2014-2015 APPROVED BUDGET

NEWPORT
OREGON

For The City of Newport

and

Newport Urban Renewal Agency

Mission Statement: The City of Newport pledges to effectively manage essential community services for the wellbeing and public safety of residents and visitors. The City will encourage economic diversification, sustainable development, and livability.

CITY OF NEWPORT

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CITY OF NEWPORT
NEWPORT URBAN RENEWAL AGENCY
APPROVED BUDGETS FOR FISCAL YEAR 2014-2015

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EXECUTIVE SUMMARY

The development of the budget for the fiscal year beginning July 1, 2014 and ending June 30, 2015, was initiated in January 2014. Since that time, the Interim Finance Director, department heads, Finance Department personnel, other staff, and the City Manager have been working on various aspects of the proposed budget for consideration by the Budget Committee. The City Council's first involvement with the budget process was through a goal setting session that was held on February 24, 2014. During this session, the City Council heard presentations from each of the department heads; reviewed various upcoming issues; and prioritized goals for the 2014/2015 fiscal year. These goals were adopted following review by the Budget Committee and a public hearing.

Revenues

The 2014/2015 budget continues to levy the tax rate of $5.5938 per $1,000 of assessed evaluation for city operational purposes. In addition, the budget levies an amount to cover the 2014/2015 General Obligation Debt requirements for the city of $2,376,705 for the wastewater refunding issue, water treatment plant issue, and the swimming pool issue. The portion of the combined tax levy of $2,376,705 attributable to the swimming pool issue is $549,213; this being a new property tax levy beginning with fiscal year 2014/2015 pursuant to voter approval of the $7,900,000 General Obligation Bond on November 5, 2013.

The City of Newport had previously adopted a schedule for various infrastructure rates that would have resulted in a 10% rate increase for water, a 15% rate increase for sewer, with 5% increases in storm water and infrastructure fees to fund major reconstruction of the city's utilitiy systems. Based on Council action incorporated as part of the 2014/2015 goals for the City of Newport, the Council directed staff to develop a budget that would utilize revenue bonds instead of a "pay-as-you-go" method for financing infrastructure which allowed for a reduction in proposed rate increases.

In accordance with this plan, the proposed utility rate increase for the 2014/2015 fiscal year have been reduced to a 5% increase in water rates, 4% increase in wastewater rates, 5% increase in storm water rates, and a 5% increase in the infrastructure fee for the next fiscal year. This will generate funding to support bonding for water and sewer projects in future years in order to continue meeting the critical need to rebuild the city's infrastructure to serve the residents of Newport today and well into the future.

Expenditures

The budget provides a continuation of existing types of expenditures for the new fiscal year. Please note, however, that the city has been experiencing a structural budget deficit (meaning spending is exceeding available revenues on an ongoing basis). The structural deficit is not currently posing a financial emergency that the city needs to

address immediately, however not developing a strategic plan to address this issue, during this next year, for future fiscal years would be problematic. During this next fiscal year, the City Council, and staff will need to make important decisions as to how to eliminate this structural deficit including the review of current appropriation levels for various operations and securing sufficient resources for both operations and reinvestment in existing infrastructure throughout the city.

The budget continues providing for a substantial reinvestment in the city's water and sewer infrastructure during the course of the fiscal year. This will be funded in part through revenue bonds and State Revolving Fund financing with the future debt repayment coming from water and sewer rates. This budget represents an important continuation for focusing on rebuilding the City of Newport's aging infrastructure system.

Additionally, this budget provides for removing water and wastewater capital construction projects from the applicable operating funds to a Proprietary Capital Projects Fund. This fund has two cost activity centers (Water and Wastewater) to facilitate the individual tracking of resources and expenditures for water capital projects and wastewater capital projects.

The Newport Urban Renewal Agency budget proposes the borrowing of 5.4 million dollars during this next fiscal year in order to fund a number of major improvements in the South Beach area, particularly along the Highway 101 corridor, south of the Yaquina Bay Bridge.

Budget Committee Actions

The City of Newport/Newport Urban Renewal Agency Budget Committee met on April 30, 2014 to conduct page by page review of the budget. Budget Committee members were asked to identify issues where members had questions or concerns. These issues were not debated at that time, but were listed in a report from the city administration to the Budget Committee for review, at the May 7 meeting. On May 7, the Budget Committee reviewed this report which included 64 items that had been placed on the list for additional consideration. At this meeting, Budget Committee members could discuss and propose changes to be voted on by the Committee to develop the approved budget.

As a result, several changes were made to the proposed budget for the 2014/2015 fiscal year, including a deletion of $5,000 from the City Council cost center for election services, a deletion of funding for conducting a Parks Master Plan update in 2014/2015 which impacted the General Fund, the SDC Fund, the Parks and Recreation Fund, and the Room Tax Fund. In addition, the Budget Committee made several corrections to the budget including the addition of parks revenue in the SDC account, adjusted the allocation of services provided by the General Fund to the three parking districts (Nye

Beach, City Center, and Bayfront), increased expenditures in the Water Fund for the purchase of replacement carbon filter materials for the water filtration plant, increased expenses to the Willamette Valley Communication Center for dispatching to reflect actual proposed charges for the next fiscal year, and corrected an error for parks and maintenance temporary employment services in the General Fund.

Furthermore, at the May 14 Budget Committee meeting, $20,000 was restored to the Community Development Budget for professional services since the requested senior planner position was not filled as part of the proposed budget. In addition, the Budget Committee requested that the city administration review the unappropriated ending fund balance in the General Obligation Debt Bond Fund to determine whether the fund balance was exceeding the debt service requirements. It was determined that the unappropriated ending fund balance exceeded the debt service requirements. The Budget Committee opted to reduce the amount that will need to be covered by millages for these debts by an amount of $205,664 from the original proposed budget resulting in a reduction of approximately $.20 per thousand dollars of assessed valuation from the proposed budget. Please note that for the water and wastewater bond issues, the tax levy amount will be reduced through the life of these bonds by reallocating the surplus funds in the General Obligation Bond Debt Fund to cover a portion of the debt cost.

On May 14, the Budget Committee unanimously adopted budgets for the City of Newport and the Newport Urban Renewal Agency with the modifications outlined above. The Budget Committee unanimously approved the various tax rates for the city and the Urban Renewal Agency as outlined in this report. Please note that the Budget Committee motion to approve the total requirements of $65,206,715 inadvertently did not reflect the reduced debt requirements as approved by the Committee. The debt millage was reduced by $205,664 making the total requirements $65,001,051. This correction can be made at the time the City Council adopts the budget.

June 16, 2014 Public Hearing

A public hearing and adoption of the 2014/2015 annual budgets for the City of Newport and the Newport Urban Renewal Agency are scheduled for the 6:00 P.M. on Monday, June 16, 2014, during the City Council and Newport Urban Renewal Agency meetings.

Spencer R. Nebel
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April 24, 2014

To: Members of the Budget Committee

Pursuant to the City Charter chapter VIII, section 34(d)(6,) it is the responsibility of the City Manager to prepare and administer the annual budget for the City of Newport and the Newport Urban Renewal Agency. Pursuant to Oregon law and the City Charter, it is my pleasure to present the proposed budgets for the City of Newport and the Newport Urban Renewal Agency for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

BUDGET PROCESS

Budget Schedule

Work on the annual budget was initiated in January 2014. Since that time, the Interim Finance Director, department heads, finance department personnel, and I have been working on various aspects of the proposed budget for review by the Budget Committee. The City Council's first involvement with the budget process was through a goal setting session that was held on February 24, 2014. During this session, the City Council heard presentations from each of the department heads; reviewed various upcoming issues; and identified those items of importance to be considered at budget time. In addition to the departmental goals, the Council prioritized goals for the 2014/2015 fiscal year. The goals were presented to the public and to the Budget Committee at the March 12, 2014, preliminary Budget Committee meeting for further comment. Following a public hearing, the Council formally adopted goals for the 2014/2015 fiscal year at the March 17, 2014, City Council meeting. A report on the disposition of the goals is included in the budget message.

The complete schedule for the preparation and approval of the 2014/2015 fiscal year budget is as follows:

Budget Calendar for 2014/2015 Fiscal Year - Detailed

Preliminary Budget Worksheets (City and NURA) - Distributed to Department Heads - Friday, January 24, 2014

- *Preliminary Detail Worksheets – (Keep to develop budget)*
- *Personnel Forms - Return to Finance by February 7, 2014*
- *Capital Outlay*
  Equipment ($1,000) and up) - Return to Finance by February 14, 2014
  Projects - Return to Finance by February 21, 2014

Goal Setting Meeting with City Council and Department Heads - February 24, 2014

Department Heads' Group Meeting on Capital Outlay (Projects & Equipment)
Review of Requests and Prioritizing Projects - February 26, 2014

Final Budget Worksheets for Proposed Budgets with Eight-Month Actuals through February 2014 - March 3, 2014

Submit Department Proposed Budgets and Narratives to Finance - March 10, 2014

Preliminary Meeting of the Budget Committee - March 12, 2014

Finance Completes Department Budget Requests Process and Makes Final Requests Available March 17 and/or March 18, 2014

Department Heads' Meetings with Budget Officer to Review, Revise and Balance Budgets (City and NURA) - Wednesday, March 19 through March 21, 2014

Publish First Notice of Budget Committee Meetings (City and NURA) April 4, 2014

Budget Officer Completes Budget Message - April 11, 2014

Completed Proposed to Printer - April 14, 2014

Publish Second Notice of Budget Committee Meetings - (City & NURA) - April 16, 2014

Distribute Proposed Budgets to Budget Committee & Department Heads - April 25, 2014

First Budget Committee Meeting - April 30, 2014

- *Appoint/Elect Presiding Officer*
- *Receive City and NURA Budgets and Budget Message*
- *Public Hearing on Possible Uses of State Shared Revenues*
- *Review Budget Documents and Discuss Relevant changes*
- *Respond to Questions from the Budget Committee*
- *Provides for Members of the Public time for Input, Questions and Comments*
- *Present Report on Financial Policy of UEFBs and Contingencies*

Second Budget Committee Meeting - May 7, 2014

- *Budget Committee Deliberations*

- *Respond to Questions from First Meeting*

Third Budget Committee Meeting - May 14, 2014

- *Respond to Questions from Second Meeting*
- *Budget Committee approval of the Budget Documents (City and NU*RA)
- *Approval of Ad Valorem Property Tax Amount or Rate for City General Fund and City Debt Service Funds and the NURA*

Department Revised Narratives Based on Budget Committee Deliberations to Budget Officer & Finance Director - May 20, 2014

Publish Notice of Budget Hearing (only once required) - June 6, 2014

- *Publish Financial Summaries (separate City and NURA*)

Budget Public Hearing - June 16, 2014

- *Public Hearing on Proposed Uses of State shared Revenues*
- *Separate Public Hearings on City Budget and NURA Budget*
  Adopt Budgets and Make Appropriations (City and NURA)
  Impose and Categorize Taxes for City and NURA

Transmit Tax Certification Documents - July 15, 2014

- *To County Assessor by July 15, 2014*
- *File Budget Document with County Recorder and Designated Agencies.*

The Budget Committee meetings will take place on Wednesday, April 30; Wednesday, May 7; and Wednesday May 14, starting at 6 P.M. in the City Council Chambers. As was discussed at the Preliminary meeting of the Budget Committee on March 12, the process for the budget review will include a complete overview of the budget at the April 30, 2014, meeting. At this time, any member may suggest specific changes to a proposed expenditure or revenue in the budget as the page-by-page budget review is being completed. The changes will not be debated or discussed by the Committee at the April 30, 2014, meeting. Any items identified for further consideration by individual members of the Budget Committee will be presented with staff comments for the Budget Committee's consideration at the May 7, 2014 meeting. At this meeting, the Committee will discuss the various possible modifications suggested by individual members of the Budget Committee, and determine, by a majority vote, which items shall be modified in the proposed budget. In addition, department heads will participate in the May 7, 2014, meeting to further explain any of the items that have been identified for possible modifications by individual members of the Budget Committee. At the third Budget Committee meeting scheduled for Wednesday, May 14, 2014, at 6:00 P.M., the Budget Committee will formally recommend approval of the budget to the City Council.

On June 16, 2014, the City Council will hold a public hearing on the proposed use of the state shared revenues and the city budget, and the Urban Renewal Agency will hold a

public hearing on the Urban Renewal Agency budget. Immediately following the public hearings, final adoptions of the budgets for the fiscal year starting July 1, 2014 and ending June 30, 2015 will occur.

Budget Documents

The budget documents for the 2014/2015 fiscal year will include a cover sheet for all operating funds showing a summary of revenues, expenditures, transfers, contingencies, and fund balance for that fund for fiscal years 2011/2012, 2012/2013, the original budget for fiscal year 2013/2014, and the amended budget for fiscal year 2013/2014. In addition, the summary sheet will show the eight month actuals and estimated for the current fiscal year along with the original request from the department and the amount proposed by the Budget Officer for the 2014/2015 fiscal year.

Following the summary sheet for each fund, the line item budget can be found showing detailed expenditures for each department or function.

A listing of equipment purchases and capital outlay projects proposed for fiscal year 2014/2015 follows the detailed budget sheets in the back of the budget book along with personnel and salary information for funded positions in the city.

Government Accounting

In order to understand the budget process, it is helpful to have some understanding of the requirements for local governments to utilize various types of funds for budgetary and accounting purposes. Many of the funds utilized by the City of Newport are required by the state. Other funds have been established to satisfy requirements of bond covenants or for financial management purposes. Finally, some funds are used for the convenience of the local government unit.

Government funds are used to account for various governmental services provided by the city that are supported by taxes and other general revenues for the city. Proprietary funds are used to account for operations that are financed and operated in a similar manner to private business enterprise. In these funds, fees charged are intended to support the overall business operation. These include the Water Fund (303) and Sewer Fund (304). In the audited financial report that is issued by the city's independent auditors each year, these proprietary funds are shown in separate schedules in business type activities. The balance of the funds are reflected on the balance sheets for governmental funds.

Furthermore the State of Oregon requires that governmental accounting divide its financial operations into several types of operating funds. The General Fund (101) is the general operating fund for the City of Newport. Most of the general city services are included within this fund such as General Government and Police and Fire. Special revenue funds are established to account for various revenues that are designated for a specific purpose. Examples of special revenue funds for the city would include the Street Fund, SDC Fund, Airport Fund, and Building Inspections Fund. These funds are

established since the city must ensure that funds collected for a specific purpose are spent on those purposes. The special revenue funds are generally indicated in the 300 to 400 range. The city has also established a Reserve Fund (501) with this fund being used to accumulate money for financing the cost of future property or equipment acquisitions. Finally, the city is utilizing a Capital Projects Fund (601) for government type activities and (602) for proprietary type capital projects activities.

Finally, the Urban Renewal Agency budget activities are shown in fund 901. The Urban Renewal Agency is a separate component for the city but for purposes of the budget process these expenditures are included in the joint City of Newport and Urban Renewal Agency budget documents.

ECONOMIC FORECAST AND IMPACT ON CITY FINANCES

Local governments across the nation have been significantly impacted by the historic recession that began in the fall of 2008 which has been mitigated by a slow recovery. This recession has resulted in a flattening of various revenue sources to fund governmental services at the state and local levels. On a national level, it was reported in April that the US economy has finally regained all of the private sector jobs lost during the great recession. The downside is that many of these jobs are at a lower wage and with the population growth over the past six years, the unemployment nationwide remains relatively high at 6.7%. Most economists expect job growth to pick up a bit during the balance of 2014.

On a statewide level, the Oregonian reported on March 29, 2014 that Oregon's jobs base expanded 2.6% between February 2013 and February 2014 which placed Oregon in the top six states during this period of time. During the recession, Lincoln County's unemployment rate has closely paralleled the state rate. Lincoln County's unemployment rate for January 2014 was at 7.3% which is down from 8.7% a year ago. The Oregon Employment Department is projecting that the Benton, Lincoln, and Linn County region will see a combined growth of 11,770 jobs by 2022 with private fixed sector gains of 10,050 jobs and governmental jobs growing by 1,720 jobs during this period of time. This projected 12% growth rate will exceed the 1.4% rate seen over the past decade according to the Oregon Employment Department.

The City of Newport has seen continued positive growth and population based on information obtained from the US Census Bureau.

City of Newport Population Trends by the US Census Bureau	
Year	**Population**
1990	8,437
2000	9,532
2010	9,989
2012 (est.)	10,017

In reviewing the construction value of building permits issued by the building department, construction activity remains below historic levels and are as follows:

The City of Newport Construction Activity	
Fiscal Year	Construction Value
2009-10	$10,240,000
2010-11	$49,611,234
2011-12	$17,983,719
2012-13	$7,899,097
2013 – March 2014	$5,538,450

It is anticipated that the 2014/2015 construction season will be picking up a bit over the last two fiscal years. Please note that major projects, in any given year, do significantly bump the building permit statistics in the year those building permits are obtained.

Another significant impact for the City of Newport is related to the tourism industry. There are a number of indicators that help track the activity. The Greater Newport Chamber of Commerce compiles a monthly occupancy report based on a survey of hotel properties that is conducted for large properties (15 rooms or more; and smaller properties are under 15 rooms). Occupancy has increased from the low point in 2009 by 6.5% for smaller properties and 4.7% for larger hotel properties. Occupancy rates remain below the peak rates of 2006 but have shown incremental yearly improvements since the low point of 2009.

Two statistics that the city collects locally that indicate tourism activity include the room tax and gas tax revenues. Ordinance No. 1984 authorizes the collection and use of a one cent per gallon motor vehicle fuel tax on motor vehicle fuel dealers that sell or distribute fuel in the city from November 1 through May 31 of each year. This tax increases to three cents per gallon from June 1 through October 31 annually. Since the gas tax is a fixed amount on gallons of gasoline sold in the city, this is a good indicator of tourism and economic trends in the community. Another important indicator of the tourism business is the collection of transient room taxes. The city collects a 9.5% tax on room rentals in the city. Please note that an increase in room taxes reflects several possible scenarios, including an increase in occupancy and in the prices of rooms. Both of these occurrences are indicators of economic growth. A recent history of the transient room tax and gas tax collections follows:

Tourism Indication Taxes		
Fiscal Year	**Transient Room Tax**	**Newport Gas Tax**
07-08	$2,242,760	-
08-09	$2,229,833	-
09-10	$2,278,501	$59,839
10-11	$2,297,743	$139,689
11-12	$2,367,590	$150,063
12-13	$2,419,698	$176,114
13-14 (est.)	$2,435,000	$180,000

Since implemented in the 2009/2010 fiscal year, the city gas tax revenue has seen steady growth which correlates with an increase in the sale of gasoline/diesel fuel within the city over the past three years. The 2009/2010 fiscal year number represents a partial year figure. The growth from the 2010/2011 through the last complete fiscal year 2012/2013 represents an annual growth of approximately 13% per year.

In reviewing the Transient Room Tax collections from 2007/2008 through 2010/2011, the collections were stagnant with virtually no growth. There has been an average growth, in this revenue, of about 2.5% per year in 2011/2012 and 2012/2013 for the city. Both of these indicators would seem to reflect an upward trend in tourism activity within the City of Newport.

BUDGETARY TRENDS

Historic revenues and expenses have been compiled as part of the evaluation of past trends. This information helps to project future revenues and expenses for the city. It would be my plan that for next year's budgeting, various revenues and operating expenses will be projected out for a number of year to determine the city's capacity to either expand or contract services and/or revenues over time. For the development for the budget for the fiscal year beginning in July 1, 2014, a general review has been done of historic revenues and expenditures incurred by the city in each fiscal year. In the future, this will serve as a basis for projecting longer term trending information that will be considered by the management team and the City Council in developing future budgets. Time did not allow for this level of analysis to be done in preparation of the proposed budget for the fiscal year beginning July 1, 2014.

Property Taxes

The city's single largest source of revenue for the operation of the General Fund comes from property taxes. The city has seen a steady growth in this revenue over the past seven years, which is used to fund the major operations of the city, including police, fire, and general government. The State of Oregon has passed a number of initiatives that impact the amount of property taxes paid to local governments, including Measure 5 passed in 1990, and Measure 50 passed 1996. Measure 5 imposes a limit of $10 per $1,000 of real market value for the overall payments of general government taxes. Please note that voter approved general obligation bonds are exempt from this

calculation. Measure 50 placed permanent rate limits on taxes in districts and changed the concept of assessed values as used in calculating the tax rate. The assessed evaluations of individual properties are limited to a three percent increase per year.

The City of Newport has not been significantly impacted by compression, which could result due to the rate limits enacted by Measure 50. Compression applies to the real market value of properties rather than the assessed valuation. If taxes being raised on an individual property exceed $10 per $1,000 for all general government uses, less general obligation debt, then the tax bill for that property is reduced or "compressed." In understanding the future growth of property tax revenues, the impacts of Measure 5 and Measure 50 will need to be periodically examined. The history of the collection of current property taxes for the city is as follows:

Current Property Taxes		
Fiscal Year	**Taxes Received**	**Percent Change**
07-08	$4,156,378	-
08-09	$4,308,044	3.65%
09-10	$4,410,253	2.37%
10-11	$5,194,132	17.77%
11-12	$5,489,776	5.69%
12-13	$5,610,803	2.20%
13-14 (est.)	$5,655,600	0.80%

Please note that in fiscal year 2010/2011, the city realized a 17.77% increase in its General Fund tax collections as a result of the closure of the Northside Urban Renewal District. Once this tax increment financing district was closed, all taxing units, including the City of Newport, began receiving the portions of the taxes that were diverted for various redevelopment projects within the Northside Urban Renewal District area. The city should continue seeing a modest growth in property tax revenues for the foreseeable future.

Other Major Revenues

Other significant sources of revenues for the City of Newport include the transient room tax and local gas tax, state shared revenues, state gas tax and franchise fees, and line undergrounding fees from various utilities utilizing the city's right-of-way or being granted an exclusive franchise within the city. An historic review of revenues from three significant sources of funds follows:

Other Major Revenues			
Fiscal Year	**State Gas Tax Fund 302**	**Franchise Fees Fund 101/305**	**State Revenue Share Fund 101**
07-08	$488,207	$903,022	$108,248
08-09	$405,125	$870,131	$97,558
09-10	$439,764	$1,087,424	$92,375
10-11	$510,880	$917,554	$80,119
11-12	$547,261	$1,067,719	$130,131
12-13	$538,094	$993,622	$110,800
13-14 (est.)	$531,965	$1,015,000	$112,000

Overall, the city has seen some variation in each of these revenues which have been caused by the impacts of the Great Recession with a gradual recovery occurring more recently.

A portion of the state gas tax, collected by the state, is returned to local units of government for maintenance of local streets. The franchise fees consist of the fees that are collected from various users of the city's right-of-way, or from companies that are provided an exclusive franchise in order to serve Newport's citizens. In addition, the franchise fee revenues include line undergrounding fees that are paid by the electrical company, and are designated in a separate Line Undergrounding Fund (305). While these funds have varied over the years, the stronger economy is generally providing more revenues to the city to fund various government operations.

Water, Sewer, and Infrastructure Fees

The City of Newport provides for the storage of raw water, the filtration of this water source into safe drinking water, and then distributes this filtered water throughout the city for the customer use in their homes or businesses. The city also runs a completely separate system that collects wastewater from various homes and businesses and transports that wastewater through a series of lift stations to the wastewater treatment plant where the wastewater is cleaned and then discharged into the Pacific Ocean, and biodegradable sludge is deposited on land from the wastewater operation. With Newport's rugged terrain, the city has a significant number of lift stations to force sewage uphill into gravity systems that ultimately lead to the wastewater treatment plant. Each of these lift stations requires a significant amount of maintenance and many of the lift stations have to be replaced in order to avoid failures which cause untreated sewage to be discharged in area waters at various locations in the city. Maintaining safe drinking water at every home and business, and collecting the sewage that results from various homes and businesses, is a very complex and expensive operation, and assures that the drinking water is safe and that the wastewater discharged into coastal waters is clean so as not to negatively impact the environment. Finally, the city maintains a system of ditches and storm sewers to collect rain water and transport it to appropriate outfalls which adds a third separate function under many of the city streets.

The systems of water mains, sewer lines, and storm sewers in many areas of the city are reaching the end of their useful life. While the city's historical rate structure was adequate for maintaining this infrastructure, the city has not been collecting funds for future replacement of major components of the system. The city has undertaken a major evaluation of its infrastructure, and has prioritized various projects that need to be done in order to begin the process of rebuilding these utility systems. The City Council previously adopted a capital improvements surcharge to help facilitate various infrastructure replacements in the city. This surcharge is collected on the water bills. Furthermore, the city has increased water and sewer rates in order to generate sufficient funding for the safe operation of the water and sewer systems, as well as for capital needs to replace lift stations, water mains, booster stations, water tanks, and other parts of the infrastructure system, necessary to provide for a sound and safe system to continue serving the city into the future. The water and sewer charges collected by the city over the past seven years follows:

Water, Sewer, and Infrastructure Revenue			
Fiscal Year	**Water User Charges Fund 303**	**Sewer User Charges Fund 304**	**Capital Improvement Surcharge Fund 601**
07-08	$1,717,891	$2,227,673	-
08-09	$1,888,891	$2,394,222	-
09-10	$1,816,018	$2,414,461	$410,172
10-11	$1,969,600	$2,485,945	$424,871
11-12	$2,220,881	$2,642,935	$458,286
12-13	$2,745,603	$3,208,295	$513,425
13-14 (est.)	$3,300,000	$3,540,000	$495,000

There has been a significant increase in revenue in order to be able to fund infrastructure improvements into the future for the city. The City Council established an Infrastructure Task Force to evaluate this strategy with a report being provided to the City Council on January 6, 2014. The report suggested that the City Council redirect this effort from utilizing a "pay as you go" approach which relies on utility rate increases to pay for immediate capital project needs to a process in which major segments of the work would be bonded and paid back over time. The impact of the alternative approach is for overall lower future utility rate increases for residents in exchange for allocating these costs over a 20-year period when the bonds would be paid back through utility rates. There is merit in considering this type of plan since the users of the water and sewer utility system over the next 20 years will be paying for improvements that they are enjoying during this time. Furthermore, with the typical life of underground utility systems, the rate payers will, at some point in the distant future, enjoy a period of lower rates and/or will establish replacement reserves once these debts are satisfied.

Expenditure Trends

Listed below are various expenditure trends within the city's General Fund including personal services, materials and services, and transfers to other funds. These are the most significant categories of expenditures from the General Fund. I have included the original budgeted amount, as well as an estimate of the year-to-date expenditures. Please note that the budget numbers are significantly higher than what we estimate will be expended this year. This is in part due to a number of vacancies that were budgeted but not filled in the fiscal year. Materials and services have shown a significant growth over the past three years as well. Finally, the General Fund supports other funds such as the Airport Fund, the Recreation Fund, and Street Fund which are reflected as fund transfers in order to provide operating and capital outlay dollars for these operations. Listed below is financial information for the past three years broken down by these three categories:

General Fund				
	11-12	12-13	Original Budget 13-14	Estimated Budget13-14
Personal Services	$5,686,017	$5,838,843	$6,460,785	$5,891,794
Materials & Services	$2,400,925	$2,794,323	$3,420,109	$3,239,536
Transfer to Other Funds	$1,091,777	$859,912	$1,931,613	$1,945,241

In any local government budgeting process, it is important to ensure that the revenues being collected are sufficient to generally cover the expenditures being incurred. As part of this analysis, I will be working with the city staff and the City Council, during the first half of the fiscal year, to develop some meaningful long-term projections to ensure the financial sustainability of the various services and operations being provided by the city. During my short tenure with the city, I believe that the 2014/2015 fiscal year proposed budgets are reasonable based on the financial data and facts that are currently available. In future fiscal years, I strongly recommend that the staff and City Council clearly understand the long-term financial impacts of the expansion of any existing services and the maintenance of services, and evaluate alternative methods for the delivery of services to the residents.

REVIEW OF FINANCIAL ACTIVITY FOR THE 2013/2014 FISCAL YEAR

As part of the budget preparation process, department heads were requested to estimate expenditures for various line items in the current fiscal year budget based on the first eight months of actual data (through February of 2013). In addition, the Interim Finance Director completed projections of the various revenues that fund city services for the current fiscal year. Please note that the 2013/2014 estimated column for the various departments assumes that capital outlay items will be expended prior to the end of the fiscal year. Likewise grant revenues or transfers of funds have been reflected in these funds to cover those expenditures. This creates a clean point of beginning for

understanding what the ending fund balance would be if all funded capital outlay projects were completed in the current fiscal year. This helps avoid the potential of inadvertently utilizing a portion of the fund balance for other activities when indeed the fund balance is artificially inflated since some projects did not get completed during this time period. Following the close of the fiscal year on June 30, 2014, the Council will be asked, in the 2014/2015 fiscal year, to amend the budget by recognizing those portions of projects that will be carried over into the next fiscal year. As you will see going forward, we are recommending that the funding for projects be appropriated into capital outlay funds separate from the water and sewer funds. This will avoid the comingling of project funds with operational funds in most of the city's funds. This should facilitate the tracking of projects and their impact on operating funds.

The financial evaluation of the current year has taken a significantly greater amount of time than anticipated due in part to the changeover of City Manager and Finance Director, and due to the tracking and accounting of major capital outlay projects. Interim Finance Director Bob Gazewood, has done an excellent job in sorting through various issues in order to address a number of budgetary matters throughout the course of this fiscal year.

General Fund

The ending fund balance on June 30, 2013, was anticipated to be $2,120, 000. The actual unappropriated fund balance was $2,202,657 as of July 1, 2013. The 2013/2014 fiscal year budget proposed spending that fund balance down to $1,135,973 and allowed for a contingency, in addition to the fund balance, of $74,443. Based on the estimates developed by the department heads for expenditures in the current fiscal year, the estimated ending fund balance is $2,237,369 for a spend down of the fund balance of $235,898 during the fiscal year. Please note, however, that $270,610 of this amount resulted from the one-time transfer of residual funding from the former Northside Urban Renewal District during the current fiscal year. The net changes place the city in a stronger position than projected at budget time. From a revenue standpoint, the property taxes are running approximately $125,000 less than what was projected in the current budget with various fees estimated around $68,000 ahead of projected. Also, miscellaneous fees are approximately $300,000 higher than what was originally projected with the majority of that being reimbursement for the fiber optic conduit Indefeasible Right of Use (IRU). Please note that the funds from the Northside Urban Renewal District are to be used for specific expenditures. Finally, the transfer from the Room Tax Fund exceeded estimates by approximately $23,000.

In the General Fund, a number of cost centers were significantly under the appropriated amount during the current fiscal year due to staffing vacancies including the City Manager's cost center, Finance, Human Resources, Police, Library, and Community Development. The only two cost centers that are operating above the original budgeted levels are the non-departmental cost center due to higher than anticipated liability insurance expenses, street lighting expenses, and the City Council cost center due in part to legal expenses and recruitment costs for the new City Manager. Otherwise, the expenditures are running within the appropriated amounts, and in many cases below the

appropriated amounts for many of the operations funded by the General Fund. Also, please note that unexpended capital outlay projects in police, fire, and library were directed into a reserve fund for future capital outlay or purchases. Establishing reserve funds is an important tool for replacing major equipment such as fire equipment to level out the funding requirements over a period of time.

Various Debt Service funds (funds 201, 202, and 203) are generally operating within the parameters established as part of the current operating budget.

In the Public Works Fund (301), the Public Works administrative cost center is running close to appropriated amounts. The engineering cost center will finish the year under the current year amended budget due to not filling a position in that department. Likewise, the street maintenance cost center is finishing well under budget due to a vacancy in that division.

The Street Fund (302) is running at budgeted levels for anticipated revenues, while the expenditures appear to be running about $135,000 below the appropriated amounts in the current budget.

In the Water Fund (303), revenues appear to be running approximately $300,000 above the budgeted amount for the current fiscal year with expenses running approximately $350,000 under appropriation levels. Please note that the fund balance in the Water Fund was projected to be $50,000 at the end of the year. This is not a sufficient fund balance for this type of fund. The fund balance is anticipated to finish much stronger than what was anticipated at budget time.

In the Wastewater Fund (304), revenues are running near projected amounts for the current fiscal year with the expenditures running about $520,000 less than what was appropriated. Again, this fund had been appropriated with an ending fund balance of $50,000 for this year.

This will establish a more reasonable fund balance with the additional funding being available for various capital projects in the next fiscal year. The Line Undergrounding Fund (350) is running in accordance with the budget.

In the SDC Fund (306), transfers for capital projects and contingency amounts that were appropriated are not anticipated to be needed in this next fiscal year. This funding will be available for projects in future years that meet these requirements.

The Parks and Recreation Fund (401) is another fund that was budgeted for a major draw down of fund balance in the current fiscal year with budgeted expenditures exceeding budgeted revenues by $160,801. Based on the overall estimate, the Parks and Recreation Fund is anticipated to finish slightly stronger than what was anticipated in the current year budget, however the total expenses are anticipated to exceed revenues in that fund by $139,771. This is an issue that will need to be addressed in the 2014/2015 fiscal year. Overall, revenues are anticipated to come in near the amount

appropriated in the current fiscal year with expenditures running approximately $37,000 under what was appropriated.

The budget for the Airport Fund (402) was complicated by a major reconstruction project which was folded into the operating fund for the airport. The project is for main runway reconstruction and other associated work and is being funded largely by the FAA and a ConnectOregon Grant. For budgetary purposes, we are assuming that all of the grant funds and expenditures will be incurred prior to June 30. In reality, this project will be completed during the first part of the next fiscal year. By including all the revenues and expenditures during the current fiscal year, it will create a cleaner perspective on the overall financial impact of this project on the fund as a basis for determining funding levels for the airport in the next fiscal year. As will be the case with other capital outlay projects, it is our intent to present to the City Council, after the fiscal year closes, a budget amendment in the 2014/2015 fiscal year that will adjust any carryover revenues and expenditures for work completed on this project after July 1, 2014. Based on this analysis, the overall revenues for the Airport Fund are anticipated to run approximately $308,000 below the amount appropriated at budget time. This is primarily due to project funding timing. A $120,000 increase in revenues is attributable to increased jet fuel sales, primarily associated with the US Coast Guard using the airport fueling system while their fueling system was being repaired. It is anticipated that the Coast Guard fueling system will be up and running by the end of the current fiscal year. This will impact jet fuel revenues and expenses for the next fiscal year. Fuel costs will also be affected by airport construction with the closure of the main runway for most of the summer season. In the expenditure line item, it appears that the airport will run above the appropriated amounts again, primarily because of the purchase of more jet fuel in order to meet the additional sales amount. At this point, it's projected that expenditures in the Airport Fund will exceed the appropriated amounts by approximately $40,000. A budget amendment will be forwarded to Council to address the additional revenues and expenses related to fuel sales prior to the close of the current fiscal year.

In the Room Tax Fund (403), transient room tax revenues are anticipated to run about $281,000 more than originally projected with expenditures anticipated at $102,050 under the appropriated amounts. The revenues include $150,000 in matching funds for projects funded from this source while the expenses appear to be lower than anticipated, as well as capital expenses falling below the budgeted amount for this current fiscal year. Part of this is also the reservation of $100,000 for future tourism facilities grants that are anticipated to be issued by the city in 2014/2015 fiscal year.

In the Building Inspection Fund (404), revenues are running near budgeted projections with expenditures expected to run approximately $75,000 under the appropriated amounts.

In the Public Parking Fund (405), revenues are running slightly ahead of the budgeted revenue with expenses running within the appropriated amount. Likewise, the same is true for the Agate Beach Closure Fund (406). The Housing Fund (407) is running on target for revenues. However, the amount appropriated for revolving loan services is not

anticipated to be used in this fiscal year, leaving these funds available for the next fiscal year.

The Reserve Fund (501) was established by the City Council earlier this year to house future reserves for various capital outlay projects for police, fire, and library. These funds were not established at the time the budget was approved last year.

GOALS FOR THE 2014/2015 FISCAL YEAR

As part of the budget preparation process, the City Council met in a work session on February 24, 2014, beginning at 9:00 A.M. and concluding at 3:15 P.M. During this time, the Council heard various reports from departments on their goals for the coming year, and developed Council goals for consideration during the 2014/2015 fiscal year. The draft goals were presented to the Budget Committee, and were scheduled for a public hearing before the City Council on March 17, 2014. Following the public hearing, the City Council unanimously adopted the goals. Some of the goals that were adopted will have a budgetary impact on the upcoming budget while others will affect staff time and priorities during the course of the next year. The complete 2014/2015 Goals for the City of Newport can be found on the city's website at www.newportoregon.gov.

Community Development

1.1 Initiate an update to the City's Parks Systems Master Plan.

A recreation grant has been applied for with the local match being appropriated in various places in the proposed fiscal year budget. If funded by the grant source, with the local funds being appropriated by the City Council, this project could be initiated during this upcoming fiscal year. If the grant is not funded, a decision would need to be made in order to determine whether we would scale back the master plan or initiate at the next fiscal year and completed the following fiscal year.

1.2 Pursue steps to create a Northside Urban Renewal District.

Funding has been appropriated in the Community Development professional services line item to initiate the process for creating a Northside Urban Renewal District.

Infrastructure

2.1 Proceed with the development of a Storm Water Master Plan for the City of Newport.

Funds are being utilized from the current fiscal year to complete the Storm Water Master Plan with this report being completed in the near future. This plan will help guide future needs and development of the city's storm water system. This will provide guidance as to the priorities and capacity issues necessary for possible storm water replacement as other infrastructure work goes forward.

2.3 Explore opportunities for utilizing local improvement districts to help address the effort to reconstruct infrastructure throughout the City of Newport.

The city has not been utilizing local improvement districts (LID) in recent years to help fund infrastructure projects throughout the city. There has been some discussion about this mechanism related to work that is occurring in South Beach. It is our intent to explore the steps that would be necessary to utilize local improvement districts and bring a report back to the City Council during the first half of the fiscal year. There are sufficient funds appropriated, including grant funds, to assist staff in evaluating how these districts could be implemented in the city.

Water and Sewer Improvements

3.1 Pursue efforts to retrofit the city's water tanks to sustain future seismic activities.

The City of Newport has a number of vulnerabilities in regard to its water system in the event of an earthquake. There are a number of efforts that are underway to address this goal. During this next fiscal year, the city has been funded to continue with seismic studies for the water reservoir dams. These have been listed by the State of Oregon as vulnerable to even moderate seismic activity. Furthermore, the budget includes replacement of the vulnerable 71st Street water tank through the issuance of a water revenue bond. We will initiate steps to identify other vulnerabilities with the water storage tanks for additional funding in future year's budgets.

3.2 Explore the extension of the water distribution system to serve properties in and around the airport to allow for the expansion of commercial activities.

As you are aware, there has been discussion between the City of Newport and Seal Rock Water District to evaluate services areas in and around the airport. The City Council authorized execution of an agreement that will help facilitate this issue with the water district. Service to the airport will also be facilitated by the takeover, by the city, of a section of water main to 73rd Street in South Beach with the construction of a new water booster station by the Seal Rock Water District near this location. Finally, the Federal Aviation Administration will be doing an airport master plan which will be a good opportunity to include utility issues as part of that overall effort.

3.3 Pursue a study for water, sewer, and storm water rates for the City of Newport.

We have not made any provisions for this study as part of the proposed 2014/2015 fiscal year budget. This may be something that would best be pursued after this next fiscal year, and once we have sorted out the various infrastructure and bonding issues. As city staff has reviewed the existing budget and developed the information for the proposed budget, it has become clear that prior to pursuing a study, there are a number of other items that need to be more clearly addressed in order to provide appropriate information for a good end result for the rate study. Furthermore, it will be important to have a new

Finance Director in place and understanding the existing financial structure for the City of Newport. Therefore, it is my recommendation that the study not occur until the 2015/2016 fiscal year.

3.4 Pursue the utilization of a radio read water meter system to reduce operational costs and provide immediate detection of leaks and other water problems.

The water division has been evaluating this type of system. Funding has been included in the budget to consider the implementation of this type of system utilizing proceeds from revenue bonds for this update.

Operations

4.1 Hire a permanent Finance Director.

This is a critical issue that we hope is resolved by the start of the fiscal year. A second round of interviews was held and a candidate is currently being evaluated for suitability filling this position.

4.2 Consider combining two part-time positions to create a full-time position in the Finance Department.

This is included in the proposed budget for the 2014/2015 fiscal year.

4.3 Consolidate the collection of bills through the Finance Department.

There are a number of operational issues that are being reviewed by Interim Finance Director Bob Gazewood, finance staff, and myself that would impact the Finance Department. It would be my intention to focus on operational issues in the Finance Department upon conclusion of the budget review session in preparation for a new Finance Director for the department. I believe the staff of the Finance Department is capable, but the workload distribution is not done in a way that allows for work to be completed on a timely basis. The staffing recommendation outlined in 4.2 will provide assistance to this process. Also having a new full-time Finance Director will facilitate the efficient operations of the Finance Department.

4.4 Create reserve funds for the purchases of major rolling stock equipment for the City of Newport.

In this budget year, due to fiscal constraints, there will be limited activity in funding reserves for major rolling stock equipment. Additional reserve funding is recommended for the Fire Department and Police Department in the proposed budget. This is an issue I feel is appropriate to consider as we evaluate the financial needs and resources for the city on a longer term plan.

4.5 Facilitate organization of duties within the Finance Department to ensure timely financial reports and a timely annual audit.

See item 4.3 for discussion.

4.6 Pursue training opportunities on the city's financial software (Caselle) for departmental employees.

Since this goal was adopted, Caselle has provided additional training on software components. Caselle also offers online training which will be utilized once a new Finance Director is in place and as we explore organizational options for the Finance Department.

Public Safety

5.1 Pursue the development of storage areas for emergency supplies at various locations within the City of Newport in the event of a major disaster.

During this past year, the city has established an internal Emergency Management. Committee to work on various aspects of the city's response to an emergency situation. Recently, this has included coordination with the school district regarding various supplies that are being stored within the schools in the event of emergency. We will continue to evaluate opportunities, throughout the next fiscal year, to provide for critical supplies at various locations within the community in the event of a major disaster.

5.2 Pursue accreditation for the city's Fire Department.

Accreditation for the Fire Department will be a multi-year task. This would likely include staffing and training modifications that are not provided for in the proposed budget. Fire Chief Phil Paige has done a very good job in bringing the overall quality of the fire service closer to the point where accreditation could be considered. As you are aware, with Chief Paige's retirement coming at the end of this fiscal year, and a new Chief being hired during the 2014/2015 fiscal year, I am not recommending the city take any specific steps towards accreditation at this time. This will be something that would be appropriate to discuss with the new chief and determine a plan that could be presented to the City Council later in the 2014/2015 fiscal year.

Recommendations for Implementing the Findings of the Infrastructure Task Force

Infrastructure Task Force Report

As a part of developing goals for the next fiscal year, the City Council also incorporated various actions relating to the Infrastructure Task Force report that was shared with the City Council at the January 6, 2014 joint meeting between the City Council and the Infrastructure Task Force.

The report assumed an annual investment in water and wastewater of $1.5 million per year in each of these utilities. Furthermore, costs relating to storm water, streets, and city facilities were not available at the time the report was given to the City Council.
Since that time, staff has developed a preliminary cost for building upkeep utilizing the current insured value of city facilities. Based on our insurance evaluations the General Fund is currently responsible for facilities with a replacement value of nearly $35 million. Utilizing industry standards for reinvestment in facilities of two percent of the value of the facilities annually, the city would need to invest of $696,000 annually for buildings and facilities that are supported by the General Fund.

Within the Sewer Fund, the various buildings and equipment have an evaluation of more than $47 million. Utilizing the same industrial standard of reinvesting two percent for annual support for maintenance and replacements in these buildings, the annual reinvestment requirements would be $942,210. In the Water Fund, the city has facilities in the amount of $11.5 million requiring an annual investment in maintaining these facilities of $231,141 per year based on a two percent annual investment in this infrastructure. Please note that the annual investment of two percent of the value of the facilities in water and sewer likely understates the reinvestment required due to the wear and tear that occurs in these facilities. Finally for the airport, buildings and equipment have a value of $3.5 million with an annual investment of $70,850 to maintain these structures.

For street resurfacing and improvements, a preliminary annual cost for completing surface maintenance projects is $275,000. This is the amount of funding that Public Works Director, Tim Gross, has been allocating for these improvements at this time. While this likely understates the financial needs for the roads, this is the best number that has been developed until the city completes a pavement management strategy identifying the quality, rates of deterioration of roads, and a more detailed replacement schedule. The city is also fortunate to obtain, from time-to-time, additional funding from outside sources for the major commercial streets serving the citizens of Newport.

The City of Newport is also developing a master plan for the storm sewer system. This is the area that we have the least amount of information on. A more extensive analysis will need to be done to develop an annual cost that will realistically reflect the annual capital needs to rebuild the city storm sewer system to address obsolescence and capacity issues. There are significant needs in this area.

The Infrastructure Task Force report identified potential near term (one to five year recommendations) as well as potential longer term or ongoing recommendations to the City Council. In reviewing the potential near term (one to five year recommendations) we have broken those recommendations down into items that will be addressed as part of the development of the proposed 2014/2015 budget; items that will need to be address during the 2014/2015 fiscal year; and subsequent fiscal years. We have broken down these tasks in order to make sure that the expectations of the City Council are met with this report.

Items that are addressed in the proposed budget are as follows:

1. The rate plan that the City Council previously endorsed to pay for water infrastructure improvements was as follows: 10% in fiscal years 2014/2015 and 2015/2016; 8% in fiscal year 2016/2017; and 5% increases each year thereafter. For sewer rate increases of 15% in fiscal year 2014/2015; 10% in fiscal year 2015/2016; and 10% in fiscal year 2016/2017 with 5% increases in 2017/2018 and thereafter. Storm water would increase by 5% each year and infrastructure would increase by 5% each year.
2. This structure was based on a "pay-as-you-go" basis. Interim Finance Director, Bob Gazewood had prepared detailed summaries for the impact of borrowing $4.5 million from the DEQ two times, three years apart, for a total of $9 million followed by an additional $4.5 million in revenue bonds every three years over two spending periods. This demonstrates that in the Wastewater Fund, $18 million worth of work could be accomplished over the next six years with an annual rate increase of 4% through fiscal year 2018/2019. Three percent per year beginning in 2019/2020, and 1.5% in 2028/2029, and 0.0% beyond, if revenue bonds are utilized and based on assumptions in the report. If a pay-as-you-go program were instituted, and $1.5 million per year in capital outlay funds were provided, then rates would need to be increased from $32.67 to $47.74 per month to cover that expense. Bonding would instead require an increase in 2014/2015 to $34.30 to provide the source amount of capital funding. A similar increase can be noted in the Wastewater Fund. Based on these facts, the city will opt for bonding these improvements instead of pay-as-you-go.
3. The report discusses the use of general obligation bonds or revenue bonds to finance infrastructure improvements. It would be appropriate to utilize revenue bonds for the financing of the utility improvements since those are substantially supported by utility rates. General obligation bonds would potentially be more appropriate for streets, facilities, and storm water which have less opportunity for generating revenues to offset the payments. The 2014/2015 fiscal year budget is proposing projects that would be funded by a water revenue bond and CWSRF funding in accordance with this plan.
4. The city is working on a number of sources of outside funding for some of the major infrastructure projects that will be coming down the road, which could either reduce the city's obligation on certain projects if successfully funded, or allow the city to utilize its local funding on additional infrastructure work to continue the process of renovating the city's various infrastructure systems. The grants are often available for major street projects. However as we have experienced, it is important to understand the financial ramifications of accepting a grant particularly if federal funds are involved. Outside financial assistance is essential to rebuild infrastructure to meet the long term needs of the city in addition to funding raised through rates or other sources.
5. The impact of removing the payment in lieu of taxes from the Water and Sewer Funds to the General Fund was a future item to be discussed at budget time. Support from the Water and Sewer Funds comes to the General Fund in two methods. The first method is related to the general services provided by the General Fund. This can be found in 303-3390-6701 in the Water Fund, and in

304-3490-6701 in the Wastewater Fund. These are for the various services provided by the General Fund for water and sewer including supervision, water and sewer billing, collection of revenues, general accounting, information technology, and management oversight of the general government that are not charged directly for the operation of the Water and Sewer Funds. In addition, it is customary for enterprise-type funds to provide a payment in lieu of infrastructure fees to the General Fund as if the operation were a taxable entity. This amount is calculated based on five percent of the operational revenues which becomes a revenue to the General Fund (see account number 101-1900-4104) from the Water and Wastewater Funds. If the Budget Committee chose not to fund the payment in lieu of taxes, the General Fund revenues would be reduced by the amount of $383,250 which is included in line item 101-1900-4104 Fees in Lieu of Franchise. It is customary for city utilities to pay some form of payment in lieu of taxes or franchise fees to the General Fund to offset indirect costs related to the operations of those facilities such as Police, Fire, and other indirect services that are indirectly impacted by the operations by other city services of these facilities. It is also my opinion that the General Fund could not absorb the loss without specific reductions to other cost centers in the General Fund in the 2014/2015 fiscal year.

6. Rates for the 2014/2015 fiscal year would be increased by 5% in water and 4% in wastewater instead of the current plan of 10% for water and 15% for wastewater based on these current estimates and utilizing bonding for infrastructure replacement over the next 12 years.

Other Fiscal Year 2014/2015 Activities:

1. Finalize Wastewater System Master Plan. The master plan document should consider potential rate structures and SDC revisions to accomplish master plan recommendations.
2. Finalize Storm Water Master Plan. The master plan document should consider potential rate structures and SDC revisions to accomplish master plan recommendations.
3. Begin pavement management strategy planning.
4. Review the Infrastructure Task Force recommendations for additional action items as part of the 2015/2016 goal-setting efforts.

The city is continuing to seriously underfund reinvestment into facilities and parks as part of the proposed budget for the fiscal year 2014/2015. Developing sufficient resources to maintain these infrastructures is critical as part of longer term financial planning needs.

PROPOSED BUDGET FOR THE 2014/2015 FISCAL YEAR

The development of the proposed budget for the 2014/2015 fiscal year has been a challenging task for a number of reasons. First of all, as a new City Manager there is a significant learning curve to understand the financial structure and budgeting practices of a new organization. This effort has taken more time than what I had anticipated. In

addition, the city has been going through a transition in the position of Finance Director. This position is critical in the development of the proposed budget. Fortunately, Interim Finance Director Bob Gazewood has extensive experience not only with municipal budgeting, but specifically with the City of Newport's finances having served as Interim Finance Director seven years ago. He has done an excellent job in working through these issues. Likewise, Assistant Finance Director, Linda Brown, Finance Department staff, and department heads have all been very cooperative in the development of this proposed budget.

Another challenge has been that the budget for fiscal year 2013/2014 was adopted with expenditures exceeding budgetary resources and contingency by $909,584 in the General Fund; $549,749 in the Water Fund; $365,140 in in the Wastewater Fund; $160,800 in the Parks and Recreation Fund; and $280,388 in the Airport Fund. Please note that in the Water Fund, Wastewater Fund, and the Airport Fund, the budget was considering major capital construction that sometimes skews the operating funds since projects that are budgeted, but not completed in that fiscal year, may appear to create a larger fund balance then actually exists. Fortunately, funds are performing better than what was budgeted, but are still expending more money than the revenues coming into those funds. This is not a long-term sustainable practice.

Another challenge in reviewing the budgeted amounts relates to how individual departments budget their funds. There are a number of operating funds that create contingencies in various line item accounts in the event that an unanticipated expense occurs during the course of the fiscal year. This is particularly true with the Public Works Department and Facilities budgets with the departments attempting to assure that there are sufficient revenues in the event of major equipment or water/sewer line failure occurs. This tends to get doubled up with the contingency amounts that are also appropriated in a contingency line item within these funds. Over the years, there have been a number of changes in how various costs are appropriated in the city's financial system. This also has a tendency to complicate comparisons from previous years.

In working with the departments, I encouraged them to consider various needs in preparing a recommended budget for consideration for the 2014/2015 fiscal year. As you will see in reviewing the budget, there were a number of requests for additional positions, as well as various capital outlay and equipment needs, from the departments. I indicated that in the development of a proposed budget, I would review their needs for consideration in the development of a proposed budget for the fiscal year. Unfortunately, because of the concerns of a structural deficit that appear to exist within a number of this city's operating fund, I am generally not recommending any new positions that were not budgeted in the previous year be added to this year's budget.

Furthermore, there are many capital needs for buildings, parks, and other facilities in the city. The proposed budget is very limited as to which of those projects will be recommended for funding in 2014/2015.

I do believe that at the end of June 30, 2015, many of our expenditures will fall below the appropriated levels as was the case this year. However, I also will be putting into place

a review of operations to determine how to best address the longer term structural deficit that could threaten the city's financial stability if a plan is not developed for future years. I am concerned about the level that expenses are projected to exceed revenues in the proposed 2014/2015 fiscal year, I also do not want to react on a knee-jerk basis until I am fully aware of the operations of the City of Newport. At the end of the budget message, I do share some observations about how we go forward in developing a longer term financially sustainable plan for the city.

The 2014/2015 proposed budget should be considered a working document. I will continue to review various expenditures and revenues throughout the budgeting process. Any suggested modifications to this budget will be discussed with the Budget Committee for concurrence.

Recommended Revenues

Interim Finance Director Bob Gazewood has prepared an estimate of General Fund property taxes for the 2014/2015 fiscal year. As you are aware, the City of Newport permanent tax rate is 0.0055938 which is multiplied against the assessed valuation for the city. Interim Finance Director Bob Gazewood has estimated the assessed valuation for the 2014/2015 fiscal year as follows:

Assessed Value			
Fiscal Year	**Assessed Value**	**Increased Over Prior Year**	**Percent Increased**
14-15 (est.)	$1,220,187,239	$12,439,799	1.03%
13-14	$1,207,747,440	$12,280,130	1.03%
12-13	$1,195,467,310	$16,043,774	1.36%
11-12	$1,179,423,536	$13,291,232	1.14%

Utilizing the estimated assessed valuation, the revenue received by the city during the first year of collections of property tax is estimated at $5,719,800 assuming a collection rate of 93%. This calculation is as follows:

Property Tax Revenue	
Assessed Value (est.)	$1,220,187,239
Deducted Urban Renewal (est.)	($120,700,000)
Net Value for Tax Computation	$1,099,487,239
City of Newport Permanent Tax Rate	0.0055938
Estimated Tax Calculated	$6,150,323
Deducted Uncollectible in First Year	$430,523
Estimated Taxes Received by the City	$5,719,800
Assumed Tax Collection Rate	93%

Furthermore, the city levies an amount of taxes to cover general obligation debt. The amount of debt that will be paid for by the debt fund will include: wastewater bonded debt; water treatment plant bonded debt; and the aquatic center bonded debt.

Finally, the Budget Committee, acting on behalf of the Urban Renewal Agency, will be required to approve a motion requesting the maximum amount of revenues that will be generated from the tax increment for the South Beach Urban Renewal District to cover proposed appropriations from the District for the coming year.

The proposed budget recognizes revenue from the transient room tax in a different fashion than previous years. The City of Newport allocates 46% of this tax to tourism activities, while 54% of this tax is utilized for general government operations. Previously, this tax was collected entirely in the Transient Room Tax Fund (403) then transferred from the Transient Room Tax Fund (403) to the General Fund (101). Since the schedule was being done by budgeted amounts, the actual percentage being transferred to the General Fund would vary somewhat in the 54% that is required. In order to avoid this this problem, the transient room tax will be split 54%/46% and allocated directly to either the General Fund or to the Room Tax Fund to assure compliance with this allocation. Please note the elimination of the transfer from the Transient Room Tax Fund for the 2014/2015 fiscal year since the General Fund is receiving its share directly as it's received.

Please note that in the General Fund (101), the fees in lieu of franchise are proposed for the next fiscal year the amount of $383,250 as paid by the Water (303) and Sewer (304) Funds to the General Fund. This is paid as a franchise fee directly to the city as has been the practice over in the past. This franchise fee is calculated based on 5% of operating revenues.

Water, Sewer, and Infrastructure Rates

The City of Newport had previously adopted a schedule for various infrastructure rates that would have resulted in a 10% rate increase for water, a 15% rate increase for sewer, with 5% increases in storm water and infrastructure fees. Based on Council action, incorporated as part of the 2014/2015 goals for the City of Newport, the Council directed staff to develop a budget that would utilize revenue bonds instead of a "pay-as-you-go" method for financing infrastructure. Based on preliminary numbers that were developed by the Public Works and Finance Departments, and reviewed by the Infrastructure Task Force, it was determined that the Council could consider a rate structure with an annual increase of 4% for wastewater instead of the 15% that would be required for the "pay-as-you-go" basis, and 5% for water instead of the 10% that would be required for the "pay-as-you-go" basis to reduce the overall impact on the ratepayers for these systems. In accordance with this plan, the proposed utility rates for the 2014/2015 fiscal year call for a 5% increase in water rates, 4% increase in wastewater, 5% increase in storm water rates, and a 5% increase in the infrastructure fee for the next fiscal year. This will generate funds that will be necessary to support bonding for $4.5 million in both water and sewer projects over the next three years in order to

continue meeting the critical need to rebuild the city's infrastructure to serve the residents of Newport today and well into the future. The proposed rates would be as follows:

Utility Rates (3/4" Residential Meter)			
	Current 13-14	Originally Proposed 14-15	Proposed 14-15
Water-Monthly Base Rate (includes first 1000 gallons of water)	$18.90	$20.80	$19.85
Water-Additional Usage/1000 gallons	$3.45	$3.80	$3.60
Sewer-Monthly Base Rate	$21.20	$24.40	$20.05
Sewer-Usage/1000 gallons	$6.10	$7.00	$6.35
Infrastructure-Monthly Rate	$6.25	$6.55	$6.55
Storm Drain-Monthly Rate	$7.15	$7.50	$7.50

In reviewing the impact on the average utility customer, a family utilizing 7,000 gallons of water and sewer services will see the following changes in their utility bills. The impact of the "pay-as-you-go" is also illustrated to understand how this would impact utility bills in the city.

Utility Rates (3/4" residential meters for 7,000 gallons/month)			
	Current 13-14	Originally Proposed 14-15	Proposed 14-15
Water	$39.60	$43.60	$41.45
Sewer	$63.90	$73.40	$66.50
Total Water & Sewer	$103.50	$117.00	$107.95
Infrastructure	$6.25	$6.25	$6.25
Strom Drain	$7.15	$7.15	$7.15
Total Utility Bill	$116.90	$130.40	$121.35

As you can see, a residential water and sewer user utilizing 7,000 gallons of water per month is currently paying $103.50. In the proposed budget, the amount that water costumer would pay for water and sewer service would be $107.95. If the City Council had maintained the originally proposed (pay-as-you-go) rates, the increase for the

2014/2015 fiscal year would be $117.00 per month for water and sewer service. Please note the total utility bill with the infrastructure fee and storm drain fee are proposed to go from $116.90 per month to $120.35 per month for residential customers using 7,000 gallons of water per month. The increase in fees from water and sewer customers is essential in order to meet the demands that exist for the replacement of critical infrastructure to continue providing safe drinking water and to minimize discharges of untreated sewage in the creeks, bay, and coastal waters surrounding the city.

Proposed Expenditures

The proposed budget provides a continuation of existing types of expenditures for the fiscal year beginning July 1, 2014 and ending June 30, 2015. While the city is dealing with a structural budget deficit (meaning spending is exceeding available revenues on an ongoing basis). It is my belief as City Manager that continuation of this structural deficit for the next fiscal year is a reasonable alternative to pursue in the development of my first proposed budget for the Budget Committee's consideration. While I do not believe that the structural deficit is posing any financial emergency that the city needs to face immediately; not developing a strategic plan to address this issue during the next year would be problematic for the city. This next fiscal year, the Budget Committee, City Council, and staff will need to make important decisions as to how to eliminate this structural deficit and how to secure sufficient resources for operations and reinvestment in existing infrastructure throughout the city. These discussions will need to be initially held at a staff level to provide appropriate input to City Council as to what types of steps can be taken to adequately address any existing structural deficit between revenues to fund services and the expenses of those services, along with reinvesting in existing buildings and infrastructure for the city in addition to the water and sewer system.

Furthermore, I believe that in looking back at previous budgets, the requested appropriations to cover various expenditures are likely overstating the need to some degree. This is a good conservative way to budget. It is important for me as a new City Manager for the City of Newport not to over-react until I have sufficient knowledge and experience to provide appropriate recommendations on how to address any long-term structural financial issues in an appropriate way for both the community and the organization. In other words, it is important for the city to proceed with the knowledge that we do not have an endless checkbook to fund every request that comes along to the city. The proposed budget has been developed within the spirit.

As departments developed their budgets, I requested that they indicate what desirable staffing levels would be appropriate for the coming year. A listing for these various needs and how they are handled in the proposed budget is provided as follows:

Departmental Staffing Requests		
	Requested New Positions	**Proposed**
Information Technology	1 Part-time GPS Tech	No
Finance Department	Combine 2 Part-time Positions	Yes
Police	2 Full-time Officers 1 Part-time Web Specialist	No No
Fire	2 Fire Fighters	No
Parks Maintenance	Reorganize Part-time Positions	Yes
Custodial	Fill Vacant Full-time Position Shift Part-time Position Reduce Contracted Custodial Service	Yes
Community Development	1 Senior Planning Position Eliminate ½ time Vacant Engineer Position	No
Public Works Engineering	Eliminate ½ time Vacant Engineer Position Fill with Vacant Engineer Position with Engineer Tech	Yes
Street Department	1 Storm Drain Maintenance Position	No
Parks	1 Part-time Administrative Asst. 1 Lead Life Guard I Program Coordinator	No No No
Building Inspection	I Full-time Building Official Retire Part-time and Share Contract Inspector	Yes

Please note that throughout the course of this fiscal year, the city has had a number of vacancies that have been open for an extended periods of time. These positions have remained open due to the difficulty in filling the position, timing on filling the position, or a conscious decision not to fill the position at this particular time. The departmental requests for new positions (not previously budgeted) generally have not been recommended in the proposed budget. Where there has been a reorganization or a combination of positions, I have recommended that we go forward with those requests such as in the Finance Department where two part-time positions are being combined into one full-time position. Likewise, in the Building Inspection Department the budget provides for one full-time position to replace our current part-time building official, should that building official retire. It would also be the intent to reduce the contractual services we currently utilize for mechanical, plumbing, and other inspection services depending on our ability to hire a full-time qualified building inspectors to do that work. While the

service delivery needs can be well justified in each of these requests, the city is not in a position to permanently expand its workforce at this time, in my opinion.

Also in reviewing the budget you may note a number of shifts of existing employees from one cost center to another. This includes shifting 50% of the City Manager's Executive Assistant to the Municipal Court since this position is now supporting both the court and the manager's office. Other personnel shifts include a half-time person from Human Resources to the Safety Committee, shifting a the other half of the Safety Committee position to the Public Works Engineering, shifting a portion of the Junior Systems Administration from IT to Public Works Administration, and shifting a portion of time from Community Development to the administration of the Urban Renewal Agency. Other modifications to the budget, include dispatching costs in the Police and Fire line items for the services provided by the City of Salem, Oregon for the City of Newport, Lincoln County, and other local jurisdictions. A fee to Lincoln County to support the new radio system that is in the process of being installed to serve various law enforcement agencies in the county. Funds are proposed to establish reserves for fire equipment and certain police purchases including the K9 Replacement Fund.

Funding has been included in the airport operational budget for major roofing, siding, mold remediation, and other activities related to the fixed base operations building. Furthermore, we have combined the fixed base operations cost center with the operations cost center in the airport operation line items into one set of revenues and expenditures for the overall operation of the airport in order to simplify analysis of this operation. You will also note in the Room Tax Fund there is no longer a transfer to the General Fund since those revenues are being allocated directly to the Room Tax Fund and the General Fund based on the 54%/46% split for those two purposes. Funding has been appropriated to allow the city to participate in the Lincoln County Workforce Housing effort should the City Council desire to proceed in that direction. Funding has also been allocated in several accounts sufficient to conduct a Parks Master Plan update provided the city is successful with its grant application to offset a portion of those costs. Likewise, the city has included a grant appropriation, as well as a local match, to proceed with an update of the city code on the Local Improvement District (LID) language, which could be a significant source of revenue for local improvement projects within the city should Council choose to pursue the utilization of this financial tool in the future.

Finally, the collective bargaining agreements generally provide for a two percent wage increase on July 1, 2014. A two percent increase has been included for non-represented personnel as well.

These are highlights of changes in the operating expenditures that that were included in the proposed budget for the Budget Committee's review.

Proposed Equipment Purchases

Departments made a number of requests relating to the purchase of equipment for the 2014/2015 fiscal year. The proposed budget has limited purchases to a number of

acquisitions for the 2014/2015 fiscal year. The largest purchase would be a new fire engine and tools and equipment for the new fire engine in the amount of $425,000 which would be funded from the Fire Reserve Fund. In addition, the budget proposes the purchase of three replacement vehicles for the Police Department, as well as replacement of the records management system and ICOP server in the Police Department. Funds have been appropriated for Library upgrades that will be matched with other private dollars. A complete listing of requested equipment and proposed equipment is included in the back of the budget.

Proposed Capital Outlay

The process for appropriating funds for capital outlay projects is being changed significantly within the proposed budget for 2014/2015 fiscal year. In previous years, the capital outlay spending for major public works projects have occurred within operating funds unless the projects were financed through bonds. This practice has created a major task between the Finance Department, the Engineering Division, and the City Manager's office to have a clear understanding of the operational costs for the Water and Sewer Funds and how major capital projects can cloud funding levels. Beginning on July 1, 2014, the proposed budget calls for funds to be transferred out of the operational funds, such as the Water Fund (303) and the Wastewater Fund (304) to create two funds that will house the capital projects and keep project funds separated from operating funds. Capital Projects Fund (601) is for projects that are being supported by funds other than water and sewer revenues, such as the local gas tax, transportation grants, the capital improvement surcharge, building, and other similar project funds. The aquatics center facility that has been bonded by the city will be housed in this fund. The second fund for capital projects (602) will handle revenues coming from the Water or Sewer Funds for water and sewer infrastructure projects. The segregation of the two capital outlay funds will assure that when a project is completed and there are unutilized funds that they were referred back to the water and sewer operational fund cost center.

Furthermore, another significant change to the process is that the budget proposes to appropriate funds for each major project that is proposed for the next fiscal year. A complete listing of those projects can be found in the back of the budget documents for the coming year. These projects will be approved by the Budget Committee and adopted by the City Council for each specific project. This will enable the Engineering Division, Finance Department, the City Manager's office, and City Council to track each of these projects as they are constructed. When additional funds are necessary for a project, the Council will be involved in appropriating those additional funds to complete a project. Also, when a project is completed, any remaining funding will be appropriated back to the original source of the funds. While this creates some additional activity in the development of the budget and throughout the fiscal year when monitoring these projects, it will greatly increase the transparency of the use of utility rate payer and taxpayer dollars to accomplish the significant tasks that are before the Engineering Division in order to continue the job of rebuilding major components of city infrastructure during future years. There is a significant list of items that will be support by the CWSRF loan proceeds, a proposed water revenue bond, and a second possible CWSRF project that would include storm water work in the future.

Unfortunately, the capital outlay projects proposed for the funding of non-water and sewer utility issues are limited due to the city's level of expenditures versus revenues proposed in the next fiscal year. This is problematic and any long-term solutions to address the current needs for reinvestment in parks, facilities, and other capital needs will have to be addressed in a sustainable way.

Please note that with the transition to appropriating funding for projects versus general capital outlay line items in the operating funds required certain assumptions to be made regarding the current projects that are underway. In order to determine the beginning fund balances, the proposed budget has been built assuming that all the current projects that are underway with funds in the 2013/2014 fiscal year will be fully expended by June 30, 2014. The beginning fund balances for the Water and Sewer Funds have been calculated based on this assumption. In reality, a number of these projects will continue into the 2014/2015 fiscal year. At some point following the close of the current fiscal year, the City Council will be asked to make an amendment to carryover funds not expended by June 30, 2014, into the new fiscal year in order to continue those projects utilizing the fund balance which will be with higher than anticipated to fund the balance for the water and sewer operating funds. This transition has been a difficult task, but I truly believe that it will serve the city well by budgeting on an individual project basis going forward. I appreciate the time and effort put into this transition by Public Works Director Tim Gross, Interim Finance Director Bob Gazewood, and Assistant Finance Director Linda Brown through many spirited and convoluted discussions, to perhaps get to a point of better clarity by all parties.

The complete listing of all capital improvements projects is included in the back of the proposed budget.

COMMUNICATIONS

Attached to the budget message are a number of communications that have been received regarding requests for appropriations from the City of Newport for your review.

URBAN RENEWAL AGENCY

The City Council acts as the Urban Renewal Agency for the City of Newport for all matters of business. As part of the budget process, the Budget Committee will also review the Urban Renewal budget for the fiscal year beginning July 1, 2014, and ending June 30, 2015. While the Northside Urban Renewal District was closed several years ago and has not been receiving new tax revenues, the residual funds have remained within the cost center for the Northside Urban Renewal District through this past fiscal year. The City Council has appropriated those remaining funds to the General Fund for the specific purposes allowed in the original plan. It is the intent of the city to utilize these funds to replace the HVAC system for City Hall. These funds are showing up as a restricted fund in the General Fund balance with this activity center now being closed.

The second activity center within the Urban Renewal Agency Fund (901) is the South Beach Urban Renewal District. This District is actively capturing taxes for various improvements through tax increment financing. Under tax increment financing, any operating taxes levied within the district continue going to each of the taxing entities for the original base value when that district was originally established. Any taxes generated from within the established district from growth in assessed valuation through appreciation or new investment becomes the increment that can be utilized to fund various improvements within the district. These improvements are part of the plan that has been previously adopted for completion of various projects within a fixed time period. The South Beach District is gearing up for significant projects which will occur in the next fiscal year and beyond. These projects will be bonded utilizing tax increment financing from the District to repay these bonds. The proposed budget contemplates the borrowing of $5.4 million in this next fiscal year in order to fund a number of these major improvements that will be initiated during the upcoming fiscal year. These projects will significantly redevelop the corridor near the Yaquina Bay Bridge in the vicinity of Highway 101 in the South Beach area.

FUTURE BUDGETARY AND FINANCIAL ISSUES

As I indicated earlier, this has been a difficult budget to prepare since the city is dealing with the structural deficit, meaning the city has been spending more operational funding than what current revenues will support in the General Fund and other funds supported by the General Fund. While the city is in reasonably good financial shape, the continuation of this pattern is obviously not sustainable. This proposed budget tries to keep programs funded at current operational levels which does not provide much capital for replacement and repair of buildings and parks, and other longer-term city needs that would typically be funded out of the city's General Fund. During the course of the next fiscal year, I will be directing all departments to review various options to reduce expenses; review potential new revenue sources; and develop a financial plan to address the balance between revenues and expenditures that has been occurring in recent years within the city. I will also be reviewing any positions that open up in order to evaluate the need to fill that position prior to advertising those positions.

This will be an important endeavor for me as a new City Manager for the City of Newport and for a new Finance Director coming aboard. As we approach the end of the calendar year, I would anticipate having a detailed report for the Council to begin evaluating well in advance of next year's goal setting session. I also believe there will be a need, around the first of the year to engage the community in these types of discussions. I would like to discuss these longer-term issues with the Budget Committee and City Council to develop ways of proceeding with this important effort.

It is also my intent to develop a comprehensive fee schedule for the City of Newport. Annual review of all fees for services charged by the city is something that the departments, Budget Committee, and City Council should be evaluating each year. Often times, fees remain the same for years even when expenses have increased for

providing those services supported by various fees. By having a comprehensive fee schedule as part of future budgetary processes, it will assure that these fees are reviewed on an annual basis and adjusted as the Council sees fit.

From a structural standpoint, the city has, in my opinion, an overly-complicated and detailed set of individual line items in each of the departmental expense areas. It is my belief that this artificially increases the appropriation requests since there is a tendency to increase a small line item by a round number, which can substantially increase a request necessary to support a department. Furthermore, in discussing this issue with department heads and Finance Department staff, there is little additional value in having 50 individual line items for each department's expense reporting. This substantially increases the length of time for reviewing the budget and I believe clouds the actual understanding, from a more holistic standpoint of what the financial needs are to support these operations in the course of the fiscal year. With the concurrence of the Budget Committee and City Council, it would be my intent to work with the finance staff and other city departments to substantially reduce the number of line items we utilize for showing individual expense lines within each department. Prior to making any changes, I would be bringing a report back to the City Council illustrating how we plan to consolidate these individual line items.

On the flipside, with the exception of the Parks and Recreation Fund, we have very few individual line items for revenue accounts, particularly in the General Fund. As part of the development of a fee schedule, I would anticipate expanding the number of line items in the General Fund so that we can isolate revenue generated by certain activities within the city. Currently, these revenues are all together, making it impossible to track specific revenues by looking at our financial statements. I do believe we need to be spending more time on reviewing the revenue side of the equation. By having individual revenue line items, we will be able to better monitor this part of city finances going forward.

Finally, there were a number of issues that came before Council through the course of this past year relating to tracking various expenses for facilities such as the Visual Arts Center and the Performing Arts Center and other facilities within the city. Furthermore, we allocate things out like electricity, natural gas, and other facility costs by each individual department. In discussing this with Interim Finance Director Bob Gazewood, I would like to look at the development of two internal service funds that could help simplify our internal accounting and would include a Facilities Internal Service Fund and an Information Technology Internal Service Fund. These two operations exist solely to serve the various departments of the city. The funds that are now spread out over a series of departments could be reflected much more simply by showing a "building rental" being paid by the departments such as the Police Department and City Manager to a facilities fund. All the expenses for the individual city facilities would be maintained in that internal service fund. The same would be true with IT. If this is the direction the City Council is interested in moving toward, this will be something we will be pursuing during the next fiscal year.

While I would prefer not to recommend a proposed budget to the Budget Committee that contains a structural budget deficit. I believe that the projections are significantly conservative and that the actual differences between expenditures and revenues will be less than stated. Furthermore, as I am much more familiar with the financial system for the City of Newport after completing this task, I will be looking for opportunities to preserve fund balances throughout the course of the fiscal year.

BUDGET SUBMISSION

Pursuant to the City Charter, chapter VIII, section 34(d)(6), I have prepared and hereby submit to the members of the Budget Committee, for the City of Newport, the proposed budget for the fiscal year beginning on July 1, 2014 and ending on June 30, 2015 for your review, modification, and approval.

Respectfully submitted,

Spencer R. Nebel
City Manager

FORM LB-1 NOTICE OF BUDGET HEARING

A public meeting of the City of Newport will be held on June 16, 2014 at 6:00 pm at Council Chambers, 169 SW Coast Highway, Newport, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2014 as approved by the City of Newport Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City of Newport Finance Department, between the hours of 9:00 a.m. and 5:00 p.m. or online at www.NewportOregon.gov. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year. If different, the major changes and their effect on the budget are:

Contact: Robert Gazewood Telephone: 541.574.0610 Email: b.gazewood@NewportOregon.gov

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2012-2013	Adopted Budget This Year 2013-2014	Approved Budget Next Year 2014-2015
Beginning Fund Balance/Net Working Capital	12,640,588	11,049,437	19,674,118
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	9,409,527	10,378,574	11,067,302
Federal, State and all Other Grants, Gifts, Allocations and Donations	2,070,709	10,459,875	1,155,555
Revenue from Bonds and Other Debt	260,000		10,068,445
Interfund Transfers / Internal Service Reimbursements	4,637,005	5,579,536	7,855,090
All Other Resources Except Current Year Property Taxes	7,227,001	7,217,315	7,250,405
Current Year Property Taxes Estimated to be Received	6,942,537	7,642,418	8,135,800
Total Resources	**43,187,367**	**52,327,155**	**65,206,715**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	9,119,171	10,143,458	10,342,970
Materials and Services	11,587,685	10,188,554	10,187,798
Capital Outlay	4,081,655	17,719,328	26,912,891
Debt Service	2,835,089	2,732,298	3,561,214
Interfund Transfers	4,460,005	4,879,629	4,661,984
Contingencies		4,278,646	4,562,388
Unappropriated Ending Balance and Reserved for Future Expenditure	11,103,762	2,385,242	4,977,470
Total Requirements	**43,187,367**	**52,327,155**	**65,206,715**

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program **FTE** for that unit or program			
City Administration	2,071,709	1,819,980	1,903,046
FTE	16	14	12
Police	3,414,663	3,460,566	3,713,015
FTE	25	24	25
Fire	1,913,141	2,142,276	2,027,728
FTE	11	12	11
Library	952,062	1,014,715	980,480
FTE	12	12	12
Facilities & Parks - Operations	0	753,444	692,193
FTE		8	4
Facilities & Parks - Capital Outlay	0	405,610	57,000
FTE			
Community Development	339,007	356,549	292,367
FTE	2	4	2
Gen Fund-Non Departmental	415,348	533,626	426,656
FTE	0	0	0
Bonded GO Debt	1,661,250	1,720,875	2,252,533
FTE			
Proprietary Debt	635,406	633,556	631,407
FTE			
General Debt	536,294	377,867	346,194
FTE			
Revenue Bonded Debt			331,080
FTE			
Public Works Administration	250,618	239,248	294,932
FTE	2	2	2
Engineering	387,609	396,483	482,499
FTE	4	4	5
Fleet Maintenance	0	96,717	88,119
FTE		1	1
Street Maintenance	635,956	686,316	677,452
FTE	3	3	3
Storm Drain Maintenance	290,560	448,281	665,321
FTE	2	2	2
Water Treatment Plant	676,455	805,340	869,582

FTE	4	4	4
Water Plant - Old	52,162		
FTE			
Water Distribution	663,056	910,970	938,246
FTE	6	7	7
Water Capital Projects	1,479,986	981,824	
FTE			
Water Non Departmental	756,439	729,594	769,733
FTE			
Wastewater Treatment Plant	1,026,062	1,224,833	1,350,155
FTE	4	5	5
Wastewater Collection	576,414	618,155	493,132
FTE	3	3	3
Wastewater Capital Projects	1,173,104	605,407	
FTE			
Wastewater Non Department	867,307	837,218	856,171
FTE			
Line Undergrounding	4,032		
FTE			
SDC - Streets	1,051		
FTE			
SDC - Water	1,051		
FTE			
SDC - Wastewater	871		
FTE			
SDC - Parks	25,469	68,388	
FTE			
SDC - Storm Drain	1,051		
FTE			
SDC - Administration		10,000	
FTE			
Parks & Recreation Administration	116,596	154,238	151,152
FTE	1	1	1
60+ Activity Center	138,540	144,753	146,059
FTE	2	2	2
Swimming Pool	309,295	384,591	393,982
FTE	7	6	6
Recreation Center	398,883	424,782	430,109
FTE	10	8	7
Recreation Programs	188,501	113,041	126,130
FTE	5	4	3
Sport Programs		105,556	111,017
FTE		2	2
Airport Operations & FBO	1,482,544	946,202	903,404
FTE	4	3	3
Airport AIP Projects	964,083	8,625,500	
FTE			
Room Tax	1,468,461	1,641,500	1,165,020
FTE			
Building Inspections	200,224	267,844	291,289
FTE	1	1	1
Public Parking - General	694		
FTE			
Public Parking - Nye Beach District	5,568	1,901	2,543
FTE			
Public Parking - City Center District	168	8,144	1,827
FTE			
Public Parking - Bay Front District	519	16,254	6,830
FTE			
Agate Beach Closure	44,638	42,261	60,270
FTE			
Housing	1,800	188,924	194,840
FTE			
Reserve - Fire			425,000
FTE			
Capital Projects - General	1,494,953	5,840,309	8,905,654
FTE			
Capital Projects - Swim Pool			7,802,612
FTE			
Proprietary Capital - Water			5,274,869

FTE			
Proprietary Capital - Wastewater			3,473,225
FTE			
Not Allocated to Organizational Unit or Program	15,563,767	11,543,517	14,201,842
FTE			
Total Requirements	**43,187,367**	**52,327,155**	**65,206,715**
Total FTE	**123**	**130**	**123**

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *
See Executive Summary - Page 1

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2012-13	Rate or Amount Imposed This Year 2013-14	Rate or Amount Approved Next Year 2014-15
Permanent Rate Levy (rate limit 5.5938 per $1,000)	5.5938	5.5938	5.5938
Levy For General Obligation Bonds	1,661,250	1,862,418	2,376,705

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$26,625,541	
Other Bonds	$5,515,000	$4,500,000
Other Borrowings	$1,086,669	$5,568,445
Total	$33,227,210	$10,068,445

ALL CITY FUNDS COMBINED

	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
RESOURCES:										
Beginning Fund Balance	16,799,458	12,640,588	10,687,329	11,049,437	11,362,898	11,362,900	19,141,124	19,141,124	19,021,535	
Restricted Funds	-	-	-	-	-	-	652,583	652,583	652,583	
Revenues:										
Property Taxes Current	7,159,986	6,942,537	7,642,418	7,642,418	6,845,737	7,387,649	8,135,800	8,135,800	8,135,800	
Property Taxes Delinquent	347,611	595,543	411,890	411,890	224,801	266,900	273,000	272,000	272,000	
Other Taxes	3,413,866	3,481,684	3,167,778	3,302,778	2,332,122	3,465,748	3,622,480	3,538,967	3,538,968	
Intergovernmental	869,389	816,975	767,978	767,979	340,984	786,363	786,271	786,271	786,271	
Grants	634,360	2,056,286	9,248,678	10,453,175	469,506	8,948,109	1,054,755	1,149,755	1,149,755	
Fees	7,883,107	9,104,444	10,000,574	10,000,574	7,041,306	10,223,442	10,900,602	10,711,102	10,760,302	
Miscellaneous	181,307	333,521	588,886	1,012,763	375,203	558,578	663,269	663,669	663,669	
Rents & Leases	175,501	177,705	129,700	129,700	102,598	148,900	151,100	153,100	153,100	
Fines	360,410	305,083	378,000	378,000	167,317	265,738	307,000	307,000	307,000	
Gift & Donations	5,221	14,423	6,700	6,700	1,195	1,650	5,800	5,800	5,800	
Interest	60,387	61,028	19,000	19,000	34,921	52,082	158,890	158,890	158,890	
Services Provided for other funds	1,190,686	1,760,545	1,745,287	1,573,205	1,048,913	1,573,804	1,656,627	1,677,507	1,677,507	
Loan Proceeds	134,602	260,000	-	-	8,212,360	8,512,360	10,068,445	10,068,445	10,068,445	
Total Revenues:	22,416,433	25,909,774	34,106,889	35,698,182	27,196,963	42,191,323	37,784,039	37,628,306	37,677,507	
Transfer from other Funds	4,824,998	4,637,005	5,132,611	5,579,536	3,139,391	5,290,036	6,809,530	7,867,591	7,855,090	
TOTAL RESOURCES ALL FUNDS:	44,040,889	43,187,367	49,926,829	52,327,155	41,699,252	58,844,259	64,387,276	65,289,604	65,206,715	-
REQUIREMENTS:										
Personal Services	8,564,136	9,119,171	10,147,395	10,143,458	6,265,261	9,282,031	10,869,506	10,342,969	10,342,970	
Material & Services	8,239,773	11,587,685	9,463,329	10,188,554	6,518,035	10,159,415	10,879,453	10,154,338	10,187,798	
Capital Outlay	7,688,225	4,081,655	16,587,230	17,719,328	2,586,005	11,988,507	29,348,957	26,912,891	26,912,891	
Debt Service	2,705,689	2,835,089	2,732,298	2,732,298	1,570,611	2,829,686	3,230,134	3,561,214	3,561,214	
Transfer to other Funds	4,212,469	4,460,005	4,526,257	4,879,629	3,129,391	5,011,942	2,946,879	4,674,484	4,661,984	
Contingency	-	-	4,260,078	4,278,646	-	-	4,391,225	4,291,778	4,562,388	
Total Appropriation:	31,410,292	32,083,605	47,716,587	49,941,913	20,069,303	39,271,581	61,666,154	59,937,674	60,229,245	-
Reserve for future…	-	-	809,790	984,790	320,000	972,583	1,402,121	1,832,376	1,561,766	
Unappropriated	12,630,597	11,103,762	1,400,452	1,400,452	21,309,949	18,600,095	1,319,001	3,519,554	3,415,704	
TOTAL REQUIREMENTS ALL FUNDS:	44,040,889	43,187,367	49,926,829	52,327,155	41,699,252	58,844,259	64,387,276	65,289,604	65,206,715	-

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GENERAL FUND - 101										
Beginning Fund Balance	1,199,958	1,855,542	2,120,000	2,202,657	2,202,657	2,202,657	1,966,759	1,966,759	1,966,759	
Restricted Funds							270,610	270,610	270,610	
Property Taxes Current	5,489,776	5,610,803	5,780,000	5,780,000	5,240,786	5,655,600	5,719,800	5,719,800	5,719,800	
Property Taxes Delinquent	272,256	293,719	200,000	200,000	176,574	200,000	200,000	200,000	200,000	
Other Taxes	192,170	172,202	158,848	158,848	81,977	156,818	1,480,480	1,480,480	1,480,480	
Intergovernmental	715,106	658,707	650,000	650,000	340,984	668,385	678,026	678,026	678,026	
Grants	56,169	216,272	63,000	400,689	70,793	369,616	145,625	240,625	240,625	
Fees	1,202,273	1,273,287	1,287,030	1,287,030	870,733	1,355,000	1,401,250	1,401,250	1,401,250	
Miscellaneous	125,639	96,583	37,253	286,130	307,189	327,126	100,000	100,000	100,000	
Rents & Leases	117,917	118,581	75,000	75,000	61,286	92,000	92,000	92,000	92,000	
Fines	177,919	179,432	193,000	193,000	96,887	145,000	150,000	150,000	150,000	
Gift & Donations	2,000	12,150	5,000	5,000	1,000	1,000	5,000	5,000	5,000	
Interest	8,816	12,313	5,000	5,000	7,953	12,000	12,000	12,000	12,000	
Services Provided for other funds	965,158	841,908	845,016	845,016	563,101	845,016	857,691	873,571	873,571	
Loan Proceeds	101,102	260,000								
Transfer from other Funds	583,368	567,000	1,292,000	1,595,510	951,076	1,585,510		5,000	5,000	
GENERAL FUND TOTAL...	11,209,627	12,168,499	12,711,147	13,683,880	10,972,996	13,615,728	13,079,241	13,195,121	13,195,121	-
BONDED GO DEBT FUND - 201										
Beginning Fund Balance	273,232	467,070	243,000	243,000	443,093	443,093	644,375	644,375	524,786	
Property Taxes Current	1,670,210	1,331,734	1,862,418	1,862,418	1,604,951	1,732,049	2,416,000	2,416,000	2,416,000	
Property Taxes Delinquent	75,355	301,824	211,890	211,890	48,227	66,900	73,000	72,000	72,000	
Interest	2,492	3,715	1,500	1,500	2,410	3,619	5,100	5,000	5,000	
BONDED GO DEBT FUND TOTAL...	2,021,289	2,104,343	2,318,808	2,318,808	2,098,681	2,245,661	3,138,475	3,137,375	3,017,786	-
										-
PROPRIETARY DEBT FUND - 202										
Beginning Fund Balance	561,650	634,496	573,556	573,556	625,558	625,558	626,508	626,508	626,508	
Interest	2,250	2,912			1,824	3,100	3,000	3,000	3,000	
Transfer from other Funds	697,552	623,556	631,406	631,406	430,937	631,406	629,263	828,438	828,438	
PROPRIETARY DEBT FUND TOTAL...	1,261,452	1,260,964	1,204,962	1,204,962	1,058,319	1,260,064	1,258,771	1,457,946	1,457,946	-
GENERAL DEBT FUND-203										
Beginning Fund Balance	(1,024)	3,836	1,000	1,000	7,241	7,241	7,466	7,466	7,466	
Interest	30	1,026			167	225	100	100	100	
Transfer from other Funds	485,845	538,673	377,867	377,867	251,913	377,867	346,194	346,194	346,194	
GENERAL DEBT FUND TOTAL...	484,851	543,535	378,867	378,867	259,321	385,333	353,760	353,760	353,760	-

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REVENUE BOND DEBT FUND-204										
Beginning Fund Balance										
Interest								100	100	
Transfer from other Funds								662,160	662,160	
REVENUE BOND DEBT FUND TOTAL...	-	-	-	-	-	-	-	662,260	662,260	-
PUBLIC WORKS FUND - 301										
Beginning Fund Balance				90,205	90,205	90,205	196,867	196,867	196,867	
Grants		329								
Miscellaneous		131								
Interest		40					1,000	1,000	1,000	
Services Provided for other funds		727,933	869,567	697,484	465,343	698,084	768,232	768,232	768,232	
PUBLIC WORKS FUND TOTAL...	-	728,433	869,567	787,689	555,548	788,289	966,099	966,099	966,099	-
STREET FUND - 302										
Beginning Fund Balance	(75,196)	54,531	54,537	54,537	148,676	148,676	393,871	393,871	393,871	
Other Taxes	547,261	538,094	531,965	531,965	384,390	531,965	650,000	566,487	566,488	
Intergovernmental		158,268								
Grants	1,659	2,548								
Fees		356,106	380,000	380,000	252,640	376,433	400,000	404,300	404,300	
Miscellaneous	6,057	2,495			100	30				
Interest	222	159			702	1,200				
Services Provided for other funds	151,647	160,000						5,000	5,000	
Transfer from other Funds	133,813	45,217	396,018	396,018	264,012	396,018	363,181	330,345	330,344	
STREET FUND TOTAL...	765,463	1,317,418	1,362,520	1,362,520	1,050,520	1,454,322	1,807,052	1,700,003	1,700,003	-
WATER FUND - 303										
Beginning Fund Balance	6,754,326	1,408,340	766,499	766,499	548,243	548,243	433,534	433,534	433,534	
Grants	22,961	1,266	1,500	1,500						
Fees	2,307,382	2,776,763	3,055,000	3,055,000	2,354,655	3,304,800	3,470,000	3,470,000	3,470,000	
Miscellaneous	44,015	48,099	26,500	26,500	34,604	46,750	47,000	47,000	47,000	
Interest	18,943	6,429	1,000	1,000	1,474	1,883	2,000	2,000	2,000	
Services Provided for other funds	43,177									
Transfer from other Funds	70,000									
WATER FUND TOTAL...	9,260,804	4,240,897	3,850,499	3,850,499	2,938,976	3,901,676	3,952,534	3,952,534	3,952,534	-

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WASTEWATER FUND - 304										
Beginning Fund Balance	1,517,818	1,948,160	550,000	550,000	540,262	540,262	830,812	830,812	830,812	
Grants	24,676									
Fees	3,120,655	3,213,265	3,575,000	3,575,000	2,424,091	3,540,000	3,717,000	3,717,000	3,717,000	
Miscellaneous	3,550	1,995			11	11				
Interest	6,663	7,001			70	150	500	500	500	
Loan Proceeds						300,000				
WASTEWATER FUND TOTAL...	4,673,362	5,170,421	4,125,000	4,125,000	2,964,434	4,380,423	4,548,312	4,548,312	4,548,312	-
LINE UNDERGROUND FUND - 305										
Beginning Fund Balance	385,560	481,080	490,000	490,000	560,693	560,693	670,230	670,230	670,230	
Other Taxes	156,782	160,576			69,446	165,000	170,000	170,000	170,000	
Interest	1,728	2,540			1,280	3,072	3,200	3,200	3,200	
LINE UNDERGROUNDING FUND TOTAL...	544,070	644,196	490,000	490,000	631,419	728,765	843,430	843,430	843,430	-
SDC FUND - 306										
Beginning Fund Balance	1,181,582	968,729	633,785	633,785	681,635	681,635	743,282	743,282	743,282	
Fees	355,453	87,018	364,969	364,969	73,091	189,798	441,500	441,500	490,700	
Miscellaneous		200								
Interest	4,773	4,576			1,574					
Transfer from other Funds						51,825				
SDC FUND TOTAL...	1,541,808	1,060,523	998,754	998,754	756,300	923,258	1,184,782	1,184,782	1,233,982	-
PARKS FUND - 401										
Beginning Fund Balance	318,925	154,803	208,646	208,646	219,002	219,002	79,231	79,231	79,231	
Grants		53,843								
Fees	505,125	553,211	524,000	524,000	361,390	527,638	558,000	560,200	560,200	
Miscellaneous	1,831	1,941	3,000	3,000	7,262	8,161	7,000	7,400	7,400	
Rents & Leases	7,088	6,538	14,700	14,700	4,914	6,400	6,600	8,600	8,600	
Gift & Donations	3,221	2,273	1,700	1,700	195	650	800	800	800	
Interest	92	448			923	1,000	2,000	2,000	2,000	
Transfer from other Funds	701,996	597,760	622,761	622,761	427,711	622,761	629,394	841,481	828,981	
PARKS & RECREATION FUND TOTAL...	1,538,278	1,370,817	1,374,807	1,374,807	1,021,397	1,385,612	1,283,025	1,499,712	1,487,212	-

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AIRPORT FUND - 402										
Beginning Fund Balance	22,744	358,038	436,614	384,785	384,786	384,786	309,151	309,151	309,151	
Grants	54,425	1,613,876	8,170,000	8,170,000	253,164	7,770,700				
Fees	372,503	283,608	287,950	287,950	324,329	383,550	383,550	187,550	187,550	
Miscellaneous	4,870	7,989	8,500	8,500	1,037	1,500	1,500	1,500	1,500	
Rents & Leases	50,496	52,586	40,000	40,000	36,398	50,500	52,500	52,500	52,500	
Interest	459	1,471			1,294	1,500	1,800	1,800	1,800	
Services Provided for other funds	30,704	30,704	30,704	30,705	20,469	30,704	30,704	30,704	30,704	
Transfer from other Funds	726,877	534,460	761,092	803,279	512,075	803,279	264,634	380,814	380,814	
AIRPORT FUND TOTAL…	1,263,078	2,882,732	9,734,860	9,725,219	1,533,552	9,426,519	1,043,839	964,019	964,019	-
ROOM TAX - 403										
Beginning Fund Balance	1,213,552	1,122,042	610,000	642,624	642,624	642,624	480,674	480,674	480,674	
Other Taxes	2,367,590	2,419,698	2,300,000	2,435,000	1,693,092	2,435,000	1,127,000	1,127,000	1,127,000	
Fees	10,307	9,252	10,000	10,000	6,561	9,500	10,000	10,000	10,000	
Miscellaneous	(4,807)			150,000		150,000				
Interest	4,553	3,810	4,500	4,500	1,414	1,800	2,000	2,000	2,000	
Loan Proceeds	33,500									
ROOM TAX FUND…	3,624,695	3,554,802	2,924,500	3,242,124	2,343,691	3,238,924	1,619,674	1,619,674	1,619,674	-
BUILDING INSPECTION FUND - 404										
Beginning Fund Balance	714,065	637,326	510,639	510,639	572,698	572,698	505,817	505,817	505,817	
Miscellaneous	152	615	400	400						
Fines	182,491	125,651	185,000	185,000	70,430	120,738	157,000	157,000	157,000	
Interest	1,846	3,330	2,000	2,000	1,512	2,591	2,500	2,500	2,500	
Transfer from other Funds		6,000	3,000	3,000	2,000	3,000	6,750	3,045	3,045	
BUILDING INSPECTION FUND…	898,554	772,922	701,039	701,039	646,640	699,027	672,067	668,362	668,362	-
PUBLIC PARKING FUND										
Beginning Fund Balance	354,642	245,754	267,129	267,129	266,678	266,680	294,004	294,004	294,004	
Fees	(1,812)	26,602	11,625	11,625	24,923	30,923	30,968	30,968	30,968	
Interest	1,265	1,271			653	750	1,000	1,000	1,000	
PUBLIC PARKING FUND…	354,095	273,627	278,754	278,754	292,254	298,353	325,972	325,972	325,972	-

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AGATE BEACH CLOSURE FUND - 406										
Beginning Fund Balance	1,476,336	1,464,592	1,440,000	1,440,000	1,438,710	1,438,710	1,414,749	1,414,749	1,414,749	
Fees	11,221	11,907	10,000	10,000	6,295	10,800	12,000	12,000	12,000	
Interest	5,656	6,849	5,000	5,000	3,228	5,500	5,000	5,000	5,000	
AGATE BEACH	1,493,213	1,483,348	1,455,000	1,455,000	1,448,233	1,455,010	1,431,749	1,431,749	1,431,749	-
HOUSING FUND - 407										
Beginning Fund Balance		4,251	181,924	181,924	181,686	181,686	181,150	181,150	181,150	
Miscellaneous		173,473								
Interest	2	762			403	692	690	690	690	
Transfer from other Funds	10,000	5,000	7,000	7,000	4,667	7,000	13,000	13,000	13,000	
SDC FUND TOTAL...	10,002	183,486	188,924	188,924	186,756	189,378	194,840	194,840	194,840	-
RESERVE FUND - 501										
Beginning Fund Balance							320,000	320,000	320,000	
Miscellaneous				25,000	25,000	25,000				
Transfer from other Funds				295,000	295,000	295,000	280,000	180,000	180,000	
SDC FUND TOTAL...	-	-	-	320,000	320,000	320,000	600,000	500,000	500,000	-
CAPITAL PROJECTS - 601										
Beginning Fund Balance	901,288	831,998	1,600,000	1,808,451	1,808,451	1,808,451	9,042,644	9,042,644	9,042,644	
Restricted Funds							381,973	381,973	381,973	
Other Taxes	150,063	191,114	176,965	176,965	103,217	176,965	195,000	195,000	195,000	
Intergovernmental	154,283		117,978	117,979		117,978	108,245	108,245	108,245	
Grants	474,470	168,152	1,014,178	1,880,986	145,549	807,793	659,130	659,130	659,130	
Fees		513,425	495,000	495,000	342,598	495,000	476,334	476,334	476,334	
Miscellaneous			513,233	513,233			507,769	507,769	507,769	
Interest	597	2,376			8,040	13,000	16,000	16,000	16,000	
Loan Proceeds					8,212,360	8,212,360	2,559,359	2,559,359	2,559,359	
Transfer from other Funds	1,415,547	1,719,339	1,041,467	847,695		516,370	3,388,106	3,388,106	3,388,106	
CAPITAL PROJECT FUND TOTAL...	3,096,248	3,426,404	4,958,821	5,840,309	10,620,215	12,147,917	17,334,560	17,334,560	17,334,560	-

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PROPRIETARY CAPITAL PROJECTS - 602										
Beginning Fund Balance										
Grants							250,000	250,000	250,000	
Interest							101,000	101,000	101,000	
Loan Proceeds							7,509,086	7,509,086	7,509,086	
Transfer from other Funds							889,008	889,008	889,008	
TOTAL PROPRIETARY CAPITAL PROJ FUND	-	-	-	-	-	-	8,749,094	8,749,094	8,749,094	-
TOTAL CITY FUNDS ONLY…										
Beginning Fund Balance	16,799,458	12,640,588	10,687,329	11,049,437	11,362,898	11,362,900	19,141,124	19,141,124	19,021,535	
Restricted Funds	-	-	-	-	-	-	652,583	652,583	652,583	
Property Taxes Current	7,159,986	6,942,537	7,642,418	7,642,418	6,845,737	7,387,649	8,135,800	8,135,800	8,135,800	
Property Taxes Delinquent	347,611	595,543	411,890	411,890	224,801	266,900	273,000	272,000	272,000	
Other Taxes	3,413,866	3,481,684	3,167,778	3,302,778	2,332,122	3,465,748	3,622,480	3,538,967	3,538,968	
Intergovernmental	869,389	816,975	767,978	767,979	340,984	786,363	786,271	786,271	786,271	
Grants	634,360	2,056,286	9,248,678	10,453,175	469,506	8,948,109	1,054,755	1,149,755	1,149,755	
Fees	7,883,107	9,104,444	10,000,574	10,000,574	7,041,306	10,223,442	10,900,602	10,711,102	10,760,302	
Miscellaneous	181,307	333,521	588,886	1,012,763	375,203	558,578	663,269	663,669	663,669	
Rents & Leases	175,501	177,705	129,700	129,700	102,598	148,900	151,100	153,100	153,100	
Fines	360,410	305,083	378,000	378,000	167,317	265,738	307,000	307,000	307,000	
Gift & Donations	5,221	14,423	6,700	6,700	1,195	1,650	5,800	5,800	5,800	
Interest	60,387	61,028	19,000	19,000	34,921	52,082	158,890	158,890	158,890	
Services Provided for other funds	1,190,686	1,760,545	1,745,287	1,573,205	1,048,913	1,573,804	1,656,627	1,677,507	1,677,507	
Loan Proceeds	134,602	260,000	-	-	8,212,360	8,512,360	10,068,445	10,068,445	10,068,445	
Transfer from other Funds	4,824,998	4,637,005	5,132,611	5,579,536	3,139,391	5,290,036	6,809,530	7,867,591	7,855,090	
SDC FUND TOTAL…	44,040,889	43,187,367	49,926,829	52,327,155	41,699,252	58,844,259	64,387,276	65,289,604	65,206,715	-

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	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
General Fund										
Personal Services	5,686,017	5,838,843	6,469,683	6,547,624	4,037,264	5,891,794	6,819,295	6,485,204	6,485,204	-
Material & Services	2,400,925	2,794,323	2,822,407	3,376,032	1,883,257	3,309,946	3,479,970	3,144,090	3,208,301	-
Capital Outlay	175,366	470,625	462,500	563,110	250,000	231,368	1,883,906	398,980	398,980	-
Debt Service	-	2,139	-	-	-	-	-	-	-	-
Transfer to other Funds	1,091,777	859,912	1,601,141	1,931,613	1,359,220	1,945,251	1,187,778	1,395,282	1,382,782	-
Contingency	-	-	74,443	129,528	-	-	216,837	218,995	489,605	-
Total Appropriation:	9,354,085	9,965,842	11,430,174	12,547,907	7,529,741	11,378,359	13,587,786	11,642,551	11,964,872	-
Reserve for future…	-	-	145,000	-	-	-	-	-	-	-
Restricted Funds						270,610	270,610	270,610		
Unappropriated	1,855,542	2,202,657	1,135,973	1,135,973	3,443,255	1,966,759	(779,155)	1,281,960	1,230,249	-
Total:	11,209,627	12,168,499	12,711,147	13,683,880	10,972,996	13,615,728	13,079,241	13,195,121	13,195,121	-
BONDED DEBT FUND - 201										
Debt Service	1,554,218	1,661,250	1,720,875	1,720,875	1,035,263	1,720,875	2,252,533	2,252,533	2,252,533	-
Transfer to other Funds	-	-	-	-	-	-	-	109,189	109,189	-
Contingency	-	-	597,933	597,933	-	-	-	-	-	-
Total Appropriation:	1,554,218	1,661,250	2,318,808	2,318,808	1,035,263	1,720,875	2,252,533	2,361,722	2,361,722	-
Unappropriated	467,071	443,093	-	-	1,063,418	524,786	885,942	775,653	656,064	-
Total:	2,021,289	2,104,343	2,318,808	2,318,808	2,098,681	2,245,661	3,138,475	3,137,375	3,017,786	-
PROPRIETARY DEBT FUND - 202										
Debt Service	636,956	635,406	633,556	633,556	129,278	633,556	631,407	631,407	631,407	
Total Appropriation:	636,956	635,406	633,556	633,556	129,278	633,556	631,407	631,407	631,407	-
Reserve for future…	-	-	571,406	571,406	-	-	574,538	773,713	773,713	
Unappropriated	624,496	625,558	-	-	929,041	626,508	52,826	52,826	52,826	
Total:	1,261,452	1,260,964	1,204,962	1,204,962	1,058,319	1,260,064	1,258,771	1,457,946	1,457,946	-

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GENERAL DEBT FUND - 203										
Debt Service	481,015	536,294	377,867	377,867	341,910	377,867	346,194	346,194	346,194	
Contingency	-	-	1,000	1,000	-	-	-	-	-	
Total Appropriation:	481,015	536,294	378,867	378,867	341,910	377,867	346,194	346,194	346,194	-
Reserve for future…	-	-	-	-	-	-	-	-	-	
Unappropriated	3,836	7,241	-	-	(82,589)	7,466	7,566	7,566	7,566	
Total:	484,851	543,535	378,867	378,867	259,321	385,333	353,760	353,760	353,760	-
REVENUE BONDED DEBT - 204										
Debt Service	-	-	-	-	-	-	-	331,080	331,080	
Total Appropriation:	-	-	-	-	-	-	-	331,080	331,080	-
Reserve for future…	-	-	-	-	-	-	-	331,080	331,080	
Unappropriated	-	-	-	-	-	-	-	100	100	
Total:	-	-	-	-	-	-	-	662,260	662,260	-
PUBLIC WORKS FUND										
Personal Services	-	508,828	613,102	531,224	268,957	394,787	663,450	671,802	671,802	
Material & Services	-	126,203	120,224	136,224	99,329	139,938	200,428	186,248	186,248	
Capital Outlay	-	3,196	65,000	65,000	56,697	56,697	-	7,500	7,500	
Contingency	-	-	71,241	55,241	-	-	102,221	100,549	100,549	
Total Appropriation:	-	638,227	869,567	787,689	424,983	591,422	966,099	966,099	966,099	-
Reserve for future…	-	-	-	-	-	-	-	-	-	
Unappropriated	-	90,206	-	-	130,565	196,867	-	-	-	
Total:	-	728,433	869,567	787,689	555,548	788,289	966,099	966,099	966,099	-

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STREET FUND										
Personal Services	319,555	375,897	451,167	451,167	264,822	415,941	483,772	417,233	417,233	
Material & Services	249,480	427,805	683,430	683,430	211,581	516,940	695,980	705,540	705,540	
Capital Outlay	79,963	122,814	-	-	41,644	66,320	220,000	220,000	220,000	
Debt Service	-	-	-	-	-	-	-	-	-	
Transfer to other Funds	61,932	242,226	61,250	61,250	40,834	61,250	30,625	62,190	62,190	
Contingency	-	-	73,289	73,289	-	-	67,862	130,613	130,613	
Total Appropriation:	710,930	1,168,742	1,269,136	1,269,136	558,881	1,060,451	1,498,239	1,535,576	1,535,576	-
Reserve for future…	-	-	93,384	93,384	-	-	-	-	-	
Unappropriated	54,533	148,676	-	-	491,639	393,871	308,813	164,427	164,427	
Total:	765,463	1,317,418	1,362,520	1,362,520	1,050,520	1,454,322	1,807,052	1,700,003	1,700,003	-
WATER FUND										
Personal Services	711,655	737,716	817,400	817,400	532,299	800,491	869,804	852,903	852,903	
Material & Services	1,568,446	1,921,684	1,416,504	1,416,504	1,192,088	1,620,390	1,610,658	1,568,858	1,586,858	
Capital Outlay	5,459,512	968,698	1,193,824	1,193,824	350,292	841,189	822,050	137,800	137,800	
Transfer to other Funds	112,850	64,556	206,071	206,071	137,381	206,071	64,553	955,658	955,658	
Contingency	-	-	166,700	166,700	-	-	175,000	175,000	175,000	
Total Appropriation:	7,852,463	3,692,654	3,800,499	3,800,499	2,212,060	3,468,141	3,542,065	3,690,219	3,708,219	-
Unappropriated	1,408,341	548,243	50,000	50,000	726,916	433,534	410,469	262,315	244,315	
Total:	9,260,804	4,240,897	3,850,499	3,850,499	2,938,976	3,901,675	3,952,534	3,952,534	3,952,534	-
WASTEWATER FUND										
Personal Services	533,577	562,475	636,938	636,938	410,172	634,945	650,994	652,787	652,787	
Material & Services	1,480,904	2,051,426	1,893,268	1,893,268	1,227,040	1,759,910	2,058,071	1,921,671	1,921,671	
Capital Outlay	138,727	1,028,986	755,407	755,407	91,470	500,229	125,000	125,000	125,000	
Transfer to other Funds	571,993	1,246,411	654,527	654,527	436,351	654,527	651,208	1,315,347	1,315,347	
Contingency	-	-	134,860	134,860	-	-	250,000	250,000	250,000	
Total Appropriation:	2,725,201	4,889,298	4,075,000	4,075,000	2,165,033	3,549,611	3,735,273	4,264,805	4,264,805	-
Unappropriated	1,948,161	281,123	50,000	50,000	799,401	830,812	813,039	283,507	283,507	
Total:	4,673,362	5,170,421	4,125,000	4,125,000	2,964,434	4,380,423	4,548,312	4,548,312	4,548,312	-

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LINE UNDERGROUNDING FUND										
Material & Services	3,857	4,032	-	-	-	-	-	-	-	
Transfer to other Funds	59,133	79,469	58,535	58,535	39,023	58,535	59,435	59,435	59,435	
Contingency	-	-	431,465	431,465	-	-	783,995	783,995	783,995	
Total Appropriation:	62,990	83,501	490,000	490,000	39,023	58,535	843,430	843,430	843,430	-
Unappropriated	481,080	560,695	-	-	592,396	670,230	-	-	-	
Total:	544,070	644,196	490,000	490,000	631,419	728,765	843,430	843,430	843,430	-
SDC FUND										
Material & Services	2,578	6,361	10,000	10,000	-	-	26,250	26,250	-	
Capital Outlay	-	23,132	68,388	68,388	-	75,000	-	-	-	
Transfer to other Funds	570,500	349,395	436,301	436,301	6,667	104,976	377,643	190,000	190,000	
Contingency	-	-	478,565	478,565	-	-	485,525	673,168	673,168	
Total Appropriation:	573,078	378,888	993,254	993,254	6,667	179,976	889,418	889,418	863,168	-
Reserve for future…	-	-	-	-	-	-	-	-	-	
Unappropriated	968,730	681,635	5,500	5,500	749,633	743,282	295,364	295,364	370,814	
Total:	1,541,808	1,060,523	998,754	998,754	756,300	923,258	1,184,782	1,184,782	1,233,982	-
PARKS & RECREATION FUND										
Personal Services	938,559	800,376	847,033	847,033	553,241	863,062	978,027	872,498	872,498	
Material & Services	412,489	321,018	469,938	469,938	245,591	436,319	506,410	486,200	473,700	
Capital Outlay	32,427	30,421	9,990	9,990	-	7,000	66,141	12,251	12,251	
Contingency	-	-	16,143	16,143	-	-	120,839	128,763	128,763	
Total Appropriation:	1,383,475	1,151,815	1,343,104	1,343,104	798,832	1,306,381	1,671,417	1,499,712	1,487,212	-
Unappropriated	154,803	219,002	31,703	31,703	222,565	79,231	(388,392)	-	-	
Total:	1,538,278	1,370,817	1,374,807	1,374,807	1,021,397	1,385,612	1,283,025	1,499,712	1,487,212	-

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AIRPORT FUND										
Personal Services	277,814	194,126	197,216	197,216	131,583	180,521	223,319	206,690	206,690	
Material & Services	483,663	2,172,670	759,486	759,486	559,406	947,788	905,929	686,714	686,714	
Capital Outlay	9,413	79,831	8,615,000	8,615,000	68,558	8,083,567	230,500	10,000	10,000	
Debt Service	33,500	-	-	-	-	-	-	-	-	
Transfer to other Funds	100,648	51,319	6,932	6,932	4,621	6,932	-	6,746	6,746	
Contingency	-	-	28,950	19,309	-	-	-	53,869	53,869	
Total Appropriation:	905,038	2,497,946	9,607,584	9,597,943	764,168	9,218,808	1,359,748	964,019	964,019	-
Reserve for future…	-	-	-	-	-	-	-	-	-	
Unappropriated	358,040	384,786	127,276	127,276	769,384	207,711	(315,909)	-	-	
Total:	1,263,078	2,882,732	9,734,860	9,725,219	1,533,552	9,426,519	1,043,839	964,019	964,019	-
ROOM TAX FUND										
Personal Services	-	-	-	-	-	-	-	-	-	
Material & Services	955,537	1,468,461	854,900	1,010,500	580,400	848,703	943,920	975,020	965,020	
Capital Outlay	9,080	-	481,000	631,000	150,822	385,147	200,000	200,000	200,000	
Transfer to other Funds	1,538,036	1,443,717	1,501,500	1,524,400	1,105,294	1,524,400	347,316	352,316	352,316	
Contingency	-	-	87,100	76,224	-	-	100,000	56,950	56,950	
Total Appropriation:	2,502,653	2,912,178	2,924,500	3,242,124	1,836,516	2,758,250	1,591,236	1,584,286	1,574,286	-
Unappropriated	1,122,042	642,624	-	-	507,175	480,674	28,438	35,388	45,388	
Total:	3,624,695	3,554,802	2,924,500	3,242,124	2,343,691	3,238,924	1,619,674	1,619,674	1,619,674	-
BUILDING INSPECTION FUND										
Personal Services	94,556	100,910	114,856	114,856	66,923	100,490	180,845	183,853	183,853	
Material & Services	166,670	99,314	152,988	152,988	55,104	92,720	108,371	107,436	107,436	
Contingency	-	-	433,195	433,195	-	-	382,851	16,625	16,625	
Total Appropriation:	261,226	200,224	701,039	701,039	122,027	193,210	672,067	307,914	307,914	-
Unappropriated	637,328	572,698	-	-	524,613	505,817	-	360,448	360,448	
Total:	898,554	772,922	701,039	701,039	646,640	699,027	672,067	668,362	668,362	-

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PUBLIC PARKING FUND										
Material & Services	2,741	6,949	26,299	26,299	1,366	4,349	8,356	11,200	11,200	
Transfer to other Funds	105,600	-	-	-	-	-	-	-	-	
Contingency	-	-	252,455	252,455	-	-	317,616	314,772	314,772	
Total Appropriation:	108,341	6,949	278,754	278,754	1,366	4,349	325,972	325,972	325,972	-
Unappropriated	245,754	266,678	-	-	290,888	294,004	-	-	-	
Total:	354,095	273,627	278,754	278,754	292,254	298,353	325,972	325,972	325,972	-
AGATE BEACH CLOSURE FUND										
Material & Services	28,622	44,638	42,261	42,261	22,281	40,261	60,270	60,270	60,270	
Contingency	-	-	1,412,739	1,412,739	-	-	1,371,479	1,371,479	1,371,479	
Total Appropriation:	28,622	44,638	1,455,000	1,455,000	22,281	40,261	1,431,749	1,431,749	1,431,749	-
Unappropriated	1,464,591	1,438,710	-	-	1,425,952	1,414,749	-	-	-	
Total:	1,493,213	1,483,348	1,455,000	1,455,000	1,448,233	1,455,010	1,431,749	1,431,749	1,431,749	-
HOUSING FUND										
Material & Services	5,751	1,800	188,924	188,924	6,670	8,228	194,840	194,840	194,840	
Total Appropriation:	5,751	1,800	188,924	188,924	6,670	8,228	194,840	194,840	194,840	-
Unappropriated	4,251	181,686	-	-	180,086	181,150	-	-	-	
Total:	10,002	183,486	188,924	188,924	186,756	189,378	194,840	194,840	194,840	-
RESERVE FUND										
Capital Outlay	-	-	-	-	-	-	425,000	425,000	425,000	
Total Appropriation:	-	-	-	-	-	-	425,000	425,000	425,000	-
Reserve for future…	-	-	-	320,000	320,000	320,000	175,000	75,000	75,000	
Unappropriated	-	-	-					-	-	
Total:	-	-	-	320,000	320,000	320,000	600,000	500,000	500,000	-

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CAPITAL PROJECT FUND - 601										
Personal Services	2,403	-	-	-	-	-	-	-	-	
Material & Services	478,110	141,001	22,700	22,700	433,922	433,922	80,000	80,000	80,000	
Capital Outlay	1,783,737	1,353,952	4,936,121	5,817,609	1,576,522	1,741,990	16,628,266	16,628,266	16,628,266	
Debt Service	-	-	-	-	64,160	97,388	-	-	-	
Transfer to other Funds	-	123,000	-	-	-	450,000	228,321	228,321	228,321	
Contingency	-	-	-	-	-	-	16,000	16,000	16,000	
Total Appropriation:	2,264,250	1,617,953	4,958,821	5,840,309	2,074,604	2,723,300	16,952,587	16,952,587	16,952,587	-
Reserve for future…	-	-	-	-	-	381,973	381,973	381,973	381,973	
Unappropriated	831,998	1,808,451	-	-	8,545,611	9,042,644	-	-	-	
Total:	3,096,248	3,426,404	4,958,821	5,840,309	10,620,215	12,147,917	17,334,560	17,334,560	17,334,560	-
PROPRIETARY CAPITAL PROJECTS										
Capital Outlay	-	-	-	-	-	-	8,748,094	8,748,094	8,748,094	
Contingency	-	-	-	-	-	-	1,000	1,000	1,000	
Total Appropriation:	-	-	-	-	-	-	8,749,094	8,749,094	8,749,094	-
Unappropriated	-	-	-	-	-	-	-	-	-	
Total:	-	-	-	-	-	-	8,749,094	8,749,094	8,749,094	-
CITY TOTAL…										
Personal Services	8,564,136	9,119,171	10,147,395	10,143,458	6,265,261	9,282,031	10,869,506	10,342,969	10,342,970	
Material & Services	8,239,773	11,587,685	9,463,329	10,188,554	6,518,035	10,159,415	10,879,453	10,154,338	10,187,798	
Capital Outlay	7,688,225	4,081,655	16,587,230	17,719,328	2,586,005	11,988,507	29,348,957	26,912,891	26,912,891	
Debt Service	2,705,689	2,835,089	2,732,298	2,732,298	1,570,611	2,829,686	3,230,134	3,561,214	3,561,214	
Transfer to other Funds	4,212,469	4,460,005	4,526,257	4,879,629	3,129,391	5,011,942	2,946,879	4,674,484	4,661,984	
Contingency	-	-	4,260,078	4,278,646	-	-	4,391,225	4,291,778	4,562,388	
Total Appropriation:	31,410,292	32,083,605	47,716,587	49,941,913	20,069,303	39,271,581	61,666,154	59,937,674	60,229,245	-
Reserve for future…	-	-	809,790	984,790	320,000	972,583	1,402,121	1,832,376	1,561,766	
Unappropriated	12,630,597	11,103,762	1,400,452	1,400,452	21,309,949	18,600,095	1,319,001	3,519,554	3,415,704	
Total:	44,040,889	43,187,367	49,926,829	52,327,155	41,699,252	58,844,259	64,387,276	65,289,604	65,206,715	-

Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
GENERAL FUND - 101										
BEGINNING FUND BALANCE	1,199,958	1,855,542	2,120,000	2,202,657	2,202,657	2,202,657	1,966,759	1,966,759	1,966,759	-
RESERVE FUNDS:	-	-	-	-	-	-	270,610	270,610	270,610	-
REVENUES:										
Property Taxes	5,762,032	5,904,522	5,980,000	5,980,000	5,417,360	5,855,600	5,919,800	5,919,800	5,919,800	-
Other Taxes	192,170	172,202	158,848	158,848	81,977	156,818	1,480,480	1,480,480	1,480,480	-
Intergovernmental	715,106	658,707	650,000	650,000	340,984	668,385	678,026	678,026	678,026	-
Grants	56,169	216,272	63,000	400,689	70,793	369,616	145,625	240,625	240,625	-
Fees	1,202,273	1,273,287	1,287,030	1,287,030	870,733	1,355,000	1,401,250	1,401,250	1,401,250	-
Miscellaneous	125,638	96,583	37,253	286,130	307,189	327,126	100,000	100,000	100,000	-
Rents & Leases	117,917	118,581	75,000	75,000	61,286	92,000	92,000	92,000	92,000	-
Fines	177,919	179,432	193,000	193,000	96,887	145,000	150,000	150,000	150,000	-
Gift & Donations	2,000	12,150	5,000	5,000	1,000	1,000	5,000	5,000	5,000	-
Interest	8,816	12,313	5,000	5,000	7,953	12,000	12,000	12,000	12,000	-
Services Provided for other funds	965,158	841,908	845,016	845,016	563,101	845,016	857,691	873,571	873,571	-
Loan Proceeds	101,102	260,000	-	-	-	-	-	-	-	-
Transfer In	583,368	567,000	1,292,000	1,595,510	951,076	1,585,510	-	5,000	5,000	-
TOTAL REVENUES:	10,009,668	10,312,957	10,591,147	11,481,223	8,770,339	11,413,071	10,841,872	10,957,752	10,957,752	-
TOTAL RESOURCES:	11,209,626	12,168,499	12,711,147	13,683,880	10,972,996	13,615,728	13,079,241	13,195,121	13,195,121	-
EXPENDITURES:										
CITY ADMINISTRATION										
Mayor & Council	54,719	89,849	131,793	131,793	79,066	141,320	145,950	131,450	126,450	-
City Manager	509,704	402,707	435,906	435,906	232,479	354,454	410,584	401,286	401,286	-
Information Technology	276,609	329,780	497,291	497,291	391,935	494,289	527,806	457,705	457,705	-
Court	29,095	74,474	69,265	69,265	18,691	28,437	29,378	62,555	62,555	-
* Facilities & Grounds Maintenance	-	562,032	-	-	-	-	-	-	-	-
Finance	541,480	536,487	478,121	478,121	310,887	461,259	563,306	570,530	570,530	-
Human Resources	-	48,052	171,164	171,164	103,478	140,945	141,963	126,130	126,130	-
** Safety Coordinator	-	-	-	-	-	-	-	118,490	118,490	-
Finance Customer Service	-	28,328	36,440	36,440	27,080	41,200	42,900	39,900	39,900	-
TOTAL CITY ADMINISTRATION	1,411,607	2,071,709	1,819,980	1,819,980	1,163,616	1,661,904	1,861,887	1,908,046	1,903,046	-
POLICE	2,875,737	3,414,663	3,447,728	3,460,566	2,204,214	3,296,096	4,289,801	3,713,015	3,713,015	-
* CENTRAL DISPATCH	461,171	-	-	-	-	-	-	-	-	-
FIRE	1,185,938	1,913,141	1,905,674	2,142,276	1,225,639	1,994,909	2,464,700	1,988,518	2,027,728	-
* FIRE RESERVE	38,044	-	-	-	-	-	-	-	-	-

* Cost Center Closed Prior to FY 2014/2015
** Cost Center New in FY 2014/2015

	Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
	LIBRARY	966,276	952,062	1,014,715	1,014,715	607,154	897,539	966,411	980,480	980,480	-
*	CITY BUILDING MAINTENANCE	204,973	-	-	-	-	-	-	-	-	-
	FACILITIES & GROUNDS										
	Facilities Operations	-	-	322,230	322,230	127,998	189,931	331,787	276,304	276,304	-
	Facilities Capital Projects	-	-	100,000	380,610	111,659	111,659	433,000	57,000	57,000	-
	Parks Operations	-	-	301,613	301,613	189,167	287,617	409,241	282,074	304,574	-
	Parks Capital Projects	-	-	25,000	25,000	8,543	8,543	540,850	-	-	-
	Custodial Operations	-	-	129,601	129,601	60,255	85,360	134,521	111,315	111,315	-
	TOTAL FACILITIES & GROUNDS	-	-	878,444	1,159,054	497,622	683,110	1,849,399	726,693	749,193	-
	COMMUNITY DEVELOPMENT	254,612	339,007	356,549	356,549	171,922	295,444	414,167	284,866	292,367	-
*	PUBLIC WORKS										
	PUBLIC WORKS ADMINISTRATION	254,349	-	-	-	-	-	-	-	-	-
	ENGINEERING	318,889	-	-	-	-	-	-	-	-	-
	TOTAL PUBLIC WORKS	573,238	-	-	-	-	-	-	-	-	-
	NON DEPARTMENTAL	290,712	415,348	331,500	533,626	300,354	604,106	336,806	426,656	426,656	-
	TRANSFER OUT	1,091,777	859,912	1,601,141	1,931,613	1,359,220	1,945,251	1,187,778	1,395,282	1,382,782	-
	TOTAL EXPENDITURES W/O CONTINGENCY	9,354,085	9,965,842	11,355,731	12,418,379	7,529,741	11,378,359	13,370,949	11,423,556	11,475,267	-
	CONTINGENCY	-	-	74,443	129,528	-	-	216,837	218,995	218,995	
	CONTINGENCY (NS URA FUNDS)									270,610	
	TOTAL EXPENDITURES:	9,354,085	9,965,842	11,430,174	12,547,907	7,529,741	11,378,359	13,587,786	11,642,551	11,964,872	-
	RESERVE FOR FUTURE	-	-	145,000	-	-	-	-	-		
	RESTRICTED FUND	-	-	-	-	-	270,610	270,610	270,610	-	-
	UNAPPROPRIATED ENDING FUND BALANCE	1,855,541	2,202,657	1,135,973	1,135,973	3,443,255	1,966,759	(779,155)	1,281,960	1,230,249	-
	TOTAL REQUIREMENTS:	11,209,626	12,168,499	12,711,147	13,683,880	10,972,996	13,615,728	13,079,241	13,195,121	13,195,121	-
	Excess Revenue over Expenses:	*655,583*	*347,115*	*(764,584)*	*(937,156)*	*1,240,598*	*34,712*	*(2,529,077)*	*(465,804)*	*(517,515)*	-
		-	-	-	-	-	-	-	-	-	-

* Cost Center Closed Prior to FY 2014/2015
** Cost Center New in FY 2014/2015

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GENERAL FUND - 101											
RESOURCES											
101-1900-4002	BEGINNING FUND BALANCE	1,199,958	1,855,542	2,120,000	2,202,657	2,202,657	2,202,657	1,966,759	1,966,759	1,966,759	
101-1900-4002	RESTRICTED FUNDS (NS URA)							270,610	270,610	270,610	
101-1900-4101	CURRENT PROPERTY TAXES	5,489,776	5,610,803	5,780,000	5,780,000	5,240,786	5,655,600	5,719,800	5,719,800	5,719,800	
101-1900-4102	DELINQUENT PROPERTY TAXES	272,256	293,719	200,000	200,000	176,574	200,000	200,000	200,000	200,000	
Total Property Taxes		5,762,032	5,904,522	5,980,000	5,980,000	5,417,360	5,855,600	5,919,800	5,919,800	5,919,800	
101-1900-4101	TRANSIENT ROOM TAX							1,323,000	1,323,000	1,323,000	
101-1900-4105	911 STATE EXCISE TAX	49,120	24,308	-	-						
101-1900-4107	STATE CIGARETTE TAX	14,695	13,105	13,398	13,398	7,292	13,500	12,700	12,700	12,700	
101-1900-4110	STATE LIQUOR PRORATION	128,355	134,790	145,450	145,450	74,686	143,318	144,780	144,780	144,780	
Total Other Taxes		192,170	172,202	158,848	158,848	81,977	156,818	1,480,480	1,480,480	1,480,480	
101-1900-4112	STATE REVENUE SHARING	130,131	110,800	110,000	110,000	31,832	112,000	115,000	115,000	115,000	
101-1900-4201	COUNTY LIBRARY CONTRIBUTION	377,065	335,237	330,000	330,000	235,357	335,000	335,000	335,000	335,000	
101-1900-4202	NRFPD IGA PAYMENT	207,910	212,670	210,000	210,000	73,795	221,385	228,026	228,026	228,026	
Total Intergovernmental		715,106	658,707	650,000	650,000	340,984	668,385	678,026	678,026	678,026	
101-1900-4203	D L C D PLANNING GRANT	40,295	49,000	9,000	9,000	-	9,000	9,000	9,000	9,000	
101-1900-4205	FEDERAL GRANTS	-	58,078	40,000	40,000		189,525				
101-1900-4206	Law Enforcement Grants	11,659	159	-	12,838	-			13,000	13,000	
101-1900-4208	FEMA GRANT	687	4,329	-	318,651	60,907	150,000	124,125	196,125	196,125	
101-1900-4209	State Grants	1,028	1,000	1,000	1,000	1,091	1,091				
101-1900-4210	CIS Safety/Back to Work Grants								10,000	10,000	
101-1900-4210	MISC GRANT	2,500	103,707	13,000	19,200	8,795	20,000	12,500	12,500	12,500	
Total Grants		56,169	216,272	63,000	400,689	70,793	369,616	145,625	240,625	240,625	
101-1900-4104	FEES IN LIEU OF FRANCHISE	155,750	298,388	240,000	240,000	239,605	365,000	383,250	383,250	383,250	
101-1900-4106	FRANCHISE TAXES	910,937	833,046	897,030	897,030	497,200	850,000	875,000	875,000	875,000	
101-1900-4113	VRC/B&B ENDORSEMENT TAX	-	5,624	5,000	5,000	2,260	3,000	3,000	3,000	3,000	
101-1900-4405	BUSINESS LICENSES	135,586	136,228	145,000	145,000	131,668	137,000	140,000	140,000	140,000	
Total Fees		1,202,273	1,273,287	1,287,030	1,287,030	870,733	1,355,000	1,401,250	1,401,250	1,401,250	
101-1900-4325	MISC. SALES & SERVICES	125,639	96,583	37,253	94,004	115,063	135,000	100,000	100,000	100,000	
101-1900-4421	FIBER OPTIC CONDUCT IRU	-	-	-	192,126	192,126	192,126				
Total Miscellaneous		125,639	96,583	37,253	286,130	307,189	327,126	100,000	100,000	100,000	
101-1900-4326	RENTS & LEASES	117,917	118,581	75,000	75,000	61,286	92,000	92,000	92,000	92,000	
Total Rents & Leases		117,917	118,581	75,000	75,000	61,286	92,000	92,000	92,000	92,000	

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GENERAL FUND - 101											
101-1900-4409	MUNICIPAL COURT FINES	169,422	169,418	185,000	185,000	89,802	135,000	140,000	140,000	140,000	
101-1900-4411	LIBRARY FINES	8,497	10,015	8,000	8,000	7,084	10,000	10,000	10,000	10,000	
Total Fines		177,919	179,432	193,000	193,000	96,887	145,000	150,000	150,000	150,000	
101-1900-4207	K-9 PROGRAM REVENUE	2,000	10,000	5,000	5,000	-		5,000	5,000	5,000	
101-1900-4412	GIFTS & DONATIONS	-	2,150	-	-	1,000	1,000				
Total Gifts & Donations		2,000	12,150	5,000	5,000	1,000	1,000	5,000	5,000	5,000	
101-1900-4415	INTEREST ON INVESTMENTS	8,816	12,313	5,000	5,000	7,953	12,000	12,000	12,000	12,000	
Total Interest		8,816	12,313	5,000	5,000	7,953	12,000	12,000	12,000	12,000	
101-1900-4502	SERVICE PROVIDED PUBLIC WORKS FUND	-	47,130	31,624	31,624	21,083	31,624	32,098	32,098	32,098	
101-1900-4503	SERVICE PROVIDED FOR STREET FUND	90,502	44,612	61,977	61,977	41,319	61,977	62,907	62,907	62,907	
101-1900-4504	SERVICE PROVIDED FOR WATER FUND	333,963	249,287	228,261	228,261	152,174	228,261	231,685	231,685	231,685	
101-1900-4505	SERVICE PROVIDED FOR WASTEWATER FUND	323,492	221,524	272,115	272,115	181,410	272,115	276,197	276,197	276,197	
101-1900-4506	SERVICE PROVIDED FOR AIRPORT FUND	-	48,531	53,871	53,871	35,701	53,871	54,679	54,679	54,679	
101-1900-4507	SERVICE PROVIDED FOR BLDG INSP FUND	102,932	40,637	24,681	24,681	16,454	24,681	25,051	25,051	25,051	
101-1900-4508	SERVICE PROVIDED PARKS & REC FUND	-	-	72,708	72,708	48,471	72,708	73,799	73,799	73,799	
101-1900-4509	SERVICE PROVIDED FOR AGATE BEACH CLOSUR	7,113	-	261	261	174	261	265	270	270	
101-1900-4510	SERVICE PROVIDED FOR ROOM TAX FUND	57,398	154,605	65,000	65,000	43,333	65,000	65,975	80,975	80,975	
101-1900-4511	SERVICE PROVIDED PUBIC PARKING FUND	1,859	1,900	2,094	2,094	1,366	2,094	2,125	3,000	3,000	
101-1900-4512	SERVICE PROVIDED LINE UNDERGRD FUND	3,857	4,000	-	-	-					
101-1900-4513	SERVICE PROVIDED FOR URA FUND	41,464	24,608	27,751	27,751	18,501	27,751	28,167	28,167	28,167	
101-1900-4514	SERVICE PROVIDED FOR SDC FUND	2,578	5,074	-	-	-					
101-1900-4521	SERVICE PROVIDED FOR HOUSING FUND	-	-	4,673	4,673	3,115	4,673	4,743	4,743	4,743	
Total Service Provided for…		965,158	841,908	845,016	845,016	563,101	845,016	857,691	873,571	873,571	
101-1900-4801	LOAN PROCEEDS	101,102	260,000								
Total Loan Proceeds		101,102	260,000	-	-	-	-	-	-	-	
	TOTAL REVENUES	9,426,300	9,745,956	9,299,147	9,885,713	7,819,263	9,827,561	10,841,872	10,952,752	10,952,752	
	Transfer from										
101-1900-4613	TRANSFER FROM URA - NS	-	-	-	280,610	-	270,610				
101-1900-4616	TRANSFER FROM ROOM TAX FUND (46%)	583,368	567,000	1,292,000	1,314,900	951,076	1,314,900		5,000	5,000	
	Total Transfer from	583,368	567,000	1,292,000	1,595,510	951,076	1,585,510	-	5,000	5,000	
TOTAL RESOURCES:		11,209,626	12,168,498	12,711,147	13,683,880	10,972,996	13,615,728	13,079,241	13,195,121	13,195,121	

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GENERAL FUND - 101											
ADMINISTRIATION - 1010 - 1055											
MAYOR & COUNCIL - 1010											
	Material & Services										
101-1010-6003	AUDIT SERVICES	-	21,060	30,000	30,000	-	30,000	30,000	30,000	30,000	
101-1010-6004	LEGAL SERVICES	3,636	-	5,000	5,000	21,175	30,000	30,000	30,000	30,000	
101-1010-6005	FINANCIAL SERVICES	-	-	14,000	14,000	-					
101-1010-6006	NEGOTIATION SERVICES	13,247	11,375	-	-	-					
101-1010-6008	ADVERTISE & MARKETING SERVICE	193	503	200	200	20	200	200	200	200	
101-1010-6011	ELECTION SERVICES	-	-	1,500	1,500	-		5,000	5,000		
101-1010-6030	OTHER PROF & TECHNICAL SERV	5,976	-	-	-	1,301	1,400	1,000	1,000	1,000	
Total Professional & Technical Services		23,051	32,939	50,700	50,700	22,496	61,600	66,200	66,200	61,200	
101-1010-6101	CLEANING EXPENSES	-	983	-	-	-					
101-1010-6103	ELECTRICAL EXPENSES	-	2,172	4,131	4,131	1,564	2,700	3,000	3,000	3,000	
101-1010-6106	GARBAGE EXPENSES	-	313	613	613	206	500	500	500	500	
101-1010-6109	GAS HEATING EXPENSE	-	543	1,549	1,549	300	500	500	500	500	
Total Property Expenses		-	4,011	6,293	6,293	2,070	3,700	4,000	4,000	4,000	
101-1010-6201	TRAVEL, LOCAL (LINCOLN CNTY)	42	-	100	100	-	100	100	100	100	
101-1010-6202	TRAVEL, OUT OF COUNTY	2,890	338	1,000	1,000	215	400	1,000	3,000	3,000	
101-1010-6203	TRAVEL, OUT OF STATE	-	-	-	-	2,309	2,500				
101-1010-6207	ADVERTISING & MARKETING EXP	1,245	198	-	-	315	400	400	400	400	
101-1010-6208	PRINTING & BINDING EXPENSES	226	63	100	100	-	100	100	100	100	
101-1010-6209	NON CAPITAL LEASES	458	795	-	-	-					
101-1010-6211	MAINTENANCE AGREEMENTS	1,144	2,208	2,000	2,000	-					
101-1010-6213	MEMBERSHIPS, DUES & FEES	818	18,458	20,000	20,000	18,730	20,000	20,000	20,000	20,000	
101-1010-6215	POSTAGE/SHIPPING EXPENSES	33	219	500	500	44	100	100	100	100	
101-1010-6216	TRAINING (SEMINARS,WORKSHOPS)	2,426	3,607	7,000	7,000	4,070	5,000	7,000	7,000	7,000	
101-1010-6219	VOLUNTEER EXPENSES	6,174	5,878	7,500	7,500	-	7,500	7,500	7,500	7,500	
101-1010-6222	PERMITS,LICENSES,LEGAL NOTICES	73	350	100	100	17	20	50	50	50	
101-1010-6225	SERVICES BY OTHER GOV AGENCIES	455	2,127	7,000	7,000	4,123	7,000	7,000	5,000	5,000	
101-1010-6226	PERSONNEL RECRUITING EXPENSES	-	1,116	-	-	14,683	15,000	500	-	-	
101-1010-6231	NON-PROFIT SEED MONEY	9,986	10,000	10,000	10,000	-		10,000	-	-	
101-1010-6236	CATERING EXPENSE	-	-	-	-	454	1,500	2,000	1,500	1,500	
101-1010-6245	COPIER LEASE AND COPIES	-	-	-	-	1,612	2,400	3,000	3,000	3,000	
Total Operating Expenses		25,971	45,358	55,300	55,300	46,573	62,020	58,750	47,750	47,750	
101-1010-6302	COMPUTER SOFTWARE	-	20	-	-	-					
101-1010-6303	COMPUTER HARDWARE	-	239	1,000	1,000	-		1,000	1,000	1,000	
Total Hardware & Software		-	259	1,000	1,000	-	-	1,000	1,000	1,000	

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GENERAL FUND - 101											
101-1010-6402	OFFICE SUPPLIES & MATERIALS	1,691	1,830	3,000	3,000	1,501	2,500	3,000	3,000	3,000	
101-1010-6405	REFRESHMENTS	677	512	500	500	846	1,500	1,000	500	500	
101-1010-6409	AUDIO & VIDEO EXPENSES	3,174	4,909	14,000	14,000	5,223	10,000	12,000	9,000	9,000	
Total Consumable Supplies		5,542	7,251	17,500	17,500	7,570	14,000	16,000	12,500	12,500	
101-1010-6502	OFFICE SUPPLIES & MATERIALS	155	31	1,000	1,000	357					
Total Non-Consumable Supplies		155	31	1,000	1,000	357	-	-	-	-	
	Total Material & Services	54,719	89,849	131,793	131,793	79,066	141,320	145,950	131,450	126,450	
TOTAL MAYOR & COUNCIL		54,719	89,849	131,793	131,793	79,066	141,320	145,950	131,450	126,450	
CITY MANAGER - 1020											
	Personal Services										
101-1020-5010	WAGES & SALARIES	270,707	234,330	219,364	219,364	138,150	213,567	226,509	209,575	209,575	
101-1020-5030	OVERTIME	-	524	-	-	116	116				
101-1020-5210	INSURANCE BENEFITS	52,779	36,825	33,952	33,952	25,669	34,599	34,627	31,187	31,187	
101-1020-5220	FICA EXPENSES	21,522	19,211	16,919	16,919	10,488	16,257	17,328	16,032	16,032	
101-1020-5230	RETIREMENT	44,707	29,563	40,624	40,624	14,765	20,339	28,352	26,988	26,988	
101-1020-5242	WORKER'S COMPENSATION	935	141	616	616	294	521	673	630	630	
101-1020-5250	UNEMPLOYMENT INSURANCE	1,733	2,524	2,875	2,875	1,524	2,505	2,945	2,724	2,724	
	Total Personal Services	392,383	323,118	314,350	314,350	191,005	287,904	310,434	287,136	287,136	
	Material & Services										
101-1020-6004	LEGAL SERVICES	72,545	38,800	60,000	60,000	19,951	30,000	40,000	40,000	40,000	
101-1020-6014	ELECTRICAL SERVICES	27	-	-	-	-					
101-1020-6028	SURVEYING SERVICES	1,075	-	-	-	-					
101-1020-6030	OTHER PROF & TECHNICAL SERV	8,163	2,735	10,000	10,000	395	500	5,000	5,000	5,000	
Total Professional & Technical Services		81,809	41,535	70,000	70,000	20,346	30,500	45,000	45,000	45,000	
101-1020-6101	CLEANING EXPENSES	-	738	-	-	-					
101-1020-6103	ELECTRICAL EXPENSES	-	1,629	3,146	3,146	1,173	2,000	3,000	3,000	3,000	
101-1020-6106	GARBAGE EXPENSES	522	247	422	422	264	400	500	500	500	
101-1020-6109	GAS HEATING EXPENSE	-	407	1,338	1,338	225	500	800	800	800	
101-1020-6112	VEHICLE MAINTENANCE & REPAIR	1,418	-	-	-	-					
101-1020-6113	BLDG & GROUND MAINT & REPAIR	-	146	200	200	32	100	200	200	200	
Total Property Expenses		1,940	3,167	5,106	5,106	1,694	3,000	4,500	4,500	4,500	
101-1020-6201	TRAVEL, LOCAL (LINCOLN CNTY)	500	1,979	2,500	2,500	1,025	1,500	2,500	2,500	2,500	

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GENERAL FUND - 101											
101-1020-6202	TRAVEL, OUT OF COUNTY	3,173	2,006	3,000	3,000	839	2,000	3,000	3,000	3,000	
101-1020-6203	TRAVEL, OUT OF STATE	309	579	-	-	-		2,000	2,000	2,000	
101-1020-6204	TELEPHONE EXPENSES	10,876	9,784	10,000	10,000	4,570	8,000	10,000			
101-1020-6205	CELL PHONE EXPENSES	602	707	700	700	624	900	1,200	1,200	1,200	
101-1020-6208	PRINTING & BINDING EXPENSES	186	168	1,100	1,100	-	500	1,000	1,000	1,000	
101-1020-6209	NON CAPITAL LEASES	435	596	1,000	1,000	-					
101-1020-6211	MAINTENANCE AGREEMENTS	1,107	1,964	1,500	1,500	-					
101-1020-6213	MEMBERSHIPS, DUES & FEES	2,429	1,039	1,100	1,100	513	1,500	2,000	2,000	2,000	
101-1020-6215	POSTAGE/SHIPPING EXPENSES	317	345	500	500	150	200	500	500	500	
101-1020-6216	TRAINING (SEMINARS,WORKSHOPS)	7,729	4,121	9,000	9,000	2,381	3,500	9,000	9,000	9,000	
101-1020-6219	VOLUNTEER EXPENSES	-	10	-	-	-					
101-1020-6222	PERMITS,LICENSES,LEGAL NOTICES	151	201	250	250	-					
101-1020-6226	PERSONNEL RECRUITING EXPENSES	1,411	852	250	250	1,270	1,300	1,200	16,200	16,200	
101-1020-6227	EMPLOYEE HEALTH/APPRECIATION	-	373	1,000	1,000	481	1,000	1,000	1,000	1,000	
101-1020-6233	SERVICES CONTRACTS	-	32	-	-	-					
101-1020-6235	COMMUNITY INVOLVEMT/PARTICIPAT	870	542	1,000	1,000	36	50	1,000	1,000	1,000	
101-1020-6236	CATERING EXPENSE	-	109	-	-	-					
101-1020-6240	OTHER OPERATING EXPENSES	-	292	250	250	-		250	250	250	
101-1020-6245	COPIER LEASE AND COPIES	-	-	-	-	1,442	2,000	3,000	3,000	3,000	
Total Operations Expenses		30,096	25,697	33,150	33,150	13,331	22,450	37,650	42,650	42,650	
101-1020-6302	COMPUTER SOFTWARE	-	-	-	-	-					
101-1020-6303	COMPUTER HARDWARE	160	-	-	-	1,035	2,000	3,000	3,000	3,000	
101-1020-6309	VOICE OVER INTERNET	-	41	-	-	432	500	1,000	10,000	10,000	
Total Hardware & Software		160	41	-	-	1,467	2,500	4,000	13,000	13,000	
101-1020-6401	BLDG/GROUND SUPPLIES & MAT	20	448	1,000	1,000	-	500				
101-1020-6402	OFFICE SUPPLIES & MATERIALS	2,610	3,053	5,000	5,000	2,014	4,000	5,000	5,000	5,000	
101-1020-6404	SUBSCRIPTIONS & PERIODICALS	107	87	300	300	347	400	500	500	500	
101-1020-6405	REFRESHMENTS	123	309	500	500	139	200	500	500	500	
101-1020-6419	PAINT	-	-	-	-	41	100				
101-1020-6433	SAFETY COMMITTEE INCENTIVE PRG	-	-	-	-	733	1,000	-	-	-	
Total Consumable Expenses		2,860	3,896	6,800	6,800	3,274	6,200	6,000	6,000	6,000	
101-1020-6501	BLDG/GROUND SUPPLIES & MAT	-	128	-	-	-					
101-1020-6502	OFFICE SUPPLIES & MATERIALS	155	283	-	-	1,362	1,900	1,000	1,000	1,000	
101-1020-6504	CLOTHING & UNIFORMS	-	4,542	6,500	6,500	-	-				
101-1020-6507	FURNITURE & FIXTURES	100	300	-	-	-		2,000	2,000	2,000	
101-1020-6515	DVDs and CDs	201	-	-	-	-					
Total Non Consumable Expenses		456	5,253	6,500	6,500	1,362	1,900	3,000	3,000	3,000	

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GENERAL FUND - 101											
	Total Material & Services	117,321	79,589	121,556	121,556	41,474	66,550	100,150	114,150	114,150	
TOTAL CITY MANAGER		509,705	402,707	435,906	435,906	232,479	354,454	410,584	401,286	401,286	
INFORMATION TECHNOLOGY											
	Personal Services										
101-1025-5010	WAGES & SALARIES	103,200	103,867	107,698	107,698	71,679	107,629	108,861	111,040	111,040	
101-1025-5020	PART TIME/EXTRA HELP WAGES	874	-	-	-	-		28,073	-	-	
101-1025-5210	INSURANCE BENEFITS	20,099	24,986	22,561	22,561	15,671	21,877	23,006	23,017	23,017	
101-1025-5220	FICA EXPENSES	7,545	8,441	8,239	8,239	5,384	8,134	10,475	8,495	8,495	
101-1025-5230	RETIREMENT	14,509	18,516	22,057	22,057	14,680	22,042	22,294	22,741	22,741	
101-1025-5242	WORKER'S COMPENSATION	161	75	307	307	147	260	447	348	348	
101-1025-5250	UNEMPLOYMENT INSURANCE	592	1,013	1,400	1,400	784	1,251	1,780	1,444	1,444	
	Total Personal Services	146,979	156,900	162,262	162,262	108,343	161,193	194,936	167,085	167,085	
	Material & Services										
101-1025-6007	DATA PROCESSING SERVICES	338	22,381	20,000	20,000	15	10,000	20,000	20,000	20,000	
101-1025-6014	ELECTRICAL SERVICES	-	-	1,500	1,500	-	4,000	2,000	2,000	2,000	
Total Professional & Technical Services		338	22,381	21,500	21,500	15	14,000	22,000	22,000	22,000	
101-1025-6101	CLEANING EXPENSES	-	246	-	-	-					
101-1025-6103	ELECTRICAL EXPENSES	-	543	981	981	391	520	545	545	545	
101-1025-6106	GARBAGE EXPENSES	-	73	142	142	52	75	100	100	100	
101-1025-6109	GAS HEATING EXPENSE	-	136	371	371	75	100	125	125	125	
Total Property Expenses		-	998	1,494	1,494	518	695	770	770	770	
101-1025-6201	TRAVEL, LOCAL (LINCOLN CNTY)	56	1,170	1,500	1,500	115	200	1,000	1,000	1,000	
101-1025-6202	TRAVEL, OUT OF COUNTY	154	-	1,000	1,000	153	200	500	500	500	
101-1025-6203	TRAVEL, OUT OF STATE	-	474	-	-	-					
101-1025-6204	TELEPHONE EXPENSES	208	443	500	500	144	150	500			
101-1025-6205	CELL PHONE EXPENSES	961	999	1,000	1,000	663	1,000	1,000	1,000	1,000	
101-1025-6206	INTERNET EXPENSES	6,720	5,629	7,000	7,000	6,456	7,000	7,000	7,000	7,000	
101-1025-6208	PRINTING & BINDING EXPENSES			100	100			100	100	100	
101-1025-6212	ALARM MONITORING EXPENSES	-	-	-	-	239	500	1,000	1,000	1,000	
101-1025-6215	POSTAGE/SHIPPING EXPENSES	39	53	200	200	43	100	200	200	200	
101-1025-6216	TRAINING (SEMINARS,WORKSHOPS)	5,373	8,071	10,000	10,000	4,553	10,000	10,000	8,000	8,000	
101-1025-6222	PERMITS,LICENSES,LEGAL NOTICES	-	-	-	-	277	277	300	300	300	
101-1025-6237	PAST DUE CHGS/PENALTY	84	65	-	-	-					
Total Operating Expenses		13,595	16,903	21,300	21,300	12,643	19,427	21,600	19,100	19,100	

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GENERAL FUND - 101											
101-1025-6301	OPERATING LICENSES	550	-	-	-	-					
101-1025-6302	COMPUTER SOFTWARE	758	30	8,000	8,000	15,113	17,000	27,000	27,000	27,000	
101-1025-6303	COMPUTER HARDWARE	68,527	69,625	149,435	149,435	151,578	150,000	70,000	70,000	70,000	
101-1025-6304	PERIPHERAL HARDWARE	3,171	-	2,000	2,000	964	2,000	1,000	1,000	1,000	
101-1025-6305	MAINTENANCE AGREEMENTS	10,663	19,364	78,500	78,500	65,676	79,000	76,000	76,000	76,000	
101-1025-6307	DOMAIN RENEWAL	175	200	200	200	175	100	100	100	100	
101-1025-6308	COMPUTER LEASES	30,095	41,365	47,800	47,800	30,566	48,000	72,000	72,000	72,000	
101-1025-6309	VOICE OVER INTERNET	-	27	-	-	36	100	100	350	350	
Total Hardware & Software Expenses		113,939	130,611	285,935	285,935	264,107	296,200	246,200	246,450	246,450	
101-1025-6402	OFFICE SUPPLIES & MATERIALS	143	346	300	300	9	100	50	50	50	
101-1025-6403	VEHICLE FUEL,OIL,OTHER LIQUIDS	34	72	150	150	-	150	100	100	100	
101-1025-6404	SUBSCRIPTIONS & PERIODICALS	30	120	150	150	-					
101-1025-6405	REFRESHMENTS	51	-	-	-	32	15	50	50	50	
101-1025-6409	AUDIO & VIDEO EXPENSES	73	953	200	200	29	200	40,000	-	-	
101-1025-6415	SAFETY SUPPLIES	-	-	-	-	120					
Total Consumable Supplies		331	1,492	800	800	191	465	40,200	200	200	
101-1025-6501	BLDG/GROUND SUPPLIES & MAT	-	-	-	-	583	583				
101-1025-6502	OFFICE SUPPLIES & MATERIALS	300	147	500	500	113	500	100	100	100	
101-1025-6508	SMALL TOOLS & EQUIPMENT	1,128	350	1,000	1,000	1,506	1,226	2,000	2,000	2,000	
Total Non Consumable Supplies		1,428	496	1,500	1,500	2,201	2,309	2,100	2,100	2,100	
	Total Material & Services	129,630	172,880	332,529	332,529	279,675	333,096	332,870	290,620	290,620	
	Capital Outlay										
101-1025-7013	BUILDING IMPROVEMENTS	-	-	-	-	3,917					
101-1025-7446	EQUIPMENT	-	-	2,500	2,500	-					
	Total Capital Outlay	-	-	2,500	2,500	3,917	-	-	-	-	
TOTAL INFORMATION TECHNOLOGY		276,609	329,780	497,291	497,291	391,935	494,289	527,806	457,705	457,705	
COURT - 1030											
	Personal Outlay										
101-1030-5010	WAGES & SALARIES	12,067	44,026	46,192	46,192	12,718	19,030	18,935	40,800	40,800	
101-1030-5020	PART TIME/EXTRA HELP WAGES	384	1,571	-	-	-					
101-1030-5030	OVERTIME	-	2,931	-	-	53	100				
101-1030-5210	INSURANCE BENEFITS	1,312	5,630	4,936	4,936	32	32		7,384	7,384	
101-1030-5220	FICA EXPENSES	947	3,985	3,534	3,534	971	1,453	1,449	3,121	3,121	
101-1030-5230	RETIREMENT	835	5,240	5,586	5,586	34	34		1,933	1,933	

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GENERAL FUND - 101											
101-1030-5242	WORKER'S COMPENSATION	14	40	133	133	61	72	48	137	137	
101-1030-5250	UNEMPLOYMENT INSURANCE	94	477	600	600	153	235	246	530	530	
	Total Personal Outlay	15,653	63,900	60,981	60,981	14,020	20,956	20,678	53,905	53,905	
	Material & Services										
101-1030-6004	LEGAL SERVICES	10,830	6,067	3,000	3,000	416	816	1,000	1,000	1,000	
101-1030-6010	TRANSLATION/INTERPRETATIVE SER	1,050	1,200	1,000	1,000	415	915	1,000	1,000	1,000	
101-1030-6030	OTHER PROF & TECHNICAL SERV	-	500	1,000	1,000	-					
Total Professional & Technical Services		11,880	7,767	5,000	5,000	831	1,731	2,000	2,000	2,000	
101-1030-6101	CLEANING EXPENSES	-	369	-	-	-					
101-1030-6103	ELECTRICAL EXPENSES	-	814	1,472	1,472	586	900	1,100	1,100	1,100	
101-1030-6106	GARBAGE EXPENSES	-	110	213	213	77	300	200	200	200	
101-1030-6109	GAS HEATING EXPENSE	-	204	499	499	113	200	500	500	500	
Total Property Expenses		-	1,496	2,184	2,184	776	1,400	1,800	1,800	1,800	
101-1030-6202	TRAVEL, OUT OF COUNTY	-	-	-	-	31	100				
101-1030-6204	TELEPHONE EXPENSES	281	318	-	-	148	200	400			
101-1030-6208	PRINTING & BINDING EXPENSES	55	80	-	-	-					
101-1030-6213	MEMBERSHIPS, DUES & FEES	95	145	-	-	95	100	100	100	100	
101-1030-6215	POSTAGE/SHIPPING EXPENSES	425	457	1,000	1,000	230	500	500	500	500	
101-1030-6216	TRAINING (SEMINARS,WORKSHOPS)	155	70	-	-	1,029	1,500	1,500	1,500	1,500	
101-1030-6240	OTHER OPERATING EXPENSES	90	-	-	-	-					
Total Operating Expenses		1,101	1,070	1,000	1,000	1,533	2,400	2,500	2,100	2,100	
101-1030-6305	MAINTENANCE AGREEMENTS	-	-	-	-	1,370	1,500	1,500	1,500	1,500	
101-1030-6309	VOICE OVER INTERNET								350	350	
Total Hardware & Software		-	-	-	-	1,370	1,500	1,500	1,850	1,850	
101-1030-6402	OFFICE SUPPLIES & MATERIALS	301	175	-	-	161	350	500	500	500	
Total Consumable Supplies		301	175	-	-	161	350	500	500	500	
101-1030-6502	OFFICE SUPPLIES & MATERIALS	-	28	40	40	-	100	200	200	200	
101-1030-6509	REFERENCE BOOKS	160	-	-	-	-		200	200	200	
101-1030-6516	SIGNAGE	-	38	60	60	-					
Total Non Consumable Supplies		160	66	100	100	-	100	400	400	400	
	Total Material & Supplies	13,442	10,574	8,284	8,284	4,671	7,481	8,700	8,650	8,650	
TOTAL COURT		29,095	74,474	69,265	69,265	18,691	28,437	29,378	62,555	62,555	

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GENERAL FUND - 101											
	FACILITIES & GROUNDS MAINTENANCE - 1035 (Closed Cost Center)										
	Personal Services										
101-1035-5010	WAGES & SALARIES	-	160,896	-	-	-					
101-1035-5020	PART TIME/EXTRA HELP WAGES	-	20,404	-	-	-					
101-1035-5210	INSURANCE BENEFITS	-	51,065	-	-	-					
101-1035-5220	FICA EXPENSES	-	14,717	-	-	-					
101-1035-5230	RETIREMENT	-	28,760	-	-	-					
101-1035-5242	WORKER'S COMPENSATION	-	2,036	-	-	-					
101-1035-5250	UNEMPLOYMENT INSURANCE	-	1,741	-	-	-					
	Total Personal Services	-	279,620	-	-	-	-	-	-	-	
	Material & Services										
101-1035-6009	TEMPORARY EMPLOYMENT SERVICE	-	31,291	-	-	-					
101-1035-6014	ELECTRICAL SERVICES	-	395	-	-	-					
101-1035-6016	MECHANICAL SERVICES	-	6,575	-	-	-					
101-1035-6028	SURVEYING SERVICES	-	669	-	-	-					
101-1035-6030	OTHER PROF & TECHNICAL SERV	-	634	-	-	-					
Total Professional & Technical Services		-	39,564	-	-	-	-	-	-	-	
101-1035-6101	CLEANING EXPENSES	-	1,986	-	-	-					
101-1035-6102	RENTAL EXPENSES	-	433	-	-	-					
101-1035-6103	ELECTRICAL EXPENSES	-	10,751	-	-	-					
101-1035-6106	GARBAGE EXPENSES	-	6,372	-	-	-					
101-1035-6107	DISPOSAL EXPENSES	-	604	-	-	-					
101-1035-6109	GAS HEATING EXPENSE	-	956	-	-	-					
101-1035-6110	FUEL OIL HEATING EXPENSE	-	121	-	-	-					
101-1035-6112	VEHICLE MAINTENANCE & REPAIR	-	5,275	-	-	-					
101-1035-6113	BLDG & GROUND MAINT & REPAIR	-	133,811	-	-	-					
101-1035-6114	EQUIPMENT MAINTENANCE & REPAIR	-	3,143	-	-	-					
Total Property Expenses		-	163,451	-	-	-	-	-	-	-	
101-1035-6202	TRAVEL, OUT OF COUNTY	-	808	-	-	-					
101-1035-6203	TRAVEL, OUT OF STATE	-	34	-	-	-					
101-1035-6205	CELL PHONE EXPENSES	-	2,182	-	-	-					
101-1035-6208	PRINTING & BINDING EXPENSES	-	50	-	-	-					
101-1035-6211	MAINTENANCE AGREEMENTS	-	2,411	-	-	-					
101-1035-6212	ALARM MONITORING EXPENSES	-	1,157	-	-	-					
101-1035-6213	MEMBERSHIPS, DUES & FEES	-	180	-	-	-					
101-1035-6214	INSPECTIONS	-	480	-	-	-					
101-1035-6215	POSTAGE/SHIPPING EXPENSES	-	485	-	-	-					

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GENERAL FUND - 101											
101-1035-6216	TRAINING (SEMINARS,WORKSHOPS)	-	2,419	-	-	-					
101-1035-6222	PERMITS,LICENSES,LEGAL NOTICES	-	50	-	-	-					
101-1035-6226	PERSONNEL RECRUITING EXPENSES	-	104	-	-	-					
101-1035-6228	TAXES/LEASES/FEES PAID	-	246	-	-	-					
101-1035-6237	PAST DUE CHGS/PENALTY	-	2	-	-	-					
Total Operating Expenses		-	10,608	-	-	-	-	-	-	-	
101-1035-6401	BLDG/GROUND SUPPLIES & MAT	-	22,421	-	-	-					
101-1035-6402	OFFICE SUPPLIES & MATERIALS	-	89	-	-	-					
101-1035-6403	VEHICLE FUEL, OIL & OTHER LIQU	-	14,974	-	-	-					
101-1035-6405	REFRESHMENTS	-	195	-	-	-					
101-1035-6407	CLOTHING & UNIFORMS	-	1,625	-	-	-					
101-1035-6410	OTHER VEHICLE SUPPLIES & MAT	-	1,516	-	-	-					
101-1035-6414	GENERAL SUPPLIES	-	134	-	-	-					
101-1035-6415	SAFETY SUPPLIES	-	348	-	-	-					
101-1035-6416	FIRST AID-HEALTH & SAFETY	-	320	-	-	-					
101-1035-6419	PAINT	-	21	-	-	-					
101-1035-6420	ROCK	-	212	-	-	-					
101-1035-6432	RADIO COMMUNICATION	-	2,910	-	-	-					
Total Consumable Supplies		-	44,766	-	-	-	-	-	-	-	
101-1035-6501	BLDG/GROUND SUPPLIES & MAT	-	10,048	-	-	-					
101-1035-6502	OFFICE SUPPLIES & MATERIALS	-	267	-	-	-					
101-1035-6503	VEHICLE SUPPLIES & MATERIALS	-	30	-	-	-					
101-1035-6504	CLOTHING & UNIFORMS	-	650	-	-	-					
101-1035-6506	NON CAPITAL EQUIP & MACHINERY	-	5,582	-	-	-					
101-1035-6507	FURNITURE & FIXTURES	-	167	-	-	-					
101-1035-6508	SMALL TOOLS & EQUIPMENT	-	2,855	-	-	-					
101-1035-6518	SIGN POSTS - STANDARDS	-	31	-	-	-					
101-1035-6519	SIGN HARDWARE	-	129	-	-	-					
101-1035-6521	SIGN INSTALLATION MATERIALS	-	4	-	-	-					
101-1035-6525	CONCRETE	-	596	-	-	-					
Total Non Consumable Supplies		-	20,359	-	-	-	-	-	-	-	
101-1035-6601	LIABILITY INSURANCE PREMIUMS	-	3,665	-	-	-					
Total Insurance & Judgments		-	3,665	-	-	-	-	-	-	-	
	Total Material & Services	-	282,412	-	-	-	-	-	-	-	
TOTAL FACILITIES & GROUNDS MAINTENANCE		-	562,032	-	-	-	-	-	-	-	

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GENERAL FUND - 101											
FINANCE - 1050											
	Personal Services										
101-1050-5010	WAGES & SALARIES	259,966	247,234	292,238	292,238	120,950	182,764	301,376	307,408	307,408	
101-1050-5020	PART TIME/EXTRA HELP WAGES	7,454	22,637	-	-	25,518	37,362				
101-1050-5030	OVERTIME	-	11,888	2,500	2,500	6,302	9,500	5,000	5,000	5,000	
101-1050-5210	INSURANCE BENEFITS	36,214	45,091	51,321	51,321	40,458	57,394	100,299	100,337	100,337	
101-1050-5220	FICA EXPENSES	19,673	23,005	22,548	22,548	11,642	1,727	23,438	23,899	23,899	
101-1050-5230	RETIREMENT	44,021	38,928	51,326	51,326	14,991	24,024	39,863	40,662	40,662	
101-1050-5242	WORKER'S COMPENSATION	398	283	877	877	426	683	972	988	988	
101-1050-5250	UNEMPLOYMENT INSURANCE	1,567	2,875	3,832	3,832	1,641	2,598	3,983	4,061	4,061	
	Total Personal Services	369,294	391,941	424,642	424,642	221,929	316,052	474,931	482,355	482,355	
	Material & Services										
101-1050-6003	AUDIT SERVICES	31,390	9,470	-	-	-					
101-1050-6004	LEGAL SERVICES	6,274	4,999	5,000	5,000	871					
101-1050-6005	FINANCIAL SERVICES	-	-	-	-	43,618	80,000	25,000	25,000	25,000	
101-1050-6007	DATA PROCESSING SERVICES	16,673	3,643	10,000	10,000	-					
101-1050-6008	ADVERTISE & MARKETING SERVICE	993	594	-	-	330	1,500	1,500	1,500	1,500	
101-1050-6019	SERVICES OF BOND COUNSEL	531	-	-	-	-					
101-1050-6020	BANK & OTHER FINANCE SERVICES	30	1,341	-	-	2,519	4,300	8,500	5,000	5,000	
101-1050-6022	INSURANCE SERVICES	375	375	-	-	-					
101-1050-6030	OTHER PROF & TECHNICAL SERV	120	-	500	500	160	160				
Total Professional & Technical Services		56,387	20,422	15,500	15,500	47,498	85,960	35,000	31,500	31,500	
101-1050-6101	CLEANING EXPENSES	-	860	-	-	-					
101-1050-6103	ELECTRICAL EXPENSES	-	1,900	3,434	3,434	1,368	2,345	2,500	2,500	2,500	
101-1050-6106	GARBAGE EXPENSES	457	401	498	498	217	372	400	400	400	
101-1050-6109	GAS HEATING EXPENSE	-	475	1,297	1,297	263	450	500	500	500	
Total Property Expenses		457	3,637	5,229	5,229	1,848	3,167	3,400	3,400	3,400	
101-1050-6201	TRAVEL, LOCAL (LINCOLN CNTY)	650	1,255	1,000	1,000	-	100	100	1,000	1,000	
101-1050-6202	TRAVEL, OUT OF COUNTY	161	619	250	250	-		250	500	500	
101-1050-6203	TRAVEL, OUT OF STATE	663	-	-	-	-					
101-1050-6204	TELEPHONE EXPENSES	637	1,207	750	750	479	750	750			
101-1050-6205	CELL PHONE EXPENSES	300	1,013	500	500	433	750	750	750	750	
101-1050-6206	INTERNET EXPENSES	-	193	250	250	-					
101-1050-6207	ADVERTISING & MARKETING EXP	60	32	-	-	-					
101-1050-6208	PRINTING & BINDING EXPENSES	564	2,286	2,500	2,500	-	1,000	1,200	1,200	1,200	
101-1050-6209	NON CAPITAL LEASES	1,889	1,211	500	500	137	250	250	250	250	

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GENERAL FUND - 101											
101-1050-6211	MAINTENANCE AGREEMENTS	1,724	1,908	2,000	2,000	171	300	300	300	300	
101-1050-6213	MEMBERSHIPS, DUES & FEES	175	788	-	-	140	140	500	500	500	
101-1050-6215	POSTAGE/SHIPPING EXPENSES	3,168	4,453	-	-	4,070	6,100	7,000	7,000	7,000	
101-1050-6216	TRAINING (SEMINARS,WORKSHOPS)	2,413	6,388	-	-	805	805	2,000	4,000	4,000	
101-1050-6222	PERMITS,LICENSES,LEGAL NOTICES	350	-	-	-	260	260	250	250	250	
101-1050-6226	PERSONNEL RECRUITING EXPENSES	560	-	-	-	10,340	12,000				
101-1050-6228	TAXES/LEASES/FEES PAID	-	11,782	-	-	1,700	1,700	1,000	1,000	1,000	
101-1050-6245	COPIER LEASE AND COPIES	-	-	-	-	1,836	2,400	3,000	3,000	3,000	
Total Operating Expenses		13,314	33,134	7,750	7,750	20,372	26,555	17,350	19,750	19,750	
101-1050-6302	COMPUTER SOFTWARE	74,327	58,672	17,000	17,000	-					
101-1050-6303	COMPUTER HARDWARE	309	7,262	-	-	-		600	600	600	
101-1050-6304	PERIPHERAL HARDWARE	614	-	-	-	100	100				
101-1050-6305	MAINTENANCE AGREEMENTS	11,865	11,564	-	-	12,582	21,000	21,000	21,000	21,000	
101-1050-6309	VOICE OVER INTERNET	-	75	-	-	625	1,050	1,200	2,100	2,100	
Total Hardware & Software Expenses		87,115	77,573	17,000	17,000	13,307	22,150	22,800	23,700	23,700	
101-1050-6402	OFFICE SUPPLIES & MATERIALS	5,350	7,394	5,000	5,000	4,628	6,000	6,000	6,000	6,000	
101-1050-6404	SUBSCRIPTIONS & PERIODICALS	124	445	250	250	398	400	200	200	200	
101-1050-6405	REFRESHMENTS	225	230	250	250	-		125	125	125	
101-1050-6411	PURCHASE WATER	209	41	-	-	-					
101-1050-6416	FIRST AID-HEALTH & SAFETY	35	-	-	-	-					
Total Consumable Supplies		5,941	8,109	5,500	5,500	5,026	6,400	6,325	6,325	6,325	
101-1050-6502	OFFICE SUPPLIES & MATERIALS	4,916	1,554	2,000	2,000	532	600	600	600	600	
101-1050-6508	SMALL TOOLS & EQUIPMENT	4,000	-	-	-	-					
101-1050-6513	LIBRARY CHILD PROGRAMMING	56	-	-	-	-					
101-1050-6524	SUBSCRIPTION & PERIODICALS	-	116	-	-	-					
Total Non Consumable Supplies		8,972	1,671	2,000	2,000	532	600	600	600	600	
101-1050-6602	FIDELITY BOND PREMIUMS	-	-	500	500	375	375	400	400	400	
Total Insurance & Judgments		-	-	500	500	375	375	400	400	400	
	Total Material & Services	172,186	144,546	53,479	53,479	88,958	145,207	85,875	85,675	85,675	
	Capital Outlay										
101-1050-7012	IMPROVE OTHER THAN BLDGS							2,500	2,500	2,500	
	Total Capital Outlay	-	-	-	-	-	-	2,500	2,500	2,500	
TOTAL FINANCE		541,480	536,487	478,121	478,121	310,887	461,259	563,306	570,530	570,530	

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GENERAL FUND - 101											
HUMAN RESOURCES - 1052											
	Personal Services										
101-1052-5010	WAGES & SALARIES	-	26,376	91,638	91,638	62,485	78,361	72,984	61,992	61,992	
101-1052-5030	OVERTIME	-	1,755	-	-	-					
101-1052-5210	INSURANCE BENEFITS	-	8,944	31,165	31,165	19,102	22,594	24,947	18,296	18,296	
101-1052-5220	FICA EXPENSES	-	2,372	7,010	7,010	4,655	5,870	5,583	4,742	4,742	
101-1052-5230	RETIREMENT	-	-	13,562	13,562	6,499	9,750	9,302	5,579	5,579	
101-1052-5242	WORKER'S COMPENSATION	-	0	1,340	1,340	64	329	573	190	190	
101-1052-5250	UNEMPLOYMENT INSURANCE	-	248	1,191	1,191	675	881	949	806	806	
	Total Personal Services	-	39,694	145,906	145,906	93,479	117,785	114,338	91,605	91,605	
	Material & Services										
101-1052-6004	LEGAL SERVICES	-	1,750	5,000	5,000	4,982	7,000	7,000	7,000	7,000	
101-1052-6006	NEGOTIATION SERVICES	-	-	8,000	8,000	-			5,000	5,000	
101-1052-6030	OTHER PROF & TECHNICAL SERV	-	2,749	7,500	7,500	229	7,500	7,500	7,500	7,500	
101-1052-6032	HEALTH/PHYSICAL/MEDICAL SERV	-	711	1,000	1,000	-	1,000	1,000	1,000	1,000	
Total Professional & Technical Services		-	5,210	21,500	21,500	5,211	15,500	15,500	20,500	20,500	
101-1052-6101	CLEANING EXPENSES	-	123	-	-	-					
101-1052-6103	ELECTRICAL EXPENSES	-	271	491	491	195	350	500	500	500	
101-1052-6106	GARBAGE EXPENSES	-	37	71	71	26	50	50	50	50	
101-1052-6109	GAS HEATING EXPENSE	-	68	166	166	38	70	75	75	75	
Total Property Expenses		-	499	728	728	259	470	625	625	625	
101-1052-6202	TRAVEL, OUT OF COUNTY	-	90	350	350	367	500	1,000	1,000	1,000	
101-1052-6207	ADVERTISING & MARKETING EXP	-	715	750	750	-					
101-1052-6213	MEMBERSHIPS, DUES & FEES	-	40	-	-	180	200	1,000	1,000	1,000	
101-1052-6216	TRAINING (SEMINARS,WORKSHOPS)	-	914	750	750	1,202	1,500	2,000	2,000	2,000	
101-1052-6226	PERSONNEL RECRUITING EXPENSES	-	482	750	750	20	1,000	1,000	1,000	1,000	
101-1052-6227	EMPLOYEE HEALTH/APPRECIATION	-	-	-	-	64					
Total Operating Expenses		-	2,242	2,600	2,600	1,833	3,200	5,000	5,000	5,000	
101-1052-6309	VOICE OVER INTERNET	-	31	-	-	21	40	50	50	50	
Total Hardware & Software Expenses		-	31	-	-	21	40	50	50	50	
101-1052-6402	OFFICE SUPPLIES & MATERIALS	-	272	250	250	-	100	250	250	250	
101-1052-6404	SUBSCRIPTIONS & PERIODICALS	-	-	180	180	-		200	200	200	
101-1052-6415	SAFETY SUPPLIES	-	91	-	-	1,723	2,500	3,000			
101-1052-6416	FIRST AID-HEALTH & SAFETY	-	-	-	-	51	100	100			
101-1052-6430	OTHER CONSUMABLE SUPPLIES	-	-	-	-	108	150	150	150	150	
Total Consumable Supplies		-	363	430	430	1,881	2,850	3,700	600	600	

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GENERAL FUND - 101											
101-1052-6501	BLDG/GROUND SUPPLIES & MAT	-	-	-	-	747	1,000	1,000	1,000	1,000	
101-1052-6502	OFFICE SUPPLIES & MATERIALS	-	13	-	-	47	100	250	250	250	
101-1052-6504	CLOTHING & UNIFORMS								6,500	6,500	
101-1052-6526	SAFETY SUPPLIES							1,500			
Total Non Consumable Supplies		-	13	-	-	795	1,100	2,750	7,750	7,750	
	Total Material & Services	-	8,358	25,258	25,258	9,999	23,160	27,625	34,525	34,525	
TOTAL HUMAN RESOURCES		-	48,052	171,164	171,164	103,479	140,945	141,963	126,130	126,130	
SAFETY COORDINATOR-1053											
	Personal Services										
101-1053-5010	WAGES & SALARIES	-							24,294	24,294	
101-1053-5210	INSURANCE BENEFITS	-							6,724	6,724	
101-1053-5220	FICA EXPENSES	-							1,858	1,858	
101-1053-5230	RETIREMENT	-							4,975	4,975	
101-1053-5242	WORKER'S COMPENSATION	-							423	423	
101-1053-5250	UNEMPLOYMENT INSURANCE	-							316	316	
	Total Personal Services	-	-	-	-	-	-	-	38,590	38,590	
	Material & Services										
101-1053-6009	TEMPORARY EMPLOYMENT SERVICE								10,000	10,000	
101-1053-6030	OTHER PROF & TECHNICAL SERV								10,000	10,000	
101-1053-6032	HEALTH/PHYSICAL/MEDICAL SERV								5,200	5,200	
Total Professional & Technical Services		-	-	-	-	-	-	-	25,200	25,200	
101-1053-6202	TRAVEL, OUT OF COUNTY	-							500	500	
101-1053-6216	TRAINING (SEMINARS,WORKSHOPS)	-							2,000	2,000	
101-1053-6242	GRANT EXPENSE	-							10,000	10,000	
Total Operating Expenses		-	-	-	-	-	-	-	12,500	12,500	
101-1053-6409	AUDIO & VIDEO EXPENSES								3,400	3,400	
101-1053-6415	SAFETY SUPPLIES	-							20,300	20,300	
101-1053-6416	FIRST AID-HEALTH & SAFETY										
Total Consumable Supplies		-	-	-	-	-	-	-	23,700	23,700	
101-1053-6502	OFFICE SUPPLIES & MATERIALS	-							1,000	1,000	
101-1053-6526	SAFETY SUPPLIES								17,500	17,500	
Total Non Consumable Supplies		-	-	-	-	-	-	-	18,500	18,500	

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GENERAL FUND - 101											
	Total Material & Services	-	-	-	-	-	-	-	79,900	79,900	
TOTAL SAFETY COORDINATOR		-	-	-	-	-	-	-	118,490	118,490	
FINANCE CUSTOMER SERVICE - 1055											
	Material & Services										
101-1055-6030	OTHER PROF & TECHNICAL SERV	-	1,920	1,840	1,840	1,280	2,200	2,200	2,200	2,200	
Total Professional & Technical Services		-	1,920	1,840	1,840	1,280	2,200	2,200	2,200	2,200	
101-1055-6102	RENTAL EXPENSES	-	2,616	2,100	2,100	-					
Total Property Expenses		-	2,616	2,100	2,100	-	-	-	-	-	
101-1055-6208	PRINTING & BINDING EXPENSES	-	1,156	1,700	1,700	266	500	500	500	500	
101-1055-6209	NON CAPITAL LEASES	-	851	1,100	1,100	277	500	500	500	500	
101-1055-6211	MAINTENANCE AGREEMENTS	-	1,858	1,100	1,100	1,118	1,900	1,900	1,900	1,900	
101-1055-6215	POSTAGE/SHIPPING EXPENSES	-	18,245	27,400	27,400	15,839	27,000	30,000	27,000	27,000	
101-1055-6245	COPIER LEASE AND COPIES	-	-	-	-	929	1,600	1,800	1,800	1,800	
Total Operating Expenses		-	22,111	31,300	31,300	18,429	31,500	34,700	31,700	31,700	
101-1055-6402	OFFICE SUPPLIES & MATERIALS	-	1,681	1,200	1,200	7,371	7,500	6,000	6,000	6,000	
Total Consumable Supplies		-	1,681	1,200	1,200	7,371	7,500	6,000	6,000	6,000	
	Total Material & Services	-	28,328	36,440	36,440	27,080	41,200	42,900	39,900	39,900	
TOTAL FINANCE CUSTOMER SERVICE		-	28,328	36,440	36,440	27,080	41,200	42,900	39,900	39,900	
TOTAL CITY ADMINISTRATION		1,411,607	2,071,709	1,819,980	1,819,980	1,163,617	1,661,904	1,861,887	1,908,046	1,903,046	
POLICE - 1070											
	Personal Services										
101-1070-5010	WAGES & SALARIES	1,396,943	1,465,808	1,431,267	1,431,267	908,460	1,361,524	1,564,483	1,468,051	1,468,051	
101-1070-5020	PART TIME/EXTRA HELP WAGES	734	7,781	6,000	6,000	10,155	10,155	20,000	-	-	
101-1070-5030	OVERTIME	144,739	163,849	150,000	155,500	133,952	155,500	180,000	170,000	170,000	
101-1070-5050	CERTIFICATION PAY	-	-	22,574	22,574	15,468	21,223	20,525	20,525	20,525	
101-1070-5051	DETECTIVE PAY	-	-	7,318	7,318	3,212	4,039	7,521	7,521	7,521	
101-1070-5052	K-9 PAY	-	-	2,587	2,587	1,715	2,582	2,753	2,753	2,753	
101-1070-5053	COMMUNITY SERVICE PAY	-	-	3,072	3,072	6,506	8,823	7,013	7,090	7,090	

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GENERAL FUND - 101											
101-1070-5054	LIEU OF HOLIDAY PAY	-	-	44,772	44,772	19,305	32,850	43,214	47,705	47,705	
101-1070-5210	INSURANCE BENEFITS	430,620	414,823	424,508	424,508	277,912	403,518	484,645	440,175	440,175	
101-1070-5220	FICA EXPENSES	114,113	132,089	127,571	127,571	81,612	119,703	141,946	131,859	131,859	
101-1070-5230	RETIREMENT	249,314	236,992	51,310	51,310	31,699	50,144	52,007	52,410	52,410	
101-1070-5231	PERS RETIREMENT	-	42,448	277,398	277,398	167,956	228,420	242,207	227,267	227,267	
101-1070-5242	WORKER'S COMPENSATION	25,386	27,860	50,794	50,794	30,335	45,514	53,665	49,961	49,961	
101-1070-5250	UNEMPLOYMENT INSURANCE	9,052	16,003	21,679	21,679	11,884	18,357	24,122	22,407	22,407	
	Total Personal Services	2,370,901	2,507,652	2,620,850	2,626,350	1,700,172	2,462,352	2,844,101	2,647,724	2,647,724	
	Material & Services										
101-1070-6004	LEGAL SERVICES	5,910	5,414	10,000	10,000	3,010	4,515	10,000	10,000	10,000	
101-1070-6007	DATA PROCESSING SERVICES	-	60,324	115,000	115,000	18,168	27,252	170,000	30,000	30,000	
101-1070-6009	TEMPORARY EMPLOYMENT SERVICE	-	188	1,000	1,000	-		500	500	500	
101-1070-6013	AUTOMOTIVE SERVICES	1,640	-	-	-	4,641	4,641				
101-1070-6014	ELECTRICAL SERVICES	166	5,893	1,000	1,000	3,330	4,995	5,000	5,000	5,000	
101-1070-6023	PROFESSIONAL ABATEMENT SERV	4,953	1,215	35,000	35,000	2,193	35,000	30,000	30,000	30,000	
101-1070-6030	OTHER PROF & TECHNICAL SERV	30,848	13,287	5,000	5,000	6,561	9,842	10,000	5,000	5,000	
101-1070-6032	HEALTH/PHYSICAL/MEDICAL SERV	126	484	1,000	1,000	524	786	1,000	1,000	1,000	
Total Professional & Technical Services		43,643	86,804	168,000	168,000	38,427	87,031	226,500	81,500	81,500	
101-1070-6101	CLEANING EXPENSES	-	5,246	-	-	-					
101-1070-6103	ELECTRICAL EXPENSES	404	11,130	19,622	19,622	7,865	11,798	15,000	13,000	13,000	
101-1070-6106	GARBAGE EXPENSES	205	1,534	2,845	2,845	1,032	1,548	2,000	1,700	1,700	
101-1070-6108	PROPANE EXPENSE	-	-	-	-	11					
101-1070-6109	GAS HEATING EXPENSE	-	2,716	7,411	7,411	1,501	2,252	2,500	2,500	2,500	
101-1070-6112	VEHICLE MAINTENANCE & REPAIR	39,244	45,965	40,000	46,302	15,477	23,171	45,000	45,000	45,000	
101-1070-6113	BLDG & GROUND MAINT & REPAIR	24	836	-	-	-					
101-1070-6114	EQUIPMENT MAINTENANCE & REPAIR	735	-	1,000	1,000	-	750	1,000	1,000	1,000	
101-1070-6117	ASBESTOS ABATEMENT	1,558	-	-	-	-					
101-1070-6120	OTHER PROPERTY SERVICES	455	-	500	500	-	500	500	500	500	
101-1070-6149	GRANT EXPENSES	2,290	-	-	-	-					
Total Property Expenses		44,916	67,426	71,378	77,680	25,886	40,019	66,000	63,700	63,700	
101-1070-6201	TRAVEL, LOCAL (LINCOLN CNTY)	-	20	-	-	11					
101-1070-6202	TRAVEL, OUT OF COUNTY	17	298	-	-	1					
101-1070-6203	TRAVEL, OUT OF STATE	1,820	1,539	3,000	3,000	2,714	3,000	3,500	3,500	3,500	
101-1070-6204	TELEPHONE EXPENSES	5,929	5,426	10,000	10,000	2,302	3,453	7,500			
101-1070-6205	CELL PHONE EXPENSES	21,417	15,020	15,000	15,000	9,215	13,823	15,000	15,000	15,000	
101-1070-6206	INTERNET EXPENSES	48	20	-	-	-					
101-1070-6207	ADVERTISING & MARKETING EXP	708	1,977	1,000	1,000	890	1,335	2,000	1,500	1,500	
101-1070-6208	PRINTING & BINDING EXPENSES	3,574	3,807	3,000	3,000	795	2,500	2,000	2,000	2,000	

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GENERAL FUND - 101											
101-1070-6209	NON CAPITAL LEASES	6,839	7,383			-					
101-1070-6211	MAINTENANCE AGREEMENTS	1,096	-	-	-	-					
101-1070-6212	ALARM MONITORING EXPENSES	264	198	500	500	132	198	500	500	500	
101-1070-6213	MEMBERSHIPS, DUES & FEES	5,396	9,840	3,000	3,000	3,214	4,821	5,000	5,000	5,000	
101-1070-6214	INSPECTIONS	318	-	-	-	-					
101-1070-6215	POSTAGE/SHIPPING EXPENSES	2,323	2,354	2,000	2,000	1,750	2,625	2,500	2,500	2,500	
101-1070-6216	TRAINING (SEMINARS,WORKSHOPS)	10,842	12,869	14,000	14,000	8,782	13,173	15,000	14,000	14,000	
101-1070-6218	PARKING ENFORCEMENT EXPENSES	43,745	51,420	48,000	48,000	32,812	49,218	50,000	50,000	50,000	
101-1070-6219	VOLUNTEER EXPENSES	1,501	1,847	4,000	4,000	1,230	1,845	3,000	3,000	3,000	
101-1070-6222	PERMITS,LICENSES,LEGAL NOTICES	35	286	-	-	40	60				
101-1070-6224	911 EXCISE PASS THROUGH	-	10,250	-	-	-					
101-1070-6225	SERVICES BY OTHER GOV AGENCIES	512	347,652	241,000	241,000	151,230	339,095	351,950	355,000	355,000	
101-1070-6226	PERSONNEL RECRUITING EXPENSES	2,226	332	1,500	1,500	2,083	3,125	2,500	2,500	2,500	
101-1070-6233	SERVICES CONTRACTS	350	-	-	-	-					
101-1070-6235	COMMUNITY INVOLVEMT/PARTICIPAT	72	-	-	-	-					
101-1070-6240	OTHER OPERATING EXPENSES	579	-	-	-	-					
101-1070-6245	COPIER LEASE AND COPIES	-	-	8,000	8,000	3,011	4,517	8,000	8,000	8,000	
101-1070-6246	TRAFFIC SAFETY EXPENSES							15,000	15,000	15,000	
Total Operating Expenses		109,612	472,536	354,000	354,000	220,211	442,788	483,450	477,500	477,500	
101-1070-6301	OPERATING LICENSES	324	175	5,000	5,000	-					
101-1070-6303	COMPUTER HARDWARE	4,487	512	3,000	3,000	8,739	13,109	15,000	15,000	15,000	
101-1070-6305	MAINTENANCE AGREEMENTS	755	47,132	-	-	677	1,015	2,000	2,000	2,000	
101-1070-6309	VOICE OVER INTERNET	-	29	-	-	679	1,019	1,500	5,900	5,900	
Total Hardware & Software Expenses		5,566	47,847	8,000	8,000	10,095	15,143	18,500	22,900	22,900	
101-1070-6402	OFFICE SUPPLIES & MATERIALS	8,523	8,667	10,000	10,000	5,652	8,478	11,000	10,000	10,000	
101-1070-6403	VEHICLE FUEL,OIL,OTHER LIQUIDS	58,333	56,439	50,000	50,000	29,978	44,967	50,000	50,000	50,000	
101-1070-6404	SUBSCRIPTIONS & PERIODICALS	2,990	2,531	2,000	2,000	902	1,353	3,000	3,000	3,000	
101-1070-6405	REFRESHMENTS	1,858	1,575	1,000	1,000	1,088	1,632	2,000	1,800	1,800	
101-1070-6407	CLOTHING & UNIFORMS	9,343	9,661	15,000	15,000	7,463	11,195	15,000	15,000	15,000	
101-1070-6411	PURCHASE WATER	-	31	-	-	-					
101-1070-6414	GENERAL SUPPLIES	2,119	1,082	2,000	2,000	240	360	1,500	1,500	1,500	
101-1070-6415	SAFETY SUPPLIES	155	176	1,000	1,000	-		1,000	1,000	1,000	
101-1070-6416	FIRST AID-HEALTH & SAFETY	16	805	500	500	901	1,352	500	500	500	
101-1070-6417	AMMUNITION & RANGE SUPPLIES	941	7,772	2,000	2,000	-		15,000	10,000	10,000	
101-1070-6418	K-9 EXPENSES	6,168	4,551	5,000	5,000	2,579	3,869	5,000	5,000	5,000	
101-1070-6419	PAINT	-	147	-	-	171	257				
101-1070-6432	RADIO COMMUNICATION	(8,920)	2,656	-	-	-		16,000	16,000	16,000	
Total Consumable Supplies		81,528	96,094	88,500	88,500	48,973	73,463	120,000	113,800	113,800	

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GENERAL FUND - 101											
101-1070-6502	OFFICE SUPPLIES & MATERIALS	2,818	2,343	-	-	2,779	3,000				
101-1070-6503	VEHICLE SUPPLIES & MATERIALS	3,082	2,518	-	-	832	900				
101-1070-6504	CLOTHING & UNIFORMS	2,830	3,233	-	-	391	400				
101-1070-6505	FIREARMS & RELATED EXPENSES	7,322	1,348	-	-	8,832	9,000				
101-1070-6507	FURNITURE & FIXTURES	314	1,692	3,000	3,000	4,489	6,734	5,000	5,000	5,000	
101-1070-6508	SMALL TOOLS & EQUIPMENT	17,764	2,999	8,000	8,000	2,237	3,356	8,000	8,000	8,000	
101-1070-6513	LIBRARY CHILD PROGRAMMING	(17)	-	-	-	-					
101-1070-6515	DVDs and CDs	25	-	-	-	-					
101-1070-6516	SIGNAGE	10	522	1,000	1,000	309	463	1,000	1,000	1,000	
101-1070-6524	SUBSCRIPTION & PERIODICALS	2,065	83	-	-	2,765	4,148				
101-1070-6530	OTHER NON-CONSUMABLE SUPPLIES	-	5,000	-	-	-					
Total Non Consumable Supplies		36,213	19,736	12,000	12,000	22,634	28,001	14,000	14,000	14,000	
101-1070-6601	LIABILITY INSURANCE PREMIUMS	40,464	43,581	50,000	51,036	55,291	55,200	60,000	60,891	60,891	
Total Insurance & Judgments		40,464	43,581	50,000	51,036	55,291	55,200	60,000	60,891	60,891	
	Total Material & Services	361,941	834,025	751,878	759,216	421,517	741,645	988,450	834,291	834,291	
	Capital Outlay										
101-1070-7003	CAPITAL EQUIPMENT ACQUISTION	3,150	-	-	-	2,056	2,100	160,000			
101-1070-7004	VEHICLE ACQUISTION	109,777	49,447	60,000	60,000	79,799	79,999	180,000	135,000	135,000	
101-1070-7010	COMPUTER EQUIP ACQUISTION	29,968	16,414	15,000	15,000	670	10,000	114,000	96,000	96,000	
101-1070-7013	BUILDING IMPROVEMENTS	-	7,125	-	-	-		3,250			
	Total Capital Outlay	142,895	72,986	75,000	75,000	82,525	92,099	457,250	231,000	231,000	
101-1070-9755	RESERVE FOR FUTURE CAPITAL	-	-	35,000	-	-					
TOTAL POLICE		2,875,737	3,414,663	3,482,728	3,460,566	2,204,214	3,296,096	4,289,801	3,713,015	3,713,015	
CENTRAL DISPATCH - 1080 (Closed Cost Center)											
	Material & Services										
101-1080-6030	OTHER PROF & TECHNICAL SERV	41,686	-	-	-	-					
101-1080-6047	911 EXCISE TAX PASS THRU	36,585	-	-	-	-					
Total Professional & Technical Services		78,271	-	-	-	-	-	-	-	-	
101-1080-6225	SERVICES BY OTHER GOV AGENCIES	382,900	-	-	-	-					
Total Operating Expenses		382,900	-	-	-	-	-	-	-	-	
	Total Material & Services	461,171	-	-	-	-	-	-	-	-	

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GENERAL FUND - 101											
TOTAL CENTRAL DISPATCH		461,171	-	-	-	-	-	-	-	-	
FIRE - 1090											
	Personal Services										
101-1090-5010	WAGES & SALARIES	531,482	629,240	732,753	732,753	489,951	736,982	801,759	792,363	792,363	
101-1090-5020	PART TIME/EXTRA HELP WAGES	33,642	18,070	24,000	24,000	23,077	24,000	36,000	36,000	36,000	
101-1090-5030	OVERTIME	69,998	76,840	50,000	106,441	93,216	106,441	50,000	75,000	75,000	
101-1090-5035	ON CALL							9,125	-	-	
101-1090-5040	VOLUNTEER PAYROLL	22,515	36,335	56,000	72,000	34,503	72,000	72,000	72,000	72,000	
101-1090-5050	CERTIFICATION PAY	-	-	10,913	10,913	7,157	10,821	12,614	12,837	12,837	
101-1090-5054	LIEU OF HOLIDAY PAY	-	-	31,878	31,878	4,935	12,561	30,880	26,879	26,879	
101-1090-5210	INSURANCE BENEFITS	141,375	147,365	155,842	155,842	104,646	145,462	207,385	170,969	170,969	
101-1090-5220	FICA EXPENSES	50,010	61,674	69,274	69,274	48,300	72,012	77,447	77,654	77,654	
101-1090-5230	RETIREMENT	97,421	104,215	3,042	3,042	-	3,042	3,150	3,213	3,213	
101-1090-5231	PERS RETIREMENT	-	22,346	165,368	165,368	112,433	156,537	146,640	148,483	148,483	
101-1090-5242	WORKER'S COMPENSATION	17,668	21,817	27,460	27,460	18,956	28,635	46,005	45,500	45,500	
101-1090-5250	UNEMPLOYMENT INSURANCE	3,745	6,655	11,044	11,044	6,150	10,180	12,225	12,260	12,260	
	Total Personal Services	967,856	1,124,557	1,337,574	1,410,015	943,324	1,378,673	1,505,230	1,473,158	1,473,158	
	Material & Services										
101-1090-6004	LEGAL SERVICES	875	4,690	2,600	2,600	514	2,000	3,000	3,000	3,000	
101-1090-6014	ELECTRICAL SERVICES	268	1,649	3,000	3,000	-	1,000	1,000	1,000	1,000	
101-1090-6017	TITLE & REAL ESTATE SERVICES	-	4,705	-	-	-					
101-1090-6030	OTHER PROF & TECHNICAL SERV	17,471	4,048	6,000	6,000	1,915	3,000	8,000	4,000	4,000	
101-1090-6032	HEALTH/PHYSICAL/MEDICAL SERV	821	2,884	-	-		3,000	5,000	5,000	5,000	
Total Professional & Technical Services		19,435	17,976	11,600	11,600	2,429	9,000	17,000	13,000	13,000	
101-1090-6101	CLEANING EXPENSES	809	877	-	-	312	600	700	700	700	
101-1090-6102	RENTAL EXPENSES	826	699	900	900	158	250	300	300	300	
101-1090-6103	ELECTRICAL EXPENSES	12,837	11,147	12,000	12,000	7,891	12,000	12,000	12,000	12,000	
101-1090-6105	WATER & SEWAGE EXPENSES	-	-	-	-	2,352	4,200	4,000	4,000	4,000	
101-1090-6106	GARBAGE EXPENSES	1,414	1,469	2,200	2,200	837	600	700	700	700	
101-1090-6107	DISPOSAL EXPENSES	-	14	100	100	150	200	200	200	200	
101-1090-6111	GENERAL MAINT & REPAIR EXPENSE	386	17	1,000	1,000	-	1,000	1,000	1,000	1,000	
101-1090-6112	VEHICLE MAINTENANCE & REPAIR	23,936	32,052	30,000	30,000	12,218	18,000	30,000	30,000	30,000	
101-1090-6113	BLDG & GROUND MAINT & REPAIR	8,682	12,573	18,000	18,000	1,102	2,000	15,000	13,000	13,000	
101-1090-6114	EQUIPMENT MAINTENANCE & REPAIR	8,678	4,392	10,000	10,000	1,544	6,000	6,000	6,000	6,000	
Total Property Expenses		57,568	63,240	74,200	74,200	26,564	44,850	69,900	67,900	67,900	

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GENERAL FUND - 101											
101-1090-6202	TRAVEL, OUT OF COUNTY	227	1,705	1,000	1,000	1,430	2,000	2,000	2,000	2,000	
101-1090-6203	TRAVEL, OUT OF STATE	444	952	500	500	968	2,000	2,000	2,000	2,000	
101-1090-6204	TELEPHONE EXPENSES	2,387	3,214	3,500	3,500	1,901	3,000	3,000	1,700	1,700	
101-1090-6205	CELL PHONE EXPENSES	1,108	1,091	1,200	1,200	610	800	1,000	1,000	1,000	
101-1090-6206	INTERNET EXPENSES	346	498	800	800	512	800	800	800	800	
101-1090-6208	PRINTING & BINDING EXPENSES	381	1,321	1,000	1,000	628	1,100	1,100	1,100	1,100	
101-1090-6209	NON CAPITAL LEASES	65	-	400	400	-					
101-1090-6210	OPERATING LICENSES	525	77	200	200	-					
101-1090-6211	MAINTENANCE AGREEMENTS	556	909	500	500	-	500	500	500	500	
101-1090-6213	MEMBERSHIPS, DUES & FEES	1,164	1,545	1,000	1,000	1,344	1,500	1,500	1,500	1,500	
101-1090-6214	INSPECTIONS	300	300	600	600	300	600	600	600	600	
101-1090-6215	POSTAGE/SHIPPING EXPENSES	687	287	500	500	103	200	300	300	300	
101-1090-6216	TRAINING (SEMINARS,WORKSHOPS)	18,948	14,986	6,000	6,000	10,167	15,000	20,000	18,000	18,000	
101-1090-6219	VOLUNTEER EXPENSES	14,387	2,918	5,000	5,000	293	5,000	5,000	5,000	5,000	
101-1090-6222	PERMITS,LICENSES,LEGAL NOTICES	390	1,728	1,000	1,000	184	200	200	200	200	
101-1090-6224	911 EXCISE PASS THROUGH	-	1,952	-	-	-					
101-1090-6225	SERVICES BY OTHER GOV AGENCIES	-	67,425	71,000	71,000	29,453	30,000	30,000	30,000	69,210	
101-1090-6226	PERSONNEL RECRUITING EXPENSES	1,287	-	1,500	1,500	-	1,500	3,000	3,000	3,000	
101-1090-6227	EMPLOYEE HEALTH/APPRECIATION	100	156	2,000	2,000	237	2,000	2,000	2,000	2,000	
101-1090-6228	TAXES/LEASES/FEES PAID	246	48	500	500	270	400	400	400	400	
101-1090-6231	NON-PROFIT SEED MONEY		-	100	100	-	100	100	-	-	
101-1090-6235	COMMUNITY INVOLVEMT/PARTICIPAT	121	345	100	100	84	100	100	100	100	
101-1090-6242	GRANT EXPENSES	-	88,948	5,000	348,850	71,353	348,850	300,000	126,625	126,625	
101-1090-6245	COPIER LEASE AND COPIES	-	-	-	-	-	546	900	2,000	2,000	2,000
Total Operating Expenses		43,669	190,406	103,400	447,250	120,383	416,550	375,600	198,825	238,035	
101-1090-6302	COMPUTER SOFTWARE	-	508	-	-	-		2,000	2,000	2,000	
101-1090-6303	COMPUTER HARDWARE	-	-	-	-	217	217	15,000	15,000	15,000	
101-1090-6304	PERIPHERAL HARDWARE	1,150	-	-	-	109	109	5,000	5,000	5,000	
101-1090-6305	MAINTENANCE AGREEMENTS	65	65	-	-	-		11,000	11,000	11,000	
101-1090-6306	SITE LICENSES	-	2,773	-	-	2,973	3,000	4,000	4,000	4,000	
101-1090-6309	VOICE OVER INTERNET	-	-	-	-	176	250	300	3,900	3,900	
Total Hardware & Software Expenses		1,215	3,346	-	-	3,474	3,576	37,300	40,900	40,900	
101-1090-6401	BLDG/GROUND SUPPLIES & MAT	83	1,182	1,000	1,000	144	500	1,000	1,000	1,000	
101-1090-6402	OFFICE SUPPLIES & MATERIALS	1,611	2,345	2,000	2,000	624	2,000	2,000	2,000	2,000	
101-1090-6403	VEHICLE FUEL,OIL,OTHER LIQUIDS	20,179	23,523	24,000	24,311	12,336	19,000	21,000	21,000	21,000	
101-1090-6404	SUBSCRIPTIONS & PERIODICALS	-	-	-	-	87	200	2,000	2,000	2,000	
101-1090-6405	REFRESHMENTS	628	836	2,000	2,000	1,049	1,500	1,500	1,500	1,500	
101-1090-6407	CLOTHING & UNIFORMS	-	16	100	100	1,749	2,000				

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GENERAL FUND - 101											
101-1090-6409	AUDIO & VIDEO EXPENSES	-	355	-	-	47	100	200	200	200	
101-1090-6410	OTHER VEHICLE SUPPLIES & MAT	56	2,022	-	-	175	300	500	500	500	
101-1090-6411	PURCHASE WATER	5,515	5,778	100	100		100	100	100	100	
101-1090-6412	COMMUNITY CELEBRATIONS	286	358	100	100	104	150	200	200	200	
101-1090-6413	PROGRAM CONSUMABLE SUPPLIES	2,164	755	1,500	1,500	13	1,200	1,500	1,500	1,500	
101-1090-6414	GENERAL SUPPLIES	67	1,631	2,500	2,500	2,793	3,000	3,000	2,500	2,500	
101-1090-6415	SAFETY SUPPLIES	538	6,098	800	800	803	1,200	1,200	1,200	1,200	
101-1090-6416	FIRST AID-HEALTH & SAFETY	6,301	5,461	6,000	6,000	3,783	5,000	6,000	6,000	6,000	
101-1090-6419	PAINT	-	18	-	-	480	480	250	250	250	
101-1090-6430	OTHER CONSUMABLE SUPPLIES	152	833	1,200	1,200	-		1,000	1,000	1,000	
101-1090-6431	EMS EQUIPMENT & SUPPLIES	-	-	-	-	39	100	100	100	100	
101-1090-6432	RADIO COMMUNICATION	-	-	2,500	2,500	6,046	8,000	8,000	8,000	8,000	
Total Consumable Supplies		37,578	51,210	43,800	44,111	30,273	44,830	49,550	49,050	49,050	
101-1090-6501	BLDG/GROUND SUPPLIES & MAT	317	789	1,000	1,000	107	200	1,000	800	800	
101-1090-6502	OFFICE SUPPLIES & MATERIALS	609	216	500	500	60	300	500	500	500	
101-1090-6503	VEHICLE SUPPLIES & MATERIALS	561	11,138	2,000	2,000	137	500	2,000	2,000	2,000	
101-1090-6504	CLOTHING & UNIFORMS	11,984	11,020	23,000	23,000	17,227	23,000	25,000	25,000	25,000	
101-1090-6506	NON-CAPITAL EQUIP & MACHINERY	4,806	6,737	9,500	9,500	283	9,000	9,000	9,000	9,000	
101-1090-6507	FURNITURE & FIXTURES	1,023	1,596	2,000	2,000	20	500	500	500	500	
101-1090-6508	SMALL TOOLS & EQUIPMENT	4,232	2,231	6,000	6,000	2,270	6,000	8,000	6,000	6,000	
101-1090-6515	DVDs and CDs	24	-	100	100	-	100	100	100	100	
101-1090-6516	SIGNAGE	-	249	-	-	630	630	500	500	500	
101-1090-6523	PROGRAM NON-CONSUMABLE SUPPLY	-	120	-	-	-	100	100	100	100	
101-1090-6527	EMS EQUIPMENT & SUPPLIES	-	208	-	-	746	2,000	2,000	2,000	2,000	
101-1090-6530	OTHER NON-CONSUMABLE SUPPLIES	-	172	3,000	3,000	12	100	500	500	500	
Total Non Consumable Supplies		23,555	34,476	47,100	47,100	21,491	42,430	49,200	47,000	47,000	
101-1090-6601	LIABILITY INSURANCE PREMIUMS	25,679	63,841	38,000	38,000	33,412	35,000	35,000	25,525	25,525	
Total Insurance & Judgments		25,679	63,841	38,000	38,000	33,412	35,000	35,000	25,525	25,525	
	Total Material & Supplies	208,699	424,494	318,100	662,261	238,027	596,236	633,550	442,200	481,410	
	Capital Outlay										
101-1090-7002	BUILDING ACQUISTION	-	275,000	100,000	20,000	-	20,000				
101-1090-7003	CAPITAL EQUIPMENT ACQUISTION	9,383	80,000	50,000	-	-		92,000	33,000	33,000	
101-1090-7004	VEHICLE ACQUISTION	-	1,500	100,000	50,000	32,400					
101-1090-7010	COMPUTER EQUIP ACQUISTION							40,720	20,160	20,160	
101-1090-7012	IMPROVE OTHER THAN BUILDING							34,000			
101-1090-7013	BUILDING IMPROVEMENTS	-	4,300	-	-	11,889		159,200	20,000	20,000	
101-1090-7018	STREET IMPROVEMENTS COSTS	-	1,150	-	-	-					

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GENERAL FUND - 101											
	Total Capital Outlay	9,383	361,950	250,000	70,000	44,289	20,000	325,920	73,160	73,160	
	Debt Service										
101-1090-8001	LOAN FEES	-	2,139	-	-	-					
	Total Debt Service	-	2,139	-	-	-	-	-	-	-	
101-1090-9755	RESERVE FOR FUTURE CAPITAL	-	-	100,000	-	-					
TOTAL FIRE		1,185,938	1,913,140	2,005,674	2,142,276	1,225,640	1,994,909	2,464,700	1,988,518	2,027,728	
FIRE RESERVE- 1095 (Closed Cost Center)											
	Material & Services										
101-1095-6215	POSTAGE/SHIPPING EXPENSES	91	-	-	-	-					
Total Operating Expenses		91	-	-	-	-	-	-	-	-	
101-1095-6414	GENERAL SUPPLIES	98	-	-	-	-					
Total Consumable Supplies		98	-	-	-	-	-	-	-	-	
101-1095-6504	CLOTHING & UNIFORMS	17,007	-	-	-	-					
101-1095-6506	NON-CAPITAL EQUIP & MACHINERY	3,615	-	-	-	-					
101-1095-6508	SMALL TOOLS & EQUIPMENT	4,246	-	-	-	-					
Total Non Consumable Supplies		24,867	-	-	-	-	-	-	-	-	
	Total Material & Services	25,056	-	-	-	-	-	-	-	-	
	Capital Outlay										
101-1095-7012	IMPROVE OTHER THAN BLDGS	12,988	-	-	-	-					
	Total Capital Outlay	12,988	-	-	-	-	-	-	-	-	
	Transfers to Other Funds										
101-1095-9005	TRANSFER TO GEN DEBT SVC FUND	166,409	-	-	-	-					
	Total Transfer to Other Funds	166,409	-	-	-	-	-	-	-	-	
TOTAL FIRE RESERVE		204,453	-	-	-	-	-	-	-	-	
LIBRARY - 1010											

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GENERAL FUND - 101											
	Personal Services										
101-1100-5010	WAGES & SALARIES	459,770	401,348	505,015	505,015	243,493	372,664	382,567	390,229	390,229	
101-1100-5020	PART TIME/EXTRA HELP WAGES	24,469	73,675	-	-	62,052	86,105	115,102	117,411	117,411	
101-1100-5030	OVERTIME	5	-	-	-	21	21				
101-1100-5210	INSURANCE BENEFITS	112,886	117,822	102,956	102,956	56,239	77,138	78,171	78,219	78,219	
101-1100-5220	FICA EXPENSES	34,556	38,496	38,647	38,647	22,846	34,568	38,072	38,834	38,834	
101-1100-5230	RETIREMENT	73,118	74,150	90,885	90,885	44,443	68,656	74,518	76,010	76,010	
101-1100-5242	WORKER'S COMPENSATION	900	454	1,569	1,569	775	1,309	1,766	1,791	1,791	
101-1100-5250	UNEMPLOYMENT INSURANCE	2,831	4,991	6,568	6,568	3,261	5,252	6,470	6,599	6,599	
	Total Personal Services	708,536	710,936	745,640	745,640	433,129	645,713	696,666	709,093	709,093	
	Material & Services										
101-1100-6004	LEGAL SERVICES	3,203	225	500	500	-		500	501	501	
101-1100-6014	ELECTRICAL SERVICES	215	-	-	-	581	581				
101-1100-6030	OTHER PROF & TECHNICAL SERV	93	-	20,000	20,000	20,000	20,000				
Total Professional & Technical Services		3,511	225	20,500	20,500	20,581	20,581	500	501	501	
101-1100-6101	CLEANING EXPENSES	17,598	16,594	-	-	1,500	1,500	1,500	1,500	1,500	
101-1100-6103	ELECTRICAL EXPENSES	11,897	13,978	12,000	12,000	6,481	11,000	13,500	13,500	13,500	
101-1100-6105	WATER & SEWAGE EXPENSES	-	-	750	750	-	300	300	300	300	
101-1100-6106	GARBAGE EXPENSES	1,451	1,487	1,600	1,600	807	1,500	1,400	1,400	1,400	
101-1100-6109	GAS HEATING EXPENSE	4,098	4,091	5,000	5,000	1,944	3,500	4,500	4,500	4,500	
101-1100-6112	VEHICLE MAINTENANCE & REPAIR	172	698	1,000	1,000	244	500	750	750	750	
101-1100-6113	BLDG & GROUND MAINT & REPAIR	8,287	17,416	9,000	9,000	3,888	10,000	13,000	13,000	13,000	
101-1100-6114	EQUIPMENT MAINTENANCE & REPAIR	-	396	-	-	-					
Total Property Expenses		43,503	54,660	29,350	29,350	14,864	28,300	34,950	34,950	34,950	
101-1100-6201	TRAVEL, LOCAL (LINCOLN CNTY)	333	417	750	750	166	400	400	400	400	
101-1100-6202	TRAVEL, OUT OF COUNTY	2,479	1,976	3,000	3,000	521	1,600	2,000	2,000	2,000	
101-1100-6203	TRAVEL, OUT OF STATE	-	480	-	-	-					
101-1100-6204	TELEPHONE EXPENSES	4,715	6,505	5,600	5,600	3,321	5,000	5,000			
101-1100-6207	ADVERTISING & MARKETING EXP	191	600	400	400	243	500	400	400	400	
101-1100-6208	PRINTING & BINDING EXPENSES	-	40	100	100	-		250	250	250	
101-1100-6211	MAINTENANCE AGREEMENTS	2,228	4,046	3,900	3,900	1,974	3,900	3,900	3,900	3,900	
101-1100-6212	ALARM MONITORING EXPENSES	352	425	500	500	355	500	500	500	500	
101-1100-6213	MEMBERSHIPS, DUES & FEES	68,474	25,766	28,000	28,000	30,444	32,000	35,000	35,000	35,000	
101-1100-6214	INSPECTIONS	125	-	-	-	-					
101-1100-6215	POSTAGE/SHIPPING EXPENSES	3,461	3,583	4,000	4,000	999	2,000	2,000	2,000	2,000	
101-1100-6216	TRAINING (SEMINARS,WORKSHOPS)	2,027	2,672	3,000	3,000	598	2,000	2,500	2,500	2,500	
101-1100-6219	VOLUNTEER EXPENSES	211	305	500	500	217	500	500	500	500	
101-1100-6232	LEASES LIBRARY MATERIALS	19,150	19,639	24,000	24,000	12,331	20,000	10,000	10,000	10,000	

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GENERAL FUND - 101											
101-1100-6235	COMMUNITY INVOLVEMT/PARTICIPAT	106	7	-	-	12					
101-1100-6240	OTHER OPERATING EXPENSES	728	9,123	-	-	-					
101-1100-6245	COPIER LEASE AND COPIES	-	-	-	-	3,614	5,000	6,000	6,000	6,000	
Total Operations Expenses		104,580	75,584	73,750	73,750	54,795	73,400	68,450	63,450	63,450	
101-1100-6301	OPERATING LICENSES	4,374	4,104	6,500	6,500	7,272	7,500	16,500	16,500	16,500	
101-1100-6302	COMPUTER SOFTWARE	-	15	-	-	-					
101-1100-6303	COMPUTER HARDWARE	-	434	-	-	6,522	6,522				
101-1100-6305	MAINTENANCE AGREEMENTS	2,416	4,183	6,000	6,000	-	2,000	2,000	2,000	2,000	
101-1100-6307	DOMAIN RENEWAL	25	25	25	25	-	25	25	25	25	
101-1100-6309	VOICE OVER INTERNET	-	-	-	-	232	232	500	7,500	7,500	
Total Hardware & Software		6,816	8,761	12,525	12,525	14,026	16,279	19,025	26,025	26,025	
101-1100-6401	BLDG/GROUNDS SUPPLIES/MAT	353	1,378	1,750	1,750	138	500	1,500	1,500	1,500	
101-1100-6402	OFFICE SUPPLIES & MATERIALS	16,023	14,601	18,000	18,000	7,942	16,000	16,000	16,000	16,000	
101-1100-6403	VEHICLE FUEL,OIL,OTHER LIQUIDS	401	450	500	500	257	257	500	500	500	
101-1100-6404	SUBSCRIPTIONS & PERIODICALS	-	-	-	-	87	87				
101-1100-6405	REFRESHMENTS	407	432	500	500	283	500	500	500	500	
101-1100-6409	AUDIO & VIDEO EXPENSES	-	113	500	500	-					
101-1100-6414	GENERAL SUPPLIES	-	28	-	-	-					
101-1100-6416	FIRST AID-HEALTH & SAFETY	6	-	-	-	-					
Total Consumable Expenses		17,189	17,002	21,250	21,250	8,707	17,344	18,500	18,500	18,500	
101-1100-6501	BLDG/GROUND SUPPLIES & MAT	1,558	89	2,000	2,000	683	1,000	1,500	1,500	1,500	
101-1100-6502	OFFICE SUPPLIES & MATERIALS	-	256	-	-	-					
101-1100-6506	NON-CAPITAL EQUIP & MACHINERY	-	-	9,000	9,000	2,123	4,000				
101-1100-6507	FURNITURE & FIXTURES	327	-	1,200	1,200	600	600				
101-1100-6509	REFERENCE BOOKS	4,148	3,798	4,000	4,000	2,639	4,000	4,000	4,000	4,000	
101-1100-6510	ADULT BOOKS	30,111	35,166	40,000	40,000	21,962	40,000	40,000	40,000	40,000	
101-1100-6511	CHILDREN'S BOOKS	14,610	14,587	15,000	15,000	9,910	15,000	15,000	15,000	15,000	
101-1100-6512	LIBRARY ADULT PROGRAMMING	808	692	1,500	1,500	613	1,500	1,500	1,500	1,500	
101-1100-6513	LIBRARY CHILD PROGRAMMING	2,573	2,894	3,000	3,000	1,921	3,000	3,500	3,500	3,500	
101-1100-6515	DVDs and CDs	5,582	9,064	9,000	9,000	5,960	11,000	12,000	12,000	12,000	
101-1100-6524	SUBSCRIPTION & PERIODICALS	5,167	2,444	8,000	8,000	7,820	9,000	11,000	11,000	11,000	
Total Non Consumable Expenses		64,884	68,991	92,700	92,700	54,231	89,100	88,500	88,500	88,500	
101-1100-6601	LIABILITY INSURANCE PREMIUMS	7,157	6,786	9,000	9,000	6,822	6,822	8,000	7,641	7,641	
Total Insurance & Judgments		7,157	6,786	9,000	9,000	6,822	6,822	8,000	7,641	7,641	
	Total Material & Services	247,640	232,009	259,075	259,075	174,025	251,826	237,925	239,567	239,567	

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GENERAL FUND - 101											
	Capital Outlay										
101-1100-7013	BUILDING IMPROVEMENTS	10,100	9,117	10,000	10,000	-		31,820	31,820	31,820	
	Total Capital Outlay	10,100	9,117	10,000	10,000	-	-	31,820	31,820	31,820	
101-1100-9755	RESERVE FOR FUTURE CAPITAL	-	-	10,000	-	-					
TOTAL LIBRARY		966,276	952,062	1,024,715	1,014,715	607,154	897,539	966,411	980,480	980,480	
CITY BUILDING MAINTENANCE - 1200 (Closed Cost Center)											
	Personal Services										
101-1200-5010	WAGES & SALARIES	17,591	-	-	-	-					
101-1200-5210	INSURANCE BENEFITS	5,995	-	-	-	-					
101-1200-5220	FICA EXPENSES	1,351	-	-	-	-					
101-1200-5230	RETIREMENT	3,603	-	-	-	-					
101-1200-5242	WORKER'S COMPENSATION	554	-	-	-	-					
101-1200-5250	UNEMPLOYMENT INSURANCE	88	-	-	-	-					
	Total Personal Services	29,182	-	-	-	-	-	-	-	-	
	Material Services										
101-1200-6009	TEMPORARY EMPLOYMENT SERVICE	3,604	-	-	-	-					
101-1200-6014	ELECTRICAL SERVICES	1,783	-	-	-	-					
101-1200-6015	PLUMBING SERVICES	843	-	-	-	-					
101-1200-6016	MECHANICAL SERVICES	12,631	-	-	-	-					
101-1200-6030	OTHER PROF & TECHNICAL SERV	819	-	-	-	-					
Total Professional & Technical Services		19,680	-	-	-	-	-	-	-	-	
101-1200-6101	CLEANING EXPENSES	12,376	-	-	-	-					
101-1200-6102	RENTAL EXPENSES	128	-	-	-	-					
101-1200-6103	ELECTRICAL EXPENSES	53,981	-	-	-	-					
101-1200-6106	GARBAGE EXPENSES	3,806	-	-	-	-					
101-1200-6107	DISPOSAL EXPENSES	37	-	-	-	-					
101-1200-6109	GAS HEATING EXPENSE	14,946	-	-	-	-					
101-1200-6110	FUEL OIL HEATING EXPENSE	102	-	-	-	-					
101-1200-6111	GENERAL MAINT & REPAIR EXPENSE	202	-	-	-	-					
101-1200-6112	VEHICLE MAINTENANCE & REPAIR	121	-	-	-	-					
101-1200-6113	BLDG & GROUND MAINT & REPAIR	47,290	-	-	-	-					
101-1200-6114	EQUIPMENT MAINTENANCE & REPAIR	323	-	-	-	-					
101-1200-6120	OTHER PROPERTY SERVICES	469	-	-	-	-					
Total Property Expenses		133,779	-	-	-	-	-	-	-	-	

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GENERAL FUND - 101											
101-1200-6211	MAINTENANCE AGREEMENTS	7,969	-	-	-	-					
101-1200-6212	ALARM MONITORING EXPENSES	550	-	-	-	-					
101-1200-6214	INSPECTIONS	213	-	-	-	-					
101-1200-6222	PERMITS,LICENSES,LEGAL NOTICES	206	-	-	-	-					
101-1200-6231	NON-PROFIT SEED MONEY	75	-	-	-	-					
Total Operating Expenses		9,013	-	-	-	-	-	-	-	-	
101-1200-6401	BLDG/GROUND SUPPLIES & MAT	1,717	-	-	-	-					
101-1200-6402	OFFICE SUPPLIES & MATERIALS	23	-	-	-	-					
101-1200-6403	VEHICLE FUEL,OIL,OTHER LIQUIDS	2,288	-	-	-	-					
101-1200-6414	GENERAL SUPPLIES	177	-	-	-	-					
101-1200-6419	PAINT	709	-	-	-	-					
Total Consumable Supplies		4,914	-	-	-	-	-	-	-	-	
101-1200-6501	BLDG/GROUND SUPPLIES & MAT	1,605	-	-	-	-					
101-1200-6504	CLOTHING & UNIFORMS	633	-	-	-	-					
101-1200-6506	NON-CAPITAL EQUIP & MACHINERY	60	-	-	-	-					
101-1200-6507	FURNITURE & FIXTURES	3,878	-	-	-	-					
101-1200-6508	SMALL TOOLS & EQUIPMENT	1,002	-	-	-	-					
101-1200-6530	OTHER NON-CONSUMABLE SUPPLIES	1,228	-	-	-	-					
Total Non-Consumable Supplies		8,405	-	-	-	-	-	-	-	-	
	Total Material & Supplies	175,791	-	-	-	-	-	-	-	-	
TOTAL CITY BUILDING MAINTENANCE		204,973	-	-	-	-	-	-	-	-	
FACILITIES & GROUNDS - 1310 - 1350											
FACILITIES OPERATIONS - 1310											
	Personal Services										
101-1310-5010	WAGES & SALARIES	-	-	94,541	94,541	54,081	81,217	84,804	86,506	86,506	
101-1310-5020	PART TIME/EXTRA HELP WAGES	-	-	10,000	10,000	9					
101-1310-5210	INSURANCE BENEFITS	-	-	20,034	20,034	14,040	19,246	20,406	20,416	20,416	
101-1310-5220	FICA EXPENSES	-	-	7,997	7,997	4,064	6,905	6,488	6,618	6,618	
101-1310-5230	RETIREMENT	-	-	13,613	13,613	6,249	11,806	13,070	13,332	13,332	
101-1310-5242	WORKER'S COMPENSATION	-	-	3,526	3,526	2,225	3,474	2,867	2,923	2,923	
101-1310-5250	UNEMPLOYMENT INSURANCE	-	-	1,359	1,359	590	1,073	1,102	1,125	1,125	
	Total Personal Services	-	-	151,070	151,070	81,259	123,721	128,737	130,920	130,920	
	Material & Services										

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GENERAL FUND - 101											
101-1310-6009	TEMPORARY EMPLOYMENT SERVICE	-	-	10,000	10,000	-		10,000	10,000	10,000	
101-1310-6014	ELECTRICAL SERVICES	-	-	5,000	5,000	-		5,000	5,000	5,000	
101-1310-6016	MECHANICAL SERVICES	-	-	5,000	5,000	-		5,000	5,000	5,000	
101-1310-6025	ENGINEERING SERVICES	-	-	5,000	5,000	-		5,000	5,000	5,000	
101-1310-6028	SURVEYING SERVICES	-	-	1,000	1,000	-		1,000	1,000	1,000	
101-1310-6030	OTHER PROF & TECHNICAL SERV	-	-	5,000	5,000	-		5,000	5,000	5,000	
Total Professional & Technical Services		-	-	31,000	31,000	-	-	31,000	31,000	31,000	
101-1310-6102	RENTAL EXPENSES	-	-	-	-	663	939	1,200	1,200	1,200	
101-1310-6103	ELECTRICAL EXPENSES	-	-	-	-	845	1,197	2,000	1,400	1,400	
101-1310-6106	GARBAGE EXPENSES	-	-	-	-	654	926	1,500	1,100	1,100	
101-1310-6107	DISPOSAL EXPENSES	-	-	500	500	15	21	500	500	500	
101-1310-6109	GAS HEATING EXPENSE	-	-	-	-	999	1,416	2,000	1,600	1,600	
101-1310-6111	GENERAL MAINT & REPAIR EXPENSE	-	-	-	-	121	171	200	200	200	
101-1310-6112	VEHICLE MAINTENANCE & REPAIR	-	-	2,500	2,500	757	1,072	2,500	2,500	2,500	
101-1310-6113	BLDG & GROUND MAINT & REPAIR	-	-	90,000	90,000	28,119	39,836	110,000	68,000	68,000	
101-1310-6114	EQUIPMENT MAINTENANCE & REPAIR	-	-	12,000	12,000	3,746	5,307	12,000	12,000	12,000	
Total Property Expenses		-	-	105,000	105,000	35,919	50,885	131,900	88,500	88,500	
101-1310-6202	TRAVEL, OUT OF COUNTY	-	-	800	800	-		800	800	800	
101-1310-6205	CELL PHONE EXPENSES	-	-	360	360	400	567	1,000	1,000	1,000	
101-1310-6211	MAINTENANCE AGREEMENTS	-	-	5,000	5,000	1,956	2,770	5,000	3,000	3,000	
101-1310-6212	ALARM MONITORING EXPENSES	-	-	1,500	1,500	1,676	2,374	3,000	2,500	2,500	
101-1310-6213	MEMBERSHIPS, DUES & FEES	-	-	250	250	-		250	250	250	
101-1310-6214	INSPECTIONS	-	-	600	600	525	744	1,000	1,000	1,000	
101-1310-6215	POSTAGE/SHIPPING EXPENSES	-	-	450	450	-		450	450	450	
101-1310-6216	TRAINING (SEMINARS,WORKSHOPS)	-	-	1,500	1,500	119	168	1,500	1,500	1,500	
101-1310-6222	PERMITS,LICENSES,LEGAL NOTICES	-	-	150	150	-		150	150	150	
101-1310-6226	PERSONNEL RECRUITING EXPENSES	-	-	200	200	-		200	200	200	
101-1310-6228	TAXES/LEASES/FEES PAID	-	-	300	300	-		300	300	300	
Total Operating Expenses		-	-	11,110	11,110	4,675	6,623	13,650	11,150	11,150	
101-1310-6303	COMPUTER HARDWARE	-	-	-	-	37	52	1,000	1,000	1,000	
Total Hardware & Software Expenses		-	-	-	-	37	52	1,000	1,000	1,000	
101-1310-6401	BLDG/GROUND SUPPLIES & MAT	-	-	10,000	10,000	1,328	1,881	10,000	4,000	4,000	
101-1310-6402	OFFICE SUPPLIES & MATERIALS	-	-	200	200	34	48	200	200	200	
101-1310-6403	VEHICLE FUEL, OIL & OTHER LIQU	-	-	2,000	2,000	1,315	1,863	2,500	2,000	2,000	
101-1310-6405	REFRESHMENTS	-	-	200	200	-		100	100	100	
101-1310-6407	CLOTHING & UNIFORMS	-	-	1,000	1,000	434	615	1,000	1,000	1,000	
101-1310-6410	OTHER VEHICLE SUPPLIES & MAT	-	-	1,500	1,500	-		1,500	500	500	

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GENERAL FUND - 101											
101-1310-6414	GENERAL SUPPLIES	-	-	100	100	7	9	100	100	100	
101-1310-6416	FIRST AID-HEALTH & SAFETY	-	-	200	200	123	174	200	-	-	
101-1310-6419	PAINT	-	-	-	-	168	238				
Total Consumable Supplies		-	-	15,200	15,200	3,409	4,828	15,600	7,900	7,900	
101-1310-6501	BLDG/GROUND SUPPLIES & MAT	-	-	4,000	4,000	2,000	2,833	4,000	3,000	3,000	
101-1310-6502	OFFICE SUPPLIES & MATERIALS	-	-	300	300	-		300	300	300	
101-1310-6504	CLOTHING & UNIFORMS	-	-	200	200	-		500	200	200	
101-1310-6506	NON CAPITAL EQUIP & MACHINERY	-	-	1,500	1,500	-		1,500	500	500	
101-1310-6508	SMALL TOOLS & EQUIPMENT	-	-	2,500	2,500	266	377	2,500	1,000	1,000	
101-1310-6518	SIGN POSTS - STANDARDS	-	-	100	100	-		100	100	100	
101-1310-6519	SIGN HARDWARE	-	-	250	250	-		250	250	250	
Total Non Consumable Supplies		-	-	8,850	8,850	2,266	3,210	9,150	5,350	5,350	
101-1310-6601	LIABILITY INSURANCE PREMIUMS	-	-	-	-	432	612	750	484	484	
Total Insurance & Judgments		-	-	-	-	432	612	750	484	484	
	Total Material & Supplies	-	-	171,160	171,160	46,738	66,210	203,050	145,384	145,384	
TOTAL FACILITIES OPERATIONS		-	-	322,230	322,230	127,996	189,931	331,787	276,304	276,304	
FACILITIES CAPITAL PROJECTS - 1320											
	Material & Services										
101-1320-6507	FURNITURE & FIXTURES	-	-	-	-	312	312				
Total Non Consumable Supplies		-	-	-	-	312	312	-	-	-	
	Total Material & Services	-	-	-	-	312	312	-	-	-	
	Capital Outlay										
101-1320-7013	BUILDING IMPROVEMENTS	-	-	100,000	380,610	111,347	111,347	433,000	57,000	57,000	
	Total Capital Outlay	-	-	100,000	380,610	111,347	111,347	433,000	57,000	57,000	
TOTAL FACILITIES CAPITAL PROJECTS		-	-	100,000	380,610	111,659	111,659	433,000	57,000	57,000	
PARKS OPERATIONS - 1330											
	Personal Services										
101-1330-5010	WAGES & SALARIES	-	-	89,553	89,553	59,754	89,842	105,315	107,423	107,423	
101-1330-5020	PART TIME/EXTRA HELP WAGES	-	-	16,971	16,971	11,731	25,176				
101-1330-5210	INSURANCE BENEFITS	-	-	24,523	24,523	17,237	23,956	33,166	33,179	33,179	

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GENERAL FUND - 101											
101-1330-5220	FICA EXPENSES	-	-	8,149	8,149	5,198	8,528	8,057	8,218	8,218	
101-1330-5230	RETIREMENT	-	-	18,340	18,340	11,839	18,001	20,111	20,514	20,514	
101-1330-5242	WORKER'S COMPENSATION	-	-	4,142	4,142	2,308	4,041	4,213	4,295	4,295	
101-1330-5250	UNEMPLOYMENT INSURANCE	-	-	1,385	1,385	588	1,154	1,369	1,396	1,396	
	Total Personal Services	-	-	163,063	163,063	108,654	170,698	172,231	175,025	175,025	
	Material & Services										
101-1330-6009	TEMPORARY EMPLOYMENT SERVICE	-	-	30,000	30,000	17,867	25,312	30,000	2,500	25,000	
101-1330-6025	ENGINEERING SERVICES	-	-	2,000	2,000	-		2,000	1,000	1,000	
101-1330-6028	SURVEYING SERVICES	-	-	800	800	-		800	800	800	
101-1330-6030	OTHER PROF & TECHNICAL SERV	-	-	-	-	55	78	5,000	2,500	2,500	
Total Professional & Technical Services		-	-	32,800	32,800	17,922	25,390	37,800	6,800	29,300	
101-1330-6102	RENTAL EXPENSES	-	-	250	250	3,588	5,083	4,000	4,000	4,000	
101-1330-6103	ELECTRICAL EXPENSES	-	-	6,500	6,500	4,400	6,233	7,000	7,000	7,000	
101-1330-6106	GARBAGE EXPENSES	-	-	6,500	6,500	1,880	2,664	3,000	3,000	3,000	
101-1330-6107	DISPOSAL EXPENSES	-	-	1,000	1,000	881	1,248	2,000	1,500	1,500	
101-1330-6109	GAS HEATING EXPENSE	-	-	2,500	2,500	1,171	1,659	2,500	2,000	2,000	
101-1330-6112	VEHICLE MAINTENANCE & REPAIR	-	-	2,500	2,500	2,639	3,739	3,500	3,500	3,500	
101-1330-6113	BLDG & GROUND MAINT & REPAIR	-	-	35,000	35,000	15,379	21,787	25,000	25,000	25,000	
101-1330-6114	EQUIPMENT MAINTENANCE & REPAIR	-	-	2,500	2,500	3,327	4,713	4,000	4,000	4,000	
Total Property Expenses		-	-	56,750	56,750	33,266	47,126	51,000	50,000	50,000	
101-1330-6205	CELL PHONE EXPENSES	-	-	2,500	2,500	981	1,390	2,000	1,500	1,500	
101-1330-6213	MEMBERSHIPS, DUES & FEES	-	-	300	300	90	128	300	300	300	
101-1330-6215	POSTAGE/SHIPPING EXPENSES	-	-	500	500	531	752	500	500	500	
101-1330-6216	TRAINING (SEMINARS,WORKSHOPS)	-	-	2,000	2,000	556	788	2,000	1,500	1,500	
101-1330-6222	PERMITS,LICENSES,LEGAL NOTICES	-	-	100	100	100	142	150	150	150	
101-1330-6228	TAXES/LEASES/FEES PAID	-	-	300	300	258	366	300	300	300	
Total Operating Expenses		-	-	5,700	5,700	2,516	3,566	5,250	4,250	4,250	
101-1330-6401	BLDG/GROUND SUPPLIES & MAT	-	-	7,500	7,500	4,167	5,904	8,000	7,000	7,000	
101-1330-6402	OFFICE SUPPLIES & MATERIALS	-	-	1,000	1,000	79	112	1,000	1,000	1,000	
101-1330-6403	VEHICLE FUEL, OIL & OTHER LIQU	-	-	13,000	13,000	6,881	9,748	13,000	11,000	11,000	
101-1330-6405	REFRESHMENTS	-	-	150	150	-		150	150	150	
101-1330-6407	CLOTHING & UNIFORMS	-	-	2,500	2,500	663	939	2,500	1,000	1,000	
101-1330-6410	OTHER VEHICLE SUPPLIES & MAT	-	-	2,000	2,000	-		2,000	2,000	2,000	
101-1330-6414	GENERAL SUPPLIES	-	-	500	500	-		500	500	500	
101-1330-6416	FIRST AID-HEALTH & SAFETY	-	-	500	500	157	222	500			
101-1330-6420	ROCK	-	-	-	-	163	231	2,000	1,000	1,000	
Total Consumable Supplies		-	-	27,150	27,150	12,110	17,156	29,650	23,650	23,650	

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GENERAL FUND - 101											
101-1330-6501	BLDG/GROUND SUPPLIES & MAT	-	-	7,500	7,500	8,494	12,033	12,000	12,000	12,000	
101-1330-6502	OFFICE SUPPLIES & MATERIALS	-	-	250	250	35	49	250	100	100	
101-1330-6504	CLOTHING & UNIFORMS	-	-	500	500	205	291	500	300	300	
101-1330-6506	NON CAPITAL EQUIP & MACHINERY	-	-	5,000	5,000	1,148	5,000	5,000	4,000	4,000	
101-1330-6508	SMALL TOOLS & EQUIPMENT	-	-	2,500	2,500	1,013	2,500	2,500	1,500	1,500	
101-1330-6518	SIGN POSTS - STANDARDS	-	-	200	200	-		200	200	200	
101-1330-6519	SIGN HARDWARE	-	-	200	200	10	14				
Total Non-Consumable Supplies		-	-	16,150	16,150	10,904	19,887	20,450	18,100	18,100	
101-1330-6601	LIABILITY INSURANCE PREMIUMS	-	-	-	-	3,794	3,794	3,794	4,249	4,249	
Total Insurance & Judgments		-	-	-	-	3,794	3,794	3,794	4,249	4,249	
	Total Material & Services	-	-	138,550	138,550	80,512	116,919	147,944	107,049	129,549	
	Capital Outlay										
101-1330-7004	VEHICLE ACQUISTION							89,066			
	2014 Ford 650 w/Swap Loader										
	Total Capital Outlay	-	-	-	-	-	-	89,066	-	-	
TOTAL PARKS OPERATIONS		-	-	301,613	301,613	189,167	287,617	409,241	282,074	304,574	
PARKS CAPITAL PROJECTS - 1340											
	Material & Services										
101-1340-6113	BLDG & GROUND MAINT & REPAIR	-	-	-	-	404	404				
Total Property Expenses		-	-	-	-	404	404	-	-	-	
101-1340-6501	BLDG/GROUND SUPPLIES & MAT	-	-	-	-	217	217				
Total Non Consumable Supplies		-	-	-	-	217	217	-	-	-	
	Total Material & Services	-	-	-	-	621	621	-	-	-	
	Capital Outlay										
101-1340-7008	PARKS & GROUNDS CAPITAL EXPEND	-	-	-	-	2,179	2,179	350,000	-	-	
101-1340-7013	BUILDING IMPROVEMENTS	-	-	25,000	25,000	1,828	1,828	145,000	-	-	
101-1340-7019	SIDEWALK CONSTRUCTION	-	-	-	-	3,915	3,915		-	-	
101-1340-7020	PARKS & GROUNDS CAP IMPROVEMT							45,850	-	-	
	Total Capital Outlay	-	-	25,000	25,000	7,922	7,922	540,850	-	-	

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GENERAL FUND - 101											
TOTAL PARKS CAPITAL PROJECTS		-	-	25,000	25,000	8,543	8,543	540,850	-	-	
CUSTODIAL OPERATIONS - 1350											
	Personal Services										
101-1350-5010	WAGES & SALARIES	-	-	29,760	29,760	-		12,692	12,944	12,944	
101-1350-5020	PART TIME/EXTRA HELP WAGES	-	-	29,288	29,288	-		21,185	21,616	21,616	
101-1350-5210	INSURANCE BENEFITS	-	-	17,790	17,790	-		8,097	8,101	8,101	
101-1350-5220	FICA EXPENSES	-	-	4,517	4,517	-		2,592	2,644	2,644	
101-1350-5230	RETIREMENT	-	-	2,678	2,678	-		1,142	1,165	1,165	
101-1350-5242	WORKER'S COMPENSATION	-	-	2,038	2,038	-		1,323	1,346	1,346	
101-1350-5250	UNEMPLOYMENT INSURANCE	-	-	768	768	-		440	449	449	
	Total Personal Services	-	-	86,839	86,839	-	-	47,471	48,265	48,265	
	Material & Services										
101-1350-6101	CLEANING EXPENSES	-	-	42,762	42,762	53,420	75,678	76,000	52,000	52,000	
101-1350-6112	VEHICLE MAINTENANCE & REPAIR	-	-	-	-	1,439	2,038	3,000	3,000	3,000	
Total Property Expenses		-	-	42,762	42,762	54,859	77,716	79,000	55,000	55,000	
101-1350-6401	BLDG/GROUND SUPPLIES & MAT	-	-	-	-	4,786	6,781	7,000	7,000	7,000	
101-1350-6403	VEHICLE FUEL, OIL & OTHER LIQU	-	-	-	-	77	109	150	150	150	
101-1350-6410	OTHER VEHICLE SUPPLIES & MAT	-	-	-	-	21	30	100	100	100	
Total Consumable Supplies		-	-	-	-	4,885	6,920	7,250	7,250	7,250	
101-1350-6501	BLDG/GROUND SUPPLIES & MAT	-	-	-	-	511	724	800	800	800	
Total Non Consumable Supplies		-	-	-	-	511	724	800	800	800	
	Total Material & Services	-	-	42,762	42,762	60,255	85,360	87,050	63,050	63,050	
TOTAL CUSTODIAL OPERATIONS		-	-	129,601	129,601	60,255	85,360	134,521	111,315	111,315	
TOTAL FACILITIES & PARKS		-	-	878,444	1,159,054	497,619	683,110	1,849,399	726,693	749,193	
COMMUNITY DEVELOPMENT - 1400											
	Personal Services										
101-1400-5010	WAGES & SALARIES	109,832	158,348	165,220	165,220	96,493	139,056	203,056	114,568	114,568	
101-1400-5030	OVERTIME	-	-	-	-	471	471				
101-1400-5210	INSURANCE BENEFITS	38,729	45,500	41,734	41,734	24,227	33,795	54,156	31,667	31,667	
101-1400-5220	FICA EXPENSES	8,066	12,709	12,639	12,639	7,221	10,477	15,534	8,764	8,764	
101-1400-5230	RETIREMENT	15,843	22,140	33,837	33,837	11,998	20,715	33,508	23,464	23,464	

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GENERAL FUND - 101											
101-1400-5242	WORKER'S COMPENSATION	176	208	928	928	511	652	648	391	391	
101-1400-5250	UNEMPLOYMENT INSURANCE	691	1,621	2,148	2,148	1,028	1,581	2,640	1,489	1,489	
	Total Personal Services	173,338	240,525	256,506	256,506	141,948	206,747	309,542	180,343	180,343	
	Material & Services										
101-1400-6004	LEGAL SERVICES	19,280	29,898	24,000	24,000	13,670	23,434	24,000	24,000	24,000	
101-1400-6007	DATA PROCESSING SERVICES	2,654	5,709	7,000	7,000	-	5,000	1,500	1,500	1,500	
101-1400-6014	ELECTRICAL SERVICES	2,125	-	-	-	-					
101-1400-6017	TITLE & REAL ESTATE SERVICES	4,000	1,147	4,000	4,000	2,900	3,500	4,000	4,000	4,000	
101-1400-6020	BANK & OTHER FINANCE SERVICES	-	-	-	-	-					
101-1400-6028	SURVEYING SERVICES		-	3,000	3,000	884	2,800	3,000	3,000	3,000	
101-1400-6030	OTHER PROF & TECHNICAL SERV	35,283	15,007	36,000	36,000	2,578	32,600	42,500	42,500	50,000	
Total Professional & Technical Services		63,341	51,760	74,000	74,000	20,031	67,334	75,000	75,000	82,500	
101-1400-6101	CLEANING EXPENSES	-	614	-	-	-	614	625	625	625	
101-1400-6103	ELECTRICAL EXPENSES	-	1,357	1,227	1,227	489	838	1,000	1,000	1,000	
101-1400-6106	GARBAGE EXPENSES	-	183	178	178	64	111	150	150	150	
101-1400-6109	GAS HEATING EXPENSE	-	339	463	463	94	161	300	300	300	
101-1400-6112	VEHICLE MAINTENANCE & REPAIR	463	1	100	100	1	50	100	100	100	
101-1400-6120	OTHER PROPERTY SERVICES	-	-	2,500	2,500	-	2,000	2,000	2,000	2,000	
Total Property Expenses		463	2,495	4,468	4,468	648	3,774	4,175	4,175	4,175	
101-1400-6201	TRAVEL, LOCAL (LINCOLN CNTY)		79	250	250	-					
101-1400-6202	TRAVEL, OUT OF COUNTY	463	99	600	600	430	738	800	800	800	
101-1400-6203	TRAVEL, OUT OF STATE	-	41	-	-	-					
101-1400-6204	TELEPHONE EXPENSES	597	770	750	750	313	536	700			
101-1400-6205	CELL PHONE EXPENSES	135	-	-	-	-					
101-1400-6207	ADVERTISING & MARKETING EXP	1,459	2,458	3,250	3,250	221	1,200	3,000	3,000	3,000	
101-1400-6208	PRINTING & BINDING EXPENSES	3,274	373	300	300	16	200	300	300	300	
101-1400-6209	NON CAPITAL LEASES	1,194	298	1,300	1,300	-					
101-1400-6210	OPERATING LICENSES	-	-	500	500	-	500	500	500	500	
101-1400-6211	MAINTENANCE AGREEMENTS	757	1,792	1,200	1,200	-					
101-1400-6213	MEMBERSHIPS, DUES & FEES	535	545	800	800	545	545	600	600	600	
101-1400-6215	POSTAGE/SHIPPING EXPENSES	1,695	1,394	3,000	3,000	1,518	2,603	3,000	3,000	3,000	
101-1400-6216	TRAINING (SEMINARS,WORKSHOPS)	568	1,280	1,200	1,200	204	600	1,200	1,200	1,200	
101-1400-6222	PERMITS,LICENSES,LEGAL NOTICES	-	2,505	250	250	609	1,044	1,500	1,500	1,500	
101-1400-6235	COMMUNITY INVOLVEMT/PARTICIPAT	-	12	-	-	72	123				
101-1400-6240	OTHER OPERATING EXPENSES	262	-	-	-	-					
101-1400-6245	COPIER LEASE AND COPIES	-	-	-	-	1,185	2,032	2,200	2,200	2,200	
Total Operating Expenses		10,939	11,646	13,400	13,400	5,114	10,121	13,800	13,100	13,100	

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GENERAL FUND - 101											
101-1400-6301	OPERATING LICENSES	511	-	-	-	-					
101-1400-6303	COMPUTER HARDWARE	40	452	500	500	-	1,000	500	500	500	
101-1400-6309	VOICE OVER INTERNET	-	55	-	-	283	485	500	1,200	1,200	
Total Hardware & Software Expenses		551	508	500	500	283	1,485	1,000	1,700	1,700	
101-1400-6402	OFFICE SUPPLIES & MATERIALS	4,140	4,158	6,000	6,000	2,581	4,425	5,000	5,000	5,000	
101-1400-6403	VEHICLE FUEL,OIL,OTHER LIQUIDS	589	386	600	600	152	260	500	500	500	
101-1400-6404	SUBSCRIPTIONS & PERIODICALS	76	-	200	200	87	148	200	200	200	
101-1400-6405	REFRESHMENTS	105	50	150	150	23	40	150	150	150	
101-1400-6416	FIRST AID-HEALTH & SAFETY	14	-	-	-	-					
Total Consumable Supplies		4,924	4,594	6,950	6,950	2,843	4,873	5,850	5,850	5,850	
101-1400-6502	OFFICE SUPPLIES & MATERIALS	175	54	-	-	76	130	100	101	101	
101-1400-6515	DVDs and CDs	225	-	-	-	-					
Total Non Consumable Supplies		401	54	-	-	76	130	100	101	101	
101-1400-6601	LIABILITY INSURANCE PREMIUMS	656	853	725	725	980	980	1,200	1,098	1,098	
Total Insurance & Judgments		656	853	725	725	980	980	1,200	1,098	1,098	
	Total Material & Services	81,274	71,910	100,043	100,043	29,974	88,697	101,125	101,024	108,524	
	Capital Outlay										
101-1400-7004	VEHICLE ACQUISTION	-	26,572	-	-	-					
101-1400-7010	COMPUTER EQUIP / SOFTWARE							3,500	3,500	3,500	
	Total Capital Outlay	-	26,572	-	-	-	-	3,500	3,500	3,500	
TOTAL COMMUNITY DEVELOPMENT		254,611	339,008	356,549	356,549	171,922	295,444	414,167	284,867	292,367	
PUBLIC WORK - 1600-1610											
PUBLIC WORKS ADMINISTRATION - 1600 (Closed Cost Center)											
	Personal Services										
101-1600-5010	WAGES & SALARIES	153,271	-	-	-	-					
101-1600-5210	INSURANCE BENEFITS	38,593	-	-	-	-					
101-1600-5220	FICA EXPENSES	11,429	-	-	-	-					
101-1600-5230	RETIREMENT	31,607	-	-	-	-					
101-1600-5242	WORKER'S COMPENSATION	803	-	-	-	-					
101-1600-5250	UNEMPLOYMENT INSURANCE	869	-	-	-	-					
	Total Personal Services	236,573	-	-	-	-	-	-	-	-	

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GENERAL FUND - 101											
	Material & Services										
101-1600-6004	LEGAL SERVICES	12,013	-	-	-	-					
101-1600-6030	OTHER PROF & TECHNICAL SERV	18	-	-	-	-					
Total Professional & Technical Services		12,031	-	-	-	-	-	-	-	-	
101-1600-6202	TRAVEL, OUT OF COUNTY	192	-	-	-	-					
101-1600-6204	TELEPHONE EXPENSES	1,140	-	-	-	-					
101-1600-6205	CELL PHONE EXPENSES	561	-	-	-	-					
101-1600-6208	PRINTING & BINDING EXPENSES	65	-	-	-	-					
101-1600-6209	NON CAPITAL LEASES	15	-	-	-	-					
101-1600-6213	MEMBERSHIPS, DUES & FEES	800	-	-	-	-					
101-1600-6215	POSTAGE/SHIPPING EXPENSES	105	-	-	-	-					
101-1600-6216	TRAINING (SEMINARS,WORKSHOPS)	1,207	-	-	-	-					
101-1600-6235	COMMUNITY INVOLVEMT/PARTICIPAT	59	-	-	-	-					
Total Operating Expenses		4,144	-	-	-	-	-	-	-	-	
101-1600-6303	COMPUTER HARDWARE	318	-	-	-	-					
Total Hardware & Software Expenses		318	-	-	-	-	-	-	-	-	
101-1600-6402	OFFICE SUPPLIES & MATERIALS	443	-	-	-	-					
101-1600-6403	VEHICLE FUEL,OIL,OTHER LIQUIDS	215									
101-1600-6405	REFRESHMENTS	113	-	-	-	-					
101-1600-6407	CLOTHING & UNIFORMS	238	-	-	-	-					
Total Consumable Supplies		1,009	-	-	-	-	-	-	-	-	
101-1600-6502	OFFICE SUPPLIES & MATERIALS	20	-	-	-	-					
101-1600-6515	DVDs and CDs	32	-	-	-	-					
Total Non-Consumable Supplies		53	-	-	-	-	-	-	-	-	
101-1600-6601	LIABILITY INSURANCE PREMIUMS	222	-	-	-	-					
Total Insurance & Judgments		222	-	-	-	-	-	-	-	-	
	Total Material & Services	17,776	-	-	-	-	-	-	-	-	
TOTAL PUBLIC WORKS ADMINISTRATION		254,349	-	-	-	-	-	-	-	-	
ENGINEERING - 1610 (Closed Cost Center)											
	Personal Services										
101-1610-5010	WAGES & SALARIES	183,589	-	-	-	-					
101-1610-5030	OVERTIME	420	-	-	-	-					

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GENERAL FUND - 101											
101-1610-5210	INSURANCE BENEFITS	40,853	-	-	-	-					
101-1610-5220	FICA EXPENSES	13,008	-	-	-	-					
101-1610-5230	RETIREMENT	34,552	-	-	-	-					
101-1610-5242	WORKER'S COMPENSATION	1,837	-	-	-	-					
101-1610-5250	UNEMPLOYMENT INSURANCE	1,062	-	-	-	-					
	Total Personal Services	275,322	-	-	-	-	-	-	-	-	
	Material & Services										
101-1610-6008	ADVERTISE & MARKETING SERVICE	216	-	-	-	-					
101-1610-6017	TITLE & REAL ESTATE SERVICES	600	-	-	-	-					
101-1610-6028	SURVEYING SERVICES	1,000	-	-	-	-					
101-1610-6030	OTHER PROF & TECHNICAL SERV	2,874	-	-	-	-					
101-1610-6032	HEALTH/PHYSICAL/MEDICAL SERV	65	-	-	-	-					
Total Professional & Technical Services		4,755	-	-	-	-	-	-	-	-	
101-1610-6112	VEHICLE MAINTENANCE & REPAIR	1,451	-	-	-	-					
101-1610-6113	BLDG & GROUND MAINT & REPAIR	90	-	-	-	-					
101-1610-6114	EQUIPMENT MAINTENANCE & REPAIR	476	-	-	-	-					
Total Property Expenses		2,017	-	-	-	-	-	-	-	-	
101-1610-6204	TELEPHONE EXPENSES	1,653	-	-	-	-					
101-1610-6205	CELL PHONE EXPENSES	706	-	-	-	-					
101-1610-6208	PRINTING & BINDING EXPENSES	308	-	-	-	-					
101-1610-6209	NON CAPITAL LEASES	845	-	-	-	-					
101-1610-6211	MAINTENANCE AGREEMENTS	2,111	-	-	-	-					
101-1610-6213	MEMBERSHIPS, DUES & FEES	449	-	-	-	-					
101-1610-6215	POSTAGE/SHIPPING EXPENSES	32	-	-	-	-					
101-1610-6216	TRAINING (SEMINARS,WORKSHOPS)	2,886	-	-	-	-					
101-1610-6222	PERMITS,LICENSES,LEGAL NOTICES	150	-	-	-	-					
101-1610-6226	PERSONNEL RECRUITING EXPENSES	1,089	-	-	-	-					
101-1610-6235	COMMUNITY INVOLVEMT/PARTICIPAT	12	-	-	-	-					
Total Operating Expenses		10,241	-	-	-	-	-	-	-	-	
101-1610-6301	OPERATING LICENSES	1,005	-	-	-	-					
101-1610-6302	COMPUTER SOFTWARE	2,460	-	-	-	-					
101-1610-6303	COMPUTER HARDWARE	187	-	-	-	-					
101-1610-6305	MAINTENANCE AGREEMENTS	7,136	-	-	-	-					
101-1610-6306	SITE LICENSES	5,500	-	-	-	-					
Total Hardware & Software Expenses		16,288	-	-	-	-	-	-	-	-	
101-1610-6401	BLDG/GROUND SUPPLIES & MAT	22	-	-	-	-					

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GENERAL FUND - 101											
101-1610-6402	OFFICE SUPPLIES & MATERIALS	3,589	-	-	-	-					
101-1610-6403	VEHICLE FUEL,OIL,OTHER LIQUIDS	2,201	-	-	-	-					
101-1610-6405	REFRESHMENTS	80	-	-	-	-					
101-1610-6407	CLOTHING & UNIFORMS	327	-	-	-	-					
101-1610-6416	FIRST AID-HEALTH & SAFETY	110	-	-	-	-					
Total Consumable Supplies		6,329	-	-	-	-	-	-	-	-	
101-1610-6502	OFFICE SUPPLIES & MATERIALS	221	-	-	-	-					
101-1610-6503	VEHICLE SUPPLIES & MATERIALS	1,034	-	-	-	-					
101-1610-6504	CLOTHING & UNIFORMS	120	-	-	-	-					
101-1610-6507	FURNITURE & FIXTURES	1,235	-	-	-	-					
101-1610-6508	SMALL TOOLS & EQUIPMENT	163	-	-	-	-					
101-1610-6509	REFERENCE BOOKS	50	-	-	-	-					
101-1610-6515	DVDs and CDs	64	-	-	-	-					
101-1610-6524	SUBSCRIPTION & PERIODICALS	87	-	-	-	-					
Total Non Consumable Supplies		2,975	-	-	-	-	-	-	-	-	
101-1610-6601	LIABILITY INSURANCE PREMIUMS	965	-	-	-	-					
Total Insurance & Judgments		965	-	-	-	-	-	-	-	-	
	Total Material & Services	43,567	-	-	-	-	-	-	-	-	
TOTAL ENGINEERING		318,889	-	-	-	-	-	-	-	-	
TOTAL PUBLIC WORKS		573,238	-	-	-	-	-	-	-	-	
NON DEPARTMENTAL - 1900											
	Material & Services										
101-1900-6004	LEGAL SERVICES	-	-	-	-	589	1,200	1,200	1,200	1,200	
101-1900-6011	ELECTION SERVICES	-	1,197	-	-	6,921	6,921	7,000	7,000	7,000	
101-1900-6014	ELECTRICAL SERVICES	-	193	-	-	-					
101-1900-6018	ACTUARIAL SERVICES	16,525	4,010	-	-	2,500	3,500	3,500	3,500	3,500	
101-1900-6020	BANK & OTHER FINANCE SERVICES	-	163	-	-	-					
101-1900-6030	OTHER PROF & TECHNICAL SERV	334	164,276	-	-	7,291	8,500	8,500	8,500	8,500	
101-1900-6035	ECONOMIC DEVELOPMENT SERVICES	-	-	50,000	-	-					
101-1900-6043	RECRUITMENT EXPENSES		435	-	-	-	500	500	500	500	
Total Professional & Technical Services		16,859	170,273	50,000	-	17,301	20,621	20,700	20,700	20,700	
101-1900-6101	CLEANING EXPENSES	-	1,721	-	-	-					
101-1900-6102	RENTAL EXPENSES	-	-	-	-	102	200	200	200	200	

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GENERAL FUND - 101											
101-1900-6103	ELECTRICAL EXPENSES	123	11,688	6,000	6,000	4,326	11,000	11,000	11,000	11,000	
101-1900-6104	STREET LIGHT EXPENSES	189,675	200,309	150,000	210,000	118,934	210,000	220,000	220,000	220,000	
101-1900-6106	GARBAGE EXPENSES	-	512	-	-	363	750	750	750	750	
101-1900-6109	GAS HEATING EXPENSE	-	2,414	-	-	525	2,500	2,500	2,500	2,500	
101-1900-6113	BLDG & GROUND MAINT & REPAIR	-	502	-	-	-					
101-1900-6114	EQUIPMENT MAINTENANCE & REPAIR	-	-	-	-	1,169	2,000	2,000	2,000	2,000	
101-1900-6120	OTHER PROPERTY SERVICES	7,740	-	-	-	-					
Total Property Expenses		197,539	217,145	156,000	216,000	125,419	226,450	236,450	236,450	236,450	
101-1900-6204	TELEPHONE EXPENSES	-	-	-	-	321	750	750			
101-1900-6207	ADVERTISING & MARKETING EXP	336	-	-	-	-					
101-1900-6211	MAINTENANCE AGREEMENTS	-	1,643	-	-	2,693	3,500	3,500	3,500	3,500	
101-1900-6213	MEMBERSHIPS, DUES & FEES	17,803	-	-	-	-					
101-1900-6214	INSPECTIONS	400	-	-	-	-					
101-1900-6215	POSTAGE/SHIPPING EXPENSES	48	-	-	-	56	100	100	100	100	
101-1900-6222	PERMITS,LICENSES,LEGAL NOTICES	70	406	-	-	62	100	100	100	100	
101-1900-6225	SERVICES BY OTHER GOV AGENCIES	-	900	1,300	1,300	-					
101-1900-6226	PERSONNEL RECRUITING EXPENSES	310	249	700	700		1,000	1,000	1,000	1,000	
101-1900-6227	EMPLOYEE HEALTH/APPRECIATION	5,483	5,566	6,000	6,000	7,135	9,000	9,000	9,000	9,000	
101-1900-6228	TAXES/LEASES/FEES PAID	6,386	14,510	10,000	10,000	8,816	15,000	15,000	15,000	15,000	
101-1900-6235	COMMUNITY INVOLVEMT/PARTICIPAT	177	54	100	100	-					
101-1900-6240	OTHER OPERATING EXPENSES	1,553	3,447	900	900	3,014	4,000	4,000	4,000	4,000	
101-1900-6244	SUPPORT OF LOCAL TRANSIT	-	-	90,000	90,000	-	90,000		90,000	90,000	
Total Operating Expenses		32,566	26,775	109,000	109,000	22,097	123,450	33,450	122,700	122,700	
101-1900-6309	VOICE OVER INTERNET								600	600	
101-1900-6310	FIBER OPTIC CONDUCT	-	-	-	192,126	95,000	192,126				
Total Hardware & Software Expenses		-	-	-	192,126	95,000	192,126	-	600	600	
101-1900-6402	OFFICE SUPPLIES & MATERIALS	-	445	-	-	164	400	400	400	400	
101-1900-6405	REFRESHMENTS	81	183	-	-	-					
101-1900-6409	AUDIO & VIDEO EXPENSES	4,423	-	-	-	-					
101-1900-6412	COMMUNITY CELEBRATIONS	45	526	-	-	200	500	500	500	500	
101-1900-6430	OTHER CONSUMABLE SUPPLIES	-	-	-	-	615	1,000	1,000	1,000	1,000	
Total Consumable Supplies		4,549	1,154	-	-	979	1,900	1,900	1,900	1,900	
101-1900-6601	LIABILITY INSURANCE PREMIUMS	39,200	-	16,500	16,500	39,559	39,559	44,306	44,306	44,306	
Total Insurance & Judgments		39,200	-	16,500	16,500	39,559	39,559	44,306	44,306	44,306	
	Total Material & Services	290,712	415,348	331,500	533,626	300,354	604,106	336,806	426,656	426,656	

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GENERAL FUND - 101											
	Transfer to Other Funds										
101-1900-9002	TRANSFER TO AIRPORT FUND	74,418	195,000	572,320	572,320	381,547	572,320	239,634	355,814	355,814	
101-1900-9003	TRANSFER TO AIRPORT FBO	217,526	-	163,772	163,772	109,181	163,772				
101-1900-9004	TRANSFER TO CAPITAL PROJECTS	82,815	38,187	38,187	38,187	-		15,000	15,000	15,000	
101-1900-9005	TRANSFER TO DEBT SERVICE FUND	-	16,498	141,391	141,391	9,927	14,891	-	-	-	
101-1070-9005	TRANSFER TO GEN DEBT SVC FUND-Police	35,472	35,472	-	35,472	23,648	35,472	-	-	-	
101-1090-9005	TRANSFER TO GEN DEBT SVC FUND-Fire	-	167,538	167,538	167,538	110,295	167,538	167,442	167,442	167,442	
101-1900-9005	TRANSFER TO SDC FUND - Admin						51,825	-	-	-	
101-1900-9008	TRANSFER TO RECREATION FUND	446,520	351,000	442,260	442,260	294,840	442,260	448,894	660,981	648,481	
101-1900-9010	TRANSFER TO HOUSING FUND	10,000	5,000	7,000	7,000	4,667	7,000	7,105	13,000	13,000	
101-1900-9011	TRANSFER TO STREET FUND	58,617	45,217	65,673	65,673	43,782	65,673	26,658			
101-1900-9017	TRANSFER TO PROPRIETARY DEBT	-	-	-	-	84,333	126,500	-	-	-	
101-1900-9018	TRANSFER TO BLDG INSP FUND	-	6,000	3,000	3,000	2,000	3,000	3,045	3,045	3,045	
101-1900-9019	TRANSFER TO RESERVE FUND	-	-	-							
101-1900-9019	TRANSFER TO RESERVE FUND-Library				20,000	20,000	20,000				
101-1900-9019	TRANSFER TO RESERVE FUND-Fire				240,000	240,000	240,000	250,000	150,000	150,000	
101-1070-9019	TRANSFER TO RESERVE FUND-Police				35,000	35,000	35,000	30,000	30,000	30,000	
	Total Transfer to Other Funds	925,368	859,912	1,601,141	1,931,613	1,359,220	1,945,251	1,187,778	1,395,282	1,382,782	
TOTAL NON DEPARTMENTAL		1,216,080	1,275,260	1,932,641	2,465,239	1,659,574	2,549,357	1,524,584	1,821,938	1,809,438	
101-1900-9901	**CONTINGENCY ACCOUNT**	-	-	74,443	129,528	-	-	216,837	218,995	218,995	
101-1900-9901	**CONTINGENCY ACCOUNT - NS URA**									270,610	
TOTAL GENERAL FUND EXPENDITURES		9,354,084	9,965,841	11,575,174	12,547,907	7,529,740	11,378,359	13,587,786	11,642,552	11,964,872	
101-1900-9905	**UNAPPROPRIATED ENDING FUND BAL**	1,855,542	2,202,657	1,135,973	1,135,973	3,443,255	1,966,759	(779,155)	1,281,959	1,230,249	
101-1900-9905	**RESTRICTED FUND - NS URA**						270,610	270,610	270,610		
TOTAL GENERAL FUND REQUIREMENTS		11,209,626	12,168,498	12,711,147	13,683,880	10,972,996	13,615,728	13,079,241	13,195,121	13,195,121	
		(0)	0	-	-	-	-	0	0	0	

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SUMMARY OF DEBT FUND-201-204										
BEGINNING FUND BALANCE	833,858	1,105,402	817,556	817,556	1,075,892	1,075,892	1,278,349	1,278,349	1,158,760	-
RESERVE FUNDS:	-	-	-	-	-	-	-	-	-	-
REVENUES:										
Property Taxes	1,745,565	1,633,558	2,074,308	2,074,308	1,653,178	1,798,949	2,489,000	2,488,000	2,488,000	-
Interest	4,772	7,653	1,500	1,500	4,401	6,944	8,200	8,200	8,200	-
Transfer In	1,183,397	1,162,229	1,009,273	1,009,273	682,850	1,009,273	975,457	1,836,792	1,836,792	-
TOTAL REVENUES:	2,933,734	2,803,440	3,085,081	3,085,081	2,340,429	2,815,166	3,472,657	4,332,992	4,332,992	-
TOTAL RESOURCES:	3,767,592	3,908,842	3,902,637	3,902,637	3,416,321	3,891,058	4,751,006	5,611,341	5,491,752	-
EXPENDITURES:										
BONDED DEBT FUND 201	1,554,218	1,661,250	1,720,875	1,720,875	1,035,263	1,720,875	2,252,533	2,252,533	2,252,533	-
PROPRIETARY DEBT FUND 202	636,956	635,406	633,556	633,556	129,278	633,556	631,407	631,407	631,407	-
GENERAL DEBT FUND 203	481,015	536,294	377,867	377,867	341,910	377,867	346,194	346,194	346,194	-
** REVENUE BOND DEBT FUND 204	-	-	-	-	-	-	-	331,080	331,080	-
TRANSFER OUT	-	-	-	-	-	-	-	109,189	109,189	-
TOTAL EXPENDITURES W/O CONTINGENCY	2,672,189	2,832,950	2,732,298	2,732,298	1,506,451	2,732,298	3,230,134	3,670,403	3,670,403	-
CONTINGENCY	-	-	598,933	598,933	-	-	-	-	-	-
TOTAL EXPENDITURES:	2,672,189	2,832,950	3,331,231	3,331,231	1,506,451	2,732,298	3,230,134	3,670,403	3,670,403	-
RESERVE FOR FUTURE	-	-	571,406	571,406	-	-	574,538	1,104,793	1,104,793	-
RESTRICTED FUND	-	-	-	-	-	-	-	-	-	-
UNAPPROPRIATED ENDING FUND BALANCE	1,095,403	1,075,892	-	-	1,909,870	1,158,760	946,334	836,145	716,556	-
TOTAL REQUIREMENTS:	3,767,592	3,908,842	3,902,637	3,902,637	3,416,321	3,891,058	4,751,006	5,611,341	5,491,752	-
Excess Revenue over Expenses:	*261,545*	*(29,510)*	*352,783*	*352,783*	*833,978*	*82,868*	*242,523*	*662,589*	*662,589*	-
	-	-	-	-	-	-	-	-	-	-

* Cost Center Closed Prior to FY 2014/2015
** Cost Center New in FY 2014/2015

Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
BONDED DEBT FUND - 201										
BEGINNING FUND BALANCE	273,232	467,070	243,000	243,000	443,093	443,093	644,375	644,375	524,786	-
RESERVE FUNDS:										
REVENUES:										
Property Taxes	1,745,565	1,633,558	2,074,308	2,074,308	1,653,178	1,798,949	2,489,000	2,488,000	2,488,000	-
Interest	2,492	3,715	1,500	1,500	2,410	3,619	5,100	5,000	5,000	-
Transfer In										
TOTAL REVENUES:	1,748,057	1,637,273	2,075,808	2,075,808	1,655,588	1,802,568	2,494,100	2,493,000	2,493,000	-
TOTAL RESOURCES:	2,021,289	2,104,343	2,318,808	2,318,808	2,098,681	2,245,661	3,138,475	3,137,375	3,017,786	-
EXPENDITURES:										
WATER GO BOND	141,143	-	-	-	-	-	-	-	-	-
WWTP GO BOND	919,350	925,025	924,650	924,650	924,650	924,650	933,400	933,400	933,400	-
WTP GO BOND	493,725	736,225	796,225	796,225	110,613	796,225	842,225	842,225	842,225	-
** SWIM POOL GO BOND	-	-	-	-	-	-	476,908	476,908	476,908	-
TRANSFER OUT	-	-	-	-	-	-	-	109,189	109,189	-
TOTAL EXPENDITURES W/O CONTINGENCY	1,554,218	1,661,250	1,720,875	1,720,875	1,035,263	1,720,875	2,252,533	2,361,722	2,361,722	-
CONTINGENCY	-	-	597,933	597,933	-	-	-	-	-	-
TOTAL EXPENDITURES:	1,554,218	1,661,250	2,318,808	2,318,808	1,035,263	1,720,875	2,252,533	2,361,722	2,361,722	-
RESERVE FOR FUTURE	-	-	-	-	-	-	-	-	-	-
RESTRICTED FUND	-	-	-	-	-	-	-	-	-	-
UNAPPROPRIATED ENDING FUND BALANCE	467,071	443,093	-	-	1,063,418	524,786	885,942	775,653	656,064	-
TOTAL REQUIREMENTS:	2,021,289	2,104,343	2,318,808	2,318,808	2,098,681	2,245,661	3,138,475	3,137,375	3,017,786	-
Excess Revenue over Expenses:	*193,839*	*(23,977)*	*354,933*	*354,933*	*620,325*	*81,693*	*241,567*	*131,278*	*131,278*	*-*
	-	-	-	-	-	-	-	-	-	-

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BONDED DEBT FUND - 201											
RESOURCES											
201-2110-4001	BEGINNING FUND BALANCE-WATER GO BOND	65,378	91,951			107,089	107,089	109,189	109,189	109,189	
201-2120-4001	BEGINNING FUND BALANCE-WWTP GO BOND	202,121	298,059	230,000	230,000	291,836	291,836	365,936	365,936	340,090	
201-2130-4001	BEGINNING FUND BALANCE-WTP GO BOND	5,733	77,060	13,000	13,000	44,168	44,168	169,250	169,250	75,507	
201-2140-4001	BEGINNING FUND BALANCE-SWIM POOL GO B	-	-	-	-	-					
	TOTAL BEGINNING FUND BALANCE	273,232	467,070	243,000	243,000	443,093	443,093	644,375	644,375	524,786	
WATER GO BOND											
201-2110-4101	CURRENT PROPERTY TAXES	128,339	-	-	-	-					
201-2110-4102	DELINQUENT PROPERTY TAXES	18,775	14,639	-	-	4,131	1,900	1,000			
201-2110-4415	INTEREST ON INVESTMENTS	602	499	-	-	147	200	100			
TOTAL WATER GO BOND REVENUES		147,716	15,138	-	-	4,278	2,100	1,100	-	-	
WWTP GO BOND											
201-2120-4101	CURRENT PROPERTY TAXES	969,883	869,758	1,000,703	1,000,703	862,356	930,654	999,672	999,672	999,672	
201-2120-4102	DELINQUENT PROPERTY TAXES	44,297	47,408	37,240	37,240	26,959	40,000	42,000	42,000	42,000	
201-2120-4415	INTEREST ON INVESTMENTS	1,108	1,635	1,000	1,000	1,581	2,250	2,500	2,500	2,500	
TOTAL WWTP GO BOND		1,015,288	918,802	1,038,943	1,038,943	890,896	972,904	1,044,172	1,044,172	1,044,172	
WTP GO BOND											
201-2130-4101	CURRENT PROPERTY TAXES	571,988	461,976	861,715	861,715	742,595	801,395	905,560	905,560	905,560	
201-2130-4102	DELINQUENT PROPERTY TAXES	12,283	239,777	174,650	174,650	17,137	25,000	30,000	30,000	30,000	
201-2130-4415	INTEREST ON INVESTMENTS	781	1,581	500	500	682	1,169	1,500	1,500	1,500	
TOTAL WTP GO BOND		585,052	703,333	1,036,865	1,036,865	760,413	827,564	937,060	937,060	937,060	
SWIM POOL GO BOND											
201-2140-4101	CURRENT PROPERTY TAXES							510,768	510,768	510,768	
201-2140-4415	INTEREST ON INVESTMENTS							1,000	1,000	1,000	
TOTAL SWIM POOL GO BOND		-	-	-	-	-	-	511,768	511,768	511,768	
TOTAL BONDED DEBT REVENUE		1,748,057	1,637,273	2,075,808	2,075,808	1,655,587	1,802,568	2,494,100	2,493,000	2,493,000	
BONDED DEBT FUND RESOURCES		2,021,289	2,104,343	2,318,808	2,318,808	2,098,680	2,245,661	3,138,475	3,137,375	3,017,786	
WATER GO BOND -2110											
	Debt Service										
201-2110-8002	1998 WATER REFNDG BNDS-PRIN.	135,000	-	-	-	-					
201-2110-8003	1998 WATER REFNDG BNDS-INT.	6,143	-	-	-	-					
	Total Debt Service	141,143	-	-	-	-	-	-	-	-	

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BONDED DEBT FUND - 201											
	Transfer to Other Funds										
201-2110-9022	TRANSFER TO PROPRIETARY CAPITAL PROJECTS								109,189	109,189	
	Total Transfer to Other Funds	-	-	-	-	-	-	-	109,189	109,189	
TOTAL WATER GO BOND		141,143	-	-	-	-	-	-	109,189	109,189	
WASTEWATER GO BOND -2120											
	Debt Service										
201-2120-8004	1999 G.O. BONDS - PRIN.	695,000	725,000	750,000	750,000	750,000	750,000	785,000	785,000	785,000	
201-2120-8005	1999 G.O. BONDS -INT.	224,350	200,025	174,650	174,650	174,650	174,650	148,400	148,400	148,400	
	Total Debt Service	919,350	925,025	924,650	924,650	924,650	924,650	933,400	933,400	933,400	
TOTAL WASTEWATER GO BOND		919,350	925,025	924,650	924,650	924,650	924,650	933,400	933,400	933,400	
WTP GO BOND -213O											
	Debt Service										
201-2130-8014	2009 WPT GO BONDS - PRINCIPAL	250,000	500,000	575,000	575,000	-	575,000	640,000	640,000	640,000	
201-2130-8015	2009 WPT GO BONDS - INTEREST	243,725	236,225	221,225	221,225	110,613	221,225	202,225	202,225	202,225	
	Total Debt Service	493,725	736,225	796,225	796,225	110,613	796,225	842,225	842,225	842,225	
TOTAL WTP GO BOND		493,725	736,225	796,225	796,225	110,613	796,225	842,225	842,225	842,225	
SWIMMING POOL GO BOND - 2140											
	Debt Service										
201-2140-8026	SWIM POOL GO BOND - PRINCIPAL							50,000	50,000	50,000	
201-2140-8027	SWIM POOL GO BOND - INTEREST							426,908	426,908	426,908	
	Total Debt Service	-	-	-	-	-	-	476,908	476,908	476,908	
TOTAL SWIMMING POOL GO BOND		-	-	-	-	-	-	476,908	476,908	476,908	
201-2120-9901	CONTINGENCY ACCOUNT-WWTP Bond	-	-	344,293	344,293	-					
201-2130-9901	CONTINGENCY ACCOUNT-WTP Bond	-	-	253,640	253,640	-					
TOTAL CONTINGENCY		-	-	597,933	597,933	-	-	-	-	-	

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BONDED DEBT FUND - 201											
TOTAL BONDED DEBT FUND EXPENDITURES		1,554,218	1,661,250	2,318,808	2,318,808	1,035,263	1,720,875	2,252,533	2,361,722	2,361,722	
201-2110-9901	UNAPPROPRIATED ENDING FUND BALANCE-Water Bo	91,951	107,089			111,367	109,189	110,289	-	-	
201-2120-9901	UNAPPROPRIATED ENDING FUND BALANCE-WWTP B	298,060	291,836			258,082	340,090	476,708	476,708	450,862	
201-2130-9901	UNAPPROPRIATED ENDING FUND BALANCE-WTP Bor	77,060	44,168			693,969	75,507	264,085	264,085	170,342	
201-2140-9901	UNAPPROPRIATED ENDING FUND BALANCE-Swim Pool Bond							34,860	34,860	34,860	
TOTAL RESERVE/UNAPPROPRIATED ENDING FUND BALANCE		467,071	443,093	-	-	1,063,417	524,786	885,942	775,653	656,064	
TOTAL BONDED DEBT FUND REQUIREMENTS		2,021,289	2,104,343	2,318,808	2,318,808	2,098,680	2,245,661	3,138,475	3,137,375	3,017,786	
		0	0	-	-	-	-	-	-	-	

Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
PROPRIETARY DEBT FUND - 202										
BEGINNING FUND BALANCE	561,650	634,496	573,556	573,556	625,558	625,558	626,508	626,508	626,508	-
RESERVE FUNDS:										
REVENUES:										
Interest	2,250	2,912	-	-	1,824	3,100	3,000	3,000	3,000	-
Transfer In	697,552	623,556	631,406	631,406	430,937	631,406	629,263	828,438	828,438	-
TOTAL REVENUES:	699,802	626,468	631,406	631,406	432,761	634,506	632,263	831,438	831,438	-
TOTAL RESOURCES:	1,261,452	1,260,964	1,204,962	1,204,962	1,058,319	1,260,064	1,258,771	1,457,946	1,457,946	-
EXPENDITURES:										
WASTEWATER GENERAL DEBT	576,956	575,406	573,556	573,556	84,278	573,556	571,407	571,407	571,407	-
WATER GENERAL DEBT	60,000	60,000	60,000	60,000	45,000	60,000	60,000	60,000	60,000	-
** DEQ/CWSRF Debt	-	-	-	-	-	-	-	-	-	-
TRANSFER OUT	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES W/O CONTINGENCY	636,956	635,406	633,556	633,556	129,278	633,556	631,407	631,407	631,407	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES:	636,956	635,406	633,556	633,556	129,278	633,556	631,407	631,407	631,407	-
RESERVE FOR FUTURE	-	-	571,406	571,406	-	-	574,538	773,713	773,713	-
RESTRICTED FUND										
UNAPPROPRIATED ENDING FUND BALANCE	624,496	625,558	-	-	929,041	626,508	52,826	52,826	52,826	-
TOTAL REQUIREMENTS:	1,261,452	1,260,964	1,204,962	1,204,962	1,058,319	1,260,064	1,258,771	1,457,946	1,457,946	-
Excess Revenue over Expenses:	*62,846*	*(8,938)*	*(2,150)*	*(2,150)*	*303,483*	*950*	*856*	*200,031*	*200,031*	-
	-	-	-	-	-	-	-	-	-	-

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PROPRIETARY DEBT FUND - 202											
RESOURCES											
202-2210-4001	BEGINNING FUND BALANCE-Wastewater Gene	561,650	634,496	573,556	573,556	625,558	625,558	626,508	626,508	626,508	
WASTEWATER GENERAL DEBT											
202-2210-4415	INTEREST ON INVESTMENTS	2,250	2,912	-	-	1,824	3,100	3,000	3,000	3,000	
TOTAL WASTEWATER GENERAL DEBT REVENUE		2,250	2,912	-	-	1,824	3,100	3,000	3,000	3,000	
202-2210-4603	TRANSFER FROM WASTEWATER FUND	443,909	437,056	434,906	434,906	289,937	434,906	431,938	431,113	431,113	
202-2210-4606	TRANSFER FROM GENERAL FUND	-	-	-	126,500	84,333	126,500				
202-2210-4615	TRANSFER FROM SDC FUND	63,437	-	10,000	10,000	6,667	10,000	10,000	10,000	10,000	
202-2210-4616	TRANSFER FROM ROOM TAX FUND	130,205	126,500	126,500	-			127,325	127,325	127,325	
TOTAL WASTEWATER GENERAL DEBT TRANSFERS		637,552	563,556	571,406	571,406	380,937	571,406	569,263	568,438	568,438	
WATER GENERAL DEBT											
202-2220-4602	TRANSFER FROM. WATER FUND	60,000	60,000	60,000	60,000	50,000	60,000	60,000	60,000	60,000	
TOTAL WATER GENERAL DEBT TRANSFERS		60,000	60,000	60,000	60,000	50,000	60,000	60,000	60,000	60,000	
DEQ/CWSRF DEBT											
202-2230-4603	TRANSFER FROM WASTEWATER FUND								200,000	200,000	
TOTAL DEQ/CWSRF DEBT TRANSFERS		-	-	-	-	-	-	-	200,000	200,000	
PROPRIETARY DEBT FUND REVENUE		1,261,452	1,260,964	1,204,962	1,204,962	1,058,319	1,260,064	1,258,771	1,457,946	1,457,946	
WASTEWATER GENERAL DEBT - 2210											
	Debt Service										
202-2210-8016	2010A SERIES OBLIG-PRINCIPAL	385,000	395,000	405,000	405,000	-	405,000	415,000	415,000	415,000	
202-2210-8017	2010A SERIES OBLIG - INTEREST	191,956	180,406	168,556	168,556	84,278	168,556	156,407	156,407	156,407	
	Total Debt Service	576,956	575,406	573,556	573,556	84,278	573,556	571,407	571,407	571,407	
TOTAL WASTEWATER GENERAL DEBT		576,956	575,406	573,556	573,556	84,278	573,556	571,407	571,407	571,407	
WATER GENERAL DEBT - 2220											
	Debt Service										
202-2220-8022	SEAL ROCK AGREEMENT - PRINCIPAL	21,054	18,380	19,272	19,272	14,368	19,272	20,208	20,208	20,208	
202-2220-8023	SEAL ROCK AGREEMENT - INTEREST	38,946	41,620	40,728	40,728	30,632	40,728	39,792	39,792	39,792	
	Total Debt Service	60,000	60,000	60,000	60,000	45,000	60,000	60,000	60,000	60,000	
TOTAL WASTEWATER GENERAL DEBT		60,000	60,000	60,000	60,000	45,000	60,000	60,000	60,000	60,000	

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PROPRIETARY DEBT FUND - 202											
TOTAL PROPRIETARY DEBT FUND EXPENDITURES		636,956	635,406	633,556	633,556	129,278	633,556	631,407	631,407	631,407	
202-2210-9903	LOAN RESERVE-Wastewater General Debt	-	-	571,406	571,406	-		574,538	573,713	573,713	
202-2230-9903	LOAN RESERVE-DEQ/CWSRF Debt								200,000	200,000	
202-2210-9901	UNAPPROPRIATED ENDING FUND BALANCE-W	624,496	625,558			924,041	626,508	52,826	52,826	52,826	
202-2220-9901	UNAPPROPRIATED ENDING FUND BALANCE-W	-	-	-	-	5,000	-	-	-	-	
TOTAL RESERVE/UNAPPROPRIATED ENDING FUND BALANCE		624,496	625,558	571,406	571,406	929,041	626,508	627,364	826,539	826,539	
TOTAL PROPRIETARY DEBT FUND REQUIREMENTS		1,261,452	1,260,964	1,204,962	1,204,962	1,058,319	1,260,064	1,258,771	1,457,946	1,457,946	
		0	(0)	-	-	-	-	-	-	-	

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GENERAL DEBT FUND-203										
BEGINNING FUND BALANCE	(1,024)	3,836	1,000	1,000	7,241	7,241	7,466	7,466	7,466	-
RESERVE FUNDS:										
REVENUES:										
Interest	30	1,026	-	-	167	225	100	100	100	-
Transfer In	485,845	538,673	377,867	377,867	251,913	377,867	346,194	346,194	346,194	-
TOTAL REVENUES:	485,875	539,699	377,867	377,867	252,080	378,092	346,294	346,294	346,294	-
TOTAL RESOURCES:	484,851	543,535	378,867	378,867	259,321	385,333	353,760	353,760	353,760	-
EXPENDITURES:										
GENERAL DEBT	481,015	536,294	377,867	377,867	341,910	377,867	346,194	346,194	346,194	-
TRANSFER OUT	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES W/O CONTINGENCY	481,015	536,294	377,867	377,867	341,910	377,867	346,194	346,194	346,194	-
CONTINGENCY	-	-	1,000	1,000	-	-	-	-	-	-
TOTAL EXPENDITURES:	481,015	536,294	378,867	378,867	341,910	377,867	346,194	346,194	346,194	-
RESERVE FOR FUTURE	-	-	-	-	-	-	-	-	-	-
RESTRICTED FUND										
UNAPPROPRIATED ENDING FUND BALANCE	3,836	7,241	-	-	(82,589)	7,466	7,566	7,566	7,566	-
TOTAL REQUIREMENTS:	484,851	543,535	378,867	378,867	259,321	385,333	353,760	353,760	353,760	-
Excess Revenue over Expenses:	*4,860*	*3,405*	*-*	*-*	*(89,830)*	*225*	*100*	*100*	*100*	*-*
	-	-	-	-	-	-	-	-	-	-

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GENERAL DEBT FUND - 203											
RESOURCES											
203-2230-4001	BEGINNING FUND BALANCE	(1,023)	3,836	1,000	1,000	7,241	7,241	7,466	7,466	7,466	
203-2230-4415	INTEREST ON INVESTMENTS	30	1,026	-	-	167	225	100	100	100	
TOTAL REVENUE		30	1,026	-	-	167	225	100	100	100	
203-2230-4601	TRANS. FR ST. TAX STREET	61,932	62,226	61,249	61,249	40,833	61,249	62,190	62,190	62,190	
203-2230-4602	TRANSFER FR. WATER FUND	4,534	4,556	4,484	4,484	2,989	4,484	4,553	4,553	4,553	
203-2230-4603	TRANSFER FR. SEWER FUND	31,204	31,355	30,863	30,863	20,575	30,863	31,337	31,337	31,337	
203-2230-4606	TRANSFER FROM GENERAL FUND	166,409	219,508	200,913	215,804	143,870	215,804	167,442	167,442	167,442	
203-2230-4610	TRANSFER FR. AIRPORT FUND	50,648	51,319	6,932	6,932	4,621	6,932	6,746	6,746	6,746	
203-2230-4612	TRANSFER FR LINE UNDERGRNDG	59,133	59,469	58,535	58,535	39,023	58,535	59,435	59,435	59,435	
203-2230-4616	TRANSFER FR ROOM TAX FUND	111,985	110,240	14,891	-	-		14,491	14,491	14,491	
TOTAL TRANSFERS		485,845	538,673	377,867	377,867	251,913	377,867	346,194	346,194	346,194	
GENERAL DEBT FUND REVENUE		484,851	543,535	378,867	378,867	259,321	385,333	353,760	353,760	353,760	
GENERAL DEBT - 2230											
	Debt Service										
203-2230-8001	LOAN FEES	2,610	2,280	2,001	2,001	1,966	2,001	1,972	1,972	1,972	
203-2230-8008	2007 LOCAP/FLEXLEASE PROG PRIN	165,000	175,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
203-2230-8009	2007 LOCAP/FLEXLEASE PROG INT	21,473	14,289	10,244	10,244	5,285	10,244	9,584	9,584	9,584	
203-2230-8012	2009 LO CAP PROGRAM LOAN-PRIC	240,000	245,000	245,000	245,000	245,000	245,000	255,000	255,000	255,000	
203-2230-8013	2009 LO CAP PROGRAM LOAN-INT	51,933	47,805	45,478	45,478	22,739	45,478	39,965	39,965	39,965	
203-2230-8020	POLICE VEHILCLE LEASE-PRIN	-	31,960	33,670	33,670	33,670	33,670				
203-2230-8021	POLICE VEHICLES LEASE - INT	-	3,511	1,801	1,801	1,801	1,801				
203-2230-8130	2013 NO SIDE FIRE HALL-PRINC	-	7,896	12,348	12,348	8,163	12,348	12,980	12,980	12,980	
203-2230-8131	2013 NO SIDE FIRE HALL-INT	-	8,552	12,325	12,325	8,285	12,325	11,693	11,693	11,693	
	Total Debt Service	481,015	536,294	377,867	377,867	341,910	377,867	346,194	346,194	346,194	
TOTAL GENERAL DEBT		481,015	536,294	377,867	377,867	341,910	377,867	346,194	346,194	346,194	
203-2230-9901	**CONTINGENCY ACCOUNT**	-	-	1,000	1,000	-					
TOTAL GENERAL DEBT FUND EXPENDITURES		481,015	536,294	378,867	378,867	341,910	377,867	346,194	346,194	346,194	
203-2230-9901	**UNAPPROPRIATED ENDING FUND BALANCE**	3,836	7,241	-	-	(82,589)	7,466	7,566	7,566	7,566	
TOTAL GENERAL DEBT FUND REQUIREMENTS		484,851	543,535	378,867	378,867	259,321	385,333	353,760	353,760	353,760	

REVENUE BOND DEBT FUND-204

Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
BEGINNING FUND BALANCE	-	-	-	-	-	-	-	-	-	-
RESERVE FUNDS:										
REVENUES:										
Interest	-	-	-	-	-	-	-	100	100	-
Transfer In	-	-	-	-	-	-	-	662,160	662,160	-
TOTAL REVENUES:	-	-	-	-	-	-	-	662,260	662,260	-
TOTAL RESOURCES:	-	-	-	-	-	-	-	662,260	662,260	-
EXPENDITURES:										
** REVENUE BOND DEBT	-	-	-	-	-	-	-	331,080	331,080	-
TRANSFER OUT	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES W/O CONTINGENCY	-	-	-	-	-	-	-	331,080	331,080	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES:	-	-	-	-	-	-	-	331,080	331,080	-
RESERVE FOR FUTURE	-	-	-	-	-	-	-	331,080	331,080	-
RESTRICTED FUND										
UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	-	-	-	-	100	100	-
TOTAL REQUIREMENTS:	-	-	-	-	-	-	-	662,260	662,260	-
Excess Revenue over Expenses:	-	-	-	-	-	-	-	*331,180*	*331,180*	-
	-	-	-	-	-	-	-	-	-	-

* Cost Center Closed Prior to FY 2014/2015
** Cost Center New in FY 2014/2015

Account Number	Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
REVENUE BOND DEBT FUND - 204											
RESOURCES											
204-2410-4001	BEGINNING FUND BALANCE	-	-	-	-	-	-	-	-	-	
REVENUE BOND DEBT REVENUES											
204-2410-4415	INTEREST ON INVESTMENTS								100	100	
TOTAL REVENUE BOND DEBT REVENUE		-	-	-	-	-	-	-	100	100	
204-2410-4602	TRANSFER FROM. WATER FUND								662,160	662,160	
204-2410-4603	TRANSFER FROM WASTEWATER FUND										
TOTAL REVENUE BOND DEBT TRANSFERS		-	-	-	-	-	-	-	-	-	
REVENUE BOND DEBT FUND REVENUE		-	-	-	-	-	-	-	662,260	662,260	
REVENUE BOND DEBT FUND - 204											
REVENUE BOND DEBT - 2410											
	Debt Service										
204-2410-8099	2014 REVENUE BOND - PRINCIPAL										
204-2410-8099	2014 REVENUE BOND - INTEREST								331,080	331,080	
	Total Debt Service	-	-	-	-	-	-	-	331,080	331,080	
TOTAL REVENUE BOND DEBT		-	-	-	-	-	-	-	331,080	331,080	
TOTAL REVENUE BOND DEBT FUND EXPENDITURES		-	-	-	-	-	-	-	331,080	331,080	
204-2410-9903	LOAN RESERVE								331,080	331,080	
204-2410-9901	UNAPPROPRIATED ENDING FUND BALANCE								100	100	
TOTAL RESERVE/UNAPPROPRIATED ENDING FUND BALANCE		-	-	-	-	-	-	-	331,180	331,180	
TOTAL REVENUE BOND DEBT FUND REQUIREMENTS		-	-	-	-	-	-	-	662,260	662,260	

Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
PUBLIC WORKS FUND - 301										
BEGINNING FUND BALANCE	-	-	-	90,205	90,205	90,205	196,867	196,867	196,867	-
RESERVE FUNDS:										
REVENUES:										
Grants	-	329	-	-	-	-	-	-	-	-
Miscellaneous	-	131	-	-	-	-	-	-	-	-
Interest	-	40	-	-	-	-	1,000	1,000	1,000	-
Services Provided for other funds	-	727,933	869,567	697,484	465,343	698,084	768,232	768,232	768,232	-
Transfer In										
TOTAL REVENUES:	-	728,433	869,567	697,484	465,343	698,084	769,232	769,232	769,232	-
TOTAL RESOURCES:	-	728,433	869,567	787,689	555,548	788,289	966,099	966,099	966,099	-
EXPENDITURES:										
ADMINISTRATION	-	250,618	239,248	239,248	151,033	235,831	294,400	294,932	294,932	-
ENGINEERING	-	387,609	462,361	396,483	255,998	336,497	478,214	482,499	482,499	-
FLEET MANAGEMENT	-	-	96,717	96,717	17,952	19,094	91,264	88,119	88,119	-
TRANSFER OUT	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES W/O CONTINGENCY	-	638,227	798,326	732,448	424,983	591,422	863,878	865,550	865,550	-
CONTINGENCY	-	-	71,241	55,241	-	-	102,221	100,549	100,549	-
TOTAL EXPENDITURES:	-	638,227	869,567	787,689	424,983	591,422	966,099	966,099	966,099	-
RESERVE FOR FUTURE	-	-	-	-	-	-	-	-	-	-
RESTRICTED FUND										
UNAPPROPRIATED ENDING FUND BALANCE	-	90,206	-	-	130,565	196,867	-	-	-	-
TOTAL REQUIREMENTS:	-	728,433	869,567	787,689	555,548	788,289	966,099	966,099	966,099	-
Excess Revenue over Expenses:	*-*	*90,206*	*71,241*	*(34,964)*	*40,360*	*106,662*	*(94,646)*	*(96,318)*	*(96,318)*	*-*
	-	-	-	-	-	-	-	-	-	-

* Cost Center Closed Prior to FY 2014/2015
** Cost Center New in FY 2014/2015

Account Number	Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
PUBLIC WORKS FUND - 301											
RESOURCES											
301-3110-4001	BEGINNING FUND BALANCE	-	-	-	90,205	90,205	90,205	196,867	196,867	196,867	
			-	-	-	-					
PUBLIC WORKS ADMINISTRATION			-	-	-	-					
301-3110-4208	FEMA GRANT	-	329	-	-	-					
301-3110-4325	MISC. SALES & SERVICES	-	132	-	-	1					
301-3110-4415	INTEREST ON INVESTMENTS	-	40	-	-	353	600	1,000	1,000	1,000	
301-3110-4503	SERVICES PROVIDED FOR WATER FUND							308,833	308,833	308,833	
301-3110-4505	SERVICES PROVIDED FOR WASTEWATER FUND	-	292,800	309,399	309,399	206,266	309,399	309,399	309,399	309,399	
301-3120-4504	SERVICES PROVIDED FOR STREETS FUND	-	435,133	560,168	388,085	258,723	388,085	150,000	150,000	150,000	
TOTAL ENGINEERING REVENUES		-	728,433	869,567	697,484	465,343	698,084	769,232	769,232	769,232	
TOTAL PUBLIC WORKS REVENUES		-	728,433	869,567	697,484	465,343	698,084	769,232	769,232	769,232	
TOTAL RESOURCES:		-	728,433	869,567	787,689	555,548	788,289	966,099	966,099	966,099	
ADMINISTRIATION - 3110											
	Personal Services										
301-3110-5010	WAGES & SALARIES	-	115,853	121,722	121,722	81,727	123,419	144,716	147,611	147,611	
301-3110-5210	INSURANCE BENEFITS	-	40,137	35,928	35,928	24,492	34,511	38,803	38,819	38,819	
301-3110-5220	FICA EXPENSES	-	9,287	9,312	9,312	6,018	9,207	11,071	11,292	11,292	
301-3110-5230	RETIREMENT	-	23,837	24,929	24,929	16,813	25,351	29,638	30,231	30,231	
301-3110-5242	WORKER'S COMPENSATION	-	657	1,478	1,478	720	1,238	1,663	1,694	1,694	
301-3110-5250	UNEMPLOYMENT INSURANCE	-	1,127	1,582	1,582	870	1,412	1,881	1,919	1,919	
	Total Personal Services	-	190,899	194,951	194,951	130,640	195,138	227,772	231,566	231,566	
	Total Material & Services										
301-3110-6004	LEGAL SERVICES	-	20,979	20,000	20,000	54	11,253	10,000	10,000	10,000	
301-3110-6030	OTHER PROF & TECHNICAL SERV	-	182	500	500	-					
301-3110-6032	HEALTH/PHYSICAL/MEDICAL SERV	-	150	-	-	-					
Total Professional & Technical Services		-	21,312	20,500	20,500	54	11,253	10,000	10,000	10,000	
301-3110-6101	CLEANING EXPENSES	-	860	-	-	-					
301-3110-6103	ELECTRICAL EXPENSES	-	1,900	-	-	1,368	1,938	2,000	2,000	2,000	
301-3110-6106	GARBAGE EXPENSES	-	292	-	-	181	256	300	300	300	
301-3110-6109	GAS HEATING EXPENSE	-	475	-	-	263	372	400	400	400	
301-3110-6112	VEHICLE MAINTENANCE & REPAIR	-	80	500	500	-					
Total Property Expenses		-	3,608	500	500	1,811	2,566	2,700	2,700	2,700	

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PUBLIC WORKS FUND - 301											
301-3110-6201	TRAVEL, LOCAL (LINCOLN CNTY)	-	76	150	150	-					
301-3110-6202	TRAVEL, OUT OF COUNTY	-	597	500	500	33	46	500	500	500	
301-3110-6203	TRAVEL, OUT OF STATE	-	44	-	-	-		500	500	500	
301-3110-6204	TELEPHONE EXPENSES	-	1,657	1,500	1,500	844	1,196	1,500			
301-3110-6205	CELL PHONE EXPENSES	-	1,072	1,000	1,000	672	952	1,000	1,000	1,000	
301-3110-6208	PRINTING & BINDING EXPENSES	-	-	100	100	-		100	100	100	
301-3110-6211	MAINTENANCE AGREEMENTS	-	22	-	-	-					
301-3110-6213	MEMBERSHIPS, DUES & FEES	-	624	500	500	687	973	1,000	1,000	1,000	
301-3110-6215	POSTAGE/SHIPPING EXPENSES	-	526	500	500	166	235	250	250	250	
301-3110-6216	TRAINING (SEMINARS,WORKSHOPS)	-	1,618	1,000	1,000	276	390	1,000	1,000	1,000	
301-3110-6222	PERMITS,LICENSES,LEGAL NOTICES	-	150	-	-	31	44				
301-3110-6226	PERSONNEL RECRUITING EXPENSES	-	-	-	-	1,928	2,731	2,500	2,500	2,500	
301-3110-6227	EMPLOYEE HEALTH/APPRECIATION	-	363	-	-	89	126				
301-3110-6229	BACKFLOW PREVENTION	-	434	2,000	2,000	841	1,191	2,000	1,500	1,500	
301-3110-6235	COMMUNITY INVOLVEMT/PARTICIPAT	-	48	250	250	12	17	350	350	350	
301-3110-6237	PAST DUE CHGS/PENALTY	-	60	-	-	-					
301-3110-6238	GREASE TRAP PROGRAM	-	-	1,000	1,000	-		1,000	1,000	1,000	
Total Operating Expenses		-	7,292	8,500	8,500	5,578	7,901	11,700	9,700	9,700	
301-3110-6301	OPERATING LICENSES	-	-	-	-	20	28	130	130	130	
301-3110-6302	COMPUTER SOFTWARE	-	104	-	-	-					
301-3110-6303	COMPUTER HARDWARE	-	1,365	-	-	-					
301-3110-6309	VOICE OVER INTERNET	-	35	-	-	476	674	700	2,750	2,750	
Total Hardware & Software Expenses		-	1,503	-	-	496	702	830	2,880	2,880	
301-3110-6402	OFFICE SUPPLIES & MATERIALS	-	544	1,000	1,000	268	380	1,000	750	750	
301-3110-6403	VEHICLE FUEL,OIL,OTHER LIQUIDS	-	56	-	-	124	175				
301-3110-6405	REFRESHMENTS	-	583	500	500	236	335	500	500	500	
301-3110-6414	GENERAL SUPPLIES	-	26	-	-	-					
301-3110-6415	SAFETY SUPPLIES	-	396	2,000	2,000	289	409	2,000			
301-3110-6416	FIRST AID-HEALTH & SAFETY	-	-	-	-	18	26				
301-3110-6432	RADIO COMMUNICATION	-	527	-	-	67	94	150	150	150	
Total Consumable Expenses		-	2,132	3,500	3,500	1,002	1,419	3,650	1,400	1,400	
301-3110-6504	CLOTHING & UNIFORMS	-	120	-	-	425	601	500	500	500	
301-3110-6507	FURNITURE & FIXTURES	-	-	-	-	185	262	300	300	300	
301-3110-6508	SMALL TOOLS & EQUIPMENT	-	-	-	-	20	28	100	100	100	
301-3110-6509	REFERENCE BOOKS	-	95	-	-	-					
301-3110-6530	OTHER NON-CONSUMABLE SUPPLIES	-	92	-	-	-					
Total Non Consumable Expenses		-	307	-	-	629	891	900	900	900	

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PUBLIC WORKS FUND - 301											
301-3110-6601	LIABILITY INSURANCE PREMIUMS	-	-	-	-	3,293	4,664	4,750	3,688	3,688	
Total Insurance & Judgments		-	-	-	-	3,293	4,664	4,750	3,688	3,688	
301-3110-6701	SERVICE PROVIDED BY GENERAL FUND	-	23,565	11,297	11,297	7,531	11,297	32,098	32,098	32,098	
Total Services Provided by		-	23,565	11,297	11,297	7,531	11,297	32,098	32,098	32,098	
	Total Material & Services	-	59,719	44,297	44,297	20,393	40,693	66,628	63,366	63,366	
TOTAL PUBLIC WORKS ADMINISTRATION		-	250,619	239,248	239,248	151,033	235,831	294,400	294,932	294,932	
ENGINEERING - 3120											
	Personal Services										
301-3120-5010	WAGES & SALARIES	-	202,584	214,524	132,646	92,177	129,419	243,911	246,899	246,899	
301-3120-5020	PART TIME/EXTRA HELP WAGES	-	576	15,000	15,000	-					
301-3120-5030	OVERTIME	-	8,417	12,000	12,000	1,796	12,000	12,000	12,000	12,000	
301-3120-5210	INSURANCE BENEFITS	-	45,106	45,320	45,320	11,538	15,195	56,971	56,997	56,997	
301-3120-5220	FICA EXPENSES	-	17,787	18,477	18,477	6,397	10,027	19,577	19,806	19,806	
301-3120-5230	RETIREMENT	-	39,484	38,027	38,027	11,690	16,950	30,125	30,449	30,449	
301-3120-5242	WORKER'S COMPENSATION	-	1,849	4,070	4,070	2,385	3,106	4,203	4,251	4,251	
301-3120-5250	UNEMPLOYMENT INSURANCE	-	2,127	3,140	3,140	47	664	3,327	3,366	3,366	
	Total Personal Services	-	317,929	350,558	268,680	126,029	187,361	370,114	373,768	373,768	
	Material & Services										
301-3120-6004	LEGAL SERVICES	-	-	-	-	7,890		10,000	10,000	10,000	
301-3120-6008	ADVERTISE & MARKETING SERVICE	-	-	100	100	-					
301-3120-6009	TEMPORARY EMPLOYMENT SERVICE	-	-	-	-	7,225	10,235	20,000	20,000	20,000	
301-3120-6013	AUTOMOTIVE SERVICES	-	-	-	-	-					
301-3120-6017	TITLE & REAL ESTATE SERVICES	-	350	400	400	-					
301-3120-6025	ENGINEERING SERVICES	-	4,743	-	-	20,598	29,180	30,000	25,000	25,000	
301-3120-6030	OTHER PROF & TECHNICAL SERV	-	549	400	16,400	3,955	5,604	10,000	10,000	10,000	
301-3120-6032	HEALTH/PHYSICAL/MEDICAL SERV	-	-	100	100	-					
301-3120-6033	GEO TECHNICAL SERVICES	-	-	-	-	-					
301-3120-6034	GRANT ADMIN SERVICES	-	-	-	-	90	128				
Total Professional & Technical Services		-	5,641	1,000	17,000	39,758	45,147	70,000	65,000	65,000	
301-3120-6101	CLEANING EXPENSES	-	867	-	-	-					
301-3120-6103	ELECTRICAL EXPENSES	-	1,900	-	-	1,368	1,938	2,000	2,000	2,000	
301-3120-6106	GARBAGE EXPENSES	-	269	-	-	181	256	300	300	300	

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PUBLIC WORKS FUND - 301											
301-3120-6109	GAS HEATING EXPENSE	-	462	-	-	263	372	400	400	400	
301-3120-6111	GENERAL MAINT & REPAIR EXPENSE	-	-	300	300	-		300	300	300	
301-3120-6112	VEHICLE MAINTENANCE & REPAIR	-	3,414	1,500	1,500	589	834	1,500	1,500	1,500	
301-3120-6114	EQUIPMENT MAINTENANCE & REPAIR	-	(9)	500	500	-		500	500	500	
Total Property Expenses		-	6,903	2,300	2,300	2,400	3,400	5,000	5,000	5,000	
301-3120-6202	TRAVEL, OUT OF COUNTY	-	360	500	500	-		500	500	500	
301-3120-6204	TELEPHONE EXPENSES	-	1,188	1,200	1,200	492	696	750			
301-3120-6205	CELL PHONE EXPENSES	-	1,679	1,800	1,800	1,013	1,436	1,500	1,500	1,500	
301-3120-6207	ADVERTISING & MARKETING EXP	-	110	-	-	-					
301-3120-6208	PRINTING & BINDING EXPENSES	-	47	250	250	29	41	250	250	250	
301-3120-6209	NON CAPITAL LEASES	-	299	200	200	-		200	200	200	
301-3120-6211	MAINTENANCE AGREEMENTS	-	3,341	2,500	2,500	-					
301-3120-6213	MEMBERSHIPS, DUES & FEES	-	496	800	800	169	239	800	800	800	
301-3120-6215	POSTAGE/SHIPPING EXPENSES	-	113	100	100	-		100	100	100	
301-3120-6216	TRAINING (SEMINARS,WORKSHOPS)	-	1,949	3,000	3,000	-		3,000	2,000	2,000	
301-3120-6222	PERMITS,LICENSES,LEGAL NOTICES	-	225	500	500	-		500	500	500	
301-3120-6225	SERVICES BY OTHER GOV AGENCIES	-	26	50	50	-					
301-3120-6226	PERSONNEL RECRUITING EXPENSES	-	-	-	-	1,955	2,769	2,800	2,500	2,500	
301-3120-6227	EMPLOYEE HEALTH/APPRECIATION	-	-	-	-	42	59				
301-3120-6245	COPIER LEASE AND COPIES	-	-	-	-	2,807	3,977	3,000	3,000	3,000	
Total Operating Expenses		-	9,833	10,900	10,900	6,507	9,217	13,400	11,350	11,350	
301-3120-6301	OPERATING LICENSES	-	20	100	100	1,627	1,627	2,300	2,300	2,300	
301-3120-6302	COMPUTER SOFTWARE	-	-	1,000	1,000	2,432	3,000	2,500	2,300	2,300	
301-3120-6303	COMPUTER HARDWARE	-	-	-	-	122	173				
301-3120-6305	MAINTENANCE AGREEMENTS	-	2,541	3,000	3,000	-					
301-3120-6306	SITE LICENSES	-	1,096	1,200	1,200	1,200	1,700	2,000	2,000	2,000	
301-3120-6309	VOICE OVER INTERNET								1,000	1,000	
Total Hardware & Software Expenses		-	3,657	5,300	5,300	5,381	6,500	6,800	7,600	7,600	
301-3120-6401	BLDG/GROUND SUPPLIES & MAT	-	-	-	-	53	75				
301-3120-6402	OFFICE SUPPLIES & MATERIALS	-	3,579	2,500	2,500	1,567	2,220	2,500	2,500	2,500	
301-3120-6403	VEHICLE FUEL, OIL & OTHER LIQU	-	5,975	3,500	3,500	2,100	2,974	3,500	3,500	3,500	
301-3120-6404	SUBSCRIPTIONS & PERIODICALS	-	-	300	300	-		300	300	300	
301-3120-6405	REFRESHMENTS	-	44	100	100	18	26	100	100	100	
301-3120-6407	CLOTHING & UNIFORMS	-	277	300	300	139	196	300	300	300	
301-3120-6410	OTHER VEHICLE SUPPLIES & MAT	-	-	-	-	44	62				
301-3120-6415	SAFETY SUPPLIES	-	231	-	-	87	123				
301-3120-6416	FIRST AID-HEALTH & SAFETY	-	-	100	100	101	143	150			
301-3120-6419	PAINT	-	84	-	-	53	76				

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PUBLIC WORKS FUND - 301											
301-3120-6430	OTHER CONSUMABLE SUPPLIES	-	34	100	100	173	245	300	300	300	
301-3120-6432	RADIO COMMUNICATION	-	2,676	200	200	1,017	1,440	200	200	200	
Total Consumable Expenses		-	12,899	7,100	7,100	5,351	7,580	7,350	7,200	7,200	
301-3120-6501	BLDG/GROUND SUPPLIES & MAT	-	18	-	-	-					
301-3120-6502	OFFICE SUPPLIES & MATERIALS	-	3	-	-	161	228				
301-3120-6503	VEHICLE SUPPLIES & MATERIALS	-	716	1,500	1,500	262	372	1,500	1,000	1,000	
301-3120-6504	CLOTHING & UNIFORMS	-	-	-	-	180	255	250	250	250	
301-3120-6507	FURNITURE & FIXTURES	-	110	-	-	290	410	1,500	1,500	1,500	
301-3120-6508	SMALL TOOLS & EQUIPMENT	-	630	500	500	336	476	500	500	500	
301-3120-6509	REFERENCE BOOKS	-	1,287	300	300	-		300	300	300	
301-3120-6515	DVD'S & CDS	-	-	-	-	-					
301-3120-6524	SUBSCRIPTION & PERIODICALS	-	-	-	-	-					
301-3120-6530	OTHER NON-CONSUMABLE SUPPLIES	-	-	-	-	10	14				
Total Non Consumable Expenses		-	2,764	2,300	2,300	1,240	1,755	4,050	3,550	3,550	
301-3120-6601	LIABILITY INSURANCE PREMIUMS	-	1,222	1,000	1,000	1,367	1,937	1,500	1,531	1,531	
Total Insurance & Judgments		-	1,222	1,000	1,000	1,367	1,937	1,500	1,531	1,531	
301-3120-6701	SERV PROVIDED BY GENERAL FUND	-	23,565	16,903	16,903	11,269	16,903				
Total Services Provided by		-	23,565	16,903	16,903	11,269	16,903	-	-	-	
	Total Material & Services	-	66,484	46,803	62,803	73,272	92,439	108,100	101,231	101,231	
	Capital Outlay										
301-3120-7003	CAPITAL EQUIPMENT ACQUISTION	-	3,196	5,000	5,000	-		2,500	2,500	2,500	
301-3120-7004	VEHICLE ACQUISTION	-	-	60,000	60,000	56,697	56,697				
301-3120-7010	COMPUTER EQUIP/SOFTWARE							5,000	5,000	5,000	
	Total Capital Outlay	-	3,196	65,000	65,000	56,697	56,697	7,500	7,500	7,500	
TOTAL ENGINEERING		-	387,609	462,361	396,483	255,998	336,497	485,714	482,499	482,499	
FLEET MAINTENANCE - 3130											
	Personal Services										
301-3130-5010	WAGES & SALARIES	-	-	37,752	37,752	10,671	10,671	36,900	37,644	37,644	
301-3130-5030	OVERTIME	-	-	1,000	1,000	26	26	1,000	1,000	1,000	
301-3130-5035	ON-CALL	-	-	1,500	1,500	-		1,500	1,500	1,500	
301-3130-5210	INSURANCE BENEFITS	-	-	17,793	17,793	-		18,141	18,146	18,146	

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PUBLIC WORKS FUND - 301											
301-3130-5220	FICA EXPENSES	-	-	2,888	2,888	788	788	3,014	3,071	3,071	
301-3130-5230	RETIREMENT	-	-	3,398	3,398	-		3,321	3,388	3,388	
301-3130-5242	WORKER'S COMPENSATION	-	-	2,771	2,771	721	721	1,176	1,198	1,198	
301-3130-5250	UNEMPLOYMENT INSURANCE	-	-	491	491	82	82	512	522	522	
	Total Personal Services	-	-	67,593	67,593	12,288	12,288	65,564	66,469	66,469	
	Material & Services										
301-3130-6030	OTHER PROF & TECHNICAL SERV	-	-	2,500	2,500	-		2,500	2,000	2,000	
Total Professional & Technical Services		-	-	2,500	2,500	-	-	2,500	2,000	2,000	
301-3130-6101	CLEANING EXPENSES	-	-	-	-	-					
301-3130-6102	RENTAL EXPENSES	-	-	1,500	1,500	-		1,500	1,500	1,500	
301-3130-6106	GARBAGE EXPENSES	-	-	600	600	-		600	600	600	
301-3130-6107	DISPOSAL EXPENSES	-	-	1,500	1,500	-		1,500	1,500	1,500	
301-3130-6108	PROPANE EXPENSE	-	-	500	500	-		500	500	500	
301-3130-6109	GAS HEATING EXPENSE	-	-	1,500	1,500	-		1,500	1,500	1,500	
301-3130-6111	GENERAL MAINT & REPAIR EXPENSE	-	-	3,000	3,000	-		3,000	3,000	3,000	
301-3130-6112	VEHICLE MAINTENANCE & REPAIR	-	-	1,500	1,500	769	769	1,500	1,500	1,500	
301-3130-6113	BLDG & GROUND MAINT & REPAIR	-	-	500	500	46	46	500	500	500	
Total Property Expenses		-	-	10,600	10,600	815	815	10,600	10,600	10,600	
301-3130-6202	TRAVEL, OUT OF COUNTY	-	-	500	500	-		500	500	500	
301-3130-6204	TELEPHONE EXPENSES	-	-	500	500	-		500			
301-3130-6205	CELL PHONE EXPENSES	-	-	500	500	206	206	500	500	500	
301-3130-6208	PRINTING & BINDING EXPENSES	-	-	750	750	-		750	200	200	
301-3130-6211	MAINTENANCE AGREEMENTS	-	-	500	500	-		500	500	500	
301-3130-6215	POSTAGE/SHIPPING EXPENSES	-	-	1,500	1,500	-		1,500	1,500	1,500	
301-3130-6216	TRAINING (SEMINARS,WORKSHOPS)	-	-	1,500	1,500	-		1,500	1,000	1,000	
301-3130-6245	COPIER LEASE AND COPIES	-	-	-	-	-					
Total Operating Expenses		-	-	5,750	5,750	206	206	5,750	4,200	4,200	
301-3130-6302	COMPUTER SOFTWARE	-	-	500	500	-		500	500	500	
Total Hardware & Software Expenses		-	-	500	500	-	-	500	500	500	
301-3130-6401	BLDG/GROUND SUPPLIES & MAT	-	-	-	-	44	44				
301-3130-6403	VEHICLE FUEL,OIL,OTHER LIQUIDS	-	-	-	-	246	246				
301-3130-6407	CLOTHING & UNIFORMS	-	-	-	-	115	115				
301-3130-6430	OTHER CONSUMABLE SUPPLIES	-	-	3,000	3,000	24	24	3,000	1,500	1,500	
Total Consumable Expenses		-	-	3,000	3,000	429	429	3,000	1,500	1,500	
301-3130-6501	BLDG/GROUND SUPPLIES & MAT	-	-	1,500	1,500	357	357	1,500	1,000	1,000	

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PUBLIC WORKS FUND - 301											
301-3130-6502	OFFICE SUPPLIES & MATERIALS	-	-	150	150	-		150	150	150	
301-3130-6503	VEHICLE SUPPLIES & MATERIALS	-	-	500	500	113	113	500	500	500	
301-3130-6508	SMALL TOOLS & EQUIPMENT	-	-	1,200	1,200	1,462	1,462	1,200	1,200	1,200	
Total Non Consumable Expenses		-	-	3,350	3,350	1,931	1,932	3,350	2,850	2,850	
301-3130-6701	SERV PROVIDED BY GENERAL FUND	-	-	3,424	3,424	2,283	3,424				
Total Services Provided by		-	-	3,424	3,424	2,283	3,424	-	-	-	
	Total Material & Services	-	-	29,124	29,124	5,664	6,806	25,700	21,650	21,650	
TOTAL FLEET MAINTENANCE		-	-	96,717	96,717	17,952	19,094	91,264	88,119	88,119	
301-3110-9901	**CONTINGENCY ACCOUNT**	-	-	71,241	55,241	-		94,721	100,549	100,549	
TOTAL PUBLIC WORKS FUND EXPENDITURES		-	638,228	869,567	787,689	424,983	591,422	966,099	966,099	966,099	
301-3110-9905	**UNAPPROPRIATED FUND BALANCE**		90,206			130,565	196,867	-	-	-	
TOTAL PUBLIC WORKS FUND REQUIREMENTS		-	728,434	869,567	787,689	555,548	788,289	966,099	966,099	966,099	

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STREET FUND - 302										
BEGINNING FUND BALANCE	(75,196)	54,531	54,537	54,537	148,676	148,676	393,871	393,871	393,871	-
RESERVE FUNDS:										
REVENUES:										
Other Taxes	547,261	538,094	531,965	531,965	384,390	531,965	650,000	566,487	566,488	-
Intergovernmental	-	158,268	-	-	-	-	-	-	-	-
Grants	1,659	2,548	-	-	-	-	-	-	-	-
Fees	-	356,106	380,000	380,000	252,640	376,433	400,000	404,300	404,300	-
Miscellaneous	6,057	2,495	-	-	100	30	-	-	-	-
Interest	222	159	-	-	702	1,200	-	-	-	-
Services Provided for other funds	151,647	160,000	-	-	-	-	-	5,000	5,000	-
Transfer In	133,813	45,217	396,018	396,018	264,012	396,018	363,181	330,345	330,344	-
TOTAL REVENUES:	840,659	1,262,887	1,307,983	1,307,983	901,844	1,305,646	1,413,181	1,306,132	1,306,132	-
TOTAL RESOURCES:	765,463	1,317,418	1,362,520	1,362,520	1,050,520	1,454,322	1,807,052	1,700,003	1,700,003	-
EXPENDITURES:										
STREET MAINTENANCE	400,675	635,956	686,316	686,316	282,449	601,951	672,584	677,452	677,452	-
STORM DRAIN MAINTENANCE	248,323	290,560	448,281	448,281	235,598	397,250	727,168	665,321	665,321	-
TRANSFER OUT	61,932	242,226	61,250	61,250	40,834	61,250	30,625	62,190	62,190	-
TOTAL EXPENDITURES W/O CONTINGENCY	710,930	1,168,742	1,195,847	1,195,847	558,881	1,060,451	1,430,377	1,404,963	1,404,963	-
CONTINGENCY	-	-	73,289	73,289	-	-	67,862	130,613	130,613	-
TOTAL EXPENDITURES:	710,930	1,168,742	1,269,136	1,269,136	558,881	1,060,451	1,498,239	1,535,576	1,535,576	-
RESERVE FOR FUTURE	-	-	93,384	93,384	-	-	-	-	-	-
RESTRICTED FUND										
UNAPPROPRIATED ENDING FUND BALANCE	54,533	148,676	-	-	491,639	393,871	308,813	164,427	164,427	-
TOTAL REQUIREMENTS:	765,463	1,317,418	1,362,520	1,362,520	1,050,520	1,454,322	1,807,052	1,700,003	1,700,003	-
Excess Revenue over Expenses:	*129,729*	*94,145*	*112,136*	*112,136*	*342,963*	*245,195*	*(17,196)*	*(98,831)*	*(98,831)*	-
	-	-	-	-	-	-	-	-	-	-

* Cost Center Closed Prior to FY 2014/2015
** Cost Center New in FY 2014/2015

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STREETS FUND - 302											
RESOURCES											
302-3210-4001	BEGINNING FUND BALANCE	(75,196)	54,533	54,537	54,537	148,676	148,676	300,487	300,487	300,487	
302-3210-4001	BEGINNING FUND BALANCE-Reserve for Future Capital							93,384	93,384	93,384	
STREET MAINTENANCE											
302-3210-4108	STATE GAS TAX PRORATION	547,261	538,094	531,965	531,965	384,390	531,965	650,000	566,487	566,488	
302-3210-4111	STATE IS TEA ENTITLEMENT	-	158,268	-	-	-					
302-3210-4208	FEMA GRANT	1,059	-	-	-	-					
302-3210-4325	MISC. SALES & SERVICES	5,989	2,495	-	-	30	30				
302-3210-4329	STREET CUT FEES	-	-	-	-	(3,567)	(3,567)				
302-3210-4415	INTEREST ON INVESTMENTS	222	159	-	-	702	1,200				
302-3210-4505	SERVICE PROVIDED FOR SEWER FND	30,000	-	-	-	-					
302-3210-4510	SERVICE PROVIDED FOR ROOM TAX								5,000	5,000	
TOTAL STREET MAINTENANCE REVENUE		584,531	699,016	531,965	531,965	381,555	529,628	650,000	571,487	571,488	
302-3210-4602	TRANSFER FROM WATER FUND	48,316	-	141,586	141,586	94,391	141,586	141,587	141,587	141,586	
302-3210-4603	TRANSFER FROM WASTEWATER	26,880	-	188,758	188,758	125,839	188,758	188,758	188,758	188,758	
302-3210-4606	TRANSFER FROM GENERAL FUND	-	45,217	32,837	32,837	21,891	32,837	32,837			
TOTAL STREET MAINTENANCE TRANSFERS		75,196	45,217	363,181	363,181	242,121	363,181	363,182	330,345	330,344	
STORM DRAIN MAINTENANCE											
302-3220-4208	FEMA GRANT	600	2,548	-	-	-					
302-3220-4325	MISC. SALES & SERVICES	68	-	-	-	71					
302-3220-4329	STORM DRAIN UTILITY FEES	-	356,106	380,000	380,000	256,207	380,000	400,000	404,300	404,300	
302-3220-4505	SERVICE PROVIDED FOR SEWER FND	121,647	160,000	-	-	-					
TOTAL STORM DRAIN MAINTENANCE REVENUE		122,315	518,654	380,000	380,000	256,277	380,000	400,000	404,300	404,300	
302-3220-4606	TRANSFER FROM GENERAL FUND	58,617	-	32,837	32,837	21,891	32,837				
TOTAL STORM DRAIN MAINTENANCE TRANSFERS		58,617	-	32,837	32,837	21,891	32,837	-	-	-	
STREET FUND RESOURCES		765,463	1,317,419	1,362,520	1,362,520	1,050,521	1,454,322	1,807,053	1,700,003	1,700,003	
STREET MAINTENANCE - 3210											
	Personal Services										
302-3210-5010	WAGES & SALARIES	122,168	126,088	130,723	130,723	87,105	131,252	132,455	133,085	133,085	
302-3210-5020	PART TIME/EXTRA HELP WAGES	-	2,361	5,000	5,000	-	5,000				
302-3210-5030	OVERTIME	1,947	1,459	6,500	6,500	1,298	7,798	6,500	6,500	6,500	
302-3210-5035	ON-CALL	788	1,400	5,000	5,000	1,200	5,500	5,000	5,000	5,000	

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STREETS FUND - 302											
302-3210-5210	INSURANCE BENEFITS	42,027	43,538	38,350	38,350	23,473	30,573	27,225	27,227	27,227	
302-3210-5220	FICA EXPENSES	9,099	10,443	11,263	11,263	6,694	11,280	11,395	11,061	11,061	
302-3210-5230	RETIREMENT	24,631	25,507	28,245	28,245	18,048	27,089	27,127	27,256	27,256	
302-3210-5242	WORKER'S COMPENSATION	5,331	4,865	8,152	8,152	5,911	10,160	11,031	10,706	10,706	
302-3210-5250	UNEMPLOYMENT INSURANCE	738	1,295	2,768	2,768	974	1,753	1,936	1,880	1,880	
	Total Personal Services	206,729	216,956	236,001	236,001	144,703	230,405	222,669	222,715	222,715	
	Material & Services										
302-3210-6009	TEMPORARY EMPLOYMENT SERVICE	6,657	8,507	15,000	15,000	16,632	23,562	25,000	20,000	20,000	
302-3210-6014	ELECTRICAL SERVICES	-	297	10,000	10,000	-		10,000	10,000	10,000	
302-3210-6020	BANK & OTHER FINANCE SERVICES	-	3	-	-	-					
302-3210-6030	OTHER PROF & TECHNICAL SERV	1,325	24,180	25,000	25,000	96	20,000	25,000	25,000	25,000	
302-3210-6032	HEALTH/PHYSICAL/MEDICAL SERV	54	138	2,500	2,500	345	488	2,500	2,500	2,500	
Total Professional & Technical Services		8,036	33,124	52,500	52,500	17,073	44,050	62,500	57,500	57,500	
302-3210-6101	CLEANING EXPENSES	694	694	-	-	-		500	500	500	
302-3210-6102	RENTAL EXPENSES	-	3,467	10,500	10,500	1,176	7,500	5,500	5,500	5,500	
302-3210-6103	ELECTRICAL EXPENSES	-	909	-	-	612	867	1,000	1,000	1,000	
302-3210-6104	STREET LIGHT EXPENSES	-	316	-	-	-					
302-3210-6106	GARBAGE EXPENSES	820	1,953	3,000	3,000	760	1,077	3,000	2,000	2,000	
302-3210-6107	DISPOSAL EXPENSES	-	-	10,000	10,000	16	7,500	10,000	10,000	10,000	
302-3210-6108	PROPANE EXPENSE	216	359	1,000	1,000	57	80	1,000	500	500	
302-3210-6109	GAS HEATING EXPENSE	-	634	1,500	1,500	223	315	1,500	700	700	
302-3210-6111	GENERAL MAINT & REPAIR EXPENSE	13,262	4,276	76,000	76,000	281	50,000	50,000	50,000	50,000	
302-3210-6112	VEHICLE MAINTENANCE & REPAIR	827	724	16,000	16,000	1,956	16,000	10,000	10,000	10,000	
302-3210-6113	BLDG & GROUND MAINT & REPAIR	17	2,563	4,000	4,000	87	123	4,000	4,000	4,000	
302-3210-6114	EQUIPMENT MAINTENANCE & REPAIR	10,976	29,708	30,000	30,000	6,312	15,000	30,000	30,000	30,000	
302-3210-6120	OTHER PROPERTY SERVICES	4,289	-	1,500	1,500	-		1,500	1,500	1,500	
Total Property Expenses		31,099	45,603	153,500	153,500	11,480	98,462	118,000	115,700	115,700	
302-3210-6202	TRAVEL, OUT OF COUNTY	23	781	1,500	1,500	-		1,500	1,000	1,000	
302-3210-6204	TELEPHONE EXPENSES	418	457	1,400	1,400	219	310	500			
302-3210-6205	CELL PHONE EXPENSES	1,036	1,327	1,500	1,500	597	845	1,500	1,500	1,500	
302-3210-6207	ADVERTISING & MARKETING EXP	17	-	-	-	-					
302-3210-6208	PRINTING & BINDING EXPENSES	73	-	1,000	1,000	-		100	100	100	
302-3210-6209	NON CAPITAL LEASES	45	-	500	500	-					
302-3210-6211	MAINTENANCE AGREEMENTS	84	-	1,500	1,500	-					
302-3210-6215	POSTAGE/SHIPPING EXPENSES	280	712	500	500	33	47	500	500	500	
302-3210-6216	TRAINING (SEMINARS,WORKSHOPS)	20	1,001	2,500	2,500	197	279	2,500	2,500	2,500	
302-3210-6219	VOLUNTEER EXPENSES	-	-	-	-	-					
302-3210-6222	PERMITS,LICENSES,LEGAL NOTICES	365	261	1,500	1,500	100	142	1,500	1,500	1,500	

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STREETS FUND - 302											
302-3210-6233	SERVICES CONTRACTS	-	5,042	15,000	15,000	701	7,500	15,000	15,000	15,000	
302-3210-6240	OTHER OPERATING EXPENSES	60	-	500	500	1,563	2,214	2,000	2,000	2,000	
302-3210-6245	COPIER LEASE AND COPIES	-	-	-	-	-					
Total Operating Expenses		2,422	9,582	27,400	27,400	3,410	11,337	25,100	24,100	24,100	
302-3210-6302	COMPUTER SOFTWARE	-	190	1,500	1,500	-		300	300	300	
302-3210-6309	VOICE OVER INTERNET								500	500	
Total Hardware & Software Expenses		-	190	1,500	1,500	-	-	300	800	800	
302-3210-6401	BLDG/GROUND SUPPLIES & MAT	574	7,469	3,000	3,000	1,967	2,786	3,000	3,000	3,000	
302-3210-6402	OFFICE SUPPLIES & MATERIALS	335	398	1,000	1,000	-		1,000	500	500	
302-3210-6403	VEHICLE FUEL,OIL,OTHER LIQUIDS	13,080	9,579	25,000	25,000	4,306	15,000	25,000	20,000	20,000	
302-3210-6405	REFRESHMENTS	226	-	-	-	-					
302-3210-6407	CLOTHING & UNIFORMS	390	740	2,500	2,500	211	299	3,000	1,500	1,500	
302-3210-6410	OTHER VEHICLE SUPPLIES & MAT	456	224	1,000	1,000	17	24	1,000	1,000	1,000	
302-3210-6415	SAFETY SUPPLIES	-	384	-	-	-					
302-3210-6416	FIRST AID-HEALTH & SAFETY	54	82	500	500	202	286	500			
302-3210-6419	PAINT	5,509	1,471	5,000	5,000	1,415	2,005	5,000	5,000	5,000	
302-3210-6420	ROCK	8,201	8,271	10,500	10,500	4,724	10,500	10,500	10,500	10,500	
302-3210-6426	GAS, OIL & MILEAGE	-	-	1,000	1,000	184	261	1,000	1,000	1,000	
302-3210-6430	OTHER CONSUMABLE SUPPLIES	89	1,166	500	500	-		500	500	500	
302-3210-6432	RADIO COMMUNICATION	-	5,270	5,000	5,000	67	94	1,000	1,000	1,000	
Total Consumable Expenses		28,915	35,056	55,000	55,000	13,093	31,255	51,500	44,000	44,000	
302-3210-6501	BLDG/GROUND SUPPLIES & MAT	439	12,088	27,000	27,000	5,436	20,000	27,000	20,000	20,000	
302-3210-6502	OFFICE SUPPLIES & MATERIALS	45	-	800	800	-		800	800	800	
302-3210-6503	VEHICLE SUPPLIES & MATERIALS	-	3,144	5,000	5,000	90	2,500	5,000	5,000	5,000	
302-3210-6504	CLOTHING & UNIFORMS	224	-	1,500	1,500	-					
302-3210-6506	NON-CAPITAL EQUIP & MACHINERY	304	26,230	8,500	8,500	-	8,500	30,000	30,000	30,000	
302-3210-6507	FURNITURE & FIXTURES	-	-	-	-	264	374	500	500	500	
302-3210-6508	SMALL TOOLS & EQUIPMENT	7,685	5,270	7,500	7,500	1,292	5,000	7,500	7,500	7,500	
302-3210-6509	REFERENCE BOOKS	-	210	-	-	-					
302-3210-6515	DVDs and CDs	32	-	-	-	-					
302-3210-6516	SIGNAGE	1,534	7,228	6,500	6,500	1,825	6,500	6,500	6,500	6,500	
302-3210-6517	SIGN POSTS - DECO	3,131	-	3,000	3,000	-		3,000	3,000	3,000	
302-3210-6518	SIGN POSTS - STANDARDS	1,639	2,743	3,000	3,000	649	919	3,000	3,000	3,000	
302-3210-6519	SIGN HARDWARE	755	2,692	1,500	1,500	2	3	2,000	2,000	2,000	
302-3210-6520	SIGN FILM & BLANKS	1,009	809	4,500	4,500	1,412	2,000	4,500	2,000	2,000	
302-3210-6521	SIGN INSTALLATION MATERIALS	617	3,759	10,000	10,000	76	10,000	10,000	7,500	7,500	
302-3210-6522	COLD MIX & ASPHALT	640	2,298	3,500	3,500	1,856	2,630	5,000	5,000	5,000	
302-3210-6525	CONCRETE	-	51	-	-	31	44	100	100	100	

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STREETS FUND - 302											
Total Non Consumable Expenses		18,052	66,521	82,300	82,300	12,932	58,470	104,900	92,900	92,900	
302-3210-6601	LIABILITY INSURANCE PREMIUMS	7,589	7,424	7,500	7,500	11,859	11,859	17,000	13,283	13,283	
Total Insurance & Judgments		7,589	7,424	7,500	7,500	11,859	11,859	17,000	13,283	13,283	
302-3210-6701	SERV PROVIDED BY GENERAL FUND	45,251	17,200	30,989	30,989	20,659	30,989	30,989	31,454	31,454	
302-3210-6702	SERV PROVIDED BY PUBLIC WORKS	-	83,603	39,626	39,626	26,417	39,626	39,626	75,000	75,000	
Total Services Provided by		45,251	100,803	70,615	70,615	47,077	70,615	70,615	106,454	106,454	
	Total Material & Services	141,364	298,303	450,315	450,315	116,924	326,048	449,915	454,737	454,737	
	Capital Outlay										
302-3210-7003	CAPITAL EQUIPMENT ACQUISTION	-	120,017	-	-	20,822	45,498				
302-3210-7004	VEHICLE ACQUISTION	43,170	30	-	-	-					
302-3210-7017	STREET OVERLAY COSTS	9,412	-	-	-	-					
302-3210-7601	STREET IMPROVEMENTS	-	650	-	-	-					
	Total Capital Outlay	52,582	120,697	-	-	20,822	45,498	-	-	-	
	Transfers to Other Funds										
302-3210-9005	TRANSFER TO GEN DEBT SVC FUND	61,932	31,113	30,625	30,625	20,417	30,625		31,095	31,095	
	Total Transfer to Other Funds	61,932	31,113	30,625	30,625	20,417	30,625	-	31,095	31,095	
TOTAL STREET MAINTENANCE		462,608	667,070	716,941	716,941	302,866	632,576	672,584	708,547	708,547	
STORM DRAIN MAINTENANCE - 3220											
	Personal Services										
302-3220-5010	WAGES & SALARIES	66,584	96,341	122,758	122,758	73,946	111,594	156,844	118,162	118,162	
302-3220-5020	PART TIME/EXTRA HELP WAGES	-	1,662	15,000	15,000	-					
302-3220-5030	OVERTIME	2,717	1,576	5,000	5,000	1,581	5,184	5,000	5,000	5,000	
302-3220-5035	ON-CALL	1,913	3,100	4,500	4,500	3,000	4,500	4,500	4,500	4,500	
302-3220-5210	INSURANCE BENEFITS	20,630	28,304	26,589	26,589	18,918	25,862	45,256	27,137	27,137	
302-3220-5220	FICA EXPENSES	5,037	8,365	11,265	11,265	5,866	10,284	12,725	9,766	9,766	
302-3220-5230	RETIREMENT	12,875	14,804	19,551	19,551	10,425	17,025	23,134	19,725	19,725	
302-3220-5242	WORKER'S COMPENSATION	2,661	3,793	8,821	8,821	5,526	9,479	11,482	8,568	8,568	
302-3220-5250	UNEMPLOYMENT INSURANCE	409	997	1,682	1,682	857	1,608	2,162	1,660	1,660	
	Total Personal Services	112,826	158,941	215,166	215,166	120,119	185,536	261,103	194,518	194,518	
	Material & Services										
302-3220-6009	TEMPORARY EMPLOYMENT SERVICE	-	-	-	-	1,402	1,987				

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STREETS FUND - 302											
302-3220-6028	SURVEYING SERVICES	-	669	-	-	-					
302-3220-6030	OTHER PROF & TECHNICAL SERV	11,119	1,410	7,500	7,500	201	7,500	7,500	7,500	7,500	
302-3220-6031	CCTV INSPECTION & SEWER SERV	-	1,661	-	-	-					
302-3220-6032	HEALTH/PHYSICAL/MEDICAL SERV	-	182	-	-	-					
Total Professional & Technical Services		11,119	3,922	7,500	7,500	1,603	9,487	7,500	7,500	7,500	
302-3220-6101	CLEANING EXPENSES	1,012	694	-	-	-		500	500	500	
302-3220-6102	RENTAL EXPENSES	-	-	7,500	7,500	-	5,000	7,500	3,500	3,500	
302-3220-6103	ELECTRICAL EXPENSES	-	-	-	-	579	820	1,000	1,000	1,000	
302-3220-6106	GARBAGE EXPENSES	501	-	1,700	1,700	544	770	1,000	1,000	1,000	
302-3220-6107	DISPOSAL EXPENSES	-	-	8,500	8,500	-		8,500	8,500	8,500	
302-3220-6108	PROPANE EXPENSE	16	-	600	600	-		600	600	600	
302-3220-6109	GAS HEATING EXPENSE	-	-	-	-	223	315	1,000	400	400	
302-3220-6111	GENERAL MAINT & REPAIR EXPENSE	6,827	7	42,000	42,000	697	25,000	42,000	25,000	25,000	
302-3220-6112	VEHICLE MAINTENANCE & REPAIR	7,863	20	10,000	10,000	-	5,000	10,000	10,000	10,000	
302-3220-6113	BLDG & GROUND MAINT & REPAIR	334	-	1,000	1,000	92	130	1,000	1,000	1,000	
302-3220-6114	EQUIPMENT MAINTENANCE & REPAIR	7,860	13,261	15,000	15,000	12,268	17,380	16,000	16,000	16,000	
Total Property Expenses		24,413	13,982	86,300	86,300	14,403	54,415	89,100	67,500	67,500	
302-3220-6204	TELEPHONE EXPENSES	383	431	1,500	1,500	216	305	1,500			
302-3220-6205	CELL PHONE EXPENSES	180	469	500	500	343	486	500	500	500	
302-3220-6208	PRINTING & BINDING EXPENSES	65	-	500	500	269	381	500	500	500	
302-3220-6215	POSTAGE/SHIPPING EXPENSES	8	-	-	-	52	73	250	250	250	
302-3220-6216	TRAINING (SEMINARS,WORKSHOPS)	24	-	1,500	1,500	197	279	2,500	2,500	2,500	
302-3220-6222	PERMITS,LICENSES,LEGAL NOTICES	264	-	500	500	-		500	500	500	
302-3220-6233	SERVICES CONTRACTS	8,665	-	25,000	25,000	9,863	20,000	25,000	20,000	20,000	
302-3220-6237	PAST DUE CHGS/PENALTY	-	-	-	-	35	49	100	100	100	
Total Operating Expenses		9,588	900	29,500	29,500	10,974	21,573	30,850	24,350	24,350	
302-3220-6309	VOICE OVER INTERNET								500	500	
Total Hardware & Software Expenses		-	-	-	-	-	-	-	500	500	
302-3220-6401	BLDG/GROUND SUPPLIES & MAT	199	718	4,500	4,500	52	4,000	4,500	4,500	4,500	
302-3220-6402	OFFICE SUPPLIES & MATERIALS	-	25	500	500	-		500	500	500	
302-3220-6403	VEHICLE FUEL,OIL,OTHER LIQUIDS	11,106	15,463	12,000	12,000	12,102	17,144	18,000	18,000	18,000	
302-3220-6407	CLOTHING & UNIFORMS	190	572	1,500	1,500	441	625	1,500	1,500	1,500	
302-3220-6414	GENERAL SUPPLIES	-	50	-	-	-					
302-3220-6416	FIRST AID-HEALTH & SAFETY	-	12	-	-	101	143	500			
302-3220-6420	ROCK	2,934	436	8,000	8,000	1,756	2,488	8,000	6,500	6,500	
Total Consumable Expenses		14,429	17,276	26,500	26,500	14,452	24,400	33,000	31,000	31,000	

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STREETS FUND - 302											
302-3220-6501	BLDG/GROUND SUPPLIES & MAT	1,528	3,871	5,700	5,700	5,337	7,561	7,500	7,500	7,500	
302-3220-6502	OFFICE SUPPLIES & MATERIALS	30	-	500	500	-		500	500	500	
302-3220-6503	VEHICLE SUPPLIES & MATERIALS	1,520	91	3,000	3,000	-		3,000	2,000	2,000	
302-3220-6504	CLOTHING & UNIFORMS	65	241	1,000	1,000	77	109	1,000	1,000	1,000	
302-3220-6507	FURNITURE & FIXTURES	-	-	-	-	264	374				
302-3220-6508	SMALL TOOLS & EQUIPMENT	173	833	2,500	2,500	217	2,000	2,500	2,000	2,000	
302-3220-6517	SIGN POSTS - DECO	-	1,952	-	-	-					
302-3220-6525	CONCRETE	-	51	-	-	253	358	500	500	500	
Total Non Consumable Expenses		3,316	7,039	12,700	12,700	6,148	10,402	15,000	13,500	13,500	
302-3220-6701	SERV PROVIDED BY GENERAL FUND	45,251	27,412	30,989	30,989	20,659	30,989	30,989	31,453	31,453	
302-3220-6702	SERV PROVIDED BY PUBLIC WORKS	-	58,972	39,626	39,626	26,417	39,626	39,626	75,000	75,000	
Total Services Provided by		45,251	86,384	70,615	70,615	47,077	70,615	70,615	106,453	106,453	
	Total Material & Services	108,116	129,502	233,115	233,115	94,657	190,892	246,065	250,803	250,803	
	Capital Outlay										
302-3220-7003	CAPITAL EQUIPMENT ACQUISTION	-	2,117	-	-	20,822	20,822	220,000	220,000	220,000	
302-3220-7004	VEHICLE ACQUISTION	27,381	-	-	-	-					
	Total Capital Outlay	27,381	2,117	-	-	20,822	20,822	220,000	220,000	220,000	
	Transfers to Other Funds										
302-3220-9004	TRANSFER TO CAPITAL PROJECTS	-	180,000	-	-	-					
302-3220-9005	TRANSFER TO GEN DEBT SVC FUND	-	31,113	30,625	30,625	20,417	30,625	30,625	31,095	31,095	
	Total Transfer to Other Funds	-	211,113	30,625	30,625	20,417	30,625	30,625	31,095	31,095	
TOTAL STORM DRAIN MAINTENANCE		248,323	501,674	478,906	478,906	256,015	427,875	757,793	696,416	696,416	
302-3210-9901	**CONTINGENCY ACCOUNT**	-	-	73,289	73,289	-		67,862	130,613	130,613	
TOTAL STREET FUND EXPENDITURES		710,931	1,168,743	1,269,136	1,269,136	558,882	1,060,451	1,498,239	1,535,576	1,535,576	
302-3220-9904	RESERVE FOR FUTURE CAPITAL	-	-	93,384	93,384	-					
302-3210-9905	UNAPPROPRIATED ENDING FUND BAL	54,533	148,676	-	-	491,639	393,871	308,814	164,427	164,427	
TOTAL RESERVE/UNAPPROPRIATED ENDING FUND BALANCE		54,533	148,676	93,384	93,384	491,639	393,871	308,814	164,427	164,427	
TOTAL STREET FUND REQUIREMENTS		765,464	1,317,419	1,362,520	1,362,520	1,050,521	1,454,322	1,807,053	1,700,003	1,700,003	

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WATER FUND - 303										
BEGINNING FUND BALANCE	6,754,326	1,408,340	766,499	766,499	548,243	548,243	433,534	433,534	433,534	-
RESERVE FUNDS:										
REVENUES:										
Grants	22,961	1,266	1,500	1,500	-	-	-	-	-	-
Fees	2,307,382	2,776,763	3,055,000	3,055,000	2,354,655	3,304,800	3,470,000	3,470,000	3,470,000	-
Miscellaneous	44,015	48,099	26,500	26,500	34,604	46,750	47,000	47,000	47,000	-
Interest	18,943	6,429	1,000	1,000	1,474	1,883	2,000	2,000	2,000	-
Services Provided for other funds	43,177	-	-	-	-	-	-	-	-	-
Loan Proceeds	70,000	-	-	-	-	-	-	-	-	-
Transfer In										
TOTAL REVENUES:	2,506,478	2,832,557	3,084,000	3,084,000	2,390,733	3,353,433	3,519,000	3,519,000	3,519,000	-
TOTAL RESOURCES:	9,260,804	4,240,897	3,850,499	3,850,499	2,938,976	3,901,676	3,952,534	3,952,534	3,952,534	-
EXPENDITURES:										
WATER PLANT	498,855	676,455	805,340	805,340	541,923	797,738	1,509,736	851,582	869,582	-
* OLD WATER PLANT	188,816	52,162	-	-	-	-	-	-	-	-
WATER DISTRIBUTION	652,757	663,056	910,970	910,970	678,259	947,266	1,023,043	938,246	938,246	-
* WATER CUSTOMER SERVICE	19,287	-	-	-	-	-	-	-	-	-
* WATER CAPITAL PROJECTS	5,923,148	1,479,986	981,824	981,824	350,270	763,567	-	-	-	-
WATER NON DEPARTMENTAL	456,750	756,439	729,594	729,594	504,227	753,500	769,733	769,733	769,733	-
TRANSFER OUT	112,850	64,556	206,071	206,071	137,381	206,071	64,553	955,658	955,658	-
TOTAL EXPENDITURES W/O CONTINGENCY	7,852,463	3,692,654	3,633,799	3,633,799	2,212,060	3,468,142	3,367,065	3,515,219	3,533,219	-
CONTINGENCY	-	-	166,700	166,700	-	-	175,000	175,000	175,000	-
TOTAL EXPENDITURES:	7,852,463	3,692,654	3,800,499	3,800,499	2,212,060	3,468,142	3,542,065	3,690,219	3,708,219	-
RESERVE FOR FUTURE	-	-	-	-	-	-	-	-	-	-
RESTRICTED FUND										
UNAPPROPRIATED ENDING FUND BALANCE	1,408,341	548,243	50,000	50,000	726,916	433,534	410,469	262,315	244,315	-
TOTAL REQUIREMENTS:	9,260,804	4,240,897	3,850,499	3,850,499	2,938,976	3,901,676	3,952,534	3,952,534	3,952,534	-
Excess Revenue over Expenses:	*(5,345,985)*	*(860,097)*	*(549,799)*	*(549,799)*	*178,673*	*(114,709)*	*151,935*	*3,781*	*(14,219)*	-

* Cost Center Closed Prior to FY 2014/2015
** Cost Center New in FY 2014/2015

Account Number	Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
WATER FUND - 303											
RESOURCES											
303-3390-4001	BEGINNING FUND BALANCE	6,754,326	1,408,341	766,499	766,499	548,243	548,243	433,534	433,534	433,534	
WATER PLANT											
303-3310-4208	FEMA GRANT	2,790	1,266	1,500	1,500	-					
303-3310-4313	WATER USER CHARGES	2,220,881	2,745,603	3,000,000	3,000,000	2,351,444	3,300,000	3,465,000	3,465,000	3,465,000	
303-3310-4314	WATER USER CHARGES-SEAL ROCK	59,107	22,547	50,000	50,000	-					
303-3310-4325	MISC. SALES & SERVICES	43,853	46,878	25,000	25,000	34,080	46,000	46,000	46,000	46,000	
303-3310-4415	INTEREST ON INVESTMENTS	-	6,429	1,000	1,000						
TOTAL WATER PLANT		2,326,631	2,822,722	3,077,500	3,077,500	2,385,524	3,346,000	3,511,000	3,511,000	3,511,000	
WATER DISTRIBUTION											
303-3320-4208	FEMA GRANT	20,171	-	-	-	-	-				
303-3320-4315	NEW SERVICES & METERS	27,394	8,613	5,000	5,000	3,210	4,800	5,000	5,000	5,000	
303-3320-4325	MISC. SALES & SERVICES	162	1,221	1,500	1,500	524	750	1,000	1,000	1,000	
TOTAL WATER DISTRIBUTION		47,726	9,833	6,500	6,500	3,734	5,550	6,000	6,000	6,000	
WATER NON DEPARTMENTAL											
303-3390-4415	INTEREST ON INVESTMENTS	18,943	-	-	-	1,474	1,883	2,000	2,000	2,000	
303-3390-4505	SERVICE PROVIDED FOR SEWER FND	43,177	-	-	-	-					
303-3390-4603	TRANSFER FROM WASTEWATER FUND	70,000	-	-	-	-					
TOTAL WATER NON DEPARTMENTAL		132,120	-	-	-	1,474	1,883	2,000	2,000	2,000	
TOTAL REVENUES		2,506,478	2,832,555	3,084,000	3,084,000	2,390,732	3,353,433	3,519,000	3,519,000	3,519,000	
TOTAL RESOURCES		9,260,804	4,240,896	3,850,499	3,850,499	2,938,975	3,901,676	3,952,534	3,952,534	3,952,534	
WATER PLANT - 3310											
	Personal Services										
303-3310-5010	WAGES & SALARIES	182,630	184,334	192,542	192,542	132,285	195,332	206,626	195,946	195,946	
303-3310-5020	PART TIME/EXTRA HELP WAGES	3,760	5,448	6,500	6,500	-					
303-3310-5030	OVERTIME	21,374	22,686	10,000	10,000	5,641	8,000	10,000	10,000	10,000	
303-3310-5035	ON-CALL	-	-	-	-	-		5,200	5,200	5,200	
303-3310-5210	INSURANCE BENEFITS	51,400	53,787	49,190	49,190	36,061	51,220	58,771	58,710	58,710	
303-3310-5220	FICA EXPENSES	15,061	16,686	16,290	16,290	10,069	15,749	16,970	16,153	16,153	
303-3310-5230	RETIREMENT	33,170	31,258	35,188	35,188	21,933	32,958	37,321	30,827	30,827	
303-3310-5242	WORKER'S COMPENSATION	4,210	5,750	8,152	8,152	4,391	7,253	8,639	8,226	8,226	
303-3310-5250	UNEMPLOYMENT INSURANCE	1,224	2,126	2,768	2,768	1,471	2,436	2,884	2,745	2,745	
	Total Personal Services	312,827	322,076	320,630	320,630	211,850	312,948	346,411	327,807	327,807	

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WATER FUND - 303											
	Material & Services										
303-3310-6013	AUTOMOTIVE SERVICES	485	572	1,000	1,000	877	1,000	1,000	1,000	1,000	
303-3310-6014	ELECTRICAL SERVICES	449	160	-	-	458	458				
303-3310-6025	ENGINEERING SERVICES	-	14,688	-	-	-		700	700	700	
303-3310-6028	SURVEYING SERVICES	-	1,400	-	-	-					
303-3310-6029	WATER QUALITY TESTING SERVICES	1,037	6,903	7,000	7,000	6,117	10,000	10,000	10,000	10,000	
303-3310-6030	OTHER PROF & TECHNICAL SERV	28,093	10,898	3,000	3,000	13,364	18,933	20,000	20,000	20,000	
303-3310-6032	HEALTH/PHYSICAL/MEDICAL SERV	72	-	-	-	38	38	1,000	1,000	1,000	
Total Professional & Technical Services		30,135	34,620	11,000	11,000	20,854	30,429	32,700	32,700	32,700	
303-3310-6101	CLEANING EXPENSES	1,917	1,220	-	-	-					
303-3310-6103	ELECTRICAL EXPENSES	37,867	121,541	135,000	135,000	95,460	135,235	140,000	140,000	140,000	
303-3310-6105	WATER & SEWAGE EXPENSES	905	-	-	-	-					
303-3310-6106	GARBAGE EXPENSES	1,358	1,384	1,500	1,500	808	1,385	1,500	1,500	1,500	
303-3310-6107	DISPOSAL EXPENSES	12,255	16	30	30	42	42	100	100	100	
303-3310-6108	PROPANE EXPENSE	-	92	50	50	-					
303-3310-6109	GAS HEATING EXPENSE	4,828	4,612	3,000	3,000	3,402	4,820	6,000	6,000	6,000	
303-3310-6111	GENERAL MAINT & REPAIR EXPENSE	-	330	-	-	-		33,000	15,000	33,000	
303-3310-6112	VEHICLE MAINTENANCE & REPAIR	282	220	500	500	187	187	300	300	300	
303-3310-6113	BLDG & GROUND MAINT & REPAIR	3,434	16,389	30,000	30,000	31,709	31,709	45,000	45,000	45,000	
303-3310-6114	EQUIPMENT MAINTENANCE & REPAIR	1,493	11,401	5,000	5,000	11,892	16,848	15,000	15,000	15,000	
303-3310-6115	PUMP STATION & TANK MAINT	463	5,078	10,000	10,000	10,756	11,756	20,000	20,000	20,000	
Total Property Expenses		64,802	162,284	185,080	185,080	154,256	201,982	260,900	242,900	260,900	
303-3310-6204	TELEPHONE EXPENSES	3,759	2,853	2,500	2,500	1,133	1,605	1,800			
303-3310-6205	CELL PHONE EXPENSES	761	1,228	800	800	574	813	1,000	1,000	1,000	
303-3310-6208	PRINTING & BINDING EXPENSES	484	408	600	600	122	244	150	150	150	
303-3310-6211	MAINTENANCE AGREEMENTS	-	4,561	8,000	8,000	7,789	8,300	12,000	12,000	12,000	
303-3310-6212	ALARM MONITORING EXPENSES	-	1,703	1,200	1,200	486	688	700	700	700	
303-3310-6213	MEMBERSHIPS, DUES & FEES	844	1,310	1,500	1,500	779	779	1,200	1,200	1,200	
303-3310-6214	INSPECTIONS							6,000	6,000	6,000	
303-3310-6215	POSTAGE/SHIPPING EXPENSES	-	313	250	250	62	88	75	75	75	
303-3310-6216	TRAINING (SEMINARS,WORKSHOPS)	902	3,070	5,000	5,000	1,142	1,618	3,500	3,500	3,500	
303-3310-6222	PERMITS,LICENSES,LEGAL NOTICES	125	168	250	250	-					
303-3310-6226	PERSONNEL RECRUITING EXPENSES	338	892	-	-	383	383				
303-3310-6228	TAXES/LEASES/FEES PAID	900	-	-	-	478	478				
303-3310-6229	BACKFLOW PREVENTION	76	-	-	-	-		2,000	2,000	2,000	
303-3310-6237	PAST DUE CHGS/PENALTY	-	-	-	-	123	123				
303-3310-6245	COPIER LEASE AND COPIES	-	-	-	-	955	1,353	1,500	1,500	1,500	
Total Operating Expenses		8,188	16,507	20,100	20,100	14,025	16,472	29,925	28,125	28,125	

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WATER FUND - 303											
303-3310-6302	COMPUTER SOFTWARE	-	60	1,000	1,000	-		1,000	1,000	1,000	
303-3310-6303	COMPUTER HARDWARE	-	662	3,000	3,000	4,950	4,950	5,000	5,000	5,000	
303-3310-6309	VOICE OVER INTERNET								2,500	2,500	
Total Hardware & Software Expenses		-	722	4,000	4,000	4,950	4,950	6,000	8,500	8,500	
303-3310-6401	BLDG/GROUND SUPPLIES & MAT	236	683	500	500	372	528	450	450	450	
303-3310-6402	OFFICE SUPPLIES & MATERIALS	199	65	300	300	99	99	100	100	100	
303-3310-6403	VEHICLE FUEL,OIL,OTHER LIQUIDS	3,411	3,459	4,000	4,000	2,061	2,920	3,500	3,500	3,500	
303-3310-6404	SUBSCRIPTIONS & PERIODICALS	-	87	-	-	-					
303-3310-6405	REFRESHMENTS	-	132	-	-	45	45				
303-3310-6407	CLOTHING & UNIFORMS	947	940	500	500	643	643	500	500	500	
303-3310-6408	CHEMICAL & LAB SUPPLIES	55,964	115,821	150,000	150,000	97,434	138,031	160,000	150,000	150,000	
303-3310-6410	OTHER VEHICLE SUPPLIES & MAT	-	-	-	-	7	7				
303-3310-6414	GENERAL SUPPLIES	-	430	-	-	-					
303-3310-6415	SAFETY SUPPLIES	-	793	200	200	274	274	300			
303-3310-6416	FIRST AID-HEALTH & SAFETY	-	-	30	30	202	202	200			
303-3310-6430	OTHER CONSUMABLE SUPPLIES	89	-	-	-	-					
303-3310-6432	RADIO COMMUNICATION	-	2,115	-	-	275	275				
Total Consumable Expenses		60,847	124,524	155,530	155,530	101,413	143,024	165,050	154,550	154,550	
303-3310-6501	BLDG/GROUND SUPPLIES & MAT	62	5,078	8,000	8,000	2,125	3,010	2,500	2,500	2,500	
303-3310-6502	OFFICE SUPPLIES & MATERIALS	173	1,148	600	600	81	100	200	200	200	
303-3310-6503	VEHICLE SUPPLIES & MATERIALS		174	-	-	109	154	300	300	300	
303-3310-6504	CLOTHING & UNIFORMS	72	-	300	300	198	280	200	200	200	
303-3310-6506	NON-CAPITAL EQUIP & MACHINERY	496	8,067	9,000	9,000	999	1,415	9,000	7,000	7,000	
303-3310-6507	FURNITURE & FIXTURES	-	803	500	500	231	328	500	500	500	
303-3310-6508	SMALL TOOLS & EQUIPMENT	92	350	500	500	364	400	500	500	500	
303-3310-6509	REFERENCE BOOKS	107	69	100	100	-					
303-3310-6516	SIGNAGE	-	34	-	-	-		1,000	1,000	1,000	
303-3310-6524	SUBSCRIPTION & PERIODICALS	87	-	-	-	-					
303-3310-6526	SAFETY SUPPLIES	-	-	-	-	823	1,000	500			
Total Non Consumable Expenses		1,088	15,722	19,000	19,000	4,929	6,687	14,700	12,200	12,200	
	Total Material & Services	165,061	354,379	394,710	394,710	300,428	403,544	509,275	478,975	496,975	
	Capital Outlay										
303-3310-7003	CAPITAL EQUIPMENT ACQUISTION							648,050	38,800	38,800	
303-3310-7004	VEHICLE ACQUISTION	20,967	-	30,000	30,000	29,645	29,645				
303-3310-7005	BUILDING IMPROVEMENTS	-	-	60,000	60,000	-	51,600	6,000	6,000	6,000	
	Total Capital Outlay	20,967	-	90,000	90,000	29,645	81,245	654,050	44,800	44,800	

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WATER FUND - 303											
TOTAL WATER PLANT		498,855	676,455	805,340	805,340	541,923	797,737	1,509,736	851,582	869,582	
OLD WATER PLANT (Closed Cost Center)											
	Material & Services										
303-3315-6014	ELECTRICAL SERVICES	80	-	-	-	-					
303-3315-6030	OTHER PROF & TECHNICAL SERV	467	-	-	-	-					
Total Professional & Technical Services		547	-	-	-	-	-	-	-	-	
303-3315-6103	ELECTRICAL EXPENSES	57,553	21,852	-	-	-					
303-3315-6113	BLDG & GROUND MAINT & REPAIR	111	-	-	-	-					
303-3315-6114	EQUIPMENT MAINTENANCE & REPAIR	2,050	-	-	-	-					
Total Property Expenses		59,713	21,852	-	-	-	-	-	-	-	
303-3315-6206	INTERNET EXPENSES	661	248	-	-	-					
303-3315-6211	MAINTENANCE AGREEMENTS	4,381	-	-	-	-					
303-3315-6222	PERMITS,LICENSES,LEGAL NOTICES	246	-	-	-	-					
Total Operating Expenses		5,288	248	-	-	-	-	-	-	-	
303-3315-6401	BLDG/GROUND SUPPLIES & MAT	155	36	-	-	-					
303-3315-6402	OFFICE SUPPLIES & MATERIALS	135	-	-	-	-					
303-3315-6407	CLOTHING & UNIFORMS	480	-	-	-	-					
303-3315-6408	CHEMICAL & LAB SUPPLIES	122,497	30,026	-	-	-					
Total Consumable Expenses		123,268	30,062	-	-	-	-	-	-	-	
	Total Material & Services	188,816	52,162	-	-	-	-	-	-	-	
TOTAL OLD WATER PLANT		188,816	52,162	-	-	-	-	-	-	-	
TOTAL WATER PLANT		687,671	728,616	805,340	805,340	541,923	797,737	1,509,736	851,582	869,582	
WATER DISTRIBUTION - 3320											
	Personal Services										
303-3320-5010	WAGES & SALARIES	247,835	258,013	291,100	291,100	201,536	304,874	319,879	321,151	321,151	
303-3320-5020	PART TIME/EXTRA HELP WAGES	1,585	4,714	10,000	10,000	-		-	-	-	
303-3320-5030	OVERTIME	3,351	1,272	5,000	5,000	2,882	5,273	5,000	5,000	5,000	
303-3320-5035	ON-CALL	3,688	4,200	6,000	6,000	3,100	6,500	6,000	6,000	6,000	
303-3320-5210	INSURANCE BENEFITS	74,056	78,727	89,935	89,935	62,490	86,069	89,502	89,509	89,509	

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WATER FUND - 303											
303-3320-5220	FICA EXPENSES	18,566	21,422	23,908	23,908	15,404	24,517	25,312	25,410	25,410	
303-3320-5230	RETIREMENT	42,149	37,882	54,909	54,909	26,046	45,143	60,398	60,658	60,658	
303-3320-5242	WORKER'S COMPENSATION	6,077	6,675	11,855	11,855	6,744	11,372	13,001	13,050	13,050	
303-3320-5250	UNEMPLOYMENT INSURANCE	1,521	2,734	4,063	4,063	2,246	3,795	4,301	4,318	4,318	
	Total Personal Services	398,828	415,640	496,770	496,770	320,449	487,543	523,393	525,096	525,096	
	Material & Services										
303-3320-6004	LEGAL SERVICES	-	-	-	-	35	50				
303-3320-6009	TEMPORARY EMPLOYMENT SERVICE	2,326	1,227	-	-	5,964	6,000	10,000	10,000	10,000	
303-3320-6014	ELECTRICAL SERVICES	326	226	-	-	-					
303-3320-6015	PLUMBING SERVICES	476	-	-	-	694	983				
303-3320-6025	ENGINEERING SERVICES	-	-	-	-	-					
303-3320-6028	SURVEYING SERVICES	-	669	-	-	-					
303-3320-6029	WATER QUALITY TESTING SERVICES	-	-	-	-	32	45	100	100	100	
303-3320-6030	OTHER PROF & TECHNICAL SERV	8,106	5,239	22,000	22,000	24,185	34,262	30,000	30,000	30,000	
303-3320-6032	HEALTH/PHYSICAL/MEDICAL SERV	72	296	500	500	175	247	500	500	500	
Total Professional & Technical Services		11,306	7,657	22,500	22,500	31,084	41,587	40,600	40,600	40,600	
303-3320-6101	CLEANING EXPENSES	2,255	2,952	-	-	360	510	1,000	1,000	1,000	
303-3320-6102	RENTAL EXPENSES	686	490	-	-	293	415	500	500	500	
303-3320-6103	ELECTRICAL EXPENSES	32,832	29,304	36,000	36,000	15,911	22,541	36,000	36,000	36,000	
303-3320-6106	GARBAGE EXPENSES	1,525	1,953	2,500	2,500	1,304	1,847	2,500	2,500	2,500	
303-3320-6107	DISPOSAL EXPENSES	-	-	1,000	1,000	183	259	1,500	1,500	1,500	
303-3320-6108	PROPANE EXPENSE	684	13	500	500	119	169	1,000	1,000	1,000	
303-3320-6109	GAS HEATING EXPENSE	1,219	1,587	2,100	2,100	2,592	3,672	4,000	3,500	3,500	
303-3320-6111	GENERAL MAINT & REPAIR EXPENSE	5,852	-	-	-	610	864				
303-3320-6112	VEHICLE MAINTENANCE & REPAIR	4,861	5,450	10,000	10,000	4,545	6,438	10,000	8,000	8,000	
303-3320-6113	BLDG & GROUND MAINT & REPAIR	118	1,117	700	700	217	308	700	700	700	
303-3320-6114	EQUIPMENT MAINTENANCE & REPAIR	2,328	9,144	20,000	20,000	3,424	4,850	5,000	5,000	5,000	
303-3320-6115	PUMP STATION & TANK MAINT	9,115	7,278	20,000	20,000	17,081	24,199	25,000	25,000	25,000	
303-3320-6116	WATER/SEWER REPAIRS	7,371	-	-	-	-					
Total Property Expenses		68,846	59,288	92,800	92,800	46,639	66,072	87,200	84,700	84,700	
303-3320-6202	TRAVEL, OUT OF COUNTY	100	1,183	400	400	143	203	250	250	250	
303-3320-6204	TELEPHONE EXPENSES	1,238	2,482	2,000	2,000	1,347	1,909	2,000	1,300	1,300	
303-3320-6205	CELL PHONE EXPENSES	1,768	2,063	2,000	2,000	1,289	1,826	2,000	2,000	2,000	
303-3320-6208	PRINTING & BINDING EXPENSES	134	98	500	500	288	408	500	500	500	
303-3320-6211	MAINTENANCE AGREEMENTS	228	290	-	-	-					
303-3320-6213	MEMBERSHIPS, DUES & FEES	1,775	2,151	2,000	2,000	1,646	2,000	2,000	2,000	2,000	
303-3320-6215	POSTAGE/SHIPPING EXPENSES	188	32	100	100	-		100	100	100	
303-3320-6216	TRAINING (SEMINARS,WORKSHOPS)	3,265	5,588	8,000	8,000	5,095	7,218	8,500	7,500	7,500	

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WATER FUND - 303											
303-3320-6222	PERMITS,LICENSES,LEGAL NOTICES	3,028	-	-	-	-					
303-3320-6225	SERVICES BY OTHER GOV AGENCIES	-	1,750	-	-	-					
303-3320-6233	SERVICES CONTRACTS	59	-	-	-	-					
303-3320-6237	PAST DUE CHGS/PENALTY	-	8	-	-	-					
303-3320-6240	OTHER OPERATING EXPENSES	60	-	-	-	1,579	2,236	2,000	2,000	2,000	
303-3320-6245	COPIER LEASE AND COPIES	-	-	-	-	578	818	1,000	1,000	1,000	
Total Operating Expenses		11,842	15,645	15,000	15,000	11,964	16,618	18,350	16,650	16,650	
303-3320-6302	COMPUTER SOFTWARE	3,000	-	-	-	-					
303-3320-6303	COMPUTER HARDWARE	-	-	-	-	880	880				
303-3320-6304	PERIPHERAL HARDWARE	622	-	-	-	-					
303-3320-6309	VOICE OVER INTERNET								2,700	2,700	
Total Hardware & Software Expenses		3,622	-	-	-	880	880	-	2,700	2,700	
303-3320-6401	BLDG/GROUND SUPPLIES & MAT	157	101	-	-	-					
303-3320-6402	OFFICE SUPPLIES & MATERIALS	822	1,256	1,000	1,000	737	1,044	1,000	1,000	1,000	
303-3320-6403	VEHICLE FUEL,OIL,OTHER LIQUIDS	11,953	13,177	20,000	20,000	7,587	10,748	20,000	15,000	15,000	
303-3320-6405	REFRESHMENTS	31	69	-	-	71	100				
303-3320-6407	CLOTHING & UNIFORMS	1,753	2,261	3,000	3,000	1,764	1,800	3,000	2,500	2,500	
303-3320-6408	CHEMICAL & LAB SUPPLIES	1,698	2,032	1,500	1,500	213	301	1,500	1,500	1,500	
303-3320-6410	OTHER VEHICLE SUPPLIES & MAT	21	-	-	-	40	57				
303-3320-6414	GENERAL SUPPLIES	-	24	-	-	-					
303-3320-6415	SAFETY SUPPLIES	391	508	500	500	471	667	1,000			
303-3320-6416	FIRST AID-HEALTH & SAFETY	60	13	200	200	487	689	1,000			
303-3320-6419	PAINT	2,118	742	700	700	1,100	1,559	3,000	3,000	3,000	
303-3320-6420	ROCK	4,964	6,429	10,000	10,000	1,771	2,509	10,000	7,500	7,500	
303-3320-6432	RADIO COMMUNICATION	-	2,966	-	-	67	94				
Total Consumable Expenses		23,969	29,579	36,900	36,900	14,307	19,568	40,500	30,500	30,500	
303-3320-6501	BLDG/GROUND SUPPLIES & MAT	3,691	361	5,000	5,000	923	1,308	5,000	5,000	5,000	
303-3320-6502	OFFICE SUPPLIES & MATERIALS	-	-	-	-	15	21				
303-3320-6503	VEHICLE SUPPLIES & MATERIALS	89	-	-	-	-					
303-3320-6504	CLOTHING & UNIFORMS	96	-	-	-	-					
303-3320-6506	NON-CAPITAL EQUIP & MACHINERY	12,213	-	-	-	-					
303-3320-6507	FURNITURE & FIXTURES	-	-	-	-	2,241	2,241				
303-3320-6508	SMALL TOOLS & EQUIPMENT	9,281	14,648	10,000	10,000	11,261	12,000	15,000	15,000	15,000	
303-3320-6522	COLD MIX & ASPHALT	-	8,946	10,000	10,000	20,054	25,000	25,000	25,000	25,000	
303-3320-6523	PROGRAM NON-CONSUMABLE SUPPLY	108,974	82,913	100,000	100,000	70,014	100,000	100,000	100,000	100,000	
303-3320-6525	CONCRETE	-	230	-	-	-					
Total Non Consumable Expenses		134,344	107,097	125,000	125,000	104,507	140,570	145,000	145,000	145,000	

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WATER FUND - 303											
	Total Material & Services	253,929	219,266	292,200	292,200	209,382	285,295	331,650	320,150	320,150	
	Capital Outlay										
303-3320-7003	CAPITAL EQUIPMENT ACQUISTION	-	4,235	122,000	122,000	148,428	174,428	93,000	93,000	93,000	
303-3320-7004	VEHICLE ACQUISTION	-	23,915	-	-	-		75,000			
	Total Capital Outlay	-	28,150	122,000	122,000	148,428	174,428	168,000	93,000	93,000	
TOTAL WATER DISTRIBUTION		652,757	663,056	910,970	910,970	678,258	947,266	1,023,043	938,246	938,246	
WATER CUSTOMER SERVICE - 3340 (Closed Cost Center)											
	Material & Services										
303-3340-6030	OTHER PROF & TECHNICAL SERV	615	-	-	-	-					
Total Professional & Technical Services		615	-	-	-	-	-	-	-	-	
303-3340-6114	EQUIPMENT MAINTENANCE & REPAIR	215	-	-	-	-					
303-3340-6192	CONTRACTUAL SERVICES	120	-	-	-	-					
Total Property Expenses		335	-	-	-	-	-	-	-	-	
303-3340-6204	TELEPHONE EXPENSES	115	-	-	-	-					
303-3340-6208	PRINTING & BINDING EXPENSES	56	-	-	-	-					
303-3340-6209	NON CAPITAL LEASES	1,092	-	-	-	-					
303-3340-6211	MAINTENANCE AGREEMENTS	450	-	-	-	-					
303-3340-6215	POSTAGE/SHIPPING EXPENSES	10,480	-	-	-	-					
303-3340-6233	SERVICES CONTRACTS	320	-	-	-	-					
Total Operating Expenses		12,513	-	-	-	-	-	-	-	-	
303-3340-6302	COMPUTER SOFTWARE	227	-	-	-	-					
303-3340-6305	MAINTENANCE AGREEMENTS	1,363	-	-	-	-					
Total Hardware & Software Expenses		1,590	-	-	-	-	-	-	-	-	
303-3340-6402	OFFICE SUPPLIES & MATERIALS	3,889	-	-	-	-					
Total Consumable Expenses		3,889	-	-	-	-	-	-	-	-	
303-3340-6502	OFFICE SUPPLIES & MATERIALS	346	-	-	-	-					
Total Non Consumable Expenses		346	-	-	-	-	-	-	-	-	
	Total Material & Services	19,287	-	-	-	-	-	-	-	-	
TOTAL WATER CUSTOMER SERVICE		19,287	-	-	-	-	-	-	-	-	

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WATER FUND - 303											
WATER CAPITAL PROJECTS - 3350 (Moved to Fund 602 in FY15)											
	Material & Services										
303-3350-6004	LEGAL SERVICES	-	-	-	-	1,391	1,391				
303-3350-6008	ADVERTISE & MARKETING SERVICE	-	680	-	-	690	690				
303-3350-6009	TEMPORARY EMPLOYMENT SERVICE	3,277	-	-	-	-	-				
303-3350-6016	MECHANICAL SERVICES	-	3,356	-	-	-	-				
303-3350-6017	TITLE & REAL ESTATE SERVICES	-	15,901	-	-	-	-				
303-3350-6025	ENGINEERING SERVICES	449,535	479,406	-	-	140,741	140,741				
303-3350-6028	SURVEYING SERVICES	-	-	-	-	1,395	1,395				
303-3350-6030	OTHER PROF & TECHNICAL SERV	22,175	10	-	-	11,087	11,087				
303-3350-6031	CCTV INSPECTION & SEWER SERV	-	39	-	-	-	-				
303-3350-6034	GRANT ADMIN SERVICES	-	33,086	-	-	20,071	20,071				
Total Professional & Technical Services		474,987	532,478	-	-	175,375	175,375	-	-	-	
303-3350-6113	BLDG & GROUND MAINT & REPAIR	-	-	-	-	2,050	2,050				
303-3350-6116	WATER/SEWER REPAIRS	9,550	-	-	-	-	-				
Total Property Expenses		9,550	-	-	-	2,050	2,050	-	-	-	
303-3350-6201	TRAVEL, LOCAL (LINCOLN CNTY)	66	10	-	-	-	-				
303-3350-6202	TRAVEL, OUT OF COUNTY	-	22	-	-	-	-				
303-3350-6207	ADVERTISING & MARKETING EXP	-	62	-	-	-	-				
303-3350-6215	POSTAGE/SHIPPING EXPENSES	-	-	-	-	18	18				
303-3350-6222	PERMITS,LICENSES,LEGAL NOTICES	-	2,786	-	-	(350)	(350)				
Total Operating Expenses		66	2,880	-	-	(332)	(332)	-	-	-	
303-3350-6303	COMPUTER HARDWARE	-	4,080	-	-	-	-				
Total Hardware & Software Expenses		-	4,080	-	-	-	-	-	-	-	
303-3350-6414	GENERAL SUPPLIES	-	-	-	-	5	5				
303-3350-6420	ROCK	-	-	-	-	954	954				
Total Consumable Expenses		-	-	-	-	958	958	-	-	-	
	Total Material & Services	484,603	539,438	-	-	178,051	178,051	-	-	-	
	Capital Outlay										
303-3350-7001	LAND ACQUISITION	-	-	-	-	14,706	14,706				
303-3350-7005	WATER CAPITAL EXPENSES	749,762	228,221	-	-	2,175	2,175				
303-3350-7014	WATER UPGRADE & IMPROVEMENTS	-	5,623	-	-	28,660	28,660				
303-3350-7024	CONSTRUCTION	4,688,783	701,719	981,824	981,824	126,678	539,976				
303-3350-7025	EASEMENTS	-	4,985	-	-	-	-				

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WATER FUND - 303											
	Total Capital Outlay	5,438,545	940,548	981,824	981,824	172,219	585,516	-	-	-	
TOTAL WATER CAPITAL PROJECTS		5,923,147	1,479,986	981,824	981,824	350,270	763,568	-	-	-	
WATER NON DEPARTMENTAL - 3390											
	Material & Services										
303-3390-6020	BANK & OTHER FINANCE SERVICES	300	70	-	-	-					
303-3390-6030	OTHER PROF & TECHNICAL SERV	1,330	-	-	-	-					
Total Professional & Technical Services		1,630	70	-	-	-	-	-	-	-	
303-3390-6114	EQUIPMENT MAINTENANCE & REPAIR	15,119	-	-	-	-					
Total Property Expenses		15,119	-	-	-	-	-	-	-	-	
303-3390-6213	MEMBERSHIPS, DUES & FEES	200	-	-	-	-					
303-3390-6216	TRAINING (SEMINARS,WORKSHOPS)	175	95	-	-	-					
303-3390-6228	TAXES/LEASES/FEES PAID	68,376	138,536	150,000	150,000	117,293	188,000	197,400	197,400	197,400	
303-3390-6229	BACKFLOW PREVENTION	463	413	-	-	-					
Total Operating Expenses		69,214	139,044	150,000	150,000	117,293	188,000	197,400	197,400	197,400	
303-3390-6411	PURCHASE WATER	13,380	-	-	-	465					
Total Non Consumable Expenses		13,380	-	-	-	465	-	-	-	-	
303-3390-6601	LIABILITY INSURANCE PREMIUMS	23,444	34,094	42,500	42,500	28,406	28,406	31,815	31,815	31,815	
Total Insurance & Judgments		23,444	34,094	42,500	42,500	28,406	28,406	31,815	31,815	31,815	
303-3390-6701	SERV PROVIDED BY GENERAL FUND	333,963	249,287	228,261	228,261	152,174	228,261	231,685	231,685	231,685	
303-3390-6702	SERV PROVIDED BY PUBLIC WORKS	-	333,944	308,833	308,833	205,889	308,833	308,833	308,833	308,833	
Total Services Provided by		333,963	583,231	537,094	537,094	358,063	537,094	540,518	540,518	540,518	
	Total Material & Services	456,750	756,439	729,594	729,594	504,227	753,500	769,733	769,733	769,733	
	Transfers to Other Funds										
303-3390-9005	TRANSFER TO GEN DEBT SVC FUND	64,534	-	64,484	4,484	2,989	4,484	4,553	4,553	4,553	
303-3390-9011	TRANSFER TO STREET FUND	48,316	-	141,587	141,587	94,391	141,587		141,586	141,586	
303-3390-9017	TRANSFER TO PROPRIETARY DEBT	-	64,556	-	60,000	40,000	60,000	60,000	60,000	60,000	
303-3390-9021	TRANSFER TO REVENUE BOND DEBT								662,160	662,160	
303-3390-9022	TRANSFER TO PROPRIETARY CAPITAL PROJECTS								87,359	87,359	
	Total Transfer to Other Funds	112,850	64,556	206,071	206,071	137,381	206,071	64,553	955,658	955,658	

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WATER FUND - 303											
TOTAL NON DEPARTMENTAL		569,600	820,995	935,665	935,665	641,608	959,571	834,286	1,725,391	1,725,391	
303-3390-9901	**CONTINGENCY ACCOUNT**	-	-	166,700	166,700	-		175,000	175,000	175,000	
TOTAL WATER	**FUND EXPENDITURES**	7,852,463	3,692,653	3,800,499	3,800,499	2,212,059	3,468,142	3,542,065	3,690,219	3,708,219	
303-3390-9905	**UNAPPROPRIATED ENDING FUND BAL**	1,408,341	548,243	50,000	50,000	726,916	433,534	410,469	262,315	244,315	
TOTAL WATER	**FUND REQUIREMENTS**	9,260,804	4,240,896	3,850,499	3,850,499	2,938,975	3,901,676	3,952,534	3,952,534	3,952,534	
		(0.4700)	0.2000	-	-	(0.0700)	0.2300	0.3300	-	-	-

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WASTEWATER FUND - 304										
BEGINNING FUND BALANCE	1,517,818	1,948,160	550,000	550,000	540,262	540,262	830,812	830,812	830,812	-
RESERVE FUNDS:										
REVENUES:										
Grants	24,676	-	-	-	-	-	-	-	-	-
Fees	3,120,655	3,213,265	3,575,000	3,575,000	2,424,091	3,540,000	3,717,000	3,717,000	3,717,000	-
Miscellaneous	3,550	1,995	-	-	11	11	-	-	-	-
Services Provided for other funds	6,663	7,001	-	-	70	150	500	500	500	-
Loan Proceeds	-	-	-	-	-	300,000	-	-	-	-
Transfer In										
TOTAL REVENUES:	3,155,544	3,222,261	3,575,000	3,575,000	2,424,172	3,840,161	3,717,500	3,717,500	3,717,500	-
TOTAL RESOURCES:	4,673,362	5,170,421	4,125,000	4,125,000	2,964,434	4,380,423	4,548,312	4,548,312	4,548,312	-
EXPENDITURES:										
WASTEWATER PLANT	943,028	1,026,062	1,224,833	1,224,833	730,568	1,084,553	1,364,762	1,350,155	1,350,155	-
WASTEWATER COLLECTIONS	429,327	576,414	618,155	618,155	322,858	486,287	613,132	493,132	493,132	-
* WASTEWATER CUSTOMER SERVICE	17,954	-	-	-	-	-	-	-	-	-
* WASTEWATER CAPITAL PROJECTS	82,876	1,173,104	605,407	605,407	96,566	486,793	-	-	-	-
WASTEWATER NON DEPARTMENTAL	680,023	867,307	837,218	837,218	578,690	837,451	856,171	856,171	856,171	-
TRANSFER OUT	571,993	1,246,411	654,527	654,527	436,351	654,527	651,208	1,315,347	1,315,347	-
TOTAL EXPENDITURES W/O CONTINGENCY	2,725,201	4,889,298	3,940,140	3,940,140	2,165,033	3,549,611	3,485,273	4,014,805	4,014,805	-
CONTINGENCY	-	-	134,860	134,860	-	-	250,000	250,000	250,000	-
TOTAL EXPENDITURES:	2,725,201	4,889,298	4,075,000	4,075,000	2,165,033	3,549,611	3,735,273	4,264,805	4,264,805	-
RESERVE FOR FUTURE	-	-	-	-	-	-	-	-	-	-
RESTRICTED FUND										
UNAPPROPRIATED ENDING FUND BALANCE	1,948,161	281,123	50,000	50,000	799,401	830,812	813,039	283,507	283,507	-
TOTAL REQUIREMENTS:	4,673,362	5,170,421	4,125,000	4,125,000	2,964,434	4,380,423	4,548,312	4,548,312	4,548,312	-
Excess Revenue over Expenses:	*430,343*	*(1,667,037)*	*(365,140)*	*(365,140)*	*259,139*	*290,550*	*232,227*	*(297,305)*	*(297,305)*	-
	-	-	-	-	-	-	-	-	-	-

* Cost Center Closed Prior to FY 2014/2015
** Cost Center New in FY 2014/2015

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WASTEWATER FUND - 304											
RESOURCES											
304-3490-4001	BEGINNING FUND BALANCE	1,517,815	1,948,161	550,000	550,000	540,262	540,262	830,812	830,812	830,812	
WASTEWATER PLANT											
304-3410-4316	CAPITAL IMPROVEMENT SURCHARGE	38,404	-	-	-	-					
304-3410-4317	SEWER USER CHARGES	2,624,935	3,208,925	3,540,000	3,540,000	2,424,091	3,540,000	3,717,000	3,717,000	3,717,000	
304-3410-4318	SEPTAGE REVENUE	37,434	4,340	35,000	35,000	-					
304-3410-4325	MISC. SALES & SERVICES	3,474	1,745	-	-	11	11				
TOTAL WASTEWATER PLANT		2,704,248	3,215,009	3,575,000	3,575,000	2,424,102	3,540,011	3,717,000	3,717,000	3,717,000	
WASTEWATER COLLECTIONS											
304-3420-4208	FEMA GRANT	14,262	-	-	-	-					
304-3420-4316	CAPITAL IMPROVEMENT SURCHARGE	419,882	-	-	-	-					
304-3420-4325	MISC. SALES & SERVICES	76	250	-	-	-					
304-3420-4416	LOCAL IMPROVE PROJ REVENUE	10,414	-	-	-	-					
TOTAL WASTEWATER COLLECTIONS		444,635	250	-	-	-	-	-	-	-	
WASTEWATER CAPITAL PROJECTS											
304-3420-4801	DEQ/CWSRF LOAN						300,000				
TOTAL WASTEWATER CAPITAL PROJECTS		-	-	-	-	-	300,000	-	-	-	
WASTEWATER NON DEPARTMENTAL											
304-3490-4415	INTEREST ON INVESTMENTS	6,663	7,001	-	-	70	150	500	500	500	
TOTAL NON DEPARTMENTAL		6,663	7,001	-	-	70	150	500	500	500	
TOTAL REVENUE		3,155,546	3,222,261	3,575,000	3,575,000	2,424,172	3,840,161	3,717,500	3,717,500	3,717,500	
TOTAL RESOURCES		4,673,361	5,170,422	4,125,000	4,125,000	2,964,434	4,380,423	4,548,312	4,548,312	4,548,312	
WASTEWATER PLANT - 3410											
	Personal Services										
304-3410-5010	WAGES & SALARIES	202,959	220,632	252,285	252,285	166,547	245,414	261,176	262,520	262,520	
304-3410-5020	PART TIME/EXTRA HELP WAGES	-	3,324	8,000	8,000	-	8,000				
304-3410-5030	OVERTIME	5,485	5,939	6,000	6,000	2,733	6,618	6,000	6,000	6,000	
304-3410-5035	ON-CALL	3,163	5,900	6,000	6,000	4,900	6,500	6,000	6,000	6,000	
304-3410-5210	INSURANCE BENEFITS	42,970	45,566	46,925	46,925	33,041	47,079	60,094	60,102	60,102	
304-3410-5220	FICA EXPENSES	15,550	19,380	20,830	20,830	13,173	20,238	20,898	21,001	21,001	
304-3410-5230	RETIREMENT	40,311	42,650	47,433	47,433	29,568	43,833	49,001	49,276	49,276	
304-3410-5242	WORKER'S COMPENSATION	4,225	3,302	8,845	8,845	5,048	8,147	9,242	9,287	9,287	

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WASTEWATER FUND - 304											
304-3410-5250	UNEMPLOYMENT INSURANCE	1,233	2,354	3,465	3,465	1,919	3,120	3,551	3,569	3,569	
	Total Personal Services	315,896	349,047	399,783	399,783	256,930	388,949	415,962	417,755	417,755	
	Material & Services										
304-3410-6009	TEMPORARY EMPLOYMENT SERVICE	339	9,437	15,000	15,000	15,187	21,515	15,000	15,000	15,000	
304-3410-6014	ELECTRICAL SERVICES	-	-	-	-	405	574				
304-3410-6015	PLUMBING SERVICES	-	834	-	-	-					
304-3410-6025	ENGINEERING SERVICES	3,482	-	10,000	10,000	-		10,000	10,000	10,000	
304-3410-6030	OTHER PROF & TECHNICAL SERV	912	3,524	-	-	-					
304-3410-6032	HEALTH/PHYSICAL/MEDICAL SERV	-	190	-	-	341	483				
Total Professional & Technical Services		4,734	13,985	25,000	25,000	15,933	22,572	25,000	25,000	25,000	
304-3410-6101	CLEANING EXPENSES	3,927	3,927	-	-	-					
304-3410-6102	RENTAL EXPENSES	240	-	-	-	625	884				
304-3410-6103	ELECTRICAL EXPENSES	273,561	276,024	275,000	275,000	153,641	217,658	275,000	275,000	275,000	
304-3410-6106	GARBAGE EXPENSES	480	1,144	-	-	975	1,382				
304-3410-6107	DISPOSAL EXPENSES	4,201	7,186	6,500	6,500	3,049	4,319	6,500	6,500	6,500	
304-3410-6108	PROPANE EXPENSE	16	-	-	-	-					
304-3410-6111	GENERAL MAINT & REPAIR EXPENSE	8,272	10,587	65,000	65,000	13,509	19,138	30,000	30,000	30,000	
304-3410-6112	VEHICLE MAINTENANCE & REPAIR	5,379	1,936	18,000	18,000	1,468	2,080	8,000	8,000	8,000	
304-3410-6113	BLDG & GROUND MAINT & REPAIR	38,405	38,145	60,000	60,000	37,474	53,088	60,000	60,000	60,000	
304-3410-6114	EQUIPMENT MAINTENANCE & REPAIR	38,553	76,524	55,000	55,000	19,742	57,968	55,000	55,000	55,000	
304-3410-6115	PUMP STATION & TANK MAINT	17	3,189	10,000	10,000	159	226	10,000	10,000	10,000	
304-3410-6116	WATER/SEWER REPAIRS	-	-	-	-	365	517				
Total Property Expenses		373,051	418,662	489,500	489,500	231,009	357,260	444,500	444,500	444,500	
304-3410-6202	TRAVEL, OUT OF COUNTY	110	187	-	-	755	1,069	1,000	1,000	1,000	
304-3410-6204	TELEPHONE EXPENSES	6,225	6,354	5,000	5,000	3,740	5,298	5,300	3,100	3,100	
304-3410-6205	CELL PHONE EXPENSES	892	1,037	1,000	1,000	473	670	1,000	1,000	1,000	
304-3410-6206	INTERNET EXPENSES	56	-	-	-	-					
304-3410-6207	ADVERTISING & MARKETING EXP	9	-	-	-	-					
304-3410-6210	OPERATING LICENSES	9,043	1,008	16,500	16,500	-	10,000	16,500	16,500	16,500	
304-3410-6211	MAINTENANCE AGREEMENTS	3,934	-	5,500	5,500	-					
304-3410-6212	ALARM MONITORING EXPENSES	-	-	-	-	1,681	2,381	1,700	1,700	1,700	
304-3410-6213	MEMBERSHIPS, DUES & FEES	1,008	-	-	-	-					
304-3410-6214	INSPECTIONS	539	4,250	-	-	1,242	1,759	1,500	1,500	1,500	
304-3410-6215	POSTAGE/SHIPPING EXPENSES	2,749	59	-	-	190	269	300	300	300	
304-3410-6216	TRAINING (SEMINARS,WORKSHOPS)	2,682	2,980	10,000	10,000	2,504	3,548	10,000	5,000	5,000	
304-3410-6222	PERMITS,LICENSES,LEGAL NOTICES	1,198	840	500	500	249	353	500	500	500	
304-3410-6226	PERSONNEL RECRUITING EXPENSES	-	198	-	-	-					
304-3410-6228	TAXES/LEASES/FEES PAID	-	-	-	-	1,047	1,483	1,500	1,500	1,500	

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WASTEWATER FUND - 304											
304-3410-6229	BACKFLOW PREVENTION	-	274	-	-	-					
Total Operating Expenses		28,445	17,186	38,500	38,500	11,881	26,830	39,300	32,100	32,100	
304-3410-6302	COMPUTER SOFTWARE	3,090	-	-	-	-		3,000	3,000	3,000	
304-3410-6303	COMPUTER HARDWARE	183	342	-	-	1,181	1,674	1,500	1,500	1,500	
304-3410-6304	PERIPHERAL HARDWARE	-	-	-	-	109	154				
304-3410-6305	MAINTENANCE AGREEMENTS	4,729	-	5,000	5,000	8,052	8,052	8,100	8,100	8,100	
304-3410-6309	VOICE OVER INTEREST								7,000	7,000	
Total Hardware & Software Expenses		8,002	342	5,000	5,000	9,342	9,880	12,600	19,600	19,600	
304-3410-6401	BLDG/GROUND SUPPLIES & MAT	1,864	710	10,500	10,500	1,338	1,896	10,000	10,000	10,000	
304-3410-6402	OFFICE SUPPLIES & MATERIALS	236	189	2,000	2,000	570	808	2,000	2,000	2,000	
304-3410-6403	VEHICLE FUEL,OIL,OTHER LIQUIDS	9,072	8,462	10,000	10,000	12,837	18,186	18,000	18,000	18,000	
304-3410-6405	REFRESHMENTS	-	-	-	-	53	75				
304-3410-6407	CLOTHING & UNIFORMS	-	-	-	-	54	76				
304-3410-6408	CHEMICAL & LAB SUPPLIES	122,204	161,293	118,000	118,000	110,736	156,875	160,000	160,000	160,000	
304-3410-6410	OTHER VEHICLE SUPPLIES & MAT	38	-	-	-	83	117				
304-3410-6411	PURCHASE WATER	373	110	350	350	-					
304-3410-6414	GENERAL SUPPLIES	-	-	-	-	72	102				
304-3410-6415	SAFETY SUPPLIES	-	781	-	-	362	513	400			
304-3410-6416	FIRST AID-HEALTH & SAFETY	-	-	-	-	555	786	800			
304-3410-6419	PAINT	97	12	-	-	272	385	400	400	400	
304-3410-6420	ROCK	-	-	-	-	13,912	19,708	20,000	20,000	20,000	
Total Consumable Expenses		133,883	171,556	140,850	140,850	140,845	199,527	211,600	210,400	210,400	
304-3410-6501	BLDG/GROUND SUPPLIES & MAT	22	-	60,000	60,000	14,445	20,464	60,000	50,000	50,000	
304-3410-6502	OFFICE SUPPLIES & MATERIALS	646	1,021	2,000	2,000	-					
304-3410-6503	VEHICLE SUPPLIES & MATERIALS	308	-	-	-	677	959	1,000	1,000	1,000	
304-3410-6504	CLOTHING & UNIFORMS	953	1,468	1,200	1,200	544	770	800	800	800	
304-3410-6506	NON-CAPITAL EQUIP & MACHINERY	8,488	-	12,000	12,000	15,669	22,198	25,000	20,000	20,000	
304-3410-6507	FURNITURE & FIXTURES	-	-	-	-	660	935	1,000	1,000	1,000	
304-3410-6508	SMALL TOOLS & EQUIPMENT	3,027	830	1,000	1,000	3,510	4,972	2,500	2,500	2,500	
304-3410-6525	CONCRETE	-	-	-	-	271	385	500	500	500	
Total Non Consumable Expenses		13,444	3,320	76,200	76,200	35,776	50,683	90,800	75,800	75,800	
	Total Material & Services	561,558	625,051	775,050	775,050	444,786	666,752	823,800	807,400	807,400	
	Capital Outlay										
304-3410-7004	VEHICLE ACQUISTION	56,486	51,964	50,000	50,000	28,852	28,852				
304-3410-7006	WASTEWATER CAPITAL EXPENSES	9,088	-	-	-	-		125,000	125,000	125,000	
	Total Capital Outlay	65,574	51,964	50,000	50,000	28,852	28,852	125,000	125,000	125,000	

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WASTEWATER FUND - 304											
TOTAL WASTEWATER PLANT		943,028	1,026,062	1,224,833	1,224,833	730,568	1,084,553	1,364,762	1,350,155	1,350,155	
WASTEWATER COLLECTIONS - 3420											
	Personal Services										
304-3420-5010	WAGES & SALARIES	119,463	118,317	125,184	125,184	87,052	132,075	136,003	136,003	136,003	
304-3420-5020	PART TIME/EXTRA HELP WAGES		-	15,000	15,000	-	15,000				
304-3420-5030	OVERTIME	5,035	4,900	6,000	6,000	4,332	6,637	6,000	6,000	6,000	
304-3420-5035	ON-CALL	3,350	3,400	6,000	6,000	3,100	6,000	6,000	6,000	6,000	
304-3420-5210	INSURANCE BENEFITS	53,539	49,497	44,969	44,969	34,249	46,313	45,362	45,362	45,362	
304-3420-5220	FICA EXPENSES	9,168	10,066	11,642	11,642	7,320	12,309	11,322	11,322	11,322	
304-3420-5230	RETIREMENT	23,616	21,383	21,423	21,423	13,330	20,753	23,435	23,435	23,435	
304-3420-5242	WORKER'S COMPENSATION	2,723	4,487	4,952	4,952	2,836	5,038	4,986	4,986	4,986	
304-3420-5250	UNEMPLOYMENT INSURANCE	786	1,377	1,985	1,985	1,023	1,871	1,924	1,924	1,924	
	Total Personal Services	217,681	213,428	237,155	237,155	153,242	245,996	235,032	235,032	235,032	
	Material & Services										
304-3420-6009	TEMPORARY EMPLOYMENT SERVICE	21,536	8,372	15,000	15,000	5,519	7,819	15,000	15,000	15,000	
304-3420-6014	ELECTRICAL SERVICES	222	-	-	-	-					
304-3420-6030	OTHER PROF & TECHNICAL SERV	877	825	-	-	-					
304-3420-6032	HEALTH/PHYSICAL/MEDICAL SERV	78	567	-	-	38	53				
Total Professional & Technical Services		22,713	9,763	15,000	15,000	5,556	7,872	15,000	15,000	15,000	
304-3420-6102	RENTAL EXPENSES	125	-	-	-	-					
304-3420-6109	GAS HEATING EXPENSE	1,201	1,238	-	-	1,202	1,703				
304-3420-6111	GENERAL MAINT & REPAIR EXPENSE		109	-	-	-					
304-3420-6112	VEHICLE MAINTENANCE & REPAIR	2,821	812	5,000	5,000	517	732	5,000	5,000	5,000	
304-3420-6113	BLDG & GROUND MAINT & REPAIR	2,649	143	6,000	6,000	-					
304-3420-6114	EQUIPMENT MAINTENANCE & REPAIR	9,677	1,808	18,000	18,000	10,268	14,546	18,000	18,000	18,000	
304-3420-6115	PUMP STATION & TANK MAINT	102,477	134,563	120,000	120,000	69,931	99,068	120,000	120,000	120,000	
304-3420-6116	WATER/SEWER REPAIRS	49,704	7,273	100,000	100,000	24,715	35,013	100,000	80,000	80,000	
304-3420-6120	OTHER PROPERTY SERVICES	-	-	-	-	200	283				
Total Property Expenses		168,653	145,946	249,000	249,000	106,832	151,345	243,000	223,000	223,000	
304-3420-6202	TRAVEL, OUT OF COUNTY	555	-	-	-	-					
304-3420-6204	TELEPHONE EXPENSES	223	335	-	-	111	157				
304-3420-6205	CELL PHONE EXPENSES	969	921	1,000	1,000	520	737	1,000	1,000	1,000	
304-3420-6208	PRINTING & BINDING EXPENSES	-	-	-	-	247	349				

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WASTEWATER FUND - 304											
304-3420-6211	MAINTENANCE AGREEMENTS	-	5,131	-	-	-					
304-3420-6215	POSTAGE/SHIPPING EXPENSES	49	64	-	-	303	429	500	500	500	
304-3420-6216	TRAINING (SEMINARS,WORKSHOPS)	1,114	916	2,000	2,000	2,987	4,232	2,000	2,000	2,000	
304-3420-6222	PERMITS,LICENSES,LEGAL NOTICES	-	9,287	-	-	259	366	400	400	400	
304-3420-6237	PAST DUE CHGS/PENALTY	-	38	-	-	-					
304-3420-6240	OTHER OPERATING EXPENSES	1,000	-	-	-	-					
Total Operating Expenses		3,910	16,692	3,000	3,000	4,426	6,270	3,900	3,900	3,900	
304-3420-6309	VOICE OVER INTEREST								200	200	
Total Hardware & Software Expenses		-	-	-	-	-	-	-	200	200	
304-3420-6401	BLDG/GROUND SUPPLIES & MAT	1,418	109	1,000	1,000	120	170	1,000	1,000	1,000	
304-3420-6402	OFFICE SUPPLIES & MATERIALS	-	-	-	-	61	87				
304-3420-6403	VEHICLE FUEL,OIL,OTHER LIQUIDS	10,186	10,303	10,000	10,000	5,620	7,961	10,000	10,000	10,000	
304-3420-6407	CLOTHING & UNIFORMS	71	-	-	-	-					
304-3420-6408	CHEMICAL & LAB SUPPLIES	71	-	-	-	-					
304-3420-6410	OTHER VEHICLE SUPPLIES & MAT	-	-	-	-	58	82				
304-3420-6414	GENERAL SUPPLIES	202	-	-	-	-					
304-3420-6415	SAFETY SUPPLIES	-	-	-	-	104	148	200			
304-3420-6416	FIRST AID-HEALTH & SAFETY	-	213	-	-	87	123				
304-3420-6419	PAINT	188	-	-	-	-					
304-3420-6420	ROCK	1,570	664	-	-	-					
304-3420-6432	RADIO COMMUNICATION	-	1,015	-	-	-					
Total Consumable Expenses		13,707	12,303	11,000	11,000	6,049	8,571	11,200	11,000	11,000	
304-3420-6501	BLDG/GROUND SUPPLIES & MAT	201	-	-	-	1,281	1,815	2,000	2,000	2,000	
304-3420-6502	OFFICE SUPPLIES & MATERIALS	26	88	-	-	-					
304-3420-6503	VEHICLE SUPPLIES & MATERIALS	-	967	1,000	1,000	13	18	1,000	1,000	1,000	
304-3420-6504	CLOTHING & UNIFORMS	602	1,298	1,000	1,000	375	532	1,000	1,000	1,000	
304-3420-6506	NON-CAPITAL EQUIP & MACHINERY	552	364	-	-	-		100,000			
304-3420-6508	SMALL TOOLS & EQUIPMENT	-	-	1,000	1,000	538	762	1,000	1,000	1,000	
304-3420-6509	REFERENCE BOOKS	-	108	-	-	-					
304-3420-6515	DVDs and CDs	5	-	-	-	-					
304-3420-6523	PROGRAM NON-CONSUMABLE SUPPLY	27	-	-	-	-					
304-3420-6525	CONCRETE	1,250	75	-	-	-					
304-3420-6530	OTHER NON-CONSUMABLE SUPPLIES	-	-	-	-	69	98				
Total Consumable Expenses		2,663	2,900	3,000	3,000	2,276	3,225	105,000	5,000	5,000	
	Total Material & Services	211,646	187,604	281,000	281,000	125,140	177,283	378,100	258,100	258,100	
	Capital Outlay										

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WASTEWATER FUND - 304											
304-3420-7003	CAPITAL EQUIPMENT ACQUISTION	-	99,050	100,000	100,000	44,476	63,008	-	-	-	
304-3420-7005	CAPITAL EQUIPMENT ACQUISITION	-	-	-	-	-					
304-3420-7015	WASTEWATER UPGRADE & IMPROVE	-	58,371	-	-	-					
304-3420-7026	PUMP STATION IMPROVEMENT	-	17,961	-	-	-					
	Total Capital Outlay	-	175,382	100,000	100,000	44,476	63,008	-	-	-	
TOTAL WASTEWATER COLLECTIONS		429,327	576,414	618,155	618,155	322,858	486,287	613,132	493,132	493,132	
WASTEWATER CUSTOMER SERVICE - 3440 (Closed Cost Center)											
	Material & Services										
304-3440-6030	OTHER PROF & TECHNICAL SERV	535	-	-	-	-					
Total Professional & Technical Services		535	-	-	-	-	-	-	-	-	
304-3440-6114	EQUIPMENT MAINTENANCE & REPAIR	215	-	-	-	-					
304-3440-6192	CONTRACTUAL SERVICES	120	-	-	-	-					
Total Property Expenses		335	-	-	-	-	-	-	-	-	
304-3440-6204	TELEPHONE EXPENSES	114	-	-	-	-					
304-3440-6208	PRINTING & BINDING EXPENSES	136	-	-	-	-					
304-3440-6209	NON CAPITAL LEASES	941	-	-	-	-					
304-3440-6211	MAINTENANCE AGREEMENTS	450	-	-	-	-					
304-3440-6215	POSTAGE/SHIPPING EXPENSES	7,753	-	-	-	-					
304-3440-6233	SERVICES CONTRACTS	320	-	-	-	-					
Total Operating Expenses		9,714	-	-	-	-	-	-	-	-	
304-3440-6302	COMPUTER SOFTWARE	227	-	-	-	-					
304-3440-6305	MAINTENANCE AGREEMENTS	1,363	-	-	-	-					
Total Hardware & Software Expenses		1,590	-	-	-	-	-	-	-	-	
304-3440-6402	OFFICE SUPPLIES & MATERIALS	5,435	-	-	-	-					
Total Consumable Expenses		5,435	-	-	-	-	-	-	-	-	
304-3440-6502	OFFICE SUPPLIES & MATERIALS	346	-	-	-	-					
Total Non Consumable Expenses		346	-	-	-	-	-	-	-	-	
	Total Material & Services	17,954	-	-	-	-	-	-	-	-	
TOTAL WASTEWATER CUSTOMER SERVICES		17,954	-	-	-	-	-	-	-	-	

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WASTEWATER FUND - 304											
WASTEWATER CAPITAL PROJECTS - 3450 (Moved to Fund 602 in FY15)											
	Material & Services										
304-3450-6004	LEGAL SERVICES	-	-	-	-	519	519				
304-3450-6008	ADVERTISE & MARKETING SERVICE	-	690	-	-	-	-				
304-3450-6017	TITLE & REAL ESTATE SERVICES	-	631	-	-	-	-				
304-3450-6023	PROFESSIONAL ABATEMENT SERV	-	140	-	-	-	-				
304-3450-6025	ENGINEERING SERVICES	8,858	299,443	-	-	55,827	55,827				
304-3450-6027	ENVIRONMENTAL SERVICES	865	7,733	-	-	-	-				
304-3450-6028	SURVEYING SERVICES	-	2,825	-	-	-	-				
304-3450-6030	OTHER PROF & TECHNICAL SERV	-	7	-	-	-	-				
304-3450-6031	CCTV INSPECTION & SEWER SERV	-	3,463	-	-	-	-				
304-3450-6034	GRANT ADMIN SERVICES	-	52,014	-	-	21,377	21,377				
Total Professional & Technical Services		9,723	366,946	-	-	77,723	77,723	-	-	-	
304-3450-6113	BLDG & GROUND MAINT & REPAIR	-	344	-	-	137	137				
Total Property Expenses		-	344	-	-	137	137	-	-	-	
304-3450-6208	PRINTING & BINDING EXPENSES	-	21	-	-	-	-				
304-3450-6222	PERMITS,LICENSES,LEGAL NOTICES	-	3,667	-	-	565	565				
Total Operating Expenses		-	3,687	-	-	565	565	-	-	-	
304-3450-6401	BLDG/GROUND SUPPLIES & MAT	-	308	-	-	-					
304-3450-6419	PAINT	-	180	-	-	-					
Total Consumable Expenses		-	488	-	-	-	-	-	-	-	
	Total Material & Services	9,723	371,464	-	-	78,424	78,424	-	-	-	
	Capital Outlay										
304-3450-7024	CONSTRUCTION	73,153	798,150	605,407	605,407	18,142	408,369				
304-3450-7025	EASEMENTS	-	3,490	-	-	-	-				
	Total Capital Outlay	73,153	801,640	605,407	605,407	18,142	408,369	-	-	-	
TOTAL WASTEWATER CAPITAL PROJECTS		82,875	1,173,104	605,407	605,407	96,566	486,793	-	-	-	
WASTEWATER NON DEPARTMENTAL - 3490											
	Material & Services										
304-3490-6020	BANK & OTHER FINANCE SERVICES	-	72	-	-	-					
Total Professional & Technical Services		-	72	-	-	-	-	-	-	-	

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WASTEWATER FUND - 304											
304-3490-6228	TAXES/LEASES/FEES PAID	87,377	159,852	177,000	177,000	122,312	177,000	185,850	185,850	185,850	
Total Operating Expenses		87,377	159,852	177,000	177,000	122,312	177,000	185,850	185,850	185,850	
304-3490-6601	LIABILITY INSURANCE PREMIUMS	43,626	43,741	48,000	48,000	48,233	48,233	54,021	54,021	54,021	
Total Insurance & Judgments		43,626	43,741	48,000	48,000	48,233	48,233	54,021	54,021	54,021	
304-3490-6701	SERVICES PROVIDED BY GENERAL FUND	323,492	221,524	272,115	272,115	181,410	272,115	276,197	276,197	276,197	
304-3490-6702	SERVICES PROVIDED BY PUBLIC WORKS	-	251,414	309,399	309,399	206,266	309,399	309,399	309,399	309,399	
304-3490-6703	SERVICES PROVIDED BY AIRPORT FUND	30,704	30,704	30,704	30,704	20,469	30,704	30,704	30,704	30,704	
304-3490-6704	SERVICES PROVIDED BY STREET FUND	151,647	160,000	-	-	-					
304-3490-6705	SERVICES PROVIDED BY WATER FUND	43,177	-	-	-	-					
Total Services Provided by		549,020	663,642	612,218	612,218	408,145	612,218	616,300	616,300	616,300	
	Total Material & Services	680,023	867,307	837,218	837,218	578,690	837,451	856,171	856,171	856,171	
	Transfers to Other Funds										
304-3490-9004	TRANSFER TO CAPITAL PROJECTS	-	778,000	-	-	-					
304-3490-9005	TRANSFER TO GEN DEBT SVC FUND	475,113	31,355	465,769	30,863	20,575	30,863	31,337	31,337	31,337	
304-3490-9011	TRANSFER TO STREET FUND	26,880	-	188,758	188,758	125,839	188,758	188,758	188,758	188,758	
304-3490-9017	TRANSFER TO PROPRIETARY DEBT	-	437,056	-	434,906	289,937	434,906	431,113	431,113	431,113	
304-3490-9013	TRANSFER TO WATER FUND	70,000	-	-	-	-					
304-3490-9017	TRANSFER TO PROPRIETARY DEBT-DEQ/CWSRF								200,000	200,000	
304-3490-9022	TRANSFER TO PROPRIETARY CAPITAL PROJECTS								464,139	464,139	
	Total Transfer to Other Funds	571,993	1,246,411	654,527	654,527	436,351	654,527	651,208	1,315,347	1,315,347	
TOTAL WASTEWATER NON DEPARTMENTAL		1,252,016	2,113,718	1,491,745	1,491,745	1,015,041	1,491,978	1,507,379	2,171,518	2,171,518	
304-3490-9901	**CONTINGENCY ACCOUNT**	-	-	134,860	134,860	-		250,000	250,000	250,000	
TOTAL WASTEWATER FUND EXPENDITURES		2,725,200	4,889,298	4,075,000	4,075,000	2,165,034	3,549,611	3,735,273	4,264,805	4,264,805	
304-3490-9905	**UNAPPROPRIATED ENDING FUND BAL**	1,948,161	281,123	50,000	50,000	799,401	830,812	813,039	283,507	283,507	
TOTAL WASTEWATER FUND REQUIREMENTS		4,673,361	5,170,421	4,125,000	4,125,000	2,964,435	4,380,423	4,548,312	4,548,312	4,548,312	

LINE UNDERGROUND FUND - 305

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BEGINNING FUND BALANCE	385,560	481,080	490,000	490,000	560,693	560,693	670,230	670,230	670,230	-
RESERVE FUNDS:										
REVENUES:										
Other Taxes	156,782	160,576	-	-	69,446	165,000	170,000	170,000	170,000	-
Interest	1,728	2,540	-	-	1,280	3,072	3,200	3,200	3,200	-
Transfer In										
TOTAL REVENUES:	158,510	163,116	-	-	70,726	168,072	173,200	173,200	173,200	-
TOTAL RESOURCES:	544,070	644,196	490,000	490,000	631,419	728,765	843,430	843,430	843,430	-
EXPENDITURES:										
LINE UNDERGROUNDING	3,857	4,032	-	-	-	-	-	-	-	-
TRANSFER OUT	59,133	79,469	58,535	58,535	39,023	58,535	59,435	59,435	59,435	-
TOTAL EXPENDITURES W/O CONTINGENCY	62,990	83,501	58,535	58,535	39,023	58,535	59,435	59,435	59,435	-
CONTINGENCY	-	-	431,465	431,465	-	-	783,995	783,995	783,995	-
TOTAL EXPENDITURES:	62,990	83,501	490,000	490,000	39,023	58,535	843,430	843,430	843,430	-
RESERVE FOR FUTURE	-	-	-	-	-	-	-	-	-	-
RESTRICTED FUND										
UNAPPROPRIATED ENDING FUND BALANCE	481,080	560,695	-	-	592,396	670,230	-	-	-	-
TOTAL REQUIREMENTS:	544,070	644,196	490,000	490,000	631,419	728,765	843,430	843,430	843,430	-
Excess Revenue over Expenses:	*95,520*	*79,615*	*(58,535)*	*(58,535)*	*31,703*	*109,537*	*113,765*	*113,765*	*113,765*	-
	-	-	-	-	-	-	-	-	-	-

* Cost Center Closed Prior to FY 2014/2015
** Cost Center New in FY 2014/2015

Account Number	Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
LINE UNDERGROUNDING FUND - 305											
RESOURCES											
305-3510-4001	BEGINNING FUND BALANCE	385,560	481,080	490,000	490,000	560,693	560,693	670,230	670,230	670,230	
REVENUES											
305-3510-4106	FRANCHISE TAXES	156,782	160,576	-	-	69,446	165,000	170,000	170,000	170,000	
305-3510-4415	INTEREST ON INVESTMENTS	1,728	2,540	-	-	1,280	3,072	3,200	3,200	3,200	
TOTAL REVENUES		158,510	163,116	-	-	70,726	168,072	173,200	173,200	173,200	
TOTAL RESOURCES		544,070	644,196	490,000	490,000	631,419	728,765	843,430	843,430	843,430	
LINE UNDERGROUNDING - 3510											
	Material & Services										
305-3510-6020	BANK & OTHER FINANCE SERVICES	-	32	-	-	-					
Total Professional & Technical Services		-	32	-	-	-	-	-	-	-	
305-3510-6701	SERV PROVIDED BY GENERAL FUND	3,857	4,000	-	-	-					
Total Services Provided by		3,857	4,000	-	-	-	-	-	-	-	
	Total Material & Services	3,857	4,032	-	-	-	-	-	-	-	
	Transfers to Other Funds										
305-3510-9004	TRANSFER TO CAPITAL PROJECTS	-	20,000	-	-	-					
305-3510-9005	TRANSFER TO GEN DEBT SVC FUND	59,133	59,469	58,535	58,535	39,023	58,535	59,435	59,435	59,435	
	Total Transfer to Other Funds	59,133	79,469	58,535	58,535	39,023	58,535	59,435	59,435	59,435	
TOTAL LINE UNDERGROUNDING		62,990	83,501	58,535	58,535	39,023	58,535	59,435	59,435	59,435	
305-3510-9901	**CONTINGENCY ACCOUNT**	-	-	431,465	431,465	-		783,995	783,995	783,995	
TOTAL LINE UNDERGROUND FUND EXPENDITURES		62,990	83,501	490,000	490,000	39,023	58,535	843,430	843,430	843,430	
305-3510-9905	**UNAPPROPRIATED ENDING FUND BAL**	481,080	560,695			592,396	670,230				
TOTAL LINE UNDERGROUND FUND REQUIREMENTS		544,070	644,196	490,000	490,000	631,419	728,765	843,430	843,430	843,430	

Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
SDC FUND - 306										
BEGINNING FUND BALANCE	1,181,582	968,729	633,785	633,785	681,635	681,635	743,282	743,282	743,282	-
RESERVE FUNDS:										
REVENUES:										
Fees	355,453	87,018	364,969	364,969	73,091	189,798	441,500	441,500	490,700	-
Miscellaneous	-	200	-	-	-	-	-	-	-	-
Interest	4,773	4,576	-	-	1,574	-	-	-	-	-
Transfer In	-	-	-	-	-	51,825	-	-	-	-
TOTAL REVENUES:	360,226	91,794	364,969	364,969	74,665	241,623	441,500	441,500	490,700	-
TOTAL RESOURCES:	1,541,808	1,060,523	998,754	998,754	756,300	923,258	1,184,782	1,184,782	1,233,982	-
EXPENDITURES:										
STREETS SDC	287	1,051	-	-	-	75,000	-	-	-	-
WATER SDC	16	1,051	-	-	-	-	-	-	-	-
WASTEWATER SDC	1,133	871	-	-	-	-	-	-	-	-
PARKS SDC	888	25,469	68,388	68,388	-	-	-	-	-	-
STORM DRAIN SDC	254	1,051	-	-	-	-	-	-	-	-
ADMINISTRATION	-	-	10,000	10,000	-	-	26,250	26,250	-	-
TRANSFER OUT	570,500	349,395	436,301	436,301	6,667	104,976	377,643	190,000	190,000	-
TOTAL EXPENDITURES W/O CONTINGENCY	573,078	378,888	514,689	514,689	6,667	179,976	403,893	216,250	190,000	-
CONTINGENCY	-	-	478,565	478,565	-	-	485,525	673,168	673,168	-
TOTAL EXPENDITURES:	573,078	378,888	993,254	993,254	6,667	179,976	889,418	889,418	863,168	-
RESERVE FOR FUTURE	-	-	-	-	-	-	-	-	-	-
RESTRICTED FUND										
UNAPPROPRIATED ENDING FUND BALANCE	968,730	681,635	5,500	5,500	749,633	743,282	295,364	295,364	370,814	-
TOTAL REQUIREMENTS:	1,541,808	1,060,523	998,754	998,754	756,300	923,258	1,184,782	1,184,782	1,233,982	-
Excess Revenue over Expenses:	*(212,852)*	*(287,094)*	*(149,720)*	*(149,720)*	*67,998*	*61,647*	*37,607*	*225,250*	*300,700*	-
	-	-	-	-	-	-	-	-	-	-

* Cost Center Closed Prior to FY 2014/2015
** Cost Center New in FY 2014/2015

Account Number	Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
SDC FUND - 306											
RESOURCES											
306-3610-4001	BEGINNING FUND BALANCE-STREETS SDC	469,171	510,511	480,065	480,065	505,789	505,789	376,272	376,272	376,272	
306-3620-4001	BEGINNING FUND BALANCE-WATER SDC	464,724	353,189	50,500	50,500	41,231	41,231	87,660	87,660	87,660	
306-3630-4001	BEGINNING FUND BALANCE-WASTEWATER SD(	92,172	5,302	-	-	36,905	36,905	98,199	98,199	98,199	
306-3640-4001	BEGINNING FUND BALANCE-PARKS SDC	89,733	74,739	68,388	68,388	61,929	61,929	73,340	73,340	73,340	
306-3650-4001	BEGINNING FUND BALANCE-STORM DRAIN SD(	65,783	24,989	33,365	33,365	32,901	32,901	45,551	45,551	45,551	
306-3660-4001	BEGINNING FUND BALANCE-ADMIN	-	-	1,467	1,467	2,880	2,880	62,260	62,260	62,260	
TOTAL BEGINNING FUND BALANCE		1,181,582	968,730	633,785	633,785	681,635	681,635	743,282	743,282	743,282	
STREETS SDC REVENUES											
306-3610-4407	SDC CHARGES	120,464	8,323	33,000	33,000	16,922	40,459	69,000	69,000	69,000	
306-3610-4408	INT. FR. SYS DEV. CHARGES	692	577	-	-	-					
306-3610-4415	INTEREST ON INVESTMENTS	1,972	2,429	-	-	1,150					
TOTAL STREETS SDC REVENUE		123,128	11,329	33,000	33,000	18,073	40,459	69,000	69,000	69,000	
WATER SDC											
306-3620-4407	SDC CHARGES	64,394	19,982	44,000	44,000	14,244	46,429	59,300	59,300	59,300	
306-3620-4408	INT. FR. SYS DEV. CHARGES	2,292	1,910	-	-	-					
306-3620-4415	INTEREST ON INVESTMENTS	1,795	1,596	-	-	102					
TOTAL WATER SDC REVENUE		68,481	23,488	44,000	44,000	14,346	46,429	59,300	59,300	59,300	
WASTEWATER SDC											
306-3630-4407	SDC CHARGES	126,876	30,712	72,325	72,325	23,430	71,294	91,200	91,200	91,200	
306-3630-4408	INT. FR. SYS DEV. CHARGES	1,990	1,659	-	-	-					
306-3630-4415	INTEREST ON INVESTMENTS	397	104	-	-	91					
TOTAL WASTEWATER REVENUE		129,263	32,474	72,325	72,325	23,522	71,294	91,200	91,200	91,200	
PARKS SDC											
306-3640-4407	SDC CHARGES	26,504	12,357	-	-	7,607	11,411			49,200	
306-3640-4415	INTEREST ON INVESTMENTS	390	302	-	-	145					
TOTAL PARKS SDC REVENUE		26,894	12,659	-	-	7,752	11,411	-	-	49,200	
STORM DRAIN SDC											
306-3650-4407	SDC CHARGES	12,241	8,823	201,000	201,000	7,953	12,650	202,500	202,500	202,500	
306-3650-4415	INTEREST ON INVESTMENTS	219	140	-	-	78					
TOTAL STORM DRAIN SDC REVENUE		12,460	8,963	201,000	201,000	8,031	12,650	202,500	202,500	202,500	
ADMINISTRATIVE SDC											
306-3660-4325	MISC. SALES & SERVICES	-	200	-	-	-					
306-3660-4407	SDC ADMINISTRATIVE FEES	-	2,675	14,644	14,644	2,933	7,555	19,500	19,500	19,500	
306-3660-4415	INTEREST ON INVESTMENTS	-	5	-	-	8					

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SDC FUND - 306											
TOTAL ADMINISTRATIVE SDC REVENUE		-	2,880	14,644	14,644	2,941	7,555	19,500	19,500	19,500	
306-3660-4606	TRANSFER FROM GENERAL FUND						51,825				
TOTAL ADMINISTRATIVE SDC TRANSFERS		-	-	-	-	-	51,825	-	-	-	
TOTAL REVENUES		360,226	91,793	364,969	364,969	74,664	241,623	441,500	441,500	490,700	
TOTAL RESOURCES		1,541,808	1,060,523	998,754	998,754	756,299	923,258	1,184,782	1,184,782	1,233,982	
STREETS SDC - 3610											
	Material & Services										
306-3610-6701	SERV PROVIDED BY GENERAL FUND	287	1,051	-	-	-					
Total Services Provided by		287	1,051	-	-	-	-	-	-	-	
	Total Material & Services	287	1,051	-	-	-	-	-	-	-	
	Capital Outlay										
306-3640-7001	LAND ACQUISITION						75,000				
	Total Capital Outlay		-	-	-	-	75,000	-	-	-	
	Transfers to Other Funds										
306-3610-9004	TRANSFER TO CAPITAL PROJECTS	81,500	15,000	94,976	94,976	-	94,976	187,643			
	Total Transfer to Other Funds	81,500	15,000	94,976	94,976	-	94,976	187,643	-	-	
TOTAL STREETS SDC		81,787	16,051	94,976	94,976	-	169,976	187,643	-	-	
WATER SDC - 3620											
	Material & Services										
306-3620-6701	SERV PROVIDED BY GENERAL FUND	16	1,051	-	-	-					
Total Services Provided by		16	1,051	-	-	-	-	-	-	-	
	Total Material & Services	16	1,051	-	-	-	-	-	-	-	
	Transfers to Other Funds										
306-3620-9004	TRANSFER TO CAPITAL PROJECTS	180,000	334,395	89,000	89,000	-					
	Total Transfer to Other Funds	180,000	334,395	89,000	89,000	-	-	-	-	-	

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SDC FUND - 306											
TOTAL WATER SDC		180,016	335,446	89,000	89,000	-	-	-	-	-	
WASTEWATER SDC - 3630											
	Material & Services										
306-3630-6701	SERV PROVIDED BY GENERAL FUND	1,133	871	-	-	-					
Total Services Provided by		1,133	871	-	-	-	-	-	-	-	
	Total Material & Services	1,133	871	-	-	-	-	-	-	-	
	Transfers to Other Funds										
306-3630-9004	TRANSFER TO CAPITAL PROJECTS	151,563	-	62,325	62,325	-					
306-3630-9005	TRANSFER TO GEN DEBT SVC FUND	-	-	10,000	-	-					
306-3630-9017	TRANSFER TO PROPRIETARY DEBT	63,437	-	-	10,000	6,667	10,000	10,000	10,000	10,000	
	Total Transfer to Other Funds	215,000	-	72,325	72,325	6,667	10,000	10,000	10,000	10,000	
TOTAL WASTEWATER SDC		216,133	871	72,325	72,325	6,667	10,000	10,000	10,000	10,000	
PARKS SDC - 3640											
	Material & Services										
306-3640-6030	OTHER PROF & TECHNICAL SERV	-	1,287	-	-	-					
Total Professional & Technical Services		-	1,287	-	-	-	-	-	-	-	
306-3640-6701	SERV PROVIDED BY GENERAL FUND	888	1,050	-	-	-					
Total Services Provided by		888	1,050	-	-	-	-	-	-	-	
	Total Material & Services	888	2,337	-	-	-	-	-	-	-	
	Capital Outlay										
306-3640-7001	LAND ACQUISITION	-	23,132	-	-	-					
306-3640-7008	PARKS & GROUND CAPITAL EXPENSE	-	-	68,388	68,388	-					
	Total Capital Outlay	-	23,132	68,388	68,388	-	-	-	-	-	
	Transfers to Other Funds										
306-3640-9004	TRANSFER TO CAPITAL PROJECTS	41,000	-	-	-	-					
	Total Transfer to Other Funds	41,000	-	-	-	-	-	-	-	-	
TOTAL PARKS SDC		41,888	25,469	68,388	68,388	-	-	-	-	-	

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SDC FUND - 306											
STORM DRAIN SDC - 3650											
	Material & Services										
306-3650-6701	SERV PROVIDED BY GENERAL FUND	254	1,051	-	-	-					
Total Services Provided by		254	1,051	-	-	-	-	-	-	-	
	Total Material & Services	254	1,051	-	-	-	-	-	-	-	
	Transfers to Other Funds										
306-3650-9004	TRANSFER TO CAPITAL PROJECTS	53,000	-	180,000	180,000	-		180,000	180,000	180,000	
	Total Transfer to Other Funds	53,000	-	180,000	180,000	-	-	180,000	180,000	180,000	
TOTAL STORM DRAIN SDC		53,254	1,051	180,000	180,000	-	-	180,000	180,000	180,000	
ADMINISTRATION SDC - 3650											
	Material & Services										
306-3660-6030	OTHER PROF & TECHNICAL SERV	-	-	10,000	10,000	-		26,250	26,250	-	
Total Professional & Technical Services		-	-	10,000	10,000	-	-	26,250	26,250	-	
	Total Material & Services	-	-	10,000	10,000	-	-	26,250	26,250	-	
TOTAL ADMINISTRATION SDC		-	-	10,000	10,000	-	-	26,250	26,250	-	
306-3610-9901	CONTINGENCY ACCOUNT-STREETS SDC	-	-	418,089	418,089	-		238,814	426,457	426,457	
306-3620-9901	CONTINGENCY ACCOUNT-WATER SDC	-	-	-	-	-		53,981	53,981	53,981	
306-3630-9901	CONTINGENCY ACCOUNT-WASTEWATER SDC	-	-	-	-	-		50,324	50,324	50,324	
306-3640-9901	CONTINGENCY ACCOUNT-PARKS SDC	-	-	-	-	-		69,378	69,378	69,378	
306-3650-9901	CONTINGENCY ACCOUNT-STORM DRAIN	-	-	54,365	54,365	-		41,604	41,604	41,604	
306-3660-9901	CONTINGENCY ACCOUNT-ADMINISTRATION	-	-	6,111	6,111	-		31,424	31,424	57,674	
TOTAL CONTINGENCY ACCOUNT		-	-	478,565	478,565	-	-	485,525	673,168	699,418	
TOTAL SDC FUND EXPENDITURES		573,078	378,888	993,254	993,254	6,667	231,801	889,418	889,418	889,418	
306-3610-9905	UNAPPROPRIATED ENDING BALANCE -STREETS	510,511	505,789			523,862	376,272	18,815	18,815	18,815	
306-3620-9905	UNAPPROPRIATED ENDING BALANCE -WATER S	353,189	41,231	5,500	5,500	55,577	87,660	92,979	92,979	92,979	
306-3630-9905	UNAPPROPRIATED ENDING BALANCE -WASTEV	5,302	36,905			53,760	98,199	129,075	129,075	129,075	

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SDC FUND - 306											
306-3640-9905	UNAPPROPRIATED ENDING BALANCE -PARKS S	74,739	61,929			69,681	73,340	3,962	3,962	53,162	
306-3650-9905	UNAPPROPRIATED ENDING BALANCE -STORM I	24,989	32,901			40,932	45,551	26,447	26,447	26,447	
306-3660-9905	UNAPPROPRIATED ENDING BALANCE -ADMINISTRATION SDC		2,880			5,821	62,260	24,086	24,086	24,086	
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		968,730	681,635	5,500	5,500	749,632	743,282	295,364	295,364	344,564	
TOTAL SDC FUND REQUIREMENTS		1,541,808	1,060,523	998,754	998,754	756,299	923,258	1,184,782	1,184,782	1,233,982	

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PARKS FUND - 401										
BEGINNING FUND BALANCE	318,925	154,803	208,646	208,646	219,002	219,002	79,231	79,231	79,231	-
RESERVE FUNDS:										
REVENUES:										
Grants	-	53,843	-	-	-	-	-	-	-	-
Fees	505,125	553,211	524,000	524,000	361,390	527,638	558,000	560,200	560,200	-
Miscellaneous	1,831	1,941	3,000	3,000	7,262	8,161	7,000	7,400	7,400	-
Rents & Leases	7,088	6,538	14,700	14,700	4,914	6,400	6,600	8,600	8,600	-
Gift & Donations	3,221	2,273	1,700	1,700	195	650	800	800	800	-
Interest	92	448	-	-	923	1,000	2,000	2,000	2,000	-
Transfer In	701,996	597,760	622,761	622,761	427,711	622,761	629,394	841,481	828,981	-
TOTAL REVENUES:	1,219,353	1,216,014	1,166,161	1,166,161	802,395	1,166,610	1,203,794	1,420,481	1,407,981	-
TOTAL RESOURCES:	1,538,278	1,370,817	1,374,807	1,374,807	1,021,397	1,385,612	1,283,025	1,499,712	1,487,212	-
EXPENDITURES:										
PARKS ADMINSTRIATION	134,578	116,596	154,238	154,238	92,911	136,603	181,548	163,652	151,152	-
PARKS DIVISION	253,690	-	-	-	-	-	-	-	-	-
60+ ACTIVITY CENTER	130,127	138,540	144,753	144,753	85,864	138,822	176,672	146,059	146,059	-
SWIMMING POOL	302,312	309,295	384,591	384,591	233,444	389,178	434,489	393,982	393,982	-
RECREATION CENTER	390,826	398,883	424,782	424,782	258,623	429,852	462,893	430,109	430,109	-
RECREATION PROGRAMS	171,942	188,501	113,041	113,041	68,528	116,263	184,874	126,130	126,130	-
SPORTS PROGRAMS	-	-	105,556	105,556	59,462	95,663	110,102	111,017	111,017	-
TRANSFER OUT	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES W/O CONTINGENCY	1,383,475	1,151,815	1,326,961	1,326,961	798,832	1,306,381	1,550,578	1,370,949	1,358,449	-
CONTINGENCY	-	-	16,143	16,143	-	-	120,839	128,763	128,763	-
TOTAL EXPENDITURES:	1,383,475	1,151,815	1,343,104	1,343,104	798,832	1,306,381	1,671,417	1,499,712	1,487,212	-
RESERVE FOR FUTURE	-	-	-	-	-	-	-	-	-	-
RESTRICTED FUND										
UNAPPROPRIATED ENDING FUND BALANCE	154,803	219,002	31,703	31,703	222,565	79,231	(388,392)	-	-	-
TOTAL REQUIREMENTS:	1,538,278	1,370,817	1,374,807	1,374,807	1,021,397	1,385,612	1,283,025	1,499,712	1,487,212	-
Excess Revenue over Expenses:	*(164,122)*	*64,199*	*(160,800)*	*(160,800)*	*3,563*	*(139,771)*	*(346,784)*	*49,532*	*49,532*	-

* Cost Center Closed Prior to FY 2014/2015
** Cost Center New in FY 2014/2015

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PARKS & RECREATION - 401											
RESOURCES											
401-4110-4001	BEGINNING FUND BALANCE	318,926	154,803	208,646	208,646	219,002	219,002	79,231	79,231	79,231	
	PARKS & RECREATION ADMINISTRATION										
401-4110-4303	SPECIAL EVENT/FUNDRAISING	-	280	34,000	34,000	850	15,000	35,000	35,000	35,000	
401-4110-4325	MISC. SALES & SERVICES	1,408	31	-	-	-					
401-4110-4415	INTEREST ON INVESTMENTS	92	448	-	-	923	1,000	2,000	2,000	2,000	
	TOTAL ADMINISTRATION REVENUES	1,500	759	34,000	34,000	1,773	16,000	37,000	37,000	37,000	
401-4110-4606	TRANSFER FROM GENERAL FUND	62,803	46,717	52,133	52,133	34,755	52,133	52,915	265,002	252,502	
401-4110-4616	TRANSFER FR ROOM TAX FUND	22,073	32,843	21,277	21,277	15,444	21,277	21,277	21,277	21,277	
	TOTAL ADMINISTRATION TRANSFERS	84,876	79,560	73,410	73,410	50,199	73,410	74,192	286,279	273,779	
	PARKS & RECREATION PARKS DIVISION										
401-4120-4325	MISC. SALES & SERVICES	62	-	-	-	-					
	TOTAL PARKS DIVISION	62	-	-	-	-	-	-	-	-	
		-	-	-	-	-					
401-4120-4606	TRANSFER FROM GENERAL FUND	77,281	-	-	-	-					
401-4120-4616	TRANSFER FR ROOM TAX FUND	47,006	-	-	-	-					
	TOTAL PARKS DIVISION REVENUES	124,287	-	-	-	-	-	-	-	-	
	PARKS & RECREATION 60+ ACTIVITY CENTER										
401-4130-4205	FEDERAL GRANTS	-	53,843	-	-	-					
401-4130-4325	MISC. SALES & SERVICES	23	31	-	-	-					
401-4130-4326	RENTS & LEASES	5,976	6,165	4,700	4,700	4,287	5,400	5,600	5,600	5,600	
401-4130-4412	GIFTS & DONATIONS	1,971	2,273	1,700	1,700	195	650	800	800	800	
401-4130-4413	SENIOR CENTER REVENUE	2,971	4,323	3,000	3,000	4,758	4,600	4,000	4,000	4,000	
	TOTAL 60+ ACTIVITY CENTER REVENUE	10,941	66,635	9,400	9,400	9,240	10,650	10,400	10,400	10,400	
401-4130-4606	TRANSFER FROM GENERAL FUND	42,171	43,192	51,800	51,800	34,533	51,800	52,577	52,577	52,577	
401-4130-4616	TRANSFER FR ROOM TAX FUND	25,652	30,365	21,141	21,141	14,494	21,141	21,141	21,141	21,141	
	TOTAL 60+ ACTIVITY CENTER TRANSFERS	67,823	73,557	72,941	72,941	49,028	72,941	73,718	73,718	73,718	
	PARKS & RECREATION SWIMMING POOL										
401-4140-4301	SWIMMING POOL REVENUES	105,223	97,480	-	-	-					
401-4140-4325	MISC. SALES & SERVICES	92	3,607	-	-	2,261	2,261	1,500	1,500	1,500	
401-4140-4332	SWIMMING POOL PASSES	-	-	53,000	53,000	41,078	57,000	60,000	60,000	60,000	
401-4140-4333	SWIMMING POOL DAILY FEES	-	-	17,000	17,000	1,654	15,500	15,000	15,000	15,000	
401-4140-4334	SWIMMING POOL LESSONS	-	-	19,000	19,000	9,060	16,000	19,000	19,000	19,000	
401-4140-4335	SWIMMING POOL MERCHANDISE	-	-	3,000	3,000	379	1,500	2,000	2,000	2,000	
401-4140-4336	SWIMMING POOL RENTALS	-	-	5,000	5,000	4,238	8,300	10,000	10,000	10,000	

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PARKS & RECREATION - 401											
401-4140-4338	SWIMMING POOL SPECIAL EVENTS	-	-	3,000	3,000	2,597	3,200	3,500	3,500	3,500	
401-4140-4412	GIFTS & DONATIONS	1,250	-	-	-	-					
TOTAL SWIMMING POOL REVENUES		106,565	101,087	100,000	100,000	61,267	103,761	111,000	111,000	111,000	
401-4140-4606	TRANSFER FROM GENERAL FUND	81,129	90,650	121,955	121,955	81,303	121,955	123,784	123,784	123,784	
401-4140-4616	TRANSFER FR ROOM TAX FUND	49,348	63,729	49,774	49,774	38,510	49,774	49,774	49,774	49,774	
TOTAL SWIMMING POOL TRANSFERS		130,477	154,379	171,729	171,729	119,813	171,729	173,558	173,558	173,558	
PARKS & RECREATION RECREATION CENTER											
401-4150-4302	RECREATION CENTER REVENUE	224,808	258,734	245,000	245,000	180,162	253,000	255,000	255,000	255,000	
401-4150-4303	SPECIAL EVENT/FUNDRAISING	15,997	(79)	-	-	28	28				
401-4150-4309	CONCESSIONS	9,556	9,268	9,000	9,000	5,495	9,000	9,000	9,000	9,000	
401-4150-4310	MISC REC PROGRAM REVENUE	80	-	-	-	-					
401-4150-4325	MISC. SALES & SERVICES	152	(1,728)	3,000	3,000	1,112	2,000	2,000	2,000	2,000	
401-4150-4326	RENTS & LEASES	1,112	373	10,000	10,000	627	1,000	1,000	3,000	3,000	
TOTAL RECREATION CENTER REVENUES		251,704	266,569	267,000	267,000	187,424	265,028	267,000	269,000	269,000	
		-	-	-	-	-					
401-4150-4606	TRANSFER FROM GENERAL FUND	117,027	117,286	143,577	143,577	95,717	143,577	145,731	145,731	145,731	
401-4150-4616	TRANSFER FR ROOM TAX FUND	71,186	83,449	58,598	58,598	42,535	58,598	58,598	58,598	58,598	
TOTAL RECREATION CENTER TRANSFER		188,213	200,735	202,175	202,175	138,252	202,175	204,329	204,329	204,329	
TOTAL PARKS & RECREATION RECREATION PROGRAMS											
401-4160-4303	SPECIAL EVENT/FUNDRAISING	1,230	85	-	-	-					
401-4160-4304	SPORTS PROGRAMS-ADULTS	17,105	23,952	-	-	-					
401-4160-4305	SPORTS PROGRAMS-YOUTH	21,892	26,415	-	-						
401-4160-4306	ACTIVITY PROGRAMS-YOUTH	84,470	91,581	88,000	88,000	63,752	88,000	88,000	90,000	90,000	
401-4160-4307	ACTIVITY PROGRAMS-SENIORS	2,362	1,276	-	-	818	1,000	1,000	1,000	1,000	
401-4160-4308	ACTIVITY PROGRAMS-ADULT	19,244	39,528	18,000	18,000	16,094	19,000	19,000	19,000	19,000	
401-4160-4310	MISC REC PROGRAM REVENUE	187	368	-	-	418	500	500	700	700	
401-4160-4325	MISC. SALES & SERVICES	94	-	-	-	3,889	3,900	3,500	3,900	3,900	
TOTAL RECREATION PROGRAMS REVENUES		146,584	183,205	106,000	106,000	84,971	112,400	112,000	114,600	114,600	
		-	-	-	-	-					
401-4160-4606	TRANSFER FROM GENERAL FUND	66,109	53,155	36,780	36,780	24,520	36,780	37,332	37,332	37,332	
401-4160-4616	TRANSFER FR ROOM TAX FUND	40,211	36,374	15,011	15,011	11,319	15,011	15,011	15,011	15,011	
TOTAL RECREATION PROGRAMS TRANSFERS		106,320	89,529	51,791	51,791	35,839	51,791	52,343	52,343	52,343	
PARKS & RECREATION SPORTS PROGRAMS											
401-4170-4304	SPORTS PROGRAMS-ADULTS	-	-	6,000	6,000	8,659	10,390	11,000	11,000	11,000	
401-4170-4305	SPORTS PROGRAMS-YOUTH	-	-	21,000	21,000	21,350	25,620	26,000	26,000	26,000	
TOTAL SPORTS PROGRAMS REVENUES		-	-	27,000	27,000	30,009	36,010	37,000	37,000	37,000	

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PARKS & RECREATION - 401											
401-4170-4606	TRANSFER FROM GENERAL FUND	-	-	36,016	36,016	24,011	36,016	36,555	36,555	36,555	
401-4170-4616	TRANSFER FR ROOM TAX FUND	-	-	14,699	14,699	10,569	14,699	14,699	14,699	14,699	
TOTAL SPORTS PROGRAMS TRANSFERS		-	-	50,715	50,715	34,580	50,715	51,254	51,254	51,254	
TOTAL RESOURCES		1,538,279	1,370,817	1,374,807	1,374,807	1,021,397	1,385,612	1,283,025	1,499,712	1,487,212	
ADMINISTRIATION - 4110											
	Personal Services										
401-4110-5010	WAGES & SALARIES	77,214	75,925	77,544	77,544	51,888	77,748	77,580	79,128	79,128	
401-4110-5020	PART TIME/EXTRA HELP WAGES	-	6,130	6,000	6,000	1,296	1,500	18,624	6,000	6,000	
401-4110-5210	INSURANCE BENEFITS	2,137	2,333	572	572	1,436	2,470	1,264	1,273	1,273	
401-4110-5220	FICA EXPENSES	5,717	7,267	6,400	6,400	4,062	6,407	7,360	6,512	6,512	
401-4110-5230	RETIREMENT	15,162	15,514	15,942	15,942	10,603	15,899	15,888	16,205	16,205	
401-4110-5242	WORKER'S COMPENSATION	1,803	901	3,458	3,458	601	1,809	3,252	3,140	3,140	
401-4110-5250	UNEMPLOYMENT INSURANCE	434	835	1,171	1,171	589	987	1,251	1,107	1,107	
	Total Personal Services	102,468	108,906	111,087	111,087	70,476	106,820	125,219	113,365	113,365	
	Material & Services										
401-4110-6004	LEGAL SERVICES	14,552	-	5,000	5,000	-	500	2,000	2,000	2,000	
401-4110-6008	ADVERTISE & MARKETING SERVICE	-	94	-	-	-		5,000	2,500	2,500	
401-4110-6020	BANK & OTHER FINANCE SERVICES	4,854	-	-	-	-					
401-4110-6030	OTHER PROF & TECHNICAL SERV	-	-	-	-	1,465	1,500	16,500	16,500	4,000	
Total Professional & Technical Services		19,406	94	5,000	5,000	1,465	2,000	23,500	21,000	8,500	
401-4110-6112	VEHICLE MAINTENANCE & REPAIR	(112)	-	100	100	-		500	501	501	
401-4110-6113	BLDG & GROUND MAINT & REPAIR	336	-	-	-	-					
401-4110-6120	OTHER PROPERTY SERVICES	-	70	-	-	-					
Total Property Expenses		224	70	100	100	-	-	500	501	501	
401-4110-6201	TRAVEL, LOCAL (LINCOLN CNTY)	-	56	200	200	32	832	250	250	250	
401-4110-6202	TRAVEL, OUT OF COUNTY	529	256	500	500	186	200	300	300	300	
401-4110-6203	TRAVEL, OUT OF STATE	816	324	850	850	861	861	900	900	900	
401-4110-6204	TELEPHONE EXPENSES	25	114	150	150	21	25				
401-4110-6205	CELL PHONE EXPENSES	223	180	180	180	120	180	180	180	180	
401-4110-6207	ADVERTISING & MARKETING EXP	9	40	-	-	1,085	1,100	1,500	1,500	1,500	
401-4110-6208	PRINTING & BINDING EXPENSES	127	-	250	250	455	500	500	500	500	
401-4110-6213	MEMBERSHIPS, DUES & FEES	491	347	400	400	267	300	300	300	300	
401-4110-6215	POSTAGE/SHIPPING EXPENSES	688	-	-	-	663	663				

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PARKS & RECREATION - 401											
401-4110-6216	TRAINING (SEMINARS,WORKSHOPS)	1,286	1,407	1,260	1,260	1,585	1,750	2,000	1,500	1,500	
401-4110-6226	PERSONNEL RECRUITING EXPENSES	-	-	-	-	295	300	300	300	300	
401-4110-6235	COMMUNITY INVOLVEMT/PARTICIPAT	272	84	150	150	108	150	150	150	150	
401-4110-6244	SPECIAL EVENTS EXPENSES	-	200	16,000	16,000	1,127	4,000	4,500	4,500	4,500	
Total Operating Expenses		4,466	3,008	19,940	19,940	6,805	10,861	10,880	10,380	10,380	
401-4110-6303	COMPUTER HARDWARE	-	-	-	-	874	875	875	875	875	
401-4110-6309	VOICE OVER INTERNET	-	57	-	-	453	455	455	900	900	
Total Hardware & Software Expenses		-	57	-	-	1,326	1,330	1,330	1,775	1,775	
401-4110-6401	BLDG/GROUND SUPPLIES & MAT	39	-	-	-	-					
401-4110-6402	OFFICE SUPPLIES & MATERIALS	223	15	100	100	81	100	100	100	100	
401-4110-6403	VEHICLE FUEL,OIL,OTHER LIQUIDS	-	54	50	50	-		250	250	250	
401-4110-6404	SUBSCRIPTIONS & PERIODICALS	43	-	-	-	-					
401-4110-6405	REFRESHMENTS	48	280	-	-	70	100	100	100	100	
401-4110-6412	COMMUNITY CELEBRATIONS	-	9	-	-	-					
401-4110-6413	PROGRAM CONSUMABLE SUPPLIES	-	-	-	-	1,201	1,201	1,200	1,200	1,200	
401-4110-6414	GENERAL SUPPLIES	115	209	200	200	-					
401-4110-6416	FIRST AID-HEALTH & SAFETY	78	-	-	-	-					
Total Consumable Expenses		545	567	350	350	1,353	1,401	1,650	1,650	1,650	
401-4110-6501	BLDG/GROUND SUPPLIES & MAT	2,220	-	-	-	-					
401-4110-6502	OFFICE SUPPLIES & MATERIALS	-	-	-	-	117	150	150	150	150	
401-4110-6523	PROGRAM NON-CONSUMABLE SUPPLY	-	61	-	-	437	450	450	450	450	
Total Non Consumable Expenses		2,220	61	-	-	554	600	600	600	600	
401-4110-6601	LIABILITY INSURANCE PREMIUMS	5,238	3,833	9,750	9,750	5,591	5,591	9,750	6,261	6,261	
Total Insurance & Judgments		5,238	3,833	9,750	9,750	5,591	5,591	9,750	6,261	6,261	
401-4110-6701	SERV PROVIDED BY GENERAL FUND	-	-	8,011	8,011	5,341	8,000	8,120	8,120	8,120	
Total Services Provided by		-	-	8,011	8,011	5,341	8,000	8,120	8,120	8,120	
	Total Material & Services	32,098	7,690	43,151	43,151	22,434	29,783	56,330	50,287	37,787	
TOTAL ADMINISTRATION		134,566	116,596	154,238	154,238	92,910	136,603	181,549	163,652	151,152	
PARKS MAINTENANCE - 4120 (Closed Cost Center)											
	Personal Services										
401-4120-5010	WAGES & SALARIES	83,711	-	-	-	-					

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PARKS & RECREATION - 401											
401-4120-5020	PART TIME/EXTRA HELP WAGES	34,539	-	-	-	-					
401-4120-5210	INSURANCE BENEFITS	26,672	-	-	-	-					
401-4120-5220	FICA EXPENSES	8,617	-	-	-	-					
401-4120-5230	RETIREMENT	16,239	-	-	-	-					
401-4120-5242	WORKER'S COMPENSATION	2,794	-	-	-	-					
401-4120-5250	UNEMPLOYMENT INSURANCE	730	-	-	-	-					
	Total Personal Services	173,302	-	-	-	-	-	-	-	-	
	Material & Services										
401-4120-6009	TEMPORARY EMPLOYMENT SERVICE	640	-	-	-	-					
401-4120-6015	PLUMBING SERVICES	974	-	-	-	-					
401-4120-6030	OTHER PROF & TECHNICAL SERV	390	-	-	-	-					
Total Professional & Technical Services		2,004	-	-	-	-	-	-	-	-	
401-4120-6101	CLEANING EXPENSES	1,479	-	-	-	-					
401-4120-6103	ELECTRICAL EXPENSES	12,610	-	-	-	-					
401-4120-6106	GARBAGE EXPENSES	5,000	-	-	-	-					
401-4120-6107	DISPOSAL EXPENSES	5,539	-	-	-	-					
401-4120-6108	PROPANE EXPENSE	18	-	-	-	-					
401-4120-6109	GAS HEATING EXPENSE	2,297	-	-	-	-					
401-4120-6112	VEHICLE MAINTENANCE & REPAIR	1,890	-	-	-	-					
401-4120-6113	BLDG & GROUND MAINT & REPAIR	3,712	-	-	-	-					
401-4120-6114	EQUIPMENT MAINTENANCE & REPAIR	2,638	-	-	-	-					
Total Property Expenses		35,183	-	-	-	-	-	-	-	-	
401-4120-6202	TRAVEL, OUT OF COUNTY	4	-	-	-	-					
401-4120-6205	CELL PHONE EXPENSES	605	-	-	-	-					
401-4120-6207	ADVERTISING & MARKETING EXP	17	-	-	-	-					
401-4120-6213	MEMBERSHIPS, DUES & FEES	346	-	-	-	-					
401-4120-6215	POSTAGE/SHIPPING EXPENSES	9	-	-	-	-					
401-4120-6216	TRAINING (SEMINARS,WORKSHOPS)	811	-	-	-	-					
401-4120-6222	PERMITS,LICENSES,LEGAL NOTICES	211	-	-	-	-					
401-4120-6240	OTHER OPERATING EXPENSES	91	-	-	-	-					
Total Operating Expenses		2,093	-	-	-	-	-	-	-	-	
401-4120-6401	BLDG/GROUND SUPPLIES & MAT	16,029	-	-	-	-					
401-4120-6402	OFFICE SUPPLIES & MATERIALS	118	-	-	-	-					
401-4120-6403	VEHICLE FUEL,OIL,OTHER LIQUIDS	10,964	-	-	-	-					
401-4120-6407	CLOTHING & UNIFORMS	28	-	-	-	-					
401-4120-6408	CHEMICAL & LAB SUPPLIES	96	-	-	-	-					
401-4120-6410	OTHER VEHICLE SUPPLIES & MAT	22	-	-	-	-					

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PARKS & RECREATION - 401											
401-4120-6415	SAFETY SUPPLIES	57	-	-	-	-					
401-4120-6416	FIRST AID-HEALTH & SAFETY	22	-	-	-	-					
Total Consumable Expenses		27,336	-	-	-	-	-	-	-	-	
401-4120-6501	BLDG/GROUND SUPPLIES & MAT	8,692	-	-	-	-					
401-4120-6503	VEHICLE SUPPLIES & MATERIALS	17	-	-	-	-					
401-4120-6504	CLOTHING & UNIFORMS	28	-	-	-	-					
401-4120-6508	SMALL TOOLS & EQUIPMENT	283	-	-	-	-					
401-4120-6516	SIGNAGE	116	-	-	-	-					
401-4120-6520	SIGN FILM & BLANKS	34	-	-	-	-					
Total Non Consumable Expenses		9,169	-	-	-	-	-	-	-	-	
401-4120-6601	LIABILITY INSURANCE PREMIUMS	4,602	-	-	-	-					
Total Insurance & Judgments		4,602	-	-	-	-	-	-	-	-	
	Total Material & Services	80,388	-	-	-	-	-	-	-	-	
TOTAL PARKS MAINTENANCE		253,690	-	-	-	-	-	-	-	-	
60+ ACTIVITY CENTER - 4130											
	Personal Services										
401-4130-5010	WAGES & SALARIES	39,217	39,090	41,264	41,264	28,326	42,162	42,658	43,514	43,514	
401-4130-5020	PART TIME/EXTRA HELP WAGES	3,696	7,892	10,140	10,140	5,704	10,883	15,340	15,340	15,340	
401-4130-5210	INSURANCE BENEFITS	19,609	18,064	15,880	15,880	11,199	15,523	16,198	16,203	16,203	
401-4130-5220	FICA EXPENSES	3,031	3,689	3,853	3,853	2,522	3,977	4,437	4,502	4,502	
401-4130-5230	RETIREMENT	7,778	8,032	8,451	8,451	5,819	8,652	8,736	8,912	8,912	
401-4130-5242	WORKER'S COMPENSATION	759	316	1,172	1,172	611	984	1,328	1,347	1,347	
401-4130-5250	UNEMPLOYMENT INSURANCE	255	468	655	655	368	615	754	765	765	
	Total Personal Services	74,346	77,550	81,415	81,415	54,549	82,796	89,451	90,583	90,583	
	Material & Services										
401-4130-6008	ADVERTISE & MARKETING SERVICE	-	110	-	-	-					
401-4130-6014	ELECTRICAL SERVICES	-	-	1,000	1,000	1,253	1,200	1,000	1,000	1,000	
401-4130-6015	PLUMBING SERVICES	1,260	-	600	600	-	600	600	600	600	
401-4130-6026	SVCS FOR RECREATION ACTIVITIES	175	1,061	200	200	-	1,250	1,500	1,000	1,000	
401-4130-6030	OTHER PROF & TECHNICAL SERV	374	-	-	-	-					
Total Professional & Technical Services		1,809	1,171	1,800	1,800	1,253	3,050	3,100	2,600	2,600	
401-4130-6101	CLEANING EXPENSES	8,587	8,187	-	-	-					

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PARKS & RECREATION - 401											
401-4130-6102	RENTAL EXPENSES	1,042	-	500	500	80	100	500	500	500	
401-4130-6103	ELECTRICAL EXPENSES	7,945	7,358	8,100	8,100	4,237	7,500	8,000	8,000	8,000	
401-4130-6106	GARBAGE EXPENSES	1,366	1,389	1,450	1,450	807	1,380	1,500	1,500	1,500	
401-4130-6109	GAS HEATING EXPENSE	2,814	2,526	3,000	3,000	2,436	2,756	3,200	3,000	3,000	
401-4130-6111	GENERAL MAINT & REPAIR EXPENSE	360	1,115	2,000	2,000	2,258	2,300	2,200	2,200	2,200	
401-4130-6112	VEHICLE MAINTENANCE & REPAIR	-	23	2,000	2,000	-		2,000	2,000	2,000	
401-4130-6113	BLDG & GROUND MAINT & REPAIR	851	4,947	5,000	5,000	4,793	4,800	5,000	5,000	5,000	
401-4130-6114	EQUIPMENT MAINTENANCE & REPAIR	90	254	1,000	1,000	472	800	1,000	1,000	1,000	
Total Property Expenses		23,055	25,799	23,050	23,050	15,083	19,636	23,400	23,200	23,200	
401-4130-6201	TRAVEL, LOCAL (LINCOLN CNTY)	25	-	250	250	-	100	250	250	250	
401-4130-6202	TRAVEL, OUT OF COUNTY	945	544	400	400	-		400	400	400	
401-4130-6204	TELEPHONE EXPENSES	1,560	1,301	1,000	1,000	675	1,000	1,000			
401-4130-6205	CELL PHONE EXPENSES	180	180	600	600	120	200	600	600	600	
401-4130-6207	ADVERTISING & MARKETING EXP	617	284	1,000	1,000	200	600	2,500	1,000	1,000	
401-4130-6208	PRINTING & BINDING EXPENSES	120	90	200	200	1,318	1,285	500	500	500	
401-4130-6211	MAINTENANCE AGREEMENTS	3,178	3,582	3,200	3,200	2,209	3,200	3,200	3,200	3,200	
401-4130-6212	ALARM MONITORING EXPENSES	345	495	500	500	270	480	500	500	500	
401-4130-6213	MEMBERSHIPS, DUES & FEES	322	233	380	380	267	300	380	380	380	
401-4130-6214	INSPECTIONS	82	85	400	400	85	120	300	300	300	
401-4130-6215	POSTAGE/SHIPPING EXPENSES	-	21	-	-	30	30				
401-4130-6216	TRAINING (SEMINARS,WORKSHOPS)	775	644	1,000	1,000	80	80	1,000	600	600	
401-4130-6219	VOLUNTEER EXPENSES	-	-	200	200	-	200	200	200	200	
401-4130-6222	PERMITS,LICENSES,LEGAL NOTICES	140	197	-	-	10					
Total Operating Expenses		8,289	7,655	9,130	9,130	5,264	7,595	10,830	7,930	7,930	
401-4130-6303	COMPUTER HARDWARE	-	951	-	-	410		500	500	500	
401-4130-6309	VOICE OVER INTERNET								1,500	1,500	
Total Hardware & Software Expenses		-	951	-	-	410	-	500	2,000	2,000	
401-4130-6401	BLDG/GROUND SUPPLIES & MAT	2,730	1,536	3,000	3,000	76	3,000	3,000	2,500	2,500	
401-4130-6402	OFFICE SUPPLIES & MATERIALS	2,145	1,114	1,600	1,600	445	800	1,600	1,600	1,600	
401-4130-6403	VEHICLE FUEL,OIL,OTHER LIQUIDS	119	234	1,200	1,200	269	600	1,200	1,200	1,200	
401-4130-6404	SUBSCRIPTIONS & PERIODICALS	133	87	100	100	87	87	120	120	120	
401-4130-6405	REFRESHMENTS	86	-	100	100	100	100	100	100	100	
401-4130-6409	AUDIO & VIDEO EXPENSES	-	18	-	-	-					
401-4130-6412	COMMUNITY CELEBRATIONS	-	118	300	300	4	296	300	300	300	
401-4130-6413	PROGRAM CONSUMABLE SUPPLIES	-	249	200	200	247	247	200	200	200	
401-4130-6414	GENERAL SUPPLIES	-	118	200	200	66	200	200	200	200	
401-4130-6416	FIRST AID-HEALTH & SAFETY	301	-	250	250	123	123	250			
401-4130-6419	PAINT	537	187	-	-	-					

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PARKS & RECREATION - 401											
Total Consumable Expenses		6,050	3,661	6,950	6,950	1,416	5,453	6,970	6,220	6,220	
401-4130-6501	BLDG/GROUND SUPPLIES & MAT	-	41	-	-	-					
401-4130-6502	OFFICE SUPPLIES & MATERIALS	-	31	-	-	13					
401-4130-6507	FURNITURE & FIXTURES	380	3,672	3,250	3,250	-	3,250	3,250	3,000	3,000	
401-4130-6523	PROGRAM NON-CONSUMABLE SUPPLY	-	273	-	-	126					
401-4130-6524	SUBSCRIPTION & PERIODICALS	76	-	100	100	-					
Total Non Consumable Expenses		456	4,018	3,350	3,350	139	3,250	3,250	3,000	3,000	
401-4130-6601	LIABILITY INSURANCE PREMIUMS	1,926	2,538	2,195	2,195	3,169	3,169	2,195	3,550	3,550	
Total Insurance & Judgments		1,926	2,538	2,195	2,195	3,169	3,169	2,195	3,550	3,550	
401-4130-6701	SERV PROVIDED BY GENERAL FUND	-	-	6,873	6,873	4,582	6,873	6,976	6,976	6,976	
Total Services Provided by		-	-	6,873	6,873	4,582	6,873	6,976	6,976	6,976	
	Total Material & Services	41,584	45,792	53,348	53,348	31,315	49,026	57,221	55,476	55,476	
	Capital Outlay										
401-4130-7013	BUILDING IMPROVEMENTS	14,197	15,198	9,990	9,990	-	7,000	30,000			
	Total Capital Outlay	14,197	15,198	9,990	9,990	-	7,000	30,000	-	-	
TOTAL 60+ ACTIVITY CENTER		130,127	138,540	144,753	144,753	85,864	138,822	176,672	146,059	146,059	
SWIMMING POOL - 4140											
	Personal Services										
401-4140-5010	WAGES & SALARIES	74,152	78,180	82,368	82,368	60,171	88,672	110,053	90,405	90,405	
401-4140-5020	PART TIME/EXTRA HELP WAGES	76,816	74,056	104,000	104,000	64,561	110,979	110,000	95,000	95,000	
401-4140-5210	INSURANCE BENEFITS	30,776	35,330	31,156	31,156	18,631	25,198	25,863	25,874	25,874	
401-4140-5220	FICA EXPENSES	11,790	13,317	14,416	14,416	9,715	15,447	16,834	14,183	14,183	
401-4140-5230	RETIREMENT	15,295	16,010	16,869	16,869	11,754	17,591	18,151	18,515	18,515	
401-4140-5242	WORKER'S COMPENSATION	3,362	9,824	6,305	6,305	3,069	5,564	8,564	7,387	7,387	
401-4140-5250	UNEMPLOYMENT INSURANCE	1,146	2,191	2,450	2,450	1,360	2,334	2,861	2,410	2,410	
	Total Personal Services	213,337	228,908	257,564	257,564	169,260	265,785	292,326	253,774	253,774	
	Material & Services										
401-4140-6002	ARCHITECTURAL SERVICES	-	8,290	-	-	412					
401-4140-6008	ADVERTISE & MARKETING SERVICE	-	110	2,000	2,000	-		2,000	1,000	1,000	
401-4140-6014	ELECTRICAL SERVICES	1,861	83	1,500	1,500	1,323	1,700	2,000	2,000	2,000	
401-4140-6015	PLUMBING SERVICES	2,150	298	2,500	2,500	-	300	2,500	2,500	2,500	

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PARKS & RECREATION - 401											
401-4140-6016	MECHANICAL SERVICES	360	-	-	-	-					
401-4140-6030	OTHER PROF & TECHNICAL SERV	186	-	5,000	5,000	-	1,000	5,000	5,000	5,000	
Total Professional & Technical Services		4,557	8,781	11,000	11,000	1,735	3,000	11,500	10,500	10,500	
401-4140-6103	ELECTRICAL EXPENSES	30,938	26,585	34,500	34,500	8,689	34,500	35,000	35,000	35,000	
401-4140-6109	GAS HEATING EXPENSE	21,921	23,942	24,500	24,500	24,756	36,000	36,000	36,000	36,000	
401-4140-6111	GENERAL MAINT & REPAIR EXPENSE	-	-	500	500	-		500	500	500	
401-4140-6113	BLDG & GROUND MAINT & REPAIR	528	812	4,000	4,000	647	1,000	4,500	4,500	4,500	
401-4140-6114	EQUIPMENT MAINTENANCE & REPAIR	9,157	1,019	5,000	5,000	1,380	3,500	5,500	5,500	5,500	
Total Property Expenses		62,544	52,358	68,500	68,500	35,472	75,000	81,500	81,500	81,500	
401-4140-6201	TRAVEL, LOCAL (LINCOLN CNTY)	43	23	200	200	-	50	200	200	200	
401-4140-6202	TRAVEL, OUT OF COUNTY	276	-	300	300	-	300	300	300	300	
401-4140-6204	TELEPHONE EXPENSES	489	9	-	-	1	1				
401-4140-6207	ADVERTISING & MARKETING EXP	57	-	2,000	2,000	268	1,000	2,000	1,700	1,700	
401-4140-6208	PRINTING & BINDING EXPENSES	-	-	-	-	55	55				
401-4140-6211	MAINTENANCE AGREEMENTS	1,500	540	1,000	1,000	-					
401-4140-6212	ALARM MONITORING EXPENSES	264	198	275	275	198	275	300	300	300	
401-4140-6213	MEMBERSHIPS, DUES & FEES	82	208	400	400	222	400	400	400	400	
401-4140-6214	INSPECTIONS	90	-	100	100	-	100	100	100	100	
401-4140-6215	POSTAGE/SHIPPING EXPENSES	11	76	50	50	-	50	100	100	100	
401-4140-6216	TRAINING (SEMINARS,WORKSHOPS)	723	(108)	1,500	1,500	513	1,500	1,500	1,200	1,200	
401-4140-6222	PERMITS,LICENSES,LEGAL NOTICES	-	60	-	-	-					
401-4140-6227	EMPLOYEE HEALTH/APPRECIATION	-	30	200	200	-	200	300	300	300	
401-4140-6244	SPECIAL EVENTS EXPENSES	-	-	-	-	57	57	1,000	1,000	1,000	
Total Operating Expenses		3,534	1,035	6,025	6,025	1,314	3,988	6,200	5,600	5,600	
401-4140-6305	MAINTENANCE AGREEMENTS	-	-	-	-	772	772		772	772	
Total Hardware & Software Expenses		-	-	-	-	772	772	-	772	772	
401-4140-6401	BLDG/GROUND SUPPLIES & MAT	3,691	2,701	3,200	3,200	1,674	3,200	3,200	3,200	3,200	
401-4140-6402	OFFICE SUPPLIES & MATERIALS	553	613	800	800	140	800	820	820	820	
401-4140-6403	VEHICLE FUEL, OIL & OTHER LIQU	-	-	-	-	-					
401-4140-6406	FOOD FOR CONCESSIONS	456	1,088	1,000	1,000	576	1,000	1,000	1,000	1,000	
401-4140-6407	CLOTHING & UNIFORMS	150	-	800	800	136	800	800	800	800	
401-4140-6408	CHEMICAL & LAB SUPPLIES	4,666	535	5,000	5,000	4,646	5,000	5,500	5,000	5,000	
401-4140-6413	PROGRAM CONSUMABLE SUPPLIES	32	139	200	200	130	200	400	400	400	
401-4140-6414	GENERAL SUPPLIES	11	197	500	500	-		500	500	500	
401-4140-6415	SAFETY SUPPLIES	-	12	-	-	-					
401-4140-6416	FIRST AID-HEALTH & SAFETY	87	109	225	225	-	225	400			
Total Consumable Expenses		9,646	5,394	11,725	11,725	7,302	11,225	12,620	11,720	11,720	

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PARKS & RECREATION - 401											
401-4140-6501	BLDG/GROUND SUPPLIES & MAT	136	10,003	5,000	5,000	718	5,000	5,000	5,000	5,000	
401-4140-6502	OFFICE SUPPLIES & MATERIALS	175	238	500	500	324	500	600	600	600	
401-4140-6504	CLOTHING & UNIFORMS	-	-	-	-	125	125				
401-4140-6508	SMALL TOOLS & EQUIPMENT	-	144	200	200	159	200	300	300	300	
401-4140-6523	PROGRAM NON-CONSUMABLE SUPPLY	217	224	300	300	-	300	350	350	350	
Total Non Consumable Expenses		527	10,608	6,000	6,000	1,326	6,125	6,250	6,250	6,250	
401-4140-6601	LIABILITY INSURANCE PREMIUMS	2,406	2,212	2,717	2,717	2,223	2,223	2,717	2,490	2,490	
Total Insurance & Judgments		2,406	2,212	2,717	2,717	2,223	2,223	2,717	2,490	2,490	
401-4140-6701	SERV PROVIDED BY GENERAL FUND	-	-	21,060	21,060	14,040	21,060	21,376	21,376	21,376	
Total Insurance & Judgments		-	-	21,060	21,060	14,040	21,060	21,376	21,376	21,376	
	Total Material & Services	83,215	80,387	127,027	127,027	64,184	123,393	142,163	140,208	140,208	
	Capital Outlay										
401-4140-7013	BUILDING IMPROVEMENTS	5,760	-	-	-	-					
	Total Capital Outlay	5,760	-	-	-	-	-	-	-	-	
TOTAL SWIMMING POOL		302,312	309,296	384,591	384,591	233,444	389,178	434,489	393,982	393,982	
RECREATION CENTER - 4150											
	Personal Services										
401-4150-5010	WAGES & SALARIES	68,734	49,815	52,074	52,074	34,813	51,969	52,521	53,568	53,568	
401-4150-5020	PART TIME/EXTRA HELP WAGES	150,274	166,945	166,000	166,000	113,636	181,324	171,206	171,205	171,205	
401-4150-5210	INSURANCE BENEFITS	13,054	7,584	6,785	6,785	4,834	6,600	6,857	6,864	6,864	
401-4150-5220	FICA EXPENSES	16,261	17,435	16,937	16,937	11,338	17,829	17,115	17,195	17,195	
401-4150-5230	RETIREMENT	12,772	10,127	10,665	10,665	7,007	10,521	10,756	10,971	10,971	
401-4150-5242	WORKER'S COMPENSATION	1,806	14,642	6,125	6,125	2,379	4,799	3,507	3,518	3,518	
401-4150-5250	UNEMPLOYMENT INSURANCE	1,428	2,622	2,878	2,878	1,654	2,757	2,908	2,922	2,922	
	Total Personal Services	264,329	269,169	261,464	261,464	175,662	275,799	264,870	266,243	266,243	
	Material & Services										
401-4150-6008	ADVERTISE & MARKETING SERVICE	350	411	300	300	-	300	350	350	350	
401-4150-6009	TEMPORARY EMPLOYMENT SERVICE	-	684	5,000	5,000	4,932	6,300	6,500	6,500	6,500	
401-4150-6013	AUTOMOTIVE SERVICES	-	-	200	200	131	200	200	200	200	
401-4150-6014	ELECTRICAL SERVICES	1,211	3,391	4,000	4,000	309	3,700	2,000	2,000	2,000	
401-4150-6015	PLUMBING SERVICES	-	-	800	800	-	800	800	800	800	

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PARKS & RECREATION - 401											
401-4150-6016	MECHANICAL SERVICES	852	2,096	2,000	2,000	-	1,200	1,500	1,500	1,500	
401-4150-6020	BANK & OTHER FINANCE SERVICES	-	5,554	-	-	-					
401-4150-6026	SVCS FOR RECREATION ACTIVITIES	1,999	93	-	-	-					
401-4150-6030	OTHER PROF & TECHNICAL SERV	5,739	-	-	-	-					
Total Professional & Technical Services		10,151	12,229	12,300	12,300	5,371	12,500	11,350	11,350	11,350	
401-4150-6102	RENTAL EXPENSES	178	49	100	100	-					
401-4150-6103	ELECTRICAL EXPENSES	22,771	22,898	17,000	17,000	13,553	20,000	22,000	22,000	22,000	
401-4150-6106	GARBAGE EXPENSES	4,678	4,490	4,800	4,800	2,688	4,100	4,100	4,100	4,100	
401-4150-6109	GAS HEATING EXPENSE	10,819	5,735	12,000	12,000	3,084	8,000	10,000	10,000	10,000	
401-4150-6111	GENERAL MAINT & REPAIR EXPENSE	354	33	500	500	39	350	5,000	500	500	
401-4150-6112	VEHICLE MAINTENANCE & REPAIR	411	70	200	200	-	200	200	200	200	
401-4150-6113	BLDG & GROUND MAINT & REPAIR	5,306	10,771	12,000	12,000	3,261	11,000	10,000	10,000	10,000	
401-4150-6114	EQUIPMENT MAINTENANCE & REPAIR	5,131	2,748	2,200	2,200	221	1,500	1,500	1,500	1,500	
401-4150-6120	OTHER PROPERTY SERVICES	-	-	-	-	102	102				
Total Property Expenses		49,647	46,793	48,800	48,800	22,948	45,252	52,800	48,300	48,300	
401-4150-6201	TRAVEL, LOCAL (LINCOLN CNTY)	21	(0)	200	200	-	125	125	125	125	
401-4150-6202	TRAVEL, OUT OF COUNTY	66	207	600	600	-	475	600	600	600	
401-4150-6204	TELEPHONE EXPENSES	3,963	3,953	3,300	3,300	2,005	3,300	3,300			
401-4150-6206	INTERNET EXPENSES	127	190	350	350	63	350	300	300	300	
401-4150-6207	ADVERTISING & MARKETING EXP	6,711	8,970	5,500	5,500	1,417	5,000	5,000	5,000	5,000	
401-4150-6208	PRINTING & BINDING EXPENSES	63	-	1,000	1,000	-					
401-4150-6209	NON CAPITAL LEASES	902	1,412	1,400	1,400	-					
401-4150-6211	MAINTENANCE AGREEMENTS	4,033	1,420	4,500	4,500	2,218	3,470	3,500	3,500	3,500	
401-4150-6212	ALARM MONITORING EXPENSES	648	558	1,000	1,000	558	800	800	800	800	
401-4150-6213	MEMBERSHIPS, DUES & FEES	667	300	600	600	669	669	500	500	500	
401-4150-6214	INSPECTIONS	232	260	200	200	300	300	350	350	350	
401-4150-6215	POSTAGE/SHIPPING EXPENSES	135	735	700	700	-	700	700	700	700	
401-4150-6216	TRAINING (SEMINARS,WORKSHOPS)	683	732	1,000	1,000	22	900	1,000	1,000	1,000	
401-4150-6222	PERMITS,LICENSES,LEGAL NOTICES	-	197	-	-	34	34				
401-4150-6226	PERSONNEL RECRUITING EXPENSES	-	-	-	-	666	700	850	850	850	
401-4150-6228	TAXES/LEASES/FEES PAID	-	-	-	-	134	134				
401-4150-6240	OTHER OPERATING EXPENSES	348	126	300	300	190	300				
401-4150-6245	COPIER LEASE AND COPIES	-	-	-	-	1,083	1,300	1,300	1,300	1,300	
Total Operating Expenses		18,599	19,059	20,650	20,650	9,359	18,557	18,325	15,025	15,025	
401-4150-6303	COMPUTER HARDWARE	-	-	-	-	124	124	200	200	200	
401-4150-6305	MAINTENANCE AGREEMENTS	2,916	4,152	5,000	5,000	2,766	3,600	3,600	3,600	3,600	
401-4150-6309	VOICE OVER INTERNET								4,200	4,200	
Total Hardware & Software Expenses		2,916	4,152	5,000	5,000	2,890	3,724	3,800	8,000	8,000	

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PARKS & RECREATION - 401											
401-4150-6401	BLDG/GROUND SUPPLIES & MAT	6,684	9,220	13,000	13,000	5,620	11,000	11,000	11,000	11,000	
401-4150-6402	OFFICE SUPPLIES & MATERIALS	4,045	3,093	4,500	4,500	2,498	4,500	4,500	4,500	4,500	
401-4150-6403	VEHICLE FUEL,OIL,OTHER LIQUIDS	117	51	150	150	-	60	150	150	150	
401-4150-6404	SUBSCRIPTIONS & PERIODICALS	109	173	200	200	173	180	180	180	180	
401-4150-6405	REFRESHMENTS	-	71	200	200	-	200	200	200	200	
401-4150-6406	FOOD FOR CONCESSIONS	7,086	7,109	7,000	7,000	4,237	7,300	7,300	7,300	7,300	
401-4150-6407	CLOTHING & UNIFORMS	-	-	100	100	-	100				
401-4150-6408	CHEMICAL & LAB SUPPLIES	-	30	-	-	-					
401-4150-6413	PROGRAM CONSUMABLE SUPPLIES	-	304	-	-	-					
401-4150-6414	GENERAL SUPPLIES	223	227	-	-	-					
401-4150-6415	SAFETY SUPPLIES	-	816	-	-	-					
401-4150-6416	FIRST AID-HEALTH & SAFETY	-	35	300	300	-	300	300			
Total Consumable Expenses		18,263	21,129	25,450	25,450	12,528	23,640	23,630	23,330	23,330	
401-4150-6501	BLDG/GROUND SUPPLIES & MAT	535	289	400	400	467	500	400	400	400	
401-4150-6502	OFFICE SUPPLIES & MATERIALS	252	-	-	-	-					
401-4150-6503	VEHICLE SUPPLIES & MATERIALS	-	90	-	-	-					
401-4150-6504	CLOTHING & UNIFORMS	398	-	400	400	202	400	500	500	500	
401-4150-6506	NON-CAPITAL EQUIP & MACHINERY	989	-	200	200	208	208	400	400	400	
401-4150-6507	FURNITURE & FIXTURES	1,786	2,233	16,500	16,500	4,231	16,500	16,500	10,000	10,000	
401-4150-6508	SMALL TOOLS & EQUIPMENT	830	162	100	100	216	250	400	400	400	
401-4150-6515	DVDs and CDs	88	(99)	100	100	-					
401-4150-6523	PROGRAM NON-CONSUMABLE SUPPLY	504	-	-	-	-					
Total Non Consumable Expenses		5,381	2,675	17,700	17,700	5,324	17,858	18,200	11,700	11,700	
401-4150-6601	LIABILITY INSURANCE PREMIUMS	9,070	8,453	9,478	9,478	8,582	8,582	9,478	9,611	9,611	
Total Insurance & Judgments		9,070	8,453	9,478	9,478	8,582	8,582	9,478	9,611	9,611	
401-4150-6701	SERV PROVIDED BY GENERAL FUND	-	-	23,940	23,940	15,960	23,940	24,299	24,299	24,299	
Total Services Provided by		-	-	23,940	23,940	15,960	23,940	24,299	24,299	24,299	
	Total Material & Services	114,027	114,491	163,318	163,318	82,961	154,053	161,882	151,615	151,615	
	Capital Outlay										
401-4150-7003	CAPITAL EQUIPMENT ACQUISTION	12,470	-	-	-	-		32,880	8,990	8,990	
401-4150-7008	PARKS & GROUNDS CAPITAL EXPEND	-	7,335	-	-	-					
401-4150-7013	BUILDING IMPROVEMENTS	-	7,888	-	-	-					
401-4150-7030	OTHER CAPITAL EXPENSES							3,261	3,261	3,261	
	Total Capital Outlay	12,470	15,223	-	-	-	-	36,141	12,251	12,251	

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PARKS & RECREATION - 401											
TOTAL RECREATION CENTER		390,827	398,883	424,782	424,782	258,623	429,852	462,893	430,109	430,109	
RECREATION PROGRAMS - 4160											
	Personal Services										
401-4160-5010	WAGES & SALARIES	38,482	38,720	-	-	-		33,948			
401-4160-5020	PART TIME/EXTRA HELP WAGES	49,967	51,219	58,000	58,000	40,278	60,946	68,617	68,617	68,617	
401-4160-5210	INSURANCE BENEFITS	7,029	7,473	-	-	-		18,123	-	-	
401-4160-5220	FICA EXPENSES	6,613	7,262	4,225	4,225	3,047	4,628	7,846	5,249	5,249	
401-4160-5230	RETIREMENT	7,477	7,930	-	-	-		3,055	-	-	
401-4160-5242	WORKER'S COMPENSATION	558	1,938	632	632	445	655	1,676	1,297	1,297	
401-4160-5250	UNEMPLOYMENT INSURANCE	651	1,300	877	877	380	648	1,333	892	892	
	Total Personal Services	110,777	115,843	63,734	63,734	44,149	66,877	134,598	76,055	76,055	
	Material & Services										
401-4160-6008	ADVERTISE & MARKETING SERVICE	957	460	200	200	150	200	200	200	200	
401-4160-6026	SVCS FOR RECREATION ACTIVITIES	23,527	37,222	25,000	25,000	14,680	25,000	25,000	25,000	25,000	
401-4160-6030	OTHER PROF & TECHNICAL SERV	165	300	-	-	-					
401-4160-6042	ADVERTISING & MARKETING	-	300	-	-	-					
401-4160-6083	SPORTS PROGRAMS-ADULTS	213	(30)	-	-	-					
Total Professional & Technical Services		24,862	38,252	25,200	25,200	14,830	25,200	25,200	25,200	25,200	
401-4160-6102	RENTAL EXPENSES	55	-	150	150	-					
401-4160-6103	ELECTRICAL EXPENSES	-	135	-	-	421	600	600	600	600	
401-4160-6106	GARBAGE EXPENSES	-	81	-	-	-		490	490	490	
401-4160-6108	PROPANE EXPENSE	-	-	50	50	-					
401-4160-6109	GAS HEATING EXPENSE	8	-	-	-	-					
401-4160-6111	GENERAL MAINT & REPAIR EXPENSE	-	87	-	-	546	600	800	800	800	
401-4160-6112	VEHICLE MAINTENANCE & REPAIR	-	281	350	350	-					
Total Property Expenses		63	585	550	550	967	1,200	1,890	1,890	1,890	
401-4160-6201	TRAVEL, LOCAL (LINCOLN CNTY)	205	21	100	100	-	75	100	100	100	
401-4160-6202	TRAVEL, OUT OF COUNTY	564	1,485	500	500	-	350	350	350	350	
401-4160-6207	ADVERTISING & MARKETING EXP	4,920	3,413	2,300	2,300	450	2,000	2,000	2,000	2,000	
401-4160-6211	MAINTENANCE AGREEMENTS	-	92	-	-	-					
401-4160-6213	MEMBERSHIPS, DUES & FEES	500	923	600	600	102	300	300	300	300	
401-4160-6215	POSTAGE/SHIPPING EXPENSES	5	16	100	100	-	25	25	25	25	
401-4160-6216	TRAINING (SEMINARS,WORKSHOPS)	1,035	611	600	600	20	450	450	450	450	
401-4160-6226	PERSONNEL RECRUITING EXPENSES	-	-	-	-	345	550	600	600	600	
401-4160-6235	COMMUNITY INVOLVEMT/PARTICIPAT	110	-	-	-	-					

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PARKS & RECREATION - 401											
401-4160-6240	OTHER OPERATING EXPENSES	-	530	-	-	-					
401-4160-6245	COPIER LEASE AND COPIES	-	-	-	-	63					
Total Property Expenses		7,339	7,091	4,200	4,200	981	3,750	3,825	3,825	3,825	
401-4160-6401	BLDG/GROUND SUPPLIES & MAT	493	110	1,000	1,000	-	1,000	1,000	1,000	1,000	
401-4160-6402	OFFICE SUPPLIES & MATERIALS	105	287	300	300	-	300	300	300	300	
401-4160-6403	VEHICLE FUEL,OIL,OTHER LIQUIDS	216	199	200	200	52	150	150	150	150	
401-4160-6405	REFRESHMENTS	180	245	300	300	98	300	300	300	300	
401-4160-6406	FOOD FOR CONCESSIONS	152	-	-	-	-					
401-4160-6413	PROGRAM CONSUMABLE SUPPLIES	16,505	20,008	5,000	5,000	2,414	5,000	5,000	5,000	5,000	
401-4160-6414	GENERAL SUPPLIES	8,526	2,575	2,000	2,000	27	2,000	2,000	2,000	2,000	
401-4160-6416	FIRST AID-HEALTH & SAFETY	26	25	200	200	-	200	200			
Total Consumable Expenses		26,202	23,449	9,000	9,000	2,591	8,950	8,950	8,750	8,750	
401-4160-6501	BLDG/GROUND SUPPLIES & MAT	188	81	-	-	-					
401-4160-6502	OFFICE SUPPLIES & MATERIALS	60	130	150	150	-	100	100	100	100	
401-4160-6504	CLOTHING & UNIFORMS	542	350	350	350	334	350	350	350	350	
401-4160-6523	PROGRAM NON-CONSUMABLE SUPPLY	1,656	2,571	3,000	3,000	119	3,000	3,000	3,000	3,000	
Total Non Consumable Expenses		2,445	3,132	3,500	3,500	452	3,450	3,450	3,450	3,450	
401-4160-6601	LIABILITY INSURANCE PREMIUMS	255	149	21	21	-	-	21	21	21	
Total Insurance & Judgments		255	149	21	21	-	-	21	21	21	
401-4160-6701	SERV PROVIDED BY GENERAL FUND	-	-	6,836	6,836	4,557	6,836	6,939	6,939	6,939	
Total Services Provided by		-	-	6,836	6,836	4,557	6,836	6,939	6,939	6,939	
	Total Material & Services	61,165	72,658	49,307	49,307	24,379	49,386	50,275	50,075	50,075	
TOTAL RECREATION PROGRAMS		171,942	188,501	113,041	113,041	68,528	116,263	184,873	126,130	126,130	
SPORTS PROGRAMS - 4170											
	Personal Services										
401-4170-5010	WAGES & SALARIES	-	-	41,148	41,148	25,011	37,487	38,143	38,907	38,907	
401-4170-5020	PART TIME/EXTRA HELP WAGES	-	-	10,365	10,365	2,510	10,365	11,440	11,440	11,440	
401-4170-5210	INSURANCE BENEFITS	-	-	6,665	6,665	6,019	9,491	13,537	13,542	13,542	
401-4170-5220	FICA EXPENSES	-	-	3,956	3,956	2,078	3,633	3,793	3,852	3,852	
401-4170-5230	RETIREMENT	-	-	8,427	8,427	2,734	2,734	3,433	3,502	3,502	
401-4170-5242	WORKER'S COMPENSATION	-	-	536	536	502	720	572	580	580	
401-4170-5250	UNEMPLOYMENT INSURANCE	-	-	672	672	291	555	645	655	655	

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PARKS & RECREATION - 401											
	Total Personal Services	-	-	71,769	71,769	39,145	64,985	71,563	72,478	72,478	
	Material & Services										
401-4170-6008	ADVERTISE & MARKETING SERVICE	-	-	500	500	70	200	800	800	800	
401-4170-6026	SVCS FOR RECREATION ACTIVITIES	-	-	8,000	8,000	5,405	7,500	9,000	9,000	9,000	
Total Professional & Technical Services		-	-	8,500	8,500	5,475	7,700	9,800	9,800	9,800	
401-4170-6114	EQUIPMENT MAINTENANCE & REPAIR	-	-	-	-	86	100	150	150	150	
Total Property Expenses		-	-	-	-	86	100	150	150	150	
401-4170-6201	TRAVEL, LOCAL (LINCOLN CNTY)	-	-	100	100	90	120	150	150	150	
401-4170-6202	TRAVEL, OUT OF COUNTY	-	-	950	950	190	450	850	850	850	
401-4170-6207	ADVERTISING & MARKETING EXP	-	-	1,000	1,000	-	1,000	1,500	1,500	1,500	
401-4170-6213	MEMBERSHIPS, DUES & FEES	-	-	200	200	270	300	350	350	350	
401-4170-6215	POSTAGE/SHIPPING EXPENSES	-	-	50	50	19	40	50	50	50	
401-4170-6216	TRAINING (SEMINARS,WORKSHOPS)	-	-	500	500	890	1,000	650	650	650	
401-4170-6226	PERSONNEL RECRUITING EXPENSES	-	-	-	-	452	452	250	250	250	
401-4170-6235	COMMUNITY INVOLVEMT/PARTICIPAT	-	-	150	150	-	75	150	150	150	
401-4170-6245	COPIER LEASE AND COPIES	-	-	-	-	152	200	200	200	200	
Total Operating Expenses		-	-	2,950	2,950	2,062	3,637	4,150	4,150	4,150	
401-4170-6402	OFFICE SUPPLIES & MATERIALS	-	-	100	100	20	100	100	100	100	
401-4170-6403	VEHICLE FUEL,OIL,OTHER LIQUIDS	-	-	250	250	49	100	250	250	250	
401-4170-6413	PROGRAM CONSUMABLE SUPPLIES	-	-	16,000	16,000	8,581	13,000	16,000	16,000	16,000	
Total Consumable Expenses		-	-	16,350	16,350	8,650	13,200	16,350	16,350	16,350	
401-4170-6523	PROGRAM NON-CONSUMABLE SUPPLY	-	-	-	-	54	54	2,000	2,000	2,000	
Total Non Consumable Expenses		-	-	-	-	54	54	2,000	2,000	2,000	
401-4170-6701	SERV PROVIDED BY GENERAL FUND	-	-	5,987	5,987	3,991	5,987	6,089	6,089	6,089	
Total Services Provided by		-	-	5,987	5,987	3,991	5,987	6,089	6,089	6,089	
	Total Material & Services	-	-	33,787	33,787	20,317	30,678	38,539	38,539	38,539	
TOTAL SPORTS PROGRAMS		-	-	105,556	105,556	59,463	95,663	110,102	111,017	111,017	
401-4110-9901	**CONTINGENCY ACCOUNT**	-	-	16,143	16,143	-		120,839	128,763	128,763	
TOTAL PARKS & RECREATION EXPENDITURES		1,383,464	1,151,815	1,343,104	1,343,104	798,832	1,306,381	1,671,417	1,499,712	1,487,212	

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PARKS & RECREATION - 401											
401-4110-9905	**UNAPPROPRIATED ENDING FUND BAL**	154,815	219,002	31,703	31,703	222,565	79,231	(388,392)			
TOTAL PARKS & RECREATION REQUIREMENTS		1,538,279	1,370,817	1,374,807	1,374,807	1,021,397	1,385,612	1,283,025	1,499,712	1,487,212	

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AIRPORT FUND - 402										
BEGINNING FUND BALANCE	22,744	358,038	436,614	384,785	384,786	384,786	309,151	309,151	309,151	-
RESERVE FUNDS:										
REVENUES:										
Grants	54,425	1,613,876	8,170,000	8,170,000	253,164	7,770,700	-	-	-	-
Fees	372,503	283,608	287,950	287,950	324,329	383,550	383,550	187,550	187,550	-
Miscellaneous	4,870	7,989	8,500	8,500	1,037	1,500	1,500	1,500	1,500	-
Rents & Leases	50,496	52,586	40,000	40,000	36,398	50,500	52,500	52,500	52,500	-
Interest	459	1,471	-	-	1,294	1,500	1,800	1,800	1,800	-
Services Provided for other funds	30,704	30,704	30,704	30,705	20,469	30,704	30,704	30,704	30,704	-
Transfer In	726,877	534,460	761,092	803,279	512,075	803,279	264,634	380,814	380,814	-
TOTAL REVENUES:	1,240,334	2,524,694	9,298,246	9,340,434	1,148,766	9,041,733	734,688	654,868	654,868	-
TOTAL RESOURCES:	1,263,078	2,882,732	9,734,860	9,725,219	1,533,552	9,426,519	1,043,839	964,019	964,019	-
EXPENDITURES:										
AIRPORT OPS & FBO	766,127	1,482,544	946,202	946,202	563,156	978,309	1,359,748	903,404	903,404	-
** AIRPORT AIP PROJECTS	38,263	964,083	8,625,500	8,625,500	196,391	8,233,567	-	-	-	-
TRANSFER OUT	100,648	51,319	6,932	6,932	4,621	6,932	-	6,746	6,746	-
TOTAL EXPENDITURES W/O CONTINGENCY	905,038	2,497,946	9,578,634	9,578,634	764,168	9,218,808	1,359,748	910,150	910,150	-
CONTINGENCY	-	-	28,950	19,309	-	-	-	53,869	53,869	-
TOTAL EXPENDITURES:	905,038	2,497,946	9,607,584	9,597,943	764,168	9,218,808	1,359,748	964,019	964,019	-
RESERVE FOR FUTURE	-	-	-	-	-	-	-	-	-	-
RESTRICTED FUND										
UNAPPROPRIATED ENDING FUND BALANCE	358,040	384,786	127,276	127,276	769,384	207,711	(315,909)	-	-	-
TOTAL REQUIREMENTS:	1,263,078	2,882,732	9,734,860	9,725,219	1,533,552	9,426,519	1,043,839	964,019	964,019	-
Excess Revenue over Expenses:	*335,296*	*26,748*	*(280,388)*	*(238,200)*	*384,598*	*(177,075)*	*(625,060)*	*(255,282)*	*(255,282)*	-
	-	-	-	-	-	-	-	-	-	-

* Cost Center Closed Prior to FY 2014/2015
** Cost Center New in FY 2014/2015

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AIRPORT FUND - 402											
RESOURCES											
402-4210-4001	BEGINNING FUND BALANCE-Airport OPS	22,744	358,040	436,614	384,786	384,786	384,786	309,151	309,151	309,151	
402-4230-4001	BEGINNING FUND BALANCE-AIP Projects										
TOTAL BEGINNING FUND BALANCE		22,744	358,040	436,614	384,786	384,786	384,786	309,151	309,151	309,151	
AIRPORT OPERATIONS											
402-4210-4208	FEMA GRANT	19,249	300	-	-	-					
402-4210-4209	STATE GRANTS	12,733	-	-	-	-					
402-4210-4309	CONCESSIONS	222	279	300	300	205	300	300	300	300	
402-4210-4319	JET FUEL	253,716	173,859	180,000	180,000	268,780	300,000	300,000	115,000	115,000	
402-4210-4320	AVGAS	115,270	104,427	102,000	102,000	52,664	80,000	80,000	69,000	69,000	
402-4210-4321	OIL	674	425	500	500	502	600	600	600	600	
402-4210-4322	PILOT SUPPLIES	778	3,585	1,000	1,000	774	1,000	1,000	1,000	1,000	
402-4210-4323	FOOD CATERING	206	261	600	600	1,270	1,500	1,500	1,500	1,500	
402-4210-4325	MISC. SALES & SERVICES	4,870	7,989	8,500	8,500	1,037	1,500	1,500	1,500	1,500	
402-4210-4326	RENTS & LEASES	50,496	52,586	40,000	40,000	36,398	50,500	52,500	52,500	52,500	
402-4210-4327	TIE DOWN	429	604	550	550	132	150	150	150	150	
402-4210-4328	RENTAL CAR FEES	1,208	168	3,000	3,000						
402-4210-4415	INTEREST ON INVESTMENTS	459	1,471	-	-	1,294	1,500	1,800	1,800	1,800	
402-4210-4505	SERVICE PROVIDED FOR SEWER FND	30,704	30,704	30,704	30,704	20,469	30,704	30,704	30,704	30,704	
TOTAL AIRPORT OPERATIONS REVENUE		491,014	376,658	367,154	367,154	383,527	467,754	470,054	274,054	274,054	
402-4210-4606	TRANSFER FROM GENERAL FUND-OPS	291,944	195,000	167,971	311,412	197,369	311,412	239,634	355,814	355,814	
402-4210-4616	TRANSFER FR ROOM TAX FUND	434,933	339,460	25,000	29,000	21,348	29,000	25,000	25,000	25,000	
TOTAL AIRPORT OPERATIONS TRANSFERS		726,877	534,460	192,971	340,412	218,717	340,412	264,634	380,814	380,814	
AIRPORT AIP CAPITAL PROJECTS											
402-4230-4204	AVIATION GRANT	22,443	1,602,012	7,740,000	7,740,000	237,263	7,322,200				
402-4230-4210	CONNECT OREGON GRANT	-	11,564	430,000	430,000	15,900	448,500				
TOTAL AIRPORT AIP CAPITAL PROJECTS		22,443	1,613,576	8,170,000	8,170,000	253,163	7,770,700	-	-	-	
402-4210-4606	TRANSFER FROM GENERAL FUND-AIP PROJ			568,121	462,867	293,359	462,867				
TOTAL AIRPORT AIP CAPITAL PROJECTS TRANSFER		-	-	568,121	462,867	293,359	462,867	-	-	-	
TOTAL AIRPORT FUND RESOURCES		1,263,078	2,882,734	9,734,860	9,725,219	1,533,552	9,426,519	1,043,839	964,019	964,019	

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AIRPORT FUND - 402											
AIRPORT OPERATIONS - 4210 (Combine Airport OPS & FBO in Fiscal Year 2015)											
	Personal Services										
402-4210-5010	WAGES & SALARIES	169,734	111,239	115,831	115,831	74,335	100,535	116,635	118,978	118,978	
402-4210-5020	PART TIME/EXTRA HELP WAGES	1,030	-	-	-	-					
402-4210-5030	OVERTIME	3,354	8,367	6,500	6,500	7,968	11,609	25,739	8,000	8,000	
402-4210-5035	ON-CALL	-	6,000	3,000	3,000	5,000	7,400	7,200	7,200	7,200	
402-4210-5210	INSURANCE BENEFITS	64,249	36,972	35,167	35,167	23,138	30,933	36,488	36,502	36,502	
402-4210-5220	FICA EXPENSES	11,986	11,152	9,869	9,869	6,443	8,743	11,443	10,265	10,265	
402-4210-5230	RETIREMENT	23,368	15,324	21,350	21,350	11,708	17,074	19,811	20,209	20,209	
402-4210-5242	WORKER'S COMPENSATION	3,084	3,519	3,822	3,822	2,061	2,906	4,058	3,792	3,792	
402-4210-5250	UNEMPLOYMENT INSURANCE	1,009	1,553	1,677	1,677	930	1,321	1,945	1,744	1,744	
	Total Personal Services	277,814	194,126	197,216	197,216	131,583	180,521	223,319	206,690	206,690	
	Material & Services										
402-4210-6004	LEGAL SERVICES	5,597	7,348	3,000	3,000	4,677	8,500	6,000	6,000	6,000	
402-4210-6007	DATA PROCESSING SERVICES	100	-	-	-	-					
402-4210-6008	ADVERTISE & MARKETING SERVICE	-	828	700	700		200	700	700	700	
402-4210-6009	TEMPORARY EMPLOYMENT SERVICE	14,108	24,020	20,000	20,000	12,934	21,449	25,000	25,000	25,000	
402-4210-6011	ELECTION SERVICES	300	-	-	-	-					
402-4210-6013	AUTOMOTIVE SERVICES	895	2,644	6,500	6,500	2,149	5,173	6,500	5,000	5,000	
402-4210-6014	ELECTRICAL SERVICES	2,132	1,983	8,500	8,500	1,361	3,812	8,500	2,500	2,500	
402-4210-6015	PLUMBING SERVICES	2,149	1,388	2,000	2,000	760	1,500	2,000	2,000	2,000	
402-4220-6016	MECHANICAL SERVICES		79	500	500						
402-4210-6017	TITLE & REAL ESTATE SERVICES	-	-	-	-	200	200	200	200	200	
402-4210-6020	BANK & OTHER FINANCE SERVICES	9,312	6,748	10,000	10,000	7,770	11,903	10,000	10,000	10,000	
402-4210-6024	COMPUTER MAINT & REPAIR SERV	1,100	-	-	-	-					
402-4210-6025	ENGINEERING SERVICES							10,000	10,000	10,000	
402-4210-6027	ENVIRONMENTAL SERVICES	4,277	4,264	5,000	5,000	1,765	3,000	3,500	3,500	3,500	
402-4210-6030	OTHER PROF & TECHNICAL SERV	29,018	2,736	13,500	13,500	1,165	3,250	16,000	16,000	16,000	
402-4210-6031	CCTV INSPECTION & SEWER SERV	1,416	-	-	-	-					
Total Professional & Technical Services		70,404	52,038	69,700	69,700	32,781	58,987	88,400	80,900	80,900	
402-4210-6101	CLEANING EXPENSES	2,601	3,135	-	-	425	625	500	500	500	
402-4210-6102	RENTAL EXPENSES	-	2,453	750	750	1,864	2,294	5,500	5,500	5,500	
402-4210-6103	ELECTRICAL EXPENSES	13,266	11,782	17,500	17,500	7,670	14,482	21,000	16,000	16,000	
402-4210-6106	GARBAGE EXPENSES	2,658	2,988	2,000	2,000	2,077	4,325	6,800	5,000	5,000	
402-4210-6107	DISPOSAL EXPENSES	1,390	770	1,000	1,000	68	524	3,000	2,000	2,000	
402-4210-6111	GENERAL MAINT & REPAIR EXPENSE	7,700	6,947	22,500	22,500	4,694	10,400	22,000	13,000	13,000	
402-4210-6112	VEHICLE MAINTENANCE & REPAIR	5,683	11,874	17,500	17,500	6,396	12,600	22,500	12,000	12,000	
402-4210-6113	BLDG & GROUND MAINT & REPAIR	16,092	34,690	165,000	165,000	13,621	84,121	185,500	185,500	185,500	
402-4210-6114	EQUIPMENT MAINTENANCE & REPAIR	4,125	17,354	16,000	16,000	7,131	20,848	19,500	19,500	19,500	

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AIRPORT FUND - 402											
402-4210-6116	WATER/SEWER REPAIRS	16,564	-	4,000	4,000	-	1,000	5,000	5,000	5,000	
402-4210-6120	OTHER PROPERTY SERVICES	1,022	176	1,500	1,500	5,000	6,000	3,000	3,000	3,000	
Total Property Expenses		71,101	92,169	247,750	247,750	48,946	157,219	294,300	267,000	267,000	
402-4210-6201	TRAVEL, LOCAL (LINCOLN CNTY)	321	-		-	-					
402-4210-6202	TRAVEL, OUT OF COUNTY	985	107	3,000	3,000	190	1,000	3,500	2,500	2,500	
402-4210-6203	TRAVEL, OUT OF STATE	687	-	-	-	240	1,000	5,000	2,500	2,500	
402-4210-6204	TELEPHONE EXPENSES	6,126	5,172	8,300	8,300	2,006	4,252	8,000	3,850	3,850	
402-4210-6205	CELL PHONE EXPENSES	1,076	877	1,000	1,000	878	1,188	1,250	1,250	1,250	
402-4210-6206	INTERNET EXPENSES	758	334	400	400	417	417				
402-4210-6207	ADVERTISING & MARKETING EXP	100	249	1,500	1,500	-		1,500	1,500	1,500	
402-4210-6208	PRINTING & BINDING EXPENSES	33	133	700	700	279	540	700	700	700	
402-4210-6209	NON CAPITAL LEASES	1,227	1,575	2,000	2,000	-		9,000	9,000	9,000	
402-4210-6210	OPERATING LICENSES	-	-	1,200	1,200	-					
402-4210-6211	MAINTENANCE AGREEMENTS	4,150	2,310	5,200	5,200	3,055	3,795	5,000	5,000	5,000	
402-4210-6212	ALARM MONITORING EXPENSES	865	522	3,000	3,000	671	1,671	4,500	1,500	1,500	
402-4210-6213	MEMBERSHIPS, DUES & FEES	1,385	560	1,500	1,500	275	500	1,500	1,000	1,000	
402-4210-6214	INSPECTIONS	-	362	1,700	1,700	306	850	1,000	1,000	1,000	
402-4210-6215	POSTAGE/SHIPPING EXPENSES	11	124	800	800	262	422	400	400	400	
402-4210-6216	TRAINING (SEMINARS,WORKSHOPS)	3,456	1,869	2,200	2,200	2,646	3,446	3,800	2,800	2,800	
402-4210-6220	JET FUEL EXPENSES	149,530	133,234	150,000	150,000	198,766	263,766	220,000	103,500	103,500	
402-4210-6221	AV GAS EXPENSES	82,624	101,403	85,000	85,000	44,510	64,511	85,000	62,000	62,000	
402-4210-6222	PERMITS,LICENSES,LEGAL NOTICES	1,861	2,546	2,500	2,500	9,096	11,296	11,000	11,000	11,000	
402-4210-6223	AIRCRAFT & PILOT EXPENSES	1,479	144	1,500	1,500	98	498	700	700	700	
402-4210-6226	PERSONNEL RECRUITING EXPENSES	352	-	-	-	-					
402-4210-6233	SERVICES CONTRACTS	100	-	500	500	-	300	1,000	500	500	
402-4210-6234	CABLE EXPENSE	192	474	300	300	345	525	600	600	600	
402-4210-6235	COMMUNITY INVOLVEMT/PARTICIPAT	144	-	500	500			1,000	1,000	1,000	
402-4210-6236	CATERING EXPENSE	281	139	550	550	582	932	800	800	800	
402-4210-6237	PAST DUE CHGS/PENALTY	39	25	70	70	-					
402-4210-6240	OTHER OPERATING EXPENSES	-	127	50	50	1,492	1,692	1,500	1,500	1,500	
402-4210-6245	COPIER LEASE AND COPIES	-	-	-	-	870	1,420	1,700	1,400	1,400	
Total Operating Expenses		257,782	252,286	273,470	273,470	266,984	364,021	368,450	216,000	216,000	
402-4210-6303	COMPUTER HARDWARE	-	130	-	-	1,740	1,940	200	200	200	
402-4210-6304	PERIPHERAL HARDWARE	119	-	200	200	-		1,000			
402-4210-6305	MAINTENANCE AGREEMENTS	7	-	-	-	-					
402-4210-6307	DOMAIN RENEWAL	-	-	300	300	-		300	300	300	
402-4210-6309	VOICE OVER INTERNET		378						925	925	
Total Hardware & Software Expenses		126	508	500	500	1,740	1,940	1,500	1,425	1,425	

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AIRPORT FUND - 402											
402-4210-6401	BLDG/GROUND SUPPLIES & MAT	2,659	1,750	6,200	6,200	774	3,483	6,000	3,000	3,000	
402-4210-6402	OFFICE SUPPLIES & MATERIALS	680	1,053	2,300	2,300	1,467	2,667	2,000	1,500	1,500	
402-4210-6403	VEHICLE FUEL,OIL,OTHER LIQUIDS	11,777	10,137	11,500	11,500	4,982	7,232	8,000	8,000	8,000	
402-4210-6404	SUBSCRIPTIONS & PERIODICALS	428	300	1,000	1,000	173	373	800	500	500	
402-4210-6405	REFRESHMENTS	476	207	800	800	-	100	800	500	500	
402-4210-6406	FOOD FOR CONCESSIONS	802	955	600	600	752	1,151	800	500	500	
402-4210-6407	CLOTHING & UNIFORMS	17	12	500	500	285	285	500	500	500	
402-4220-6408	CHEMICAL & LAB SUPPLIES	88		100	100		100				
402-4210-6410	OTHER VEHICLE SUPPLIES & MAT		90	4,150	4,150	171	1,271	2,300	1,000	1,000	
402-4210-6411	PURCHASE WATER	3,518	10,352	6,000	6,000	4,538	6,838	7,200	7,200	7,200	
402-4210-6414	GENERAL SUPPLIES	155	56	2,700	2,700	354	1,054	1,500	1,000	1,000	
402-4210-6415	SAFETY SUPPLIES	-	761	1,500	1,500	-	399	1,000			
402-4210-6416	FIRST AID-HEALTH & SAFETY	4,634	27	-	-	202	203	900			
402-4210-6417	AMMUNITION & RANGE SUPPLIES	-	270	500	500	48	648	1,000	700	700	
402-4210-6419	PAINT	331	1,065	1,700	1,700	-	200	3,500	2,000	2,000	
402-4210-6420	ROCK	6,879	-	3,000	3,000	-		2,000	2,000	2,000	
402-4210-6430	OTHER CONSUMABLE SUPPLIES		132			660	660	500	500	500	
Total Consumable Expenses		32,444	27,167	42,550	42,550	14,406	26,664	38,800	28,900	28,900	
402-4210-6501	BLDG/GROUND SUPPLIES & MAT	2,546	443	3,500	3,500	190	1,390	4,000	2,000	2,000	
402-4210-6502	OFFICE SUPPLIES & MATERIALS	180	218	1,500	1,500	57	357	1,500	500	500	
402-4210-6503	VEHICLE SUPPLIES & MATERIALS	2,709	280	3,000	3,000	-	500	4,000	2,500	2,500	
402-4210-6504	CLOTHING & UNIFORMS	226	60	1,000	1,000	-	500	900	500	500	
402-4210-6505	FIREARMS & RELATED EXPENSES	190	-	1,000	1,000	-	300	1,000	300	300	
402-4210-6506	NON-CAPITAL EQUIP & MACHINERY	-	-	21,614	21,614	12,843	12,843	25,000	10,000	10,000	
402-4210-6507	FURNITURE & FIXTURES	130	669	500	500	-		500	500	500	
402-4210-6508	SMALL TOOLS & EQUIPMENT	453	744	4,500	4,500	115	215	1,800	1,500	1,500	
402-4210-6509	REFERENCE BOOKS	45	-	100	100	-		50	50	50	
402-4210-6516	SIGNAGE	-	288	-	-	-					
402-4210-6524	SUBSCRIPTION & PERIODICALS	-	102	-	-	-					
402-4210-6530	OTHER NON-CONSUMABLE SUPPLIES	33	118	50	50	-	50	50	50	50	
Total Non Consumable Expenses		6,512	2,921	36,764	36,764	13,205	16,155	38,800	17,900	17,900	
402-4210-6601	LIABILITY INSURANCE PREMIUMS	16,443	15,331	24,700	24,700	17,810	17,810	21,000	19,910	19,910	
402-4210-6604	JUDGMENTS & SETTLEMENTS	-	60,000	-	-	-					
Total Insurance & Judgments		16,443	75,331	24,700	24,700	17,810	17,810	21,000	19,910	19,910	
402-4210-6701	SERV PROVIDED BY GENERAL FUND	-	48,531	53,552	53,552	35,701	53,552	54,679	54,679	54,679	
Total Services Provided by		-	48,531	53,552	53,552	35,701	53,552	54,679	54,679	54,679	
	Total Material & Services	454,812	550,952	748,986	748,986	431,573	696,348	905,929	686,714	686,714	

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AIRPORT FUND - 402											
	Capital Outlay										
402-4210-7004	VEHICLE ACQUISTION							50,000			
402-4210-7011	AIRPORT CAPITAL EXPENSES							180,500	10,000	10,000	
	Total Capital Outlay	-	-	-	-	-	-	230,500	10,000	10,000	
	Debt Service										
402-4220-8024	INTERFUND LOAN	33,500									
	Total Debt Service	33,500	-	-	-	-	-	-	-	-	
	Transfer to other Funds										
402-4210-9004	TRANSFER TO CAPITAL PROJECTS	50,000	-		-	-					
402-4210-9115	TRANSFER TO DEBT SERVICE FUND	50,648	51,319	6,932	6,932	4,621	6,932		6,746	6,746	
	Total Transfer to Other Funds	100,648	51,319	6,932	6,932	4,621	6,932	-	6,746	6,746	
TOTAL AIRPORT OPERATIONS		866,775	796,397	953,134	953,134	567,777	883,801	1,359,748	910,150	910,150	
AIRPORT AIP PROJECTS - 4230 (NEW Cost Center FY 2014/2015)											
	Material & Services										
402-4230-6008	ADVERTISE & MARKETING SERVICE		629								
402-4230-6027	ENVIROMENTAL SERVICES		2,153								
402-4210-6025	ENGINEERING SERVICES	28,850	884,252	10,500	10,500	127,833	150,000				
402-4230-6030	OTHER PROF & TECHNICAL SERV		734,686								
Total Professional & Technical Services		28,850	884,252	10,500	10,500	127,833	150,000	-	-	-	
	Total Material & Services	28,850	1,621,720	10,500	10,500	127,833	150,000	-	-	-	
	Capital Outlay										
402-4210-7023	AIRPORT UPGRADE & IMPROVEMENTS Airport Runway Project	-	-								
402-4210-7004	VEHICLE ACQUISTION										
402-4210-7011	AIRPORT CAPITAL EXPENSES	9,413	79,831	15,000	15,000	68,558					
402-4210-7023	AIRPORT UPGRADE & IMPROVEMENTS Airport Runway Project	-	-	8,600,000	8,600,000	-	8,083,567				
	Total Capital Outlay	9,413	79,831	8,615,000	8,615,000	68,558	8,083,567	-	-	-	
TOTAL AIRPORT AIP PROJECT		38,263	1,701,550	8,625,500	8,625,500	196,391	8,233,567	-	-	-	

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AIRPORT FUND - 402											
402-4210-9901	CONTINGENCY ACCOUNT-AIRPORT OPS	-	-	28,950	19,309	-			53,869	53,869	
402-4230-9902	CONTINGENCY ACCOUNT-AIRPORT AIP PROJECTS										
TOTAL CONTINGENCY ACCOUNT		-	-	28,950	19,309	-	-	-	53,869	53,869	
TOTAL AIRPORT FUND EXPENDITURES		905,038	2,497,947	9,607,584	9,597,943	764,168	9,117,368	1,359,748	964,019	964,019	
402-4210-9905	UNAPPROPRIATED ENDING FUND BAL-AIRPORT OPS		-	127,276	127,276	769,384	309,151	(315,909)			
402-4230-9905	UNAPPROPRIATED ENDING FUND BAL-AIRPORT AIP PROJECTS						-	-	-	-	
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		358,040	384,786	127,276	127,276	769,384	309,151	(315,909)	-	-	
TOTAL AIRPORT FUND REQUIREMENTS		1,263,078	2,882,733	9,734,860	9,725,219	1,533,552	9,426,519	1,043,839	964,019	964,019	

ROOM TAX FUND - 403

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BEGINNING FUND BALANCE	1,213,552	1,122,042	610,000	642,624	642,624	642,624	480,674	480,674	480,674	-
RESERVE FUNDS:										
REVENUES:										
Other Taxes	2,367,590	2,419,698	2,300,000	2,435,000	1,693,092	2,435,000	1,127,000	1,127,000	1,127,000	-
Fees	10,307	9,252	10,000	10,000	6,561	9,500	10,000	10,000	10,000	-
Miscellaneous	(4,807)	-	-	150,000	-	150,000	-	-	-	-
Interest	4,553	3,810	4,500	4,500	1,414	1,800	2,000	2,000	2,000	-
Loan Proceeds	33,500	-	-	-	-	-	-	-	-	-
TOTAL REVENUES:	2,411,143	2,432,760	2,314,500	2,599,500	1,701,067	2,596,300	1,139,000	1,139,000	1,139,000	-
TOTAL RESOURCES:	3,624,695	3,554,802	2,924,500	3,242,124	2,343,691	3,238,924	1,619,674	1,619,674	1,619,674	-
EXPENDITURES:										
ROOM TAX	964,617	1,468,461	1,335,900	1,641,500	731,222	1,233,850	1,143,920	1,175,020	1,165,020	-
TRANSFER OUT	1,538,036	1,443,717	1,501,500	1,524,400	1,105,294	1,524,400	347,316	352,316	352,316	-
TOTAL EXPENDITURES W/O CONTINGENCY	2,502,653	2,912,178	2,837,400	3,165,900	1,836,516	2,758,250	1,491,236	1,527,336	1,517,336	-
CONTINGENCY	-	-	87,100	76,224	-	-	100,000	56,950	56,950	-
TOTAL EXPENDITURES:	2,502,653	2,912,178	2,924,500	3,242,124	1,836,516	2,758,250	1,591,236	1,584,286	1,574,286	-
RESERVE FOR FUTURE	-	-	-	-	-	-	-	-	-	-
RESTRICTED FUND										
UNAPPROPRIATED ENDING FUND BALANCE	1,122,042	642,624	-	-	507,175	480,674	28,438	35,388	45,388	-
TOTAL REQUIREMENTS:	3,624,695	3,554,802	2,924,500	3,242,124	2,343,691	3,238,924	1,619,674	1,619,674	1,619,674	-
Excess Revenue over Expenses:	*(91,510)*	*(479,418)*	*(522,900)*	*(566,400)*	*(135,449)*	*(161,950)*	*(352,236)*	*(388,336)*	*(378,336)*	-
	-	-	-	-	-	-	-	-	-	-

* Cost Center Closed Prior to FY 2014/2015
** Cost Center New in FY 2014/2015

Account Number	Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
ROOM TAX FUND - 403											
RESOURCES											
403-4310-4001	BEGINNING FUND BALANCE	1,213,552	1,122,042	610,000	642,624	642,624	642,624	480,674	480,674	480,674	
ROOM TAX REVENUE											
403-4310-4103	TRANSIENT ROOM TAX	2,367,590	2,419,698	2,300,000	2,435,000	1,693,092	2,435,000	1,127,000	1,127,000	1,127,000	
403-4310-4211	MATCHING FUNDS	-	-	-	150,000	-	150,000				
403-4310-4325	MISC. SALES & SERVICES	(7,127)	-	-	-	-					
403-4310-4405	BUSINESS LICENSES	2,320	-	-	-	-					
403-4310-4414	VISUAL ARTS CENTER REVENUE	10,307	9,252	10,000	10,000	6,561	9,500	10,000	10,000	10,000	
403-4310-4415	INTEREST ON INVESTMENTS	4,553	3,810	4,500	4,500	1,414	1,800	2,000	2,000	2,000	
403-4310-4803	INTERFUND LOAN REPAYMENT	33,500	-	-	-	-					
TOTAL ROOM TAX REVENUE		2,411,143	2,432,760	2,314,500	2,599,500	1,701,066	2,596,300	1,139,000	1,139,000	1,139,000	
TOTAL RESOURSES		3,624,695	3,554,802	2,924,500	3,242,124	2,343,690	3,238,924	1,619,674	1,619,674	1,619,674	
ROOM TAX FUND - 403											
ROOM TAX - 4310											
	Material & Services										
403-4310-6014	ELECTRICAL SERVICES	1,400	311	-	-	-					
403-4310-6015	PLUMBING SERVICES	251	95	-	-	-					
403-4310-6020	BANK & OTHER FINANCE SERVICES	-	37	-	-	-					
403-4310-6025	ENGINEERING SERVICES	8,410	-	-	-	-					
403-4310-6030	OTHER PROF & TECHNICAL SERV	90,943	89,128	-	-	-		10,000	10,000		
403-4310-6042	ADVERTISING & MARKETING	1,234	-	-	-	-					
Total Professional & Technical Services		102,238	89,571	-	-	-	-	10,000	10,000	-	
403-4310-6101	CLEANING EXPENSES	34,533	34,478	-	-	-					
403-4310-6102	RENTAL EXPENSES	133	-	-	-	343	500	500	500	500	
403-4310-6103	ELECTRICAL EXPENSES	10,455	9,182	10,000	10,000	5,529	10,000	10,000	10,000	10,000	
403-4310-6104	STREET LIGHT EXPENSES	53,797	41,969	50,000	50,000	25,243	50,000	53,000	53,000	53,000	
403-4310-6106	GARBAGE EXPENSES	981	1,298	1,200	1,200	825	1,200	1,200	1,200	1,200	
403-4310-6107	DISPOSAL EXPENSES	31	-	-	-	-					
403-4310-6109	GAS HEATING EXPENSE	2,357	1,372	1,200	1,200	1,167	1,650	1,650	1,650	1,650	
403-4310-6111	GENERAL MAINT & REPAIR EXPENSE	-	13,095	-	-	410	500	500	500	500	
403-4310-6113	BLDG & GROUND MAINT & REPAIR	6,862	2,951	-	45,000	48,544	3,000	3,000	3,000	3,000	
Total Property Expenses		109,150	104,346	62,400	107,400	82,061	66,850	69,850	69,850	69,850	
403-4310-6204	TELEPHONE EXPENSES	1,811	2,591	-	-	795	1,000	1,000			

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ROOM TAX FUND - 403											
403-4310-6207	ADVERTISING & MARKETING EXP	283,997	292,472	325,000	325,000	176,831	325,000	325,000	325,000	325,000	
403-4310-6211	MAINTENANCE AGREEMENTS	1,445	4,607	-	-	-					
403-4310-6212	ALARM MONITORING EXPENSES	622	876	-	-	797	900	900	900	900	
403-4310-6214	INSPECTIONS	150	515	-	-	-					
403-4310-6215	POSTAGE/SHIPPING EXPENSES	-	-	-	-	407	500	500	500	500	
403-4310-6233	SERVICES CONTRACTS	290,000	180,000	172,500	172,500	129,375	172,500	172,500	180,000	180,000	
403-4310-6235	COMMUNITY INVOLVEMT/PARTICIPAT	2,917	-	-	-	77	100	100	100	100	
403-4310-6237	PAST DUE CHGS/PENALTY	-	16	-	-	-					
403-4310-6238	OCCA - PAC	-	112,500	112,500	112,500	84,375	112,500	112,500	115,300	115,300	
403-4310-6239	SISTER CITY EXPENSES	-	5,997	5,000	5,000	2,475	5,000	5,000	5,000	5,000	
403-4310-6241	TOURISM PROMOTION (LEM)	-	21,600	25,000	25,000	1,000	25,000	25,000	25,000	25,000	
403-4310-6242	CITY FUNDED GRANT	-	444,853	-	120,600	20,000	20,000				
403-4310-6243	CITY FUNDED GRANT (Undesignated)							100,000	100,000	100,000	
Total Operating Expenses		580,942	1,066,026	640,000	760,600	416,132	662,500	742,500	751,800	751,800	
403-4310-6305	MAINTENANCE AGREEMENTS	22,523	-	-	-	-					
403-4310-6309	VOICE OVER INTERNET								1,800	1,800	
Total Hardware & Software Expenses		22,523	-	-	-	-	-	-	1,800	1,800	
403-4310-6401	BLDG/GROUND SUPPLIES & MAT	33	-	-	-	-					
403-4310-6402	OFFICE SUPPLIES & MATERIALS	40	339	5,000	5,000	-					
403-4310-6412	COMMUNITY CELEBRATIONS	23,826	34,342	50,000	50,000	23,420	34,000	34,000	34,000	34,000	
403-4310-6419	PAINT	292	-	-	-	-					
Total Consumable Expenses		24,191	34,681	55,000	55,000	23,420	34,000	34,000	34,000	34,000	
403-4310-6501	BLDG/GROUND SUPPLIES & MAT	312	-	-	-	-					
403-4310-6516	SIGNAGE	47,940	9,655	10,000	10,000	5,100	10,000	10,000	10,000	10,000	
Total Non Consumable Expenses		48,252	9,655	10,000	10,000	5,100	10,000	10,000	10,000	10,000	
403-4310-6601	LIABILITY INSURANCE PREMIUMS	10,845	9,576	12,500	12,500	10,353	10,353	11,595	11,595	11,595	
Total Insurance & Judgments		10,845	9,576	12,500	12,500	10,353	10,353	11,595	11,595	11,595	
403-4310-6701	SERV PROVIDED BY GENERAL FUND	57,398	154,605	75,000	65,000	43,333	65,000	65,975	80,975	80,975	
403-4310-6704	SERV PROVIDED BY STREETS								5,000	5,000	
Total Services Provided by		57,398	154,605	75,000	65,000	43,333	65,000	65,975	85,975	85,975	
	Total Material & Services	955,537	1,468,461	854,900	1,010,500	580,399	848,703	943,920	975,020	965,020	
	Capital Outlay										
403-4310-7030	OTHER CAPITAL EXPENSES	9,080	-	481,000	631,000						
	City Grant - OCCA/PAC					150,822	235,147				

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ROOM TAX FUND - 403											
	OCCA-PAC Matching Funds for Sound System						150,000				
	City Grant - Sea Lion Dock							50,000	50,000	50,000	
	City Grant - OMSI							150,000	150,000	150,000	
	City Grant - Unallocated										
	Total Capital Outlay	9,080	-	481,000	631,000	150,822	385,147	200,000	200,000	200,000	
	Transfer to other Funds										
403-4310-9001	TRANSFER TO GENERAL FUND	583,368	567,000	1,292,000	1,314,900	951,076	1,314,900		5,000	5,000	
403-4310-9002	TRANSFER TO AIRPORT FUND	370,387	339,460	29,000	29,000	21,348	29,000	25,000	25,000	25,000	
403-4310-9003	TRANSFER TO AIRPORT FBO	64,546	-	-	-	-					
403-4310-9004	TRANSFER TO CAPITAL PROJECTS	22,069	53,757	-	-	-					
403-4310-9005	TRANSFER TO GEN DEBT SVC FUND	181,982	110,240	-	-	-		14,491	14,491	14,491	
403-4310-9008	TRANSFER TO RECREATION FUND	255,476	246,760	180,500	180,500	132,871	180,500	180,500	180,500	180,500	
403-4310-9017	TRANSFER TO PROPRIETARY DEBT	60,208	126,500	-	-	-		127,325	127,325	127,325	
	Total Transfer to Other Funds	1,538,036	1,443,717	1,501,500	1,524,400	1,105,294	1,524,400	347,316	352,316	352,316	
403-4310-9901	**CONTINGENCY ACCOUNT**	-	-	87,100	76,224	-		100,000	56,950	56,950	
TOTAL ROOM TAX EXPENDITURES		2,502,653	2,912,178	2,924,500	3,242,124	1,836,515	2,758,250	1,591,236	1,584,286	1,574,286	
403-4310-9905	**UNAPPROPRIATED ENDING FUND BAL**	1,122,042	642,624	-	-	507,175	480,674	28,438	35,388	45,388	
TOTAL ROOM TAX REQUIREMENTS		3,624,695	3,554,802	2,924,500	3,242,124	2,343,690	3,238,924	1,619,674	1,619,674	1,619,674	
		(0.4600)	(0.2500)	-	-	0.0700	-	-	-	-	

Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
BUILDING INSPECTION FUND - 404										
BEGINNING FUND BALANCE	714,065	637,326	510,639	510,639	572,698	572,698	505,817	505,817	505,817	-
RESERVE FUNDS:										
REVENUES:										
Fees	182,491	125,651	185,000	185,000	70,430	120,738	157,000	157,000	157,000	-
Miscellaneous	152	615	400	400	-	-	-	-	-	-
Interest	1,846	3,330	2,000	2,000	1,512	2,591	2,500	2,500	2,500	-
Transfer In	-	6,000	3,000	3,000	2,000	3,000	6,750	3,045	3,045	-
TOTAL REVENUES:	184,489	135,596	190,400	190,400	73,942	126,329	166,250	162,545	162,545	-
TOTAL RESOURCES:	898,554	772,922	701,039	701,039	646,640	699,027	672,067	668,362	668,362	-
EXPENDITURES:										
BUILDING INSPECTIONS	261,226	200,224	267,844	267,844	122,027	193,210	289,216	291,289	291,289	-
TRANSFER OUT	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES W/O CONTINGENCY	261,226	200,224	267,844	267,844	122,027	193,210	289,216	291,289	291,289	-
CONTINGENCY	-	-	433,195	433,195	-	-	382,851	16,625	16,625	-
TOTAL EXPENDITURES:	261,226	200,224	701,039	701,039	122,027	193,210	672,067	307,914	307,914	-
RESERVE FOR FUTURE	-	-	-	-	-	-	-	-	-	-
RESTRICTED FUND										
UNAPPROPRIATED ENDING FUND BALANCE	637,328	572,698	-	-	524,613	505,817	-	360,448	360,448	-
TOTAL REQUIREMENTS:	898,554	772,922	701,039	701,039	646,640	699,027	672,067	668,362	668,362	-
Excess Revenue over Expenses:	*(76,737)*	*(64,628)*	*(77,444)*	*(77,444)*	*(48,085)*	*(66,881)*	*(122,966)*	*(128,744)*	*(128,744)*	-
	-	-	-	-	-	-	-	-	-	-

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BUILDING INSPECTION FUND - 404											
RESOURCES											
404-4410-4001	BEGINNING FUND BALANCE	714,063	637,328	510,639	510,639	572,698	572,698	505,817	505,817	505,817	
TOTAL BEGINNING FUND BALANCE		714,063	637,328	510,639	510,639	572,698	572,698	505,817	505,817	505,817	
BUILDING INSPECTION REVENUE											
404-4410-4325	MISC. SALES & SERVICES	152	615	400	400	-					
404-4410-4401	STATE PERMIT SURCHARGES	12,567	9,415	16,000	16,000	4,796	8,222	12,000	12,000	12,000	
404-4410-4402	BUILDING PERMITS	128,905	77,036	130,000	130,000	42,160	72,275	100,000	100,000	100,000	
404-4410-4403	ELECTRICAL PERMITS	31,869	25,834	30,000	30,000	15,218	26,088	30,000	30,000	30,000	
404-4410-4404	PLUMBING PERMITS	9,150	10,945	9,000	9,000	4,891	8,384	9,000	9,000	9,000	
404-4410-4415	INTEREST ON INVESTMENTS	1,846	3,330	2,000	2,000	1,512	2,591	2,500	2,500	2,500	
404-4410-4420	SIGN PERMITS	-	2,421	-	-	3,365	5,769	6,000	6,000	6,000	
TOTAL BUILDING INSPECTION REVENUE		184,490	129,594	187,400	187,400	71,942	123,329	159,500	159,500	159,500	
404-4410-4606	TRANSFER FROM GENERAL FUND	-	6,000	3,000	3,000	2,000	3,000	6,750	3,045	3,045	
TOTAL BUILDING INSPECTION TRANSFER		-	6,000	3,000	3,000	2,000	3,000	6,750	3,045	3,045	
TOTAL RESOURSES		898,553	772,922	701,039	701,039	646,640	699,027	672,067	668,362	668,362	
BUILDING INSPECTION - 4410											
	Personal Services										
404-4410-5010	WAGES & SALARIES	72,173	74,393	84,612	84,612	49,277	74,202	123,920	126,392	126,392	
404-4410-5030	OVERTIME	-	-	-	-	314	314				
404-4410-5210	INSURANCE BENEFITS	11,231	13,454	11,850	11,850	8,373	11,551	30,310	30,318	30,318	
404-4410-5220	FICA EXPENSES	5,398	6,044	6,473	6,473	3,727	5,634	9,480	9,669	9,669	
404-4410-5230	RETIREMENT	4,951	6,097	9,387	9,387	4,296	7,282	14,029	14,309	14,309	
404-4410-5242	WORKER'S COMPENSATION	379	189	1,434	1,434	392	640	1,495	1,522	1,522	
404-4410-5250	UNEMPLOYMENT INSURANCE	423	731	1,100	1,100	543	867	1,611	1,643	1,643	
	Total Personal Services	94,556	100,910	114,856	114,856	66,923	100,490	180,845	183,853	183,853	
	Material & Services										
404-4410-6007	DATA PROCESSING SERVICES	1,313	927	3,500	3,500	-	850	1,000	1,000	1,000	
404-4410-6012	BUILDING CODE EXPENSES	17,989	19,189	22,000	22,000	13,721	23,522	23,500	23,500	23,500	
404-4410-6014	ELECTRICAL SERVICES	17,737	20,726	23,000	23,000	10,232	17,540	21,000	21,000	21,000	
404-4410-6015	PLUMBING SERVICES	10,160	9,609	9,500	9,500	3,045	5,220	9,500	9,500	9,500	
404-4410-6020	BANK & OTHER FINANCE SERVICES	-	40	-	-	-					
404-4410-6030	OTHER PROF & TECHNICAL SERV	13,174	4,902	40,000	40,000	1,978	3,390	5,000	5,000	5,000	
Total Professional & Technical Services		60,373	55,394	98,000	98,000	28,976	50,522	60,000	60,000	60,000	

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BUILDING INSPECTION FUND - 404											
404-4410-6101	CLEANING EXPENSES	-	-	484	484	-		500	500	500	
404-4410-6103	ELECTRICAL EXPENSES	-	-	1,227	1,227	489	838	1,000	1,000	1,000	
404-4410-6106	GARBAGE EXPENSES	-	-	178	178	64	111	150	150	150	
404-4410-6109	GAS HEATING EXPENSE	-	-	463	463	94	161	300	300	300	
404-4410-6112	VEHICLE MAINTENANCE & REPAIR	37	-	500	500	37	150	250	250	250	
404-4410-6120	OTHER PROPERTY SERVICES	-	-	2,500	2,500	-		2,000	2,000	2,000	
Total Property Expenses		37	-	5,352	5,352	684	1,260	4,200	4,200	4,200	
404-4410-6202	TRAVEL, OUT OF COUNTY	-	504	750	750	201	345	500	500	500	
404-4410-6204	TELEPHONE EXPENSES	-	-	725	725	-	250	500	-	-	
404-4410-6205	CELL PHONE EXPENSES	176	385	400	400	205	351	400	400	400	
404-4410-6207	ADVERTISING & MARKETING EXP	304	-	500	500	-	250	500	500	500	
404-4410-6208	PRINTING & BINDING EXPENSES	-	130	400	400	-	200	250	250	250	
404-4410-6209	NON CAPITAL LEASES	-	-	500	500	-					
404-4410-6213	MEMBERSHIPS, DUES & FEES	140	140	150	150	405	694	750	750	750	
404-4410-6215	POSTAGE/SHIPPING EXPENSES	120	146	750	750	87	149	300	300	300	
404-4410-6216	TRAINING (SEMINARS,WORKSHOPS)	582	925	1,500	1,500	564	967	1,200	1,200	1,200	
404-4410-6243	STATE PERMIT SURCHARGE PAYMENT	-	-	16,000	16,000	6,668	11,432	12,000	12,000	12,000	
Total Operating Expenses		1,321	2,229	21,675	21,675	8,130	14,638	16,400	15,900	15,900	
404-4410-6402	OFFICE SUPPLIES & MATERIALS	328	86	1,000	1,000	40	100	500	500	500	
404-4410-6403	VEHICLE FUEL,OIL,OTHER LIQUIDS	755	452	500	500	209	358	500	500	500	
404-4410-6404	SUBSCRIPTIONS & PERIODICALS	-	-	200	200	-	200	200	200	200	
404-4410-6414	GENERAL SUPPLIES	-	-	500	500	-	100	150	150	150	
Total Consumable Expenses		1,083	538	2,200	2,200	249	758	1,350	1,350	1,350	
404-4410-6504	CLOTHING & UNIFORMS	-	-	250	250	-	250	250	250	250	
404-4410-6508	SMALL TOOLS & EQUIPMENT	820	-	-	-	-					
404-4410-6524	SUBSCRIPTION & PERIODICALS	104	-	-	-	-					
Total Non Consumable Expenses		924	-	250	250	-	250	250	250	250	
404-4410-6601	LIABILITY INSURANCE PREMIUMS	-	517	830	830	611	611	750	685	685	
Total Insurance & Judgments		-	517	830	830	611	611	750	685	685	
404-4410-6701	SERV PROVIDED BY GENERAL FUND	102,932	40,637	24,681	24,681	16,454	24,681	25,421	25,051	25,051	
Total Services Provided by		102,932	40,637	24,681	24,681	16,454	24,681	25,421	25,051	25,051	
	Total Material & Services	166,670	99,314	152,988	152,988	55,104	92,720	108,371	107,436	107,436	
404-4410-9901	**CONTINGENCY ACCOUNT**	-	-	433,195	433,195	-		382,851	16,625	16,625	

Account Number	Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
BUILDING INSPECTION FUND - 404											
TOTAL BLDG INSPECTION EXPENDITURES		261,225	200,224	701,039	701,039	122,027	193,210	672,067	307,914	307,914	
404-4410-9905	**UNAPPROPRIATED ENDING FUND BALAN(**	637,328	572,698			524,613	505,817		360,448	360,448	
TOTAL BLDG INSPECTION REQUIREMENTS		898,553	772,922	701,039	701,039	646,640	699,027	672,067	668,362	668,362	

Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
PUBLIC PARKING FUND										
BEGINNING FUND BALANCE	354,642	245,754	267,129	267,129	266,678	266,680	294,004	294,004	294,004	-
RESERVE FUNDS:										
REVENUES:										
Fees	(1,812)	26,602	11,625	11,625	24,923	30,923	30,968	30,968	30,968	-
Interest	1,265	1,271	-	-	653	750	1,000	1,000	1,000	-
Transfer In										
TOTAL REVENUES:	(547)	27,873	11,625	11,625	25,576	31,673	31,968	31,968	31,968	-
TOTAL RESOURCES:	354,095	273,627	278,754	278,754	292,254	298,353	325,972	325,972	325,972	-
EXPENDITURES:										
PUBLIC PARKING - GENERAL	1,106	694	-	-	-	-	-	-	-	-
PUBLIC PARKING - NYE BEACH	1,015	5,568	1,901	1,901	101	251	1,856	1,855	2,543	-
PUBLIC PARKING - CITY CENTER	620	168	8,144	8,144	429	644	1,500	2,465	1,827	-
PUBLIC PARKING - BAY BLVD	-	519	16,254	16,254	836	3,454	5,000	6,880	6,830	-
TRANSFER OUT	105,600	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES W/O CONTINGENCY	108,341	6,949	26,299	26,299	1,366	4,349	8,356	11,200	11,200	-
CONTINGENCY	-	-	252,455	252,455	-	-	317,616	314,772	314,772	-
TOTAL EXPENDITURES:	108,341	6,949	278,754	278,754	1,366	4,349	325,972	325,972	325,972	-
RESERVE FOR FUTURE	-	-	-	-	-	-	-	-	-	-
RESTRICTED FUND										
UNAPPROPRIATED ENDING FUND BALANCE	245,754	266,678	-	-	290,888	294,004	-	-	-	-
TOTAL REQUIREMENTS:	354,095	273,627	278,754	278,754	292,254	298,353	325,972	325,972	325,972	-
Excess Revenue over Expenses:	*(108,888)*	*20,924*	*(14,674)*	*(14,674)*	*24,210*	*27,324*	*23,612*	*20,768*	*20,768*	*-*
	-	-	-	-	-	-	-	-	-	-

* Cost Center Closed Prior to FY 2014/2015
** Cost Center New in FY 2014/2015

Account Number	Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
PUBLIC PARKING FUND - 405											
RESOURCES											
405-4510-4001	BEGINNING FUND BALANCE	349,085	233,742	218,294	218,294	230,894	230,896	231,646	231,646	231,646	
405-4520-4001	BEGINNING FUND BALANCE-Nye Beach District	5,557	12,841	8,079	8,079	15,076	15,076	23,525	23,525	23,525	
405-4530-4001	BEGINNING FUND BALANCE-City Center District	-	(830)	5,620	5,620	2,327	2,327	5,051	5,051	5,051	
405-4540-4001	BEGINNING FUND BALANCE-Bay Front District	-	-	35,136	35,136	18,381	18,381	33,782	33,782	33,782	
TOTAL BEGINNING FUND BALANCE		354,642	245,753	267,129	267,129	266,678	266,680	294,004	294,004	294,004	
PUBLIC PARKING - GENERAL											
405-4510-4406	FEES IN LIEU OF PARKING	(13,402)	(3,423)	-	-	-					
405-4510-4415	INTEREST ON INVESTMENTS	1,265	1,271	-	-	653	750	1,000	1,000	1,000	
TOTAL PUBLIC PARKING GENERAL		(12,137)	(2,152)	-	-	653	750	1,000	1,000	1,000	
PUBLIC PARKING - NYE BEACH DISTRICT											
405-4520-4406	FEES IN LIEU OF PARKING	8,300	7,800	8,300	8,300	8,700	8,700	8,700	8,700	8,700	
TOTAL NYE BEACH DISTRICT		8,300	7,800	8,300	8,300	8,700	8,700	8,700	8,700	8,700	
		-	-	-	-	-					
PUBLIC PARKING - CITY CENTER DISTRICT											
405-4530-4406	FEES IN LIEU OF PARKING	3,290	3,325	3,325	3,325	3,368	3,368	3,368	3,368	3,368	
TOTAL CITY CENTER DISTRICT		3,290	3,325	3,325	3,325	3,368	3,368	3,368	3,368	3,368	
PUBLIC PARKING - BAY FRONT DISTRICT											
405-4540-4406	FEES IN LIEU OF PARKING	-	18,900	-	-	12,855	18,855	18,900	18,900	18,900	
TOTAL BAY FRONT DISTRICT		-	18,900	-	-	12,855	18,855	18,900	18,900	18,900	
TOTAL RESOURCES		354,095	273,626	278,754	278,754	292,254	298,353	325,972	325,972	325,972	
PUBLIC PARKING - GENERAL - 4510											
	Material & Services										
405-4510-6523	PROGRAM NON-CONSUMABLE SUPPLY	487	-	-	-	-					
Total Non Consumable Expenses		487	-	-	-	-	-	-	-	-	
405-4510-6701	SERV PROVIDED BY GENERAL FUND	619	694	-	-	-					
Total Services Provided by		619	694	-	-	-	-	-	-	-	
	Total Material & Services	1,106	694	-	-	-	-	-	-	-	
	Transfer to other Funds										
405-4510-9004	TRANSFER TO CAPITAL PROJECTS	102,100	-	-	-	-					
	Total Transfer to Other Funds	102,100	-	-	-	-	-	-	-	-	

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PUBLIC PARKING FUND - 405											
TOTAL PUBLIC PARKING - GENERAL		103,206	694	-	-	-	-	-	-	-	
PUBLIC PARKING NYE BEACH DISTRICT - 4520											
	Material & Services										
405-4520-6104	STREET LIGHT EXPENSES	-	4,955	-	-	-					
Total Property Expenses		-	4,955	-	-	-	-	-	-	-	
405-4520-6402	OFFICE SUPPLIES & MATERIALS	-	94	250	250	-	100	200	200	200	
Total Consumable Expenses		-	94	250	250	-	100	200	200	200	
405-4520-6519	SIGN HARDWARE	285	-	-	-	-					
405-4520-6523	PROGRAM NON-CONSUMABLE SUPPLY	111	-	1,500	1,500	-		1,500	1,500	1,500	
Total Non Consumable Expenses		395	-	1,500	1,500	-	-	1,500	1,500	1,500	
405-4520-6701	SERV PROVIDED BY GENERAL FUND	620	519	151	151	101	151	156	155	843	
Total Services Provided by		620	519	151	151	101	151	156	155	843	
	Total Material & Services	1,015	5,568	1,901	1,901	101	251	1,856	1,855	2,543	
TOTAL PUBLIC PARKING NYE BEACH DISTRICT		1,015	5,568	1,901	1,901	101	251	1,856	1,855	2,543	
PUBLIC PARKING CITY CENTER DISTRICT - 4520											
	Material & Services										
405-4530-6523	PROGRAM NON-CONSUMABLE SUPPLYS	-	-	7,500	7,500	-		1,500	1,500	1,500	
Total Non Consumable Expenses		-	-	7,500	7,500	-	-	1,500	1,500	1,500	
405-4530-6701	SERV PROVIDED BY GENERAL FUND	620	168	644	644	429	644		965	327	
Total Services Provided by		620	168	644	644	429	644	-	965	327	
	Total Material & Services	620	168	8,144	8,144	429	644	1,500	2,465	1,827	
	Transfer to other Funds										
405-4530-9004	TRANSFER TO CAPITAL PROJECTS	3,500	-	-	-	-					
	Total Transfer to Other Funds	3,500	-	-	-	-	-	-	-	-	
TOTAL PUBLIC PARKING CITY CENTER DISTRICT		4,120	168	8,144	8,144	429	644	1,500	2,465	1,827	

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PUBLIC PARKING FUND - 405											
PUBLIC PARKING BAY FRONT DISTRICT - 4530											
	Material & Services										
405-4540-6517	SIGN POSTS - DECO	-	-	3,000	3,000	-					
405-4540-6519	SIGN HARDWARE	-	-	1,000	1,000	-					
405-4540-6523	PROGRAM NON-CONSUMABLE SUPPLY	-	-	11,000	11,000	-	2,200	5,000	5,000	5,000	
Total Non Consumable Expenses		-	-	15,000	15,000	-	2,200	5,000	5,000	5,000	
405-4540-6701	SERV PROVIDED BY GENERAL FUND	-	519	1,254	1,254	836	1,254		1,880	1,830	
Total Services Provided by		-	519	1,254	1,254	836	1,254	-	1,880	1,830	
	Total Material & Services	-	519	16,254	16,254	836	3,454	5,000	6,880	6,830	
TOTAL PUBLIC PARKING BAY FRONT DISTRICT		-	519	16,254	16,254	836	3,454	5,000	6,880	6,830	
405-4510-9901	CONTINGENCY ACCOUNT-GENERAL	-	-	218,294	218,294	-		232,646	232,646	232,646	
405-4520-9901	CONTINGENCY ACCOUNT-NYE BEACH DISTRICT	-	-	14,478	14,478	-		30,369	30,370	29,682	
405-4530-9901	CONTINGENCY ACCOUNT-CITY CENTER DISTRIC	-	-	801	801	-		6,919	5,954	6,592	
405-4540-9901	CONTINGENCY ACCOUNT - BAY FRONT DISTRIC	-	-	18,882	18,882	-		47,682	45,802	45,852	
TOTAL CONTINGENCY		-	-	252,455	252,455	-	-	317,616	314,772	314,772	
TOTAL PUBLIC PARKING EXPENDITURES		108,341	25,849	259,071	259,071	14,221	23,204	290,271	293,116	292,428	
405-4510-9905	UNAPPROPRIATED ENDING BALANCE-GENERAL	245,754	266,678			231,547	231,646				
405-4520-9905	UNAPPROPRIATED ENDING BALANCE-NYE BEACH DISTRICT					23,675	23,525				
405-4530-9905	UNAPPROPRIATED ENDING BALANCE-CITY CENTER DISTRICT					5,266	5,051				
405-4540-9905	UNAPPROPRIATED ENDING BALANCE-BAY FRONT DISTRICT					30,400	33,782				
TOTAL PUBLIC PARKING REQUIREMENTS		354,095	273,627	278,754	278,754	292,254	298,353	325,972	325,972	325,972	

Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
AGATE BEACH CLOSURE FUND - 406										
BEGINNING FUND BALANCE	1,476,336	1,464,592	1,440,000	1,440,000	1,438,710	1,438,710	1,414,749	1,414,749	1,414,749	-
RESERVE FUNDS:										
REVENUES:										
Fees	11,221	11,907	10,000	10,000	6,295	10,800	12,000	12,000	12,000	-
Interest	5,656	6,849	5,000	5,000	3,228	5,500	5,000	5,000	5,000	-
Transfer In										
TOTAL REVENUES:	16,877	18,756	15,000	15,000	9,523	16,300	17,000	17,000	17,000	-
TOTAL RESOURCES:	1,493,213	1,483,348	1,455,000	1,455,000	1,448,233	1,455,010	1,431,749	1,431,749	1,431,749	-
EXPENDITURES:										
AGATE BEACH CLOSURE	28,622	44,638	42,261	42,261	22,281	40,261	60,270	60,270	60,270	-
TRANSFER OUT	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES W/O CONTINGENCY	28,622	44,638	42,261	42,261	22,281	40,261	60,270	60,270	60,270	-
CONTINGENCY	-	-	1,412,739	1,412,739	-	-	1,371,479	1,371,479	1,371,479	-
TOTAL EXPENDITURES:	28,622	44,638	1,455,000	1,455,000	22,281	40,261	1,431,749	1,431,749	1,431,749	-
RESERVE FOR FUTURE	-	-	-	-	-	-	-	-	-	-
RESTRICTED FUND										
UNAPPROPRIATED ENDING FUND BALANCE	1,464,591	1,438,710	-	-	1,425,952	1,414,749	-	-	-	-
TOTAL REQUIREMENTS:	1,493,213	1,483,348	1,455,000	1,455,000	1,448,233	1,455,010	1,431,749	1,431,749	1,431,749	-
Excess Revenue over Expenses:	*(11,745)*	*(25,882)*	*(27,261)*	*(27,261)*	*(12,758)*	*(23,961)*	*(43,270)*	*(43,270)*	*(43,270)*	-
	-	-	-	-	-	-	-	-	-	-

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** Cost Center New in FY 2014/2015

Account Number	Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
AGATE BEACH CLOSURE FUND - 406											
RESOURCES											
406-4610-4001	BEGINNING FUND BALANCE	1,476,336	1,464,591	1,440,000	1,440,000	1,438,710	1,438,710	1,414,749	1,414,749	1,414,749	
TOTAL BEGINNING FUND BALANCE		1,476,336	1,464,591	1,440,000	1,440,000	1,438,710	1,438,710	1,414,749	1,414,749	1,414,749	
406-4610-4324	AGATE BEACH CLOSURE FEES	11,221	11,907	10,000	10,000	6,295	10,800	12,000	12,000	12,000	
406-4610-4415	INTEREST ON INVESTMENTS	5,656	6,849	5,000	5,000	3,228	5,500	5,000	5,000	5,000	
TOTAL AGATE BEACH REVENUE		16,877	18,757	15,000	15,000	9,523	16,300	17,000	17,000	17,000	
TOTAL RESOURCES		1,493,213	1,483,348	1,455,000	1,455,000	1,448,233	1,455,010	1,431,749	1,431,749	1,431,749	
AGATE BEACH CLOSURE - 4610											
	Material & Services										
406-4610-6217	LANDFILL CLOSURE COSTS	21,509	44,638	42,000	42,000	22,107	40,000	60,000	60,000	60,000	
Total Operating Expenses		21,509	44,638	42,000	42,000	22,107	40,000	60,000	60,000	60,000	
406-4610-6701	SERV PROVIDED BY GENERAL FUND	7,113	-	261	261	174	261	270	270	270	
Total Services Provided by		7,113	-	261	261	174	261	270	270	270	
	Total Material & Services	28,622	44,638	42,261	42,261	22,281	40,261	60,270	60,270	60,270	
406-4610-9901	**CONTINGENCY ACCOUNT**	-	-	1,412,739	1,412,739	-		1,371,479	1,371,479	1,371,479	
TOTAL AGATE BEACH CLOSURE EXPENDITURES		45,498	63,394	1,470,000	1,470,000	31,804	56,561	1,448,749	1,448,749	1,448,749	
406-4610-9905	**UNAPPROPRIATED ENDING FUND BALANCE**	1,464,591	1,438,710			1,425,952	1,414,749				
TOTAL AGATE BEACH CLOSURERE REQUIREMENTS		1,493,213	1,483,348	1,455,000	1,455,000	1,448,233	1,455,010	1,431,749	1,431,749	1,431,749	

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HOUSING FUND - 407										
BEGINNING FUND BALANCE	-	4,251	181,924	181,924	181,686	181,686	181,150	181,150	181,150	-
RESERVE FUNDS:										
REVENUES:										
Miscellaneous	-	173,473	-	-	-	-	-	-	-	-
Interest	2	762	-	-	403	692	690	690	690	-
Transfer In	10,000	5,000	7,000	7,000	4,667	7,000	13,000	13,000	13,000	-
TOTAL REVENUES:	10,002	179,235	7,000	7,000	5,070	7,692	13,690	13,690	13,690	-
TOTAL RESOURCES:	10,002	183,486	188,924	188,924	186,756	189,378	194,840	194,840	194,840	-
EXPENDITURES:										
HOUSING	5,751	1,800	188,924	188,924	6,670	8,228	194,840	194,840	194,840	-
TRANSFER OUT	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES W/O CONTINGENCY	5,751	1,800	188,924	188,924	6,670	8,228	194,840	194,840	194,840	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES:	5,751	1,800	188,924	188,924	6,670	8,228	194,840	194,840	194,840	-
RESERVE FOR FUTURE	-	-	-	-	-	-	-	-	-	-
RESTRICTED FUND										
UNAPPROPRIATED ENDING FUND BALANCE	4,251	181,686	-	-	180,086	181,150	-	-	-	-
TOTAL REQUIREMENTS:	10,002	183,486	188,924	188,924	186,756	189,378	194,840	194,840	194,840	-
Excess Revenue over Expenses:	*4,251*	*177,435*	*(181,924)*	*(181,924)*	*(1,600)*	*(536)*	*(181,150)*	*(181,150)*	*(181,150)*	-
	-	-	-	-	-	-	-	-	-	-

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** Cost Center New in FY 2014/2015

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HOUSING FUND - 407											
RESOURCES											
407-4710-4001	BEGINNING FUND BALANCE	-	4,251	181,924	181,924	181,686	181,686	181,150	181,150	181,150	
HOUSING REVENUE											
407-4710-4415	INTEREST ON INVESTMENTS	2	762	-	-	403	692	690	690	690	
407-4710-4417	MISC PROPERTY SALES	-	173,473	-	-	-					
TOTAL HOUSING REVENUE		2	174,235	-	-	403	692	690	690	690	
407-4710-4606	TRANSFER FROM GENERAL FUND	10,000	5,000	7,000	7,000	4,667	7,000	13,000	13,000	13,000	
TOTAL HOUSING TRANSFERS		10,000	5,000	7,000	7,000	4,667	7,000	13,000	13,000	13,000	
TOTAL RESOURCES		10,002	183,486	188,924	188,924	186,756	189,378	194,840	194,840	194,840	
HOUSING - 4710											
	Material & Services										
407-4710-6035	REVOLVING LOAN SERVICES	-	-	150,000	150,000	-		160,000	160,000	160,000	
Total Professional & Technical Services		-	-	150,000	150,000	-	-	160,000	160,000	160,000	
407-4710-6213	MEMBERSHIPS, DUES & FEES	-	-	4,251	4,251	3,555	3,555				
407-4710-6230	ECONOMIC DEVELOPMENT	5,751	1,800	30,000	30,000	-		30,000	30,000	30,000	
Total Operating Expenses		5,751	1,800	34,251	34,251	3,555	3,555	30,000	30,000	30,000	
407-4710-6701	SERV PROVIDED BY GENERAL FUND	-	-	4,673	4,673	3,115	4,673	4,743	4,743	4,743	
Total Services Provided by		-	-	4,673	4,673	3,115	4,673	4,743	4,743	4,743	
	Total Material & Services	5,751	1,800	188,924	188,924	6,670	8,228	194,743	194,743	194,743	
407-4710-9901	CONTINGENCY ACCOUNT	-	-	-	-	-		97	97	97	
TOTAL HOUSING EXPENDITURES		5,751	1,800	188,924	188,924	6,670	8,228	194,840	194,840	194,840	
407-4710-9905	UNAPPROPRIATED ENDING FUND BAL	4,251	181,686	-	-	180,086	181,150				
TOTAL HOUSING REQUIREMENTS		10,002	183,486	188,924	188,924	186,756	189,378	194,840	194,840	194,840	

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RESERVE FUND - 501										
BEGINNING FUND BALANCE	-	-	-	-	-	-	320,000	320,000	320,000	-
RESERVE FUNDS:										
REVENUES:										
Miscellaneous	-	-	-	25,000	25,000	25,000	-	-	-	-
Transfer In	-	-	-	295,000	295,000	295,000	280,000	180,000	180,000	-
TOTAL REVENUES:	-	-	-	320,000	320,000	320,000	280,000	180,000	180,000	-
TOTAL RESOURCES:	-	-	-	320,000	320,000	320,000	600,000	500,000	500,000	-
EXPENDITURES:										
RESERVE - POLICE	-	-	-	-	-	-	-	-	-	-
RESERVE - FIRE	-	-	-	-	-	-	425,000	425,000	425,000	-
RESERVE - LIBRARY	-	-	-	-	-	-	-	-	-	-
TRANSFER OUT	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES W/O CONTINGENCY	-	-	-	-	-	-	425,000	425,000	425,000	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES:	-	-	-	-	-	-	425,000	425,000	425,000	-
RESERVE FOR FUTURE	-	-	-	320,000	320,000	320,000	175,000	75,000	75,000	-
RESTRICTED FUND										
UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	-	-	-	-	-	-	-
TOTAL REQUIREMENTS:	-	-	-	320,000	320,000	320,000	600,000	500,000	500,000	-
Excess Revenue over Expenses:	*-*	*-*	*-*	*320,000*	*320,000*	*320,000*	*(145,000)*	*(245,000)*	*(245,000)*	*-*
	-	-	-	-	-	-	-	-	-	-

* Cost Center Closed Prior to FY 2014/2015
** Cost Center New in FY 2014/2015

Account Number	Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
RESERVE FUND - 501											
RESOURCES											
501-5110-4001	BEGINNING FUND BALANCE-Police							35,000	35,000	35,000	
501-5120-4001	BEGINNING FUND BALANCE-Fire							275,000	275,000	275,000	
501-5130-4001	BEGINNING FUND BALANCE-Library							10,000	10,000	10,000	
TOTAL BEGINNING FUND BALANCE		-	-	-	-	-	-	320,000	320,000	320,000	
501-5120-4606	MISC. SALES & SERVICES				25,000	25,000	25,000				
TOTAL RESERVE - FIRE REVENUE		-	-	-	25,000	25,000	25,000	-	-	-	
501-5110-4606	TRANSFER FROM GENERAL FUND	-	-	-	35,000	35,000	35,000	30,000	30,000	30,000	
TOTAL RESERVE - POLICE TRANSFERS		-	-	-	35,000	35,000	35,000	30,000	30,000	30,000	
501-5120-4606	TRANSFER FROM GENERAL FUND	-	-	-	250,000	250,000	250,000	250,000	150,000	150,000	
TOTAL RESERVE - FIRE TRANSFERS		-	-	-	250,000	250,000	250,000	250,000	150,000	150,000	
501-5130-4606	TRANSFER FROM GENERAL FUND	-	-	-	10,000	10,000	10,000				
TOTAL RESERVE - LIBRARY		-	-	-	10,000	10,000	10,000	-	-	-	
TOTAL RESOURCES		-	-	-	320,000	320,000	320,000	600,000	500,000	500,000	
RESERVE FUND - 501											
FIRE RESERVE - 5120											
	Capital Outlay										
101-1090-7004	VEHICLE ACQUISTION	-						425,000	425,000	425,000	
	Total Capital Outlay	-	-	-	-	-	-	425,000	425,000	425,000	
	RESERVE FOR FUTURE CAPITAL										
501-5110-9904	RESERVE FOR FUTURE CAPITAL-Police	-	-	-	35,000	35,000	35,000	65,000	65,000	65,000	
501-5120-9904	RESERVE FOR FUTURE CAPITAL-Fire	-	-	-	275,000	275,000	275,000	100,000	-	-	
501-5130-9904	RESERVE FOR FUTURE CAPITAL-Library	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000	
	TOTAL RESERVE FOR FUTURE CAPITAL	-	-	-	320,000	320,000	320,000	175,000	75,000	75,000	
TOTAL RESERVE EXPENDITURES		-	-	-	320,000	320,000	320,000	600,000	500,000	500,000	

Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
CAPITAL PROJECTS - 601										
BEGINNING FUND BALANCE	901,288	831,998	1,600,000	1,808,451	1,808,451	1,808,451	9,042,644	9,042,644	9,042,644	-
RESERVE FUNDS:	-	-	-	-	-	-	381,973	381,973	381,973	-
REVENUES:										
Other Taxes	150,063	191,114	176,965	176,965	103,217	176,965	195,000	195,000	195,000	-
Intergovernmental	154,283	-	117,978	117,979	-	117,978	108,245	108,245	108,245	-
Grants	474,470	168,152	1,014,178	1,880,986	145,549	807,793	659,130	659,130	659,130	-
Fees	-	513,425	495,000	495,000	342,598	495,000	476,334	476,334	476,334	-
Miscellaneous	-	-	513,233	513,233	-	-	507,769	507,769	507,769	-
Interest	597	2,376	-	-	8,040	13,000	16,000	16,000	16,000	-
Loan Proceeds	-	-	-	-	8,212,360	8,212,360	2,559,359	2,559,359	2,559,359	-
Transfer In	1,415,547	1,719,339	1,041,467	847,695	-	516,370	3,388,106	3,388,106	3,388,106	-
TOTAL REVENUES:	2,194,960	2,594,406	3,358,821	4,031,858	8,811,764	10,339,466	7,909,943	7,909,943	7,909,943	-
TOTAL RESOURCES:	3,096,248	3,426,404	4,958,821	5,840,309	10,620,215	12,147,917	17,334,560	17,334,560	17,334,560	-
EXPENDITURES:										
CAPITAL PROJECTS - GENERAL	2,264,250	1,494,953	4,958,821	5,840,309	2,010,444	2,175,912	8,905,654	8,905,654	8,905,654	-
** CAPITAL PROJECTS - SWIM POOL	-	-	-	-	64,160	97,388	7,802,612	7,802,612	7,802,612	-
TRANSFER OUT	-	123,000	-	-	-	450,000	228,321	228,321	228,321	-
TOTAL EXPENDITURES W/O CONTINGENCY	2,264,250	1,617,953	4,958,821	5,840,309	2,074,604	2,723,300	16,936,587	16,936,587	16,936,587	-
CONTINGENCY	-	-	-	-	-	-	16,000	16,000	16,000	-
TOTAL EXPENDITURES:	2,264,250	1,617,953	4,958,821	5,840,309	2,074,604	2,723,300	16,952,587	16,952,587	16,952,587	-
RESERVE FOR FUTURE RESTRICTED FUND	-	-	-	-	-	381,973	381,973	381,973	381,973	-
UNAPPROPRIATED ENDING FUND BALANCE	831,998	1,808,451	-	-	8,545,611	9,042,644	-	-	-	-
TOTAL REQUIREMENTS:	3,096,248	3,426,404	4,958,821	5,840,309	10,620,215	12,147,917	17,334,560	17,334,560	17,334,560	-
Excess Revenue over Expenses:	*(69,290)*	*976,453*	*(1,600,000)*	*(1,808,451)*	*6,737,160*	*7,616,166*	*(9,026,644)*	*(9,026,644)*	*(9,026,644)*	-
	-	-	-	-	-	-	-	-	-	-

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CAPITAL PROJECTS - 601											
RESOURCES											
601-6110-4001	BEGINNING FUND BALANCE - General	901,288	831,998	1,600,000	1,808,451	1,808,451	1,808,451	1,240,032	1,240,032	1,240,032	
601-6120-4002	BEGINNING FUND BALANCE - New Swim Pool							7,802,612	7,802,612	7,802,612	
601-6120-4002	RESTRICTED FUNDS - SWIM POOL BOND PREMIUM							381,973	381,973	381,973	
TOTAL BEGINNING FUND BALANCE		901,288	831,998	1,600,000	1,808,451	1,808,451	1,808,451	9,042,644	9,042,644	9,042,644	
CAPITAL PROJECTS GENERAL REVENUES											
601-6110-4108	STATE GAS TAX PRORATION	-	15,000	15,000	15,000	-	15,000	15,000	15,000	15,000	
601-6110-4109	NEWPORT GAS TAX PRORATION	150,063	176,114	161,965	161,965	103,217	161,965	180,000	180,000	180,000	
601-6110-4111	STATE IS TEA ENTITLEMENT	154,283	-	117,978	117,978	-	117,978	108,245	108,245	108,245	
601-6110-4205	FEDERAL GRANT		-	456,482	456,482	-	228,321				
601-6110-4208	FEMA GRANT	-	18,152	-	650,106	120,561	120,561	536,630	536,630	536,630	
601-6110-4209	STATE GRANTS-IFA Emergency Pub Wks Grant	474,470	150,000	557,696	774,398	24,988	458,911	57,500	57,500	57,500	
601-6110-4209	STATE TGM GRANT							65,000	65,000	65,000	
601-6110-4316	CAPITAL IMPROVEMENT SURCHARGE	-	513,425	495,000	495,000	342,598	495,000	476,334	476,334	476,334	
601-6110-4211	OMSI Flow-Thru Revenue	-	-	496,000	496,000	-		496,000	496,000	496,000	
601-6110-4999	KSENYIA SIDEWALK DEPOSIT							11,769	11,769	11,769	
601-6110-4331	BOND FORFEIT REVENUE	-	-	17,233	17,233	-					
601-6120-4801	BOND & LOAN PROCEEDS-Non Point CWSRF Loan							2,559,359	2,559,359	2,559,359	
601-6110-4415	INTEREST ON INVESTMENTS	597	2,376	-	-	2,785	3,000	6,000	6,000	6,000	
TOTAL CAPITAL PROJECTS GENERAL REVENUES		779,412	875,067	2,317,354	3,184,162	594,149	1,600,736	4,511,837	4,511,837	4,511,837	
601-6110-4601	TRANSFER FROM STREET FUND	-	180,000	-	-	-					
601-6110-4603	TRANSFER FROM SEWER FUND	-	778,000	-	-	-					
601-6110-4606	TRANSFER FROM GENERAL FUND	82,815	38,187	-	-	-		15,000	15,000	15,000	
601-6110-4610	TRANSFER FR. AIRPORT FUND	50,000	-	-	-	-					
601-6110-4611	TRANSFER FR PUB PARKING FUND	105,600	-	-	-	-					
601-6110-4612	TRANSFER FROM LINE UNDERGROUND	-	20,000	-	-	-					
601-6110-4613	TRANSFER FR URBAN RENEWAL AGY	-	300,000	520,000	421,394	-	421,394	3,193,106	3,193,106	3,193,106	
601-6110-4615	TRANSFER FROM SDC FUND	1,155,063	349,395	521,467	426,301	-	94,976	180,000	180,000	180,000	
601-6110-4616	TRANSFER FR ROOM TAX FUND	22,069	53,757	-	-	-					
TOTAL TRANSFERS		1,415,547	1,719,339	1,041,467	847,695	-	516,370	3,388,106	3,388,106	3,388,106	
CAPITAL PROJECTS SWIMMING POOL REVENUES											
601-6120-4415	INTEREST ON INVESTMENTS	-	-	-	-	5,255	10,000	10,000	10,000	10,000	
601-6120-4801	BOND & LOAN PROCEEDS	-	-	-	-	8,212,360	8,212,360				
TOTAL CAPITAL PROJECTS SWIMMING POOL REVENUES		-	-	-	-	8,217,615	8,222,360	10,000	10,000	10,000	
TOTAL RESOURCES		3,096,247	3,426,403	4,958,821	5,840,308	10,620,215	12,147,917	17,334,560	17,334,560	17,334,560	

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CAPITAL PROJECTS - 601											
CAPITAL PROJECTS GENERAL 6110											
	Personal Services										
601-6110-5030	OVERTIME	1,909	-	-	-	-					
601-6110-5220	FICA EXPENSES	150	-	-	-	-					
601-6110-5230	RETIREMENT	334	-	-	-	-					
601-6110-5242	WORKER'S COMPENSATION	1	-	-	-	-					
601-6110-5250	UNEMPLOYMENT INSURANCE	8	-	-	-	-					
	Total Personal Services	2,403	-	-	-	-	-	-	-	-	
	Material & Services										
601-6110-6002	ARCHITECTURAL SERVICES	2,095	-	-	-	-	-				
601-6110-6004	LEGAL SERVICES	-	-	-	-	596	596				
601-6110-6008	ADVERTISE & MARKETING SERVICE	1,303	1,893	-	-	604	604				
601-6110-6009	TEMPORARY EMPLOYMENT SERVICE	23,876	-	-	-	-	-				
601-6110-6015	PLUMBING SERVICES	-	-	-	-	613	613				
601-6110-6017	TITLE & REAL ESTATE SERVICES	3,570	(596)	-	-	7,723	7,723				
601-6110-6023	PROFESSIONAL ABATEMENT SERV	140	(140)	-	-	-	-				
601-6110-6025	ENGINEERING SERVICES	366,528	109,347	-	-	345,530	345,530				
601-6110-6027	ENVIRONMENTAL SERVICES	8,947	(6,128)	-	-	-	-				
601-6110-6028	SURVEYING SERVICES	29,185	1,795	-	-	-	-				
601-6110-6030	OTHER PROF & TECHNICAL SERV	31,583	-	22,700	22,700	7,055	7,055	80,000	80,000	80,000	
601-6110-6031	CCTV INSPECTION & SEWER SERV	3,436	(1,646)	-	-	-	-				
601-6110-6034	GRANT ADMIN SERVICES	-	33,230	-	-	62,665	62,665				
Total Professional & Technical Services		470,663	137,756	22,700	22,700	424,786	424,786	80,000	80,000	80,000	
601-6110-6102	RENTAL EXPENSES	55	-	-	-	-	-				
601-6110-6107	DISPOSAL EXPENSES	141	63	-	-	-	-				
601-6110-6109	GAS HEATING EXPENSE	(1,191)	-	-	-	-	-				
601-6110-6113	BLDG & GROUND MAINT & REPAIR	-	-	-	-	1,439	1,439				
Total Property Expenses		(995)	63	-	-	1,439	1,439	-	-	-	
601-6110-6201	TRAVEL, LOCAL (LINCOLN CNTY)	61	-	-	-	-	-				
601-6110-6205	CELL PHONE EXPENSES	278	-	-	-	-	-				
601-6110-6207	ADVERTISING & MARKETING EXP	115	11	-	-	382	382				
601-6110-6208	PRINTING & BINDING EXPENSES	-	28	-	-	-	-				
601-6110-6215	POSTAGE/SHIPPING EXPENSES	-	-	-	-	162	162				
601-6110-6222	PERMITS,LICENSES,LEGAL NOTICES	4,267	3,129	-	-	1,680	1,680				
601-6110-6228	TAXES/LEASES/FEES PAID	1,206	-	-	-	330	330				
601-6110-6240	OTHER OPERATING EXPENSES	121	-	-	-	-	-				
Total Operating Expenses		6,048	3,169	-	-	2,555	2,555	-	-	-	

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CAPITAL PROJECTS - 601											
601-6110-6304	PERIPHERAL HARDWARE	158	-	-	-	-	-				
Total Hardware & Software Expenses		158	-	-	-	-	-	-	-	-	
601-6110-6401	BLDG/GROUND SUPPLIES & MAT	750	-	-	-	-	-				
601-6110-6419	PAINT	-	13	-	-	-	-				
601-6110-6420	ROCK	500	-	-	-	2,390	2,390				
601-6110-6430	OTHER CONSUMABLE SUPPLIES	-	-	-	-	1,765	1,765				
Total Consumable Expenses		1,250	13	-	-	4,155	4,155	-	-	-	
601-6110-6501	BLDG/GROUND SUPPLIES & MAT	396	-	-	-	-	-				
601-6110-6516	SIGNAGE	590	-	-	-	-	-				
601-6110-6530	OTHER NON-CONSUMABLE SUPPLIES	-	-	-	-	988	988				
Total Non Consumable Expenses		986	-	-	-	988	988	-	-	-	
	Total Material & Services	478,110	141,001	22,700	22,700	433,922	433,922	80,000	80,000	80,000	
	Capital Outlay										
601-6110-7001	LAND ACQUISITION	-	-	-	-	7,975					
601-6110-7005	WATER CAPITAL EXPENSES	908,199	9,116	-	-	5,879					
601-6110-7008	PARKS & GROUNDS CAPITAL EXP	97,959	-	-	-	-					
601-6110-7013	BUILDING IMPROVEMENTS	1,320	-	-	-	-					
601-6110-7014	WATER UPGRADE & IMPROVEMENTS	-	-	-	-	24,716					
601-6110-7017	STREET OVERLAY COSTS	167,420	15,248	-	-	254,983					
601-6110-7018	STREET IMPROVEMENTS COSTS	4,280	12,630	-	-	-					
601-6110-7019	SIDEWALK CONSTRUCTION	4,253	22,505	-	-	32,695					
601-6110-7021	STORM DRAIN CAPITAL IMPROVEMT	39,320	-	-	-	-					
601-6110-7024	CONSTRUCTION	473,681	1,278,002	4,936,121	5,817,608	1,250,274	1,741,990	8,825,654	8,825,654	8,825,654	
601-6110-7025	EASEMENTS	-	16,451	-	-	-					
601-6110-7251	SENIOR CENTER IMPROVEMENT	87,304	-	-	-	-					
	Total Capital Outlay	1,783,737	1,353,952	4,936,121	5,817,608	1,576,522	1,741,990	8,825,654	8,825,654	8,825,654	
	Transfer to other Funds										
601-9110-9999	TRANSFER TO PROP CAPITAL PROJECTS							228,321	228,321	228,321	
601-6110-9016	TRANSFER TO SB URA CONSTR FUND	-	123,000	-	-	-	450,000				
	Total Transfer to Other Funds	-	123,000	-	-	-	450,000	228,321	228,321	228,321	
TOTAL CAPITAL PROJECTS - GENERAL		2,264,249	1,617,953	4,958,821	5,840,308	2,010,444	2,625,912	9,133,975	9,133,975	9,133,975	

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CAPITAL PROJECTS - 601											
CAPITAL PROJECTS-NEW SWIMMING POOL - 6120											
	Capital Projects										
601-6120-7024	CONSTRUCTION							7,802,612	7,802,612	7,802,612	
	Total Capital Projects	-	-	-	-	-	-	7,802,612	7,802,612	7,802,612	
	Debt Service										
601-6120-8001	LOAN FEES	-	-	-	-	64,160	97,388				
	Total Debt Service	-	-	-	-	64,160	97,388	-	-	-	
TOTAL CAPITAL PROJECTS - NEW SWIMMING POOL		-	-	-	-	64,160	97,388	7,802,612	7,802,612	7,802,612	
601-6110-9901	CONTINGENCY ACCOUNT General	-	-	-	-	-	-	6,000	6,000	6,000	
601-6120-9902	CONTINGENCY ACCOUNT-New Swim Pool							10,000	10,000	10,000	
TOTAL CAPITAL PROJECTS EXPENDITURES		2,264,249	1,617,953	4,958,821	5,840,308	2,074,605	2,723,300	16,952,587	16,952,587	16,952,587	
601-6110-9905	UNAPPROPRIATED ENDING BALANCE-General	831,998	1,808,451	-	-	392,156	1,240,032				
601-6120-9906	UNAPPROPRIATED ENDING BALANCE-New Swim Pool					8,153,455	7,802,612	-	-	-	
601-6120-9905	RESTRICTED FUND-BOND PREMIUM						381,973	381,973	381,973	381,973	
TOTAL CAPITAL PROJECTS REQUIREMENTS		3,096,247	3,426,404	4,958,821	5,840,308	10,620,215	12,147,917	17,334,560	17,334,560	17,334,560	

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PROPRIETARY CAPITAL PROJECTS - 602										
BEGINNING FUND BALANCE	-	-	-	-	-	-	-	-	-	-
RESERVE FUNDS:										
REVENUES:										
Grants	-	-	-	-	-	-	250,000	250,000	250,000	-
Interest	-	-	-	-	-	-	101,000	101,000	101,000	-
Loan Proceeds	-	-	-	-	-	-	7,509,086	7,509,086	7,509,086	-
Transfer In	-	-	-	-	-	-	889,008	889,008	889,008	-
TOTAL REVENUES:	-	-	-	-	-	-	8,749,094	8,749,094	8,749,094	-
TOTAL RESOURCES:	-	-	-	-	-	-	8,749,094	8,749,094	8,749,094	-
EXPENDITURES:										
** WATER PROPRIETARY CAPITAL PROJECTS	-	-	-	-	-	-	5,274,869	5,274,869	5,274,869	-
** WASTEWATER PROPRIETARY CAPITAL PROJECTS	-	-	-	-	-	-	3,473,225	3,473,225	3,473,225	-
TRANSFER OUT	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES W/O CONTINGENCY	-	-	-	-	-	-	8,748,094	8,748,094	8,748,094	-
CONTINGENCY	-	-	-	-	-	-	1,000	1,000	1,000	-
TOTAL EXPENDITURES:	-	-	-	-	-	-	8,749,094	8,749,094	8,749,094	-
RESERVE FOR FUTURE	-	-	-	-	-	-	-	-	-	-
RESTRICTED FUND										
UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	-	-	-	-	-	-	-
TOTAL REQUIREMENTS:	-	-	-	-	-	-	8,749,094	8,749,094	8,749,094	-
Excess Revenue over Expenses:	-	-	-	-	-	-	*1,000*	*1,000*	*1,000*	-
	-	-	-	-	-	-	-	-	-	-

* Cost Center Closed Prior to FY 2014/2015
** Cost Center New in FY 2014/2015

Account Number	Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
PROPRIETARY CAPITAL PROJECTS - 602 (NEW FUND FOR FISCAL YEAR 2015)											
RESOURCES											
602-6210-4001	BEGINNING FUND BALANCE-Water					-					
602-6220-4001	BEGINNING FUND BALANCE-Wastewater										
	PROPRIETARY CAPITAL PROJECTS-Water										
602-6210-4205	FEDERAL GRANT										
602-6210-4208	FEMA GRANT							250,000	250,000	250,000	
602-6210-4209	STATE GRANTS-OWRD Water Supply Grant										
602-6210-4801	BOND & LOAN PROCEEDS							4,500,000	4,500,000	4,500,000	
602-6210-4415	INTEREST ON INVESTMENTS							100,000	100,000	100,000	
	TOTAL CAPITAL PROJECTS WATER REVENUES	-	-	-	-	-	-	4,850,000	4,850,000	4,850,000	
602-6210-4602	TRANSFER FROM WATER FUND							87,359	87,359	87,359	
601-6210-4999	TRANSFER FROM CAPITAL PROJECTS (							228,321	228,321	228,321	
602-6210-4999	TRANSFER FROM BONDED DEBT FUND							109,189	109,189	109,189	
	TOTAL CAPITAL PROJECTS WATER TRANSFERS	-	-	-	-	-	-	424,869	424,869	424,869	
	PROPRIETARY CAPITAL PROJECTS-Wastewater										
602-6210-4205	FEDERAL GRANT										
602-6210-4208	FEMA GRANT										
602-6210-4209	STATE GRANTS										
602-6210-4801	BOND & LOAN PROCEEDS-DEQ/CWSRF Loan							2,559,086	2,559,086	2,559,086	
602-6210-4802	BOND & LOAN PROCEEDS-Non-Point CWSRF Loan							450,000	450,000	450,000	
602-6210-4415	INTEREST ON INVESTMENTS							1,000	1,000	1,000	
	TOTAL CAPITAL PROJECTS WASTEWATER REVENUES	-	-	-	-	-	-	3,010,086	3,010,086	3,010,086	
602-6210-4602	TRANSFER FROM WATER FUND										
602-6210-4603	TRANSFER FROM SEWER FUND							464,139	464,139	464,139	
	TOTAL CAPITAL PROJECTS WASTEWATER TRANSFERS	-	-	-	-	-	-	464,139	464,139	464,139	
TOTAL RESOURCES		-	-	-	-	-	-	8,749,094	8,749,094	8,749,094	
CAPITAL PROJECTS WATER - 6210											
	Capital Outlay										
901-6210-8001	BOND COST							80,000	80,000	80,000	
602-6210-7024	CONSTRUCTION							4,675,070	4,675,070	4,675,070	
602-6210-7024	OTHER ELIGIBLE REVENUE BOND PROJECTS							519,799	519,799	519,799	
	Total Capital Outlay	-	-	-	-	-	-	5,274,869	5,274,869	5,274,869	

Account Number	Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
PROPRIETARY CAPITAL PROJECTS - 602 (NEW FUND FOR FISCAL YEAR 2015)											
TOTAL CAPITAL PROJECTS - WATER		-	-	-	-	-	-	5,274,869	5,274,869	5,274,869	
CAPITAL PROJECTS WASTEWATER - 6220											
	Capital Outlay										
602-6220-7024	CONSTRUCTION							3,473,225	3,473,225	3,473,225	
	Total Capital Outlay	-	-	-	-	-	-	3,473,225	3,473,225	3,473,225	
TOTAL CAPITAL PROJECTS - WASTEWATER		-	-	-	-	-	-	3,473,225	3,473,225	3,473,225	
602-6210-9901	CONTINGENCY ACCOUNT-Water	-	-	-	-	-	-				
602-6220-9901	CONTINGENCY ACCOUNT-Wastewater							1,000	1,000	1,000	
TOTAL PROPRIETARY CAPITAL PROJECTS EXPENDITURES		-	-	-	-	-	-	8,749,094	8,749,094	8,749,094	
602-6210-9905	UNAPPROPRIATED ENDING BALANCE-Wastewater			-	-	-					
602-6220-9905	UNAPPROPRIATED ENDING BALANCE-Water										
TOTAL PROPRIETARY CAPITAL PROJECTS REQUIREME		-	-	-	-	-	-	8,749,094	8,749,094	8,749,094	

CITY OF NEWPORT

CAPITAL OUTLAY PROJECTS APPROPRIATION SCHEDULE
FISCAL YEAR 2014-2015

EXHIBIT "A"
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Fund/Cost Center	Proj No.	Project Name/Description	Activity Code	Account Number	Department Request	City Manager Proposed	Approved Budget	Adopted Budget	Revenue Source	Revenue Account Number	Revenue Amount
General Fund/Fire - 101-1090											
	F6	Station 3400 - Base Station & Antenna	*None*	101-1090-7003	5,000	-	-	-			
		Total GL No. 101-1090-7003			5,000	-	-	-			-
	F2	Station 3200 - Security Fence & Auto Gate	*None*	101-1090-7012	8,000	-	-	-			
	F3	Station 3300 - Security Fence & Auto Gate	*None*	101-1090-7012	18,000	-	-	-			
	F4	Station 3400 - Security Fence & Auto Gate	*None*	101-1090-7012	8,000	-	-	-			
		Total GL No. 101-1090-7012			34,000	-	-	-			-
	F1	Fire Training Facility Updates	*None*	101-1090-7013	125,000	20,000	20,000	20,000	General Fund		20,000
	F5	Station 3400 - Security Fence & Auto Gate	*None*	101-1090-7013	25,000	-	-	-			
		Total GL No. 101-1090-7013			150,000	20,000	20,000	20,000			20,000
General Fund/Facilitiy Capital Projects - 101-1320											
	FM1	Library Furance		101-1320-7013	5,000	5,000	5,000	5,000	General Fund		5,000
	FM2	Don Davis Gazebo Bollards		101-1320-7013	28,000						
	FM3	McKavitt Stairway Lights		101-1320-7013	4,000	4,000	4,000	4,000	General Fund		4,000
	FM4	Frank Wade Park Clubhouse paint, gutters, etc.		101-1320-7013	7,000	7,000	7,000	7,000	General Fund		7,000
	FM5	Performing Arts Center storage shed roof		101-1320-7013	15,000						
		Performing Arts Center boiler replacement		101-1320-7013	60,000						
	FM6	Recreation Center roof vent painting & skylights/soffit		101-1320-7013	4,000						
	FM7	Outside restroom lighting upgrades & partition repair		101-1320-7013	5,000	5,000	5,000	5,000	General Fund		5,000
	FM8	City Hall Heating System Replacement	14001	101-1320-7013	275,000						
	FM10	Fire Station SE equipment wall		101-1320-7013	6,000	6,000	6,000	6,000	General Fund		6,000
	FM11	Fire Station Seismic Assessment & Grant Application	14005	101-1320-7013	30,000	30,000	30,000	30,000	General Fund		30,000
		Total GL No. 101-1320-7013			439,000	57,000	57,000	57,000			57,000
General Fund/Parks Capital Projects - 101-1340											
	PM1	Replace Agate Beach Playground Equipment		101-1340-7008	100,000						
	PM3	Tennis Court Renovation		101-1340-7008	250,000						
		Total GL No. 101-1340-7008			350,000	-	-	-			-
	PM2	Coast Park Restroom		101-1340-7013	45,000						
	PM6	Park Maintenance Building		101-1340-7013	100,000						
		Total GL No. 101-1340-7013			145,000	-	-	-			-
	PM4	Lucky Gap Trail Overlay		101-1340-7020	5,850						
	PM5	Betty Wheller Field & Frank Wade Park Parking		101-1340-7020	40,000						
		Total GL No. 101-1340-7013			45,850	-	-	-			-
TOTAL GENERAL FUND - 101					1,168,850	77,000	77,000				77,000
Parks & Recreation Fund / 60+ Activity Center											
	SC1	Health & Wellness Studio Floor		401-4130-7013	30,000						

Fund/Cost Center	Proj No.	Project Name/Description	Activity Code	Account Number	Department Request	City Manager Proposed	Approved Budget	Adopted Budget	Revenue Source	Revenue Account Number	Revenue Amount
		Total GL No. 401-4130-7013			30,000	-	-	-			-
TOTAL PARKS & RECREATION FUND - 401					30,000	-	-				-
Airport Fund / Operations & FBO											
	AP1	Apron Replacement Lighting		402-4210-7011	84,500						
	AP2	AWOS Relocation			10,000	10,000	10,000		Airport Fund		10,000
	AP3	Airport Fuel Farm			86,000						
		Total GL No. 402-4210-7011			180,500	10,000	10,000	-			10,000
TOTAL AIRPORT FUND - 402					180,500	10,000	10,000				10,000
Capital Projects / General											
		LID Code Update Study		601-6110-6030	80,000	80,000	80,000		State TGM Grant	601-6110-4212	65,000
										601-6110-4606	15,000
		Total GL No. 401-4130-7013			80,000	80,000	80,000	-			80,000
	PP1	Strategic Grant Consulting Service - Chase Park Grants	13011	601-6110-7024	26,434	26,434	26,434		Infrastructure Fee	601-6110-4316	26,434
	S1	2014 Street Overlays and improvements	14006	601-6110-7024	288,245	288,245	288,245		Newport Gas Tax	601-6110-4109	180,000
									2014 ISTEA State Fund Exchange	601-6110-4111	108,245
	S2	2014 Sidewalk & Bicycle Improvements	14006	601-6110-7024	15,000	15,000	15,000		State Gas Tax	601-6110-4108	15,000
	S3	Ksenyia Ridge Sidewalks	13007	601-6110-7024	35,300	35,300	35,300		Ksenyia Sidewalk Deposit	601-6110-4325	11,769
									Capital Projects - BFB	601-6110-4002	23,531
	S4	SW Abalone Street Improvements	14002.1	601-6110-7024	1,227,000	1,227,000	1,227,000		Transfer from SB URA	601-6110-4615	619,106
									OMSI Flow Thru Revenue	601-6110-4211	335,000
									Capital Projects - BFB	601-6110-4002	272,894
	S5	SW 30th Street Improvements	14002.2	601-6110-7024	311,000	311,000	311,000		OMSI Flow Thru Revenue	601-6110-4211	161,000
									Capital Projects - BFB	601-6110-4002	150,000
	S11	27th & Brant Improvements	14002.3	601-6110-7024	936,000	936,000	936,000		Transfer from SB URA	601-6110-4615	936,000
	S6	Hwy 101 Pedestrian Crossing Improvements	11024	601-6110-7024	189,704	189,704	189,704		Infrastructure Fee	601-6110-4316	150,000
									Capital Projects - BFB	601-6110-4002	39,704
	S7	South Beach Tsunami Improvements (Phase I)	11014	601-6110-7024	599,847	599,847	599,847		FEMA Grant	601-6110-4208	419,130
									Capital Projects - BFB	601-6110-4002	180,717
	S8	Agate Beach Recreation & Wayside Improvements	13010	601-6110-7024	139,424	139,424	139,424		Capital Projects - BFB	601-6110-4002	139,424
	S10	SE Ferry Slip Road Street Improvement Project	14003	601-6110-7024	1,638,000	1,638,000	1,638,000		Transfer from SB URA	601-6110-4615	1,638,000
	ST2	Sam Moore Creek Water Quality & Trail Improvements	13020	601-6110-7024	35,000	35,000	35,000		Infrastructure Fee	601-6110-4316	35,000
	ST3	7th & Iler Storm Drain Repair	12031	601-6110-7024	175,000	175,000	175,000		FEMA Grant	601-6100-4208	117,500
									IFA Emergency Public Works Grant	601-6110-4209	57,500
	ST4	NW 60th Street Sewer	13002	601-6110-7024	264,900	264,900	264,900		Infrastructure Fee	601-6110-4316	264,900
	ST5	SE Forgarty to John Moore Drive Outfall (Embarcadero)	12015	601-6110-7024	2,854,800	2,854,800	2,854,800		Transfer from SDC - Storm Drain	601-6110-4615	180,000
									Non Point CWSRF Loan	601-6110-4801	2,559,359

Fund/Cost Center	Proj No.	Project Name/Description	Activity Code	Account Number	Department Request	City Manager Proposed	Approved Budget	Adopted Budget	Revenue Source	Revenue Account Number	Revenue Amount
									Capital Projects - BFB	601-6110-4002	115,441
		Prior Year Room Tax Funding Project		601-6110-7024	90,000	90,000	90,000		Capital Projects - BFB	601-6110-4002	90,000
		Total GL No. 601-6110-7024			90,000	90,000	90,000	-			90,000
Capital Projects / Swimming Pool											
	PP2	Aquatic Center	13019	601-6120-7024	7,652,612	7,652,612	7,652,612	-	Capital Projects -Pool - BFB		7,652,612
	PP3	Aquatic Center Parking Improvements	14004	601-6120-7024	150,000	150,000	150,000		Capital Projects -Pool - BFB		150,000
		Total GL No. 601-6120-7024			7,802,612	7,802,612	7,802,612	-			7,802,612
TOTAL CAPITAL PROJECT FUND - 601					16,708,266	16,708,266	16,708,266				16,708,266
Proprietary Capital Project / Water											
	PP1	Strategic Grant Consulting Service - Chase Park Grants	13011	602-6210-7024	26,433	26,433	26,433		Transfer from Water Fund	602-6210-4602	26,433
	SC1	Water SCADA system implementation Project	14011	602-6210-7024	94,000	94,000	94,000		Water Revenue Bond	602-6210-4801	94,000
	W2	Big Creek Dam Assessment (Phase II & III)	11025	602-6210-7024	401,890	401,890	401,890		Transfer from Bonded Debt-Water	602-6210-4618	100,115
									OWRD Water Supply Grant	602-6210-4209	250,000
									Transfer from Capital Project Fund	602-6210-4999	51,775
	W3	NE 71st Street Water Tank & Pump Station (Phase 2)	11018	602-6210-7024	1,747,586	1,747,586	1,747,586		Water Revenue Bond	602-6210-4801	1,747,586
	W4	Lakewood Hills Pump Station Replacement	12013	602-6210-7024	525,911	525,911	525,911		Water Revenue Bond	602-6210-4801	349,365
									Transfer from Capital Project Fund	602-6210-4999	176,546
	W7	Fixed base Metering System (Year 1 of 3)	12029	602-6210-7024	500,000	500,000	500,000		Water Revenue Bond	602-6210-4801	500,000
	W9	WTF Hallway Expansion	14013	602-6210-7024	30,000	30,000	30,000		Transfer from Bonded Debt-Water	602-6210-4618	9,074
									Transfer from Water Fund	602-6210-4602	20,926
	W10	Old WTF Demolition/Construction of Storage Garage	14014	602-6210-7024	200,000	200,000	200,000		Water Revenue Bond	602-6210-4801	200,000
	W11	Water Distribution System Flushing Plan	14105	602-6210-7024	40,000	40,000	40,000		Transfer from Water Fund	602-6210-4602	40,000
	W12	Candletree Pump Station Replacement	14016	602-6210-7024	500,000	500,000	500,000		Water Revenue Bond	602-6210-4801	500,000
		Calgon Carban Garnulate Activated Carbon (GAC)	14017	602-6210-7024	283,000	283,000	283,000		Water Revenue Bond	602-6210-4801	283,000
		Emergency Generator	14018	602-6210-7024	326,250	326,250	326,250		Water Revenue Bond	602-6210-4801	326,250
		Total GL No. 602-6210-7024			4,675,070	4,675,070	4,675,070	-			4,675,070
Proprietary Capital Project / Wastewater											
	PP1	Strategic Grant Consulting Service - Chase Park Grants	13011	602-6220-7024	26,433	26,433	26,433		Transfer from Wastewater Fund	602-6220-4303	26,433
	WW2	Wastewater System Master Plan	13008	602-6220-7024	28,293	28,293	28,293		Transfer from Wastewater Fund	602-6220-4303	28,293
	WW4	Big Creek Wastewater Lift Station Force Main Replace	12024	602-6220-7024	1,905,796	1,905,796	1,905,796		CWSRF Loan	602-6220-4801	1,781,383
									Transfer from Wastewater Fund	602-6220-4303	124,413
	WW5	Big Creek Wastewater Lift Station Replacement	12025	602-6220-7024	613,903	613,903	613,903		CWSRF Loan	602-6220-4801	613,903
	WW6	Nazarene Church - Grove Street Sewer Extension	11019	602-6220-7024	60,000	60,000	60,000		Transfer from Wastewater Fund	602-6220-4303	60,000

CITY OF NEWPORT

CAPITAL OUTLAY PROJECTS APPROPRIATION SCHEDULE
FISCAL YEAR 2014-2015

EXHIBIT "A"
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Fund/Cost Center	Proj No.	Project Name/Description	Activity Code	Account Number	Department Request	City Manager Proposed	Approved Budget	Adopted Budget	Revenue Source	Revenue Account Number	Revenue Amount
	WW8	Demolish old wastewater treatment bldg	14008	602-6220-7024	50,000	50,000	50,000		Transfer from Wastewater Fund	602-6220-4303	50,000
	WW10	Nye Beach Screen & Grinder Pump	14020	602-6220-7024	125,000	125,000	125,000		Transfer from Wastewater Fund	602-6220-4303	125,000
	WW12	Schooner Creek Wastewater lift station	14009	602-6220-7024	163,800	163,800	163,800		CWSRF Loan	602-6220-4801	163,800
	WW13	Cross Connection Correction Project	14010	602-6220-7024	500,000	500,000	500,000		Transfer from Wastewater Fund	602-6220-4303	50,000
									Non Point CWSRF Loan	602-6220-4801	450,000
		Total GL No. 602-6210-7024			3,473,225	3,473,225	3,473,225	-			3,473,225
TOTAL CAPITAL PROJECTS FUND/Wastewater					8,148,295	8,148,295	8,148,295				8,148,295

Proj No	Description	Activity Code	GL No. Proj & Related	Funding in Place	Funding Requested	City Manager Proposed	Approved Budget	Funding Source
F1	**Fire Training Facility Updates**		101-1090-7013					
	Cost: $125,000				$ 125,000	$ 20,000	$ 20,000	General Fund/Fire
F2	**Station 3200 - Security Fence & Auto Gate**		101-1090-7012					
	Cost: $8,000				$ 8,000	$ -		General Fund/Fire
F3	**Station 3300 - Security Fence & Auto Gate**		101-1090-7012					
	Cost: $18,000				$ 18,000	$ -		General Fund/Fire
F4	**Station 3400 - Security Fence & Auto Gate**		101-1090-7012					
	Cost: $8,000				$ 8,000	$ -		General Fund/Fire
F5	**Station 3400 - Kitchen, shower & bunk**		101-1090-7013					
	Cost: $25,000				$ 25,000	$ -		General Fund/Fire
F6	**Station 3400 Base Station & Antenna**		101-1090-7003					
	Cost: $5,000				$ 5,000	$ -		General Fund/Fire
FM1	**Library Furnace**		101-1320-7013					
	Cost: $5,000				$ 5,000	$ 5,000	$ 5,000	General Fund/Facilities Capital Projects
FM2	**Don Davis Gazebo Bollards & Front Desk**		101-1320-7013					
	Cost: $28,000				$ 28,000	$ -		General Fund/Facilities Capital Projects
FM3	**McKavitt Stairway Lights**		101-1320-7013					
	Cost: $4,000				$ 4,000	$ 4,000	$ 4,000	General Fund/Facilities Capital Projects
FM4	**Frank Wade Park Clubhouse paint, gutters, etc.**		101-1320-7013					
	Cost: $7,000				$ 7,000	$ 7,000	$ 7,000	General Fund/Facilities Capital Projects
FM5	**Performing Arts Center storage shed roof**		101-1320-7013					
	Cost $15,000				$ 15,000	$ -		General Fund/Facilities Capital Projects
	Performing Arts Center boiler replacement		101-1320-7013					
	Cost: $60,000				$ 60,000	$ -		General Fund/Facilities Capital Projects

Proj No	Description	Activity Code	GL No. Proj & Related	Funding in Place	Funding Requested	City Manager Proposed	Approved Budget	Funding Source
FM6	**Recreation Center roof vent painting & skylights /soffit repair** Cost: $4,000		101-1320-7013		$ 4,000	$ -		General Fund/Facilities Capital Projects
FM7	**Outside restroom lighting upgrades & partition repair** Cost: $5,000		101-1320-7013		$ 5,000	$ 5,000	$ 5,000	Transfer from Room Tax to General Fund
FM8	**City Hall Heating System Replacement** Cost: $275,000	14,001	101-1320-7013	$ 270,610	$ 275,000			Transfer from NS URA to General Fund in FY 2013/2014
FM10	**Fire Station SE equipment wall** Cost: $6,000		101-1320-7013		$ 6,000	$ 6,000	$ 6,000	General Fund/Facilities Capital Projects
FM11	**Fire Station Seismic Assessment & Grant Application** Cost: $30,000	14,005	101-1320-7013		$ 30,000	$ 30,000	$ 30,000	General Fund/Facilities Capital Projects
PM1	**Replace Agate Beach Playground Equipment** Cost: $100,000		101-1340-7008		$ 100,000	$ -		General Fund/Parks Capital Projects
PM2	**Coast Park Restroom** Cost: $45,000		101-1340-7008		$ 45,000	$ -		General Fund/Parks Capital Projects
PM3	**Tennis Court Renovation** Cost: $250,000		101-1340-7008		$ 250,000	$ -		General Fund/Parks Capital Projects
PM4	**Lucky Gap Trail Overly** Cost: $5,850		101-1340-7008		$ 5,850	$ -		General Fund/Parks Capital Projects
PM5	**Betty Wheeler Field & Frank Wade Park Parking Lot Seal coat** Cost: $40,000		101-1340-7008		$ 40,000	$ -		General Fund/Parks Capital Projects
PM6	**Park Maintenance Building** Cost: $100,000		101-1340-7013		$ 100,000	$ -		General Fund/Parks Capital Projects

Proj No	Description	Activity Code	GL No. Proj & Related	Funding in Place	Funding Requested	City Manager Proposed	Approved Budget	Funding Source
SC1	**Health & Wellness Studio Floor**		401-4130-7013					
	Cost: $30,000				$ 30,000	$ -		Parks & Rec Fund/60+ Activity Center
AP1	**Apron Replacement Lighting**		402-4210-7011					
	Cost: $84,500				$ 84,500	$ -		Airport Fund/Operations
AP2	**AWOS Relocation**		402-4210-7011					
	Cost: $10,000				$ 10,000	$ 10,000	$ 10,000	Airport Fund/Operations
AP3	**Airport Fuel Farm**		402-4210-7011					
	Cost: $66,000				$ 86,000	$ -		Airport Fund/Operations
AP4	**Reroof FBO/Assess T Hangars/Reroof FedEx**		402-4210-6113					
	Cost: $240.000				$ 240,000	$ -		Airport Fund/Operations
AP5	**Sliding Replacement**		402-4210-7013					
	Cost: $39,000				$ 39,000	$ -		Airport Fund/Operations

Proj. Sheet No.	Project name/Funding Source	Transfers From	Activity Code	Project Revenue Source	FY 2014-15 Total Proposed	Water Capital Projects	Wastewater Capital Projects	Capital Projects	Swimming Pool
PP1	**Strategic Grant Consulting Services - Chase Park Grants**		13011						
	TRANSFER FROM WATER FUND (303-3390-9022)	303-3390-9022		602-6210-4602	26,433	26,433			
	TRANSFER FROM WASTEWATER FUND (304-3490-9022)	304-3490-9022		602-6220-4603	26,433		26,433		
	INFRASTRUCTURE FEE			601-6110-4316	26,434			26,434	
					79,300	26,433	26,433	26,434	
PP2	**Aquatic Center**		13019						
	Capital Projects Beginning Balance - POOL BOND			601-6120-4002	7,652,612				7,652,612
					7,652,612				7,652,612
PP3	**Aquatic Center Parking Improvements**		14004						
	Capital Projects Beginning Balance - POOL BOND			601-6120-4002	150,000				150,000
					150,000				150,000
S1	**2014 Street Overlays and Improvements**		14006						
	NEWPORT GAS TAX			601-6110-4109	180,000			180,000	
	2014 ISTEA STATE FUND EXCHANGE			601-6110-4111	108,245			108,245	
					288,245			288,245	
S2	**2014 Sidewalk and Bicycle Improvements**		14007						
	STATE GAS TAX			601-6110-4108	15,000			15,000	
					15,000			15,000	
S3	**Ksenyia Ridge Sidewalks**		13007						
	KSENYIA SIDEWALK DEPOSIT			601-6110-4325	11,769			11,769	
	CAPITAL PROJECTS - BEGINNING BALANCE			601-6110-4002	23,531			23,531	
					35,300			35,300	
S4	**SW Abalone Street Improvements**		14002.1						
	SOUTH BEACH URBAN RENEWAL	901-9120-9004		601-6110-4613	619,106			619,106	
	LID (OMSI)			601-6110-4211	335,000			335,000	
	CAPITAL PROJECTS - BEGINNING BALANCE			601-6110-4002	272,894			272,894	
					1,227,000			1,227,000	
S5	**SW 30th Street Improvements**		14002.2						
	LID (OMSI)			601-6110-4211	161,000			161,000	
	CAPITAL PROJECTS - BEGINNING BALANCE			601-6110-4002	150,000			150,000	
					311,000			311,000	

Proj. Sheet No.	Project name/Funding Source	Transfers From	Activity Code	Project Revenue Source	FY 2014-15 Total Proposed	Water Capital Projects	Wastewater Capital Projects	Capital Projects	Swimming Pool
S11	**27th and Brant Improvements**		14002.3						
	SOUTH BEACH URBAN RENEWAL	901-9120-9004		601-6110-4613	936,000			936,000	
					936,000			936,000	
S6	**Hwy 101 Pedestrian Crossing Improvements**		11024						
	INFRASTRUCTURE FEE			601-6110-4316	150,000			150,000	
	CAPITAL PROJECTS - BEGINNING BALANCE			601-6110-4002	39,704			39,704	
					189,704			189,704	
S7	**South Beach Tsunami Improvements (Phase I)**		11014						
	FEMA GRANT			601-6110-4208	419,130			419,130	
	CAPITAL PROJECTS - BEGINNING BALANCE			601-6110-4002	180,717			180,717	
					599,847			599,847	
S8	**Agate Beach Recreation and Wayside Improvements**		13010						
	CAPITAL PROJECTS - BEGINNING BALANCE			601-6110-4002	139,424			139,424	
					139,424			139,424	
S10	**SE Ferry Slip Road Street Improvement Project**		14003						
	SOUTH BEACH URBAN RENEWAL	901-9120-9004		601-6110-4613	1,638,000			1,638,000	
					1,638,000			1,638,000	
WW2	**Wastewater System Master Plan**		13008						
	TRANSFER FROM WASTEWATER FUND - BFB	304-3490-9022		602-6220-4603	28,293		28,293		
					28,293		28,293		
WW3	**Sanitary Sewer Televising Program (50,000 ft)**		13009						
	TRANSFER FROM WASTEWATER FUND - BFB	304-3490-9022		602-6220-4603	-		-		
					-		-		
WW4	**Big Creek Wastewater Lift Station Force Main Replacement**		12024						
	CWSRF LOAN			602-6220-4801	1,781,383		1,781,383		
	TRANSFER FROM WASTEWATER FUND - BFB	304-3490-9022		602-6220-4603	124,413		124,413		
					1,905,796		1,905,796		
WW5	**Big Creek Wastewater Lift Station Replacement**		12025						
	CWSRF LOAN			602-6220-4801	613,903		613,903		
					613,903		613,903		

Proj. Sheet No.	Project name/Funding Source	Transfers From	Activity Code	Project Revenue Source	FY 2014-15 Total Proposed	Water Capital Projects	Wastewater Capital Projects	Capital Projects	Swimming Pool
WW6	**Nazarene Church - Grove Street Sewer Extension**		11019						
	TRANSFER FROM WASTEWATER FUND - BFB	304-3490-9022		602-6220-4603	60,000		60,000		
					60,000		60,000		
WW8	**Demolish old wastewater treatment building**		14008						
	TRANSFER FROM WASTEWATER FUND - BFB	304-3490-9022		602-6220-4603	50,000		50,000		
					50,000		50,000		
WW10	**Nye Beach Screen & Grinder Pump**		14020						
	TRANSFER FROM WASTEWATER FUND - BFB	304-3490-9022		602-6220-4603	125,000		125,000		
					225,000		225,000		
WW12	**Schooner Creek Wastewater Lift Station Forcemain**		14009						
	CWSRF LOAN			602-6220-4801	163,800		163,800		
					513,800		513,800		
WW13	**Cross Connection Correction Project**		14010						
	TRANSFER FROM WASTEWATER FUND - BFB	304-3490-9022		602-6220-4603	50,000		50,000		
	NON-POINT CWSRF LOAN			602-6220-4801	450,000		450,000		
					500,000		500,000		
ST1	**Storm Sewer System Master Plan**		13012						
	CAPITAL PROJECTS - BEGINNING BALANCE			601-6110-4002	-			-	
					-			-	
ST2	**Sam Moore Creek Water Quality & Trail Improvements**		13020						
	INFRASTRUCTURE FEE			601-6110-4316	35,000			35,000	
					35,000			35,000	
ST3	**7th & Iler Storm Drain Repair**		12031						
	FEMA GRANT			601-6110-4208	117,500			117,500	
	IFA EMERGENCY PUBLIC WORKS GRANT			601-6110-4209	57,500			57,500	
					175,000			175,000	
ST4	**NW 6th Street Storm Sewer**		13002						
	INFRASTRUCTURE FEE			601-6110-4316	264,900			264,900	
					264,900			264,900	

Proj. Sheet No.	Project name/Funding Source	Transfers From	Activity Code	Project Revenue Source	FY 2014-15 Total Proposed	Water Capital Projects	Wastewater Capital Projects	Capital Projects	Swimming Pool
ST5	**SE Fogarty to John Moore Drive Outfall (Embarcadaro)**		12015						
	STORM DRAIN SDC	306-3650-9004		601-6110-4615	180,000			180,000	
	NON-POINT CWSRF LOAN			601-6110-4801	2,559,359			2,559,359	
	CAPITAL PROJECTS - BEGINNING BALANCE			601-6110-4002	115,441			115,441	
					2,854,800			2,854,800	
SC1	**Water SCADA system Implementation Project**		14011						
	WATER REVENUE BOND			602-6210-4801	94,000	94,000			
					94,000	94,000			
W2	**Big Creek Dam Assessment (Phase II & III)**		11025						
	TRANSFER FROM WATER GOB DEBT SERVICE	201-2110-9022		602-6210-4618	100,115	100,115			
	OWRD WATER SUPPLY GRANT			602-6210-4209	250,000	250,000			
	CAPITAL PROJECTS - BEGINNING BALANCE - Infrastructure Fee (PrYr)			601-6110-4002	51,775	51,775			
					401,890	401,890			
W3	**NE 71st Street Water Tank and Pump Station (Phase 2)**		11018						
	WATER REVENUE BOND			602-6210-4801	1,747,586	1,747,586			
					1,747,586	1,747,586			
W4	**Lakewood Hills Pump Station Replacement**		12013						
	WATER REVENUE BOND			602-6210-4801	349,365	349,365			
	CAPITAL PROJECTS - BEGINNING BALANCE - Infrastructure Fee (PrYr)			601-6110-4002	176,546	176,546			
					525,911	525,911			
W5	**Water Right Revisions (Rocky Creek and Big Creek)**		13014						
	TRANSFER FROM WATER FUND	303-3390-9022		602-6210-4602	-	-			
					-	-			
W7	**Fixed-base Metering System (Year 1 of 3)**		12029						
	WATER REVENUE BOND			602-6210-4602	500,000	500,000			
					500,000	500,000			
W8	**Pave Parking Lot at WTF**		14012						
	TRANSFER FROM WATER FUND	303-3390-9022		602-6210-4602	-	-			
					-	-			
W9	**WTF Hallway Expansion**		14013						
	TRANSFER FROM WATER GOB DEBT SERVICE	201-2110-9022		602-6210-4618	9,074	9,074			
	TRANSFER FROM WATER FUND	303-3390-9022		602-6210-4602	20,926	20,926			
					30,000	30,000			

Proj. Sheet No.	Project name/Funding Source	Transfers From	Activity Code	Project Revenue Source	FY 2014-15 Total Proposed	Water Capital Projects	Wastewater Capital Projects	Capital Projects	Swimming Pool
W10	**Old WTF Demolition/Construction of Storage Garage**		14014						
	WATER REVENUE BOND			602-6210-4602	200,000	200,000			
					200,000	200,000			
W11	**Water Distribution System Flushing Plan**		14015						
	TRANSFER FROM WATER FUND	303-3390-9022		602-6210-4602	40,000	40,000			
					40,000	40,000			
W12	**Candletree Pump Station Replacement**		14016						
	WATER REVENUE BOND			602-6210-4602	500,000	500,000			
					500,000	500,000			
	Calgon Carbon Garnulate Activatied Carbon (GAC) Vessel Model 12-30		14017						
	WATER REVENUE BOND			602-6210-4602	283,000	283,000			
					283,000	283,000			
	Emergency Generator		14018						
	WATER REVENUE BOND			602-6210-4602	326,250	326,250			
					326,250	326,250			
	PRIOR YEAR ROOM TAX FUNDED PROJECT - BEGINNING FUND BALANCE			601-6110-4002	90,000			90,000	
	OTHER ELIGIBLE REVENUE BOND FUNDED PROJECTS (Includes Interest Earnings)			602-6210-7024	519,799	519,799			
	REVENUE BOND ISSUANCE COSTS			602-6210-8001	80,000	80,000			
			Total Projects		**25,376,360**	**5,274,869**	**3,473,225**	**8,825,654**	**7,802,612**
	LID Code Update Study								
	STATE TGM GRANT			601-6110-4212	65,000			65,000	
	TRANSFER FROM GENERAL FUND	101-1900-9004			15,000			15,000	
					80,000			80,000	
	TRANSFER TO PROPRIETORY CAPITAL PROJECTS - WATER	601-9110-9999			228,321			228,321	
	CONTINGENCY - Temporary Parking of Interest Earnings						1,000	6,000	10,000
	UEFB - RESTRICTED FUNDS - BOND PREMIUM			601-6120-9905	381,973				381,973
			Total Requirements by Fund		**26,533,654**	**5,274,869**	**3,924,225**	**9,139,975**	**8,194,585**

Proj. Sheet No.	Project name/Funding Source	Transfers From	Activity Code	Project Revenue Source	FY 2014-15 Total Proposed	Water Capital Projects	Wastewater Capital Projects	Capital Projects	Swimming Pool

SUMMARY SCHEDULE OF SOURCES OF FUNDS

	Water Proj.	WW Project	Capital Proj.	CP - Swim Pool
Beginning Fund Balance			1,240,032	7,802,612
BFB - Swim Pool less Restricted Premium				381,973
Transfer from Water Fund	87,359			
Transfer from Wastewater		464,139		
Transfer from Capital Projects	228,321			
Transfer from Storm Drain SDC			180,000	
Transfer from General Fund			15,000	
Transfer from Water GOB Debt Service	109,189			
State TGM Grant			65,000	
Water Revenue Bond Proceeds	4,080,201			
DEQ/CWSRF Loan		2,559,086		
Non-Point CWSRF Loan		450,000	2,559,359	
NURA - South Beach			3,193,106	
OWRD WATER SUPPLY GRANT	250,000			
Infrastructure Fee Revenue			476,334	
Newport Gas Tax			180,000	
State Gas Tax			15,000	
2014 IS TEA Funds			108,245	
FEMA			536,630	
LID - Matching Funds			496,000	
Ksenyia Sidewalk Bond			11,769	
IFA Emergency Public Works Grant			57,500	
Interest Earnings		1,000	6,000	10,000
Remaining Unallocated Revenue Bond Proceeds plus Interest earnings estimated at $100,000	519,799			
Total Sources of Funds for Projects and Materials & Services	**5,274,869**	**3,474,225**	**9,139,975**	**8,194,585**
Grand Total of Resources $26,083,654				

Requesting Fund	Department	Priority	Description	Qty	Department Request	City Manager Proposed	Budget Committee Approved	City Council Adopted	Funding Expense Category
General Fund	**Finance**	1	Security lock for Finance Door	1	2,500	2,500	2,500		GF - 101-1050-7012
General Fund	**Police**	**1**	Patrol Vehicles - SUV	4	180,000	135,000	135,000	(3 Cars)	GF - 101-1070-7004
		2	Records Management System	1	86,000	86,000	86,000		GF - 101-1070-7010
		3	Body Worn Video Cameras	17	18,000	-			GF - 101-1070-7010
		4	ICOP Server	2	10,000	10,000	10,000		GF - 101-1070-7010
		5	Radio Receivers	2	30,000	-			GF - 101-1070-7003
		8	Electronic Citations	5	40,000	-			GF - 101-1070-7010
		10	Carpet	2	3,250	-			GF - 101-1070-7013
		---	Emergency Generator	1	100,000	-			GF - 101-1070-7003
			Reserve Fund Requests	See 101-1070-9019					**Reserve Fund Requests - 501-5110**
		6	**Canine Replacement**	**1**	**10,000**	10,000	10,000		Original cost @ $82,000
		7	**Parking Lot Fence**	**1**	**10,000**	10,000	10,000		Total estimated cost @ $40,000
		9	**Lockers**	**2**	**10,000**	10,000	10,000		Total estimated cost @ $40,000
			Total Police		**497,250**	**261,000**	**261,000**	-	
General Fund	**Fire**		Firecomm System		6,000	-			GF - 101-1090-7003
			Ambulance Equipment		10,000	-			GF - 101-1090-7003
			Defib/ALS Monitor		20,000	-			GF - 101-1090-7003
			New Turnout Gear, Helmets, boots	5	15,000	15,000	15,000		GF - 101-1090-7003
			Turnout Gear, Helmets & Boots	6	18,000	18,000	18,000		GF - 101-1090-7003
			Firehose		8,000	-			GF - 101-1090-7003
			Copier		4,000	-			GF - 101-1090-7003
			EMS Jackets	20	6,000	-			GF - 101-1090-7003
			Fire Engine	1	400,000		See Reserve Fund		GF - 501-5120-7004
			Tools & Equipment for New Engine		25,000		See Reserve Fund		GF - 501-5120-7005
			Ruggedized Laptops	2	18,960	18,960	18,960		GF - 101-1090-7010
			NFPA Codes		1,200	1,200	1,200		GF - 101-1090-7010
			Training Videos		6,535	-			GF - 101-1090-7010
			Training Videos		2,070	-			GF - 101-1090-7010
			Training Videos		5,475	-			GF - 101-1090-7010
			Training Videos		1,480	-			GF - 101-1090-7010
			Overhead Door and Openers	2	8,000	-			GF - 101-1090-7013
			LED Floodlight Array	4	1,200	-			GF - 101-1090-7013
			Reserve Fund Requests	See 101-1090-9019					**Reserve Fund Requests - 501-5120**
			Future Needs such as Fire Apparatus		250,000	150,000	150,000		Future Requests Total $1,180,000
			Total Fire		**806,920**	**203,160**	**203,160**	-	

Requesting Fund	Department	Priority	Description	Qty	Department Request	City Manager Proposed	Budget Committee Approved	City Council Adopted	Funding Expense Category
General Fund	**Library**		Lounge Seating	18	10,000	10,000	10,000		GF - 101-1100-7013
			Commuter Carrels	8	14,320	14,320	14,320		GF - 101-1100-7013
			End Tables	10	3,500	3,500	3,500		GF - 101-1100-7013
			Security Cameras	4	4,000	4,000	4,000		GF - 101-1100-7013
			Total Fire		**31,820**	**31,820**	**31,820**	-	
General Fund	**Parks Operations**		2014 Ford 650 w/Swap Loader	1	89,066	-	-		GF - 101-1330-7004
General Fund	**Community Develop**		ArcGIS for Desktop concurrent License	1	3,500	3,500	3,500		GF - 101-1400-7010
TOTAL GENERAL FUND - Capital Outlay Capital Equipment Category					**1,431,056**	**501,980**	**501,980**	-	
Public Works Admin	**Engineering**		Metal Detector	1	2,500	2,500	2,500		PWAF - 301-3120-7003
			Data Collector for Total Station	1	5,000	5,000	5,000		PWAF - 301-3120-7010
	TOTAL PUBLIC WORKS ADMIN FUND				**7,500**	**7,500**	**7,500**	-	
	Storm Drain		Swartze Sweeper	1	220,000	220,000	220,000		St.F - 302-3220-7004 - FY 2013-14 Reserve of $93,384
	TOTAL STREETS FUND				**220,000**	**220,000**	**220,000**	-	
Water Fund	**Water Plant**	1	Sure-flow Cleaning Intake Screen	1	38,800	38,800	38,800		WF - 303-3310-7003
									WF - 303-3310-7003
			Electric Automatic Gate Operator	1	6,000				WF - 303-3310-7005
			Total Water Treatment		**44,800**	**38,800**	**38,800**	-	
	Distribution		2014 John Deere 410K Backhoe Loader	1	93,000	93,000	93,000		WF - 303-3320-7003
			F 550 Crew Cab Truck w/Utility Box & Crane	1	75,000				WF - 303-3320-7004
			Total Water Distribution		**168,000**	**93,000**	**93,000**	-	
	TOTAL WATER FUND				**212,800**	**131,800**	**131,800**	-	
Wastewater Fund	**WW Plant**		Skidloader With Mulcher Head	1	125,000	125,000	125,000		WWF - 304-3410-7006
	TOTAL WASTEWATER FUND				**125,000**	**125,000**	**125,000**	-	

Requesting Fund	Department	Priority	Description	Qty	Department Request	City Manager Proposed	Budget Committee Approved	City Council Adopted	Funding Expense Category
Parks & Recreation Fund	Rec Center		Recumbent Bikes	2	8,990	8,990	8,990		P&RF - 401-4150-7003
			Precor Treadmill TRM885	2	23,890	-	-		P&RF - 401-4150-7003
			Advantage Student Stack Chairs	191	3,261	3,261	3,261		P&RF - 401-4150-7030
	TOTAL PARKS & RECREATION FUND				**36,141**	**12,251**	**12,251**	**-**	
Airport Fund	Operations		Ford F-250 Super Duty SRW 4WD Crew Cab	1	50,000	-	-		AF - 402-4210-7004
	TOTAL AIRPORT FUND				**50,000**	**-**	**-**	**-**	
			Fire Engine	1	400,000	400,000	400,000		GF - 501-5120-7004
Reserve Fund	Fire Reserve		Tools & Equipment for New Engine		25,000	25,000	25,000		GF - 501-5120-7005
	TOTAL RESERVE FUND				**425,000**	**425,000**	**425,000**	**-**	
CAPITAL OUTLAY - CAPITAL EQUIPMENT CATEGORY - ALL FUNDS					2,507,497	1,423,531	1,423,531		

SUMMARY SCHEDULE OF GENERAL OBLIGATION BOND DEBT SERVICE

YEAR	2008 GO BOND WWTP Bonds	2009 GO BOND WTP Bonds	2013 GO BOND Swim Pool Bonds	TOTAL
2014-15	933,400.00	842,225.00	476,907.19	2,252,532.19
2015-16	935,925.00	904,825.00	488,418.76	2,329,168.76
2016-17	937,400.00	964,450.00	504,518.76	2,406,368.76
2017-18	942,825.00	1,022,050.00	523,068.76	2,487,943.76
2018-19	947,025.00	1,088,900.00	545,868.76	2,581,793.76
2019-20		2,013,500.00	560,068.76	2,573,568.76
2020-21		2,075,000.00	573,268.76	2,648,268.76
2021-22		2,134,999.60	585,468.76	2,720,468.36
2022-23		2,200,000.00	601,668.76	2,801,668.76
2023-24		2,265,000.00	616,668.76	2,881,668.76
2024-25		2,335,000.00	630,468.76	2,965,468.76
2025-26		2,405,000.00	647,418.76	3,052,418.76
2026-27		2,475,000.00	662,887.50	3,137,887.50
2027-28		2,550,000.00	681,800.00	3,231,800.00
2028-29		2,625,000.00	700,600.00	3,325,600.00
2029-30			717,800.00	717,800.00
2030-31			733,400.00	733,400.00
2031-32			752,400.00	752,400.00
2032-33			769,600.00	769,600.00
	4,696,575.00	27,900,949.60	11,772,301.05	44,369,825.65

"2008" GENERAL OBLIGATION WASTEWATER TREATMENT PLANT REFUNDING BONDS
and Interest Requirements as of June 30, 2014

Vendor: **BANK OF AMERICA** Payment Dates: **(AUG/FEB)**

YEAR	201-2120-8004 PRINCIPAL	201-2120-8005 INTEREST	FEES	TOTAL	INTERST RATE
2014-15	785,000.00	148,400.00		933,400.00	3.50%
2015-16	815,000.00	120,925.00		935,925.00	3.50%
2016-17	845,000.00	92,400.00		937,400.00	3.50%
2017-18	880,000.00	62,825.00		942,825.00	3.50%
2018-19	915,000.00	32,025.00		947,025.00	3.50%
	4,240,000.00	456,575.00	0.00	4,696,575.00	

"2009" GENERAL OBLIGATION WATER TREATMENT PLANT BONDS
and Interest Requirements as of June 30, 2014

Vendor: **U.S. BANK** Payment Dates: **(DEC/JUN)**

YEAR	201-2130-8014 PRINCIPAL	201-2130-8015 INTEREST	FEES	TOTAL	INTERST RATE
2014-15	640,000.00	202,225.00		842,225.00	3.50%
2015-16	725,000.00	179,825.00		904,825.00	3.50%
2016-17	810,000.00	154,450.00		964,450.00	4.00%
2017-18	900,000.00	122,050.00		1,022,050.00	**
2018-19	1,010,000.00	78,900.00		1,088,900.00	4.00%
2019-20	1,476,407.15	537,092.85		2,013,500.00	**
2020-21	1,137,805.50	937,194.50		2,075,000.00	5.00%
2021-22	1,100,080.10	1,034,919.50		2,134,999.60	5.10%
2022-23	1,070,476.00	1,129,524.00		2,200,000.00	5.15%
2023-24	1,033,610.10	1,231,389.90		2,265,000.00	5.24%
2024-25	992,888.70	1,342,111.30		2,335,000.00	5.36%
2025-26	953,895.15	1,451,104.85		2,405,000.00	5.46%
2026-27	915,502.50	1,559,497.50		2,475,000.00	5.55%
2027-28	878,143.50	1,671,856.50		2,550,000.00	5.64%
2028-29	841,732.50	1,783,267.50		2,625,000.00	5.72%
	14,485,541.20	13,415,408.40	0.00	27,900,949.60	

"2013" GENERAL OBLIGATION SWIMMING POOL BONDS
and Interest Requirements as of June 30, 2014

Vendor: **U.S. BANK** Payment Dates: **(DEC/JUN)**

YEAR	201-2140-8026 PRINCIPAL	201-2140-8027 INTEREST	FEES	TOTAL	INTERST RATE
2014-15	50,000.00	426,907.19		476,907.19	2.00%
2015-16	195,000.00	293,418.76		488,418.76	2.00%
2016-17	215,000.00	289,518.76		504,518.76	3.00%
2017-18	240,000.00	283,068.76		523,068.76	3.00%
2018-19	270,000.00	275,868.76		545,868.76	4.00%
2019-20	295,000.00	265,068.76		560,068.76	4.00%
2020-21	320,000.00	253,268.76		573,268.76	4.00%
2021-22	345,000.00	240,468.76		585,468.76	4.00%
2022-23	375,000.00	226,668.76		601,668.76	4.00%
2023-24	405,000.00	211,668.76		616,668.76	4.00%
2024-25	435,000.00	195,468.76		630,468.76	3.00%
2025-26	465,000.00	182,418.76		647,418.76	3.125%
2026-27	495,000.00	167,887.50		662,887.50	3.25%
2027-28	530,000.00	151,800.00		681,800.00	4.00%
2028-29	570,000.00	130,600.00		700,600.00	4.00%
2029-30	610,000.00	107,800.00		717,800.00	4.00%
2030-31	650,000.00	83,400.00		733,400.00	4.00%
2031-32	695,000.00	57,400.00		752,400.00	4.00%
2032-33	740,000.00	29,600.00		769,600.00	4.00%
	7,900,000.00	3,872,301.05	0.00	11,772,301.05	

"2010A" GENERAL OBLIGATION-WASTEWATER LOAN REFUNDING
and Interest Requirements as of June 30, 2014

Vendor: **U.S. BANK** Payment Dates: **(DEC/JUN)**

YEAR	202-2210-8016 PRINCIPAL	202-2210-8017 INTEREST	FEES	TOTAL	INTERST RATE
2014-15	415,000.00	156,406.26		571,406.26	3.13%
2015-16	425,000.00	143,437.50		568,437.50	3.50%
2016-17	440,000.00	128,562.50		568,562.50	4.00%
2017-18	455,000.00	110,962.50		565,962.50	4.00%
2018-19	470,000.00	92,762.50		562,762.50	4.00%
2019-20	485,000.00	73,962.50		558,962.50	4.25%
2020-21	505,000.00	53,350.00		558,350.00	4.00%
2021-22	525,000.00	33,130.00		558,130.00	4.25%
2022-23	255,000.00	10,837.50		265,837.50	4.25%

"2007" SEAL ROCK WATER
and Interest Requirements as of June 30, 2014

Vendor: **Seal Rock Water District** Payment Dates: **(Monthly)**

YEAR	202-2220-8022 PRINCIPAL	202-2220-8023 INTEREST	FEES	TOTAL	INTERST RATE
2014-15	20,207.82	39,792.18		60,000.00	4.75%
2015-16	21,188.86	38,811.14		60,000.00	4.75%
2016-17	22,217.52	37,782.48		60,000.00	4.75%
2017-18	23,296.13	36,703.87		60,000.00	4.75%
2018-19	24,427.12	35,572.88		60,000.00	4.75%
2019-20	25,613.00	34,387.00		60,000.00	4.75%
2020-21	26,856.47	33,143.53		60,000.00	4.75%
2021-22	28,160.28	31,839.72		60,000.00	4.75%
2022-23	29,527.40	30,472.60		60,000.00	4.75%
2023-37	625,418.34	239,581.90		865,000.24	4.75%

"2007" LOCAP FLEX LEASE PROGRAM
and Interest Requirements as of June 30, 2014

Vendor: **US BANK** Payment Dates: **(DEC/JUN)**

YEAR	203-2230-8008 PRINCIPAL	203-2230-8009 INTEREST	203-2230-8001 FEES	TOTAL	INTERST RATE
2014-15	15,000.00	9,583.75	400.00	24,983.75	5.00%
2015-16	15,000.00	8,875.00	370.00	24,245.00	5.00%
2016-17	15,000.00	8,125.00	340.00	23,465.00	5.00%
2017-18	20,000.00	7,250.00	310.00	27,560.00	5.00%
2018-19	20,000.00	6,250.00	270.00	26,520.00	5.00%
2019-20	20,000.00	5,250.00	230.00	25,480.00	5.00%
2020-21	20,000.00	4,250.00	150.00	24,400.00	5.00%
2021-22	25,000.00	3,125.00	150.00	28,275.00	5.00%
2022-23	25,000.00	1,875.00	100.00	26,975.00	5.00%
2023-24	25,000.00	625.00	50.00	25,675.00	5.00%

"2009" LOCAP FLEX LEASE PROGRAM
and Interest Requirements as of June 30, 2014

Vendor: **US BANK** Payment Dates: **(DEC/JUN)**

YEAR	203-2230-8012 PRINCIPAL	203-2230-8013 INTEREST	203-2230-8001 FEES	TOTAL	INTERST RATE
2014-15	255,000.00	39,965.00	1,500.00	296,465.00	5.00%
2015-16	260,000.00	33,590.00	1,500.00	295,090.00	5.00%
2016-17	265,000.00	26,440.00	1,500.00	292,940.00	5.00%
2017-18	275,000.00	18,490.00	1,500.00	294,990.00	5.00%
2018-19	285,000.00	9,690.00	1,500.00	296,190.00	5.00%

"2013" NORTH SIDE FIRE HALL
and Interest Requirements as of June 30, 2014

Vendor: **SANTIAM ESCROW, INC.** Payment Dates: **(Monthly)**

YEAR	203-2230-8130 PRINCIPAL	203-2230-8131 INTEREST	203-2230-8001 FEES	TOTAL	INTERST RATE
2014-15	12,979.57	11,693.03	72.00	24,744.60	5.00%
2015-16	13,643.63	11,028.97	72.00	24,744.60	5.00%
2016-17	14,341.66	10,330.94	72.00	24,744.60	5.00%
2017-18	198,791.15	3,282.41	24.00	202,097.56	5.00%

"2011" Workstation Lease Contract
as of June 30, 2014

Vendor: **DELL FINANCIAL SERVICES**
Lease Contract No.: **811-8799779-003**

YEAR	101-1025-6308 PRINCIPAL
2014-15	2,515.79
	2,515.79

"2013" Workstation Lease Contract
as of June 2014

Vendor: **DELL FINANCIAL SERVICES**
Lease Contract No.: **811-8799779-005**

YEAR	101-1025-6308 PRINCIPAL
2014-15	8,749.56
2015-16	8,749.56
	17,499.12

"2013" UC Server Lease Contract
as of June 30, 2014

Vendor: **DELL FINANCIAL SERVICES**
Lease Contract No.: **810-6653132-001**

YEAR	101-1025-6308 PRINCIPAL
2014-15	9,643.08
2015-16	4,821.54
	14,464.62

"2013" HV Server Lease Contract
as of June 30, 2014

Vendor: **DELL FINANCIAL SERVICES**
Lease Contract No.: **810-6653132-002**

YEAR	101-1025-6308 PRINCIPAL
2014-15	9,510.76
2015-16	9,510.76
	19,021.52

"2015" Server Lease Contract - (Estimated)
as of June 30, 2014

Vendor: **DELL FINANCIAL SERVICES**
Lease Contract No.:

YEAR	101-1025-6308 PRINCIPAL
2014-15	29,878.48
2015-16	29,878.48
2016-17	29,878.48
	89,635.44

"2015" Workstation Lease Contract - (Estimated)
as of June 30, 2014

Vendor: **DELL FINANCIAL SERVICES**
Lease Contract No.:

YEAR	101-1025-6308 PRINCIPAL
2014-15	10,874.60
2015-16	10,874.60
2016-17	10,874.60
2017-18	10,874.60
	43,498.40

DELL FINANCIAL SERVICES - SUMMARY

YEAR	FY 2014 / 2015	FY 2015 / 2016	FY 2016 / 2017	FY 2017 / 2018	TOTAL
2011 Work Stations	2,515.79				2,515.79
2013 Work Stations	8,749.56	8,749.56			17,499.12
2013 UC Server	9,643.08	4,821.54			14,464.62
2013 HV Server	9,510.76	9,510.76			19,021.52
2015 Server	29,878.48	29,878.48	29,878.48		89,635.44
2015 Work Stations	10,874.60	10,874.60	10,874.60	10,874.60	43,498.40
	71,172.27	63,834.94	40,753.08	10,874.60	186,634.89

GL NO	DESCRIPTION	AMOUNT	AMOUNT
101-1900-4502	PROVIDED FOR PUB WKS FUND BY GEN FUND		32,098.00
301-3110-6701	PROVIDED BY GEN FUND FOR PUB WKS FUND	32,098.00	
101-1900-4503	PROVIDED FOR STREETS FUND BY GEN FUND		62,907.00
302-3210-6701	PROVIDED BY GEN FUND FOR STREET FUND	31,454.00	
302-3220-6701	PROVIDED BY GEN FUND FOR STREET FUND-Storm	31,453.00	
101-1900-4504	PROVIDED FOR WATER FUND BY GEN FUND		231,685.00
303-3390-6701	PROVIDED BY GEN FUND FOR WATER FUND	231,685.00	
101-1900-4505	PROVIDED FOR WASTEWATER FUND BY GEN FUND		276,197.00
304-3490-6701	PROVIDED BY GEN FUND FOR WASTEWATER FUND	276,197.00	
101-1900-4506	PROVIDED FOR AIRPORT FUND BY GEN FUND		54,679.00
402-4210-6701	PROVIDED BY GEN FUND FOR AIRPORT	54,679.00	
101-1900-4507	PROVIDED FOR BLDG INSP FUND BY GEN FUND		25,051.00
404-4410-6701	PROVIDED BY GEN FUND FOR BLDG INSP FUND	25,051.00	
101-1900-4508	PROVIDED FOR PARKS & REC FUND BY GEN FUND		73,799.00
401-4110-6710	PROVIDED BY GEN FUND FOR PARKS & REC	8,120.00	
401-4130-6710	PROVIDED BY GEN FUND FOR PARKS & REC	6,976.00	
401-4140-6710	PROVIDED BY GEN FUND FOR PARKS & REC	21,376.00	
401-4150-6710	PROVIDED BY GEN FUND FOR PARKS & REC	24,299.00	
401-4160-6710	PROVIDED BY GEN FUND FOR PARKS & REC	6,939.00	
401-4170-6710	PROVIDED BY GEN FUND FOR PARKS & REC	6,089.00	
101-1900-4509	PROVIDED FOR AGATE BEACH FUND BY GEN FUND		270.00
406-4610-6701	PROVIDED BY GEN FUND FOR AGATE BEACH FUND	270.00	
101-1900-4510	PROVIDED FOR ROOM TAX FUND BY GEN FUND		80,975.00
403-4310-6701	PROVIDED BY GEN FUND FOR ROOM TAX	80,975.00	
101-1900-4511	PROVIDED FOR PUB PKG FUND BY GEN FUND		3,000.00
405-4520-6701	PROVIDED BY GEN FUND FOR PUB PARKING FUND	155.00	
405-4530-6701	PROVIDED BY GEN FUND FOR PUB PARKING FUND	965.00	
405-4540-6701	PROVIDED BY GEN FUND FOR PUB PARKING FUND	1,880.00	
101-1900-4513	PROVIDED FOR URA FUND BY GEN FUND		28,167.00
901-9120-6701	PROVIDED BY GEN FUND FOR URA FUND	28,167.00	
101-1900-4521	PROVIDED FOR HOUSING FUND BY GEN FUND		4,743.00
407-4710-6701	PROVIDED BY GEN FUND FOR HOUSING FUND	4,743.00	
301-3110-4505	PROVIDED FOR WASTEWATER BY PUB WKS FUND		309,399.00
304-3490-6702	PROVIDED BY PUB WKS FOR WASTEWATER FUND	309,399.00	
301-3110-4503	PROVIDED FOR WATER BY PUB WKS FUND		308,833.00
303-3390-6702	PROVIDED BY PUB WKS FOR WATER FUND	308,833.00	
301-3120-4504	PROVIDED FOR STREETS BY PUB WKS FUND		150,000.00
302-3210-6702	PROVIDED BY PUB WKS FOR STREET FUND	75,000.00	
302-3220-6702	PROVIDED BY PUB WKS FOR STREET FUND-Storm	75,000.00	
304-3490-6703	PROVIDED BY AIRPORT FOR WASTEWATER FUND	30,704.00	
402-4210-4505	PROVIDED FOR WASTEWATER FUND BY AIRPORT		30,704.00

GL NO	DESCRIPTION	AMOUNT	AMOUNT
302-3210-4510	PROVIDED BY STREET FUND FOR ROOM TAX		5,000.00
403-4310-6704	PROVIDED BY STREETS FOR ROOM TAX	5,000.00	
		1,677,507.00	1,677,507.00

GL NO	DESCRIPTION	AMOUNT	AMOUNT
101-1900-9002	TRANSFER TO AIRPORT FUND FROM GEN FUND	355,814.00	
402-4210-4606	TRANSFER FROM GEN FUND TO AIRPORT		355,814.00
101-1900-4616	TRANSFER FROM ROOM TAX TO GEN FUND (FAC MAIN)		5,000.00
403-4310-9001	TRANSFE TO GEN FUND FROM ROOM TAX	5,000.00	
501-5110-9022	TRANSFER TO PROPRIETARY CAPITAL PROJECTS	109,189.00	
602-6210-4999	TRANSFER FROM BONDED FUND TO PROP CAP PROJ FUND		109,189.00
202-2220-4602	TRANSFER FROM WASTEWATER FUND		200,000.00
304-3490-9017	TRANSFER TO PROPRIETARY DEBT FUND FROM WASTEWATER	200,000.00	
303-3390-9022	TRANSFER TO PROPRIETARY CAP PROJ FUND FROM WATER	87,359.00	
602-6210-4602	TRANSFER FROM WATER FUND TO PROP CAP PROJ FUND		87,359.00
304-3490-9022	TRANSFER TO PROPRIETARY CAP PROJ FROM WASTEWATER	464,139.00	
602-6220-4603	TRANSFER FROM WASTEWATER FUND TO PROP CAP PROJ FUND		464,139.00
101-1900-9004	TRANSFER TO CAP PROJ FUND FROM GEN FUND	15,000.00	
601-6110-4606	TRANSFER FROM GEN FUND TO CAPITAL PROJ FUND		15,000.00
101-1900-9005	TRANSFER TO GEN DEBT SERVICE FUND FROM GEN FUND	167,442.00	
203-2230-4606	TRANSFER FROM GEN FUND TO GEN DEBT		167,442.00
101-1900-9008	TRANSFER TO PARKS & REC FUND FROM GEN FUND	648,481.00	
401-4110-4606	TRANSFER FROM GEN FUND TO PARKS & REC FUND		252,502.00
401-4130-4606	TRANSFER FROM GEN FUND TO PARKS & REC FUND		52,577.00
401-4140-4606	TRANSFER FROM GEN FUND TO PARKS & REC FUND		123,784.00
401-4150-4606	TRANSFER FROM GEN FUND TO PARKS & REC FUND		145,731.00
401-4160-4606	TRANSFER FROM GEN FUND TO PARKS & REC FUND		37,332.00
401-4170-4606	TRANSFER FROM GEN FUND TO PARKS & REC FUND		36,555.00
101-1900-9010	TRANSFER TO HOUSING FUND FROM GEN FUND	13,000.00	
407-4710-4606	TRANSFER FROM GEN FUND TO HOUSING FUND		13,000.00
404-4410-4606	TRANSFER FROM GEN FUND TO BLDG INSP		3,045.00
101-1900-9018	TRANSFER TO BDG INSP FUND FROM GEN FUND	3,045.00	
101-1900-9019	TRANSFER TO RESERVE FUND FROM GEN FUND-FIRE	150,000.00	
501-5120-4606	TRANSFER FROM GEN FUND FIRE TO RESERVE FUND		150,000.00
101-1900-9020	TRANSFER TO RESERVE FUND FROM GEN FUND-POLICE	30,000.00	
501-5110-4606	TRANSFER FROM GEN FUND POLICE TO RESERVE FUND		30,000.00
202-2210-4603	TRANSFER FROM WASTEWATER FUND TO PROP DEBT		431,113.00
304-3490-9017	TRANSFER TO PROPRIETARY DEBT FUND FROM WASTEWATER	431,113.00	
202-2210-4615	TRANSFER FROM SDC FUND TO PROP DEBT		10,000.00
306-3630-9017	TRANSFER TO PROP DEBT FUND FROM SDC WASTEWATER	10,000.00	
202-2210-4616	TRANSFER FROM ROOM TAX FUND TO PROP DEBT		127,325.00
403-4310-9017	TRANSFER TO PROP DEBT FROM ROOMTAX	127,325.00	
202-2220-4602	TRANSFER FROM WASTEWATER FUND TO PROP DEBT		60,000.00
303-3390-9017	TRANSFER TO PROPRIETARY DEBT FUND FROM WATER	60,000.00	

GL NO	DESCRIPTION	AMOUNT	AMOUNT
203-2230-4601	TRANSFER FROM STREET FUND TO GEN DEBT		62,190.00
302-3210-9005	TRANSFER TO GEN DEBT FUND FROM STREET MAINT	31,095.00	
302-3220-9005	TRANSFER TO GEN DEBT FUND FROM STREET-Storm	31,095.00	
203-2230-4602	TRANSFER FROM WATER FUND TO GEN DEBT		4,553.00
303-3390-9005	TRANSFER TO GEN DEBT FUND FROM WATER	4,553.00	
303-3390-9011	TRANSFER TO STREET FUND FROM WATER	141,586.00	
302-3210-4602	TRANSFER FROM WATER FUND TO STREET FUND		141,586.00
203-2230-4603	TRANSFER FROM SEWER FUND TO GEN DEBT		31,337.00
304-3490-9005	TRANSFER TO GEN DEBT FUND FROM WASTEWATER	31,337.00	
203-2230-4610	TRANSFER FROM AIRPORT TO GEN DEBT		6,746.00
402-4210-9115	TRANSFER TO DEBT SERVICE FUND TO AIRPORT	6,746.00	
203-2230-4612	TRANSFER FROM LINE UNDER TO GEN DEBT		59,435.00
305-3510-9005	TRANSFER TO GENERAL DEBT FUND FROM LINE UNDER	59,435.00	
203-2230-4616	TRANSFER FROM ROOM TAX TO GEN DEBT		14,491.00
403-4310-9005	TRANSFER TO GEN DEBT FUND FROM ROOM TAX	14,491.00	
204-2410-4602	TRANSFER FROM WATER FUND TO REV BOND DEBT		662,160.00
303-3390-9021	TRANSFER TO REV BOND FUND FROM WATER	662,160.00	
302-3210-4603	TRANSFER FROM WASTEWATER FUND TO STREET FUND		188,758.00
304-3490-9011	TRANSFER TO STREET FUND FROM WASTEWATER	188,758.00	
306-3650-9004	TRANSFER TO CAP PROJ FUND FROM SDC STORM DRAIN	180,000.00	
601-6110-4615	TRANSFER FROM SDC FUND TO CAPITAL PROJ FUND		180,000.00
401-4110-4616	TRANSFER FROM ROOM TAX FUND TO PARKS & REC FUND		21,277.00
401-4130-4616	TRANSFER FROM ROOM TAX FUND TO PARKS & REC FUND		21,141.00
401-4140-4616	TRANSFER FROM ROOM TAX FUND TO PARKS & REC FUND		49,774.00
401-4150-4616	TRANSFER FROM ROOM TAX FUND TO PARKS & REC FUND		58,598.00
401-4160-4616	TRANSFER FROM ROOM TAX FUND TO PARKS & REC FUND		15,011.00
401-4170-4616	TRANSFER FROM ROOM TAX FUND TO PARKS & REC FUND		14,699.00
403-4310-9008	TRANSFER TO PARKS & REC FROM ROOM TAX	180,500.00	
402-4210-4616	TRANSFER FROM ROOM TAX FUND TO AIRPORT		25,000.00
403-4310-9002	TRANSFER TO AIRPORT FUND FROM ROOM TAX	25,000.00	
601-6110-9999	TRANSFER FROM CAP PROJ FUND TO PROP CAP PROJ FUND	228,321.00	
602-6210-4999	TRANSFER TO PROP CAP PROJ FUND FROM CAP PROJ FUND		228,321.00
601-6110-4616	TRANSFER FROM SB URA FUND TO CAPITAL PROJ FUND		3,193,106.00
	TOTAL TRANSFERS FOR CITY FUNDS:	4,661,984.00	7,855,090.00
901-9120-9004	TRANSFER TO CAPITAL PROJ FROM SB URA CONST	3,193,106.00	
	TOTAL TRANSFER FOR CITY & NURA FUNDS:	7,855,090.00	7,855,090.00

CITY OF NEWPORT – EMPLOYEE ALLOCATIONS

FISCAL YEAR 2014-2015

Executive Assistance
- 50% General Fund / City Manager
- 50% General Fund / Court

Jr. System Administrator
- 68% General Fund / Information Technology
- 32% Public Works / Administration

PW Compliance / Safety Coordinator
- 50% General Fund / Safety Coordinator
- 50% Public Works / Engineering

Custodial Position
- 45% General Fund / Custodian
- 45% General Fund / Parks Maintenance
- 10% Water Fund / Water Plant

Executive Assistant
- 60% General Fund / Community Development
- 40% Building Inspection Fund

Code Administrator / Planner
- 85% General Fund / Community Development
- 15% Building Inspection Fund

Community Development Director
- 50% General Fund / Community Development
- 25% Building Inspection Fund
- 25% South Beach Urban Renewal Construction

Street Superintendent
- 50% Street Fund / Street Maintenance
- 50% Street Fund / Storm Drain Maintenance

STEPS FOR NON-UNION EMPLOYEES

	STEPS…								
Range	1	2	3	4	5	6	7	8	9
1	2,185	2,261	2,341	2,423	2,507	2,595	2,686	2,780	2,877
2	2,294	2,375	2,458	2,544	2,633	2,725	2,820	2,919	3,021
3	2,409	2,493	2,581	2,671	2,764	2,861	2,961	3,065	3,172
4	2,529	2,618	2,710	2,804	2,903	3,004	3,109	3,218	3,331
5	2,656	2,749	2,845	2,945	3,048	3,154	3,265	3,379	3,497
6	2,789	2,886	2,987	3,092	3,200	3,312	3,428	3,548	3,672
7	2,928	3,031	3,137	3,246	3,360	3,478	3,599	3,725	3,856
8	3,075	3,182	3,293	3,409	3,528	3,652	3,779	3,912	4,049
9	3,228	3,341	3,458	3,579	3,704	3,834	3,968	4,107	4,251
10	3,390	3,508	3,631	3,758	3,890	4,026	4,167	4,313	4,464
11	3,559	3,684	3,813	3,946	4,084	4,227	4,375	4,528	4,687
12	3,737	3,868	4,003	4,143	4,288	4,438	4,594	4,755	4,921
13	3,924	4,061	4,203	4,351	4,503	4,660	4,824	4,992	5,167
14	4,120	4,264	4,414	4,568	4,728	4,893	5,065	5,242	5,425
15	4,326	4,478	4,634	4,796	4,964	5,138	5,318	5,504	5,697
16	4,542	4,701	4,866	5,036	5,213	5,395	5,584	5,779	5,982
17	4,770	4,937	5,109	5,288	5,473	5,665	5,863	6,068	6,281
18	5,008	5,183	5,365	5,553	5,747	5,948	6,156	6,372	6,595
19	5,258	5,443	5,633	5,830	6,034	6,245	6,464	6,690	6,924
20	5,521	5,715	5,915	6,122	6,336	6,558	6,787	7,025	7,271
21	5,797	6,000	6,210	6,428	6,653	6,885	7,126	7,376	7,634

STEPS FOR Parks & Recreation Hrly Employees

	STEPS…								
Range	1	2	3	4	5	6	7	8	9
R-1	9.13	9.45	9.78	10.12	10.48	10.84	11.22	11.61	12.02
R-2	9.59	9.92	10.27	10.63	11.00	11.38	11.78	12.20	12.62
R-3	10.06	10.42	10.78	11.16	11.55	11.95	12.37	12.81	13.25
R-4	10.57	10.94	11.32	11.72	12.13	12.55	12.99	13.45	13.92
R-5	11.10	11.48	11.89	12.30	12.73	13.18	13.64	14.12	14.61
R-6	11.65	12.06	12.48	12.92	13.37	13.84	14.32	14.82	15.34
R-7	12.23	12.66	13.11	13.56	14.04	14.53	15.04	15.56	16.11
R-8	12.85	13.30	13.76	14.24	14.74	15.26	15.79	16.34	16.91

STEPS FOR Newport Employees Association

Range	STEPS… 1	2	3	4	5	6	7	8	9
4	2,552.75	2,642.60	2,734.62	2,829.89	2,929.49	3,032.34	3,138.43	3,247.77	3,361.44
5	2,680.49	2,774.68	2,871.03	2,971.71	3,075.64	3,183.90	3,295.41	3,410.16	3,529.25
6	2,814.74	2,913.25	3,015.02	3,120.03	3,229.37	3,343.04	3,459.96	3,581.21	3,705.71
7	2,955.47	3,058.32	3,165.50	3,275.92	3,390.67	3,509.76	3,632.09	3,759.84	3,890.83
8	3,102.71	3,210.96	3,323.55	3,440.47	3,560.64	3,685.14	3,813.97	3,948.21	4,085.70
9	3,257.52	3,372.27	3,490.27	3,612.61	3,738.19	3,869.18	4,004.50	4,145.24	4,290.31
10	3,420.99	3,541.15	3,664.57	3,792.32	3,925.47	4,062.96	4,204.78	4,352.02	4,504.66
11	3,592.04	3,717.62	3,847.53	3,982.85	4,121.42	4,266.49	4,415.89	4,569.62	3,729.84

NEA POSITION BY RANGE

Range	Position
4	Meter Reader
7	Utility Worker I; Engineering Tech
8	Utility Worker II; Plant Operator I
9	Plant Operator II
10	Sr. Utility Worker
11	Sr. Plant Operator

CITY OF NEWPORT - STEPS FOR POLICE ASSOC EMPLOYEES

Range	STEPS… 1	2	3	4	5	6	7	8	9
Police Officer	3,718	3,880	4,056	4,239	4,420	4,621	4,828	5,022	5,223
Comm Service Officer	3,166	3,299	3,443	3,592	3,742	3,903	4,071	4,213	4,360
Records/Evidence Clerk	2,667	2,773	2,882	3,001	3,122	3,248	3,375	3,493	3,615

STEPS FOR IAFF (Fire Fighters)

Range	STEPS… 1	2	3	4	5	6	7	8	9
Firefighers	3,580	3,706	3,836	3,969	4,108				
Engineer	3,978	4,117	4,261	4,411	4,564	4,724	4,890	5,061	5,238
Captain	5,346	5,533	5,726	5,927	6,134				

Range	NON UNION - POSITIONS
1	
2	Library Clerk
3	
4	Lead Lifeguard; Library I
5	Financial Specialist I; Control Desk Lead; Sr. Library Clerk
6	Librarian I; FBO Line Worker; Administrative Secretary; Aquatic Coordinator
7	Parks Maintenance - Landscape; Exective Assistant; Financial Specialist II; Facilities Mantance Worker II;
8	CMO Executive Assistant; Sr. Center Director; Sports Coordinator; PW Compliance/Safety Coordinator
9	Airport FBO Manager; Airport Ops Manager
10	Parks Maintenance Supervisor; Facilities Maintenance Worker III
11	Accountant; Supervising Librarian; Asst. Library Director; HR Generalist; Financial Specialist III; Aquatic Supervisor
12	Code Administrator/Planner
13	Jr. System Administrator; Recreation Superintendent
14	Street Superintendent; Water Plant Superintendent; Water Distribution Superintendent; Wastewater Supervisor
15	City Recorder/Special Projects; IT Manager; Asst Finance Director; Police Sergeant;
16	
17	Fire Marshall/Asst Fire Chief;
18	Police Lieutenant; Library Director; Parks & Recreation Director; Building Official, Asst. City Engineer
19	Community Development Director; Sr. Projects Manager
20	Fire Chief;
21	Finance Director; Police Chief;Public Works Director
CONTRACT	City Manager; Municipal Court Judge

Range	Parks/Recreation Part Time Job Position
RR1	Park Maintenance Worker.; Lifeguards; Building Attendent; Recreation Leader
RR2	Swim Instructor; Control Desk;
RR3	Lead Control Desk; Lead Fitness:
RR7	Park Maintenance Worker Lead

CITY OF NEWPORT
APPROVED BUDGET

PROPERTY TAX LEVY CALCULATION
FISCAL YEAR 2014-15

	FISCAL YEAR 2013-14	ESTIMATED FISCAL YEAR 2014-15	GENERAL FUND	DEBT SERVICE GO BONDS	TOTAL	NURA South Beach District
A. ANALYSIS OF TAXES REQUIRED IN FY 2014-15						
Property Tax Calculation Subject to Measure 50						
2014-15 Assessed Value Projected @ 1.03% Increase Over 2013-14						
Assessed Value on Tax Roll	1,207,747,440	1,220,187,239				
Less: Estimated NURA Assessed Value Excess	(120,599,150)	(120,700,000)				
Assessed Value - Calculate Rate @ $5.5938 per $1,000 AV	1,087,148,290	1,099,487,239	6,150,312	-	6,150,312	-
Add: Rounding factor			11	-	11	-
Property Taxes for General Obligation Bonded Debt						
Tax Levy for Wastewater Refunding Bonds - 2008 Issue			-	1,074,916	-	-
Tax Levy for Water Treatment Plant Bonds - 2009 Issue			-	973,720	-	-
Tax Levy for Swimming Pool Bonds - 2013 Issue				549,213	-	-
Tax Levy for NURA - South Beach District			-	-	-	1,971,417
PROJECTED TOTAL TAXES REQUIRED - FY 2014-15			**6,150,323**	**2,597,849**	**6,150,323**	**1,971,417**
B. BUDGET REQUIREMENTS FOR THE ENSUING FISCAL YEAR 2014-15 BEGINNING JULY 1, 2014						
PROJECTED TOTAL TAXES TO BE REQUIRED			6,150,323	2,597,849	8,748,172	1,971,417
Less: Estimated Property Taxes Not to be Received in First Year @ 7.0% Uncollected Amounts and Discounts Allowed			(430,523)	(181,849)	(612,372)	(137,999)
TAXES NECESSARY TO BALANCE THE BUDGET			**5,719,800**	**2,416,000**	**8,135,801**	**1,833,418**
Add: Budget Resources, Except Taxes to be Levied or Imposed in FY 2014-15			7,475,321	721,375	8,196,695	1,933,858
TOTAL BUDGET REQUIREMENTS - General Fund & Debt Service Accounts			13,195,121	3,137,375	16,332,496	3,767,276
C. GENERAL TAX RATE ON TAXES TO BE IMPOSED - Per $1,000 Assessed Value		Permanent Rate	5.5938			
D. BONDED DEBT - Combined Estimated Tax Rate per $1,000 AV on Imposed Taxes of $2,595,849			2.3628			
Tax Levy for Wastewater Refunding Bonds - 2008 Issue			0.9777			
Tax Levy for Water Treatment Plant Bonds - 2009 Issue			0.8856			
Tax Levy for Swimming Pool Bonds - 2013 Issue			0.4995			

NOTE: For General Fund, see page 3. For Debt Services, see page 42 for Wastewater Bond Debt, Water Treatment Bond Debt and Swimming Pool Bond Debt. For NURA - South Beach District, see page 152.

CITY OF NEWPORT, OREGON

GENERAL OBLIGATION BONDS DEBT SERVICE REQUIREMENTS
RECONCILIATION OF BUDGET COMMITTEE APPROVED LEVY AMOUNT TO PROPOSED BUDGET FOR FY 2014-15

CALCULATION BASIS

A.	Proposed Budget FY 2014-15	Approved Budget FY 2014-15	Variance FY 2014-15
Property Taxes for General Obligation Bonded Debt			
Tax Levy for Wastewater Refunding Bonds - 2008 Issue	1,074,916	921,221	153,695
Tax Levy for Water Treatment Plant Bonds - 2009 Issue	973,720	906,271	67,449
Tax Levy for Swimming Pool Bonds - 2013 Issue	549,213	549,213	-
PROJECTED TOTAL TAXES REQUIRED - FY 2014-15	**2,597,849**	**2,376,705**	**221,144**
Less: Estimated Property Taxes Not to be Received in First Year @ 7.0% Uncollected Amounts and Discounts Allowed	(181,849)	(166,369)	(15,480)
NET TAXES NECESSARY TO BALANCE THE BUDGET	**2,416,000**	**2,210,336**	**205,664**

B. **RECONCILIATION OF NET TAXES FOR BUDGET PURPOSES** @ 93.0%			
Tax Levy for Wastewater Refunding Bonds - 2008 Issue	999,672	856,736	142,936
Tax Levy for Water Treatment Plant Bonds - 2009 Issue	905,560	842,832	62,728
Tax Levy for Swimming Pool Bonds - 2013 Issue	510,768	510,768	-
NET TAXES FOR BUDGET PURPOSES - To Balance Budget	**2,416,000**	**2,210,336**	**205,664**

C. **ANALYSIS OF TAXES REQUIRED IN FY 2014-15**	Actual FY 2013-14	Estimated FY 2014-15
Property Tax Calculation Subject to Measure 50		
2014-15 Assessed Value Projected @ 1.03% Increase Over 2013-14		
Assessed Value on Tax Roll at October 15th	1,207,747,440	1,220,187,239
Less: Estimated NURA Assessed Value Excess	(120,599,150)	(120,700,000)
Assessed Value for Tax Rate Calculation per $1,000 Assessed Value (AV)	**1,087,148,290**	**1,099,487,239**

D. ADOPTING RESOLUTION BASIS: Based on Budget Committee Approval Motion, the Combined Tax levy is $2,376,705.

	Proposed Budget FY 2014-15	Approved Budget FY 2014-15	Variance FY 2014-15
TOTAL COMBINED TAXES REQUIREDFOR GOB DEBT SVC - FY 2014-15	**2,597,849**	**2,376,705**	**221,144**
Tax Levy for Wastewater Refunding Bonds - 2008 Issue	0.9777	0.8378	0.1399
Tax Levy for Water Treatment Plant Bonds - 2009 Issue	0.8856	0.8243	0.0613
Tax Levy for Swimming Pool Bonds - 2013 Issue	0.4995	0.4995	-
PROJECTED COMBINED TAX RATE FOR GOB DEBT SERVICE REQUIREMENTS	**2.3628**	**2.1616**	**0.2012**

CITY OF NEWPORT, OREGON

OREGON SHARED REVENUES
PUBLIC HEARING BEFORE THE BUDGET COMMITTEE ON THE POSSIBLE USES
FISCAL YEAR 2014-15 PROPOSED BUDGET

	REVENUE TYPE	CERTIFIED EST. POPULATION @ 7/1/2013	PER CAPITA RATES ESTIMATES	ESTIMATED REVENUES	
A.	GENERAL SHARED REVENUES	Not Applicable	Not Applicable	$ 115,000	*
B.	OTHER SHARED REVENUES				
	Liquor Tax	10,160	$ 14.25	$ 144,780	*
	Cigarette Tax	10,160	$ 1.25	$ 12,700	*
	Highway Gas Tax	10,160	$ 57.23	$ 581,457	99.0% of Allocation for Streets and Roads at $575,642 1.0% of Allocation for Bicycle Paths & Trails at $5,815

C. COMPARISON TO PROPOSED BUDGET REQUIREMENTS

	Total Budgets	Possible Use Revenues Allocated	
FY 2014-15 PROPOSED BUDGET - ALL FUNDS	$ 65,289,604		Summary of Funds
FY 2014-15 PROPOSED BUDGET - GENERAL FUND	$ 13,195,121	$ 272,480	* - See Pages 3 & 40
FY 2014-15 PROPOSED BUDGET - STREETS FUND FOR OPERATIONS (Fund 302)	$ 1,700,003	$ 566,487	Allocated - See Pages 61 & 66
- CAPITAL PROJECTS FUND (Fund 601)	$ 17,334,560	$ 15,000	Allocated - See Page 138
TOTAL STATE GAS TAX ALLOCATION		$ 581,487	

CITY OF NEWPORT, OREGON

STATE SHARED REVENUES - POSSIBLE USES
GENERAL ECONOMIC FACTORS AFFECTING THE FY 2014-15 BUDGET

I. POPULATION ESTIMATES:

	Population	Number Change	Percent Change
July 1, 2013	10,160	10	0.10%
July 1, 2012	10,150	85	0.85%
July 1, 2011	10,065	35	0.35%
July 1, 2010	10,030		
April 1, 2010 Census	9,989		

II. STATE SHARED REVENUES - ESTIMATES:

A. Per Capita Rates

	Liquor Tax	Cigarette Tax	State Gas Tax
FY 2014-15	$ 14.25	$ 1.25	$ 57.23
FY 2013-14	$ 14.12	$ 1.33	$ 55.91

B. Distributed on Per Capita Basis

	Liquor Tax	Cigarette Tax	State Gas Tax
FY 2014-15	$ 144,780	$ 12,700	$ 581,457
FY 2013-14	$ 143,318	$ 13,500	$ 567,487
Estimated Revenue Increase (Decrease)	**$ 1,462**	**$ (800)**	**$ 13,970**

C. Distributed Other Than by Per Capita

	State Shared Liquor Revenue	
FY 2014-15 - Estimate	**$ 115,000**	**Subject to Further Review**
FY 2013-14 Adopted Budget - Estimate	$ 110,000	
FY 2012-13 Actuals	$ 110,800	
FY 2011-12 Actuals	$ 130,131	
FY 2010-11 Actuals	$ 80,119	

FORM UR-1 NOTICE OF BUDGET HEARING

A public meeting of the Newport Urban Renewal Agency will be held on June 16, 2014 at 6:00 pm at Council Chambers, 169 SW Coast Highway, Newport, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2014 as approved by the Newport Urban Renewal Agency Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City of Newport, Finance Department, between the hours of 8:00 a. m. and 5:00 p. m. or online at www.NewportOregon.gov. This budget is for an annual. This budget was prepared on a basis of accounting that is the same as used the preceding year. If different, the major changes and their effect on the budget are:

Contact: Robert Gazewood Telephone: 541.574.0610 Email: b.gazewood@newportoregon.gov

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2012-13	Adopted Budget This Year 2013-14	Approved Budget Next Year 2014-15
Beginning Fund Balance/Net Working Capital	1,582,121	2,432,132	2,125,359
Federal, State and All Other Grants			417,629
Revenue from Bonds and Other Debt			5,400,000
Interfund Transfers	123,000		
All Other Resources Except Division of Tax & Special Levy	17,468	51,113	15,000
Revenue from Division of Tax	1,919,885	1,999,746	1,896,456
Revenue from Special Levy			
Total Resources	**3,642,474**	**4,482,991**	**9,854,444**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services			62,028
Materials and Services	60,036	61,251	61,717
Capital Outlay		110,000	1,525,000
Debt Service	1,332,147	1,376,406	1,265,079
Interfund Transfers	300,000	702,004	3,193,106
Contingencies		1,455,767	840,296
Unappropriated Ending Fund Balance	1,950,291	777,563	2,907,218
Total Requirements	**3,642,474**	**4,482,991**	**9,854,444**

FINANCIAL SUMMARY-REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program			
FTE for that unit or program			
North Side Urban Renewal District	17,673		
FTE			
South Beach Urban Renewal District - Construction	42,218	171,251	1,698,745
FTE			
South Beach Urban Renewal District - Debt	1,332,292	1,376,406	1,215,079
FTE			0
Non-Departmental / Non-Program	2,250,291	2,935,334	6,940,620
FTE			
Total Requirements	**3,642,474**	**4,482,991**	**9,854,444**
Total FTE	**0**	**0**	**0**

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

The Agency contemplates borrowing $5,400,000 in Fiscal Year 2014-15 in order to fund a number of major improvement projects. The borrowing will be bonded utilizing tax increment financing for the South Beach Urban Renewal District to repay these bonds. Personal services costs, including 0.25 FTEs, are being charged to the South Beach Urban REnewal District to offset the direct services provided by the Planning Department for various urban renewal initiatives.

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
Other Bonds	$7,306,000	$5,400,000
Total	$7,306,000	$5,400,000

***** If more space is needed to complete any section of this form, insert lines (rows) on this sheet or add sheets. You may delete unused lines.

Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
NORTH SIDE URBAN RENEWAL AGENCY										
Beginning Fund Balance	327,368	229,498	200,000	229,497	289,998	289,998				
Property Taxes Current	89,064	59,340			12,469	12,469				
Interest	938	1,159		51,113	656	656				
SDC FUND TOTAL...	417,370	289,997	200,000	280,610	303,123	303,123	-	-	-	-
SOUTH BEACH URA - CONSTRUCTION										
Beginning Fund Balance	576,699	528,909	592,645	592,645	309,691	309,691	269,539	269,539	269,539	
Grants							417,629	417,629	417,629	
Loan Proceeds							5,400,000	5,400,000	5,400,000	
Transfer from other Funds	758,160	123,000				450,000				
SDC FUND TOTAL...	1,334,859	651,909	592,645	592,645	309,691	759,691	6,087,168	6,087,168	6,087,168	-
SOUTH BEACH URBAN RENEWAL DISTRICT - DEBT										
Beginning Fund Balance	995,687	823,714	1,609,990	1,609,990	1,368,276	1,368,276	1,855,820	1,855,820	1,855,820	
Property Taxes Current	1,911,051	1,860,545	1,999,746	1,999,746	1,694,958	1,848,700	1,894,918	1,896,456	1,896,456	
Interest	14,738	16,309			8,977	15,250	15,000	15,000	15,000	
SB URA DEBT...	2,921,476	2,700,568	3,609,736	3,609,736	3,072,211	3,232,226	3,765,738	3,767,276	3,767,276	-
URBAN RENEWAL AGENCY TOTAL										
Beginning Fund Balance	1,899,754	1,582,121	2,402,635	2,432,132	1,967,965	1,967,965	2,125,359	2,125,359	2,125,359	
Property Taxes Current	2,000,115	1,919,885	1,999,746	1,999,746	1,707,427	1,861,169	1,894,918	1,896,456	1,896,456	
Grants	-	-	-	-	-	-	417,629	417,629	417,629	
Interest	15,676	17,468	-	51,113	9,633	15,906	15,000	15,000	15,000	
Loan Proceeds	-	-	-	-	-	-	5,400,000	5,400,000	5,400,000	
Transfer from other Funds	758,160	123,000	-	-	-	450,000	-	-	-	
SB URA DEBT...	4,673,705	3,642,474	4,402,381	4,482,991	3,685,025	4,295,040	9,852,906	9,854,444	9,854,444	-

FISCAL YEAR 2014-2015

	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
North Side URA										
Material & Services	22,365	17,673	20,000	-	501	501	-	-	-	
Transfer to other Funds	-	-	-	280,610	-	302,622	-	-	-	
Contingency	-	-	180,000	-	-	-	-	-	-	
Total Appropriation:	187,872	17,673	200,000	280,610	501	303,123	-	-	-	-
Unappropriated	229,498	272,324		-	302,622	-	-	-	-	
Total:	417,370	289,997	200,000	280,610	303,123	303,123	-	-	-	-
South Beach URA - Construction										
Personal Services	57,738	-	-	-	-	-	-	62,028	62,028	
Material & Services	100,212	42,218	61,251	61,251	34,900	58,758	61,717	61,717	61,717	
Capital Outlay	-	-	110,000	110,000	-	10,000	-	1,525,000	1,525,000	
Debt Service	-	-	-	-	-	-	50,000	50,000	50,000	
Transfer to other Funds	648,000	300,000	421,394	421,394	-	421,394	4,718,106	3,193,106	3,193,106	
Contingency	-	-	-	-	-	-	840,296	840,296	840,296	
Total Appropriation:	805,950	342,218	592,645	592,645	34,900	490,152	5,670,119	5,732,147	5,732,147	-
Unappropriated	528,909	309,691	-	-	274,791	269,539	417,049	355,021	355,021	
Total:	1,334,859	651,909	592,645	592,645	309,691	759,691	6,087,168	6,087,168	6,087,168	-
South Beach URA - Debt										
Material & Services	-	145	-	-	-	-	-	-	-	
Debt Service	1,339,602	1,332,147	1,376,406	1,376,406	155,176	1,376,406	1,215,079	1,215,079	1,215,079	
Transfer to other Funds	758,160	-	-	-	-	-	-	-	-	
Contingency	-	-	1,455,767	1,455,767	-	-	-	-	-	
Total Appropriation:	2,097,762	1,332,292	2,832,173	2,832,173	155,176	1,376,406	1,215,079	1,215,079	1,215,079	-
Reserve for future…	-	-	777,563	777,563	-	-	785,463	785,463	785,463	
Unappropriated	823,714	1,368,276	-	-	2,917,035	1,855,820	1,765,196	1,766,734	1,766,734	
Total:	2,921,476	2,700,568	3,609,736	3,609,736	3,072,211	3,232,226	3,765,738	3,767,276	3,767,276	-

FISCAL YEAR 2014-2015

	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
URA TOTAL…										
Personal Services	57,738	-	-	-	-	-	-	62,028	62,028	
Material & Services	122,577	60,036	81,251	61,251	35,401	59,259	61,717	61,717	61,717	
Capital Outlay	165,507	-	110,000	110,000	-	10,000	-	1,525,000	1,525,000	
Debt Service	1,339,602	1,332,147	1,376,406	1,376,406	155,176	1,376,406	1,265,079	1,265,079	1,265,079	
Transfer to other Funds	1,406,160	300,000	421,394	702,004	-	724,016	4,718,106	3,193,106	3,193,106	
Contingency	-	-	1,635,767	1,455,767	-	-	840,296	840,296	840,296	
Total Appropriation:	3,091,584	1,692,183	3,624,818	3,705,428	190,577	2,169,681	6,885,198	6,947,226	6,947,226	-
Reserve for future…	-	-	777,563	777,563	-	-	785,463	785,463	785,463	
Unappropriated	1,582,121	1,950,291	-	-	3,494,448	2,125,359	2,182,245	2,121,755	2,121,755	
Total:	4,673,705	3,642,474	4,402,381	4,482,991	3,685,025	4,295,040	9,852,906	9,854,444	9,854,444	-

Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
NORTH SIDE URBAN RENEWAL AGENCY										
BEGINNING FUND BALANCE	327,368	229,498	200,000	229,497	289,998	289,998	-	-	-	-
RESERVE FUNDS:										
REVENUES:										
Property Taxes	89,064	59,340	-	-	12,469	12,469	-	-	-	-
Fines	938	1,159	-	51,113	656	656	-	-	-	-
Transfer In										
TOTAL REVENUES:	90,002	60,499	-	51,113	13,125	13,125	-	-	-	-
TOTAL RESOURCES:	417,370	289,997	200,000	280,610	303,123	303,123	-	-	-	-
EXPENDITURES:										
NORTHSIDE URBAN RENEWAL AGENCY	187,872	17,673	20,000	-	501	501	-	-	-	-
TRANSFER OUT	-	-	-	280,610	-	302,622	-	-	-	-
TOTAL EXPENDITURES W/O CONTINGENCY	187,872	17,673	20,000	280,610	501	303,123	-	-	-	-
CONTINGENCY	-	-	180,000	-	-	-	-	-	-	-
TOTAL EXPENDITURES:	187,872	17,673	200,000	280,610	501	303,123	-	-	-	-
RESERVE FOR FUTURE	-	-	-	-	-	-	-	-	-	-
RESTRICTED FUND										
UNAPPROPRIATED ENDING FUND BALANCE	229,498	272,324	-	-	302,622	-	-	-	-	-
TOTAL REQUIREMENTS:	417,370	289,997	200,000	280,610	303,123	303,123	-	-	-	-
Excess Revenue over Expenses:	*(97,870)*	*42,826*	*(20,000)*	*(229,497)*	*12,624*	*(289,998)*	-	-	-	-
	-	-	-	-	-	-	-	-	-	-

* Cost Center Closed Prior to FY 2014/2015
** Cost Center New in FY 2014/2015

Account Number	Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
URBAN RENEWAL AGENCY - NORTH SIDE URBAN RENEWAL DEBT - 901-9110											
REVENUES											
901-9110-4001	BEGINNING FUND BALANCE	327,368	229,498	200,000	229,497	289,998	289,998				
TOTAL BEGINNING FUND BALANCE		327,368	229,498	200,000	229,497	289,998	289,998	-	-	-	
NO SIDE URA DEBT REVENUE											
901-9110-4102	DELINQUENT PROPERTY TAXES	89,064	59,340	-	-	12,469	12,469				
901-9110-4415	INTEREST ON INVESTMENTS	938	1,159	-	51,113	656	656				
TOTAL NO SIDE URA DEBT REVENUE		90,002	60,499	-	51,113	13,125	13,125	-	-	-	
TOTAL RESOURCES		417,370	289,997	200,000	280,610	303,123	303,123	-	-	-	
NORTH SIDE URA DEBT											
	Material & Services										
901-9110-6004	LEGAL SERVICES	168	193	-	-	501	501				
901-9110-6014	ELECTRICAL SERVICES	6,107	-	-	-	-					
901-9110-6020	BANK & OTHER FINANCE SERVICES	-		-	-	-					
901-9110-6025	ENGINEERING SERVICES	-	661	2,000	-	-					
Total Professional & Technical Services		6,275	854	2,000	-	501	501	-	-	-	
901-9110-6113	BLDG & GROUND MAINT & REPAIR	7,312	16,820	18,000	-	-					
901-9110-6120	OTHER PROPERTY SERVICES	8,778	-	-	-	-					
Total Property Expenses		16,090	16,820	18,000	-	-	-	-	-	-	
	Total Material & Services	22,365	17,674	20,000	-	501	501	-	-	-	
	Capital Outlay										
901-9110-7013	BUILDING IMPROVEMENTS	18,387	-	-	-	-					
901-9110-7024	CONSTRUCTION	147,120	-	-	-	-					
	Total Capital Outlay	165,507	-	-	-	-	-	-	-	-	
	Transfer to other Funds										
901-9110-9001	TRANSFER TO GENERAL FUND	-	-	-	280,610		302,622				
	Total Transfer to Other Funds	-	-	-	280,610	-	302,622	-	-	-	
901-9110-9901	**CONTINGENCY ACCOUNT**	-	-	180,000	-	-					
TOTAL NO SIDE URA DEBT EXPENDITURES		187,872	17,674	200,000	280,610	501	303,123	-	-	-	
901-9120-9905	**UNAPPROPRIATED ENDING FUND BAL**	229,498	272,324			302,622		-	-	-	

Account Number	Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
URBAN RENEWAL AGENCY - NORTH SIDE URBAN RENEWAL DEBT - 901-9110											
TOTAL NO SIDE URA DEBT REQUIREMENTS		417,370	289,998	200,000	280,610	303,123	303,123	-	-	-	

Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
SOUTH BEACH URBAN RENEWAL AGENCY - CONSTRUCTION										
BEGINNING FUND BALANCE	576,699	528,909	592,645	592,645	309,691	309,691	269,539	269,539	269,539	-
RESERVE FUNDS:										
REVENUES:										
Grants	-	-	-	-	-	-	417,629	417,629	417,629	-
Loan Proceeds	-	-	-	-	-	-	5,400,000	5,400,000	5,400,000	-
Transfer In	758,160	123,000	-	-	-	450,000	-	-	-	-
TOTAL REVENUES:	758,160	123,000	-	-	-	450,000	5,817,629	5,817,629	5,817,629	-
TOTAL RESOURCES:	1,334,859	651,909	592,645	592,645	309,691	759,691	6,087,168	6,087,168	6,087,168	-
EXPENDITURES:										
SOUTH BEACH URA-CONSTRUCTION	157,950	42,218	171,251	171,251	34,900	68,758	111,717	1,698,745	1,698,745	-
TRANSFER OUT	648,000	300,000	421,394	421,394	-	421,394	4,718,106	3,193,106	3,193,106	-
TOTAL EXPENDITURES W/O CONTINGENCY	805,950	342,218	592,645	592,645	34,900	490,152	4,829,823	4,891,851	4,891,851	-
CONTINGENCY	-	-	-	-	-	-	840,296	840,296	840,296	-
TOTAL EXPENDITURES:	805,950	342,218	592,645	592,645	34,900	490,152	5,670,119	5,732,147	5,732,147	-
RESERVE FOR FUTURE	-	-	-	-	-	-	-	-	-	-
RESTRICTED FUND										
UNAPPROPRIATED ENDING FUND BALANCE	528,909	309,691	-	-	274,791	269,539	417,049	355,021	355,021	-
TOTAL REQUIREMENTS:	1,334,859	651,909	592,645	592,645	309,691	759,691	6,087,168	6,087,168	6,087,168	-
Excess Revenue over Expenses:	*(47,790)*	*(219,218)*	*(592,645)*	*(592,645)*	*(34,900)*	*(40,152)*	*987,806*	*925,778*	*925,778*	-
	-	-	-	-	-	-	-	-	-	-

* Cost Center Closed Prior to FY 2014/2015
** Cost Center New in FY 2014/2015

Account Number	Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
URBAN RENEWAL AGENCY - SOUTH BEACH URBAN RENEWAL CONSTRUCTION - 901-9120											
SO BEACH URA CONTRUCTION RESOURCES - 9120											
901-9120-4001	BEGINNING FUND BALANCE URA SB	576,699	528,909	592,645	592,645	309,691	309,691	269,539	269,539	269,539	
TOTAL BEGINNING FUND BALANCE		576,699	528,909	592,645	592,645	309,691	309,691	269,539	269,539	269,539	
URA SOUTH BEACH CONSTRUCTION											
901-9130-4208	FEMA GRANT							417,629	417,629	417,629	
901-9120-4415	INTEREST ON INVESTMENTS	-	-	-	-	-					
901-9120-4801	BOND & LOAN PROCEEDS							5,400,000	5,400,000	5,400,000	
TOTAL SOUTH BEACH CONSTRUCTION REVENUE		-	-	-	-	-	-	-	-	-	
901-9120-4614	TRANSFR FR SB UR DEBT SERV	758,160	-	-	-	-					
901-9120-4618	TRANSFER FROM CAP PROJ FUND	-	123,000	-	-		450,000				
TOTAL SOUTH BEACH CONSTRUCTION TRANSFERS		758,160	123,000	-	-	-	450,000	-	-	-	
TOTAL RESOURCES		1,334,859	651,909	592,645	592,645	309,691	759,691	6,087,168	6,087,168	6,087,168	
SOUTH BEACH CONSTRUCTION - 9120											
	Personal Services										
901-9120-5010	WAGES & SALARIES	40,368	-	-	-	-			41,544	41,544	
901-9120-5030	OVERTIME	630	-	-	-	-					
901-9120-5210	INSURANCE BENEFITS	7,152	-	-	-	-			8,119	8,119	
901-9120-5220	FICA EXPENSES	3,024	-	-	-	-			3,178	3,178	
901-9120-5230	RETIREMENT	6,036	-	-	-	-			8,508	8,508	
901-9120-5242	WORKER'S COMPENSATION	322	-	-	-	-			139	139	
901-9120-5250	UNEMPLOYMENT INSURANCE	206	-	-	-	-			540	540	
	Total Personal Services	57,738	-	-	-	-	-	-	62,028	62,028	
	Material & Services										
901-9120-6002	ARCHITECTURAL SERVICES	14,285	-	-	-	-					
901-9120-6003	AUDIT SERVICES	6,830	7,340	7,000	7,000	-	7,500	7,500	7,500	7,500	
901-9120-6004	LEGAL SERVICES	-	845	6,500	6,500	1,384	2,372	5,000	5,000	5,000	
901-9120-6020	BANK & OTHER FINANCE SERVICES	-	-	-	-	-					
901-9120-6027	ENVIROMENTAL SERVICES	-	-	20,000	20,000	14,250	20,000				
901-9120-6030	OTHER PROF & TECHNICAL SERV	36,963	8,785	-	-	-		20,000	20,000	20,000	
Total Professional & Technical Services		58,078	16,970	33,500	33,500	15,634	29,872	32,500	32,500	32,500	
901-9120-6205	CELL PHONE EXPENSE	30	-	-	-	-					
901-9120-6222	PERMITS,LICENSES,LEGAL NOTICES	250	250	-	-	250	250	250	250	250	
901-9120-6225	SERVICES BY OTHER GOV AGENCIES	390	390	-	-	516	885	800	800	800	
Total Operating Expenses		670	640	-	-	766	1,135	1,050	1,050	1,050	

Account Number	Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
URBAN RENEWAL AGENCY - SOUTH BEACH URBAN RENEWAL CONSTRUCTION - 901-9120											
901-9120-6701	SVCS PROVIDED BY GENERAL FUND	41,464	24,608	27,751	27,751	18,501	27,751	28,167	28,167	28,167	
Total Services Provided by		41,464	24,608	27,751	27,751	18,501	27,751	28,167	28,167	28,167	
	Total Material & Services	100,213	42,218	61,251	61,251	34,900	58,758	61,717	61,717	61,717	
	Capital Outlay										
901-9120-7001	LAND ACQUISITION	-	-	110,000	110,000	-	10,000		1,525,000	1,525,000	
	Total Capital Outlay	-	-	110,000	110,000	-	10,000	-	1,525,000	1,525,000	
	Debt Service										
901-9120-8001	LOAN FEES							50,000	50,000	50,000	
	Total Debt Service	-	-	-	-	-	-	50,000	50,000	50,000	
	Transfer to other Funds										
901-9120-9004	TRANSFER TO CAPITAL PROJECTS	648,000	300,000	421,394	421,394	-	421,394	4,718,106	3,193,106	3,193,106	
	Total Transfer to Other Funds	648,000	300,000	421,394	421,394	-	421,394	4,718,106	3,193,106	3,193,106	
TOTAL URA SOUTH BEACH CONSTRUCTION		805,950	342,218	592,645	592,645	34,900	490,152	4,829,823	4,891,851	4,891,851	
901-9120-9901	**CONTINGENCY ACCOUNT**	-	-	-	-	-		840,296	840,296	840,296	
TOTAL SB URA CONSTRUCTION EXPENDITURES		805,950	342,218	592,645	592,645	34,900	490,152	5,670,119	5,732,147	5,732,147	
901-9120-9905	**UNAPPROPRIATED ENDING FUND BAL**	528,909	309,691			274,791	269,539	417,049	355,021	355,021	
TOTAL SB URA CONSTRUCTION REQUIREMENTS		1,334,859	651,909	592,645	592,645	309,691	759,691	6,087,168	6,087,168	6,087,168	

Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
SOUTH BEACH URBAN RENEWAL AGENCY - DEBT SERVICE										
BEGINNING FUND BALANCE	995,687	823,714	1,609,990	1,609,990	1,368,276	1,368,276	1,855,820	1,855,820	1,855,820	-
RESERVE FUNDS:										
REVENUES:										
Property Taxes	1,911,051	1,860,545	1,999,746	1,999,746	1,694,958	1,848,700	1,894,918	1,896,456	1,896,456	-
Interest	14,738	16,309	-	-	8,977	15,250	15,000	15,000	15,000	-
Transfer In										
TOTAL REVENUES:	1,925,789	1,876,854	1,999,746	1,999,746	1,703,935	1,863,950	1,909,918	1,911,456	1,911,456	-
TOTAL RESOURCES:	2,921,476	2,700,568	3,609,736	3,609,736	3,072,211	3,232,226	3,765,738	3,767,276	3,767,276	-
EXPENDITURES:										
SOUTH BEACH URA-DEBT SERVICE	1,339,602	1,332,292	1,376,406	1,376,406	155,176	1,376,406	1,215,079	1,215,079	1,215,079	-
TRANSFER OUT	758,160	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES W/O CONTINGENCY	2,097,762	1,332,292	1,376,406	1,376,406	155,176	1,376,406	1,215,079	1,215,079	1,215,079	-
CONTINGENCY	-	-	1,455,767	1,455,767	-	-	-	-	-	-
TOTAL EXPENDITURES:	2,097,762	1,332,292	2,832,173	2,832,173	155,176	1,376,406	1,215,079	1,215,079	1,215,079	-
RESERVE FOR FUTURE	-	-	777,563	777,563	-	-	785,463	785,463	785,463	-
RESTRICTED FUND										
UNAPPROPRIATED ENDING FUND BALANCE	823,714	1,368,276	-	-	2,917,035	1,855,820	1,765,196	1,766,734	1,766,734	-
TOTAL REQUIREMENTS:	2,921,476	2,700,568	3,609,736	3,609,736	3,072,211	3,232,226	3,765,738	3,767,276	3,767,276	-
Excess Revenue over Expenses:	*(171,973)*	*544,562*	*623,340*	*623,340*	*1,548,759*	*487,544*	*694,839*	*696,377*	*696,377*	-
	-	-	-	-	-	-	-	-	-	-
									70,698,466	

* Cost Center Closed Prior to FY 2014/2015
** Cost Center New in FY 2014/2015

Account Number	Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
URBAN RENEWAL AGENCY - SOUTH BEACH URBAN RENEWAL DEBT - 901-9130											
SO BEACH URA DEBT RESOURCES - 9130											
901-9130-4001	BEGINNING FUND BALANCE	995,687	823,714	1,609,990	1,609,990	1,368,276	1,368,276	1,855,820	1,855,820	1,855,820	
SO BEACH URA DEBT REVENUE											
901-9130-4101	CURRENT PROPERTY TAXES	1,808,906	1,755,786	1,948,246	1,948,246	1,638,450	1,788,700	1,833,418	1,833,418	1,833,418	
901-9130-4102	DELINQUENT PROPERTY TAXES	102,145	104,759	51,500	51,500	56,508	60,000	61,500	63,038	63,038	
901-9130-4415	INTEREST ON INVESTMENTS	14,738	16,309	-	-	8,977	15,250	15,000	15,000	15,000	
TOTAL SO BEACH URA DEBT REVENUE		1,925,789	1,876,854	1,999,746	1,999,746	1,703,935	1,863,950	1,909,918	1,911,456	1,911,456	
TOTAL RESOURCES		2,921,476	2,700,568	3,609,736	3,609,736	3,072,211	3,232,226	3,765,738	3,767,276	3,767,276	
SO BEACH URA DEBT - 9130											
	Material & Services										
901-9130-6020	BANK & OTHER FINANCE SERVICES	-	145	-	-	-					
Total Professional & Technical Services		-	145	-	-	-	-	-	-	-	
	Total Material & Services	-	145	-	-	-	-	-	-	-	
	Debt Service										
901-9130-8006	2007 B OF A LOAN-PRINC	87,000	92,000	96,000	96,000	-	96,000	102,000	102,000	102,000	
901-9130-8007	2007 B OF A LOAN-INT	31,290	26,723	21,893	21,893	10,919	21,893	16,853	16,853	16,853	
901-9130-8010	2008 BONDED DEBT - PRIN.	235,000	245,000	255,000	255,000	-	255,000	270,000	270,000	270,000	
901-9130-8011	2008 BONDED DEBT - INT	79,900	69,913	59,500	59,500	29,750	59,500	48,663	48,663	48,663	
901-9130-8018	2010B SERIES OBLIG - PRINCIPAL	645,000	650,000	715,000	715,000	-	715,000	570,000	570,000	570,000	
901-9130-8019	2010B SERIES OBLIG - INTEREST	261,411	248,513	229,013	229,013	114,506	229,013	207,563	207,563	207,563	
	Total Debt Service	1,339,601	1,332,148	1,376,406	1,376,406	155,176	1,376,406	1,215,079	1,215,079	1,215,079	
	Transfer to other Funds										
901-9130-9016	NON EXCH TSF TO SB CONSTR FUND	758,160	-	-	-	-					
	Total Transfer to other Funds	758,160	-	-	-	-	-	-	-	-	
901-9130-9901	**CONTINGENCY ACCOUNT**	-	-	1,455,767	1,455,767	-					
TOTAL SB URA DEBT EXPENDITURES		2,097,761	1,332,292	2,832,173	2,832,173	155,176	1,376,406	1,215,079	1,215,079	1,215,079	
901-9130-9903	LOAN RESERVE	-	-	777,563	777,563	-		785,463	785,463	785,463	
901-9130-9905	UNAPPROPRIATED ENDING FUND BAL	823,714	1,368,276			2,917,035	1,855,820	1,765,196	1,766,734	1,766,734	
TOTAL RESERVE/UNAPPROPRIATED ENDING FUND BALANCE		823,714	1,368,276	777,563	777,563	2,917,035	1,855,820	2,550,659	2,552,197	2,552,197	

Account Number	Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
TOTAL SB URA DEBT REQUIREMENTS		2,921,475	2,700,568	3,609,736	3,609,736	3,072,211	3,232,226	3,765,738	3,767,276	3,767,276	

"2007" SB BOND - 4B PROJECT
and Interest Requirements as of June 30, 2014

Vendor: **BANK OF AMERICA** Payment Dates: **(DEC/JUN)**

YEAR	901-9130-8006 PRINCIPAL	901-9130-8007 INTEREST	FEES	TOTAL	INTERST RATE
2014-15	102,000.00	16,852.50		118,852.50	5.25%
2015-16	107,000.00	11,497.50		118,497.50	5.25%
2016-17	112,000.00	5,880.00		117,880.00	5.25%

"2008" BOND - SOUTH BEACH IMPROVEMENTS
and Interest Requirements as of June 30, 2014

Vendor: **BANK OF AMERICA** Payment Dates: **(DEC/JUN)**

YEAR	901-9130-8010 PRINCIPAL	901-9130-8011 INTEREST	FEES	TOTAL	INTERST RATE
2014-15	270,000.00	48,662.50		318,662.50	4.25%
2015-16	280,000.00	37,187.50		317,187.50	4.25%
2016-17	290,000.00	25,287.50		315,287.50	4.25%
2017-18	305,000.00	12,962.50		317,962.50	4.25%

"2010B" GENERAL OBLIGATION- SOUTH BEACH URA
and Interest Requirements as of June 30, 2014

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Vendor: **U.S. BANK** Payment Dates: **(DEC/JUN)**

YEAR	901-9130-8018 PRINCIPAL	901-9130-8019 INTEREST	FEES	TOTAL	INTERST RATE
2014-15	570,000.00	207,562.50		777,562.50	3.00%
2015-16	595,000.00	190,462.50		785,462.50	2.25%
2016-17	660,000.00	177,075.00		837,075.00	4.00%
2017-18	775,000.00	150,675.00		925,675.00	**
2018-19	975,000.00	122,800.00		1,097,800.00	3.00%
2019-20	670,000.00	93,550.00		763,550.00	4.25%
2020-21	480,000.00	65,075.00		545,075.00	4.25%
2021-22	565,000.00	44,675.00		609,675.00	4.50%
2022-23	550,000.00	19,250.00		569,250.00	3.50%