



**Office of the City Manager**  
5200 Emerald Parkway • Dublin, OH 43017-1090  
Phone: 614-410-4400 • Fax: 614-410-4490

# Memo

**To:** Members of Dublin City Council  
**From:** Marsha I. Grigsby, City Manager *MLG*  
**Date:** May 15, 2014

**Initiated By:** Angel L. Mumma, Director of Finance  
Bryan K. Thurman, Deputy Director of Finance  
Melody Kennedy, Budget Manager

**Re:** Ordinance No. 42-14, Adopting the Proposed Tax Budget for Fiscal Year 2015

## Summary

Ordinance No. 42-14 authorizes the adoption of the proposed tax budget for fiscal year 2015 in compliance with the Ohio Revised Code (ORC) section 5705.28. The tax budget includes actual revenue and expenditures for the two preceding years (2012 and 2013) and estimates of revenue and expenditures for the current and upcoming year (2014 and 2015). Once the tax budget is adopted, it will be filed with the Delaware and Franklin County Budget Commissions. Union County does not require the tax budget to be filed with their County Budget Commission. ORC requires the adoption of the tax budget by July 15 and the City is required to submit the tax budget to the County Budget Commissions before July 20. The City's eligibility to receive "local government funds" from Delaware and Franklin Counties is contingent upon the timely filing of a tax budget with the respective County Budget Commissions. The Franklin County Budget Commission also reviews any property tax levy assessments outside the ten-mill limitation to verify the appropriate millage for those obligations.

As City Council is aware, the allocation of the City's inside millage, a total of 1.75 mills, can be adjusted on an annual basis. As part of the 2014 – 2018 CIP review, City Council approved continuing the same allocation where 80% (1.4 mills) of the property tax revenue from the City's "inside millage" is allocated to the Capital Improvements Tax Fund. Below is a history of the approved allocation:

<b><u>Fiscal Years</u></b>	<b><u>Millage</u></b>	<b><u>Fund</u></b>
Prior to 2000	1.17	General Fund
	.50	Safety Fund
	<u>.08</u>	General Obligation Debt Service Fund
	1.75	
2001 - 2006	1.75	Parkland Acquisition Fund
2007 - 2009	.95	Parkland Acquisition Fund
	<u>.80</u>	Capital Improvements Tax Fund
	1.75	
2010 – 2014	.35	Parkland Acquisition Fund
	<u>1.40</u>	Capital Improvements Tax Fund
	1.75	

The City has the option to reallocate the tax revenue from the inside millage each year as part of the tax budget process, and then again later in the year when the Resolution Accepting the Amounts and Rates is passed in early September.

In addition to the revenue generated from the City's 1.75 mills from inside millage, the City also receives revenue from 1.20 mills of outside millage, which is credited to the Safety Fund for police operations. The current effective rates for outside residential agriculture and commercial millage is .203894 and .320804, respectively.

On April 24, 2014, the first quarter 2014 financial update was provided to City Council. As reported, income tax revenues through the first quarter of 2014 had increased 13.8% over the first quarter of 2013. At the time of approval of the 2014 Operating Budget, the projected income tax for 2014 had been reduced by 2.5% from 2013. This conservative estimate took into account the loss of Verizon. The shift of these jobs from Dublin to Hilliard is expected to continue through the end of 2014, when the Company's current lease expires. However, given the City's favorable income tax revenue to date, the tax budget reflects an increase of 3.5% in income tax collections in 2014 and a 2.0% increase in 2015.

The General Fund balance is a critical factor in the City's financial stability and continues to be a key financial indicator used by the rating agencies in evaluating the financial strength of the City. The City's practice has been to maintain a year-end balance equal to or greater than 50% of the General Fund expenditures, including operating transfers. Based on estimated revenue and expenditures, the 2015 tax budget reflects an estimated 2014 year-end General Fund balance of \$57,108,579 and \$58,014,229 for 2015 which, as a percentage of General Fund expenditures and operating transfers, equals 91.7% and 91.2%, respectively. This budgeting method is consistent with the City's practice of conservatively estimating revenues and expenditures.

While the proposed tax budget for FY 2015 reflects a precursory review of revenue and expenditures for the upcoming year, staff continues to monitor revenue and expenditures, provide updated reports, and make current and future revenue and expenditure adjustments as necessary.

### **Recommendation**

Staff recommends passage of Ordinance 42-14 at the second reading/public hearing on June 9, 2014.

# RECORD OF ORDINANCES

Ordinance No. **42-14**

Passed \_\_\_\_\_, 20\_\_\_\_

## AN ORDINANCE ADOPTING THE PROPOSED TAX BUDGET FOR FISCAL YEAR 2015

**WHEREAS**, Section 5705.28 of the Ohio Revised Code requires that City Council adopt a tax budget for the following year on or before July 15; and

**WHEREAS**, Section 5705.30 of the Ohio Revised Code requires the tax budget to be filed with the County Auditor(s), as secretary to the budget commission(s), on or before July 20; and

**WHEREAS**, the filing of the tax budget with the County Auditor(s) entitles the City to participate in "local government funds," which are monies collected by the State of Ohio and shared with its various political subdivisions via the County (Counties).

**NOW, THEREFORE, BE IT ORDAINED** by the Council of the City of Dublin, State of Ohio, \_\_\_\_\_ of the elected members concurring that:

Section 1. The proposed 2015 tax budget hereto attached as an Exhibit be, and hereby is, approved.

Section 2. This ordinance shall take effect on the earliest date permitted under applicable law.

Passed this \_\_\_\_\_ day of \_\_\_\_\_, 2014

\_\_\_\_\_  
Mayor – Presiding Officer

ATTEST:

\_\_\_\_\_  
Clerk of Council

**SCHEDULE A**

**SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION,  
AND COUNTY AUDITOR'S ESTIMATED RATES**

FUND (Include only those funds which are requesting general property tax revenue)	For Municipal Use	For Budget Commission Use		For County Auditor Use	
	Budget Year Amount Requested of Budget Commission Inside/ Outside	Budget Year Amount Approved by Budget Commission Inside 10 Mill Limitation	Budget Year Amount to be Derived From Levies Outside 10 Mill Limitation	County Auditor's estimate Tax Rate to be Levied	
				Inside 10 Mill Limited Budget Year	Outside 10 Mill Limit Budget Year
	Column 1	Column 2	Column 3	Column 4	Column 5
<b>GOVERNMENT FUNDS</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
GENERAL FUND	0				
POLICE/SAFETY OPERATING FUND	366,050				
G. O. DEBT SERVICE FUND	0				
PARKLAND ACQUISITION	588,800				
CAPITAL IMPROVEMENTS TAX FUND	2,257,700				
<b>PROPRIETARY FUNDS</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>FIDUCIARY FUNDS</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>TOTAL ALL FUNDS</b>	3,212,550				



This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2012 Actual (3)	For 2013 Actual (3)	Current Year Estimated for 2014 (4)	Budget Year Estimated for 2015 (5)
<b>REVENUES</b>	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Local Taxes				
General Property Tax – Real Estate	0	0	0	0
Tangible Personal Property Tax	0	0	0	0
Municipal Income Tax	56,572,887	61,579,029	59,363,720	60,550,995
Other Local Taxes	0	0	0	0
<b>Total Local Taxes</b>	<b>56,572,887</b>	<b>61,579,029</b>	<b>59,363,720</b>	<b>60,550,995</b>
Intergovernmental Revenues				
State Shared Taxes and Permits				
Local Government	691,712	545,544	457,682	500,000
Estate Tax	1,038,727	496,629	45,728	0
Cigarette Tax	635	675	300	300
Liquor and Beer Permits	56,740	59,360	45,000	45,000
Gasoline Tax	0	0	0	0
Library and Local Government Support Fun	0	0	0	0
Property Tax Allocation	0	0	0	0
<b>Total State Shared Taxes and Permits</b>	<b>1,787,814</b>	<b>1,102,208</b>	<b>548,710</b>	<b>545,300</b>
Federal Grants or Aid	0	225,399	0	0
State Grants or Aid	18,950	0	0	0
Other Grants or Aid	0	0	0	0
<b>Total Intergovernmental Revenues</b>	<b>1,806,764</b>	<b>1,327,607</b>	<b>548,710</b>	<b>545,300</b>
Special Assessments	0	0	0	0
Charges for Services	1,264,617	1,205,176	961,450	961,450
Fines, Licenses, and Permits	2,816,234	3,261,851	1,861,300	1,861,300
Miscellaneous	1,800,408	1,102,550	563,000	563,000
Other Financing Sources:				
Proceeds from Sale of Debt	0	0	0	0
Transfers	0	0	0	0
Advances	230,000	3,350,000	30,000	30,000
Other Sources	0	0	0	0
<b>TOTAL REVENUE</b>	<b>64,490,910</b>	<b>71,826,213</b>	<b>63,328,180</b>	<b>64,512,045</b>

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2012 Actual (2)	For 2013 Actual (3)	Current Year Estimated for 2014 (4)	Budget Year Estimated for 2015 (5)
<b>EXPENDITURES</b>	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Security of Persons and Property				
Personal Services	0	0	0	0
Travel Transportation	0	0	0	0
Contractual Services	218,730	169,475	218,500	223,965
Supplies and Materials	33,604	88,646	125,000	128,125
Capital Outlay	0	0	0	0
<b>Total Security of Persons and Property</b>	<b>252,334</b>	<b>258,122</b>	<b>343,500</b>	<b>352,090</b>
Public Health Services				
Personal Services	0	0	0	0
Travel Transportation	0	0	0	0
Contractual Services	239,233	279,087	299,700	307,195
Capital Outlay			0	0
<b>Total Public Health Services</b>	<b>239,233</b>	<b>279,087</b>	<b>299,700</b>	<b>307,195</b>
Leisure Time Activities				
Personal Services	4,614,807	4,625,846	4,952,005	5,075,805
Travel Transportation	17,718	22,494	31,525	31,525
Contractual Services	1,205,610	1,423,825	1,598,905	1,638,880
Supplies and Materials	478,149	485,695	554,535	568,400
Capital Outlay	124,289	114,585	321,470	329,505
<b>Total Leisure Time Activities</b>	<b>6,440,573</b>	<b>6,672,445</b>	<b>7,458,440</b>	<b>7,644,115</b>
Community Environment				
Personal Services	5,338,653	5,168,363	5,626,185	5,766,840
Travel Transportation	45,314	52,706	61,550	61,550
Contractual Services	460,230	751,407	540,170	553,675
Supplies and Materials	30,593	29,299	49,000	50,225
Capital Outlay	8,099	6,325	2,000	2,050
<b>Total Community Environment</b>	<b>5,882,888</b>	<b>6,008,101</b>	<b>6,278,905</b>	<b>6,434,340</b>
Basic Utility Services				
Personal Services	611,845	618,804	671,315	688,100
Travel Transportation	760	334	5,500	5,500
Contractual Services	2,673,855	2,950,714	2,960,730	3,034,750
Supplies and Materials	3,190	3,549	6,850	7,020
Capital Outlay	3,176	0	3,485	3,570
<b>Total Basic Utility Services</b>	<b>3,292,826</b>	<b>3,573,401</b>	<b>3,647,880</b>	<b>3,738,940</b>

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2012 Actual (2)	For 2013 Actual (3)	Current Year Estimated for 2014 (4)	Budget Year Estimated for 2015 (5)
<b>Transportation</b>				
Personal Services	0	0	0	0
Travel Transportation	0	0	0	0
Contractual Services	0	0	0	0
Supplies and Materials	0	0	0	0
Capital Outlay	0	0	0	0
<b>Total Transportation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>General Government</b>				
Personal Services	8,746,630	8,852,489	9,709,060	9,951,785
Travel Transportation	158,309	198,539	285,650	285,650
Contractual Services	6,328,473	6,242,682	7,589,010	7,778,735
Supplies and Materials	2,862,380	2,747,017	3,080,535	3,157,550
Capital Outlay	1,778,321	60,273	62,500	64,065
<b>Total General Government</b>	<b>19,874,113</b>	<b>18,101,000</b>	<b>20,726,755</b>	<b>21,237,785</b>
<b>Debt Service</b>				
Interest	0	0	0	0
Other Debt Service	0	0	0	0
<b>Total Debt Service</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Uses of Funds</b>				
Transfers	14,775,000	14,710,000	15,850,000	16,452,500
Advances	1,210,000	11,372,250	625,000	239,250
Contingencies	58,378	60,496	150,000	150,000
Other Uses of Funds(Refunds/Incentives/Grants)	5,427,283	6,791,923	6,878,225	7,050,180
<b>Total Other Uses of Funds</b>	<b>21,470,661</b>	<b>32,934,669</b>	<b>23,503,225</b>	<b>23,891,930</b>
<b>TOTAL EXPENDITURES</b>	<b>57,452,629</b>	<b>67,826,824</b>	<b>62,258,405</b>	<b>63,606,395</b>
Revenues over/(under) Expenditures	7,038,281	3,999,389	1,069,775	905,651
Beginning Cash Fund Balance	45,001,134	52,039,415	56,038,804	57,108,579
Ending Cash Fund Balance	52,039,415	56,038,804	57,108,579	58,014,229
Estimated Encumbrances	(2,438,205)	(2,699,069)	0	0
<b>Estimated Ending Unencumbered Fund Balance</b>	<b>49,601,211</b>	<b>53,339,735</b>	<b>57,108,579</b>	<b>58,014,229</b>

To be used for any fund receiving property tax revenue except the General Fund.

DESCRIPTION (1)	For 2012 Actual (2)	For 2013 Actual (3)	Current Year Estimated for 2014 (4)	Budget Year Estimated for 2015 (5)
<b>REVENUE</b>	XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Local Taxes	432,906	429,268	366,050	366,050
Intergovernmental Revenue	109,342	110,982	34,800	34,800
Charges for Services	598,698	703,939	1,557,960	1,557,960
Miscellaneous	29,024	19,424	8,870	8,870
Other Financing Sources:				
Transfers	9,380,000	9,580,000	10,080,000	10,080,000
Other Sources	0	0	0	0
...				
<b>TOTAL REVENUE</b>	<b>10,549,970</b>	<b>10,843,613</b>	<b>12,047,680</b>	<b>12,047,680</b>
<b>EXPENDITURES</b>	XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(Identify each program and object code at the same level shown on	XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Security of Persons and Property				
Personal Services	9,857,587	10,191,699	11,371,405	11,655,690
Travel/Transportation	86,998	59,668	131,750	131,750
Contractual Services	271,768	274,832	355,870	364,765
Supplies and Materials	70,318	68,258	105,450	108,085
Capital Outlay	9,328	8,683	58,300	59,760
Other Uses(Refunds)	0	0	500	515
<b>TOTAL EXPENDITURES</b>	<b>10,295,999</b>	<b>10,603,141</b>	<b>12,023,275</b>	<b>12,320,565</b>
<b>Revenues Over (Under) Expenditures</b>	<b>253,970</b>	<b>240,473</b>	<b>24,405</b>	<b>(272,885)</b>
Beginning Cash Fund Balance	515,394	769,364	1,009,837	1,034,242
Ending Cash Fund Balance	769,364	1,009,837	1,034,242	761,357
Estimated Encumbrances (outstanding at end of year)	(60,387)	(123,160)	0	0
<b>Estimated Ending Unencumbered Fund Balance</b>	<b>708,977</b>	<b>886,677</b>	<b>1,034,242</b>	<b>761,357</b>

DESCRIPTION (1)	For 2012 Actual (2)	For 2013 Actual (3)	Current Year Estimated for 2014 (4)	Budget Year Estimated for 2015 (5)
<b>REVENUE</b>	XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXXX
Local Taxes	0	0	0	0
Intergovernmental Revenue	141,718	130,453	0	0
Miscellaneous	9,530	7,600	6,960	6,960
Other Financing Sources:	0	0	0	0
Proceeds From Sale Of Debt	3,898,538	137,433	8,699,810	150,000
Transfers	5,474,361	5,501,821	7,275,373	7,431,708
Advances	0	0		0
<b>TOTAL REVENUE</b>	<b>9,524,147</b>	<b>5,777,306</b>	<b>15,982,143</b>	<b>7,588,668</b>
<b>EXPENDITURES</b>				
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Debt Service:				
Redemption of Principal	7,794,200	4,194,081	13,995,917	5,860,341
Interest	1,534,735	1,429,168	1,771,995	1,571,367
Other Debt Service	78,391	106,631	207,271	150,000
Advances	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>9,407,326</b>	<b>5,729,880</b>	<b>15,975,183</b>	<b>7,581,708</b>
Revenues Over (Under) Expenditures	116,821	47,427	6,960	6,960
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	839,336	956,157	1,003,583	1,010,543
Ending Cash Fund Balance	956,157	1,003,583	1,010,543	1,017,503
Estimated Encumbrances (outstanding at end of year)	0	0	0	0
Estimated Ending Unencumbered Fund Balance	956,157	1,003,583	1,010,543	1,017,503

EXHIBIT II

FUND TYPE/CLASSIFICATION: CAPITAL PROJECTS To be used for any fund receiving property tax revenue except the General Fund.

DESCRIPTION (1)	For 2012 Actual (2)	For 2013 Actual (3)	Current Year Estimated for 2014 (4)	Budget Year Estimated for 2015 (5)
<b>REVENUE</b>	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Local Taxes*				
Property Tax -- Real Estate/Personal Property	2,329,509	2,396,556	2,257,700	2,257,700
Municipal Income Tax	18,857,626	20,526,340	19,787,905	20,183,665
Intergovernmental Revenue	1,901,800	301,894	724,000	724,000
Fines, Licenses, and Permits	0	0	0	0
Miscellaneous	365,138	174,079	177,700	177,700
Other Financing Sources:				
Transfers	0	0	0	0
Other Sources-Advances	750,000	1,883,000	1,500,000	473,500
Proceeds from Bonds	0	0	0	0
<b>TOTAL REVENUE</b>	<b>24,204,073</b>	<b>25,281,868</b>	<b>24,447,305</b>	<b>23,816,565</b>
<b>EXPENDITURES</b> (Identify each program and object code at the same level shown on  (PROGRAM) (OBJECT)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Contractual Services	41,541	38,243	45,000	46,125
Capital Outlay	14,732,358	16,583,439	19,505,000	23,229,000
Transfers	2,564,498	2,599,111	3,157,372	3,122,231
Advances	5,742,500	1,975,000	5,145,000	0
<b>TOTAL EXPENDITURES</b>	<b>23,080,897</b>	<b>21,195,793</b>	<b>27,852,372</b>	<b>26,397,356</b>
Revenues Over (Under) Expenditures	1,123,176	4,086,075	(3,405,067)	(2,580,791)
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	18,097,311	19,220,488	23,306,564	19,901,498
Ending Cash Fund Balance	19,220,488	23,306,564	19,901,498	17,320,707
Estimated Encumbrances (outstanding at end of year)	(3,986,771)	(7,902,973)	0	0
<b>Estimated Ending Unencumbered Fund Balance</b>	<b>15,233,717</b>	<b>15,403,592</b>	<b>19,901,498</b>	<b>17,320,707</b>

FUND TYPE/CLASSIFICATION: CAPITAL PROJECTS To be used for any fund receiving property tax revenue except the General Fund.

DESCRIPTION (1)	For 2012 Actual (2)	For 2013 Actual (3)	Current Year Estimated for 2014 (4)	Budget Year Estimated for 2015 (5)
<b>REVENUE</b>	XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Local Taxes - Real Estate	605,129	599,139	588,800	588,800
Intergovernmental Revenue	285,414	275,996	62,280	62,280
Fines, Licenses, and Permits	0	1,500	0	0
Miscellaneous	32,897	5,740	5,180	5,180
<b>Other Financing Sources:</b>				
Transfers	0	0	0	0
Other Sources-Advances	0	0	0	0
Proceeds from Bonds	0	0	0	0
<b>TOTAL REVENUE</b>	<b>923,441</b>	<b>882,375</b>	<b>656,260</b>	<b>656,260</b>
<b>EXPENDITURES</b> (Identify each program and object code at the same level shown on  (PROGRAM) (OBJECT)	XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contractual Services	17,490	20,176	22,400	22,960
Capital Outlay	2,021,971	1,155,224	385,000	385,000
Transfers	225,684	225,243	242,650	233,445
Advances	1,600,000	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>3,865,146</b>	<b>1,400,643</b>	<b>650,050</b>	<b>641,405</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(2,941,705)</b>	<b>(518,268)</b>	<b>6,210</b>	<b>14,855</b>
<b>Beginning Unencumbered Fund Balance</b> (Use Actual Cash Balance in Col. 2 and 3)	<b>3,565,360</b>	<b>623,655</b>	<b>105,388</b>	<b>111,598</b>
<b>Ending Cash Fund Balance</b>	<b>623,655</b>	<b>105,388</b>	<b>111,598</b>	<b>126,453</b>
<b>Estimated Encumbrances (outstanding at end of year)</b>	<b>(10,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Estimated Ending Unencumbered Fund Balance</b>	<b>613,155</b>	<b>105,388</b>	<b>111,598</b>	<b>126,453</b>

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 01/01/15	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			
				Personal Services	Other	Total	Estimated Unencumbered Balance 12/31/15
<b>GOVERNMENTAL:</b>	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
<b>SPECIAL REVENUE:</b>	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Street Maintenance & Repair	241,360	3,509,920	3,751,280	2,536,840	1,190,535	3,727,375	23,905
State Highway Improvement	116,095	438,700	554,795	0	275,750	275,750	279,045
Cemetery	25,300	180,285	205,585	130,815	51,580	182,395	23,190
Recreation	1,035,190	6,987,785	8,022,975	4,834,790	2,961,735	7,796,525	226,450
Swimming Pool	169,805	820,220	990,025	593,965	323,060	917,025	73,000
Permissive Tax	650,025	95,175	745,200	0	545,000	545,000	200,200
Hotel/Motel Tax	2,019,185	2,892,000	4,911,185	655,255	3,053,885	3,709,140	1,202,045
Enforcement & Education	77,775	2,310	80,085	0	0	0	80,085
Law Enforcement Trust	325	300	625	0	300	300	325
Mandatory Drug Fine	2,515	0	2,515	0	0	0	2,515
Mayor's Court Computer	2,505	5,200	7,705	0	5,200	5,200	2,505
Accrued Leave Reserves	1,181,530	0	1,181,530	160,000	0	160,000	1,021,530
Wireless 9-1-1 System	348,260	100,000	448,260	0	80,000	80,000	368,260
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>5,869,870</b>	<b>15,031,897</b>	<b>20,901,767</b>	<b>8,911,664</b>	<b>8,487,044</b>	<b>17,398,708</b>	<b>3,503,057</b>
<b>DEBT SERVICE FUNDS</b>	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Special Assessment Bond Retirement	0		0	0	0	0	0
1994 Special Assessment Bond Retirement	46,920	102,500	149,420	0	0	0	149,420
2001 Special Assessment Bond Retirement	209,720	143,500	353,220	0	0	0	353,220
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>256,640</b>	<b>246,000</b>	<b>502,640</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>502,640</b>
<b>CAPITAL PROJECT FUNDS</b>	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Note: Various construction funds not included.							
<b>TOTAL CAPITAL PROJECTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



