

	FY 13-14 Budget Millage Rate (4.0795)	FY 14-15 Actual May 2015	FY 14-15 Budget at Rollback Millage Rate (4.1771)	FY 15-16 Proposed Budget Millage Rate (5.0000)
Ordinary ORDINARY INCOME/EXPENSE INCOME				
311.000 · AD VALOREM TAXES				
311.001 · CURRENT LOCAL TAXES	496,679.00	435,838.21	507,066.00	680,326.00
311.000 · OTHER TAXES				
Total 311.000 · AD VALOREM TAXES	496,679.00	435,838.21	507,066.00	680,326.00
314.000 · UTILITY SERVICES TAXES				
314.100 · ELECTRIC OPERATING ACCT	70,000.00	50,201.47	70,000.00	80,000.00
Total 314.000 · UTILITY SERVICES TAXES	70,000.00	50,201.47	70,000.00	80,000.00
320.000 · LICENSES AND PERMITS				
321.000 · OCCUPATIONAL LICENSES	15,000.00	7,532.75	15,000.00	10,000.00
329.000 · OTHER LICENSES, FEES, AND PERMIT	0.00	0.00	2,000.00	0.00
329.001 · MOBILE HOME PERMITS	0.00	0.00	0.00	0.00
Total 320.000 · LICENSES AND PERMITS	15,000.00	7,532.75	17,000.00	10,000.00
322.000 · VARIOUS PERMITS				
322.001 · BUILDING PERMITS FEES	21,000.00	6,476.41	22,000.00	30,000.00
322.002 · ENVIRONMENTAL PERMITS FEES	5,000.00	1,000.00	600.00	1,000.00
322.003 · PLUMBING PERMIT FEES	1,050.00	1,342.40	2,500.00	2,500.00
322.004 · ELECTRICAL PERMIT FEES	1,500.00	2,011.30	2,500.00	2,500.00
322.005 · MECHANICAL PERMIT FEES	1,800.00	1,422.00	1,800.00	2,000.00
322.006 · ROOFING PERMIT FEES	500.00	625.00	500.00	2,500.00
322.008 · VARIOUS PERMIT SHED/FENCE	5,000.00	0.00	5,000.00	500.00
322.009 · GAS PERMIT FEES	250.00	0.00	500.00	500.00
322.110 · MOBILE HOME PERMIT FEES	500.00	383.00	500.00	2,500.00
363.201 · CONCEPTUAL PLAN REVIEW	200.00	1,175.00	3,000.00	1,000.00
363.301 · DEVELOPMENT IMPACT FEES	1,000.00	0.00	5,000.00	0.00
322.008 · VARIOUS PERMITS - OTHER	0.00	100.00	0.00	200.00
Total 322.000 · VARIOUS PERMITS	37,800.00	14,535.11	43,900.00	45,200.00
334.700 · STATE - GRANTS				
334.709 · DCA PLANNING GRANT	0.00	15,000.00	0.00	0.00
334.710 · LAW ENFORCEMENT VOCA GRANT	16,180.00	6,326.83	21,774.00	0.00
334.711 · DEO REIMBURSEMENT	0.00	87,988.82	30,000.00	0.00
334.780 · DEP WASTEWATER GRANT	25,000.00	74,940.00	0.00	0.00
Total 334.700 · STATE - GRANTS	41,180.00	184,255.65	51,774.00	0.00

335.000 · STATE SHARED REVENUES				
335.100 · LOCAL OPTION GAS TAX	5,759.00	4,375.95	5,759.00	5,867.00
335.110 · INFRASTRUCTURE SURTAX	165,138.00	34,198.67	78,000.00	198,688.00
335.120 · STATE REVENUE SHARING	65,146.00	141,575.53	190,138.00	83,755.00
335.130 · COMMUNICATIONS SERVICES TAX	72,023.00	40,326.51	65,000.00	75,000.00
335.140 · MOBILE HOME LICENSES	500.00	184.00	500.00	500.00
335.150 · ALCHOLIC BEVERAGE LICENSE	2,500.00	0.00	3,500.00	2,500.00
335.160 · HALF CENT SALES TAX	93,151.00	66,747.59	95,000.00	105,296.00
Total 335.000 · STATE SHARED REVENUES	404,217.00	287,408.25	437,897.00	471,606.00
337.200 · GADSDEN CO FIRE CONTRACT	35,000.00	26,250.00	35,000.00	35,000.00
351.000 · JUDGEMENTS & FINES				
351.001 · TRAFFIC FINES	60,000.00	13,862.18	51,507.00	25,000.00
351.002 · IMPOUNDS	15,000.00	5,395.00	20,000.00	5,000.00
351.000 · JUDGEMENTS & FINES - OTHER	0.00	8.00	0.00	0.00
Total 351.000 · JUDGEMENTS & FINES	75,000.00	19,265.18	71,507.00	30,000.00
360.000 · MISCELLANEOUS REVENUES				
361.100 · INTEREST & OTHER EARNINGS	0.00	0.00	2,500.00	0.00
361.200 · RETURN OF INSURANCE PREMIUM	4,564.14	1,215.74	1,000.00	1,000.00
360.000 · MISCELLANEOUS REVENUES - OTHER	0.00	502.63	0.00	1,000.00
Total 360.000 · MISCELLANEOUS REVENUES	4,564.14	1,718.37	3,500.00	2,000.00
362.000 · RENTS & ROYALTIES				
362.002 · FIRE STATION RENTAL	1,500.00	0.00	10,000.00	500.00
362.004 · PARK RENTAL	8,500.00	307.00	10,000.00	500.00
Total 362.000 · RENTS & ROYALTIES	10,000.00	307.00	20,000.00	1,000.00
366.000 · CAMPAIGN FEES	0.00	172.00	0.00	0.00
369.000 · OTHER MIS REVENUES				
369.005 · OTHER MISCELLANEOUS	2,500.00	690.29	2,500.00	2,500.00
369.006 · SUMMER CAMP FEES	3,631.00	0.00	5,000.00	2,500.00
369.007 · PARK FEES - SPORTS ACTIVITY FEES	250.00	0.00	1,500.00	0.00
369.008 · DONATIONS	0.00	535.89	0.00	0.00
369.009 · GARBAGE COLLECTION FEES	0.00	0.00	0.00	0.00
369.010 · PARK SPONSORSHIPS	1,500.00	240.00	2,000.00	0.00
369.011 · OUTSOURCED POLICE DETAIL INCOME	0.00	1,449.00	0.00	0.00
369.012 · COPIES	0.00	96.13	0.00	0.00
369.000 · OTHER MIS REVENUES - OTHER	0.00	301.00	0.00	861.00
Total 369.000 · OTHER MIS REVENUES	7,881.00	3,312.31	11,000.00	5,861.00
370.000 · PRIOR YEAR CARRY FORWARD/RESERVE	24,833.95	31,089.50	32,479.69	0.00
380.100 · SALE OF GENERAL ASSET CAPITAL			20,000.00	0.00
	24,833.95	31,089.50	52,479.69	0.00
Total Income	1,222,155.09	1,061,885.80	1,321,123.69	1,360,993.00

FMIT return of premium

Expense

DEPRECIATION

RECONCILIATION DISCREPANCIES

510.00 · GENERAL GOVERNMENT

510.08 · BANK SERVICE CHARGES	5,000.00	500.46	1,000.00	1,000.00
510.10 · DEBT SERVICES	24,833.95	1,521.51	0.00	350,000.00
510.15 · SECURITY	2,296.00	0.00	3,000.00	500.00
510.16a · COMPUTER EXPENSE-TECH	12,000.00	6,009.00	2,000.00	10,000.00
510.16 · COMPUTER EXPENSE - OTHER	2,000.00	700.00	4,000.00	1,500.00
510.17 · COPIER LEASE	2,500.00	5,446.01	10,000.00	10,000.00
510.21 · ACCRUED TAXES PAYMENT	0.00	309.08	0.00	0.00
510.33 · ELECTION SERVICES	1,400.00	2,073.00	1,500.00	500.00
510.34 · OTHER CONTRACTORS	10,000.00	778.00	621.09	0.00
510.35 · INVESTIGATIONS	0.00	0.00	0.00	0.00
510.41 · COMMUNICATION/FREIGHT				
POSTAGE	3,000.00	1,697.74	2,000.00	2,600.00
TELEPHONE	2,500.00	1,746.07	11,000.00	3,500.00
COMMUNICATION/FREIGHT - OTHER	4,000.00	3,613.41	0.00	5,000.00
510.43 · UTILITIES	4,000.00	2,626.95	4,000.00	4,500.00
510.45 · INSURANCE				
AUTO LIABILITY	2,600.00	2,637.50	2,600.00	2,888.00
GENERAL LIABILITY	58,372.00	39,829.00	79,658.00	47,357.00
PROPERTY	6,928.00	2,590.00	5,180.00	5,578.00
WORKERS COMP	22,111.00	17,359.50	34,719.00	29,968.00
AUTO PHYSICAL DAMAGE	2,004.00	-208.97	1,907.00	2,166.00
510.46 · REPAIRS & MAINT				
BUILDINGS	1,000.00	0.00	1,000.00	1,000.00
EQUIPMENT	1,000.00	0.00	1,000.00	1,000.00
VEHICLES	500.00	0.00	2,000.00	1,000.00
510.46 · REPAIRS & MAINT - Other	500.00	604.79	500.00	3,000.00
510.47 · PRINTING AND DUPLICATIONS	2,000.00	0.00	2,000.00	0.00
510.48 · ADVERTISING	3,000.00	3,891.13	2,000.00	4,000.00
510.51 · OFFICE SUPPLIES/EXPENSES	7,000.00	1,055.23	4,500.00	2,500.00
510.52 · VEHICLE FUEL	1,500.00	273.55	1,500.00	500.00
510.54 · BOOKS/SUBS/TRAIN/DUES	1,000.00	582.68	1,000.00	1,000.00
510.73 · DEBT SERVICES	26,507.40	0.00	0.00	0.00
510.80 · GRANTS AND AIDS	20,000.00	35.00	25,000.00	0.00
510.85 · CONTINGENCY RESERVE	0.00	0.00	0.00	30,000.00
510.86 · PRE EMPLOYMENT DRUG TEST	250.00	0.00	1,000.00	0.00
510.99 · UNCATEGORIZED EXPENSES	0.00	-1.33	0.00	0.00
Total 510.00 · GENERAL GOVERNMENT	229,802.35	95,669.31	204,685.09	521,057.00

511.00 · CITY COUNCIL				
511.12 · COMPENSATION	18,000.00	12,579.00	18,000.00	18,000.00
511.21 · FICA	0.00	1,444.01	0.00	2,295.00
511.26 · RETIREMENT CONTRIBUTIONS	2,000.00	7,559.87	7,783.20	12,600.00
511.40 · TRAVEL	16,800.00	11,200.00	16,800.00	16,800.00
511.41 · TRAVEL EXPENSE	0.00	209.28	0.00	10,000.00
511.49 · PRINTING AND DUPLICATION	0.00	67.50	0.00	0.00
511.54 · TRAINING/DUES/SUBS	500.00	1,361.00	1,500.00	2,000.00
512.12 · CITY CLERK	10,400.00	7,160.76	10,343.32	12,000.00
Total 511.00 · CITY COUNCIL	47,700.00	41,581.42	54,426.52	73,695.00
512.00 · ADMINISTRATION				
512.11 · CITY MANAGER	60,000.00	41,538.42	60,000.00	55,000.00
512.13 · CITY MANAGER SECRETARY	9,360.00	15,287.19	19,593.95	0.00
512.14 · TRAVEL ALLOWANCE	700.00	0.00	4,800.00	0.00
512.15 · FICA TAXES	5,306.04	4734.65	6,088.94	4,207.50
512.16 · LIFE & HEALTH INS	6,500.00	1,897.42	6,500.00	6,000.00
512.17 · RETIREMENT CONTRIBUTION	9,678.00	6,770.70	5,866.07	10,851.50
512.18 · DUES, MEMBERSHIP & SPONSORSHIP	0.00	242.54	500.00	500.00
512.25 · UNEMPLOYMENT COMPENSATION	0.00	13,830.89	1,750.00	1,000.00
512.34 · CONTRACTURAL SERVICES	0.00	0.00	0.00	15,000.00
512.40 · TRAINING	750.00	0.00	1,500.00	1,000.00
512.41 · TRAVEL EXPENSE	0.00	3,848.50	0.00	5,800.00
512.52 · OPERATING SUPPLIES	500.00	112.73	1,000.00	0.00
512.00 · ADMINISTRATION - OTHER	0.00	0.00	80.00	0.00
Total 512.00 · ADMINISTRATION	92,794.04	88,263.04	107,678.96	99,359.00
513.00 · OPERATIONS				
513.11 · LIFE & HEALTH INS	2,100.00	3,512.28	2,100.00	9,500.00
513.12 · REGULAR SALARIES & WAGES	42,000.00	26,674.36	42,000.00	28,000.00
513.15 · OPS ADMINISTRATIVE ASSISTANT I	0.00	0.00	9,992.84	15,600.00
513.21 · FICA TAXES	3,213.00	2,051.96	3,977.45	3,335.40
513.22 · RETIREMENT CONTRIBUTIONS	4,523.40	2,830.70	3,831.87	3,015.60
513.32 · ACCOUNTING	0.00	26,618.75	0.00	50,700.00
513.33 · AUDITING	25,000.00	13,527.67	28,000.00	16,000.00
513.33 · ENGINEERING	0.00	0.00	0.00	12,000.00
513.35 · DUES, MEMBERSHIP & SPONSORSHIP	0.00	535.00	500.00	0.00
513.40 · TRAVEL	0.00	124.00	0.00	0.00
513.41 · COMMUNICATION	0.00	509.06	1,500.00	2,000.00
513.71 · LOAN CHARGES & INTEREST EXPENSE	0.00	4,321.42	0.00	1,000.00
6560 · PAYROLL EXPENSES				
6563 · FICA EXPENSE	0.00	157.54	0.00	0.00
6560 · PAYROLL EXPENSES	0.00	3.12	0.00	0.00
Total 513.00 · OPERATIONS	76,836.40	80,865.86	91,902.16	141,151.00
514.00 · LEGAL COUNSEL				
514.31 · PROFESSIONAL SERVICES	65,000.00	27,909.03	62,000.00	40,000.00
514.32 · LEGAL COUNSEL - OTHER ATTORNEYS	0.00	4,122.40	0.00	0.00
514.00 · LEGAL COUNSEL - OTHER COSTS	0.00	22,250.45	0.00	5,000.00
Total 514.00 · LEGAL COUNSEL	65,000.00	54,281.88	62,000.00	45,000.00

515.00 · GROWTH MANAGMENT				
POSTAGE & DELIVERY	0.00	44.10	0.00	0.00
515.12 · SALARIES	25,000.00	10,734.08	11,658.62	0.00
515.15 · INTER-LOCAL AGREEMENT	18,000.00	0.00	23,500.00	12,000.00
515.21 · FICA	1,912.50	702.79	956.25	0.00
515.23 · HEALTH INSURANCE	1,224.00	2,988.15	1,224.00	0.00
515.26 · RETIREMENT	2,692.50	1,053.39	859.24	0.00
515.31 · PROFESSIONAL SERVICES	0.00	31,519.74	0.00	12,000.00
515.40 · TRAINING	1,500.00	0.00	250.00	0.00
515.48 · ADVERTISING PLANNING AND ZONING	2,000.00	0.00	1,000.00	1,000.00
515.51 · LICENSES AND CERTIFICATES	0.00	75.00	0.00	0.00
Total 515.00 · GROWTH MANAGMENT	52,329.00	47,117.25	39,448.11	25,000.00
521.00 · PUBLIC SAFETY DEPARTMENT				
POSTAGE & DELIVERY	0.00	1.40	0.00	0.00
512.22 · POLICE ADMINISTRATIVE SECRETARY	0.00	278.24	0.00	0.00
512.00b · POLICE DEPARTMENT	0.00	1,000.00	0.00	0.00
521.11 · POLICE SALARIES	65,840.00	142,325.11	219,835.60	139,000.00
522.11 · FIRE SALARIES	10,200.00	21,863.90	36,500.00	0.00
522.12 · FIRE VOLUNTEER BONUSES	10,000.00	4,275.00	10,000.00	20,000.00
521.14 · PART-TIME POLICE	178,174.88	6,877.69	0.00	0.00
521.16 · SECURITY SYSTEM	800.00	0.00	0.00	800.00
521.22 · RETIREMENT	13,587.77	28,289.99	51,243.16	30,580.00
521.23 · HEALTH INSURANCE	9,916.00	11,598.05	26,320.00	19,000.00
521.24 · FICA	19,447.44	12,935.12	19,778.52	10,633.50
521.25 · EMPLOYEE PHYSICALS	500.00	0.00	1,000.00	0.00
521.25a · UNEMPLOYMENT COMP	0.00	2,154.84	0.00	0.00
521.26 · POLICE INCENTIVE PAY	1,440.00	2,700.00	5,520.00	4,560.00
521.31 · OUTSOURCED POLICE SERVICES	2,500.00	828.50	1,000.00	0.00
521.35 · DUES/TRAINING	6,500.00	295.00	3,500.00	3,000.00
521.37 UNIFORMS AND OTHER CLOTHING	1,050.00	0.00	1,500.00	500.00
521.40 TRAVEL	1,500.00	200.00	2,500.00	2,500.00
522.41 · COMMUNICATION	1,500.00	2,694.25	2,000.00	3,000.00
521.42 · TELEPHONE/COMPUTER/SOFTWARE	3,500.00	4,256.40	2,500.00	5,000.00
521.43 · LAW ENFORCEMENT VOCA GRANT	16,180.00	6,088.88	21,774.00	0.00
522.43 · UTILITIES	10,000.00	8,395.94	12,500.00	7,000.00
521.46 · BUILDING AND MAINTENNNANCE	2,500.00	0.00	3,000.00	500.00
521.46a · VEHICLE EXPENSE/MAINTENANCE	5,000.00	411.88	8,000.00	3,000.00
522.47 · FIRE STATION BUILDING REPAIRS	1,500.00	29,500.00	1,000.00	2,500.00
522.47B · VEHICLE FUEL	3,000.00	2,003.78	0.00	2,500.00
522.47 · REPAIRS/MAINTENANCE - OTHER	2,000.00	0.00	2,000.00	5,000.00
521.52 · OPERATING SUPPLIES	3,500.00	6,511.07	5,000.00	5,000.00
521.521 · FUEL SUPPLIES	33,924.67	14,153.69	25,000.00	15,000.00
522.52 · FIRE EQUIPMENT & SUPPLIES	0.00	1,898.57	5,089.91	5,000.00
521.64 · MACHINARY AND EQUIPMENT	5,000.00	5,312.63	12,000.00	7,500.00
522.64A · FLEET AND VEHICLES REPAIR	5,000.00	315.31	3,500.00	8,000.00
522.82 · APPLICATION/LICENSE FEE	0.00	0.00	400.00	0.00
521.00 · CODE ENFORCEMENTMISC	1,500.00	0.00	0.00	0.00
522.00 · FIRE DEPARTMENT - Other	0.00	0.00	0.00	20,000.00
Total 521.00 · PUBLIC SAFETY DEPARTMENT	415,560.76	317,163.84	482,461.19	319,573.50 <small>Emergency Generator</small>

530.00 · PUBLIC WORKS				
530.12 · SALARIES	72,090.20	63,800.25	99,612.50	34,000.00
530.13 · OPS SALARIES	26,000.00	0.00	0.00	0.00
530.21 · FICA	7,503.90	4,559.03	7,620.36	2,601.00
522.22 · RETIREMENT	7,764.11	4,756.70	7,341.44	3,661.80
530.23 · HEALTH INSURANCE	7,250.00	5,931.26	7,250.00	4,700.00
530.25 · UNEMPLOYMENT COMP	0.00	1,905.73	0.00	0.00
530.40 · TRAVEL EXPENSE	0.00	0.00	1,000.00	0.00
530.41 · COMMUNICATION	0.00	467.41	500.00	0.00
530.51 · OFFICE SUPPLIES	1,000.00	0.00	1,000.00	0.00
530.52 · OPERATING SUPPLIES	0.00	2,438.21	1,000.00	0.00
FUEL LUBE GAS & OIL	10,000.00	1,994.89	8,000.00	2,500.00
OPERATING SUPPLIES - OTHER	1,000.00	99.96	1,000.00	0.00
UNIFORMS AND SUPPLIES	500.00	427.81	100.00	500.00
541.00 · ROAD AND STREET FACILITIES	500.00	0.00	1,000.00	30,000.00
541.63 · ROAD REPAIR AND RESURFACING	20,000.00	5,438.97	1,000.00	0.00
541.64 · OTHER	0.00	2,925.00	250.00	0.00
562.34 · ANIMAL CONTROL	1,000.00	579.00	500.00	2,000.00
562.53 · TRAINING	0.00	0.00	500.00	0.00
562.64 · MACHINERY AND EQUIPMENT REPAIR	15,000.00	778.77	2,500.00	0.00
562.00 · DEBT SERVICES	0.00	0.00	500.00	0.00
530.00 · PUBLIC WORKS - OTHER	0.00	-34.28	500.00	0.00
Total 530.00 · PUBLIC WORKS	169,608.21	96,068.71	140,674.30	79,962.80
552.00 · ECONOMIC DEVELOPMENT				
552.80 · CDBG ED GRANT FIRE STATION	0.00	45,524.02	0.00	0.00
552.81 · DEP WASTEWATER GRANT	0.00	513.75	0.00	0.00
553.00 · GRANTS AND AIDS	0.00	548.59	0.00	0.00
572.00 · PARKS AND RECREATION				
572.21 · PAYROLL TAXES	0.00	175.60	918.00	0.00
572.22 · RETIREMENT	0.00	156.00	0.00	0.00
572.25 · UNEMPLOYMENT COMP	0.00	78.75	0.00	0.00
572.31 · PARKS PAYROLL	12,000.00	2,116.77	10,000.00	5,000.00
572.34 · OTHER PARKS PAYROLL	918.00	0.00	0.00	0.00
572.40 · MILEAGE REIMBURSEMENT	0.00	22.57	0.00	0.00
572.41 · PARK TELEPHONE	1,500.00	319.50	1,000.00	500.00
572.43 · PARK UTILITIES	6,500.00	6,622.10	6,500.00	12,000.00
572.46 · BUILDING MAINTENANCE DEPARTMENT	1,000.00	8,000.00	1,000.00	0.00
572.49 · SUMMER CAMP - OTHER	650.00	0.00	650.00	0.00
572.50 · SUMMER CAMP PAYROLL	5,000.00	178.50	5,000.00	5,000.00
572.51 · SUMMER CAMP EXPENSES	2,500.00	0.00	2,500.00	1,000.00
572.52 · ACTIVITIES AND SUPPLIES	15,000.00	12.34	1,500.00	5,000.00
572.63 · PARK MAINTENANCE AND REPAIRS	500.00	582.00	500.00	1,000.00
572.48 · ADVERTISING	1,000.00	0.00	150.00	500.00
572.64 · PARK FIXTURES AND EQUIPMENT	0.00	390.00	0.00	20,000.00
572.64 · TRAINING FOR CPR	250.00	0.00	150.00	0.00
572.00 · PARKS AND RECREATION - OTHER	0.00	0.00	0.00	6,195.00
Total 572.00 · PARKS AND RECREATION	46,818.00	18,654.13	29,868.00	56,195.00

LOAN OBLIGATIONS				
PRIOR YEAR LINE OF CREDIT REPAYMENT	0.00	0.00	100,000.00	0.00
TOTAL EXPENSE	1,196,448.76	886,251.80	1,313,144.33	1,360,993.30
TOTAL INCOME	1,222,155.09	1,061,885.80	1,321,123.69	1,360,993.00
DIFFERENCE	25,706	175,634	7,979	0

Net Income