



## Office of the City Manager

# The City of Morgantown

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City Manager

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## Proposed Fiscal Year 2015-2016 Manager's Message to City Council

It is my duty and privilege to submit for your consideration the proposed City of Morgantown budget for fiscal year 2015-2016 which will begin on July 1, 2015. This budget message presents an overview of the budget and the overall financial condition of the City. The budget is a planning document with the most feasible projections for the upcoming year's revenues, expenditures, inter-fund transfers, and fund balance amounts. This budget continues the City's mission of providing quality services within the limits of fiscal responsibility.

2014 was an exciting year for the City of Morgantown:

- The City became one of twenty home rule designated cities in West Virginia. Home rule will allow the City to look at ways to take action at the local level by improving State Codes specifically for Morgantown over the next five years.
- The City also had the opportunity to annex a neighborhood on the north portion of the City and welcome the people as residents to the City.
- A number of large developments took shape throughout the City with additional high density rental units and commercial retail space.
- New airport access road is 95% complete leading to the east side of the airport allowing to develop a business park and general aviation hangers.
- Airport was the 2<sup>nd</sup> busiest airports in the State, behind Charleston.
- A new Tax Increment Financing District was created to encourage additional development near the downtown District.
- City Departments began to use performance measures to track their mission critical tasks.

### Fiscal Condition

As Figure 1 shows, the City General Fund budget over the last five years has remained relatively consistent, with only major increases in the Capital Escrow Fund based on one-time revenue from Business and Occupation Taxes from construction. Table 1, shows the total budget when combined.

Fiscal year 2014-2015 is finishing as a mixed indicator for the City's future fiscal stability. With construction projects adding taxes to the budget, one-time funds have exceeded expectations this fiscal year. As seen in table 1. Business and Occupation (B&O) Construction Taxes rose to their highest level of the past five years at a projected \$5,750,000. As the number, and magnitude, of known projects are reduced next year, the fiscal year 2015-16 B&O Construction Taxes are proposed to reduce to \$2,280,00. B&O Construction funds should pay for non-operational equipment and projects because the amount is unexpected each year, based solely on private

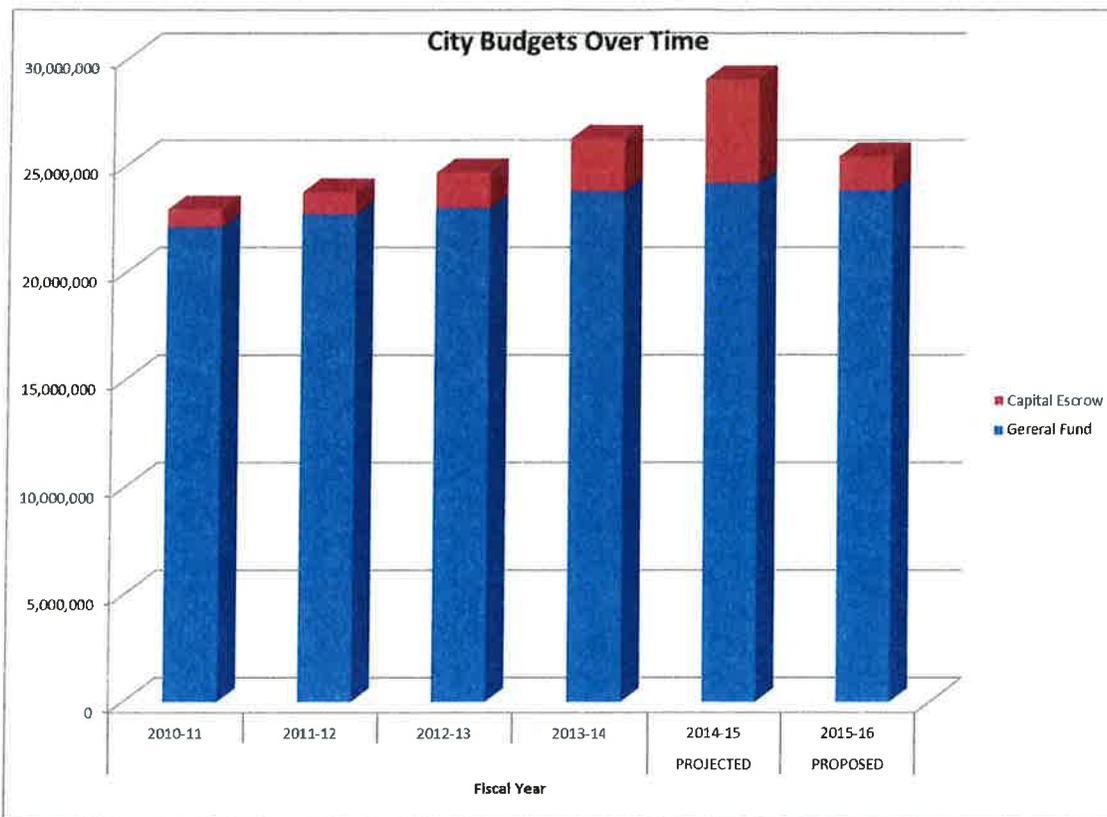


Figure 1

projects. The reduction in next fiscal year's B&O Construction amount will substantially show a reduction in the City's overall budget from this years projected \$28,999,926 to a proposed budget of \$25,388,066. Even as other taxes show slight increases, they will not be able to counteract the reduction in the proposed one-time taxes generated by large developments within the City.

Table 1

	2010-11	2011-12	2012-13	2013-14	PROJECTED 2014-15	PROPOSED 2015-16
Budget						
General Fund	22,110,247	22,706,842	23,003,674	23,767,900	24,164,101	23,808,066
Capital Escrow	811,239	1,019,390	1,635,704	2,450,000	4,825,000	1,580,000
Total Budget	22,921,486	23,726,232	24,639,378	26,217,900	28,989,101	25,388,066

Table 2. B&O Construction Taxes

	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	PROJECTED BUDGET 2014-15	PROPOSED BUDGET 2015-16
B & O - Construction	\$1,541,411	\$1,235,173	\$1,393,949	\$4,216,983	\$5,750,000	\$2,280,000

The General B&O Tax on businesses, the major tax to support operations and personnel expenditures, have not seen the same increase over the years. As seen in Table 2, the general

business tax has fluctuated over the last five years with higher values in the FY12 and FY13 period. The lowest value was

Table 3. Major Tax Revenue Categories

	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	PROJECTED BUDGET 2014-15	PROPOSED BUDGET 2015-16
B & O - Construction	\$1,541,411	\$1,235,173	\$1,393,949	\$4,216,983	\$5,750,000	\$2,280,000
B & O Taxes	\$10,197,766	\$10,833,032	\$10,830,558	\$10,156,861	\$10,525,000	\$10,466,000
Property Taxes	\$3,049,048	\$3,207,787	\$3,431,075	\$3,494,000	\$3,784,081	\$3,897,603
Liquor Taxes	\$663,777	\$613,885	\$593,705	\$584,129	\$800,000	\$800,000
Hotel/Motel Taxes	\$727,916	\$844,357	\$892,949	\$858,160	\$875,000	\$875,000

seen in fiscal year 2013-14 with \$10,156,861. The current fiscal year sees a very slim increase projected, with a proposed B&O Tax amount recommended for next fiscal year of \$10,466,000. Because the B&O Tax is the largest tax revenue collected, the value has a large impact on the level of service that can be provided by the City. It also will reflect the ability of the City to grow department capabilities and resources. Other taxes are also seen in Table 3, showing the very gradual changes in Property Taxes, and Hotel/Motel Taxes, and Liquor Taxes.

Table 4. Effect of Reductions in General Taxes

	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	PROJECTED BUDGET 2014-15	PROPOSED BUDGET 2015-16
B & O - Construction	\$1,541,411	\$1,235,173	\$1,393,949	\$4,216,983	\$5,750,000	\$2,280,000
B & O Taxes	\$10,197,766	\$10,833,032	\$10,830,558	\$10,156,861	\$10,525,000	\$10,466,000
Property Taxes	\$3,049,048	\$3,207,787	\$3,431,075	\$3,494,000	\$3,784,081	\$3,897,603
Liquor Taxes	\$663,777	\$613,885	\$593,705	\$584,129	\$800,000	\$800,000
Hotel/Motel Taxes	\$727,916	\$844,357	\$892,949	\$858,160	\$875,000	\$875,000
One-time taxes used for operations	\$730,172	\$215,783	-\$241,755	\$1,766,983	\$925,000	

Table 4 shows the effect of a reduction in general taxes that are expected to fund the personnel and operations of City Departments.

If un-forecasted reductions occur, the choices are to cut personnel and operations, raise taxes, or utilize one-time funds to supplement operations. Over the last few years, B&O Construction funds have supplemented the operations of the City as the general B&O decreased. At the same time, departments have been limited to little or no increases in resources during these periods. The major taxes over time can be seen in Figure 2. Most operational taxes are flat or have a very slight increase in value. The proposed budget would include nearly similar support from B&O Construction revenues to sustain the current personnel and operations costs.

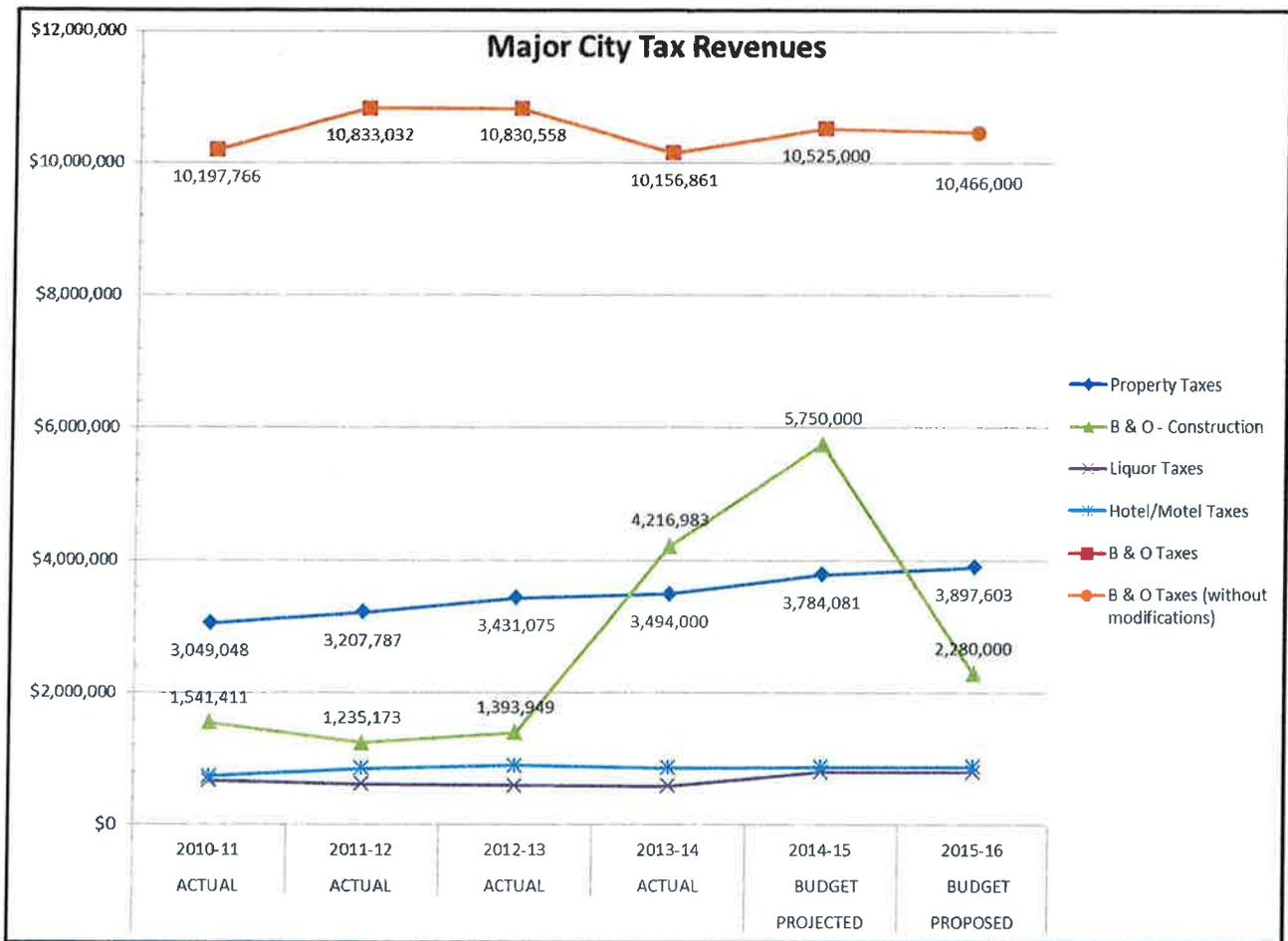


Figure 2. Major Tax Revenues in Morgantown

As you can see from Figure 3, City operational costs (red line) and personnel costs (blue line) have been restricted over the last five years to very small increases due to the fluctuations, and lack of growth, of the major operational supporting taxes. The proposed budget value in Figure 3 does not include a Cost Of Living Adjustment in the personnel costs, because the general taxes cannot support additional increases without additional supplemental one-time funds needed. As general B&O Taxes fluctuated down over the last few years, personnel costs have been limited by freezing some positions that were vacant and not expanding overwhelmed departments. Operational costs have been kept flat over the five years, creating additional complications for City Departments that have been expected to meet or exceed previous performance levels of responsive service delivery. Departments have been trying to do more with less for many years. Non-operational costs include the transfer of funds to Capital Escrow, BOPARC, and the Library. The large spike in non-operational costs seen in FY 2014 and FY 2015 are largely a reflection of bigger contributions to the Capital Escrow account. These funds support purchases of capital equipment, projects such as paving, contributions to non-profit organizations, and other non-operational projects.

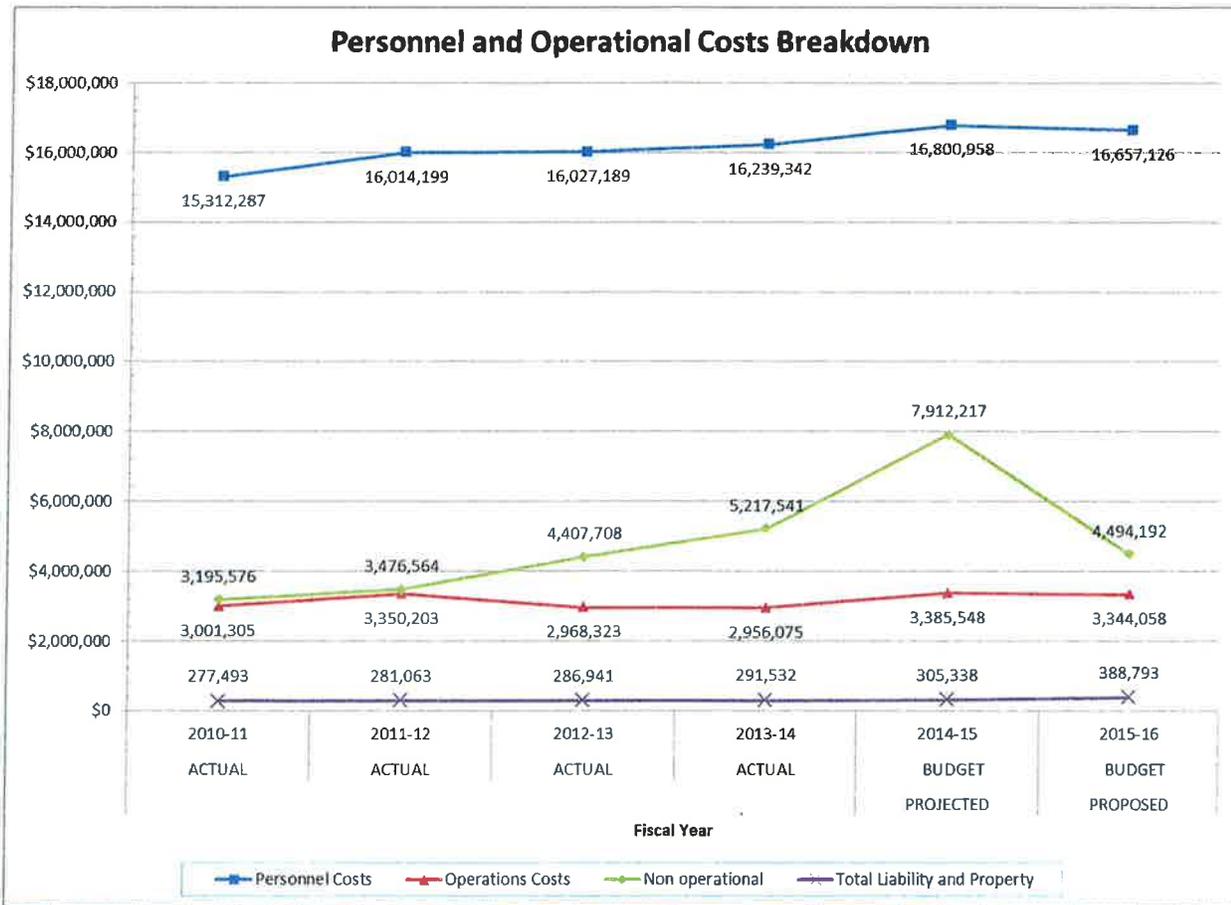


Figure 3. Personnel and Operational Costs

Figure 4 shows the percentage breakdown in operational and personnel costs for services for the upcoming fiscal year.

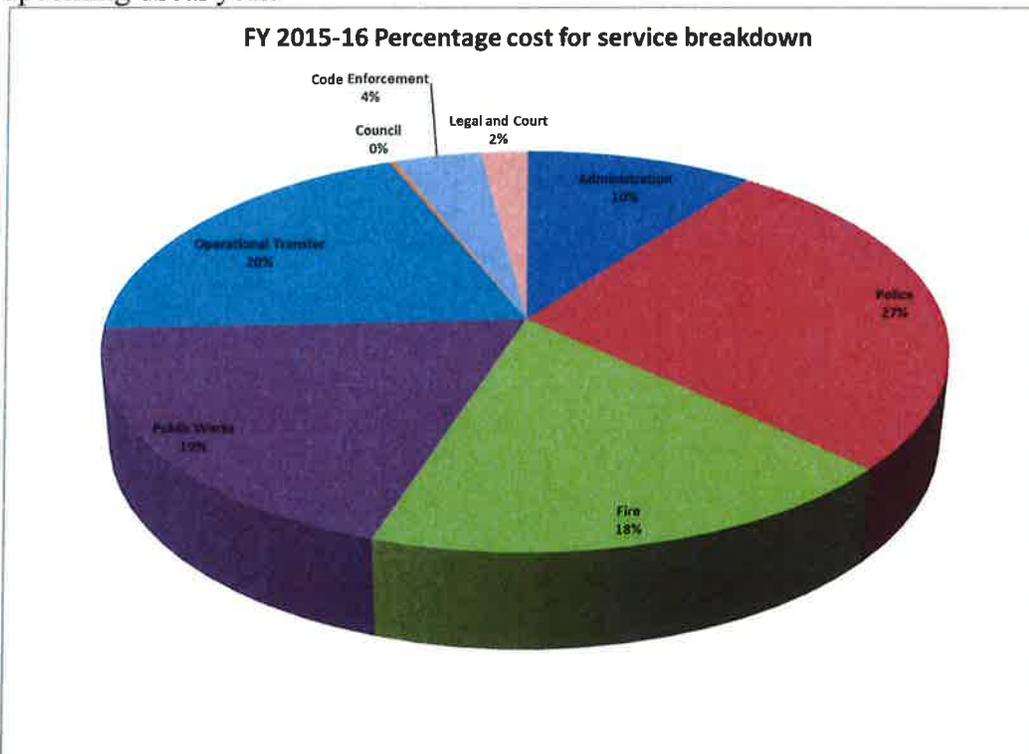


Figure 4. Percentage Cost Services breakdown

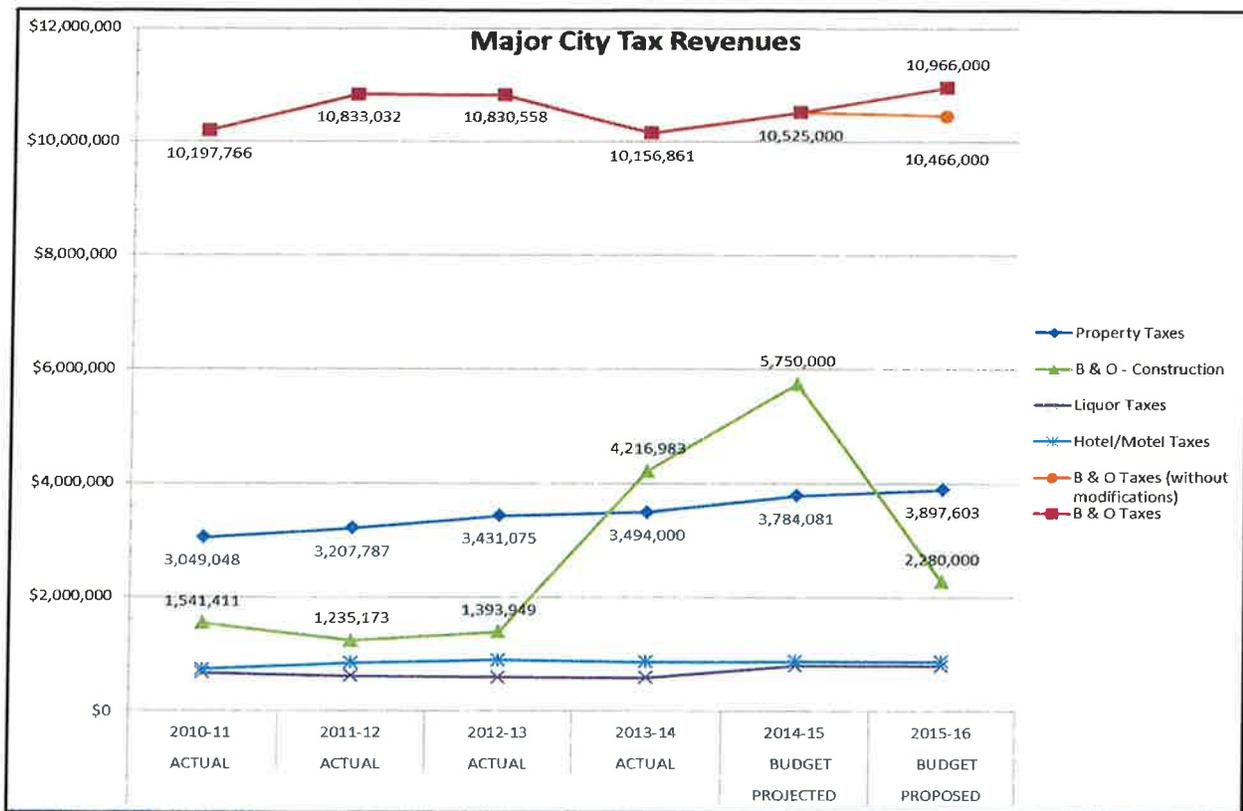
## Recommendations

1. As seen from the tables and figures above, general B&O Taxes, Property Taxes and other taxes are not sustaining the automatic personnel and operational costs of the City Departments without supplements from the one-time B&O Construction. Each year healthcare, insurance premiums, employee longevity, Police and Fire pensions, and the cost of supplies and materials continue to increase the cost of current personnel and City operations. Fortunately, the City has seen remarkable growth and the development of projects that provide funds to support the Capital Escrow Account and supplementing the operations costs. In order to reduce the reliance on the one-time funds to support City personnel and operations, I recommend an increase in a specific category of Business and Occupation Tax, specifically the B&O on Service businesses. The current tax rate on Service Businesses is .55 per \$100 dollars. This is the only current tax rate that is not at /near the State maximum (1%) for the City. In fact, a survey of other Cities shows that Morgantown's Service Business rate is the lowest in all surveyed Cities (see table 4).

Morgantown	0.550%
Westover	1.000%
Granville	1.000%
Star City	0.750%
Clarksburg	1.000%
Bridgeport	0.825%
Wheeling	0.930%
Parkersburg	0.900%
Charleston	1.000%

Figure 5.

Expected revenue from an increase from .55 per \$100 dollars to .75per \$100 dollars is projected to be approximately \$500,000 for fiscal year 2015-2016. The effect of the increase is seen in figure 4.



General B&O Taxes would increase to \$10,966,000, allowing operations and personnel to remain at current levels and reduce the dependence of revenue from one-time funds. This increase would equate to an additional \$2,000 for a \$1,000,000 reported gross revenue on a current City service business. Unfortunately, this increase would still not allow any cost of living increase for employees because personnel cost and operations are still need to be supplemented by B&O Construction Tax. This increase will also not allow any increase in operations expenditures for the Departments. This modification will be seen in the revenue and expenditure pages throughout the rest of the proposed budget.

Additional general revenues will need to be implemented by City Council to allow any increases in City Department capacities, resources, or meeting any additional expectations. Recommended revenue sources that are available to the City include a wage fee for workers in the City, or a sales tax on purchases within the City. Both revenue sources have been utilized by other cities throughout the State dedicated for specific services such as road improvements and public safety improvements. Also, excess levies have been utilized to support operations such as recreation or library services. Currently, the City does not have an excess and funds the recreational and library services through the general fund.

2. Our employees do a great job with the resources available. In lieu of a cost of living adjustment, that would increase an already unsupported personnel cost, I recommend that a one-time benefit be provided to the employees that is equivalent to 2% of their base pay be provided from the B&O Construction Tax proceeds.

3. Public projects to look forward to during the 2015-16 fiscal year:

- Walnut Street Streetscape will move forward for construction during the next fiscal year. This streetscape will improve the block of Walnut Street from High Street to Spruce

Street. Funding for the streetscape include a Department of Transportation grant and capital escrow matching funds.

- Greenmont Pedestrian Bridge will begin construction late 2015 or early 2016 to link the lower Brockway section of the City to the Rail-Trail. This will create a great new linkage between a neighborhood and the Rail-Trail. Funding includes a Department of Transportation grant and Capital Escrow matching funds.
- Sunnyside Tax Increment Financing projects will take place along University Avenue, Third Street, and other parts of the Sunnyside neighborhood. Projects are intended to improve pedestrian and vehicular movement throughout the neighborhood.

The city will always strive to find greater efficiencies and innovative solutions to reduce the cost of services; however, Morgantown must also look to the future and listen to what our residents have told us about the services and community assets that contribute to a vibrant local economy and enhance their quality of life. The 2015 Recommended Budget recognizes that this is the time to strengthen the organization from within, to find ways to build the capacity to implement the existing Comprehensive Plans and to continue to build the resilience that will serve the community at the highest levels now and in the future.

Look forward to discussing this proposed budget in the weeks to come. Please contact me if you have any questions regarding this document.



Jeff Mikorski, ICMA-CM

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

<b>DESCRIPTION</b>	<b>ACTUAL 2010-11</b>	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ACTUAL 2013-14</b>	<b>PROJECTED BUDGET 2014-15</b>	<b>APPROVED BUDGET 2015-16</b>
TAXES	18,016,059	18,535,518	19,013,474	21,241,899	23,614,881	20,779,698
LICENSES AND PERMITS	362,280	364,495	288,382	290,687	313,000	316,100
INTERGOVERNMENTAL	284,152	390,135	400,269	437,516	266,201	161,866
CHARGES FOR SERVICES	2,330,386	2,349,038	2,311,620	2,555,151	2,649,100	2,656,297
INTERFUND CHARGES	112,193	73,187	88,784	84,135	75,170	81,930
FINES AND FORFEITURES	604,112	587,123	617,286	533,960	613,000	615,000
MISCELLANEOUS	365,278	417,970	546,073	410,188	465,865	404,855
OTHER FINANCIAL SOURCES	12,000	286,190	1,153,308	135,484	132,284	134,515
BALANCE 7/1	835,026	722,576	220,182	528,880	870,425	300,000
<b>TOTAL REVENUE</b>	<b>22,921,486</b>	<b>23,726,232</b>	<b>24,639,378</b>	<b>26,217,900</b>	<b>28,999,926</b>	<b>25,450,261</b>

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

DESCRIPTION	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	PROJECTED BUDGET 2014-15	APPROVED BUDGET 2015-16
<b>UNENCUMBERED BALANCE 7/1</b>	835,026	722,576	220,182	528,880	870,425	300,000
<b>TAXES:</b>						
Property Taxes	3,049,048	3,207,787	3,431,075	3,494,000	3,784,081	3,959,798
Prior Year Taxes	231,774	166,067	193,964	204,152	200,000	196,000
Supplemental Taxes	30,640	29,495	42,433	41,867	34,000	35,000
Tax Loss Restoration Dis	0	0	843	0	0	0
Tax Interest & Penalties	27,861	26,797	27,398	30,243	27,000	27,000
Gas & Oil Severance Tax	24,382	29,302	27,886	0	53,000	27,000
Electric Utility Tax	409,562	407,702	424,777	438,302	411,000	450,000
Gas Utility Tax	210,229	213,942	232,402	245,330	223,000	225,000
MUB Utility Tax	90,242	105,565	129,084	128,184	115,000	120,000
Telephone Utility Tax	231,672	212,734	202,618	192,985	197,000	195,000
Motor Carriers Tax	45,881	45,803	40,207	42,353	44,000	44,000
B & O Taxes	10,197,766	10,833,032	10,830,558	10,156,861	10,525,000	10,966,000
B & O - Construction	1,541,411	1,235,173	1,393,949	4,216,983	5,750,000	2,280,000
Liquor Taxes	663,777	613,885	593,705	584,129	800,000	800,000
Animal Taxes	4,825	4,973	5,044	4,906	4,800	4,900
Hotel/Motel Taxes	727,916	844,357	892,949	858,160	875,000	875,000
Amusement Taxes	1,364	3,295	3,626	11,424	5,000	5,000
Video Lottery Tax	137,090	130,518	113,573	103,219	102,000	100,000
Cable TV Taxes	356,319	385,241	385,165	403,520	390,000	390,000
IRP Trucks Fee	14,815	16,422	19,770	68,898	59,000	65,000
Gaming Income	19,485	23,428	22,448	16,383	16,000	15,000
<b>TOTAL TAXES</b>	<b>18,016,059</b>	<b>18,535,518</b>	<b>19,013,474</b>	<b>21,241,899</b>	<b>23,614,881</b>	<b>20,779,698</b>
<b>LICENSES AND PERMITS:</b>						
Business Licenses	71,909	77,485	65,461	62,080	70,000	70,000
Contractors Registration	87,305	84,850	78,703	82,220	83,000	83,000
Building Permits	201,075	198,616	140,633	143,090	156,000	160,000
Sign Permits	1,105	561	278	309	1,000	700
Excavation Permits	0	-35	0	0	1,500	0
Miscellaneous Permits	700	1,120	1,410	1,171	0	900
Franchise Agreements	186	1,898	1,897	1,817	1,500	1,500
<b>TOTAL LICENSES AND PERMITS</b>	<b>362,280</b>	<b>364,495</b>	<b>288,382</b>	<b>290,687</b>	<b>313,000</b>	<b>316,100</b>
<b>INTERGOVERNMENTAL:</b>						
Grant - Police Personnel	213,351	350,998	390,604	387,314	244,301	137,466
Grant - Police Equip.	5,574	4,842	1,457	4,902	0	2,500
Grant - Fire Dept.	0	0	0	1,500	0	0
Grant -TSA	39,348	34,295	8,208	43,800	21,900	21,900
Grants-Other State Grants	25,879	0	0	0	0	0
<b>TOTAL INTERGOVERNMENTAL</b>	<b>284,152</b>	<b>390,135</b>	<b>400,269</b>	<b>437,516</b>	<b>266,201</b>	<b>161,866</b>

**DETAIL OF REVENUE (CONTINUED)**

DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	APPROVED
	2010-11	2011-12	2012-13	2013-14	BUDGET	BUDGET
					2014-15	2015-16
<b>CHARGE FOR SERVICES:</b>						
Housing Inspection	60,040	58,500	44,145	60,975	57,000	57,000
Site Plan Review Fees	5,344	7,888	9,466	10,198	6,600	7,900
Fire Fee-Residential	1,033,582	1,024,489	1,060,249	1,166,600	1,215,000	1,149,828
Fire Fee-Commercial	477,452	497,026	437,681	477,601	523,000	608,712
Fire Fee-Tax Exempt	820,623	825,416	825,402	900,651	918,000	906,257
Fire Fee Penalty	16,285	17,491	18,115	23,389	14,300	18,800
Discounts on Fire Fees	-84,700	-83,537	-85,038	-85,763	-87,000	-94,000
False Alarm Fees	1,760	1,765	1,600	1,500	2,200	1,800
<b>TOTAL CHARGES FOR SERVICES</b>	<b>2,330,386</b>	<b>2,349,038</b>	<b>2,311,620</b>	<b>2,555,151</b>	<b>2,649,100</b>	<b>2,656,297</b>
<b>INTERFUND CHARGES:</b>						
Admin-Parking	14,400	14,400	14,400	14,400	14,400	14,400
Admin-Airport	10,000	10,000	10,000	10,000	10,000	10,000
Admin - Tax Increment Financing Fund	0	16,800	33,600	22,400	16,800	22,400
Capital Escrow-Payroll Reimb.	54,500	0	0	0	0	0
Gas & Fuel Charges	33,293	31,987	30,784	37,335	33,970	35,130
<b>TOTAL INTERFUND CHARGES</b>	<b>112,193</b>	<b>73,187</b>	<b>88,784</b>	<b>84,135</b>	<b>75,170</b>	<b>81,930</b>
<b>FINES AND FORFEITURES:</b>						
Court Fines	604,112	587,123	617,286	533,960	613,000	615,000
<b>TOTAL FINES AND FORFEITURES</b>	<b>604,112</b>	<b>587,123</b>	<b>617,286</b>	<b>533,960</b>	<b>613,000</b>	<b>615,000</b>
<b>MISCELLANEOUS:</b>						
Rental Income	10,189	10,514	9,933	9,834	9,535	9,535
Earned Interest	8,682	8,451	7,439	11,342	10,000	11,000
Mon. Co.Fuel Reimb.	251,488	255,812	239,350	234,507	247,530	242,620
Sale of Fixed Assets	6,855	0	142,109	3,275	75,000	5,000
Insurance Claims	5,077	11,459	10,963	10,836	7,700	9,200
Accident Reports	17,940	9,215	8,422	8,076	8,000	8,000
Public Works - Misc.	1,774	4,060	5,823	13,850	5,000	5,000
Returned Checks	130	110	190	229	100	100
Miscellaneous	16,556	26,867	9,096	8,638	10,000	10,000
Police - Misc.	46,034	91,311	83,927	84,900	82,000	85,800
Fire Dept. Misc.	553	171	28,821	24,701	11,000	18,600
<b>TOTAL MISCELLANEOUS</b>	<b>365,278</b>	<b>417,970</b>	<b>546,073</b>	<b>410,188</b>	<b>465,865</b>	<b>404,855</b>
<b>OTHER FINANCIAL SOURCES:</b>						
Cont. Other Enties	12,000	11,190	13,308	12,284	12,284	14,515
Cont. From Other Funds	0	275,000	140,000	123,200	120,000	120,000
Capital Lease Proceeds	0	0	1,000,000	0	0	0
<b>TOTAL OTHER FIN. SOURCES</b>	<b>12,000</b>	<b>286,190</b>	<b>1,153,308</b>	<b>135,484</b>	<b>132,284</b>	<b>134,515</b>
<b>TOTAL REVENUE</b>	<b>22,921,486</b>	<b>23,726,232</b>	<b>24,639,378</b>	<b>26,217,900</b>	<b>28,999,926</b>	<b>25,450,261</b>

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

DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	APPROVED
	2010-11	2011-12	2012-13	2013-14	BUDGET 2014-15	BUDGET 2015-16
MAYOR	11,059	10,366	10,144	10,278	10,120	10,174
CITY COUNCIL	64,290	63,054	56,398	53,175	55,614	55,152
CITY MANAGER	509,421	615,473	567,734	507,213	507,605	493,359
FINANCE	680,999	741,086	726,271	727,404	790,814	819,987
CITY CLERK	151,674	157,001	169,657	163,607	176,015	162,203
MUNICIPAL COURT	259,143	243,317	236,736	227,174	257,494	283,744
CITY ATTORNEY	282,611	329,538	293,633	284,104	319,275	248,660
ENGINEERING	450,647	474,402	457,159	465,672	489,357	493,124
PERSONNEL	41,686	44,751	51,618	43,482	45,948	75,229
CODE ENFORCEMENT	831,304	821,265	846,221	903,968	969,813	977,192
PLANNING	187,894	197,048	193,503	204,557	194,929	197,748
ELECTIONS	33,436	2,396	18,830	0	19,000	0
INFORMATION TECHNOLOGY	163,132	180,924	178,179	165,543	167,990	149,757
CITY HALL & BUILDINGS	502,812	596,213	482,325	471,529	513,346	522,601
POLICE	6,057,915	6,513,810	6,628,246	6,778,561	6,963,180	6,821,613
FIRE	4,252,817	4,411,857	4,403,051	4,405,436	4,516,033	4,573,658
ANIMAL CONTROL	36,050	36,050	37,131	38,245	39,393	40,575
STREET	2,420,936	2,468,431	2,244,533	2,241,667	2,607,416	2,446,962
SIGNS AND SIGNALS	669,793	666,495	616,296	595,537	625,462	662,781
EQUIPMENT MAINTENANCE	705,973	790,925	777,847	788,007	766,847	774,535
URBAN LANDSCAPE	0	0	0	120,258	150,855	171,586
CONTRIBUTIONS	411,572	441,172	423,819	444,108	452,245	452,245
OPERATING TRANSFERS	3,440,578	3,688,027	4,647,373	5,638,199	8,361,175	5,017,376
<b>TOTAL EXPENDITURES</b>	<b>22,165,742</b>	<b>23,493,601</b>	<b>24,066,704</b>	<b>25,277,724</b>	<b>28,999,926</b>	<b>25,450,261</b>

**DETAIL OF EXPENDITURES**

**DEPT 409 MAYOR**

<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>APPROVED</b>
	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>BUDGET</b>	<b>BUDGET</b>
					<b>2014-15</b>	<b>2015-16</b>
<b>PERSONNEL SERVICES:</b>						
Elected Official Salary	9,100	8,400	8,400	8,050	8,400	8,400
Social Security	564	521	521	499	521	521
Medicare	127	127	122	117	122	122
<b>TOTAL PERSONNEL SERVICES</b>	<b>9,791</b>	<b>9,048</b>	<b>9,043</b>	<b>8,666</b>	<b>9,043</b>	<b>9,043</b>
<b>CONTRACTED SERVICES</b>						
Travel & Training	638	1,040	893	1,402	850	850
Worker's Compensation	290	24	25	31	37	33
Property & Liability Insurance	340	254	183	179	190	248
<b>TOTAL CONTRACTED SERVICES</b>	<b>1,268</b>	<b>1,318</b>	<b>1,101</b>	<b>1,612</b>	<b>1,077</b>	<b>1,131</b>
<b>TOTAL MAYOR</b>	<b>11,059</b>	<b>10,366</b>	<b>10,144</b>	<b>10,278</b>	<b>10,120</b>	<b>10,174</b>

**DETAIL OF EXPENDITURES**

**DEPT 410 CITY COUNCIL**

<b>DESCRIPTION</b>	<b>ACTUAL 2010-11</b>	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ACTUAL 2013-14</b>	<b>PROJECTED BUDGET 2014-15</b>	<b>APPROVED BUDGET 2015-16</b>
<b>PERSONNEL SERVICES:</b>						
Council Salaries	39,005	35,495	35,500	35,000	36,000	36,000
Social Security	2,418	2,201	2,201	2,170	2,232	2,232
Medicare	567	514	515	508	522	522
<b>TOTAL PERSONNEL SERVICES</b>	<b>41,990</b>	<b>38,210</b>	<b>38,216</b>	<b>37,678</b>	<b>38,754</b>	<b>38,754</b>
<b>CONTRACTED SERVICES</b>						
Travel and Training	4,761	4,918	2,382	6,113	5,000	5,000
Postage	18	154	0	25	100	0
Dues & Subscriptions	12,497	6,687	7,200	7,200	7,000	7,300
Worker's Compensation	1,233	104	108	132	157	142
Property & Liability Insurance	2,023	1,508	1,069	1,045	1,103	1,456
Contracted Services	0	10,280	6,936	0	0	0
<b>TOTAL CONTRACTED SERVICES</b>	<b>20,532</b>	<b>23,651</b>	<b>17,695</b>	<b>14,515</b>	<b>13,360</b>	<b>13,898</b>
<b>COMMODITIES</b>						
Civic Promotions	1,642	1,193	487	982	2,000	1,500
Civic Promotions - Sister Cities	0	0	0	0	1,500	1,000
Operating Supplies	126	0	0	0	0	0
<b>TOTAL COMMODITIES</b>	<b>1,768</b>	<b>1,193</b>	<b>487</b>	<b>982</b>	<b>3,500</b>	<b>2,500</b>
<b>TOTAL CITY COUNCIL</b>	<b>64,290</b>	<b>63,054</b>	<b>56,398</b>	<b>53,175</b>	<b>55,614</b>	<b>55,152</b>

**DETAIL OF EXPENDITURES**

**DEPT 412 CITY MANAGER**

DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	APPROVED
	2010-11	2011-12	2012-13	2013-14	BUDGET	BUDGET
					2014-15	2015-16
<b>PERSONNEL SERVICES:</b>						
Salaries and Wages	323,750	376,629	377,291	314,732	319,670	324,536
Car Allowance	0	9,250	3,750	0	0	0
Social Security	19,507	21,237	21,326	18,696	19,851	20,153
Group Health and Life	71,206	70,812	62,307	63,678	52,773	44,469
Employees Retirement	32,458	42,083	41,627	42,014	49,755	45,343
ICMA	6,131	8,688	8,445	7,673	5,789	5,801
Medicare	4,738	5,541	5,529	4,546	4,643	4,714
Overtime	1,660	1,338	1,669	57	500	500
<b>TOTAL PERSONNEL SERVICES</b>	<b>459,450</b>	<b>535,578</b>	<b>521,944</b>	<b>451,396</b>	<b>452,981</b>	<b>445,516</b>
<b>CONTRACTED SERVICES</b>						
Telephone	6,729	7,914	7,984	7,318	6,300	2,940
Cell Phone	0	0	0	0	0	3,240
Internet	0	0	0	0	0	0
Printing and Copying	460	25	593	30	2,000	1,500
Travel and Training	2,971	5,528	3,901	11,662	3,550	3,800
Equipment Maintenance	0	87	0	0	500	1,000
Vehicle Maintenance	174	-73	0	0	0	500
Postage	1,591	3,325	1,979	1,901	3,000	2,500
Equipment Rental	0	0	0	0	0	850
Adv/Legal Publications	6,136	525	631	368	2,000	1,000
Dues and Subscriptions	7,286	10,145	5,309	3,103	6,000	5,000
Professional Services	4,620	31,292	7,357	6,903	7,000	6,000
Workers Compensation	2,628	2,955	2,522	1,260	1,394	1,275
Property & Liability Insurance	2,390	2,883	3,211	3,064	3,130	3,738
Contracted Services	9,383	10,862	8,743	16,526	14,000	11,000
<b>TOTAL CONTRACTED SERVICES</b>	<b>44,368</b>	<b>75,468</b>	<b>42,230</b>	<b>52,135</b>	<b>48,874</b>	<b>44,343</b>
<b>COMMODITIES:</b>						
Office Supplies	1,848	2,353	2,515	2,800	2,500	2,000
Computer Supplies	781	190	125	0	1,000	0
Operating Supplies	0	0	125	215	250	0
Vehicle Supplies	759	790	795	0	0	500
<b>TOTAL COMMODITIES</b>	<b>3,388</b>	<b>3,333</b>	<b>3,560</b>	<b>3,015</b>	<b>3,750</b>	<b>2,500</b>
<b>CAPITAL OUTLAY:</b>						
Equipment	2,215	1,094	0	667	2,000	1,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>2,215</b>	<b>1,094</b>	<b>0</b>	<b>667</b>	<b>2,000</b>	<b>1,000</b>
<b>TOTAL CITY MANAGER</b>	<b>509,421</b>	<b>615,473</b>	<b>567,734</b>	<b>507,213</b>	<b>507,605</b>	<b>493,359</b>

**DETAIL OF EXPENDITURES**

**DEPT 414 FINANCE**

<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>APPROVED</b>
	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>BUDGET</b>	<b>BUDGET</b>
					<b>2014-15</b>	<b>2015-16</b>
<b>PERSONNEL SERVICES:</b>						
Salaries and Wages	358,673	380,516	388,099	390,227	413,429	412,154
Social Security	21,966	31,353	23,838	23,950	25,695	25,616
Health and Life Insurance	106,809	159,327	124,614	127,356	127,351	129,825
Employees Retirement	30,812	41,039	41,920	47,729	64,403	57,635
Medicare	5,137	5,467	5,578	5,601	6,010	5,991
Overtime	237	544	289	0	1,000	1,000
<b>TOTAL PERSONNEL SERVICES</b>	<b>523,634</b>	<b>618,246</b>	<b>584,338</b>	<b>594,863</b>	<b>637,888</b>	<b>632,221</b>
<b>CONTRACTED SERVICES:</b>						
Telephone	4,745	5,411	6,965	6,972	4,320	4,800
Cell Phone	0	0	0	0	0	1,140
Internet	0	0	0	0	0	0
Printing & Copying	335	0	0	0	0	0
Travel and Training	1,963	3,590	6,801	7,546	5,950	7,000
Equipment Maintenance	4,225	6,967	7,376	6,753	5,000	7,200
Postage	28,212	15,537	16,612	19,911	24,000	24,000
Equipment Rental	3,942	5,870	7,470	6,965	7,300	7,850
Adv/Legal Publications	6,572	6,759	6,239	4,905	7,000	6,300
Dues and Subscriptions	1,953	2,185	2,535	2,921	1,500	2,700
Professional Services	0	0	0	715	1,000	500
Audit Expenditures	8,570	9,410	9,910	10,082	20,000	20,000
Worker's Compensation	1,086	1,139	1,185	1,604	1,804	1,621
Property & Liability Insurance	4,920	4,418	6,292	5,722	6,052	7,405
Unemployment	0	0	1,974	0	0	0
Court Costs and Claims	22	34	11	166	500	250
Contracted Services	62,060	31,293	31,419	32,903	35,000	68,000
Credit Card Fees	10,434	14,122	11,871	11,795	15,000	14,000
<b>TOTAL CONTRACTED SERVICES</b>	<b>139,039</b>	<b>106,735</b>	<b>116,660</b>	<b>118,960</b>	<b>134,426</b>	<b>172,766</b>
<b>COMMODITIES:</b>						
Office Supplies	14,465	12,946	11,245	9,681	15,000	14,000
Computer Supplies	2,596	762	0	3,900	2,000	0
<b>TOTAL COMMODITIES</b>	<b>17,061</b>	<b>13,708</b>	<b>11,245</b>	<b>13,581</b>	<b>17,000</b>	<b>14,000</b>
<b>CAPITAL OUTLAY:</b>						
Equipment	1,265	2,397	14,028	0	1,500	1,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,265</b>	<b>2,397</b>	<b>14,028</b>	<b>0</b>	<b>1,500</b>	<b>1,000</b>
<b>TOTAL FINANCE DEPARTMENT</b>	<b>680,999</b>	<b>741,086</b>	<b>726,271</b>	<b>727,404</b>	<b>790,814</b>	<b>819,987</b>

**DETAIL OF EXPENDITURES**

**DEPT 415 CITY CLERK**

<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>APPROVED</b>
	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>BUDGET</b>	<b>BUDGET</b>
					<b>2014-15</b>	<b>2015-16</b>
<b>PERSONNEL SERVICES:</b>						
Salaries and Wages	77,700	86,558	88,020	97,941	95,274	89,879
Social Security	4,873	5,336	5,406	5,997	5,970	5,635
Health and Life Insurance	17,801	17,703	15,577	15,920	21,065	9,327
Employees Retirement	8,125	10,144	10,446	13,073	14,961	12,678
Medicare	1,140	1,248	1,265	1,402	1,397	1,318
Overtime	1,124	0	431	0	1,000	1,000
<b>TOTAL PERSONNEL SERVICES</b>	<b>110,763</b>	<b>120,989</b>	<b>121,145</b>	<b>134,333</b>	<b>139,667</b>	<b>119,837</b>
<b>CONTRACTED SERVICES:</b>						
Telephone	2,069	1,911	1,900	1,812	1,800	1,850
Cell Phone	0	0	0	0	0	0
Internet	0	0	0	0	0	0
Printing & Copying	0	175	45	0	200	100
Travel and Training	1,733	2,467	3,350	3,678	1,530	1,500
Equipment Maintenance	0	0	0	0	500	2,000
Postage	585	551	603	444	750	700
Equipment Rental	0	0	0	0	0	1,625
Adv/Legal Publications	1,359	1,349	929	1,091	1,400	1,400
Dues and Subscriptions	300	1,185	335	320	400	400
Professional Services	8,173	6,672	9,350	7,734	6,000	7,250
Worker's Compensation	235	237	264	353	416	357
Property & Liability Insurance	936	915	897	982	1,052	1,284
Contracted Services	490	940	904	1,404	1,300	2,400
Civil Service	21,843	16,897	27,247	9,690	18,000	18,000
<b>TOTAL CONTRACTED SERVICES</b>	<b>37,723</b>	<b>33,299</b>	<b>45,824</b>	<b>27,508</b>	<b>33,348</b>	<b>38,866</b>
<b>COMMODITIES:</b>						
Office Supplies	1,938	2,190	2,083	1,506	2,000	2,000
Operating Supplies	554	523	290	0	500	0
<b>TOTAL COMMODITIES</b>	<b>2,492</b>	<b>2,713</b>	<b>2,373</b>	<b>1,506</b>	<b>2,500</b>	<b>2,000</b>
<b>CAPITAL OUTLAY:</b>						
Equipment	696	0	315	260	500	1,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>696</b>	<b>0</b>	<b>315</b>	<b>260</b>	<b>500</b>	<b>1,500</b>
<b>TOTAL CITY CLERK</b>	<b>151,674</b>	<b>157,001</b>	<b>169,657</b>	<b>163,607</b>	<b>176,015</b>	<b>162,203</b>

**DETAIL OF EXPENDITURES**

**DEPT 416 MUNICIPAL COURT**

<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>APPROVED</b>
	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>BUDGET</b>	<b>BUDGET</b>
					<b>2014-15</b>	<b>2015-16</b>
<b>PERSONNEL SERVICES:</b>						
Salaries and Wages	129,389	126,687	125,920	129,384	125,689	152,024
Social Security	7,974	7,787	7,821	7,931	7,855	9,488
Health and Life Insurance	71,206	57,535	50,624	47,759	65,416	66,703
Employees Retirement	11,783	12,534	12,036	13,825	15,949	14,400
Medicare	1,865	1,821	1,829	1,855	1,837	2,219
Overtime	1,417	1,006	2,110	430	1,000	1,000
<b>TOTAL PERSONNEL SERVICES</b>	<b>223,634</b>	<b>207,370</b>	<b>200,340</b>	<b>201,184</b>	<b>217,746</b>	<b>245,834</b>
<b>CONTRACTED SERVICES:</b>						
Telephone	6,608	6,718	8,965	8,690	7,700	6,540
Cell Phone	0	0	0	0	0	360
Internet	0	0	0	0	0	0
Travel and Training	0	0	2,520	0	850	2,000
Equipment Maintenance	5,356	5,180	4,941	625	5,000	400
Postage	3,003	2,886	2,164	1,633	5,000	5,000
Equipment Rental	2,514	290	2,024	2,556	2,500	1,750
Dues and Subscriptions	0	0	135	0	0	0
Professional Services	0	0	0	0	0	3,900
Worker's Compensation	430	1,361	373	492	552	601
Property & Liability Insurance	1,822	1,784	1,509	1,470	1,546	2,059
Contracted Services	7,039	10,138	7,805	4,786	7,000	6,800
Bank Charges	5,078	4,267	3,146	3,445	5,100	4,000
<b>TOTAL CONTRACTED SERVICES</b>	<b>31,850</b>	<b>32,624</b>	<b>33,582</b>	<b>23,697</b>	<b>35,248</b>	<b>33,410</b>
<b>COMMODITIES:</b>						
Office Supplies	3,659	3,323	2,814	2,293	4,000	3,500
<b>TOTAL COMMODITIES</b>	<b>3,659</b>	<b>3,323</b>	<b>2,814</b>	<b>2,293</b>	<b>4,000</b>	<b>3,500</b>
<b>CAPITAL OUTLAY:</b>						
Equipment	0	0	0	0	500	1,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>1,000</b>
<b>TOTAL MUNICIPAL COURT</b>	<b>259,143</b>	<b>243,317</b>	<b>236,736</b>	<b>227,174</b>	<b>257,494</b>	<b>283,744</b>

**DETAIL OF EXPENDITURES**

**DEPT 417 CITY ATTORNEY**

<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>APPROVED</b>
	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>BUDGET</b>	<b>BUDGET</b>
					<b>2014-15</b>	<b>2015-16</b>
<b>PERSONNEL SERVICES:</b>						
Salaries and Wages	169,445	177,259	182,183	182,988	211,159	159,744
Social Security	10,440	10,895	11,213	11,287	13,093	9,905
Health and Life Insurance	44,504	44,257	38,942	39,799	28,410	18,653
Employees Retirement	17,571	20,955	21,516	24,426	32,142	22,049
Medicare	2,442	2,548	2,622	2,640	3,063	2,317
<b>TOTAL PERSONNEL SERVICES</b>	<b>244,402</b>	<b>255,914</b>	<b>256,476</b>	<b>261,140</b>	<b>287,867</b>	<b>212,668</b>
<b>CONTRACTED SERVICES:</b>						
Telephone	2,784	2,637	2,895	2,697	1,800	1,500
Cell Phone	0	0	0	0	0	720
Internet	0	0	0	0	0	0
Travel	578	583	460	745	1,700	2,100
Equipment Maint.	0	0	0	0	0	180
Postage	353	409	380	357	400	400
Equipment Rental	0	0	0	0	0	900
Advertising	0	0	0	0	0	0
Dues and Subscriptions	14,270	13,226	15,746	15,595	14,000	16,000
Professional Services	17,376	54,260	14,596	521	10,000	10,000
Worker's Compensation	422	489	527	446	568	401
Property & Liability Insurance	1,362	1,458	1,513	1,633	1,740	2,091
Court Costs	89	7	180	250	500	500
<b>TOTAL CONTRACTED SERVICES</b>	<b>37,234</b>	<b>73,069</b>	<b>36,297</b>	<b>22,244</b>	<b>30,708</b>	<b>34,792</b>
<b>COMMODITIES:</b>						
Office Supplies	627	555	657	720	500	700
<b>TOTAL COMMODITIES</b>	<b>627</b>	<b>555</b>	<b>657</b>	<b>720</b>	<b>500</b>	<b>700</b>
<b>CAPITAL OUTLAY/EQUIPMENT</b>						
Equipment	348	0	203	0	200	500
<b>TOTAL CAPITAL OUTLAY</b>	<b>348</b>	<b>0</b>	<b>203</b>	<b>0</b>	<b>200</b>	<b>500</b>
<b>TOTAL CITY ATTORNEY</b>	<b>282,611</b>	<b>329,538</b>	<b>293,633</b>	<b>284,104</b>	<b>319,275</b>	<b>248,660</b>

**DETAIL OF EXPENDITURES**

**DEPT 420 ENGINEERING**

<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>APPROVED</b>
	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>BUDGET</b>	<b>BUDGET</b>
					<b>2014-15</b>	<b>2015-16</b>
<b>PERSONNEL SERVICES:</b>						
Salaries and Wages	265,271	269,236	266,110	267,924	271,945	267,619
Social Security	16,335	16,499	16,240	16,397	16,923	16,624
Health and Life Insurance	89,008	88,515	77,884	79,598	83,741	93,052
Employees Retirement	25,802	30,808	31,446	35,792	42,416	37,403
Medicare	3,820	3,859	3,798	3,835	3,958	3,888
Overtime	483	914	160	204	1,000	500
<b>TOTAL PERSONNEL SERVICES</b>	<b>400,719</b>	<b>409,831</b>	<b>395,638</b>	<b>403,750</b>	<b>419,983</b>	<b>419,086</b>
<b>CONTRACTED SERVICES:</b>						
Telephone	3,062	4,116	5,472	4,849	4,500	3,000
Cell Phone	0	0	0	0	0	1,800
Internet	0	0	0	0	0	0
Printing and Copying	0	0	0	0	550	250
Travel and Training	7,116	8,183	3,947	3,958	6,800	6,000
Equipment Maintenance	1,063	416	382	1,011	1,000	2,000
Vehicle Maintenance	1,479	2,871	2,507	2,708	2,000	2,500
Postage	458	268	125	289	500	400
Equipment Rental	0	0	0	0	0	900
Adv/Legal Publications	420	1,272	166	0	500	0
Dues and Subscriptions	1,395	1,330	1,637	1,737	2,000	1,750
Professional Services	2,164	9,318	6,375	1,450	5,000	3,500
Environmental Services	12,802	14,376	14,059	16,568	20,000	17,500
Worker's Compensation	7,162	7,867	9,185	9,715	11,027	10,382
Property & Liability Insurance	4,367	4,704	8,219	10,163	5,497	7,756
Contracted Services	720	845	1,084	1,442	1,000	1,000
<b>TOTAL CONTRACTED SERVICES</b>	<b>42,208</b>	<b>55,566</b>	<b>53,158</b>	<b>53,890</b>	<b>60,374</b>	<b>58,738</b>
<b>COMMODITIES:</b>						
Office Supplies	3,142	3,173	3,057	3,352	3,500	3,500
Vehicle Supplies	4,578	5,832	5,306	4,680	5,500	5,400
<b>TOTAL COMMODITIES</b>	<b>7,720</b>	<b>9,005</b>	<b>8,363</b>	<b>8,032</b>	<b>9,000</b>	<b>8,900</b>
<b>CAPITAL OUTLAY:</b>						
Equipment	0	0	0	0	0	6,400
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,400</b>
<b>TOTAL ENGINEERING</b>	<b>450,647</b>	<b>474,402</b>	<b>457,159</b>	<b>465,672</b>	<b>489,357</b>	<b>493,124</b>

**DETAIL OF EXPENDITURES**

**DEPT 422 PERSONNEL**

<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>APPROVED</b>
	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>BUDGET</b>	<b>BUDGET</b>
					<b>2014-15</b>	<b>2015-16</b>
<b>PERSONNEL SERVICES:</b>						
Salaries and Wages	16,734	17,889	19,553	19,701	20,196	42,632
Social Security	1,034	1,103	1,206	1,215	1,253	2,644
Health and Life Insurance	8,901	8,852	7,788	7,960	4,582	9,327
Employees Retirement	1,740	2,110	2,309	2,630	3,139	5,948
Medicare	242	258	282	284	293	619
<b>TOTAL PERSONNEL SERVICES</b>	<b>28,651</b>	<b>30,212</b>	<b>31,138</b>	<b>31,790</b>	<b>29,463</b>	<b>61,170</b>
<b>CONTRACTED SERVICES:</b>						
Telephone	985	1,104	1,776	1,589	900	900
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	200	199	0	100	0
Equipment Maintenance	0	195	170	192	200	90
Postage	543	330	466	492	750	600
Equipment Rental	0	0	0	0	0	450
Advertising	4,622	3,833	2,513	1,684	4,000	3,500
Employee Assist.	460	0	379	1,236	1,500	1,500
Wellness Program	5,019	5,724	7,219	4,992	5,000	5,000
Dues and Subscription	0	0	0	0	500	250
Professional Services	0	507	208	0	1,000	500
Worker's Compensation	48	50	53	79	88	168
Property & Liability Insurance	261	269	260	278	297	351
Contracted Services	0	29	303	526	1,300	0
Recruitment Costs	146	1,426	5,517	0	0	0
<b>TOTAL CONTRACTED SERVICES</b>	<b>12,084</b>	<b>13,667</b>	<b>19,063</b>	<b>11,068</b>	<b>15,735</b>	<b>13,309</b>
<b>COMMODITIES:</b>						
Office Supplies	603	872	1,417	624	750	750
<b>TOTAL COMMODITIES</b>	<b>603</b>	<b>872</b>	<b>1,417</b>	<b>624</b>	<b>750</b>	<b>750</b>
<b>CAPITAL OUTLAY:</b>						
Equipment	348	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>348</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PERSONNEL</b>	<b>41,686</b>	<b>44,751</b>	<b>51,618</b>	<b>43,482</b>	<b>45,948</b>	<b>75,229</b>

**DETAIL OF EXPENDITURES**

**DEPT 436 CODE ENFORCEMENT**

<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>APPROVED</b>
	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>BUDGET</b>	<b>BUDGET</b>
					<b>2014-15</b>	<b>2015-16</b>
<b>PERSONNEL SERVICES:</b>						
Salaries and Wages	432,676	439,664	455,349	488,899	522,343	524,685
Social Security	27,089	27,410	28,155	30,013	32,820	32,965
Health and Life Insurance	231,420	194,733	202,498	214,914	200,189	215,181
Employees Retirement	43,231	52,554	53,957	65,042	82,261	74,171
Medicare	6,335	6,410	6,585	7,019	7,676	7,710
Overtime	6,512	4,475	1,513	2,824	7,000	7,000
<b>TOTAL PERSONNEL SERVICES</b>	<b>747,263</b>	<b>725,246</b>	<b>748,057</b>	<b>808,711</b>	<b>852,289</b>	<b>861,712</b>
<b>CONTRACTED SERVICES:</b>						
Telephone	9,598	10,925	13,008	11,800	9,000	7,260
Cell Phone	0	0	0	0	0	5,520
Internet	0	0	0	0	0	0
Printing and Copying	450	1,040	555	0	500	0
Printing & Copying - Public Information	970	0	1,758	91	4,792	4,870
Travel and Training	7,610	10,889	16,460	10,045	19,167	19,480
Equipment Maintenance	0	0	0	0	500	0
Vehicle Maintenance	4,664	4,948	5,551	12,889	7,000	7,000
Postage	2,189	2,618	2,748	1,807	3,000	2,500
Dues and Subscriptions	1,438	913	1,756	1,421	2,500	2,000
Professional Services	0	0	219	0	3,000	2,000
Laundry & Dry Cleaning	0	0	3,822	3,992	5,000	0
Workers Compensation	10,483	10,681	13,610	14,275	16,648	15,614
Property & Liability Insurance	11,193	10,542	10,231	11,474	12,367	17,536
Unemployment	0	4,340	0	0	0	0
Contracted Services	4,132	3,420	4,257	2,854	3,000	3,000
<b>TOTAL CONTRACTED SERVICES</b>	<b>52,727</b>	<b>60,316</b>	<b>73,975</b>	<b>70,648</b>	<b>86,474</b>	<b>86,780</b>
<b>COMMODITIES:</b>						
Small Tools/Equipment	559	223	629	887	700	750
Office Supplies	9,064	7,853	7,776	7,557	9,300	8,000
Emergency Clothing	0	240	0	0	250	250
Operating Supplies	0	0	0	54	0	0
Vehicle Supplies	13,564	14,901	10,662	13,453	13,300	13,700
Uniforms	7,036	9,524	4,252	1,874	4,500	4,000
<b>TOTAL COMMODITIES</b>	<b>30,223</b>	<b>32,741</b>	<b>23,319</b>	<b>23,825</b>	<b>28,050</b>	<b>26,700</b>
<b>CAPITAL OUTLAY:</b>						
Equipment	1,091	2,962	870	784	3,000	2,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,091</b>	<b>2,962</b>	<b>870</b>	<b>784</b>	<b>3,000</b>	<b>2,000</b>
<b>TOTAL CODE ENFORCEMENT</b>	<b>831,304</b>	<b>821,265</b>	<b>846,221</b>	<b>903,968</b>	<b>969,813</b>	<b>977,192</b>

**DETAIL OF EXPENDITURES**

**DEPT 437 PLANNING**

<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>APPROVED</b>
	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>BUDGET</b>	<b>BUDGET</b>
					<b>2014-15</b>	<b>2015-16</b>
<b>PERSONNEL SERVICES:</b>						
Salaries and Wages	116,815	117,929	109,119	117,980	119,790	120,354
Social Security	7,172	7,317	6,738	7,273	7,427	7,462
Health and Life Insurance	35,603	35,406	46,730	47,758	21,806	22,235
Employees Retirement	11,957	13,821	12,530	15,749	18,616	16,790
Medicare	1,677	1,711	1,576	1,701	1,737	1,746
Overtime	0	316	0	0	0	500
<b>TOTAL PERSONNEL SERVICES</b>	<b>173,224</b>	<b>176,500</b>	<b>176,693</b>	<b>190,461</b>	<b>169,376</b>	<b>169,087</b>
<b>CONTRACTED SERVICES:</b>						
Telephone	3,903	4,112	3,982	3,581	3,060	1,560
Cell Phone	0	0	0	0	0	1,680
Internet	0	0	0	0	0	0
Printing and Copying	221	506	362	0	500	500
Travel and Training	2,905	0	341	0	4,250	4,250
Equipment Maintenance	0	0	0	0	0	2,400
Vehicle Maintenance	536	2,325	0	244	2,500	1,500
Postage	862	815	1,059	1,234	1,200	1,200
Equipment Rental	0	0	0	0	0	1,200
Advertising	1,276	1,499	2,228	2,739	1,500	2,500
Dues and Subscriptions	927	631	2,158	1,163	1,800	1,800
Professional Services	0	0	1,242	0	0	0
Worker's Compensation	401	391	439	462	522	475
Property & Liability Insurance	1,145	1,170	1,672	1,768	1,821	2,296
Contracted Services	225	4,013	642	997	2,500	2,000
<b>TOTAL CONTRACTED SERVICES</b>	<b>12,401</b>	<b>15,462</b>	<b>14,125</b>	<b>12,188</b>	<b>19,653</b>	<b>23,361</b>
<b>COMMODITIES:</b>						
Office Supplies	1,381	1,839	1,666	1,775	2,500	3,000
Computer Supplies	269	205	685	0	1,000	0
Vehicle Supplies	619	328	153	133	400	300
<b>TOTAL COMMODITIES</b>	<b>2,269</b>	<b>2,372</b>	<b>2,504</b>	<b>1,908</b>	<b>3,900</b>	<b>3,300</b>
<b>CAPITAL OUTLAY:</b>						
Equipment	0	2,714	181	0	2,000	2,000
Comprehensive Plan	0	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>2,714</b>	<b>181</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>
<b>TOTAL PLANNING &amp; ZONING</b>	<b>187,894</b>	<b>197,048</b>	<b>193,503</b>	<b>204,557</b>	<b>194,929</b>	<b>197,748</b>

**DETAIL OF EXPENDITURES**

**DEPT 438 ELECTIONS**

<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>APPROVED</b>
	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>BUDGET</b>	<b>BUDGET</b>
					<b>2014-15</b>	<b>2015-16</b>
<b>CONTRACTED SERVICES:</b>						
Printing and Copying	16,946	0	0	0	0	0
Postage	8,943	0	393	0	0	0
Contracted Services	7,446	2,360	18,254	0	19,000	0
<b>TOTAL CONTRACTED SERVICES</b>	<b>33,335</b>	<b>2,360</b>	<b>18,647</b>	<b>0</b>	<b>19,000</b>	<b>0</b>
<b>COMMODITIES:</b>						
Office Supplies	101	36	183	0	0	0
<b>TOTAL COMMODITIES</b>	<b>101</b>	<b>36</b>	<b>183</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ELECTION COSTS</b>	<b>33,436</b>	<b>2,396</b>	<b>18,830</b>	<b>0</b>	<b>19,000</b>	<b>0</b>

**DETAIL OF EXPENDITURES**

**DEPT 439 INFORMATION TECHNOLOGY**

<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>APPROVED</b>
	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>BUDGET</b>	<b>BUDGET</b>
					<b>2014-15</b>	<b>2015-16</b>
<b>PERSONNEL SERVICES:</b>						
Salaries and Wages	40,523	49,409	42,055	42,406	42,991	43,355
Social Security	2,478	3,027	2,548	2,588	2,728	2,750
Health and Life Insurance	17,802	17,703	15,577	15,920	21,806	22,235
Employees Retirement	4,266	6,011	5,114	5,866	6,837	6,188
Medicare	580	708	596	605	638	644
Overtime	604	1,453	1,243	1,517	1,000	1,000
<b>TOTAL PERSONNEL SERVICES</b>	<b>66,253</b>	<b>78,311</b>	<b>67,133</b>	<b>68,902</b>	<b>76,000</b>	<b>76,172</b>
<b>CONTRACTED SERVICES:</b>						
Telephone	939	863	792	720	900	0
Cell Phone	0	0	0	0	0	720
Internet	0	0	0	0	0	0
Travel and Training	0	0	3,485	0	4,335	500
Equipment Maintenance	0	0	0	0	0	90
Equipment Rental	0	0	0	0	0	450
Professional Services	54,712	55,963	72,855	59,443	65,000	50,000
Worker's Compensation	185	168	210	175	192	174
Property & Liability Insurance	609	912	1,068	1,035	1,063	1,151
Contracted Services	7,019	11,997	5,960	4,331	10,000	10,000
<b>TOTAL CONTRACTED SERVICES</b>	<b>63,464</b>	<b>69,903</b>	<b>84,370</b>	<b>65,704</b>	<b>81,490</b>	<b>63,085</b>
<b>COMMODITIES:</b>						
Office Supplies	20	114	209	18	250	500
Computer Supplies	37	247	0	160	250	0
<b>TOTAL COMMODITIES</b>	<b>57</b>	<b>361</b>	<b>209</b>	<b>178</b>	<b>500</b>	<b>500</b>
<b>CAPITAL OUTLAY:</b>						
Equipment	33,358	32,349	26,467	30,759	10,000	10,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>33,358</b>	<b>32,349</b>	<b>26,467</b>	<b>30,759</b>	<b>10,000</b>	<b>10,000</b>
<b>TOTAL INFORMATION TECH</b>	<b>163,132</b>	<b>180,924</b>	<b>178,179</b>	<b>165,543</b>	<b>167,990</b>	<b>149,757</b>

**DETAIL OF EXPENDITURES**

**DEPT 440 CITY HALL**

<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>APPROVED</b>
	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>BUDGET</b>	<b>BUDGET</b>
					<b>2014-15</b>	<b>2015-16</b>
<b>PERSONNEL SERVICES:</b>						
Salaries and Wages	128,566	131,286	130,286	107,688	132,853	133,124
Social Security	7,955	8,159	7,995	7,104	8,423	8,440
Health and Life Insurance	71,206	70,812	62,307	63,678	47,520	40,888
Employees Retirement	13,469	15,746	15,416	15,434	21,112	18,990
Medicare	1,860	1,908	1,870	1,661	1,970	1,974
Overtime	1,840	1,419	253	7,974	3,000	3,000
<b>TOTAL PERSONNEL SERVICES</b>	<b>224,896</b>	<b>229,330</b>	<b>218,127</b>	<b>203,539</b>	<b>214,878</b>	<b>206,416</b>
<b>CONTRACTED SERVICES:</b>						
Telephone	7,488	5,803	5,900	5,447	6,750	660
Cell Phone	0	0	0	0	0	0
Internet	0	0	0	0	0	0
Utilities/Electric	73,057	101,906	77,282	75,556	80,000	90,000
Utilities/Gas	38,684	37,367	43,868	48,558	50,000	50,000
Utilities/Water	26,133	20,491	7,263	10,034	30,000	15,000
Utilities/Storm Sewer	24,565	41,797	35,585	33,665	35,000	37,000
Building & Grounds Maintenance	28,076	69,805	34,374	40,037	38,500	40,000
Equipment Maintenance	4,390	0	482	170	2,000	0
Postage	0	190	0	0	0	0
Building Rental	1,146	1,515	1,879	0	1,900	1,000
Equipment Rental	0	0	0	0	500	0
Professional Services	0	6,520	0	0	0	0
Workers Compensation	4,362	4,832	4,711	5,458	6,017	5,325
Property & Liability Insurance	35,571	37,965	22,921	17,367	17,801	14,825
Contracted Services	3,551	9,654	4,042	5,233	4,000	29,000
<b>TOTAL CONTRACTED SERVICES</b>	<b>247,023</b>	<b>337,845</b>	<b>238,307</b>	<b>241,525</b>	<b>272,468</b>	<b>282,810</b>
<b>COMMODITIES:</b>						
Office Supplies	828	1,020	0	0	0	0
Janitorial Supplies	29,688	28,018	25,891	26,207	26,000	32,000
Uniform Rental	377	0	0	258	0	1,375
<b>TOTAL COMMODITIES</b>	<b>30,893</b>	<b>29,038</b>	<b>25,891</b>	<b>26,465</b>	<b>26,000</b>	<b>33,375</b>
<b>CAPITAL OUTLAY:</b>						
Building Improvements	0	0	0	0	0	0
Equipment	0	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CITY HALL</b>	<b>502,812</b>	<b>596,213</b>	<b>482,325</b>	<b>471,529</b>	<b>513,346</b>	<b>522,601</b>

**DETAIL OF EXPENDITURES**

**DEPT 700 POLICE**

<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>APPROVED</b>
	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>BUDGET</b>	<b>BUDGET</b>
					<b>2014-15</b>	<b>2015-16</b>
<b>PERSONNEL SERVICES:</b>						
Salaries and Wages	3,057,215	3,261,188	3,313,616	3,363,437	3,531,679	3,563,088
Social Security	20,839	21,009	21,717	21,856	23,307	24,718
Health and Life Insurance	1,246,106	1,292,319	1,199,410	1,225,801	1,130,888	1,146,932
Police Pension Fund	549,877	588,369	629,555	673,624	720,778	771,233
Employee Retirement	32,257	38,267	63,098	56,760	68,940	65,100
Medicare	48,657	55,567	56,870	57,307	59,903	57,465
Overtime	455,579	560,128	638,864	619,281	539,500	293,250
Grant Overtime	0	0	0	0	60,000	106,750
<b>TOTAL PERSONNEL SERVICES</b>	<b>5,410,530</b>	<b>5,816,847</b>	<b>5,923,130</b>	<b>6,018,066</b>	<b>6,134,995</b>	<b>6,028,536</b>
<b>CONTRACTED SERVICES:</b>						
Telephone	28,125	37,191	44,133	37,630	40,000	20,400
Cell Phone	0	0	0	0	0	12,060
Internet	0	0	0	0	0	0
Printing and Copying	7,347	7,207	2,343	7,997	8,000	8,000
Travel and Training	33,622	35,150	17,355	13,217	20,500	20,000
Tuition and Training	0	0	12,507	11,647	0	0
Equipment Maintenance	11,165	14,642	15,414	20,774	10,000	15,000
Vehicle Maintenance	59,208	65,999	69,574	88,435	90,000	70,000
Postage	2,747	2,304	1,763	1,796	3,000	2,500
Equipment Rental	0	0	0	0	0	14,000
Adv/Legal Publications	86	83	121	78	500	400
Dues and Subscriptions	1,364	1,924	1,986	1,520	2,000	2,000
Professional Services	410	180	100	160	500	2,500
Laundry and Cleaning	9,748	10,335	9,029	8,414	10,000	10,000
Workers Compensation	87,088	83,703	123,615	127,491	151,158	148,306
Property & Liability Insurance	112,848	113,747	129,080	128,636	137,677	179,411
Unemployment Comp	0	0	666	1,691	0	0
Contracted Services	15,205	27,124	30,961	31,207	30,000	15,000
Investigation Costs	1,000	2,073	463	1,774	5,000	5,000
Towing Costs	767	2,057	1,143	2,508	1,500	1,500
Crime and Drug Prevention	664	2,994	3,560	3,085	5,000	4,000
<b>TOTAL CONTRACTED SERVICES</b>	<b>371,394</b>	<b>406,713</b>	<b>463,813</b>	<b>488,060</b>	<b>514,835</b>	<b>530,077</b>

**DETAIL OF EXPENDITURES**

**DEPT 700 POLICE (CONTINUED)**

<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>APPROVED</b>
	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>BUDGET</b>	<b>BUDGET</b>
					<b>2014-15</b>	<b>2015-16</b>
<b>COMMODITIES:</b>						
Office Supplies	10,818	9,566	15,685	10,762	12,000	13,000
Investigative Supplies	3,623	7,257	6,861	4,662	6,000	6,000
Firearms Supplies	12,889	12,007	14,732	17,529	42,000	20,000
Janitorial Supplies	0	0	0	0	0	0
Photography Supplies	544	3,854	2,584	4,705	4,250	4,000
Operating Supplies	0	0	0	0	0	2,000
Vehicle Supplies	118,429	140,714	145,981	146,672	140,100	140,000
Uniforms	43,536	47,807	30,828	34,595	38,000	38,000
Care of Prisoners-County	17,766	18,433	20,286	14,891	20,000	30,000
<b>TOTAL COMMODITIES</b>	<b>207,605</b>	<b>239,638</b>	<b>236,957</b>	<b>233,816</b>	<b>262,350</b>	<b>253,000</b>
<b>CAPITAL OUTLAY:</b>						
Equipment	3,737	0	34	3,374	5,000	5,000
K-9 Equipment	2,921	1,804	2,698	4,271	3,500	0
Grant Expenditures	61,728	48,808	1,614	30,974	42,500	5,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>68,386</b>	<b>50,612</b>	<b>4,346</b>	<b>38,619</b>	<b>51,000</b>	<b>10,000</b>
<b>TOTAL POLICE</b>	<b>6,057,915</b>	<b>6,513,810</b>	<b>6,628,246</b>	<b>6,778,561</b>	<b>6,963,180</b>	<b>6,821,613</b>

**DETAIL OF EXPENDITURES**

**DEPT 706 FIRE DEPARTMENT**

<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>APPROVED</b>
	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>BUDGET</b>	<b>BUDGET</b>
					<b>2014-15</b>	<b>2015-16</b>
<b>PERSONNEL SERVICES:</b>						
Salaries and Wages	2,239,050	2,299,680	2,342,633	2,355,891	2,411,190	2,402,609
Social Security	2,383	3,607	3,306	3,240	3,173	2,185
Health and Life Insurance	872,274	863,021	759,367	772,096	746,240	792,387
Fire Pension Fund	469,893	502,786	540,495	578,330	618,813	662,130
Employee Retirement	4,062	7,032	6,411	7,241	7,952	4,916
Medicare	32,198	34,247	35,605	35,088	37,283	36,868
Overtime	134,499	150,954	204,541	150,669	160,000	140,000
<b>TOTAL PERSONNEL SERVICES</b>	<b>3,754,359</b>	<b>3,861,327</b>	<b>3,892,358</b>	<b>3,902,555</b>	<b>3,984,651</b>	<b>4,041,095</b>
<b>CONTRACTED SERVICES:</b>						
Telephone	23,510	25,851	29,827	30,188	27,000	19,500
Cell Phone	0	0	0	0	0	7,860
Internet	0	0	0	0	0	0
Printing and Copying	155	220	164	623	0	500
Utilities/Electric	13,219	11,424	14,874	15,749	16,000	19,250
Utilities/Gas	11,470	11,482	13,394	13,129	10,000	14,000
Utilities/Water and Sewer	1,796	2,246	2,648	3,190	3,000	3,000
Utilities/Storm Sewer	1,317	1,225	1,221	1,685	1,400	1,400
Travel/Training/Education	17,116	15,199	21,007	24,936	16,150	16,150
Building Maintenance	14,843	11,556	9,906	10,298	10,000	12,000
Equipment Maintenance	12,625	26,776	18,328	15,553	19,000	17,000
Vehicle Maintenance	51,454	78,744	51,497	47,685	60,000	55,000
Postage	668	351	150	415	500	500
Fire Prevention/Public Educ.	10,143	9,980	9,763	9,956	10,000	10,000
Dues and Subscriptions	1,294	952	991	1,184	2,600	2,000
Professional Services	640	220	921	359	1,000	1,000
Laundry and Cleaning	11,684	9,317	9,467	9,565	12,250	12,250
Worker's Compensation	129,645	134,011	118,336	109,824	127,400	113,789
Property & Liability Insurance	40,143	39,914	40,035	42,866	45,578	58,364
Unemployment Comp.	0	0	0	0	0	0
Contracted Services	8,272	7,679	9,237	9,029	7,000	10,000
<b>TOTAL CONTRACTED SERVICES</b>	<b>349,994</b>	<b>387,147</b>	<b>351,766</b>	<b>346,234</b>	<b>368,878</b>	<b>373,563</b>

**DETAIL OF EXPENDITURES**

**DEPT 706 FIRE DEPARTMENT (CONTINUED)**

<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>APPROVED</b>
	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>BUDGET</b>	<b>BUDGET</b>
					<b>2014-15</b>	<b>2015-16</b>
<b>COMMODITIES:</b>						
Fire Supplies/Clothing	25,334	23,013	31,137	30,616	32,000	30,000
Office Supplies	5,954	4,811	5,780	5,642	6,000	6,000
Janitorial Supplies	2,974	3,115	4,107	5,120	5,500	5,000
Operating Supplies	1,608	1,756	2,419	4,212	4,000	3,500
Vehicle Supplies	30,793	41,359	39,561	40,688	39,600	38,900
Uniform Purchases	26,102	26,868	29,331	25,380	26,500	26,500
Hepatitis B Shot	110	105	0	0	500	500
Hydrant Rental	43,400	54,517	43,400	43,400	43,404	43,600
<b>TOTAL COMMODITIES</b>	<b>136,275</b>	<b>155,544</b>	<b>155,735</b>	<b>155,058</b>	<b>157,504</b>	<b>154,000</b>
<b>CAPITAL OUTLAY:</b>						
Equipment	12,189	7,839	3,192	1,589	5,000	5,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>12,189</b>	<b>7,839</b>	<b>3,192</b>	<b>1,589</b>	<b>5,000</b>	<b>5,000</b>
<b>TOTAL FIRE DEPARTMENT</b>	<b>4,252,817</b>	<b>4,411,857</b>	<b>4,403,051</b>	<b>4,405,436</b>	<b>4,516,033</b>	<b>4,573,658</b>

**DETAIL OF EXPENDITURES**

**DEPT 707 ANIMAL CONTROL**

<b>DESCRIPTION</b>	<b>ACTUAL 2010-11</b>	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ACTUAL 2013-14</b>	<b>PROJECTED BUDGET 2014-15</b>	<b>APPROVED BUDGET 2015-16</b>
<b>CONTRACTED SERVICES:</b>						
Contracted Service	36,050	36,050	37,131	38,245	39,393	40,575
<b>TOTAL CONTRACTED SERVICES</b>	<b>36,050</b>	<b>36,050</b>	<b>37,131</b>	<b>38,245</b>	<b>39,393</b>	<b>40,575</b>
<b>COMMODITIES:</b>						
	0	0	0	0	0	0
<b>TOTAL COMMODITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ANIMAL CONTROL</b>	<b>36,050</b>	<b>36,050</b>	<b>37,131</b>	<b>38,245</b>	<b>39,393</b>	<b>40,575</b>

**DETAIL OF EXPENDITURES**

**DEPT 750 STREETS**

<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>APPROVED</b>
	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>BUDGET</b>	<b>BUDGET</b>
					<b>2014-15</b>	<b>2015-16</b>
<b>PERSONNEL SERVICES:</b>						
Salaries and Wages	1,072,584	1,039,716	1,030,439	985,638	1,137,430	1,111,066
Social Security	68,746	67,582	67,536	64,892	73,001	71,367
Health and Life Insurance	516,244	513,387	436,149	445,550	493,216	486,639
Employees Retirement	107,937	124,843	122,052	126,730	173,276	154,227
Medicare	15,899	15,985	15,795	15,176	17,073	16,691
Overtime	53,258	59,495	71,667	74,264	40,000	40,000
<b>TOTAL PERSONNEL SERVICES</b>	<b>1,834,668</b>	<b>1,821,008</b>	<b>1,743,638</b>	<b>1,712,250</b>	<b>1,933,996</b>	<b>1,879,990</b>
<b>CONTRACTED SERVICES:</b>						
Telephone	4,391	5,245	4,998	3,063	3,600	660
Cell Phone	0	0	0	0	0	2,160
Internet	0	0	0	0	0	0
Travel/Training/Education	0	0	0	0	0	0
Building Maintenance	6,474	6,886	4,597	5,675	8,500	10,000
Equipment Maintenance	2,711	3,629	1,270	2,845	4,101	3,500
Vehicle Maintenance	89,710	92,725	81,030	112,194	85,000	90,000
Equipment Rental	0	905	5,635	225	1,500	1,000
Worker's Compensation	90,914	98,042	115,357	119,050	57,012	49,784
Property & Liability Insurance	35,352	35,657	34,877	37,620	40,307	56,568
Unemployment	4,744	393	70	7,900	0	0
Contracted Services	2,509	10,345	8,843	15,160	5,500	40,500
Towing Service	560	150	510	460	1,000	600
Brush/Debris Removal	0	0	0	0	0	0
WV DMV/CDL	15	0	0	680	1,000	500
<b>TOTAL CONTRACTED SERVICES</b>	<b>237,380</b>	<b>253,977</b>	<b>257,187</b>	<b>304,872</b>	<b>207,520</b>	<b>255,272</b>
<b>COMMODITIES:</b>						
Hand Tools	9,430	9,753	8,511	8,011	9,000	9,000
Salt	172,816	162,102	30,030	34,059	282,000	125,000
Construction Supplies	3,102	7,965	5,540	4,343	7,500	7,500
Office Supplies	1,795	2,960	2,686	3,004	3,000	3,000
Janitorial Supplies	122	0	0	0	0	0
Litter Supplies	1,602	2,624	1,819	3,032	3,000	3,000
Vehicle Supplies	63,219	63,460	71,387	65,266	67,400	68,200
Uniform Costs	16,368	36,913	30,672	25,373	18,000	9,000
Safety Equipment	7,331	6,440	8,897	9,109	10,000	15,000
Sidewalk Repair Materials	5,798	8,556	5,175	3,211	10,000	10,000
Street Repair Materials	59,583	78,902	42,245	56,638	50,000	55,000
Guard Rail Supplies	1,930	2,317	2,767	1,000	3,000	4,000
<b>TOTAL COMMODITIES</b>	<b>343,096</b>	<b>381,992</b>	<b>209,729</b>	<b>213,046</b>	<b>462,900</b>	<b>308,700</b>
<b>CAPITAL OUTLAY:</b>						
Sidewalk Construction Program	0	0	0	0	0	0
Equipment	5,792	11,454	33,979	11,499	3,000	3,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>5,792</b>	<b>11,454</b>	<b>33,979</b>	<b>11,499</b>	<b>3,000</b>	<b>3,000</b>
<b>TOTAL STREETS</b>	<b>2,420,936</b>	<b>2,468,431</b>	<b>2,244,533</b>	<b>2,241,667</b>	<b>2,607,416</b>	<b>2,446,962</b>

**DETAIL OF EXPENDITURES**

**DEPT 752 SIGNS & SIGNALS**

<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>APPROVED</b>
	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>BUDGET</b>	<b>BUDGET</b>
					<b>2014-15</b>	<b>2015-16</b>
<b>PERSONNEL SERVICES:</b>						
Salaries and Wages	155,206	140,530	136,972	131,322	140,671	140,514
Social Security	10,694	9,863	9,437	9,322	9,962	9,952
Health and Life Insurance	89,008	88,515	62,307	63,678	69,325	63,122
Employees Retirement	17,670	18,106	18,291	19,983	24,969	22,392
Medicare	3,010	1,798	2,207	2,180	2,330	2,328
Overtime	20,098	19,003	17,340	21,283	20,000	20,000
<b>TOTAL PERSONNEL SERVICES</b>	<b>295,686</b>	<b>277,815</b>	<b>246,554</b>	<b>247,768</b>	<b>267,257</b>	<b>258,308</b>
<b>CONTRACTED SERVICES:</b>						
Telephone	3,434	3,703	2,385	2,095	1,800	1,560
Cell Phone	0	0	0	0	0	720
Internet	0	0	0	0	0	0
Utilities-Traffic Signals	106,887	60,811	52,826	52,603	50,000	60,000
Utilities-Street Lighting	178,156	240,354	236,975	210,636	199,000	230,000
Travel & Training	115	0	0	0	0	0
Building Maintenance	1,102	970	37	1,166	500	3,500
Equipment Maintenance	1,635	1,481	1,277	1,410	1,500	1,500
Street Lighting Maintenance	3,687	6,300	6,635	9,679	10,000	12,000
Traffic Signal Maintenance	1,374	1,325	514	18	5,000	2,500
Vehicle Maintenance	4,908	2,649	5,966	3,322	4,000	4,000
Equipment Rental	0	0	0	0	500	0
Worker's Compensation	16,643	18,003	11,920	13,818	15,578	13,922
Property & Liability Insurance	5,638	5,973	5,745	6,183	6,627	9,221
Contracted Services	0	0	0	0	500	0
<b>TOTAL CONTRACTED SERVICES</b>	<b>323,579</b>	<b>341,569</b>	<b>324,280</b>	<b>300,930</b>	<b>295,005</b>	<b>338,923</b>
<b>COMMODITIES:</b>						
Hand Tools	1,897	3,836	2,561	2,386	3,000	2,500
Street Marker Materials	8,735	7,568	1,831	4,069	10,000	9,000
Marking Paint Supplies	10,844	10,226	10,815	10,820	13,000	12,000
Traffic Sign Materials	15,705	12,829	14,604	18,789	22,000	25,000
Office Supplies	3	271	0	0	0	0
Operating Supplies	17	0	0	0	0	0
Vehicle Supplies	13,058	12,381	11,251	10,775	12,200	11,400
Uniform Costs	269	0	0	0	0	1,650
<b>TOTAL COMMODITIES</b>	<b>50,528</b>	<b>47,111</b>	<b>41,062</b>	<b>46,839</b>	<b>60,200</b>	<b>61,550</b>
<b>CAPITAL OUTLAY:</b>						
Equipment	0	0	4,400	0	3,000	4,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>4,400</b>	<b>0</b>	<b>3,000</b>	<b>4,000</b>
<b>TOTAL SIGNS AND SIGNALS</b>	<b>669,793</b>	<b>666,495</b>	<b>616,296</b>	<b>595,537</b>	<b>625,462</b>	<b>662,781</b>

**DETAIL OF EXPENDITURES**

**DEPT 754 EQUIPMENT MAINTENANCE**

<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>APPROVED</b>
	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>BUDGET</b>	<b>BUDGET</b>
					<b>2014-15</b>	<b>2015-16</b>
<b>PERSONNEL SERVICES:</b>						
Salaries and Wages	236,242	251,408	261,275	252,386	256,642	256,958
Social Security	15,268	16,235	17,453	17,223	16,408	16,428
Health and Life Insurance	106,809	123,921	109,037	111,436	83,741	94,683
Employees Retirement	25,740	30,835	33,043	36,796	41,126	36,962
Medicare	3,571	3,797	4,082	4,028	3,838	3,842
Overtime	12,146	10,013	18,513	23,322	8,000	8,000
<b>TOTAL PERSONNEL SERVICES</b>	<b>399,776</b>	<b>436,209</b>	<b>443,403</b>	<b>445,191</b>	<b>409,755</b>	<b>416,873</b>
<b>CONTRACTED SERVICES:</b>						
Telephone	429	3,501	11,562	11,968	11,000	11,700
Cell Phone	0	0	0	0	0	360
Internet	0	0	0	0	0	0
Travel & Training	0	85	0	0	0	0
Equipment Maintenance	2,675	2,574	5,620	3,800	4,000	4,000
Worker's Compensation	8,644	8,895	8,849	10,826	12,095	12,212
Property & Liability Insurance	16,573	16,990	18,159	19,831	20,597	21,790
Contracted Services	0	0	0	0	0	0
<b>TOTAL CONTRACTED SERVICES</b>	<b>28,321</b>	<b>32,045</b>	<b>44,190</b>	<b>46,425</b>	<b>47,692</b>	<b>50,062</b>
<b>COMMODITIES:</b>						
Tool Allowance	3,225	3,600	3,675	4,500	4,500	4,500
Office Supplies	0	36	0	0	0	0
Janitorial Supplies	7,894	8,197	2,925	0	5,000	2,000
Mechanic/Garage Supplies	27,233	18,004	21,416	18,849	22,000	25,000
Uniform Costs	315	67	0	0	0	2,200
Inventory Clearing/Stock	46	-91	-555	-161	0	0
Inventory Clearing/Fuel	-24,331	5,731	-9,592	5,699	0	0
Mon County Fuel	259,334	283,382	266,783	263,904	272,500	268,700
<b>TOTAL COMMODITIES</b>	<b>273,716</b>	<b>318,926</b>	<b>284,652</b>	<b>292,791</b>	<b>304,000</b>	<b>302,400</b>
<b>CAPITAL OUTLAY:</b>						
Fuel Tank Monitoring	0	0	0	0	0	0
Equipment	4,160	3,745	5,602	3,600	5,400	5,200
<b>TOTAL CAPITAL OUTLAY</b>	<b>4,160</b>	<b>3,745</b>	<b>5,602</b>	<b>3,600</b>	<b>5,400</b>	<b>5,200</b>
<b>TOTAL EQUIPMENT MAINTENANCE</b>	<b>705,973</b>	<b>790,925</b>	<b>777,847</b>	<b>788,007</b>	<b>766,847</b>	<b>774,535</b>

**DETAIL OF EXPENDITURES**

**DEPT 952 URBAN LANDSCAPE**

<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>APPROVED</b>
	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>BUDGET</b>	<b>BUDGET</b>
					<b>2014-15</b>	<b>2015-16</b>
<b>PERSONNEL SERVICES:</b>						
Salaries and Wages	0	0	0	69,018	77,338	85,353
Social Security	0	0	0	4,266	4,826	5,323
Health and Life Insurance	0	0	0	15,920	21,806	31,561
Employees Retirement	0	0	0	5,949	12,096	11,977
Medicare	0	0	0	998	1,129	1,245
Overtime	0	0	0	87	500	500
<b>TOTAL PERSONNEL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>96,238</b>	<b>117,695</b>	<b>135,959</b>
<b>CONTRACTED SERVICES:</b>						
Telephone	0	0	0	330	360	0
Cell Phone	0	0	0	0	0	360
Internet	0	0	0	0	0	0
Vehicle Maintenance	0	0	0	1,626	1,000	1,000
Dues and Subscriptions	0	0	0	0	200	200
Worker's Compensation	0	0	0	2,868	3,507	3,724
Property & Liability Insurance	0	0	0	216	893	1,243
Contracted Services	0	0	0	0	5,000	5,000
<b>TOTAL CONTRACTED SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,040</b>	<b>10,960</b>	<b>11,527</b>
<b>COMMODITIES:</b>						
Office Supplies	0	0	0	0	200	200
Operating Supplies	0	0	0	18,325	21,000	23,000
Vehicle Supplies	0	0	0	655	1,000	900
<b>TOTAL COMMODITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,980</b>	<b>22,200</b>	<b>24,100</b>
<b>CAPITAL OUTLAY:</b>						
Equipment	0	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL URBAN LANDSCAPE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>120,258</b>	<b>150,855</b>	<b>171,586</b>

**DETAIL OF EXPENDITURES**

**DEPT 50 CONTRIBUTIONS**

<b>DESCRIPTION</b>	<b>ACTUAL 2010-11</b>	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ACTUAL 2013-14</b>	<b>PROJECTED BUDGET 2014-15</b>	<b>APPROVED BUDGET 2015-16</b>
Greater Morgantown CVB	396,827	426,427	409,074	429,363	437,500	437,500
Region VI Dues	14,745	14,745	14,745	14,745	14,745	14,745
<b>TOTAL CONTRIBUTIONS</b>	<b>411,572</b>	<b>441,172</b>	<b>423,819</b>	<b>444,108</b>	<b>452,245</b>	<b>452,245</b>

**DETAIL OF EXPENDITURES**

**DEPT 70 OPERATING TRANSFERS**

<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>APPROVED</b>
	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>BUDGET</b>	<b>BUDGET</b>
					<b>2014-15</b>	<b>2015-16</b>
Contingencies	0	0	0	0	271,024	158,284
BOPARC Support	875,000	884,994	1,076,953	1,047,309	1,047,309	1,047,309
BOPARC - Hotel Occ Tax - Capital Escrow	198,413	213,213	204,537	214,682	218,750	218,750
Library Support	597,204	605,000	753,569	740,518	740,518	740,518
Transit Support	291,500	291,500	291,500	291,500	291,500	324,000
Contribution to Capital Escrow	811,239	1,019,390	1,635,704	2,450,000	4,825,000	1,580,000
Contribution to CDBG	0	0	0	0	49,806	33,300
Contribution to MPO	10,648	18,000	18,000	18,000	21,890	17,525
Contribution to Building Commission	328,719	328,719	328,719	311,634	320,329	321,004
BOPARC-Amusement Tax	0	3,295	3,626	11,424	5,000	5,000
Lease Payment - Equipment	0	0	0	153,605	153,604	153,604
Lease Payment-Energy Efficiency	74,714	73,590	141,731	139,139	154,977	156,518
Lease Payment-Public Safety Building	253,141	250,326	193,034	260,388	261,468	261,564
<b>TOTAL OPERATING TRANSFERS</b>	<b>3,440,578</b>	<b>3,688,027</b>	<b>4,647,373</b>	<b>5,638,199</b>	<b>8,361,175</b>	<b>5,017,376</b>

**CITY OF MORGANTOWN  
CAPITAL ESCROW  
PROPOSED BUDGET - REVENUES  
FISCAL YEAR ENDING JUNE 30, 2016**

<b>Source</b>	<b>Amount</b>
Transfer 2016 General Fund	1,580,000
Estimated 2015 Carryover	5,345,130
Met Theatre Grant	125,000
Met Theatre Contribution	74,440
WVU Dock Lease	9,000
Event Center Repayment	62,875
Interest Income	<u>1,000</u>
<b>TOTAL</b>	<b>7,197,445</b>

## CAPITAL ESCROW EXPENSES

PROJECT	Current Available	Proposed	Combined 7/1/15
	Balance	Allocations	Allocation and
	As of 1/31/15	Effective 7/1/15	current available
	FY 2014/2015	FY 2015/2016	FY 2015/2016
<b>CITY CAPITAL PROJECTS</b>			
Tuition Reimbursement Program	21,084	0	21,084
Comprehensive Plan (Implementation)	70,000	70,000	140,000
City Branding	14,500	0	14,500
Demolition Program	96,263	50,000	146,263
City Hall Renovations	364,104	75,000	439,104
TV Cable	18,232	10,000	28,232
Sidewalk Construction Program	0	100,000	100,000
Fire Equip	41,381	25,000	66,381
Police Equip. (Personnel protection)	10,000	15,000	25,000
Accubrine	20,000	0	20,000
Public Works Vehicles	56,187	90,000	146,187
Computers/Software System	43,528	50,000	93,528
Fire Department Vehicles	250,000	100,000	350,000
Salt Building	85,370	0	85,370
Police Cruisers	158,133	50,000	208,133
Public Works Capital Outlay	160,000	50,000	210,000
Trail Repair Grant Match	60,000	0	60,000
Public Works Cleanup	22,396	0	22,396
Fire Station Repairs	109,348	0	109,348
Administrative Vehicle	0	19,000	19,000
Special Dev. Services Program	40,000	70,000	110,000
GIS Consultant/Equipment	75,000	0	75,000
TEA Grant Match (Walnut Street)	85,000	0	85,000
Public Safety Building Plaza	49,803	0	49,803
Urban Landscape Center	9,000	0	9,000
Deer Management Program	3,450	1,550	5,000
Neighborhood Signs	5,340	0	5,340
Traffic Calming	40,000	0	40,000
Way Finder Signage	80,000	0	80,000
Bike Lanes	22,500	5,000	27,500
Traffic Study	11,900	0	11,900
Paving 2014	72,530	0	72,530
Paving 2015	625,000	0	625,000
Paving 2016	0	400,000	400,000
Wireless Technology Assessment	30,000	20,000	50,000
Traffic Control Improvements	249,785	0	249,785
Bike Board	8,200	0	8,200
Stewart & University Intersection	25,000	0	25,000
Downtown Retail Study	5,000	0	5,000
Downtown Plan Implementation	63,411	0	63,411
Home Program	30,000	0	30,000

## CAPITAL ESCROW EXPENSES

PROJECT	Current Available	Proposed	Combined 7/1/15
	Balance	Allocations	Allocation and
	As of 1/31/15	Effective 7/1/15	current available
	FY 2014/2015	FY 2015/2016	FY 2015/2016
<b>CITY CAPITAL PROJECTS-CONT.</b>			
Sabraton Public Improvements	50,000	0	50,000
Woodburn School	70,000	70,000	140,000
Downtown Tree & Bumpout Improv.	50,000	0	50,000
BAD Building Matching Funds	10,000	0	10,000
<b>TOTAL CITY CAPITAL PROJECTS</b>	<b>3,311,445</b>	<b>1,270,550</b>	<b>4,581,995</b>

<b>CONTRIBUTIONS</b>			
<b>Contributions-City Related</b>			
BOPARC Log Cabins	25,000	0	25,000
Met Theatre - BOPARC	28,868	10,000	38,868
Urban Forestry	13,878	0	13,878
Urban Landscape	20,356	0	20,356
Financial Stabilization/Rainy Day Fund Contrib.	125,000	100,000	225,000
Transit Authority	8,125	0	8,125
MRTC - BOPARC	13,525	10,000	23,525
Employee Salary Enhancement	240,000		240,000
Airport	19,492	0	19,492
<b>Total Contributions-City Related</b>	<b>494,244</b>	<b>120,000</b>	<b>614,244</b>
<b>Contributions - NonProfit Commitments</b>			
Sunnyside Up	50,000	0	50,000
Main Street-Special Projects (Façade)	0	10,000	10,000
Main Street	12,532	59,000	71,532
Botanic Gardens-Dam Breach (MUB)	40,000	0	40,000
YCF Arts & Culture	11,250	40,000	51,250
Eastwood Elm-Mon BOE	50,000	0	50,000
<b>Total Contributions - NonProfit Commitments</b>	<b>163,782</b>	<b>109,000</b>	<b>272,782</b>

## CAPITAL ESCROW EXPENSES

PROJECT	Current Available	Proposed	Combined 7/1/15
	Balance	Allocations	Allocation and
	As of 1/31/15	Effective 7/1/15	current available
	FY 2014/2015	FY 2015/2016	FY 2015/2016
<b>CONTRIBUTIONS-CONT.</b>			
<b>Contributions- Other NonProfit</b>			
Upper Mon River Association	5,500	0	5,500
Mon Humane Society	3,500	0	3,500
Monongalia Area Economic Partnership	0	15,000	15,000
Coord Council Homeless (Conn. Link)	1,634	10,000	11,634
Celebration of America	2,000	2,000	4,000
Arts Monongahela	300	0	300
Botanic Gardens	8,000	5,000	13,000
Bartlett House	15,000	15,000	30,000
Your Community Foundation	0	10,000	10,000
MLK Day & Social Justice	85	1,415	1,500
<b>Total Contributions- Other NonProfit</b>	<b>36,019</b>	<b>58,415</b>	<b>94,434</b>
<b>TOTAL ALL CONTRIBUTIONS</b>	<b>694,045</b>	<b>287,415</b>	<b>981,460</b>
Contingency	1,539,080	94,910	1,633,990
<b>TOTAL ALL ACTIVITIES</b>	<b>5,544,570</b>	<b>1,652,875</b>	<b>7,197,445</b>

**CITY OF MORGANTOWN  
COAL SEVERANCE FUND**

DESCRIPTION	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	PROJECTED BUDGET 2014-15	PROPOSED BUDGET 2015-16
<b>REVENUE</b>						
BEGINNING BALANCE 7/1	38,495	59,629	42,156	32,514	23,133	13,333
<b>Taxes</b>						
Coal Severance Tax	145,888	157,145	130,038	113,573	110,000	114,000
<b>TOTAL TAXES</b>	<u>145,888</u>	<u>157,145</u>	<u>130,038</u>	<u>113,573</u>	<u>110,000</u>	<u>114,000</u>
<b>Miscellaneous</b>						
Earned Interest	246	382	320	246	200	200
<b>TOTAL MISCELLANEOUS</b>	<u>246</u>	<u>382</u>	<u>320</u>	<u>246</u>	<u>200</u>	<u>200</u>
<b>TOTAL REVENUE</b>	<u><u>184,629</u></u>	<u><u>217,156</u></u>	<u><u>172,514</u></u>	<u><u>146,333</u></u>	<u><u>133,333</u></u>	<u><u>127,533</u></u>

DESCRIPTION	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	PROJECTED BUDGET 2014-15	PROPOSED BUDGET 2015-16
<b>EXPENDITURES</b>						
Contributions to Other Funds	125,000	175,000	140,000	123,200	120,000	120,000
Bank Charges						
Contingency	0	0	0	0	13,333	7,533
	<u>125,000</u>	<u>175,000</u>	<u>140,000</u>	<u>123,200</u>	<u>133,333</u>	<u>127,533</u>
<b>TOTAL EXPENDITURES</b>	<u><u>125,000</u></u>	<u><u>175,000</u></u>	<u><u>140,000</u></u>	<u><u>123,200</u></u>	<u><u>133,333</u></u>	<u><u>127,533</u></u>