

**CITY OF PINEHURST**  
**ADOPTED ANNUAL BUDGET**  
**FISCAL YEAR 2014-2015**

This budget will raise more revenue from property taxes than last year's budget by \$37,402, which is a 6.95 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 \$183.

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

**FOR: Matthew Chandler, Dan Barclay, John Zerko, George "Mike" Anderson, Dan Mohon**

**AGAINST: None**

**PRESENT AND NOT VOTING: Joseph L. Runnels**

**ABSENT: None**

<b>Property Tax Rate Comparison</b>	<b>2014-2015</b>	<b>2013-2014</b>
Property Tax Rate:	\$0.69799/100	\$0.69799/100
Effective Tax Rate:	\$0.65185/100	\$0.64106/100
Effective M&O Tax Rate:	\$0.59640/100	\$0.58328/100
Rollback Tax Rate:	\$0.79408/100	\$0.71945/100
Debt Rate:	\$0.06656/100	\$0.06656/100
Total debt obligation for this fiscal year secured by property taxes is \$61,275		

**Approved at the scheduled  
monthly meeting on  
September 23, 2014**

**CITY OF PINEHURST  
CONSOLIDATED STATEMENT OF  
REVENUES AND EXPENDITURES**

	BUDGET 2011-2012	BUDGET 2012-2013	BUDGET 2013-2014	BUDGET 2014-2015
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**GENERAL FUND**

REVENUES

Property Taxes	573,142	572,276	580,938	582,867
Sales Taxes	675,000	735,000	701,000	704,000
Franchise Taxes	177,000	177,000	170,000	160,000
Non-Tax Sources	156,600	166,400	176,400	180,350
Transfer from other funds	154,500	155,000	160,000	160,000
TOTAL REVENUES	1,736,242	1,805,676	1,788,338	1,787,217
PRIOR YEAR FUND BALANCE	667,799	715,137	717,219	821,281
AVAILABLE FUNDS	2,404,041	2,520,813	2,505,557	2,608,498

EXPENDITURES

Operating	1,649,652	1,891,624	1,722,737	1,739,990
Capital Outlay	25,875	78,464	51,920	34,777
Transfers	20,000	12,000	12,000	12,000
TOTAL EXPENDITURES	1,695,526	1,982,088	1,786,656	1,786,768

**WATER AND SEWER FUND**

REVENUES

Water and Sewer Service	820,419	784,000	800,000	785,000
Other Revenue	9,600	7,850	4,650	4,750
TOTAL REVENUES	830,019	791,850	804,650	789,750
PRIOR YEAR FUND BALANCE	431,541	543,229	680,096	766,488
AVAILABLE FUNDS	1,261,560	1,335,079	1,484,746	1,556,238

EXPENDITURES

Operating	665,308	627,998	544,982	616,302
Capital Outlay	24,905	17,301	28,076	1,400
Debt Service	73,526	72,138	70,726	48,539
Transfers	98,986	82,500	104,500	77,000
TOTAL EXPENDITURES	862,726	799,938	748,284	743,241

**CITY OF PINEHURST  
CONSOLIDATED STATEMENT OF  
REVENUES AND EXPENDITURES**

	BUDGET 2011-2012	BUDGET 2012-2013	BUDGET 2013-2014	BUDGET 2014-2015
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**GARBAGE FUND**

<b>REVENUES</b>				
Garbage Collection	379,471	435,526	469,916	445,231
Other Revenue	900	850	1,400	1,000
<b>TOTAL REVENUE</b>	<b>380,371</b>	<b>436,376</b>	<b>471,316</b>	<b>446,231</b>
<b>PRIOR YEAR FUND BALANCE</b>	<b>92,868</b>	<b>103,580</b>	<b>106,511</b>	<b>105,219</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>473,239</b>	<b>539,956</b>	<b>577,827</b>	<b>551,450</b>
 <b>EXPENDITURES</b>				
Operating	280,328	313,272	323,601	328,764
Capital Outlay	0	0	0	0
Transfers	100,000	110,000	110,000	110,000
<b>TOTAL EXPENDITURES</b>	<b>380,328</b>	<b>423,272</b>	<b>433,601</b>	<b>438,764</b>

**DEBT SERVICE FUND**

<b>REVENUES</b>				
Property Taxes	60,491	61,126	61,083	61,276
Transfer from other funds	0	0	0	45,400
<b>TOTAL REVENUES</b>	<b>60,491</b>	<b>61,126</b>	<b>61,083</b>	<b>106,676</b>
<b>PRIOR YEAR FUND BALANCE</b>	<b>9,986</b>	<b>16,196</b>	<b>23,135</b>	<b>9,322</b>
<b>AVAILABLE FUNDS</b>	<b>70,477</b>	<b>77,322</b>	<b>84,218</b>	<b>115,998</b>
<b>EXPENDITURES</b>	<b>54,975</b>	<b>54,975</b>	<b>54,563</b>	<b>105,610</b>

**GENERAL FUND RECAP  
FISCAL YEAR 2014-15**

	<b>BUDGET 2014-2015</b>	<b>PROJECTED 2013-2014</b>	<b>YTD 2013-2014</b>	<b>BUDGET 2013-2014</b>
<b>BEGINNING CASH BALANCE</b>	821,281.14	717,218.92	717,218.92	717,218.92
<b>Revenues:</b>				
Property Taxes	582,866.83	582,038.36	570,755.83	580,938.36
Sales Taxes	704,000.00	679,378.77	509,534.08	701,000.00
Franchise Taxes	160,000.00	160,000.00	70,173.95	170,000.00
Fines & Fees	160,000.00	160,075.00	131,958.25	150,000.00
Permit, Lic. & Insp. Fees	13,000.00	13,000.00	11,926.47	11,000.00
Interest	350.00	351.52	263.64	400.00
Other Revenue	7,000.00	7,831.03	6,116.26	15,000.00
<b>Total Operating Revenues</b>	<b>1,627,216.83</b>	<b>1,602,674.69</b>	<b>1,300,728.48</b>	<b>1,628,338.36</b>
Transfers from Other Funds	160,000.00	160,000.00	120,150.00	160,000.00
Bond Proceeds	0.00	0.00	0.00	0.00
Intergovernmental Revenues	0.00	3,000.00	3,000.00	0.00
<b>Total Funds Available</b>	<b>2,608,497.97</b>	<b>2,482,893.61</b>	<b>2,141,097.40</b>	<b>2,505,557.28</b>
<b>Expenditures</b>				
CITY ADMINISTRATOR	85,615.96	65,139.64	48,854.73	66,662.60
CITY SECRETARY	79,483.40	55,284.46	41,559.06	58,878.00
LEGAL	35,069.54	28,906.80	21,680.10	33,496.82
MUNICIPAL COURT	95,075.70	111,826.83	83,870.12	94,044.38
FIRE PROTECTION	50,798.00	38,626.02	25,553.45	52,582.04
CODE ENFORCEMENT	82,535.67	53,344.80	37,749.76	59,675.40
SHOP	0.00	0.00	0.00	0.00
GENERAL GOVERNMENT	151,735.00	284,260.35	199,480.35	310,175.28
POLICE DEPARTMENT	749,153.39	696,332.58	525,263.89	729,466.38
STREET DEPARTMENT	334,354.92	204,401.32	130,160.16	266,479.70
ANIMAL CONTROL	76,168.68	48,525.11	35,841.21	51,276.30
<b>Total Operating Expenditures</b>	<b>1,739,990.28</b>	<b>1,586,647.91</b>	<b>1,150,012.83</b>	<b>1,722,736.91</b>
<b>Transfer to Other Funds</b>	<b>12,000.00</b>	<b>12,000.00</b>	<b>9,000.00</b>	<b>12,000.00</b>
<b>Capital Outlay</b>	<b>34,777.49</b>	<b>62,964.56</b>	<b>62,964.56</b>	<b>51,919.56</b>
<b>Total Expenses</b>	<b>1,786,767.77</b>	<b>1,661,612.47</b>	<b>1,221,977.39</b>	<b>1,786,656.47</b>
<b>Net Gain (Loss)</b>	<b>449.06</b>	<b>104,062.22</b>	<b>201,901.09</b>	<b>1,681.89</b>
<b>Ending Balance</b>	<b>821,730.20</b>	<b>821,281.14</b>	<b>919,120.01</b>	<b>718,900.81</b>

400 GENERAL FUND REVENUES  
 FISCAL YEAR 2014-15

	BUDGET 2014-2015	PROJECTED 2013-2014	YTD 2013-2014	BUDGET 2013-2014
410-000 Property Taxes - M&O	575,466.83	573,638.36	562,891.44	573,638.36
411-000 Penalty & Interest - M&O	6,500.00	7,000.00	6,555.18	6,500.00
412-000 Rendition Penalty	900.00	1,400.00	1,309.21	800.00
420-000 Sales Tax	704,000.00	679,378.77	509,534.08	701,000.00
430-000 Franchise Tax	160,000.00	160,000.00	70,173.95	170,000.00
431-000 Licenses & Permits	13,000.00	13,000.00	11,926.47	11,000.00
440-000 Court Fines	160,000.00	160,000.00	131,883.25	150,000.00
460-000 Impounding Fees	-	75.00	75.00	-
475-000 Law Enforcement Income	-	971.94	971.94	-
485-000 Interest	350.00	351.52	263.64	400.00
490-000 Misc Income	7,000.00	6,859.09	5,144.32	10,000.00
Sale of Surplus Equipt.		-		5,000.00
Donations		-		-
Fire Dept Grant		-		-
489-000 Disaster Grant Funds		-		-
Total Operating Revenues	1,627,216.83	1,602,674.69	1,300,728.48	1,628,338.36
493-000 Transfer from Refuse	110,000.00	110,000.00	82,575.00	110,000.00
493-000 Transfer from W&S	50,000.00	50,000.00	37,575.00	50,000.00
Bond/ Loan Proceeds		-		-
492-000 Grant Funds	-	3,000.00	3,000.00	-
Total Revenues	1,787,216.83	1,765,674.69	1,423,878.48	1,788,338.36

<b>710</b>	<b>CITY ADMINISTRATOR</b>
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ACCOUNT #	ACCOUNT TITLE	BUDGET 2014-2015	PROJECTED 2013-2014	YTD 2013-2014	BUDGET 2013-2014
101	Salaries	66,827.13	64,500.59	48,375.44	64,912.60
110	Payroll Taxes - FICA	5,112.28			
120	Payroll Taxes - TEC	207.00			
130	Hospitalization/Dental/Life Ins.	385.68			
140	Retirement	11,333.88			
210	Office Supplies	200.00	12.39	9.29	200.00
321	Repairs - Office Equipment	250.00	320.00	240.00	250.00
333	Cell Phone	0.00	0.00	0.00	-
340	Travel Allowance	0.00	0.00	0.00	-
360	Training	300.00	306.67	230.00	300.00
361	Dues/Subscriptions	200.00	0.00	0.00	200.00
370	Meeting & conferences	800.00	0.00	0.00	800.00
	Total Operating Expense	85,615.96	65,139.64	48,854.73	66,662.60
6810	Capital Outlay	0.00	0.00	0.00	0.00
	Total Expenses	85,615.96	65,139.64	48,854.73	66,662.60

<b>711</b>	<b>CITY SECRETARY</b>
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ACCOUNT #	ACCOUNT TITLE	BUDGET 2014-2015	PROJECTED 2013-2014	YTD 2013-2014	BUDGET 2013-2014
101	Salaries	53,814.53	51,480.76	38,610.57	52,228.00
110	Payroll Taxes - FICA	4,116.81			
120	Payroll Taxes - TEC	207.00			
130	Hospitalization/Dental/Life Ins.	6,568.12			
140	Retirement	9,126.94			
210	Supplies and Materials	500.00	149.24	111.93	500.00
212	Computer related Expens	2,000.00	1,160.84	870.63	3,000.00
321	Repairs & Maint-Office Equipme	800.00	200.00	150.00	800.00
333	Cell Phone	650.00	598.12	448.59	650.00
340	Auto and Travel	0.00	0.00	0.00	-
360	Training	1,500.00	1,500.00	1,171.84	1,500.00
361	Dues, Subscriptions, & Members	200.00	195.50	195.50	200.00
	Total Operating Expenses	79,483.40	55,284.46	41,559.06	58,878.00
400	Capital Outlay	0.00	0.00	0.00	-
	Total Expenses	79,483.40	55,284.46	41,559.06	58,878.00

<b>712</b>	<b>LEGAL</b>
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ACCOUNT #	ACCOUNT TITLE	BUDGET 2014-2015	PROJECTED 2013-2014	YTD 2013-2014	BUDGET 2013-2014
101	Salaries	11,672.78	11,332.80	8,499.60	11,672.78
110	Payroll Taxes - FICA	892.97			
120	Payroll Taxes - TEC	207.00			
130	Employee Insurance	17,296.79	16,824.00	12,618.00	16,824.04
210	Supplies and Materials	0.00	0.00	0.00	-
311	Extral Legal Fees	5,000.00	750.00	562.50	5,000.00
370	Meetings & Conferences	0.00	0.00	0.00	-
	Total Operating Expenses	35,069.54	28,906.80	21,680.10	33,496.82

<b>713</b>	<b>MUNICIPAL COURT</b>
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ACCOUNT #	ACCOUNT TITLE	BUDGET 2014-2015	PROJECTED 2013-2014	YTD 2013-2014	BUDGET 2013-2014
101	Salary-Judge	7,598.93	7,582.53	5,686.90	7,598.93
102	Salary-Court Clerk	21,295.46	19,598.93	14,699.20	21,295.46
110	Payroll Tax - FICA	581.32	0.00		
210	Supplies and Materials	1,200.00	901.53	676.15	1,500.00
211	Extra Fees-Legal	1,500.00	1,330.00	997.50	1,000.00
212	Computer Related Expense	250.00	33.33	25.00	500.00
	Credit Card Expense Tech Fund	0.00	0.00	0.00	-
	Warrant Collection Expense	0.00	14,342.80	10,757.10	-
321	Equipment Repairs and Maint	500.00	192.00	144.00	500.00
360	Training	2,000.00	2,367.17	1,775.38	3,000.00
380	Uniforms/Rugs	0.00	0.00	0.00	-
361	Dues, Subscriptions, & Members	150.00	0.00	0.00	150.00
390	State Tax on fines	60,000.00	65,478.52	49,108.89	58,500.00
	Total Operating Expense	95,075.70	111,826.83	83,870.12	94,044.38
6810	Capital Outlay	1,600.00	822.50	822.50	-
	Total Expenses	96,675.70	112,649.33	84,692.62	94,044.38

<b>714</b>	<b>FIRE PROTECTION</b>
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ACCOUNT #	ACCOUNT TITLE	BUDGET 2014-2015	PROJECTED 2013-2014	YTD 2013-2014	BUDGET 2013-2014
210	Office Supplies	500.00	119.76	89.82	500.00
211	Fire House Program	600.00	1,100.00	1,100.00	600.00
212	Computer Related Expense	600.00	171.96	128.97	1,000.00
230	Field Supplies	3,000.00	0.00	0.00	4,000.00
315	Fees-Fire Runs	6,000.00	6,000.00	4,500.00	6,000.00
321	Equipment Repair	3,000.00	2,168.47	1,626.35	3,000.00
324	Vehicle Repair & Maint	6,500.00	365.16	273.87	7,500.00
325	Building Maintenance	1,200.00	665.89	499.42	1,500.00
	Natural Gas	500.00	503.35	377.51	500.00
333	Cell Phones & Pagers	0.00	0.00	0.00	-
350	Fuel	2,000.00	1,623.91	1,217.93	2,000.00
360	Training	1,500.00	0.00	0.00	1,500.00
361	Dues & Subscriptions	500.00	66.67	50.00	500.00
371	Other Current Expense	1,800.00	2,506.47	1,879.85	1,500.00
386	Workers Compensation	987.00	933.24	933.24	1,011.04
387	Insurance Vehicle & Mobile Equ	3,709.00	3,302.49	3,302.49	3,471.00
	Fire Prevention Program	750.00	1,446.67	1,085.00	500.00
	Contract Dispatch Services	13,000.00	13,000.00	6,500.00	13,000.00
	Contract Firefighter Svcs.	0.00	0.00	0.00	-
	Contingency	2,000.00	2,000.00	0.00	2,000.00
389	800MHZ Radio System Lease	2,652.00	2,652.00	1,989.00	2,500.00
	Total Operating Expense	50,798.00	38,626.02	25,553.45	52,582.04
399	Capital Lease Payments	33,177.49	33,177.49	33,177.49	33,177.49
400	Capital Outlay	0.00	6,873.00	6,873.00	-
	Total Expenses	83,975.49	78,676.51	65,603.94	85,759.53

715	<b>CITY INSPECTOR CODE ENFORCEMENT</b>
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ACCOUNT #	ACCOUNT TITLE	BUDGET 2014-2015	PROJECTED 2013-2014	YTD 2013-2014	BUDGET 2013-2014
101	Salaries	43,650.91	42,250.40	31,687.80	42,350.40
110	Payroll Tax - FICA	3,339.29			
120	Payroll Tax - TEC	207.00			
130	Hospitalization/Dental/Life Ins.	11,879.27			
140	Retirement	7,403.19			
210	Supplies and Materials	100.00	60.41	45.31	200.00
212	Computer Related Expense	500.00	81.75	61.31	500.00
321	Equipment Repairs & Maintenance	800.00	880.00	660.00	800.00
324	Vehicle Repair/Maintenance	1,000.00	199.33	149.50	1,000.00
333	Cell Phones	800.00	742.48	556.86	800.00
350	Fuel	1,300.00	916.12	687.09	1,500.00
360	Training	2,000.00	2,841.80	2,131.35	3,000.00
361	Dues & Subscriptions	300.00	284.91	213.68	300.00
380	Uniforms	250.00	262.86	262.86	250.00
387	Vehicle Insurance	506.00	450.42	450.42	475.00
	Contengency	1,000.00	1,000.00		1,000.00
	Property Maintenance Enforcem	3,500.00	3,374.32	843.58	3,500.00
392	Building Demolition	4,000.00	0.00	0.00	4,000.00
	Total Operating Expense	82,535.67	53,344.80	37,749.76	59,675.40
400	Capital Outlay	0.00	0.00	0.00	-
	Total Expenses	82,535.67	53,344.80	37,749.76	59,675.40

717	GENERAL GOVERNMENT
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ACCOUNT #	ACCOUNT TITLE	BUDGET 2014-2015	PROJECTED 2013-2014	YTD 2013-2014	BUDGET 2013-2014
110	Payroll Taxes	see department	26,238.99	19,679.24	29,592.22
120	TEC Taxes	see department	2,219.05	1,664.29	2,500.00
130	Hospitalization Ins	see department	54,615.52	40,961.64	57,935.51
140	Retirement	see department	55,623.96	41,717.97	61,953.92
145	Employee Related Expense	1,250.00	1,656.00	1,242.00	1,250.00
210	Supplies	2,500.00	2,278.43	1,708.82	3,000.00
215	Postage	5,000.00	5,000.00	1,023.70	5,000.00
233	Small Equipment	800.00	0.00	0.00	800.00
310	Audit Fees	8,000.00	8,000.00	4,777.50	8,000.00
311	Mayor Allowance	1,560.00	1,560.00	1,170.00	1,560.00
312	Council Allowance	2,650.00	2,650.00	1,450.00	2,650.00
319	Equipment Rental	5,400.00	4,889.32	3,666.99	5,400.00
323	Janitorial Supplies	1,500.00	1,394.49	1,045.87	1,800.00
325	Building Maintenance	5,000.00	2,500.00	400.26	7,500.00
330	Gas-Entex	2,000.00	979.05	734.29	2,500.00
331	Electricity	20,000.00	12,538.23	9,403.67	22,000.00
332	Telephone	20,000.00	19,483.72	14,612.79	20,000.00
333	Other Current Expense	8,000.00	12,815.48	9,611.61	7,500.00
334	Pinehurst Picnic	0.00	6,000.00	0.00	-
361	Memberships/Dues/Subscription	2,500.00	2,530.17	1,897.63	2,500.00
370	Meetings and Conferences	1,200.00	405.60	304.20	1,400.00
380	Property Tax Adjustments	0.00	0.00	0.00	-
380	Property Tax Collection Fees	350.00	350.00	0.00	350.00
381	Building Maintenance Contract	13,750.00	14,555.59	10,916.69	13,500.00
382	Election Expense	4,000.00	3,044.21	3,044.21	4,000.00
383	Orange County Appraisal District	10,000.00	9,203.04	6,902.28	10,000.00
384	Advertising	2,500.00	2,500.00	315.20	2,500.00
385	Interest Expense	0.00	0.00	0.00	-
386	Workers Compensation Ins	13,664.00	11,494.68	11,494.68	14,185.63
387	Insurance-General & Liability	7,120.00	6,680.52	6,680.52	7,238.00
388	Employee Bonds	100.00	92.30	92.30	98.00
389	Notary Fees	71.00	142.00	142.00	142.00
	Bond Fees	0.00	0.00	0.00	500.00
402	Economic Development	2,820.00	2,820.00	2,820.00	2,820.00
	Contingency	10,000.00	10,000.00	0.00	10,000.00
	Total Operating Expense	151,735.00	284,260.35	199,480.35	310,175.28
	Transfer to Capital Replacement	12,000.00	12,000.00	9,000.00	12,000.00
	Transfer to Debt Service	0.00			-
	MLK Construction Expense	0.00			-
400	Capital Outlay	0.00			-
	Total Expenses	163,735.00	296,260.35	208,480.35	322,175.28

<b>718</b>	<b>POLICE DEPARTMENT</b>
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ACCOUNT #	ACCOUNT TITLE	BUDGET 2014-2015	PROJECTED 2013-2014	YTD 2013-2014	BUDGET 2013-2014
101	Salaries-Dispatchers	75,835.34	61,970.04	46,477.53	75,797.00
102	Salaries-Police Officers	376,468.99	361,120.01	270,840.01	361,679.98
103	Salaries-Extra Police	10,080.00	1,344.00	1,008.00	10,080.00
	Salaries- Drug Interdiction	0.00	3,338.29	2,503.72	-
105	Salaries-Extra Dispatchers	880.00	264.00	198.00	-
110	Payroll Taxes-FICA	35,210.22	31,596.08	23,697.06	34,200.01
120	Payroll Taxes-TEC	1,863.00	2,249.71	1,687.28	2,610.00
130	Hospitalization/Dental/Life Ins.	68,794.83	62,977.52	47,233.14	66,939.83
140	Retirement	76,202.01	69,957.00	52,467.75	73,122.48
160	Uniforms	2,000.00	1,281.27	960.95	2,000.00
210	Office Expense	1,500.00	1,961.55	1,471.16	1,500.00
211	Pagers & Cell Phones	3,000.00	2,607.72	1,955.79	3,000.00
212	Computer Related Expense	1,000.00	158.75	119.06	1,200.00
230	Field Supplies	3,000.00	280.00	210.00	3,000.00
321	Office Equipment & Repair	500.00	0.00	0.00	500.00
322	Radio Repairs	500.00	348.47	261.35	500.00
324	Vehicle Repair & Maintenance	10,000.00	7,104.25	5,328.19	11,045.00
350	Fuel	21,000.00	21,529.44	16,147.08	19,000.00
360	Training/Meetings	1,200.00	818.15	613.61	2,000.00
361	Dues/Subscriptions/PR	3,000.00	4,217.61	3,163.21	3,000.00
380	Uniform Cleaning/Maintenance	0.00	0.00	0.00	-
381	Jail Expense	12,000.00	10,106.67	7,580.00	13,000.00
	Contract Dispatch Service	15,000.00	15,000.00	11,250.00	15,000.00
382	Computer Program Maintenance	7,063.00	6,962.50	6,962.50	7,063.00
386	Workers compensation Ins	8,946.00	7,765.49	7,765.49	9,389.08
387	Vehicle Ins	4,175.00	3,748.31	3,748.31	3,887.00
388	Law Officers Liability Ins	4,435.00	3,781.53	3,781.53	4,097.00
389	800MHZ Radio System Lease	2,500.00	2,496.00	1,872.00	2,456.00
	Contengency	3,000.00	3,400.00	0.00	3,400.00
	Narcotic Seizure Expense	0.00	7,948.23	5,961.17	-
	Total Operating Expense	749,153.39	696,332.58	525,263.89	729,466.38
400	Capital Outlay	0.00	5,178.99	5,178.99	2,711.00
	Total Expenses	749,153.39	701,511.57	530,442.88	732,177.38

<b>719</b>	<b>STREET DEPARTMENT</b>
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ACCOUNT #	ACCOUNT TITLE	BUDGET 2014-2015	PROJECTED 2013-2014	YTD 2013-2014	BUDGET 2013-2014
101	Salaries	143,759.30	136,469.11	102,351.83	166,133.70
103	Salaries-Part Time	0.00	0.00	0.00	-
110	Payroll Tax - FICA	10,997.59			
120	Payroll Tax - TEC	828.00			
130	Hospitalization/Dental/Life Ins.	40,043.46			
140	Retirement	24,381.58			
210	Supplies and Materials	300.00	41.84	31.38	300.00
211	Weed Control	600.00	39.92	29.94	600.00
212	Janitorial Supplies	300.00	172.08	129.06	300.00
213	Field Materials	500.00	93.77	70.33	600.00
214	Health & Safety	500.00	853.25	639.94	500.00
230	Asphalt - Tack Oil - Street Maint	5,000.00	2,920.33	2,190.25	5,000.00
	Limestone, Sand	6,000.00	944.05	708.04	11,000.00
233	Small Tools & Equipment	500.00	291.95	218.96	500.00
234	Signs	1,500.00	850.93	638.20	1,500.00
235	Street Paving	50,000.00	25,000.00	552.89	25,000.00
236	Parks Maintenance	2,000.00	0.00	0.00	1,000.00
237	Easement/Drainage, Debris Exp	100.00	0.00	0.00	100.00
	Adopt-A-Street Program	0.00	0.00	0.00	-
	Contract Labor	0.00	0.00	0.00	-
318	Electricity-Street Lights	15,000.00	13,544.20	10,158.15	15,000.00
319	Equipment Rental	1,200.00	0.00	0.00	1,500.00
324	Equipment Maintenance	12,000.00	4,422.52	3,316.89	15,000.00
325	O & M Maintenance	500.00	21.87	16.40	500.00
333	Cell Phones/Pagers	1,000.00	765.76	574.32	1,000.00
	Answering Service	0.00	0.00	0.00	-
350	Gasoline	3,300.00	3,199.00	2,399.25	3,300.00
351	Diesel	5,000.00	3,259.23	2,444.42	5,000.00
360	Training	0.00	0.00	0.00	-
380	Uniforms	1,500.00	1,286.40	964.80	2,000.00
387	Vehicle Insurance	2,545.00	2,725.11	2,725.11	3,146.00
388	Beautification Projects	0.00	0.00	0.00	-
	Contengency	5,000.00	7,500.00	0.00	7,500.00
	Total Operating Expense	334,354.92	204,401.32	130,160.16	266,479.70
399	Capital Lease Payments	0.00	16,912.58	16,912.58	16,031.07
400	Capital Outlay	0.00	0.00	0.00	
	Total Expenses	334,354.92	221,313.90	147,072.74	282,510.77

<b>720</b>	<b>ANIMAL CONTROL</b>
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ACCOUNT #	ACCOUNT TITLE	BUDGET 2014-2015	PROJECTED 2013-2014	YTD 2013-2014	BUDGET 2013-2014
101	Salaries	47,713.03	40,624.37	30,468.28	42,491.30
110	Payroll Tax - FICA	3,650.05			
120	Payroll Tax - TEC	207.00			
130	Hospitalization/Dental/Life Ins.	6,889.48			
140	Retirement	8,092.13			
210	Supplies and Materials	300.00	50.15	37.61	300.00
211	Computer Related Expense	75.00	0.00	0.00	75.00
212	Animal Food	150.00	0.00	0.00	150.00
213	Drugs	200.00	0.00	0.00	200.00
214	Health Safety	200.00	213.32	159.99	100.00
233	Small Tools & Equipment	0.00	0.00	0.00	-
235	Field Equipment	250.00	189.13	141.85	250.00
321	Equipment Repair	200.00	0.00	0.00	200.00
324	Vehicle Repair & Maintenance	1,500.00	1,462.77	1,097.08	1,000.00
325	Building Maintenance	1,200.00	446.79	335.09	1,200.00
333	Cell Phone	0.00	0.00	0.00	-
350	Gasoline	3,000.00	3,280.40	2,460.30	2,800.00
360	Training	500.00	0.00	0.00	500.00
361	Inspection Fees - Dues	200.00	166.67	125.00	200.00
	Miscellaneous Expense	0.00	400.00	400.00	-
380	Uniforms	400.00	302.00	226.50	400.00
387	Vehicle Insurance	442.00	389.51	389.51	410.00
	Contengency	1,000.00	1,000.00	0.00	1,000.00
	Total Operating Expense	76,168.68	48,525.11	35,841.21	51,276.30
400	Capital Outlay	0.00	0.00	0.00	-
	Total Expenses	76,168.68	48,525.11	35,841.21	51,276.30

**WATER AND SEWER FUND RECAP**  
**FISCAL YEAR 2014-15**

	<b>BUDGET 2014-2015</b>	<b>PROJECTED 2013-2014</b>	<b>YTD 2013-2014</b>	<b>BUDGET 2013-14</b>
<b>BEGINNING BALANCE</b>	766,488.40	680,095.59	680,095.59	680,095.59
470 Water & Sewer Sales	770,000.00	771,422.93	578,567.20	785,000.00
471 Late Fees	15,000.00	15,000.00	11,306.54	15,000.00
475 Service Connection Fees	4,000.00	4,500.00	3,375.00	4,000.00
479 Other Income	250.00	11,000.00	10,433.09	150.00
485 Interest	500.00	500.00	388.79	500.00
Gain on Sale of Assets	0.00	0.00	0.00	0.00
<b>TOTAL OPERATING REVENUE</b>	789,750.00	802,422.93	604,070.62	804,650.00
492 GRANTS				
Disaster Grant Funds	0.00	500,000.00	278,516.06	500,000.00
2009 Sewer Impv. Grant Funds	0.00	0.00	0.00	0.00
2012 Sewer Rehab. Grant Funds	0.00	0.00	0.00	0.00
494 TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	0.00
<b>TOTAL OTHER REVENUE</b>	0.00	500,000.00	278,516.06	500,000.00
<b>TOTAL FUNDS AVAILABLE</b>	1,556,238.40	1,982,518.52	1,562,682.27	1,984,745.59
<b>EXPENDITURES RECAP</b>				
OPERATING EXPENSE	561,511.98	455,535.51	343,130.00	491,381.54
BILLING	54,790.37	51,252.00	36,445.25	53,600.28
<b>TOTAL OPERATING EXPENSES</b>	616,302.35	506,787.51	379,575.25	544,981.82
Capital Outlay	1,400.00	31,391.99	31,391.99	28,076.24
Debt Service	48,538.53	73,350.62	69,881.17	70,725.83
Transfer to Other Funds	77,000.00	104,500.00	57,825.00	104,500.00
<b>TOTAL NON OPERATING EXPENSES</b>	126,938.53	209,242.61	159,098.16	203,302.07
<b>TOTAL EXPENSES</b>	743,240.88	716,030.12	538,673.41	748,283.89
Disaster Recovery 2.2 Expenses	0.00	500,000.00	183,123.00	500,000.00
2012 CDBG Sewer Rehab Expenses	0.00	0.00	0.00	0.00
<b>TOTAL GRANT EXPENSES</b>	0.00	500,000.00	183,123.00	500,000.00
<b>NET GAIN (LOSS)</b>	46,509.12	86,392.81	160,790.27	56,366.11
<b>BALANCE</b>	812,997.52	766,488.40	840,885.86	736,461.70
DEPRECIATION EXPENSE	200,000.00	200,000.00	140,000.00	200,000.00

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

ACCOUNT #	ACCOUNT TITLE	BUDGET 2014-2015	PROJECTED 2013-2014	YTD 2013-2014	BUDGET 2013-2014
101	Salaries	173,468.37	133,446.03	100,084.52	129,626.90
110	Payroll Taxes-FICA	13,270.33	9,907.41	7,430.56	10,008.26
120	Payroll Taxes-TEC	621.00	762.17	571.63	1,044.00
130	Hospitalization Ins	45,873.90	20,484.64	15,363.48	21,958.99
140	Retirement	29,420.24	21,445.59	16,084.19	21,816.21
145	Employee Related Expense	400.00	262.67	197.00	400.00
210	Supplies-Office	250.00	494.35	370.76	250.00
211	Field Supplies	1,000.00	998.25	748.69	1,200.00
212	Janitorial Supplies	600.00	812.09	609.07	600.00
213	Lab Supplies & Materials	2,000.00	806.27	604.70	3,000.00
214	Health & Safety	900.00	874.71	656.03	900.00
215	Computer Related Expense	400.00	87.88	65.91	400.00
216	O&M Maintenance	1,000.00	661.15	495.86	1,000.00
231	Meters	5,000.00	3,767.47	2,825.60	5,400.00
232	Chemicals-Water	15,000.00	12,028.85	9,021.64	16,000.00
233	Small Tools & Equipment	1,200.00	556.96	417.72	1,500.00
234	Sand, Cement, Fill	4,500.00	8,222.72	6,167.04	4,500.00
235	Water & Sewer Line Repair	7,500.00	10,891.76	8,168.82	6,500.00
236	Sludge Disposal	5,000.00	2,592.07	1,944.05	5,500.00
237	Wastewater System Maintenance	25,000.00	16,747.51	12,560.63	25,000.00
238	Chemicals-Wastewater	7,000.00	6,106.96	4,580.22	7,000.00
239	SSOI-I&I	0.00	0.00	0.00	10,000.00
310	Contract Labor	2,000.00	0.00	0.00	2,000.00
318	Permit Fees	8,000.00	8,154.93	6,116.20	8,000.00
319	Equipment Rental	1,200.00	63.40	47.55	1,500.00
321	Water System Maintenance	20,000.00	22,896.51	17,172.38	20,000.00
322	Lark St. Water Tower	8,903.28	8,903.28	8,903.28	8,903.28
324	Vehicle Maintenance	4,000.00	1,485.43	1,114.07	5,000.00
325	Heavy Equipmnt Expense	10,000.00	2,899.96	2,174.97	10,000.00
326	MLK Ground Strg Tank	7,025.52	6,329.30	6,329.30	6,329.30
327	O&M Elevated Water Tank	7,531.35	7,531.35	7,531.35	7,531.35
328	Generator Maint	6,000.00	14,318.64	10,738.98	6,000.00
330	Natural Gas	2,400.00	2,694.32	2,020.74	1,200.00
331	Electricity	60,000.00	60,399.77	45,299.83	60,000.00
332	Telephone	4,300.00	4,289.20	3,216.90	4,300.00
333	Pagers/Cell Phone	3,000.00	2,361.83	1,771.37	3,000.00
	Miscellaneous Expense	1,000.00	1,255.07	941.30	0.00
350	Gasoline	9,000.00	8,553.59	6,415.19	9,500.00
351	Diesel	750.00	874.19	655.64	750.00
360	Training	2,000.00	1,000.00	750.00	2,000.00
361	Dues & Subscriptions	250.00	186.67	140.00	250.00
362	Storm Water Runoff Comp	14,000.00	9,666.53	7,249.90	2,500.00

## WATER AND SEWER EXPENSE

## TREATMENT &amp; PRODUCTION OPERATIONS

ACCOUNT #	ACCOUNT TITLE	BUDGET 2014-2015	PROJECTED 2013-2014	YTD 2013-2014	BUDGET 2013-2014
380	Uniforms	1,500.00	1,407.13	1,055.35	1,500.00
381	Chemical Analysis	9,500.00	8,389.09	6,291.82	10,000.00
384	Bond Fees	350.00	666.67	500.00	350.00
385	Advertising	2,000.00	2,040.64	1,530.48	2,000.00
386	Workers Compensation	3,607.00	3,884.68	3,884.68	4,082.25
387	General & Vehicle Ins.	11,791.00	10,280.10	10,280.10	11,081.00
388	Engineering Fees	12,000.00	3,045.75	2,030.50	20,000.00
389	Engineering Fees SSEO	0.00	0.00	0.00	0.00
	Answering Service	0.00	0.00	0.00	0.00
390	WIP-	0.00	0.00	0.00	0.00
	Disaster Recovery Expense	0.00	0.00	0.00	0.00
	Contengency	10,000.00	10,000.00	0.00	10,000.00
	<b>Total Operating Expenses</b>	<b>561,511.98</b>	<b>455,535.51</b>	<b>343,130.00</b>	<b>491,381.54</b>
400	Capital Lease Payments	0.00	8,076.24	8,076.24	8,076.24
	Capital Outlay	0.00	23,315.75	23,315.75	20,000.00
	Transfer to Capital Replace	27,000.00	27,000.00	20,250.00	27,000.00
	Transfer to Grants	0.00	27,500.00	0.00	27,500.00
	Transfer to General fund	50,000.00	50,000.00	37,575.00	50,000.00
	<b>Total Department Expenses</b>	<b>638,511.98</b>	<b>591,427.50</b>	<b>432,346.99</b>	<b>\$ 623,957.78</b>
	Depreciation	200,000.00	200,000.00	140,000.00	200,000.00
	Fund Expense	838,511.98	791,427.50	572,346.99	823,957.78

511 BILLING CLERK

ACCOUNT #	ACCOUNT TITLE	BUDGET 2014-2015	PROJECTED 2013-2014	YTD 2013-2014	BUDGET 2013-2014
101	Salaries	22,592.96	21,194.83	15,896.12	21,912.70
110	Payroll Taxes-fica	3,357.46	3,112.01	2,334.01	3,257.97
120	Payroll Taxes-TEC	207.00	274.84	206.13	250.00
130	Hospitalization Ins	6,889.48	6,712.08	5,034.06	6,712.07
140	Retirement	7,443.47	6,962.79	5,222.09	7,167.54
210	Supplies	1,000.00	259.41	194.56	1,000.00
212	Computer Expenses	500.00	0.00	0.00	500.00
215	Postage	3,600.00	3,600.00	1,700.00	3,600.00
311	Audit Fees	5,000.00	5,000.00	5,000.00	5,000.00
321	Equipment Repair & Maint	1,200.00	1,120.00	840.00	1,200.00
	Cash Over/Short	0.00	(8.96)	(6.72)	0.00
	Customer Adjustment Account	0.00	25.00	25.00	0.00
393	Bad Debt Expense	3,000.00	3,000.00	0.00	3,000.00
	Total Operating Expense	54,790.37	51,252.00	36,445.25	53,600.28
400	Capital Outlay	1,400.00	0.00	0.00	0.00
	Total Expenses	56,190.37	51,252.00	\$ 36,445.25	\$ 53,600.28
<b>Other Current Expense-Debt Service</b>					
101	Debt Service- Principal SIB	32,770.03	31,509.64	31,509.64	31,509.64
	Debt Service- Interest SIB	1,310.80	2,571.19	2,571.19	2,571.19
	Debt Service- Principal Ser. 2000 REFUNDEI	7,650.00	8,160.00	8,160.00	25,000.00
	Debt Service- Interest Ser. 2000 REFUNDEI	6,807.70	7,649.79	4,180.34	11,645.00
	Bond Issuance Cost	0.00	23,460.00	23,460.00	0.00
		48,538.53	73,350.62	69,881.17	70,725.83

**GARBAGE FUND  
REFUSE COLLECTION  
FISCAL YEAR 2014-15**

	BUDGET 2014-2015	PROJECTED 2013-2014	YTD 2013-2014	BUDGET 2013-2014
BEGINNING BALANCE	105,218.90	106,511.40	106,511.40	106,511.40
<u>Revenues:</u>				
470 Garbage Collection Fees	445,230.77	428,938.29	321,703.72	469,915.75
473 Franchise Fees-Roll Offs	600.00	630.95	473.21	1,000.00
479 Other Income	100.00	155.00	116.25	100.00
485 Interest	300.00	309.04	231.78	300.00
Total Operating Revenues	446,230.77	430,033.28	322,524.96	471,315.75
Disaster Recovery Funds	0.00	0.00	0.00	0.00
Total Revenues	446,230.77	430,033.28	322,524.96	471,315.75
<u>610 Expenses:</u>				
101 Salaries	43,740.91	41,942.17	31,456.63	42,440.40
110 Payroll Taxes FICA	3,346.18	3,003.72	2,252.79	3,246.69
115 Employee Incentives	0.00	0.00	0.00	0.00
120 Payroll Taxes-TEC	200.00	198.31	198.31	250.00
130 Employee Insurance	9,429.03	9,177.60	6,883.20	9,177.57
140 Retirement	7,418.46	6,973.31	5,229.98	7,142.72
210 Supplies & Printed Forms	750.00	500.00	17.67	1,000.00
212 Computer Related Expense	1,650.00	1,000.00	656.00	1,000.00
311 Audit Fees	5,000.00	5,000.00	5,000.00	5,000.00
321 Office Equipment Repair	200.00	200.00	150.00	200.00
Hazardous Waste Expense	0.00	0.00	0.00	50.00
337 Garbage Collectio/Disposal Expense	252,779.85	248,320.67	186,240.50	250,593.81
338 Brush/Limb Collection Disposal Expense	2,000.00	2,162.51	1,621.88	2,000.00
393 Bad Debt Expense	2,250.00	2,250.00	0.00	1,500.00
Total Operating Expense	328,764.43	320,728.28	239,706.96	323,601.19
400 Capital Outlay	0.00	597.50	597.50	0.00
Transfer To Other Funds	110,000.00	110,000.00	82,575.00	110,000.00
Total Expenses	438,764.43	431,325.78	322,879.46	433,601.19
Net Gain (Loss)	7,466.34	(1,292.50)	(354.50)	37,714.56
ENDING CASH BALANCE	112,685.24	105,218.90	106,156.90	144,225.96
Depreciation	179.00	179.00	0.00	820.00
Fund Expense	438,943.43	431,504.78	322,879.46	434,421.19

<b>Debt Service</b>				
<b>FISCAL YEAR 2014-15</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>YTD</b>	<b>BUDGET</b>
	2014-2015	2013-2014	2013-2014	2013-2014
BEGINNING BALANCE	9,322.39	23,134.55	23,134.55	23,134.55
<b>REVENUES</b>				
Property Taxes - I&S	60,660.88	60,468.14	59,197.56	60,468.14
Penalty & Interest - I&S	600.00	600.00	564.84	600.00
Interest Income	15.00	15.00	10.35	15.00
<b>Total Revenues</b>	<b>61,275.88</b>	<b>61,083.14</b>	<b>59,772.75</b>	<b>61,083.14</b>
<b>EXPENSES</b>				
2013 Refunding COs Debt Svc. - Principal	37,350.00	39,840.00	39,840.00	15,000.00
2013 Refunding COs Debt Svc. - Interest	33,237.56	35,055.30	18,116.24	39,562.50
2014 Series COs Debt Svc. - Principal	21,000.00			
2014 Series COs Debt Svc. - Interest	14,022.00			
<b>Total Expenses</b>	<b>105,609.56</b>	<b>74,895.30</b>	<b>57,956.24</b>	<b>54,562.50</b>
<b>TRANSFERS</b>				
From I&S Account	38,400.00			
From W/S Impv Fund	7,000.00			
Net Gain(Loss)	1,066.32	(13,812.16)	1,816.51	6,520.64
ENDING CASH BALANCE	10,388.71	9,322.39	24,951.06	29,655.19