



**City of Harlem**

**2014 Budget**



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## General Fund

The General Fund is supported by revenue items such as property taxes, Local Option Sales Tax (LOST), franchise fees, beer and wine license fees, occupational license fees, municipal court fines, and building permit fees. It also contains funds from garbage services, insurance premium taxes, festival registrations, and memorabilia sales.

Proceeds from these sources are used to fund the operations of the Administrative Department, Police Department, Fire Department, Streets and Drains, Museum, Senior Center, Community Center, and the Oliver Hardy Festival.

### General Fund Summary

The following is a summary of the General Fund and shows a balanced budget as required by law. Detail on each department/category is shown later in this document.

	<b>2014 Budget Total</b>	2013 Forecast	2013 Original Budget	2013 PROJECTED Under (Over) Budget	% Change '13 Budget - '14 Budget	% of Total Expenses
<b><u>Revenues</u></b>						
Non-Divisional	<b>2,345,018</b>	2,035,045	2,047,475	12,431	14.53%	
<b>Total Revenues</b>	<b>2,345,018</b>	<b>2,035,045</b>	<b>2,047,475</b>	<b>12,431</b>	<b>14.53%</b>	
<b><u>Expenditures/Expenses</u></b>						
Administrative	<b>524,975</b>	449,391	453,012	3,621	15.89%	22.39%
Police	<b>952,210</b>	970,944	834,173	(136,771)	14.15%	40.61%
Fire	<b>166,447</b>	144,011	86,192	(57,819)	93.11%	7.10%
Streets and Drains	<b>326,479</b>	281,698	343,088	61,390	-4.84%	13.92%
Garbage	<b>265,740</b>	254,500	228,000	(26,500)	16.55%	11.33%
Meals on Wheels	<b>17,000</b>	18,751	20,000	1,249	-15.00%	0.72%
Senior Citizens Center	<b>31,671</b>	19,059	19,840	781	59.63%	1.35%
Community Center	<b>15,300</b>	17,275	15,150	(2,125)	0.99%	0.65%
Festival	<b>19,565</b>	19,308	17,265	(2,043)	13.32%	0.83%
Museum	<b>25,631</b>	25,116	30,755	5,639	16.66%	1.09%
<b>Total Expenditures/Expenses</b>	<b>2,345,018</b>	<b>2,200,054</b>	<b>2,047,475</b>	<b>(152,579)</b>	<b>14.53%</b>	
<b>Revenues Over (Under) Expenses</b>	<b>(0)</b>	<b>(165,009)</b>	<b>0</b>	<b>165,009</b>	<b>n/a</b>	

## Revenues

Some items of note in the 2014 General Fund Revenue Budget:

- Assumes a **Millage Rate of 7.35 – no increase over 2013** – and an increase of \$3,000 in collections.
- A new line item for Motor Vehicle Title Tax with an annual budget of \$96,000. This is due to a recent change in state law.
- **LOST collections of \$650,000** – an increase of approximately \$25,000 over the 2013 projection and a \$65,000 decrease from the 2013 budget of \$715,000
- A 3% increase in the Garbage/Recycle Service revenue, reflecting the contractual increase.
- **Municipal Court Fines of \$132,800**, a substantial increase over \$75,000 that was budgeted in 2013.
- A \$240,000 amount is shown in the “Proceeds from Reserves” line item to offset the 2 annual payments for the Public Safety Building that are included in the Police Department budget. It is fully expected that these payments will be paid from SPLOST proceeds rather than from Reserves.

**[The remainder of this page is intentionally left blank. The 2014 General Fund Revenue Budget begins on the following page.]**

	2014 Budget Total	2013 Forecast	2013 Original Budget Total	2013 PROJECTED Over (Under) Budget	% Change '13 Budget - '14 Budget	% of Total Revenue (2014)
<b><u>Taxes</u></b>						
<b>General Property Taxes</b>						
Real Property - Current Year	346,458	340,325	343,458	(3,133)	0.87%	14.77%
Real Property - Prior Year	7,000	6,069	7,500	(1,431)	-6.67%	0.30%
Motor Vehicle Tax	30,000	30,733	26,000	4,733	15.38%	1.28%
Motor Vehicle Title Tax	96,000	91,410	0	91,410	#DIV/0!	4.09%
Mobile Home Tax	1,000	1,044	1,000	44	0.00%	0.04%
Real Estate Tax - Intang	1,500	1,679	1,100	579	36.36%	0.06%
Franchise Tax	135,000	135,473	129,325	6,148	4.39%	5.76%
<b>Total General Property Taxes</b>	<b>616,958</b>	<b>606,733</b>	<b>508,383</b>	<b>98,350</b>	<b>21.36%</b>	<b>26.31%</b>
<b>General Sales &amp; Use Taxes</b>						
Local Option Sales Tax	650,000	625,944	715,948	(90,004)	-9.21%	27.72%
<b>Total Gen Sales &amp; Use Tax</b>	<b>650,000</b>	<b>625,944</b>	<b>715,948</b>	<b>(90,004)</b>	<b>-9.21%</b>	<b>27.72%</b>
<b>Selective Sales &amp; Use Taxes</b>						
Hotel/Motel Taxes	500	635	600	35	-16.67%	0.02%
<b>Total Selective Sales &amp; Use Taxes</b>	<b>500</b>	<b>635</b>	<b>600</b>	<b>35</b>	<b>-16.67%</b>	<b>0.02%</b>
<b>Business Taxes</b>						
Insurance Premium Tax	132,000	137,523	125,000	12,523	5.60%	5.63%
<b>Total Business Taxes</b>	<b>132,000</b>	<b>137,523</b>	<b>125,000</b>	<b>12,523</b>	<b>5.60%</b>	<b>5.63%</b>
<b>Total Taxes</b>	<b>1,399,458</b>	<b>1,370,835</b>	<b>1,349,931</b>	<b>20,904</b>	<b>3.67%</b>	<b>59.68%</b>
<b><u>Licenses &amp; Permits</u></b>						
<b>Business Licenses</b>						
Beer & Wine	50,000	54,214	48,000	6,214	4.17%	2.13%
Occupational License	29,000	30,792	28,000	2,792	3.57%	1.24%
<b>Total Business Licenses</b>	<b>79,000</b>	<b>85,006</b>	<b>76,000</b>	<b>9,006</b>	<b>3.95%</b>	<b>3.37%</b>
<b>Non-Business Licenses &amp; Permits</b>						
Zoning & Land Use Permit	3,500	1,953	1,000	953	250.00%	0.15%
Dog Tags	6	6	8	(2)	-25.00%	0.00%
Golf Cart Decals	150	135	150	(15)	0.00%	0.01%

	2014 Budget Total	2013 Forecast	2013 Original Budget Total	2013 PROJECTED Over (Under) Budget	% Change '13 Budget - '14 Budget	% of Total Revenue (2014)
<b>Total Non-Bus Licenses &amp; Perm</b>	<b>3,656</b>	2,094	1,158	936	215.72%	0.16%
<b>Regulatory Fees</b>						
Building Permits	<b>9,500</b>	6,898	5,500	1,398	72.73%	0.41%
Other - Lot Fees (Subdiv.)	<b>0</b>	0	0	0	#DIV/0!	0.00%
Other - Land Disturbance	<b>0</b>	0	0	0	#DIV/0!	0.00%
Other - Contractor Regis.	<b>1,000</b>	980	600	380	66.67%	0.04%
<b>Total Regulatory Fees</b>	<b>10,500</b>	7,878	6,100	1,778	72.13%	0.45%
<b>Pen/Int Delinquent Lic/Permits</b>						
Business License Penalty	<b>16</b>	1	15	(15)	6.67%	0.00%
<b>Total Pen/Int Del Lic/Permits</b>	<b>16</b>	1	15	(15)	6.67%	0.00%
<b>Total License &amp; Permits</b>	<b>93,172</b>	<b>94,979</b>	<b>83,273</b>	<b>11,706</b>	<b>11.89%</b>	<b>3.97%</b>
<b>Intergovernmental</b>						
<b>Federal Government Grants</b>						
Brownfield Grant - EPA	<b>0</b>	0	0	0	#DIV/0!	0.00%
<b>Total Federal Government Grants</b>	<b>0</b>	0	0	0	#DIV/0!	0.00%
<b>State Government Grants</b>						
Homeland Security Grants	<b>0</b>	0	0	0	#DIV/0!	0.00%
CSRA RDC-MOW & Cong Meal	<b>17,000</b>	16,229	17,000	(771)	0.00%	0.72%
GMA Safety Grants	<b>0</b>	6,000	0	6,000	#DIV/0!	0.00%
<b>Total State Government Grants</b>	<b>17,000</b>	22,229	17,000	5,229	0.00%	0.72%
<b>Total Intergovernmental</b>	<b>17,000</b>	<b>22,229</b>	<b>17,000</b>	<b>5,229</b>	<b>0.00%</b>	<b>0.72%</b>
<b>Charges for Services</b>						
<b>Public Safety</b>						
Fire Protection Subs	<b>450</b>	450	400	50	12.50%	0.02%
<b>Total Public Safety</b>	<b>450</b>	450	400	50	12.50%	0.02%
<b>Utilities/Enterprise</b>						
Garbage/Recycle Service	<b>378,438</b>	366,265	348,000	18,265	8.75%	16.14%

	<b>2014 Budget Total</b>	2013 Forecast	2013 Original Budget Total	2013 PROJECTED Over (Under) Budget	% Change '13 Budget - '14 Budget	% of Total Revenue (2014)
<b>Total Utilities/Enterprise</b>	<b>378,438</b>	366,265	348,000	18,265	8.75%	16.14%
<b>Culture &amp; Recreation</b>						
Festival Registrations	<b>22,500</b>	19,000	20,000	(1,000)	12.50%	0.96%
Memorabilia Sales	<b>14,000</b>	15,214	12,000	3,214	16.67%	0.60%
City/Museum Events	<b>1,600</b>	600	0	600	#DIV/0!	0.07%
Parade Registrations	<b>400</b>	335	0	335	#DIV/0!	0.02%
<b>Total Exhibit &amp; Exhibition Fees</b>	<b>38,500</b>	35,149	32,000	3,149	20.31%	1.64%
<b>Other Charges for Services</b>						
Collection Fees - GA Power	<b>600</b>	600	600	0	0.00%	0.03%
Other - Festival	<b>0</b>	0	0	0	#DIV/0!	0.00%
<b>Total Other Charges for Services</b>	<b>600</b>	600	600	0	0.00%	0.03%
<b>Total Charges for Services</b>	<b>417,988</b>	<b>402,464</b>	<b>381,000</b>	<b>21,464</b>	<b>9.71%</b>	<b>17.82%</b>
<b>Fines &amp; Forfeitures</b>						
<b>Fines &amp; Forfeitures</b>						
Municipal Court Fines	<b>132,800</b>	98,862	75,000	23,862	77.07%	5.66%
<b>Total Fines &amp; Forfeitures</b>	<b>132,800</b>	<b>98,862</b>	<b>75,000</b>	<b>23,862</b>	<b>77.07%</b>	<b>5.66%</b>
<b>Investment Income</b>						
<b>Interest Revenues</b>						
Interest Earned - Banks	<b>500</b>	558	360	198	38.89%	0.02%
Misc. Interest - Taxes	<b>1,000</b>	1,040	1,000	40	0.00%	0.04%
<b>Total Interest Revenues</b>	<b>1,500</b>	1,598	1,360	238	10.29%	0.06%
<b>Total Investment Income</b>	<b>1,500</b>	<b>1,598</b>	<b>1,360</b>	<b>238</b>	<b>10.29%</b>	<b>0.06%</b>
<b>Contributions &amp; Donations</b>						
Cont & Don - Private Sources	<b>5,500</b>	5,650	3,500	2,150	57.15%	0.23%
City/County/CCCVB	<b>3,000</b>	3,000	3,000	0	0.00%	0.13%
Sponsorships-Events	<b>7,000</b>	6,945	6,000	945	16.67%	0.30%
<b>Total Cont &amp; Don</b>	<b>15,500</b>	<b>15,595</b>	<b>12,500</b>	<b>3,095</b>	<b>24.00%</b>	<b>0.66%</b>

	2014 Budget Total	2013 Forecast	2013 Original Budget Total	2013 PROJECTED Over (Under) Budget	% Change '13 Budget - '14 Budget	% of Total Revenue (2014)
<b><u>Miscellaneous</u></b>						
<b>Rents &amp; Royalties</b>						
Rent/Maint Inc - Comm Ctr	18,000	18,000	18,000	0	0.00%	0.77%
Rent Income - Senior Center	0	1,600	3,600	(2,000)	-100.00%	0.00%
<b>Total Rents &amp; Royalties</b>	<b>18,000</b>	<b>19,600</b>	<b>21,600</b>	<b>(2,000)</b>	<b>-16.67%</b>	<b>0.77%</b>
<b><u>Other - Miscellaneous</u></b>						
Misc Inc - Senior Center	0	0	1,680	(1,680)	-100.00%	0.00%
Penalty - Garbage	7,200	6,669	6,900	(231)	4.35%	0.31%
Returned Check Fees	2,400	2,214	1,800	414	33.33%	0.10%
<b>Total Other - Miscellaneous</b>	<b>9,600</b>	<b>8,883</b>	<b>10,380</b>	<b>(1,497)</b>	<b>-7.51%</b>	<b>0.41%</b>
<b>Total Miscellaneous</b>	<b>27,600</b>	<b>28,483</b>	<b>31,980</b>	<b>(3,497)</b>	<b>-13.70%</b>	<b>1.18%</b>
<b><u>Other Financing Sources</u></b>						
<b>Interfund Transfers</b>						
OP Trfrs In-SPLOST 11-16	0	0	240,678	(240,678)	-100.00%	0.00%
OP Transfers In-Cap Proj	0	0	0	0	#DIV/0!	0.00%
<b>Total Interfund Transfers</b>	<b>0</b>	<b>0</b>	<b>240,678</b>	<b>(240,678)</b>	<b>-100.00%</b>	<b>0.00%</b>
<b>Proceeds of Gen Fixed Assets</b>						
Other Financing Sources	0	0	0	0	#DIV/0!	0.00%
<b>Total Proc of Gen Fixed Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	<b>0.00%</b>
<b>Proceeds from Reserves</b>						
Reserves	240,000	0	0	0	#DIV/0!	10.23%
<b>Total Proceeds from Reserves</b>	<b>240,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	<b>10.23%</b>
<b>Total Other Financing Sources</b>	<b>240,000</b>	<b>0</b>	<b>240,678</b>	<b>(240,678)</b>	<b>-0.28%</b>	<b>10.23%</b>
<b>Total Revenues</b>	<b>2,345,018</b>	<b>2,035,045</b>	<b>2,192,722</b>	<b>(157,677)</b>	<b>6.95%</b>	<b>100.00%</b>

[The remainder of this page is intentionally left blank. The 2014 General Fund –  
Administrative Department Budget begins on the following page.]



## Administrative Department

Some items of note in the 2014 General Fund – Administrative Department budget:

- Staff included in this budget are three salaried full-time employees, one hourly full-time employee, and one hourly part-time employee. This reflects the current staffing level, and no additional staff is contemplated by this budget.
- A 2% Cost-of-living adjustment is factored in for all employees effective January 1, 2014, and a 3% merit increase is factored in effective July 1.
- A 20% increase in Employee Insurance is included effective June 1.
- In the Professional Fees line item, \$15,000 is budgeted to fund a portion of an Urban Redevelopment Plan, and \$3,500 is budgeted to fund a CDBG application.
- In the Building Maintenance/Repairs line item, \$20,000 is included for the demolition of the Hoyle House and \$1,500 is budgeted for the purchase and installation of a sound system in the City Hall lobby.
- In the Vehicles line item, \$1,500 is budgeted for the purchase of a used vehicle for use by Administrative staff for code enforcement, planning and zoning activities, and travel to trainings and other events.

	<b>2014 Budget Total</b>	2013 Forecast	2013 Original Budget Total	2013 Amended Budget Total	2013 PROJECTED Under (Over) Amended Budget	% Change '13 Budget - '14 Budget
<b>Expenditures/Expenses</b>						
<b><u>Personal Services &amp; Employee Benefits</u></b>						
<u>Personal Services - Salaries &amp; Wages</u>						
Salaries	<b>196,151</b>	175,638	184,902	184,902	9,264	6.08%
Salaries - Overtime	<b>1,000</b>	902	1,000	1,000	98	0.00%
<b>Total Pers Svcs - Salary &amp; Wages</b>	<b>197,151</b>	176,540	185,902	185,902	9,362	6.05%

	<b>2014 Budget Total</b>	2013 Forecast	2013 Original Budget Total	2013 Amended Budget Total	2013 PROJECTED Under (Over) Amended Budget	% Change '13 Budget - '14 Budget
<u>Pers Svcs - Employee Benefit</u>						
Employee Insurance	<b>30,820</b>	25,516	15,687	24,687	(829)	96.46%
P/R Taxes - FICA/MEDI	<b>15,082</b>	14,290	14,222	14,222	(69)	6.05%
Retirement - GMA	<b>26,328</b>	27,048	27,048	27,048	0	-2.66%
Retirement - Met Life	<b>0</b>	0	0	0	0	#DIV/0!
Unemployment Insurance	<b>190</b>	181	500	500	319	-62.00%
Worker's Compensation	<b>300</b>	228	650	650	422	-53.85%
Wellness Benefits	<b>2,112</b>	0	0	0	0	#DIV/0!
Comp - Mayor & Council	<b>19,200</b>	19,200	19,200	19,200	0	0.00%
Comp 12.50 Cnc./Fire Crdt	<b>756</b>	756	756	756	0	0.00%
<b>Total Pers Svcs-Employee Benef</b>	<b>94,788</b>	87,219	78,063	87,063	(156)	21.43%
<b>Total Pers Svcs &amp; Employee Ben</b>	<b>291,939</b>	<b>263,759</b>	<b>263,965</b>	<b>272,965</b>	9,206	<b>10.60%</b>
<u>Purchased/Contracted Services</u>						
<u>Purchased Prof &amp; Tech Service</u>						
Attorney's Fees	<b>44,000</b>	48,326	35,000	35,000	(13,326)	25.71%
Election/Tax Assess Fees	<b>7,000</b>	9,924	8,000	8,000	(1,924)	-12.50%
Auditor's Fees	<b>7,000</b>	6,820	6,200	6,820	0	12.90%
Engineering Fees	<b>3,000</b>	2,596	2,000	2,600	4	50.00%
Bank & Credit Card Fees	<b>5,400</b>	5,172	4,920	4,920	(252)	9.76%
Professional Fees	<b>18,500</b>	0	0	0	0	#DIV/0!
<b>Total Purchase Prof &amp; Tech Svc</b>	<b>84,900</b>	72,838	56,120	57,340	(15,498)	51.28%
<u>Purchased Property Services</u>						
Janitorial & Supplies	<b>2,500</b>	1,911	2,800	2,800	889	-10.71%
Equipment Maint/Repairs	<b>1,320</b>	2,998	792	2,092	(906)	66.67%
Building Maint/Repairs	<b>23,000</b>	2,630	2,000	2,630	0	1050.00%
Equipment Lease	<b>2,760</b>	2,623	2,400	2,600	(23)	%
<b>Total Purchased Property Serv</b>	<b>29,580</b>	10,162	7,992	10,122	(40)	270.12%
<u>Other Purchased Services</u>						
Blanket & Fleet Ins	<b>16,650</b>	16,644	15,500	16,650	6	7.42%
Communications - Postage	<b>7,000</b>	6,803	4,800	4,800	(2,003)	45.83%
Communications - Telephone	<b>9,000</b>	9,061	7,860	7,860	(1,201)	14.50%
Communications - Email	<b>432</b>	387	528	528	141	-18.18%

	<b>2014 Budget Total</b>	2013 Forecast	2013 Original Budget Total	2013 Amended Budget Total	2013 PROJECTED Under (Over) Amended Budget	% Change '13 Budget - '14 Budget
Communications - Cable	<b>900</b>	0	0	0	0	#DIV/0!
Advertising	<b>4,750</b>	4,166	2,500	3,500	(666)	90.01%
Meetings/Travel Expenses	<b>12,000</b>	10,436	10,000	10,000	(436)	20.00%
Dues & Subscriptions	<b>6,500</b>	6,298	6,500	6,500	202	0.00%
Education and Training	<b>6,000</b>	4,349	4,000	4,000	(349)	50.00%
Contractual - Svc Agreemts	<b>17,000</b>	16,922	17,000	17,000	78	0.00%
Miscellaneous	<b>240</b>	115	240	240	125	0.00%
<b>Total Other Purchased Services</b>	<b>80,472</b>	75,181	68,928	71,078	(4,103)	16.75%
<b>Total Purchased/Contractred Svc</b>	<b>194,952</b>	<b>158,181</b>	<b>133,040</b>	<b>138,540</b>	(19,641)	<b>46.54%</b>
<b><u>Supplies</u></b>						
Supplies						
Office Supplies	<b>2,750</b>	2,022	2,000	2,000	(22)	37.50%
Mat/Supp/Printing	<b>11,000</b>	8,746	7,500	9,000	254	46.67%
Utilities - Natural Gas	<b>1,582</b>	1,576	1,260	1,260	(316)	25.52%
Utilities - Power	<b>10,000</b>	7,875	10,000	10,000	2,125	0.00%
Vehicle - Gas & Oil	<b>600</b>	0	0	0	0	#DIV/0!
Books	<b>0</b>	0	0	0	0	#DIV/0!
<b>Total Supplies</b>	<b>25,932</b>	<b>20,219</b>	<b>20,760</b>	<b>22,260</b>	2,041	<b>24.91%</b>
<b><u>Capital Outlay</u></b>						
<b><u>Property</u></b>						
Buildings	<b>0</b>	0	0	0	0	#DIV/0!
<b>Total Property</b>	<b>0</b>	0	0	0	0	#DIV/0!
<b><u>Machinery &amp; Equipment</u></b>						
Computers	<b>0</b>	0	0	0	0	#DIV/0!
Vehicles	<b>1,500</b>	0	0	0	0	#DIV/0!
<b>Total Machinery &amp; Equipment</b>	<b>1,500</b>	0	0	0	0	#DIV/0!
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	0	<b>#DIV/0!</b>
<b><u>Other Costs</u></b>						
<b><u>Intergovernmental</u></b>						
Trnsfrs to Cap Proj Fund	<b>0</b>	0	0	0	0	#DIV/0!
Transfer Out - SPLOST 2011	<b>0</b>	0	0	0	0	#DIV/0!

	<b>2014 Budget Total</b>	2013 Forecast	2013 Original Budget Total	2013 Amended Budget Total	2013 PROJECTED Under (Over) Amended Budget	% Change '13 Budget - '14 Budget
Total Intergovernmental	<b>0</b>	0	0	0	0	#DIV/0!
<u>Contingencies</u>						
Contingency	<b>152</b>	0	31,961	15,961	15,961	-99.52%
Activity Fund	<b>12,000</b>	7,232	12,000	12,000	4,768	0.00%
Total Contingencies	<b>12,152</b>	7,232	43,961	27,961	20,729	-72.36%
<b>Total Other Costs</b>	<b>12,152</b>	<b>7,232</b>	<b>43,961</b>	<b>27,961</b>	<b>20,729</b>	<b>-72.36%</b>
<b>Total Expenditures/Expenses</b>	<b>524,975</b>	<b>449,391</b>	<b>461,726</b>	<b>461,726</b>	<b>12,335</b>	<b>13.70%</b>

**[The remainder of this page is intentionally left blank. The 2014 General Fund – Police Department Budget begins on the following page.]**

## Police Department

Some items of note in the 2014 General Fund – Police Department budget:

- **Full-time staff** contemplated by this budget consists of **seven Police Officers** – an **increase of one over prior years** – with one of those officers being salaried and the remaining hourly; four Communications Officers and one Police Chief.
- The budget allows for **four part-time Police Officer shifts per month** and **eight part-time Communications Officer shifts per month**.
- In the **Salaries – Overtime** line item, **\$14,735** is allocated for **regular recurring Communications Officer overtime** and the **remaining \$5,000** is allocated for **Police Officer overtime**.
- A **2% Cost-of-living adjustment** is factored in for all employees effective January 1, 2014, and a **3% merit increase** is factored in effective July 1.
- A **20% increase in Employee Insurance** is included effective June 1.
- In the Other Equipment line item, **\$25,000** is included for the purchase and installation of a **tag reader**.

	<b>2014 Budget Total</b>	2013 Forecast	2013 Original Budget Total	2013 Amended Budget Total	2013 PROJECTED Under (Over) Amended Budget	% Change '13 Budget - '14 Budget
Expenditures/Expenses						
<b><u>Personal Svcs &amp; Employee Ben</u></b>						
<b><u>Personal Svcs - Salaries &amp; Wage</u></b>						
Salaries	<b>375,048</b>	380,575	370,803	370,803	(9,772)	1.14%
Salaries - Overtime	<b>19,735</b>	34,128	19,555	22,305	(11,823)	0.92%
<b>Total Pers Svcs - Salary &amp; Wages</b>	<b>394,782</b>	414,703	390,358	393,108	(21,595)	1.13%
<b>Person Svcs - Employee Benefit</b>						

	<b>2014 Budget Total</b>	2013 Forecast	2013 Original Budget Total	2013 Amended Budget Total	2013 PROJECTED Under (Over) Amended Budget	% Change '13 Budget - '14 Budget
Employee Insurance	<b>60,647</b>	42,538	41,448	40,148	(2,390)	46.32%
P/R Taxes - FICA/MEDI	<b>30,201</b>	31,373	29,862	29,862	(1,511)	1.13%
Retirement - GMA	<b>52,944</b>	49,466	56,484	56,484	7,018	-6.27%
Retirement - Met Life	<b>0</b>	417	0	1,500	1,083	#DIV/0!
Unemployment Insurance	<b>1,300</b>	877	1,300	1,300	423	0.00%
Worker's Compensation	<b>13,000</b>	11,166	13,500	12,000	834	-3.70%
Wellness Benefits	<b>1,584</b>	0	0		0	#DIV/0!
<b>Total Pers Svcs - Employee Benef</b>	<b>159,676</b>	135,837	142,594	141,294	5,457	11.98%
<b>Total Personal Svcs &amp; Employee Ben</b>	<b>554,458</b>	<b>550,540</b>	<b>532,952</b>	<b>534,402</b>	<b>(16,138)</b>	<b>4.04%</b>
<b><u>Purchased/Contracted Services</u></b>						
<b>Purchased Prof &amp; Tech Service</b>						
Attorney's Fees	<b>1,000</b>	805	1,000	1,000	195	0.00%
<b>Total Purchased Prof &amp; Tech Service</b>	<b>1,000</b>	805	1,000	1,000	195	0.00%
<b>Purchased Property Services</b>						
Janitorial & Supplies	<b>3,000</b>	2,832	3,300	3,300	468	-9.09%
Vehicle Maint/Repairs	<b>9,250</b>	9,750	7,000	7,000	(2,750)	32.15%
Equipment Maint/Repairs	<b>8,500</b>	9,194	6,656	9,056	(138)	27.71%
Comm - Fees & Repairs	<b>2,000</b>	2,297	2,000	2,000	(297)	0.00%
Building Maint/Repairs	<b>3,400</b>	4,680	3,400	3,400	(1,280)	-0.01%
Equipment Lease	<b>2,292</b>	2,292	2,520	2,520	228	
<b>Total Purchased Property Services</b>	<b>28,442</b>	31,045	24,876	27,276	(3,769)	14.34%
<b>Other Purchased Services</b>						
Blanket & Fleet Ins	<b>12,600</b>	12,565	15,000	12,600	35	-16.00%
Communications - Postage	<b>250</b>	118	750	250	132	-66.67%
Communications - Telephone	<b>9,600</b>	8,892	5,940	6,440	(2,452)	61.62%
Communications - Email	<b>1,008</b>	815	864	864	49	16.67%
Communications - Cable	<b>660</b>	744	0	700	(44)	
Advertising	<b>500</b>	410	1,500	750	340	-66.67%
Meetings/Travel Expense	<b>3,250</b>	4,694	5,000	5,000	306	-35.00%
Dues & Subscriptions	<b>2,020</b>	447	500	1,250	803	304.00%
Education and Training	<b>6,000</b>	3,925	3,500	3,500	(425)	71.43%
Contractual-Svc Agreemts	<b>540</b>	484	540	640	156	0.00%

	<b>2014 Budget Total</b>	2013 Forecast	2013 Original Budget Total	2013 Amended Budget Total	2013 PROJECTED Under (Over) Amended Budget	% Change '13 Budget - '14 Budget
Muni Court - Judge, Attys	<b>10,800</b>	10,550	10,800	10,800	250	0.00%
Jail	<b>0</b>	0	0	0	0	#DIV/0!
Miscellaneous	<b>500</b>	546	250	1,000	454	100.00%
<b>Total Other Purchased Services</b>	<b>47,728</b>	44,190	44,644	43,794	(396)	6.91%
<b>Total Purchased/Contracted Svc</b>	<b>77,170</b>	<b>76,040</b>	<b>70,520</b>	<b>72,070</b>	<b>(3,970)</b>	<b>9.43%</b>
<b>Supplies</b>						
<b>Supplies</b>						
Office Supplies	<b>2,000</b>	1,547	4,000	4,000	2,453	-50.00%
Mat/Supp/Printing	<b>4,250</b>	4,352	5,000	5,000	648	-15.00%
Utilities - Natural Gas	<b>0</b>	107	0	200	93	#DIV/0!
Utilities - Power	<b>14,400</b>	15,055	19,200	19,000	3,945	-25.00%
Vehicle - Gas & Oil	<b>26,250</b>	29,918	33,000	33,000	3,082	-20.45%
Books	<b>0</b>	0	0	0	0	#DIV/0!
Uniforms	<b>7,000</b>	6,524	7,000	7,000	476	0.00%
Small Supplies & Equipment	<b>1,000</b>	584				
Turn Out Gear	<b>0</b>	0	0	0	0	#DIV/0!
<b>Total Supplies</b>	<b>54,900</b>	58,087	68,200	68,200	10,697	-19.50%
<b>Total Supplies</b>	<b>54,900</b>	<b>58,087</b>	<b>68,200</b>	<b>68,200</b>	<b>10,697</b>	<b>-19.50%</b>
<b>Capital Outlay</b>						
<b>Property</b>						
Buildings	<b>0</b>	45,598	0	0	(45,598)	#DIV/0!
<b>Total Property</b>	<b>0</b>	45,598	0	0	(45,598)	#DIV/0!
<b>Machinery &amp; Equipment</b>						
Vehicles	<b>0</b>	0	0	0	0	#DIV/0!
Other Equipment	<b>25,000</b>					
<b>Total Machinery &amp; Equipment</b>	<b>25,000</b>	0	0	0	0	#DIV/0!
<b>Total Capital Outlay</b>	<b>25,000</b>	<b>45,598</b>	<b>0</b>	<b>0</b>	<b>(45,598)</b>	<b>#DIV/0!</b>
<b>Other Costs</b>						
<b>Intergovernmental</b>						
Transfers to Cap Proj Fund	<b>0</b>	0	3,600	0	0	-100.00%

	<b>2014 Budget Total</b>	2013 Forecast	2013 Original Budget Total	2013 Amended Budget Total	2013 PROJECTED Under (Over) Amended Budget	% Change '13 Budget - '14 Budget
<b>Total Intergovernmental</b>	<b>0</b>	0	3,600	0	0	-100.00%
<b>Total Other Costs</b>	<b>0</b>	<b>0</b>	<b>3,600</b>	<b>0</b>	<b>0</b>	<b>-100.00%</b>
<b><u>Debt Service</u></b>						
<b>Principal</b>						
Note Payment - BB&T	<b>105,342</b>	100,549	100,549	100,549	0	4.77%
<b>Total Principal</b>	<b>105,342</b>	<b>100,549</b>	<b>100,549</b>	<b>100,549</b>	<b>0</b>	4.77%
<b>Interest</b>						
Interest Expense - BB&T	<b>135,340</b>	140,130	140,130	140,130	0	-3.42%
<b>Total Interest</b>	<b>135,340</b>	140,130	140,130	140,130	0	-3.42%
<b>Total Debt Service</b>	<b>240,681</b>	<b>240,679</b>	<b>240,679</b>	<b>240,679</b>	<b>0</b>	<b>0.00%</b>
<b>Total Expenditures/Expenses</b>	<b>952,210</b>	<b>970,944</b>	<b>915,951</b>	<b>915,351</b>	<b>(55,009)</b>	3.96%

**[The remainder of this page is intentionally left blank. The 2014 General Fund – Fire Department Budget begins on the following page.]**



## Fire Department

Some items of note in the 2014 General Fund – Fire Department budget:

- Staff included in this budget is one full-time employee. This is the current staffing level and no increase in staff is contemplated by this budget.
- A 2% Cost-of-living adjustment is factored in for all employees effective January 1, 2014, and a 3% merit increase is factored in effective July 1.
- A 20% increase in Employee Insurance is included effective June 1.
- The Comp 12.50/Fire Crdt line item includes \$17,693 to be used as stipends that will be paid to volunteer firefighters at a rate of \$10 per training attended and \$10 per emergency call that the volunteer responds to. Money previously paid to volunteers at Christmas is lumped into this amount.
- The Dues and Subscriptions line item includes funding for all volunteers to participate in the state firefighters association.
- The budget includes \$7,000 for the purchase of needed small supplies and equipment and \$7,000 for the purchase of turnout gear.

	<b>2014 Budget Total</b>	2013 Forecast	2013 Original Budget Total	2013 Amended Budget Total	2013 PROJECTED Under (Over) Budget	% Change '13 Budget - '14 Budget
Expenditures/Expenses						
<b>Person Svcs - Employee Benefit</b>						
Salaries - Regular Time	<b>41,977</b>	37,971	26,208	35,170	(2,801)	60.17%
Salaries - Overtime	<b>500</b>	0	2,500	2,500	2,500	-80.00%
Employee Insurance	<b>8,040</b>	6,206	0	5,100	(1,106)	#DIV/0!
P/R Taxes - FICA/Medi	<b>3,250</b>	2,856	2,398	2,690	(166)	35.50%
Retirement - GMA	<b>8,256</b>	7,018	0	7,015	(3)	#DIV/0!
Retirement - Met Life	<b>0</b>	0	0	0	0	#DIV/0!
Unemployment Tax	<b>114</b>	38	250	250	212	-54.40%
Worker's Compensation	<b>200</b>	171	450	1,250	1,079	-55.56%

	<b>2014 Budget Total</b>	2013 Forecast	2013 Original Budget Total	2013 Amended Budget Total	2013 PROJECTED Under (Over) Budget	% Change '13 Budget - '14 Budget
Wellness Benefits	0	0	0		0	#DIV/0!
Comp 12.50 CNCL/Fire Crdt	17,693	2,542	3,893	3,893	1,351	354.48%
Comp - Fire Chiefs	2,640	2,640	2,640	2,640	0	0.00%
<b>Total Pers Svcs - Employee Benef</b>	<b>82,670</b>	<b>59,442</b>	<b>38,339</b>	<b>60,508</b>	<b>1,066</b>	<b>115.63%</b>
<b><u>Purchased/Contracted Services</u></b>						
Purchased Prof & Tech Service						
Attorney's Fees	500	45	1,000	1,000	955	-50.00%
<b>Total Purchased Prof &amp; Tech Service</b>	<b>500</b>	<b>45</b>	<b>1,000</b>	<b>1,000</b>	<b>955</b>	<b>-50.00%</b>
<b>Purchased Property Services</b>						
Janitorial & Supplies	1,000	776	1,000	1,000	224	0.00%
Vehicle Maint/Repairs	4,000	4,434	4,000	4,000	(434)	0.00%
Equipment Maint/Repairs	5,000	3,767	4,000	4,000	233	25.00%
Comm - Fees & Repairs	2,500	2,033	1,000	2,500	467	150.00%
Building Maint/Repairs	1,250	900	1,500	1,500	600	-16.67%
Building Lease	750	750	750	750	0	0.00%
Equipment Leases	2,292	2,292	2,340	2,340	48	
<b>Total Purchased Property Serv.</b>	<b>16,792</b>	<b>14,952</b>	<b>14,590</b>	<b>16,090</b>	<b>1,138</b>	<b>15.09%</b>
<b>Other Purchased Services</b>						
Blanket & Fleet Ins	9,000	8,359	10,000	8,375	16	-10.00%
Communications - Postage	25	7	0	25	18	#DIV/0!
Communications - Telephone	1,200	1,035	660	660	(375)	81.82%
Communications - Email	144	123	96	96	(27)	50.00%
Communications - Cable	612	597	0	600	3	
Meetings/Travel Expenses	750	90	1,000	1,000	910	-25.00%
Dues & Subscriptions	5,964	4,337	4,000	4,000	(337)	49.10%
Education and Training	1,000	733	1,000	1,000	267	0.00%
Contractual - Svc Agreements	0	0	750	0	0	-100.00%
Miscellaneous	200	152	200	200	48	0.00%
<b>Total Other Purchased Services</b>	<b>18,895</b>	<b>15,433</b>	<b>17,706</b>	<b>15,956</b>	<b>523</b>	<b>6.72%</b>

	2014 Budget Total	2013 Forecast	2013 Original Budget Total	2013 Amended Budget Total	2013 PROJECTED Under (Over) Budget	% Change '13 Budget - '14 Budget
<b>Total Purchased/Contracted Svc</b>	<b>36,187</b>	<b>30,430</b>	<b>33,296</b>	<b>33,046</b>	<b>2,616</b>	<b>8.68%</b>
<b><u>Supplies</u></b>						
<b>Supplies</b>						
Mat/Supp/Printing	1,500	1,502	1,500	1,500	(2)	0.00%
Software	1,740	2,600	500	500	(2,100)	248.00%
Utilities - Natural Gas	0	101	0	110	9	#DIV/0!
Utilities - Power	4,250	4,636	8,500	6,890	2,254	-50.00%
Vehicle - Gas & Oil	3,500	3,220	3,000	3,000	(220)	16.67%
Uniforms	5,000	3,754	3,000	4,000	246	66.67%
Small Supplies/Equipment	7,000	8,528	10,000	10,000	1,472	-30.00%
Turnout Gear	7,000	12,068	15,000	15,000	2,932	-53.33%
<b>Total Supplies</b>	<b>29,990</b>	<b>36,409</b>	<b>41,500</b>	<b>41,000</b>	<b>4,591</b>	<b>-27.73%</b>
<b>Total Supplies</b>	<b>29,990</b>	<b>36,409</b>	<b>41,500</b>	<b>41,000</b>	<b>4,591</b>	<b>-27.73%</b>
<b><u>Capital Outlay</u></b>						
<b>Property</b>						
Buildings	0	0	0	0	0	#DIV/0!
<b>Total Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>
<b>Machinery &amp; Equipment</b>						
Machinery	0	0	0	0	0	#DIV/0!
Vehicles	0	0	0	0	0	#DIV/0!
Computers	0	0	0	0	0	#DIV/0!
Other Equipment	0	0	0	0	0	#DIV/0!
<b>Total Machinery &amp; Equipment</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>
<b><u>Debt Service</u></b>						
<b>Principal</b>						
N/P - BB&T - Principal	14,900	14,594	14,594	14,594	0	2.10%
<b>Total Principal</b>	<b>14,900</b>	<b>14,594</b>	<b>14,594</b>	<b>14,594</b>	<b>0</b>	<b>2.10%</b>
<b>Interest</b>						
Interest Expense	2,700	3,136	3,136	3,136	0	-13.90%

	<b>2014 Budget Total</b>	2013 Forecast	2013 Original Budget Total	2013 Amended Budget Total	2013 PROJECTED Under (Over) Budget	% Change '13 Budget - '14 Budget
<b>Total Interest</b>	<b>2,700</b>	3,136	3,136	3,136	0	-13.90%
<b>Total Debt Service</b>	<b>17,600</b>	<b>17,730</b>	<b>17,730</b>	<b>17,730</b>	<b>0</b>	<b>-0.73%</b>
<b>Total Expenditure/Expenses</b>	<b>166,447</b>	<b>144,011</b>	<b>130,865</b>	<b>152,284</b>	<b>8,273</b>	<b>27.19%</b>

**[The remainder of this page is intentionally left blank. The 2014 General Fund – Streets & Drains Department Budget begins on the following page.]**

## Streets & Drains Department

Some items of note in the 2014 General Fund – Streets & Drains budget:

- The Salaries item contains funding for four full-time hourly employees and one part-time hourly employee. This is the current staffing level. No increase in staff is contemplated by this budget. One open part-time position has been defunded/eliminated.
- A 2% Cost-of-living adjustment is factored in for all employees effective January 1, 2014, and a 3% merit increase is factored in effective July 1.
- A 20% increase in Employee Insurance is included effective June 1.
- A new line item titled Maint/Repairs – Stormwater has been added, and it is funded in the amount of \$10,000.
- \$1,500 is included in the Lawn Mower Gas, Oil Repairs line item for upgrading lawn maintenance equipment.

Expenditures/Expenses	2014 Budget Total	2013 Forecast	2013 Original Budget	2013 Amended Budget	2013 Projected Under (Over) Amended Budget	% Change '13 Budget - '14 Budget
<b><u>Personal Svcs &amp; Employee Ben</u></b>						
<b>Person Svcs - Salaries &amp; Wages</b>						
Salaries	97,044	88,964	99,748	99,748	10,784	-2.71%
Salaries - Overtime	3,000	3,067	3,000	3,000	(67)	0.00%
<b>Total Pers Svcs - Salary &amp; Wages</b>	<b>100,044</b>	92,031	102,748	102,748	10,717	-2.63%
<b>Person Svcs - Employee Benefit</b>						
Employee Insurance	20,703	16,955	16,479	16,479	(476)	25.63%
P/R Taxes - FICA/MEDI	7,653	6,633	7,860	7,860	1,227	-2.63%
Retirement - GMA	15,600	19,296	19,296	19,296	0	-19.15%
Retirement - Met Life	660	497	0	700	203	#DIV/0!
Unemployment Insurance	190	158	375	375	217	-49.33%
Worker's Compensation	11,000	11,895	9,000	11,900	5	22.22%

	2014 Budget Total	2013 Forecast	2013 Original Budget	2013 Amended Budget	2013 Projected Under (Over) Amended Budget	% Change '13 Budget - '14 Budget
Wellness Benefits	528	0	0		0	#DIV/0!
<b>Total Pers Svcs - Employee Benef</b>	<b>56,334</b>	55,434	53,010	56,610	1,176	6.27%
<b>Total Pers Svcs &amp; Employee Ben</b>	<b>156,379</b>	<b>147,465</b>	<b>155,758</b>	<b>159,358</b>	<b>11,893</b>	<b>0.40%</b>
<b><u>Purchased/Contracted Services</u></b>						
<b>Purchased Property Services</b>						
Engineering Fees	3,000	0	3,000	3,000	3,000	0.00%
Landfill	9,250	7,271	15,600	12,450	5,179	-40.71%
Landscaping Mat/Supplies	3,500	4,008	4,000	4,000	(8)	-12.50%
Vehicle Maint/Repairs	10,000	7,877	10,000	10,000	2,123	0.00%
Maint/Repairs - Equipment	200	117	0	200	83	#DIV/0!
Comm - Fees & Repairs	500	339	348	348	9	43.68%
Maint/Repairs - Streets and Signs	10,000	8,625	10,000	10,000	1,375	0.00%
Maint/Repairs - Stormwater	10,000	0	0	0	0	#DIV/0!
<b>Total Purchased Property Serv</b>	<b>46,450</b>	28,237	42,948	39,998	11,761	8.15%
<b>Other Purchased Services</b>						
Blanket & Fleet Ins	8,000	7,082	8,000	7,100	18	0.00%
Meetings/Travel Expenses	650	14	0	24	10	#DIV/0!
Education and Training	600	523	0	276	(247)	#DIV/0!
Miscellaneous	200	75	300	300	225	-33.33%
Decorating - Main Street	700	0	300	300	300	133.33%
<b>Total Other Purchased Services</b>	<b>10,150</b>	7,694	8,600	8,000	306	18.02%
<b>Total Purchased/Contracted Services</b>	<b>56,600</b>	<b>35,931</b>	<b>51,548</b>	<b>47,998</b>	<b>12,067</b>	<b>9.80%</b>
<b><u>Supplies</u></b>						
<b>Supplies</b>						
Utilities - Power	78,000	71,401	76,800	76,800	5,399	1.56%
Vehicle - Gas & Oil	23,500	17,799	26,000	25,700	7,901	-9.62%
Lawn Mower Gas, Oil, Rprs	6,500	4,973	5,000	5,000	27	30.00%
Uniforms	3,000	2,825	2,600	2,600	(225)	15.38%
Small Supplies/Equipment	2,500	1,304	2,500	2,500	1,196	0.00%
<b>Total Supplies</b>	<b>113,500</b>	<b>98,302</b>	<b>112,900</b>	<b>112,600</b>	<b>14,298</b>	<b>0.53%</b>

	<b>2014 Budget Total</b>	2013 Forecast	2013 Original Budget	2013 Amended Budget	2013 Projected Under (Over) Amended Budget	% Change '13 Budget - '14 Budget
<b>Property</b>						
Infrastructure	0	0	0	0	0	#DIV/0!
<b>Total Property</b>	0	0	0	0	0	#DIV/0!
<b>Machinery &amp; Equipment</b>						
Machinery	0	0	0	0	0	#DIV/0!
Vehicles	0	0	0	0	0	#DIV/0!
<b>Total Machinery &amp; Equipment</b>	0	0	0	0	0	#DIV/0!
<b>Total Capital Outlay</b>	0	0	0	0	0	#DIV/0!
<b>Total Expenditures/Expenses</b>	326,479	281,698	320,206	319,956	38,258	1.96%

**[The remainder of this page is intentionally left blank. The 2014 General Fund – Garbage Budget begins on the following page.]**

## Garbage

An item of note in the 2014 General Fund – Garbage budget:

- A **3% increase** is built into the contract with the service provider, and that increase is reflected in this budget.

Expenditures/Expenses	2014 Budget Total	2013 Forecast	2013 Original Budget	2013 PROJECTED Under (Over) Budget	% Change '13 Budget - '14 Budget
<b>Purchased Property Services</b>					
Contractual - Garbage	265,740	254,500	264,816	10,316	4.42%
<b>Total Purchased Property Services</b>	<b>265,740</b>	<b>254,500</b>	<b>264,816</b>	<b>10,316</b>	<b>4.42%</b>

## Meals on Wheels

Expenditures/Expenses	2014 Budget	2013 Forecast	2013 Original Budget	2013 Amended Budget	2013 PROJECTED Under (Over) Amended Budget	% Change '13 Budget - '14 Budget
<b>Supplies</b>						
Meals on Wheels	600	2,728	7,000	4,700	1,972	-91.43%
Congregate Meals	16,400	16,023	10,000	12,300	(3,723)	64.00%
<b>Total Supplies</b>	<b>17,000</b>	<b>18,751</b>	<b>17,000</b>	<b>17,000</b>	<b>-1,751</b>	<b>0.00%</b>

**[The remainder of this page is intentionally left blank. The 2014 General Fund – Senior Center Budget begins on the following page.]**



## Senior Center

A few items of note in the 2014 Senior Center budget:

- The Salaries line item contains funding for one part-time position. This is a new position for 2014.
- The Maint/Repairs – Vehicles line item contains funds for gasoline and repairs for a van. The transportation service will be new in 2014.

	2014 Budget Total	2013 Forecast	2013 Original Budget	2013 Amended Budget	2013 PROJECTED Under (Over) Amended Budget	% Change '13 Budget - '14 Budget
Expenditures/Expenses						
<b><u>Personal Services &amp; Employee Benefits</u></b>						
<u>Personal Services - Salaries &amp; Wages</u>						
Salaries	9,493	0	0	0	0	#DIV/0!
Salaries - Overtime	0	0	0	0	0	#DIV/0!
<b>Total Pers Svcs - Salary &amp; Wages</b>	<b>9,493</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>
<u>Pers Svcs - Employee Benefit</u>						
Employee Insurance	0	0	0	0	0	#DIV/0!
P/R Taxes - FICA/MEDI	726	0	0	0	0	#DIV/0!
Retirement - Met Life	0	0	0	0	0	#DIV/0!
Unemployment Insurance	38	0	0	0	0	#DIV/0!
Worker's Compensation	75	0	0	0	0	#DIV/0!
Wellness Benefits	0	88	0	0	(88)	#DIV/0!
<b>Total Pers Svcs-Employee Benef</b>	<b>839</b>	<b>88</b>	<b>0</b>	<b>0</b>	<b>(88)</b>	<b>#DIV/0!</b>
<b>Total Pers Svcs &amp; Employee Ben</b>	<b>10,332</b>	<b>88</b>	<b>0</b>	<b>0</b>	<b>(88)</b>	<b>#DIV/0!</b>
<b><u>Purchased Property Services</u></b>						
Maint/Repairs - Vehicles	2,650	1,000	0	1,000	0	
Maint/Repairs - Buildings	1,000	815	1,500	1,500	685	
<b>Total Purchased Property Serv</b>	<b>3,650</b>	<b>1,815</b>	<b>1,500</b>	<b>2,500</b>	<b>685</b>	<b>143.33%</b>

	<b>2014 Budget Total</b>	2013 Forecast	2013 Original Budget	2013 Amended Budget	2013 PROJECTED Under (Over) Amended Budget	% Change '13 Budget - '14 Budget
<b>Other Purchased Services</b>						
Blanket & Fleet Ins	<b>2,900</b>	2,897	3,000	3,000	103	-3.33%
Communications - Telephone	<b>4,200</b>	4,200	4,200	4,200	0	0.00%
Communications - Email	<b>48</b>	43	48	48	5	
Education and Training	<b>300</b>	151	300	300	149	0.00%
<b>Total Other Purchased Services</b>	<b>7,448</b>	7,291	7,548	7,548	257	-1.32%
<b>Total Purchased/Contracted Svc</b>	<b>11,098</b>	<b>9,106</b>	<b>9,048</b>	<b>10,048</b>	942	<b>22.66%</b>
<b>Supplies</b>						
Mat/Supp/Printing	<b>1,500</b>	1,324	2,500	1,500	176	-40.00%
Utilities - Wtr/Swr/Grbg	<b>1,341</b>	1,316	1,341	1,341	25	0.00%
Utilities - Natural Gas	<b>600</b>	536	790	790	254	-24.05%
Utilities - Power	<b>6,800</b>	6,689	6,200	6,200	(489)	9.68%
<b>Total Supplies</b>	<b>10,241</b>	<b>9,865</b>	<b>10,831</b>	<b>9,831</b>	(34)	<b>-5.45%</b>
<b>Total Expenditures/Expenses</b>	<b>31,671</b>	<b>19,059</b>	<b>19,879</b>	<b>19,879</b>	820	<b>159.32%</b>

**[The remainder of this page is intentionally left blank. The 2014 General Fund – Community Center Budget begins on the following page.]**

## Community Center

	2014 Budget Total	2013 Forecast	2013 Original Budget	2013 PROJECTED Under (Over) Budget	% Change '13 Budget - '14 Budget
Expenditures/Expenses					
<b><u>Purchased/Contracted Svc</u></b>					
<b>Purchased Property Svcs</b>					
Building Maint/Supplies	1,200	4,690	1,200	(3,490)	0.00%
<b>Total Purchased Property Svcs</b>	1,200	4,690	1,200	(3,490)	0.00%
<b>Other Purchased Services</b>					
Blanket & Fleet Ins	2,500	2,407	2,500	93	0.00%
<b>Total Other Purchased Services</b>	2,500	2,407	2,500	93	0.00%
<b>Total Purchased/Contracted Svc</b>	3,700	7,097	3,700	(3,397)	0.00%
<b><u>Supplies</u></b>					
Utilities - Wtr/Swr/Grbg	1,600	1,493	1,600	107	0.00%
Utilities - Power	10,000	8,685	10,000	1,315	0.00%
<b>Total Supplies</b>	11,600	10,178	11,600	1,422	0.00%
<b>Total Expenditures/Expenses</b>	15,300	17,275	15,300	(1,975)	0.00%

**[The remainder of this page is intentionally left blank. The 2014 General Fund – Festival Budget begins on the following page.]**

## Festival

	<b>2014 Budget Total</b>	2013 Forecast	2013 Original Budget	2013 PROJECTED Under (Over) Budget	% Change - '13 Budget - '14 Budget
Other Purchased Services					
Advertising	<b>6,000</b>	5,700	6,000	300	0.00%
Miscellaneous Expenses	<b>4,300</b>	4,255	4,255	0	1.06%
Craft Booth Expenses	<b>150</b>	86	500	414	-70.00%
Coloring Contest Expense	<b>150</b>	150	250	100	-40.00%
Raffle/Silent Auct Exp	<b>100</b>	0	0	0	#DIV/0!
Parade Expenses	<b>75</b>	75	125	50	-40.00%
Entertainment Expenses	<b>4,500</b>	4,903	4,200	(703)	7.14%
Reception Expense	<b>2,500</b>	2,107	2,500	393	0.00%
Golf Cart Expense	<b>500</b>	524	700	176	-28.57%
Memorabilia Expense	<b>1,250</b>	1,468	1,500	32	-16.67%
<b>Total Other Purchased Services</b>	<b>19,525</b>	19,268	20,030	762	-2.52%
Supplies					
Supplies					
Utilities - Electricity	<b>40</b>	40	40	0	0.00%
<b>Total Supplies</b>	<b>40</b>	40	40	0	0.00%
<b>Total Expenditures/Expenses (Festival)</b>	<b>19,565</b>	19,308	20,070	762	-2.52%

**[The remainder of this page is intentionally left blank. The 2014 General Fund – Museum Budget begins on the following page.]**

## Museum

	2014 Budget Total	2013 Forecast	2013 Original Budget	2013 Amended Budget	2013 PROJECTED Under (Over) Amended Budget	% Change '13 Budget - '14 Budget
<u>Personal Svcs &amp; Employee Ben</u>						
Person Svcs - Employee Benefits						
Workers Compensation	330	337	120	345	8	175.00%
<b>Total Person Svcs - Emp Benefits</b>	<b>330</b>	<b>337</b>	<b>120</b>	<b>345</b>	<b>8</b>	<b>175.00%</b>
<u>Purchased/Contracted Services</u>						
<u>Purchased Prof/Tech Services</u>						
Bank & Credit Card Svcs	780	776	660	660	(116)	18.18%
<b>Total Purchased Prof/Tech Services</b>	<b>780</b>	<b>776</b>	<b>660</b>	<b>660</b>	<b>(116)</b>	<b>18.18%</b>
<u>Purchased Property Services</u>						
Janitorial & Supplies	867	550	0	850	300	#DIV/0!
Building Maintenance	750	1,074	1,000	1,000	(74)	-25.00%
Equipment Leases	0	0	0	0	0	#DIV/0!
<b>Total Purchased Property Svcs</b>	<b>1,617</b>	<b>1,074</b>	<b>1,000</b>	<b>1,000</b>	<b>(74)</b>	<b>61.70%</b>
<u>Other Purchased Services</u>						
Blanket & Fleet Insur	1,650	1,627	1,500	1,650	23	10.00%
Communications - Postage	50	0	50	50	50	0.00%
Communications - Phone/Int	3,650	3,346	2,500	2,500	(846)	46.00%
Advertising	1,856	2,008	2,000	2,000	(8)	-7.20%
Meetings/Travel Expenses	0	0	0	0	0	#DIV/0!
Dues & Subscriptions	700	701	1,250	1,250	549	-44.00%
Education & Training	0	0	0	0	0	#DIV/0!
Contractual Agreements	0	0	0	0	0	#DIV/0!
Miscellaneous Expenses	50	0	100	50	50	-50.00%
Memorabilia Expense	4,000	4,000	4,000	4,000	0	0.00%
City/Museum Event Exp	3,270	2,650	6,200	5,270	2,620	-47.26%
<b>Total Other Purchased Services</b>	<b>15,226</b>	<b>14,332</b>	<b>17,600</b>	<b>16,770</b>	<b>2,438</b>	<b>-13.49%</b>
<b>Total Purch/Contracted Svcs</b>	<b>17,623</b>	<b>16,182</b>	<b>19,260</b>	<b>18,430</b>	<b>2,248</b>	<b>-8.50%</b>
Supplies						

	<b>2014 Budget Total</b>	2013 Forecast	2013 Original Budget	2013 Amended Budget	2013 PROJECTED Under (Over) Amended Budget	% Change '13 Budget - '14 Budget
Supplies						
Supplies - Office/Prntng	<b>750</b>	667	1,000	1,000	333	-25.00%
Supplies - Software	<b>948</b>	948	948	948	0	0.00%
Utilities - Wtr/Swr/Grbg	<b>480</b>	480	471	471	(9)	1.91%
Utilities - Natural Gas	<b>1,500</b>	1,547	1,260	1,260	(287)	19.05%
Utilities-Electricity	<b>4,000</b>	3,867	4,600	4,175	308	-13.04%
Small Supplies & Equipment	<b>0</b>	1,088		930	(158)	
<b>Total Supplies</b>	<b>7,678</b>	<b>8,597</b>	<b>8,279</b>	<b>8,784</b>	<b>(318)</b>	<b>-7.26%</b>
Other Costs						
Contingencies						
Contingency	<b>0</b>	0	0	0	0	#DIV/0!
<b>Total Contingencies</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>
<b>Total Expenditures/Expenses (Museum)</b>	<b>25,631</b>	<b>25,116</b>	<b>27,659</b>	<b>27,559</b>	<b>2,543</b>	<b>-7.33%</b>

**[The remainder of this page is intentionally left blank. The 2014 Water and Sewer Fund Budget begins on the following page.]**

## Water and Sewer Fund

The Water and Sewer fund is supported primarily by water and sewer user fees, tap fees, and water tank rents from cell phone companies. Money from these sources is used to fund the operations and maintenance of our water and sewer system.

The water system extends well beyond the City Limits, and those customers are charged under a different rate structure. Currently, sewer service is only offered inside the City Limits with the exception of the I-20 Rest Areas.

### Water and Sewer Fund Summary

The following is a summary of the 2014 Water and Sewer Fund Budget. Detail on each department is shown later in this document.

	<b>2014 Budget Total</b>	2013 Forecast	2013 Original Budget	2013 Projected Under (Over) Budget	% Change - '13 Budget - '14 Budget
<b><u>Revenues</u></b>					
Non-Divisional	<b>1,296,260</b>	1,263,596	1,372,408	108,812	-5.55%
<b>Total Revenues</b>	<b>1,296,260</b>	<b>1,263,596</b>	<b>1,372,408</b>	<b>108,812</b>	<b>-5.55%</b>
<b><u>Expenditures/Expenses</u></b>					
Water Department	<b>793,548</b>	765,221	894,703	129,482	-11.31%
Sewer Department	<b>502,711</b>	438,517	477,705	39,189	5.23%
<b>Total Expenditures/Expenses</b>	<b>1,296,260</b>	<b>1,203,738</b>	<b>1,372,408</b>	<b>168,671</b>	<b>-5.55%</b>
<b>Revenue Over (Under) Expenses</b>	<b>0</b>	<b>59,859</b>	<b>0</b>	<b>(59,859)</b>	

## Revenues

A few items of note in the 2014 Water and Sewer Fund Revenue budget:

- The "Water Tower Rent – Sprint" line item has been defunded for 2014. We have been given notice that Sprint plans to decommission this site in the near future.
- A new line item has been added – Water Tower Rent – Verizon – due to the recent agreement with Verizon. This will more than offset the losses from the Sprint decommissioning.

	2014 Budget Total	2013 Forecast	2013 Original Budget	2013 PROJECTED Under (Over) Budget	% Change '13 Budget - '14 Budget	% of Total Revenue
Revenues						
<b><u>Intergovernmental</u></b>						
<b>State Government Grants</b>						
Grant Income - GEFA	0	0	0	0	#DIV/0!	#DIV/0!
<b>Total State Government Grants</b>	0	0	0	0	#DIV/0!	#DIV/0!
<b>Total Intergovernmental</b>	0	0	0	0	#DIV/0!	#DIV/0!
<b><u>Charges for Services</u></b>						
<b>Utilities/Enterprise</b>						
Water Taps	18,000	11,700	25,000	13,300	-28.00%	#DIV/0!
Water-In	357,500	346,921	363,726	16,805	-1.71%	#DIV/0!
Water-Out	532,500	524,660	549,492	24,832	-3.09%	#DIV/0!
Sewer Taps	12,000	14,246	7,000	(7,246)	71.43%	#DIV/0!
Sewer Fees	317,500	314,370	308,583	(5,787)	2.89%	#DIV/0!
<b>Total Utilities/Enterprise</b>	1,237,500	1,211,897	1,253,801	41,904	-1.30%	#DIV/0!
<b>Other Charges for Services</b>						
Convenience Fees-MC/VS	4,800	4,047	3,600	(447)	33.33%	#DIV/0!
<b>Total Other Charges for Services</b>	4,800	4,047	3,600	(447)	33.33%	#DIV/0!
<b>Total Charges for Services</b>	1,242,300	1,215,944	1,257,401	41,457	-1.20%	#DIV/0!



	2014 Budget Total	2013 Forecast	2013 Original Budget	2013 PROJECTED Under (Over) Budget	% Change '13 Budget - '14 Budget	% of Total Revenue
<b><u>Investment Income</u></b>						
<b>Interest Revenues</b>						
Interest Earned - Banks	360	682	420	(262)	-14.29%	#DIV/0!
<b>Total Interest Revenues</b>	<b>360</b>	<b>682</b>	<b>420</b>	<b>(262)</b>	<b>-14.29%</b>	<b>#DIV/0!</b>
<b>Total Investment Income</b>	<b>360</b>	<b>682</b>	<b>420</b>	<b>(262)</b>	<b>-14.29%</b>	<b>#DIV/0!</b>
<b><u>Miscellaneous</u></b>						
<b>Rents &amp; Royalties</b>						
Water Tower Rent - Sprint	0	8,400	8,400	0	-100.00%	#DIV/0!
Water Tower Rent - Verizon	21,600	7,200	0	(7,200)	#DIV/0!	#DIV/0!
<b>Total Rents &amp; Royalties</b>	<b>21,600</b>	<b>15,600</b>	<b>8,400</b>	<b>(7,200)</b>	<b>157.14%</b>	<b>#DIV/0!</b>
<b>Other-Miscellaneous</b>						
Water Cut Off Penalties	9,000	9,311	12,000	2,689	-25.00%	#DIV/0!
10% Penalty Water Bills	23,000	22,059	23,000	941	0.00%	#DIV/0!
<b>Total Other-Miscellaneous</b>	<b>32,000</b>	<b>31,370</b>	<b>35,000</b>	<b>3,630</b>	<b>-8.57%</b>	<b>#DIV/0!</b>
<b>Total Miscellaneous</b>	<b>53,600</b>	<b>46,970</b>	<b>43,400</b>	<b>(3,570)</b>	<b>23.50%</b>	<b>#DIV/0!</b>
<b><u>Other Financing Sources</u></b>						
<b>Interfund Transfers</b>						
OP Transfers In-Cap Proj	0	0	0	0	#DIV/0!	#DIV/0!
OP Transfers In-SPLOST	0	0	145,308	145,308	-100.00%	#DIV/0!
<b>Total Interfund Transfers</b>	<b>0</b>	<b>0</b>	<b>145,308</b>	<b>145,308</b>	<b>-100.00%</b>	<b>#DIV/0!</b>
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>145,308</b>	<b>145,308</b>	<b>-100.00%</b>	<b>#DIV/0!</b>
<b>Total Revenues</b>	<b>1,296,260</b>	<b>1,263,596</b>	<b>1,446,529</b>	<b>182,933</b>	<b>-10.39%</b>	<b>#DIV/0!</b>

## Water Department

A few items of note in the 2014 Water and Sewer Fund – Water Department budget:

- The Salaries line item contains funding for six full-time hourly positions and one full-time salaried position. This reflects the current staffing level. No increase in staff is planned for 2014. One vacant full-time position is being defunded/eliminated.
- A 2% Cost-of-living adjustment is factored in for all employees effective January 1, 2014, and a 3% merit increase is factored in effective July 1.
- A 20% increase in Employee Insurance is included effective June 1.
- The Maintenance and Repairs line item includes money to rebuild the Pumpkin Center Booster Station in addition to the regular tank maintenance program.
- The Building Maintenance line item includes funds to upgrade the HVAC system at the new public works shop.
- The amounts in the Water Purchases line items have been reduced due to the city-owned wells being back online.
- The Equipment Capital Outlay item contains \$16,500 to purchase and install a pressure reducing valve in the Haverhill area.

**[The remainder of this page is intentionally left blank. The 2014 Water Department Budget begins on the following page.]**

	<b>2014 Budget Total</b>	2013 Forecast	2013 Original Budget	2013 PROJECTED Under (Over) Budget	% Change '13 Budget - '14 Budget
Expenditures/Expenses					
<b><u>Personal Svcs &amp; Employee Ben</u></b>					
<b>Person Svcs - Salaries &amp; Wage</b>					
Salaries	<b>175,341</b>	149,068	193,401	44,333	-9.34%
Salaries - Overtime	<b>11,000</b>	10,753	10,100	(653)	8.91%
<b>Total Person Svcs - Salaries &amp; Wage</b>	<b>186,341</b>	159,821	203,501	43,680	-8.43%
<b>Person Svcs - Employee Benefit</b>					
Life & Health Insurance	<b>37,131</b>	27,722	35,168	7,446	5.58%
P/R Taxes - FICA/MEDI	<b>14,255</b>	12,529	15,568	3,039	-8.43%
Retirement - GMA	<b>35,460</b>	31,260	31,260	0	13.44%
Retirement - Met Life	<b>0</b>	0	0	0	#DIV/0!
Unemployment Insurance	<b>266</b>	222	500	278	-46.80%
Worker's Compensation	<b>4,500</b>	3,762	6,250	2,488	-28.00%
Wellness Benefits	<b>1,584</b>	0	0	0	#DIV/0!
<b>Total Person Svcs - Employee Benefit</b>	<b>93,196</b>	75,495	88,746	13,251	5.02%
<b>Total Person Svcs &amp; Employee Ben</b>	<b>279,538</b>	<b>235,316</b>	<b>292,247</b>	<b>56,931</b>	<b>-4.35%</b>
<b><u>Purchased/Contracted Services</u></b>					
<b>Purchased Prof &amp; Tech Service</b>					
Legal Fees	<b>1,000</b>	1,290	1,000	(290)	0.00%
Auditor's Fees	<b>4,500</b>	4,180	3,800	(380)	18.42%
Engineering Fees	<b>6,000</b>	12,329	2,500	(9,829)	140.00%
Bank & Credit Card Svcs	<b>10,800</b>	10,906	10,200	(706)	5.88%
Grant Writing/Architect	<b>0</b>	0	0	0	#DIV/0!
Technical Fees - Testing	<b>11,500</b>	10,850	10,500	(350)	9.52%
<b>Total Purchase Prof &amp; Tech Svc</b>	<b>33,800</b>	39,555	28,000	(11,555)	20.71%
<b>Purchased Property Serv</b>					
Vehicle Repairs	<b>6,000</b>	3,417	6,000	2,583	0.00%
Maintenance & Repairs	<b>63,600</b>	70,822	60,791	(10,031)	4.62%
Building Maintenance	<b>5,500</b>	4,821	3,000	(1,821)	83.33%
Equipment Leases	<b>2,292</b>	2,292	2,340		

	2014 Budget Total	2013 Forecast	2013 Original Budget	2013 PROJECTED Under (Over) Budget	% Change '13 Budget - '14 Budget
<b>Total Purchased Property Serv</b>	<b>77,392</b>	81,352	72,131	(9,221)	7.29%
<b>Other Purchased Services</b>					
Blanket & Fleet Ins	<b>12,000</b>	11,967	11,000	(967)	9.09%
Postage	<b>6,120</b>	5,651	6,000	349	2.00%
Communications - Telephone	<b>3,600</b>	3,448	2,400	(1,048)	50.00%
Communications - Email	<b>144</b>	93	144	51	0.00%
Advertising	<b>1,200</b>	1,183	600	(583)	100.00%
Meetings/Travel Expenses	<b>600</b>	515	600	85	0.00%
Dues & Subscriptions	<b>1,675</b>	1,619	1,835	216	-8.72%
Education & Training	<b>1,000</b>	675	1,000	325	0.00%
Contractual Agreements	<b>4,300</b>	4,240	4,300	60	0.00%
Miscellaneous Expense	<b>120</b>	0	120	120	0.00%
<b>Total Other Purchased Services</b>	<b>30,759</b>	29,391	27,999	(1,392)	9.86%
<b>Total Purchased/Contracted Svc</b>	<b>141,951</b>	<b>150,298</b>	<b>128,130</b>	<b>(22,168)</b>	<b>10.79%</b>
<b>Supplies</b>					
<b>Supplies</b>					
Office Supplies	<b>8,200</b>	7,681	8,200	519	0.00%
Utilities - Natural Gas	<b>2,500</b>	2,370	2,040	(330)	22.55%
Utilities - Power	<b>28,000</b>	25,789	30,000	4,211	-6.67%
Vehicle Exp - Gas/Oil/Tire	<b>12,000</b>	10,974	16,000	5,026	-25.00%
Water Purchases - Col Co	<b>205,000</b>	200,834	220,000	19,166	-6.82%
Water Purchases - City of Thomson	<b>70,000</b>	72,609	80,400	7,791	-12.94%
Uniforms	<b>3,000</b>	2,800	2,532	(268)	18.48%
Small Supplies/Equip	<b>2,000</b>	1,851	2,833	982	-29.41%
Chemicals	<b>4,400</b>	1,958	4,400	2,442	0.00%
Water Meters, Taps, Supplies	<b>20,000</b>	9,884	23,000	13,116	-13.04%
<b>Total Supplies</b>	<b>355,100</b>	336,750	389,405	52,655	-8.81%
<b>Total Supplies</b>	<b>355,100</b>	<b>336,750</b>	<b>389,405</b>	<b>52,655</b>	<b>-8.81%</b>
<b>Capital Outlay</b>					
Machinery	<b>0</b>	0	0	0	#DIV/0!
Equipment	<b>16,500</b>	0	0	0	#DIV/0!
Vehicles	<b>0</b>	0	0	0	#DIV/0!

	<b>2014 Budget Total</b>	2013 Forecast	2013 Original Budget	2013 PROJECTED Under (Over) Budget	% Change '13 Budget - '14 Budget
<b>Total Capital Outlay</b>	<b>16,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>
<b><u>Other Costs</u></b>					
<b>Intergovernmental</b>					
Tfrs Out to Cap Proj Acc	<b>0</b>	0	32,700	32,700	-100.00%
Tfrs Out to General Fund	<b>0</b>	0	0	0	#DIV/0!
<b>Total Intergovernmental</b>	<b>0</b>	0	32,700	32,700	-100.00%
<b>Contingencies</b>					
Contingency	<b>460</b>	0	0	0	#DIV/0!
<b>Total Contingencies</b>	<b>460</b>	0	0	0	#DIV/0!
<b>Total Other Costs</b>	<b>460</b>	<b>0</b>	<b>32,700</b>	<b>32,700</b>	<b>-98.59%</b>
<b><u>Debt Service</u></b>					
<b>Interest</b>					
Int Exp - GEFA - 2000 - L63WS	<b>0</b>	42,857	55,847	12,990	-100.00%
<b>Total Interest</b>	<b>0</b>	42,857	55,847	12,990	-100.00%
<b>Total Debt Service</b>	<b>0</b>	<b>42,857</b>	<b>55,847</b>	<b>12,990</b>	<b>-100.00%</b>
<b>Total Expenditures/Expenses</b>	<b>793,548</b>	<b>765,221</b>	<b>898,329</b>	<b>133,108</b>	<b>-11.66%</b>

**[The remainder of this page is intentionally left blank. The 2014 Sewer Department Budget begins on the following page.]**

## Sewer Department

A few items of note in the 2014 Water and Sewer Fund – Sewer Department budget:

- The Salaries line item contains funding for three full-time hourly positions and one full-time salaried position. This is the current staffing level, and no increase in staff is planned for 2014.
- A 2% Cost-of-living adjustment is factored in for all employees effective January 1, 2014, and a 3% merit increase is factored in effective July 1.
- A 20% increase in Employee Insurance is included effective June 1.
- The Equipment Maint/Repairs line item includes funding for bioxide delivery system repairs and a jetter line.
- The Equipment Capital Outlay item contains \$6,600 for the purchase and installation of three Mission RTU units to enable remote monitoring of sewer lift stations.

	2014 Budget Total	2013 Forecast	2013 Original Budget	2013 PROJECTED Under (Over) Budget	% Change '13 Budget - '14 Budget
Expenditures/Expenses					
<b><u>Personal Svcs &amp; Employee Ben</u></b>					
<b>Person Svcs - Salaries &amp; Wage</b>					
Salaries	135,966	127,292	130,624	3,332	4.09%
Salaries - Overtime	6,000	6,071	5,500	(571)	9.09%
<b>Total Person Svcs - Salaries &amp; Wage</b>	<b>141,966</b>	<b>133,363</b>	<b>136,124</b>	<b>2,761</b>	<b>4.29%</b>
<b>Person Svcs - Employee Benefit</b>					
Life & Health Insurance	17,018	13,819	10,048	(3,771)	69.37%
P/R Taxes - FICA/MEDI	10,860	9,867	10,413	546	4.29%
Retirement - GMA	23,880	18,288	18,288	0	30.58%
Retirement - Met Life	0	0	0	0	#DIV/0!
Unemployment Insurance	152	160	500	340	-69.60%

	<b>2014 Budget Total</b>	2013 Forecast	2013 Original Budget	2013 PROJECTED Under (Over) Budget	% Change '13 Budget - '14 Budget
Worker's Compensation	<b>2,000</b>	263	4,000	3,737	-50.00%
Wellness Benefits	<b>528</b>	0	0	0	#DIV/0!
<b>Total Person Svcs - Employee Benefit</b>	<b>54,438</b>	42,397	43,249	852	25.87%
<b>Total Person Svcs &amp; Employee Ben</b>	<b>196,404</b>	<b>175,760</b>	<b>179,373</b>	<b>3,613</b>	<b>9.49%</b>
<b><u>Purchased/Contracted Services</u></b>					
<b>Purchased Prof &amp; Tech Service</b>					
Legal Fees	<b>45,000</b>	16,762	45,000	28,238	0.00%
Engineering Fees	<b>7,000</b>	3,023	7,000	3,977	0.00%
Grant Writing/Architect	<b>0</b>	0	0	0	#DIV/0!
Technical Fees - Testing	<b>500</b>	300	1,000	700	-50.00%
<b>Total Purchase Prof &amp; Tech Svc</b>	<b>52,500</b>	20,085	53,000	32,915	-0.94%
<b>Purchased Property Serv</b>					
Landfill - Sludge Removal	<b>23,000</b>	21,923	22,800	877	0.88%
Vehicle Maint/Repairs	<b>3,000</b>	1,607	5,000	3,393	-40.00%
Equipment Maint/Repairs	<b>30,000</b>	31,441	16,692	(14,749)	79.73%
Building Maint/Repairs	<b>1,000</b>	1,250	1,000	(250)	0.00%
Equipment Leases	<b>0</b>	1,140	1,140	0	-100.00%
<b>Total Purchased Property Serv</b>	<b>57,000</b>	57,361	46,632	(10,729)	22.23%
<b>Other Purchased Services</b>					
Blanket & Fleet Ins	<b>8,000</b>	7,864	8,000	136	0.00%
Postage	<b>100</b>	1	100	99	0.00%
Communications - Telephone	<b>3,600</b>	3,037	3,000	(37)	20.00%
Communications - Email	<b>192</b>	173	144	(29)	33.33%
Advertising	<b>500</b>	800	500	(300)	0.00%
Meetings/Travel Expenses	<b>1,000</b>	1,014	3,000	1,986	-66.67%
Dues & Subscriptions	<b>500</b>	355	500	145	0.00%
Education & Training	<b>1,700</b>	1,656	1,700	45	0.00%
Contractual Agreements	<b>250</b>	235	500	265	-50.00%
Miscellaneous Expense	<b>100</b>	0	100	100	0.00%
<b>Total Other Purchased Services</b>	<b>15,942</b>	15,135	17,544	2,410	-9.13%
<b>Total Purchased/Contracted Svc</b>	<b>125,442</b>	<b>92,581</b>	<b>117,176</b>	<b>24,596</b>	<b>7.05%</b>

	<b>2014 Budget Total</b>	2013 Forecast	2013 Original Budget	2013 PROJECTED Under (Over) Budget	% Change '13 Budget - '14 Budget
<b><u>Supplies</u></b>					
<b>Supplies</b>					
Office Supplies	<b>750</b>	399	1,500	1,101	-50.00%
Utilities - Power	<b>62,000</b>	58,776	60,000	1,224	3.33%
Vehicle Exp - Gas/Oil/Tire	<b>7,000</b>	7,101	7,000	(101)	0.00%
Lawnmower - Gas/Oil/Repair	<b>3,000</b>	1,084	2,000	916	50.00%
Uniforms	<b>2,000</b>	2,089	2,000	(89)	0.00%
Small Supplies/Equip	<b>4,000</b>	2,925	5,500	2,575	-27.27%
Chemicals	<b>30,000</b>	28,111	30,000	1,889	0.00%
Taps, Pipe Ftnngs - Sewer	<b>1,500</b>	1,204	1,000	(204)	50.00%
<b>Total Supplies</b>	<b>110,250</b>	101,689	109,000	7,311	1.15%
<b>Total Supplies</b>	<b>110,250</b>	<b>101,689</b>	<b>109,000</b>	<b>7,311</b>	<b>1.15%</b>
<b>Capital Outlay</b>					
Equipment	<b>6,600</b>	<b>0</b>	<b>0</b>	0	#DIV/0!
Vehicles	<b>0</b>	<b>0</b>	<b>0</b>	0	#DIV/0!
<b>Total Capital Outlay</b>	<b>6,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	#DIV/0!
<b><u>Debt Service</u></b>					
<b>Interest</b>					
Int Exp - GEFA - 2005 - L02WQ	<b>64,015</b>	68,487	68,311	(176)	-6.29%
<b>Total Interest</b>	<b>64,015</b>	68,487	68,311	(176)	-6.29%
<b>Total Debt Service</b>	<b>64,015</b>	<b>68,487</b>	<b>68,311</b>	<b>(176)</b>	<b>-6.29%</b>
<b>Total Expenditures/Expenses</b>	<b>502,711</b>	<b>438,517</b>	<b>473,860</b>	<b>35,343</b>	<b>6.09%</b>

[The remainder of this page is intentionally left blank. The Information and Acknowledgements section begins on the following page.]



## Information and Acknowledgements

### Budget Preparation Process

The budget process begins in late Summer, with the first step being meeting with representatives of each department to project out the remaining months of the year. Next, a meeting is held with each City Council Committee to review the appropriate department's requests for the coming year. After receiving feedback from the Committee and making any necessary adjustments, the department request amounts are placed into the budget sheet. This is what is known as the "Department Request Budget". This version is not a balanced budget.

The City Manager then formulates the "Administration Recommendation" budget by making any needed or suggested adjustments and produces a balanced budget. This budget is reviewed with City Council at the annual Budget and Planning Retreat, and Department Heads and Council Members are given an opportunity to advocate for various adjustments. After making adjustments in accordance with City Council feedback, the Final Version of the budget is created. This document is available for public review at a Budget Hearing held in early December and is voted on by City Council at the December City Council Meeting.

### Special Thanks

Producing a budget is certainly a team effort. I would like to offer very special thanks to City Clerk Debra Moore for her wise counsel and tireless efforts throughout the process. I would also like to thank Administrative Assistant Renee Martin for her work inputting months of historical financial data. Last but certainly not least, I would like to thank the following department representatives for their work in preparing the budget: Police Chief Gary Jones, Public Works Director Robert Fields, Fire Chief Tripp Lonergan, Captain Kevin Stokes, and Community Services and Events Coordinator Stacie Hart. The work of each of these individuals is very much appreciated.

Respectfully Submitted,

Jason Rizner  
City Manager