City of Pell City, Alabama
Approved Budget
Fiscal Year 2016

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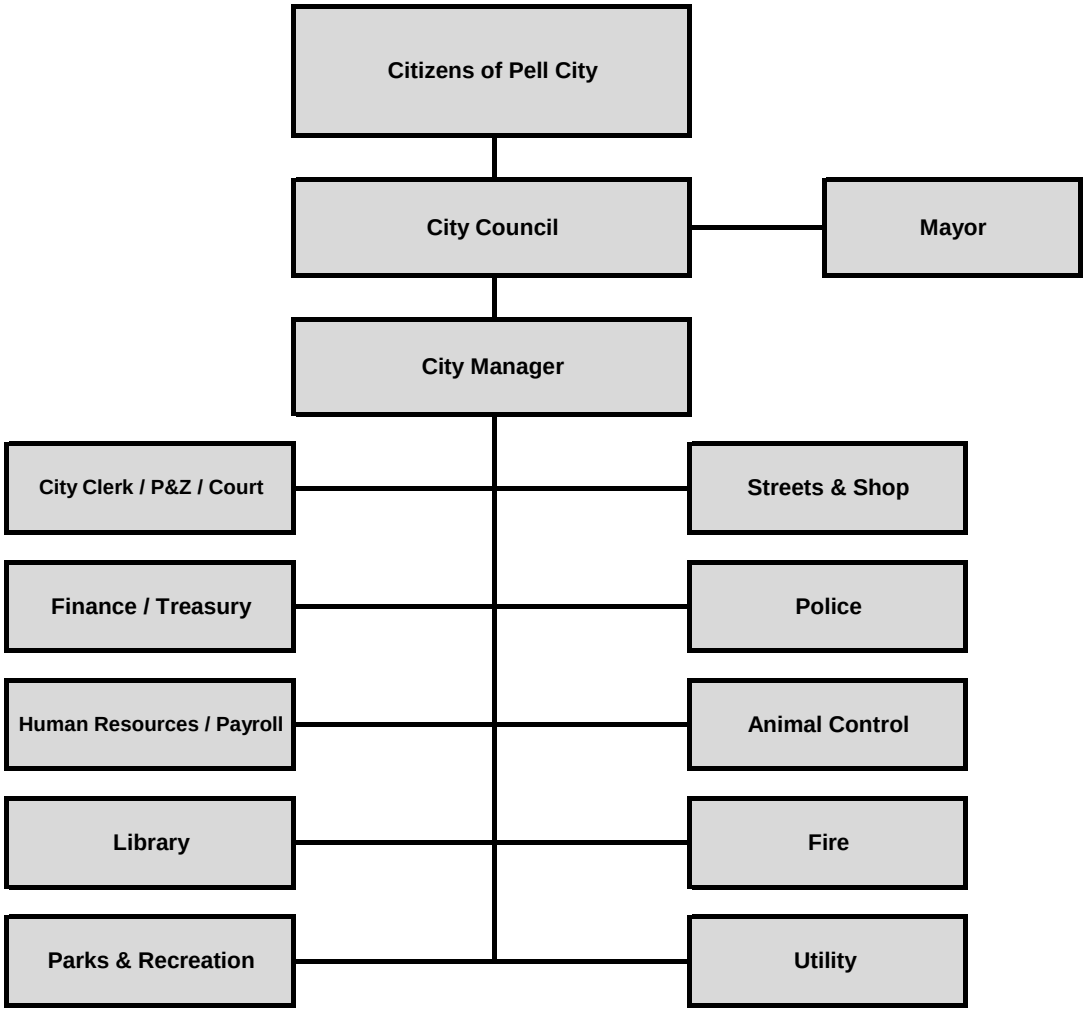
City of Pell City
ELECTED OFFICIALS
As of September 30, 2015

MAYOR	TERM OF OFFICE
Joe Funderburg	Term Expires Nov 2016

CITY COUNCIL MEMBERS

District 1 – Jay Jenkins	Term Expires Nov 2016
District 2 – James McGowan	Term Expires Nov 2016
District 3 – Dot Wood	Term Expires Nov 2016
District 4 – Sharon Thomas	Term Expires Nov 2016
District 5 – Terry Templin	Term Expires Nov 2016

City Organizational Chart



Budget Introduction

What is the Budget?

The City of Pell City provides many services to its citizens and business community to improve their quality of life. These services are very costly – more than $23 million in fiscal year 2016. Planning to pay for these services requires the coordinated efforts of the City Council, Mayor, City Manager, and other members of management. The City funds are received from a variety of sources and constitutes its revenue. Spending for public services is termed expenditures. State law requires all Alabama cities to adopt a plan each year that shows expected revenues and expenditures.

The City Manager proposes the budget to the City Council and the Mayor, outlining revenues and services that they believe the City should provide and their cost. City Management must make choices, sometimes, difficult ones, and establish priorities; the City cannot realistically afford every improvement suggested.

The Council considers the proposed budget, and after careful evaluation and possible changes, adopts the final budget. The adopted budget becomes the City's spending law and financial roadmap for the year. The City Manager and other members of management must comply with the budget's requirements and limitations.

A Responsible Budget

State law and good business practices require Pell City to balance its budget. City expenditures should not exceed City revenue and funds on hand. Pell City's government operates in an ever-changing, complex economy. Since some budget items are based on estimates about the future, the budget includes the risk that actual events will be different than expectations.

Responsible financial management requires the City leaders to consider all potential risks to help prevent the City from committing future funds it may not have. Responsible financial management includes adopting a conservative budget that is not based on overly optimistic assumptions – revenue higher or expenditures lower than expected. The City of Pell City wants to adopt a philosophy to operate with conservative budgets that will lead, more often than not, to surpluses, or money that can be used for additional public services. This is preferable as opposed to operating a budget with deficits and having to use financial reserves to cover cost and/or reducing services.

The City Manager and other members of management have the ability to propose budget adjustments the City Council, generally caused by inevitable differences that occur during the year between the estimated and actual costs of routine operations.

Money from Budget Year or Future Years?

The costs of most City services are paid from money received during the year. Some services, however, are not affordable with current year revenue alone, such as an expensive road or utility improvements. The City will borrow money for these types of expenses, repaying it with funds from future revenue. City leaders make a serious commitment to people and businesses who lend money for these projects, to repay loans with interest on a precise schedule, often over a thirty-year period. Therefore, the City's budget, although it is a one-year plan, must consider financial events over a much longer period. That is why the budget proposed includes four additional years to help management and the Council plan for projects beyond a one year period.

Responsible financial management especially dictates a conservative approach to borrowing money, ensuring that future leaders and citizens will not be deprived of needed resources. A deprivation that was the result of borrowing decisions influenced by overly optimistic estimates in the budget.

Long-Term Planning

The budget cannot be solely about providing public services to improve Pell City's quality of life in the budget year, but also planning for improvements in the future. Many good aspects of life in Pell City develop slowly and require the combined efforts of city, state, and federal governments, businesses, and citizens. City leaders plan ahead for these things, and they are reflected in the current budget. Also, for the reasons described above, City lenders expect to see the City's long-term financial plan, which helps to establish their level of confidence in the City's ability to repay their loans.

The City's most expensive expenditures are for large projects, such as road, new sewer lines and parks. Long-term plans to upgrade or maintain certain City assets are included too, such as resurfacing streets and keeping sewer plants and water treatment plants operating in compliance with legal requirements.

Money with "Strings Attached"

Some City revenue has "strings attached", which are commonly referred to as earmarks. This revenue can only be spent for specific purposes. The restrictions are made by city, state, and federal law, and sometimes by legal agreements.

Reserves for a Rainy Day

As already described, budgets are based on estimates and the actual results are often different; this is budget risk. Sometimes, actual events create differences that are negative, some significantly, and the City's ability to respond to these events may be difficult. The City, like most responsible people and organizations, has a "rainy day fund", or money set aside to help the City continue to provide services and fulfill commitments when revenue is not adequate. This fund helps protect against budget risk. The budget refers to these as financial reserves and fund balance reserves.

As a further responsible and practical management practice, the City also keeps cash reserves in mind during long term capital planning. These plans include costs to repay City debt and related interest over many years, and as with primary operating cost, revenue expected by the City will vary. Having reserves provides more financial stability, and creates greater confidence among the public and City lenders.

Financial Accountability & Transparency

City leaders are accountable to the public for the money spent by the City. To assist all people in understanding the City's financial activities, this budget and City financial reports are intended to disclose financial resources available to the City and how those resources will be spent, at the most practical level.

The City is a complex financial organization. All of the information contained in this budget document is intended to promote accountability and transparency.

City Funds

The City divides its revenue into "funds" for the following reasons: (1) to manage restricted revenue, (2) to separate certain City operations and their finances, and (3) to assist with City planning. The primary funds are:

- General Fund – The largest City fund accounts for the majority of the City's operating activities
- Court Fund – Accounts for the revenues and expenses of the City's Court Department
- Animal Control Fund – Accounts for the revenues and expenses of the City's and surrounding area's required animal control services.
- Utility Fund – Accounts for the revenues and expenses of the City's water and sewer services

Budget Snapshot

Budget Priorities

- Focus on providing principal services
- Smart budgeting that braces for a possible double-dip recession
- Strategic allocation of limited resources to meet immediate and long-term needs which includes a capital replacement plan based on a percentage of budgeted revenue.
- Manage long-term operating budgets that position the City to operate within its means
- Give City employees a 3% step raise as well as planning for a 7.8% increase in health insurance costs and an increase in the required contribution to each employee's RSA retirement plan.
- Make smart financial decisions that allow the City to maintain its AA rating by leveraging the community's economic strength in a responsible manner
- Maintain the respect of citizens and financial industry as a well-managed city government

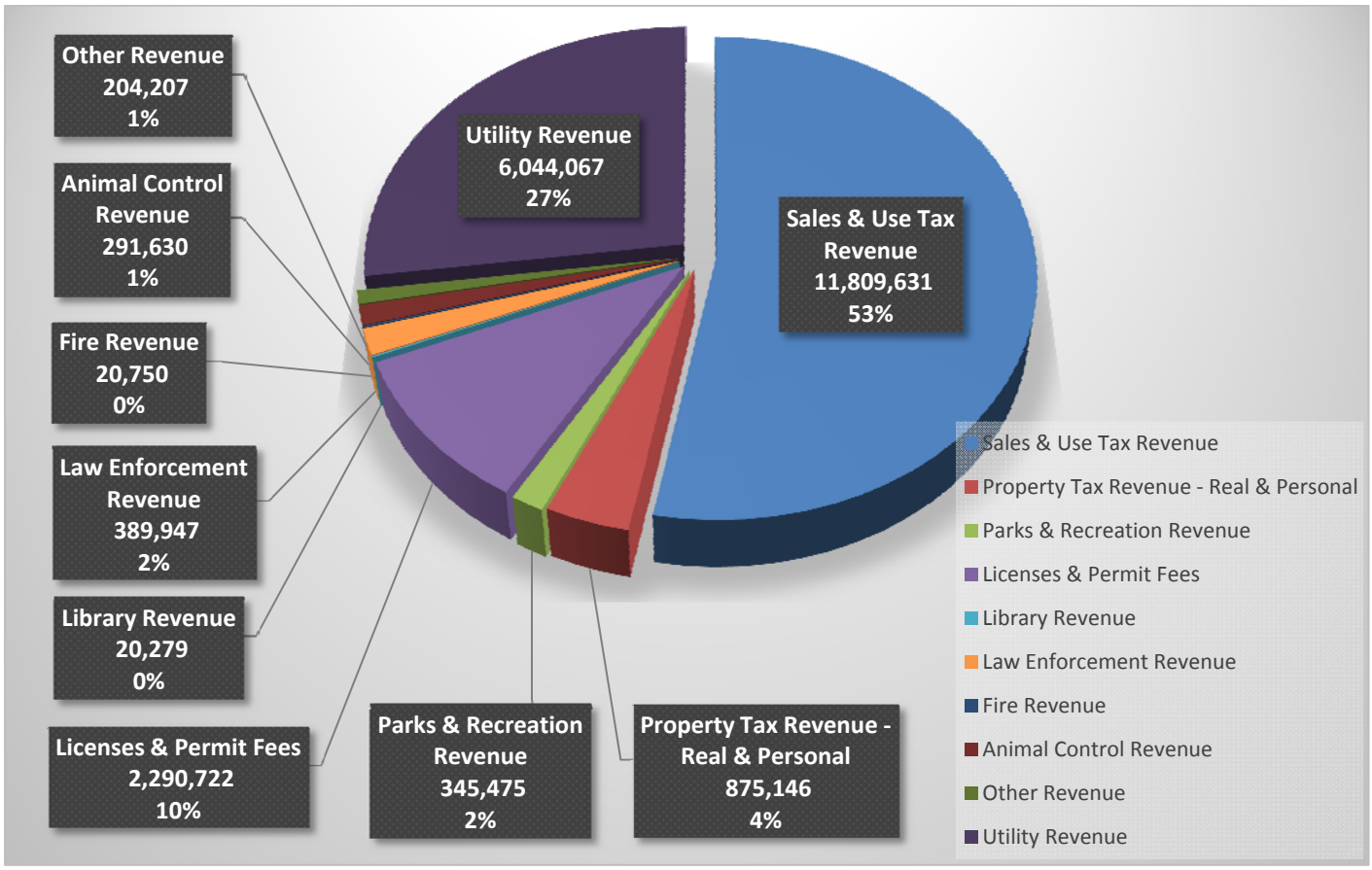
Budget Goals

- Maintain a strong reserve
- Provide requested capital improvements
- Complete the following construction projects funded with borrowed funds:
    - Wastewater Treatment Plant Expansion, Phase III – increases capacity to prevent sewer overflows
    - Lakeside Park Splash Pad
    - Municipal Complex Renovation, which includes a new Library with over twice the space
- Create an operating structure and fund operations for the following:
    - Lakeside Park Splash Pad
    - Municipal Complex Renovation, which includes a new Library
    - Animal Shelter

Budget Overview – Operating Revenue of the City

Fiscal Year 2016 Annual Revenue Projection

The City receives operating revenue from many sources each year, and expects to receive approximately $22.3 million in 2016, which can be illustrated as follows:



**Sales & Use Tax Revenue excludes the estimated $3.9 million of sales and use tax projected to be appropriated to the Pell City School System in FY 2016.*

City Funds

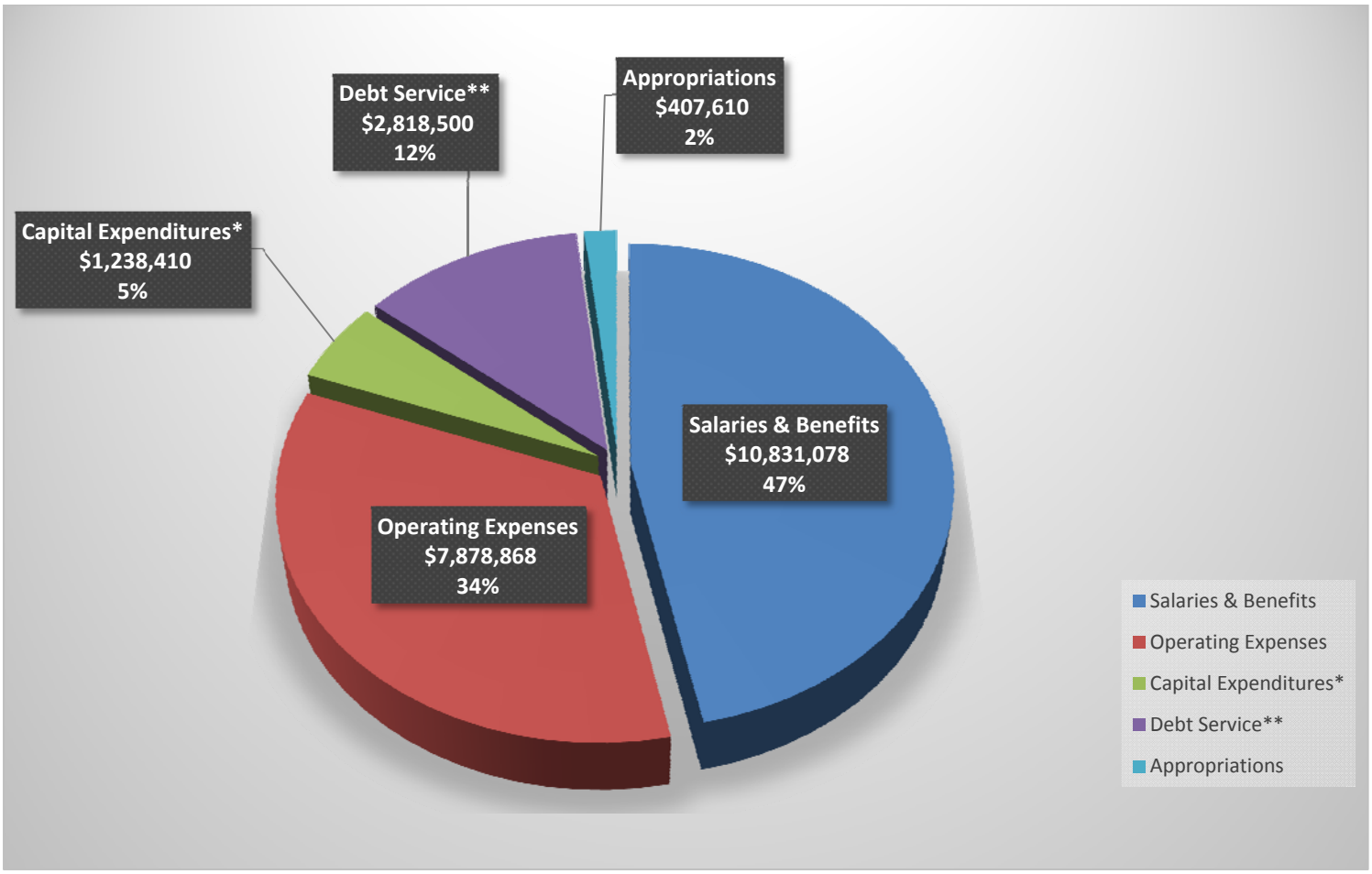
The City divides its revenue into "funds" for the following reasons: (1) to manage restricted revenue, (2) to separate certain City operations and their finances, and (3) to assist with City planning. The primary funds are:

- General Fund – The largest City fund that accounts for the majority of the City's operating activities
- Court Fund – Accounts for the revenue and expenses of the City's judicial collections and activities
- Animal Control Fund – Accounts for the revenue and expenses of the City's animal control activities
- Utility Fund – Accounts for the revenues and expenses of the City's water and sewer services

Budget Overview – Operating Expenses of the City

Fiscal Year 2016 Annual Expense Projection

The City's operating expenditures budgeted in the fiscal year 2016 are estimated to be approximately $23.2 million and can be grouped in the categories displayed in the chart below.

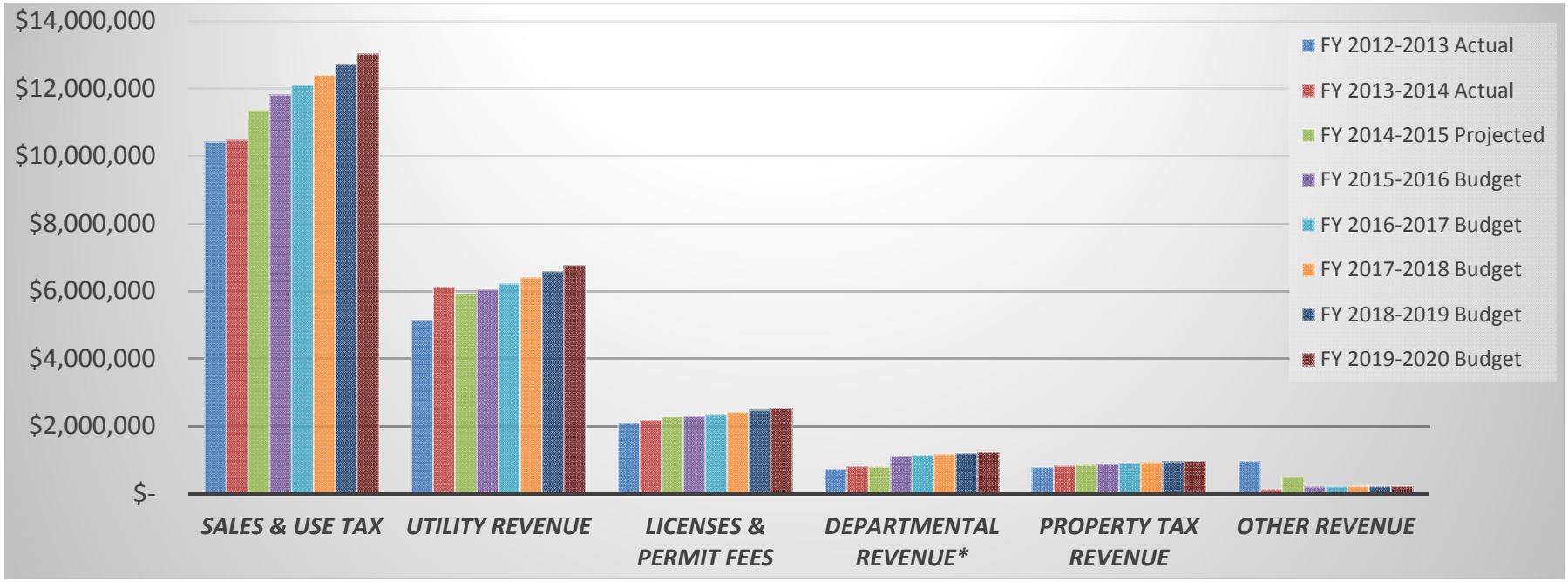


**The majority of the general fund capital expenditures will be recorded in the capital improvement fund (Fund 20) in fiscal year 2016. A few general fund (Fund 01) IT capital items, all of the court fund (Fund 02), all of the animal control (Fund 08), and all of the utility fund (Fund 50) capital items will continue to be recorded in their respective funds.*

***Debt Service excludes $1,560,000 of Pell City School System's bond debt service payments in FY 2016. The estimated payment of approximately $955,000 to the Coosa Valley Water Supply District for water is included in Operating Expenses, not Debt service.*

Budget Comparison to Prior Year Activity
Operating Revenue

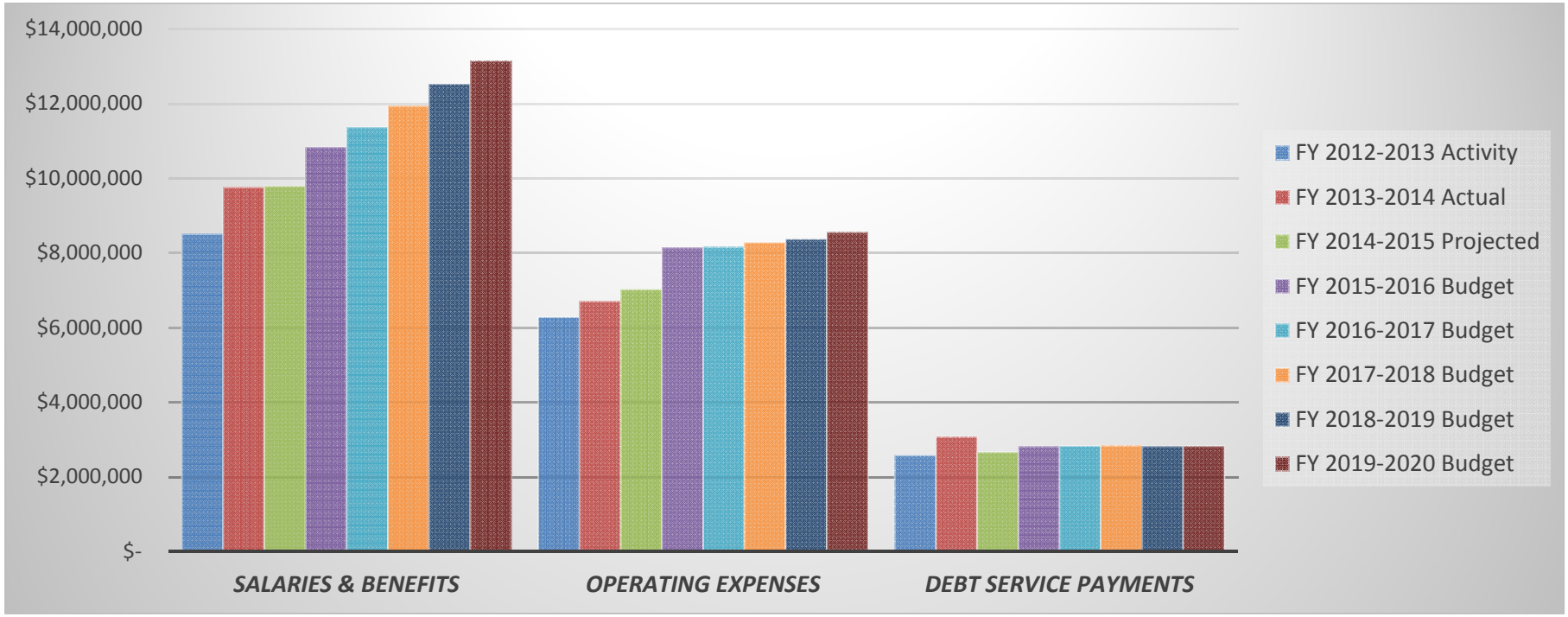
Fiscal Year 2013 Actual, 2014 Actual, 2015 Projected, 2016 – 2020 Budgeted:



**Departmental revenue includes revenue from the Court Department (Fund 02) and revenue from Animal Control (Fund 08).*

Budget Comparison to Prior Year Activity
Operating Expenses

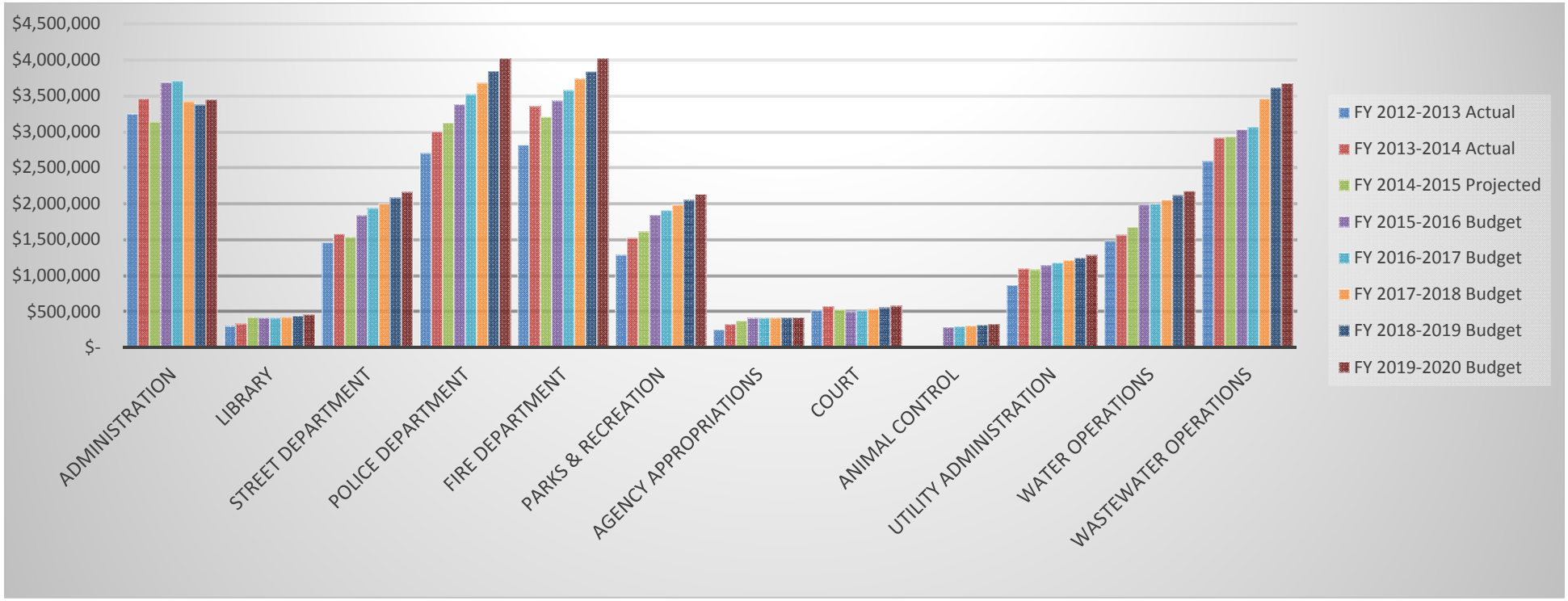
Fiscal Year 2013 Actual, 2014 Actual, 2015 Projected, 2016 – 2020 Budgeted by Expense Category:



**The majority of the general fund capital expenditures will be recorded in the capital improvement fund (Fund 20) in fiscal year 2016. A few general fund (Fund 01) IT capital items and prior year capital items were grouped with operating expenses on this chart for presentation purposes only.*

Budget Comparison to Prior Year Activity
Operating Expenses

Fiscal Year 2013 Actual, 2014 Actual, 2015 Projected, 2016 – 2020 Budgeted by Department:



**The majority of the general fund capital expenditures will be recorded in the capital improvement fund (Fund 20) in fiscal year 2016. A few general fund (Fund 01) IT capital items and prior year capital items were grouped with operating expenses on this chart for presentation purposes only.*

Budget Overview – Summary Budgets of City Operating Funds

	General Fund	Court Fund	Animal Control Fund	Utility Fund	Total
				(Cash Basis)	
Revenues:					
Sales & Use Tax Revenue	11,809,631				11,809,631
Property Tax Revenue - Real & Personal	875,146				875,146
Parks & Recreation Revenue	345,475				345,475
Licenses & Permit Fees	2,290,722				2,290,722
Library Revenue	20,279				20,279
Law Enforcement Revenue	4,767	385,180			389,947
Fire Revenue	20,750				20,750
Animal Control Revenue			291,630		291,630
Water Revenue				3,250,153	3,250,153
Sewer Revenue				1,920,534	1,920,534
Garbage Revenue				754,202	754,202
Water Capital Recovery / Sewer Impact Fees				108,352	108,352
Other Revenue	190,695			10,826	201,521
Total Revenues	**15,557,464**	**385,180**	**291,630**	**6,044,067**	**22,278,341**
Grant Revenue					
Donations	13,512				13,512
Loan Proceeds					-
Other Financing Sources	**13,512**	**-**	**-**	**-**	**13,512**
Total In-Flows	**15,570,976**	**385,180**	**291,630**	**6,044,067**	**22,291,853**
Expenditures:					
Salaries & Benefits	9,103,891	182,139	168,063	1,376,985	10,831,078
Operating Expenses	4,305,301	316,951	115,123	3,141,493	7,878,868
Capital Expenditures - Fund 01, 02, 08, 50	27,410			1,211,000	1,238,410
Debt Service	1,175,000			1,643,500	2,818,500
Appropriations excluding Capital Expenditures	407,610				407,610
Total Expenditures	**15,019,213**	**499,091**	**283,186**	**7,372,978**	**23,174,467**
Total Out-Flows	**15,019,213**	**499,091**	**283,186**	**7,372,978**	**23,174,467**
Transfers from Restricted Funds		113,911		703,000	816,911
Transfers from General Funds	(550,000)			550,000	-
Net Budgeted Surplus (Deficit) - 09.22.15	**1,763**	**0**	**8,445**	**(75,911)**	**(65,703)**

Budget Overview – Comparison to Prior Years – General Fund

	General Fund			
	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Budgeted
Revenues:				
Sales & Use Tax Revenue	10,414,068	10,473,593	11,400,193	11,809,631
Property Tax Revenue - Real & Personal	786,195	814,259	845,417	875,146
Parks & Recreation Revenue	135,347	307,305	298,932	345,475
Licenses & Permit Fees	2,087,437	2,179,217	2,261,871	2,290,722
Library Revenue	18,644	18,499	19,086	20,279
Law Enforcement Revenue	4,434	4,642	4,988	4,767
Fire Revenue	-	1,216	20,216	20,750
Animal Control Revenue				
Water Revenue				
Sewer Revenue				
Garbage Revenue				
Water Capital Recovery / Sewer Impact Fees				
Other Revenue	858,671	105,567	388,260.62	190,695
Total Revenues	**14,304,795**	**13,904,298**	**15,238,963**	**15,557,464**
Grant Revenue	85,000	11,138		
Donations	20,305	11,940	14,601	13,512
Loan Proceeds				
Other Financing Sources	**105,305**	**23,078**	**14,601**	**13,512**
Total In-Flows	**14,410,101**	**13,927,376**	**15,253,564**	**15,570,976**
Expenditures:				
Salaries & Benefits	7,515,367	8,322,502	8,583,694	9,103,891
Operating Expenses	2,991,827	3,276,779	3,598,498	4,305,301
Capital Expenditures - Fund 01, 02, 08, 50	1,392,067	427,723	541,498	27,410
Debt Service	1,290,991	1,629,455	1,144,220	1,175,000
Appropriations excluding Capital Expenditures	246,968	322,560	372,038	407,610
Total Expenditures	**13,437,221**	**13,979,018**	**14,239,947**	**15,019,213**
Total Out-Flows	**13,437,221**	**13,979,018**	**14,239,947**	**15,019,213**
Transfers from Restricted Funds				-
Transfers from General Funds				(550,000)
Net Budgeted Surplus (Deficit)	**972,880**	**(51,642)**	**1,013,617**	**1,763**

Budget Overview – Comparison to Prior Years – Court Fund

	Court Fund			
	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Budgeted
Revenues:				
Sales & Use Tax Revenue				
Property Tax Revenue - Real & Personal				
Parks & Recreation Revenue				
Licenses & Permit Fees				
Library Revenue				
Law Enforcement Revenue	530,613	475,170	444,690	385,180
Fire Revenue				
Animal Control Revenue				
Water Revenue				
Sewer Revenue				
Garbage Revenue				
Water Capital Recovery / Sewer Impact Fees				
Other Revenue				
Total Revenues	**530,613**	**475,170**	**444,690**	**385,180**
Grant Revenue				
Donations				
Loan Proceeds				
Other Financing Sources	**-**	**-**	**-**	**-**
Total In-Flows	**530,613**	**475,170**	**444,690**	**385,180**
Expenditures:				
Salaries & Benefits	170,877	187,754	224,022	182,139
Operating Expenses	202,241	205,735	155,613	171,951
Payments to Other Governmental Agencies	140,782	178,161	144,055	145,000
Capital Expenditures - Fund 01, 02, 08, 50				
Debt Service				
Total Expenditures	**513,900**	**571,650**	**523,690**	**499,091**
Total Out-Flows	**513,900**	**571,650**	**523,690**	**499,091**
Transfers from Restricted Funds				113,911
Net Budgeted Surplus (Deficit)	**16,713**	**(96,480)**	**(79,001)**	**0**

Budget Overview – Comparison to Prior Years – Animal Control Fund

	Animal Control Fund			
	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Budgeted
Revenues:				
Sales & Use Tax Revenue				
Property Tax Revenue - Real & Personal				
Parks & Recreation Revenue				
Licenses & Permit Fees				
Library Revenue				
Law Enforcement Revenue				
Fire Revenue				
Animal Control Revenue	-	-	-	291,630
Water Revenue				
Sewer Revenue				
Garbage Revenue				
Water Capital Recovery / Sewer Impact Fees				
Other Revenue				
Total Revenues	**-**	**-**	**-**	**291,630**
Grant Revenue				
Donations				
Loan Proceeds				
Other Financing Sources	**-**	**-**	**-**	**-**
Total In-Flows	**-**	**-**	**-**	**291,630**
Expenditures:				
Salaries & Benefits		-	-	168,063
Operating Expenses		-	-	115,123
Capital Expenditures - Fund 01, 02, 08, 50				
Debt Service				
Total Expenditures	**-**	**-**	**-**	**283,186**
Total Out-Flows	**-**	**-**	**-**	**283,186**
Net Budgeted Surplus (Deficit)	**-**	**-**	**-**	**8,445**

Budget Overview – Comparison to Prior Years – Utility Fund

	Utility Fund			
	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Budgeted
	(Accrual Basis)	(Accrual Basis)	(Cash Basis)	(Cash Basis)
Revenues:				
Sales & Use Tax Revenue				
Property Tax Revenue - Real & Personal				
Parks & Recreation Revenue				
Licenses & Permit Fees				
Library Revenue				
Law Enforcement Revenue				
Fire Revenue				
Animal Control Revenue				
Water Revenue	2,751,771	3,183,754	3,220,790	3,250,153
Sewer Revenue	1,453,606	1,784,718	1,844,536	1,920,534
Garbage Revenue	718,471	727,567	735,807	754,202
Water Capital Recovery / Sewer Impact Fees	202,994	186,311	112,345	108,352
Other Revenue	9,669	240,832	12,031	10,826
Total Revenues	**5,136,511**	**6,123,181**	**5,925,509**	**6,044,067**
Grant Revenue				
Donations				
Loan Proceeds				
Other Financing Sources	**-**	**-**	**-**	**-**
Total In-Flows	**5,136,511**	**6,123,181**	**5,925,509**	**6,044,067**
Expenditures:				
Salaries & Benefits	831,105	1,241,923	1,281,874	1,376,985
Operating Expenses	2,871,070	2,893,286	2,878,383	3,141,493
Depreciation Expense	2,270,161	2,440,023	-	-
Interest Expense	1,255,356	1,248,514	-	-
Capital Expenditures - Fund 01, 02, 08, 50	-	-	433,447	1,211,000
Debt Service	-	-	1,518,253	1,643,500
Total Expenditures	**7,227,692**	**7,823,746**	**6,111,958**	**7,372,978**
Total Out-Flows	**7,227,692**	**7,823,746**	**6,111,958**	**7,372,978**
Transfers from Restricted Funds				703,000
Transfers from General Funds				550,000
Net Budgeted Surplus (Deficit)	**(2,091,181)**	**(1,700,564)**	**(186,448)**	**(75,911)**

General Fund Operating Budget

Five Year Plan – FY 2016

General Fund Summary:

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Revenue	**(15,570,976)**	**(15,953,246)**	**(16,347,454)**	**(16,744,343)**	**(17,154,581)**
Administration	**3,713,935**	**3,719,100**	**3,434,322**	**3,391,371**	**3,462,821**
Administration	3,083,488	3,104,914	2,823,819	2,758,379	2,806,873
Municipal Complex - Administration	133,500	125,310	127,656	130,289	132,460
Planning & Zoning	286,620	285,474	271,176	282,384	294,122
Revenue Administration	183,088	188,917	196,897	205,250	213,994
Eden City Hall	1,190	1,214	1,238	1,263	1,288
Social Service Building	26,050	13,271	13,536	13,807	14,083
Library	**412,179**	**411,553**	**421,125**	**438,658**	**457,008**
Library (allocating 4 months to Dept 56130 - Municipal Complex-Library)	412,179	411,553	421,125	438,658	457,008
Street Department	**1,836,241**	**1,935,778**	**1,997,808**	**2,080,549**	**2,160,034**
Street Department	1,836,241	1,935,778	1,997,808	2,080,549	2,160,034
Police Department	**3,379,299**	**3,518,360**	**3,674,694**	**3,842,531**	**4,018,968**
Police Department	3,369,299	3,508,160	3,664,290	3,831,919	4,008,144
Detective Building (formerly Boys & Girls Club)	10,000	10,200	10,404	10,612	10,824

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Fire Department	**3,429,338**	**3,573,841**	**3,738,836**	**3,837,389**	**4,021,184**
Fire Department	3,343,149	3,488,200	3,649,048	3,743,248	3,922,477
Fire School	86,189	85,641	89,789	94,141	98,708
Parks & Recreation	**1,840,611**	**1,904,590**	**1,982,599**	**2,048,807**	**2,133,131**
Parks & Recreation - Main	684,939	709,621	735,760	757,263	791,839
Civic Center	146,129	151,894	160,498	167,854	174,578
19th Street Recreation Building	8,000	8,000	8,000	8,000	8,000
Ernest White Recreation Building	8,100	8,200	8,200	8,200	8,300
Lakeside Park	83,541	86,218	89,529	92,980	96,079
Senior Center	178,515	185,681	193,152	201,094	209,826
Sports Leagues	679,502	700,941	731,179	754,783	783,416
Splash Pad	51,885	54,034	56,282	58,634	61,093
Agency Appropriations	**407,610**	**409,284**	**411,991**	**413,732**	**416,508**
Net (Income) Loss	**(551,763)**	**(480,741)**	**(686,079)**	**(691,307)**	**(484,926)**

Revenue Budget Assumptions/Narrative:

- Sales and use tax revenue 2.5% growth – Fiscal year 2015 projected sales and use tax revenue was derived from using year-to-date July 2015 actual data adding fiscal year 2015 monthly budget for August and September. Sales and use tax revenue less the school system's portion of tax constitutes approximately 76% of general fund revenues.
- Funds received from the Pell City School System displayed as "BOE Bond Reimbursement" have been removed from the revenue category due to the nature of the account and grouped with the Administration Department's debt service payment category to be able to accurately display the City's debt service.
- The remaining revenue items were derived from three year history trends as well as correspondence with management.

Summary

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Revenue	**(15,570,976)**	**(15,953,246)**	**(16,347,454)**	**(16,744,343)**	**(17,154,581)**
Sales & Use Tax Revenue	(11,809,631)	(12,099,351)	(12,400,691)	(12,709,258)	(13,025,238)
Property Tax Revenue - Real & Personal	(875,146)	(898,441)	(921,736)	(945,031)	(968,325)
Parks & Recreation Revenue	(345,475)	(352,975)	(357,875)	(359,375)	(364,375)
Other Revenue	(190,695)	(193,607)	(196,554)	(199,542)	(202,569)
Licenses & Permit Fees	(2,290,722)	(2,348,403)	(2,408,415)	(2,467,790)	(2,529,564)
Library Revenue	(20,279)	(21,322)	(22,364)	(23,407)	(24,449)
Law Enforcement Revenue	(4,767)	(4,878)	(4,990)	(5,102)	(5,214)
Grant Revenue	-	-	-	-	-
Fire Revenue	(20,750)	(20,750)	(20,800)	(20,800)	(20,800)
Donations	(13,512)	(13,520)	(14,029)	(14,038)	(14,047)
Revenue Total	**(15,570,976)**	**(15,953,246)**	**(16,347,454)**	**(16,744,343)**	**(17,154,581)**

Detail

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Revenue	**(15,570,976)**	**(15,953,246)**	**(16,347,454)**	**(16,744,343)**	**(17,154,581)**
Sales & Use Tax Revenue	**(11,809,631)**	**(12,099,351)**	**(12,400,691)**	**(12,709,258)**	**(13,025,238)**
1% Sales Tax (50/50 until 9.30.14; 70/30 after)	(3,129,574)	(3,207,813)	(3,288,008)	(3,370,209)	(3,454,464)
5% Tax On Table Wine	(1,947)	(2,576)	(3,204)	(3,833)	(4,461)
ABC Board - State Sales Tax on Retail	(32,034)	(32,835)	(33,656)	(34,497)	(35,360)
ABC Store - State Allocation of Profit per Populat	(8,349)	(8,546)	(8,744)	(8,941)	(9,139)
Appropriations - Pell City School System	3,879,254	3,976,235	4,075,641	4,177,532	4,281,970
Beer Distributor Tax	(133)	(146)	(159)	(171)	(184)
Beer Excise Tax - County Collected	(42,102)	(43,154)	(44,233)	(45,339)	(46,472)
Casual Sales Tax - County	(147,615)	(151,306)	(155,088)	(158,966)	(162,940)
Consumer Use Tax	(370,152)	(379,406)	(388,891)	(398,613)	(408,579)
FIET - State Shared	(115,000)	(115,000)	(115,000)	(115,000)	(115,000)
Gasoline Tax Local	(172,146)	(182,326)	(192,506)	(202,686)	(212,866)
Gross Receipt Tax Revenue - City	(10,591,147)	(10,855,926)	(11,127,324)	(11,405,507)	(11,690,644)
Liquor Tax - Per Sales Tax Return - (Restaurants)	(29,546)	(30,285)	(31,042)	(31,818)	(32,614)
Lodging Tax	(266,499)	(273,162)	(279,991)	(286,990)	(294,165)
Rental Tax	(217,532)	(214,079)	(215,192)	(216,304)	(217,417)
Sellers Use Tax	(523,494)	(536,582)	(549,996)	(563,746)	(577,840)
Tobacco Tax - Honda	-	-	-	-	-
Unabated 100% School Tax	(32,280)	(33,087)	(33,914)	(34,762)	(35,631)
Wine Distributor Tax	(9,335)	(9,359)	(9,384)	(9,409)	(9,434)
Property Tax Revenue - Real & Personal	**(875,146)**	**(898,441)**	**(921,736)**	**(945,031)**	**(968,325)**
Ad Valorem Tax Revenue - Auto	(86,906)	(90,121)	(93,336)	(96,551)	(99,766)
Motor Vehicle License Revenue - State Shared	(3,279)	(3,359)	(3,439)	(3,519)	(3,598)
Property Tax Revenue - Real & Personal	(784,961)	(804,961)	(824,961)	(844,961)	(864,961)

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Revenue	**(15,570,976)**	**(15,953,246)**	**(16,347,454)**	**(16,744,343)**	**(17,154,581)**
Parks & Recreation Revenue	**(345,475)**	**(352,975)**	**(357,875)**	**(359,375)**	**(364,375)**
Baseball League Fees	(52,000)	(52,000)	(52,500)	(52,500)	(53,000)
Basketball League Fees	(8,700)	(8,700)	(9,000)	(9,000)	(9,500)
Boat Launch & Pavilion Rental Income	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
Cheerleading	(10,500)	(10,500)	(11,000)	(11,000)	(11,500)
Civic Center Membership	(15,000)	(21,000)	(21,500)	(22,000)	(22,500)
Football League Fees	(25,000)	(25,000)	(25,500)	(25,500)	(25,500)
Instructional Classes Revenue	(20,500)	(20,500)	(21,000)	(21,000)	(22,000)
Other Park Programs Revenue	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
Park Concession Revenue	(80,000)	(81,500)	(82,000)	(82,500)	(83,000)
Rental Income - Park & Recreation	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)
Rental Income - Pavilions	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
Rental Income - Splash Pad Pavilions	-	-	-	-	-
Rental Income - Sports Complex Signage	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)
Soccer	(14,700)	(14,700)	(15,000)	(15,000)	(15,500)
Softball League Fees	(24,000)	(24,000)	(24,500)	(24,500)	(25,000)
Splash Pad Entrance Fees	(34,875)	(34,875)	(34,875)	(34,875)	(34,875)
Tennis Memberships	(6,000)	(6,000)	(6,500)	(7,000)	(7,000)
Tennis Programs Revenue	(12,700)	(12,700)	(13,000)	(13,000)	(13,500)
Other Revenue	**(190,695)**	**(193,607)**	**(196,554)**	**(199,542)**	**(202,569)**
(Gain)/Loss on acquisition or disposal of property	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Bingo Tax - Cards	-	-	-	-	-
Cash Over/Short	-	-	-	-	-
Coosa Cable Education Channel Revenue	(4,597)	(4,607)	(4,617)	(4,627)	(4,637)
Credit Card Adm Fee	(440)	(627)	(815)	(1,003)	(1,191)
Fee On Returned Checks	(618)	(640)	(665)	(700)	(740)
Interest Income	(15,450)	(15,900)	(16,350)	(16,800)	(17,250)
Miscellaneous Income	(2,336)	(2,406)	(2,476)	(2,546)	(2,616)

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Revenue	**(15,570,976)**	**(15,953,246)**	**(16,347,454)**	**(16,744,343)**	**(17,154,581)**
Other Revenue	**(190,695)**	**(193,607)**	**(196,554)**	**(199,542)**	**(202,569)**
Payment In Lieu Of Taxes	(4,500)	(4,635)	(4,774)	(4,917)	(5,064)
Penalties & Interest Revenue	(30,000)	(30,900)	(31,827)	(32,781)	(33,765)
Photocopying Charges	-	-	-	-	-
Postage / Adv Reimbursements	(150)	(150)	(150)	(150)	(150)
Postage/Adv Reimb-All Depts	-	-	-	-	-
Proceeds From Debt	-	-	-	-	-
Rental Income - CenturyLink (2,717 per m)	(24,503)	(24,503)	(24,503)	(24,503)	(24,503)
Rental Income - Municipal Complex Meeting Space	-	-	-	-	-
Rental Income - Ss Bldg	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
Settlements Received and Insurance Proceeds	(35,000)	(36,050)	(37,100)	(38,150)	(39,200)
Unapplied Credit - Sales Tax Revenue	-	-	-	-	-
Vending Machine Income - Coca-Cola	(1,101)	(1,189)	(1,277)	(1,365)	(1,453)
Weed Abatement Fees	-	-	-	-	-
Licenses & Permit Fees	**(2,290,722)**	**(2,348,403)**	**(2,408,415)**	**(2,467,790)**	**(2,529,564)**
Building Permits	(52,000)	(53,300)	(54,633)	(55,998)	(57,398)
Bus Priv License Revenue - State Shared	(14,567)	(14,674)	(14,781)	(14,888)	(14,995)
Business Privilege License Revenue	(2,060,770)	(2,112,290)	(2,165,097)	(2,219,224)	(2,274,705)
Cell Tower Application Fees	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Electrical Permits	(7,280)	(7,462)	(7,649)	(7,840)	(8,036)
Franchise Fee	(145,151)	(149,505)	(154,860)	(158,214)	(162,569)
Hvac Permits	(2,833)	(2,904)	(2,977)	(3,051)	(3,127)
Mobile Home Permits	(884)	(906)	(929)	(952)	(976)
Plumbing Permits	(4,236)	(4,341)	(4,450)	(4,561)	(4,675)
Zoning Ord Revenue	(1,000)	(1,020)	(1,040)	(1,061)	(1,082)
Library Revenue	**(20,279)**	**(21,322)**	**(22,364)**	**(23,407)**	**(24,449)**
Library Operating Income	(20,279)	(21,322)	(22,364)	(23,407)	(24,449)

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Revenue	**(15,570,976)**	**(15,953,246)**	**(16,347,454)**	**(16,744,343)**	**(17,154,581)**
Law Enforcement Revenue	**(4,767)**	**(4,878)**	**(4,990)**	**(5,102)**	**(5,214)**
Accident Reports - Police Dept	(3,333)	(3,520)	(3,708)	(3,895)	(4,083)
Dog - Cat Fine	(785)	(785)	(785)	(785)	(785)
Restitutions-Drug Exp Reimb	-	-	-	-	-
Riverside Animal Control	(649)	(573)	(497)	(422)	(346)
Grant Revenue	**-**	**-**	**-**	**-**	**-**
Federal Grants	-	-	-	-	-
State Grants	-	-	-	-	-
Fire Revenue	**(20,750)**	**(20,750)**	**(20,800)**	**(20,800)**	**(20,800)**
False Fire Alarm Calls	(250)	(250)	(300)	(300)	(300)
Fire School Revenue	(20,500)	(20,500)	(20,500)	(20,500)	(20,500)
Fire School-Hazmat Training	-	-	-	-	-
Donations	**(13,512)**	**(13,520)**	**(14,029)**	**(14,038)**	**(14,047)**
Donations - Fire Dept	(903)	(905)	(908)	(911)	(914)
Donations - General Projects	(800)	(800)	(800)	(800)	(800)
Donations - Library	(250)	(250)	(250)	(250)	(250)
Donations - M4-A Senior	(9,500)	(9,500)	(10,000)	(10,000)	(10,000)
Donations - Park & Rec	-	-	-	-	-
Donations - Police Dept	(2,059)	(2,065)	(2,071)	(2,077)	(2,083)
Revenue Total	**(15,570,976)**	**(15,953,246)**	**(16,347,454)**	**(16,744,343)**	**(17,154,581)**

Administration Department Budget Assumptions/Narrative:

- Salaries & benefits increased partially due to a city-wide 7.8% increase of health insurance and a city-wide increase of the retirement contribution factor (Tier 1 Employees approximately 3.3% and Tier 2 Employees approximately 4.4%).
- Salaries & benefits have increased due to the addition of a new assistant to administration position ($46,594.82) offset by the current administrative clerk position being defunded ($37,125.74) and a new purchasing agent ($67,016.54).
- Operating Expenses:
  - Office expense increased due to combining the office expense, postage accounts, and small furniture accounts in all departments.
  - All travel and training expense accounts have been combined in all departments.
  - In the Administration – Main Department, occupational medical expense increase significantly over the prior year due to combining all expenses from drug testing and pre-employment screening into this account, as opposed to the expenses being recorded to each department separately.
  - In the Administration – Main Department, the general liability and property & casualty insurance expense accounts have increase significantly due combining all insurance expenses into this account, as opposed to the expenses being recorded to each department separately.
  - In the Administration – Main Department, $30,000 has been added to the professional fees – accounting account for a temporary financial director for four months.
  - In the Administration – Main Department, $2,300 for City Hall's portion of the telephone & data project to the telephone and internet line and $21,000 has been added for a Laser Fiche Document Management System to computer/IT expense.
  - In the Administration – Main Department, $15,000 has been added to account Repairs and Maintenance of Buildings, Land and Improvement account due to the aging of the HVAC units at City Hall resulting in additional repairs.
  - In the Planning & Zoning Department, $25,000 was added to purchase a new City-Wide Comprehensive Plan Phase I in fiscal year 2016 and $25,000 was added to purchase a new City-Wide Comprehensive Plan Phase II in fiscal year 2017.
  - In the Planning & Zoning Department, the travel and training account increased $2,500 due to Building Inspector training related to ISO rating, GIS training, and required Compliance Officer training (Compliance Officer training was recorded in a different account in prior years).
  - In the Planning & Zoning Department, a new account was added, "Weed Abatement Costs" with a budget of $2,000. This amount is based on a cost of $400 per month for 5 months.
  - In the Planning & Zoning Department, a new account was added, "Condemnation Expense" with a budget of $15,000.
  - In the Planning & Zoning Department, $12,410 was added to purchase Trimble Geo 7x hardware and software related to GIS.
  - In the Social Services Building Department, $13,000 has been added to account Repairs and Maintenance of Buildings, Land and Improvement account due to the aging of the HVAC units at the Social Services Building resulting in additional repairs as well as replacing the lighting with retro lighting throughout the building.

- In the Administration – Municipal Complex, $7,500 has been added to the telephone and internet line for the Municipal Complex's portion of the telephone & data project. The base amount is $5,000.

- Due to the purchase of the CenturyLink Building and the relocating of some city services, we have added a couple of new department numbers. Until other uses of the building are determined, we will be allocating building expenses and utilities related to this building 40% to the Library (56130) when they relocate in June. The remaining 60% of the building expenses and utilities will be allocated to Municipal Complex – Admin (56030). 56030 will be a sub-department of the Administration department. The Parks & Recreations Department will be responsible for grounds keeping in department 56030.

Summary

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Administration	**3,083,488**	**3,104,914**	**2,823,819**	**2,758,379**	**2,806,873**
Salaries & Benefits	534,450	561,075	589,031	618,384	649,204
Operating Expenses	1,359,038	1,345,339	1,370,778	1,396,464	1,422,609
Debt Service Payments	1,175,000	1,183,200	848,404	727,612	718,824
Capital Expenditures	15,000	15,300	15,606	15,918	16,236
Planning & Zoning	**286,620**	**285,474**	**271,176**	**282,384**	**294,122**
Salaries & Benefits	187,410	196,673	206,399	216,611	227,334
Operating Expenses	86,800	88,801	64,777	65,773	66,788
Capital Expenditures	12,410	-	-	-	-
Revenue Administration	**183,088**	**188,917**	**196,897**	**205,250**	**213,994**
Salaries & Benefits	141,038	146,026	153,148	160,626	168,478
Operating Expenses	42,050	42,891	43,749	44,624	45,516
Eden City Hall	**1,190**	**1,214**	**1,238**	**1,263**	**1,288**
Operating Expenses	1,190	1,214	1,238	1,263	1,288
Social Service Building	**26,050**	**13,271**	**13,536**	**13,807**	**14,083**
Operating Expenses	26,050	13,271	13,536	13,807	14,083
Municipal Complex - Administration	**133,500**	**125,310**	**127,656**	**130,289**	**132,460**
Operating Expenses	133,500	125,310	127,656	130,289	132,460
Administration Expense Total	**3,713,935**	**3,719,100**	**3,434,322**	**3,391,371**	**3,462,821**

Detail

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Administration	**3,083,488**	**3,104,914**	**2,823,819**	**2,758,379**	**2,806,873**
Salaries & Benefits	**534,450**	**561,075**	**589,031**	**618,384**	**649,204**
Allocation of Salaries & Benefits	(267,185)	(280,495)	(294,471)	(309,146)	(324,553)
Compensated Absences	2,000	2,100	2,205	2,315	2,431
Employee Salaries	621,000	652,050	684,653	718,885	754,829
Health/Dental Insurance	80,500	84,525	88,751	93,189	97,848
Life Insurance	960	1,008	1,058	1,111	1,167
Longevity Pay	1,500	1,500	1,500	1,500	1,500
Overtime Pay	2,000	2,040	2,081	2,122	2,165
Retirement Contributions	44,600	46,830	49,172	51,630	54,212
Social Security/Medicare	47,774	50,153	52,650	55,272	58,025
Unemployment Insurance	500	525	551	579	608
Workmen's Compensation Insurance	800	840	882	926	972
Operating Expenses	**1,359,038**	**1,345,339**	**1,370,778**	**1,396,464**	**1,422,609**
Advertising	18,000	18,360	18,727	19,102	19,484
Bank Fees and Charges	300	306	312	318	325
Cable Services	-	-	-	-	-
Cellular Services	4,200	4,284	4,370	4,457	4,546
Cleaning & Janitorial Supplies	4,000	4,080	4,162	4,245	4,330
Computer/IT Expense	122,700	125,154	127,657	130,210	132,814
Deductibles Paid on Insurance Claims	9,000	10,560	10,621	10,684	10,747
Election Expenses	12,100	12,342	12,589	12,841	13,097
Electricity	15,000	15,300	15,606	15,918	16,236
Equipment ($100 to $4,999.99)	-	-	-	-	-
Fines, Penalties and Settlements	15,000	15,300	15,606	15,918	16,236
Food and Food Servicing Supplies	2,200	2,244	2,289	2,335	2,381
Fuels and Lubricants	1,000	1,020	1,040	1,061	1,082
Furniture ($100 to $4,999.99)	3,000	3,060	3,121	3,184	3,247

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Administration	**3,081,072**	**3,102,354**	**2,821,106**	**2,755,504**	**2,803,827**
Operating Expenses	**1,359,038**	**1,345,339**	**1,370,778**	**1,396,464**	**1,422,609**
General Liability Insurance	130,000	132,600	135,252	137,957	140,716
Insurance on Buildings/Contents	222,191	226,185	230,258	234,413	238,652
Insurance on Equipment	36,624	36,977	37,836	38,203	38,577
Insurance on Motor Vehicles	47,624	37,121	37,424	37,934	38,250
Interest Short Term Debt	-	-	-	-	-
Law Enforcement Insurance	24,000	25,000	25,000	25,000	25,000
Memberships and Dues Expense	17,500	17,850	18,207	18,571	18,943
Natural Gas	300	306	312	318	325
Occupational Medical Expense	5,000	5,205	5,260	5,365	5,621
Office Equipment ($100 to $4,999.99)	2,000	2,040	2,081	2,122	2,165
Office Expense	16,900	17,238	17,583	17,934	18,293
Old Hospital Costs	105,000	107,100	109,242	111,427	113,655
Operating Leases - Office Equipment	7,000	7,140	7,283	7,428	7,577
Other Miscellaneous Supplies	2,000	2,040	2,081	2,122	2,165
Other Professional Services	57,000	58,140	59,303	60,489	61,699
Pest Control Services	1,700	1,734	1,769	1,804	1,840
Principal Short Term Debt	-	-	-	-	-
Professional Fees - Accounting	100,000	71,400	72,828	74,285	75,770
Professional Fees - Engineering, etc	60,000	61,200	62,424	63,672	64,946
Professional Fees - Legal	145,000	147,900	150,858	153,875	156,953
Redevelopment Sales Tax Reimb	50,000	51,000	52,020	53,060	54,122
Repairs and Maintenance of Buildings, Land and Imp	45,000	45,900	46,818	47,754	48,709
Repairs and Maintenance of Motor Vehicles	1,000	1,020	1,040	1,061	1,082
Repairs and Maintenance of Office Equipment and Co	2,500	2,550	2,601	2,653	2,706
Special Events Expense	1,000	1,020	1,040	1,061	1,082
Surety Bonds	500	510	520	531	541
Telephone and Internet	27,300	27,846	28,403	28,971	29,550
Travel & Training Expenses	42,400	43,248	44,113	44,995	45,895
Uniforms,Clothing, and Footwear	3,000	3,060	3,121	3,184	3,247

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Administration	**3,083,488**	**3,104,914**	**2,823,819**	**2,758,379**	**2,806,873**
Debt Service Payments	**1,175,000**	**1,183,200**	**848,404**	**727,612**	**718,824**
BOE Bond Reimbursement	(1,560,000)	(1,567,000)	(1,562,000)	(1,573,000)	(1,567,000)
Interest Debt Services	1,275,000	1,240,000	1,200,000	1,180,000	1,140,000
Principal Debt Services	1,450,000	1,500,000	1,200,000	1,110,000	1,135,000
Trustee / Escrow Fees	10,000	10,200	10,404	10,612	10,824
Capital Expenditures	**15,000**	**15,300**	**15,606**	**15,918**	**16,236**
Building ($5,000 and above)	-	-	-	-	-
Computer Equipment ($5,000 and above)	5,000	5,100	5,202	5,306	5,412
Equipment $5,000 and Above	-	-	-	-	-
Improvements ($5,000 and above)	-	-	-	-	-
Office Equipment ($5,000 and above)	10,000	10,200	10,404	10,612	10,824
Software ($5,000 and above)	-	-	-	-	-
Planning & Zoning	**286,620**	**285,474**	**271,176**	**282,384**	**294,122**
Salaries & Benefits	**187,410**	**196,673**	**206,399**	**216,611**	**227,334**
Compensated Absences	1,000	1,050	1,103	1,158	1,216
Employee Salaries	138,000	144,900	152,145	159,752	167,740
Health/Dental Insurance	22,600	23,730	24,917	26,162	27,470
Life Insurance	300	315	331	347	365
Longevity Pay	-	-	-	-	-
Overtime Pay	2,000	2,000	2,000	2,000	2,000
Retirement Contribution	12,000	12,600	13,230	13,892	14,586
Social Security/Medicare	10,710	11,238	11,792	12,374	12,985
Unemployment Insurance	100	105	110	116	122
Workmen's Compensation Insurance	700	735	772	810	851

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Planning & Zoning	**286,620**	**285,474**	**271,176**	**282,384**	**294,122**
Operating Expenses	**86,800**	**88,801**	**64,777**	**65,773**	**66,788**
Advertising	750	765	780	796	812
Books and Pamphlets	500	510	520	531	541
Cellular Services	1,500	1,530	1,561	1,592	1,624
Computer/IT Expense	5,000	6,165	6,288	6,414	6,542
Condemnation Expense	15,000	15,000	15,000	15,000	15,000
Fuels and Lubricants	2,000	2,040	2,081	2,122	2,165
Maps & Map Printing	200	204	208	212	216
Memberships and Dues Expense	300	306	312	318	325
Office Expense	3,750	3,825	3,902	3,980	4,059
Operating Leases - Equipment	500	510	520	531	541
Other Miscellaneous Supplies	300	306	312	318	325
Other Professional Services	26,000	26,020	1,040	1,061	1,082
Professional Fees - Engineering, etc	20,000	20,400	20,808	21,224	21,649
Repairs and Maintenance - Office Equipment	100	102	104	106	108
Repairs and Maintenance of Buildings, Land and Imp	500	510	520	531	541
Repairs and Maintenance of Motor Vehicles	800	816	832	849	866
Telephone and Internet	2,600	2,652	2,705	2,759	2,814
Travel & Training Expenses	5,000	5,100	5,202	5,306	5,412
Weed Abatement Costs	2,000	2,040	2,081	2,122	2,165
Capital Expenditures	**12,410**	**-**	**-**	**-**	**-**
Computer Equipment ($5,000 and above)	12,410				
Motor Vehicles ($5,000 and above)	-	-	-	-	-
Office Equipment ($5,000 and above)	-	-	-	-	-
Revenue Administration	**183,088**	**188,917**	**196,897**	**205,250**	**213,994**
Salaries & Benefits	**141,038**	**146,026**	**153,148**	**160,626**	**168,478**
Allocation of Salaries & Benefits	(70,508)	(73,002)	(76,562)	(80,301)	(84,226)
Compensated Absences	6,000	6,300	6,615	6,946	7,293

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Revenue Administration	**183,088**	**188,917**	**196,897**	**205,250**	**213,994**
Salaries & Benefits	**141,038**	**146,026**	**153,148**	**160,626**	**168,478**
Employee Salaries	148,000	155,400	163,170	171,329	179,895
Health/Dental Insurance	24,000	25,200	26,460	27,783	29,172
Life Insurance	400	420	441	463	486
Overtime Pay	7,500	5,000	5,000	5,000	5,000
Retirement Contribution	12,900	13,545	14,222	14,933	15,680
Social Security/Medicare	11,896	12,271	12,865	13,489	14,144
Unemployment Insurance	150	158	165	174	182
Workmen's Compensation Insurance	700	735	772	810	851
Operating Expenses	**42,050**	**42,891**	**43,749**	**44,624**	**45,516**
Cellular Services	800	816	832	849	866
Computer/IT Expense	2,000	2,040	2,081	2,122	2,165
Fuels and Lubricants	350	357	364	371	379
Furniture ($100 to $4,999.99)	500	510	520	531	541
Interest Short Term	-	-	-	-	-
Memberships and Dues Expense	200	204	208	212	216
Office Equipment ($100 to $4,999.99)	-	-	-	-	-
Office Expense	11,500	11,730	11,965	12,204	12,448
Operating Leases - Office Equipment	1,500	1,530	1,561	1,592	1,624
Principal Short Term	-	-	-	-	-
Professional Fees - Accounting	15,000	15,300	15,606	15,918	16,236
Repairs and Maintenance - Office Equipment	-	-	-	-	-
Telephone and Internet	4,000	4,080	4,162	4,245	4,330
Travel & Training Expenses	6,200	6,324	6,450	6,579	6,711
Eden City Hall	**1,190**	**1,214**	**1,238**	**1,263**	**1,288**
Operating Expenses	**1,190**	**1,214**	**1,238**	**1,263**	**1,288**
Electricity	350	357	364	371	379
Natural Gas	240	245	250	255	260
Repairs and Maintenance of Buildings, Land and Imp	600	612	624	637	649

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Social Service Building	**26,050**	**13,271**	**13,536**	**13,807**	**14,083**
Operating Expenses	**26,050**	**13,271**	**13,536**	**13,807**	**14,083**
Building ($100 to $4,999.99)	-	-	-	-	-
Electricity	5,000	5,100	5,202	5,306	5,412
Natural Gas	5,500	5,610	5,722	5,837	5,953
Pest Control Services	550	561	572	584	595
Repairs and Maintenance of Buildings, Land and Imp	15,000	2,000	2,040	2,081	2,122
Municipal Complex - Administration	**133,500**	**125,310**	**127,656**	**130,289**	**132,460**
Operating Expenses	**133,500**	**125,310**	**127,656**	**130,289**	**132,460**
Cable Services	1,000	1,000	1,000	1,000	1,000
Cleaning & Janitorial Supplies	6,500	6,500	7,000	7,000	7,250
Computer/IT Expense	5,000	5,000	5,000	5,000	5,000
Electricity	60,000	61,200	62,424	63,672	64,946
Furniture ($100 to $4,999.99)	5,000	-	-	-	-
Groundskeeping Supplies	5,000	5,000	5,000	5,000	5,000
Insurance on Buildings/Contents	18,000	18,360	18,727	19,102	19,484
Office Expense	5,000	5,000	5,000	5,750	5,750
Pest Control Services	500	500	500	500	500
Repairs and Maintenance of Buildings, Land and Imp	15,000	10,000	10,000	10,000	10,000
Telephone and Internet	12,500	12,750	13,005	13,265	13,530
Administration Expense Total	**3,713,935**	**3,719,100**	**3,434,322**	**3,391,371**	**3,462,821**

Library Department Budget Assumptions/Narrative:

- Salaries & benefits increased partially due to a city-wide 7.8% increase of health insurance and a city-wide increase of the retirement contribution factor (Tier 1 Employees approximately 3.3% and Tier 2 Employees approximately 4.4%).
- Operating Expenses:
  - Office expense increased due to combining the office expense, postage accounts, and small furniture accounts in all departments.
  - All travel and training expense accounts have been combined in all departments.
- Due to the purchase of the CenturyLink Building and the relocating of some city services, we have added a couple of new department numbers. Until other uses of the building are determined, we will be allocating building expenses and utilities related to this building 40% to the Library (56130) when they relocate in June. The remaining 60% of the building expenses and utilities will be allocated to Municipal Complex – Admin (56030). 56030 will be a sub-department of the Administration department. The Parks & Recreations Department will be responsible for grounds keeping in department 56030.
- Various accounts have been increased due to moving the Library to a facility with more space and, consequently, capable of conducting more programs.

Summary

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Library (allocating 4 months to Dept 56130 - Municipal Complex-Library)	**412,179**	**411,553**	**421,125**	**438,658**	**457,008**
Salaries & Benefits	285,879	299,204	314,043	329,624	345,985
Operating Expenses	126,300	112,349	107,081	109,033	111,024
Library Expense Total	**412,179**	**411,553**	**421,125**	**438,658**	**457,008**

Detail

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Library (allocating 4 months to Dept 56130 - Municipal Complex-Library)	**412,179**	**411,553**	**421,125**	**438,658**	**457,008**
Salaries & Benefits	**285,879**	**299,204**	**314,043**	**329,624**	**345,985**
Compensated Absences	1,250	1,313	1,378	1,447	1,519
Employee Salaries	220,000	231,000	242,550	254,678	267,411
Health/Dental Insurance	23,880	25,074	26,327	27,644	29,026
Life Insurance	480	504	529	556	583
Longevity Pay	1,500	1,500	1,500	1,500	1,500
Overtime Pay	1,500	750	750	750	750
Retirement Contribution	16,300	17,115	17,971	18,869	19,813
Social Security/Medicare	17,060	17,844	18,727	19,655	20,629
Unemployment Insurance	210	221	232	243	255
Workmen's Compensation Insurance	3,700	3,885	4,079	4,283	4,497
Operating Expenses	**126,300**	**112,349**	**107,081**	**109,033**	**111,024**
Adult Programs	4,000	4,080	4,162	4,245	4,330
Book Processing	2,000	2,040	2,081	2,122	2,165
Books and Materials	18,000	18,360	18,727	19,102	19,484
Cable Services	3,500	3,570	3,641	3,714	3,789
Cellular Services	700	714	728	743	758
Cleaning & Janitorial Supplies	2,500	2,500	2,500	2,500	2,500
Computer/IT Expense	8,500	6,500	3,250	3,250	3,250
Electricity	50,000	40,800	41,616	42,448	43,297
Memberships and Dues Expense	500	500	500	500	500
Motor Vehicles ($100 to $4,999.99)	-	-	-	-	-
Office Expense	10,500	8,750	8,000	8,160	8,323
Operating Leases - Office Equipment	3,500	3,570	3,641	3,714	3,789
Other Miscellaneous Supplies	1,750	875	400	400	400
Other Professional Services	500	100	100	100	100

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Library (allocating 4 months to Dept 56130 - Municipal Complex-Library)	**412,179**	**411,553**	**421,125**	**438,658**	**457,008**
Operating Expenses	**126,300**	**112,349**	**107,081**	**109,033**	**111,024**
Pest Control Services	-	-	-	-	-
Repairs and Maintenance of Buildings, Land and Imp	5,000	5,000	2,500	2,550	2,601
Repairs and Maintenance of Motor Vehicles	750	750	750	750	750
Subscriptions (Magazine and Periodicals)	5,000	5,100	5,202	5,306	5,412
Telephone and Internet	2,000	2,040	2,081	2,122	2,165
Travel & Training Expenses	2,600	2,000	2,000	2,000	2,000
Youth Programs	5,000	5,100	5,202	5,306	5,412
Library Expense Total	**412,179**	**411,553**	**421,125**	**438,658**	**457,008**

Street Department Budget Assumptions/Narrative:

- Salaries & benefits increased partially due to a city-wide 7.8% increase of health insurance and a city-wide increase of the retirement contribution factor (Tier 1 Employees approximately 3.3% and Tier 2 Employees approximately 4.4%).
- Salaries & benefits have increased due to the addition of an administration clerk ($33,038.21), a light equipment operator ($43,641.05), and a heavy equipment operator ($46,654.59).
- Operating Expenses:
  - Office expense increased due to combining the office expense, postage accounts, and small furniture accounts in all departments.
  - All travel and training expense accounts have been combined in all departments.
  - Computer / IT expense increased significantly due to new computer purchase and upgrade to software.
  - Safety clothing and supplies increased due to purchase of new vests and shirts.
  - Grounds keeping supplies increased due to the purchase of new hand tool and parts.
  - Road signs and other supplies increased $20,000 due to the purchase of new retro-reflective signage.
  - Tools and supplies increased $5,000 due to the purchase of new tools for the shop. $5,000 was also added to combine this account with account #01-56201-5060.
  - Repairs and maintenance of railroads increased $8,000 due to adding a maintenance agreement for rail road signals / crossing.
  - Operating leases of equipment includes lease payment amounting to $28,200 for a skid steer.
  - Travel & Training expense increased $3,500 due to the addition of red light training.
  - Right-of-Way grounds maintenance increased $12,000 due to the additional of new equipment for inmate work crew.

Summary

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Street Department	**1,836,241**	**1,935,778**	**1,997,808**	**2,080,549**	**2,160,034**
Salaries & Benefits	1,000,441	1,049,548	1,104,878	1,159,019	1,216,404
Operating Expenses	835,800	886,230	892,930	921,530	943,630
Street Expense Total	**1,836,241**	**1,935,778**	**1,997,808**	**2,080,549**	**2,160,034**

Detail

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Street Department	**1,836,241**	**1,935,778**	**1,997,808**	**2,080,549**	**2,160,034**
Salaries & Benefits	**1,000,441**	**1,049,548**	**1,104,878**	**1,159,019**	**1,216,404**
Compensated Absences	3,000	3,150	3,308	3,473	3,647
Employee Salaries	697,000	731,850	768,443	806,865	847,208
Health/Dental Insurance	128,500	134,925	141,671	148,755	156,193
Life Insurance	1,750	1,838	1,929	2,026	2,127
Longevity Pay	4,500	4,500	6,000	6,000	6,000
Overtime Pay	12,500	12,500	14,500	14,500	15,000
Retirement Contribution	58,000	60,900	63,945	67,142	70,499
Social Security/Medicare	54,621	57,287	60,354	63,293	66,418
Unemployment Insurance	570	599	628	660	693
Workmen's Compensation Insurance	40,000	42,000	44,100	46,305	48,620
Operating Expenses	**835,800**	**886,230**	**892,930**	**921,530**	**943,630**
Cable Services	800	800	800	800	800
Cellular Services	2,500	2,600	2,600	2,750	2,750
Cleaning & Janitorial Supplies	1,000	1,200	1,200	1,500	1,500
Computer/IT Expense	7,000	8,500	6,000	8,500	8,500
Electricity	20,000	20,000	20,000	25,000	25,000
Electricity - Street Lights	168,000	168,000	170,000	170,000	175,000
Fines, Penalties, and Settlements	500	500	500	500	500
Fuels and Lubricants	80,000	95,000	95,000	100,000	100,000
Groundskeeping Supplies	6,500	6,500	6,500	6,500	6,500
Interest Short Term Debt	-	-	-	-	-
Natural Gas	6,000	6,200	6,200	6,500	6,500
Office Expense	1,525	1,830	2,030	2,030	2,030
Operating Leases - Equipment	170,000	170,000	175,000	175,000	175,000
Operating Leases - Office Equipment	1,800	2,000	2,000	2,500	2,500

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Street Department	**1,836,241**	**1,935,778**	**1,997,808**	**2,080,549**	**2,160,034**
Operating Expenses	**835,800**	**886,230**	**892,930**	**921,530**	**943,630**
Other Miscellaneous Supplies	1,500	1,750	1,750	1,800	2,000
Other Professional Services	10,000	12,000	13,000	14,500	16,000
Pest Control Services	375	400	400	400	400
Principal Short Term Debt	-	-	-	-	-
Radio Services	8,500	7,500	7,500	8,500	8,500
Repairs and Maintenance - Equipment	50,000	50,000	55,000	55,000	55,000
Repairs and Maintenance - Rail Road	13,500	14,500	15,500	17,500	18,500
Repairs and Maintenance - Roads & Bridges	15,000	15,000	15,000	15,000	15,000
Repairs and Maintenance of Buildings, Land and Imp	3,000	3,500	4,000	4,500	5,000
Repairs and Maintenance of Motor Vehicles	85,000	85,000	85,000	90,000	90,000
Rights-of-Way Grounds Maintenance	28,500	28,500	30,000	30,000	32,000
Road Construction & Maint Materials	80,000	90,000	95,000	100,000	100,000
Road Signs and Other Supplies	40,000	60,000	50,000	50,000	60,000
Safety Clothing and Supplies	4,000	3,500	3,500	3,500	3,500
Telephone and Internet	2,250	2,500	2,500	2,800	3,000
Tools and Supplies (<$100)	13,500	13,500	11,500	10,500	12,000
Travel & Training Expenses	6,050	5,950	5,950	5,950	6,150
Uniforms,Clothing, and Footwear	9,000	9,500	9,500	10,000	10,000
Street Expense Total	**1,836,241**	**1,935,778**	**1,997,808**	**2,080,549**	**2,160,034**

Police Department Budget Assumptions/Narrative:

- Salaries & benefits increased partially due to a city-wide 7.8% increase of health insurance and a city-wide increase of the retirement contribution factor (Tier 1 Employees approximately 3.3% and Tier 2 Employees approximately 4.4%).
- Operating Expenses:
  - Office expense increased due to combining the office expense, postage accounts, and small furniture accounts in all departments.
  - All travel and training expense accounts have been combined in all departments.
  - Computer / IT expense increased significantly due combining computer/IT expense account ($9,000) with computer software account ($1,000) and communication equipment account ($2,000).
  - Operating leases of motor vehicles increased due to adding another lease of five new vehicles (assuming 8 lease payments amounting to $21,600).
  - The equipment over $100 over $4,999.99 account includes the following purchases: $72,200 for upfitting the five new vehicles, $8,000 for guns (10 guns at $800 apiece), $10,000 for 20 tasers, and $11,000 for in car kits.
- Due to the purchase of the CenturyLink Building and the relocating of some city services, the police department will be able to relocate the detective's offices to the Bridge Builders Building (the former location of the Boys & Girls Club). This building will have a separate department number, 56310. This department number will be a sub-department of the Police department.

Summary

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Police Department	**3,369,299**	**3,508,160**	**3,664,290**	**3,831,919**	**4,008,144**
Salaries & Benefits	2,734,781	2,868,290	3,008,475	3,157,284	3,311,838
Operating Expenses	634,518	639,870	655,815	674,634	696,306
Detective Building (formerly Boys & Girls Club)	**10,000**	**10,200**	**10,404**	**10,612**	**10,824**
Operating Expenses	10,000	10,200	10,404	10,612	10,824
Police Expense Total	**3,379,299**	**3,518,360**	**3,674,694**	**3,842,531**	**4,018,968**

Detail

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Police Department	**3,369,299**	**3,508,160**	**3,664,290**	**3,831,919**	**4,008,144**
Salaries & Benefits	**2,734,781**	**2,868,290**	**3,008,475**	**3,157,284**	**3,311,838**
Compensated Absences	13,500	14,175	14,884	15,628	16,409
Employee Salaries	1,990,000	2,089,500	2,193,975	2,303,674	2,418,857
Hazardous Duty Pay	-	-	-	-	-
Health/Dental Insurance	274,756	288,493	302,918	318,064	333,967
Life Insurance	3,750	3,938	4,134	4,341	4,558
Longevity Pay	3,000	3,000	3,000	4,500	4,500
Overtime Pay	57,000	57,000	57,000	57,000	57,000
Retirement Contribution	156,500	164,325	172,541	181,168	190,227
Social Security/Medicare	156,825	164,437	172,429	180,936	189,747
Unemployment Insurance	1,450	1,523	1,599	1,679	1,762
Workmen's Compensation Insurance	78,000	81,900	85,995	90,295	94,809
Operating Expenses	**634,518**	**639,870**	**655,815**	**674,634**	**696,306**
Animal Control Misc Expense	1,000	1,000	1,000	1,000	1,000
Boats ($100 to $4,999.99)	1,900	1,900	1,900	1,900	1,900
Cellular Services	9,000	9,000	9,000	9,000	9,000
Computer/IT Expense	12,000	16,900	15,900	14,900	14,900
Electricity	10,000	10,000	10,000	10,000	10,000
Equipment ($100 to $4,999.99)	101,200	93,200	93,200	93,200	93,200
Expenditures Paid with Donations	750	750	750	750	750
Fuels and Lubricants	100,000	100,000	100,000	100,000	100,000
K-9 Expenses	1,500	2,500	2,500	2,500	2,500
Law Enforcement Misc Expense	18,500	15,000	15,000	15,000	15,000
Memberships and Dues Expense	1,000	1,000	1,000	1,000	1,000
Office Expense	15,200	10,700	11,700	11,800	11,800
Operating Leases - Motor Vehicles	127,500	127,500	127,500	127,500	127,500
Operating Leases - Office Equipment	2,150	2,150	2,150	2,150	2,150
Other Miscellaneous Supplies	7,000	7,000	7,000	7,000	7,000

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Police Department	**3,369,299**	**3,508,160**	**3,664,290**	**3,831,919**	**4,008,144**
Operating Expenses	**634,518**	**639,870**	**655,815**	**674,634**	**696,306**
Other Professional Services	161,318	177,450	195,195	214,714	236,186
Repairs and Maintenance of Buildings, Land and Imp	700	700	700	700	700
Repairs and Maintenance of Communication Equipme	1,500	1,500	1,500	1,500	1,500
Repairs and Maintenance of Motor Vehicles	15,000	11,000	9,000	9,000	9,000
Telephone and Internet	6,000	6,000	6,000	6,000	6,000
Travel & Training Expenses	14,100	17,220	17,220	17,220	17,220
Uniforms,Clothing, and Footwear	27,200	27,400	27,600	27,800	28,000
Detective Building (formerly Boys & Girls Club)	**10,000**	**10,200**	**10,404**	**10,612**	**10,824**
Operating Expenses	**10,000**	**10,200**	**10,404**	**10,612**	**10,824**
Cable Services	1,000	1,020	1,040	1,061	1,082
Electricity	7,000	7,140	7,283	7,428	7,577
Pest Control Services	250	255	260	265	271
Repairs and Maintenance of Buildings, Land and Imp	1,750	1,785	1,821	1,857	1,894
Police Expense Total	**3,379,299**	**3,518,360**	**3,674,694**	**3,842,531**	**4,018,968**

Fire Department Budget Assumptions/Narrative:

- Salaries & benefits increased partially due to a city-wide 7.8% increase of health insurance and a city-wide increase of the retirement contribution factor (Tier 1 Employees approximately 3.3% and Tier 2 Employees approximately 4.4%).
- Salaries & benefits have decreased due to moving the fire school trainer ($77,288.96) from the main fire department (56400) to the fire school department (56410).
- Operating Expenses:
  - Office expense increased due to combining the office expense, postage accounts, and small furniture accounts in all departments.
  - The increase in operating leases of equipment is related to new heart defibrillator/monitor leases.
  - The travel and training expense budget ($20,100) consists of funds for the following, but sometimes the fire department is able to conduct training in-house so the entire amounts are not budgeted, only a portion.
    - $12,500 for training courses (50 employees at $250 per employee).
    - $1,400 for meals ($56 per day for 5 days for 50 employees).
    - $25,000 for lodging (50 employees at $500 per employee).
    - $770 Chief's conference for two ($160 per person for registration fees & $225 per person for rooms and meals)
    - $600 Fire Marshall's conference for two ($75 per person for registration fees & $225 per person for rooms and meals)
  - Memberships and dues expenses increased due to the addition of the CAFC and training consorting at the Anniston Fire College.
  - Repairs and maintenance of buildings increased significantly due to the addition of $1,500 to waterproof a wall, $2,000 to replace tile and flooring, $1,050 to replace windows, $1,500 to replace kitchen counters, and $7,050 for lockers.
  - The equipment over $100 under $4,999.99 account increased due to the addition of $1,100 for a ram, $1,300 for cutters, $1,500 for spreaders, $600 for four batteries, and $10,000 for five chargers at approximately $2,000 apiece.
  - In the fire school, computer / IT expense increased $2,000 purchases of computer hardware.

Summary

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Fire Department	**3,343,149**	**3,488,200**	**3,649,048**	**3,743,248**	**3,922,477**
Salaries & Benefits	2,971,349	3,123,523	3,278,219	3,442,264	3,614,431
Operating Expenses	371,800	364,677	370,829	300,984	308,046
Fire School	**86,189**	**85,641**	**89,789**	**94,141**	**98,708**
Salaries & Benefits	77,289	81,153	85,211	89,471	93,945
Operating Expenses	8,900	4,488	4,578	4,669	4,763
Fire Expense Total	**3,429,338**	**3,573,841**	**3,738,836**	**3,837,389**	**4,021,184**

Detail

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Fire Department	**3,343,149**	**3,488,200**	**3,649,048**	**3,743,248**	**3,922,477**
Salaries & Benefits	**2,971,349**	**3,123,523**	**3,278,219**	**3,442,264**	**3,614,431**
Compensated Absences	13,000	13,650	14,333	15,049	15,802
Employee Salaries	2,195,000	2,304,750	2,419,988	2,540,987	2,668,036
Hazardous Duty Pay	-	-	-	-	-
Health/Dental Insurance	246,044	258,346	271,264	284,827	299,068
Life Insurance	3,700	3,885	4,079	4,283	4,497
Longevity Pay	21,000	25,500	25,500	27,000	28,500
Overtime Pay	2,000	2,000	2,000	2,000	2,000
Retirement Contribution	191,500	201,075	211,129	221,685	232,769
Social Security/Medicare	169,677	178,417	187,233	196,604	206,438
Unemployment Insurance	1,428	1,499	1,574	1,653	1,735
Workmen's Compensation Insurance	128,000	134,400	141,120	148,176	155,585

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Fire Department	**3,343,149**	**3,488,200**	**3,649,048**	**3,743,248**	**3,922,477**
Operating Expenses	**371,800**	**364,677**	**370,829**	**300,984**	**308,046**
Cellular Services	3,000	3,060	3,121	3,184	3,247
Cleaning & Janitorial Supplies	6,000	6,120	6,242	6,367	6,495
Computer/IT Expense	4,000	4,280	4,494	4,719	4,955
Drug & Medical Supplies	21,000	21,420	21,848	22,285	22,731
Electricity	29,000	29,580	30,172	30,775	31,391
Equipment ($100 to $4,999.99)	14,500	-	-	-	-
Expenditures Paid with Donations	-	-	-	-	-
Food and Food Servicing Supplies	-	-	-	-	-
Fuels and Lubricants	27,000	27,540	28,091	28,653	29,226
Groundskeeping Supplies	500	510	520	531	541
Interest Short Term Debt	4,850	3,500	1,800	-	-
Memberships and Dues Expense	4,100	4,182	4,266	4,351	4,438
Natural Gas	19,000	19,380	19,768	20,163	20,566
Office Expense	2,600	2,652	2,705	2,759	2,814
Operating Leases - Equipment	7,000	7,140	7,283	7,428	7,577
Other Miscellaneous Supplies	1,000	1,020	1,040	1,061	1,082
Other Professional Services	750	765	780	796	812
Pass Through Expenses	-	-	-	-	-
Pest Control Services	1,000	1,020	1,040	1,061	1,082
Principal Short Term Debt	121,100	125,000	128,000	55,000	57,000
Radio Services	3,300	3,366	3,433	3,502	3,572
Repair and Maintenance of Communications Equipme	1,000	1,020	1,040	1,061	1,082
Repairs and Maintenance - Equipment	3,000	3,060	3,121	3,184	3,247
Repairs and Maintenance of Buildings, Land and Imp	22,000	22,440	22,889	23,347	23,814
Repairs and Maintenance of Motor Vehicles	28,000	28,560	29,131	29,714	30,308
Safety Clothing and Supplies	6,000	6,120	6,242	6,367	6,495
Telephone and Internet	9,000	9,180	9,364	9,551	9,742
Test & Analysis	4,000	4,080	4,162	4,245	4,330
Travel & Training Expenses	20,100	20,502	20,912	21,330	21,757
Uniforms,Clothing, and Footwear	9,000	9,180	9,364	9,551	9,742

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Fire School	**86,189**	**85,641**	**89,789**	**94,141**	**98,708**
Salaries & Benefits	**77,289**	**81,153**	**85,211**	**89,471**	**93,945**
Employee Salaries	56,514	59,340	62,307	65,422	68,694
Health/Dental Insurance	8,800	9,240	9,702	10,187	10,696
Life Insurance	96	101	106	111	117
Retirement Contribution	4,900	5,145	5,402	5,672	5,956
Social Security/Medicare	4,323	4,540	4,766	5,005	5,255
Unemployment Insurance	30	31	33	34	36
Workmen's Compensation Insurance	2,625	2,757	2,894	3,039	3,191
Operating Expenses	**8,900**	**4,488**	**4,578**	**4,669**	**4,763**
Cellular Services	1,000	1,020	1,040	1,061	1,082
Computer/IT Expense	5,000	510	520	531	541
Food and Food Servicing Supplies	150	153	156	159	162
Memberships and Dues Expense	200	204	208	212	216
Office Expense	250	255	260	265	271
Other Miscellaneous Supplies	100	102	104	106	108
Other Professional Services	-	-	-	-	-
Repairs and Maintenance of Buildings, Land and Imp	200	204	208	212	216
Travel & Training Expenses	2,000	2,040	2,081	2,122	2,165
Fire Expense Total	**3,429,338**	**3,573,841**	**3,738,836**	**3,837,389**	**4,021,184**

Parks & Recreation Department Budget Assumptions/Narrative:

- Salaries & benefits increased partially due to a city-wide 7.8% increase of health insurance and a city-wide increase of the retirement contribution factor (Tier 1 Employees approximately 3.3% and Tier 2 Employees approximately 4.4%).
- Operating Expenses:
  - Office expense increased due to combining the office expense, postage accounts, and small furniture accounts in all departments.
  - All travel and training expense accounts have been combined in all departments.
  - In the Parks & Recreation – Main department, computer / IT expense increased due combining computer/IT expense account ($2,100) with computer hardware account ($500).
  - In the Parks & Recreation – Main department, other professional services $2,500 due to background check services for coaches of all sports.
  - In the Parks & Recreation – Main department, operating leases of office equipment increased due to the new copier lease.
  - In the Parks & Recreation – Main department, operating leases of equipment increased $1,500 due to adding a mower lease.
  - There was a $5,000 increase to the telephone and internet line for the Civic Center portion of the telephone & data project.
- In fiscal year 2016, all expenses formally recorded in the Armory department number (56602) will be recorded in the Boys & Girls Club department number (56718) due to the Boys & Girls Club move from the Bridge Builders building to the Armory.
- To simplify the general ledger, all of the sports leagues have been combined into one department number (56610).
- Department number 56620 has been added to the general ledger to record activities related to the new splash pad.
  - Salaries and benefits related to the splash pad assume that a new manager will not be hired. Rather, one or more employees currently employed in the parks and recreation department will serve as the seasonal manager(s). In addition to the manager(s), there will be four seasonal part time employees hired totaling $36,593.46.
  - Operating expenses related to the splash pad assumes a test and analysis expense derived from assuming a cost of $70 per every two weeks, office expenses for arm bands ($250), office supplies ($500), and first aid supplies ($250), cleaning and janitorial supplies assuming $125 per month for five months, and electricity expense of $1,200 per month for five months.

Summary

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Parks & Recreation - Main	**684,939**	**709,621**	**735,760**	**757,263**	**791,839**
Salaries & Benefits	434,495	455,923	478,424	503,663	528,470
Operating Expenses	250,444	253,697	257,336	253,600	263,369
Civic Center	**146,129**	**151,894**	**160,498**	**167,854**	**174,578**
Salaries & Benefits	116,379	122,144	128,198	134,554	141,228
Operating Expenses	29,750	29,750	32,300	33,300	33,350
19th Street Recreation Building	**8,000**	**8,000**	**8,000**	**8,000**	**8,000**
Operating Expenses	8,000	8,000	8,000	8,000	8,000
Ernest White Recreation Building	**8,100**	**8,200**	**8,200**	**8,200**	**8,300**
Operating Expenses	8,100	8,200	8,200	8,200	8,300
Lakeside Park	**83,541**	**86,218**	**89,529**	**92,980**	**96,079**
Salaries & Benefits	53,541	56,218	59,029	61,980	65,079
Operating Expenses	30,000	30,000	30,500	31,000	31,000
Senior Center	**178,515**	**185,681**	**193,152**	**201,094**	**209,826**
Salaries & Benefits	143,855	150,913	158,324	166,106	174,276
Operating Expenses	34,660	34,768	34,828	34,988	35,550
Sports Leagues	**679,502**	**700,941**	**731,179**	**754,783**	**783,416**
Salaries & Benefits	385,926	404,604	425,830	446,421	468,043
Operating Expenses	293,576	296,338	305,349	308,361	315,373
Splash Pad	**51,885**	**54,034**	**56,282**	**58,634**	**61,093**
Salaries & Benefits	37,060	38,913	40,858	42,901	45,046
Operating Expenses	14,825	15,122	15,424	15,732	16,047
Parks & Recreation Expense Total	**1,840,611**	**1,904,590**	**1,982,599**	**2,048,807**	**2,133,131**

Detail

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Parks & Recreation - Main	**684,939**	**709,621**	**735,760**	**757,263**	**791,839**
Salaries & Benefits	**434,495**	**455,923**	**478,424**	**503,663**	**528,470**
Compensated Absences	2,000	2,100	2,205	2,315	2,431
Employee Salaries	316,000	331,800	348,390	365,810	384,100
Health/Dental Insurance	52,600	55,230	57,992	60,891	63,936
Life Insurance	800	840	882	926	972
Longevity Pay	1,500	1,500	1,500	3,000	3,000
Overtime Pay	4,000	4,000	4,000	4,000	4,000
Retirement Contribution	25,700	26,985	28,334	29,751	31,239
Social Security/Medicare	24,595	25,803	27,073	28,520	29,919
Unemployment Insurance	300	315	331	347	365
Workmen's Compensation Insurance	7,000	7,350	7,718	8,103	8,509
Operating Expenses	**250,444**	**253,697**	**257,336**	**253,600**	**263,369**
Cellular Services	2,400	2,450	2,500	2,500	2,500
Cleaning & Janitorial Supplies	10,000	10,000	10,500	10,500	10,500
Computer/IT Expense	2,600	2,600	2,700	2,800	3,000
Electricity	122,000	123,500	124,000	124,500	125,000
Equipment ($100 to $4,999.99)	5,000	5,000	5,000	5,000	5,000
Fuels and Lubricants	21,500	22,000	22,500	23,000	23,500
Groundskeeping Supplies	5,500	5,500	5,750	5,750	6,000
Interest Short Term Debt					
Memberships and Dues Expense	1,020	1,020	1,050	1,050	1,100
Natural Gas	5,500	5,750	6,000	6,000	6,000
Office Expense	6,700	6,900	7,000	7,150	7,250
Operating Leases - Equipment	16,500	16,500	16,500	18,000	18,000
Other Miscellaneous Supplies	1,500	1,500	1,500	1,500	1,500
Other Professional Services	6,500	7,000	7,000	-	7,500

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Parks & Recreation - Main	**684,939**	**709,621**	**735,760**	**757,263**	**791,839**
Operating Expenses	**250,444**	**253,697**	**257,336**	**253,600**	**263,369**
Pest Control Services	474	462	451	489	477
Principal Short Term Debt					
Repairs and Maintenance of Buildings, Land and Imp	3,000	3,000	3,150	3,150	3,200
Repairs and Maintenance of Motor Vehicles	1,000	1,000	1,000	1,000	1,000
Safety Clothing and Supplies	2,000	2,000	2,200	2,400	2,500
Special Events	18,000	18,000	18,000	18,000	18,000
Telephone and Internet	13,250	13,515	13,785	14,061	14,342
Tools and Supplies (<$100)	2,000	2,000	2,250	2,250	2,500
Travel & Training Expenses					
Uniforms, Clothing, and Footwear	3,500	3,500	4,000	4,000	4,000
Vehicle Accessories ($100 to $4,999.99)	500	500	500	500	500
Civic Center	**146,129**	**151,894**	**160,498**	**167,854**	**174,578**
Salaries & Benefits	**116,379**	**122,144**	**128,198**	**134,554**	**141,228**
Compensated Absences	2,000	2,100	2,205	2,315	2,431
Employee Salaries	93,500	98,175	103,084	108,238	113,650
Health/Dental Insurance	5,500	5,775	6,064	6,367	6,685
Life Insurance	100	105	110	116	122
Overtime Pay	1,000	1,000	1,000	1,000	1,000
Retirement Contributions	4,000	4,200	4,410	4,631	4,862
Social Security/Medicare	7,229	7,587	7,962	8,357	8,771
Unemployment Insurance	150	158	165	174	182
Workmen's Compensation Insurance	2,900	3,045	3,197	3,357	3,525
Operating Expenses	**29,750**	**29,750**	**32,300**	**33,300**	**33,350**
Operating Expense - Office Equipment	1,000	1,000	1,000	1,000	1,000
Pest Control Services	750	750	750	750	750
Repairs and Maintenance of Buildings, Land and Imp	22,500	22,500	25,000	25,000	25,000
Repairs and Maintenance of Motor Vehicles	500	500	550	550	600
Weight Room Equipment ($100 to $4,999.99)	5,000	5,000	5,000	6,000	6,000

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
19th Street Recreation Building	**8,000**	**8,000**	**8,000**	**8,000**	**8,000**
Operating Expenses	**8,000**	**8,000**	**8,000**	**8,000**	**8,000**
Electricity	4,000	4,000	4,000	4,000	4,000
Natural Gas	1,500	1,500	1,500	1,500	1,500
Pest Control Services	500	500	500	500	500
Repairs and Maintenance of Buildings, Land and Imp	2,000	2,000	2,000	2,000	2,000
Ernest White Recreation Building	**8,100**	**8,200**	**8,200**	**8,200**	**8,300**
Operating Expenses	**8,100**	**8,200**	**8,200**	**8,200**	**8,300**
Electricity	3,600	3,700	3,700	3,700	3,800
Natural Gas	2,000	2,000	2,000	2,000	2,000
Pest Control Services	500	500	500	500	500
Repairs and Maintenance of Buildings, Land and Imp	2,000	2,000	2,000	2,000	2,000
Lakeside Park	**83,541**	**86,218**	**89,529**	**92,980**	**96,079**
Salaries & Benefits	**53,541**	**56,218**	**59,029**	**61,980**	**65,079**
Employee Salaries	47,567	49,945	52,443	55,065	57,818
Social Security/Medicare	3,639	3,821	4,012	4,212	4,423
Unemployment Insurance	90	95	99	104	109
Workmen's Compensation Insurance	2,245	2,357	2,475	2,599	2,729
Operating Expenses	**30,000**	**30,000**	**30,500**	**31,000**	**31,000**
Repairs and Maintenance of Buildings, Land and Imp	12,500	12,500	12,500	13,000	13,000
Repairs and Maintenance of Park Playground Equipme	17,500	17,500	18,000	18,000	18,000
Senior Center	**178,515**	**185,681**	**193,152**	**201,094**	**209,826**
Salaries & Benefits	**143,855**	**150,913**	**158,324**	**166,106**	**174,276**
Compensated Absences	1,000	1,050	1,103	1,158	1,216
Employee Salaries	99,000	103,950	109,148	114,605	120,335
Health/Dental Insurance	22,700	23,835	25,027	26,278	27,592
Life Insurance	300	315	331	347	365

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Senior Center	**178,515**	**185,681**	**193,152**	**201,094**	**209,826**
Salaries & Benefits	**143,855**	**150,913**	**158,324**	**166,106**	**174,276**
Longevity Pay	1,500	1,500	1,500	1,500	1,500
Overtime Pay	1,000	1,000	1,000	1,000	1,000
Retirement Contribution	8,000	8,400	8,820	9,261	9,724
Social Security/Medicare	7,765	8,143	8,541	8,959	9,397
Unemployment Insurance	90	95	99	104	109
Workmen's Compensation Insurance	2,500	2,625	2,756	2,894	3,039
Operating Expenses	**34,660**	**34,768**	**34,828**	**34,988**	**35,550**
Cable Services	600	600	600	650	650
Cleaning & Janitorial Supplies	2,500	2,500	2,500	2,500	2,500
Computer/IT Expense	1,000	1,000	1,000	1,000	1,000
Electricity	9,500	9,500	9,500	9,500	10,000
Food and Food Servicing Supplies	2,000	2,000	2,000	2,000	2,000
Fuels and Lubricants	4,000	4,000	4,000	4,000	4,000
Interest Short Term Debt	-	-	-	-	-
Operating Leasing - Office Equipment	2,910	2,968	3,028	3,088	3,150
Other Miscellaneous Supplies	1,500	1,500	1,500	1,500	1,500
Pest Control Services	400	450	450	500	500
Principal Short Term Debt	-	-	-	-	-
Repairs and Maintenance - Office Equipment	-	-	-	-	-
Repairs and Maintenance of Buildings, Land and Imp	5,000	5,000	5,000	5,000	5,000
Repairs and Maintenance of Motor Vehicles	750	750	750	750	750
Small Equipment & Furniture <$100	2,500	2,500	2,500	2,500	2,500
Telephone and Internet	2,000	2,000	2,000	2,000	2,000
Sports Leagues	**679,502**	**700,941**	**731,179**	**754,783**	**783,416**
Salaries & Benefits	**385,926**	**404,604**	**425,830**	**446,421**	**468,043**
Employee Salaries	281,000	295,050	309,803	325,293	341,557
Health/Dental Insurance	42,000	44,100	46,305	48,620	51,051

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Sports Leagues	**679,502**	**700,941**	**731,179**	**754,783**	**783,416**
Salaries & Benefits	**385,926**	**404,604**	**425,830**	**446,421**	**468,043**
Life Insurance	600	630	662	695	729
Longevity Pay	-	-	1,500	1,500	1,500
Overtime Pay	11,500	11,500	11,500	11,500	11,500
Retirement Contributions	17,500	18,375	19,294	20,258	21,271
Social Security/Medicare	22,376	23,451	24,694	25,879	27,124
Unemployment Insurance	450	473	496	521	547
Workmen's Compensation Insurance	10,500	11,025	11,576	12,155	12,763
Operating Expenses	**293,576**	**296,338**	**305,349**	**308,361**	**315,373**
Contract Labor - Sports Leagues	69,300	70,000	72,700	73,100	74,600
Food and Food Servicing Supplies	60,000	60,000	60,000	60,000	60,000
General Liability Insurance	3,400	3,500	3,600	3,600	3,700
Other Miscellaneous Supplies	19,300	19,500	20,200	20,300	20,700
Pest Control Services	576	588	599	611	623
Repairs and Maintenance - Equipment	920	950	1,000	1,000	1,000
Repairs and Maintenance of Buildings, Land and Imp	23,580	23,800	24,750	25,000	25,500
Sport Materials & Equipment	41,750	42,000	44,000	44,750	46,250
Uniforms, Clothing, and Footwear	74,750	76,000	78,500	80,000	83,000
Splash Pad	**51,885**	**54,034**	**56,282**	**58,634**	**61,093**
Salaries & Benefits	**37,060**	**38,913**	**40,858**	**42,901**	**45,046**
Employee Salaries	31,500	33,075	34,729	36,465	38,288
Social Security/Medicare	2,410	2,530	2,657	2,790	2,929
Unemployment Insurance	150	158	165	174	182
Workmen's Compensation Insurance	3,000	3,150	3,308	3,473	3,647
Operating Expenses	**14,825**	**15,122**	**15,424**	**15,732**	**16,047**
Chemicals for Treatment of Water	5,000	5,100	5,202	5,306	5,412
Cleaning & Janitorial Supplies	625	638	650	663	677

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Operating Expenses	**14,825**	**15,122**	**15,424**	**15,732**	**16,047**
Electricity	6,000	6,120	6,242	6,367	6,495
Office Expense	1,000	1,020	1,040	1,061	1,082
Repairs and Maintenance - Equipment	500	510	520	531	541
Repairs and Maintenance of Buildings, Land and Imp	500	510	520	531	541
Test & Analysis	700	714	728	743	758
Uniforms, Clothing, and Footwear	500	510	520	531	541
Parks & Recreation Expense Total	**1,840,611**	**1,904,590**	**1,982,599**	**2,048,807**	**2,133,131**

Agency Appropriation Budget Assumptions/Narrative:

- Due to the dissolution of the agreement with the ASCPA, the City will be conducting all animal control activity in-house. Therefore, we have deemed it necessary to move the accounting of activities to a separate fund (Fund 08). Therefore, there will be no budget recorded in the accounts that begin with "01-56701" with the exception of the General Fund's $35,000 appropriation to the Animal Control Fund.
- Due to the new CEPA agreement with the Pell City School System, we have added accounts that will account for 50% of all CEPA building maintenance and utility expenses.
- Due to the selling of the old Chamber building, all of the maintenance and utility expenses formally recorded in the "01-56705" accounts are now zero.
- For the fiscal year 2016, the Pell City Chamber has requested $75,000. The Council has decided to lower that amount to $40,000, a $10,000 increase from the prior year. In addition to the $40,000 base appropriation, the City will contribute $5,000 for the block party and $3,500 for the Toughman race; therefore the total appropriated amount is $48,500.
- For the fiscal year 2016, the YWCA's appropriated amount is $2,000, a $1,000 increase from fiscal year 2015.
- The Imagination Library has requested an appropriation amounting to $2,000 more than last year. The Council has decided not to raise their appropriation and to keep it consistent with prior years.
- In fiscal year 2016, all expenses formally recorded in the Armory department number (56602) will be recorded in the Boys & Girls Club department number (56718) due to the Boys & Girls Club move from the Bridge Builders building to the Armory.
- The DARE Board has requested an appropriation amounting to $5,000 more than last year. The Council has decided not to raise their appropriation and to keep it consistent with prior years.
- In this budget, a new agency has been added. Council of the Arts requested an appropriation in the amount of $4,500. The Council has decided to grant an appropriation in the amount of $1,500.

Summary

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Alabama Bass Trail	-	-	-	-	-
Operating Expenses	-	-	-	-	-
American Red Cross	2,500	2,500	2,500	2,500	2,500
Operating Expenses	2,500	2,500	2,500	2,500	2,500
Animal Shelter	35,000	35,000	35,000	35,000	35,000
Operating Expenses	35,000	35,000	35,000	35,000	35,000
Capital Expenditures	-	-	-	-	-
Boys & Girls Club (now located in the Armory Building)	42,100	42,100	43,100	43,100	44,100
Operating Expenses	42,100	42,100	43,100	43,100	44,100
CEPA Center	118,680	120,354	122,061	123,802	125,578
Operating Expenses	118,680	120,354	122,061	123,802	125,578
Capital Expenditures					
Council of the Arts	1,500	2,500	2,500	2,500	2,500
Operating Expenses	1,500	2,500	2,500	2,500	2,500
DARE	10,000	10,000	10,000	10,000	10,000
Operating Expenses	10,000	10,000	10,000	10,000	10,000
Imagination Library	2,000	2,000	2,000	2,000	2,000
Operating Expenses	2,000	2,000	2,000	2,000	2,000
JBS Mental Health Agency	10,500	10,500	10,500	10,500	10,500
Operating Expenses	10,500	10,500	10,500	10,500	10,500
Kid One	3,500	3,500	3,500	3,500	3,500
Operating Expenses	3,500	3,500	3,500	3,500	3,500

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Love Pantry	7,200	7,200	7,200	7,200	7,200
Operating Expenses	7,200	7,200	7,200	7,200	7,200
Pell City Chamber	48,500	48,500	48,500	48,500	48,500
Operating Expenses	48,500	48,500	48,500	48,500	48,500
Capital Expenditures	-	-	-	-	-
St Clair County Airport Authority	15,000	15,000	15,000	15,000	15,000
Operating Expenses	15,000	15,000	15,000	15,000	15,000
St Clair County Children's Advocacy Council	4,000	4,000	4,000	4,000	4,000
Operating Expenses	4,000	4,000	4,000	4,000	4,000
St Clair County EDC	58,000	58,000	58,000	58,000	58,000
Operating Expenses	58,000	58,000	58,000	58,000	58,000
St Clair County EMA	2,030	2,030	2,030	2,030	2,030
Operating Expenses	2,030	2,030	2,030	2,030	2,030
St Clair County Juvenile Detention Center	37,000	37,000	37,000	37,000	37,000
Operating Expenses	37,000	37,000	37,000	37,000	37,000
St Clair County Soil & Water Conservation	3,000	3,000	3,000	3,000	3,000
Operating Expenses	3,000	3,000	3,000	3,000	3,000
The Children's Place	4,000	4,000	4,000	4,000	4,000
Operating Expenses	4,000	4,000	4,000	4,000	4,000
United Way	1,100	1,100	1,100	1,100	1,100
Operating Expenses	1,100	1,100	1,100	1,100	1,100
YWCA	2,000	1,000	1,000	1,000	1,000
Operating Expenses	2,000	1,000	1,000	1,000	1,000
Agency Appropriation Expense Total	407,610	409,284	411,991	413,732	416,508

Detail

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Alabama Bass Trail	**-**	**-**	**-**	**-**	**-**
Operating Expenses	**-**	**-**	**-**	**-**	**-**
Appropriations - Alabama Bass Trail	-	-	-	-	-
American Red Cross	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**
Operating Expenses	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**
Appropriations - American Red Cross	2,500	2,500	2,500	2,500	2,500
Animal Shelter	**35,000**	**35,000**	**35,000**	**35,000**	**35,000**
Operating Expenses	**35,000**	**35,000**	**35,000**	**35,000**	**35,000**
Appropriations - Animal Shelter	35,000	35,000	35,000	35,000	35,000
Fuels and Lubricants	-	-	-	-	-
Pest Control Services	-	-	-	-	-
Repairs and Maintenance of Buildings, Land and Imp	-	-	-	-	-
Capital Expenditures	**-**	**-**	**-**	**-**	**-**
Improvements ($5,000 and above)	-	-	-	-	-
Boys & Girls Club (now located in the Armory Building)	**42,100**	**42,100**	**43,100**	**43,100**	**44,100**
Operating Expenses	**42,100**	**42,100**	**43,100**	**43,100**	**44,100**
Appropriations - Boys & Girls Club	17,000	17,000	17,000	17,000	17,000
Cable Services	1,000	1,000	1,000	1,000	1,000
Electricity	18,000	18,000	19,000	19,000	20,000
Natural Gas	100	100	100	100	100
Pest Control Services	1,000	1,000	1,000	1,000	1,000
Repairs and Maintenance of Buildings, Land and Imp	5,000	5,000	5,000	5,000	5,000

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
CEPA Center	**118,680**	**120,354**	**122,061**	**123,802**	**125,578**
Operating Expenses	**118,680**	**120,354**	**122,061**	**123,802**	**125,578**
Appropriations - CEPA	25,000	25,000	25,000	25,000	25,000
Electricity	76,000	77,520	79,070	80,652	82,265
Insurance on Buildings/Contents	5,000	5,000	5,000	5,000	5,000
Other Miscellaneous Supplies	4,080	4,162	4,245	4,330	4,416
Repairs and Maintenance of Buildings, Land and Imp	5,000	5,000	5,000	5,000	5,000
Telephone and Internet	3,600	3,672	3,745	3,820	3,897
Capital Expenditures					
Equipment ($5,000 and above)					
Council of the Arts	**1,500**	**2,500**	**2,500**	**2,500**	**2,500**
Operating Expenses	**1,500**	**2,500**	**2,500**	**2,500**	**2,500**
Requested Council of the Arts	1,500	2,500	2,500	2,500	2,500
DARE	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**
Operating Expenses	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**
Appropriations - DARE Program	10,000	10,000	10,000	10,000	10,000
Imagination Library	**2,000**	**2,000**	**2,000**	**2,000**	**2,000**
Operating Expenses	**2,000**	**2,000**	**2,000**	**2,000**	**2,000**
Appropriations - Imagination Library	2,000	2,000	2,000	2,000	2,000
JBS Mental Health Agency	**10,500**	**10,500**	**10,500**	**10,500**	**10,500**
Operating Expenses	**10,500**	**10,500**	**10,500**	**10,500**	**10,500**
Appropriations - JBS Mental Health	10,500	10,500	10,500	10,500	10,500
Kid One	**3,500**	**3,500**	**3,500**	**3,500**	**3,500**
Operating Expenses	**3,500**	**3,500**	**3,500**	**3,500**	**3,500**
Appropriations - Kid One	3,500	3,500	3,500	3,500	3,500

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Love Pantry	**7,200**	**7,200**	**7,200**	**7,200**	**7,200**
Operating Expenses	**7,200**	**7,200**	**7,200**	**7,200**	**7,200**
Appropriations - Love Pantry	7,200	7,200	7,200	7,200	7,200
Pell City Chamber	**48,500**	**48,500**	**48,500**	**48,500**	**48,500**
Operating Expenses	**48,500**	**48,500**	**48,500**	**48,500**	**48,500**
Appropriations - Chamber	48,500	48,500	48,500	48,500	48,500
Electricity	-	-	-	-	-
Pest Control Services	-	-	-	-	-
Repairs and Maintenance of Buildings, Land and Imp	-	-	-	-	-
Capital Expenditures	**-**	**-**	**-**	**-**	**-**
Improvements ($5,000 and above)	-	-	-	-	-
St Clair County Airport Authority	**15,000**	**15,000**	**15,000**	**15,000**	**15,000**
Operating Expenses	**15,000**	**15,000**	**15,000**	**15,000**	**15,000**
Appropriations - St Clair County Airport Authority	15,000	15,000	15,000	15,000	15,000
St Clair County Children's Advocacy Council	**4,000**	**4,000**	**4,000**	**4,000**	**4,000**
Operating Expenses	**4,000**	**4,000**	**4,000**	**4,000**	**4,000**
Appropriations - St Clair Childrens Advocacy Counc	4,000	4,000	4,000	4,000	4,000
St Clair County EDC	**58,000**	**58,000**	**58,000**	**58,000**	**58,000**
Operating Expenses	**58,000**	**58,000**	**58,000**	**58,000**	**58,000**
Appropriations - St Clair Economic Develop Council	58,000	58,000	58,000	58,000	58,000
St Clair County EMA	**2,030**	**2,030**	**2,030**	**2,030**	**2,030**
Operating Expenses	**2,030**	**2,030**	**2,030**	**2,030**	**2,030**
Appropriations - St Clair EMA	2,030	2,030	2,030	2,030	2,030

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
St Clair County Juvenile Detention Center	**37,000**	**37,000**	**37,000**	**37,000**	**37,000**
Operating Expenses	**37,000**	**37,000**	**37,000**	**37,000**	**37,000**
Appropriations - St Clair Juvenile Center	37,000	37,000	37,000	37,000	37,000
St Clair County Soil & Water Conservation	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**
Operating Expenses	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**
Appropriations - St Clair Soil & Water Conserv	3,000	3,000	3,000	3,000	3,000
The Children's Place	**4,000**	**4,000**	**4,000**	**4,000**	**4,000**
Operating Expenses	**4,000**	**4,000**	**4,000**	**4,000**	**4,000**
Appropriations - The Children's Place	4,000	4,000	4,000	4,000	4,000
United Way	**1,100**	**1,100**	**1,100**	**1,100**	**1,100**
Operating Expenses	**1,100**	**1,100**	**1,100**	**1,100**	**1,100**
Appropriations - United Way	1,100	1,100	1,100	1,100	1,100
YWCA	**2,000**	**1,000**	**1,000**	**1,000**	**1,000**
Operating Expenses	**2,000**	**1,000**	**1,000**	**1,000**	**1,000**
Appropriations - YWCA	2,000	1,000	1,000	1,000	1,000
Agency Appropriation Expense Total	**407,610**	**409,284**	**411,991**	**413,732**	**416,508**
Net (Income) Loss	**(551,763)**	**(480,741)**	**(686,079)**	**(691,307)**	**(484,926)**

General Fund Capital Budget

Five Year Plan – FY 2016

Capital Expenditure Budget Assumptions/Narrative:

- In fiscal year 2016, capital expenditures have been removed from the general fund (01) and will now be recorded in Fund 20, the capital improvements fund.

Administration

- In fiscal year 2016, there are two IT related capital items totaling $40,000.
  - $20,000 for IT upgrades at the Municipal Complex
  - $20,000 for a firewall & wireless project
- In fiscal year 2016, there is $20,000 related to purchasing a new vehicle for Administration.

Library

- None

Street

- In fiscal year 2016, there are the following capital items.
  - $99,884 for the Cogswell Streetscape TAP Grant Match
  - $100,000 for various drainage projects
  - $27,000 for replacing the roof of the outside storage building
  - $15,000 for replacing the roof of the parts room
  - $10,000 is budgeted for railroad infrastructure improvements
  - $12,500 for an air compressor for a wrecker/fuel truck

Street (continued)

- $8,500 for a pole barn
- $30,000 for a new F250

- In fiscal year 2017, there are the following capital items.
  - $20,000 to replace the two zero turn mowers that cut right-a-ways & building grounds,
  - $8,500 for a Kubota 4x4 for liter pickup & for weed killer pump to spray right-a-ways,
  - $18,000 to buy an asphalt milling attachment for fixing pot holes & utility cut outs, and
  - $200,000 buys a tri-axle dump truck.
  - $1,75 million dollars - $3.5 million dollars for paving to be allocated evenly over two years
  - $127,500 for various drainage projects
  - $17,000 is budgeted for railroad infrastructure improvements.
  - $55,000 related to engineering costs related to the infrastructure improvement projects
- In fiscal year 2018, there are the following capital items.
  - $85,000 motor vehicle request to purchase two pickups, one 4x4 and one extended cab truck.
  - $127,500 for various drainage projects
  - $18,500 is budgeted for railroad infrastructure improvements.
  - $55,000 related to engineering costs related to the infrastructure improvement projects.
- In fiscal year 2019, there are the following capital items.
  - $40,000 motor vehicle request to purchase one extended cab truck.
  - $137,500 for various drainage projects
  - $20,000 is budgeted for railroad infrastructure improvements.
  - $60,000 related to engineering costs related to the infrastructure improvement projects.
- In fiscal year 2020, there are the following capital items.
  - $135,000 to purchase one small tandem dump truck.
  - $137,500 for various drainage projects
  - $20,000 is budgeted for railroad infrastructure improvements.
  - $60,000 related to engineering costs related to the infrastructure improvement projects.

Police

- In fiscal year 2016, there is $20,000 for a vehicle.
- In fiscal year 2017, there is $30,000 for a vehicle.
- In fiscal year 2018, there is $20,000 for a vehicle.
- In fiscal year 2019, there is $20,000 for a vehicle.
- In fiscal year 2020, there is $20,000 for a vehicle.

Fire

- In fiscal year 2016, there are two improvement requests.
  - $10,000 repair to Station 2 apron
  - $40,000 for replacement of Station 4's roof
- In fiscal year 2016, there is $9,000 for fire hose replacement and change out.
- In fiscal year 2016, there is $20,000 related to renovation of a classroom for the Fire School.
- In fiscal year 2017, there is an equipment request of $7,800 for fire hose replacement and change out.
- In fiscal year 2018, there is an equipment request of $7,800 for fire hose replacement and change out.
- In fiscal year 2019, there is an equipment request of $7,800 for fire hose replacement and change out.
- In fiscal year 2020, there is an equipment request of $7,800 for fire hose replacement and change out.

Parks & Recreation

- In fiscal year 2016, there are the following capital items.
  - $170,000 for the large feature at the splash pad
  - $130,000 council approved splash pad in-kind construction (carried forward from prior year)
  - $35,000 to build pavilions at the splash pad
  - $25,000 has been carried forward from prior year to be used for in-kind construction expenses at Glenn City Park (also a LWCF grant match)
  - $85,950 is to be used for Glenn City Sidewalk/Pedestrian Improvements Grant Match.
  - $28,700 to move forward with further environmental studies at Avondale Mills Park that are require to conduct land improvement activities
  - $8,000 resurfacing the tennis courts
  - $25,000 for the senior building renovation or addition

Parks & Recreation (continued)

- In fiscal year 2017, there is a land improvement request of $9,660 to build new pavilions at Kid's Castle in Lakeside Park. There are three improvement request related to the sports complex: $83,000 for LED Lights, $90,000 for new tennis courts, and $12,453 for a new fence. There is also an equipment request in the amount of $15,000 for a new in-field machine.
- In fiscal year 2018, there is a request for resurfacing the tennis courts in the amount of $8,000.
- In fiscal year 2019, there is a request for resurfacing the tennis courts in the amount of $8,000. Also, there is a request for $45,000 for various pieces of equipment at the sports complex.
- In fiscal year 2020, there is a request for resurfacing the tennis courts in the amount of $8,000.

Summary

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Administration	40,000	36,645	-	-	-
Municipal Complex - Administration	20,000	-	-	-	-
Library (allocating 4 months to Dept 56130 - Municipal (	-	-	-	-	-
Street Department	302,884	2,196,000	286,000	257,500	352,500
Police Department	20,000	86,940	20,000	20,000	20,000
Fire Department	59,000	7,800	7,800	7,800	7,800
Fire School	20,000	-	-	-	-
Parks & Recreation - Main	-	-	-	-	-
Civic Center	-	-	-	-	-
Community Center / Armory	-	-	-	-	-
19th Street Recreation Building	85,950				
Ernest White Recreation Building	25,000	-	-	-	-
Avondale Mills Park	28,700				
Lakeside Park	-	9,660	-	-	-
Senior Center	25,000	-	-	-	-
Sports Leagues	-	385,888	8,000	53,000	8,000
Splash Pad	335,000	-	-	-	-
Boys & Girls Club (now located in the Armory Building)	-	-	-	-	-
Capital Expenditure Total	961,534	2,722,933	321,800	338,300	388,300

Detail

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Administration	**40,000**	**36,645**	**-**	**-**	**-**
Capital Expenditures	**40,000**	**36,645**	**-**	**-**	**-**
Motor Vehicles ($5,000 and above)	20,000				
Software ($5,000 and above)	20,000	36,645	-	-	-
Municipal Complex - Administration	**20,000**	**-**	**-**	**-**	**-**
Capital Expenditures	**20,000**	**-**	**-**	**-**	**-**
Computer Equipment ($5,000 and above)	20,000	-	-	-	-
Library (allocating 4 months to Dept 56130 - Municipal (	**-**	**-**	**-**	**-**	**-**
Capital Expenditures	**-**	**-**	**-**	**-**	**-**
Improvements ($5,000 and above)	-	-	-	-	-
Office Equipment ($5,000 and above)	-	-	-	-	-
Street Department	**302,884**	**2,196,000**	**286,000**	**257,500**	**352,500**
Capital Expenditures	**302,884**	**2,196,000**	**286,000**	**257,500**	**352,500**
Building ($5,000 and above)	8,500	-	-	-	-
Equipment ($5,000 and above)	12,500	246,500	-	-	135,000
Improvements ($5,000 and above)	42,000	-	-	-	-
Infrastructure - Construction Cost - Drainage Syst	100,000	127,500	127,500	137,500	137,500
Infrastructure - Construction Cost - Lighting Syst	-	-	-	-	-
Infrastructure - Construction Cost - Rail Road	10,000	17,000	18,500	20,000	20,000
Infrastructure - Construction Cost - Streets & Roa	99,884	1,750,000	-	-	-
Infrastructure - Other than Constr Cost - Street	-	55,000	55,000	60,000	60,000
Motor Vehicles ($5,000 and above)	30,000	-	85,000	40,000	-
Police Department	**20,000**	**86,940**	**20,000**	**20,000**	**20,000**
Capital Expenditures	**20,000**	**86,940**	**20,000**	**20,000**	**20,000**
Equipment ($5,000 and above)	-	-	-	-	-
Improvements ($5,000 and above)	-	-	-	-	-
Motor Vehicles ($5,000 and above)	20,000	30,000	20,000	20,000	20,000
Office Equipment ($5,000 and above)	-	20,295	-	-	-
Software ($5,000 and above)	-	36,645	-	-	-

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Fire Department	**59,000**	**7,800**	**7,800**	**7,800**	**7,800**
Capital Expenditures	**59,000**	**7,800**	**7,800**	**7,800**	**7,800**
Equipment ($5,000 and above)	9,000	7,800	7,800	7,800	7,800
Improvements ($5,000 and above)	50,000	-	-	-	-
Motor Vehicles ($5,000 and above)	-	-	-	-	-
Fire School	**20,000**	**-**	**-**	**-**	**-**
Capital Expenditures	**20,000**	**-**	**-**	**-**	**-**
Computer Equipment ($5,000 and above)	-				
Improvements ($5,000 and above)	20,000	-	-	-	-
Parks & Recreation - Main	**-**	**-**	**-**	**-**	**-**
Capital Expenditures	**-**	**-**	**-**	**-**	**-**
Improvements ($5,000 and above)	-	-	-	-	-
Civic Center	**-**	**-**	**-**	**-**	**-**
Capital Expenditures	**-**	**-**	**-**	**-**	**-**
Equipment ($5,000 and above)	-	-	-	-	-
Community Center / Armory	**-**	**-**	**-**	**-**	**-**
Capital Expenditures	**-**	**-**	**-**	**-**	**-**
Improvements ($5,000 and above)	-	-	-	-	-
19th Street Recreation Building	**85,950**				
Capital Expenditures	**85,950**				
Improvements ($5,000 and above)	85,950				
Ernest White Recreation Building	**25,000**	**-**	**-**	**-**	**-**
Capital Expenditures	**25,000**	**-**	**-**	**-**	**-**
Improvements ($5,000 and above)	25,000	-	-	-	-

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Avondale Mills Park	**28,700**				
Capital Expenditures	**28,700**				
Improvements ($5,000 and above)	28,700				
Lakeside Park	**-**	**9,660**	**-**	**-**	**-**
Capital Expenditures	**-**	**9,660**	**-**	**-**	**-**
Improvements ($5,000 and above)	-	-	-	-	-
Infrastructure - Construction Costs	-	9,660	-	-	-
Infrastructure - Other than Construction Costs	-	-	-	-	-
Senior Center	**25,000**	**-**	**-**	**-**	**-**
Capital Expenditures	**25,000**	**-**	**-**	**-**	**-**
Infrastructure - Construction Costs	25,000	-	-	-	-
Sports Leagues	**-**	**385,888**	**8,000**	**53,000**	**8,000**
Capital Expenditures	**-**	**385,888**	**8,000**	**53,000**	**8,000**
Building ($5,000 and above)	-	185,453	-	-	-
Equipment ($5,000 and above)	-	15,000	-	45,000	-
Improvements ($5,000 and above)	-	185,435	8,000	8,000	8,000
Splash Pad	**335,000**	**-**	**-**	**-**	**-**
Capital Expenditures	**335,000**	**-**	**-**	**-**	**-**
Equipment ($5,000 and above)	170,000	-	-	-	-
Improvements ($5,000 and above)	-	-	-	-	-
Infrastructure - Construction Costs	160,000	-	-	-	-
Infrastructure - Other than Construction Costs	5,000	-	-	-	-
Boys & Girls Club (now located in the Armory Building)	**-**	**-**	**-**	**-**	**-**
Capital Expenditures	**-**	**-**	**-**	**-**	**-**
Improvements ($5,000 and above)	-	-	-	-	-
Capital Expenditure Total	**961,534**	**2,722,933**	**321,800**	**338,300**	**388,300**

Court Fund Budget

Five Year Plan – FY 2016

Court Budget Assumptions/Narrative:

- There was a decrease in salaries & benefits due to the decision to no longer have a warrant officer which was partially offset by a city-wide 7.8% increase of health insurance and a city-wide increase of the retirement contribution factor (Tier 1 Employees approximately 3.3% and Tier 2 Employees approximately 4.4%).
- Operating Expenses:
  - Office expense increased due to combining the office expense, postage accounts, and small furniture accounts in all departments.
  - All travel and training expense accounts have been combined in all departments. Most of the court's travel and training expenses are paid with restricted ETC revenue and recorded in the "Expenditures paid with ETC funds" account.
  - Other professional fee increased due to a cost of living raise of 3% being applied to the municipal judge's fee.
  - Fuel, uniforms, and vehicle repairs decreased due to the decision to no longer have a warrant officer.
  - Cell phone expense decreased due to the decision that court employees should no longer have cell phones.
- The Court department plans to use $10,000 from restricted court funds to purchase new computer equipment in fiscal year 2016.

Summary

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Revenue	(385,180)	(404,435)	(424,653)	(445,881)	(468,171)
Salaries & Benefits	182,139	191,058	200,422	210,255	220,579
Operating Expenses	171,951	168,390	171,967	175,624	179,363
Payments to Other Gov	145,000	152,250	159,863	167,856	176,248
Net (Income) Loss	**113,911**	**107,263**	**107,599**	**107,853**	**108,020**

Detail

Revenue	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Cash Over/Short	-	-	-	-	-
Corrections Revenue	(46,000)	(48,300)	(50,715)	(53,251)	(55,913)
ETC Revenue	(2,200)	(2,310)	(2,426)	(2,547)	(2,674)
Fines & Costs	(320,000)	(336,000)	(352,800)	(370,440)	(388,962)
Interest Income	(80)	(80)	(80)	(80)	(80)
Jail Fee Revenue	(1,400)	(1,470)	(1,544)	(1,621)	(1,702)
Judicial Administration Fees	(12,000)	(12,600)	(13,230)	(13,892)	(14,586)
Miscellaneous Income	-	-	-	-	-
Transportation Fees	(3,500)	(3,675)	(3,859)	(4,052)	(4,254)
Revenue Total	**(385,180)**	**(404,435)**	**(424,653)**	**(445,881)**	**(468,171)**

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Salaries & Benefits	**182,139**	**191,058**	**200,422**	**210,255**	**220,579**
Comp Time Taken	1,750	1,838	1,929	2,026	2,127
Employee Salaries	131,000	137,550	144,428	151,649	159,231
Health/Dental Insurance	22,700	23,835	25,027	26,278	27,592
Life Insurance	300	315	331	347	365
Overtime Pay	3,500	3,500	3,500	3,500	3,500
Retirement Contribution	11,700	12,285	12,899	13,544	14,221
Social Security/Medicare	10,289	10,790	11,316	11,869	12,449
Unemployement Insurance	100	105	110	116	122
Workmen's Compensation Insurance	800	840	882	926	972
Operating Expenses	**171,951**	**168,390**	**171,967**	**175,624**	**179,363**
Bank Fees & Charges	700	714	728	743	758
Cellular Services	-	-	-	-	-
Computer/IT Expense	3,000	3,060	3,121	3,184	3,247

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Operating Expenses	**171,951**	**168,390**	**171,967**	**175,624**	**179,363**
Expenditures paid with Corrections Funds	10,000	3,000	3,060	3,121	3,184
Expenditures Paid with ETC Funds	1,750	1,785	1,821	1,857	1,894
Expenditures paid with Judicial Admin Funds	2,000	2,040	2,081	2,122	2,165
Fuel and Lubricants	-	-	-	-	-
Housing Prisoners	75,000	76,500	78,030	79,591	81,182
Medical & Dental Services for Inmates/Detainees					
Memberships and Dues Expense	500	500	500	500	500
Office Expense	3,600	3,672	3,745	3,820	3,897
Operating Leases - Office Equipment	1,400	1,428	1,457	1,486	1,515
Other Professional Services	29,001	29,871	30,767	31,690	32,641
Professional Fees - Legal	33,000	33,660	34,333	35,020	35,720
Repairs and Maintenance of Motor Vehicles	-	-	-	-	-
Telephone and Internet	8,000	8,160	8,323	8,490	8,659
Travel & Training Expenses	4,000	4,000	4,000	4,000	4,000
Uniforms,Clothing, and Footwear	-	-	-	-	-
Payments to Other Gov	**145,000**	**152,250**	**159,863**	**167,856**	**176,248**
Expenditures paid with Fines & Costs Funds	145,000	152,250	159,863	167,856	176,248
Expense Total	**499,091**	**511,698**	**532,252**	**553,735**	**576,191**
Net (Income) Loss	**113,911**	**107,263**	**107,599**	**107,853**	**108,020**

Animal Control Fund Budget

Five Year Plan – FY 2016

Animal Shelter Budget Assumptions/Narrative:

- Revenue:
  - The Pell City Animal Control plans collect $175,000 from governmental entities during the fiscal year 2016, which includes an increase of $5,000 from Riverside.
  - Animal control also plans to collect a total of $116,500 from shelter fees.
  - During fiscal year 2016, the city does not anticipate any grant revenue, fundraising revenue, SNAP revenue, or cemetery revenue.
- Salaries & Benefits:
  - The Pell City Animal Control plans to hire three full time employees; a supervisor ($44,078.53), a tech ($41,159.91), and a clerk ($30,746.90), as well as three part time employees ($16,666.87 each).
- Operating Expenses:
  - Office expense increased due to combining the office expense, postage accounts, and small furniture accounts in all departments.
  - All travel and training expense accounts have been combined in all departments.
  - Computer/ IT expense will consist of an expense in the amount of $4,331 for animal tracking software and $3,500 for "Shelter Buddy" software.
  - We are anticipating $16,158 cost of electricity based on the ASCPI's prior year financials.
  - The animal non-medical supplies budget totaling $14,700 will consist of $12,000 for general non-medical supplies, $1,500 for dog room supplies, $500 for temporary crates, $330 for Maxbands, and $370 for Ejay Bands.
  - The animal medical supplies budget totaling $39,933 will consist of $27,000 for heartworm and other medical supplies, $10,233 for vaccines, and $2,700 for euthanasia solution.
- There is no furniture or equipment budget because the city purchased $18,000 worth of cages, furniture, and appliances during the fiscal year 2015.

Summary

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Revenue	(291,630)	(291,630)	(291,630)	(291,630)	(291,630)
Salaries & Benefits	168,063	176,466	185,289	194,553	204,281
Capital Expenditures	-	-	-	-	-
Operating Expenses	115,123	115,290	117,561	119,881	122,250
Net (Income) Loss	**(8,445)**	**125**	**11,220**	**22,804**	**34,901**

Detail

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Revenue	**(291,630)**	**(291,630)**	**(291,630)**	**(291,630)**	**(291,630)**
Adoption Fees	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)
Boarding Fees	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Cash Over/Short	(50)	(50)	(50)	(50)	(50)
Cemetery Revenue	-	-	-	-	-
Donations - Animal Control	-	-	-	-	-
Federal Grant Revenue	-	-	-	-	-
Fundraising Revenue	-	-	-	-	-
Interest Income	(80)	(80)	(80)	(80)	(80)
Local Governmental Funding	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)
Miscellaneous Income	-	-	-	-	-
Reclaimation Fees	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
SNAP Revenue	-	-	-	-	-
Surrender Fees	(37,500)	(37,500)	(37,500)	(37,500)	(37,500)
Revenue Total	**(291,630)**	**(291,630)**	**(291,630)**	**(291,630)**	**(291,630)**

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Salaries & Benefits	**168,063**	**176,466**	**185,289**	**194,553**	**204,281**
Comp Time Taken	1,000	1,050	1,103	1,158	1,216
Employee Salaries	125,000	131,250	137,813	144,703	151,938
Health/Dental Insurance	23,000	24,150	25,358	26,625	27,957
Life Insurance	300	315	331	347	365
Overtime Pay	-	-	-	-	-
Retirement Contribution	5,500	5,775	6,064	6,367	6,685
Social Security/Medicare	9,563	10,041	10,543	11,070	11,623
Unemployement Insurance	200	210	221	232	243
Workmen's Compensation Insurance	3,500	3,675	3,859	4,052	4,254
Capital Expenditures	**-**	**-**	**-**	**-**	**-**
Improvements ($5,000 and above)	-	-	-	-	-
Operating Expenses	**115,123**	**115,290**	**117,561**	**119,881**	**122,250**
Advertising & Promotion	250	255	260	265	271
Animal Control Misc Expense	500	510	520	531	541
Animal Food	3,000	1,020	1,040	1,061	1,082
Animal Medical Supplies	39,933	40,732	41,546	42,377	43,225
Animal Non-medical Supplies	14,700	14,994	15,294	15,600	15,912
Cellular Services	900	918	936	955	974
Computer/IT Expense	7,887	8,045	8,206	8,370	8,537
Deductibles Paid on Insurance Claims	500	510	520	531	541
Electricity	16,158	16,481	16,811	17,147	17,490
Equipment ($100 to $4,999.99)	-	-	-	-	-
Fuels and Lubricants	-	-	-	-	-
Furniture ($100 to $4,999.99)	-	-	-	-	-
General Liability Insurnace	-	-	-	-	-
Inmate Labor	-	-	-	-	-

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Operating Expenses	**115,123**	**115,290**	**117,561**	**119,881**	**122,250**
Insurance on Buildings/Contents	1,000	1,020	1,040	1,061	1,082
Insurance on Equipment	200	204	208	212	216
Insurance on Motor Vehicles	-	-	-	-	-
Memberships and Dues Expense	934	953	972	991	1,011
Natural Gas	4,571	4,662	4,756	4,851	4,948
Occupational Medical Expense	100	102	104	106	108
Office Expense	1,750	1,785	1,821	1,857	1,894
Operating Leases - Office Equipment	1,000	1,020	1,040	1,061	1,082
Pest Control Services	500	510	520	531	541
Professional Fees - Legal	2,000	2,040	2,142	2,249	2,362
Repairs and Maintenance of Buildings, Land and Imp	4,790	4,790	4,790	4,790	4,790
Repairs and Maintenance of Motor Vehicles	-	-	-	-	-
Telephone and Internet	3,000	3,060	3,121	3,184	3,247
Travel & Training Expense	2,950	3,009	3,069	3,131	3,193
Vet Fees	8,500	8,670	8,843	9,020	9,201
Expense Total	**283,186**	**291,755**	**302,850**	**314,434**	**326,531**
Net (Income) Loss	**(8,445)**	**125**	**11,220**	**22,804**	**34,901**

Utility Fund Budget

Five Year Plan – FY 2016

Cash Basis

Utility Budget Assumptions/Narrative:

Utility - Operating

- Salaries & benefits increased partially due to a city-wide 7.8% increase of health insurance and a city-wide increase of the retirement contribution factor (Tier 1 Employees approximately 3.3% and Tier 2 Employees approximately 4.4%).
- Salaries & benefits have decreased in the Wastewater Treatment department due to moving a Wastewater Treatment employee to Water ($49,595.61).
- Operating Expenses:
  - Office expense increased due to combining the office expense, postage accounts, and small furniture accounts in all departments.
  - All travel and training expense accounts have been combined in all departments.
  - In the Water Operations department, water system supplies increased significantly due to the need to perform various repair and replacement projects of waterlines, etc. (see F. Hazelwood's listing for details).
  - In the Water Operations department, water, repairs and maintenance of utility systems increased significantly due to adding $45,000 to recondition several holding tanks.
  - In the Water Operations department, water supply expense increased due to the expected continuance of payments to the Coosa Valley Water Supply District being approximately $79,583 per month, $955,000 per year.
  - In the Wastewater Treatment department, repairs and maintenance of buildings increased approximately $13,000 due to the request to have new carpet and ceiling tiles installed in the plant.
  - In the Wastewater Treatment department, operating leases of equipment increased approximately $16,800 due to six months of aerator rental.

Utility - Capital

- There is $500,000 in this fiscal year's budget related to funding the Wastewater Treatment Plant's Phase III Expansion with restricted Water Capital Recovery/Sewer Impact Fees.
- There is $203,000 in this fiscal year's budget related to funding the Wastewater Treatment Plant's Phase III Expansion with restricted SRF funds.
- In the Water Department, there is $12,000 for a backup motor for Well A in fiscal year 2016.
- In the Water Department, there is $7,000 for equipment purchases in fiscal year 2016.
- In the Wastewater Treatment Department, there is $74,000 for construction costs related to Passivant #2 slot.
- In the Wastewater Treatment Department, there is $375,000 for construction costs related to new lakeside rotor/aerators and $40,000 for engineering costs.

Summary

Expense	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Revenue	**(6,044,067)**	**(6,219,989)**	**(6,400,650)**	**(6,583,408)**	**(6,768,481)**
Water Revenue	(3,250,153)	(3,341,835)	(3,433,521)	(3,525,208)	(3,616,899)
Sewer Revenue	(1,920,534)	(1,986,589)	(2,056,906)	(2,128,838)	(2,202,583)
Garbage Revenue	(754,202)	(773,057)	(792,383)	(812,193)	(832,498)
Water Capital Recovery / Sewer Impact Fees	(108,352)	(107,597)	(106,842)	(106,087)	(105,332)
Other Revenue	(10,826)	(10,911)	(10,998)	(11,083)	(11,169)
Utility Administration	**1,846,861**	**1,176,819**	**1,210,942**	**1,246,281**	**1,282,884**
Salaries & Benefits	337,693	354,578	372,306	390,922	410,468
Operating Expenses	806,168	822,241	838,636	855,359	872,416
Capital Expenditures	703,000	-	-	-	-
Water Operations	**2,004,628**	**1,996,671**	**2,054,711**	**2,114,831**	**2,177,118**
Salaries & Benefits	412,678	432,612	453,543	475,521	498,597
Operating Expenses	1,572,950	1,564,059	1,601,168	1,639,310	1,678,521
Capital Expenditures	19,000				
Wastewater Operations	**3,521,489**	**3,066,524**	**3,458,151**	**3,611,649**	**3,673,719**
Salaries & Benefits	626,614	656,438	687,752	720,633	756,772
Operating Expenses	762,375	766,587	781,898	797,516	813,447
Capital Expenditures	489,000				
Debt Service Payments	1,643,500	1,643,500	1,988,500	2,093,500	2,103,500
Net (Income) Loss - Cash Basis	**1,328,911**	**20,026**	**323,154**	**389,352**	**365,240**

Detail

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Water Revenue	**(3,250,153)**	**(3,341,835)**	**(3,433,521)**	**(3,525,208)**	**(3,616,899)**
Delinquent Penalities Water	(54,381)	(54,381)	(54,381)	(54,381)	(54,381)
Meter Tampering Fee	(100)	(100)	(100)	(100)	(100)
Read Out Fee	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Reconnect Fees	(26,000)	(26,260)	(26,523)	(26,788)	(27,056)
Water Connect Fee	(29,836)	(29,836)	(29,836)	(29,836)	(29,836)
Water Revenue	(3,138,836)	(3,230,258)	(3,321,681)	(3,413,103)	(3,504,526)
Water Sample Test Revenue	-	-	-	-	-
Sewer Revenue	**(1,920,534)**	**(1,986,589)**	**(2,056,906)**	**(2,128,838)**	**(2,202,583)**
Delinquent Penalities Sewer	(40,000)	(45,000)	(51,600)	(58,100)	(64,650)
Phosphorous Treatment Revenue	(21,000)	(27,000)	(33,000)	(39,000)	(45,000)
Sewer Connection Fee	(8,906)	(8,974)	(9,042)	(9,110)	(9,178)
Sewer Dump Fee	(1,879)	(2,433)	(2,987)	(3,542)	(4,097)
Sewer Revenue	(1,848,749)	(1,903,182)	(1,960,277)	(2,019,086)	(2,079,658)
Garbage Revenue	**(754,202)**	**(773,057)**	**(792,383)**	**(812,193)**	**(832,498)**
Garbage Billing Fee	-	-	-	-	-
Garbage Revenue	(754,202)	(773,057)	(792,383)	(812,193)	(832,498)
Water Capital Recovery / Sewer Impact Fees	**(108,352)**	**(107,597)**	**(106,842)**	**(106,087)**	**(105,332)**
Sewer Impact Fee	(46,152)	(47,536)	(48,920)	(50,304)	(51,688)
Water Capital Recovery	(62,200)	(60,061)	(57,922)	(55,783)	(53,644)
Other Revenue	**(10,826)**	**(10,911)**	**(10,998)**	**(11,083)**	**(11,169)**
(Gain)/Loss on acquisition or disposal of property	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Cash Over/Short	-	-	-	-	-
Credit Card-Adm Fee	-	-	-	-	-
Fee On Returned Checks	(2,614)	(2,664)	(2,715)	(2,765)	(2,816)
Interest Income	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)

Row Labels	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Other Revenue	**(10,826)**	**(10,911)**	**(10,998)**	**(11,083)**	**(11,169)**
Machine Time & Labor Charges	(286)	(351)	(417)	(482)	(547)
Miscellaneous Income	(100)	(100)	(100)	(100)	(100)
Settlements Received and Insurance Proceeds	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Work Order Service Charge	(326)	(296)	(266)	(236)	(206)
Revenue Total	**(6,044,067)**	**(6,219,989)**	**(6,400,650)**	**(6,583,408)**	**(6,768,481)**

Expense	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Utility Administration	**1,846,861**	**1,176,819**	**1,210,942**	**1,246,281**	**1,282,884**
Salaries & Benefits	**337,693**	**354,578**	**372,306**	**390,922**	**410,468**
Allocation of Salaries & Benefits	337,693	354,578	372,306	390,922	410,468
Operating Expenses	**806,168**	**822,241**	**838,636**	**855,359**	**872,416**
Cable Services	800	816	832	849	866
Computer/IT Expense	10,000	10,200	10,404	10,612	10,824
Deductibles Paid on Insurance Claims	5,000	5,100	5,202	5,306	5,412
Electricity	8,000	8,160	8,323	8,490	8,659
Fines, Penalties and Settlements	2,500	2,500	2,500	2,500	2,500
Fines, Penalties, & Settlements - WCR/SIF	-	-	-	-	-
Garbage Collection Expense	686,468	700,197	714,201	728,485	743,055
General Liability Insurance	22,000	22,440	22,889	23,347	23,814
Insurance on Buildings/Contents	19,800	20,196	20,600	21,012	21,432
Insurance on Equipment	5,100	5,202	5,306	5,412	5,520
Insurance on Motor Vehicles	10,200	10,404	10,612	10,824	11,041
Occupational Medical Expense	800	816	832	849	866
Office Expense	25,000	25,500	26,010	26,530	27,061
Other Professional Services	-	-	-	-	-
Other Professional Services - SRF	-	-	-	-	-

Expense	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Utility Administration	**1,846,861**	**1,176,819**	**1,210,942**	**1,246,281**	**1,282,884**
Operating Expenses	**806,168**	**822,241**	**838,636**	**855,359**	**872,416**
Professional Fees - Legal	1,000	1,020	1,040	1,061	1,082
Repairs and Maintenance - Utility System - WCR/SIF	-	-	-	-	-
Telephone and Internet	9,500	9,690	9,884	10,081	10,283
Capital Expenditures	**703,000**	**-**	**-**	**-**	**-**
Infrastr - Constr Cost - WCR & Sewer Impact Fees	500,000	-	-	-	-
Infrastr - Other than Constr Cost - WCR & Sewer Im	-	-	-	-	-
Infrastructure - Construction Cost - SRF	203,000	-	-	-	-
Water Operations	**2,004,628**	**1,996,671**	**2,054,711**	**2,114,831**	**2,177,118**
Salaries & Benefits	**412,678**	**432,612**	**453,543**	**475,521**	**498,597**
Compensated Absences	500	525	551	579	608
Employee Salaries	289,000	303,450	318,623	334,554	351,281
Health/Dental Insurance	50,175	52,684	55,318	58,084	60,988
Life Insurance	675	709	744	781	820
Overtime Pay	13,000	13,000	13,000	13,000	13,000
Retirement Contributions	26,000	27,300	28,665	30,098	31,603
Social Security/Medicare	23,103	24,208	25,369	26,588	27,868
Unemployment Insurance	225	236	248	260	273
Workmen's Compensation Insurance	10,000	10,500	11,025	11,576	12,155
Operating Expenses	**1,572,950**	**1,564,059**	**1,601,168**	**1,639,310**	**1,678,521**
Bank Fees and Charges	800	816	832	849	866
Cellular Services	5,000	5,100	5,202	5,306	5,412
Chemicals For Treatment of Water	45,000	47,250	49,613	52,093	54,698
Computer/IT Expenses	3,000	3,060	3,121	3,184	3,247
Electricity	140,000	147,000	154,350	162,068	170,171

Expense	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Water Operations	**2,004,628**	**1,996,671**	**2,054,711**	**2,114,831**	**2,177,118**
Operating Expenses	**1,572,950**	**1,564,059**	**1,601,168**	**1,639,310**	**1,678,521**
Fines, Penalties and Settlements	-	-	-	-	-
Fuels & Lubricants	21,000	21,420	21,848	22,285	22,731
Memberships and Dues Expense	1,300	1,326	1,353	1,380	1,407
Natural Gas	7,500	7,650	7,803	7,959	8,118
Office Expense	2,100	2,142	2,185	2,229	2,273
Operating Leases - Equipment	16,000	16,320	16,646	16,979	17,319
Professional Fees - Engineering, etc	34,000	34,680	35,374	36,081	36,803
Radio Services	-	-	-	-	-
Repairs and Maintenance - Equipment	15,000	15,300	15,606	15,918	16,236
Repairs and Maintenance - Motors & Pumps	8,500	8,670	8,843	9,020	9,201
Repairs and Maintenance - Paving	5,000	5,100	5,202	5,306	5,412
Repairs and Maintenance of Buildings, Land and Imp	8,000	8,160	8,323	8,490	8,659
Repairs and Maintenance of Motor Vehicles	5,000	5,100	5,202	5,306	5,412
Repairs and Maintenance of SCADA System	3,000	3,060	3,121	3,184	3,247
Repairs and Maintenance of Utility Systems and Rel	70,000	25,500	26,010	26,530	27,061
Safety Clothing and Supplies	1,000	1,020	1,040	1,061	1,082
Telephone and Internet	5,000	5,100	5,202	5,306	5,412
Test & Analysis	15,000	15,300	15,606	15,918	16,236
Travel & Training Expense	4,250	4,335	4,422	4,510	4,600
Uniforms,Clothing, and Footwear	2,500	2,550	2,601	2,653	2,706
Water Supply Expense	955,000	974,100	993,582	1,013,454	1,033,723
Water System Supplies	200,000	204,000	208,080	212,242	216,486
Capital Expenditures	**19,000**				
Equipment ($5,000 and above)	7,000				
Infrastructure - Construction Cost - Water	12,000				
Infrastructure - Other than Constr Cost - Water					

Expense	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Wastewater Operations	**3,521,489**	**3,066,524**	**3,458,151**	**3,611,649**	**3,673,719**
Salaries & Benefits	**626,614**	**656,438**	**687,752**	**720,633**	**756,772**
Compensated Absences	-	-	-	-	-
Employee Salaries	448,000	470,400	493,920	518,616	544,547
Health/Dental Insurance	60,500	63,525	66,701	70,036	73,538
Life Insurance	900	945	992	1,042	1,094
Longevity Pay	3,000	3,000	3,000	3,000	4,500
Overtime Pay	25,000	25,000	25,000	25,000	25,000
Retirement Contributions	40,000	42,000	44,100	46,305	48,620
Social Security/Medicare	36,414	38,128	39,927	41,816	43,915
Unemployment Insurance	300	315	331	347	365
Workmen's Compensation Insurance	12,500	13,125	13,781	14,470	15,194
Operating Expenses	**762,375**	**766,587**	**781,898**	**797,516**	**813,447**
Aluminum Chlorahydrate	72,000	73,440	74,909	76,407	77,935
Cable Services	750	765	780	796	812
Cellular Services	6,000	6,120	6,242	6,367	6,495
Chemicals For Treatment of Sewer	18,000	18,360	18,727	19,102	19,484
Computer/IT Expenses	6,000	6,120	6,242	6,367	6,495
Electricity - Lift Station	85,000	86,700	88,434	90,203	92,007
Electricity - Plant	180,000	183,600	187,272	191,017	194,838
Equipment ($100 to $4,999.99)	-	-	-	-	-
Fines, Penalties and Settlements	-	-	-	-	-
Fuels and Lubricants	20,000	20,400	20,808	21,224	21,649
Memberships and Dues Expense	1,500	1,530	1,561	1,592	1,624
Natural Gas	1,600	1,632	1,665	1,698	1,732
Office Expense	4,125	4,208	4,292	4,377	4,465
Operating Leases - Equipment	16,800	1,000	1,000	1,000	1,000
Other Miscellaneous Supplies	10,000	10,200	10,404	10,612	10,824
Other Professional Services	-	-	-	-	-

Expense	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget	FY 2018-2019 Budget	FY 2019-2020 Budget
Wastewater Operations	**3,521,489**	**3,066,524**	**3,458,151**	**3,611,649**	**3,673,719**
Operating Expenses	**762,375**	**766,587**	**781,898**	**797,516**	**813,447**
Pest Control Services	2,300	2,346	2,393	2,441	2,490
Polymer	42,000	42,840	43,697	44,571	45,462
Professional Fees - Engineering, etc	42,000	42,840	43,697	44,571	45,462
Repairs and Maintenance - Equipment	15,000	18,360	18,727	19,102	19,484
Repairs and Maintenance - Motors & Pumps	45,000	45,900	46,818	47,754	48,709
Repairs and Maintenance of Buildings, Land and Imp	13,000	13,260	13,525	13,796	14,072
Repairs and Maintenance of Motor Vehicles	7,000	7,140	7,283	7,428	7,577
Repairs and Maintenance of SCADA System	6,000	8,160	8,323	8,490	8,659
Repairs and Maintenance of Utility Systems and Rel	10,000	10,200	10,404	10,612	10,824
Sewer System Supplies (pipe, meters. etc.)	95,000	96,900	98,838	100,815	102,831
Sludge Disposal	42,000	42,840	43,697	44,571	45,462
Telephone and Internet	6,000	6,120	6,242	6,367	6,495
Test & Analysis	7,000	7,140	7,283	7,428	7,577
Travel & Training Expense	3,600	3,672	3,745	3,820	3,897
Uniforms,Clothing, and Footwear	4,700	4,794	4,890	4,988	5,087
Capital Expenditures	**489,000**				
Equipment ($5,000 and above)					
Infrastructure - Construction Cost - Sewer	449,000				
Infrastructure - Other than Constr Cost - Sewer	40,000				
Motor Vehicles ($5,000 and above)					
Debt Service Payments	**1,643,500**	**1,643,500**	**1,988,500**	**2,093,500**	**2,103,500**
Bond Cost	-	-	-	-	-
Interest Debt Services	1,260,000	1,260,000	1,240,000	1,210,000	1,190,000
Principal Debt Services	380,000	380,000	745,000	880,000	910,000
Trustee / Escrow Fees	3,500	3,500	3,500	3,500	3,500
Expense Total	**7,372,978**	**6,240,014**	**6,723,804**	**6,972,760**	**7,133,720**
Net (Income) Loss - Cash Basis	**1,328,911**	**20,026**	**323,154**	**389,352**	**365,240**