>Target Reserve Threshold (17%)</i>	335,291	73,661	1,083,903	392,360
<i>Operating Budget (Capital not included)</i>	1,972,300	433,300	6,375,900	2,308,000
<i>Percent of Operating Budget without Power Costs included</i>	17%	7%	29%	6%
<i>Percent of Operating Budget with Power Costs Included</i>				
Assigned Cash Reserves				
Wilson Rozier Repairs	0	0	0	0
Storm Water Detention	0	0	0	0
Depreciation/Replacement	100,000	25,000	675,000	0
Energy Market Reserve	0	0	300,000	0
Committed Cash Reserves				
Green Space/Playgrounds	0	0	0	0
Restricted Cash Reserves				
Operations	0	0	0	133,857
Liabilities (Deposits and Debt Reserves)	0	0	849,334	2,155,424
Capital Projects	0	0	0	0
Depreciation/Replacement Funds	0	0	0	200,000
TIF Projects				
Karsch-Downtown District	0	0	0	0
Hwy 67 District	0	0	0	0

**Notes:**

1. Amounts listed in the "Current Cash Held for Other Funds" represent monies in fund cash balances owed to (negatives) or due from (positives) other funds within the next twelve months.

City of Farmington  
Net Fund Transfer Detail  
For the Period: 10/1/2014-9/30/2015

	GOVERNMENTAL FUNDS							PROPRIETARY FUNDS				
								Utility Fund				
	General Fund	Debt Service Fund	Tourism Tax Fund	Special Allocation Fund	Parks & Storm Water Fund	Trans- portation Fund	Capital Project Fund	Civic Complex Fund	Airport Fund	Electric	Water	Sewer Fund
TRANSFER TO:												
General Fund	489,000	\$ 0	\$ 0	\$ 0	\$ (210,000)	\$ 0	\$ (279,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	489,000	0	0	0	(210,000)	0	(279,000)	0	0	0	0	0
Debt Service Fund												
TIF Project Costs		259,000										
Sales Tax Revenue		979,000					(979,000)					
Total	0	1,238,000	0	(259,000)	0	0	(979,000)	0	0	0	0	0
Tourism Fund												
Total	0	0	0	0	0	0	0	0	0	0	0	0
Special Allocation Fund												
Total	(235,000)	0	0	507,000	(86,000)	(86,000)	(100,000)	0	0	0	0	0
Parks & Storm Water Fund												
Total	0	0	0	0	0	0	0	0	0	0	0	0
Transportation Fund												
Total	0	0	0	0	0	0	0	0	0	0	0	0
Capital Projects Fund												
Total	0	0	0	0	0	0	0	0	0	0	0	0
Civic Complex Fund												
Total	(305,000)	0	0	0	0	0	0	305,000	0	0	0	0
Airport Fund												
Operations	(7,500)								7,500			
Capital							(100,000)		100,000			
Total	(7,500)	0	0	0	0	(100,000)	0	0	107,500	0	0	0
Utility Fund - Electric												
Total	0	0	0	0	0	0	0	0	0	0	0	0
Utility Fund - Water												
Total	0	0	0	0	0	0	0	0	0	0	0	0
Sewer Fund												
Total	0	0	0	0	0	0	0	0	0	0	0	0
Net Transfers	\$ (58,500)	\$ 1,238,000	\$ 0	\$ 248,000	\$ (296,000)	\$ (186,000)	\$ (1,358,000)	\$ 305,000	\$ 107,500	\$ 0	\$ 0	\$ 0

City of Farmington  
Debt Schedule  
For the Year Ended: 09/30/2015

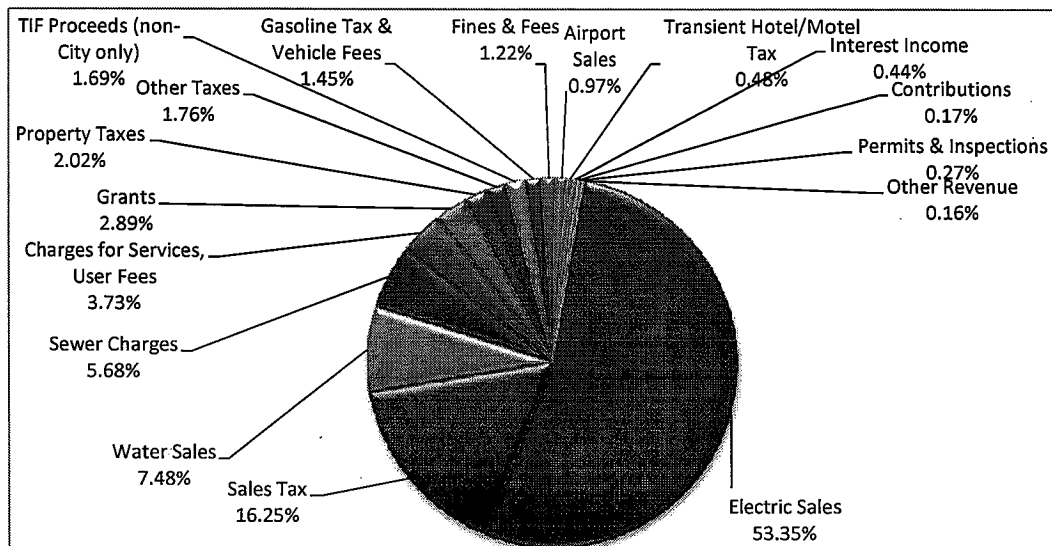
Description		09/30/2014 Balance	BUDGETED		09/30/2015 Balance
			Payments	Additions	
General Fund:	Fire Pumper Capital Lease	815,761	(268,657)	0	547,104
Debt Service Fund:	MAMU08A Lease - Fire Station	3,490,000	(180,000)		3,310,000
	2014 COP - Library, Police Station, Water Park	8,650,000	(785,000)		7,865,000
	Total	12,140,000	(965,000)	0	11,175,000
Water Fund:	COPs - Radionuclide Project	3,425,000	(390,000)		3,035,000
	Total	3,425,000	(390,000)	0	3,035,000
Sewer Fund:	Revenue Bond-SRF Series 2000A	2,355,000	(315,000)		2,040,000
	COPs - Sewer UV Equipment	775,000	(85,000)		690,000
	Sewer Vac Truck Capital Lease	0	(34,000)	350,000	316,000
	Total	3,130,000	(434,000)	350,000	3,046,000
TOTAL CITY-WIDE:		\$ 19,510,761	\$ (2,057,657)	\$ 350,000	\$ 17,803,104

**City of Farmington - Fiscal Year 2015**

**Revenue Sources**

\*Inter-Fund Transfers/PILOTs not Included

Category	ORIGINAL BUDGET	
	Amount	Percent
Electric Sales	\$ 22,130,000	53.35%
Sales Tax	\$ 6,743,000	16.25%
Water Sales	\$ 2,450,300	5.91%
Sewer Charges	\$ 2,306,500	5.56%
Charges for Services, User Fees	\$ 1,545,800	3.73%
Grants	\$ 1,199,500	2.89%
Property Taxes (net of collection fee)	\$ 836,500	2.02%
Other Taxes	\$ 730,500	1.76%
TIF Proceeds (non-City only)	\$ 703,000	1.69%
Intergovernmental - Water	\$ 651,000	1.57%
Gasoline Tax & Vehicle Fees	\$ 600,000	1.45%
Fines & Fees	\$ 505,300	1.22%
Airport Sales	\$ 401,800	0.97%
Transient Hotel/Motel Tax	\$ 200,000	0.48%
Interest Income & Lease Discounts	\$ 183,500	0.44%
Contributions	\$ 68,700	0.17%
Zoning/Building Permits & Inspections	\$ 114,000	0.27%
Other Revenue	\$ 65,600	0.16%
Intergovernmental - Sewer	\$ 48,000	0.12%
<b>Total Revenue</b>	<b>\$ 41,483,000</b>	<b>100.00%</b>

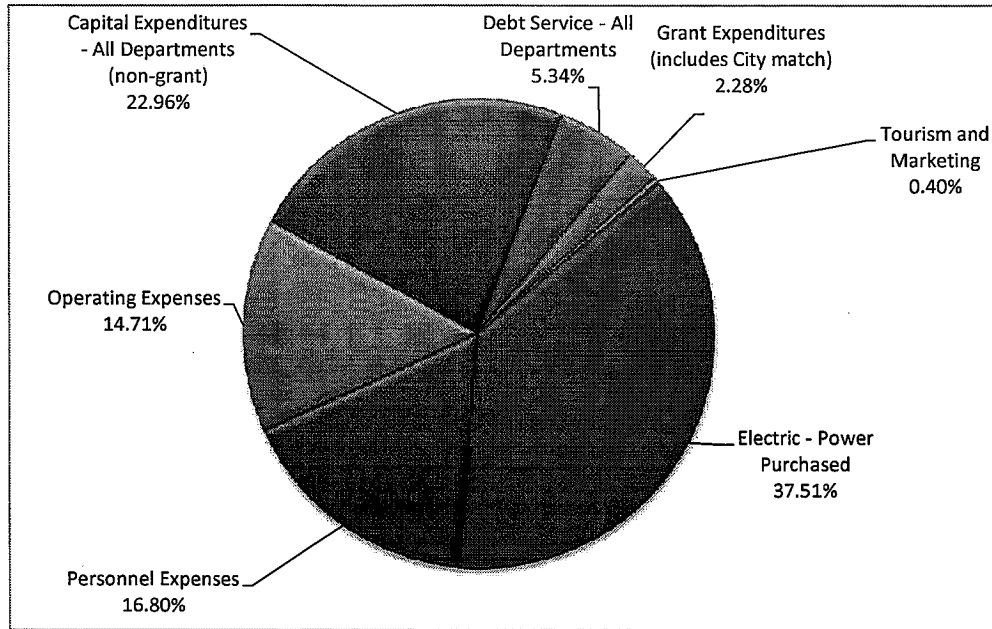


**City of Farmington - Fiscal Year 2015**

**Expense Summary**

\* Inter-fund Transfers/PILOTs not included

Category	ORIGINAL BUDGET	
	Amount	Percent
Electric - Power Purchased	\$ 18,880,000	37.51%
Personnel Expenses	\$ 8,458,800	16.80%
Operating Expenses	\$ 7,406,000	14.71%
Capital Expenditures - All Departments (non-grant)	\$ 11,556,500	22.96%
Debt Service - All Departments	\$ 2,686,500	5.34%
Grant Expenditures (includes City match)	\$ 1,150,000	2.28%
Tourism and Marketing	\$ 200,000	0.40%
Total Expenditures	\$ 50,337,800	100.00%

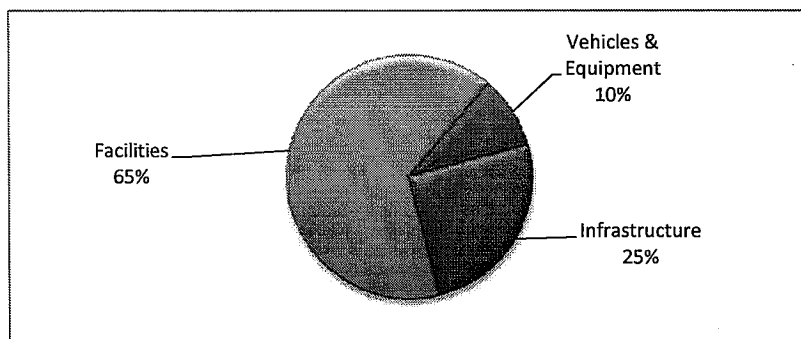


**Fiscal Year 2015  
Capital Expenditures**

Fund	Department	Type	Description	Amount	
General	Administration	Vehicles	Car - City Administrator	26,000	
	Police	Vehicles	Police Cars (2)	65,000	
	Police	Vehicles	Animal Control Vehicle	35,000	
	Police	Equipment	Radio Muting/Repeater Upgrade - Microwave System	30,000	
	Street	Equipment	Front End Loader	60,000	
	Parks	Equipment	Service Truck	45,000	
	Parks	Equipment	Mower Replacement	20,000	
	Parks	Infrastructure	Giessing Lake Dock	38,000	
	Maintenance	Vehicles	Truck Replacement - Maintenance Superintendent	30,000	
	Public Works	Vehicles	Truck Replacement - City Planner	20,000	
	Special Allocation	Downtown TIF	Infrastructure	Downtown Land/Bldg Improvements	270,000
Highway 67 TIF		Infrastructure	District Improvements	50,000	
Storm Water Tax	Storm Water	Infrastructure	Storm Water Drainage Improv.	545,000	
Transportation Tax	Transportation	Infrastructure	Street Improvements	543,000	
Capital Tax	Capital Projects	Facilities	Civic Center/Water Park Improvements	1,355,000	
	Capital Projects	Facilities	Library Construction Project	5,075,000	
	Capital Projects	Facilities	Police Department Renovation	1,400,000	
	Capital Projects	Infrastructure	Park System Improvements	331,000	
				\$ 9,938,000	
Airport Utility	Airport	Infrastructure	Engineering & Land Acquisition	1,000,000	
	Electric	Equipment	Mini-Excavator w/Trailer	50,000	
	Electric	Equipment	Service Truck Replacement	60,000	
	Electric	Equipment	Line Truck Replacement	170,000	
	Electric	Facilities	*Warehouse Heating	21,000	
	Water	Infrastructure	Main Replacements	125,000	
	Water	Equipment	Valve Exerciser (Trailer Mounted)	40,000	
	Water	Vehicles	Service Truck - Valve Exerciser	20,000	
	Water	Vehicles	Service Truck Replacement	45,000	
	Water	Equipment	Skid Steer Replacement	55,000	
	Water	Facilities	*Warehouse Heating	3,000	
	Sewer	Sewer	Infrastructure	Main Extension/Replacement	100,000
		Sewer	Infrastructure	Capital System Maintenance	50,000
		Sewer	Equipment	Sludge Truck Rebuild	45,000
		Sewer	Facilities	*Warehouse Heating	2,000
		Sewer	Equipment	Vac Truck (Purchased via capital lease)	350,000
				\$ 2,136,000	

**Total Capital Costs City-Wide:**

Vehicles & Equipment	\$ 1,166,000
Infrastructure	\$ 3,052,000
Facilities	\$ 7,856,000
	<u>\$ 12,074,000</u>



City of Farmington  
FY 2015  
Governmental Funds Summary by Department

Department	Revenue	Personnel Expenditures	Operating Expenditures	Debt Service	Capital	Net Revenue less Expenses
<b>GENERAL FUND</b>						
Administration	\$ 1,499,000	\$ 584,600	\$ 404,500	\$ 0	\$ 26,000	\$ 483,900
Reserve	\$ 186,000	\$ 0	\$ 322,000	\$ 0	\$ 0	\$ (136,000)
Police	\$ 533,500	\$ 2,017,000	\$ 361,100	\$ 0	\$ 130,000	\$ (1,974,600)
Municipal Court	\$ 27,800	\$ 80,000	\$ 12,900	\$ 0	\$ 0	\$ (65,100)
Fire	\$ 24,700	\$ 772,500	\$ 127,900	\$ 279,000	\$ 840,000	\$ (1,994,700)
Streets	\$ 619,000	\$ 547,000	\$ 225,100	\$ 0	\$ 60,000	\$ (213,100)
Parks	\$ 58,500	\$ 407,000	\$ 203,100	\$ 0	\$ 103,000	\$ (654,600)
Library	\$ 33,300	\$ 243,500	\$ 104,500	\$ 0	\$ 0	\$ (314,700)
Maintenance	\$ 0	\$ 242,700	\$ 240,800	\$ 0	\$ 30,000	\$ (513,500)
Public Works	\$ 118,100	\$ 347,000	\$ 75,300	\$ 0	\$ 20,000	\$ (324,200)
	\$ 3,099,900	\$ 5,241,300	\$ 2,077,200	\$ 279,000	\$ 1,209,000	\$ (5,706,600)
Sales Tax (Reserve Dept.)	\$ 3,372,000					\$ (2,334,600)
Administrative PILOTS	\$ 1,377,700					\$ (956,900)
Transfer from Storm Water & Parks Tax Fund			\$ 210,000			\$ (746,900)
Transfer from Capital Projects Fund				\$ 279,000	\$ 0	\$ (467,900)
Transfer to Special Allocation - TIF Increment			\$ (235,000)			\$ (702,900)
Net transfer to Civic Complex Fund			\$ (305,000)			\$ (1,007,900)
Net transfer to Airport			\$ (7,500)			\$ (1,015,400)
<b>DEBT SERVICE FUND</b>						
Debt Service	\$ 50,000	\$ 0	\$ 0	\$ 1,288,000	\$ 0	\$ (1,238,000)
Net transfer from Special Allocation				\$ 259,000		\$ (979,000)
Net transfer from Capital Projects				\$ 979,000		\$ 0
<b>TOURISM TAX FUND</b>						
Tourism	\$ 200,000	\$ 0	\$ 200,000	\$ 0	\$ 0	\$ 0
<b>SPECIAL ALLOCATION FUND</b>						
General	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Downtown-Karsch Redev.	\$ 589,000	\$ 0	\$ 444,000	\$ 0	\$ 270,000	\$ (125,000)
City TIF Proceeds Transfer	\$ 454,000					\$ 329,000
Transfer to Debt Service				\$ (259,000)		\$ 70,000
Highway 67 Redev.	\$ 114,000	\$ 0	\$ 164,500	\$ 0	\$ 42,500	\$ (93,000)
City TIF Proceeds Transfer	\$ 53,000					\$ (40,000)
<b>STORM WATER LOCAL PARKS TAX FUND</b>						
Storm Water Local Parks	\$ 841,000	\$ 0	\$ 0	\$ 0	\$ 545,000	\$ 296,000
Transfer to General Fund (Parks Department)			\$ (210,000)			\$ 86,000
Transfer from/to Special Allocation Fund -TIF increment			\$ (86,000)			\$ 0

City of Farmington  
FY 2015  
Governmental Funds Summary by Department

Department	Revenue	Personnel Expenditures	Operating Expenditures	Debt Service	Capital	Net Revenue less Expenses
<b>TRANSPORTATION TAX FUND</b>						
Transportation	\$ 841,000	\$ 0	\$ 0	\$ 0	\$ 543,000	\$ 298,000
Transfer from/to Special Allocation Fund - <i>TIF increment</i>			\$ (86,000)			\$ 212,000
Transfer to Airport Fund					\$ (100,000)	\$ 112,000
<b>CAPITAL PROJECTS FUND</b>						
Capital Projects	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,161,000	\$ (8,161,000)
Sales Tax	\$ 1,689,000					\$ (6,472,000)
Transfer to General Fund				\$ (279,000)	\$ 0	\$ (6,751,000)
Transfer from Special Allocation						\$ (6,751,000)
Transfer to Special Allocation - <i>TIF Increment</i>			\$ (100,000)			\$ (6,851,000)
Transfer to Debt Service				\$ (979,000)		\$ (7,830,000)
<i>Funded from COP Projects Fund</i>					\$ 7,830,000	\$ 0



City of Farmington  
FY 2015  
Proprietary Funds Summary by Department

Department	Revenue	Personnel Expenditures	Operating Expenditures	Debt Service	Capital	Net Revenue less Expenses
<b>CIVIC COMPLEX FUND</b>						
Civic Center, Centene, Water Park	\$ 1,359,800	\$ 857,600	\$ 710,600	\$ 0	\$ 0	\$ (208,400)
Senior Center	\$ 307,500	\$ 171,300	\$ 232,800	\$ 0	\$ 0	\$ (96,600)
	\$ 1,667,300	\$ 1,028,900	\$ 943,400	\$ 0	\$ 0	\$ (305,000)

Net transfer from General Fund - Operations Subsidy \$ 305,000 \$ 0

Department	Revenue	Personnel Expenditures	Operating Expenditures	Debt Service	Capital	Net Revenue less Expenses
<b>AIRPORT FUND</b>						
Airport Operations	\$ 425,800	\$ 46,000	\$ 387,300	\$ 0	\$ 0	\$ (7,500)
Grant Proceeds and Expenses	\$ 900,000	\$ 0	\$ 0	\$ 0	\$ 1,000,000	\$ (100,000)
	\$ 1,325,800	\$ 46,000	\$ 387,300	\$ 0	\$ 1,000,000	\$ (107,500)

Net transfer from General Fund \$ 7,500 \$ (100,000)

Net transfer from Transportation Fund \$ 100,000 \$ 0

Department	Revenue	Personnel Expenditures	Operating Expenditures	Debt Service	Capital	Net Revenue less Expenses
<b>ELECTRIC UTILITY (UTILITY FUND)</b>						
Electric Operations	\$ 3,253,000	\$ 1,004,000	\$ 1,948,000	\$ 0	\$ 301,000	\$ 0
Power Purchased	\$ 18,880,000	\$ 0	\$ 18,880,000	\$ 0	\$ 0	\$ 0
	\$ 22,133,000	\$ 1,004,000	\$ 20,828,000	\$ 0	\$ 301,000	\$ 0

Department	Revenue	Personnel Expenditures	Operating Expenditures	Debt Service	Capital	Net Revenue less Expenses
<b>WATER UTILITY (UTILITY FUND)</b>						
Water	\$ 2,450,500	\$ 326,100	\$ 1,460,100	\$ 504,500	\$ 288,000	\$ (128,200)
Intergovernmental Contracts	\$ 651,000	\$ 46,000	\$ 582,700	\$ 0	\$ 0	\$ 22,300
	\$ 3,101,500	\$ 372,100	\$ 2,042,800	\$ 504,500	\$ 288,000	\$ (105,900)

Department	Revenue	Personnel Expenditures	Operating Expenditures	Debt Service	Capital	Net Revenue less Expenses
<b>SEWER FUND</b>						
Sewer	\$ 2,411,500	\$ 726,000	\$ 920,600	\$ 615,000	\$ 197,000	\$ (47,100)
Intergovernmental Contracts	\$ 48,000	\$ 40,500	\$ 5,900	\$ 0	\$ 0	\$ 1,600
	\$ 2,459,500	\$ 766,500	\$ 926,500	\$ 615,000	\$ 197,000	\$ (45,500)

ACCOUNT NUMBER	ACCOUNT TITLE	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 BUDGET	FY2015 BUDGET
<b>REVENUE</b>						
101-161-00-4110	Property Taxes	\$ 801,573	\$ 808,642	\$ 841,507	\$ 851,000	\$ 858,000
101-161-00-4111	Prop Taxes Collection Fee	(15,698)	(16,205)	(14,689)	(21,400)	(21,500)
101-161-00-4112	Allowance For Bad Debt	(4,147)	6,562	3,773	0	0
101-161-00-4121	Financial Inst. Tax	2,541	1,802	4,449	4,500	4,500
101-161-00-4122	Railroad & Utility Tax	6,102	6,215	6,761	6,500	6,000
101-161-00-4150	Gross Receipts Buss. Tax	592,223	550,946	517,242	530,000	500,000
101-161-00-4160	Other Taxes (Sur Tax)	51,246	54,145	55,051	55,000	50,000
101-161-00-4200	Business Licenses (Tax)	101,896	102,769	99,659	98,000	100,000
101-161-00-4320	Rental Income	2,200	14,075	14,810	14,000	1,000
101-161-00-4501	Contributions - Farmington R-7	0	0	0	230,000	0
101-161-00-4802	Cash Over/Short	0	0	(21)	0	0
101-161-00-4810	Admin Misc Revenue	24,379	14,439	2,560	1,000	1,000
101-161-00-4811	Pilot Payments	1,106,864	1,155,000	1,270,171	1,345,600	1,377,700
		2,669,179	2,698,390	2,801,272	3,114,200	2,876,700
<b>PERSONNEL EXPENSES</b>						
101-161-00-5001	Administration Salaries	401,126	405,322	358,260	370,000	385,000
101-161-00-5002	Administrative Overtime	6,714	6,042	7,196	500	500
101-161-00-5003	Part-Time Salaries	16,217	12,007	22,640	30,000	30,000
101-161-00-5004	Administration Payroll Tax	25,283	31,216	29,154	33,000	34,000
101-161-00-5005	Admin. Health Ins. & Ret.	94,320	98,828	89,288	91,000	93,000
101-161-00-5010	Employee Recognition Prog.	19,845	19,335	22,272	22,000	22,000
101-161-00-5011	Emp Incentive/Tuition Reimb.	0	212	1,500	6,000	6,000
101-161-00-5015	Safety Committee Activity	765	1,348	1,175	2,000	2,000
101-161-00-5021	Training	1,850	2,712	3,734	4,000	4,000
101-161-00-5024	Uniform Special Account	253	1,887	0	300	300
101-161-00-5036	Unemployment Claims	4,459	2,962	3,484	4,000	4,000
101-161-00-5041	Contract & Temp. Labor	0	930	2,989	3,800	3,800
		570,832	582,800	541,692	566,600	584,600
<b>OPERATING EXPENSES</b>						
101-161-00-6001	Penalties	925	245	903	0	0
101-161-00-6005	Telephone And Utilities	40,903	40,240	36,982	46,000	46,000
101-161-00-6006	Legal Services	36,643	29,000	33,888	36,500	36,500
101-161-00-6007	Accounting And Finance	30,500	30,000	30,385	31,000	31,000
101-161-00-6008	Engineering	0	5,935	55,825	0	0
101-161-00-6009	Other Professional Services	12,822	10	2,060	7,000	7,000
101-161-00-6010	Dues & Subscriptions	5,251	6,431	8,925	7,000	7,000
101-161-00-6011	Travel Expense	10,059	8,348	3,854	4,000	4,000
101-161-00-6013	Office Supplies	8,189	6,753	10,376	8,500	10,000
101-161-00-6014	Postage And Printing	29,486	22,001	22,017	25,000	25,000
101-161-00-6016	Vehicle Gas/Oil	2,327	2,045	2,280	2,200	2,200
101-161-00-6018	Bldg Repairs & Maintenance	12,424	27,528	31,713	33,000	24,000
101-161-00-6020	Other Equip. Rep. & Maintenance	766	234	190	300	300
101-161-00-6021	Technology Equip Repair	0	0	0	1,000	0
101-161-00-6022	Comp. & Network Equipment (includes copier)	53,323	78,234	70,478	59,000	66,000
101-161-00-6030	Community Devel Activities	47,006	10,340	44,441	35,000	35,000
101-161-00-6046	Misc. Equipment & Supplies	67	158	(59)	0	0
101-161-00-6062	Council Expenses & Projects	8,600	2,250	6,963	7,000	10,000
101-161-00-6074	Contracts	40,967	29,097	40,050	45,000	45,000
101-161-00-6079	Contracts - Economic Development	0	0	0	41,500	55,000
101-161-00-6820	R-7 School Dist Projects (Tennis Courts)	0	0	0	0	0
101-161-00-6098	Cost of Rentals Upkeep	0	1,079	0	500	500
		340,257	299,926	401,271	389,500	404,500
<b>CAPITAL EXPENSES</b>						
101-161-00-7801	City Hall Renovation - Basement	0	25,449	55,678	300,000	0
101-161-00-7601	Cars	0	0	0	0	26,000
101-161-00-7602	Computer Equip./Network (see 101-161-00-6022,	30,794	0	0	0	0
		30,794	25,449	55,678	300,000	26,000
Net Revenue Less Expenses		\$ 1,727,297	\$ 1,790,216	\$ 1,802,632	\$ 1,858,100	\$ 1,861,600

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 BUDGET</u>	<u>FY2015 BUDGET</u>
REVENUE						
101-175-00-4101	General Sales Tax	\$ 3,236,467	\$ 3,299,371	\$ 3,300,773	\$ 3,300,000	\$ 3,372,000
101-175-00-4601	Interest Income - Unalloted	3,148	2,316	1,022	1,000	1,000
101-175-00-4701	Drug Task Force Grant Rcpt	104,585	166,030	96,306	106,000	150,000
101-175-00-4703	Grant Receipts-FEMA	8,885	3,632	1,223	0	0
101-175-00-4802	Insurance Reimbursements	9,479	0	7,160	20,000	20,000
101-175-00-4824	Gain On Sale/Trade Fixed Asst	202,341	7,000	18,243	10,000	15,000
101-175-00-4915	Transfer From Special Allocation	0	0	0	300,000	0
101-175-00-4915	Transfer From Special Allocation - <i>Surplus Funds Disbursement</i>				75,400	0
101-175-00-4916	Transfer From Storm Water/Parks	0	0	195,485	210,000	210,000
101-175-00-4921	Transfer From Capital Projects	0	0	0	0	279,000
		3,564,904	3,482,350	3,620,212	4,022,400	4,047,000
PERSONNEL EXPENSES						
		0	0	0	0	0
OPERATING EXPENSES						
101-175-00-6034	Insurance Claims	13,850	10,185	6,525	15,000	15,000
101-175-00-6035	Insurance Contracts	146,602	136,369	142,479	145,000	155,000
101-175-00-6060	Auction Expense	204	0	2,178	1,500	2,000
101-175-00-6063	Land Sale Expense	0	1,402	0	0	0
101-175-00-6701	Police Grant-Task Force Exp.	104,585	166,030	96,306	106,000	150,000
101-175-00-6915	Transfer to Special Allocation	205,999	181,156	194,442	175,000	235,000
101-175-00-6924	Transfer To Civic Complex	494,000	0	325,000	185,000	305,000
101-175-00-6925	Transfer To Airport Fund	128,672	39,285	19,697	15,100	7,500
101-175-00-6927	Transfer To Sewer Fund	35,000	0	0	0	0
		1,128,911	534,428	786,627	642,600	869,500
	Net Revenue Less Expenses	\$ 2,435,993	\$ 2,947,922	\$ 2,833,585	\$ 3,379,800	\$ 3,177,500

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 BUDGET</u>	<u>FY2015 BUDGET</u>
<b>REVENUE</b>						
101-265-00-4401	Animal Control Fines & Fees	\$ 0	\$ 533	\$ 423	\$ 500	\$ 500
101-265-00-4411	Court Fines	386,438	500,088	526,521	450,000	520,000
101-265-00-4412	Allowance For Bad Debt	(40,309)	(8,484)	(52,129)	(55,000)	(52,000)
101-265-00-4502	Contributions	100	0	0	0	0
101-265-00-4701	Public Safety Grants	16,449	22,138	6,960	0	0
101-265-00-4702	School Resource Officer Contributions	52,752	54,269	55,493	55,000	56,000
101-265-00-4800	Miscellaneous Revenue	777	0	1,213	0	0
101-265-00-4802	Cash Over/Short	0	0	(100)	0	0
101-265-00-4811	Police Training(Court)	8,801	8,905	8,778	8,500	9,000
		425,008	577,449	547,160	459,000	533,500
<b>PERSONNEL EXPENSES</b>						
101-265-00-5001	Police Salaries	1,237,938	1,211,739	1,247,701	1,272,000	1,287,000
101-265-00-5002	Police Overtime	101,179	116,114	105,879	115,000	115,000
101-265-00-5003	Police Part-Time Salaries	0	0	5,007	12,000	12,000
101-265-00-5004	Police Payroll Taxes	96,922	97,423	99,729	107,000	115,000
101-265-00-5005	Police Ins. & Retirement	348,768	402,109	414,209	426,000	440,000
101-265-00-5021	Education & Training	11,132	11,368	5,896	13,700	14,000
101-265-00-5022	Emergency Management Training	450	0	0	500	500
101-265-00-5024	Uniform Allowance	21,939	29,046	21,297	32,000	32,000
101-265-00-5036	Unemployment Claims	0	0	44	0	0
101-265-00-5041	Contract Labor	0	135	1,527	1,500	1,500
		1,818,329	1,867,935	1,901,290	1,979,700	2,017,000
<b>OPERATING EXPENSES</b>						
101-265-00-6005	Utilities	45,659	43,210	44,365	54,000	60,000
101-265-00-6009	Other Prof. Services	403	797	829	800	800
101-265-00-6010	Dues & Subscriptions	8,280	6,973	12,440	9,500	9,500
101-265-00-6011	Travel	3,021	3,360	5,365	5,000	5,000
101-265-00-6013	Office Supplies	8,522	6,483	8,488	7,500	7,500
101-265-00-6014	Postage & Printing	3,887	1,944	3,019	3,000	3,000
101-265-00-6016	Gas & Oil	94,121	86,912	90,405	92,000	92,000
101-265-00-6018	Building Repair & Maintenance	40,040	17,926	4,554	15,000	15,000
101-265-00-6020	Other Equipment Rep./Maintenance	2,798	765	3,253	5,000	5,000
101-265-00-6022	Equipment (Non-capital)	0	0	5,654	10,000	10,000
101-265-00-6042	Animal Control Materials	3,478	3,234	2,368	5,000	5,000
101-265-00-6044	Animal Materials-Canine Unit	1,785	877	2,346	2,600	2,600
101-265-00-6046	Other Supplies & Materials	3,898	3,770	4,637	4,000	4,000
101-265-00-6072	Emergency System Maintenance	21,143	6,345	53,530	18,000	18,000
101-265-00-6074	Contracts	66,077	70,841	68,577	95,900	95,900
101-265-00-6080	Public Safety Materials	31,078	13,504	10,769	27,800	27,800
101-265-00-6703	Grant Expenses	9,890	0	1,198	0	0
		344,080	266,943	321,798	355,100	361,100
<b>CAPITAL EXPENSES</b>						
101-265-00-7602	Police Cars (2)	72,595	61,360	102,079	93,800	65,000
101-265-00-7602	Animal Control Vehicle	0	0	0	0	35,000
101-265-00-7602	SRT/Drug Surveillance Vehicle	0	0	8,584	0	0
101-265-00-7603	Radio Muting/Repeater Upgrade - Microwave Sys	0	0	0	0	30,000
101-265-00-7604	Equipment - Interview Recording Equip.	0	0	0	8,000	0
101-265-00-7604	Equipment	0	29,947	0	0	0
		72,595	91,307	110,663	101,800	130,000
	Net Revenue Less Expenses	\$ (1,809,995)	\$ (1,648,735)	\$ (1,786,591)	\$ (1,977,600)	\$ (1,974,600)

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 BUDGET</u>	<u>FY2015 BUDGET</u>
REVENUE						
101-266-00-4211	Court Cost Fees & Charges	\$ 23,281	\$ 25,580	\$ 27,849	\$ 27,000	\$ 27,000
101-266-00-4214	CVC General Fund	727	791	844	800	800
101-266-00-4801	Copy/Research Fees	0	20	30	0	0
101-266-00-4802	Returned Check Fees	0	50	50	0	0
101-266-00-4803	Cash Over/Short	0	(20)	(1)	0	0
		24,008	26,421	28,772	27,800	27,800
PERSONNEL						
101-266-00-5001	Court Salaries	48,778	37,661	40,988	38,000	38,000
101-266-00-5002	Court Overtime	1,516	1,692	1,746	1,500	1,500
101-266-00-5003	Part-Time Salaries	13,788	20,840	19,846	25,000	20,000
101-266-00-5004	Municipal Ct. Payroll Tax	4,780	4,739	4,795	7,000	7,000
101-266-00-5005	Court Health & Retirement	10,068	11,521	12,497	11,500	12,000
101-266-00-5021	Training	450	1,573	450	1,500	1,500
		79,381	78,027	80,322	84,500	80,000
OPERATING EXPENSES						
101-266-00-6005	Telephone And Utilities	172	502	51	700	700
101-266-00-6006	Legal & Other Professional Fees	0	0	85	100	100
101-266-00-6010	Dues & Subscriptions	186	186	261	200	200
101-266-00-6011	Travel Expense	897	864	1,079	2,500	2,500
101-266-00-6013	Office Supplies	413	386	311	400	400
101-266-00-6014	Postage & Printing	814	1,223	3,118	2,400	2,400
101-266-00-6020	Other Equip. Repair/Maintenance	291	0	545	100	100
101-266-00-6074	Contracts	7,653	8,153	7,887	6,500	6,500
		10,426	11,314	13,337	12,900	12,900
	Net Revenue Less Expenses	\$ (65,799)	\$ (62,919)	\$ (64,887)	\$ (69,600)	\$ (65,100)

<u>ACCOUNT NUMBER</u>		<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 BUDGET</u>	<u>FY2015 BUDGET</u>
<b>REVENUE</b>						
101-267-00-4501	Contributions & Donations	\$ 5,000	\$ 0	\$ 0	\$ 0	\$ 0
101-267-00-4701	Federal Fire Act Grant	114,000	0	654	0	0
101-267-00-4800	Misc. & CPR Class Revenues	5,556	765	215	500	500
101-267-00-4801	Lease/Insurance Proceeds	0	0	0	815,800	0
101-267-00-4802	Lease Discounts/Interest - <i>Carryover to FY15</i>	0	0	0	24,200	24,200
101-267-00-4803	Incident Costs Recovery	0	3,691	0	0	0
		124,556	4,456	869	840,500	24,700
<b>PERSONNEL EXPENSES</b>						
101-267-00-5001	Fire Salaries	341,402	341,577	338,770	387,000	395,000
101-267-00-5001	Retirement Payout	0	0	0	0	8,000
101-267-00-5002	Fire Overtime	61,012	59,681	63,732	75,000	75,000
101-267-00-5003	Part-Time Salaries	65,652	56,488	45,383	58,500	62,000
101-267-00-5004	Fire Dept. Payroll Tax	34,960	34,061	33,389	40,000	43,000
101-267-00-5005	Health Ins. & Retirement	122,662	141,667	140,414	150,000	150,000
101-267-00-5021	Ed. Training & Prevention	9,044	9,488	7,239	9,500	9,500
101-267-00-5024	Uniform Allowance	33,151	16,920	42,632	50,000	30,000
101-267-00-5036	Unemployment Claims	0	(41)	0	0	0
		667,882	659,842	671,559	770,000	772,500
<b>OPERATING EXPENSES</b>						
101-267-00-6005	Utilities	28,339	25,183	31,238	37,000	37,000
101-267-00-6010	Dues & Subscriptions	768	1,265	1,396	1,500	1,500
101-267-00-6011	Travel Expense	1,386	1,278	1,296	1,400	1,400
101-267-00-6013	Office Supplies	559	1,223	952	1,200	1,200
101-267-00-6014	Postage & Printing	76	396	164	300	300
101-267-00-6016	Gas & Oil	17,176	17,124	19,383	19,000	19,000
101-267-00-6018	Building Maintenance	3,284	7,017	12,859	8,000	8,000
101-267-00-6020	Equipment Repair & Maintenance	12,961	9,812	8,702	8,000	9,000
101-267-00-6022	Equipment ( <i>Non-Capital, pagers</i> )	4,253	0	9,837	2,000	2,000
101-267-00-6046	Other Supplies & Materials	2,297	964	2,615	2,000	2,000
101-267-00-6047	Hazmat Trailer Equip & Supply	0	16,219	0	5,000	5,000
101-267-00-6072	Emergency System Maintenance ( <i>in Police</i> )	1,042	1,820	0	0	0
101-267-00-6074	Contracts	6,771	7,320	8,494	9,500	9,500
101-267-00-6080	Public Safety Materials	25,257	19,777	26,128	32,000	32,000
101-267-00-6201	Lease Purchase Payments - Truck	307,758	0	0	0	279,000
101-267-00-6701	Federal Fire Act Grant - <i>Communications Upgrade</i>	119,741	0	0	0	0
		531,669	109,399	123,066	126,900	406,900
<b>CAPITAL EXPENSES</b>						
101-267-00-7601	Radio Replacement	0	0	17,985	0	0
101-267-00-7604	Vehicle - Fire Chief	0	0	35,273	0	0
101-267-00-7603	Trucks & Movers ( <i>Skid Units</i> ) - <i>Carryover to FY15</i>	549,504	50,195	0	840,000	840,000
		549,504	50,195	53,258	840,000	840,000
Net Revenue Less Expenses		\$ (1,624,499)	\$ (814,979)	\$ (847,013)	\$ (896,400)	\$ (1,994,700)

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 BUDGET</u>	<u>FY2015 BUDGET</u>
<b>REVENUE</b>						
101-364-00-4141	Motor Fuel Tax	\$ 384,509	\$ 408,016	\$ 412,276	\$ 410,000	\$ 415,000
101-364-00-4142	Motor Vehicle Tax	147,615	163,230	176,122	185,000	185,000
101-364-00-4201	Street Cut Fees	8,409	17,105	5,565	10,000	8,500
101-364-00-4210	Storm Water Detention Impact Fee	0	0	10,481	25,000	10,000
101-364-00-4800	Street Misc	6,155	1,566	514	1,000	500
		546,687	589,918	604,958	631,000	619,000
<b>PERSONNEL EXPENSES</b>						
101-364-00-5001	Street Salaries	335,023	327,845	327,594	346,000	325,000
101-364-00-5001	Potential Retirement Payout	0	0	0	0	5,500
101-364-00-5002	Street Overtime	13,764	3,746	10,846	32,000	8,000
101-364-00-5003	Part-time Salaries	0	896	0	15,000	15,000
101-364-00-5004	Street Payroll Tax	25,527	24,553	25,289	31,000	28,000
101-364-00-5005	Street Health Ins. & Ret.	111,190	126,883	126,393	138,000	130,000
101-364-00-5015	Safety	308	470	0	2,000	1,000
101-364-00-5021	Training	550	249	191	1,000	500
101-364-00-5024	Uniform Allowance	4,130	3,963	3,949	4,000	4,000
101-364-00-5041	Contract Labor - Mowing	42,139	29,001	34,430	15,000	30,000
		532,630	517,606	528,691	584,000	547,000
<b>OPERATING EXPENSES</b>						
101-364-00-6005	Utilities	5,280	4,460	3,604	7,500	7,500
101-364-00-6008	Engineering	47,389	13,115	9,639	20,000	20,000
101-364-00-6010	Dues & Subscriptions	0	0	0	500	0
101-364-00-6013	Office Supplies	89	152	1,933	1,300	100
101-364-00-6014	Printing (Street Maps)	0	0	281	0	0
101-364-00-6016	Gas & Oil	51,260	46,262	56,645	65,000	53,000
101-364-00-6017	Equipment Maintenance	3,097	5,526	2,290	3,000	3,000
101-364-00-6018	Bldg Repairs	549	10,086	5,464	1,000	1,000
101-364-00-6020	Other Equip. Repair & Maintenance	596	405	370	1,000	1,000
101-364-00-6022	Equipment (Non-capital)	3,902	3,738	3,640	1,000	0
101-364-00-6026	Small Tools	2,124	4,692	3,965	3,000	3,000
101-364-00-6041	Snow & Ice Control Materials	14,247	10,011	5,144	24,000	15,000
101-364-00-6043	Traffic Control Materials	12,811	12,824	21,019	19,000	15,000
101-364-00-6045	Weed Control Chemicals	1,013	2,155	3,850	2,500	2,500
101-364-00-6046	Other Supplies & Materials	7,833	4,482	7,867	6,000	6,000
101-364-00-6048	Landfill/Garbage Disposal	4,497	3,527	90	5,000	5,000
101-364-00-6053	Street Imp. & Construction	24,147	43,772	28,393	30,000	30,000
101-364-00-6053	Street Imp. & Construction - Bus Shelter at Hilltop Apartments		0	0	0	6,000
101-364-00-6055	Drainage Maintenance	51,631	20,373	7,504	30,000	50,000
101-364-00-6074	Contracts	4,847	8,288	8,832	7,000	7,000
		235,314	193,870	170,529	226,800	225,100
<b>CAPITAL EXPENSES</b>						
101-364-00-7601	Equipment	0	81,510	104,668	0	0
101-364-00-7601	Equipment - Mini-Excavator w/Trailer (1/2, splitting with Electric)			0	24,000	0
101-364-00-7601	Equipment - Dump Truck Rebuild (1)	0	0	0	23,000	0
101-364-00-7601	Equipment - Dump Truck	0		0	145,000	0
101-364-00-7601	Equipment - Front End Loader	0	0	0	0	60,000
101-364-00-7605	Skid Steer and Trailer	0	0	0	57,000	0
101-364-00-7801	Facility Improvements - Roof/Insulation	14,425	55,084	0	55,000	0
		14,425	136,594	104,668	304,000	60,000
	Net Revenues Less Expenses	\$ (235,682)	\$ (258,153)	\$ (198,930)	\$ (483,800)	\$ (213,100)

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 BUDGET</u>	<u>FY2015 BUDGET</u>
<b>REVENUE</b>						
101-368-00-4210	Impact (Green Space Fees)	\$ 0	\$ 28,046	\$ 7,297	\$ 15,000	\$ 10,000
101-368-00-4262	Park Preparation Fees	715	1,728	3,545	2,000	2,500
101-368-00-4264	Park Pavilion Fees	6,253	5,782	5,818	9,000	8,000
101-368-00-4265	Tournament Entry Fees	3,610	0	0	0	0
101-368-00-4266	Adult League Fees	4,020	2,640	1,895	2,000	2,000
101-368-00-4267	Merchant League Fees & Sponsors	8,868	8,402	13,109	11,500	12,500
101-368-00-4268	Soccer League Fees & Sponsors	8,951	7,661	9,118	8,000	9,500
101-368-00-4301	Advertising Sales - WR Fence	5,250	4,800	5,500	5,000	5,000
101-368-00-4302	Concessions Revenue	0	1,403	1,962	3,500	3,500
101-368-00-4303	Merchandise Sales - Disc Golf	0	1,364	1,000	0	0
101-368-00-4551	Contributions & Donations	1,700	2,625	4,300	2,000	2,000
101-368-00-4552	Bike Hostel Donations	3,314	2,706	3,599	2,500	3,000
101-368-00-4800	Miscellaneous Revenue	530	93	334	500	500
		43,210	67,249	57,477	61,000	58,500
<b>PERSONNEL EXPENSES</b>						
101-368-00-5001	Park Salaries	271,673	275,788	264,818	238,000	243,000
101-368-00-5002	Park Overtime	12,420	10,100	13,410	12,500	13,000
101-368-00-5003	Part-Time Salaries	6,579	6,878	4,945	6,000	6,000
101-368-00-5004	Park Payroll Tax	21,428	21,788	21,144	22,000	22,000
101-368-00-5005	Park Health Ins. & Retirement	84,906	97,767	93,860	89,000	92,000
101-368-00-5021	Training	100	1,995	939	2,000	2,000
101-368-00-5024	Uniform Allowance	2,237	4,252	2,649	4,000	4,000
101-368-00-5041	Contract & Temporary Labor	27,051	30,027	32,176	25,000	25,000
		426,393	448,594	433,941	398,500	407,000
<b>OPERATING EXPENSES</b>						
101-368-00-6005	Utilities	47,276	50,443	33,072	45,000	45,000
101-368-00-6010	Dues & Subscriptions	0	0	642	800	800
101-368-00-6011	Travel Expense	570	264	717	1,000	1,000
101-368-00-6013	Office Supplies	571	643	60	1,300	300
101-368-00-6014	Postage & Printing	4,330	5,070	1,335	2,500	2,500
101-368-00-6016	Gas & Oil	23,789	17,520	23,894	24,000	24,000
101-368-00-6018	Bldg Repairs & Maintenance	7,404	2,979	8,368	2,000	2,000
101-368-00-6020	Other Equip. Repair & Maintenance	6,867	4,548	4,755	8,500	4,000
101-368-00-6022	Equipment (Non-capital)	0	1,847	5,860	0	0
101-368-00-6026	Small Tools	555	273	593	1,000	500
101-368-00-6030	Activities & Events	16,571	19,519	32,918	20,000	30,000
101-368-00-6045	Chemical Supplies & Material	0	102	0	500	500
101-368-00-6072	System Maintenance	54,285	95,903	88,937	67,000	75,000
101-368-00-6074	Contracts & Commissioners (includes tractor rent	11,912	15,101	11,161	13,000	17,500
101-368-00-6091	Cost of Goods Sold - Golf Discs	0	872	0	0	0
		174,131	215,084	212,310	186,600	203,100
<b>CAPITAL EXPENSES</b>						
101-368-00-7601	Equipment	16,226	0	0	0	0
101-368-00-7601	Equipment - <i>Tractor mounted Vertacutter</i>				7,000	0
101-368-00-7601	Equipment - <i>Service Truck</i>				0	45,000
101-368-00-7601	Equipment - <i>Mower Replacement</i>				0	20,000
101-368-00-7801	System Replacement	18,611	58,605	108,833	0	0
101-368-00-7801	System Replacement - <i>Tennis Courts</i>				460,000	0
101-368-00-7801	System Replacement - <i>Sports Complex Bleachers</i>				30,000	0
101-368-00-7801	System Replacement - <i>Giessing Lake Dock</i>				30,000	38,000
		34,837	58,605	108,833	527,000	103,000
	Net Revenues Less Expenses	\$ (592,151)	\$ (655,034)	\$ (697,607)	\$ (1,051,100)	\$ (654,600)



<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 BUDGET</u>	<u>FY2015 BUDGET</u>
REVENUE						
101-369-00-4220	Membership Fees	\$ 3,900	\$ 3,900	3,211	\$ 4,000	\$ 3,500
101-369-00-4240	Rentals	80	160	30	100	100
101-369-00-4250	Sales	906	405	363	500	500
101-369-00-4260	Lost & Damaged	2,164	1,934	1,894	1,900	1,900
101-369-00-4270	Book Fair	3,880	4,553	4,250	3,300	3,300
101-369-00-4410	Library Fines & Services	13,824	13,411	13,209	13,500	13,500
101-369-00-4500	Contributions/Memorials	323	298	611	500	500
101-369-00-4780	Grants & State Aid	10,862	9,698	14,324	9,000	10,000
101-369-00-4802	Cash Over/Short	29	7	(11)	0	0
		35,968	34,366	37,881	32,800	33,300
PERSONNEL EXPENSES						
101-369-00-5001	Library Salaries	102,188	103,397	105,483	107,000	115,000
101-369-00-5002	Library Overtime	139	237	168	500	500
101-369-00-5003	Part-Time Salaries	57,703	58,023	57,760	60,000	66,500
101-369-00-5003	Part-Time Salaries- 2PT for new facility - June thru September only					9,500
101-369-00-5004	Library Payroll Taxes	12,036	12,319	12,574	13,500	15,000
101-369-00-5005	Library Health Ins. & Ret.	26,695	31,204	32,277	33,000	35,000
101-369-00-5021	Training	2,790	0	40	500	1,000
101-369-00-5024	Uniform Allowance	604	489	668	700	1,000
		202,156	205,669	208,970	215,200	243,500
OPERATING EXPENSES						
101-369-00-6005	Utilities	10,788	10,875	7,641	11,000	16,000
101-369-00-6010	Dues & Subscriptions	10,682	13,005	9,630	13,000	13,000
101-369-00-6011	Travel	1,010	1,096	1,243	1,300	2,000
101-369-00-6013	Office Supplies	4,845	3,586	3,701	5,000	6,000
101-369-00-6014	Postage & Printing	631	646	693	1,200	1,000
101-369-00-6018	Building Repair & Maintenance	13,600	7,404	12,924	7,300	8,000
101-369-00-6030	Activities	2,225	1,862	3,064	2,500	4,000
101-369-00-6047	Equipment	635	1,437	1,019	1,500	4,500
101-369-00-6066	Books & Periodicals	34,332	38,762	34,767	36,000	45,000
101-369-00-6074	Contracts	3,562	4,660	4,055	4,000	5,000
101-369-00-6701	Grant Expenses	2,293	5,164	2,434	0	0
		84,603	88,497	81,171	82,800	104,500
CAPITAL EXPENSES						
101-369-00-7601	Equipment - Copier	0	5,480	0	0	0
		0	5,480	0	0	0
	Net Revenues Less Expenses	\$ (250,791)	\$ (265,280)	(252,260)	(265,200)	\$ (314,700)

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 BUDGET</u>	<u>FY2015 BUDGET</u>
REVENUE		\$ 75	\$ 5,593	1,220	\$ 500	\$ 0
		75	5,593	1,220	500	0
PERSONNEL EXPENSES						
101-372-00-5001	Salaries	156,876	155,233	153,902	159,000	160,000
101-372-00-5002	Overtime	5,172	2,927	8,630	8,000	8,000
101-372-00-5003	Part-time Salaries	0	143	(44)	0	0
101-372-00-5004	Payroll Tax	11,462	11,392	11,765	13,000	13,500
101-372-00-5005	Health & Retirement	42,108	50,616	50,775	52,000	53,000
101-372-00-5021	Certifications & Training	20	1,228	1,085	2,000	2,000
101-372-00-5024	Uniform Allowance	1,252	1,163	1,521	1,200	1,200
101-372-00-5041	Contract & Temporary Labor	7,628	7,335	3,101	5,000	5,000
		224,517	230,037	230,736	240,200	242,700
OPERATING EXPENSES						
101-372-00-6005	Telephone & Utilities	6,832	5,613	8,508	13,000	13,000
101-372-00-6011	Travel	963	234	56	500	500
101-372-00-6013	Office Supplies	385	31	836	300	300
101-372-00-6016	Gas & Oil	11,233	10,542	13,018	11,500	11,500
101-372-00-6017	Vehicle Repair & Maintenance	150,360	133,170	171,915	147,000	150,000
101-372-00-6018	Building Repair & Maintenance	1,100	4,706	8,760	3,500	3,500
101-372-00-6026	Tools & Supplies	5,296	4,818	6,768	6,300	6,500
101-372-00-6033	Tires	17,026	30,949	27,902	30,000	35,000
101-372-00-6048	Landfill & Recycling Center Costs	22,731	11,917	16,281	17,000	18,000
101-372-00-6074	Contracts	2,191	2,120	2,305	2,300	2,500
		218,118	204,100	256,350	231,400	240,800
CAPITAL EXPENSES						
101-372-00-7601	Vehicles - <i>F250 Truck</i>	0	0	32,071	0	0
101-372-00-7601	Vehicles - <i>Truck Replacement</i>	0	0	0	0	30,000
101-372-00-7801	Facility Improvements	43,117	236,678	161,977	0	0
101-372-00-7801	Facility Improvements - <i>Exhaust Ventilation System</i>	0	0	0	27,000	0
		43,117	236,678	194,048	27,000	30,000
NET REVENUES LESS EXPENSES		\$ (485,677)	\$ (665,222)	(679,913)	(498,100)	\$ (513,500)

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 BUDGET</u>	<u>FY2015 BUDGET</u>
<b>REVENUE</b>						
101-377-00-4201	Zoning/Subd/Bldg Permits	\$ 36,310	\$ 41,963	61,877	\$ 70,000	\$ 75,000
101-377-00-4202	Occupancy Inspections	\$ 0	\$ 0	0	\$ 0	39,000
101-377-00-4401	Nuisance Abatement Recapture	251	0	50	600	500
101-377-00-4801	Miscellaneous Revenue	435	69	53	100	100
101-377-00-4803	Publication and Copy Fees	0	1,819	3,646	2,500	3,500
		36,996	43,851	65,625	73,200	118,100
<b>PERSONNEL EXPENSES</b>						
101-377-00-5001	Public Works Salaries	173,977	191,332	198,785	205,000	213,000
101-377-00-5001	Occupancy Inspections (D1)	0	0	0	0	26,000
101-377-00-5002	Public Works Overtime	6,416	5,176	4,566	5,500	5,500
101-377-00-5003	Part-Time Salaries	536	755	23	0	500
101-377-00-5004	Payroll Taxes	13,408	14,828	15,311	17,000	18,000
101-377-00-5005	Health & Retirement	43,633	60,670	63,927	67,000	68,000
101-377-00-5005	Health & Retirement - Occupancy Inspections	0	0	0	0	11,500
101-377-00-5015	Safety	0	0	0	500	500
101-377-00-5021	Training	2,074	4,002	1,997	3,000	3,000
101-377-00-5024	Uniform Allowance	1,292	788	974	1,500	1,000
101-377-00-5036	Unemployment Claims	0	6,080	0	0	0
		241,337	283,631	285,583	299,500	347,000
<b>OPERATING EXPENSES</b>						
101-377-00-6005	Utilities	8,304	5,086	6,345	7,600	7,600
101-377-00-6008	Engineering	9,799	18,548	17,664	13,000	15,000
101-377-00-6009	Professional Services	1,680	1,112	566	2,500	1,500
101-377-00-6010	Dues & Subscriptions	8,534	2,941	2,088	3,500	3,500
101-377-00-6011	Travel Expense	0	0	0	1,000	1,000
101-377-00-6013	Office Supplies	12,307	6,670	5,964	6,000	6,000
101-377-00-6014	Postage Printing & Pub Notice Ads	1,990	11,875	12,626	12,500	12,500
101-377-00-6016	Gas & Oil	2,434	2,745	4,287	3,000	3,000
101-377-00-6018	Buildings Repair & Maintenance	91,847	3,289	2,236	3,000	3,000
101-377-00-6022	Equipment (Non-capital)	6,389	1,191	9,650	1,700	1,700
101-377-00-6042	Nuisance Abatement Expense	1,797	3,751	7,591	7,500	7,500
101-377-00-6047	Other Supplies	9,841	1,216	438	1,000	1,000
101-377-00-6074	Contracts	11,768	9,521	2,167	11,300	10,000
101-377-00-6077	Engineering Equipment/Material	681	883	1,451	1,000	1,000
101-377-00-6080	Public Safety & Printed Material	1,159	3,448	212	1,000	1,000
		168,530	72,277	73,287	75,600	75,300
<b>CAPITAL EXPENSES</b>						
101-377-00-7604	Equipment	0	8,000	0	0	0
101-377-00-7605	Vehicles	18,447	0	25,807	0	20,000
		18,447	8,000	25,807	0	20,000
	Net Revenue Less Expenses	\$ (391,318)	\$ (320,057)	(319,052)	\$ (301,900)	\$ (324,200)
<b>Total Fund - Net Revenues Less Expenses</b>		<b>\$ (1,292,622)</b>	<b>\$ 47,760</b>	<b>(210,037)</b>	<b>(305,800)</b>	<b>\$ (1,015,400)</b>

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 BUDGET</u>	<u>FY2015 BUDGET</u>
REVENUE						
111-000-00-4601	Investment Income-Civic Center	\$ 6	\$ 10	\$ 0	\$ 0	\$ 0
111-000-00-4604	Interest Income-Cap Imp Bond	42	40	38	0	0
111-000-00-4605	Interest Income-Fire station	0	71,278	72,128	70,000	50,000
111-000-00-4915	Transfer From Special Allocation	271,965	240,675	237,990	242,300	259,000
111-000-00-4921	Transfer Cap Improvement	430,933	444,994	413,546	524,300	979,000
		<u>702,946</u>	<u>756,998</u>	<u>723,702</u>	<u>836,600</u>	<u>1,288,000</u>
DEBT SERVICE						
111-000-00-6156	Interest- Cap Imp Bond	61,514	48,083	34,214	13,600	0
111-000-00-6157	Principal - Cap Imp Bond	368,520	381,840	392,940	759,100	0
111-000-00-6158	Bond Fees - Cap Imp Bond	974	905	905	1,000	0
111-000-00-6201	Interest - Fire Station	55,581	78,546	75,034	71,800	68,200
111-000-00-6202	Principal - Fire Station	156,000	163,000	168,000	175,000	180,000
111-000-00-6203	Bond Fees-Fire Station	71,156	70,408	67,744	65,500	60,800
111-000-00-6207	Interest- COP Series 2014	0	0	0	103,500	193,000
111-000-00-6208	Principal - COP Series 2014	0	0	0	0	785,000
111-000-00-6209	Bond Fees - COP Series 2014	0	0	0	0	1,000
		<u>713,746</u>	<u>742,781</u>	<u>738,837</u>	<u>1,189,500</u>	<u>1,288,000</u>
Total Fund - Net Revenues Less Expenses		\$ (10,801)	\$ 14,216	\$ (15,135)	\$ (352,900)	\$ 0

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 BUDGET</u>	<u>FY2015 BUDGET</u>
REVENUE						
113-000-00-4101	Hotel/Motel Tax	\$ 186,075	\$ 190,516	\$ 203,047	\$ 200,000	\$ 200,000
113-000-00-4611	Interest Income	46	25	16	0	0
		<u>186,121</u>	<u>190,541</u>	<u>203,063</u>	<u>200,000</u>	<u>200,000</u>
PERSONNEL EXPENSES						
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OPERATING EXPENSES						
113-000-00-6006	Administrative & Legal Fees	122	0	311	1,500	500
113-000-00-6074	Contract Services	<u>227,693</u>	<u>190,541</u>	<u>202,752</u>	<u>198,500</u>	<u>199,500</u>
		<u>227,815</u>	<u>190,541</u>	<u>203,063</u>	<u>200,000</u>	<u>200,000</u>
CAPITAL EXPENSES						
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund - Net Revenues Less Expenses		<u>\$ (41,694)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 BUDGET</u>
<b>REVENUE</b>						
115-000-00-4611	Tif Interest Income	\$ 0	\$ 74	\$ 45	\$ 0	\$ 0
115-000-00-4820	Reimbursement Revenue	0	7,543	0	2,000	0
		0	7,617	45	2,000	0
<b>OPERATING EXPENSES</b>						
115-000-00-6070	Tif Administrative & Legal Exp	0	8,844	45	2,000	0
		0	8,844	45	2,000	0
	Net Revenues Less Expenses	0	(1,227)	0	0	0

#### **KARSCH-DOWNTOWN DISTRICT**

<b>REVENUE</b>						
115-000-80-4611	TIF Interest Income	526	273	214	300	0
115-000-80-4802	Proceeds St. Francois County	253,511	206,126	244,364	250,000	250,000
115-000-80-4803	Proceeds Ambulance Dist	0	0	0	0	90,000
115-000-80-4805	TIF Pilots Received	175,347	189,681	194,933	218,000	220,000
115-000-80-4824	Gain/Loss on Sale of Asset	0	0	0	0	29,000
115-000-80-4901	Transfer TIF Increment from General Fund	182,972	152,544	171,163	150,000	210,000
115-000-80-4916	Transfer TIF Increment from Storm Water Fund		0	75,513	75,000	77,000
115-000-80-4917	Transfer TIF Increment from Transportation Fund		0	75,513	75,000	77,000
115-000-80-4921	Transfer TIF Increment from Cap. Proj. Fund	236,441	195,626	84,305	20,000	90,000
		848,798	744,251	846,005	788,300	1,043,000
<b>OPERATING EXPENSES</b>						
115-000-80-6070	Administrative & Legal Exp	455	10,217	1,551	2,000	5,000
115-000-80-6800	Bad Debt Expense	0	0	0	0	90,000
115-000-80-6801	TIF Pilots Dispersed	175,347	189,681	194,933	218,000	220,000
115-000-80-6802	Redevelopment Agreement Expenses	440	116,820	2,740	0	129,000
115-000-80-6901	Transfer to General Fund	0	0	0	300,000	0
115-000-80-6911	Transfer to Debt Service	271,965	240,675	237,990	242,300	259,000
115-000-80-6916	Transfer to Storm Water Parks	0	0	17,150	75,000	0
115-000-80-6917	Transfer to Transportation	0	0	65,000	75,000	0
115-000-80-6921	Transfer to Capital Projects	0	0	58,469	0	0
115-000-80-6927	Transfer to Sewer	0	0	375,000	0	0
		448,207	557,393	952,833	912,300	703,000
<b>CAPITAL EXPENSES</b>						
115-000-80-7803	Downtown Land/Bldg Improvements	125,007	0	50,269	5,000	270,000
		125,007	0	50,269	5,000	270,000
	Net Revenues Less Expenses	275,584	186,857	(157,097)	(129,000)	70,000

#### **HIGHWAY 67 DISTRICT**

<b>REVENUE</b>						
115-000-81-4611	TIF Interest Income	53	69	53	0	0
115-000-81-4802	Proceeds St. Francois County	28,457	36,058	29,313	32,000	32,000
115-000-81-4803	Proceeds Ambulance Dist	0	0	0	0	5,000
115-000-81-4805	TIF Pilots Received	0	0	70,500	70,000	75,000
115-000-81-4820	Admin Reimbursement Revenue	0	3,524	1,476	2,000	2,000
115-000-81-4901	Transfer TIF Increment from General Fund	23,026	28,612	23,279	25,000	25,000
115-000-81-4916	Transfer TIF Increment from Storm Water Fund		0	6,252	8,000	9,000
115-000-81-4917	Transfer TIF Increment from Transportation Fund		0	6,252	8,000	9,000
115-000-81-4921	Transfer TIF Increment from Cap. Proj. Fund	23,026	27,821	11,640	5,000	10,000
		74,563	96,084	148,764	150,000	167,000
<b>OPERATING EXPENSES</b>						
115-000-81-6022	District Improvements - Noncapital	0	0	370	0	0
115-000-81-6070	TIF Administrative & Legal Exp	455	3,787	6,685	17,000	7,500
115-000-81-6800	Bad Debt Expense	0	0	0	0	5,000
115-000-81-6801	TIF Pilots Dispersed	0	0	70,500	70,000	75,000
115-000-81-6802	Redevelopment Agreement Expenses	51,117	45,647	30,644	30,000	77,000
115-000-81-6803	Surplus Funds Disbursements	0	0	0	67,400	0
115-000-81-6901	Transfer to General Fund - <i>Surplus Funds</i>	0	0	0	75,400	0
115-000-80-6921	Transfer to Capital Projects - <i>Surplus Funds</i>	0	0	0	32,200	0
		51,572	49,433	108,199	292,000	164,500
<b>CAPITAL EXPENSES</b>						
115-000-81-7801	District Improvements		0	0	22,000	42,500
		0	0	0	22,000	42,500
	Net Revenues Less Expenses	22,991	46,650	40,566	(164,000)	(40,000)
<b>Total Fund - Net Revenues Less Expenses</b>						
		\$ 298,574	\$ 232,281	\$ (116,531)	\$ (293,000)	\$ 30,000

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 BUDGET</u>	<u>FY2015 BUDGET</u>
REVENUE						
116-000-00-4101	Parks (& Storm Water) Tax			\$ 781,941	\$ 825,000	\$ 841,000
116-000-00-4611	Interest Income			41	0	0
116-000-00-4915	Transfer from Special Allocation			17,150	75,000	0
				799,132	900,000	841,000
PERSONNEL EXPENSES						
				0	0	0
OPERATING EXPENSES						
116-000-00-6901	Transfer to General Fund			195,485	210,000	210,000
116-000-00-6915	Transfer to Special Allocation			81,765	83,000	86,000
				277,250	293,000	296,000
CAPITAL EXPENSES						
116-000-00-7002	Storm Water Improvements				655,000	0
116-000-00-7002	Storm Water Drainage Improv.			164,914	50,000	545,000
				164,914	705,000	545,000
	Net Revenues Less Expenses			\$ 356,968	\$ (98,000)	\$ 0

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 AMENDED</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 BUDGET</u>	<u>FY2015 BUDGET</u>
REVENUE						
117-000-00-4101	Transportation Tax			\$ 781,942	\$ 825,000	\$ 841,000
117-000-00-4611	Interest Income			11	0	0
117-000-00-4701	Grant Receipts			31,867	11,500	0
117-000-00-4915	Transfer from Special Allocation			65,000	75,000	0
				878,819	911,500	841,000
PERSONNEL EXPENSES						
				0	0	0
OPERATING EXPENSES						
117-000-00-6915	Transfer to Special Allocation			81,765	83,000	86,000
117-000-00-6925	Transfer to Airport Fund			0	85,000	100,000
				81,765	168,000	186,000
CAPITAL EXPENSES						
117-000-00-7001	Sidewalk Improvements			0	199,900	0
117-000-00-7002	Street Improvements			739,643	407,900	543,000
				739,643	607,800	543,000
	Net Revenues Less Expenses			\$ 57,412	\$ 135,700	\$ 112,000



<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 BUDGET</u>	<u>FY2015 BUDGET</u>
REVENUE						
121-000-00-4101	Capital Sales Tax (Cvc Ctr)	\$ 1,567,836	\$ 1,602,440	\$ 1,599,701	\$ 830,000	\$ 0
121-000-00-4102	Capital Sales Tax (Trtmnt Plnt)	1,567,802	1,592,444	44,029	0	0
121-000-00-4103	Capital Sales Tax (Library, Police, Wtr Prk, Parks)		0	0	820,000	1,689,000
121-000-00-4604	Interest-Civic Center	272	133	0	0	0
121-000-00-4605	Sales Tax-Bond Interest	4,822	3,591	887	0	0
121-000-00-4607	Interest - Mamu Firestrn	52,049	0	0	0	0
121-000-00-4701	Modnr Solid Waste Mgmt Grant	3,889	0	0	0	0
121-000-00-4709	Crown Center Cdbg	0	0	4,975	0	0
121-000-00-4710	Arra Stimulus Grant	24,031	0	0	0	0
121-000-00-4820	Lease Proceeds	0	0	0	8,650,000	0
121-000-00-4915	Transfer From Special Allocation - <i>Surplus Funds</i>	0	0	0	32,200	0
121-000-00-4915	Transfer From Special Allocation	0	0	58,469	0	0
		3,220,701	3,198,608	1,708,060	10,332,200	1,689,000
OPERATING EXPENSES						
121-000-00-6203	Costs of Issuance	0	0	0	75,000	0
121-000-00-6901	Transfer To General Fund	0	0	0	0	279,000
121-000-00-6911	Transfer To Debt Service	430,933	444,994	413,546	524,300	979,000
121-000-00-6921	Transfer To Capital Projects	0	0	0	0	0
121-000-00-6915	Transfer to Special Allocation Fund	259,468	223,447	95,945	25,000	100,000
121-000-00-6924	Transfer To Civic Center	538,417	572,731	534,863	527,300	0
121-000-00-6925	Transfer To Airport Fund	0	0	40,331	0	0
121-000-00-6926	Transfer To Utility Fund	0	256,137	0	0	0
121-000-00-6927	Transfer To Sewer Fund	1,076,862	991,894	108,501	0	0
		2,305,679	2,489,203	1,193,186	1,151,600	1,358,000
CAPITAL EXPENSES						
121-000-00-7002	Street/Drainage Improv.	563,670	544,274	961,273	32,500	0
121-000-00-7801	Civic Center/Water Park Improvements (c/o from FY14)		0	0	1,300,000	1,355,000
121-000-00-7802	Firehouse Improvements	7,370	0	0	0	0
121-000-00-7804	Library Construction Project (c/o from FY14)	0	0	0	6,175,000	5,075,000
121-000-00-7805	Police Department Renovation (c/o from FY14)		0	0	1,100,000	1,400,000
121-000-00-7806	Park System Improvements	0	0	0	550,000	331,000
		571,040	544,274	961,273	9,157,500	8,161,000
	Net Revenues Less Expenses	\$ 343,982	\$ 165,131	\$ (446,399)	\$ 23,100	\$ (7,830,000)

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 BUDGET</u>	<u>FY2015 BUDGET</u>
<b>Construction Debt</b>						
<b>TRANSFERS FOR DEBT</b>						
124-000-00-4921	Transfer From Capital Projects	\$ 538,417	\$ 572,731	\$ 534,863	\$ 527,300	0
<b>DEBT RELATED EXPENSES</b>						
124-310-00-6156	Interest Payment - Cops	77,032	60,212	42,845	17,100	0
124-310-00-6157	Principal Payment - Cops	461,480	478,160	492,060	951,000	0
124-310-00-6158	Bond Fees - Cops	1,220	1,133	1,133	1,200	0
		539,732	539,505	536,038	969,300	0
	Net Revenue Less Expenses - Construction Debt	(1,315)	33,226	(1,175)	(442,000)	0
<b>Inter-Fund Support</b>						
124-000-00-4901	Transfer From General Fund	494,000	0	325,000	185,000	305,000
<b>Civic Complex (Center, Water Park &amp; Centene Center)</b>						
<b>REVENUE</b>						
124-000-01-4201	Joining Fees	10,960	10,414	8,916	0	0
124-000-01-4209	Silver Sneakers Fees	0	1,706	5,750	8,000	8,000
124-000-01-4210	Walking Club	3,416	2,558	3,083	3,000	3,000
124-000-01-4211	Civic Center Memberships	523,557	542,913	552,729	567,000	569,000
124-000-03-4211	Water Park Season Passes	28,936	29,749	25,796	29,400	29,400
124-000-01-4221	Adult Leagues & Programs	47,608	48,885	53,565	52,000	52,000
124-000-01-4223	Youth Leagues & Programs	39,789	44,102	45,310	45,100	45,500
124-000-01-4225	Babysitting	2,016	226	160	200	200
124-000-01-4229	Organized Activities & Events	14,557	6,975	4,163	14,500	6,000
124-000-01-4230	Red Cross Training	2,245	5,265	2,925	5,000	5,000
124-000-01-4232	Civic Center Daily Fees	69,255	73,532	73,910	75,000	75,000
124-000-03-4232	Water Park Daily Fees	204,989	200,293	156,808	215,000	215,000
124-000-01-4301	Ticket Sales	13,990	15,295	29,276	15,000	20,000
124-000-01-4302	Concessions, Vending & Merchandise	144,916	162,579	136,862	154,800	152,900
124-000-01-4304	Catering	8,588	3,921	3,726	4,000	4,000
124-000-01-4320	Facility Event Rental	81,894	80,064	95,713	113,000	113,000
124-000-03-4320	Aquatic Facility Rental	17,011	11,666	14,344	13,000	13,000
124-000-01-4325	Civic Center Parties	17,033	18,168	17,050	18,000	18,000
124-000-03-4325	Water Park Parties	4,784	5,248	4,656	6,000	6,000
124-000-01-4326	Farmington R7	21,225	19,800	19,800	19,800	19,800
124-000-01-4327	Rental of Equipment	17,895	15,121	17,167	17,500	15,000
124-000-01-4401	Lost Card Fees	140	235	228	200	200
124-000-00-4501	Donations & Contributions	2,772	2,276	5,774	2,200	2,200
124-000-00-4601	Interest Income	201	352	178	100	100
124-000-00-4801	EFT Charges	(6,993)	(8,205)	(11,690)	(12,000)	(13,000)
124-000-00-4802	Cash Over/Short	3,753	90	(358)	0	0
124-000-00-4803	Returned Check Fees	104	1,000	1,487	300	500
124-000-00-4804	Gift Certificates	578	659	1,567	0	0
124-000-00-4805	Miscellaneous Revenue	0	0	(14)	0	0
		1,275,219	1,294,885	1,268,878	1,366,100	1,359,800
<b>PERSONNEL EXPENSES</b>						
124-000-00-5001	Salaries	263,422	188,854	214,673	267,000	278,000
124-000-00-5002	Overtime	5,554	3,128	16,276	13,500	11,500
124-000-00-5003	Part-Time Salaries	320,613	368,275	309,573	362,000	405,000
124-000-00-5004	Payroll Taxes	45,113	40,489	40,448	47,000	53,000
124-000-00-5005	Health & Retirement	66,210	65,240	76,425	110,000	88,000
124-000-00-5021	Training	263	195	572	2,500	1,000
124-000-00-5024	Uniform Allowance	2,023	3,890	2,415	3,600	3,600
124-000-00-5036	Unemployment Claims	0	1,372	18	500	500
124-000-00-5041	Contract Labor	11,773	4,107	21,458	16,500	17,000
		714,971	675,551	681,857	822,600	857,600
<b>OPERATING EXPENSES</b>						
124-000-00-6001	Penalties	0	0	32	0	0
124-000-00-6005	Utilities	249,279	213,141	216,766	280,000	292,000
124-000-00-6010	Dues & Subscriptions	136	136	300	300	300
124-000-00-6011	Travel	312	230	261	1,300	300
124-000-00-6013	Office Supplies	1,777	1,846	3,486	4,000	4,000
124-000-00-6014	Postage & Printing	14,174	14,633	16,231	11,200	12,200
124-000-00-6016	Gas & Oil	1,605	1,402	1,498	1,500	1,500
124-000-00-6018	Building & Grounds Maintenance	74,791	43,423	56,258	110,000	70,000
124-000-00-6019	Marketing	25,274	18,700	15,116	23,000	22,500
124-000-00-6022	Equipment (Non-Capital)	10,995	23,947	61,959	55,500	44,500
124-000-00-6030	Activity & Event Expenses	1,935	7,600	1,896	5,000	6,500
124-000-00-6035	Insurance Expense	14,188	14,635	15,133	15,500	16,000
124-000-00-6044	Maintenance Supplies	36,203	32,319	35,984	36,000	35,500
124-000-00-6045	Chemicals	28,885	30,191	29,362	35,000	35,000
124-000-00-6046	Other Supplies & Materials	19,078	18,943	17,782	23,300	22,300
124-000-00-6061	Equipment Rental	14,395	14,390	17,086	15,500	15,500
124-000-00-6074	Contract Services	14,898	31,970	37,488	37,000	35,000
124-000-00-6094	Catering Expense	9,956	3,526	4,829	5,500	5,500
124-000-00-6095	Concessions & Merchandise Goods	81,237	72,886	64,075	82,000	82,000
124-000-00-6096	Cost of Productions	0	0	26,364	10,000	10,000
124-000-00-6701	Grant Expenses	0	2,172	0	0	0
124-000-00-6900	Bad Debt Expense	0	0	(3,956)	0	0
		599,119	546,091	617,950	751,600	710,600
124-000-00-7601	Equipment	29,195	11,838	0	0	0
124-000-00-7805	Facility Improvements	32,682	103,396	134,848	37,500	0

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 BUDGET</u>	<u>FY2015 BUDGET</u>
		61,877	115,234	134,848	37,500	0
	Net Revenues Less Expenses	391,937	3,073	158,048	(502,600)	(208,400)

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 BUDGET</u>	<u>FY2015 BUDGET</u>
<b>Senior Center</b>						
<b>REVENUE</b>						
124-370-00-4101	County Tax Income	65,000	82,000	70,000	70,000	70,000
124-370-00-4301	Activities & Events Income	3,108	0	0	0	0
124-370-00-4320	Rental Income	10,055	4,985	5,860	6,000	6,000
124-370-00-4501	Congregate Participants Income	39,956	38,896	36,010	38,000	38,000
124-370-00-4502	Home Bound Participants Income	31,077	30,223	34,974	34,000	34,000
124-370-00-4503	Guests & Other Ineligibles Inc	16,030	15,686	15,938	13,000	15,000
124-370-00-4504	Donations & Fundraisers	4,991	9,046	5,694	11,000	5,000
124-370-00-4701	Revenue SEAAA III-C	119,519	129,482	113,906	112,000	105,000
124-370-00-4702	Revenue SEAAA Medicaid	41,510	36,014	39,452	28,000	30,000
124-370-00-4703	Grant Receipts <i>(United Way)</i>	4,784	4,760	4,446	5,100	4,500
124-370-00-4801	Miscellaneous Revenue	3,571	0	0	0	0
124-370-00-4802	Cash Over/Short	0	0	(50)	0	0
		339,600	351,092	326,231	317,100	307,500
<b>PERSONNEL EXPENSES</b>						
124-370-00-5001	Salaries	83,853	85,520	88,043	90,000	95,000
124-370-00-5002	Overtime	285	854	1,756	2,800	2,500
124-370-00-5003	Part-Time Salaries	25,560	26,239	26,397	29,000	30,000
124-370-00-5004	Payroll Taxes	8,279	8,501	8,881	10,000	11,000
124-370-00-5005	Health & Retirement	25,669	33,301	34,155	35,000	32,000
124-370-00-5021	Training	0	174	158	300	300
124-370-00-5024	Uniform Allowance	473	250	420	500	500
		144,119	154,840	159,811	167,600	171,300
<b>OPERATING EXPENSES</b>						
124-370-00-6005	Telephone & Utilities	16,699	16,100	15,345	19,000	19,000
124-370-00-6009	Professional Services	0	725	0	0	0
124-370-00-6011	Travel Expense	739	377	403	500	500
124-370-00-6013	Office Supplies	652	655	495	700	700
124-370-00-6014	Postage & Printing	48	505	75	600	600
124-370-00-6018	Building Repair	8,763	7,074	9,795	7,000	7,000
124-370-00-6019	Marketing & Fundraising Expenses	755	25	237	1,000	1,000
124-370-00-6020	Equipment (Non-Kitchen)	2,309	0	805	0	0
124-370-00-6021	Kitchen Equipment	1,281	2,722	519	6,000	3,000
124-370-00-6030	Activities & Events	11,247	595	539	2,000	2,000
124-370-00-6035	Insurance Contracts	4,069	4,415	4,302	4,500	4,500
124-370-00-6044	Maintenance Supplies	218	0	155	0	0
124-370-00-6046	Food Service Supplies	17,211	17,307	17,942	17,000	16,000
124-370-00-6074	Contracts	1,968	1,927	1,519	1,500	1,500
124-370-00-6091	USDA Eligible Food	149,805	170,512	186,940	178,000	175,000
124-370-00-6092	Raw Food Nonusda	19,936	1,027	0	0	0
124-370-00-6093	Meal Delivery	1,327	1,396	1,759	2,000	2,000
		237,026	225,363	240,829	239,800	232,800
<b>CAPITAL EXPENSES</b>						
		0	0	0	0	0
Net Revenues Less Expenses - Senior Center		(41,545)	(29,111)	(74,409)	(90,300)	(96,600)
Total Fund - Net Revenues Less Expenses		\$ 350,392	\$ (26,038)	\$ 83,639	\$ (592,900)	\$ 0

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 BUDGET</u>	<u>FY2015 BUDGET</u>
<b>REVENUE</b>						
125-171-00-4301	Fuel Sales	\$ 232,792	\$ 273,033	\$ 321,985	\$ 375,000	\$ 380,000
125-171-00-4302	Oil Sales	0	0	71	0	0
125-171-00-4502	Courtesy Car Contributions	0	95	20	0	0
125-171-00-4601	Interest Income	(236)	27	11	0	0
125-171-00-4701	Airport Grant	429,298	154,651	416,564	765,000	900,000
125-171-00-4801	Miscellaneous Sales - Food	359	76	6	0	0
125-171-00-4802	Insurance Reimbursements	0	41,412	75,069	30,000	24,000
125-171-00-4803	Charge Fees	(7,628)	(8,636)	(7,256)	(7,800)	(8,200)
125-171-00-4821	Airport Hangar Rental & Ties	13,680	18,189	22,099	10,000	14,000
125-171-00-4822	Property Rentals	0	0	0	16,000	16,000
125-171-00-4901	Transfer from General Fund	128,672	39,285	19,697	15,100	7,500
125-171-00-4917	Transfer from Transportation Fund	0	0	0	85,000	100,000
125-171-00-4921	Transfer from Cap Imp Fund	0	0	40,331	0	0
		<u>796,936</u>	<u>518,132</u>	<u>888,597</u>	<u>1,288,300</u>	<u>1,433,300</u>
<b>PERSONNEL EXPENSES</b>						
125-171-00-5001	Airport Salaries	27,475	19,692	26,174	29,000	30,000
125-171-00-5002	Airport Overtime	0	0	0	500	500
125-171-00-5003	Airport Part Time Salaries	0	3,638	0	500	0
125-171-00-5004	Airport Payroll Tax	2,139	1,695	2,030	2,500	2,500
125-171-00-5005	Airport Health/Retirement	9,075	5,761	10,744	12,000	12,000
125-171-00-5021	Training	0	1,285	313	500	500
125-171-00-5024	Uniform Allowance	0	549	429	500	500
		<u>38,690</u>	<u>32,620</u>	<u>39,690</u>	<u>45,500</u>	<u>46,000</u>
<b>OPERATING EXPENSES</b>						
125-171-00-6005	Utilities	11,700	7,959	7,891	12,000	12,000
125-171-00-6008	Engineering ( <i>PSTIF Remediation</i> )	0	0	76,821	41,000	35,000
125-171-00-6013	Office Supplies	70	1,199	199	300	300
125-171-00-6016	Gas & Oil	635	590	386	1,000	1,000
125-171-00-6018	Building & Grounds Maintenance	3,223	9,589	14,316	25,000	12,500
125-171-00-6020	Other Equip. Repair & Maintenance	13	3,995	6,930	3,000	4,500
125-171-00-6035	Insurance Contracts	8,159	6,677	5,499	7,500	7,500
125-171-00-6046	Other Supplies & Materials	488	1,212	1,084	1,000	1,000
125-171-00-6047	Equipment	0	230	540	2,500	1,000
125-171-00-6074	Contracted Services	781	8,570	8,550	11,000	9,500
125-171-00-6091	Fuel-Cost Of Goods Sold	173,026	221,340	247,674	285,000	300,000
125-171-00-6092	Food-Cost Of Goods Sold	834	0	0	0	0
125-171-00-6098	Cost of Rentals Upkeep	0	701	2,054	3,500	3,000
125-171-00-6800	Bad Debt Expense	431	0	0	0	0
		<u>199,358</u>	<u>262,061</u>	<u>371,944</u>	<u>392,800</u>	<u>387,300</u>
<b>CAPITAL EXPENSES</b>						
125-171-00-7801	Engineering & Land Acquisition	44,842	93,412	438,739	850,000	1,000,000
125-171-00-7803	Phase I Expansion/Upgrades	214,807	82,316	0	0	0
		<u>259,649</u>	<u>175,728</u>	<u>438,739</u>	<u>850,000</u>	<u>1,000,000</u>
	<b>Net Revenues Less Expenses</b>	<u>\$ 299,240</u>	<u>\$ 47,721</u>	<u>\$ 38,225</u>	<u>\$ 0</u>	<u>\$ 0</u>

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 BUDGET</u>	<u>FY2015 BUDGET</u>
<b>REVENUE</b>						
126-481-00-4205	Utility Connection Fees	\$ 0	\$ 30,600	\$ 39,500	\$ 25,000	\$ 25,000
126-481-00-4218	Reconnect Fee	15,770	24,782	12,206	(5,000)	10,000
126-481-00-4311	Electric - Taxable	19,123,068	18,531,658	18,801,736	21,300,000	21,940,000
126-481-00-4312	Rental Lighting	82,981	82,234	80,505	81,000	81,000
126-481-00-4317	Materials/Labor	23,640	35,478	16,013	28,000	15,000
126-481-00-4502	Dollar Help	0	0	0	0	0
126-481-00-4601	Interest Income	8,691	5,118	2,898	1,500	3,000
126-481-00-4625	Generator Interest	34,985	33,348	0	0	0
126-481-00-4801	Miscellaneous Revenue	12,785	11,177	1,774	0	0
126-481-00-4802	Cash Over/Short	(130)	29	(247)	0	0
126-481-00-4803	Discounts	14,736	14,463	14,774	15,500	14,000
126-481-00-4804	Electronic Payment Charges	0	(11)	(12,055)	(20,000)	(20,000)
126-481-00-4807	Late Payments on Utils.	70,701	60,086	62,783	75,000	65,000
126-481-00-4824	Gain/Loss on Sale of Assets	0	(569,036)	0	0	0
		19,387,228	18,259,924	19,019,888	21,501,000	22,133,000
<b>PERSONNEL EXPENSES</b>						
126-481-00-5001	Salaries	652,051	653,972	670,882	667,500	677,000
126-481-00-5001	Potential Retirement Payouts	0	0	0	0	32,000
126-481-00-5002	Overtime	30,107	22,643	19,435	35,000	25,000
126-481-00-5003	Part-Time	0	419	58	500	500
126-481-00-5004	Payroll Tax	52,990	50,819	51,728	55,000	52,000
126-481-00-5005	Health/Retirement	197,414	221,362	204,896	215,000	203,000
126-481-00-5021	Education & Training	813	3,105	2,210	3,000	3,000
126-481-00-5024	Uniform Expense	8,974	11,229	11,954	11,500	11,500
126-481-00-5041	Contract & Temp. Labor	21,480	10,547	118	0	0
		963,828	974,097	961,281	987,500	1,004,000
<b>OPERATING EXPENSES</b>						
126-481-00-6001	Penalties	22	0	272	0	0
126-481-00-6005	Utilities	5,396	7,313	8,966	11,000	10,000
126-481-00-6008	Engineering	26,380	7,880	12,045	15,000	15,000
126-481-00-6009	Other Professional Services	791	0	0	500	1,000
126-481-00-6010	Dues & Subscriptions	10,028	11,048	10,300	11,000	11,000
126-481-00-6011	Electric Travel	319	818	620	2,000	1,500
126-481-00-6013	Office Supplies	2,312	2,850	2,578	3,000	3,000
126-481-00-6014	Postage & Printing	19,947	18,679	17,656	23,000	23,000
126-481-00-6016	Gas & Oil	24,595	25,328	24,784	28,000	28,000
126-481-00-6018	Bldg Repairs	2,954	16,985	7,606	6,000	6,000
126-481-00-6020	Equip. Repair & Maintenance	16,768	16,177	11,429	18,000	15,000
126-481-00-6022	Equipment (Non-capital)	0	5,959	8,642	0	0
126-481-00-6025	Power Purchased	14,963,268	14,972,248	17,111,983	18,900,000	18,880,000
126-481-00-6026	Small Tools	11,508	2,717	2,887	3,000	3,000
126-481-00-6035	Insurance Contracts	49,064	111,790	94,680	95,000	100,000
126-481-00-6046	Other Supplies & Material	9,178	10,005	10,350	12,000	11,000
126-481-00-6066	Electric Service Supplies	65,591	73,722	157,244	140,000	100,000
126-481-00-6072	Sub-Station & Gen. Maintenance	28,565	16,818	44,922	30,000	34,000
126-481-00-6074	Contracts	217,907	145,076	143,921	150,000	145,000
126-481-00-6076	Construction Maint. Equip.	14,249	10,788	14,918	17,000	15,000
126-481-00-6201	Int. - Mamu Generators	31,274	21,549	0	0	0
126-481-00-6202	Prin. - Mamu Generators	0	1,693,000	0	0	0
126-481-00-6203	Fees - Mamu Generators	32,674	21,206	0	0	0
126-481-00-6207	Cost Issuance-Mamu Gen.	5,576	0	0	0	0
126-481-00-6635	Transformers/Capacitors	46,627	4,623	68,387	75,000	50,000
126-481-00-6637	Electric Meters	104,227	90,371	131,117	75,000	75,000
126-481-00-6638	Cables, Poles & Wires	73,232	69,811	93,803	100,000	85,000
126-481-00-6640	Street Lighting Fixtures	36,383	15,971	31,022	40,000	30,000
126-481-00-6699	Inventory Usage/(Additions)	97,293	113,934	(104,329)	0	0
126-481-00-6800	Bad Debt Expense	73,973	72,038	73,937	98,000	80,000
126-481-00-6801	Administrative Pilot	935,795	939,000	950,123	1,074,900	1,106,500
126-481-00-6802	Liheap Assistance	20,000	0	0	0	0
		16,925,896	18,497,705	18,929,862	20,927,400	20,828,000

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 BUDGET</u>	<u>FY2015 BUDGET</u>
CAPITAL EXPENSES						
126-481-00-7002	System Improvements	0	44,553	452,379	0	0
126-481-00-7002	Sys. Improv. - <i>West Side Industrial Park Upgrade</i>		0	0	15,000	0
126-481-00-7002	Sys. Improv. - <i>Woodland Dr. pole line (Bray Road to Holly Tree)</i>		0	0	50,000	0
126-481-00-7002	Sys. Improv. - <i>E. Liberty underground (main to Washington)</i>		0	0	350,000	0
126-481-00-7608	Equipment	0	29,818	0	0	0
126-481-00-7608	Equipment - <i>1.5 Ton 40' Bucket Truck With Material Handler</i>		0	0	150,000	0
126-481-00-7609	Equipment - <i>Mini-Excavator w/Trailer</i>	0	0	0	24,000	50,000
126-481-00-7609	Equipment - <i>Thumper Primary Wire Break Locator</i>		0	0	30,000	0
126-481-00-7610	Equipment - <i>Line Truck Replacement</i>	0	0	0	0	170,000
126-481-00-7611	Equipment - <i>Service Truck</i>	0	0	0	0	60,000
126-481-00-7611	Equipment - <i>F750 Truck w/ 50' Boom</i>	0	0	0	165,000	0
126-481-00-7801	Facility Imp - <i>Warehouse Heating</i>	0	0	0	0	21,000
126-481-00-7801	Facility Imp - <i>Facility Renovation/Furnishings</i>	0	371,823	0	0	0
126-481-00-7801	Facility Imp - <i>Maintenance Building</i>	0	23,922	50,822	0	0
126-481-00-7802	Billing Office Remodel	0	27,907	4,483	0	0
		0	498,023	507,684	784,000	301,000
Net Revenues Less Expenses		\$ 1,497,503	\$ (1,709,900)	\$ (1,378,939)	\$ (1,197,900)	\$ 0

\*Fiscal Year 2015 Base Purchased Power Costs: \$75.49

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 BUDGET</u>	<u>FY2015 BUDGET</u>
<b>REVENUE</b>						
126-482-00-4201	Water Reconnect Fees	\$ 50	\$ 175	\$ 225	\$ 300	\$ 200
126-482-00-4202	Primacy Fee Revenue	22,734	23,123	23,631	23,500	23,500
126-482-00-4203	Water Late Payments	6,804	8,705	8,678	9,000	9,000
126-482-00-4204	Water Tap In Fees	3,400	2,250	1,150	1,000	500
126-482-00-4205	Utility Connection Fees	0	6,800	9,200	7,000	7,000
126-482-00-4301	Water - Taxable	1,716,474	2,462,213	2,386,449	2,400,000	2,389,000
126-482-00-4302	Material/Labor - Water	34,397	44,254	26,956	20,000	20,000
126-482-00-4303	Water Bulk Sales	563	2,305	3,052	2,500	1,000
126-482-00-4304	High Volume Sales	288	102	226	100	100
126-482-00-4601	Interest Income	1,045	167	119	200	200
126-482-00-4606	Gain/Loss on Investments	0	82,484	(15,854)	0	0
126-482-00-4701	Grant Receipts	0	23,750	0	0	0
126-482-00-4801	Misc Revenue	75	18,888	18,398	0	0
126-482-00-4921	Transfer From Capital Projects	0	256,137	0	0	0
		1,785,830	2,931,352	2,462,230	2,463,600	2,450,500
<b>PERSONNEL EXPENSES</b>						
126-482-00-5001	Water Salaries	236,047	190,665	230,251	218,000	181,000
126-482-00-5001	Water Salaries- Valve & Hydrant Position (C1)					26,000
126-482-00-5002	Water Overtime	14,227	15,049	13,338	20,000	20,000
126-482-00-5003	Water Part-Time Salaries	305	593	140	500	500
126-482-00-5004	Water Payroll Tax	19,282	15,864	18,344	19,500	17,000
126-482-00-5005	Water Health & Retirement	77,808	80,923	84,084	85,000	66,000
126-482-00-5005	Water Health & Retirement - Valve & Hydrant Position					11,000
126-482-00-5021	Training	1,052	737	3,142	1,600	1,600
126-482-00-5024	Uniform Expense	2,347	2,410	3,702	3,500	2,500
126-482-00-5041	Contract & Temp. Labor	26,164	9,416	118	500	500
		377,231	315,657	353,119	348,600	326,100
<b>OPERATING EXPENSES</b>						
126-482-00-6001	Penalties and Discounts	0	0	(5)	0	0
126-482-00-6005	Utilities	4,138	4,648	5,540	6,500	5,500
126-482-00-6008	Engineering	2,227	53,951	7,338	15,000	10,000
126-482-00-6009	Other Professional Services	0	656	656	800	800
126-482-00-6010	Dues & Subscriptions	330	90	438	400	400
126-482-00-6011	Travel	387	168	827	1,000	1,000
126-482-00-6013	Office Supplies	1,973	1,968	2,070	2,000	2,000
126-482-00-6014	Postage & Printing	24,346	18,810	18,010	23,000	23,000
126-482-00-6016	Gas & Oil	20,305	22,027	21,523	28,000	28,000
126-482-00-6018	Bldg Repairs	5,043	7,207	4,932	5,000	5,000
126-482-00-6020	Equip. Repair & Maintenance	3,190	3,698	4,277	20,000	5,000
126-482-00-6022	Equipment (Non-capital)	0	2,065	17,171	0	0
126-482-00-6025	Power Purchased	168,213	204,413	188,370	255,000	245,000
126-482-00-6026	Small Tools	3,033	2,391	5,013	2,600	2,600
126-482-00-6035	Insurance Contracts	57,002	26,761	31,258	30,000	30,000
126-482-00-6045	Chemicals	6,511	13,812	21,245	15,000	20,000
126-482-00-6046	Other Supplies & Materials	2,634	760	2,512	2,000	1,000
126-482-00-6072	System Maintenance	91,796	103,421	102,410	105,000	105,000
126-482-00-6074	Contracts	8,593	17,350	10,639	18,000	15,000
126-482-00-6076	Const. & Maint. Equipment	10,159	3,774	2,105	3,500	3,500
126-482-00-6083	Primacy Fee Expenditure	21,871	22,660	23,158	23,500	23,500
126-482-00-6090	Radionuclide Operation Costs	102,861	612,456	576,593	665,000	665,000
126-482-00-6204	COPs Interest - Radionuclide	0	132,738	125,522	122,000	114,000
126-482-00-6205	COPs Principal - Radionuclide	0	365,000	370,000	375,000	390,000
126-482-00-6206	COPs Fees - Radionuclide	0	410	410	500	500
126-482-00-6636	Hydrants (thru FY10 included meters)	34,062	51,646	15,991	50,000	50,000
126-482-00-6637	Meters & MXUs *Explore return on meter change:	164,728	180,566	198,860	75,000	75,000
126-482-00-6699	Inventory Usage/(Additions)	(32,985)	(42,769)	(16,791)	10,000	10,000
126-482-00-6800	Bad Debt Expense	7,479	8,816	13,017	12,400	12,500
126-482-00-6801	Pilot Expense	78,274	121,000	122,987	124,600	121,300
		786,169	1,940,492	1,876,074	1,990,800	1,964,600



<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 BUDGET</u>	<u>FY2015 BUDGET</u>
<b>CAPITAL EXPENSES</b>						
126-482-00-7002	Capital System - Main Replacements	40,252	40,521	53,070	200,000	125,000
126-482-00-7004	Radionuclide Project	4,286,804	243,108	0	0	0
126-482-00-7005	Water Tower Improvements - Tower Drive	0	0	144,978	400,000	0
126-482-00-7006	System Expansion - Wells	0	34,848	18,340	600,000	0
126-482-00-7604	Equipment - Valve Exerciser (Trailer mounted)	0	0	0	0	40,000
126-482-00-7604	Equipment - Service Truck Replacement	0	0	0	0	20,000
126-482-00-7604	Equipment - Service Truck Replacement	0	0	0	0	45,000
126-482-00-7604	Equipment - Skid Steer Replacement	0	0	0	0	55,000
126-482-00-7604	Equipment - Hydrostop	0	0	59,099	0	0
126-482-00-7801	Facility Imp - Warehouse Heating	0	0	0	0	3,000
126-482-00-7801	Facility Improvements - Maintenance Building	0	23,922	51,143	0	0
126-482-00-7802	Billing Office Remodel	0	24,046	4,420	0	0
		4,327,056	366,445	331,050	1,200,000	288,000
Net Revenues Less Expenses - Water Department \$ (3,704,627) \$ 308,758 \$ (98,013) \$ (1,075,800) \$ (128,200)						

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 ACTUAL</u>	<u>FY2013 BUDGET</u>	<u>FY2015 BUDGET</u>
<b>REVENUE</b>						
126-482-40-4205	Connection Fees			\$ 1,300,000	\$ 0	\$ 0
126-482-40-4301	Operating Fees			615,851	650,000	651,000
				1,915,851	650,000	651,000
<b>PERSONNEL EXPENSES</b>						
126-482-40-5001	Salaries			0	31,000	31,000
126-482-40-5002	Overtime			0	500	500
126-482-40-5004	Payroll Tax			0	3,000	2,500
126-482-40-5005	Health & Retirement			0	13,000	11,500
126-482-40-5021	Training			0	200	200
126-482-40-5024	Uniform Expense			0	300	300
				0	48,000	46,000
<b>OPERATING EXPENSES</b>						
126-482-40-6008	Engineering			55,235	15,000	25,000
126-482-40-6011	Travel			0	300	0
126-482-40-6018	Bldg Repairs			0	500	0
126-482-40-6020	Equip. Repair & Maintenance			20,945	500	0
126-482-40-6022	Equipment (Non-capital)			242,130	1,011,000	300,000
126-482-40-6025	Power Purchased			38,330	55,000	55,000
126-482-40-6026	Small Tools			33	200	200
126-482-40-6045	Chemicals			30,946	70,000	0
126-482-40-6072	System Maintenance			6,973	50,000	50,000
126-482-40-6074	Contracts			167	500	0
126-482-40-6090	Radionuclide Operation Costs			65,142	100,000	120,000
126-482-40-6801	Pilot Expense			95,793	32,500	32,500
				555,695	1,335,500	582,700
Net Revenues Less Expenses - Intergovernmental Contracts \$ 1,360,156 \$ (733,500) \$ 22,300						
Total Department - Net Revenues Less Expenses \$ (3,704,627) \$ 308,758 \$ 1,262,143 \$ (1,809,300) \$ (105,900)						
Total Fund - Net Revenues Less Expenses \$ (2,207,124) \$ (1,401,142) \$ (116,796) \$ (3,007,200) \$ (105,900)						

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 BUDGET</u>	<u>FY2015 BUDGET</u>
<b>REVENUE</b>						
127-483-00-4205	Utility Connection Fees	\$ 0	\$ 3,400	\$ 4,500	\$ 3,500	\$ 3,500
127-483-00-4262	Sewer Pollution Fee	6,462	6,574	6,731	6,500	6,500
127-483-00-4266	Tap Ins	3,400	2,250	1,050	1,000	500
127-483-00-4301	Sewer Receipts	1,883,718	2,061,491	2,009,781	2,245,000	2,289,000
127-483-00-4323	Sewer Late Payments	6,707	6,776	6,534	7,000	7,000
127-483-00-4606	Gain on Investments	0	18,474	(3,915)	0	0
127-483-00-4611	Interest Income	144,592	133,705	122,680	115,000	105,000
127-483-00-4612	Interest Income (MAMU)	48,162	36,835	0	0	0
127-483-00-4801	Misc Revenue	287	1,739	5	3,500	0
127-483-00-4901	Transfer From General Fund	35,000	0	0	0	0
127-483-00-4915	Transfer From Special Allocation	0	0	375,000	0	0
127-483-00-4921	Transfer From Capital Projects	1,076,862	991,894	108,501	0	0
		<u>3,205,189</u>	<u>3,263,138</u>	<u>2,630,866</u>	<u>2,381,500</u>	<u>2,411,500</u>
<b>PERSONNEL EXPENSES</b>						
127-483-00-5001	Salaries	355,225	413,085	419,910	455,000	465,000
127-483-00-5002	Overtime	32,865	34,065	45,143	40,000	45,000
127-483-00-5003	Part Time	0	10	0	500	500
127-483-00-5004	Payroll Taxes	29,503	33,407	34,494	37,000	41,000
127-483-00-5005	Health/Retirement	85,265	119,334	140,807	150,000	159,000
127-483-00-5015	Safety	16	0	0	500	500
127-483-00-5021	Training	2,033	1,530	2,909	2,000	2,000
127-483-00-5024	Uniform Allowance	3,284	2,715	3,810	4,000	3,000
127-483-00-5041	Contract & Temp. Labor	30,157	15,448	6,651	12,000	10,000
		<u>538,347</u>	<u>619,594</u>	<u>653,723</u>	<u>701,000</u>	<u>726,000</u>
<b>OPERATING EXPENSES</b>						
127-483-00-6001	Fines & Penalties	31,543	0	0	0	0
127-483-00-6005	Utilities	2,751	2,486	2,863	4,000	4,000
127-483-00-6008	Engineering	12,604	5,400	(2,868)	10,000	10,000
127-483-00-6009	Professional Services	2,340	144	394	500	500
127-483-00-6010	Dues & Subscriptions	(1,930)	785	447	500	500
127-483-00-6011	Travel	298	144	1,367	1,000	500
127-483-00-6013	Office Supplies	2,678	2,578	3,627	3,000	3,000
127-483-00-6014	Postage & Printing	21,421	18,604	17,989	23,000	23,000
127-483-00-6016	Gas & Oil	27,261	27,536	31,740	27,000	27,000
127-483-00-6018	Bldg/Grounds Repair/Maintenance	14,588	50,515	13,767	23,000	20,000
127-483-00-6020	Equip. Repair & Maintenance	35,974	72,665	50,653	67,000	55,000
127-483-00-6022	Equipment (Non-capital)	0	4,563	879	500	0
127-483-00-6025	Power Purchased	368,065	318,641	296,459	415,000	380,000
127-483-00-6026	Small Tools	4,114	3,007	1,425	3,000	3,000
127-483-00-6035	Insurance Expense	18,568	20,127	22,044	23,000	23,000
127-483-00-6045	Chemical & Lab Supplies	55,224	57,863	47,982	50,000	60,000
127-483-00-6046	Other Supplies & Materials	1,999	1,973	1,702	2,500	2,000
127-483-00-6071	Pretreatment Evaluation Costs	0	0	40,014	40,000	0
127-483-00-6072	System Maintenance	106,052	111,930	113,952	120,000	100,000
127-483-00-6073	Water Poll. Connection Fee	6,033	6,245	6,395	6,500	6,500
127-483-00-6074	Contracts	34,947	61,626	49,196	103,000	65,000
127-483-00-6076	Construction & Maint. Equip.	0	1,837	1,604	1,000	1,000
127-483-00-6102	Bond Int-Srf Series 2000	188,793	174,893	159,703	150,500	133,000
127-483-00-6103	Bond Prin-Srf Series 2000	285,000	290,000	300,000	305,000	315,000
127-483-00-6104	Bond Fees-Srf Series 2000	18,898	17,385	15,845	17,500	16,000
127-483-00-6204	East Treatment Plant - Interest	31,589	10,117	0	0	0
127-483-00-6205	East Treatment Plant - Principal	1,056,000	1,004,000	0	0	0
127-483-00-6206	East Treatment Plant - Fees	30,856	14,622	0	0	0
127-483-00-6207	East Treatment Plant Debt - Cost Of Issuance	16,416	0	0	0	0
127-483-00-6208	UV COPs - Interest	12,640	29,982	28,411	27,500	26,000
127-483-00-6209	UV COPs - Principal	0	80,000	80,000	85,000	85,000
127-483-00-6210	UV COPs - Fees	0	90	90	300	300
127-483-00-6211	UV COPs - Cost of Issuance	627	0	0	0	0
127-483-00-6212	Sewer Vac Truck Lease - Interest	0	0	0	0	4,200
127-483-00-6213	Sewer Vac Truck Lease - Principal	0	0	0	0	32,000
127-483-00-6214	Sewer Vac Truck Lease - Fees	0	0	0	0	3,500
127-483-00-6637	Meters & MXUs	29,592	0	0	0	0
127-483-00-6699	Inventory Usage/(Additions)	(1,238)	(5,659)	4,923	10,000	10,000
127-483-00-6800	Bad Debt Expense	8,498	7,720	9,324	11,300	11,600
127-483-00-6801	Pilot Expense	92,795	95,000	101,094	111,200	115,000
127-483-00-6901	Transfer to General Fund	0	4,000	0	0	0
		<u>2,514,998</u>	<u>2,490,818</u>	<u>1,401,020</u>	<u>1,641,800</u>	<u>1,535,600</u>
<b>CAPITAL EXPENSES</b>						
127-483-00-7001	I & I Improvements	0	0	430,086	0	0
127-483-00-7002	Main Extension/Replacement	0	39,147	6,788	50,000	100,000
127-483-00-7003	Capital System Maintenance	53,964	0	67,363	0	50,000
127-483-00-7003	Capital System Maintenance - Hillsboro Rd Lift Station	0	0	0	33,000	0
127-483-00-7003	Capital System Maintenance - GIS Mapping	0	0	0	90,000	0
127-483-00-7003	Capital System Maintenance - John David LS Generator	0	0	0	15,000	0
127-483-00-7003	Capital System Maintenance - Hunt Rd Overflow Storage Vault	0	0	0	30,000	0
127-483-00-7602	Sewer Monitoring Equipment	0	0	19,500	0	0
127-483-00-7605	Equipment - Sludge Truck Rebuild	0	0	0	0	45,000
127-483-00-7605	Equipment	0	0	61,946	0	0
127-483-00-7801	Facility Improvements - Warehouse Heating	0	23,922	0	0	2,000
127-483-00-7802	Trt. Plant Imp. - UV Degradation	879,940	161,625	0	0	0
127-483-00-7803	Billing Office Remodel	0	24,046	0	0	0
		<u>933,903</u>	<u>248,740</u>	<u>585,683</u>	<u>218,000</u>	<u>197,000</u>
<b>Net Revenues Less Expenses - Sewer Department</b>						
		\$ (782,059)	\$ (96,014)	\$ (9,560)	\$ (179,300)	\$ (47,100)

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 BUDGET</u>	<u>FY2015 BUDGET</u>
<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 BUDGET</u>	<u>FY2015 BUDGET</u>
REVENUE						
127-483-40-4301	Operating Fees		\$ 0	\$ 3,484	\$ 48,000	\$ 48,000
127-483-40-4302	Materials/Labor		152,000	0	0	0
			152,000	3,484	48,000	48,000
PERSONNEL EXPENSES						
127-483-40-5001	Salaries		0	0	0	27,000
127-483-40-5002	Overtime		0	0	0	1,000
127-483-40-5004	Payroll Tax		0	0	0	2,500
127-483-40-5005	Health & Retirement		0	0	0	10,000
127-483-40-5021	Training		0	0	0	0
127-483-40-5024	Uniform Expense		0	0	0	0
			0	0	0	40,500
OPERATING EXPENSES						
127-483-40-6008	Engineering		16,426	8,546	0	0
127-483-40-6011	Travel		0	0	300	0
127-483-40-6018	Bldg Repairs & Maintenance		0	0	500	0
127-483-40-6020	Equip. Repair & Maintenance		0	139	500	500
127-483-40-6022	Equipment (Non-capital)		0	180,443	10,000	0
127-483-40-6025	Power Purchased		0	0	2,000	1,000
127-483-40-6026	Small Tools		0	0	200	0
127-483-40-6072	System Maintenance		0	10,022	2,500	2,000
127-483-40-6074	Contracts		0	0	500	0
127-483-40-6801	Pilot Expense		0	174	2,400	2,400
			16,426	199,324	18,900	5,900
Net Revenues Less Expenses - Intergovernmental Contracts			\$ 135,574	\$ (195,841)	\$ 29,100	\$ 1,600
Total Fund - Net Revenues Less Expenses			\$ (782,059)	\$ 39,561	\$ (205,400)	\$ (150,200)
				\$ (205,400)	\$ (150,200)	\$ (45,500)

**Approved Positions**  
**Fiscal Year Ending September 30, 2015**

Grade	Position	Dept	Type	# of Positions	Range	
A	Cook	Senior Center	Hourly	1	\$ 21,000	\$ 25,000
B	Recreation Programs Clerk	Parks	Hourly	1	\$ 22,000	\$ 27,000
B	Records Clerk	Police	Hourly	1	\$ 22,000	\$ 27,000
B	Secretary	Police	Hourly	1	\$ 22,000	\$ 27,000
B	Maintenance Worker	Civic Center	Hourly	1	\$ 22,000	\$ 27,000
C	Meter Services	Electric (Meter)	Hourly	3	\$ 25,000	\$ 31,000
C	Parks Maintenance Specialist	Parks	Hourly	3	\$ 25,000	\$ 31,000
C	Permit Clerk	Public Works	Hourly	1	\$ 25,000	\$ 31,000
C	Head Cook	Senior Center	Hourly	1	\$ 25,000	\$ 31,000
C	Street Maintenance Specialist	Street	Hourly	7	\$ 25,000	\$ 31,000
C	Water/Sewer Maintenance Specialist	Water/Sewer	Hourly	7	\$ 25,000	\$ 31,000
C	Treatment Plant Operator	Sewer	Hourly	3	\$ 25,000	\$ 31,000
C	Maintenance Crew Leader	Civic Center	Hourly	1	\$ 25,000	\$ 31,000
D	Parks Work Release Supervisor	Parks	Hourly	2	\$ 26,000	\$ 33,000
D	Customer Service Supervisor	Civic Center	Hourly	1	\$ 26,000	\$ 33,000
D	Dispatcher	Police	Hourly	5	\$ 26,000	\$ 33,000
D	Deputy City Clerk	Administration	Hourly	1	\$ 26,000	\$ 33,000
D	Finance Clerk	Finance	Hourly	2	\$ 26,000	\$ 33,000
D	Librarian	Library	Hourly	2	\$ 26,000	\$ 33,000
D	Billing Clerk	Utility Office	Hourly	2	\$ 26,000	\$ 33,000
E	Mechanic	Maintenance	Hourly	2	\$ 28,000	\$ 36,000
E	Airport Operations Manager	Airport	Hourly	1	\$ 28,000	\$ 36,000
E	Civic Center Office Manager	Civic Center	Hourly	1	\$ 28,000	\$ 36,000
E	Street Maintenance Crew Leader	Street	Hourly	2	\$ 28,000	\$ 36,000
E	Assistant Treatment Plant Manager	Sewer	Hourly	2	\$ 28,000	\$ 36,000
E	Water/Sewer Maintenance Crew Leader	Water & Sewer	Hourly	2	\$ 28,000	\$ 36,000
E	Court Clerk	Court	Hourly	1	\$ 28,000	\$ 36,000
E	Building Inspector	Public Works	Hourly	1	\$ 28,000	\$ 36,000
E	Community Programs Coordinator	Civic Center	Hourly	1	\$ 28,000	\$ 36,000
E	Civic Center Maintenance Foreman	Civic Center	Hourly	1	\$ 28,000	\$ 36,000
E	Utility Office Supervisor	Utility Office	Hourly	1	\$ 28,000	\$ 36,000
F	Building Maintenance Supervisor	Maintenance	Hourly	1	\$ 30,000	\$ 39,000
F	Firefighter	Fire	Hourly	6	\$ 30,000	\$ 39,000
F	Police Officer	Police	Hourly	13	\$ 30,000	\$ 39,000
F	Apprentice Lineman	Electric	Hourly	0	\$ 30,000	\$ 39,000
F	Staff Accountant	Finance	Hourly	0	\$ 30,000	\$ 39,000
F	Dispatch Supervisor	Police	Hourly	1	\$ 30,000	\$ 39,000
G	Recreational Manager	Civic Center	Hourly	1	\$ 32,000	\$ 42,000
G	Meter Services Supervisor	Electric (Meter)	Hourly	1	\$ 32,000	\$ 42,000
G	Inventory Control Manager	Finance	Hourly	1	\$ 32,000	\$ 42,000
G	Parks Foreman	Parks	Hourly	1	\$ 32,000	\$ 42,000
G	Corporal/Detective	Police	Hourly	4	\$ 32,000	\$ 42,000
G	City Planner	Public Works	Hourly	1	\$ 32,000	\$ 42,000
G	Building Inspection Supervisor	Public Works	Hourly	1	\$ 32,000	\$ 42,000
G	Facility Director	Senior Center	Hourly	1	\$ 32,000	\$ 42,000
G	Streets Foreman	Street	Hourly	1	\$ 32,000	\$ 42,000
G	Water/Sewer Construction Foreman	Water	Hourly	1	\$ 32,000	\$ 42,000
H	Treatment Plant Manager	Sewer	Hourly	2	\$ 35,000	\$ 46,000
I	Captain	Fire	Hourly	3	\$ 38,000	\$ 50,000
I	Sergeant/Detective Sergeant	Police	Hourly	5	\$ 38,000	\$ 50,000
I	Facility Maintenance Electrician	Electric	Hourly	1	\$ 38,000	\$ 50,000
I	Journeyman	Electric	Hourly	8	\$ 38,000	\$ 50,000
J	Lieutenant/ Lieutenant Detective	Police	Hourly	3	\$ 43,000	\$ 56,000
J	Line Foreman	Electric	Hourly	1	\$ 43,000	\$ 56,000
J	Maintenance Foreman	Maintenance	Hourly	1	\$ 43,000	\$ 56,000
K	Information Technology Administrator	Administration	Salary	1	\$ 40,000	\$ 60,000
L	Library Director	Library	Salary	1	\$ 45,000	\$ 65,000
L	Parks & Recreation Maintenance Director	Parks & Recreation	Salary	1	\$ 45,000	\$ 65,000
L	City Clerk/Human Resources Director	Administration	Salary	1	\$ 45,000	\$ 65,000
M	Fire Chief	Fire	Salary	1	\$ 50,000	\$ 75,000
M	Public Services Director	Civic Center	Salary	0	\$ 50,000	\$ 75,000
N	Finance Director	Administration	Salary	1	\$ 55,000	\$ 80,000
N	Police Chief	Police	Salary	1	\$ 55,000	\$ 80,000
N	Public Works Director	Public Works	Salary	1	\$ 55,000	\$ 80,000
O	City Administrator	Administration	Salary	1	\$ 80,000	\$ 115,000
				128		