

## Fund: 101 GENERAL FUND

ACCOUNT CLASSIFICATION AND DEPARTMENT	DESCRIPTION	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 APPROVED BUDGET
Fund: 101 GENERAL FUND				
ESTIMATED REVENUES				
Dept 000.00	SUREPLUS FROM FUND BALANCE			270,470
Totals for dept 000.00-				270,470
Dept 215.00-CLERK	CHARGES FOR SERVICES	287	8,510	6,250
Totals for dept 215.00-CLERK		287	8,510	6,250
Dept 254.00-TREASURER/FINANCE	ADMIN CONTR FR OTHER FUNDS	546,190	1,129,280	1,142,990
	FRINGE BENEFITS	6,600	6,600	6,600
	CHARGES FOR SERVICES - FEES	1,145	860	750
	CHARGES FOR SERVICES-SALES	6		
	CHARGES FOR SERVICES	88,510	89,525	88,160
	CONTRIBUTIONS FROM OTHER FUNDS	144,333	138,960	139,240
	INTEREST INCOME	7,774	6,000	6,000
	LICENSE AND PERMITS	114,749	91,905	99,500
	RENTALS	39,234	39,235	39,235
	STATE REVENUE SHARING	668,958	685,000	700,000
	SUNDRY	6		5,000
	TAX REVENUE	2,824,211	2,856,790	2,880,750
Totals for dept 254.00-TREASURER/FINANCE		4,441,716	5,044,155	5,108,225
Dept 271.00-FORESTRY	CHARGES FOR SERVICES	29,770	29,770	29,770
	DONATIONS FROM PRIVATE SOURCES	1,950	4,500	
	GRANT REVENUE	3,000	3,015	
Totals for dept 271.00-FORESTRY		34,720	37,285	29,770
Dept 276.00-CEMETERY	CHARGES FOR SERVICES - FEES	18,481	15,025	15,025
	CHARGES FOR SERVICES-SALES	5,602	5,000	5,000
	CHARGES FOR SERVICES	19,200	16,500	16,500
	CONTRIBUTIONS FROM OTHER FUNDS	676	700	675
Totals for dept 276.00-CEMETERY		43,959	37,225	37,200
Dept 301.00-POLICE DEPARTMENT	CHARGES FOR SERVICES - FEES	4,216	3,600	3,835
	CHARGES FOR SERVICES	19,254	23,410	21,930
	DONATIONS FROM PRIVATE SOURCES	21,046	4,010	2,000
	FINES AND FORFEITURES	25,885	29,250	35,600
	GRANT REVENUE	4,368	4,240	4,455
	LICENSE AND PERMITS	4,585	4,570	4,000
	SUNDRY	3,043	2,305	
Totals for dept 301.00-POLICE DEPARTMENT		82,397	71,385	71,820
Dept 336.00-FIRE DEPARTMENT	CHARGES FOR SERVICES - FEES	181,320	165,805	170,030
	CHARGES FOR SERVICES	39	30	
	FINES AND FORFEITURES	1,200	1,200	1,200
	LICENSE AND PERMITS	3,675	3,000	3,000
	SUNDRY	1,635	675	
Totals for dept 336.00-FIRE DEPARTMENT		187,869	170,710	174,230
Dept 528.00-REFUSE COLLECTION	CHARGES FOR SERVICES - FEES	334,152	342,000	347,640
	CONTRIBUTIONS FROM OTHER FUNDS	7,937	7,750	7,875
Totals for dept 528.00-REFUSE COLLECTION		342,089	349,750	355,515
Dept 747.00-COMMUNITY GARDEN	CHARGES FOR SERVICES-SALES	730	375	375
Totals for dept 747.00-COMMUNITY GARDEN		730	375	375
Dept 751.00-RECREATION	DONATIONS FROM PRIVATE SOURCES	16,520	520	
	RENTALS	5,675	4,250	5,000
Totals for dept 751.00-RECREATION		22,195	4,770	5,000
Dept 758.00-PUBLIC ART	DONATIONS FROM PRIVATE SOURCES	5,000		
Totals for dept 758.00-PUBLIC ART		5,000		
Dept 850.00-WORKERS COMPENSATION				

## Fund: 101 GENERAL FUND

ACCOUNT CLASSIFICATION AND DEPARTMENT	DESCRIPTION	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 APPROVED BUDGET
Fund: 101 GENERAL FUND				
ESTIMATED REVENUES				
Dept 850.00-WORKERS COMPENSATION				
WK COMP INS CONTRIBUTION		45,049	47,860	52,645
Totals for dept 850.00-WORKERS COMPENSATION		45,049	47,860	52,645
TOTAL ESTIMATED REVENUES		5,206,011	5,772,025	6,111,500
APPROPRIATIONS				
101.00	COUNCIL	34,235	41,805	41,570
172.00	ADMINISTRATOR	186,030	265,360	286,320
209.00	ASSESSING	49,070	51,305	51,295
215.00	CLERK		143,100	141,705
247.00	BOARD OF REVIEW	720	650	650
254.00	TREASURER/FINANCE	369,416	496,265	501,600
260.00	TECHNOLOGY	45,828	67,250	100,445
262.00	ELECTIONS	110,855		
265.00	BUILDING OFFICIAL/CITY HALL	167,514	163,835	156,315
266.00	LEGAL/ATTORNEY	98,768	94,750	90,000
268.00	PARK STREET PROPERTY	41,982	41,985	41,985
269.00	PROPERTY	460,864	480,430	461,650
271.00	FORESTRY	54,805	69,755	77,595
272.00	ADMINISTRATIVE SERVICES	193,256	251,115	272,515
276.00	CEMETERY	147,189	180,335	198,755
305.00	POLICE ADMINISTRATION	264,516	305,490	340,520
315.00	CROSSING GUARDS	19,541	24,080	24,170
316.00	POLICE PATROLLING	790,225	959,765	1,054,400
336.00	FIRE DEPARTMENT	417,364	524,175	526,460
380.00	PLANNING/ZONING OFFICIAL	109,424	121,365	126,710
426.00	CIVIL DEFENSE	1,006	6,465	1,870
428.00	DISASTER ACCOUNT			100
441.00	PUBLIC SERVICES	2,978	5,935	6,000
447.00	ENGINEERING		295	300
448.00	STREET LIGHTING	103,340	99,260	96,860
458.00	SIDEWALK CONSTRUCTION-REPAIR		5,050	5,085
528.00	REFUSE COLLECTION	325,319	348,790	354,715
747.00	COMMUNITY GARDEN	666	550	680
756.00	PARKS AND BALL DIAMONDS	107,824	160,650	171,425
758.00	PUBLIC ART	10,219		1,000
775.00	SENIOR CITIZENS	6,550	8,060	8,085
790.00	LIBRARY	7,365	27,120	15,095
806.00	CHRISTMAS DECORATIONS	5,222	3,715	5,570
807.00	CABLE COMMISSION	3,600	4,560	315
808.00	PLANNING COMMISSION	469	645	2,950
850.00	WORKERS COMPENSATION	45,049	47,860	52,645
855.00	RETIREE BENEFITS	93,993	110,675	116,210
890.00	CONTINGENCIES	62,170	50,515	103,020
999.00	SURPLUS	1,028,827	551,000	674,915
TOTAL APPROPRIATIONS		5,366,199	5,713,960	6,111,500
NET OF REVENUES/APPROPRIATIONS - FUND 101		(160,188)	58,065	
BEGINNING FUND BALANCE		2,606,740	2,446,558	2,504,623
ENDING FUND BALANCE		2,446,552	2,504,623	2,504,623

## Fund: 202 MAJOR STREETS FUND

ACCOUNT CLASSIFICATION AND DEPARTMENT	DESCRIPTION	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 APPROVED BUDGET
<b>Fund: 202 MAJOR STREETS FUND</b>				
<b>ESTIMATED REVENUES</b>				
Dept 000.00				
	CHARGES FOR SERVICES-SALES	912	750	750
	GRANT REVENUE	400,909	395,000	973,000
	INTEREST INCOME	1,574	1,650	1,250
	SUNDRY	2,416		
	SURPLUS FROM FUND BALANCE			107,340
	TRANSFERS IN	790,848	41,855	245,400
	Totals for dept 000.00-	<u>1,196,659</u>	<u>439,255</u>	<u>1,327,740</u>
	<b>TOTAL ESTIMATED REVENUES</b>	<u>1,196,659</u>	<u>439,255</u>	<u>1,327,740</u>
<b>APPROPRIATIONS</b>				
000.00		70,692	92,040	99,200
451.00	STREET/ROAD CONSTRUCTION	790,848	41,855	949,060
463.00	STREET MAINTENANCE	121,805	136,845	135,415
474.00	TRAFFIC SERVICES	17,476	33,760	32,675
478.00	WINTER MAINTENANCE	50,969	37,670	44,290
482.00	STREET ADMIN/GEN EXP	65,000	66,040	67,100
	<b>TOTAL APPROPRIATIONS</b>	<u>1,116,790</u>	<u>408,210</u>	<u>1,327,740</u>
	<b>NET OF REVENUES/APPROPRIATIONS - FUND 202</b>	<u>79,869</u>	<u>31,045</u>	
	BEGINNING FUND BALANCE	723,966	803,832	834,877
	ENDING FUND BALANCE	803,835	834,877	834,877

## Fund: 203 LOCAL STREETS FUND

ACCOUNT CLASSIFICATION AND DEPARTMENT	DESCRIPTION	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 APPROVED BUDGET
<hr/>				
Fund: 203 LOCAL STREETS FUND				
ESTIMATED REVENUES				
Dept 000.00				
	CHARGES FOR SERVICES-SALES	1,760	875	875
	CHARGES FOR SERVICES	22,671	21,000	21,000
	GRANT REVENUE	138,675	137,280	135,000
	INTEREST INCOME	321	300	250
	TRANSFERS IN	311,617	601,190	528,715
	Totals for dept 000.00-	<u>475,044</u>	<u>760,645</u>	<u>685,840</u>
TOTAL ESTIMATED REVENUES				
		<u>475,044</u>	<u>760,645</u>	<u>685,840</u>
APPROPRIATIONS				
451.00	STREET/ROAD CONSTRUCTION	240,925	509,150	429,515
463.00	STREET MAINTENANCE	129,354	143,110	143,130
474.00	TRAFFIC SERVICES	3,876	11,825	12,400
478.00	WINTER MAINTENANCE	37,349	32,000	35,205
482.00	STREET ADMIN/GEN EXP	63,540	64,560	65,590
	TOTAL APPROPRIATIONS	<u>475,044</u>	<u>760,645</u>	<u>685,840</u>
NET OF REVENUES/APPROPRIATIONS - FUND 203				
	BEGINNING FUND BALANCE	156,106	156,106	156,106
	ENDING FUND BALANCE	156,106	156,106	156,106

## Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY

ACCOUNT CLASSIFICATION AND DEPARTMENT	DESCRIPTION	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 APPROVED BUDGET
Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY				
ESTIMATED REVENUES				
Dept 000.00				
	INTEREST INCOME	498	400	300
	SURPLUS FROM FUND BALANCE			93,515
	TAX REVENUE	48,680	60,690	56,335
	Totals for dept 000.00-	49,178	61,090	150,150
	TOTAL ESTIMATED REVENUES	49,178	61,090	150,150
APPROPRIATIONS				
000.00		64,115	135,255	150,150
	TOTAL APPROPRIATIONS	64,115	135,255	150,150
NET OF REVENUES/APPROPRIATIONS - FUND 248		(14,937)	(74,165)	
	BEGINNING FUND BALANCE	225,269	210,333	136,168
	ENDING FUND BALANCE	210,332	136,168	136,168

ACCOUNT CLASSIFICATION AND DEPARTMENT	DESCRIPTION	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 APPROVED BUDGET
Fund: 250 LOCAL DEV. FINANCE AUTHORITY				
ESTIMATED REVENUES				
Dept 000.00				
	INTEREST INCOME	5,802	4,900	4,500
	TAX REVENUE	411,497	297,010	309,340
	Totals for dept 000.00-	<u>417,299</u>	<u>301,910</u>	<u>313,840</u>
	TOTAL ESTIMATED REVENUES	<u>417,299</u>	<u>301,910</u>	<u>313,840</u>
APPROPRIATIONS				
691.00		239,300	136,845	313,840
	TOTAL APPROPRIATIONS	<u>239,300</u>	<u>136,845</u>	<u>313,840</u>
NET OF REVENUES/APPROPRIATIONS - FUND 250		177,999	165,065	
	BEGINNING FUND BALANCE	867,832	1,045,832	1,210,897
	ENDING FUND BALANCE	1,045,831	1,210,897	1,210,897

## Fund: 297 ECONOMIC DEVELOPMENT COMM.

ACCOUNT CLASSIFICATION AND DEPARTMENT	DESCRIPTION	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 APPROVED BUDGET
Fund: 297 ECONOMIC DEVELOPMENT COMM.				
ESTIMATED REVENUES				
Dept 000.00				
	INTEREST INCOME	57	40	40
	Totals for dept 000.00-	57	40	40
	TOTAL ESTIMATED REVENUES	57	40	40
APPROPRIATIONS				
	000.00			40
	TOTAL APPROPRIATIONS			40
NET OF REVENUES/APPROPRIATIONS - FUND 297		57	40	
	BEGINNING FUND BALANCE	21,763	21,819	21,859
	ENDING FUND BALANCE	21,820	21,859	21,859

## Fund: 401 CAPITAL IMPROVEMENT FUND

ACCOUNT CLASSIFICATION AND DEPARTMENT	DESCRIPTION	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 APPROVED BUDGET
Fund: 401 CAPITAL IMPROVEMENT FUND				
ESTIMATED REVENUES				
Dept 000.00				
	CONTRIBUTIONS FROM OTHER FUNDS		4,260	39,840
	DONATIONS FROM PRIVATE SOURCES	1,000	20,000	10,000
	GRANT REVENUE			62,540
	SURPLUS FROM FUND BALANCE			19,235
	Totals for dept 000.00-	1,000	24,260	131,615
TOTAL ESTIMATED REVENUES				
		1,000	24,260	131,615
APPROPRIATIONS				
000.00				
			6,025	131,615
TOTAL APPROPRIATIONS				
			6,025	131,615
NET OF REVENUES/APPROPRIATIONS - FUND 401				
		1,000	18,235	
	BEGINNING FUND BALANCE	387	1,387	19,622
	ENDING FUND BALANCE	1,387	19,622	19,622



## Fund: 592 WATER/SEWER FUND

ACCOUNT CLASSIFICATION AND DEPARTMENT	DESCRIPTION	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 APPROVED BUDGET
Fund: 592 WATER/SEWER FUND				
ESTIMATED REVENUES				
Dept 000.00				
	BOND REVENUE			1,100,000
	CHARGES FOR SERVICES - FEES	721	2,160	
	CHARGES FOR SERVICES-SALES	2,371,863	2,584,190	2,780,320
	CHARGES FOR SERVICES	14,795	15,750	15,750
	CONTRIBUTIONS FROM OTHER FUNDS	182,201	115,700	247,340
	DONATIONS FROM PRIVATE SOURCES	4,425		
	FINES AND FORFEITURES	40,623	41,000	45,710
	GRANT REVENUE	4,873		500,000
	INTEREST INCOME	9,558	9,500	10,000
	LICENSE AND PERMITS	118,065	67,645	42,900
	RENTALS	500	500	500
	SURPLUS FROM FUND BALANCE			512,765
	Totals for dept 000.00-	2,747,624	2,836,445	5,255,285
	TOTAL ESTIMATED REVENUES	2,747,624	2,836,445	5,255,285
APPROPRIATIONS				
545.00	WATER & SEWER ADMINISTRATION	41,527	77,470	121,535
546.00	SEWER IMPROVEMENT	44,309	42,660	41,010
548.00	SEWER MAINTENANCE	98,381	377,625	142,850
555.00	WASTEWATER TREATMENT PLANT	819,702	846,960	2,492,485
556.00	WATER MAINTENANCE	464,805	422,385	413,855
557.00	STORM SEWER PROGRAM	15,975	17,050	18,495
558.00	WATER IMPROVEMENT	143,919	932,485	501,885
559.00	WATER TREATMENT PLANT	425,950	816,970	858,170
566.00	ALLOWANCE FOR DEPRECIATION	635,137	665,000	665,000
	TOTAL APPROPRIATIONS	2,689,705	4,198,605	5,255,285
	NET OF REVENUES/APPROPRIATIONS - FUND 592	57,919	(1,362,160)	
	BEGINNING FUND BALANCE	14,174,356	14,232,272	10,033,667
	ENDING FUND BALANCE	11,484,651	10,033,667	4,778,382

## Fund: 612 MASON BUILDING AUTHORITY

ACCOUNT CLASSIFICATION AND DEPARTMENT	DESCRIPTION	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 APPROVED BUDGET
<hr/>				
Fund: 612 MASON BUILDING AUTHORITY				
ESTIMATED REVENUES				
Dept 000.00				
	CONTRIBUTIONS FROM OTHER FUNDS	284,287	286,685	276,265
	INTEREST INCOME	7		
	Totals for dept 000.00-	<u>284,294</u>	<u>286,685</u>	<u>276,265</u>
	TOTAL ESTIMATED REVENUES	<u>284,294</u>	<u>286,685</u>	<u>276,265</u>
APPROPRIATIONS				
000.00		284,287	286,685	276,265
	TOTAL APPROPRIATIONS	<u>284,287</u>	<u>286,685</u>	<u>276,265</u>
NET OF REVENUES/APPROPRIATIONS - FUND 612		7		
	BEGINNING FUND BALANCE	532	539	539
	ENDING FUND BALANCE	539	539	539

## Fund: 661 MOTOR VEHICLE POOL

ACCOUNT CLASSIFICATION AND DEPARTMENT	DESCRIPTION	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 APPROVED BUDGET
Fund: 661 MOTOR VEHICLE POOL				
ESTIMATED REVENUES				
Dept 000.00				
	CHARGES FOR SERVICES-SALES		2,155	
	EQUIPMENT RENTAL	237,007	253,130	271,855
	INTEREST INCOME	1,115	750	600
	SURPLUS FROM FUND BALANCE			227,475
	Totals for dept 000.00-	238,122	256,035	499,930
TOTAL ESTIMATED REVENUES				
		238,122	256,035	499,930
APPROPRIATIONS				
567.00	SHOP & BLDG. MAINTENANCE	43,051	48,640	47,915
568.00	EQUIPMENT MAINTENANCE	186,899	182,735	180,825
901.00	EQUIPMENT-CAPITAL OUTLAY	66,869	175,850	271,190
	TOTAL APPROPRIATIONS	296,819	407,225	499,930
NET OF REVENUES/APPROPRIATIONS - FUND 661				
		(58,697)	(151,190)	
	BEGINNING FUND BALANCE	695,455	636,758	485,568
	ENDING FUND BALANCE	636,758	485,568	485,568

## Fund: 702 RAYNER BOND FUND

ACCOUNT CLASSIFICATION AND DEPARTMENT	DESCRIPTION	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 APPROVED BUDGET
<hr/>				
Fund: 702 RAYNER BOND FUND				
ESTIMATED REVENUES				
Dept 000.00				
	INTEREST INCOME	922	900	950
	ROYALTIES	111,788	75,000	60,000
	Totals for dept 000.00-	<u>112,710</u>	<u>75,900</u>	<u>60,950</u>
	TOTAL ESTIMATED REVENUES	112,710	75,900	60,950
APPROPRIATIONS				
000.00				
	TOTAL APPROPRIATIONS	<u>7,937</u>	<u>4,260</u>	<u>60,950</u>
NET OF REVENUES/APPROPRIATIONS - FUND 702				
	BEGINNING FUND BALANCE	607,683	712,456	784,096
	ENDING FUND BALANCE	712,456	784,096	784,096

## Fund: 711 CEMETERY TRUST FUND

ACCOUNT CLASSIFICATION AND DEPARTMENT	DESCRIPTION	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 APPROVED BUDGET
Fund: 711 CEMETERY TRUST FUND				
ESTIMATED REVENUES				
Dept 000.00				
	CHARGES FOR SERVICES	3,775	3,500	3,500
	INTEREST INCOME	676	700	675
	Totals for dept 000.00-	<u>4,451</u>	<u>4,200</u>	<u>4,175</u>
	TOTAL ESTIMATED REVENUES	4,451	4,200	4,175
APPROPRIATIONS				
000.00				
	TOTAL APPROPRIATIONS	<u>676</u>	<u>700</u>	<u>4,175</u>
NET OF REVENUES/APPROPRIATIONS - FUND 711		3,775	3,500	
	BEGINNING FUND BALANCE	335,730	339,505	343,005
	ENDING FUND BALANCE	339,505	343,005	343,005

## Fund: 812 SPECIAL ASSESSMENT FUND

DESCRIPTION	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 APPROVED BUDGET
<hr/>			
Fund: 812 SPECIAL ASSESSMENT FUND			
ESTIMATED REVENUES			
Dept 000.00			
INTEREST INCOME	47,583	41,085	34,920
SURPLUS FROM FUND BALANCE			8,835
TAX REVENUE	120,049	77,755	117,340
Totals for dept 000.00-	<hr/> 167,632	<hr/> 118,840	<hr/> 161,095
TOTAL ESTIMATED REVENUES	<hr/> 167,632	<hr/> 118,840	<hr/> 161,095
APPROPRIATIONS			
000.00	193,719	176,800	161,095
TOTAL APPROPRIATIONS	<hr/> 193,719	<hr/> 176,800	<hr/> 161,095
NET OF REVENUES/APPROPRIATIONS - FUND 812	<hr/> (26,087)	<hr/> (57,960)	
BEGINNING FUND BALANCE	460,426	434,340	376,380
ENDING FUND BALANCE	434,339	376,380	376,380
ESTIMATED REVENUES - ALL FUNDS	10,900,081	10,937,330	14,978,425
APPROPRIATIONS - ALL FUNDS	10,734,591	12,235,215	14,978,425
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	165,490	(1,297,885)	