

CITY OF  
CROSSVILLE  
OPERATING BUDGET

2014-2015

*DRAFT 4*

March 27, 2014

TO: Mayor and Councilmembers  
FR: David A. Rutherford, AICP, ICMA-CM, City Manager  
RE: 2014-15 Budget Transmittal Letter

The proposed budget for 2014-15 for the city of Crossville continues to reflect depressed economic conditions that have been experienced throughout many cities in the state of Tennessee. Even though sales tax has increased from the lows of 2009-10 and 2010-11, other revenues have remained stagnant. The current budget (2013-14) for the state of Tennessee is expected to have approximately \$200 million shortfall. It is expected that fuel prices will continue to rise past the levels of the past years thus costing more for public safety and other departments to operate vehicles. The costs of electricity and fuel could increase as much as 20%, as was the case several years ago.

However, it should be noted that the city of Crossville has weathered the economic storm of the past several years. The city has a "rainy day fund" of \$7.5 million that can cover 200 days of operating expense. The city has had to cut-back on some of the normal expenses for street resurfacing and police car replacement. For the city to get back on schedule to deal with its capital projects, new programs or projects, the Council must look at stabilizing revenues and controlling expenses. The Council does understand that any new program(s) or capital project(s) will have to bring the corresponding revenue stream or reduction in existing expenses in order to meet debt service and not create a negative cash flow problem for the future. For the city to undertake new programs or projects and continue to provide current services to city residents, the Council does understand that new revenues, even if from fund balances, will be needed or services and staff will have to be reduced.

It is projected that sales tax revenues will not increase significantly for the next budget year. With the estimated shortfall at the state level, it is not clear yet whether the state-shared taxes that the city receives from the state will be unaffected. The majority of funds to operate the city come from fees, state-shared taxes, local option sales tax and property taxes.

The property tax collected in the city of Crossville contributes approximately 14.67% of the city's operating budget. The basic general operating budget for the city of Crossville is \$13.6 million dollars. This amount does not include any grants or loans for any capital projects or special programs. Similar sized cities' percentage of property tax of the total budget range from 44 % to 60%. The local option sales tax collected in Crossville for city use contributes approximately 52 % of the city's operating budget. Similar sized cities' percentage of local option sales tax of the total budget range from 30% to 45%.

For the proposed 2014-15 budget, staff is not proposing an increase in property tax rate. Staff is proposing that the Council spend the next budget year reviewing property tax rates, fees and charges for services, and overall operating efficiencies of all departments to determine what, if any, savings can be achieved. This exercise will most probably result in changes in the ways services are delivered to the citizens.

With this in mind, the city has prepared its first three year operating budget as a guide for the Council to use in understanding the present and future impact of operating expenses for its departments. The three year budget will allow Council to plan for capital expenditures, recurring costs from those and deal with the inflationary increases in the operating budget.

Our water and sewer fees need to be examined closely to make sure that adequate funds are, or will become, available for maintenance, operations and capital expenditures. There are some significant capital expenses proposed in the water and sewer department. The Council will have to look at expanding the treatment capacity of the water plant at Meadow Park Lake within the next four years. The wastewater treatment facility will need to expand in the next several years if the city continues to grow. If the state does not issue an expansion permit for the wastewater plant, then the city may have to look at another treatment plant with land application instead of surface water discharge.

The Council has been presented with a draft Capital Improvement Program (CIP) for 2014-2023. The CIP is divided into three sections: three year, five year and ten year. This document includes projects that have been discussed often but not funded over the last seven years or so. The draft CIP does not include any recreation projects since a comprehensive recreation master plan is being produced. That plan will be delivered to the city before August 2014. At that time the projects will be reviewed by Council and the recommendations of Council will be incorporated into CIP. The city charter requires that the CIP be adopted by City Council on or before June 1<sup>st</sup> of the current year.

Each city department has presented in the CIP the capital expenses needed for their department. The Council needs to review and determine when the best time to fund the expense is. As explained to Council, capital projects listed in the CIP are needed for the city's future to protect assets and to continue to deliver necessary services to citizens.

The operating budget does not include any cost of living adjustment (COLA) for the employees. A cursory salary survey has been completed utilizing data from the Municipal Technical Advisory Service (MTAS) annual salary survey. Overall, most employee salaries are in the median range of the comparable cities. The major problem observed is the lack of a uniform compensation plan. It appears that some employees in the fire and police department would benefit from a uniform compensation plan. It is recommended that staff prepare a compensation plan for the city employees over the next fiscal year. The operating budget for 2015-16 will include a COLA of 3.75 %, which equates to 2.5% for raises and 1.25% for adjustments to get all employees in the compensation plan at the proper grade and step.

The projected additional cost of health insurance (20%) for 2015 has been calculated and included in the proposed 2014-15 operating budget. An employee wellness program has been presented to Council for

its consideration. The estimated cost of the wellness program is approximately \$50,000 if a majority of employees participate and incentives offered were to be awarded to the participants. In conjunction with the wellness program is a biometric screening program by BlueCross BlueShield with a cost of \$10,000. In 2014, BCBS covered the cost of the biometric screening for city employees. The Council will decide if the wellness program becomes a reality in July 2014 for the fiscal year.

The city has prepared a benchmarking study taking lead from the Municipal Technical Advisory Service (MTAS) comparing nine service areas with four comparable cities from the MTAS study. The city's study raised more questions than answers. The Council will no doubt spend considerable time during budget review with individual departments to get a better understanding of the overall operation.

In the proposed operating budget for 2014-15, staff was asked to review the departmental expenses and make necessary changes, increases or decreases in individual line items. Staff was asked to closely look at the maintenance expense for equipment, vehicles and facilities. There were some minor increases in certain departments that have been included in the proposed budget. Large departmental requests are noted but have not been included in the proposed budget. Council will have to review those requests and determine whether to include them.

The annual summer help program has not been included in the budget. A proposed change this year is to have each department hire the employees they need for the time period. The previous funding was \$70,000. This year we have included the social security amount to cover that expense. As you can see from the departmental review of the budget, the requested seasonal help is listed but has not been included in the operating budget.

Following is a general discussion about certain projects or departmental requests. For your ease in reviewing the budget, the correct budget page is referenced for the particular department.

### General Fund

#### **Community Development** Downtown project and Northwest Connector page 4

Downtown project has been greatly reduced from the original concept. At present, it only includes the replacement of a major water line and necessary ADA upgrades to the sidewalks. The project costs have dropped from approximately \$10 million to less than \$4 million.

Northwest Connector Phases II & III are shown in the budget as a capital expenditure for 2014-15 and will require funding from a line of credit. The amount for 2014-15 is \$1,457,000 million. Funds needed in 2015-2016 are estimated to be \$956,250. These funds will also come from a line of credit.

The proposed Greenway Trail grant application has been prepared by Lose and Associates for submittal to Tennessee Department of Environment and Conservation (TDEC) for funding. The application was for a 50% grant of the total cost. Estimates for the two alternatives trails were approximately \$500,000 each. Council voted to not proceed with either greenway project. It is expected that the greenway trails will be included in the master recreation plan that is being prepared and will be ready this fall.

**Central Staff** page 10

The three projects requested are for the computer network system for the entire city. Our existing network needs to have a security audit completed on it. One has not been conducted for several years now. The other request is for equipment that will reduce our need for replacing individual computers by allowing our servers to act as the individual unit. The network behavior analysis request is for the ability to monitor network traffic and look for suspicious behavior.

**Engineering** page 11

The request is for new aerial photography that will be used by engineering to review projects and complete daily activities.

**City Hall Building** page 15

The capital request is for new windows on the third floor of the building. These windows were not replaced to save money. They are not energy efficient and should be replaced soon.

**Maintenance** page 17

The capital request is for a new truck to replace a 1997 model that is unreliable and has high mileage. The operating request is for a new mower.

**Administration** page 18&19

Several operating requests are included here: Wellness & Biometric program and additional funding to the Cumberland County Veterans Affairs office. This increase in funding is made for the next four years at which time it would be continued at that level or another increase due to growth of the office and services provided.

Listed here are the costs of all special events held in the city by other groups. The amount listed is to cover expenses of the police department, street, maintenance, and park and recreation staff as they help with special events throughout the year.

**Police Department** page 21

The capital items requested here are replacement of three equipped police cars, fence around the firing range and communication repeater.

**Fire Department** page 22&23

The fire department has requested three new firefighter positions and a light rescue truck to change the way first responder calls are handled from one station. Funds are requested to complete a re-modeling project at station 2. The request for new turnout gear has been included in the budget.

The fire department is undergoing a review by Insurance Services Organization (ISO) to determine the classification of the city. The city currently has a rating of 4. The city has not been rated by ISO in the last twenty years. There is a great chance that the city will have a split rating in the future. This is in part due to the city boundaries expansions in the past, lack of adequate water supply and some structures greater than five miles from a responding station. There is an immediate need to install some fire hydrants in strategic locations to provide adequate flow for some commercial establishments as well as improve water distribution systems in some neighborhoods which would also include fire hydrants.

**Codes Administration** page 24

An operating request for funds to be used for demolition of dilapidated structures is proposed by the city manager so that the city can remove those structures and improve neighborhoods. The amount should cover the disposal costs of the materials.

**Highways and Streets** page 25&26

An operating request for infrared asphalt patching has been made. Some capital items requested include a new ¾ ton truck to have tools secured better. This truck will replace two ½ ton trucks that are 1997 models. Construction of a building over the wash pad would aid in cleaning equipment, especially salt truck cleanup. The cost of this would be split with water and sewer. The other operating requests are for a traffic signal monitor tester and installation of a guard rail on Holiday Drive.

The funds needed for street resurfacing (\$600,000) have not been included. Staff is recommending that a line of credit be established to pay for resurfacing and to create a schedule that would allow for a twelve year cycle to resurface all city streets.

**Park and Recreation** page 29

A request for a used truck has been submitted. Funding for Dog Park equipment has not been included.

**Meadow Park Lake** page 30&31

The operating requests are for additional funds to do facility maintenance and trail construction.

**Palace Theater** page 32

The operating request is for funds to cover the air conditioning replacement. Two units were replaced this year and it is possible that the other two may go out soon.

**Marketing and Promotions** page 36&37

New funding requests are for contract with Buxton, a national recruitment firm retail business, help with producing a documentary about the Cumberland County Playhouse for airing on PBS, helping with Farmer's Market publication, aid in purchasing carpet for the Library and funds for Water Fest. As part of the Buxton contract, the city will be able to get general zip code address of people using their Visa Card

when making purchases in Crossville. This will help us understand the overall tourist impact during special events and tournaments.

### **Outside Agencies**

Funding for the outside agencies (non-profits) is proposed at the same level as the current year. The Chamber's Visitor's Center has been funded at \$40,000 for next year in addition to the normal level of funding for the Chamber. Wags and Whiskers was not funded this year.

### **Water and Sewer**

There are several capital projects that need to be scheduled for the coming years other than the upgrade of the Meadow Park Lake water treatment plant. There are two projects that are not included in the operating budget for next year but should be thoroughly discussed and considered:

Brookhaven Subdivision needs 4 inch water lines replaced with 6 inch lines and fire hydrants installed.

Water & sewer along Cox Avenue need to be relocated as part of the CoLinX expansion.

These two projects are identified in the capital program at \$281,000 and \$115,000 respectively.

### **The following projects are not included in the operating budget for next year:**

A truck is requested for water resources. Page 8

A request has been made for contractual services to do leak detection. Page 9

Water lines need to be looped at public works entrance to improve water quality at public works. Page 10

The utility (water) maintenance department needs a piece of directional boring equipment to replace existing equipment that is worn out. This equipment is not included in the water/sewer operating budget for 2014-15. Page 10

A 4x4 dump truck has been requested for the water transmission section. Page 10

A by-pass pump has been requested by Veolia for sewer system. Page 13

The wash pad requested by Streets will have half the costs shared by water and sewer. Page 17

### **Catoosa Utility Department**

Capital projects requests, not included in the operating budget for 2014-15, for Catoosa include:

Water Tank repainting and construction of new water tank Page 5

Engineering for water line Relocation on Hwy 127 N. Page 5

A new service truck has been requested. Page 5

Facility maintenance office: pave the parking lot. Page 6

### **Veolia Contract**

The current contract with Veolia expires September 30, 2014. A request for qualifications (RFQ) for the operations, maintenance and management service for the Crossville wastewater facility has been prepared. Council needs to finally decide whether the city sends the RFQ out for submittals. MTAS has opined that the city may just negotiate with Veolia without requesting qualifications. MTAS also suggested that a more detailed contract be drafted with whoever the provider might be.

Under the current contract, Veolia pays all O & M line item expense which includes: wages and benefits/all employee cost; training/travel/operator license fees; vehicle/fleet expense (fuel, maintenance); office equipment and supplies; delivery/shipping/postage; liability and business insurance/corporate overhead/professional fees/legal services; telephone/cell phones/internet services; laboratory supplies; outside laboratory and other services required for NPDES required testing; chemicals (lime, polymers, defoamer, chlorine, degreasers, others) maintenance per contract limit; supplies and equipment ; utilities(electricity, natural gas, water) and sponsorships of client events: golf tournaments, kids fishing derby, water fest, city employee picnic and sustainability fair.

It is probable that the new contract will have a small inflationary increase due to energy and chemical costs.

### **Refinancing of Rural Development Loans**

It is recommended that the city refinance some bond loans for Catoosa in the amount of \$2.454 million. The refunding debt loan with US Bank for \$3.915 million should be refinanced. The Rural Development loan for the Meadow Park Lake dam for \$3.917 should be refinanced. Three of these loans are at 3% and one is at 3.65%. The recommendation is that the city uses the Tennessee Municipal Bond Fund variable rate. The projected savings is over \$2.0 million by cutting the 38 year time to 20 years. Even with this approach, loan payments will only be nominal higher for the shorter time.

### **Budget for fiscal year 2014-15**

The operating budget presented for your review and adoption has “no frills”. There are many worthwhile projects and programs that have not been included in this budget. At present, the budget shows a small positive surplus of \$136,367 to which can be added \$500,000 available cash from the year end fund balance of \$8.0 million. This still leaves \$7.5 for the city’s “rainy day fund”. A list of requested budget items, but not included, has been generated. The Council can review the individual projects and discuss with staff to determine which projects might be placed in the 2014-15 operating budget.

The 2014-15 operating budget can be adopted without any tax or fee increase for this fiscal year. The additional two year projections of revenue and expenses will be delivered to Council as soon as preliminary discussions have occurred on this proposed budget. There are at least three major concerns for subsequent years. One is the preparation and adoption of the compensation plan scheduled for fiscal year 2015-16. The second is the departmental review for efficiencies for project completion and staff utilization. It is anticipated that this review will result in some saving alternatives, should Council wish to accept. The third concern is how does the Council wish to incorporate the capital expenditure items into the operating budget, through future operating funds or through loans. This Council is reminded that for every major expense addition that might be added now or in the future, there must be a source of new revenue, a corresponding reduction in current services or a reduction in the “rainy day fund”.

**110-General Fund**

**FINANCIAL SUMMARY**

**EXPENDITURE SUMMARY**

		<b>CURRENT BUDGET 13/14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
Legislative Board	<b>PAGE 7</b>	66,890	74,190	(7,300)	0	0
City Court	<b>PAGE 8</b>	17,200	17,100	100	0	0
Central Staff	<b>PAGE 9-10</b>	882,570	983,470	(100,900)	45,000	23,000
Engineering	<b>PAGE 11-12</b>	300,370	297,755	2,615	0	0
Stormwater	<b>PAGE 13</b>	164,230	165,370	(1,140)	0	0
Planning Commission	<b>PAGE 14-15</b>	2,350	2,450	(100)	0	0
City Hall Building	<b>PAGE 15</b>	211,235	189,975	21,260	0	31,500
Maintenance	<b>PAGE 16-17</b>	862,450	884,260	(21,810)	24,425	4,390
Administration	<b>PAGE 18-19</b>	657,213	696,325	(39,112)	48,625	67,000
Police	<b>PAGE 20-21</b>	3,591,065	3,739,675	(148,610)	135,000	183,000
Fire Protection	<b>PAGE 22-23</b>	2,150,350	2,275,709	(125,359)	0	307,560
Codes Administration	<b>PAGE 24</b>	165,110	174,700	(9,590)	0	50,000
Highways & Streets	<b>PAGE 25-26</b>	1,513,370	1,906,400	(393,030)	629,400	99,800
Cemeteries	<b>PAGE 27-28</b>	84,850	72,435	12,415	0	0
Parks & Recreation	<b>PAGE 28-29</b>	774,000	830,950	(56,950)	78,950	40,050
Meadow Park Lake	<b>PAGE 30-31</b>	122,170	171,710	(49,540)	38,000	12,925
Palace Theatre	<b>PAGE 32-33</b>	188,930	216,930	(28,000)	21,900	1,800
Tree Board	<b>PAGE 34</b>	14,600	14,600	0	0	0
Outside Agencies	<b>PAGE 35-36</b>	227,005	249,909	(22,904)	1,000	23,800
Marketing/Promotions	<b>PAGE 36-37</b>	312,395	386,365	(73,970)	67,110	30,000
Debt Service	<b>PAGE 38</b>	721,000	532,000	189,000	0	0
Public Works	<b>PAGE 39-40</b>	68,155	80,540	(12,385)	0	0
Municipal Airport	<b>PAGE 41</b>	647,750	135,525	512,225	0	0
Waste Collections	<b>PAGE 42</b>	420,500	441,200	(20,700)	0	0
Capital Projects	<b>PAGE 43</b>	6,929,500	1,457,500	5,472,000	1,457,500	0
<b>TOTAL EXPENDITURES</b>		<b>21,095,258</b>	<b>15,997,043</b>	<b>5,098,215</b>	<b>2,546,910</b>	<b>874,825</b>

PAYROLL 3.5%

201,250  
1,076,075

		<b>CURRENT BUDGET 13/14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
REVENUE SUMMARY						
LOCAL TAXES	<b>Page 3</b>	10,669,100	10,790,000	(120,900)	0	0
LICENSES & PERMITS	<b>Page 3</b>	183,800	185,300	(1,500)	0	0
INTERGOVERNMENTAL REV.	<b>Page 3-4</b>	8,851,400	3,662,900	5,188,500	2,057,500	0
CHARGES FOR SERVICES	<b>Page 5</b>	164,250	161,650	2,600	0	0
FINES & COSTS	<b>Page 5</b>	119,100	96,150	22,950	0	0
OTHER REVENUE	<b>Page 6</b>	486,990	734,600	(247,610)	75,000	0
PUBLIC ENT REVENUE	<b>Page 6</b>	137,150	137,150	0	0	0
<b>TOTAL REVENUE</b>		<b>20,611,790</b>	<b>15,767,750</b>	<b>4,844,040</b>	<b>2,132,500</b>	<b>0</b>
REVENUE OVER/(UNDER) EXPENDITURES		<u>(483,468)</u>	<u>(229,293)</u>	<u>(254,175)</u>	<u>(414,410)</u>	

CASH AVAILABLE	8,000,000
Rainy Day Fund	<u>(7,500,000)</u>
Net Cash Available	<u>270,707</u>

		<b>CURRENT BUDGET 13/14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
110-General Fund						
REVENUES						
LOCAL TAXES						
31100	Real & Pers Prop Tax	1,990,000	2,025,000	(35,000)		
31300	Interest & Penalty - Prop Tax	14,000	15,000	(1,000)		
31610	Local Sales Tax - Trustee	7,050,000	7,100,000	(50,000)		
31710	Wholesale Beer Tax	600,000	650,000	(50,000)		
31800	Business Tax	540,000	550,000	(10,000)		
31810	Wholesale Liquor Insp Fee	375,000	350,000	25,000		
31912	Cable TV Franchise Tax	100,000	100,000	0		
<b>TOTAL LOCAL TAXES</b>		<b>10,669,000</b>	<b>10,790,000</b>	<b>(121,000)</b>		
LICENSES & PERMITS						
32210	Beer License	10,500	10,500	0		
32220	Liquor License	11,300	11,800	(500)		
32600	Building & Related Permits	150,000	150,000	0		
32630	Plumbing Permits	1,500	2,500	(1,000)		
32640	Stormwater Permits	2,500	2,500	0		
32700	Other Permits (Signs, etc.)	8,000	8,000	0		
<b>TOTAL LICENSES &amp; PERMITS</b>		<b>183,800</b>	<b>185,300</b>	<b>(1,500)</b>		
INTERGOVERNMENTAL REV.						
33197	Federal Grant - Police Vests	1,500	1,500	0		
33310	Housing Auth - In Lieu Taxes	20,000	20,000	0		
33320	TVA - In Lieu of Taxes	125,000	120,000	5,000		
33330	Indust Park - In Lieu of Taxes	70,000	75,000	(5,000)		
33410	State Law Enfor Educ Grant	24,000	24,000	0		
33411	State Grant Police-HWY Safety	45,000	45,000	0		
33413	TML Safety Grant	2,000	2,000	0		
33414	Grant -DEA/Federal			0		
33415	State Grant - HIDTA (Police)	5,000	5,000	0		
33417	Grant -Safe Routes to School	250,000	250,000	0		

		CURRENT BUDGET 13/14	FY14/15 BUDGET	DIFFERENCE	DEPARTMENT REQUEST ADDED	DEPARTMENT REQUEST NOT ADDED
33418	USDOJ (Drug Enforcement)	-	5,000	(5,000)		
33419	Grant -Habitat Grant (GIS)	4,000	1,000	3,000		
33423	Grant -SRF Downtown Project			0		
33424	Loan -SRF Downtown Project			0		
33460	State Firefighter Educ Grant	12,000	15,000	(3,000)		
33476	Grant -Airport High Int Lgt	300,000		300,000		
33479	Grant -Airport Runway Paving			0		
33480	RunwayPaving/Grindstaff	65,000		65,000		
	Aeronautics Tree Grant			0		
33490	State Grant - Airport Maint	23,400	23,400	0		
33492	State Grant - MS-4 Stormwater			0		
33493	State Tree Board Grant		2,500	(2,500)		
33499	State Grant- 3 Star	7,500	10,000	(2,500)		
33510	State Sales Tax	700,000	720,000	(20,000)		
33520	State Income Tax	120,000	120,000	0		
33530	State Beer Tax	5,500	5,500	0		
33540	Mixed Drink Tax	65,000	65,000	0		
33550	State Hwy & Street Funds	22,000	22,000	0		
33593	Corporate Excise Tax	32,000	20,000	12,000		
33710	E911-TMBF payments	52,000	53,000	(1,000)		
33711	CoLinx	1,900,000		1,900,000		
33712	Downtown Revitalization Proj	5,000,000		5,000,000		
	Northwest Connector		1,457,500	(1,457,500)	1,457,500	
	Line of Credit (Paving)		600,000	(600,000)	600,000	
33821	Stg Telecomm Sales Tax	500	500	0		
TOTAL INTERGOVERNMENTAL REV.		8,851,400	3,662,900	5,188,500	2,057,500	

		<b>CURRENT BUDGET 13/14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
<b>CHARGES FOR SERVICES</b>						
34121	Clerk'sFee - Business Tax	55,000	55,000	0		
34210	DrivingSchool/Police Services	15,000	13,000	2,000		
34240	Accident Report Charge	750	750	0		
34742	Crsvl Recreational Park	15,000	15,000	0		
34743	MeadowPark Lake (City Lake)	20,000	20,000	0		
34744	City Lake Concessions	6,000	6,000	0		
34748	Spring/Fall City Championship	16,000	14,400	1,600		
34750	PalaceOperations	15,000	15,000	0		
34751	PalaceConcessions	19,000	19,000	0		
34754	Amphitheatre Rental	500	500	0		
34755	Event Ticket Sales	2,000	3,000	(1,000)		
<b>TOTAL CHARGES FOR SERVICES</b>		<b>164,250</b>	<b>161,650</b>	<b>2,600</b>		
<b>FINES &amp; COSTS</b>						
35110	City Court Fines & Costs	112,000	90,000	22,000		
35120	ParkingTickets	100	100	0		
35140	Drug Related Fines	4,000	2,000	2,000		
35170	DriversLicense Reimbursement		50	(50)		
35180	Condemnity/Codes Violations	500	500	0		
35190	Stormwater Violations	1,000	500	500		
35300	Offender Registration	1,500	3,000	(1,500)		
<b>TOTAL FINES&amp; COSTS</b>		<b>119,100</b>	<b>96,150</b>	<b>22,950</b>		

		<b>CURRENT BUDGET 13/14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
<b>OTHER REVENUE</b>						
36100	Interest Earnings	7,500	7,500	0		
36210	Rent		900	(900)		
36330	Sale of Surplus Property	7,500	2,500	5,000		
36340	Sale of Cemetery Lots	25,000	25,000	0		
36350	Insurance Recoveries	15,000	15,000	0		
36354	TML Package Bonus	3,000	3,000	0		
36510	Sale of Gen Gov't Material	5,000	5,000	0		
36722	Planning Commission	700	700	0		
	Insurance Recovery Soccer		75,000		75,000	
36973	Allocated Costs from W & S	418,190	400,000	18,190		
	W & S in lieu of taxes	-	200,000	(200,000)		
<b>TOTAL OTHER REVENUE</b>		<b>481,890</b>	<b>734,600</b>	<b>(252,710)</b>	<b>75,000</b>	
<b>PUBLIC ENT REVENUE</b>						
37199	Returned Check Charge	150	150	0		
37500	Misc Revenue - Airport			0		
37503	Operating/FBO - Airport	12,000	12,000	0		
37515	Hangar Rentals	105,000	105,000	0		
37990	Miscellaneous Revenue	20,000	20,000	0		
<b>TOTAL PUBLIC ENT REVENUE</b>		<b>137,150</b>	<b>137,150</b>	<b>0</b>		
<b>TOTAL REVENUE</b>		<b>20,606,590</b>	<b>15,767,750</b>	<b>4,838,840</b>	<b>2,132,500</b>	

		<b>CURRENT BUDGET 13/14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
110-General Fund						
<b>Legislative Board</b>						
PERSONNEL SERVICES						
41110-141	Social Security Taxes	1,550	1,550	0		
41110-142	Employee Insurance	37,800	45,100	(7,300)		
41110-146	Workmen's Compensation	330	330	0		
41110-148	Education & Training	750	750	0		
41110-161	Council Per Diem	20,060	20,060	0		
TOTAL PERSONNEL SERVICES		60,490	67,790	(7,300)		
				0		
CONTRACTUAL SERVICES						
41110-245	Telephone	2,500	2,500	0		
41110-280	Travel	2,750	2,750	0		
TOTAL CONTRACTUAL SERVICES		5,250	5,250	0		
				0		
SUPPLIES						
41110-310	Office Supplies	150	150	0		
41110-320	Operating	1,000	1,000	0		
TOTAL SUPPLIES		1,150	1,150	0		
				0		
<b>TOTAL Legislative Board</b>		<b>66,890</b>	<b>74,190</b>	<b>(7,300)</b>		

		<b>CURRENT BUDGET 13/14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
<b>City Court</b>						
PERSONNEL SERVICES						
41210-121	Judge Per Diem	15,100	15,100	0		
41210-148	Employee Education & Tra	100	100	0		
<b>TOTAL PERSONNEL SERVICES</b>		<b>15,200</b>	<b>15,200</b>	<b>0</b>		
CONTRACTUAL SERVICES						
41210-230	Publicity, Dues & Subscr	650	650	0		
41210-280	Travel	50	50	0		
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>700</b>	<b>700</b>	<b>0</b>		
SUPPLIES						
41210-312	Computers & Related Equi			0		
41210-320	Operating Supplies	1,300	1,200	100		
<b>TOTAL SUPPLIES</b>		<b>1,300</b>	<b>1,200</b>	<b>100</b>		
<b>TOTAL City Court</b>		<b>17,200</b>	<b>17,100</b>	<b>100</b>		

		CURRENT BUDGET 13/14	FY14/15 BUDGET	DIFFERENCE	DEPARTMENT REQUEST ADDED	DEPARTMENT REQUEST NOT ADDED
<b>Central Staff</b>						
PERSONNEL SERVICES						
41600-121	Wages	573,200	590,500	(17,300)		
	Unscheduled Overtime		1,500	(1,500)		
41600-135	Mgmt Education & Trainin	5,000	22,000	(17,000)		
41600-141	Social Security Taxes	44,600	45,800	(1,200)		
41600-142	Employee Insurance	91,300	102,000	(10,700)		
41600-143	Retirement	83,500	83,500	0		
41600-146	Workmen's Compensation	4,400	4,400	0		
41600-147	Unemployment Insurance	1,620	1,620	0		
41600-148	Employee Education & Tra	1,000	1,500	(500)		
TOTAL PERSONNEL SERVICES		804,620	852,820	(48,200)		
CONTRACTUAL SERVICES						
41600-245	Telephone	8,400	7,800	600		
41600-255	Data Processing	25,000	25,000	0		
41600-261	Vehicle Maintenance	1,000	1,000	0		
41600-262	Equipment Maintenance	750	750	0		
41600-280	Travel	5,000	5,000	0		
41600-290	Contractual Services	16,500	25,000	(8,500)		
TOTAL CONTRACTUAL SERVICES		56,650	64,550	(7,900)		
SUPPLIES						
41600-310	Office Supplies	8,500	8,500	0		
41600-312	Computers & Related Equi	3,200	3,000	200		
41600-313	Special Equip/Supplies-It	3,500	3,500	0		
41600-320	Operating Supplies	4,500	4,500	0		
41600-331	Gas, Oil, Etc	1,600	1,600	0		
TOTAL SUPPLIES		21,300	21,100	200		

		CURRENT BUDGET 13/14	FY14/15 BUDGET	DIFFERENCE	DEPARTMENT REQUEST ADDED	DEPARTMENT REQUEST NOT ADDED
CAPITAL OUTLAY				0		
	Network Behavior Analysis			0		23,000
41600-940-009	Network Security Audit		20,000	(20,000)	20,000	
	Virtualization Consultation		25,000	(25,000)	25,000	
TOTAL CAPITAL OUTLAY			45,000	(45,000)	45,000	23,000
				0		
<b>TOTAL Central Staff</b>		<b>882,570</b>	<b>983,470</b>	<b>(100,900)</b>	<b>45,000</b>	<b>23,000</b>

		<b>CURRENT BUDGET 13/14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
<b>Engineering</b>						
PERSONNEL SERVICES						
41670-121	Wages	193,800	187,850	5,950		
	Unscheduled Overtime		250	(250)		
41670-135	Mgmt Education & Trainin	500	0	500		
41670-141	Social Security Taxes	14,850	14,535	315		
41670-142	Employee Insurance	28,900	33,800	(4,900)		
41670-143	Retirement	27,720	27,720	0		
41670-146	Workmen's Compensation	1,400	1,400	0		
41670-147	Unemployment Insurance	700	500	200		
41670-148	Employee Education & Tra	750	1,000	(250)		
TOTAL PERSONNEL SERVICES		268,620	267,055	1,565		
				0		
CONTRACTUAL SERVICES						
41670-219	Internet/Networking Acce	1,300	1,200	100		
41670-230	Publicity, Dues & Subscr	300	400	(100)		
41670-245	Telephone	7,000	7,000	0		
41670-261	Vehicle Maintenance	2,000	2,000	0		
41670-262	Equipment Maintenance	250	250	0		
41670-280	Travel	500	500	0		
41670-290	Contractual Services	5,000	5,000	0		
	Aerial photographs	-	0	0		10,000
TOTAL CONTRACTUAL SERVICES		16,350	16,350	0	0	
SUPPLIES						
41670-310	Office Supplies	1,500	1,500	0		
41670-312	Computer Printer	6,200	5,500	700		
41670-320	Operating Supplies	1,650	1,650	0		
41670-326	Uniforms	1,800	1,500	300		
41670-331	Gas, Oil, Etc	4,000	4,000	0		
41670-344	Training & Safety Suppli	200	200	0		
TOTAL SUPPLIES		15,350	14,350	1,000		

		<b>CURRENT BUDGET 13/14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
				0		
FIXED CHARGES				0		
				0		
41670-565	Licenses & Permits	50	0	50		
TOTAL FIXED CHARGES		50	0	50		
				0		
<b>TOTAL Engineering</b>		<b>300,370</b>	<b>297,755</b>	<b>2,615</b>	<b>0</b>	

		CURRENT BUDGET 13/14	FY14/15 BUDGET	DIFFERENCE	DEPARTMENT REQUEST ADDED	DEPARTMENT REQUEST NOT ADDED
<b>Stormwater</b>						
PERSONNEL SERVICES						
41680-121	Wages	98,700	98,200	500		
	Unscheduled Overtime		100	(100)		
41680-141	Social Security Taxes	7,460	7,600	(140)		
41680-142	Employee Insurance	11,000	12,900	(1,900)		
41680-143	Retirement	13,900	13,900	0		
41680-146	Workman's Compensation	500	500	0		
41680-147	Unemployment Insurance	420	420	0		
41680-148	Employee Education & Tra	500	1,000	(500)		
TOTAL PERSONNEL SERVICES		132,480	134,620	(2,140)		
CONTRACTUAL SERVICES						
41680-230	Publicity, Dues & Subscr	4,000	4,000	0		
41680-245	Telephone	2,500	2,500	0		
41680-261	Vehicle Maintenance	800	800	0		
41680-280	Travel	500	500	0		
41680-290	Contractual Services	8,000	8,200	(200)		
TOTAL CONTRACTUAL SERVICES		15,800	16,000	(200)		
SUPPLIES						
41680-310	Office Supplies	150	200	(50)		
41680-312	Computer/Network/Related	1,400	100	1,300		
41680-320	Operating Supplies	10,000	10,000	0		
41680-326	Uniforms	1,200	1,200	0		
41680-331	Gas, Oil, Etc.	2,800	2,800	0		
41680-344	Training & Safety Suppli	50	100	(50)		
TOTAL SUPPLIES		15,600	14,400	1,200		
FIXED CHARGES						
41680-565	License & Permits	350	350	0		
TOTAL FIXED CHARGES		350	350	0		
<b>TOTAL Stormwater</b>		<b>164,230</b>	<b>165,370</b>	<b>(1,140)</b>		

		<b>CURRENT BUDGET 13/14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
<b>Planning Commission</b>						
PERSONNEL SERVICES						
41700-141	Social Security Taxes	50	50	0		
41700-161	Board & Committee Member	1,300	1,300	0		
41700-169	Committee Lunches	500	600	(100)		
TOTAL PERSONNEL SERVICES		1,850	1,950	(100)		
SUPPLIES						
41810-320	Operating Supplies	500	500	0		
TOTAL SUPPLIES		500	500	0		
<b>TOTAL Planning Commission</b>		<b>2,350</b>	<b>2,450</b>	<b>(100)</b>		

		<b>CURRENT BUDGET 13/14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
<b>City Hall Building</b>						
<b>CONTRACTUAL SERVICES</b>						
41810-211	Postage	10,000	12,000	(2,000)		
41810-216	Cable	960	3,500	(2,540)		
41810-219	Internet	3,500	2,400	1,100		
41810-230	Publicity, Dues & Subscr	200	200	0		
41810-241	Electric	120,000	90,000	30,000		
41810-242	Water	2,000	2,000	0		
41810-244	Natural Gas	11,000	500	10,500		
41810-245	Telephone	475	17,000	(16,525)		
41810-249	Garbage Pickup		475	(475)		
41810-262	Equipment Maintenance	2,000	800	1,200		
41810-267	Facility Maintenance	10,000	10,000	0		
41810-290	Contractual Services	45,000	45,000	0		
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>205,135</b>	<b>183,875</b>	<b>21,260</b>		
<b>SUPPLIES</b>				0		
41810-320	Operating Supplies	5,000	5,000	0		
41810-344	Safety Supplies/Training	100	100	0		
<b>TOTAL SUPPLIES</b>		<b>5,100</b>	<b>5,100</b>	<b>0</b>		
<b>FIXED CHARGES</b>						
41810-533	Rental: Machinery & Equi	1,000	1,000	0		
<b>TOTAL FIXED CHARGES</b>		<b>1,000</b>	<b>1,000</b>	<b>0</b>		
<b>CAPITAL OUTLAY</b>						
	Windows (3rd floor)					31,500
<b>TOTAL City Hall Building</b>		<b>211,235</b>	<b>189,975</b>	<b>21,260</b>	<b>0</b>	<b>31,500</b>

		CURRENT BUDGET 13/14	FY14/15 BUDGET	DIFFERENCE	DEPARTMENT REQUEST ADDED	DEPARTMENT REQUEST NOT ADDED	
<b>Maintenance</b>							
PERSONNEL SERVICES							Seasonal
41900-121	Wages	420,600	418,625	1,975	12,425	4,120	16,545
	Unscheduled Overtime		5,000	(5,000)			
	Call-Out Pay		1,500	(1,500)			
41900-141	Social Security Taxes	32,000	33,000	(1,000)	1,000	270	1,270
41900-142	Employee Insurance	100,250	117,235	(16,985)			
41900-143	Retirement	59,800	59,800	0			
41900-146	Workmen's Compensation	28,500	28,500	0			
41900-147	Unemployment Insurance	1,800	1,800	0			
41900-148	Employee Education & Tra	400	1,000	(600)			
TOTAL PERSONNEL SERVICES		643,350	666,460	(23,110)	13,425	4,390	
				0			
CONTRACTUAL SERVICES				0			
41900-230	Publicity, Dues & Subscr	2,100	2,100	0			
41900-241	Electric	6,400	6,600	(200)			
41900-242	Water	1,100	1,200	(100)			
41900-244	Natural Gas	7,000	7,500	(500)			
41900-245	Telephone	1,700	1,700	0			
41900-261	Vehicle Maintenance	10,000	12,000	(2,000)			
41900-262	Equipment Maintenance	26,000	35,500	(9,500)			
41900-267	Facility Maintenance	4,000	7,500	(3,500)			
41900-280	Travel	200	500	(300)			
41900-290	Contractual Services	100	100	0			
TOTAL CONTRACTUAL SERVICES		58,600	74,700	(16,100)			

		<b>CURRENT BUDGET 13/14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
SUPPLIES						
41900-310	Office Supplies	500	500	0		
41900-312	Computers & Related Equi		2,000	2,000		
41900-313	Chain Saw & Weed Eaters	4,000	4,000	0		
41900-320	Operating Supplies	36,500	38,500	(2,000)		
41900-321	BioDiesel Supplies	2,500	4,000	3,000		
41900-326	Uniforms	7,000	7,000	0		
41900-331	Gas, Oil, Etc	70,000	70,000	0		
41900-341	Consumable Tools	1,600	1,600	0		
41900-344	Safety Supplies/Training	2,000	2,000	0		
<b>TOTAL SUPPLIES</b>		<b>124,100</b>	<b>129,600</b>	<b>(5,500)</b>		
				0		
FIXED CHARGES				0		
41900-533	Rental: Machinery & Equi	1,000	2,500	(1,500)		
<b>TOTAL FIXED CHARGES</b>		<b>1,000</b>	<b>2,500</b>	<b>(1,500)</b>		
				0		
CAPITAL OUTLAY				0		
	Truck		0			35,000
41900-940-003	Mower	35,000	11,000	24,000	11,000	
<b>TOTAL CAPITAL OUTLAY</b>		<b>35,000</b>	<b>11,000</b>	<b>24,000</b>	<b>11,000</b>	
<b>TOTAL Maintenance</b>		<b>862,050</b>	<b>884,260</b>	<b>(22,210)</b>	<b>24,425</b>	<b>4,390</b>

		<b>CURRENT BUDGET 13/14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
<b>Administration</b>						
PERSONNEL SERVICES						
41990-129	Summer Youth Salaries	50,000	0	50,000		
41990-136	Continuing Education	5,000		5,000		
41990-141	Social Security Taxes	4,000		4,000		
41990-142	Employee Insurance	69,000	69,000	0		
41990-143	Retirement	1,000	1,000	0		
41990-146	Workmen's Compensation	2,500		2,500		
41990-147	Unemployment Insurance	1,000		1,000		
41990-149	Wellness Program(Bio Metric)			0		60,000
41990-161	Board & Committee Member	750		750		
TOTAL PERSONNEL SERVICES		133,250	70,000	63,250	0	60,000
CONTRACTUAL SERVICES						
41990-230	Publicity, Dues & Subscr	22,500	26,000	(3,500)		
41990-236	Public Relations	30,000	30,000	0		
41990-250	New Hire Background Chec	500	1,000	(500)		
41990-251	Medical Services	10,000	10,000	0		
41990-252	Legal Services	48,000	48,000	0		
41990-253	Accounting & Auditing	29,000	29,000	0		
41990-259	Recording Fees	500	750	(250)		
41990-290	Contractual Services	5,000	2,500	2,500		
41990-291	Attorney Fees - Soccer		25,000	(25,000)		
41990-292	Codification Service	3,000	5,600	(2,600)		
41990-294	Reappraisal of Propertie	10,000	10,000	0		
	Conservation Interest	32,063		32,063		
	Special Census			0		
TOTAL CONTRACTUAL SERVICES		190,563	187,850	2,713		

		CURRENT BUDGET 13/14	FY14/15 BUDGET	DIFFERENCE	DEPARTMENT REQUEST ADDED	DEPARTMENT REQUEST NOT ADDED
				0		
SUPPLIES				0		
41990-328	Welcome Signs Maintenanc	3,000	3,000	0		
41990-329	Beautification	1,500	1,500	0		
TOTAL SUPPLIES		4,500	4,500	0		
				0		
FIXED CHARGES				0		
41990-513	Liability & Property Ins	270,000	270,000	0		
41990-555	Bank Service Charges	400	350	50		
TOTAL FIXED CHARGES		270,400	270,350	50		
				0		
GRANTS, CONTR. & OTHERS				0		
41990-720-003	Cumb Co Veterans Affairs	10,000	10,000	0		7,000
41990-720-009	Crsvl/Cumb Co Animal She	40,000	70,000	(30,000)		
	Mixed Drink (School Share)		35,000	(35,000)		
	Special Event Costs		48,625	(48,625)	48,625	
41990-762	Operating Solid Waste		0	0		
41990-763	Operating Capital Projec		0	0		
TOTAL GRANTS, CONTR., & OTHERS		50,000	163,625	(113,625)	48,625	7,000
				0		
CAPITAL OUTLAY				0		
41990-930-001		8,500		8,500		
41990-940-003				0		
TOTAL CAPITAL OUTLAY		8,500	0	8,500		
				0		
<b>TOTAL Administration</b>		<b>657,213</b>	<b>696,325</b>	<b>(39,112)</b>	<b>48,625</b>	<b>67,000</b>

		<b>CURRENT BUDGET 13/14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
<b>Police</b>						
PERSONNEL SERVICES						
42100-121	Wages	1,886,700	1,800,100	86,600		
	Unscheduled Overtime		60,000	(60,000)		
	Call-Out Pay		12,000	(12,000)		
42100-135	Mgmt Education & Trainin	2,000	2,000	0		
42100-141	Social Security Taxes	144,280	144,675	(395)		
42100-142	Employee Insurance	330,200	461,500	(131,300)		
42100-143	Retirement	269,700	269,700	0		
42100-146	Workmen's Compensation	105,500	105,500	0		
42100-147	Unemployment Insurance	5,500	5,500	0		
42100-148	Employee Education & Tra	13,000	13,000	0		
TOTAL PERSONNEL SERVICES		2,756,880	2,873,975	(117,095)		
CONTRACTUAL SERVICES						
42100-211	Postage	1,000	1,000	0		
42100-219	Internet/Networking Acce	2,000	20,000	(18,000)		
42100-230	Publicity, Dues & Subscr	15,000	10,000	5,000		
42100-236	Public Relations	1,000	1,000	0		
42100-237	Safety Programs	1,500	2,000	(500)		
42100-241	Electric	40,000	20,000	20,000		
42100-242	Water	1,000	1,000	0		
42100-244	Natural Gas	2,000	2,000	0		
42100-245	Telephone	15,000	15,000	0		
42100-249	Garbage Pickup	500	1,000	(500)		
42100-259	Informant Expense	500	2,000	(1,500)		
42100-261	Vehicle Maintenance	70,000	70,000	0		
42100-262	Equipment Maintenance	10,000	15,000	(5,000)		
42100-267	Facility Maintenance	3,500	3,500	0		
42100-269	Meth Cleanup	3,500	5,000	(1,500)		
42100-280	Travel	10,000	13,000	(3,000)		
42100-290	Contractual Services	27,000	27,000	0		
42100-292	Central Communications	146,700	158,000	(11,300)		
TOTAL CONTRACTUAL SERVICES		350,200	366,500	(16,300)		

		<b>CURRENT BUDGET 13/14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
<b>SUPPLIES</b>						
42100-310	Office Supplies	7,500	7,500	0		
42100-312	Computers & Related Equi	2,400	6,500	(4,100)		
42100-320	Operating Supplies	44,100	44,100	0		
42100-321	Offender Registration Ex	1,000	1,000	0		
42100-323	Radios/Pagers	1,000	5,000	(4,000)		
42100-326	Uniforms	30,000	30,000	0		
42100-327	Weapons/Ammo	28,515	29,750	(1,235)		
42100-328	Educational Supplies	100	500	(400)		
	Police academy	600	600	0		
42100-330	Respiratory Protection P	1,000	2,000	(1,000)		
42100-331	Gas, Oil, Etc	165,000	165,000	0		
42100-344	Safety Supplies/Training	1,500	1,500	0		
<b>TOTAL SUPPLIES</b>		<b>282,715</b>	<b>293,450</b>	<b>(10,735)</b>		
				0		
<b>FIXED CHARGES</b>						
42100-533	Rental: Machinery & Equi	750	750	0		
<b>TOTAL FIXED CHARGES</b>		<b>750</b>	<b>750</b>	<b>0</b>		
				0		
<b>GRANTS, CONTR., &amp; OTHERS</b>						
42100-720	TACT Team	12,200	10,000	2,200		
42100-730	GHSO Grant	45,000	45,000	0		
42100-731	Crime Stoppers	5,000	5,000	0		
42100-733	HIDTA Grant	5,000	5,000	0		
42100-736	USDOJ (Drug Enforcement)		5,000	(5,000)		
<b>TOTAL GRANTS, CONTR., &amp; OTHERS</b>		<b>67,200</b>	<b>70,000</b>	<b>(2,800)</b>		
				0		
<b>CAPITAL OUTLAY</b>						
42100-940-002	Fully Equipped Police Ca Fence Antenna/Repeater	132,320	135,000	(2,680)	135,000	40,000 48,000 95,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>132,320</b>	<b>135,000</b>	<b>(2,680)</b>	<b>135,000</b>	<b>183,000</b>
				0		
<b>TOTAL Police</b>		<b>3,590,065</b>	<b>3,739,675</b>	<b>(149,610)</b>	<b>135,000</b>	<b>183,000</b>

		<b>CURRENT BUDGET 13/14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
<b>Fire Protection</b>						
PERSONNEL SERVICES						
42200-121	Wages	1,136,700	1,016,400	120,300		81,260
	Scheduled Overtime		115,000	(115,000)		
	Unscheduled Overtime		5,000	(5,000)		
	Call-Out Pay		9,500	(9,500)		
42200-129	Volunteer Bonus,Banquet	2,500	2,500	0		2,500
42200-135	Mgmt Education & Trainin	750	1,000	(250)		
42200-141	Social Security Taxes	88,800	86,468	2,332		
42200-142	Employee Insurance	195,200	251,091	(55,891)		59,800
42200-143	Retirement	162,500	170,000	(7,500)		
42200-146	Workmen's Compensation	49,250	49,250	0		
42200-147	Unemployment Insurance	3,000	3,000	0		
42200-148	Employee Education & Tra	15,000	15,000	0		
42200-162	Volunteer Firemen Wages	25,000	25,000	0		
42200-163	Fire Explorer Program	750	1,000	(250)		
<b>TOTAL PERSONNEL SERVICES</b>		<b>1,679,450</b>	<b>1,750,209</b>	<b>(70,759)</b>	<b>0</b>	<b>143,560</b>
CONTRACTUAL SERVICES						
42200-211	Postage		200	(200)		
42200-219	Internet/Networking Acce	2,000	2,000	0		
42200-230	Publicity, Dues & Subscr	3,000	3,000	0		
42200-236	Public Relations	500	1,000	(500)		
42200-241	Electric	25,700	25,700	0		
42200-242	Water	2,000	2,000	0		
42200-244	Natural Gas	6,000	9,000	(3,000)		
42200-245	Telephone	6,000	6,000	0		
42200-249	Garbage Pickup	2,100	1,100	1,000		
42200-261	Vehicle Maintenance	36,000	36,000	0		
42200-262	Equipment Maintenance	6,000	16,000	(10,000)		
42200-267	Facility Maintenance	6,000	10,000	(4,000)		
42200-280	Travel	5,000	6,000	(1,000)		
42200-290	Contractual Services	9,600	10,000	(400)		
42200-291	Central Communications	146,700	158,000	(11,300)		
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>256,600</b>	<b>286,000</b>	<b>(29,400)</b>		

		CURRENT BUDGET 13/14	FY14/15 BUDGET	DIFFERENCE	DEPARTMENT REQUEST ADDED	DEPARTMENT REQUEST NOT ADDED
SUPPLIES						
42200-310	Office Supplies	3,000	3,000	0		
42200-312	Computers & Related Equi		3,000	(3,000)		
42200-320	Operating Supplies	28,000	30,000	(2,000)		
42200-322	Haz Materials/Rescue Sup	20,000	20,000	0		
42200-325	Bunker/Turn Out Gear	18,000	76,400	(58,400)		6,600
42200-326	Uniforms	15,000	15,000	0		2,500
42200-327	Volunteer Firemen Unifor	2,000	3,000	(1,000)		
42200-328	Educational Supplies	100	100	0		
42200-329	Medical Supplies	20,000	20,000	0		
42200-330	Respiratory Protect Prog	500	1,000	(500)		
42200-331	Gas, Oil, Etc	35,000	35,000	0		
42200-344	Safety Supplies/Training	1,000	1,000	0		
TOTAL SUPPLIES		142,600	207,500	(64,900)	0	9,100
FIXED CHARGES						
42200-533	Rental: Machinery & Equi	500	500	0		
TOTAL FIXED	CHARGES	500	500	0		
GRANTS, CONTR., & OTHERS						
42200-720-001	Emergency Management Age	25,000	25,000	0		
42200-720-002	Cumb Co Rescue Squad	7,200	6,500	700		700
TOTAL GRANTS, CONTR., & OTHERS		32,200	31,500	700		
CAPITAL OUTLAY						
	Light Rescue Truck					130,000
	Fire Station 2					24,900
42200-930-003		39,000		39,000		
TOTAL CAPITAL OUTLAY		39,000	0	39,000	0	154,900
<b>TOTAL Fire Protection</b>						
		<b>2,150,350</b>	<b>2,275,709</b>	<b>(125,359)</b>	<b>0</b>	<b>307,560</b>

		<b>CURRENT BUDGET 13/14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
<b>Codes Administration</b>						
PERSONNEL SERVICES						
42420-121	Wages	103,300	99,100	4,200		
	Unscheduled Overtime		100	(100)		
42420-141	Social Security Taxes	7,910	8,350	(440)		
42420-142	Employee Insurance	15,050	17,300	(2,250)		
42420-143	Retirement	14,800	14,800	0		
42420-146	Workmen's Compensation	5,800	5,800	0		
42420-147	Unemployment Insurance	300	300	0		
42420-148	Employee Education & Tra	1,000	1,500	(500)		
<b>TOTAL PERSONNEL SERVICES</b>		<b>148,160</b>	<b>147,250</b>	<b>910</b>		
CONTRACTUAL SERVICES						
42420-219	Internet	600	600	0		
42420-230	Publicity, Dues & Subscr	800	7,800	(7,000)		
42420-245	Telephone	3,800	3,800	0		
42420-261	Vehicle Maintenance	1,600	2,500	(900)		
42420-262	Equipment Maintenance		50	(50)		
42420-269	Demolition & Clean-up	2,500	0	2,500		50,000
42420-280	Travel	700	500	200		
42420-290	Contractual Services		0	0		
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>10,000</b>	<b>15,250</b>	<b>(5,250)</b>	<b>0</b>	<b>50,000</b>
SUPPLIES						
42420-310	Office Supplies	750	800	(50)		
42420-312	Computers & Related Equi		2,800	(2,800)		
42420-320	Operating Supplies	1,000	3,200	(2,200)		
42420-326	Uniforms	800	800	0		
42420-331	Gas, Oil, Etc	4,300	4,500	(200)		
42420-344	Safety Supplies/Training	100	100	0		
<b>TOTAL SUPPLIES</b>		<b>6,950</b>	<b>12,200</b>	<b>(5,250)</b>		
TOTAL FIXED CHARGES						
<b>TOTAL Codes Administration</b>		<b>165,110</b>	<b>174,700</b>	<b>(9,590)</b>	<b>0</b>	<b>50,000</b>

		<b>CURRENT BUDGET 13/14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
<b>Highways &amp; Streets</b>						
PERSONNEL SERVICES						
43100-121	Wages	384,200	378,800	5,400	14,400	4,800
43100-123	Unscheduled Overtime		10,000	(10,000)		
43100-124	Call-Out		8,000	(8,000)		
43100-141	Social Security Taxes	29,220	30,300	(1,080)		
43100-142	Employee Insurance	92,100	113,600	(21,500)		
43100-143	Retirement	54,600	54,600	0		
43100-146	Workmen's Compensation	34,900	34,900	0		
43100-147	Unemployment Insurance	1,500	1,500	0		
43100-148	Employee Education & Tra	1,750	3,250	(1,500)		
TOTAL PERSONNEL SERVICES		598,270	634,950	(36,680)	14,400	4,800
CONTRACTUAL SERVICES						
43100-230	Publicity, Dues & Subscr	400	700	(300)		
43100-241	Electric	7,500	7,500	0		
43100-242	Water	3,500	3,500	0		
43100-244	Natural Gas	4,100	4,100	0		
43100-245	Telephone	1,600	1,600	0		
43100-261	Vehicle Maintenance	30,000	35,000	(5,000)		
43100-262	Equipment Maintenance	15,000	18,000	(3,000)		
43100-264	Street Lighting Maintena	15,000	18,000	(3,000)		
43100-267	Facility Maintenance	2,500	5,000	(2,500)		
43100-268	Street Striping	30,000	30,000	0		
43100-280	Travel	1,500	1,600	(100)		
43100-290	Contractual (infrared asphalt patching)		0	0		15,000
TOTAL CONTRACTUAL SERVICES		111,100	125,000	(13,900)	0	
SUPPLIES						
43100-310	Office Supplies	500	600	(100)		
43100-312	Computers & Related Equi		1,750	(1,750)		
43100-320	Operating Supplies	13,000	17,000	(4,000)		
43100-326	Uniforms	6,000	6,600	(600)		

		CURRENT BUDGET 13/14	FY14/15 BUDGET	DIFFERENCE	DEPARTMENT REQUEST ADDED	DEPARTMENT REQUEST NOT ADDED
43100-329	Radios, Antennas, Etc.		500	(500)		
43100-331	Gas, Oil, Etc	45,000	48,000	(3,000)		
43100-342	Street Signs	12,000	13,500	(1,500)		
43100-343	Traffic Signalization	30,000	50,000	(20,000)		
43100-344	Safety Supplies/Training	1,000	1,500	(500)		
TOTAL SUPPLIES		107,500	139,450	(31,950)		
				0		
BUILDING MATERIALS				0		
43100-410	Sidewalk Program Supplie	20,000	25,000	(5,000)		
43100-452	Gravel & Sand	25,000	25,000	0		
43100-454	Sodium Chloride - Road S	35,000	60,000	(25,000)		
43100-471	Asphalt - Asphalt Filler	325,000	600,000	(275,000)	600,000	
43100-479	Cold Mix	8,500	8,500	0		
43100-490	Drainage Improvements	12,500	20,000	(7,500)		
43100-495	Truck Lot - TLD Logistic		0	0		
TOTAL BUILDING MATERIALS		426,000	738,500	(312,500)	600,000	
FIXED CHARGES						
43100-533	Rental: Machinery & Equi	2,500	3,500	(1,000)		
TOTAL FIXED CHARGES		2,500	3,500	(1,000)		
				0		
CAPITAL OUTLAY				0		
	Truck				0	40,000
43100-920-001	Building (wash pad)			0		45,000
43100-940-001	Signal Monitor Tester	18,000	15,000	3,000	15,000	
	Guardrail on Holiday Dr		0			10,000
43100-950-001	Sidewalks-Myrtle/4th/Rob	250,000	250,000	0		
TOTAL CAPITAL OUTLAY		268,000	265,000	3,000	15,000	95,000
				0		
<b>TOTAL Highways &amp; Streets</b>		<b>1,513,370</b>	<b>1,906,400</b>	<b>(393,030)</b>	<b>629,400</b>	<b>99,800</b>

		CURRENT BUDGET 13/14	FY14/15 BUDGET	DIFFERENCE	DEPARTMENT REQUEST ADDED	DEPARTMENT REQUEST NOT ADDED
<b>Cemeteries</b>						
PERSONNEL SERVICES						
43400-121	Wages	33,400	39,800	(6,400)		
	Unscheduled		750	(750)		
	Call-Out Pay		750	(750)		
43400-141	Social Security Taxes	2,600	2,760	(160)		
43400-142	Employee Insurance	5,500	6,400	(900)		
43400-143	Retirement	4,750	4,750	0		
43400-146	Workmen's Compensation	2,500	2,500	0		
43400-147	Unemployment Insurance	150	150	0		
TOTAL PERSONNEL SERVICES		48,900	57,860	(8,960)		
				0		
CONTRACTUAL SERVICES						
43400-241	Electric	1,000	2,500	(1,500)		
43400-242	Water	250	250	0		
43400-261	Vehicle Maintenance	900	900	0		
43400-262	Equipment Maintenance	2,500	2,500	0		
43400-267	Facility Maintenance	750	3,400	(2,650)		
43400-290	Contractual Services	5,000	0	5,000		
TOTAL CONTRACTUAL SERVICES		10,400	9,550	850		
				0		
SUPPLIES						
43400-313	Special Equipment	850	1,000	(150)		
43400-320	Operating Supplies	1,500	1,500	0		
43400-326	Uniforms	600	400	200		
43400-331	Gas, Oil, Etc	2,000	2,000	0		
43400-344	Safety Supplies/Training	100	125	(25)		
TOTAL SUPPLIES		5,050	5,025	25		
				0		
CAPITAL OUTLAY						
				0		
				0		
TOTAL CAPITAL OUTLAY		20,500	0	20,500		
				0		
<b>TOTAL Cemeteries</b>		<b>84,850</b>	<b>72,435</b>	<b>12,415</b>		

		<b>CURRENT BUDGET 13/14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
<b>Parks &amp; Recreation</b>						
PERSONNEL SERVICES						
44400-121	Wages	244,000	266,000	(22,000)	27,750	9,250
	Unscheduled Overtime		3,800	(3,800)		
	Call-Out Pay		250	(250)		
44400-129	Security Personnel	6,000	8,000	(2,000)		
44400-135	Mgmt Education & Trainin		1,500	(1,500)		
44400-141	Social Security Taxes	18,800	20,500	(1,700)	2,200	800
44400-142	Employee Insurance	45,100	60,700	(15,600)		
44400-143	Retirement	34,800	34,800	0		
44400-146	Workmen's Compensation	10,000	9,100	900		
44400-147	Unemployment Insurance	1,000	1,000	0		
44400-148	Employee Education & Tra	1,400	2,000	(600)		
<b>TOTAL PERSONNEL SERVICES</b>		<b>361,100</b>	<b>407,650</b>	<b>(46,550)</b>	<b>29,950</b>	<b>10,050</b>
CONTRACTUAL SERVICES						
44400-211	Postage	100	100	0		
44400-219	Internet/Networking Acce	2,500	2,500	0		
44400-230	Publicity, Dues & Subscr	1,500	1,500	0		
44400-236	Public Relations	1,000	1,500	(500)		
44400-241	Electric	125,000	125,000	0		
44400-242	Water	55,000	40,000	15,000		
44400-244	Natural Gas	3,000	3,000	0		
44400-245	Telephone	4,000	4,000	0		
44400-249	Garbage Pickup	9,500	10,000	(500)		
44400-261	Vehicle Maintenance	3,000	3,000	0		
44400-262	Equipment Maintenance	9,500	9,500	0		
44400-265	Field Maintenance	47,000	60,000	(13,000)		
44400-267	Facility Maintenance	25,000	28,000	(3,000)		
44400-280	Travel	500	1,500	(1,000)		
44400-290	Contractual Services	8,500	25,500	(17,000)	17,000	Rec master plan
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>295,100</b>	<b>315,100</b>	<b>(20,000)</b>	<b>17,000</b>	

		CURRENT BUDGET 13/14	FY14/15 BUDGET	DIFFERENCE	DEPARTMENT REQUEST ADDED	DEPARTMENT REQUEST NOT ADDED
SUPPLIES						
44400-310	Office Supplies	1,300	1,300	0		
44400-312	Computers & Related Equi		1,500	(1,500)		
44400-320	Operating Supplies	27,300	27,300	0		
44400-326	Uniforms	2,100	2,100	0		
44400-329	Fireworks	30,000	30,000	0		
	Dog Park Equipment			0		10,000
44400-331	Gas, Oil, Etc	12,000	12,000	0		
44400-344	Safety Supplies/Training	300	1,000	(700)		
TOTAL SUPPLIES		73,000	75,200	(2,200)		10,000
				0		
FIXED CHARGES				0		
44400-533	Rental: Machinery & Equi	800	1,000	(200)		
TOTAL FIXED CHARGES		800	1,000	(200)		
				0		
GRANTS, CONTR., & OTHERS				0		
44400-720-001	Cross. Youth Baseball&So	2,000	0	2,000		
44400-720-002	CRYSA	2,000	0	2,000		
44400-732	July 4th Festivities		0	0		2,500
TOTAL GRANTS, CONTR., & OTHERS		4,000	0	4,000		
CAPITAL OUTLAY						
	Truck (used)					20,000
	Tennis Courts		32,000		32,000	
TOTAL CAPITAL OUTLAY		40,000	32,000	8,000	32,000	20,000
				0		
<b>TOTAL Parks &amp; Recreation</b>		<b>774,000</b>	<b>830,950</b>	<b>(56,950)</b>	<b>78,950</b>	<b>40,050</b>

		<b>CURRENT BUDGET 13/14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
<b>Meadow Park Lake</b>						
PERSONNEL SERVICES						
44420-121	Wages	50,770	60,350	(9,580)	12,000	4,000
	Unscheduled Overtime		250	(250)		
44420-141	Social Security Taxes	3,900	3,900	0	1,000	1,425
44420-142	Employee Insurance	9,000	10,700	(1,700)		
44420-143	Retirement	5,300	5,300	0		
44420-146	Workmen's Compensation	3,000	2,500	500		
44420-147	Unemployment Insurance	500	260	240		
	Emp Edu/Train		400	(400)		
<b>TOTAL PERSONNEL SERVICES</b>		<b>72,470</b>	<b>83,660</b>	<b>(11,190)</b>	<b>13,000</b>	<b>5,425</b>
CONTRACTUAL SERVICES						
44420-230	Publicity, Dues & License	1,000	1,600	(600)		
44420-241	Electric	11,000	11,500	(500)		
44420-242	Water	1,300	1,100	200		
44420-244	Natural Gas	1,700	1,700	0		
44420-245	Telephone	1,600	1,600	0		
44420-249	Garbage Pickup	300	400	(100)		
44420-261	Vehicle Maintenance	500	500	0		
44420-262	Equipment Maintenance	1,000	1,000	0		
44420-267	Facility Maintenance	4,500	14,500	(10,000)	10,000	7,500
44420-290	Contractual Services	2,950	5,000	(2,050)		
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>25,850</b>	<b>38,900</b>	<b>(13,050)</b>	<b>10,000</b>	<b>7,500</b>
SUPPLIES						
44420-310	Office Supplies	500	550	(50)		
44420-312	Computers & Related Equi		1,500	(1,500)		
44420-320	Operating Supplies	6,000	14,000	(8,000)		
44420-321	Lake Management Supplies	2,000	2,500	(500)		
44420-326	Uniforms	250	500	(250)		

		<b>CURRENT BUDGET 13/14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
44420-328	Camp Store Supplies	5,000	5,000	0		
44420-329	Fish Stocking - Bass/Cra	4,000	4,000	0		
44420-331	Gas, Oil, Etc	1,000	1,000	0		
44420-344	Safety Supplies/Training	100	100	0		
<b>TOTAL SUPPLIES</b>		<b>18,850</b>	<b>29,150</b>	<b>(10,300)</b>		
				0		
<b>FIXED CHARGES</b>				0		
44420-513	Liability Insurance	5,000	5,000	0		
<b>TOTAL FIXED CHARGES</b>		<b>5,000</b>	<b>5,000</b>	<b>0</b>		
<b>CAPITAL OUTLAY</b>						
	Trails		15,000		15,000	
<b>TOTAL CAPITAL OUTLAY</b>			<b>15,000</b>		<b>15,000</b>	
<b>TOTAL Meadow Park Lake</b>		<b>122,170</b>	<b>171,710</b>	<b>(49,540)</b>	<b>38,000</b>	<b>12,925</b>

		<b>CURRENT BUDGET 13/14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
<b>Palace Theatre</b>						
PERSONNEL SERVICES						
44500-121	Wages	86,200	91,550	(5,350)	3,600	1,200
	Unscheduled Overtime		250	(250)		
	Call-Out Pay			0		
44500-141	Social Security Taxes	6,600	6,900	(300)	300	600
44500-142	Employee Insurance	6,000	7,200	(1,200)		
44500-143	Retirement	5,300	5,300	0		
44500-146	Workmen's Compensation	2,500	2,500	0		
44500-147	Unemployment Insurance	400	400	0		
	Training	-	0	0		
<b>TOTAL PERSONNEL SERVICES</b>		<b>107,000</b>	<b>114,100</b>	<b>(7,100)</b>	<b>3,900</b>	<b>1,800</b>
CONTRACTUAL SERVICES						
44500-211	Postage	50	50	0		
44500-219	Internet/Networking Acce	1,300	1,300	0		
44500-230	Publicity, Dues & Advertising	9,000	9,000	0		
44500-241	Electric	17,600	17,600	0		
44500-242	Water	630	630	0		
44500-244	Natural Gas	9,000	9,000	0		
44500-245	Telephone	1,200	1,200	0		
44500-249	Garbage pickup	750	750	0		
44500-261	Vehicle Maintenance	1,000	1,000	0		
44500-262	Equipment Maintenance	2,500	2,500	0		
44500-267	Facility Maintenance	7,000	25,000	(18,000)	18,000	HVAC
44500-270	Entertainment/Event Fees	2,500	3,500	(1,000)		
	Amphitheatre		1,500			
44500-290	Contractual Services	3,000	3,000	0		
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>55,530</b>	<b>76,030</b>	<b>(20,500)</b>	<b>18,000</b>	

		<b>CURRENT BUDGET 13/14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
				0		
SUPPLIES				0		
44500-310	Office Supplies	1,000	1,000	0		
44500-312	Computers & Related Equi	1,200	1,500	(300)		
44500-320	Operating Supplies	7,500	7,500	0		
44500-326	Uniforms	400	400	0		
44500-328	Concessions	16,000	16,000	0		
44500-331	Gas, Oil, etc.	300	400	(100)		
TOTAL SUPPLIES		26,400	26,800	(400)		
				0		
<b>TOTAL Palace Theatre</b>		<b>188,930</b>	<b>216,930</b>	<b>(28,000)</b>	<b>21,900</b>	<b>1,800</b>

		CURRENT BUDGET 13/14	FY14/15 BUDGET	DIFFERENCE	DEPARTMENT REQUEST ADDED	DEPARTMENT REQUEST NOT ADDED
<b>Tree Board</b>						
PERSONNEL SERVICES						
44730-161	Board & Committee Member	1,500	1,500	0		
TOTAL PERSONNEL SERVICES		1,500	1,500	0		
				0		
CONTRACTUAL SERVICES						
44730-290	Contractual Services	5,000	5,000	0		
TOTAL CONTRACTUAL SERVICES		5,000	5,000	0		
				0		
SUPPLIES						
44730-320	Operating Supplies	3,100	3,100	0		
44730-321	Horticulture Supplies	5,000	5,000	0		
TOTAL SUPPLIES		8,100	8,100	0		
				0		
<b>TOTAL Tree Board</b>		<b>14,600</b>	<b>14,600</b>	<b>0</b>		

		<b>CURRENT BUDGET 13/14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
<b>Outside Agencies</b>						
GRANTS, CONTR., & OTHERS						
46500-720-001	Hospice	6,000	5,000	1,000		1,000
46500-720-004	Upper Cumb Human Resourc	6,409	6,409	0		
46500-720-005	Victim Offender Recon Pr	4,000	3,500	500		500
46500-720-006	Senior Citizens of Cumb.	2,000	1,000	1,000		1,000
46500-720-007	Drug Alliance (TAD)	3,600	3,000	600		600
46500-720-008	Crsvl Senior Mens Softba	4,500	4,000	500		500
46500-720-010	Avalon Center	4,500	4,000	500		200
46500-720-011	Hilltopper's Inc	12,000	10,000	2,000		2,000
46500-720-014	Creative Compassion	8,000	6,000	2,000		2,000
46500-720-015	Fair Park Senior Center	27,500	27,500	0		
46500-720-017	Roane State Community Co	2,000	2,000	0		
46500-720-018	Cumberland County Playho	30,000	30,000	0		
46500-720-019	Chamber of Commerce	86,000	86,000	0		
	Visitors Center		42,500			
	Kids on the Rise		1,000			
	Wags & Whiskers	1,000	1,000	0	1,000	
46500-720-023	Downtown Crossville, Inc	8,000	6,000	2,000		2,000
46500-720-026	Babe Ruth Baseball	2,000	0	2,000		2,000
46500-720-028	Funds Reserved	10,000	0	10,000	0	10,000
46500-720-046	Habitat for Humanity	12,996	10,000	2,996		2,000
46500-720-056	Young Marines of Cumb Co	1,000	1,000	0		
TOTAL GRANT	S, CONTR., & OTHERS	231,505	249,909	(18,404)	1,000	23,800
				0		
<b>TOTAL Outside Agencies</b>		<b>231,505</b>	<b>249,909</b>	<b>(18,404)</b>	<b>1,000</b>	<b>23,800</b>

		CURRENT BUDGET 13/14	FY14/15 BUDGET	DIFFERENCE	DEPARTMENT REQUEST ADDED	DEPARTMENT REQUEST NOT ADDED
<b>Marketing/Promotions</b>						
PERSONNEL SERVICES						
47210-121	Wages	56,100	56,400	(300)		
47210-141	Social Security Taxes	4,300	4,300	0		
47210-142	Employee Insurance	6,000	7,000	(1,000)		
47210-143	Retirement	8,025	8,025	0		
47210-146	Workman's Compensation	2,300	2,100	200		
47210-147	Unemployment Insurance	150	100	50		
	Employee Education	-	2,500	(2,500)		
TOTAL PERSONNEL SERVICES		76,875	80,425	(3,550)		
CONTRACTUAL SERVICES						
47210-230	Publicity, Dues, Subscri	10,000	10,000	0		
47210-236	Econ Dev-3 Star Program	7,500	10,000	(2,500)		
47210-239	Golf Tour Team Sponsors	2,000	1,000	1,000		
47210-245	Telephone	1,000	1,000	0		
47210-261	Vehicle Maintenance	250	250	0		
47210-270	Entertainment	1,000	1,000	0		
47210-280	Travel/Training	2,500	2,500	0		
47210-290	Contractual Services	20,000	15,000	5,000		
TOTAL CONTRACTUAL SERVICES		44,250	40,750	3,500		
SUPPLIES						
47210-310	Office Supplies	100	100	0		
47210-312	Computers & Related Equi		1,000	(1,000)		
47210-320	Operating Supplies	2,500	2,500	0		
47210-326	Uniforms	120	120	0		
47210-331	Gas, Oil, Etc.	1,500	1,500	0		
TOTAL SUPPLIES		4,220	5,220	(1,000)		

		CURRENT BUDGET 13/14	FY14/15 BUDGET	DIFFERENCE	DEPARTMENT REQUEST ADDED	DEPARTMENT REQUEST NOT ADDED
				0		
GRANTS, CONTR., & OTHERS				0		
	Buxton	15,000	60,000	(45,000)	60,000	
47210-720	Undesignated Events	5,000	5,000	0		
47210-720-007	Women's St Open Sponsorsh	25,000	25,000	0		
47210-720-700	State Team Championship	15,000	18,000	(3,000)		
47210-720-701	TN Women's Open (ProAm)	18,000	18,000	0		
47210-720-702	Spring/Fall City Champio	16,000	16,000	0		
47210-720-707	Crossville Match play Champ		2,500	(2,500)		
47210-720-708	TN Sr Mens State Open Go	22,000	25,000	(3,000)		
47210-720-711	Golf Capital HS Tourname	2,000	2,500	(500)		
	State HS Golf Capital Golf Tourn		8,000	(8,000)		
47210-730-002	Upper Cumb Sr Olympics	1,000	2,500	(1,500)		
47210-740-001	Kids Fishing Derby	3,000	3,000	0		
47210-750-001	Airport Open House Fly-I	14,000	18,000	(4,000)		
47210-760-002	Sustainability Fair	5,000	5,000	0		
47210-760-004	Christmas Parade	6,500	9,500	(3,000)		
47210-760-005	Hall of Trees	500	1,000	(500)		
47210-760-006	Annual Report	15,000	0	15,000		15,000
47210-760-007	Billboard	9,300	13,860	(4,560)		
47210-760-008	Employee Picnic	2,000	3,500	(1,500)		
47210-760-010	Kids Christmas	750	750	0		
47210-760-011	Christmas Open House	3,500	3,500	0		
47210-760-013	Annual Holiday Radio Gre	500	750	(250)		
47210-760-015	WCTE/Sponsor	8,000	11,500	(3,500)		
	Cumb Co playhouse Documentary			0		15,000
	Farmers Market(Publication)		1,110	(1,110)	1,110	
	Art Circle public library Carpet		3,500	(3,500)	3,500	
	Water Fest		2,500	(2,500)	2,500	
TOTAL GRANTS, CONTR., & OTHERS		187,050	259,970	(72,920)	67,110	30,000
				0		
<b>TOTAL Marketing/Promotions</b>		<b>312,395</b>	<b>386,365</b>	<b>(73,970)</b>	<b>67,110</b>	<b>30,000</b>

		CURRENT BUDGET 13/14	FY14/15 BUDGET	DIFFERENCE	DEPARTMENT REQUEST ADDED	DEPARTMENT REQUEST NOT ADDED
<b>Debt Service</b>						
PERSONNEL SERVICES						
49000-176	Agent Fees		1,000	(1,000)		
TOTAL PERSONNEL SERVICES			1,000	(1,000)		
				0		
DEBT SERVICE				0		
49000-611	Principal	501,000	276,000	225,000		
49000-631	Interest	220,000	255,000	(35,000)		
TOTAL DEBT SERVICE		721,000	531,000	190,000		
				0		
<b>TOTAL Debt Service</b>		<b>721,000</b>	<b>532,000</b>	<b>189,000</b>		

		CURRENT BUDGET 13/14	FY14/15 BUDGET	DIFFERENCE	DEPARTMENT REQUEST ADDED	DEPARTMENT REQUEST NOT ADDED
<b>Public Works</b>						
PERSONNEL SERVICES						
52300-121	Wages	32,600	32,300	300		
	Unscheduled Overtime		200	(200)		
	Call-Out Pay		100	(100)		
52300-141	Social Security Taxes	2,500	2,500	0		
52300-142	Employee Insurance	5,900	7,550	(1,650)		
52300-143	Retirement	4,650	4,650	0		
52300-146	Workmen's Compensation	300	150	150		
52300-147	Unemployment Insurance	215	250	(35)		
52300-148	Employee Education & Tra		750	(750)		
TOTAL PERSONNEL SERVICES		46,165	48,450	(2,285)		
CONTRACTUAL SERVICES						
52300-219	Internet/Networking Acce	1,200	1,200	0		
52300-230	Publicity, Dues & Maintenance Fees		4,000	(4,000)		
52300-241	Electric	2,800	3,000	(200)		
52300-242	Water	240	240	0		
52300-244	Natural Gas	1,200	1,200	0		
52300-245	Telephone	800	800	0		
52300-261	Vehicle Maintenance		0	0		
52300-262	Equipment Maintenance	6,600	6,400	200		
52300-267	Facility Maintenance	2,500	2,500	0		
52300-280	Travel		250	(250)		
52300-290	Contractual Services	2,800	2,800	0		
TOTAL CONTRACTUAL SERVICES		18,140	22,390	(4,250)		
SUPPLIES						
52300-310	Office Supplies	750	4,800	(4,050)		
52300-312	Computers & Related Equi	1,200	3,500	(2,300)		

		<b>CURRENT BUDGET 13/14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
52300-320	Operating Supplies	1,500	1,000	500		
52300-344	Safety Supplies/Training	100	100	0		
<b>TOTAL SUPPLIES</b>		<b>3,550</b>	<b>9,400</b>	<b>(5,850)</b>		
				0		
FIXED CHARGES				0		
52300-533	Rental: Machinery & Equi	300	300	0		
<b>TOTAL FIXED CHARGES</b>		<b>300</b>	<b>300</b>	<b>0</b>		
				0		
<b>TOTAL Public Works</b>		<b>68,155</b>	<b>80,540</b>	<b>(12,385)</b>		

		CURRENT BUDGET 13/14	FY14/15 BUDGET	DIFFERENCE	DEPARTMENT REQUEST ADDED	DEPARTMENT REQUEST NOT ADDED
<b>Municipal Airport</b>						
CONTRACTUAL SERVICES						
52500-216	Cable	625	700	(75)		
52500-230	Publicity, Dues & Subscr	1,000	1,000	0		
52500-241	Electric	25,000	25,000	0		
52500-242	Water	625	625	0		
52500-244	Natural Gas	5,500	5,500	0		
52500-245	Telephone		0	0		
52500-261	Vehicle Maintenance	100	100	0		
52500-262	Equipment Maintenance	4,400	5,000	(600)		
52500-267	Facility Maintenance	10,000	10,000	0		
52500-290	Contractual Services	80,500	80,500	0		
TOTAL CONTRACTUAL SERVICES		127,750	128,425	(675)		
SUPPLIES						
52500-320	Operating Supplies	1,000	1,000	0		
52500-331	Gas, Oil, Etc		100	(100)		
52500-344	Safety Supplies/Training		0	0		
TOTAL SUPPLIES		1,000	1,100	(100)		
FIXED CHARGES						
52500-513	Liability Insurance	5,000	5,000	0		
52500-533	Rental: Machinery & Equi	500	500	0		
52500-565	License & Permits	1,000	500	500		
TOTAL FIXED CHARGES		6,500	6,000	500		
CAPITAL OUTLAY						
52500-930-002	High Intensity Lighting	512,500		512,500		
52500-939	Misc. Improvements			0		
TOTAL CAPITAL OUTLAY		512,500	0	512,500		
<b>TOTAL Municipal Airport</b>		<b>647,750</b>	<b>135,525</b>	<b>512,225</b>		

		CURRENT BUDGET 13/14	FY14/15 BUDGET	DIFFERENCE	DEPARTMENT REQUEST ADDED	DEPARTMENT REQUEST NOT ADDED
<b>Garbage Collection</b>						
CONTRACTUAL SERVICES						
43230-249	Garbage Pickup	400,000	<u>420,000</u>	(20,000)		
TOTAL CONTRACTUAL SERVICES			420,000	(420,000)		
SUPPLIES						
43230-320	Operating Supplies	<u>11,000</u>	<u>11,000</u>	0		
TOTAL SUPPLIES			11,000	(11,000)		
<b>TOTAL Garbage Collection</b>		411,000	<b>431,000</b>	(20,000)		
<b>Landfill</b>						
CONTRACTUAL SERVICES						
43240-254	Engineering Services	7,600	8,000	(400)		
43240-265	Repair & Maintenance Gro	1,000	1,200	(200)		
43240-290	Contractual Services	<u>1,000</u>	<u>1,000</u>	0		
TOTAL CONTRACTUAL SERVICES			10,200	(10,200)		
<b>TOTAL Landfill</b>		9,600	<b>10,200</b>	(600)		
<b>TOTAL WASTE COLLECTIONS</b>		420,600	<b>441,200</b>	(20,600)		

		CURRENT BUDGET 13/14	FY14/15 BUDGET	DIFFERENCE	DEPARTMENT REQUEST ADDED	DEPARTMENT REQUEST NOT ADDED
<b>CAPITAL PROJECTS</b>						
<b>Special Projects</b>						
CAPITAL OUTLAY						
41920-930-003	CoLinx	1,900,000	0	1,900,000		
41920-931-002	Downtown Crossville Revi	5,000,000		5,000,000		
TOTAL CAPITAL OUTLAY			0	0		
				0		
<b>TOTAL Special Projects</b>		<b>6,900,000</b>	<b>0</b>	<b>6,900,000</b>		
				0		
<b>Street/Road Projects</b>						
CAPITAL OUTLAY						
43100-931-011	Northwest Connector	-	1,457,500	(1,457,500)	1,457,500	
TOTAL CAPITAL OUTLAY			1,457,500	(1,457,500)	1,457,500	
				0		
<b>TOTAL Street/Road Projects</b>		<b>-</b>	<b>1,457,500</b>	<b>(1,457,500)</b>	<b>1,457,500</b>	
				0		
<b>TOTALCAPITAL PROJECTS</b>		<b>6,900,000</b>	<b>1,457,500</b>	<b>5,442,500</b>	<b>1,457,500</b>	
TOTAL EXPENDITURES		21,068,958	15,997,043	5,071,915	2,546,910	874,825
				0		
REVENUE OVER (UNDER EXPENDITURES)		(462,368)	(229,293)	(233,075)	(414,410)	

		<b>CURRENT BUDGET 13-14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
<b><u>413-Water &amp; Sewer Fund</u></b>						
FINANCIAL SUMMARY						
EXPENDITURE SUMMARY						
Sewer Rehab-Veolia	<b>Page 4</b>	348,435	263,435	85,000	0	0
Administration	<b>Page 5-6</b>	2,316,060	2,563,350	(247,290)	0	0
Water Resources	<b>Page 7-8</b>	1,504,925	1,595,750	(90,825)	0	35,000
Water Trans. & Dist.	<b>Page 9-10</b>	614,050	989,050	(375,000)	377,000	0
Sewer Collection	<b>Page 11-12</b>	261,000	284,880	(23,880)	0	0
Sewer Treatment-Veolia	<b>Page 13</b>	1,120,245	1,220,245	(100,000)	50,000	0
Grinder Pumps	<b>Page 14-15</b>	215,300	285,650	(70,350)	0	0
Customer Acct/Collection	<b>Page 16</b>	313,225	310,875	2,350	0	0
Water & Sewer Projects	<b>Page 17</b>	3,432,550	4,826,006	(1,393,456)	0	0
Less Capital Expenses		(4,850,050)	(5,283,006)	432,956	(427,000)	(35,000)
<b>TOTAL EXPENDITURES</b>		<b>5,275,740</b>	<b>7,056,235</b>	<b>(1,780,495)</b>	<b>0</b>	<b>0</b>
REVENUE SUMMARY						
INTERGOVERNMENTAL REV	<b>Page 2</b>	1,000	696,000	(695,000)	0	
CHARGES FOR SERVICES	<b>Page 2</b>	40,000	40,000	-	0	
OTHER REVENUE	<b>Page 2</b>	15,400	9,600	5,800	0	
PUBLIC ENT REVENUE	<b>Page 2-3</b>	6,467,700	6,866,300	(398,600)	0	
<b>TOTAL REVENUE</b>		<b>6,524,100</b>	<b>7,611,900</b>	<b>(1,087,800)</b>	<b>0</b>	
	PAYROLL 3.5%					40,250
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>		<b>1,248,360</b>	<b>555,665</b>	<b>692,695</b>		
	CASH AVAILABLE 2-28-14		<b>4,686,093</b>			
	Less - Hwy 127S Reserved		(1,143,722)			
	Waterline Rehab		(1,068,031)			
	Sewer Rehab		(383,208)			
<b>NET CASH</b>			<b>2,646,797</b>			

		<b>CURRENT BUDGET 13-14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
<b>REVENUES</b>						
<b>INTERGOVERNMENTAL REV.</b>						
33198	CDBG Grant-Little Obed pump St		500,000	(500,000)		
	SRF Grant-I & I Impr		195,000			
33199	THWI GRANT			-		
33802	Contributions-Waterlines	500	500	-		
33803	Contributions-Sewer Lines	500	500	-		
<b>TOTAL INTERGOVERNMENTAL REV.</b>		<b>1,000</b>	<b>696,000</b>	<b>(695,000)</b>		
<b>CHARGES FOR SERVICES</b>						
34323	Grave - Open/Close	40,000	40,000			
<b>TOTAL CHARGES FOR SERVICES</b>		<b>40,000</b>	<b>40,000</b>	<b>-</b>		
<b>OTHER REVENUE</b>						
36100	Interest Earnings	7,500	2,500	5,000		
36210	Rent-lease property	2,300	2,000	300		
36330	Sale of Surplus Property	1,000	1,000	-		
36350	Gain on Transfer-Fixed Assets	500	500	-		
36351	Insurance Recovery - Water	100	100	-		
36354	TML Package Bonus	1,500	1,500	-		
36510	Sale of Gen Govt Material	2,500	2,000	500		
<b>TOTAL OTHER REVENUE</b>		<b>15,400</b>	<b>9,600</b>	<b>5,800</b>		
<b>PUBLIC ENT REVENUE</b>						
37110	Metered Water Sales	2,950,000	3,110,000	(160,000)		
37111	Util Dist Metered Wtr Sales	810,000	841,500	(31,500)		
37113	Annexed Catoosa Water Sales	220,000	244,800	(24,800)		
37120	Flat Rate Water Sales	1,000	1,000	-		
37191	Penalties/Theft/Collection Fee	50,000	50,000	-		
37193	Servicing Customer Accounts	15,000	15,000	-		
37195	Service Charge-New Connection	75,000	75,000	-		

		<b>CURRENT BUDGET 13-14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
37196	Water Tap Fees	50,000	50,000	-		
37199	Returned Check Charge	2,500	2,000	500		
37210	Sewer Service Charges	2,250,000	2,373,000	(123,000)		
37230	Spec Sewer Fee - Leachate	13,000	13,000	-		
37293	Grinder Pumps	50,000	90,000	(40,000)		
37294	Grinder Pump Electrical Insp	1,000	1,000	-		
37296	Sewer Tap Fees	30,000	50,000	(20,000)		
37299	Grinder Pump Repairs	200		200		
37990	Miscellaneous Revenue	10,000	10,000	-		
37991	Bad Debt	(60,000)	(60,000)	-		
<b>TOTAL PUBLIC ENT REVENUE</b>		<b>6,467,700</b>	<b>6,866,300</b>	<b>(398,600)</b>		
<b>TOTAL REVENUE</b>		<b>6,524,100</b>	<b>7,611,900</b>	<b>(1,087,800)</b>		

		<b>CURRENT BUDGET 13-14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
<b>Sewer Rehab-Veolia</b>						
CONTRACTUAL SERVICES						
41920-260	Repair & Maintenance	20,000	20,000	-		
41920-261	Vehicle Maintenance	2,500	2,500	-		
41920-290	Contractual Services	220,935	220,935	-		
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>243,435</b>	<b>243,435</b>	<b>-</b>		
SUPPLIES						
41920-320	Operating Supplies					
<b>TOTAL SUPPLIES</b>			<b>0</b>			
BUILDING MATERIALS						
41920-400	Building Materials	10,000	10,000	-		
41920-410	Manhole/Swrline Replacem	10,000	10,000	-		
<b>TOTAL BUILDING MATERIALS</b>		<b>20,000</b>	<b>20,000</b>	<b>-</b>		
CAPITAL OUTLAY						
41920-930-002	I/I Collection System St	85,000		85,000		
<b>TOTAL CAPITAL OUTLAY</b>		<b>85,000</b>	<b>0</b>	<b>85,000</b>		
<b>TOTAL Sewer Rehab-Veolia</b>		<b>348,435</b>	<b>263,435</b>	<b>85,000</b>		

		<b>CURRENT BUDGET 13-14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
<b>Administration</b>						
PERSONNEL SERVICES						
41990-142	Employee Insurance	28,000	28,000	-		
41990-143	Retirement	800	800	-		
TOTAL PERSONNEL SERVICES		28,800	28,800	-		
CONTRACTUAL SERVICES						
41990-230	Publicity, Dues & Subscr	2,000	2,000	-		
41990-236	Public Relations	2,500	2,500	-		
41990-251	Medical Services	1,000	1,000	-		
41990-252	Legal Services	75,000	75,000	-		
41990-253	Accounting & Auditing	23,200	23,200	-		
41990-259	Recording Fees	250	250	-		
41990-290	Contractual Services	8,500	8,500	-		
TOTAL CONTRACTUAL SERVICES		112,450	112,450	-		
FIXED CHARGES						
41990-513	Liability & Property Ins	60,000	60,000	-		
41990-540	Depreciation - Water	600,000	600,000	-		
41990-541	Depreciation - Sewer	500,000	500,000	-		
41990-555	Bank Service Charges	100	100	-		
TOTAL FIXED CHARGES		1,160,100	1,160,100	-		
DEBT SERVICE						
41990-612	Amort - Bond Issue Costs	11,520	5,000	6,520		
41990-631	Interest on Bonds - Wate	530,000	530,000	-		
41990-632	Interest on Bonds - Sewe	100,000	125,000	(25,000)		
41990-691	Bond Service Fees-Water		1,000	(1,000)		
41990-692	Bond Service Fees-Sewer		1,000	(1,000)		
TOTAL DEBT SERVICE		641,520	662,000	(20,480)		

	CURRENT BUDGET 13-14	FY14/15 BUDGET	DIFFERENCE	DEPARTMENT REQUEST ADDED	DEPARTMENT REQUEST NOT ADDED
GRANTS, CONTR., & OTHERS				-	-
41990-766 In Lieu of Taxes (transfer to GF)		200,000	(200,000)		
41990-765 Allocated Costs to Gen Fund	373,190	400,000	(26,810)		
41990-767 THWI GRANT			-		
TOTAL GRANTS, CONTR., & OTHERS	373,190	600,000	(226,810)		
CAPITAL OUTLAY				-	-
TOTAL CAPITAL OUTLAY		0	-		
<b>TOTAL Administratioin</b>	<b>2,316,060</b>	<b>2,563,350</b>	<b>(247,290)</b>		

		<b>CURRENT BUDGET 13-14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
<b>Water Resources</b>						
PERSONNEL SERVICES						
52130-121	Wages	468,600	432,600	36,000		
	Scheduled Overtime		14,500	(14,500)		
	Unscheduled Overtime		2,500	(2,500)		
52130-135	Mgmt Education & Trainin	1,000	1,200	(200)		
52130-141	Social Security Taxes	35,850	37,850	(2,000)		
52130-142	Employee Insurance	85,200	100,000	(14,800)		
52130-143	Retirement	67,000	70,200	(3,200)		
52130-146	Workmen's Compensation	31,125	25,000	6,125		
52130-147	Unemployment Insurance	1,550	1,200	350		
52130-148	Employee Education & Tra	3,500	4,500	(1,000)		
<b>TOTAL PERSONNEL SERVICES</b>		<b>693,825</b>	<b>689,550</b>	<b>4,275</b>		
CONTRACTUAL SERVICES						
52130-211	Postage	500	500	-		
52130-216	Cable	1,200	1,200	-		
52130-219	Internet/Networking Acce	2,000	2,000	-		
52130-230	Publicity, Dues & Subscr	4,500	4,500	-		
52130-236	Public Relations	100	100	-		
52130-241	Electric	340,000	360,000	(20,000)		
52130-242	Water	70,000	70,000	-		
52130-244	Natural Gas	7,900	8,000	(100)		
52130-245	Telephone	8,500	8,500	-		
52130-249	Garbage Pickup	1,200	1,200	-		
52130-261	Vehicle Maintenance	3,000	3,000	-		
52130-262	Equipment Maintenance	36,500	36,500	-		
52130-267	Facility Maintenance	16,000	16,000	-		
52130-269	Tank Maintenance	25,000	25,000	-		
52130-280	Travel	4,000	4,000	-		
52130-290	Contractual Services	20,000	20,000	-		
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>540,400</b>	<b>560,500</b>	<b>(20,100)</b>		

		<b>CURRENT BUDGET 13-14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
<b>SUPPLIES</b>						
52130-310	Office Supplies	2,000	2,200	(200)		
52130-312	Computers & Related Equi	1,200	1,500	(300)		
52130-320	Operating Supplies	25,000	25,000	-		
52130-322	Chemical & Lab Supplies	210,000	240,000	(30,000)		
52130-326	Uniforms	4,500	4,500	-		
52130-331	Gas, Oil, Etc	6,000	6,000	-		
52130-344	Safety Supplies/Training	1,500	2,500	(1,000)		
<b>TOTAL SUPPLIES</b>		<b>250,200</b>	<b>281,700</b>	<b>(31,500)</b>		
<b>FIXED CHARGES</b>						
52130-533	Rental: Machinery & Equi	500	1,000	(500)		
52130-565	Licenses & Permits	20,000	23,000	(3,000)		
<b>TOTAL FIXED CHARGES</b>		<b>20,500</b>	<b>24,000</b>	<b>(3,500)</b>		
<b>CAPITAL OUTLAY</b>						
	Truck equipment			-		35,000
			40,000	(40,000)		
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>40,000</b>	<b>(40,000)</b>	<b>-</b>	<b>35,000</b>
				-		
<b>TOTAL Water Resources</b>		<b>1,504,925</b>	<b>1,595,750</b>	<b>(90,825)</b>	<b>0</b>	<b>35,000</b>

		<b>CURRENT BUDGET 13-14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
<b>Water Trans. &amp; Dist.</b>						
<b>PERSONNEL SERVICES</b>						
52140-121	Wages	260,700	243,600	17,100		
	Unscheduled Overtime		2,500	(2,500)		
	Call-Out Pay		12,500	(12,500)		
52140-141	Social Security Taxes	19,900	20,000	(100)		
52140-142	Employee Insurance	57,300	69,700	(12,400)		
52140-143	Retirement	37,200	37,200	-		
52140-146	Workmen's Compensation	15,000	14,000	1,000		
52140-147	Unemployment Insurance	1,000	700	300		
52140-148	Employee Education & Tra	1,000	1,000	-		
<b>TOTAL PERSONNEL SERVICES</b>		<b>392,100</b>	<b>401,200</b>	<b>(9,100)</b>		
<b>CONTRACTUAL SERVICES</b>						
52140-230	Publicity, Dues & Subscr	2,800	2,800	-		
52140-241	Electric	1,650	1,650	-		
52140-242	Water	400	400	-		
52140-244	Natural Gas	1,500	1,500	-		
52140-245	Telephone	950	950	-		
52140-261	Vehicle Maintenance	12,000	12,000	-		
52140-262	Equipment Maintenance	18,000	18,000	-		
52140-266	Hydrant Maintenance	10,000	10,000	-		
52140-267	Facility Maintenance	1,000	1,000	-		
52140-280	Travel	750	750	-		
52140-290	Contractual Services	1,500	16,000	(14,500)	10,000	LEAK DET
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>50,550</b>	<b>65,050</b>	<b>(14,500)</b>	<b>10,000</b>	
<b>SUPPLIES</b>						
52140-310	Office Supplies	250	250	-		
52140-312	Computer & Related Services	1,500	1,500	-		
52140-313	WTR: Special Equipment	2,000	15,750	(13,750)		
52140-320	Operating Supplies	10,500	10,000	500		
52140-326	Uniforms	3,750	3,750	-		
52140-331	Gas, Oil, etc.	20,000	20,000	-		

		<b>CURRENT BUDGET 13-14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
52140-344	Safety Supplies & Traini	300	700	(400)		
<b>TOTAL SUPPLIES</b>		<b>38,300</b>	<b>51,950</b>	<b>(13,650)</b>		
<b>BUILDING MATERIALS</b>						
52140-400	Line Maintenance/Repair	70,000	80,000	(10,000)		
	Modified Depreciation Expense		15,000	(15,000)		
52140-452	WTR: Gravel & Topsoil	7,500	7,500	-		
<b>TOTAL BUILDING MATERIALS</b>		<b>77,500</b>	<b>102,500</b>	<b>(25,000)</b>		
<b>FIXED CHARGES</b>						
52140-533	Rental: Machinery & Equi	250	1,000	(750)		
52140-565	Licenses & Permits	350	350	-		
<b>TOTAL FIXED CHARGES</b>		<b>600</b>	<b>1,350</b>	<b>(750)</b>		
<b>Capital Outlay</b>						
		55,000		55,000		
	Public Works Entrance/Loop Lines		37,000	(37,000)	37,000	
	Directional Boring Machine		275,000	(275,000)	275,000	
	4 x 4 Dump Truck		55,000	(55,000)	55,000	
		55,000	367,000	(312,000)	367,000	
<b>TOTAL Water Trans. &amp; Dist.</b>		<b>614,050</b>	<b>989,050</b>	<b>(375,000)</b>	<b>377,000</b>	

		<b>CURRENT BUDGET 13-14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
<b>Sewer Collection</b>						
PERSONNEL SERVICES						
52210-121	Wages	131,400	111,500	19,900		
	Unscheduled Overtime		1,500	(1,500)		
	Call-Out Pay		15,000	(15,000)		
52210-141	Social Security Taxes	10,050	10,780	(730)		
52210-142	Employee Insurance	26,600	31,600	(5,000)		
52210-143	Retirement	18,800	18,800	-		
52210-146	Workmen's Compensation	6,500	6,500	-		
52210-147	Unemployment Insurance	500	300	200		
52210-148	Employee Education & Tra	750	750	-		
TOTAL PERSONNEL SERVICES		194,600	196,730	(2,130)		
CONTRACTUAL SERVICES						
52210-230	Publicity, Dues & Subscr	2,800	2,500	300		
52210-241	Electric	1,650	1,650	-		
52210-242	Water	400	400	-		
52210-244	Natural Gas	1,500	1,500	-		
52210-245	Telephone	350	350	-		
52210-261	Vehicle Maintenance	1,500	1,500	-		
52210-262	Equipment Maintenance	15,000	15,000	-		
52210-267	Facility Maintenance	1,000	1,000	-		
52210-280	Travel	750	750	-		
52210-290	Contractual Services	1,500	1,500	-		
TOTAL CONTRACTUAL SERVICES		26,450	26,150	300		
SUPPLIES						
52210-310	Office Supplies	250	250	-		
52210-313	Special Equipment	600	1,000	(400)		
52210-320	Operating Supplies	5,500	2,500	3,000		
52210-326	Uniforms	1,800	1,500	300		
52210-331	Gas, Oil, Etc	12,500	12,500	-		
52210-344	Safety Supplies/Training	300	250	50		
TOTAL SUPPLIES		20,950	18,000	2,950		

		<b>CURRENT BUDGET 13-14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
<b>BUILDING MATERIALS</b>						
52210-400	Line Maintenance/Repair	11,000	21,000	(10,000)		
	Modified Depreciatin Expense		15,000	(15,000)		
52210-452	Gravel & Topsoil	7,500	7,500	-		
<b>TOTAL BUILDING MATERIALS</b>		<b>18,500</b>	<b>43,500</b>	<b>(25,000)</b>		
<b>FIXED CHARGES</b>						
52210-533	Rental: Machinery & Equi	100	100	-		
52210-565	Licenses & Permits	400	400	-		
<b>TOTAL FIXED CHARGES</b>		<b>500</b>	<b>500</b>	<b>-</b>		
<b>TOTAL Sewer Collection</b>		<b>261,000</b>	<b>284,880</b>	<b>(23,880)</b>		

		<b>CURRENT BUDGET 13-14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
<b>Sewer Treatment-Veolia</b>						
CONTRACTUAL SERVICES						
52230-260	Repair & Maintenance	20,000	20,000	-		
52230-261	Vehicle Maintenance	5,000	5,000	-		
52230-262	Equipment Maintenance			-		
	Wastewater Facility Plan		50,000			
52230-290	Contractual Services	1,073,245	1,073,245	-		
TOTAL CONTRACTUAL SERVICES		1,098,245	1,148,245	(50,000)		
SUPPLIES						
52230-320	Operating	10,000	10,000	-		
TOTAL SUPPLIES		10,000	10,000	-		
FIXED CHARGES						
52230-565	Licenses & Permits	12,000	12,000	-		
TOTAL FIXED CHARGES		12,000	12,000	-		
CAPITAL OUTLAY						
	By-pass Pump		50,000	(50,000)	50,000	
TOTAL CAPITAL OUTLAY			50,000	(50,000)	50,000	
<b>TOTAL Sewer Treatment-Veolia</b>		<b>1,120,245</b>	<b>1,220,245</b>	<b>(100,000)</b>	<b>50,000</b>	

		<b>CURRENT BUDGET 13-14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
<b>Grinder Pumps</b>						
PERSONNEL SERVICES						
52290-121	Wages	80,700	69,800	10,900		
	Unscheduled Overtime		1,500	(1,500)		
	Call-Out Pay		9,500	(9,500)		
52290-141	Social Security Taxes	6,200	5,900	300		
52290-142	Employee Insurance	11,200	13,100	(1,900)		
52290-143	Retirement	11,500	11,350	150		
52290-146	Workmen's Compensation	4,000	4,100	(100)		
52290-147	Unemployment Insurance	300	200	100		
52290-148	Employee Education & Tra	100	250	(150)		
TOTAL PERSONNEL SERVICES		114,000	115,700	(1,700)		
CONTRACTUAL SERVICES						
52290-241	Electric	1,650	1,650	-		
52290-242	Water	400	400	-		
52290-244	Natural Gas	1,500	1,500	-		
52290-245	Telephone	350	350	-		
52290-261	Vehicle Maintenance	1,500	1,500	-		
52290-262	Equipment Maintenance	34,000	60,000	(26,000)		
52290-267	Facility Maintenance	1,000	500	500		
52290-280	Travel	100	100	-		
TOTAL CONTRACTUAL SERVICES		40,500	66,000	(25,500)		
SUPPLIES						
52290-310	Office Supplies	250	250	-		
52290-313	Special Equipment	850	4,000	(3,150)		
52290-320	Operating Supplies	3,000	3,000	-		
52290-326	Uniforms	1,500	1,500	-		
52290-331	Gas, Oil, Etc	3,800	3,800	-		
52290-344	Safety Supplies/Training	300	300	-		
52290-392	Grinder Pumps	50,000	90,000	(40,000)		
TOTAL SUPPLIES		59,700	102,850	(43,150)		

		<b>CURRENT BUDGET 13-14</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST ADDED</b>	<b>DEPARTMENT REQUEST NOT ADDED</b>
					-	
FIXED CHARGES					-	
52290-565	Licenses & Permits	200	200	-		
52290-566	Electrical Inspection Pe	900	900	-		
TOTAL FIXED CHARGES		1,100	1,100	-		
					-	
<b>TOTAL Grinder Pumps</b>		<b>215,300</b>	<b>285,650</b>	<b>(70,350)</b>		

	CURRENT BUDGET 13-14	FY14/15 BUDGET	DIFFERENCE	DEPARTMENT REQUEST ADDED	DEPARTMENT REQUEST NOT ADDED
<b>Customer Acct/Collection</b>					
PERSONNEL SERVICES					
52360-121	Wages	127,400	126,650	750	
	Unscheduled Overtime		750	(750)	
52360-141	Social Security Taxes	9,625	10,725	(1,100)	
52360-142	Employee Insurance	38,500	42,000	(3,500)	
52360-143	Retirement	18,200	18,200	-	
52360-146	Workmen's Compensation	850	750	100	
52360-147	Unemployment Insurance	600	450	150	
TOTAL PERSONNEL SERVICES		195,175	199,525	(4,350)	
CONTRACTUAL SERVICES					
52360-211	Postage	42,000	45,000	(3,000)	
52360-245	Telephone	1,200	1,000	200	
52360-255	Data Processing	11,500	11,500	-	
52360-262	Equipment Maintenance	11,000	11,000	-	
52360-280	Travel	200	200	-	
52360-290	Contractual Services - W	16,000	18,000	(2,000)	
52360-291	Contractual Services - S	13,000	14,000	(1,000)	
TOTAL CONTRACTUAL SERVICES		94,900	100,700	(5,800)	
SUPPLIES					
52360-310	Office Supplies	4,000	4,000	-	
52360-312	Computers & Related Equi	2,400	2,400	-	
52360-320	Operating Supplies	3,000	3,000	-	
TOTAL SUPPLIES		9,400	9,400	-	
FIXED CHARGES					
52360-533	Rental: Machinery & Equi	500	500	-	
52360-593	Bank Draft Promotion Cre	750	750	-	
TOTAL FIXED CHARGES		1,250	1,250	-	
Capital Outlay		12,500			
<b>TOTAL Customer Acct/Collection</b>		<b>313,225</b>	<b>310,875</b>	<b>2,350</b>	

	CURRENT BUDGET 13-14	FY14/15 BUDGET	DIFFERENCE	DEPARTMENT REQUEST ADDED	DEPARTMENT REQUEST NOT ADDED
<b>Water &amp; Sewer Projects</b>					
CAPITAL OUTLAY	290,000				
Little Obed Pump St	-	676,000			
Cox Avenue		115,000			
Sewer Line Rehab (SRF loan)		1,950,000			
Building (wash pad)			-		
52390-934-011    127S Util Reloc (TDOT)	1,142,550	1,142,550	-		
52390-934-034    Downtown Project (W & S)	2,000,000	942,456	1,057,544		
TOTAL CAPITAL OUTLAY	3,432,550	4,826,006	(1,393,456)	-	
			-		
<b>TOTAL Water &amp; Sewer Projects</b>	<b>3,432,550</b>	<b>4,826,006</b>	<b>(1,393,456)</b>	<b>0</b>	<b>0</b>
			-		
<b>Less Capital Expenses</b>					
CAPITAL OUTLAY					
70000-900    Expenses Capitalized	(4,850,050)	(5,283,006)	432,956	(427,000)	(35,000)
TOTAL CAPITAL OUTLAY	(4,850,050)	(5,283,006)	432,956	(427,000)	(35,000)
			-		
<b>TOTAL Less Capital Expenses</b>	<b>(4,850,050)</b>	<b>(5,283,006)</b>	<b>432,956</b>	<b>(427,000)</b>	<b>(35,000)</b>
			-		
TOTAL EXPENDITURES	5,275,740	7,056,235	(1,780,495)	0	0
			-		
REVENUE OVER (UNDER) EXPENDITURES	1,248,360	555,665	692,695	0	

CURRENT BUDGET 13-14	FY14/15 BUDGET	DIFFERENCE	DEPARTMENT REQUEST	Request Not Added
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**450-Catoosa Utility Department**

FINANCIAL SUMMARY

EXPENDITURE SUMMARY

Administration	<b>Page 3</b>	619,350	694,350	(75,000)	0
Water Trans. & Dist.	<b>Page 4-5</b>	742,875	1,344,400	(601,525)	0
Customer Acct/Collection	<b>Page 6-7</b>	234,385	254,525	(20,140)	0
Less Capital Expenses		<b>(133,500)</b>	<b>(694,900)</b>	561,400	0
<b>TOTAL EXPENDITURES</b>		<b>1,463,110</b>	<b>1,598,375</b>	<b>(135,265)</b>	<b>0</b>
				-	

REVENUE SUMMARY

INTERGOVERNMENTAL REV.	<b>Page 2</b>	125,500	60,100	65,400	0
OTHER REVENUE	<b>Page 2</b>	800	800	-	0
PUBLIC ENT REVENUE	<b>Page 2</b>	1,593,600	1,633,600	(40,000)	0
<b>TOTAL REVENUE</b>		<b>1,719,900</b>	<b>1,694,500</b>	<b>25,400</b>	<b>0</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>		<b>256,790</b>	<b>96,125</b>	<b>160,665</b>	<b>0</b>

CASH AVAILABLE 2-28-14	188,882
Less Water Rehab	<u>(87,393)</u>
<b>NET CASH</b>	<u><u>197,614</u></u>

		<b>CURRENT BUDGET</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST</b>	<b>Request Not Added</b>
REVENUES						-
INTERGOVERNMENTAL REV.						-
	33802	Contributions - Waterlines	500	100	400	
	33809	State of TN-Hwy 127-North	125,000	60,000	65,000	
TOTAL INTERGOVERNMENTAL REV.			125,500	60,100	65,400	
OTHER REVENUE						
	36100	Interest Earnings	100	100	-	
	36330	Sale of Surplus Property	100	100	-	
	36351	Insurance Recovery	100	100	-	
	36354	TML Package Bonus	500	500	-	
TOTAL OTHER REVENUE			800	800	-	
PUBLIC ENT REVENUE						
	37110	Metered Water Sales	1,500,000	1,530,000	(30,000)	
	37120	Flat Rate Water Sales	100	100	-	
	37191	Penalties/Theft/Collection Fee	20,000	20,000	-	
	37193	Servicing Customer Accounts	10,000	10,000	-	
	37195	Service Charge-New Connector	25,000	25,000	-	
	37196	Water Tap Fees	50,000	60,000	(10,000)	
	37199	Returned Check Charge	1,500	1,500	-	
	37990	Miscellaneous Revenue	3,000	3,000	-	
	37991	Bad Debt	(16,000)	(16,000)	-	
TOTAL PUBLIC ENT REVENUE			1,593,600	1,633,600	(40,000)	
TOTAL REVENUE			1,719,900	1,694,500	25,400	

		<b>CURRENT BUDGET</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST</b>	<b>Request Not Added</b>
<b>Administration</b>						
PERSONNEL SERVICES						
41990-141	Social Security Taxes	900	900	-		
41990-142	Employee Insurance	20,000	24,500	(4,500)		
41990-143	Retirement	500	0	500		
41990-148	Employee Education & Tra		0	-		
41990-161	Advisory Board Salary/Me	11,250	11,250	-		
<b>TOTAL PERSONNEL SERVICES</b>		<b>32,650</b>	<b>36,650</b>	<b>(4,000)</b>		
CONTRACTUAL SERVICES						
41990-230	Publicity, Dues & Subscr	1,000	1,000	-		
41990-236	Public Relations	1,500	1,000	500		
41990-249	Garbage Pickup			-		
41990-251	Medical Services	500	500	-		
41990-252	Legal Services	7,000	5,000	2,000		
41990-253	Accounting & Auditing	8,000	8,000	-		
41990-259	Recording Fees	100	100	-		
41990-290	Contractual Services	500	500	-		
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>18,600</b>	<b>16,100</b>	<b>2,500</b>		
FIXED CHARGES						
41990-513	Liability & Property Ins	12,000	15,000	(3,000)		
41990-540	Depreciation - Water	292,500	375,000	(82,500)		
41990-555	Bank Service Charges	100	100	-		
<b>TOTAL FIXED CHARGES</b>		<b>304,600</b>	<b>390,100</b>	<b>(85,500)</b>		
DEBT SERVICE						
41990-612	Amort-Bond Issue Costs	9,000	9,000	-		
41990-631	Interest on Bonds - Wate	252,000	240,000	12,000		
41990-691	Bond Service Fees - Wate	2,500	2,500	-		
<b>TOTAL DEBT SERVICE</b>		<b>263,500</b>	<b>251,500</b>	<b>12,000</b>		
TOTAL CAPITAL OUTLAY						
			0	-		
<b>TOTAL Administration</b>		<b>619,350</b>	<b>694,350</b>	<b>(75,000)</b>		

		<b>CURRENT BUDGET</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST</b>	<b>Request Not Added</b>
<b>Water Trans. &amp; Dist.</b>						
PERSONNEL SERVICES						
52140-121	Wages	263,700	251,350	12,350		
	Unscheduled Overtime		750	(750)		
	Call-Out Pay		6,500	(6,500)		
52140-141	Social Security Taxes	20,400	20,000	400		
52140-142	Employee Insurance	35,300	52,000	(16,700)		
52140-143	Retirement	38,000	38,000	-		
52140-146	Workmen's Compensation	15,400	15,000	400		
52140-147	Unemployment Insurance	925	650	275		
52140-148	Employee Education & Tra	1,000	3,000	(2,000)		
<b>TOTAL PERSONNEL SERVICES</b>		<b>374,725</b>	<b>387,250</b>	<b>(12,525)</b>		
CONTRACTUAL SERVICES						
52140-219	Internet/Networking Acce	500	1,500	(1,000)		
52140-230	Publicity, Dues & Subscr	3,500	3,500	-		
52140-241	Electric	58,000	65,000	(7,000)		
52140-244	Natural Gas	1,500	1,500	-		
52140-245	Telephone	3,600	4,000	(400)		
	Garbage Pickup		500			
52140-261	Vehicle Maintenance	3,750	5,000	(1,250)		
52140-262	Equipment Maintenance	8,000	8,000	-		
52140-267	Facility Maintenance	1,000	1,000	-		
52140-269	Tank/Pump Maintenance	10,000	8,000	2,000		
52140-280	Travel	850	1,500	(650)		
52140-290	Contractual Services	10,000	12,000	(2,000)		
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>100,700</b>	<b>111,500</b>	<b>(10,800)</b>		
SUPPLIES						
52140-312	Computers & Related Equi	1,200	8,000	(6,800)		
52140-320	Operating Supplies	10,000	10,000	-		
52140-326	Uniforms	2,000	2,000	-		
52140-331	Gas, Oil, Etc.	22,500	22,500	-		
52140-344	Safety Supplies/Training	1,000	2,000	(1,000)		
52140-354	Water Purchased-Monterey	10,000	7,500	2,500		

		<b>CURRENT BUDGET</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST</b>	<b>Request Not Added</b>
TOTAL SUPPLIES		46,700	52,000	(5,300)		
BUILDING MATERIALS				-		
52140-400	Line Maintenance/Repair	85,000	85,000	-		
	Modified Depreciation Expense		10,000	(10,000)		
52140-452	Gravel & Sand	1,500	3,000	(1,500)		
TOTAL BUILDING MATERIALS		86,500	98,000	(11,500)		
FIXED CHARGES				-		
52140-565	Licenses & Permits	750	750	-		
TOTAL FIXED CHARGES		750	750	-		
CAPITAL OUTLAY						
52140-934-002	Wtr Tank Repair/Painting		185,000			
	127N Lowe Rd to Fentress CO.		277,900			
52140-934-013	Hwy 127N from I-40 to Legion Rd		120,000			
52140-934-017	Wtr Line Reloc - Hwy 127	125,000	60,000	65,000		
52140-934-019	Water Tank - 127N			-		910,000
52140-940-003	Vehicle/Truck		52,000	(52,000)		
52140-940-004	Misc Equipment	8,500		8,500		
TOTAL CAPITAL OUTLAY		133,500	694,900	(561,400)	-	
<b>TOTAL Water Trans. &amp; Dist.</b>		<b>742,875</b>	<b>1,344,400</b>	<b>(601,525)</b>	<b>0</b>	

		<b>CURRENT BUDGET</b>	<b>FY14/15 BUDGET</b>	<b>DIFFERENCE</b>	<b>DEPARTMENT REQUEST</b>	<b>Request Not Added</b>
<b>Customer Acct/Collection</b>						
PERSONNEL SERVICES						
52360-121	Wages	111,200	112,050	(850)		
	Unscheduled Overtime		750	(750)		
52360-141	Social Security Taxes	8,650	9,500	(850)		
52360-142	Employee Insurance	19,800	23,500	(3,700)		
52360-143	Retirement	16,200	16,200	-		
52360-146	Workmen's Compensation	1,000	600	400		
52360-147	Unemployment Insurance	510	300	210		
52360-148	Employee Education & Tra	100	500	(400)		
TOTAL PERSONNEL SERVICES		157,460	163,400	(5,940)		
CONTRACTUAL SERVICES						
52360-211	Postage	22,000	25,000	(3,000)		
52360-219	Internet	1,000	1,200	(200)		
52360-230	Publicity, Dues & Subscr	250	500	(250)		
52360-241	Electric	3,600	3,600	-		
52360-242	Water	225	225	-		
52360-244	Natural Gas	3,500	3,500	-		
52360-245	Telephone	1,900	1,900	-		
	Garbage Pickup		500			
52360-255	Data Processing	7,400	7,400	-		
52360-262	Equipment Maintenance	500	500	-		
52360-267	Facility Maintenance-Off	1,500	11,500	(10,000)	Paving	8,500
52360-290	Contractual Services	15,500	15,500	-		
TOTAL CONTRACTUAL SERVICES		57,375	71,325	(13,950)	-	
SUPPLIES						
52360-310	Office Supplies	2,000	2,500	(500)		
52360-312	Computers & Related Equi	1,200	1,400	(200)		
52360-320	Operating Supplies	3,000	2,500	500		
TOTAL SUPPLIES		6,200	6,400	(200)		

		CURRENT BUDGET	FY14/15 BUDGET	DIFFERENCE	DEPARTMENT REQUEST	Request Not Added
FIXED CHARGES						
52360-531	Office Rent	12,000	12,000	-		
52360-533	Rental: Machinery & Equi	600	600	-		
52360-593	Bank Draft Promotion Cre	750	800	(50)		
TOTAL FIXED CHARGES		13,350	13,400	(50)		
<b>TOTAL Customer Acct/Collection</b>		<b>234,385</b>	<b>254,525</b>	<b>(20,140)</b>	<b>0</b>	
Less Capital Expenses						
CAPITAL OUTLAY						
70000-900	Expenses Capitalized	(133,500)	(694,900)	561,400		
TOTAL CAPITAL OUTLAY		(133,500)	(694,900)	561,400	-	
<b>TOTAL Less Capital Expenses</b>		<b>(133,500)</b>	<b>(694,900)</b>	<b>561,400</b>	<b>0</b>	
TOTAL EXPENDITURES		1,463,110	1,598,375	(135,265)	0	
REVENUE OVER (UNDER) EXPENDITURES		256,790	96,125	160,665	0	