ORDINANCE NO. 14-419

AN ORDINANCE OF THE TOWN OF MOUNT CARMEL, TENNESSEE AMENDING THE FISCAL YEAR 2014-2015 GENERAL FUND BUDGET, PASSED BY ORDINANCE NO. 14-405.

WHEREAS, the Town of Mount Carmel adopted the fiscal year 2014-2015 General Fund budget by passage of Ordinance No. 14-405 on June 24, 2014; and

WHEREAS, pursuant to the Tennessee state constitution, Section 24 of Article II, no public money shall be expended except pursuant to appropriations made by law; and

WHEREAS, pursuant to the Municipal Budget Law of 1982, as found in the *Tennessee Code Annotated* §6-56-209, the Board of Mayor and Aldermen has the authority to authorize the budget officer to transfer moneys from one appropriation to another within the same fund; and

WHEREAS, miscellaneous revenue is greater than anticipated;

WHEREAS, expenses for Highways & Streets, Administration, Parks and Recreation and the Sewer Department will be greater than anticipated; and

WHEREAS, Highways & Streets, Administration and Parks and Recreation are accounted for within the General Fund for the Town.

WHEREAS, the Sewer Department is accounted for within the Sewer Fund for the Town.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF MAYOR AND ALDERMEN FOR THE TOWN OF MOUNT CARMEL, TENNESSEE THAT CHANGES BE MADE TO THE FISCAL YEAR 2014-2015 BUDGET AS FOLLOWS:

SECTION 1. Ordinance Number 14-405 is hereby amended by increasing the General Fund Highways & Streets Department expenditures by **$158,736;** by increasing Administration by **$5,500;** by increasing Parks and Recreation by **$8,600;** by increasing Miscellaneous Revenue by **$8,000** and by decreasing General Fund Balance by **$164,836**.

SECTION 2. Ordinance Number 14-405 is hereby amended by increasing the Sewer Fund expenditures by **$500.00;** and by decreasing Sewer Fund Balance by **$500.00**.

SECTION 3. The Board of Mayor and Commissioners authorizes the City Recorder to make said changes in the accounting system.

SECTION 4. This ordinance shall take effect immediately upon final passage.

LARRY FROST, Mayor

ATTEST:

Marian L. Sandidge

MARIAN SANDIDGE, City Recorder

MOTION: Vice-Mayor Hale

SECOND: Alderman Christian

FIRST READING	AYES	NAYS	OTHER
ALDERMAN EUGENE CHRISTIAN	X		
ALDERMAN WANDA DAVIDSON	X		
ALDERMAN LEANN DEBORD			ABSENT
ALDERMAN FRANCES FROST	X		
ALDERMAN CARL WOLFE	X		
VICE-MAYOR PAUL HALE	X		
MAYOR LARRY FROST	X		
TOTALS	6	0	1

PASSED FIRST READING: July 22, 2014

MOTION (as amended):

SECOND:

SECOND READING	AYES	NAYS	OTHER
ALDERMAN EUGENE CHRISTIAN	X		
ALDERMAN WANDA DAVIDSON		X	
ALDERMAN LEANN DEBORD			ABSENT
ALDERMAN FRANCES FROST	X		
ALDERMAN CARL WOLFE	X		
VICE-MAYOR PAUL HALE	X		
MAYOR LARRY FROST	X		
TOTALS	5	1	1

PASSED FIRST READING: August 26, 2014

PUBLICATION AFTER PASSAGE:
DATE: August 30 , 2014
NEWSPAPER: *Kingsport Times-News*

GENERAL FUND
DECREASED REVENUE AND/OR
INCREASED EXPENDITURE/APPROPRIATION

Account No.	Description	Amount
41500255	COMPUTER HARDWARE SOFTWARE	$3,000.00
41500940	EQUIPMENT (Laserfiche Server)	$2,500.00
43100931	PAVING	$142,736.00
43100940	EQUIPMENT (Bush Hog, Vehicle Lift)	$16,000.00
44440296	JOINT RECREATION DIRECTOR (40%)	$8,600.00
	TOTAL	$172,836.00

Section II. That in appropriating the above-described additional expenditure of funds or the reduction of revenue funds, the following source of funds and/or expenditure reduction is identified:

GENERAL FUND *INCREASED REVENUE* AND/OR DECREASED EXPENDITURE AND/OR *FUND BALANCE REDUCTION*

Account No.	Description	Amount
36990000	MISCELLANEOUS REVENUE	$8,000.00
37990000	OTHER AVAILABLE FUNDS GENERAL	$164,836.00
	TOTAL	$172,836.00

SEWER FUND
DECREASED REVENUE AND/OR
INCREASED EXPENDITURE/APPROPRIATION

Account No.	Description	Amount
52200255	COMPUTER HARDWARE SOFTWARE	$500.00
	TOTAL	$500.00

Section II. That in appropriating the above-described additional expenditure of funds or the reduction of revenue funds, the following source of funds and/or expenditure reduction is identified:

SEWER FUND INCREASED REVENUE AND/OR DECREASED EXPENDITURE AND/OR *FUND BALANCE REDUCTION*

Account No.	Description	Amount
37994000	OTHER AVAILABLE FUNDS SEWER	$500.00
	TOTAL	$500.00

TOWN OF MOUNT CARMEL - GENERAL FUND BUDGET FY15

GENERAL FUND #110

ITEM DESCRIPTION:	ACTUAL BUDGET JUNE 30, 2013	PROPOSED BUDGET JUNE 30, 2014	NINE MONTHS ACTUAL	TWELVE MONTHS PROJECTED	PROPOSED BUDGET JUNE 30, 2015
REVENUES:					
TAX REVENUES:					
31100 REAL ESTATE TAXES	$1,046,512.76	$1,014,592.00	$1,033,712.66	$1,034,000.00	$1,015,000.00
31200 DELINQUENT PROPERTY TAXES	$54,452.00	$25,000.00	$39,534.30	$43,534.00	$30,000.00
31300 PENALTY PROPERTY TAX	$18,388.70	$10,000.00	$8,190.68	$10,920.00	$10,000.00
31610 LOCAL OPTION SALES TAX	$267,008.45	$250,000.00	$255,777.99	$301,000.00	$280,000.00
31710 WHOLESALE BEER TAX	$52,966.50	$30,000.00	$37,271.17	$43,000.00	$35,000.00
31912 CHARTER CABLE FRANCHISE	$65,618.53	$53,000.00	$51,894.19	$53,000.00	$53,000.00
TOTAL TAXES	$1,504,946.94	$1,382,592.00	$1,426,380.99	$1,485,454.00	$1,423,000.00
INTERGOVERNMENTAL REVENUE:					
33191 POSTAL CONTRACT	$22,539.00	$22,536.00	$16,904.25	$22,536.00	$22,536.00
33410 STATE SUPPLEMENT PAY	$4,200.00	$4,200.00	$0.00	$3,600.00	$3,600.00
33419 CIVIL WAR LIBRARY GRANT 2012	$0.00	$0.00	$0.00	$0.00	$0.00
33422 STATE LIBRARY GRANT 11-12	$0.00	$0.00	$0.00	$0.00	$0.00
33423 RURAL DEVELOPMENT LIBRARY GRANT 11-12	$1,427.00	$0.00	$0.00	$0.00	$0.00
33424 GHSO NETWORK GRANT 10-11	$0.00	$0.00	$0.00	$0.00	$0.00
33425 GHSO NETWORK GRANT 11-12	$10,258.48	$0.00	$0.00	$0.00	$0.00
33426 GHSO ALCOHOL GRANT 11-12	$2,217.24	$0.00	$0.00	$0.00	$0.00
33429 GHSO HIGH VISIBILITY 12-13	$4,998.99	$5,000.00	$0.00	$0.00	$0.00
33430 GHSO ALCOHOL ENFORCEMENT 12-13	$2,975.33	$20,911.00	$13,362.16	$13,362.00	$0.00
33431 GHSO NETWORK COORDINATOR 12-13	$6,213.75	$14,979.00	$3,154.33	$3,154.00	$0.00
33432 GHSO CARTERS VALLEY RD DUI 13-14	$0.00	$0.00	$2,569.78	$5,000.00	$0.00
33433 GHSO NETWORK GRANT 13-14	$0.00	$0.00	$549.06	$1,550.00	$0.00
33436 TML SAFETY GRANT	$0.00	$0.00	$0.00	$0.00	$0.00
33510 STATE SALES TAX	$373,431.03	$345,000.00	$289,160.47	$350,000.00	$350,000.00
33520 STATE INCOME TAX (Hall Income Tax)	$7,394.48	$2,500.00	$14,259.68	$14,250.00	$4,500.00
33530 STATE BEER TAX	$2,684.12	$2,500.00	$1,364.22	$2,500.00	$2,500.00
33551 STATE STREET AID REVENUE	$139,313.82	$138,000.00	$106,272.32	$138,000.00	$140,000.00
33552 STATE GASOLINE TAX	$11,126.37	$10,000.00	$8,335.90	$10,000.00	$10,000.00
33591 TVA PAYMENTS IN LIEU OF TAXES	$61,911.25	$58,000.00	$30,032.20	$58,000.00	$58,000.00
33593 CORPORATE EXCISE TAX (Bank & Industry Earnings)	$0.00	$0.00	$0.00	$0.00	$0.00
36991 TELECOMMUNICATIONS REVENUE	$441.84	$350.00	$402.85	$405.00	$400.00
33722 FIRE DEPT. FORESTRY GRANT	$2,952.00	$0.00	$0.00	$0.00	$0.00
TOTAL INTERGOVERNMENTAL REVENUE	$654,084.70	$623,976.00	$486,367.22	$622,357.00	$591,536.00

TOWN OF MOUNT CARMEL - GENERAL FUND BUDGET FY15

ITEM DESCRIPTION:	ACTUAL BUDGET JUNE 30, 2013	PROPOSED BUDGET JUNE 30, 2014	NINE MONTHS ACTUAL	TWELVE MONTHS PROJECTED	PROPOSED BUDGET JUNE 30, 2015
FINES AND FORFEITURES:					
34510 ANIMAL CONTROL (Fess, Fines & Adoption)	$730.00	$500.00	$1,274.00	$1,275.00	$1,000.00
35110 CITY COURT FINES & COST	$106,703.35	$85,000.00	$65,394.40	$85,000.00	$85,000.00
35112 REDFLEX PHOTO SPEED ENFORCEMENT	$46,468.90	$45,000.00	$30,189.96	$36,000.00	$36,000.00
35160 COUNTY COURT FINES & COST	$10,161.10	$6,000.00	$4,655.63	$6,000.00	$6,000.00
35140 DRUG RELATED FINES	$508.71	$500.00	$1,203.64	$1,225.00	$500.00
35200 DRUG CONTRIBUTIONS	$21,397.77	$2,500.00	$30,262.02	$30,265.00	$2,500.00
36300 INTEREST EARNINGS-DRUG FUND	$61.20	$10.00	$45.03	$60.00	$50.00
TOTAL FINES AND FORFEITURES REVENUE	$186,031.03	$139,510.00	$133,024.68	$159,825.00	$131,050.00

TOWN OF MOUNT CARMEL - GENERAL FUND BUDGET FY15

ITEM DESCRIPTION:	ACTUAL BUDGET JUNE 30, 2013	PROPOSED BUDGET JUNE 30, 2014	NINE MONTHS ACTUAL	TWELVE MONTHS PROJECTED	PROPOSED BUDGET JUNE 30, 2015
MISCELLANEOUS REVENUE:					
32610 BUILDING PERMITS	$7,908.70	$6,000.00	$3,623.80	$4,000.00	$4,000.00
33719 LIBRARY DONATIONS/REVENUE	$5,647.82	$5,000.00	$5,548.85	$5,549.00	$5,000.00
33720 FIRE DEPARTMENT REVENUE	$17,602.57	$15,000.00	$22,203.36	$22,205.00	$15,000.00
34310 STATE HIGHWAY CONTRACT	$21,909.08	$15,000.00	$23,345.70	$25,345.00	$15,000.00
34320 CEMETERY CHARGES	$0.00	$3,650.00	$0.00	$0.00	$3,650.00
36100 INTEREST EARNINGS-GENERAL	$4,795.70	$600.00	$3,192.43	$3,800.00	$1,000.00
36200 INTEREST EARNINGS-STATE STREET AID	$446.84	$60.00	$328.78	$400.00	$200.00
36716 CHILD SAFETY SEAT FUND	$0.00	$0.00	$0.00	$0.00	$0.00
36930 PROCEEDS FROM SALE NOTES	$0.00	$0.00	$0.00	$0.00	$0.00
36932 PROCEEDS FROM INSURANCE	$0.00	$0.00	$0.00	$0.00	$0.00
36990 MISCELLANEOUS REVENUE	$58,581.15	$10,000.00	$58,714.92	$59,500.00	***$18,000.00***
36992 REIMBURSE WRECKER SERVICES	$218.00	$200.00	$100.00	$100.00	$100.00
36993 SEXUAL OFFENDER REGISTRY REVENUE	$400.00	$400.00	$0.00	$100.00	$100.00
36994 ALCOHOL TRAINING CLASSES	$0.00	$100.00	$0.00	$0.00	$0.00
36995 DONATIONS VETERANS MEMORIAL WALL	$100.00	$200.00	$350.00	$350.00	$200.00
36996 GUN PERMIT CLASSES	$0.00	$0.00	$0.00	$0.00	$0.00
37298 CONSTRUCTION/DEVELOPMENT FEES	$0.00	$0.00	$0.00	$0.00	$0.00
37301 BULLET PROOF VESTS	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL MISCELLANEOUS REVENUE	$117,609.86	$56,210.00	$117,407.84	$121,349.00	$62,250.00
TOTAL DRUG FUND	$21,967.68	$3,010.00	$31,510.69	$31,550.00	$3,050.00
TOTAL STATE STREET AID	$139,760.66	$138,060.00	$106,601.10	$138,400.00	$140,200.00
TOTAL GENERAL REVENUE	$2,300,944.19	$2,061,218.00	$2,025,068.94	$2,219,035.00	$2,064,586.00
OTHER AVAILABLE FUNDS GENERAL (Retained Earnings)	$383,150.00	$691,800.00	$0.00	$691,800.00	***$430,586.00***
OTHER AVAILABLE FUNDS SSA	$2,500.00	$0.00	$0.00	$0.00	$20,000.00
OTHER AVAILABLE FUNDS DRUG FUND	$44,000.00	$30,000.00	$0.00	$0.00	$32,000.00
TOTAL FUNDS AVAILABLE	**$2,892,322.53**	**$2,924,088.00**	**$2,163,180.73**	**$3,080,785.00**	**$2,690,422.00**

TOWN OF MOUNT CARMEL - GENERAL FUND BUDGET FY15

ITEM DESCRIPTION:	ACTUAL BUDGET JUNE 30, 2013	PROPOSED BUDGET JUNE 30, 2014	NINE MONTHS ACTUAL	TWELVE MONTHS PROJECTED	PROPOSED BUDGET JUNE 30, 2015
EXPENDITURES:					
GENERAL GOVERNMENT:					
41000172 ELECTION EXPENSE	$0.00	$0.00	$0.00	$0.00	$1,500.00
41000235 DUES (TML MUNICIPAL LEAGUE)	$1,539.25	$1,600.00	$1,517.00	$1,600.00	$1,600.00
41000236 FIREWORKS BLOCK PARTY	$0.00	$0.00	$0.00	$0.00	$0.00
41000240 UTILITIES	$13,784.52	$13,000.00	$9,609.17	$13,000.00	$14,000.00
41000245 TELEPHONE	$3,592.15	$4,500.00	$2,431.80	$4,000.00	$4,500.00
41000254 ENGINEERING SERVICES	$3,350.00	$15,000.00	$1,100.00	$10,000.00	$15,000.00
41000510 INSURANCE (PROPERTY & LIABILITY)	$43,858.34	$51,000.00	$42,267.23	$51,000.00	$55,400.00
41000511 INSURANCE PAYOUT	$0.00	$0.00	$0.00	$0.00	$0.00
41000551 REAPPRAISAL COSTS (Reappraisal costs + tax roll, notices, books)	$5,912.19	$6,500.00	$5,894.71	$6,500.00	$6,500.00
41000597 SAFETY PROGRAM	$1,882.49	$3,000.00	$1,550.92	$2,800.00	$3,000.00
41000691 BANK SERVICE CHARGES	$0.00	$100.00	$0.00	$100.00	$100.00
41000720 FIRST TN DEVELOPMENT DISTRICT	$1,110.00	$1,110.00	$1,110.00	$1,110.00	$1,110.00
41000722 FIRST TN HUMAN RESOURCE AGENCY	$2,000.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00
41000723 SENIOR CITIZENS DONATION	$39,500.00	$36,000.00	$36,000.00	$36,000.00	$36,000.00
41000724 HAWKINS COUNTY CHAMBER OF COMMERCE (Three Star Program)	$2,500.00	$2,500.00	$2,500.00	$2,500.00	$2,500.00
41000726 OF ONE ACCORD LUNCHBOX PROGRAM	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00
TOTAL GENERAL GOVERNMENT	$120,028.94	$137,310.00	$106,980.83	$131,610.00	$144,210.00

TOWN OF MOUNT CARMEL - GENERAL FUND BUDGET FY15

ITEM DESCRIPTION:	ACTUAL BUDGET JUNE 30, 2013	PROPOSED BUDGET JUNE 30, 2014	NINE MONTHS ACTUAL	TWELVE MONTHS PROJECTED	PROPOSED BUDGET JUNE 30, 2015
ADMINISTRATION:					
41500121 WAGES	$164,485.72	$160,000.00	$109,579.89	$153,941.00	$169,000.00
41500132 BONUS PAY GENERAL FUND EMPLOYEES	$0.00	$0.00	$0.00	$0.00	$0.00
41500141 SOCIAL SECURITY	$12,713.16	$13,000.00	$8,434.69	$11,246.25	$14,000.00
41500142 EMPLOYEE INSURANCE	$17,148.29	$23,000.00	$16,581.31	$22,108.41	$34,000.00
41500143 RETIREMENT	$18,378.10	$20,000.00	$12,827.52	$17,103.36	$19,000.00
41500146 WORKERS COMP.	$667.86	$1,500.00	$535.32	$1,070.64	$1,500.00
41500147 UNEMPLOYMENT TAX	$209.29	$450.00	$134.14	$250.00	$450.00
41500148 TRAINING	$950.00	$3,000.00	$2,915.00	$3,886.67	$4,000.00
41500161 FEES OF ALDERMEN & MAYOR	$10,825.00	$11,600.00	$7,068.24	$9,424.32	$11,600.00
41500216 INTERNET SERVICES	$819.71	$780.00	$610.56	$814.08	$980.00
41500217 WEB SERVICES	$125.00	$500.00	$125.00	$500.00	$500.00
41500220 CABLE TELEVISION CHANNEL	$36.00	$72.00	$0.00	$0.00	$0.00
41500233 HOUSING AUTHORITY	$0.00	$1,000.00	$0.00	$0.00	$1,000.00
41500237 ADVERTISING	$1,394.22	$1,200.00	$1,302.69	$1,800.00	$2,000.00
41500250 CITY JUDGE	$5,000.00	$4,800.00	$3,400.00	$4,800.00	$4,800.00
41500251 MEDICAL	$125.99	$200.00	$175.00	$233.00	$250.00
41500252 LEGAL SERVICES	$9,949.10	$20,000.00	$7,432.62	$12,741.63	$20,000.00
41500253 ACCOUNTING AND AUDITING FEES	$18,686.25	$21,050.00	$16,353.75	$21,100.00	$21,100.00
41500255 COMP HARDWARE & SOFTWARE SUPPORT	$15,750.51	$18,000.00	$15,702.15	$18,000.00	***$22,200.00***
41500257 PLANNING SERVICES	$10,500.00	$8,400.00	$4,200.00	$8,400.00	$8,400.00
41500266 REPAIR AND MAINTENANCE BUILDING	$11,908.23	$15,000.00	$5,990.93	$15,000.00	$15,000.00
41500280 TRAVEL	$3,615.28	$3,000.00	$192.30	$3,000.00	$3,000.00
41500290 CONTRACTUAL SERVICES	$2,752.50	$1,200.00	$595.00	$1,020.00	$1,200.00
41500298 COMMISSION FEES (Clerk & Master)	$1,952.74	$2,500.00	$804.49	$1,072.65	$2,500.00
41500310 OFFICE SUPPLIES & POSTAGE	$13,461.59	$15,000.00	$9,213.88	$12,285.17	$15,000.00
41500312 PITNEY BOWES RENTAL & SUPPLIES	$864.00	$900.00	$648.00	$864.00	$900.00
41500479 MISCELLANEOUS EXPENSES	$5,684.45	$5,000.00	$2,334.20	$4,200.00	$5,000.00
41500625 OPERATING LEASE COPIER	$1,512.00	$1,520.00	$1,134.00	$1,512.00	$1,520.00
41500940 EQUIPMENT	$7,422.55	$1,500.00	$1,541.71	$2,550.00	***$2,500.00***
TOTAL ADMINISTRATION:	$336,937.54	$354,172.00	$229,832.39	$328,923.19	$381,400.00

TOWN OF MOUNT CARMEL - GENERAL FUND BUDGET FY15

ITEM DESCRIPTION:	ACTUAL BUDGET JUNE 30, 2013	PROPOSED BUDGET JUNE 30, 2014	NINE MONTHS ACTUAL	TWELVE MONTHS PROJECTED	PROPOSED BUDGET JUNE 30, 2015
POLICE DEPARTMENT:					
42100121 WAGES	$290,360.75	$286,000.00	$182,527.66	$243,370.21	$250,000.00
42100122 OVERTIME	$33,098.42	$23,400.00	$20,356.84	$27,142.45	$23,400.00
42100141 SOCIAL SECURITY	$22,302.67	$24,000.00	$14,002.39	$18,669.85	$20,000.00
42100142 EMPLOYEE INSURANCE	$60,024.92	$80,000.00	$48,498.80	$64,665.07	$65,000.00
42100143 RETIREMENT	$35,781.05	$35,000.00	$22,089.80	$29,453.07	$30,000.00
42100146 WORKERS COMP.	$11,556.11	$23,000.00	$13,706.38	$18,275.00	$20,000.00
42100147 UNEMPLOYMENT TAX	$315.18	$720.00	$258.15	$344.20	$1,080.00
42100148 TRAINING	$1,375.00	$3,000.00	$4,093.00	$5,457.33	$5,500.00
42100216 INTERNET SERVICES	$3,542.69	$1,300.00	$855.73	$1,140.97	$4,200.00
42100219 ECOM - 911	$392.00	$400.00	$0.00	$400.00	$400.00
42100235 DUES	$485.00	$500.00	$0.00	$500.00	$500.00
42100245 TELEPHONE	$5,647.81	$6,500.00	$4,774.64	$6,366.19	$6,500.00
42100251 MEDICAL SERVICES	$478.00	$750.00	$712.00	$949.33	$1,000.00
42100255 COMPUTER HARDWARE & SOFTWARE SUPPORT	$21,880.69	$19,200.00	$11,936.75	$19,200.00	$19,200.00
42100259 WRECKER/TOWING SERVICES	$360.00	$800.00	$200.00	$266.67	$500.00
42100261 SEXUAL OFFENDER REGISTRY	$50.00	$200.00	$50.00	$150.00	$200.00
42100266 BUILDING REPAIR & MAINTENANCE	$0.00	$0.00	$0.00	$0.00	$1,500.00
42100280 TRAVEL	$2,271.66	$4,000.00	$2,425.43	$3,233.91	$6,000.00
42100310 OFFICE SUPPLIES & POSTAGE	$4,327.51	$5,500.00	$2,393.81	$3,191.75	$5,500.00
42100320 OPERATING SUPPLIES	$3,857.10	$8,000.00	$3,314.26	$4,419.01	$8,000.00
42100321 ALCOHOL TRAINING CLASSES	$0.00	$1,000.00	$0.00	$0.00	$0.00
42100324 CHILD RESTRAINT SEATS	$0.00	$0.00	$0.00	$0.00	$0.00
42100325 BULLET PROOF VESTS	$329.99	$500.00	$27.99	$500.00	$2,000.00
42100326 CLOTHING AND UNIFORMS	$3,187.87	$3,600.00	$4,659.86	$6,213.15	$6,500.00
42100330 VEHICLE OPERATING EXPENSE	$29,430.89	$18,000.00	$4,863.22	$16,000.00	$15,000.00
42100331 FUEL EXPENSE	$24,166.27	$35,000.00	$15,957.20	$21,276.27	$32,000.00
42100336 RADIO EXPENSE	$1,818.60	$3,000.00	$217.64	$290.19	$3,000.00
42100479 MISCELLANEOUS EXPENSE	$592.07	$1,000.00	$140.41	$500.00	$1,000.00
42100560 DEPARTMENT OF SAFETY CHARGES	$15,045.50	$15,000.00	$6,534.16	$8,712.21	$12,000.00
42100625 OPERATING LEASE COPIER	$1,752.00	$1,752.00	$1,314.00	$1,752.00	$1,752.00
42100705 GHSO NETWORK GRANT 11-12	$1,592.00	$0.00	$0.00	$0.00	$0.00
42100706 GHSO ALCOHOL ENFORCEMENT 11-12	$0.00	$0.00	$0.00	$0.00	$0.00
42100707 GHSO ALCOHOL ENFORCEMENT GRANT 12-13	$4,824.15	$20,911.00	$2,161.18	$2,881.57	$0.00
42100708 GHSO NETWORK COORDINATOR 12-13	$2,889.00	$14,979.00	$1,156.23	$1,541.64	$0.00
42100710 GHSO HIGH VISABILITY GRANT 12-13	$4,998.99	$5,000.00	$0.00	$0.00	$0.00
42100711 GHSO HIGH VISABILITY GRANT 13-14	$0.00	$0.00	$5,000.00	$5,000.00	$0.00
42100712 GHSO CARTERS VALLEY RD 13-14	$0.00	$0.00	$2,256.72	$5,000.00	$0.00
42100940 EQUIPMENT	$507.97	$0.00	$0.00	$0.00	$0.00
TOTAL POLICE DEPARTMENT	$589,241.86	$642,012.00	$376,484.25	$516,862.04	$541,732.00

TOWN OF MOUNT CARMEL - GENERAL FUND BUDGET FY15

ITEM DESCRIPTION:	ACTUAL BUDGET JUNE 30, 2013	PROPOSED BUDGET JUNE 30, 2014	NINE MONTHS ACTUAL	TWELVE MONTHS PROJECTED	PROPOSED BUDGET JUNE 30, 2015
FIRE DEPARTMENT:					
42200121 WAGES	$26,298.15	$29,000.00	$17,299.46	$23,065.95	$29,000.00
42200122 OVERTIME	$14,709.73	$20,000.00	$3,314.01	$4,418.68	$20,000.00
42200141 SOCIAL SECURITY	$2,887.11	$4,000.00	$1,414.36	$1,885.81	$4,000.00
42200142 EMPLOYEE INSURANCE	$4,414.32	$6,000.00	$4,505.88	$6,007.84	$6,500.00
42200143 RETIREMENT	$4,849.31	$5,800.00	$2,519.44	$3,359.25	$5,200.00
42200146 WORKERS COMP.	$1,496.46	$4,800.00	$1,576.44	$3,152.88	$4,800.00
42200147 UNEMPLOYMENT TAX	$64.20	$90.00	$27.33	$36.44	$90.00
42200148 TRAINING	$3,621.47	$2,000.00	$363.44	$484.59	$2,000.00
42200216 INTERNET SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00
42200235 DUES	$150.00	$330.00	$0.00	$300.00	$300.00
42200238 PUBLIC RELATIONS/PARADE	$2,104.55	$2,000.00	$2,417.12	$2,500.00	$2,500.00
42200240 UTILITIES	$10,616.45	$12,000.00	$7,877.78	$10,503.71	$12,000.00
42200245 TELEPHONE	$2,155.41	$2,800.00	$1,790.88	$2,387.84	$2,800.00
42200251 MEDICAL SERVICES (Fit tests, physicals, drug testing, hepatitis shots etc)	$215.00	$1,000.00	$171.00	$228.00	$1,000.00
42200255 COMPUTER HARDWARE & SOFTWARE SUPPORT	$667.88	$440.00	$440.00	$440.00	$450.00
42200266 BUILDING REPAIR & MAINT.	$5,902.88	$10,000.00	$7,360.23	$9,813.64	$8,500.00
42200280 TRAVEL	$1,026.59	$1,200.00	$1,495.98	$1,994.64	$2,000.00
42200281 OSHA TESTING (Fire Extinguishers, Air Packs, Air Bottles)	$2,513.00	$3,500.00	$1,624.50	$2,166.00	$5,500.00
42200290 CONTRACTUAL SERVICES	$714.83	$1,400.00	$850.00	$1,133.33	$1,400.00
42200310 OFFICE SUPPLIES & POSTAGE	$608.40	$2,500.00	$395.56	$527.41	$2,000.00
42200320 OPERATING SUPPLIES	$2,959.90	$5,800.00	$1,270.56	$1,694.08	$4,000.00
42200326 CLOTHING AND UNIFORMS	$1,544.86	$2,500.00	$2,345.76	$3,127.68	$3,500.00
42200330 VEHICLE OPERATING EXPENSE	$22,682.17	$25,000.00	$13,687.83	$18,250.44	$25,000.00
42200331 FUEL EXPENSE	$2,591.42	$4,000.00	$1,738.39	$2,317.85	$3,500.00
42200335 FIRE DEPT FORESTRY GRANT	$6,008.16	$0.00	$0.00	$0.00	$0.00
42200336 RADIO EXPENSE	$143.31	$1,500.00	$176.46	$235.28	$1,500.00
42200344 FIRE DEPARTMENT EQUIPMENT (bunker gear)	$0.00	$24,000.00	$23,796.84	$24,000.00	$2,500.00
42200479 MISCELLANEOUS EXPENSE	$367.23	$1,500.00	$49.99	$1,000.00	$1,000.00
42200625 COPIER MAINTENANCE	$0.00	$0.00	$0.00	$0.00	$0.00
42200939 CAPITAL PROJECT FIRE	$0.00	$0.00	$0.00	$0.00	$0.00
42200940 EQUIPMENT (repeater)	$925.16	$2,800.00	$0.00	$2,800.00	$0.00
TOTAL FIRE DEPARTMENT	$122,237.95	$175,960.00	$98,509.24	$127,831.35	$151,040.00

TOWN OF MOUNT CARMEL - GENERAL FUND BUDGET FY15

ITEM DESCRIPTION:	ACTUAL BUDGET JUNE 30, 2013	PROPOSED BUDGET JUNE 30, 2014	NINE MONTHS ACTUAL	TWELVE MONTHS PROJECTED	PROPOSED BUDGET JUNE 30, 2015
DRUG FUND:					
42129320 OPERATING SUPPLIES	$4,999.96	$0.00	$0.00	$0.00	$0.00
42129327 CRIME PREVENTION	$0.00	$5,000.00	$0.00	$0.00	$0.00
42129691 BANK SERVICE CHARGES	$0.00	$0.00	$0.00	$0.00	$0.00
42129742 SPECIAL INVESTIGATIVE FUNDS	$0.00	$0.00	$2,000.00	$2,500.00	$5,000.00
42129940 EQUIPMENT	$32,942.96	$27,000.00	$26,690.00	$28,000.00	$28,500.00
TOTAL DRUG FUND	$37,942.92	$32,000.00	$28,690.00	$30,500.00	$33,500.00

TOWN OF MOUNT CARMEL - GENERAL FUND BUDGET FY15

ITEM DESCRIPTION:	ACTUAL BUDGET JUNE 30, 2013	PROPOSED BUDGET JUNE 30, 2014	NINE MONTHS ACTUAL	TWELVE MONTHS PROJECTED	PROPOSED BUDGET JUNE 30, 2015
BUILDING INSPECTION/STORMWATER MANAGEMENT:					
42420121 WAGES	$18,941.53	$22,000.00	$13,099.95	$17,466.60	$28,000.00
42420141 SOCIAL SECURITY	$1,448.97	$1,700.00	$1,002.15	$1,336.20	$2,200.00
42420146 WORKERS COMPENSATION	$659.56	$1,600.00	$1,170.55	$2,341.10	$2,100.00
42420147 UNEMPLOYMENT TAX	$36.56	$90.00	$15.14	$20.19	$90.00
42420148 TRAINING	$125.00	$600.00	$75.00	$100.00	$600.00
42420235 DUES/PERMITS	$3,640.00	$4,200.00	$3,640.00	$4,200.00	$4,200.00
42420245 TELEPHONE	$375.41	$500.00	$299.68	$399.57	$500.00
42420269 DEMOLITION	$150.00	$2,500.00	$0.00	$0.00	$3,000.00
42420280 TRAVEL	$551.94	$600.00	$290.74	$387.65	$600.00
42420320 OPERATING SUPPLIES	$497.47	$800.00	$278.66	$371.55	$800.00
42420330 VEHICLE OPERATING EXPENSE	$169.47	$500.00	$0.00	$0.00	$0.00
42420331 FUEL EXPENSE	$107.99	$0.00	$0.00	$0.00	$0.00
42420479 MISCELLANEOUS EXPENSES	$66.00	$600.00	$0.00	$0.00	$600.00
42420940 EQUIPMENT	$0.00	$0.00	$37.84	$100.00	$0.00
TOTAL BUILDING INSPECTION/STORMWATER MANAGEMENT	$26,769.90	$35,690.00	$19,909.71	$26,722.86	$42,690.00

TOWN OF MOUNT CARMEL - GENERAL FUND BUDGET FY15

ITEM DESCRIPTION:	ACTUAL BUDGET JUNE 30, 2013	PROPOSED BUDGET JUNE 30, 2014	NINE MONTHS ACTUAL	TWELVE MONTHS PROJECTED	PROPOSED BUDGET JUNE 30, 2015
HIGHWAYS AND STREETS:					
43100121 WAGES	$151,779.67	$163,000.00	$96,565.06	$128,753.41	$180,000.00
43100122 OVERTIME	$5,720.57	$11,000.00	$4,650.27	$6,200.36	$11,000.00
43100141 SOCIAL SECURITY	$10,599.88	$13,000.00	$6,667.48	$8,889.97	$16,000.00
43100142 EMPLOYEE INSURANCE	$31,278.52	$52,000.00	$29,249.95	$38,999.93	$92,000.00
43100143 RETIREMENT	$18,766.22	$20,000.00	$12,489.62	$16,652.83	$22,000.00
43100146 WORKERS COMP.	$8,203.70	$21,000.00	$13,845.62	$27,691.24	$25,000.00
43100147 UNEMPLOYMENT TAX	$185.61	$450.00	$121.50	$162.00	$540.00
43100148 EDUCATION & TRAINING	$0.00	$200.00	$0.00	$0.00	$1,000.00
43100216 INTERNET & CABLE SERVICES	$767.20	$1,260.00	$1,026.43	$1,368.57	$1,500.00
43100240 UTILITIES	$5,479.92	$6,000.00	$4,889.43	$6,519.24	$7,200.00
43100245 TELEPHONE	$3,527.94	$4,300.00	$2,443.86	$3,258.48	$5,300.00
43100251 MEDICAL	$81.00	$500.00	$47.00	$62.67	$500.00
43100266 REPAIR AND MAINTENANCE GARAGE	$2,610.02	$23,000.00	$20,139.24	$26,852.32	$10,000.00
43100268 REPAIR AND MAINTENANCE STREETS	$40,627.24	$20,000.00	$7,864.13	$10,485.51	$20,000.00
43100280 TRAVEL	$0.00	$200.00	$0.00	$0.00	$1,000.00
43100294 EQUIPMENT RENTAL	$0.00	$500.00	$67.41	$500.00	$500.00
43100310 OFFICE SUPPLIES AND POSTAGE	$990.61	$1,000.00	$239.79	$319.72	$1,000.00
43100320 OPERATING SUPPLIES	$3,503.56	$5,000.00	$2,130.11	$2,840.15	$5,000.00
43100326 CLOTHING AND UNIFORMS	$2,847.83	$4,000.00	$1,710.50	$2,280.67	$4,000.00
43100330 EQUIPMENT OPERATING EXPENSE	$33,780.50	$32,000.00	$10,708.71	$14,278.28	$25,000.00
43100331 FUEL EXPENSE	$25,276.40	$30,000.00	$16,894.61	$22,526.15	$30,000.00
43100343 TRAFFIC LIGHT MAINTENANCE	$3,075.33	$0.00	$0.00	$0.00	$0.00
43100479 MISCELLANEOUS EXPENSES	$1,240.63	$2,000.00	$0.00	$0.00	$1,500.00
43100482 DRAINAGE REPAIR	$12,668.99	$15,000.00	$1,427.50	$15,000.00	$10,000.00
43100931 PAVING	$120,095.00	$500,000.00	$131,672.66	$500,000.00	***$342,736.00***
43100940 EQUIPMENT (Bush Hog or Mower & Vehicle Lift)	$75,806.52	$90,000.00	$0.00	$90,000.00	***$16,000.00***
TOTAL HIGHWAYS AND STREETS	$558,912.86	$1,015,410.00	$364,850.88	$923,641.49	$828,776.00

TOWN OF MOUNT CARMEL - GENERAL FUND BUDGET FY15

ITEM DESCRIPTION:	ACTUAL BUDGET JUNE 30, 2013	PROPOSED BUDGET JUNE 30, 2014	NINE MONTHS ACTUAL	TWELVE MONTHS PROJECTED	PROPOSED BUDGET JUNE 30, 2015
STATE STREET AID:					
43190247 STREET LIGHTING	$41,951.79	$43,000.00	$31,937.14	$43,000.00	$43,500.00
43190342 SIGN PARTS AND SUPPLIES	$2,376.80	$5,000.00	$0.00	$5,000.00	$5,000.00
43190343 TRAFFIC LIGHT MAINTENANCE	$0.00	$3,000.00	$851.66	$3,000.00	$3,000.00
43190400 MATERIALS AND SUPPLIES-STREET	$17,500.00	$86,510.00	$26,630.87	$86,000.00	$81,000.00
43190621 RETIREMENT OF NOTES (SSA Paving)	$50,000.00	$0.00	$0.00	$0.00	$0.00
43190642 INTEREST ON NOTES (SSA Paving)	$3,892.61	$0.00	$0.00	$0.00	$0.00
43190931 PAVING	$23,957.00	$0.00	$0.00	$0.00	$0.00
43190940 EQUIPMENT	$0.00	$0.00	$0.00	$0.00	$25,000.00
TOTAL STATE STREET AID	$139,678.20	$137,510.00	$59,419.67	$137,000.00	$157,500.00

TOWN OF MOUNT CARMEL - GENERAL FUND BUDGET FY15

ITEM DESCRIPTION:	ACTUAL BUDGET JUNE 30, 2013	PROPOSED BUDGET JUNE 30, 2014	NINE MONTHS ACTUAL	TWELVE MONTHS PROJECTED	PROPOSED BUDGET JUNE 30, 2015
SOLID WASTE & RECYCLING:					
43200121 WAGES	$30,828.50	$30,000.00	$22,696.78	$30,262.37	$32,000.00
43200122 OVERTIME	$1,047.30	$3,000.00	$975.42	$1,300.56	$3,000.00
43200141 SOCIAL SECURITY	$1,961.20	$2,600.00	$1,417.38	$1,889.84	$2,600.00
43200142 EMPLOYEE INSURANCE	$12,961.18	$17,000.00	$13,274.64	$17,699.52	$20,000.00
43200143 RETIREMENT	$3,823.13	$4,000.00	$2,903.01	$3,870.68	$3,800.00
43200146 WORKERS COMP.	$1,379.46	$3,200.00	$2,184.42	$2,912.56	$3,200.00
43200147 UNEMPLOYMENT TAX	$35.99	$90.00	$29.73	$39.64	$90.00
43200251 MEDICAL	$0.00	$200.00	$0.00	$100.00	$200.00
43200290 TRASH CONTRACT	$153,738.00	$161,425.00	$89,680.50	$153,732.00	$161,425.00
43200320 OPERATING SUPPLIES	$40.00	$300.00	$0.00	$150.00	$300.00
43200330 EQUIPMENT OPERATING EXPENSE	$6,811.79	$4,000.00	$4,006.38	$5,341.84	$5,500.00
43200940 EQUIPMENT	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL SOLID WASTE DISPOSAL	$212,626.55	$225,815.00	$137,168.26	$217,299.01	$232,115.00

TOWN OF MOUNT CARMEL - GENERAL FUND BUDGET FY15

ITEM DESCRIPTION:	ACTUAL BUDGET JUNE 30, 2013	PROPOSED BUDGET JUNE 30, 2014	NINE MONTHS ACTUAL	TWELVE MONTHS PROJECTED	PROPOSED BUDGET JUNE 30, 2015
ANIMAL CONTROL DEPARTMENT:					
42400121 WAGES	$16,136.90	$18,000.00	$12,073.80	$16,098.40	$19,500.00
42400122 OVERTIME	$2,322.52	$3,500.00	$392.26	$523.01	$3,500.00
42400141 SOCIAL SECURITY	$1,396.96	$1,550.00	$952.27	$1,269.69	$2,000.00
42400142 EMPLOYEE INSURANCE	$0.00	$0.00	$0.00	$0.00	$0.00
42400143 RETIREMENT	$236.42	$500.00	$17.91	$23.88	$200.00
42400146 WORKERS COMP.	$650.56	$1,400.00	$858.00	$1,144.00	$1,600.00
42400147 UNEMPLOYMENT TAX	$65.80	$90.00	$46.05	$61.40	$90.00
42400148 TRAINING	$0.00	$250.00	$685.00	$1,200.00	$1,200.00
42400216 INTERNET SERVICES	$479.88	$550.00	$359.91	$479.88	$550.00
42400235 DUES	$0.00	$100.00	$0.00	$100.00	$100.00
42400240 UTILITIES	$803.05	$1,500.00	$687.95	$917.27	$1,500.00
42400245 TELEPHONE	$516.57	$550.00	$402.89	$537.19	$550.00
42400251 MEDICAL	$814.41	$800.00	$1,367.25	$1,823.00	$1,200.00
42400266 REPAIR AND MAINT. BUILDINGS	$2,717.39	$3,500.00	$1,027.00	$1,369.33	$3,500.00
42400280 TRAVEL	$0.00	$400.00	$1,053.05	$1,500.00	$1,500.00
42400310 OFFICE SUPPLIES AND POSTAGE	$0.00	$250.00	$65.86	$200.00	$200.00
42400320 OPERATING SUPPLIES	$3,813.49	$500.00	$152.92	$203.89	$250.00
42400323 FOOD (ANIMALS)	$413.80	$600.00	$0.00	$150.00	$600.00
42400326 CLOTHING AND UNIFORMS	$966.00	$800.00	$0.00	$200.00	$500.00
42400330 EQUIPMENT OPERATING EXPENSE	$324.37	$1,500.00	$1,618.26	$2,157.68	$2,500.00
42400331 FUEL EXPENSE	$1,706.24	$2,300.00	$1,757.08	$2,342.77	$2,800.00
42400479 MISCELLANEOUS EXPENSES	$0.00	$200.00	$0.00	$100.00	$100.00
42400940 EQUIPMENT	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL ANIMAL CONTROL:	$33,364.36	$38,840.00	$23,517.46	$32,401.40	$43,940.00

TOWN OF MOUNT CARMEL - GENERAL FUND BUDGET FY15

ITEM DESCRIPTION:		ACTUAL BUDGET JUNE 30, 2013	PROPOSED BUDGET JUNE 30, 2014	NINE MONTHS ACTUAL	TWELVE MONTHS PROJECTED	PROPOSED BUDGET JUNE 30, 2015
LIBERTY HILL CEMETERY:						
43500252 LEGAL SERVICES		$0.00	$1,650.00	$0.00	$0.00	$1,650.00
43500265 CEMETERY REPAIR & MAINTENANCE		$0.00	$2,000.00	$0.00	$0.00	$2,000.00
	TOTAL CEMETERY:	$0.00	$3,650.00	$0.00	$0.00	$3,650.00

ITEM DESCRIPTION:	ACTUAL BUDGET JUNE 30, 2013	PROPOSED BUDGET JUNE 30, 2014	NINE MONTHS ACTUAL	TWELVE MONTHS PROJECTED	PROPOSED BUDGET JUNE 30, 2015
RECREATION:					
44440121 WAGES	$0.00	$0.00	$0.00	$0.00	$0.00
44440141 SOCIAL SECURITY	$0.00	$0.00	$0.00	$0.00	$0.00
44440146 WORKERS COMP	$461.56	$0.00	-$573.00	-$573.00	$0.00
44440147 UNEMPLOYMENT	$0.00	$0.00	$0.00	$0.00	$0.00
44440216 INTERNET	$823.55	$1,070.00	$703.92	$938.56	$1,080.00
44440240 UTILITIES	$3,137.08	$4,250.00	$2,340.23	$3,120.31	$4,000.00
44440245 TELEPHONE	$15.20	$0.00	$0.00	$0.00	$0.00
44440296 JOINT RECREATION DIRECTOR (40%)	$18,615.78	$18,000.00	$18,311.42	$24,415.23	***$33,600.00***
44440297 JOINT RECREATION PROGRAMS	$13,556.28	$25,000.00	$6,020.62	$25,000.00	$25,000.00
44440300 VETERAN WAR MEMORIAL PARK	$5,500.27	$2,000.00	$2,542.52	$3,390.03	$2,800.00
44440320 OPERATING SUPPLIES	$0.00	$1,000.00	$0.00	$0.00	$1,000.00
44440479 MISCELLANEOUS EXPENSES	$0.00	$250.00	$0.00	$0.00	$250.00
44440725 PARK DEVELOPMENT AND OPERATION	$4,267.39	$8,000.00	$2,811.29	$8,000.00	$8,000.00
TOTAL RECREATION	$46,377.11	$59,570.00	$32,157.00	$64,291.12	$75,730.00

TOWN OF MOUNT CARMEL - GENERAL FUND BUDGET FY15

ITEM DESCRIPTION:	ACTUAL BUDGET JUNE 30, 2013	PROPOSED BUDGET JUNE 30, 2014	NINE MONTHS ACTUAL	TWELVE MONTHS PROJECTED	PROPOSED BUDGET JUNE 30, 2015
LIBRARY:					
44800121 WAGES	$22,718.38	$22,000.00	$13,077.32	$17,436.43	$24,500.00
44800141 SOCIAL SECURITY	$1,737.96	$1,700.00	$1,000.39	$1,333.85	$2,000.00
44800143 RETIREMENT	$0.00	$0.00	$0.00	$0.00	$0.00
44800146 WORKERS COMPENSATION	$57.00	$100.00	$15.86	$21.15	$100.00
44800147 UNEMPLOYMENT TAX	$85.39	$270.00	$45.88	$0.00	$180.00
44800148 TRAINING	$15.00	$150.00	$0.00	$150.00	$200.00
44800216 INTERNET SERVICE	$519.87	$500.00	$319.92	$426.56	$500.00
44800240 UTILITIES	$2,797.33	$2,900.00	$2,059.15	$2,745.53	$3,000.00
44800245 TELEPHONE	$318.47	$480.00	$259.03	$345.37	$450.00
44800251 MEDICAL	$67.00	$200.00	$40.00	$53.33	$100.00
44800255 COMPUTER SOFTWARE SUPPORT	$2,963.71	$2,500.00	$515.00	$550.00	$2,500.00
44800266 BUILDING REPAIR AND MAINTENANCE	$841.69	$1,000.00	$515.26	$687.01	$1,000.00
44800280 TRAVEL	$1,066.04	$500.00	$29.13	$200.00	$500.00
44800310 OFFICE SUPPLIES & POSTAGE	$623.98	$1,000.00	$467.12	$622.83	$1,000.00
44800311 COMPUTER HARDWARE	$974.99	$0.00	$0.00	$0.00	$0.00
44800479 MISCELLANEOUS EXPENSES	$16.11	$500.00	$0.00	$0.00	$500.00
44800490 BOOKS	$4,479.09	$5,000.00	$3,262.41	$4,349.88	$5,000.00
44800619 CIVIL WAR LIBRARY GRANT 2012	$0.00	$0.00	$0.00	$0.00	$2,500.00
44800619 STATE LIBRARY GRANT 11-12	$120.00	$0.00	$0.00	$0.00	$0.00
44800620 RURAL DEVELOPMENT LIBRARY GRANT 11-12	$1,356.00	$0.00	$0.00	$0.00	$0.00
44800625 COPIER MAINTENANCE	$400.00	$400.00	$300.00	$400.00	$500.00
44800721 SUMMER READING PROGRAM	$515.33	$500.00	$167.70	$223.60	$800.00
44800940 EQUIPMENT	$0.00	$7,500.00	$0.00	$7,500.00	$0.00
TOTAL LIBRARY	$41,673.34	$47,200.00	$22,074.17	$37,045.55	$45,330.00

TOWN OF MOUNT CARMEL - GENERAL FUND BUDGET FY15

ITEM DESCRIPTION:	ACTUAL BUDGET JUNE 30, 2013	PROPOSED BUDGET JUNE 30, 2014	NINE MONTHS ACTUAL	TWELVE MONTHS PROJECTED	PROPOSED BUDGET JUNE 30, 2015
GENERAL DEBT SERVICE:					
41500621 RETIREMENT OF NOTES (Court Program)	$0.00	$2,769.00	$2,768.74	$2,768.74	$0.00
41500642 INTEREST ON NOTES (Court Program)	$0.00	$118.00	$119.30	$119.30	$0.00
42100621 RETIREMENT OF NOTES (Police Programs)	$0.00	$8,625.00	$8,625.26	$8,625.26	$0.00
42100642 INTEREST ON NOTES (Police Program)	$0.00	$367.00	$371.67	$371.67	$0.00
42200621 RETIREMENT OF NOTES (Fire Vehicles)	$0.00	$0.00	$0.00	$0.00	$0.00
42200642 INTEREST ON NOTES (Fire Vehicles)	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL GENERAL DEBT SERVICE	$0.00	$11,879.00	$11,884.97	$11,884.97	$0.00
TOTAL STATE STREET AID	$139,678.20	$137,510.00	$59,419.67	$137,000.00	$157,500.00
TOTAL GENERAL FUND	$2,088,170.41	$2,747,508.00	$1,423,369.16	$2,418,512.98	$2,490,613.00
TOTAL DRUG FUND	$37,942.92	$32,000.00	$28,690.00	$30,500.00	$33,500.00
TOTAL EXPENDITURES	**$2,265,791.53**	**$2,917,018.00**	**$1,511,478.83**	**$2,586,012.98**	**$2,681,613.00**
EXCESS FUNDS AVAILABLE/ (-) LOSS-SSA	$2,582.46	$550.00	$47,181.43	$1,400.00	$2,700.00
EXCESS FUNDS AVAILABLE/ (-) LOSS-GEN.	**$595,923.78**	**$5,510.00**	**$601,699.78**	**$492,322.02**	**$4,559.00**
EXCESS FUNDS AVAILABLE/ (-) LOSS-DRUG	$28,024.76	$1,010.00	$2,820.69	$1,050.00	$1,550.00

9-18-2012

State Street Aid Fund Revenues and Expenditures: On the Road to Understanding (2012)

Ron Darden
Municipal Technical Advisory Service, Ron.Darden@tennessee.edu

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THE UNIVERSITY of TENNESSEE UT
MUNICIPAL TECHNICAL ADVISORY SERVICE

...in cooperation with the Tennessee Municipal League

TECHNICAL bulletin

September 18, 2012

STATE STREET AID FUND REVENUES AND EXPENDITURES ON THE ROAD TO UNDERSTANDING

Updated by Ron Darden, Municipal Management Consultant

The Tennessee Legislature authorized the state to distribute a portion of the proceeds from the state gasoline fuel taxes to incorporated cities and towns for use on municipal streets. According to the Tennessee Department of Transportation, of the $246.8 million in petroleum and alternative fuel taxes allocated for cities and counties cities are estimated to receive $100,122,368 from State Street Aid Funds (3,920,218 x $25.54 per capita).

STATE GASOLINE TAX REVENUE

The state petroleum and alternative fuel taxes are:

- Gasoline tax — 21.4 cents per gallon;
- Diesel tax — 18.4 cents per gallon;
- Liquefied gas tax — 0.14 cents per gallon; and
- Natural gas tax — 0.13 cents per gallon.

These tax amounts include a special privilege tax of 1 cent per gallon on petroleum products and a 0.4 cent petroleum tax for the underground storage tank fund.

The proceeds from these taxes are paid monthly to local governments on a per capita basis. The law permits motor vehicle fuel tax monies to be used for street-related purposes. The law further requires that these funds be accounted for separately in a special revenue fund, commonly titled the state street aid fund or gas tax fund. Cities may request permission from the state comptroller's office to account for these funds in the general fund. T.C.A. § 54-4-204. See T.C.A. § 54-4-203 for distribution of funds for premier tourist resort cities.

DEFINITIONS

- "Municipal Street Aid Fund" means the funds provided for municipalities from state gasoline fuel taxes;
- "Municipality" means any incorporated city or incorporated town charged with the duty of constructing and maintaining streets within its corporate boundaries;
- "Street" includes streets, highways, avenues, boulevards, publicly owned rights-of-way, bridges, tunnels, public parking areas and other public ways dedicated to public use and maintained for general public travel lying within a municipality's corporate boundaries; and
- "Street improvements" means construction, reconstruction, improvement, and maintenance of streets, including paving, repaving, grading and drainage, repairs, cleaning, acquisition and maintenance of rights-of-way, extension and widening of existing streets, elimination of railroad grade crossings, acquisition or lease or lease/purchase of trucks or other equipment

necessary in the construction and maintenance of streets, including the purchase, construction or leasing of facilities to store equipment, street lighting, signage, and other traffic control devices, and administrative and other necessary expenses, including labor and employee benefits in connection with such street improvements. T.C.A. § 54-4-201.

ADMINISTRATION

Each municipality is required to keep records of receipts and expenditures for its state street aid fund in accordance with sound municipal accounting practices. At the end of each fiscal year the municipality must provide an audit of the accounts of the fund by a certified public accountant, and submit one certified copy of the audit to the comptroller of the treasury to be reviewed for compliance with the provisions of the statute. Minimum standards for municipal audits prescribed by the comptroller of the treasury must be met (see T.C.A. § 54-4-204(c)).

All purchases made by a municipality with state street aid funds are required to be in conformity with public advertisement and competitive bidding laws applicable to the particular municipality. Generally, municipalities must follow the provisions of the 1983 Municipal Purchasing Law.

Municipalities are not required to employ a licensed engineer to prepare bid specifications and estimates. T.C.A. § 54-4-204 (d)(2). Upon written request of a municipality, the comptroller of the treasury may authorize that funds received from municipal state street aid fund may be kept and accounted for in the general fund of the municipality. Fund revenue and expenditures related to funds received for the municipal street aid fund are required to be accounted for separately in the general fund in such a manner as to allow identification of the source of revenue and the expenditures related to such revenue.

Funds in the municipal street aid fund may be used by municipalities receiving such funds for funding mass transit systems. No more than 22.22 percent of such funds may be used for funding mass transit. T.C.A. § 54-4-204 (e).

Cities may be eligible for 15-year loans from funds accumulated and set apart from petroleum funds to fund costs incurred in relocating, moving or reinstalling utility facilities, without any additions. Such loans are allowable only for relocating utility lines located within rights-of-way of highways on the system of state highways if relocation is required because of highway construction projects administered by the department of transportation. Applications for assistance should be directed to the State Utility Management Review Board (see T.C.A. § 67-3-901). Cities are advised that utility relocation expenses for state highway projects may be paid for with state highway project funds.

It is a Class C misdemeanor for any municipal official or employee to authorize, direct or permit the expenditure of such funds for any purpose, except those authorized by the state law. Any municipal official or employee who violates this provision shall be personally liable for any unauthorized expenditures of such fund. T.C.A. § 54-4-205.

September 18, 2012

STATE STREET AID FUND REVENUES AND EXPENDITURES ON THE ROAD TO UNDERSTANDING

EXPENDITURES

GENERAL

State street aid funds can pay:

- Street improvements, including work by TDOT or by a county highway department or another municipality, performed under an agreement;
- Valid administration expenses connected with issuing street improvement bonds;
- Principal and interest on street improvement bonds or other indebtedness incurred to pay for street improvements issued after February 19, 1953;
- Street work supervision fees;
- Workers' compensation insurance for employees engaged in street improvement activities;
- General and automotive liability insurance coverage of street improvement activities;
- Property insurance coverage for portions of buildings used to store and maintain street improvement equipment; and
- Mass transit systems, provided that such funding shall not exceed 22.22 percent.

State street aid funds can't pay:

- Auto expenses for the city recorder;
- Salary supplements to the street superintendent;
- Loans temporarily borrowed from the municipal state street aid fund;
- Audit fees;
- Recorder's commission;
- Personal damages;
- Property damages;
- Office assistance; or
- General administrative expenses.

Be careful:

- If a city makes curb and gutter improvements and pays the total cost from state street aid funds but has assessed the abutting property owners for two-thirds of the cost, the funds derived from the assessments must remain available for other qualified street projects;
- Interest received by a municipality from the investment of state street aid funds is subject to the same restrictions as the state street aid fund money; and
- A city must keep records in accordance with sound municipal accounting practices and include the state street aid funds in the year-end audit.

CONSTRUCTION

State street aid funds can pay for:

- Engineering fees for street improvements. Cities are not required to employ licensed engineers to prepare bid specifications and estimates;
- Constructing sidewalks along city streets;
- Acquiring rights-of-way for city streets, including approaches to bridges and tunnels;
- Widening and/or draining a creek to prevent city street flooding, where the primary purpose is to stop street flooding. Protecting other property may be an incidental benefit;
- Up to one-third of the city's rights-of-way acquisition costs for a state highway through the city; and
- The city's part of the cost of grade eliminations on streets and highways, including state and federal highways.

September 18, 2012

STATE STREET AID FUND REVENUES AND EXPENDITURES ON THE ROAD TO UNDERSTANDING

State street aid funds can't pay for:

- Extending municipal sewer lines even if tunneling under city streets is necessary; or
- Drainage improvements not associated with protecting a street.

Be careful:

- Funds may not exceed one-third of the total costs of rights-of-way for state and federal highways within the municipality; and
- All purchases must be made in conformity with public advertisement and competitive bidding laws applicable to the city.

REPAIR AND MAINTENANCE

State street aid funds can pay for:

- Purchasing machinery to repair and maintain municipal streets;
- Purchasing and maintaining equipment for mowing areas within street rights-of-way;
- Removing dead trees, tree limbs, leaves, and similar objects;
- Purchasing boiler for asphalt plant if used to heat asphalt for street improvements; and
- Purchasing street cleaning equipment.

State street aid funds cannot pay for:

- Maintaining county roads; or
- Purchasing refuse pick-up equipment.

Be careful:

If purchasing a piece of equipment is questionable, spend the money on other equipment, supplies, or paving.

STREET SIGNS AND STREET LIGHTS

State street aid funds can pay for:

- Erecting street signs;
- Installing and maintaining traffic lights; and
- Street light installation and electric bills for street lights.

State street aid funds cannot pay for:

- Welcome-to-the-city signs; or
- Community event and general informational signs.

OTHER FACILITIES

State street aid funds can pay for:

- Purchasing, constructing, repairing, or leasing a facility to store street equipment, street lighting, signs, and other traffic control devices.

Cities are advised to use municipal street aid funds for known eligible expenditures and fund questionable expenditures from the general fund.

THE UNIVERSITY of TENNESSEE UT
MUNICIPAL TECHNICAL ADVISORY SERVICE

September 18, 2012

STATE STREET AID FUND REVENUES AND EXPENDITURES ON THE ROAD TO UNDERSTANDING

MUNICIPAL TECHNICAL ADVISORY SERVICE

Knoxville (Headquarters) . . . (865) 974-0411
Jackson . . . . (731) 423-371
Johnson City . . . . (423) 854-9882
Martin . . . . (731) 881-7057
(731) 881-7058
Nashville . . . . (615) 532-6827

The Municipal Technical Advisory Service (MTAS) is a statewide agency of The University of Tennessee Institute for Public Service. MTAS operates in cooperation with the Tennessee Municipal League to provide technical assistance services to officials of Tennessee's incorporated municipalities. Assistance is offered in areas such as accounting, administration, finance, public works, ordinance codification, and water and wastewater management.

MTAS Technical Bulletins are information briefs that provide a timely review of topics of interest to Tennessee municipal officials. Technical Bulletins are free to Tennessee local, state, and federal government officials and are available to others for $2 each. Photocopying of this publication in small quantities for educational purposes is encouraged. For permission to copy and distribute large quantities, please contact the MTAS Knoxville office at (865) 974-0411.

www.mtas.tennessee.edu

MTAS1698 • E14-1050-000-056-12

Subject: State Street Aid

From: Marian Sandidge (mariansandidge@yahoo.com)

To: ashburnm@tennessee.edu;

Date: Thursday, August 21, 2014 11:07 AM

Good Morning Melissa,
The Town is planning on buying a new mower to mow right-of-ways. We budgeted some money in public works capital outlay but not enough for the mower that the board wants to purchase. We budgeted $50,000 in state street aid capital outlay. The board also wants to purchase a used backhoe. I need your opinion on whether or not we can use state street aid monies for the mower and/or the backhoe.
Thank you,
Marian Sandidge, City Recorder
Town of Mount Carmel
423-357-7311

ATTEST:

Marian L. Sandidge
MARIAN SANDIDGE, City Recorder

MOTION: Vice-Mayor Hale			
SECOND: Alderman Christian			
FIRST READING	**AYES**	**NAYS**	**OTHER**
ALDERMAN EUGENE CHRISTIAN	X		
ALDERMAN WANDA DAVIDSON	X		
ALDERMAN LEANN DEBORD			ABSENT
ALDERMAN FRANCES FROST	X		
ALDERMAN CARL WOLFE	X		
VICE-MAYOR PAUL HALE	X		
MAYOR LARRY FROST	X		
TOTALS	6	0	1

PASSED FIRST READING: July 22, 2014

MOTION (as amended):			
SECOND:			
SECOND READING	**AYES**	**NAYS**	**OTHER**
ALDERMAN EUGENE CHRISTIAN	X		
ALDERMAN WANDA DAVIDSON		X	
ALDERMAN LEANN DEBORD			ABSENT
ALDERMAN FRANCES FROST	X		
ALDERMAN CARL WOLFE	X		
VICE-MAYOR PAUL HALE	X		
MAYOR LARRY FROST	X		
TOTALS	5	1	1

PASSED FIRST READING: August 26, 2014

PUBLICATION AFTER PASSAGE:
DATE: August 30 , 2014
NEWSPAPER: *Kingsport Times-News*

TimesNews

Order Confirmation

Ad Order Number	Customer	Payor Customer
0001180605	TOWN OF MOUNT CARMEL	TOWN OF MOUNT CARMEL
Sales Rep.	**Customer Account**	**Payor Account**
sedwards	59632	59632
Order Taker	**Customer Address**	**Payor Address**
sedwards	P O BOX 1421, , MOUNT CARMEL TN 37645 USA	P O BOX 1421, , MOUNT CARMEL TN 37645 USA
Ordered By		
	Customer Phone	**Payor Phone**
Order Source	423-357-7311	423-357-7311
PO Number	**Customer Fax**	**Customer EMail**
		mcch@chartertn.net

PUBLIC NOTICE

The Town of Mount Carmel, Tennessee, on August 26, 2014, passed ORDINANCE NO. 14-419, AN ORDINANCEOF THE TOWN OF MOUNT CARMEL, TENNESSEE, AMENDING THE FISCAL YEAR 2014-2015 GENERAL FUND BUDGET, PASSED BY ORDINANCE NO. 14-405.

PUB1T: 08/30/14

Tear Sheets	Proofs	Affidavits	Payment Method
0	0	1	

Invoice Text:

Blind Box	Materials	Color
		<NONE>

Net Amount	Tax Amount	Total Amount	Payment Amt	Amount Due
$28.62	$0.00	$28.62	$0.00	$28.62

Ad Number	Ad Type	Ad Size	Pick Up Number
0001180605-01	LL Legal Liner	1.0 X 17 Li	0001172105
External Ad #			**Ad Attributes**

Run Dates 8/30/2014

KINGSPORT TIMES-NEWS

PUBLICATION CERTIFICATE

Kingsport, TN 9/2/14

This is to certify that the Legal Notice hereto attached was published in the Kingsport Times-News, a daily newspaper published in the City of Kingsport, County of Sullivan, State of Tennessee, beginning in the issue of August 30, 2014, and appearing 1 consecutive weeks/times, as per order of

Town of Mt. Carmel

Signed Sheryl Edwards

PUBLIC NOTICE

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PUB:1T: 08/30/14

STATE OF TENNESSEE, SULLIVAN COUNTY, TO WIT:

Personally appeared before me this 2nd day of September, 2014, Sheryl Edwards of the Kingsport Times-News and in due form of law made oath that the foregoing statement was true to the best of my knowledge and belief.

JANICE REESER
NOTARY PUBLIC AT LARGE
WASHINGTON COUNTY, TN

Janice D. Reeser
Notary Public

My commission expires 3-2-2016

KINGSPORT TimesNews TENNESSEE

Order Confirmation

Ad Order Number	Customer	Payor Customer
0001180605	TOWN OF MOUNT CARMEL	TOWN OF MOUNT CARMEL
Sales Rep.	**Customer Account**	**Payor Account**
sedwards	59632	59632
Order Taker	**Customer Address**	**Payor Address**
sedwards	P O BOX 1421, , MOUNT CARMEL TN 37645 USA	P O BOX 1421, , MOUNT CARMEL TN 37645 USA
Ordered By		
	Customer Phone	**Payor Phone**
Order Source	423-357-7311	423-357-7311
PO Number	**Customer Fax**	**Customer EMail**
		mcch@chartertn.net

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Run Dates 8/30/2014