



RISINGSUNMD.ORG

FY 2013

FINAL OPERATING BUDGET

Adopted

May 22, 2012

I. INTRODUCTION:

The Mayor and Commissioners of Rising Sun have a responsibility to the citizens to carefully account for public funds and to manage municipal resources wisely. The Mayor and Commissioners must manage growth and the relationship between available resources and the cost associated with providing quality services. They must provide for adequate funding for services desired of the community, including the maintenance of public facilities and public safety. More importantly, and in keeping with prior boards, they must continue to provide visionary leadership and to project what the needs of the Town will be in the future.

The Town utilizes both budgetary and financial reporting standards set for by the Government Accounting Standards Board (GASB). There are three Town Funds: The General Fund and the Proprietary Funds which consist of a Sewer Fund and Water Fund.

II. OPERATING BUDGET STATUS:

The Town has continued to manage its finances in a wise and proactive manner. The Town has finished under budget 5 years in a row. The Town continues to employ a strategy of aggressive cuts in expenses, and conservative estimates in projected revenue.

In addition, the Town continues to successfully secure grants and other proceeds to pay for services such as upgrades to the water billing system, equipment upgrades and building HVAC system improvements.

The Town is continuing to seek out grant and other funding opportunities and this years budget includes \$778,000 in grants and other proceeds that are earmarked for specific services. It is important to note that if the proceeds are not secured then the expenses will be pushed into the future when such funds are available.

All fund accounts are balanced with a small surplus projected. These surpluses could and should be transferred to the appropriate reserve fund accounts.

III. BUDGET SNAP SHOT SUMMARY:

<u>Fund:</u>	<u>2011/2012 Adopted Budget</u>	<u>Proposed Budget</u>	<u>% Change</u>
General Fund Operating Total	\$ 1,725,957.53	\$ 2,105,186.18	21.97%
Minus Grants & other Proceeds	\$ 1,427,957.53	\$ 1,327,186.18	-7.22%
Water Fund Operating Total	\$ 460,294.07	\$ 445,622.80	-3.29%
Sewer Fund Operating Total	\$ 758,692.29	\$ 429,388.97	-76.69%
Totals – Grant Fund Exp	\$ 2,641,943.89	\$ 2,202,197.95	-19.97%

IV. GENERAL FUND:

The General Fun is the main operating fund of the Town and is used to provide for services not related to sewer and water utilities. It generally provides the resources necessary to sustain the day – to – day activities of the Town, and thus pays for the bulk of all administrative and operating expenses related to such activities

The General Fund is divided into 9 department, tracking revenue and expenses for those departments:

- General Services
- Police
- Planning and Zoning/Code Enforcement
- Public Works
- Streets and Sidewalks
- Solid Waste Collection
- Parks & Recreation
- Debt Service
- Emergency Management

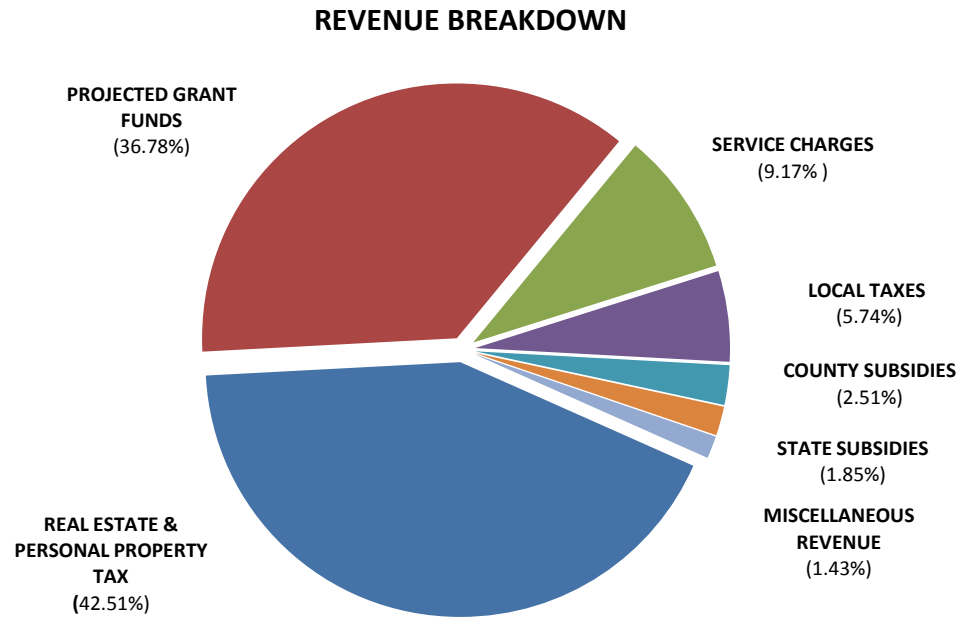
1. Revenue Summary:

The revenue for the Town is generated from 7 defined sources as follows:

- Real Property and Personal Property Taxes.
- Projected Grant Funds.
- Service Charges, related to solid waste collection, planning and zoning, code enforcement and police services.
- Local Taxes, related to income taxes collected by the State.
- State Subsidies, such as highway user's fees and police aid.
- County Subsidies, related to the tax differential and land fill tipping fees.
- Miscellaneous Revenues

For the fiscal year ending June 30, 2013, revenues projected for the Government Fund are estimated to be \$ 1,815,000.08. In addition, there are \$300,000 of loan proceeds projected for the paving of streets and replacement of sidewalks, bringing the total projected revenues of the General Fund to \$2,115,000.08.

Please see the breakdown of revenue on the next page:



At first glance, the proposed FY 2013 General Fund Budget anticipates total revenues of \$2,115,000.08, which is \$451,425.97 more than the adopted FY 2012 budget.

However this is misleading since there is \$778,000 of additional grants, contributions and loan proceeds projected for this fiscal year.

The expenditures associated with these proceeds are tied to the receipt of such proceeds. If the proceeds are not received, the expenditures do not occur.

In consideration of the fact that In comparing the actual projected revenue to the adopted FY 2012, the projected revenues are being decreased by \$23,574.03 (-1.76%)

2. **Expenditure Summary:**

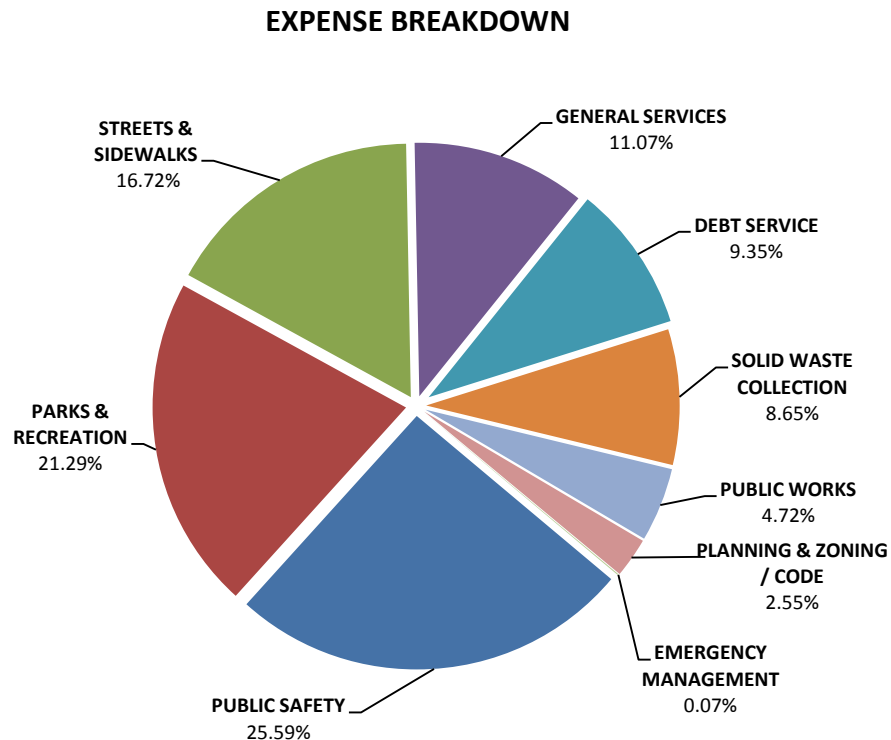
The General Fund is divided into 9 primary cost centers:

- General Services.
- Police and Public Safety.
- Planning Zoning & Land Development
- Public Works
- Streets and Sidewalks
- Solid Waste Collection.
- Parks & Recreation

- Debt Services
- Emergency Management

For the fiscal year ending June 30, 2013, expenditures related to governmental activities are projected to be \$ 2,105,186.18.

The projected breakdowns of expenses are as follows:



At first glance, the proposed FY 2013 budget anticipates total expenditures of \$2,105,186.18, which is \$379,228.65 more than the adopted FY 2012 budget.

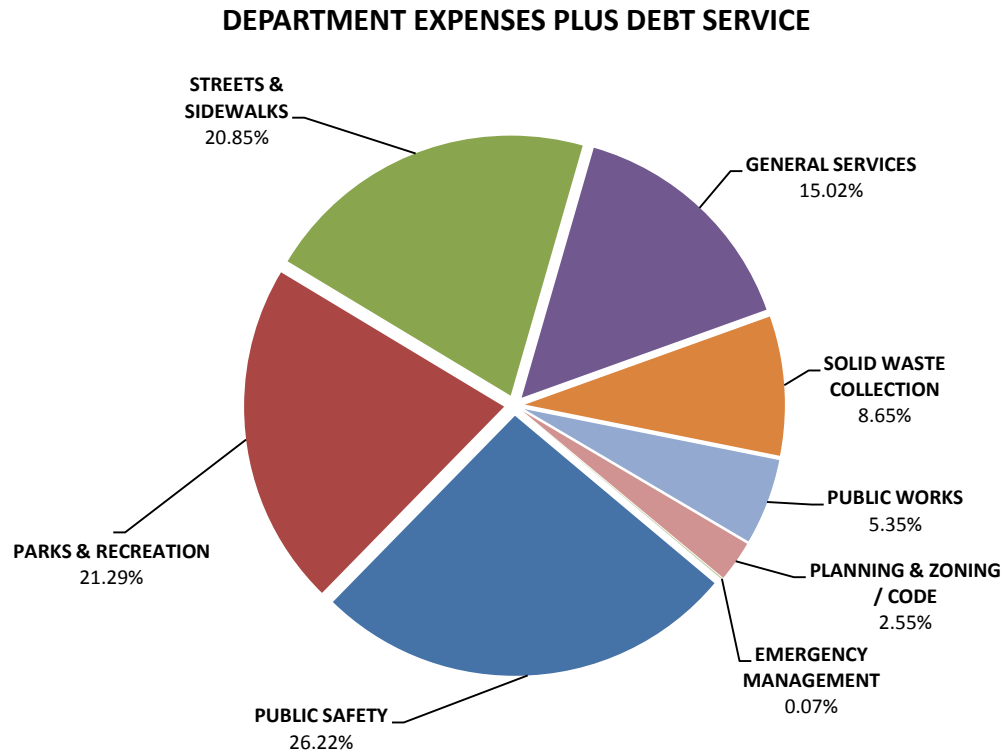
However this is misleading since there is \$778,000 of additional expenditures related to several special projects related to street repaving, sidewalk replacement, an economic development study and upgrades to the Town's parks, which are directly tied to securing grants, contributions and loan proceeds to complete these projects.

If the proceeds are not received, the expenditures do not occur.

In comparing the actual projected FY 2013 expenditures versus the adopted FY 2012 budget, there is actually a decrease in expenditures by \$95,771.35 (-7.22%)

3. Debt Services Allocation:

The cost center defined as Debt Services is an accounting standard that requires the town to provide financial statements that clearly identify the payment of any interest and principle on loans related to the general fund. In reality although some of these loans are specific to one of the other 8 cost centers, for the purposes of the budget and financial statements, they are listed as a specific cost center under the title of Debt Service. Below is a revised analysis of the impact of debt service on the other 8 cost centers:



4. Revenue versus Expenses:

The Budget as it currently stands estimates an end of the year Surplus of \$9,813.92

5. Revenue Action Items:

- **Constant Yield Tax Rate – (Real Estate tax)** The state is actually projecting a decrease in total property assessments of \$622,116. The state is recommending that the real estate tax rate be raised in order to bring in the same amount of revenue. This budget does not include a rate increase. This budget is balanced in the positive as detailed above without raising the tax rate. As a result, the real estate tax rate will remain at \$ 0.4062 per \$100 of assessable real property which will actually lower the tax burden on residents.

- **County Collection of Real Estate Taxes:** The County has completed their 2nd full year of collecting taxes for the Town. This budget includes a provision of providing a 2% discount upon payment in full of any real estate tax, if taxes are paid in full by the end of July 2012.
- **Personal Property Tax:** This is the tax rate assessed against the property and assets of any business operating in the Town of Rising Sun. This tax has been in place and unchanged for many years. This budget proposed to keep the current rate of \$ 0.90 per \$100 of personal property assessment.
- **Trash/Recycling and Yard Waste Collection:** The Town currently contracts out for weekly household collection of Trash and Recycling. The Town currently handles the collection of yard waste in house. The collection of yard waste cost the Town roughly \$17,744 to perform in house. In total, the Solid Waste Collection system is projected to operate at a deficit of \$10,160.06 this year. Considering a likely cost increase from the contracted hauler, estimated to be roughly 5%, we are estimating this deficit could increase to \$18,671.46 for FY 13.

Previous boards have been facing these deficits in this fund for the past 2 years, however last year's board voted to increase the trash rate slightly but not enough to cover the deficit. Their intent was to close the deficit over a 2 year period and to possibly position the service to be self sufficient for a few years. Therefore in keeping with that objective, the proposed FY 2013 budget calls for \$3 per month increase per household, for collection. That equals an increase of \$.35 per week, per household for trash collection, and a \$.35 per week, per household for recyclables collection.

6. **Items Proposed in this year's budget:**

- The Town currently has a Street and Sidewalk Loan with an annual payment of \$74,000 per year. The Town has roughly ½ mile of streets to be repaved and ¾ of a mile of sidewalks to be replaced. The estimated cost of these repairs is \$300,000. The current loan is being restructured to allow for this additional work. Under a new 10 year note, the annual cost will increase from \$74,000 to \$87,000.
- Police department has been successful 3 years in a row at securing grants – this year's budget does not project any grant revenue but they will still apply when the opportunity presents itself.
- Increase in salaries by 3%
- Health Care Cost projected to rise 5%
- Town is applying for Local Community Impact Grant (casino revenue) for an economic development study – expense is carried on the expense side.
- The police department budget is increasing by 4.2% mainly due to salary increases and increases in health care.
- Police Department is being charged with securing additional \$10,000 in sponsorships for community outreach, public safety awareness and canine support services.
- Park and Recreation budget continues to carry roughly \$421,000 of expenses related to the two grant funded park projects. Project needs to be completed!!

- Town is targeting \$130,000 of grants, donations or other forms of contribution to provide for remaining features of the town park projects, to include the dog park surface and replacement of the log cabin. Expenses are tied to securing those additional funds.
- Town is establishing the line item for the street banner sponsorship program to include revenue collected versus expenditures to upgrade the banners.
- There is a loan for police cars that was secured in 2009 that has been paid off. The monthly payment for that loan was roughly \$1,600. In order to help facilitate the replacement of police vehicles in the future, this budget calls for \$10,000 to be placed in an interest bearing account for payment towards police cars in the future.
- Budget carries cost for part time facility maintenance and minute taker. Roughly \$20,000 per year.
- General Services Budget will increase by 39% mainly due to proposed economic development study, and additional part time help.
- Accounting services in all funds is expected to continue last year's trend of coming down. (-14%)
- **Over all the General Fund Budget projects a \$9,813.92 surplus.**

V. PROPRIETARY FUNDS:

The Proprietary Funds are made up of water and sewer utility services. The revenues are collected from persons or properties utilizing the respective utilities. These revenues are set aside to pay for the deliverer of such services, and to provide for their maintenance, repair and upgrades. The Town currently maintains all the infrastructure related to the Town's water distribution system to include various well fields, 500,000 gallon water tank, and public service mains supplying water to the residents. In addition the Town also maintains all the infrastructure related to the Town's sewage treatment system, to include 275,000 gallon per day sewage treatment plant, and all public drains, manholes, and piping that conveys the sewage to the treatment facility. As documented in various recent studies, the Town does not have sufficient water for current and or future water demands. In addition, the Town is currently constructing a new 500,000 gallon per day sewage treatment facility to handle all current and projected future needs.

1. Revenue Summary:

The revenue for the Town proprietary funds are generated from primarily from service charges associated with the water and or sewer service.

For the fiscal year ending June 30, 2013, revenues projected for the Proprietary Fund are estimated to be \$ 973,369.17, which is a 7.79% increase over the adopted FY 2012 budget.

2. Expenditure Summary:

For the fiscal year ending June 30, 2013, expenditures projected for the Proprietary Fund are estimated to be \$ 875,011.84, which is a 39.31% decrease over the adopted FY 2012 budget.

3. Items Proposed in this year's budget:

- The Town is fairly focused on upgrades to the Town's water and sewer infrastructure. Nearly all of the expenses associated with the sewer plant will be capitalized and paid for by loan proceeds previously secured through PNC.
- This budget does not reflect any changes to the bay restoration fees. We have not been notified of exactly what and when those fees may take effect. When they do they will be included in the utility bills. Unfortunately, the Town is charged with acting as the "bill collector" for the State. This is a charge that the Town has no control over.
- This budget includes expenses related to the engineering of the Maryland portion of the Chester Water line extension.
- This budget does not reflect any reimbursement of cost associated with the potential line extension to Southern States. Likewise the budget does not include any expenses related to this project either. If Southern States should want to pursue the engineering study or design of this line, all cost are to be borne by Southern States as per agreement. No Payment – No Expense
- The Sewer Fund is supposed to get an \$800,000 grant from MDE to cover some expenses to the sewer plant. The expenses are capitalized and not reflected in the budget as per GASB.

4. **Revenue versus Expenses:**

The Budget as it currently stands, estimates an end of the year Surplus of \$98,357.33. It is important to note that this surplus goes towards the increase principle and interest payments due on the original \$13 million dollar loan taken out for the sewer plant.

4. **Revenue Action Items:**

There are no required revenue action items proposed in this budget. It is important to note that previous boards set a rate increase in place back in 2009 which will call for a 21% increase in the water and sewer rates. Although the sewer plant is projected to come in at roughly \$ 2 million dollars less than projected, the project still has 18 months or so to be built. Making any changes in the existing rates structure would be premature. This current rate structure is designed to pay the project off while still building up some level of reserve funds for future maintenance and replacement of plant components and additional operational cost associated with a modern plant.

The current rate structure is also in place to provide financial borrowing power to pay for the needed upgrades to the Town's struggling water system. The Town is currently waiting for estimated cost for the construction of the Chester Water line. The current rate structure is designed to help build up reserve finances for those expenditures as well.

In closing, it is important to properly rank Rising Sun's current sewer and water rate versus the other Cecil County Communities. Counting the Town of Rising Sun, there are 9 municipalities or taxing entities in Cecil County. Of those 9 we performed an analysis of the Towns Sewer and Water rate versus the other communities. In performing the comparisons we wanted to try to capture demographics based upon usage. The survey sampled Low, Medium and Typical Usage. All estimated charges include any debt service but do not include bay restoration fees.

Low Usage (5,000 gallons per quarter 55 gallons per day): It is important to note that this category is reflective of both Senior Citizens and small businesses, with small businesses representing the largest portion of our Commercial base. Based upon water usage statistics there are roughly 223 properties in town that meet this usage model.

Under this model, Rising Sun's users will pay roughly \$104.10 for their Water and Sewer, which ranks the Town with the lowest sewer and water rates for seniors and businesses in the County.

Medium Usage (10,000 gallons per quarter 111 gallons per day): This category is reflective of roughly 300 properties in Town.

Under this model, Rising Sun's users will pay roughly \$164.20 for their Water and Sewer, which ranks the Town with the 4th highest sewer and water rate in the county, but only \$10 separates the Town from the 7th highest rate

Typical Usage (16,000 gallons per quarter 177 gallons per day): This category is reflective of the majority of our residents.

Under this model, Rising Sun's users will pay roughly \$236.32 for their Water and Sewer, which ranks the Town with the 5th highest sewer and water rate in the county, but only \$3 separates the Town from the 6th highest rate.

What is interesting in all of these categories is that many of the communities that are getting their water from a 3rd party entity and not their own well system, are paying more for their sewage but significantly less for their water which results in their total bill being less than that of a Rising Sun Resident.

Over all the Proprietary Fund Budget projects a Surplus of \$98,357.33

GENERAL SERVICES		3% Raise 5% inc expe				
ACCOUNT	ACCOUNT DESCRIPTION	2011/2012- ADOPTED BUDGET	ACTUAL YR TO DATE April 31, 2012	PROJECTED FINAL 6/30/2012	PROPOSED BUDGET	COMMENT
REVENUE						
10-4101	R REAL ESTATE TAXES	(813,759.90)	(822,370.13)	(822,370.13)	(822,370.13)	
10-4102	R PERSONAL PROPERTY	(80,373.31)	(66,671.28)	(69,671.28)	(76,671.28)	
10-4103	R PUBLIC UTILITIES	(8,232.68)	(1,380.00)	(1,380.00)	(1,380.00)	
10-4151	R ADMISSION & AMUSEMEN	(5,000.00)	(7,153.21)	(7,153.21)	(7,153.21)	
10-4152	R INCOME TAX	(130,000.00)	(121,479.15)	(121,479.15)	(121,479.15)	
10-4301	R COUNTY LOCAL COMMUNITY IMPACT GRANT				(40,000.00)	New acct - This is an annual grant application for the Town.
10-4351	R TAX DIFFERENTIAL	(62,232.86)	(42,496.55)	(42,496.55)	(50,000.00)	
10-4408	R CONTRIBUTIONS/DONATIONS				(250.00)	
10-4409	R STREET BANNER SPONSORSHIP FEES				(3,000.00)	
10-4555	R SUN FEST REIMBURSEMENTS				(1,000.00)	chamber contributing 1k towards new banners
10-4504	R DIVIDENDS	(3,095.25)	(3,947.05)	(3,947.05)	(3,947.05)	
10-4512	R INTEREST INCOME	(433.47)	(374.88)	(374.88)	(374.88)	
10-4551	R MISCELLANEOUS REVENUES/OTHER MISC INCOME	(15,000.00)	(13,722.35)	(13,722.35)	(13,000.00)	
10-4901	R LOAN PROCEEDS MV EQUIPMENT PURCHASE					
GENERAL SERVICES TOTAL REVENUE		(1,118,127.47)	(1,079,594.60)	(1,082,594.60)	(1,140,625.70)	
EXPENSES						
10-6001	E BANK CHARGES	74.75	356.60	366.60	384.93	
10-6003	E M/C EXPENSES TOLLS-MEALS-ETC	100.38	160.55	192.66	202.29	
10-6013	E TRAINING, TUITION, SEMINARS	3,630.17	1,242.53	1,491.04	1,565.59	
10-6015	E MISC DISCRETIONARY - LEGISLATIVE BODY	771.65	77.13	92.56	97.18	
10-6016	E DINNER MEETINGS	500.00	1,042.00	1,250.40	1,312.92	
10-6017	E CRAB FEAST	483.00	665.00	798.00	837.90	
10-6018	E APPRECIATION DINNER	2,637.41	2,866.11	3,439.33	3,611.30	
10-6033	E MISC ADMIN EXP	1,187.17	704.20	845.04	887.29	
10-6034	E CONSULTING FEE - SA	25,000.00	20,221.17	20,221.17		
10-6050	E MUNICIPAL DUES		640.00	768.00	806.40	
10-6051	E MUNICIPAL DUES-MML	3,228.56	4,555.44	5,466.53	5,739.85	
10-6054	E MUNICIPAL DUES-CC CHAMBER	500.25	275.00	330.00	346.50	
10-6057	E MUNICIPAL DUES- MAYOR ASSOC	100.00	60.00	72.00	75.60	
10-6058	E MUNICIPAL DUES- DISCRETIONARY	500.00	300.00	360.00	378.00	
10-6061	E COMMUNITY PROMOTIONS - FIRE COMPANY	1,000.00	10,110.00	10,110.00	10,615.50	
10-6063	E COMMUNITY PROMOTIONS - RSHS		300.00	300.00	315.00	
10-6066	E COMMUNITY PROMOTIONS - MISC		3,861.28	4,633.54	4,865.21	
10-6068	E COMMUNITY PROMOTIONS - STREET BANNER PROG			5,000.00	5,000.00	New acct for street banners - 5k expence in June.
10-6071	E CONFERENCES- MML SPRING	5,000.00	3,581.90	4,298.28	4,513.19	
10-6072	E CONFERENCES-MML FALL		3,374.48	4,049.38	4,251.84	
10-6074	E CONFERENCES-MISC	92.00	232.45	278.94	292.89	
10-6101	E AUTO EXP-FUEL	2,573.41	1,830.43	2,196.52	2,306.34	
10-6102	E AUTO EXP-REPAIRS/MAINTENANCE SH	0.00	240.00	288.00	302.40	
10-6180	E ADVERTISING - GENERAL	273.13	97.85	117.42	123.29	
10-6181	E ADVERTISING - PUBLIC NOTICES	338.68	560.50	672.60	706.23	
10-6184	E ADVERTISING - EMPLOYMENT		961.20	961.20	1,009.26	
10-6253	E CAP OUT/UPGRADES-EQUIPMENT	100.00	800.00	960.00	1,008.00	
10-6270	E ACCOUNTING SERVICE	8,039.53	6,977.84	8,373.41	7,200.00	
10-6270	E AUDITING SERVICE	0.00	3,236.74	3,236.74	1,728.00	
10-6275	E LEGAL COUNCIL		14,118.00	16,941.60	17,788.68	
10-6280	E INSURANCE (EX POLICE)	38,562.26	17,011.00	20,413.20	21,433.86	

10-6284	E	HEALTH INSURANCE	6,129.49	12,205.80	14,646.96	15,379.31	
10-6287	E	W/C	887.41	1,190.28	1,428.34	1,499.75	
10-6301	E	GA-BLDG MAINTENANCE- & REPAIRS-SH	1,890.00	225.77	270.92	284.47	
10-6302	E	GA-BLDG MAINTENANCE-UPGRADES-SH	120.00	2,143.98	2,143.98	2,251.18	
10-6304	E	GA-BLDG MAINTENANCE-EXTERMINATION-SH		46.68	56.02	58.82	
10-6305	E	GA-BLDG MAINTENANCE-SUPPLIES-SH		276.08	331.30	347.86	
10-6306	E	GA-BLDG MAINTENANCE-CUSTODIAL SUPPLIES-SH		23.99	28.79	30.23	
10-6307	E	GA-BLDG MAINTENANCE-ELEVATOR MAINT-SH	0.00	242.64	291.17	305.73	
10-6308	E	GA-BLDG MAINTENANCE-WORK/SPACE UPGRADES-SH	2,400.00	68.80	82.56	86.69	
10-6401	E	UTILITIES-ELECTRIC	1,145.19	822.18	986.62	1,035.95	
10-6402	E	UTILITIES-HEATING OIL	2,265.73	1,092.89	1,311.47	1,377.04	
10-6481	E	COMMUNICATIONS-PHONES	791.40	641.29	769.55	808.03	
10-6482	E	COMMUNICATIONS-CELL PHONES	555.73	117.01	140.41	147.43	
10-6483	E	COMMUNICATIONS-INTERNET	402.13	184.98	221.98	233.07	
10-6500	E	SUPPLIES & MATERIALS	0.00	372.03	446.44	468.76	
10-6501	E	SUPPLIES & MATERIALS-OFFICE SUPPLIES	4,785.82	2,069.66	2,069.66	2,173.14	
10-6502	E	SUPPLIES & MATERIALS-POSTAL/POSTAGE	3,837.02	3,821.29	4,585.55	4,814.83	
10-6503	E	SUPPLIES & MATERIALS-MISC	817.47	236.31	283.57	297.75	
10-6800	E	MISCELLANEOUS	4,000.00	1,040.00	1,248.00	1,310.40	
10-6804	E	WEB SITE	814.29	708.08	849.70	892.18	
10-6806	E	UTILITY/TAX BILLING	1,509.29	700.50	840.60	882.63	
10-6807	E	VIRTUAL CLERK	0.00			-	
10-6808	E	COMPUTER TECH SUPPORT	2,416.56	308.02	369.62	388.11	
10-6809	E	COPY MACHINE LEASE	701.34	481.20	577.44	606.31	
10-6814	E	BACKUP SYSTEM	312.57	406.85	488.22	512.63	
10-6818	E	RECORDS RETENTION	2,772.33	1,362.47	1,362.47	-	
10-6821	E	COMMUNITY REVITALIZATION CONSULTANT	-	-	-	40,000.00	ECONOMIC DEVELOPMENT STUDY.
10-6822	E	Genenral Code Update	-	2,945.40	3,534.48	3,711.20	
10-6826	E	RETIRE ADMIN FEES	367.97	1,401.60	1,681.92	1,766.02	
10-6827	E	HSA ADMIN FEES	256.66	2,137.74	2,565.29	2,693.55	
10-6901	E	M/C SALARY	25,225.00	6,384.73	7,661.68	8,044.76	
10-6902	E	M/C PAYROLL EXP	2,018.00	756.33	907.60	971.13	
10-6903	E	ADMINISTRATIVE RETIREMENT	1,261.25	250.34	300.41	309.42	
10-6910	E	ADMINISTRATIVE PAYROLL TAX EXP	1,696.61	1,278.86	1,534.63	1,580.67	
10-6911	E	ADMINISTRATIVE SALARY	3,446.00	22,648.75	27,178.50	37,993.86	
GENERAL SERVICES TOTAL EXPENSE			167,517.61	169,051.93	199,719.95	232,968.35	

POLICE DEPARTMENT		2011/2012- ADOPTED	ACTUAL YR TO DATE	PROJECTED FINAL	PROPOSED BUDGET	COMMENT
ACCOUNT	ACCOUNT DESCRIPTION	BUDGET	April 31, 2012	6/30/2012		
REVENUE						
20-4005	R PARKING TICKETS	(246.75)	(165.00)	(198.00)	(198.00)	
20-4006	R SPECIAL SERVICE CHARGES	(100.00)	(491.70)	(590.04)	(590.04)	
20-4007	R POLICE REPORTS	491.40	(54.00)	(64.80)	(64.80)	
20-4008	R POLICE FINGERPRINTING	(829.50)	(990.00)	(1,188.00)	(1,188.00)	
20-4301	R POLICE PROTECTION	(21,731.25)	(17,385.00)	(23,180.00)	(23,180.00)	
20-4406	R Police Dept Donations				(10,000.00)	
20-4361	R BUREAU OF JUSTICE ASSISTANCE	(5,000.00)	-			Should be a grant reimbursement for \$9,196.00
POLICE DEPARTMENT TOTAL REVENUE		(27,416.10)	(19,085.70)	(25,220.84)	(35,220.84)	
EXPENSES						
20-6007	E PD DUES-MEMBERSHIP, ETC	40.25	330.95	397.14	417.00	
20-6008	E PD PHYSICALS/TESTING	1,063.75	100.00	120.00	126.00	

20-6018	E	POLICE MISC EXPENSE	1,519.96	1,001.22	1,201.46	1,261.54	
20-6054	E	POLICE TRAINING/CONF-CHIEF TRAINING	1,149.94	700.64	840.77	882.81	
20-6061	E	COMMUNITY OUTREACH-YOUTH AID PANEL	11.47	72.49	86.99	91.34	
20-6062	E	COMMUNITY OUTREACH-PUBLIC ED	537.14	1,225.00	1,470.00	1,543.50	
20-6081	E	K-9 -FOOD, VET, HOUSING, ETC	1,000.00	434.50	521.40	547.47	
20-6101	E	AUTO EXPENSE-FUEL	16,164.50	11,574.47	13,889.36	14,583.83	
20-6102	E	AUTO EXPENSE-MAINTENANCE	8,343.50	4,796.17	5,755.40	6,043.17	
20-6106	E	AUTO EXPENSE-UPGRADES	3,208.27	42.00	50.40	52.92	
20-6108	E	AUTO EXPENSE - MISCELLANEOUS	207.00	145.00	174.00	182.70	
20-6251	E	PD CAP OL/UPGRADES-EQUIPMENT	2,811.75	9,196.00	11,035.20	6,000.00	
20-6254	E	RESTRICTED FUNDS RESER				10,000.00	I BELIEVE THIS IS AN EXISTING ACCT - LAY AWAY FOR FUTURE PURCHASE.
20-6270	E	ACCOUNTING SERVICE	6,403.57	5,577.24	6,692.69	5,600.00	
20-6271	E	AUDITING SERVICE	0.00	2,517.47	2,517.47	1,478.00	
20-6275	E	LEGAL COUNCIL	35.94	850.88	1,021.06	1,072.11	
20-6280	E	POLICE INSURANCE	0.00	6,138.00	7,365.60	7,733.88	
20-6284	E	HEALTH INSURANCE	29,385.49	33,330.87	39,997.04	41,996.90	
20-6288	E	W/C	11,177.66	33,330.87	39,997.04	41,996.90	
20-6302	E	BLDG MAINT-UPGRADES	120.00	1,536.29	1,843.55	1,935.73	
20-6304	E	BLDG MAINT-EXTERMINATION		46.68	56.02	58.82	
20-6306	E	BLDG MAINT-CUSTODIAL SUPPLIES	69.41	59.96	71.95	75.55	
20-6307	E	BLDG MAINT-ELEVATOR	189.61	242.64	291.17	305.73	
20-6308	E	BLDG MAINT-SPACE UPGRADES	2,400.00	68.80	82.56	86.69	
20-6309	E	BLDG MAINT-FIRE SUPPRESSION CHECK UP	200.00	99.65	119.58	125.56	
20-6401	E	UTILITIES-ELECTRIC	1,633.83	1,232.98	1,479.58	1,553.55	
20-6402	E	UTILITIES-HEATING FUEL	2,265.45	1,092.89	1,311.47	1,377.04	
20-6480	E	COMMUNICATION	19,354.50	19,093.00	22,911.60	24,057.18	
20-6481	E	COMMUNICATION-PHONES	2,748.12	2,323.17	2,787.80	2,927.19	
20-6482	E	COMMUNICATION-CELL PHONES	8,219.58	6,365.40	7,638.48	8,020.40	
20-6483	E	COMMUNICATION-INTERNET	2,484.61	263.75	316.50	332.33	
20-6500	E	SUPPLIES & MA	534.32	612.17	734.60	771.33	
20-6501	E	SUPPLIES & MAT-OFFICE SUPPLIES	2,853.32	1,341.48	1,609.78	1,690.26	
20-6651	E	UNIFORMS & ATTIRE	1,108.24	1,205.60	1,446.72	1,519.06	
20-6656	E	MISC UNIFORMS & EQUIP	487.04	313.02	375.62	394.41	
20-6804	E	WEBSITE	633.34	550.73	660.88	693.92	
20-6805	E	FINANCIAL SOFTWARE		8,111.48	8,111.48	-	
20-6807	E	VIRTUAL CLERK			-	-	
20-6808	E	COMPUTER TECH	399.25	239.58	287.50	301.87	
20-6809	E	COPIER	556.69	365.37	438.44	460.37	
20-6810	E	MISCELLANEOUS		159.00	190.80	200.34	
20-6814	E	BACKUP SYSTEM	243.11	161.70	194.04	203.74	
20-6818	E	RECORD RETENTION	2,156.25	1,059.70	1,059.70	-	
20-6826	E	RETIRE ADMIN FEES	368.02	1,401.60	1,681.92	1,850.11	
20-6901	A	SALARIES	323,936.00	253,416.47	304,099.76	313,222.76	
20-6902	E	PAYROLL TAXES	25,914.88	21,322.54	25,587.05	26,354.66	
20-6903	E	RETIREMENT	16,557.00	6,875.62	8,250.74	8,498.27	
POLICE TOTAL EXPENSE			498,492.76	440,925.04	526,772.32	538,626.91	

PLANNING ZONING & CODE ENFORCEMENT		2011/2012- ADOPTED	ACTUAL YR TO DATE	PROJECTED FINAL	PROPOSED BUDGET	COMMENT
ACCOUNT	ACCOUNT DESCRIPTION	BUDGET	April 31, 2012	6/30/2012		
REVENUE						
25-4001	R ZONING PERMITS - BUILDING PERMITS FEE			-2365.92	(3,000.00)	
25-4006	R FIRE DETECTION PERMIT FEES				(100.00)	

25-4007	R	PUBLIC BLDG INSPECT				-
25-4010	R	ZONING USE PERMITS	(1,957.50)	(2,365.92)	(890.00)	(890.00)
25-4011	R	DEMO PERMITS				
25-4020	R	MECHANICAL PERMITS	(766.50)	(650.00)	(700.00)	(700.00)
25-4021	R	PLUMBING PERMITS	(173.25)	(450.00)	(228.00)	(228.00)
25-4023	R	FIRE SUPP PERMITS				(200.00)
25-4030	R	3RD PARTY REVIEW/INS				-
25-4031	R	CE ENGINEERING & CONSULTING				(120.00)
25-4032	R	SALE OF MAPS AND PUBLICATIONS				-
25-4033	R	SALE OF INSPECTION REPORTS & PHOTOGRAPHS				-
25-4034	R	BUILDING CODE APPEALS HEARINGS				-
25-4035	R	PROPERTY MAINTENANCE APPEALS HEARINGS				-
25-4036	R	PROPERTY MAINTENANCE ABATEMENT FEES				(500.00)
25-4052	R	P & Z HEARING FEES				(1,500.00)
25-4053	R	P & Z ESCROW FEES				(500.00)
25-4054	R	P & Z ENG PLAN REVIEWS & INSP	(5,000.00)	(595.56)	(595.56)	(500.00)
25-4070	R	BOA HEARING FEES	(100.00)	(500.00)	(500.00)	(1,500.00)
25-4071	R	BOA ESCROW				(500.00)
25-4074	R	BOA ENG PLAN REVIEW & INSP				(300.00)
25-4080	R	CODE ENFORCEMENT COURT FINES				-
25-4081	R	PERMIT PENALTY FEES				-
PLANNING ZONING & CODE ENFORCEMENT TOTAL REVENUE			(7,997.25)	(4,561.48)	(5,279.48)	(10,538.00)

EXPENSES						
25-6006	E	PROPERTY MAINTENANCE ABATE SERVICE	-	-	-	
25-6007	E	POSTAGE, NOTICES & MAILINGS	-	-	-	100.00
25-6015	E	CE INSPECTION EXP	-	-	-	75.00
25-6017	E	CE MISC EXPENSES	-	466.50	559.80	587.79
25-6018	E	APPEALS BOARD EXP BOA	-	-	-	-
25-6028	E	COMM O/R & SUPPORT - PUBLIC EDU AND ETC	-	-	-	-
25-6031	E	CE ICC CERTIFICATIONS	-	-	-	500.00
25-6032	E	CE STAFF TRAINING	-	-	-	200.00
25-6033	E	CE TRAINING-STUDY GUIDES	169.05	1,769.44	2,123.33	2,229.49
25-6040	E	CE P & Z EXPENSES	-	960.88	1,153.06	1,210.71
25-6041	E	CE P & Z EXP - TRANSCRIPTION SERVICES	-	-	-	500.00
25-6042	E	CE P & Z EXP-POSTAGE, NOTICES, MAILINGS	-	-	-	200.00
25-6043	E	CE P & Z EXP-HEARING ADS	-	-	-	800.00
25-6045	E	CE P & Z EXP-ENGINEERING/CONSULTING	5,000.00	-	-	300.00
25-6046	E	CE P & Z EXP - ESCROW REFUNDS				-
25-6047	E	CE P & Z EXP - TRAINING	500.00	508.05	609.66	640.14
25-6101	E	AUTO EXPENSES-FUEL	1,323.02	1,009.89	1,211.87	1,272.46
25-6180	E	ADVERTISING	344.14	71.25	85.50	89.78
25-6270	E	AUDITING & ACCOUNTING	7,893.73	6,977.84	8,373.41	5,600.00
25-6271	E	AUDITING SERVICE	0.00	3,236.74	3,236.74	1,728.00
25-6275	E	LEGAL COUNCIL			-	250.00
25-6276	E	CE P & Z EXP -LEGAL FEES			-	250.00
25-6277	E	CE BOA EXP - LEGAL COUNCIL			1,000.00	1,000.00
25-6283	E	W/C	728.75	977.42	977.42	1,026.29
25-6284	E	HEALTH INSURANCE	2,846.81	1,940.90	2,329.08	2,445.53
25-6302	E	BLDG MAINT-GEN UPGRADES	0.00	1,536.29	1,843.55	1,935.73
25-6304	E	BLDG MAINT-EXTERMINATION	93.86	34.98	41.98	44.07
25-6305	E	BLDG MAINT-BLDG SUPPLIES		11.66	13.99	14.69
25-6307	E	BLDG MAINT-ELEVATOR	189.61	242.64	291.17	305.73
25-6308	E	BLDG MAINT- SPACE UPGRADES	2,400.00	68.80	82.56	86.69

25-6401	E	UTILITIES-ELECTRIC	647.21	411.07	493.28	517.95
25-6402	E	UTILITIES-HEATING FUEL	2,265.45	1,092.89	1,311.47	1,377.04
25-6481	E	COMMUNICATIONS-PHONES	512.39	320.63	384.76	403.99
25-6482	E	COMMUNICATIONS-CELL PHONES	383.41	221.29	265.55	278.83
25-6483	E	COMMUNICATIONS-INTERNET	227.77	88.00	105.60	110.88
25-6501	E	SUPPLIES/MATERIAL-OFFICE SUPPLIES		526.10	631.32	662.89
25-6804	E	WEBSITE MAINT	180.95	157.35	188.82	198.26
25-6807	E	VIRTUAL CLERK		-	-	-
25-6808	E	COMPUTER TECH SUPPORT	114.07	68.45	82.14	86.25
25-6809	E	COPY MACHINE LEASE	195.95	104.42	125.30	131.57
25-6812	E	CE ENGINEER/CONSULT	63.25	84.00	100.80	120.00
25-6814	E	BACKUP SYSTEM	69.46	46.20	55.44	58.21
25-6818	E	RECORDS RETENTION	2,772.06	1,362.47	1,362.47	-
25-6826	E	CE RETIRE ADMIN FEES	302.74	1,401.60	1,681.92	1,766.02
25-6901	E	CE SALARIES	20,809.00	18,291.05	21,949.26	22,607.74
25-6902	E	CE PAYROLL EXP	1,664.72	1,333.98	1,600.78	1,648.80
25-6903	E	CE RETIREMENT	1,056.00	237.43	284.92	293.46
PLANNING ZONING & CODE ENFORCEMENT TOTAL EXPENSE			52,753.40	45,560.21	54,556.93	53,653.98

PUBLIC WORKS DEPARTMENT			2011/2012- ADOPTED	ACTUAL YR TO DATE	PROJECTED FINAL	PROPOSED BUDGET	COMMENT
ACCOUNT	ACCOUNT DESCRIPTION		BUDGET	April 31, 2012	6/30/2012		
REVENUE							
30-4001	R	PUBLIC WORKS CHARGES FOR SERVICES	(861.00)	(195.50)		(195.50)	
PUBLIC WORKS TOTAL REVENUE			(861.00)	(195.50)	0.00	(195.50)	

EXPENSES							
30-6007	E	DUES/TRAINING	438.41	217.87	261.44	275.00	
30-6060	E	PW MISCELLANEOUS	0.00	23.65	28.38	30.00	
30-6101	E	MV EXPENSE-FUEL	5,097.97	3,963.86	4,756.63	4,994.46	
30-6102	E	MV EXPENSE-MAINT	4,077.24	10,205.78	12,246.94	6,000.00	
30-6106	E	MV EXPENSE-MISC		30.00	36.00	37.80	
30-6270	E	ACCOUNTING SERVICE	1,754.54	1,550.68	1,860.82	1,600.00	
30-6271	E	AUDITING SERVICE	0.00	719.28	863.14	420.00	
30-6275	E	LEGAL COUNCIL		720.37	864.44	500.00	
30-6284	E	HEALTH INSURANCE	3,896.92	2,944.57	3,533.48	3,710.16	
30-6288	E	W/C	1,503.61	2,016.76	2,420.11	2,541.12	
30-6301	E	REPAIRS/MAINTENAN-EQUIPMENT REPAIRS	1,512.73	4,914.50	5,897.40	2,500.00	
30-6302	E	REPAIRS/MAINTENAN-MISC NON ST PAVING	420.68	154.35	185.22	200.00	
30-6303	E	REPAIR/MAINTENAN-ST WATER SYST REPAIRS	15,000.00	641.73	770.08	10,000.00	
30-6304	E	REPAIRS/MAINTENAN-MISC	32.98	6,292.25	7,550.70	2,500.00	
30-6331	E	ST LIGHT SUPPLIES/REPAIRS		285.89	343.07	400.00	
30-6400	E	UTILITIES - ELECTRIC	496.40	411.07	493.28	517.95	
30-6402	E	UTILITIES-HEATING OIL	1,085.35	491.79	590.15	619.66	
30-6430	E	ST LIGHT - ELECTRIC	33,436.11	26,241.80	31,490.16	33,064.67	
30-6481	E	COMMUNICATION-PHONES	300.89	320.63	384.76	403.99	
30-6482	E	COMMUNICATION-CELL PHONES	373.99	248.62	298.34	313.26	
30-6483	E	COMMUNICATION-INTERNET	183.53	88.00	105.60	110.88	
30-6501	E	SUPPLIES/MATERIAL-STREET/PARK SIGNS	500.00	1,469.13	1,762.96	1,000.00	
30-6502	E	SUPPLIES/MATERIAL-HARWARE/MISC PARTS	293.32	579.68	695.62	300.00	
30-6503	E	SUPPLIES/MATERIALSHARE CORP	0.00	139.00	166.80	175.14	
30-6504	E	SUPPLIES/MATERIAL-MISC	1,298.04	1,504.89	1,805.87	1,600.00	

30-6651	E	UNIFORMS, ETC-UNIFORMS & ATTIRE	0.00	347.80	417.36	400.00
30-6804	E	WEBSITE MAINT	814.29	708.08	849.70	892.18
30-6807	E	VIRTUAL CLERK			-	-
30-6808	E	COMPUTER TECH	513.31	308.03	369.64	388.12
30-6809	E	COPY MACHINE	700.96	469.74	563.69	591.87
30-6814	E	BACKUP SYSTEM	312.57	207.87	249.44	261.92
30-6818	E	RECORDS RETENTION	616.09	302.77	302.77	-
30-6826	E	RETIRE ADMIN FEES		297.60	357.12	374.98
30-6901	E	P/W SALARIE	22,600.00	16,358.17	19,629.80	20,218.70
30-6902	E	P/W PAYROLL TAXES	1,808.00	1,313.77	1,576.52	1,623.82
30-6903	E	RETIREMENT	1,066.00	602.78	723.34	745.04
PUBLIC WORKS TOTAL EXPENSE			100,133.93	87,092.76	104,450.76	99,310.70

STREETS & SIDEWALKS		2011/2012- ADOPTED	ACTUAL YR TO DATE	PROJECTED FINAL	PROPOSED BUDGET	COMMENT
ACCOUNT	ACCOUNT DESCRIPTION	BUDGET	April 31, 2012	6/30/2012		
REVENUE						
32-4308	R HIGHWAY USERS REV	(22,730.37)	(15,421.13)	(20,000.00)	(16,000.00)	State cut levels again - updated 5-16-12
STREETS & SIDEWALKS TOTAL REVENUE		(22,730.37)	(15,421.13)	(20,000.00)	(16,000.00)	
EXPENSES						
32-6016	E S/S SUBCONTRACTED SERVICES		3,455.00	4,146.00	304,353.30	
32-6046	E S/S DUES & TRAINING		89.00	106.80	112.14	
32-6101	E MV EXP-FUEL	1,993.89	1,565.85	1,879.02	1,972.97	
32-6102	E MV EXP-MAINTENANCE	37.64	17.35	20.82	21.86	
32-6106	E MV EXP-MISC		2,436.98	2,924.38	3,070.59	
32-6255	E CAP OUTLAY & UPGRDS - MISC		400.00	480.00	504.00	
32-6270	E ACCOUNTING SERVICE	1,754.18	1,550.66	1,550.66	1,600.00	
32-6271	E AUDITING SERVICE	0.00	585.32	702.38	422.00	
32-6284	E S/S HEALTH INS	0.00	755.34	906.41	951.73	
32-6300	E PW FACILITIES -SH	400.00	5,509.38	6,611.26	1,000.00	
32-6301	E MAINTENANCE-SIDEWALK REPL MATERIALS	10,000.00	1,372.54	1,647.05	2,500.00	
32-6302	E MAINTENANCE-PATCHING	2,200.00	2,009.21	2,411.05	2,600.00	
32-6303	E MAINTENANCE-PAINT, SEAL	750.00	14.37	17.24	2,000.00	
32-6305	E MAINTENANCE-MISC	86.63	371.35	445.62	467.90	
32-6400	E S/S UTILITIES - ELECTRIC	486.61	411.05	493.26	517.92	
32-6402	E S/S UTILITIES-HEATING FUEL	566.32	273.19	327.83	344.22	
32-6481	E COMMUNICATIONS-PHONES	279.07	320.63	384.76	403.99	
32-6482	E COMMUNICATIONS-CELL PHONES	140.38	94.09	112.91	118.55	
32-6483	E COMMUNICATIONS-INTERNET	183.52	88.00	105.60	110.88	
32-6800	E MISCELLANEOUS	1,345.50	430.00	516.00	541.80	
32-6804	E WEBSITE	542.86	470.05	564.06	592.26	
32-6807	E VIRTUAL CLERK			-	-	
32-6808	E COMPUTER TECH SUPPORT	342.21	205.35	246.42	258.74	
32-6809	E LEASE COPY MACH	453.92	313.16	375.79	394.58	
32-6813	E ENGINEERING	5,000.00	3,392.53	4,071.04	12,000.00	
32-6814	E BACKUP SYSTEM	208.38	138.60	166.32	174.64	
32-6815	E STREET SWEEPING	6,175.85	5,495.04	6,594.05	6,923.75	
32-6818	E RECORDS RETENTION	500.00	302.77	363.32	381.49	
32-6826	E RETIRE ADMIN FEES	188.57	1,245.60	1,494.72	1,569.46	
32-6901	E S/S SALARIES	8,196.00	4,445.29	5,334.35	5,494.38	
32-6902	E S/S PAYROLL EXP	655.68	359.67	431.60	444.55	

32-6903	E	S/S RETIREMENT	275.00	135.65	162.78	167.66
STREETS & SIDEWALKS TOTAL EXPENSE			42,762.21	38,253.02	45,593.49	352,015.38

SOLID WASTE COLLECTION			2011/2012- ADOPTED	ACTUAL YR TO DATE	PROJECTED FINAL	PROPOSED BUDGET	COMMENT
ACCOUNT	ACCOUNT DESCRIPTION		BUDGET	April 31, 2012	6/30/2012		
REVENUE							
35-4001	E	WASTE COLLECTION FEE	(116,593.19)	(133,569.64)	(160,283.57)	(180,283.57)	
35-4352	R	LANDFILL	(8,999.33)	(2,393.44)	(3,111.47)	(3,111.47)	
SOLID WASTE TOTAL REVENUE			(125,592.52)	(135,963.08)	(163,395.04)	(183,395.04)	

EXPENSES							
35-6081	E	LAND FILL TIP FEES-TRASH & GARBAGE	71,548.11	39,267.45	47,120.94	49,476.99	
35-6101	E	MV EXPENSE-FUEL	1,073.51	771.64	925.97	972.27	
35-6102	E	MV EXPENSE-MAINT	51.54	52.08	62.50	65.62	
35-6106	E	MV EXPENSE-MISC		10.82	12.98	13.63	
35-6252	E	CAP OUTLAY & UPGRDS - FINANCED EQUIP-SH	250.00	400.00	480.00	504.00	
35-6270	E	ACCOUNTING SERVICE	5,043.22	4,651.94	4,651.94	4,800.00	
35-6271	E	AUDITING SERVICE	0.00	2,157.83	2,157.83	1,267.00	
35-6284	E	T/R HEALTH INS	1,795.53	1,087.97	1,305.56	1,370.84	
35-6286	E	T/R W/C	592.74	898.74	1,078.49	1,132.41	
35-6400	E	T/R UTILITIES - ELECTRICITY	486.60	411.02	493.22	517.89	
35-6402	E	T/R UTILITIES-HEATING FUEL	906.19	437.15	524.58	550.81	
35-6481	E	COMMUNICATIONS-PHONES	279.12	320.66	384.79	404.03	
35-6482	E	COMMUNICATIONS-CELL PHONES	193.99	132.22	158.66	166.60	
35-6483	E	COMMUNICATIONS-INTERNET	183.49	88.00	105.60	110.88	
35-6804	E	ANNUAL WEBSITE MAINT	180.95	157.35	188.82	198.26	
35-6806	E	UTILITY TAX BILLING	1,509.29	700.50	840.60	882.63	
35-6807	E	VIRTUAL CLERK			-	-	
35-6808	E	COMPUTER TECH	114.07	68.45	82.14	87.89	
35-6809	E	COPY MACHINE	195.94	104.43	125.32	134.09	
35-6811	E	TRASH COLLECTION	62,638.45	65,429.71	78,515.65	84,011.75	
35-6812	E	RECYCLE COLLECTION	14,457.80	17,600.80	21,120.96	22,599.43	
35-6814	E	BACKUP SYSTEM	69.46	46.20	55.44	59.32	
35-6818	E	RECORDS RETENTION	1,848.21	908.31	908.31	-	
35-6826	E	RETIRE ADMIN FEES	367.97	1,401.60	1,681.92	1,850.11	
35-6901	E	T/R SALARIES	12,133.00	7,928.29	9,513.95	9,799.37	
35-6902	E	T/R PAYROLL EXP	970.64	645.22	774.26	797.49	
35-6903	E	T/R RETIREMENT	522.00	237.22	284.66	293.20	
SOLID WASTE TOTAL EXPENSE			177,411.82	145,915.60	173,555.10	182,066.50	

PARKS & RECREATION DEPARTMENT			2011/2012- ADOPTED	ACTUAL YR TO DATE	PROJECTED FINAL	PROPOSED BUDGET	COMMENT
ACCOUNT	ACCOUNT DESCRIPTION		BUDGET	April 31, 2012	6/30/2012		
REVENUE							
40-4001	R	PARK & RECREATION PROGRAM FEES	(467.25)	(2,630.00)	(2,630.00)	(1,000.00)	log cabin -dog park surface & program sponsorships
40-4406	R	PARK & RECREATION PROGRAM DONATIONS				(130,000.00)	
40-4401	R	DNR PROGRAM OPEN SPACE GRANT	(298,000.00)	-	-	(298,000.00)	
40-4402	R	PARK & RECREATION GRANT		(25.00)	(25.00)	(25.00)	
PARK & RECREATION TOTAL REVENUE			(298,467.25)	(2,655.00)	(2,655.00)	(429,025.00)	
EXPENSES							

40-6007	E	PORT A POTS	3,749.00	2,600.00	3,120.00	3,276.00	
40-6014	E	CIVIL WAR REENACTMENT	4,000.00	2,873.66	2,873.66	3,017.34	
40-6016	E	PARKS MISC	15,000.00	49.00	58.80	5,000.00	
40-6019	E	P & R ENGINEERING/CONSULTING				60,000.00	
40-6101	E	MV EXPENSE - FUEL	1,349.48	1,009.94	1,211.93	1,211.93	
40-6252	E	PLAYGROUND EQUIP FEATURES AMENITIES	190,000.00			290,000.00	190 K for playground equipment & 100k for add dog park area
40-6254	E	LOG CABIN CAPITAL IMPROVEMENT				25,000.00	
40-6270	E	ACCOUNTING	877.09	775.28	775.28	800.00	
40-6271	E	AUDITING	0.00	359.62	359.62	211.00	
40-6284	E	PARK HEALTH INSURANCE	1,686.82	1,506.85	1,808.22	1,898.63	
40-6301	E	LAND RESTORATION EFFORTS				5,000.00	
40-6400	E	P & R ELECTRIC	976.35	824.44	989.33	1,038.79	
40-6481	E	COMMUNICATIONS-PHONES	279.07	320.63	384.76	403.99	
40-6482	E	COMMUNICATIONS-CELL PHONES	279.93	180.67	216.80	227.64	
40-6483	E	COMMUNICATIONS-INTERNET	174.34	88.00	105.60	110.88	
40-6500	E	P & R SUPPLIES & MATERIALS	15,000.00	10.81	12.97	15,000.00	
40-6502	E	P & R SUPPLIES & MAT-MULCH MISC				9,000.00	
40-6503	E	P & R MULCH & PLANTINGS				12,000.00	
40-6804	E	WESITE MAINT	88.18	78.68	94.42	99.14	
40-6808	E	COMPUTER TECH	57.04	34.23	41.08	43.13	
40-6809	E	COPY MACHINE	72.14	52.22	62.66	65.80	
40-6814	E	BACKUP	34.65	23.03	27.64	29.02	
40-6818	E	RECORDS RETENTION	307.98	151.37	-	-	
40-6901	E	PARK PAYROLL EXPENSE	15,820.00	11,034.09	13,240.91	13,638.14	
40-6902	E	PARK PAYROLL TAX	1,265.60	701.44	841.73	866.98	
40-6903	E	PARK PAYROLL RETIREMENT	661.00	258.89	310.67	319.99	
PARK & RECREATION TOTAL EXPENSE			251,678.67	22,932.85	26,536.06	448,258.40	

DEBT			2011/2012- ADOPTED	ACTUAL YR TO DATE	PROJECTED FINAL	PROPOSED BUDGET	COMMENT
ACCOUNT	ACCOUNT DESCRIPTION		BUDGET	April 31, 2012	6/30/2012		
EXPENSES							
50-6202	E	ADMIN LOAN P & I - TOWN HALL BLD	26,500.00	19,463.79	23,356.55	23,356.55	Restruture S/S Loan Payment (300k new work
50-6203	E	POLICE LOAN P & I - TOWN HALL BLDG	25,507.00	19,481.43	23,377.72	23,377.72	
50-6206	E	CE LOAN P & I - TOWN HALL BLDG	26,506.80	19,481.43	23,377.72	23,377.72	
50-6215	E	S&S LOAN P& I	0.00	74,136.05	74,136.05	87,000.00	
50-6217	E	POLICE -LOAN P & I	0.00	5,073.40	5,073.40	-	
50-6225	E	POLICE AUTO LOAN 0662	17,000.00	21,831.48	26,682.92	26,682.92	
50-6226	E	ADMINISTRATOR AUTO LOAN 0653	8,750.00	10,909.20	13,091.04	13,091.04	
DEBT TOTAL EXPENSE			104,263.80	170,376.78	189,095.39	196,885.94	

EMERGENCY MANAGEMENT DEPARTMENT			2011/2012- ADOPTED	ACTUAL YR TO DATE	PROJECTED FINAL	PROPOSED BUDGET	COMMENT
ACCOUNT	ACCOUNT DESCRIPTION		BUDGET	April 31, 2012	6/30/2012		
REVENUE							
90-4001	R	RESPONSE CHARGES/REIMBURSEMENTS		-			
EMERGENCY MANAGEMENT TOTAL REVENUE			0.00	0.00	0.00	0.00	
EXPENSES							
90-6251	E	DISASTER CAP OUTLAY - GENERAL	1,000.00			0	LAY AWAY - TOWN HALL GENERATOR
90-6255	E	DISASTER CAP OUTLAY - MISC EQUIP		391.54	391.54	300	
90-6021	E	DISASTER RESPONSE	2,000.00			300	
90-6031	E	DISASTER TRAINING	500.00			300	

90-6033	E	DIASTER MISC ADMINISTRATION		300.00		200
90-6501	E	SUPPLIES & MATERIALS		500.00		300
90-6901	E	DISASTER RESPONSE SALARY				-
90-6902	E	DIASTER RESPONSE PAYROLL TAXES				-
EMERGENCY MANAGEMENT TOTAL EXPENSE			4,300.00	391.54	391.54	1,400.00

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		PROJECTED FINAL 6/30/2012	PROPOSED BUDGET 3% Raise 5% inc expe	
Inflow Cash		1,299,144.96	1,815,000.08	
Outflow Cash		1,320,671.54	2,105,186.18	
Negative Cash Flow		(21,526.58)	(290,186.10)	1% diff is \$4,435.11
Loan Proceeds			(300,000.00)	
			9,813.90	
			2,115,000.08	

WATER SERVICES			2011/2012- ADOPTED BUDGET	ACTUAL YR TO DATE April 31, 2012	PROJECTED FINAL 6/30/2012	PROPOSED BUDGET	COMMENT
REVENUE							
70-4001	R	WATER USAGE CHG	(298,000.00)	(275,475.68)	(336,000.00)	(365,904.00)	
70-4002	R	WATER SUR CHG	(65,000.00)	(61,675.78)	(74,010.94)	(74,010.94)	
70-4250	R	CELL TOWER RENT	(9,660.00)	(14,323.20)	(17,187.84)	(17,187.84)	
70-4501	R	INTEREST INCOME	(868.47)	(345.41)	(414.49)	(414.49)	
TOTAL REVENUE			(373,528.47)	(351,820.07)	(427,613.27)	(457,517.27)	
EXPENSES							
70-6101	E	W M/V-FUEL	6,749.93	5,194.04	6,232.85	6,544.49	
70-6102	E	W M/V-MAINTENANCE	606.47	174.27	209.12	219.58	
70-6150	E	DEPRECIATION	126,528.96	94,613.60	113,536.32	113,536.32	
70-6200	E	WATER LOAN - PRINCIPAL	0.00	3,222.30	3,866.76	4,060.10	
70-6270	E	ACCOUNTING SERVICE	17,738.00	26,124.38	31,349.26	24,500.00	
70-6271	E	AUDITING SERVICE	7,500.00	9,365.01	9,365.01	9,365.01	
70-6275	E	LEGAL	10,000.00	5,021.12	6,025.34	6,326.61	
70-6300	E	PW BLDG REPAIR & MAINT.	1,439.68	2,098.10	2,517.72	2,643.61	
70-6301	E	W REPAIRS & MAINT-EQUIP REPAIRS	3,957.56	3,272.30	3,926.76	4,123.10	
70-6305	E	W REPAIRS & MAINT-FACILITY UPGRADES	1,040.00	1,596.00	1,915.20	2,010.96	
70-6308	E	W REPAIRS & MAINT-MISC	2,235.93	68.80	82.56	86.69	
70-6310	E	REPAIRS & MAINTENANC-PAVING		918.03	1,101.64	1,156.72	
70-6400	E	MISS UTILITY	6.84	21.50	25.80	27.09	
70-6401	E	WATER ELECTRIC	37,360.54	25,678.03	30,813.64	32,354.32	
70-6406	E	WATER HEATING FUEL	962.48	1,281.43	1,537.72	1,614.60	
70-6481	E	W COMMUNICATIONS-PHONES	1,211.24	1,410.25	1,692.30	1,776.92	
70-6482	E	W COMMUNICATIONS-CELL PHONES	1,659.07	1,200.27	1,440.32	1,512.34	
70-6483	E	W COMMUNICATIONS-INTERNET	973.32	632.91	759.49	797.47	
70-6500	E	W S & M	0.00	661.98	794.38	834.09	
70-6501	E	W S & M-HARDWARE	442.41	1,281.51	1,537.81	1,614.70	
70-6503	E	W S & M-STONE & FILL	980.64	299.54	359.45	377.42	
70-6601	E	TRAINING/CONFERENCE	243.00	344.94	413.93	434.62	
70-6602	E	WATER MISC EXPENSES	45.75	34.87	41.84	43.94	
70-6609	E	W DUES, ETC-TRAINING/CONF	300.00	240.00	288.00	302.40	
70-6611	E	WATER ADVERTISING	712.50	750.03	900.04	945.04	
70-6620	E	BANK CHARGES	56.00	110.50	132.60	139.23	
70-6701	E	WATER CHEMICALS	18,038.97	12,448.38	14,938.06	15,684.96	
70-6702	E	WATER TESTING/SAMPLING	278.25	204.75	245.70	257.99	
70-6803	E	W CONTRACT SERVICE - ENGINNERING	0.00	21,880.36	26,256.43	25,000.00	
70-6804	E	W CONTRACT SERV-WEBSITE	2,517.60	2,517.60	3,021.12	3,172.18	
70-6806	E	W CONTRACT SERV-UTILITY/TAX SOFTWARE	1,146.26	5,335.45	6,402.54	6,722.67	
70-6807	E	VIRTUAL CLERK			-	-	
70-6808	E	W CONTRACT SERV-COMPUTER TECH	1,959.18	1,609.24	1,931.09	1,931.09	
70-6809	E	W CONTRACT SERV-COPY MACHINE	2,267.73	1,670.20	2,004.24	2,104.45	
70-6812	E	W CONTRACT SERV-W TOWER INSP/MAINT	650.00	685.00	822.00	863.10	
70-6813	E	W CONTRACT SERV-MISC	620.11	766.44	919.73	965.71	
70-6814	E	BACKUP SYSTEM	1,126.13	732.66	879.19	879.19	
70-6818	E	W CONTRACT SERVICE RECORD RETENTION		4,844.32	5,813.18	-	

70-6826	E	FEE	0.00	34.35	41.22	43.28
70-6901	E	SALARIES	137,378.00	99,331.72	119,198.06	127,774.01
70-6952	E	PAYROLL TAXES AND EX	10,990.00	8,093.41	9,712.09	10,003.45
70-6953	E	RETIREMENT	6,670.00	2,795.96	3,355.15	3,455.81
70-6954	E	HEALTH INSURANCE	26,788.96	18,105.42	21,726.50	22,812.83
70-6957	E	W W/C	3,635.50	4,978.60	5,974.32	6,273.04
70-6958	E	W RETIRE ADMIN FEES	263.25	263.25	315.90	331.70
TOTAL EXPENSES			437,080.26	371,912.82	444,422.38	445,622.80
					(16,809.11)	11,894.47

SEWER SERVICES			3% Raise 5% inc expe				
ACCOUNT	ACCOUNT DESCRIPTION		2011/2012- ADOPTED BUDGET	ACTUAL YR TO DATE April 31, 2012	PROJECTED FINAL 6/30/2012	PROPOSED BUDGET	COMMENT
REVENUE							
80-4001	R	SEWER USAGE CHG	(366,000.00)	(303,560.51)	(369,784.50)	(406,762.95)	
80-4002	R	SEWER SUR CHG	(100,165.00)	(71,006.42)	(85,207.70)	(85,207.70)	
80-4251	R	MISC SUBSIDIES	0.00	(875.00)	(1,050.00)	(1,050.00)	
80-4501	R	INTEREST INCOME	(63,370.08)	(23,226.72)	(29,831.25)	(22,831.25)	
TOTAL REVENUE			(529,535.08)	(398,668.65)	(485,873.45)	(515,851.90)	
EXPENSES							
80-6101	E	WW M/V EXP-FUEL	6,749.95	5,194.04	6,232.85	6,419.83	
80-6102	E	WW M/V EXP-MAINT	299.99	388.92	466.70	480.71	
80-6150	E	DEPRECIATION	107,457.72	76,247.78	91,497.34	94,242.26	
80-6201	E	WW MDE LOAN-INTEREST	298,138.46	246.43	295.72	304.59	
80-6270	E	ACCOUNTING SERVICE	18,382.00	23,496.02	28,195.22	24,500.00	
80-6271	E	AUDITING SERVICE	7,500.00	11,508.40	11,508.40	9,365.01	
80-6275	E	LEGAL	60,000.00	9,439.37	11,327.24	50,000.00	
80-6300	E	PW BLDG REPAIRS & MAINTENANCE	831.84	647.04	776.45	799.74	
80-6301	E	WW REPAIRS/MAINTENCE -EQUIPMENT	3,565.47	2,569.67	3,083.60	3,176.11	
80-6302	E	WW REPAIRS & MAINT-BUILDING REPAIRS	0.00	369.31	443.17	456.47	
80-6308	E	WW REPAIRS & MAINT-details	0.00	68.80	82.56	85.04	
80-6401	E	MISS UTILITY	4,569.43	4,048.59	4,858.31	5,004.06	
80-6406	E	WW HEATING FUEL	962.56	1,281.43	1,537.72	1,583.85	
80-6407	E	WW ELECTRIC	16,572.85	14,830.18	17,796.22	18,330.10	
80-6481	E	WW COMMUNICATIONS-PHONES	1,283.49	1,410.25	1,692.30	1,743.07	
80-6482	E	WW COMMUNICATIONS-CELL PHONES	1,799.29	1,197.30	1,436.76	1,479.86	
80-6483	E	WW COMMUNICATIONS-INTERNET	880.99	632.91	759.49	782.28	
80-6500	E	WW S & M	0.00	661.98	794.38	818.21	
80-6501	E	WW S & M-HARDWARE	30.46	1,281.51	1,537.81	1,583.95	
80-6502	E	WW S & M-EQUIPMENT	87.96	412.57	495.08	509.94	
80-6600	E	WW UNIFORM ALLOW-UNIFORMS & ATTIRE	61.35	135.80	162.96	167.85	
80-6602	E	WW MISC EXP	666.00	1,727.79	2,073.35	2,135.55	
80-6604	E	WW BLDG & FAC	0.00	24.75	29.70	30.59	
80-6608	E	WW MDE FINES	1,000.00	5,900.00	7,080.00	7,292.40	
80-6620	E	WW BANK CHARGES	50.64	201.00	241.20	248.44	
80-6621	E	WW DUES, ETC-MRWA	0.00	240.00	288.00	296.64	
80-6622	E	WW DUES, ETC-MRW CONF COMM	0.00	228.75	274.50	282.74	
80-6701	E	WW CHEMICALS	19,500.00	7,980.11	9,576.13	9,863.42	

80-6803	E	WW CONTRACT SERV -ENGINEERING	5,000.00			5,000.00
80-6804	E	WW CONTRACT SERVICE-WEBSITE	2,519.58	2,519.58	3,023.50	3,114.20
80-6806	E	WW CONTRACT SERVICE-UTILITY/TAX SOFTWARE	1,548.56	4,355.38	5,226.46	5,383.25
80-6807	E	WW CONTRACT SERVICE-VIRTUAL CLERK			-	-
80-6808	E	WW CONTRACT SERVICE-COMPUTER TECH	2,039.19	1,321.95	1,586.34	1,586.34
80-6809	E	WW CONTRACT SERVICE-COPY MACHINE	2,050.31	1,670.20	2,004.24	2,064.37
80-6813	E	WW CONTRACT SERVICE-MISC	0.00	662.50	795.00	818.85
80-6814	E	BACKUP SYSTEM	1,046.05	572.70	687.24	687.24
80-6818	E	WW CONTRACT SERVICE RECORD RETENTION	5,000.00	4,844.32	5,813.18	-
80-6826	E	fee	0.00	34.38	41.26	42.49
80-6901	E	WW SALARIES	138,017.00	99,411.68	119,294.02	127,872.84
80-6952	E	WW PAYROLL TAXES AND EX	11,041.00	8,110.84	9,733.01	10,025.00
80-6953	E	WW RETIREMENT	6,702.00	2,798.36	3,358.03	3,458.77
80-6954	E	WW HEALTH INSURANCE	26,823.08	16,970.19	20,364.23	20,975.15
80-6957	E	WW W/C	3,575.74	4,896.78	5,876.14	6,052.42
80-6958	E	WW RETIRE ADMIN FEES	263.25	263.25	315.90	325.38
TOTAL EXPENSES			756,016.21	320,802.81	382,661.69	429,388.97
					103,211.76	86,462.93
Net of Proprietary					86,402.65	98,357.40
remember we must pay \$300,000 of interest that will be capitalize						
add back depreciation						207,778.58
					to cover interest	306,135.98
					? Money needed for MDE loan	