

**CITY OF MORGANTOWN
MORGANTOWN CITY COUNCIL
BUDGET INFORMATION
FISCAL YEAR 2015 BUDGET PROCESS**

Introduction:

The following is a brief synopsis of definitions, requirements, sources of revenues and expenditures, and the budget calendar pertaining to the budget of the City of Morgantown for the fiscal year ending June 30, 2015. The definitions are general terms that are or will be used throughout the budgeting process and require a general familiarity. The general requirements provide a summary of the restrictions on various revenues and formal budgeting requirements as they relate to the City of Morgantown. The sources of revenues and expenditures will provide a general background for these activities that Council should be aware of for a better understanding of what they will be approving.

The City has several funds that require budgets to and including the General Fund, Coal Severance Fund, Capital Escrow Fund, Airport and Airport Improvement Funds, BOPARC, and Morgantown Parking Authority. City Council approves the budget of the General Fund and Coal Severance Fund by ordinance on the schedule required by State Code. The Capital Escrow Fund is approved as part of the General Fund budget approval. The Airport and Airport Improvement Funds are approved by City Council as a resolution, typically in May or June of each year for the coming fiscal year. BOPARC and Morgantown Parking Authority each approve their respective budgets between April and June of each year for the ensuing budget year. Each of the City's 3 pension funds and the Building Commission are overseen by their respective boards and do not require formal budgets or budgetary approval. All other funds of the City including but not limited to the Life & Health Fund, Property Auction Fund, OPEB Fund, and Special Grants Fund, do not require, and do not have, budgets.

Each year, the City Manager's Office and Finance Department prepare a budget document for submission to City Council by the 15th of February. The document includes a Budget Transmittal Letter from the City Manager which gives an overview of the proposed budget and related financial considerations. The letter is accompanied by the proposed budget for the General and Coal Severance Funds, broken down by revenues and expenditures by department. The proposed budgets are followed by the Capital Escrow Fund budgetary allocations and copies of agency requests.

An updated copy of the fiscal year 2014 budget has been attached for your convenience and includes all budget adjustments approved by City Council and the Finance Department through and including General Fund Budget Revision #2 for the fiscal year 2014.

Definitions:

Ad Valorem Taxes – Property taxes paid; calculated by multiplying the assessed value (60% of the property's appraised fair market value) of properties by the levy rate.

Levy Rate – The percentage tax rate set by the City for Ad Valorem taxation. Maximum rates include: Class I - 12.5 cents; Class II – 25 cents; Class IV – 50 cents.

Fiscal Year – The 12 month period of time that the City maintains its books and budget. The last day of the each fiscal year is June 30th as prescribed by the State of West Virginia. The year included with the phrase “fiscal year” refers to the year end, for example, Fiscal Year 2013 refers to the year ending June 30, 2013.

Rainy Day/Financial Stabilization Fund – A Rainy Day Fund and Financial Stabilization Fund are the same fund, the names are used interchangeably. These funds are actual cash dollars set aside in a separate fund to be used when regular income is disrupted or decreased in order for typical operations to continue, to maintain operations in case of emergencies, or for any other purpose as approved by Council.

Contingency – Fund balance carry-over and projected revenues in excess of budgeted expenditures, which are available for unexpected events and decrease the impact of cost overruns or revenue shortfalls. Contingency is strictly a budgetary tool with no actual monies in hand.

General Requirements:

Ordinance: All initial budgets and all budget amendments (except for individual department adjustments described below) are done via ordinance for the General and Coal Severance Funds and thus require two readings by council for approval.

State Approval: All initial budgets and budget amendments are required to be provided to the West Virginia State Auditor’s Office for approval.

Fee Accounts: Generally, any fees charged for municipal services, i.e. police, fire, streets, are required to maintain at least 85% in their respective expenditure lines. The City of Morgantown currently has a Fire Service Fee, of which 85% of revenues must be budgeted for the Fire Department.

Hotel Occupancy Tax: State law requires 50% of revenue derived from this tax to be provided to a Convention and Visitor’s Bureau and the remaining 50% appropriated to accounts associated with the culture and recreation (BOPARC & Morgantown Public Library).

Contingencies: This is not an expenditure account but used to report an appropriation for unexpected or unknown expenditures. The amount appropriated for contingencies may not exceed 10% of the total budget as per State statutes.

Rainy Day/Financial Stabilization Fund Contributions: Amounts included in this fund may not exceed an amount equivalent to 30% of the total General Fund budget, per State statutes.

Budget Adjustments for Single Department: If a department head wishes to move budgeted figures from one line to another, a request is made to the Finance Director, who has been given the responsibility to decline or approve the revision as requested, for approval of the adjustment, and posted to the accounting system upon approval.

Budget Adjustments for Multiple Departments: Typically mid-year adjustments are made for reallocations and changes in projected revenues. Any increases or decreases to the total amounts allocated to individual departments require council approval, and then subsequent approval by the State Auditor's Office.

Debts: The City has capital leases where amounts are required to be allocated for payment. These leases include the General Fund's portion of the Public Safety Building, the Northside Fire Station, equipment lease purchase and the Energy Efficiency project lease. City Council may not encumber itself in excess of one year and therefore may not incur debt. Capital leases, for this purpose, are not considered debt as they have a non-appropriation clause, meaning they must be budgeted for each year to continue with the lease. All lease agreements are required to have a non-appropriation clause before they may be signed.

Sources of Income:

Revenues of the General Fund are derived from various sources including taxes, licenses and permits, intergovernmental activities, charges for services, fines and forfeitures, and other miscellaneous and financial activities. The following items are descriptions and sources of the major revenues of the City.

- Property Taxes – Property taxes, also known as Ad Valorem Taxes, are based on the assessed values (market value determined by the County Assessor's office multiplied by 60%) of real (land and buildings) and personal (vehicles, equipment, and business assets) property multiplied by the levy rate established by City Council. These amounts are reduced by percentages for the Assessor, discounts, delinquencies and exonerations. Property taxes are collected by the Sheriff and remitted to the City after the end of each month. Property tax collections are broken down by current year taxes, prior year taxes, supplemental taxes and interest and penalties.
- Business and Occupation (B&O) Tax – B&O Tax is a privilege tax on most business activities occurring in the City. The tax is based on the old B&O tax system of the State of West Virginia that was dissolved in favor of a net income tax in the early 1980s. The tax rates vary depending on the sources of each business's revenue. B&O taxes are included on the budget as B&O Taxes, amounts related to regular business reporting, and B&O – Construction, amounts related to one time construction projects that cost \$5 million or more. Businesses remit the tax on a quarterly or annual basis, or "by-the-job" for select business activities.
- Utility Taxes – Utility tax is an excise tax based on the consumption of utility services such as electric, gas, water, sewer and telephone at a rate of 2%. This tax is collected by the each utility company and remitted to the City similar to the process business utilize for consumer sales tax.
- Liquor Tax – Collected by the State Tax Department and remitted to the City on a quarterly basis, the Wine and Liquor Tax is a 5% tax collected on the wholesale or retail sale of bottles of wine and liquor.

- Hotel/Motel Taxes – Hotel/Motel is a 6% tax on the hotel guest and is collected and remitted to the City on a monthly basis by the individual hotels.
- Business Licenses & Contractors Registration – Licenses are issued by the finance department annually, unless specified by code, for most businesses in the City. License fees and B&O taxes must be paid in full prior to issuing the license.
- Permits – Fees for permits vary and are based on the work being performed, including construction, signage and excavation. The fee is collected prior to the permit being issued.
- Grants – Each year the Police and Fire departments apply for grants to assist in covering costs of various activities including DUI stops, Click-it-or-Ticket, airport security and the purchase of equipment. These grants vary each year depending on what was applied for and what was awarded. Many of the grants are to cover the overtime related to these operations and the expected expense is included in the Grant Overtime line within the Police Department budget.
- Fire Fees – Fire fees are a subscription service charge to cover the costs of operating the City’s paid fire department. The fee is calculated by multiplying the total square footage of a structure by \$.0638 per square foot plus an additional \$.0403 per square foot for each floor above the 3rd. All customers who pay the annual fee in full on or before August 15 receive a 5% discount.
- Interfund Charges & Mon. Co. Fuel Reimb. – The City charges its internal funds a small portion for the costs incurred by the Finance Department for operation and accounting for those funds, to and including financial preparation, annual financial reporting, time expended, and supplies and materials. The City also provides Monongalia County and BOPARC with fuel for operations at cost plus \$.10 per gallon.
- Court Fines – Fines are collected by the City’s Municipal Court staff and remitted on a monthly basis. The amounts are based on citations issued by city police, fire and code personnel and the penalties associated with those violations.

Expenditures:

General Fund’s expenditures cover a great deal of the operating costs of the City including salaries and wages, benefits, utilities and materials, but also include some non-operating activities such as lease payments and allocations. The following items are details related the expenditures of the City.

- Salaries, Wages and Benefits: These items have a multiplier effect as any changes in Salaries and Wages have an additional increase in social security taxes, medicare taxes, retirement and workers compensation.
- Police & Fire Pensions: The City is required to contribute 107% of the previous year’s contribution to each of these pensions, provided that certain actuarially determined funding requirements are met. Payments are required to be made on a monthly basis,

however early funding is allowable and done at the discretion of the Finance Department. The amounts in the Police and Fire Pensions are restricted and may not be paid for any purpose other than the funds' operations and benefit payments.

- **Employee Pension:** The City contributes an actuarially determined rate to this pension, and it is based upon the gross pay of the participating employee. Rates over the previous years are as follows: 6.00% FY07; 6.00% FY08; 8.11% FY09; 8.29% FY10; 10.35% FY 11; 11.80% FY12; 11.81% FY13; 13.32% FY14; 15.54% FY15. The amounts in the Employee Pension are restricted and may not be paid for any purpose other than the fund's operations and benefit payments. Along with the internal department contributions (general fund, community development, airport), the Morgantown Parking Authority and Morgantown Utility Board are also participating employers
- **Liability Insurance:** The City's liability insurance policy runs each year from October 1st to October 1st of the subsequent year and includes insurance for BOPARC, Morgantown Public Library and Morgantown Parking Authority. Additional coverage's include but are not limited to Airport Liability, Airport and Public Works Pollution Remediation, and the Finance Director's Bond. The other coverage's required have varying policy periods. The costs of insurance are allocated by the Finance Director based on values and usage by the various departments and agencies.
- **Workers Compensation Insurance:** The City's workers compensation policy runs each year from July 1 to July 1 of the subsequent year and includes the Morgantown Parking Authority. The costs of insurance are based on the rates applied to each category of work and wages within each department or agency.
- **Health Insurance:** The City has a self-funded health insurance policy with a reinsurance arrangement for amounts exceeding the specified deductible. Contributions to the plan are made on a monthly basis based on the composite amount from the renewal that is completed each December. The composite amount is an average for all employees participating employees and is contributed regardless if an employee elects to utilize the City's coverage. Employees of the City contribute to the fund based on their coverage, single or family, and medical, dental or vision, as approved in with the renewal in December and increased by the same percentage as the City's increase. The renewal period is based on each calendar year and the third party provider assists in the calculation of contributions by the City for each employee.
- **Amusement Tax:** The City has previously committed this tax to be provided to BOPARC for its providing of the Met Theatre to a local not-for-profit agency during the winter months.
- **Lease Payments:** The City has several leases that were taken out to cover the costs of purchasing equipment, buildings, and improvements. These items are budgeted under the operating transfers section including the contribution to the Building Commission for the purchase and construction of the Northside Fire Station.

- Related Agency Support: These amounts are direct allocations to support the operating activities of these agencies and have been or are being used to help secure other external funding such as state grants-in-aid for the Morgantown Public Library.
- Capital Escrow: The General Fund makes contributions to the Capital Escrow Fund from the one-time B&O Construction revenues. This allocation is transferred as needed throughout the year with the full contribution made at the end of each fiscal year.

Budget Calendar:

Fiscal Year 2014-2015 Budget Schedule

January –

- a. 1st week Department Directors provided a report for expenditures of the 1st half of the current fiscal year
- b. 21st – Department Head should file a detailed request for appropriations, this includes the various boards and commissions of the City
- c. 21st – Work Session prior to the regular Council meeting explaining the budget process and revenues and expenditures in general terms to educate for upcoming FY 2015 budget process
- d. 31st – All requests from outside agencies for funding are due. Funding requests received after the 31st will not be included in the proposed budget

February –

- a. 14th – Manager’s submission to City Council of proposed FY2015 budget
- b. 15th – Per Section 5.02 of the City Charter, the City Manager is required to provide City Council with the upcoming fiscal year budget and an accompanying message.
- c. 25th – City Council Committee of the Whole discussion of proposed budget

March –

- a. 3rd – Certified assessed value due from County Assessor
- b. 1st Tuesday (4th) – Council approves first reading of adoption of next fiscal year’s budget
- c. 3rd Tuesday (18th) – Council approves second reading of adoption of next fiscal year’s budget
- d. Immediately upon final approval – Budget is published in the newspaper once per week for two consecutive weeks
- e. 29th – Budget to be submitted to State Auditor’s Office for review

April –

- a. 3rd Tuesday (15th)– Upon approval of State Auditor’s Office, council approves, adopts and lays the levy. Presentation of final compiled performance based budget document.
- b. Within 3 days of laying the levy, the levy order is prepared, certified and forwarded to the State Auditor, who then turns the order over to the County Assessor

July –

- a. 3rd Tuesday (15th) – Council approves first reading of fund balance carryover budget revision

August –

- a. 1st Tuesday (5th) – Council approves second reading of fund balance carryover budget revision

****NOTE:** The fund balance carryover budget revisions are due on July 15th for the Coal Severance Fund and July 30th for the General Fund. The City of Morgantown requires all budget revisions for these two funds be completed via ordinance, and therefore it is impossible to complete these revisions by these due dates. The State Auditor's Office is aware of this issue and has allowed the City to submit these revisions in August.

**CITY OF MORGANTOWN
GENERAL FUND
SUMMARY OF REVENUE**

DESCRIPTION	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	PROJECTED BUDGET 2013-14	ACTUAL 12/31/13 2013-14
TAXES	17,425,562	18,016,059	18,535,518	19,013,474	19,641,902	10,335,144
LICENSES AND PERMITS	310,794	362,280	364,495	288,382	334,500	149,468
INTERGOVERNMENTAL	271,927	284,152	390,135	400,269	340,781	122,265
CHARGES FOR SERVICES	2,311,912	2,330,386	2,349,038	2,311,620	2,620,515	2,506,623
INTERFUND CHARGES	99,720	112,193	73,187	88,784	72,088	14,502
FINES AND FORFEITURES	639,410	604,112	587,123	617,286	530,000	234,130
MISCELLANEOUS	289,888	365,278	417,970	546,073	407,799	133,628
OTHER FINANCIAL SOURCES	19,800	12,000	286,190	1,153,308	162,000	6,142
BALANCE 7/1	1,484,254	835,026	722,576	220,182	520,000	528,880
TOTAL REVENUE	22,853,267	22,921,486	23,726,232	24,639,378	24,629,585	14,030,782

**CITY OF MORGANTOWN
GENERAL FUND
DETAIL OF REVENUE**

DESCRIPTION	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	PROJECTED BUDGET 2013-14	ACTUAL 12/31/13 2013-14
UNENCUMBERED BALANCE 7/1	1,484,254	835,026	722,576	220,182	520,000	528,880
TAXES:						
Property Taxes	3,004,233	3,049,048	3,207,787	3,431,075	3,446,902	2,135,706
Prior Year Taxes	158,665	231,774	166,067	193,964	225,000	194,696
Supplemental Taxes	35,988	30,640	29,495	42,433	32,000	19,214
Tax Loss Restoration Dis	52,377	0	0	843	0	0
Tax Interest & Penalties	25,882	27,861	26,797	27,398	27,000	18,086
Gas & Oil Severance Tax	22,132	24,382	29,302	27,886	27,000	0
Electric Utility Tax	344,429	409,562	407,702	424,777	405,000	207,652
Gas Utility Tax	229,346	210,229	213,942	232,402	230,000	63,413
MUB Utility Tax	89,633	90,242	105,565	129,084	110,000	63,492
Telephone Utility Tax	217,552	231,672	212,734	202,618	193,000	100,743
Motor Carriers Tax	44,740	45,881	45,803	40,207	44,000	21,270
B & O Taxes	9,694,885	10,197,766	10,833,032	10,830,558	10,800,000	4,964,817
B & O - Construction	1,729,139	1,541,411	1,235,173	1,393,949	2,400,000	1,570,782
Liquor Taxes	575,349	663,777	613,885	593,705	320,000	178,598
Animal Taxes	4,755	4,825	4,973	5,044	4,500	4,577
Hotel/Motel Taxes	703,828	727,916	844,357	892,949	825,000	495,109
Amusement Taxes	2,442	1,364	3,295	3,626	2,500	3,182
Video Lottery Tax	137,572	137,090	130,518	113,573	114,000	50,876
Cable TV Taxes	329,933	356,319	385,241	385,165	380,000	198,588
IRP Trucks Fee	12,066	14,815	16,422	19,770	36,000	35,757
Gaming Income	10,616	19,485	23,428	22,448	20,000	8,586
TOTAL TAXES	17,425,562	18,016,059	18,535,518	19,013,474	19,641,902	10,335,144
LICENSES AND PERMITS:						
Business Licenses	65,270	71,909	77,485	65,461	70,000	39,980
Contractors Registration	90,835	87,305	84,850	78,703	83,000	27,845
Building Permits	146,873	201,075	198,616	140,633	179,000	80,750
Sign Permits	833	1,105	561	278	1,000	207
Excavation Permits	573	0	-35	0	1,500	0
Miscellaneous Permits	6,410	700	1,120	1,410	0	686
Franchise Agreements	0	186	1,898	1,897	0	0
TOTAL LICENSES AND PERMITS	310,794	362,280	364,495	288,382	334,500	149,468
INTERGOVERNMENTAL:						
Grant - Police Personnel	173,473	213,351	350,998	390,604	304,301	122,265
Grant - Police Equip.	2,421	5,574	4,842	1,457	0	0
Grant - Fire Dept.	5,182	0	0	0	0	0
Grant -TSA	41,730	39,348	34,295	8,208	36,480	0
Grants-Other State Grants	49,121	25,879	0	0	0	0
TOTAL INTERGOVERNMENTAL	271,927	284,152	390,135	400,269	340,781	122,265

DETAIL OF REVENUE (CONTINUED)

DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ACTUAL
	2009-10	2010-11	2011-12	2012-13	BUDGET	12/31/13
	2013-14	2013-14	2013-14	2013-14	2013-14	2013-14
CHARGE FOR SERVICES:						
Electrical Inspection	20,317	0	0	0	0	0
Housing Inspection	52,815	60,040	58,500	44,145	59,000	32,715
Animal Control Fees	0	0	0	0	0	0
Credit Card Service Fee	0	0	0	0	0	0
Site Plan Review Fees	4,295	5,344	7,888	9,466	6,100	4,430
Fire Fee-Residential	991,724	1,033,582	1,024,489	1,060,249	1,204,000	1,178,494
Fire Fee-Commercial	493,465	477,452	497,026	437,681	522,551	469,998
Fire Fee-Tax Exempt	813,761	820,623	825,416	825,402	906,764	905,573
Fire Fee Penalty	13,113	16,285	17,491	18,115	13,600	-5
Discounts on Fire Fees	-79,318	-84,700	-83,537	-85,038	-94,000	-85,762
False Alarm Fees	1,740	1,760	1,765	1,600	2,500	1,180
TOTAL CHARGES FOR SERVICES	2,311,912	2,330,386	2,349,038	2,311,620	2,620,515	2,506,623
INTERFUND CHARGES:						
Admin-Parking	14,400	14,400	14,400	14,400	14,400	0
Admin-Airport	10,000	10,000	10,000	10,000	10,000	0
Admin - Tax Increment Financing Fund	0	0	16,800	33,600	16,800	0
Capital Escrow-Payroll Reimb.	54,500	54,500	0	0	0	0
Gas & Fuel Charges	20,820	33,293	31,987	30,784	30,888	14,502
TOTAL INTERFUND CHARGES	99,720	112,193	73,187	88,784	72,088	14,502
FINES AND FORFEITURES:						
Court Fines	639,410	604,112	587,123	617,286	530,000	234,130
TOTAL FINES AND FORFEITURES	639,410	604,112	587,123	617,286	530,000	234,130
MISCELLANEOUS:						
Rental Income	9,999	10,189	10,514	9,933	9,535	0
Earned Interest	31,395	8,682	8,451	7,439	8,000	5,537
Mon. Co.Fuel Reimb.	173,713	251,488	255,812	239,350	248,664	79,015
Sale of Fixed Assets	2	6,855	0	142,109	2,500	1,618
Sale of Materials	0	0	0	0	0	0
Insurance Claims	5,811	5,077	11,459	10,963	7,000	0
Suit Fees	0	0	0	0	0	0
Accident Reports	17,340	17,940	9,215	8,422	8,000	3,846
Public Works - Misc.	1,888	1,774	4,060	5,823	2,000	8,634
Returned Checks	180	130	110	190	100	40
Miscellaneous	4,833	16,556	26,867	9,096	10,000	3,157
Police - Misc.	44,501	46,034	91,311	83,927	101,000	22,093
Fire Dept. Misc.	226	553	171	28,821	11,000	9,688
TOTAL MISCELLANEOUS	289,888	365,278	417,970	546,073	407,799	133,628
OTHER FINANCIAL SOURCES:						
Cont. Other Enties	19,800	12,000	11,190	13,308	12,000	6,142
Cont. From Other Funds	0	0	275,000	140,000	150,000	0
Capital Lease Proceeds	0	0	0	1,000,000	0	0
TOTAL OTHER FIN. SOURCES	19,800	12,000	286,190	1,153,308	162,000	6,142
TOTAL REVENUE	22,853,267	22,921,486	23,726,232	24,639,378	24,629,585	14,030,782

**CITY OF MORGANTOWN
GENERAL FUND
SUMMARY OF EXPENDITURES**

DESCRIPTION	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	PROJECTED BUDGET 2013-14	ACTUAL 12/31/13 2013-14
MAYOR	11,771	11,059	10,366	10,144	10,108	5,405
CITY COUNCIL	61,848	64,290	63,054	56,398	53,506	28,488
CITY MANAGER	460,644	509,421	615,473	567,734	518,335	221,706
FINANCE	642,023	680,999	741,086	726,271	768,855	343,787
CITY CLERK	137,364	151,674	157,001	169,657	160,991	78,103
MUNICIPAL COURT	247,611	259,143	243,317	236,736	230,800	105,566
CITY ATTORNEY	279,078	282,611	329,538	293,633	290,784	136,356
ENGINEERING	426,850	450,647	474,402	457,159	467,368	223,166
PERSONNEL	43,938	41,686	44,751	51,618	47,316	20,453
CODE ENFORCEMENT	837,731	831,304	821,265	846,221	940,115	439,599
PLANNING	187,461	187,894	197,048	193,503	215,520	96,767
ELECTIONS	0	33,436	2,396	18,830	0	0
INFORMATION TECHNOLOGY	121,228	163,132	180,924	178,179	191,753	68,166
CITY HALL & BUILDINGS	533,417	502,812	596,213	482,325	531,502	214,539
POLICE	5,525,336	6,057,915	6,513,810	6,628,246	6,612,721	3,319,273
FIRE	4,110,600	4,252,817	4,411,857	4,403,051	4,396,829	2,153,910
ANIMAL CONTROL	36,050	36,050	36,050	37,131	38,245	19,123
STREET	2,480,983	2,420,936	2,468,431	2,244,533	2,383,217	1,106,799
SIGNS AND SIGNALS	650,889	669,793	666,495	616,296	601,206	283,083
EQUIPMENT MAINTENANCE	624,347	705,973	790,925	777,847	767,885	376,659
URBAN LANDSCAPE	0	0	0	0	128,091	48,724
CONTRIBUTIONS	366,659	411,572	441,172	423,819	427,245	262,582
OPERATING TRANSFERS	4,237,952	3,440,578	3,688,027	4,647,373	4,847,193	1,882,710
TOTAL EXPENDITURES	22,023,780	22,165,742	23,493,601	24,066,704	24,629,585	11,434,964

DETAIL OF EXPENDITURES

DEPT 409 MAYOR

DESCRIPTION	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	PROJECTED BUDGET 2013-14	ACTUAL 12/31/13 2013-14
PERSONNEL SERVICES:						
Elected Official Salary	8,050	9,100	8,400	8,400	8,400	4,200
Social Security	499	564	521	521	521	260
Medicare	117	127	127	122	122	61
TOTAL PERSONNEL SERVICES	8,666	9,791	9,048	9,043	9,043	4,521
CONTRACTED SERVICES						
Travel & Training	2,611	638	1,040	893	850	781
Worker's Compensation	269	290	24	25	33	15
Property & Liability Insurance	225	340	254	183	182	88
TOTAL CONTRACTED SERVICES	3,105	1,268	1,318	1,101	1,065	884
TOTAL MAYOR	11,771	11,059	10,366	10,144	10,108	5,405

DETAIL OF EXPENDITURES

DEPT 410 CITY COUNCIL

DESCRIPTION	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	PROJECTED BUDGET 2013-14	ACTUAL 12/31/13 2013-14
PERSONNEL SERVICES:						
Council Salaries	37,450	39,005	35,495	35,500	36,000	17,750
Social Security	2,322	2,418	2,201	2,201	2,232	1,101
Medicare	544	567	514	515	522	257
TOTAL PERSONNEL SERVICES	40,316	41,990	38,210	38,216	38,754	19,108
CONTRACTED SERVICES						
Travel and Training	10,416	4,761	4,918	2,382	4,250	2,652
Postage	1	18	154	0	100	2
Dues & Subscriptions	7,197	12,497	6,687	7,200	7,000	5,339
Worker's Compensation	877	1,233	104	108	140	65
Property & Liability Insurance	1,322	2,023	1,508	1,069	1,062	511
Contracted Services	0	0	10,280	6,936	0	0
TOTAL CONTRACTED SERVICES	19,813	20,532	23,651	17,695	12,552	8,569
COMMODITIES						
Civic Promotions	1,664	1,642	1,193	487	2,000	811
Operating Supplies	55	126	0	0	200	0
TOTAL COMMODITIES	1,719	1,768	1,193	487	2,200	811
TOTAL CITY COUNCIL	61,848	64,290	63,054	56,398	53,506	28,488

DETAIL OF EXPENDITURES

DEPT 412 CITY MANAGER

DESCRIPTION	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	PROJECTED BUDGET 2013-14	ACTUAL 12/31/13 2013-14
PERSONNEL SERVICES:						
Salaries and Wages	296,735	323,750	376,629	377,291	321,423	147,301
Car Allowance	0	0	9,250	3,750	0	0
Social Security	17,211	19,507	21,237	21,326	19,960	8,366
Group Health and Life	63,791	71,206	70,812	62,307	63,678	25,525
Employees Retirement	23,575	32,458	42,083	41,627	42,700	19,801
ICMA	7,208	6,131	8,688	8,445	7,504	3,679
Medicare	4,367	4,738	5,541	5,529	4,668	2,130
Overtime	0	1,660	1,338	1,669	500	57
TOTAL PERSONNEL SERVICES	412,887	459,450	535,578	521,944	460,433	206,859
CONTRACTED SERVICES						
Telephone	6,227	6,729	7,914	7,984	6,300	2,982
Cell Phone	0	0	0	0	0	0
Internet	0	0	0	0	0	0
Printing and Copying	2,882	460	25	593	2,000	30
Travel and Training	5,603	2,971	5,528	3,901	2,550	1,319
Equipment Maintenance	0	0	87	0	500	0
Vehicle Maintenance	0	174	-73	0	0	0
Postage	2,705	1,591	3,325	1,979	3,000	776
Adv/Legal Publications	2,292	6,136	525	631	2,000	0
Dues and Subscriptions	2,311	7,286	10,145	5,309	6,000	2,283
Professional Services	8,147	4,620	31,292	7,357	7,000	403
Workers Compensation	2,114	2,628	2,955	2,522	1,350	628
Property & Liability Insurance	2,375	2,390	2,883	3,211	2,452	1,549
Contracted Services	9,756	9,383	10,862	8,743	19,000	3,723
TOTAL CONTRACTED SERVICES	44,412	44,368	75,468	42,230	52,152	13,693
COMMODITIES:						
Office Supplies	2,242	1,848	2,353	2,515	2,500	429
Computer Supplies	338	781	190	125	1,000	0
Operating Supplies	0	0	0	125	250	215
Vehicle Supplies	586	759	790	795	0	0
TOTAL COMMODITIES	3,166	3,388	3,333	3,560	3,750	644
CAPITAL OUTLAY:						
Equipment	179	2,215	1,094	0	2,000	510
TOTAL CAPITAL OUTLAY	179	2,215	1,094	0	2,000	510
TOTAL CITY MANAGER	460,644	509,421	615,473	567,734	518,335	221,706

DETAIL OF EXPENDITURES

DEPT 414 FINANCE

DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ACTUAL
	2009-10	2010-11	2011-12	2012-13	BUDGET	12/31/13
					2013-14	2013-14
PERSONNEL SERVICES:						
Salaries and Wages	308,395	358,673	380,516	388,099	407,367	188,097
Social Security	18,840	21,966	31,353	23,838	25,319	11,560
Health and Life Insurance	95,722	106,809	159,327	124,614	127,356	61,260
Employees Retirement	24,981	30,812	41,039	41,920	54,395	22,992
Medicare	4,406	5,137	5,467	5,578	5,921	2,703
Overtime	0	237	544	289	1,000	0
TOTAL PERSONNEL SERVICES	452,344	523,634	618,246	584,338	621,358	286,612
CONTRACTED SERVICES:						
Telephone	4,046	4,745	5,411	6,965	4,320	3,337
Cell Phone	0	0	0	0	0	0
Internet	0	0	0	0	0	0
Printing & Copying	0	335	0	0	0	0
Travel and Training	6,246	1,963	3,590	6,801	10,950	5,581
Equipment Maintenance	31,614	4,225	6,967	7,376	5,000	3,337
Postage	26,057	28,212	15,537	16,612	24,000	19,346
Equipment Rental	4,848	3,942	5,870	7,470	7,300	3,339
Adv/Legal Publications	6,013	6,572	6,759	6,239	7,000	4,076
Dues and Subscriptions	1,708	1,953	2,185	2,535	1,500	1,518
Professional Services	0	0	0	0	1,000	0
Audit Expenditures	8,020	8,570	9,410	9,910	10,000	0
Worker's Compensation	814	1,086	1,139	1,185	1,712	800
Property & Liability Insurance	4,726	4,920	4,418	6,292	5,715	3,230
Unemployment	0	0	0	1,974	0	0
Court Costs and Claims	0	22	34	11	500	0
Contracted Services	63,174	62,060	31,293	31,419	35,000	725
Credit Card Fees	16,742	10,434	14,122	11,871	15,000	5,210
TOTAL CONTRACTED SERVICES	174,008	139,039	106,735	116,660	128,997	50,499
COMMODITIES:						
Office Supplies	10,464	14,465	12,946	11,245	15,000	2,776
Computer Supplies	2,574	2,596	762	0	2,000	3,900
TOTAL COMMODITIES	13,038	17,061	13,708	11,245	17,000	6,676
CAPITAL OUTLAY:						
Equipment	2,633	1,265	2,397	14,028	1,500	0
TOTAL CAPITAL OUTLAY	2,633	1,265	2,397	14,028	1,500	0
TOTAL FINANCE DEPARTMENT	642,023	680,999	741,086	726,271	768,855	343,787

DETAIL OF EXPENDITURES

DEPT 415 CITY CLERK

DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ACTUAL
	2009-10	2010-11	2011-12	2012-13	BUDGET	12/31/13
					2013-14	2013-14
PERSONNEL SERVICES:						
Salaries and Wages	73,371	77,700	86,558	88,020	88,993	41,572
Social Security	4,538	4,873	5,336	5,406	5,580	2,528
Health and Life Insurance	15,954	17,801	17,703	15,577	15,920	12,763
Employees Retirement	6,133	8,125	10,144	10,446	11,987	5,565
Medicare	1,061	1,140	1,248	1,265	1,305	591
Overtime	0	1,124	0	431	1,000	0
TOTAL PERSONNEL SERVICES	101,057	110,763	120,989	121,145	124,785	63,019
CONTRACTED SERVICES:						
Telephone	2,572	2,069	1,911	1,900	1,800	872
Cell Phone	0	0	0	0	0	0
Internet	0	0	0	0	0	0
Printing & Copying	37	0	175	45	200	0
Travel and Training	1,376	1,733	2,467	3,350	1,530	3,105
Equipment Maintenance	0	0	0	0	500	0
Postage	535	585	551	603	750	178
Adv/Legal Publications	1,261	1,359	1,349	929	1,400	580
Dues and Subscriptions	393	300	1,185	335	400	320
Professional Services	6,379	8,173	6,672	9,350	6,000	5,648
Worker's Compensation	204	235	237	264	377	176
Property & Liability Insurance	830	936	915	897	949	473
Contracted Services	1,692	490	940	904	1,300	565
Civil Service	17,381	21,843	16,897	27,247	18,000	2,687
TOTAL CONTRACTED SERVICES	32,660	37,723	33,299	45,824	33,206	14,604
COMMODITIES:						
Office Supplies	2,969	1,938	2,190	2,083	2,000	480
Operating Supplies	678	554	523	290	500	0
TOTAL COMMODITIES	3,647	2,492	2,713	2,373	2,500	480
CAPITAL OUTLAY:						
Equipment	0	696	0	315	500	0
TOTAL CAPITAL OUTLAY	0	696	0	315	500	0
TOTAL CITY CLERK	137,364	151,674	157,001	169,657	160,991	78,103

DETAIL OF EXPENDITURES

DEPT 416 MUNICIPAL COURT

DESCRIPTION	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	PROJECTED BUDGET 2013-14	ACTUAL 12/31/13 2013-14
PERSONNEL SERVICES:						
Salaries and Wages	130,374	129,389	126,687	125,920	124,276	60,374
Social Security	8,020	7,974	7,787	7,821	7,767	3,696
Health and Life Insurance	63,815	71,206	57,535	50,624	47,759	22,973
Employees Retirement	9,543	11,783	12,534	12,036	13,494	6,318
Medicare	1,876	1,865	1,821	1,829	1,817	864
Overtime	1,104	1,417	1,006	2,110	1,000	85
TOTAL PERSONNEL SERVICES	214,732	223,634	207,370	200,340	196,113	94,310
CONTRACTED SERVICES:						
Telephone	5,862	6,608	6,718	8,965	2,700	3,657
Cell Phone	0	0	0	0	0	0
Internet	0	0	0	0	0	0
Travel and Training	392	0	0	2,520	850	0
Equipment Maintenance	5,626	5,356	5,180	4,941	5,000	1,214
Postage	4,921	3,003	2,886	2,164	5,000	575
Equipment Rental	0	2,514	290	2,024	2,500	57
Dues and Subscriptions	0	0	0	135	0	0
Worker's Compensation	338	430	1,361	373	525	245
Property & Liability Insurance	1,576	1,822	1,784	1,509	1,512	722
Contracted Services	6,159	7,039	10,138	7,805	7,000	2,351
Bank Charges	5,017	5,078	4,267	3,146	5,100	1,336
TOTAL CONTRACTED SERVICES	29,891	31,850	32,624	33,582	30,187	10,157
COMMODITIES:						
Office Supplies	2,325	3,659	3,323	2,814	4,000	1,099
TOTAL COMMODITIES	2,325	3,659	3,323	2,814	4,000	1,099
CAPITAL OUTLAY:						
Equipment	663	0	0	0	500	0
TOTAL CAPITAL OUTLAY	663	0	0	0	500	0
TOTAL MUNICIPAL COURT	247,611	259,143	243,317	236,736	230,800	105,566

DETAIL OF EXPENDITURES

DEPT 417 CITY ATTORNEY

DESCRIPTION	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	PROJECTED BUDGET 2013-14	ACTUAL 12/31/13 2013-14
PERSONNEL SERVICES:						
Salaries and Wages	161,994	169,445	177,259	182,183	183,272	85,840
Social Security	10,009	10,440	10,895	11,213	11,363	5,294
Health and Life Insurance	39,884	44,504	44,257	38,942	39,800	19,144
Employees Retirement	13,429	17,571	20,955	21,516	23,857	11,486
Medicare	2,341	2,442	2,548	2,622	2,657	1,238
TOTAL PERSONNEL SERVICES	227,657	244,402	255,914	256,476	260,949	123,002
CONTRACTED SERVICES:						
Telephone	2,575	2,784	2,637	2,895	1,800	1,314
Cell Phone	0	0	0	0	0	0
Internet	0	0	0	0	0	0
Travel	1,623	578	583	460	1,700	638
Office Equipment Maint.	0	0	0	0	0	0
Postage	281	353	409	380	400	152
Advertising	0	0	0	0	0	0
Dues and Subscriptions	13,681	14,270	13,226	15,746	12,500	10,001
Professional Services	27,824	17,376	54,260	14,596	10,000	0
Worker's Compensation	479	422	489	527	476	222
Property & Liability Insurance	4,431	1,362	1,458	1,513	1,609	792
Court Costs	0	89	7	180	500	0
TOTAL CONTRACTED SERVICES	50,894	37,234	73,069	36,297	28,985	13,119
COMMODITIES:						
Office Supplies	527	627	555	657	600	235
TOTAL COMMODITIES	527	627	555	657	600	235
CAPITAL OUTLAY/EQUIPMENT						
Equipment	0	348	0	203	250	0
TOTAL CAPITAL OUTLAY	0	348	0	203	250	0
TOTAL CITY ATTORNEY	279,078	282,611	329,538	293,633	290,784	136,356

DETAIL OF EXPENDITURES

DEPT 420 ENGINEERING

DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ACTUAL
	2009-10	2010-11	2011-12	2012-13	BUDGET	12/31/13
					2013-14	2013-14
PERSONNEL SERVICES:						
Salaries and Wages	246,508	265,271	269,236	266,110	267,934	128,363
Social Security	15,284	16,335	16,499	16,240	16,674	7,853
Health and Life Insurance	79,769	89,008	88,515	77,884	79,598	38,287
Employees Retirement	20,062	25,802	30,808	31,446	35,822	17,187
Medicare	3,575	3,820	3,859	3,798	3,900	1,837
Overtime	672	483	914	160	1,000	86
TOTAL PERSONNEL SERVICES	365,870	400,719	409,831	395,638	404,928	193,613
CONTRACTED SERVICES:						
Telephone	3,659	3,062	4,116	5,472	4,500	2,333
Cell Phone	0	0	0	0	0	0
Internet	0	0	0	0	0	0
Printing and Copying	0	0	0	0	550	0
Travel and Training	7,974	7,116	8,183	3,947	6,800	835
Equipment Maintenance	548	1,063	416	382	1,000	391
Vehicle Maintenance	3,465	1,479	2,871	2,507	2,000	1,743
Postage	468	458	268	125	500	39
Adv/Legal Publications	2,092	420	1,272	166	500	0
Dues and Subscriptions	1,006	1,395	1,330	1,637	2,000	1,582
Professional Services	1,590	2,164	9,318	6,375	5,000	3,996
Environmental Services	16,543	12,802	14,376	14,059	14,000	7,942
Worker's Compensation	6,305	7,162	7,867	9,185	10,420	4,867
Property & Liability Insurance	4,302	4,367	4,704	8,219	4,932	2,467
Contracted Services	0	720	845	1,084	1,000	306
TOTAL CONTRACTED SERVICES	47,952	42,208	55,566	53,158	53,202	26,501
COMMODITIES:						
Office Supplies	2,667	3,142	3,173	3,057	3,500	945
Vehicle Supplies	3,901	4,578	5,832	5,306	5,738	2,107
TOTAL COMMODITIES	6,568	7,720	9,005	8,363	9,238	3,052
CAPITAL OUTLAY:						
Equipment	6,460	0	0	0	0	0
TOTAL CAPITAL OUTLAY	6,460	0	0	0	0	0
TOTAL ENGINEERING	426,850	450,647	474,402	457,159	467,368	223,166

DETAIL OF EXPENDITURES

DEPT 422 PERSONNEL

DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ACTUAL
	2009-10	2010-11	2011-12	2012-13	BUDGET	12/31/13
					2013-14	2013-14
PERSONNEL SERVICES:						
Salaries and Wages	16,710	16,734	17,889	19,553	20,005	9,300
Social Security	1,036	1,034	1,103	1,206	1,240	574
Health and Life Insurance	7,977	8,901	8,852	7,788	7,960	3,829
Employees Retirement	1,385	1,740	2,110	2,309	2,665	1,244
Medicare	242	242	258	282	290	134
TOTAL PERSONNEL SERVICES	27,350	28,651	30,212	31,138	32,160	15,081
CONTRACTED SERVICES:						
Telephone	898	985	1,104	1,776	900	771
Cell Phone	0	0	0	0	0	0
Internet	0	0	0	0	0	0
Printing and Copying	0	0	0	0	100	0
Travel and Training	0	0	200	199	100	0
Equipment Maintenance	172	0	195	170	200	0
Postage	1,254	543	330	466	750	412
Advertising	3,120	4,622	3,833	2,513	4,000	443
Employee Assist.	918	460	0	379	1,500	0
Wellness Program	4,689	5,019	5,724	7,219	5,000	3,134
Dues and Subscription	0	0	0	0	500	0
Professional Services	0	0	507	208	1,000	0
Worker's Compensation	46	48	50	53	84	39
Property & Liability Insurance	253	261	269	260	272	134
Contracted Services	0	0	29	303	0	190
Recruitment Costs	4,547	146	1,426	5,517	0	0
TOTAL CONTRACTED SERVICES	15,897	12,084	13,667	19,063	14,406	5,123
COMMODITIES:						
Civic Promotions	250	0	0	0	0	0
Office Supplies	441	603	872	1,417	750	249
TOTAL COMMODITIES	691	603	872	1,417	750	249
CAPITAL OUTLAY:						
Equipment	0	348	0	0	0	0
TOTAL CAPITAL OUTLAY	0	348	0	0	0	0
TOTAL PERSONNEL	43,938	41,686	44,751	51,618	47,316	20,453

DETAIL OF EXPENDITURES

DEPT 436 CODE ENFORCEMENT

DESCRIPTION	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	PROJECTED BUDGET 2013-14	ACTUAL 12/31/13 2013-14
PERSONNEL SERVICES:						
Salaries and Wages	440,502	432,676	439,664	455,349	499,623	239,720
Social Security	27,924	27,089	27,410	28,155	31,411	14,859
Health and Life Insurance	208,747	231,420	194,733	202,498	214,914	103,376
Employees Retirement	36,716	43,231	52,554	53,957	67,482	32,233
Medicare	6,531	6,335	6,410	6,585	7,346	3,475
Overtime	9,891	6,512	4,475	1,513	7,000	1,237
TOTAL PERSONNEL SERVICES	730,311	747,263	725,246	748,057	827,776	394,900
CONTRACTED SERVICES:						
Telephone	9,885	9,598	10,925	13,008	9,000	4,048
Cell Phone	0	0	0	0	0	0
Internet	0	0	0	0	0	0
Printing and Copying	361	450	1,040	555	500	0
Printing & Copying - Public Information	1,515	970	0	1,758	4,616	72
Travel and Training	17,022	7,610	10,889	16,460	18,462	7,101
Equipment Maintenance	73	0	0	0	500	0
Vehicle Maintenance	6,781	4,664	4,948	5,551	6,000	5,014
Postage	2,416	2,189	2,618	2,748	3,000	817
Dues and Subscriptions	2,100	1,438	913	1,756	2,500	542
Professional Services	0	0	0	219	3,000	0
Laundry & Dry Cleaning	0	0	0	3,822	5,000	1,741
Workers Compensation	13,333	10,483	10,681	13,610	15,302	7,147
Property & Liability Insurance	20,080	11,193	10,542	10,231	10,823	5,489
Unemployment	0	0	4,340	0	0	0
Contracted Services	7,988	4,132	3,420	4,257	3,000	2,755
TOTAL CONTRACTED SERVICES	81,554	52,727	60,316	73,975	81,703	34,726
COMMODITIES:						
Small Tools/Equipment	319	559	223	629	600	803
Office Supplies	8,606	9,064	7,853	7,776	9,300	3,249
Emergency Clothing	0	0	240	0	250	0
Operating Supplies	0	0	0	0	0	30
Vehicle Supplies	10,221	13,564	14,901	10,662	12,986	5,525
Uniform Rental	4,424	7,036	9,524	4,252	4,500	366
TOTAL COMMODITIES	23,570	30,223	32,741	23,319	27,636	9,973
CAPITAL OUTLAY:						
Equipment	2,296	1,091	2,962	870	3,000	0
TOTAL CAPITAL OUTLAY	2,296	1,091	2,962	870	3,000	0
TOTAL CODE ENFORCEMENT	837,731	831,304	821,265	846,221	940,115	439,599

DETAIL OF EXPENDITURES

DEPT 437 PLANNING

DESCRIPTION	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	PROJECTED BUDGET 2013-14	ACTUAL 12/31/13 2013-14
PERSONNEL SERVICES:						
Salaries and Wages	122,086	116,815	117,929	109,119	117,562	55,980
Social Security	7,484	7,172	7,317	6,738	7,289	3,453
Health and Life Insurance	31,907	35,603	35,406	46,730	47,759	22,973
Employees Retirement	9,437	11,957	13,821	12,530	15,659	7,490
Medicare	1,750	1,677	1,711	1,576	1,705	807
Overtime	0	0	316	0	0	0
TOTAL PERSONNEL SERVICES	172,664	173,224	176,500	176,693	189,974	90,703
CONTRACTED SERVICES:						
Telephone	3,773	3,903	4,112	3,982	3,060	1,405
Cell Phone	0	0	0	0	0	0
Internet	0	0	0	0	0	0
Printing and Copying	1,398	221	506	362	500	0
Travel and Training	3,159	2,905	0	341	4,250	0
Vehicle Maintenance	50	536	2,325	0	2,500	228
Postage	859	862	815	1,059	1,200	736
Advertising	1,127	1,276	1,499	2,228	1,500	1,139
Dues and Subscriptions	869	927	631	2,158	1,800	194
Professional Services	0	0	0	1,242	0	0
Worker's Compensation	361	401	391	439	493	230
Property & Liability Insurance	1,202	1,145	1,170	1,672	1,941	886
Contracted Services	345	225	4,013	642	2,500	401
TOTAL CONTRACTED SERVICES	13,143	12,401	15,462	14,125	19,744	5,219
COMMODITIES:						
Office Supplies	1,411	1,381	1,839	1,666	2,500	765
Computer Supplies	0	269	205	685	1,000	0
Vehicle Supplies	243	619	328	153	302	80
TOTAL COMMODITIES	1,654	2,269	2,372	2,504	3,802	845
CAPITAL OUTLAY:						
Equipment	0	0	2,714	181	2,000	0
TOTAL CAPITAL OUTLAY	0	0	2,714	181	2,000	0
TOTAL PLANNING & ZONING	187,461	187,894	197,048	193,503	215,520	96,767

DETAIL OF EXPENDITURES

DEPT 438 ELECTIONS

DESCRIPTION	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	PROJECTED BUDGET 2013-14	ACTUAL 12/31/13 2013-14
CONTRACTED SERVICES:						
Printing and Copying	0	16,946	0	0	0	0
Postage	0	8,943	0	393	0	0
Contracted Services	0	7,446	2,360	18,254	0	0
TOTAL CONTRACTED SERVICES	0	33,335	2,360	18,647	0	0
COMMODITIES:						
Office Supplies	0	101	36	183	0	0
TOTAL COMMODITIES	0	101	36	183	0	0
TOTAL ELECTION COSTS	0	33,436	2,396	18,830	0	0

DETAIL OF EXPENDITURES

DEPT 439 INFORMATION TECHNOLOGY

DESCRIPTION	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	PROJECTED BUDGET 2013-14	ACTUAL 12/31/13 2013-14
PERSONNEL SERVICES:						
Salaries and Wages	39,298	40,523	49,409	42,055	44,444	20,287
Social Security	2,555	2,478	3,027	2,548	2,756	1,216
Health and Life Insurance	15,954	17,802	17,703	15,577	15,920	7,658
Employees Retirement	3,464	4,266	6,011	5,114	5,920	2,763
Medicare	597	580	708	596	644	284
Overtime	2,486	604	1,453	1,243	0	340
TOTAL PERSONNEL SERVICES	64,354	66,253	78,311	67,133	69,684	32,548
CONTRACTED SERVICES:						
Telephone	857	939	863	792	900	360
Cell Phone	0	0	0	0	0	0
Internet	0	0	0	0	0	0
Travel and Training	0	0	0	3,485	4,335	0
Equipment Maintenance	0	0	0	0	0	0
Professional Services	8,375	54,712	55,963	72,855	70,000	23,984
Worker's Compensation	104	185	168	210	186	87
Property & Liability Insurance	615	609	912	1,068	1,148	521
Contracted Services	19,337	7,019	11,997	5,960	10,000	3,432
TOTAL CONTRACTED SERVICES	29,288	63,464	69,903	84,370	86,569	28,384
COMMODITIES:						
Office Supplies	127	20	114	209	250	0
Computer Supplies	111	37	247	0	250	0
TOTAL COMMODITIES	238	57	361	209	500	0
CAPITAL OUTLAY:						
Equipment	27,348	33,358	32,349	26,467	35,000	7,234
TOTAL CAPITAL OUTLAY	27,348	33,358	32,349	26,467	35,000	7,234
TOTAL INFORMATION TECH	121,228	163,132	180,924	178,179	191,753	68,166

DETAIL OF EXPENDITURES

DEPT 440 CITY HALL

DESCRIPTION	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	PROJECTED BUDGET 2013-14	ACTUAL 12/31/13 2013-14
PERSONNEL SERVICES:						
Salaries and Wages	115,590	128,566	131,286	130,286	134,209	53,632
Social Security	7,268	7,955	8,159	7,995	8,507	3,380
Health and Life Insurance	63,815	71,206	70,812	62,307	63,678	30,630
Employees Retirement	9,827	13,469	15,746	15,416	18,276	7,366
Medicare	1,700	1,860	1,908	1,870	1,990	790
Overtime	2,953	1,840	1,419	253	3,000	1,457
TOTAL PERSONNEL SERVICES	201,153	224,896	229,330	218,127	229,660	97,255
CONTRACTED SERVICES:						
Telephone	7,428	7,488	5,803	5,900	6,750	2,723
Cell Phone	0	0	0	0	0	0
Internet	0	0	0	0	0	0
Utilities/Electric	95,360	73,057	101,906	77,282	80,000	40,125
Utilities/Gas	34,460	38,684	37,367	43,868	50,000	7,658
Utilities/Water	74,679	26,133	20,491	7,263	40,000	5,191
Utilities/Storm Sewer	8,486	24,565	41,797	35,585	25,000	17,202
Building & Grounds Maintenance	41,978	28,076	69,805	34,374	38,500	16,656
Equipment Maintenance	5,049	4,390	0	482	5,000	290
Postage	0	0	190	0	0	200
Building Rental	1,170	1,146	1,515	1,879	1,900	0
Equipment Rental	0	0	0	0	500	0
Professional Services	0	0	6,520	0	0	0
Workers Compensation	3,769	4,362	4,832	4,711	5,825	2,721
Property & Liability Insurance	18,053	35,571	37,965	22,921	19,367	8,752
Contracted Services	6,402	3,551	9,654	4,042	4,000	2,404
TOTAL CONTRACTED SERVICES	296,834	247,023	337,845	238,307	276,842	103,922
COMMODITIES:						
Office Supplies	763	828	1,020	0	0	0
Janitorial Supplies	27,805	29,688	28,018	25,891	25,000	13,362
Uniform Rental	3,263	377	0	0	0	0
TOTAL COMMODITIES	31,831	30,893	29,038	25,891	25,000	13,362
CAPITAL OUTLAY:						
Building Improvements	0	0	0	0	0	0
Equipment	3,599	0	0	0	0	0
TOTAL CAPITAL OUTLAY	3,599	0	0	0	0	0
TOTAL CITY HALL	533,417	502,812	596,213	482,325	531,502	214,539

DETAIL OF EXPENDITURES

DEPT 700 POLICE

DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ACTUAL
	2009-10	2010-11	2011-12	2012-13	BUDGET 2013-14	12/31/13 2013-14
PERSONNEL SERVICES:						
Salaries and Wages	2,823,480	3,057,215	3,261,188	3,313,616	3,472,012	1,621,735
Social Security	20,145	20,839	21,009	21,717	18,642	10,430
Health and Life Insurance	1,116,759	1,246,106	1,292,319	1,199,410	1,225,802	589,628
Police Pension Fund	513,903	549,877	588,369	629,555	673,624	336,812
Employee Retirement	25,014	32,257	38,267	63,098	48,936	27,196
Medicare	44,984	48,657	55,567	56,870	56,573	28,217
Overtime	459,886	455,579	560,128	638,864	364,500	341,492
Grant Overtime	0	0	0	0	65,000	0
TOTAL PERSONNEL SERVICES	5,004,171	5,410,530	5,816,847	5,923,130	5,925,089	2,955,510
CONTRACTED SERVICES:						
Telephone	21,370	28,125	37,191	44,133	22,500	17,221
Cell Phone	0	0	0	0	0	0
Internet	0	0	0	0	0	0
Printing and Copying	8,235	7,347	7,207	2,343	8,000	6,142
Travel and Training	23,905	33,622	35,150	17,355	23,000	7,635
Tuition and Training	0	0	0	12,507	5,000	3,115
Equipment Maintenance	8,035	11,165	14,642	15,414	10,000	11,622
Vehicle Maintenance	44,153	59,208	65,999	69,574	70,000	48,062
Postage	2,421	2,747	2,304	1,763	3,000	947
Adv/Legal Publications	133	86	83	121	500	38
Dues and Subscriptions	2,416	1,364	1,924	1,986	2,000	1,030
Professional Services	266	410	180	100	500	160
Laundry and Cleaning	8,094	9,748	10,335	9,029	10,000	3,668
Workers Compensation	76,202	87,088	83,703	123,615	136,881	63,686
Property & Liability Insurance	106,402	112,848	113,747	129,080	124,101	62,002
Unemployment Comp	0	0	0	666	0	1,691
Contracted Services	21,301	15,205	27,124	30,961	17,000	7,491
Investigation Costs	1,000	1,000	2,073	463	5,000	375
Towing Costs	602	767	2,057	1,143	1,500	1,786
Crime and Drug Prevention	855	664	2,994	3,560	5,000	1,320
TOTAL CONTRACTED SERVICES	325,390	371,394	406,713	463,813	443,982	237,991

DETAIL OF EXPENDITURES

DEPT 700 POLICE (CONTINUED)

DESCRIPTION	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	PROJECTED BUDGET 2013-14	ACTUAL 12/31/13 2013-14
COMMODITIES:						
Office Supplies	12,031	10,818	9,566	15,685	12,000	5,747
Investigative Supplies	3,213	3,623	7,257	6,861	6,000	1,060
Firearms Supplies	11,099	12,889	12,007	14,732	17,000	1,184
Janitorial Supplies	15	0	0	0	0	0
Photography Supplies	4,188	544	3,854	2,584	4,250	555
Vehicle Supplies	80,292	118,429	140,714	145,981	135,900	61,692
Uniforms	41,277	43,536	47,807	30,828	38,000	18,324
Care of Prisoners-County	15,457	17,766	18,433	20,286	20,000	4,662
TOTAL COMMODITIES	167,572	207,605	239,638	236,957	233,150	93,224
CAPITAL OUTLAY:						
Equipment	7,170	3,737	0	34	5,000	0
K-9 Equipment	10,248	2,921	1,804	2,698	3,000	2,314
Grant Expenditures	10,785	61,728	48,808	1,614	2,500	30,234
TOTAL CAPITAL OUTLAY	28,203	68,386	50,612	4,346	10,500	32,548
TOTAL POLICE	5,525,336	6,057,915	6,513,810	6,628,246	6,612,721	3,319,273

DETAIL OF EXPENDITURES

DEPT 706 FIRE DEPARTMENT

DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ACTUAL
	2009-10	2010-11	2011-12	2012-13	BUDGET 2013-14	12/31/13 2013-14
PERSONNEL SERVICES:						
Salaries and Wages	2,200,386	2,239,050	2,299,680	2,342,633	2,347,908	1,122,330
Social Security	2,304	2,383	3,607	3,306	3,762	1,929
Health and Life Insurance	781,731	872,274	863,021	759,367	772,096	371,389
Fire Pension Fund	437,109	469,893	502,786	540,495	578,330	289,165
Employee Retirement	2,630	4,062	7,032	6,411	8,081	4,259
Medicare	28,775	32,198	34,247	35,605	36,365	17,055
Overtime	120,262	134,499	150,954	204,541	160,000	94,015
TOTAL PERSONNEL SERVICES	3,573,197	3,754,359	3,861,327	3,892,358	3,906,542	1,900,142
CONTRACTED SERVICES:						
Telephone	36,134	23,510	25,851	29,827	27,000	11,110
Cell Phone	0	0	0	0	0	0
Internet	0	0	0	0	0	0
Printing and Copying	885	155	220	164	1,000	623
Utilities/Electric	15,511	13,219	11,424	14,874	8,500	7,877
Utilities/Gas	12,817	11,470	11,482	13,394	10,000	3,794
Utilities/Water and Sewer	2,085	1,796	2,246	2,648	2,000	1,284
Utilities/Storm Sewer	1,359	1,317	1,225	1,221	1,400	716
Travel/Training/Education	6,843	17,116	15,199	21,007	21,150	15,174
Building Maintenance	15,771	14,843	11,556	9,906	10,000	7,837
Equipment Maintenance	13,449	12,625	26,776	18,328	16,000	4,823
Vehicle Maintenance	79,643	51,454	78,744	51,497	45,000	30,588
Postage	813	668	351	150	500	254
Fire Prevention/Public Educ.	8,357	10,143	9,980	9,763	10,000	9,277
Dues and Subscriptions	1,132	1,294	952	991	1,200	687
Professional Services	806	640	220	921	1,000	231
Laundry and Cleaning	12,443	11,684	9,317	9,467	12,650	0
Worker's Compensation	112,118	129,645	134,011	118,336	118,973	54,501
Property & Liability Insurance	37,202	40,143	39,914	40,035	42,458	20,807
Unemployment Comp.	0	0	0	0	0	0
Contracted Services	9,777	8,272	7,679	9,237	7,000	2,177
TOTAL CONTRACTED SERVICES	367,145	349,994	387,147	351,766	335,831	171,760

DETAIL OF EXPENDITURES

DEPT 706 FIRE DEPARTMENT (CONTINUED)

DESCRIPTION	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	PROJECTED BUDGET 2013-14	ACTUAL 12/31/13 2013-14
COMMODITIES:						
Fire Supplies/Clothing	26,893	25,334	23,013	31,137	30,000	11,255
Office Supplies	6,283	5,954	4,811	5,780	6,000	2,123
Janitorial Supplies	3,009	2,974	3,115	4,107	3,000	2,209
Operating Supplies	2,648	1,608	1,756	2,419	2,000	2,550
Vehicle Supplies	32,509	30,793	41,359	39,561	38,052	18,488
Uniform Purchases	38,561	26,102	26,868	29,331	26,500	22,770
Hepatitis B Shot	0	110	105	0	500	0
Hydrant Rental	56,796	43,400	54,517	43,400	43,404	18,083
TOTAL COMMODITIES	166,699	136,275	155,544	155,735	149,456	77,478
CAPITAL OUTLAY:						
Equipment	3,559	12,189	7,839	3,192	5,000	4,530
TOTAL CAPITAL OUTLAY	3,559	12,189	7,839	3,192	5,000	4,530
TOTAL FIRE DEPARTMENT	4,110,600	4,252,817	4,411,857	4,403,051	4,396,829	2,153,910

DETAIL OF EXPENDITURES

DEPT 707 ANIMAL CONTROL

DESCRIPTION	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	PROJECTED BUDGET 2013-14	ACTUAL 12/31/13 2013-14
CONTRACTED SERVICES:						
Property & Liability Insurance	0	0	0	0	0	0
Contracted Service	36,050	36,050	36,050	37,131	38,245	19,123
TOTAL CONTRACTED SERVICES	36,050	36,050	36,050	37,131	38,245	19,123
COMMODITIES:						
	0	0	0	0	0	0
TOTAL COMMODITIES	0	0	0	0	0	0
TOTAL ANIMAL CONTROL	36,050	36,050	36,050	37,131	38,245	19,123

DETAIL OF EXPENDITURES

DEPT 750 STREETS

DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ACTUAL
	2009-10	2010-11	2011-12	2012-13	BUDGET 2013-14	12/31/13 2013-14
PERSONNEL SERVICES:						
Salaries and Wages	1,137,684	1,072,584	1,039,716	1,030,439	1,121,124	490,124
Social Security	76,553	68,746	67,582	67,536	71,990	31,282
Health and Life Insurance	462,657	516,244	513,387	436,149	445,746	214,242
Employees Retirement	93,061	107,937	124,843	122,052	146,350	60,663
Medicare	17,904	15,899	15,985	15,795	16,836	7,316
Overtime	107,725	53,258	59,495	71,667	40,000	20,335
TOTAL PERSONNEL SERVICES	1,895,584	1,834,668	1,821,008	1,743,638	1,842,046	823,962
CONTRACTED SERVICES:						
Telephone	3,131	4,391	5,245	4,998	3,600	1,603
Cell Phone	0	0	0	0	0	0
Internet	0	0	0	0	0	0
Travel/Training/Education	29	0	0	0	0	0
Building Maintenance	6,356	6,474	6,886	4,597	5,000	1,952
Equipment Maintenance	3,926	2,711	3,629	1,270	4,101	1,625
Vehicle Maintenance	132,125	89,710	92,725	81,030	85,000	57,531
Equipment Rental	1,025	0	905	5,635	1,500	0
Worker's Compensation	87,022	90,914	98,042	115,357	127,740	59,666
Property & Liability Insurance	33,596	35,352	35,657	34,877	35,820	18,012
Unemployment	3,165	4,744	393	70	0	0
Contracted Services	2,108	2,509	10,345	8,843	5,500	10,417
Towing Service	785	560	150	510	1,000	225
Brush/Debris Removal	0	0	0	0	0	0
WV DMV/CDL	0	15	0	0	1,000	0
TOTAL CONTRACTED SERVICES	273,268	237,380	253,977	257,187	270,261	151,031
COMMODITIES:						
Hand Tools	5,261	9,430	9,753	8,511	8,000	4,263
Salt	172,592	172,816	162,102	30,030	82,000	27,385
Construction Supplies	6,325	3,102	7,965	5,540	7,500	1,471
Office Supplies	1,047	1,795	2,960	2,686	2,500	1,031
Janitorial Supplies	0	122	0	0	0	0
Litter Supplies	1,291	1,602	2,624	1,819	3,000	978
Vehicle Supplies	53,126	63,219	63,460	71,387	61,910	28,035
Uniform Costs	13,364	16,368	36,913	30,672	24,000	12,784
Safety Equipment	11,008	7,331	6,440	8,897	10,000	5,617
Sidewalk Repair Materials	7,548	5,798	8,556	5,175	10,000	2,617
Street Repair Materials	37,522	59,583	78,902	42,245	50,000	38,126
Guard Rail Supplies	482	1,930	2,317	2,767	2,500	0
TOTAL COMMODITIES	309,566	343,096	381,992	209,729	261,410	122,307
CAPITAL OUTLAY:						
Sidewalk Construction Program	40	0	0	0	0	0
Equipment	2,525	5,792	11,454	33,979	9,500	9,499
TOTAL CAPITAL OUTLAY	2,565	5,792	11,454	33,979	9,500	9,499
TOTAL STREETS	2,480,983	2,420,936	2,468,431	2,244,533	2,383,217	1,106,799

DETAIL OF EXPENDITURES

DEPT 752 SIGNS & SIGNALS

DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ACTUAL
	2009-10	2010-11	2011-12	2012-13	BUDGET 2013-14	12/31/13 2013-14
PERSONNEL SERVICES:						
Salaries and Wages	167,522	155,206	140,530	136,972	139,435	61,135
Social Security	12,102	10,694	9,863	9,437	9,885	4,455
Health and Life Insurance	79,769	89,008	88,515	62,307	63,678	30,630
Employees Retirement	16,359	17,670	18,106	18,291	21,237	9,745
Medicare	2,830	3,010	1,798	2,207	2,312	1,042
Overtime	29,807	20,098	19,003	17,340	20,000	11,724
TOTAL PERSONNEL SERVICES	308,389	295,686	277,815	246,554	256,547	118,731
CONTRACTED SERVICES:						
Telephone	2,022	3,434	3,703	2,385	1,800	1,049
Cell Phone	0	0	0	0	0	0
Internet	0	0	0	0	0	0
Utilities-Traffic Signals	44,427	106,887	60,811	52,826	45,000	24,036
Utilities-Street Lighting	198,620	178,156	240,354	236,975	199,000	87,577
Travel & Training	0	115	0	0	0	0
Building Maintenance	41	1,102	970	37	500	17
Equipment Maintenance	218	1,635	1,481	1,277	1,500	410
Street Lighting Maintenance	2,156	3,687	6,300	6,635	7,000	6,005
Traffic Signal Maintenance	5,583	1,374	1,325	514	5,000	13
Vehicle Maintenance	9,473	4,908	2,649	5,966	4,000	2,739
Equipment Rental	0	0	0	0	500	0
Worker's Compensation	14,726	16,643	18,003	11,920	14,823	6,924
Property & Liability Insurance	5,499	5,638	5,973	5,745	5,956	2,976
Contracted Services	0	0	0	0	500	0
TOTAL CONTRACTED SERVICES	282,765	323,579	341,569	324,280	285,579	131,746
COMMODITIES:						
Hand Tools	3,005	1,897	3,836	2,561	3,000	867
Street Marker Materials	10,627	8,735	7,568	1,831	10,000	680
Marking Paint Supplies	8,674	10,844	10,226	10,815	11,000	10,352
Traffic Sign Materials	17,793	15,705	12,829	14,604	20,000	14,930
Office Supplies	658	3	271	0	0	0
Operating Supplies	0	17	0	0	0	26
Vehicle Supplies	9,790	13,058	12,381	11,251	12,080	5,751
Uniform Costs	2,575	269	0	0	0	0
TOTAL COMMODITIES	53,122	50,528	47,111	41,062	56,080	32,606
CAPITAL OUTLAY:						
Equipment	6,613	0	0	4,400	3,000	0
TOTAL CAPITAL OUTLAY	6,613	0	0	4,400	3,000	0
TOTAL SIGNS AND SIGNALS	650,889	669,793	666,495	616,296	601,206	283,083

DETAIL OF EXPENDITURES

DEPT 754 EQUIPMENT MAINTENANCE

DESCRIPTION	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	PROJECTED BUDGET 2013-14	ACTUAL 12/31/13 2013-14
PERSONNEL SERVICES:						
Salaries and Wages	201,222	236,242	251,408	261,275	256,848	121,225
Social Security	13,904	15,268	16,235	17,453	16,421	8,003
Health and Life Insurance	95,722	106,809	123,921	109,037	111,437	53,603
Employees Retirement	18,739	25,740	30,835	33,043	35,278	17,137
Medicare	3,252	3,571	3,797	4,082	3,840	1,872
Overtime	24,824	12,146	10,013	18,513	8,000	6,894
TOTAL PERSONNEL SERVICES	357,663	399,776	436,209	443,403	431,824	208,734
CONTRACTED SERVICES:						
Telephone	414	429	3,501	11,562	450	5,083
Travel & Training	0	0	85	0	0	0
Equipment Maintenance	4,193	2,675	2,574	5,620	4,000	549
Worker's Compensation	6,704	8,644	8,895	8,849	11,614	5,425
Property & Liability Insurance	10,980	16,573	16,990	18,159	18,841	17,544
Contracted Services	900	0	0	0	0	0
TOTAL CONTRACTED SERVICES	23,191	28,321	32,045	44,190	34,905	28,601
COMMODITIES:						
Tool Allowance	2,756	3,225	3,600	3,675	3,600	2,250
Office Supplies	250	0	36	0	0	0
Janitorial Supplies	4,103	7,894	8,197	2,925	5,000	0
Mechanic/Garage Supplies	25,289	27,233	18,004	21,416	22,000	9,616
Uniform Rental	3,717	315	67	0	0	0
Inventory Clearing/Stock	13	46	-91	-555	0	-9
Inventory Clearing/Fuel	7,568	-24,331	5,731	-9,592	0	9,528
Mon County Fuel	195,350	259,334	283,382	266,783	265,156	114,339
TOTAL COMMODITIES	239,046	273,716	318,926	284,652	295,756	135,724
CAPITAL OUTLAY:						
Fuel Tank Monitoring	0	0	0	0	0	0
Equipment	4,447	4,160	3,745	5,602	5,400	3,600
TOTAL CAPITAL OUTLAY	4,447	4,160	3,745	5,602	5,400	3,600
TOTAL EQUIPMENT MAINTENANCE	624,347	705,973	790,925	777,847	767,885	376,659

DETAIL OF EXPENDITURES

DEPT 952 URBAN LANDSCAPE

DESCRIPTION	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	PROJECTED BUDGET 2013-14	ACTUAL 12/31/13 2013-14
PERSONNEL SERVICES:						
Salaries and Wages	0	0	0	0	70,747	30,817
Social Security	0	0	0	0	4,417	1,916
Health and Life Insurance	0	0	0	0	15,920	7,658
Employees Retirement	0	0	0	0	9,490	2,396
Medicare	0	0	0	0	1,033	448
Overtime	0	0	0	0	500	87
TOTAL PERSONNEL SERVICES	0	0	0	0	102,107	43,322
CONTRACTED SERVICES:						
Telephone	0	0	0	0	0	150
Cell Phone	0	0	0	0	0	0
Internet	0	0	0	0	0	0
Worker's Compensation	0	0	0	0	3,078	1,438
Property & Liability Insurance	0	0	0	0	1,000	0
Contracted Services	0	0	0	0	0	0
TOTAL CONTRACTED SERVICES	0	0	0	0	4,078	1,588
COMMODITIES:						
Office Supplies	0	0	0	0	0	0
Operating Supplies	0	0	0	0	21,000	3,556
Vehicle Supplies	0	0	0	0	906	258
TOTAL COMMODITIES	0	0	0	0	21,906	3,814
CAPITAL OUTLAY:						
Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0
TOTAL URBAN LANDSCAPE	0	0	0	0	128,091	48,724

DETAIL OF EXPENDITURES

DEPT 50 CONTRIBUTIONS

DESCRIPTION	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	PROJECTED BUDGET 2013-14	ACTUAL 12/31/13 2013-14
Greater Morgantown CVB	351,914	396,827	426,427	409,074	412,500	247,837
Region VI Dues	14,745	14,745	14,745	14,745	14,745	14,745
TOTAL CONTRIBUTIONS	366,659	411,572	441,172	423,819	427,245	262,582

DETAIL OF EXPENDITURES

DEPT 70 OPERATING TRANSFERS

DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ACTUAL
	2009-10	2010-11	2011-12	2012-13	BUDGET	12/31/13
					2013-14	2013-14
Contingencies	0	0	0	0	60,438	0
BOPARC Support	857,313	875,000	884,994	1,076,953	1,047,309	634,930
BOPARC - Hotel Occ Tax - Capital Escrow	175,957	198,413	213,213	204,537	206,250	123,919
Library Support	571,649	597,204	605,000	753,569	740,518	370,259
Transit Support	307,750	291,500	291,500	291,500	291,500	145,750
Contribution to Capital Escrow	1,725,000	811,239	1,019,390	1,635,704	1,600,000	150,000
Contribution to MPO	16,404	10,648	18,000	18,000	18,000	18,000
Contribution to Building Commission	328,719	328,719	328,719	328,719	328,719	151,910
BOPARC-Amusement Tax	0	0	3,295	3,626	2,500	0
Lease Payment - Equipment	0	0	0	0	153,605	76,802
Lease Payment-Energy Efficiency	0	74,714	73,590	141,731	139,466	80,101
Lease Payment-Public Safety Building	255,160	253,141	250,326	193,034	258,888	131,039
TOTAL OPERATING TRANSFERS	4,237,952	3,440,578	3,688,027	4,647,373	4,847,193	1,882,710
TOTAL GEN. FUND EXPENDITURES	22,023,780	22,165,742	23,493,601	24,066,704	24,629,585	11,434,964