

TOWN OF MANY
BUDGET WORKSHEET
YEAR ENDING JUNE 30, 2021

DRAFT
6/11/2020

Account	10 months ended 4/30/2020	Estimated		% change from 2020 est to 2020 budget	Budget for year		% change from 2020 est to 2021 budget	Final Budget 2020	FY2020 amendments (change)		
		May - June 2020	Year ended 6/30/2020		ended 6/30/2020	ending 6/30/2021					
STREET FUND											
REVENUES:											
Transfer from sales tax fund	6100	622,740	85,750	\$ 708,490	3.0%	\$ 687,630	\$ 637,268	-10.1%	687,630	-	
Mowing reimbursements	3073	5,000	5,000	10,000	0.0%	10,000	10,000	0.0%	10,000		
Miscellaneous Income	3640	-	-	-	0.0%	-	-		-		
Grants	3256	6125	33,700	33,700	0.0%			-100.0%	-		
Interest income	3630	1,403	281	1,684	461.2%	300	300	-82.2%	300		
Total revenues		662,843	91,031	753,874	8.0%	697,930	647,568	-14.1%	697,930	-	
EXPENDITURES:											
Audit	5655	10,000	-	10,000	0.0%	10,000	10,000	0.0%	10,000		
Fuel	5920	10,439	2,088	12,527	-30.4%	18,000	12,000	-4.2%	18,000		
Vehicle repairs	5935	2,619	524	3,143	-55.1%	7,000	5,000	59.1%	7,000		
Equipment repair	5735	11,170	2,234	13,404	-10.6%	15,000	15,000	11.9%	15,000		
Contract Labor (Services)	5270	11,357	2,271	13,628	172.6%	5,000	15,000	10.1%	5,000		
Freight	5420	-	-	-	0.0%	-	-		-		
Advertising	5125	5115	208	42	250	200	200	-19.9%	200		
Accounting	5645	3,205	641	3,846	284.6%	1,000	1,000	-74.0%	1,000		
Legal	5650	925	185	1,110	344.0%	250	250	-77.5%	250		
Workmen's compensation insurance	5380	9,116	1,823	10,939	-31.6%	16,000	12,000	9.7%	16,000		
Insurance - General Liability	5560	1,401	1,864	3,265	-6.7%	3,500	3,500	7.2%	3,500		
Insurance-vehicles	5552	2,975		2,975	24.0%	2,400	3,000	0.8%	2,400		
Insurance-medical	5385	10,971	2,194	13,165	-34.2%	20,000	15,000	13.9%	20,000		
Miscellaneous	5600	-	-	-	-100.0%	1,000	250		1,000		
Office supplies	5610	219	44	263	5.1%	250	250	-4.9%	250		
Postage (separated from Office Supplies)	5630	110	22	132	0.0%		100	-24.2%	-		
Professional Services	5670	5640	992	198	1,190	0.0%	300	-74.8%	-		
Insurance Bonds	5545	192	38	230	0.0%		-	-100.0%	-		
Other Repairs	5720	5740	2,780	556	3,336	-4.7%	3,500	3,500	4.9%	3,500	

Other vehicle expense	5915	5930	339	68	407	-59.3%	1,000	500	22.9%	1,000	
Rental		5700	120	24	144	-42.4%	250	250	73.6%	250	
Street repairs		5750	196,643		196,643	461.8%	35,000	35,000	-82.2%	195,000	160,000
Engineering fees		5665	8,670	1,734	10,404	0.0%	-	-	-100.0%	-	
Retirement		5395	11,592	2,318	13,910	-22.7%	18,000	15,000	7.8%	18,000	
Salaries		5810	86,210	17,242	103,452	-4.2%	108,000	108,000	4.4%	108,000	
Salaries-overtime		5812	6,028	1,206	7,234	-39.7%	12,000	12,000	65.9%	12,000	
Small tools		5900	97	19	116	-92.2%	1,500	1,000	759.1%	1,500	
Safety program costs		5760	-	-	-	0.0%	-	-		-	
Supplies & material	5850	5885	4,692	938	5,630	-43.7%	10,000	10,000	77.6%	10,000	-
Travel		5400	157	31	188	0.0%		200	6.2%	-	
Training (separated from Travel)		5405	300	60	360	0.0%		400	11.1%	-	
Street Lights		5910	89,910	17,982	107,892	-21.5%	137,500	110,000	2.0%	137,500	
Telephone		5150	826	165	991	183.2%	350	350	-64.7%	350	
Taxes-unemployment		5410	435	87	522	4.4%	500	500	-4.2%	500	
Taxes - payroll		5375	6,881	1,376	8,257	-10.1%	9,180	9,180	11.2%	9,180	
Total			491,579	57,976	549,555	25.9%	436,380	398,730	-27.4%	596,380	160,000
CAPITAL OUTLAY:											
Streets - overlay		5090	1,009,839	-	1,009,839	532.1%	159,770	370,543	-63.3%	1,059,770	900,000
Equipment		5090	-	-	-	-100.0%	30,000	-		30,000	
Street signs		5895	1,634	-	1,634	8.9%	1,500	1,500	-8.2%	1,500	
Total			1,011,473	-	1,011,473	428.8%	191,270	372,043	-63.2%	1,091,270	900,000
TOTAL EXPENDITURES			1,503,052	57,976	1,561,028	148.7%	627,650	770,773	-50.6%	1,687,650	1,060,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			(840,209)	33,055	(807,154)	-1248.5%	70,280	(123,205)	-84.7%	(989,720)	(1,060,000)
FUND BALANCE - BEGINNING			2,547,121	1,706,912	2,547,121	0.0%	2,547,121	1,739,967	-31.7%		
FUND BALANCE - ENDING			\$ 1,706,912	1,739,967	\$ 1,739,967	-33.5%	\$ 2,617,401	\$ 1,616,761	-7.1%		

Assumptions:

Percentage of salaries covered by retirement

128.90% - - 128.90% 470.16%

SALES TAX FUND

REVENUES:

Sales tax collections	3890	\$ 1,270,052	175,000	\$ 1,445,052	3.1%	\$ 1,402,101	\$ 1,300,547	-10.0%	1,402,101
Interest	3630	\$ 829		829	-30.9%	1,200	-	-100.0%	1,200

Total revenues		1,270,881	175,000	1,445,881	3.0%	1,403,301	1,300,547	-10.1%	1,403,301	-
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EXPENDITURES:

Collection fee	5235	25,402	3,500	28,902	3.1%	28,042	26,011	-10.0%	28,042	
Contracted Services	5210	-								
Total expenditures		25,402	3,500	28,902	3.1%	28,042	26,011	-10.0%	28,042	-

EXCESS OF REVENUES OVER EXPENDITURES		1,245,479	171,500	1,416,979	3.0%	1,375,259	1,274,536	-10.1%	1,375,259	-
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TRANSFERS:

To Utility Fund									
To General Fund	6200	(622,739)	(85,750)	(708,489)	3.0%	(687,629)	(637,268)	-10.1%	(687,629)
To Street Fund	6240	(622,740)	(85,750)	(708,490)	3.0%	(687,630)	(637,268)	-10.1%	(687,630)

Total transfers		(1,245,479)	(171,500)	(1,416,979)	3.0%	(1,375,259)	(1,274,536)	-10.1%	(1,375,259)	-
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EXCESS OF REVENUES OVER EXPENDITURES		-	-	-		-	-		-	-
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FUND BALANCE - BEGINNING		-	-	-	0.0%	-	-		-	-
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FUND BALANCE - ENDING		\$ -	-	\$ -	0.0%	\$ -	\$ -		-	-
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ASSUMPTIONS:

Taxable sales increase							-10.00%	
Collection fee rate		2.00%	0	2.00%			2.00%	

Taxable sales				\$144,505,200			\$130,054,680		
UTILITY FUND									
REVENUES:									
Water sales (credit from 3810)	3183	\$ 1,074,779	214,956	\$ 1,289,735	-0.8%	\$ 1,300,000	\$ 1,300,000	0.8%	1,300,000
Sewer fees 3035	3130	249,195	49,839	299,034	3.1%	290,000	300,000	0.3%	290,000
Water connection fees	3030	5,200	1,040	6,240	-22.0%	8,000	8,000	28.2%	8,000
Penalties	3100	30,975	6,195	37,170	-7.1%	40,000	40,000	7.6%	40,000
Returned check fees-3115	3115	464	93	557	39.2%	400	400	-28.2%	400
Interest Income	3630	1,397	279	1,676	235.3%	500	500	-70.2%	500
Sewer connection fees	3105	-	-	-	-100.0%	1,500	1,500		1,500
Transfer fees	3110	300	60	360	0.0%			-100.0%	-
Fees- Other	3000	(112)	(22)	(134)	-126.9%	500	500	-472.0%	500
Credit Card Fees	3116	7,416	1,483	8,899	78.0%	5,000	5,000	-43.8%	5,000
Miscellaneous	3640	4,478	896	5,374	-23.2%	7,000	7,000	30.3%	7,000
Safe Drinking Fee	3600	15,384	3,077	18,461	2.6%	18,000	18,000	-2.5%	18,000
Grants - LA 3260	3235	27,100	5,420	32,520	0.0%	-	-	-100.0%	-
FEMA Grant	3256	-	-	-	0.0%	-	-		-
Total revenues		1,416,576	283,315	1,699,891	1.7%	1,670,900	1,680,900	-1.1%	1,670,900
COST OF WATER	4100	34,903	7,118	42,021	-1.6%	42,696	42,696	1.6%	42,696
GROSS PROFIT		1,381,673	276,198	1,657,871	1.8%	1,628,204	1,638,204	-1.2%	1,628,204
EXPENSES:									
WATER DEPARTMENT-									
Vehicle maintenance	5935	4,884	977	5,861	-26.7%	8,000	5,000	-14.7%	8,000
Vehicle expense-other	5930	541	108	649	0.0%		200	-69.2%	-
Vehicle fuel	5920	11,396	2,279	13,675	14.0%	12,000	12,000	-12.2%	12,000
Advertising 5125	5115	492	98	590	-41.0%	1,000	700	18.6%	1,000
Audit	5655	24,000	-	24,000	0.0%	24,000	24,000	0.0%	24,000
Bonds	5545	-	-	-	0.0%				-
Contracted Services - Maintenance	5265	7,035	1,407	8,442	0.0%		6,000	-28.9%	-
Contracted Services - Other 5210 (separated from	5270	35,673	7,135	42,808	167.5%	16,000	16,000	-62.6%	50,000
DEQ Fees	5308	961	192	1,153	-66.1%	3,400	3,400	194.8%	3,400
DHH assessment	5310	11,038	2,208	13,246	-25.0%	17,660	17,660	33.3%	17,660

34,000

Dues & subscriptions	5350	400	80	480	-4.0%	500	500	4.2%	500		
Depreciation	5330	225,000	45,000	270,000	0.0%	270,000	270,000	0.0%	270,000		
Fogging	5250	-	-	-	-100.0%	1,200	1,200		1,200		
Freight	5420	-	-	-	0.0%				-		
Garbage Hauling	5255	705	260	965	0.0%		1,500	55.4%	-		
Grants	5510	5,654		5,654	0.0%		-	-100.0%	-		
Accounting	5645	3,205	641	3,846	-35.9%	6,000	4,000	4.0%	6,000		
Legal	5650	325	65	390	-48.0%	750	750	92.3%	750		
Engineering fees	5665	-	-	-	0.0%	-	-		-		
Chemicals-water treatment	5855	61,643	12,329	73,972	-53.8%	160,000	160,000	116.3%	160,000		
Insurance - Gen Liability	5560	14,787	6,430	21,217	-29.3%	30,000	30,000	41.4%	30,000		
Insurance-medical	5385	50,033	10,007	60,040	20.1%	50,000	50,000	-16.7%	50,000		
Lock Box Fee	5262	-	-	-	0.0%				-		
Workers comp insurance	5380	11,881	2,376	14,257	-35.2%	22,000	22,000	54.3%	22,000		
Taxes-payroll	5375	29,155	5,831	34,986	26.6%	27,632	32,561	-6.9%	27,632		
Taxes-retirement	5395	50,580	10,116	60,696	26.5%	48,000	48,000	-20.9%	48,000		
Unemployment compensation	5410	2,125	425	2,550	2.0%	2,500	2,500	-2.0%	2,500		
Water testing fee	5580	7,029	1,406	8,435	-57.8%	20,000	20,000	137.1%	20,000		
Credit Card Fees	5435	-	-	-	-100.0%	5,000	5,000		5,000		
Miscellaneous	5590, 5620	5600	6,078	1,216	7,294	0.0%		-100.0%	-		
Office supplies	5610	491	98	589	17.8%	500	500	-15.1%	500		
Postage	5630	235	47	282	-43.6%	500	500	77.3%	500		
Professional Services	5660	5640	4,090	818	4,908	-29.9%	7,000	7,000	42.6%	7,000	
Professional Services-Other	5670	8,237	1,647	9,884	-1.2%	10,000	10,000	1.2%	10,000		
Rental - Equipment	5700	3,823	765	4,588	129.4%	2,000	2,000	-56.4%	2,000		
Rental - Right-of-way	5705	400	80	480	-4.0%	500	500	4.2%	500		
Repairs-equipment	5735	85,933	17,187	103,120	587.5%	15,000	23,400	-77.3%	115,000	100,000	
Repairs-other	5720, 5725	5740	63,728	12,746	76,474	1429.5%	5,000	5,000	-93.5%	5,000	
Repairs-water plant	5745	638	128	766	-97.4%	30,000	102,796	13326.9%	30,000		
Repairs-water dist system	5730	12,635	2,527	15,162	-49.5%	30,000	11,500	-24.2%	30,000		
Supplies-other	5850	5885	79,692	15,938	95,630	91.3%	50,000	50,000	-47.7%	95,000	45,000
Supplies-plant	5890	-	-	-	-100.0%	15,000	15,000		15,000		
Supplies-water dist system	5865	-	-	-	0.0%	-	1,000		-		
Telephone	5150	39,899	7,980	47,879	117.6%	22,000	22,000	-54.1%	22,000		
Travel	5400	2,188	438	2,626	-59.6%	6,500	5,000	90.4%	6,500		
Training (separated from Travel)	5405	1,262		1,262	0.0%		1,500	18.9%	-		
Salaries-operating	5810, 5815	5770	296,449	59,290	355,739	20.1%	296,198	360,634	1.4%	356,198	60,000
Salaries-overtime	5812	32,360	6,472	38,832	34.8%	28,802	39,366	1.4%	38,802	10,000	

Salaries-office	5805	64,512	12,902	77,414	19.1%	65,000	65,000	-16.0%	65,000	-
Small tools	5900	1,562	312	1,874	87.4%	1,000	2,800	49.4%	1,000	-
Subscriptions	5820	2,509	502	3,011	50.5%	2,000	2,000	-33.6%	2,000	-
Utilities	5910	62,479	12,496	74,975	-16.7%	90,000	90,000	20.0%	90,000	-
Total water dept expenses		1,327,742	262,957	1,590,699	13.4%	1,402,642	1,550,467	-2.5%	1,651,642	249,000

SEWER DEPARTMENT-

Contracted Services 5255, 5265, 5210, 5270	5210	19,371	3,874	23,245	1449.7%	1,500	19,250	-17.2%	1,500	-
Insurance-medical	5385	-	-	-	0.0%	-	-	-	-	-
Insurance	5560	-	3,000	3,000	0.0%	3,000	3,000	0.0%	3,000	-
Audit	5655	-	-	-	0.0%	-	-	-	-	-
Grants	5510	28,784	-	-	-	-	-	-	-	-
Lab Testing Fees	5580	13,228	2,646	15,874	86.7%	8,500	8,500	-46.5%	8,500	-
Training	5405	310	62	372	0.0%	-	200	-46.2%	-	-
Depreciation	5330	114,167	22,833	137,000	0.0%	137,000	137,000	0.0%	137,000	-
Miscellaneous 5125, 5420, 5630	5600	189	38	227	-54.6%	500	250	10.2%	500	-
Office supplies	5610	-	-	-	-100.0%	200	50	-	200	-
Legal & accounting	5645	-	-	-	0.0%	-	-	-	-	-
Professional Services 5660, 5665	5670	59,672	11,934	71,606	0.0%	-	-	-	72,000	72,000
Repairs-equipment 5735, 5740	5720	9,854	1,971	11,825	18.2%	10,000	10,000	-15.4%	10,000	-
Repairs- sewer plant	5745	-	-	-	-100.0%	28,650	10,000	-	28,650	-
Rental-equipment	5700	-	-	-	0.0%	-	-	-	-	-
Rental-right of way	5705	330	66	396	0.0%	-	-	-100.0%	-	-
Sewer pond test charges	5308	1,872	374	2,246	0.0%	-	-	-100.0%	-	-
Chemicals	5855	8,719	1,744	10,463	-30.2%	15,000	12,000	14.7%	15,000	-
Small tools	5900	87	17	104	0.0%	-	-	-100.0%	-	-
Supplies	5885	9,396	1,879	11,275	125.5%	5,000	10,000	-11.3%	11,000	6,000
Salaries	5801	13,142	2,628	15,770	-1.4%	16,000	16,000	1.5%	16,000	-
Salaries-overtime	5807	-	-	-	0.0%	-	-	-	-	-
Taxes-payroll	5375	1,005	201	1,206	-1.5%	1,224	1,224	1.5%	1,224	-
Unemployment Expense	5410	110	22	132	0.0%	-	-	-100.0%	-	-
Taxes-retirement	5395	-	-	-	-100.0%	300	300	-	300	-
Workmen compensation expense	5380	465	93	558	-44.2%	1,000	1,000	79.2%	1,000	-
Telephone	5150	-	-	-	0.0%	-	-	-	-	-

Truck expense (fuel)	5920	-	-	-	0.0%	-	-	-	-	
Travel & seminars	5400	279	56	335	0.0%	-	200	-40.3%	-	
Vehicle Expense - Other	5935	-	-	-	0.0%	-	-	-	-	
Utilities	5910	20,246	4,049	24,295	-19.0%	30,000	25,000	2.9%	30,000	
Total sewer dept expenses		301,226	57,488	329,930	27.9%	257,874	253,974	-23.0%	335,874	78,000
TOTAL EXPENSES		1,628,968	320,445	1,920,629	15.7%	1,660,516	1,804,441	-6.0%	1,987,516	327,000
OPERATING INCOME (LOSS)		(247,295)	(44,247)	(262,758)	713.2%	(32,312)	(166,237)	-36.7%	(359,312)	(327,000)
NONOPERATING REVENUE (EXPENSE):										
Interest income	3630	-	-	-	-100.0%	600	600		600	
Grants for capital asset additions	3260	-	-	-	0.0%	-	-		-	
Bad debt recoveries		-	-	-	0.0%	-	-		-	
Bad debt expense	5050	-	-	-	-100.0%	(2,500)	(2,500)		(2,500)	
Interest expense	5570	-	-	-	0.0%	-	-		-	
Total nonoperating revenue (expense)		-	-	-	-100.0%	(1,900)	(1,900)		(1,900)	-
INCOME (LOSS) BEFORE TRANSFERS		(247,295)	(44,247)	(262,758)	668.0%	(34,212)	(168,137)	-36.0%	(361,212)	(327,000)
FUND TRANSFERS IN (OUT):										
La DUCA Comm Dev Block Grant		-	-	-	0.0%	-	-		-	
Transfer from Sales Tax Fund		-	-	-	0.0%	-	-		-	
Transfer from General Fund		-	-	-	0.0%	-	-		-	
Total transfers		-	-	-	0.0%	-	-		-	
NET INCOME (LOSS)		(247,295)	(44,247)	(262,758)	668.0%	(34,212)	(168,137)	-36.0%	(361,212)	
FUND BALANCE - BEGINNING		9,532,697	9,285,402	9,532,697	0.0%	9,532,697	9,269,939	-2.8%		
FUND BALANCE - ENDING		\$ 9,285,402	9,241,155	\$ 9,269,939	-2.4%	\$ 9,498,485	\$ 9,101,802	-1.8%		
ASSUMPTIONS:										
No change in rates										

Capital outlay:
 Water-Town
 Water-Plant
 Water-Sewer Plant

Total capital outlay

Net income (loss)
 Less grant income used for capital assets
 Add non-cash depreciation
 Less debt principal payments:
 Due to other funds
 FHA bonds
 LDODT notes
 Net cash flow before fixed asset additions
 Expenditures for capital assets as above
 Net cash flow

Increase in rates to cover negative cash flow
Increase in rates to cover operating loss

	Grant	Expenditure		Net outlay
		29,000		
		54,256		
	-			
	\$ -	\$ 83,256		
		(168,137)		
		-		
		407,000		
		(240,000)		
		-		
		-		
		(1,137)		
		(83,256)		
		(84,393)		
		5.27%		
	<u>16.54%</u>	<u>10.39%</u>		

GENERAL FUND

REVENUES:

TAXES-										
Ad valorem	3810	\$ 126,770	-	\$ 126,770	1.4%	\$ 125,000	\$ 125,000	-1.4%	125,000	
RDS-Insurance Tax-3455	3455	48,301	40,000	88,301	-1.9%	90,000	90,000	1.9%	90,000	
Franchise-Cleco	3840	140,284	28,057	168,341	-11.4%	190,000	190,000	12.9%	180,000	(10,000)
Franchise-Atmos	3825	19,471	3,894	23,365	-6.5%	25,000	25,000	7.0%	25,000	
Franchise-Telephone	3830	9,348	1,870	11,218	-6.5%	12,000	12,000	7.0%	12,000	

Franchise - Cp-Tel	3842	2,922	584	3,506	-12.3%	4,000	4,000	14.1%	4,000	
Franchise-Swepco	3845	6,879	1,376	8,255	-2.9%	8,500	8,500	3.0%	8,500	
Total taxes		353,975	75,781	429,756	-5.4%	454,500	454,500	5.8%	444,500	(10,000)
LICENSES & PERMITS-										
Electrical lic & inspection	3430	600	120	720	44.0%	500	500	-30.6%	500	
Plumbing permits	3460		-	-	0.0%	-	-		-	
Building permits	3410		-	-	0.0%	-	-		-	
Mobile home permits	3440		-	-	0.0%	-	-		-	
Occupational licenses	3450	146,351	-	146,351	4.5%	140,000	140,000	-4.3%	140,000	
Zoning compliance fees	3490	100	20	120	-76.0%	500	500	316.7%	500	
Beer License Permit-3405	3405	930	186	1,116	59.4%	700	700	-37.3%	700	
Total licenses & permits		147,981	326	148,307	4.7%	141,700	141,700	-4.5%	141,700	-
FINES	3040	120,634	24,127	144,761	-14.8%	170,000	150,000	3.6%	145,000	(25,000)
INTERGOVERNMENTAL REVENUE-										
Housing Authority	3300	15,182	-	15,182	-5.1%	16,000	16,000	5.4%	16,000	
Grant - airport - LA	3260	908,894	-	908,894	0.0%	-	-	-100.0%	900,000	900,000
Grant - airport - FED	3225	-	-	-	0.0%	-	-		-	
Grant-federal	3256		-	-	0.0%	-	-		-	
Animal shelter reimbursement	3310		-	-	0.0%	-	-		-	
Grant - USDA	3354		-	-	0.0%	-	-		-	
Grant-Taylor House	3245		-	-	0.0%	-	-		-	
Grant-recreation	3250		-	-	0.0%	-	-		-	
Grants-Adrian	3350		-	-	0.0%	-	-		-	
Grant-Polly	3352		-	-	0.0%	-	-		-	
Grants-LA other	3260	1,000	200	1,200	0.0%	-	-	-100.0%	-	
Grant-NW Law Enforcement	3275		-	-	0.0%	-	-		-	
Grant-Depot	3290		-	-	0.0%	-	-		-	
Alcoholic beverage tax-3210	3210	9,069	1,814	10,883	-1.1%	11,000	11,000	1.1%	11,000	
Total intergovernmental		934,145	2,014	936,159	3367.3%	27,000	27,000	-97.1%	927,000	900,000
SERVICE FEES-										
Garbage fees-3060	3060	234,676	46,935	281,611	-10.3%	313,962	243,000	-13.7%	278,962	(35,000)
Total services		234,676	46,935	281,611	-10.3%	313,962	243,000	-13.7%	278,962	(35,000)

MISCELLANEOUS-										
Airport revenues & 3705	3620	8,400	1,680	10,080	-19.4%	12,500	10,000	-0.8%	12,500	
Credit Card Fee Income	3115	676	135	811	102.8%	400	400		400	
Interest income	3630	1,736	347	2,083	594.4%	300	300	-85.6%	300	
Theater-event revenues 3715, 3700	3670	4,344	869	5,213	30.3%	4,000	4,000	-23.3%	4,000	
On Behalf of Payments	3675	39,233	7,847	47,080	-21.5%	60,000	50,000	6.2%	50,000	(10,000)
Contributions from Public	3676	8,233	1,647	9,880	0.0%			-100.0%	-	
Rental Income	3655	5,000	1,000	6,000	0.0%	6,000	6,000	0.0%	6,000	
Misc income 3183, 3120, 3610, 3000	3640	(4,262)	(852)	(5,114)	-304.6%	2,500	2,500	-148.9%	2,500	
Football Registration Fees	3110	-	-	-	0.0%				-	
Garnishment Fee	3621	-	-	-	-100.0%	50	50		50	
Fogging fees	3050	18,178	3,636	21,814	-5.2%	23,000	23,000	5.4%	23,000	
Miscellaneous - Other	3600	2,481	496	2,977	19.1%	2,500	2,500	-16.0%	2,500	
Total miscellaneous		84,019	16,804	100,823	-9.4%	111,250	98,750	-2.1%	101,250	(10,000)
TOTAL REVENUES		1,875,430	165,986	2,041,416	67.5%	1,218,412	1,114,950	-45.4%	2,038,412	820,000
ADMINISTRATIVE-										
Advertisements 5125	5115	4,204	841	5,045	26.1%	4,000	4,000	-20.7%	4,000	
Contract Labor-Services 5265, 5210	5270	3,725	745	4,470	-10.6%	5,000	5,000	11.9%	5,000	
Court Cost	5237	1,260	252	1,512	-24.4%	2,000	2,000	32.3%	2,000	
Dues & subscriptions	5350	874	175	1,049	4.9%	1,000	1,000	-4.7%	1,000	
Election Expense	5245	822	164	986	0.0%	-	-	-100.0%	-	
Garbage Hauling	5255	530	106	636				-100.0%	-	
Legal	5650	4,619	924	5,543	269.5%	1,500	1,500	-72.9%	1,500	
Accounting	5645	7,195	1,439	8,634	-4.1%	9,000	9,000	4.2%	9,000	-
Travel & seminars 5920	5400	4,226	845	5,071	-61.0%	13,000	5,000	-1.4%	13,000	
Training (separated from Travel)	5405	2,100	420	2,520			2,500	-0.8%	-	
Audit	5655	7,500		7,500	-46.4%	14,000	9,000	20.0%	14,000	-
Tax roll preparation	5290	2,844		2,844	-5.2%	3,000	3,000	5.5%	3,000	
Zoning ordinance		-	-	-	0.0%	-	-		-	
Workmen's compensation	5380	655	131	786	-21.4%	1,000	1,000	27.2%	1,000	
Insurance-medical	5385	10,110	2,022	12,132	21.3%	10,000	12,000	-1.1%	10,000	
Insurance- vehicle	5925	-	-	-	0.0%	-	-		-	

Insurance-other	5540	5560	15,931	3,864	19,795	-1.0%	20,000	20,000	1.0%	20,000	
Insurance-Bonds		5545	172		172				-100.0%	-	
Maintenance		5740	1,133	227	1,360	-81.9%	7,500	1,500	10.3%	7,500	
Miscellaneous from other classes			(1,758)		(1,758)				-100.0%	-	
Miscellaneous 5620, 5570, 5145, 5435, 5590		5600	2,285	457	2,742	82.8%	1,500	1,500	-45.3%	1,500	
Office supplies		5610	3,196	639	3,835	-61.6%	10,000	5,000	30.4%	10,000	
Postage (separated from Office Supplies)		5630	1,960	392	2,352			2,300	-2.2%	-	
Postage coded to Water		5630	44		44				-100.0%	-	
Postage coded to Streets		5630	7		7				-100.0%	-	
Codifying ordinances		5090	2,990	598	3,588	-40.2%	6,000	3,000	-16.4%	6,000	
Physicians		5675	235	47	282			250	-11.3%	-	
Project Celebration grant expenses		5515	-	-	-	0.0%	-	-		-	
Rental-equipment		5700	2,397	479	2,876	187.6%	1,000	2,500	-13.1%	1,000	
Repairs-building		5725	-	-	-	-100.0%	2,000	1,000		2,000	
Repairs-equipment		5735	719	144	863	-42.5%	1,500	1,000	15.9%	1,500	
Salaries-mayor **		5795	25,000	5,000	30,000	0.0%	30,000	30,000	0.0%	30,000	
Salaries-mayor pro-tem **		57710	7,750	1,550	9,300	0.0%	9,300	9,300	0.0%	9,300	
Salaries-aldermen		57708	30,000	6,000	36,000	0.0%	36,000	36,000	0.0%	36,000	
Salaries-clerk **		57712	36,483	7,297	43,780	-2.7%	45,000	45,000	2.8%	45,000	
Salaries-office **		57701	73,550	14,710	88,260	60.5%	55,000	83,201	-5.7%	90,000	35,000
Salaries-overtime		57716	6,073	1,215	7,288	8.9%	6,692	4,799	-34.2%	6,692	
Salaries-janitor **		57702	8,516	1,703	10,219	240.6%	3,000	10,000	-2.1%	3,000	
Salaries-Garbage-OT		5770	114	23	137				-100.0%	-	
Special Projects		5789	-	-	-	-100.00%	5,000	-		5,000	
Subscriptions		5820	101	20	121				-100.0%	-	
Supplies	5878, 5900	5885	4,499	900	5,399	8.0%	5,000	5,000	-7.4%	5,000	
Supplies coded to Water		5885	(82)		(82)	0.0%			-100.0%	-	
Supplies coded to Streets		5885	140		140	0.0%			-100.0%	-	
Vehicle coded to Water	5935	5930	34		34	0.0%			-100.0%	-	
Employee Benefits		5370	209	42	251	0.0%			-100.0%	-	
Taxes-payroll-Streets		5375	(254)	(51)	(305)	0.0%			-100.0%	-	
Taxes-payroll-Utility		5375	(1,337)	(267)	(1,604)	0.0%			-100.0%	-	
Taxes-payroll		5375	14,057	2,811	16,868	16.1%	14,534	16,700	-1.0%	14,534	
Taxes-retirement		5395	18,768	3,754	22,522	23.1%	18,300	18,300	-18.7%	23,300	5,000
Telephone		5150	7,300	1,460	8,760	-12.4%	10,000	10,000	14.2%	10,000	
Telephone coded to Utility		5150	448	90	537	0.0%			-100.0%	-	
Unemployment expense - Streets		5410	(435)	(87)	(522)	0.0%			-100.0%	-	
Unemployment expense - Utility		5410	(2,240)	(448)	(2,688)	0.0%			-100.0%	-	

Unemployment expense - All funds	5410	(858)	(172)	(1,030)	-127.8%	3,700	3,700	-459.4%	3,700	
Uniforms	5415	-	-	-	0.0%	-	-	-	-	
Utilities	5910	5,857	1,171	7,028	-29.7%	10,000	10,000	42.3%	10,000	
Capital outlay-equipment	5090	530	3,750	4,280	0.0%	-	3,750	-12.4%	-	
Capital outlay-roof	5090	13,679	-	13,679	5.4%	12,979	-	-100.0%	12,979	
		-	-	-	-	-	-	-	-	
Total administrative		327,877	65,575	393,257	4.2%	377,505	378,800	-3.7%	417,505	40,000
		-	-	-	-	-	-	-	-	
POLICE DEPARTMENT-										
Dues & subscriptions	5350	150	30	180	-55.0%	400	400	122.2%	400	
Advertising	5115	211	42	253	0.0%	-	300	18.5%	-	
Autopsies	5220	200	40	240	-92.0%	3,000	3,000	1150.0%	3,000	
Accounting	5645	-	-	-	0.0%	-	-	-	-	
Credit card fees	5435	-	-	-	0.0%	-	-	-	-	
Office supplies	5610	2,364	473	2,837	41.8%	2,000	2,000	-29.5%	2,000	
Repairs-vehicle	5935	10,667	2,133	12,800	28.0%	10,000	12,000	-6.3%	10,000	
Repairs-equipment	5735	529	106	635	-36.5%	1,000	1,000	57.5%	1,000	
Repairs-other	5725	1,103	221	1,324	0.0%	-	1,500	13.3%	-	
Email service (communication-other)	5130	263	53	316	0.0%	-	-	-100.0%	-	
Equipment-supplies	5878	-	-	-	-100.0%	5,000	5,000	-	5,000	
Equipment rental	5700	675	135	810	-19.0%	1,000	1,000	23.5%	1,000	
Postage	5630	242	48	290	0.0%	-	-	-100.0%	-	
Insurance-General Liability	5560	7,201	1,440	8,641	-76.6%	37,000	37,000	328.2%	37,000	
Insurance-medical	5385	42,227	8,445	50,672	-15.5%	60,000	55,000	8.5%	60,000	
Insurance - Vehicle	5925	5,881	1,176	7,057	23.8%	5,700	5,700	-19.2%	5,700	
Vehicle expense-Fuel	5920	18,422	3,684	22,106	-11.6%	25,000	20,000	-9.5%	25,000	
Vehicle expense-Other	5915	18	4	22	0.0%	-	-	-100.0%	-	
Vehicle expense-Maintenance	5940	96	19	115	0.0%	-	-	-100.0%	-	
Miscellaneous	5620, 5430	2,176	435	2,611	770.4%	300	300	-88.5%	300	
Salaries-police chief	57709	36,346	7,269	43,615	-3.1%	45,000	45,000	3.2%	45,000	
Salaries-policemen	57703	274,811	54,962	329,773	-13.2%	380,000	353,818	7.3%	380,000	
Salaries-overtime	57717	16,898	3,380	20,278	44.8%	14,000	23,182	14.3%	14,000	
Supplemental Pay	57711	39,735	7,947	47,682	-14.9%	56,000	50,000	4.9%	56,000	
Supplies	5895	4,051	810	4,861	-2.8%	5,000	5,000	2.9%	5,000	
Taxes-payroll	5375	26,861	5,372	32,233	-14.9%	37,868	36,108	12.0%	37,868	
Taxes-retirement	5395	60,074	12,015	72,089	3.0%	70,000	75,000	4.0%	70,000	
Telephone	5150	5,850	1,170	7,020	75.5%	4,000	7,632	8.7%	4,000	
Travel	5400	7,969	1,594	9,563	-52.2%	20,000	20,000	109.1%	20,000	

Training (separated from Travel)	5405	1,665	333	1,998			2,000	0.1%		
Contracted Services	5265, 5210	5270	4,341	868	5,209	73.6%	3,000	3,000	-42.4%	3,000
Uniforms & laundry		5415	778	156	934	-53.3%	2,000	2,000	114.2%	2,000
Unemployment Expense		5410	2,458	492	2,950	-1.7%	3,000	3,000	1.7%	3,000
Workmen compensation expense		5380	16,194	3,239	19,433	-33.2%	29,070	20,000	2.9%	29,070
Utilities		5910	4,110	822	4,932	-10.3%	5,500	5,500	11.5%	5,500
Informant fees				-	-	0.0%	-	-		-
Prisoner expense				-	-	0.0%	-	-		-
Public relations		5145		-	-	0.0%	-	-		-
Legal fees		5650		-	-	0.0%	-	-		-
Court Fees		5237	16,312	3,262	19,574	-21.7%	25,000	20,000	2.2%	25,000
Contingencies		5200		-	-	0.0%	-	-		-
Physicians (separated from Professional)		5675	4,229	846						-
Professional Services	5655, 5660	5640		-	-	0.0%	-	-		-
Capital outlay		5090	15,863	3,173	19,036	26.9%	15,000	15,000	-21.2%	15,000
Total police department		630,970	126,194	752,089	-13.0%	864,838	830,440	10.4%	864,838	-

SANITATION DEPARTMENT-
Garbage and trash service

Capital Outlay		5090	174,808	-	174,808	0.0%		82,000	-53.1%	175,000	175,000
Advertising	5125	5115	839	168	1,007	0.0%		1,600	58.9%	-	-
Telephone		5150	578	116	694	0.0%		1,000	44.2%	-	-
Contracted Services-Other (Background Checks)		5270	57	11	68	0.0%			-100.0%	-	-
Federal Taxes		5375	4,048	810	4,858	0.0%		6,903	42.1%	4,000	4,000
Insurance W/C		5380	2,638	528	3,166	0.0%		12,493	294.6%	3,000	3,000
Health Insurance		5385	9,691	1,938	11,629	0.0%		19,188	65.0%	12,000	12,000
Retirement		5395	7,081	1,416	8,497	0.0%		12,727	49.8%	-	-
Training		5405	87	17	104	0.0%			-100.0%	-	-
Unemployment Taxes		5410	833	167	1,000	0.0%		1,300	30.1%	-	-
Insurance-Bonds		5545	7,284	1,457	8,741	0.0%			-100.0%	-	-
Insurance-General Liability		5560	433	87	520	0.0%		866	66.7%	-	-
Postage		5630	56	11	67	0.0%		130	93.5%	-	-
Professional Services-Attorney		5650	2,442	488	2,930	0.0%			-100.0%	-	-
Professional Services-Physicians		5675	350	70	420	0.0%		200	-52.4%	-	-
Repairs-Other		5740	48	10	58	0.0%		1,000	1636.1%	-	-
Salaries		57719	50,575	10,115	60,690	0.0%		92,000	51.6%	-	-

Salaries-OT	57720	3,157	631	3,788	0.0%			-100.0%	-	
Supplies-Other	5885	2,804	561	3,365	0.0%		5,400	60.5%	-	
Supplies-Small Tools	5900	170	34	204	0.0%		250	22.5%	-	
Vehicle Expense-Fuel	5920	4,335	867	5,202	0.0%		-	-100.0%	-	
Vehicle Expense-Insurance	5925	6,828	1,366	8,194	0.0%			-100.0%	-	
Vehicle Expense-Other	5930	254	51	305	0.0%		22,000	7117.8%	-	
Vehicle Expense-Repair	5935	3,154	631	3,785	0.0%		-	-100.0%	-	
Hauling contract	5255	104,202	20,840	125,042	-53.3%	267,800	22,000	-82.4%	267,800	
Total garbage and trash service		386,752	77,350	464,102	73.3%	267,800	281,057	-39.4%	461,800	194,000
<u>Clean-up costs</u>										
Supplies(including landscaping) 5878, 5850, 5855	5885	2,963	593	3,556	-28.9%	5,000	5,000	40.6%	5,000	
Repairs 5265	5735	-	-	-	-100.0%	5,000	5,000		5,000	
Advertising 5125	5115	311	62	373	0.0%		350	-6.2%	-	
Contract labor	5270	2,651	530	3,181	59.1%	2,000	2,000	-37.1%	2,000	
Fogging expense 5880	5250	3,289	658	3,947	0.0%	-	4,000	1.3%	-	
Contracted Services	5210	14,015	2,803	16,818			10,000	-40.5%	-	
Professional Services 5675	5640	1,427	285	1,712			2,000	16.8%	-	
Freight	5420	-	-	-					-	
Workers compensation insurance	5380	1,290	258	1,548	-22.6%	2,000	2,000	29.2%	2,000	
Miscellaneous 5610, 5350, 5630	5600	125	25	150	-70.0%	500	300	100.0%	500	
Insurance-medical	5385	4,951	990	5,941	-15.1%	7,000	6,000	1.0%	7,000	
Insurance 5590, 5925	5560	618	141	759	-62.1%	2,000	800	5.4%	2,000	
Unemployment expense	5410	488	98	586	17.1%	500	500	-14.6%	500	
Salaries	57706	31,000	6,200	37,200	-23.2%	48,407	36,415	-2.1%	48,407	
Salaries-overtime	57718	936	187	1,123	-29.5%	1,593	1,585	41.1%	1,593	
Safety program	5760	-	-	-	-100.0%	500			500	
Small tools	5900	-	-	-	-100.0%	1,000	1,000		1,000	
Taxes-retirement	5395	3,669	734	4,403	10.1%	4,000	4,000	-9.1%	4,000	
Taxes-payroll	5375	2,580	516	3,096	-16.4%	3,703	2,786	-10.0%	3,703	
Telephone	5150	-	-	-	0.0%				-	
Travel / seminars 5405	5400	-	-	-	-100.0%	1,500	-		1,500	
Truck expense-fuel	5920	10	2	12	-99.4%	2,000	1,500	12400.0%	2,000	
Truck expense-repair	5935	217	43	260	0.0%		200	-23.2%	-	
Uniforms	5415	-	-	-	0.0%	-	-		-	
Capital outlay	5090	-	-	-	0.0%	-	-		-	

Total clean-up costs		70,540	14,125	84,665	-2.4%	86,703	85,436	0.9%	86,703	-	
Total sanitation department		457,292	91,476	548,768	54.8%	354,503	366,493	-33.2%	548,503	194,000	
AIRPORT											
Contract labor	5210	5270	16,759	3,352	20,111	-4.2%	21,000	21,000	4.4%	21,000	
Mowing-contract		5265	4,574	915	5,489	-15.6%	6,500	6,500	18.4%	6,500	
Miscellaneous	5430	5600	50	10	60	-97.0%	2,000	100	66.7%	2,000	
Grants		5510	920,145	184,029	1,104,174	0.0%			-100.0%	1,100,000	1,100,000
Chemicals		5855	-	-	-	0.0%				-	
Travel		5400	448		448	0.0%		500	11.6%	-	
Weather service		5295				0.0%				-	
Advertising		5125	635	127	762	0.0%		700	-8.1%	-	
Telephone		5150	1,455	291	1,746	74.6%	1,000	1,800	3.1%	1,000	
Dues		5350	125	25	150	0.0%		150	0.0%	-	
Professional Services		5640				-100.0%	3,600			3,600	
Legal		5650				0.0%				-	
Salaries		5810				0.0%				-	
Utilities		5910	6,913	1,383	8,296	-7.8%	9,000	9,000	8.5%	9,000	
Supplies	5610, 5630	5885	317	63	380	-23.9%	500	500	31.4%	500	
Supplies-Equipment (credit card machine)		5878	12,844		12,844	0.0%			-100.0%	13,000	13,000
Fuel		5920	7,295	1,459	8,754	9.4%	8,000	8,000	-8.6%	8,000	
Insurance		5560	1,909	382	2,291	52.7%	1,500	2,500	9.1%	1,500	
Capital outlay		5090				0.0%				-	
Repairs-equipment		5735	526	105	631	0.0%		700	10.9%	-	
Repairs-other		5740	117	23	140	-86.0%	1,000	850	505.4%	1,000	
Workers compensation ins		5380				0.0%				-	
Engineering fees		5665				0.0%				-	
Total airport		974,112	192,164	1,166,276	2055.8%	54,100	52,300	-95.5%	1,167,100	1,113,000	
RECREATION/THEATER-											
Equipment		5878				0.0%				-	
Legal		5650				0.0%				-	
Insurance	5590, 5540	5560	2,852	6	2,858	185.8%	1,000	2,900	1.5%	1,000	
Capital outlay-Ballpark		5090	18,736		18,736	-16.3%	22,385			22,385	
Capital outlay-Theatre		5090				-100.0%	2,500			2,500	
Capital outlay-Depot		5090				-100.0%	10,000			10,000	

Capital outlay-match for Depot	5090	-	-	0.0%	-	-	-	-	-	
Grants	5520	5510	33,507	33,507	0.0%	-	-	34,000	34,000	
Miscellaneous	5400, 5405, 5145	5600	9	2	11	-98.9%	1,000	1,000	-	
Rental		5700	1,040	1,040	0.0%	-	1,000	-	-	
Repairs	5720, 5725, 5740, 5265, 5270, 5210	5735	16,865	3,373	20,238	709.5%	2,500	3,000	7,500	5,000
Salary		5810	-	-	-	0.0%	-	-	-	-
Salaries-overtime			-	-	-	0.0%	-	-	-	-
Animal control program		5212	1,836	367	2,203	0.0%	-	1,000	-	-
Football program		5882	-	-	-	0.0%	-	-	-	-
Supplies	5610, 5630	5885	2,148	430	2,578	-54.0%	5,600	2,000	5,600	-
Payroll taxes		5375	-	-	-	0.0%	-	-	-	-
Telephone (separated from Utilities)		5150	448	90	538	0.0%	-	500	-	-
Utilities		5910	11,434	2,287	13,721	14.3%	12,000	14,000	12,000	-
Vehicle expense		5920	-	-	-	0.0%	-	-	-	-
Equipment rental		5380	-	-	-	0.0%	-	-	-	-
Total recreation			88,875	6,554	95,429	67.5%	56,985	24,400	95,985	39,000
PUBLIC RELATIONS-										
Capital Outlay		5090	12,400	-	12,400	0.0%	-	-	15,000	15,000
Christmas parade		5862	13,189	2,638	15,827	111.0%	7,500	7,500	15,000	7,500
Community Enhancement		5863	584	117	701	-86.0%	5,000	5,000	5,000	-
Insurance-medical		5385	-	-	-	0.0%	-	-	-	-
Miscellaneous	5670, 5920, 5145, 5350, 5415	5600	473	95	568	0.0%	-	500	-	-
Office supplies		5610	-	-	-	0.0%	-	-	-	-
Postage		5630	-	-	-	0.0%	-	-	-	-
Promotion	5400, 5405, 5265, 5130	5140	-	-	-	0.0%	-	-	-	-
Advertising		5115	550	110	660	-34.0%	1,000	1,000	1,000	-
Website design and maintenance			-	-	-	-100.0%	6,400	1,800	6,400	-
Salaries		5810	-	-	-	0.0%	-	-	-	-
Supplies (Other)		5885	870	174	1,044	0.0%	-	1,000	-	-
Supplies (Christmas decorations)		5860	5,182	1,036	6,218	24.4%	5,000	5,000	5,000	-
Taxes-payroll		5375	-	-	-	0.0%	-	-	-	-
Taxes-retirement		5395	-	-	-	0.0%	-	-	-	-
Telephone		5150	-	-	-	0.0%	-	-	-	-
Travel & seminars		5400	-	-	-	0.0%	-	-	-	-
Workmen's compensation		5380	-	-	-	0.0%	-	-	-	-
Total public relations			33,248	4,170	37,418	50.3%	24,900	21,800	47,400	22,500

TOTAL EXPENDITURES	2,512,374	486,132	2,998,506	73.0%	1,732,831	1,674,233	-44.2%	3,141,331	1,408,500
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(636,944)	(320,146)	(957,089)	86.1%	(514,419)	(559,283)	-41.6%	(1,102,919)	(588,500)
OTHER FINANCING SOURCES (USES):									
Transfer from Sales Tax Fund	622,739	85,750	708,489	(0)	687,629	637,268	0	687,629	
Proceeds from borrowing	145,990		145,990	0.0%	-	-	-100.0%	145,990	145,990
Debt payment on Bonds	(163,437)		(163,437)	16.2%	(140,700)	(21,000)	-87.2%	(165,700)	(25,000)
Total other financing	605,292	85,750	691,042	26.3%	546,929	616,268	-10.8%	667,919	120,990
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES *****	(31,652)	(234,396)	(266,047)	-918.4%	32,510	56,985	-121.4%	(435,000)	(467,510)
FUND BALANCE - BEGINNING	569,080	537,428	569,080	0.0%	569,080	303,033	-46.8%	569,080	
FUND BALANCE - ENDING	\$ 537,428	303,033	\$ 303,033	-49.6%	\$ 601,590	\$ 360,018	18.8%	\$ 134,080	
SUMMARY - ALL FUNDS									
REVENUES	4,602,990	629,582	\$ 5,232,572	21.6%	\$ 4,303,513	\$ 4,107,297	-21.5%	\$ 5,123,513	
EXPENDITURES	5,704,699	875,171	6,551,085	60.0%	4,094,235	4,341,654	-33.7%	6,889,735	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE TRANSFERS	(1,101,709)	(245,589)	(1,318,513)	-730.0%	209,278	(234,357)	-82.2%	(1,766,222)	
TRANSFERS BETWEEN FUNDS	-	-	-	0.0%	-	-		-	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,101,709)	(245,589)	(1,318,513)	-730.0%	209,278	(234,357)	-82.2%	(1,766,222)	

FUND BALANCES - BEGINNING	12,648,898	11,529,742	12,648,898	0.0%	12,648,898	11,312,938	-10.6%	12,648,898
FUND BALANCES - ENDING	\$ 11,547,189	11,284,154	\$ 11,330,385	865.8%	\$ 1,173,105	\$ 11,078,581	-2.2%	\$ 1,173,105
TOTAL PERSONNEL EXPENDITURES:								
Street	\$ 131,233	\$ 26,247	\$ 157,480	-14.3%	\$ 183,680	\$ 171,680	9.0%	\$ 183,680
Water	537,095	107,419	644,514	19.3%	540,132	620,061	-3.8%	610,132
Sewer	14,722	2,944	17,666	-4.6%	18,524	18,524	4.9%	18,524
Administration	230,218	46,044	276,262	16.3%	237,526	270,000	-2.3%	277,526
Police	531,798	106,360	638,158	-12.5%	729,008	681,108	6.7%	729,008
Maintenance	-	-	-	0.0%	-	-	-	-
Clean-up	48,583	9,717	58,300	-18.1%	71,203	57,286	-1.7%	71,203
Airport	-	-	-	0.0%	-	-	-	-
Recreation	-	-	-	0.0%	-	-	-	-
Public relations	-	-	-	0.0%	-	-	-	-
Total	\$ 1,493,649	298,730	\$ 1,792,379	0.7%	\$ 1,780,073	\$ 1,818,659	1.5%	\$ 1,890,073
PERCENT OF TOTAL EXPENDITURES			27.4%	-37.1%	43.5%	41.9%	53.1%	27.4%
Medical insurance cost			\$ 141,950	-3.4%	\$ 147,000	\$ 138,000	-2.8%	\$ 147,000
Increase in garbage fee						0.0%		
General Fund - Capital outlay:								
Roof - city hall								
Ballpark								
Depot								
Police								
General assumptions relating to all funds								
Average employee pay increases					0.00%	0.00%		
Payroll tax rate					7.65%	7.65%		
Retirement rate			9.75%		9.75%	11.00%		
Retirement rate-police			31.00%		31.00%	32.50%		
Medical insurance percentage increase						0%		

Non-medical insurance

Insurance(GL, buildings, airport, autos)
Worker compensation insurance

44,699	17,126	61,825	98,000	99,700	
39,601	7,920	47,521	71,070	58,000	

Variable expenses:

Street Fund	1,557,763	624,150	767,273	-50.7%	1,684,150
Utility Fund	1,494,187	1,221,552	1,365,477	-8.6%	1,548,552
General Fund					
Administrative	274,140	252,226	271,500	-1.0%	292,226
Police	490,382	542,768	528,440	7.8%	542,768
Sanitation and Clean Up	422,966	84,703	343,693	-18.7%	278,703
Airport	1,163,985	52,600	49,800	-95.7%	1,165,600
Recreation	93,225	46,985	23,400	-74.9%	85,985
Public Relations	37,418	24,900	21,800	-41.7%	47,400
Total General Fund	2,482,117	1,004,182	1,238,633	-50.1%	2,412,682
Total all funds	5,534,066	2,849,884	3,371,383	-39.1%	5,645,384

Variable expenses exclude expenses such as insurance, depreciation, grant expenses, supplemental pay, court costs, retirement expenses, etc.

Summary

Percentage of salaries covered by retirement-Adm	102.73%	102.73%
Percentage of salaries covered by retirement-Police	198.02%	198.02%
Percentage of salaries covered by retirement-cleanup	121.39%	121.39%
Percentage of salaries covered by retirement-airport		
Percentage of salaries covered by retirement-Recreation		
Percentage of salaries covered by retirement-PR		
Percentage of salaries covered by retirement-Inspection	0.00%	0.00%

Summary for Audit Report Schedule 1

Revenues:

Ad valorem and franchise taxes
 Sales taxes
 Intergovernmental
 Fines
 Licenses and permits
 Charges for services
 Investment earnings
 Misc
 Total revenues

454,500
 687,629
 27,000
 170,000
 141,700
 313,962
 300
 110,950
1,906,041

444,500
 687,629
 927,000
 145,000
 141,700
 278,962
 300
 100,950
2,726,041

Expenditures:

General govt
 Public safety
 Sanitation
 Culture and rec
 Capital outlay
 Debt service-P
 Debt service-I
 Total expenses

443,527
 864,838
 267,800
 133,688
 22,979
 140,700
 -
1,873,532

1,619,027
 864,838
 461,800
 172,688
 22,979
 165,700
 -
3,307,032

Net

32,509

(580,991)

General government from 1150-15

Administrative
 Capital outlay
 Maintenance
 Airport

377,505
 (12,979)
 -
 54,100

417,505
 (12,979)
 -
 1,167,100

Public relations		24,900	47,400
Rounding		1	1
	-	443,527	1,619,027
Public safety from 1150-15			
Police department		864,838	864,838
Police grant department		-	-
Animal control from recreation below		-	-
	-	864,838	864,838
Sanitation		267,800	461,800
Recreation			
Clean up		86,703	86,703
Recreation		56,985	95,985
Recreation - animal control to public safety		-	-
Capital outlay		(10,000)	(10,000)
	-	133,688	172,688
Capital Outlay			
GG		12,979	12,979
Recreation		10,000	10,000
	-	22,979	22,979
Debt service		140,700	165,700
Total expenditures	-	1,873,532	3,307,032
Proof total from 1150-15			
Total expenditures		1,732,831	3,141,331
Debt service		140,700	165,700
Total	-	1,873,531	3,307,031