

Ordinance #428

An Ordinance of the city of Ashland City, Tennessee adopting the annual budget and tax rate for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

WHEREAS, TCA 9-1-116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and

WHEREAS, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by the state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriations in excess of estimated available funds; and

WHEREAS, the governing body has published the annual budget and budgetary comparisons of the proposed budget with the prior year (actual) and the current year (estimated) in a newspaper of general circulation not less than ten (10) days prior to the meeting where the governing body will consider final passage of the budget.

NOW THEREFORE BE IT ORDAINED BY THE CITY OF ASHLAND CITY, TENNESSEE AS FOLLOWS:

Section 1: That the governing body estimates anticipated revenues of the municipality from all sources to be as follows:

General Fund:	FY2014 Actual	FY2015 Estimated	FY2016 Proposed
Local Taxes	\$3,245,187.	\$3,292,502.	\$3,197,508.
Intergovernmental Revenue	\$ 540,369.	\$ 549,167.	\$ 462,370.
Fines & Forfeitures	\$ 427,648.	\$ 381,074.	\$ 375,000.
License/permits	\$ 45,762.	\$ 18,916.	\$ 25,100.
Charges for Services	\$ 10,007.	\$ 19,508.	\$ 22,200.
Misc. Revenue	\$ 259,006.	\$ 229,800.	\$ 229,919.
Fund Balance:	\$4,054,152.	\$4,259,861.	\$4,506,485.
Total Available Funds:	\$8,582,131.	\$8,750,828.	\$8,818,582.
State Street Aid:			
Intergovernmental Revenue	\$ 117,930.	\$ 122,000.	\$ 119,000.
Misc. revenue	\$ 107.	\$ 87.	\$ 90.
Fund Balance:	\$ 262,242.	\$ 502,366.	\$ 502,366.
Total Available Funds:	\$ 380,279.	\$ 502,366.	\$ 621,456.

	FY2014 Actual	FY2015 Estimated	FY2016 Proposed
Drug Fund:			
Court Fines & Costs	\$ 4,466.	\$ 2,705.	\$ 2,800.
Other revenues	1.	1.	\$ 1.
Fund Balance:	\$ 161,463.	\$ 26,386.	\$ 24,187.
Total Available Funds:	\$ 23,680.	\$ 21,386.	\$ 19,187.
Water/Sewer Fund:			
Revenues	\$2,741,539.	\$2,806,722.	\$2,878,070.

Section 2: That the governing body appropriates from these anticipated revenues and unexpended and unencumbered funds as follows:

General Fund:	FY2014 Actual	FY2015 Estimated	FY2016 Proposed
Court	\$ 223,827.	\$ 234,297.	\$ 231,838.
General Government	\$ 624,112.	\$ 573,847.	\$ 652,560.
Codes	\$ 187,782.	\$ 182,732.	\$ 182,768.
Police	\$ 1,190,711.	\$ 1,157,815.	\$ 1,255,130.
Fire	\$ 1,049,670.	\$ 975,197.	\$ 1,014,360.
Streets	\$ 617,248.	\$ 534,044.	\$ 580,277.
Senior Center	\$ 148,832.	\$ 167,556.	\$ 175,636.
Parks & Rec	\$ 332,203.	\$ 341,145.	\$ 390,481.
Capital projects	\$	\$ 77,710.	\$ 516,901.
Total appropriations:	\$4,374,385.	\$4,244,343.	\$ 4,999,951.
Street Aid:			
Streets	\$ 0.	\$ 0.	\$ 449,000.
Total Appropriations	\$ 0.	\$ 0.	\$ 449,000.
Drug Fund:			
Police	\$ 142,655.	\$ 5,000.	\$ 5,000.
Total Appropriations	\$ 142,655.	\$ 5,000.	\$ 5,000.
Water/Sewer Fund:			
Appropriations	\$2,448,179.	\$2,607,294.	\$2,661,118.
Available funds:	\$1,615,440.	\$1,814,868.	\$2,031,820.

Section 3: At the end of the current fiscal year the governing body estimates balance/(deficits) as follows:

General Fund	\$4,506,485.
State Street Aid Fund	\$ 502,366.
Drug Fund:	\$ 19,187.

Water Fund: \$2,031,820.

Section 4: That the governing body recognizes that the municipality has bonded and other indebtedness as follows:

Bonded or Other Indebtedness	Debt Redemption	Interest Requirements	Debt Authorized and Unissued	Condition of Sinking Fund
General Fund:				
Notes	\$ 10,320.	\$1,113.	0	0
Water/Sewer Fund:				
Bonds	\$755,000.	\$145,866.	0	0
Notes	\$ 61,120.	\$ 5,626.	0	0

Section 5. During the coming fiscal year the governing body has planned capital projects and proposed funding as follows:

Proposed Capital Projects	Proposed Amount Financed by Appropriations	Proposed Amount Financed by Debt
General fund:		
Street Dept – storm drainage	\$ 84,834.	0
Parks Dept – farmers mkt, Trail connector	\$102,067.	0
General Gov. Admin – software	\$330,000.	0
Safe room-City Hall		

Section 6. No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 T.C.A. Section 6-56-208. In addition, no appropriation may be made in excess of available funds except to provide for an actual emergency threatening the health, property or lives of the inhabitants of the municipality and declared by a two-thirds (2/3) vote of at least a quorum of the governing body in accord with Section 6-56-205 of the Tennessee Code Annotated.

Section 7. Money may be transferred from one appropriation to another in the same fund only by appropriate ordinance by the governing body, subject to such limitations and procedures as it may describe as allowed by Section 6-56-209 of the Tennessee Code Annotated. Any resulting transfers shall be reported to the governing body at its next regular meeting and entered into the minutes.

Section 8. A detailed financial plan will be attached to this budget and become part of this budget ordinance. In addition, the published operating budget and budgetary comparisons shown by fund with beginning and ending fund balances and the number of full time equivalent employees required by Section 6-56-206, Tennessee Code Annotated will be attached.

Section 9. If for any reason a budget ordinance is not adopted prior to the beginning of the next fiscal year, the appropriations in this budget ordinance shall become the appropriations for the next fiscal year until the adoption of the new budget ordinance in accordance with Section 6-56-210, Tennessee Code Annotated provided sufficient revenues are being collected to support the continuing appropriations. Approval of the Director of the Division of Local Finance in the Comptroller of the Treasury for a continuation budget will be requested if any indebtedness is outstanding.

Section 10. There is hereby levied a property tax of \$.4638 per \$100 of assessed value on all real and personal property.


Section 11. All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

Section 12. This ordinance shall take effect July 1, 2015 the public welfare requiring it.

1st reading 5/12/15

Public hearing 4/9/15

2nd reading 4/9/15


Rick Johnson, Mayor


Phyllis Schaeffer, City Recorder

	FINAL	2012-2013		2013-2014		2013-2014		2014-2015		2014-2015		2015-2016	
		BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	ACTUALS	PROPOSED	ACTUALS
110	GENERAL FUND REVENUE												
31100	PROPERTY TAXES (CURRENT)	\$ 658,267.00		\$ 619,819.00	\$ 660,045.00	\$ 635,661.00	\$ 634,691.00	\$ 630,508.00					
31211	PROPERTY TAXES DEL-1YR						\$ 14,476.00						
31219	PROPERTY TAXES DEL-OTHER						\$ 20,354.00						
31300	INT, PENALTY	\$ 7,439.00			\$ 3,428.00		\$ 2,950.00						
31610	LOCAL SALES TAX-CO TRUSTEE	\$ 2,022,909.00		\$ 1,334,571.00	\$ 2,102,210.00	\$ 1,430,636.00	\$ 1,491,806.00	\$ 1,450,000.00					
31611	LOCAL SALES TAX-REFERENDUM			\$ 599,133.00		\$ 627,000.00	\$ 669,722.00	\$ 650,000.00					
31710	WHOLESALE BEER TAX	\$ 193,808.00		\$ 196,000.00	\$ 205,730.00	\$ 200,000.00	\$ 192,806.00	\$ 210,000.00					
31720	WHOLESALE LIQUOR TAX	\$ 77,029.00		\$ 74,000.00	\$ 81,724.00	\$ 79,000.00	\$ 85,035.00	\$ 77,000.00					
31800	BUSINESS TAX	\$ 120,317.00		\$ 51,000.00	\$ 104,277.00	\$ 100,000.00	\$ 75,000.00	\$ 90,000.00					
31840	PENALTY BUSINESS TAX												
31911	NATURAL GAS FRANCHISE TAX	\$ 45,636.00		\$ 55,000.00	\$ 48,727.00	\$ 50,000.00	\$ 65,662.00	\$ 60,000.00					
31912	CABLE TV FRANCHISE TAX	\$ 31,610.00		\$ 27,000.00	\$ 39,046.00	\$ 30,000.00	\$ 40,000.00	\$ 30,000.00					
32000	LICENSES AND PERMITS	\$ 11,193.00		\$ 1,300.00	\$ 10,884.00	\$ 1,400.00	\$ 2,633.00	\$ 500.00					
32210	BEER LICENSES	\$ 2,038.00		\$ 1,600.00	\$ 3,136.00	\$ 2,000.00	\$ 1,719.00	\$ 1,600.00					
32220	ALCOHOLIC BEVERAGE LICENSE						\$ 1,346.00						
32610	BUILDING PERMITS/INSPEC FEES	\$ 16,680.00		\$ 20,000.00	\$ 31,742.00	\$ 20,000.00	\$ 10,718.00	\$ 20,000.00					
32620	ELECTRICAL PERMITS			\$ 2,000.00		\$ 2,000.00	\$ 2,500.00	\$ 3,000.00					
33193	SR CTR GNRC FED GRANT			\$ 15,900.00		\$ 15,900.00	\$ 15,900.00	\$ 15,900.00					
33196	GRANT-FEMA-CODES-FD						\$ 7,964.00						
33430	SAFER GRANT FEMA-FD	\$ 236,280.00					\$ 10,664.00						
33431	FORESTRY GRANT - FD						\$ 8,321.00						
33434	GHSO GRANT CAR SEAT-FD						\$ 3,812.00						
33435	TDOT ENHANCE GRANT (CONNECTOR)												
33436	FED GRANT THERMAL IMAGERS-FD						\$ 25,270.00						
33437	STATE FORESTRY FIRE SUPPRESS-FD						\$ 3,000.00						
33461	GHSO GRANT CAMERAS-PD						\$ 19,930.00						
33490	SR CTR STATE GRANT			\$ 10,600.00		\$ 10,600.00	\$ 10,600.00	\$ 10,600.00					
33510	STATE SALES TAX	\$ 312,656.00		\$ 310,000.00	\$ 316,101.00	\$ 312,000.00	\$ 341,858.00	\$ 342,000.00					
33520	STATE INCOME TAX	\$ 14,573.00		\$ 10,000.00	\$ 21,602.00	\$ 13,221.00	\$ 21,602.00	\$ 18,000.00					
33521	TELECOM SALES					\$ 257.00	\$ 457.00	\$ 300.00					
33530	STATE BEER TAX	\$ 2,245.00		\$ 2,200.00	\$ 2,149.00	\$ 2,200.00	\$ 2,332.00	\$ 2,270.00					
33540	MIXED DRINK TAX			\$ 6,000.00		\$ 6,300.00	\$ 14,163.00	\$ 10,000.00					
33552	STATE-CITY STREETS & TRANS	\$ 9,305.00		\$ 9,000.00	\$ 9,365.00	\$ 9,200.00	\$ 9,267.00	\$ 9,300.00					
33591	GROSS RECEIPTS-TVA	\$ 51,785.00		\$ 50,000.00	\$ 50,240.00	\$ 51,000.00	\$ 52,000.00	\$ 52,000.00					
33593	CORPORATE EXCISE TAX	\$ 3,439.00		\$ 2,900.00	\$ 2,586.00	\$ 2,127.00	\$ 2,027.00	\$ 2,000.00					
34210	SEXUAL OFFENDER REGISTRY					\$ 300.00	\$ 750.00	\$ 300.00					

	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Budget	14-15 Projected	15-16 Proposed	
110	GENERAL FUND REVENUE						
34212	UNAUTHORIZED SUBSTANCE						
34230	FEES & COMMISSIONS	\$ 944.00	\$ 700.00	\$ 906.00	\$ 378.00	\$ 400.00	-55.56%
34240	ACCIDENT REPORTS	\$ 402.00	\$ 350.00	\$ 348.00	\$ 800.00	\$ 500.00	233.33%
34742	ADULT RECREATIONAL PROGRAM				\$ 122.00		-100.00%
34741	SUMMER LEAGUE BALL		\$ 6,000.00		\$ 4,500.00	\$ 4,000.00	-20.00%
34901	ELECTRONIC CITATION-COURT				\$ 932.00		
34902	ELECTRONIC CITATION-COURT				\$ 232.00		
34911	TRAFFIC SCHOOL	\$ 18,385.00	\$ 20,000.00	\$ 19,745.00	\$ 17,580.00	\$ 19,000.00	0.00%
35110	CITY COURT FINES & COST	\$ 382,386.00	\$ 400,000.00	\$ 407,903.00	\$ 379,910.00	\$ 375,000.00	-6.72%
36000	OTHER REVENUES	\$ 29,718.00	\$ 20,000.00	\$ 27,358.00	\$ 11,473.00	\$ 15,000.00	-31.82%
36100	INTEREST EARNINGS	\$ 4,266.00	\$ 3,700.00	\$ 3,064.00	\$ 2,510.00	\$ 2,000.00	-33.33%
36212	RENT - SENIOR CTR	\$ 4,140.00	\$ 3,000.00	\$ 2,093.00	\$ 1,400.00		
36350	INSURANCE RECOVERIES	\$ 30,648.00		\$ 2,883.00	\$ 1,868.00		
36400	SUMMERFEST	\$ 13,030.00	\$ 10,000.00	\$ 36,666.00	\$ 13,000.00	\$ 13,000.00	0.00%
36420	PARK REVENUES	\$ 7,070.00		\$ 6,660.00	\$ 1,335.00	\$ 1,000.00	
36600	CREDIT CARD FEES		\$ 1,500.00		\$ 1,500.00	\$ 2,000.00	33.33%
36710	DONATIONS FIRE ASSOC	\$ 186,618.00	\$ 188,417.00	\$ 189,035.00	\$ 191,636.00	\$ 194,919.00	1.71%
36711	CONTRIBUTION TRINITY - BOAT MOTOR						
36731	SENIOR CITIZENS						
36732	grant fire dept				\$ 37,403.00		-100.00%
36733	Contributions & Donations parks						
27100	transfer from gen fund balance						
	FED/STATE GRANTS	\$ 282,679.00		\$ 129,738.00			
	TOTAL	\$ 4,777,495.00	\$ 4,051,690.00	\$ 4,519,391.00	\$ 4,298,891.00	\$ 4,312,097.00	0.31%
41210	CITY COURT						
110	SALARIES	\$ 147,878.00	\$ 146,075.00	\$ 153,234.00	\$ 152,214.00	\$ 146,856.00	-3.52%
112	OVERTIME		\$ 1,200.00		\$ 1,200.00	\$ 1,200.00	
132	LONGEVITY		\$ 7,175.00		\$ 8,125.00	\$ 7,425.00	-8.62%
141	OASI		\$ 11,816.00		\$ 12,175.00	\$ 11,895.00	-3.75%
142	HOSPITAL INSURANCE	\$ 32,478.00	\$ 12,598.00	\$ 32,659.00	\$ 12,092.00	\$ 11,927.00	-1.36%
143	RETIREMENT		\$ 8,637.00		\$ 7,562.00	\$ 7,246.00	-4.18%
146	WORKERS COMP		\$ 599.00		\$ 499.00	\$ 591.00	18.44%
148	EDUCATION/TRAINING		\$ 1,000.00		\$ 1,000.00	\$ 1,200.00	20.00%
230	PUBLICITY/SUBSCRIPTION/DUES		\$ 100.00		\$ 100.00	\$ 100.00	0.00%
245	TELEPHONE		\$ 3,200.00		\$ 3,200.00	\$ 3,200.00	0.00%
256	CONSULTANTS SERVICE	\$ 8,735.00	\$ 3,000.00	\$ 8,873.00	\$ 3,000.00	\$ 3,000.00	0.00%
259	ATTORNEY FOR COURT		\$ 3,000.00		\$ 3,000.00	\$ 3,000.00	0.00%

41210	COURT CONT	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Budget	14-15 Projected	15-16 Proposed	
299	OTHER EXPENSE	\$ 20,538.00	\$ 300.00	\$ 21,886.00	\$ 350.00	\$ 295.00	\$ 350.00	0.00%
310	OFFICE SUPPLIES	\$ 5,757.00	\$ 3,000.00	\$ 5,559.00	\$ 2,500.00	\$ 3,500.00	\$ 2,500.00	0.00%
328	TRAFFIC SCHOOL MATERIALS		\$ 3,500.00		\$ 3,500.00	\$ 3,800.00	\$ 3,500.00	0.00%
510	INSURANCE	\$ 2,153.00	\$ 1,684.00	\$ 1,616.00	\$ 1,461.00	\$ 1,926.00	\$ 2,023.00	38.47%
521	SURETY BONDS		\$ 1,125.00		\$ 1,125.00	\$ 1,125.00	\$ 1,125.00	0.00%
728	D A RENT		\$ 1,600.00		\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	0.00%
900	CAPITAL OUTLAY		\$ -		\$ -		\$ -	
794	PROBATION SUPPLEMENT		\$ 21,000.00		\$ 21,000.00	\$ 21,000.00	\$ 23,100.00	10.00%
	TOTAL	\$ 217,539.00	\$ 230,609.00	\$ 223,827.00	\$ 235,886.00	\$ 234,297.00	\$ 231,838.00	-1.72%
41510	GEN GOVT & ADMINISTRATION							
110	SALARIES	\$ 244,412.00	\$ 275,096.00	\$ 259,381.00	\$ 281,297.00	\$ 280,876.00	\$ 292,844.00	4.10%
112	OVERTIME		\$ 2,500.00		\$ 2,500.00	\$ 2,300.00	\$ 2,500.00	0.00%
132	LONGEVITY		\$ 8,375.00		\$ 8,075.00	\$ 8,075.00	\$ 9,650.00	19.50%
141	OASI		\$ 21,877.00		\$ 22,329.00	\$ 21,898.00	\$ 23,332.00	4.49%
142	HOSPITAL INSURANCE	\$ 54,569.00	\$ 34,250.00	\$ 61,513.00	\$ 29,819.00	\$ 29,819.00	\$ 29,407.00	-1.38%
143	RETIREMENT		\$ 13,519.00		\$ 11,734.00	\$ 11,445.00	\$ 12,251.00	4.41%
146	WORKERS COMP		\$ 1,057.00		\$ 1,191.00	\$ 1,191.00	\$ 1,251.00	5.04%
148	EDUCATION/TRAINING		\$ 3,300.00		\$ 3,600.00	\$ 3,600.00	\$ 3,800.00	5.56%
211	POSTAGE		\$ 3,500.00		\$ 3,400.00	\$ 3,500.00	\$ 3,600.00	5.88%
212	FREIGHT/SHIPPING		\$ 300.00		\$ 275.00	\$ 250.00	\$ 275.00	0.00%
230	PUBLICITY/SUBSCRIPTIONS/DUES (\$3067.PROP.TAX ASSESS.)		\$ 13,000.00	\$ 146,779.00	\$ 13,500.00	\$ 14,450.00	\$ 15,000.00	11.11%
241	ELECTRIC		\$ 15,000.00		\$ 15,000.00	\$ 14,402.00	\$ 15,000.00	0.00%
242	WATER		\$ 1,242.00		\$ 1,200.00	\$ 1,356.00	\$ 1,400.00	16.67%
244	NATURAL GAS		\$ 2,500.00		\$ 2,500.00	\$ 2,200.00	\$ 2,500.00	0.00%
245	TELEPHONE		\$ 6,700.00		\$ 6,000.00	\$ 6,391.00	\$ 6,400.00	6.67%
250	IT SERVICES Jason Cannon							
252	LEGAL SERVICES		\$ 25,000.00		\$ 30,000.00	\$ 20,000.00	\$ 25,000.00	-16.67%
254	ENGINEER EXPENSE							
256	CONSULTANT'S SERVICE	\$ 117,987.00	\$ 29,000.00		\$ 27,500.00	\$ 35,100.00	\$ 30,000.00	9.09%
260	REPAIR & MAINTENANCE		\$ 12,000.00		\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	0.00%
258	ACCOUNTING SERVICE		\$ 10,000.00		\$ 10,000.00	\$ 11,500.00	\$ 11,775.00	17.75%
289	OTHER TRAVEL		\$ 800.00		\$ 800.00	\$ 800.00	\$ 850.00	6.25%
298	ELECTION EXPENSE		\$ 2,000.00		\$ 500.00	\$ 718.00	\$ 3,500.00	600.00%
299	OTHER EXPENSES	\$ 15,419.00	\$ 13,504.00	\$ 40,058.00	\$ 13,000.00	\$ 12,282.00	\$ 13,500.00	3.85%
	PROP.TAX RELIEFPROGRAM							
310	OFFICE SUPPLIES	\$ 6,813.00	\$ 10,000.00	\$ 8,924.00	\$ 9,600.00	\$ 9,600.00	\$ 9,600.00	0.00%

41510	GEN GOVT & ADMINISTRATION	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Budget	14-15 Projected	15-16 Proposed	
331	GAS/FUEL		\$ 500.00		\$ 550.00	\$ 550.00	\$ 550.00	0.00%
510	INSURANCE	\$ 5,443.00	\$ 3,510.00	\$ 7,563.00	\$ 6,270.00	\$ 7,300.00	\$ 7,665.00	22.25%
521	SURETY BONDS		\$ 2,200.00		\$ 2,100.00	\$ 2,100.00	\$ 2,100.00	0.00%
717	FRIENDS OF LIBRARY		\$ 2,500.00		\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	0.00%
721	CONTRIBUTION LIBRARY	\$ 12,500.00	\$ 12,500.00	\$ 15,750.00	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	0.00%
	CH CO HISTORICAL & GEN ASSOC				\$ 250.00	\$ 250.00	\$ 250.00	0.00%
	MUSEUM				\$ 250.00	\$ 250.00	\$ 250.00	0.00%
725	CONTRIB LEADERSHIP CH CO		\$ 500.00		\$ 500.00	\$ 500.00	\$ 500.00	0.00%
727	CONTRIB CHAMBER OF COMMERCE		\$ 750.00		\$ 750.00	\$ 750.00	\$ 750.00	0.00%
734	CH CO IMAGINATION LIBRARY		\$ 1,000.00		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0.00%
735	CH CO SCHOOL BRD-mixed drink fee				\$ 3,450.00	\$ 7,094.00	\$ 8,000.00	131.88%
737	EVENT COMMITTEE				\$ -		\$ 10,000.00	
795	CHEATHAM CO PORT AUTHORITY		\$ 500.00		\$ 500.00	\$ 500.00	\$ 500.00	0.00%
900	CAPITAL OUTLAY **	\$ 57,788.00	\$ 25,000.00	\$ 72,021.00	\$ 25,000.00	\$ 20,000.00	\$ 25,000.00	0.00%
941	SURPLUS		\$ 20,000.00		\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	0.00%
944	XEROX LEASE	\$ 18,566.00	\$ 4,620.00	\$ 12,123.00	\$ 4,500.00	\$ 4,800.00	\$ 5,000.00	11.11%
	TOTAL	\$ 533,497.00	\$ 578,100.00	\$ 624,112.00	\$ 575,940.00	\$ 573,847.00	\$ 658,010.00	14.25%
41710	BLDG SAFETY & CODES ENF							
110	SALARIES	\$ 93,761.00	\$ 96,645.00	\$ 97,727.00	\$ 99,145.00	\$ 99,145.00	\$ 95,385.00	-3.79%
112	OVERTIME		\$ 1,000.00		\$ 1,200.00	\$ 1,322.00	\$ 1,200.00	0.00%
132	LONGEVITY		\$ 2,375.00		\$ 2,625.00	\$ 2,625.00	\$ 1,375.00	-47.62%
141	OASI		\$ 7,652.00		\$ 7,877.00	\$ 7,886.00	\$ 7,494.00	-4.86%
143	RETIREMENT		\$ 6,543.00		\$ 5,720.00	\$ 5,726.00	\$ 5,433.00	-5.02%
142	HOSPITAL INSURANCE	\$ 29,389.00	\$ 6,693.00	\$ 30,507.00	\$ 6,448.00	\$ 6,448.00	\$ 6,412.00	-0.56%
146	WORKMEN'S COMP		\$ 4,501.00		\$ 4,937.00	\$ 4,100.00	\$ 4,305.00	-12.80%
148	EDUCATION/TRAINING		\$ 3,500.00		\$ 3,500.00	\$ 3,460.00	\$ 3,500.00	0.00%
211	POSTAGE		\$ 100.00		\$ 100.00	\$ 70.00	\$ 100.00	0.00%
212	FREIGHT/SHIPPING		\$ 100.00		\$ 100.00	\$ 90.00	\$ 100.00	0.00%
230	PUBLICITY/SUBSCRIPTIONS/DUES	\$ 23,275.00	\$ 2,300.00	\$ 24,215.00	\$ 2,300.00	\$ 2,290.00	\$ 2,300.00	0.00%
241	ELECTRIC		\$ 2,500.00		\$ 2,100.00	\$ 2,090.00	\$ 2,100.00	0.00%
242	WATER		\$ 200.00		\$ 200.00	\$ 195.00	\$ 200.00	0.00%
244	NATURAL GAS		\$ 1,000.00		\$ 1,000.00	\$ 850.00	\$ 1,000.00	0.00%
245	TELEPHONE		\$ 2,000.00		\$ 2,100.00	\$ 2,080.00	\$ 2,100.00	0.00%
254	ENGINEER EXPENSE		\$ 3,600.00		\$ 3,600.00		\$ 3,600.00	0.00%
257	LOCAL PLANNING		\$ 13,150.00		\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	0.00%
260	REPAIR/MAINTENANCE BUILDING						\$ 1,000.00	
261	REPAIR/MAINTENANCE VEHICLE		\$ 2,000.00		\$ 2,000.00	\$ 1,950.00	\$ 2,000.00	0.00%

	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Budget	14-15 Projected	15-16 Proposed	
41710 BLDG SAFETY & CODES ENF							
289 OTHER TRAVEL		\$ 400.00		\$ 400.00	\$ 380.00	\$ 400.00	0.00%
299 OTHER EXPENSES		\$ 2,500.00		\$ 2,500.00	\$ 2,450.00	\$ 2,500.00	0.00%
310 OFFICE EXPENSES	\$ 4,153.00	\$ 1,000.00	\$ 3,811.00	\$ 1,000.00	\$ 980.00	\$ 1,000.00	0.00%
326 UNIFORMS		\$ 800.00		\$ 800.00	\$ 780.00	\$ 800.00	0.00%
331 GAS/FUEL		\$ 2,500.00		\$ 2,500.00	\$ 2,750.00	\$ 2,800.00	0.00%
510 INSURANCE	\$ 1,429.00	\$ 1,501.00	\$ 1,930.00	\$ 2,092.00	\$ 2,004.00	\$ 2,105.00	0.62%
791 JECD		\$ 10,334.00		\$ 10,334.00	\$ 10,334.00	\$ 10,334.00	0.00%
792 GIS		\$ 4,827.00		\$ 4,827.00	\$ 4,827.00	\$ 5,225.00	8.25%
900 CAPITAL OUTLAY	\$ 15,306.00		\$ 16,661.00				
939 DEMOLITIONS		\$ 2,000.00		\$ 2,000.00	\$ 2,900.00	\$ 3,000.00	0.00%
944 LEASE/PURCHASE	\$ 13,350.00	\$ 12,932.00	\$ 12,931.00				
TOTAL	\$ 180,663.00	\$ 194,653.00	\$ 187,782.00	\$ 187,705.00	\$ 182,732.00	\$ 182,768.00	-2.63%
42100 POLICE							
110 SALARIES	\$ 675,936.00	\$ 649,671.00	\$ 698,314.00	\$ 675,175.00	\$ 675,000.00	\$ 688,461.00	1.97%
112 OVERTIME		\$ 22,000.00		\$ 22,000.00	\$ 22,000.00	\$ 25,000.00	13.64%
132 LONGEVITY		\$ 23,175.00		\$ 25,650.00	\$ 25,650.00	\$ 28,100.00	9.55%
141 OASI		\$ 53,156.00		\$ 55,296.00	\$ 55,296.00	\$ 56,768.00	2.66%
142 HOSPITAL INSURANCE	\$ 197,546.00	\$ 81,502.00	\$ 198,241.00	\$ 79,147.00	\$ 79,147.00	\$ 88,477.00	11.79%
143 RETIREMENT		\$ 45,002.00		\$ 38,685.00	\$ 38,368.00	\$ 40,696.00	5.20%
146 WORKERS COMP		\$ 27,303.00		\$ 28,993.00	\$ 26,500.00	\$ 27,825.00	-4.03%
148 EDUCATION/TRAINING		\$ 5,000.00		\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0.00%
210 COMMUNICATION		\$ 2,000.00		\$ 2,000.00	\$ 1,500.00	\$ 2,000.00	0.00%
230 PUBLICITY/SUBSCRIPTIONS/DUES		\$ 2,500.00	\$ 96,218.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0.00%
241 ELECTRIC		\$ 6,400.00		\$ 7,800.00	\$ 8,382.00	\$ 8,500.00	8.97%
242 WATER		\$ 1,000.00		\$ 600.00	\$ 582.00	\$ 600.00	0.00%
244 NATURAL GAS		\$ 4,000.00		\$ 4,000.00	\$ 3,500.00	\$ 4,000.00	0.00%
245 TELEPHONE		\$ 16,500.00		\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	0.00%
256 CONSULTANT'S SERVICE	\$ 107,934.00	\$ 24,500.00		\$ 23,000.00	\$ 23,000.00	\$ 21,000.00	-8.70%
260 REPAIR/MAINT BLDG		\$ 5,000.00		\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	0.00%
261 REPAIR/MAINTENANCE VEHICLES		\$ 17,000.00		\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	0.00%
269 OTHER REPAIR/MAINTENANCE		\$ 3,000.00		\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0.00%
289 OTHER TRAVEL		\$ 5,000.00		\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0.00%
296 NCIC		\$ 4,640.00		\$ 4,640.00	\$ 4,640.00	\$ 4,640.00	0.00%
299 OTHER EXPENSES		\$ 10,000.00		\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	0.00%
310 OFFICE SUPPLIES		\$ 4,000.00		\$ 4,000.00	\$ 4,000.00	\$ 5,000.00	25.00%
320 OPERATING SUPPLIES	\$ 68,906.00	\$ 5,000.00	\$ 57,389.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	0.00%
326 UNIFORMS		\$ 8,000.00		\$ 10,000.00	\$ 10,000.00	\$ 12,000.00	20.00%

	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Budget	14-15 Projected	15-16 Proposed	
42100 POLICE							
327 FIRE ARM SUPPLIES		\$ 4,000.00		\$ 5,000.00	\$ 5,000.00	\$ 6,000.00	20.00%
331 GAS/FUEL		\$ 50,000.00		\$ 50,000.00	\$ 44,000.00	\$ 50,000.00	0.00%
510 INSURANCE	\$ 35,653.00	\$ 37,226.00	\$ 40,877.00	\$ 43,947.00	\$ 40,250.00	\$ 42,263.00	-3.83%
521 SURETY BONDS		\$ 300.00		\$ 300.00	\$ 300.00	\$ 300.00	0.00%
900 CAPITAL OUTLAY	\$ 32,108.00		\$ 47,947.00	\$ 13,200.00	\$ 13,200.00	\$ 66,000.00	400.00%
944 LEASE/PURCHASE	\$ 53,400.00	\$ 51,725.00	\$ 51,725.00				
TOTAL	\$ 1,171,483.00	\$ 1,168,600.00	\$ 1,190,711.00	\$ 1,170,933.00	\$ 1,157,815.00	\$ 1,255,130.00	7.19%
42200 FIRE DEPARTMENT							
110 SALARIES	\$ 490,810.00	\$ 441,262.00	\$ 503,428.00	\$ 452,315.00	\$ 452,315.00	\$ 452,692.00	0.08%
112 OVERTIME		\$ 14,000.00		\$ 14,000.00	\$ 17,500.00	\$ 19,000.00	35.71%
120 WAGES		\$ 39,500.00		\$ 39,500.00	\$ 39,500.00	\$ 42,500.00	7.59%
132 LONGEVITY		\$ 10,275.00		\$ 10,200.00	\$ 10,200.00	\$ 12,250.00	20.10%
141 OASI		\$ 38,636.00		\$ 39,475.00	\$ 39,401.00	\$ 40,273.00	2.02%
142 HOSPITAL INSURANCE	\$ 151,342.00	\$ 62,351.00	\$ 153,485.00	\$ 59,293.00	\$ 59,293.00	\$ 58,458.00	-1.41%
143 RETIREMENT		\$ 30,503.00		\$ 26,580.00	\$ 23,023.00	\$ 26,887.00	1.16%
146 WORKERS COMP		\$ 17,252.00		\$ 15,192.00	\$ 13,000.00	\$ 13,650.00	-10.15%
148 EDUCATION		\$ 20,000.00		\$ 20,000.00	\$ 16,800.00	\$ 20,000.00	0.00%
162 VOLUNTEER FIREMEN	\$ 43,310.00	\$ 40,000.00	\$ 37,033.00	\$ 40,000.00	\$ 32,785.00	\$ 40,000.00	0.00%
210 COMMUNICATIONS		\$ 8,500.00		\$ 8,500.00	\$ 8,200.00	\$ 9,000.00	5.88%
212 FREIGHT/SHIPPING		\$ 1,500.00		\$ 1,500.00	\$ 1,200.00	\$ 1,500.00	0.00%
219 FIRE PREVENTION & PUBLIC EDU.		\$ 7,000.00		\$ 8,000.00	\$ 7,620.00	\$ 9,000.00	12.50%
230 PUBLICITY/SUBSCRIPTION/DUES		\$ 2,300.00	\$ 103,331.00	\$ 2,300.00	\$ 2,025.00	\$ 2,300.00	0.00%
232 FIRE DEPT SUBSCRIPTION		\$ 1,900.00		\$ 1,900.00	\$ 1,625.00	\$ 1,900.00	0.00%
241 ELECTRIC		\$ 11,000.00		\$ 13,000.00	\$ 14,275.00	\$ 15,000.00	15.38%
242 WATER		\$ 2,400.00		\$ 2,400.00	\$ 2,800.00	\$ 2,400.00	0.00%
244 NATURAL GAS		\$ 3,000.00		\$ 3,000.00	\$ 3,480.00	\$ 3,000.00	0.00%
245 TELEPHONE		\$ 12,100.00		\$ 13,000.00	\$ 11,970.00	\$ 13,000.00	0.00%
256 CONSULTANTS SERVICE	\$ 123,968.00	\$ 10,000.00		\$ 10,000.00	\$ 8,700.00	\$ 10,000.00	0.00%
260 BUILDING MAINTENANCE		\$ 9,000.00		\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	0.00%
261 REPAIR/MAINTENANCE VEHICLE		\$ 28,000.00		\$ 28,000.00	\$ 32,475.00	\$ 35,000.00	25.00%
269 OTHER REPAIR MAINTENANCE		\$ 13,000.00		\$ 15,000.00	\$ 11,500.00	\$ 15,000.00	0.00%
289 OTHER TRAVEL		\$ 5,000.00		\$ 5,000.00	\$ 3,785.00	\$ 5,000.00	0.00%
299 OTHER EXPENSES	\$ 74,738.00	\$ 1,000.00	\$ 64,313.00	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	100.00%
310 OFFICE SUPPLIES		\$ 1,000.00		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0.00%
320 OPERATING EXPENSE	\$ 21,471.00	\$ 15,500.00		\$ 15,500.00	\$ 16,225.00	\$ 15,500.00	0.00%
326 UNIFORMS		\$ 8,000.00		\$ 9,000.00	\$ 8,800.00	\$ 9,000.00	0.00%
329 PERSONAL PROTECTIVE GEAR		\$ 28,000.00		\$ 28,000.00	\$ 26,500.00	\$ 28,000.00	0.00%

42200	FIRE DEPARTMENT	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Budget	14-15 Projected	15-16 Proposed	
331	GAS/FUEL		\$ 27,000.00		\$ 28,000.00	\$ 24,200.00	\$ 28,000.00	0.00%
510	INSURANCE	\$ 31,359.00	\$ 32,591.00	\$ 35,232.00	\$ 37,853.00	\$ 47,000.00	\$ 49,350.00	30.37%
900	CAPITAL OUTLAY	\$ 203,424.00	\$ 65,000.00	\$ 152,848.00	\$ 30,000.00	\$ 28,000.00	\$ 24,700.00	-17.67%
	TOTAL	\$ 1,140,422.00	\$ 1,006,570.00	\$ 1,049,670.00	\$ 987,508.00	\$ 975,197.00	\$ 1,014,360.00	2.72%
43100	HIGHWAYS AND STREETS							
110	SALARIES	\$ 217,913.00	\$ 219,173.00	\$ 228,163.00	\$ 227,873.00	\$ 227,873.00	\$ 227,969.00	0.04%
112	OVERTIME		\$ 5,000.00		\$ 5,000.00	\$ 3,000.00	\$ 5,000.00	0.00%
132	LONGEVITY		\$ 4,550.00		\$ 5,300.00	\$ 5,300.00	\$ 6,175.00	16.51%
141	OASI		\$ 17,498.00		\$ 18,220.00	\$ 18,067.00	\$ 18,295.00	0.41%
142	HOSPITAL INSURANCE	\$ 73,752.00	\$ 31,158.00	\$ 74,713.00	\$ 29,786.00	\$ 29,786.00	\$ 35,739.00	19.99%
143	RETIREMENT		\$ 15,020.00		\$ 13,274.00	\$ 13,274.00	\$ 13,280.00	0.05%
146	WORKERS COMP		\$ 13,647.00		\$ 14,732.00	\$ 14,000.00	\$ 14,700.00	-0.22%
148	EDUCATION /TRAINING		\$ 2,000.00		\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	0.00%
212	FREIGHT/SHIPPING		\$ 500.00		\$ 500.00	\$ 500.00	\$ 500.00	0.00%
230	PUBLICITY/SUBSCRIPTION/DUES	\$ 122,610.00	\$ 500.00	\$ 147,242.00	\$ 500.00	\$ 500.00	\$ 500.00	0.00%
241	ELECTRIC		\$ 6,000.00		\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	0.00%
242	WATER		\$ 600.00		\$ 600.00	\$ 300.00	\$ 600.00	0.00%
244	NATURAL GAS		\$ 1,800.00		\$ 1,800.00	\$ 800.00	\$ 1,800.00	0.00%
245	TELEPHONE		\$ 4,500.00		\$ 4,500.00	\$ 5,500.00	\$ 5,800.00	28.89%
247	STREET LIGHTING		\$ 55,000.00		\$ 58,000.00	\$ 70,000.00	\$ 75,000.00	29.31%
254	ENGINEER EXPENSE		\$ 1,000.00		\$ 1,000.00		\$ 6,250.00	525.00%
260	REPAIR/MAINTENANCE BLDG		\$ 10,000.00		\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	0.00%
261	REPAIR/MAINTENANCE VEHICLE		\$ 7,500.00		\$ 8,000.00	\$ 6,000.00	\$ 8,000.00	0.00%
262	REPAIR/MAINTENANCE MACH.		\$ 9,500.00		\$ 10,000.00	\$ 8,000.00	\$ 10,000.00	0.00%
264	REPAIR/MAINT. TRAFFIC LIGHTS		\$ 6,000.00		\$ 6,000.00	\$ 3,000.00	\$ 6,000.00	0.00%
268	ROAD/BRIDGE REPAIR		\$ 18,000.00		\$ 18,000.00	\$ 16,000.00	\$ 18,000.00	0.00%
295	DUMPSTER SERVICE		\$ 3,000.00		\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0.00%
299	OTHER EXPENSES	\$ 38,914.00	\$ 3,000.00	\$ 37,782.00	\$ 3,000.00	\$ 3,000.00	\$ 5,000.00	66.67%
310	OFFICE SUPPLIES		\$ 1,000.00		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0.00%
320	OPERATING EXPENSES		\$ 12,000.00	\$ 23,267.00	\$ 13,000.00	\$ 13,000.00	\$ 15,000.00	15.38%
321	LANDSCAPING		\$ 6,000.00		\$ 6,000.00	\$ 5,000.00	\$ 6,000.00	0.00%
322	CHEMICALS/MATERIALS		\$ 2,000.00		\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	0.00%
326	UNIFORMS		\$ 4,500.00		\$ 4,500.00	\$ 5,000.00	\$ 5,000.00	11.11%
331	GAS/FUEL		\$ 12,500.00		\$ 13,000.00	\$ 12,000.00	\$ 13,000.00	0.00%
342	SIGN PARTS/SUPPLIES	\$ 18,183.00	\$ 4,000.00		\$ 4,800.00	\$ 4,800.00	\$ 5,000.00	4.17%

		12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Budget	14-15 Projected	15-16 Proposed	
43100	HIGHWAYS AND STREETS con't							
423	GUARD RAILS & POSTS		\$ 2,000.00		\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	0.00%
426	CULVERTS		\$ 3,000.00		\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0.00%
451	CRUSHED STONE		\$ 10,000.00		\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	0.00%
454	SALT		\$ 9,000.00		\$ 9,000.00	\$ 6,000.00	\$ 9,000.00	0.00%
510	INSURANCE	\$ 6,035.00	\$ 6,338.00	\$ 6,584.00	\$ 7,259.00	\$ 6,500.00	\$ 6,825.00	-5.98%
701	MULTI MODAL MAIN/CUMBERLAND							
900	CAPITAL OUTLAY		\$ 35,200.00	\$ 86,566.00	\$ 5,000.00	\$ 5,000.00	\$ 10,000.00	100.00%
931	SAFE ROUTES - CONTINGENCY				\$ 10,000.00			-100.00%
944	LEASE/PURCHASE	\$ 13,350.00	\$ 12,932.00	\$ 12,931.00	\$ 11,344.00	\$ 11,344.00	\$ 11,344.00	0.00%
949	INFRA - DUKE ST AND BY MCDONALDS							
	TOTAL	\$ 490,757.00	\$ 555,416.00	\$ 617,248.00	\$ 550,488.00	\$ 534,044.00	\$ 575,027.00	4.46%
44310	SENIOR CENTER							
110	SALARIES	\$ 68,029.00	\$ 66,234.00	\$ 75,298.00	\$ 81,215.00	\$ 85,278.00	\$ 87,392.00	7.61%
132	LONGEVITY		\$ 1,300.00		\$ 2,025.00	\$ 2,025.00	\$ 2,350.00	16.05%
141	OASI		\$ 5,167.00		\$ 6,368.00	\$ 6,679.00	\$ 6,866.00	7.82%
142	HOSPITAL INSURANCE	\$ 14,739.00	\$ 6,195.00	\$ 14,604.00	\$ 5,941.00	\$ 5,941.00	\$ 5,849.00	-1.55%
143	RETIREMENT		\$ 2,363.00		\$ 2,081.00	\$ 2,081.00	\$ 2,080.00	-0.05%
146	WORKERS COMP		\$ 449.00		\$ 286.00	\$ 352.00	\$ 370.00	29.37%
148	EDUCATION/TRAINING		\$ 1,100.00		\$ 1,000.00		\$ 1,000.00	0.00%
211	POSTAGE		\$ 2,590.00		\$ 2,400.00	\$ 2,200.00	\$ 2,400.00	0.00%
230	PUBLICITY/SUBSCRIPTIONS/DUES	\$ 39,935.00	\$ 1,000.00	\$ 43,791.00	\$ 1,000.00	\$ 900.00	\$ 1,000.00	0.00%
241	ELECTRIC		\$ 13,000.00		\$ 13,250.00	\$ 13,250.00	\$ 14,750.00	11.32%
242	WATER		\$ 1,200.00		\$ 1,300.00	\$ 1,300.00	\$ 1,495.00	15.00%
244	NATURAL GAS		\$ 2,400.00		\$ 2,400.00	\$ 2,400.00	\$ 2,640.00	10.00%
245	TELEPHONE		\$ 3,800.00		\$ 3,800.00	\$ 3,800.00	\$ 4,180.00	10.00%
259	OTHER PROF SERV (Andrea Krantz)		\$ 8,000.00		\$ 8,000.00	\$ 7,500.00	\$ 8,000.00	0.00%
260	BUILDING MAINTENANCE		\$ 2,400.00		\$ 6,345.00	\$ 6,300.00	\$ 4,000.00	-36.96%
283	OUT OF TOWN EXPENSE		\$ 554.00		\$ 554.00	\$ 550.00	\$ 554.00	0.00%
289	TRAVEL		\$ 6,500.00		\$ 6,500.00	\$ 6,500.00	\$ 7,150.00	10.00%
295	DUMPSTER SERVICE		\$ 1,763.00		\$ 1,000.00	\$ 800.00	\$ 1,000.00	0.00%
299	OTHER EXPENSES	\$ 7,750.00	\$ 6,027.00	\$ 9,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,600.00	10.00%
310	OFFICE SUPPLIES	\$ 1,085.00	\$ 1,100.00	\$ 765.00	\$ 1,100.00	\$ 1,000.00	\$ 1,100.00	0.00%
510	INSURANCE	\$ 3,785.00	\$ 3,975.00	\$ 2,879.00	\$ 3,155.00	\$ 3,200.00	\$ 3,360.00	6.50%
723	MIDCUMBERLAND PROGRAMS		\$ 4,000.00		\$ 4,500.00	\$ 4,500.00	\$ 5,000.00	11.11%
729	MEALS ON WHEELS		\$ 5,000.00		\$ 5,000.00	\$ 5,000.00	\$ 6,500.00	30.00%

	SENIOR CENTER	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Budget	14-15 Projected	15-16 Proposed	
900	CAPITAL OUTLAY	\$ 18,290.00	\$ 2,495.00	\$ 2,495.00	\$ -			
	TOTAL	\$ 153,613.00	\$ 148,612.00	\$ 148,832.00	\$ 165,220.00	\$ 167,556.00	\$ 175,636.00	6.30%
44700	PARKS & RECREATION							
110	SALARIES	\$ 128,431.00	\$ 128,564.00	\$ 131,215.00	\$ 131,227.00	\$ 131,227.00	\$ 131,939.00	0.54%
112	OVERTIME		\$ 2,400.00	\$ 38,299.00	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	0.00%
132	LONGEVITY		\$ 4,450.00		\$ 5,100.00	\$ 5,100.00	\$ 5,400.00	5.88%
141	OASI		\$ 10,360.00		\$ 10,613.00	\$ 10,613.00	\$ 10,690.00	0.73%
142	HOSPITAL INSURANCE	\$ 36,565.00	\$ 18,382.00		\$ 17,438.00	\$ 17,438.00	\$ 18,087.00	3.72%
143	RETIREMENT		\$ 8,775.00		\$ 7,617.00	\$ 7,617.00	\$ 7,658.00	0.54%
146	WORKERS COMP		\$ 4,501.00		\$ 4,978.00	\$ 4,300.00	\$ 4,515.00	-9.30%
148	EDUCATION/TRAINING		\$ 1,150.00		\$ 1,150.00	\$ 1,150.00	\$ 1,150.00	0.00%
200	CONTRACTUAL SERVICE (MOWING)	\$ 86,794.00	\$ 15,000.00	\$ 100,488.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	0.00%
212	FREIGHT/SHIPPING		\$ 1,200.00		\$ 1,250.00	\$ 1,200.00	\$ 1,200.00	-4.00%
230	PUBLICITY/SUBSCRIPTIONS/DUES		\$ 2,750.00		\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0.00%
241	ELECTRIC		\$ 26,249.00		\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	0.00%
242	WATER		\$ 3,521.00		\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	0.00%
243	PORTAJOHNS		\$ 5,794.00		\$ 5,794.00	\$ 5,500.00	\$ 5,500.00	-5.07%
244	NATURAL GAS		\$ 2,993.00		\$ 2,993.00	\$ 2,500.00	\$ 2,500.00	-16.47%
245	TELEPHONE		\$ 3,892.00		\$ 3,892.00	\$ 4,000.00	\$ 4,250.00	9.20%
254	ENGINEER EXPENSE				\$ 4,000.00	\$ 5,000.00	\$ 5,000.00	25.00%
256	CONSULTANT SERVICE							
260	REPAIR/MAINTENANCE BLDG		\$ 4,335.00		\$ 4,400.00	\$ 4,400.00	\$ 5,000.00	13.64%
261	REPAIR/MAINTENANCE VEHICLE		\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0.00%
262	REPAIR/MAINTENANCE MACH.		\$ 1,250.00		\$ 1,250.00	\$ 1,250.00	\$ 1,250.00	0.00%
263	REPAIR & MAINTENANCE TRAIL		\$ 4,000.00		\$ 4,000.00	\$ 6,000.00	\$ 5,000.00	25.00%
289	OTHER TRAVEL		\$ 900.00		\$ 900.00	\$ 900.00	\$ 900.00	0.00%
295	DUMPSTER SERVICE		\$ 7,000.00		\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	0.00%
299	OTHER EXPENSES	\$ 22,998.00	\$ 19,000.00	\$ 20,770.00	\$ 19,000.00	\$ 23,000.00	\$ 30,000.00	57.89%
310	OFFICE SUPPLIES		\$ 857.00		\$ 850.00	\$ 850.00	\$ 850.00	0.00%
320	OPERATING SUPPLIES	\$ 653.00	\$ 10,000.00		\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	0.00%
321	AGRICULTURE & HORTICULTURE		\$ 4,000.00		\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0.00%
323	FOOD(CCSD)		\$ 500.00		\$ 500.00	\$ 500.00	\$ 500.00	0.00%
325	CHRISTMAS PARADE & CUMBERLAND		\$ 1,000.00	\$ 1,547.00	\$ 1,750.00	\$ 1,750.00	\$ 2,500.00	42.86%
326	UNIFORMS		\$ 1,250.00		\$ 1,250.00	\$ 1,250.00	\$ 1,250.00	0.00%
331	GAS/FUEL		\$ 6,000.00		\$ 6,300.00	\$ 6,000.00	\$ 6,300.00	0.00%
342	SIGN PARTS/SUPPLIES		\$ 2,000.00		\$ 2,000.00	\$ 2,000.00	\$ 3,000.00	50.00%

		12-13 Actuals	13-14 Budget	13-14 Actuals	13-14 Budget	14-15 Budget	14-15 Projected	15-16 Proposed	
121 STREET AID REVENUE									
33551 State/Gas Fuel Tax		\$ 116,629.00	\$ 119,000.00	\$ 117,930.00	\$ 119,000.00	\$ 119,000.00	\$ 122,000.00	\$ 119,000.00	
33552 STATE/CITY STREET & TRANS									
36100 INTEREST EARNINGS		\$ 223.00	\$ 270.00	\$ 107.00	\$ 90.00	\$ 90.00	\$ 87.00	\$ 90.00	
FROM GENERAL GOVT									
FROM STREET FUND BALANCE									
TOTAL		\$ 116,852.00	\$ 119,270.00	\$ 118,037.00	\$ 119,090.00	\$ 122,087.00	\$ 122,087.00	\$ 449,000.00	277.03%
43100 STREET AID									
264 REPAIR/MAINT TRAFFIC LIGHT									
268 ROAD/BRIDGE REPAIR		\$ 379,300.00	\$ 119,000.00	\$ -	\$ 330,000.00	\$ -	\$ -	\$ 449,000.00	36.06%
299 OTHER EXPENSE									
451 CRUSHED STONE									
TOTAL		\$ 379,300.00	\$ 119,000.00	\$ -	\$ 330,000.00	\$ -	\$ -	\$ 449,000.00	36.06%
123 DRUG FUND REVENUE									
35140 DRUG RELATED FINES		\$ 165,516.00	\$ 14,000.00	\$ 4,466.00	\$ 3,349.00	\$ 2,705.00	\$ 2,705.00	\$ 2,800.00	-16.39%
36000 OTHER REVENUES									
36100 INTEREST EARNINGS			\$ 1.00	\$ 406.00	\$ 3.00	\$ 1.00	\$ 1.00	\$ 1.00	-66.67%
27100 TRANSFER FUND BALANCE			\$ 145,000.00					\$ 2,199.00	
TOTAL		\$ 165,516.00	\$ 159,001.00	\$ 4,872.00	\$ 3,352.00	\$ 2,706.00	\$ 2,706.00	\$ 5,000.00	49.16%
42129 DRUG FUND									
148 EDUCATION/TRAINING			\$ 1,000.00		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0.00%
210 COMMUNICATION		\$ 4,122.00	\$ 1,250.00		\$ 1,250.00	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00	0.00%
289 OTHER TRAVEL			\$ 500.00		\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	0.00%
299 OTHER EXPENSES			\$ 2,250.00	\$ 4,252.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	0.00%
320 OFFICE SUPPLIES			\$ -						
900 CAPITAL OUTLAY		\$ 8,952.00	\$ 150,000.00	\$ 138,403.00					
TOTAL		\$ 13,074.00	\$ 155,000.00	\$ 142,655.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0.00%

		12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Budget	14-15 Projected	15-16 Proposed	
413	WATER/SEWER REVENUES							
37110	METERED WATER SALES	\$ 1,372,705.00	\$ 1,420,916.00	\$ 1,448,401.00	\$ 1,449,334.00	\$ 1,544,000.00	\$ 1,590,320.00	9.73%
37193	CUSTOMER SERVICE FEE	\$ 126,622.00	\$ 30,000.00	\$ 133,354.00	\$ 30,000.00	\$ 27,276.00	\$ 30,000.00	0.00%
37196	WATER TAP FEES	\$ 5,400.00	\$ 12,000.00	\$ 47,750.00	\$ 15,000.00	\$ 15,911.00	\$ 15,000.00	0.00%
37210	SEWER SERVICE CHARGE	\$ 868,551.00	\$ 882,177.00	\$ 924,276.00	\$ 899,820.00	\$ 920,000.00	\$ 947,600.00	5.31%
37231	SEWER STEP FEES							
37240	ESCROW-STEP FEES-PICKNEY		\$ 55,000.00		\$ 55,000.00	\$ 56,088.00	\$ 55,000.00	0.00%
37232	INDUSTRIAL SEWER FEE		\$ 120,000.00		\$ 120,000.00	\$ 167,000.00	\$ 150,000.00	25.00%
37291	PENALTIES		\$ 65,000.00		\$ 70,000.00	\$ 70,995.00	\$ 70,000.00	0.00%
37296	SEWER TAP FEES		\$ 12,000.00	\$ 47,750.00	\$ 15,000.00	\$ 1,000.00	\$ 15,000.00	0.00%
37299	MISCELLANEOUS	\$ 73,428.00	\$ 18,000.00	\$ 138,259.00	\$ 15,000.00	\$ 2,304.00	\$ 3,000.00	-80.00%
37910	INTEREST EARNINGS	\$ 1,942.00	\$ 1,500.00	\$ 1,749.00	\$ 1,500.00	\$ 1,289.00	\$ 1,300.00	-13.33%
37233	SEWER DUMP FEES							
36350	INSURANCE RECOVERIES							
36600	CREDIT CARD FEES		\$ 250.00		\$ 300.00	\$ 859.00	\$ 850.00	183.33%
37400	GRANT			\$ 465,350.00				
	TOTAL	\$ 2,448,648.00	\$ 2,616,843.00	\$ 3,206,889.00	\$ 2,670,954.00	\$ 2,806,722.00	\$ 2,878,070.00	7.75%
52300	WATER/SEWER EXPENDITURES							
110	SALARIES	\$ 561,357.00	\$ 548,738.00	\$ 599,219.00	\$ 592,216.00	\$ 588,706.00	\$ 591,009.00	-0.20%
112	OVERTIME		\$ 25,000.00		\$ 25,000.00	\$ 33,263.00	\$ 30,000.00	20.00%
132	LONGEVITY		\$ 28,125.00		\$ 24,250.00	\$ 24,250.00	\$ 26,675.00	10.00%
141	OASI		\$ 46,043.00		\$ 49,072.00	\$ 50,234.00	\$ 49,548.00	0.97%
142	HOSPITAL INSURANCE	\$ 166,287.00	\$ 87,306.00	\$ 180,362.00	\$ 85,471.00	\$ 85,471.00	\$ 87,411.00	2.27%
143	RETIREMENT		\$ 38,441.00		\$ 35,182.00	\$ 33,596.00	\$ 35,398.00	0.61%
146	WORKERS COMP		\$ 20,708.00		\$ 24,360.00	\$ 21,000.00	\$ 22,050.00	-9.48%
148	EDUCATION/TRAINING		\$ 3,500.00		\$ 3,500.00	\$ 3,000.00	\$ 3,500.00	0.00%
211	POSTAGE		\$ 7,000.00		\$ 7,500.00	\$ 8,000.00	\$ 8,000.00	6.67%
212	FREIGHT/SHIPPING		\$ 6,000.00		\$ 6,000.00	\$ 4,500.00	\$ 6,000.00	0.00%
230	PUBLICITY/SUBSCRIPTION/DUES		\$ 14,000.00		\$ 14,000.00	\$ 14,000.00	\$ 19,000.00	35.71%
241	ELECTRIC	\$ 182,373.00	\$ 170,000.00	\$ 186,569.00	\$ 180,000.00	\$ 180,000.00	\$ 190,000.00	5.56%
242	WATER							
244	NATURAL GAS		\$ 8,000.00		\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	0.00%
245	TELEPHONE		\$ 10,500.00		\$ 12,000.00	\$ 14,500.00	\$ 14,500.00	20.83%
249	STEP MAINTENANCE		\$ 12,500.00		\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	0.00%
252	LEGAL SERVICE		\$ 2,000.00		\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	0.00%
254	ENGINEER EXPENSE		\$ 2,000.00		\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	0.00%

SUMMARY SHEET 15/16 BUDGET											
			REVENUE	EXPENDITURES							
110	GENERAL		\$4,312,097.00								
41210	COURT			\$ 231,838.00							
41510	GEN GOVT & ADMINISTRATION			\$ 652,560.00							
41710	BLDG SAFETY & CODES ENFORCE			\$ 182,768.00							
42100	POLICE			\$ 1,255,130.00						Capital outlay requests for depts is:	
42200	FIRE			\$ 1,014,360.00						\$163,887.00	
43100	HIGHWAYS AND STREETS			\$ 580,277.00							
44310	SENIOR CITIZEN CENTER			\$ 175,636.00							
44700	PARKS AND RECREATION			\$ 390,481.00							
			Balance: -170,953.	\$ 4,483,050.00							
	CAPITAL PROJECTS			\$ 516,901.00							
	FUND BALANCE		\$ 687,854.00								
	TOTAL		\$ 4,999,951.00	\$ 4,999,951.00							
121	STREET AID FUND		\$ 119,090.00	\$ 449,000.00							
	FROM FUND BALANCE		\$ 329,910.00								
	STREET AID FUND TOTALS		\$ 449,000.00	\$ 449,000.00							
123	DRUG FUND		\$ 2,801.00	\$ 5,000.00							
	FROM FUND BALANCE		\$ 2,199.00								
	DRUG FUND TOTALS		\$ 5,000.00	\$ 5,000.00							
413	WATER/SEWER FUND		\$ 2,878,070.00	\$ 2,661,118.00							
	NOT INCLUDED DEPRE. ETC.										
	WATER/SEWER FUND TOTALS		\$ 2,878,070.00	\$ 2,661,118.00							
			Balance: 216,952.00								
	DEPRECIATION			\$ 492,000.00							
			\$ 2,878,070.00	\$ 3,153,118.00							
	TRANSFER FUND BALANCE		\$ 275,048.00								
	TOTAL		\$ 3,153,118.00	\$ 3,153,118.00							

	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Budget	14-15 Projected	15-16 Proposed
52300 WATER/SEWER CON'T						
255 DATA PROCESSING SERVICE		\$ 6,000.00		\$ 6,000.00	\$ 6,000.00	\$ 7,000.00 16.67%
258 ACCOUNTING SERVICE	\$ 77,837.00	\$ 8,000.00	\$ 123,621.00	\$ 8,000.00	\$ 8,000.00	\$ 9,000.00 12.50%
260 REPAIR/MAINTENANCE BLDG		\$ 5,000.00		\$ 10,000.00	\$ 10,000.00	\$ 10,000.00 0.00%
262 REPAIR/MAINTENANCE OTHER	\$ 102,710.00	\$ 20,000.00	\$ 147,321.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00 0.00%
263 METER REPLACEMENT		\$ 50,000.00		\$ 50,000.00	\$ 50,000.00	\$ 50,000.00 0.00%
265 SEWER LINE REPAIR/MAINT		\$ 25,000.00		\$ 25,000.00	\$ 25,000.00	\$ 30,000.00 20.00%
266 WATER LINE/TANK MAINT		\$ 45,000.00		\$ 50,000.00	\$ 50,000.00	\$ 60,000.00 20.00%
267 REPAIR/MAINTENANCE PUMP		\$ 25,000.00		\$ 25,000.00	\$ 25,000.00	\$ 30,000.00 20.00%
286 VEHICLE EXPENSE		\$ 10,000.00		\$ 12,000.00	\$ 12,000.00	\$ 12,000.00 0.00%
289 OTHER TRAVEL		\$ 1,000.00		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00 0.00%
292 SEWER CHEMICAL/LAB EXP	\$ 4,326.00	\$ 5,000.00	\$ 5,483.00	\$ 6,000.00	\$ 6,000.00	\$ 7,000.00 16.67%
293 WATER/SEWER TESTING		\$ 7,500.00		\$ 7,500.00	\$ 7,500.00	\$ 9,000.00 20.00%
295 DUMPSTER SERVICE		\$ 5,000.00		\$ 6,500.00	\$ 8,500.00	\$ 9,000.00 38.46%
299 OTHER EXPENSES	\$ 192,330.00	\$ 5,000.00	\$ 219,041.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00 0.00%
310 OFFICE SUPPLIES		\$ 4,500.00		\$ 4,500.00	\$ 4,500.00	\$ 5,000.00 11.11%
320 OPERATING EXPENSES	\$ 12,215.00	\$ 15,000.00	\$ 13,060.00	\$ 15,000.00	\$ 15,000.00	\$ 16,000.00 6.67%
322 CHEMICALS		\$ 150,000.00		\$ 180,000.00	\$ 177,000.00	\$ 180,000.00 0.00%
326 UNIFORMS		\$ 7,000.00		\$ 7,000.00	\$ 7,000.00	\$ 7,500.00 7.14%
331 GAS, DIESEL (FUEL ONLY)		\$ 27,000.00		\$ 28,000.00	\$ 28,000.00	\$ 30,000.00 7.14%
339 FIRE HYDRANT REPAIR/MAINT		\$ 2,000.00		\$ 2,000.00	\$ 2,000.00	\$ 5,000.00 150.00%
426 CULVERTS						
451 CRUSHED STONE		\$ 6,000.00		\$ 8,000.00	\$ 8,000.00	\$ 9,000.00 12.50%
510 INSURANCE	\$ 46,254.00	\$ 48,568.00	\$ 59,035.00	\$ 65,644.00	\$ 58,000.00	\$ 60,900.00 -7.23%
551 TRUSTEE FEES		\$ 2,000.00		\$ 2,000.00	\$ 2,000.00	\$ 2,000.00 0.00%
613 AMORTIZATION-BOND (principal)	\$ 490,286.00	\$ 762,020.00	\$ 777,634.00	\$ 793,774.00	\$ 793,774.00	\$ 816,127.00 2.82%
631 INTEREST-BOND	\$ 198,694.00	\$ 198,100.00	\$ 136,834.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00 0.00%
700 BAD DEBIT EXPENSE		\$ 2,000.00		\$ 2,000.00	\$ 2,000.00	\$ 2,000.00 0.00%
900 CAPITAL OUTLAY		\$ 57,200.00		\$ 40,000.00	\$ 40,000.00	\$ 10,000.00 -75.00%
944 LEASE/PURCHASE		\$ 12,932.00		\$		
290 INDUSTRIAL SEWER BILL						
TOTAL	\$ 2,034,669.00	\$ 2,541,681.00	\$ 2,448,179.00	\$ 2,613,969.00	\$ 2,607,294.00	\$ 2,661,118.00 1.80%