

BUDGET

IN

BRIEF

2014

GENERAL FUND BUDGET

2014

REVENUES

General Property Taxes	
Real Property	832,140
Personal Property	8,610
Real Estate Transfer	1,500
Franchise Taxes	50,000
Intangible Taxes	6,000
Selective Sales and Use Taxes	
Alcoholic Beverage Excise	750
Business Taxes	
Occupation Taxes	600
Insurance Premium Taxes	13,000
Penalties & Interest on Taxes	5,000
Business Licenses	2,600
Alcoholic Beverages	
Non-Business Licenses & Permits	100
Zoning and Land Use	
Sign	
Regulatory Fees	9,950
Building Permits	
Tree Cutting Permits	
Culture & Recreation	0
Promotional Events	
Intergovernmental Revenues	0
Grants	25,550
Charges for Services	500
Fines & Forfeitures	4,000
Investment Income	2,400
Miscellaneous Revenue	500
Reimbursements	1,000
TOTAL OPERATING REVENUE	964,200
Other Financing Sources	
Operating Transfer	
Hotel/Motel Tax Fund	1,000
Sale of Surplus Property	4,000
Capital Leases	0
Use of Unreserved Fund Balance	50,000
Use of Restricted Fund Balance	0
TOTAL REVENUE & OTHER SOURCES	\$1,019,200

APPROPRIATIONS

Executive	3,200
Legislative	11,500
General Administration	243,760
Fire Services	58,000
Police	338,500
Judicial	4,440
Housing & Development	35,900
Public Works	213,000
Elections	4,900
TOTAL OPERATING	\$913,200
Fleet Vehicle Replacement	26,000
Equipment Replacement	0
Road Improvement Program	80,000
Debt Service	
Capital Lease	0
TOTAL CAPITAL	\$106,000
CONTINGENCY	0
TOTAL APPROPRIATIONS	\$1,019,200

WATER FUND BUDGET

2014

REVENUES

Water Charges	320,000
Water tap-on Fees	2,500
Late Fees, Interest, Reconnects	2,500
Investment Revenue	1,500
Other Miscellaneous Revenue	280
TOTAL OPERATING REVENUE	\$326,780
Other Financing Sources	
Grant – DWSRF subsidy	0
Grant - ARC	0
Loan - GEFA/DWSRF	0
Budgeted Use of Surplus	0
Budgeted Use of Reserved Debt Svc	57,220
TOTAL REVENUE & OTHER SOURCES	\$384,000

EXPENSES

Water Maintenance and Operations	242,445
Water System Improvements	
Debt Service (105%)	126,555
DWSRF Loan	
Fleet Vehicle Replacement	0
Sewer System Project	15,000
TOTAL APPROPRIATIONS	\$384,000

EXHIBIT B

SOLID WASTE BUDGET

2014

REVENUE

Solid Waste Charges	112,000
Investment Revenue	0
TOTAL OPERATING REVENUE	\$112,000
BUDGETED USE OF SURPLUS	\$0
TOTAL REVENUE & OTHER SOURCES	\$112,000

EXPENSES

Solid Waste Maintenance and Operations	112,000
TOTAL APPROPRIATIONS	\$112,000

EXHIBIT C

Revenues

Selective Sales and Use Taxes Hotel/Motel	5,000
TOTAL REVENUE	\$5,000

Appropriations

Tourism & Promotions	1,000
Other Financing Uses	4,000
Operating Transfer to General Fund	
TOTAL APPROPRIATIONS	\$5,000

**GENERAL FUND
REVENUES**

	2008	2009	2010	2011	2012	Jan - Aug 13	2013 Budget	2014
Income								
33.4000 · GA government grants	2,684	1,739	0	0	54,460	22,552	16,000	22,550
33.9000 · Other Grants	0	1,500	1,500	0	3,000	0	3,000	3,000
34.7000 · Culture & Recreation	0	0	0	24,681	7,479	0	0	0
37.1000 · Donations - Private Sources	0	0	800	250	0	0	0	0
38.3000 · GEMA & Reimb. for damaged prc	20,265	0	0	0	0	0	0	0
60110 · Ad valorem - property	1,051,651	1,076,850	1,027,030	946,037	938,737	827,076	843,885	832,140
60120 · Ad valorem - vehicles	10,106	8,650	6,804	7,422	7,719	5,690	7,625	8,610
60130 · Taxes (All other years)	118	0	0	0	0	0	0	0
60140 · Penalties, Fifa's, interest	6,728	4,808	21,807	17,728	15,770	3,860	15,000	5,000
60210 · Insurance premium tax	12,369	12,253	11,897	12,758	13,551	0	12,000	13,000
60220 · Beverage Excise tax	723	511	346	361	457	479	400	750
60230 · Franchise tax	45,611	48,837	47,492	53,113	50,389	45,703	50,000	50,000
60235 · Fines & forfeitures	17,083	1,717	5,730	4,113	12,200	250	4,000	4,000
60240 · Business license	4,793	4,458	3,205	1,883	5,020	1,533	3,000	3,200
60250 · Permits	14,116	15,527	15,100	18,270	10,465	6,906	10,000	9,950
60270 · Zoning applications	1,654	300	100	0	300	200	100	100
60271 · Sales of Reports, Copies, Etc.	625	413	154	355	1,031	329	450	500
60280 · Real estate transfer tax	1,322	734	845	1,358	1,813	1,129	1,000	1,500
60281 · Intangible tax	4,791	3,919	4,374	4,815	5,568	5,148	4,500	6,000
69110 · Interest income	22,665	11,272	4,144	4,598	3,971	1,626	4,000	2,400
69115 · Transfer from hotel/motel tax	4,110	3,000	2,146	1,969	4,694	0	3,000	1,000
69150 · Refunds & Reimbursements	7,107	2,077	1,100	1,265	1,362	14,633	1,000	1,000
69990 · Miscellaneous	308	600	388	661	624	655	500	500
70000 · Sale of surplus property	0	0	2,750	10	50	55,542	2,000	4,000
Total Income	1,228,828	1,199,164	1,157,712	1,101,645	1,138,659	993,311	981,460	969,200

Use of Fund Balance (Surplus) to Balance the Budget

50,000.00

1,019,200.00

**Executive
(Mayor)**

	2008	2009	2010	2011	2012	Jan - Aug 13	Budget	2014
Expense								
523102 · Liability Insurance	1,226.40	1,447.00	1,116.00	937.46	976.34	1,034.62	1,000.00	1,125.00
523200 · Communications	32.80	0.00	0.00	15.26	0.00	0.00	0.00	0.00
523301 · Printing and binding	84.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
523500 · Travel	1,065.81	326.60	367.25	0.00	0.00	0.00	500.00	1,000.00
523700 · Education and training	1,405.00	455.00	0.00	0.00	0.00	0.00	500.00	1,000.00
531100 · General supplies & materials	10.00	11.49	0.00	0.00	0.00	0.00	25.00	25.00
531750 · Other Supplies (uniforms)	99.75	0.00	0.00	0.00	0.00	0.00	25.00	50.00
Total Expense	3,924.15	2,240.09	1,483.25	952.72	976.34	1,034.62	2,050.00	3,200.00

**Legislative
(Council)**

	2008	2009	2010	2011	2012	Jan - Aug 13	Budget	2014
Expense								
523102 · Liability Insurance	6,132.00	7,235.00	5,580.00	4,687.80	4,881.70	5,173.10	5,950.00	5,200.00
523400 · Bank Service Charges	39.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
523500 · Travel	6,141.32	2,618.72	3,284.00	941.00	1,863.20	2,179.97	1,500.00	3,000.00
523700 · Education and training	2,888.00	2,665.00	1,535.00	0.00	1,430.00	1,322.00	1,500.00	3,000.00
531100 · General supplies & materials	114.63	97.45	18.17	42.42	147.02	14.20	100.00	150.00
531750 · Other Supplies (uniforms)	129.90	43.97	0.00	85.44	202.88	64.15	150.00	150.00
Total Expense	15,444.85	12,660.14	10,417.17	5,756.66	8,524.80	8,753.42	9,200.00	11,500.00

Administration General Government

	2008	2009	2010	2011	2012	Jan - Aug 13	Budget	2014
Expense								
511100 · Regular employees	111,898.48	106,788.48	106,556.69	106,760.08	109,015.52	71,694.03	110,370.00	110,500.00
512100 · Group Insurance	22,470.75	24,744.40	25,196.56	30,989.64	31,967.24	21,032.92	29,010.00	30,720.00
512200 · FICA	6,875.64	6,541.61	6,704.15	6,542.13	6,909.28	4,522.25	7,089.00	7,070.00
512300 · Medicare	1,607.92	1,529.88	1,567.98	1,530.04	1,556.11	1,030.36	1,658.00	1,660.00
512400 · Retirement contributions	4,885.10	5,329.52	4,873.00	8,406.72	6,627.48	4,586.48	8,003.00	8,000.00
512600 · Unemployment insurance	92.97	76.32	68.01	28.00	52.26	8.42	89.00	10.00
512700 · Workman's compensation	717.00	575.34	456.00	339.18	344.06	270.48	235.00	300.00
512910 · Vacation Buy-Back	0.00	0.00	3,792.00	3,426.00	2,729.20	3,176.00	3,964.00	3,950.00
Total Personal Services	148,547.86	145,585.55	149,214.39	158,021.79	159,201.15	106,320.94	160,418.00	162,210.00
521199 · Professional	0.00	95.99	2.50	0.00	0.00	0.00	0.00	0.00
521200 · Accounting/Auditing Services	5,600.00	5,600.00	1,933.33	2,043.33	3,000.00	3,000.00	3,000.00	3,000.00
521201 · Legal Services	9,670.67	15,236.97	8,055.78	9,799.17	6,519.20	6,181.39	8,000.00	10,000.00
521202 · Planners, Architects, Surveyors	1,175.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
521000 · Professional Services - Other	1,821.70	1,150.00	2,252.53	26,147.37	9,123.00	602.00	1,000.00	1,000.00
522100 · Cleaning services	0.00	1,100.00	1,100.00	1,100.00	1,200.00	800.00	1,200.00	1,200.00
522150 · Maint. Contracts & Agreements	3,832.85	5,503.49	6,882.61	7,991.10	7,613.04	4,624.72	8,000.00	8,000.00
522201 · Repairs & Maint. - Buildings	1,161.46	1,250.84	804.88	1,814.88	2,432.93	695.34	1,000.00	1,000.00
522202 · Repairs & Maint. - Equipment	431.22	1,226.68	0.00	143.00	615.40	561.43	500.00	700.00
5222060 · 99 Crown Vic - Admin	0.00	160.85	0.00	0.00	0.00	415.54	500.00	500.00
522310 · Rental bldgs - Fellowship Hall	500.00	550.00	650.00	975.00	825.00	600.00	1,200.00	1,200.00
523101 · Property Insurance	623.76	0.00	778.59	379.00	413.12	0.00	500.00	500.00
523102 · Liability Insurance	607.75	0.00	678.16	1,952.09	1,726.25	39.32	2,000.00	2,000.00
523103 · Vehicle Insurance	525.60	505.17	402.66	338.24	362.11	342.82	400.00	400.00
523200 · Communications	6,179.40	4,765.73	6,624.23	5,329.44	5,873.31	3,549.26	6,400.00	6,400.00
523300 · Advertising	1,732.50	435.13	536.26	1,173.06	1,862.57	30.00	1,000.00	1,000.00
523301 · Printing and binding	653.71	153.04	555.67	0.00	269.94	250.29	500.00	500.00
523400 · Bank Service Charges	71.59	5.00	90.78	66.96	190.75	59.15	100.00	100.00
523500 · Travel	8,859.84	7,166.11	6,930.24	8,654.12	7,902.99	2,326.88	7,500.00	7,500.00
523600 · Dues & Fees	779.58	734.00	873.22	882.44	1,050.44	1,002.75	900.00	1,100.00
523701 · Health & Wellness Program	0.00	1,383.46	1,159.24	1,077.73	2,222.18	2,249.24	3,000.00	3,000.00
523700 · Education and training	5,575.00	4,200.00	3,740.00	4,109.00	3,870.00	1,025.00	4,000.00	4,000.00
523850 · Contract labor	100.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00
5231500 · Supplies / inventory for resale	641.41	258.10	0.00	30.00	527.04	75.00	100.00	100.00

Administration General Government

	2008	2009	2010	2011	2012	Jan - Aug 13	Budget	2014
531601 · Signs	0.00	0.00	40.00	0.00	0.00	0.00	0.00	0.00
531100 · General supplies & materials	4,724.28	5,166.16	2,817.47	3,066.15	3,285.29	1,760.52	3,000.00	3,000.00
531230 · Utilities	4,136.74	1,349.88	2,083.57	2,006.00	1,687.96	1,297.43	2,000.00	2,000.00
531240 · Bottled gas (propane)	1,608.14	1,689.15	1,722.87	1,516.53	488.96	503.77	2,000.00	2,000.00
531270 · Gasoline/Diesel	936.82	463.55	245.10	258.81	365.69	190.72	500.00	500.00
531300 · Food	1,649.63	1,340.14	1,145.42	1,156.29	1,294.33	334.42	1,200.00	1,300.00
531400 · Books & periodicals	25.00	25.00	42.75	0.00	42.00	0.00	50.00	50.00
531720 · Summer Celebration	0.00	0.00	0.00	28,718.78	3,297.03	0.00	0.00	0.00
531715 · Promotion & tourism - Other	1,700.00	2,010.81	1,979.21	1,700.00	5,850.00	6,010.79	12,700.00	18,000.00
531700 · Miscellaneous Expense - Other	328.23	641.48	1,577.33	510.04	391.59	186.88	341.00	500.00
531750 · Other Supplies (uniforms)	1,641.44	1,314.45	940.74	483.23	709.98	351.38	500.00	500.00
531600 · Small equipment	468.96	3,718.08	448.49	0.00	339.41	144.93	500.00	500.00
540000 · Capital Outlays	6,286.60	0.00	5,000.00	11,588.59	0.00	1,000.00	0.00	0.00
Total Expenses	222,596.74	214,784.81	211,408.02	283,032.14	234,552.66	146,531.91	234,009.00	243,760.00

Fire Rescue

	2008	2009	2010	2011	2012	Jan - Aug 13	2013	2014
Contribution to Fire Department	0.00	77,305.00	78,977.00	72,975.00	72,370.00	45,000.00	60,000.00	58,000.00
Workman's Compensation					162.00	(184.08)	0.00	0.00
Total Expense	0.00	77,305.00	78,977.00	72,975.00	72,532.00	44,815.92	60,000.00	58,000.00

Police

	2008	2009	2010	2011	2012	Jan - Aug 13	Budget	2014
Expense								
511100 · Regular employees	197,070.05	167,812.03	187,339.61	189,797.91	187,241.93	129,089.25	180,441.00	178,000.00
511200 · Temporary employees	624.00	3,609.00	4,289.27	6,575.07	10,561.84	0.00	5,000.00	5,000.00
511300 · Overtime	2,252.25	2,837.49	3,309.53	388.05	802.73	66.87	2,000.00	2,000.00
512100 · Group Insurance	42,510.65	36,828.82	40,294.56	44,611.57	53,364.00	32,123.90	57,294.00	54,770.00
512200 · FICA	11,988.07	10,242.32	11,587.00	11,481.33	11,611.80	7,752.34	12,033.00	12,000.00
512300 · Medicare	2,778.39	2,394.78	2,709.29	2,434.24	2,258.51	1,504.77	2,814.00	2,800.00
512400 · Retirement contributions	7,556.78	9,729.36	9,141.00	9,450.72	11,254.80	8,425.92	13,135.00	13,000.00
512600 · Unemployment insurance	200.18	215.94	184.47	88.04	20.96	23.06	208.00	35.00
512700 · Workman's compensation	19,756.00	19,152.20	6,225.00	7,082.27	7,102.37	7,425.60	7,100.00	7,500.00
512910 · Vacation Buy-Back	0.00	0.00	1,337.60	1,045.12	2,409.28	1,071.00	6,639.00	6,600.00
Total 510000 · Personal Services	284,736.37	252,821.94	266,417.33	272,954.32	286,628.22	187,482.71	286,664.00	281,705.00
521199 · Professional	0.00	115.00	0.00	0.00	0.00	0.00	0.00	500.00
522150 · Maint. Contracts & Agreements	0.00	0.00	82.50	69.99	0.00	94.98	75.00	100.00
522201 · Repairs & Maint. - Buildings	946.24	471.98	120.07	450.48	940.84	115.28	500.00	500.00
522202 · Repairs & Maint. - Equipment	307.94	157.52	0.00	0.00	372.50	129.94	300.00	300.00
Vehicle Repairs & Maintenance								
5222067 · 00 Crown Vic (wht) - Police	0.00	1,516.63	523.91	1,455.05	183.38	0.00		
5222068 · 02 Explorer - Police	0.00	1,289.27	267.83	2,563.74	1,798.31	218.02		
5222069 · 95 Crown Vic - Police	0.00	496.22	224.95	695.19	148.24	35.00		
5222070 · 85 Blazer - Police	0.00	640.17	338.73	86.70	780.70	0.00		
5222072 · 04 Explorer - Police	0.00	1,111.91	2,310.76	1,246.17	1,649.65	636.44		
5222073 · 00 Crown Vic (slvr) - Police	0.00	1,130.77	2,722.94	1,218.31	1,885.55	955.56		
5222078 · 04 Chevy Impala - Police	0.00	0.00	0.00	1,179.55	1,780.37	52.00		
522206 · Repairs & Maint. - Vehicle - Other	7,830.41	1,597.66	207.39	529.67	83.47	95.46	8,000.00	7,000.00
Total 52206 · Repairs & Maint. - Vehicle	7,830.41	7,782.63	6,596.51	8,974.38	8,309.67	1,992.48	8,000.00	7,000.00
522300 · Rentals - Other	0.00	0.00	80.25	0.00	0.00	0.00		
523101 · Property Insurance	0.00	0.00	0.00	0.00	115.40	0.00	120.00	120.00
523102 · Liability Insurance	4,903.75	4,575.00	3,764.16	3,136.71	3,240.16	3,203.60	3,500.00	3,300.00
523103 · Vehicle Insurance	3,899.79	4,688.21	3,188.66	2,896.05	3,171.74	2,768.76	3,500.00	3,000.00
523200 · Communications	6,124.21	18,660.02	5,393.77	5,425.30	5,757.11	3,875.76	5,500.00	5,800.00
523300 · Advertising	0.00	20.00	0.00	0.00	0.00	0.00	50.00	50.00

Police

	2008	2009	2010	2011	2012	Jan - Aug 13	Budget	2014
523301 · Printing and binding	0.00	242.05	201.81	0.00	102.34	0.00	150.00	150.00
523500 · Travel	1,817.26	964.00	904.00	1,239.90	1,664.00	1,813.23	1,500.00	2,000.00
523600 · Dues & Fees	100.00	100.00	225.00	125.00	125.00	125.00	125.00	125.00
523700 · Education and training	690.00	225.00	425.37	0.00	660.00	203.00	500.00	8,000.00
523800 · Licenses	100.00	100.00	0.00	100.00	0.00	0.00	100.00	100.00
531106 · Safety	0.00	0.00	829.25	883.80	0.00	0.00	1,000.00	1,000.00
531601 · Signs	0.00	948.50	0.00	0.00	104.00	0.00	0.00	0.00
531100 · General supplies & materials	5,070.03	7,743.20	4,712.96	2,974.36	7,361.30	2,759.01	3,300.00	4,000.00
531230 · Utilities	1,415.38	416.29	649.54	580.94	164.99	326.88	700.00	700.00
531240 · Bottled gas (propane)	1,231.17	1,085.21	1,421.74	1,381.45	533.78	418.27	1,500.00	1,400.00
531270 · Gasoline/Diesel	13,209.97	9,112.64	11,458.98	16,968.25	15,871.18	10,471.35	16,000.00	16,000.00
531300 · Food	0.00	0.00	30.75	0.00	0.00	30.61	0.00	50.00
531400 · Books & periodicals	0.00	103.27	0.00	54.47	112.98	151.05	150.00	150.00
531700 · Miscellaneous Expense	60.23	75.00	79.93	0.00	0.00	50.10	100.00	100.00
531750 · Other Supplies (uniforms)	5,814.77	3,669.74	4,206.15	3,278.68	3,796.75	879.39	3,250.00	2,000.00
531600 · Small equipment	24.44	2,319.57	1,568.01	648.00	403.98	208.96	0.00	350.00
540000 · Capital Outlays								
541310 · Temp PD Location Construction	3,655.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
542200 · Vehicles	0.00	0.00	0.00	5,000.00	4,000.00	0.00	0.00	26,000.00
540000 · Capital Outlays - Other	25,872.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580000 · Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expense	367,809.80	316,396.77	312,356.74	327,142.08	343,435.94	217,100.36	336,584.00	364,500.00

Judicial

	2008	2009	2010	2011	2012	Jan - Aug 13	Budget	2014
Expense								
511100 · Regular employees	6,033.55	7,644.90	1,830.00	1,500.00	1,606.80	1,066.24	1,631.00	1,700.00
512000 · Employee benefits								
512100 · Group Insurance	1,332.60	1,704.36	571.76	377.43	413.51	273.68	410.00	340.00
512200 · FICA	370.16	463.54	110.92	90.74	97.06	63.93	101.00	105.00
512300 · Medicare	86.58	108.47	25.94	21.25	22.63	14.96	24.00	25.00
512400 · Retirement contributions	74.62	448.38	94.99	87.60	99.36	74.32	115.00	119.00
512600 · Unemployment insurance	10.74	8.57	2.42	0.65	0.18	0.16	0.00	3.00
512700 · Workman's compensation	143.00	69.48	0.00	0.00	0.00	97.78	114.00	178.00
Total Personal Services	8,051.25	10,447.70	2,636.03	2,077.67	2,239.54	1,591.07	2,395.00	2,470.00
521400 · Municipal Judge	1,000.00	250.00	500.00	250.00	750.00	250.00	1,500.00	1,500.00
523102 · Liability Insurance	0.00	0.00	0.00	0.00	0.00	19.66	0.00	25.00
523200 · Communications	239.46	9.87	10.40	0.00	0.00	0.00	10.00	10.00
523500 · Travel	177.00	0.00	308.00	0.00	211.83	0.00	200.00	250.00
523600 · Dues & Fees	35.00	0.00	35.00	35.00	35.00	0.00	100.00	35.00
523700 · Education and training - Other	150.00	150.00	0.00	0.00	150.00	0.00	150.00	150.00
531100 · General supplies & materials - Other	30.79	0.00	0.00	0.00	0.00	0.00	50.00	0.00
531750 · Other Supplies (uniforms)	55.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expense	9,739.35	10,857.57	3,489.43	2,362.67	3,386.37	1,860.73	4,405.00	4,440.00

Housing Development (Building Inspections/Code Enforcement)

	2008	2009	2010	2011	2012	Jan - Aug 13	Budget	2014
Expense								
511100 · Regular employees	43,310.90	20,849.47	21,378.36	18,793.50	18,722.35	7,175.58	9,610.00	18,000.00
512100 · Group Insurance	6,654.00	0.00	0.00	0.00	0.00	684.10	0.00	4,210.00
512200 · FICA	2,647.70	1,292.66	1,325.45	1,165.19	1,160.78	444.89	596.00	1,120.00
512300 · Medicare	619.23	302.32	309.99	272.51	271.48	104.05	139.00	265.00
512400 · Retirement contributions	1,093.30	1,780.08	0.00	0.00	0.00	0.00	0.00	1,260.00
512600 · Unemployment insurance	35.81	68.00	59.50	22.90	7.39	1.50	60.00	5.00
512700 · Workman's compensation	4,660.00	5,468.20	942.00	394.56	383.56	336.00	400.00	1,000.00
Total 510000 · Personal Services	59,020.94	29,760.73	24,015.30	20,648.66	20,545.56	8,746.12	10,805.00	25,860.00
521400 · Municipal Judge	0.00	0.00	0.00	0.00	250.00	0.00	0.00	0.00
522201 · Repairs & Maint. - Buildings	69.77	25.00	53.90	82.25	9.90	96.78	100.00	200.00
5222061 · 97 Jeep - H & D	281.94	26.86	663.35	428.00	173.27	998.86	750.00	1,040.00
522310 · Rental bldgs - Fellowship Hall	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
523101 · Property Insurance	0.00	0.00	0.00	0.00	38.47	0.00	0.00	0.00
523102 · Liability Insurance	653.00	0.00	631.10	1,301.46	1,110.00	19.66	1,300.00	1,200.00
523103 · Vehicle Insurance	775.80	742.76	591.91	494.87	522.92	502.44	600.00	600.00
523200 · Communications	428.51	323.23	318.72	177.31	208.86	270.69	300.00	400.00
523300 · Advertising	60.00	60.00	20.00	0.00	140.50	20.00	100.00	100.00
523301 · Printing and binding	0.00	0.00	415.88	0.00	0.00	45.00	275.00	100.00
523500 · Travel	565.00	591.57	120.75	0.00	0.00	1,112.14	250.00	1,500.00
523600 · Dues & Fees	635.00	650.00	600.00	225.00	185.00	125.00	600.00	600.00
523700 · Education and training	740.00	170.00	660.00	430.00	475.00	764.00	500.00	1,200.00
531100 · General supplies & materials	589.22	578.62	619.20	151.61	176.61	145.06	500.00	500.00
531200 · Energy								
531230 · Utilities	97.09	29.84	259.63	154.56	87.47	48.13	300.00	300.00
531240 · Bottled gas (propane)	141.87	57.10	377.43	279.59	40.02	0.00	400.00	400.00
531270 · Gasoline/Diesel	1,231.32	643.85	834.44	781.22	666.24	297.06	800.00	800.00
531400 · Books & periodicals	0.00	0.00	179.00	0.00	111.14	335.95	200.00	200.00
531750 · Other Supplies (uniforms)	425.77	92.51	0.00	0.00	0.00	115.92	200.00	300.00
531600 · Small equipment	0.00	0.00	0.00	743.60	128.99	490.93	200.00	600.00
540000 · Capital Outlays	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expense	65,765.23	33,752.07	30,360.61	25,898.13	24,869.95	14,133.74	18,180.00	35,900.00

Roads

	2008	2009	2010	2011	2012	Jan - Aug 13	2013 Budget	2014
Expense								
511100 · Regular employees	113,807.10	105,328.54	86,517.11	92,369.59	92,861.00	63,155.16	94,167.00	76,100.00
511300 · Overtime	931.88	30.58	2,694.45	694.25	100.24	1,794.82	2,000.00	1,500.00
511100 · Seasonal Employee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,400.00
512100 · Group Insurance	20,197.80	24,858.00	19,578.10	19,769.64	22,401.60	16,093.77	23,430.00	19,860.00
512200 · FICA	6,693.30	6,040.26	5,206.42	5,503.20	5,496.38	4,071.07	5,962.00	5,520.00
512300 · Medicare	1,556.66	1,412.66	1,217.62	1,287.06	1,285.41	924.78	1,394.00	1,295.00
512400 · Retirement contributions	5,295.84	5,145.36	4,702.00	3,876.72	4,810.68	3,601.52	6,732.00	6,230.00
512600 · Unemployment insurance	135.38	123.65	105.35	37.99	11.55	13.33	119.00	20.00
512700 · Workman's compensation	13,976.00	25,910.20	5,959.00	7,774.40	7,857.70	7,820.74	8,000.00	8,500.00
512910 · Vacation Buy-Back	0.00	0.00	0.00	1,614.30	0.00	0.00	0.00	3,000.00
Total 510000 · Personal Services	162,593.96	168,849.25	125,980.05	132,927.15	134,824.56	97,475.19	141,804.00	130,425.00
521000 · Professional Services	131.00	0.00	6,077.76	3,902.50	599.00	2,576.42	1,500.00	1,500.00
521300 · Technical	0.00	0.00	375.00	0.00	0.00	0.00	0.00	0.00
522120 · Snow plowing	0.00	0.00	0.00	5,989.75	0.00	541.98	1,000.00	1,000.00
522150 · Maint. Contracts & Agreements	0.00	0.00	82.50	0.00	0.00	0.00	0.00	0.00
522201 · Repairs & Maint. - Buildings	1,130.45	2,107.64	842.89	3,840.27	3,462.99	389.71	1,000.00	1,000.00
522202 · Repairs & Maint. - Equipment	8,599.66	8,099.53	8,555.66	13,471.63	7,923.72	2,196.59	5,000.00	5,000.00
522205 · Repairs & Maintenance-Roads	10,378.35	8,552.05	13,580.15	6,661.92	8,708.06	4,722.77	7,000.00	9,000.00
Vehicle Repairs & Maintenance								
5222063 · 04 F650 - Roads	0.00	1,442.10	(179.00)	0.00	0.00	0.00		
5222066 · 00 Chevy - Roads	0.00	1,410.14	2,752.94	4,517.94	427.51	0.00		
5222074 · 85 K30 (wht) - Garbage	12.50	752.11	1,771.95	143.73	2,819.18	0.00		
5222075 · 04 Chevy Bucket Truck - Roads	0.00	3,005.43	0.00	333.50	704.71	1,982.31		
5222076 · 06 F-350 - Garbage	0.00	0.00	0.00	534.11	0.00	0.00		
5222077 · 09 F-550 - Roads	17.50	464.14	1,536.82	1,109.00	302.51	1,636.25		
5222079 · 2012 F350 - Roads/Garbage	0.00	0.00	0.00	0.00	0.00	435.87		
5222081 · 2009 F150 - Roads	0.00	0.00	0.00	0.00	0.00	0.00		
5222080 · 2010 Tundra - Roads	0.00	0.00	0.00	0.00	0.00	930.99		
522206 · Repairs & Maint. - Vehicle	7,919.99	2,165.80	1,615.11	959.77	1,558.19	1,804.21		
Total 522006 · Repairs & Maint. - Vehicle	7,949.99	9,239.72	7,497.82	7,598.05	5,812.10	6,789.63	9,500.00	9,000.00
523101 · Property Insurance	1,259.00	0.00	776.01	783.23	555.71	404.45	745.00	500.00
523102 · Liability Insurance	2,540.80	0.00	678.19	1,952.09	1,710.27	39.32	2,000.00	1,450.00

Roads

	2008	2009	2010	2011	2012	Jan - Aug 13	2013 Budget	2014
523103 · Vehicle Insurance	3,174.77	5,476.61	4,715.08	3,869.14	4,021.21	3,360.53	4,500.00	4,000.00
523200 · Communications	1,491.02	967.12	954.26	790.12	989.48	951.63	1,000.00	1,425.00
523300 · Advertising	0.00	0.00	212.75	0.00	133.00	130.00	150.00	150.00
523301 · Printing and binding	0.00	43.05	0.00	0.00	31.84	45.00	0.00	50.00
523500 · Travel	0.00	0.00	0.00	0.00	0.00	729.73	0.00	1,000.00
523600 · Dues & Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
523700 · Education and training	0.00	0.00	0.00	0.00	0.00	420.00	0.00	1,000.00
523850 · Contract labor	225.00	200.00	850.00	0.00	0.00	0.00	0.00	0.00
531106 · Safety	0.00	0.00	0.00	0.00	0.00	1,004.42	0.00	3,000.00
531601 · Signs	55.00	1,017.13	1,163.66	1,209.98	44.95	72.51	1,000.00	500.00
531100 · General supplies & materials - Othe	2,765.99	2,720.09	3,073.86	3,430.74	3,648.00	3,473.42	4,000.00	4,000.00
531103 · Materials & Chemicals	0.00	0.00	835.37	410.70	0.00	52.90	1,000.00	1,000.00
531105 · Beautification	1,220.63	9,154.82	741.32	12,155.11	7,185.95	7,457.71	8,000.00	12,000.00
531200 · Energy								
531230 · Utilities	626.70	3,127.73	3,088.02	4,186.71	3,668.56	2,756.46	3,500.00	4,200.00
531240 · Bottled gas (propane)	1,346.56	1,401.44	2,554.25	1,304.61	1,694.43	588.30	1,500.00	1,500.00
531270 · Gasoline/Diesel	17,183.93	9,455.53	14,525.79	14,519.14	13,977.82	10,574.93	15,000.00	16,000.00
531700 · Miscellaneous Expense	52.22	0.00	0.00	0.00	200.00	0.00	100.00	100.00
531750 · Other Supplies (uniforms)	1,909.61	1,685.64	1,390.29	1,093.60	1,710.65	1,685.55	1,400.00	1,700.00
531600 · Small equipment	1,675.04	1,305.05	2,266.83	1,609.65	299.95	1,961.21	2,000.00	2,500.00
540000 · Capital Outlays								
542200 · Vehicles	0.00	0.00	0.00	0.00	38,094.20	33,499.00	0.00	0.00
542300 · Road Improvements	0.00	0.00	184,035.43	0.00	458,127.00	177,479.00	98,133.00	80,000.00
542000 · Machinery & equipment	0.00	0.00	0.00	0.00	0.00	1,683.00	4,200.00	0.00
540000 · Capital Outlays	78,565.16	85,228.01	0.00	14,518.88	6,601.52	0.00	0.00	0.00
580000 · Debt Service	0.00	0.00	1,471.31	0.00	0.00	0.00	0.00	0.00
Total Expense	304,874.84	318,630.41	386,324.25	236,224.97	704,024.97	363,061.36	315,032.00	293,000.00

Elections

	2008	2009	2010	2011	2012	Jan - Aug 13	Budget	2014
Expense								
523300 · Advertising	247.50	427.75	295.00	376.13	179.13	132.75	400.00	400.00
523301 · Printing and binding	150.00	166.50	172.50	0.00	162.00	0.00	200.00	200.00
523500 · Travel	0.00	0.00	714.00	120.16	0.00	0.00	0.00	0.00
523600 · Dues & Fees	30.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
523700 · Education and training	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
523850 · Contract labor	0.00	100.00	125.00	150.00	150.00	0.00	850.00	4,300.00
531100 · General supplies & materials	0.00	21.66	49.42	175.50	0.00	0.00	0.00	0.00
531300 · Food	0.00	38.10	0.00	39.95	56.54	0.00	50.00	0.00
Total Expense	427.50	754.01	1,355.92	861.74	547.67	132.75	1,500.00	4,900.00

City of Sky Valley Enterprise Funds

Water

	2008	2009	2010	2011	2012	Jan - Aug 13	2013 Budget	2014
33.0000 · USDA - ARC Grant	0	0	0	144,153	103,384	19,135	0	0
34.4210 · Water charges								
34.4215 · Water Tap On Fees	2,500	0	8,000	0	0	2,500	2,500	2,500
34.4225 · Late fees, interest, reconnects	301	2,076	956	3,126	2,852	1,623	2,500	2,500
34.4210 · Water charges - Other	294,970	302,032	321,919	322,884	340,529	222,153	331,000	320,000
Total 34.4210 · Water charges	297,771	304,108	330,875	326,010	343,380	226,276	336,000	325,000
34.9000 · Other charges for services								
34.4930 · Bad check fees	150	30	90	0	60	0	30	30
34.9010 · Meter Turn On/Off	40	280	320	281	234	130	300	250
34.9000 · Other charges for services - Other	283	888	1,195	0	24	0	500	0
Total 34.9000 · Other charges for services	473	1,198	1,605	281	318	130	830	280
36.1000 · Interest revenue	8,173	521	2,322	2,886	1,977	1,008	2,400	1,500
38.0000 · Miscellaneous Revenue								
38.3000 · Reimbursement for damaged prop	1,884	0	0	0	0	0	0	0
38.0000 · Miscellaneous Revenue - Other	172	0	0	3,400	0	0	0	0
Total 38.0000 · Miscellaneous Revenue	2,056	0	0	3,400	0	0	0	0
39.1000 · Interfund Transfers								
39.1001 · Transfer from Capital Reserve	0	0	0	0	0	0	0	0
39.1002 · Transfer from Net Assets	0	0	0	0	0	0	0	0
39.1003 · Transfer from Reserved Debt Servic	0	0	0	0	0	0	50,000	57,220
39.1000 · Interfund Transfers - Other	0	235,561	0	0	0	0	0	0
Total 39.1000 · Interfund Transfers	0	235,561	0	0	0	0	50,000	57,220
TOTAL REVENUE	308,474	541,388	334,802	476,730	449,059	246,549	389,230	384,000

**City of Sky Valley Enterprise Funds
Water**

	2008	2009	2010	2011	2012	Jan - Aug 13	2013 Budget	2014
51.1000 · Personal Services - Wages								
51.1100 · Regular Employees	71,010	81,491	88,923	90,161	94,567	59,094	96,172	92,504
51.1300 · Overtime	5,438	204	2,508	1,567	1,414	55	2,200	2,200
51.2000 · Pers. Svcs. - Employee Benefits								
51.2100 · Group insurance	12,488	20,115	15,513	20,503	26,181	16,858	23,700	24,000
51.2200 · Social Security Contr. (FICA)	4,570	4,613	5,462	5,285	5,536	3,458	6,215	6,000
51.2300 · Medicare	1,057	1,079	1,277	1,236	1,295	781	1,455	1,400
51.2600 · Unemployment insurance	78	78	67	31	8	9	60	10
51.2700 · Workers' compensation	4,312	6,899	5,337	3,899	3,599	3,703	3,900	3,900
51.2900 · Other - Vacation Buy-Back	800	0	1,744	0	0	0	1,850	1,796
51.4000 · Retirement Contributions	2,763	4,324	3,960	4,699	6,002	4,387	7,015	6,755
Total 51.2000 · Pers. Svcs. - Employee Benefit	26,068	37,108	33,360	35,653	42,621	29,196	44,195	43,861
Total 51.1000 · Personal Services - Wages	102,516	118,802	124,791	127,381	138,602	88,344	142,567	138,565
52.1000 · Purchased profess & tech svcs								
52.1200 · Professional	490	275	2,047	9,458	3,489	3,390	3,000	3,500
52.1300 · Technical	4,700	5,390	5,690	5,750	8,700	550	8,640	8,700
52.2000 · Purchased property services								
52.2200 · Repairs and maintenance								
52.2010 · Buildings	1,086	484	452	110	9,699	727	1,000	1,000
52.2020 · Equipment	1,385	767	0	210	0	0	500	500
52.2030 · Water system	28,577	18,209	17,959	-9,246	7,090	2,678	10,000	8,000
52.2040 · Vehicle	5,923	2,155	2,270	2,843	2,356	670	3,000	3,000
Total 52.2200 · Repairs and maintenance	36,970	21,615	20,681	-6,081	19,145	4,076	14,500	12,500
52.3650 · Maint. Contracts & Agreements	2,820	3,325	2,559	5,369	5,573	5,427	6,500	8,200
Total 52.2000 · Purchased property services	39,790	24,940	23,240	-712	24,718	9,503	21,000	20,700
52.2111 · Landfill Tipping Fee	120	0	-498	0	0	0	0	0

**City of Sky Valley Enterprise Funds
Water**

	2008	2009	2010	2011	2012	Jan - Aug 13	2013 Budget	2014
52.3000 · Other purchased services								
52.3100 · Insurance, other than employee								
52.3101 · Property Insurance	967	0	1,048	1,183	1,132	0	1,240	1,240
52.3102 · Liability Insurance	1,821	0	2,112	1,810	1,140	39	1,500	1,500
52.3103 · Vehicle Insurance	902	1,077	689	717	751	728	1,500	1,500
Total 52.3100 · Insurance, other than emp	3,690	1,077	3,849	3,709	3,023	767	4,240	4,240
52.3200 · Communications								
52.3300 · Advertising	2,294	2,588	3,043	3,022	4,174	2,585	3,750	3,800
52.3400 · Printing and binding	0	80	631	30	0	0	50	75
52.3500 · Travel	60	43	125	0	52	0	100	100
52.3600 · Dues and fees	2,073	1,535	1,210	1,070	1,610	876	2,000	2,000
52.3700 · Education and Training	863	930	1,713	525	1,053	999	1,100	1,100
52.3800 · Licenses	1,151	661	480	540	495	350	700	700
Total 52.3000 · Other purchased services	10,132	6,980	11,051	8,962	10,407	5,642	12,040	12,080
Total 52.1000 · Purchased profess & tech svcs	55,232	37,585	41,530	23,457	47,314	19,085	44,680	44,980
53.1000 · Supplies								
53.1100 · General supplies and materials	2,671	1,204	1,080	2,414	2,168	1,038	3,000	2,500
53.1200 · Energy								
53.1210 · Water (Bottled)	0	0	0	0	0	0	0	0
53.1230 · Electricity	30,388	28,919	31,491	36,101	31,670	19,402	39,000	36,000
53.1240 · Bottled Gas (Propane)	1,860	1,345	1,572	1,035	5,170	658	2,000	2,000
53.1270 · Gasoline/Diesel	5,093	3,558	4,386	6,036	6,162	3,682	8,000	8,000
Total 53.1200 · Energy	37,340	33,822	37,449	43,172	43,002	23,741	49,000	46,000
53.1400 · Books and periodicals								
53.1600 · Small equipment	0	0	0	0	0	147	0	200
53.1700 · Other supplies (uniforms)	1,160	328	2,243	4,145	2,860	1,117	4,000	4,000
53.1800 · Chemicals	755	1,158	1,093	969	1,440	802	1,000	1,200
Total 53.1000 · Supplies	5,826	2,359	4,805	4,424	5,300	2,044	5,000	5,000
Total 53.1000 · Supplies	47,752	38,871	46,669	55,124	54,770	28,890	62,000	58,900

**City of Sky Valley Enterprise Funds
Water**

	2008	2009	2010	2011	2012	Jan - Aug 13	2013 Budget	2014
54.0000 · Capital Outlay								
54.2200 · Vehicles	0	0	0	0	0	0	13,428	0
54.0000 · Capital Outlay - Other	38,396	344,547	1,439,306	1,127,673	421,138	12,153	0	15,000
Total 54.0000 · Capital Outlay	38,396	344,547	1,439,306	1,127,673	421,138	12,153	13,428	15,000
57.4000 · Bad debts	0	0	0	3,426	0	0	0	0
58.0000 · Debt Service	0	0	0	0	86,685	77,821	126,555	126,555
61.1000 · Operating transfers out	282,551	0	0	0	0	0	0	0
TOTAL EXPENSES	526,447	539,805	1,652,296	1,337,062	748,508	226,293	389,230	384,000

City of Sky Valley Enterprise Funds
Solid Waste

	2008	2009	2010	2011	2012	Jan - Aug 13	2013 Budget	2014
Income								
34.4100 · Sanitation								
34.4110 · Refuse collection services	111,406	112,070	111,501	110,904	110,640	73,812	112,000	112,000
Total 34.4100 · Sanitation	111,406	112,070	111,501	110,904	110,640	73,812	112,000	112,000
36.1000 · Interest revenue	3,534	1,315	0	0	0	0	0	0
38.0000 · Miscellaneous Revenue								
38.3000 · Reimbursement for damaged prop	3,752	0	0	0	0	0	0	0
Total 38.0000 · Miscellaneous Revenue	3,752	0	0	0	0	0	0	0
39.1000 · Interfund Transfers								
39.1001 · Transfer from Capital Reserve	0	0	0	0	0	0	0	0
39.1002 · Transfer from Net Assets	0	0	0	0	0	0	0	0
39.1000 · Interfund Transfers - Other	0	1,300	0	0	0	0	0	0
Total 39.1000 · Interfund Transfers	0	1,300	0	0	0	0	0	0
TOTAL REVENUES	118,692	114,685	111,501	110,904	110,640	73,812	112,000	112,000
Expense								
51.1000 · Personal Services - Wages								
51.1100 · Regular Employees	36,838	28,624	47,879	41,653	44,320	29,537	50,645	43,000
51.1200 · Temporary	0	0	1,887	0	0	0	0	0
51.1300 · Overtime	0	245	314	14	143	96	0	0
51.2000 · Pers. Svcs. - Employee Benefits								
51.2100 · Group insurance	1,444	1,704	7,682	7,974	9,365	5,630	8,200	13,000
51.2200 · Social Security Contr. (FICA)	2,279	1,757	3,039	2,482	2,673	1,911	3,185	2,700
51.2300 · Medicare	533	411	711	528	625	420	745	625
51.2600 · Unemployment insurance	118	63	63	29	9	7	60	20
51.2700 · Workers' compensation	10,124	5,312	4,042	1,807	1,607	1,546	1,900	1,900
51.2900 · Other - Vacation Buy-Back	0	0	0	0	0	0	730	0
51.4000 · Retirement Contributions	248	407	1,661	1,679	1,558	1,272	2,300	3,300
Total 51.2000 · Pers. Svcs. - Employee Benefits	14,745	9,654	17,198	14,497	15,836	10,786	17,120	21,545

City of Sky Valley Enterprise Funds
Solid Waste

	2008	2009	2010	2011	2012	Jan - Aug 13	2013 Budget	2014
Total 51.1000 · Personal Services - Wages	51,584	38,523	67,278	56,164	60,300	40,419	67,765	64,545
52.1000 · Purchased profess & tech svcs								
52.1200 · Professional	0	0	1,933	1,933	1,450	2,800	2,000	2,000
52.1300 · Technical	35	0	0	0	0	0	0	0
52.2000 · Purchased property services								
52.2200 · Repairs and maintenance								
52.2010 · Buildings	0	829	0	0	267	296	500	500
52.2020 · Equipment	587	1,360	917	639	290	266	500	500
52.2030 · Water system	0	0	-246	0	0	0	0	0
52.2040 · Vehicle	9,430	5,505	7,187	4,258	8,609	4,022	6,000	8,000
Total 52.2200 · Repairs and maintenance	10,017	7,694	7,857	4,897	9,166	4,585	7,000	9,000
52.2300 · Rentals	0	0	500	0	0	0	0	0
52.3650 · Maint. Contracts & Agreements	12,169	7,446	8,567	7,912	8,963	5,557	9,000	9,000
Total 52.2000 · Purchased property services	22,187	15,140	16,924	12,810	18,129	10,142	16,000	18,000
52.2111 · Landfill Tipping Fee	8,987	8,805	8,195	7,109	6,922	4,019	7,835	7,000
52.3000 · Other purchased services								
52.3100 · Insurance, other than employee								
52.3101 · Property Insurance	0	0	0	49	351	270	350	350
52.3102 · Liability Insurance	2,375	0	666	1,296	1,140	20	1,300	1,300
52.3103 · Vehicle Insurance	3,751	4,648	2,845	2,369	2,463	2,964	3,000	3,000
Total 52.3100 · Insurance, other than empl	6,126	4,648	3,511	3,714	3,954	3,254	4,650	4,650
52.3200 · Communications	1,801	1,265	1,873	2,816	2,556	1,218	3,000	3,000
52.3300 · Advertising	0	0	0	0	0	30	0	0
52.3400 · Printing and binding	60	0	128	0	52	0	50	50
Total 52.3000 · Other purchased services	7,987	5,913	5,512	6,531	6,562	4,501	7,700	7,700
Total 52.1000 · Purchased profess & tech svcs	39,195	29,858	32,564	28,382	33,062	21,462	33,535	34,700

City of Sky Valley Enterprise Funds
Solid Waste

	2008	2009	2010	2011	2012	Jan - Aug 13	2013 Budget	2014
53.1000 · Supplies	474	456	344	560	536	1,242	500	1,855
53.1100 · General supplies and materials	0	0	0	108	155	327	200	300
53.1200 · Energy	0	0	0	583	334	479	500	600
53.1230 · Electricity								
53.1240 · Bottled Gas (Propane)								
53.1270 · Gasoline/Diesel	4,056	7,777	4,016	6,508	7,026	2,436	8,000	8,000
Total 53.1200 · Energy	4,056	7,777	4,016	7,199	7,515	3,243	8,700	8,900
53.1600 · Small equipment	0	891	24	0	0	0	500	500
53.1700 · Other supplies (uniforms)	705	202	751	703	1,527	858	1,000	1,500
Total 53.1000 · Supplies	5,234	9,326	5,136	8,462	9,578	5,343	10,700	12,755
54.0000 · Capital Outlay	0	0	0	0	0	0	0	0
56.1000 · Depreciation	0	0	0	0	0	0	0	0
57.4000 · Bad debts	0	0	0	289	0	0	0	0
57.9000 · Contingencies	0	0	0	0	0	0	0	0
61.1000 · Operating transfers out	30,000	0	0	0	0	0	0	0
6999 · Uncategorized Expenses	0	0	0	0	0	0	0	0
TOTAL EXPENSES	126,013	77,707	104,979	93,298	102,941	67,223	112,000	112,000