

City of Shawnee



***A GREAT PLACE
TO LIVE, WORK
AND PLAY!***



***BUDGET
FISCAL YEAR 2014 - 2015***

Mayor



Wes
Mainord

The City of Shawnee

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Commissioners

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June 2, 2014

Honorable Mayor and City Commissioners
City of Shawnee
Shawnee, Oklahoma

Ladies and Gentlemen:

In accordance with the City Manager's duties and responsibilities as outlined in the Charter I Art. IV of the Shawnee Municipal Code please find herein the budget for the fiscal year ending June 30, 2015. The Recommended budget includes both Operating and Capital Budgets for FY 2014 - 2015. These spending plans have been prepared with the intent of reflecting the City Commission's goals and initiatives.

THE FY 2015 BUDGET IN PERSPECTIVE

The FY 2014-2015 Budget for all funds equals \$64,879,739, an increase from the City of Shawnee budget for FYE 2013-2014 of \$58,144.61. This is due to an increase in both budgeted operating and capital expenditures.

The City Finance Director and Department Heads began the budgeting process in early February 2014 developing the budget as a team for review by the City Manager. The City Finance Director and City Manager met weekly to review the progress for the approval by the City Commission in accordance with the Oklahoma Budget Act. Most revenues are projected based on historical data and current trends with the exception of the General Fund. The determination to move away from the traditional incremental method of budgeting based on past experience in the General Fund was chosen because of the unprecedented changes in our economic climate during the previous two budget years. As such, we believe, a conservative projection based on our current year revenues is a much better approach to budgeting this year in the General Fund.

Capital improvement projects are submitted by department heads and are selected for funding based on priority and need with consideration being placed toward the Capital Improvement Plan adopted by the City Commission on 01/18/2011. Actual projected salaries and related employer-paid benefits are calculated at the employee level. Maintenance and operating expenditures are budgeted based on historical data and current trends delicately balancing departmental needs with financial resources. Department heads present their proposed departmental budgets, justifying all expenditures, using zero-based budgeting.

The last few years have been very difficult budget years but fiscal year 2014-2015 is promising. With the new developments on the horizon we feel that future of Shawnee will have great impact on our community

The General Fund supports police and fire services, municipal court, city clerk, code enforcement, planning and engineering, animal welfare, emergency management, street maintenance, traffic control, parks, cemetery, municipal auditorium, community center, senior citizens activities and general administration costs including accounting, payroll, human resources, and information technology services. Budgeted revenues total \$ 21,075,106 and budgeted expenditures total \$20,870,135.

Competitive and fair wages and benefits are critical to the success of our organization. Very limited Sales Tax growth will allow for Merit increase to each employee on a performance basis of up to 2.5%. It also includes a 1.5% cost of living increase based on the Consumer Price Index (CIP). Commission approval of 65% of the increase of health insurance premium increase was important as well to provide fair wages and benefits and remain competitive. Negotiations with the Collective Bargaining units are underway but are not complete as of this time. The budget includes the increase in health insurance for non-union employees only until negotiations are completed.

Described below are the projections for the coming fiscal year and a comparison to the prior year's budget. The following schedule provides a summary.

	2014-2015	2013-2014	INCREASE (DECREASE)	PROJECTED END FUND BALANCE
GENERAL FUND	27,868,251	24,088,498	3,779,753	6,793,145
SHAWNEE MUNICIPAL FUND	17,807,052	18,560,512	(753,460)	4,173,070
CAPITAL IMPROV FUND	3,933,581	3,943,952	(10,371)	148,561
STREET IMPROV FUND	8,727,229	5,632,439	3,094,790	1,628,229
ALL OTHER FUNDS	6,543,626	5,919,060	624,566	3,572,233
TOTAL	64,879,739	58,144,461	6,735,278	15,315,238

As shown above, the overall 2014 - 2015 proposed budget has increased over the 2013 - 2014 budget, as amended, by \$6,735,278.

The Shawnee Municipal Authority (SMA) and the Shawnee Airport Authority (SAA) business plans are included as part of the City budget.

Due to diligent fiscal oversight by the individual department heads, guided by your commitment to sound financial management, we have consistently grown fund balance each budget year. Our initial estimates indicate an increase of \$200,970 for a total cash General Fund balance of \$4.2 million.

REVENUES:

By far, the City's largest source of revenue comes from City Sales Tax, which is showing slow growth. Therefore, we budgeted with 3% growth for sales tax for the fiscal year 2014-2015. Other revenues are projected based on historical data and current trends.

Intergovernmental revenues include federal, state, and local grant monies received by the City. The FY 2014 - 2015 budget of \$1,927,670 in intergovernmental revenue is an increase from the FY 2013-2014 budget of \$1,587,633. This increase is due to the SAFR grant the City received during 2013-2014 to pay for six additional firefighters. Grants are only budgeted after they are awarded so this section will vary greatly each year.

Fines and Forfeitures include court fines, fees, and proceeds from the sale of judicially confiscated property. Collections have increased significantly from prior fiscal years with the FY 2014 - 2015 projection at \$884,000 from the \$500,000 range.

License and Permits includes building, electrical, plumbing, and business licenses and other licenses or permits of a local nature. These revenues are by nature dependent on the local economy. We have attempted to budget these revenues conservatively. The FY 2014 - 2015 projection is \$236,000. Building permit activity for non-residential development is expected to be strong over the next fiscal year, based on permits currently under review. New single-family residences are averaging 65-90 per calendar year and there will be new housing additions and new phases of existing additions coming online over the next fiscal year. Building permit fees have not been increased since 2005 and the existing fees likely do not fully cover the actual cost of service. Therefore, staff will also examine fee increases this year.

Other Sources of Funds includes the operating transfers made between the various funds of the City. The operating transfers in are considered a source of funds for the receiving fund and transfers out are a use of funds in the disbursing fund. The operating transfers in for FY 2014 - 2015 are down to \$2,189,586 from \$2,233,733 for FY 2013-2014. Fiscal year 2014-2015 transfers are down due to the fact that we do not need to transfer money from fund balance to balance the budget for fiscal year 2014-2015. Most of the operating transfers are transfers into the General Fund as payments for services provided to the other funds.

EXPENDITURES:

Budgeted wages and related employer-paid benefits of just over \$16.9 million comprise approximately 82.16 % of the City's General Fund budget. Merit increases of up to 2.5% are included for employee pay increases based on a performance evaluation. A 1.5% cost of living increase is included for all full time positions. Our City Government is a service based industry. As such, our employees are our greatest asset. To that end, our largest expenses in the General Fund are salaries and personal services. In an effort to compete in the labor force Shawnee, we need to continue to provide better than adequate wages and benefits.

The City contributes to the Police, Fire and non-union employees' retirement funds, based on covered wages. The Commission approved a pension reform package this year for non-union employees. Approximately 60% of staff chose the DC plan and the remainder of staff chose the DB plan. The DC plan has a stack of 5, 10 or 15% depending on the years of services and new employees after July 1, 2013 are stacked at 3, 6, 9 % based on years of services. This budget includes a contribution rate of 18.12% to the Oklahoma Municipal Retirement Fund for non-union employees that chose the DB plan. Since the pension choice was enacted in 2013, the general fund expenses for pension costs are down over \$400,000. In addition our unfunded pension liability has plummeted to \$4.9 million from \$6.2 million. The City's contribution rate for police and fire employees for their respective retirement plans is determined by the State of Oklahoma. Current contribution for Fire is 14% and Police is 13%. The States Police unfunded pension liability for police pensions is approximately 11%. The State Fire unfunded pension liability is approximately 41%. The Governmental Accounting Standards Board (GASB) governs the governmental accounting sector. GASB 54 now requires that governmentals account for all of their pension liabilities on their financials. As a result our credit rating could be impacted by these liabilities. However, we are confident the pension choice changes the Commission approved will put is in an excellent position for the future financed projects.

Construction will begin on a new aquatic center in Woodland Veterans Park during FY 2014 - 2015 and be completed during this budget year. The new aquatic center is a remodel of the existing WPA facility built in the 1930's. The facility will be built with state of the art amenities and attractions. The total project cost is \$4.2 million of which 30% was raised locally.

Worker's compensation expenses are down from previous years. We changed third party administrators that negotiate with doctors and push to settle claims. Worker compensation remains at the same funding level as the past two years. However, the number of claims are up while the payouts are smaller, per claim, on average.

Our claim history with Blue Cross/Blue Shield for the 2013 - 2014 contract year experience claims in excess of 116% of premiums. This combined with the Affordable Care Act implementation is causing premiums to increase by 27% or \$530,000. For several years, the City contribution to the coverage was fixed amount based on tiers. On May 5, 2014 the City Commission approved a one time hike in employer contribution of approx 65% of the increase or \$345,000. With the remainder of the increase being contributed by the employee

Reserves for accrued compensated absences have not been accounted for in the proposed beginning Fund Balance. Compensated absences include earned, but unused, vacation and sick leave for covered employees. The dollar amount of compensated absences must be reported in the City's government-wide financial statements and represents a long-term legal obligation to pay benefits now earned by City employees, which will be paid in the future. We do however, have a plan in place to move to a more Paid Time Off (PTO) system of leave time that should reduce the abuse of sick time and reward employees that use this benefit wisely.

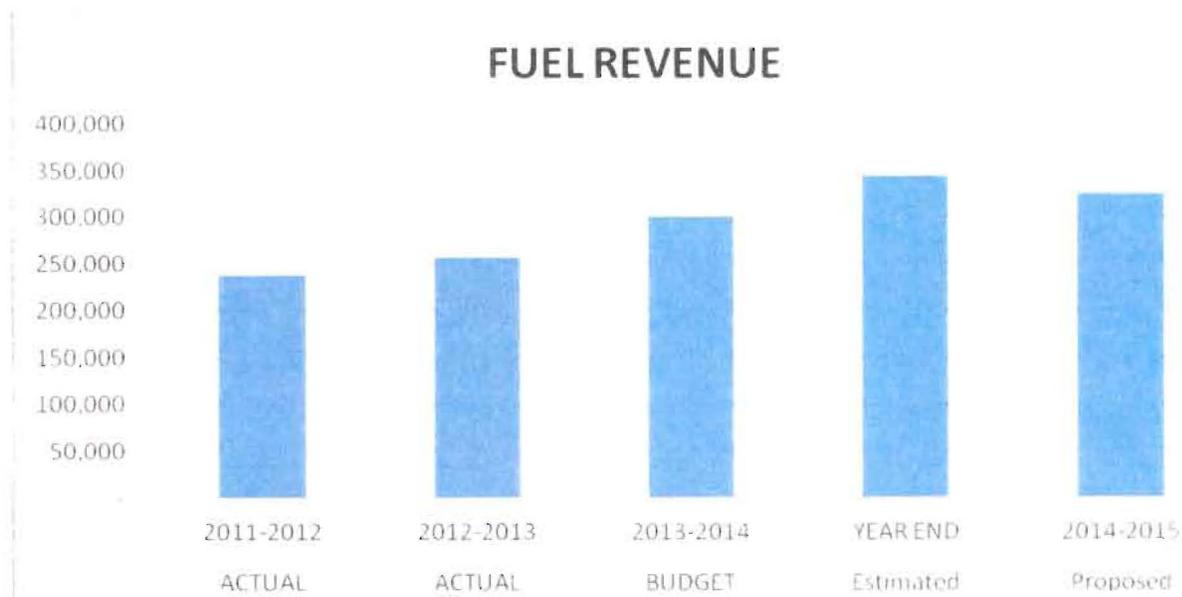
Shawnee Municipal Authority:

The Shawnee Municipal Authority (SMA) provides water, sewer, and sanitation services for approximately 12,000 City customers. SMA relies primarily on payment for services and product delivered and is operated as a business unit. Commissioners approved a five year Capital Improvement Plan (CIP) in September, 2009. This action will guide the activities of this enterprise fund. This budget includes a small increase in sewer treatment and distribution in November 2014 which is the last of the increases adopted by the City Commission in 2009. Also, the completion of the water and sewer master plan by Smith, Roberts and Baldeschwiler, we will be studying the infrastructure needs that will be required in the coming 20 year planning period.

Budgeted revenues total \$15,602,240 and budgeted expenditures total \$17,807,052. This is due to projects carried over from FY 2013-2014 and using additional fund balance to for sewer and water distribution repairs and debt service of \$2.3 million. Some of the highlights for capital are \$1 million dollars for sewer distribution repair (pipe bursting) and \$1 million for water line repair. The debt service increased this year due to the refinance of the PCDA that saved \$2m dollars and shortened the life of the loan. We are paying an additional \$500k for three years and we are in the last year in fiscal 2014-2015. Estimated fund balance at June 30, 2015 is \$4,000,000.

Shawnee Airport Authority:

The Shawnee Regional Airport serves the general aviation needs of the area. The 2014-2015 proposed Shawnee Airport Authority (SAA) business plan includes revenues of \$577,142 and expenditures of \$524,010. The revenues are generated by fuel sales and hanger rentals. At this time all hanger space is rented. Fuel sales have increased over the years due to the new airport terminal, taxiway and runway improvements that were completed and because we stay competitive with the price per gallon. In this year's budget we have budgeted security cameras and T-Hanger improvements.



Capital Improvement Fund (CIP):

The Capital Improvement Fund budget is \$ 3,785,021 this fiscal year, with approx \$1.5m in rollovers. Sales tax generate approx \$2.3m of new money each year. This fiscal year there is debt service budgeted for \$1,625,704 for the improvements at the Heart of Oklahoma Exposition Center, walking trail at the airport, the pool and communication towers. The remaining funds will be used for miscellaneous capital such as police cars, way finding and equipment needed for various departments.

The City Commission will be reviewing a revised Capital Improvement Plan in the coming months in worksession format. This plan will include capital projects and costs for a 20 year planning period.

Street Improvement Fund:

The proposed Street Improvement Fund budget is \$ 6,937,608 for street projects. Revenues include sales tax, grants and money from the TIF district to do the Main Street Streetscape project. The revenues also include a transfer of \$600K from SMA to reimburse the Street Fund for the Kickapoo Street Project. This money will be set aside to continue Kickapoo to Farrell in the future.

The street improvement fund also includes sidewalks. Included in this years budget is our continued effort to improve sidewalks, but it also is a match grant from the AVEDIS Foundation to assist with the fulfillment of our Trails Master Plan.

Community Development Block Grant (CDBG):

CDBG programs are not reported in the City's budget since all projects are funded directly by the Department of Housing and Urban Development (HUD) on a reimbursement basis. City CDBG programs are overseen by the Shawnee Urban Renewal Authority (SURA) and the City to provide housing rehabilitation for low-income citizens. The City is a CDBG entitlement city reimbursed directly by HUD for wages, related employer-paid benefits, and construction and rehabilitation expenditures.

FYE 2015 OUTLOOK, SIGNIFICANT ISSUES AND PRIORITIES

The outlook for Shawnee in FY 2014 - 2015 remains optimistic for the general welfare of our citizens. Through the prudent use of City funds, we expect to provide the citizens of and visitors to Shawnee quality services that rival any other municipality in the State. Areas of concern continue however, and new demands are certain to challenge the City in the new budget year. I would like to emphasize some of the issues that will take greatest priority and some strategies incorporated within this budget to meet these demands.

Public Expectations vs. Public Resources

There continues to be a desire to expand and increase services within the existing framework of revenues. To accomplish both is a continuing challenge. A continuation of community expectations for new or expanded services will require careful thought and deliberation. It will necessitate careful consideration of these demands and the additional revenues or reduction in other services required to compensate for the expansion of services.

Regulatory, Environmental, and Unfunded Mandates

New federal and state regulations, most of which are unfunded and passed along directly to local governments, have increased costs of construction and operation, and will significantly impact all future growth. Particularly in the area of water/sewer and engineering, the City will incur significant increases in costs.

Economic Development/Retail Attraction

Dedicated funding for economic development must be has been and should continue to be a priority for Shawnee. We cannot effectively compete in the economic development of our community unless we can incentivize industry to locate in Shawnee with land, utilities, and job creation. Many other Oklahoma cities are doing this very effectively, and continue to be successful.

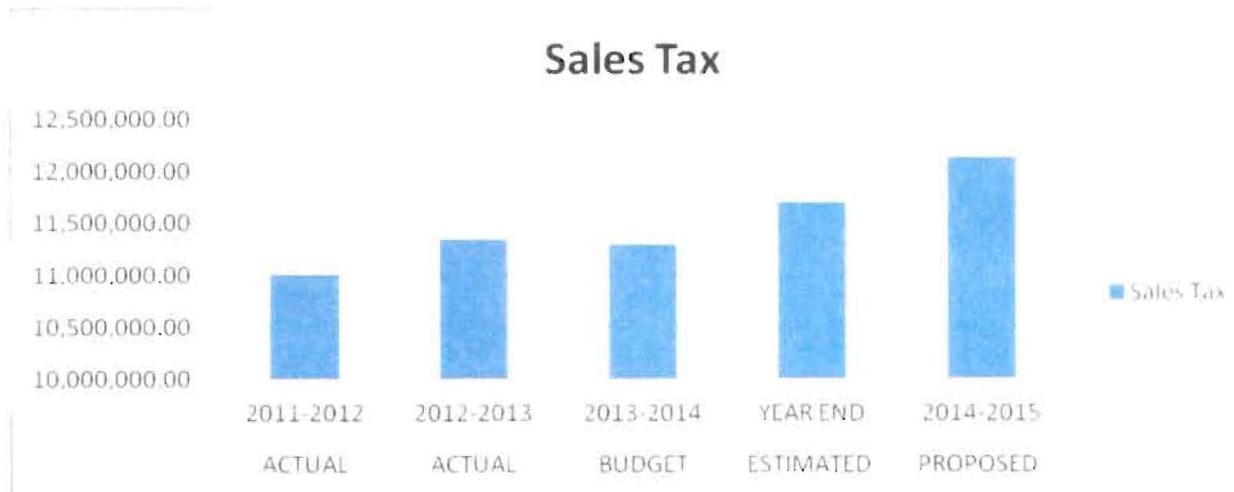
Retail attraction is also paramount. During this budget year, the Commissioners of the Land Office traded property with Hunt Development in Dallas, TX. The main purpose was to develop a large tract of land West of North Kickapoo St. and immediately South of Interstate 40 owned by the State of Oklahoma for many years. The result of this transaction will be the development of a two phased 400,000+ square foot retail shopping center that will generate at completion several million dollars in new retail development that our citizens and are leaking to nearby cities.

FINANCIAL CONDITION:

The financial condition and long term outlook for the City is generally positive. Sales tax although primarily flat for the last three years is holding steady. Water and Sewer sales are healthy and we have built a fund balance that insulates the City in times of disaster or financial need.

The following graphs evaluate the growth trends of these factors.

Sales Tax



SMA Revenue Graph



The City maintains a Standard and Poor A+ investment risk rating on the City's Revenue Bonds. It is our opinion that Shawnee will weather this present economic setback and still be able to provide adequate services to our citizens.

CONCLUSION:

The City Manager's recommended Budget for FY 2014 - 2015 is the result of a great deal of hard work on the part of City Departments and others that provided the information necessary to bring this document to the City Commission for review. The opportunity to improve the quality of life in Shawnee through implementation of this budget is an exciting prospect. The daily activities of conducting business with the City are going to improve with new facilities and roads. The completion of additional projects will enhance the future delivery of services to residents. The visions of the elected officials of this City offer great promise for the future of our community. With continued support, an excellent quality of life for this and future generations will be assured.

Finally, this budget report was prepared with the assistance of each department of the City and with tremendous effort by the Finance Department. To all those involved in this project, I want to express my appreciation. To the users of this document, I would encourage a detailed examination of the information provided, and I would welcome suggestions for future programs and services which may be addressed in subsequent budgets.

Respectfully Submitted,

Brian McDougal
City Manager

Cynthia R. Sementelli
Finance Director/City Treasurer

**City of Shawnee
Annual Budget
Fiscal Year 2014-2015
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	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 BUDGET
001 GENERAL FUND					
Beginning fund balance	4,580,607	5,964,099	6,184,754	6,184,754	6,793,145
Total Revenues	18,876,587	19,484,709	19,796,064	20,702,410	21,075,106
Total Expenses	17,493,095	19,264,054	20,076,235	20,094,020	21,075,106
End of Year Adjustment					
Ending Fund Balance	5,964,099	6,184,754	5,904,583	6,793,145	6,793,145
101 Street & Alley Fund					
Beginning fund balance	11,666	(81,735)	26,488	26,488	18,308
Total Revenues	262,892	456,047	365,000	341,820	344,610
Total Expenses	356,293	347,824	365,000	350,000	350,000
End of Year Adjustment	-	-	-	-	-
Ending Fund Balance	(81,735)	26,488	26,488	18,308	12,918
102 E-911 Fund					
Beginning fund balance	285,374	400,792	428,041	428,041	477,574
Total Revenues	211,917	228,441	250,000	229,573	230,000
Total Expenses	96,499	201,192	221,000	180,040	202,500
End of Year Adjustment					-
Ending Fund Balance	400,792	428,041	457,041	477,574	505,074
103 REVOLVING OIL & GAS FUND					
Beginning fund balance	233,779	244,279	254,779	254,779	266,279
Total Revenues	10,500	10,500	10,250	11,500	11,500
Total Expenses	-	-	11,000	-	10,250
End of Year Adjustment					-
Ending Fund Balance	244,279	254,779	254,029	266,279	267,529
104 ECONOMIC DEVELOPMENT FUND					
Beginning fund balance	137,073	151,441	154,705	154,705	209,060
Total Revenues	275,368	283,865	283,528	294,857	303,694
Total Expenses	261,000	281,498	277,333	240,502	296,000
End of Year Adjustment					-
Ending Fund Balance	151,441	153,808	160,900	209,060	216,754
105 SPAY/NEUTER FUND					
Beginning fund balance	13,725	13,725	15,761	15,761	17,261
Total Revenues	6,959	7,459	6,900	7,000	7,000
Total Expenses	5,249	5,423	5,000	5,500	5,500
End of Year Adjustment					-
Ending Fund Balance	15,435	15,761	17,661	17,261	18,761

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 BUDGET
106 HOTEL/MOTEL SURCHARGE FUND					
Beginning fund balance	20,714	58,609	15,560	15,560	21,203
Total Revenues	476,084	563,558	390,000	564,155	550,000
Total Expenses	438,189	606,607	372,500	558,513	550,000
End of Year Adjustment					
Ending Fund Balance	58,609	15,560	33,060	21,203	21,203
107 POLICE SALES TAX FUND					
Beginning fund balance	43,558	44,397	44,397	44,397	44,727
Total Revenues	344,211	354,836	361,613	359,351	360,398
Total Expenses	343,372	353,362	361,253	359,021	360,098
End of Year Adjustment					
Ending Fund Balance	44,397	45,871	44,757	44,727	45,027
108 FIRE SALES TAX FUND					
Beginning fund balance	43,558	44,397	44,397	44,397	44,727
Total Revenues	344,211	354,836	361,613	359,351	360,398
Total Expenses	343,372	353,362	361,253	359,021	360,098
End of Year Adjustment					
Ending Fund Balance	44,397	45,871	44,757	44,727	45,027
112 TAX INCREMENT FINANCE FUND					
Beginning fund balance	211,780	286,025	390,660	481,160	573,206
Total Revenues	74,245	104,635	90,500	92,046	90,000
Total Expenses	-	-	-	-	500
End of Year Adjustment	-	-	-	-	-
Ending Fund Balance	286,025	464,905	481,160	573,206	662,706
113 DRUG FORFEITURE FUND					
Beginning fund balance	465	465	465	465	9,365
Total Revenues	-	-	-	8,900	-
Total Expenses	-	-	-	772	-
End of Year Adjustment	-	-	-	-	-
Ending Fund Balance	465	465	465	8,593	9,365
201 DEBT SERVICE FUND					
Beginning fund balance	86,965	86,965	86,965	86,965	86,965
Total Revenues	-	-	-	-	-
Total Expenses	-	-	-	-	-
End of Year Adjustment	-	-	-	-	-
Ending Fund Balance	86,965	86,965	86,965	86,965	86,965

	<u>2011-2012</u> <u>ACTUAL</u>	<u>2012-2013</u> <u>ACTUAL</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ESTIMATE</u>	<u>2014-2015</u> <u>BUDGET</u>
301 CAPITAL IMPROVEMENT FUND					
Beginning fund balance	1,436,937	1,639,271	1,590,000	1,502,771	1,448,700
Total Revenues	2,185,157	4,025,118	2,353,952	4,052,772	2,484,881
Total Expenses	2,119,323	4,161,618	3,943,952	4,506,485	3,785,021
End of Year Adjustment	-	-	-	-	-
Ending Fund Balance	1,502,771	1,502,771	0	1,049,058	148,561
302 STREET IMPROVEMET FUND					
Beginning fund balance	6,922,386	6,011,972	44,835,021	4,835,021	1,789,621
Total Revenues	2,618,675	4,651,037	4,263,697	2,913,600	6,937,608
Total Expenses	3,572,954	5,827,988	4,595,000	2,179,000	7,099,000
End of Year Adjustment	-	-	-	-	-
Ending Fund Balance	5,968,107	4,835,021	44,503,718	5,569,621	1,628,229
601 WORK COMP SELF-INSUR FUND					
Beginning fund balance	487,110	466,516	466,516	466,516	544,016
Total Revenues	687,753	730,122	660,500	695,000	660,500
Total Expenses	708,347	785,826	650,000	617,500	660,500
End of Year Adjustment	-	-	-	-	-
Ending Fund Balance	466,516	410,812	477,016	544,016	544,016
701 LIBRARY FUND					
Beginning fund balance	21,042	18,968	18,968	18,968	19,992
Total Revenues	74,000	74,000	74,000	74,000	74,000
Total Expenses	76,074	78,165	83,800	72,976	83,800
End of Year Adjustment	-	-	-	-	-
Ending Fund Balance	18,968	14,803	9,168	19,992	10,192
702 CEMETERY PERPETUAL FUND					
Beginning fund balance	171,365	172,305	172,305	172,305	170,255
Total Revenues	4,740	4,384	5,000	4,950	5,000
Total Expenses	3,800	4,750	69,778	7,000	69,778
End of Year Adjustment	-	-	-	-	-
Ending Fund Balance	172,305	171,939	107,527	170,255	105,477
704 SENIOR CITIZENS FUND					
Beginning fund balance	21,219	21,219	21,219	21,219	21,219
Total Revenues	-	-	-	-	-
Total Expenses	-	-	-	-	-
End of Year Adjustment	-	-	-	-	-
Ending Fund Balance	21,219	21,219	21,219	21,219	21,219
706 GIFTS AND CONTRIBUTIONS					

	2011-2012	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
Beginning fund balance	114,007	112,955	105,957	105,957	107,957
Total Revenues	7,725	-	-	2,000	-
Total Expenses	8,777	6,998	-	-	-
End of Year Adjustment	-	-	-	-	-
Ending Fund Balance	112,955	105,957	105,957	107,957	107,957

709 SISTER CITY FUND

Beginning fund balance	44,932	14,486	1,212	14,486	1,191
Total Revenues	15,000	15,000	31,000	31,633	31,000
Total Expenses	58,742	28,274	31,000	31,633	31,000
End of Year Adjustment					
Ending Fund Balance	1,191	1,212	1,212	14,486	1,191

SUMMARY

GENERAL FUND	21,075,106
STREET AND ALLEY FUND	350,000.00
E-911 FUND FUND	230,000
REVOLVING OIL & GAS FUND	11,500
ECONOMIC DEVELOPMENT FUND	303,694
SPAY/NEUTER FUND	7,000
HOTEL/MOTEL SURCHARGE FUND	550,000
POLICE SALES TAX FUND	360,398
FIRE SALES TAX FUND	360,398
TAX INCREMENT FUND	90,000
DRUG FORFIETURE	-
DEBT SERVICE FUND	+
CAPITOL IMPROVEMENT FUND	
STREET IMPROVEMENT FUND	
SHAWNEE MUNICIPAL AUTHORITY	935,471.34
SHAWNEE AIRPORT AUTHORITY	-
W/C SELF INSURANCE FUND	660,500
LIBRARY FUND	74,000
CEMETERY PERPETUAL FUND	5,000
SENIOR CITIZENS FUND	-
GIFTS AND CONTRIBUTIONS FUND	
SISTER CITIES FUND	31,000
TOTAL ALL FUNDS	25,044,067

GENERAL FUND

Number	Description	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	ESTIMATED YEAR END	PROPOSED 2014-2015
001 4001	SALES TAX	11,003,064.00	11,344,406.00	11,300,000.00	11,700,000.00	12,131,000.00
001 4002	USE TAX	909,570.00	997,336.00	1,000,000.00	1,180,000.00	1,200,000.00
001 4003	ALCOHOLIC BEVERAGE TAX	103,692.00	111,929.00	120,000.00	127,019.77	130,000.00
001 4006	CIGARETTE TAX	238,452.00	215,397.00	250,000.00	190,000.00	200,000.00
001 4013	ONG FRANCHISE TAX	225,048.00	246,746.00	275,000.00	270,000.00	275,000.00
001 4014	OG&E FRANCHISE TAX	1,172,830.00	1,097,923.00	1,324,292.52	1,330,000.00	1,330,000.00
001 4015	SOUTHWESTERN BELL FRANCH.	73,858.00	40,212.00	75,000.00	50,000.00	50,000.00
001 4016	ALLEGIANCE COMM FRANCHISE	90,102.00	106,538.00	112,000.00	110,000.00	110,000.00
001 4017	OCCUPATIONAL TAX	17,100.00	12,600.00	17,000.00	15,600.00	17,000.00
001 4018	CVEC FRANCHISE	115,118.00	109,997.00	150,000.00	155,000.00	150,000.00
001 4049	NUISANCE / OTHER TAXES	28,658.00	61,668.00	50,000.00	60,000.00	60,000.00
	TOTAL TAXES	13,977,492.00	14,344,752.00	14,673,292.52	15,187,619.77	15,653,000.00
001 4101	FEDERAL GRANT REVENUE	151,235.00	294,824.00	100,000.00	275,000.00	150,000.00
001 4102	STATE GRANT REVENUE	83,279.00	20,072.00	-	75,000.00	-
001 4103	CIVIL DEFENSE GRANT REV.	-	-	-	-	-
001 4104	INTERLOCAL AGREE. REV.	-	-	-	-	-
001 4106	INCARCERATION COSTS	61,525.00	77,127.00	75,000.00	80,000.00	80,000.00
001 4111	SHAWNEE HOUSING AUTH./ IA	34,848.00	49,999.00	49,000.00	50,000.00	50,000.00
001 4112	INDEPEND. SCHOOL DIST./IA	72,615.00	72,615.00	72,615.00	72,615.00	72,615.00
001 4113	RE-ACT - IA	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
001 4147	LEPC GRANT REVENUE	3,602.00	3,297.00	4,000.00	4,000.00	4,000.00
001 4155	UNZER GRANT	89,780.00	94,983.00	95,018.58	95,000.00	95,000.00
001 4105	COPS GRANT	-	-	177,000.00	177,000.00	123,120.00
	SAFR GRANT	-	-	-	253,451.25	337,935.00
001 4149	OTHER INTERGOVT. REV.	1,102,748.00	1,254,657.00	1,000,000.00	1,000,000.00	1,000,000.00
	TOTAL INTERGOVERNMENTAL	1,614,632.00	1,882,574.00	1,587,633.58	2,097,066.25	1,927,670.00
001 4201	LICENSES-SMA LICENSES	17,800.00	-	-	-	-
001-4202	BUILDING PERMITS	97,935.00	101,077.00	150,000.00	150,000.00	150,000.00
001 4203	PLUMBING PERMITS	15,280.00	19,060.00	23,500.00	19,500.00	20,000.00
001 4204	ELECTRICAL PERMITS	3,135.00	3,090.00	5,000.00	4,000.00	5,000.00
	BUSINESS LICENSES	-	-	-	-	-
001 4205	ZONING PERMITS & APPLICATIONS	7,627.00	9,401.00	12,500.00	9,500.00	12,500.00
001 4206	HEATING & A/C PERMITS	15,920.00	13,160.00	15,000.00	14,200.00	15,000.00
001 4209	LAKE PERMITS	-	-	-	-	-
001 4210	REGISTRATIONS	-	-	-	-	-
001 4211	LAKESIDE INSPECTIONS	-	-	-	-	-
001 4212	PET LICENSES & POUND FEE	7,911.00	7,475.00	10,000.00	8,600.00	10,000.00
001 4215	DEMOLITION PERMITS	-	-	-	-	-
001 4216	GARAGE SALE PERMITS	12,230.00	10,308.00	14,000.00	14,000.00	14,000.00
001 4249	OTHER PERMITS	9,195.00	8,670.00	8,500.00	9,000.00	9,500.00
	TOTAL LICENSES AND PERMITS	187,033.00	172,241.00	238,500.00	228,800.00	236,000.00
001 4301	MUNICIPAL COURT FINES	569,372.00	592,128.00	650,000.00	615,000.00	650,000.00
001 4302	MUNICIPAL COURT COSTS	99,586.00	157,890.00	160,000.00	160,000.00	175,000.00
001 4304	JUVENILE ADMIN. COSTS	2,724.00	3,961.00	3,000.00	2,800.00	3,000.00
001 4305	JUVENILE FINES	7,237.00	5,594.00	7,500.00	5,000.00	6,000.00
	INCARCERATION COSTS	17.00	-	-	-	-
001 4350	VECH IMPOUND FEES	43,400.00	46,600.00	50,000.00	48,500.00	50,000.00
	TOTAL FINES	722,336.00	806,173.00	870,500.00	831,300.00	884,000.00
001 4517	INSUFFICIENT CHECK FEES	132.00	482.00	500.00	150.00	250.00
001 4550	FIRE PROTECTIONS SERVICES	-	5,833.00	-	10,000.00	10,000.00
001 4601	LAKESITE LEASE RENTAL REV	-	33,680.00	-	-	-
001 4604	COEDD BLDG. RENTAL REV.	16,597.00	14,681.00	16,600.00	15,000.00	15,000.00
001 4696	T-MOBILE TOWER RENTAL	10,164.00	10,164.00	10,500.00	10,600.00	11,000.00

Number	Description	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	ESTIMATED YEAR END	PROPOSED 2014-2015
001 4001	SALES TAX	11,003,064.00	11,344,406.00	11,300,000.00	11,700,000.00	12,131,000.00
001 4002	USE TAX	909,570.00	997,336.00	1,000,000.00	1,180,000.00	1,200,000.00
001 4003	ALCOHOLIC BEVERAGE TAX	103,692.00	111,929.00	120,000.00	127,019.77	130,000.00
001 4699	OTHER RENTAL REVENUE	8,601.00	4,601.00	4,000.00	4,601.00	4,600.00
001 4701	INTEREST INCOME	10,691.00	4,933.00	5,500.00	5,000.00	5,000.00
001 4702	INTEREST INC. - SALES TAX	10,389.00	10,216.00	12,500.00	12,000.00	1,200.00
001 4703	INTEREST INC. - USE TAX	1,032.00	972.00	1,000.00	1,000.00	1,000.00
001 4803	OIL & GAS ROYALTIES	22,978.00	12,429.00	22,500.00	13,000.00	13,000.00
001 4804	INSURANCE RECOVERY	9,777.00	14,567.00	-	2,800.00	-
001 4806	CEMETERY LOT SALES	8,269.00	11,900.00	14,000.00	12,500.00	14,000.00
001 4807	OTHER CEMETERY REVENUE	24,913.00	28,558.00	25,000.00	28,000.00	25,000.00
001 4808	FIRE RUNS	1,550.00	5,104.00	4,000.00	4,000.00	4,000.00
001 4809	SALE OF SURPLUS PROPERTY	32,163.00	71,305.00	30,000.00	19,709.00	25,000.00
001 4810	PROPERTY RESALE DISTB.	-	-	-	-	-
001 4811	MISC. GIFTS AND DONATIONS	5.00	20.00	-	-	-
001 4812	CASH LONG/SHORT	108.00	57.00	-	-	-
001-4820	PCDA REVENUE	-	4,865.00	-	-	-
001 4822	OTHER MISC. REVENUE	11,152.00	49,815.00	10,000.00	15,000.00	15,000.00
001 4823	MISC REVENUE-FINGER PRINTING	1,520.00	4,234.00	2,000.00	2,900.00	3,000.00
001 4825	REFUNDS & REIMBURSMENTS	34,308.00	46,331.00	25,000.00	32,000.00	30,000.00
001 4826	COUNTY PRISONER-REIMBURSE	-	-	-	-	-
001 4827	PROJECT HEART REVENUE	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
001 4828	PHONE REIMBURSMENTS	34.00	265.00	300.00	50.00	100.00
001 4840	PLANNING COPY/MAP FEES	39.00	300.00	250.00	175.00	200.00
001 4841	ENGINEERING COPY/SPEC. FEES	2,927.00	3,052.00	2,750.00	1,500.00	1,500.00
001 4860	SAFE ROOM REBATE REVENUE	-	-	-	-	-
001 4870	INTERDEPARTMENTAL REVENUE	-	-	-	-	-
	TOTAL OTHER REVENUE	213,349.00	344,364.00	192,400.00	195,985.00	184,850.00
001 4915	REPAYMENT OF LOAN sma	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
	TRANSFER FROM FUND BALANCE			72,099.00		
001 4925	TRANSFER FROM SMA	1,125,000.00	1,125,000.00	1,100,000.00	1,100,000.00	1,100,000.00
001 4930	TRANSFER FROM CDBG 02					
001 4943	TRNS FROM POLICE TAX FUND	343,372.00	353,362.00	355,819.55	355,819.55	369,793.00
001 4944	TRANSF FROM FIRE TAX FUND	343,373.00	353,362.00	355,819.55	355,819.55	369,793.00
001 4950	TRANSFER FROM CAPITAL IMPRV			-	-	-
001 4951	TRANSFER FROM STREET IMPV	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
	TOTAL TRANSFERS	2,161,745.00	2,181,724.00	2,233,738.09	2,161,639.09	2,189,586.00
	TOTAL REVENUE	18,876,587.00	19,731,828.00	19,796,064.20	20,702,410.11	21,075,106.00

SUMMARY-EXPENSES

DEPARTMENT	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	ESTIMATED YEAR END	PROPOSED 2014-2015
CITY MANAGER	\$ 296,492.02	\$ 427,477.00	\$ 486,471.00	\$ 468,351.28	\$ 470,703.27
CITY ATTORNEY	\$ 199,852.00	\$ 230,669.00	\$ 249,388.68	\$ 335,444.55	\$ 356,519.36
ACCOUNTING	\$ 527,493.00	\$ 508,304.00	\$ 562,113.65	\$ 495,250.00	\$ 506,290.48
INFORMATION SERVICES	\$ 362,306.00	\$ 353,870.00	\$ 395,902.95	\$ 385,750.00	\$ 398,559.53
MUNICIPAL COURT	\$ 523,446.00	\$ 517,389.00	\$ 578,756.19	\$ 551,493.00	\$ 564,405.96
CITY CLERK	\$ 278,466.43	\$ 274,509.00	\$ 323,770.62	\$ 329,650.00	\$ 332,115.82
HUMAN RESOURCES	\$ 330,124.80	\$ 341,882.00	\$ 409,362.95	\$ 390,253.00	\$ 400,634.91
COMMUNITY DEVELOP	\$ 705,941.00	\$ 692,146.00	\$ 794,301.06	\$ 785,500.00	\$ 815,203.78
POLICE ADMINISTRATION	\$ 463,029.00	\$ 494,154.00	\$ 512,788.70	\$ 562,964.95	\$ 562,964.95
POLICE PATROL	\$ 4,335,962.00	\$ 4,729,808.00	\$ 4,676,066.54	\$ 4,884,504.88	\$ 4,923,321.28
CRIMINAL INVESTIGATION	\$ 518,057.00	\$ 595,143.00	\$ 605,475.81	\$ 589,573.18	\$ 598,709.13
ANIMAL CONTROL	\$ 244,847.00	\$ 256,855.00	\$ 248,862.25	\$ 239,672.00	\$ 260,685.12
DISPATCH	\$ 532,712.00	\$ 648,483.00	\$ 670,556.48	\$ 624,375.00	\$ 647,416.01
UNZNER GRANT	\$ -	\$ 50,612.00	\$ 89,350.00	\$ 89,350.00	\$ 91,613.93
FIRE PREVENTIONS	\$ 372,367.00	\$ 622,608.00	\$ 590,904.76	\$ 579,477.83	\$ 626,066.99
FIRE SUPPRESSION	\$ 4,210,794.62	\$ 4,203,717.62	\$ 4,590,912.83	\$ 4,544,643.35	\$ 4,721,607.20
FIRE TRAINING	\$ 153,294.00	\$ 166,141.00	\$ 187,675.61	\$ 187,255.70	\$ 188,922.94
EMERGENCY MANAGEMENT	\$ 265,180.00	\$ 303,121.00	\$ 322,995.95	\$ 308,785.00	\$ 318,958.46
LEPC	\$ 1,772.00	\$ 4,465.72	\$ 5,550.00	\$ 5,550.00	\$ 5,550.00
ENGINEERING	\$ 398,297.00	\$ 419,397.00	\$ 535,483.51	\$ 472,572.90	\$ 553,387.72
STREETS	\$ 701,030.00	\$ 817,354.00	\$ 851,635.02	\$ 831,356.77	\$ 942,098.05
TRAFFIC CONTROL	\$ 255,835.00	\$ 277,879.00	\$ 284,037.91	\$ 255,752.39	\$ 293,719.59
PARKS	\$ 593,174.00	\$ 656,625.00	\$ 703,632.98	\$ 707,954.75	\$ 851,292.38
CEMETERY	\$ 183,265.00	\$ 191,523.00	\$ 197,863.13	\$ 190,448.26	\$ 201,859.76
MUNICIPAL AUDITORIUM	\$ 8,200.00	\$ 8,200.00	\$ 10,000.00	\$ 26,342.00	\$ 10,000.00
COMMUNITY CENTER	\$ 39,329.00	\$ 41,873.00	\$ 45,000.00	\$ 41,350.00	\$ 45,000.00
SENIOR CITIZENS	\$ 75,050.00	\$ 93,774.00	\$ 79,291.00	\$ 94,403.00	\$ 79,291.00
EXPO	\$ 454,674.00	\$ 548,434.00	\$ 502,963.89	\$ 525,350.00	\$ 542,576.23
EQUIPMENT SERVICES	\$ 326,349.00	\$ 370,048.00	\$ 358,762.97	\$ 358,179.28	\$ 382,596.26
BUILDING MAINTENANCE	\$ 61,756.00	\$ 79,229.00	\$ 81,718.44	\$ 77,506.63	\$ 78,064.93
TRANSFERS	\$ 74,000.00	\$ 104,000.00	\$ 124,640.00	\$ 157,000.00	\$ 104,000.00
TRANSFER TO FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 200,970.97
	\$ 17,493,094.87	\$ 19,029,690.34	\$ 20,076,234.87	\$ 20,094,019.70	\$ 21,075,106.00

**101 STREET AND ALLEY FUND
2014-2015 BUDGET REVENUES AND EXPENSES**

	Description	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	ESTIMATED YEAR END	PROPOSED 2014-2015
REVENUES						
101-4006	MOTOR VEHICLE TAX	\$ 204,262	\$ 213,671	\$ 250,000	\$ 248,614	\$ 250,000
101-4007	EXCISE TAX	\$ 55,335	\$ 54,776	\$ 57,000	\$ 55,547	\$ 57,000
	TOTAL TAXES	\$ 259,597	\$ 268,447	\$ 307,000	\$ 304,160	\$ 307,000
101-4249	OTHER PERMITS	\$ 1,175	\$ 1,470	\$ 1,000	\$ 1,300	\$ 1,250
101-4701	INTEREST INCOME	\$ -	\$ -	\$ -	\$ -	\$ -
	TRANSFER FROM GEN		\$ 175,000	\$ 50,640	\$ 30,000	\$ 30,000
1014822	OTHER MISC INCOME	\$ 2,120	\$ 11,130	\$ 6,360	\$ 6,360	\$ 6,360
	OTHER	\$ 3,295	\$ 187,600	\$ 58,000	\$ 37,660	\$ 37,610
	TOTAL INCOME	\$ 262,892	\$ 456,047	\$ 365,000	\$ 341,820	\$ 344,610
BEGINNING FUND BALANCE		\$ 11,666	\$ (81,736)	\$ 26,487	\$ 26,487	\$ 18,307
TOTAL SOURCE OF FUNDS INCL FB		\$ 274,558	\$ 374,311	\$ 391,487	\$ 368,307	\$ 362,917
EXPENDITURES						
5-0920-5320	NATURAL GAS			\$ -	\$ -	\$ -
5-0920-5321	ELECTRICITY	\$ 356,293	\$ 347,824	\$ 276,900	\$ 350,000	\$ 350,000
5-0920-5420	CAPITAL OUTLAY			\$ -	\$ -	\$ -
	TOTAL EXPENSES	\$ 356,293	\$ 347,824	\$ 285,000	\$ 350,000	\$ 350,000
ESTIMATED FUND BALANCE		\$ (81,736)	\$ 26,487	\$ 106,487	\$ 18,307	\$ 12,917
TOTAL USE OF FUNDS		\$ 274,557	\$ 374,311	\$ 391,487	\$ 368,307	\$ 362,917

**102 E-911 FUND
2014-2015 BUDGET REVENUES AND EXPENSES**

Number REVENUES	Description	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	ESTIMATED YEAR END	PROPOSED 2014-2015
102-4012	E-911	211,917	228,441	250,000	229,573	230,000
102-4701	INTEREST INCOME	-	-	-	-	-
TOTAL REVENUES		211,917	228,441	250,000	229,573	230,000
BEGINNING FUND BALANCE		285,374	400,792	428,041	428,041	477,574
TOTAL SOURCE OF FUNDS INCL FB		497,291	629,233	678,041	657,614	707,574
EXPENDITURES						
102-5-0740-5210	OFFICE & COMPUTER SUPP			-		
102-5-0740-5220	TOOLS & MINOR EQUIP			-		
102-5-0740-5325	TELEPHONE	87,548	93,285	161,000	158,040	165,000
102-5-0740-5350	SOFTWARE PURCHASES	8,951	266			
102-5-0740-	TRAINING	-		25,000	2,000	2,500
102-5-0740-5399	CONTINGENCY	-	107,641	35,000	20,000	35,000
102-50740-5450	CAPITAL OUTLAY-EQUIP			-		
TOTAL EXPENSES		96,499	201,192	221,000	180,040	202,500
ESTIMATED ENDING FUND BALANCE		400,792	428,041	457,041	477,574	505,074
TOTAL USE OF FUNDS		497,291	629,233	678,041	657,614	707,574

**103 REVOLVING GAS & OIL
2014-2015 BUDGET REVENUES AND EXPENSES**

Number	Description	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	ESTIMATED YEAR END	PROPOSED 2014-2015
REVENUES						
103-4207	DRILLING PERMITS	-	-	-	-	-
103-4208	RENEWAL PERMITS	10,500	10,500	10,250	11,500	11,500
103-4701	INTEREST INCOME			100	100	-
	TOTAL REVENUE	10,500	10,500	10,250	11,500	11,500
BEGINNING FUND BALANCE		233,779	244,279	254,779	254,779	266,279
TOTAL SOURCE OF FUNDS INCLUDING FUND BALANCE		244,279	254,779	265,029	266,279	277,779
EXPENSES						
103-5-0710-5314	INSPECTIONS & TESTING	-	-	10,500	-	10,250
103-5-0710-5353	LEGAL ADVERTISING	-	-	-	-	-
103-5-0710-5399	CONTINGENCY	-	-	500	-	-
	TOTAL EXPENSES	-	-	11,000	-	10,250
ESTIMATED FUND BALANCE		244,279	254,779	254,029	266,279	267,529
TOTAL USE OF FUNDS		244,279	254,779	265,029	266,279	277,779

104 ECONOMIC DEVELOPMENT FUND
2014-2015 BUDGET REVENUES AND EXPENSES

REVENUES	Description	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	ESTIMATED YEAR END	PROPOSED 2014-2015
104-4001	SALES TAX	275,077	283,610	283,228	294,557	303,394
104-4702	STATE GRANT REVENUE	-	-	-	-	-
104-4701	INTEREST INCOME	32	-	300	-	-
104-4702	INTEREST INCOME-SALES TAX	260	255	-	300	300
104-4916	TRANSFER FROM CAP IMPROV	-	-	-	-	-
	TOTAL REVENUE	275,368	283,865	283,528	294,857	303,694
BEGINNING FUND BALANCE		137,073	151,441	154,705	154,705	209,060
TOTAL SOURCE OF FUNDS INCLUDING FUND BALANCE		<u>412,441</u>	<u>435,306</u>	<u>438,233</u>	<u>449,562</u>	<u>512,754</u>
EXPENSES						
104-5-1310-5330	COMMUNITY SERVICE CONTRS	-	-	-	-	-
104-5-1310-5339	OTHER CONTRACTUAL SERVICES	50,000	54,165	50,000	45,835	50,000
104-5-1310-5368	INDUSTRIAL DEVL CONTRACT	196,000	212,333	212,333	179,667	231,000
104-5-1310-5369	INDUSTRIAL DEV GRANTS	-	-	-	-	-
	TOTAL EXPENSES	246,000	266,498	262,333	225,502	281,000
TRANSFERS						
104-5-5030-5326	TRANSFER TO SAA	-	-	-	-	-
104-5-5030-5627	TRANSFER TO SCCDA	-	-	-	-	-
104-5-5030-5640	PYMNTS TO UNIT SCCD	-	-	-	-	-
104-5-5030-5641	TRANSFER TO SISTER CITIES	15,000	15,000	15,000	15,000	15,000
	TOTAL ECONOMIC DEVELOP	261,000	281,498	277,333	240,502	296,000
ESTIMATED ENDING FUND BALANCE		151,441	154,705	160,900	209,060	216,754
TOTAL USE OF FUNDS		<u>412,441</u>	<u>436,203</u>	<u>438,233</u>	<u>449,562</u>	<u>512,754</u>

105 SPAY AND NEUTER FUND
2014-2015 BUDGET REVENUES AND EXPENSES

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	ESTIMATED YEAR END	PROPOSED 2014-2015
4701	INTEREST INCOME	-	-	150	-	-
	TOTAL INTEREST INCOME	-	-	150	-	-
4814	SPAY/NEUTER REVENUE	6,959	7,459	6,750	7,000	7,000
	TOTAL REVENUES	6,959	7,459	6,750	7,000	7,000
	TOTAL SPAY/NEUTER FUND	6,959	7,459	6,900	7,000	7,000
BEGINNING FUND BALANCE		13,725	13,725	15,761	15,761	17,261
TOTAL SOURCE OF FUNDS INCLUDING FUND BALANCE		20,684	21,184	22,661	22,761	24,261
EXPENSES						
5-0640-5339	OTHER CONTRACTUAL SERVICES			-	-	-
	TOTAL OTHER CONTRACTUAL SERVICES			-	-	-
5-0640-5366	SPAY/NEUTER EXP/REFUNDS	5,249	5,423	5,000	5,500	5,500
	TOTAL SPAY/NEUTER EXP/REFUNDS	5,249	5,423	5,000	5,500	5,500
	TOTAL EXPENDITURES FOR SPAY/NEUTER	5,249	5,423	5,000	5,500	5,500
ESTIMATED FUND BALANCE		13,725	15,761	17,661	17,261	18,761
TOTAL USE OF FUNDS		18,974	21,184	22,661	22,761	24,261

106 HOTEL/MOTEL SURCHARGE FUND
2014-2015 BUDGET REVENUES AND EXPENSES

REVENUES						
ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	ESTIMATED YEAR END	PROPOSED 2014-2015
4004	HOTEL/MOTEL SURCHARGE	472,084	561,558	385,000	564,155	550,000
	TOTAL HOTEL/MOTEL SURCHARGE	472,084	561,558	385,000	564,155	550,000
4102	STATE GRANT REVENUE	4,000	2,000	5,000	-	-
	TOTAL STATE GRANT REVENUE	4,000	2,000	5,000	-	-
	TOTAL HOTEL/MOTEL SURCHARGE FD	476,084	563,558	390,000	564,155	550,000
BEGINNING FUND BALANCE		20,714	58,609	15,560	15,560	21,203
TOTAL SOURCE OF FUNDS INCLUDING FUND BALANCE		496,798	622,167	405,560	579,715	571,203
EXPENSES						
5-5020-5339	OTHER CONTRACTUAL SERVICES	438,189	606,607	372,500	558,513	544,500
5-5020-5399	CONTINGENCY				-	5,500
	TOTAL OTHER SERVICES & CHARGES	438,189	606,607	372,500	558,513	550,000
ESTIMATED FUND BALANCE		58,609	15,560	33,060	21,203	21,203
TOTAL USE OF FUNDS		496,798	622,167	405,560	579,715	571,203

**107 POLICE SALES TAX FUND
2013-2014 BUDGET REVENUES AND EXPENSES**

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	ESTIMATED YEAR END	PROPOSED 2014-2015
4001	SALES TAX	343,846	354,513	361,253	359,021	360,098
	TOTAL SALES TAX	343,846	354,513	361,253	359,021	360,098
4701	INTEREST INCOME	40	4	0	0	-
4702	INTEREST INC. - SALES TAX	325	319	360	330	300
	TOTAL INTEREST INCOME	365	323	360	330	300
	TOTAL SALES & INTEREST INCOME	344,211	354,836	361,613	359,351	360,398
BEGINNING FUND BALANCE		43,558	44,397	44,397	44,397	44,727
TOTAL SOURCE OF FUNDS INCLUDING FUND BALANCE		387,769	399,233	406,010	403,748	405,125
EXPENSES						
5-0620-5399	CONTINGENCY			-	-	-
	TOTAL CONTINGENCY			-	-	-
5-5030-5601	TRANSFERS TO GENERAL FUND	343,372	353,362	361,253	359,021	360,098
	TOTAL TRANSFER TO OTHER FUNDS	343,372	353,362	361,253	359,021	360,098
	TOTAL CONTINGENCY & TRANSFERS	343,372	353,362	361,253	359,021	360,098
ESTIMATED ENDING FUND BALANCE		44,397	44,397	44,757	44,727	45,027
TOTAL USE OF FUNDS		387,769	397,759	406,010	403,748	405,125

**108 FIRE SALES TAX FUND
2014-2015 BUDGET REVENUES AND EXPENSES**

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	ESTIMATED YEAR END	PROPOSED 2014-2015
4001	SALES TAX	343,846	354,513	361,253	359,021	360,098
	TOTAL SALES TAX	343,846	354,513	361,253	359,021	360,098
4701	INTEREST INCOME	40	4	0	0	-
4702	INTEREST INC. - SALES TAX	325	319	360	330	300
	TOTAL INTEREST INCOME	365	323	360	330	300
	TOTAL SALES & INTEREST INCOME	344,211	354,836	361,613	359,351	360,398
BEGINNING FUND BALANCE		43,558	44,397	44,397	44,397	44,727
TOTAL SOURCE OF FUNDS INCLUDING FUND BALANCE		387,769	399,233	406,010	403,748	405,125
EXPENSES						
5-0620-5399	CONTINGENCY			-	-	-
	TOTAL CONTINGENCY			-	-	-
5-5030-5601	TRANSFERS TO GENERAL FUND	343,372	353,362	361,253	359,021	360,098
	TOTAL TRANSFER TO OTHER FUNDS	343,372	353,362	361,253	359,021	360,098
	TOTAL CONTINGENCY & TRANSFERS	343,372	353,362	361,253	359,021	360,098
ESTIMATED ENDING FUND BALANCE		44,397	44,397	44,757	44,727	45,027
TOTAL USE OF FUNDS		387,769	397,759	406,010	403,748	405,125

**112 TAX INCREMENT FINANCE FUND
2013-2014 BUDGET REVENUES AND EXPENSES**

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	ESTIMATED YEAR END	PROPOSED 2014-2015
4008	AD VALOREM TAXES	74,245	104,635	90,000	92,046	90,000
	TOTAL TAXES	74,245	104,635	90,000	92,046	90,000
4701	INTEREST INCOME	-	-	500	-	-
	TOTAL INTEREST INCOME			500	-	-
	TOTAL REVENUES	74,245	104,635	90,500	92,046	90,000
BEGINNING FUND BALANCE		211,780	286,025	390,660	481,160	573,206
TOTAL SOURCE OF FUNDS INCLUDING FUND BALANCE		286,025	390,660	481,160	573,206	663,206
	EXPENSES			-	-	500
ESTIMATED ENDING FUND BALANCE		286,025	390,660	481,160	573,206	662,706
TOTAL USE OF FUNDS		286,025	390,660	481,160	573,206	663,206

113 DRUG FORFEITURE FUND
2014-2015 BUDGET REVENUES AND EXPENSES

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	ESTIMATED YEAR END	PROPOSED 2014-2015
4107	DRUG FORFEITURE	-	-	-	8,900	-
	TOTAL TAXES	-	-	-	8,900	-
4701	INTEREST INCOME	-	-	-	-	-
	TOTAL INTEREST INCOME	-	-	-	-	-
	TOTAL REVENUES	-	-	-	8,900	-
BEGINNING FUND BALANCE		465	465	465	465	9,365
TOTAL SOURCE OF FUNDS INCLUDING FUND BALANCE		465	465	465	9,365	9,365
EXPENSES						-
ESTIMATED FUND BALANCE 06/30/14		465	465	465	9,365	9,365
TOTAL USE OF FUNDS		465	465	465	9,365	9,365

201 DEBT SERVICE FUND
2013-2014 BUDGET REVENUES AND EXPENSES

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2012-2013	ESTIMATED YEAR END	PROPOSED 2014-2015
4008	AD VALOREM TAXES- CURRENT	-	-	-	-	-
4009	AD VALOREM TAXES- PRIOR	-	-	-	-	-
4010	PAYMENT IN LIEU OF TAXES THIRD PENNY DEBT	-	-	-	-	-
4701	INTEREST INCOME	-	-	-	-	-
	TOTAL INTEREST INCOME	-	-	-	-	-
	TOTAL REVENUES	-	-	-	-	-
BEGINNING FUND BALANCE		86,965	86,965	86,965	86,965	86,965
TOTAL SOURCE OF FUNDS INCLUDING FUND BALANCE		<u>86,965</u>	<u>86,965</u>	<u>86,965</u>	<u>86,965</u>	<u>86,965</u>
EXPENSES						
ESTIMATED FUND BALANCE		86,965	86,965	86,965	86,965	86,965
TOTAL USE OF FUNDS		<u>86,965</u>	<u>86,965</u>	<u>86,965</u>	<u>86,965</u>	<u>86,965</u>

**301 CAPITAL IMPROVEMENT
2013-2014 BUDGET REVENUES**

ACCOUNT NUMBER	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	ESTIMATED YEAR END	PROPOSED 2014-2015
4001 SALES TAX	2,131,844	2,197,979	2,191,452	2,307,772	2,334,881
TOTAL TAXES	2,131,844	2,197,979	2,191,452	2,307,772	2,334,881
4101 FEDERAL GRANT REVENUE	-	-	-	-	-
4102 STATE GRANT REVENUE	-	-	-	-	-
OTHER FUNDING SOURCES	-	17,375	-	217,042	-
TOTAL REVENUES	-	17,375	-	-	-
4701 INTEREST INCOME	143,560	4,493	12,500	5,000	-
4702 INTEREST INC-SALES TAX	-	-	-	-	-
4703 TRANSFERS IN	1,749,714	1,397,907	150,000	1,740,000	150,000
TOTAL INTEREST/TRANSFERS	1,893,274	1,402,399	162,500	1,745,000	150,000
TOTAL REVENUES	4,025,118	3,617,753	2,353,952	4,052,772	2,484,881
BEGINNING FUND BALANCE	1,639,271	397,290	1,590,000	1,441,980	1,448,700
TOTAL SOURCE OF FUNDS	5,664,389	4,015,043	3,943,952	5,494,752	3,933,581

**301 CAPITAL IMPROVEMENT
2013-20143 BUDGET EXPENSES**

DESCRIPTION	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	ESTIMATED YEAR END	PROPOSED 2014-2015
CITY MANAGER	-	-	-	2,400	-
FINANCE	3,167	7,807	-	38,178	-
INFORMATION SYSTEMS	170,835	187,474	246,000	150,000	170,800
MUNICIPAL COURT	-	-	-	34,000	-
CITY CLERK	-	6,410	-	-	-
HUMAN RESOURCES	-	-	-	-	-
CODE ENFORCEMENT	40,132	64,174	156,099	20,437	150,000
PLANNING	-	-	-	-	-
POLICE ADMINISTRATION	165,210	8,824	-	571,735	-
POLICE PATROL	166,105	470,736	212,400	114,036	298,542
CRIMINAL INVESTIGATION	4,975	-	7,200	5,000	5,600
ANIMAL CONTROL	35,276	6,126	-	-	10,000
POLICE DISPATCH	-	2,800	10,000	-	11,600
FIRE PREVENTION	10,527	89,884	-	17,000	15,600
FIRE SUPPRESSION	38,276	143,933	652,400	440,130	356,500
FIRE TRAINING	9,286	8,998	35,000	5,500	-
EMERGENCY MANAGEMENT	101,488	145,253	63,116	150,000	146,175
ENGINEERING	-	-	-	-	-
STREETS	72,160	162,778	68,500	260,000	195,000
TRAFFIC	-	-	54,400	5,500	27,500
PARKS	135,000	791,300	193,000	343,496	131,700
CEMETERY	1,500	20,510	15,900	1,018	9,300
LIBRARY	5,994	-	-	-	-
MUNICIPAL AUDITORIUM	22,659	182	260,000	101,402	495,000
COMMUNITY CENTER	49,220	-	60,000	5,040	10,500
SENIOR CTIZENS	49,220	4,735	39,000	12,774	-
EXPO OPERATIONS	2,330,155	150,505	100,000	197,240	100,000
EQUIPMENT SERVICES	31,201	6,600	5,500	3,000	5,500
BUILDING MAINTENANCE	8,654	10,836	54,000	45,000	20,000
DEBT SERVICES -	121,895	204,061	1,711,437	1,482,246	1,625,704
DEBT SERVICE -PROPOSED DEBT	-	-	-	-	-
TRANSFERS\	588,686	1,126,306	-	-	-
	4,161,618	3,620,233	3,943,952	4,005,131	3,785,021
FUND BALANCE	1,502,771	394,810	-	1,489,621	148,561
TOTAL USES OF FUNDS	5,664,389	4,015,043	3,943,952	5,494,752	3,933,581

	ROLLOVER	NEW MONEY
MAJOR CAPITAL		
ACCESS CONTROL UPGRADES	\$	10,000.00
ANNUAL SERVER REPLACEMENT	\$	32,000.00
	\$	42,000.00
MINOR EQUIPMENT		
ANNUAL DESKTOP	\$	66,800.00
NETWORK UPGRADES	\$	10,000.00
POLICE MOBILE LAPTOPS	\$	36,000.00
TABLET SYSTEMS DEPLOYMENTS	\$	16,000.00
	\$	128,800.00
TOTAL INFORMATION	\$	170,800.00
COMMUNITY DEVELOPMENT		
WAYFINDING	\$ 150,000.00	
TOTAL DEVELOPMENT	\$	-
FIRE PREVENTION		
REPLACE BEDDING LOCKERS	\$	4,650.00
REPLACE PERSONAL LOCKERS	\$	6,950.00
REPLACE TREADMILL	\$	4,000.00
TOTAL FIRE PREVENTION-MINOR	\$	15,600.00
FIRE SUPPRESSION		
REPLACE SCBA AND MASKS	\$ 27,000.00	\$ 33,000.00
SUV-DEPUTY CHIEF		\$ -
REPLACE ENGINE 3	\$ 177,000.00	\$ 100,000.00
TOTAL MAJOR EQUIPMENT	\$	133,000.00
REPLACEMENT FIRE HOSE	\$	5,000.00
FIREFIGHT APPLIANCES	\$	5,000.00
REPLACEMENT BEDS	\$	7,000.00
REPLACE UTILITY CHAIRS	\$	2,500.00
TOTAL MINOR EQUIPMENT	\$	19,500.00
TOTAL FIRE	\$	168,100.00
EMERGENCY MANAGEMENT		

	ROLLOVER	NEW MONEY
MAJOR CAPITAL		
ANTENNA MOUNTING APPARATUS FOR NORTH SIDE	\$	11,000.00
ANTENNA AND RF TRANSMISSION FOR NS	\$	6,500.00
APX 6500 DASH MOUNT RADIOS	\$	36,150.00
MOTOROLA APX 6000 RADIOS	\$	21,300.00
STAND BY GENERATOR FOR NS	\$	35,000.00
TRANSMITTER BUILDING	\$	22,075.00
PORTABLE LIGHTING TOWERS	\$	9,500.00
	\$	141,525.00
MINOR EQUIPMENT		
CONEX STORAGE CONTAINER	\$	2,000.00
REPLACE AMATEUR RADIO TRANSCEIVERS	\$	1,000.00
CHAIR FOR EM DIRECTOR	\$	850.00
RESCUE ROPE AND BELAY RACK	\$	200.00
STRETCHER BASKET	\$	600.00
	\$	4,650.00
TOTAL EMERGENCY MANAGEMENT	\$	146,175.00
Administration		
Capital Outlay Vehicles		
Police Units	\$	114,000.00
Outfit Units	\$	103,044.00
	\$	217,044.00
POLICE PATROL		
Capital Outlay Bldg/imp	\$	-
Capital Outlay Equipment		
Ballistic Vests	\$	14,000.00
Colt Commando M-4 Rifles	\$	2,400.00
Night Vision	\$	6,000.00
Tasers	\$	4,000.00
Tactical Vests	\$	12,498.00
Lapel Cameras	\$	3,000.00
APX 6000 handheld radios	\$	18,000.00
Brazo Ticket Machines	\$	14,000.00
Tact Team Gear	\$	10,000.00
Bike Gear	\$	2,000.00
Optics	\$	4,000.00
Scanners-Records area	\$	2,400.00
	\$	92,298.00
CRIMINAL INVESTIGATION		
Capital Outlay - Equipment		
Scanners	\$	1,600.00
Evidence Shelving	\$	4,000.00
	\$	5,600.00
ANIMAL CONTROL		

	ROLLOVER	NEW MONEY
MAJOR CAPITAL		
Capital Outlay Bldg/imp		
Facility repairs/upgrades	\$	5,000.00
	\$	5,000.00
DISPATCH		
Capital Outlay Bldg/imp		
Facility repairs/upgrades	\$	5,000.00
	\$	5,000.00
Capital Outlay Equipment		
Fax Machine	\$	800.00
	\$	800.00
TOTAL POLICE	\$	325,742.00
ENGINEERING		
Salt and Mixing BARN (BUILDING)	\$	65,000.00
TOTAL CONSTRUCTION	\$	65,000.00
1 TON 4X4 WITH FLAT BED		
TANDUM DUMP TRUCK	\$	-
TRACKHOE	\$	130,000.00
TOTAL MAJOR EQUIPMENT	\$	130,000.00
TOTAL STREETS	\$	195,000.00
CRANE		
POWER WASHER	\$	20,000.00
	\$	7,500.00
TOTAL TRAFFIC	\$	27,500.00
PARKS		
TENNIS COURT MAINTENANCE	\$	20,000.00
INTERIOR REPAIR SANTA FE	\$	10,000.00
INTERIOR REPAIR SANTA FE	\$ 10,000.00	
PARK UPGRADES	\$ 44,000.00	
PAVILION ELECTRIC	\$ 2,700.00	
TOTAL CONSTRUCTION	\$	30,000.00
ALAMO BUZZ BAR		
PLAYGROUND EQUIPMENT MAINT	\$	15,000.00
RV CAMPING AREA	\$	25,000.00
	\$	-
TOTAL MAJOR EQUIPMENT	\$	40,000.00
MIG WELDER		
WOOD CHIPPER	\$	1,000.00
	\$	4,000.00

	ROLLOVER	NEW MONEY	
MAJOR CAPITAL			
	\$	5,000.00	
TOTAL PARKS	\$	75,000.00	
CEMETARY			
CHEMICAL CABINETS	\$	2,500.00	
FRONT WHEELS FOR 60 IN MOWER	\$	600.00	
MESSAGE CENTER	\$	2,500.00	
MONUMENT PLACER	\$	1,500.00	
WEED EATERS	\$	700.00	
WOOD CHIPPER	\$	1,500.00	
TOTAL MINOR EQUIPMENT	\$	9,300.00	
TOTAL CEMETARY	\$	9,300.00	
AUDITORIUM HEAT AND AIR	\$	175,000.00	
AUDITORIUM HEAT AND AIR	\$ 250,000.00		
COOED BUILDING HEAT AND AIR	\$	10,000.00	
ROOF COED	\$	60,000.00	
TOTAL AUDITORIUM	\$	245,000.00	
COMMUNITY CENTER			
INTERIOR PAINT	\$	5,000.00	
NEW CHAIRS	\$	5,500.00	
TOTAL COMMUNITY CENTER	\$	10,500.00	
EQUIPMENT MAINT			
NEW 12000 LB LIFT	\$	5,500.00	
TOTAL EQUIPMENT MAINT	\$	5,500.00	
BUILDING MAINTENANCE			
LIGHT FIXTURE	\$	10,000.00	
PAINTING AND REPAIR ON INTERIOR	\$	10,000.00	
TOTAL BUILDING MAINTENANCE	\$	20,000.00	
EXPO	\$	100,000.00	
TOTAL	\$ 660,700.00	\$ 1,498,617.00	\$ 2,159,317.00

**302 CAPITAL IMPROVEMENT
2014-2015 BUDGET REVENUES**

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	ESTIMATED YEAR END	PROPOSED 2014-2015
4001	SALES TAX	2,401,829	2,481,589	2,463,697	2,675,000	2,537,608
	TOTAL TAX	2,401,829	2,481,589	2,463,697	2,675,000	2,537,608
4701	INTEREST INCOME	216,846	24,064	25,000	60,000	20,000
	INTEREST INCOME-SALES TAX	37,697		-	13,000	-
	TRANSFERS	-	2,145,384	1,775,000	165,600	4,380,000
	TOTAL INTEREST	216,846	2,169,448	1,800,000	238,600	4,400,000
	TOTAL REVENUES	2,618,675	4,651,037	4,263,697	2,913,600	6,937,608
	BEGINNING FUND BALANCE	6,922,386	6,011,972	4,835,021	4,835,021	1,789,621
	TOTAL SOURCE OF FUNDS	9,541,061	10,663,009	9,098,718	7,748,621	8,727,229

**302 STREETS IMPROVEMENT FUNDS
2014-2015 BUDGET EXPENSES**

DESCRIPTION	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	ESTIMATED YEAR END	PROPOSED 2014-2015
PLANNING			-		-
ENGINEERING	998,300	1,144,544	2,025,000	675,000	520,000
STREET PROJECT- OVERLAY PROJECTS	207,926	2,609,269	1,050,000	295,000	3,580,000
STREET REHAB PROJECTS	-				
OTHER PROJECTS	1,116,521	1,329,451	1,050,000	375,000	750,000
STREETS	914,559	565,626	150,000	178,500	1,900,000
TRAFFIC CONTROL	64,369	-	100,000	550,000	249,000
TRANSERS	67,113	79,098	120,000	5,500	-
PROPOSED NEW DEBT	204,167	100,000	100,000	100,000	100,000
TOTAL	3,572,954	5,827,988	4,595,000	2,179,000	7,099,000
FUND BALANCE	5,968,107	4,835,021	4,503,718	5,569,621	1,628,229
TOTAL USES OF FUNDS	9,541,061	10,663,009	9,098,718	7,748,621	8,727,229

New Projects

ADA HANDICAP RAMNPS & SIDEWALKS	\$ 225,000.00
AVEDIS SIDEWALK PROJECT	\$ 250,000.00
SIGNAGE UPGRANDE	\$ 45,000.00
TOTAL ENGINEERING- GENERAL CONSTRUCTION	\$ 520,000.00
REHAB ASPHALT STREET PROJECTS- 2014-2015	\$ 400,000.00
KICKAPOO SPUR TO FARRELL	\$ 1,600,000.00
PECAN GROVE ROAD	\$ 249,000.00
RAHAB CONC STREET PROJCT 2014-2015	\$ 350,000.00
REPAIR AND MAINT MATERIAL	\$ 100,000.00
TRANSFER TO GENERAL	\$ 100,000.00
TOTAL STREET CONSTRUCTION	\$ 2,799,000.00

601 WORK COMP SELF-INSURANCE FUND
2013-2014 REVENUES

ACCOUNT NUMBER	REVENUES DESCRIPTION	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	ESTIMATED YEAR END	PROPOSED 2014-2015
4701	INTEREST INCOME	214	-	-	-	-
	TOTAL INTEREST					
4820	CHARGES FOR SERVICES	671,249	727,622	650,000	650,000	650,000
4822	OTHER MISC REVENUE	-	-	10,500	45,000	10,500
4825	REFUND & REIMBURSEMENTS	16,291	2,500	-	-	-
	TOTAL OTHER REVENUES	687,539	730,122	660,500	695,000	660,500
	TOTAL REVENUES	687,753	730,122	660,500	695,000	660,500
	BEGINNING FUND BALANCE	487,110	466,516	466,516	466,516	544,016
	TOTAL SOURCE OF FUNDS INCLUDING FUND BALANCE	<u>1,174,863</u>	<u>1,196,638</u>	<u>1,127,016</u>	<u>1,161,516</u>	<u>1,204,516</u>
EXPENSES	WORK COMP	708,347	785,826	650,000	617,500	660,500
	ESTIMATED ENDING FUND BALANCE	466,516	410,812	477,016	544,016	544,016
	TOTAL USE OF FUNDS	<u>1,174,863</u>	<u>1,196,638</u>	<u>1,127,016</u>	<u>1,161,516</u>	<u>1,204,516</u>

701 LIBRARY FUND
2014-2015 REVENUES/EXPENSES

ACCOUNT NUMBER	REVENUES DESCRIPTION	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	ESTIMATED YEAR END	PROPOSED 2014-2015
4701	INTEREST INCOME				-	-
	TOTAL INTEREST INCOME				-	-
4901	TRANSFER FROM GENERAL FUND	74,000	74,000	74,000	74,000	74,000
	TOTAL REVENUES	74,000	74,000	74,000	74,000	74,000
BEGINNING FUND BALANCE		21,042	18,968	18,968	18,968	19,992
TOTAL SOURCE OF FUNDS INCLUDING FUND BAL		95,042	92,968	92,968	92,968	93,992
EXPENSES	LIBRARY	76,074	78,165	83,800	72,976	83,800
FUND BALANCE		18,968	14,803	9,168	19,992	10,192
TOTAL USE OF FUNDS		95,042	92,968	92,968	92,968	93,992

**702 CEMETERY PERPETUAL FUND
2014-2015 REVENUES/EXPENSES**

ACCOUNT NUMBER	REVENUES DESCRIPTION	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	ESTIMATED YEAR END	PROPOSED 2014-2015
4701	INTEREST INCOME			500	250	500
	TOTAL INTEREST			500	250	500
4806	CEMETERY LOT SALES	1,181	1,500	1,500	1,200	1,500
4807	OTHER CEMETERY REVENUE	3,559	2,884	3,000	3,000	3,000
4811	MISC GIFTS AND DONATIONS			-	500	-
	TOTAL OTHER REVENUES	4,740	4,384	4,500	4,700	4,500
	TOTAL CEMETERY PERPETUAL FUND	4,740	4,384	5,000	4,950	5,000
BEGINNING FUND BALANCE		171,365	172,305	172,305	172,305	170,255
TOTAL SOURCE OF FUNDS INCLUDING FUND BALANCE		176,105	176,689	177,305	177,255	175,255
EXPENSES CEMETERY		3,800	4,750	69,778	7,000	69,778
FUND BALANCE		172,305	172,305	107,527	170,255	105,477
TOTAL USE OF FUNDS		176,105	177,055	177,305	177,255	175,255

704 SENIOR CITIZENS FUND
2013-2014 REVENUES/EXPENSES

ACCOUNT NUMBER	REVENUES DESCRIPTION	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	ESTIMATED YEAR END	PROPOSED 2014-2015
	4701 INTEREST INCOME	-	-	-	-	-
	TOTAL INTEREST	-	-	-	-	-
	TOTAL CEMETERY PERPETUAL FUND	-	-	-	-	-
	BEGINNING FUND BALANCE	21,219	21,219	21,219	21,219	21,219
	TOTAL SOURCE OF FUNDS INCLUDING FUND BALANCE	21,219	21,219	21,219	21,219	21,219
EXPENSES	SENIOR CITIZENS	-	-	600	-	-
	FUND BALANCE	21,219	21,219	20,619	21,219	21,219
	TOTAL USE OF FUNDS	21,219	21,219	21,219	21,219	21,219

**706 GIFTS AND CONTRIBUTIONS
2013-2014 REVENUES/EXPENSES**

ACCOUNT NUMBER	REVENUES DESCRIPTION	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	ESTIMATED YEAR END	PROPOSED 2014-2015
4403	DONATIONS-JR LIVESTOCK SHOW	3,175	-	-	-	-
4411	BRICK SALES-CELLIF PARK	-	-	-	-	-
4420	DONATIONS-POLICE DEPT	-	-	-	-	-
4423	DONATIONS-FIRE DEPT	-	-	-	-	-
4424	DONATIONS-JULY 4 ENTERTAIN	-	-	-	-	-
4432	DONATIONS-SAFE COMMUNITIES	-	-	-	-	-
4445	DONATIONS-HORSES IN THE CITY	-	-	-	-	-
4446	DONATIONS-YOUTH AVIATIONS	-	-	-	2,000	-
4448	DONATIONS-ANIMAL SHELTER	-	-	-	-	-
4449	DONATIONS-SKATE PARK	-	-	-	-	-
	TOTAL GIFTS AND DONATIONS	3,175	-	-	2,000	-
4701	INTEREST INCOME	-	-	-	-	-
4722	INVEST INCOME-JR LIVESTOCK	4,550	-	-	-	-
	TOTAL INTEREST	4,550	-	-	-	-
	TOTAL REVENUES	7,725	-	-	2,000	-
	BEGINNING FUND BALANCE	114,007	112,955	105,957	105,957	107,957
	TOTAL SOURCE OF FUNDS INCLUDING FUND BALANCE	121,732	112,955	105,957	107,957	107,957
	EXPENSE GIFTS AND CONTRIBUTIONS	8,777	6,998	-	-	-
	FUND BALANCE	112,955	105,957	105,957	107,957	107,957
	TOTAL USE OF FUNDS	121,732	112,955	105,957	107,957	107,957

709 SISTER CITIES FUND
2013-2014 REVENUES/EXPENSES

ACCOUNT NUMBER	REVENUES DESCRIPTION	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	ESTIMATED YEAR END	PROPOSED 2014-2015
	4404 DONATIONS-SISTERS CITIES	-	-	-	-	-
	4405 COLLECTIONS-JAPAN TRIP	0	1,633	16,000	16,633	16,000
	4407 SISTER CITIES DINNER	-	-	-	-	-
	4429 DELEGATION ACTIVITIES	-	-	-	-	-
	TOTAL GIFTS AND DONATIONS	0	0	16,000	16,633	16,000
	4701 INTEREST INCOME	0	0	-	-	-
	TOTAL INTEREST	0		-	-	
	4701 TRANSFER IN	15,000	15,000	15,000	15,000	15,000
	TOTAL REVENUE	15,000	15,000	31,000	31,633	31,000
BEGINNING FUND BALANCE		44,932	14,486	1,212	14,486	1,191
TOTAL SOURCE OF FUNDS INCLUDING FUND BALANCE		59,933	29,486	32,212	46,119	32,191
EXPENSES	SISTER CITIES	58,742	28,274	31,000	31,633	31,000
FUND BALANCE		14,486	1,212	1,212	1,191	1,191
TOTAL USE OF FUNDS		73,228	29,486	32,212	32,824	32,191