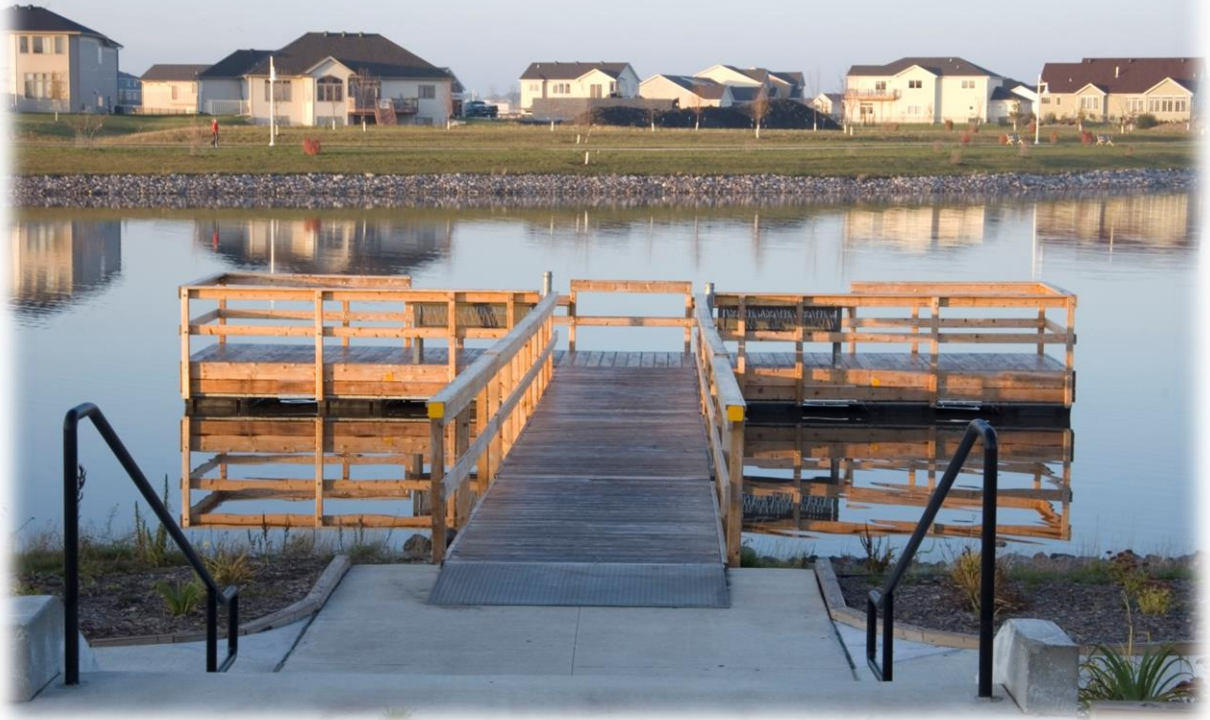


# CITY OF MOORHEAD



## 2014 DETAIL BUDGET

# CITY OF MOORHEAD, MINNESOTA 2014 DETAIL BUDGET

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\*Effective January 2014, the Operations Department will be called the Public Works Department and the Community Services Department will be split into a Planning & Neighborhood Services Department and a Parks & Recreation Department.



**CITY OF MOORHEAD**  
**2013 - 2014 BUDGET COMPARISON**  
**ELECTED, OFFICIALS & CITYWIDE ADMINISTRATION**

| <u>Acct #</u> |                                      | <u>2013</u><br><u>BUDGET</u> | <u>2014</u><br><u>BUDGET</u> | <u>INCREASE</u><br><u>(DECREASE)</u> |
|---------------|--------------------------------------|------------------------------|------------------------------|--------------------------------------|
|               | <u>Mayor &amp; Council Division:</u> |                              |                              |                                      |
| A100-411-10   | Mayor & Council                      | 325,577                      | 269,521                      | (56,056)                             |
| A100-411-15   | Programs, Services, Actv.            | 76,650                       | 73,861                       | (2,789)                              |
|               |                                      | <u>402,227</u>               | <u>343,382</u>               | <u>(58,845)</u>                      |
|               | <u>Administrative Division:</u>      |                              |                              |                                      |
| A100-413-20   | City Manager                         | 426,206                      | 349,937                      | (76,269)                             |
| A100-414-00   | City Clerk                           | 95,839                       | 104,441                      | 8,602                                |
| A100-414-10   | Elections & Voters                   | 31,601                       | 31,371                       | (230)                                |
| A100-415-30   | Finance                              | 467,851                      | 550,636                      | 82,785                               |
| A100-416-10   | Legal                                | 425,000                      | 429,535                      | 4,535                                |
| A100-418-10   | Human Resources                      | 294,192                      | 291,654                      | (2,538)                              |
| A100-418-15   | Labor Relations                      | 18,360                       | 18,283                       | (77)                                 |
| A100-419-40   | General Government                   | 10,000                       | 9,312                        | (688)                                |
| A211 Fund     | Library                              | 822,000                      | 822,000                      | -                                    |
| A705 Fund     | Information Technology               | 980,530                      | 953,949                      | (26,581)                             |
| A710 Fund     | Self Insurance                       | 38,000                       | 38,000                       | -                                    |
|               |                                      | <u>3,609,579</u>             | <u>3,599,118</u>             | <u>(10,461)</u>                      |
|               | <u>Debt Service:</u>                 |                              |                              |                                      |
|               | Debt Service                         | <u>15,050,259</u>            | <u>15,860,935</u>            | <u>810,676</u>                       |
|               | <u>Tax Increment Districts:</u>      |                              |                              |                                      |
|               | Tax Increment Districts              | <u>1,113,140</u>             | <u>1,085,940</u>             | <u>(27,200)</u>                      |
|               | <u>Capital: *</u>                    |                              |                              |                                      |
| A415-400-00   | CI - Administration                  | 868,450                      | 722,300                      | (146,150)                            |
| A415-455-09   | CI - Library                         | -                            | 12,000                       | 12,000                               |
| A415-499-70   | CI - Information Technology          | -                            | 80,000                       | 80,000                               |
|               |                                      | <u>868,450</u>               | <u>814,300</u>               | <u>(54,150)</u>                      |
|               | <br>Total Administration Department  | <br><u>21,043,655</u>        | <br><u>21,703,675</u>        | <br><u>660,020</u>                   |



**CITY OF MOORHEAD  
2014 DETAIL BUDGET  
ADMINISTRATION**

| Account                      | Description                    | 2013 Budget       |                   | 2014 Budget       | 2014 to 2013 Original |             |
|------------------------------|--------------------------------|-------------------|-------------------|-------------------|-----------------------|-------------|
|                              |                                | Original          | Current           |                   | Increase (Decrease)   | % Chg       |
| A100-411-10-36302            | INTERGOVERNMENTL RETREAT REGIS | 1,500             | 1,500             | -                 | (1,500)               | -100.0%     |
| A100-411-10-39999            | FROM RESERVES                  | 70,000            | 70,000            | -                 | (70,000)              | -100.0%     |
| A100-413-20-39999            | FROM RESERVES                  | -                 | 7,000             | -                 | -                     | -           |
| A100-414-00-32110            | LIQUOR LICENSE                 | 131,000           | 131,000           | 136,525           | 5,525                 | 4.2%        |
| A100-414-00-32170            | ESTABLISHMENT COIN OPERATED LI | 300               | 300               | 300               | -                     | -           |
| A100-414-00-32171            | VENDOR COIN OPERATED LICENSE   | 200               | 200               | 200               | -                     | -           |
| A100-414-00-32180            | TAXI CAB LICENSE               | 100               | 100               | 100               | -                     | -           |
| A100-414-00-32181            | USED CAR LICENSE               | 1,270             | 1,270             | 1,270             | -                     | -           |
| A100-414-00-32183            | CIGARETTE LICENSE              | 4,500             | 4,500             | 4,500             | -                     | -           |
| A100-414-00-32185            | OTHER LICENSE                  | 8,000             | 8,000             | 7,000             | (1,000)               | -12.5%      |
| A100-414-00-32260            | SPECIAL EVENT PERMIT           | 1,000             | 1,000             | 1,000             | -                     | -           |
| A100-415-30-31010            | AD VALOREM TAXES               | 589,373           | 589,373           | 366,708           | (222,665)             | -37.8%      |
| A100-415-30-31011            | ECON DEVELOP PROP TAX ABATE    | -                 | -                 | 55,000            | 55,000                | -           |
| A100-415-30-31810            | CABLE FRANCHISE FEES           | 348,000           | 348,000           | 348,000           | -                     | -           |
| A100-415-30-31815            | N S P FRANCHISE FEES           | 600,000           | 600,000           | 600,000           | -                     | -           |
| A100-415-30-33401            | LOCAL GOVERNMENT AID           | 6,790,628         | 6,790,628         | 7,078,353         | 287,725               | 4.2%        |
| A100-415-30-33404            | STATE - PERA AID               | 15,060            | 15,060            | 15,060            | -                     | -           |
| A100-415-30-34105            | SALE OF MAPS AND PUBLICATIONS  | 100               | 100               | 100               | -                     | -           |
| A100-415-30-36210            | INTEREST EARNINGS              | 117,590           | 117,590           | 117,590           | -                     | -           |
| A100-415-30-36220            | RENTAL OF CITY PROPERTY        | 7,200             | 7,200             | 7,200             | -                     | -           |
| A100-415-30-36221            | RENTAL - LARL                  | 18,000            | 18,000            | 18,000            | -                     | -           |
| A100-415-30-36280            | INSURANCE PREMIUM SETTLEMENTS  | 30,000            | 30,000            | 30,000            | -                     | -           |
| A100-415-30-36285            | M C A T CAPITAL LOAN PAYMENT   | 5,740             | 5,740             | 5,735             | (5)                   | -0.1%       |
| A100-415-30-36301            | MISCELLANEOUS                  | 1,000             | 1,000             | 1,000             | -                     | -           |
| A100-415-30-39202            | TRANSFER-ELECTRIC              | 6,050,900         | 6,050,900         | 6,591,900         | 541,000               | 8.9%        |
| A100-415-30-39203            | TRANSFER-WATER                 | 317,000           | 317,000           | 325,000           | 8,000                 | 2.5%        |
| A100-415-30-39204            | TRANSFER-WWT                   | 291,400           | 291,400           | 322,000           | 30,600                | 10.5%       |
| A100-415-30-39205            | TRANSFER-STORM WATER UTILITY   | 117,100           | 117,100           | 120,700           | 3,600                 | 3.1%        |
| A100-415-30-39206            | TRANSFER-SANITATION            | 445,350           | 445,350           | 445,740           | 390                   | 0.1%        |
| A100-415-30-39207            | TRANSFER-PEST CONTROL          | 70,680            | 70,680            | 74,280            | 3,600                 | 5.1%        |
| A100-415-30-39208            | TRANSFER-FORESTRY              | 37,800            | 37,800            | 38,000            | 200                   | 0.5%        |
| A100-415-30-39999            | FROM RESERVES                  | -                 | 166,000           | -                 | -                     | -           |
| A100-416-10-34131            | LEGAL SERVICES-BARNESVL/DILWOR | 68,000            | 68,000            | 72,535            | 4,535                 | 6.7%        |
| A100-418-10-33640            | LAKES COUNTRY COOPERATIVE      | 1,750             | 1,750             | 1,750             | -                     | -           |
| A100-419-40-34120            | DUPLICATING AND COPYING        | 3,000             | 3,000             | 3,000             | -                     | -           |
| A100-419-40-34121            | OFFICE SUPPLIES                | 10,000            | 10,000            | 9,000             | (1,000)               | -10.0%      |
| <b>GENERAL FUND REVENUES</b> |                                | <b>16,153,541</b> | <b>16,326,541</b> | <b>16,797,546</b> | <b>644,005</b>        | <b>4.0%</b> |
| A100-411-10-41010            | FULL-TIME EMPLOYEES-REGULAR    | 101,200           | 101,200           | 101,200           | -                     | -           |
| A100-411-10-41210            | PERA CONTRIBUTIONS             | 2,505             | 2,505             | 2,505             | -                     | -           |
| A100-411-10-41220            | FICA CONTRIBUTIONS             | 7,110             | 7,110             | 7,110             | -                     | -           |
| A100-411-10-41330            | LIFE INSURANCE                 | 260               | 260               | 260               | -                     | -           |
| A100-411-10-41510            | WORKER'S COMPENSATION          | 245               | 245               | 245               | -                     | -           |
| A100-411-10-42080            | OFFICE SUPPLIES                | 100               | 100               | 95                | (5)                   | -5.0%       |

| Account  | Description                    | 2013 Budget    |                | 2014 Budget    | 2014 to 2013 Original |               |
|--|--------------------------------|----------------|----------------|----------------|-----------------------|---------------|
|  |                                | Original       | Current        |                | Increase (Decrease)   | % Chg         |
| A100-411-10-42190                                    | OPERATING SUPPLIES             | 1,330          | 1,330          | 1,111          | (219)                 | -16.5%        |
| A100-411-10-43100                                    | PROFESSIONAL SERVICES          | 400            | 400            | 400            | -                     | -             |
| A100-411-10-43210                                    | TELEPHONE SERVICES             | 900            | 900            | 815            | (85)                  | -9.4%         |
| A100-411-10-43260                                    | INTERNET/DATA CIRCUITS         | 400            | 400            | 400            | -                     | -             |
| A100-411-10-43540                                    | PRINTING                       | 28,500         | 28,500         | 27,075         | (1,425)               | -5.0%         |
| A100-411-10-43610                                    | GENERAL LIABILITY              | 1,802          | 1,802          | 1,292          | (510)                 | -28.3%        |
| A100-411-10-44180                                    | RENTALS                        | 200            | 200            | 191            | (9)                   | -4.5%         |
| A100-411-10-44330                                    | DUES AND SUBSCRIPTIONS         | 112,335        | 112,335        | 113,717        | 1,382                 | 1.2%          |
| A100-411-10-44370                                    | TRAVEL, TRAINING, CONFERENCES  | 19,090         | 19,090         | 9,135          | (9,955)               | -52.1%        |
| A100-411-10-44380                                    | LOBBYING                       | 45,000         | 45,000         | -              | (45,000)              | -100.0%       |
| A100-411-10-44385                                    | VOUCHERED COUNCIL EXPENSE      | 3,000          | 3,000          | 2,830          | (170)                 | -5.7%         |
| A100-411-10-44390                                    | MAYORS CONTINGENT              | 1,200          | 1,200          | 1,140          | (60)                  | -5.0%         |
| <b>MAYOR AND COUNCIL EXPENDITURES</b>                |                                | <b>325,577</b> | <b>325,577</b> | <b>269,521</b> | <b>(56,056)</b>       | <b>-17.2%</b> |
| A100-411-15-44307                                    | MOORHEAD COMMUNITY ACCESS MEDI | 64,600         | 64,600         | 64,600         | -                     | -             |
| A100-411-15-44309                                    | INTERGOVERNMENTAL RETREAT      | 290            | 290            | 275            | (15)                  | -5.2%         |
| A100-411-15-44314                                    | HUMAN RIGHTS COMMISSION        | 2,850          | 2,850          | 2,707          | (143)                 | -5.0%         |
| A100-411-15-44315                                    | RIVER KEEPERS                  | 2,300          | 2,300          | -              | (2,300)               | -100.0%       |
| A100-411-15-44317                                    | BEAUTIFICATION PROGRAM         | 1,240          | 1,240          | 1,178          | (62)                  | -5.0%         |
| A100-411-15-44320                                    | SCANDINAVIAN FEST MAYOR RECEPT | 1,760          | 1,760          | 1,672          | (88)                  | -5.0%         |
| A100-411-15-44335                                    | CITY AWARDS BANQUET            | 3,230          | 3,230          | 3,068          | (162)                 | -5.0%         |
| A100-411-15-44340                                    | PRIDE OF MOORHEAD AWARDS       | 380            | 380            | 361            | (19)                  | -5.0%         |
| <b>PROGS, SERVICES &amp; ACTIVITIES EXPENDITURES</b> |                                | <b>76,650</b>  | <b>76,650</b>  | <b>73,861</b>  | <b>(2,789)</b>        | <b>-3.6%</b>  |
| A100-413-20-41010                                    | FULL-TIME EMPLOYEES-REGULAR    | 240,584        | 240,584        | 178,326        | (62,258)              | -25.9%        |
| A100-413-20-41040                                    | TEMPORARY EMPLOYEES-REGULAR    | 40,000         | 40,000         | 40,000         | -                     | -             |
| A100-413-20-41210                                    | PERA CONTRIBUTIONS             | 20,342         | 20,342         | 16,154         | (4,188)               | -20.6%        |
| A100-413-20-41220                                    | FICA CONTRIBUTIONS             | 21,465         | 21,465         | 16,702         | (4,763)               | -22.2%        |
| A100-413-20-41310                                    | HEALTH INSURANCE               | 23,745         | 23,745         | 18,078         | (5,667)               | -23.9%        |
| A100-413-20-41330                                    | LIFE INSURANCE                 | 155            | 155            | 155            | -                     | -             |
| A100-413-20-41510                                    | WORKER'S COMPENSATION          | 2,065          | 2,065          | 1,607          | (458)                 | -22.2%        |
| A100-413-20-42020                                    | DUPLICATING & COPYING          | 750            | 750            | 712            | (38)                  | -5.1%         |
| A100-413-20-42080                                    | OFFICE SUPPLIES                | 700            | 700            | 620            | (80)                  | -11.4%        |
| A100-413-20-42190                                    | OPERATING SUPPLIES             | 2,500          | 2,500          | 2,271          | (229)                 | -9.2%         |
| A100-413-20-43090                                    | ELECTRONIC DATA PROCESSING     | 43,956         | 43,956         | 47,033         | 3,077                 | 7.0%          |
| A100-413-20-43100                                    | PROFESSIONAL SERVICES          | 50             | 7,050          | 50             | -                     | -             |
| A100-413-20-43210                                    | TELEPHONE SERVICES             | 1,600          | 1,600          | 1,511          | (89)                  | -5.6%         |
| A100-413-20-43220                                    | POSTAGE                        | 950            | 950            | 902            | (48)                  | -5.1%         |
| A100-413-20-43344                                    | AUTOMOBILE ALLOWANCE           | 6,000          | 6,000          | 6,000          | -                     | -             |
| A100-413-20-43540                                    | PRINTING                       | 100            | 100            | 95             | (5)                   | -5.0%         |
| A100-413-20-43610                                    | GENERAL LIABILITY              | 1,894          | 1,894          | 1,039          | (855)                 | -45.1%        |
| A100-413-20-44330                                    | DUES AND SUBSCRIPTIONS         | 6,000          | 6,000          | 6,000          | -                     | -             |
| A100-413-20-44370                                    | TRAVEL, TRAINING, CONFERENCES  | 12,350         | 12,350         | 11,732         | (618)                 | -5.0%         |
| A100-413-20-44380                                    | CITY MANAGER CONTINGENT        | 1,000          | 1,000          | 950            | (50)                  | -5.0%         |
| <b>CITY MANAGER EXPENDITURES</b>                     |                                | <b>426,206</b> | <b>433,206</b> | <b>349,937</b> | <b>(76,269)</b>       | <b>-17.9%</b> |
| A100-414-00-41010                                    | FULL-TIME EMPLOYEES-REGULAR    | 44,309         | 44,309         | 51,209         | 6,900                 | 15.6%         |
| A100-414-00-41210                                    | PERA CONTRIBUTIONS             | 3,212          | 3,212          | 3,777          | 565                   | 17.6%         |
| A100-414-00-41220                                    | FICA CONTRIBUTIONS             | 3,390          | 3,390          | 3,918          | 528                   | 15.6%         |

| Account                        | Description                   | 2013 Budget   |               | 2014 Budget    | 2014 to 2013 Original |              |
|--------------------------------|-------------------------------|---------------|---------------|----------------|-----------------------|--------------|
|                                |                               | Original      | Current       |                | Increase (Decrease)   | % Chg        |
| A100-414-00-41310              | HEALTH INSURANCE              | 12,940        | 12,940        | 13,511         | 571                   | 4.4%         |
| A100-414-00-41330              | LIFE INSURANCE                | 100           | 100           | 100            | -                     | -            |
| A100-414-00-41510              | WORKER'S COMPENSATION         | 372           | 372           | 452            | 80                    | 21.5%        |
| A100-414-00-42020              | DUPLICATING & COPYING         | 2,850         | 2,850         | 2,707          | (143)                 | -5.0%        |
| A100-414-00-42080              | OFFICE SUPPLIES               | 570           | 570           | 506            | (64)                  | -11.2%       |
| A100-414-00-42190              | OPERATING SUPPLIES            | 950           | 950           | 864            | (86)                  | -9.1%        |
| A100-414-00-43090              | ELECTRONIC DATA PROCESSING    | 13,189        | 13,189        | 14,112         | 923                   | 7.0%         |
| A100-414-00-43100              | PROFESSIONAL SERVICES         | 6,180         | 6,180         | 6,180          | -                     | -            |
| A100-414-00-43210              | TELEPHONE SERVICES            | 1,350         | 1,350         | 1,252          | (98)                  | -7.3%        |
| A100-414-00-43220              | POSTAGE                       | 1,200         | 1,200         | 1,140          | (60)                  | -5.0%        |
| A100-414-00-43540              | PRINTING                      | 950           | 950           | 902            | (48)                  | -5.1%        |
| A100-414-00-43610              | GENERAL LIABILITY             | 637           | 637           | 313            | (324)                 | -50.9%       |
| A100-414-00-44040              | MACH & EQUIP-REPAIR & MTCE    | 290           | 290           | 290            | -                     | -            |
| A100-414-00-44180              | RENTALS                       | 750           | 750           | 713            | (37)                  | -4.9%        |
| A100-414-00-44330              | DUES AND SUBSCRIPTIONS        | 500           | 500           | 500            | -                     | -            |
| A100-414-00-44370              | TRAVEL, TRAINING, CONFERENCES | 2,000         | 2,000         | 1,900          | (100)                 | -5.0%        |
| A100-414-00-44385              | CREDIT CARD SERVICE CHARGES   | 100           | 100           | 95             | (5)                   | -5.0%        |
| <b>CITY CLERK EXPENDITURES</b> |                               | <b>95,839</b> | <b>95,839</b> | <b>104,441</b> | <b>8,602</b>          | <b>9.0%</b>  |
| A100-414-10-41510              | WORKER'S COMPENSATION         | 151           | 151           | 151            | -                     | -            |
| A100-414-10-42080              | OFFICE SUPPLIES               | 500           | 500           | 369            | (131)                 | -26.2%       |
| A100-414-10-42190              | OPERATING SUPPLIES            | 100           | 100           | 28             | (72)                  | -72.0%       |
| A100-414-10-43100              | PROFESSIONAL SERVICES         | 29,000        | 29,000        | 29,000         | -                     | -            |
| A100-414-10-43150              | PRECINCTS SITES               | 1,600         | 1,600         | 1,600          | -                     | -            |
| A100-414-10-44180              | RENTALS                       | 250           | 250           | 223            | (27)                  | -10.8%       |
| <b>ELECTIONS EXPENDITURES</b>  |                               | <b>31,601</b> | <b>31,601</b> | <b>31,371</b>  | <b>(230)</b>          | <b>-0.7%</b> |
| A100-415-30-41010              | FULL-TIME EMPLOYEES-REGULAR   | 311,922       | 311,922       | 321,854        | 9,932                 | 3.2%         |
| A100-415-30-41210              | PERA CONTRIBUTIONS            | 22,614        | 22,614        | 23,737         | 1,123                 | 5.0%         |
| A100-415-30-41220              | FICA CONTRIBUTIONS            | 23,862        | 23,862        | 24,622         | 760                   | 3.2%         |
| A100-415-30-41310              | HEALTH INSURANCE              | 39,640        | 39,640        | 41,389         | 1,749                 | 4.4%         |
| A100-415-30-41330              | LIFE INSURANCE                | 270           | 270           | 270            | -                     | -            |
| A100-415-30-41510              | WORKER'S COMPENSATION         | 2,620         | 2,620         | 2,839          | 219                   | 8.4%         |
| A100-415-30-42020              | DUPLICATING & COPYING         | 1,240         | 1,240         | 1,178          | (62)                  | -5.0%        |
| A100-415-30-42080              | OFFICE SUPPLIES               | 2,850         | 2,850         | 2,509          | (341)                 | -12.0%       |
| A100-415-30-42190              | OPERATING SUPPLIES            | 1,500         | 1,500         | 1,367          | (133)                 | -8.9%        |
| A100-415-30-43010              | AUDITING AND ACCOUNTING FEES  | 24,000        | 24,000        | 24,000         | -                     | -            |
| A100-415-30-43090              | ELECTRONIC DATA PROCESSING    | 21,978        | 21,978        | 23,516         | 1,538                 | 7.0%         |
| A100-415-30-43100              | PROFESSIONAL SERVICES         | 2,300         | 2,300         | 2,300          | -                     | -            |
| A100-415-30-43210              | TELEPHONE SERVICES            | 500           | 500           | 472            | (28)                  | -5.6%        |
| A100-415-30-43220              | POSTAGE                       | 4,000         | 4,000         | 3,800          | (200)                 | -5.0%        |
| A100-415-30-43540              | PRINTING                      | 1,000         | 1,000         | 950            | (50)                  | -5.0%        |
| A100-415-30-43610              | GENERAL LIABILITY             | 2,120         | 2,120         | 6,516          | 4,396                 | 207.4%       |
| A100-415-30-44325              | BANK SERVICE CHARGES          | -             | -             | 9,120          | 9,120                 | -            |
| A100-415-30-44330              | DUES AND SUBSCRIPTIONS        | 685           | 685           | 685            | -                     | -            |
| A100-415-30-44370              | TRAVEL, TRAINING, CONFERENCES | 4,750         | 4,750         | 4,512          | (238)                 | -5.0%        |
| A100-415-30-44393              | ECON DEVELOP PROP TAX ABATE   | -             | -             | 55,000         | 55,000                | -            |
| A100-415-30-47204              | TRANSFER - PRE FLOOD DISASTER | -             | 166,000       | -              | -                     | -            |

| Account   | Description                   | 2013 Budget |         | 2014 Budget | 2014 to 2013 Original |        |
|---|-------------------------------|-------------|---------|-------------|-----------------------|--------|
|   |                               | Original    | Current |             | Increase (Decrease)   | % Chg  |
| <b>FINANCE EXPENDITURES</b>                     |                               | 467,851     | 633,851 | 550,636     | 82,785                | 17.7%  |
| A100-416-10-43040                               | LEGAL SERVICES                | 425,000     | 425,000 | 429,535     | 4,535                 | 1.1%   |
| <b>LEGAL EXPENDITURES</b>                       |                               | 425,000     | 425,000 | 429,535     | 4,535                 | 1.1%   |
| A100-418-10-41010                               | FULL-TIME EMPLOYEES-REGULAR   | 172,133     | 172,133 | 170,633     | (1,500)               | -0.9%  |
| A100-418-10-41040                               | TEMPORARY EMPLOYEES-REGULAR   | 1,450       | 1,450   | 1,450       | -                     | -      |
| A100-418-10-41210                               | PERA CONTRIBUTIONS            | 12,480      | 12,480  | 12,585      | 105                   | 0.8%   |
| A100-418-10-41220                               | FICA CONTRIBUTIONS            | 13,279      | 13,279  | 13,164      | (115)                 | -0.9%  |
| A100-418-10-41310                               | HEALTH INSURANCE              | 19,820      | 19,820  | 20,695      | 875                   | 4.4%   |
| A100-418-10-41330                               | LIFE INSURANCE                | 155         | 155     | 155         | -                     | -      |
| A100-418-10-41510                               | WORKER'S COMPENSATION         | 1,265       | 1,265   | 1,326       | 61                    | 4.8%   |
| A100-418-10-42020                               | DUPLICATING & COPYING         | 1,200       | 1,200   | 1,140       | (60)                  | -5.0%  |
| A100-418-10-42080                               | OFFICE SUPPLIES               | 5,510       | 5,510   | 4,976       | (534)                 | -9.7%  |
| A100-418-10-42190                               | OPERATING SUPPLIES            | 1,900       | 1,900   | 1,613       | (287)                 | -15.1% |
| A100-418-10-43090                               | ELECTRONIC DATA PROCESSING    | 17,578      | 17,578  | 18,808      | 1,230                 | 7.0%   |
| A100-418-10-43100                               | PROFESSIONAL SERVICES         | 7,420       | 29,120  | 7,420       | -                     | -      |
| A100-418-10-43115                               | EMPLOYEE ASSISTANCE           | 9,580       | 9,580   | 9,101       | (479)                 | -5.0%  |
| A100-418-10-43210                               | TELEPHONE SERVICES            | 1,500       | 1,500   | 1,404       | (96)                  | -6.4%  |
| A100-418-10-43220                               | POSTAGE                       | 1,500       | 1,500   | 1,425       | (75)                  | -5.0%  |
| A100-418-10-43540                               | PRINTING                      | 14,250      | 14,250  | 13,537      | (713)                 | -5.0%  |
| A100-418-10-43610                               | GENERAL LIABILITY             | 1,262       | 1,262   | 554         | (708)                 | -56.1% |
| A100-418-10-44180                               | RENTALS                       | 190         | 190     | 158         | (32)                  | -16.8% |
| A100-418-10-44330                               | DUES AND SUBSCRIPTIONS        | 1,140       | 1,140   | 1,140       | -                     | -      |
| A100-418-10-44370                               | TRAVEL, TRAINING, CONFERENCES | 3,800       | 3,800   | 3,610       | (190)                 | -5.0%  |
| A100-418-10-44380                               | WELLNESS PROGRAMS             | 2,180       | 3,840   | 2,180       | -                     | -      |
| A100-418-10-44384                               | CREDIT CARD SERVICE CHARGES   | 400         | 400     | 380         | (20)                  | -5.0%  |
| A100-418-10-44385                               | FLEX SPENDING ADMIN EXPENSES  | 4,200       | 4,200   | 4,200       | -                     | -      |
| <b>HUMAN RESOURCES EXPENDITURES</b>             |                               | 294,192     | 317,552 | 291,654     | (2,538)               | -0.9%  |
| A100-418-15-42190                               | OPERATING SUPPLIES            | 500         | 500     | 433         | (67)                  | -13.4% |
| A100-418-15-43100                               | PROFESSIONAL SERVICES         | 17,670      | 17,670  | 17,670      | -                     | -      |
| A100-418-15-44370                               | TRAVEL, TRAINING, CONFERENCES | 190         | 190     | 180         | (10)                  | -5.3%  |
| <b>LABOR RELATIONS EXPENDITURES</b>             |                               | 18,360      | 18,360  | 18,283      | (77)                  | -0.4%  |
| A100-419-40-42080                               | OFFICE SUPPLIES               | 4,000       | 4,000   | 3,586       | (414)                 | -10.4% |
| A100-419-40-42081                               | OFFICE SUPPLIES - SUPPLY ROOM | 6,000       | 6,000   | 5,726       | (274)                 | -4.6%  |
| <b>GENERAL GOVERNMENT BUILDING EXPENDITURES</b> |                               | 10,000      | 10,000  | 9,312       | (688)                 | -6.9%  |
| A211-455-09-31010                               | AD VALOREM TAXES              | 822,000     | 822,000 | 822,000     | -                     | -      |
| <b>LIBRARY REVENUES</b>                         |                               | 822,000     | 822,000 | 822,000     | -                     | -      |
| A211-455-09-42190                               | OPERATING SUPPLIES            | 4,344       | 4,344   | 4,071       | (273)                 | -6.3%  |
| A211-455-09-43076                               | PAYMENTS TO COUNTY TREASURER  | 150         | 150     | 150         | -                     | -      |
| A211-455-09-43100                               | PROFESSIONAL SERVICES         | 31,300      | 31,300  | 29,124      | (2,176)               | -7.0%  |
| A211-455-09-43610                               | GENERAL LIABILITY             | 6,705       | 6,705   | 6,381       | (324)                 | -4.8%  |
| A211-455-09-43860                               | UTILITIES                     | 61,200      | 61,200  | 59,160      | (2,040)               | -3.3%  |
| A211-455-09-44010                               | BUILDING-REPAIR & MAINTENANCE | 35,000      | 35,000  | 34,443      | (557)                 | -1.6%  |
| A211-455-09-44030                               | IMPROVEMENTS OTHER THAN BLDGS | 7,500       | 7,500   | 9,452       | 1,952                 | 26.0%  |
| A211-455-09-44040                               | MACH & EQUIP-REPAIR & MTCE    | 100         | 100     | 89          | (11)                  | -11.0% |
| A211-455-09-44385                               | LARL                          | 675,701     | 675,701 | 679,130     | 3,429                 | 0.5%   |
| <b>LIBRARY EXPENDITURES</b>                     |                               | 822,000     | 822,000 | 822,000     | -                     | -      |



| Account  | Description                  | 2013 Budget |         | 2014 Budget | 2014 to 2013 Original |         |
|--|------------------------------|-------------|---------|-------------|-----------------------|---------|
|  |                              | Original    | Current |             | Increase (Decrease)   | % Chg   |
| A301-470-00-39203                                | TRANSFER-CAPITAL IMPROVEMENT | 181,530     | 181,530 | 183,853     | 2,323                 | 1.3%    |
| <b>MUNICIPAL IMPROVEMENT REVENUES</b>            |                              | 181,530     | 181,530 | 183,853     | 2,323                 | 1.3%    |
| A301-470-00-46010                                | BOND PRINCIPAL               | 150,000     | 150,000 | 160,000     | 10,000                | 6.7%    |
| A301-470-00-46110                                | BOND INTEREST                | 30,030      | 30,030  | 23,353      | (6,677)               | -22.2%  |
| A301-470-00-46200                                | FISCAL AGENTS' FEES          | 1,500       | 1,500   | 500         | (1,000)               | -66.7%  |
| <b>MUNICIPAL IMPROVEMENT EXPENDITURES</b>        |                              | 181,530     | 181,530 | 183,853     | 2,323                 | 1.3%    |
| A302-470-00-36285                                | MYHA - MIGHTY DUCKS ARENA    | 69,641      | 69,641  | 72,455      | 2,814                 | 4.0%    |
| <b>MYHA ICE ARENA REVENUES</b>                   |                              | 69,641      | 69,641  | 72,455      | 2,814                 | 4.0%    |
| A302-470-00-46010                                | BOND PRINCIPAL               | 55,000      | 55,000  | 60,000      | 5,000                 | 9.1%    |
| A302-470-00-46110                                | BOND INTEREST                | 14,141      | 14,141  | 11,955      | (2,186)               | -15.5%  |
| A302-470-00-46200                                | FISCAL AGENTS' FEES          | 500         | 500     | 500         | -                     | -       |
| <b>MYHA ICE ARENA EXPENDITURES</b>               |                              | 69,641      | 69,641  | 72,455      | 2,814                 | 4.0%    |
| A303-470-00-31010                                | AD VALOREM TAXES             | 210,000     | 210,000 | 210,000     | -                     | -       |
| <b>PACTIV REVENUES</b>                           |                              | 210,000     | 210,000 | 210,000     | -                     | -       |
| A303-470-00-46010                                | BOND PRINCIPAL               | 195,000     | 195,000 | 195,000     | -                     | -       |
| A303-470-00-46110                                | BOND INTEREST                | 13,650      | 13,650  | 8,190       | (5,460)               | -40.0%  |
| A303-470-00-46200                                | FISCAL AGENTS' FEES          | 1,350       | 1,350   | 500         | (850)                 | -63.0%  |
| A303-470-00-49999                                | TO RESERVES                  | -           | -       | 6,310       | 6,310                 | -       |
| <b>PACTIV EXPENDITURES</b>                       |                              | 210,000     | 210,000 | 210,000     | -                     | -       |
| A304-470-00-33610                                | COUNTY GRANTS & AIDS         | 103,150     | 103,150 | 99,728      | (3,422)               | -3.3%   |
| <b>34TH STREET BRIDGE REVENUES</b>               |                              | 103,150     | 103,150 | 99,728      | (3,422)               | -3.3%   |
| A304-470-00-46010                                | BOND PRINCIPAL               | 90,000      | 90,000  | 90,000      | -                     | -       |
| A304-470-00-46110                                | BOND INTEREST                | 12,650      | 12,650  | 9,228       | (3,422)               | -27.1%  |
| A304-470-00-46200                                | FISCAL AGENTS' FEES          | 500         | 500     | 500         | -                     | -       |
| <b>34TH STREET BRIDGE EXPENDITURES</b>           |                              | 103,150     | 103,150 | 99,728      | (3,422)               | -3.3%   |
| A305-470-00-31010                                | AD VALOREM TAXES             | 200,000     | 200,000 | 102,000     | (98,000)              | -49.0%  |
| A305-470-00-39999                                | FROM RESERVES                | -           | -       | 558         | 558                   | -       |
| <b>G.O. DEBT SERVICE REVENUES</b>                |                              | 200,000     | 200,000 | 102,558     | (97,442)              | -48.7%  |
| A305-470-00-46010                                | BOND PRINCIPAL               | 67,750      | 67,750  | 71,197      | 3,447                 | 5.1%    |
| A305-470-00-46110                                | BOND INTEREST                | 34,310      | 34,310  | 30,861      | (3,449)               | -10.1%  |
| A305-470-00-46200                                | FISCAL AGENTS' FEES          | 750         | 750     | 500         | (250)                 | -33.3%  |
| A305-470-00-49999                                | TO RESERVES                  | 97,190      | 97,190  | -           | (97,190)              | -100.0% |
| <b>G.O. DEBT SERVICE EXPENDITURES</b>            |                              | 200,000     | 200,000 | 102,558     | (97,442)              | -48.7%  |
| A378-470-00-31040                                | DISPARITY CREDIT             | 52,415      | 52,415  | 52,415      | -                     | -       |
| A378-470-00-31050                                | TAX INCREMENTS               | 218,045     | 218,045 | 218,045     | -                     | -       |
| <b>TAX INCREMENT-MAIN AV AREA REVENUES</b>       |                              | 270,460     | 270,460 | 270,460     | -                     | -       |
| A378-470-00-46020                                | NOTE PRINCIPAL               | 120,460     | 120,460 | 120,460     | -                     | -       |
| A378-470-00-46120                                | NOTE INTEREST                | 150,000     | 150,000 | 150,000     | -                     | -       |
| <b>TAX INCREMENT-MAIN AV AREA EXPENDITURES</b>   |                              | 270,460     | 270,460 | 270,460     | -                     | -       |
| A379-470-00-31040                                | DISPARITY CREDIT             | 26,075      | 26,075  | 26,075      | -                     | -       |
| A379-470-00-31050                                | TAX INCREMENTS               | 68,020      | 68,020  | 68,020      | -                     | -       |
| <b>TAX INCREMENT-MAIN AVE PLAZA REVENUES</b>     |                              | 94,095      | 94,095  | 94,095      | -                     | -       |
| A379-470-00-46020                                | NOTE PRINCIPAL               | 75,050      | 75,050  | 75,050      | -                     | -       |
| A379-470-00-46120                                | NOTE INTEREST                | 19,045      | 19,045  | 19,045      | -                     | -       |
| <b>TAX INCREMENT-MAIN AVE PLAZA EXPENDITURES</b> |                              | 94,095      | 94,095  | 94,095      | -                     | -       |
| A380-470-00-31050                                | TAX INCREMENTS               | 20,520      | 20,520  | 20,520      | -                     | -       |

| Account   | Description         | 2013 Budget |           | 2014 Budget | 2014 to 2013 Original |         |
|---|---------------------|-------------|-----------|-------------|-----------------------|---------|
|   |                     | Original    | Current   |             | Increase (Decrease)   | % Chg   |
| <b>TAX INCREMENT-T &amp; C TOWNHOMES REVENUES</b>     |                     | 20,520      | 20,520    | 20,520      | -                     | -       |
| A380-470-00-46020                                     | NOTE PRINCIPAL      | 15,915      | 15,915    | 15,915      | -                     | -       |
| A380-470-00-46120                                     | NOTE INTEREST       | 4,605       | 4,605     | 4,605       | -                     | -       |
| <b>TAX INCREMENT-T &amp; C TOWNHOMES EXPENDITURES</b> |                     | 20,520      | 20,520    | 20,520      | -                     | -       |
| A381-470-00-31050                                     | TAX INCREMENTS      | 26,600      | 26,600    | 26,600      | -                     | -       |
| <b>TAX INCREMENT-EASTEN TOWNHOMES REVENUES</b>        |                     | 26,600      | 26,600    | 26,600      | -                     | -       |
| A381-470-00-46020                                     | NOTE PRINCIPAL      | 6,000       | 6,000     | 6,000       | -                     | -       |
| A381-470-00-46120                                     | NOTE INTEREST       | 20,600      | 20,600    | 20,600      | -                     | -       |
| <b>TAX INCREMENT-EASTEN TOWNHOMES EXPENDITURES</b>    |                     | 26,600      | 26,600    | 26,600      | -                     | -       |
| A382-470-00-31050                                     | TAX INCREMENTS      | 23,800      | 23,800    | 23,800      | -                     | -       |
| <b>TAX INCREMENT-STEEPLE CT CONDO REVENUES</b>        |                     | 23,800      | 23,800    | 23,800      | -                     | -       |
| A382-470-00-46020                                     | NOTE PRINCIPAL      | 21,925      | 21,925    | 21,925      | -                     | -       |
| A382-470-00-46120                                     | NOTE INTEREST       | 1,875       | 1,875     | 1,875       | -                     | -       |
| <b>TAX INCREMENT-STEEPLE CT CONDO EXPENDITURES</b>    |                     | 23,800      | 23,800    | 23,800      | -                     | -       |
| A394-470-00-31050                                     | TAX INCREMENTS      | 22,015      | 22,015    | 22,015      | -                     | -       |
| <b>TAX INCREMENT-AFFORDABLE TOWNH REVENUES</b>        |                     | 22,015      | 22,015    | 22,015      | -                     | -       |
| A394-470-00-46020                                     | NOTE PRINCIPAL      | 15,320      | 15,320    | 15,320      | -                     | -       |
| A394-470-00-46120                                     | NOTE INTEREST       | 6,695       | 6,695     | 6,695       | -                     | -       |
| <b>TAX INCREMENT-AFFORDABLE TOWNH EXPENDITURES</b>    |                     | 22,015      | 22,015    | 22,015      | -                     | -       |
| A395-470-00-31040                                     | DISPARITY CREDIT    | 257,605     | 257,605   | 257,605     | -                     | -       |
| A395-470-00-31050                                     | TAX INCREMENTS      | 310,435     | 310,435   | 310,435     | -                     | -       |
| A395-470-00-36210                                     | INTEREST EARNINGS   | 15,000      | 15,000    | -           | (15,000)              | -100.0% |
| <b>TAX INCREMENT-REGENCY/HOLIDAY REVENUES</b>         |                     | 583,040     | 583,040   | 568,040     | (15,000)              | -2.6%   |
| A395-470-00-46010                                     | BOND PRINCIPAL      | 305,000     | 305,000   | 310,000     | 5,000                 | 1.6%    |
| A395-470-00-46020                                     | NOTE PRINCIPAL      | 62,113      | 62,113    | 62,113      | -                     | -       |
| A395-470-00-46110                                     | BOND INTEREST       | 169,000     | 169,000   | 160,975     | (8,025)               | -4.7%   |
| A395-470-00-46120                                     | NOTE INTEREST       | 25,137      | 25,137    | 25,137      | -                     | -       |
| A395-470-00-46200                                     | FISCAL AGENTS' FEES | 3,200       | 3,200     | 3,200       | -                     | -       |
| A395-470-00-49999                                     | TO RESERVES         | 18,590      | 18,590    | 6,615       | (11,975)              | -64.4%  |
| <b>TAX INCREMENT-REGENCY/HOLIDAY EXPENDITURES</b>     |                     | 583,040     | 583,040   | 568,040     | (15,000)              | -2.6%   |
| A397-470-00-31050                                     | TAX INCREMENTS      | -           | -         | 25,000      | 25,000                | -       |
| <b>TAX INCREMENT-MAPLE CT TOWNHOME REVENUES</b>       |                     | -           | -         | 25,000      | 25,000                | -       |
| A397-470-00-46010                                     | BOND PRINCIPAL      | -           | -         | 25,000      | 25,000                | -       |
| <b>TAX INCREMENT-MAPLE CT TOWNHOME EXPENDITURES</b>   |                     | -           | -         | 25,000      | 25,000                | -       |
| A398-470-00-31040                                     | DISPARITY CREDIT    | 410         | 410       | 410         | -                     | -       |
| A398-470-00-31050                                     | TAX INCREMENTS      | 72,200      | 72,200    | 35,000      | (37,200)              | -51.5%  |
| <b>TAX INCREMENT-STONEMILL ESTATES REVENUES</b>       |                     | 72,610      | 72,610    | 35,410      | (37,200)              | -51.2%  |
| A398-470-00-46020                                     | NOTE PRINCIPAL      | 9,600       | 9,600     | 3,600       | (6,000)               | -62.5%  |
| A398-470-00-46120                                     | NOTE INTEREST       | 1,500       | 1,500     | 225         | (1,275)               | -85.0%  |
| A398-470-00-49999                                     | TO RESERVES         | 61,510      | 61,510    | 31,585      | (29,925)              | -48.7%  |
| <b>TAX INCREMENT-STONEMILL ESTATES EXPENDITURES</b>   |                     | 72,610      | 72,610    | 35,410      | (37,200)              | -51.2%  |
| A409-431-00-39201                                     | TRANSFER - GENERAL  | -           | 166,000   | -           | -                     | -       |
| <b>PRE FLOOD DISASTER REVENUES</b>                    |                     | -           | 166,000   | -           | -                     | -       |
| A415-400-00-39202                                     | TRANSFER-ELECTRIC   | 1,600,000   | 1,600,000 | 1,694,000   | 94,000                | 5.9%    |
| A415-400-00-39207                                     | TRANSFER-WATER      | 126,000     | 126,000   | 126,000     | -                     | -       |
| A415-499-70-39999                                     | FROM RESERVES       | -           | -         | 80,000      | 80,000                | -       |

| Account                                    | Description                    | 2013 Budget |           | 2014 Budget | 2014 to 2013 Original |         |
|--|--------------------------------|-------------|-----------|-------------|-----------------------|---------|
|  |                                | Original    | Current   |             | Increase (Decrease)   | % Chg   |
| <b>CAPITAL IMPROVEMENT REVENUES</b>        |                                | 1,726,000   | 1,726,000 | 1,900,000   | 174,000               | 10.1%   |
| A415-400-00-45000                          | UNALLOCATED                    | 160,920     | 120,650   | 12,447      | (148,473)             | -92.3%  |
| A415-400-00-47203                          | TRANSFER - S/A DEBT            | 526,000     | 526,000   | 526,000     | -                     | -       |
| A415-400-00-47207                          | TRANSFER-MUNICIPAL IMPROVEMENT | 181,530     | 181,530   | 183,853     | 2,323                 | 1.3%    |
| A415-455-09-45400                          | MACHINERY & EQUIPMENT          | -           | -         | 12,000      | 12,000                | -       |
| A415-499-70-45400                          | MACHINERY & EQUIPMENT          | -           | -         | 80,000      | 80,000                | -       |
| <b>CI - CITY HALL ADMIN EXPENDITURES</b>   |                                | 868,450     | 828,180   | 814,300     | (54,150)              | -6.2%   |
| A415-415-30-42190                          | OPERATING SUPPLIES             | -           | 2,600     | -           | -                     | -       |
| A415-415-30-47201                          | TRANSFER - IT                  | -           | 60,000    | -           | -                     | -       |
| <b>CI - FINANCE EXPENDITURES</b>           |                                | -           | 62,600    | -           | -                     | -       |
| A510-470-00-31010                          | AD VALOREM TAXES               | 318,625     | 318,625   | 332,825     | 14,200                | 4.5%    |
| A510-470-00-36101                          | COUNTY PRINC & INTEREST        | 323,230     | 323,230   | 304,480     | (18,750)              | -5.8%   |
| A510-470-00-39999                          | FROM RESERVES                  | 97,476      | 97,476    | 89,201      | (8,275)               | -8.5%   |
| <b>SPEC ASSM'T BOND 2008B REVENUES</b>     |                                | 739,331     | 739,331   | 726,506     | (12,825)              | -1.7%   |
| A510-470-00-46010                          | BOND PRINCIPAL                 | 390,000     | 390,000   | 390,000     | -                     | -       |
| A510-470-00-46110                          | BOND INTEREST                  | 348,681     | 348,681   | 336,006     | (12,675)              | -3.6%   |
| A510-470-00-46200                          | FISCAL AGENTS' FEES            | 650         | 650       | 500         | (150)                 | -23.1%  |
| <b>SPEC ASSM'T BOND 2008B EXPENDITURES</b> |                                | 739,331     | 739,331   | 726,506     | (12,825)              | -1.7%   |
| A511-470-00-36101                          | COUNTY PRINC & INTEREST        | 39,500      | 39,500    | 37,400      | (2,100)               | -5.3%   |
| A511-470-00-39999                          | FROM RESERVES                  | 7,204       | 7,204     | -           | (7,204)               | -100.0% |
| <b>SPEC ASSM'T BOND 1999B REVENUES</b>     |                                | 46,704      | 46,704    | 37,400      | (9,304)               | -19.9%  |
| A511-470-00-46010                          | BOND PRINCIPAL                 | 45,000      | 45,000    | -           | (45,000)              | -100.0% |
| A511-470-00-46110                          | BOND INTEREST                  | 1,204       | 1,204     | -           | (1,204)               | -100.0% |
| A511-470-00-46200                          | FISCAL AGENTS' FEES            | 500         | 500       | -           | (500)                 | -100.0% |
| A511-470-00-49999                          | TO RESERVES                    | -           | -         | 37,400      | 37,400                | -       |
| <b>SPEC ASSM'T BOND 1999B EXPENDITURES</b> |                                | 46,704      | 46,704    | 37,400      | (9,304)               | -19.9%  |
| A519-470-00-39999                          | FROM RESERVES                  | -           | -         | 40,000      | 40,000                | -       |
| <b>SPEC ASSM'T BOND 1979B REVENUES</b>     |                                | -           | -         | 40,000      | 40,000                | -       |
| A519-470-00-47202                          | TRANSFER - GOLF                | -           | -         | 40,000      | 40,000                | -       |
| <b>SPEC ASSM'T BOND 1979B EXPENDITURES</b> |                                | -           | -         | 40,000      | 40,000                | -       |
| A523-470-00-39999                          | FROM RESERVES                  | 30,000      | 30,000    | 45,000      | 15,000                | 50.0%   |
| <b>SPEC ASSM'T BOND 1983E REVENUES</b>     |                                | 30,000      | 30,000    | 45,000      | 15,000                | 50.0%   |
| A523-470-00-47201                          | TRANSFER - GOLF COURSE         | 30,000      | 30,000    | 45,000      | 15,000                | 50.0%   |
| <b>SPEC ASSM'T BOND 1983E EXPENDITURES</b> |                                | 30,000      | 30,000    | 45,000      | 15,000                | 50.0%   |
| A530-470-00-36101                          | COUNTY PRINC & INTEREST        | 8,500       | 8,500     | -           | (8,500)               | -100.0% |
| A530-470-00-39999                          | FROM RESERVES                  | -           | -         | 45,000      | 45,000                | -       |
| <b>SPEC ASSM'T BOND 1993A REVENUES</b>     |                                | 8,500       | 8,500     | 45,000      | 36,500                | 429.4%  |
| A530-470-00-47201                          | TRANSFER - GOLF COURSE         | -           | -         | 45,000      | 45,000                | -       |
| A530-470-00-49999                          | TO RESERVES                    | 8,500       | 8,500     | -           | (8,500)               | -100.0% |
| <b>SPEC ASSM'T BOND 1993A EXPENDITURES</b> |                                | 8,500       | 8,500     | 45,000      | 36,500                | 429.4%  |
| A531-470-00-36101                          | COUNTY PRINC & INTEREST        | 10,500      | 10,500    | 9,500       | (1,000)               | -9.5%   |
| <b>SPEC ASSM'T BOND 1994B REVENUES</b>     |                                | 10,500      | 10,500    | 9,500       | (1,000)               | -9.5%   |
| A531-470-00-49999                          | TO RESERVES                    | 10,500      | 10,500    | 9,500       | (1,000)               | -9.5%   |
| <b>SPEC ASSM'T BOND 1994B EXPENDITURES</b> |                                | 10,500      | 10,500    | 9,500       | (1,000)               | -9.5%   |
| A533-470-00-36101                          | COUNTY PRINC & INTEREST        | 5,000       | 5,000     | 4,395       | (605)                 | -12.1%  |
| <b>SPEC ASSM'T BOND 1996C REVENUES</b>     |                                | 5,000       | 5,000     | 4,395       | (605)                 | -12.1%  |

| Account                                    | Description                  | 2013 Budget |           | 2014 Budget | 2014 to 2013 Original |         |
|--|------------------------------|-------------|-----------|-------------|-----------------------|---------|
|  |                              | Original    | Current   |             | Increase (Decrease)   | % Chg   |
| A533-470-00-49999                          | TO RESERVES                  | 5,000       | 5,000     | 4,395       | (605)                 | -12.1%  |
| <b>SPEC ASSM'T BOND 1996C EXPENDITURES</b> |                              | 5,000       | 5,000     | 4,395       | (605)                 | -12.1%  |
| A535-470-00-36101                          | COUNTY PRINC & INTEREST      | 5,100       | 5,100     | 4,800       | (300)                 | -5.9%   |
| <b>SPEC ASSM'T BOND 1998C REVENUES</b>     |                              | 5,100       | 5,100     | 4,800       | (300)                 | -5.9%   |
| A535-470-00-49999                          | TO RESERVES                  | 5,100       | 5,100     | 4,800       | (300)                 | -5.9%   |
| <b>SPEC ASSM'T BOND 1998C EXPENDITURES</b> |                              | 5,100       | 5,100     | 4,800       | (300)                 | -5.9%   |
| A538-470-00-31010                          | AD VALOREM TAXES             | 95,000      | 95,000    | 100,000     | 5,000                 | 5.3%    |
| A538-470-00-36101                          | COUNTY PRINC & INTEREST      | 94,000      | 94,000    | 90,000      | (4,000)               | -4.3%   |
| A538-470-00-39999                          | FROM RESERVES                | 5,113       | 5,113     | -           | (5,113)               | -100.0% |
| <b>SPEC ASSM'T BOND 2001E REVENUES</b>     |                              | 194,113     | 194,113   | 190,000     | (4,113)               | -2.1%   |
| A538-470-00-46010                          | BOND PRINCIPAL               | 150,000     | 150,000   | 140,000     | (10,000)              | -6.7%   |
| A538-470-00-46110                          | BOND INTEREST                | 42,613      | 42,613    | 38,638      | (3,975)               | -9.3%   |
| A538-470-00-46200                          | FISCAL AGENTS' FEES          | 1,500       | 1,500     | 1,500       | -                     | -       |
| A538-470-00-49999                          | TO RESERVES                  | -           | -         | 9,862       | 9,862                 | -       |
| <b>SPEC ASSM'T BOND 2001E EXPENDITURES</b> |                              | 194,113     | 194,113   | 190,000     | (4,113)               | -2.1%   |
| A540-470-00-31010                          | AD VALOREM TAXES             | 96,100      | 96,100    | -           | (96,100)              | -100.0% |
| A540-470-00-36101                          | COUNTY PRINC & INTEREST      | 560,800     | 560,800   | -           | (560,800)             | -100.0% |
| A540-470-00-39999                          | FROM RESERVES                | 126,205     | 126,205   | 523,990     | 397,785               | 315.2%  |
| <b>SPEC ASSM'T BOND 2003B REVENUES</b>     |                              | 783,105     | 783,105   | 523,990     | (259,115)             | -33.1%  |
| A540-470-00-46010                          | BOND PRINCIPAL               | 300,000     | 300,000   | 285,000     | (15,000)              | -5.0%   |
| A540-470-00-46110                          | BOND INTEREST                | 482,605     | 482,605   | 238,490     | (244,115)             | -50.6%  |
| A540-470-00-46200                          | FISCAL AGENTS' FEES          | 500         | 500       | 500         | -                     | -       |
| <b>SPEC ASSM'T BOND 2003B EXPENDITURES</b> |                              | 783,105     | 783,105   | 523,990     | (259,115)             | -33.1%  |
| A542-470-00-31010                          | AD VALOREM TAXES             | 330,000     | 330,000   | 330,000     | -                     | -       |
| A542-470-00-36101                          | COUNTY PRINC & INTEREST      | 625,000     | 625,000   | 551,000     | (74,000)              | -11.8%  |
| A542-470-00-39999                          | FROM RESERVES                | 372,050     | 372,050   | 412,900     | 40,850                | 11.0%   |
| <b>SPEC ASSM'T BOND 2004A REVENUES</b>     |                              | 1,327,050   | 1,327,050 | 1,293,900   | (33,150)              | -2.5%   |
| A542-470-00-46010                          | BOND PRINCIPAL               | 830,000     | 830,000   | 830,000     | -                     | -       |
| A542-470-00-46110                          | BOND INTEREST                | 496,600     | 496,600   | 463,400     | (33,200)              | -6.7%   |
| A542-470-00-46200                          | FISCAL AGENTS' FEES          | 450         | 450       | 500         | 50                    | 11.1%   |
| <b>SPEC ASSM'T BOND 2004A EXPENDITURES</b> |                              | 1,327,050   | 1,327,050 | 1,293,900   | (33,150)              | -2.5%   |
| A543-470-00-36101                          | COUNTY PRINC & INTEREST      | 43,400      | 43,400    | 38,850      | (4,550)               | -10.5%  |
| A543-470-00-39999                          | FROM RESERVES                | 20,282      | 20,282    | 17,933      | (2,349)               | -11.6%  |
| <b>SPEC ASSM'T BOND 2004B REVENUES</b>     |                              | 63,682      | 63,682    | 56,783      | (6,899)               | -10.8%  |
| A543-470-00-46010                          | BOND PRINCIPAL               | 55,000      | 55,000    | 50,000      | (5,000)               | -9.1%   |
| A543-470-00-46110                          | BOND INTEREST                | 8,182       | 8,182     | 6,283       | (1,899)               | -23.2%  |
| A543-470-00-46200                          | FISCAL AGENTS' FEES          | 500         | 500       | 500         | -                     | -       |
| <b>SPEC ASSM'T BOND 2004B EXPENDITURES</b> |                              | 63,682      | 63,682    | 56,783      | (6,899)               | -10.8%  |
| A544-470-00-33610                          | COUNTY GRANTS & AID-HIGHWAYS | 217,300     | 217,300   | 217,300     | -                     | -       |
| A544-470-00-36101                          | COUNTY PRINC & INTEREST      | 937,800     | 937,800   | 828,958     | (108,842)             | -11.6%  |
| A544-470-00-39999                          | FROM RESERVES                | 204,700     | 204,700   | 270,805     | 66,105                | 32.3%   |
| <b>SPEC ASSM'T BOND 2005A REVENUES</b>     |                              | 1,359,800   | 1,359,800 | 1,317,063   | (42,737)              | -3.1%   |
| A544-470-00-46010                          | BOND PRINCIPAL               | 850,000     | 850,000   | 840,000     | (10,000)              | -1.2%   |
| A544-470-00-46110                          | BOND INTEREST                | 509,300     | 509,300   | 476,563     | (32,737)              | -6.4%   |
| A544-470-00-46200                          | FISCAL AGENTS' FEES          | 500         | 500       | 500         | -                     | -       |
| <b>SPEC ASSM'T BOND 2005A EXPENDITURES</b> |                              | 1,359,800   | 1,359,800 | 1,317,063   | (42,737)              | -3.1%   |

| Account                                    | Description             | 2013 Budget      |                  | 2014 Budget      | 2014 to 2013 Original |                |
|--|-------------------------|------------------|------------------|------------------|-----------------------|----------------|
|  |                         | Original         | Current          |                  | Increase (Decrease)   | % Chg          |
| A545-470-00-31010                          | AD VALOREM TAXES        | 131,500          | 131,500          | 159,300          | 27,800                | 21.1%          |
| A545-470-00-36101                          | COUNTY PRINC & INTEREST | 993,725          | 993,725          | 823,142          | (170,583)             | -17.2%         |
| A545-470-00-39999                          | FROM RESERVES           | 190,875          | 190,875          | 293,458          | 102,583               | 53.7%          |
| <b>SPEC ASSM'T BOND 2005B REVENUES</b>     |                         | <b>1,316,100</b> | <b>1,316,100</b> | <b>1,275,900</b> | <b>(40,200)</b>       | <b>-3.1%</b>   |
| A545-470-00-46010                          | BOND PRINCIPAL          | 760,000          | 760,000          | 750,000          | (10,000)              | -1.3%          |
| A545-470-00-46110                          | BOND INTEREST           | 555,600          | 555,600          | 525,400          | (30,200)              | -5.4%          |
| A545-470-00-46200                          | FISCAL AGENTS' FEES     | 500              | 500              | 500              | -                     | -              |
| <b>SPEC ASSM'T BOND 2005B EXPENDITURES</b> |                         | <b>1,316,100</b> | <b>1,316,100</b> | <b>1,275,900</b> | <b>(40,200)</b>       | <b>-3.1%</b>   |
| A546-470-00-31010                          | AD VALOREM TAXES        | 339,000          | 339,000          | 345,000          | 6,000                 | 1.8%           |
| A546-470-00-36101                          | COUNTY PRINC & INTEREST | 386,945          | 386,945          | 336,748          | (50,197)              | -13.0%         |
| A546-470-00-39999                          | FROM RESERVES           | 138,748          | 138,748          | 227,446          | 88,698                | 63.9%          |
| <b>SPEC ASSM'T BOND 2006B REVENUES</b>     |                         | <b>864,693</b>   | <b>864,693</b>   | <b>909,194</b>   | <b>44,501</b>         | <b>5.1%</b>    |
| A546-470-00-46010                          | BOND PRINCIPAL          | 480,000          | 480,000          | 545,000          | 65,000                | 13.5%          |
| A546-470-00-46110                          | BOND INTEREST           | 384,193          | 384,193          | 363,694          | (20,499)              | -5.3%          |
| A546-470-00-46200                          | FISCAL AGENTS' FEES     | 500              | 500              | 500              | -                     | -              |
| <b>SPEC ASSM'T BOND 2006B EXPENDITURES</b> |                         | <b>864,693</b>   | <b>864,693</b>   | <b>909,194</b>   | <b>44,501</b>         | <b>5.1%</b>    |
| A547-470-00-31010                          | AD VALOREM TAXES        | 269,000          | 269,000          | 469,000          | 200,000               | 74.3%          |
| A547-470-00-36101                          | COUNTY PRINC & INTEREST | 675,760          | 675,760          | 322,530          | (353,230)             | -52.3%         |
| A547-470-00-39999                          | FROM RESERVES           | -                | -                | 267,220          | 267,220               | -              |
| <b>SPEC ASSM'T BOND 2006C REVENUES</b>     |                         | <b>944,760</b>   | <b>944,760</b>   | <b>1,058,750</b> | <b>113,990</b>        | <b>12.1%</b>   |
| A547-470-00-46010                          | BOND PRINCIPAL          | 485,000          | 485,000          | 660,000          | 175,000               | 36.1%          |
| A547-470-00-46110                          | BOND INTEREST           | 419,113          | 419,113          | 398,250          | (20,863)              | -5.0%          |
| A547-470-00-46200                          | FISCAL AGENTS' FEES     | 500              | 500              | 500              | -                     | -              |
| A547-470-00-49999                          | TO RESERVES             | 40,147           | 40,147           | -                | (40,147)              | -100.0%        |
| <b>SPEC ASSM'T BOND 2006C EXPENDITURES</b> |                         | <b>944,760</b>   | <b>944,760</b>   | <b>1,058,750</b> | <b>113,990</b>        | <b>12.1%</b>   |
| A548-470-00-31010                          | AD VALOREM TAXES        | 821,500          | 821,500          | 1,021,500        | 200,000               | 24.3%          |
| A548-470-00-36101                          | COUNTY PRINC & INTEREST | 833,165          | 833,165          | 657,492          | (175,673)             | -21.1%         |
| A548-470-00-39999                          | FROM RESERVES           | 29,398           | 29,398           | -                | (29,398)              | -100.0%        |
| <b>SPEC ASSM'T BOND 2007A REVENUES</b>     |                         | <b>1,684,063</b> | <b>1,684,063</b> | <b>1,678,992</b> | <b>(5,071)</b>        | <b>-0.3%</b>   |
| A548-470-00-46010                          | BOND PRINCIPAL          | 815,000          | 815,000          | 825,000          | 10,000                | 1.2%           |
| A548-470-00-46110                          | BOND INTEREST           | 868,563          | 868,563          | 835,763          | (32,800)              | -3.8%          |
| A548-470-00-46200                          | FISCAL AGENTS' FEES     | 500              | 500              | 500              | -                     | -              |
| A548-470-00-49999                          | TO RESERVES             | -                | -                | 17,729           | 17,729                | -              |
| <b>SPEC ASSM'T BOND 2007A EXPENDITURES</b> |                         | <b>1,684,063</b> | <b>1,684,063</b> | <b>1,678,992</b> | <b>(5,071)</b>        | <b>-0.3%</b>   |
| A549-470-00-31010                          | AD VALOREM TAXES        | 34,000           | 34,000           | 39,000           | 5,000                 | 14.7%          |
| A549-470-00-36101                          | COUNTY PRINC & INTEREST | 56,670           | 56,670           | 50,000           | (6,670)               | -11.8%         |
| A549-470-00-39999                          | FROM RESERVES           | 31,668           | 31,668           | 20,375           | (11,293)              | -35.7%         |
| <b>SPEC ASSM'T BOND 2008A REVENUES</b>     |                         | <b>122,338</b>   | <b>122,338</b>   | <b>109,375</b>   | <b>(12,963)</b>       | <b>-10.6%</b>  |
| A549-470-00-46010                          | BOND PRINCIPAL          | 100,000          | 100,000          | 90,000           | (10,000)              | -10.0%         |
| A549-470-00-46110                          | BOND INTEREST           | 21,838           | 21,838           | 18,875           | (2,963)               | -13.6%         |
| A549-470-00-46200                          | FISCAL AGENTS' FEES     | 500              | 500              | 500              | -                     | -              |
| <b>SPEC ASSM'T BOND 2008A EXPENDITURES</b> |                         | <b>122,338</b>   | <b>122,338</b>   | <b>109,375</b>   | <b>(12,963)</b>       |                |
| A550-470-00-39999                          | FROM RESERVES           | 100,000          | 100,000          | -                | (100,000)             | -100.0%        |
| <b>MCCARA REVENUES</b>                     |                         | <b>100,000</b>   | <b>100,000</b>   | <b>-</b>         | <b>(100,000)</b>      | <b>-100.0%</b> |
| A550-470-00-47203                          | TRANSFER-GOLF COURSE    | 100,000          | 100,000          | -                | (100,000)             | -100.0%        |
| <b>MCCARA EXPENDITURES</b>                 |                         | <b>100,000</b>   | <b>100,000</b>   | <b>-</b>         | <b>(100,000)</b>      | <b>-100.0%</b> |

| Account   | Description               | 2013 Budget      |                  | 2014 Budget      | 2014 to 2013 Original |              |
|---|---------------------------|------------------|------------------|------------------|-----------------------|--------------|
|   |                           | Original         | Current          |                  | Increase (Decrease)   | % Chg        |
| A551-470-00-31010                               | AD VALOREM TAXES          | 119,000          | 119,000          | 119,000          | -                     | -            |
| A551-470-00-36101                               | COUNTY PRINC & INTEREST   | 86,545           | 86,545           | 82,935           | (3,610)               | -4.2%        |
| A551-470-00-39999                               | FROM RESERVES             | 36,065           | 36,065           | 35,475           | (590)                 | -1.6%        |
| <b>SPEC ASSM'T BOND 2009A REVENUES</b>          |                           | <b>241,610</b>   | <b>241,610</b>   | <b>237,410</b>   | <b>(4,200)</b>        | <b>-1.7%</b> |
| A551-470-00-46010                               | BOND PRINCIPAL            | 140,000          | 140,000          | 140,000          | -                     | -            |
| A551-470-00-46110                               | BOND INTEREST             | 101,110          | 101,110          | 96,910           | (4,200)               | -4.2%        |
| A551-470-00-46200                               | FISCAL AGENTS' FEES       | 500              | 500              | 500              | -                     | -            |
| <b>SPEC ASSM'T BOND 2009A EXPENDITURES</b>      |                           | <b>241,610</b>   | <b>241,610</b>   | <b>237,410</b>   | <b>(4,200)</b>        | <b>-1.7%</b> |
| A552-470-00-31010                               | AD VALOREM TAXES          | 77,000           | 77,000           | 77,000           | -                     | -            |
| A552-470-00-36101                               | COUNTY PRINC & INTEREST   | 226,535          | 226,535          | 202,075          | (24,460)              | -10.8%       |
| A552-470-00-39202                               | TRANSFER-STORM WATER      | 445,200          | 445,200          | 430,952          | (14,248)              | -3.2%        |
| A552-470-00-39999                               | FROM RESERVES             | 121,750          | 121,750          | 144,008          | 22,258                | 18.3%        |
| <b>FLOOD MITIGATION BOND 2009B REVENUES</b>     |                           | <b>870,485</b>   | <b>870,485</b>   | <b>854,035</b>   | <b>(16,450)</b>       | <b>-1.9%</b> |
| A552-470-00-46010                               | BOND PRINCIPAL            | 630,000          | 630,000          | 630,000          | -                     | -            |
| A552-470-00-46110                               | BOND INTEREST             | 239,285          | 239,285          | 223,535          | (15,750)              | -6.6%        |
| A552-470-00-46200                               | FISCAL AGENTS' FEES       | 1,200            | 1,200            | 500              | (700)                 | -58.3%       |
| <b>FLOOD MITIGATION BOND 2009B EXPENDITURES</b> |                           | <b>870,485</b>   | <b>870,485</b>   | <b>854,035</b>   | <b>(16,450)</b>       | <b>-1.9%</b> |
| A553-470-00-31010                               | AD VALOREM TAXES          | 280,000          | 280,000          | 277,000          | (3,000)               | -1.1%        |
| A553-470-00-33160                               | FEDERAL GRANT             | 166,213          | 166,213          | 162,857          | (3,356)               | -2.0%        |
| A553-470-00-36101                               | COUNTY PRINC & INTEREST   | 499,260          | 499,260          | 485,275          | (13,985)              | -2.8%        |
| A553-470-00-36211                               | INTR-MPS S/A LOAN PAYMENT | 12,364           | 12,364           | 11,591           | (773)                 | -6.3%        |
| A553-470-00-36285                               | M P S S/A LOAN PAYMENT    | 25,562           | 25,562           | 26,335           | 773                   | 3.0%         |
| A553-470-00-39999                               | FROM RESERVES             | 136,995          | 136,995          | 137,748          | 753                   | 0.5%         |
| <b>SPEC ASSM'T BOND 2010A REVENUES</b>          |                           | <b>1,120,394</b> | <b>1,120,394</b> | <b>1,100,806</b> | <b>(19,588)</b>       | <b>-1.7%</b> |
| A553-470-00-46010                               | BOND PRINCIPAL            | 645,000          | 645,000          | 635,000          | (10,000)              | -1.6%        |
| A553-470-00-46110                               | BOND INTEREST             | 474,894          | 474,894          | 465,306          | (9,588)               | -2.0%        |
| A553-470-00-46200                               | FISCAL AGENTS' FEES       | 500              | 500              | 500              | -                     | -            |
| <b>SPEC ASSM'T BOND 2010A EXPENDITURES</b>      |                           | <b>1,120,394</b> | <b>1,120,394</b> | <b>1,100,806</b> | <b>(19,588)</b>       | <b>-1.7%</b> |
| A554-470-00-31010                               | AD VALOREM TAXES          | 57,000           | 57,000           | 58,000           | 1,000                 | 1.8%         |
| A554-470-00-36101                               | COUNTY PRINC & INTEREST   | 172,900          | 172,900          | 161,050          | (11,850)              | -6.9%        |
| A554-470-00-39999                               | FROM RESERVES             | 52,140           | 52,140           | 48,238           | (3,902)               | -7.5%        |
| <b>SPEC ASSM'T BOND 2010D REVENUES</b>          |                           | <b>282,040</b>   | <b>282,040</b>   | <b>267,288</b>   | <b>(14,752)</b>       | <b>-5.2%</b> |
| A554-470-00-46010                               | BOND PRINCIPAL            | 230,000          | 230,000          | 220,000          | (10,000)              | -4.3%        |
| A554-470-00-46110                               | BOND INTEREST             | 51,290           | 51,290           | 46,788           | (4,502)               | -8.8%        |
| A554-470-00-46200                               | FISCAL AGENTS' FEES       | 750              | 750              | 500              | (250)                 | -33.3%       |
| <b>SPEC ASSM'T BOND 2010D EXPENDITURES</b>      |                           | <b>282,040</b>   | <b>282,040</b>   | <b>267,288</b>   | <b>(14,752)</b>       | <b>-5.2%</b> |
| A555-470-00-31010                               | AD VALOREM TAXES          | 75,000           | 75,000           | 100,000          | 25,000                | 33.3%        |
| A555-470-00-36101                               | COUNTY PRINC & INTEREST   | 370,000          | 370,000          | 205,800          | (164,200)             | -44.4%       |
| A555-470-00-39999                               | FROM RESERVES             | -                | -                | 111,600          | 111,600               | -            |
| <b>SPEC ASSM'T BOND 2011A REVENUES</b>          |                           | <b>445,000</b>   | <b>445,000</b>   | <b>417,400</b>   | <b>(27,600)</b>       | <b>-6.2%</b> |
| A555-470-00-46010                               | BOND PRINCIPAL            | -                | -                | 285,000          | 285,000               | -            |
| A555-470-00-46110                               | BOND INTEREST             | 134,750          | 134,750          | 131,900          | (2,850)               | -2.1%        |
| A555-470-00-46200                               | FISCAL AGENTS' FEES       | 750              | 750              | 500              | (250)                 | -33.3%       |
| A555-470-00-49999                               | TO RESERVES               | 309,500          | 309,500          | -                | (309,500)             | -100.0%      |
| <b>SPEC ASSM'T BOND 2011A EXPENDITURES</b>      |                           | <b>445,000</b>   | <b>445,000</b>   | <b>417,400</b>   | <b>(27,600)</b>       | <b>-6.2%</b> |
| A556-470-00-31010                               | AD VALOREM TAXES          | 14,000           | 14,000           | 14,000           | -                     | -            |

| Account                                    | Description                  | 2013 Budget      |                  | 2014 Budget      | 2014 to 2013 Original |               |
|--|------------------------------|------------------|------------------|------------------|-----------------------|---------------|
|  |                              | Original         | Current          |                  | Increase (Decrease)   | % Chg         |
| A556-470-00-36101                          | COUNTY PRINC & INTEREST      | 98,600           | 98,600           | 65,450           | (33,150)              | -33.6%        |
| A556-470-00-39999                          | FROM RESERVES                | 2,970            | 2,970            | 45,485           | 42,515                | 1431.5%       |
| <b>SPEC ASSM'T BOND 2011B REVENUES</b>     |                              | <b>115,570</b>   | <b>115,570</b>   | <b>124,935</b>   | <b>9,365</b>          | <b>8.1%</b>   |
| A556-470-00-46010                          | BOND PRINCIPAL               | 100,000          | 100,000          | 110,000          | 10,000                | 10.0%         |
| A556-470-00-46110                          | BOND INTEREST                | 15,070           | 15,070           | 14,435           | (635)                 | -4.2%         |
| A556-470-00-46200                          | FISCAL AGENTS' FEES          | 500              | 500              | 500              | -                     | -             |
| <b>SPEC ASSM'T BOND 2011B EXPENDITURES</b> |                              | <b>115,570</b>   | <b>115,570</b>   | <b>124,935</b>   | <b>9,365</b>          | <b>8.1%</b>   |
| A557-470-00-31010                          | AD VALOREM TAXES             | 200,000          | 200,000          | 200,000          | -                     | -             |
| A557-470-00-36101                          | COUNTY PRINC & INTEREST      | 400,000          | 400,000          | 243,800          | (156,200)             | -39.1%        |
| A557-470-00-39202                          | TRANSFER FROM WASTEWATER     | 180,000          | 180,000          | 180,000          | -                     | -             |
| A557-470-00-39203                          | TRANSFER FROM STORMWATER     | 200,000          | 200,000          | 200,000          | -                     | -             |
| A557-470-00-39204                          | TRANSFER FROM CAPITAL IMPROV | 526,000          | 526,000          | 526,000          | -                     | -             |
| A557-470-00-39999                          | FROM RESERVES                | -                | -                | 143,506          | 143,506               | -             |
| <b>SPEC ASSM'T BOND 2011C REVENUES</b>     |                              | <b>1,506,000</b> | <b>1,506,000</b> | <b>1,493,306</b> | <b>(12,694)</b>       | <b>-0.8%</b>  |
| A557-470-00-46010                          | BOND PRINCIPAL               | -                | -                | 880,000          | 880,000               | -             |
| A557-470-00-46110                          | BOND INTEREST                | 734,054          | 734,054          | 612,806          | (121,248)             | -16.5%        |
| A557-470-00-46200                          | FISCAL AGENTS' FEES          | 500              | 500              | 500              | -                     | -             |
| A557-470-00-49999                          | TO RESERVES                  | 771,446          | 771,446          | -                | (771,446)             | -100.0%       |
| <b>SPEC ASSM'T BOND 2011C EXPENDITURES</b> |                              | <b>1,506,000</b> | <b>1,506,000</b> | <b>1,493,306</b> | <b>(12,694)</b>       | <b>-0.8%</b>  |
| A558-470-00-31010                          | AD VALOREM TAXES             | -                | -                | 126,400          | 126,400               | -             |
| A558-470-00-36101                          | COUNTY PRINC & INTEREST      | -                | -                | 465,575          | 465,575               | -             |
| <b>SPEC ASSM'T BOND 2012C EXPENDITURES</b> |                              | <b>-</b>         | <b>-</b>         | <b>591,975</b>   | <b>591,975</b>        | <b>-</b>      |
| A558-470-00-46110                          | BOND INTEREST                | -                | -                | 159,866          | 159,866               | -             |
| A558-470-00-46200                          | FISCAL AGENTS' FEES          | -                | -                | 500              | 500                   | -             |
| A558-470-00-49999                          | TO RESERVES                  | -                | -                | 431,609          | 431,609               | -             |
| <b>SPEC ASSM'T BOND 2012C EXPENDITURES</b> |                              | <b>-</b>         | <b>-</b>         | <b>591,975</b>   | <b>591,975</b>        | <b>-</b>      |
| A560-470-00-31010                          | AD VALOREM TAXES             | 100,000          | 100,000          | 400,000          | 300,000               | 300.0%        |
| A560-470-00-36101                          | COUNTY PRINC & INTEREST      | -                | -                | 378,638          | 378,638               | -             |
| <b>SPEC ASSM'T BOND 2012F EXPENDITURES</b> |                              | <b>100,000</b>   | <b>100,000</b>   | <b>778,638</b>   | <b>678,638</b>        | <b>678.6%</b> |
| A560-470-00-46010                          | BOND PRINCIPAL               | -                | -                | 45,000           | 45,000                | -             |
| A560-470-00-46110                          | BOND INTEREST                | -                | -                | 314,188          | 314,188               | -             |
| A560-470-00-46200                          | FISCAL AGENTS' FEES          | -                | -                | 500              | 500                   | -             |
| A560-470-00-49999                          | TO RESERVES                  | 100,000          | 100,000          | 418,950          | 318,950               | 319.0%        |
| <b>SPEC ASSM'T BOND 2012F EXPENDITURES</b> |                              | <b>100,000</b>   | <b>100,000</b>   | <b>778,638</b>   | <b>678,638</b>        | <b>678.6%</b> |
| A705-499-70-33404                          | STATE - PERA AID             | 1,130            | 1,130            | 1,130            | -                     | -             |
| A705-499-70-36210                          | INTEREST EARNINGS            | 10,000           | 10,000           | 10,000           | -                     | -             |
| A705-499-70-38400                          | SERVICE CHARGES              | 880,000          | 880,000          | 940,000          | 60,000                | 6.8%          |
| A705-499-70-39999                          | FROM RESERVES                | 89,400           | 89,400           | 2,819            | (86,581)              | -96.8%        |
| <b>INFORMATION TECHNOLOGY REVENUES</b>     |                              | <b>980,530</b>   | <b>980,530</b>   | <b>953,949</b>   | <b>(26,581)</b>       | <b>-2.7%</b>  |
| A705-499-70-41010                          | FULL-TIME EMPLOYEES-REGULAR  | 364,911          | 304,911          | 374,960          | 10,049                | 2.8%          |
| A705-499-70-41020                          | FULL-TIME EMPLOYEES-OVERTIME | 6,000            | 6,000            | 6,000            | -                     | -             |
| A705-499-70-41210                          | PERA CONTRIBUTIONS           | 26,891           | 26,891           | 28,094           | 1,203                 | 4.5%          |
| A705-499-70-41220                          | FICA CONTRIBUTIONS           | 28,375           | 28,375           | 29,143           | 768                   | 2.7%          |
| A705-499-70-41310                          | HEALTH INSURANCE             | 52,579           | 52,579           | 54,900           | 2,321                 | 4.4%          |
| A705-499-70-41330                          | LIFE INSURANCE               | 325              | 325              | 325              | -                     | -             |
| A705-499-70-41510                          | WORKER'S COMPENSATION        | 3,115            | 3,115            | 3,360            | 245                   | 7.9%          |

| Account                                    | Description                   | 2013 Budget       |                     | 2014 Budget       | 2014 to 2013 Original |              |
|--|-------------------------------|-------------------|---------------------|-------------------|-----------------------|--------------|
|  |                               | Original          | Current             |                   | Increase (Decrease)   | % Chg        |
| A705-499-70-42080                          | OFFICE SUPPLIES               | 300               | 300                 | 300               | -                     | -            |
| A705-499-70-42120                          | MOTOR FUELS                   | 500               | 500                 | 500               | -                     | -            |
| A705-499-70-42190                          | OPERATING SUPPLIES            | 14,000            | 14,000              | 14,000            | -                     | -            |
| A705-499-70-42400                          | SMALL TOOLS & MINOR EQUIPMENT | 3,500             | 3,500               | 3,500             | -                     | -            |
| A705-499-70-43100                          | PROFESSIONAL SERVICES         | 1,000             | 1,000               | 1,000             | -                     | -            |
| A705-499-70-43105                          | WEB SITE                      | 3,000             | 3,000               | 3,000             | -                     | -            |
| A705-499-70-43210                          | TELEPHONE SERVICES            | 8,000             | 8,000               | 8,000             | -                     | -            |
| A705-499-70-43220                          | POSTAGE                       | 400               | 400                 | 400               | -                     | -            |
| A705-499-70-43260                          | INTERNET/DATA CIRCUITS        | 27,000            | 27,000              | 27,000            | -                     | -            |
| A705-499-70-43340                          | SOFTWARE                      | 20,000            | 20,000              | 20,000            | -                     | -            |
| A705-499-70-43610                          | GENERAL LIABILITY             | 959               | 959                 | 901               | (58)                  | -6.0%        |
| A705-499-70-43630                          | AUTOMOBILE INSURANCE          | 155               | 155                 | 152               | (3)                   | -1.9%        |
| A705-499-70-44040                          | MACH & EQUIP-REPAIR & MTCE    | 40,000            | 40,000              | 40,000            | -                     | -            |
| A705-499-70-44041                          | SOFTWARE MAINTENANCE          | 142,500           | 202,500             | 202,500           | 60,000                | 42.1%        |
| A705-499-70-44190                          | CITY EQUIPMENT RENTAL         | 2,270             | 2,270               | 2,270             | -                     | -            |
| A705-499-70-44370                          | TRAVEL, TRAINING, CONFERENCES | 4,750             | 4,750               | 4,750             | -                     | -            |
| A705-499-70-45400                          | MACHINERY AND EQUIPMENT       | 230,000           | 230,000             | 128,894           | (101,106)             | -44.0%       |
| <b>INFORMATION TECHNOLOGY EXPENDITURES</b> |                               | <b>980,530</b>    | <b>980,530</b>      | <b>953,949</b>    | <b>(26,581)</b>       | <b>-2.7%</b> |
| A710-400-00-36280                          | INSURANCE PREMIUM SETTLEMENTS | 38,000            | 38,000              | 38,000            | -                     | -            |
| <b>SELF INSURANCE REVENUES</b>             |                               | <b>38,000</b>     | <b>38,000</b>       | <b>38,000</b>     | <b>-</b>              | <b>-</b>     |
| A710-400-00-43609                          | INSURANCE AGENTS FEE          | 18,000            | 18,000              | 18,000            | -                     | -            |
| A710-400-27-43610                          | 2014 LIABILITY INSURANCE      | 20,000            | 20,000              | 20,000            | -                     | -            |
| <b>SELF INSURANCE EXPENDITURES</b>         |                               | <b>38,000</b>     | <b>38,000</b>       | <b>38,000</b>     | <b>-</b>              | <b>-</b>     |
| <b>TOTAL ADMINISTRATION REVENUES</b>       |                               | <b>35,883,470</b> | <b>\$36,222,470</b> | <b>37,458,370</b> | <b>\$1,574,900</b>    | <b>4.4%</b>  |
| <b>TOTAL ADMINISTRATION EXPENDITURES</b>   |                               | <b>21,043,655</b> | <b>\$21,262,345</b> | <b>21,703,675</b> | <b>\$660,020</b>      | <b>3.1%</b>  |



**CITY OF MOORHEAD  
2013 - 2014 BUDGET COMPARISON  
ENGINEERING DEPARTMENT**

| <u>Acct #</u> |                              | <u>2013<br/>BUDGET</u> | <u>2014<br/>BUDGET</u> | <u>INCREASE<br/>(DECREASE)</u> |
|---------------|------------------------------|------------------------|------------------------|--------------------------------|
|               | <u>Engineering Division:</u> |                        |                        |                                |
| A100-430-00   | Engineering Services         | 1,414,228              | 1,547,710              | 133,482                        |
| A600 Fund     | Storm Water                  | 2,346,052              | 2,415,422              | 69,370                         |
| A601 Fund     | Wastewater Treatment         | 6,700,598              | 6,949,183              | 248,585                        |
|               |                              | <u>10,460,878</u>      | <u>10,912,315</u>      | <u>451,437</u>                 |
|               | <u>Capital: *</u>            |                        |                        |                                |
| A401-430-00   | Permanent Improvement        | -                      | 251,925                | 251,925                        |
| A415-430-00   | CI - Engineering             | 47,000                 | 100,000                | 53,000                         |
|               |                              | <u>47,000</u>          | <u>351,925</u>         | <u>304,925</u>                 |
|               | Total Engineering Department | <u>10,507,878</u>      | <u>11,264,240</u>      | <u>756,362</u>                 |



**CITY OF MOORHEAD  
2014 DETAIL BUDGET  
ENGINEERING**

| Account                         | Description                   | 2013 Budget      |                  | 2014 Budget      | 2014 to 2013 Original |               |
|---------------------------------|-------------------------------|------------------|------------------|------------------|-----------------------|---------------|
|                                 |                               | Original         | Current          |                  | Increase (Decrease)   | % Chg         |
| A100-430-00-32263               | SIDEWALK & DRIVEWAY PERMITS   | 5,000            | 5,000            | 5,000            | -                     | -             |
| A100-430-00-32264               | STREET CUTTING PERMITS        | 30,000           | 30,000           | 30,000           | -                     | -             |
| A100-430-00-34120               | PLANS & SPECS                 | 500              | 500              | 500              | -                     | -             |
| A100-430-00-34305               | ENGINEERING SERVICES-PI FUND  | 20,000           | 20,000           | 20,000           | -                     | -             |
| A100-430-00-34306               | ENGINEERING SERVICES-PIR FUND | 400,000          | 400,000          | 215,000          | (185,000)             | -46.3%        |
| A100-430-00-39999               | FROM RESERVES                 | -                | 103,000          | 25,000           | 25,000                | -             |
| A100-430-00-33620               | CLAY COUNTY                   | -                | 95,000           | -                | -                     | -             |
| <b>GENERAL FUND REVENUES</b>    |                               | <b>455,500</b>   | <b>653,500</b>   | <b>295,500</b>   | <b>(160,000)</b>      | <b>-35.1%</b> |
| A100-430-00-41010               | FULL-TIME EMPLOYEES-REGULAR   | 769,927          | 694,997          | 796,653          | 26,726                | 3.5%          |
| A100-430-00-41020               | FULL-TIME EMPLOYEES-OVERTIME  | 17,680           | 17,680           | 17,680           | -                     | -             |
| A100-430-00-41040               | TEMPORARY EMPLOYEES-REGULAR   | 48,616           | 48,616           | 70,000           | 21,384                | 44.0%         |
| A100-430-00-41050               | TEMPORARY EMPLOYEES-OVERTIME  | 3,000            | 3,000            | 3,000            | -                     | -             |
| A100-430-00-41120               | LONGEVITY AND EDUCATIONAL     | 1,750            | 1,750            | 1,870            | 120                   | 6.9%          |
| A100-430-00-41210               | PERA CONTRIBUTIONS            | 58,320           | 58,320           | 61,256           | 2,936                 | 5.0%          |
| A100-430-00-41220               | FICA CONTRIBUTIONS            | 65,837           | 65,837           | 67,882           | 2,045                 | 3.1%          |
| A100-430-00-41310               | HEALTH INSURANCE              | 118,549          | 118,549          | 133,322          | 14,773                | 12.5%         |
| A100-430-00-41330               | LIFE INSURANCE                | 520              | 520              | 520              | -                     | -             |
| A100-430-00-41510               | WORKER'S COMPENSATION         | 5,418            | 5,418            | 5,866            | 448                   | 8.3%          |
| A100-430-00-42020               | DUPLICATING & COPYING         | 8,000            | 8,000            | 7,600            | (400)                 | -5.0%         |
| A100-430-00-42080               | OFFICE SUPPLIES               | 4,000            | 4,000            | 3,588            | (412)                 | -10.3%        |
| A100-430-00-42120               | MOTOR FUELS                   | 19,170           | 19,170           | 18,211           | (959)                 | -5.0%         |
| A100-430-00-42190               | OPERATING SUPPLIES            | 6,650            | 6,650            | 6,009            | (641)                 | -9.6%         |
| A100-430-00-43090               | ELECTRONIC DATA PROCESSING    | 92,301           | 92,301           | 98,762           | 6,461                 | 7.0%          |
| A100-430-00-43100               | PROFESSIONAL SERVICES         | 80,325           | 163,255          | 73,134           | (7,191)               | -9.0%         |
| A100-430-00-43108               | FM DIVERSION AUTHORITY        | -                | 466,600          | -                | -                     | -             |
| A100-430-00-43210               | TELEPHONE SERVICES            | 8,100            | 8,100            | 7,645            | (455)                 | -5.6%         |
| A100-430-00-43220               | POSTAGE                       | 4,500            | 4,500            | 4,275            | (225)                 | -5.0%         |
| A100-430-00-43260               | INTERNET/DATA CIRCUITS        | 625              | 625              | 625              | -                     | -             |
| A100-430-00-43540               | PRINTING                      | 500              | 500              | 475              | (25)                  | -5.0%         |
| A100-430-00-43610               | GENERAL LIABILITY             | 5,773            | 5,773            | 52,869           | 47,096                | 815.8%        |
| A100-430-00-43630               | AUTOMOBILE INSURANCE          | 1,108            | 1,108            | 1,171            | 63                    | 5.7%          |
| A100-430-00-44040               | MACH & EQUIP-REPAIR & MTCE    | 10,000           | 10,000           | 9,957            | (43)                  | -0.4%         |
| A100-430-00-44041               | SOFTWARE MAINTENANCE          | 6,800            | 6,800            | 6,800            | -                     | -             |
| A100-430-00-44050               | QUIET ZONE-REPAIR & MTCE      | 50,000           | 50,000           | 47,500           | (2,500)               | -5.0%         |
| A100-430-00-44190               | CITY EQUIPMENT RENTAL         | 8,769            | 8,769            | 8,769            | -                     | -             |
| A100-430-00-44195               | CITY RADIO SYSTEM RENTAL      | 690              | 690              | 687              | (3)                   | -0.4%         |
| A100-430-00-44330               | DUES AND SUBSCRIPTIONS        | 3,000            | 3,000            | 3,000            | -                     | -             |
| A100-430-00-44370               | TRAVEL, TRAINING, CONFERENCES | 14,250           | 14,250           | 13,537           | (713)                 | -5.0%         |
| A100-430-00-44385               | CREDIT CARD SERVICE CHARGES   | 50               | 50               | 47               | (3)                   | -6.0%         |
| A100-430-00-47201               | TRANSFER TO CI                | -                | -                | 25,000           | 25,000                | -             |
| <b>ENGINEERING EXPENDITURES</b> |                               | <b>1,414,228</b> | <b>1,888,828</b> | <b>1,547,710</b> | <b>133,482</b>        | <b>9.4%</b>   |

| Account                                   | Description                    | 2013 Budget |           | 2014 Budget | 2014 to 2013 Original |         |
|---|--------------------------------|-------------|-----------|-------------|-----------------------|---------|
|   |                                | Original    | Current   |             | Increase (Decrease)   | % Chg   |
| A401-430-00-33418                         | MUNICIPAL STATE AID-MAINTENANC | -           | -         | 251,925     | 251,925               | -       |
| <b>PERMANENT IMPROVEMENT REVENUES</b>     |                                | -           | -         | 251,925     | 251,925               | -       |
| A401-400-00-44390                         | UNALLOCATED MISCELLANEOUS      | -           | -         | 101,925     | 101,925               | -       |
| A401-430-00-44030                         | IMPROVEMENTS OTHER THAN BLDGS  | -           | -         | 100,000     | 100,000               | -       |
| A401-430-00-44050                         | INFRASTRUCTURE MAINTENANCE     | -           | -         | 50,000      | 50,000                | -       |
| <b>PERMANENT IMPROVEMENT EXPENDITURES</b> |                                | -           | -         | 251,925     | 251,925               | -       |
| A409-494-00-39201                         | TRANSFER - GENERAL             | -           | 51,000    | -           | -                     | -       |
| <b>PRE FLOOD DISASTER REVENUES</b>        |                                | -           | 51,000    | -           | -                     | -       |
| A409-494-00-44030                         | IMPROVEMENTS OTHER THAN BLDGS  | -           | 15,000    | -           | -                     | -       |
| A409-494-00-44180                         | RENTALS                        | -           | 36,000    | -           | -                     | -       |
| <b>PRE FLOOD DISASTER EXPENDITURES</b>    |                                | -           | 51,000    | -           | -                     | -       |
| A415-430-00-39201                         | TRANSFER - GENERAL             | -           | -         | 25,000      | 25,000                | -       |
| <b>CAPITAL IMPROVEMENT REVENUES</b>       |                                | -           | -         | 25,000      | 25,000                | -       |
| A415-430-00-43100                         | PROFESSIONAL SERVICES          | 20,000      | 58,914    | -           | (20,000)              | -100.0% |
| A415-430-00-45400                         | MACHINERY & EQUIPMENT          | 27,000      | 44,493    | 100,000     | 73,000                | 270.4%  |
| <b>CI - ENGINEERING EXPENDITURES</b>      |                                | 47,000      | 103,407   | 100,000     | 53,000                | 112.8%  |
| A600-494-00-33422                         | BRRVWD DITCH MAINTENANCE       | 44,000      | 44,000    | 54,025      | 10,025                | 22.8%   |
| A600-494-00-36210                         | INTEREST EARNINGS              | 10,000      | 10,000    | 10,000      | -                     | -       |
| A600-494-00-37010                         | SERVICE CHARGES-COMMERCIAL     | 538,324     | 538,324   | 560,529     | 22,205                | 4.1%    |
| A600-494-00-37011                         | SERVICE CHARGES-INDUSTRIAL     | 4,043       | 4,043     | 4,411       | 368                   | 9.1%    |
| A600-494-00-37013                         | SERVICE CHARGES-RESIDENTIAL    | 1,744,685   | 1,744,685 | 1,774,457   | 29,772                | 1.7%    |
| A600-494-00-37050                         | CONNECTION CHARGES             | 5,000       | 5,000     | 12,000      | 7,000                 | 140.0%  |
| A600-494-00-39999                         | FROM RESERVES                  | -           | 88,500    | -           | -                     | -       |
| <b>STORM WATER REVENUES</b>               |                                | 2,346,052   | 2,434,552 | 2,415,422   | 69,370                | 3.0%    |
| A600-494-00-41010                         | FULL-TIME EMPLOYEES-REGULAR    | 106,469     | 106,469   | 111,053     | 4,584                 | 4.3%    |
| A600-494-00-41020                         | FULL-TIME EMPLOYEES-OVERTIME   | 1,010       | 1,010     | 1,010       | -                     | -       |
| A600-494-00-41040                         | TEMPORARY EMPLOYEES-REGULAR    | 28,630      | 28,630    | 28,630      | -                     | -       |
| A600-494-00-41210                         | PERA CONTRIBUTIONS             | 8,792       | 8,792     | 9,264       | 472                   | 5.4%    |
| A600-494-00-41220                         | FICA CONTRIBUTIONS             | 10,412      | 10,412    | 10,763      | 351                   | 3.4%    |
| A600-494-00-41310                         | HEALTH INSURANCE               | 13,213      | 13,213    | 13,796      | 583                   | 4.4%    |
| A600-494-00-41330                         | LIFE INSURANCE                 | 71          | 71        | 71          | -                     | -       |
| A600-494-00-41510                         | WORKER'S COMPENSATION          | 2,983       | 2,983     | 3,206       | 223                   | 7.5%    |
| A600-494-00-42080                         | OFFICE SUPPLIES                | 550         | 550       | 550         | -                     | -       |
| A600-494-00-42120                         | MOTOR FUELS                    | 13,000      | 13,000    | 13,000      | -                     | -       |
| A600-494-00-42130                         | LUBRICANTS AND ADDITIVES       | 1,000       | 1,000     | 1,000       | -                     | -       |
| A600-494-00-42190                         | OPERATING SUPPLIES             | 8,871       | 8,871     | 10,612      | 1,741                 | 19.6%   |
| A600-494-00-42195                         | SAFETY SUPPLIES                | 2,601       | 2,601     | 2,653       | 52                    | 2.0%    |
| A600-494-00-42400                         | SMALL TOOLS & MINOR EQUIPMENT  | 3,182       | 3,182     | 3,246       | 64                    | 2.0%    |
| A600-494-00-43076                         | PAYMENTS TO COUNTY TREASURER   | 150,000     | 150,000   | 150,000     | -                     | -       |
| A600-494-00-43090                         | ELECTRONIC DATA PROCESSING     | 4,400       | 4,400     | 4,708       | 308                   | 7.0%    |
| A600-494-00-43100                         | PROFESSIONAL SERVICES          | 88,800      | 158,205   | 75,570      | (13,230)              | -14.9%  |
| A600-494-00-43140                         | PERMIT FEES                    | 1,500       | 1,500     | 1,500       | -                     | -       |
| A600-494-00-43210                         | TELEPHONE SERVICES             | 8,160       | 8,160     | 8,323       | 163                   | 2.0%    |
| A600-494-00-43260                         | INTERNET/DATA CIRCUITS         | 550         | 550       | 550         | -                     | -       |
| A600-494-00-43540                         | PRINTING                       | 600         | 600       | 600         | -                     | -       |

| Account                              | Description                       | 2013 Budget      |                  | 2014 Budget      | 2014 to 2013 Original |             |
|--------------------------------------|-----------------------------------|------------------|------------------|------------------|-----------------------|-------------|
|                                      |                                   | Original         | Current          |                  | Increase (Decrease)   | % Chg       |
| A600-494-00-43610                    | GENERAL LIABILITY                 | 21,750           | 21,750           | 20,382           | (1,368)               | -6.3%       |
| A600-494-00-43630                    | AUTOMOBILE INSURANCE              | 501              | 501              | 481              | (20)                  | -4.0%       |
| A600-494-00-43860                    | UTILITIES                         | 93,613           | 93,613           | 94,222           | 609                   | 0.7%        |
| A600-494-00-44021                    | LIFT STATION-REPAIR & MTCE        | 60,000           | 60,000           | 58,572           | (1,428)               | -2.4%       |
| A600-494-00-44030                    | IMPROVEMENTS OTHER THAN BLDGS     | 7,191            | 7,191            | 6,940            | (251)                 | -3.5%       |
| A600-494-00-44031                    | GENERAL SEWER-REPAIR & MTCE       | 179,957          | 179,957          | 166,911          | (13,046)              | -7.2%       |
| A600-494-00-44040                    | MACH & EQUIP-REPAIR & MTCE        | 35,000           | 35,000           | 34,563           | (437)                 | -1.2%       |
| A600-494-00-44041                    | TELEVISIONING SEWER-REPAIR & MTCE | 2,625            | 2,625            | 9,803            | 7,178                 | 273.4%      |
| A600-494-00-44180                    | RENTALS                           | 220              | 220              | 220              | -                     | -           |
| A600-494-00-44190                    | CITY EQUIPMENT RENTAL             | 38,771           | 38,771           | 39,549           | 778                   | 2.0%        |
| A600-494-00-44195                    | CITY RADIO SYSTEM RENTAL          | 1,390            | 1,390            | 1,091            | (299)                 | -21.5%      |
| A600-494-00-44330                    | DUES AND SUBSCRIPTIONS            | 1,890            | 1,890            | 1,890            | -                     | -           |
| A600-494-00-44370                    | TRAVEL, TRAINING, CONFERENCES     | 4,400            | 4,400            | 4,400            | -                     | -           |
| A600-494-00-44395                    | COLLECTION AND BILLING            | 87,400           | 87,400           | 87,318           | (82)                  | -0.1%       |
| A600-494-00-45300                    | IMPROVEMENTS OTHER THAN BLDGS     | 410,000          | 410,000          | 540,000          | 130,000               | 31.7%       |
| A600-494-00-45400                    | MACHINERY AND EQUIPMENT           | 126,000          | 126,000          | 66,000           | (60,000)              | -47.6%      |
| A600-494-00-47200                    | TRANSFER - GENERAL                | 117,100          | 117,100          | 120,700          | 3,600                 | 3.1%        |
| A600-494-00-47201                    | TRANSFER - GOLF COURSE            | 58,250           | 58,250           | 58,250           | -                     | -           |
| A600-494-00-47204                    | TRANSFER - S/A DEBT               | 645,200          | 645,200          | 630,952          | (14,248)              | -2.2%       |
| A600-494-00-47205                    | TRANSFER - PRE FLOOD DISASTER     | -                | 51,000           | -                | -                     | -           |
| A600-494-00-49999                    | TO RESERVES                       | -                | -                | 23,073           | 23,073                | -           |
| <b>STORM WATER EXPENDITURES</b>      |                                   | <b>2,346,052</b> | <b>2,466,457</b> | <b>2,415,422</b> | <b>69,370</b>         | <b>3.0%</b> |
| A601-494-50-33404                    | STATE - PERA AID                  | 3,870            | 3,870            | -                | (3,870)               | -100.0%     |
| A601-494-50-34303                    | LAB SERVICE/HAULED WATER FEES     | 40,000           | 40,000           | 40,000           | -                     | -           |
| A601-494-50-36101                    | SPEC ASSMT INTEREST CERTIFIED     | 350,313          | 350,313          | 262,887          | (87,426)              | -25.0%      |
| A601-494-50-36210                    | INTEREST EARNINGS                 | 100,000          | 100,000          | 100,000          | -                     | -           |
| A601-494-50-36221                    | LAND LEASE                        | 28,560           | 28,560           | 39,440           | 10,880                | 38.1%       |
| A601-494-50-37010                    | SERVICE CHARGES-COMMERCIAL        | 579,027          | 579,027          | 700,727          | 121,700               | 21.0%       |
| A601-494-50-37011                    | SERVICE CHARGES-INDUSTRIAL        | 789,952          | 789,952          | 907,507          | 117,555               | 14.9%       |
| A601-494-50-37012                    | SERVICE CHARGES-DILWORTH          | 316,955          | 316,955          | 247,559          | (69,396)              | -21.9%      |
| A601-494-50-37013                    | SERVICE CHARGES-RESIDENTIAL       | 3,905,822        | 3,905,822        | 4,348,173        | 442,351               | 11.3%       |
| A601-494-50-37020                    | SERV CHG-SMP PMP/DRAIN REHAB P    | 18,000           | 18,000           | 18,000           | -                     | -           |
| A601-494-50-37050                    | CONNECTION CHARGES                | 50,000           | 50,000           | 40,000           | (10,000)              | -20.0%      |
| A601-494-50-39999                    | FROM RESERVES                     | 518,099          | 833,099          | 244,890          | (273,209)             | -52.7%      |
| <b>WASTEWATER TREATMENT REVENUES</b> |                                   | <b>6,700,598</b> | <b>7,015,598</b> | <b>6,949,183</b> | <b>248,585</b>        | <b>3.7%</b> |
| A601-494-50-41010                    | FULL-TIME EMPLOYEES-REGULAR       | 885,928          | 885,928          | 899,226          | 13,298                | 1.5%        |
| A601-494-50-41020                    | FULL-TIME EMPLOYEES-OVERTIME      | 22,890           | 22,890           | 22,890           | -                     | -           |
| A601-494-50-41040                    | TEMPORARY EMPLOYEES-REGULAR       | 19,096           | 19,096           | 19,096           | -                     | -           |
| A601-494-50-41210                    | PERA CONTRIBUTIONS                | 66,390           | 66,390           | 68,483           | 2,093                 | 3.2%        |
| A601-494-50-41220                    | FICA CONTRIBUTIONS                | 70,985           | 70,985           | 72,003           | 1,018                 | 1.4%        |
| A601-494-50-41310                    | HEALTH INSURANCE                  | 112,312          | 112,312          | 130,495          | 18,183                | 16.2%       |
| A601-494-50-41330                    | LIFE INSURANCE                    | 682              | 682              | 682              | -                     | -           |
| A601-494-50-41510                    | WORKER'S COMPENSATION             | 27,732           | 27,732           | 27,336           | (396)                 | -1.4%       |
| A601-494-50-42020                    | DUPLICATING & COPYING             | 110              | 110              | 110              | -                     | -           |
| A601-494-50-42080                    | OFFICE SUPPLIES                   | 4,180            | 4,180            | 4,053            | (127)                 | -3.0%       |

| Account           | Description                       | 2013 Budget |           | 2014 Budget | 2014 to 2013 Original |        |
|-------------------|-----------------------------------|-------------|-----------|-------------|-----------------------|--------|
|                   |                                   | Original    | Current   |             | Increase (Decrease)   | % Chg  |
| A601-494-50-42120 | MOTOR FUELS                       | 18,000      | 18,000    | 18,000      | -                     | -      |
| A601-494-50-42130 | LUBRICANTS AND ADDITIVES          | 6,500       | 6,500     | 6,288       | (212)                 | -3.3%  |
| A601-494-50-42140 | DIESEL FUEL-JET MACHINE           | 7,700       | 7,700     | 7,700       | -                     | -      |
| A601-494-50-42155 | NATURAL GAS - BUILDING            | 165,000     | 165,000   | 165,000     | -                     | -      |
| A601-494-50-42160 | CHEMICALS & CHEMICAL PRODUCTS     | 80,850      | 80,850    | 126,407     | 45,557                | 56.3%  |
| A601-494-50-42175 | LABORATORY SUPPLIES               | 10,275      | 10,275    | 9,610       | (665)                 | -6.5%  |
| A601-494-50-42180 | SLUDGE DISPOSAL-DIESEL FUEL       | 25,000      | 25,000    | 23,942      | (1,058)               | -4.2%  |
| A601-494-50-42190 | OPERATING SUPPLIES                | 38,930      | 38,930    | 37,468      | (1,462)               | -3.8%  |
| A601-494-50-42195 | SAFETY SUPPLIES                   | 15,000      | 15,000    | 13,738      | (1,262)               | -8.4%  |
| A601-494-50-42400 | SMALL TOOLS & MINOR EQUIPMENT     | 10,000      | 10,000    | 9,488       | (512)                 | -5.1%  |
| A601-494-50-43010 | AUDITING AND ACCOUNTING FEES      | 4,657       | 4,657     | 4,770       | 113                   | 2.4%   |
| A601-494-50-43076 | PAYMENTS TO COUNTY TREASURER      | 5,650       | 5,650     | 5,650       | -                     | -      |
| A601-494-50-43090 | ELECTRONIC DATA PROCESSING        | 87,912      | 87,912    | 94,066      | 6,154                 | 7.0%   |
| A601-494-50-43100 | PROFESSIONAL SERVICES             | 100,125     | 114,725   | 73,500      | (26,625)              | -26.6% |
| A601-494-50-43140 | PERMIT FEES                       | 20,300      | 20,300    | 20,300      | -                     | -      |
| A601-494-50-43150 | LABORATORY TESTING                | 19,620      | 19,620    | 19,620      | -                     | -      |
| A601-494-50-43210 | TELEPHONE SERVICES                | 15,000      | 15,000    | 14,202      | (798)                 | -5.3%  |
| A601-494-50-43220 | POSTAGE                           | 945         | 945       | 945         | -                     | -      |
| A601-494-50-43260 | INTERNET/DATA CIRCUITS            | 1,000       | 1,000     | 1,000       | -                     | -      |
| A601-494-50-43344 | AUTOMOBILE ALLOWANCE              | 3,600       | 3,600     | 4,600       | 1,000                 | 27.8%  |
| A601-494-50-43540 | PRINTING                          | 541         | 541       | 541         | -                     | -      |
| A601-494-50-43610 | GENERAL LIABILITY                 | 129,345     | 129,345   | 146,883     | 17,538                | 13.6%  |
| A601-494-50-43630 | AUTOMOBILE INSURANCE              | 4,245       | 4,245     | 3,923       | (322)                 | -7.6%  |
| A601-494-50-43811 | ELECTRIC-SEWAGE PLANT             | 460,125     | 460,125   | 472,778     | 12,653                | 2.7%   |
| A601-494-50-43820 | WATER                             | 10,200      | 10,200    | 10,200      | -                     | -      |
| A601-494-50-43860 | UTILITIES                         | 154,817     | 154,817   | 155,545     | 728                   | 0.5%   |
| A601-494-50-44010 | BUILDING-REPAIR & MAINTENANCE     | 88,000      | 88,000    | 84,535      | (3,465)               | -3.9%  |
| A601-494-50-44021 | SAN LIFT STATION-REPAIR & MTCE    | 110,000     | 110,000   | 99,750      | (10,250)              | -9.3%  |
| A601-494-50-44030 | IMPROVEMENTS OTHER THAN BLDGS     | 47,410      | 47,410    | 43,508      | (3,902)               | -8.2%  |
| A601-494-50-44031 | GENERAL SEWER-REPAIR & MTCE       | 198,000     | 198,000   | 196,808     | (1,192)               | -0.6%  |
| A601-494-50-44040 | MACH & EQUIP-REPAIR & MTCE        | 137,500     | 137,500   | 131,061     | (6,439)               | -4.7%  |
| A601-494-50-44041 | TELEVISIONING SEWER-REPAIR & MTCE | 32,445      | 32,445    | 30,292      | (2,153)               | -6.6%  |
| A601-494-50-44065 | ROAD REPAIR & MTCE - CITY         | 1,100       | 1,100     | 1,100       | -                     | -      |
| A601-494-50-44110 | LAND RENTAL                       | 8,855       | 8,855     | 11,935      | 3,080                 | 34.8%  |
| A601-494-50-44180 | RENTALS                           | 1,575       | 1,575     | 1,575       | -                     | -      |
| A601-494-50-44190 | CITY EQUIPMENT RENTAL             | 105,944     | 105,944   | 102,838     | (3,106)               | -2.9%  |
| A601-494-50-44195 | CITY RADIO SYSTEM RENTAL          | 8,330       | 8,330     | 5,950       | (2,380)               | -28.6% |
| A601-494-50-44330 | DUES AND SUBSCRIPTIONS            | 23,115      | 23,115    | 23,115      | -                     | -      |
| A601-494-50-44370 | TRAVEL, TRAINING, CONFERENCES     | 15,750      | 15,750    | 15,750      | -                     | -      |
| A601-494-50-44385 | ROAD REPAIR & MTCE - COUNTY       | 750         | 750       | 750         | -                     | -      |
| A601-494-50-44386 | HAZARDOUS MATERIAL DISPOSAL       | 1,500       | 1,500     | 1,500       | -                     | -      |
| A601-494-50-44395 | COLLECTION AND BILLING            | 208,660     | 208,660   | 204,507     | (4,153)               | -2.0%  |
| A601-494-50-45400 | MACHINERY AND EQUIPMENT           | 55,000      | 55,000    | 282,500     | 227,500               | 413.6% |
| A601-494-50-46010 | BOND PRINCIPAL                    | 1,718,034   | 1,718,034 | 1,844,886   | 126,852               | 7.4%   |
| A601-494-50-46110 | BOND INTEREST                     | 860,938     | 860,938   | 673,635     | (187,303)             | -21.8% |
| A601-494-50-46200 | FISCAL AGENTS' FEES               | 650         | 650       | 650         | -                     | -      |

| Account                                  | Description                   | 2013 Budget         |                     | 2014 Budget       | 2014 to 2013 Original |             |
|--|-------------------------------|---------------------|---------------------|-------------------|-----------------------|-------------|
|  |                               | Original            | Current             |                   | Increase (Decrease)   | % Chg       |
| A601-494-50-47200                        | TRANSFER - GENERAL            | 291,400             | 291,400             | 322,000           | 30,600                | 10.5%       |
| A601-494-50-47204                        | TRANSFER - S/A DEBT           | 180,000             | 180,000             | 180,000           | -                     | -           |
| A601-494-50-43040                        | LEGAL SERVICES                | -                   | 25,000              | -                 | -                     | -           |
| A601-494-50-45300                        | IMPROVEMENTS OTHER THAN BLDGS | -                   | 290,000             | -                 | -                     | -           |
| <b>WASTEWATER TREATMENT EXPENDITURES</b> |                               | <b>6,700,598</b>    | <b>7,030,198</b>    | <b>6,949,183</b>  | <b>248,585</b>        | <b>3.7%</b> |
| <b>TOTAL ENGINEERING REVENUES</b>        |                               | <b>\$9,502,150</b>  | <b>\$10,154,650</b> | <b>9,937,030</b>  | <b>\$434,880</b>      | <b>4.6%</b> |
| <b>TOTAL ENGINEERING EXPENDITURES</b>    |                               | <b>\$10,507,878</b> | <b>\$11,539,890</b> | <b>11,264,240</b> | <b>\$756,362</b>      | <b>7.2%</b> |

**CITY OF MOORHEAD  
2013 - 2014 BUDGET COMPARISON  
POLICE DEPARTMENT**

| <u>Acct #</u> |                                 | <u>2013<br/>BUDGET</u> | <u>2014<br/>BUDGET</u> | <u>INCREASE<br/>(DECREASE)</u> |
|---------------|---------------------------------|------------------------|------------------------|--------------------------------|
|               | <u>Administrative Division:</u> |                        |                        |                                |
| A100-421-10   | Administration                  | 2,058,660              | 2,141,579              | 82,919                         |
| A100-421-30   | Community Service               | 181,347                | 181,483                | 136                            |
| A100-421-90   | Grant Funded Activities         | 248,739                | 255,937                | 7,198                          |
| A703 Fund     | Radio Communications            | 381,475                | 284,977                | (96,498)                       |
|               |                                 | <u>2,870,221</u>       | <u>2,863,976</u>       | <u>(6,245)</u>                 |
|               | <u>Operations Division:</u>     |                        |                        |                                |
| A100-421-15   | Community Policing              | 135,556                | 144,604                | 9,048                          |
| A100-421-20   | Tri-College Partnership         | 11,988                 | 10,500                 | (1,488)                        |
| A100-421-21   | Investigative                   | 737,854                | 772,519                | 34,665                         |
| A100-421-23   | Patrol                          | 4,050,096              | 4,112,416              | 62,320                         |
| A100-421-24   | DARE                            | 88,486                 | 90,969                 | 2,483                          |
| A100-421-25   | Youth Services                  | 85,635                 | 89,364                 | 3,729                          |
| A100-421-26   | Bike Patrol                     | 2,700                  | 2,517                  | (183)                          |
| A100-421-27   | Tactical                        | 14,000                 | 14,701                 | 701                            |
| A100-421-28   | K-9                             | 4,400                  | 3,505                  | (895)                          |
|               |                                 | <u>5,130,715</u>       | <u>5,241,095</u>       | <u>110,380</u>                 |
|               | <u>Capital: *</u>               |                        |                        |                                |
| A415-421-00   | Capital Improvements            | 75,650                 | 79,150                 | 3,500                          |
|               | Total Police Department         | <u>\$ 8,076,586</u>    | <u>\$ 8,184,221</u>    | <u>\$ 107,635</u>              |





**CITY OF MOORHEAD  
2014 DETAIL BUDGET  
POLICE**

| Account                      | Description                    | 2013 Budget      |                  | 2014 Budget      | 2014 to 2013 Original |              |
|------------------------------|--------------------------------|------------------|------------------|------------------|-----------------------|--------------|
|                              |                                | Original         | Current          |                  | Increase (Decrease)   | % Chg        |
| A100-421-90-36230            | OTHER NONGOV'T GRANTS          | -                | 550              | -                | -                     | -            |
| A100-421-00-33416            | STATE - POLICE TRAINING REIMB  | 15,450           | 15,450           | 15,450           | -                     | -            |
| A100-421-00-33421            | STATE - POLICE INS PREM TAX    | 330,000          | 330,000          | 330,000          | -                     | -            |
| A100-421-00-33620            | COUNTY AID - 911               | 69,990           | 69,990           | 72,000           | 2,010                 | 2.9%         |
| A100-421-00-33630            | ISD #152 - SRO's               | 51,048           | -                | 51,048           | -                     | -            |
| A100-421-00-34201            | SPECIAL POLICE SERVICES        | 23,000           | 23,000           | 23,000           | -                     | -            |
| A100-421-00-34203            | ACCIDENT REPORTS               | 2,000            | 2,000            | 2,000            | -                     | -            |
| A100-421-00-34211            | LICENSE INVESTIGATION FEES     | 2,000            | 2,000            | 2,000            | -                     | -            |
| A100-421-00-34212            | IMPOUND FEES                   | 40,000           | 40,000           | 40,000           | -                     | -            |
| A100-421-00-34213            | POLICE OTHER                   | 9,000            | 9,000            | 9,000            | -                     | -            |
| A100-421-00-34214            | TOWING FEES                    | 25,000           | 25,000           | 25,000           | -                     | -            |
| A100-421-00-35101            | COURT FINES                    | 325,000          | 325,000          | 325,000          | -                     | -            |
| A100-421-00-35102            | PARKING FINES                  | 226,800          | 226,800          | 226,800          | -                     | -            |
| A100-421-00-35104            | LIQUOR VIOLATION PENALTY       | 1,000            | 1,000            | 1,000            | -                     | -            |
| A100-421-00-36292            | SALE-IMP'D VEHICLES/PROPERTY   | 36,050           | 36,050           | 36,050           | -                     | -            |
| A100-421-10-39999            | FROM RESERVES                  | -                | 75,908           | -                | -                     | -            |
| A100-421-20-36230            | CONTRIBUTIONS                  | 12,000           | 12,000           | 9,000            | (3,000)               | -25.0%       |
| A100-421-23-33630            | ISD #152 - SRO's               | -                | 51,048           | -                | -                     | -            |
| A100-421-23-39999            | FROM RESERVES                  | -                | 5,710            | -                | -                     | -            |
| A100-421-24-33630            | ISD #152 - D A R E REIMB       | 33,000           | 33,000           | 33,000           | -                     | -            |
| A100-421-25-36301            | MISCELLANEOUS                  | 3,500            | 3,500            | 3,500            | -                     | -            |
| A100-421-29-33620            | COUNTY-DRUG CASE FINES/PENALTI | 5,600            | 5,600            | 5,600            | -                     | -            |
| A100-421-90-33160            | FEDERAL GRANTS                 | 34,000           | 34,000           | 34,000           | -                     | -            |
| A100-421-90-33422            | STATE GRANTS                   | 109,010          | 109,010          | 109,010          | -                     | -            |
| <b>GENERAL FUND REVENUES</b> |                                | <b>1,353,448</b> | <b>1,435,616</b> | <b>1,352,458</b> | <b>(990)</b>          | <b>-0.1%</b> |
| A100-421-10-41010            | FULL-TIME EMPLOYEES-REGULAR    | 550,252          | 550,252          | 571,598          | 21,346                | 3.9%         |
| A100-421-10-41020            | FULL-TIME EMPLOYEES-OVERTIME   | 300              | 300              | 300              | -                     | -            |
| A100-421-10-41030            | PART-TIME EMPLOYEES-REGULAR    | 32,657           | 32,657           | 33,826           | 1,169                 | 3.6%         |
| A100-421-10-41040            | TEMPORARY EMPLOYEES-REGULAR    | 13,000           | 13,000           | 13,000           | -                     | -            |
| A100-421-10-41120            | LONGEVITY AND EDUCATIONAL      | 1,500            | 1,500            | 1,650            | 150                   | 10.0%        |
| A100-421-10-41210            | PERA CONTRIBUTIONS             | 56,332           | 56,332           | 61,769           | 5,437                 | 9.7%         |
| A100-421-10-41220            | FICA CONTRIBUTIONS             | 32,433           | 32,433           | 34,741           | 2,308                 | 7.1%         |
| A100-421-10-41310            | HEALTH INSURANCE               | 92,397           | 92,397           | 96,476           | 4,079                 | 4.4%         |
| A100-421-10-41330            | LIFE INSURANCE                 | 470              | 470              | 470              | -                     | -            |
| A100-421-10-41510            | WORKER'S COMPENSATION          | 11,171           | 11,171           | 12,264           | 1,093                 | 9.8%         |
| A100-421-10-42080            | OFFICE SUPPLIES                | 11,400           | 11,400           | 13,594           | 2,194                 | 19.2%        |
| A100-421-10-42120            | MOTOR FUELS                    | 13,770           | 13,770           | 13,081           | (689)                 | -5.0%        |
| A100-421-10-42170            | CLOTHING                       | 23,800           | 23,800           | 23,591           | (209)                 | -0.9%        |
| A100-421-10-42175            | SUPPLIES FOR FIREARMS          | 15,000           | 15,000           | 13,879           | (1,121)               | -7.5%        |
| A100-421-10-42180            | JANITOR SUPPLIES               | 6,000            | 6,000            | 5,580            | (420)                 | -7.0%        |
| A100-421-10-42185            | PARKING TICKETS                | 1,500            | 1,500            | -                | (1,500)               | -100.0%      |
| A100-421-10-42190            | OPERATING SUPPLIES             | 15,000           | 15,000           | 13,240           | (1,760)               | -11.7%       |
| A100-421-10-42400            | SMALL TOOLS & MINOR EQUIPMENT  | 2,500            | 14,500           | 2,500            | -                     | -            |

| Account  | Description                    | 2013 Budget      |                  | 2014 Budget      | 2014 to 2013 Original |               |
|--|--------------------------------|------------------|------------------|------------------|-----------------------|---------------|
|  |                                | Original         | Current          |                  | Increase (Decrease)   | % Chg         |
| A100-421-10-43050                                    | MEDICAL AND DENTAL FEES        | 4,500            | 4,500            | 4,500            | -                     | -             |
| A100-421-10-43060                                    | PERSONNEL TESTING & RECRUITMEN | 2,000            | 2,000            | 2,000            | -                     | -             |
| A100-421-10-43090                                    | ELECTRONIC DATA PROCESSING     | 294,487          | 294,487          | 315,101          | 20,614                | 7.0%          |
| A100-421-10-43100                                    | PROFESSIONAL SERVICES          | 69,550           | 69,550           | 69,550           | -                     | -             |
| A100-421-10-43105                                    | DISPATCH SERVICES              | 596,157          | 596,157          | 645,496          | 49,339                | 8.3%          |
| A100-421-10-43210                                    | TELEPHONE SERVICES             | 10,000           | 10,000           | 9,419            | (581)                 | -5.8%         |
| A100-421-10-43220                                    | POSTAGE                        | 8,420            | 8,420            | 7,999            | (421)                 | -5.0%         |
| A100-421-10-43540                                    | PRINTING                       | 3,000            | 3,000            | 2,850            | (150)                 | -5.0%         |
| A100-421-10-43610                                    | GENERAL LIABILITY              | 11,196           | 11,196           | 10,356           | (840)                 | -7.5%         |
| A100-421-10-43630                                    | AUTOMOBILE INSURANCE           | 1,194            | 1,194            | 1,377            | 183                   | 15.3%         |
| A100-421-10-43860                                    | UTILITIES                      | 50,790           | 50,790           | 49,149           | (1,641)               | -3.2%         |
| A100-421-10-44010                                    | BUILDING-REPAIR & MAINTENANCE  | 9,600            | 15,300           | 9,552            | (48)                  | -0.5%         |
| A100-421-10-44040                                    | MACH & EQUIP-REPAIR & MTCE     | 2,500            | 2,500            | 2,349            | (151)                 | -6.0%         |
| A100-421-10-44041                                    | SOFTWARE MAINTENANCE           | 26,320           | 26,320           | 19,500           | (6,820)               | -25.9%        |
| A100-421-10-44180                                    | RENTALS                        | 9,790            | 9,790            | 9,146            | (644)                 | -6.6%         |
| A100-421-10-44190                                    | CITY EQUIPMENT RENTAL          | 12,479           | 12,479           | 12,479           | -                     | -             |
| A100-421-10-44195                                    | CITY RADIO SYSTEM RENTAL       | 9,045            | 9,045            | 10,092           | 1,047                 | 11.6%         |
| A100-421-10-44330                                    | DUES AND SUBSCRIPTIONS         | 2,650            | 2,650            | 2,650            | -                     | -             |
| A100-421-10-44360                                    | TOWING CHARGES                 | 30,500           | 30,500           | 30,500           | -                     | -             |
| A100-421-10-44370                                    | TRAVEL, TRAINING, CONFERENCES  | 7,700            | 25,358           | 7,315            | (385)                 | -5.0%         |
| A100-421-10-44384                                    | CREDIT CARD SERVICE CHARGES    | 3,200            | 3,200            | 3,040            | (160)                 | -5.0%         |
| A100-421-10-44387                                    | PARKING TICKET SERVICES        | 5,600            | 5,600            | 5,600            | -                     | -             |
| A100-421-10-44390                                    | MISCELLANEOUS                  | 8,500            | 20,500           | -                | (8,500)               | -100.0%       |
| <b>POLICE ADMINISTRATION EXPENDITURES</b>            |                                | <b>2,058,660</b> | <b>2,106,018</b> | <b>2,141,579</b> | <b>82,919</b>         | <b>4.0%</b>   |
| A100-421-15-41010                                    | FULL-TIME EMPLOYEES-REGULAR    | 45,975           | 45,975           | 49,496           | 3,521                 | 7.7%          |
| A100-421-15-41210                                    | PERA CONTRIBUTIONS             | 3,333            | 3,333            | 3,651            | 318                   | 9.5%          |
| A100-421-15-41220                                    | FICA CONTRIBUTIONS             | 3,517            | 3,517            | 3,786            | 269                   | 7.6%          |
| A100-421-15-41310                                    | HEALTH INSURANCE               | 6,607            | 6,607            | 6,898            | 291                   | 4.4%          |
| A100-421-15-41330                                    | LIFE INSURANCE                 | 45               | 45               | 45               | -                     | -             |
| A100-421-15-41510                                    | WORKER'S COMPENSATION          | 386              | 386              | 437              | 51                    | 13.2%         |
| A100-421-15-42190                                    | OPERATING SUPPLIES             | 2,850            | 2,850            | 2,589            | (261)                 | -9.2%         |
| A100-421-15-43090                                    | ELECTRONIC DATA PROCESSING     | 4,400            | 4,400            | 4,708            | 308                   | 7.0%          |
| A100-421-15-43100                                    | PROFESSIONAL SERVICES          | 120              | 120              | -                | (120)                 | -100.0%       |
| A100-421-15-43210                                    | TELEPHONE SERVICES             | 550              | 550              | 515              | (35)                  | -6.4%         |
| A100-421-15-43220                                    | POSTAGE                        | 250              | 250              | 237              | (13)                  | -5.2%         |
| A100-421-15-43540                                    | PRINTING                       | 270              | 270              | 256              | (14)                  | -5.2%         |
| A100-421-15-44330                                    | DUES AND SUBSCRIPTIONS         | 45               | 45               | 45               | -                     | -             |
| A100-421-15-44370                                    | TRAVEL, TRAINING, CONFERENCES  | 500              | 500              | 475              | (25)                  | -5.0%         |
| <b>COMMUNITY POLICING EXPENDITURES</b>               |                                | <b>68,848</b>    | <b>68,848</b>    | <b>73,138</b>    | <b>4,290</b>          | <b>6.2%</b>   |
| A100-421-20-41020                                    | FULL-TIME EMPLOYEES-OVERTIME   | 10,000           | 10,000           | 8,684            | (1,316)               | -13.2%        |
| A100-421-20-41210                                    | PERA CONTRIBUTIONS             | 1,440            | 1,440            | 1,324            | (116)                 | -8.1%         |
| A100-421-20-41220                                    | FICA CONTRIBUTIONS             | 145              | 145              | 126              | (19)                  | -13.1%        |
| A100-421-20-41510                                    | WORKER'S COMPENSATION          | 403              | 403              | 366              | (37)                  | -9.2%         |
| <b>POLICE - TRI-COLLEGE PARTNERSHIP EXPENDITURES</b> |                                | <b>11,988</b>    | <b>11,988</b>    | <b>10,500</b>    | <b>(1,488)</b>        | <b>-12.4%</b> |
| A100-421-21-41010                                    | FULL-TIME EMPLOYEES-REGULAR    | 424,357          | 424,357          | 443,525          | 19,168                | 4.5%          |
| A100-421-21-41020                                    | FULL-TIME EMPLOYEES-OVERTIME   | 60,000           | 60,000           | 60,000           | -                     | -             |

| Account                                    | Description                   | 2013 Budget      |                  | 2014 Budget      | 2014 to 2013 Original |             |
|--|-------------------------------|------------------|------------------|------------------|-----------------------|-------------|
|  |                               | Original         | Current          |                  | Increase (Decrease)   | % Chg       |
| A100-421-21-41120                          | LONGEVITY AND EDUCATIONAL     | 300              | 300              | 1,250            | 950                   | 316.7%      |
| A100-421-21-41210                          | PERA CONTRIBUTIONS            | 69,747           | 69,747           | 77,039           | 7,292                 | 10.5%       |
| A100-421-21-41220                          | FICA CONTRIBUTIONS            | 7,023            | 7,023            | 7,301            | 278                   | 4.0%        |
| A100-421-21-41310                          | HEALTH INSURANCE              | 71,577           | 71,577           | 74,737           | 3,160                 | 4.4%        |
| A100-421-21-41330                          | LIFE INSURANCE                | 230              | 230              | 230              | -                     | -           |
| A100-421-21-41510                          | WORKER'S COMPENSATION         | 19,528           | 19,528           | 21,315           | 1,787                 | 9.2%        |
| A100-421-21-42120                          | MOTOR FUELS                   | 19,520           | 19,520           | 18,544           | (976)                 | -5.0%       |
| A100-421-21-42190                          | OPERATING SUPPLIES            | 6,650            | 6,650            | 5,791            | (859)                 | -12.9%      |
| A100-421-21-43100                          | PROFESSIONAL SERVICES         | 480              | 480              | 480              | -                     | -           |
| A100-421-21-43210                          | TELEPHONE SERVICES            | 5,000            | 5,000            | 4,732            | (268)                 | -5.4%       |
| A100-421-21-43610                          | GENERAL LIABILITY             | 3,426            | 3,426            | 8,336            | 4,910                 | 143.3%      |
| A100-421-21-43630                          | AUTOMOBILE INSURANCE          | 2,080            | 2,080            | 2,362            | 282                   | 13.6%       |
| A100-421-21-44040                          | MACH & EQUIP-REPAIR & MTCE    | 4,750            | 4,750            | 5,938            | 1,188                 | 25.0%       |
| A100-421-21-44190                          | CITY EQUIPMENT RENTAL         | 17,206           | 17,206           | 17,206           | -                     | -           |
| A100-421-21-44195                          | CITY RADIO SYSTEM RENTAL      | 10,400           | 10,400           | 8,676            | (1,724)               | -16.6%      |
| A100-421-21-44330                          | DUES AND SUBSCRIPTIONS        | 190              | 190              | 190              | -                     | -           |
| A100-421-21-44370                          | TRAVEL, TRAINING, CONFERENCES | 9,470            | 9,470            | 8,996            | (474)                 | -5.0%       |
| A100-421-21-44380                          | INVESTIGATIVE-TRAVEL          | 980              | 980              | 931              | (49)                  | -5.0%       |
| A100-421-21-44385                          | CONTINGENCIES                 | 4,940            | 4,940            | 4,940            | -                     | -           |
| <b>POLICE - INVESTIGATIVE EXPENDITURES</b> |                               | <b>737,854</b>   | <b>737,854</b>   | <b>772,519</b>   | <b>34,665</b>         | <b>4.7%</b> |
| A100-421-23-41010                          | FULL-TIME EMPLOYEES-REGULAR   | 2,400,173        | 2,400,173        | 2,412,234        | 12,061                | 0.5%        |
| A100-421-23-41020                          | FULL-TIME EMPLOYEES-OVERTIME  | 188,870          | 189,870          | 188,870          | -                     | -           |
| A100-421-23-41120                          | LONGEVITY AND EDUCATIONAL     | 3,190            | 3,190            | 4,860            | 1,670                 | 52.4%       |
| A100-421-23-41210                          | PERA CONTRIBUTIONS            | 372,822          | 372,822          | 397,969          | 25,147                | 6.7%        |
| A100-421-23-41220                          | FICA CONTRIBUTIONS            | 37,542           | 37,542           | 37,716           | 174                   | 0.5%        |
| A100-421-23-41310                          | HEALTH INSURANCE              | 356,726          | 356,726          | 352,637          | (4,089)               | -1.1%       |
| A100-421-23-41330                          | LIFE INSURANCE                | 1,415            | 1,415            | 1,415            | -                     | -           |
| A100-421-23-41510                          | WORKER'S COMPENSATION         | 104,386          | 104,386          | 110,113          | 5,727                 | 5.5%        |
| A100-421-23-42120                          | MOTOR FUELS                   | 138,710          | 138,710          | 131,774          | (6,936)               | -5.0%       |
| A100-421-23-42190                          | OPERATING SUPPLIES            | 29,440           | 40,040           | 26,019           | (3,421)               | -11.6%      |
| A100-421-23-42400                          | SMALL TOOLS & MINOR EQUIPMENT | 2,000            | 2,000            | 1,956            | (44)                  | -2.2%       |
| A100-421-23-43210                          | TELEPHONE SERVICES            | 16,000           | 16,000           | 14,114           | (1,886)               | -11.8%      |
| A100-421-23-43260                          | INTERNET/DATA CIRCUITS        | 10,000           | 10,000           | 8,000            | (2,000)               | -20.0%      |
| A100-421-23-43610                          | GENERAL LIABILITY             | 19,567           | 19,567           | 48,550           | 28,983                | 148.1%      |
| A100-421-23-43630                          | AUTOMOBILE INSURANCE          | 8,005            | 8,005            | 10,104           | 2,099                 | 26.2%       |
| A100-421-23-44040                          | MACH & EQUIP-REPAIR & MTCE    | 55,000           | 55,000           | 54,353           | (647)                 | -1.2%       |
| A100-421-23-44190                          | CITY EQUIPMENT RENTAL         | 118,035          | 118,035          | 118,035          | -                     | -           |
| A100-421-23-44195                          | CITY RADIO SYSTEM RENTAL      | 157,515          | 157,515          | 159,807          | 2,292                 | 1.5%        |
| A100-421-23-44330                          | DUES AND SUBSCRIPTIONS        | 300              | 300              | 300              | -                     | -           |
| A100-421-23-44370                          | TRAVEL, TRAINING, CONFERENCES | 30,400           | 30,400           | 28,880           | (1,520)               | -5.0%       |
| A100-421-23-44382                          | "EVERY 15 MINUTES" PROGRAM    | -                | 4,710            | 4,710            | 4,710                 | -           |
| A100-421-23-45400                          | MACHINERY AND EQUIPMENT       | -                | 10,850           | -                | -                     | -           |
| <b>POLICE - PATROL EXPENDITURES</b>        |                               | <b>4,050,096</b> | <b>4,077,256</b> | <b>4,112,416</b> | <b>62,320</b>         | <b>1.5%</b> |
| A100-421-24-41010                          | FULL-TIME EMPLOYEES- REGULAR  | 58,109           | 58,109           | 59,571           | 1,462                 | 2.5%        |
| A100-421-24-41020                          | FULL-TIME EMPLOYEES-OVERTIME  | 2,530            | 2,530            | 2,530            | -                     | -           |
| A100-421-24-41210                          | PERA CONTRIBUTIONS            | 8,732            | 8,732            | 9,501            | 769                   | 8.8%        |

| Account                                      | Description                   | 2013 Budget   |               | 2014 Budget   | 2014 to 2013 Original |               |
|--|-------------------------------|---------------|---------------|---------------|-----------------------|---------------|
|  |                               | Original      | Current       |               | Increase (Decrease)   | % Chg         |
| A100-421-24-41220                            | FICA CONTRIBUTIONS            | 880           | 880           | 901           | 21                    | 2.4%          |
| A100-421-24-41310                            | HEALTH INSURANCE              | 6,607         | 6,607         | 6,898         | 291                   | 4.4%          |
| A100-421-24-41330                            | LIFE INSURANCE                | 30            | 30            | 30            | -                     | -             |
| A100-421-24-41510                            | WORKER'S COMPENSATION         | 2,445         | 2,445         | 2,522         | 77                    | 3.1%          |
| A100-421-24-42120                            | MOTOR FUELS                   | 2,320         | 2,320         | 2,204         | (116)                 | -5.0%         |
| A100-421-24-42190                            | OPERATING SUPPLIES            | 150           | 150           | 121           | (29)                  | -19.3%        |
| A100-421-24-43210                            | TELEPHONE SERVICES            | 400           | 400           | 378           | (22)                  | -5.5%         |
| A100-421-24-43630                            | AUTOMOBILE INSURANCE          | 243           | 243           | 357           | 114                   | 46.9%         |
| A100-421-24-44040                            | MACH & EQUIP-REPAIR & MTCE    | 1,000         | 1,000         | 983           | (17)                  | -1.7%         |
| A100-421-24-44195                            | CITY RADIO SYSTEM RENTAL      | 3,680         | 3,680         | 3,681         | 1                     | 0.0%          |
| A100-421-24-44370                            | TRAVEL, TRAINING, CONFERENCES | 1,360         | 1,360         | 1,292         | (68)                  | -5.0%         |
| <b>POLICE - D A R E EXPENDITURES</b>         |                               | <b>88,486</b> | <b>88,486</b> | <b>90,969</b> | <b>2,483</b>          | <b>2.8%</b>   |
| A100-421-25-41010                            | FULL-TIME EMPLOYEES-REGULAR   | 52,215        | 52,215        | 55,117        | 2,902                 | 5.6%          |
| A100-421-25-41210                            | PERA CONTRIBUTIONS            | 3,786         | 3,786         | 4,066         | 280                   | 7.4%          |
| A100-421-25-41220                            | FICA CONTRIBUTIONS            | 3,994         | 3,994         | 4,216         | 222                   | 5.6%          |
| A100-421-25-41310                            | HEALTH INSURANCE              | 12,939        | 12,939        | 13,511        | 572                   | 4.4%          |
| A100-421-25-41330                            | LIFE INSURANCE                | 60            | 60            | 60            | -                     | -             |
| A100-421-25-41510                            | WORKER'S COMPENSATION         | 318           | 318           | 352           | 34                    | 10.7%         |
| A100-421-25-42120                            | MOTOR FUELS                   | 3,230         | 3,230         | 3,068         | (162)                 | -5.0%         |
| A100-421-25-42170                            | CLOTHING                      | 100           | 100           | 95            | (5)                   | -5.0%         |
| A100-421-25-42190                            | OPERATING SUPPLIES            | 500           | 500           | 471           | (29)                  | -5.8%         |
| A100-421-25-43210                            | TELEPHONE SERVICES            | 360           | 360           | 338           | (22)                  | -6.1%         |
| A100-421-25-43610                            | GENERAL LIABILITY             | 13            | 13            | 12            | (1)                   | -7.7%         |
| A100-421-25-43630                            | AUTOMOBILE INSURANCE          | 314           | 314           | 304           | (10)                  | -3.2%         |
| A100-421-25-44040                            | MACH & EQUIP-REPAIR & MTCE    | 1,500         | 1,500         | 1,500         | -                     | -             |
| A100-421-25-44190                            | CITY EQUIPMENT RENTAL         | 1,836         | 1,836         | 1,836         | -                     | -             |
| A100-421-25-44195                            | CITY RADIO SYSTEM RENTAL      | 3,480         | 3,480         | 3,478         | (2)                   | -0.1%         |
| A100-421-25-44370                            | TRAVEL, TRAINING, CONFERENCES | 990           | 990           | 940           | (50)                  | -5.1%         |
| <b>POLICE - YOUTH SERVICES EXPENDITURES</b>  |                               | <b>85,635</b> | <b>85,635</b> | <b>89,364</b> | <b>3,729</b>          | <b>4.4%</b>   |
| A100-421-26-42170                            | CLOTHING                      | 2,000         | 2,000         | 1,882         | (118)                 | -5.9%         |
| A100-421-26-42190                            | OPERATING SUPPLIES            | 500           | 500           | 435           | (65)                  | -13.0%        |
| A100-421-26-44040                            | MACH & EQUIP-REPAIR & MTCE    | 100           | 100           | 100           | -                     | -             |
| A100-421-26-44330                            | DUES AND SUBSCRIPTIONS        | 100           | 100           | 100           | -                     | -             |
| <b>POLICE - BIKE PATROL EXPENDITURES</b>     |                               | <b>2,700</b>  | <b>2,700</b>  | <b>2,517</b>  | <b>(183)</b>          | <b>-6.8%</b>  |
| A100-421-27-43100                            | PROFESSIONAL SERVICES         | 14,000        | 14,000        | 14,701        | 701                   | 5.0%          |
| <b>POLICE - TACTICAL TEAM EXPENDITURES</b>   |                               | <b>14,000</b> | <b>14,000</b> | <b>14,701</b> | <b>701</b>            | <b>5.0%</b>   |
| A100-421-28-42190                            | OPERATING SUPPLIES            | 2,350         | 2,350         | 1,550         | (800)                 | -34.0%        |
| A100-421-28-44330                            | DUES AND SUBSCRIPTIONS        | 150           | 150           | 150           | -                     | -             |
| A100-421-28-44370                            | TRAVEL, TRAINING, CONFERENCES | 1,900         | 17,555        | 1,805         | (95)                  | -5.0%         |
| A100-421-28-45400                            | MACHINERY AND EQUIPMENT       | -             | 9,600         | -             | -                     | -             |
| <b>POLICE - K-9 UNIT EXPENDITURES</b>        |                               | <b>4,400</b>  | <b>29,655</b> | <b>3,505</b>  | <b>(895)</b>          | <b>-20.3%</b> |
| A100-421-29-42190                            | OPERATING SUPPLIES            | 5,600         | 5,600         | 5,185         | (415)                 | -7.4%         |
| <b>POLICE - DRUG CASE FINES EXPENDITURES</b> |                               | <b>5,600</b>  | <b>5,600</b>  | <b>5,185</b>  | <b>(415)</b>          | <b>-7.4%</b>  |
| A100-421-30-41010                            | FULL-TIME EMPLOYEES-REGULAR   | 78,680        | 78,680        | 81,019        | 2,339                 | 3.0%          |
| A100-421-30-41020                            | FULL-TIME EMPLOYEES-OVERTIME  | 2,220         | 2,220         | 2,220         | -                     | -             |
| A100-421-30-41210                            | PERA CONTRIBUTIONS            | 6,024         | 6,024         | 6,315         | 291                   | 4.8%          |

| Account  | Description                   | 2013 Budget    |                | 2014 Budget    | 2014 to 2013 Original |             |
|--|-------------------------------|----------------|----------------|----------------|-----------------------|-------------|
|  |                               | Original       | Current        |                | Increase (Decrease)   | % Chg       |
| A100-421-30-41220                              | FICA CONTRIBUTIONS            | 6,051          | 6,051          | 6,230          | 179                   | 3.0%        |
| A100-421-30-41310                              | HEALTH INSURANCE              | 16,743         | 16,743         | 17,482         | 739                   | 4.4%        |
| A100-421-30-41330                              | LIFE INSURANCE                | 60             | 60             | 60             | -                     | -           |
| A100-421-30-41510                              | WORKER'S COMPENSATION         | 568            | 568            | 612            | 44                    | 7.7%        |
| A100-421-30-42120                              | MOTOR FUELS                   | 11,720         | 11,720         | 11,134         | (586)                 | -5.0%       |
| A100-421-30-42170                              | CLOTHING                      | 480            | 480            | 438            | (42)                  | -8.8%       |
| A100-421-30-42190                              | OPERATING SUPPLIES            | 950            | 950            | 840            | (110)                 | -11.6%      |
| A100-421-30-43210                              | TELEPHONE SERVICES            | 650            | 650            | 614            | (36)                  | -5.5%       |
| A100-421-30-43610                              | GENERAL LIABILITY             | 851            | 851            | 356            | (495)                 | -58.2%      |
| A100-421-30-43630                              | AUTOMOBILE INSURANCE          | 541            | 541            | 709            | 168                   | 31.1%       |
| A100-421-30-44040                              | MACH & EQUIP-REPAIR & MTCE    | 2,000          | 2,000          | 1,918          | (82)                  | -4.1%       |
| A100-421-30-44190                              | CITY EQUIPMENT RENTAL         | 3,804          | 3,804          | 3,804          | -                     | -           |
| A100-421-30-44195                              | CITY RADIO SYSTEM RENTAL      | 4,525          | 4,525          | 4,526          | 1                     | 0.0%        |
| A100-421-30-44370                              | TRAVEL, TRAINING, CONFERENCES | 480            | 480            | 456            | (24)                  | -5.0%       |
| A100-421-30-44385                              | ANIMAL CARE                   | 45,000         | 45,000         | 42,750         | (2,250)               | -5.0%       |
| <b>COMMUNITY SERVICE OFFICERS EXPENDITURES</b> |                               | <b>181,347</b> | <b>181,347</b> | <b>181,483</b> | <b>136</b>            | <b>0.1%</b> |
| A100-421-90-41010                              | FULL-TIME EMPLOYEES-REGULAR   | 116,218        | 116,218        | 120,445        | 4,227                 | 3.6%        |
| A100-421-90-41020                              | FULL-TIME EMPLOYEES-OVERTIME  | 36,000         | 36,000         | 36,000         | -                     | -           |
| A100-421-90-41210                              | PERA CONTRIBUTIONS            | 21,919         | 21,919         | 23,936         | 2,017                 | 9.2%        |
| A100-421-90-41220                              | FICA CONTRIBUTIONS            | 2,207          | 2,207          | 2,268          | 61                    | 2.8%        |
| A100-421-90-41310                              | HEALTH INSURANCE              | 19,546         | 19,546         | 20,409         | 863                   | 4.4%        |
| A100-421-90-41330                              | LIFE INSURANCE                | 60             | 60             | 60             | -                     | -           |
| A100-421-90-41510                              | WORKER'S COMPENSATION         | 6,137          | 6,137          | 6,622          | 485                   | 7.9%        |
| A100-421-90-42120                              | MOTOR FUELS                   | 1,000          | 1,000          | 1,000          | -                     | -           |
| A100-421-90-42190                              | OPERATING SUPPLIES            | 100            | 650            | 100            | -                     | -           |
| A100-421-90-43100                              | PROFESSIONAL SERVICES         | 34,130         | 34,130         | 34,130         | -                     | -           |
| A100-421-90-43210                              | TELEPHONE SERVICES            | 500            | 500            | 476            | (24)                  | -4.8%       |
| A100-421-90-43630                              | AUTOMOBILE INSURANCE          | 155            | 155            | 152            | (3)                   | -1.9%       |
| A100-421-90-44040                              | MACH & EQUIP-REPAIR & MTCE    | 500            | 500            | 490            | (10)                  | -2.0%       |
| A100-421-90-44190                              | CITY EQUIPMENT RENTAL         | 1,802          | 1,802          | 1,802          | -                     | -           |
| A100-421-90-44195                              | CITY RADIO SYSTEM RENTAL      | 865            | 865            | 862            | (3)                   | -0.3%       |
| A100-421-90-44370                              | TRAVEL, TRAINING, CONFERENCES | 2,000          | 2,000          | 2,000          | -                     | -           |
| <b>POLICE GRANT ACTIVITY EXPENDITURES</b>      |                               | <b>243,139</b> | <b>243,689</b> | <b>250,752</b> | <b>7,613</b>          | <b>3.1%</b> |
| A215-421-15-41010                              | FULL-TIME EMPLOYEES-REGULAR   | 45,975         | 45,975         | 49,496         | 3,521                 | 7.7%        |
| A215-421-15-41210                              | PERA CONTRIBUTIONS            | 3,333          | 3,333          | 3,651          | 318                   | 9.5%        |
| A215-421-15-41220                              | FICA CONTRIBUTIONS            | 3,517          | 3,517          | 3,786          | 269                   | 7.6%        |
| A215-421-15-41310                              | HEALTH INSURANCE              | 6,607          | 6,607          | 6,898          | 291                   | 4.4%        |
| A215-421-15-41330                              | LIFE INSURANCE                | 45             | 45             | 45             | -                     | -           |
| A215-421-15-41510                              | WORKER'S COMPENSATION         | 386            | 386            | 437            | 51                    | 13.2%       |
| A215-421-15-42020                              | DUPLICATING & COPYING         | 400            | 400            | 400            | -                     | -           |
| A215-421-15-42190                              | OPERATING SUPPLIES            | 950            | 950            | 950            | -                     | -           |
| A215-421-15-43090                              | ELECTRONIC DATA PROCESSING    | 4,400          | 4,400          | 4,708          | 308                   | 7.0%        |
| A215-421-15-43100                              | PROFESSIONAL SERVICES         | 50             | 50             | 50             | -                     | -           |
| A215-421-15-43210                              | TELEPHONE SERVICES            | 165            | 165            | 165            | -                     | -           |
| A215-421-15-43540                              | PRINTING                      | 100            | 100            | 100            | -                     | -           |
| A215-421-15-44370                              | TRAVEL, TRAINING, CONFERENCES | 780            | 780            | 780            | -                     | -           |

| Account  | Description                   | 2013 Budget        |                    | 2014 Budget      | 2014 to 2013 Original |              |
|--|-------------------------------|--------------------|--------------------|------------------|-----------------------|--------------|
|  |                               | Original           | Current            |                  | Increase (Decrease)   | % Chg        |
| <b>RENTAL REG COMM POLICING EXPENDITURES</b>   |                               | 66,708             | 66,708             | 71,466           | 4,758                 | 7.1%         |
| A415-421-00-42190                              | OPERATING SUPPLIES            | -                  | 8,488              | -                | -                     | -            |
| A415-421-00-42400                              | SMALL TOOLS & MINOR EQUIPMENT | 51,650             | 58,893             | -                | (51,650)              | -100.0%      |
| A415-421-00-45300                              | IMPROVEMENTS OTHER THAN BLDGS | 24,000             | 24,000             | -                | (24,000)              | -100.0%      |
| A415-421-00-45400                              | MACHINERY & EQUIPMENT         | -                  | -                  | 79,150           | 79,150                | -            |
| <b>CI - POLICE EXPENDITURES</b>                |                               | 75,650             | 91,381             | 79,150           | 3,500                 | 4.6%         |
| A415-421-10-45210                              | BUILDING - REHABILITATION     | -                  | 34,640             | -                | -                     | -            |
| <b>CI - POLICE ADMIN EXPENDITURES</b>          |                               | -                  | 34,640             | -                | -                     | -            |
| A703-499-60-36210                              | INTEREST EARNINGS             | 5,000              | 5,000              | 5,000            | -                     | -            |
| A703-499-60-38400                              | SERVICE CHARGES               | 278,000            | 278,000            | 275,502          | (2,498)               | -0.9%        |
| A703-499-60-38410                              | RADIO ACCESS FEE              | 4,475              | 4,475              | 4,475            | -                     | -            |
| A703-499-60-39999                              | FROM RESERVES                 | 94,000             | 94,000             | -                | (94,000)              | -100.0%      |
| <b>RADIO &amp; COMMUNICATIONS REVENUES</b>     |                               | 381,475            | 381,475            | 284,977          | (96,498)              | -25.3%       |
| A703-499-60-42190                              | OPERATING SUPPLIES            | 8,240              | 8,240              | 8,240            | -                     | -            |
| A703-499-60-42400                              | SMALL TOOLS & MINOR EQUIPMENT | 4,120              | 4,120              | 4,120            | -                     | -            |
| A703-499-60-43100                              | PROFESSIONAL SERVICES         | 10,300             | 10,300             | 10,300           | -                     | -            |
| A703-499-60-43105                              | DISPATCH SERVICES-CAPITAL     | 18,040             | 18,040             | -                | (18,040)              | -100.0%      |
| A703-499-60-43210                              | TELEPHONE SERVICES            | 250                | 250                | 260              | 10                    | 4.0%         |
| A703-499-60-43610                              | GENERAL LIABILITY             | 903                | 903                | 399              | (504)                 | -55.8%       |
| A703-499-60-44040                              | MACH & EQUIP-REPAIR & MTCE    | 80,000             | 80,000             | 80,000           | -                     | -            |
| A703-499-60-44180                              | RENTALS                       | 1,030              | 1,030              | 1,030            | -                     | -            |
| A703-499-60-44330                              | DUES AND SUBSCRIPTIONS        | 2,200              | 2,200              | 520              | (1,680)               | -76.4%       |
| A703-499-60-44370                              | TRAVEL, TRAINING, CONFERENCES | 5,150              | 5,150              | 5,150            | -                     | -            |
| A703-499-60-45400                              | MACHINERY AND EQUIPMENT       | 244,000            | 244,000            | 85,000           | (159,000)             | -65.2%       |
| A703-499-60-49999                              | TO RESERVES                   | 7,242              | 7,242              | 89,958           | 82,716                | 1142.2%      |
| <b>RADIO &amp; COMMUNICATIONS EXPENDITURES</b> |                               | 381,475            | 381,475            | 284,977          | (96,498)              | -25.3%       |
| <b>TOTAL POLICE REVENUES</b>                   |                               | <b>\$1,734,923</b> | <b>\$1,817,091</b> | <b>1,637,435</b> | <b>(\$97,488)</b>     | <b>-5.6%</b> |
| <b>TOTAL POLICE EXPENDITURES</b>               |                               | <b>8,076,586</b>   | <b>\$8,227,280</b> | <b>8,184,221</b> | <b>\$107,635</b>      | <b>1.3%</b>  |

**CITY OF MOORHEAD  
2013 - 2014 BUDGET COMPARISON  
FIRE DEPARTMENT**

| <u>Acct #</u> |                              | <u>2013<br/>BUDGET</u> | <u>2014<br/>BUDGET</u> | <u>INCREASE<br/>(DECREASE)</u> |
|---------------|------------------------------|------------------------|------------------------|--------------------------------|
|               | <u>Suppression Division:</u> |                        |                        |                                |
| A100-422-00   | Fire Protection              | 2,766,267              | 2,937,789              | 171,522                        |
| A100-422-15   | ND HazMat                    | 9,997                  | -                      | (9,997)                        |
| A100-422-90   | Grant Funded Activities      | 251,116                | 258,785                | 7,669                          |
|               |                              | <u>3,027,380</u>       | <u>3,196,574</u>       | <u>169,194</u>                 |
|               | <u>Training Division:</u>    |                        |                        |                                |
| A100-422-20   | Fire Training                | 106,380                | 112,665                | 6,285                          |
|               | <u>Prevention Division:</u>  |                        |                        |                                |
| A100-422-30   | Fire Prevention              | 169,281                | 181,656                | 12,375                         |
| A100-425-00   | Outdoor Warning Sirens       | 3,460                  | 3,330                  | (130)                          |
|               |                              | <u>172,741</u>         | <u>184,986</u>         | <u>12,245</u>                  |
|               | <u>Capital: *</u>            |                        |                        |                                |
| A415-422-00   | CI - Fire Suppression        | 91,600                 | 153,600                | 62,000                         |
| A415-422-30   | CI - Fire Prevention         | 8,000                  |                        | (8,000)                        |
| A415-425-00   | CI - Outdoor Warning Sirens  | 30,000                 | 62,000                 | 32,000                         |
|               |                              | <u>129,600</u>         | <u>215,600</u>         | <u>86,000</u>                  |
|               | Total Fire Department Budget | <u>\$ 3,436,101</u>    | <u>\$ 3,709,825</u>    | <u>\$ 273,724</u>              |





**CITY OF MOORHEAD  
2014 DETAIL BUDGET  
FIRE**

| Account                             | Description                    | 2013 Budget      |                  | 2014 Budget      | 2014 to 2013 Original |              |
|-------------------------------------|--------------------------------|------------------|------------------|------------------|-----------------------|--------------|
|                                     |                                | Original         | Current          |                  | Increase (Decrease)   | % Chg        |
| A100-422-00-33630                   | LOCAL GOVERNMENTS - OTHER      | -                | 13,387           | -                | -                     | -            |
| A100-422-00-33420                   | STATE- FIRE INS PREM TAX       | 120,000          | 120,000          | 120,000          | -                     | -            |
| A100-422-00-34204                   | DAY/FOSTER CARE INSPECTION FEE | 3,500            | 3,500            | 3,500            | -                     | -            |
| A100-422-00-34206                   | FIRE OTHER                     | 2,000            | 2,000            | 2,000            | -                     | -            |
| A100-422-15-34202                   | CITY OF FARGO                  | 10,000           | 10,000           | -                | (10,000)              | -100.0%      |
| A100-422-20-33416                   | STATE - FIRE TRAINING REIMB    | 3,780            | 3,780            | 3,780            | -                     | -            |
| A100-422-30-32265                   | FIRE PREVENTION PERMITS        | 5,900            | 5,900            | 8,000            | 2,100                 | 35.6%        |
| A100-422-90-33160                   | FEDERAL GRANTS                 | -                | 20,801           | -                | -                     | -            |
| A100-422-90-33417                   | MUNIC STATE AID FED PASS THRU  | -                | 1,721            | -                | -                     | -            |
| A100-422-90-33422                   | STATE GRANTS                   | 45,000           | 45,000           | 45,000           | -                     | -            |
| A100-422-90-39202                   | TRANSFER-CAPITAL IMPROVEMENT   | -                | 2,311            | -                | -                     | -            |
| <b>GENERAL FUND REVENUES</b>        |                                | <b>190,180</b>   | <b>228,400</b>   | <b>182,280</b>   | <b>(7,900)</b>        | <b>-4.2%</b> |
| A100-422-00-41010                   | FULL-TIME EMPLOYEES-REGULAR    | 1,593,172        | 1,593,172        | 1,687,109        | 93,937                | 5.9%         |
| A100-422-00-41020                   | FULL-TIME EMPLOYEES-OVERTIME   | 68,680           | 79,687           | 68,680           | -                     | -            |
| A100-422-00-41125                   | WORKING OUT OF CLASS           | 16,000           | 16,000           | 16,000           | -                     | -            |
| A100-422-00-41210                   | PERA CONTRIBUTIONS             | 241,467          | 243,051          | 268,636          | 27,169                | 11.3%        |
| A100-422-00-41220                   | FICA CONTRIBUTIONS             | 24,314           | 24,441           | 25,459           | 1,145                 | 4.7%         |
| A100-422-00-41310                   | HEALTH INSURANCE               | 252,389          | 252,389          | 270,143          | 17,754                | 7.0%         |
| A100-422-00-41330                   | LIFE INSURANCE                 | 1,000            | 1,000            | 1,000            | -                     | -            |
| A100-422-00-41510                   | WORKER'S COMPENSATION          | 112,199          | 112,718          | 123,691          | 11,492                | 10.2%        |
| A100-422-00-42080                   | OFFICE SUPPLIES                | 1,500            | 1,500            | 1,344            | (156)                 | -10.4%       |
| A100-422-00-42120                   | MOTOR FUELS                    | 35,400           | 35,550           | 33,630           | (1,770)               | -5.0%        |
| A100-422-00-42170                   | CLOTHING                       | 12,000           | 12,000           | 11,911           | (89)                  | -0.7%        |
| A100-422-00-42190                   | OPERATING SUPPLIES             | 14,250           | 14,250           | 12,149           | (2,101)               | -14.7%       |
| A100-422-00-43050                   | MEDICAL AND DENTAL FEES        | 2,380            | 2,380            | 2,380            | -                     | -            |
| A100-422-00-43060                   | PERSONNEL TESTING & RECRUITMEN | 500              | 500              | 500              | -                     | -            |
| A100-422-00-43076                   | PAYMENTS TO COUNTY TREASURER   | 280              | 280              | 280              | -                     | -            |
| A100-422-00-43090                   | ELECTRONIC DATA PROCESSING     | 24,178           | 24,178           | 25,870           | 1,692                 | 7.0%         |
| A100-422-00-43100                   | PROFESSIONAL SERVICES          | 7,740            | 7,740            | 7,740            | -                     | -            |
| A100-422-00-43210                   | TELEPHONE SERVICES             | 7,000            | 7,000            | 6,658            | (342)                 | -4.9%        |
| A100-422-00-43220                   | POSTAGE                        | 400              | 400              | 380              | (20)                  | -5.0%        |
| A100-422-00-43260                   | INTERNET/DATA CIRCUITS         | 3,600            | 3,600            | 3,600            | -                     | -            |
| A100-422-00-43610                   | GENERAL LIABILITY              | 16,797           | 16,797           | 8,578            | (8,219)               | -48.9%       |
| A100-422-00-43630                   | AUTOMOBILE INSURANCE           | 8,379            | 8,379            | 7,051            | (1,328)               | -15.8%       |
| A100-422-00-43860                   | UTILITIES                      | 35,000           | 35,000           | 33,985           | (1,015)               | -2.9%        |
| A100-422-00-44010                   | BUILDING-REPAIR & MAINTENANCE  | 11,880           | 11,880           | 11,766           | (114)                 | -1.0%        |
| A100-422-00-44030                   | IMPROVEMENTS OTHER THAN BLDGS  | 400              | 400              | 400              | -                     | -            |
| A100-422-00-44040                   | MACH & EQUIP-REPAIR & MTCE     | 20,000           | 20,000           | 19,810           | (190)                 | -1.0%        |
| A100-422-00-44050                   | MASK-REPAIR & MTCE             | 1,000            | 1,000            | 950              | (50)                  | -5.0%        |
| A100-422-00-44180                   | RENTALS                        | 37,095           | 37,095           | 70,826           | 33,731                | 90.9%        |
| A100-422-00-44190                   | CITY EQUIPMENT RENTAL          | 148,597          | 148,597          | 148,597          | -                     | -            |
| A100-422-00-44195                   | CITY RADIO SYSTEM RENTAL       | 51,050           | 51,050           | 51,877           | 827                   | 1.6%         |
| A100-422-00-44330                   | DUES AND SUBSCRIPTIONS         | 1,000            | 1,000            | 1,000            | -                     | -            |
| A100-422-00-44370                   | TRAVEL, TRAINING, CONFERENCES  | 16,620           | 16,620           | 15,789           | (831)                 | -5.0%        |
| <b>FIRE PROTECTION EXPENDITURES</b> |                                | <b>2,766,267</b> | <b>2,779,654</b> | <b>2,937,789</b> | <b>171,522</b>        | <b>6.2%</b>  |

| Account                              | Description                   | 2013 Budget    |                | 2014 Budget    | 2014 to 2013 Original |                |
|--------------------------------------|-------------------------------|----------------|----------------|----------------|-----------------------|----------------|
|                                      |                               | Original       | Current        |                | Increase (Decrease)   | % Chg          |
| A100-422-15-41020                    | FULL-TIME EMPLOYEES-OVERTIME  | 2,930          | 2,930          | -              | (2,930)               | -100.0%        |
| A100-422-15-41210                    | PERA CONTRIBUTIONS            | 422            | 422            | -              | (422)                 | -100.0%        |
| A100-422-15-41220                    | FICA CONTRIBUTIONS            | 42             | 42             | -              | (42)                  | -100.0%        |
| A100-422-15-41510                    | WORKER'S COMPENSATION         | 183            | 183            | -              | (183)                 | -100.0%        |
| A100-422-15-42190                    | OPERATING SUPPLIES            | 500            | 500            | -              | (500)                 | -100.0%        |
| A100-422-15-43210                    | TELEPHONE SERVICES            | 550            | 550            | -              | (550)                 | -100.0%        |
| A100-422-15-43260                    | INTERNET/DATA CIRCUITS        | 400            | 400            | -              | (400)                 | -100.0%        |
| A100-422-15-44040                    | MACH & EQUIP-REPAIR & MTCE    | 790            | 790            | -              | (790)                 | -100.0%        |
| A100-422-15-44370                    | TRAVEL, TRAINING, CONFERENCES | 4,180          | 4,180          | -              | (4,180)               | -100.0%        |
| <b>FIRE - ND HAZMAT EXPENDITURES</b> |                               | <b>9,997</b>   | <b>9,997</b>   | <b>-</b>       | <b>(9,997)</b>        | <b>-100.0%</b> |
| A100-422-20-41010                    | FULL-TIME EMPLOYEES-REGULAR   | 64,075         | 64,075         | 68,889         | 4,814                 | 7.5%           |
| A100-422-20-41020                    | FULL-TIME EMPLOYEES-OVERTIME  | 2,140          | 2,140          | 2,140          | -                     | -              |
| A100-422-20-41210                    | PERA CONTRIBUTIONS            | 9,535          | 9,535          | 10,867         | 1,332                 | 14.0%          |
| A100-422-20-41220                    | FICA CONTRIBUTIONS            | 960            | 960            | 1,030          | 70                    | 7.3%           |
| A100-422-20-41310                    | HEALTH INSURANCE              | 6,607          | 6,607          | 6,898          | 291                   | 4.4%           |
| A100-422-20-41330                    | LIFE INSURANCE                | 60             | 60             | 60             | -                     | -              |
| A100-422-20-41510                    | WORKER'S COMPENSATION         | 4,433          | 4,433          | 5,004          | 571                   | 12.9%          |
| A100-422-20-42080                    | OFFICE SUPPLIES               | 200            | 200            | 169            | (31)                  | -15.5%         |
| A100-422-20-42170                    | CLOTHING                      | 300            | 300            | 274            | (26)                  | -8.7%          |
| A100-422-20-42180                    | CPR/EMERGENCY MEDICAL         | 3,000          | 3,000          | 2,767          | (233)                 | -7.8%          |
| A100-422-20-42190                    | OPERATING SUPPLIES            | 2,490          | 2,490          | 2,176          | (314)                 | -12.6%         |
| A100-422-20-43090                    | ELECTRONIC DATA PROCESSING    | 4,400          | 4,400          | 4,708          | 308                   | 7.0%           |
| A100-422-20-43210                    | TELEPHONE SERVICES            | 750            | 750            | 723            | (27)                  | -3.6%          |
| A100-422-20-43610                    | GENERAL LIABILITY             | 505            | 505            | 188            | (317)                 | -62.8%         |
| A100-422-20-44330                    | DUES AND SUBSCRIPTIONS        | 85             | 85             | 85             | -                     | -              |
| A100-422-20-44370                    | TRAVEL, TRAINING, CONFERENCES | 3,060          | 3,060          | 2,907          | (153)                 | -5.0%          |
| A100-422-20-44375                    | TRAINING-STATE REIMBURSEMENT  | 3,780          | 3,780          | 3,780          | -                     | -              |
| <b>FIRE TRAINING EXPENDITURES</b>    |                               | <b>106,380</b> | <b>106,380</b> | <b>112,665</b> | <b>6,285</b>          | <b>5.9%</b>    |
| A100-422-30-41010                    | FULL-TIME EMPLOYEES-REGULAR   | 101,682        | 101,682        | 108,988        | 7,306                 | 7.2%           |
| A100-422-30-41020                    | FULL-TIME EMPLOYEES-OVERTIME  | 2,530          | 2,530          | 2,530          | -                     | -              |
| A100-422-30-41210                    | PERA CONTRIBUTIONS            | 11,962         | 11,962         | 13,549         | 1,587                 | 13.3%          |
| A100-422-30-41220                    | FICA CONTRIBUTIONS            | 4,151          | 4,151          | 4,366          | 215                   | 5.2%           |
| A100-422-30-41310                    | HEALTH INSURANCE              | 19,546         | 19,546         | 20,409         | 863                   | 4.4%           |
| A100-422-30-41330                    | LIFE INSURANCE                | 90             | 90             | 90             | -                     | -              |
| A100-422-30-41510                    | WORKER'S COMPENSATION         | 4,481          | 4,481          | 7,856          | 3,375                 | 75.3%          |
| A100-422-30-42080                    | OFFICE SUPPLIES               | 250            | 250            | 223            | (27)                  | -10.8%         |
| A100-422-30-42120                    | MOTOR FUELS                   | 3,460          | 3,460          | 3,287          | (173)                 | -5.0%          |
| A100-422-30-42170                    | CLOTHING                      | 480            | 480            | 439            | (41)                  | -8.5%          |
| A100-422-30-42190                    | OPERATING SUPPLIES            | 1,600          | 1,600          | 1,164          | (436)                 | -27.3%         |
| A100-422-30-43090                    | ELECTRONIC DATA PROCESSING    | 8,789          | 8,789          | 9,404          | 615                   | 7.0%           |
| A100-422-30-43210                    | TELEPHONE SERVICES            | 800            | 800            | 772            | (28)                  | -3.5%          |
| A100-422-30-43260                    | INTERNET/DATA CIRCUITS        | 300            | 300            | 300            | -                     | -              |
| A100-422-30-43610                    | GENERAL LIABILITY             | 855            | 855            | 228            | (627)                 | -73.3%         |
| A100-422-30-43630                    | AUTOMOBILE INSURANCE          | 211            | 211            | 112            | (99)                  | -46.9%         |
| A100-422-30-44040                    | MACH & EQUIP-REPAIR & MTCE    | 1,500          | 1,500          | 1,500          | -                     | -              |
| A100-422-30-44190                    | CITY EQUIPMENT RENTAL         | 2,304          | 2,304          | 2,304          | -                     | -              |
| A100-422-30-44330                    | DUES AND SUBSCRIPTIONS        | 1,200          | 1,200          | 1,200          | -                     | -              |
| A100-422-30-44370                    | TRAVEL, TRAINING, CONFERENCES | 3,090          | 3,090          | 2,935          | (155)                 | -5.0%          |
| <b>FIRE PREVENTION EXPENDITURES</b>  |                               | <b>169,281</b> | <b>169,281</b> | <b>181,656</b> | <b>12,375</b>         | <b>7.3%</b>    |

| Account   | Description                    | 2013 Budget        |                    | 2014 Budget      | 2014 to 2013 Original |               |
|---|--------------------------------|--------------------|--------------------|------------------|-----------------------|---------------|
|   |                                | Original           | Current            |                  | Increase (Decrease)   | % Chg         |
| A100-422-90-41010                               | FULL-TIME EMPLOYEES-REGULAR    | 151,881            | 152,321            | 156,258          | 4,377                 | 2.9%          |
| A100-422-90-41020                               | FULL-TIME EMPLOYEES-ADMIN OT   | 5,600              | 7,730              | 5,600            | -                     | -             |
| A100-422-90-41021                               | FULL-TIME EMPLOYEES-A1 TRNG OT | 8,400              | 7,261              | 8,400            | -                     | -             |
| A100-422-90-41022                               | FULL-TIME EMPLOYEES-A2 TRNG OT | 500                | 500                | 500              | -                     | -             |
| A100-422-90-41210                               | PERA CONTRIBUTIONS             | 23,959             | 24,165             | 26,126           | 2,167                 | 9.0%          |
| A100-422-90-41220                               | FICA CONTRIBUTIONS             | 2,412              | 2,430              | 2,476            | 64                    | 2.7%          |
| A100-422-90-41310                               | HEALTH INSURANCE               | 19,820             | 19,820             | 20,695           | 875                   | 4.4%          |
| A100-422-90-41330                               | LIFE INSURANCE                 | 90                 | 90                 | 90               | -                     | -             |
| A100-422-90-41510                               | WORKER'S COMPENSATION          | 11,098             | 11,163             | 12,028           | 930                   | 8.4%          |
| A100-422-90-42080                               | OFFICE SUPPLIES                | 1,410              | 1,410              | 1,410            | -                     | -             |
| A100-422-90-42120                               | MOTOR FUELS                    | 900                | 900                | 900              | -                     | -             |
| A100-422-90-42190                               | OPERATING SUPPLIES             | 3,500              | 3,500              | 3,160            | (340)                 | -9.7%         |
| A100-422-90-42400                               | SMALL TOOLS & MINOR EQUIPMENT  | -                  | 23,112             | -                | -                     | -             |
| A100-422-90-43050                               | MEDICAL AND DENTAL FEES        | 9,360              | 9,360              | 9,360            | -                     | -             |
| A100-422-90-43630                               | AUTOMOBILE INSURANCE           | 1,686              | 1,686              | 1,339            | (347)                 | -20.6%        |
| A100-422-90-44040                               | MACH & EQUIP-REPAIR & MTCE     | 2,000              | 2,000              | 1,943            | (57)                  | -2.9%         |
| A100-422-90-44370                               | TRAVEL, TRAINING, CONF-ADMIN   | 4,500              | 4,500              | 4,500            | -                     | -             |
| A100-422-90-44371                               | TRAVEL, TRAINING, CONF-A1 TRNG | 500                | 500                | 500              | -                     | -             |
| A100-422-90-44372                               | TRAVEL, TRAINING, CONF-A2 TRNG | 3,500              | 3,500              | 3,500            | -                     | -             |
| <b>FIRE GRANT ACTIVITY EXPENDITURES</b>         |                                | <b>251,116</b>     | <b>275,949</b>     | <b>258,785</b>   | <b>7,669</b>          | <b>3.1%</b>   |
| A100-425-00-43860                               | UTILITIES                      | 2,400              | 2,400              | 2,323            | (77)                  | -3.2%         |
| A100-425-00-44050                               | SIREN-MAINTENANCE              | 1,060              | 1,060              | 1,007            | (53)                  | -5.0%         |
| <b>OUTDOOR WARNING SIRENS EXPENDITURES</b>      |                                | <b>3,460</b>       | <b>3,460</b>       | <b>3,330</b>     | <b>(130)</b>          | <b>-3.8%</b>  |
| A415-422-00-39999                               | FROM RESERVES                  | -                  | 12,162             | 62,000           | 62,000                | -             |
| <b>CAPITAL IMPROVEMENT REVENUES</b>             |                                | <b>-</b>           | <b>12,162</b>      | <b>62,000</b>    | <b>62,000</b>         | <b>-</b>      |
| A415-422-00-42400                               | SMALL TOOLS & MINOR EQUIPMENT  | 18,000             | 20,244             | -                | (18,000)              | -100.0%       |
| A415-422-00-45200                               | BUILDINGS                      | 67,600             | 67,600             | -                | (67,600)              | -100.0%       |
| A415-422-00-45400                               | MACHINERY & EQUIPMENT          | 6,000              | 15,700             | 153,600          | 147,600               | 2460.0%       |
| A415-422-00-47200                               | TRANSFER - GENERAL             | -                  | 2,311              | -                | -                     | -             |
| A415-422-00-47202                               | TRANSFER - VEHICLES/EQUIPMENT  | -                  | 12,162             | -                | -                     | -             |
| A415-422-30-42400                               | SMALL TOOLS & MINOR EQUIPMENT  | 8,000              | 8,000              | -                | (8,000)               | -100.0%       |
| <b>CI - FIRE EXPENDITURES</b>                   |                                | <b>91,600</b>      | <b>118,017</b>     | <b>153,600</b>   | <b>62,000</b>         | <b>67.7%</b>  |
| A415-425-00-45400                               | MACHINERY & EQUIPMENT          | 30,000             | 79,668             | 62,000           | 32,000                | 106.7%        |
| <b>CI - OUTDOOR WARNING SIRENS EXPENDITURES</b> |                                | <b>30,000</b>      | <b>79,668</b>      | <b>62,000</b>    | <b>32,000</b>         | <b>106.7%</b> |
| <b>TOTAL FIRE REVENUES</b>                      |                                | <b>\$190,180</b>   | <b>\$240,562</b>   | <b>244,280</b>   | <b>\$54,100</b>       | <b>28.4%</b>  |
| <b>TOTAL FIRE EXPENDITURES</b>                  |                                | <b>\$3,436,101</b> | <b>\$3,550,406</b> | <b>3,709,825</b> | <b>\$273,724</b>      | <b>8.0%</b>   |

**CITY OF MOORHEAD  
2013 - 2014 BUDGET COMPARISON  
OPERATIONS DEPARTMENT**

| <u>Acct #</u> |                                   | <u>2013<br/>BUDGET</u> | <u>2014<br/>BUDGET</u> | <u>INCREASE<br/>(DECREASE)</u> |
|---------------|-----------------------------------|------------------------|------------------------|--------------------------------|
|               | <u>Public Works Division:</u>     |                        |                        |                                |
| A100-431-21   | Street & Alley                    | 2,115,020              | 2,151,516              | 36,496                         |
| A100-431-23   | Street Cleaning                   | 146,868                | 145,179                | (1,689)                        |
| A100-431-25   | Snow & Ice                        | 270,989                | 222,752                | (48,237)                       |
| A100-431-60   | Traffic Signs                     | 132,767                | 130,503                | (2,264)                        |
| A603 Fund     | Sanitation                        | 3,855,290              | 3,858,290              | 3,000                          |
| A100-431-70   | Central Mtce Shop                 | 2,024,606              | 2,028,537              | 3,931                          |
| A701 Fund     | Vehicles & Equipment              | 1,538,051              | 1,392,051              | (146,000)                      |
|               |                                   | <u>10,083,591</u>      | <u>9,928,828</u>       | <u>(154,763)</u>               |
|               | <u>Park Maintenance Division:</u> |                        |                        |                                |
| A100-419-40   | General Govt Bldg                 | 268,469                | 242,247                | (26,222)                       |
| A225-452-00   | Park Mtce                         | 996,760                | 995,590                | (1,170)                        |
| A225-451-27   | Centennial Complex                | 80,371                 | 78,253                 | (2,118)                        |
| A225-451-28   | Southside Regional Park           | 77,000                 | 72,553                 | (4,447)                        |
| A613 Fund     | Golf Course Mtce                  | 868,131                | 886,549                | 18,418                         |
| A651 Fund     | Forestry                          | 756,520                | 759,520                | 3,000                          |
| A652 Fund     | Aminal Control                    | 53,970                 | 54,170                 | 200                            |
| A653 Fund     | Right-of-Way Mowing               | 285,595                | 308,880                | 23,285                         |
| A654 Fund     | Mosquito Control                  | 210,933                | 206,790                | (4,143)                        |
|               |                                   | <u>3,597,749</u>       | <u>3,604,552</u>       | <u>6,803</u>                   |
|               | <u>Capital: *</u>                 |                        |                        |                                |
| A415-419-40   | CI - General Govt Bldg            | 130,000                | 125,000                | (5,000)                        |
| A415-431-00   | CI - Street & Alley               | 99,300                 | 90,000                 | (9,300)                        |
| A415-431-70   | CI - Central Mtce Shop            | -                      | 6,500                  | 6,500                          |
| A415-455-09   | CI - Library                      | 5,000                  |                        | (5,000)                        |
| A415-452-00   | CI - Park Mtce                    | 290,000                | 345,000                | 55,000                         |
| A415-496-50   | CI - Pest Control                 | -                      | 65,000                 | 65,000                         |
| A415-497-15   | CI - Village Green Mtce           | 17,000                 | 11,500                 | (5,500)                        |
| A415-497-25   | CI - Meadows Mtce                 | 28,000                 | 10,000                 | (18,000)                       |
|               |                                   | <u>569,300</u>         | <u>653,000</u>         | <u>83,700</u>                  |
|               | Total Operations Department       | <u>\$ 14,250,640</u>   | <u>\$ 14,186,380</u>   | <u>\$ (64,260)</u>             |



**CITY OF MOORHEAD  
2014 DETAIL BUDGET  
OPERATIONS**

| Account   | Description                    | 2013 Budget      |                  | 2014 Budget      | 2014 to 2013 Original |              |
|---|--------------------------------|------------------|------------------|------------------|-----------------------|--------------|
|   |                                | Original         | Current          |                  | Increase (Decrease)   | % Chg        |
| A100-419-40-34101                               | CITY HALL RENTAL               | 56,195           | 56,195           | 56,195           | -                     | -            |
| A100-431-00-33418                               | MUNIC STATE AID-TRUNK HWY MTCE | 26,000           | 26,000           | 32,731           | 6,731                 | 25.9%        |
| A100-431-00-33419                               | MUNICIPAL STATE AID-STREET MTC | 165,000          | 165,000          | 165,000          | -                     | -            |
| A100-431-60-34305                               | SIGN MAINTENANCE               | 150              | 150              | 150              | -                     | -            |
| A100-431-60-36295                               | SCRAP IRON SALES               | 5,000            | 5,000            | 5,000            | -                     | -            |
| A100-431-70-34308                               | GARAGE LABOR                   | 60,000           | 60,000           | 60,000           | -                     | -            |
| A100-431-70-34309                               | GASOLINE AND OIL               | 1,200,000        | 1,200,000        | 1,200,000        | -                     | -            |
| A100-431-70-34310                               | PARTS & MATERIALS              | 500,000          | 500,000          | 520,000          | 20,000                | 4.0%         |
| <b>GENERAL FUND REVENUES</b>                    |                                | <b>2,012,345</b> | <b>2,012,345</b> | <b>2,039,076</b> | <b>26,731</b>         | <b>1.3%</b>  |
| A100-419-40-41010                               | FULL-TIME EMPLOYEES-REGULAR    | 6,687            | 6,687            | 6,973            | 286                   | 4.3%         |
| A100-419-40-41210                               | PERA CONTRIBUTIONS             | 485              | 485              | 514              | 29                    | 6.0%         |
| A100-419-40-41220                               | FICA CONTRIBUTIONS             | 512              | 512              | 533              | 21                    | 4.1%         |
| A100-419-40-41310                               | HEALTH INSURANCE               | 1,014            | 1,014            | 1,058            | 44                    | 4.3%         |
| A100-419-40-41330                               | LIFE INSURANCE                 | 10               | 10               | 10               | -                     | -            |
| A100-419-40-41510                               | WORKER'S COMPENSATION          | 256              | 256              | 281              | 25                    | 9.8%         |
| A100-419-40-42120                               | MOTOR FUELS                    | 7,080            | 7,080            | 6,726            | (354)                 | -5.0%        |
| A100-419-40-42190                               | OPERATING SUPPLIES             | 8,000            | 8,000            | 7,002            | (998)                 | -12.5%       |
| A100-419-40-43076                               | PAYMENTS TO COUNTY TREASURER   | 560              | 560              | 560              | -                     | -            |
| A100-419-40-43090                               | ELECTRONIC DATA PROCESSING     | 21,978           | 21,978           | 23,516           | 1,538                 | 7.0%         |
| A100-419-40-43100                               | PROFESSIONAL SERVICES          | 4,000            | 4,000            | -                | (4,000)               | -100.0%      |
| A100-419-40-43210                               | TELEPHONE SERVICES             | 1,000            | 1,000            | 951              | (49)                  | -4.9%        |
| A100-419-40-43220                               | POSTAGE                        | 550              | 550              | 522              | (28)                  | -5.1%        |
| A100-419-40-43610                               | GENERAL LIABILITY              | 24,882           | 24,882           | 17,977           | (6,905)               | -27.8%       |
| A100-419-40-43630                               | AUTOMOBILE INSURANCE           | 1,275            | 1,275            | 1,132            | (143)                 | -11.2%       |
| A100-419-40-43860                               | UTILITIES                      | 105,180          | 105,180          | 101,468          | (3,712)               | -3.5%        |
| A100-419-40-44010                               | BUILDING-REPAIR & MAINTENANCE  | 39,710           | 39,710           | 39,261           | (449)                 | -1.1%        |
| A100-419-40-44030                               | IMPROVEMENTS OTHER THAN BLDGS  | 28,500           | 28,500           | 15,000           | (13,500)              | -47.4%       |
| A100-419-40-44040                               | MACH & EQUIP-REPAIR & MTCE     | 2,500            | 2,500            | 3,973            | 1,473                 | 58.9%        |
| A100-419-40-44060                               | ELEVATOR-REPAIR & MTCE.        | 6,500            | 6,500            | 7,000            | 500                   | 7.7%         |
| A100-419-40-44190                               | CITY EQUIPMENT RENTAL          | 7,790            | 7,790            | 7,790            | -                     | -            |
| <b>GENERAL GOVERNMENT BUILDING EXPENDITURES</b> |                                | <b>268,469</b>   | <b>268,469</b>   | <b>242,247</b>   | <b>(26,222)</b>       | <b>-9.8%</b> |
| A100-431-21-41010                               | FULL-TIME EMPLOYEES-REGULAR    | 483,822          | 483,822          | 486,573          | 2,751                 | 0.6%         |
| A100-431-21-41020                               | FULL-TIME EMPLOYEES-OVERTIME   | 19,000           | 19,000           | 35,100           | 16,100                | 84.7%        |
| A100-431-21-41040                               | TEMPORARY EMPLOYEES-REGULAR    | 37,470           | 37,470           | 60,510           | 23,040                | 61.5%        |
| A100-431-21-41210                               | PERA CONTRIBUTIONS             | 37,955           | 37,955           | 40,433           | 2,478                 | 6.5%         |
| A100-431-21-41220                               | FICA CONTRIBUTIONS             | 41,218           | 41,218           | 44,538           | 3,320                 | 8.1%         |
| A100-431-21-41310                               | HEALTH INSURANCE               | 97,416           | 97,416           | 99,338           | 1,922                 | 2.0%         |
| A100-431-21-41330                               | LIFE INSURANCE                 | 380              | 380              | 380              | -                     | -            |
| A100-431-21-41510                               | WORKER'S COMPENSATION          | 35,347           | 35,347           | 42,371           | 7,024                 | 19.9%        |
| A100-431-21-42080                               | OFFICE SUPPLIES                | 200              | 200              | 162              | (38)                  | -19.0%       |
| A100-431-21-42120                               | MOTOR FUELS                    | 95,000           | 95,000           | 95,000           | -                     | -            |
| A100-431-21-42190                               | OPERATING SUPPLIES             | 12,500           | 12,500           | 11,647           | (853)                 | -6.8%        |
| A100-431-21-42240                               | ASPHALT OIL                    | 40,410           | 40,410           | 35,023           | (5,387)               | -13.3%       |

| Account                                  | Description                   | 2013 Budget      |                  | 2014 Budget      | 2014 to 2013 Original |               |
|--|-------------------------------|------------------|------------------|------------------|-----------------------|---------------|
|  |                               | Original         | Current          |                  | Increase (Decrease)   | % Chg         |
| A100-431-21-42241                        | ASPHALT                       | 175,510          | 175,510          | 168,613          | (6,897)               | -3.9%         |
| A100-431-21-42242                        | PEA ROCK                      | 20,500           | 20,500           | 18,703           | (1,797)               | -8.8%         |
| A100-431-21-42244                        | GRAVEL                        | 3,000            | 3,000            | 3,000            | -                     | -             |
| A100-431-21-43090                        | ELECTRONIC DATA PROCESSING    | 6,589            | 6,589            | 7,050            | 461                   | 7.0%          |
| A100-431-21-43210                        | TELEPHONE SERVICES            | 3,000            | 3,000            | 2,801            | (199)                 | -6.6%         |
| A100-431-21-43220                        | POSTAGE                       | 50               | 50               | 50               | -                     | -             |
| A100-431-21-43344                        | AUTOMOBILE ALLOWANCE          | 3,600            | 3,600            | 4,800            | 1,200                 | 33.3%         |
| A100-431-21-43610                        | GENERAL LIABILITY             | 23,349           | 23,349           | 12,395           | (10,954)              | -46.9%        |
| A100-431-21-43630                        | AUTOMOBILE INSURANCE          | 7,001            | 7,001            | 7,093            | 92                    | 1.3%          |
| A100-431-21-43861                        | STREET LIGHTING               | 666,750          | 666,750          | 672,000          | 5,250                 | 0.8%          |
| A100-431-21-44030                        | IMPROVEMENTS OTHER THAN BLDGS | 39,740           | 39,740           | 39,740           | -                     | -             |
| A100-431-21-44040                        | MACH & EQUIP-REPAIR & MTCE    | 90,000           | 90,000           | 89,198           | (802)                 | -0.9%         |
| A100-431-21-44180                        | RENTALS                       | 950              | 950              | 907              | (43)                  | -4.5%         |
| A100-431-21-44190                        | CITY EQUIPMENT RENTAL         | 166,693          | 166,693          | 166,693          | -                     | -             |
| A100-431-21-44195                        | CITY RADIO SYSTEM RENTAL      | 7,225            | 7,225            | 7,053            | (172)                 | -2.4%         |
| A100-431-21-44330                        | DUES AND SUBSCRIPTIONS        | 145              | 145              | 145              | -                     | -             |
| A100-431-21-44370                        | TRAVEL, TRAINING, CONFERENCES | 200              | 200              | 200              | -                     | -             |
| <b>STREET AND ALLEY EXPENDITURES</b>     |                               | <b>2,115,020</b> | <b>2,115,020</b> | <b>2,151,516</b> | <b>36,496</b>         | <b>1.7%</b>   |
| A100-431-23-42120                        | MOTOR FUELS                   | 21,170           | 21,170           | 21,170           | -                     | -             |
| A100-431-23-42190                        | OPERATING SUPPLIES            | 15,000           | 15,000           | 14,259           | (741)                 | -4.9%         |
| A100-431-23-43610                        | GENERAL LIABILITY             | 2,203            | 2,203            | 2,258            | 55                    | 2.5%          |
| A100-431-23-43630                        | AUTOMOBILE INSURANCE          | 364              | 364              | 406              | 42                    | 11.5%         |
| A100-431-23-44040                        | MACH & EQUIP-REPAIR & MTCE    | 50,000           | 50,000           | 49,491           | (509)                 | -1.0%         |
| A100-431-23-44190                        | CITY EQUIPMENT RENTAL         | 56,801           | 56,801           | 56,801           | -                     | -             |
| A100-431-23-44195                        | CITY RADIO SYSTEM RENTAL      | 1,330            | 1,330            | 794              | (536)                 | -40.3%        |
| <b>STREET CLEANING EXPENDITURES</b>      |                               | <b>146,868</b>   | <b>146,868</b>   | <b>145,179</b>   | <b>(1,689)</b>        | <b>-1.2%</b>  |
| A100-431-25-41020                        | FULL-TIME EMPLOYEES-OVERTIME  | 16,100           | 16,100           | -                | (16,100)              | -100.0%       |
| A100-431-25-41040                        | TEMPORARY EMPLOYEES-REGULAR   | 23,040           | 23,040           | -                | (23,040)              | -100.0%       |
| A100-431-25-41210                        | PERA CONTRIBUTIONS            | 1,667            | 1,667            | -                | (1,667)               | -100.0%       |
| A100-431-25-41220                        | FICA CONTRIBUTIONS            | 2,995            | 2,995            | -                | (2,995)               | -100.0%       |
| A100-431-25-41510                        | WORKER'S COMPENSATION         | 3,241            | 3,241            | -                | (3,241)               | -100.0%       |
| A100-431-25-42120                        | MOTOR FUELS                   | 20,000           | 20,000           | 20,000           | -                     | -             |
| A100-431-25-42185                        | ICE CONTROL SUPPLIES          | 30,000           | 30,000           | 30,000           | -                     | -             |
| A100-431-25-42190                        | OPERATING SUPPLIES            | 20,000           | 20,000           | 18,854           | (1,146)               | -5.7%         |
| A100-431-25-44030                        | IMPROVEMENTS OTHER THAN BLDGS | 68,420           | 68,420           | 68,420           | -                     | -             |
| A100-431-25-44040                        | MACH & EQUIP-REPAIR & MTCE    | 40,000           | 40,000           | 39,847           | (153)                 | -0.4%         |
| A100-431-25-44190                        | CITY EQUIPMENT RENTAL         | 43,966           | 43,966           | 43,966           | -                     | -             |
| A100-431-25-44195                        | CITY RADIO SYSTEM RENTAL      | 1,560            | 1,560            | 1,665            | 105                   | 6.7%          |
| <b>SNOW AND ICE REMOVAL EXPENDITURES</b> |                               | <b>270,989</b>   | <b>270,989</b>   | <b>222,752</b>   | <b>(48,237)</b>       | <b>-17.8%</b> |
| A100-431-60-41010                        | FULL-TIME EMPLOYEES-REGULAR   | 40,383           | 40,383           | 35,243           | (5,140)               | -12.7%        |
| A100-431-60-41020                        | FULL TIME EMPLOYEES-OVERTIME  | 1,650            | 1,650            | 1,650            | -                     | -             |
| A100-431-60-41040                        | TEMPORARY EMPLOYEES-REGULAR   | 6,420            | 6,420            | 6,420            | -                     | -             |
| A100-431-60-41210                        | PERA CONTRIBUTIONS            | 3,148            | 3,148            | 2,819            | (329)                 | -10.5%        |
| A100-431-60-41220                        | FICA CONTRIBUTIONS            | 3,706            | 3,706            | 3,313            | (393)                 | -10.6%        |
| A100-431-60-41310                        | HEALTH INSURANCE              | 6,607            | 6,607            | 13,511           | 6,904                 | 104.5%        |
| A100-431-60-41330                        | LIFE INSURANCE                | 30               | 30               | 30               | -                     | -             |



| Account                                      | Description                    | 2013 Budget      |                  | 2014 Budget      | 2014 to 2013 Original |              |
|--|--------------------------------|------------------|------------------|------------------|-----------------------|--------------|
|  |                                | Original         | Current          |                  | Increase (Decrease)   | % Chg        |
| A100-431-60-41510                            | WORKER'S COMPENSATION          | 4,015            | 4,015            | 3,769            | (246)                 | -6.1%        |
| A100-431-60-42120                            | MOTOR FUELS                    | 6,070            | 6,070            | 5,766            | (304)                 | -5.0%        |
| A100-431-60-42190                            | OPERATING SUPPLIES             | 15,000           | 15,000           | 13,625           | (1,375)               | -9.2%        |
| A100-431-60-42260                            | SIGN REPAIR MATERIALS          | 26,530           | 26,530           | 25,586           | (944)                 | -3.6%        |
| A100-431-60-43210                            | TELEPHONE SERVICES             | 450              | 450              | 450              | -                     | -            |
| A100-431-60-43610                            | GENERAL LIABILITY              | 608              | 608              | 204              | (404)                 | -66.4%       |
| A100-431-60-44040                            | MACH & EQUIP-REPAIR & MTCE     | 3,000            | 3,000            | 2,967            | (33)                  | -1.1%        |
| A100-431-60-44041                            | TRAFFIC SIGNAL-REPAIR & MTCE   | 10,000           | 10,000           | 10,000           | -                     | -            |
| A100-431-60-44190                            | CITY EQUIPMENT RENTAL          | 4,655            | 4,655            | 4,655            | -                     | -            |
| A100-431-60-44195                            | CITY RADIO SYSTEM RENTAL       | 495              | 495              | 495              | -                     | -            |
| <b>TRAFFIC SIGNS EXPENDITURES</b>            |                                | <b>132,767</b>   | <b>132,767</b>   | <b>130,503</b>   | <b>(2,264)</b>        | <b>-1.7%</b> |
| A100-431-70-41010                            | FULL-TIME EMPLOYEES-REGULAR    | 117,670          | 117,670          | 121,596          | 3,926                 | 3.3%         |
| A100-431-70-41020                            | FULL-TIME EMPLOYEES-OVERTIME   | 1,500            | 1,500            | 1,500            | -                     | -            |
| A100-431-70-41030                            | PART-TIME EMPLOYEES-REGULAR    | 21,902           | 21,902           | 22,816           | 914                   | 4.2%         |
| A100-431-70-41210                            | PERA CONTRIBUTIONS             | 10,228           | 10,228           | 10,760           | 532                   | 5.2%         |
| A100-431-70-41220                            | FICA CONTRIBUTIONS             | 10,792           | 10,792           | 11,163           | 371                   | 3.4%         |
| A100-431-70-41310                            | HEALTH INSURANCE               | 19,009           | 19,009           | 20,580           | 1,571                 | 8.3%         |
| A100-431-70-41330                            | LIFE INSURANCE                 | 95               | 95               | 95               | -                     | -            |
| A100-431-70-41510                            | WORKER'S COMPENSATION          | 4,364            | 4,364            | 4,776            | 412                   | 9.4%         |
| A100-431-70-42080                            | OFFICE SUPPLIES                | 500              | 500              | 431              | (69)                  | -13.8%       |
| A100-431-70-42120                            | MOTOR FUELS                    | 2,500            | 2,500            | 2,375            | (125)                 | -5.0%        |
| A100-431-70-42170                            | CLOTHING                       | 980              | 980              | 905              | (75)                  | -7.7%        |
| A100-431-70-42190                            | OPERATING SUPPLIES             | 25,000           | 25,000           | 22,309           | (2,691)               | -10.8%       |
| A100-431-70-42600                            | MACH. & EQUIP.-PARTS INVENTORY | 500,000          | 500,000          | 500,000          | -                     | -            |
| A100-431-70-42650                            | MOTOR FUELS-BULK               | 1,200,000        | 1,200,000        | 1,200,000        | -                     | -            |
| A100-431-70-43076                            | PAYMENTS TO COUNTY TREASURER   | 280              | 280              | 280              | -                     | -            |
| A100-431-70-43090                            | ELECTRONIC DATA PROCESSING     | 13,189           | 13,189           | 14,112           | 923                   | 7.0%         |
| A100-431-70-43100                            | PROFESSIONAL SERVICES          | 12,000           | 12,000           | 12,000           | -                     | -            |
| A100-431-70-43210                            | TELEPHONE SERVICES             | 2,200            | 2,200            | 2,051            | (149)                 | -6.8%        |
| A100-431-70-43220                            | POSTAGE                        | 60               | 60               | 57               | (3)                   | -5.0%        |
| A100-431-70-43610                            | GENERAL LIABILITY              | 6,522            | 6,522            | 5,845            | (677)                 | -10.4%       |
| A100-431-70-43630                            | AUTOMOBILE INSURANCE           | 152              | 152              | 145              | (7)                   | -4.6%        |
| A100-431-70-43860                            | UTILITIES                      | 49,890           | 49,890           | 48,604           | (1,286)               | -2.6%        |
| A100-431-70-44010                            | BUILDING-REPAIR & MAINTENANCE  | 15,000           | 15,000           | 14,788           | (212)                 | -1.4%        |
| A100-431-70-44030                            | IMPROVEMENTS OTHER THAN BLDGS  | 1,000            | 1,000            | 1,000            | -                     | -            |
| A100-431-70-44040                            | MACH & EQUIP-REPAIR & MTCE     | 3,280            | 3,280            | 3,216            | (64)                  | -2.0%        |
| A100-431-70-44190                            | CITY EQUIPMENT RENTAL          | 1,368            | 1,368            | 1,368            | -                     | -            |
| A100-431-70-44195                            | CITY RADIO SYSTEM RENTAL       | 4,880            | 4,880            | 5,525            | 645                   | 13.2%        |
| A100-431-70-44330                            | DUES AND SUBSCRIPTIONS         | 145              | 145              | 145              | -                     | -            |
| A100-431-70-44370                            | TRAVEL, TRAINING, CONFERENCES  | 100              | 100              | 95               | (5)                   | -5.0%        |
| <b>CENTRAL MAINTENANCE SHOP EXPENDITURES</b> |                                | <b>2,024,606</b> | <b>2,024,606</b> | <b>2,028,537</b> | <b>3,931</b>          | <b>0.2%</b>  |
| A225-451-27-42190                            | OPERATING SUPPLIES             | 10,000           | 10,000           | 9,330            | (670)                 | -6.7%        |
| A225-451-27-43210                            | TELEPHONE SERVICES             | 550              | 550              | 514              | (36)                  | -6.5%        |
| A225-451-27-43610                            | GENERAL LIABILITY              | 24,321           | 24,321           | 25,481           | 1,160                 | 4.8%         |
| A225-451-27-43860                            | UTILITIES                      | 40,000           | 40,000           | 37,428           | (2,572)               | -6.4%        |
| A225-451-27-44030                            | IMPROVEMENTS OTHER THAN BLDGS  | 3,000            | 3,000            | 3,000            | -                     | -            |

| Account                                     | Description                   | 2013 Budget    |                  | 2014 Budget    | 2014 to 2013 Original |              |
|---|-------------------------------|----------------|------------------|----------------|-----------------------|--------------|
|   |                               | Original       | Current          |                | Increase (Decrease)   | % Chg        |
| A225-451-27-44040                           | MACH & EQUIP-REPAIR & MTCE    | 2,500          | 2,500            | 2,500          | -                     | -            |
| <b>CENTENNIAL COMPLEX EXPENDITURES</b>      |                               | <b>80,371</b>  | <b>80,371</b>    | <b>78,253</b>  | <b>(2,118)</b>        | <b>-2.6%</b> |
| A225-451-28-42190                           | OPERATING SUPPLIES            | 20,000         | 20,000           | 17,752         | (2,248)               | -11.2%       |
| A225-451-28-42280                           | REPAIR & MTCE SUPPLIES        | 4,000          | 4,000            | 3,800          | (200)                 | -5.0%        |
| A225-451-28-43860                           | UTILITIES                     | 50,000         | 50,000           | 48,001         | (1,999)               | -4.0%        |
| A225-451-28-44010                           | BUILDING-REPAIR & MAINTENANCE | 3,000          | 3,000            | 3,000          | -                     | -            |
| <b>SOUTHSIDE REGIONAL PARK EXPENDITURES</b> |                               | <b>77,000</b>  | <b>77,000</b>    | <b>72,553</b>  | <b>(4,447)</b>        | <b>-5.8%</b> |
| A225-452-00-41010                           | FULL-TIME EMPLOYEES-REGULAR   | 273,238        | 273,238          | 282,612        | 9,374                 | 3.4%         |
| A225-452-00-41020                           | FULL-TIME EMPLOYEES-OVERTIME  | 10,000         | 10,000           | 10,000         | -                     | -            |
| A225-452-00-41040                           | TEMPORARY EMPLOYEES-REGULAR   | 124,066        | 124,066          | 124,066        | -                     | -            |
| A225-452-00-41210                           | PERA CONTRIBUTIONS            | 25,535         | 25,535           | 26,568         | 1,033                 | 4.0%         |
| A225-452-00-41220                           | FICA CONTRIBUTIONS            | 31,159         | 31,159           | 31,876         | 717                   | 2.3%         |
| A225-452-00-41310                           | HEALTH INSURANCE              | 47,182         | 47,182           | 49,265         | 2,083                 | 4.4%         |
| A225-452-00-41330                           | LIFE INSURANCE                | 215            | 215              | 215            | -                     | -            |
| A225-452-00-41510                           | WORKER'S COMPENSATION         | 14,922         | 14,922           | 16,055         | 1,133                 | 7.6%         |
| A225-452-00-42080                           | OFFICE SUPPLIES               | 150            | 150              | 131            | (19)                  | -12.7%       |
| A225-452-00-42120                           | MOTOR FUELS                   | 59,500         | 59,500           | 56,525         | (2,975)               | -5.0%        |
| A225-452-00-42160                           | CHEMICALS & CHEMICAL PRODUCTS | 3,610          | 3,610            | 3,604          | (6)                   | -0.2%        |
| A225-452-00-42190                           | OPERATING SUPPLIES            | 31,136         | 31,136           | 27,941         | (3,195)               | -10.3%       |
| A225-452-00-42280                           | REPAIR & MTCE SUPPLIES        | 2,380          | 2,380            | 2,380          | -                     | -            |
| A225-452-00-43076                           | PAYMENTS TO COUNTY TREASURER  | 2,000          | 2,000            | 2,000          | -                     | -            |
| A225-452-00-43090                           | ELECTRONIC DATA PROCESSING    | 6,589          | 6,589            | 7,050          | 461                   | 7.0%         |
| A225-452-00-43100                           | PROFESSIONAL SERVICES         | 950            | 950              | 950            | -                     | -            |
| A225-452-00-43210                           | TELEPHONE SERVICES            | 1,700          | 1,700            | 1,594          | (106)                 | -6.2%        |
| A225-452-00-43610                           | GENERAL LIABILITY             | 117,062        | 117,062          | 111,111        | (5,951)               | -5.1%        |
| A225-452-00-43630                           | AUTOMOBILE INSURANCE          | 3,766          | 3,766            | 3,354          | (412)                 | -10.9%       |
| A225-452-00-43860                           | UTILITIES                     | 83,500         | 83,500           | 80,504         | (2,996)               | -3.6%        |
| A225-452-00-44010                           | BUILDING-REPAIR & MAINTENANCE | 4,750          | 4,750            | 4,750          | -                     | -            |
| A225-452-00-44030                           | IMPROVEMENTS OTHER THAN BLDGS | 8,000          | 8,000            | 8,000          | -                     | -            |
| A225-452-00-44040                           | MACH & EQUIP-REPAIR & MTCE    | 42,510         | 42,510           | 42,510         | -                     | -            |
| A225-452-00-44180                           | RENTALS                       | 3,100          | 3,100            | 2,797          | (303)                 | -9.8%        |
| A225-452-00-44190                           | CITY EQUIPMENT RENTAL         | 92,655         | 92,655           | 92,655         | -                     | -            |
| A225-452-00-44195                           | CITY RADIO SYSTEM RENTAL      | 6,840          | 6,840            | 6,837          | (3)                   | 0.0%         |
| A225-452-00-44330                           | DUES AND SUBSCRIPTIONS        | 145            | 145              | 145            | -                     | -            |
| A225-452-00-44370                           | TRAVEL, TRAINING, CONFERENCES | 100            | 100              | 95             | (5)                   | -5.0%        |
| A225-452-00-45400                           | MACHINERY AND EQUIPMENT       | -              | 24,885           | -              | -                     | -            |
| <b>PARK MAINTENANCE EXPENDITURES</b>        |                               | <b>996,760</b> | <b>1,021,645</b> | <b>995,590</b> | <b>(1,170)</b>        | <b>-0.1%</b> |
| A409-431-00-42190                           | OPERATING SUPPLIES            | -              | 8,000            | -              | -                     | -            |
| A409-431-00-44030                           | IMPROVEMENTS OTHER THAN BLDGS | -              | 139,000          | -              | -                     | -            |
| A409-431-00-44180                           | RENTALS                       | -              | 19,000           | -              | -                     | -            |
| <b>PRE FLOOD DISASTER EXPENDITURES</b>      |                               | <b>-</b>       | <b>166,000</b>   | <b>-</b>       | <b>-</b>              | <b>-</b>     |
| A415-419-40-44010                           | BUILDING-REPAIR & MAINTENANCE | 100,000        | 158,146          | 100,000        | -                     | -            |
| A415-419-40-45210                           | BUILDING - REHABILITATION     | 30,000         | 30,000           | 25,000         | (5,000)               | -16.7%       |
| <b>CI - GENERAL GOVT BLDG EXPENDITURES</b>  |                               | <b>130,000</b> | <b>188,146</b>   | <b>125,000</b> | <b>(5,000)</b>        | <b>-3.8%</b> |
| A415-431-00-44030                           | IMPROVEMENTS OTHER THAN BLDGS | 50,000         | 55,651           | -              | (50,000)              | -100.0%      |
| A415-431-00-44040                           | MACH & EQUIP-REPAIR & MTCE    | 3,300          | 3,300            | -              | (3,300)               | -100.0%      |

| Account  | Description                   | 2013 Budget |           | 2014 Budget | 2014 to 2013 Original |         |
|--|-------------------------------|-------------|-----------|-------------|-----------------------|---------|
|  |                               | Original    | Current   |             | Increase (Decrease)   | % Chg   |
| A415-431-00-45400                                  | MACHINERY & EQUIPMENT         | 46,000      | 46,000    | 90,000      | 44,000                | 95.7%   |
| <b>CI - STREET EXPENDITURES</b>                    |                               | 99,300      | 104,951   | 90,000      | (9,300)               | -9.4%   |
| A415-431-60-42190                                  | OPERATING SUPPLIES            | -           | 28,350    | -           | -                     | -       |
| <b>CI - TRAFFIC SIGNS EXPENDITURES</b>             |                               | -           | 28,350    | -           | -                     | -       |
| A415-431-70-45400                                  | MACHINERY & EQUIPMENT         | -           | -         | 6,500       | 6,500                 | -       |
| <b>CI - PUBLIC WORKS FACILITY EXPENDITURES</b>     |                               | -           | -         | 6,500       | 6,500                 | -       |
| A415-452-00-45200                                  | BUILDINGS                     | 35,000      | 35,000    | -           | (35,000)              | -100.0% |
| A415-452-00-45300                                  | IMPROVEMENTS OTHER THAN BLDGS | 55,000      | 344,675   | -           | (55,000)              | -100.0% |
| A415-452-00-45400                                  | MACHINERY & EQUIPMENT         | 200,000     | 257,356   | 345,000     | 145,000               | 72.5%   |
| A415-452-00-44010                                  | BUILDING-REPAIR & MAINTENANCE | -           | 12,000    | -           | -                     | -       |
| A415-452-00-44030                                  | IMPROVEMENTS OTHER THAN BLDGS | -           | 13,000    | -           | -                     | -       |
| <b>CI - PARK MAINTENANCE EXPENDITURES</b>          |                               | 290,000     | 662,031   | 345,000     | 55,000                | 19.0%   |
| A415-455-09-44010                                  | BUILDING-REPAIR & MAINTENANCE | 5,000       | 5,000     | -           | (5,000)               | -100.0% |
| <b>CI - LIBRARY EXPENDITURES</b>                   |                               | 5,000       | 5,000     | -           | (5,000)               | -100.0% |
| A415-496-50-45400                                  | MACHINERY & EQUIPMENT         | -           | -         | 65,000      | 65,000                | -       |
| <b>CI - RIGHT-OF-WAY MTCE EXPENDITURES</b>         |                               | -           | -         | 65,000      | 65,000                | -       |
| A415-497-15-42190                                  | OPERATING SUPPLIES            | 3,000       | 3,000     | -           | (3,000)               | -100.0% |
| A415-497-15-44040                                  | MACH & EQUIP-REPAIR & MTCE    | 9,000       | 9,000     | -           | (9,000)               | -100.0% |
| A415-497-15-45400                                  | MACHINERY & EQUIPMENT         | 5,000       | 5,000     | 11,500      | 6,500                 | 130.0%  |
| <b>CI - VILLAGE GREEN MAINTENANCE EXPENDITURES</b> |                               | 17,000      | 17,000    | 11,500      | (5,500)               | -32.4%  |
| A415-497-25-44040                                  | MACH & EQUIP-REPAIR & MTCE    | -           | 10,000    | -           | -                     | -       |
| A415-497-25-45400                                  | MACHINERY & EQUIPMENT         | 28,000      | 28,000    | 10,000      | (18,000)              | -64.3%  |
| <b>CI - MEADOWS MAINTENANCE EXPENDITURES</b>       |                               | 28,000      | 38,000    | 10,000      | (18,000)              | -64.3%  |
| A603-495-00-33404                                  | STATE - PERA AID              | 4,790       | 4,790     | 4,790       | -                     | -       |
| A603-495-00-36210                                  | INTEREST EARNINGS             | 20,000      | 20,000    | 20,000      | -                     | -       |
| A603-495-00-36220                                  | CONTAINER RENTAL              | 20,000      | 20,000    | 20,000      | -                     | -       |
| A603-495-00-36280                                  | INSURANCE PREMIUM SETTLEMENTS | 3,000       | 3,000     | 6,000       | 3,000                 | 100.0%  |
| A603-495-00-36295                                  | SALE OF RECYCLABLE MATERIAL   | 40,000      | 40,000    | 40,000      | -                     | -       |
| A603-495-00-36296                                  | SALE OF REFUSE BAGS           | 15,000      | 15,000    | 15,000      | -                     | -       |
| A603-495-00-37010                                  | SERVICE CHARGES               | 3,100,000   | 3,100,000 | 3,100,000   | -                     | -       |
| A603-495-00-37020                                  | DUMPING FEES                  | 450,000     | 450,000   | 450,000     | -                     | -       |
| A603-495-30-33620                                  | COUNTY - RECYCLING ASSISTANCE | 200,000     | 200,000   | 200,000     | -                     | -       |
| A603-495-30-36295                                  | SALE OF RECYCLABLE CONTAINERS | 2,500       | 2,500     | 2,500       | -                     | -       |
| <b>SANITATION REVENUES</b>                         |                               | 3,855,290   | 3,855,290 | 3,858,290   | 3,000                 | 0.1%    |
| A603-495-10-41010                                  | FULL-TIME EMPLOYEES-REGULAR   | 634,759     | 634,759   | 616,922     | (17,837)              | -2.8%   |
| A603-495-10-41020                                  | FULL-TIME EMPLOYEES-OVERTIME  | 50,500      | 50,500    | 50,500      | -                     | -       |
| A603-495-10-41040                                  | TEMPORARY EMPLOYEES-REGULAR   | 20,000      | 20,000    | 20,000      | -                     | -       |
| A603-495-10-41210                                  | PERA CONTRIBUTIONS            | 51,131      | 51,131    | 50,614      | (517)                 | -1.0%   |
| A603-495-10-41220                                  | FICA CONTRIBUTIONS            | 53,952      | 53,952    | 52,588      | (1,364)               | -2.5%   |
| A603-495-10-41310                                  | HEALTH INSURANCE              | 134,255     | 134,255   | 137,701     | 3,446                 | 2.6%    |
| A603-495-10-41330                                  | LIFE INSURANCE                | 600         | 600       | 600         | -                     | -       |
| A603-495-10-41410                                  | UNEMPLOYMENT COMPENSATION     | 6,000       | 6,000     | 6,000       | -                     | -       |
| A603-495-10-41510                                  | WORKER'S COMPENSATION         | 56,293      | 56,293    | 55,400      | (893)                 | -1.6%   |
| A603-495-10-42120                                  | MOTOR FUELS                   | 245,932     | 245,932   | 245,932     | -                     | -       |
| A603-495-10-42170                                  | CLOTHING                      | 5,000       | 5,000     | 4,758       | (242)                 | -4.8%   |
| A603-495-10-42190                                  | OPERATING SUPPLIES            | 84,335      | 84,335    | 75,050      | (9,285)               | -11.0%  |

| Account                                       | Description                   | 2013 Budget      |                  | 2014 Budget      | 2014 to 2013 Original |              |
|---|-------------------------------|------------------|------------------|------------------|-----------------------|--------------|
|   |                               | Original         | Current          |                  | Increase (Decrease)   | % Chg        |
| A603-495-10-42281                             | CONTAINER REPAIR SUPPLIES     | 13,000           | 13,000           | 12,342           | (658)                 | -5.1%        |
| A603-495-10-43010                             | AUDITING AND ACCOUNTING FEES  | 2,900            | 2,900            | 2,900            | -                     | -            |
| A603-495-10-43050                             | MEDICAL AND DENTAL FEES       | 250              | 250              | 250              | -                     | -            |
| A603-495-10-43076                             | PAYMENTS TO COUNTY TREASURER  | 140              | 140              | 140              | -                     | -            |
| A603-495-10-43090                             | ELECTRONIC DATA PROCESSING    | 6,589            | 6,589            | 7,050            | 461                   | 7.0%         |
| A603-495-10-43100                             | PROFESSIONAL SERVICES         | 10,000           | 10,000           | 10,000           | -                     | -            |
| A603-495-10-43210                             | TELEPHONE SERVICES            | 1,500            | 1,500            | 1,388            | (112)                 | -7.5%        |
| A603-495-10-43220                             | POSTAGE                       | 300              | 300              | 300              | -                     | -            |
| A603-495-10-43540                             | PRINTING                      | 250              | 250              | 250              | -                     | -            |
| A603-495-10-43610                             | GENERAL LIABILITY             | 14,053           | 14,053           | 4,684            | (9,369)               | -66.7%       |
| A603-495-10-43630                             | AUTOMOBILE INSURANCE          | 9,821            | 9,821            | 12,637           | 2,816                 | 28.7%        |
| A603-495-10-43860                             | UTILITIES                     | 32,000           | 32,000           | 32,000           | -                     | -            |
| A603-495-10-44010                             | BUILDING-REPAIR & MAINTENANCE | 12,000           | 12,000           | 11,676           | (324)                 | -2.7%        |
| A603-495-10-44040                             | MACH & EQUIP-REPAIR & MTCE    | 175,000          | 175,000          | 173,839          | (1,161)               | -0.7%        |
| A603-495-10-44041                             | CONTAINER - REPAIR & MTCE     | 4,000            | 4,000            | 3,946            | (54)                  | -1.4%        |
| A603-495-10-44190                             | CITY EQUIPMENT RENTAL         | 182,129          | 182,129          | 182,129          | -                     | -            |
| A603-495-10-44195                             | CITY RADIO SYSTEM RENTAL      | 6,125            | 6,125            | 5,886            | (239)                 | -3.9%        |
| A603-495-10-44370                             | TRAVEL, TRAINING, CONFERENCES | 500              | 500              | 500              | -                     | -            |
| A603-495-10-44380                             | COUNTY DUMP-FEES              | 900,000          | 900,000          | 900,000          | -                     | -            |
| A603-495-10-44384                             | CREDIT CARD SERVICE CHARGES   | 1,000            | 1,000            | 1,000            | -                     | -            |
| A603-495-10-44385                             | COLLECTION AND BILLING        | 123,585          | 123,585          | 123,585          | -                     | -            |
| A603-495-10-47200                             | TRANSFER - GENERAL            | 182,400          | 182,400          | 182,790          | 390                   | 0.2%         |
| A603-495-10-47203                             | TRANSFER - STREET CLEANING    | 262,950          | 262,950          | 262,950          | -                     | -            |
| A603-495-10-49999                             | TO RESERVES                   | -                | -                | 9,747            | 9,747                 | -            |
| <b>COLLECTION &amp; DISPOSAL EXPENDITURES</b> |                               | <b>3,283,249</b> | <b>3,283,249</b> | <b>3,258,054</b> | <b>(25,195)</b>       | <b>-0.8%</b> |
| A603-495-20-41010                             | FULL-TIME EMPLOYEES-REGULAR   | 69,602           | 69,602           | 71,839           | 2,237                 | 3.2%         |
| A603-495-20-41020                             | FULL-TIME EMPLOYEES-OVERTIME  | 4,040            | 4,040            | 4,040            | -                     | -            |
| A603-495-20-41040                             | TEMPORARY EMPLOYEES-REGULAR   | 36,410           | 36,410           | 20,000           | (16,410)              | -45.1%       |
| A603-495-20-41210                             | PERA CONTRIBUTIONS            | 7,979            | 7,979            | 8,232            | 253                   | 3.2%         |
| A603-495-20-41220                             | FICA CONTRIBUTIONS            | 8,419            | 8,419            | 8,590            | 171                   | 2.0%         |
| A603-495-20-41310                             | HEALTH INSURANCE              | 11,081           | 11,081           | 12,302           | 1,221                 | 11.0%        |
| A603-495-20-41330                             | LIFE INSURANCE                | 60               | 60               | 60               | -                     | -            |
| A603-495-20-41410                             | UNEMPLOYMENT COMPENSATION     | 3,000            | 3,000            | 3,000            | -                     | -            |
| A603-495-20-41510                             | WORKER'S COMPENSATION         | 6,948            | 6,948            | 7,424            | 476                   | 6.9%         |
| A603-495-20-42120                             | MOTOR FUELS                   | 21,240           | 21,240           | 21,240           | -                     | -            |
| A603-495-20-42170                             | CLOTHING                      | 500              | 500              | 495              | (5)                   | -1.0%        |
| A603-495-20-42190                             | OPERATING SUPPLIES            | 1,000            | 1,000            | 837              | (163)                 | -16.3%       |
| A603-495-20-43100                             | PROFESSIONAL SERVICES         | 60,000           | 60,000           | 60,000           | -                     | -            |
| A603-495-20-43210                             | TELEPHONE SERVICES            | 200              | 200              | 189              | (11)                  | -5.5%        |
| A603-495-20-43610                             | GENERAL LIABILITY             | 3,584            | 3,584            | 3,583            | (1)                   | 0.0%         |
| A603-495-20-43630                             | AUTOMOBILE INSURANCE          | 140              | 140              | 135              | (5)                   | -3.6%        |
| A603-495-20-43860                             | UTILITIES                     | 1,000            | 1,000            | 1,000            | -                     | -            |
| A603-495-20-44010                             | BUILDING-REPAIR & MAINTENANCE | 400              | 400              | 400              | -                     | -            |
| A603-495-20-44030                             | IMPROVEMENTS OTHER THAN BLDGS | 2,000            | 2,000            | 2,000            | -                     | -            |
| A603-495-20-44040                             | MACH & EQUIP-REPAIR & MTCE    | 13,000           | 13,000           | 12,606           | (394)                 | -3.0%        |
| A603-495-20-44190                             | CITY EQUIPMENT RENTAL         | 20,145           | 20,145           | 20,145           | -                     | -            |

| Account                        | Description                   | 2013 Budget    |                | 2014 Budget    | 2014 to 2013 Original |              |
|--------------------------------|-------------------------------|----------------|----------------|----------------|-----------------------|--------------|
|                                |                               | Original       | Current        |                | Increase (Decrease)   | % Chg        |
| A603-495-20-44195              | CITY RADIO SYSTEM RENTAL      | 240            | 240            | 238            | (2)                   | -0.8%        |
| A603-495-20-45400              | MACHINERY AND EQUIPMENT       | 10,000         | 10,000         | -              | (10,000)              | -100.0%      |
| <b>COMPOSTING EXPENDITURES</b> |                               | <b>280,988</b> | <b>280,988</b> | <b>258,355</b> | <b>(22,633)</b>       | <b>-8.1%</b> |
| A603-495-30-41010              | FULL-TIME EMPLOYEES-REGULAR   | 112,112        | 112,112        | 148,979        | 36,867                | 32.9%        |
| A603-495-30-41020              | FULL-TIME EMPLOYEES-OVERTIME  | 6,060          | 6,060          | 6,060          | -                     | -            |
| A603-495-30-41210              | PERA CONTRIBUTIONS            | 8,567          | 8,567          | 10,989         | 2,422                 | 28.3%        |
| A603-495-30-41220              | FICA CONTRIBUTIONS            | 9,041          | 9,041          | 11,397         | 2,356                 | 26.1%        |
| A603-495-30-41310              | HEALTH INSURANCE              | 19,820         | 19,820         | 27,593         | 7,773                 | 39.2%        |
| A603-495-30-41330              | LIFE INSURANCE                | 90             | 90             | 90             | -                     | -            |
| A603-495-30-41510              | WORKER'S COMPENSATION         | 10,212         | 10,212         | 13,518         | 3,306                 | 32.4%        |
| A603-495-30-42120              | MOTOR FUELS                   | 24,630         | 24,630         | 24,630         | -                     | -            |
| A603-495-30-42170              | CLOTHING                      | 500            | 500            | 487            | (13)                  | -2.6%        |
| A603-495-30-42190              | OPERATING SUPPLIES            | 7,000          | 7,000          | 6,960          | (40)                  | -0.6%        |
| A603-495-30-43540              | PRINTING                      | 800            | 800            | 800            | -                     | -            |
| A603-495-30-43610              | GENERAL LIABILITY             | 2,052          | 2,052          | 1,397          | (655)                 | -31.9%       |
| A603-495-30-43630              | AUTOMOBILE INSURANCE          | 1,424          | 1,424          | 1,508          | 84                    | 5.9%         |
| A603-495-30-44040              | MACH & EQUIP-REPAIR & MTCE    | 15,000         | 15,000         | 13,726         | (1,274)               | -8.5%        |
| A603-495-30-44190              | CITY EQUIPMENT RENTAL         | 26,280         | 26,280         | 26,280         | -                     | -            |
| A603-495-30-44195              | CITY RADIO SYSTEM RENTAL      | 960            | 960            | 962            | 2                     | 0.2%         |
| A603-495-30-44370              | TRAVEL, TRAINING, CONFERENCES | 500            | 500            | 500            | -                     | -            |
| A603-495-30-44380              | DUMP FEES                     | 46,005         | 46,005         | 46,005         | -                     | -            |
| <b>RECYCLING EXPENDITURES</b>  |                               | <b>291,053</b> | <b>291,053</b> | <b>341,881</b> | <b>50,828</b>         | <b>17.5%</b> |
| A613-497-15-41010              | FULL-TIME EMPLOYEES-REGULAR   | 128,106        | 128,106        | 132,822        | 4,716                 | 3.7%         |
| A613-497-15-41020              | FULL-TIME EMPLOYEES-OVERTIME  | 4,550          | 4,550          | 4,550          | -                     | -            |
| A613-497-15-41040              | TEMPORARY EMPLOYEES-REGULAR   | 60,190         | 60,190         | 60,190         | -                     | -            |
| A613-497-15-41210              | PERA CONTRIBUTIONS            | 11,618         | 11,618         | 11,796         | 178                   | 1.5%         |
| A613-497-15-41220              | FICA CONTRIBUTIONS            | 14,753         | 14,753         | 14,766         | 13                    | 0.1%         |
| A613-497-15-41310              | HEALTH INSURANCE              | 16,520         | 16,520         | 17,246         | 726                   | 4.4%         |
| A613-497-15-41330              | LIFE INSURANCE                | 100            | 100            | 100            | -                     | -            |
| A613-497-15-41510              | WORKER'S COMPENSATION         | 3,970          | 3,970          | 4,170          | 200                   | 5.0%         |
| A613-497-15-42120              | MOTOR FUELS                   | 32,580         | 32,580         | 32,580         | -                     | -            |
| A613-497-15-42130              | LUBRICANTS AND ADDITIVES      | 1,530          | 1,530          | 1,530          | -                     | -            |
| A613-497-15-42160              | CHEMICALS & CHEMICAL PRODUCTS | 12,450         | 12,450         | 19,064         | 6,614                 | 53.1%        |
| A613-497-15-42175              | FERTILIZERS                   | 15,000         | 15,000         | 15,000         | -                     | -            |
| A613-497-15-42180              | SEED AND SOIL                 | 6,000          | 6,000          | 6,000          | -                     | -            |
| A613-497-15-42190              | OPERATING SUPPLIES            | 12,000         | 12,000         | 12,000         | -                     | -            |
| A613-497-15-42270              | UTILITY SYSTEM SUPPLIES       | 7,500          | 7,500          | 7,500          | -                     | -            |
| A613-497-15-43090              | ELECTRONIC DATA PROCESSING    | 4,400          | 4,400          | 4,708          | 308                   | 7.0%         |
| A613-497-15-43210              | TELEPHONE SERVICES            | 600            | 600            | 600            | -                     | -            |
| A613-497-15-43610              | GENERAL LIABILITY             | 3,820          | 3,820          | 4,395          | 575                   | 15.1%        |
| A613-497-15-43630              | AUTOMOBILE INSURANCE          | 288            | 288            | 262            | (26)                  | -9.0%        |
| A613-497-15-43860              | UTILITIES                     | 15,000         | 15,000         | 15,000         | -                     | -            |
| A613-497-15-44010              | BUILDING-REPAIR & MAINTENANCE | 1,000          | 1,000          | 1,000          | -                     | -            |
| A613-497-15-44020              | UTILITY SYSTEM MAINTENANCE    | 1,500          | 1,500          | 1,500          | -                     | -            |
| A613-497-15-44030              | IMPROVEMENTS OTHER THAN BLDGS | 9,000          | 9,000          | 9,000          | -                     | -            |
| A613-497-15-44040              | MACH & EQUIP-REPAIR & MTCE    | 9,000          | 9,000          | 9,000          | -                     | -            |

| Account                                       | Description                   | 2013 Budget    |                | 2014 Budget    | 2014 to 2013 Original |             |
|---|-------------------------------|----------------|----------------|----------------|-----------------------|-------------|
|   |                               | Original       | Current        |                | Increase (Decrease)   | % Chg       |
| A613-497-15-44180                             | RENTALS                       | 2,000          | 2,000          | 2,000          | -                     | -           |
| A613-497-15-44190                             | CITY EQUIPMENT RENTAL         | 51,286         | 51,286         | 51,286         | -                     | -           |
| A613-497-15-44330                             | DUES AND SUBSCRIPTIONS        | 520            | 520            | 520            | -                     | -           |
| A613-497-15-44370                             | TRAVEL, TRAINING, CONFERENCES | 600            | 600            | 600            | -                     | -           |
| <b>VILLAGE GREEN MAINTENANCE EXPENDITURES</b> |                               | <b>425,881</b> | <b>425,881</b> | <b>439,185</b> | <b>13,304</b>         | <b>3.1%</b> |
| A613-497-25-41010                             | FULL-TIME EMPLOYEES-REGULAR   | 123,481        | 123,481        | 126,331        | 2,850                 | 2.3%        |
| A613-497-25-41020                             | FULL-TIME EMPLOYEES-OVERTIME  | 4,550          | 4,550          | 4,550          | -                     | -           |
| A613-497-25-41040                             | TEMPORARY EMPLOYEES-REGULAR   | 60,190         | 60,190         | 60,190         | -                     | -           |
| A613-497-25-41210                             | PERA CONTRIBUTIONS            | 11,282         | 11,282         | 11,636         | 354                   | 3.1%        |
| A613-497-25-41220                             | FICA CONTRIBUTIONS            | 14,399         | 14,399         | 14,606         | 207                   | 1.4%        |
| A613-497-25-41310                             | HEALTH INSURANCE              | 16,517         | 16,517         | 17,246         | 729                   | 4.4%        |
| A613-497-25-41330                             | LIFE INSURANCE                | 100            | 100            | 100            | -                     | -           |
| A613-497-25-41510                             | WORKER'S COMPENSATION         | 3,875          | 3,875          | 4,125          | 250                   | 6.5%        |
| A613-497-25-42080                             | OFFICE SUPPLIES               | 200            | 200            | 200            | -                     | -           |
| A613-497-25-42120                             | MOTOR FUELS                   | 35,879         | 35,879         | 35,879         | -                     | -           |
| A613-497-25-42130                             | LUBRICANTS AND ADDITIVES      | 1,400          | 1,400          | 1,400          | -                     | -           |
| A613-497-25-42160                             | CHEMICALS & CHEMICAL PRODUCTS | 12,450         | 12,450         | 12,450         | -                     | -           |
| A613-497-25-42175                             | FERTILIZERS                   | 18,000         | 18,000         | 18,000         | -                     | -           |
| A613-497-25-42180                             | SEED AND SOIL                 | 10,000         | 10,000         | 10,000         | -                     | -           |
| A613-497-25-42190                             | OPERATING SUPPLIES            | 7,280          | 7,280          | 7,280          | -                     | -           |
| A613-497-25-42270                             | UTILITY SYSTEM SUPPLIES       | 5,000          | 5,000          | 5,000          | -                     | -           |
| A613-497-25-43090                             | ELECTRONIC DATA PROCESSING    | 4,400          | 4,400          | 4,708          | 308                   | 7.0%        |
| A613-497-25-43210                             | TELEPHONE SERVICES            | 700            | 700            | 700            | -                     | -           |
| A613-497-25-43610                             | GENERAL LIABILITY             | 3,400          | 3,400          | 3,832          | 432                   | 12.7%       |
| A613-497-25-43630                             | AUTOMOBILE INSURANCE          | 322            | 322            | 309            | (13)                  | -4.0%       |
| A613-497-25-43860                             | UTILITIES                     | 30,000         | 30,000         | 30,000         | -                     | -           |
| A613-497-25-44010                             | BUILDING-REPAIR & MAINTENANCE | 500            | 500            | 500            | -                     | -           |
| A613-497-25-44020                             | UTILITY SYSTEM MAINTENANCE    | 3,000          | 3,000          | 3,000          | -                     | -           |
| A613-497-25-44030                             | IMPROVEMENTS OTHER THAN BLDGS | 5,000          | 5,000          | 5,000          | -                     | -           |
| A613-497-25-44040                             | MACH & EQUIP-REPAIR & MTCE    | 16,000         | 16,000         | 16,000         | -                     | -           |
| A613-497-25-44180                             | RENTALS                       | 8,000          | 8,000          | 8,000          | -                     | -           |
| A613-497-25-44190                             | CITY EQUIPMENT RENTAL         | 44,825         | 44,825         | 44,825         | -                     | -           |
| A613-497-25-44195                             | CITY RADIO SYSTEM RENTAL      | 370            | 370            | 367            | (3)                   | -0.8%       |
| A613-497-25-44330                             | DUES AND SUBSCRIPTIONS        | 530            | 530            | 530            | -                     | -           |
| A613-497-25-44370                             | TRAVEL, TRAINING, CONFERENCES | 600            | 600            | 600            | -                     | -           |
| <b>MEADOWS GOLF COURSE MTCE EXPENDITURES</b>  |                               | <b>442,250</b> | <b>442,250</b> | <b>447,364</b> | <b>5,114</b>          | <b>1.2%</b> |
| A651-496-00-33404                             | STATE - PERA AID              | 270            | 270            | 270            | -                     | -           |
| A651-496-00-36210                             | INTEREST EARNINGS             | 4,000          | 4,000          | 4,000          | -                     | -           |
| A651-496-00-36280                             | INSURANCE PREMIUM SETTLEMENTS | 750            | 750            | 750            | -                     | -           |
| A651-496-00-37010                             | SERVICE CHARGES               | 649,500        | 649,500        | 742,500        | 93,000                | 14.3%       |
| A651-496-00-37020                             | TREE DISPOSAL/BRANCH PICKUP   | 12,000         | 12,000         | 12,000         | -                     | -           |
| A651-496-00-39999                             | FROM RESERVES                 | 90,000         | 90,000         | -              | (90,000)              | -100.0%     |
| <b>FORESTRY REVENUES</b>                      |                               | <b>756,520</b> | <b>756,520</b> | <b>759,520</b> | <b>3,000</b>          | <b>0.4%</b> |
| A651-496-00-41010                             | FULL-TIME EMPLOYEES-REGULAR   | 293,889        | 293,889        | 305,658        | 11,769                | 4.0%        |
| A651-496-00-41020                             | FULL TIME EMPLOYEES-OVERTIME  | 3,500          | 3,500          | 3,500          | -                     | -           |
| A651-496-00-41040                             | TEMPORARY EMPLOYEES-REGULAR   | 51,000         | 51,000         | 51,000         | -                     | -           |

| Account                                  | Description                   | 2013 Budget    |                | 2014 Budget    | 2014 to 2013 Original |             |
|--|-------------------------------|----------------|----------------|----------------|-----------------------|-------------|
|  |                               | Original       | Current        |                | Increase (Decrease)   | % Chg       |
| A651-496-00-41210                        | PERA CONTRIBUTIONS            | 22,561         | 22,561         | 23,798         | 1,237                 | 5.5%        |
| A651-496-00-41220                        | FICA CONTRIBUTIONS            | 25,505         | 25,505         | 27,553         | 2,048                 | 8.0%        |
| A651-496-00-41310                        | HEALTH INSURANCE              | 48,585         | 48,585         | 50,730         | 2,145                 | 4.4%        |
| A651-496-00-41330                        | LIFE INSURANCE                | 250            | 250            | 250            | -                     | -           |
| A651-496-00-41510                        | WORKER'S COMPENSATION         | 11,603         | 11,603         | 13,229         | 1,626                 | 14.0%       |
| A651-496-00-42080                        | OFFICE SUPPLIES               | 600            | 600            | 573            | (27)                  | -4.5%       |
| A651-496-00-42120                        | MOTOR FUELS                   | 36,100         | 36,100         | 36,100         | -                     | -           |
| A651-496-00-42190                        | OPERATING SUPPLIES            | 15,890         | 15,890         | 13,405         | (2,485)               | -15.6%      |
| A651-496-00-42191                        | TREES                         | 63,265         | 63,265         | 40,491         | (22,774)              | -36.0%      |
| A651-496-00-43090                        | ELECTRONIC DATA PROCESSING    | 13,189         | 13,189         | 14,112         | 923                   | 7.0%        |
| A651-496-00-43100                        | PROFESSIONAL SERVICES         | -              | -              | 5,000          | 5,000                 | -           |
| A651-496-00-43210                        | TELEPHONE SERVICES            | 400            | 400            | 377            | (23)                  | -5.8%       |
| A651-496-00-43220                        | POSTAGE                       | 700            | 700            | 700            | -                     | -           |
| A651-496-00-43540                        | PRINTING                      | 700            | 700            | 700            | -                     | -           |
| A651-496-00-43610                        | GENERAL LIABILITY             | 4,541          | 4,541          | 1,861          | (2,680)               | -59.0%      |
| A651-496-00-43630                        | AUTOMOBILE INSURANCE          | 2,937          | 2,937          | 3,240          | 303                   | 10.3%       |
| A651-496-00-44040                        | MACH & EQUIP-REPAIR & MTCE    | 16,660         | 16,660         | 16,660         | -                     | -           |
| A651-496-00-44180                        | RENTALS                       | 5,000          | 5,000          | 5,000          | -                     | -           |
| A651-496-00-44190                        | CITY EQUIPMENT RENTAL         | 61,475         | 61,475         | 61,475         | -                     | -           |
| A651-496-00-44195                        | CITY RADIO SYSTEM RENTAL      | 3,240          | 3,240          | 3,238          | (2)                   | -0.1%       |
| A651-496-00-44330                        | DUES AND SUBSCRIPTIONS        | 330            | 330            | 330            | -                     | -           |
| A651-496-00-44370                        | TRAVEL, TRAINING, CONFERENCES | 1,500          | 1,500          | 1,500          | -                     | -           |
| A651-496-00-44385                        | COLLECTION AND BILLING        | 35,300         | 35,300         | 35,300         | -                     | -           |
| A651-496-00-45400                        | MACHINERY AND EQUIPMENT       | -              | 150,000        | -              | -                     | -           |
| A651-496-00-47200                        | TRANSFER - GENERAL            | 37,800         | 37,800         | 38,000         | 200                   | 0.5%        |
| A651-496-00-49999                        | TO RESERVES                   | -              | -              | 5,740          | 5,740                 | -           |
| <b>FORESTRY EXPENDITURES</b>             |                               | <b>756,520</b> | <b>906,520</b> | <b>759,520</b> | <b>3,000</b>          | <b>0.4%</b> |
| A652-496-50-32240                        | ANIMAL LICENSES               | 1,000          | 1,000          | 5,000          | 4,000                 | 400.0%      |
| A652-496-50-33404                        | STATE - PERA AID              | 690            | 690            | 690            | -                     | -           |
| A652-496-50-36210                        | INTEREST EARNINGS             | 1,090          | 1,090          | 100            | (990)                 | -90.8%      |
| A652-496-50-36280                        | INSURANCE PREMIUM SETTLEMENTS | 300            | 300            | 300            | -                     | -           |
| A652-496-50-37010                        | SERVICE CHARGES               | 42,640         | 42,640         | 42,640         | -                     | -           |
| A652-496-50-37020                        | IMPOUND FEES                  | 8,250          | 8,250          | 5,440          | (2,810)               | -34.1%      |
| <b>ANIMAL CONTROL REVENUES</b>           |                               | <b>53,970</b>  | <b>53,970</b>  | <b>54,170</b>  | <b>200</b>            | <b>0.4%</b> |
| A652-496-50-44395                        | COLLECTION AND BILLING        | 1,890          | 1,890          | 1,890          | -                     | -           |
| A652-496-50-47200                        | TRANSFER - GENERAL            | 2,700          | 2,700          | 2,900          | 200                   | 7.4%        |
| A652-496-50-47201                        | TRANSFER - CSO                | 49,380         | 49,380         | 49,380         | -                     | -           |
| <b>ANIMAL CONTROL EXPENDITURES</b>       |                               | <b>53,970</b>  | <b>53,970</b>  | <b>54,170</b>  | <b>200</b>            | <b>0.4%</b> |
| A653-496-50-33404                        | STATE - PERA AID              | 345            | 345            | 345            | -                     | -           |
| A653-496-50-36210                        | INTEREST EARNINGS             | 250            | 250            | 250            | -                     | -           |
| A653-496-50-37010                        | SERVICE CHARGES               | 285,000        | 285,000        | 308,285        | 23,285                | 8.2%        |
| <b>RIGHT-OF-WAY MAINTENANCE REVENUES</b> |                               | <b>285,595</b> | <b>285,595</b> | <b>308,880</b> | <b>23,285</b>         | <b>8.2%</b> |
| A653-496-50-41010                        | FULL-TIME EMPLOYEES-REGULAR   | 47,998         | 47,998         | 49,290         | 1,292                 | 2.7%        |
| A653-496-50-41020                        | FULL-TIME EMPLOYEES-OVERTIME  | 1,000          | 1,000          | 1,000          | -                     | -           |
| A653-496-50-41040                        | TEMPORARY EMPLOYEES-REGULAR   | 90,270         | 90,270         | 90,270         | -                     | -           |
| A653-496-50-41210                        | PERA CONTRIBUTIONS            | 4,553          | 4,553          | 4,708          | 155                   | 3.4%        |

| Account                                      | Description                   | 2013 Budget    |                | 2014 Budget    | 2014 to 2013 Original |              |
|--|-------------------------------|----------------|----------------|----------------|-----------------------|--------------|
|  |                               | Original       | Current        |                | Increase (Decrease)   | % Chg        |
| A653-496-50-41220                            | FICA CONTRIBUTIONS            | 10,272         | 10,272         | 10,371         | 99                    | 1.0%         |
| A653-496-50-41310                            | HEALTH INSURANCE              | 14,930         | 14,930         | 15,589         | 659                   | 4.4%         |
| A653-496-50-41330                            | LIFE INSURANCE                | 30             | 30             | 30             | -                     | -            |
| A653-496-50-41410                            | UNEMPLOYMENT COMPENSATION     | 3,700          | 3,700          | 3,700          | -                     | -            |
| A653-496-50-41510                            | WORKER'S COMPENSATION         | 4,886          | 4,886          | 5,186          | 300                   | 6.1%         |
| A653-496-50-42080                            | OFFICE SUPPLIES               | -              | -              | 500            | 500                   | -            |
| A653-496-50-42120                            | MOTOR FUELS                   | 16,000         | 16,000         | 16,000         | -                     | -            |
| A653-496-50-42160                            | CHEMICALS & CHEMICAL PRODUCTS | 20,000         | 20,000         | 28,000         | 8,000                 | 40.0%        |
| A653-496-50-42190                            | OPERATING SUPPLIES            | 5,039          | 5,039          | 10,039         | 5,000                 | 99.2%        |
| A653-496-50-42400                            | SMALL TOOLS & MINOR EQUIPMENT | -              | -              | 4,000          | 4,000                 | -            |
| A653-496-50-43090                            | ELECTRONIC DATA PROCESSING    | 2,200          | 2,200          | 2,354          | 154                   | 7.0%         |
| A653-496-50-43100                            | PROFESSIONAL SERVICES         | 4,500          | 4,500          | 4,500          | -                     | -            |
| A653-496-50-43610                            | GENERAL LIABILITY             | 1,845          | 1,845          | 1,424          | (421)                 | -22.8%       |
| A653-496-50-43630                            | AUTOMOBILE INSURANCE          | 197            | 197            | 367            | 170                   | 86.3%        |
| A653-496-50-44030                            | IMPROVEMENTS OTHER THAN BLDGS | 5,000          | 5,000          | 1,394          | (3,606)               | -72.1%       |
| A653-496-50-44040                            | MACH & EQUIP-REPAIR & MTCE    | 17,355         | 17,355         | 17,355         | -                     | -            |
| A653-496-50-44190                            | CITY EQUIPMENT RENTAL         | 15,765         | 15,765         | 18,848         | 3,083                 | 19.6%        |
| A653-496-50-44195                            | CITY RADIO SYSTEM RENTAL      | 595            | 595            | 595            | -                     | -            |
| A653-496-50-44370                            | TRAVEL, TRAINING, CONFERENCES | -              | -              | 500            | 500                   | -            |
| A653-496-50-44395                            | COLLECTION AND BILLING        | 7,460          | 7,460          | 7,460          | -                     | -            |
| A653-496-50-47200                            | TRANSFER - GENERAL            | 12,000         | 12,000         | 15,400         | 3,400                 | 28.3%        |
| <b>RIGHT-OF-WAY MAINTENANCE EXPENDITURES</b> |                               | <b>285,595</b> | <b>285,595</b> | <b>308,880</b> | <b>23,285</b>         | <b>8.2%</b>  |
| A654-496-50-33404                            | STATE - PERA AID              | 345            | 345            | 345            | -                     | -            |
| A654-496-50-36210                            | INTEREST EARNINGS             | 500            | 500            | 500            | -                     | -            |
| A654-496-50-37010                            | SERVICE CHARGES               | -              | -              | 130,945        | 130,945               | -            |
| A654-496-50-39999                            | FROM RESERVES                 | 210,088        | 210,088        | 75,000         | (135,088)             | -64.3%       |
| <b>MOSQUITO CONTROL REVENUES</b>             |                               | <b>210,933</b> | <b>210,933</b> | <b>206,790</b> | <b>(4,143)</b>        | <b>-2.0%</b> |
| A654-496-50-41010                            | FULL-TIME EMPLOYEES-REGULAR   | 13,239         | 13,239         | 13,451         | 212                   | 1.6%         |
| A654-496-50-41020                            | FULL-TIME EMPLOYEES-OVERTIME  | 1,010          | 1,010          | 1,010          | -                     | -            |
| A654-496-50-41040                            | TEMPORARY EMPLOYEES-REGULAR   | 14,560         | 14,560         | 14,560         | -                     | -            |
| A654-496-50-41210                            | PERA CONTRIBUTIONS            | 1,283          | 1,283          | 1,315          | 32                    | 2.5%         |
| A654-496-50-41220                            | FICA CONTRIBUTIONS            | 2,204          | 2,204          | 2,220          | 16                    | 0.7%         |
| A654-496-50-41310                            | HEALTH INSURANCE              | 1,991          | 1,991          | 2,079          | 88                    | 4.4%         |
| A654-496-50-41330                            | LIFE INSURANCE                | 15             | 15             | 15             | -                     | -            |
| A654-496-50-41510                            | WORKER'S COMPENSATION         | 888            | 888            | 943            | 55                    | 6.2%         |
| A654-496-50-42080                            | OFFICE SUPPLIES               | 150            | 150            | 150            | -                     | -            |
| A654-496-50-42120                            | MOTOR FUELS                   | 5,760          | 5,760          | 5,760          | -                     | -            |
| A654-496-50-42160                            | CHEMICALS & CHEMICAL PRODUCTS | 30,000         | 30,000         | 28,068         | (1,932)               | -6.4%        |
| A654-496-50-42190                            | OPERATING SUPPLIES            | 4,000          | 4,000          | 3,968          | (32)                  | -0.8%        |
| A654-496-50-43100                            | PROFESSIONAL SERVICES         | 108,600        | 108,600        | 106,535        | (2,065)               | -1.9%        |
| A654-496-50-43210                            | TELEPHONE SERVICES            | 900            | 900            | 846            | (54)                  | -6.0%        |
| A654-496-50-43610                            | GENERAL LIABILITY             | 509            | 509            | 105            | (404)                 | -79.4%       |
| A654-496-50-43630                            | AUTOMOBILE INSURANCE          | 917            | 917            | 858            | (59)                  | -6.4%        |
| A654-496-50-44040                            | MACH & EQUIP-REPAIR & MTCE    | 1,000          | 1,000          | 1,000          | -                     | -            |
| A654-496-50-44190                            | CITY EQUIPMENT RENTAL         | 9,037          | 9,037          | 9,037          | -                     | -            |
| A654-496-50-44195                            | CITY RADIO SYSTEM RENTAL      | 595            | 595            | 595            | -                     | -            |



| Account                                      | Description                    | 2013 Budget         |                     | 2014 Budget       | 2014 to 2013 Original |              |
|--|--------------------------------|---------------------|---------------------|-------------------|-----------------------|--------------|
|  |                                | Original            | Current             |                   | Increase (Decrease)   | % Chg        |
| A654-496-50-44370                            | TRAVEL, TRAINING, CONFERENCES  | 2,000               | 2,000               | 2,000             | -                     | -            |
| A654-496-50-44395                            | COLLECTION AND BILLING         | 5,675               | 5,675               | 5,675             | -                     | -            |
| A654-496-50-47200                            | TRANSFER - GENERAL             | 6,600               | 6,600               | 6,600             | -                     | -            |
| <b>MOSQUITO CONTROL EXPENDITURES</b>         |                                | <b>210,933</b>      | <b>210,933</b>      | <b>206,790</b>    | <b>(4,143)</b>        | <b>-2.0%</b> |
| A701-499-50-36210                            | INTEREST EARNINGS              | 30,000              | 30,000              | 30,000            | -                     | -            |
| A701-499-50-36291                            | SALE OF EQUIPMENT              | 30,000              | 30,000              | 30,000            | -                     | -            |
| A701-499-50-38400                            | VEHICLE & EQUIPMENT CHARGES    | 1,321,051           | 1,321,051           | 1,321,051         | -                     | -            |
| A701-499-50-38410                            | FUEL SYSTEM REPLACE & MTCE     | 11,000              | 11,000              | 11,000            | -                     | -            |
| A701-499-50-39203                            | TRANSFER- CAPITAL IMPROVEMENTS | -                   | 12,162              | -                 | -                     | -            |
| A701-499-50-39999                            | FROM RESERVES                  | 146,000             | 146,000             | -                 | (146,000)             | -100.0%      |
| <b>VEHICLES &amp; EQUIPMENT REVENUES</b>     |                                | <b>1,538,051</b>    | <b>1,550,213</b>    | <b>1,392,051</b>  | <b>(146,000)</b>      | <b>-9.5%</b> |
| A701-499-50-42190                            | OPERATING SUPPLIES             | 4,000               | 4,000               | 4,000             | -                     | -            |
| A701-499-50-44040                            | MACH & EQUIP-REPAIR & MTCE     | 4,000               | 4,000               | 4,000             | -                     | -            |
| A701-499-50-44180                            | RENTALS                        | -                   | -                   | 17,000            | 17,000                | -            |
| A701-499-50-44370                            | TRAVEL, TRAINING, CONFERENCES  | 500                 | 500                 | 500               | -                     | -            |
| A701-499-50-44380                            | AUCTION                        | 10,000              | 10,000              | 10,000            | -                     | -            |
| A701-499-50-45400                            | MACHINERY AND EQUIPMENT        | 1,346,000           | 1,358,162           | 1,356,551         | 10,551                | 0.8%         |
| A701-499-50-49999                            | TO RESERVES                    | 173,551             | 173,551             | -                 | (173,551)             | -100.0%      |
| <b>VEHICLES &amp; EQUIPMENT EXPENDITURES</b> |                                | <b>1,538,051</b>    | <b>1,550,213</b>    | <b>1,392,051</b>  | <b>(146,000)</b>      | <b>-9.5%</b> |
| <b>TOTAL OPS REVENUES</b>                    |                                | <b>\$8,712,704</b>  | <b>\$8,724,866</b>  | <b>8,618,777</b>  | <b>(\$93,927)</b>     | <b>-1.1%</b> |
| <b>TOTAL OPS EXPENDITURES</b>                |                                | <b>\$14,250,640</b> | <b>\$15,077,865</b> | <b>14,186,380</b> | <b>(\$64,260)</b>     | <b>-0.5%</b> |

**CITY OF MOORHEAD  
2013 - 2014 BUDGET COMPARISON  
COMMUNITY SERVICES DEPARTMENT**

| <u>Acct #</u> |   | <u>2013<br/>BUDGET</u> | <u>2014<br/>BUDGET</u> | <u>INCREASE<br/>(DECREASE)</u> |
|---------------|---|------------------------|------------------------|--------------------------------|
|               | <u>Development Services Division:</u>   |                        |                        |                                |
| A100-415-50   | Assessing                               | 360,146                | 356,552                | (3,594)                        |
| A100-419-10   | Planning & Zoning                       | 126,134                | 207,768                | 81,634                         |
| A100-463-00   | Community Dev General                   | 102,867                | 114,327                | 11,460                         |
| A100-424-00   | Building Codes                          | 428,641                | 399,094                | (29,547)                       |
| A231 Fund     | Economic Development                    | 256,645                | 228,171                | (28,474)                       |
| A239 Fund     | Economic Development Authority          | 245,000                | 397,500                | 152,500                        |
| A612 Fund     | Municipal Airport                       | 83,085                 | 94,700                 | 11,615                         |
| A230 Fund     | Mass Transit                            | 2,215,612              | 2,489,075              | 273,463                        |
|               |   | <u>3,818,130</u>       | <u>4,287,187</u>       | <u>469,057</u>                 |
|               | <u>Parks &amp; Recreation Division:</u> |                        |                        |                                |
| A225 Fund     | Park Fund                               | 1,512,504              | 1,626,899              | 114,395                        |
| A226 Fund     | HHIC                                    | 439,006                | 436,245                | (2,761)                        |
| A227 Fund     | Comstock House                          | 36,725                 | 36,725                 | -                              |
| A613 Fund     | Golf Courses-Pro Shops & Debt Srv       | 875,279                | 857,861                | (17,418)                       |
| A615 Fund     | Sports Center                           | 648,254                | 653,732                | 5,478                          |
|               |   | <u>3,511,768</u>       | <u>3,611,462</u>       | <u>99,694</u>                  |
|               | <u>Neighborhood Services Division:</u>  |                        |                        |                                |
| A100-464-00   | Neighborhood Services                   | 131,049                | 165,571                | 34,522                         |
| A202 Fund     | CDBG                                    | 445,564                | 453,392                | 7,828                          |
| A215-426-00   | Rental Reg/Insp                         | 162,389                | 226,556                | 64,167                         |
|               |   | <u>739,002</u>         | <u>845,519</u>         | <u>106,517</u>                 |
|               | <u>Capital: *</u>                       |                        |                        |                                |
| A415-451-00   | CI - Park Recreation                    | -                      | 44,200                 | 44,200                         |
| A415-451-01   | CI - HHIC                               | -                      | 60,000                 | 60,000                         |
| A415-490-00   | CI - Mass Transit                       | 20,000                 | 30,000                 | 10,000                         |
| A415-497-10   | CI - Village Green Clubhouse            | 6,000                  | 10,000                 | 4,000                          |
| A415-497-20   | CI - Meadows Clubhouse                  | -                      | 19,750                 | 19,750                         |
| A415-498-10   | CI - Airport                            | 10,000                 | -                      | (10,000)                       |
| A415-498-50   | CI - Sports Center                      | -                      | 11,000                 | 11,000                         |
|               |   | <u>36,000</u>          | <u>174,950</u>         | <u>138,950</u>                 |
|               | Total Community Services Dept           | <u>\$ 8,104,900</u>    | <u>\$ 8,919,118</u>    | <u>\$ 814,218</u>              |

**2014 BUDGET**  
**CAPITAL BUDGET REQUESTS**

| DESCRIPTION  | FUNDING SOURCE         | FUNDING REQUEST | CITY MANAGER PROPOSAL |        |
|--|------------------------|-----------------|-----------------------|--------|
|  |                        |                 | CAPITAL               | OTHER  |
| <b>COMMUNITY SERVICES DEPARTMENT</b>   |                        |                 |                       |        |
| <b>Parks-Recreation</b>  |                        |                 |                       |        |
| Painting, Skirting, Decals on the Portable Stage (existing)  | CI                     | 4,000           |                       |        |
| Pool Slide (replacement) Current One Cracked   | CI                     | 25,000          | 25,000                |        |
| Security Cameras Municipal Pool  | CI                     | 17,000          | 17,000                |        |
| Municipal Pool Tile Repairs  | Park Amenities         | 1,500           |                       | 1,500  |
| Pool Chairs (50)   | Park Amenities         | 8,000           |                       | 8,000  |
| Pool Umbrellas (12)  | Park Amenities         | 1,200           |                       | 1,200  |
| Pool Picnic Tables (5)   | Park Amenities         | 5,000           |                       | 5,000  |
| Mighty Lite Tables (replacement) NRC   | Park Amenities         | 8,000           |                       | 8,000  |
| Stack Chairs (50) NRC  | Park Amenities         | 3,000           |                       | 3,000  |
| Food Wagon for Concessions (entire park system)  | CI                     | 17,000          |                       |        |
| Snowshoes (18)   | CI                     | 2,200           | 2,200                 |        |
|  |                        |                 |                       |        |
|  |                        |                 |                       |        |
| <b>Hjemkomst Center</b>  |                        |                 |                       |        |
| Stain Stave Church   | CI Reserve             | 50,000          |                       | 50,000 |
| Replace Audio Equipment Meeting Rooms  | CI                     | 10,000          | 10,000                |        |
| Carpet Extractor   | CI                     | 3,200           |                       |        |
| Floor Scrubber   | CI                     | 4,500           |                       |        |
|  |                        |                 |                       |        |
|  |                        |                 |                       |        |
| <b>Sports Center</b>   |                        |                 |                       |        |
| New Tile Floors in Showers   | Reserves               | 4,000           |                       | 4,000  |
| KyVac Cleaning System for Bathrooms  | Reserves               | 4,000           |                       | 4,000  |
| Emergency/Exit Lighting Update   | CI                     | 11,000          | 11,000                |        |
| Replace 1991 Scoreboard (Seek assistance from users)   | CI                     | 35,000          |                       |        |
|  |                        |                 |                       |        |
|  |                        |                 |                       |        |
| <b>Village Green Clubhouse</b>   |                        |                 |                       |        |
| Parking Lot Repairs  | CI                     | 10,000          | 10,000                |        |
| Ball Washer  | CI                     | 4,000           |                       |        |
|  |                        |                 |                       |        |
|  |                        |                 |                       |        |
| <b>Meadows Clubhouse</b>   |                        |                 |                       |        |
| Dishwasher/Sanitizer   | CI                     | 7,000           | 7,000                 |        |
| Youth Golf Training Equipment - SNAG   | CI                     | 3,750           | 3,750                 |        |
| Paint Exterior of Clubhouse  | CI                     | 5,000           | 5,000                 |        |
| Replace Broken Tile in Food Prep Area  | CI                     | 4,000           | 4,000                 |        |
| Paint Bathrooms and Basement   | CI                     | 5,700           |                       |        |
| Kitchen Equipment Replacement  | CI                     | 15,000          |                       |        |
| Range Ball Dispenser   | CI                     | 6,000           |                       |        |
| Short Game Area  | CI                     | 15,000          |                       |        |
|  |                        |                 |                       |        |
|  |                        |                 |                       |        |
| <b>Moorhead Municipal Airport</b>  |                        |                 |                       |        |
| Public hangar: design, sitework and pavement extension<br>(Total Cost: \$350,000 - 85% FAA 5% MnDOT 10% Local)           | Airport Match<br>Funds | 35,000          |                       | 35,000 |
|  |                        |                 |                       |        |
|  |                        |                 |                       |        |
| <b>Mass Transit</b>  |                        |                 |                       |        |
| Replace (1) Metro Senior Ride van - 2009 Dodge Caravan Unit 1204 - 20% grant match                                       | CI                     | 5,000           | 5,000                 |        |
| Replace (1) 2009 Ford Paratransit Buses Units 1202 - 20% Local Match   | CI                     | 15,000          | 15,000                |        |
| Bus related equipment (upgrade 2007 security camera system to wireless download, replace radios, replace 1997 bikeracks) | CI                     | 10,000          | 10,000                |        |
|  |                        |                 |                       |        |
|  |                        |                 |                       |        |
|  |                        |                 |                       |        |
|  |                        |                 |                       |        |

**CITY OF MOORHEAD  
2014 DETAIL BUDGET  
COMMUNITY SERVICES**

| Account                       | Description                    | 2013 Budget    |                | 2014 Budget    | 2014 to 2013 Original |              |
|-------------------------------|--------------------------------|----------------|----------------|----------------|-----------------------|--------------|
|                               |                                | Original       | Current        |                | Increase (Decrease)   | % Chg        |
| A100-419-10-32268             | PORTABLE SIGN PERMITS          | 2,200          | 2,200          | 2,200          | -                     | -            |
| A100-419-10-34103             | ZONING AND SUBDIVISION FEES    | 5,000          | 5,000          | 5,000          | -                     | -            |
| A100-419-10-34104             | VARIANCE FEE                   | 1,000          | 1,000          | 1,000          | -                     | -            |
| A100-419-10-34109             | CONDITIONAL USE CHARGES        | 1,000          | 1,000          | 1,000          | -                     | -            |
| A100-424-00-32210             | BUILDING PERMITS               | 250,000        | 250,000        | 265,000        | 15,000                | 6.0%         |
| A100-424-00-32220             | HEATING PERMITS                | 30,000         | 30,000         | 40,000         | 10,000                | 33.3%        |
| A100-424-00-32230             | PLUMBING PERMITS               | 25,000         | 25,000         | 30,000         | 5,000                 | 20.0%        |
| A100-424-00-34104             | BLDG CODES PLAN REVIEW FEES    | 26,000         | 26,000         | 30,000         | 4,000                 | 15.4%        |
| A100-424-00-34204             | BLDG CODES INVEST/REINSPECT FE | 10,000         | 10,000         | 5,000          | (5,000)               | -50.0%       |
| A100-424-00-34206             | STATE SURCHARGE                | 30,000         | 30,000         | 30,000         | -                     | -            |
| A100-424-00-36301             | MISCELLANEOUS                  | 1,500          | 1,500          | 1,500          | -                     | -            |
| A100-463-00-36222             | CENTER AV SIGN LEASE PAYMENT   | 1,300          | 1,300          | 1,300          | -                     | -            |
| A100-463-00-39999             | FROM RESERVES                  | -              | 184,664        | -              | -                     | -            |
| A100-464-00-34109             | LOAN PROGRAM PROCESSING FEE    | 100            | 100            | 100            | -                     | -            |
| A100-464-00-34207             | VACANT BUILDING REGIS FEES     | 1,200          | 1,200          | 1,200          | -                     | -            |
| A100-464-00-35101             | ADMINISTRATIVE PENALTIES       | 3,000          | 3,000          | 3,000          | -                     | -            |
| A100-464-00-39999             | FROM RESERVES                  | -              | 2,000          | -              | -                     | -            |
| <b>GENERAL FUND REVENUES</b>  |                                | <b>387,300</b> | <b>573,964</b> | <b>416,300</b> | <b>29,000</b>         | <b>7.5%</b>  |
| A100-415-50-41010             | FULL-TIME EMPLOYEES-REGULAR    | 211,662        | 211,662        | 222,846        | 11,184                | 5.3%         |
| A100-415-50-41020             | FULL-TIME EMPLOYEES-OVERTIME   | 1,010          | 1,010          | 1,010          | -                     | -            |
| A100-415-50-41030             | PART-TIME EMPLOYEES-REGULAR    | 13,726         | 13,726         | -              | (13,726)              | -100.0%      |
| A100-415-50-41040             | TEMPORARY EMPLOYEES-REGULAR    | 9,580          | 9,580          | -              | (9,580)               | -100.0%      |
| A100-415-50-41210             | PERA CONTRIBUTIONS             | 16,113         | 16,113         | 16,510         | 397                   | 2.5%         |
| A100-415-50-41220             | FICA CONTRIBUTIONS             | 17,002         | 17,002         | 17,125         | 123                   | 0.7%         |
| A100-415-50-41310             | HEALTH INSURANCE               | 40,413         | 40,413         | 48,810         | 8,397                 | 20.8%        |
| A100-415-50-41330             | LIFE INSURANCE                 | 215            | 215            | 215            | -                     | -            |
| A100-415-50-41510             | WORKER'S COMPENSATION          | 1,439          | 1,439          | 1,525          | 86                    | 6.0%         |
| A100-415-50-42020             | DUPLICATING & COPYING          | 700            | 700            | 665            | (35)                  | -5.0%        |
| A100-415-50-42080             | OFFICE SUPPLIES                | 1,810          | 1,810          | 1,610          | (200)                 | -11.0%       |
| A100-415-50-42170             | CLOTHING                       | 190            | 190            | 172            | (18)                  | -9.5%        |
| A100-415-50-42190             | OPERATING SUPPLIES             | 3,180          | 3,180          | 2,841          | (339)                 | -10.7%       |
| A100-415-50-43090             | ELECTRONIC DATA PROCESSING     | 21,978         | 21,978         | 23,516         | 1,538                 | 7.0%         |
| A100-415-50-43100             | PROFESSIONAL SERVICES          | 7,400          | 7,400          | 7,400          | -                     | -            |
| A100-415-50-43210             | TELEPHONE SERVICES             | 1,800          | 1,800          | 1,684          | (116)                 | -6.4%        |
| A100-415-50-43220             | POSTAGE                        | 1,200          | 1,200          | 1,140          | (60)                  | -5.0%        |
| A100-415-50-43610             | GENERAL LIABILITY              | 1,528          | 1,528          | 663            | (865)                 | -56.6%       |
| A100-415-50-44040             | MACH & EQUIP-REPAIR & MTCE     | 100            | 100            | 100            | -                     | -            |
| A100-415-50-44330             | DUES AND SUBSCRIPTIONS         | 1,500          | 1,500          | 1,500          | -                     | -            |
| A100-415-50-44370             | TRAVEL, TRAINING, CONFERENCES  | 7,600          | 7,600          | 7,220          | (380)                 | -5.0%        |
| <b>ASSESSING EXPENDITURES</b> |                                | <b>360,146</b> | <b>360,146</b> | <b>356,552</b> | <b>(3,594)</b>        | <b>-1.0%</b> |
| A100-419-10-41010             | FULL-TIME EMPLOYEES-REGULAR    | 76,216         | 76,216         | 138,672        | 62,456                | 81.9%        |

| Account                                 | Description                   | 2013 Budget    |                | 2014 Budget    | 2014 to 2013 Original |              |
|---|-------------------------------|----------------|----------------|----------------|-----------------------|--------------|
|   |                               | Original       | Current        |                | Increase (Decrease)   | % Chg        |
| A100-419-10-41020                       | FULL-TIME EMPLOYEES-OVERTIME  | 510            | 510            | 510            | -                     | -            |
| A100-419-10-41210                       | PERA CONTRIBUTIONS            | 5,563          | 5,563          | 10,264         | 4,701                 | 84.5%        |
| A100-419-10-41220                       | FICA CONTRIBUTIONS            | 5,870          | 5,870          | 10,647         | 4,777                 | 81.4%        |
| A100-419-10-41310                       | HEALTH INSURANCE              | 7,267          | 7,267          | 21,099         | 13,832                | 190.3%       |
| A100-419-10-41330                       | LIFE INSURANCE                | 70             | 70             | 70             | -                     | -            |
| A100-419-10-41510                       | WORKER'S COMPENSATION         | 623            | 623            | 1,204          | 581                   | 93.3%        |
| A100-419-10-42020                       | DUPLICATING & COPYING         | 1,500          | 1,500          | 1,425          | (75)                  | -5.0%        |
| A100-419-10-42080                       | OFFICE SUPPLIES               | 1,000          | 1,000          | 938            | (62)                  | -6.2%        |
| A100-419-10-42190                       | OPERATING SUPPLIES            | 10,000         | 10,000         | 5,596          | (4,404)               | -44.0%       |
| A100-419-10-43090                       | ELECTRONIC DATA PROCESSING    | 4,400          | 4,400          | 4,708          | 308                   | 7.0%         |
| A100-419-10-43100                       | PROFESSIONAL SERVICES         | 4,550          | 4,550          | 4,550          | -                     | -            |
| A100-419-10-43210                       | TELEPHONE SERVICES            | 100            | 100            | 95             | (5)                   | -5.0%        |
| A100-419-10-43220                       | POSTAGE                       | 900            | 900            | 855            | (45)                  | -5.0%        |
| A100-419-10-43540                       | PRINTING                      | 3,500          | 3,500          | 3,325          | (175)                 | -5.0%        |
| A100-419-10-43610                       | GENERAL LIABILITY             | 565            | 565            | 453            | (112)                 | -19.8%       |
| A100-419-10-44330                       | DUES AND SUBSCRIPTIONS        | 650            | 650            | 650            | -                     | -            |
| A100-419-10-44370                       | TRAVEL, TRAINING, CONFERENCES | 2,850          | 2,850          | 2,707          | (143)                 | -5.0%        |
| <b>PLANNING AND ZONING EXPENDITURES</b> |                               | <b>126,134</b> | <b>126,134</b> | <b>207,768</b> | <b>81,634</b>         | <b>64.7%</b> |
| A100-424-00-41010                       | FULL-TIME EMPLOYEES-REGULAR   | 256,265        | 256,265        | 226,215        | (30,050)              | -11.7%       |
| A100-424-00-41040                       | TEMPORARY EMPLOYEES-REGULAR   | -              | -              | 14,231         | 14,231                | -            |
| A100-424-00-41210                       | PERA CONTRIBUTIONS            | 18,579         | 18,579         | 16,684         | (1,895)               | -10.2%       |
| A100-424-00-41220                       | FICA CONTRIBUTIONS            | 19,604         | 19,604         | 17,305         | (2,299)               | -11.7%       |
| A100-424-00-41310                       | HEALTH INSURANCE              | 39,294         | 39,294         | 30,220         | (9,074)               | -23.1%       |
| A100-424-00-41330                       | LIFE INSURANCE                | 250            | 250            | 250            | -                     | -            |
| A100-424-00-41510                       | WORKER'S COMPENSATION         | 1,636          | 1,636          | 1,529          | (107)                 | -6.5%        |
| A100-424-00-42020                       | DUPLICATING & COPYING         | 300            | 300            | 285            | (15)                  | -5.0%        |
| A100-424-00-42080                       | OFFICE SUPPLIES               | 950            | 950            | 864            | (86)                  | -9.1%        |
| A100-424-00-42120                       | MOTOR FUELS                   | 9,170          | 9,170          | 8,711          | (459)                 | -5.0%        |
| A100-424-00-42170                       | CLOTHING                      | 700            | 700            | 636            | (64)                  | -9.1%        |
| A100-424-00-42190                       | OPERATING SUPPLIES            | 2,000          | 2,000          | 1,821          | (179)                 | -9.0%        |
| A100-424-00-43090                       | ELECTRONIC DATA PROCESSING    | 30,767         | 30,767         | 32,921         | 2,154                 | 7.0%         |
| A100-424-00-43210                       | TELEPHONE SERVICES            | 3,000          | 3,000          | 2,839          | (161)                 | -5.4%        |
| A100-424-00-43220                       | POSTAGE                       | 570            | 570            | 541            | (29)                  | -5.1%        |
| A100-424-00-43260                       | INTERNET/DATA CIRCUITS        | 1,000          | 1,000          | 1,000          | -                     | -            |
| A100-424-00-43610                       | GENERAL LIABILITY             | 1,958          | 1,958          | 746            | (1,212)               | -61.9%       |
| A100-424-00-43630                       | AUTOMOBILE INSURANCE          | 609            | 609            | 595            | (14)                  | -2.3%        |
| A100-424-00-44040                       | MACH & EQUIP-REPAIR & MTCE    | 1,500          | 1,500          | 1,464          | (36)                  | -2.4%        |
| A100-424-00-44080                       | SURCHARGE                     | 30,000         | 30,000         | 30,000         | -                     | -            |
| A100-424-00-44190                       | CITY EQUIPMENT RENTAL         | 5,209          | 5,209          | 5,209          | -                     | -            |
| A100-424-00-44330                       | DUES AND SUBSCRIPTIONS        | 250            | 250            | 250            | -                     | -            |
| A100-424-00-44370                       | TRAVEL, TRAINING, CONFERENCES | 4,280          | 4,280          | 4,066          | (214)                 | -5.0%        |
| A100-424-00-44385                       | CREDIT CARD SERVICE CHARGES   | 750            | 750            | 712            | (38)                  | -5.1%        |
| <b>BUILDING CODES EXPENDITURES</b>      |                               | <b>428,641</b> | <b>428,641</b> | <b>399,094</b> | <b>(29,547)</b>       | <b>-6.9%</b> |
| A100-463-00-41010                       | FULL-TIME EMPLOYEES-REGULAR   | 41,358         | 41,358         | 49,775         | 8,417                 | 20.4%        |
| A100-463-00-41210                       | PERA CONTRIBUTIONS            | 2,998          | 2,998          | 3,672          | 674                   | 22.5%        |

| Account                                   | Description                   | 2013 Budget    |                | 2014 Budget    | 2014 to 2013 Original |              |
|---|-------------------------------|----------------|----------------|----------------|-----------------------|--------------|
|   |                               | Original       | Current        |                | Increase (Decrease)   | % Chg        |
| A100-463-00-41220                         | FICA CONTRIBUTIONS            | 3,164          | 3,164          | 3,808          | 644                   | 20.4%        |
| A100-463-00-41310                         | HEALTH INSURANCE              | 3,039          | 3,039          | 3,863          | 824                   | 27.1%        |
| A100-463-00-41330                         | LIFE INSURANCE                | 40             | 40             | 40             | -                     | -            |
| A100-463-00-41510                         | WORKER'S COMPENSATION         | 264            | 264            | 347            | 83                    | 31.4%        |
| A100-463-00-42020                         | DUPLICATING & COPYING         | 1,140          | 1,140          | 1,083          | (57)                  | -5.0%        |
| A100-463-00-42080                         | OFFICE SUPPLIES               | 1,140          | 1,140          | 1,028          | (112)                 | -9.8%        |
| A100-463-00-42190                         | OPERATING SUPPLIES            | 1,000          | 1,000          | 907            | (93)                  | -9.3%        |
| A100-463-00-43090                         | ELECTRONIC DATA PROCESSING    | 10,989         | 10,989         | 11,758         | 769                   | 7.0%         |
| A100-463-00-43100                         | PROFESSIONAL SERVICES         | 25,529         | 44,529         | 25,529         | -                     | -            |
| A100-463-00-43160                         | CONTRACTED PROGRAMS           | 2,000          | 2,000          | 2,000          | -                     | -            |
| A100-463-00-43210                         | TELEPHONE SERVICES            | 1,200          | 1,200          | 1,118          | (82)                  | -6.8%        |
| A100-463-00-43220                         | POSTAGE                       | 810            | 810            | 769            | (41)                  | -5.1%        |
| A100-463-00-43344                         | AUTOMOBILE ALLOWANCE          | 3,600          | 3,600          | 4,800          | 1,200                 | 33.3%        |
| A100-463-00-43540                         | PRINTING                      | 390            | 390            | 370            | (20)                  | -5.1%        |
| A100-463-00-43610                         | GENERAL LIABILITY             | 1,106          | 1,106          | 503            | (603)                 | -54.5%       |
| A100-463-00-44330                         | DUES AND SUBSCRIPTIONS        | 250            | 250            | 250            | -                     | -            |
| A100-463-00-44370                         | TRAVEL, TRAINING, CONFERENCES | 2,850          | 2,850          | 2,707          | (143)                 | -5.0%        |
| A100-463-00-45100                         | LAND                          | -              | 173,164        | -              | -                     | -            |
| <b>COMMUNITY DEVELOPMENT EXPENDITURES</b> |                               | <b>102,867</b> | <b>295,031</b> | <b>114,327</b> | <b>11,460</b>         | <b>11.1%</b> |
| A100-464-00-41010                         | FULL-TIME EMPLOYEES-REGULAR   | 84,655         | 84,655         | 111,343        | 26,688                | 31.5%        |
| A100-464-00-41040                         | TEMPORARY EMPLOYEES-REGULAR   | 6,790          | 6,790          | 6,790          | -                     | -            |
| A100-464-00-41210                         | PERA CONTRIBUTIONS            | 6,630          | 6,630          | 8,705          | 2,075                 | 31.3%        |
| A100-464-00-41220                         | FICA CONTRIBUTIONS            | 6,995          | 6,995          | 9,037          | 2,042                 | 29.2%        |
| A100-464-00-41310                         | HEALTH INSURANCE              | 13,434         | 13,434         | 16,786         | 3,352                 | 25.0%        |
| A100-464-00-41330                         | LIFE INSURANCE                | 70             | 70             | 70             | -                     | -            |
| A100-464-00-41510                         | WORKER'S COMPENSATION         | 652            | 652            | 869            | 217                   | 33.3%        |
| A100-464-00-42080                         | OFFICE SUPPLIES               | 260            | 260            | 243            | (17)                  | -6.5%        |
| A100-464-00-42120                         | MOTOR FUELS                   | 240            | 240            | 228            | (12)                  | -5.0%        |
| A100-464-00-42190                         | OPERATING SUPPLIES            | 370            | 2,370          | 345            | (25)                  | -6.8%        |
| A100-464-00-43090                         | ELECTRONIC DATA PROCESSING    | 5,709          | 5,709          | 6,109          | 400                   | 7.0%         |
| A100-464-00-43210                         | TELEPHONE SERVICES            | 1,350          | 1,350          | 1,267          | (83)                  | -6.1%        |
| A100-464-00-43220                         | POSTAGE                       | 750            | 750            | 712            | (38)                  | -5.1%        |
| A100-464-00-43540                         | PRINTING                      | 300            | 300            | 285            | (15)                  | -5.0%        |
| A100-464-00-43610                         | GENERAL LIABILITY             | 583            | 583            | 560            | (23)                  | -3.9%        |
| A100-464-00-43630                         | AUTOMOBILE INSURANCE          | 311            | 311            | 320            | 9                     | 2.9%         |
| A100-464-00-44040                         | MACH & EQUIP-REPAIR & MTCE    | 1,000          | 1,000          | 1,000          | -                     | -            |
| A100-464-00-44370                         | TRAVEL, TRAINING, CONFERENCES | 950            | 950            | 902            | (48)                  | -5.1%        |
| <b>NEIGHBORHOOD SERVICES EXPENDITURES</b> |                               | <b>131,049</b> | <b>133,049</b> | <b>165,571</b> | <b>34,522</b>         | <b>26.3%</b> |
| A202-463-00-33130                         | ENTITLEMENT                   | 317,029        | 317,029        | 317,029        | -                     | -            |
| A202-463-10-33404                         | STATE - PERA AID              | -              | -              | 1,310          | 1,310                 | -            |
| A202-463-40-36285                         | SINGLE FAMILY LOAN REPAYMENT  | 100,000        | 100,000        | 100,000        | -                     | -            |
| A202-463-40-36286                         | MULTI FAMILY LOAN REPAYMENT   | 28,535         | 28,535         | 35,053         | 6,518                 | 22.8%        |
| <b>CDBG REVENUES</b>                      |                               | <b>445,564</b> | <b>445,564</b> | <b>453,392</b> | <b>7,828</b>          | <b>1.8%</b>  |
| A202-463-10-41010                         | FULL-TIME EMPLOYEES-REGULAR   | 52,996         | 49,996         | 58,380         | 5,384                 | 10.2%        |
| A202-463-10-41040                         | TEMPORARY EMPLOYEES-REGULAR   | 1,505          | -              | 1,505          | -                     | -            |

| Account                                    | Description                   | 2013 Budget    |                | 2014 Budget    | 2014 to 2013 Original |             |
|--|-------------------------------|----------------|----------------|----------------|-----------------------|-------------|
|  |                               | Original       | Current        |                | Increase (Decrease)   | % Chg       |
| A202-463-10-41210                          | PERA CONTRIBUTIONS            | 3,951          | 3,651          | 4,416          | 465                   | 11.8%       |
| A202-463-10-41220                          | FICA CONTRIBUTIONS            | 4,169          | 3,769          | 4,581          | 412                   | 9.9%        |
| A202-463-10-41310                          | HEALTH INSURANCE              | 10,538         | 6,127          | 6,553          | (3,985)               | -37.8%      |
| A202-463-10-41330                          | LIFE INSURANCE                | 35             | 35             | 35             | -                     | -           |
| A202-463-10-41510                          | WORKER'S COMPENSATION         | 420            | 240            | 480            | 60                    | 14.3%       |
| A202-463-10-42020                          | DUPLICATING & COPYING         | 50             | 50             | 50             | -                     | -           |
| A202-463-10-42080                          | OFFICE SUPPLIES               | 450            | 450            | 450            | -                     | -           |
| A202-463-10-42190                          | OPERATING SUPPLIES            | 500            | 2,000          | 500            | -                     | -           |
| A202-463-10-43220                          | POSTAGE                       | 250            | 250            | 250            | -                     | -           |
| A202-463-10-43540                          | PRINTING                      | 1,500          | 1,500          | 1,500          | -                     | -           |
| A202-463-10-44330                          | DUES AND SUBSCRIPTIONS        | 120            | 120            | 120            | -                     | -           |
| A202-463-10-44370                          | TRAVEL, TRAINING, CONFERENCES | 1,500          | 655            | 1,500          | -                     | -           |
| A202-463-10-44380                          | PROJECT COSTS                 | 500            | 500            | -              | (500)                 | -100.0%     |
| A202-463-00-44380                          | UNPROGRAMMED FUNDS            | -              | 18,121         | -              | -                     | -           |
| <b>CDBG PROGRAM ADMIN EXPENDITURES</b>     |                               | <b>78,484</b>  | <b>87,464</b>  | <b>80,320</b>  | <b>1,836</b>          | <b>2.3%</b> |
| A202-463-15-41010                          | FULL-TIME EMPLOYEES-REGULAR   | 2,902          | 2,902          | 2,976          | 74                    | 2.5%        |
| A202-463-15-41040                          | TEMPORARY EMPLOYEES-REGULAR   | 19,420         | 8,275          | 19,420         | -                     | -           |
| A202-463-15-41210                          | PERA CONTRIBUTIONS            | 1,618          | 1,618          | 1,627          | 9                     | 0.6%        |
| A202-463-15-41220                          | FICA CONTRIBUTIONS            | 1,708          | 1,708          | 1,714          | 6                     | 0.4%        |
| A202-463-15-41310                          | HEALTH INSURANCE              | 330            | 330            | 345            | 15                    | 4.5%        |
| A202-463-15-41330                          | LIFE INSURANCE                | 5              | 5              | 5              | -                     | -           |
| A202-463-15-41510                          | WORKER'S COMPENSATION         | 762            | 762            | 800            | 38                    | 5.0%        |
| A202-463-15-42190                          | OPERATING SUPPLIES            | -              | 1,580          | -              | -                     | -           |
| A202-463-15-44380                          | PROJECT COSTS                 | 24,432         | 28,000         | 24,932         | 500                   | 2.0%        |
| <b>CDBG PUBLIC SERVICES EXPENDITURES</b>   |                               | <b>51,177</b>  | <b>45,180</b>  | <b>51,819</b>  | <b>642</b>            | <b>1.3%</b> |
| A202-463-40-41010                          | FULL-TIME EMPLOYEES-REGULAR   | 10,504         | 10,504         | 3,794          | (6,710)               | -63.9%      |
| A202-463-40-41210                          | PERA CONTRIBUTIONS            | 762            | 762            | 280            | (482)                 | -63.3%      |
| A202-463-40-41220                          | FICA CONTRIBUTIONS            | 804            | 804            | 290            | (514)                 | -63.9%      |
| A202-463-40-41310                          | HEALTH INSURANCE              | 2,506          | 2,506          | 1,058          | (1,448)               | -57.8%      |
| A202-463-40-41330                          | LIFE INSURANCE                | 10             | 10             | 10             | -                     | -           |
| A202-463-40-41510                          | WORKER'S COMPENSATION         | 72             | 72             | 33             | (39)                  | -54.2%      |
| A202-463-40-42020                          | DUPLICATING & COPYING         | 100            | 100            | 100            | -                     | -           |
| A202-463-40-42190                          | OPERATING SUPPLIES            | 200            | 200            | 200            | -                     | -           |
| A202-463-40-43110                          | TITLE SEARCH                  | 700            | 700            | 700            | -                     | -           |
| A202-463-40-43111                          | RECORDING FEES                | 500            | 500            | 500            | -                     | -           |
| A202-463-40-43112                          | INCOME VERIFICATIONS          | 300            | 300            | 300            | -                     | -           |
| A202-463-40-43113                          | LEAD INSPECTIONS              | 1,200          | 1,200          | 1,200          | -                     | -           |
| A202-463-40-43220                          | POSTAGE                       | 100            | 100            | 100            | -                     | -           |
| A202-463-40-44330                          | DUES AND SUBSCRIPTIONS        | 210            | 210            | 210            | -                     | -           |
| A202-463-40-44370                          | TRAVEL, TRAINING, CONFERENCES | 500            | 500            | 500            | -                     | -           |
| A202-463-40-44380                          | PROJECT COSTS                 | 247,435        | 146,464        | 261,978        | 14,543                | 5.9%        |
| A202-463-40-44381                          | ACQUISITION/DEMOLITION        | 50,000         | 50,000         | 50,000         | -                     | -           |
| <b>CDBG REHAB &amp; OTHER EXPENDITURES</b> |                               | <b>315,903</b> | <b>214,932</b> | <b>321,253</b> | <b>5,350</b>          | <b>1.7%</b> |
| A202-463-50-44380                          | PROJECT COSTS                 | -              | 101,332        | -              | -                     | -           |
| <b>CDBG CAPITAL EXPENDITURES</b>           |                               | <b>-</b>       | <b>101,332</b> | <b>-</b>       | <b>-</b>              | <b>-</b>    |

| Account  | Description                   | 2013 Budget    |                | 2014 Budget    | 2014 to 2013 Original |              |
|--|-------------------------------|----------------|----------------|----------------|-----------------------|--------------|
|  |                               | Original       | Current        |                | Increase (Decrease)   | % Chg        |
| A215-426-00-34204                                  | RE-INSPECTION FEES            | 4,225          | 4,225          | 4,225          | -                     | -            |
| A215-426-00-34207                                  | RENTAL HOUSING REGIS FEES     | 185,000        | 185,000        | 185,000        | -                     | -            |
| A215-426-00-35101                                  | REGISTRATION FEES PENALTY     | 1,000          | 1,000          | 1,000          | -                     | -            |
| A215-426-00-35102                                  | ADMINISTRATIVE PENALTIES      | 2,000          | 2,000          | 2,000          | -                     | -            |
| A215-426-00-36210                                  | INTEREST EARNINGS             | 4,000          | 4,000          | 4,000          | -                     | -            |
| A215-426-00-39999                                  | FROM RESERVES                 | 32,872         | 32,872         | 101,797        | 68,925                | 209.7%       |
| <b>RENTAL REGISTRATION/INSPECTION REVENUES</b>     |                               | <b>229,097</b> | <b>229,097</b> | <b>298,022</b> | <b>68,925</b>         | <b>30.1%</b> |
| A215-426-00-41010                                  | FULL-TIME EMPLOYEES-REGULAR   | 89,943         | 89,943         | 137,277        | 47,334                | 52.6%        |
| A215-426-00-41210                                  | PERA CONTRIBUTIONS            | 6,521          | 6,521          | 8,650          | 2,129                 | 32.6%        |
| A215-426-00-41220                                  | FICA CONTRIBUTIONS            | 6,881          | 6,881          | 8,972          | 2,091                 | 30.4%        |
| A215-426-00-41310                                  | HEALTH INSURANCE              | 11,865         | 11,865         | 19,144         | 7,279                 | 61.3%        |
| A215-426-00-41330                                  | LIFE INSURANCE                | 70             | 70             | 70             | -                     | -            |
| A215-426-00-41510                                  | WORKER'S COMPENSATION         | 585            | 585            | 2,049          | 1,464                 | 250.3%       |
| A215-426-00-42020                                  | DUPLICATING & COPYING         | 950            | 950            | 950            | -                     | -            |
| A215-426-00-42080                                  | OFFICE SUPPLIES               | 950            | 950            | 950            | -                     | -            |
| A215-426-00-42120                                  | MOTOR FUELS                   | 700            | 700            | 700            | -                     | -            |
| A215-426-00-42170                                  | CLOTHING                      | 100            | 100            | 100            | -                     | -            |
| A215-426-00-42190                                  | OPERATING SUPPLIES            | 1,500          | 1,500          | 1,500          | -                     | -            |
| A215-426-00-42400                                  | SMALL TOOLS & MINOR EQUIPMENT | 4,750          | 4,750          | 4,750          | -                     | -            |
| A215-426-00-43090                                  | ELECTRONIC DATA PROCESSING    | 8,129          | 8,129          | 11,398         | 3,269                 | 40.2%        |
| A215-426-00-43100                                  | PROFESSIONAL SERVICES         | 14,000         | 14,000         | 14,000         | -                     | -            |
| A215-426-00-43210                                  | TELEPHONE SERVICES            | 1,430          | 1,430          | 1,790          | 360                   | 25.2%        |
| A215-426-00-43220                                  | POSTAGE                       | 1,430          | 1,430          | 1,430          | -                     | -            |
| A215-426-00-43340                                  | SOFTWARE                      | -              | 21,386         | -              | -                     | -            |
| A215-426-00-43540                                  | PRINTING                      | 950            | 950            | 950            | -                     | -            |
| A215-426-00-43610                                  | GENERAL LIABILITY             | 677            | 677            | 201            | (476)                 | -70.3%       |
| A215-426-00-43630                                  | AUTOMOBILE INSURANCE          | 155            | 155            | 152            | (3)                   | -1.9%        |
| A215-426-00-44041                                  | SOFTWARE MAINTENANCE          | 7,500          | 7,500          | 7,500          | -                     | -            |
| A215-426-00-44190                                  | CITY EQUIPMENT RENTAL         | 1,273          | 1,273          | 1,993          | 720                   | 56.6%        |
| A215-426-00-44370                                  | TRAVEL, TRAINING, CONFERENCES | 1,430          | 1,430          | 1,430          | -                     | -            |
| A215-426-00-44385                                  | CREDIT CARD SERVICE CHARGES   | 600            | 600            | 600            | -                     | -            |
| A215-426-00-45400                                  | MACHINERY AND EQUIPMENT       | -              | 129,675        | -              | -                     | -            |
| <b>RENTAL REGISTRATION/INSPECTION EXPENDITURES</b> |                               | <b>162,389</b> | <b>313,450</b> | <b>226,556</b> | <b>64,167</b>         | <b>39.5%</b> |
| A225-451-00-31010                                  | AD VALOREM TAXES              | 2,431,235      | 2,431,235      | 2,532,595      | 101,360               | 4.2%         |
| A225-451-00-33404                                  | STATE - PERA AID              | 3,160          | 3,160          | 3,160          | -                     | -            |
| A225-451-00-36221                                  | RENTAL - MATSON FIELD         | 6,000          | 6,000          | 6,000          | -                     | -            |
| A225-451-00-36223                                  | RENTAL-GOOSEBERRY/WOODLAWN    | 12,000         | 12,000         | 12,000         | -                     | -            |
| A225-451-00-36260                                  | ADVERTISING SALES             | 3,000          | 3,000          | 3,000          | -                     | -            |
| A225-451-00-36265                                  | BEVERAGE CONTRACT             | 23,000         | 23,000         | 23,000         | -                     | -            |
| A225-451-00-36280                                  | INSURANCE PREMIUM SETTLEMENTS | 5,000          | 5,000          | 5,000          | -                     | -            |
| A225-451-24-34111                                  | POP COMMISSION                | 500            | 500            | 500            | -                     | -            |
| A225-451-24-34720                                  | SEASONS PASSES                | 18,000         | 18,000         | 18,000         | -                     | -            |
| A225-451-24-34721                                  | DAILY ADMISSION               | 13,500         | 13,500         | 15,000         | 1,500                 | 11.1%        |
| A225-451-24-34722                                  | RED CROSS SWIMMING LESSONS    | 14,000         | 14,000         | 15,000         | 1,000                 | 7.1%         |
| A225-451-24-34740                                  | CONCESSIONS                   | 7,000          | 7,000          | 7,000          | -                     | -            |



| Account              | Description                     | 2013 Budget      |                  | 2014 Budget      | 2014 to 2013 Original |             |
|----------------------|---------------------------------|------------------|------------------|------------------|-----------------------|-------------|
|                      |                                 | Original         | Current          |                  | Increase (Decrease)   | % Chg       |
| A225-451-24-36220    | RENTAL - WADING POOLS           | 1,000            | 1,000            | 2,500            | 1,500                 | 150.0%      |
| A225-451-27-36220    | RENTAL-RRV SOFTBALL             | 27,500           | 27,500           | 27,500           | -                     | -           |
| A225-451-27-36221    | RENTAL-FIELD USAGE(SOCCER/FOOTB | 2,000            | 2,000            | 2,000            | -                     | -           |
| A225-451-27-36285    | MOORHEAD BABE RUTH BASEBALL     | 6,500            | 6,500            | 6,500            | -                     | -           |
| A225-451-28-34111    | POP COMMISSION                  | 200              | 200              | 200              | -                     | -           |
| A225-451-28-36222    | RENTAL - SOCCER FIELDS          | 11,000           | 11,000           | 11,000           | -                     | -           |
| A225-451-50-34780    | PROGRAM FEES                    | 9,000            | 9,000            | 9,000            | -                     | -           |
| A225-451-51-34740    | CONCESSIONS                     | 750              | 750              | 750              | -                     | -           |
| A225-451-54-34780    | PROGRAM FEES                    | 1,200            | 1,200            | -                | (1,200)               | -100.0%     |
| A225-451-56-34780    | PROGRAM FEES                    | 1,570            | 1,570            | 1,570            | -                     | -           |
| A225-451-59-34780    | PROGRAM FEES                    | 5,600            | 5,600            | 5,600            | -                     | -           |
| A225-451-60-34780    | PROGRAM FEES                    | 14,000           | 14,000           | 14,000           | -                     | -           |
| A225-451-61-34780    | PROGRAM FEES                    | 1,000            | 1,000            | 1,000            | -                     | -           |
| A225-451-62-34780    | PROGRAM FEES                    | 4,750            | 4,750            | 4,750            | -                     | -           |
| A225-451-66-34780    | PROGRAM FEES                    | 2,200            | 2,200            | 2,200            | -                     | -           |
| A225-451-71-34780    | PROGRAM FEES                    | 26,000           | 26,000           | 26,000           | -                     | -           |
| A225-451-72-34780    | REGISTRATION FEES               | 1,500            | 1,500            | 1,500            | -                     | -           |
| A225-451-72-36260    | SPONSORS/BUSINESS ADS           | 4,400            | 4,400            | 4,400            | -                     | -           |
| A225-451-73-34780    | PROGRAM FEES                    | 1,300            | 1,300            | 1,300            | -                     | -           |
| A225-451-75-34780    | PROGRAM FEES                    | 1,230            | 1,230            | 1,230            | -                     | -           |
| A225-451-76-34780    | PROGRAM FEES                    | 2,000            | 2,000            | 2,000            | -                     | -           |
| A225-451-80-34780    | PROGRAM FEES                    | 5,000            | 5,000            | 7,500            | 2,500                 | 50.0%       |
| A225-451-81-34780    | PROGRAM FEES                    | 540              | 540              | 540              | -                     | -           |
| <b>PARK REVENUES</b> |                                 | <b>2,666,635</b> | <b>2,666,635</b> | <b>2,773,295</b> | <b>106,660</b>        | <b>4.0%</b> |
| A225-451-00-41010    | FULL-TIME EMPLOYEES-REGULAR     | 318,024          | 318,024          | 331,684          | 13,660                | 4.3%        |
| A225-451-00-41020    | FULL-TIME EMPLOYEES-OVERTIME    | 250              | 250              | 250              | -                     | -           |
| A225-451-00-41040    | TEMPORARY EMPLOYEES-REGULAR     | 6,450            | 6,450            | 6,450            | -                     | -           |
| A225-451-00-41210    | PERA CONTRIBUTIONS              | 23,543           | 23,543           | 24,949           | 1,406                 | 6.0%        |
| A225-451-00-41220    | FICA CONTRIBUTIONS              | 24,841           | 24,841           | 25,886           | 1,045                 | 4.2%        |
| A225-451-00-41310    | HEALTH INSURANCE                | 51,380           | 51,380           | 53,648           | 2,268                 | 4.4%        |
| A225-451-00-41330    | LIFE INSURANCE                  | 315              | 315              | 315              | -                     | -           |
| A225-451-00-41510    | WORKER'S COMPENSATION           | 3,925            | 3,925            | 4,274            | 349                   | 8.9%        |
| A225-451-00-42020    | DUPLICATING & COPYING           | 120              | 120              | 114              | (6)                   | -5.0%       |
| A225-451-00-42080    | OFFICE SUPPLIES                 | 3,000            | 3,000            | 2,733            | (267)                 | -8.9%       |
| A225-451-00-42120    | MOTOR FUELS                     | 3,850            | 3,850            | 3,657            | (193)                 | -5.0%       |
| A225-451-00-42190    | OPERATING SUPPLIES              | 3,900            | 3,900            | 3,519            | (381)                 | -9.8%       |
| A225-451-00-43090    | ELECTRONIC DATA PROCESSING      | 30,767           | 30,767           | 32,921           | 2,154                 | 7.0%        |
| A225-451-00-43100    | PROFESSIONAL SERVICES           | 15,480           | 480              | 480              | (15,000)              | -96.9%      |
| A225-451-00-43210    | TELEPHONE SERVICES              | 9,000            | 9,000            | 8,405            | (595)                 | -6.6%       |
| A225-451-00-43220    | POSTAGE                         | 5,700            | 5,700            | 5,415            | (285)                 | -5.0%       |
| A225-451-00-43344    | AUTOMOBILE ALLOWANCE            | -                | -                | 4,800            | 4,800                 | -           |
| A225-451-00-43430    | ADVERTISING                     | 3,120            | 3,120            | 2,964            | (156)                 | -5.0%       |
| A225-451-00-43540    | PRINTING                        | 15,150           | 15,150           | 14,392           | (758)                 | -5.0%       |
| A225-451-00-43610    | GENERAL LIABILITY               | 4,064            | 4,064            | 1,632            | (2,432)               | -59.8%      |
| A225-451-00-43630    | AUTOMOBILE INSURANCE            | 605              | 605              | 589              | (16)                  | -2.6%       |

| Account  | Description                   | 2013 Budget      |                  | 2014 Budget      | 2014 to 2013 Original |              |
|--|-------------------------------|------------------|------------------|------------------|-----------------------|--------------|
|  |                               | Original         | Current          |                  | Increase (Decrease)   | % Chg        |
| A225-451-00-44040                                  | MACH & EQUIP-REPAIR & MTCE    | 1,500            | 1,500            | 1,500            | -                     | -            |
| A225-451-00-44180                                  | RENTALS                       | 570              | 570              | 570              | -                     | -            |
| A225-451-00-44190                                  | CITY EQUIPMENT RENTAL         | 5,166            | 5,166            | 5,166            | -                     | -            |
| A225-451-00-44330                                  | DUES AND SUBSCRIPTIONS        | 1,250            | 1,250            | 1,250            | -                     | -            |
| A225-451-00-44370                                  | TRAVEL, TRAINING, CONFERENCES | 4,400            | 4,400            | 4,180            | (220)                 | -5.0%        |
| A225-451-00-44380                                  | SALES TAX                     | 2,710            | 2,710            | 3,102            | 392                   | 14.5%        |
| A225-451-00-44385                                  | CREDIT CARD SERVICE CHARGES   | 3,500            | 3,500            | 4,750            | 1,250                 | 35.7%        |
| A225-451-00-47203                                  | TRANSFER - GOLF COURSE        | 350,000          | 350,000          | 350,000          | -                     | -            |
| A225-451-00-47204                                  | TRANSFER - HHIC               | 225,809          | 225,809          | 323,048          | 97,239                | 43.1%        |
| <b>RECREATION ADMINISTRATION EXPENDITURES</b>      |                               | <b>1,118,389</b> | <b>1,103,389</b> | <b>1,222,643</b> | <b>104,254</b>        | <b>9.3%</b>  |
| A225-451-24-41040                                  | TEMPORARY EMPLOYEES-REGULAR   | 84,500           | 84,500           | 84,500           | -                     | -            |
| A225-451-24-41210                                  | PERA CONTRIBUTIONS            | 500              | 500              | 500              | -                     | -            |
| A225-451-24-41220                                  | FICA CONTRIBUTIONS            | 6,120            | 6,120            | 6,464            | 344                   | 5.6%         |
| A225-451-24-41510                                  | WORKER'S COMPENSATION         | 3,064            | 3,064            | 3,397            | 333                   | 10.9%        |
| A225-451-24-42160                                  | CHEMICALS & CHEMICAL PRODUCTS | 35,000           | 35,000           | 32,343           | (2,657)               | -7.6%        |
| A225-451-24-42190                                  | OPERATING SUPPLIES            | 11,050           | 11,050           | 10,117           | (933)                 | -8.4%        |
| A225-451-24-42600                                  | RETAIL MERCHANDISE            | 5,000            | 5,000            | 5,000            | -                     | -            |
| A225-451-24-43090                                  | ELECTRONIC DATA PROCESSING    | 2,200            | 2,200            | 2,354            | 154                   | 7.0%         |
| A225-451-24-43210                                  | TELEPHONE SERVICES            | 650              | 650              | 618              | (32)                  | -4.9%        |
| A225-451-24-43610                                  | GENERAL LIABILITY             | 5,041            | 5,041            | 4,660            | (381)                 | -7.6%        |
| A225-451-24-43860                                  | UTILITIES                     | 30,000           | 30,000           | 28,951           | (1,049)               | -3.5%        |
| A225-451-24-44040                                  | MACH & EQUIP-REPAIR & MTCE    | 3,890            | 3,890            | 3,890            | -                     | -            |
| A225-451-24-44370                                  | TRAVEL, TRAINING, CONFERENCES | 480              | 480              | 456              | (24)                  | -5.0%        |
| A225-451-24-44380                                  | SALES TAX                     | 3,000            | 3,000            | 2,850            | (150)                 | -5.0%        |
| <b>SWIMMING POOLS EXPENDITURES</b>                 |                               | <b>190,495</b>   | <b>190,495</b>   | <b>186,100</b>   | <b>(4,395)</b>        | <b>-2.3%</b> |
| A225-451-50-41040                                  | TEMPORARY EMPLOYEES-REGULAR   | 26,680           | 26,680           | 26,680           | -                     | -            |
| A225-451-50-41210                                  | PERA CONTRIBUTIONS            | 250              | 250              | 250              | -                     | -            |
| A225-451-50-41220                                  | FICA CONTRIBUTIONS            | 2,041            | 2,041            | 2,041            | -                     | -            |
| A225-451-50-41510                                  | WORKER'S COMPENSATION         | 1,022            | 1,022            | 1,073            | 51                    | 5.0%         |
| A225-451-50-42190                                  | OPERATING SUPPLIES            | 4,530            | 4,530            | 4,210            | (320)                 | -7.1%        |
| A225-451-50-43100                                  | PROFESSIONAL SERVICES         | 810              | 810              | 810              | -                     | -            |
| A225-451-50-44180                                  | RENTALS                       | 1,240            | 1,240            | 1,134            | (106)                 | -8.5%        |
| <b>SPRING/SUMMER/FALL NRC PROGRAM EXPENDITURES</b> |                               | <b>36,573</b>    | <b>36,573</b>    | <b>36,198</b>    | <b>(375)</b>          | <b>-1.0%</b> |
| A225-451-51-41040                                  | TEMPORARY EMPLOYEES-REGULAR   | 23,270           | 23,270           | 23,270           | -                     | -            |
| A225-451-51-41210                                  | PERA CONTRIBUTIONS            | 250              | 250              | 250              | -                     | -            |
| A225-451-51-41220                                  | FICA CONTRIBUTIONS            | 1,694            | 1,694            | 1,780            | 86                    | 5.1%         |
| A225-451-51-41510                                  | WORKER'S COMPENSATION         | 848              | 848              | 935              | 87                    | 10.3%        |
| A225-451-51-42190                                  | OPERATING SUPPLIES            | 500              | 500              | 477              | (23)                  | -4.6%        |
| <b>WARMINGHOUSES EXPENDITURES</b>                  |                               | <b>26,562</b>    | <b>26,562</b>    | <b>26,712</b>    | <b>150</b>            | <b>0.6%</b>  |
| A225-451-56-41040                                  | TEMPORARY EMPLOYEES-REGULAR   | 780              | 780              | 780              | -                     | -            |
| A225-451-56-41220                                  | FICA CONTRIBUTIONS            | 60               | 60               | 60               | -                     | -            |
| A225-451-56-41510                                  | WORKER'S COMPENSATION         | 30               | 30               | 31               | 1                     | 3.3%         |
| A225-451-56-42190                                  | OPERATING SUPPLIES            | 240              | 240              | 226              | (14)                  | -5.8%        |
| <b>WOMENS VOLLEYBALL EXPENDITURES</b>              |                               | <b>1,110</b>     | <b>1,110</b>     | <b>1,097</b>     | <b>(13)</b>           | <b>-1.2%</b> |
| A225-451-58-42080                                  | OFFICE SUPPLIES               | 480              | 480              | 437              | (43)                  | -9.0%        |

| Account  | Description                 | 2013 Budget   |               | 2014 Budget   | 2014 to 2013 Original |              |
|--|-----------------------------|---------------|---------------|---------------|-----------------------|--------------|
|  |                             | Original      | Current       |               | Increase (Decrease)   | % Chg        |
| A225-451-58-42190                                    | OPERATING SUPPLIES          | 290           | 290           | 278           | (12)                  | -4.1%        |
| A225-451-58-43100                                    | PROFESSIONAL SERVICES       | 260           | 260           | 260           | -                     | -            |
| A225-451-58-43210                                    | TELEPHONE SERVICES          | 170           | 170           | 157           | (13)                  | -7.6%        |
| A225-451-58-43220                                    | POSTAGE                     | 780           | 780           | 780           | -                     | -            |
| A225-451-58-43540                                    | PRINTING                    | 1,190         | 1,190         | 1,190         | -                     | -            |
| <b>SENIOR CITIZEN PROGRAMS EXPENDITURES</b>          |                             | <b>3,170</b>  | <b>3,170</b>  | <b>3,102</b>  | <b>(68)</b>           | <b>-2.1%</b> |
| A225-451-59-41040                                    | TEMPORARY EMPLOYEES-REGULAR | 6,560         | 6,560         | 6,560         | -                     | -            |
| A225-451-59-41220                                    | FICA CONTRIBUTIONS          | 502           | 502           | 502           | -                     | -            |
| A225-451-59-41510                                    | WORKER'S COMPENSATION       | 251           | 251           | 264           | 13                    | 5.2%         |
| A225-451-59-42190                                    | OPERATING SUPPLIES          | 2,850         | 2,850         | 2,660         | (190)                 | -6.7%        |
| <b>YOUTH BASKETBALL EXPENDITURES</b>                 |                             | <b>10,163</b> | <b>10,163</b> | <b>9,986</b>  | <b>(177)</b>          | <b>-1.7%</b> |
| A225-451-60-41040                                    | TEMPORARY EMPLOYEES-REGULAR | 4,850         | 4,850         | 4,850         | -                     | -            |
| A225-451-60-41220                                    | FICA CONTRIBUTIONS          | 371           | 371           | 371           | -                     | -            |
| A225-451-60-41510                                    | WORKER'S COMPENSATION       | 186           | 186           | 195           | 9                     | 4.8%         |
| A225-451-60-42190                                    | OPERATING SUPPLIES          | 6,250         | 6,250         | 5,985         | (265)                 | -4.2%        |
| <b>YOUTH BASEBALL / SOFTBALL EXPENDITURES</b>        |                             | <b>11,657</b> | <b>11,657</b> | <b>11,401</b> | <b>(256)</b>          | <b>-2.2%</b> |
| A225-451-61-41040                                    | TEMPORARY EMPLOYEES-REGULAR | 6,160         | 6,160         | 6,160         | -                     | -            |
| A225-451-61-41220                                    | FICA CONTRIBUTIONS          | 471           | 471           | 471           | -                     | -            |
| A225-451-61-41510                                    | WORKER'S COMPENSATION       | 236           | 236           | 248           | 12                    | 5.1%         |
| A225-451-61-43100                                    | PROFESSIONAL SERVICES       | 4,250         | 4,250         | 4,250         | -                     | -            |
| <b>INTEGRATED REC PROGRAMS EXPENDITURES</b>          |                             | <b>11,117</b> | <b>11,117</b> | <b>11,129</b> | <b>12</b>             | <b>0.1%</b>  |
| A225-451-62-41040                                    | TEMPORARY EMPLOYEES-REGULAR | 5,120         | 5,120         | 5,120         | -                     | -            |
| A225-451-62-41220                                    | FICA CONTRIBUTIONS          | 392           | 392           | 392           | -                     | -            |
| A225-451-62-41510                                    | WORKER'S COMPENSATION       | 196           | 196           | 206           | 10                    | 5.1%         |
| A225-451-62-42190                                    | OPERATING SUPPLIES          | 670           | 670           | 652           | (18)                  | -2.7%        |
| <b>TENNIS EXPENDITURES</b>                           |                             | <b>6,378</b>  | <b>6,378</b>  | <b>6,370</b>  | <b>(8)</b>            | <b>-0.1%</b> |
| A225-451-64-43100                                    | PROFESSIONAL SERVICES       | 4,800         | 4,800         | 4,800         | -                     | -            |
| <b>YOUTHWORKS EXPENDITURES</b>                       |                             | <b>4,800</b>  | <b>4,800</b>  | <b>4,800</b>  | <b>-</b>              | <b>-</b>     |
| A225-451-65-42190                                    | OPERATING SUPPLIES          | -             | -             | 3,491         | 3,491                 | -            |
| A225-451-65-43100                                    | PROFESSIONAL SERVICES       | 9,500         | 9,500         | 5,500         | (4,000)               | -42.1%       |
| <b>GOOSEBERRY PARK PLAYERS EXPENDITURES</b>          |                             | <b>9,500</b>  | <b>9,500</b>  | <b>8,991</b>  | <b>(509)</b>          | <b>-5.4%</b> |
| A225-451-66-41040                                    | TEMPORARY EMPLOYEES-REGULAR | 880           | 880           | 880           | -                     | -            |
| A225-451-66-41220                                    | FICA CONTRIBUTIONS          | 67            | 67            | 67            | -                     | -            |
| A225-451-66-41510                                    | WORKER'S COMPENSATION       | 34            | 34            | 35            | 1                     | 2.9%         |
| A225-451-66-42190                                    | OPERATING SUPPLIES          | 20            | 20            | 17            | (3)                   | -15.0%       |
| <b>MINI BASKETBALL EXPENDITURES</b>                  |                             | <b>1,001</b>  | <b>1,001</b>  | <b>999</b>    | <b>(2)</b>            | <b>-0.2%</b> |
| A225-451-67-41040                                    | TEMPORARY EMPLOYEES-REGULAR | 3,200         | 3,200         | 3,200         | -                     | -            |
| A225-451-67-41220                                    | FICA CONTRIBUTIONS          | 191           | 191           | 245           | 54                    | 28.3%        |
| A225-451-67-41510                                    | WORKER'S COMPENSATION       | 96            | 96            | 129           | 33                    | 34.4%        |
| <b>OPEN GYMS - JR HIGH &amp; ARMORY EXPENDITURES</b> |                             | <b>3,487</b>  | <b>3,487</b>  | <b>3,574</b>  | <b>87</b>             | <b>2.5%</b>  |
| A225-451-71-43100                                    | PROFESSIONAL SERVICES       | 23,080        | 23,080        | 23,080        | -                     | -            |
| <b>TAE KWON DO EXPENDITURES</b>                      |                             | <b>23,080</b> | <b>23,080</b> | <b>23,080</b> | <b>-</b>              | <b>-</b>     |
| A225-451-72-41040                                    | TEMPORARY EMPLOYEES-REGULAR | 2,040         | 2,040         | 2,040         | -                     | -            |
| A225-451-72-41210                                    | PERA CONTRIBUTIONS          | 75            | 75            | 148           | 73                    | 97.3%        |
| A225-451-72-41220                                    | FICA CONTRIBUTIONS          | 156           | 156           | 156           | -                     | -            |

| Account                                    | Description                 | 2013 Budget   |               | 2014 Budget   | 2014 to 2013 Original |              |
|--|-----------------------------|---------------|---------------|---------------|-----------------------|--------------|
|  |                             | Original      | Current       |               | Increase (Decrease)   | % Chg        |
| A225-451-72-41510                          | WORKER'S COMPENSATION       | 78            | 78            | 82            | 4                     | 5.1%         |
| A225-451-72-42190                          | OPERATING SUPPLIES          | 3,320         | 3,320         | 3,038         | (282)                 | -8.5%        |
| A225-451-72-43100                          | PROFESSIONAL SERVICES       | 12,040        | 12,040        | 12,040        | -                     | -            |
| A225-451-72-43220                          | POSTAGE                     | 480           | 480           | 456           | (24)                  | -5.0%        |
| A225-451-72-43430                          | ADVERTISING                 | 13,290        | 13,290        | 12,625        | (665)                 | -5.0%        |
| A225-451-72-43540                          | PRINTING                    | 1,710         | 1,710         | 1,624         | (86)                  | -5.0%        |
| A225-451-72-44180                          | RENTALS                     | 5,970         | 5,970         | 5,586         | (384)                 | -6.4%        |
| <b>SPECIAL EVENTS EXPENDITURES</b>         |                             | <b>39,159</b> | <b>39,159</b> | <b>37,795</b> | <b>(1,364)</b>        | <b>-3.5%</b> |
| A225-451-73-41040                          | TEMPORARY EMPLOYEES-REGULAR | 440           | 440           | 440           | -                     | -            |
| A225-451-73-41220                          | FICA CONTRIBUTIONS          | 34            | 34            | 34            | -                     | -            |
| A225-451-73-41510                          | WORKER'S COMPENSATION       | 17            | 17            | 18            | 1                     | 5.9%         |
| A225-451-73-42190                          | OPERATING SUPPLIES          | 250           | 250           | 223           | (27)                  | -10.8%       |
| <b>YOUTH VOLLEYBALL EXPENDITURES</b>       |                             | <b>741</b>    | <b>741</b>    | <b>715</b>    | <b>(26)</b>           | <b>-3.5%</b> |
| A225-451-75-41040                          | TEMPORARY EMPLOYEES-REGULAR | 1,950         | 1,950         | 1,950         | -                     | -            |
| A225-451-75-41220                          | FICA CONTRIBUTIONS          | 149           | 149           | 149           | -                     | -            |
| A225-451-75-41510                          | WORKER'S COMPENSATION       | 75            | 75            | 78            | 3                     | 4.0%         |
| A225-451-75-42190                          | OPERATING SUPPLIES          | 770           | 770           | 742           | (28)                  | -3.6%        |
| <b>ART PROGRAM EXPENDITURES</b>            |                             | <b>2,944</b>  | <b>2,944</b>  | <b>2,919</b>  | <b>(25)</b>           | <b>-0.8%</b> |
| A225-451-76-41040                          | TEMPORARY EMPLOYEES-REGULAR | 4,400         | 4,400         | 4,400         | -                     | -            |
| A225-451-76-41220                          | FICA CONTRIBUTIONS          | 306           | 306           | 337           | 31                    | 10.1%        |
| A225-451-76-41510                          | WORKER'S COMPENSATION       | 153           | 153           | 177           | 24                    | 15.7%        |
| A225-451-76-42190                          | OPERATING SUPPLIES          | 290           | 290           | 277           | (13)                  | -4.5%        |
| <b>PRESCHOOL CAMP EXPENDITURES</b>         |                             | <b>5,149</b>  | <b>5,149</b>  | <b>5,191</b>  | <b>42</b>             | <b>0.8%</b>  |
| A225-451-80-43100                          | PROFESSIONAL SERVICES       | 5,000         | 5,000         | 7,000         | 2,000                 | 40.0%        |
| <b>FITNESS PROGRAM EXPENDITURES</b>        |                             | <b>5,000</b>  | <b>5,000</b>  | <b>7,000</b>  | <b>2,000</b>          | <b>40.0%</b> |
| A225-451-81-41040                          | TEMPORARY EMPLOYEES-REGULAR | 580           | 580           | 580           | -                     | -            |
| A225-451-81-41220                          | FICA CONTRIBUTIONS          | 44            | 44            | 44            | -                     | -            |
| A225-451-81-41510                          | WORKER'S COMPENSATION       | -             | -             | 23            | 23                    | -            |
| A225-451-81-42190                          | OPERATING SUPPLIES          | 240           | 240           | 227           | (13)                  | -5.4%        |
| <b>MULTI-SPORT YOUTH CAMP EXPENDITURES</b> |                             | <b>864</b>    | <b>864</b>    | <b>874</b>    | <b>10</b>             | <b>1.2%</b>  |
| A225-451-82-41040                          | TEMPORARY EMPLOYEES-REGULAR | 300           | 300           | 300           | -                     | -            |
| A225-451-82-41210                          | PERA CONTRIBUTIONS          | -             | -             | 23            | 23                    | -            |
| A225-451-82-41220                          | FICA CONTRIBUTIONS          | -             | -             | 23            | 23                    | -            |
| A225-451-82-41510                          | WORKER'S COMPENSATION       | -             | -             | 12            | 12                    | -            |
| A225-451-82-42190                          | OPERATING SUPPLIES          | 865           | 865           | 865           | -                     | -            |
| <b>YARD GAMES EXPENDITURES</b>             |                             | <b>1,165</b>  | <b>1,165</b>  | <b>1,223</b>  | <b>58</b>             | <b>5.0%</b>  |
| A225-451-83-44383                          | SCHOLARSHIP PROGRAM         | -             | 15,000        | 15,000        | 15,000                | -            |
| <b>SCHOLARSHIP PROGRAM EXPENDITURES</b>    |                             | <b>-</b>      | <b>15,000</b> | <b>15,000</b> | <b>15,000</b>         | <b>-</b>     |
| A226-451-01-34111                          | POP COMMISSION              | 800           | 800           | 800           | -                     | -            |
| A226-451-01-34112                          | VENDING MACHINE COMMISSION  | 150           | 150           | 150           | -                     | -            |
| A226-451-01-36210                          | INTEREST EARNINGS           | 3,000         | 3,000         | 3,000         | -                     | -            |
| A226-451-01-36220                          | CLAY COUNTY LEASE           | 7,500         | 7,500         | 7,500         | -                     | -            |
| A226-451-01-36221                          | CHAMBER OF COMM - LEASE     | 39,672        | 39,672        | 39,672        | -                     | -            |
| A226-451-01-36222                          | STAVE CHURCH RENTAL         | 2,000         | 2,000         | 2,000         | -                     | -            |
| A226-451-01-36223                          | NORDIC CULTURE LEASE        | 2,675         | 2,675         | 2,675         | -                     | -            |

| Account                                   | Description                   | 2013 Budget    |                | 2014 Budget    | 2014 to 2013 Original |              |
|---|-------------------------------|----------------|----------------|----------------|-----------------------|--------------|
|   |                               | Original       | Current        |                | Increase (Decrease)   | % Chg        |
| A226-451-01-36280                         | INSURANCE PREMIUM SETTLEMENTS | 400            | 400            | 400            | -                     | -            |
| A226-451-01-39202                         | TRANSFER - PARK               | 225,809        | 225,809        | 323,048        | 97,239                | 43.1%        |
| A226-451-01-39999                         | FROM RESERVES                 | 100,000        | 100,000        | -              | (100,000)             | -100.0%      |
| A226-451-02-34114                         | LIQUOR SALES COMMISSION       | 1,000          | 1,000          | 1,000          | -                     | -            |
| A226-451-02-36220                         | ROOM RENTALS                  | 45,000         | 45,000         | 45,000         | -                     | -            |
| A226-451-02-36270                         | LIQUOR SALES                  | 11,000         | 11,000         | 11,000         | -                     | -            |
| <b>HERITAGE HJEMKOMST CENTER REVENUES</b> |                               | <b>439,006</b> | <b>439,006</b> | <b>436,245</b> | <b>(2,761)</b>        | <b>-0.6%</b> |
| A226-451-01-41010                         | FULL-TIME EMPLOYEES-REGULAR   | 102,605        | 102,605        | 107,021        | 4,416                 | 4.3%         |
| A226-451-01-41020                         | FULL-TIME EMPLOYEES-OVERTIME  | 500            | 500            | 500            | -                     | -            |
| A226-451-01-41040                         | TEMPORARY EMPLOYEES-REGULAR   | 15,500         | 15,500         | 15,500         | -                     | -            |
| A226-451-01-41210                         | PERA CONTRIBUTIONS            | 7,512          | 7,512          | 7,929          | 417                   | 5.6%         |
| A226-451-01-41220                         | FICA CONTRIBUTIONS            | 9,374          | 9,374          | 9,411          | 37                    | 0.4%         |
| A226-451-01-41310                         | HEALTH INSURANCE              | 14,865         | 14,865         | 15,521         | 656                   | 4.4%         |
| A226-451-01-41330                         | LIFE INSURANCE                | 100            | 100            | 100            | -                     | -            |
| A226-451-01-41510                         | WORKER'S COMPENSATION         | 2,568          | 2,568          | 2,753          | 185                   | 7.2%         |
| A226-451-01-42080                         | OFFICE SUPPLIES               | 100            | 100            | 95             | (5)                   | -5.0%        |
| A226-451-01-42120                         | MOTOR FUELS                   | 250            | 250            | 237            | (13)                  | -5.2%        |
| A226-451-01-42190                         | OPERATING SUPPLIES            | 12,350         | 12,350         | 12,622         | 272                   | 2.2%         |
| A226-451-01-43076                         | PAYMENTS TO COUNTY TREASURER  | 700            | 700            | 700            | -                     | -            |
| A226-451-01-43090                         | ELECTRONIC DATA PROCESSING    | 13,090         | 13,090         | 14,006         | 916                   | 7.0%         |
| A226-451-01-43100                         | PROFESSIONAL SERVICES         | 1,480          | 1,480          | 1,480          | -                     | -            |
| A226-451-01-43210                         | TELEPHONE SERVICES            | 2,000          | 2,000          | 1,870          | (130)                 | -6.5%        |
| A226-451-01-43220                         | POSTAGE                       | 150            | 150            | 142            | (8)                   | -5.3%        |
| A226-451-01-43610                         | GENERAL LIABILITY             | 10,492         | 10,492         | 7,007          | (3,485)               | -33.2%       |
| A226-451-01-43860                         | UTILITIES                     | 160,000        | 160,000        | 155,000        | (5,000)               | -3.1%        |
| A226-451-01-44010                         | BUILDING-REPAIR & MAINTENANCE | 40,000         | 40,000         | 40,000         | -                     | -            |
| A226-451-01-44030                         | IMPROVEMENTS OTHER THAN BLDGS | 7,000          | 7,000          | 7,000          | -                     | -            |
| A226-451-01-44040                         | MACH & EQUIP-REPAIR & MTCE    | 3,500          | 3,500          | 3,500          | -                     | -            |
| A226-451-01-44190                         | CITY EQUIPMENT RENTAL         | 265            | 265            | 265            | -                     | -            |
| A226-451-01-44370                         | TRAVEL, TRAINING, CONFERENCES | 620            | 620            | 589            | (31)                  | -5.0%        |
| A226-451-01-44385                         | CREDIT CARD SERVICE CHARGES   | 1,000          | 1,000          | 950            | (50)                  | -5.0%        |
| A226-451-01-49999                         | TO RESERVES                   | 20,000         | 20,000         | 20,000         | -                     | -            |
| <b>HJEMKOMST CENTER EXPENDITURES</b>      |                               | <b>426,021</b> | <b>426,021</b> | <b>424,198</b> | <b>(1,823)</b>        | <b>-0.4%</b> |
| A226-451-02-42190                         | OPERATING SUPPLIES            | 3,000          | 3,000          | 2,651          | (349)                 | -11.6%       |
| A226-451-02-42191                         | LIQUOR SUPPLIES               | 5,270          | 5,270          | 4,741          | (529)                 | -10.0%       |
| A226-451-02-43100                         | PROFESSIONAL SERVICES         | 3,515          | 3,515          | 3,515          | -                     | -            |
| A226-451-02-44380                         | SALES TAX                     | 1,200          | 1,200          | 1,140          | (60)                  | -5.0%        |
| <b>HHIC ROOM RENTALS EXPENDITURES</b>     |                               | <b>12,985</b>  | <b>12,985</b>  | <b>12,047</b>  | <b>(938)</b>          | <b>-7.2%</b> |
| A227-451-00-33422                         | MN HISTORICAL SOCIETY         | 35,000         | 35,000         | 35,000         | -                     | -            |
| A227-451-00-34790                         | DAILY ADMISSION               | 1,110          | 1,110          | 1,110          | -                     | -            |
| A227-451-00-34791                         | SPECIAL EVENTS                | 550            | 550            | 550            | -                     | -            |
| A227-451-00-36210                         | INTEREST EARNINGS             | 65             | 65             | 65             | -                     | -            |
| <b>COMSTOCK HOUSE REVENUES</b>            |                               | <b>36,725</b>  | <b>36,725</b>  | <b>36,725</b>  | <b>-</b>              | <b>-</b>     |
| A227-451-00-41010                         | FULL-TIME EMPLOYEES-REGULAR   | 2,064          | 2,064          | 2,050          | (14)                  | -0.7%        |
| A227-451-00-41040                         | TEMPORARY EMPLOYEES-REGULAR   | 6,350          | 6,350          | 6,350          | -                     | -            |

| Account                                   | Description                    | 2013 Budget      |                  | 2014 Budget      | 2014 to 2013 Original |              |
|---|--------------------------------|------------------|------------------|------------------|-----------------------|--------------|
|   |                                | Original         | Current          |                  | Increase (Decrease)   | % Chg        |
| A227-451-00-41210                         | PERA CONTRIBUTIONS             | 460              | 460              | 460              | -                     | -            |
| A227-451-00-41220                         | FICA CONTRIBUTIONS             | 486              | 486              | 486              | -                     | -            |
| A227-451-00-41510                         | WORKER'S COMPENSATION          | 74               | 74               | 77               | 3                     | 4.1%         |
| A227-451-00-42190                         | OPERATING SUPPLIES             | 2,000            | 2,000            | 2,000            | -                     | -            |
| A227-451-00-43100                         | PROFESSIONAL SERVICES          | 14,897           | 14,897           | 14,992           | 95                    | 0.6%         |
| A227-451-00-43210                         | TELEPHONE SERVICES             | 500              | 500              | 500              | -                     | -            |
| A227-451-00-43260                         | INTERNET/DATA CIRCUITS         | 330              | 330              | 330              | -                     | -            |
| A227-451-00-43430                         | ADVERTISING                    | 400              | 400              | 400              | -                     | -            |
| A227-451-00-43610                         | GENERAL LIABILITY              | 109              | 109              | 25               | (84)                  | -77.1%       |
| A227-451-00-43860                         | UTILITIES                      | 5,855            | 5,855            | 5,855            | -                     | -            |
| A227-451-00-44010                         | BUILDING-REPAIR & MAINTENANCE  | 1,500            | 1,500            | 1,500            | -                     | -            |
| A227-451-00-44030                         | IMPROVEMENTS OTHER THAN BLDGS  | 1,000            | 1,000            | 1,000            | -                     | -            |
| A227-451-00-44180                         | RENTALS                        | 700              | 700              | 700              | -                     | -            |
| <b>COMSTOCK HOUSE EXPENDITURES</b>        |                                | <b>36,725</b>    | <b>36,725</b>    | <b>36,725</b>    | <b>-</b>              | <b>-</b>     |
| A230-490-00-31010                         | AD VALOREM TAXES               | 109,967          | 109,967          | 109,967          | -                     | -            |
| A230-490-00-33160                         | FEDERAL FTA GRANT              | 542,817          | 542,817          | 374,023          | (168,794)             | -31.1%       |
| A230-490-00-33404                         | STATE - PERA AID               | 490              | 490              | 490              | -                     | -            |
| A230-490-00-34912                         | RIDE AND SHOP                  | 50               | 50               | 50               | -                     | -            |
| A230-490-00-34914                         | ADVERTISING                    | 29,556           | 29,556           | 29,452           | (104)                 | -0.4%        |
| A230-490-00-36301                         | MISCELLANEOUS                  | 3,480            | 3,480            | 3,205            | (275)                 | -7.9%        |
| A230-490-20-33630                         | CITY OF DILWORTH               | 500              | 500              | 2,508            | 2,008                 | 401.6%       |
| A230-490-20-34910                         | BUS FARES                      | 21,187           | 21,187           | 21,187           | -                     | -            |
| A230-490-30-33405                         | GREATER MN TRANSIT FUND-DAR    | 117,400          | 117,400          | 164,398          | 46,998                | 40.0%        |
| A230-490-30-33422                         | STATE M.T. GRANT-DIAL-A-RIDE   | 95,600           | 95,600           | 90,602           | (4,998)               | -5.2%        |
| A230-490-30-33630                         | CITY OF FARGO                  | 8,729            | 8,729            | 6,548            | (2,181)               | -25.0%       |
| A230-490-30-34910                         | BUS FARES                      | 32,500           | 32,500           | 32,500           | -                     | -            |
| A230-490-40-33405                         | GREATER MN TRANSIT FUND-FX RT  | 433,100          | 433,100          | 811,351          | 378,251               | 87.3%        |
| A230-490-40-33417                         | MUNIC STATE AID FED PASS THRU  | -                | 8,600            | -                | -                     | -            |
| A230-490-40-33422                         | STATE M.T. GRANT-FIXED ROUTE   | 411,900          | 411,900          | 356,980          | (54,920)              | -13.3%       |
| A230-490-40-33630                         | CITY OF DILWORTH               | -                | -                | 13,000           | 13,000                | -            |
| A230-490-40-34910                         | BUS FARES                      | 270,000          | 270,000          | 281,000          | 11,000                | 4.1%         |
| A230-490-50-33160                         | FED. FTA GRANT-CAPITAL OUTLAY  | 80,000           | 159,250          | 120,000          | 40,000                | 50.0%        |
| A230-490-50-39203                         | TRANSFER - CAPITAL IMPROVEMENT | 20,000           | 20,000           | 30,000           | 10,000                | 50.0%        |
| A230-490-60-33160                         | FEDERAL FTA GRANT-PLANNING     | 16,736           | 16,736           | 17,814           | 1,078                 | 6.4%         |
| A230-490-70-33417                         | MUNIC STATE AID FED PASS THRU  | 21,600           | 21,600           | 24,000           | 2,400                 | 11.1%        |
| <b>MASS TRANSIT REVENUES</b>              |                                | <b>2,215,612</b> | <b>2,303,462</b> | <b>2,489,075</b> | <b>273,463</b>        | <b>12.3%</b> |
| A230-490-25-44385                         | DAILY SERVICE CONTRACT         | 70,279           | 70,279           | 72,500           | 2,221                 | 3.2%         |
| <b>SR METRO RIDE SERVICE EXPENDITURES</b> |                                | <b>70,279</b>    | <b>70,279</b>    | <b>72,500</b>    | <b>2,221</b>          | <b>3.2%</b>  |
| A230-490-30-41010                         | FULL-TIME EMPLOYEES-REGULAR    | 12,966           | 12,966           | 13,467           | 501                   | 3.9%         |
| A230-490-30-41210                         | PERA CONTRIBUTIONS             | 962              | 962              | 976              | 14                    | 1.5%         |
| A230-490-30-41220                         | FICA CONTRIBUTIONS             | 1,015            | 1,015            | 1,030            | 15                    | 1.5%         |
| A230-490-30-41310                         | HEALTH INSURANCE               | 2,009            | 2,009            | 2,098            | 89                    | 4.4%         |
| A230-490-30-41330                         | LIFE INSURANCE                 | 10               | 10               | 10               | -                     | -            |
| A230-490-30-41510                         | WORKER'S COMPENSATION          | 112              | 112              | 119              | 7                     | 6.3%         |
| A230-490-30-43540                         | PRINTING                       | 50               | 50               | 50               | -                     | -            |

| Account  | Description                   | 2013 Budget      |                  | 2014 Budget      | 2014 to 2013 Original |              |
|--|-------------------------------|------------------|------------------|------------------|-----------------------|--------------|
|  |                               | Original         | Current          |                  | Increase (Decrease)   | % Chg        |
| A230-490-30-44330                              | DUES AND SUBSCRIPTIONS        | 135              | 135              | 135              | -                     | -            |
| A230-490-30-44370                              | TRAVEL, TRAINING, CONFERENCES | 180              | 180              | 180              | -                     | -            |
| <b>DIAL-A-RIDE ADMINISTRATION EXPENDITURES</b> |                               | <b>17,439</b>    | <b>17,439</b>    | <b>18,065</b>    | <b>626</b>            | <b>3.6%</b>  |
| A230-490-35-43610                              | GENERAL LIABILITY             | 680              | 680              | 294              | (386)                 | -56.8%       |
| A230-490-35-44385                              | DAILY SERVICE CONTRACT        | 216,800          | 216,888          | 215,000          | (1,800)               | -0.8%        |
| A230-490-35-44395                              | TRANSIT GARAGE OPERATING      | 83,000           | 83,000           | 83,000           | -                     | -            |
| <b>DIAL-A-RIDE OPERATIONS EXPENDITURES</b>     |                               | <b>300,480</b>   | <b>300,568</b>   | <b>298,294</b>   | <b>(2,186)</b>        | <b>-0.7%</b> |
| A230-490-40-41010                              | FULL-TIME EMPLOYEES-REGULAR   | 78,876           | 78,876           | 130,292          | 51,416                | 65.2%        |
| A230-490-40-41210                              | PERA CONTRIBUTIONS            | 5,719            | 5,719            | 9,446            | 3,727                 | 65.2%        |
| A230-490-40-41220                              | FICA CONTRIBUTIONS            | 6,034            | 6,034            | 9,968            | 3,934                 | 65.2%        |
| A230-490-40-41310                              | HEALTH INSURANCE              | 12,222           | 12,222           | 20,028           | 7,806                 | 63.9%        |
| A230-490-40-41330                              | LIFE INSURANCE                | 70               | 70               | 159              | 89                    | 127.1%       |
| A230-490-40-41510                              | WORKER'S COMPENSATION         | 663              | 663              | 1,002            | 339                   | 51.1%        |
| A230-490-40-43090                              | ELECTRONIC DATA PROCESSING    | -                | -                | 3,850            | 3,850                 | -            |
| A230-490-40-43100                              | PROFESSIONAL SERVICES         | 3,000            | 3,000            | 3,000            | -                     | -            |
| A230-490-40-43210                              | TELEPHONE SERVICES            | 840              | 840              | 1,240            | 400                   | 47.6%        |
| A230-490-40-43220                              | POSTAGE                       | 50               | 50               | 50               | -                     | -            |
| A230-490-40-43345                              | MILEAGE                       | 350              | 350              | 350              | -                     | -            |
| A230-490-40-43540                              | PRINTING                      | 400              | 400              | 400              | -                     | -            |
| A230-490-40-44330                              | DUES AND SUBSCRIPTIONS        | 970              | 970              | 980              | 10                    | 1.0%         |
| A230-490-40-44370                              | TRAVEL, TRAINING, CONFERENCES | 1,500            | 1,500            | 4,600            | 3,100                 | 206.7%       |
| A230-490-40-44385                              | BANK DEPOSIT SECURITY         | 1,200            | 1,200            | 1,200            | -                     | -            |
| <b>FIXED ROUTE ADMINISTRATION EXPENDITURES</b> |                               | <b>111,894</b>   | <b>111,894</b>   | <b>186,565</b>   | <b>74,671</b>         | <b>66.7%</b> |
| A230-490-45-41010                              | FULL-TIME EMPLOYEES-REGULAR   | 1,000            | 1,000            | 1,000            | -                     | -            |
| A230-490-45-41020                              | FULL-TIME EMPLOYEES-OVERTIME  | 900              | 900              | 900              | -                     | -            |
| A230-490-45-41210                              | PERA CONTRIBUTIONS            | 65               | 65               | 138              | 73                    | 112.3%       |
| A230-490-45-41220                              | FICA CONTRIBUTIONS            | 69               | 69               | 145              | 76                    | 110.1%       |
| A230-490-45-41310                              | HEALTH INSURANCE              | 290              | 290              | 290              | -                     | -            |
| A230-490-45-41330                              | LIFE INSURANCE                | 2                | 2                | 2                | -                     | -            |
| A230-490-45-41510                              | WORKER'S COMPENSATION         | 50               | 50               | 17               | (33)                  | -66.0%       |
| A230-490-45-42120                              | MOTOR FUELS                   | 1,700            | 1,700            | 4,000            | 2,300                 | 135.3%       |
| A230-490-45-42190                              | OPERATING SUPPLIES            | 1,200            | 1,200            | 2,138            | 938                   | 78.2%        |
| A230-490-45-43260                              | INTERNET/DATA CIRCUITS        | 5,360            | 5,360            | 5,360            | -                     | -            |
| A230-490-45-43430                              | MARKETING                     | 20,000           | 28,600           | 43,600           | 23,600                | 118.0%       |
| A230-490-45-43610                              | GENERAL LIABILITY             | 7,100            | 7,100            | 4,070            | (3,030)               | -42.7%       |
| A230-490-45-43630                              | AUTOMOBILE INSURANCE          | 43,500           | 43,500           | 33,881           | (9,619)               | -22.1%       |
| A230-490-45-43860                              | UTILITIES                     | 340              | 340              | 340              | -                     | -            |
| A230-490-45-44020                              | STRUCTURES - REPAIR & MTCE    | 11,600           | 11,600           | 11,650           | 50                    | 0.4%         |
| A230-490-45-44040                              | MACH & EQUIP-REPAIR & MTCE    | 750              | 750              | 2,400            | 1,650                 | 220.0%       |
| A230-490-45-44385                              | DAILY SERVICE CONTRACT        | 708,110          | 708,110          | 720,178          | 12,068                | 1.7%         |
| A230-490-45-44390                              | TRANSIT TERMINAL FACILITY     | 88,200           | 88,200           | 116,000          | 27,800                | 31.5%        |
| A230-490-45-44395                              | TRANSIT GARAGE OPERATING      | 677,000          | 677,000          | 765,414          | 88,414                | 13.1%        |
| <b>FIXED ROUTE OPERATIONS EXPENDITURES</b>     |                               | <b>1,567,236</b> | <b>1,575,836</b> | <b>1,711,523</b> | <b>144,287</b>        | <b>9.2%</b>  |
| A230-490-50-43100                              | PROFESSIONAL SERVICES         | -                | 250              | -                | -                     | -            |
| A230-490-50-45400                              | MACHINERY AND EQUIPMENT       | 25,000           | 181,396          | 75,000           | 50,000                | 200.0%       |

| Account                                      | Description                    | 2013 Budget |         | 2014 Budget | 2014 to 2013 Original |         |
|--|--------------------------------|-------------|---------|-------------|-----------------------|---------|
|  |                                | Original    | Current |             | Increase (Decrease)   | % Chg   |
| A230-490-50-45406                            | BUSES                          | 75,000      | 75,000  | 75,000      | -                     | -       |
| <b>CAPITAL OUTLAY EXPENDITURES</b>           |                                | 100,000     | 256,646 | 150,000     | 50,000                | 50.0%   |
| A230-490-60-41010                            | FULL-TIME EMPLOYEES-REGULAR    | 16,207      | 16,207  | 16,834      | 627                   | 3.9%    |
| A230-490-60-41210                            | PERA CONTRIBUTIONS             | 1,175       | 1,175   | 1,220       | 45                    | 3.8%    |
| A230-490-60-41220                            | FICA CONTRIBUTIONS             | 1,240       | 1,240   | 1,288       | 48                    | 3.9%    |
| A230-490-60-41310                            | HEALTH INSURANCE               | 2,511       | 2,511   | 2,623       | 112                   | 4.5%    |
| A230-490-60-41330                            | LIFE INSURANCE                 | 15          | 15      | 15          | -                     | -       |
| A230-490-60-41510                            | WORKER'S COMPENSATION          | 136         | 136     | 148         | 12                    | 8.8%    |
| <b>SECTION 5307 PLANNING EXPENDITURES</b>    |                                | 21,284      | 21,284  | 22,128      | 844                   | 4.0%    |
| A230-490-70-43100                            | PROFESSIONAL SERVICES          | 27,000      | 27,000  | 30,000      | 3,000                 | 11.1%   |
| <b>SECTION 5317 NEW FREEDOM EXPENDITURES</b> |                                | 27,000      | 27,000  | 30,000      | 3,000                 | 11.1%   |
| A231-465-00-31010                            | AD VALOREM TAXES               | 94,200      | 94,200  | 71,081      | (23,119)              | -24.5%  |
| A231-465-00-33404                            | STATE - PERA AID               | 740         | 740     | 740         | -                     | -       |
| A231-465-00-34109                            | TAX INCENTIVE PROGRAM APP FEES | 500         | 500     | 500         | -                     | -       |
| A231-465-00-36210                            | INTEREST EARNINGS              | 7,355       | 7,355   | 2,000       | (5,355)               | -72.8%  |
| A231-465-00-36221                            | LAND LEASE                     | 103,850     | 103,850 | 103,850     | -                     | -       |
| A231-465-00-39202                            | TRANSFER-ELECTRIC              | 50,000      | 50,000  | 50,000      | -                     | -       |
| <b>ECONOMIC DEVELOPMENT REVENUES</b>         |                                | 256,645     | 256,645 | 228,171     | (28,474)              | -11.1%  |
| A231-465-00-41010                            | FULL-TIME EMPLOYEES-REGULAR    | 156,388     | 156,388 | 140,569     | (15,819)              | -10.1%  |
| A231-465-00-41020                            | FULL-TIME EMPLOYEES-OVERTIME   | 500         | 500     | 500         | -                     | -       |
| A231-465-00-41210                            | PERA CONTRIBUTIONS             | 11,374      | 11,374  | 10,406      | (968)                 | -8.5%   |
| A231-465-00-41220                            | FICA CONTRIBUTIONS             | 12,002      | 12,002  | 10,792      | (1,210)               | -10.1%  |
| A231-465-00-41310                            | HEALTH INSURANCE               | 16,621      | 16,621  | 11,865      | (4,756)               | -28.6%  |
| A231-465-00-41330                            | LIFE INSURANCE                 | 115         | 115     | 115         | -                     | -       |
| A231-465-00-41510                            | WORKER'S COMPENSATION          | 1,053       | 1,053   | 1,019       | (34)                  | -3.2%   |
| A231-465-00-42020                            | DUPLICATING & COPYING          | 1,000       | 1,000   | 950         | (50)                  | -5.0%   |
| A231-465-00-42080                            | OFFICE SUPPLIES                | 500         | 500     | 451         | (49)                  | -9.8%   |
| A231-465-00-42190                            | OPERATING SUPPLIES             | 2,660       | 2,660   | 2,403       | (257)                 | -9.7%   |
| A231-465-00-43076                            | PAYMENTS TO COUNTY TREASURER   | 29,771      | 29,771  | 29,771      | -                     | -       |
| A231-465-00-43090                            | ELECTRONIC DATA PROCESSING     | 8,789       | 8,789   | 9,404       | 615                   | 7.0%    |
| A231-465-00-43100                            | PROFESSIONAL SERVICES          | 3,300       | 3,300   | 3,300       | -                     | -       |
| A231-465-00-43210                            | TELEPHONE SERVICES             | 650         | 650     | 610         | (40)                  | -6.2%   |
| A231-465-00-43220                            | POSTAGE                        | 600         | 600     | 570         | (30)                  | -5.0%   |
| A231-465-00-43420                            | MARKETING                      | 195         | 195     | 185         | (10)                  | -5.1%   |
| A231-465-00-43540                            | PRINTING                       | 1,600       | 1,600   | 1,520       | (80)                  | -5.0%   |
| A231-465-00-43610                            | GENERAL LIABILITY              | 2,907       | 2,907   | 485         | (2,422)               | -83.3%  |
| A231-465-00-43860                            | UTILITIES                      | 1,100       | 1,100   | 1,066       | (34)                  | -3.1%   |
| A231-465-00-44330                            | DUES AND SUBSCRIPTIONS         | 2,190       | 2,190   | 2,190       | -                     | -       |
| A231-465-00-44370                            | TRAVEL, TRAINING, CONFERENCES  | 3,330       | 3,330   | -           | (3,330)               | -100.0% |
| A231-465-00-45100                            | LAND                           | -           | 202,665 | -           | -                     | -       |
| <b>ECONOMIC DEVELOPMENT EXPENDITURES</b>     |                                | 256,645     | 459,310 | 228,171     | (28,474)              | -11.1%  |
| A239-465-00-31010                            | AD VALOREM TAXES               | 245,000     | 245,000 | 350,000     | 105,000               | 42.9%   |
| A239-465-00-39999                            | FROM RESERVES                  | -           | -       | 47,500      | 47,500                | -       |
| <b>E D A TAX LEVY REVENUES</b>               |                                | 245,000     | 245,000 | 397,500     | 152,500               | 62.2%   |
| A239-465-00-41010                            | FULL-TIME EMPLOYEES-REGULAR    | 47,910      | 47,910  | 74,873      | 26,963                | 56.3%   |



| Account                                    | Description                   | 2013 Budget    |                | 2014 Budget    | 2014 to 2013 Original |                |
|--|-------------------------------|----------------|----------------|----------------|-----------------------|----------------|
|  |                               | Original       | Current        |                | Increase (Decrease)   | % Chg          |
| A239-465-00-41210                          | PERA CONTRIBUTIONS            | 3,473          | 3,473          | 5,522          | 2,049                 | 59.0%          |
| A239-465-00-41220                          | FICA CONTRIBUTIONS            | 3,665          | 3,665          | 5,728          | 2,063                 | 56.3%          |
| A239-465-00-41310                          | HEALTH INSURANCE              | 7,460          | 7,460          | 6,898          | (562)                 | -7.5%          |
| A239-465-00-41510                          | WORKER'S COMPENSATION         | 292            | 292            | 660            | 368                   | 126.0%         |
| A239-465-00-43100                          | PROFESSIONAL SERVICES         | 72,200         | 190,775        | 75,000         | 2,800                 | 3.9%           |
| A239-465-00-43420                          | MARKETING                     | 95,000         | 101,831        | 131,319        | 36,319                | 38.2%          |
| A239-465-00-44370                          | TRAVEL, TRAINING, CONFERENCES | -              | -              | 7,500          | 7,500                 | -              |
| A239-465-00-44381                          | LOBBYING                      | -              | -              | 75,000         | 75,000                | -              |
| A239-465-00-44385                          | WEST CENTRAL INITIATIVE FUND  | 15,000         | 15,000         | 15,000         | -                     | -              |
| <b>E D A TAX LEVY EXPENDITURES</b>         |                               | <b>245,000</b> | <b>370,406</b> | <b>397,500</b> | <b>152,500</b>        | <b>62.2%</b>   |
| A415-451-01-39999                          | FROM RESERVES                 | -              | -              | 50,000         | 50,000                | -              |
| <b>CAPITAL IMPROVEMENT REVENUES</b>        |                               | <b>-</b>       | <b>-</b>       | <b>50,000</b>  | <b>50,000</b>         | <b>-</b>       |
| A415-451-00-45300                          | IMPROVEMENTS OTHER THAN BLDGS | -              | 18,000         | -              | -                     | -              |
| A415-451-00-45400                          | MACHINERY & EQUIPMENT         | -              | 5,000          | 44,200         | 44,200                | -              |
| <b>CI - PARK RECREATION EXPENDITURES</b>   |                               | <b>-</b>       | <b>23,000</b>  | <b>44,200</b>  | <b>44,200</b>         | <b>-</b>       |
| A415-451-01-42400                          | SMALL TOOLS & MINOR EQUIPMENT | -              | 3,000          | -              | -                     | -              |
| A415-451-01-45400                          | MACHINERY & EQUIPMENT         | -              | -              | 60,000         | 60,000                | -              |
| <b>CI - HHIC EXPENDITURES</b>              |                               | <b>-</b>       | <b>3,000</b>   | <b>60,000</b>  | <b>60,000</b>         | <b>-</b>       |
| A415-490-00-47201                          | TRANSFER - MASS TRANSIT       | 20,000         | 20,000         | 30,000         | 10,000                | 50.0%          |
| <b>CI - MASS TRANSIT EXPENDITURES</b>      |                               | <b>20,000</b>  | <b>20,000</b>  | <b>30,000</b>  | <b>10,000</b>         | <b>50.0%</b>   |
| A415-497-10-45300                          | IMPROVEMENTS OTHER THAN BLDGS | -              | 13,670         | 10,000         | 10,000                | -              |
| A415-497-10-45400                          | MACHINERY & EQUIPMENT         | 6,000          | 6,000          | -              | (6,000)               | -100.0%        |
| <b>CI - VILLAGE GREEN EXPENDITURES</b>     |                               | <b>6,000</b>   | <b>19,670</b>  | <b>10,000</b>  | <b>4,000</b>          | <b>66.7%</b>   |
| A415-497-20-45400                          | MACHINERY & EQUIPMENT         | -              | -              | 19,750         | 19,750                | -              |
| <b>CI - MEADOWS CLUBHOUSE EXPENDITURES</b> |                               | <b>-</b>       | <b>-</b>       | <b>19,750</b>  | <b>19,750</b>         | <b>-</b>       |
| A415-498-10-47201                          | TRANSFER - AIRPORT            | 10,000         | 10,000         | -              | (10,000)              | -100.0%        |
| <b>CI - MUNICIPAL AIRPORT EXPENDITURES</b> |                               | <b>10,000</b>  | <b>10,000</b>  | <b>-</b>       | <b>(10,000)</b>       | <b>-100.0%</b> |
| A415-498-50-45400                          | MACHINERY & EQUIPMENT         | -              | -              | 11,000         | 11,000                | -              |
| <b>CI - SPORTS CENTER EXPENDITURES</b>     |                               | <b>-</b>       | <b>-</b>       | <b>11,000</b>  | <b>11,000</b>         | <b>-</b>       |
| A612-498-10-33422                          | STATE AID - OPERATING         | 24,670         | 24,670         | 24,700         | 30                    | 0.1%           |
| A612-498-10-36220                          | HANGAR RENTAL                 | 48,000         | 48,000         | 57,000         | 9,000                 | 18.8%          |
| A612-498-10-36221                          | LAND LEASE                    | 6,760          | 6,760          | 10,000         | 3,240                 | 47.9%          |
| A612-498-10-36223                          | STORAGE UNIT RENTAL FEES      | 3,655          | 3,655          | 3,000          | (655)                 | -17.9%         |
| A612-498-90-33417                          | MUNIC STATE AID FED PASS THRU | -              | 90,000         | -              | -                     | -              |
| A612-498-90-39202                          | TRANSFER - CAPITAL IMPROV     | -              | 10,000         | -              | -                     | -              |
| A612-498-90-39999                          | FROM RESERVES                 | -              | 11,500         | -              | -                     | -              |
| <b>MUNICIPAL AIRPORT REVENUES</b>          |                               | <b>83,085</b>  | <b>194,585</b> | <b>94,700</b>  | <b>11,615</b>         | <b>14.0%</b>   |
| A612-498-10-42120                          | MOTOR FUELS                   | 5,200          | 5,200          | 5,200          | -                     | -              |
| A612-498-10-42190                          | OPERATING SUPPLIES            | 1,780          | 1,780          | 3,000          | 1,220                 | 68.5%          |
| A612-498-10-43076                          | PAYMENTS TO COUNTY TREASURER  | 140            | 140            | 140            | -                     | -              |
| A612-498-10-43100                          | PROFESSIONAL SERVICES         | 3,500          | 3,500          | 3,500          | -                     | -              |
| A612-498-10-43210                          | TELEPHONE SERVICES            | 800            | 800            | 800            | -                     | -              |
| A612-498-10-43430                          | ADVERTISING                   | 1,000          | 1,000          | 1,000          | -                     | -              |
| A612-498-10-43610                          | GENERAL LIABILITY             | 18,735         | 18,735         | 16,253         | (2,482)               | -13.2%         |
| A612-498-10-43630                          | AUTOMOBILE INSURANCE          | 775            | 775            | 776            | 1                     | 0.1%           |

| Account                                     | Description                    | 2013 Budget   |                | 2014 Budget   | 2014 to 2013 Original |              |
|---|--------------------------------|---------------|----------------|---------------|-----------------------|--------------|
|   |                                | Original      | Current        |               | Increase (Decrease)   | % Chg        |
| A612-498-10-43860                           | UTILITIES                      | 19,500        | 19,500         | 19,500        | -                     | -            |
| A612-498-10-44010                           | BUILDING-REPAIR & MAINTENANCE  | 5,110         | 5,110          | 7,867         | 2,757                 | 54.0%        |
| A612-498-10-44030                           | IMPROVEMENTS OTHER THAN BLDGS  | 13,820        | 13,820         | 16,324        | 2,504                 | 18.1%        |
| A612-498-10-44040                           | MACH & EQUIP-REPAIR & MTCE     | 9,000         | 9,000          | 11,000        | 2,000                 | 22.2%        |
| A612-498-10-44190                           | CITY EQUIPMENT RENTAL          | 3,125         | 3,125          | 3,125         | -                     | -            |
| A612-498-10-44330                           | DUES AND SUBSCRIPTIONS         | 200           | 200            | 200           | -                     | -            |
| A612-498-10-44385                           | CREDIT CARD SERVICE CHARGES    | 400           | 400            | 400           | -                     | -            |
| A612-498-10-49999                           | TO RESERVES                    | -             | -              | 5,615         | 5,615                 | -            |
| <b>MUNICIPAL AIRPORT EXPENDITURES</b>       |                                | <b>83,085</b> | <b>83,085</b>  | <b>94,700</b> | <b>11,615</b>         | <b>14.0%</b> |
| A612-498-90-43100                           | PROFESSIONAL SERVICES          | -             | 14,200         | -             | -                     | -            |
| A612-498-90-45300                           | IMPROVEMENTS OTHER THAN BLDGS  | -             | 97,300         | -             | -                     | -            |
| <b>MUNICIPAL AIRPORT GRANT EXPENDITURES</b> |                                | <b>-</b>      | <b>111,500</b> | <b>-</b>      | <b>-</b>              | <b>-</b>     |
| A613-497-00-33404                           | STATE - PERA AID               | 1,420         | 1,420          | 1,420         | -                     | -            |
| A613-497-00-36210                           | INTEREST EARNINGS              | 40,000        | 40,000         | 40,000        | -                     | -            |
| A613-497-00-36280                           | INSURANCE PREMIUM SETTLEMENTS  | 2,500         | 2,500          | 2,500         | -                     | -            |
| A613-497-00-39204                           | TRANSFER - S/A BOND 1983E      | 130,000       | 130,000        | 130,000       | -                     | -            |
| A613-497-00-39205                           | TRANSFER-STORM WATER UTILITY   | 58,250        | 58,250         | 58,250        | -                     | -            |
| A613-497-00-39206                           | TRANSFER - PARK                | 350,000       | 350,000        | 350,000       | -                     | -            |
| A613-497-10-34111                           | POP COMMISSION                 | 300           | 300            | 300           | -                     | -            |
| A613-497-10-36225                           | RENTAL - VARIOUS SCHOOLS       | 500           | 500            | 500           | -                     | -            |
| A613-497-10-36230                           | GREEN FEES IMPROVEMENT FEES    | 11,000        | 11,000         | 11,000        | -                     | -            |
| A613-497-10-36270                           | MERCHANDISE SALES-OTHER        | 13,000        | 13,000         | 13,000        | -                     | -            |
| A613-497-10-36282                           | TRADE REVENUE                  | 10,000        | 10,000         | 10,000        | -                     | -            |
| A613-497-10-36283                           | COUPONS/DONATIONS REDEEMED     | 500           | 500            | 500           | -                     | -            |
| A613-497-10-38040                           | GR FEES-9 WEEKDAY              | 57,000        | 57,000         | 57,000        | -                     | -            |
| A613-497-10-38041                           | GR FEES-18 WEEKDAY             | 61,000        | 61,000         | 61,000        | -                     | -            |
| A613-497-10-38042                           | GR FEES-JR/SR 9 WEEKDAY RESTR  | 15,000        | 15,000         | 15,000        | -                     | -            |
| A613-497-10-38043                           | GR FEES-JR/SR 18 WEEKDAY RESTR | 8,000         | 8,000          | 8,000         | -                     | -            |
| A613-497-10-38044                           | GR FEES-9 WEEKEND/HOLIDAY      | 28,000        | 28,000         | 28,000        | -                     | -            |
| A613-497-10-38045                           | GR FEES-18 WEEKEND/HOLIDAY     | 63,000        | 63,000         | 63,000        | -                     | -            |
| A613-497-10-38046                           | GR FEES-JR/SR 9 WKND/HLDY REST | 4,300         | 4,300          | 4,300         | -                     | -            |
| A613-497-10-38047                           | GR FEES-JR/SR 18 WKND/HLDY RES | 3,600         | 3,600          | 3,600         | -                     | -            |
| A613-497-10-38049                           | GREEN FEES - TOURNAMENTS       | 7,800         | 7,800          | 7,800         | -                     | -            |
| A613-497-10-38050                           | CARTS - 9 HOLES                | 25,000        | 25,000         | 25,000        | -                     | -            |
| A613-497-10-38051                           | CARTS - 18 HOLES               | 79,000        | 79,000         | 79,000        | -                     | -            |
| A613-497-10-38060                           | DRIVING RANGE                  | 33,500        | 33,500         | 33,500        | -                     | -            |
| A613-497-10-38061                           | PLAYERS CARDS                  | 3,365         | 3,365          | 3,365         | -                     | -            |
| A613-497-10-38062                           | SEASON PASSES                  | 152,825       | 152,825        | 152,825       | -                     | -            |
| A613-497-10-38065                           | GOLF CAR TRAIL FEE             | 8,000         | 8,000          | 8,000         | -                     | -            |
| A613-497-11-34780                           | YOUTH ACTIVITY FEES            | 5,000         | 5,000          | 5,000         | -                     | -            |
| A613-497-20-34111                           | POP COMMISSION                 | 250           | 250            | 250           | -                     | -            |
| A613-497-20-36220                           | RENTAL - MOORHEAD HIGH         | 650           | 650            | 650           | -                     | -            |
| A613-497-20-36225                           | RENTAL - VARIOUS SCHOOLS       | 100           | 100            | 100           | -                     | -            |
| A613-497-20-36230                           | GREEN FEES IMPROVEMENT FEES    | 10,000        | 10,000         | 10,000        | -                     | -            |
| A613-497-20-36260                           | ADVERTISING SALES              | -             | -              | 1,000         | 1,000                 | -            |

| Account                                 | Description                    | 2013 Budget      |                  | 2014 Budget      | 2014 to 2013 Original |             |
|---|--------------------------------|------------------|------------------|------------------|-----------------------|-------------|
|   |                                | Original         | Current          |                  | Increase (Decrease)   | % Chg       |
| A613-497-20-36270                       | MERCHANDISE SALES-OTHER        | 16,500           | 16,500           | 16,500           | -                     | -           |
| A613-497-20-36282                       | TRADE REVENUE                  | 10,000           | 10,000           | 10,000           | -                     | -           |
| A613-497-20-36283                       | COUPONS/DONATIONS REDEEMED     | 5,000            | 5,000            | 5,000            | -                     | -           |
| A613-497-20-38040                       | GR FEES-9 WEEKDAY              | 45,000           | 45,000           | 45,000           | -                     | -           |
| A613-497-20-38041                       | GR FEES-18 WEEKDAY             | 50,000           | 50,000           | 50,000           | -                     | -           |
| A613-497-20-38042                       | GR FEES-JR/SR 9 WEEKDAY RESTR  | 3,300            | 3,300            | 3,300            | -                     | -           |
| A613-497-20-38043                       | GR FEES-JR/SR 18 WEEKDAY RESTR | 4,000            | 4,000            | 4,000            | -                     | -           |
| A613-497-20-38044                       | GR FEES-9 WEEKEND/HOLIDAY      | 17,000           | 17,000           | 17,000           | -                     | -           |
| A613-497-20-38045                       | GR FEES-18 WEEKEND/HOLIDAY     | 77,000           | 77,000           | 77,000           | -                     | -           |
| A613-497-20-38046                       | GR FEES-JR/SR 9 WKND/HLDY REST | 1,400            | 1,400            | 1,400            | -                     | -           |
| A613-497-20-38047                       | GR FEES-JR/SR 18 WKND/HLDY RES | 1,500            | 1,500            | 1,500            | -                     | -           |
| A613-497-20-38048                       | GREEN FEES - 6 HOLES           | 300              | 300              | 300              | -                     | -           |
| A613-497-20-38049                       | GREEN FEES - TOURNAMENTS       | 38,000           | 38,000           | 38,000           | -                     | -           |
| A613-497-20-38050                       | CARTS - 9 HOLES                | 23,000           | 23,000           | 23,000           | -                     | -           |
| A613-497-20-38051                       | CARTS - 18 HOLES               | 86,000           | 86,000           | 86,000           | -                     | -           |
| A613-497-20-38052                       | CARTS - 6 HOLES                | 50               | 50               | 50               | -                     | -           |
| A613-497-20-38060                       | DRIVING RANGE                  | 25,000           | 25,000           | 25,000           | -                     | -           |
| A613-497-20-38061                       | PLAYERS CARDS                  | 3,500            | 3,500            | 3,500            | -                     | -           |
| A613-497-20-38062                       | SEASON PASSES                  | 130,000          | 130,000          | 130,000          | -                     | -           |
| A613-497-20-38065                       | GOLF CAR TRAIL FEE             | 5,000            | 5,000            | 5,000            | -                     | -           |
| A613-497-21-34780                       | YOUTH ACTIVITY FEES            | 7,000            | 7,000            | 7,000            | -                     | -           |
| A613-497-30-36230                       | G P S CART FEES                | 12,000           | 12,000           | 12,000           | -                     | -           |
| <b>GOLF COURSE REVENUES</b>             |                                | <b>1,743,410</b> | <b>1,743,410</b> | <b>1,744,410</b> | <b>1,000</b>          | <b>0.1%</b> |
| A613-497-00-46010                       | BOND PRINCIPAL                 | 220,000          | 220,000          | 235,000          | 15,000                | 6.8%        |
| A613-497-00-46110                       | BOND INTEREST                  | 150,106          | 150,106          | 137,181          | (12,925)              | -8.6%       |
| A613-497-00-46200                       | FISCAL AGENTS' FEES            | 650              | 650              | 650              | -                     | -           |
| <b>GOLF COURSES - DEBT EXPENDITURES</b> |                                | <b>370,756</b>   | <b>370,756</b>   | <b>372,831</b>   | <b>2,075</b>          | <b>0.6%</b> |
| A613-497-10-41010                       | FULL-TIME EMPLOYEES-REGULAR    | 30,851           | 30,851           | 31,960           | 1,109                 | 3.6%        |
| A613-497-10-41040                       | TEMPORARY EMPLOYEES-REGULAR    | 35,020           | 35,020           | 35,732           | 712                   | 2.0%        |
| A613-497-10-41210                       | PERA CONTRIBUTIONS             | 4,776            | 4,776            | 5,226            | 450                   | 9.4%        |
| A613-497-10-41220                       | FICA CONTRIBUTIONS             | 5,039            | 5,039            | 5,472            | 433                   | 8.6%        |
| A613-497-10-41310                       | HEALTH INSURANCE               | 13,600           | 13,600           | 14,200           | 600                   | 4.4%        |
| A613-497-10-41330                       | LIFE INSURANCE                 | 65               | 65               | 65               | -                     | -           |
| A613-497-10-41510                       | WORKER'S COMPENSATION          | 1,448            | 1,448            | 1,646            | 198                   | 13.7%       |
| A613-497-10-42190                       | OPERATING SUPPLIES             | 6,500            | 6,500            | 6,500            | -                     | -           |
| A613-497-10-42280                       | REPAIR & MTCE SUPPLIES         | 350              | 350              | 350              | -                     | -           |
| A613-497-10-43076                       | PAYMENTS TO COUNTY TREASURER   | 140              | 140              | 140              | -                     | -           |
| A613-497-10-43090                       | ELECTRONIC DATA PROCESSING     | 2,200            | 2,200            | 2,354            | 154                   | 7.0%        |
| A613-497-10-43105                       | GOLF PRO COMMISSION            | 14,000           | 14,000           | 14,000           | -                     | -           |
| A613-497-10-43210                       | TELEPHONE SERVICES             | 1,150            | 1,150            | 1,150            | -                     | -           |
| A613-497-10-43430                       | ADVERTISING                    | 4,150            | 4,150            | 4,150            | -                     | -           |
| A613-497-10-43540                       | PRINTING                       | 2,000            | 2,000            | 2,000            | -                     | -           |
| A613-497-10-43610                       | GENERAL LIABILITY              | 15,810           | 15,810           | 1,732            | (14,078)              | -89.0%      |
| A613-497-10-43860                       | UTILITIES                      | 10,000           | 10,000           | 10,000           | -                     | -           |
| A613-497-10-44010                       | BUILDING-REPAIR & MAINTENANCE  | 3,000            | 3,000            | 3,000            | -                     | -           |

| Account                                      | Description                   | 2013 Budget    |                | 2014 Budget    | 2014 to 2013 Original |              |
|--|-------------------------------|----------------|----------------|----------------|-----------------------|--------------|
|  |                               | Original       | Current        |                | Increase (Decrease)   | % Chg        |
| A613-497-10-44040                            | MACH & EQUIP-REPAIR & MTCE    | 2,800          | 2,800          | 2,800          | -                     | -            |
| A613-497-10-44190                            | CITY EQUIPMENT RENTAL         | 12,653         | 12,653         | 12,653         | -                     | -            |
| A613-497-10-44330                            | DUES AND SUBSCRIPTIONS        | 865            | 865            | 865            | -                     | -            |
| A613-497-10-44370                            | TRAVEL, TRAINING, CONFERENCES | 600            | 600            | 600            | -                     | -            |
| A613-497-10-44380                            | SALES TAX                     | 36,000         | 36,000         | 36,000         | -                     | -            |
| A613-497-10-44385                            | CREDIT CARD SERVICE CHARGES   | 8,500          | 8,500          | 15,000         | 6,500                 | 76.5%        |
| A613-497-10-44398                            | COUPONS/DONATIONS             | 500            | 500            | 500            | -                     | -            |
| A613-497-10-44399                            | TRADE EXPENDITURES            | 10,000         | 10,000         | 10,000         | -                     | -            |
| <b>VILLAGE GREEN CLUB HOUSE EXPENDITURES</b> |                               | <b>222,017</b> | <b>222,017</b> | <b>218,095</b> | <b>(3,922)</b>        | <b>-1.8%</b> |
| A613-497-11-42190                            | OPERATING SUPPLIES            | 1,200          | 1,200          | 1,200          | -                     | -            |
| <b>V/G JUNIOR GOLF PROGRAM EXPENDITURES</b>  |                               | <b>1,200</b>   | <b>1,200</b>   | <b>1,200</b>   | <b>-</b>              | <b>-</b>     |
| A613-497-20-41010                            | FULL-TIME EMPLOYEES-REGULAR   | 32,053         | 32,053         | 33,225         | 1,172                 | 3.7%         |
| A613-497-20-41040                            | TEMPORARY EMPLOYEES-REGULAR   | 40,000         | 40,000         | 40,000         | -                     | -            |
| A613-497-20-41210                            | PERA CONTRIBUTIONS            | 5,224          | 5,224          | 5,351          | 127                   | 2.4%         |
| A613-497-20-41220                            | FICA CONTRIBUTIONS            | 5,512          | 5,512          | 5,602          | 90                    | 1.6%         |
| A613-497-20-41310                            | HEALTH INSURANCE              | 13,930         | 13,930         | 14,545         | 615                   | 4.4%         |
| A613-497-20-41330                            | LIFE INSURANCE                | 65             | 65             | 65             | -                     | -            |
| A613-497-20-41510                            | WORKER'S COMPENSATION         | 1,621          | 1,621          | 1,733          | 112                   | 6.9%         |
| A613-497-20-42080                            | OFFICE SUPPLIES               | 400            | 400            | 400            | -                     | -            |
| A613-497-20-42190                            | OPERATING SUPPLIES            | 7,500          | 7,500          | 7,500          | -                     | -            |
| A613-497-20-42280                            | REPAIR & MTCE SUPPLIES        | 500            | 500            | 500            | -                     | -            |
| A613-497-20-42400                            | SMALL TOOLS & MINOR EQUIPMENT | 1,500          | 1,500          | 1,500          | -                     | -            |
| A613-497-20-43076                            | PAYMENTS TO COUNTY TREASURER  | 140            | 140            | 140            | -                     | -            |
| A613-497-20-43090                            | ELECTRONIC DATA PROCESSING    | 4,400          | 4,400          | 4,708          | 308                   | 7.0%         |
| A613-497-20-43100                            | PROFESSIONAL SERVICES         | 250            | 250            | 250            | -                     | -            |
| A613-497-20-43105                            | GOLF PRO COMMISSION           | 10,000         | 10,000         | 10,000         | -                     | -            |
| A613-497-20-43210                            | TELEPHONE SERVICES            | 2,000          | 2,000          | 2,000          | -                     | -            |
| A613-497-20-43430                            | ADVERTISING                   | 5,000          | 5,000          | 5,000          | -                     | -            |
| A613-497-20-43540                            | PRINTING                      | 2,200          | 2,200          | 2,200          | -                     | -            |
| A613-497-20-43610                            | GENERAL LIABILITY             | 23,064         | 23,064         | 2,889          | (20,175)              | -87.5%       |
| A613-497-20-43860                            | UTILITIES                     | 24,000         | 24,000         | 24,000         | -                     | -            |
| A613-497-20-44010                            | BUILDING-REPAIR & MAINTENANCE | 6,000          | 6,000          | 6,000          | -                     | -            |
| A613-497-20-44030                            | IMPROVEMENTS OTHER THAN BLDGS | 250            | 250            | 250            | -                     | -            |
| A613-497-20-44040                            | MACH & EQUIP-REPAIR & MTCE    | 4,000          | 4,000          | 4,000          | -                     | -            |
| A613-497-20-44180                            | RENTALS                       | 2,000          | 2,000          | 2,000          | -                     | -            |
| A613-497-20-44190                            | CITY EQUIPMENT RENTAL         | 17,807         | 17,807         | 17,807         | -                     | -            |
| A613-497-20-44330                            | DUES AND SUBSCRIPTIONS        | 1,300          | 1,300          | 1,300          | -                     | -            |
| A613-497-20-44370                            | TRAVEL, TRAINING, CONFERENCES | 1,500          | 1,500          | 1,500          | -                     | -            |
| A613-497-20-44380                            | SALES TAX                     | 35,000         | 35,000         | 35,000         | -                     | -            |
| A613-497-20-44385                            | CREDIT CARD SERVICE CHARGES   | 10,000         | 10,000         | 10,000         | -                     | -            |
| A613-497-20-44398                            | COUPONS/DONATIONS             | 5,000          | 5,000          | 5,000          | -                     | -            |
| A613-497-20-44399                            | TRADE EXPENDITURES            | 10,000         | 10,000         | 10,000         | -                     | -            |
| <b>MEADOWS PRO SHOP EXPENDITURES</b>         |                               | <b>272,216</b> | <b>272,216</b> | <b>254,465</b> | <b>(17,751)</b>       | <b>-6.5%</b> |
| A613-497-21-41040                            | TEMPORARY EMPLOYEES-REGULAR   | -              | -              | 2,000          | 2,000                 | -            |
| A613-497-21-41220                            | FICA CONTRIBUTIONS            | -              | -              | 150            | 150                   | -            |

| Account   | Description                    | 2013 Budget    |                | 2014 Budget    | 2014 to 2013 Original |               |
|---|--------------------------------|----------------|----------------|----------------|-----------------------|---------------|
|   |                                | Original       | Current        |                | Increase (Decrease)   | % Chg         |
| A613-497-21-41510                                 | WORKER'S COMPENSATION          | -              | -              | 30             | 30                    | -             |
| A613-497-21-42190                                 | OPERATING SUPPLIES             | 1,140          | 1,140          | 1,140          | -                     | -             |
| <b>MDWS JUNIOR GOLF PROGRAM EXPENDITURES</b>      |                                | <b>1,140</b>   | <b>1,140</b>   | <b>3,320</b>   | <b>2,180</b>          | <b>191.2%</b> |
| A613-497-30-44040                                 | MACH & EQUIP-REPAIR & MTCE     | 7,950          | 7,950          | 7,950          | -                     | -             |
| <b>MEADOWS SALES &amp; MARKETING EXPENDITURES</b> |                                | <b>7,950</b>   | <b>7,950</b>   | <b>7,950</b>   | <b>-</b>              | <b>-</b>      |
| A615-498-50-33404                                 | STATE - PERA AID               | 520            | 520            | 520            | -                     | -             |
| A615-498-50-34111                                 | POP COMMISSION                 | 6,500          | 6,500          | 6,500          | -                     | -             |
| A615-498-50-34112                                 | VENDING MACHINE COMMISSION     | 8,000          | 8,000          | 8,000          | -                     | -             |
| A615-498-50-34740                                 | CONCESSIONS                    | 60,000         | 60,000         | 60,000         | -                     | -             |
| A615-498-50-36210                                 | INTEREST EARNINGS              | 20,000         | 20,000         | 20,000         | -                     | -             |
| A615-498-50-36220                                 | RENTAL - HIGH SCHOOL           | 162,600        | 162,600        | 170,000        | 7,400                 | 4.6%          |
| A615-498-50-36222                                 | RENTAL - CONCORDIA             | 35,000         | 35,000         | 35,000         | -                     | -             |
| A615-498-50-36223                                 | RENTAL - FIGURE SKATING CLUB   | 48,000         | 48,000         | 48,000         | -                     | -             |
| A615-498-50-36225                                 | RENTAL - GENERAL ADMISSION     | 500            | 500            | 500            | -                     | -             |
| A615-498-50-36226                                 | RENTAL - YOUTH HOCKEY          | 8,000          | 8,000          | 8,000          | -                     | -             |
| A615-498-50-36228                                 | RENTAL - OTHER                 | 100,000        | 100,000        | 115,000        | 15,000                | 15.0%         |
| A615-498-50-36229                                 | NON-ICE RENTAL                 | 8,000          | 8,000          | 8,000          | -                     | -             |
| A615-498-50-36260                                 | ADVERTISING SALES              | 7,500          | 7,500          | 7,500          | -                     | -             |
| A615-498-50-36280                                 | INSURANCE PREMIUM SETTLEMENTS  | 1,500          | 1,500          | 1,500          | -                     | -             |
| A615-498-50-36282                                 | SKATE SHARPENING               | 150            | 150            | 150            | -                     | -             |
| A615-498-50-36301                                 | MISCELLANEOUS                  | 300            | 300            | 300            | -                     | -             |
| A615-498-50-39999                                 | FROM RESERVES                  | 141,184        | 141,184        | 124,262        | (16,922)              | -12.0%        |
| A615-498-51-34790                                 | ICE SHOW TICKETS               | 10,500         | 10,500         | 10,500         | -                     | -             |
| A615-498-52-34780                                 | LEARN TO SKATE/MOM & TOT/ADV   | 18,000         | 18,000         | 18,000         | -                     | -             |
| A615-498-52-34781                                 | FIGURE SKATING (ADVANCED)      | 12,000         | 12,000         | 12,000         | -                     | -             |
| <b>SPORT CENTER REVENUES</b>                      |                                | <b>648,254</b> | <b>648,254</b> | <b>653,732</b> | <b>5,478</b>          | <b>0.8%</b>   |
| A615-498-50-41010                                 | FULL-TIME EMPLOYEES-REGULAR    | 119,779        | 119,779        | 124,320        | 4,541                 | 3.8%          |
| A615-498-50-41020                                 | FULL-TIME EMPLOYEES-OVERTIME   | 510            | 510            | 510            | -                     | -             |
| A615-498-50-41040                                 | TEMPORARY EMPLOYEES-REGULAR    | 72,000         | 72,000         | 87,000         | 15,000                | 20.8%         |
| A615-498-50-41210                                 | PERA CONTRIBUTIONS             | 10,721         | 10,721         | 11,206         | 485                   | 4.5%          |
| A615-498-50-41220                                 | FICA CONTRIBUTIONS             | 13,945         | 13,945         | 15,057         | 1,112                 | 8.0%          |
| A615-498-50-41310                                 | HEALTH INSURANCE               | 18,168         | 18,168         | 22,655         | 4,487                 | 24.7%         |
| A615-498-50-41330                                 | LIFE INSURANCE                 | 140            | 140            | 140            | -                     | -             |
| A615-498-50-41510                                 | WORKER'S COMPENSATION          | 5,905          | 5,905          | 6,828          | 923                   | 15.6%         |
| A615-498-50-42080                                 | OFFICE SUPPLIES                | 200            | 200            | 200            | -                     | -             |
| A615-498-50-42110                                 | CLEANING SUPPLIES              | 2,500          | 2,500          | 2,500          | -                     | -             |
| A615-498-50-42120                                 | MOTOR FUELS                    | 11,970         | 11,970         | 11,970         | -                     | -             |
| A615-498-50-42160                                 | CHEMICALS & CHEMICAL PRODUCTS  | 500            | 500            | 500            | -                     | -             |
| A615-498-50-42190                                 | OPERATING SUPPLIES             | 15,300         | 15,300         | 15,300         | -                     | -             |
| A615-498-50-42280                                 | REPAIR & MTCE SUPPLIES         | 5,000          | 5,000          | 5,000          | -                     | -             |
| A615-498-50-42400                                 | SMALL TOOLS & MINOR EQUIPMENT  | -              | 4,800          | -              | -                     | -             |
| A615-498-50-42600                                 | RETAIL MERCHANDISE-CONCESSIONS | 43,000         | 43,000         | 43,000         | -                     | -             |
| A615-498-50-43090                                 | ELECTRONIC DATA PROCESSING     | 8,789          | 8,789          | 9,404          | 615                   | 7.0%          |
| A615-498-50-43100                                 | PROFESSIONAL SERVICES          | 500            | 500            | 500            | -                     | -             |
| A615-498-50-43210                                 | TELEPHONE SERVICES             | 1,500          | 1,500          | 1,500          | -                     | -             |

| Account                                     | Description                   | 2013 Budget        |                    | 2014 Budget       | 2014 to 2013 Original |              |
|---|-------------------------------|--------------------|--------------------|-------------------|-----------------------|--------------|
|   |                               | Original           | Current            |                   | Increase (Decrease)   | % Chg        |
| A615-498-50-43610                           | GENERAL LIABILITY             | 16,728             | 16,728             | 11,292            | (5,436)               | -32.5%       |
| A615-498-50-43630                           | AUTOMOBILE INSURANCE          | 155                | 155                | 152               | (3)                   | -1.9%        |
| A615-498-50-43860                           | UTILITIES                     | 190,000            | 190,000            | 190,000           | -                     | -            |
| A615-498-50-44010                           | BUILDING-REPAIR & MAINTENANCE | 10,000             | 15,800             | 17,500            | 7,500                 | 75.0%        |
| A615-498-50-44030                           | IMPROVEMENTS OTHER THAN BLDGS | 3,000              | 3,000              | 3,000             | -                     | -            |
| A615-498-50-44040                           | MACH & EQUIP-REPAIR & MTCE    | 26,002             | 26,002             | 18,500            | (7,502)               | -28.9%       |
| A615-498-50-44180                           | RENTALS                       | 500                | 500                | 500               | -                     | -            |
| A615-498-50-44190                           | CITY EQUIPMENT RENTAL         | 8,545              | 8,545              | 8,545             | -                     | -            |
| A615-498-50-44330                           | DUES AND SUBSCRIPTIONS        | 200                | 200                | 200               | -                     | -            |
| A615-498-50-44370                           | TRAVEL, TRAINING, CONFERENCES | 2,000              | 2,000              | 2,000             | -                     | -            |
| A615-498-50-44380                           | SALES TAX                     | 16,000             | 16,000             | 16,000            | -                     | -            |
| A615-498-50-45400                           | MACHINERY AND EQUIPMENT       | 17,600             | 7,000              | -                 | (17,600)              | -100.0%      |
| <b>SPORT CENTER OPERATIONS EXPENDITURES</b> |                               | <b>621,157</b>     | <b>621,157</b>     | <b>625,279</b>    | <b>4,122</b>          | <b>0.7%</b>  |
| A615-498-51-41040                           | TEMPORARY EMPLOYEES-REGULAR   | 4,200              | 4,200              | 4,200             | -                     | -            |
| A615-498-51-41210                           | PERA CONTRIBUTIONS            | -                  | -                  | 365               | 365                   | -            |
| A615-498-51-41220                           | FICA CONTRIBUTIONS            | 321                | 321                | 321               | -                     | -            |
| A615-498-51-41510                           | WORKER'S COMPENSATION         | 203                | 203                | 213               | 10                    | 4.9%         |
| A615-498-51-42190                           | OPERATING SUPPLIES            | 1,000              | 1,000              | 1,000             | -                     | -            |
| A615-498-51-43430                           | ADVERTISING                   | 500                | 500                | 500               | -                     | -            |
| A615-498-51-43540                           | PRINTING                      | 2,750              | 2,750              | 2,750             | -                     | -            |
| A615-498-51-44180                           | RENTALS                       | 2,300              | 2,300              | 2,300             | -                     | -            |
| <b>ICE SHOW EXPENDITURES</b>                |                               | <b>11,274</b>      | <b>11,274</b>      | <b>11,649</b>     | <b>375</b>            | <b>3.3%</b>  |
| A615-498-52-41040                           | TEMPORARY EMPLOYEES-REGULAR   | 13,000             | 13,000             | 13,000            | -                     | -            |
| A615-498-52-41210                           | PERA CONTRIBUTIONS            | -                  | -                  | 950               | 950                   | -            |
| A615-498-52-41220                           | FICA CONTRIBUTIONS            | 995                | 995                | 995               | -                     | -            |
| A615-498-52-41510                           | WORKER'S COMPENSATION         | 628                | 628                | 659               | 31                    | 4.9%         |
| A615-498-52-42190                           | OPERATING SUPPLIES            | 1,200              | 1,200              | 1,200             | -                     | -            |
| <b>LEARN TO SKATE EXPENDITURES</b>          |                               | <b>15,823</b>      | <b>15,823</b>      | <b>16,804</b>     | <b>981</b>            | <b>6.2%</b>  |
| <b>TOTAL CSD REVENUES</b>                   |                               | <b>\$9,396,333</b> | <b>\$9,782,347</b> | <b>10,071,567</b> | <b>\$675,234</b>      | <b>7.2%</b>  |
| <b>TOTAL CSD EXPENDITURES</b>               |                               | <b>\$8,104,900</b> | <b>\$9,098,044</b> | <b>8,919,118</b>  | <b>\$814,218</b>      | <b>10.0%</b> |