

**RESOLUTION R2014-14**

**A RESOLUTION ADOPTING THE 2014/2015 BUDGETS FOR THE FUNDS OF WASHINGTON CITY**

**WHEREAS**, The Washington City Council held a duly noticed Public Hearing on May 28, 2014 for the 2014/2015 Budgets for the funds of Washington City; and

**WHEREAS**, the City Council has approved these Budgets; and

**THEREFORE, BE IT RESOLVED** by the City Council of Washington City, Utah, that the following Budgets for the Fiscal Year 2014/2015 were adopted after a Public Hearing on May 28, 2014.

<b>FUNDS</b>	<b>BUDGET</b>
General	\$12,902,558
Capital Projects	\$ 6,477,067
Internal Service Fund	\$0
Fleet	\$368,913
M.B.A.	\$434,825
Coral Canyon S.S.D.	\$710,661
Community Center	\$2,365,056
Utilities/Enterprise	
Water	\$9,076,250
Sewer	\$2,903,876
Power	\$10,804,575
Irrigation	\$46,275
Storm Drain	\$3,598,857
Golf Course	<u>\$1,059,510</u>
<b>Total Budget</b>	<b>\$50,748,423</b>

This Resolution shall be effective upon passage.

**PASSED AND APPROVED** on this 11<sup>th</sup> day of June 2014.



Washington City

  
Kenneth F. Neilson, Mayor

Attest:



Danice B. Bulloch, CMC  
City Recorder

# General Ledger

## Adopted Budget

User: kruesch  
 Printed: 06/11/14 15:56:34  
 Period 15 - 15  
 Fiscal Year 2015

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
<b>10</b>	<b>General Fund</b>			
<b>31</b>	<b>Taxes</b>			
<b>3110</b>	<b>Property Taxes-current</b>			
10-31-3110-3110	Current Year Property Tax	\$ 1,967,183.33	\$ 2,151,211.00	\$ 2,075,802.00
<b>3110</b>	<b>Property Taxes-current</b>	<b>\$ 1,967,183.33</b>	<b>\$ 2,151,211.00</b>	<b>\$ 2,075,802.00</b>
<b>3120</b>	<b>Property Taxes-delinquent</b>			
10-31-3120-3120	Delinquent Prior Years' Taxes	\$ 143,493.57	\$ 145,671.00	\$ 60,000.00
<b>3120</b>	<b>Property Taxes-delinquent</b>	<b>\$ 143,493.57</b>	<b>\$ 145,671.00</b>	<b>\$ 60,000.00</b>
<b>3130</b>	<b>General Sales &amp; Use Tax</b>			
10-31-3130-3130	General Sales Tax (state)	\$ 3,131,976.07	\$ 3,428,260.00	\$ 3,575,401.00
10-31-3130-3131	State Sales Tax - Highway	\$ 760,342.18	\$ 788,500.00	\$ 822,342.00
<b>3130</b>	<b>General Sales &amp; Use Tax</b>	<b>\$ 3,892,318.25</b>	<b>\$ 4,216,760.00</b>	<b>\$ 4,397,743.00</b>
<b>3140</b>	<b>Franchise Taxes</b>			
10-31-3140-3140	Energy Use Tax	\$ 175,761.93	\$ 147,118.00	\$ 171,000.00
10-31-3140-3141	Energy Use Tax (washington)	\$ 449,422.05	\$ 499,851.00	\$ 488,125.00
10-31-3140-3142	Energy Use Tax - Questar	\$ 212,300.37	\$ 210,816.00	\$ 210,000.00
10-31-3140-3143	Franchise Tax-baja Broadband	\$ 61,711.68	\$ 54,200.00	\$ 43,000.00
10-31-3140-3144	Telecommunication Tax	\$ 131,109.88	\$ 135,850.00	\$ 138,210.00
<b>3140</b>	<b>Franchise Taxes</b>	<b>\$ 1,030,305.91</b>	<b>\$ 1,047,835.00</b>	<b>\$ 1,050,335.00</b>
<b>3170</b>	<b>Fee-in-lieu Of Prsnl Prty Tx</b>			
10-31-3170-3170	Fee Assessment Tax	\$ 164,731.05	\$ 140,100.00	\$ 150,000.00
<b>3170</b>	<b>Fee-in-lieu Of Prsnl Prty Tx</b>	<b>\$ 164,731.05</b>	<b>\$ 140,100.00</b>	<b>\$ 150,000.00</b>
<b>3190</b>	<b>Penalty/interest On Taxes</b>			
10-31-3190-3190	Interest Earned On Tax	\$ 7,893.68	\$ 4,500.00	\$ 4,000.00
<b>3190</b>	<b>Penalty/interest On Taxes</b>	<b>\$ 7,893.68</b>	<b>\$ 4,500.00</b>	<b>\$ 4,000.00</b>
<b>31</b>	<b>Taxes</b>	<b>\$ 7,205,925.79</b>	<b>\$ 7,706,077.00</b>	<b>\$ 7,737,880.00</b>
<b>32</b>	<b>Licenses &amp; Permits</b>			
<b>3210</b>	<b>Business Licenses/permits</b>			
10-32-3210-3210	Business Licenses	\$ 61,172.50	\$ 61,500.00	\$ 60,000.00
10-32-3210-3211	Alcohol & Beverage License	\$ 8,500.00	\$ 8,500.00	\$ 8,000.00
<b>3210</b>	<b>Business Licenses/permits</b>	<b>\$ 69,672.50</b>	<b>\$ 70,000.00</b>	<b>\$ 68,000.00</b>

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
<b>3220</b>	<b>Non-business Lic/prmts</b>			
10-32-3220-3220	Conditional Use Permit Fees	\$ 2,815.00	\$ 2,347.00	\$ 2,350.00
10-32-3220-3221	Building Permits	\$ 555,457.62	\$ 663,420.00	\$ 556,545.00
10-32-3220-3225	Animal Licenses	\$ 14,030.00	\$ 13,000.00	\$ 5,000.00
10-32-3220-3226	Encroachment Permit	\$ 20,348.00	\$ -	\$ 23,500.00
10-32-3220-3229	Excavation Permits	\$ -	\$ -	\$ -
<b>3220</b>	<b>Non-business Lic/prmts</b>	<b>\$ 592,650.62</b>	<b>\$ 678,767.00</b>	<b>\$ 587,395.00</b>
<b>32</b>	<b>Licenses &amp; Permits</b>	<b>\$ 662,323.12</b>	<b>\$ 748,767.00</b>	<b>\$ 655,395.00</b>
<b>33</b>	<b>Intergovernmental Revenue</b>			
<b>3310</b>	<b>Federal Grants</b>			
10-33-3310-3310	Federal Grants	\$ -	\$ 200,000.00	\$ -
10-33-3310-3312	Federal Grants Public Safety	\$ 20,582.18	\$ 268,000.00	\$ 263,700.00
<b>3310</b>	<b>Federal Grants</b>	<b>\$ 20,582.18</b>	<b>\$ 468,000.00</b>	<b>\$ 263,700.00</b>
<b>3320</b>	<b>Federal Shared Revenue</b>			
10-33-3320-3320	Federal Shared Revenue	\$ -	\$ 15,000.00	\$ -
<b>3320</b>	<b>Federal Shared Revenue</b>	<b>\$ -</b>	<b>\$ 15,000.00</b>	<b>\$ -</b>
<b>3340</b>	<b>State Grants</b>			
10-33-3340-3340	State Grants	\$ -	\$ 13,461.00	\$ -
10-33-3340-3341	State Grants Public Safety	\$ 28,781.34	\$ 6,591.00	\$ -
<b>3340</b>	<b>State Grants</b>	<b>\$ 28,781.34</b>	<b>\$ 20,052.00</b>	<b>\$ -</b>
<b>3350</b>	<b>State Shared Revenue</b>			
10-33-3350-3356	Class C Road Fund Allotment	\$ 757,131.75	\$ 686,286.00	\$ 701,578.00
10-33-3350-3358	State Liquor Fund Allotment	\$ 19,321.44	\$ 21,770.00	\$ 21,000.00
<b>3350</b>	<b>State Shared Revenue</b>	<b>\$ 776,453.19</b>	<b>\$ 708,056.00</b>	<b>\$ 722,578.00</b>
<b>33</b>	<b>Intergovernmental Revenue</b>	<b>\$ 825,816.71</b>	<b>\$ 1,211,108.00</b>	<b>\$ 986,278.00</b>
<b>34</b>	<b>Charges For Services</b>			
<b>3410</b>	<b>General Government</b>			
10-34-3410-3411	Court Costs, Fees & Charges	\$ 2,950.50	\$ 1,000.00	\$ 1,000.00
10-34-3410-3412	Gram Fees	\$ 15.60	\$ 1,964.00	\$ 50.00
10-34-3410-3413	Zoning/Subdivision/Dev Fees	\$ 97,763.80	\$ 68,228.00	\$ 22,500.00
10-34-3410-3414	Plan Check Fees	\$ 125,458.23	\$ 155,554.00	\$ 139,136.00
10-34-3410-3415	Community Dev Admin Fees	\$ 2,685.00	\$ 973.00	\$ 1,300.00
10-34-3410-3419	Administrative Fees	\$ 46,624.68	\$ 14,000.00	\$ 14,000.00
<b>3410</b>	<b>General Government</b>	<b>\$ 275,497.81</b>	<b>\$ 241,719.00</b>	<b>\$ 177,986.00</b>
<b>3420</b>	<b>Public Safety</b>			
10-34-3420-3421	Special Police Services	\$ 7,461.77	\$ 15,328.00	\$ 11,300.00
10-34-3420-3425	Emt Training Course Fees	\$ -	\$ -	\$ -
10-34-3420-3426	Special Fire Services	\$ 330.00	\$ 300.00	\$ -
10-34-3420-3455	Animal Shelter	\$ 3,440.00	\$ 3,940.00	\$ 3,000.00
<b>3420</b>	<b>Public Safety</b>	<b>\$ 11,231.77</b>	<b>\$ 19,568.00</b>	<b>\$ 14,300.00</b>

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
<b>3440</b>	<b>Sanitation</b>			
10-34-3440-3441	Solid Waste User Fees	\$ 984,620.82	\$ 1,047,769.00	\$ 1,089,240.00
10-34-3440-3446	Ub Delinquent Acct Penalties	\$ 7,539.58	\$ 6,386.00	\$ 7,200.00
<b>3440</b>	<b>Sanitation</b>	<b>\$ 992,160.40</b>	<b>\$ 1,054,155.00</b>	<b>\$ 1,096,440.00</b>
<b>3470</b>	<b>Parks/public Property</b>			
10-34-3470-3470	Park/Ballfield Rental Fees	\$ 13,775.01	\$ 10,942.00	\$ 7,000.00
<b>3470</b>	<b>Parks/public Property</b>	<b>\$ 13,775.01</b>	<b>\$ 10,942.00</b>	<b>\$ 7,000.00</b>
<b>3480</b>	<b>Cemeteries</b>			
10-34-3480-3481	Sale - Cemetery Lots	\$ 32,300.00	\$ 48,900.00	\$ 47,000.00
10-34-3480-3483	Interment Charges	\$ 16,225.00	\$ 19,475.00	\$ 15,000.00
10-34-3480-3486	Miscellaneous Services	\$ 200.00	\$ 160.00	\$ -
<b>3480</b>	<b>Cemeteries</b>	<b>\$ 48,725.00</b>	<b>\$ 68,535.00</b>	<b>\$ 62,000.00</b>
<b>34</b>	<b>Charges For Services</b>	<b>\$ 1,341,389.99</b>	<b>\$ 1,394,919.00</b>	<b>\$ 1,357,726.00</b>
<b>35</b>	<b>Fines &amp; Forfeitures</b>			
<b>3510</b>	<b>Fines</b>			
10-35-3510-3511	Fines	\$ 337,779.01	\$ 323,902.00	\$ 345,000.00
<b>3510</b>	<b>Fines</b>	<b>\$ 337,779.01</b>	<b>\$ 323,902.00</b>	<b>\$ 345,000.00</b>
<b>3520</b>	<b>Forfeitures</b>			
10-35-3520-3521	Bail And Bond Forfeitures	\$ -	\$ -	\$ -
<b>3520</b>	<b>Forfeitures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>35</b>	<b>Fines &amp; Forfeitures</b>	<b>\$ 337,779.01</b>	<b>\$ 323,902.00</b>	<b>\$ 345,000.00</b>
<b>36</b>	<b>Miscellaneous Revenue</b>			
<b>3610</b>	<b>Interest Earnings</b>			
10-36-3610-3610	Interest Earnings	\$ 31,099.25	\$ 33,830.00	\$ 2,400.00
10-36-3610-3616	WFB Investment Interest	\$ -	\$ -	\$ -
10-36-3610-3617	WFB Impact Fee Interest	\$ -	\$ -	\$ -
<b>3610</b>	<b>Interest Earnings</b>	<b>\$ 31,099.25</b>	<b>\$ 33,830.00</b>	<b>\$ 2,400.00</b>
<b>3615</b>	<b>Non-operating Rev</b>			
10-36-3615-3615	Gain/Loss On Investment	\$ -	\$ -	\$ -
<b>3615</b>	<b>Non-operating Rev</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>3620</b>	<b>Rents</b>			
10-36-3620-3620	Rents- Regan Signs	\$ 30,385.56	\$ 31,297.00	\$ 32,336.00
10-36-3620-3621	Rents- Radio Site(Cherry Creek	\$ 16,985.43	\$ 17,452.00	\$ 17,976.00
10-36-3620-3622	Rents-Scuta/Wireless Tower	\$ 22,747.77	\$ 23,430.00	\$ 24,133.00
10-36-3620-3623	Granary Rental	\$ 3,000.00	\$ 1,250.00	\$ -
<b>3620</b>	<b>Rents</b>	<b>\$ 73,118.76</b>	<b>\$ 73,429.00</b>	<b>\$ 74,445.00</b>
<b>3640</b>	<b>Sale Of Fixed Assets(loss)</b>			
10-36-3640-3640	Sale Of Fixed Assets	\$ 8,603.10	\$ 54,967.00	\$ -

<b>Account Number</b>	<b>Description</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Estimated</b>	<b>FY 2015 Adopted</b>
<b>3640</b>	<b>Sale Of Fixed Assets(loss)</b>	\$ 8,603.10	\$ 54,967.00	\$ -
<b>3650</b>	<b>Sale Of Materials &amp; Supplies</b>			
10-36-3650-3650	Sale Of Materials & Supplies	\$ -	\$ -	\$ -
<b>3650</b>	<b>Sale Of Materials &amp; Supplies</b>	\$ -	\$ -	\$ -
<b>3660</b>	<b>Premiums on Bonds Sold</b>			
10-36-3660-3660	Premiums on Bonds Sold	\$ -	\$ -	\$ -
<b>3660</b>	<b>Premiums on Bonds Sold</b>	\$ -	\$ -	\$ -
<b>3670</b>	<b>Debt Issuance</b>			
10-36-3670-3670	Debt Issuance	\$ -	\$ -	\$ -
<b>3670</b>	<b>Debt Issuance</b>	\$ -	\$ -	\$ -
<b>3680</b>	<b>OFS-Capital Lease Obligations</b>			
10-36-3680-3680	Capital Lease Obligations	\$ -	\$ -	\$ -
<b>3680</b>	<b>OFS-Capital Lease Obligations</b>	\$ -	\$ -	\$ -
<b>3690</b>	<b>Sundry Revenue</b>			
10-36-3690-3690	Miscellaneous Revenue	\$ 147,207.99	\$ 80,000.00	\$ 125,000.00
10-36-3690-3691	Restitution	\$ -	\$ -	\$ -
10-36-3690-3693	Cotton Days	\$ 7,643.00	\$ 5,265.00	\$ -
10-36-3690-3694	Youth City Council	\$ -	\$ -	\$ -
10-36-3690-3695	Public Safety Citizen Programs	\$ 535.00	\$ -	\$ 1,000.00
10-36-3690-3696	Community Garden	\$ 7,058.13	\$ 4,868.00	\$ 5,000.00
<b>3690</b>	<b>Sundry Revenue</b>	\$ 162,444.12	\$ 90,133.00	\$ 131,000.00
<b>36</b>	<b>Miscellaneous Revenue</b>	\$ 275,265.23	\$ 252,359.00	\$ 207,845.00
<b>38</b>	<b>Contributions &amp; Transfers</b>			
<b>3800</b>	<b>Contributions &amp; Transfers</b>			
10-38-3800-3840	Contributions from Other Gov	\$ -	\$ -	\$ -
10-38-3800-3890	Use Of Prior Year Fund Balance	\$ -	\$ 265,122.00	\$ 234,973.00
<b>3800</b>	<b>Contributions &amp; Transfers</b>	\$ -	\$ 265,122.00	\$ 234,973.00
<b>3810</b>	<b>Transf From Other Funds</b>			
10-38-3810-3811	Transfer From Capital Projects	\$ 374,737.91	\$ 5,932.00	\$ 5,980.00
10-38-3810-3815	Transfer From Enterprise Funds	\$ 496,413.34	\$ 497,942.00	\$ 443,088.00
10-38-3810-3816	Transfer From Fire Imp. Fee	\$ 82,283.20	\$ 83,981.00	\$ 85,629.00
10-38-3810-3817	Transfer From Park Imp. Fee	\$ 550,640.82	\$ 495,563.00	\$ 496,407.00
10-38-3810-3818	Transfer From Street Imp. Fee	\$ 271,657.76	\$ 349,552.00	\$ 344,357.00
<b>3810</b>	<b>Transf From Other Funds</b>	\$ 1,775,733.03	\$ 1,432,970.00	\$ 1,375,461.00
<b>3870</b>	<b>Contr From Prvt Source</b>			
10-38-3870-3870	Contributions Private Sources	\$ 100.00	\$ 15,000.00	\$ -
10-38-3870-3873	Grants From Private Sources	\$ -	\$ 5,000.00	\$ 2,000.00
<b>3870</b>	<b>Contr From Prvt Source</b>	\$ 100.00	\$ 20,000.00	\$ 2,000.00
<b>38</b>	<b>Contributions &amp; Transfers</b>	\$ 1,775,833.03	\$ 1,718,092.00	\$ 1,612,434.00

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
<b>39</b>	<b>Special Fund Revenue</b>			
<b>3610</b>	<b>Interest Earnings</b>			
10-39-3610-3911	Interest Earnings Impact Fees	\$ -	\$ -	\$ -
<b>3610</b>	<b>Interest Earnings</b>	\$ -	\$ -	\$ -
<b>39</b>	<b>Special Fund Revenue</b>	\$ -	\$ -	\$ -
	<b>Revenue</b>	\$ 12,424,332.88	\$ 13,355,224.00	\$ 12,902,558.00
<b>41</b>	<b>General Government</b>			
<b>4111</b>	<b>Legislative</b>			
10-41-4111-4110	Salaries/Regular	\$ -	\$ -	\$ -
10-41-4111-4120	Salaries/Part Time/Temporary	\$ 85,075.80	\$ 85,500.00	\$ 85,500.00
10-41-4111-4130	Employee Benefits	\$ 16,880.43	\$ 16,510.00	\$ 16,510.00
10-41-4111-4140	Overtime	\$ -	\$ -	\$ -
10-41-4111-4210	Dues And Memberships	\$ 10,215.94	\$ 11,000.00	\$ 11,050.00
10-41-4111-4211	Books And Subscriptions	\$ 14.85	\$ -	\$ -
10-41-4111-4230	Conference & Travel	\$ 11,812.60	\$ 5,500.00	\$ 17,150.00
10-41-4111-4240	Office Expense & Supplies	\$ 517.53	\$ 500.00	\$ 800.00
10-41-4111-4241	Postage	\$ 95.65	\$ -	\$ 100.00
10-41-4111-4250	Equipment- Supplies & Maint.	\$ -	\$ -	\$ -
10-41-4111-4260	Equipment	\$ -	\$ 8,000.00	\$ -
10-41-4111-4290	Telephone	\$ 629.11	\$ 675.00	\$ 675.00
10-41-4111-4310	Professional & Technical	\$ 10.61	\$ 400.00	\$ 400.00
10-41-4111-4331	Youth City Council	\$ 4,970.91	\$ 9,160.00	\$ 6,250.00
10-41-4111-4610	Miscellaneous Supplies	\$ -	\$ -	\$ 2,500.00
10-41-4111-4620	Miscellaneous Services	\$ -	\$ 100.00	\$ 3,100.00
10-41-4111-4641	Expendable Materials	\$ -	\$ 1,000.00	\$ -
10-41-4111-4740	Capital Equipment Purchase	\$ -	\$ -	\$ -
<b>4111</b>	<b>Legislative</b>	\$ 130,223.43	\$ 138,345.00	\$ 144,035.00
<b>4121</b>	<b>Judicial</b>			
10-41-4121-4110	Salaries/Regular	\$ 46,466.68	\$ 47,500.00	\$ 48,003.00
10-41-4121-4120	Salaries/Part Time/Temporary	\$ 36,340.82	\$ 36,341.00	\$ 43,101.00
10-41-4121-4130	Employee Benefits	\$ 44,556.19	\$ 46,079.00	\$ 48,454.00
10-41-4121-4140	Overtime	\$ 325.64	\$ -	\$ -
10-41-4121-4210	Dues And Memberships	\$ 25.00	\$ 25.00	\$ 300.00
10-41-4121-4211	Books And Subscriptions	\$ -	\$ 375.00	\$ 500.00
10-41-4121-4230	Conference & Travel	\$ 931.98	\$ 1,500.00	\$ 1,500.00
10-41-4121-4240	Office Expense & Supplies	\$ 2,674.86	\$ 4,500.00	\$ 4,500.00
10-41-4121-4260	Equipment	\$ -	\$ 1,200.00	\$ 3,500.00
10-41-4121-4290	Telephone	\$ 817.05	\$ 750.00	\$ 1,000.00
10-41-4121-4310	Professional & Technical	\$ 5,600.00	\$ 7,000.00	\$ 12,000.00
10-41-4121-4311	Legal Fees	\$ 65,433.00	\$ 72,400.00	\$ 72,400.00
10-41-4121-4315	Jury & Witness Fees	\$ 935.15	\$ 1,000.00	\$ 2,000.00
10-41-4121-4316	Bailiff	\$ -	\$ -	\$ -
10-41-4121-4550	Bank Charges	\$ 8,539.97	\$ 6,000.00	\$ 10,000.00
10-41-4121-4610	Miscellaneous Supplies	\$ 118.00	\$ 35.00	\$ 1,000.00
10-41-4121-4630	Refunds	\$ -	\$ -	\$ -

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
10-41-4121-4640	Grant Expense	\$ -	\$ 3,000.00	\$ -
10-41-4121-4740	Capital Equipment Purchase	\$ -	\$ -	\$ -
<b>4121</b>	<b>Judicial</b>	<b>\$ 212,764.34</b>	<b>\$ 227,705.00</b>	<b>\$ 248,258.00</b>
<b>4131</b>	<b>City Manager</b>			
10-41-4131-4110	Salaries/Regular	\$ 58,159.14	\$ 67,000.00	\$ 53,238.00
10-41-4131-4120	Salaries/Part Time/Temporary	\$ 2,623.50	\$ -	\$ -
10-41-4131-4130	Employee Benefits	\$ 28,308.43	\$ 30,151.00	\$ 24,410.00
10-41-4131-4140	Overtime	\$ -	\$ -	\$ -
10-41-4131-4210	Dues And Memberships	\$ 848.00	\$ 1,200.00	\$ 1,300.00
10-41-4131-4211	Books And Subscriptions	\$ 131.83	\$ 300.00	\$ 200.00
10-41-4131-4230	Conference & Travel	\$ 4,805.00	\$ 3,900.00	\$ 3,900.00
10-41-4131-4240	Office Expense & Supplies	\$ 213.85	\$ 600.00	\$ 300.00
10-41-4131-4250	Equipment- Supplies & Maint.	\$ -	\$ 1,800.00	\$ 500.00
10-41-4131-4251	Fuel & Oil	\$ 4,902.15	\$ 4,800.00	\$ 4,800.00
10-41-4131-4260	Equipment	\$ 469.98	\$ 800.00	\$ 700.00
10-41-4131-4290	Telephone	\$ 727.22	\$ 600.00	\$ 900.00
10-41-4131-4310	Professional & Technical	\$ 50.00	\$ 150.00	\$ 150.00
10-41-4131-4610	Miscellaneous Supplies	\$ -	\$ 100.00	\$ 100.00
10-41-4131-4740	Capital Equipment Purchase	\$ -	\$ 100.00	\$ -
<b>4131</b>	<b>City Manager</b>	<b>\$ 101,239.10</b>	<b>\$ 111,501.00</b>	<b>\$ 90,498.00</b>
<b>4134</b>	<b>Human Resources</b>			
10-41-4134-4110	Salaries/Regular	\$ 28,813.79	\$ 35,146.00	\$ 33,279.00
10-41-4134-4120	Salaries/Part Time/Temporary	\$ -	\$ 3,900.00	\$ 6,955.00
10-41-4134-4130	Employee Benefits	\$ 14,894.41	\$ 14,956.00	\$ 15,468.00
10-41-4134-4140	Overtime	\$ -	\$ -	\$ -
10-41-4134-4210	Dues And Memberships	\$ 220.00	\$ 185.00	\$ 185.00
10-41-4134-4211	Books And Subscriptions	\$ 3,889.84	\$ 4,420.00	\$ 4,520.00
10-41-4134-4220	Public Notices	\$ 698.87	\$ 1,000.00	\$ 2,000.00
10-41-4134-4230	Conference & Travel	\$ 1,514.36	\$ 1,800.00	\$ 2,250.00
10-41-4134-4240	Office Expense & Supplies	\$ 1,737.09	\$ 1,500.00	\$ 11,500.00
10-41-4134-4241	Postage	\$ 136.25	\$ 350.00	\$ 350.00
10-41-4134-4250	Equipment- Supplies & Maint.	\$ 48.53	\$ 750.00	\$ 700.00
10-41-4134-4260	Equipment	\$ 1,313.95	\$ 6,100.00	\$ 2,400.00
10-41-4134-4290	Telephone	\$ -	\$ -	\$ -
10-41-4134-4310	Professional & Technical	\$ 21,900.09	\$ 30,375.00	\$ 33,875.00
10-41-4134-4510	Insurance	\$ 153,914.70	\$ 143,615.00	\$ 155,804.00
10-41-4134-4610	Miscellaneous Supplies	\$ 3,994.48	\$ 5,400.00	\$ 7,600.00
10-41-4134-4740	Capital Equipment Purchase	\$ -	\$ -	\$ -
<b>4134</b>	<b>Human Resources</b>	<b>\$ 233,076.36</b>	<b>\$ 249,497.00</b>	<b>\$ 276,886.00</b>
<b>4138</b>	<b>Utility Department</b>			
10-41-4138-4110	Salaries/Regular	\$ 37,965.98	\$ 31,000.00	\$ 6,646.00
10-41-4138-4120	Salaries/Part Time/Temporary	\$ -	\$ -	\$ -
10-41-4138-4130	Employee Benefits	\$ 27,270.18	\$ 22,450.00	\$ 4,653.00
10-41-4138-4140	Overtime	\$ 180.47	\$ 350.00	\$ 94.00
10-41-4138-4210	Dues And Memberships	\$ -	\$ -	\$ -
10-41-4138-4211	Books And Subscriptions	\$ -	\$ -	\$ 100.00



Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
10-41-4138-4230	Conference & Travel	\$ 2,124.68	\$ 1,000.00	\$ 4,000.00
10-41-4138-4240	Office Expense & Supplies	\$ 1,353.52	\$ 1,000.00	\$ 1,000.00
10-41-4138-4241	Postage	\$ 37,506.69	\$ 40,000.00	\$ 39,000.00
10-41-4138-4250	Equipment- Supplies & Maint.	\$ (60.65)	\$ 500.00	\$ 300.00
10-41-4138-4251	Fuel & Oil	\$ -	\$ -	\$ -
10-41-4138-4260	Equipment	\$ 2,005.03	\$ 4,178.00	\$ 2,500.00
10-41-4138-4290	Telephone	\$ 983.54	\$ 960.00	\$ 900.00
10-41-4138-4310	Professional & Technical	\$ 43,096.17	\$ 48,500.00	\$ 49,370.00
10-41-4138-4550	Bank Charges	\$ 88,765.51	\$ 98,000.00	\$ 103,900.00
10-41-4138-4610	Miscellaneous Supplies	\$ 300.00	\$ 450.00	\$ -
10-41-4138-4740	Capital Equipment Purchase	\$ -	\$ -	\$ -
<b>4138</b>	<b>Utility Department</b>	<b>\$ 241,491.12</b>	<b>\$ 248,388.00</b>	<b>\$ 212,463.00</b>
<b>4139</b>	<b>Information Technology</b>			
10-41-4139-4110	Salaries/Regular	\$ 53,061.87	\$ 58,500.00	\$ 47,238.00
10-41-4139-4120	Salaries/Part Time/Temporary	\$ 556.50	\$ 7,900.00	\$ 12,285.00
10-41-4139-4130	Employee Benefits	\$ 27,763.83	\$ 29,302.00	\$ 25,626.00
10-41-4139-4140	Overtime	\$ -	\$ -	\$ -
10-41-4139-4210	Dues And Memberships	\$ 31.86	\$ 75.00	\$ 75.00
10-41-4139-4211	Books And Subscriptions	\$ 321.91	\$ 375.00	\$ 375.00
10-41-4139-4230	Conference & Travel	\$ 4,049.99	\$ 5,000.00	\$ 5,000.00
10-41-4139-4240	Office Expense & Supplies	\$ 737.10	\$ 1,200.00	\$ 1,200.00
10-41-4139-4250	Equipment- Supplies & Maint.	\$ 1,604.87	\$ 3,589.00	\$ 1,600.00
10-41-4139-4251	Fuel & Oil	\$ 170.42	\$ 300.00	\$ 650.00
10-41-4139-4260	Equipment	\$ 28,076.00	\$ 29,200.00	\$ 27,750.00
10-41-4139-4290	Telephone	\$ 2,592.09	\$ 2,760.00	\$ 2,760.00
10-41-4139-4310	Professional & Technical	\$ 6,498.73	\$ 6,400.00	\$ 7,875.00
10-41-4139-4610	Miscellaneous Supplies	\$ 421.71	\$ 700.00	\$ 700.00
10-41-4139-4740	Capital Equipment Purchase	\$ -	\$ -	\$ -
<b>4139</b>	<b>Information Technology</b>	<b>\$ 125,886.88</b>	<b>\$ 145,301.00</b>	<b>\$ 133,134.00</b>
<b>4141</b>	<b>Finance</b>			
10-41-4141-4110	Salaries/Regular	\$ 43,107.90	\$ 60,341.00	\$ 62,268.00
10-41-4141-4120	Salaries/Part Time/Temporary	\$ 8,639.45	\$ 2,400.00	\$ 6,685.00
10-41-4141-4130	Employee Benefits	\$ 29,476.36	\$ 38,200.00	\$ 41,598.00
10-41-4141-4140	Overtime	\$ 322.21	\$ 340.00	\$ 553.00
10-41-4141-4210	Dues And Memberships	\$ 640.00	\$ 640.00	\$ 640.00
10-41-4141-4211	Books And Subscriptions	\$ 614.01	\$ 100.00	\$ 100.00
10-41-4141-4220	Public Notices	\$ 140.96	\$ 500.00	\$ 250.00
10-41-4141-4230	Conference & Travel	\$ 4,468.36	\$ 3,800.00	\$ 5,920.00
10-41-4141-4240	Office Expense & Supplies	\$ 5,128.33	\$ 5,900.00	\$ 6,000.00
10-41-4141-4250	Equipment- Supplies & Maint.	\$ -	\$ 300.00	\$ 300.00
10-41-4141-4251	Fuel & Oil	\$ -	\$ -	\$ -
10-41-4141-4260	Equipment	\$ 423.65	\$ 3,300.00	\$ 5,500.00
10-41-4141-4290	Telephone	\$ 901.89	\$ 980.00	\$ 900.00
10-41-4141-4310	Professional & Technical	\$ 52,543.78	\$ 49,500.00	\$ 55,000.00
10-41-4141-4550	Bank Charges	\$ 1,086.61	\$ 5,700.00	\$ 500.00
10-41-4141-4610	Miscellaneous Supplies	\$ -	\$ 100.00	\$ 100.00
10-41-4141-4740	Capital Equipment Purchase	\$ -	\$ -	\$ -



<b>Account Number</b>	<b>Description</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Estimated</b>	<b>FY 2015 Adopted</b>
<b>4141</b>	<b>Finance</b>	<b>\$ 147,493.51</b>	<b>\$ 172,101.00</b>	<b>\$ 186,314.00</b>
<b>4143</b>	<b>Treasurer</b>			
10-41-4143-4110	Salaries/Regular	\$ 12,581.47	\$ 13,500.00	\$ 13,928.00
10-41-4143-4120	Salaries/Part Time/Temporary	\$ -	\$ -	\$ -
10-41-4143-4130	Employee Benefits	\$ 6,704.24	\$ 7,117.00	\$ 7,477.00
10-41-4143-4140	Overtime	\$ -	\$ -	\$ -
10-41-4143-4210	Dues And Memberships	\$ 150.00	\$ 350.00	\$ 350.00
10-41-4143-4211	Books And Subscriptions	\$ 148.34	\$ 150.00	\$ 150.00
10-41-4143-4230	Conference & Travel	\$ 275.00	\$ 500.00	\$ 500.00
10-41-4143-4240	Office Expense & Supplies	\$ 359.31	\$ 500.00	\$ 500.00
10-41-4143-4241	Postage	\$ -	\$ 100.00	\$ 150.00
10-41-4143-4250	Equipment- Supplies & Maint.	\$ -	\$ 200.00	\$ 250.00
10-41-4143-4251	Fuel & Oil	\$ 1,097.49	\$ 1,000.00	\$ 1,000.00
10-41-4143-4260	Equipment	\$ -	\$ -	\$ -
10-41-4143-4310	Professional & Technical	\$ 50.00	\$ -	\$ -
10-41-4143-4550	Bank Charges	\$ 230.00	\$ 1,000.00	\$ -
10-41-4143-4610	Miscellaneous Supplies	\$ -	\$ -	\$ -
10-41-4143-4740	Capital Equipment Purchase	\$ -	\$ -	\$ -
<b>4143</b>	<b>Treasurer</b>	<b>\$ 21,595.85</b>	<b>\$ 24,417.00</b>	<b>\$ 24,305.00</b>
<b>4144</b>	<b>Recorder</b>			
10-41-4144-4110	Salaries/Regular	\$ 93,748.77	\$ 95,150.00	\$ 67,937.00
10-41-4144-4120	Salaries/Part Time/Temporary	\$ -	\$ -	\$ -
10-41-4144-4130	Employee Benefits	\$ 55,745.85	\$ 57,625.00	\$ 42,253.00
10-41-4144-4140	Overtime	\$ -	\$ -	\$ -
10-41-4144-4210	Dues And Memberships	\$ 415.00	\$ 450.00	\$ 450.00
10-41-4144-4211	Books And Subscriptions	\$ 23.34	\$ -	\$ 50.00
10-41-4144-4220	Public Notices	\$ 1,988.05	\$ 2,000.00	\$ 2,500.00
10-41-4144-4230	Conference & Travel	\$ 2,891.45	\$ 2,300.00	\$ 4,500.00
10-41-4144-4240	Office Expense & Supplies	\$ 1,399.13	\$ 2,100.00	\$ 2,100.00
10-41-4144-4241	Postage	\$ 1,125.19	\$ 1,500.00	\$ 2,000.00
10-41-4144-4250	Equipment- Supplies & Maint.	\$ 149.99	\$ 2,000.00	\$ 2,000.00
10-41-4144-4251	Fuel & Oil	\$ -	\$ -	\$ 300.00
10-41-4144-4260	Equipment	\$ 391.04	\$ 4,000.00	\$ 250.00
10-41-4144-4290	Telephone	\$ -	\$ -	\$ -
10-41-4144-4310	Professional & Technical	\$ 7,121.60	\$ 6,200.00	\$ 7,600.00
10-41-4144-4481	Elections	\$ -	\$ 19,020.00	\$ -
10-41-4144-4482	Princess Pageant	\$ 4,944.72	\$ 5,500.00	\$ 5,000.00
10-41-4144-4630	Refunds	\$ 100.00	\$ -	\$ -
10-41-4144-4740	Capital Equipment Purchase	\$ -	\$ -	\$ -
10-41-4144-4790	Other Projects	\$ -	\$ -	\$ -
<b>4144</b>	<b>Recorder</b>	<b>\$ 170,044.13</b>	<b>\$ 197,845.00</b>	<b>\$ 136,940.00</b>
<b>4145</b>	<b>Attorney</b>			
10-41-4145-4110	Salaries/Regular	\$ -	\$ 26,824.00	\$ 42,158.00
10-41-4145-4120	Salaries/Part Time/Temporary	\$ -	\$ -	\$ -
10-41-4145-4130	Employee Benefits	\$ -	\$ 10,625.00	\$ 19,168.00
10-41-4145-4140	Overtime	\$ -	\$ -	\$ -

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
10-41-4145-4210	Dues And Memberships	\$ -	\$ 500.00	\$ 2,073.00
10-41-4145-4211	Books And Subscriptions	\$ -	\$ 150.00	\$ 1,200.00
10-41-4145-4230	Conference & Travel	\$ -	\$ 2,000.00	\$ 6,700.00
10-41-4145-4240	Office Expense & Supplies	\$ -	\$ 300.00	\$ 500.00
10-41-4145-4250	Equipment- Supplies & Maint.	\$ -	\$ 300.00	\$ 300.00
10-41-4145-4251	Fuel & Oil	\$ -	\$ 3,200.00	\$ 4,800.00
10-41-4145-4260	Equipment	\$ -	\$ 10,000.00	\$ 5,300.00
10-41-4145-4290	Telephone	\$ -	\$ 900.00	\$ 900.00
10-41-4145-4310	Professional & Technical	\$ -	\$ -	\$ 4,900.00
10-41-4145-4610	Miscellaneous Supplies	\$ -	\$ -	\$ 100.00
10-41-4145-4740	Capital Equipment Purchase	\$ -	\$ -	\$ -
<b>4145</b>	<b>Attorney</b>	<b>\$ -</b>	<b>\$ 54,799.00</b>	<b>\$ 88,099.00</b>
<b>4150</b>	<b>Administrative Services</b>			
10-41-4150-4110	Salaries/Regular	\$ 4,204.05	\$ 4,823.00	\$ 5,071.00
10-41-4150-4120	Salaries/Part Time/Temporary	\$ -	\$ -	\$ -
10-41-4150-4130	Employee Benefits	\$ 2,840.82	\$ 3,031.00	\$ 3,310.00
10-41-4150-4140	Overtime	\$ -	\$ -	\$ -
10-41-4150-4220	Public Notices	\$ -	\$ -	\$ -
10-41-4150-4240	Office Expense & Supplies	\$ 1,567.36	\$ 3,500.00	\$ 3,000.00
10-41-4150-4250	Equipment- Supplies & Maint.	\$ 2,061.12	\$ 1,500.00	\$ 3,220.00
10-41-4150-4260	Equipment	\$ -	\$ -	\$ 6,266.00
10-41-4150-4270	Building & Grounds	\$ 27,527.81	\$ 47,390.00	\$ 35,080.00
10-41-4150-4280	Utilities	\$ 60,607.87	\$ 70,440.00	\$ 77,500.00
10-41-4150-4290	Telephone	\$ 21,073.19	\$ 23,800.00	\$ 23,960.00
10-41-4150-4310	Professional & Technical	\$ 44,325.79	\$ 28,500.00	\$ 27,400.00
10-41-4150-4311	Legal Fees	\$ 151,536.10	\$ 75,000.00	\$ 20,000.00
10-41-4150-4340	Other Contractual Services	\$ 19,761.00	\$ 26,300.00	\$ 26,800.00
10-41-4150-4510	Insurance	\$ 309,744.34	\$ 297,200.00	\$ 300,000.00
10-41-4150-4550	Bank Charges	\$ -	\$ -	\$ -
10-41-4150-4610	Miscellaneous Supplies	\$ -	\$ -	\$ -
10-41-4150-4640	Grant Expense	\$ -	\$ 200,000.00	\$ -
10-41-4150-4641	Expendable Materials	\$ 39,240.36	\$ 73,000.00	\$ 56,810.00
10-41-4150-4740	Capital Equipment Purchase	\$ -	\$ -	\$ -
10-41-4150-4790	Other Projects	\$ 39,401.17	\$ 10,000.00	\$ 20,000.00
10-41-4150-4850	Lease Purchase	\$ -	\$ -	\$ 21,335.00
<b>4150</b>	<b>Administrative Services</b>	<b>\$ 723,890.98</b>	<b>\$ 864,484.00</b>	<b>\$ 629,752.00</b>
<b>41</b>	<b>General Government</b>	<b>\$ 2,107,705.70</b>	<b>\$ 2,434,383.00</b>	<b>\$ 2,170,684.00</b>
<b>42</b>	<b>Public Safety</b>			
<b>4210</b>	<b>Police</b>			
10-42-4210-4110	Salaries/Regular	\$ 1,189,285.15	\$ 1,232,229.00	\$ 1,446,460.00
10-42-4210-4120	Salaries/Part Time/Temporary	\$ 33,012.16	\$ 80,000.00	\$ 88,500.00
10-42-4210-4130	Employee Benefits	\$ 760,039.60	\$ 806,936.00	\$ 961,072.00
10-42-4210-4140	Overtime	\$ 64,574.95	\$ 94,740.00	\$ 75,000.00
10-42-4210-4150	Uniforms	\$ 16,481.15	\$ 21,000.00	\$ 18,500.00
10-42-4210-4210	Dues And Memberships	\$ 902.39	\$ 1,380.00	\$ 1,380.00
10-42-4210-4230	Conference & Travel	\$ 15,305.72	\$ 17,000.00	\$ 18,300.00

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
10-42-4210-4240	Office Expense & Supplies	\$ 7,147.65	\$ 7,500.00	\$ 7,500.00
10-42-4210-4250	Equipment- Supplies & Maint.	\$ 51,958.19	\$ 60,691.00	\$ 59,000.00
10-42-4210-4251	Fuel & Oil	\$ 75,600.22	\$ 75,609.00	\$ 65,000.00
10-42-4210-4260	Equipment	\$ 48,691.87	\$ 57,450.00	\$ 67,619.00
10-42-4210-4270	Building & Grounds	\$ 15,417.09	\$ 12,000.00	\$ 12,500.00
10-42-4210-4280	Utilities	\$ 10,472.26	\$ 13,200.00	\$ 14,000.00
10-42-4210-4290	Telephone	\$ 19,535.12	\$ 19,500.00	\$ 21,500.00
10-42-4210-4310	Professional & Technical	\$ 101,942.02	\$ 98,500.00	\$ 111,481.00
10-42-4210-4311	Legal Fees	\$ -	\$ -	\$ -
10-42-4210-4312	Dispatch Services	\$ 107,663.25	\$ 147,859.00	\$ 163,223.00
10-42-4210-4319	Vet/Lab Service	\$ 284.30	\$ 1,300.00	\$ 1,600.00
10-42-4210-4610	Miscellaneous Supplies	\$ 198.82	\$ 500.00	\$ 500.00
10-42-4210-4620	Miscellaneous Service	\$ 459.00	\$ 500.00	\$ 500.00
10-42-4210-4640	Grant Expense	\$ -	\$ 42,500.00	\$ 5,000.00
10-42-4210-4642	Public Safety Citizen Programs	\$ 871.14	\$ -	\$ 1,200.00
10-42-4210-4740	Capital Equipment Purchase	\$ 38,000.00	\$ 58,000.00	\$ 47,600.00
10-42-4210-4790	Other Projects	\$ 2,201.32	\$ 3,200.00	\$ -
<b>4210</b>	<b>Police</b>	<b>\$ 2,560,043.37</b>	<b>\$ 2,851,594.00</b>	<b>\$ 3,187,435.00</b>
<b>4220</b>	<b>Fire</b>			
10-42-4220-4110	Salaries/Regular	\$ 258,255.56	\$ 425,700.00	\$ 451,813.00
10-42-4220-4120	Salaries/Part Time/Temporary	\$ 103,607.64	\$ 84,475.00	\$ 100,375.00
10-42-4220-4130	Employee Benefits	\$ 141,346.66	\$ 245,000.00	\$ 266,474.00
10-42-4220-4140	Overtime	\$ 4,950.66	\$ 16,000.00	\$ 16,000.00
10-42-4220-4150	Uniforms	\$ 8,792.87	\$ 6,500.00	\$ 13,200.00
10-42-4220-4210	Dues And Memberships	\$ 583.00	\$ 1,000.00	\$ 1,000.00
10-42-4220-4211	Books And Subscriptions	\$ 970.43	\$ 1,000.00	\$ 1,000.00
10-42-4220-4230	Conference & Travel	\$ 4,782.28	\$ 3,000.00	\$ 5,000.00
10-42-4220-4240	Office Expense & Supplies	\$ 3,006.40	\$ 3,000.00	\$ 3,000.00
10-42-4220-4250	Equipment- Supplies & Maint.	\$ 44,315.30	\$ 33,500.00	\$ 36,883.00
10-42-4220-4251	Fuel & Oil	\$ 19,209.34	\$ 18,500.00	\$ 19,375.00
10-42-4220-4260	Equipment	\$ 19,149.06	\$ 21,500.00	\$ 21,500.00
10-42-4220-4270	Building & Grounds	\$ 9,009.08	\$ 9,000.00	\$ 7,500.00
10-42-4220-4280	Utilities	\$ 12,448.21	\$ 13,500.00	\$ 13,500.00
10-42-4220-4290	Telephone	\$ 7,623.93	\$ 7,800.00	\$ 7,625.00
10-42-4220-4310	Professional & Technical	\$ 15,936.51	\$ 20,050.00	\$ 20,050.00
10-42-4220-4312	Dispatch Services	\$ 35,887.75	\$ 49,287.00	\$ 71,339.00
10-42-4220-4320	Fire Response Compensation	\$ 40,900.00	\$ 40,000.00	\$ 50,000.00
10-42-4220-4450	PS Special Department Supplies	\$ 2,555.41	\$ 2,500.00	\$ 2,500.00
10-42-4220-4550	Bank Charges	\$ 2,500.00	\$ 2,500.00	\$ -
10-42-4220-4610	Miscellaneous Supplies	\$ 622.68	\$ 1,500.00	\$ 1,125.00
10-42-4220-4640	Grant Expense	\$ 28,659.80	\$ 22,000.00	\$ -
10-42-4220-4740	Capital Equipment Purchase	\$ -	\$ -	\$ -
10-42-4220-4790	Other Projects	\$ 200.00	\$ -	\$ -
10-42-4220-4810	Principal On Bonds	\$ 76,000.00	\$ 79,000.00	\$ 82,000.00
10-42-4220-4820	Interest On Bonds	\$ 6,283.20	\$ 4,981.00	\$ 3,629.00
<b>4220</b>	<b>Fire</b>	<b>\$ 847,595.77</b>	<b>\$ 1,111,293.00</b>	<b>\$ 1,194,888.00</b>
<b>42</b>	<b>Public Safety</b>	<b>\$ 3,407,639.14</b>	<b>\$ 3,962,887.00</b>	<b>\$ 4,382,323.00</b>

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
<b>44</b>	<b>Highways &amp; Public Improvements</b>			
<b>4411</b>	<b>Streets</b>			
10-44-4411-4110	Salaries/Regular	\$ 290,750.89	\$ 285,797.00	\$ 289,216.00
10-44-4411-4120	Salaries/Part Time/Temporary	\$ -	\$ -	\$ -
10-44-4411-4130	Employee Benefits	\$ 206,574.13	\$ 203,543.00	\$ 206,419.00
10-44-4411-4140	Overtime	\$ 3,944.66	\$ 5,600.00	\$ 5,042.00
10-44-4411-4150	Uniforms	\$ -	\$ 1,800.00	\$ 2,200.00
10-44-4411-4210	Dues And Memberships	\$ 166.00	\$ 300.00	\$ 300.00
10-44-4411-4220	Public Notices	\$ 351.12	\$ 500.00	\$ 500.00
10-44-4411-4230	Conference & Travel	\$ 2,286.69	\$ 4,700.00	\$ 7,600.00
10-44-4411-4240	Office Expense & Supplies	\$ 989.22	\$ 1,200.00	\$ 1,000.00
10-44-4411-4250	Equipment- Supplies & Maint.	\$ 20,006.53	\$ 70,000.00	\$ 69,000.00
10-44-4411-4251	Fuel & Oil	\$ 40,152.94	\$ 40,000.00	\$ 40,000.00
10-44-4411-4260	Equipment	\$ -	\$ 1,200.00	\$ 8,000.00
10-44-4411-4270	Building & Grounds	\$ 2,280.27	\$ 2,850.00	\$ 5,450.00
10-44-4411-4280	Utilities	\$ 3,630.69	\$ 3,850.00	\$ 4,250.00
10-44-4411-4290	Telephone	\$ 3,043.31	\$ 3,550.00	\$ 3,550.00
10-44-4411-4310	Professional & Technical	\$ 31,959.98	\$ 60,000.00	\$ 40,426.00
10-44-4411-4410	Highway Supplies	\$ 27,163.91	\$ 30,000.00	\$ 49,500.00
10-44-4411-4420	Highway Projects	\$ -	\$ -	\$ -
10-44-4411-4550	Bank Charges	\$ 4,500.00	\$ 4,000.00	\$ 4,000.00
10-44-4411-4610	Miscellaneous Supplies	\$ -	\$ -	\$ -
10-44-4411-4621	Solid Waste Collection	\$ 5,395.63	\$ 3,000.00	\$ 4,000.00
10-44-4411-4740	Capital Equipment Purchase	\$ 49,229.38	\$ 52,000.00	\$ -
10-44-4411-4790	Other Projects	\$ -	\$ -	\$ -
10-44-4411-4810	Principal On Bonds	\$ 571,371.99	\$ 302,035.00	\$ 310,275.00
10-44-4411-4815	Bond Refunding Escrow Payment	\$ -	\$ -	\$ -
10-44-4411-4820	Interest On Bonds	\$ 100,905.77	\$ 88,841.00	\$ 79,177.00
10-44-4411-4850	Lease Purchase	\$ -	\$ -	\$ -
<b>4411</b>	<b>Streets</b>	<b>\$ 1,364,703.11</b>	<b>\$ 1,164,766.00</b>	<b>\$ 1,129,905.00</b>
<b>4423</b>	<b>Waste Collection</b>			
10-44-4423-4344	Solid Waste Service Fees	\$ 877,889.60	\$ 876,000.00	\$ 983,928.00
10-44-4423-4523	Uncollectable Accts	\$ 6,605.60	\$ -	\$ -
<b>4423</b>	<b>Waste Collection</b>	<b>\$ 884,495.20</b>	<b>\$ 876,000.00</b>	<b>\$ 983,928.00</b>
<b>44</b>	<b>Highways &amp; Public Improvements</b>	<b>\$ 2,249,198.31</b>	<b>\$ 2,040,766.00</b>	<b>\$ 2,113,833.00</b>
<b>45</b>	<b>Parks &amp; Rec, Public Property</b>			
<b>4510</b>	<b>Parks</b>			
10-45-4510-4110	Salaries/Regular	\$ 268,172.85	\$ 283,826.00	\$ 340,453.00
10-45-4510-4120	Salaries/Part Time/Temporary	\$ 89,108.68	\$ 125,000.00	\$ 133,600.00
10-45-4510-4130	Employee Benefits	\$ 176,712.10	\$ 192,862.00	\$ 244,772.00
10-45-4510-4140	Overtime	\$ -	\$ -	\$ 1,000.00
10-45-4510-4211	Books And Subscriptions	\$ 150.00	\$ -	\$ 250.00
10-45-4510-4230	Conference & Travel	\$ 3,059.26	\$ 3,500.00	\$ 3,500.00
10-45-4510-4240	Office Expense & Supplies	\$ 704.19	\$ 750.00	\$ 600.00
10-45-4510-4250	Equipment- Supplies & Maint.	\$ 94,887.65	\$ 108,872.00	\$ 112,000.00

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
10-45-4510-4251	Fuel & Oil	\$ 20,629.15	\$ 26,000.00	\$ 26,000.00
10-45-4510-4260	Equipment	\$ 29,192.76	\$ 26,000.00	\$ 26,000.00
10-45-4510-4261	Recreation Equipment	\$ 7,291.99	\$ 5,000.00	\$ 5,000.00
10-45-4510-4270	Building & Grounds	\$ 25,472.01	\$ 40,000.00	\$ 40,000.00
10-45-4510-4280	Utilities	\$ 138,112.49	\$ 145,000.00	\$ 170,000.00
10-45-4510-4290	Telephone	\$ 2,346.66	\$ 2,500.00	\$ 2,500.00
10-45-4510-4310	Professional & Technical	\$ 6,001.25	\$ 15,000.00	\$ 8,000.00
10-45-4510-4317	Contracted Labor	\$ -	\$ 65,000.00	\$ 3,600.00
10-45-4510-4487	Fertilizer	\$ 34,161.67	\$ 330.00	\$ 54,000.00
10-45-4510-4550	Bank Charges	\$ 1,000.00	\$ 250.00	\$ -
10-45-4510-4610	Miscellaneous Supplies	\$ -	\$ -	\$ 250.00
10-45-4510-4611	Veteran s Memorial Expense	\$ -	\$ -	\$ -
10-45-4510-4612	Community Garden	\$ 2,350.67	\$ 4,500.00	\$ 2,500.00
10-45-4510-4630	Refunds	\$ -	\$ -	\$ 200.00
10-45-4510-4740	Capital Equipment Purchase	\$ -	\$ -	\$ -
10-45-4510-4790	Other Projects	\$ 691.00	\$ -	\$ -
10-45-4510-4810	Principal On Bonds	\$ 35,200.00	\$ 46,640.00	\$ 48,400.00
10-45-4510-4820	Interest On Bonds	\$ 18,177.72	\$ 16,979.00	\$ 15,586.00
<b>4510</b>	<b>Parks</b>	<b>\$ 953,422.10</b>	<b>\$ 1,108,009.00</b>	<b>\$ 1,238,211.00</b>
<b>4590</b>	<b>Cemeteries</b>			
10-45-4590-4110	Salaries/Regular	\$ 45,088.04	\$ 45,533.00	\$ 46,422.00
10-45-4590-4120	Salaries/Part Time/Temporary	\$ 5,049.00	\$ 12,000.00	\$ 12,000.00
10-45-4590-4130	Employee Benefits	\$ 28,111.82	\$ 29,077.00	\$ 30,812.00
10-45-4590-4140	Overtime	\$ -	\$ -	\$ 1,000.00
10-45-4590-4230	Conference & Travel	\$ -	\$ 500.00	\$ 500.00
10-45-4590-4240	Office Expense & Supplies	\$ 503.41	\$ 100.00	\$ 100.00
10-45-4590-4250	Equipment- Supplies & Maint.	\$ 3,098.89	\$ 8,979.00	\$ 5,000.00
10-45-4590-4251	Fuel & Oil	\$ 5,647.35	\$ 6,000.00	\$ 6,000.00
10-45-4590-4260	Equipment	\$ -	\$ -	\$ -
10-45-4590-4270	Building & Grounds	\$ 3,093.30	\$ 5,000.00	\$ 3,000.00
10-45-4590-4280	Utilities	\$ -	\$ -	\$ -
10-45-4590-4310	Professional & Technical	\$ -	\$ -	\$ -
10-45-4590-4487	Fertilizer	\$ -	\$ 3,000.00	\$ 5,000.00
10-45-4590-4630	Refunds	\$ 300.00	\$ 600.00	\$ -
10-45-4590-4740	Capital Equipment Purchase	\$ -	\$ -	\$ -
10-45-4590-4790	Other Projects	\$ -	\$ -	\$ -
10-45-4590-4850	Lease Purchase	\$ -	\$ -	\$ -
<b>4590</b>	<b>Cemeteries</b>	<b>\$ 90,891.81</b>	<b>\$ 110,789.00</b>	<b>\$ 109,834.00</b>
<b>45</b>	<b>Parks &amp; Rec, Public Property</b>	<b>\$ 1,044,313.91</b>	<b>\$ 1,218,798.00</b>	<b>\$ 1,348,045.00</b>
<b>46</b>	<b>Community &amp; Economic Dev</b>			
<b>4610</b>	<b>Community Development</b>			
10-46-4610-4110	Salaries/Regular	\$ 272,882.72	\$ 293,736.00	\$ 313,572.00
10-46-4610-4120	Salaries/Part Time/Temporary	\$ 21,600.00	\$ 29,400.00	\$ 33,300.00
10-46-4610-4130	Employee Benefits	\$ 144,322.11	\$ 162,587.00	\$ 176,523.00
10-46-4610-4140	Overtime	\$ -	\$ 500.00	\$ -
10-46-4610-4210	Dues And Memberships	\$ 1,067.00	\$ 2,130.00	\$ 3,600.00

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
10-46-4610-4211	Books And Subscriptions	\$ 1,035.34	\$ 1,240.00	\$ 1,200.00
10-46-4610-4220	Public Notices	\$ 3,767.07	\$ 3,500.00	\$ 5,000.00
10-46-4610-4230	Conference & Travel	\$ 2,147.25	\$ 3,000.00	\$ 8,100.00
10-46-4610-4240	Office Expense & Supplies	\$ 2,955.40	\$ 5,000.00	\$ 7,110.00
10-46-4610-4250	Equipment- Supplies & Maint.	\$ 3,108.54	\$ 5,500.00	\$ 11,768.00
10-46-4610-4251	Fuel & Oil	\$ 3,631.45	\$ 3,900.00	\$ 4,400.00
10-46-4610-4260	Equipment	\$ 2,925.87	\$ 4,100.00	\$ 6,850.00
10-46-4610-4290	Telephone	\$ 2,249.32	\$ 3,450.00	\$ 5,150.00
10-46-4610-4310	Professional & Technical	\$ 9,637.50	\$ 20,000.00	\$ 39,000.00
10-46-4610-4610	Miscellaneous Supplies	\$ 386.18	\$ 600.00	\$ 1,700.00
10-46-4610-4630	Refunds	\$ -	\$ -	\$ -
10-46-4610-4740	Capital Equipment Purchase	\$ -	\$ -	\$ -
<b>4610</b>	<b>Community Development</b>	<b>\$ 471,715.75</b>	<b>\$ 538,643.00</b>	<b>\$ 617,273.00</b>
<b>4652</b>	<b>Economic Development</b>			
10-46-4652-4110	Salaries/Regular	\$ -	\$ -	\$ -
10-46-4652-4120	Salaries/Part Time/Temporary	\$ -	\$ -	\$ -
10-46-4652-4130	Employee Benefits	\$ -	\$ -	\$ -
10-46-4652-4140	Overtime	\$ -	\$ -	\$ -
10-46-4652-4210	Dues And Memberships	\$ -	\$ 14,100.00	\$ 15,322.00
10-46-4652-4211	Books And Subscriptions	\$ -	\$ -	\$ -
10-46-4652-4220	Public Notices	\$ -	\$ -	\$ -
10-46-4652-4230	Conference & Travel	\$ 1,130.19	\$ 3,375.00	\$ 2,600.00
10-46-4652-4240	Office Expense & Supplies	\$ -	\$ -	\$ -
10-46-4652-4250	Equipment- Supplies & Maint.	\$ -	\$ 100.00	\$ 200.00
10-46-4652-4251	Fuel & Oil	\$ -	\$ -	\$ -
10-46-4652-4260	Equipment	\$ -	\$ -	\$ -
10-46-4652-4290	Telephone	\$ -	\$ -	\$ -
10-46-4652-4310	Professional & Technical	\$ 17,962.02	\$ 2,000.00	\$ 1,000.00
10-46-4652-4610	Miscellaneous Supplies	\$ -	\$ -	\$ -
10-46-4652-4630	Refunds	\$ -	\$ -	\$ -
10-46-4652-4643	Economic Development	\$ -	\$ -	\$ -
10-46-4652-4740	Capital Equipment Purchase	\$ -	\$ -	\$ -
<b>4652</b>	<b>Economic Development</b>	<b>\$ 19,092.21</b>	<b>\$ 19,575.00</b>	<b>\$ 19,122.00</b>
<b>46</b>	<b>Community &amp; Economic Dev</b>	<b>\$ 490,807.96</b>	<b>\$ 558,218.00</b>	<b>\$ 636,395.00</b>
<b>48</b>	<b>Transfers &amp; Other Uses</b>			
<b>4810</b>	<b>Trnsfr To Other Funds</b>			
10-48-4810-4911	Transfer To Mba	\$ 499,641.67	\$ 434,544.00	\$ 434,825.00
<b>4810</b>	<b>Trnsfr To Other Funds</b>	<b>\$ 499,641.67</b>	<b>\$ 434,544.00</b>	<b>\$ 434,825.00</b>
<b>4830</b>	<b>Contr To Other Funds</b>			
10-48-4830-4920	Contribution Capital Projects	\$ -	\$ 834,900.00	\$ -
10-48-4830-4921	Contribution C/P Fire	\$ -	\$ -	\$ -
10-48-4830-4922	Contribution C/P General	\$ -	\$ -	\$ -
10-48-4830-4923	Contribution C/P Street	\$ 760,342.18	\$ 788,500.00	\$ 822,342.00
10-48-4830-4924	Contribution C/P Leisure Srvc	\$ 8,603.10	\$ -	\$ -
10-48-4830-4925	Contribution Community Cntr	\$ 910,151.16	\$ 999,430.00	\$ 994,111.00

<b>Account Number</b>	<b>Description</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Estimated</b>	<b>FY 2015 Adopted</b>
10-48-4830-4926	Contribution to Fleet	\$ -	\$ 82,798.00	\$ -
<b>4830</b>	<b>Contr To Other Funds</b>	<b>\$ 1,679,096.44</b>	<b>\$ 2,705,628.00</b>	<b>\$ 1,816,453.00</b>
<b>4880</b>	<b>Appr. Increase Fund Blnc</b>			
10-48-4880-4980	Appr Increase In Fund Balance	\$ -	\$ -	\$ -
<b>4880</b>	<b>Appr. Increase Fund Blnc</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>48</b>	<b>Transfers &amp; Other Uses</b>	<b>\$ 2,178,738.11</b>	<b>\$ 3,140,172.00</b>	<b>\$ 2,251,278.00</b>
	<b>Expense</b>	<b>\$ 11,478,403.13</b>	<b>\$ 13,355,224.00</b>	<b>\$ 12,902,558.00</b>
<b>10</b>	<b>General Fund</b>	<b>\$ 945,929.75</b>	<b>\$ -</b>	<b>\$ -</b>
<b>26</b>	<b>Internal Service Fund</b>			
<b>36</b>	<b>Miscellaneous Revenue</b>			
<b>3610</b>	<b>Interest Earnings</b>			
26-36-3610-3610	Interest Earnings	\$ 86.30	\$ -	\$ -
26-36-3610-3616	WFB Investment Interest	\$ 4,813.27	\$ 9,086.00	\$ -
26-36-3610-3617	WFB Impact Fee Interest	\$ -	\$ -	\$ -
<b>3610</b>	<b>Interest Earnings</b>	<b>\$ 4,899.57</b>	<b>\$ 9,086.00</b>	<b>\$ -</b>
<b>3615</b>	<b>Non-operating Rev</b>			
26-36-3615-3615	Gain/Loss On Investment	\$ (7,745.63)	\$ -	\$ -
<b>3615</b>	<b>Non-operating Rev</b>	<b>\$ (7,745.63)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>36</b>	<b>Miscellaneous Revenue</b>	<b>\$ (2,846.06)</b>	<b>\$ 9,086.00</b>	<b>\$ -</b>
<b>38</b>	<b>Contributions &amp; Transfers</b>			
<b>3800</b>	<b>Contributions &amp; Transfers</b>			
26-38-3800-3890	Use Of Prior Year Fund Balance	\$ -	\$ -	\$ -
<b>3800</b>	<b>Contributions &amp; Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>3810</b>	<b>Transf From Other Funds</b>			
26-38-3810-3813	Transfer From General Fund	\$ -	\$ -	\$ -
<b>3810</b>	<b>Transf From Other Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>38</b>	<b>Contributions &amp; Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>39</b>	<b>Special Fund Revenue</b>			
<b>3610</b>	<b>Interest Earnings</b>			
26-39-3610-3911	Interest Earnings Impact Fees	\$ -	\$ -	\$ -
<b>3610</b>	<b>Interest Earnings</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>39</b>	<b>Special Fund Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Revenue</b>	<b>\$ (2,846.06)</b>	<b>\$ 9,086.00</b>	<b>\$ -</b>
<b>48</b>	<b>Transfers &amp; Other Uses</b>			
<b>4800</b>	<b>Transfers &amp; Other Uses</b>			
26-48-4800-4980	Appr Increase In Fund Balance	\$ -	\$ 9,086.00	\$ -
<b>4800</b>	<b>Transfers &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ 9,086.00</b>	<b>\$ -</b>



Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
<b>4813</b>	<b>Transfer To General Fund</b>			
26-48-4813-4910	Transfer To General Fund	\$ -	\$ -	\$ -
<b>4813</b>	<b>Transfer To General Fund</b>	\$ -	\$ -	\$ -
<b>4830</b>	<b>Contr To Other Funds</b>			
26-48-4830-4920	Contribution Capital Projects	\$ -	\$ -	\$ -
<b>4830</b>	<b>Contr To Other Funds</b>	\$ -	\$ -	\$ -
<b>48</b>	<b>Transfers &amp; Other Uses</b>	\$ -	\$ 9,086.00	\$ -
	<b>Expense</b>	\$ -	\$ 9,086.00	\$ -
<b>26</b>	<b>Internal Service Fund</b>	\$ (2,846.06)	\$ -	\$ -
<b>29</b>	<b>Leisure Services</b>			
<b>36</b>	<b>Miscellaneous Revenue</b>			
<b>3610</b>	<b>Interest Earnings</b>			
29-36-3610-3610	Interest Earnings	\$ -	\$ -	\$ -
<b>3610</b>	<b>Interest Earnings</b>	\$ -	\$ -	\$ -
<b>3690</b>	<b>Sundry Revenue</b>			
29-36-3690-3690	Miscellaneous Revenue	\$ 1,458.38	\$ 44,000.00	\$ 1,000.00
29-36-3690-3692	Deposit Reconciliation	\$ 581.89	\$ -	\$ -
29-36-3690-3699	Monthly Revenue Clearing	\$ 318.76	\$ -	\$ -
<b>3690</b>	<b>Sundry Revenue</b>	\$ 2,359.03	\$ 44,000.00	\$ 1,000.00
<b>36</b>	<b>Miscellaneous Revenue</b>	\$ 2,359.03	\$ 44,000.00	\$ 1,000.00
<b>38</b>	<b>Contributions &amp; Transfers</b>			
<b>3800</b>	<b>Contributions &amp; Transfers</b>			
29-38-3800-3874	Sponsors	\$ -	\$ -	\$ 5,000.00
<b>3800</b>	<b>Contributions &amp; Transfers</b>	\$ -	\$ -	\$ 5,000.00
<b>3810</b>	<b>Transf From Other Funds</b>			
29-38-3810-3813	Transfer From General Fund	\$ 910,151.16	\$ 999,430.00	\$ 994,111.00
<b>3810</b>	<b>Transf From Other Funds</b>	\$ 910,151.16	\$ 999,430.00	\$ 994,111.00
<b>3870</b>	<b>Contr From Prvt Source</b>			
29-38-3870-3873	Grants From Private Sources	\$ -	\$ -	\$ -
<b>3870</b>	<b>Contr From Prvt Source</b>	\$ -	\$ -	\$ -
<b>38</b>	<b>Contributions &amp; Transfers</b>	\$ 910,151.16	\$ 999,430.00	\$ 999,111.00
<b>60</b>	<b>WCCC Community Center</b>			
<b>6000</b>	<b>Community Center</b>			
29-60-6000-3473	Memberships-Annual	\$ 230,213.78	\$ 188,000.00	\$ 206,000.00
29-60-6000-3474	Entrance Fees	\$ 202,666.46	\$ 210,000.00	\$ -
29-60-6000-3476	Rental Fees	\$ 3,552.50	\$ -	\$ -
29-60-6000-3477	WCCC Sales	\$ 24,216.20	\$ 25,938.00	\$ 248,000.00

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
29-60-6000-3490	Refunds	\$ (5,229.15)	\$ -	\$ -
29-60-6000-3491	Memberships-Monthly/Punch Pass	\$ 244,003.58	\$ 232,000.00	\$ 245,000.00
29-60-6000-3690	Miscellaneous Revenue	\$ 707.12	\$ 500.00	\$ -
29-60-6000-3874	Sponsors	\$ 5,683.33	\$ 8,000.00	\$ -
<b>6000</b>	<b>Community Center</b>	<b>\$ 705,813.82</b>	<b>\$ 664,438.00</b>	<b>\$ 699,000.00</b>
<b>6010</b>	<b>Community Center-Group Excer</b>			
29-60-6010-3474	Entrance Fees	\$ -	\$ -	\$ -
<b>6010</b>	<b>Community Center-Group Excer</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>6013</b>	<b>Community Center-Events</b>			
29-60-6013-3474	Entrance Fees	\$ 762.66	\$ 250.00	\$ -
29-60-6013-3497	Vendor Booth Fees	\$ 675.00	\$ -	\$ -
<b>6013</b>	<b>Community Center-Events</b>	<b>\$ 1,437.66</b>	<b>\$ 250.00</b>	<b>\$ -</b>
<b>6040</b>	<b>Community Center-Daycare</b>			
29-60-6040-3473	Memberships-Annual	\$ 4,539.57	\$ 4,000.00	\$ -
29-60-6040-3474	Entrance Fees	\$ 7,133.65	\$ 9,000.00	\$ -
29-60-6040-3491	Memberships-Monthly/Punch Pass	\$ 15,559.73	\$ 10,000.00	\$ -
<b>6040</b>	<b>Community Center-Daycare</b>	<b>\$ 27,232.95</b>	<b>\$ 23,000.00</b>	<b>\$ -</b>
<b>60</b>	<b>WCCC Community Center</b>	<b>\$ 734,484.43</b>	<b>\$ 687,688.00</b>	<b>\$ 699,000.00</b>
<b>61</b>	<b>WCCC Concessions</b>			
<b>6101</b>	<b>Concessions-The Wave</b>			
29-61-6101-3477	Sales	\$ 101,554.05	\$ 22,000.00	\$ -
<b>6101</b>	<b>Concessions-The Wave</b>	<b>\$ 101,554.05</b>	<b>\$ 22,000.00</b>	<b>\$ -</b>
<b>6102</b>	<b>Concessions-Vending</b>			
29-61-6102-3477	Sales	\$ 9,225.92	\$ 9,000.00	\$ -
<b>6102</b>	<b>Concessions-Vending</b>	<b>\$ 9,225.92</b>	<b>\$ 9,000.00</b>	<b>\$ -</b>
<b>61</b>	<b>WCCC Concessions</b>	<b>\$ 110,779.97</b>	<b>\$ 31,000.00</b>	<b>\$ -</b>
<b>62</b>	<b>WCCC Aquatics</b>			
<b>6200</b>	<b>Aquatics</b>			
29-62-6200-3472	Aquatics Revenue	\$ -	\$ -	\$ 42,750.00
<b>6200</b>	<b>Aquatics</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,750.00</b>
<b>6201</b>	<b>Aquatics-Youth Swim</b>			
29-62-6201-3498	Registration/Tuition Fees	\$ 30,375.77	\$ 29,000.00	\$ -
<b>6201</b>	<b>Aquatics-Youth Swim</b>	<b>\$ 30,375.77</b>	<b>\$ 29,000.00</b>	<b>\$ -</b>
<b>6202</b>	<b>Aquatics-Adult Swim</b>			
29-62-6202-3498	Registration/Tuition Fees	\$ 929.00	\$ 3,000.00	\$ -
<b>6202</b>	<b>Aquatics-Adult Swim</b>	<b>\$ 929.00</b>	<b>\$ 3,000.00</b>	<b>\$ -</b>
<b>6203</b>	<b>Aquatics-Events</b>			
29-62-6203-3474	Entrance Fees	\$ 3,959.16	\$ 1,700.00	\$ -

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
29-62-6203-3874	Sponsors	\$ 1,831.84	\$ 500.00	\$ -
<b>6203</b>	<b>Aquatics-Events</b>	<b>\$ 5,791.00</b>	<b>\$ 2,200.00</b>	<b>\$ -</b>
<b>6204</b>	<b>Aquatics-Classes</b>			
29-62-6204-3498	Registration/Tuition Fees	\$ 7,113.41	\$ 6,750.00	\$ -
<b>6204</b>	<b>Aquatics-Classes</b>	<b>\$ 7,113.41</b>	<b>\$ 6,750.00</b>	<b>\$ -</b>
<b>6205</b>	<b>Aquatics Lease</b>			
29-62-6205-3496	Aquatics Lease	\$ 12,400.00	\$ 25,000.00	\$ -
<b>6205</b>	<b>Aquatics Lease</b>	<b>\$ 12,400.00</b>	<b>\$ 25,000.00</b>	<b>\$ -</b>
<b>62</b>	<b>WCCC Aquatics</b>	<b>\$ 56,609.18</b>	<b>\$ 65,950.00</b>	<b>\$ 42,750.00</b>
<b>65</b>	<b>WCCC Preschool</b>			
<b>6500</b>	<b>Preschool</b>			
29-65-6500-3479	Preschool Revenue	\$ -	\$ -	\$ 138,150.00
<b>6500</b>	<b>Preschool</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 138,150.00</b>
<b>6501</b>	<b>Preschool-Academic Year</b>			
29-65-6501-3498	Registration/Tuition Fees	\$ 121,322.50	\$ 125,000.00	\$ -
<b>6501</b>	<b>Preschool-Academic Year</b>	<b>\$ 121,322.50</b>	<b>\$ 125,000.00</b>	<b>\$ -</b>
<b>6503</b>	<b>Preschool-Camps/Events</b>			
29-65-6503-3474	Entrance Fees	\$ 9,856.40	\$ -	\$ -
29-65-6503-3498	Registration/Tuition Fees	\$ 866.50	\$ 11,000.00	\$ -
<b>6503</b>	<b>Preschool-Camps/Events</b>	<b>\$ 10,722.90</b>	<b>\$ 11,000.00</b>	<b>\$ -</b>
<b>65</b>	<b>WCCC Preschool</b>	<b>\$ 132,045.40</b>	<b>\$ 136,000.00</b>	<b>\$ 138,150.00</b>
<b>66</b>	<b>WCCC Programs</b>			
<b>6600</b>	<b>Programs</b>			
29-66-6600-3492	Program Revenue	\$ -	\$ -	\$ 40,000.00
<b>6600</b>	<b>Programs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,000.00</b>
<b>6601</b>	<b>Programs-Educational Classes</b>			
29-66-6601-3498	Registration/Tuition Fees	\$ 10,765.75	\$ 7,750.00	\$ -
<b>6601</b>	<b>Programs-Educational Classes</b>	<b>\$ 10,765.75</b>	<b>\$ 7,750.00</b>	<b>\$ -</b>
<b>6602</b>	<b>Programs-Karate</b>			
29-66-6602-3498	Registration/Tuition Fees	\$ 17,632.00	\$ 15,000.00	\$ -
<b>6602</b>	<b>Programs-Karate</b>	<b>\$ 17,632.00</b>	<b>\$ 15,000.00</b>	<b>\$ -</b>
<b>6603</b>	<b>Programs-Camps/Events</b>			
29-66-6603-3474	Entrance Fees	\$ 3,620.00	\$ 3,975.00	\$ -
29-66-6603-3874	Sponsors	\$ -	\$ 500.00	\$ -
<b>6603</b>	<b>Programs-Camps/Events</b>	<b>\$ 3,620.00</b>	<b>\$ 4,475.00</b>	<b>\$ -</b>
<b>6604</b>	<b>Programs-Dance</b>			
29-66-6604-3498	Registration/Tuition Fees	\$ 7,286.25	\$ 7,000.00	\$ -

<b>Account Number</b>	<b>Description</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Estimated</b>	<b>FY 2015 Adopted</b>
<b>6604</b>	<b>Programs-Dance</b>	\$ 7,286.25	\$ 7,000.00	\$ -
<b>6605</b>	<b>Programs-Polynesian Dance</b>			
29-66-6605-3498	Registration/Tuition Fees	\$ 10,985.00	\$ 6,000.00	\$ -
<b>6605</b>	<b>Programs-Polynesian Dance</b>	\$ 10,985.00	\$ 6,000.00	\$ -
<b>66</b>	<b>WCCC Programs</b>	\$ 50,289.00	\$ 40,225.00	\$ 40,000.00
<b>67</b>	<b>WCCC Recreation/Fitness</b>			
<b>6700</b>	<b>Recreation</b>			
29-67-6700-3493	Recreation Revenue	\$ 120.00	\$ -	\$ 120,500.00
<b>6700</b>	<b>Recreation</b>	\$ 120.00	\$ -	\$ 120,500.00
<b>6701</b>	<b>Recreation YS-Pee wee Baseball</b>			
29-67-6701-3498	Registration/Tuition Fees	\$ 9,370.50	\$ 7,200.00	\$ -
29-67-6701-3874	Sponsors	\$ 1,700.00	\$ 2,000.00	\$ -
<b>6701</b>	<b>Recreation YS-Pee wee Baseball</b>	\$ 11,070.50	\$ 9,200.00	\$ -
<b>6702</b>	<b>Recreation YS-Soccer</b>			
29-67-6702-3498	Registration/Tuition Fees	\$ 23,692.00	\$ 25,000.00	\$ -
<b>6702</b>	<b>Recreation YS-Soccer</b>	\$ 23,692.00	\$ 25,000.00	\$ -
<b>6703</b>	<b>Recreation YS-Camps</b>			
29-67-6703-3498	Registration/Tuition Fees	\$ 5,646.05	\$ 6,000.00	\$ -
<b>6703</b>	<b>Recreation YS-Camps</b>	\$ 5,646.05	\$ 6,000.00	\$ -
<b>6704</b>	<b>Recreation YS-Flag Football</b>			
29-67-6704-3498	Registration/Tuition Fees	\$ 5,791.81	\$ 6,265.00	\$ -
<b>6704</b>	<b>Recreation YS-Flag Football</b>	\$ 5,791.81	\$ 6,265.00	\$ -
<b>6705</b>	<b>Recreation YS-Volleyball</b>			
29-67-6705-3498	Registration/Tuition Fees	\$ 3,314.19	\$ 2,884.00	\$ -
<b>6705</b>	<b>Recreation YS-Volleyball</b>	\$ 3,314.19	\$ 2,884.00	\$ -
<b>6706</b>	<b>Recreation YS-Basketball</b>			
29-67-6706-3498	Registration/Tuition Fees	\$ 23,726.80	\$ 24,750.00	\$ -
<b>6706</b>	<b>Recreation YS-Basketball</b>	\$ 23,726.80	\$ 24,750.00	\$ -
<b>6730</b>	<b>Recreation AS-Women Softball</b>			
29-67-6730-3498	Registration/Tuition Fees	\$ 25.00	\$ -	\$ -
<b>6730</b>	<b>Recreation AS-Women Softball</b>	\$ 25.00	\$ -	\$ -
<b>6731</b>	<b>Recreation AS-Coed Softball</b>			
29-67-6731-3498	Registration/Tuition Fees	\$ 4,855.00	\$ 3,000.00	\$ -
<b>6731</b>	<b>Recreation AS-Coed Softball</b>	\$ 4,855.00	\$ 3,000.00	\$ -
<b>6732</b>	<b>Recreation AS-Mens Softball</b>			
29-67-6732-3498	Registration/Tuition Fees	\$ 4,875.00	\$ 2,400.00	\$ -
<b>6732</b>	<b>Recreation AS-Mens Softball</b>	\$ 4,875.00	\$ 2,400.00	\$ -

<b>Account Number</b>	<b>Description</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Estimated</b>	<b>FY 2015 Adopted</b>
<b>6733</b>	<b>Recreation AS-Tournaments</b>			
29-67-6733-3498	Registration/Tuition Fees	\$ -	\$ 2,400.00	\$ -
<b>6733</b>	<b>Recreation AS-Tournaments</b>	<b>\$ -</b>	<b>\$ 2,400.00</b>	<b>\$ -</b>
<b>6734</b>	<b>Recreation AS-Women Volleyball</b>			
29-67-6734-3498	Registration/Tuition Fees	\$ 3,350.00	\$ 1,500.00	\$ -
<b>6734</b>	<b>Recreation AS-Women Volleyball</b>	<b>\$ 3,350.00</b>	<b>\$ 1,500.00</b>	<b>\$ -</b>
<b>6735</b>	<b>Recreation AS-Coed Volleyball</b>			
29-67-6735-3498	Registration/Tuition Fees	\$ 2,400.00	\$ 2,400.00	\$ -
<b>6735</b>	<b>Recreation AS-Coed Volleyball</b>	<b>\$ 2,400.00</b>	<b>\$ 2,400.00</b>	<b>\$ -</b>
<b>6736</b>	<b>Recreation AS-Mens Basketball</b>			
29-67-6736-3498	Registration/Tuition Fees	\$ 13,800.00	\$ 13,800.00	\$ -
<b>6736</b>	<b>Recreation AS-Mens Basketball</b>	<b>\$ 13,800.00</b>	<b>\$ 13,800.00</b>	<b>\$ -</b>
<b>6737</b>	<b>Recreation AS-Women Basketball</b>			
29-67-6737-3498	Registration/Tuition Fees	\$ 2,400.00	\$ 1,800.00	\$ -
<b>6737</b>	<b>Recreation AS-Women Basketball</b>	<b>\$ 2,400.00</b>	<b>\$ 1,800.00</b>	<b>\$ -</b>
<b>6762</b>	<b>Fitness-Personal Training</b>			
29-67-6762-3477	Sales	\$ 4,684.00	\$ 3,000.00	\$ -
<b>6762</b>	<b>Fitness-Personal Training</b>	<b>\$ 4,684.00</b>	<b>\$ 3,000.00</b>	<b>\$ -</b>
<b>6763</b>	<b>Fitness-Events</b>			
29-67-6763-3474	Entrance Fees	\$ 4,030.05	\$ 8,758.00	\$ -
29-67-6763-3874	Sponsors	\$ -	\$ 2,000.00	\$ -
<b>6763</b>	<b>Fitness-Events</b>	<b>\$ 4,030.05</b>	<b>\$ 10,758.00</b>	<b>\$ -</b>
<b>67</b>	<b>WCCC Recreation/Fitness</b>	<b>\$ 113,780.40</b>	<b>\$ 115,157.00</b>	<b>\$ 120,500.00</b>
<b>68</b>	<b>WCCC Special Events</b>			
<b>6800</b>	<b>Special Events</b>			
29-68-6800-3475	Event Revenue	\$ -	\$ -	\$ 162,300.00
<b>6800</b>	<b>Special Events</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 162,300.00</b>
<b>6802</b>	<b>Special Events-Scout Pow Wow</b>			
29-68-6802-3474	Entrance Fees	\$ -	\$ -	\$ -
29-68-6802-3498	Registration/Tuition Fees	\$ 2,050.00	\$ 7,000.00	\$ -
<b>6802</b>	<b>Special Events-Scout Pow Wow</b>	<b>\$ 2,050.00</b>	<b>\$ 7,000.00</b>	<b>\$ -</b>
<b>6804</b>	<b>Special Events-Craft Fair</b>			
29-68-6804-3497	Vendor Booth Fees	\$ -	\$ -	\$ -
29-68-6804-3498	Registration/Tuition Fees	\$ 1,375.00	\$ 1,562.00	\$ -
29-68-6804-3874	Sponsors	\$ -	\$ -	\$ -
<b>6804</b>	<b>Special Events-Craft Fair</b>	<b>\$ 1,375.00</b>	<b>\$ 1,562.00</b>	<b>\$ -</b>
<b>6805</b>	<b>Special Events-Spooktacular</b>			

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
29-68-6805-3474	Entrance Fees	\$ -	\$ 490.00	\$ -
29-68-6805-3497	Vendor Booth Fees	\$ 735.00	\$ 187.00	\$ -
29-68-6805-3874	Sponsors	\$ -	\$ 500.00	\$ -
<b>6805</b>	<b>Special Events-Spooktacular</b>	<b>\$ 735.00</b>	<b>\$ 1,177.00</b>	<b>\$ -</b>
<b>6807</b>	<b>Special Events-YouthActivities</b>			
29-68-6807-3474	Entrance Fees	\$ 20.00	\$ 18,219.00	\$ -
29-68-6807-3497	Vendor Booth Fees	\$ -	\$ -	\$ -
29-68-6807-3498	Registration/Tuition Fees	\$ 6,152.21	\$ 18,000.00	\$ -
29-68-6807-3874	Sponsors	\$ -	\$ 32,000.00	\$ -
<b>6807</b>	<b>Special Events-YouthActivities</b>	<b>\$ 6,172.21</b>	<b>\$ 68,219.00</b>	<b>\$ -</b>
<b>6808</b>	<b>Special Events-1/2 Marathon</b>			
29-68-6808-3474	Entrance Fees	\$ 37.68	\$ -	\$ -
29-68-6808-3497	Vendor Booth Fees	\$ 40.00	\$ 1,000.00	\$ -
29-68-6808-3498	Registration/Tuition Fees	\$ 24,975.87	\$ 39,000.00	\$ -
29-68-6808-3873	Grants From Private Sources	\$ -	\$ -	\$ -
29-68-6808-3874	Sponsors	\$ 10,020.00	\$ 7,500.00	\$ -
<b>6808</b>	<b>Special Events-1/2 Marathon</b>	<b>\$ 35,073.55</b>	<b>\$ 47,500.00</b>	<b>\$ -</b>
<b>6809</b>	<b>Special Events-Cotton Day 5K</b>			
29-68-6809-3474	Entrance Fees	\$ 325.00	\$ -	\$ -
29-68-6809-3497	Vendor Booth Fees	\$ -	\$ -	\$ -
29-68-6809-3498	Registration/Tuition Fees	\$ -	\$ 2,700.00	\$ -
29-68-6809-3874	Sponsors	\$ -	\$ 500.00	\$ -
<b>6809</b>	<b>Special Events-Cotton Day 5K</b>	<b>\$ 325.00</b>	<b>\$ 3,200.00</b>	<b>\$ -</b>
<b>68</b>	<b>WCCC Special Events</b>	<b>\$ 45,730.76</b>	<b>\$ 128,658.00</b>	<b>\$ 162,300.00</b>
<b>69</b>	<b>WCCC Rentals</b>			
<b>6900</b>	<b>Rentals</b>			
29-69-6900-3476	Rentals Revenue	\$ 65,914.08	\$ 65,000.00	\$ 162,245.00
<b>6900</b>	<b>Rentals</b>	<b>\$ 65,914.08</b>	<b>\$ 65,000.00</b>	<b>\$ 162,245.00</b>
<b>6901</b>	<b>Rentals-Leases</b>			
29-69-6901-3496	Lease Revenue	\$ 37,530.00	\$ 37,500.00	\$ -
<b>6901</b>	<b>Rentals-Leases</b>	<b>\$ 37,530.00</b>	<b>\$ 37,500.00</b>	<b>\$ -</b>
<b>6904</b>	<b>Rentals-Birthday Parties</b>			
29-69-6904-3476	Rental Fees	\$ 8,627.86	\$ 9,000.00	\$ -
<b>6904</b>	<b>Rentals-Birthday Parties</b>	<b>\$ 8,627.86</b>	<b>\$ 9,000.00</b>	<b>\$ -</b>
<b>69</b>	<b>WCCC Rentals</b>	<b>\$ 112,071.94</b>	<b>\$ 111,500.00</b>	<b>\$ 162,245.00</b>
	<b>Revenue</b>	<b>\$ 2,268,301.27</b>	<b>\$ 2,359,608.00</b>	<b>\$ 2,365,056.00</b>
<b>60</b>	<b>WCCC Community Center</b>			
<b>6000</b>	<b>Community Center</b>			
29-60-6000-4110	Salaries/Regular	\$ 297,182.07	\$ 357,216.00	\$ 368,748.00
29-60-6000-4120	Salaries/Part Time/Temporary	\$ 39,206.70	\$ 23,528.00	\$ 318,586.00

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
29-60-6000-4130	Employee Benefits	\$ 190,725.16	\$ 226,694.00	\$ 263,339.00
29-60-6000-4140	Overtime	\$ 1,373.95	\$ 1,000.00	\$ -
29-60-6000-4210	Dues & Memberships	\$ 770.00	\$ 1,333.00	\$ 855.00
29-60-6000-4211	Books And Subscriptions	\$ 121.25	\$ 225.00	\$ 225.00
29-60-6000-4220	Public Notices	\$ -	\$ -	\$ -
29-60-6000-4230	Conference & Travel	\$ 4,649.41	\$ 4,585.00	\$ 3,585.00
29-60-6000-4240	Office Expense & Supplies	\$ 19,792.35	\$ 27,725.00	\$ 27,975.00
29-60-6000-4250	Equipment- Supplies & Maint.	\$ 401.84	\$ 3,979.00	\$ 4,380.00
29-60-6000-4251	Fuel & Oil	\$ 1,334.45	\$ 2,200.00	\$ 2,500.00
29-60-6000-4260	Equipment	\$ 11,107.73	\$ 8,000.00	\$ 6,343.00
29-60-6000-4270	Building & Grounds	\$ 39.23	\$ -	\$ -
29-60-6000-4280	Utilities	\$ 365,877.36	\$ 366,000.00	\$ 323,330.00
29-60-6000-4290	Telephone	\$ 20,039.24	\$ 22,186.00	\$ 24,050.00
29-60-6000-4310	Professional & Technical	\$ 19,199.11	\$ 14,000.00	\$ 12,500.00
29-60-6000-4314	Marketing Expense	\$ 33,161.91	\$ 34,534.00	\$ 55,842.00
29-60-6000-4317	Contracted Labor	\$ -	\$ -	\$ 4,000.00
29-60-6000-4480	Special Department Supplies	\$ 2,864.69	\$ 5,300.00	\$ 3,300.00
29-60-6000-4550	Bank Charges	\$ 16,025.02	\$ 16,500.00	\$ 16,000.00
29-60-6000-4630	Refunds	\$ 470.05	\$ -	\$ 500.00
29-60-6000-4640	Grant Expense	\$ -	\$ -	\$ -
29-60-6000-4692	Merchandise Purchase	\$ 13,254.13	\$ 14,840.00	\$ 14,840.00
29-60-6000-4740	Capital Equipment Purchase	\$ -	\$ -	\$ -
29-60-6000-4795	Capital Projects	\$ 26,572.12	\$ -	\$ -
29-60-6000-4850	Lease Purchase	\$ -	\$ -	\$ 42,670.00
<b>6000</b>	<b>Community Center</b>	<b>\$ 1,064,167.77</b>	<b>\$ 1,129,845.00</b>	<b>\$ 1,493,568.00</b>
<b>6001</b>	<b>Community Center-Operations</b>			
29-60-6001-4120	Salaries/Part Time/Temporary	\$ 113,020.58	\$ 140,000.00	\$ -
29-60-6001-4130	Employee Benefits	\$ 11,330.26	\$ 10,500.00	\$ -
29-60-6001-4231	Training & Certifications	\$ -	\$ 208.00	\$ -
29-60-6001-4240	Office Expense & Supplies	\$ 51.98	\$ 1,915.00	\$ -
29-60-6001-4260	Equipment	\$ -	\$ -	\$ -
29-60-6001-4317	Contracted Labor	\$ 18,349.25	\$ 15,600.00	\$ -
<b>6001</b>	<b>Community Center-Operations</b>	<b>\$ 142,752.07</b>	<b>\$ 168,223.00</b>	<b>\$ -</b>
<b>6010</b>	<b>Community Center-Group Excer</b>			
29-60-6010-4120	Salaries/Part Time/Temporary	\$ 51,873.62	\$ 55,000.00	\$ -
29-60-6010-4130	Employee Benefits	\$ 4,071.60	\$ 4,207.00	\$ -
29-60-6010-4210	Dues & Memberships	\$ -	\$ -	\$ -
29-60-6010-4240	Office Expense & Supplies	\$ 47.48	\$ -	\$ -
29-60-6010-4260	Equipment	\$ 3,466.43	\$ 3,500.00	\$ -
29-60-6010-4317	Contracted Labor	\$ -	\$ -	\$ -
<b>6010</b>	<b>Community Center-Group Excer</b>	<b>\$ 59,459.13</b>	<b>\$ 62,707.00</b>	<b>\$ -</b>
<b>6011</b>	<b>Community Center-Rockwall</b>			
29-60-6011-4120	Salaries/Part Time/Temporary	\$ 22,245.09	\$ 28,700.00	\$ -
29-60-6011-4130	Employee Benefits	\$ 902.75	\$ 2,195.00	\$ -
29-60-6011-4260	Equipment	\$ 1,242.22	\$ 3,200.00	\$ -
29-60-6011-4480	Special Department Supplies	\$ -	\$ 50.00	\$ -



<b>Account Number</b>	<b>Description</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Estimated</b>	<b>FY 2015 Adopted</b>
<b>6011</b>	<b>Community Center-Rockwall</b>	\$ 24,390.06	\$ 34,145.00	\$ -
<b>6013</b>	<b>Community Center-Events</b>			
29-60-6013-4120	Salaries/Part Time/Temporary	\$ -	\$ 462.00	\$ -
29-60-6013-4130	Employee Benefits	\$ -	\$ 35.00	\$ -
29-60-6013-4250	Equipment- Supplies & Maint.	\$ -	\$ -	\$ -
29-60-6013-4314	Marketing Expense	\$ 1,401.50	\$ 650.00	\$ -
29-60-6013-4480	Special Department Supplies	\$ 551.96	\$ 500.00	\$ -
29-60-6013-4691	Food Costs	\$ 353.32	\$ 800.00	\$ -
<b>6013</b>	<b>Community Center-Events</b>	\$ 2,306.78	\$ 2,447.00	\$ -
<b>6020</b>	<b>Community Center-Pool</b>			
29-60-6020-4120	Salaries/Part Time/Temporary	\$ 216,468.01	\$ 226,500.00	\$ -
29-60-6020-4130	Employee Benefits	\$ 17,773.31	\$ 16,486.00	\$ -
29-60-6020-4140	Overtime	\$ -	\$ -	\$ -
29-60-6020-4210	Dues & Memberships	\$ 554.17	\$ 660.00	\$ -
29-60-6020-4231	Training & Certifications	\$ 494.10	\$ 500.00	\$ -
29-60-6020-4240	Office Expense & Supplies	\$ 337.62	\$ 410.00	\$ -
29-60-6020-4250	Equipment- Supplies & Maint.	\$ 5,992.17	\$ 12,960.00	\$ -
29-60-6020-4252	Chemicals	\$ 36,989.83	\$ 30,500.00	\$ -
29-60-6020-4260	Equipment	\$ 10,327.01	\$ 11,600.00	\$ -
29-60-6020-4314	Marketing Expense	\$ 14.16	\$ 113.00	\$ -
29-60-6020-4317	Contracted Labor	\$ -	\$ -	\$ -
29-60-6020-4480	Special Department Supplies	\$ 2,095.13	\$ 2,221.00	\$ -
<b>6020</b>	<b>Community Center-Pool</b>	\$ 291,045.51	\$ 301,950.00	\$ -
<b>6030</b>	<b>Community Center-Maintenance</b>			
29-60-6030-4120	Salaries/Part Time/Temporary	\$ 106,791.65	\$ 115,000.00	\$ -
29-60-6030-4130	Employee Benefits	\$ 8,531.27	\$ 8,797.00	\$ -
29-60-6030-4231	Training & Certifications	\$ -	\$ 150.00	\$ -
29-60-6030-4240	Office Expense & Supplies	\$ 11.81	\$ 100.00	\$ -
29-60-6030-4250	Equipment- Supplies & Maint.	\$ 61,298.96	\$ 48,000.00	\$ -
29-60-6030-4251	Fuel & Oil	\$ -	\$ -	\$ -
29-60-6030-4260	Equipment	\$ 2,049.75	\$ 7,000.00	\$ -
29-60-6030-4270	Building & Grounds	\$ 14,273.25	\$ 73,000.00	\$ -
29-60-6030-4480	Special Department Supplies	\$ 337.00	\$ 1,000.00	\$ -
<b>6030</b>	<b>Community Center-Maintenance</b>	\$ 193,293.69	\$ 253,047.00	\$ -
<b>6040</b>	<b>Community Center-Daycare</b>			
29-60-6040-4120	Salaries/Part Time/Temporary	\$ 54,955.86	\$ 52,000.00	\$ -
29-60-6040-4130	Employee Benefits	\$ 4,404.83	\$ 3,900.00	\$ -
29-60-6040-4231	Training & Certifications	\$ -	\$ 120.00	\$ -
29-60-6040-4240	Office Expense & Supplies	\$ 624.41	\$ 862.00	\$ -
29-60-6040-4250	Equipment- Supplies & Maint.	\$ 190.60	\$ 360.00	\$ -
29-60-6040-4260	Equipment	\$ 1,755.91	\$ 1,000.00	\$ -
29-60-6040-4480	Special Department Supplies	\$ -	\$ -	\$ -
<b>6040</b>	<b>Community Center-Daycare</b>	\$ 61,931.61	\$ 58,242.00	\$ -
<b>60</b>	<b>WCCC Community Center</b>	\$ 1,839,346.62	\$ 2,010,606.00	\$ 1,493,568.00

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
<b>61</b>	<b>WCCC Concessions</b>			
<b>6101</b>	<b>Concessions-The Wave</b>			
29-61-6101-4120	Salaries/Part Time/Temporary	\$ 29,083.73	\$ 5,153.00	\$ -
29-61-6101-4130	Employee Benefits	\$ 2,406.03	\$ 2,524.00	\$ -
29-61-6101-4210	Dues & Memberships	\$ 180.00	\$ 180.00	\$ -
29-61-6101-4231	Training & Certifications	\$ 126.00	\$ 250.00	\$ -
29-61-6101-4250	Equipment- Supplies & Maint.	\$ 313.87	\$ 1,000.00	\$ -
29-61-6101-4314	Marketing Expense	\$ -	\$ -	\$ -
29-61-6101-4691	Food Costs	\$ 65,024.57	\$ 3,000.00	\$ -
<b>6101</b>	<b>Concessions-The Wave</b>	<b>\$ 97,134.20</b>	<b>\$ 12,107.00</b>	<b>\$ -</b>
<b>6102</b>	<b>Concessions-Vending</b>			
29-61-6102-4691	Food Costs	\$ 7,174.07	\$ 6,750.00	\$ -
<b>6102</b>	<b>Concessions-Vending</b>	<b>\$ 7,174.07</b>	<b>\$ 6,750.00</b>	<b>\$ -</b>
<b>6103</b>	<b>Concessions-Off Site Events</b>			
29-61-6103-4314	Marketing Expense	\$ -	\$ -	\$ -
29-61-6103-4691	Food Costs	\$ -	\$ -	\$ -
<b>6103</b>	<b>Concessions-Off Site Events</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
			\$ -	
<b>61</b>	<b>WCCC Concessions</b>	<b>\$ 104,308.27</b>	<b>\$ 18,857.00</b>	<b>\$ -</b>
<b>62</b>	<b>WCCC Aquatics</b>			
<b>6200</b>	<b>Aquatics</b>			
29-62-6200-4110	Salaries/Regular	\$ -	\$ -	\$ -
29-62-6200-4120	Salaries/Part Time/Temporary	\$ -	\$ -	\$ 229,883.00
29-62-6200-4130	Employee Benefits	\$ -	\$ -	\$ 17,586.00
29-62-6200-4140	Overtime	\$ -	\$ -	\$ -
29-62-6200-4210	Dues And Memberships	\$ -	\$ -	\$ 660.00
29-62-6200-4211	Books And Subscriptions	\$ -	\$ -	\$ -
29-62-6200-4230	Conference & Travel	\$ -	\$ -	\$ 1,500.00
29-62-6200-4250	Equipment- Supplies & Maint.	\$ -	\$ -	\$ 9,250.00
29-62-6200-4251	Fuel & Oil	\$ -	\$ -	\$ -
29-62-6200-4252	Chemicals	\$ -	\$ -	\$ 30,280.00
29-62-6200-4260	Equipment	\$ -	\$ -	\$ 15,820.00
29-62-6200-4290	Telephone	\$ -	\$ -	\$ -
29-62-6200-4310	Professional & Technical	\$ -	\$ -	\$ -
29-62-6200-4317	Contracted Labor	\$ -	\$ -	\$ 2,500.00
29-62-6200-4480	Special Department Supplies	\$ -	\$ -	\$ 3,150.00
29-62-6200-4740	Capital Equipment Purchase	\$ -	\$ -	\$ -
<b>6200</b>	<b>Aquatics</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 310,629.00</b>
<b>6201</b>	<b>Aquatics-Youth Swim</b>			
29-62-6201-4260	Equipment	\$ 768.00	\$ -	\$ -
29-62-6201-4314	Marketing Expense	\$ 50.00	\$ 113.00	\$ -
29-62-6201-4480	Special Department Supplies	\$ 1,231.50	\$ 900.00	\$ -
<b>6201</b>	<b>Aquatics-Youth Swim</b>	<b>\$ 2,049.50</b>	<b>\$ 1,013.00</b>	<b>\$ -</b>

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
<b>6202</b>	<b>Aquatics-Adult Swim</b>			
29-62-6202-4260	Equipment	\$ 475.02	\$ 500.00	\$ -
29-62-6202-4317	Contracted Labor	\$ -	\$ 2,200.00	\$ -
<b>6202</b>	<b>Aquatics-Adult Swim</b>	<b>\$ 475.02</b>	<b>\$ 2,700.00</b>	<b>\$ -</b>
<b>6203</b>	<b>Aquatics-Events</b>			
29-62-6203-4120	Salaries/Part Time/Temporary	\$ -	\$ -	\$ -
29-62-6203-4130	Employee Benefits	\$ -	\$ 31.00	\$ -
29-62-6203-4250	Equipment- Supplies & Maint.	\$ -	\$ -	\$ -
29-62-6203-4314	Marketing Expense	\$ -	\$ 463.00	\$ -
29-62-6203-4480	Special Department Supplies	\$ 1,684.37	\$ 1,850.00	\$ -
<b>6203</b>	<b>Aquatics-Events</b>	<b>\$ 1,684.37</b>	<b>\$ 2,344.00</b>	<b>\$ -</b>
<b>6204</b>	<b>Aquatics-Classes</b>			
29-62-6204-4231	Training & Certifications	\$ 300.00	\$ -	\$ -
29-62-6204-4240	Office Expense & Supplies	\$ -	\$ -	\$ -
29-62-6204-4250	Equipment- Supplies & Maint.	\$ 823.42	\$ 1,000.00	\$ -
29-62-6204-4260	Equipment	\$ 1,093.15	\$ 3,300.00	\$ -
29-62-6204-4317	Contracted Labor	\$ 360.00	\$ -	\$ -
29-62-6204-4480	Special Department Supplies	\$ 9.78	\$ -	\$ -
<b>6204</b>	<b>Aquatics-Classes</b>	<b>\$ 2,586.35</b>	<b>\$ 4,300.00</b>	<b>\$ -</b>
<b>62</b>	<b>WCCC Aquatics</b>	<b>\$ 6,795.24</b>	<b>\$ 10,357.00</b>	<b>\$ 310,629.00</b>
<b>63</b>	<b>WCCC - Maintenance</b>			
<b>6300</b>	<b>Maintenance</b>			
29-63-6300-4110	Salaries/Regular	\$ -	\$ -	\$ -
29-63-6300-4120	Salaries/Part Time/Temporary	\$ -	\$ -	\$ 113,222.00
29-63-6300-4130	Employee Benefits	\$ -	\$ -	\$ 8,661.00
29-63-6300-4140	Overtime	\$ -	\$ -	\$ -
29-63-6300-4210	Dues And Memberships	\$ -	\$ -	\$ -
29-63-6300-4211	Books And Subscriptions	\$ -	\$ -	\$ -
29-63-6300-4230	Conference & Travel	\$ -	\$ -	\$ -
29-63-6300-4250	Equipment- Supplies & Maint.	\$ -	\$ -	\$ 46,180.00
29-63-6300-4251	Fuel & Oil	\$ -	\$ -	\$ -
29-63-6300-4260	Equipment	\$ -	\$ -	\$ 3,150.00
29-63-6300-4270	Buildings & Grounds	\$ -	\$ -	\$ 22,063.00
29-63-6300-4290	Telephone	\$ -	\$ -	\$ -
29-63-6300-4310	Professional & Technical	\$ -	\$ -	\$ -
29-63-6300-4480	Special Department Supplies	\$ -	\$ -	\$ 1,000.00
29-63-6300-4740	Capital Equipment Purchase	\$ -	\$ -	\$ -
<b>6300</b>	<b>Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 194,276.00</b>
<b>63</b>	<b>WCCC - Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 194,276.00</b>
<b>65</b>	<b>WCCC Preschool</b>			
<b>6500</b>	<b>Preschool</b>			
29-65-6500-4110	Salaries/Regular	\$ -	\$ -	\$ -
29-65-6500-4120	Salaries/Part Time/Temporary	\$ -	\$ -	\$ 80,350.00

Account Number	Description		FY 2013 Actual		FY 2014 Estimated		FY 2015 Adopted
29-65-6500-4130	Employee Benefits	\$	-	\$	-	\$	6,147.00
29-65-6500-4140	Overtime	\$	-	\$	-	\$	-
29-65-6500-4210	Dues And Memberships	\$	-	\$	-	\$	-
29-65-6500-4211	Books And Subscriptions	\$	-	\$	-	\$	-
29-65-6500-4230	Conference & Travel	\$	-	\$	-	\$	-
29-65-6500-4250	Equipment- Supplies & Maint.	\$	-	\$	-	\$	5,250.00
29-65-6500-4251	Fuel & Oil	\$	-	\$	-	\$	-
29-65-6500-4260	Equipment	\$	-	\$	-	\$	-
29-65-6500-4290	Telephone	\$	-	\$	-	\$	-
29-65-6500-4310	Professional & Technical	\$	-	\$	-	\$	-
29-65-6500-4317	Contracted Labor	\$	-	\$	-	\$	7,100.00
29-65-6500-4480	Special Department Supplies	\$	-	\$	-	\$	7,200.00
29-65-6500-4740	Capital Equipment Purchase	\$	-	\$	-	\$	-
<b>6500</b>	<b>Preschool</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>106,047.00</b>
<b>6501</b>	<b>Preschool-Academic Year</b>						
29-65-6501-4120	Salaries/Part Time/Temporary	\$	63,156.66	\$	72,000.00	\$	-
29-65-6501-4130	Employee Benefits	\$	5,013.75	\$	54.00	\$	-
29-65-6501-4210	Dues & Memberships	\$	-	\$	120.00	\$	-
29-65-6501-4231	Training & Certifications	\$	162.00	\$	500.00	\$	-
29-65-6501-4240	Office Expense & Supplies	\$	2,664.44	\$	3,385.00	\$	-
29-65-6501-4250	Equipment- Supplies & Maint.	\$	684.84	\$	-	\$	-
29-65-6501-4260	Equipment	\$	3,441.19	\$	4,475.00	\$	-
29-65-6501-4314	Marketing Expense	\$	900.00	\$	2,750.00	\$	-
29-65-6501-4317	Contracted Labor	\$	7,713.00	\$	7,700.00	\$	-
29-65-6501-4480	Special Department Supplies	\$	4,884.47	\$	4,325.00	\$	-
<b>6501</b>	<b>Preschool-Academic Year</b>	<b>\$</b>	<b>88,620.35</b>	<b>\$</b>	<b>95,309.00</b>	<b>\$</b>	<b>-</b>
<b>6503</b>	<b>Preschool-Camps/Events</b>						
29-65-6503-4120	Salaries/Part Time/Temporary	\$	3,810.71	\$	6,258.00	\$	-
29-65-6503-4130	Employee Benefits	\$	369.43	\$	479.00	\$	-
29-65-6503-4240	Office Expense & Supplies	\$	601.62	\$	825.00	\$	-
29-65-6503-4260	Equipment	\$	-	\$	-	\$	-
29-65-6503-4314	Marketing Expense	\$	-	\$	600.00	\$	-
29-65-6503-4317	Contracted Labor	\$	673.50	\$	1,440.00	\$	-
29-65-6503-4480	Special Department Supplies	\$	-	\$	-	\$	-
<b>6503</b>	<b>Preschool-Camps/Events</b>	<b>\$</b>	<b>5,455.26</b>	<b>\$</b>	<b>9,602.00</b>	<b>\$</b>	<b>-</b>
<b>65</b>	<b>WCCC Preschool</b>	<b>\$</b>	<b>94,075.61</b>	<b>\$</b>	<b>104,911.00</b>	<b>\$</b>	<b>106,047.00</b>
<b>66</b>	<b>WCCC Programs</b>						
<b>6600</b>	<b>Programs</b>						
29-66-6600-4110	Salaries/Regular	\$	-	\$	-	\$	-
29-66-6600-4120	Salaries/Part Time/Temporary	\$	-	\$	-	\$	13,488.00
29-66-6600-4130	Employee Benefits	\$	-	\$	-	\$	1,032.00
29-66-6600-4140	Overtime	\$	-	\$	-	\$	-
29-66-6600-4210	Dues And Memberships	\$	-	\$	-	\$	-
29-66-6600-4211	Books And Subscriptions	\$	-	\$	-	\$	-
29-66-6600-4230	Conference & Travel	\$	-	\$	-	\$	-

Account Number	Description		FY 2013 Actual		FY 2014 Estimated		FY 2015 Adopted
29-66-6600-4250	Equipment- Supplies & Maint.	\$	-	\$	-	\$	150.00
29-66-6600-4251	Fuel & Oil	\$	-	\$	-	\$	-
29-66-6600-4260	Equipment	\$	-	\$	-	\$	500.00
29-66-6600-4290	Telephone	\$	-	\$	-	\$	-
29-66-6600-4310	Professional & Technical	\$	-	\$	-	\$	-
29-66-6600-4317	Contracted Labor	\$	-	\$	-	\$	28,500.00
29-66-6600-4480	Special Department Supplies	\$	-	\$	-	\$	700.00
29-66-6600-4740	Capital Equipment Purchase	\$	-	\$	-	\$	-
<b>6600</b>	<b>Programs</b>	\$	-	\$	-	\$	<b>44,370.00</b>
<b>6601</b>	<b>Programs-Educational Classes</b>						
29-66-6601-4240	Office Expense & Supplies	\$	1,275.00	\$	150.00	\$	-
29-66-6601-4250	Equipment- Supplies & Maint.	\$	-	\$	-	\$	-
29-66-6601-4314	Marketing Expense	\$	167.37	\$	213.00	\$	-
29-66-6601-4317	Contracted Labor	\$	7,097.12	\$	5,425.00	\$	-
<b>6601</b>	<b>Programs-Educational Classes</b>	\$	<b>8,539.49</b>	\$	<b>5,788.00</b>	\$	-
<b>6602</b>	<b>Programs-Karate</b>						
29-66-6602-4314	Marketing Expense	\$	82.40	\$	213.00	\$	-
29-66-6602-4317	Contracted Labor	\$	12,343.40	\$	11,400.00	\$	-
<b>6602</b>	<b>Programs-Karate</b>	\$	<b>12,425.80</b>	\$	<b>11,613.00</b>	\$	-
<b>6603</b>	<b>Programs-Camps/Events</b>						
29-66-6603-4314	Marketing Expense	\$	-	\$	213.00	\$	-
29-66-6603-4317	Contracted Labor	\$	1,125.62	\$	1,943.00	\$	-
29-66-6603-4480	Special Department Supplies	\$	-	\$	700.00	\$	-
<b>6603</b>	<b>Programs-Camps/Events</b>	\$	<b>1,125.62</b>	\$	<b>2,856.00</b>	\$	-
<b>6604</b>	<b>Programs-Dance</b>						
29-66-6604-4314	Marketing Expense	\$	269.00	\$	213.00	\$	-
29-66-6604-4317	Contracted Labor	\$	4,543.88	\$	4,500.00	\$	-
29-66-6604-4480	Special Department Supplies	\$	-	\$	550.00	\$	-
<b>6604</b>	<b>Programs-Dance</b>	\$	<b>4,812.88</b>	\$	<b>5,263.00</b>	\$	-
<b>6605</b>	<b>Programs-Polynesian Dance</b>						
29-66-6605-4314	Marketing Expense	\$	70.00	\$	213.00	\$	-
29-66-6605-4317	Contracted Labor	\$	7,672.00	\$	7,000.00	\$	-
<b>6605</b>	<b>Programs-Polynesian Dance</b>	\$	<b>7,742.00</b>	\$	<b>7,213.00</b>	\$	-
<b>66</b>	<b>WCCC Programs</b>	\$	<b>34,645.79</b>	\$	<b>32,733.00</b>	\$	<b>44,370.00</b>
<b>67</b>	<b>WCCC Recreation/Fitness</b>						
<b>6700</b>	<b>Recreation</b>						
29-67-6700-4110	Salaries/Regular	\$	-	\$	-	\$	-
29-67-6700-4120	Salaries/Part Time/Temporary	\$	46,803.85	\$	50,000.00	\$	59,522.00
29-67-6700-4130	Employee Benefits	\$	3,717.93	\$	3,825.00	\$	4,553.00
29-67-6700-4140	Overtime	\$	-	\$	-	\$	-
29-67-6700-4210	Dues And Memberships	\$	-	\$	-	\$	-
29-67-6700-4211	Books And Subscriptions	\$	-	\$	-	\$	-

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
29-67-6700-4230	Conference & Travel	\$ -	\$ -	\$ -
29-67-6700-4240	Office Expense & Supplies	\$ 65.39	\$ 120.00	\$ -
29-67-6700-4250	Equipment- Supplies & Maint.	\$ 350.00	\$ 300.00	\$ 120.00
29-67-6700-4251	Fuel & Oil	\$ -	\$ -	\$ -
29-67-6700-4260	Equipment	\$ -	\$ -	\$ 3,475.00
29-67-6700-4290	Telephone	\$ -	\$ -	\$ -
29-67-6700-4310	Professional & Technical	\$ -	\$ -	\$ -
29-67-6700-4480	Special Department Supplies	\$ -	\$ -	\$ 6,850.00
29-67-6700-4740	Capital Equipment Purchase	\$ -	\$ -	\$ -
<b>6700</b>	<b>Recreation</b>	<b>\$ 50,937.17</b>	<b>\$ 54,245.00</b>	<b>\$ 74,520.00</b>
<b>6701</b>	<b>Recreation YS-Pee wee Baseball</b>			
29-67-6701-4260	Equipment	\$ 275.88	\$ 300.00	\$ -
29-67-6701-4314	Marketing Expense	\$ -	\$ 113.00	\$ -
29-67-6701-4480	Special Department Supplies	\$ 2,397.38	\$ 2,100.00	\$ -
<b>6701</b>	<b>Recreation YS-Pee wee Baseball</b>	<b>\$ 2,673.26</b>	<b>\$ 2,513.00</b>	<b>\$ -</b>
<b>6702</b>	<b>Recreation YS-Soccer</b>			
29-67-6702-4260	Equipment	\$ 350.00	\$ 350.00	\$ -
29-67-6702-4314	Marketing Expense	\$ -	\$ 113.00	\$ -
29-67-6702-4317	Contracted Labor	\$ 5,738.00	\$ -	\$ -
29-67-6702-4480	Special Department Supplies	\$ 665.50	\$ 800.00	\$ -
<b>6702</b>	<b>Recreation YS-Soccer</b>	<b>\$ 6,753.50</b>	<b>\$ 1,263.00</b>	<b>\$ -</b>
<b>6703</b>	<b>Recreation YS-Camps</b>			
29-67-6703-4120	Salaries/Part Time/Temporary	\$ -	\$ 2,000.00	\$ -
29-67-6703-4130	Employee Benefits	\$ -	\$ 153.00	\$ -
29-67-6703-4314	Marketing Expense	\$ -	\$ 113.00	\$ -
29-67-6703-4317	Contracted Labor	\$ 935.00	\$ -	\$ -
29-67-6703-4480	Special Department Supplies	\$ 997.50	\$ 1,200.00	\$ -
<b>6703</b>	<b>Recreation YS-Camps</b>	<b>\$ 1,932.50</b>	<b>\$ 3,466.00</b>	<b>\$ -</b>
<b>6704</b>	<b>Recreation YS-Flag Football</b>			
29-67-6704-4260	Equipment	\$ 477.19	\$ 300.00	\$ -
29-67-6704-4314	Marketing Expense	\$ -	\$ 113.00	\$ -
29-67-6704-4317	Contracted Labor	\$ 2,291.00	\$ -	\$ -
29-67-6704-4480	Special Department Supplies	\$ 192.50	\$ 200.00	\$ -
<b>6704</b>	<b>Recreation YS-Flag Football</b>	<b>\$ 2,960.69</b>	<b>\$ 613.00</b>	<b>\$ -</b>
<b>6705</b>	<b>Recreation YS-Volleyball</b>			
29-67-6705-4260	Equipment	\$ 461.93	\$ 410.00	\$ -
29-67-6705-4314	Marketing Expense	\$ -	\$ 113.00	\$ -
29-67-6705-4317	Contracted Labor	\$ 730.00	\$ -	\$ -
29-67-6705-4480	Special Department Supplies	\$ 87.00	\$ 200.00	\$ -
<b>6705</b>	<b>Recreation YS-Volleyball</b>	<b>\$ 1,278.93</b>	<b>\$ 723.00</b>	<b>\$ -</b>
<b>6706</b>	<b>Recreation YS-Basketball</b>			
29-67-6706-4250	Equipment- Supplies & Maint.	\$ -	\$ -	\$ -
29-67-6706-4260	Equipment	\$ 472.86	\$ 474.00	\$ -

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
29-67-6706-4314	Marketing Expense	\$ 75.00	\$ 113.00	\$ -
29-67-6706-4317	Contracted Labor	\$ 10,953.00	\$ -	\$ -
29-67-6706-4480	Special Department Supplies	\$ 894.50	\$ 900.00	\$ -
<b>6706</b>	<b>Recreation YS-Basketball</b>	<b>\$ 12,395.36</b>	<b>\$ 1,487.00</b>	<b>\$ -</b>
<b>6707</b>	<b>Recreation YS-Fishing</b>			
29-67-6707-4250	Equipment- Supplies & Maint.	\$ 17.15	\$ -	\$ -
29-67-6707-4314	Marketing Expense	\$ -	\$ -	\$ -
<b>6707</b>	<b>Recreation YS-Fishing</b>	<b>\$ 17.15</b>	<b>\$ -</b>	<b>\$ -</b>
<b>6730</b>	<b>Recreation AS-Women Softball</b>			
29-67-6730-4260	Equipment	\$ 170.00	\$ 170.00	\$ -
29-67-6730-4314	Marketing Expense	\$ -	\$ 113.00	\$ -
29-67-6730-4317	Contracted Labor	\$ 1,850.00	\$ -	\$ -
29-67-6730-4480	Special Department Supplies	\$ -	\$ 200.00	\$ -
<b>6730</b>	<b>Recreation AS-Women Softball</b>	<b>\$ 2,020.00</b>	<b>\$ 483.00</b>	<b>\$ -</b>
<b>6731</b>	<b>Recreation AS-Coed Softball</b>			
29-67-6731-4260	Equipment	\$ 314.93	\$ 350.00	\$ -
29-67-6731-4314	Marketing Expense	\$ -	\$ 113.00	\$ -
29-67-6731-4317	Contracted Labor	\$ 2,270.00	\$ -	\$ -
29-67-6731-4480	Special Department Supplies	\$ 386.00	\$ 350.00	\$ -
<b>6731</b>	<b>Recreation AS-Coed Softball</b>	<b>\$ 2,970.93</b>	<b>\$ 813.00</b>	<b>\$ -</b>
<b>6732</b>	<b>Recreation AS-Mens Softball</b>			
29-67-6732-4260	Equipment	\$ 139.99	\$ 150.00	\$ -
29-67-6732-4314	Marketing Expense	\$ -	\$ 113.00	\$ -
29-67-6732-4317	Contracted Labor	\$ 2,974.00	\$ -	\$ -
29-67-6732-4480	Special Department Supplies	\$ 212.00	\$ 300.00	\$ -
<b>6732</b>	<b>Recreation AS-Mens Softball</b>	<b>\$ 3,325.99</b>	<b>\$ 563.00</b>	<b>\$ -</b>
<b>6733</b>	<b>Recreation AS-Tournaments</b>			
29-67-6733-4314	Marketing Expense	\$ -	\$ 113.00	\$ -
29-67-6733-4317	Contracted Labor	\$ 492.00	\$ -	\$ -
29-67-6733-4480	Special Department Supplies	\$ 1,036.30	\$ 1,100.00	\$ -
<b>6733</b>	<b>Recreation AS-Tournaments</b>	<b>\$ 1,528.30</b>	<b>\$ 1,213.00</b>	<b>\$ -</b>
<b>6734</b>	<b>Recreation AS-Women Volleyball</b>			
29-67-6734-4260	Equipment	\$ -	\$ 110.00	\$ -
29-67-6734-4314	Marketing Expense	\$ -	\$ 113.00	\$ -
29-67-6734-4317	Contracted Labor	\$ 1,830.00	\$ -	\$ -
29-67-6734-4480	Special Department Supplies	\$ 125.00	\$ 200.00	\$ -
<b>6734</b>	<b>Recreation AS-Women Volleyball</b>	<b>\$ 1,955.00</b>	<b>\$ 423.00</b>	<b>\$ -</b>
<b>6735</b>	<b>Recreation AS-Coed Volleyball</b>			
29-67-6735-4260	Equipment	\$ -	\$ 100.00	\$ -
29-67-6735-4314	Marketing Expense	\$ -	\$ 113.00	\$ -
29-67-6735-4317	Contracted Labor	\$ 2,516.00	\$ -	\$ -
29-67-6735-4480	Special Department Supplies	\$ 208.25	\$ 200.00	\$ -



<b>Account Number</b>	<b>Description</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Estimated</b>	<b>FY 2015 Adopted</b>
<b>6735</b>	<b>Recreation AS-Coed Volleyball</b>	\$ 2,724.25	\$ 413.00	\$ -
<b>6736</b>	<b>Recreation AS-Mens Basketball</b>			
29-67-6736-4260	Equipment	\$ 645.00	\$ 330.00	\$ -
29-67-6736-4314	Marketing Expense	\$ 75.00	\$ 113.00	\$ -
29-67-6736-4317	Contracted Labor	\$ 11,716.00	\$ -	\$ -
29-67-6736-4480	Special Department Supplies	\$ 705.00	\$ 500.00	\$ -
<b>6736</b>	<b>Recreation AS-Mens Basketball</b>	\$ 13,141.00	\$ 943.00	\$ -
<b>6737</b>	<b>Recreation AS-Women Basketball</b>			
29-67-6737-4260	Equipment	\$ 99.95	\$ 130.00	\$ -
29-67-6737-4314	Marketing Expense	\$ -	\$ 113.00	\$ -
29-67-6737-4317	Contracted Labor	\$ -	\$ -	\$ -
29-67-6737-4480	Special Department Supplies	\$ -	\$ 200.00	\$ -
<b>6737</b>	<b>Recreation AS-Women Basketball</b>	\$ 99.95	\$ 443.00	\$ -
<b>6762</b>	<b>Fitness-Personal Training</b>			
29-67-6762-4314	Marketing Expense	\$ 66.00	\$ 400.00	\$ -
29-67-6762-4317	Contracted Labor	\$ 2,522.00	\$ -	\$ -
29-67-6762-4480	Special Department Supplies	\$ -	\$ -	\$ -
<b>6762</b>	<b>Fitness-Personal Training</b>	\$ 2,588.00	\$ 400.00	\$ -
<b>6763</b>	<b>Fitness-Events</b>			
29-67-6763-4314	Marketing Expense	\$ 2,127.50	\$ 4,575.00	\$ -
29-67-6763-4480	Special Department Supplies	\$ 400.00	\$ 500.00	\$ -
<b>6763</b>	<b>Fitness-Events</b>	\$ 2,527.50	\$ 5,075.00	\$ -
<b>67</b>	<b>WCCC Recreation/Fitness</b>	\$ 111,829.48	\$ 75,079.00	\$ 74,520.00
<b>68</b>	<b>WCCC Special Events</b>			
<b>6800</b>	<b>Special Events</b>			
29-68-6800-4110	Salaries/Regular	\$ -	\$ -	\$ -
29-68-6800-4120	Salaries/Part Time/Temporary	\$ -	\$ -	\$ 22,720.00
29-68-6800-4130	Employee Benefits	\$ -	\$ -	\$ 1,738.00
29-68-6800-4140	Overtime	\$ -	\$ -	\$ -
29-68-6800-4210	Dues And Memberships	\$ -	\$ -	\$ -
29-68-6800-4211	Books And Subscriptions	\$ -	\$ -	\$ -
29-68-6800-4230	Conference & Travel	\$ -	\$ -	\$ 200.00
29-68-6800-4250	Equipment- Supplies & Maint.	\$ -	\$ -	\$ -
29-68-6800-4251	Fuel & Oil	\$ -	\$ -	\$ -
29-68-6800-4260	Equipment	\$ -	\$ -	\$ -
29-68-6800-4290	Telephone	\$ -	\$ -	\$ -
29-68-6800-4310	Professional & Technical	\$ -	\$ -	\$ -
29-68-6800-4480	Special Department Supplies	\$ -	\$ -	\$ 75,650.00
29-68-6800-4691	Food Costs	\$ -	\$ -	\$ 11,300.00
29-68-6800-4740	Capital Equipment Purchase	\$ -	\$ -	\$ -
<b>6800</b>	<b>Special Events</b>	\$ -	\$ -	\$ 111,608.00
<b>6802</b>	<b>Special Events-Scout Pow Wow</b>			

Account Number	Description		FY 2013 Actual		FY 2014 Estimated		FY 2015 Adopted
29-68-6802-4240	Office Expense & Supplies	\$	-	\$	150.00	\$	-
29-68-6802-4250	Equipment- Supplies & Maint.	\$	-	\$	300.00	\$	-
29-68-6802-4314	Marketing Expense	\$	-	\$	587.00	\$	-
29-68-6802-4480	Special Department Supplies	\$	32.45	\$	500.00	\$	-
29-68-6802-4691	Food Costs	\$	220.03	\$	4,500.00	\$	-
<b>6802</b>	<b>Special Events-Scout Pow Wow</b>	<b>\$</b>	<b>252.48</b>	<b>\$</b>	<b>6,037.00</b>	<b>\$</b>	<b>-</b>
<b>6804</b>	<b>Special Events-Craft Fair</b>						
29-68-6804-4240	Office Expense & Supplies	\$	-	\$	33.00	\$	-
29-68-6804-4314	Marketing Expense	\$	-	\$	437.00	\$	-
29-68-6804-4480	Special Department Supplies	\$	350.00	\$	250.00	\$	-
<b>6804</b>	<b>Special Events-Craft Fair</b>	<b>\$</b>	<b>350.00</b>	<b>\$</b>	<b>720.00</b>	<b>\$</b>	<b>-</b>
<b>6805</b>	<b>Special Events-Spooktacular</b>						
29-68-6805-4314	Marketing Expense	\$	25.00	\$	505.00	\$	-
29-68-6805-4480	Special Department Supplies	\$	646.67	\$	1,961.00	\$	-
<b>6805</b>	<b>Special Events-Spooktacular</b>	<b>\$</b>	<b>671.67</b>	<b>\$</b>	<b>2,466.00</b>	<b>\$</b>	<b>-</b>
<b>6807</b>	<b>Special Events-YouthActivities</b>						
29-68-6807-4314	Marketing Expense	\$	1,324.95	\$	887.00	\$	-
29-68-6807-4317	Contracted Labor	\$	1,015.23	\$	-	\$	-
29-68-6807-4480	Special Department Supplies	\$	3,924.68	\$	17,568.00	\$	-
29-68-6807-4691	Food Costs	\$	576.94	\$	208.00	\$	-
<b>6807</b>	<b>Special Events-YouthActivities</b>	<b>\$</b>	<b>6,841.80</b>	<b>\$</b>	<b>18,663.00</b>	<b>\$</b>	<b>-</b>
<b>6808</b>	<b>Special Events-1/2 Marathon</b>						
29-68-6808-4314	Marketing Expense	\$	4,658.55	\$	7,895.00	\$	-
29-68-6808-4480	Special Department Supplies	\$	25,631.54	\$	33,000.00	\$	-
29-68-6808-4691	Food Costs	\$	1,202.83	\$	1,000.00	\$	-
<b>6808</b>	<b>Special Events-1/2 Marathon</b>	<b>\$</b>	<b>31,492.92</b>	<b>\$</b>	<b>41,895.00</b>	<b>\$</b>	<b>-</b>
<b>6809</b>	<b>Special Events-Cotton Day 5K</b>						
29-68-6809-4314	Marketing Expense	\$	-	\$	395.00	\$	-
29-68-6809-4480	Special Department Supplies	\$	350.00	\$	6,000.00	\$	-
<b>6809</b>	<b>Special Events-Cotton Day 5K</b>	<b>\$</b>	<b>350.00</b>	<b>\$</b>	<b>6,395.00</b>	<b>\$</b>	<b>-</b>
<b>68</b>	<b>WCCC Special Events</b>	<b>\$</b>	<b>39,958.87</b>	<b>\$</b>	<b>76,176.00</b>	<b>\$</b>	<b>111,608.00</b>
<b>69</b>	<b>WCCC Rentals</b>						
<b>6900</b>	<b>Rentals</b>						
29-69-6900-4110	Salaries/Regular	\$	-	\$	-	\$	-
29-69-6900-4120	Salaries/Part Time/Temporary	\$	31,018.56	\$	26,039.00	\$	18,150.00
29-69-6900-4130	Employee Benefits	\$	1,163.32	\$	-	\$	1,388.00
29-69-6900-4140	Overtime	\$	-	\$	-	\$	-
29-69-6900-4210	Dues And Memberships	\$	-	\$	-	\$	-
29-69-6900-4211	Books And Subscriptions	\$	-	\$	-	\$	-
29-69-6900-4230	Conference & Travel	\$	-	\$	-	\$	-
29-69-6900-4240	Office Expense & Supplies	\$	-	\$	-	\$	-
29-69-6900-4250	Equipment- Supplies & Maint.	\$	2,439.15	\$	-	\$	-

Account Number	Description		FY 2013 Actual		FY 2014 Estimated		FY 2015 Adopted
29-69-6900-4251	Fuel & Oil	\$	-	\$	-	\$	-
29-69-6900-4260	Equipment	\$	-	\$	-	\$	-
29-69-6900-4290	Telephone	\$	-	\$	-	\$	-
29-69-6900-4310	Professional & Technical	\$	-	\$	-	\$	-
29-69-6900-4314	Marketing Expense	\$	1,675.49	\$	1,250.00	\$	-
29-69-6900-4480	Special Department Supplies	\$	718.48	\$	2,000.00	\$	3,000.00
29-69-6900-4691	Food Costs	\$	-	\$	-	\$	7,500.00
29-69-6900-4740	Capital Equipment Purchase	\$	-	\$	-	\$	-
<b>6900</b>	<b>Rentals</b>	<b>\$</b>	<b>37,015.00</b>	<b>\$</b>	<b>29,289.00</b>	<b>\$</b>	<b>30,038.00</b>
<b>6901</b>	<b>Rentals-Leases</b>						
29-69-6901-4250	Equipment- Supplies & Maint.	\$	99.91	\$	200.00	\$	-
<b>6901</b>	<b>Rentals-Leases</b>	<b>\$</b>	<b>99.91</b>	<b>\$</b>	<b>200.00</b>	<b>\$</b>	<b>-</b>
<b>6904</b>	<b>Rentals-Birthday Parties</b>						
29-69-6904-4250	Equipment- Supplies & Maint.	\$	-	\$	-	\$	-
29-69-6904-4314	Marketing Expense	\$	192.00	\$	-	\$	-
29-69-6904-4480	Special Department Supplies	\$	1,338.30	\$	1,400.00	\$	-
<b>6904</b>	<b>Rentals-Birthday Parties</b>	<b>\$</b>	<b>1,530.30</b>	<b>\$</b>	<b>1,400.00</b>	<b>\$</b>	<b>-</b>
<b>69</b>	<b>WCCC Rentals</b>	<b>\$</b>	<b>38,645.21</b>	<b>\$</b>	<b>30,889.00</b>	<b>\$</b>	<b>30,038.00</b>
	<b>Expense</b>	<b>\$</b>	<b>2,269,605.09</b>	<b>\$</b>	<b>2,359,608.00</b>	<b>\$</b>	<b>2,365,056.00</b>
<b>29</b>	<b>Leisure Services</b>	<b>\$</b>	<b>(1,303.82)</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
<b>37</b>	<b>Municipal Building Authority</b>						
<b>36</b>	<b>Miscellaneous Revenue</b>						
<b>3610</b>	<b>Interest Earnings</b>						
37-36-3610-3610	Interest Earnings	\$	171.69	\$	100.00	\$	-
<b>3610</b>	<b>Interest Earnings</b>	<b>\$</b>	<b>171.69</b>	<b>\$</b>	<b>100.00</b>	<b>\$</b>	<b>-</b>
<b>36</b>	<b>Miscellaneous Revenue</b>	<b>\$</b>	<b>171.69</b>	<b>\$</b>	<b>100.00</b>	<b>\$</b>	<b>-</b>
<b>38</b>	<b>Contributions &amp; Transfers</b>						
<b>3800</b>	<b>Contributions &amp; Transfers</b>						
37-38-3800-3890	Use Of Prior Year Fund Balance	\$	-	\$	-	\$	-
<b>3800</b>	<b>Contributions &amp; Transfers</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
<b>3810</b>	<b>Transf From Other Funds</b>						
37-38-3810-3813	Transfer From General Fund	\$	499,641.67	\$	434,544.00	\$	434,825.00
<b>3810</b>	<b>Transf From Other Funds</b>	<b>\$</b>	<b>499,641.67</b>	<b>\$</b>	<b>434,544.00</b>	<b>\$</b>	<b>434,825.00</b>
<b>38</b>	<b>Contributions &amp; Transfers</b>	<b>\$</b>	<b>499,641.67</b>	<b>\$</b>	<b>434,544.00</b>	<b>\$</b>	<b>434,825.00</b>
	<b>Revenue</b>	<b>\$</b>	<b>499,813.36</b>	<b>\$</b>	<b>434,644.00</b>	<b>\$</b>	<b>434,825.00</b>
<b>48</b>	<b>Transfers &amp; Other Uses</b>						
<b>4813</b>	<b>Transfer To General Fund</b>						
37-48-4813-4910	Transfer To General Fund	\$	-	\$	-	\$	-
<b>4813</b>	<b>Transfer To General Fund</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
48	Transfers & Other Uses	\$ -	\$ -	\$ -
81	<b>Municipal Building Authority</b>			
4700	<b>Debt Service</b>			
37-81-4700-4550	Bank Charges	\$ 2,500.00	\$ 2,600.00	\$ 2,600.00
37-81-4700-4610	Miscellaneous Supplies	\$ 20.00	\$ 100.00	\$ -
37-81-4700-4620	Miscellaneous Service	\$ 15.00	\$ -	\$ 15.00
37-81-4700-4810	Principal On Bonds	\$ 305,000.00	\$ 317,000.00	\$ 330,000.00
37-81-4700-4820	Interest On Bonds	\$ 192,263.10	\$ 114,944.00	\$ 102,210.00
4700	<b>Debt Service</b>	<b>\$ 499,798.10</b>	<b>\$ 434,644.00</b>	<b>\$ 434,825.00</b>
81	<b>Municipal Building Authority</b>	<b>\$ 499,798.10</b>	<b>\$ 434,644.00</b>	<b>\$ 434,825.00</b>
	<b>Expense</b>	<b>\$ 499,798.10</b>	<b>\$ 434,644.00</b>	<b>\$ 434,825.00</b>
37	<b>Municipal Building Authority</b>	<b>\$ 15.26</b>	<b>\$ -</b>	<b>\$ -</b>
38	<b>Coral Canyon SSD</b>			
31	<b>Taxes</b>			
3110	<b>Property Taxes-current</b>			
38-31-3110-3111	Current Property Tax - Ssd	\$ 541,820.66	\$ 536,000.00	\$ 681,951.00
3110	<b>Property Taxes-current</b>	<b>\$ 541,820.66</b>	<b>\$ 536,000.00</b>	<b>\$ 681,951.00</b>
3120	<b>Property Taxes-delinquent</b>			
38-31-3120-3121	Delinquent Py Taxes - Ssd	\$ 16,236.89	\$ 12,000.00	\$ 10,460.00
3120	<b>Property Taxes-delinquent</b>	<b>\$ 16,236.89</b>	<b>\$ 12,000.00</b>	<b>\$ 10,460.00</b>
3170	<b>Fee-in-lieu Of Prsnl Prty Tx</b>			
38-31-3170-3171	Fee Assessment Tax - Ssd	\$ 25,610.68	\$ 17,000.00	\$ 17,000.00
3170	<b>Fee-in-lieu Of Prsnl Prty Tx</b>	<b>\$ 25,610.68</b>	<b>\$ 17,000.00</b>	<b>\$ 17,000.00</b>
3190	<b>Penalty/interest On Taxes</b>			
38-31-3190-3191	Interest Earned On Tax - Ssd	\$ 585.32	\$ 350.00	\$ -
3190	<b>Penalty/interest On Taxes</b>	<b>\$ 585.32</b>	<b>\$ 350.00</b>	<b>\$ -</b>
31	<b>Taxes</b>	<b>\$ 584,253.55</b>	<b>\$ 565,350.00</b>	<b>\$ 709,411.00</b>
36	<b>Miscellaneous Revenue</b>			
3610	<b>Interest Earnings</b>			
38-36-3610-3610	Interest Earnings	\$ 1,984.52	\$ 1,000.00	\$ 1,250.00
3610	<b>Interest Earnings</b>	<b>\$ 1,984.52</b>	<b>\$ 1,000.00</b>	<b>\$ 1,250.00</b>
3670	<b>Debt Issuance</b>			
38-36-3670-3670	Debt Issuance	\$ 5,817,000.00	\$ -	\$ -
3670	<b>Debt Issuance</b>	<b>\$ 5,817,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
36	<b>Miscellaneous Revenue</b>	<b>\$ 5,818,984.52</b>	<b>\$ 1,000.00</b>	<b>\$ 1,250.00</b>
38	<b>Contributions &amp; Transfers</b>			

<b>Account Number</b>	<b>Description</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Estimated</b>	<b>FY 2015 Adopted</b>
<b>3800</b>	<b>Contributions &amp; Transfers</b>			
38-38-3800-3890	Use Of Prior Year Fund Balance	\$ -	\$ 213,775.00	\$ -
<b>3800</b>	<b>Contributions &amp; Transfers</b>	<b>\$ -</b>	<b>\$ 213,775.00</b>	<b>\$ -</b>
<b>3870</b>	<b>Contr From Prvt Source</b>			
38-38-3870-3872	Assessment - Suncor	\$ 245,340.95	\$ -	\$ -
<b>3870</b>	<b>Contr From Prvt Source</b>	<b>\$ 245,340.95</b>	<b>\$ -</b>	<b>\$ -</b>
<b>38</b>	<b>Contributions &amp; Transfers</b>	<b>\$ 245,340.95</b>	<b>\$ 213,775.00</b>	<b>\$ -</b>
<b>39</b>	<b>Special Fund Revenue</b>			
<b>3610</b>	<b>Interest Earnings</b>			
38-39-3610-3911	Interest Earnings Impact Fees	\$ -	\$ -	\$ -
<b>3610</b>	<b>Interest Earnings</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>39</b>	<b>Special Fund Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Revenue</b>	<b>\$ 6,648,579.02</b>	<b>\$ 780,125.00</b>	<b>\$ 710,661.00</b>
<b>48</b>	<b>Transfers &amp; Other Uses</b>			
<b>4800</b>	<b>Transfers &amp; Other Uses</b>			
38-48-4800-4980	Appr Increase In Fund Balance	\$ -	\$ -	\$ 2,948.00
<b>4800</b>	<b>Transfers &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,948.00</b>
<b>48</b>	<b>Transfers &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,948.00</b>
<b>82</b>	<b>Coral Canyon Special Srvc Dist</b>			
<b>4700</b>	<b>Debt Service</b>			
38-82-4700-4310	Professional & Technical	\$ -	\$ -	\$ -
38-82-4700-4550	Bank Charges	\$ 5,800.00	\$ 3,000.00	\$ -
38-82-4700-4610	Miscellaneous Supplies	\$ -	\$ -	\$ -
38-82-4700-4620	Miscellaneous Service	\$ -	\$ -	\$ -
38-82-4700-4810	Principal On Bonds	\$ 3,020,000.00	\$ 280,000.00	\$ 387,155.00
38-82-4700-4815	Bond Refunding Escrow Payment	\$ 2,862,387.68	\$ -	\$ -
38-82-4700-4820	Interest On Bonds	\$ 498,051.20	\$ 497,125.00	\$ 320,558.00
38-82-4700-4830	Cost of Issuance	\$ 59,100.00	\$ -	\$ -
<b>4700</b>	<b>Debt Service</b>	<b>\$ 6,445,338.88</b>	<b>\$ 780,125.00</b>	<b>\$ 707,713.00</b>
<b>82</b>	<b>Coral Canyon Special Srvc Dist</b>	<b>\$ 6,445,338.88</b>	<b>\$ 780,125.00</b>	<b>\$ 707,713.00</b>
	<b>Expense</b>	<b>\$ 6,445,338.88</b>	<b>\$ 780,125.00</b>	<b>\$ 710,661.00</b>
<b>38</b>	<b>Coral Canyon SSD</b>	<b>\$ 203,240.14</b>	<b>\$ -</b>	<b>\$ -</b>
<b>41</b>	<b>Capital Project Streets</b>			
<b>36</b>	<b>Miscellaneous Revenue</b>			
<b>3610</b>	<b>Interest Earnings</b>			
41-36-3610-3610	Interest Earnings	\$ 206.21	\$ 8,300.00	\$ -
41-36-3610-3616	WFB Investment Interest	\$ 17,447.19	\$ 9,850.00	\$ 27,764.00
41-36-3610-3617	WFB Impact Fee Interest	\$ -	\$ -	\$ -
<b>3610</b>	<b>Interest Earnings</b>	<b>\$ 17,653.40</b>	<b>\$ 18,150.00</b>	<b>\$ 27,764.00</b>

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
<b>3615</b>	<b>Non-operating Rev</b>			
41-36-3615-3615	Gain/Loss On Investment	\$ (28,076.44)	\$ -	\$ -
<b>3615</b>	<b>Non-operating Rev</b>	<b>\$ (28,076.44)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>3670</b>	<b>Debt Issuance</b>			
41-36-3670-3670	Debt Issuance	\$ -	\$ -	\$ -
<b>3670</b>	<b>Debt Issuance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>3690</b>	<b>Sundry Revenue</b>			
41-36-3690-3690	Miscellaneous Revenue	\$ 148.91	\$ -	\$ -
<b>3690</b>	<b>Sundry Revenue</b>	<b>\$ 148.91</b>	<b>\$ -</b>	<b>\$ -</b>
<b>36</b>	<b>Miscellaneous Revenue</b>	<b>\$ (10,274.13)</b>	<b>\$ 18,150.00</b>	<b>\$ 27,764.00</b>
<b>38</b>	<b>Contributions &amp; Transfers</b>			
<b>3800</b>	<b>Contributions &amp; Transfers</b>			
41-38-3800-3870	Contributions Private Sources	\$ 5,668.00	\$ -	\$ -
41-38-3800-3890	Use Of Prior Year Fund Balance	\$ -	\$ -	\$ 2,121,013.00
<b>3800</b>	<b>Contributions &amp; Transfers</b>	<b>\$ 5,668.00</b>	<b>\$ -</b>	<b>\$ 2,121,013.00</b>
<b>3810</b>	<b>Transf From Other Funds</b>			
41-38-3810-3811	Transfer From Capital Projects	\$ -	\$ -	\$ -
41-38-3810-3813	Transfer From General Fund	\$ -	\$ 700,000.00	\$ -
41-38-3810-3833	Contribution From General Fund	\$ -	\$ -	\$ -
<b>3810</b>	<b>Transf From Other Funds</b>	<b>\$ -</b>	<b>\$ 700,000.00</b>	<b>\$ -</b>
<b>3830</b>	<b>Contr From Other Funds</b>			
41-38-3830-3831	Contribution Gf Highway Tax	\$ 760,342.18	\$ 788,500.00	\$ 775,880.00
<b>3830</b>	<b>Contr From Other Funds</b>	<b>\$ 760,342.18</b>	<b>\$ 788,500.00</b>	<b>\$ 775,880.00</b>
<b>38</b>	<b>Contributions &amp; Transfers</b>	<b>\$ 766,010.18</b>	<b>\$ 1,488,500.00</b>	<b>\$ 2,896,893.00</b>
<b>39</b>	<b>Special Fund Revenue</b>			
<b>3610</b>	<b>Interest Earnings</b>			
41-39-3610-3911	Interest Earnings Impact Fees	\$ 778.29	\$ 1,200.00	\$ -
<b>3610</b>	<b>Interest Earnings</b>	<b>\$ 778.29</b>	<b>\$ 1,200.00</b>	<b>\$ -</b>
<b>3900</b>	<b>Special Fund Revenue</b>			
41-39-3900-3910	Impact Fee Revenue	\$ 871,224.08	\$ 1,417,780.00	\$ 1,259,700.00
<b>3900</b>	<b>Special Fund Revenue</b>	<b>\$ 871,224.08</b>	<b>\$ 1,417,780.00</b>	<b>\$ 1,259,700.00</b>
<b>39</b>	<b>Special Fund Revenue</b>	<b>\$ 872,002.37</b>	<b>\$ 1,418,980.00</b>	<b>\$ 1,259,700.00</b>
	<b>Revenue</b>	<b>\$ 1,627,738.42</b>	<b>\$ 2,925,630.00</b>	<b>\$ 4,184,357.00</b>
<b>48</b>	<b>Transfers &amp; Other Uses</b>			
<b>4800</b>	<b>Transfers &amp; Other Uses</b>			
41-48-4800-4980	Appr Increase In Fund Balance	\$ -	\$ 1,026,078.00	\$ -
<b>4800</b>	<b>Transfers &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ 1,026,078.00</b>	<b>\$ -</b>

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
<b>4810</b>	<b>Trnsfr To Other Funds</b>			
41-48-4810-4912	Trnsfr to Other Funds	\$ -	\$ -	\$ -
<b>4810</b>	<b>Trnsfr To Other Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>4813</b>	<b>Transfer To General Fund</b>			
41-48-4813-4910	Transfer To General Fund	\$ 625,006.19	\$ 349,552.00	\$ 344,357.00
<b>4813</b>	<b>Transfer To General Fund</b>	<b>\$ 625,006.19</b>	<b>\$ 349,552.00</b>	<b>\$ 344,357.00</b>
<b>48</b>	<b>Transfers &amp; Other Uses</b>	<b>\$ 625,006.19</b>	<b>\$ 1,375,630.00</b>	<b>\$ 344,357.00</b>
<b>71</b>	<b>Capital Projects Street</b>			
<b>4400</b>	<b>Highways/public Imprvmt</b>			
41-71-4400-4421	Street Maintenance	\$ 561,113.27	\$ 700,000.00	\$ 700,000.00
41-71-4400-4620	Miscellaneous Service	\$ -	\$ -	\$ -
41-71-4400-4701	Street Projects	\$ 494,790.94	\$ 550,000.00	\$ 2,200,000.00
41-71-4400-4940	Impact Fee Expense	\$ 23,737.31	\$ 300,000.00	\$ 940,000.00
<b>4400</b>	<b>Highways/public Imprvmt</b>	<b>\$ 1,079,641.52</b>	<b>\$ 1,550,000.00</b>	<b>\$ 3,840,000.00</b>
<b>71</b>	<b>Capital Projects Street</b>	<b>\$ 1,079,641.52</b>	<b>\$ 1,550,000.00</b>	<b>\$ 3,840,000.00</b>
	<b>Expense</b>	<b>\$ 1,704,647.71</b>	<b>\$ 2,925,630.00</b>	<b>\$ 4,184,357.00</b>
<b>41</b>	<b>Capital Project Streets</b>	<b>\$ (76,909.29)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>42</b>	<b>Capital Project Fire</b>			
<b>36</b>	<b>Miscellaneous Revenue</b>			
<b>3690</b>	<b>Sundry Revenue</b>			
42-36-3690-3690	Miscellaneous Revenue	\$ -	\$ -	\$ -
<b>3690</b>	<b>Sundry Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>36</b>	<b>Miscellaneous Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>38</b>	<b>Contributions &amp; Transfers</b>			
<b>3800</b>	<b>Contributions &amp; Transfers</b>			
42-38-3800-3890	Use Of Prior Year Fund Balance	\$ -	\$ -	\$ 83,629.00
<b>3800</b>	<b>Contributions &amp; Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 83,629.00</b>
<b>3810</b>	<b>Transf From Other Funds</b>			
42-38-3810-3810	Transfer From Other Funds	\$ -	\$ -	\$ -
42-38-3810-3813	Transfer From General Fund	\$ -	\$ 100,000.00	\$ -
<b>3810</b>	<b>Transf From Other Funds</b>	<b>\$ -</b>	<b>\$ 100,000.00</b>	<b>\$ -</b>
<b>38</b>	<b>Contributions &amp; Transfers</b>	<b>\$ -</b>	<b>\$ 100,000.00</b>	<b>\$ 83,629.00</b>
<b>39</b>	<b>Special Fund Revenue</b>			
<b>3610</b>	<b>Interest Earnings</b>			
42-39-3610-3911	Interest Earnings Impact Fees	\$ 459.86	\$ 4,065.00	\$ -
<b>3610</b>	<b>Interest Earnings</b>	<b>\$ 459.86</b>	<b>\$ 4,065.00</b>	<b>\$ -</b>



<b>Account Number</b>	<b>Description</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Estimated</b>	<b>FY 2015 Adopted</b>
<b>3900</b>	<b>Special Fund Revenue</b>			
42-39-3900-3910	Impact Fee Revenue	\$ 82,000.00	\$ 114,800.00	\$ 102,000.00
<b>3900</b>	<b>Special Fund Revenue</b>	<b>\$ 82,000.00</b>	<b>\$ 114,800.00</b>	<b>\$ 102,000.00</b>
<b>39</b>	<b>Special Fund Revenue</b>	<b>\$ 82,459.86</b>	<b>\$ 118,865.00</b>	<b>\$ 102,000.00</b>
	<b>Revenue</b>	<b>\$ 82,459.86</b>	<b>\$ 218,865.00</b>	<b>\$ 185,629.00</b>
<b>48</b>	<b>Transfers &amp; Other Uses</b>			
<b>4800</b>	<b>Transfers &amp; Other Uses</b>			
42-48-4800-4980	Appr Increase In Fund Balance	\$ -	\$ 134,884.00	\$ -
<b>4800</b>	<b>Transfers &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ 134,884.00</b>	<b>\$ -</b>
<b>4813</b>	<b>Transfer To General Fund</b>			
42-48-4813-4910	Transfer To General Fund	\$ 82,283.20	\$ 83,981.00	\$ 85,629.00
<b>4813</b>	<b>Transfer To General Fund</b>	<b>\$ 82,283.20</b>	<b>\$ 83,981.00</b>	<b>\$ 85,629.00</b>
<b>48</b>	<b>Transfers &amp; Other Uses</b>	<b>\$ 82,283.20</b>	<b>\$ 218,865.00</b>	<b>\$ 85,629.00</b>
<b>72</b>	<b>Capital Projects Public Safety</b>			
<b>4200</b>	<b>Public Safety</b>			
42-72-4200-4620	Miscellaneous Service	\$ -	\$ -	\$ -
42-72-4200-4705	Fire Projects	\$ -	\$ -	\$ -
42-72-4200-4706	Police Station	\$ -	\$ -	\$ 100,000.00
42-72-4200-4740	Capital Equipment Purchase	\$ 101,611.69	\$ -	\$ -
42-72-4200-4940	Impact Fee Expense	\$ -	\$ -	\$ -
<b>4200</b>	<b>Public Safety</b>	<b>\$ 101,611.69</b>	<b>\$ -</b>	<b>\$ 100,000.00</b>
<b>72</b>	<b>Capital Projects Public Safety</b>	<b>\$ 101,611.69</b>	<b>\$ -</b>	<b>\$ 100,000.00</b>
	<b>Expense</b>	<b>\$ 183,894.89</b>	<b>\$ 218,865.00</b>	<b>\$ 185,629.00</b>
<b>42</b>	<b>Capital Project Fire</b>	<b>\$ (101,435.03)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>43</b>	<b>Capital Project Leisure Srvc</b>			
<b>36</b>	<b>Miscellaneous Revenue</b>			
<b>3610</b>	<b>Interest Earnings</b>			
43-36-3610-3611	Interest Earnings C/P Parks	\$ 1.22	\$ 44,225.00	\$ -
43-36-3610-3612	Interest Earnings C/P Cemetery	\$ 376.85	\$ -	\$ -
43-36-3610-3613	Interest Earnings C/P Trails	\$ -	\$ -	\$ -
43-36-3610-3616	WFB Investment Interest	\$ 2,249.30	\$ 7,040.00	\$ 3,004.00
43-36-3610-3617	WFB Impact Fee Interest	\$ -	\$ -	\$ 18,297.00
<b>3610</b>	<b>Interest Earnings</b>	<b>\$ 2,627.37</b>	<b>\$ 51,265.00</b>	<b>\$ 21,301.00</b>
<b>3615</b>	<b>Non-operating Rev</b>			
43-36-3615-3615	Gain/Loss On Investment	\$ (3,619.63)	\$ -	\$ -
<b>3615</b>	<b>Non-operating Rev</b>	<b>\$ (3,619.63)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>3690</b>	<b>Sundry Revenue</b>			
43-36-3690-3690	Miscellaneous Revenue	\$ -	\$ -	\$ -
<b>3690</b>	<b>Sundry Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
36	Miscellaneous Revenue	\$ (992.26)	\$ 51,265.00	\$ 21,301.00
<b>38</b>	<b>Contributions &amp; Transfers</b>			
<b>3800</b>	<b>Contributions &amp; Transfers</b>			
43-38-3800-3870	Contributions Private Sources	\$ 9,387.00	\$ -	\$ -
43-38-3800-3890	Use Of Prior Year Fund Balance	\$ -	\$ -	\$ -
<b>3800</b>	<b>Contributions &amp; Transfers</b>	\$ <b>9,387.00</b>	\$ -	\$ -
<b>3810</b>	<b>Transf From Other Funds</b>			
43-38-3810-3810	Transfer From Other Funds	\$ -	\$ -	\$ -
43-38-3810-3811	Transfer From Capital Projects	\$ -	\$ -	\$ -
43-38-3810-3813	Transfer From General Fund	\$ -	\$ -	\$ -
43-38-3810-3815	Transfer From Enterprise Funds	\$ -	\$ -	\$ -
<b>3810</b>	<b>Transf From Other Funds</b>	\$ -	\$ -	\$ -
<b>3830</b>	<b>Contr From Other Funds</b>			
43-38-3830-3833	Contribution From General Fund	\$ 8,603.10	\$ -	\$ -
<b>3830</b>	<b>Contr From Other Funds</b>	\$ <b>8,603.10</b>	\$ -	\$ -
<b>38</b>	<b>Contributions &amp; Transfers</b>	\$ <b>17,990.10</b>	\$ -	\$ -
<b>39</b>	<b>Special Fund Revenue</b>			
<b>3610</b>	<b>Interest Earnings</b>			
43-39-3610-3911	Interest Earnings Impact Fees	\$ 1.90	\$ -	\$ -
<b>3610</b>	<b>Interest Earnings</b>	\$ <b>1.90</b>	\$ -	\$ -
<b>3900</b>	<b>Special Fund Revenue</b>			
43-39-3900-3910	Impact Fee Revenue	\$ 1,488,000.00	\$ 2,296,000.00	\$ 2,040,000.00
43-39-3900-3930	Cemetery Maintenance Fee	\$ 9,000.00	\$ -	\$ 9,800.00
<b>3900</b>	<b>Special Fund Revenue</b>	\$ <b>1,497,000.00</b>	\$ <b>2,296,000.00</b>	\$ <b>2,049,800.00</b>
<b>39</b>	<b>Special Fund Revenue</b>	\$ <b>1,497,001.90</b>	\$ <b>2,296,000.00</b>	\$ <b>2,049,800.00</b>
	<b>Revenue</b>	\$ <b>1,513,999.74</b>	\$ <b>2,347,265.00</b>	\$ <b>2,071,101.00</b>
<b>48</b>	<b>Transfers &amp; Other Uses</b>			
<b>4800</b>	<b>Transfers &amp; Other Uses</b>			
43-48-4800-4980	Appr Increase In Fund Balance	\$ -	\$ 754,702.00	\$ 1,574,694.00
<b>4800</b>	<b>Transfers &amp; Other Uses</b>	\$ -	\$ <b>754,702.00</b>	\$ <b>1,574,694.00</b>
<b>4813</b>	<b>Transfer To General Fund</b>			
43-48-4813-4910	Transfer To General Fund	\$ 566,603.94	\$ 495,563.00	\$ 496,407.00
<b>4813</b>	<b>Transfer To General Fund</b>	\$ <b>566,603.94</b>	\$ <b>495,563.00</b>	\$ <b>496,407.00</b>
<b>48</b>	<b>Transfers &amp; Other Uses</b>	\$ <b>566,603.94</b>	\$ <b>1,250,265.00</b>	\$ <b>2,071,101.00</b>
<b>73</b>	<b>Capital Projects Leisure Srvc</b>			
<b>4500</b>	<b>Parks,Rec &amp; Public Prprty</b>			
43-73-4500-4620	Miscellaneous Service	\$ -	\$ -	\$ -

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
43-73-4500-4640	Grant Expense	\$ -	\$ -	\$ -
43-73-4500-4702	Park Projects	\$ 1,187.50	\$ -	\$ -
43-73-4500-4703	Trail Projects	\$ 36,667.63	\$ 35,000.00	\$ -
43-73-4500-4704	Cemetery Projects	\$ -	\$ 250,000.00	\$ -
43-73-4500-4940	Impact Fee Expense	\$ -	\$ 812,000.00	\$ -
<b>4500</b>	<b>Parks,Rec &amp; Public Prprty</b>	<b>\$ 37,855.13</b>	<b>\$ 1,097,000.00</b>	<b>\$ -</b>
<b>73</b>	<b>Capital Projects Leisure Srvc</b>	<b>\$ 37,855.13</b>	<b>\$ 1,097,000.00</b>	<b>\$ -</b>
	<b>Expense</b>	<b>\$ 604,459.07</b>	<b>\$ 2,347,265.00</b>	<b>\$ 2,071,101.00</b>
<b>43</b>	<b>Capital Project Leisure Srvc</b>	<b>\$ 909,540.67</b>	<b>\$ -</b>	<b>\$ -</b>
<b>44</b>	<b>Capital Project Property Acq.</b>			
<b>36</b>	<b>Miscellaneous Revenue</b>			
<b>3610</b>	<b>Interest Earnings</b>			
44-36-3610-3610	Interest Earnings	\$ 227.66	\$ 1,360.00	\$ -
44-36-3610-3616	WFB Investment Interest	\$ -	\$ -	\$ -
44-36-3610-3617	WFB Impact Fee Interest	\$ -	\$ -	\$ -
<b>3610</b>	<b>Interest Earnings</b>	<b>\$ 227.66</b>	<b>\$ 1,360.00</b>	<b>\$ -</b>
<b>3615</b>	<b>Non-operating Rev</b>			
44-36-3615-3615	Gain/Loss On Investment	\$ -	\$ -	\$ -
<b>3615</b>	<b>Non-operating Rev</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>3690</b>	<b>Sundry Revenue</b>			
44-36-3690-3690	Miscellaneous Revenue	\$ -	\$ -	\$ -
<b>3690</b>	<b>Sundry Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>36</b>	<b>Miscellaneous Revenue</b>	<b>\$ 227.66</b>	<b>\$ 1,360.00</b>	<b>\$ -</b>
<b>38</b>	<b>Contributions &amp; Transfers</b>			
<b>3800</b>	<b>Contributions &amp; Transfers</b>			
44-38-3800-3890	Use Of Prior Year Fund Balance	\$ -	\$ -	\$ -
<b>3800</b>	<b>Contributions &amp; Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>3810</b>	<b>Transf From Other Funds</b>			
44-38-3810-3810	Transfer from other Funds	\$ -	\$ -	\$ -
44-38-3810-3813	Transfer From General Fund	\$ -	\$ 34,900.00	\$ -
<b>3810</b>	<b>Transf From Other Funds</b>	<b>\$ -</b>	<b>\$ 34,900.00</b>	<b>\$ -</b>
<b>38</b>	<b>Contributions &amp; Transfers</b>	<b>\$ -</b>	<b>\$ 34,900.00</b>	<b>\$ -</b>
<b>39</b>	<b>Special Fund Revenue</b>			
<b>3610</b>	<b>Interest Earnings</b>			
44-39-3610-3911	Interest Earnings Impact Fees	\$ -	\$ -	\$ -
<b>3610</b>	<b>Interest Earnings</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>39</b>	<b>Special Fund Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
	<b>Revenue</b>	\$ 227.66	\$ 36,260.00	\$ -
<b>48</b>	<b>Transfers &amp; Other Uses</b>			
<b>4800</b>	<b>Transfers &amp; Other Uses</b>			
44-48-4800-4980	Appr Increase In Fund Balance	\$ -	\$ 36,260.00	\$ -
<b>4800</b>	<b>Transfers &amp; Other Uses</b>	\$ -	\$ 36,260.00	\$ -
<b>4813</b>	<b>Transfer To General Fund</b>			
44-48-4813-4910	Transfer To General Fund	\$ -	\$ -	\$ -
<b>4813</b>	<b>Transfer To General Fund</b>	\$ -	\$ -	\$ -
<b>48</b>	<b>Transfers &amp; Other Uses</b>	\$ -	\$ 36,260.00	\$ -
<b>74</b>	<b>Capital Projects Property Acq</b>			
<b>4900</b>	<b>Miscellaneous Exp</b>			
44-74-4900-4620	Miscellaneous Service	\$ -	\$ -	\$ -
44-74-4900-4706	Property Acquisition	\$ -	\$ -	\$ -
44-74-4900-4795	Capital Projects	\$ -	\$ -	\$ -
<b>4900</b>	<b>Miscellaneous Exp</b>	\$ -	\$ -	\$ -
<b>74</b>	<b>Capital Projects Property Acq</b>	\$ -	\$ -	\$ -
	<b>Expense</b>	\$ -	\$ 36,260.00	\$ -
<b>44</b>	<b>Capital Project Property Acq.</b>	\$ 227.66	\$ -	\$ -
<b>45</b>	<b>Capital Project General</b>			
<b>36</b>	<b>Miscellaneous Revenue</b>			
<b>3610</b>	<b>Interest Earnings</b>			
45-36-3610-3610	Interest Earnings	\$ 0.26	\$ 13,030.00	\$ -
45-36-3610-3616	WFB Investment Interest	\$ 4,306.87	\$ 4,230.00	\$ -
45-36-3610-3617	WFB Impact Fee Interest	\$ -	\$ -	\$ -
<b>3610</b>	<b>Interest Earnings</b>	\$ 4,307.13	\$ 17,260.00	\$ -
<b>3615</b>	<b>Non-operating Rev</b>			
45-36-3615-3615	Gain/Loss On Investment	\$ (6,930.73)	\$ -	\$ -
<b>3615</b>	<b>Non-operating Rev</b>	\$ (6,930.73)	\$ -	\$ -
<b>3690</b>	<b>Sundry Revenue</b>			
45-36-3690-3690	Miscellaneous Revenue	\$ -	\$ -	\$ -
<b>3690</b>	<b>Sundry Revenue</b>	\$ -	\$ -	\$ -
<b>36</b>	<b>Miscellaneous Revenue</b>	\$ (2,623.60)	\$ 17,260.00	\$ -
<b>38</b>	<b>Contributions &amp; Transfers</b>			
<b>3800</b>	<b>Contributions &amp; Transfers</b>			
45-38-3800-3870	Contributions Private Sources	\$ 11,139.00	\$ -	\$ -
45-38-3800-3890	Use Of Prior Year Fund Balance	\$ -	\$ 103,672.00	\$ 35,980.00
<b>3800</b>	<b>Contributions &amp; Transfers</b>	\$ 11,139.00	\$ 103,672.00	\$ 35,980.00
<b>3810</b>	<b>Transf From Other Funds</b>			

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
45-38-3810-3810	Transfer From Other Funds	\$ -	\$ -	\$ -
45-38-3810-3811	Transfer From Capital Projects	\$ -	\$ -	\$ -
45-38-3810-3813	Transfer From General Fund	\$ -	\$ -	\$ -
<b>3810</b>	<b>Transf From Other Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>38</b>	<b>Contributions &amp; Transfers</b>	<b>\$ 11,139.00</b>	<b>\$ 103,672.00</b>	<b>\$ 35,980.00</b>
<b>39</b>	<b>Special Fund Revenue</b>			
<b>3610</b>	<b>Interest Earnings</b>			
45-39-3610-3911	Interest Earnings Impact Fees	\$ -	\$ -	\$ -
<b>3610</b>	<b>Interest Earnings</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>39</b>	<b>Special Fund Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Revenue</b>	<b>\$ 8,515.40</b>	<b>\$ 120,932.00</b>	<b>\$ 35,980.00</b>
<b>48</b>	<b>Transfers &amp; Other Uses</b>			
<b>4800</b>	<b>Transfers &amp; Other Uses</b>			
45-48-4800-4980	Appr Increase In Fund Balance	\$ -	\$ -	\$ -
<b>4800</b>	<b>Transfers &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>4813</b>	<b>Transfer To General Fund</b>			
45-48-4813-4910	Transfer To General Fund	\$ 5,426.36	\$ 5,932.00	\$ 5,980.00
<b>4813</b>	<b>Transfer To General Fund</b>	<b>\$ 5,426.36</b>	<b>\$ 5,932.00</b>	<b>\$ 5,980.00</b>
<b>48</b>	<b>Transfers &amp; Other Uses</b>	<b>\$ 5,426.36</b>	<b>\$ 5,932.00</b>	<b>\$ 5,980.00</b>
<b>75</b>	<b>Capital Projects General</b>			
<b>4100</b>	<b>General Government</b>			
45-75-4100-4620	Miscellaneous Service	\$ -	\$ -	\$ -
45-75-4100-4707	General Fund Capital Projects	\$ 65,482.39	\$ 115,000.00	\$ 30,000.00
<b>4100</b>	<b>General Government</b>	<b>\$ 65,482.39</b>	<b>\$ 115,000.00</b>	<b>\$ 30,000.00</b>
<b>75</b>	<b>Capital Projects General</b>	<b>\$ 65,482.39</b>	<b>\$ 115,000.00</b>	<b>\$ 30,000.00</b>
	<b>Expense</b>	<b>\$ 70,908.75</b>	<b>\$ 120,932.00</b>	<b>\$ 35,980.00</b>
<b>45</b>	<b>Capital Project General</b>	<b>\$ (62,393.35)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>51</b>	<b>Water</b>			
<b>36</b>	<b>Miscellaneous Revenue</b>			
<b>3610</b>	<b>Interest Earnings</b>			
51-36-3610-3610	Interest Earnings	\$ -	\$ -	\$ -
51-36-3610-3616	WFB Investment Interest	\$ 49,866.08	\$ 61,884.00	\$ 89,119.00
51-36-3610-3617	WFB Impact Fee Interest	\$ 17,097.20	\$ 22,600.00	\$ 22,667.00
<b>3610</b>	<b>Interest Earnings</b>	<b>\$ 66,963.28</b>	<b>\$ 84,484.00</b>	<b>\$ 111,786.00</b>
<b>3615</b>	<b>Non-operating Rev</b>			
51-36-3615-3615	Gain/Loss On Investment	\$ -	\$ -	\$ -
<b>3615</b>	<b>Non-operating Rev</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
<b>3710</b>	<b>Water Operating Rev</b>			
51-36-3710-3650	Sale Of Materials & Supplies	\$ -	\$ -	\$ -
51-36-3710-3690	Miscellaneous Revenue	\$ 70,758.91	\$ 41,000.00	\$ 50,000.00
<b>3710</b>	<b>Water Operating Rev</b>	<b>\$ 70,758.91</b>	<b>\$ 41,000.00</b>	<b>\$ 50,000.00</b>
<b>3715</b>	<b>Water Non-operating Rev</b>			
51-36-3715-3610	Interest Earnings	\$ 6,985.26	\$ 15,000.00	\$ -
51-36-3715-3615	Gain/Loss On Investment	\$ (107,712.55)	\$ -	\$ -
51-36-3715-3640	Sale Of Fixed Assets	\$ -	\$ -	\$ -
<b>3715</b>	<b>Water Non-operating Rev</b>	<b>\$ (100,727.29)</b>	<b>\$ 15,000.00</b>	<b>\$ -</b>
<b>36</b>	<b>Miscellaneous Revenue</b>	<b>\$ 36,994.90</b>	<b>\$ 140,484.00</b>	<b>\$ 161,786.00</b>
<b>37</b>	<b>Enterprise Revenue</b>			
<b>3710</b>	<b>Water Operating Rev</b>			
51-37-3710-3711	Metered Water Sales	\$ 3,824,868.06	\$ 3,760,000.00	\$ 4,387,617.00
51-37-3710-3712	Secondary Water Sales	\$ 50,637.06	\$ 75,000.00	\$ 60,000.00
51-37-3710-3713	Hydrant Meter Usage	\$ 37,237.48	\$ 120,000.00	\$ 160,000.00
51-37-3710-3714	Water Surcharge	\$ -	\$ -	\$ -
51-37-3710-3715	Connection Fee	\$ 92,225.40	\$ 80,000.00	\$ 114,750.00
51-37-3710-3716	Reconnect Fees	\$ 5,350.00	\$ 4,000.00	\$ 5,000.00
51-37-3710-3717	Delinquent Account Penalties	\$ 22,842.89	\$ 22,000.00	\$ 24,000.00
<b>3710</b>	<b>Water Operating Rev</b>	<b>\$ 4,033,160.89</b>	<b>\$ 4,061,000.00</b>	<b>\$ 4,751,367.00</b>
<b>37</b>	<b>Enterprise Revenue</b>	<b>\$ 4,033,160.89</b>	<b>\$ 4,061,000.00</b>	<b>\$ 4,751,367.00</b>
<b>38</b>	<b>Contributions &amp; Transfers</b>			
<b>3715</b>	<b>Water Non-operating Rev</b>			
51-38-3715-3871	Contributions/sub Improvements	\$ 460,275.00	\$ -	\$ -
51-38-3715-3873	Grants from Private Sources	\$ -	\$ -	\$ -
51-38-3715-3890	Use Of Prior Year Fund Balance	\$ -	\$ -	\$ 3,081,387.00
<b>3715</b>	<b>Water Non-operating Rev</b>	<b>\$ 460,275.00</b>	<b>\$ -</b>	<b>\$ 3,081,387.00</b>
<b>3800</b>	<b>Contributions &amp; Transfers</b>			
51-38-3800-3840	Contribution Other Government	\$ -	\$ -	\$ -
<b>3800</b>	<b>Contributions &amp; Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>38</b>	<b>Contributions &amp; Transfers</b>	<b>\$ 460,275.00</b>	<b>\$ -</b>	<b>\$ 3,081,387.00</b>
<b>39</b>	<b>Special Fund Revenue</b>			
<b>3610</b>	<b>Interest Earnings</b>			
51-39-3610-3911	Interest Earnings Impact Fees	\$ -	\$ -	\$ -
<b>3610</b>	<b>Interest Earnings</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>3715</b>	<b>Water Non-operating Rev</b>			
51-39-3715-3910	Impact Fee Revenue	\$ 829,311.00	\$ 849,000.00	\$ 1,081,710.00
51-39-3715-3911	Interest Earnings Impact Fees	\$ 4,020.29	\$ 10,000.00	\$ -
<b>3715</b>	<b>Water Non-operating Rev</b>	<b>\$ 833,331.29</b>	<b>\$ 859,000.00</b>	<b>\$ 1,081,710.00</b>

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
<b>39</b>	<b>Special Fund Revenue</b>	\$ 833,331.29	\$ 859,000.00	\$ 1,081,710.00
	<b>Revenue</b>	\$ 5,363,762.08	\$ 5,060,484.00	\$ 9,076,250.00
<b>50</b>	<b>Water Treatment</b>			
<b>5110</b>	<b>Water Operating Exp</b>			
51-50-5110-4110	Salaries/Regular	\$ 111,362.65	\$ 96,019.00	\$ 129,249.00
51-50-5110-4120	Salaries/Part Time/Temporary	\$ 6,097.50	\$ 6,800.00	\$ -
51-50-5110-4130	Employee Benefits	\$ 68,077.33	\$ 48,622.00	\$ 78,807.00
51-50-5110-4140	Overtime	\$ 5,421.05	\$ 6,000.00	\$ 6,000.00
51-50-5110-4150	Uniforms	\$ -	\$ 575.00	\$ 575.00
51-50-5110-4210	Dues And Memberships	\$ 350.00	\$ 500.00	\$ 500.00
51-50-5110-4230	Conference & Travel	\$ 1,402.99	\$ 1,500.00	\$ 2,900.00
51-50-5110-4240	Office Expense & Supplies	\$ 377.94	\$ 600.00	\$ 600.00
51-50-5110-4250	Equipment- Supplies & Maint.	\$ 4,514.99	\$ 9,947.00	\$ -
51-50-5110-4251	Fuel & Oil	\$ 9,615.22	\$ 9,500.00	\$ 11,000.00
51-50-5110-4260	Equipment	\$ 1,120.99	\$ 1,500.00	\$ 400.00
51-50-5110-4270	Building & Grounds	\$ 3,249.34	\$ 5,280.00	\$ 9,780.00
51-50-5110-4280	Utilities	\$ 351,571.16	\$ 407,400.00	\$ 396,500.00
51-50-5110-4290	Telephone	\$ 2,190.12	\$ 2,640.00	\$ 2,640.00
51-50-5110-4310	Professional & Technical	\$ 5,166.53	\$ 18,600.00	\$ 13,100.00
51-50-5110-4430	Water Purchase Sandhollow	\$ 600,903.24	\$ 600,000.00	\$ 670,000.00
51-50-5110-4432	Water Purchase/Quail Lake/Raw	\$ 413,529.34	\$ 450,000.00	\$ 200,000.00
51-50-5110-4480	Special Department Supplies	\$ 51,561.86	\$ 50,000.00	\$ 47,726.00
51-50-5110-4550	Bank Charges	\$ 5,500.00	\$ 10,000.00	\$ -
51-50-5110-4620	Miscellaneous Service	\$ -	\$ -	\$ -
51-50-5110-4790	Other Projects	\$ -	\$ 100,000.00	\$ 25,000.00
51-50-5110-4810	Principal On Bonds	\$ -	\$ 69,457.00	\$ 71,994.00
<b>5110</b>	<b>Water Operating Exp</b>	\$ 1,642,012.25	\$ 1,894,940.00	\$ 1,666,771.00
<b>5150</b>	<b>Water Non-oper Exp</b>			
51-50-5150-4740	Capital Equipment Purchase	\$ -	\$ -	\$ -
51-50-5150-4795	Capital Projects	\$ -	\$ -	\$ -
51-50-5150-4800	Depreciation	\$ 38,659.77	\$ -	\$ -
51-50-5150-4820	Interest On Bonds	\$ 100,624.03	\$ 99,532.00	\$ 97,116.00
51-50-5150-4850	Lease Purchase	\$ -	\$ -	\$ 3,556.00
<b>5150</b>	<b>Water Non-oper Exp</b>	\$ 139,283.80	\$ 99,532.00	\$ 100,672.00
<b>50</b>	<b>Water Treatment</b>	\$ 1,781,296.05	\$ 1,994,472.00	\$ 1,767,443.00
<b>51</b>	<b>Water Distribution</b>			
<b>5110</b>	<b>Water Operating Exp</b>			
51-51-5110-4110	Salaries/Regular	\$ 470,532.71	\$ 507,296.00	\$ 554,936.00
51-51-5110-4120	Salaries/Part Time/Temporary	\$ 4,383.63	\$ 26,200.00	\$ 34,376.00
51-51-5110-4130	Employee Benefits	\$ 300,585.52	\$ 311,506.00	\$ 353,578.00
51-51-5110-4140	Overtime	\$ 5,765.83	\$ 8,815.00	\$ 8,871.00
51-51-5110-4150	Uniforms	\$ -	\$ 2,024.00	\$ 1,800.00
51-51-5110-4210	Dues And Memberships	\$ 1,506.00	\$ 1,500.00	\$ 1,500.00
51-51-5110-4230	Conference & Travel	\$ 3,285.08	\$ 6,500.00	\$ 10,200.00
51-51-5110-4240	Office Expense & Supplies	\$ 916.33	\$ 1,000.00	\$ 1,000.00



Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
51-51-5110-4250	Equipment- Supplies & Maint.	\$ 30,315.29	\$ 25,000.00	\$ 31,000.00
51-51-5110-4251	Fuel & Oil	\$ 15,585.27	\$ 18,000.00	\$ 21,000.00
51-51-5110-4260	Equipment	\$ 6,170.29	\$ 3,500.00	\$ 9,178.00
51-51-5110-4270	Building & Grounds	\$ 2,523.68	\$ 2,850.00	\$ 5,450.00
51-51-5110-4280	Utilities	\$ 19,853.21	\$ 25,250.00	\$ 25,300.00
51-51-5110-4290	Telephone	\$ 6,273.73	\$ 6,824.00	\$ 6,824.00
51-51-5110-4310	Professional & Technical	\$ 24,982.34	\$ 50,000.00	\$ 21,450.00
51-51-5110-4431	District Surcharge	\$ 206,022.24	\$ 250,000.00	\$ -
51-51-5110-4433	Sandhollow Water	\$ -	\$ -	\$ -
51-51-5110-4480	Special Department Supplies	\$ 51,018.33	\$ 75,000.00	\$ 51,650.00
51-51-5110-4523	Uncollectable Accts	\$ 11,596.71	\$ -	\$ -
51-51-5110-4550	Bank Charges	\$ 17,030.00	\$ 7,000.00	\$ 17,000.00
51-51-5110-4610	Miscellaneous Supplies	\$ -	\$ -	\$ -
51-51-5110-4620	Miscellaneous Service	\$ -	\$ -	\$ -
51-51-5110-4790	Other Projects	\$ 72,535.86	\$ 110,000.00	\$ 176,075.00
51-51-5110-4810	Principal On Bonds	\$ -	\$ 334,734.00	\$ 340,864.00
<b>5110</b>	<b>Water Operating Exp</b>	<b>\$ 1,250,882.05</b>	<b>\$ 1,772,999.00</b>	<b>\$ 1,672,052.00</b>
<b>5150</b>	<b>Water Non-oper Exp</b>			
51-51-5150-4740	Capital Equipment Purchase	\$ -	\$ -	\$ -
51-51-5150-4795	Capital Projects	\$ -	\$ 20,000.00	\$ 2,925,000.00
51-51-5150-4800	Depreciation	\$ 1,046,837.49	\$ -	\$ -
51-51-5150-4820	Interest On Bonds	\$ 391,740.23	\$ 369,050.00	\$ 361,755.00
51-51-5150-4910	Transfer To General Fund	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
51-51-5150-4940	Impact Fee Expense	\$ 110,433.40	\$ 300,000.00	\$ 2,150,000.00
51-51-5150-4980	Appr Increase In Fund Balance	\$ -	\$ -	\$ -
<b>5150</b>	<b>Water Non-oper Exp</b>	<b>\$ 1,749,011.12</b>	<b>\$ 889,050.00</b>	<b>\$ 5,636,755.00</b>
<b>51</b>	<b>Water Distribution</b>	<b>\$ 2,999,893.17</b>	<b>\$ 2,662,049.00</b>	<b>\$ 7,308,807.00</b>
	<b>Expense</b>	<b>\$ 4,781,189.22</b>	<b>\$ 4,656,521.00</b>	<b>\$ 9,076,250.00</b>
<b>51</b>	<b>Water</b>	<b>\$ 582,572.86</b>	<b>\$ 403,963.00</b>	<b>\$ -</b>
<b>52</b>	<b>Sewer</b>			
<b>36</b>	<b>Miscellaneous Revenue</b>			
<b>3610</b>	<b>Interest Earnings</b>			
52-36-3610-3610	Interest Earnings	\$ -	\$ -	\$ -
52-36-3610-3616	WFB Investment Interest	\$ 56,127.79	\$ 75,963.00	\$ 40,784.00
52-36-3610-3617	WFB Impact Fee Interest	\$ 30,761.67	\$ 33,397.00	\$ 97,445.00
<b>3610</b>	<b>Interest Earnings</b>	<b>\$ 86,889.46</b>	<b>\$ 109,360.00</b>	<b>\$ 138,229.00</b>
<b>3615</b>	<b>Non-operating Rev</b>			
52-36-3615-3615	Gain/Loss On Investment	\$ -	\$ -	\$ -
<b>3615</b>	<b>Non-operating Rev</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>3720</b>	<b>Sewer Operating Rev</b>			
52-36-3720-3650	Sale Of Materials & Supplies	\$ -	\$ -	\$ -
52-36-3720-3690	Miscellaneous Revenue	\$ -	\$ -	\$ -
<b>3720</b>	<b>Sewer Operating Rev</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
<b>3725</b>	<b>Sewer Non-operating Rev</b>			
52-36-3725-3610	Interest Earnings	\$ 3,599.93	\$ 17,000.00	\$ -
52-36-3725-3615	Gain/Loss On Investment	\$ (139,738.73)	\$ -	\$ -
52-36-3725-3640	Sale Of Fixed Assets	\$ -	\$ -	\$ -
<b>3725</b>	<b>Sewer Non-operating Rev</b>	<b>\$ (136,138.80)</b>	<b>\$ 17,000.00</b>	<b>\$ -</b>
<b>36</b>	<b>Miscellaneous Revenue</b>	<b>\$ (49,249.34)</b>	<b>\$ 126,360.00</b>	<b>\$ 138,229.00</b>
<b>37</b>	<b>Enterprise Revenue</b>			
<b>3720</b>	<b>Sewer Operating Rev</b>			
52-37-3720-3717	Delinquent Account Penalties	\$ 16,522.17	\$ 20,000.00	\$ 15,000.00
52-37-3720-3721	Sewer Charges	\$ 1,454,234.87	\$ 1,516,031.00	\$ 1,546,352.00
52-37-3720-3722	Inspection Fee	\$ 59,250.00	\$ 47,250.00	\$ 76,500.00
<b>3720</b>	<b>Sewer Operating Rev</b>	<b>\$ 1,530,007.04</b>	<b>\$ 1,583,281.00</b>	<b>\$ 1,637,852.00</b>
<b>37</b>	<b>Enterprise Revenue</b>	<b>\$ 1,530,007.04</b>	<b>\$ 1,583,281.00</b>	<b>\$ 1,637,852.00</b>
<b>38</b>	<b>Contributions &amp; Transfers</b>			
<b>3725</b>	<b>Sewer Non-operating Rev</b>			
52-38-3725-3871	Contributions/Sub Improvements	\$ 360,353.00	\$ -	\$ -
52-38-3725-3873	Grants from Private Sources	\$ -	\$ -	\$ -
52-38-3725-3890	Use Of Prior Year Fund Balance	\$ -	\$ -	\$ 536,705.00
<b>3725</b>	<b>Sewer Non-operating Rev</b>	<b>\$ 360,353.00</b>	<b>\$ -</b>	<b>\$ 536,705.00</b>
<b>3800</b>	<b>Contributions &amp; Transfers</b>			
52-38-3800-3840	Contribution Other Government	\$ -	\$ -	\$ -
<b>3800</b>	<b>Contributions &amp; Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>38</b>	<b>Contributions &amp; Transfers</b>	<b>\$ 360,353.00</b>	<b>\$ -</b>	<b>\$ 536,705.00</b>
<b>39</b>	<b>Special Fund Revenue</b>			
<b>3610</b>	<b>Interest Earnings</b>			
52-39-3610-3911	Interest Earnings Impact Fees	\$ -	\$ -	\$ -
<b>3610</b>	<b>Interest Earnings</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>3725</b>	<b>Sewer Non-operating Rev</b>			
52-39-3725-3910	Impact Fee Revenue	\$ 449,524.00	\$ 480,000.00	\$ 591,090.00
52-39-3725-3911	Interest Earnings Impact Fees	\$ 2,682.14	\$ 3,000.00	\$ -
52-39-3725-3912	Interest Impact Fee Swr So	\$ 3,050.41	\$ 2,500.00	\$ -
<b>3725</b>	<b>Sewer Non-operating Rev</b>	<b>\$ 455,256.55</b>	<b>\$ 485,500.00</b>	<b>\$ 591,090.00</b>
<b>39</b>	<b>Special Fund Revenue</b>	<b>\$ 455,256.55</b>	<b>\$ 485,500.00</b>	<b>\$ 591,090.00</b>
	<b>Revenue</b>	<b>\$ 2,296,367.25</b>	<b>\$ 2,195,141.00</b>	<b>\$ 2,903,876.00</b>
<b>52</b>	<b>Sewer</b>			
<b>5210</b>	<b>Sewer Operating Exp</b>			
52-52-5210-4110	Salaries/Regular	\$ 398,607.39	\$ 429,131.00	\$ 480,897.00
52-52-5210-4120	Salaries/Part Time/Temporary	\$ 8,173.96	\$ 21,793.00	\$ 26,258.00

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
52-52-5210-4130	Employee Benefits	\$ 260,682.20	\$ 279,571.00	\$ 319,113.00
52-52-5210-4140	Overtime	\$ 3,662.67	\$ 6,715.00	\$ 6,709.00
52-52-5210-4150	Uniforms	\$ -	\$ 1,000.00	\$ 1,400.00
52-52-5210-4210	Dues And Memberships	\$ 265.00	\$ 300.00	\$ 300.00
52-52-5210-4230	Conference & Travel	\$ 1,290.33	\$ 2,500.00	\$ 8,100.00
52-52-5210-4240	Office Expense & Supplies	\$ 1,588.28	\$ 1,500.00	\$ 1,500.00
52-52-5210-4250	Equipment- Supplies & Maint.	\$ 14,382.12	\$ 23,404.00	\$ 19,000.00
52-52-5210-4251	Fuel & Oil	\$ 14,057.64	\$ 14,000.00	\$ 14,000.00
52-52-5210-4260	Equipment	\$ -	\$ 2,000.00	\$ 7,000.00
52-52-5210-4270	Building & Grounds	\$ 2,288.35	\$ 2,850.00	\$ 5,450.00
52-52-5210-4280	Utilities	\$ 28,179.52	\$ 32,150.00	\$ 32,600.00
52-52-5210-4290	Telephone	\$ 4,918.83	\$ 6,410.00	\$ 6,210.00
52-52-5210-4310	Professional & Technical	\$ 11,056.98	\$ 20,000.00	\$ 32,389.00
52-52-5210-4480	Special Department Supplies	\$ 40,851.09	\$ 38,800.00	\$ 38,550.00
52-52-5210-4523	Uncollectable Accts	\$ 23,226.60	\$ -	\$ -
52-52-5210-4550	Bank Charges	\$ -	\$ -	\$ -
52-52-5210-4610	Miscellaneous Supplies	\$ -	\$ -	\$ -
52-52-5210-4620	Miscellaneous Service	\$ -	\$ -	\$ -
52-52-5210-4790	Other Projects	\$ -	\$ -	\$ -
52-52-5210-4810	Principal On Bonds	\$ -	\$ 190,000.00	\$ 194,000.00
<b>5210</b>	<b>Sewer Operating Exp</b>	<b>\$ 813,230.96</b>	<b>\$ 1,072,124.00</b>	<b>\$ 1,193,476.00</b>
<b>5250</b>	<b>Sewer Non-oper Exp</b>			
52-52-5250-4740	Capital Equipment Purchase	\$ 7,000.00	\$ 7,500.00	\$ 10,500.00
52-52-5250-4795	Capital Projects	\$ -	\$ 375,000.00	\$ 700,000.00
52-52-5250-4800	Depreciation	\$ 502,431.37	\$ -	\$ -
52-52-5250-4820	Interest On Bonds	\$ 30,878.46	\$ 28,700.00	\$ 24,900.00
52-52-5250-4910	Transfer To General Fund	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
52-52-5250-4940	Impact Fee Expense	\$ -	\$ 400,000.00	\$ 825,000.00
52-52-5250-4941	Impact Fee Expense (Fields)	\$ -	\$ 1,000.00	\$ -
52-52-5250-4980	Appr Increase In Fund Balance	\$ -	\$ -	\$ -
<b>5250</b>	<b>Sewer Non-oper Exp</b>	<b>\$ 690,309.83</b>	<b>\$ 962,200.00</b>	<b>\$ 1,710,400.00</b>
<b>52</b>	<b>Sewer</b>	<b>\$ 1,503,540.79</b>	<b>\$ 2,034,324.00</b>	<b>\$ 2,903,876.00</b>
	<b>Expense</b>	<b>\$ 1,503,540.79</b>	<b>\$ 2,034,324.00</b>	<b>\$ 2,903,876.00</b>
<b>52</b>	<b>Sewer</b>	<b>\$ 792,826.46</b>	<b>\$ 160,817.00</b>	<b>\$ -</b>
<b>53</b>	<b>Electric</b>			
<b>36</b>	<b>Miscellaneous Revenue</b>			
<b>3610</b>	<b>Interest Earnings</b>			
53-36-3610-3610	Interest Earnings	\$ -	\$ -	\$ -
53-36-3610-3616	WFB Investment Interest	\$ 63,779.36	\$ 42,211.00	\$ 97,336.00
53-36-3610-3617	WFB Impact Fee Interest	\$ -	\$ -	\$ -
<b>3610</b>	<b>Interest Earnings</b>	<b>\$ 63,779.36</b>	<b>\$ 42,211.00</b>	<b>\$ 97,336.00</b>
<b>3615</b>	<b>Non-operating Rev</b>			
53-36-3615-3615	Gain/Loss On Investment	\$ -	\$ -	\$ -
<b>3615</b>	<b>Non-operating Rev</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
<b>3730</b>	<b>Elec. Operating Rev</b>			
53-36-3730-3650	Sale Of Materials & Supplies	\$ -	\$ -	\$ -
53-36-3730-3690	Miscellaneous Revenue	\$ 74,779.99	\$ 65,000.00	\$ 150,000.00
53-36-3730-3692	Deposit Reconciliation	\$ (78.24)	\$ -	\$ -
<b>3730</b>	<b>Elec. Operating Rev</b>	<b>\$ 74,701.75</b>	<b>\$ 65,000.00</b>	<b>\$ 150,000.00</b>
<b>3735</b>	<b>Elec. Non-operating Rev</b>			
53-36-3735-3610	Interest Earnings	\$ 2,314.83	\$ 73,798.00	\$ 15,200.00
53-36-3735-3615	Gain/Loss On Investment	\$ (102,635.30)	\$ -	\$ -
53-36-3735-3640	Sale Of Fixed Assets	\$ -	\$ -	\$ -
<b>3735</b>	<b>Elec. Non-operating Rev</b>	<b>\$ (100,320.47)</b>	<b>\$ 73,798.00</b>	<b>\$ 15,200.00</b>
<b>36</b>	<b>Miscellaneous Revenue</b>	<b>\$ 38,160.64</b>	<b>\$ 181,009.00</b>	<b>\$ 262,536.00</b>
<b>37</b>	<b>Enterprise Revenue</b>			
<b>3730</b>	<b>Elec. Operating Rev</b>			
53-37-3730-3716	Reconnect Fee	\$ 25,975.00	\$ 13,590.00	\$ 30,000.00
53-37-3730-3717	Delinquent Account Penalties	\$ 83,661.21	\$ 69,433.00	\$ 74,000.00
53-37-3730-3731	Electric Sales/Taxable	\$ 8,452,749.20	\$ 9,275,751.00	\$ 9,111,159.00
53-37-3730-3732	Electric Sales/Non-taxable	\$ 1,025,723.35	\$ 1,068,081.00	\$ 1,025,000.00
53-37-3730-3733	Green Power/Taxable	\$ 1,081.50	\$ 924.00	\$ 840.00
53-37-3730-3734	Green Power/Non Taxable	\$ -	\$ -	\$ -
53-37-3730-3735	Connection Fees	\$ 146,400.00	\$ 143,887.00	\$ 150,000.00
53-37-3730-3736	Vendor Discount	\$ 6,097.18	\$ -	\$ -
53-37-3730-3737	Pole Attachment Fees	\$ 2,994.00	\$ 2,990.00	\$ 2,990.00
53-37-3730-3738	Temp.power-construction	\$ 13,894.35	\$ 10,350.00	\$ 13,250.00
53-37-3730-3739	Shut-off Notice Fee	\$ 1,640.00	\$ 13,296.00	\$ 14,000.00
<b>3730</b>	<b>Elec. Operating Rev</b>	<b>\$ 9,760,215.79</b>	<b>\$ 10,598,302.00</b>	<b>\$ 10,421,239.00</b>
<b>37</b>	<b>Enterprise Revenue</b>	<b>\$ 9,760,215.79</b>	<b>\$ 10,598,302.00</b>	<b>\$ 10,421,239.00</b>
<b>38</b>	<b>Contributions &amp; Transfers</b>			
<b>3735</b>	<b>Elec. Non-operating Rev</b>			
53-38-3735-3871	Contributions/Sub Improvements	\$ 163,650.00	\$ -	\$ -
53-38-3735-3875	Contract/Other Cities Rev	\$ -	\$ -	\$ -
53-38-3735-3890	Use Of Prior Year Fund Balance	\$ -	\$ -	\$ -
<b>3735</b>	<b>Elec. Non-operating Rev</b>	<b>\$ 163,650.00</b>	<b>\$ -</b>	<b>\$ -</b>
<b>3800</b>	<b>Contributions &amp; Transfers</b>			
53-38-3800-3840	Contribution Other Government	\$ -	\$ -	\$ -
<b>3800</b>	<b>Contributions &amp; Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>3810</b>	<b>Transf From Other Funds</b>			
53-38-3810-3810	Transfer From Other Funds	\$ -	\$ -	\$ -
<b>3810</b>	<b>Transf From Other Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>38</b>	<b>Contributions &amp; Transfers</b>	<b>\$ 163,650.00</b>	<b>\$ -</b>	<b>\$ -</b>

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
<b>39</b>	<b>Special Fund Revenue</b>			
<b>3610</b>	<b>Interest Earnings</b>			
53-39-3610-3911	Interest Earnings Impact Fees	\$ -	\$ -	\$ -
<b>3610</b>	<b>Interest Earnings</b>	\$ -	\$ -	\$ -
<b>3735</b>	<b>Elec. Non-operating Rev</b>			
53-39-3735-3910	Impact Fee Revenue	\$ 600,530.00	\$ 601,719.00	\$ 600,000.00
53-39-3735-3911	Interest Earnings Impact Fees	\$ -	\$ 2,000.00	\$ -
<b>3735</b>	<b>Elec. Non-operating Rev</b>	\$ 600,530.00	\$ 603,719.00	\$ 600,000.00
<b>39</b>	<b>Special Fund Revenue</b>	\$ 600,530.00	\$ 603,719.00	\$ 600,000.00
	<b>Revenue</b>	\$ 10,562,556.43	\$ 11,383,030.00	\$ 11,283,775.00
<b>53</b>	<b>Electric</b>			
<b>4700</b>	<b>Debt Service</b>			
53-53-4700-4830	Cost of Issuance	\$ 60,277.61	\$ -	\$ -
<b>4700</b>	<b>Debt Service</b>	\$ 60,277.61	\$ -	\$ -
<b>4800</b>	<b>Transfers &amp; Other Uses</b>			
53-53-4800-4980	Appr Increase In Fund Balance	\$ -	\$ -	\$ -
<b>4800</b>	<b>Transfers &amp; Other Uses</b>	\$ -	\$ -	\$ -
<b>5310</b>	<b>Elec. Operating Exp</b>			
53-53-5310-4001	System Maintenance	\$ 27,911.89	\$ 70,000.00	\$ 60,000.00
53-53-5310-4002	New Construction Expense	\$ 14,218.96	\$ 95,000.00	\$ 75,000.00
53-53-5310-4003	Pool Project	\$ 273,997.58	\$ 243,418.00	\$ 250,000.00
53-53-5310-4004	Central/st. George (138 Line)	\$ 447,586.85	\$ 386,146.00	\$ 430,197.00
53-53-5310-4005	Resource (IPP)	\$ 19,442.17	\$ 20,764.00	\$ 23,644.00
53-53-5310-4006	Crsp Power	\$ 66,735.85	\$ 63,092.00	\$ 68,415.00
53-53-5310-4007	IPP Callback	\$ 3,208,791.96	\$ 2,903,352.00	\$ 3,256,225.00
53-53-5310-4008	Transmission	\$ 416,051.60	\$ 403,902.00	\$ 460,000.00
53-53-5310-4009	Uamps Expenses	\$ 12,249.74	\$ 10,828.00	\$ 15,000.00
53-53-5310-4010	Horse Butte Wind Fixed	\$ 170,374.76	\$ 176,954.00	\$ 100,000.00
53-53-5310-4011	Payson Power Production	\$ 1,041,237.49	\$ 938,018.00	\$ 1,110,000.00
53-53-5310-4012	Wind	\$ 36,499.11	\$ 44,120.00	\$ 35,400.00
53-53-5310-4013	Px Purchase	\$ -	\$ -	\$ 100,000.00
53-53-5310-4014	Payson Power Project	\$ 711,520.27	\$ 651,333.00	\$ 723,230.00
53-53-5310-4015	All In Pool	\$ 156,621.77	\$ 99,914.00	\$ 151,250.00
53-53-5310-4016	Government And Public Affairs	\$ 18,659.46	\$ 15,970.00	\$ 20,000.00
53-53-5310-4017	Connect Fee Expense	\$ 50,375.32	\$ 50,000.00	\$ 75,000.00
53-53-5310-4018	Washington Gen Production	\$ 55,783.83	\$ 135,664.00	\$ 150,000.00
53-53-5310-4019	Washington Gen Fixed Costs	\$ 427,626.25	\$ 378,648.00	\$ 428,000.00
53-53-5310-4021	Natural Gas Project	\$ 5,780.01	\$ 5,246.00	\$ 7,800.00
53-53-5310-4022	Rebate Program	\$ 66,538.08	\$ 35,000.00	\$ 110,000.00
53-53-5310-4023	Waste Heat	\$ 9,833.45	\$ 29,579.00	\$ 50,000.00
53-53-5310-4024	Veyo Waste Heat	\$ -	\$ -	\$ -
53-53-5310-4025	Horse Butte Wind Production	\$ -	\$ -	\$ 58,000.00
53-53-5310-4110	Salaries/Regular	\$ 740,430.54	\$ 830,732.00	\$ 871,520.00
53-53-5310-4120	Salaries/Part Time/Temporary	\$ 8,767.32	\$ 24,321.00	\$ 36,445.00

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
53-53-5310-4130	Employee Benefits	\$ 424,164.05	\$ 461,223.00	\$ 498,920.00
53-53-5310-4140	Overtime	\$ 28,201.78	\$ 31,000.00	\$ 31,209.00
53-53-5310-4150	Uniforms	\$ -	\$ 5,000.00	\$ 7,200.00
53-53-5310-4210	Dues And Memberships	\$ 1,079.00	\$ 1,500.00	\$ 1,500.00
53-53-5310-4211	Books And Subscriptions	\$ 587.76	\$ 1,500.00	\$ 1,500.00
53-53-5310-4230	Conference & Travel	\$ 2,831.82	\$ 10,000.00	\$ 12,000.00
53-53-5310-4240	Office Expense & Supplies	\$ 7,898.04	\$ 11,000.00	\$ 25,000.00
53-53-5310-4250	Equipment- Supplies & Maint.	\$ 22,787.67	\$ 47,829.00	\$ 45,000.00
53-53-5310-4251	Fuel & Oil	\$ 15,346.22	\$ 15,778.00	\$ 17,225.00
53-53-5310-4260	Equipment	\$ -	\$ 44,164.00	\$ 61,547.00
53-53-5310-4270	Building & Grounds	\$ 1,250.19	\$ 3,843.00	\$ 2,500.00
53-53-5310-4280	Utilities	\$ 13,486.08	\$ 14,194.00	\$ 100,000.00
53-53-5310-4290	Telephone	\$ 6,868.48	\$ 5,546.00	\$ 7,000.00
53-53-5310-4310	Professional & Technical	\$ 65,246.48	\$ 135,000.00	\$ 64,000.00
53-53-5310-4480	Special Department Supplies	\$ -	\$ 3,000.00	\$ 5,000.00
53-53-5310-4483	Safety Equip/Training	\$ 15,558.72	\$ 17,000.00	\$ 17,000.00
53-53-5310-4523	Uncollectable Accts	\$ 49,474.24	\$ 7,500.00	\$ 7,500.00
53-53-5310-4550	Bank Charges	\$ 8,300.00	\$ 30,000.00	\$ -
53-53-5310-4610	Miscellaneous Supplies	\$ 474.87	\$ 7,000.00	\$ 7,000.00
53-53-5310-4620	Miscellaneous Service	\$ -	\$ -	\$ -
53-53-5310-4790	Other Projects	\$ 28,458.98	\$ 8,000.00	\$ 10,000.00
53-53-5310-4810	Principal On Bonds	\$ -	\$ 454,000.00	\$ 440,000.00
<b>5310</b>	<b>Elec. Operating Exp</b>	<b>\$ 8,679,048.64</b>	<b>\$ 8,926,078.00</b>	<b>\$ 10,026,227.00</b>
<b>5350</b>	<b>Elec. Non-oper Exp</b>			
53-53-5350-4020	Contracts/Other Cities Exp	\$ -	\$ -	\$ -
53-53-5350-4740	Capital Equipment Purchase	\$ -	\$ 55,000.00	\$ 62,984.00
53-53-5350-4790	Other Projects	\$ (15,713.34)	\$ 13,170.00	\$ 10,000.00
53-53-5350-4795	Capital Projects	\$ -	\$ 250,000.00	\$ 350,000.00
53-53-5350-4800	Depreciation	\$ 614,620.91	\$ -	\$ -
53-53-5350-4820	Interest On Bonds	\$ 204,571.95	\$ 254,806.00	\$ 177,834.00
53-53-5350-4850	Lease Purchase	\$ -	\$ 55,000.00	\$ 159,442.00
53-53-5350-4910	Transfer To General Fund	\$ 71,413.34	\$ 72,942.00	\$ 18,088.00
53-53-5350-4940	Impact Fee Expense	\$ -	\$ -	\$ -
<b>5350</b>	<b>Elec. Non-oper Exp</b>	<b>\$ 874,892.86</b>	<b>\$ 700,918.00</b>	<b>\$ 778,348.00</b>
<b>53</b>	<b>Electric</b>	<b>\$ 9,614,219.11</b>	<b>\$ 9,626,996.00</b>	<b>\$ 10,804,575.00</b>
	<b>Expense</b>	<b>\$ 9,614,219.11</b>	<b>\$ 9,626,996.00</b>	<b>\$ 10,804,575.00</b>
<b>53</b>	<b>Electric</b>	<b>\$ 948,337.32</b>	<b>\$ 1,756,034.00</b>	<b>\$ 479,200.00</b>
<b>55</b>	<b>Irrigation</b>			
<b>36</b>	<b>Miscellaneous Revenue</b>			
<b>3610</b>	<b>Interest Earnings</b>			
55-36-3610-3610	Interest Earnings	\$ -	\$ -	\$ -
55-36-3610-3616	WFB Investment Interest	\$ -	\$ -	\$ -
55-36-3610-3617	WFB Impact Fee Interest	\$ -	\$ -	\$ -
<b>3610</b>	<b>Interest Earnings</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
<b>3615</b>	<b>Non-operating Rev</b>			
55-36-3615-3615	Gain/Loss On Investment	\$ -	\$ -	\$ -
<b>3615</b>	<b>Non-operating Rev</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>3750</b>	<b>Irr. Operating Rev</b>			
55-36-3750-3690	Miscellaneous Revenue	\$ 195.00	\$ -	\$ -
<b>3750</b>	<b>Irr. Operating Rev</b>	<b>\$ 195.00</b>	<b>\$ -</b>	<b>\$ -</b>
<b>3755</b>	<b>Irr. Non-operating Rev</b>			
55-36-3755-3610	Interest Earnings	\$ -	\$ -	\$ -
55-36-3755-3615	Gain/Loss On Investment	\$ -	\$ -	\$ -
55-36-3755-3640	Sale Of Fixed Assets	\$ -	\$ -	\$ -
<b>3755</b>	<b>Irr. Non-operating Rev</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>36</b>	<b>Miscellaneous Revenue</b>	<b>\$ 195.00</b>	<b>\$ -</b>	<b>\$ -</b>
<b>37</b>	<b>Enterprise Revenue</b>			
<b>3750</b>	<b>Irr. Operating Rev</b>			
55-37-3750-3751	Irrigation Dues	\$ 16,872.29	\$ 17,000.00	\$ 17,000.00
<b>3750</b>	<b>Irr. Operating Rev</b>	<b>\$ 16,872.29</b>	<b>\$ 17,000.00</b>	<b>\$ 17,000.00</b>
<b>37</b>	<b>Enterprise Revenue</b>	<b>\$ 16,872.29</b>	<b>\$ 17,000.00</b>	<b>\$ 17,000.00</b>
<b>38</b>	<b>Contributions &amp; Transfers</b>			
<b>3755</b>	<b>Irr. Non-operating Rev</b>			
55-38-3755-3813	Transfer From General Fund	\$ -	\$ -	\$ -
55-38-3755-3871	Contributions/Sub Improvements	\$ 127,023.00	\$ -	\$ -
55-38-3755-3890	Use Of Prior Year Fund Balance	\$ -	\$ -	\$ -
<b>3755</b>	<b>Irr. Non-operating Rev</b>	<b>\$ 127,023.00</b>	<b>\$ -</b>	<b>\$ -</b>
<b>38</b>	<b>Contributions &amp; Transfers</b>	<b>\$ 127,023.00</b>	<b>\$ -</b>	<b>\$ -</b>
<b>39</b>	<b>Special Fund Revenue</b>			
<b>3610</b>	<b>Interest Earnings</b>			
55-39-3610-3911	Interest Earnings Impact Fees	\$ -	\$ -	\$ -
<b>3610</b>	<b>Interest Earnings</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>39</b>	<b>Special Fund Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Revenue</b>	<b>\$ 144,090.29</b>	<b>\$ 17,000.00</b>	<b>\$ 17,000.00</b>
<b>55</b>	<b>Irrigation</b>			
<b>5510</b>	<b>Irri. Operating Exp</b>			
55-55-5510-4110	Salaries/Regular	\$ 16,978.20	\$ 19,022.00	\$ 18,906.00
55-55-5510-4130	Employee Benefits	\$ 13,654.64	\$ 14,135.00	\$ 14,569.00
55-55-5510-4140	Overtime	\$ 884.48	\$ -	\$ -
55-55-5510-4150	Uniforms	\$ -	\$ -	\$ -
55-55-5510-4230	Conference & Travel	\$ -	\$ -	\$ -
55-55-5510-4240	Office Expense & Supplies	\$ 412.20	\$ -	\$ -
55-55-5510-4250	Equipment-Supplies & Maint.	\$ -	\$ 250.00	\$ 300.00



Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
55-55-5510-4251	Fuel & Oil	\$ -	\$ 500.00	\$ 500.00
55-55-5510-4260	Equipment	\$ -	\$ -	\$ -
55-55-5510-4290	Telephone	\$ -	\$ -	\$ -
55-55-5510-4310	Professional & Technical	\$ -	\$ -	\$ 2,000.00
55-55-5510-4480	Special Department Supplies	\$ 48.04	\$ 11,000.00	\$ 10,000.00
55-55-5510-4523	Uncollectable Accts	\$ 756.23	\$ -	\$ -
55-55-5510-4620	Miscellaneous Service	\$ -	\$ -	\$ -
55-55-5510-4790	Other Projects	\$ -	\$ -	\$ -
<b>5510</b>	<b>Irri. Operating Exp</b>	<b>\$ 32,733.79</b>	<b>\$ 44,907.00</b>	<b>\$ 46,275.00</b>
<b>5550</b>	<b>Irri. Non-oper Exp</b>			
55-55-5550-4740	Capital Equipment Purchase	\$ -	\$ -	\$ -
55-55-5550-4800	Depreciation	\$ 43,546.32	\$ -	\$ -
55-55-5550-4910	Transfer To General Fund	\$ -	\$ -	\$ -
<b>5550</b>	<b>Irri. Non-oper Exp</b>	<b>\$ 43,546.32</b>	<b>\$ -</b>	<b>\$ -</b>
<b>55</b>	<b>Irrigation</b>	<b>\$ 76,280.11</b>	<b>\$ 44,907.00</b>	<b>\$ 46,275.00</b>
	<b>Expense</b>	<b>\$ 76,280.11</b>	<b>\$ 44,907.00</b>	<b>\$ 46,275.00</b>
<b>55</b>	<b>Irrigation</b>	<b>\$ 67,810.18</b>	<b>\$ (27,907.00)</b>	<b>\$ (29,275.00)</b>
<b>57</b>	<b>Storm Drain</b>			
<b>36</b>	<b>Miscellaneous Revenue</b>			
<b>3610</b>	<b>Interest Earnings</b>			
57-36-3610-3610	Interest Earnings	\$ -	\$ -	\$ -
57-36-3610-3616	WFB Investment Interest	\$ 15,832.18	\$ 7,040.00	\$ 35,257.00
57-36-3610-3617	WFB Impact Fee Interest	\$ 3,223.28	\$ 8,346.00	\$ 4,275.00
<b>3610</b>	<b>Interest Earnings</b>	<b>\$ 19,055.46</b>	<b>\$ 15,386.00</b>	<b>\$ 39,532.00</b>
<b>3615</b>	<b>Non-operating Rev</b>			
57-36-3615-3615	Gain/Loss On Investment	\$ -	\$ -	\$ -
<b>3615</b>	<b>Non-operating Rev</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>3770</b>	<b>Storm Operating Rev</b>			
57-36-3770-3690	Miscellaneous Revenue	\$ 250.00	\$ -	\$ -
<b>3770</b>	<b>Storm Operating Rev</b>	<b>\$ 250.00</b>	<b>\$ -</b>	<b>\$ -</b>
<b>3775</b>	<b>Storm Non-operating Rev</b>			
57-36-3775-3610	Interest Earnings	\$ 632.36	\$ 3,000.00	\$ -
57-36-3775-3615	Gain/Loss On Investment	\$ (30,656.89)	\$ -	\$ -
57-36-3775-3640	Sale Of Fixed Assets	\$ -	\$ -	\$ -
<b>3775</b>	<b>Storm Non-operating Rev</b>	<b>\$ (30,024.53)</b>	<b>\$ 3,000.00</b>	<b>\$ -</b>
<b>36</b>	<b>Miscellaneous Revenue</b>	<b>\$ (10,719.07)</b>	<b>\$ 18,386.00</b>	<b>\$ 39,532.00</b>
<b>37</b>	<b>Enterprise Revenue</b>			
<b>3770</b>	<b>Storm Operating Rev</b>			
57-37-3770-3717	Delinquent Account Penalties	\$ 5,199.73	\$ 3,000.00	\$ 5,000.00
57-37-3770-3771	Storm Drain User Fee	\$ 742,554.48	\$ 675,418.00	\$ 692,303.00

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
57-37-3770-3772	Grading Permits	\$ 5,608.10	\$ 15,000.00	\$ 12,800.00
<b>3770</b>	<b>Storm Operating Rev</b>	<b>\$ 753,362.31</b>	<b>\$ 693,418.00</b>	<b>\$ 710,103.00</b>
<b>37</b>	<b>Enterprise Revenue</b>	<b>\$ 753,362.31</b>	<b>\$ 693,418.00</b>	<b>\$ 710,103.00</b>
<b>38</b>	<b>Contributions &amp; Transfers</b>			
<b>3775</b>	<b>Storm Non-operating Rev</b>			
57-38-3775-3833	Contribution From General Fund	\$ -	\$ -	\$ -
57-38-3775-3870	Contributions Private Sources	\$ -	\$ -	\$ -
57-38-3775-3871	Contributions/Sub Improvements	\$ 182,241.00	\$ -	\$ -
57-38-3775-3873	Grants from Private Sources	\$ -	\$ -	\$ -
57-38-3775-3890	Use Of Prior Year Fund Balance	\$ -	\$ -	\$ 987,222.00
<b>3775</b>	<b>Storm Non-operating Rev</b>	<b>\$ 182,241.00</b>	<b>\$ -</b>	<b>\$ 987,222.00</b>
<b>3800</b>	<b>Contributions &amp; Transfers</b>			
57-38-3800-3840	Contribution Other Government	\$ 821,917.32	\$ -	\$ 1,500,000.00
<b>3800</b>	<b>Contributions &amp; Transfers</b>	<b>\$ 821,917.32</b>	<b>\$ -</b>	<b>\$ 1,500,000.00</b>
<b>38</b>	<b>Contributions &amp; Transfers</b>	<b>\$ 1,004,158.32</b>	<b>\$ -</b>	<b>\$ 2,487,222.00</b>
<b>39</b>	<b>Special Fund Revenue</b>			
<b>3610</b>	<b>Interest Earnings</b>			
57-39-3610-3911	Interest Earnings Impact Fees	\$ -	\$ -	\$ -
<b>3610</b>	<b>Interest Earnings</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>3775</b>	<b>Storm Non-operating Rev</b>			
57-39-3775-3910	Impact Fee Revenue	\$ 211,304.48	\$ 364,455.00	\$ 362,000.00
57-39-3775-3911	Interest Earnings Impact Fees	\$ 2,528.96	\$ 2,000.00	\$ -
<b>3775</b>	<b>Storm Non-operating Rev</b>	<b>\$ 213,833.44</b>	<b>\$ 366,455.00</b>	<b>\$ 362,000.00</b>
<b>39</b>	<b>Special Fund Revenue</b>	<b>\$ 213,833.44</b>	<b>\$ 366,455.00</b>	<b>\$ 362,000.00</b>
	<b>Revenue</b>	<b>\$ 1,960,635.00</b>	<b>\$ 1,078,259.00</b>	<b>\$ 3,598,857.00</b>
<b>57</b>	<b>Storm Drain</b>			
<b>5710</b>	<b>Storm Operating Exp</b>			
57-57-5710-4110	Salaries/Regular	\$ 48,627.47	\$ 83,998.00	\$ 116,550.00
57-57-5710-4120	Salaries/Part Time/Temporary	\$ -	\$ 2,132.00	\$ 8,247.00
57-57-5710-4130	Employee Benefits	\$ 28,908.62	\$ 52,333.00	\$ 77,765.00
57-57-5710-4140	Overtime	\$ -	\$ 1,400.00	\$ 1,552.00
57-57-5710-4150	Uniforms	\$ -	\$ 300.00	\$ 200.00
57-57-5710-4230	Conference & Travel	\$ 1,717.27	\$ 5,300.00	\$ 3,300.00
57-57-5710-4240	Office Expense & Supplies	\$ 914.40	\$ 1,100.00	\$ 1,000.00
57-57-5710-4250	Equipment- Supplies & Maint.	\$ 1,105.51	\$ 3,500.00	\$ 4,500.00
57-57-5710-4251	Fuel & Oil	\$ 1,319.00	\$ 2,000.00	\$ 3,000.00
57-57-5710-4260	Equipment	\$ -	\$ -	\$ 1,500.00
57-57-5710-4270	Building & Grounds	\$ 2,220.48	\$ 2,850.00	\$ 5,450.00
57-57-5710-4280	Utilities	\$ 2,103.34	\$ 1,900.00	\$ 2,300.00
57-57-5710-4290	Telephone	\$ 2,947.11	\$ 3,830.00	\$ 3,830.00
57-57-5710-4310	Professional & Technical	\$ 56,447.36	\$ 20,000.00	\$ 32,163.00

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
57-57-5710-4340	Other Contractual Services	\$ 97,209.00	\$ 146,000.00	\$ 165,000.00
57-57-5710-4480	Special Department Supplies	\$ 1,340.35	\$ 31,500.00	\$ 32,500.00
57-57-5710-4523	Uncollectable Accts	\$ 3,645.30	\$ -	\$ -
57-57-5710-4610	Miscellaneous Supplies	\$ -	\$ -	\$ -
57-57-5710-4620	Miscellaneous Service	\$ -	\$ -	\$ -
<b>5710</b>	<b>Storm Operating Exp</b>	<b>\$ 248,505.21</b>	<b>\$ 358,143.00</b>	<b>\$ 458,857.00</b>
<b>5750</b>	<b>Storm Non-oper Exp</b>			
57-57-5750-4740	Capital Equipment Purchase	\$ -	\$ -	\$ -
57-57-5750-4795	Capital Projects	\$ 23,558.58	\$ -	\$ 2,500,000.00
57-57-5750-4800	Depreciation	\$ 185,772.18	\$ -	\$ -
57-57-5750-4910	Transfer To General Fund	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00
57-57-5750-4940	Impact Fee Expense	\$ -	\$ 50,000.00	\$ 565,000.00
57-57-5750-4980	Appr Increase In Fund Balance	\$ -	\$ -	\$ -
<b>5750</b>	<b>Storm Non-oper Exp</b>	<b>\$ 284,330.76</b>	<b>\$ 125,000.00</b>	<b>\$ 3,140,000.00</b>
<b>57</b>	<b>Storm Drain</b>	<b>\$ 532,835.97</b>	<b>\$ 483,143.00</b>	<b>\$ 3,598,857.00</b>
	<b>Expense</b>	<b>\$ 532,835.97</b>	<b>\$ 483,143.00</b>	<b>\$ 3,598,857.00</b>
<b>57</b>	<b>Storm Drain</b>	<b>\$ 1,427,799.03</b>	<b>\$ 595,116.00</b>	<b>\$ -</b>
<b>58</b>	<b>Golf Course</b>			
<b>36</b>	<b>Miscellaneous Revenue</b>			
<b>3610</b>	<b>Interest Earnings</b>			
58-36-3610-3610	Interest Earnings	\$ -	\$ -	\$ -
<b>3610</b>	<b>Interest Earnings</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>3780</b>	<b>Golf Operating Rev</b>			
58-36-3780-3690	Miscellaneous Revenue	\$ 897.13	\$ -	\$ -
58-36-3780-3691	Restitution	\$ -	\$ -	\$ -
58-36-3780-3699	Monthly Revenue Clearing	\$ -	\$ -	\$ -
<b>3780</b>	<b>Golf Operating Rev</b>	<b>\$ 897.13</b>	<b>\$ -</b>	<b>\$ -</b>
<b>3785</b>	<b>Golf Non-operating Rev</b>			
58-36-3785-3610	Interest Earnings	\$ -	\$ -	\$ -
58-36-3785-3640	Sale Of Fixed Assets	\$ -	\$ -	\$ -
<b>3785</b>	<b>Golf Non-operating Rev</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>36</b>	<b>Miscellaneous Revenue</b>	<b>\$ 897.13</b>	<b>\$ -</b>	<b>\$ -</b>
<b>37</b>	<b>Enterprise Revenue</b>			
<b>3780</b>	<b>Golf Operating Rev</b>			
58-37-3780-3781	Green Fees	\$ 538,973.71	\$ 540,000.00	\$ 540,000.00
58-37-3780-3782	Cart Rentals	\$ 183,540.73	\$ 160,000.00	\$ 185,000.00
58-37-3780-3783	Driving Range	\$ 59,073.51	\$ 60,000.00	\$ 60,000.00
58-37-3780-3784	Punch Cards	\$ 40,107.30	\$ 30,000.00	\$ 40,000.00
58-37-3780-3785	Advertising Income	\$ -	\$ 3,000.00	\$ 3,000.00
58-37-3780-3786	Snack Bar Lease	\$ 5,186.70	\$ 4,800.00	\$ 4,800.00
58-37-3780-3787	Utilities-snackbar	\$ 300.00	\$ 300.00	\$ 300.00

<b>Account Number</b>	<b>Description</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Estimated</b>	<b>FY 2015 Adopted</b>
58-37-3780-3788	4-5 Month Pass	\$ 30,588.28	\$ 35,000.00	\$ 30,000.00
<b>3780</b>	<b>Golf Operating Rev</b>	<b>\$ 857,770.23</b>	<b>\$ 833,100.00</b>	<b>\$ 863,100.00</b>
<b>37</b>	<b>Enterprise Revenue</b>	<b>\$ 857,770.23</b>	<b>\$ 833,100.00</b>	<b>\$ 863,100.00</b>
<b>38</b>	<b>Contributions &amp; Transfers</b>			
<b>3785</b>	<b>Golf Non-operating Rev</b>			
58-38-3785-3890	Use Of Prior Year Fund Balance	\$ -	\$ -	\$ -
<b>3785</b>	<b>Golf Non-operating Rev</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>3800</b>	<b>Contributions &amp; Transfers</b>			
58-38-3800-3840	Contribution Other Government	\$ -	\$ -	\$ -
<b>3800</b>	<b>Contributions &amp; Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>38</b>	<b>Contributions &amp; Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Revenue</b>	<b>\$ 858,667.36</b>	<b>\$ 833,100.00</b>	<b>\$ 863,100.00</b>
<b>58</b>	<b>Golf Course Maintenance</b>			
<b>5810</b>	<b>Golf Operating Exp</b>			
58-58-5810-4110	Salaries/Regular	\$ 217,463.08	\$ 223,121.00	\$ 230,542.00
58-58-5810-4120	Salaries/Part Time/Temporary	\$ 73,252.65	\$ 80,975.00	\$ 84,739.00
58-58-5810-4130	Employee Benefits	\$ 138,966.81	\$ 144,966.00	\$ 152,508.00
58-58-5810-4140	Overtime	\$ 392.25	\$ -	\$ -
58-58-5810-4210	Dues And Memberships	\$ 580.00	\$ 600.00	\$ 600.00
58-58-5810-4230	Conference & Travel	\$ 478.10	\$ -	\$ -
58-58-5810-4240	Office Expense & Supplies	\$ 1,291.22	\$ 2,000.00	\$ 2,000.00
58-58-5810-4250	Equipment- Supplies & Maint.	\$ 63,982.43	\$ 63,968.00	\$ 64,000.00
58-58-5810-4251	Fuel & Oil	\$ 42,628.32	\$ 40,000.00	\$ 40,000.00
58-58-5810-4260	Equipment	\$ 3,853.16	\$ 5,160.00	\$ 279.00
58-58-5810-4270	Building & Grounds	\$ 1,112.64	\$ 1,000.00	\$ 1,000.00
58-58-5810-4271	Grounds - Golf Course	\$ -	\$ 1,000.00	\$ 1,000.00
58-58-5810-4280	Utilities	\$ 55,551.44	\$ 62,000.00	\$ 62,000.00
58-58-5810-4290	Telephone	\$ 2,916.44	\$ 2,200.00	\$ 2,200.00
58-58-5810-4310	Professional & Technical	\$ 10,243.59	\$ 5,000.00	\$ 5,000.00
58-58-5810-4313	Lease Pay - Carts	\$ 98,248.15	\$ 99,200.00	\$ 99,200.00
58-58-5810-4480	Special Department Supplies	\$ -	\$ -	\$ -
58-58-5810-4487	Fertilizer	\$ 51,212.06	\$ 46,000.00	\$ 46,000.00
58-58-5810-4488	Grass - Golf Course	\$ 2,867.00	\$ 5,000.00	\$ 5,000.00
58-58-5810-4535	Advertising - Golf Course	\$ -	\$ -	\$ -
58-58-5810-4550	Bank Charges	\$ -	\$ -	\$ -
58-58-5810-4610	Miscellaneous Supplies	\$ 910.00	\$ -	\$ -
58-58-5810-4620	Miscellaneous Service	\$ -	\$ -	\$ -
58-58-5810-4810	Principal On Bonds	\$ -	\$ -	\$ -
<b>5810</b>	<b>Golf Operating Exp</b>	<b>\$ 765,949.34</b>	<b>\$ 782,190.00</b>	<b>\$ 796,068.00</b>
<b>5850</b>	<b>Golf Non-oper Exp</b>			
58-58-5850-4740	Capital Equipment Purchase	\$ -	\$ -	\$ -
58-58-5850-4790	Other Projects	\$ -	\$ -	\$ -
58-58-5850-4795	Capital Projects	\$ -	\$ -	\$ -

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
58-58-5850-4800	Depreciation	\$ 166,116.74	\$ -	\$ -
58-58-5850-4820	Interest On Bonds	\$ -	\$ -	\$ -
58-58-5850-4850	Lease Purchase	\$ 485.22	\$ -	\$ -
58-58-5850-4910	Transfer To General Fund	\$ -	\$ -	\$ -
58-58-5850-4980	Appr Increase In Fund Balance	\$ -	\$ -	\$ -
<b>5850</b>	<b>Golf Non-oper Exp</b>	<b>\$ 166,601.96</b>	<b>\$ -</b>	<b>\$ -</b>
<b>58</b>	<b>Golf Course Maintenance</b>	<b>\$ 932,551.30</b>	<b>\$ 782,190.00</b>	<b>\$ 796,068.00</b>
<b>59</b>	<b>Golf Course Clubhouse</b>			
<b>5810</b>	<b>Golf Operating Exp</b>			
58-59-5810-4110	Salaries/Regular	\$ 104,926.35	\$ 107,327.00	\$ 108,752.00
58-59-5810-4120	Salaries/Part Time/Temporary	\$ 38,019.96	\$ 48,000.00	\$ 49,500.00
58-59-5810-4130	Employee Benefits	\$ 52,309.82	\$ 53,844.00	\$ 56,840.00
58-59-5810-4140	Overtime	\$ -	\$ -	\$ -
58-59-5810-4210	Dues And Memberships	\$ 681.00	\$ 550.00	\$ 550.00
58-59-5810-4230	Conference & Travel	\$ 148.18	\$ 200.00	\$ 200.00
58-59-5810-4240	Office Expense & Supplies	\$ 653.26	\$ 1,500.00	\$ 1,000.00
58-59-5810-4250	Equipment- Supplies & Maint.	\$ 4,255.08	\$ 3,000.00	\$ 3,000.00
58-59-5810-4251	Fuel & Oil	\$ -	\$ 100.00	\$ 100.00
58-59-5810-4260	Equipment	\$ 416.70	\$ 3,500.00	\$ 3,000.00
58-59-5810-4270	Building & Grounds	\$ 937.64	\$ 2,500.00	\$ 2,500.00
58-59-5810-4280	Utilities	\$ 14,734.80	\$ 17,000.00	\$ 13,000.00
58-59-5810-4290	Telephone	\$ 3,036.13	\$ 3,000.00	\$ 3,000.00
58-59-5810-4310	Professional & Technical	\$ 2,175.00	\$ -	\$ -
58-59-5810-4333	Credit Card Fee	\$ 12,192.42	\$ 21,000.00	\$ 15,000.00
58-59-5810-4523	Uncollectable Accts	\$ -	\$ -	\$ -
58-59-5810-4535	Advertising - Golf Course	\$ 2,896.56	\$ 5,000.00	\$ 7,000.00
58-59-5810-4610	Miscellaneous Supplies	\$ -	\$ -	\$ -
58-59-5810-4620	Miscellaneous Service	\$ -	\$ -	\$ -
58-59-5810-4790	Other Projects	\$ -	\$ -	\$ -
<b>5810</b>	<b>Golf Operating Exp</b>	<b>\$ 237,382.90</b>	<b>\$ 266,521.00</b>	<b>\$ 263,442.00</b>
<b>5850</b>	<b>Golf Non-oper Exp</b>			
58-59-5850-4795	Capital Projects	\$ -	\$ -	\$ -
58-59-5850-4800	Depreciation	\$ 4,375.30	\$ -	\$ -
<b>5850</b>	<b>Golf Non-oper Exp</b>	<b>\$ 4,375.30</b>	<b>\$ -</b>	<b>\$ -</b>
<b>59</b>	<b>Golf Course Clubhouse</b>	<b>\$ 241,758.20</b>	<b>\$ 266,521.00</b>	<b>\$ 263,442.00</b>
	<b>Expense</b>	<b>\$ 1,174,309.50</b>	<b>\$ 1,048,711.00</b>	<b>\$ 1,059,510.00</b>
<b>58</b>	<b>Golf Course</b>	<b>\$ (315,642.14)</b>	<b>\$ (215,611.00)</b>	<b>\$ (196,410.00)</b>
<b>61</b>	<b>Fleet</b>			
<b>06</b>	<b>Fleet</b>			
<b>3400</b>	<b>Charges for Services</b>			
61-06-3400-3400	Charges for Services	\$ -	\$ 279,316.00	\$ 368,913.00
<b>3400</b>	<b>Charges for Services</b>	<b>\$ -</b>	<b>\$ 279,316.00</b>	<b>\$ 368,913.00</b>

Account Number	Description	FY 2013 Actual	FY 2014 Estimated	FY 2015 Adopted
06	Fleet	\$ -	\$ 279,316.00	\$ 368,913.00
<b>38</b>	<b>Contributions &amp; Transfers</b>			
<b>3830</b>	<b>Contr From Other Funds</b>			
61-38-3830-3833	Contribution From General Fund	\$ -	\$ 82,798.00	\$ -
<b>3830</b>	<b>Contr From Other Funds</b>	\$ -	\$ 82,798.00	\$ -
<b>38</b>	<b>Contributions &amp; Transfers</b>	\$ -	\$ 82,798.00	\$ -
	<b>Revenue</b>	\$ -	\$ 362,114.00	\$ 368,913.00
<b>06</b>	<b>Fleet</b>			
<b>0610</b>	<b>Fleet Operating Exp</b>			
61-06-0610-4110	Salaries/Regular	\$ -	\$ 127,268.00	\$ 129,813.00
61-06-0610-4130	Employee Benefits	\$ -	\$ 69,714.00	\$ 85,698.00
61-06-0610-4140	Overtime	\$ -	\$ -	\$ -
61-06-0610-4150	Uniforms	\$ -	\$ 1,000.00	\$ 1,100.00
61-06-0610-4211	Books And Subscriptions	\$ -	\$ -	\$ -
61-06-0610-4220	Public Notices	\$ -	\$ -	\$ -
61-06-0610-4230	Conference & Travel	\$ -	\$ 2,500.00	\$ 6,700.00
61-06-0610-4240	Office Expense & Supplies	\$ -	\$ 700.00	\$ 700.00
61-06-0610-4250	Equipment-Supplies & Maint.	\$ -	\$ 120,300.00	\$ 100,000.00
61-06-0610-4251	Fuel & Oil	\$ -	\$ 7,000.00	\$ 7,000.00
61-06-0610-4260	Equipment	\$ -	\$ 4,000.00	\$ 5,300.00
61-06-0610-4270	Building & Grounds	\$ -	\$ -	\$ 852.00
61-06-0610-4280	Utilities	\$ -	\$ 14,732.00	\$ 15,800.00
61-06-0610-4290	Telephone	\$ -	\$ 400.00	\$ 400.00
61-06-0610-4310	Professional & Technical	\$ -	\$ 2,000.00	\$ 2,850.00
61-06-0610-4480	Special Department Supplies	\$ -	\$ 12,500.00	\$ 12,700.00
61-06-0610-4610	Miscellaneous Supplies	\$ -	\$ -	\$ -
61-06-0610-4620	Miscellaneous Service	\$ -	\$ -	\$ -
61-06-0610-4790	Other Projects	\$ -	\$ -	\$ -
<b>0610</b>	<b>Fleet Operating Exp</b>	\$ -	\$ 362,114.00	\$ 368,913.00
<b>0650</b>	<b>Fleet Non Operating Exp</b>			
61-06-0650-4740	Capital Equipment Purchase	\$ -	\$ -	\$ -
61-06-0650-4800	Depreciation	\$ -	\$ -	\$ -
61-06-0650-4910	Transfer To General Fund	\$ -	\$ -	\$ -
<b>0650</b>	<b>Fleet Non Operating Exp</b>	\$ -	\$ -	\$ -
<b>06</b>	<b>Fleet</b>	\$ -	\$ 362,114.00	\$ 368,913.00
	<b>Expense</b>	\$ -	\$ 362,114.00	\$ 368,913.00
<b>61</b>	<b>Fleet</b>	\$ -	\$ -	\$ -
Revenue Total	Revenue Total	\$ 46,257,199.96	\$ 43,516,767.00	\$ 51,001,938.00
Expense Total	Expense Total	\$ 40,939,430.32	\$ 40,844,355.00	\$ 50,748,423.00
Grand Total	Grand Total	\$ 5,317,769.64	\$ 2,672,412.00	\$ 253,515.00