

City of Laurinburg

ANNUAL BUDGET 2014-2015

Index

<u>Item</u>	<u>Page</u>
Budget Message	I-IV
General Fund Summary	
Revenue Estimates	1-2
Expenditures.....	3-25
Electric Fund	
Revenues	26
Expenditures.....	27-34
Water-Sewer Fund	
Revenues	35
Expenditures.....	36-43
Solid Waste Fund	
Revenues	44
Expenditures.....	45-46



Mayor Thomas W. Parker, III
 Mary Jo Adams, Mayor Pro Tem
 Dolores "Dee" A. Hammond, Councilmember
 Curtis B. Leak, Councilmember
 Andrew G. Williamson, Jr., Councilmember
 J.D. Willis, Councilmember

Honorable Mayor, Council, and Citizens of the City of Laurinburg:

Pursuant to G.S. 159-11 of the North Carolina General Statutes, it is our pleasure to present the 2014-2015 Proposed Budget for review and subsequent discussions. The Proposed Budget totals \$34,801,998 compared to \$34,446,900 from the previous fiscal year. The City's budget consists of four (4) operating funds – the General Fund, the Electric Fund, the Water and Sewer Fund, and the Solid Waste Fund. A summary and comparison of the proposed budget by fund is as follows:

FUND	BUDGET 2013-2014	BUDGET 2014-2015
General	\$7,802,596	\$7,506,121
Electric	\$18,145,878	\$17,423,462
Water/Sewer	\$6,077,447	\$7,452,965
Solid Waste	\$2,420,979	\$2,419,450
TOTAL	\$34,446,900	\$34,801,998

This Proposed Budget was developed in accordance with the directives given by the City Council at its Budget Retreat on April 15, 2014, which were as follows:

- Maintain property tax rate of 40 cents per \$100 valuation.
- No basic utility rate increases.
- Keep operations as neutral as possible.
- Address litter throughout the City

Given the directives established by Council, preparation of this budget has proven to be very challenging, but we feel like we have satisfactorily met these directives in this Proposed Budget. This budget addresses a lot of City needs for services and infrastructure. It does also include a \$1,000 Cost of Living Adjustment to employees' pay. I firmly believe that the City is comprised of dedicated employees with

the competency and initiative to plan for long-term needs, secure grant funding, and administer services to our citizens in a highly effective and efficient manner, and the employees are the City's most important asset.

Below is a brief overview of the budget in each fund:

General Fund

The Proposed Budget for 2014-2015 does not include a tax increase. The tax rate of 40 cents per \$100 valuation should yield \$3.15 million in revenue for the upcoming fiscal year. Other significant changes to revenue in the General Fund include an 80% match from DOT for the Commonwealth Bridge, a decrease in sale of materials, and an increase in the use of Cemetery Perpetual Care funds by \$18,000. Additional revenues needed to balance the General Fund come from the use of Fund Balance in the amount of \$662,261.

Funds have been allocated in the General Fund to pay for all current operations with no decrease in services in addition to the following items:

- \$8,000 to pay for power washing and painting the Sanford Building
- \$80,000 to pay for new IT Director and IT Budget
- \$30,000 to pay for additional demolition of condemned structures
- \$111,111 to complete expansion at Hillside Memorial Park Cemetery
- \$63,172 for equipment replacement at the Fire Department
- \$60,000 to pay for 14 ton dump truck for the Street Department

Additionally, funds have been allocated to continue funding the Chamber of Commerce, Scotland County Economic Development Corporation, Humane Society, and the Laurinburg Downtown Revitalization Corporation.

Electric Fund

In accordance with Council's directives, there is no proposed increase to the basic electric rate structure. Electric rates will need to be addressed in the future because the Fund has experienced operational losses the past several years. It was my suggestion to wait until after the potential Duke Energy Progress asset purchase from NCEMPA that is scheduled for July 2015. There is still no resolution to the pole attachment agreements with AT&T and Time Warner Cable, but we are close to completing one with AT&T. We are hopeful that this will be resolved in the upcoming fiscal year in order for the City to receive this revenue stream. No Electric Fund Balance was used to balance the budget. There is a \$78,763 contribution from the General Fund to help purchase a new, much needed line truck.

Funds have been allocated in the Electric Fund to pay for all current operations with no decrease in services in addition to the following items:

- \$70,000 for South Main Decorative Lighting Project
- 225,000 for new line truck
- \$65,000 to complete a fiber loop down Airbase Road to Highway 74 Business
- \$120,000 to repair our old switches

Water and Sewer Fund

There is no proposed increase in the water or sewer rates for the City in this Proposed Budget. The City is experiencing a decline in revenue in water and sewer charges that will need to be addressed in future budgets. Additional revenue needed to balance the Water and Sewer Fund of \$2,846,866 is proposed to be appropriated from the Water/Sewer Fund Balance.

Funds have been allocated in the Water/Sewer Fund to pay for all current operations with no decrease in services in addition to the following items:

- \$300,000 for a new water well construction
- \$90,000 for aerator
- \$75,000 to add a fence at the Water Treatment Plant
- \$450,000 for Bridge Creek Outfall repairs

Solid Waste Fund

There is no proposed increase in solid waste fees for the City in this Proposed Budget. The City continues to look for ways to increase the revenue stream from the sale of recyclable materials through educational efforts to increase the volume of waste that is recycled and through researching additional markets for recyclable material. We are also planning on reopening the Recycling Building and start sorting recyclable materials ourselves and selling that material to the highest bidder. Additional revenue needed to balance the Solid Waste Fund of \$183,400 is proposed to be appropriated from the Solid Waste Fund Balance.

There is no projected increase in the tipping fee rates charged by Scotland County in the upcoming fiscal year. The Solid Waste Department is one of the largest consumers of fuel, so fluctuation in fuel prices has a significant impact on these services. This budget includes funds to repair the Recycling Building for \$17,500, replace a pickup truck for \$31,000, and purchase a front end loader for \$240,000. We also added a Litter/Edging Crew to this year's budget which will be funded out of the Solid Waste Fund. This crew will require one additional full-time

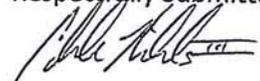
employee. This employee will manage a crew of inmates that will pick up litter and edge sidewalks/streets year round throughout the City. We are excited about this addition and really feel it will add to the beauty of our great City. In order to maintain self-sufficiency in the Solid Waste Fund, this Budget does not include any transfer from the Solid Waste Fund to General Fund.

Summary

This Budget has been developed in a way to not only meet the Council's directives given to Staff, but also to continue to provide essential services to our residents and businesses with no increases in charges for these services. This budget also includes upgrades and extensions to City infrastructure to not only maintain services, but to also increase service. With deep gratitude on behalf of City employees, I want to thank the Mayor and Council for including the \$1,000 Cost of Living Adjustment for employees in this budget to recognize the City's greatest asset, its employees.

The preparation of this budget has been truly a team effort. I would like to thank all the City Department Heads for developing and presenting well-planned budget requests and making sacrifices when necessary.

Respectfully Submitted,



Charles Nichols
City Manager

		ANNUAL BUDGET 2014 - 2015					
		REVENUE ESTIMATES					
		GENERAL FUND					
		Actual		Estimate		Council	Council
Item of Revenue		Revenue	Budget	Revenue		Approves	Approves
		2012-2013	2013-2014	2013-2014		2014-2015	2014-2015
Revenue							
10-	430199	Taxes - Current Year	\$2,964,000	\$3,041,700	\$3,000,500	\$3,150,000	
10-	430198	Taxes - First Prior	110,000	50,000	135,000	60,000	
10-	430197	Taxes - Second Prior	21,500	30,000	35,000	30,000	
10-	430100	Taxes - 3rd and Prior year	24,500	30,000	30,500	20,000	
10-	430200	Garnishment Fees	200	4,000	1,500	2,000	
10-	430500	Taxes - Special District	37,000	21,000	20,000	20,000	
10-	430501	Repayment-Downtown Revitalization	0	0	0	0	
10-	430502	Interest on Downtown Revitalization	0	0	0	0	
10-	430504	Land	0	22,400	22,400	11,447	
10-	430505	Loan from Electric Fund	0	0	0	0	
10-	430701	Youth Council Revenue	0	0	0	0	
10-	430900	PILOT	60,000	60,000	79,000	79,000	
10-	431010	Vehicle Gross Receipts-Rental	16,000	15,000	15,700	15,000	
10-	431100	Tax Discount	0	0	0	0	
10-	431400	Animal Tags & Penalties	1,000	1,500	1,000	1,000	
10-	431700	Tax Penalties & Interest	33,700	34,000	38,000	34,000	
10-	432400	Lot Cuttings	2,000	5,000	700	3,000	
10-	432500	Privilege Licenses	90,000	25,000	124,000	25,000	
10-	432800	Franchise - CATV	260,000	260,000	278,000	270,000	
10-	432900	Interest on Investments	1,000	1,000	500	1,000	
10-	433100	Concessions & Rentals	12,000	13,000	13,000	13,000	
10-	433500	Miscellaneous	55,000	50,000	55,000	50,000	
10-	433700	Utilities Franchise Tax	1,085,000	1,160,000	1,055,000	1,060,000	
10-	433900	Intangibles Tax	0	0	0	0	
10-	434100	Beer & Wine Tax	69,100	69,100	70,000	71,200	
10-	434300	Powell Bill	469,065	459,000	475,441	470,500	
10-	434500	N.C. Sales Tax	1,100,000	1,122,000	1,133,000	1,144,000	
10-	434502	Food Stamp & Tax Reimbursement	0	0			
		BCBS Foundation Grant	0				
10-	434800	State Government Grants	14,100	119,282	61,087	36,700	
10-	434900	Federal Government Grants	10,000	0		48,000	
10-	435000	Seized Asset Revenue	0				

ANNUAL BUDGET 2014 - 2015						
REVENUE ESTIMATES						
GENERAL FUND						
	Item of Revenue	Actual Revenue 2012-2013	Budget 2013-2014	Estimate Revenue 2013-2014	Council Approves 2014-2015	Council Approves 2014-2015
10-	435100	Court Fees	6,000	6,000	5,800	6,000
10-	435100	911 Restricted Revenue	0	0	0	0
10-	435200	Parking Violation Penalties	400	1,000	500	500
10-	435300	Fire Protection Charges - County	61,000	61,000	61,000	61,000
10-	435400	Police-False Alarm Charges	4,200	4,000	4,000	4,000
10-	435500	Fire -False Alarm Charges	0	4,000	0	2,000
10-	435700	Inspection Fees	7,400	7,000	7,500	7,000
10-	435701	Inspection Fees-Fire Department	300	500	800	500
10-	435900	County- GIS	1,700	10,000	7,500	3,000
10-	436001	Hospital-Reimbursement(Lauchwood)	0	0	0	0
10-	436100	Hillside Cemetery	48,600	50,000	50,000	50,000
10-	436701	N.C. Sales Tax Refund	0	0	0	0
10-	436702	N.C. Gasoline Tax Refund	0	0	0	0
10-	436900	Rescue Squad Contribution	27,453	38,525	35,450	28,525
10-	436901	Fueling Facility Contribution	10,208	11,000	10,300	14,488
10-	438100	Sales of Materials	26,000	60,000	60,000	20,000
10-	438300	Gain on Sale of Fixed Assets	0	0	0	0
10-	438305	Perpetual Care	12,000	30,000	0	30,000
10-	439100	Management Fees	0	0	0	0
10-	439300	Special Assessments	1,000	2,000	0	1,000
10-	439500	Interest on Special Assessments	500	300	700	1,000
Subtotal General Revenue		\$6,641,926	\$6,878,307	\$6,887,878	\$6,843,860	
Contributions from Other Funds:						
10-	439730	Electric Fund Contribution	\$350,000	\$350,000	\$0	
10-	439731	Water Sewer Contribution	\$0	\$0		
10-	439732	Solid Waste Contribution	\$414,057	\$0		
10-	439900	Fund Balance Appropriated	\$191,258	\$693,571	\$693,571	\$662,261
Subtotal Contributions		\$955,315	\$1,043,571	\$693,571	\$662,261	
GRAND TOTAL GENERAL FUND REVENUE		\$7,597,241	\$7,921,878	\$7,581,449	\$7,506,121	

		ANNUAL BUDGET 2014 - 2015					
		EXPENDITURE ESTIMATES					
		GENERAL FUND					
		General Government					
		Actual		Estimate		Council	Council
Item of Expenditure		Expenditure	Budget	Expenditure		Approves	Approves
		2012-2013	2013-2014	2013-2014		2014-2015	2014-2015
Governing Body							
410	500200	Salaries & Wages	\$26,630	\$26,630	\$26,630	\$27,030	
410	500400	Professional Services	95,000	95,000	120,000	120,000	
410	500401	Professional Services-City Manager	0	0	0	0	
410	500500	FICA Taxes	2,038	2,037	2,037	2,068	
410	500600	Health Insurance	0	0	0	0	
410	500700	Retirement	0	0	0	0	
410	500800	401K Contribution	0	0	0	0	
410	501100	Telephone/Internet/Connection	260	500	260	725	
410	501200	Postage	300	300	300	300	
410	501300	Utilities	5,000	6,000	2,200	2,200	
410	501400	Travel & Schools	8,000	9,600	10,300	10,610	
410	501600	Maintenance & Repair Equipment	700	1,976	3,055	2,500	
410	502600	Advertising	5,000	4,000	4,000	4,000	
410	504500	Contracted Services	0	5,000	3,000	3,500	
410	503300	Departmental Materials & Supplies	3,000	3,500	4,300	5,100	
410	505300	Dues & Subscriptions	22,000	23,000	22,135	24,000	
410	505400	Insurance	1,120	1,120	1,120	900	
410	505700	Miscellaneous	560	2,500	2,330	2,500	
Sub-Total Governing Body			\$169,608	\$181,163	\$201,667	\$205,433	
410	506200	Management Fees	(\$106,424)	(\$106,424)	(\$106,424)	(\$168,346)	
Capital Outlay							
410	703400	Equipment Replacement	\$0	\$0	\$0	\$0	
410	707300	Other Improvements	0	29,000	30,600	0	
410	707400	Equipment	772	0	0	0	
			\$772	\$29,000	\$30,600	\$0	
TOTAL GOVERNING BODY			\$63,956	\$103,739	\$125,843	\$37,087	

		ANNUAL BUDGET 2014 - 2015					
		EXPENDITURE ESTIMATES					
		GENERAL FUND					
		General Government					
		Actual		Estimate		Council	Council
Item of Expenditure		Expenditure	Budget	Expenditure		Approves	Approves
		2012-2013	2013-2014	2013-2014		2014-2015	2014-2015
Administrative							
420	500200	Salaries & Wages	\$159,000	\$170,983	\$141,200	\$147,374	
420	500500	FICA Taxes	12,164	13,080	12,600	11,274	
420	500600	Health Insurance	9,600	17,682	16,000	11,837	
420	500700	Retirement	8,300	12,088	11,500	10,419	
420	500800	401K Contribution	5,820	8,549	7,060	7,369	
420	501100	Telephone/Internet/Connection	2,200	2,500	2,200	2,725	
420	501200	Postage	450	600	150	300	
420	501300	Utilities	2,100	2,200	2,200	2,200	
420	501400	Travel & Schools	7,000	4,894	6,000	10,000	
420	501400	Travel & Schools-City Clerk	1,000	1,000	200	1,850	
420	501600	Maintenance & Repair Equipment	700	1,876	2,700	2,500	
420	502600	Advertising	0	0	0	0	
420	503100	Automotive Maintenance & Supplies	7,200	6,000	6,000	7,200	
420	503300	Departmental Materials & Supplies	3,000	3,000	900	3,000	
420	504500	Contracted Services	15,000	0	23,000	0	
420	505300	Dues & Subscriptions	1,000	1,800	1,400	1,800	
420	505400	Insurance	1,300	1,300	1,000	1,000	
420	505700	Miscellaneous	0	0	0	0	
Subtotal Administrative			\$235,834	\$247,552	\$234,110	\$220,848	
420	506200	Management Fees	(\$175,000)	(\$175,000)	(\$175,000)	(\$171,890)	
Capital Outlay							
420	703400	Equipment Replacement	\$950	\$0	\$0	\$500	
420	707400	Equipment	772	0	0	0	
Subtotal Capital Outlay			\$1,722	\$0	\$0	\$500	
TOTAL ADMINISTRATIVE			\$62,556	\$72,552	\$59,110	\$49,458	

		ANNUAL BUDGET 2014 - 2015					
		EXPENDITURE ESTIMATES					
		GENERAL FUND					
		General Government					
		Actual	Budget	Estimate	Council	Council	
Item of Expenditure		Expenditure	Budget	Expenditure	Approves	Approves	
		2012-2013	2013-2014	2013-2014	2014-2015	2014-2015	
Personnel/Safety							
421	500200	Salaries & Wages	\$82,945	\$117,907	\$95,000	\$107,527	
421	500500	FICA Taxes	6,200	9,020	7,300	8,226	
421	500600	Health Insurance	5,687	6,196	7,300	6,196	
421	500700	Retirement	6,350	8,336	9,000	7,602	
421	500800	401K Contribution	4,150	5,895	4,800	5,376	
421	501100	Telephone/Internet/Connection	1,850	2,000	1,300	2,000	
421	501200	Postage	180	250	150	250	
421	501300	Utilities	1,050	1,400	1,000	1,000	
421	501400	Travel & Schools	14,000	7,500	5,000	5,000	
421	501600	Maintenance & Repair Equipment	7,050	4,732	5,300	5,500	
421	502600	Advertising	4,500	10,125	1,500	4,500	
421	503300	Departmental Materials & Supplies	3,700	2,250	5,000	3,700	
421	503600	Infection Control Program	2,580	6,000	1,000	3,000	
421	503700	Health & Fitness Program	5,850	4,400	3,000	4,400	
421	504500	Contracted Services	5,500	4,170	9,900	9,500	
421	504700	Unemployment Compensation	0	0	0		
421	505300	Dues & Subscriptions	850	1,000	300	1,000	
421	505400	Insurance	432	450	400	400	
421	505800	Employee Relations	9,900	7,500	9,500	10,000	
Subtotal Personnel/Safety			\$162,774	\$199,131	\$166,750	\$185,177	
421	506200	Management Fees	(\$115,000)	(\$115,000)	(\$115,000)	(\$146,226)	
Capital Outlay							
421	703400	Equipment Replacement	\$0	\$0	\$0	\$0	
421	707400	Equipment	4,900	3,000	0	1,200	
Subtotal Capital Outlay			\$4,900	\$3,000	\$0	\$1,200	
TOTAL PERSONNEL/SAFETY			\$52,674	\$87,131	\$51,750	\$40,151	

		ANNUAL BUDGET 2014 - 2015					
		EXPENDITURE ESTIMATES					
		GENERAL FUND					
		General Government					
		Actual		Estimate		Council	Council
Item of Expenditure		Expenditure	Budget	Expenditure		Approves	Approves
		2012-2013	2013-2014	2013-2014		2014-2015	2014-2015
Finance/Accounting							
441	500200	Salaries & Wages	\$87,100	\$183,204	\$183,600	\$186,250	
441	500500	FICA Taxes	\$6,663	14,015	\$14,050	14,248	
441	500600	Health Insurance	\$11,200	19,304	\$18,300	19,304	
441	500700	Retirement	\$5,871	12,953	\$12,900	13,168	
441	500800	401K Contribution	\$4,352	9,160	\$9,180	9,313	
441	501100	Telephone/Internet/Connection	\$770	1,800	\$1,600	1,800	
441	501200	Postage	\$1,800	2,150	\$2,700	3,100	
441	501300	Utilities	\$1,750	4,000	\$3,900	4,000	
441	501400	Travel & Schools	\$0	3,400	\$1,500	3,400	
441	501600	Maintenance & Repair Equipment	\$4,960	11,800	\$10,871	12,000	
441	503300	Departmental Materials & Supplies	\$2,200	4,100	\$4,000	4,100	
441	505300	Dues & Subscriptions	\$0	200	\$215	250	
441	505400	Insurance	\$900	2,450	\$1,900	1,700	
441	505700	Miscellaneous	0	0		0	
Subtotal Accounting			\$127,566	\$268,536	\$264,716	\$272,633	
441	506200	Management Fees	(\$100,874)	(\$215,874)	(\$215,874)	(\$215,233)	
Capital Outlay							
441	703400	Equipment Replacement	\$0	\$0	\$0		
441	707300	Other Improvements	\$0	\$0	\$0		
441	707400	Equipment	\$0	\$2,000	\$0	\$4,500*	
Subtotal Capital Outlay			\$0	\$2,000	\$0	\$4,500	
TOTAL ACCOUNTING			\$26,692	\$54,662	\$48,842	\$61,900	

ANNUAL BUDGET 2014 - 2015						
EXPENDITURE ESTIMATES						
GENERAL FUND						
General Government						
		Actual		Estimate	Council	Council
	Item of Expenditure	Expenditure	Budget	Expenditure	Approves	Approves
		2012-2013	2013-2014	2013-2014	2014-2015	2014-2015
Taxation						
460	500200	Salaries & Wages	\$39,200	\$39,576	\$39,500	\$40,576
460	500400	Professional Fees - Legal	10,000	20,000	15,000	20,000
460	500500	FICA Taxes	3,000	3,028	3,022	3,104
460	500600	Health Insurance	5,960	5,985	6,020	5,985
460	500700	Retirement	2,643	2,798	2,770	2,869
460	500800	401K Contribution	1,960	1,979	1,975	2,029
460	501000	Tax Listing	0	0	0	0
460	501100	Telephone/Internet/Connection	520	700	650	700
460	501200	Postage	4,000	4,000	5,700	600
460	501300	Utilities	850	900	1,110	1,200
460	501400	Travel & Schools	1,000	2,000	700	2,000
460	501600	Maintenance & Repair Equipment	6,200	7,000	6,800	7,500
460	502600	Advertising	4,000	5,000	3,700	5,000
460	503300	Departmental Materials & Supplies	3,100	3,000	2,500	3,000
460	504400	MV Tax Collection Fee	4,800	5,500	5,000	5,500
460	504500	Contracted Services	0	0	0	0
460	505300	Dues & Subscriptions	50	100	50	100
460	505400	Insurance	1,054	1,054	850	700
460	505700	Miscellaneous	0	0	0	0
			\$88,337	\$102,620	\$95,347	\$100,863
Capital Outlay						
460	703400	Equipment Replacement	\$9,367	\$0	\$0	\$600
460	707400	Equipment	0	0	0	0
	Subtotal Capital Outlay		\$9,367	\$0	\$0	\$600
TOTAL TAXATION			\$97,704	\$102,620	\$95,347	\$101,463

		ANNUAL BUDGET 2014 - 2015					
		EXPENDITURE ESTIMATES					
		GENERAL FUND					
		General Government					
		Actual		Estimate		Council	Council
Item of Expenditure		Expenditure	Budget	Expenditure		Approves	Approves
		2012-2013	2013-2014	2013-2014		2014-2015	2014-2015
Building Maintenance							
500	500200	Salaries & Wages	\$22,500	\$22,448	\$21,898	\$23,448	
500	500500	FICA Taxes	1,703	1,717	1,675	1,794	
500	500600	Health Insurance	5,923	5,925	6,055	5,925	
500	500700	Retirement	1,501	1,587	1,548	1,658	
500	500800	401K Contribution	746	1,122	1,095	1,172	
500	500900	Uniforms	280	300	322	325	
500	501100	Telephone/Internet/Connection	190	250	90	250	
500	501300	Utilities	817	800	1,248	1,250	
500	501400	Travel & Schools	500	500	628	500	
500	501500	Maintenance & Repair Building	10,000	44,375	43,822	16,000	
500	501600	Maintenance & Repair Equipment	8,000	8,500	8,500	8,600	
500	503300	Departmental Materials & Supplies	6,020	6,200	6,500	6,500	
500	505400	Insurance	272	275	173	200	
500	505700	Miscellaneous	0	0	0	0	
			\$58,452	\$93,999	\$93,554	\$67,622	
Capital Outlay							
500	703400	Equipment Replacement	\$5,700	\$5,500	\$5,180	\$5,500	
500	707300	Building Improvements	0	0	0	0	
500	707400	Equipment	0	0	0	0	
Subtotal Capital Outlay			\$5,700	\$5,500	\$5,180	\$5,500	
TOTAL BUILDING MAINTENANCE			\$64,152	\$99,499	\$98,734	\$73,122	
GRAND TOTAL GENERAL GOVERNMENT			\$408,389	\$520,203	\$479,626	\$363,181	

		ANNUAL BUDGET 2014 - 2015					
		EXPENDITURE ESTIMATES					
		GENERAL FUND					
		Actual		Estimate		Council	Council
Item of Expenditure		Expenditure	Budget	Expenditure		Approves	Approves
		2012-2013	2013-2014	2013-2014		2014-2015	2014-2015
Administration/Development							
501	500200	Salaries & Wages	\$84,532	\$86,618	\$85,500	\$87,421	
501	500500	FICA Taxes	6,467	6,626	6,541	6,688	
501	500600	Health Insurance	5,982	11,805	11,830	11,805	
501	500700	Retirement	5,690	6,124	6,050	6,181	
501	500800	401K Contribution	4,226	4,331	4,280	4,371	
501	501100	Telephone/Internet/Connection	500	1,350	1,350	1,350	
501	501200	Postage	700	200	200	200	
501	501300	Utilities	3,700	4,000	3,400	4,000	
501	501400	Travel & Schools	2,000	2,500	600	2,500	
501	501600	Maintenance & Repair Equipment	700	700	900	900	
501	503100	Automotive Maintenance & Supplies	400	750	2,700	2,100	
501	503300	Departmental Materials & Supplies	2,000	1,500	1,100	1,500	
501	504500	Contracted Services	350	500	100	500	
501	505300	Dues & Subscriptions	120	150	100	150	
501	505400	Insurance	2,140	2,150	1,700	1,700	
501	505700	Miscellaneous	0	0			
Subtotal Administration		\$119,507	\$129,304	\$126,351		\$131,365	
Capital Outlay							
501	703400	Equipment Replacement	\$650	\$0	\$0	\$0	
501	707300	Other Improvements	\$0	\$75,000	\$0	\$75,000	
501	707400	Equipment	771	0		0	
Subtotal Capital Outlay		\$1,421	\$75,000	\$0		\$75,000	
TOTAL COMM DEV ADMIN		\$120,928	\$204,304	\$126,351		\$206,365	

ANNUAL BUDGET 2014 - 2015							
EXPENDITURE ESTIMATES							
GENERAL FUND							
General Government							
		Item of Expenditure	Actual Expenditure 2012-2013	Budget 2013-2014	Estimate Expenditure 2013-2014	Council Approves 2014-2015	Council Approves 2014-2015
IT							
502	500200	Salaries & Wages	\$0	\$0	\$0	\$51,161 *	
502	500400	Professional Services	0	0	0	0	
502	500500	FICA Taxes	0	0	0	3,914	
502	500600	Health Insurance	0	0	0	5,536	
502	500700	Retirement	0	0	0	3,550	
502	500800	401K Contribution	0	0	0	2,508	
502	501100	Telephone/Internet/Connection	0	0	0	1,300	
502	501200	Postage	0	0	0	0	
502	501300	Utilities	0	0	0	1,500	
502	501400	Travel & Schools	0	0	0	3,000	
502	501600	Maintenance & Repair Equipment	0	0	0	2,000	
502	502600	Advertising	0	0	0	0	
502	503100	Automotive Maintenance & Supplies	0	0	0	2,000	
502	503300	Departmental Materials & Supplies	0	0	0	2,000	
502	503500	Printing	0	0	0	0	
502	505300	Dues & Subscriptions	0	0	0	500	
502	505400	Insurance	0	0	0	500	
502	505700	Miscellaneous	0	0	0	0	
Subtotal Redevelopment			\$0	\$0	\$0	\$79,469	
Management Fees							
Capital Outlay						(\$62,713)	
502	707400	Equipment	\$0	\$0	\$0	\$2,000	
Subtotal Capital Outlay			\$0	\$0	\$0	\$2,000	
TOTAL IT			\$0	\$0	\$0	\$18,756	

		ANNUAL BUDGET 2014 - 2015					
		EXPENDITURE ESTIMATES					
		GENERAL FUND					
		Community Development					
	Item of Expenditure	Actual Expenditure 2012-2013	Budget 2013-2014	Estimate Expenditure 2013-2014	Council Approves 2014-2015	Council Approves 2014-2015	
Planning and Development							
503	500200	Salaries & Wages	\$45,572	\$45,356	\$45,000	\$46,356	
503	500400	Professional Services	1,500	2,700	0	2,700	
503	500500	FICA Taxes	3,487	3,470	3,370	3,546	
503	500600	Health Insurance	12,000	6,180	6,207	6,180	
503	500700	Retirement	3,065	3,207	3,111	3,277	
503	500800	401K Contribution	2,279	2,268	2,200	2,318	
503	500900	Uniforms	400	350	250	350	
503	501100	Telephone/Internet/Connection	1,500	700	975	900	
503	501200	Postage	100	750	200	700	
503	501300	Utilities	675	750	880	900	
503	501400	Travel & Schools	2,000	2,000	50	2,000	
503	501600	Maintenance & Repair Equipment	700	950	850	950	
503	503100	Automotive Maintenance & Supplies	1,000	2,000	1,900	2,000	
503	503300	Departmental Materials & Supplies	1,450	1,500	1,000	1,500	
503	503500	Printing	0	0	0	0	
503	504500	Contracted Services	40,000	54,150	38,150	54,150	
503	505300	Dues & Subscriptions	50	50	0	50	
503	505400	Insurance	518	520	400	400	
503	505700	Miscellaneous	0	0			
Subtotal Planning			\$116,296	\$126,901	\$104,543	128,277	
Capital Outlay							
503	703400	Equipment Replacement	\$840	\$5,000	\$1,400	\$1,200	
503	707400	Equipment	771	0	0	0	
Subtotal Capital Outlay			\$1,611	\$5,000	\$1,400	\$1,200	
TOTAL PLANNING			\$117,907	\$131,901	\$105,943	\$129,477	

ANNUAL BUDGET 2014 - 2015						
EXPENDITURE ESTIMATES						
GENERAL FUND						
Community Development						
Item of Expenditure		Actual Expenditure 2012-2013	Budget 2013-2014	Estimate Expenditure 2013-2014	Council Approves 2014-2015	Council Approves 2014-2015
GIS/CEMETERY						
504	500200	Salaries & Wages	\$61,731	\$61,835	\$61,835	\$62,961
504	500500	FICA Taxes	4,722	4,730	4,730	4,817
504	500600	Health Insurance	6,067	6,064	6,120	6,064
504	500700	Retirement	4,161	4,372	4,372	4,451
504	500800	401K Contribution	3,087	3,092	3,092	3,148
504	501100	Telephone/Internet/Connection	750	800	810	1,100
504	501200	Postage	30	75	50	100
504	501300	Utilities	725	750	850	900
504	501400	Travel & Schools	0	500	0	500
504	501600	Maintenance & Repair Equipment	17,000	17,000	16,200	17,000
504	503100	Automotive Maintenance & Supplies	550	1,000	900	1,200
504	503300	Departmental Materials & Supplies	600	1,000	950	1,200
504	504500	Contracted Services	3,000	4,000	1,000	4,000
504	505300	Dues & Subscriptions	300	350	300	350
504	505400	Insurance	885	900	680	700
504	505700	Miscellaneous	0	0	0	0
Subtotal Engineering			\$103,608	\$106,468	\$101,889	\$108,491
504	506200	Management Fees	(65,000)	(65,000)	(\$65,000)	(\$75,106)
Capital Outlay						
504	703400	Equipment Replacement	\$2,600	\$8,000	\$6,100	\$0
504	707400	Equipment	0	0		0
Subtotal Capital Outlay			\$2,600	\$8,000	\$6,100	\$0
TOTAL GIS			\$41,208	\$49,468	\$42,989	\$33,385

		ANNUAL BUDGET 2014 - 2015					
		EXPENDITURE ESTIMATES					
		GENERAL FUND					
		Community Development					
		Actual		Estimate		Council	Council
Item of Expenditure		Expenditure	Budget	Expenditure		Approves	Approves
		2012-2013	2013-2014	2013-2014		2014-2015	2014-2015
Beautification							
505	500200	Salaries & Wages	\$61,000	\$106,180	\$101,500	\$115,447	
505	500500	FICA Taxes	4,667	6,210	7,765	8,832	
505	500600	Health Insurance	12,500	17,848	22,000	23,693	
505	500700	Retirement	3,337	5,739	7,765	8,162	
505	500800	401K Contribution	2,550	4,059	5,075	5,772	
505	500900	Uniforms	1,120	1,406	1,100	1,406	
505	501100	Telephone/Internet/Connection	600	1,500	1,300	1,500	
505	501200	Postage	30	150	25	150	
505	501300	Utilities	600	750	450	750	
505	501400	Travel & Schools	1,000	1,000	550	1,500	
505	501600	Maintenance & Repair Equipment	2,500	3,000	2,500	3,000	
505	502600	Advertising	0	500	500	500	
505	503100	Automotive Maintenance & Supplies	4,500	4,500	6,000	4,500	
505	503300	Departmental Materials & Supplies	6,100	6,000	6,500	6,000	
505	504500	Contracted Services	58,550	60,000	42,900	60,000	
505	505300	Dues & Subscriptions	0	150	0	150	
505	505400	Insurance	2,284	0	2,000	1,700	
505	505700	Miscellaneous	0	0	0	0	
Subtotal Grounds Maintenance			\$161,338	\$218,992	\$207,930	\$243,062	
Capital Outlay							
505	703400	Equipment Replacement	\$1,000	\$29,620	\$27,300	\$1,850	
505	707300	Other Improvements	2,500	0	0	20,500	
505	707300	Council Projects	0	94,400	53,423	14,000	
505	700002	Beautification-Trees	15,900	40,280	21,000	0	
505	707400	Equipment	1200	300	0	600	
Subtotal Capital Outlay			\$20,600	\$164,600	\$101,723	\$36,950	
TOTAL BEAUTIFICATION			\$181,938	\$383,592	\$309,653	\$280,012	

		ANNUAL BUDGET 2014 - 2015					
		EXPENDITURE ESTIMATES					
		GENERAL FUND					
		Community Development					
		Actual		Estimate		Council	Council
Item of Expenditure		Expenditure	Budget	Expenditure		Approves	Approves
		2012-2013	2013-2014	2013-2014		2014-2015	2014-2015
Cemetery							
506	500200	Salaries & Wages	\$140,300	\$101,909	\$96,000	\$85,856	
506	500500	FICA Taxes	10,733	9,709	7,350	6,568	
506	500600	Health Insurance	24,407	23,603	20,100	17,758	
506	500700	Retirement	9,442	8,972	8,450	6,070	
506	500800	401K Contribution	7,015	6,345	4,800	4,293	
506	500900	Uniforms	1,400	1,600	1,300	1,600	
506	501100	Telephone/Internet/Connection	820	800	1,200	1,700	
506	501200	Postage	60	100	125	150	
506	501300	Utilities	2,100	2,100	2,300	2,300	
506	501400	Travel & Schools	0	200	100	500	
506	501500	Maintenance & Repair Building	0	1,000	800	1,000	
506	501600	Maintenance & Repair Equipment	3,200	5,000	7,000	8,000	
506	502600	Advertising	0	0	0	0	
506	503100	Automotive Maintenance & Supplies	5,200	6,900	4,000	6,900	
506	503300	Departmental Materials & Supplies	5,200	7,000	6,300	7,000	
506	504500	Contracted Services	5,600	1,600	1,600	4,300	
506	505300	Dues & Subscriptions	0	0	100	100	
506	505400	Insurance	1,432	1,450	1,200	1,200	
506	505700	Miscellaneous	0	0	0	0	
506	505900	Memorial Tree Program	0	200	0	0	
Subtotal Cemetery			\$216,909	\$178,488	\$162,725	\$155,295	
Capital Outlay							
506	703400	Equipment Replacement	\$1,102	\$34,500	\$31,500	\$27,000	
506	707300	Other Improvements	5,000	124,270	18,000	111,000	
506	707400	Equipment	772	0	0	0	
Subtotal Capital Outlay			\$6,874	\$158,770	\$49,500	\$138,000	
TOTAL CEMETERY			\$223,783	\$337,258	\$212,225	\$293,295	
GRAND TOTAL COMM. DEVELOPMENT			\$685,764	\$1,106,523	\$797,161	\$961,290	

		ANNUAL BUDGET 2014 - 2015					
		EXPENDITURE ESTIMATES					
		GENERAL FUND					
		Public Safety					
		Actual		Estimate		Council	
	Item of Expenditure	Expenditure	Budget	Expenditure		Approves	Council
		2012-2013	2013-2014	2013-2014		2014-2015	Approves
							2014-2015
Police							
510	500200	Salaries & Wages	\$1,908,136	\$1,910,418	\$1,785,500	\$1,839,287	
510	500300	Separation Allowance	47,962	65,283	78,600	84,500	
510	500500	FICA Taxes	145,972	147,753	138,000	140,705	
510	500600	Health Insurance	262,449	292,457	255,900	292,457	
510	500700	Retirement	128,418	140,607	126,400	136,291	
510	500800	401K Contribution	95,500	96,571	89,300	91,964	
510	500900	Uniforms	29,000	25,000	31,000	30,000	
510	501100	Telephone/Internet/Connection	24,000	25,500	26,000	25,500	
510	501200	Postage	500	1,100	500	1,100	
510	501300	Utilities	21,300	21,000	21,000	21,000	
510	501400	Travel & Schools	10,000	18,500	12,500	25,000	
510	501600	Maintenance & Repair Equipment	18,000	19,000	17,000	19,000	
510	502000	Drug Fund	7,000	10,000	8,000	10,000	
510	502100	Equipment Rental	8,000	18,000	9,000	18,000	
510	503100	Automotive Maintenance & Supplies	218,225	226,000	194,000	226,000	
510	503300	Departmental Materials & Supplies	23,000	21,000	62,000	30,000	
510	504500	Contracted Services	33,550	21,000	20,000	20,000	
510	505300	Dues & Subscriptions	600	600	200	600	
510	505400	Insurance	59,338	59,500	45,000	44,000	
510	505700	Miscellaneous	50	0	0	0	
Subtotal Police			\$3,041,000	\$3,119,289	\$2,919,900	\$3,055,405	
Capital Outlay							
510	703400	Equipment Replacement	\$110,000	\$125,100	\$104,000	\$120,000	
510	707300	Other Improvements	0	0		0	
510	707400	Equipment	0	0	30,300		
Subtotal Capital Outlay			\$110,000	\$125,100	\$134,300	\$120,000	
TOTAL POLICE			\$3,151,000	\$3,244,389	\$3,054,200	\$3,175,405	

		ANNUAL BUDGET 2014 - 2015					
		EXPENDITURE ESTIMATES					
		GENERAL FUND					
		Public Safety					
	Item of Expenditure	Actual Expenditure 2012-2013	Budget 2013-2014	Estimate Expenditure 2013-2014	Council Approves 2014-2015	Council Approves 2014-2015	
Animal Control							
590	500200	Salaries & Wages	\$35,100	\$34,480	\$35,800	\$43,570	
590	500500	FICA Taxes	2,685	2,638	2,739	3,333	
590	500600	Health Insurance	5,847	5,968	5,900	5,968	
590	500700	Retirement	2,362	2,438	2,532	3,229	
590	500800	401K Contribution	1,755	1,724	1,790	2,179	
590	500900	Uniforms	0	1,500	0	1,500	
590	501100	Telephone/Internet/Connection	720	900	800	900	
590	501200	Postage	0	150	0	150	
590	501300	Utilities	120	150	150	150	
590	501400	Travel & Schools	0	3,000	0	3,000	
590	501600	Maintenance & Repair Equipment	450	500	400	500	
590	502600	Advertising	0	500	0	500	
590	503100	Automotive Maintenance & Supplies	6,000	6,500	4,000	6,500	
590	503300	Departmental Materials & Supplies	500	1,000	2,700	1,000	
590	504500	Contracted Services	0	0	0	0	
590	504800	Licenses	0	0	0	0	
590	505400	Insurance	885	890	675	700	
590	504700	Miscellaneous	0	0	0	0	
Subtotal Animal Control			\$56,424	\$62,338	\$57,486	\$73,178	
Capital Outlay							
590	703400	Equipment Replacement	\$0	\$0	\$0	\$0	
590	707400	Equipment	0	0	1400	0	
Subtotal Capital Outlay			\$0	\$0	\$1,400	\$0	
TOTAL ANIMAL CONTROL			\$56,424	\$62,338	\$58,886	\$73,178	

		ANNUAL BUDGET 2014 - 2015					
		EXPENDITURE ESTIMATES					
		GENERAL FUND					
		Public Safety					
	Item of Expenditure	Actual Expenditure 2012-2013	Budget 2013-2014	Estimate Expenditure 2013-2014	Council Approves 2014-2015	Council Approves 2014-2015	
Fire							
530	500200	Salaries & Wages	\$283,000	\$317,095	\$307,500	\$337,720	
530	500500	FICA Taxes	21,650	24,258	23,525	25,836	
530	500600	Health Insurance	39,800	41,718	41,000	41,718	
530	500700	Retirement	17,500	22,419	21,750	23,877	
530	500800	401K Contribution	12,250	15,855	15,380	16,886	
530	500900	Uniforms	17,000	16,500	18,300	20,000	
530	501100	Telephone/Internet/Connection	4,505	4,500	6,000	7,300	
530	501200	Postage	400	600	200	600	
530	501300	Utilities	32,000	34,500	34,700	35,000	
530	501400	Travel & Schools	3,875	6,500	6,500	6,500	
530	501500	Building Maintenance & Repair	16,700	26,500	18,500	26,500	
530	501600	Maintenance & Repair Equipment	15,000	18,500	12,000	18,500	
530	503100	Automotive Maintenance & Supplies	36,900	40,000	49,000	40,000	
530	503300	Departmental Materials & Supplies	16,000	15,000	14,000	15,000	
530	504500	Contracted Services	60,000	60,000	56,000	60,000	
530	505300	Dues & Subscriptions	1,900	2,100	2,000	2,100	
530	505400	Insurance	7,650	11,000	10,100	11,000	
530	505700	Miscellaneous	0	4,102	3,000	0	
	Subtotal Fire		\$586,130	\$661,147	\$639,455	\$688,536	
	Capital Outlay						
530	703400	Equipment Replacement	\$84,000	\$172,192	\$165,000	\$63,172	
530	707300	Other Improvements	11,660	0		10,000	
530	707400	Equipment	10,400	0		25,145	
	Subtotal Capital Outlay		\$106,060	\$172,192	\$165,000	\$98,317	
TOTAL FIRE			\$692,190	\$833,339	\$804,455	\$786,853	

		ANNUAL BUDGET 2014 - 2015					
		EXPENDITURE ESTIMATES					
		GENERAL FUND					
		Public Safety					
		Actual		Estimate		Council	Council
Item of Expenditure		Expenditure	Budget	Expenditure		Approves	Approves
		2012-2013	2013-2014	2013-2014		2014-2015	2014-2015
Rescue							
535	500200	Salaries & Wages	0	\$50	0	\$50	
535	501100	Telephone	480	500	480	500	
535	501200	Postage	25	100	50	100	
535	501400	Travel & Schools	4,800	6,000	6,706	6,000	
535	501600	Maintenance & Repair Equipment	5,000	4,000	3,000	4,000	
535	503100	Automotive Maintenance & Supplies	9,200	9,500	13,654	9,500	
535	503300	Departmental Materials & Supplies	4,000	4,000	2,000	4,000	
535	503600	Infection Control Program	2,000	2,000	1,200	2,000	
535	504500	Contracted Services	0	0	0	0	
535	505300	Dues & Subscriptions	650	900	700	900	
535	505400	Insurance	6,750	10,000	5,200	10,000	
535	505700	Miscellaneous	0	0	0	0	
Subtotal Rescue			\$32,905	\$37,050	\$32,990	\$37,050	
Capital Outlay							
535	703400	Equipment Replacement	\$20,000	\$5,000	\$4,500	\$20,000	
535	707400	Equipment	2,000	35,000	34,000	0	
Subtotal Capital Outlay			\$22,000	\$40,000	\$38,500	\$20,000	
TOTAL RESCUE			\$54,905	\$77,050	\$71,490	\$57,050	
GRAND TOTAL PUBLIC SAFETY			\$3,898,095	\$4,154,778	\$3,930,145	\$4,019,308	

		ANNUAL BUDGET 2014 - 2015					
		EXPENDITURE ESTIMATES					
		GENERAL FUND					
		Public Works					
		Actual		Estimate		Council	Council
Item of Expenditure		Expenditure	Budget	Expenditure		Approves	Approves
		2012-2013	2013-2014	2013-2014		2014-2015	2014-2015
Administration							
545	500200	Salaries & Wages	\$32,200	\$53,155	\$54,325	\$60,822	
545	500500	FICA Taxes	2,460	4,066	3,905	4,653	
545	500600	Health Insurance	4,100	5,989	6,512	5,989	
545	500700	Retirement	2,173	3,758	3,812	4,300	
545	500800	401K Contribution	1,612	2,658	2,313	3,041	
545	501100	Telephone/Internet/Connection	1,600	1,600	1,526	2,025	
545	501200	Postage	882	900	700	900	
545	501300	Utilities	190	200	187	200	
545	501400	Travel & Schools	2,039	2,000	1,900	2,000	
545	501600	Maintenance & Repair Equipment	485	525	884	5,700	
545	503100	Automotive Maintenance & Supplies	0	0	0	0	
545	503300	Departmental Materials & Supplies	800	900	700	900	
545	504500	Contracted Services	0	900	500	1,500	
545	505300	Dues & Subscriptions	150	250	150	200	
545	505400	Insurance	1,688	2,150	1,283	1,500	
545	505700	Miscellaneous	0	0	0	0	
Subtotal Administration			\$50,379	\$79,051	\$78,697	\$93,730	
Capital Outlay							
545	703400	Equipment Replacement	\$4,500	\$0	\$0	\$0	
545	707300	Other Improvements	\$0	\$0	\$0	\$0	
545	707400	Equipment	0	0	0	0	
Subtotal Capital Outlay			\$4,500	\$0	\$0	\$0	
TOTAL ADMINISTRATION			\$54,879	\$79,051	\$78,697	\$93,730	

ANNUAL BUDGET 2014 - 2015						
EXPENDITURE ESTIMATES						
GENERAL FUND						
Public Works						
		Actual	Estimate	Council	Council	
	Item of Expenditure	Expenditure	Expenditure	Approves	Approves	
		2012-2013	2013-2014	2014-2015	2014-2015	
Streets & Highways						
562	500200	Salaries & Wages	\$240,000	\$257,997	\$225,000	\$251,455
562	500500	FICA Taxes	18,360	19,737	17,200	19,236
562	500600	Health Insurance	43,322	28,423	28,100	28,423
562	500700	Retirement	15,234	18,240	15,900	17,778
562	500800	401K Contribution	11,303	12,900	11,250	12,573
562	500900	Uniforms	1,800	2,100	1,700	2,100
562	501100	Telephone/Internet/Connection	1,200	1,500	800	1,200
562	501200	Postage	200	200	0	200
562	501300	Utilities	102,000	136,000	120,000	136,000
562	501400	Travel & Schools	700	1,500	6,000	1,500
562	501600	Maintenance & Repair Equipment	16,000	25,000	22,000	25,000
562	503100	Automotive Maintenance & Supplies	45,750	45,000	41,000	45,000
562	503300	Departmental Materials & Supplies	74,000	75,000	35,000	75,000
562	504500	Contracted Services	11,000	12,000	6,000	3,000
562	504600	Tipping Fee	0	0	100	2,000
562	505400	Insurance	9,842	9,930	8,200	8,000
562	505700	Miscellaneous	0	0	0	0
Subtotal Streets & Highways			\$590,711	\$645,527	\$538,250	\$628,465
Capital Outlay						
562	703400	Equipment Replacement	\$40,000	\$106,565	\$115,000	\$93,500
562	707300	Other Improvements	\$160,000	\$90,000	\$30,000	\$60,000
		Beautification-signs	\$0	\$0	\$0	\$0
562	707400	Equipment	0	60,000	60,000	15,000
Subtotal Capital Outlay			\$200,000	\$256,565	\$205,000	\$168,500
TOTAL STREETS & HIGHWAYS			\$790,711	\$902,092	\$743,250	\$796,965

		ANNUAL BUDGET 2014 - 2015					
		EXPENDITURE ESTIMATES					
		GENERAL FUND					
		Public Works					
		Actual		Estimate		Council	Council
Item of Expenditure		Expenditure	Budget	Expenditure		Approves	Approves
		2012-2013	2013-2014	2013-2014		2014-2015	2014-2015
Storm Drainage							
563	500200	Salaries & Wages	\$77,535	\$64,504	\$72,000	\$66,266	
563	500500	FICA Taxes	9,617	4,935	8,900	5,069	
563	500600	Health Insurance	13,300	28,423	13,000	28,423	
563	500700	Retirement	4,635	4,560	5,100	4,685	
563	500800	401K Contribution	3,876	3,225	3,600	3,313	
563	500900	Uniforms	1,100	1,200	1,000	1,200	
563	501100	Telephone/Internet/Connection	400	600	300	500	
563	501300	Utilities	1,680	1,700	1,600	1,700	
563	501400	Travel & Schools	0	0	0	0	
563	501600	Maintenance & Repair Equipment	6,146	6,000	10,000	10,000	
563	502600	Advertising	0	0	0	0	
563	503100	Automotive Maintenance & Supplies	10,200	11,000	15,000	15,000	
563	503300	Departmental Materials & Supplies	4,290	3,000	2,500	3,000	
563	504500	Contracted Services	44,150	54,000	59,000	54,000	
563	505400	Insurance	5,277	5,300	3,900	4,000	
563	505700	Miscellaneous	0	0	0	0	
Subtotal Storm Drainage			\$182,206	\$188,447	\$195,900	\$197,157	
Capital Outlay							
563	703400	Equipment Replacement	\$1,425	\$6,600	\$5,000	\$0	
563	707300	Other Improvements	\$0	\$0	\$0	\$35,000	
563	707400	Equipment	\$0	\$0	\$0	\$0	
Subtotal Capital Outlay			\$1,425	\$6,600	\$5,000	\$35,000	
TOTAL STORM DRAINAGE			\$183,631	\$195,047	\$200,900	\$232,157	

		ANNUAL BUDGET 2014 - 2015					
		EXPENDITURE ESTIMATES					
		GENERAL FUND					
		Public Works					
		Actual		Estimate		Council	Council
Item of Expenditure		Expenditure	Budget	Expenditure		Approves	Approves
		2012-2013	2013-2014	2013-2014		2014-2015	2014-2015
Fueling Facility							
564	500200	Salaries & Wages	\$9,638	\$9,638	\$9,638	\$9,638	
564	500500	FICA Taxes	737	737	737	737	
564	500600	Health Insurance	619	619	619	619	
564	500700	Retirement	650	650	650	650	
564	500800	401K Contribution	482	482	482	482	
564	501100	Telephone/Internet/Connection	300	350	267	350	
564	501300	Utilities	1,600	1,700	1,578	1,700	
564	501600	Maintenance & Repair Equipment	2,000	2,000	3,300	4,000	
564	503300	Departmental Materials & Supplies	150	200	200	200	
564	504500	Contracted Services	2,200	3,000	3,000	3,000	
564	505000	Tank Licenses & Fees	1,000	1,500	0	1,500	
564	505400	Insurance	940	1,000	965	1,000	
564	505500	Inventory Purchases-Fuel	100	100	100	100	
564	505700	Miscellaneous	0	0			
Subtotal Operations			\$20,416	\$21,976	\$21,536	\$23,976	
564	707400	Equipment	\$0	\$5,000	\$4,976	\$5,000	
Subtotal Capital Outlay			\$0	\$5,000	\$4,976	\$5,000	
TOTAL FUELING FACILITY			\$20,416	\$26,976	\$26,512	\$28,976	

		ANNUAL BUDGET 2014 - 2015					
		EXPENDITURE ESTIMATES					
		GENERAL FUND					
		Public Works					
		Actual		Estimate		Council	Council
Item of Expenditure		Expenditure	Budget	Expenditure		Approves	Approves
		2012-2013	2013-2014	2013-2014		2014-2015	2014-2015
Garage							
565	500200	Salaries & Wages	\$240,000	\$234,147	\$234,324	\$223,593	
565	500500	FICA Taxes	18,360	17,912	17,926	17,105	
565	500600	Health Insurance	36,203	35,813	35,067	35,813	
565	500700	Retirement	16,177	16,554	16,637	15,808	
565	500800	401K Contribution	12,000	11,707	10,781	11,180	
565	500900	Uniforms	3,477	3,500	3,703	3,500	
565	501100	Telephone/Internet/Connection	850	1,000	781	1,225	
565	501300	Utilities	6,500	7,200	6,353	7,200	
565	501400	Travel & Schools	1,000	1,500	500	1,500	
565	501500	Maintenance & Repair Building	100	500	400	1,500	
565	501600	Maintenance & Repair Equipment	6,000	4,000	3,500	4,000	
565	503100	Automotive Maintenance & Supplies	5,865	6,000	5,700	6,000	
565	503300	Departmental Materials & Supplies	7,500	8,000	8,000	8,500	
565	504500	Contracted Services	0	500	400	500	
565	505400	Insurance	3,450	3,500	2,605	3,000	
565	505600	Purchase for Inventory - Supplies	100	100	100	100	
565	505700	Miscellaneous	0	0	0	50	
Subtotal Garage			\$357,582	\$351,933	\$346,777	\$340,574	
Capital Outlay							
565	703400	Equipment Replacement	\$44,000	\$7,350	\$7,350	\$0	
565	7007300	Other Improvements	\$0	\$0	\$5,900	\$0	
565	707400	Equipment	0	5,903	0	7,500	
Subtotal Capital Outlay			\$44,000	\$13,253	\$13,250	\$7,500	
TOTAL GARAGE			\$401,582	\$365,186	\$360,027	\$348,074	

		ANNUAL BUDGET 2014 - 2015					
		EXPENDITURE ESTIMATES					
		GENERAL FUND					
		Non-Departmental					
		Actual		Estimate		Council	
Item of Expenditure		Expenditure	Budget	Expenditure		Approves	
		2012-2013	2013-2014	2013-2014		2014-2015	
						Council Approves	
						2014-2015	
Non-Departmental							
660	501400	Continuing Education & Training	\$1,000	\$5,000	\$500	\$10,000	
660	501800	Cable TV-Government Access	3,500	3,500	3,500	3,500	
660	502200	Contribution to Chamber	12,500	12,500	12,500	12,500	
660	502201	Contribution to Economic Development	180,150	0	0	0	
660	502202	Scotland Co. Economic Development	32,000	32,000	32,000	32,000	
660	502300	Contribution to Humane Society	80,000	80,000	80,000	80,000	
660	504700	Unemployment Compensation	25,050	27,600	52,200	55,000	
660	504500	Contracted Services	4,000	10,000	2,000	10,000	
660	504900	Concessions & Rentals	10,000	10,000	8,700	10,000	
660	505401	Ins. Deduct. Paid	30,000	40,000	0	0	
660	506001	Retirement-Health Insurance	59,510	65,000	80,000	86,000	
660	506002	Employee Assistance Program	0	0	0	0	
660	506003	Workers Compensation	61,000	100,000	115,000	140,000	
660	505700	Miscellaneous	2,000	6,000	4,000	6,000	
660	505800	Public Relations	16,300	16,000	15,000	16,000	
660	507000	City Code	2,500	2,500	2,000	2,500	
660	700001	Beautification	0	0	0	0	
660	700005	Beautification-Lauchwood	0	0	0	0	
660	509000	Downtown Improvements	42,500	42,500	42,500	42,500	
660	509401	Contribution-Electric Fund	0	0	0	78,763	
660	509600	Elections	0	7,200	6,400	0	
660	509601	Youth Council	2,500	7,500	3,000	3,000	
660	509800	Loan	0	0	0	0	
660	509801	Farmers Market	2,450	2,500	2,100	1,500	
660	707101	Recreation Scotland Co.	8,840	0	0	0	
Subtotal Non-Departmental			\$575,800	\$469,800	\$461,400	\$589,263	
TOTAL NON-DEPARTMENTAL			\$575,800	\$469,800	\$461,400	\$589,263	

		ANNUAL BUDGET 2014 - 2015						
		EXPENDITURE ESTIMATES						
		GENERAL FUND						
		Contingency						
		Actual		Estimate		Council	Council	
Item of Expenditure		Expenditure	Budget	Expenditure	Approves	Approves	Approves	
		2012-2013	2013-2014	2013-2014	2014-2015	2014-2015	2014-2015	
Contingency								
990	509900	Contingency	\$0	\$39,882	\$0	\$0		
TOTAL CONTINGENCY			\$0	\$39,882	\$0	\$0		
GRAND TOTAL GENERAL FUND			\$7,075,691	\$7,921,876	\$7,136,604	\$7,506,121		

		ANNUAL BUDGET 2014 - 2015				
		REVENUE ESTIMATES				
		ELECTRIC FUND				
		Actual		Estimate	Council	Council
Item of Revenue		Revenue	Budget	Revenue	Approves	Approves
		2012-2013	2013-2014	2013-2014	2014-2015	2014-2015
Revenue						
30-	432900	Interest on Investments	\$2,000	\$2,000	\$600	\$1,000
30-	430505	Loan	0	23,400	0	0
30-	433500	Miscellaneous Revenue	150,000	160,000	80,000	110,000
30-	434000	Misc. Sale of Electrical Materials	12,000	12,000	13,000	13,000
30-	430505	Repayment-LMAC	75,900	60,852	41,900	38,000
30-	437100	Charges for Utilities	16,000,000	16,063,000	16,480,000	16,200,000
30-	437500	Reconnection Fees & Penalties	85,500	100,000	97,000	80,000
30-	437700	Rental of Poles/ Fiber	0	91,500	0	3,800
30-	437701	Fiber Lease	216,000	755,000	225,000	256,400
30-	437800	Load Management Credits	0	0	0	0
30-	438100	Sales of Materials	200	1,000	3,600	1,000
30-	438300	Gain on Sale of Fixed Assets		0	1,400	
30-	438500	Internet	0	0		0
Subtotal Electric Revenue		\$16,541,600	\$17,268,752	\$16,942,500	\$16,703,200	
Contributions From Other Funds:						
30	439710	General Fund Utility Charges	\$134,250	\$140,882	\$137,051	\$140,000
30	439731	Water-Sewer Fund Utility Charges	558,890	512,989	530,000	500,000
30	439732	Solid Waste Fund Utility Charges	1,600	1,700	1,200	1,500
30	439710	Contribution-General Fund	64,672	268,355		78,763
Subtotal Contributions		\$759,412	\$923,926	\$668,251	\$720,263	
GRAND TOTAL ELECTRIC FUND REVENUE		\$17,301,012	\$18,192,678	\$17,610,751	\$17,423,463	

		ANNUAL BUDGET 2014 - 2015				
		EXPENDITURE ESTIMATES				
		ELECTRIC FUND				
		SPLIT BETWEEN WATER/SEWER AND ELECTRIC PREVIOUSLY IN GENERAL FUND				
		Actual		Estimate	Council	Council
Item of Expenditure		Expenditure	Budget	Expenditure	Approves	Approves
		2012-2013	2013-2014	2013-2014	2014-2015	2014-2015
Building Maintenance						
592	500200	Salaries & Wages	\$16,500	\$16,442	\$12,252	\$22,007
592	500500	FICA Taxes	1,221	1,258	938	1,684
592	500600	Health Insurance	2,980	2,982	2,182	2,982
592	500700	Retirement	1,100	1,162	855	1,556
592	500800	401K Contribution	825	822	604	1,100
592	500900	Uniforms	900	975	900	975
592	501100	Telephone/Internet/Connection	0	0	0	0
592	501500	Maintenance & Repair Buildings	1,000	1,000	1,600	1,600
592	501600	Maintenance & Repair Equipment	1,000	1,400	1,200	1,400
592	503300	Departmental Materials & Supplies	2,000	2,100	2,100	2,200
592	504500	Contracted Services	450	600	250	400
592	505400	Insurance	150	150	94	150
Subtotal Building Maintenance			\$28,126	\$28,891	\$22,975	\$36,054
Capital Outlay						
592	703400	Equipment Replacement	\$4,250	\$1	\$0	\$2,750
592	707300	Other Improvements	\$0		\$0	\$4,250
592	707400	Equipment	7,500	13,000	13,000	0
Subtotal Capital Outlay			\$11,750	\$13,001	\$13,000	\$7,000
TOTAL BUILDING MAINTENANCE			\$39,876	\$41,892	\$35,975	\$43,054

		ANNUAL BUDGET 2014 - 2015					
		EXPENDITURE ESTIMATES					
		ELECTRIC FUND					
		Actual		Estimate		Council	Council
Item of Expenditure		Expenditure	Budget	Expenditure		Approves	Approves
		2012-2013	2013-2014	2013-2014		2014-2015	2014-2015
Non-Departmental							
661	505400	Contracted Services	\$3,240	\$2,000	\$0	\$0	
661	505700	Miscellaneous	0	0	0	0	
661	506003	Workers Compensation	30,000	50,000	20,000	30,000	
661	506200	Management Fees	300,000	300,000	290,000	371,981	
661	506300	PILOT	55,000	55,000	59,000	59,000	
661	509100	Contribution to General Fund	350,000	350,000	0	0	
661	509300	Contribution to Water-Sewer Fund		0	0	0	
		Electric Fund-Employee Bonus	0	0	0	0	
661	509800	Loan	113,223	113,223	113,223	183,723	
661	707400	Equipment	0	0	0	0	
Subtotal Non-Departmental			\$851,463	\$870,223	\$482,223	\$644,704	
TOTAL NON-DEPARTMENTAL			\$851,463	\$870,223	\$482,223	\$644,704	

		ANNUAL BUDGET 2014 - 2015					
		EXPENDITURE ESTIMATES					
		ELECTRIC FUND					
		Actual		Estimate	Council	Council	
Item of Expenditure		Expenditure	Budget	Expenditure	Approves	Approves	
		2012-2013	2013-2014	2013-2014	2014-2015	2014-2015	
Electric Administration							
720	500200	Salaries & Wages	\$108,200	\$86,240	\$85,300	\$85,073	
720	500500	FICA Taxes	8,272	6,597	6,525	6,508	
720	500600	Health Insurance	11,200	6,589	11,000	6,589	
720	500700	Retirement	7,281	6,097	6,031	6,015	
720	500800	401K Contribution	5,410	4,312	4,265	4,254	
720	500900	Uniforms	300	450	290	450	
720	501100	Telephone/Internet/Connection	900	1,100	1,100	1,100	
720	501300	Utilities	450	500	500	500	
720	501400	Travel & Schools	0	2,500	1,000	2,500	
720	501600	Maintenance & Repair Equipment	400	500	670	5,670	
720	503100	Automotive Maintenance & Supplies	2,143	2,200	2,780	2,800	
720	503300	Departmental Materials & Supplies	352	400	600	400	
720	504500	Contracted Services	90,000	90,000	80,000	90,000	
720	505300	Dues & Subscriptions	11,422	13,600	1,200	13,000	
720	505400	Insurance	1,200	1,200	1,000	1,000	
720	505700	Miscellaneous	0	0			
Subtotal Administration		\$247,530	\$222,285	\$202,261	\$225,858		
Capital Outlay							
720	703400	Equipment Replacement	\$0	\$5,000	\$4,980		
720	707400	Equipment		0	0	0	
Subtotal Capital Outlay		\$0	\$5,000	\$4,980	\$0		
TOTAL ELECTRIC ADMINISTRATION		\$247,530	\$227,285	\$207,241	\$225,858		

		ANNUAL BUDGET 2014 - 2015					
		EXPENDITURE ESTIMATES					
		ELECTRIC FUND					
		Actual		Estimate	Council	Council	
Item of Expenditure		Expenditure	Budget	Expenditure	Approves	Approves	
		2012-2013	2013-2014	2013-2014	2014-2015	2014-2015	
Consumer Billing & Receiving							
724	500200	Salaries & Wages	\$164,182	\$157,211	\$156,600	\$164,518	
724	500500	FICA Taxes	12,600	12,027	12,000	12,586	
724	500600	Health Insurance	29,861	29,704	29,500	29,704	
724	500700	Retirement	11,067	11,115	11,100	11,631	
724	500800	401K Contribution	8,210	7,861	7,830	8,226	
724	500900	Uniforms	2,000	2,300	1,200	2,450	
724	501100	Telephone/Internet/Connection	2,000	2,400	2,451	2,500	
724	501200	Postage	27,800	29,500	29,000	24,500	
724	501300	Utilities	2,780	2,800	2,900	3,000	
724	501400	Travel & Schools	1,500	2,000	800	2,000	
724	501600	Maintenance & Repair Equipment	47,500	56,500	47,000	56,500	
724	502400	Rebates	2,100	8,000	3,000	8,000	
724	502600	Advertising	0	250	700	1,000	
724	503100	Automotive Maintenance & Supplies	10,000	12,200	8,000	12,200	
724	503300	Departmental Materials & Supplies	16,000	16,000	13,000	16,000	
724	504300	Credit Card Processing Fees	34,000	40,500	57,000	60,000	
724	504500	Contracted Services	18,800	0	1,000	2,000	
724	505300	Dues & Subscriptions	50	50	100	100	
724	505400	Insurance	2,460	2,460	2,000	1,900	
724	505700	Miscellaneous	16	150	0	0	
Subtotal Consumer Billing		\$392,926	\$393,028	\$385,181	\$418,815		
Capital Outlay							
724	703400	Equipment Replacement	\$3,900	\$5,000	\$7,400	\$1,100	
724	707400	Equipment	0	0	0	100	
Subtotal Capital Outlay		\$3,900	\$5,000	\$7,400	\$1,200		
TOTAL CONSUMER BILLING & REC		\$396,826	\$398,028	\$392,581	\$420,015		

		ANNUAL BUDGET 2014 - 2015				
		EXPENDITURE ESTIMATES				
		ELECTRIC FUND				
		Actual		Estimate	Manager *	
Item of Expenditure		Expenditure	Budget	Expenditure	Suggest *	
		2012-2013	2013-2014	2013-2014	2014-2015	
Electric Production						
811	501300	Power Purchases	\$13,300,000	\$14,394,223	\$14,524,800	\$14,096,492
TOTAL ELECTRIC PRODUCTION			\$13,300,000	\$14,394,223	\$14,524,800	\$14,096,492

		ANNUAL BUDGET 2014 - 2015				
		EXPENDITURE ESTIMATES				
		ELECTRIC FUND				
		Actual		Estimate	Council	Council
Item of Expenditure		Expenditure	Budget	Expenditure	Approves	Approves
		2012-2013	2013-2014	2013-2014	2014-2015	2014-2015
Electrical Operations & Improvements						
832	500200	Salaries & Wages	\$292,000	\$323,843	\$314,000	\$333,759
832	500500	FICA Taxes	22,400	24,774	24,021	25,533
832	500600	Health Insurance	42,410	47,863	45,500	47,863
832	500700	Retirement	22,400	22,896	22,200	23,597
832	500800	401K Contribution	14,600	16,192	15,700	16,688
832	500900	Uniforms	8,900	8,900	6,100	8,900
832	501100	Telephone/Internet/Connection	4,800	5,200	5,000	5,200
832	501300	Utilities	9,700	10,400	9,700	10,400
832	501400	Travel & Schools	3,000	6,000	3,000	6,000
832	501600	Maintenance & Repair Equipment	33,000	35,000	32,000	35,000
832	502600	Advertising	0	500	200	500
832	503100	Automotive Maintenance & Supplies	34,500	41,000	33,000	41,000
832	503300	Departmental Materials & Supplies	8,000	10,000	8,000	10,000
832	504500	Contracted Services	120,000	170,000	150,000	150,000
832	505400	Insurance	9,760	9,760	8,000	7,500
832	505700	Miscellaneous	0	0	500	0
Subtotal Electric Operations		\$625,470	\$732,328	\$676,921	\$721,939	
Capital Outlay						
832	703400	Equipment Replacement	228,000	\$118,400	117,000	284,000
832	707400	New Equipment	0	0		0
		Beautification-Lauchwood	0	0		0
832	707401	Equipment (Meters)	6,000	370,000	400,000	10,000
832	707500	New Construction	923,000	250,000	160,000	345,000
Subtotal Capital Outlay		\$1,157,000	\$738,400	\$677,000	\$639,000	
TOTAL ELEC. OPERATIONS		\$1,782,470	\$1,470,728	\$1,353,921	\$1,360,939	

		ANNUAL BUDGET 2014 - 2015					
		EXPENDITURE ESTIMATES					
		ELECTRIC FUND					
		Actual		Estimate	Council	Council	
Item of Expenditure		Expenditure	Budget	Expenditure	Approves	Approves	
		2012-2013	2013-2014	2013-2014	2014-2015	2014-2015	
/Fiber Optic Operations							
833	500200	Salaries & Wages	\$0		\$0		
833	500500	FICA Taxes	0		0		
833	500600	Health Insurance	0		0		
833	500700	Retirement	0		0		
833	500800	401K Contribution	0		0		
833	500900	Uniforms	0		0		
833	501100	Telephone/Internet/Connection	0		50	0	
833	501300	Utilities	500	500	520	500	
833	501400	Travel & Schools	600	600	0	600	
833	501600	Maintenance & Repair Equipment	0	0	205	0	
833	502600	Advertising	0	0	0	0	
833	503100	Automotive Maintenance & Supplies	0	0	0	0	
833	503300	Departmental Materials & Supplies	1,000	1,000	200	1,000	
833	504500	Contracted Services	230,000	466,500	366,000	167,300	
833	505400	Insurance	0		0	0	
833	505700	Miscellaneous	0		0	0	
Subtotal Fiber Optic Operations			\$232,100	\$468,600	\$366,975	\$169,400	
Capital Outlay							
833	703400	Equipment Replacement	\$0	\$0	\$0		
833	707400	Equipment	0	21,000	17,000	23,000	
833	707500	New Construction	45,000	238,900	230,700	440,000	
Subtotal Capital Outlay			\$45,000	\$259,900	\$247,700	\$463,000	
TOTAL FIBER OPTIC OPERATIONS			\$277,100	\$728,500	\$614,675	\$632,400	

		ANNUAL BUDGET 2014 - 2015				
		EXPENDITURE ESTIMATES				
		ELECTRIC FUND				
		Actual		Estimate	Council	Council
Item of Expenditure		Expenditure	Budget	Expenditure	Approves	Approves
		2012-2013	2013-2014	2013-2014	2014-2015	2014-2015
Contingency						
991	509900	Contingency	\$0	\$38,400	\$0	\$0
TOTAL CONTINGENCY			\$0	\$38,400	\$0	\$0
GRAND TOTAL ELECTRIC FUND			\$16,895,265	\$18,169,279	\$17,611,416	\$17,423,463

		ANNUAL BUDGET 2014 - 2015					
		REVENUE ESTIMATES					
		WATER-SEWER FUND					
		Actual		Estimate		Council	Council
Item of Revenue		Revenue	Budget	Revenues		Approves	Approves
		2012-2013	2013-2014	2013-2014		2014-2015	2014-2015
Revenue							
31	432900	Interest on Investments	\$200	\$200	\$100	\$100	
31	433500	Miscellaneous Revenue	91,000	75,000	75,000	75,000	
31	434002	Misc Sales- Water	0	0	0	0	
31	434001	Misc. Sales- Sewer	0	0	0	0	
31	434800	State Grant-Rural Center	40,000	40,000	0	0	
31	430505	Loan	0	36,600	6,100	0	
31	435301	Water Operation Fees - County	87,000	90,000	85,000	90,000	
31	436500	Remediation Maintenance Fee	11,100	11,000	11,000	11,000	
31	437102	Charges for Utilities - Water	1,810,000	2,600,000	2,200,000	2,300,000	
31	437101	Charges for Utilities - Sewer	1,882,000	1,880,000	1,877,000	2,050,000	
31	437300	Connection Fees - Water	100,000	40,000	50,000	50,000	
31	437301	Connection Fees - Sewer	22,000	20,000	15,000	20,000	
31	438100	Sales of Materials	0	0	12,000	10,000	
31	438300	Gain on Sale of Fixed Assets	0	0	0	0	
Subtotal Water-Sewer Revenue		\$4,043,300	\$4,792,800	\$4,331,200	\$4,606,100		
Contributions from Other Funds:							
31	439730	Electric Fund Contribution	\$0	\$0			
31	439900	Fund Balance Appropriated	\$1,336,267	\$1,406,977	\$1,406,977	\$2,846,866	
Subtotal Contributions		\$1,336,267	\$1,406,977	\$1,406,977	\$2,846,866		
GRAND TOTAL WATER-SEWER FUND REVENUE		\$5,379,567	\$6,199,777	\$5,738,177	\$7,452,966		

		ANNUAL BUDGET 2014 - 2015					
		EXPENDITURE ESTIMATES					
		WATER-SEWER FUND					
		Public Works					
SPLIT BETWEEN WATER/SEWER AND ELECTRIC							
PREVIOUSLY IN GENERAL FUND							
	Item of Expenditure	Actual Expenditure 2012-2013	Budget 2013-2014	Estimate Expenditure 2013-2014	Council Approves 2014-2015	Council Approves 2014-2015	
Building Maintenance							
593	500200	Salaries & Wages	\$16,500	\$16,442	\$12,252	\$22,007	
593	500500	FICA Taxes	1,221	1,258	938	1,684	
593	500600	Health Insurance	2,980	2,982	2,182	2,982	
593	500700	Retirement	1,100	1,162	855	1,556	
593	500800	401K Contribution	825	822	604	1,100	
593	500900	Uniforms	900	975	900	975	
593	501100	Telephone/Internet/Connection	0	0	0	0	
593	501500	Maintenance & Repair Buildings	1,000	1,000	1,600	1,600	
593	501600	Maintenance & Repair Equipment	1,000	1,400	1,200	1,400	
593	503300	Departmental Materials & Supplies	2,000	2,100	2,100	2,200	
593	504500	Contracted Services	450	600	250	400	
593	505400	Insurance	150	150	94	150	
	Subtotal Building Maintenance		\$28,126	\$28,891	\$22,975	\$36,054	
Capital Outlay							
593	703400	Equipment Replacement	\$4,250	\$0	\$0	\$2,750	
593	707400	Equipment	\$0	\$0	\$0	\$4,250	
593	707300	Other Improvements	7,500	13,000	13,000	0	
	Subtotal Capital Outlay		\$11,750	\$13,000	\$13,000	\$7,000	
TOTAL BUILDING MAINTENANCE			\$39,876	\$41,891	\$35,975	\$43,054	

		ANNUAL BUDGET 2014 - 2015					
		EXPENDITURE ESTIMATES					
		WATER-SEWER FUND					
		Actual		Estimate		Council	Council
Item of Expenditure		Expenditure	Budget	Expenditure	Approves	Approves	Approves
		2012-2013	2013-2014	2013-2014	2014-2015	2014-2015	2014-2015
Non-Departmental							
662	504500	Contracted Services	\$0	\$0	\$0	\$0	
662	505700	Miscellaneous	0	1,000	100	100	
662	506003	Workers Compensation	25,000	70,000	25,000	40,000	
662	506200	Management Fees	330,000	330,000	300,000	371,981	
662	508100	Principal Maturities on Bonds	491,566	455,504	455,504	289,125	
662	508200	Interest on Bonds	19,500	122,212	122,200	200,000	
662	508800	Bond Service Charges	0	1,000	0	0	
662	509100	Contribution to General Fund	0	0		0	
662	509881	Loan-Industrial Park	0	85,730	85,214	1,006,624	
662	509880	Loan-Repayment	451,624	418,200	418,200	418,200	
662	707400	Equipment	0	0	0	0	
Subtotal Non-Departmental			\$1,317,690	\$1,483,646	\$1,406,218	\$2,326,030	
TOTAL NON-DEPARTMENTAL			\$1,317,690	\$1,483,646	\$1,406,218	\$2,326,030	

		ANNUAL BUDGET 2014 - 2015					
		EXPENDITURE ESTIMATES					
		WATER-SEWER FUND					
		Actual		Estimate	Council	Council	
Item of Expenditure		Expenditure	Budget	Expenditure	Approves	Approves	
		2012-2013	2013-2014	2013-2014	2014-2015	2014-2015	
Consumer Billing & Receiving							
725	500200	Salaries & Wages	\$164,182	\$157,211	\$156,600	\$164,518	
725	500500	FICA Taxes	12,600	12,027	12,000	12,586	
725	500600	Health Insurance	29,861	29,704	29,500	29,704	
725	500700	Retirement	11,067	11,115	11,100	11,631	
725	500800	401K Contribution	8,210	7,861	7,830	8,226	
725	500900	Uniforms	2,000	2,300	1,200	2,450	
725	501100	Telephone/Internet/Connection	2,000	2,400	2,451	2,500	
725	501200	Postage	27,800	29,500	29,000	24,500	
725	501300	Utilities	2,780	2,800	2,900	3,000	
725	501400	Travel & Schools	1,500	2,000	800	2,000	
725	501600	Maintenance & Repair Equipment	47,500	56,500	47,000	56,500	
725	503100	Automotive Maintenance & Supplies	10,000	12,200	8,000	12,200	
725	503300	Departmental Materials & Supplies	16,000	16,000	13,000	16,000	
725	504300	Credit Card Processing Fees	34,000	40,500	57,000	60,000	
725	504500	Contracted Services	3,500	0	1,000	2,000	
725	505200	Bad Debt Expense	0	500	0	0	
725	505300	Dues & Subscriptions	50	50	100	100	
725	505400	Insurance	2,460	2,460	2,000	1,900	
725	505700	Miscellaneous	16	150	0		
Subtotal Consumer Billing			\$375,526	\$385,278	\$381,481	\$409,815	
Capital Outlay							
725	703400	Equipment Replacement	\$3,900	\$5,000	\$7,400	\$1,000	
725	707400	Equipment	0	0	4,875	100	
Subtotal Capital Outlay			\$3,900	\$5,000	\$12,275	\$1,100	
TOTAL CONSUMER BILLING & REC			\$379,426	\$390,278	\$393,756	\$410,915	

		ANNUAL BUDGET 2014 - 2015					
		EXPENDITURE ESTIMATES					
		WATER-SEWER FUND					
		Actual		Estimate		Council	Council
Item of Expenditure		Expenditure	Budget	Expenditure		Approves	Approves
		2012-2013	2013-2014	2013-2014		2014-2015	2014-2015
Water Production & Treatment							
812	500200	Salaries & Wages	\$242,352	\$253,294	\$225,785	\$250,605	
812	500500	FICA Taxes	18,074	19,377	16,691	19,171	
812	500600	Health Insurance	31,810	35,753	31,069	35,753	
812	500700	Retirement	15,195	17,908	15,852	17,718	
812	500800	401K Contribution	11,272	12,665	10,154	12,530	
812	500900	Uniforms	2,582	3,000	2,463	3,200	
812	501100	Telephone/Internet/Connection	2,932	3,200	2,949	3,425	
812	501200	Postage	457	1,500	519	1,000	
812	501300	Utilities	205,252	300,000	225,650	300,000	
812	501400	Travel & Schools	4,700	5,000	2,000	5,000	
812	501500	Maintenance & Repair Buildings	5,000	10,000	4,000	10,000	
812	501600	Maintenance & Repair Equipment	100,000	120,000	200,000	200,000	
812	502600	Advertising	0	500	0	500	
812	503100	Automotive Maintenance & Supplies	17,000	22,500	11,752	22,500	
812	503200	Chemical Supplies	160,000	180,000	153,317	180,000	
812	503300	Departmental Materials & Supplies	32,890	18,000	15,902	19,000	
812	504500	Contracted Services	28,000	38,000	18,746	38,000	
812	505100	Monitoring & Lab Cert. Fee	5,500	6,000	4,008	6,000	
812	505300	Dues & Subscriptions	750	900	1,311	1,200	
812	505400	Insurance	4,852	4,852	4,299	3,800	
812	505700	Miscellaneous	400	500	600	500	
812	506100	Ground Water Study	0	7,700	7,839	7,700	
Subtotal Water Production & Treatment			\$889,018	\$1,060,649	\$954,906	\$1,137,602	
Capital Outlay							
812	703400	Equipment Replacement	\$20,000	\$22,000	\$6,272	\$20,000	
812	707300	Other Improvements	450,000	322,000	115,228	495,400	
812	707400	Equipment	2,500	2,500	671	2,500	
Subtotal Capital Outlay			\$472,500	\$346,500	\$122,171	\$517,900	
TOTAL WATER PROD. & TREAT			\$1,361,518	\$1,407,149	\$1,077,077	\$1,655,502	

		ANNUAL BUDGET 2014 - 2015					
		EXPENDITURE ESTIMATES					
		WATER-SEWER FUND					
		Actual		Estimate		Council	Council
Item of Expenditure		Expenditure	Budget	Expenditure		Approves	Approves
		2012-2013	2013-2014	2013-2014		2014-2015	2014-2015
Water Distribution, Cross Connection							
814	500200	Salaries & Wages	\$247,422	\$242,615	\$243,800	\$202,976	
814	500500	FICA Taxes	18,930	18,560	18,651	15,528	
814	500600	Health Insurance	37,000	38,543	38,000	32,699	
814	500700	Retirement	16,578	17,153	17,200	14,350	
814	500800	401K Contribution	12,371	12,131	12,190	10,149	
814	500900	Uniforms	1,600	2,422	1,800	2,400	
814	501100	Telephone/Internet/Connection	2,200	3,050	3,050	3,050	
814	501300	Utilities	1,650	1,800	1,600	1,800	
814	501400	Travel & Schools	2,000	2,500	1,500	2,500	
814	501500	Building Maintenance	0	0	0	0	
814	501600	Maintenance & Repair Equipment	12,000	12,200	9,000	17,000	
814	503100	Automotive Maintenance & Supplies	28,000	29,000	31,000	30,000	
814	503300	Departmental Materials & Supplies	15,000	20,500	20,000	20,000	
814	503301	01 Scotland County Materials	10,000	12,000	0	10,000	
814	504500	Contracted Services	1,000	2,000	200	2,000	
814	505400	Insurance	6,300	6,500	5,000	4,500	
814	505700	Miscellaneous	0	0	0	0	
Subtotal Water Distribution			\$412,051	\$420,974	\$402,991	\$368,951	
Capital Outlay							
814	703400	Equipment Replacement	\$36,000	\$46,950	\$36,000	\$143,500	
814	707300	Other Improvements	\$65,000	\$0	\$0	\$10,000	
814	707400	Equipment	93,350	20,000	10,000	40,000	
814	507500	Water Construction	83,000	40,000	5,500	40,000	
Subtotal Capital Outlay			\$277,350	\$106,950	\$51,500	\$233,500	
TOTAL WATER DISTRIBUTION			\$689,401	\$527,924	\$454,491	\$602,451	

ANNUAL BUDGET 2014 - 2015						
EXPENDITURE ESTIMATES						
WATER-SEWER FUND						
		Actual		Estimate	Council	Council
Item of Expenditure		Expenditure	Budget	Expenditure	Approves	Approves
		2012-2013	2013-2014	2013-2014	2014-2015	2014-2015
Sewage Collection						
820	500200	Salaries & Wages	\$152,000	\$211,225	\$185,000	\$202,975
820	500500	FICA Taxes	11,628	16,159	14,153	15,528
820	500600	Health Insurance	23,960	32,795	22,000	32,795
820	500700	Retirement	10,300	14,934	13,100	14,350
820	500800	401K Contribution	7,600	10,561	9,250	10,149
820	500900	Uniforms	1,817	2,000	1,700	2,000
820	501100	Telephone/Internet/Connection	1,500	1,200	1,250	1,200
820	501300	Utilities	2,900	3,000	3,000	3,000
820	501500	Building Maintenance	0	0	0	0
820	501400	Travel Schools	5,100	2,000	1,500	2,000
820	501600	Maintenance & Repair Equipment	13,000	15,000	11,000	15,000
820	503100	Automotive Maintenance & Supplies	31,000	31,000	29,000	31,000
820	503300	Departmental Materials & Supplies	13,000	13,000	10,000	13,000
820	504500	Contracted Services	27,000	52,000	32,000	32,000
820	505300	Dues & Subscriptions	150	500	400	500
820	505400	Insurance	6,780	6,780	5,100	5,000
820	505700	Miscellaneous	0	0	0	0
Subtotal Sewage Collection			\$307,735	\$412,154	\$338,453	\$380,496
Capital Outlay						
820	703400	Equipment Replacement	\$35,920	\$26,950	\$23,000	\$215,500
820	707300	Other Improvements	0	0	0	0
820	707400	Equipment	0	0	0	0
820	707501	Sewer Line Construction	10,000	70,000	1,000	70,000
Subtotal Capital Outlay			\$45,920	\$96,950	\$24,000	\$285,500
TOTAL SEWAGE COLLECTION			\$353,655	\$509,104	\$362,453	\$665,996

ANNUAL BUDGET 2014 - 2015						
EXPENDITURE ESTIMATES						
WATER-SEWER FUND						
		Actual		Estimate	Council	Council
Item of Expenditure		Expenditure	Budget	Expenditure	Approves	Approves
		2012-2013	2013-2014	2013-2014	2014-2015	2014-2015
Wastewater Treatment						
822	500200	Salaries & Wages	\$211,226	\$194,144	\$230,543	\$212,065
822	500500	FICA Taxes	15,226	14,852	16,647	16,223
822	500600	Health Insurance	27,920	23,907	29,374	23,907
822	500700	Retirement	13,723	13,726	16,178	14,993
822	500800	401K Contribution	10,179	9,707	11,400	10,603
822	500900	Uniforms	2,543	3,000	2,446	3,200
822	501100	Telephone/Internet/Connection	23,019	25,000	26,818	30,225
822	501131	Environmental Testing	40,000	0	0	0
822	501200	Postage	243	500	43	500
822	501300	Utilities	302,058	330,000	364,864	370,000
822	501400	Travel & Schools	2,631	4,000	898	4,000
822	501500	Maintenance & Repair Buildings	6,000	15,000	5,000	15,000
822	501600	Maintenance & Repair Equipment	90,000	115,000	110,000	120,000
822	502600	Advertising	0	500	0	500
822	503100	Automotive Maintenance & Supplies	13,000	20,000	13,074	20,000
822	503200	Chemical Supplies	48,000	60,000	41,190	60,000
822	503300	Departmental Materials & Supplies	22,500	29,000	20,828	29,000
822	504500	Contracted Services	92,000	203,400	67,731	105,000
822	505100	Monitoring & Lab Certification Fee	11,000	15,000	9,694	15,000
822	505300	Dues & Subscriptions	1,000	1,400	805	1,400
822	505400	Insurance	7,580	7,600	8,125	6,000
822	506200	Management Fees	3,000	0	0	0
822	506400	Inspections	14,000	0	0	0
822	506500	Engineering	20,000	0	0	0
822	505700	Miscellaneous	400	500	140	500
Subtotal Wastewater Treatment		\$977,248	\$1,086,236	\$975,798	\$1,058,117	0
Capital Outlay						
822	703400	Equipment Replacement	\$22,000	\$21,950	\$2,063	\$27,000
822	707300	Other Improvements	200,750	670,000	77,095	661,400
822	707400	Equipment	6,500	10,000	671	2,500
Subtotal Capital Outlay		\$229,250	\$701,950	\$79,829	\$690,900	
TOTAL WASTEWATER TREATMENT		\$1,206,498	\$1,788,186	\$1,055,627	\$1,749,017	

		ANNUAL BUDGET 2014 - 2015					
		EXPENDITURE ESTIMATES					
		WATER-SEWER FUND					
		Actual		Estimate		Council	Council
Item of Expenditure		Expenditure	Budget	Expenditure		Approves	Approves
		2012-2013	2013-2014	2013-2014		2014-2015	2014-2015
Contingency							
992	509900	Contingency	\$0	\$51,600	\$0	\$0	
TOTAL CONTINGENCY			\$0	\$51,600	\$0	\$0	
GRAND TOTAL WATER-SEWER FUND			\$5,425,668	\$6,199,778	\$4,785,597	\$7,452,966	

		ANNUAL BUDGET 2014 - 2015				
		REVENUE ESTIMATES				
		SOLID WASTE FUND				
		Actual		Estimated	Council	
Item of Revenue		Revenue	Budget	Revenue	Approves	
		2012-2013	2013-2014	2013-2014	2014-2015	
					Council	
					Approves	
					2014-2015	
Revenue						
32-	432900	Interest on Investments	\$100	\$100	\$50	\$50
32-	437000	Dumpster Revenue	2,500	5,000	0	5,000
32-	437201	Solid Waste Fee-Resident	1,520,000	1,500,000	1,500,000	1,500,000
32-	437200	Solid Waste Fee-Commercial	620,000	600,000	630,000	620,000
32-		Solid Waste Disposal Tax Dist.	10,500	11,000	8,000	11,000
32-	438300	Gain on Sale of Fixed Assets	13,500	7,500	13,200	5,000
32-	438400	Sale of Recyclable Material	22,000	30,000	25,000	95,000
Subtotal Solid Waste Revenue			\$2,188,600	\$2,153,600	\$2,176,250	\$2,236,050
Contributions from Other Funds:						
32-	439710	General Fund Contribution	\$0	\$0	\$0	
32-	439730	Electric Fund Contribution	0	0	0	
32-	439900	Fund Balance Appropriated	474,746	267,379	267,379	183,400
Subtotal Contributions			\$474,746	\$267,379	\$267,379	\$183,400
GRAND TOTAL SOLID WASTE FUND REVENUE			\$2,663,346	\$2,420,979	\$2,443,629	\$2,419,450

		ANNUAL BUDGET 2014 - 2015				
		EXPENDITURE ESTIMATES				
		SOLID WASTE FUND				
		Actual		Estimate	Council	Council
Item of Expenditure		Expenditure	Budget	Expenditure	Approves	Approves
		2012-2013	2013-2014	2013-2014	2014-2015	2014-2015
Sanitation						
580	500200	Salaries & Wages	\$655,000	\$651,052	\$649,468	\$658,328
580	500400	Legal Fees	0	0	0	0
580	500500	FICA Taxes	48,470	49,805	49,684	50,362
580	500600	Health Insurance	102,000	101,654	103,400	101,654
580	500700	Retirement	42,575	46,029	46,112	46,544
580	500800	401K Contribution	32,750	32,553	32,473	32,916
580	500900	Uniforms	6,000	5,500	5,777	6,000
580	501100	Telephone/Internet/Connection	2,105	2,200	2,175	2,425
580	501300	Utilities	1,400	1,700	709	1,700
580	501400	Travel & Schools	1,500	1,500	1,818	1,500
580	501500	Maintenance & Repair Buildings	0	1,500	1,100	1,500
580	501600	Maintenance & Repair Equipment	2,000	3,500	3,000	11,900
580	502600	Advertising	2,100	3,000	3,000	3,000
580	503100	Automotive Maintenance & Supplies	253,663	250,000	280,922	266,250
580	503300	Departmental Materials & Supplies	5,100	5,500	5,500	6,000
580	504500	Contracted Services	2,800	8,500	0	500
580	504600	Landfill Tipping Fee	669,425	670,000	650,000	670,000
580		Bad Debt Expense	0	0	0	0
580	505300	Dues & Subscriptions	325	350	335	350
580	505400	Insurance	110,000	85,000	40,000	75,000
580	505700	Miscellaneous	50	100	100	100
		Solid Waster Fund-Employee Bonus	0	0	0	0
580	5091000	Contribution to General Fund	414,057	0	0	0
580	506200	Management Fees	80,000	80,000	80,000	95,551
			\$2,431,320	\$1,999,443	\$1,955,573	\$2,031,581
Capital Outlay						
580	703400	Equipment Replacement	309,127	334,973	\$343,050	\$345,369
580	707300	Other Improvements	0	0	\$0	\$17,500
580	707400	Equipment	85,000	86,562	\$80,134	\$25,000
Subtotal Capital Outlay			394,127	421,535	423,184	387,869
TOTAL SANITATION			2,825,447	2,420,978	2,378,757	2,419,450

		ANNUAL BUDGET 2014 - 2015					
		EXPENDITURE ESTIMATES					
		SOLID WASTE FUND					
		Actual		Estimate		Council	Council
Item of Expenditure		Expenditure	Budget	Expenditure	Approves	Approves	
		2012-2013	2013-2014	2013-2014	2014-2015	2014-2015	
Contingency							
663	509900	Contingency	\$0	\$0	\$0	\$0	
TOTAL CONTINGENCY			\$0	\$0	\$0	\$0	
GRAND TOTAL SOLID WASTE FUND			\$2,825,447	\$2,420,978	\$2,378,757	\$2,419,450	0