

CITY OF PINEHURST

ANNUAL BUDGET

FISCAL YEAR 2013-2014

This budget will raise more revenue from property taxes than last year's budget by \$46,699, which is a 8.89 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,443.

The members of the governing body voted on the proposal to consider the budget as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

**Property Tax Rate
Comparison**

2013-2014

2012-2013

Property Tax Rate:	\$0.69799/100	\$0.69904/100
Effective Tax Rate:	\$0.64106/100	\$0.65383/100
Effective M&O Tax Rate:	\$0.58328/100	\$0.58813/100
Rollback Tax Rate:	\$0.71945/100	\$0.72640/100
Debt Rate:	\$0.06656/100	\$0.06761/100

Total debt obligation for this fiscal year secured by property taxes is \$54,562

**CITY OF PINEHURST
CONSOLIDATED STATEMENT OF
REVENUES AND EXPENDITURES FOR ALL FUNDS**

	BUDGET 2011-2012	BUDGET 2012-2013	BUDGET 2013-2014
GENERAL FUND			
REVENUES			
Property Taxes	573,142	572,276	580,938
Sales Taxes	675,000	735,000	701,000
Franchise Taxes	177,000	177,000	170,000
Non-Tax Sources	156,600	166,400	176,400
Transfer from other funds	154,500	155,000	160,000
TOTAL REVENUES	1,736,242	1,805,676	1,788,338
PRIOR YEAR FUND BALANCE	667,799	715,137	669,032
AVAILABLE FUNDS	2,404,041	2,520,813	2,457,370
EXPENDITURES			
Operating	1,649,652	1,767,537	1,721,555
Capital Outlay	25,875	64,864	51,920
Transfers	20,000	10,000	12,000
TOTAL EXPENDITURES	1,695,526	1,842,401	1,785,475
DEBT SERVICE FUND			
REVENUES			
Property Taxes	60,491	60,933	61,083
Transfer from other funds	0	0	0
TOTAL REVENUES	60,491	60,933	61,083
PRIOR YEAR FUND BALANCE	9,986	16,196	22,996
AVAILABLE FUNDS	70,477	77,129	84,079
EXPENDITURES	54,975	54,975	54,563

**CITY OF PINEHURST
CONSOLIDATED STATEMENT OF
REVENUES AND EXPENDITURES FOR ALL FUNDS**

	BUDGET 2011-2012	BUDGET 2012-2013	BUDGET 2013-2014
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WATER AND SEWER FUND

REVENUES

Water and Sewer Service	820,419	784,000	800,000
Other Revenue	9,600	7,850	4,650
TOTAL REVENUES	830,019	791,850	804,650
PRIOR YEAR FUND BALANCE	431,541	543,229	631,717
AVAILABLE FUNDS	1,261,560	1,335,079	1,436,367

EXPENDITURES

Operating	665,308	632,637	544,982
Capital Outlay	24,905	13,076	28,076
Debt Service	73,526	72,138	70,726
Transfers	98,986	82,500	104,500
TOTAL EXPENDITURES	862,726	800,352	748,284

GARBAGE FUND

REVENUES

Garbage Collection	379,471	435,526	469,916
Other Revenue	900	850	1,400
TOTAL REVENUE	380,371	436,376	471,316
PRIOR YEAR FUND BALANCE	92,868	103,580	110,793
TOTAL FUNDS AVAILABLE	473,239	539,956	582,109

EXPENDITURES

Operating	280,328	313,615	323,601
Capital Outlay	0	0	0
Transfers	100,000	110,000	110,000
TOTAL EXPENDITURES	380,328	423,615	433,601

GENERAL FUND RECAP	BUDGET	PROJECTED	YTD	BUDGET	ACTUAL	BUDGET
FISCAL YEAR 2013-14	2013-2014	2012-2013	2012-2013	2012-2013	2011-2012	2011-2012
BEGINNING CASH BALANCE	669,031.86	678,411.51	715,136.56	715,136.56	667,799.31	667,799.31
Revenues:	-					
Property Taxes	580,938.36	574,576.40	569,421.62	572,276.40	576,000.65	573,141.75
Sales Taxes	701,000.00	701,233.28	525,924.96	735,000.00	711,498.96	675,000.00
Franchise Taxes	170,000.00	170,000.00	48,877.94	177,000.00	176,369.52	177,000.00
Fines & Fees	150,000.00	160,025.00	132,739.04	145,100.00	164,824.82	130,100.00
Permits, Licenses. & Insp. Fees	11,000.00	11,215.96	8,411.97	11,000.00	12,850.57	16,000.00
Interest	400.00	450.00	384.33	300.00	406.00	500.00
Other Revenue	15,000.00	88,262.26	86,675.05	10,000.00	23,876.10	10,000.00
Total Operating Revenues	1,628,338.36	1,705,762.90	1,372,434.91	1,650,676.40	1,665,826.62	1,581,741.75
Transfers from Other Funds	160,000.00	155,000.00	116,325.00	155,000.00	154,500.00	154,500.00
Bond Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
Intergovernmental Revenues	0.00	20,615.00	6,250.00	0.00	0.00	0.00
Total Funds Available	2,457,370.22	2,559,789.41	2,210,146.47	2,520,812.96	2,488,125.93	2,404,041.06
Expenditures	-					
CITY ADMINISTRATOR	66,662.60	65,265.74	48,691.98	67,540.74	65,643.65	65,608.00
CITY SECRETARY	58,878.00	61,052.91	42,092.15	61,088.00	53,538.41	53,693.00
LEGAL	33,156.84	30,653.16	21,970.47	33,256.84	29,930.52	32,405.53
MUNICIPAL COURT	93,202.80	108,747.82	86,214.02	78,942.80	103,126.93	69,890.17
FIRE PROTECTION	52,582.04	153,062.21	121,882.29	79,884.00	41,827.68	54,479.00
CITY INSPECTOR						
CODE ENFORCEMENT	59,675.40	57,197.17	39,012.69	62,973.48	58,554.67	61,667.00
GENERAL GOVERNMENT	310,175.28	291,211.90	200,097.30	310,909.02	286,476.77	293,472.00
POLICE DEPARTMENT	729,466.38	719,691.07	542,118.95	731,053.61	725,185.82	724,226.35
STREET DEPARTMENT	266,479.70	281,955.17	198,337.65	290,063.84	229,037.92	242,921.00
ANIMAL CONTROL	51,276.30	49,460.33	35,964.13	51,824.88	49,765.01	51,289.58
Total Operating Expenditures	1,721,555.34	1,818,297.48	1,336,381.63	1,767,537.21	1,643,087.38	1,649,651.63
Transfer to Other Funds	12,000.00	10,000.00	9,000.00	10,000.00	20,000.00	20,000.00
Capital Outlay	51,919.56	62,460.06	57,116.37	64,864.25	109,901.99	25,874.76
Total Expenses	1,785,474.90	1,890,757.54	1,402,498.00	1,842,401.46	1,772,989.37	1,695,526.39
Net Gain (Loss)	2,863.46	(9,379.64)	92,511.91	(36,725.05)	47,337.25	40,715.36
Ending Balance	671,895.32	669,031.86	807,648.47	678,411.51	715,136.56	708,514.67

GENERAL FUND REVENUES

FISCAL YEAR 2013-14	BUDGET	PROJECTED	YTD	BUDGET	ACTUAL	BUDGET
	2013-2014	2012-2013	2012-2013	2012-2013	2011-2012	2011-2012
Property Taxes - M&O	573,638.36	566,576.40	562,054.04	566,576.40	568,734.78	567,341.75
Penalty & Interest - M&O	6,500.00	7,000.00	6,435.41	5,000.00	6,578.92	5,000.00
Rendition Penalty	800.00	1,000.00	932.17	700.00	686.95	800.00
Sales Tax	701,000.00	701,233.28	525,924.96	735,000.00	711,498.96	675,000.00
Franchise Tax	170,000.00	170,000.00	48,877.94	177,000.00	176,369.52	177,000.00
Licenses & Permits	11,000.00	11,215.96	8,411.97	11,000.00	12,850.57	16,000.00
Court Fines	150,000.00	160,000.00	132,714.04	145,000.00	164,574.82	130,000.00
Impounding Fees	-	25.00	25.00	100.00	250.00	100.00
Law Enforcement Income	-	-	-	-	982.71	-
Interest	400.00	450.00	384.33	300.00	406.00	500.00
Misc Income	10,000.00	18,000.00	16,412.79	10,000.00	20,393.39	10,000.00
Sale of Surplus Equipment	5,000.00	70,262.26	70,262.26	-	-	-
Donations	-	-	-	-	2,500.00	-
Fire Dept Grant	-	-	-	-	-	-
Disaster Grant Funds	-	-	-	-	-	-
Total Operating Revenues	1,628,338.36	1,705,762.90	1,372,434.91	1,650,676.40	1,665,826.62	1,581,741.75
Transfer from Refuse	110,000.00	110,000.00	82,575.00	110,000.00	100,000.00	100,000.00
Transfer from W&S	50,000.00	45,000.00	33,750.00	45,000.00	54,500.00	54,500.00
Bond/ Loan Proceeds	-	-	-	-	-	-
Grant Funds	-	20,615.00	6,250.00	-	-	-
Total Revenues	1,788,338.36	1,881,377.90	1,495,009.91	1,805,676.40	1,820,326.62	1,736,241.75

710	CITY ADMINISTRATOR
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ACCOUNT TITLE	BUDGET 2013-2014	PROJECTED 2012-2013	YTD 2012-2013	BUDGET 2012-2013	ACTUAL 2011-2012	BUDGET 2011-2012
Salaries	64,912.60	64,340.74	47,863.20	64,340.74	61,983.87	61,208.00
Office Supplies	200.00	100.00	3.78	500.00	90.99	300.00
Repairs - Office Equipment	250.00	75.00	75.00	250.00	85.00	300.00
Cell Phone	-	150.00	150.00	150.00	600.00	600.00
Travel Allowance	-	600.00	600.00	600.00	2,400.00	2,400.00
Training	300.00	-	-	500.00	240.00	240.00
Dues/Subscriptions	200.00	-	-	200.00	-	200.00
Meeting & Conferences	800.00	-	-	1,000.00	243.79	360.00
Total Operating Expense	66,662.60	65,265.74	48,691.98	67,540.74	65,643.65	65,608.00
Capital Outlay	0.00	0.00	0.00	0.00	-	0.00
Total Expenses	66,662.60	65,265.74	48,691.98	67,540.74	65,643.65	65,608.00

711	CITY SECRETARY
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ACCOUNT TITLE	BUDGET 2013-2014	PROJECTED 2012-2013	YTD 2012-2013	BUDGET 2012-2013	ACTUAL 2011-2012	BUDGET 2011-2012
Salaries	52,228.00	52,195.11	38,142.58	51,908.00	50,747.38	50,713.00
Supplies and Materials	500.00	500.00	80.47	700.00	219.58	300.00
Computer related Expense	3,000.00	5,000.00	2,036.25	5,000.00	346.47	400.00
Repairs & Maintenance-Office Equip	800.00	800.00	779.00	800.00	774.00	800.00
Cell Phone	650.00	597.80	448.35	720.00		
Auto and Travel	-	260.00	260.00	260.00	780.00	780.00
Training	1,500.00	1,500.00	255.50	1,500.00	529.48	530.00
Dues, Subscriptions, & Membership	200.00	200.00	90.00	200.00	141.50	170.00
Total Operating Expenses	58,878.00	61,052.91	42,092.15	61,088.00	53,538.41	53,693.00
Capital Outlay	-	2,791.00	2,791.00	5,000.00	-	-
Total Expenses	58,878.00	63,843.91	44,883.15	66,088.00	53,538.41	53,693.00

712	LEGAL
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ACCOUNT TITLE	BUDGET 2013-2014	PROJECTED 2012-2013	YTD 2012-2013	BUDGET 2012-2013	ACTUAL 2011-2012	BUDGET 2011-2012
Salaries	11,332.80	11,332.80	8,499.60	11,332.80	11,110.56	11,110.53
Employee Insurance	16,824.04	16,820.36	12,615.27	16,824.04	16,194.96	16,245.00
Supplies and Materials	-	-	-	100.00	-	100.00
Extra Legal Fees	5,000.00	2,500.00	855.60	5,000.00	2,625.00	4,950.00
Meetings & Conferences	-	-	-	-	-	-
Total Operating Expenses	33,156.84	30,653.16	21,970.47	33,256.84	29,930.52	32,405.53

713	MUNICIPAL COURT
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ACCOUNT TITLE	BUDGET 2013-2014	PROJECTED 2012-2013	YTD 2012-2013	BUDGET 2012-2013	ACTUAL 2011-2012	BUDGET 2011-2012
Salary-Judge	7,377.60	8,833.71	6,455.40	7,377.60	5,774.81	7,233.07
Salary-Court Clerk	20,675.20	19,808.28	14,475.28	20,675.20	20,267.00	20,267.10
Supplies and Materials	1,500.00	1,700.00	658.09	1,700.00	1,670.11	1,700.00
Extra Fees-Legal	1,000.00	1,500.00	500.00	1,000.00	600.00	1,000.00
Computer Related Expense	500.00	1,000.00	500.00	1,000.00	1,513.32	2,000.00
Credit Card Expense Tech Fund	-	-	-	-	-	-
Warrant Collection Expense	-	12,865.84	9,649.38	-	10,443.22	-
Equipment Repairs & Maintenance	500.00	350.00	80.00	500.00	230.00	500.00
Training	3,000.00	4,500.00	2,553.37	4,500.00	1,578.69	2,000.00
Uniforms/Rugs	-	-	-	-	-	-
Dues, Subscriptions, & Membership	150.00	190.00	36.00	190.00	136.00	190.00
State Tax on fines	58,500.00	58,000.00	51,306.50	42,000.00	60,913.78	35,000.00
Total Operating Expense	93,202.80	108,747.82	86,214.02	78,942.80	103,126.93	69,890.17
Capital Outlay	-	-	-	-	-	-
Total Expenses	93,202.80	108,747.82	86,214.02	78,942.80	103,126.93	69,890.17

ACCOUNT TITLE	BUDGET 2013-2014	PROJECTED 2012-2013	YTD 2012-2013	BUDGET 2012-2013	ACTUAL 2011-2012	BUDGET 2011-2012
Office Supplies	500.00	250.00	77.73	500.00	661.44	800.00
Fire House Program	600.00	600.00	-	600.00	550.00	600.00
Computer Related Expense	1,000.00	1,500.00	48.97	1,500.00	1,438.74	2,000.00
Field Supplies	4,000.00	2,500.00	727.90	6,000.00	4,383.96	6,000.00
Fees-Fire Runs	6,000.00	5,370.40	3,870.40	6,000.00	6,000.00	6,260.00
Equipment Repair	3,000.00	2,000.00	734.91	3,500.00	2,686.44	4,000.00
Vehicle Repair & Maintenance	7,500.00	10,000.00	9,090.54	6,500.00	1,528.44	3,500.00
Building Maintenance	1,500.00	75,000.00	72,873.69	2,000.00	-	750.00
Natural Gas	500.00	3,500.00	3,104.67	-	-	-
Cell Phones & Pagers	-	-	-	-	-	-
Fuel	2,000.00	2,000.00	1,265.46	2,000.00	1,311.31	2,500.00
Training	1,500.00	1,700.00	1,570.90	1,700.00	210.00	1,200.00
Dues & Subscriptions	500.00	500.00	250.00	800.00	250.00	1,100.00
Other Current Expense	1,500.00	1,737.13	1,302.85	1,500.00	1,156.06	1,700.00
Workers Compensation	1,011.04	1,010.69	1,010.69	1,054.00	814.10	889.00
Insurance-Vehicle & Mobile Equip.	3,471.00	2,945.99	2,945.99	2,994.00	3,739.14	3,974.00
Fire Prevention Program	500.00	-	-	800.00	1,002.05	1,050.00
Contract Dispatch Services	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00
Contract Firefighter Services	-	25,000.00	5,967.59	25,000.00	-	-
Contingency	2,000.00	2,000.00	2,000.00	2,000.00	-	2,000.00
800MHZ Radio System Lease	2,500.00	2,448.00	2,040.00	2,436.00	3,096.00	3,156.00
Total Operating Expense	52,582.04	153,062.21	121,882.29	79,884.00	41,827.68	54,479.00
Capital Lease Payments	33,177.49	33,177.49	33,177.49	33,177.49	33,177.49	33,177.49
Capital Outlay	-	2,291.81	2,291.81	2,292.00	-	-
Total Expenses	85,759.53	188,531.51	157,351.59	115,353.49	75,005.17	87,656.49

715	CITY INSPECTOR CODE ENFORCEMENT
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ACCOUNT TITLE	BUDGET 2013-2014	PROJECTED 2012-2013	YTD 2012-2013	BUDGET 2012-2013	ACTUAL 2011-2012	BUDGET 2011-2012
Salaries	42,350.40	43,704.36	31,937.80	42,287.48	43,065.71	41,884.00
Supplies and Materials	200.00	200.00	13.49	400.00	211.60	650.00
Computer Related Expense	500.00	500.00	249.88	1,000.00	1,149.43	1,200.00
Equipment Repairs & Maintenance	800.00	800.00	660.00	800.00	745.00	1,000.00
Vehicle Repair/Maintenance	1,000.00	1,000.00	41.11	2,000.00	796.96	1,050.00
Cell Phones	800.00	742.19	556.64	800.00	748.73	800.00
Fuel	1,500.00	1,189.64	793.09	1,700.00	1,533.27	1,700.00
Training	3,000.00	3,000.00	1,807.15	3,000.00	2,488.30	3,000.00
Dues & Subscriptions	300.00	500.00	419.00	500.00	859.11	1,000.00
Uniforms	250.00	700.00	559.90	500.00	440.82	600.00
Vehicle Insurance	475.00	360.99	360.99	486.00	454.45	483.00
Contingency	1,000.00	1,000.00	-	1,000.00	-	1,000.00
Property Maintenance Enforcement	3,500.00	3,500.00	1,613.64	3,500.00	2,785.97	3,500.00
Building Demolition	4,000.00	-	-	5,000.00	3,275.32	3,800.00
Total Operating Expense	59,675.40	57,197.17	39,012.69	62,973.48	58,554.67	61,667.00
Capital Outlay	-	-	-	-	-	-
Total Expenses	59,675.40	57,197.17	39,012.69	62,973.48	58,554.67	61,667.00

717	GENERAL GOVERNMENT	BUDGET	PROJECTED	YTD	BUDGET	ACTUAL	BUDGET
	ACCOUNT TITLE	2013-2014	2012-2013	2012-2013	2012-2013	2011-2012	2011-2012
	Payroll Taxes	29,592.22	27,964.96	20,435.93	29,099.14	24,149.87	24,602.00
	TEC Taxes	2,500.00	1,000.00	377.68	2,610.00	2,216.46	2,500.00
	Hospitalization Ins	57,935.51	57,129.40	42,847.05	57,935.51	47,795.08	47,907.00
	Retirement	61,953.92	57,191.23	41,793.59	58,771.37	48,309.39	48,653.00
	Employee Related Expense	1,250.00	1,000.00	425.00	1,500.00	1,086.88	1,500.00
	Supplies	3,000.00	2,311.53	1,733.65	3,500.00	3,336.51	3,800.00
	Postage	5,000.00	5,000.00	2,008.43	5,000.00	4,050.60	5,000.00
	Small Equipment	800.00	-	-	1,000.00	744.13	800.00
	Audit Fees	8,000.00	8,000.00	4,500.00	8,000.00	4,500.00	8,000.00
	Mayor Allowance	1,560.00	1,560.00	1,170.00	1,560.00	1,560.00	1,560.00
	Council Allowance	2,650.00	2,650.00	1,610.00	2,650.00	1,990.00	2,650.00
	Equipment Rental	5,400.00	5,406.92	4,055.19	5,400.00	5,361.76	5,400.00
	Janitorial Supplies	1,800.00	1,579.67	1,053.11	2,000.00	1,729.74	2,000.00
	Building Maintenance	7,500.00	9,900.27	6,600.18	10,000.00	17,578.74	18,000.00
	Gas-Entex	2,500.00	3,000.00	2,067.98	3,000.00	1,708.58	2,500.00
	Electricity	22,000.00	20,000.00	11,238.54	22,000.00	18,765.52	19,800.00
	Telephone	20,000.00	22,000.00	12,746.22	22,000.00	20,356.86	21,150.00
	Other Current Expense	7,500.00	4,846.05	3,634.54	8,200.00	10,691.81	11,000.00
	Pinehurst Picnic	-	-	-	-	6,285.67	-
	Memberships/Dues/Subscriptions	2,500.00	2,500.00	2,025.63	2,500.00	2,887.90	3,000.00
	Meetings and Conferences	1,400.00	700.00	478.50	1,400.00	1,347.67	1,400.00
	Property Tax Collection Fees	350.00	235.50	235.50	350.00	235.50	350.00
	Building Maintenance Contract	13,500.00	12,936.00	9,702.00	13,500.00	13,485.60	13,500.00
	Election Expense	4,000.00	-	-	4,000.00	2,730.83	3,250.00
	Orange County Appraisal District	10,000.00	9,808.00	6,761.73	9,808.00	9,808.00	9,808.00
	Advertising	2,500.00	2,500.00	675.48	2,500.00	1,860.90	2,500.00
	Workers Compensation Ins	14,185.63	10,451.63	10,451.63	10,897.00	9,259.71	10,152.00
	Insurance-General & Liability	7,238.00	7,980.74	7,980.74	8,158.00	9,013.06	9,020.00
	Employee Bonds	98.00	98.00	98.00	100.00	97.00	100.00
	Notary Fees	142.00	142.00	71.00	150.00	213.00	250.00
	Bond Fees	500.00	500.00	500.00	500.00	500.00	500.00
	Economic Development	2,820.00	2,820.00	2,820.00	2,820.00	2,820.00	2,820.00
	Contingency	10,000.00	10,000.00	-	10,000.00	10,000.00	10,000.00
	Total Operating Expense	310,175.28	291,211.90	200,097.30	310,909.02	286,476.77	293,472.00
	Transfer to Capital Replacement	12,000.00	10,000.00	9,000.00	10,000.00	20,000.00	20,000.00
	Transfer to Debt Service	-	-	-	-	-	-
	MLK Construction Expense	-	-	-	-	108,550.62	-
	Capital Outlay	-	-	-	-	24,318.31	-
	Total Expenses	322,175.28	301,211.90	209,097.30	320,909.02	439,345.70	313,472.00

ACCOUNT TITLE	BUDGET 2013-2014	PROJECTED 2012-2013	YTD 2012-2013	BUDGET 2012-2013	ACTUAL 2011-2012	BUDGET 2011-2012
Salaries-Dispatchers	75,797.00	73,079.61	53,404.33	75,015.62	73,696.41	75,824.00
Salaries-Police Officers	361,679.98	359,352.88	262,604.03	366,822.00	359,495.13	358,488.00
Salaries-Extra Police	10,080.00	10,080.00	9,345.00	10,080.00	6,356.00	6,580.00
Salaries- Drug Interdiction	-	1,008.00	1,008.00	-	623.64	-
Salaries-Extra Dispatchers	-	-	-	1,500.00	704.00	1,502.00
Payroll Taxes-FICA	34,200.01	33,605.56	24,557.91	34,388.25	33,113.04	33,881.35
Payroll Taxes-TEC	2,610.00	200.00	152.12	2,871.00	2,600.20	3,000.00
Hospitalization Ins	66,939.83	54,386.80	40,790.10	61,328.13	60,386.80	61,735.00
Retirement	73,122.48	68,018.56	49,705.87	71,083.61	67,074.07	67,300.00
Uniforms	2,000.00	2,556.05	1,917.04	2,000.00	1,565.67	2,000.00
Office Expense	1,500.00	1,113.00	834.75	2,500.00	1,962.04	3,000.00
Pagers & Cell Phones	3,000.00	2,921.45	2,191.09	3,300.00	2,768.09	3,300.00
Computer Related Expense	1,200.00	1,500.00	341.96	1,500.00	3,222.77	3,500.00
Field Supplies	3,000.00	3,500.00	1,552.60	3,500.00	3,259.77	3,500.00
Office Equipment & Repair	500.00	500.00	390.74	500.00	490.00	500.00
Radio Repairs	500.00	-	3,700.00	700.00	2,674.60	3,200.00
Vehicle Repair & Maintenance	11,045.00	11,045.00	8,998.42	11,045.00	7,258.78	7,500.00
Fuel	19,000.00	19,000.00	15,151.90	19,000.00	21,411.94	21,500.00
Training/Meetings	2,000.00	1,500.00	1,177.55	2,000.00	2,405.62	2,500.00
Dues/Subscriptions/PR	3,000.00	3,600.00	2,763.22	3,600.00	1,971.34	2,250.00
Uniform Cleaning/Maintenance	-	-	-	-	90.89	930.00
Jail Expense	13,000.00	13,013.33	9,760.00	13,000.00	13,135.00	15,000.00
Contract Dispatch Service	15,000.00	15,000.00	11,250.00	15,000.00	15,000.00	15,000.00
Computer Program Maintenance	7,063.00	7,412.50	7,412.50	7,063.00	6,924.30	7,063.00
Workers compensation Ins	9,389.08	10,650.34	10,650.34	11,105.00	9,171.54	10,011.00
Vehicle Ins	3,887.00	3,222.98	3,222.98	3,297.00	4,200.12	4,602.00
Law Officers Liability Ins	4,097.00	4,311.02	4,311.02	4,399.00	3,266.05	4,172.00
800MHZ Radio System Lease	2,456.00	2,456.00	1,932.00	2,456.00	3,372.00	3,388.00
Contingency	3,400.00	2,000.00	2,000.00	2,000.00	-	3,000.00
Narcotic Seizure Expense	-	14,657.97	10,993.48	-	16,986.01	-
Total Operating Expense	729,466.38	719,691.07	542,118.95	731,053.61	725,185.82	724,226.35
Capital Outlay	2,711.00	2,825.00	2,825.00	3,020.00	12,876.43	4,500.00
Total Expenses	732,177.38	722,516.07	544,943.95	734,073.61	738,062.25	728,726.35

ACCOUNT TITLE	BUDGET 2013-2014	PROJECTED 2012-2013	YTD 2012-2013	BUDGET 2012-2013	ACTUAL 2011-2012	BUDGET 2011-2012
Salaries	166,133.70	156,327.01	114,238.97	162,892.84	123,300.43	120,675.00
Salaries-Part Time	-	-	-	-	-	-
Supplies and Materials	300.00	200.29	150.22	300.00	88.32	300.00
Weed Control	600.00	600.00	-	600.00	500.00	500.00
Janitorial Supplies	300.00	400.00	160.54	400.00	109.02	400.00
Field Materials	600.00	350.00	126.92	700.00	537.85	700.00
Health & Safety	500.00	500.00	422.42	500.00	329.57	400.00
Asphalt & Tack Oil	5,000.00	6,500.00	2,066.50	6,500.00	2,691.68	8,000.00
Limestone, Sand	11,000.00	11,000.00	9,950.22	11,000.00	6,780.54	8,000.00
Small Tools & Equipment	500.00	500.00	59.90	500.00	411.60	500.00
Signs	1,500.00	1,500.00	72.54	1,500.00	1,591.36	1,600.00
Street Paving	25,000.00	55,000.00	31,610.62	45,000.00	37,809.99	38,000.00
Parks Maintenance	1,000.00	-	-	1,200.00	-	1,500.00
Easement/Drainage, Debris Expense	100.00	123.99	123.99	125.00	-	-
Adopt-A-Street Program	-	63.96	63.96	100.00	-	100.00
Contract Labor	-	-	-	2,000.00	7,500.00	7,500.00
Electricity-Street Lights	15,000.00	13,335.37	10,001.53	15,000.00	12,640.80	14,600.00
Equipment Rental	1,500.00	2,002.67	1,502.00	1,500.00	10.00	1,675.00
Equipment Maintenance	15,000.00	8,721.15	6,540.86	15,000.00	21,317.57	21,500.00
O & M Maintenance	500.00	2,278.13	1,708.60	2,000.00	251.69	500.00
Cell Phones/Pagers	1,000.00	789.91	592.43	1,200.00	791.72	1,200.00
Answering Service	-	600.00	-	600.00	435.00	600.00
Gasoline	3,300.00	2,231.77	1,673.83	3,300.00	3,547.20	3,600.00
Diesel	5,000.00	4,946.40	3,709.80	5,000.00	4,405.45	4,450.00
Training	-	52.00	52.00	-	-	-
Uniforms	2,000.00	1,690.87	1,268.15	2,000.00	1,374.11	1,375.00
Vehicle Insurance	3,146.00	3,051.65	3,051.65	3,646.00	2,614.02	2,746.00
Beautification Projects	-	4,190.00	4,190.00	2,500.00	-	-
Contingency	7,500.00	5,000.00	5,000.00	5,000.00	-	2,500.00
Total Operating Expense	266,479.70	281,955.17	198,337.65	290,063.84	229,037.92	242,921.00
Capital Lease Payments	16,031.07	21,374.76	16,031.07	21,374.76	39,529.76	21,374.76
Capital Outlay	-	-	-	-	-	-
Total Expenses	282,510.77	303,329.93	214,368.72	311,438.60	268,567.68	264,295.76

720	ANIMAL CONTROL
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ACCOUNT TITLE	BUDGET 2013-2014	PROJECTED 2012-2013	YTD 2012-2013	BUDGET 2012-2013	ACTUAL 2011-2012	BUDGET 2011-2012
Salaries	42,491.30	41,108.29	30,040.67	42,010.88	42,239.66	41,178.58
Supplies and Materials	300.00	300.00	81.43	300.00	266.86	300.00
Computer Related Expense	75.00	-	-	75.00	-	75.00
Animal Food	150.00	-	-	150.00	-	150.00
Drugs	200.00	250.00	54.00	250.00	88.00	250.00
Health Safety	100.00	200.00	100.00	200.00	100.00	200.00
Small Tools & Equipment	-	-	-	-	-	-
Field Equipment	250.00	250.00	89.98	500.00	312.68	500.00
Equipment Repair	200.00	150.00	150.00	200.00	-	100.00
Vehicle Repair & Maintenance	1,000.00	750.00	180.04	1,000.00	1,154.87	1,200.00
Building Maintenance	1,200.00	1,200.00	1,140.96	1,200.00	1,819.00	1,820.00
Cell Phone	-	140.00	140.00	420.00	420.00	420.00
Gasoline	2,800.00	2,881.19	2,160.89	3,000.00	2,467.56	2,630.00
Training	500.00	350.00	160.00	500.00	-	490.00
Inspection Fees - Dues	200.00	175.00	175.00	200.00	150.00	200.00
Uniforms	400.00	400.00	285.30	400.00	354.97	360.00
Vehicle Insurance	410.00	305.86	305.86	419.00	391.41	416.00
Contingency	1,000.00	1,000.00	900.00	1,000.00	-	1,000.00
Total Operating Expense	51,276.30	49,460.33	35,964.13	51,824.88	49,765.01	51,289.58
Capital Outlay	-	-	-	-	-	-
Total Expenses	51,276.30	49,460.33	35,964.13	51,824.88	49,765.01	51,289.58

**WATER AND SEWER FUND RECAP
FISCAL YEAR 2013-14**

	BUDGET 2013-14	PROJECTED 2012-13	YTD 2012-13	BUDGET 2012-13	ACTUAL 2011-12	BUDGET 2011-12
BEGINNING BALANCE	631,716.67	543,229.40	543,229.40	543,229.40	431,541.10	431,541.10
Water & Sewer Sales	785,000.00	779,966.20	584,974.65	770,000.00	775,293.66	804,319.00
Late Fees	15,000.00	17,825.13	13,368.85	14,000.00	13,456.62	16,100.00
Service Connection Fees	4,000.00	4,572.67	3,429.50	7,100.00	6,450.00	7,100.00
Other Income	150.00	156.69	117.52	450.00	4,285.49	2,000.00
Interest	500.00	601.04	450.78	300.00	444.13	500.00
Gain on Sale of Assets	0.00	4,388.99	4,388.99	0.00	1,500.00	
TOTAL OPERATING REVENUE	804,650.00	807,510.72	606,730.29	791,850.00	801,429.90	830,019.00
GRANTS						
Disaster Grant Funds	500,000.00	500,000.00	0.00	500,000.00	19,525.00	
2009 Sewer Impv. Grant Funds	0.00	0.00	0.00	0.00	3,000.00	
2012 Sewer Rehab. Grant Funds	0.00	264,153.50	257,153.50	264,153.50	17,846.50	
TOTAL OTHER REVENUE	500,000.00	764,153.50	257,153.50	764,153.50	40,371.50	0.00
TOTAL FUNDS AVAILABLE	1,936,366.67	2,114,893.62	1,407,113.19	2,099,232.90	1,273,342.50	1,261,560.10
EXPENDITURES RECAP						
OPERATING EXPENSE	491,381.53	497,963.71	365,682.08	578,176.21	477,973.85	613,411.27
BILLING	53,600.29	52,615.21	36,348.29	54,461.29	54,722.04	51,897.21
TOTAL OPERATING EXPENSES	544,981.82	550,578.92	402,030.37	632,637.49	532,695.89	665,308.48
Capital Outlay	28,076.24	13,806.20	13,806.20	13,076.24	24,905.38	24,905.24
Debt Service	70,725.83	72,138.33	65,959.58	72,138.33	73,525.83	73,525.83
Transfer to Other Funds	104,500.00	82,500.00	50,066.00	82,500.00	98,986.00	98,986.00
TOTAL NON OPERATING EXPENSES	203,302.07	168,444.53	129,831.78	167,714.57	197,417.21	197,417.07
TOTAL EXPENSES	748,283.89	719,023.45	531,862.15	800,352.06	730,113.10	862,725.55
Disaster Recovery 2.2 Expenses	500,000.00	500,000.00	0.00	500,000.00		
2012 CDBG Sewer Rehab Expenses	0.00	264,153.50	254,054.50	264,153.50		
TOTAL GRANT EXPENSES	500,000.00	764,153.50	254,054.50	764,153.50		
NET GAIN (LOSS)	56,366.11	88,487.27	77,967.14	(8,502.06)	111,688.30	(32,706.55)
BALANCE	688,082.78	631,716.67	621,196.54	534,727.34	543,229.40	398,834.55
DEPRECIATION EXPENSE	200,000.00	150,000.00	112,500.00	150,000.00	213,165.84	150,000.00

**WATER AND SEWER EXPENSE
TREATMENT & PRODUCTION OPERATIONS**

ACCOUNT TITLE	BUDGET 2013-2014	PROJECTED 2012-2013	YTD 2012-2013	BUDGET 2012-2013	ACTUAL 2011-2012	BUDGET 2011-2012
Salaries	129,626.90	130,821.61	95,600.41	130,756.49	130,819.14	130,241.00
Payroll Taxes-FICA	10,008.26	9,698.07	7,087.05	9,720.37	9,734.11	10,188.00
Payroll Taxes-TEC	1,044.00	100.00	25.37	894.00	1,103.21	1,250.00
Hospitalization Ins	21,958.99	21,889.44	16,417.08	21,958.99	16,736.06	18,185.00
Retirement	21,816.21	20,339.54	14,863.51	20,935.43	19,651.78	19,701.00
Employee Related Expense	400.00	200.00	0.00	400.00	369.95	400.00
Supplies-Office	250.00	250.00	135.71	500.00	135.77	500.00
Field Supplies	1,200.00	1,000.00	436.23	1,500.00	1,181.63	1,500.00
Janitorial Supplies	600.00	500.00	346.81	750.00	649.03	700.00
Lab Supplies & Materials	3,000.00	2,000.00	963.09	3,000.00	3,093.50	3,200.00
Health & Safety	900.00	900.00	849.31	900.00	822.60	800.00
Computer Related Expense	400.00	500.00	29.64	500.00	373.03	500.00
O&M Maintenance	1,000.00	4,200.00	3,901.85	3,800.00	377.95	800.00
Meters	5,400.00	5,400.00	4,689.12	5,400.00	2,826.90	6,000.00
Chemicals-Water	16,000.00	11,460.71	8,595.53	16,000.00	16,296.92	16,700.00
Small Tools & Equipment	1,500.00	1,119.77	839.83	2,000.00	1,842.39	2,000.00
Sand, Cement, Fill	4,500.00	5,000.00	1,124.45	5,000.00	4,523.55	5,000.00
Water & Sewer Line Repair	6,500.00	5,000.00	3,490.51	7,500.00	7,014.95	7,500.00
Sludge Disposal	5,500.00	3,933.33	2,950.00	5,500.00	4,425.00	4,800.00
Wastewater System Maintenance	25,000.00	24,145.97	18,109.48	27,000.00	20,108.69	26,200.00
Chemicals-Wastewater	7,000.00	4,875.21	3,656.41	7,500.00	7,046.06	7,500.00
SSOI-I&I	10,000.00	0.00	0.00	30,000.00	0.00	7,550.00
Contract Labor	2,000.00	0.00	0.00	2,000.00	8,662.50	8,700.00
Permit Fees	8,000.00	8,000.00	5,660.80	8,000.00	5,877.20	8,000.00
Equipment Rental	1,500.00	2,000.00	429.20	2,000.00	391.00	2,500.00
Water System Maintenance	20,000.00	10,000.00	2,639.82	20,350.00	19,234.63	25,000.00
Lark St. Water Tower	8,903.28	8,903.28	8,903.28	8,903.28	8,020.97	8,020.97
Vehicle Maintenance	5,000.00	5,000.00	1,620.44	6,500.00	4,329.57	6,500.00
Heavy Equipment Expense	10,000.00	5,000.00	1,872.92	10,000.00	10,371.89	14,000.00
MLK Ground Storage Tank	6,329.30	6,329.30	6,329.30	6,329.30	6,329.30	6,329.30
O&M Elevated Water Tank	7,531.35	7,531.35	7,531.35	7,531.35	6,785.00	6,785.00
Generator Maintenance	6,000.00	3,000.00	597.00	6,000.00	5,209.75	6,000.00
Natural Gas	1,200.00	1,500.00	988.66	1,500.00	1,103.70	1,700.00
Electricity	60,000.00	55,000.00	33,946.46	60,000.00	55,057.25	64,300.00
Telephone	4,300.00	4,063.21	3,047.41	4,300.00	3,720.94	3,800.00
Pagers/Cell Phone	3,000.00	2,623.15	1,967.36	3,000.00	2,679.24	3,000.00

ACCOUNT TITLE	BUDGET 2013-2014	PROJECTED 2012-2013	YTD 2012-2013	BUDGET 2012-2013	ACTUAL 2011-2012	BUDGET 2011-2012
Gasoline	9,500.00	9,522.57	7,141.93	9,500.00	10,210.54	10,400.00
Diesel	750.00	1,000.00	395.05	1,000.00	655.52	1,000.00
Training	2,000.00	1,000.00	200.00	2,000.00	1,338.03	2,000.00
Dues & Subscriptions	250.00	250.00	159.15	250.00	140.00	500.00
Storm Water Runoff Compliance	2,500.00	0.00	0.00	0.00	0.00	1,850.00
Uniforms	1,500.00	1,426.53	1,069.90	1,500.00	1,796.25	1,800.00
Chemical Analysis	10,000.00	7,359.32	5,519.49	10,000.00	9,413.00	9,500.00
Bond Fees	350.00	350.00	350.00	350.00	350.00	350.00
Advertising	2,000.00	1,500.00	769.84	1,500.00	2,105.08	3,500.00
Workers Compensation	4,082.25	4,008.62	4,008.62	4,180.00	4,142.32	4,153.00
General & Vehicle Ins.	11,081.00	10,182.71	10,182.71	10,887.00	8,882.95	8,894.00
Engineering Fees	20,000.00	5,000.00	0.00	5,000.00	2,100.00	4,514.00
Engineering Fees SSEO	0.00	73,480.00	66,240.00	73,480.00	49,500.00	121,000.00
Answering Service	0.00	600.00	0.00	600.00	435.00	600.00
WIP-	0.00	0.00	0.00	0.00		0.00
Disaster Recovery Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Contingency	10,000.00	10,000.00	10,000.00	10,000.00	0.00	7,500.00
Total Operating Expenses	491,381.53	497,963.71	365,682.08	578,176.21	477,973.85	613,411.27
Capital Lease Payments	8,076.24	8,076.24	8,076.24	8,076.24	8,076.24	8,076.24
Capital Outlay	20,000.00	5,729.96	5,729.96	5,000.00	16,829.14	16,829.00
Transfer to Capital Replacement	27,000.00	10,000.00	9,000.00	10,000.00	20,000.00	20,000.00
Transfer to Grants	27,500.00	27,500.00	7,316.00	27,500.00	24,486.00	24,486.00
Transfer to General fund	50,000.00	45,000.00	33,750.00	45,000.00	54,500.00	54,500.00
Total Department Expenses	623,957.77	594,269.91	429,554.28	673,752.45	601,865.23	737,302.51
Depreciation	200,000.00	150,000.00	112,500.00	150,000.00	213,165.84	150,000.00
Fund Expense	823,957.77	744,269.91	542,054.28	823,752.45	815,031.07	887,302.51

ACCOUNT TITLE	BUDGET 2013-2014	PROJECTED 2012-2013	YTD 2012-2013	BUDGET 2012-2013	ACTUAL 2011-2012	BUDGET 2011-2012
Salaries	21,912.70	21,841.37	15,961.00	21,912.70	22,716.22	21,384.60
Payroll Taxes-FICA	3,257.97	3,159.15	2,308.61	3,257.97	3,009.43	3,136.36
Payroll Taxes-TEC	250.00	10.00	8.80	261.00	261.00	261.00
Hospitalization Ins	6,712.07	6,689.52	5,017.14	6,712.07	6,505.20	6,505.21
Retirement	7,167.54	6,615.17	4,961.38	7,167.54	6,358.78	6,381.04
Supplies	1,000.00	1,000.00	308.70	1,500.00	1,938.36	1,938.00
Computer Expenses	500.00	500.00	20.00	850.00	800.00	800.00
Postage	3,600.00	3,600.00	1,826.92	3,600.00	3,511.32	3,516.00
Audit Fees	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Equipment Repair & Maintenance	1,200.00	1,200.00	950.00	1,200.00	975.00	975.00
Cash Over/Short	0.00	0.00	(14.26)	0.00	(15.19)	0.00
Customer Adjustment Account	0.00	0.00	0.00	0.00		0.00
Bad Debt Expense	3,000.00	3,000.00	0.00	3,000.00	3,661.92	2,000.00
Total Operating Expense	53,600.29	52,615.21	36,348.29	54,461.29	54,722.04	51,897.21
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses	\$ 53,600.29	\$ 52,615.21	\$ 36,348.29	\$ 54,461.29	\$ 54,722.04	\$ 51,897.21
Other Current Expense-Debt Service						
Debt Service- Principal SIB	31,509.64	30,297.73	30,297.73	30,297.73	29,132.44	29,132.44
Debt Service- Interest SIB	2,571.19	3,783.10	3,783.10	3,783.10	4,948.39	4,948.39
Debt Svc. - Principal Ser. 2000	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Debt Service- Interest Ser. 2000	11,645.00	13,057.50	6,878.75	13,057.50	14,445.00	14,445.00
	70,725.83	72,138.33	65,959.58	72,138.33	73,525.83	73,525.83

**GARBAGE FUND
REFUSE COLLECTION
FISCAL YEAR 2013-14**

	BUDGET 2013-2014	PROJECTED 2012-2013	YTD 2012-2013	BUDGET 2012-2013	ACTUAL 2011-2012	BUDGET 2011-2012
BEGINNING BALANCE	110,793.23	103,580.15	103,580.15	103,580.15	92,864.69	92,867.69
<u>Revenues:</u>						
Garbage Collection Fees	469,915.75	419,505.27	314,628.95	435,525.54	395,961.51	379,471.42
Franchise Fees-Roll Offs	1,000.00	1,519.37	1,012.91	500.00	1,071.60	500.00
Other Income	100.00	169.88	113.25	100.00	206.45	100.00
Interest	300.00	515.16	343.44	250.00	340.72	300.00
Total Operating Revenues	471,315.75	421,709.67	316,098.55	436,375.54	397,580.28	380,371.42
Disaster Recovery Funds	0.00					
Total Revenues	471,315.75	421,709.67	316,098.55	436,375.54	397,580.28	380,371.42
<u>Expenses:</u>						
Salaries	42,440.40	42,780.67	31,262.80	42,440.40	40,479.03	41,254.21
Payroll Taxes FICA	3,246.69	3,338.35	2,439.56	3,246.69	3,161.28	3,206.00
Employee Incentives	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Taxes-TEC	250.00	9.90	8.62	261.00	261.00	261.00
Employee Insurance	9,177.57	9,155.04	6,866.28	9,177.57	8,853.24	8,853.23
Retirement	7,142.72	6,793.69	4,964.62	7,142.72	6,306.16	6,320.14
Supplies & Printed Forms	1,000.00	750.00	166.50	1,000.00	797.91	1,500.00
Computer Related Expense	1,000.00	1,000.00	805.00	700.00	783.98	800.00
Audit Fees	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Office Equipment Repair	200.00	250.00	129.99	250.00	325.00	325.00
Hazardous Waste Expense	50.00	50.00	0.00	50.00	0.00	50.00
Garbage Collection/Disposal Expense	250,593.81	231,744.93	173,808.70	240,846.81	217,498.02	208,694.08
Brush/Limb Disposal Expense	2,000.00	2,124.00	1,593.00	2,000.00	1,465.00	2,564.00
Bad Debt Expense	1,500.00	1,500.00	0.00	1,500.00	1,934.20	1,500.00
Total Operating Expense	323,601.19	304,496.58	227,045.07	313,615.19	286,864.82	280,327.66
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
Transfer To Other Funds	110,000.00	110,000.00	82,575.00	110,000.00	100,000.00	100,000.00
Total Expenses	433,601.19	414,496.58	309,620.07	423,615.19	386,864.82	380,327.66
Net Gain (Loss)	37,714.56	7,213.08	6,478.48	12,760.35	10,715.46	43.76
ENDING CASH BALANCE	148,507.80	110,793.23	110,058.63	116,340.50	103,580.15	92,911.45
Depreciation	820.00	820.00	0.00	820.00	820.00	0.00
Fund Expense	434,421.19	415,316.58	309,620.07	424,435.19	387,684.82	380,327.66

Debt Service
FISCAL YEAR 2013-14

	BUDGET 2013-2014	PROJECTED 2012-2013	YTD 2012-2013	BUDGET 2012-2013	ACTUAL 2011-2012	BUDGET 2011-2012
BEGINNING BALANCE	22,996.00	15,662.32	15,662.32	15,662.32	9,986.27	9,986.27
<u>REVENUES</u>						
Property Taxes - I&S	60,468.14	-	61,535.50	60,035.50	53,072.22	60,191.05
Penalty & Interest - I&S	600.00	753.18	603.18	450.00	450.00	300.00
Interest Income	15.00	20.00	18.87	15.00	10.00	0.00
Total Revenues	61,083.14	62,308.68	60,657.55	53,537.22	60,651.05	60,491.05
<u>EXPENSES</u>						
2010 Debt Svc. - Principal	15,000.00	-	15,000.00	15,000.00	15,000.00	15,000.00
2010 Debt Svc. - Interest	39,562.50	39,975.00	19,950.00	39,975.00	39,975.00	39,975.00
Total Expenses	54,562.50	54,975.00	34,950.00	54,975.00	54,975.00	54,975.00
	6520.64	7333.68	25707.56	(1,437.78)	5676.05	5516.05
ENDING CASH BALANCE	29,516.64	22,996.00	41,369.87	14,224.54	15,662.32	15,502.32