City of Ashburn

Budget Proposal

Fiscal Year 2015

July 1, 2014 – June 30, 2015

FY 2015 Budget Schedule

- Public Hearing - June 26, 2014 @ 5:00 pm
- Budget Consideration and Approval – July 3, 2014 @ 6:00 pm
- Budget is available for viewing at City Hall during normal business hours

Fiscal Year 2015 Proposed Expenditures

Citywide Expenditures

- Expenditures consist of three funds
  - **General Fund**
    - Consists of expenditures of the Council, Administration, Compliance, Fire, Police, Street, Shop, Sanitation Departments.
  - **Water and Sewer Fund**
    - Consists of expenditures in the Water and Sewer Departments
  - **Gas Fund**
    - Consists of expenditures in the Natural Gas and Propane Departments

FY 2015 - Expenditures

- Proposed expenditures for FY 2015 total = $6,541,700
- $15,500 increase from FY 2014 (.2%)

Explanations for Increase

- 1% total employee increase
  - .5% Cost of Living
  - .5% Longevity Increase (on employee's anniversary date)

FY 2015 - Expenditures

Expenditure Highlights:

1. Health insurance remained stable due to plan adjustments this year
   - The employee deductible was increased to $1,500 this year
   - However, the plan is still a very good and competitive package when compared to other employers
   - This year's success in health insurance negotiations was a major victory in keeping expenditure growth to a minimum.

FY 2015 - Expenditures

Expenditure Highlights:

2. New Category added this year - "Tourism and Development".
   - Community Developer Position was moved to this category from administration
   - The "Tourism and Development" general fund category is to be funded with hotel/motel tax proceeds
   - In the past few years, the city has taken the lead in much of the development efforts.

FY 2015 - Expenditures

- Currently the City allocates 60% of the original 5% tax to the Chamber of Commerce, which ranges from $36,000 to $40,000 annually
  - $18,000 is currently budgeted by the chamber for staff.
  - This year's budget proposes the allocation the original amount of 60% of the hotel motel tax.
    - This should leave enough for staff and chamber tourism projects
  - However, a reduction of $10,000 to the Chamber of Commerce General Fund Contribution is proposed

FY 2015 - Expenditures

- Why Now?
  1. The LOST ruling has deemed it necessary
  2. Chamber leadership change has led to cost saving initiatives, which make the way to the City having to opportunity to offset costs
  3. Timing allows for the perfect opportunity to end "carte blanche" funding
  4. This will eliminate duplication of services and adds more accountability
     - *The Chamber will still receive $55,000 annually in total City funds*
     - *This will not effect Chamber staffing*

FY 2015 - Expenditures

- The DDA will still receive 50% of the additional 3% Hotel Motel tax
- The DDA budget reflects their current obligations for tourism

DDA Tourism Budget FY 2015 (July 1, 2014 - June 30, 2015)

Revenues	
Hotel Motel 1.5 cents	$18,000
Total Revenue	*$18,000*
Expenses	
Power - Elrod Building	$2,600
Loan - Elrod Building	$5,900
Power - Flag I-75	$1,200
Flower Replacement	$3,000
Flag and Banner Replacement	$3,800
Misc	$1,500
Total Expenses	*$18,000*

FY 2015 - Expenditures

Expenditure Highlights:

3. Addition of a position in the police department
   - The majority of the additional cost of this will be offset by not continuing to participate in the Drug Task force - Contribution of $27,500 annually
   - This will also allow us to specifically help deal with Gang Violence

FY 2015 Staffing

Department	Amount	Full Time Employees	Part Time Employees	Notes
Administration	$165,000	3	0	*Community development position moved to Tourism and Development
Tourism and Development	$34,000	1	0	*Community development position moved to Tourism and Development
Police	$642,000	18	4	*Addition of an officer position to replace withdrawal of participation in drug task force
Compliance and A/C	$72,000	2	0	
Public Works	$321,000	11	2	*employee combination may change but budgeted amount must be adhered to in salaries and benefits
Shop	$78,000	2	0	
Fire	$295,000	8	1	
Propane	$94,600	2	0	
Natural Gas	$206,000	7	0	*includes 2 existing office staff and 2 existing meter readers
Water	$140,000	4	0	* includes 1 existing office staff
Sewer	$0	1	0	* 1 employee is reimbursed from WMI

Utility Funds

- **Natural Gas and Propane Fund**
  - Proposed expenditures for G & P Fund total = $1,395,500
    - Last year's expenditures were $1,387,000
- **Water and Sewer Fund**
  - Proposed expenditures for G & P Fund total = $1,368,100
    - Last year's expenditures were $1,388,700

FY 2015 - Expenditures

Fund	FY 2014	Recommended FY 2015	% Change
General Fund	*$ 3,750,500*	**$ 3,778,100**	.7%
Gas	*$1,387,000*	**$ 1,395,500**	1%
Water/Sewer	*$1,388,700*	**$ 1,368,100**	-1%
Total Expenditures	*$6,526,200*	**$ 6,541,700**	.2%

Fiscal Year 2015 Projected Revenue

General Fund Revenue

- General Fund Revenue Projected at $3,778,100 for FY 2015
- FY 2014 Budgeted General Fund Revenue was $ 3,750,500
- .7% increase
- Revenue in this fund includes:
  - Property taxes, fines, occupation licenses, sanitation fees, etc.
- Revenue from this fund finances:
  - Administration, Police, Fire, Street and Shop, Sanitation, Compliance, YRC, and E-911

General Fund Revenue

Revenue Highlights:

- The Budget reflects a $50,000 use of bank balance.
  - This is a significant decrease from last year's $100,000, which was a result of the unfavorable negotiations and court case regarding LOST
  - When possible, any reduction in forecast expenditures during the year should be applied to reducing this bank balance dependence

Utility Funds Revenue

- Natural Gas and Propane Fund
  - Proposed Revenue for G & P Fund total = $1,395,500
  - FY 2013 budgeted revenue was $1,387,000
- Water and Sewer Fund
  - Proposed Revenues for G & P Fund total = $1,368,100
  - FY 2013 budgeted revenue was $1,388,700

FY 2015 Budget Schedule

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City of Ashburn - Fiscal Year 2015

Revenues

Fund	FY 2014	FY 2015	%
General	**$3,750,500**	**$3,778,100**	0.7%
General Fund Total Revenue	**$3,750,500**	**$3,778,100**	0.7%
Gas	**$1,387,000**	**$1,395,500**	1%
Water/Sewer	**$1,388,700**	**$1,368,100**	-1%
Total Revenue	**$6,526,200**	**$6,541,700**	0.2%

Expenditures

Department	FY 2014	FY 2015	%
Council	**$48,800**	**$48,400**	-1%
Administration	**$449,700**	**$410,950**	-9%
Police	**$1,383,600**	**$1,400,600**	1%
Animal Control & Compliance	**$128,900**	**$127,400**	-1%
Fire	**$460,900**	**$461,900**	0%
Street	**$712,400**	**$713,350**	0%
Sanitation	**$320,000**	**$320,000**	0%
Shop	**$114,900**	**$121,900**	6%
Youth Resource	**$22,300**	**$22,600**	1%
E-911	**$94,000**	**$96,000**	2%
Tourism & Development	**N/A**	**$40,000**	N/A
Nutrition	**$15,000**	**$15,000**	0%
General Fund Total Expenditures	**$3,750,500**	**$3,778,100**	0.7%
Gas	**$1,387,000**	**$1,395,500**	1%
Water/Sewer	**$1,388,700**	**$1,368,100**	-1%
Total Expenditures	**$6,526,200**	**$6,541,700**	0.2%

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per Wayne

General Fund Revenues					Amende
Revenue Source	Account #	FY 2014	FY 2015	% increase / decrease	
General Property Taxes	10031001000	$575,000	$580,000	1%	520,000
Motor Vehicle Tax	10031001310	$69,000	$75,000	9%	50,000
Mobile Home Tax	10031001320	$7,000	$7,000	0%	3,000
Intangible Tax	10031001340	$6,000	$6,000	0%	9,500
Railroad EQ. Tax	10031001350	$1,300	$1,500	15%	1,650
Real Estate Tax	10031001600	$1,500	$1,500	0%	1000
Franchise Tax	10031001700	$307,000	$307,000	0%	275,000
LOST	10031003100	$250,000	$250,000	0%	—
Hotel-Motel Tax (General Fund)	10031004100	$30,500	$30,500	0%	45,000
Hotel-Motel Tax Toursim	100 3100 4101	$0	$21,000		30,000
Alcoholic Beverage Excise	10031004200	$92,000	$95,000	3%	75,000
Bus/Occupation License	10031006100	$30,000	$30,000	0%	22,000
Insurance Premium Tax	10031006200	$212,000	$220,000	4%	224,000
Financial Inst. Tax	10031006300	$17,000	$17,000	0%	—
Penalty and Interest on Del Taxes	10031009000	$10,000	$10,000	0%	11,000
Administration Fee on Deliq. Taxes	10031009002	$2,000	$2,000	0%	24,000
Tax Advertising Fee	10031009003	$1,000	$1,000	0%	5,000
Bad Debt Collected	10031009900	$1,500	$1,500	0%	—
Beer License	10032001110	$4,500	$5,000	11%	—
Wine License	10032001120	$2,000	$3,200	60%	—
Liquor License	10032001130	$0	$2,200		—
Animal License/Permit Fees	10032002500	$8,000	$4,000	-50%	500
Regulatory Fee	10032003000	$500	$500	0%	100
Penalty on Deliq lic / PE	10032004100	$400	$400	0%	100
Housing Auth-Lieu of TA	10033005000	$16,000	$16,000	0%	—
Court Cost	10034001100	$37,000	$50,000	35%	68,000
Probation Cost	10034001120	$43,000	$60,000	40%	70,000
Election Qualifying Fee	10034001910	$700	$700	0%	1,100.00
Fire Protection Sprinkler	10034002200	$1,000	$1,000	0%	—

County Automatic Aid 10034002201 6000

Street, Sidewalks, Curbs	10034003100	**$2,000**	**$2,000**	0%	400
Street Fee Revenue	10034004100	**$178,000**	**$178,000**	0%	—
Sanitation Fees	10034004110	**$355,000**	**$360,000**	1%	330,000
Penalties on utilities	10034004190	**$81,000**	**$85,000**	5%	60,000
Cemetery Lot Sales	10034009100	**$9,000**	**$9,000**	0%	—
Bad Debt Collected-GF	10034009901	**$5,000**	**$5,000**	0%	3,000
Fines & Forfeitures	10035001000	**$1,095,000**	**$1,100,000**	0%	1,500,000
Interest Revenue	10036001000	$2,000	$2,000	0%	—
Miscellaneous Income	10038009000	$5,000	$5,000	0%	80,000
Refund to General Fund	10038009002	$1,000	$1,000	0%	35,000
Operating Transfer In	10039001100	$110,000	$100,000	-9%	-0-
Sale Real Estate/Surplus	10039002200	$2,000	$2,000	0%	8,000
Service Fee	10034004200	$10,000	$10,000	0%	8,500
GIRMA Reimbursement	10033004013	$6,000	$6,000	0%	—
E-911 County Charge	10034002500	$35,000	$35,000	0%	—
Returned Check Fee	10034009300	$1,600	$1,600	0%	800
Youth Resource Rental	10034007200	$2,000	$2,500	25%	2000
GDOT ROW Contract	10034003000	$25,000	$25,000	0%	34,000 *
Bank Balance	10038009001	$100,000	$50,000	-50%	-0-
Total		$3,750,500	$3,778,100	1%	

Amended 5-20 per City Manager

	Actual Received Through 2/28/15 RCVD to 2/28/14	Original Budget	Recommended Budget	Change
General Property Taxes	$ 504,863.00	$ 580,000.00	$ 520,000.00	$ (60,000.00)
Motor Vehicle Tax	$ 43,594.15	$ 75,000.00	$ 50,000.00	$ (25,000.00)
Mobile Home Tax	$ 2,218.81	$ 7,000.00	$ 3,000.00	$ (4,000.00)
Intangible Tax	$ 8,725.57	$ 6,000.00	$ 9,500.00	$ 3,500.00
Railroad EQ Tax	$ 1,649.48	$ 1,500.00	$ 1,650.00	$ 150.00
Real Estate Taxes	$ 601.50	$ 1,500.00	$ 1,000.00	$ (500.00)
Franchise Tax	$ 260,713.58	$ 307,000.00	$ 275,000.00	$ (32,000.00)
LOST	$ 189,070.11	$ 250,000.00	$ 250,000.00	$ -
Hotel-Motel General Fund	$ 79,316.01	$ 30,500.00	$ 45,000.00	$ 14,500.00
Hotel-Motel Tourism		$ 21,000.00	$ 30,000.00	$ 9,000.00
Alcohol Beverage Excise	$ 59,876.53	$ 95,000.00	$ 75,000.00	$ (20,000.00)
Business Occupation License	$ 21,635.41	$ 30,000.00	$ 22,000.00	$ (8,000.00)
Insurance Premium Tax	$ 223,637.17	$ 220,000.00	$ 224,000.00	$ 4,000.00
Financial Institution Tax	$ 8,937.52	$ 17,000.00	$ 17,000.00	$ -
Penalty and Interest-Delinquent Taxes	$ 10,542.00	$ 10,000.00	$ 11,000.00	$ 1,000.00
Administration Fee on Delinquent Taxes	$ 22,728.00	$ 2,000.00	$ 24,000.00	$ 22,000.00
Tax Advertising Fee	$ 4,950.00	$ 1,000.00	$ 5,000.00	$ 4,000.00
Bad debt Collected	$ 2,974.26	$ 1,500.00	$ 1,500.00	
Beer License		$ 5,000.00	$ 5,000.00	$ -
Wine License		$ 3,200.00	$ 3,200.00	$ -
Liquor License		$ 2,200.00	$ 2,200.00	$ -
Animal License/Permit Fees	$ 417.50	$ 4,000.00	$ 500.00	$ (3,500.00)
Regulatory Fee	$ 100.00	$ 500.00	$ 100.00	$ (400.00)
Penalty on Delinquent License	$ 52.50	$ 400.00	$ 100.00	$ (300.00)
Housing Auth - Pymt in Lieu of Taxes	$ 16,065.59	$ 16,000.00	$ 16,100.00	$ 100.00
Court Cost	$ 49,400.00	$ 50,000.00	$ 68,000.00	$ 18,000.00
Probation Cost	$ 51,714.05	$ 60,000.00	$ 70,000.00	$ 10,000.00
Election Qualifying Fees	$ 1,098.00	$ 700.00	$ 1,100.00	$ 400.00
Fire Protection Sprinkler		$ 1,000.00	$ 1,000.00	$ -
County Automatic Aid	$ -		$ 6,000.00	$ 6,000.00
Streets, Sidewalks, and Curbs	$ 387.60	$ 2,000.00	$ 400.00	$ (1,600.00)
Street Fees	$ 117,260.66	$ 178,000.00	$ 178,000.00	$ -
Sanitation Fees	$ 247,308.51	$ 360,000.00	$ 330,000.00	$ (30,000.00)
Penalties on utilities	$ 49,649.85	$ 85,000.00	$ 60,000.00	$ (25,000.00)
Cemetery Lot Sales	$ 8,125.00	$ 9,000.00	$ 9,000.00	$ -
Bad debt Collected	$ 2,974.26	$ 5,000.00	$ 3,000.00	$ (2,000.00)
Fines and Forfetitures	$ 1,031,415.00	$ 1,100,000.00	$ 1,500,000.00	$ 400,000.00
Interest Revenue		$ 2,000.00	$ 2,000.00	$ -
Miscellaneous Income	$ 78,015.27	$ 5,000.00	$ 80,000.00	$ 75,000.00
Refund to General Fund	$ 34,350.28	$ 1,000.00	$ 35,000.00	$ 34,000.00
Operating Transfer In	$ -	$ 100,000.00	$ -	$ (100,000.00)
Sale of Surplus Real Estate	$ 7,501.00	$ 2,000.00	$ 8,000.00	$ 6,000.00
Service Fee	$ 8,400.00	$ 10,000.00	$ 8,500.00	$ (1,500.00)
GIRMA Reimbursement		$ 6,000.00	$ 6,000.00	$ -
E-911 County Charge	$ 23,574.60	$ 35,000.00	$ 35,000.00	$ -
Returned Check Fee	$ 690.00	$ 1,600.00	$ 800.00	$ (800.00)
Youth Resource Rental	$ 1,545.00	$ 2,500.00	$ 2,000.00	$ (500.00)
GDOT ROW Contract	$ 38,995.57	$ 25,000.00	$ 39,000.00	$ 14,000.00
Bank Balance (From Reserve)		$ 50,000.00	$ -	
	$ 3,215,073.34	$ 3,778,100.00	$ 4,034,650.00	$ 306,550.00
Water	$ 427,809.11	$ 1,368,100.00	$ 1,388,700.00	
Wastewater	$ 499,682.27			
Natural Gas	$ 487,300.70	$ 1,395,500.00	$ 1,295,500.00	$ (100,000.00)
Propane Gas	$ 264,831.06			
Total Revenues	$ 4,894,696.48	$ 6,541,700.00	$ 6,718,850.00	$ 206,550.00

	Expenditures Thru 2/28/2016	Original Budget	Percent Expended 66.00%	Proposed Budget	Change
Council	$ 42,202.93	$ 48,400.00	87.20%	$ 58,400.00	$ 10,000.00
Administration	$ 265,370.59	$ 410,950.00	64.57%	$ 410,950.00	$ -
Police	$ 1,115,713.42	$ 1,400,600.00	79.66%	$ 1,700,000.00	$ 299,400.00
Youth Resource Center	$ 16,312.40	$ 22,600.00	72.18%	$ 22,600.00	$ -
Environmental Compliance	$ 82,395.56	$ 127,400.00	64.67%	$ 127,400.00	$ -
Fire Department	$ 308,333.20	$ 461,900.00	66.75%	$ 461,900.00	$ -
E-911 to County	$ 63,333.36	$ 96,000.00	65.97%	$ 96,000.00	$ -
Public Works	$ 450,127.44	$ 713,350.00	63.10%	$ 713,350.00	$ -
Landfill	$ 214,669.84	$ 320,000.00	67.08%	$ 320,000.00	$ -
Nutrition	$ 15,000.00	$ 15,000.00	100.00%	$ 22,000.00	$ 7,000.00
Tourism and Development		$ 40,000.00		$ 40,000.00	$ -
Shop	$ 85,256.49	$ 121,900.00	69.94%	$ 121,900.00	$ -
	$ 2,616,512.30	$ 3,778,100.00	69.25%	$ 4,094,500.00	
Water Department	$ 376,353.85	$ 592,450.00	63.52%	$ 592,450.00	
Wastewater Department	$ 509,122.48	$ 775,650.00	65.64%	$ 775,650.00	
Natural Gas Department	$ 399,965.12	$ 852,000.00	46.94%	$ 700,000.00	
Propane Gas Dept.	$ 294,420.71	$ 543,500.00	54.17%	$ 500,000.00	
	$ 1,579,862.16	$ 2,763,600.00	57.17%	$ 2,568,100.00	
Total	$ 4,196,374.46	$ 6,541,700.00		$ 6,662,600.00	
Uncommitted				$ 56,250.00	

Through 2/28/2015	Revenues	Expenditures	Net
Water	$ 427,809.00	$ 376,353.85	$ 51,455.15
Wastewater	$ 499,682.27	$ 509,122.48	$ (9,440.21)
Natural Gas	$ 487,300.70	$ 399,965.12	$ 87,335.58
Propane Gas	$ 264,831.06	$ 294,420.71	$ (29,589.65)
	$ 1,679,623.03	$ 1,579,862.16	$ 99,760.87

Expenditures - Mayor & Council				
Expenditure Source	Account #	FY 2014	FY 2015	% increase / decrease
Salaries	10051501100	**$28,800**	**$28,800**	0%
Health and Life Insurance	10051502100	**$1,100**	**$1,100**	0%
Social Security	10051502200	**$2,100**	**$2,100**	0%
Retirement Contribution	10051502401	**$400**	**$400**	0%
Travel and Conference	10052503500	**$12,000**	**$12,000**	0%
Telephone Utilities	10052503200	**$2,000**	**$2,000**	0%
Supplies	10053501100	**$1,400**	**$1,000**	-29%
Gas, Deisel, Oil	10052502220	**$1,000**	**$1,000**	0%
Total		**$48,800**	**~~$48,400~~**	-1%

12,000

58,400

Expenditures - Toursim & Development			
Expenditure Source	Account #	FY 2015	% increase / decrease
Salaries		**$28,000**	
Health and Life Insurance		**$5,900**	
Social Security		**$2,000**	
Retirement Contribution		**$100**	
Travel and Conference		**$1,000**	
Salaries - Seasonal Splash Pad		**$3,000**	
Misc			
Total		**$40,000**	

Expenditures - Administration				
Expenditure Source	Account #	FY 2014	FY 2015	% increase / decrease
.Salaries	10051551100	$192,000	$165,000	-14%
Overtime	10051551300	$400	$400	0%
Health Insurance	10051552100	$19,000	$24,000	26%
Social Security Expense	10051552200	$13,000	$11,250	-13%
Retirement	10051552400	$5,000	$5,000	0%
Retirement Contribution	10051552401	$600	$600	0%
Worker's Compensation	10051552700	$9,500	$9,500	0%
Accounting	10052551100	$12,000	$12,000	0%
Professional	10052551200	$5,000	$5,000	0%
Lawyer Fees	10052551210	$50,000	$45,000	-10%
Data Processing	10052551400	$6,000	$6,000	0%
Internet	10052551500	$1,800	$1,800	0%
Repairs and Maintenance to Building	10052552201	$3,000	$3,000	0%
Equipment Maintenance	10052552203	$2,000	$2,000	0%
Gas Diesel and Oil	10052552220	$2,000	$2,000	0%
Rentals and Contracts	10052552320	$6,000	$6,000	0%
Insurance	10052553100	$3,800	$3,800	0%
Telephone Utilities	10052553200	$7,500	$7,500	0%
Advertising and Notices	10052553300	$1,000	$1,000	0%
Code Ordinances	10052553400	$3,000	$3,000	0%
Training Expense	10052553500	$4,500	$4,500	0%
FIFA Expenses	10052553900	$2,000	$2,000	0%
Health Care Expenses	10052553910	$5,000	$5,000	0%
Supplies	10053551100	$6,000	$6,000	0%
Postage	10053551110	$6,000	$6,000	0%

Gas Utilities	10053551220	**$100**	**$100**	0%
Electrical Utilities	10053551230	**$10,000**	**$10,000**	0%
Misc. Expenses	10053551800	**$5,000**	**$5,000**	0%
Dues and Subscriptions (RDC)	10053553600	**$13,000**	**$13,000**	0%
Historic Preservation	10057552000	**$500**	**$500**	0%
Elderly Village	10057552010	**$3,000**	**$3,000**	0%
Library	10057552030	**$21,800**	**$21,800**	0%
Chamber Expenses	10057552040	**$25,000**	**$15,000**	-40%
Arts Council	10057552050	**$2,500**	**$2,500**	0%
Bad Debts	10057554000	**$500**	**$500**	0%
Bad Debt Taxes	10057554010	**$200**	**$200**	0%
Motor Fuel Tax	10057557000	**$2,000**	**$2,000**	0%
TOTAL		**$449,700**	**$410,950**	-9%

Expenditures - Police				
Expenditure Source	Account #	FY 2014	FY 2015	% increase / decrease
Salaries	10051601100	$602,000	$638,000	6%
Overtime	10051601300	$25,000	$25,000	0%
Health Insurance	10051602100	$90,000	$95,000	6%
Social Security Expense	10051602200	$45,000	$48,000	7%
Retirement	10051602400	$13,500	$14,000	4%
Retirement Contribution	10051602401	$500	$500	0%
Peace Officers Benefit	10051602402	$40,000	$40,000	0%
Unemployment Tax	10051602600	$1,000	$1,000	0%
Workman's Compensation	10051602700	$33,000	$33,000	0%
Professional	10052601200	$1,000	$1,000	0%
Data processing	10052601400	$3,500	$3,500	0%
Internet Services	10052601500	$400	$400	0%
Repairs & Maint. Building	10052602201	$1,000	$1,000	0%
Repairs & Maint. Vehicle	10052602202	$15,000	$15,000	0%
Repairs & Maint. Of Equip	10052602203	$4,000	$4,000	0%
Gas, Diesel, & Oil	10052602220	$60,000	$60,000	0%
Vehicle Insurance	10052602230	$13,000	$13,000	0%
Insurance on Building	10052603100	$7,500	$7,500	0%
Telephone Utilities	10052603200	$8,000	$8,000	0%
GCIC	10052603210	$500	$500	0%
Advertising & notices	10052603300	$500	$500	0%
Training & Conference Expense	10052603500	$3,500	$3,500	0%
DUI Convictions	10052604000	$500	$500	0%
Ga Crime Victims Emerg	10052604001	$500	$500	0%
Peace officer Training	10052604002	$80,000	$80,000	0%
Brain & Spinal INJ Trust	10052604003	$8,000	$8,000	0%
Local Victims Asst. Prog	10052604004	$45,000	$45,000	0%
Management Data Systems	10052604006	$30,000	$30,000	0%
Indigent Defense Fund	10052604007	$85,000	$85,000	0%

55,000
58,000
62,000
50,000
30,000
8,000
4500
120,000
60,000

To Jail Fund 10052604009 110,000

Driver Ed and Training Fd	10052604008	**$40,000**	**$40,000**	0%	
Prisoner Cost	10052604010	**$42,000**	**$42,000**	0%	
Informant Payments	10052604020	**$600**	**$600**	0%	
Court Cost	10052604030	**$18,000**	**$18,000**	0%	22,000
City Indigent Fund	10052604045	**$9,000**	**$9,000**	0%	
Supplies	10053601100	**$8,000**	**$8,000**	0%	12,000
Gas Utilities	10053601220	**$500**	**$500**	0%	
Electrical Utilities	10053601230	**$8,000**	**$8,000**	0%	
Uniforms	10053601700	**$8,500**	**$8,500**	0%	9,900
Misc. Expense	10053601800	**$3,000**	**$3,000**	0%	
Dues & Fees	10053603600	**$1,600**	**$1,600**	0%	
DTF Contribution	10057602000	**$27,500**	**$0**	-100%	
Total		**$1,383,600**	**$1,400,600**	1%	

Expenditures - Compliance & Animal Control				
Expenditure Source	Account #	FY 2014	FY 2015	% increase / decrease
Salaries	10051651100	$74,000	$71,500	-3%
Overtime	10051651300	$4,500	$4,000	-11%
Health Insurance	10051652100	$12,200	$12,200	0%
Social Security Expenses	10051652200	$5,300	$5,300	0%
Retirement	10051652400	$4,200	$4,200	0%
Retirement Contribution	10051652401	$600	$600	0%
Worker's Compensation	10051652700	$5,000	$5,000	0%
Data Processing	10052651400	$2,500	$2,500	0%
Repair and Maintenance to Building	10052652201	$1,700	$1,700	0%
Repair and Maintenance to Vehicle	10052652202	$1,400	$1,400	0%
Repair and Maintenance to Equipment	10052652203	$1,000	$1,000	0%
Gas, Deisel, and Oil	10052652220	$6,200	$6,200	0%
Vehicle Insurance	10052652230	$1,600	$1,600	0%
Building Insurance	10052653100	$500	$500	0%
Telephone Utilities	10052653200	$600	$600	0%
Training, Conference	10052653500	$700	$700	0%
Supplies	10053651100	$2,000	$2,000	0%
Gas Utilities	10053651220	$1,300	$1,300	0%
Electrical Utilities	10053651230	$1,100	$1,100	0%
Misc. Expenses	10053651800	$1,500	$3,000	100%
Uniforms	10054657000	$1,000	$1,000	0%
TOTAL		$128,900	$127,400	-1%

Expenditures - Fire Department				
Expenditure Source	Account #	FY 2014	FY 2015	% increase / decrease
SALARIES	10051701100	$290,000	$291,000	0%
OVERTIME	10051701300	$2,000	$2,000	0%
HEALTH INSURANCE	10051702100	$48,000	$48,000	0%
SOCIAL SECURITY EXPENSE	10051702200	$24,000	$24,000	0%
RETIREMENT	10051702400	$14,000	$14,000	0%
RETIREMENT CONTRIBUTION	10051702401	$300	$300	0%
WORKERS COMPENSATION	10051702700	$19,000	$19,000	0%
DATA PROCESSING	10052701400	$3,000	$3,000	0%
INTERNET SERVICES	10052701500	$700	$700	0%
REPAIRS & MAINT. BUILDING	10052702201	$800	$800	0%
REPAIR & MAINT OF VEHICLE	10052702202	$6,000	$6,000	0%
REPAIR & MAINT OF EQUIP	10052702203	$6,000	$6,000	0%
GAS, DIESEL, & OIL	10052702220	$12,000	$12,000	0%
VEHICLE INSURANCE	10052702230	$4,500	$4,500	0%
BUILDING INSURANCE	10052703100	$1,500	$1,500	0%
TELEPHONE UTILITIES	10052703200	$1,500	$1,500	0%
TRAINING & CONFERENCE	10052703500	$700	$700	0%
SUPPLIES	10053701100	$2,500	$2,500	0%
GAS UTILITIES	10053701220	$900	$900	0%
ELECTRICAL UTILITIES	10053701230	$10,000	$10,000	0%
UNIFORMS	10053701700	$4,500	$4,500	0%
CAPITAL OUTLAY	10054701000	$1,000	$1,000	0%
VOLUNTEER FIRE DEPART	10057702000	$8,000	$8,000	0%
TOTAL		$460,900	$461,900	0%

Expenditures - Street Department				
Expenditure Source	Account #	FY 2014	FY 2015	% increase / decrease
SALARIES	10051801100	$318,000	$319,000	0%
OVERTIME	10051801300	$1,000	$1,000	0%
HEALTH INSURANCE	10051802100	$65,000	$65,000	0%
SOCIAL SECURITY EXPENSE	10051802200	$30,000	$30,000	0%
RETIREMENT	10051802400	$12,000	$12,000	0%
RETIREMENT CONTRIBUTION	10051802401	$300	$250	-17%
WORKER'S COMPENSATION	10051802700	$30,000	$30,000	0%
DATA PROCESSING	10052801400	$3,000	$3,000	0%
INTERNET SERVICES	10052801500	$400	$400	0%
REPAIRS & MAINT. BUILDING	10052802201	$200	$200	0%
REPAIR & MAINT OF VEHICLE	10052802202	$16,000	$16,000	0%
REPAIR & MAINT OF EQUIP	10052802203	$15,000	$15,000	0%
GAS, DIESEL, & OIL	10052802220	$50,000	$50,000	0%
VEHICLE INSURANCE	10052802230	$13,000	$13,000	0%
BUILDING INSURANCE	10052803100	$5,000	$5,000	0%
TELEPHONE UTILITIES	10052803200	$2,300	$2,300	0%
ADVERTISING & NOTICES	10052803300	$100	$100	0%
TRAINING & CONFERENCE	10052803500	$100	$100	0%
SUPPLIES	10053801100	$2,500	$2,500	0%
GAS UTILITIES	10053801220	$600	$600	0%
ELECTRICAL UTILITIES	10053801230	$8,000	$8,000	0%
JOHNSON ST RETENTION POWER	10053801231	$1,000	$1,000	0%
STREET LIGHT POWER	10053801240	$117,000	$117,000	0%
TRAFFIC AND SIGNAL POWER	10053801250	$3,500	$3,500	0%
CHRISTMAS LIGHT POWER	10053801260	$700	$700	0%
GRAVES, PARKS, AND MEDIANS	10053801270	$2,500	$2,500	0%
MAINT & CONST OF STREETS	10053801280	$10,500	$10,500	0%
UNIFORMS	10053801700	$4,700	$4,700	0%
TOTAL		$712,400	$713,350	0%

Expenditures - Sanitation				
Expenditure Source	Account #	FY 2014	FY 2015	% increase / decrease
Landfill expenses	10052821301	**$15,000**	**$15,000**	0%
Garbage Disposal	10052823000	**$305,000**	**$305,000**	0%
Total		**$320,000**	**$320,000**	0%

Expenditures - Youth Resource Center				
Expenditure Source	Account #	FY 2014	FY 2015	% increase / decrease
Internet Services	10052631500	**$800**	**$800**	0%
Professional	10052631200	**$6,000**	**$6,000**	0%
Repairs and Main of Building	10052632201	**$1,000**	**$1,000**	0%
Telephone Utilities	10052633200	**$500**	**$500**	0%
Supplies	10053631100	**$600**	**$600**	0%
Gas Utilities	10053631220	**$4,000**	**$4,000**	0%
Electrical Utilities	10053631230	**$8,500**	**$8,500**	0%
Alarm Monitoring	10053631210	**$700**	**$700**	0%
Misc. Expenses	10053631800	**$200**	**$500**	150%
Total		**$22,300**	**$22,600**	1%

Expenditures - Shop				
Expenditure Source	Account #	FY 2014	FY 2015	% increase / decrease
SALARIES	10051851100	$70,000	$77,000	10%
OVERTIME	10051851300	$500	$500	0%
HEALTH INSURANCE	10051852100	$12,500	$12,500	0%
SOCIAL SECURITY EXPENSE	10051852200	$4,600	$4,600	0%
RETIREMENT	10051852400	$2,700	$2,700	0%
RETIREMENT CONTRIBUTION	10051852401	$600	$600	0%
WORKER'S COMPENSATION	10051852700	$4,000	$4,000	0%
DATA PROCESSING	10052851400	$2,000	$2,000	0%
REPAIRS & MAINT. BUILDING	10052852201	$500	$500	0%
REPAIR & MAINT OF VEHICLE	10052852202	$1,000	$1,000	0%
REPAIR & MAINT OF EQUIP	10052852203	$2,000	$2,000	0%
GAS, DIESEL, & OIL	10052852220	$3,500	$3,500	0%
VEHICLE INSURANCE	10052852230	$800	$800	0%
TELEPHONE UTILITIES	10052853200	$1,000	$1,000	0%
SUPPLIES	10053851100	$4,500	$4,500	0%
GAS UTILITIES	10053851220	$1,000	$1,000	0%
ELECTRICAL UTILITIES	10053851230	$2,600	$2,600	0%
UNIFORMS	10053851700	$1,100	$1,100	0%
TOTAL		$114,900	$121,900	6%

Expenditures - E-911 County Payment				
Expenditure Source	Account #	FY 2014	FY 2015	% increase / decrease
County Payment	10051753850	**$94,000**	**$96,000**	2%
Total		**$94,000**	**$96,000**	2%

Revenue - Gas				
Revenue Source	Account #	FY 2014	FY 2015	% increase / decrease
Gas Revenue	51534004410	$810,000	$815,000	1%
Gas Taps	51534004411	$500	$500	0%
Misc. Revenue	51534004412	$3,000	$3,000	0%
Propane Gas Revenue	51534004414	$524,500	$528,000	1%
Tank Lease	51534004415	$10,000	$10,000	0%
Misc Propane Revenue	51534004416	$2,000	$2,000	0%
Propane Tank Sales	51534004417	$2,000	$2,000	0%
Bad Debts Collected	51534009904	$2,000	$2,000	0%
Bad debts Collected/Propane	51534009905	$1,000	$1,000	0%
Interest Revenue	51536001000	$1,000	$1,000	0%
Refunds to gas funds	51538009002	$31,000	$31,000	0%
Total		$1,387,000	$1,395,500	1%

Revenue - Water & Sewer				
Revenue Source	Account #	FY 2014	FY 2015	% increase / decrease
WATER REVENUE	50534004210	$628,000	$618,000	-2%
WATER METER	50534004211	$2,400	$2,400	0%
WATER TAPS	50534004212	$2,300	$2,000	-13%
WATER-RECONNECT FEES	50534004213	$10,000	$10,000	0%
MISC. REVENUE - WATER	50534004214	$1,000	$1,000	0%
SEWER REVENUE	50534004255	$732,000	$722,000	-1%
SEWER TAP FEES	50534004256	$2,000	$2,000	0%
SEWER JET FEES	50534004257	$2,500	$2,200	-12%
MISC. REVENUE - SEWER	50534004258	$2,000	$2,000	0%
BAD DEBTS COLLECTED	50534009902	$2,000	$2,000	0%
BAD DEBTS COLLECTED - SEWER	50534009903	$3,500	$3,500	0%
INTEREST REVENUE	50536001000	$1,000	$1,000	0%
Total		$1,388,700	$1,368,100	-1%

Expenditures - Natural Gas				
Expenditure Source	Account #	FY 2014	FY 2015	% increase / decrease
SALARIES	51551841100	$200,000	$203,000	1%
OVERTIME	51551841300	$7,000	$6,500	-7%
HEALTH INSURANCE	51551842100	$43,000	$43,000	0%
SOCIAL SECURITY EXPENSE	51551842200	$15,000	$15,000	0%
RETIREMENT	51551842400	$10,000	$10,000	0%
RETIREMENT CONTRIBUTION	51551842401	$300	$300	0%
WORKER'S COMPENSATION	51551842700	$8,000	$8,000	0%
ACCOUNTING	51552841100	$5,500	$5,500	0%
GAS SYSTEM MANAGEMENT	51552841201	$8,000	$8,000	0%
CATHODIC PROTECTION	51552841213	$3,000	$3,000	0%
PROFESSIONAL	51552841200	$1,000	$1,000	0%
GAS LEAK SURVEY	51552841320	$4,500	$4,500	0%
DATA PROCESSING	51552841400	$3,500	$3,500	0%
INTERNET SERVICE	51552841500	$400	$400	0%
REPAIRS & MAINT. BUILDING	51552842201	$400	$400	0%
REPAIR & MAINT OF VEHICLE	51552842202	$4,000	$4,000	0%
REPAIR & MAINT OF EQUIP	51552842203	$2,000	$2,000	0%
REPAIR & REPLACEMENT OF SYS	51552842205	$10,000	$7,000	-30%
GAS, DIESEL, & OIL	51552842220	$22,000	$20,000	-9%
VEHICLE INSURANCE	51552842230	$6,500	$6,500	0%
BUILDING INSURANCE	51552843100	$11,500	$11,500	0%
TELEPHONE UTILITIES	51552843200	$2,000	$2,000	0%

ADVERTISING & NOTICES	51552843300	**$1,000**	**$1,000**	0%
TRAINING & CONFERENCE	51552843500	**$4,000**	**$4,000**	0%
SUPPLIES	51553841100	**$5,000**	**$5,000**	0%
POSTAGE	51553841110	**$2,000**	**$2,000**	0%
REPAIR METERS	51553841108	**$2,000**	**$2,000**	0%
GAS UTILITIES	51553841220	**$400**	**$400**	0%
ELECTRICAL UTILITIES	51553841230	**$3,000**	**$3,000**	0%
GAS PURCHASED FOR RESALE	51553841520	**$400,000**	**$390,000**	-3%
UNIFORMS	51553841700	**$2,000**	**$2,000**	0%
MISC EXPENSE	51553841800	**$1,000**	**$1,000**	0%
OPERATING TRANSFER OUT	51561841000	**$60,000**	**$70,000**	17%
Repair and Main of Street	51553841280	**$3,000**	**$3,000**	0%
PAP Messages - Advertising		**$0**	**$3,500**	
TOTAL		**$851,000**	**$852,000**	0%
Gas / Propane Total		**$1,387,000**	**$1,395,500**	1%

Expenditures - Propane				
Expenditure Source	Account #	FY 2014	FY 2015	% increase / decrease
SALARIES	51551931100	$91,000	$94,600	4%
OVERTIME	51551931300	$5,000	$5,000	0%
HEALTH INSURANCE	51551932100	$13,500	$13,500	0%
SOCIAL SECURITY EXPENSE	51551932200	$8,000	$8,000	0%
RETIREMENT	51551932400	$9,000	$9,000	0%
RETIREMENT CONTRIBUTION	51551932401	$400	$400	0%
WORKER'S COMPENSATION	51551932700	$8,000	$8,000	0%
ACCOUNTING	51552931100	$800	$800	0%
PROFESSIONAL	51552931200	$400	$400	0%
DATA PROCESSING	51552931400	$3,000	$3,000	0%
INTERNET SERVICE	51552931500	$300	$300	0%
REPAIRS & MAINT. BUILDING	51552932201	$500	$500	0%
REPAIR & MAINT OF VEHICLE	51552932202	$5,000	$5,000	0%
REPAIR & MAINT OF EQUIP	51552932203	$1,800	$1,800	0%
REPAIR & REPLACEMENT OF PLANT	51552932204	$20,000	$15,000	-25%
GAS, DIESEL, & OIL	51552932220	$6,000	$6,000	0%
VEHICLE INSURANCE	51552932230	$6,500	$6,500	0%
BUILDING INSURANCE	51552933100	$6,300	$6,300	0%
TELEPHONE UTILITIES	51552933200	$1,500	$1,500	0%
ADVERTISING & NOTICES	51552933300	$900	$900	0%
TRAINING & CONFERENCE	51552933500	$500	$500	0%
SUPPLIES	51553931100	$4,000	$4,000	0%
PIPES, PARTS, ACCESS.	51553931108	$10,000	$9,000	-10%
POSTAGE	51553931110	$2,000	$2,000	0%

GAS UTILITIES	51553931220	**$200**	**$100**	-50%
ELECTRICAL UTILITIES	51553931230	**$800**	**$800**	0%
PROPANE COST	51553931500	**$300,000**	**$300,000**	0%
REFUND ON PROPANE	51553931550	**$400**	**$400**	0%
UNIFORMS	51553931700	**$1,200**	**$1,200**	0%
MISC EXPENSE	51553931800	**$2,500**	**$2,500**	0%
TANK EXPENSE	51554932000	**$6,000**	**$6,000**	0%
BAD DEBTS	51557934000	**$500**	**$500**	0%
OPERATING TRANSFER OUT	51561931000	**$20,000**	**$30,000**	50%
TOTAL		**$536,000**	**$543,500**	1%

Expenditures - Water				
Expenditure Source	Account #	FY 2014	FY 2015	% increase / decrease
SALARIES	50551861100	$151,000	$140,000	-7%
DEEP WELL EXPENSE	50551861104	$9,000	$9,000	0%
OVERTIME	50551861300	$8,000	$8,000	0%
HEALTH INSURANCE	50551862100	$26,000	$26,000	0%
SOCIAL SECURITY EXPENSE	50551862200	$12,000	$12,000	0%
RETIREMENT	50551862400	$2,500	$2,500	0%
RETIREMENT CONTRIBUTION	50551862401	$700	$700	0%
WORKER'S COMPENSATION	50551862700	$7,000	$7,000	0%
ACCOUNTING	50552861100	$5,400	$5,400	0%
PROFESSIONAL	50552861200	$500	$500	0%
EPA TESTING	50552861310	$10,000	$10,000	0%
DATA PROCESSING	50552861400	$1,500	$1,500	0%
INTERNET SERVICE	50552861500	$750	$750	0%
REPAIRS & MAINT. BUILDING	50552862201	$500	$500	0%
REPAIR & MAINT OF VEHICLE	50552862202	$2,000	$2,000	0%
REPAIR & MAINT OF EQUIP	50552862203	$10,000	$10,000	0%
REPAIR & REPLACEMENT OF SYS	50552862205	$8,000	$8,000	0%
VEHICLE INSURANCE	50552862230	$3,000	$3,000	0%
BUILDING INSURANCE	50552863100	$2,000	$2,000	0%
TELEPHONE UTILITIES	50552863200	$2,000	$2,000	0%
TRAININGL & CONFERENCE	50552863500	$3,000	$3,000	0%
SUPPLIES	50553861100	$3,500	$3,500	0%
CHEMICALS	50553861101	$18,000	$18,000	0%
NEW METERS	50553861102	$7,000	$7,000	0%
PIPES AND FITTINGS	50553861103	$5,000	$5,000	0%

WATER TANK EXP - MAINT	50553861105	**$35,000**	**$35,000**	0%
POSTAGE	50553861110	**$2,500**	**$2,500**	0%
GAS UTILITIES	50553861220	**$500**	**$500**	0%
ELECTRICAL UTILITIES	50553861230	**$800**	**$800**	0%
HILL AVE WELL	50553861231	**$2,000**	**$5,000**	150%
ASHBURN WATER TANK	50553861232	**$1,000**	**$1,000**	0%
MANHATTAN PLANT PUMP	50553861233	**$1,600**	**$5,000**	213%
PATE WELL	50553861235	**$3,000**	**$5,000**	67%
Eureka Well	50553861236	**$3,000**	**$5,000**	67%
UNIFORMS	50553861700	**$1,300**	**$1,300**	0%
MISC. EXPENSE	50553861800	**$1,500**	**$1,500**	0%
GAS, DIESEL, OIL	50553862220	**$9,000**	**$9,000**	0%
BAD DEBTS	50555786400	**$500**	**$500**	0%
DEBT SERVICE	50558861110	**$233,000**	**$233,000**	0%
OPERATING TRANSFER OUT	50561861000	**$15,000**	**$0**	-100%
TOTAL		**$608,050**	**$592,450**	-3%

Expenditures - Sewer				
Expenditure Source	**Account #**	**FY 2014**	**FY 2015**	**% increase / decrease**
ACCOUNTING	50552881100	**$5,000**	**$5,000**	0%
WMI Management Operations	50552881201	**$490,000**	**$500,000**	2%
DATA PROCESSING	50552881400	**$2,400**	**$2,400**	0%
VEHICLE INSURANCE	50552882230	**$5,000**	**$5,000**	0%
BUILDING INSURANCE	50552883100	**$8,000**	**$8,000**	0%
POSTAGE	50553881110	**$2,500**	**$2,500**	0%
INDUSTRIAL DR. LIFT STATION	50553881237	**$650**	**$650**	0%
JAMESTOWN LIFT STATION	50553881238	**$500**	**$500**	0%
HARDIN AVE LIFT STATION	50553881239	**$8,000**	**$8,000**	0%
WHATLEY DR STATION	50553881241	**$500**	**$500**	0%
AIRPORT ROAD LIFT STATION	50553881242	**$7,100**	**$7,100**	0%
HATFIELD BLVD LIFT STATION	50553881243	**$1,000**	**$1,000**	0%
INDUSTRIAL BLVD LIFT STATION	50553881244	**$1,000**	**$1,000**	0%
TABERNACLE LIFT STATION	50553881246	**$500**	**$500**	0%
BAD DEBTS	50557884000	**$500**	**$500**	0%
DEBT PRINCIPAL	50558881115	**$233,000**	**$233,000**	0%
OPERATING TRANSFER OUT	50561881000	**$15,000**	**$0**	-100%
TOTAL		**$780,650**	**$775,650**	-1%
Water / Sewer		**$1,388,700**	**$1,368,100**	-1%