TOWN OF PROSPER, TEXAS

ANNUAL BUDGET
FISCAL YEAR 2014-2015

TOWN OF PROSPER
FISCAL YEAR 2014-2015
ADOPTED TAX RATE

This budget will raise more revenue from property taxes than last year's budget by an amount of $1,560,593, which is a 20.68 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $741,890.

The members of the governing body voted on the budget as follows:

FOR: Ray Smith, Mayor
Meigs Miller, Mayor Pro-Tem
Kenneth Dugger, Deputy Mayor Pro-Tem
Michael Korbuly
Curry Vogelsang, Jr.
Jason Dixon

AGAINST: Mike Davis

Property Tax Rate Comparison

	Fiscal Year 2014-2015	**Fiscal Year 2013-2014**
Property Tax Rate:	$0.520000/100	$0.520000/100
Effective Tax Rate:	$0.468183/100	$0.491217/100
Effective Maintenance & Operations Tax Rate:	$0.242824/100	$0.245309/100
Rollback Tax Rate:	$0.429220/100	$0.463067/100
Debt Rate:	$0.163699/100	$0.193809/100

Total debt obligation for Town of Prosper secured by property taxes: $2,852,565

The above statement is required by Section 102.005(b) of the Texas Local Government Code, as amended by HB 3195 of the 80th Texas Legislature.

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BUDGET OVERVIEW

TOWN OF PROSPER
"A Place Where Everyone Matters"
PO Box 307 • 121 W. Broadway • Prosper, Texas 75078 • 972.346.2640 • Fax: 972.346.9335

October 1, 2014

Mayor Ray Smith
Members of the Town Council
Town of Prosper
Prosper, Texas

Mayor Smith and Members of the Town Council,

I am pleased to present to you the Town of Prosper FY 2014-2015 Adopted Budget. As prepared and submitted the Budget is intended to:

- serve as an operating plan for the new fiscal year,
- provide fiscal policy direction to the Town staff,
- provide a basis of accountability to the taxpayers for the investment of their tax dollars, and
- serve as a basis for measuring the performance for those individuals charged with the management of the Town's operations.

In essence, the annual Budget represents the single most important management tool of the Governing Body and the staff.

BUDGET OVERVIEW

Proposed Budget to Adopted Budget Changes

The adopted budget amounts for most of the Town's funds did not change from the proposed budget transmitted to the Town Council on August 12. The General Fund was reduced by $73,626, due to additional savings and reductions. Likewise, the Water/Sewer Fund was reduced by $105,400. The table below details the changes to these funds and three other funds, notably the Capital Projects Fund, which increased due to the addition of the Teel Parkway bridge expansion and the public safety radio replacement.

Fund Name	8/12/2014	9/23/2014	Change
General	$ 14,489,367	$ 14,415,741	$ (73,626)
Water/Sewer	10,462,875	10,357,475	(105,400)
Capital Projects	24,730,175	28,407,055	3,676,880
Capital Projects - Water/Sewer	2,082,500	2,382,500	300,000
Park Improvement/Dedication	314,000	214,000	(100,000)
Total	$ 52,078,917	$ 55,776,771	$ 3,697,854

Adopted Budget

The Town of Prosper FY 2014-2015 Adopted Budget presented is balanced. The budget addresses increased service levels to Town residents in response to continued growth. The Budget also delivers essential capital investments in infrastructure and other public improvements, as well as additional public safety resources. The Town continues to outpace many markets and is poised to continue that tempo in FY 2014-2015.

The Town of Prosper currently employs 121 staff members, and 105 are full-time. With the activation of the Town's second fire station and the demands resulting from the Town's rapid growth, staffing levels must adapt. The Adopted Budget includes the following staffing additions and changes:

Positions	Full Year Cost	Prorated	FTEs
Three (3) Police Patrol Officers	$ 331,529	$ 259,995	3
One (1) Police Sergeant	99,785	76,263	1
Five (12) Firefighter/Paramedics	898,956	400,824	12
One (1) Parks & Rec Senior Administrative Assistant	64,257	48,810	1
One (1) Building Inspection Administrative Assistant	53,229	40,548	1
One (1) Building Inspection Plumbing Inspector	69,483	56,926	1
One (1) Planner I	66,806	54,868	1
Total General Fund Positions	**$ 1,584,045**	**$ 938,234**	**20**
One (1) Backflow Inspector	$ 71,052	$ 60,883	1
One (1) Utility Crew Leader	67,052	59,305	1
One (1) Heavy Equipment Operator	58,912	47,634	1
One (1) Storm Water Utility Administrator	96,427	78,155	1
Total Enterprise Fund Positions	**$ 293,443**	**$ 245,977**	**4**

Recognizing that time is required to recruit and hire new employees, the Adopted Budget includes a prorated amount for most positions. For example, staff prorated firefighter/paramedic positions to reflect the phased activation of personnel as the opening of the new station approaches in August 2015.

The FY 2014-2015 Adopted Budget appropriations total $28,105,493 for the Town's four primary operating funds, excluding Capital Projects and the Prosper Economic Development Corporation. Of that amount, $14,489,367 is for General Fund operations and maintenance, $10,462,875 is for the Water and Sewer Fund, and $283,186 is for the Storm Drainage Utility Fund. Debt Service appropriations for the coming fiscal year total $2,870,065.

Property Values

Certified property valuations rose $305,788,703, a remarkable 21.1% increase. Total property values increased from $1,447,466,215 to $1,753,254,918. Of the increase, $142,671,100, or 46.7%, resulted from new construction, compared with $118,813,678 last year. Most of the Town's current value is located in Collin County; however, the Denton County values are expected to rise in the coming years thanks to new developments like Windsong Ranch.

Property Tax Rate

This year the property tax rate is set at $0.52 per $100 of assessed value, which is the same rate that has been in effect since FY 2007. This tax rate will results in a 20.68% increase in tax revenues. The portion of the tax rate applied to Debt Service is $0.163699 per $100 of assessed value, compared with $0.193809 last year. The remaining $0.356301 of the tax rate is dedicated to Maintenance and Operations.

Sales Taxes

The Town of Prosper levies a 1.5% tax on all taxable items sold within its borders (the Economic Development Corporation's 0.5% tax is in addition to the Town's tax). Sales tax revenues have become a prominent funding source for the General Fund, comprising 20.2% of General Fund revenues in the Adopted Budget. During FY 2014-2015, sales tax collections should be boosted by the recent repeal of the tax exemption on telecommunication services. This change is expected to add $61,000 in FY 2014-2015 sales tax revenues, and $81,000 or more in subsequent years. Overall, the Adopted Budget includes $2,923,823 in sales tax revenues, compared to $2,736,900 in the FY 2013-2014 budget.

Utility Rates

The Town of Prosper Town Council commissioned and adopted a Water and Sewer Utility Comprehensive Business Plan in 2008. The Plan as adopted contains recommendations to enhance revenues, establish maintenance reserves, and fund an annual 2% contribution to a capital replacement program. Given this year's drought and the imposition of watering restrictions, Town staff opted to forego a water or sewer rate increase. This avoids penalizing those residents genuinely trying to conserve water.

Solid Waste rates increased 5% in February 2012, and should not change until 2015. The Adopted budget assumes a $41,600 increase in Storm Drainage revenues, from $230,400 to $272,000, driven by new home construction. The existing rate, however, has not changed.

GENERAL FUND

The FY 2014-2015 Adopted Budget as presented is based on continuing the current tax rate of $0.52 per $100 of assessed value. The effective tax rate, that rate which would generate the same amount of property tax revenues from the same taxed properties the prior year, is $0.468183 per $100 of assessed value. The rollback rate, which equates to 108% of this year's effective operating rate minus the additional sales tax for property tax reduction, is $0.429220 per $100 of assessed value. Each additional penny of the tax rate generates approximately $175,325 in property tax revenue.

The FY 2012-2013 Audited Fund Balance for the General Fund was $7,082,945. This fund balance is expected to decrease $343,867, due primarily to transfers to the Vehicle and Replacement Fund (VERF), discussed in detail later. The projected ending FY 2013-2014 balance is $6,739,078.

The target reserve level (Fund Balance) is set at 25% (or 90 days) of total appropriations. Additionally, the Town Charter requires a 20% contingency amount. The impact of these

requirements and the potential use of fund balance for the new Vehicle and Equipment Replacement Fund is discussed later.

GENERAL FUND REVENUES

Overall, revenues are projected to increase 23.3% to $14,506,034, compared with $11,763,317 for FY 2013-2014. This change is a result of increased property tax collections, sales tax, and permit fees.

Sales Tax revenues continue to outpace projections. The town has budgeted a conservative six percent (6%) increase in sales tax revenues, raising the FY 2014-2015 total to $2,933,823.

Building Permit Revenues are projected to increase to $1,950,000, or 25.5% compared to the FY 2013-2014. This increase reflects steady new residential and non-residential construction. The Town expects to issue 550 new residential permits in the coming year, compared with 484 in FY 2013-2014.

Licenses and Franchise Fees are projected to rise with population. Municipal Court Fines are estimated at $245,000, compared with last year's budget of $215,000, an increase of 14.0%.

General Fund Revenues by Source

Revenue Category	FY 2015 Adopted	% of Total
Property Tax	$ 6,970,290	48.05%
Sales Tax	2,933,823	20.22%
Licenses, Fees, and Permits	2,451,300	16.90%
Interfund Transfers In	877,403	6.05%
Franchise Fees	562,000	3.87%
Fines and Forfeitures	245,000	1.69%
Charges for Service	237,170	1.63%
Miscellaneous	111,813	0.77%
Investment Income	50,700	0.35%
User Fees	44,200	0.30%
Grants and Contributions	22,335	0.15%
Total Revenue	**$ 14,506,034**	100.00%

GENERAL FUND APPROPRIATIONS

Total General Fund Appropriations for the FY 2014-2015 Adopted Budget are $14,415,741, an increase of 16.3% compared to FY 2013-2014. New personnel costs constitute 46.2% of the total increase; the category of Personnel makes up 64.4% of the General Fund budget. The Adopted Budget includes 20 staff members for the General Fund, and 16 are Police and Fire personnel.

Major program enhancements and capital expenditures are captured in Supplemental Requests, which are submitted by the Town's departments. The table below displays some of the prominent items included in the FY 2014-2015 Supplemental Requests.

Department	Supplemental Request	Amount
Finance	Town website redesign	$ 58,000
Fire	Windsong Ranch fire station staffing	400,824
Parks & Rec	Repair and maintenance projects	113,500
Parks & Rec	Central control – irrigation	57,000
Park & Rec	Southwest corner Frontier Park lighting	425,000
Streets	Downtown enhancements	75,000
Streets	Preston Road illumination	415,000

DEBT SERVICE FUND

This fund represents the debt portion of the tax rate. Debt payments for FY 2014-2015 will total $2,870,065, up 1.7% from $2,821,380 last year.

WATER AND SEWER FUND

Revenues for the Water and Sewer Fund are expected to increase to $10,295,293. The adopted business plan for the Water and Sewer Fund identifies the need for revenue enhancements to fund existing and future operations and maintenance costs, debt service, and contracted sewer costs with the Upper Trinity Regional Water District... Even so, Town staff is not proposing a rate change for FY 2014-2015, choosing instead to focus on internal savings and conservation.

Under the solid waste contract with Progressive Waste Solutions approved by the Town Council in FY 2012-2013, Progressive will hold their rates for three years.

Water and Sewer Fund Revenues by Source

Revenue Category	FY 2015 Adopted	% of Total
Water Charges	$ 5,662,043	55.0%
Sewer Charges	2,777,000	27.0%
Solid Waste Charges	900,000	8.7%
Tap & Construction	728,750	7.1%
Penalties	61,000	0.6%
Investment Income	70,000	0.7%
Licenses, Fees & Permits	26,500	0.3%
Miscellaneous	70,000	0.7%
Revenue Total	**$ 10,295,293**	**100.00%**

The Adopted Budget includes funding for three staff members for the Water and Sewer Fund and one for the Storm Drainage Utility Fund. The funding impact is detailed below.

Department	Supplemental Request	Amount
Water	Backflow Inspection Program	$ 85,918
Water	Utility Crew Leader	50,940
Sewer	Vacuum Trailer/Jetter	75,000
Sewer	Backhoe	100,000

The FY 2014-2015 budgeted expenditures will exceed budgeted revenues by $167,532. This represents a drawdown for one-time expenditures, some of which are included in the detail above.

DRAINAGE UTILITY FUND

Several drainage projects have been identified for FY 2014-2015, and the fund will continue debt service payments on approximately $1,000,000 2012 CO issue. The new Storm Drainage Utility Administrator position is included in the Adopted Budget. This position will direct the implementation of the Town's Storm Water Management Plan, as required by TCEQ.

GENERAL DISCUSSION ITEMS

The following items have been incorporated in the FY 2014-2015 Adopted Budget:

- Two supplemental requests intended to make the Town more competitive as an employer. First is a request that would move employees up to at least the minimum pay range for their position. A compensation survey of 37 benchmark jobs in spring 2014 found that 24 positions were being paid below the minimum of the survey group. Adjusting the pay for these positions will cost $20,510. Next, the compensation survey found that some employees were being paid above the minimum but should be raised further within their pay range. Aligning pay with the market and the Town's pay for performance philosophy for these positions will cost $217,554.

- Effective August 1, 2014, the Town switched nearly all of its benefit providers after an extensive Request for Proposals process. Examples include the selection of Blue Cross/Blue Shield for medical insurance, Delta Dental for dental insurance, and Mutual of Omaha for life, long-term disability, and AD&D insurance. The two medical plan options initiated in previous years will continue for FY 2014-2015: the PPO (Preferred Provider Organization) plan and the HDHP (High Deductible Health Plan) with an HSA (Health Savings Account).

- For FY 2014-2015, the Town is introducing two new accounting units in the General Fund and Water and Sewer Fund, known as "Non-Departmental Departments". These units are intended as places to budget items that are either Town-wide in scope or do not fit into existing departments. For example, both of the pay-related options described above are currently included as supplemental requests in the General Fund and Water and Sewer Fund Non-Departmental Department. Another example is the contribution by each fund to the new Vehicle and Equipment Replacement Fund, or VERF, discussed below.

- This budget also includes the establishment of a VERF. The Fund will serve as a financing mechanism that systematically accumulates funds for the replacement of motor vehicles, non-vehicle equipment, and computer or I/T equipment. For each vehicle or piece of equipment, staff will determine the useful life. The cost will be divided by the useful life to determine the annual budget contribution needed to fund the item's replacement in the future.

  When an item reaches the end of its useful life, it is evaluated for retention or replacement. The annual fixed contribution, interest income, and funds obtained from unit auction sales provide a steady flow of resources and minimize the impact on the annual budget. In fact, the

combination of the above resources normally produces an excess amount of funds to replace units by the time they reach their life expectancy. Interest income and auction revenue normally out-pace inflationary increases in the purchase price of units.

To establish a VERF requires an initial infusion of funds, to fund first year vehicle and equipment replacement. Based on inventories of the Town's vehicles, equipment, and computer equipment, first-year purchases would total $797,010. The below schedule suggests that two annual installments of $800,000 would be sufficient for initial funding for the VERF. The first $800,000 would come from the General Fund reserves as a budget amendment at the end of FY 2013-2014. The second transfer will be made at the end of the FY 2014-2015 to ensure fund balance reserve requirements are maintained.

Five-Year Vehicle and Equipment Replacement Fund Forecast

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Beginning Fund Balance	$ 800,000	$1,339,185	$1,618,650	$1,845,971	$2,039,160
Revenues					
Contributions-Vehicle	307,728	316,960	326,469	336,263	346,351
Contributions-Equipment	85,437	88,000	90,640	93,359	96,160
Contributions-I/T Equipment	93,030	95,821	98,696	101,657	104,706
Resale Revenue	50,000	50,000	50,000	50,000	50,000
Initial Investment	800,000	-	-	-	-
Total Revenues	1,336,195	550,781	565,804	581,279	597,217
Total Funds Available	2,136,195	1,889,966	2,184,455	2,427,249	2,636,377
Expenditures					
Vehicle Purchases	552,000	141,000	275,000	154,986	55,000
Equipment Purchases	95,000	79,574	11,000	86,493	49,200
I/T Equipment Purchases	150,010	50,742	52,484	146,610	39,842
Total Expenditures	797,010	271,316	338,484	388,089	144,042
Ending Fund Balance	$1,339,185	$1,618,650	$1,845,971	$2,039,160	$2,492,335

The VERF will be an Internal Service Fund in the Town's chart of accounts, apart from the General and Water and Sewer Funds but existing for their benefit.

- As in past years, continued partnerships with other entities have produced multiple saving opportunities for shared services or improved customer service.

  - The Town continues to operate the Community Library in Reynolds Middle School. During FY 2013-2014, the Town hired its first dedicated Library Director. In previous years, the Town shared a Director with the City of Celina.

- The Town renewed its agreements along with several area cities to contract with Collin County for Animal Control and Sheltering Service.

- The Town has several agreements with Frisco, including utilizing Frisco's GIS.

➢ As discussed in the FY 2013-2014 budget message, the Fire Department staff has been preparing to open the Windsong Ranch Fire Station in FY 2014-2015. The station is projected to open in August 2015. Of the $1,513,076 in one-time costs, $1,326,000 was approved from reserves via a budget amendment in September 2013. Below is an updated estimate of the costs associated with opening the fire station.

Estimated Costs of Opening Windsong Ranch Fire Station

Cost Category	**Recurring**	**One-time**
Operation & Maintenance	$ 73,200	$ -
Debt Service	376,000	-
Staff (full-year)	898,956	-
Uniforms	-	34,236
Safety Equipment	-	42,600
Furnishings and Equipment	-	208,240
Fire Engine	-	815,000
Ambulance	-	263,000
Brush Truck	-	150,000
Total Estimated Cost	**$ 1,348,156**	**$ 1,513,076**

CONCLUSION

Staff is honored to present an Adopted Budget that accomplishes the Council's goals to expand services and competitively compensate staff. The Town's Adopted budget attempts to address the current and future growth and infrastructure expansion demands while recognizing the needs of its residents.

I would also like to compliment and thank the entire Town staff for their dedication, diligence, and fiscal accountability in providing their respective services to the Governing Body and the residents of Prosper.

Sincerely,

Harlan Jefferson
Town Manager

THE BUDGET PROCESS

PURPOSE OF AN ANNUAL BUDGET

The basic purpose of the Town of Prosper Budget is to serve as a financial guide for the Town's operations. The budget embodies the policies and direction of the Town Council. Additionally, the budget is an important communication tool for residents, businesses, and employees regarding the Town's financial plan. The budget is designed to provide clear and accurate information to Town stakeholders with respect to how their local government is organized and how it operates.

BUDGET DETAILS

The Town's fiscal year begins October 1 and concludes September 30. Beginning October 1, the approved budgets are appropriated to the various funds and departments. Amendments may be made to the budget during the fiscal year in accordance with Town Charter provisions. These amendments must be structured as ordinances. Expenditures may not exceed appropriations at the fund level without Town Council approval.

The Town budgets for revenues and expenditures on an annual basis. The final adoption of the budget takes place in September and the new fiscal year begins October 1. Final adoption of the budget by the Town Council shall constitute the official appropriations for the current year and shall constitute the basis of the official property tax levy to be assessed and collected for the corresponding tax year.

PREPARATION OF THE ANNUAL BUDGET DOCUMENT

Budget preparation requires careful consideration and usually begins when the Director of Finance meets with Department Heads to review the budget preparation calendar and to establish the basis for budget submissions.

In April or May, Finance holds budget kickoff meetings with department personnel. The Budget Preparation Manual is distributed to departments for review. Submissions may include funding requests for personnel, improvements to public services, capital outlays, and enhancement projects. Finance provides a "base budget" amount for each department. For any needs beyond the base amount, departments identify and describe "supplemental requests". Identified requests are designated discretionary or non-discretionary and ranked in order of need.

Once the departments have submitted their requests, the Finance Department reviews each department's budget submission for completeness and line item consistency. Projected revenues are compared with total requests. Finance then works with the department heads to help balance revenues and expenditures and assemble an initial proposed budget. The Town Manager then meets with the department heads as a group to finalize the budget. Focusing on the Town Manager's vision for Prosper and providing the most efficient and effective services to the Prosper citizens are major considerations throughout the budget process.

In August, the Town Manager submits the proposed budget to the Town Council, and it is made available for public review. The operating budget includes proposed expenditures and the means of financing them.

The Town Council holds public hearings in August and September for public input regarding budget appropriations and the tax levy. The Town Council may revise the proposed budget, as it deems necessary. The final budget adoption, in September, provides legal budgetary appropriations through the passage of an ordinance.

BUDGET ADMINISTRATION

On October 1, the adopted budgets become the responsibility of Department Heads and ultimately the Town Manager. Department Heads are given discretion to assign funds within their departmental budgets as needed and consult with the Town Manager on any significant variances from a given line item budget.

Receipts, invoices, purchase orders, or contracts document expenditures for goods and services. The Town Council must approve any revision that alters total expenditures of any department.

The Town Manager submits monthly financial reports as required by Town Charter and actively manages any shortfalls in revenues or overages in expenditures. Unless known to be immediately necessary or significant in value, budget amendments will be prepared near the close of the fiscal year, taking into account other possible savings within the fund.

Encumbered amounts carry forward at year-end, meaning encumbrances are added to the adopted budget amounts in the new fiscal year.

BUDGET CALENDAR

4/23/2014	Discuss budget process and calendar with department heads
5/1/2014	mBudget operational
5/5/2014 – 5/16/2014	Conduct mBudget training and distribute budget manuals; departments begin entering requests
6/2/2014	Personnel requests due in Human Resources; new positions, upgrades, part-time to full-time
6/16/2014	Department requests due; Finance refines budget
6/17/2014 – 6/30/2014	Town Manager reviews and refines draft budget
7/01/2014-7/15/2014	Town Manager budget message drafted
7/25/2014	Certified appraisal rolls released
8/4/2014	Certified tax rate calculations released
8/4/2014 – 8/7/2014	Town Manager proposed budget finalized with tax rate information
8/12/2014	Council meeting: Town Manager transmits budget and requests that Council schedule public hearings on tax rate and budget
8/26/2014	Council meeting: first public hearing on tax rate and budget
9/9/2014	Council meeting: second public hearing on tax rate and budget
9/23/2014	Council meeting: adopt budget, tax rate, and related items

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FUND BUDGETS

General Fund Summary
2014-2015 Budget

		Budget 2014-2015
Revenues		
Total General	$	(11,601,174)
Total Police		(37,400)
Total Fire		(240,670)
Total Fire Marshal		(11,000)
Total Public Library		(19,640)
Total Parks & Recreation		(44,250)
Total Municipal Court		(245,700)
Total Inspections		(2,205,675)
Total Code Enforcement		(14,525)
Total Planning		(86,000)
Total General Fund Revenues	**$**	**(14,506,034)**
Expenditures		
Total Town Manager	$	651,741
Total Town Secretary		213,632
Total Finance		781,143
Total Human Resources		241,814
Total Police		2,020,372
Total Dispatch		663,120
Total Fire/EMS		3,380,104
Total Fire Marshal		144,158
Total Streets		448,935
Total Public Library		175,192
Total Parks Administration		271,738
Total Parks Operations		1,156,294
Total Recreation Activities		109,435
Total Municipal Court		213,122
Total Inspections		953,217
Total Code Enforcement		164,583
Total Planning		493,084
Total Engineering		703,938
Total Non-Departmental		1,630,119
Total General Fund Expenditures	**$**	**14,415,741**

General Fund Revenues
2014-2015 Budget

Account Number	Description	Budget 2014-2015
10-4035-10-00	3% Construction Fee	$ (100,000)
10-4061-10-00	Notary Fees	(200)
10-4105-10-00	Property Taxes - Delinquent	(75,000)
10-4110-10-00	Property Taxes - Current	(6,865,290)
10-4115-10-00	Property Taxes - Penalties	(30,000)
10-4120-10-00	Sales Taxes	(2,923,823)
10-4130-10-00	Sales Tax - Mixed Beverage	(10,000)
10-4140-10-00	Franchise Taxes - Electric	(345,000)
10-4150-10-00	Franchise Taxes - Telephone	(125,000)
10-4160-10-00	Franchise Taxes - Gas	(68,500)
10-4170-10-00	Franchise Taxes - Road Usage	(3,500)
10-4190-10-00	Franchise Fee - Cable	(20,000)
10-4200-10-00	T-Mobile Fees	(23,808)
10-4201-10-00	Tierone Converged Network	(18,000)
10-4202-10-00	NTTA Tag Sales	(150)
10-4205-10-00	Internet America	(18,000)
10-4218-10-00	Administrative Fees - EDC	(7,500)
10-4610-10-00	Interest	(50,000)
10-4910-10-00	Other Revenue	(40,000)
10-4995-10-00	Transfer In	(877,403)
	Total General	**(11,601,174)**
10-4230-20-00	Other Permits	(600)
10-4440-20-00	Accident Reports	(600)
10-4450-20-00	Alarm Fee	(35,200)
10-4910-20-00	Other Revenue	(1,000)
	Total Police	**(37,400)**
10-4310-30-00	Charges for Services	(237,170)
10-4510-30-00	Grants	(3,000)
10-4910-30-00	Other Revenue	(500)
	Total Fire & EMS	**(240,670)**
10-4315-35-00	Fire Review & Inspect Fees	(11,000)
	Total Fire Marshal	**(11,000)**
10-4062-45-00	Over Due Fees	(75)
10-4063-45-00	Lost Fees	(60)
10-4065-45-00	Book Fines	(20)
10-4510-45-00	Grants	(19,335)
10-4910-45-00	Other Revenue	(150)
	Total Public Library	**(19,640)**

General Fund Revenues
2014-2015 Budget

Account Number	Description	Budget 2014-2015
10-4056-60-00	Field Rental Fees	$ (17,000)
10-4057-60-00	Pavilion User Fees	(3,500)
10-4058-60-00	Parks Program Fees	(23,500)
10-4910-60-00	Other Revenue	(250)
	Total Parks & Recreation	**(44,250)**
10-4410-70-00	Fines	(245,000)
10-4610-70-00	Interest	(700)
	Total Municipal Court	**(245,700)**
10-4017-80-00	Registration Fee	(44,000)
10-4210-80-00	Building Permits	(1,950,000)
10-4230-80-00	Other Permits	(159,200)
10-4240-80-00	Plumbing, Electric, & Mechanical Permits	(24,075)
10-4242-80-00	Re-inspection Fees	(24,600)
10-4910-80-00	Other Revenue	(3,800)
	Total Inspections	**(2,205,675)**
10-4245-85-00	Health Inspections	(9,525)
10-4910-85-00	Other Revenue	(5,000)
	Total Code Enforcement	**(14,525)**
10-4220-90-00	Zoning Permits	(35,000)
10-4225-90-00	Plat Fees	(50,000)
10-4910-90-00	Other Revenue	(1,000)
	Total Planning	**(86,000)**
Total General Fund Revenues		**$ (14,506,034)**

General Fund Expenditures
Town Manager
2014-2015 Budget

Account Number	Description	Budget 2014-2015
10-5110-10-01	Salaries & Wages	$ 267,788
10-5115-10-01	Salaries - Overtime	4,852
10-5126-10-01	Salaries - Vacation Buy-Out	7,028
10-5140-10-01	Salaries - Longevity Pay	200
10-5142-10-01	Car Allowance	6,000
10-5143-10-01	Cell Phone Allowance	1,080
10-5145-10-01	Social Security	12,141
10-5150-10-01	Medicare	4,018
10-5155-10-01	State Unemployment Tax	414
10-5160-10-01	Health Insurance	11,785
10-5165-10-01	Dental Insurance	626
10-5170-10-01	Life Insurance & AD&D	302
10-5175-10-01	Workers Compensation	555
10-5180-10-01	TMRS	32,116
10-5185-10-01	Long Term & Short Term Disability	456
10-5190-10-01	Contract Labor	17,500
10-5210-10-01	Office Supplies	1,500
10-5212-10-01	Building Supplies	500
10-5230-10-01	Dues, Fees, & Subscriptions	5,130
10-5240-10-01	Postage & Delivery	750
10-5250-10-01	Publications	450
10-5280-10-01	Printing & Reproduction	1,000
10-5330-10-01	Copiers	10,000
10-5340-10-01	Building Repairs	1,000
10-5410-10-01	Professional Services	25,000
10-5418-10-01	IT Fees	135,000
10-5430-10-01	Legal Fees	46,250
10-5480-10-01	Contracted Services	950
10-5520-10-01	Telephones	24,000.00
10-5524-10-01	Gas Utility	500.00
10-5525-10-01	Electric Utility	10,000.00
10-5526-10-01	Data Network	15,000.00
10-5530-10-01	Travel, Lodging, & Meals	5,000.00
10-5533-10-01	Mileage	1,250.00
10-5536-10-01	Training & Seminars	1,600.00
	Total Town Manager	**$ 651,741**

General Fund Expenditures
Town Secretary
2014-2015 Budget

Account Number	Description	Budget 2014-2015
10-5110-10-02	Salaries & Wages	$ 68,205
10-5126-10-02	Salaries - Vacation Buy-Out	644
10-5140-10-02	Salaries - Longevity Pay	90
10-5145-10-02	Social Security	4,274
10-5150-10-02	Medicare	1,000
10-5155-10-02	State Unemployment Tax	207
10-5170-10-02	Life Insurance & AD&D	95
10-5175-10-02	Workers Compensation	171
10-5180-10-02	TMRS	7,988
10-5185-10-02	Long Term & Short Term Disability	156
10-5193-10-02	Records Retention	1,000
10-5210-10-02	Office Supplies	1,000
10-5230-10-02	Dues, Fees, & Subscriptions	1,000
10-5240-10-02	Postage & Delivery	750
10-5310-10-02	Rentals	5,000
10-5430-10-02	Legal Fees	10,000
10-5435-10-02	Legal Notices & Filings	5,000
10-5460-10-02	Election Supplies & Services	15,000
10-5480-10-02	Contracted Services	39,702
10-5530-10-02	Travel, Lodging, & Meals	5,000
10-5533-10-02	Mileage	1,000
10-5536-10-02	Training & Seminars	1,600
10-5538-10-02	Council & Public Official Supplies	22,750
10-5600-10-02	Special Events	22,000
	Total Town Secretary	**$ 213,632**

General Fund Expenditures
Finance
2014-2015 Budget

Account Number	Description	Budget 2014-2015
10-5110-10-03	Salaries & Wages	$ 372,679
10-5115-10-03	Salaries - Overtime	1,808
10-5126-10-03	Salaries - Vacation Buy-Out	3,350
10-5140-10-03	Salaries - Longevity Pay	745
10-5143-10-03	Cell Phone Allowance	1,080
10-5145-10-03	Social Security	22,593
10-5150-10-03	Medicare	5,505
10-5155-10-03	State Unemployment Tax	1,125
10-5160-10-03	Health Insurance	33,102
10-5165-10-03	Dental Insurance	1,564
10-5170-10-03	Life Insurance & AD&D	558
10-5175-10-03	Workers Compensation	932
10-5180-10-03	TMRS	43,992
10-5185-10-03	Long Term & Short Term Disability	855
10-5186-10-03	Wellness Program Reimbursement	1,800
10-5190-10-03	Contract Labor	15,440
10-5210-10-03	Office Supplies	1,500
10-5212-10-03	Building Supplies	1,000
10-5220-10-03	Office Equipment	855
10-5230-10-03	Dues, Fees, & Subscriptions	4,960
10-5240-10-03	Postage & Delivery	750
10-5280-10-03	Printing & Reproduction	1,000
10-5310-10-03	Rentals	18,500
10-5330-10-03	Copiers	20,520
10-5340-10-03	Building Repairs	1,500
10-5410-10-03	Professional Services	64,000
10-5412-10-03	Audit Fees	40,000
10-5414-10-03	Appraisal & Tax Fees	65,180
10-5418-10-03	IT Fees	9,480
10-5419-10-03	IT Licenses	19,500
10-5430-10-03	Legal Fees	5,000
10-5480-10-03	Contracted Services	9,550
10-5530-10-03	Travel, Lodging, & Meals	7,500
10-5536-10-03	Training & Seminars	3,220
	Total Finance	**$ 781,143**

General Fund Expenditures
Human Resources
2014-2015 Budget

Account Number	Description	Budget 2014-2015
10-5110-10-04	Salaries & Wages	$ 101,783
10-5126-10-04	Salaries - Vacation Buy-Out	961
10-5140-10-04	Salaries - Longevity Pay	85
10-5145-10-04	Social Security	6,413
10-5150-10-04	Medicare	1,500
10-5155-10-04	State Unemployment Tax	207
10-5160-10-04	Health Insurance	11,781
10-5165-10-04	Dental Insurance	313
10-5170-10-04	Life Insurance & AD&D	95
10-5175-10-04	Workers Compensation	254
10-5180-10-04	TMRS	11,985
10-5185-10-04	Long Term & Short Term Disability	233
10-5186-10-04	Wellness Program Reimbursement	600
10-5191-10-04	Hiring Cost	25,050
10-5210-10-04	Office Supplies	1,824
10-5220-10-04	Office Equipment	5,500
10-5230-10-04	Dues, Fees, & Subscriptions	5,530
10-5240-10-04	Postage & Delivery	750
10-5250-10-04	Publications	350
10-5280-10-04	Printing & Reproduction	2,000
10-5290-10-04	Miscellaneous	5,000
10-5410-10-04	Professional Services	32,000
10-5419-10-04	IT Licenses	3,000
10-5430-10-04	Legal Fees	10,000
10-5530-10-04	Travel, Lodging, & Meals	4,600
10-5536-10-04	Training & Seminars	5,000
10-5600-10-04	Special Events	5,000
	Total Human Resources	**$ 241,814**

General Fund Expenditures
Police
2014-2015 Budget

Account Number	Description	Budget 2014-2015
10-5110-20-00	Salaries & Wages	$ 1,187,364
10-5115-20-00	Salaries - Overtime	55,586
10-5126-20-00	Salaries - Vacation Buy-Out	8,689
10-5127-20-00	Salaries - Certification Pay	14,580
10-5140-20-00	Salaries - Longevity Pay	4,215
10-5143-20-00	Cell Phone Allowance	1,080
10-5145-20-00	Social Security	74,673
10-5150-20-00	Medicare	17,665
10-5155-20-00	State Unemployment Tax	3,882
10-5160-20-00	Health Insurance	111,759
10-5165-20-00	Dental Insurance	6,043
10-5170-20-00	Life Insurance & AD&D	4,992
10-5175-20-00	Workers Compensation	27,440
10-5180-20-00	TMRS	139,390
10-5185-20-00	Long Term & Short Term Disability	3,933
10-5186-20-00	Wellness Program Reimbursement	2,400
10-5190-20-00	Contract Labor	6,000
10-5192-20-00	Physical & Psychological	1,200
10-5210-20-00	Office Supplies	9,375
10-5212-20-00	Building Supplies	900
10-5214-20-00	Tactical Supplies	24,669
10-5215-20-00	Ammunition	7,000
10-5220-20-00	Office Equipment	13,612
10-5230-20-00	Dues, Fees, & Subscriptions	8,500
10-5240-20-00	Postage & Delivery	750
10-5250-20-00	Publications	400
10-5260-20-00	Advertising	1,000
10-5265-20-00	Promotional Supplies & Services	1,500
10-5280-20-00	Printing & Reproduction	500
10-5310-20-00	Rentals	4,200
10-5335-20-00	Radio & Video Repairs	2,000
10-5340-20-00	Building Repairs	2,000
10-5350-20-00	Vehicle Repairs	50,000
10-5352-20-00	Fuel	60,000
10-5353-20-00	Oil, Grease, & Inspections	2,500
10-5400-20-00	Uniforms	17,000
10-5410-20-00	Professional Services	1,600
10-5418-20-00	IT Fees	3,950
10-5419-20-00	IT Licenses	3,000
10-5430-20-00	Legal Fees	7,550
10-5480-20-00	Contracted Services	22,290

General Fund Expenditures
Police Continued
2014-2015 Budget

Account Number	Description	Budget 2014-2015
10-5520-20-00	Telephones	$ 16,200
10-5524-20-00	Gas Utility	400
10-5525-20-00	Electric Utility	10,000
10-5526-20-00	Data Network	13,760
10-5530-20-00	Travel, Lodging, & Meals	8,225
10-5533-20-00	Mileage	2,500
10-5536-20-00	Training & Seminars	20,600
10-5600-20-00	Special Events	4,000
10-5630-20-00	Safety Equipment	28,500
10-5640-20-00	Signs & Hardware	1,000
	Total Police	**$ 2,020,372**

General Fund Expenditures
Dispatch
2014-2015 Budget

Account Number	Description	Budget 2014-2015
10-5110-25-00	Salaries & Wages	$ 332,302
10-5115-25-00	Salaries - Overtime	13,952
10-5126-25-00	Salaries - Vacation Buy-Out	3,040
10-5127-25-00	Salaries - Certification Pay	8,820
10-5140-25-00	Salaries - Longevity Pay	990
10-5145-25-00	Social Security	21,548
10-5150-25-00	Medicare	5,039
10-5155-25-00	State Unemployment Tax	1,656
10-5160-25-00	Health Insurance	33,904
10-5165-25-00	Dental Insurance	1,877
10-5170-25-00	Life Insurance & AD&D	662
10-5175-25-00	Workers Compensation	831
10-5180-25-00	TMRS	40,273
10-5185-25-00	Long Term & Short Term Disability	711
10-5186-25-00	Wellness Program Reimbursement	2,400
10-5192-25-00	Physical & Psychological	1,300
10-5210-25-00	Office Supplies	2,500
10-5212-25-00	Building Supplies	1,500
10-5220-25-00	Office Equipment	2,440
10-5230-25-00	Dues, Fees, & Subscriptions	2,000
10-5240-25-00	Postage & Delivery	100
10-5250-25-00	Publications	100
10-5280-25-00	Printing & Reproduction	100
10-5340-25-00	Building Repairs	1,800
10-5400-25-00	Uniforms	2,500
10-5418-25-00	IT Fees	4,500
10-5419-25-00	IT Licenses	5,000
10-5430-25-00	Legal Fees	2,450
10-5480-25-00	Contracted Services	152,825
10-5530-25-00	Travel, Lodging, & Meals	2,000
10-5533-25-00	Mileage	1,000
10-5536-25-00	Training & Seminars	12,000
10-5600-25-00	Special Events	1,000
	Total Dispatch	**$ 663,120**

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General Fund Expenditures
Fire & EMS
2014-2015 Budget

Account Number	Description	Budget 2014-2015
10-5110-30-00	Salaries & Wages	$ 2,105,209
10-5115-30-00	Salaries - Overtime	237,097
10-5126-30-00	Salaries - Vacation Buy-Out	18,757
10-5127-30-00	Salaries - Certification Pay	20,341
10-5140-30-00	Salaries - Longevity Pay	9,340
10-5143-30-00	Cell Phone Allowance	4,680
10-5145-30-00	Social Security	110,585
10-5150-30-00	Medicare	25,862
10-5155-30-00	State Unemployment Tax	7,038
10-5160-30-00	Health Insurance	107,116
10-5165-30-00	Dental Insurance	6,257
10-5170-30-00	Life Insurance & AD&D	6,302
10-5171-30-00	Life Insurance - Supplemental	8,000
10-5175-30-00	Workers Compensation	35,184
10-5180-30-00	TMRS	206,677
10-5185-30-00	Long Term & Short Term Disability	2,945
10-5186-30-00	Wellness Program Reimbursement	9,000
10-5190-30-00	Contract Labor	720
10-5194-30-00	Physicals & Screening	20,000
10-5210-30-00	Office Supplies	4,598
10-5212-30-00	Building Supplies	4,000
10-5230-30-00	Dues, Fees, & Subscriptions	4,800
10-5240-30-00	Postage & Delivery	250
10-5250-30-00	Publications	350
10-5280-30-00	Printing & Reproduction	1,200
10-5320-30-00	Repairs & Maintenance	6,500
10-5335-30-00	Radio & Video Repairs	14,700
10-5340-30-00	Building Repairs	14,700
10-5350-30-00	Vehicle Repairs	35,000
10-5352-30-00	Fuel	35,000
10-5400-30-00	Uniforms	43,824
10-5410-30-00	Professional Services	7,500
10-5418-30-00	IT Fees	7,500
10-5430-30-00	Legal Fees	2,000
10-5440-30-00	EMS	96,000
10-5445-30-00	Emergency Management	27,100
10-5480-30-00	Contracted Services	6,530
10-5520-30-00	Telephones	20,500
10-5524-30-00	Gas Utility	7,000
10-5525-30-00	Electric Utility	22,000
10-5526-30-00	Data Network	12,442

General Fund Expenditures
Fire & EMS Continued
2014-2015 Budget

Account Number	Description	Budget 2014-2015
10-5530-30-00	Travel, Lodging, & Meals	$ 3,000
10-5533-30-00	Mileage	1,500
10-5536-30-00	Training & Seminars	18,000
10-5610-30-00	Fire Fighting Equipment	18,000
10-5630-30-00	Safety Equipment	25,000
	Total Fire & EMS	**$ 3,380,104**

General Fund Expenditures
Fire Marshal
2014-2015 Budget

Account Number	Description	Budget 2014-2015
10-5110-35-00	Salaries & Wages	$ 86,828
10-5115-35-00	Salaries - Overtime	1,200
10-5126-35-00	Salaries - Vacation Buy-Out	1,199
10-5140-35-00	Salaries - Longevity Pay	635
10-5143-35-00	Cell Phone Allowance	1,080
10-5145-35-00	Social Security	5,602
10-5150-35-00	Medicare	1,310
10-5155-35-00	State Unemployment Tax	207
10-5160-35-00	Health Insurance	6,608
10-5165-35-00	Dental Insurance	313
10-5170-35-00	Life Insurance & AD&D	315
10-5175-35-00	Workers Compensation	1,787
10-5180-35-00	TMRS	10,469
10-5185-35-00	Long Term & Short Term Disability	194
10-5186-35-00	Wellness Program Reimbursement	600
10-5193-35-00	Records Retention	250
10-5194-35-00	Physicals & Screening	651
10-5210-35-00	Office Supplies	300
10-5215-35-00	Ammunition	1,000
10-5220-35-00	Office Equipment	200
10-5230-35-00	Dues, Fees, & Subscriptions	600
10-5240-35-00	Postage & Delivery	60
10-5250-35-00	Publications	550
10-5260-35-00	Advertising	2,000
10-5280-35-00	Printing & Reproduction	500
10-5350-35-00	Vehicle Repairs	800
10-5352-35-00	Fuel	2,000
10-5353-35-00	Oil, Grease, & Inspections	500
10-5400-35-00	Uniforms	1,050
10-5418-35-00	IT Fees	200
10-5430-35-00	Legal Fees	5,000
10-5480-35-00	Contracted Services	2,000
10-5520-35-00	Telephones	1,200
10-5526-35-00	Data Network	800
10-5530-35-00	Travel, Lodging, & Meals	500
10-5536-35-00	Training & Seminars	3,200
10-5620-35-00	Tools & Equipment	200
10-5630-35-00	Safety Equipment	1,000
10-5640-35-00	Signs & Hardware	1,250
	Total Fire Marshal	**$ 144,158**

General Fund Expenditures
Streets
2014-2015 Budget

Account Number	Description	Budget 2014-2015
10-5110-40-00	Salaries & Wages	$ 96,351
10-5115-40-00	Salaries - Overtime	7,629
10-5126-40-00	Salaries - Vacation Buy-Out	909
10-5140-40-00	Salaries - Longevity Pay	1,120
10-5145-40-00	Social Security	6,174
10-5150-40-00	Medicare	1,444
10-5155-40-00	State Unemployment Tax	414
10-5160-40-00	Health Insurance	8,724
10-5165-40-00	Dental Insurance	626
10-5170-40-00	Life Insurance & AD&D	189
10-5175-40-00	Workers Compensation	646
10-5180-40-00	TMRS	11,539
10-5185-40-00	Long Term & Short Term Disability	220
10-5186-40-00	Wellness Program Reimbursement	1,200
10-5210-40-00	Office Supplies	600
10-5230-40-00	Dues, Fees, & Subscriptions	200
10-5250-40-00	Publications	50
10-5310-40-00	Rentals	14,000
10-5320-40-00	Repairs & Maintenance	4,000
10-5321-40-00	Signal Light Repairs	6,400
10-5340-40-00	Building Repairs	2,500
10-5350-40-00	Vehicle Repairs	6,500
10-5352-40-00	Fuel	10,100
10-5353-40-00	Oil, Grease, & Inspections	800
10-5400-40-00	Uniforms	3,500
10-5480-40-00	Contracted Services	23,200
10-5520-40-00	Telephones	1,300
10-5521-40-00	Cell Phones	1,000
10-5525-40-00	Electric Utility	100,000
10-5530-40-00	Travel, Lodging, & Meals	800
10-5536-40-00	Training & Seminars	800
10-5620-40-00	Tools & Equipment	3,000
10-5630-40-00	Safety Equipment	2,000
10-5640-40-00	Signs & Hardware	25,000
10-5650-40-00	Maintenance Materials	106,000
	Total Streets	**$ 448,935**

General Fund Expenditures
Public Library
2014-2015 Budget

Account Number	Description	Budget 2014-2015
10-5110-45-00	Salaries & Wages	$ 103,324
10-5126-45-00	Salaries - Vacation Buy-Out	216
10-5145-45-00	Social Security	6,419
10-5150-45-00	Medicare	1,501
10-5155-45-00	State Unemployment Tax	828
10-5165-45-00	Dental Insurance	313
10-5170-45-00	Life Insurance & AD&D	95
10-5175-45-00	Workers Compensation	265
10-5180-45-00	TMRS	11,998
10-5185-45-00	Long Term & Short Term Disability	106
10-5210-45-00	Office Supplies	4,800
10-5212-45-00	Building Supplies	500
10-5220-45-00	Office Equipment	3,000
10-5230-45-00	Dues, Fees, & Subscriptions	7,600
10-5240-45-00	Postage & Delivery	400
10-5250-45-00	Publications	500
10-5281-45-00	Library Books	15,000
10-5418-45-00	IT Fees	1,875
10-5480-45-00	Contracted Services	5,652
10-5520-45-00	Telephones	500
10-5525-45-00	Electric Utility	5,500
10-5530-45-00	Travel, Lodging, & Meals	1,700
10-5533-45-00	Mileage	1,000
10-5536-45-00	Training & Seminars	1,500
10-5600-45-00	Special Events	600
	Total Public Library	**$ 175,192**

General Fund Expenditures
Parks Administration
2014-2015 Budget

Account Number	Description	Budget 2014-2015
10-5110-60-01	Salaries & Wages	$ 171,802
10-5126-60-01	Salaries - Vacation Buy-Out	1,077
10-5140-60-01	Salaries - Longevity Pay	185
10-5145-60-01	Social Security	10,767
10-5150-60-01	Medicare	2,518
10-5155-60-01	State Unemployment Tax	569
10-5160-60-01	Health Insurance	18,085
10-5165-60-01	Dental Insurance	896
10-5170-60-01	Life Insurance & AD&D	196
10-5175-60-01	Workers Compensation	906
10-5180-60-01	TMRS	19,858
10-5185-60-01	Long Term & Short Term Disability	1,217
10-5186-60-01	Wellness Program Reimbursement	600
10-5210-60-01	Office Supplies	2,375
10-5220-60-01	Office Equipment	8,162
10-5230-60-01	Dues, Fees, & Subscriptions	3,150
10-5400-60-01	Uniforms	300
10-5418-60-01	IT Fees	3,100
10-5430-60-01	Legal Fees	5,000
10-5520-60-01	Telephones	5,900
10-5526-60-01	Data Network	1,700
10-5530-60-01	Travel, Lodging, & Meals	3,800
10-5533-60-01	Mileage	2,225
10-5536-60-01	Training & Seminars	7,350
	Total Parks Administration	**$ 271,738**

General Fund Expenditures
Parks Operations
2014-2015 Budget

Account Number	Description	Budget 2014-2015
10-5110-60-02	Salaries & Wages	$ 419,808
10-5115-60-02	Salaries - Overtime	13,477
10-5126-60-02	Salaries - Vacation Buy-Out	3,757
10-5140-60-02	Salaries - Longevity Pay	2,215
10-5145-60-02	Social Security	26,621
10-5150-60-02	Medicare	6,226
10-5155-60-02	State Unemployment Tax	2,277
10-5160-60-02	Health Insurance	64,707
10-5165-60-02	Dental Insurance	3,441
10-5170-60-02	Life Insurance & AD&D	1,040
10-5175-60-02	Workers Compensation	8,136
10-5180-60-02	TMRS	49,755
10-5185-60-02	Long Term & Short Term Disability	834
10-5186-60-02	Wellness Program Reimbursement	3,600
10-5212-60-02	Building Supplies	1,500
10-5310-60-02	Rentals	23,500
10-5320-60-02	Repairs & Maintenance	210,275
10-5350-60-02	Vehicle Repairs	6,000
10-5352-60-02	Fuel	17,000
10-5353-60-02	Oil, Grease, & Inspections	3,300
10-5400-60-02	Uniforms	5,400
10-5480-60-02	Contracted Services	178,300
10-5525-60-02	Electric Utility	96,000
10-5620-60-02	Tools & Equipment	4,725
10-5630-60-02	Safety Equipment	1,600
10-5640-60-02	Signs & Hardware	2,800
	Total Parks Operations	**$ 1,156,294**

General Fund Expenditures
Recreation Activities
2014-2015 Budget

Account Number	Description	Budget 2014-2015
10-5110-60-03	Salaries & Wages	$ 42,787
10-5126-60-03	Salaries - Vacation Buy-Out	404
10-5145-60-03	Social Security	2,678
10-5150-60-03	Medicare	626
10-5155-60-03	State Unemployment Tax	207
10-5170-60-03	Life Insurance & AD&D	95
10-5175-60-03	Workers Compensation	107
10-5180-60-03	TMRS	5,005
10-5185-60-03	Long Term & Short Term Disability	101
10-5240-60-03	Postage & Delivery	6,875
10-5260-60-03	Advertising	2,000
10-5280-60-03	Printing & Reproduction	5,850
10-5600-60-03	Special Events	19,200
10-5995-60-03	Recreation Activities	23,500
	Total Recreation Activities	**$ 109,435**

General Fund Expenditures
Municipal Court
2014-2015 Budget

Account Number	Description	Budget 2014-2015
10-5110-70-00	Salaries & Wages	$ 97,779
10-5115-70-00	Salaries - Overtime	251
10-5126-70-00	Salaries - Vacation Buy-Out	898
10-5127-70-00	Salaries - Certification Pay	9,000
10-5128-70-00	Language Pay	900
10-5140-70-00	Salaries - Longevity Pay	70
10-5145-70-00	Social Security	6,122
10-5150-70-00	Medicare	1,431
10-5155-70-00	State Unemployment Tax	414
10-5160-70-00	Health Insurance	8,157
10-5165-70-00	Dental Insurance	313
10-5170-70-00	Life Insurance & AD&D	95
10-5175-70-00	Workers Compensation	238
10-5180-70-00	TMRS	11,443
10-5185-70-00	Long Term & Short Term Disability	181
10-5190-70-00	Contract Labor	4,800
10-5210-70-00	Office Supplies	1,500
10-5212-70-00	Building Supplies	1,500
10-5220-70-00	Office Equipment	4,970
10-5230-70-00	Dues, Fees, & Subscriptions	100
10-5240-70-00	Postage & Delivery	1,200
10-5250-70-00	Publications	100
10-5280-70-00	Printing & Reproduction	700
10-5310-70-00	Rentals	25,400
10-5418-70-00	IT Fees	500
10-5420-70-00	Municipal Court & Judge Fees	10,000
10-5430-70-00	Legal Fees	20,000
10-5480-70-00	Contracted Services	360
10-5520-70-00	Telephones	300
10-5524-70-00	Gas Utility	900
10-5525-70-00	Electric Utility	2,000
10-5530-70-00	Travel, Lodging, & Meals	500
10-5533-70-00	Mileage	500
10-5536-70-00	Training & Seminars	500
	Total Municipal Court	**$ 213,122**

General Fund Expenditures
Inspections
2014-2015 Budget

Account Number	Description	Budget 2014-2015
10-5110-80-00	Salaries & Wages	$ 545,258
10-5115-80-00	Salaries - Overtime	13,354
10-5126-80-00	Salaries - Vacation Buy-Out	3,938
10-5140-80-00	Salaries - Longevity Pay	1,280
10-5145-80-00	Social Security	34,241
10-5150-80-00	Medicare	8,009
10-5155-80-00	State Unemployment Tax	2,173
10-5160-80-00	Health Insurance	62,016
10-5165-80-00	Dental Insurance	3,043
10-5170-80-00	Life Insurance & AD&D	890
10-5175-80-00	Workers Compensation	3,669
10-5180-80-00	TMRS	63,498
10-5185-80-00	Long Term & Short Term Disability	2,664
10-5186-80-00	Wellness Program Reimbursement	1,800
10-5190-80-00	Contract Labor	3,120
10-5210-80-00	Office Supplies	7,150
10-5212-80-00	Building Supplies	500
10-5220-80-00	Office Equipment	8,204
10-5230-80-00	Dues, Fees, & Subscriptions	96,450
10-5240-80-00	Postage & Delivery	50
10-5250-80-00	Publications	6,237
10-5280-80-00	Printing & Reproduction	2,000
10-5340-80-00	Building Repairs	2,000
10-5350-80-00	Vehicle Repairs	3,000
10-5352-80-00	Fuel	9,600
10-5353-80-00	Oil, Grease, & Inspections	1,000
10-5400-80-00	Uniforms	3,020
10-5418-80-00	IT Fees	4,000
10-5430-80-00	Legal Fees	3,250
10-5465-80-00	Public Relations	500
10-5480-80-00	Contracted Services	780
10-5520-80-00	Telephones	4,380
10-5521-80-00	Cell Phones	1,200
10-5525-80-00	Electric Utility	6,500
10-5526-80-00	Data Network	4,000
10-5530-80-00	Travel, Lodging, & Meals	7,850
10-5533-80-00	Mileage	3,000
10-5536-80-00	Training & Seminars	13,453
10-5620-80-00	Tools & Equipment	660
10-5630-80-00	Safety Equipment	920
10-6160-80-00	Capital - Vehicles	14,560
	Total Inspections	**$ 953,217**

General Fund Expenditures
Code Enforcement
2014-2015 Budget

Account Number	Description	Budget 2014-2015
10-5110-85-00	Salaries & Wages	$ 49,433
10-5115-85-00	Salaries - Overtime	828
10-5126-85-00	Salaries - Vacation Buy-Out	455
10-5140-85-00	Salaries - Longevity Pay	270
10-5145-85-00	Social Security	3,147
10-5150-85-00	Medicare	736
10-5155-85-00	State Unemployment Tax	207
10-5160-85-00	Health Insurance	3,547
10-5165-85-00	Dental Insurance	313
10-5170-85-00	Life Insurance & AD&D	95
10-5175-85-00	Workers Compensation	309
10-5180-85-00	TMRS	5,882
10-5185-85-00	Long Term & Short Term Disability	111
10-5186-85-00	Wellness Program Reimbursement	600
10-5210-85-00	Office Supplies	500
10-5230-85-00	Dues, Fees, & Subscriptions	300
10-5240-85-00	Postage & Delivery	400
10-5350-85-00	Vehicle Repairs	500
10-5352-85-00	Fuel	1,800
10-5353-85-00	Oil, Grease, & Inspections	100
10-5400-85-00	Uniforms	200
10-5430-85-00	Legal Fees	3,000
10-5435-85-00	Legal Notices & Filings	300
10-5480-85-00	Contracted Services	88,000
10-5520-85-00	Telephones	800
10-5536-85-00	Training & Seminars	800
10-5600-85-00	Special Events	500
10-5620-85-00	Tools & Equipment	250
10-5640-85-00	Signs & Hardware	1,200
	Total Code Enforcement	**$ 164,583**

General Fund Expenditures
Planning
2014-2015 Budget

Account Number	Description	Budget 2014-2015
10-5110-90-00	Salaries & Wages	$ 253,085
10-5115-90-00	Salaries - Overtime	169
10-5126-90-00	Salaries - Vacation Buy-Out	4,057
10-5140-90-00	Salaries - Longevity Pay	945
10-5145-90-00	Social Security	15,952
10-5150-90-00	Medicare	3,730
10-5155-90-00	State Unemployment Tax	776
10-5160-90-00	Health Insurance	24,690
10-5165-90-00	Dental Insurance	896
10-5170-90-00	Life Insurance & AD&D	325
10-5175-90-00	Workers Compensation	1,062
10-5180-90-00	TMRS	29,532
10-5185-90-00	Long Term & Short Term Disability	1,435
10-5186-90-00	Wellness Program Reimbursement	1,200
10-5190-90-00	Contract Labor	1,560
10-5210-90-00	Office Supplies	3,800
10-5220-90-00	Office Equipment	5,400
10-5230-90-00	Dues, Fees, & Subscriptions	5,040
10-5240-90-00	Postage & Delivery	200
10-5250-90-00	Publications	500
10-5400-90-00	Uniforms	400
10-5410-90-00	Professional Services	81,730
10-5418-90-00	IT Fees	300
10-5430-90-00	Legal Fees	28,000
10-5435-90-00	Legal Notices & Filings	2,000
10-5520-90-00	Telephones	5,700
10-5521-90-00	Cell Phones	1,500
10-5526-90-00	Data Network	8,250
10-5530-90-00	Travel, Lodging, & Meals	2,300
10-5533-90-00	Mileage	1,750
10-5536-90-00	Training & Seminars	4,800
10-5640-90-00	Signs & Hardware	2,000
	Total Planning	**$ 493,084**

General Fund Expenditures
Engineering
2014-2015 Budget

Account Number	Description	Budget 2014-2015
10-5110-98-00	Salaries & Wages	$ 462,199
10-5126-98-00	Salaries - Vacation Buy-Out	5,280
10-5140-98-00	Salaries - Longevity Pay	790
10-5145-98-00	Social Security	27,650
10-5150-98-00	Medicare	6,793
10-5155-98-00	State Unemployment Tax	1,035
10-5160-98-00	Health Insurance	36,701
10-5165-98-00	Dental Insurance	1,251
10-5170-98-00	Life Insurance & AD&D	566
10-5175-98-00	Workers Compensation	1,896
10-5180-98-00	TMRS	54,286
10-5185-98-00	Long Term & Short Term Disability	1,071
10-5186-98-00	Wellness Program Reimbursement	1,200
10-5210-98-00	Office Supplies	1,800
10-5212-98-00	Building Supplies	350
10-5230-98-00	Dues, Fees, & Subscriptions	1,700
10-5240-98-00	Postage & Delivery	100
10-5250-98-00	Publications	300
10-5350-98-00	Vehicle Repairs	450
10-5352-98-00	Fuel	1,800
10-5400-98-00	Uniforms	100
10-5410-98-00	Professional Services	35,000
10-5418-98-00	IT Fees	250
10-5419-98-00	IT Licenses	35,320
10-5430-98-00	Legal Fees	6,000
10-5435-98-00	Legal Notices & Filings	2,000
10-5520-98-00	Telephones	5,000
10-5524-98-00	Gas Utility	1,600
10-5525-98-00	Electric Utility	700
10-5530-98-00	Travel, Lodging, & Meals	3,250
10-5533-98-00	Mileage	1,500
10-5536-98-00	Training & Seminars	6,000
	Total Engineering	**$ 703,938**

General Fund Expenditures
Non-Departmental
2014-2015 Budget

Account Number	Description	Budget 2014-2015
10-5176-99-00	Property & Liability Insurance	$ 100,000
10-5305-99-00	Chapt 380 Program Grant Program	14,000
10-5418-99-00	IT Fees	71,821
10-5480-99-00	Contracted Services	3,600
10-6140-99-00	Capital - Equipment	136,438
10-6160-99-00	Capital - Vehicles	262,260
10-7000-99-00	Contingency	50,000
10-7100-99-00	Transfer Out - Donation Fund	20,000
10-7144-99-00	Transfer Out - Bond Fund	972,000
	Total Non-Departmental	**$ 1,630,119**

Water Fund Summary
2014-2015 Budget

	Budget 2014-2015
Revenues	
Total Water Fund Revenues	**$ (10,295,293)**
Expenditures	
Total Non-Departmental	3,912,765
Total Water	3,691,905
Total Sewer	1,719,239
Total Utility Billing	1,033,566
Total Water Fund Expense	**$ 10,357,475**

Water Fund Revenues
2014-2015 Budget

Account Number	Description	Budget 2014-2015
20-4005-50-00	Water Revenue	$ (5,605,000)
20-4010-50-00	Water Tap & Construction	(508,750)
20-4012-50-00	Saturday Inspection Fee	(4,000)
20-4018-50-00	Credit Card Fee - Global	(18,000)
20-4019-50-00	Credit Card Fee - Payment	(3,000)
20-4060-50-00	NSF Fees	(1,000)
20-4242-50-00	Re-Inspection Fees	(1,500)
20-4610-50-00	Interest	(70,000)
20-4910-50-00	Other Revenue	(70,000)
20-4006-55-00	Sewer Revenue	(2,777,000)
20-4010-55-00	Sewer Tap & Construction	(220,000)
20-4000-57-00	Service Initiation	(57,043)
20-4007-57-00	Sanitation	(900,000)
20-4009-57-00	Late Fee	(60,000)
	Total Water Fund Revenues	**$ (10,295,293)**

Water Fund Expenses
Water Department
2014-2015 Budget

Account Number	Description	Budget 2014-2015
20-5110-50-00	Salaries & Wages	$ 630,968
20-5115-50-00	Salaries - Overtime	45,055
20-5126-50-00	Salaries - Vacation Buy-Out	4,459
20-5140-50-00	Salaries - Longevity Pay	2,165
20-5145-50-00	Social Security	39,753
20-5150-50-00	Medicare	9,300
20-5155-50-00	State Unemployment Tax	2,794
20-5160-50-00	Health Insurance	77,164
20-5165-50-00	Dental Insurance	3,981
20-5170-50-00	Life Insurance & AD&D	1,240
20-5175-50-00	Workers Compensation	11,255
20-5180-50-00	TMRS	74,858
20-5185-50-00	Long Term & Short Term Disability	3,429
20-5186-50-00	Wellness Program Reimbursement	3,600
20-5210-50-00	Office Supplies	3,100
20-5212-50-00	Building Supplies	1,550
20-5220-50-00	Office Equipment	11,004
20-5230-50-00	Dues, Fees, & Subscriptions	3,400
20-5240-50-00	Postage & Delivery	1,800
20-5250-50-00	Publications	50
20-5280-50-00	Printing & Reproduction	3,450
20-5310-50-00	Rentals	600
20-5320-50-00	Repairs & Maintenance	3,600
20-5340-50-00	Building Repairs	4,000
20-5350-50-00	Vehicle Repairs	25,700
20-5352-50-00	Fuel	40,200
20-5353-50-00	Oil, Grease, & Inspections	2,470
20-5400-50-00	Uniforms	14,600
20-5418-50-00	IT Fees	18,700
20-5419-50-00	IT Licenses	1,200
20-5430-50-00	Legal Fees	1,000
20-5435-50-00	Legal Notices & Filings	500
20-5475-50-00	Credit Card Fees	25,000
20-5480-50-00	Contracted Services	16,000
20-5520-50-00	Telephones	17,820
20-5521-50-00	Cell Phones	2,160
20-5524-50-00	Gas Utility	2,570
20-5525-50-00	Electric Utility	150,000
20-5526-50-00	Data Network	4,000
20-5530-50-00	Travel, Lodging, & Meals	1,000
20-5533-50-00	Mileage	1,000

Water Fund Expenses
Water Department Continued
2014-2015 Budget

Account Number	Description	Budget 2014-2015
20-5536-50-00	Training & Seminars	$ 5,600
20-5540-50-00	Water Testing	1,500
20-5545-50-00	Meter Purchases	203,500
20-5550-50-00	Water Purchases	2,037,900
20-5620-50-00	Tools & Equipment	10,900
20-5630-50-00	Safety Equipment	7,700
20-5640-50-00	Signs & Hardware	800
20-5650-50-00	Maintenance Materials	12,400
20-5660-50-00	Chemical Supplies	1,000
20-5670-50-00	System Repairs	78,950
20-6160-50-00	Capital - Vehicles	60,000
20-6200-50-00	Bond Administrative Fees	3,000
20-7143-50-00	Transfer Out - Medical Reimbursement Fund	2,160
	Total Water Department	**$ 3,691,905**

Water Fund Expenses
Sewer Department
2014-2015 Budget

Account Number	Description	Budget 2014-2015
20-5110-55-00	Salaries & Wages	$ 144,885
20-5115-55-00	Salaries - Overtime	7,279
20-5126-55-00	Salaries - Vacation Buy-Out	1,074
20-5140-55-00	Salaries - Longevity Pay	840
20-5145-55-00	Social Security	9,175
20-5150-55-00	Medicare	2,146
20-5155-55-00	State Unemployment Tax	776
20-5160-55-00	Health Insurance	19,699
20-5165-55-00	Dental Insurance	1,209
20-5170-55-00	Life Insurance & AD&D	320
20-5175-55-00	Workers Compensation	3,311
20-5180-55-00	TMRS	16,910
20-5185-55-00	Long Term & Short Term Disability	1,075
20-5186-55-00	Wellness Program Reimbursement	1,200
20-5210-55-00	Office Supplies	800
20-5212-55-00	Building Supplies	600
20-5220-55-00	Office Equipment	750
20-5230-55-00	Dues, Fees, & Subscriptions	1,550
20-5240-55-00	Postage & Delivery	200
20-5250-55-00	Publications	100
20-5310-55-00	Rentals	500
20-5320-55-00	Repairs & Maintenance	400
20-5335-55-00	Radio & Video Repairs	700
20-5340-55-00	Building Repairs	1,000
20-5350-55-00	Vehicle Repairs	6,200
20-5352-55-00	Fuel	6,500
20-5353-55-00	Oil, Grease, & Inspections	1,500
20-5400-55-00	Uniforms	8,600
20-5430-55-00	Legal Fees	500
20-5480-55-00	Contracted Services	21,000
20-5520-55-00	Telephones	3,560
20-5521-55-00	Cell Phones	1,080
20-5524-55-00	Gas Utility	1,000
20-5525-55-00	Electric Utility	50,800
20-5530-55-00	Travel, Lodging, & Meals	600
20-5533-55-00	Mileage	500
20-5536-55-00	Training & Seminars	1,700
20-5540-55-00	Water Testing	500
20-5560-55-00	Sewer Management Fees	1,268,700
20-5620-55-00	Tools & Equipment	4,500
20-5630-55-00	Safety Equipment	4,600

Water Fund Expenses
Sewer Department Continued
2014-2015 Budget

Account Number	Description	Budget 2014-2015
20-5640-55-00	Signs & Hardware	$ 1,000
20-5650-55-00	Maintenance Materials	1,000
20-5660-55-00	Chemical Supplies	1,000
20-5670-55-00	System Repairs	12,000
20-5680-55-00	Lift Station Operations	30,900
20-6140-55-00	Capital - Equipment	75,000
	Total Sewer	**$ 1,719,239**

Water Fund Expenses
Utility Billing
2014-2015 Budget

Account Number	Description	Budget 2014-2015
20-5110-57-00	Salaries & Wages	$ 106,969
20-5115-57-00	Salaries - Overtime	5,000
20-5140-57-00	Salaries - Longevity Pay	550
20-5145-57-00	Social Security	6,788
20-5150-57-00	Medicare	1,588
20-5155-57-00	State Unemployment Tax	621
20-5160-57-00	Health Insurance	8,223
20-5165-57-00	Dental Insurance	626
20-5170-57-00	Life Insurance & AD&D	189
20-5175-57-00	Workers Compensation	241
20-5180-57-00	TMRS	12,686
20-5185-57-00	Long Term & Short Term Disability	185
20-5186-57-00	Wellness Program Reimbursement	1,200
20-5210-57-00	Office Supplies	1,600
20-5212-57-00	Building Supplies	800
20-5220-57-00	Office Equipment	2,000
20-5230-57-00	Dues, Fees, & Subscriptions	150
20-5240-57-00	Postage & Delivery	21,000
20-5280-57-00	Printing & Reproduction	1,000
20-5400-57-00	Uniforms	150
20-5418-57-00	IT Fees	8,000
20-5419-57-00	IT Licenses	10,000
20-5470-57-00	Trash Collection	820,000
20-5479-57-00	Household Hazardous Waste Disposal	6,000
20-5480-57-00	Contracted Services	15,000
20-5520-57-00	Telephones	800
20-5530-57-00	Travel, Lodging, & Meals	300
20-5533-57-00	Mileage	1,000
20-5536-57-00	Training & Seminars	900
	Total Utility Billing	**$ 1,033,566**

Water Fund Expenses
Non-Departmental
2014-2015 Budget

Account Number	Description	Budget 2014-2015
20-5176-00-00	Property & Liability Insurance	$ 35,000
20-6140-00-00	Capital - Equipment	15,771
20-6160-00-00	Capital - Vehicles	119,553
20-6186-00-00	2013 Bond Payment	387,600
20-6192-00-00	2011 Bond Payment	276,246
20-6193-00-00	2012 Bond Payment	145,020
20-6198-00-00	2006 Bond Payment	491,197
20-6199-00-00	2008 Bond Payment	119,894
20-6201-00-00	2014 Bond Payment	483,439
20-6202-00-00	2014 Bond Payment	926,350
20-7000-00-00	Contingency	50,000
20-7147-00-00	Transfer Out - General Fund	862,695
	Total Non-Departmental	**$ 3,912,765**

Debt Service Fund
Revenues
2014-2015 Budget

Account Number	Description	Budget 2014-2015
30-4105-10-00	Property Taxes - Delinquent	$ (50,000)
30-4110-10-00	Property Taxes - Current	(2,870,065)
30-4115-10-00	Property Taxes - Penalties	(20,000)
30-4610-10-00	Interest	(15,000)
	Total I&S Revenues	**$ (2,955,065)**

Debt Service Fund
Expenditures
2014-2015 Budget

Account Number	Description	Budget 2014-2015
30-6186-10-00	2013 Bond Payment	$ 287,200
30-6191-10-00	2010 Tax Note Payment	370,175
30-6192-10-00	2011 Bond Payment	176,616
30-6193-10-00	2012 Bond Payment	112,413
30-6198-10-00	2006 Bond Payment	453,413
30-6199-10-00	2008 Bond Payment	1,079,049
30-6200-10-00	Bond Administrative Fees	21,000
30-6201-10-00	2014 Bond Payment	370,199
	Total I&S Expenditures	**$ 2,870,065**

Medical Reimbursement Fund
Revenues
2014-2015 Budget

Account Number	Description	Budget 2014-2015
40-4100-10-00	Charges for Services	$ (25,000)
40-4610-10-00	Interest	(250)
40-4995-10-00	Transfer In	(19,400)
	Total Reimbursement Revenues	**$ (44,650)**

Medical Reimbursement Fund
Expense
2014-2015 Budget

Account Number	Description	Budget 2014-2015
40-5160-10-00	Health Insurance	$ 30,000
	Total Reimbursement Expense	**$ 30,000**

Vehicle & Equipment Replacement Fund
Summary
2014-2015 Budget

Description	Budget 2014-2015
Revenues	
Total VERF Revenues	**$ (1,336,195)**
Expenditures	
Subtotal Town Manager	10,470
Subtotal Town Secretary	2,200
Subtotal Finance	8,300
Subtotal Human Resources	2,200
Subtotal Police	129,040
Subtotal Dispatch	1,700
Subtotal Fire & EMS	281,670
Subtotal Fire Marshal	2,430
Subtotal Water	145,100
Subtotal Sewer	144,200
Subtotal Utility Billing	3,400
Subtotal Parks	2,200
Subtotal Municipal Court	2,200
Subtotal Inspections	48,500
Subtotal Code Enforcement	1,700
Subtotal Planning	6,100
Subtotal Engineering	2,200
Subtotal Non-Departmental	3,400
Total VERF Expense	**$ 797,010**

Vehicle-Equipment Replacement Fund
Revenues
2014-2015 Budget

Account Number	Description	Budget 2014-2015
41-4100-99-00	Charges for Services	$ (486,195)
41-4910-99-00	Other Revenue	(50,000)
41-4995-99-00	Transfer In	(800,000)
	Total VERF Revenues	**$ (1,336,195)**

Vehicle-Equipment Replacement Fund
Expenses
2014-2015 Budget

Account Number	Description	Budget 2014-2015
41-6125-10-01	Capital - Technology Equipment	$ 10,470
	Subtotal Town Manager	**10,470**
41-6125-10-02	Capital - Technology Equipment	2,200
	Subtotal Town Secretary	**2,200**
41-6125-10-03	Capital - Technology Equipment	8,300
	Subtotal Finance	**8,300**
41-6125-10-04	Capital - Technology Equipment	2,200
	Subtotal Human Resources	**2,200**
41-6125-20-00	Capital - Technology Equipment	53,040
41-6160-20-00	Capital - Vehicles	76,000
	Subtotal Police	**129,040**
41-6125-25-00	Capital - Technology Equipment	1,700
	Subtotal Dispatch	**1,700**
41-6125-30-00	Capital - Technology Equipment	31,670
41-6160-30-00	Capital - Vehicles	250,000
	Subtotal Fire & EMS	**281,670**
41-6125-35-00	Capital - Technology Equipment	2,430
	Subtotal Fire Marshal	**2,430**
41-6125-50-00	Capital - Technology Equipment	6,100
41-6140-50-00	Capital - Equipment	95,000
41-6160-50-00	Capital - Vehicles	44,000
	Subtotal Water	**145,100**
41-6125-55-00	Capital - Technology Equipment	2,200
41-6160-55-00	Capital - Vehicles	142,000
	Subtotal Sewer	**144,200**
41-6125-57-00	Capital - Technology Equipment	3,400
	Subtotal Utility Billing	**3,400**
41-6125-60-00	Capital - Technology Equipment	2,200
	Subtotal Parks	**2,200**

Vehicle-Equipment Replacement Fund
Expenses Continued
2014-2015 Budget

Account Number	Description	Budget 2014-2015
41-6125-70-00	Capital - Technology Equipment	$ 2,200
	Subtotal Municipal Court	**2,200**
41-6125-80-00	Capital - Technology Equipment	8,500
41-6160-80-00	Capital - Vehicles	40,000
	Subtotal Inspections	**48,500**
41-6125-85-00	Capital - Technology Equipment	1,700
	Subtotal Code Enforcement	**1,700**
41-6125-90-00	Capital - Technology Equipment	6,100
	Subtotal Planning	**6,100**
41-6125-98-00	Capital - Technology Equipment	2,200
	Subtotal Engineering	**2,200**
41-6125-99-00	Capital - Technology Equipment	3,400
	Subtotal Non-Departmental	**3,400**
	Total VERF Expenditures	**$ 797,010**

Storm Drainage Fund
Summary
2014-2015 Budget

Account Number	Description	Budget 2014-2015
	Total Storm Drainage Revenues	$ (272,000)
	Total Storm Drainage Expense	$ 283,186

Storm Drainage Fund
Revenues
2014-2015 Budget

Account Number	Description	Budget 2014-2015
45-4001-10-00	Storm Drainage Utility Fee	$ (270,400)
45-4610-10-00	Interest	(1,600)
	Total Storm Drainage Revenues	**$ (272,000)**

Storm Drainage Fund
Expenses
2014-2015 Budget

Account Number	Description	Budget 2014-2015
45-5110-10-00	Salaries & Wages	$ 80,056
45-5115-10-00	Salaries - Overtime	3,004
45-5126-10-00	Salaries - Vacation Buy-Out	171
45-5140-10-00	Salaries - Longevity Pay	75
45-5145-10-00	Social Security	5,016
45-5150-10-00	Medicare	1,174
45-5155-10-00	State Unemployment Tax	362
45-5160-10-00	Health Insurance	11,477
45-5165-10-00	Dental Insurance	270
45-5170-10-00	Life Insurance & AD&D	159
45-5175-10-00	Workers Compensation	720
45-5180-10-00	TMRS	8,942
45-5185-10-00	Long Term & Short Term Disability	1,536
45-5186-10-00	Wellness Program Reimbursement	600
45-5210-10-00	Office Supplies	400
45-5220-10-00	Office Equipment	2,602
45-5230-10-00	Dues, Fees, & Subscriptions	300
45-5250-10-00	Publications	37
45-5310-10-00	Rentals	7,800
45-5320-10-00	Repairs & Maiantenance	800
45-5340-10-00	Building Repairs	500
45-5350-10-00	Vehicle Repairs	1,500
45-5352-10-00	Fuel	3,300
45-5353-10-00	Oil, Grease, & Inspections	400
45-5400-10-00	Uniforms	3,300
45-5410-10-00	Professional Services	5,000
45-5520-10-00	Telephones	300
45-5521-10-00	Cell Phones	687
45-5530-10-00	Travel, Lodging, & Meals	200
45-5536-10-00	Training & Seminars	1,400
45-5620-10-00	Tools & Equipment	3,200
45-5630-10-00	Safety Equipment	2,600
45-5640-10-00	Signs & Hardware	600
45-5650-10-00	Maintenance Materials	4,000
45-6160-10-00	Capital - Vehicles	19,000
45-6193-10-00	2012 Bond Payment	96,680
45-7143-10-00	Transfer Out - Medical Reimbursement Fund	240
45-7147-10-00	Transfer Out - General Fund	14,778
	Total Storm Drainage Expense	**$ 283,186**

Parks & Recreation Fund
Revenues
2014-2015 Budget

Account Number	Description	Budget 2014-2015
60-4045-60-00	Parks Dedication Fees	$ (200,000)
60-4055-60-00	Parks Improvement	(300,000)
60-4615-60-00	Interest - Parks Dedication	(1,500)
60-4620-60-00	Interest - Parks Improvements	(500)
	Total Parks & Recreation Revenues	**$ (502,000)**

Parks & Recreation Fund
Expense
2014-2015 Budget

Account Number	Description	Budget 2014-2015
60-6001-60-00	Parks Dedication	$ 125,000
60-6002-60-00	Parks Improvement	89,000
	Total Parks & Recreation Expense	**$ 214,000**

Impact Fees Fund
Revenues
2014-2015 Budget

Account Number	Description	Budget 2014-2015
65-4015-99-00	Impact Fees - Water	$ (2,145,000)
65-4020-99-00	Impact Fees - Sewer	(375,650)
65-4040-99-00	Impact Fees - Thoroughfare	(1,444,000)
65-4615-99-00	Interest - Impact Fees - Water	(3,500)
65-4620-99-00	Interest - Impact Fees - Sewer	(1,500)
65-4640-99-00	Interest - Impact Fees - Thoroughfare	(3,500)
65-4641-99-00	Interest - Impact Fees - West Thoroughfare	(1,000)
	Total Impact Fee Revenues	**$ (3,974,150)**

Impact Fees Fund
Expenses
2014-2015 Budget

Account Number	Description	Budget 2014-2015
65-6115-99-00	Capital - Water	$ 926,887
65-6120-99-00	Capital - Sewer	136,600
65-6140-99-00	Capital - Thoroughfare	1,905,000
	Total Impact Fee Expense	**$ 2,968,487**

Donations Fund
Revenues
2014-2015 Budget

Account Number	Description	Budget 2014-2015
67-4530-10-00	Police Donation	$ (8,000)
67-4531-10-00	Fire Dept Donation	(9,360)
67-4535-10-00	Child Safety	(7,000)
67-4536-10-00	Court Security	(5,280)
67-4537-10-00	Technology Fund	(7,020)
67-4610-10-00	Interest	(3,720)
67-4721-10-00	Country Christmas	(10,000)
	Total Donations Revenues	**$ (50,380)**

Donations Fund
Expenditures
2014-2015 Budget

Account Number	Description	Budget 2014-2015
67-5202-10-00	Country Christmas	$ 10,000
67-5203-10-00	Court Technology	13,133
67-5204-10-00	Court Security	4,000
67-5205-10-00	Police	6,000
67-5208-10-00	Child Safety	25,000
67-5212-10-00	Tree Mitigation	14,000
67-5292-10-00	PD Seizure	3,000
	Total Donations Expenditures	**$ 75,133**

Capital Projects Fund - General
Revenues
2014-2015 Budget

Account Number	Description	Budget 2014-2015
75-4530-10-00	Contributions	$ (19,696,900)
75-4611-10-00	Interest - 2004 Bond	(1,500)
75-4612-10-00	Interest - 2006 Bond	(100)
75-4613-10-00	Interest - 2008 Bond	(5,000)
75-4616-10-00	Interest - 2012 Bond	(5,000)
75-4995-10-00	Transfer In	(1,140,000)
	Total Capital Projects Revenues	**$ (20,848,500)**

Capital Projects Fund - General
Expenditures
2014-2015 Budget

Account Number	Description	Budget 2014-2015
75-6110-10-00	Capital Improvements	$ 28,407,055
	Total Capital Projects Expenditure	**$ 28,407,055**

Capital Projects Fund - Water
Revenues
2014-2015 Budget

Account Number	Description	Budget 2014-2015
76-4610-10-00	Interest	$ (25,500)
76-4996-10-00	Transfers In	(379,081)
	Total Capital Projects Revenues	**$ (404,581)**

Capital Projects Fund - Water
Expenses
2014-2015 Budget

Account Number	Description	Budget 2014-2015
76-6610-10-00	Capital Improvements	$ 2,382,500
	Total Capital Projects Expense	**$ 2,382,500**

Economic Development Corporation
Revenues
2014-2015 Budget

Account Number	Description	Budget 2014-2015
	Total Economic Development Revenues	**$ (886,000)**
	Total Economic Development Expense	**$ 579,684**

Economic Development Corporation
Revenues
2014-2015 Budget

Account Number	Description	Budget 2014-2015
80-4120-65-00	Sales Taxes - EDC	$ (870,000)
80-4610-65-00	Interest	(16,000)
	Total Economic Development Revenues	**$ (886,000)**

Economic Development Corporation
Expenses
2014-2015 Budget

Account Number	Description	Budget 2014-2015
80-5110-65-00	Salaries & Wages	$ 231,000
80-5115-65-00	Salaries - Overtime	500
80-5140-65-00	Salaries - Longevity Pay	300
80-5142-65-00	Car Allowance	6,000
80-5143-65-00	Cell Phone Allowance	2,160
80-5145-65-00	Social Security	14,350
80-5150-65-00	Medicare	3,350
80-5155-65-00	State Unemployment Tax	650
80-5160-65-00	Health Insurance	17,864
80-5165-65-00	Dental Insurance	1,100
80-5170-65-00	Life Insurance & AD&D	300
80-5175-65-00	Workers Compensation	550
80-5176-65-00	Property & Liability Insurance	800
80-5180-65-00	TMRS	24,800
80-5185-65-00	Long Term & Short Term Disability	560
80-5186-65-00	Wellness Program Reimbursement	1,800
80-5189-65-00	Administrative Fees	7,500
80-5191-65-00	Hiring Cost	100
80-5210-65-00	Office Supplies	2,000
80-5212-65-00	Building Supplies	500
80-5220-65-00	Office Equipment	1,800
80-5230-65-00	Dues, Fees, & Subscriptions	6,000
80-5240-65-00	Postage & Delivery	1,000
80-5265-65-00	Promotional Supplies & Services	40,000
80-5280-65-00	Printing & Reproduction	2,000
80-5310-65-00	Rentals	41,000
80-5330-65-00	Copiers	5,500
80-5340-65-00	Building Repairs	200
80-5410-65-00	Professional Services	15,000
80-5412-65-00	Audit Fees	1,500
80-5418-65-00	IT Fees	5,000
80-5430-65-00	Legal Fees	15,000
80-5520-65-00	Telephones	3,200
80-5524-65-00	Gas Utility	400
80-5525-65-00	Electric Utility	2,100
80-5526-65-00	Data Network	500
80-5530-65-00	Travel, Lodging, & Meals	10,000
80-5531-65-00	Prospect Meetings	5,500
80-5533-65-00	Mileage	2,300
80-5536-65-00	Training & Seminars	5,500
80-6015-65-00	Project Incentives	100,000
	Total Economic Development Expense	**$ 579,684**

“Prosper is a place where everyone matters.”