



This budget will raise less revenue from property taxes than last year's budget by the amount of \$130,455, which is a decrease of .78% from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$ 551,129.

Ayes:	Nays:	Absent:
Sweet	None	Milder
White		
Pruitt		
Daniels		
Lewis		
Townsend		

	Fiscal Year 2013	Fiscal Year 2014
Adopted Rate	.5025 / 100 assessed value	.5025 / 100 assessed value
Effective Tax Rate	.5025 / 100 assessed value	.5137 / 100 assessed value
Effective Maintenance and Operations Rate	.3769 / 100 assessed value	.3852 / 100 assessed value
Debt Rate	.2406 / 100 assessed value	.2662 / 100 assessed value
Rollback Tax Rate	.5264 / 100 assessed value	.5502 / 100 assessed value

Total City Debt Obligations Secured by a Tax Rate: \$140,080,000

SUMMARY OF OPERATIONS

Fund

01 General

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Total Revenues	26,644,629	26,215,750	27,882,450	27,232,450
Total Operating Expenditures	23,363,652	24,348,250	24,066,450	25,488,450
Capital Reserve Expenditures	2,024,318	761,550	2,005,550	1,673,450
Excess Revenues Over (Under) Expenditures	1,256,659	1,105,950	1,810,450	70,550
Net Other Financing Sources (Uses)	(1,425,815)	(1,698,600)	(1,723,600)	(1,541,000)
Net Gain (Loss)	(169,155)	(592,650)	86,850	(1,470,450)
Fund Balance - Beginning	10,087,116	8,570,950	9,917,961	10,004,811
Fund Balance - Ending	9,917,961	7,978,300	10,004,811	8,534,361

SUMMARY OF REVENUES

Fund

01 General

Account	Description	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
4100	Current Taxes	8,406,725	8,732,150	8,776,000	8,267,100
4105	Delinquent Taxes	83,063	60,000	60,000	60,000
4110	Penalty & Interest	62,208	60,000	60,000	60,000
Total Property Taxes		8,551,996	8,852,150	8,896,000	8,387,100
4150	Sales Taxes	11,988,840	12,076,200	13,258,200	12,998,000
4155	Beverage Taxes	151,876	151,000	160,000	160,000
Total Sales Taxes		12,140,716	12,227,200	13,418,200	13,158,000
4201	Electrical Franchise	1,739,515	1,562,000	1,580,000	1,620,000
4203	Telephone Franchise	154,263	145,000	150,000	150,000
4205	Gas Franchise	322,768	325,000	313,600	325,000
4207	Cable TV Franchise	474,420	380,000	420,000	470,000
4209	Garbage Franchise	188,619	185,000	185,000	190,000
Total Franchise		2,879,585	2,597,000	2,648,600	2,755,000
4250	Park & Recreation Fees	38,770	33,000	33,000	35,000
4251	Municipal Pool Fees	15,244	15,000	15,000	-
4253	Center Rentals	37,357	32,000	32,000	32,000
4255	Harbor Rentals	7,018	10,000	2,000	10,000
4260	Tax Certificate Fees	295	100	400	100
4270	Code Enforcement Fees	17,742	5,000	24,000	5,000
4280	Zoning Request Fees	37,322	20,000	35,000	35,000
4283	Construction Inspection	128,799	50,000	120,000	140,000
4295	Fire - Plans	12,855	8,000	19,000	10,000
Total Fees		295,402	173,100	280,400	267,100

Summary of Revenues, Cont'd.

Account	Description	Actual 11-12	Budgeted 12-13	Amended 12-13	Proposed 13-14
4300	Building Permits	780,369	525,000	782,000	670,000
4302	Fence Permits	18,980	20,000	20,000	20,000
4304	Electrical Permits	19,986	16,000	20,000	20,000
4306	Plumbing Permits	34,285	25,000	30,000	30,000
4308	Mechanical Permits	35,114	25,000	35,000	35,000
4310	Daycare Center Permits	2,200	2,000	2,000	2,000
4312	Health Permits	81,258	80,000	80,000	80,000
4314	Sign Permits	22,725	20,000	22,000	22,000
4288	Beverage Permits	10,290	7,000	10,000	10,000
4320	Miscellaneous Permits	71,563	50,000	50,000	50,000
Total Permits		1,076,772	770,000	1,051,000	939,000
4400	Court Fines	509,907	550,000	500,000	500,000
4402	Court Fees	167,788	165,000	165,000	165,000
4404	Warrant Fees	85,338	75,000	65,000	65,000
4406	Court Deferral Fees	302,947	260,000	277,000	260,000
4408	Animal Control Fees	75,762	-	7,000	7,000
4414	Alarm Fees and Fines	43,573	40,000	45,000	45,000
Total Municipal Court		1,185,313	1,090,000	1,059,000	1,042,000
4001	Interest Earnings	27,144	40,000	40,000	40,000
4007	Sale of Supplies	763	1,000	500	500
4010	Auction/Scrap Proceeds	16,341	-	20,000	20,000
4019	Other	92,822	75,000	75,000	75,000
Total Miscellaneous		137,071	116,000	135,500	135,500
4500	Grant Proceeds	8,042	-	-	-
4510	School Patrol	195,340	195,300	205,750	289,350
4520	County Contracts	11,300	10,000	3,000	3,000
4530	City Contracts	163,093	185,000	185,000	256,400
Total Intergovernmental		377,775	390,300	393,750	548,750
Total Revenues		26,644,629	26,215,750	27,882,450	27,232,450

SUMMARY OF OPERATING TRANSFERS

Fund

01 General

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Other Financing Sources				
Operating Transfers In:				
From Water & Sewer	602,100	602,100	602,100	602,100
From Recreational Development	50,000	50,000	50,000	110,000
From Court Security/Tech Fees	37,085	29,000	29,000	25,000
From Bond Proceeds	-	-	-	324,900
Total Other Financing Sources	689,185	681,100	681,100	1,062,000
Other Financing Uses				
Operating Transfers Out:				
To Airport Fund	-	-	25,000	11,000
To Radio Fund	115,000	150,000	150,000	175,000
To Employee Benefit Fund (Ins.)	1,900,000	2,100,000	2,100,000	2,300,000
To Capital Projects Fund	1,300,000	80,000	1,324,000	350,000
To Tech. Replacement Fund	100,000	129,700	129,700	157,000
Total Other Financing Uses	3,415,000	2,459,700	3,728,700	2,993,000
Less Capital Reserve	1,300,000	80,000	1,324,000	390,000
Net Other Financing Sources (Uses)	(1,425,815)	(1,698,600)	(1,723,600)	(1,541,000)

SUMMARY OF EXPENDITURES

Fund

01 General

Dept.	Div.		Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
10	01	Mayor/Council	106,957	118,600	118,600	115,750
10	05	Administration	2,481,498	1,790,450	1,851,950	1,551,500
10	06	Administrative Services	510,457	555,600	577,900	534,800
10	09	Internal Operations	1,137,459	1,248,050	1,509,500	1,910,400
15	11	Finance	1,032,733	1,083,950	662,450	688,950
15	15	Municipal Court	337,537	353,750	358,750	364,550
20	25	Fire Operations	1,883,308	2,144,650	2,147,550	2,597,150
20	29	Fire Marshal	420,643	453,200	461,100	527,150
30	31	Police Administration	800,022	1,029,350	1,029,950	1,084,900
30	32	Communications	798,080	853,150	847,950	966,950
30	33	Patrol	4,665,851	4,734,500	4,780,600	5,412,050
30	34	CID	940,316	966,600	992,100	980,000
30	35	Community Services	475,712	551,700	561,400	729,000
30	36	Warrants	171,487	173,150	178,250	185,750
30	37	Records	311,763	319,850	313,850	321,850
40	41	Planning	611,866	663,100	623,200	671,550
40	42	Neighborhood Improv.	552,920	556,850	521,850	524,250
40	43	Building Inspections	591,211	669,100	628,300	666,200
45	45	Parks	1,609,632	1,660,300	1,663,200	1,803,900
45	46	Harbor O&M	308,366	603,300	594,100	473,150
45	47	Recreation	839,107	855,900	684,450	719,300
45	48	Animal Services	687,112	623,750	623,550	624,950
50	53	Engineering	1,007,414	1,009,950	998,050	1,072,550
50	59	Streets	1,806,518	2,011,000	2,019,400	2,245,300
			24,087,970	25,029,800	24,748,000	26,771,900
Less Capital Reserve			724,318	681,550	681,550	1,283,450
Total Operating Expenditures			23,363,652	24,348,250	24,066,450	25,488,450

SUMMARY OF OPERATIONS

Fund

02 Water & Sewer

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Operating Revenues	14,064,513	16,870,400	15,907,400	17,125,650
Operating Expenses	11,463,658	12,352,800	12,651,800	13,559,650
Depreciation & Amortization Expense	2,206,124	1,000,000	1,000,000	1,000,000
Operating Income (Loss)	394,732	3,517,600	2,255,600	2,566,000
Non-Operating Revenues	1,639,212	1,160,000	4,640,000	2,238,483
Non-Operating Expenses	1,879,467	1,698,750	1,698,750	1,716,200
Non-Operating Income (Loss)	(240,254)	(538,750)	2,941,250	522,283
Net Income (Loss) Before Transfers	154,478	2,978,850	5,196,850	3,088,283
Net Transfers In (Out)	(1,594,950)	(1,669,050)	(1,669,050)	(1,739,050)
Net Income (Loss)	(1,440,472)	1,309,800	3,527,800	1,349,233
Retained Earnings - Beginning	8,404,790	5,905,407	6,964,318	10,492,118
Retained Earnings - Ending	6,964,318	7,215,207	10,492,118	11,841,351

SUMMARY OF REVENUES

Fund

02 Water & Sewer

Account	Description	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Available Operating Revenues:					
4601	Retail Water Sales	7,780,095	9,813,000	8,913,000	9,694,000
4603	Sewer Charges	3,720,357	4,258,000	4,258,000	4,684,000
4605	Pretreatment Charges	9,307	16,700	16,700	27,000
4607	Garbage Revenue	57,390	-	-	-
4609	HHW Fees	92,828	86,000	93,000	97,000
4610	Penalties	196,772	150,000	185,000	150,000
4612	Water Fines	1,441	-	-	-
Total Utility Sales		11,858,189	14,323,700	13,465,700	14,652,000
4622	RCH Water Sales	713,709	832,500	832,500	874,200
4632	Blackland Water Sales	537,956	573,000	573,000	601,650
4650	City of Heath Water Sales	859,812	1,058,200	930,000	900,800
Total Contract Sales		2,111,477	2,463,700	2,335,500	2,376,650
4660	Water Taps	74,839	65,000	79,000	75,000
4662	Sewer Taps	13,058	12,000	13,000	12,000
Total Other Receipts		87,898	77,000	92,000	87,000
4665	Meter Rental Fees	6,950	6,000	14,200	10,000
Total Other Fees		6,950	6,000	14,200	10,000
Total Operating Revenues		14,064,513	16,870,400	15,907,400	17,125,650
Available Non-Operating Revenues					
4001	Interest Earnings	10,327	40,000	20,000	20,000
4010	Auction/Scrap Proceeds	9,581	-	6,000	10,000
4019	Other	119,304	120,000	24,000	24,000
4480	Tower Leases	-	-	90,000	90,000
4700	Bond Proceeds	-	-	3,500,000	-
4035	Impact Fees	1,500,000	1,000,000	1,000,000	500,000
Total Non-Operating Revenue		1,639,212	1,160,000	4,640,000	2,238,483
Total Available Revenues		15,703,726	18,030,400	20,547,400	19,364,133

SUMMARY OF OPERATING TRANSFERS

Fund

02 Water & Sewer

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Operating Transfers In				
From Street Improvements		-	-	-
Operating Transfers Out				
To General Fund	602,100	602,100	602,100	602,100
To Insurance Fund	950,000	1,025,000	1,025,000	1,095,000
To Worker's Comp Fund	30,000	30,000	30,000	30,000
To Tech Replacement Fund	12,850	11,950	11,950	11,950
Total Transfers Out	1,594,950	1,669,050	1,669,050	1,739,050
Net Operating Transfers				
In (Out)	(1,594,950)	(1,669,050)	(1,669,050)	(1,739,050)

SUMMARY OF EXPENSES

Fund

02 Water & Sewer

Department	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Operating Expenses				
Departmental Expenses:				
61 Utility Billing	884,634	917,800	895,000	914,600
63 Water Operations	6,699,653	9,345,850	10,994,650	8,253,050
67 Sewer Operations	3,942,334	3,902,650	4,279,650	4,535,250
Total Dept. Expenses	11,526,621	14,166,300	16,169,300	13,702,900
Conversion to GAAP:				
Less Capital	62,964	1,813,500	3,517,500	143,250
Total Operating Expenses	11,463,658	12,352,800	12,651,800	13,559,650
Non Operating Expenses				
62 Long Term Debt	4,014,767	3,932,450	3,932,450	4,143,150
Conversion to GAAP:				
Less Debt Retirement	2,135,300	2,233,700	2,233,700	2,426,950
Total Non-Operating Expenses	1,879,467	1,698,750	1,698,750	1,716,200
Total Expenses	13,343,124	14,051,550	14,350,550	15,275,850

SUMMARY OF OPERATIONS

Fund

04 Debt Service

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Total Revenues	8,838,408	8,440,600	8,638,000	9,758,050
Total Expenditures	9,043,479	9,053,750	9,167,150	10,035,850
Excess Revenues Over (Under) Expenditures	(205,071)	(613,150)	(529,150)	(277,800)
Net Other Financing Sources (Uses)	-	-	(35,800)	-
Net Gain (Loss)	(205,071)	(613,150)	(564,950)	(277,800)
Fund Balance - Beginning	1,426,272	1,021,180	1,221,201	656,251
Fund Balance - Ending	1,221,201	408,030	656,251	378,451

SUMMARY OF REVENUES

Fund

04 Debt Service

Account	Description	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
4001	Interest Earnings	1,210	5,000	1,000	1,000
4019	Misc. Revenue	17,729	-	-	-
4100	Current Taxes	8,104,253	8,020,600	8,127,000	9,297,050
4105	Delinquent Taxes	84,027	60,000	70,000	70,000
4110	Penalty & Interest	60,759	40,000	50,000	50,000
4460	Building Lease	13,750	15,000	15,000	15,000
4674	Roadway Impact Fees	556,680	300,000	375,000	325,000
Total Revenues		8,838,408	8,440,600	8,638,000	9,758,050

SUMMARY OF OPERATING TRANSFERS

Fund

04 Debt Service

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Other Financing Sources	-			
Total Other Financing Sources	-	-	-	-
Other Financing Uses				
To Harbor Debt Service	-	-	35,800	-
Total Other Financing Uses	-	-	35,800	-
Net Other Financing Sources (Uses)	-	-	(35,800)	-

SUMMARY OF EXPENDITURES

Fund

04 Debt Service

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Debt Service	9,043,479	9,053,750	9,167,150	10,035,850
Total Expenditures	9,043,479	9,053,750	9,167,150	10,035,850

SUMMARY OF OPERATIONS

Fund

05 Harbor Debt Service

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Total Revenues	816,793	812,000	1,176,600	1,035,850
Total Expenditures	831,331	1,124,800	904,250	1,266,300
Excess Revenues Over (Under) Expenditures	(14,538)	(312,800)	272,350	(230,450)
Net Other Financing Sources (Uses)	-	163,800	(124,200)	-
Net Gain (Loss)	(14,538)	(149,000)	148,150	(230,450)
Fund Balance - Beginning	112,056	163,506	97,518	245,668
Fund Balance - Ending	97,518	14,506	245,668	15,218

SUMMARY OF REVENUES

Fund

05 Harbor Debt Service

Account	Description	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
4100	Current Taxes	465,456	492,000	494,000	532,350
4105	Delinquent Taxes	41,595	-	116,600	10,000
4110	Penalty & Interest	279	-	-	-
4150	Sales Taxes	309,463	320,000	320,000	320,000
4680	Developers Contribut	-	-	246,000	173,500
Total Revenues		816,793	812,000	1,176,600	1,035,850

SUMMARY OF OPERATING TRANSFERS

Fund

05 Harbor Debt Service

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Other Financing Sources				
Operating Transfers In:				
Net Effect of restructuring	-	-	-	-
From Economic Development	-	163,800	-	-
From Debt Service Fund	-	-	35,800	-
Total Other Financing Sources	-	163,800	35,800	-
Other Financing Uses				
To Economic Development	-	-	160,000	-
Total Other Financing Uses	-	-	160,000	-
Net Other Financing Sources (Uses)	-	163,800	(124,200)	-

Note: City Council elected to use Certificates of Obligation 2011B for downtown project rather than Garage project
FY2012 payments for 2011B from TIF have been corrected by transfer from Debt Service Fund

SUMMARY OF EXPENDITURES

Fund

05 Harbor Debt Service

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Debt Service	831,331	1,124,800	904,250	1,266,300
Total Expenditures	831,331	1,124,800	904,250	1,266,300

SUMMARY OF OPERATIONS

Fund

10 Cemetery

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Total Revenues	2,075	2,500	900	2,500
Total Expenditures	42,610	6,000	6,000	6,000
Excess Revenues Over (Under) Expenditures	(40,535)	(3,500)	(5,100)	(3,500)
Fund Balance - Beginning	140,968	73,468	100,433	95,333
Fund Balance - Ending	100,433	69,968	95,333	91,833

SUMMARY OF REVENUES

Fund
10 Cemetery

Account	Description	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
4720	Cemetery Receipts	1,600	2,000	400	2,000
4722	Registration & Permit Fees	475	500	500	500
Total Revenues		2,075	2,500	900	2,500

SUMMARY OF EXPENDITURES**Fund**

10 Cemetery

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Contractual	-	6,000	-	6,000
Capital	42,610	-	6,000	-
Total	42,610	6,000	6,000	6,000

SUMMARY OF OPERATIONS

Fund

11 Public Safety Funds

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Total Revenues	609,087	96,100	245,800	102,750
Total Expenditures	204,009	90,650	90,650	122,150
Excess Revenues Over (Under) Expenditures	405,078	5,450	155,150	(19,400)
Net Other Financing Sources (Uses)	(37,085)	(29,000)	(29,000)	(25,000)
Net Gain (Loss)	367,993	(23,550)	126,150	(44,400)
Fund Balance - Beginning	445,264	463,814	813,256	939,406
Fund Balance - Ending	813,256	440,264	939,406	895,006

SUMMARY OF REVENUES

Fund

11 Public Safety Funds

Account	Description	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
4001	Interest Earnings	-	500	500	500
4054	Donations - Police Activities	2,876	1,000	-	1,000
4055	Donations - Toys for Kids	-	-	-	-
4056	Donations - Animal Control	8,140	-	-	-
4059	Donations - Training/CERT	2,500	-	-	-
4415	Court Security Fee	24,381	24,000	24,000	24,000
4420	Technology Fee	32,749	31,000	31,700	32,000
4425	Child Safety Fines	6,020	8,500	8,500	8,500
4520	Gun Range M&O	18,041	31,100	31,100	36,750
4550	Police Seizures	514,380	-	150,000	-
Total Revenues		609,087	96,100	245,800	102,750

SUMMARY OF OPERATING TRANSFERS

Fund

11 Public Safety Funds

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Operating Transfers Out To General Fund	37,085	29,000	29,000	25,000
Total Other Financing Uses	37,085	29,000	29,000	25,000
Net Other Financing Sources (Uses)	(37,085)	(29,000)	(29,000)	(25,000)

SUMMARY OF EXPENDITURES

Fund

11 Public Safety Funds

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Contractual	7,218	31,750	31,750	46,750
Supplies	3,003	-	-	-
Operational	11,271	35,000	35,000	20,000
Capital Outlay	182,517	23,900	23,900	55,400
Total Expenditures	204,009	90,650	90,650	122,150

SUMMARY OF OPERATIONS

Fund

12 Recreational Development

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Total Revenues	347,605	280,000	335,000	427,200
Total Expenditures	566,722	80,000	200,000	258,200
Excess Revenues Over (Under) Expenditures	(219,117)	200,000	135,000	169,000
Net Other Financing Sources (Uses)	(50,000)	(50,000)	(50,000)	(50,000)
Net Gain (Loss)	(269,117)	150,000	85,000	119,000
Fund Balance - Beginning	352,473	82,023	83,357	168,357
Fund Balance - Ending	83,357	232,023	168,357	287,357

SUMMARY OF REVENUES

Fund

12 Recreational Development

Account	Description	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
4001	Interest Earnings	-	-	-	-
4050	Donations	17,533	-	30,000	-
4250	Recreation Program Fees	134,048	120,000	135,000	120,000
4253	The Center 7% Fee	-	-	-	-
4680	Developer Contributions	-	-	-	147,200
4700	Takeline Concessions	169,673	140,000	145,000	140,000
4750	Land Lease Revenues	26,350	20,000	25,000	20,000
Total Revenues		347,605	280,000	335,000	427,200

SUMMARY OF OPERATING TRANSFERS

Fund

12 Recreational Development

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Other Financing Sources				
Operating Transfers In	-	-	-	-
Total Other Financing Sources	-	-	-	-
Operating Transfers Out				
To General Fund	50,000	50,000	50,000	50,000
Total Other Financing Uses	50,000	50,000	50,000	50,000
Net Other Financing Sources (Uses)	(50,000)	(50,000)	(50,000)	(50,000)

SUMMARY OF EXPENDITURES

Fund

12 Recreational Development

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Contractual	85,207	80,000	80,000	95,000
Supplies	40,936	-	40,000	16,000
Operations	17,948	-	30,000	-
Capital Outlay	422,631	-	50,000	147,200
Total Expenditures	566,722	80,000	200,000	258,200

SUMMARY OF OPERATIONS

Fund

13 Radio System

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Total Revenues	30,022	31,200	39,200	47,500
Total Expenditures	134,404	177,300	184,500	239,600
Excess Revenues Over (Under) Expenditures	(104,382)	(146,100)	(145,300)	(192,100)
Net Other Financing Sources (Uses)	115,400	150,000	150,000	175,000
Net Gain (Loss)	11,018	3,900	4,700	(17,100)
Fund Balance - Beginning	4,545	695	15,563	20,263
Fund Balance - Ending	15,563	4,595	20,263	3,163

SUMMARY OF REVENUES

Fund

13 Radio System

Account	Description	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
4530	City Contracts	30,022	31,200	39,200	47,500
Total Revenues		30,022	31,200	39,200	47,500

SUMMARY OF OPERATING TRANSFERS

Fund

13 Radio System

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Other Financing Sources				
Operating Transfers In				
From General Fund	115,000	150,000	150,000	175,000
*Expended in General Fund	64,400	67,200	67,200	72,000
Operating Transfers Out				
*Expended in General Fund	64,000	67,200	67,200	72,000
Net Other Financing Sources (Uses)	115,400	150,000	150,000	175,000

* Employee salary is paid in the General Fund, however expense is needed in full in this fund to determine City of Heath match

SUMMARY OF EXPENDITURES

Fund

13 Radio System

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Contractual	132,725	174,250	178,450	178,950
Supplies	1,679	3,050	6,050	2,500
Operational	-	-	-	-
Capital	-	-	-	58,150
Total Expenditures	134,404	177,300	184,500	239,600

SUMMARY OF OPERATIONS

Fund

14 Street Improvements

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Total Revenues	43,051	1,000	64,700	200
Total Expenditures	-	-	1,080,000	-
Excess Revenues Over (Under) Expenditures	43,051	1,000	(1,015,300)	200
Net Other Financing Sources (Uses)	-	-	-	-
Net Gain (Loss)	43,051	1,000	(1,015,300)	200
Fund Balance - Beginning	1,056,456	1,057,606	1,099,507	84,207
Fund Balance - Ending	1,099,507	1,058,606	84,207	84,407

SUMMARY OF REVENUES

Fund

14 Street Improvements

Account	Description	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
4001	Interest Earnings	962	1,000	500	-
4800	Assessments	175	-	200	200
4810	Assessments - Bourn St.	-	-	-	-
4812	Assessments-Emma Jane/Davy	-	-	-	-
4816	Pro-Rata - RH Pkwy.	34,703	-	64,000	-
4818	Pro-Rata - Road Projects	7,211	-	-	-
Total Revenues		43,051	1,000	64,700	200

SUMMARY OF EXPENDITURES

Fund

14 Street Improvements

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Contractual	-	-	-	-
Capital Outlay	-	-	1,080,000	-
Total Expenditures	-	-	1,080,000	-

SUMMARY OF OPERATIONS

Fund

16 Fire Equipment

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Total Revenues	131,650	50,250	174,100	50,250
Total Expenditures	137,899	139,500	89,500	299,650
Excess Revenues Over (Under) Expenditures	(6,249)	(89,250)	84,600	(249,400)
Fund Balance - Beginning	286,172	201,972	279,922	364,522
Fund Balance - Ending	279,922	112,722	364,522	115,122

SUMMARY OF REVENUES

Fund

16 Fire Operations

Account	Description	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
4001	Interest Earnings	-	250	-	250
4010	Auction Proceeds	-	-	75,000	-
4019	Misc. Revenue	4,832	-	5,500	-
4050	Donations	30	-	-	-
4500	Grant Proceeds	33,188	-	-	-
4535	County Fire Calls	93,600	50,000	93,600	50,000
Total Revenues		131,650	50,250	174,100	50,250

SUMMARY OF EXPENDITURES**Fund**

16 Fire Equipment

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Supplies	6,453	11,000	11,000	11,000
Operational	36,875	-	-	-
Capital Outlay	94,571	128,500	78,500	312,000
Total Expenditures	137,899	139,500	89,500	323,000

SUMMARY OF OPERATIONS

Fund

17 Airport Special Revenue

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Total Revenues	109,423	16,900	16,500	9,750
Total Expenditures	137,883	33,750	70,100	17,600
Excess Revenues Over (Under) Expenditures	(28,460)	(16,850)	(53,600)	(7,850)
Net Other Financing Sources (Uses)	-	-	25,000	11,000
Net Gain (Loss)	(28,460)	(16,850)	(28,600)	3,150
Fund Balance - Beginning	57,570	27,520	29,110	510
Fund Balance - Ending	29,110	10,670	510	3,660

SUMMARY OF REVENUES

Fund

17 Airport Special Revenue

Account	Description	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
4001	Interest Earnings	-	-		
4500	Grant Proceeds	96,131	3,200	7,500	3,250
4750	Land Lease	6,692	6,000	6,500	6,500
4752	F.B.O. Lease	6,600	7,700	2,500	-
4758	Fuel Sales	-	-	-	-
Total Revenues		109,423	16,900	16,500	9,750

SUMMARY OF OPERATING TRANSFERS

Fund

17 Airport Special Revenue

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Other Financing Sources				
Operating Transfers In				
From General Fund	-	-	25,000	11,000
Total Other Financing Sources	-	-	25,000	11,000
Net Other Financing Sources (Uses)	-	-	25,000	11,000

SUMMARY OF EXPENDITURES

Fund

17 Airport Special Revenue

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Contractual	8,719	7,600	12,700	11,350
Supplies	433	750	10,000	750
Operational	126,355	22,950	44,950	3,250
Utilities	2,376	2,450	2,450	2,250
Total Expenditures	137,883	33,750	70,100	17,600

SUMMARY OF OPERATIONS

Fund

18 Recycling

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Total Revenues	32,818	33,000	29,800	30,000
Total Expenditures	12,784	14,000	14,000	14,000
Excess Revenues Over (Under) Expenditures	20,035	19,000	15,800	16,000
Fund Balance - Beginning	60,045	79,145	80,080	95,880
Fund Balance - Ending	80,080	98,145	95,880	111,880

SUMMARY OF REVENUES

Fund

18 Recycling

Account	Description	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
4780	Recycling Revenue	32,818	33,000	29,800	30,000
					-
	Total Revenues	32,818	33,000	29,800	30,000

SUMMARY OF EXPENDITURES

Fund

18 Recycling

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Operational	12,784	14,000	14,000	14,000
Total Expenditures	12,784	14,000	14,000	14,000

SUMMARY OF OPERATIONS

Fund

31 Employee Benefits

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Total Revenues	824,565	606,000	801,000	626,000
Total Expenditures	3,742,348	3,284,000	3,359,200	3,519,000
Operating Income (Loss)	(2,917,783)	(2,678,000)	(2,558,200)	(2,893,000)
Non-Operating Revenues	(93)	1,000	-	-
Non-Operating Income (Loss)	(93)	1,000	-	-
Net Income (Loss) Before Transfers	(2,917,875)	(2,677,000)	(2,558,200)	(2,893,000)
Net Transfers In (Out)	2,850,000	3,125,000	3,125,000	3,395,000
Net Income (Loss)	(67,875)	448,000	566,800	502,000
Retained Earnings - Beginning	(536,851)	(195,351)	(604,727)	(37,927)
Retained Earnings - Ending	(604,727)	252,649	(37,927)	464,073

SUMMARY OF REVENUES

Fund

31 Employee Benefits

Account	Description	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Operating Revenues					
4019	Miscellaneous	23,000	50,000	24,000	26,000
4850	Employee Contributions	523,424	546,000	551,000	570,000
4855	Pharmacy Rebates	12,004	10,000	10,000	10,000
4860	Stop Loss Reimbursements	266,137	-	216,000	20,000
Total Operating Revenues		824,565	606,000	801,000	626,000
Non-Operating Revenues					
4001	Interest Earnings	(93)	1,000	-	-
Total Non-Operating Revenues		(93)	1,000	-	-
Total Revenues		824,472	607,000	801,000	626,000

SUMMARY OF OPERATING TRANSFERS

Fund

31 Employee Benefits

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Operating Transfers In				
From General Fund	1,900,000	2,100,000	2,100,000	2,300,000
From Water & Sewer Fund	950,000	1,025,000	1,025,000	1,095,000
Total Transfers In	2,850,000	3,125,000	3,125,000	3,395,000
Net Operating Transfers In (Out)	2,850,000	3,125,000	3,125,000	3,395,000

SUMMARY OF EXPENSES

Fund

31 Employee Benefits

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Operating Expenses				
Operations	3,742,348	3,284,000	3,359,200	3,519,000
Total Expenditures	3,742,348	3,284,000	3,359,200	3,519,000

SUMMARY OF OPERATIONS

Fund

32 Worker's Compensation

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Operating Revenues	-	-	-	-
Operating Expenses	285,155	143,000	130,000	205,000
Operating Income (Loss)	(285,155)	(143,000)	(130,000)	(205,000)
Non-Operating Revenues	8,928	2,000	1,000	1,000
Non-Operating Expenses	-	-	-	-
Non-Operating Income (Loss)	8,928	2,000	1,000	1,000
Net Income (Loss) Before Transfers	(276,227)	(141,000)	(129,000)	(204,000)
Net Transfers In (Out)	30,000	30,000	30,000	30,000
Net Income (Loss)	(246,227)	(111,000)	(99,000)	(174,000)
Retained Earnings - Beginning	738,173	529,023	491,946	392,946
Retained Earnings - Ending	491,946	418,023	392,946	218,946

SUMMARY OF REVENUES

Fund

32 Worker's Compensation

Account	Description	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Non-Operating Revenues					
4001	Interest Earnings	46	1,000	500	500
4019	Misc. Revenues	8,882	1,000	500	500
Total Non-Operating Revenues		8,928	2,000	1,000	1,000
Total Revenues		8,928	2,000	1,000	1,000

SUMMARY OF OPERATING TRANSFERS

Fund

32 Worker's Compensation

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Operating Transfers In				
From Water/Sewer Fund	30,000	30,000	30,000	30,000
Total Transfers In	30,000	30,000	30,000	30,000
Net Operating Transfers In (Out)	30,000	30,000	30,000	30,000

SUMMARY OF EXPENSES

Fund

32 Worker's Compensation

	Actual 11-12	Budgeted 12-13	Amended 12-13	Approved 13-14
Operational	285,155	143,000	130,000	205,000
Total Operating Expenses	285,155	143,000	130,000	205,000
Total Expenditures	285,155	143,000	130,000	205,000