

The City of Bristol, Tennessee



ANNUAL BUDGET

FISCAL YEAR 2014

CITY OF BRISTOL, TENNESSEE

FISCAL 2014
ANNUAL BUDGET

CITY COUNCIL

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Ben Zandi

Michelle Dolan

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CITY MANAGER

Jeffrey J. Broughton



CITY MANAGER

Jeffrey J. Broughton

DEPUTY CITY MANAGERS

Development	C. Michael Sparks
Public Works	William L. Sorah

DEPARTMENT DIRECTORS

Community Development	Shari Brown
Community Relations	Terrie Talbert
Finance	Tara Musick
Fire	Bob Barnes
Human Resources	Belva Hale
Legal	Jack Hyder
Parks and Recreation	Terry Napier
Police	Blaine Wade
Public Works	Bill Sorah

CITY ATTORNEY

Jack W. Hyder, Jr.

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Introduction



THE CITY OF BRISTOL TENNESSEE
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May 30, 2013

Honorable Mayor and City Council
City of Bristol
Bristol, Tennessee

Dear Mayor and City Council:

Transmitted herewith is the proposed operating and capital budget for fiscal 2014 beginning July 1, 2013 through June 30, 2014, as revised to reflect the consensus changes of Council discussed at the April 16, 2013, work session and the May 28, 2013, special called meeting. The changes include the establishment of a city litigation tax of \$13.75, modification of the proposed Slater Center guest fee from \$50 to \$120 annually, modification of the proposed solid waste fee increase from \$12.50 to \$13.50 per month for the first container and from \$6.25 to \$6.75 for additional containers, and a decrease in the proposed property tax rate from 17 cents to 12 cents, of which two cents will be designated for the city's street resurfacing program. This budget has been developed in accordance with applicable city ordinances, state and federal laws, and city policies and procedures.

BUDGET OVERVIEW

The Fiscal 2014 Budget is a balanced budget with total expenditures of \$106,354,435, a decrease of \$2,737,172 or 2.5 percent from Fiscal 2013.

The General Fund is budgeted at \$29,735,054, an increase of \$1,114,658. This is a 3.9 percent increase from Fiscal 2013. The General Fund budget includes \$23,216,651 for operating expenses and a net transfer of \$6,518,403 to support other agencies and funds.

Operating expenses are higher by 4.7% over budgeted 2013 levels. Major reasons for the increase include higher personnel costs of \$514,955 due to staffing adjustments and a modest general wage increase for employees; the classification of tax increment financing payments of \$254,126 as expenditures versus the previous classification of a reduction in revenue; and expendable equipment purchases of \$133,000 to initiate replacement programs in the Police Department.

Net transfers are higher by \$64,720, an increase of 1.0%. Transfers to the General Fund total \$2,331,046 which is \$46,796 higher than last year. The transfer from the Electric Fund (BTES payment in lieu of tax) is higher by \$93,000, which is offset by a \$125,000 reduction from the General Purpose School Fund as the final payment of a four-year loan for Fairmount

Elementary School was made last year. Transfers from the General Fund total \$8,849,449, an increase of \$111,516. Major causes for this change include higher transfers to the Capital Equipment Fund (\$391,525), State Street Aid Fund (\$123,647), General Purpose School Fund (\$67,914), and Debt Service Fund (\$67,428); which are offset by a \$262,200 reduction to the Capital Facilities Fund and a \$250,000 reduction to the Demolition Landfill Fund.

General Fund			
Fiscal 2014			
	FY 2014	Change from FY 2013 Budget	
		Dollars	Percent
<i>Municipal Operations</i>	\$ 23,216,651	\$ 1,049,938	4.7 %
<i>Transfers to Others</i>	<u>6,518,403</u>	<u>64,720</u>	<u>1.0 %</u>
Total:	<u>\$29,735,054</u>	<u>\$1,114,658</u>	<u>3.9 %</u>

Revenues are projected at \$28,856,781, an increase of \$1,150,845 over last year. This is an increase of 4.2%.

Major areas of revenue growth over budgeted 2013 levels include real and personal property taxes of \$741,936, delinquent tax collections of \$150,000, local sales of \$125,000, and wholesale beer taxes of \$90,000; and a new city litigation tax is included generating \$45,000. In addition, the budget includes a non-resident guest fee for use of the Slater Center. The Slater Center continues to experience high usage by non-residents that is making it more difficult for city residents, who fund the facility through their property taxes, to fully enjoy its offerings due to the increasingly larger numbers of non-residents. Currently over two-thirds of the users - over 1,700 last year - reside outside the city limits. The new guest fee of \$120 annually will take effect as of January 2014 and will generate \$163,200 that will be used in part to fund a new part-time Senior Fitness Specialist and to pay for increasing operational costs. Major revenue offsets include lower state sales taxes (\$100,000) and building permits (\$75,000), as well as a reduced transfer of \$125,000 from BTCS in the form of a loan repayment that ended in Fiscal 2013.

In accordance with the multi-year financial model and a long-standing city practice, the equivalent of a 12 cent tax rate increase is budgeted during this county-wide reappraisal year that will support the General Fund. The exact amount of the rate increase will not be clear until the tax roll is finalized and certified later in the year. Two cents of the tax increase is proposed to be transferred to the State Street Aid Fund to be used exclusively for the street resurfacing program. This two cent increase will be combined with a two cent transfer established in fiscal 2011 that combined will provide \$247,296 annually to be used to maintain city streets. With the combined tax rate increase, a home with an appraised value of \$100,000 will pay an additional \$45.00 in city taxes in fiscal 2014 for the excellent city services that they receive. This will be the first tax rate increase since 2009.

It is projected that the General Fund will have a net change of fund balance of (\$878,273) in Fiscal 2014 and will end the year with a fund balance of \$12,689,930, of which approximately \$11,775,000 is unassigned.

The drawdown of fund balance is on target with the expected use of reserves as modeled last year in adopting the Fiscal 2013 budget, while the tax rate increase this year to support the General Fund is three cents lower than modeled a year ago. Importantly, the General Fund continues to meet tax rate and fund balance targets in this property tax reappraisal year through the four year reappraisal cycle in 2018 with the financial plan presented.

The Waterworks Fund was created in Fiscal 2012 to account for the combined activities of the former Water Fund and Sewer Fund. The consolidation of the two funds was undertaken to facilitate financial compliance for the city's integrated waterworks system.

The fund is budgeted at \$9,529,484, an increase of \$170,098 from Fiscal 2013. This is a 1.8 percent increase from last year. Operating expenses are higher by \$153,178 or 1.8%, and includes \$2,558,052 for water treatment and distribution, \$1,142,197 for sewer collection, a transfer to the Joint Sewerage System of \$1,560,412, and depreciation expense of \$1,635,000.

Capital projects and equipment are proposed at \$4,042,500 with \$3,576,500 for projects and \$466,000 in equipment. Major capital projects planned include \$1,000,000 for Phase 2 of the automated meter reading system; \$259,000 for the replacement of galvanized water lines; \$227,500 for Phase 3 of the East End area fire protection improvement project; \$150,000 for water system improvements in the Anderson Street area; and \$25,000 to complete a preliminary engineering report for the Cedar Creek trunk sewer improvement project. Water and sewer lines will be installed by others to serve Partnership Park II, and design and engineering for the next sanitary sewer project using city-county sewer funds is also scheduled. An in-lieu-of tax payment will be made to the General Fund in the amount of \$540,000 which is the maximum amount authorized by statute.

Revenues are budgeted at \$9,123,443, a decrease of 3.2% from last year. A general reduction in purchases by large water users is the primary reason for lower sales. The staff is in conversation with state officials on the depreciation of assets which is expected to extend depreciation schedules, and therein reduce operating expenses commencing this year. With such depreciation adjustment, neither the water or sewer rates are anticipated to require an adjustment in Fiscal 2014. The water and sewer rates have remained unchanged since July 2010.

The Waterworks Fund is projected to end the year with a change in net assets of \$2,075,759 and is projected to end the year with net assets of \$54,332,917.

The Joint Sewerage System (WWTP) Fund is a proprietary fund utilized to record all expenses associated with the operation of the wastewater treatment plant that is jointly owned by the City of Bristol Tennessee and BVU Authority. The City of Bristol is responsible for the management of the facility pursuant to an Intergovernmental Agreement between the cities. Fifty-five percent of the operating expense and plant capacity is controlled by Bristol with the remaining 45% owned and paid by BVU. Industrial monitoring costs are allocated 50% to each respective entity.

The Fiscal 2014 Budget is \$3,339,570, an increase of \$82,280. This is a 2.5% increase. Operating costs are budgeted at \$2,528,117, a decrease of \$19,173. The industrial monitoring program is \$41,453 higher at \$176,453 and depreciation of \$635,000 is \$60,000 higher than last year. A total of \$500,000, one-half from each entity, is budgeted for future capital/bond improvements. This amount is unchanged from last year. No borrowings are planned in Fiscal 2014. The fund is projected to record a change in net assets of (\$135,000), and will end the year with net assets of \$18,719,281.

The Debt Service Fund, which is used for the accumulation of resources for, and the payment of principal and interest on general long-term debt, is budgeted at \$4,015,488, an increase of \$67,144 from last year. The fund includes all principal and interest payments that will be made during the year, including the new borrowings planned in Fiscal 2014 as described below. The fund also includes fees and related expenses of \$15,000. Utility fund debt service payments are recognized in their respective fund.

Debt Service Payments	
FY 2014	
<u>CURRENT</u>	
2007 - G.O. Fairmount	\$1,281,000
- Landfill	93,600
2008 - Tennessee ECM Loan, City	60,571
2009 - G.O. Refunding	237,744
2010 - Tennessee EESI Loan, BTCS	439,115
2011 - G.O. BTCS ECM	338,606
- City Miscellaneous	119,894
2012 - G.O. Refunding and City Miscellaneous	83,400
2013 - G.O Chapter 420	365,196
Total Current Principal & Interest:	<u>\$3,019,126</u>
<u>PLANNED</u>	
2013 - G.O. Refunding	\$461,041
2013 - G.O. Chapter 420	460,321
2013 - G.O. City Miscellaneous	60,000
Total Planned Principal & Interest:	<u>\$981,362</u>

As noted, borrowings are planned in Fiscal 2014 including \$9,320,000 to refund all or a portion of the Series 2005, 2007, and 2008 bonds, with estimated net present value savings of \$358,000; \$17,350,000 for the Chapter 420 project; and \$3.9 million for city projects including a new 800 MHz public safety communication system.

The State Street Aid Fund is a state-supported fund to improve and maintain local streets. The fund is budgeted at \$991,647, an increase of \$123,647 from last year. Funding for the street resurfacing program is \$673,647, an increase of \$123,647; with guardrail work, signage, and pavement markings budgeted at \$68,000.

Revenues are projected at \$695,300, a decrease of \$200 from last year. State shared gasoline taxes account for \$618,000 of total revenue and \$77,000 is provided from state motor fuel tax funds. The fund will be capitalized for the fourth year with property tax proceeds totaling \$247,296, an amount equal to four cents on the tax rate. This amount has been increased by two cents, or \$123,647, in fiscal 2014. The increased funding is necessary to provide additional resources to undertake resurfacing projects that have been deferred due to higher program costs and was an area identified for improvement in our recent citizen survey. This amount of new property tax revenue will be transferred from the General Fund to partially capitalize this fund in the future.

The fund is projected to incur a net change in fund balance of (\$49,051) and will end the year with a projected unreserved fund balance of \$216,655.

The Community Development Grant Fund is used to account for programs funded by grants from the U.S. Department of Housing and Urban Development (HUD) and other federal and state agencies providing funding support for housing, community services, and similar community betterment programs. The fund is budgeted at \$468,398 in Fiscal 2014, an increase of \$234,457 next year.

Revenues for the fund total \$337,113. The city's CDBG entitlement grant of \$148,476 is \$7,980 less than the amount budgeted last year, while an additional \$116,637 will be available from funds not spent in the prior year. An emergency shelter grant of \$60,000 and program income of \$12,000 round out the funding sources.

Projects proposed for funding include \$178,919 for the rehabilitation, reconstruction or emergency rehab of three to five single family homes; \$100,000 for sidewalk construction; operational funding for the YWCA day care center in the amount of \$22,000 (\$25,000 will be made available in total with the remainder provided from the General Fund); \$22,500 for Believe in Bristol (\$25,000 will be made available in total for operations with the remainder provided from the General Fund); \$24,000 for demolition of substandard and unsafe structures; and \$10,000 to be used to acquire housing plan options for low cost, affordable home infill in existing neighborhoods. Administratively, partial funding for CDBG staff in the Community Development Department is likewise included.

The fund is budgeted to expend all revenues in accordance with federal guidelines.

The Home Consortium Fund is a special revenue fund used to account for HOME Funds acquired by a regional partnership providing home ownership and rehabilitation assistance to low-income residents in Northeast Tennessee/Virginia. It is comprised of the cities of Bristol Tennessee and Virginia, Kingsport, Johnson City, and Bluff City; the Tennessee counties of Sullivan and Washington; and the Kingsport Community Housing Development Organization (CHDO). The City of Bristol serves as the lead agency and is responsible for administration of the program.

A total of \$1,488,087 is budgeted in Fiscal 2014, a decrease of \$435,691 from last year. This includes a HOME allocation of \$818,996, program income of \$40,000, and \$629,091 in HOME funds carried-forward from last year. The City of Bristol will have a total of \$66,480 available which will be used to support up to eight homeownership opportunities for low-income residents. In addition, another \$46,928 is awarded to the city to administer the HOME Consortium program.

The fund is budgeted to expend all revenues in accordance with federal guidelines.

The Grant Fund is a special revenue fund to account for all grant expenditures that are not placed in the CDBG Grant Fund, Home Consortium Fund, or Transportation Grant Fund. The creation of this fund removes from the General Fund non-recurring grants that skew the expenditures of that fund, and allows for improved management of grant supported activities. The fund is budgeted at \$385,685 in 2014, a decrease of \$11,500 from last year. Program expenditures are included in the areas of public safety, the senior center and farmers market, sidewalks, juvenile court, and landscape beautification.

Revenue of \$332,564 from federal, state, and other sources, coupled with a General Fund transfer of \$53,121, provides resources to meet requisite match requirements. This year, local funds were leveraged by a factor of 6:1 due to the receipt of these grants and other sources.

The Transportation Grant Fund is a special revenue fund established in Fiscal 2010 to account for all MPO and transit-related operating, capital, and planning expenditures. The creation of this fund removes from the General Fund non-recurring grants that skew the expenditures of that fund, and allows for improved management of grant supported activities and staff.

In Fiscal 2014, the fund is budgeted at \$813,745 for MPO and transit activities including ADA, job access, senior transit, and the fixed-route system. This is an increase of \$16,117 or 2%.

Revenue of \$673,936 from federal, state, and other sources; program and other income of \$33,000; and a net General Fund transfer of \$106,809, matches fund expenditures of \$813,745. Fare box revenues cover 3.7 percent of program costs.

The Solid Waste Fund records all activities associated with trash and bulk refuse pickup except for expenditures at the demolition landfill. The fund is budgeted at \$1,710,025, an increase of \$83,170 or 5.1%, from last year. Brush and bulk collection accounts for 50.5% of total spending with refuse collection accounting for 49.5%.

Operating revenues are projected at \$1,788,834, an increase of \$248,434 from last year. Included in the revenue mix is a \$13.50 per household monthly fee for residential collection services (\$6.75 for each additional container per month) generating \$1,645,063, and \$116,271 from commercial customers. The monthly rate is \$2.00 higher for a single container and \$1.00 higher for each additional container to offset program costs. As in the past, a reduced rate for Property Tax Relief Program homeowners will be continued unchanged at \$8.00 per month, with each additional container increased by \$1.00 per month to \$6.75 as for other customers. The last program rate increase took place in July 2011. A \$70,000 transfer will be made to the Capital Equipment Fund to provide partial funding for the replacement of a solid waste vehicle. The transfer will fund 32% of the capital outlay, with the General Fund subsidizing the remaining cost. The rate structure covers 100% of operating expenditures. With capital outlay included, the rate structure covers only 92.6% of program costs.

The Demolition Landfill Fund is a proprietary fund dedicated to the operation of the demolition landfill. With the proposed closing of the landfill to the public effective July 1, 2013, the fund is budgeted at \$0 in Fiscal 2014. Ongoing costs associated with its operation for our solid waste collection program are now budgeted in the Public Works Department budget in the General Fund.

The closing is warranted as the landfill is nearing its airspace capacity and the facility does not cover its current cost of operation, or the increased cost that would result with its expansion. An immediate average savings of \$125,000 a year will be realized by its closing. Conversely should the landfill be expanded and remain open, it is projected that the General Fund subsidy will increase by \$185,000 to over \$400,000 annually. It is projected that the city would expend over \$100 a ton at an expanded city landfill versus less than \$30.00 per ton by utilizing a private disposal facility.

The Viking Hall Fund is a special revenue fund established to account for all activities associated with the operation of the Viking Hall Civic Center and other ticketed events at public and private venues. The Fiscal 2014 budget is \$579,677, an increase of \$1,793, or 0.3% from last year.

Revenue of \$447,015 is projected including \$420,000 from ticket and seat surcharges and \$22,000 in concession, parking, rent and novelty sales. A General Fund transfer of \$125,000 is necessary to cover the cost of operating this enterprise. Revenues are projected to cover 77% of total expenses in this ninth full year of operation following placement of Viking Hall under the control of the Board of Education.

The Viking Hall Fund is projected to end the year with a committed fund balance of \$1,761, which reflects its financial dependence on the General Fund.

The Capital Facilities Fund is used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds. Fiscal 2014 is budgeted at \$1,793,500, a decrease of \$158,500 from last year. Several important capital projects are funded this year including \$570,000 to complete design and right-of-way acquisition for the East Cedar Street project, \$300,000 for the Cypress Street drainage improvement project, \$300,000 to construct an administrative wing at the Central Fire Station, \$229,000 for the replacement of Glenwood Road Bridge over Cedar Creek, and others.

Capital Facilities Fund	
FY 2014	
Transportation	\$908,500
Public Buildings	350,000
Drainage Improvements	300,000
Parks and Landscaping	190,000
Downtown Improvements	45,000
Total:	<u>\$ 1,793,500</u>

Revenues totaling \$730,700 from the state, \$600,000 from the Series 2013C bond issue, and a General Fund transfer of \$262,800 provide the requisite resources to advance the projects.

With no recurring, dedicated revenue sources to capitalize the fund, the fund is projected to end the year with an assigned fund balance of \$0 and will continue to be financially dependent on the General Fund in the future.

The Capital Equipment Fund is a fund created in Fiscal 2010 to account for the acquisition and construction of rolling stock, construction equipment, and technology based systems that are not financed through proprietary funds. The Fiscal 2014 budget is \$4,575,000 which will be used to purchase a new public safety radio system and new financial software and community development software; as well as police cars, public works equipment, and miscellaneous other vehicles, equipment, and technology.

The new public safety radio system, which includes an upgrade of the old public works radio system, is budgeted at \$3.3 million to be financed with a Series 2013C bond issue that is scheduled to take place in the first quarter of calendar 2014. Project timing is predicated on the affirmative action of Sullivan County and Kingsport to move forward with this jointly shared 800 MHz public radio system project. A General Fund transfer of \$963,525 will provide the remaining funding.

Capital Equipment Fund	
FY 2014	
800 MHz Radio System	\$ 3,272,000
Technology	689,000
Vehicles	<u>614,000</u>
Total:	<u>\$ 4,575,000</u>

With no recurring, dedicated revenue sources to capitalize the fund, the fund is projected to end the year with an assigned fund balance of \$0 and will continue to be financially dependent on the General Fund in the future.

The School Capital Projects Fund was established in Fiscal 2008 to track revenue and expenses associated with major school construction projects. The fund has a balance of \$0 and no expenditures are budgeted to occur in Fiscal 2014.

The Chapter 420 Fund is a fund first established in Fiscal 2013 to track activity of a development project resulting from the Tennessee Border Region Retail and Tourism District Act. This act provides a special allocation and distribution of state sales taxes resulting from an extraordinary retail or tourism facility that is developed.

Total expenditures in Fiscal 2014 are budgeted at \$16,000,000 which will be loaned to the Industrial Development Board to support the Pinnacle project. The funds will be provided from a borrowing of \$17,350,000 that includes capitalized interest until tax revenues flow to offset the debt to facilitate the project. The reserved fund balance at the end of the year is projected at \$712,325.

The Health Insurance Fund, which is an internal service fund, is budgeted at \$4,309,378 in Fiscal 2014, an increase of \$285,119 from last year. This is an increase of 7.1%. Expenditures include \$2,730,000 in medical insurance benefits, \$600,000 in prescription benefits, and

\$130,000 in dental benefits. OPEB funding of \$163,378, HRA claims of \$200,000, and administrative costs of \$486,000 complete the program budget. Program expenses for medical benefits are budgeted at 23% over projected fiscal 2013 levels (1% budget to budget) and prescription drug are budgeted at 5.2% over projections (-12% budget to budget). Dental benefits are projected to remain unchanged from projected 2013 levels.

Health insurance costs continue to grow with an adjustment in employee contribution rates to be evaluated for institution effective January 1, 2014 based on the cost experience of each health plan option when the open enrollment period will be held and employees will be allowed to move between plans for the upcoming year. The short and long-term financial implications from the federal Patient Protection and Affordable Care Act (PPACA) remain unclear but the budget includes a \$42,000 payment this year (\$5.25 per covered member per month) that is assessed to our plan under the PPACA. Additional provisions of the act that impact plan cost include the removal of the life-time benefit cap, continuing coverage for children to age 26, and others. The current bi-weekly premiums for employees with discounted premiums established as of January 1, 2013 are as follows, with the actual amount deducted from employee paychecks being less as pre-taxed dollars are used:

	White Plan	Gold Plan
➤ Employee Only	\$ 27.48	\$ 13.86
➤ Employee + One	\$105.55	\$ 52.37
➤ Family	\$160.94	\$ 79.80

The city's contribution for medical and dental coverage for employees is budgeted at \$3,458,083, an increase of \$106,140 over last year. In total, the city pays 87% of the premium while employees contribute 13%. The Health Insurance Fund will end the year with net assets of (\$1,024,140).

The Drug Fund, which is used to segregate fines and forfeitures resulting from illicit drug activities and related enforcement expenditures, is budgeted at \$105,620, a decrease of \$10,262 from last year. Expenditures this year include funding for a new drug canine.

KEY THEME: SPECIAL OPPORTUNITIES AND STRATEGIC PARTNERSHIPS

The strategic economic development plan adopted in 2012 will drive much of the work plan again this year. This is particularly noteworthy with the Chapter 420 Project at Exit 74 (The Pinnacle) that is underway under authority of the Border Region Retail Tourism Development District Act; as well as the construction of the Birthplace of Country Music Museum in the downtown that is also underway. Both of these projects - which are scheduled to open in calendar 2014 - were identified as special opportunities in the strategic economic development plan.

While pursuing the multiple objectives of the plan aggressively, the city must still be mindful of the fiscal realities still facing the city. As in the past, the preservation of capital will be tantamount until the results of our new economic strategy take hold in a few years. A general improvement in the local economy is also expected that will start the recovery that has dampened city revenues for the past six years. Despite this positive outlook, structural

problems remain for certain core program and services placing greater strain on available revenues. Consequently, holding capital spending to minimum levels is again in part key to financial success. The organizational changes made over the past eight years will continue to pay dividends as the pace and breadth of past change allows this budget to remain austere in light of a soft but improving economy while still successfully meeting key program and service areas.

This special emphasis on economic development will be undertaken by our strategic partners with active city encouragement and support; and by the city itself for those economic development plan support activities that are the city's alone to achieve.

Economic Development – As mentioned, activity leading to the completion of the two special opportunities identified in the strategic economic development plan will take center stage in Fiscal 2014. With a development agreement now executed for The Pinnacle and grading underway, major public improvements will be made next year to support this destination retail center including reconstruction of Bristol West Boulevard, replacement of water and sewer utilities, and drainage and park facilities construction. The long awaited construction of the BCM Birthplace of Country Music Museum is also under construction and is scheduled to open the summer of 2014. A city funding commitment of up to \$600,000 has been approved for the project with the second payment of \$100,000 included in the Fiscal 2014 budget. The staff will continue to facilitate actions required by BCM to comply with the funding agreement requirements and cause a timely opening of the museum as planned.

The staff will work closely with the Industrial Development Board to review and revise the economic development incentive program and project opportunities in redevelopment districts will be pursued with the Bristol Tennessee Housing and Redevelopment Authority with special emphasis on the Volunteer Parkway district, Melrose area district, Green district, and CBD.

A new pre-qualified manufacturing company recruitment initiative will be pursued with Networks Sullivan County as will efforts to construct a rail siding to service Partnership Park II and area businesses. A funding agreement will be sought for the Medical Park Boulevard extension project with Bristol Regional Medical Center and Sullivan County and with such agreement, TDOT Interstate Access grant funds will be pursued to commence the design and engineering of this project to SR 126 (Blountville Highway). A contract to commence project design will also be initiated during the year with a local funding agreement and state commitment to share in project costs.

With Phase I roadway construction of the new 223-acre Partnership Park II complete, efforts will be redoubled to recruit industrial tenants and advance infrastructure and vertical development in partnership with Networks Sullivan Partnership. To that end, the process to have Partnership Park II certified under the Select Tennessee industrial park program will be completed; and with the award of SIA and FIDP grants, the design and construction of water and sanitary sewer service to Phase 1 of the park will be completed. Efforts leading to the designation of the Bristol Business Park as a foreign trade zone will be completed; while support will be provided to a major waste-to-energy project planned in the former Raytheon building including the construction of a rail siding and improvements to the Weaver Pike/Vance Tank Road intersection using state grant funds. Grant funding will be sought from the Tennessee Department of Transportation for landscaping improvements on West State Street/US 11W during the year; tourist destination signage will be updated to reinforce

community branding; and approval will be sought from TDOT leading to the installation of "birthplace of country music" destination signage on key state and federal highways leading into the city.

Other activities that will be pursued include the institution of an online payment system for building permits that, along with the implementation of new Community Development software, will complete a priority project to ease administrative actions associated with the development process; while newfound authorities granted by TDEC as a QLP to facilitate the issuance of stormwater permits will be fully implemented and perfected. A minimum of two seminars for design professionals and contractors on topical matters of interest will also occur during the year.

Other initiatives devoted to enhancing economic development are many and include the preparation and distribution of economic development plan bi-monthly e-newsletters; the development of self-evaluation fire inspection forms for businesses to facilitate business readiness for the annual city fire inspection; the maximization of the use of FTZ 204 and Customs Port 2027 through increased promotion; continuation of the supplier-related recruitment program; and the introduction of public Wi-Fi hotspots in the downtown, Anderson Park, and Steele Creek Park. In addition, the small business and training assistance programs through the Bristol Business Development Center will continue and opportunities to locate a progressive care housing complex will be undertaken.

Accountability and Control - Efforts will be directed internally to improve accountability and control and to manage our resources to their fullest potential. Phase I of a two-year program to implement new financial software to replace a DOS based system, and support the new automated meter reading system, will take place during the year. An accounting system and financial reporting system will be developed in the new role as financial services provider to the IDB; a grant accounting system will be implemented to aid with accounting, budgeting, and grant compliance; and an electronic ID and check-in system will be instituted at the Slater Center during the year. The Police Department will transfer all pre-1968 arrest records to electronic media and will complete all requirements for reaccreditation by the Commission on Accreditation for Law Enforcement Agencies (CALEA) and the Tennessee Law Enforcement Accreditation program. A review of sales tax and the Halls income tax situs report will be undertaken to ensure that revenue generation is maximized and efforts to collect delinquent taxes and other payments will continue in earnest. Health insurance administration to comply with the new federal healthcare will require special attention as will implementation of the new globally harmonized system standards for hazardous materials that will take effect next year. The city will complete a Letter of Map revision to establish the revised flood map for the downtown, and will also pursue a lowering of the flood insurance rating resulting in a reduction in flood insurance premiums for businesses and residents.

The multiyear program to reduce the amount of unaccounted water will continue with a comprehensive leak detection survey to continue using new water system sounding equipment, and 5,000 encoded registers will be installed to allow electronic reading of water meters during the second of a three-year implementation schedule. The electronic meter reading system will ensure reading accuracy and enhance staff productivity, all while ensuring the integrity of the water.

For the 11th consecutive year, the annual financial report will be prepared for submittal to GFOA for a *Certificate of Achievement in Financial Reporting*, which format greatly improves our financial statements as an information tool for the public. An RFP will be prepared for banking services to ensure the highest level of bank services at the lowest cost; the MPO Unified Planning Work Program and the 2014-17 Transportation Improvement Program will be prepared; and modifications to the MPO planning area will be finalized and instituted. Federal funding to complete the construction of the remaining phases of the Beaver Creek Flood Reduction Project will be sought, while Safe Routes to Schools grant funding for phase III sidewalk construction in the Fairmount Neighborhood will be pursued. The annual Consumer Confidence Report will be distributed to all water customers; an RFP will be implemented to select an EAP provider and a dental program TPA during the year; the bi-annual OPEB actuarial study will be completed; and new Governmental Accounting Standards Board statements will be evaluated and implemented. An alternative fuel strategy evaluation will be completed for city vehicles and the educational facilities 20-year financing plan will be updated and presented.

Automation - Improvements to automated systems and equipment will be made to enhance the productivity and management of the city. In partnership with Sullivan County and Kingsport, the county-wide public safety radio communication system will be upgraded to replace a mission-critical system that is at the end of its service life. The network improvements started last year will continue with the implementation of a virtual server environment to develop a redundant disaster recovery platform and eliminate the expense to replace outdated physical servers; a redundant virtual host environment for police servers will be established; the video storage server for in-car video recorders will be replaced; a centrally managed update service will be instituted; the second phase of the VoIP telephone system will be installed; and the surveillance security system at City Hall will be replaced. Wireless connectivity will be established at Viking Hall to improve staff and event functionality and an online payment system for property tax payments, utility payments, and building permits will be instituted for customer convenience and enhanced payment opportunities.

Staff Development - Training activities for staff will be continued to enhance service levels to our customers. The Bristol Municipal Management Academy will continue with one, eight-week Level II program to be held to enhance supervisory management knowledge and skills; the disease management program will be enhanced to assist with overall employee wellness leading to enhanced productivity and service; a "working for the city" employment brochure will be developed for staff recruiting; and fire officer training that is compliant with ISO requirements will be conducted, as will state-approved classes to satisfy continuing education requirements for certified fire inspectors take place. The Police Department will provide training to all dispatch personnel in active shooter call handling and a district-wide disaster drill will be conducted to exercise emergency response capabilities.

Community Development - A number of activities will be taken to ensure the orderly growth and development of the community. Several key projects are included this year including determining the future use of the 12.4 acre Cortrim/Aurora manufacturing property that was acquired by the city in 2012; facilitating the implementation of opportunities identified from the land use plan around Bristol Motor Speedway to encourage tourism-related development; facilitating the implementation of opportunities identified from the land use plan around Bristol Regional Medical Center; the update of the subdivision regulations and design guidelines to ensure contemporary standards to guide growth are in place; and the update of the annexation

plan to reflect growth opportunities, with selected initiation of annexations to follow. An access control ordinance will be prepared to guide the location of entrances and driveways, and full building plans and specs will be acquired in a new program to encourage the construction of a variety of affordable, single family home styles on smaller lots in established neighborhoods.

Work will commence on the final goal in the five-year NPDES Phase II storm water permit and efforts will be made with TDOT to establish an engineering and funding schedule for the improvement of U.S. 421 within the city limits.

Community Programs - Several community-based programs will be continued during the year including the sixth year of the Citizens Municipal Academy to enhance public information and understating about the operation of city government; the fourth annual Citizens Fire Academy to inform residents about the fire service; and the Citizens Police Academy to enhance knowledge about police operations with three classes to be conducted including one senior academy and one youth academy. In addition, the B.E.S.T. Community Fire Safety program, rape aggression defense training, and traffic safety school for first-time traffic offenders will be held again this year. The Project Lifesaver Program will be expanded to assist in the location of wandering adults and youth with diminished capacities; the sixth year of the First Tee Program at Steele Creek golf course will be completed, and two week-long camps for at-risk youth will be held. A new youth in government program will be implemented in cooperation with BTCS, as will a new Police Department Citizen Safety Recognition Program.

The Fire Department will prepare individualized pre-fire plans for the remaining two properties identified from the ISO Identified Properties List as well as the new Sprint customer care center on SR394; all performance measures and requirements will be satisfied to maintain a Class A rating for ambulance services; and employee certification requirements will be maintained to allow fire stations to remain as certified child safety seat installation centers.

For the second year, the Tennessee State Museum will bring its traveling exhibits to the city during the year; a litter reduction media campaign will be instituted; and the opportunity to extend intra-city transit service to Kingsport and Johnson City will be investigated.

Financial and Service Targets - A number of financial and service targets have been established in the areas of traffic management and crime clearance; EMS service and collections; Viking Hall activities; and golf course, pool and train operations. In addition, opportunities to strengthen the financial operation of the Viking Hall Fund and enhance downtown Bristol through in-house production and other partnership arrangements at the Paramount Theater will continue to be a focus during the year.

Each of these initiatives will substantially address important organizational and community needs for the future.

GOALS AND OBJECTIVES PROGRAM

A sound work plan has been developed to serve as a formalized statement of direction for city government during the year as well as an instrument to evaluate our progress and achievement in accomplishing the same. For the eighth consecutive year, a Goals and Objectives program

has been formally included within the budget that establishes organizational goals to move the community forward in a planned and unified manner. Two major planning efforts that took place last year - the strategic economic development plan and Fairmount neighborhood plan - have again been specifically identified in the program this year.

City Goals Program Fiscal 2014	
PURPOSE:	<i>Protect Health and Safety / Maintain Basic Service Levels</i>
PURPOSE:	<i>Enhance and Sustain the Economic Climate of the Community</i>
PURPOSE:	<i>Improve Existing Housing / Protect Neighborhood Quality</i>
PURPOSE:	<i>Enhance City Attractiveness / Control the Cost of Government</i>

Eight Key Tasks grouped into program areas vital to fulfilling our enumerated purposes, supported by 193 specific objectives/performance standards, have been included and recommended for consideration.

Proposed Service Enhancements

The proposed budget is one that focuses on projects and initiatives directly related to the provision of basic municipal services, community development, and enhancements to the quality of community life while being mindful of a soft, but improving, economy in 2014.

Transportation - A number of transportation projects are planned in fiscal 2014 to support both mobility and economic initiatives of the community. The city will continue efforts leading to the first major local road improvement project in many years with the completion of plans and specifications, and right-of-way acquisition, for the improvement of East Cedar Street from Fifth Street to King College Road. In cooperation with TDOT, the replacement of the Glenwood Bridge over Cedar Creek will be completed; as will the Blackley Road SIA project serving the Robinette Company and the SIA project improving the Weaver Pike/Vance Tank Road intersection. A pavement management condition survey will be undertaken on locally maintained streets to guide pavement maintenance efforts in the future and efforts will be made to cause the upgrade of traffic signals at the State Street/7th Street/Piedmont intersection that is under the jurisdiction of Bristol Virginia. Ten lane miles of roads will be resurfaced, a significant increase over past years; the second phase of the landscaping and beautification project for the Volunteer Parkway will take place and will expand upon the work already completed from Anderson Street to Godsey Road in 2008; and the ninth year of a multiyear program to upgrade traffic signal systems will continue including backplates, LED lights, and related improvements at selected signal installations, including the modification of the Volunteer /Anderson/Broad signal installation to accommodate two-way east-west traffic with the redevelopment of the Green Property site. The multi-year guardrail replacement program will continue while the third year of a four-year program to upgrade the reflectivity of all regulatory signs in accordance with FHWA requirements will be completed during the year.

Buildings and Facilities - Improvements to public buildings and public facilities will continue with several projects planned during Fiscal 2014. Projects include the completion of the seventh round of the downtown streetscape improvement project which involves the installation of decorative streetlights on the east side of the Volunteer Parkway and the west side of Martin Luther King Jr. Boulevard; Phase 3 of the Beaver Creek flood reduction project with improvements to be constructed to the dam in Sugar Hollow Park; and Tennessee Green grant funds will be used to construct a bio-filter at the City Hall parking lot to enhance water quality entering Beaver Creek.

Utilities - Enhancements planned for the water and sewer utilities are designed to ensure the reliable provision of safe, potable water and collection and treatment that complies with clean water act requirements. Included in the projects for the water system is the second year of a three year program to institute an automated meter reading system with 5,000 meters to be upgraded this year with the final 5,000 meters to follow in fiscal 2015. The next phase of the Fairmount area water system improvement project on Taylor Street and Maple Street; the Anderson area water system improvement on Windsor, 9th Street, and 11th Street; and the fourth year of the multiyear East End fire protection improvement program involving the installation of a 10-inch ductile water main along Old Jonesboro Road from Chatham Road to Millwood Road will take place. The multi-year program to replace undersized galvanized water lines will continue with distribution system improvements planned on Vance Drive, Ross Street, Main Street, and Hilltop Street.

Projects included for the sewer collection and treatment system include various improvements at the wastewater plant including removal of the decommissioned sludge incinerator, recoating of the main lift station piping, and replacement of roofs; completion of the design for the aeration basin upgrade project; completion of a preliminary engineering report for the Cedar Creek trunk sewer line improvement project; and design will be completed for the extension of sanitary sewer for the next project utilizing city-county sewer agreement funding. Corrective work will be performed on I/I in the Sinking Creek and Piney Flats sewer shed and a multiyear program to clean the sanitary sewer collection system will be instituted. Design and construction for the Cypress Street storm sewer upgrade project near Fairmount Elementary will also be completed.

Parks and Recreation - Improvements to our park and recreation facilities will continue with several projects planned during Fiscal 2014. Special emphasis is again being placed at Steele Creek Park to enhance the attractiveness of the city's largest public park during the commencement of the 50th anniversary year including renovation of the high-profile shoreline at the old beach area and the installation of a new floating dock system in the refurbished area, including relocation of the paddle boats. The second year of a three-year program to upgrade soccer fields at White Top Creek Park, the first year of a two-year to replace the baseball backstop and field fencing at Avoca, and the exterior renovation to the press box at Western little league field will occur. The tennis courts at Haynesfield Park will be renovated; two market umbrellas at the Downtown Center will be replaced; and a play structure will be installed. Additional parking will be constructed to serve Slater Center users; and in continued partnership with the Bristol Tennessee City School System, the installation of a synthetic turf at the Stone Castle to increase field usage will take place upon a successful private fund-raiser.

Recreational opportunities will continue with the 6th annual Ice Bowl and the 5th annual Round for the Rivers disc golf tournaments to be hosted at Steele Creek Park, while the fourth annual dog swim at the outdoor pool will be held at season end.

Public Safety - In the public safety area, numerous projects will be undertaken. In the Police Department, increased city-school safety coordination will be a priority during the year and police call stations will be installed in the downtown to enhance patron comfort. The new police wireless field reporting system will be fully implemented; the final year of a three-year program to upgrade officer weaponry (rifles and revolvers) will occur; and the second year of a multi-year program to update the emergency warning system will be completed with the installation of two new sirens and the upgrade of a third. The first year of a four-year program to replace 12 Tasers, the first year of a seven-year program to replace five in-car video systems, and the first year of a two-year program to replace bullet resistant vests (43 general and 12 tactical) will also occur during the year. A dual trained canine will be acquired; eight patrol vehicles will be placed into service in accordance with vehicle replacement schedules; and the armored van will be upgraded with receipt of a successful Homeland Security grant. In the Fire Department, the new fire management and reporting software will be fully implemented and with a successful grant award, a fire safety smoke trailer and fire extinguisher training simulator will be acquired and used in our training and fire prevention programs.

Neighborhood Revitalization - Neighborhood revitalization and preservation activities will continue next year utilizing Community Development Block Grant and HOME funds from the U.S. Department of Housing and Urban Development; as well as the General Fund. These funds will improve the housing condition of up to five single-family owner-occupied homes through the rehab and reconstruction housing programs and will provide homeownership opportunities for another eight families. The multiyear sidewalk replacement project will be continued in the Anderson/Windsor/Anderson/Broad residential neighborhood with sidewalks to be constructed on 12th, 14th, and 16th Streets; approximately 15,000 lineal feet of stone alleyway will be refreshed in the Anderson/Windsor neighborhood; and Phase II pedestrian improvements will be constructed in the Fairmount neighborhood utilizing Safe Routes to School grant funds.

Community Events - Community events will be continued at Viking Hall, the Downtown Center, Steele Creek Park, and the Paramount Theater. A new one-day music festival will be developed and held in the summer of 2014 and ten events with a minimum audience of 25,000 are targeted for Viking Hall, including the new focus on expo fairs that commenced last year. The sixth season of the summer concert series at Steele Creek Park will be held; as will the farmers market "chef at the market" program and the 4th annual holiday market. In addition, the weekday music series of country and southern-rock will continue at the Downtown Center, as will the monthly musical tribute series. Designation will be sought as a "Tree City USA" by the National Arbor Day Foundation for the 26th consecutive year and the 9th annual transit system "Passenger Appreciation Day" will be conducted to thank riders for their support and patronage of the transit system.

Community Relations - A new telephone customer service center and tracking system to enhance customer interface will be implemented; a new bi-monthly city e-newsletter will be launched to keep the public informed on city events and activities; a new social media and point of sale marketing strategy for the State Street Farmers Market will be readied for the 2013 market season; and the city's social media footprint will be expanded.

PERSONNEL

A total of 349.1 full-time and permanent part-time employees are budgeted this year, a net increase of 2.25 staff years.

All of the changes occur in the General Fund as follows:

- o Administration - A part-time IT Specialist was added to assist in supporting new technology in the Police, Fire, and other departments (0.5 staff years).
- o Parks and Recreation - A full-time Secretary I was added to support administrative activities including new procurement responsibilities (1.0 staff years); while a part time Senior Fitness Specialist was added to support senior programs and senior activities (0.75 staff years).

SALARIES AND BENEFITS

A general wage adjustment of 1.66 percent is budgeted for employees which mirrors the 12-month December 2011 over December 2012 change in the consumer price index for the southeast region. No funding is included for the merit based pay program again this year due to limited resources and the overall cost burden of employee benefits.

All benefits are proposed to remain unchanged from previous levels, with no other benefits being proposed for consideration.

OTHER AGENCIES

A total of \$6,663,323 is budgeted to support Bristol Tennessee City Schools in Fiscal 2014. This includes \$4,159,102 in operating funds, an increase of \$67,914 (+1.66%), with another \$8,000 being budgeted in accord with the agreement for the city, IDB, and BTCS to each share in 1/3 of the cost of AP exams. This will be the second year of the five-year funding commitment for that program. The operating increase without the AP exam expenditure is higher by 1.66% which mirrors the change in the consumer price index. In addition, \$437,500 for miscellaneous capital projects; \$1,281,000 in general obligation debt for Fairmount Elementary School (excluding the proposed refunded debt), and \$777,721 for payment of the Tennessee EESI loan and general obligation debt for the BTCS energy conservation initiative are budgeted. A total of \$5,885,602 is payable from general tax revenues which is equivalent to 95 cents on the tax rate, or 40% of the entire levy.

Funding for the Bristol Public Library is budgeted at \$905,195 of which \$687,637 is for the Main Library, \$185,058 for the Avoca Branch Library, and \$32,500 for the Adult Learning Lab. This amount is as requested by the board and is greater than last year by \$12,669 or 1.4%. Expenses at the Main Library are split 50/50 between Bristol Tennessee and Virginia, with the Avoca Branch paid in full by Bristol Tennessee. The amounts requested for the Avoca Branch and learning lab are unchanged from last year.

The other agencies receiving funding have been budgeted at Fiscal 2014 levels except the city's financial contribution in support of Foreign-Trade Zone 204 which is \$2,242 higher at \$17,706. The total amount budgeted for all agencies and programs is \$491,500. All agencies seeking funding and submitting a letter request are provided under separate cover.

RECOGNITION AND THANKS

The development of the budget is the most complex project undertaken annually by staff which was particularly challenging this year due to limited resources to meet the ongoing demands required in a full-service city. Despite these challenges, the process was successfully coordinated by Finance Director Tara Musick who has programmatic responsibility for budget preparation and is responsible for the quality of the management information presented herein. Ms. Musick was ably supported by Accounting Manager Hollie Verran and Human Resources Director Belva Hale, each who played a key role and provided valuable policy/program assistance to the process.

Many other employees played important roles in the research, preparation, and completion of the budget for which thanks are extended, including all members of the senior management team.

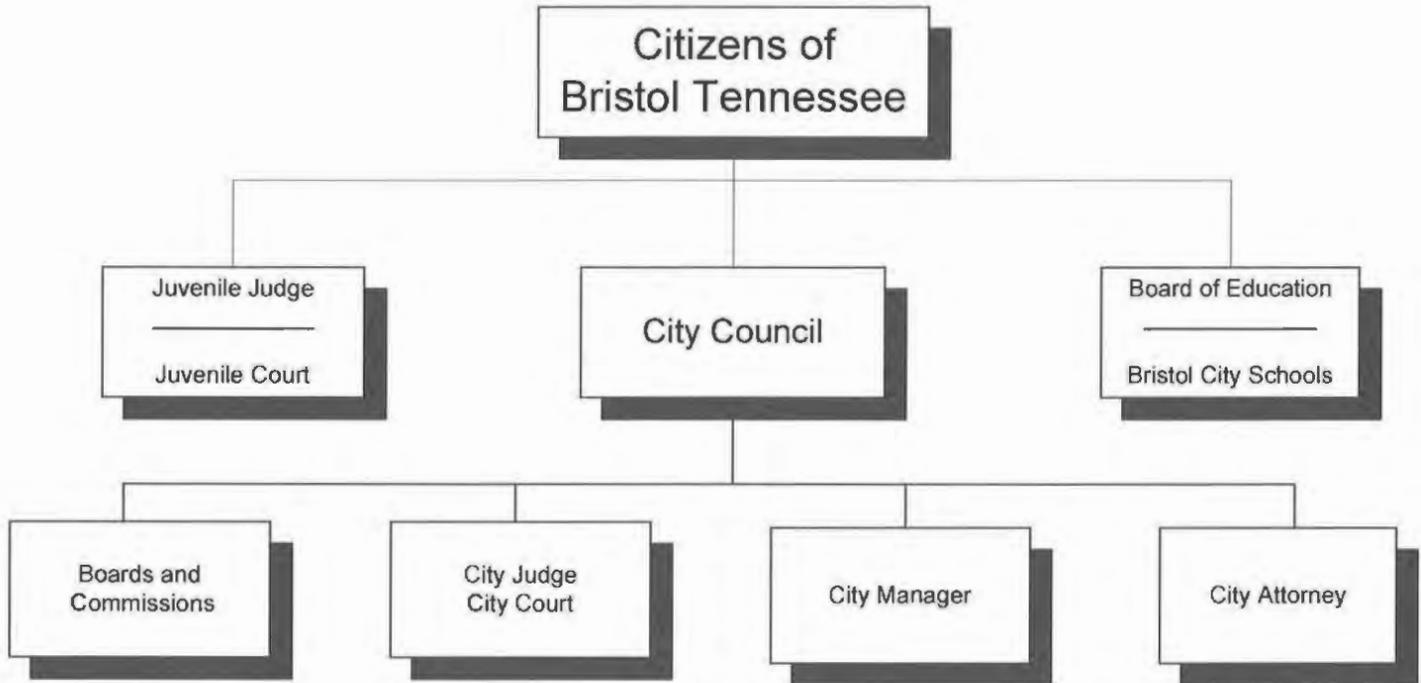
The City Council is commended for its vision and leadership in moving the budget process forward and for providing the requisite resources to meet the current and long-term goals and objectives of the city.

Respectfully submitted,

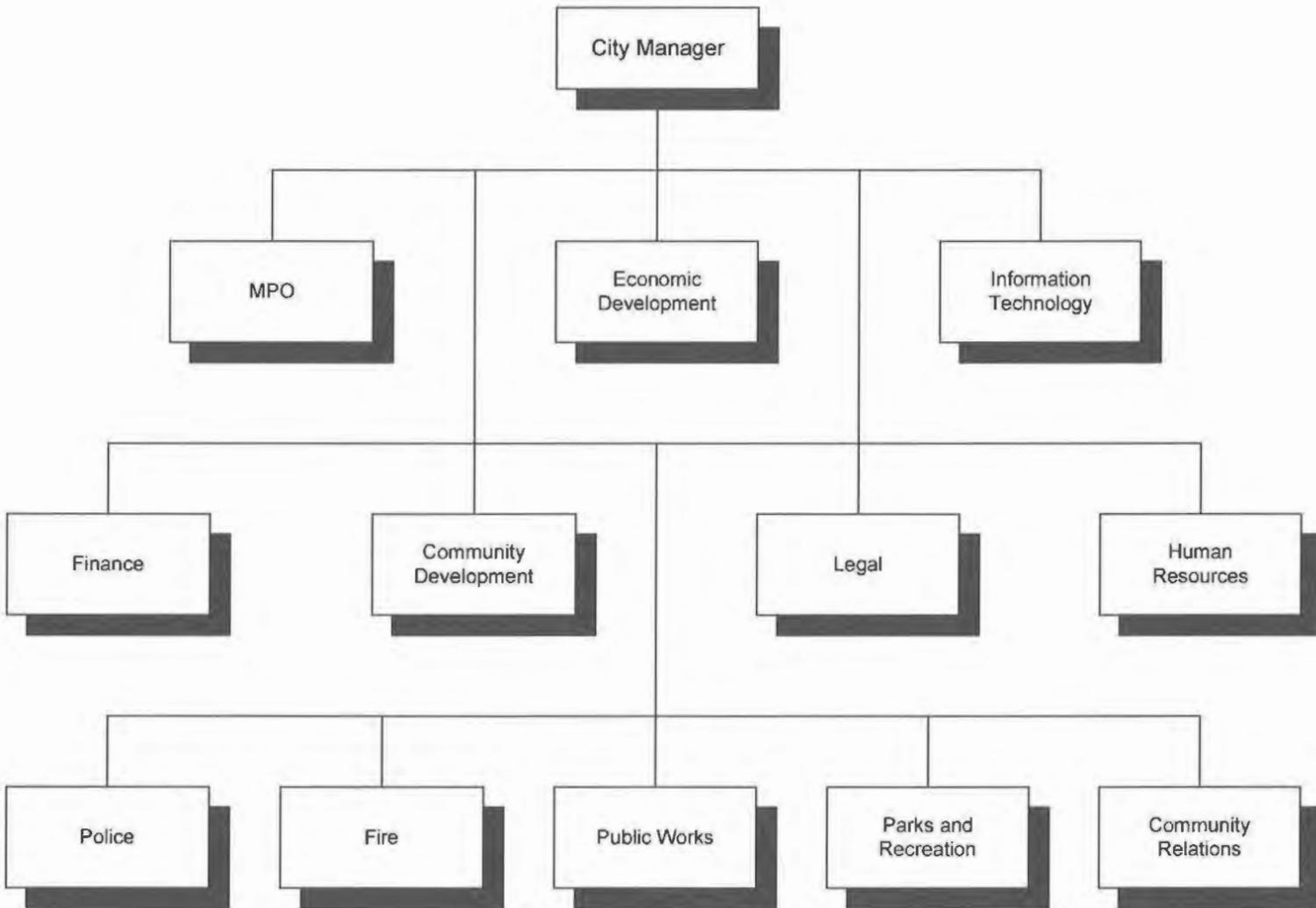


Jeffrey J. Broughton
City Manager

CITY OF BRISTOL TENNESSEE ORGANIZATIONAL CHART



CITY OF BRISTOL TENNESSEE ORGANIZATIONAL CHART



*Goals and Objectives
Program*

VISION STATEMENT

It is our vision . . .

. . . To be a vibrant, caring, diverse community,
committed to excellence, where our heritage and
natural beauty are celebrated, our citizens are engaged,
and our leadership visionary.

Bristol Tennessee City Council
November 2005

City of Bristol, Tennessee
FISCAL 2014 GOALS AND OBJECTIVES PROGRAM

Purpose:

Protect Health and Safety/Maintain Basic Service Levels

KEY AREA	RESPONSIBILITY	OBJECTIVES / PERFORMANCE STANDARDS
I. Transportation	A. Administration	<ol style="list-style-type: none"> 1. Prepare the FY 2014 MPO Unified Planning Work Program by September 30, 2013. 2. Develop the MPO FY 2014-17 Transportation Improvement Program by September 30, 2013. 3. Complete modifications to the MPO Planning boundary including bylaws and prospectus by June 30, 2014. 4. Seek an engineering and funding schedule for the improvement of US 421 in the Tennessee Long Range Transportation Plan with design monies to be included in the Fiscal 2014 TDOT budget. 5. Continue the multi-year program to upgrade traffic signal systems including backplates, mast arms, and other and related improvements during the year.
	B. Public Works	<ol style="list-style-type: none"> 1. Complete engineering for roadway improvements for the East Cedar Street project from 5th Street to King College Road by December 30, 2013. 2. Complete right-of-way acquisition for the East Cedar Street project by June 30, 2014. 3. In cooperation with TDOT, complete the replacement of Glenwood Road Bridge over Cedar Creek by June 30, 2014. 4. Complete the 3rd year of a four-year program to upgrade the reflectivity level of all regulatory signs in accordance with FHWA requirements. 5. Resurface nine lane miles of roads by June 30, 2014. 6. Continue the multi-year guardrail installation project using force account with the placement of guardrail on a portion of King College Road near the Academy at King by June 30, 2014.

FISCAL 2014 GOALS AND OBJECTIVES PROGRAM
Protect Health and Safety/Maintain Basic Service Levels

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
I. Transportation (continued)	B. Public Works	7. Conduct a pavement condition survey of locally maintained streets to guide pavement maintenance efforts for the next five years by March 30, 2014.
II. Facilities and Equipment	A. Police	<p>1. Institute the first year of a 7-year program to replace in-car video systems with the acquisition of five units by March 30, 2014.</p> <p>2. Implement the 2nd year of a multi-year program to update the emergency warning system with the installation of 2 new sirens and the upgrade of an existing siren by March 30, 2014.</p> <p>3. Acquire Homeland Security grant funding to refurbish the armored van and place the unit into service by June 30, 2014.</p> <p>4. Acquire a dual-purpose trained canine unit and place into service by December 30, 2013.</p> <p>5. Acquire and place into service eight patrol vehicles by September 30, 2013.</p> <p>6. Institute the first year of a 4-year program to replace Tazers with the purchase of 12 units by September 30, 2013.</p> <p>7. Complete the three-year program to outfit officers with long rifles with the purchase of 24 weapons by December 30, 2013.</p> <p>8. In partnership with Sullivan County and Kingsport, upgrade the county-wide public safety radio communication system by June 30, 2014.</p> <p>9. Replace all service weapons by June 30, 2014.</p> <p>10. Implement the first year of a two-year program to replace bullet resistant vests with 43 general-use vests and 12 tactical vests to be acquired by December 30, 2013.</p> <p>11. Fully implement the new wireless field reporting system during the year.</p>

FISCAL 2014 GOALS AND OBJECTIVES PROGRAM
Protect Health and Safety/Maintain Basic Service Levels

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
II. Facilities and Equipment (continued)	A. Police	12. Install downtown police call stations by December 30, 2013.
	B. Fire	<p>1. Construct an administrative addition to the Central Fire Station by June 30, 2014.</p> <p>2. With a successful DHS grant, acquire and place into service a fire safety smoke trailer and extinguisher training simulator by June 30, 2014.</p> <p>3. Fully optimize the new fire management and reporting software during the year.</p>
	C. Public Works	<p>1. Complete engineering studies and design for the Wastewater Treatment Plan aeration basin upgrade project by June 30, 2014.</p> <p>2. Complete various improvements at the wastewater treatment plant including removal of the decommissioned sludge incinerator, recoating of the main lift station piping, replacement of roofs, and other improvements by June 30, 2014.</p> <p>3. Complete the second year of a three-year program to install encoded water meter registers in preparation for an automated meter reading system with 5,000 meters to be retrofitted by June 30, 2014.</p> <p>4. Commence and complete water system improvements to remove older and undersized galvanized water mains on Vance Drive, Ross Street, Main Street, and Hilltop Street by April 30, 2014.</p> <p>5. Construct a bio-filter at the City Hall lot using Tennessee Green grant funds by March 30, 2014.</p> <p>6. Complete design for the replacement of the Cedar Creek trunk sewer line between Raytheon Road and the Beaver Creek trunk sewer by June 30, 2014.</p> <p>7. Acquire and place into service a new autoloading solid waste collection vehicle by March 30, 2014.</p>

FISCAL 2014 GOALS AND OBJECTIVES PROGRAM
Protect Health and Safety/Maintain Basic Service Levels

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
II. Facilities and Equipment (continued)	D. Parks and Recreation	<ol style="list-style-type: none"> 1. Complete renovations of the shoreline at the old beach area in Steele Creek Park by June 30, 2014. 2. Install a new floating dock system at Steele Creek Park near the beach area by June 30, 2014. 3. Construct additional parking to the east of the Slater Center parking lot to accommodate facility users by June 30, 2014. 4. Complete the first of a two year program to replace the backstop and field fencing for the large field at Avoca by June 30, 2014. 5. Complete exterior renovations to the press box building at Western little league field by April 30, 2014. 6. Renovate the tennis courts at Haynesfield Park by April 30, 2014. 7. Complete the 2nd year of a three-year program to upgrade/enhance soccer fields at Whitetop Creek Park with the installation of irrigation, topsoil, and new grass on the two lower fields by June 30, 2014. 8. Construct a play structure at a designated city park by June 30, 2014.
III. Programs and Services	A. Police	<ol style="list-style-type: none"> 1. Maintain traffic safety school for first-time traffic offenders at two sessions per month during the year. 2. Continue the Rape Aggression Defense (RAD) training program by conducting at least one class for the community by June 30, 2014. 3. Transfer pre-1968 arrest records data from microfiche to electronic media by March 30, 2014.

FISCAL 2014 GOALS AND OBJECTIVES PROGRAM
Protect Health and Safety/Maintain Basic Service Levels

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
III. Programs and Services (continued)	B. Public Works	<ol style="list-style-type: none"> 1. Continue the multiyear program to reduce the amount of unaccounted water with a year-end goal of 15 percent. 2. Initiate a multiyear program to clean the sanitary sewer collection system with 5% of the system to be completed by June 30, 2014. 3. Perform continual monitoring and corrective action of inflow and infiltration sources in the Sinking Creek and Piney Flats sewer sheds during the year.
IV. Quality of Life	A. Police	<ol style="list-style-type: none"> 1. Maintain or exceed a Group A offense crime clearance rate at the five-year TIBRS audited average of 56% during calendar year 2013. 2. Maintain an injury-to-collision ratio of not more than the five-year average of 17.2% by selective traffic enforcement and education during calendar year 2013. 3. Maintain a traffic collision at or rate below the 3-year average of 971 collisions by selective traffic enforcement and education through the Governor's Highway Safety Program during calendar 2013. 4. Increase participation in the Project Lifesaver Program in cooperation with private sector funding partners during the year.
V. Administrative	A. Information Technology	<ol style="list-style-type: none"> 1. Implement a virtual server environment to eliminate outdated physical servers and develop a redundant disaster recovery platform by December 30, 2013. 2. Replace the video storage server for Police in-car video recorders to meet program needs by October 30, 2013.

FISCAL 2014 GOALS AND OBJECTIVES PROGRAM
Protect Health and Safety/Maintain Basic Service Levels

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
IV. Administrative (continued)	A. Information Technology	<p>3. Establish a redundant virtual host environment for Police Department servers by August 30, 2013.</p> <p>4. Complete Phase 2 of the VoIP telephone system by September 30, 2013.</p> <p>5. Establish wireless connectivity at Viking Hall to improve infrastructure for event functionality by December 30, 2013.</p> <p>6. Implement a centrally managed update service to enhance productivity for software updates and troubleshooting by November 30, 2013.</p> <p>7. Replace the City Hall surveillance camera system by June 30, 2014.</p>
	B. Community Development	<p>1. Evaluate the opportunity to lower the city's CRS 8 rating for flood insurance and proceed with actions to attain a lower rating by September 30, 2013.</p> <p>2. Develop an access control ordinance to guide the location of entrances and driveways by December 30, 2013.</p> <p>3. Complete a Letter of Map Revision to establish the revised flood map for the downtown by June 30, 2014.</p>
	C. Police	<p>1. Coordinate increased city-school safety through partnerships with BTCS during the year.</p> <p>2. Train all dispatch personnel in active shooter call handling by June 30, 2014.</p> <p>3. In partnership with other District 1 public safety responders, participate in a district-wide disaster drill to exercise emergency response levels by June 30, 2014.</p> <p>4. Receive re-accreditation from the Commission on Accreditation for Law Enforcement Agencies (CALEA) by August 30, 2013.</p>

FISCAL 2014 GOALS AND OBJECTIVES PROGRAM
Protect Health and Safety/Maintain Basic Service Levels

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
IV. Administrative (continued)	C. Police	5. Receive re-accreditation from the Tennessee Law Enforcement Accreditation Program by December 30, 2013.
	D. Fire	1. Conduct two state-approved classes to satisfy continuing education requirements for Tennessee Certified Fire Inspectors by June 30, 2014. 2. Conduct an ISO-compliant fire officer training program by June 30, 2014. 3. Fulfill all performance measures and requirements to maintain a Class A rating from the Tennessee Department of EMS for ambulance services during the year. 4. Prepare individualized pre-fire plans for the remaining two properties identified from the ISO Identified Properties List as well as the new Sprint Call Center by June 30, 2014.
	E. Public Works	1. Prepare and distribute the Consumer Confidence Report to all water customers by June 30, 2014. 2. Commence work on the final goal in the five-year NPDES Phase II storm water permit which calls for a green information program element to be incorporated into our requirements by the final year of the permit. 3. Evaluate an alternative fuel strategy for city vehicles and implement a pilot project, as appropriate, by June 30, 2014.
	G. Community Relations	1. Fully implement the new telephone customer service center and create tracking systems to enhance customer interfaces and satisfaction during the year.
	H. Finance	1. Update the BTCS Educational Facilities 20-Year Financing Plan by October 30, 2013. 2. Implement a document imaging system to store and manage city records by June 30, 2014.

City of Bristol, Tennessee
FISCAL 2014 GOALS AND OBJECTIVES PROGRAM

Purpose:

Enhance and Sustain the Economic Climate of the Community

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
I. Strategic Economic Development Plan	A. Administration	<ol style="list-style-type: none"> 1. In cooperation with the IDB, monitor and support the reconstruction of Bristol West Boulevard, related utilities, and drainage/park facilities in Phase 1 of the Pinnacle project by March 30, 2014. 2. Execute a funding agreement between the city, county, and Bristol Regional Medical Center for the Medical Park Boulevard extension project by November 30, 2013. 3. Seek TDOT Interstate Access grant funds to commence the design and engineering of the Medical Park Boulevard extension project to SR 126 to enhance access to Bristol Regional Medical Center by March 30, 2014. 4. Work with the US Army Corps of Engineers to advance Phase 3 construction on the Beaver Creek flood reduction project with work to be completed at Sugar Hollow Park dam by December 30, 2013. 5. Acquire federal funding for the final phase of the Beaver Creek flood reduction project during the year. 6. Seek grant funds from the Tennessee Department of Transportation for landscaping improvements on West State Street/ US 11W during the year. 7. Continue to work with state and federal highway officials to place "Birthplace of Country Music" signage on Interstate 81 during the year. 8. Complete Phase 2 of tourism destination signage update project by October 30, 2013. 9. Assist Networks Sullivan Partnership in establishing a new pre-qualified manufacturing company recruitment initiative by September 30, 2013.

FISCAL 2014 GOALS AND OBJECTIVES PROGRAM

Enhance and Sustain the Economic Climate of the Community

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
<p>I. Strategic Economic Development Plan (continued)</p>	<p>A. Administration</p>	<p>10. Working with the BTHRA, develop project opportunities in redevelopment districts with special emphasis on the Volunteer Plaza District, Melrose Area District, Green Property District, and Central Business District by June 30, 2014.</p> <p>11. Assist the Industrial Development Board in revising and expanding its economic development incentive programs by September 30, 2013.</p> <p>12. Initiate State FastTrack funding for the construction of a rail siding to serve Parnership Park II by June 30, 2014.</p> <p>13. Continue to work with Bristol Virginia to cause the upgrade of the traffic signal at State Street/Piedmont/7th Street intersection to enhance pedestrian travel by June 30, 2014.</p> <p>14. Complete activities leading to the establishment of a foreign trade zone designation for the Bristol Business Park by September 30, 2013.</p> <p>15. Maximize the use of Foreign Trade Zone 204 and Customs Port 2027 through increased promotion regarding the benefits by June 30, 2014.</p> <p>16. Provide support to the waste-to-energy project planned at the Raytheon site with permitting and other assistance as may be required during the year.</p> <p>17. Continue the small business training and assistance programs through the Bristol Business Development Center at the Chamber of Commerce, with participation by ETSU, SCORE, the Commonwealth of Virginia, and the State of Tennessee during the year.</p> <p>18. Continue the supplier related recruitment program using the existing industrial base and initiate contacts with suppliers of a minimum of two firms during the year.</p>

FISCAL 2014 GOALS AND OBJECTIVES PROGRAM

Enhance and Sustain the Economic Climate of the Community

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
<p>I. Strategic Economic Development Plan (continued)</p>	<p>C. Public Works</p>	<p>4. Undertake the 7th round of streetscape improvements in the central business district involving the installation of decorative street lights on the east side of Volunteer Parkway between State Street and Anderson Street and the west side of Martin Luther King Jr. Boulevard between State Street and Anderson Street by March 30, 2014.</p> <p>5. Commence and complete construction design for the extension of sanitary sewer service in the next phase of projects funded by City-County Sewer Agreement by June 30, 2014.</p> <p>6. Complete the second year program to landscape the Volunteer Parkway from Godsey Road to the city limits using Tennessee Roadscape grant funds by December 30, 2013.</p> <p>7. Monitor construction of the State Industrial Access Road project for the improvement of the Weaver Pike/Vance Tank Road intersection to facilitate truck movement and safety in the area.</p> <p>8. Implement newfound authorities granted by TDEC as a Qualified Local Program to facilitate the streamlining of stormwater permits for large development projects during the year.</p>
	<p>D. Community Relations</p>	<p>1. Initiate a new off-State Street one-day music festival, with a mix of music genres, during the 2014 summer.</p>
	<p>E. Information Technology</p>	<p>1. Expand a knowledge-based community with the addition of public Wi-Fi hotspots at Anderson Park and Steele Creek Park by June 30, 2014.</p> <p>2. Institute an online payment system for building permits by June 30, 2014.</p> <p>3. Implement new community development software to facilitate building permit tracking, inspections, and on-line payments by June 30, 2014.</p>

FISCAL 2014 GOALS AND OBJECTIVES PROGRAM

Enhance and Sustain the Economic Climate of the Community

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
II. Administrative	A. Fire	<p>1. Develop and make available a Self Evaluation Fire Inspection form for businesses to facilitate business readiness for their annual city fire inspection by December 30, 2013.</p>
	B. Finance	<p>1. Establish an accounting system and procedures, financial reporting system, and internal controls for the IDB and complete the Fiscal 2013 IDB audit in a timely manner in the new role of accounting and financial services provider to the IDB.</p>
	C. Administration	<p>1. Complete the Select Tennessee process to have Partnership Park II state certified to enhance its attractiveness for site selectors by September 30, 2013.</p> <p>2. Prepare and distribute bi-monthly e-newsletters highlighting successes of the Strategic Economic Development Plan during the year.</p> <p>3. In cooperation with Networks Sullivan Partnership, conduct a job fair to connect business with prospective employees by December 30, 2013.</p>
III. Transportation	A. Administration	<p>1. In cooperation with BTES, upgrade the traffic signal installation at Volunteer/Anderson/Broad intersection to accommodate east-west traffic to facilitate access to a redevelopment project on the Green Property by August 30, 2013.</p>

City of Bristol, Tennessee
FISCAL 2014 GOALS AND OBJECTIVES PROGRAM

Purpose:

Improve Existing Housing/Protect Neighborhood Quality

KEY AREA	RESPONSIBILITY	OBJECTIVES / PERFORMANCE STANDARDS
<p>I. Fairmount Neighborhood Plan</p>	<p>A. Administration</p>	<p>1. Acquire phase 3 grant funds for sidewalk improvements in the Fairmount Neighborhood through the Safe Routes to School Program and construct improvements by June 30, 2014.</p> <p>2. Determine the future use of the Cortrim/Aurora manufacturing property and move forward with identified strategy by December 30, 2013.</p>
	<p>B. Public Works</p>	<p>1. Construct Phase II pedestrian improvements in the Fairmount neighborhood using Safe Routes to School grant funds by September 30, 2013.</p> <p>2. Refresh approximately 15,000 lineal feet of stone alleyway in the Anderson Street/Windsor Avenue/Holston Avenue residential neighborhoods by June 30, 2014.</p>
<p>II. Facilities and Equipment</p>	<p>A. Public Works</p>	<p>1. Continue Phase III construction of the multi-year East End fire protection improvement program with the installation of a 10-inch ductile water main along Old Jonesboro Road from Chatham Road to Millwood Road by November 30, 2013.</p> <p>2. Expand the multi-year sidewalk replacement program in the Windsor/Anderson/Broad residential neighborhood with sidewalk construction on 12th, 14th, and 16th Streets by June 30, 2014.</p> <p>3. Complete the next phase of the Fairmount area water system improvement project including new water main on Taylor Street and Maple Street by January 30, 2014.</p> <p>4. Complete the next phase of the Anderson area water system improvement project including new water main on Windsor Avenue, 9th Street, and 11th Street by March 30, 2014.</p>

FISCAL 2014 GOALS AND OBJECTIVES PROGRAM

Improve Existing Housing/Protect Neighborhood Quality

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
II. Facilities and Equipment (continued)	A. Public Works	5. Complete design and construction of the Cypress Street storm sewer system upgrade project by June 30, 2014.
III. Housing & Population	A. Community Development	1. Rehabilitate or reconstruct 2-3 single-family homes using CDBG funds by June 30, 2014. 2. Assist up to 8 families into homeownership using HOME funds by June 30, 2014. 3. Facilitate the adaptive reuse of the Rosemont School Building by June 30, 2014. 4. Assemble full building plans for a variety of affordable, single family home styles that could be used for infill development and make available to prospective builders/homeowners by December 30, 2013.

City of Bristol, Tennessee
FISCAL 2014 GOALS AND OBJECTIVES PROGRAM

Purpose:

Enhance City Attractiveness/Control the Cost of Government

KEY AREA	RESPONSIBILITY	OBJECTIVES / PERFORMANCE STANDARDS
I. Facilities & Services	A. Parks and Recreation	<ol style="list-style-type: none"> 1. Replace two market umbrellas at the Downtown Center by August 30, 2013. 2. Implement an electronic ID and check-in system at the Senior Center by August 30, 2013. 3. Conduct the 4th annual dog swim at the municipal pool at the end of the 2013 swimming season. 4. Host the 6th annual Ice Bowl and the 5th annual Round for the Rivers tournaments at the disc golf course by June 30, 2014.
II. Quality of Life	A. Police	<ol style="list-style-type: none"> 1. Initiate a Police Department Citizen Safety Recognition Program by December 2013. 2. Conduct three (3) Citizens Police Academies including one youth academy during the year. 3. Host two week-long camps for at-risk youth during the summer of 2013.
	B. Public Works	<ol style="list-style-type: none"> 1. Plan and conduct the 9th annual Bristol Transit Passenger Appreciation Day at the Downtown Center by October 30, 2013.
	C. Community Relations	<ol style="list-style-type: none"> 1. Conduct the 6th annual Citizens Municipal Academy to enhance public awareness of city operations and departments by November 30, 2013. 2. Continue an emphasis on expo fairs at Viking Hall of community-wide, general interest with two expositions to be held during the year. 3. In cooperation with BTCS, implement a new youth in government program during the year. 4. Continue the monthly tribute musical series at the Downtown Center with four events to be held during the year.

FISCAL 2014 GOALS AND OBJECTIVES PROGRAM

Enhance City Attractiveness/Control the Cost of Government

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
II. Quality of Life (continued)	C. Community Relations	5. Continue the weekday music series at the Downtown Center with country and bluegrass to be held on Tuesday evenings and southern rock on Thursday evenings during May through September. 6. Continue the Steele Creek Park summer concert series with three musical events to be held during the year. 7. Conduct 10 civic events at Viking Hall with total attendance of a minimum of 25,000 persons during the year. 8. Implement the new social media marketing strategy for the State Street Farmers Market and keep it fresh and current during the 2013 market year.
	D. Parks and Recreation	1. Maintain designation for the 26th consecutive year as a "Tree City USA" by the National Arbor Day Foundation and conduct an Arbor Day/Earth Day celebration by March 30, 2014. 2. Maintain the First Tee program at Steele Creek golf course with a minimum of 20 participants during the program year. 3. Continue the "Chef at the Market" program with six scheduled programs at the Farmer's Market during the market season. 4. Host the 4th annual holiday market in conjunction with the Christmas parade. 5. Host a minimum of one traveling museum exhibit from the Tennessee State Museum during the year. 6. Institute new point of sale marketing for the State Street Farmers Market during the 2013 season.
	E. Fire	1. Maintain employee certification requirements to allow all four fire stations to remain as certified child safety seat installation centers during the year.

FISCAL 2014 GOALS AND OBJECTIVES PROGRAM

Enhance City Attractiveness/Control the Cost of Government

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
II. Quality of Life (continued)	E. Fire	<p>2. Continue the Community Fire Safety BEST Program and conduct a minimum of four fire, health, and safety sessions by May 30, 2014.</p> <p>3. Conduct the fourth annual Citizens Fire Academy by May 30, 2014.</p>
III. Administrative	A. Human Resources	<p>1. In compliance with the Patient Protection & Affordable Care Act (PPACA), satisfy all eligibility and notice requirements for the health insurance exchange for eligible employees by August 30, 2013.</p> <p>2. Implement new Globally Harmonized System (GHS) standards for hazardous material storage, handling, and tracking by June 30, 2014.</p> <p>3. Conduct a Level II Bristol Municipal Management Academy to enhance supervisory training by October 30, 2013.</p> <p>4. Enhance the disease management program to assist with overall employee wellness including programs on hypertension, coronary artery disease, migraines, asthma and diabetes, and weight management by August 30, 2013.</p> <p>5. Undertake an RFP process to select an Employee Assistance Program provider by October 30, 2013.</p> <p>6. Undertake an RFP process to select a dental program third-party administrator by October 30, 2013.</p> <p>7. Develop a "working for the city" employment brochure for recruiting uses by December 30, 2013.</p> <p>8. Provide citywide, customer service training for frontline staff to facilitate positive customer interactions by June 30, 2014.</p>

FISCAL 2014 GOALS AND OBJECTIVES PROGRAM

Enhance City Attractiveness/Control the Cost of Government

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
IV, Administrative (continued)	B. Finance	<ol style="list-style-type: none"> 1. Complete Phase I of the process to implement the new financial software including utility billing module, payroll/HR module, and court module by June 30, 2014. 2. Complete the FY 2013 audit in a Comprehensive Annual Financial Report (CAFR) format and receive a "Certificate of Achievement" for financial reporting for the 11th consecutive year from the Governmental Finance Officers Association during the year. 3. Complete the requisite process for the borrowing of funds for debt-supported capital projects approved during the year. 4. Implement a grant accounting system to aid with accounting, budgeting, grant compliance, and procurement of grant funded items by December 30, 2013 5. Review by January 30, 2014 the latest sales tax situs report and Halls income tax reports to ensure that tax receipts are being properly distributed. 6. Prepare an RFP for banking services to ensure the highest level of services at the lowest cost by December 30, 2013. 7. Evaluate GASB Statements 61, 63, and 65 and implement necessary changes by August 30, 2013. 8. Complete the bi-annual OPEB actuarial study by December 30, 2013. 9. Institute an online payment system for property tax payments by September 30, 2013. 10. Institute an online payment system for utility payments by September 30, 2013.

FISCAL 2014 GOALS AND OBJECTIVES PROGRAM

Enhance City Attractiveness/Control the Cost of Government

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
IV. Administrative (continued)	D. Fire	1. Maintain EMS collections at no less than 60% of allowable charges during the year.
	E. Community Relations	1. Evaluate opportunities to partner with the Paramount Theater to enhance downtown activities and schedule three events in the venue during the year. 2. Maintain the General Fund transfer to the Viking Hall Fund at Fiscal 2013 levels or better for the year. 3. Initiate a new bi-monthly city e-newsletter with items of topical interest to residents with the first issue to be delivered in August 2013. 4. Initiate a litter reduction media campaign to enhance the visual image of the community and reduce the environmental impacts of waste by December 30, 2013. 5. Coordinate the 7th annual Mayors' Award of Distinction program and host the award ceremony by April 30, 2014.
	F. Parks and Recreation	1. In partnership with the Friends of Steele Creek Park, host a 50th anniversary celebration for Steele Creek Park on Friday, June 16, 2014. 2. Operate Steele Creek golf course to recover a minimum of 85% of its costs during the year. 3. Operate the train at Steele Creek Park with the goal of recovering 100% of the operating costs during the year. 4. Operate Haynesfield Pool with the goal of recovering a minimum of 50% of its costs during the 2013 season.
	G. Legal	1. Continue efforts to collect delinquent real and personal property taxes, including the sale of selected properties for enforcement of tax liens.

FISCAL 2014 GOALS AND OBJECTIVES PROGRAM

Enhance City Attractiveness/Control the Cost of Government

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
IV. Administrative (continued)	H. Administrative	<ol style="list-style-type: none">1. In partnership with BTCS and the community, install a synthetic turf at the Stone Castle at Tennessee High School by June 30, 2014.2. Investigate with N.E.T. Trans the opportunity to extend intra-city transit service between Bristol and Kingsport, and Bristol and Johnson City, and if determined feasible initiate service during the year.3. Expand the city's social media footprint by means of Twitter, YouTube, FaceBook, Flickr, and Blogger with a 20% increase in audience during the year.4. Coordinate the 2014 Legislative Policy of the Tri-Cities culminating in the hosting and presentation of the policy agenda in January 2014.

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Budget Discussion

THE BUDGET

The Budget Process

The approved budget for FY 2014 represents the synthesis of City Council policy decisions and wisdom, founded upon the professional guidance and recommendations of staff, all to provide the best in municipal services using finite human, material, and financial resources. The development of the budget is further predicated on satisfying all federal, state, and local laws, statutes, ordinances, regulations, and policies. With the approach of each budget, some basic assumptions guide the budget process. The assumptions are as follows:

1. Departments will continue to upgrade and replace equipment in a systematic manner.
2. The City will strive to maintain a competitive workforce by providing equitable salaries and a competitive benefit package.
3. Increased service levels should be accompanied by new revenues or a decrease in current expenses to pay for new technology.
4. Plan or service obligations associated with the annexation of property must be timely satisfied.

The City Charter establishes the fiscal year from July 1 through June 30. The Charter requires the City Manager to submit a proposed budget along with a capital improvements plan. The budget includes revenue and expenditure comparisons, debt service details, fund balances or deficits, capital project details, and other information as deemed necessary. A budget calendar is established each year, including work sessions and public hearings, to provide opportunity for public comment. Public notice is required to be published in the local newspaper at least ten (10) days before the meeting when the budget is considered on second reading for adoption. At the hearings and work sessions, City Council gives all interested persons an opportunity to be heard, for or against, any planned expenditure or revenue. The City Council will normally approve the tax rate for the coming year and adopt the budget ordinance during the same meeting, except in reappraisal years when the tax rate is normally approved later in the year following certification by the state of the tax roll.

A schedule of the budget process is outlined on Page B-2.

FY 2014 BUDGET CALENDAR

Date	Activity	Responsibility
11/14/12 - 1/31/13	Preparation of five-year Capital Improvement Plan (FY 2014-2018)	City Manager, Community Development, Community Relations, Finance, Fire, Human Resources, Legal, Parks & Recreation, Police, Public Works, Board of Education
1/10/13 - 1/31/13	Preparation of department goals and objectives and budget worksheets	City Manager, Community Development, Community Relations, Finance, Fire, Human Resources, Legal, Parks & Recreation, Police, Public Works
2/1/13 - 2/8/13	Submission of Proposed Capital Improvement Plan to City Manager for preliminary review and approval	City Manager, Finance, Public Works
2/11/13 - 2/22/13	Internal budget hearings	City Manager, Finance, Human Resources, Responsible Departments
2/19/13	Capital Improvements Plan Work Session	City Council, City Manager
3/19/13	Goals and Objectives Work Session	City Council, City Manager
3/20/13 - 4/9/13	Finalize and print Proposed Budget	Finance
4/10/13	Forward Proposed Budget to City Council	City Manager
4/16/13	Budget Work Session	City Council, City Manager
4/22/13	Submission of total expenditures for Board of Education funds to City staff	Board of Education, Finance
5/7/13	First budget reading	City Council
5/13/13	Submission of detailed budgets for Board of Education funds to City staff	Board of Education, Finance
5/21/13	Publish notice of public hearing	Finance
6/4/13	Public hearing and second budget reading	City Council
6/5/13 - 6/30/13	Complete budget process and issue budget report	Finance

FINANCIAL POLICIES

The City has adopted a set of financial policies to provide a guide for financing cost-effective services, programs and capital needs. The policies also focus on keeping the tax rate stable and ensuring that fees and charges for services are established at appropriate levels as prescribed by approved financial objectives. The components of the financial plan are briefly described in the following section.

Operating Budget Policies

1. The City will consider as its highest priority the maintenance of basic municipal services and facilities necessary to meet the needs of its residential, institutional, commercial and industrial citizens. A basic municipal service or action is one that would not be provided without governmental action, and one that is either:
 - Essential to public health, welfare, or safety; or
 - Necessary in order to avoid irreparable damage to City resources; or
 - A service the absence of which the City would be generally unacceptable to its residents.
2. The appropriated annual budget for each fund will be balanced and expenditures will match revenues. Fund balance and net assets may be used as a revenue source to balance a budget.
3. The City will pay for all current expenditures with current revenues and fund balance. The City will avoid budgetary procedures that balance current expenditures at the expense of future years, such as postponing expenditures, underestimating expenditures, overestimating revenues, or utilizing short-term borrowing to balance the budget.
4. The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' obligations. In particular, the City will continue the scheduled level of maintenance and replacement for its infrastructure and fleet.
5. Enterprise funds should be self-supporting for operating and capital expenses and receive no General Fund tax support.
6. All departments of the City will continue periodically to examine and effect changes in program delivery responsibilities or management which would improve productivity, lower costs, enhance service, and further communication with the public.
7. The City will update expenditure projections for each fiscal year. Projections will include estimated operating costs of future capital improvements. Where possible, the City will integrate performance measurement, service level, and productivity indicators within the budget.

8. The City will maintain a budgetary control system to ensure adherence to the budget and will prepare monthly reports comparing actual revenues and expenditures to budgeted amounts.
9. In all actions to balance the budget, the City will attempt to avoid layoffs. If possible, any personnel reduction will be scheduled to come permanently from attrition.
10. The City will aggressively seek state and federal funds that are available for capital projects.
11. The City will continue actions to ensure that all City staff members are sensitive to the special needs of the community and its residents.
12. The City will take steps to continue to increase citizen involvement in the ongoing planning, programming and budgeting process.
13. The City will continue to fund progressive career development programs for all employees and improve the leadership, motivational and communication skills of all supervisory personnel.

Capital Improvement Plan (CIP) Policies

1. The City will develop a five-year Capital Improvements Plan and update it annually.
2. The City will enact an annual capital improvement budget based on the multi-year CIP.
3. The City will schedule capital improvements in accordance with the adopted Capital Improvement Plan if deemed economically feasible during the budget finalization process.
4. The City will coordinate development of the CIP with development of the operating budget. Future operating costs associated with capital improvements will be projected and reported in the CIP and operating budget.
5. The CIP will identify realistic funding sources for each capital improvement project proposal before submittal to City Council for review.

Revenue Policies

1. The City will maintain, as permitted by state law, a diversified revenue base to mitigate the effects of short-term fluctuations in any one revenue source. Efforts will be made to diversify the revenue base and to reduce dependency on property taxes and intergovernmental transfers.
2. The City will follow an aggressive policy of collecting revenues.
3. The City will consider market rates and charges levied by other public and private organizations for similar services in establishing tax rates, fees and charges.
4. The City will estimate its annual revenues by a conservative, objective, and analytical process.
5. All charges for services, fees and licenses will be reviewed annually and, whenever possible, adjustments will be made.
6. The City will consider the establishment of new user fees as an alternative to property tax funding. Before implementation of new user fees, the City will first determine the cost of administering and collecting the fee, what other jurisdictions are charging for similar fees, the purpose of the fee, and if it can be accomplished.
7. The City will aggressively seek federal and state grants. These revenues will be targeted as much as possible to capital improvements.
8. The City will ensure that a fair proportion of all state and county shared taxes and revenue are received.
9. Whenever possible, revenue sources will be designed or modified to include provisions to automatically allow the collections to grow at a rate that keeps pace with the cost of providing the service.
10. Non-recurring revenues will be used only to fund non-recurring expenditures.

Reserve Policies

The City will maintain an adequate fund balance to accommodate unanticipated expenditures, expenditures of non-recurring nature, unanticipated revenue declines, or revenues for special opportunities. For the General Fund, the City will maintain, at a minimum, a fund balance equal to three months of total appropriated General Fund expenditures and transfers; with a target fund balance of four months.

Debt Policies

1. Long-term borrowing will only be utilized for capital improvements or capital projects that cannot be financed with current revenues; or when the benefits are determined best to share over-time, by citizens benefiting from the improvement or project. Long-term debt will not be issued to finance current operations.
2. When the City finances capital projects by issuing debt, it will repay the debt within a period not to exceed the expected useful life of the project.
3. Fixed and variable rate debt will be used as deemed appropriate. The ratio of variable to fixed rate debt will generally not exceed 35% of the total par amount. The risk associated with variable rate debt will be managed through proper interest rate budgeting and fund balance reserves. The City does not currently anticipate using interest rate swaps or hedges; however, if and when a decision is made to do so, a policy formalizing guidelines for use will be established in accordance with Tennessee statutes and guidelines. The policy will include but not be limited to, permitted instruments; risk analysis; risk limits; procurement, swap counterparties; execution and ongoing management; swap documentation; and reporting & disclosure.
4. Debt instruments will be structured to allow future flexibility and market interest by including the Optional Redemption Features and Optional Bidding on Bond Insurance.
5. The City will utilize the form of borrowing that is most cost effective, including not only interest expense but all costs, including up front costs, administrative and legal expenses, and reserve requirements.
6. Debt management shall provide for the protection of bond ratings, the maintenance of adequate debt service reserves and compliance with debt instrument provisions.
7. The City will follow a policy of full disclosure on every financial report and bond prospectus.
8. The City will maintain good communications with bond rating agencies regarding the City's financial position.
9. A plan of refunding must be submitted in advance to the Tennessee Comptroller's Office before the refinancing of existing debt may proceed.
10. Neither the City Charter nor Tennessee statute limits the amount of debt which the City may issue. Nevertheless, prudence will be displayed in the use of debt so as to not unduly saddle tax payers or rate payers in the retirement of debt.

Investment Policies

1. Investments will be made in conformance with policies set by Tennessee Code Annotated. All investments will address safety, liquidity and yield, in that order. Interest earned from investment of funds is distributed according to ownership of invested funds. Investment management will strive to maximize the return on City monies, keeping in mind the higher policy controls for safety and liquidity.
2. Disbursement, collection and deposit of all funds will be appropriately scheduled to ensure the timely payment of expenditures and investment of funds.
3. The accounting system will provide regular information concerning cash positions and investment performance.

Accounting Policies

1. The accounting and financial reporting systems will maintain records on a basis consistent with Generally Accepted Accounting Principles (GAAP) applicable to local government.
2. Monthly and annual financial reports will present a summary of financial activity by major types of funds.
3. In accordance with state law, an independent accounting firm will perform an annual audit of the financial statements of the City and will publicly issue an opinion thereon.

Purchasing Policies

1. Purchases will be made in accordance with all federal, state, and municipal requirements. If there are no specific requirements, purchases will be made in the best interest of the City.
2. Purchases will be made in an impartial, economical, competitive, and efficient manner.
3. Purchases will be made from the lowest priced and most responsible vendor. Qualitative factors such as vendor reputation, financial condition, quality of product, and timeliness of delivery will be considered as much as price when making purchasing decisions.
4. Preference will be given to purchases of like quality and price to vendors who maintain a place of business within the City of Bristol.

BUDGET FORMAT

The budget document provides historical, present, and future comparisons of revenues and expenditures; allocations of resources – both fiscal and personnel; and descriptions of the anticipated annual accomplishments of City programs.

Budget Organization

The budget is organized to provide a summary of the total budget within the schedule pages, with revenues and expenditures for each fund. The remaining portion of the budget consists of information on capital projects, debt service, other programs, and summaries for each individual department. Ordinance and legal requirements, a personnel schedule, and glossary are likewise included.

Financial Structure

The City accounts are organized by fund, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped into seven generic fund types and two broad fund categories as follows:

Governmental Funds

Governmental funds are ones through which most governmental functions are financed. The following is a brief description of the fund types for governmental funds:

General Fund

The General Fund is the principal operating fund of the City and is primarily funded with taxes, licenses and permits, user fees and intergovernmental monies. Expenditures account for the normal recurring activities of the city (i.e., police, fire, public works, parks and recreation, and administration).

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The City operates twelve special revenue funds.

1. The General Purpose School Fund accounts for general operation of the Bristol Tennessee City Schools. Two related funds include the School Federal Projects Fund and School Nutrition Fund.
2. The Chapter 420 Fund accounts for activities related to restricted revenue sources for the development of the Border Region Retail Tourism Development District.
3. The Community Development Grant Fund accounts for activities related to the Community Development Block Grant and other community development programs.
4. The Drug Fund accounts for drug enforcement and education activities.
5. The Grant Fund accounts for activities related to the various grants within the general government of the City (i.e., police, fire, parks and recreation).
6. The Home Consortium Fund accounts for the activities related to the grant from the United States Department of Housing and Urban Development.
7. The Solid Waste Fund accounts for the collection of fees and services related to garbage collection and disposal.
8. The State Street Aid Fund is primarily supported by a state-levied gasoline tax. Its major expenses are street resurfacing and sidewalk replacement projects.
9. The Transportation Grant Fund accounts for all MPO and transit-related operating, capital, and planning grants.
10. The Viking Hall Fund accounts for the activities (shows and special events) and administration of Viking Hall. Revenue is derived from ticket and related show sales and from a contribution from the General Fund.

Debt Service Fund

The Debt Service Fund is used to account for the payment of principal and interest on long-term general obligation debt not serviced by an enterprise fund. This debt obligation is serviced primarily by the General Fund.

Capital Projects Funds

Capital projects funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations. The primary funding source for capital projects funds is from proceeds from general obligation bond and note issuances and transfers from the General Fund. The City currently has three Capital Projects Funds. One fund is used to account for building and improvement projects related specifically to municipal operations, the second fund is used to account for equipment for municipal operations, and the third fund is used to account for school capital related projects.

Proprietary Funds

Enterprise Funds

Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public be financed or recovered primarily through user charges; or (b) for which the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Brief descriptions of the two enterprise funds are listed below.

1. The Waterworks Fund accounts for the production and delivery of water to utility customers, and for the collection, treatment, and disposal of sewage.
2. The Demolition Landfill Fund accounts for the disposal of fill related to demolition activities and closure and post-closure care costs.

Internal Service Funds

Internal service funds are used to account for the financing of goods or services provided by one department to another department of the City on a cost-reimbursement basis. The Health Insurance Fund is an internal service fund, which accounts for revenues and expenditures for health-related expenditures for employees and dependents.

Joint Venture – Joint Sewerage System

The Joint Sewerage System is a proprietary fund used to account for the operations of the Bristol Regional Wastewater Treatment Plant, which is jointly owned and funded through the sewer revenue collection by Bristol, Tennessee and Bristol Virginia Utility Authority. The City of Bristol, Tennessee is responsible for the management of the facility.

Basis for Budgeting

Budgets for all governmental funds (general, special revenue, debt service and capital projects funds) and proprietary funds (enterprise and internal service) are adopted on a basis consistent with generally accepted accounting principles (GAAP). All governmental funds are budgeted using the modified accrual basis of accounting, and proprietary funds are budgeted using the accrual basis of accounting. The City utilizes the same basis for budgeting as accounting. Budgeted amounts reflected in the accompanying budget and actual comparisons are as originally adopted or as amended by City Council.

Budgets for all governmental funds are approved by City Council and adopted as legal appropriation levels for those funds for that fiscal year. A total fund expenditure amount for each governmental fund, exclusive of operating transfers, is approved by City Council as the legal appropriation for that fund.

The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by City Council. Expenditures may not exceed appropriations at the fund level. All transfers in excess of \$10,000 from contingency accounts require City Council approval.

Amendments which revise the total expenditures of any fund may occur at any time during the fiscal year after a public hearing before the City Council. The hearing must be advertised in a local newspaper with ten days notice.

Formal budgetary integration is employed as an ongoing management control device for governmental funds. Budgetary control is also achieved for the Debt Service Fund through general obligation bond indenture provisions.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental fund types and agency funds are accounted for using the modified accrual basis of accounting according to generally accepted accounting principles (GAAP). Revenues are recognized when susceptible to accrual (when they become measurable and available). "Measurable" means the amount of the transaction can be determined. "Available" means they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, revenues are considered to be available if they are collected within 60 days of the end of the current fiscal period. Grant revenues have an availability period of one year. Property taxes are recognized as revenues in the year they are levied, even though the receivable is recognized in the prior period when the enforceable legal claim arises. Property taxes recognized as receivable before the period of revenue recognition are reported as deferred revenues. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are accrued and recognized as revenues in the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period are accrued as revenue in the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

In accordance with GASB 33, certain revenues are required to be recognized as a receivable and either as revenue or deferred revenue, depending upon revenue recognition policies. Receivables and the related revenue are not recorded for penalties, fines and forfeitures, and clerk's fees for business tax due to the immaterial amount.

Gross receipts tax, minimum business tax, and corporate (bank) excise taxes that were earned but not received by the current fiscal year end are not recorded because they are not estimatable.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, an exception to this general rule would include principal and interest on general long-term debt, as well as expenditures related to compensated absences and claims and judgments, which are recognized when due. All proprietary funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when they occur.

The budgetary accounting basis follows GAAP. The budget is prepared to match the City's Comprehensive Annual Financial Report. A comparison of fund expenditures and revenues are compiled on a GAAP and budget basis. Budgeting control is maintained at the activity level through the use of purchase orders. All annual appropriations lapse at year-end.

Budget Preparation Schedule

The City follows the procedures outlined below in adopting the annual budget:

1. In February, the five-year Capital Improvement Plan is reviewed with City Council in a work session.
2. At the March work session, the draft Goals and Objectives program is reviewed with City Council. The Goals and Objectives program is the planned work plan for the coming year.
3. In early April, the City Manager submits to the City Council a proposed operating and capital budget, including the final work plan. The operating and capital budget includes proposed expenditures and the means of financing them.
4. One or more work sessions are held in April to review the draft spending plan and work plan.
5. Based on the discussion of City Council in work session, the budget or work plan may be modified and readied for adoption.
6. First reading of the budget takes place at the May City Council meeting. The public is invited to comment.
7. A public hearing is conducted prior to second reading in June to obtain additional citizen comment.
8. The appropriation ordinance and budget is approved by City Council in June and becomes effective July 1, 2013.

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*Financial
Summaries*

**EXPENDITURE CHANGES BY FUND
FISCAL YEAR 2014**

<u>Fund</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Change</u>	
			<u>Dollars</u>	<u>Percent</u>
General Fund	22,166,713	23,216,651	1,049,938	4.7
General Purpose School Fund	33,858,396	35,815,103	1,956,707	5.8
Chapter 420 Fund	0	16,000,000	16,000,000	100.0
Community Development Grant Fund	233,941	468,398	234,457	100.2
Drug Fund	115,882	105,620	(10,262)	(8.9)
Grant Fund	397,185	385,685	(11,500)	(2.9)
Home Consortium Fund	1,923,778	1,488,087	(435,691)	(22.6)
School Federal Projects Fund	2,410,225	2,718,825	308,600	12.8
School Nutrition Fund	2,260,000	2,147,500	(112,500)	(5.0)
Solid Waste Fund	1,626,855	1,710,025	83,170	5.1
State Street Aid Fund	868,000	991,647	123,647	14.2
Transportation Grant Fund	797,628	813,745	16,117	2.0
Viking Hall Fund	577,884	579,677	1,793	0.3
Debt Service Fund	3,948,344	4,015,488	67,144	1.7
Capital Equipment Fund	1,072,000	4,575,000	3,503,000	326.8
Capital Facilities Fund	1,952,000	1,793,500	(158,500)	(8.1)
Capital - Chapter 420 Fund	25,000,000	-	(25,000,000)	(100.0)
Waterworks Fund	9,359,386	9,529,484	170,098	1.8
Demolition Landfill Fund	523,390	-	(523,390)	(100.0)
TOTAL - ALL FUNDS	<u>109,091,607</u>	<u>106,354,435</u>	<u>(2,737,172)</u>	<u>(2.5)</u>

**COMBINED SUMMARY OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
FISCAL YEAR 2014 - ALL FUNDS**

	General	General Purpose School	Chapter 420	Community Development Grant	Drug	Grant	HOME Consortium	School Federal Projects	School Nutrition
REVENUES:									
Taxes	22,940,091	14,291,384							
Licenses & Permits	352,035	2,000							
Intergovernmental	3,369,523	15,417,955		325,113		221,928	1,448,087	2,718,825	1,298,000
Charges for Services	1,193,475	265,600							670,500
Revenue from Use of Facilities	518,477	2,400							
Fines & Forfeitures	384,480				21,650				
Investment Earnings	24,000	12,000	11,303		19				
Other	74,700	862,124		12,000	5,000	110,636	40,000		3,000
Total Revenues	28,856,781	30,853,463	11,303	337,113	26,689	332,564	1,488,087	2,718,825	1,971,500
EXPENDITURES:									
City Council	157,179								
City Manager/Economic Development	1,239,527		16,000,000			8,000			
Community Development	506,240			468,398			1,488,087		
Community Relations	460,025								
Finance	796,764					3,000			
Fire	4,091,098					44,400			
Human Resources	270,211								
Instruction & Support		33,860,103						2,718,825	2,047,400
Legal	125,492								
Other	1,930,587								
Parks and Recreation	3,506,007					62,636			
Police	7,007,941				95,620	183,649			
Public Works	3,125,580					84,000			
Depreciation and Amortization									
Capital Outlay		1,955,000			10,000				100,100
Debt Service									
Total Expenditures	23,216,651	35,815,103	16,000,000	468,398	105,620	385,685	1,488,087	2,718,825	2,147,500
OTHER FINANCING SOURCES (USES):									
Bonds Payable			17,350,000						
Bond Issue Costs/Other			(455,000)						
BTES Tax Payments-in-lieu	1,715,000								
Transfers In	616,046	4,596,602			6,000	53,121			
Transfers Out	(0,048,449)	(777,721)	(825,517)						
Total Other Financing Sources (Uses)	(6,518,403)	3,818,881	16,069,483	0	6,000	53,121	0	0	0
Net Change in Fund Balance	(878,273)	(1,142,759)	80,786	(131,285)	(72,951)	-	-	-	(176,000)
ESTIMATED FUND BALANCE (BEGINNING)	13,568,203	9,339,666	631,539	131,285	72,951	-	-	-	975,385
ESTIMATED FUND BALANCE (ENDING)	12,689,930	8,196,907	712,325	0	0	0	0	0	799,385

COMBINED SUMMARY OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE (Continued)
FISCAL YEAR 2014 - ALL FUNDS

Solid Waste	State Street Aid	Transportation Grant	Viking Hall	Debt Service	Capital Equipment	Capital Facilities	Waterworks	Total All Funds
								37,231,475
								354,035
	695,000	673,936				730,700		26,899,067
1,761,334			12,000				8,815,943	12,718,852
			430,000					950,877
	300		15				3,800	406,130
27,500		33,000	5,000				2,785,500	3,958,460
1,788,834	695,300	706,936	447,015	0	0	730,700	11,605,243	82,570,333
								157,179
		228,655						17,476,182
			579,677					2,462,725
								1,039,702
								799,764
								4,135,498
								270,211
								38,626,328
								125,492
				15,000			3,557,373	5,502,960
		70,299						3,638,942
1,710,025	991,647	469,791					3,700,249	10,081,292
		45,000			4,575,000	1,793,500	1,644,000	1,644,000
				4,000,488			87,862	8,478,600
1,710,025	991,647	813,745	579,677	4,015,488	4,575,000	1,793,500	8,989,484	105,814,435
								30,585,000
				9,320,000	3,300,000	615,000		(9,872,500)
				(9,320,000)	(82,500)	(15,000)		1,715,000
	247,296	182,855	125,000	4,015,488	963,525	262,800		11,068,733
(70,000)		(76,046)			70,000		(640,000)	(11,068,733)
(70,000)	247,296	106,809	125,000	4,015,488	4,251,025	862,800	(540,000)	22,427,500
8,809	(49,051)	-	(7,662)	-	(323,975)	(200,000)	2,075,759	(816,602)
37,931	265,706	-	9,423	-	323,975	200,000	52,257,158	77,813,222
46,740	216,655	0	1,761	0	0	0	54,332,917	76,996,620

GENERAL FUND SUMMARY

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014	Budget 14 vs 13	% Change
REVENUES							
Taxes	21,298,834	22,072,969	21,670,032	21,933,511	22,940,091	1,270,059	5.9
Licenses and Permits	150,377	320,985	366,385	237,310	352,035	(14,350)	(3.9)
Intergovernmental	3,298,445	3,399,733	3,495,024	3,280,547	3,369,523	(125,501)	(3.6)
Charges for Services	1,059,261	1,123,964	1,144,055	1,172,695	1,193,475	49,420	4.3
Revenue from Use of Facilities	418,506	353,519	348,610	350,277	518,477	169,867	48.7
Fines and Forfeitures	400,211	402,478	382,330	383,928	384,480	2,150	0.6
Investment Earnings	21,428	11,408	20,000	20,000	24,000	4,000	20.0
Other	265,036	7,155	279,500	80,550	74,700	(204,800)	(73.3)
Sale of Property Held For Resale	564,385	-	-	-	-	-	0.0
Total Revenues	27,476,483	27,692,211	27,705,936	27,458,818	28,856,781	1,150,845	4.2
EXPENDITURES							
City Council	119,100	133,955	143,860	126,991	157,179	13,319	9.3
City Manager	776,102	1,479,765	1,159,308	1,218,233	1,239,527	80,219	6.9
Community Development	464,621	464,044	508,172	454,067	506,240	(1,932)	(0.4)
Community Relations	338,479	406,918	432,258	457,691	460,025	27,767	6.4
Finance	737,680	740,131	786,496	767,150	796,764	10,268	1.3
Fire	3,846,634	3,959,986	3,914,386	3,985,793	4,091,098	176,712	4.5
Human Resources	311,080	302,615	338,198	355,580	270,211	(67,987)	(20.1)
Legal	101,893	96,266	123,913	123,425	125,492	1,579	1.3
Other	1,104,899	1,524,825	1,996,259	1,950,702	1,930,587	(65,672)	(3.3)
Parks and Recreation	3,309,796	3,333,298	3,314,973	3,376,984	3,506,007	191,034	5.8
Police	6,342,102	6,454,674	6,503,677	6,482,146	7,007,941	504,264	7.8
Public Works	3,018,047	2,954,356	2,945,213	2,882,908	3,125,580	180,367	6.1
Total Expenditures	20,470,433	21,850,833	22,166,713	22,181,670	23,216,651	1,049,938	4.7
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,006,050	5,841,378	5,539,223	5,277,148	5,640,130	100,907	1.8
OTHER FINANCING SOURCES (USES)							
Insurance Recoveries	-	273,766	-	-	-	-	0.0
Sale of Capital Assets	-	15,140	-	-	-	-	0.0
Transfer from Electric Fund	1,646,426	1,646,675	1,622,000	1,764,537	1,715,000	93,000	5.7
Transfer from Waterworks Fund	-	500,285	505,000	520,615	540,000	35,000	6.9
Transfer from Demolition Landfill Fund	-	-	-	301,838	-	-	100.0
Transfer from Water Fund	200,000	-	-	-	-	-	0.0
Transfer from Sewer Fund	283,809	-	-	-	-	-	0.0
Transfer from General Purpose School Fund	125,000	125,000	125,000	125,000	-	(125,000)	(100.0)
Transfer from Transportation Grant Fund	40,681	83,155	32,250	76,600	76,046	43,796	135.8
Transfer to General Purpose School Fund	(3,914,000)	(3,979,755)	(4,091,188)	(4,091,188)	(4,159,102)	(67,914)	1.7

GENERAL FUND SUMMARY

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014	Budget 14 vs 13	% Change
<u>OTHER FINANCING SOURCES (USES)</u>							
<u>(CONTINUED)</u>							
Transfer to General Purpose							
School Fund for Capital	(250,000)	(250,000)	(437,500)	(250,000)	(437,500)	-	0.0
Transfer to School Capital Projects Fund	-	(5,436)	-	(10,836)	-	-	0.0
Transfer to Capital Equipment Fund	(491,025)	(730,900)	(572,000)	(753,871)	(963,525)	(391,525)	68.4
Transfer to Capital Facilities Fund	(320,000)	(161,498)	(525,000)	(496,425)	(262,800)	262,200	(49.9)
Transfer to Debt Service Fund	(2,350,188)	(2,328,679)	(2,344,822)	(2,302,586)	(2,412,250)	(67,428)	2.9
Transfer to Demolition Landfill Fund	(450,000)	(175,000)	(250,000)	(310,000)	-	250,000	(100.0)
Transfer to Drug Fund	(8,257)	(7,839)	(6,000)	(5,700)	(6,000)	-	0.0
Transfer to Employee Insurance Fund	(24,471)	-	-	-	-	-	0.0
Transfer to Grant Fund	(13,220)	(13,948)	(27,199)	(55,372)	(53,121)	(25,922)	95.3
Transfer to Solid Waste Fund	(27,000)	(84,000)	(85,000)	(85,000)	-	85,000	(100.0)
Transfer to State Street Aid Fund	(126,836)	(131,776)	(123,649)	(130,530)	(247,296)	(123,647)	100.0
Transfer to Transportation Grant Fund	(192,810)	(161,282)	(175,575)	(162,978)	(182,855)	(7,280)	4.1
Transfer to Viking Hall Fund	(95,000)	(135,000)	(100,000)	(125,000)	(125,000)	(25,000)	25.0
Total Other Financing Sources (Uses)	(5,966,891)	(5,521,092)	(6,453,683)	(5,990,896)	(6,518,403)	(64,720)	(1.0)
Net Change in Fund Balance	1,039,159	320,286	(914,460)	(713,748)	(878,273)	36,187	(4.0)
FUND BALANCE (BEGINNING)	12,922,506	13,961,665	13,581,848	14,281,951	13,568,203	(13,645)	(0.1)
FUND BALANCE (ENDING)	13,961,665	14,281,951	12,667,388	13,568,203	12,689,930	22,542	0.2
TOTAL EXPENDITURES AND NET TRANSFERS	26,437,324	27,371,925	28,620,396	28,172,566	29,735,054	1,114,658	3.9

GENERAL FUND REVENUE SUMMARY

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014	Budget 14 vs 13	% Change
<u>TAXES</u>							
Real & Pers. Property Taxes	13,172,045	13,578,068	13,209,144	13,345,027	13,940,801	731,657	5.5
Public Utilities	365,135	330,375	330,375	322,958	340,654	10,279	3.1
Delinquent Taxes	592,655	590,743	350,000	400,000	500,000	150,000	42.9
Int & Penalty Prop. Taxes	310,891	294,024	200,000	225,000	250,000	50,000	25.0
Payments-in-Lieu - BVUA	624	624	624	624	624	-	0.0
Payments-in-Lieu - BTHRA	42,957	45,767	46,000	52,582	52,582	6,582	14.3
Payments-in-Lieu - Other	27,598	26,579	26,589	26,599	30	(26,559)	(99.9)
Local Sales Tax	4,479,940	4,841,704	5,200,000	5,164,116	5,325,000	125,000	2.4
Wholesale Beer Tax	638,420	656,965	645,000	700,000	735,000	90,000	14.0
Whsle Liquor Inspection	134,510	138,989	140,000	148,000	155,000	15,000	10.7
Minimum Business Tax	511,753	586,252	530,000	590,000	600,000	70,000	13.2
Interest & Penalty on Business	2,743	51	2,300	400	400	(1,900)	(82.6)
Gas Franchise Tax	294,485	279,849	280,000	243,205	280,000	-	0.0
CATV Franchise	330,346	341,948	335,000	340,000	340,000	5,000	1.5
Hotel/Motel Tax	394,732	361,031	375,000	375,000	375,000	-	0.0
City Litigation Tax	-	-	-	-	45,000	45,000	100.0
TOTAL LOCAL TAXES	21,298,834	22,072,969	21,670,032	21,933,511	22,940,091	1,270,059	5.9
<u>LICENSES AND PERMITS</u>							
Beer Permit Fees	19,253	24,440	20,000	20,000	20,000	-	0.0
Building Permits	95,678	256,385	300,000	150,000	225,000	(75,000)	(25.0)
Campground Permits	8,200	7,700	8,500	8,000	8,000	(500)	(5.9)
Electrical Permits	5,769	4,570	10,000	12,500	30,000	20,000	200.0
Plumbing Permits	4,785	8,146	8,000	18,000	23,000	15,000	187.5
Mechanical Permits	6,050	7,803	8,000	15,000	28,000	20,000	250.0
Other Permits	10,642	11,941	11,885	13,810	18,035	6,150	51.7
TOTAL LICENSES & PERMITS	150,377	320,985	366,385	237,310	352,035	(14,350)	(3.9)
<u>INTERGOVERNMENTAL</u>							
TVA In-Lieu Payments	291,356	312,065	315,000	312,100	315,000	-	0.0
State Sales Tax	1,701,866	1,811,334	1,990,000	1,821,800	1,890,000	(100,000)	(5.0)
State Income Tax	370,662	383,361	432,500	385,000	385,000	(47,500)	(11.0)
State Beer/Mixed Drink Tax	117,694	125,986	106,900	125,000	130,000	23,100	21.6
State Excise Tax	38,996	32,489	33,800	33,000	38,000	4,200	12.4
State Gas & Motor Fuel Tax	54,882	54,804	56,800	54,800	54,800	(2,000)	(3.5)
State Highway Maintenance	94,514	54,789	125,000	125,000	125,000	-	0.0
Telecommunications Tax	1,658	1,658	2,000	1,700	1,700	(300)	(15.0)
Police Supplement Grant	39,000	37,800	39,000	39,000	39,000	-	0.0
Fire Grants	119,118	67,821	22,460	-	-	(22,460)	(100.0)
Fire Supplement Grant	34,200	34,200	34,200	34,200	34,200	-	0.0
Other Grants	115,725	2,000	2,500	2,548	2,500	-	0.0

GENERAL FUND REVENUE SUMMARY

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014	Budget 14 vs 13	% Change
Sullivan Co. Park Grant	25,000	50,000	25,000	12,500	25,000	-	0.0
Sullivan Co. Fire Dept.	116,408	242,816	116,408	126,408	126,408	10,000	8.6
Farmers' Market Contributions	11,500	8,135	11,600	25,635	7,000	(4,600)	(39.7)
E911 Contract Fees	165,866	180,476	181,856	181,856	195,915	14,059	7.7
TOTAL INTERGOVERNMENTAL	3,298,445	3,399,734	3,495,024	3,280,547	3,369,523	(125,501)	(3.6)
<u>CHARGE FOR SERVICES</u>							
Ambulance Services	717,885	757,421	780,000	760,000	760,000	(20,000)	(2.6)
Accident Reports	2,699	2,561	2,500	2,500	2,500	-	0.0
Alcohol Education Class	1,050	1,150	1,000	500	1,000	-	0.0
Attorney Fees - Clerk and Master	26,186	23,754	15,000	17,000	22,000	7,000	46.7
Class Reimbursements	5,584	5,060	5,000	6,000	6,000	1,000	20.0
Community Development Fees	3,805	2,205	3,500	2,500	5,000	1,500	42.9
Concessions	56,464	46,263	67,000	40,200	42,000	(25,000)	(37.3)
Demolition and Lawn Mowing Fees	871	2,990	3,000	4,000	5,000	2,000	66.7
Downtown Center	11,401	20,417	20,000	15,000	15,000	(5,000)	(25.0)
Fingerprinting Charges	1,675	1,800	2,000	2,000	2,000	-	0.0
Fire Personnel Charges	7,487	3,897	2,000	4,000	4,000	2,000	100.0
Nature Center Camp Fees	4,195	3,810	4,000	4,000	4,000	-	0.0
Other	4,390	9,922	4,125	5,895	5,875	1,750	42.4
Other Recreation Fees	26,716	52,231	40,000	45,000	45,000	5,000	12.5
Maintenance Contract for Viking Hall	80,000	80,000	90,000	90,000	90,000	-	0.0
Plan Review Fees	8,800	7,835	10,000	12,500	18,500	8,500	85.0
Police Security Charges	15,663	15,313	15,000	15,000	15,000	-	0.0
Recording Fee - Business Tax	115	155	130	100	100	(30)	(23.1)
Senior Trip Reimbursements	-	-	-	70,000	70,000	70,000	100.0
Steele Creek Golf Course	32,050	36,765	32,800	33,500	33,500	700	2.1
Traffic School and Admin. Fees	52,225	50,415	47,000	43,000	47,000	-	0.0
TOTAL CHARGE FOR SERVICES	1,059,261	1,123,964	1,144,055	1,172,695	1,193,475	49,420	4.3
<u>REVENUE FROM USE OF FACILITIES</u>							
Farmers' Market	2,912	2,600	2,500	1,500	1,500	(1,000)	(40.0)
Leased Parking	-	5,167	4,500	5,167	5,167	667	100.0
Other	620	8,520	6,150	10,150	10,150	4,000	65.0
Parking Lot Fees	6,365	5,460	5,460	5,460	5,460	-	0.0
Pool Recreation Fees	42,372	43,891	35,000	38,000	38,000	3,000	8.6
Slater Guest Fee	-	-	-	-	163,200	163,200	100.0
Shelby Square Rentals	138,445	-	-	-	-	-	0.0
Slater Center Room Rentals	-	-	5,000	-	5,000	-	0.0

GENERAL FUND REVENUE SUMMARY

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014	Budget 14 vs 13	% Change
Steele Creek Park Fees	76,835	89,278	95,000	90,000	90,000	(5,000)	(5.3)
Steele Creek Golf Course	141,567	193,908	187,000	185,000	185,000	(2,000)	(1.1)
Whitetop Park Recreation Fees	9,390	4,695	8,000	15,000	15,000	7,000	87.5
TOTAL REVENUE FROM USE OF FACILITIES	418,506	353,519	348,610	350,277	518,477	169,867	48.7
<u>FINES & FORFEITURES</u>							
Fines & Forfeitures	160,428	159,553	157,000	160,000	160,000	3,000	1.9
Court Costs	190,333	193,932	185,000	185,000	185,000	-	0.0
Other	33,480	32,759	36,330	24,850	24,850	(11,480)	(31.6)
Juvenile Court Costs	15,970	16,234	4,000	14,078	14,630	10,630	265.8
TOTAL FINES & FORFEITURES	400,211	402,478	382,330	383,928	384,480	2,150	0.6
<u>INVESTMENT EARNINGS</u>							
Investment Earnings	21,428	11,408	20,000	20,000	24,000	4,000	20.0
TOTAL INVESTMENT EARNINGS	21,428	11,408	20,000	20,000	24,000	4,000	20.0
<u>OTHER REVENUE</u>							
Sale of Municipal/Industrial Prop.	8,523	15,140	10,000	18,500	20,000	10,000	100.0
Miscellaneous	256,513	280,921	269,500	62,050	54,700	(214,800)	(79.7)
TOTAL OTHER REVENUE	265,036	296,061	279,500	80,550	74,700	(204,800)	(73.3)
<u>SALE OF PROPERTY HELD FOR RESALE</u>							
Sale of Resale Property	564,385	-	-	-	-	-	0.0
TOTAL SALE OF PROPERTY HELD FOR RESALE	564,385	0	0	0	0	0	0.0
TOTAL REVENUES	27,476,483	27,981,118	27,705,936	27,458,818	28,856,781	1,150,845	4.2

GENERAL FUND REVENUE SUMMARY

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014	Budget 14 vs 13	%
							Change
<u>OTHER FINANCING SOURCES</u>							
Payments-in-Lieu - Electric Segment	1,549,794	1,550,043	1,526,570	1,652,870	1,600,000	73,430	4.8
Payments-in-Lieu - Cable Segment	35,779	35,779	32,583	63,608	65,000	32,417	99.5
Payments-in-Lieu - Phone Segment	60,853	60,853	62,847	48,059	50,000	(12,847)	(20.4)
Payments-in-Lieu - Waterworks Fund	-	-	505,000	520,615	540,000	35,000	6.9
Payments-in-Lieu - Water Fund	200,000	235,758	-	-	-	-	0.0
Payments-in-Lieu - Sewer Fund	283,809	264,527	-	-	-	-	0.0
Transfer from General Purpose School Fund	125,000	125,000	125,000	125,000	-	(125,000)	(100.0)
Transfer from Transportation Grant Fund	40,681	83,155	32,250	76,600	76,046	43,796	135.8
TOTAL OTHER FINANCING SOURCES	<u>2,295,916</u>	<u>2,355,115</u>	<u>2,284,250</u>	<u>2,486,752</u>	<u>2,331,046</u>	<u>46,796</u>	<u>2.0</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>29,772,399</u>	<u>30,336,233</u>	<u>29,990,186</u>	<u>29,945,570</u>	<u>31,187,827</u>	<u>1,197,641</u>	<u>4.0</u>

GENERAL PURPOSE SCHOOL FUND SUMMARY

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014	Budget 14 vs 13	% Change
REVENUES							
Taxes	13,290,528	13,542,195	13,602,065	13,959,065	14,291,384	689,319	5.1
Licenses and Permits	2,265	2,163	2,000	2,000	2,000	-	0.0
Intergovernmental	14,493,755	14,778,456	15,132,618	15,132,618	15,417,955	285,337	1.9
Charges for Services	273,103	251,735	279,600	279,600	265,600	(14,000)	(5.0)
Revenue from Use of Facilities	2,400	2,400	2,400	2,400	2,400	-	0.0
Investment Earnings	12,004	10,012	12,000	12,000	12,000	-	0.0
Other	332,201	368,141	502,963	532,963	862,124	359,161	71.4
Total Revenues	28,406,256	28,955,102	29,533,646	29,920,646	30,853,463	1,319,817	4.5
EXPENDITURES							
Regular Education	15,521,226	15,433,343	16,260,130	16,110,913	17,034,860	774,730	4.8
Alternate School	130,241	135,345	209,556	209,556	218,249	8,693	4.1
Special Education	1,887,025	1,971,337	2,123,338	2,130,330	2,119,798	(3,540)	(0.2)
Vocational Education	981,796	963,618	1,007,496	1,007,496	1,009,534	2,038	0.2
Student Body	3,830	4,455	5,000	5,000	5,000	-	0.0
Total Direction Instruction	18,524,118	18,508,098	19,605,520	19,463,295	20,387,441	781,921	4.0
Attendance	167,723	175,691	131,420	176,116	200,597	69,177	52.6
Health Services	247,576	263,356	372,885	340,089	300,901	(71,984)	(19.3)
Other Student	771,889	253,557	807,347	819,000	881,990	74,643	9.2
Regular Education	2,925,234	2,695,769	2,596,107	2,945,990	2,602,681	6,574	0.3
Special Education	175,805	179,462	186,164	161,984	168,832	(17,332)	(9.3)
Vocational Education	59,719	11,872	7,624	7,624	7,582	(42)	(0.6)
Total Instructional Support	4,347,946	3,579,707	4,101,547	4,450,803	4,162,583	61,036	1.5
Board of Education	526,242	520,163	576,134	576,134	582,634	6,500	1.1
Director of Schools	303,693	313,232	317,893	326,893	337,463	19,570	6.2
Office of the Principal	2,232,163	2,668,384	2,857,401	2,892,719	2,910,926	53,525	1.9
Fiscal Services	376,922	374,793	383,375	383,375	414,045	30,670	8.0
Human Resources	-	-	-	162,782	169,489	169,489	0.0
Total Administration	3,439,020	3,876,572	4,134,803	4,341,903	4,414,557	279,754	6.8
Operation of Plant	2,092,131	1,989,456	2,002,254	1,996,300	1,978,923	(23,331)	(1.2)
Maintenance of Plant	1,123,394	1,147,936	1,119,193	1,259,193	1,244,015	124,822	11.2
Total Operation and Maintenance	3,215,525	3,137,392	3,121,447	3,255,493	3,222,938	101,491	3.3
Central and Other Expenses	-	-	162,782	-	-	(162,782)	(100.0)
Transportation	791,464	835,334	879,573	879,573	905,825	26,252	3.0

GENERAL PURPOSE SCHOOL FUND SUMMARY

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014	Budget 14 vs 13	% Change
School Nutrition	153,705	54,029	55,024	55,024	91,945	36,921	67.1
Community Services	5,014	175,294	259,953	234,558	234,558	(25,395)	(9.8)
Early Childhood	403,258	432,916	437,747	437,747	440,256	2,509	0.6
Noncapitalized Improvements and Other	49,804	23,765	-	-	-	-	0.0
Capital Outlay	425,753	415,894	1,100,000	1,617,000	1,955,000	855,000	77.7
Total Expenditures	31,355,607	31,039,001	33,858,396	34,735,396	35,815,103	1,956,707	5.8
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,949,351)	(2,083,899)	(4,324,750)	(4,814,750)	(4,961,640)	(636,890)	(14.7)
<u>OTHER FINANCING SOURCES (USES)</u>							
Insurance Recoveries	10,606	30,432	-	-	-	-	0.0
Sale of Assets	12,839	4,296	10,000	-	-	(10,000)	(100.0)
Transfer from General for Capital	250,000	250,000	437,500	437,500	437,500	-	0.0
Transfer from General for Operations	3,914,000	3,979,755	4,091,188	4,091,188	4,159,102	67,914	1.7
Transfer to General Fund	(125,000)	(125,000)	(125,000)	(125,000)	-	125,000	(100.0)
Transfer to Debt Service Fund	-	(336,606)	(773,634)	(773,634)	(777,721)	(4,087)	0.5
Transfer to Capital Projects Facilities Fund	-	(362,747)	-	-	-	-	0.0
Transfer to School Capital Projects Fund	(26,236)	(78,280)	-	-	-	-	0.0
Total Other Financing Sources (Uses)	4,036,209	3,361,850	3,640,054	3,630,054	3,818,881	188,827	5.2
Net Change in Fund Balance	1,086,858	1,277,951	(684,696)	(1,184,696)	(1,142,759)	(458,063)	(66.9)
FUND BALANCE (BEGINNING)	8,159,553	9,246,411	9,303,251	10,524,362	9,339,666	36,415	0.4
FUND BALANCE (ENDING)	9,246,411	10,524,362	8,618,555	9,339,666	8,196,907	(421,648)	(4.9)

CHAPTER 420 FUND SUMMARY

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>	<u>Budget 14 vs 13</u>	<u>% Change</u>
<u>REVENUES</u>							
Investment Earnings	0	0	0	2,000	11,303	11,303	100.0
<u>EXPENDITURES</u>							
Economic Development	-	-	-	9,000,000	16,000,000	16,000,000	100.0
Total Expenditures	0	0	0	9,000,000	16,000,000	16,000,000	100.0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	(8,998,000)	(15,988,697)	(15,988,697)	100.0
<u>OTHER FINANCING SOURCES (USES)</u>							
Series 2013D GO Bonds	-	-	-	-	17,350,000	17,350,000	100.0
Series 2013D GO Bonds Issue Costs	-	-	-	-	(455,000)	(455,000)	100.0
Series 2013A GO Bonds	-	-	-	9,800,000	-	-	0.0
Series 2013A GO Bonds Premium	-	-	-	88,324	-	-	0.0
Series 2013A GO Bonds Issue Costs	-	-	-	(258,785)	-	-	0.0
Transfer to Debt Service Fund	-	-	-	-	(825,517)	(825,517)	100.0
Total Other Financing Sources (Uses)	0	0	0	9,629,539	16,069,483	16,069,483	100.0
Net Change in Fund Balance	-	-	-	631,539	80,786	80,786	100.0
FUND BALANCE (BEGINNING)	-	-	-	-	631,539	-	0.0
FUND BALANCE (ENDING)	0	0	0	631,539	712,325	712,325	100.0

COMMUNITY DEVELOPMENT GRANT FUND SUMMARY

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>	<u>Budget 14 vs 13</u>	<u>% Change</u>
<u>REVENUES</u>							
Community Development							
Block Grant Entitlement	-	-	156,456	144,456	148,476	(7,980)	(5.1)
CDBG Prior Years Entitlement	283,212	195,558	25,000	2,134	116,637	91,637	366.5
Emergency Shelter Grant	40,202	40,485	40,485	15,300	60,000	19,515	48.2
Program Income	33,904	12,048	12,000	143,285	12,000	-	0.0
Total Revenues	357,318	248,091	233,941	305,175	337,113	103,172	44.1
<u>EXPENDITURES</u>							
Housing Rehabilitation	134,460	92,800	102,956	60,000	178,919	75,963	73.8
Other Programs	141,507	74,724	59,500	62,964	199,785	140,285	235.8
Administration	41,149	40,082	31,000	35,626	29,694	(1,306)	(4.2)
Emergency Shelter Grant	40,202	40,485	40,485	15,300	60,000	19,515	48.2
Total Expenditures	357,318	248,091	233,941	173,890	468,398	234,457	100.2
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	-	-	-	131,285	(131,285)	(131,285)	(100.0)
FUND BALANCE (BEGINNING)	-	-	-	-	131,285	131,285	100.0
FUND BALANCE (ENDING)	0	0	0	131,285	0	0	0.0

DRUG FUND SUMMARY

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>	<u>Budget 14 vs 13</u>	<u>% Change</u>
<u>REVENUES</u>							
Fines & Forfeitures	6,957	7,838	6,000	5,700	6,000	-	0.0
Restitution & Seizures	40,268	25,603	20,000	15,500	15,000	(5,000)	(25.0)
Federally Forfeited Funds	2,284	620	-	31,911	650	650	100.0
Miscellaneous	6,104	2,241	5,000	200	5,000	-	0.0
Investment Earnings	29	24	25	20	19	(6)	(24.0)
Total Revenues	55,642	36,326	31,025	53,331	26,669	(4,356)	(14.0)
<u>EXPENDITURES</u>							
Personnel	2,518	2,514	2,498	2,498	2,498	-	0.0
Operating	32,057	37,429	84,548	40,308	50,761	(33,787)	(40.0)
Other	9,333	9,333	9,333	9,800	9,800	467	5.0
Federally Forfeited	-	9,503	9,503	9,880	32,561	23,058	242.6
State Forfeited	-	-	-	4,486	-	-	0.0
Capital Outlay	-	2,653	10,000	7,000	10,000	-	0.0
Total Expenditures	43,908	61,432	115,882	73,972	105,620	(10,262)	(8.9)
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,734	(25,106)	(84,857)	(20,641)	(78,951)	5,906	7.0
<u>OTHER FINANCING SOURCES (USES)</u>							
Transfer from General Fund	8,257	7,839	6,000	5,700	6,000	-	0.0
Total Other Financing Sources (Uses)	8,257	7,839	6,000	5,700	6,000	-	0.0
Net Change in Fund Balance	19,991	(17,267)	(78,857)	(14,941)	(72,951)	5,906	7.5
FUND BALANCE (BEGINNING)	85,168	105,159	78,857	87,892	72,951	(5,906)	(7.5)
FUND BALANCE (ENDING)	105,159	87,892	0	72,951	0	0	0.0

GRANT FUND SUMMARY

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014	Budget 14 vs 13	% Change
<u>REVENUES</u>							
<u>Federal:</u>							
BZPP	24,728	171,472	196,200	195,989	-	(196,200)	(100.0)
Bulletproof Vest	4,207	4,155	7,500	3,080	5,950	(1,550)	(20.7)
COPS	44,797	47,116	-	17,621	-	-	0.0
Farmers' Market	1,230	-	-	-	-	-	0.0
FEMA Equipment	-	-	-	-	35,460	35,460	100.0
Homeland Security	-	8,583	-	266,400	40,000	40,000	100.0
JAG - Firing Range	13,500	-	-	-	-	-	0.0
JAG - Local	134	-	-	-	-	-	0.0
Stimulus Funding	10,853	-	-	-	-	-	0.0
<u>Federal-thru-State and State:</u>							
Farmers' Market	9,816	5,000	10,000	5,000	5,000	(5,000)	(50.0)
Highway Safety	-	33,461	17,000	27,490	30,592	13,592	80.0
Juvenile Accountability - Youth	-	1,737	-	-	-	-	0.0
Roadway Median Landscaping	-	-	-	-	67,000	67,000	100.0
Safe Routes to School	-	-	-	8,000	8,000	8,000	100.0
STOP	42,435	25,095	31,654	31,655	29,926	(1,728)	(5.5)
<u>Other:</u>							
BTHRA Officer	50,000	50,000	50,000	50,000	50,000	-	0.0
Juvenile Court	2,781	-	-	3,000	3,000	3,000	100.0
Senior Center	48,420	55,741	57,632	68,736	57,636	4	0.0
Total Revenues	252,901	402,360	369,986	676,971	332,564	(37,422)	(10.1)
<u>EXPENDITURES</u>							
<u>City Manager</u>							
Safe Routes to School	-	-	-	8,000	8,000	8,000	100.0
<u>Community Relations:</u>							
Farmers' Market	1,230	-	-	-	-	-	0.0
<u>Finance:</u>							
Juvenile Court	2,781	1,737	-	3,000	3,000	3,000	100.0
<u>Fire:</u>							
Homeland Security Training	-	6,980	-	-	5,000	5,000	100.0
FLCMA Equipment	-	-	-	299,035	39,400	39,400	100.0
<u>Parks and Recreation:</u>							
Farmers' Market	9,816	5,000	10,000	5,000	5,000	(5,000)	(50.0)
Senior Center	48,420	55,741	57,632	68,736	57,636	4	0.0

GRANT FUND SUMMARY

	<u>Actual</u> <u>FY 2011</u>	<u>Actual</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Projected</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>14 vs 13</u>	<u>%</u> <u>Change</u>
<u>Police:</u>							
BTHRA Officer	52,971	55,089	59,148	59,105	61,256	2,108	3.6
BZPP	24,728	171,472	196,200	195,989	-	(196,200)	(100.0)
Bulletproof Vest	8,415	8,310	15,000	6,160	11,900	(3,100)	(20.7)
COPS	44,797	47,115	-	17,621	-	-	0.0
Highway Safety	-	33,461	17,000	27,490	30,592	13,592	80.0
Homeland Security Equipment	-	-	-	-	40,000	40,000	100.0
Homeland Security Training	-	1,603	-	-	-	-	0.0
JAG - Firing Range	13,609	-	-	-	-	-	0.0
JAG - Local	134	-	-	-	-	-	0.0
Stimulus	10,861	-	-	-	-	-	0.0
STOP	48,359	29,800	42,205	42,207	39,901	(2,304)	(5.5)
<u>Public Works:</u>							
Roadway Median Landscaping	-	-	-	-	84,000	84,000	100.0
Total Expenditures	266,121	416,308	397,185	732,343	385,685	(11,500)	(2.9)
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	(13,220)	(13,948)	(27,199)	(55,372)	(53,121)	(25,922)	95.3
<u>OTHER FINANCING SOURCES (USES)</u>							
Transfer from General Fund	13,220	13,948	27,199	55,372	53,121	25,922	95.3
Total Other Financing Sources (Uses)	13,220	13,948	27,199	55,372	53,121	25,922	95.3
Net Change in Fund Balance	-	-	-	-	-	-	0.0
FUND BALANCE (BEGINNING)	-	-	-	-	-	-	0.0
FUND BALANCE (ENDING)	0	0	0	0	0	0	0.0

HOME CONSORTIUM FUND

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>	<u>Budget 14 vs 13</u>	<u>% Change</u>
<u>REVENUES</u>							
Department of Housing and Urban Development	931,844	1,648,550	861,721	232,630	818,996	(42,725)	(5.0)
Prior Year Entitlement	-	-	1,022,057	696,703	629,091	(392,966)	(38.4)
Program Income	27,695	39,427	40,000	40,000	40,000	-	0.0
Total Revenues	959,539	1,687,977	1,923,778	969,333	1,488,087	(435,691)	(22.6)
<u>EXPENDITURES</u>							
Other Programs	959,539	1,687,977	1,923,778	969,333	1,488,087	(435,691)	(22.6)
Total Expenditures	959,539	1,687,977	1,923,778	969,333	1,488,087	(435,691)	(22.6)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-	-	0.0
FUND BALANCE (BEGINNING)	-	-	-	-	-	-	0.0
FUND BALANCE (ENDING)	0	0	0	0	0	0	0.0

SCHOOL FEDERAL PROJECTS FUND SUMMARY

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>	<u>Budget 14 vs 13</u>	<u>% Change</u>
<u>REVENUES</u>							
Intergovernmental	2,473,534	2,749,674	2,410,225	2,711,291	2,718,825	308,600	12.8
Total Revenues	2,473,534	2,749,674	2,410,225	2,711,291	2,718,825	308,600	12.8
<u>EXPENDITURES</u>							
Regular Education	969,926	860,650	841,440	1,186,603	1,177,841	336,401	40.0
Alternate School	61,584	67,164	-	-	-	-	0.0
Special Education	999,661	884,178	914,442	834,371	802,426	(112,016)	(12.2)
Vocational Education	25,323	24,383	49,690	51,190	45,945	(3,745)	(7.5)
Total Direct Instruction	2,056,494	1,836,375	1,805,572	2,072,164	2,026,212	220,640	12.2
Health Services	27,331	14,169	36,500	51,500	51,500	15,000	41.1
Other Student	126,015	633,040	157,233	179,974	155,127	(2,106)	(1.3)
Regular Education	178,454	203,632	377,652	331,765	411,986	34,334	9.1
Alternate School	19,042	-	-	-	-	-	0.0
Special Education	2,456	16,750	16,500	18,588	16,500	-	0.0
Vocational Education	948	1,538	2,500	1,800	2,000	(500)	(20.0)
Total Instructional Support	354,246	869,129	590,385	583,627	637,113	46,728	7.9
Transportation	-	-	14,268	500	500	(13,768)	(96.5)
Community Services	-	-	-	55,000	55,000	55,000	100.0
Capital Outlay	62,794	44,170	-	-	-	-	0.0
Total Other	62,794	44,170	14,268	55,500	55,500	41,232	289.0
Total Expenditures	2,473,534	2,749,674	2,410,225	2,711,291	2,718,825	308,600	12.8
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-	-	0.0
FUND BALANCE (BEGINNING)	-	-	-	-	-	-	0.0
FUND BALANCE (ENDING)	0	0	0	0	0	0	0.0

SCHOOL NUTRITION FUND SUMMARY

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014	Budget 14 vs 13	% Change
<u>REVENUES</u>							
Intergovernmental	1,207,203	1,148,012	1,296,000	1,296,000	1,298,000	2,000	0.2
Charges for Services	705,569	719,465	741,000	741,000	670,500	(70,500)	(9.5)
Investment Earnings	9,430	3,741	-	-	-	-	0.0
Other	6,701	5,845	3,000	3,000	3,000	-	0.0
Total Revenues	1,928,903	1,877,063	2,040,000	2,040,000	1,971,500	(68,500)	(3.4)
<u>EXPENDITURES</u>							
School Food Service	1,833,310	1,861,723	2,260,000	2,169,500	2,047,400	(212,600)	(9.4)
Capital Outlay	-	48,318	-	90,500	100,100	100,100	100.0
Total Expenditures	1,833,310	1,910,041	2,260,000	2,260,000	2,147,500	(112,500)	(5.0)
Excess (Deficiency) of Revenues Over (Under) Expenditures	95,593	(32,978)	(220,000)	(220,000)	(176,000)	44,000	(20.0)
FUND BALANCE (BEGINNING)	1,151,641	1,252,547	1,252,547	1,195,385	975,385	(277,162)	(22.1)
Prior Period Adjustment	5,313	(24,184)	-	-	-	-	0.0
FUND BALANCE (ENDING)	1,252,547	1,195,385	1,032,547	975,385	799,385	(233,162)	(22.6)

SOLID WASTE FUND SUMMARY

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014	Budget 14 vs 13	% Change
<u>REVENUES</u>							
Residential Refuse Service	1,357,379	1,425,409	1,419,400	1,418,334	1,645,063	225,663	15.9
Commercial Refuse Service	94,511	86,120	94,000	89,266	116,271	22,271	23.7
Other	106,995	34,244	27,000	27,727	27,500	500	1.9
Total Revenues	1,558,885	1,545,773	1,540,400	1,535,327	1,788,834	248,434	16.1
<u>EXPENDITURES</u>							
Refuse Collection	776,723	839,175	798,719	782,501	845,307	46,588	5.8
Brush and Bulk Collection	807,599	783,504	828,136	807,274	864,718	36,582	4.4
Total Expenditures	1,584,322	1,622,679	1,626,855	1,589,775	1,710,025	83,170	5.1
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,437)	(76,906)	(86,455)	(54,448)	78,809	165,264	(191.2)
<u>OTHER FINANCING SOURCES (USES)</u>							
Transfer from General Fund	27,000	84,000	85,000	85,000	-	(85,000)	(100.0)
Transfer to Capital Equipment Fund	-	-	-	-	(70,000)	(70,000)	100.0
Total Other Financing Sources (Uses)	27,000	84,000	85,000	85,000	(70,000)	(155,000)	(182.4)
Net Change in Fund Balance	1,563	7,094	(1,455)	30,552	8,809	10,264	(705.4)
FUND BALANCE (BEGINNING)	(1,278)	285	2,730	7,379	37,931	35,201	1289.4
FUND BALANCE (ENDING)	285	7,379	1,275	37,931	46,740	45,465	3565.9
AMOUNT SUBSIDIZED BY GENERAL FUND:							
Transfer per Above from General Fund	27,000	84,000	85,000	85,000	-	(85,000)	(100.0)
Transfer per Above to Capital Equipment Fund	-	-	-	-	(70,000)	(70,000)	100.0
Equipment in Capital Equipment Fund	99,173	216,462	110,000	112,500	220,000	110,000	100.0
TOTAL GENERAL FUND SUBSIDY	126,173	300,462	195,000	197,500	150,000	(45,000)	(23.1)

STATE STREET AID FUND SUMMARY

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>	<u>Budget 14 vs 13</u>	<u>% Change</u>
<u>REVENUES</u>							
Motor Fuel Tax	77,235	76,320	77,000	77,000	77,000	-	0.0
State Shared Gasoline Tax	619,878	615,919	618,000	618,000	618,000	-	0.0
Investment Earnings	608	568	500	150	300	(200)	(40.0)
Other	2,654	270	-	-	-	-	0.0
Total Revenues	700,375	693,077	695,500	695,150	695,300	(200)	(0.0)
<u>EXPENDITURES</u>							
Sidewalk Maintenance	67,128	60,173	25,000	25,000	25,000	-	0.0
Resurfacing	542,758	514,897	550,000	550,000	673,647	123,647	22.5
Signage	-	224	3,000	3,000	3,000	-	0.0
Pavement Markings	16,433	31,753	15,000	14,030	15,000	-	0.0
Guardrails	-	6,154	25,000	25,000	25,000	-	0.0
Other Costs	250,000	250,000	250,000	250,000	250,000	-	0.0
Total Expenditures	876,319	863,201	868,000	867,030	991,647	123,647	14.2
Excess (Deficiency) of Revenues Over (Under) Expenditures	(175,944)	(170,124)	(172,500)	(171,880)	(296,347)	(123,847)	71.8
<u>OTHER FINANCING SOURCES (USES)</u>							
Transfer from General Fund	126,836	131,776	123,649	130,530	247,296	123,647	100.0
Net Change in Fund Balance	(49,108)	(38,348)	(48,851)	(41,350)	(49,051)	(200)	(0.4)
FUND BALANCE (BEGINNING)	394,512	345,404	340,433	307,056	265,706	(74,727)	(22.0)
FUND BALANCE (ENDING)	345,404	307,056	291,582	265,706	216,655	(74,927)	(25.7)

TRANSPORTATION GRANT FUND SUMMARY

	<u>Actual</u> <u>FY 2011</u>	<u>Actual</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Projected</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>14 vs 13</u>	<u>%</u> <u>Change</u>
<u>REVENUES</u>							
<u>Federal:</u>							
ADA Transit Operating	23,446	24,904	24,486	25,457	25,386	900	3.7
Job Access Transit Operating	53,739	43,276	63,294	38,167	33,360	(29,934)	(47.3)
Senior Transportation	33,288	31,609	29,324	33,936	35,150	5,826	19.9
Senior Capital	-	-	-	-	36,000	36,000	100.0
Transit Capital	41,214	-	-	-	-	-	0.0
Transit Operating	154,971	161,927	154,662	148,229	161,150	6,488	4.2
Transit Indirect Costs	30,299	54,937	21,500	49,132	48,578	27,078	125.9
Stimulus Funding	509,772	-	-	-	-	-	0.0
<u>Federal-thru-State and State:</u>							
ADA Transit Operating	11,723	12,452	12,243	12,728	12,693	450	3.7
Job Access Transit Operating	26,870	21,638	31,647	19,083	16,680	(14,967)	(47.3)
MPO - Tennessee (FTS)	130,390	105,653	137,422	102,434	122,347	(15,075)	(11.0)
MPO - Virginia (FTS)	18,124	23,467	23,614	23,614	24,000	386	1.6
MPO - State of Virginia	2,266	2,933	2,952	2,952	3,000	48	1.6
Senior Transportation	16,645	15,804	14,662	16,968	17,575	2,913	19.9
Senior - Capital	-	-	-	-	4,500	4,500	100.0
Transit Capital	4,221	-	-	-	-	-	0.0
Transit Operating	77,485	80,963	77,331	74,114	80,575	3,244	4.2
Transit Planning - Tennessee (FTS)	30,631	8,623	19,925	13,691	22,643	2,718	13.6
Transit Planning - State of Tennessee	3,829	1,078	2,491	1,711	2,831	340	13.6
Transit Indirect Costs	9,774	27,468	10,750	27,468	27,468	16,718	155.5
<u>Program Income:</u>							
Transit Fares - Job Access	2,139	2,306	2,500	2,500	2,500	-	0.0
Transit Fares - Transit	24,484	26,227	25,000	27,500	27,500	2,500	10.0
Other Income	608	750	500	2,750	3,000	2,500	500.0
Total Revenues	1,205,918	646,015	654,303	622,434	706,936	52,634	8.0
<u>EXPENDITURES</u>							
ADA Transit	46,892	49,895	48,971	50,913	50,772	1,801	3.7
Job Access Transit	109,617	89,037	129,088	78,833	69,219	(59,869)	(46.4)
MPO	241,088	172,180	226,599	187,238	228,655	2,056	0.9
Senior Transportation	66,577	63,307	58,647	67,872	70,299	11,652	19.9
Senior - Capital	-	-	-	-	45,000	45,000	100.0
Transit - Operations	334,445	372,776	334,323	323,956	349,800	15,477	4.6
Transit - Capital from Stimulus	559,428	-	-	-	-	-	0.0
Total Expenditures	1,358,047	747,195	797,628	708,812	813,745	16,117	2.0

TRANSPORTATION GRANT FUND SUMMARY

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>	<u>Budget 14 vs 13</u>	<u>% Change</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(152,129)	(101,180)	(143,325)	(86,378)	(106,809)	36,517	(25.5)
<u>OTHER FINANCING SOURCES (USES)</u>							
Insurance Recoveries	-	805	-	-	-	-	0.0
Sale of Assets	-	22,248	-	-	-	-	0.0
Transfer from General	192,810	161,282	175,575	162,978	182,855	7,280	4.1
Transfer to General Fund	(40,681)	(83,155)	(32,250)	(76,600)	(76,046)	(43,796)	135.8
Total Other Financing Sources (Uses)	<u>152,129</u>	<u>101,180</u>	<u>143,325</u>	<u>86,378</u>	<u>106,809</u>	<u>(36,517)</u>	<u>139.9</u>
Net Change in Fund Balance	-	-	-	-	-	-	0.0
FUND BALANCE (BEGINNING)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
FUND BALANCE (ENDING)	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0.0</u></u>

VIKING HALL FUND SUMMARY

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014	Budget 14 vs 13	% Change
<u>REVENUES</u>							
Ticket Sales	287,175	171,780	400,000	400,000	400,000	-	0.0
Seat Surcharge	24,822	18,786	45,000	20,000	20,000	(25,000)	(55.6)
Building Rent	4,560	13,107	6,000	8,000	6,000	-	0.0
Novelty Sales	15,519	5,409	15,000	10,000	10,000	(5,000)	(33.3)
Concession Sales	2,168	1,256	2,000	2,000	2,000	-	0.0
Parking	5,008	3,594	5,000	3,000	4,000	(1,000)	(20.0)
Miscellaneous	6,830	14,548	5,000	5,000	5,000	-	0.0
Investment Earnings	33	18	20	10	15	(5)	(25.0)
Total Revenues	346,115	228,498	478,020	448,010	447,015	(31,005)	(6.5)
<u>EXPENDITURES</u>							
Administration/Overhead	158,658	162,529	177,884	180,495	179,677	1,793	1.0
Show Related	280,301	197,335	400,000	400,000	400,000	-	0.0
Total Expenditures	438,959	359,864	577,884	580,495	579,677	1,793	0.3
Excess (Deficiency) of Revenues Over (Under) Expenditures	(92,844)	(131,366)	(99,864)	(132,485)	(132,662)	(32,798)	(32.8)
<u>OTHER FINANCING SOURCES (USES)</u>							
Transfer from General Fund	95,000	135,000	100,000	125,000	125,000	25,000	25.0
Net Change in Fund Balance	2,156	3,634	136	(7,485)	(7,662)	(7,798)	5733.8
FUND BALANCE (BEGINNING)	11,118	13,274	7,117	16,908	9,423	2,306	32.4
FUND BALANCE (ENDING)	13,274	16,908	7,253	9,423	1,761	(5,492)	(75.7)

DEBT SERVICE FUND SUMMARY

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014	Budget 14 vs 13	% Change
REVENUES							
Investment Earnings	0	0	0	0	0	0	0.0
EXPENDITURES							
General Obligation Bond Issue							
Series 2005 (Advance Refunding)	476,780	479,630	470,980	470,980	-	(470,980)	(100.0)
General Obligation Bond Issue							
Series 2007 Fairmount Elementary	315,344	315,344	315,344	315,344	1,281,000	965,656	306.2
Demolition Landfill	-	-	-	-	93,600	93,600	100.0
Total 2007 Series GO Bond	315,344	315,344	315,344	315,344	1,374,600	1,059,256	335.9
General Obligation Bond Issue							
Series 2008 Fairmount Elementary	764,135	909,370	906,122	906,122	-	(906,122)	(100.0)
Other Capital Projects	161,865	192,630	190,878	190,878	-	(190,878)	(100.0)
Total 2008 Series GO Bond	926,000	1,102,000	1,097,000	1,097,000	0	(1,097,000)	(100.0)
General Obligation Bond Issue							
Series 2008B (Refunding of 2003)	328,646	-	-	-	-	-	0.0
General Obligation Bond Issue							
Series 2009 (Refunding of VI-D-4)	231,694	252,494	242,544	242,544	237,744	(4,800)	(2.0)
General Obligation Bond Issue							
Series 2011 BOE ECM	35,482	336,606	337,806	337,806	338,606	800	0.2
Other Capital Projects	-	116,094	118,094	118,094	119,894	1,800	1.5
Total 2011 Series GO Bond	35,482	452,700	455,900	455,900	458,500	2,600	0.6
General Obligation Bond Issue							
Series 2012 Capital Equipment	-	-	845,177	3,803	83,400	(761,777)	(90.1)
General Obligation Bond Issue							
Series 2013A Chapter 420 Project	-	-	-	-	365,196	365,196	100.0
General Obligation Bond Issue							
Series 2013B (Refunding of Various)	-	-	-	-	461,041	461,041	100.0
General Obligation Bond Issue							
Series 2013D Chapter 420 Project	-	-	-	-	460,321	460,321	100.0
General Obligation Bond Issue							
Series 2013E Capital Projects and Equipment	-	-	-	-	60,000	60,000	100.0
2008 ECM State Loan	60,571	60,571	60,571	60,571	60,571	-	0.0
2010 ECM State Loan	-	28,439	435,828	338,587	439,115	3,287	0.8
Other Expenditures	1,907	2,546	25,000	3,500	15,000	(10,000)	(40.0)
Total Expenditures	2,376,424	2,693,724	3,948,344	2,988,229	4,015,488	67,144	1.7
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,376,424)	(2,693,724)	(3,948,344)	(2,988,229)	(4,015,488)	(67,144)	(1.7)

DEBT SERVICE FUND SUMMARY

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014	Budget 14 vs 13	% Change
<u>OTHER FINANCING SOURCES (USES)</u>							
Series 2013B Refunding GO Bonds Payable	-	-	-	-	9,320,000	9,320,000	100.0
Series 2013B Refunding GO Bonds Issue Costs	-	-	-	-	(167,616)	(167,616)	100.0
Deposit to Current Refunding Fund	-	-	-	-	(9,152,384)	(9,152,384)	100.0
Transfer from General Fund	2,350,188	2,328,679	2,344,822	2,302,586	2,412,250	67,428	2.9
Transfer from General Purpose School Fund	26,236	336,606	773,634	676,393	777,721	4,087	0.5
Transfer from Chapter 420 Fund	-	-	-	-	825,517	825,517	100.0
Transfer from School Capital Projects Fund	-	28,439	-	9,250	-	-	0.0
Transfer from Capital Projects - Chapter 420 Fund	-	-	829,888	-	-	(829,888)	(100.0)
Total Other Financing Sources (Uses)	2,376,424	2,693,724	3,948,344	2,988,229	4,015,488	67,144	1.7
Net Change in Fund Balance	-	-	-	-	-	-	0.0
FUND BALANCE (BEGINNING)	-	-	-	-	-	-	0.0
FUND BALANCE (ENDING)	0	0	0	0	0	0	0.0

CAPITAL EQUIPMENT FUND SUMMARY

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>	<u>Budget 14 vs 13</u>	<u>% Change</u>
<u>REVENUES</u>							
Other	242	580	-	100	-	-	0.0
Total Revenues	242	580	0	100	0	0	0.0
<u>EXPENDITURES</u>							
<u>Administration/Economic Development</u>							
Information Technology Equipment	8,308	85,921	55,000	56,000	84,000	29,000	52.7
Vehicles	-	19,176	-	-	-	-	0.0
<u>Community Development</u>							
Software Package	-	-	-	-	200,000	200,000	100.0
Vehicle	6,842	-	20,000	37,992	-	(20,000)	(100.0)
<u>Community Relations</u>							
Equipment	-	-	20,000	21,716	-	(20,000)	(100.0)
<u>Finance:</u>							
Software Package	-	-	250,000	-	380,000	130,000	52.0
Vehicle	-	19,176	-	-	-	-	0.0
<u>Fire Department:</u>							
Ambulance Remount	65,000	-	-	-	-	-	0.0
Equipment	-	6,165	-	-	-	-	0.0
Fire Truck	-	443,427	-	-	-	-	0.0
Software Package	-	-	75,000	40,600	-	(75,000)	(100.0)
Vehicle	-	26,674	30,000	28,962	-	(30,000)	(100.0)
<u>Parks and Recreation:</u>							
Software Package	-	-	-	-	25,000	25,000	100.0
Vehicles/Equipment	104,986	114,850	100,000	90,421	100,000	-	0.0
<u>Police Department:</u>							
Equipment	-	-	58,000	80,613	3,072,000	3,014,000	5196.6
Vehicles	167,928	156,790	179,000	201,481	194,000	15,000	8.4
<u>Public Works:</u>							
Public Works Equipment	-	-	-	-	200,000	200,000	100.0
Solid Waste Equipment	99,173	216,462	110,000	112,500	220,000	110,000	100.0
Street Equipment	38,789	144,303	175,000	189,186	100,000	(75,000)	(42.9)
Total Expenditures	491,026	1,232,944	1,072,000	859,471	4,575,000	3,503,000	326.8
Excess (Deficiency) of Revenues Over (Under) Expenditures	(490,784)	(1,232,364)	(1,072,000)	(859,371)	(4,575,000)	(3,503,000)	326.8
<u>OTHER FINANCING SOURCES (USES)</u>							
Series 2013E GO Bonds	-	-	-	-	3,300,000	3,300,000	100.0
Series 2013E GO Bonds Issue Costs	-	-	-	-	(82,500)	(82,500)	100.0
Series 2012 GO Bonds	-	-	253,750	420,000	-	(253,750)	(100.0)

CAPITAL EQUIPMENT FUND SUMMARY

	<u>Actual</u> <u>FY 2011</u>	<u>Actual</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Projected</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>14 vs 13</u>	<u>%</u> <u>Change</u>
Series 2012 GO Bonds Premium	-	-	-	16,380	-	-	0.0
Series 2012 GO Bonds Issue Costs	-	-	(3,750)	(6,905)	-	3,750	(100.0)
Series 2011 GO Bonds	485,000	-	-	-	-	-	0.0
Series 2011 GO Bonds Premium	23,319	-	-	-	-	-	0.0
Series 2011 GO Bonds Issue Costs	(7,096)	-	-	-	-	-	0.0
Transfer from General Fund	491,025	730,900	572,000	753,871	963,525	391,525	68.4
Transfer from Solid Waste Fund	-	-	-	-	70,000	70,000	100.0
Total Other Financing Sources (Uses)	<u>992,248</u>	<u>730,900</u>	<u>822,000</u>	<u>1,183,346</u>	<u>4,251,025</u>	<u>3,429,025</u>	<u>417.2</u>
Net Change in Fund Balance	501,464	(501,464)	(250,000)	323,975	(323,975)	(73,975)	100.0
FUND BALANCE (BEGINNING)	<u>-</u>	<u>501,464</u>	<u>250,000</u>	<u>-</u>	<u>323,975</u>	<u>73,975</u>	<u>29.6</u>
FUND BALANCE (ENDING)	<u><u>501,464</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>323,975</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0.0</u></u>

CAPITAL FACILITIES FUND SUMMARY

	<u>Actual</u> <u>FY 2011</u>	<u>Actual</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Projected</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>14 vs 13</u>	<u>%</u> <u>Change</u>
<u>REVENUES</u>							
Federal	-	29,320	-	-	-	-	0.0
State of Tennessee	303,339	637,849	597,000	239,500	730,700	133,700	22.4
Stimulus Funding	271,743	-	-	-	-	-	0.0
Investment Earnings	826	855	-	300	-	-	0.0
Other	331,223	77,334	630,000	152,288	-	(630,000)	(100.0)
Total Revenues	907,131	745,358	1,227,000	392,088	730,700	(496,300)	(40.4)
<u>EXPENDITURES</u>							
17th Street Stimulus Paving	111,512	-	-	-	-	-	0.0
Anderson Stimulus Paving	4,843	-	-	-	-	-	0.0
Avoca Library Roof Replacement	-	-	-	20,506	-	-	0.0
Blackley Road Relocation	-	-	18,000	-	-	(18,000)	(100.0)
Bridge Renovations	-	-	50,000	15,000	229,000	179,000	358.0
Bristol Metals Road SIA Project	235,627	-	-	-	-	-	0.0
Central Fire Stations Facia	-	11,212	-	-	-	-	0.0
Charlie Robinette Park Development	21,358	38,003	-	-	-	-	0.0
City Hall Improvements	-	45,545	43,000	43,000	-	(43,000)	(100.0)
City Hall Roof Replacement	-	-	-	60,922	-	-	0.0
Cortrim Purchase	-	63,254	-	-	-	-	0.0
Cypress Street Drainage Improvements	-	-	-	-	300,000	300,000	100.0
Downtown Redevelopment Improvements	67,940	62,024	60,000	81,574	45,000	(15,000)	(25.0)
Drainage Modifications at Seamans	54,884	96,189	-	-	-	-	0.0
Drainage Modifications at Sprint Telecenter	-	548,673	-	-	-	-	0.0
East Cedar Gateway	145,398	80,565	-	200,000	570,000	570,000	100.0
Fire Station 1 Renovations	11,939	33,029	23,000	-	300,000	277,000	1204.3
Fire Station 2 Roof Replacement	-	-	-	16,195	-	-	0.0
Fire Station 3 Roof Replacement	-	-	-	15,100	-	-	0.0
Flood Study Improvements	12,500	403,177	200,000	30,741	-	(200,000)	(100.0)
Library Sidewalk Replacement	-	11,715	-	-	-	-	0.0
McDowell Street Building Purchase	-	-	-	42,816	-	-	0.0
Medical Park Boulevard Improvements	-	-	540,000	-	-	(540,000)	(100.0)
Nature Center Building Renovation	5,200	-	-	-	-	-	0.0
Old Jonesboro Rd/Exide Drive Stimulus	67,486	-	-	-	-	-	0.0
Park Improvements	-	15,762	75,000	15,000	40,000	(35,000)	(46.7)
Police Firearms Range Improvements	-	12,861	-	-	-	-	0.0
Public Works Facility Improvements	-	-	25,000	25,000	-	(25,000)	(100.0)
Recreation Improvements	-	-	55,000	-	55,000	-	0.0
Roofs Damaged by Hail	-	-	350,000	-	-	(350,000)	(100.0)
Rotary Park	-	501,147	-	441,000	-	-	0.0
Safe Routes to School Program	187,086	23,221	-	79,500	79,500	79,500	100.0

CAPITAL FACILITIES FUND SUMMARY

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>	<u>Budget 14 vs 13</u>	<u>% Change</u>
Slater Center Improvements	-	48,807	-	-	-	-	0.0
Slater Center Parking Lot	-	55,697	-	-	50,000	50,000	100.0
Slater Center Roof Replacement	-	-	-	86,534	-	-	0.0
Steele Creek Maintenance Facility	-	68,084	-	-	-	-	0.0
Steele Creek Park Lodge Improvements	6,600	39,578	-	4,000	-	-	0.0
Steele Creek Park Improvements	-	-	-	-	30,000	30,000	100.0
Traffic Enhancements	-	-	50,000	-	30,000	(20,000)	(40.0)
Traffic Signal at HWY 394/Sprint Drive	-	-	200,000	-	-	(200,000)	(100.0)
Traffic Signal Improvements	-	-	100,000	-	-	(100,000)	(100.0)
Traffic Signal Upgrade - Stimulus Project	91,313	-	-	-	-	-	0.0
Volunteer Parkway/Highway 11-E Landscaping Phase II	-	-	84,000	-	-	(84,000)	(100.0)
Volunteer Parkway Median Improvements	322	3,964	-	56,262	-	-	0.0
Whitotop Creek Park Improvements	20,105	20,094	79,000	79,000	65,000	(14,000)	(17.7)
Total Expenditures	1,044,113	2,182,601	1,952,000	1,312,150	1,793,500	(158,500)	(8.1)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(136,982)	(1,437,243)	(725,000)	(920,062)	(1,062,800)	(337,800)	46.6
OTHER FINANCING SOURCES (USES)							
Insurance Recoveries	-	350,836	-	-	-	-	0.0
Series 2013E GO Bonds	-	-	-	-	615,000	615,000	100.0
Series 2013E GO Bonds Issue Costs	-	-	-	-	(15,000)	(15,000)	100.0
Series 2011 GO Bonds	675,000	-	-	-	-	-	0.0
Series 2011 GO Bonds Premium	32,828	-	-	-	-	-	0.0
Series 2011 GO Bonds Issue Costs	(9,876)	-	-	-	-	-	0.0
Transfer from General Fund	320,000	161,498	525,000	496,425	262,800	(262,200)	(49.9)
Transfer from General Purpose School Fund	-	362,747	-	141,004	-	-	0.0
Transfer to School Capital Projects Fund	(28,167)	(400,000)	-	-	-	-	0.0
Total Other Financing Sources (Uses)	989,785	475,081	525,000	637,429	862,800	337,800	64.3
Net Change in Fund Balance	852,803	(962,162)	(200,000)	(282,633)	(200,000)	-	(100.0)
FUND BALANCE (BEGINNING)	591,992	1,444,795	200,000	482,633	200,000	-	100.0
FUND BALANCE (ENDING)	1,444,795	482,633	0	200,000	0	0	0.0

CAPITAL - CHAPTER 420 FUND SUMMARY

	<u>Actual</u> <u>FY 2011</u>	<u>Actual</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Projected</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>14 vs 13</u>	<u>%</u> <u>Change</u>
<u>REVENUES</u>							
Investment Earnings	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0</u>
<u>EXPENDITURES</u>							
Capital Outlay	<u>-</u>	<u>-</u>	<u>25,000,000</u>	<u>-</u>	<u>-</u>	<u>(25,000,000)</u>	<u>(100.0)</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>25,000,000</u>	<u>0</u>	<u>0</u>	<u>(25,000,000)</u>	<u>(100.0)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>(25,000,000)</u>	<u>0</u>	<u>0</u>	<u>25,000,000</u>	<u>100.0</u>
<u>OTHER FINANCING SOURCES (USES)</u>							
Series 2012 GO Bonds	<u>-</u>	<u>-</u>	<u>27,221,746</u>	<u>-</u>	<u>-</u>	<u>(27,221,746)</u>	<u>(100.0)</u>
Series 2012 GO Bonds Issue Costs	<u>-</u>	<u>-</u>	<u>(535,000)</u>	<u>-</u>	<u>-</u>	<u>535,000</u>	<u>(100.0)</u>
Transfer to Debt Service Fund	<u>-</u>	<u>-</u>	<u>(829,888)</u>	<u>-</u>	<u>-</u>	<u>829,888</u>	<u>(100.0)</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>25,856,858</u>	<u>0</u>	<u>0</u>	<u>(25,856,858)</u>	<u>(100.0)</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>856,858</u>	<u>-</u>	<u>-</u>	<u>(856,858)</u>	<u>(100.0)</u>
FUND BALANCE (BEGINNING)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
FUND BALANCE (ENDING)	<u>0</u>	<u>0</u>	<u>856,858</u>	<u>0</u>	<u>0</u>	<u>(856,858)</u>	<u>(100.0)</u>

SCHOOL CAPITAL FUND

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014	Budget 14 vs 13	%
							Change
REVENUES							
Investment Earnings	1,455	916	-	15	-	-	0.0
Total Revenues	1,455	916	0	15	0	0	0.0
EXPENDITURES							
Central Razing	28,167	392,433	-	13,247	-	-	0.0
ECM Projects	4,268,209	4,193,645	-	113,606	-	-	0.0
Other	-	15,402	-	-	-	-	0.0
Total Expenditures	4,296,376	4,601,480	0	126,853	0	0	0.0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,294,921)	(4,600,564)	0	(126,838)	0	0	0.0
OTHER FINANCING SOURCES (USES)							
Series 2011 GO Bonds Payable	3,290,000	-	-	-	-	-	0.0
Series 2011 GO Bonds Premium	159,107	-	-	-	-	-	0.0
Series 2011 GO Bonds Issue Costs	(48,135)	-	-	-	-	-	0.0
Note Payable to State of Tennessee	1,378,410	3,148,342	-	510,937	-	-	0.0
Transfer from Capital Projects							
Facilities Fund	28,167	400,000	-	-	-	-	0.0
Transfer from General Fund	-	5,436	-	10,836	-	-	0.0
Transfer from General Purpose							
School Fund	-	78,280	-	98,632	-	-	0.0
Transfer to Debt Service Fund	-	(28,439)	-	(9,250)	-	-	0.0
Total Other Financing Sources (Uses)	4,807,549	3,603,619	0	611,155	0	0	0.0
Net Change in Fund Balance	512,628	(996,945)	-	484,317	-	-	0.0
FUND BALANCE (BEGINNING)	-	512,628	-	(484,317)	-	-	0.0
FUND BALANCE (ENDING)	512,628	(484,317)	0	0	0	0	0.0

WATERWORKS FUND SUMMARY

	<u>Actual</u> <u>FY 2011</u>	<u>Actual</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Projected</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>14 vs 13</u>	<u>%</u> <u>Change</u>
<u>OPERATING REVENUES</u>							
Water Service Charges	-	4,185,595	4,397,000	4,120,300	4,120,568	(276,432)	(6.3)
Sewer Service Charges	-	4,682,990	4,689,325	4,701,879	4,695,375	6,050	0.1
Penalties	-	120,401	130,000	138,000	137,000	7,000	5.4
Other	-	154,525	206,000	164,000	170,500	(35,500)	(17.2)
Total Operating Revenues	0	9,143,511	9,422,325	9,124,179	9,123,443	(298,882)	(3.2)
<u>OPERATING EXPENSES</u>							
Administrative and Maintenance	-	1,557,881	1,549,684	1,500,645	1,560,412	10,728	0.7
Water Filtration Plant	-	1,370,165	1,454,820	1,347,623	1,499,763	44,943	3.1
Water Distribution	-	975,839	1,013,672	921,870	1,058,289	44,617	4.4
Collection System	-	1,068,108	1,111,931	1,081,075	1,142,197	30,266	2.7
Depreciation	-	1,581,309	1,615,000	1,635,000	1,635,000	20,000	1.2
Other	-	1,583,609	1,661,797	1,560,748	1,664,421	2,624	0.2
Total Operating Expenses	0	8,136,911	8,406,904	8,046,961	8,560,082	153,178	1.8
Operating Income (Loss)	0	1,006,600	1,015,421	1,077,218	563,361	(452,060)	(44.5)
<u>NONOPERATING REVENUES</u>							
<u>(EXPENSES)</u>							
Investment Earnings	-	3,340	3,600	3,800	3,800	200	5.6
Amortization	-	(1,889)	(3,959)	-	(9,000)	(5,041)	127.3
Interest Expense	-	(107,868)	(155,023)	(105,938)	(87,862)	67,161	(43.3)
Bond Issuance	-	-	-	-	(15,000)	(15,000)	100.0
Fiscal Agent Fees	-	(39)	(1,000)	(40)	(40)	960	(96.0)
Capital Contribution to Joint Venture	-	(250,000)	(250,000)	(250,000)	(250,000)	-	0.0
Loss on Investment in Joint Venture	-	(29,773)	(37,500)	(141,605)	(67,500)	(30,000)	80.0
Total Nonoperating Revenues (Expenses)	0	(386,229)	(443,882)	(493,783)	(425,602)	18,280	(4.1)
Net Income (Loss) Before Operating Transfers and Capital Contributions	0	620,371	571,539	583,435	137,759	(433,780)	(75.9)

WATERWORKS FUND SUMMARY

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>	<u>Budget 14 vs 13</u>	<u>% Change</u>
Net Income (Loss) Before Operating Transfers and Capital Contributions (Brought Forward)	0	620,371	571,539	583,435	137,759	(433,780)	(75.9)
<u>TRANSFERS</u>							
PILOT to General Fund	-	(500,285)	(505,000)	(520,615)	(540,000)	(35,000)	6.9
Total Transfers	<u>0</u>	<u>(500,285)</u>	<u>(505,000)</u>	<u>(520,615)</u>	<u>(540,000)</u>	<u>(35,000)</u>	<u>6.9</u>
<u>CAPITAL CONTRIBUTIONS AND GRANTS</u>	-	76,440	120,000	238,000	2,478,000	2,358,000	1965.0
Change in Net Assets	-	196,526	186,539	300,820	2,075,759	1,889,220	1012.8
NET ASSETS (BEGINNING)	-	51,772,879	52,373,015	51,969,405	52,257,158	(115,857)	(0.2)
Prior Period Adjustment	-	-	-	(13,067)	-	-	0.0
NET ASSETS (ENDING)	<u>0</u>	<u>51,969,405</u>	<u>52,559,554</u>	<u>52,257,158</u>	<u>54,332,917</u>	<u>1,773,363</u>	<u>3.4</u>
 TOTAL EXPENSES	<u>0</u>	<u>9,026,765</u>	<u>9,359,386</u>	<u>9,065,159</u>	<u>9,529,484</u>	<u>170,098</u>	<u>1.8</u>

WATER FUND SUMMARY

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014	Budget 14 vs 13	% Change
<u>OPERATING REVENUES</u>							
Water Service Charges	4,356,987	-	-	-	-	-	0.0
Penalties	55,019	-	-	-	-	-	0.0
Other	176,113	-	-	-	-	-	0.0
Total Operating Revenues	4,588,119	0	0	0	0	0	0.0
<u>OPERATING EXPENSES</u>							
Administrative	114,643	-	-	-	-	-	0.0
Water Filtration Plant	1,462,867	-	-	-	-	-	0.0
Water Distribution	961,095	-	-	-	-	-	0.0
Depreciation	854,169	-	-	-	-	-	0.0
Other	713,737	-	-	-	-	-	0.0
Total Operating Expenses	4,106,511	0	0	0	0	0	0.0
Operating Income (Loss)	481,608	0	0	0	0	0	0.0
<u>NONOPERATING REVENUES (EXPENSES)</u>							
Investment Earnings	217	-	-	-	-	-	0.0
Amortization	(1,889)	-	-	-	-	-	0.0
Interest Expense	(70,951)	-	-	-	-	-	0.0
Fiscal Agent Fees	(39)	-	-	-	-	-	0.0
Total Nonoperating Revenues (Expenses)	(72,662)	0	0	0	0	0	0.0
Net Income (Loss) Before Operating Transfers and Capital Contributions	408,946	0	0	0	0	0	0.0

WATER FUND SUMMARY

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014	Budget 14 vs 13	% Change
Net Income (Loss) Before Operating Transfers and Capital Contributions (Brought Forward)	408,946	0	0	0	0	0	0.0
<u>TRANSFERS</u>							
PILOT to General Fund	(200,000)	-	-	-	-	-	0.0
Total Transfers	(200,000)	0	0	0	0	0	0.0
<u>CAPITAL CONTRIBUTIONS AND GRANTS</u>	230,519	-	-	-	-	-	0.0
Change in Net Assets	439,465	-	-	-	-	-	0.0
NET ASSETS (BEGINNING)	19,211,361	-	-	-	-	-	0.0
Prior Period Adjustment	-	-	-	-	-	-	0.0
NET ASSETS (ENDING)	<u>19,650,826</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0</u>
TOTAL EXPENSES	<u>4,379,390</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0</u>

SEWER FUND SUMMARY

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>	<u>Budget 14 vs 13</u>	<u>% Change</u>
<u>OPERATING REVENUES</u>							
Sewer Service Charges	4,704,876	-	-	-	-	-	0.0
Penalties	60,733	-	-	-	-	-	0.0
Other	127,911	-	-	-	-	-	0.0
Total Operating Revenues	<u>4,893,520</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0</u>
<u>OPERATING EXPENSES</u>							
Administrative and Maintenance	1,361,132	-	-	-	-	-	0.0
Collection System	1,052,669	-	-	-	-	-	0.0
Depreciation	705,150	-	-	-	-	-	0.0
Other	822,919	-	-	-	-	-	0.0
Total Operating Expenses	<u>3,941,870</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0</u>
Operating Income (Loss)	<u>951,650</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0</u>
<u>NONOPERATING REVENUES (EXPENSES)</u>							
Investment Earnings	2,873	-	-	-	-	-	0.0
Amortization	-	-	-	-	-	-	0.0
Interest Expense	(57,388)	-	-	-	-	-	0.0
Capital Contribution to Joint Venture	(250,000)	-	-	-	-	-	0.0
Loss on Investment in Joint Venture	(176,355)	-	-	-	-	-	0.0
Total Nonoperating Revenues (Expenses)	<u>(480,870)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0</u>
Net Income (Loss) Before Operating Transfers and Capital Contributions	<u>470,780</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0</u>

SEWER FUND SUMMARY

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>	<u>Budget 14 vs 13</u>	<u>% Change</u>
Net Income (Loss) Before Operating Transfers and Capital Contributions (Brought Forward)	470,780	0	0	0	0	0	0.0
<u>TRANSFERS</u>							
PILOT to General Fund	<u>(283,809)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
Total Transfers	<u>(283,809)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0</u>
<u>CAPITAL CONTRIBUTIONS AND GRANTS</u>							
	<u>470,286</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
Change in Net Assets	657,257	-	-	-	-	-	0.0
NET ASSETS (BEGINNING)	<u>31,464,796</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
NET ASSETS (ENDING)	<u><u>32,122,053</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0.0</u></u>
TOTAL EXPENSES	<u><u>4,709,422</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0.0</u></u>

DEMOLITION LANDFILL FUND SUMMARY

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>	<u>Budget 14 vs 13</u>	<u>% Change</u>
<u>OPERATING REVENUES</u>							
Landfill Fees	140,480	294,961	160,000	100,000	-	(160,000)	(100.0)
Other	-	4,387	-	11,600	-	-	0.0
Total Operating Revenues	<u>140,480</u>	<u>299,348</u>	<u>160,000</u>	<u>111,600</u>	<u>0</u>	<u>(160,000)</u>	<u>(100.0)</u>
<u>OPERATING EXPENSES</u>							
Operating Costs	280,383	273,018	340,489	281,189	-	(340,489)	(100.0)
Depreciation	151,731	241,125	175,000	235,000	-	(175,000)	(100.0)
Total Operating Expenses	<u>432,114</u>	<u>514,143</u>	<u>515,489</u>	<u>516,189</u>	<u>0</u>	<u>(515,489)</u>	<u>(100.0)</u>
Operating Income (Loss)	<u>(291,634)</u>	<u>(214,795)</u>	<u>(355,489)</u>	<u>(404,589)</u>	<u>0</u>	<u>355,489</u>	<u>(100.0)</u>
<u>NONOPERATING REVENUES (EXPENSES)</u>							
Investment Earnings	-	29	-	20	-	-	0.0
Amortization	(1,161)	(1,161)	(1,161)	-	-	1,161	(100.0)
Interest Expense	(13,133)	(8,392)	(6,720)	(6,717)	-	6,720	(100.0)
Fiscal Agent Fees	(14)	(14)	(20)	(15)	-	20	(100.0)
Total Nonoperating Revenues (Expenses)	<u>(14,308)</u>	<u>(9,538)</u>	<u>(7,901)</u>	<u>(6,712)</u>	<u>0</u>	<u>7,901</u>	<u>100.0</u>
Net Income (Loss) Before Operating Transfers	<u>(305,942)</u>	<u>(224,333)</u>	<u>(363,390)</u>	<u>(411,301)</u>	<u>-</u>	<u>363,390</u>	<u>(100.0)</u>
<u>TRANSFERS</u>							
Transfer from General Fund	450,000	175,000	250,000	310,000	-	(250,000)	(100.0)
Transfer to General Fund	-	-	-	(301,838)	-	-	0.0
Transfer to Governmental Activities	-	-	-	(331,912)	-	-	0.0
Total Transfers	<u>450,000</u>	<u>175,000</u>	<u>250,000</u>	<u>(323,750)</u>	<u>0</u>	<u>(250,000)</u>	<u>(100.0)</u>
Change in Net Assets	144,058	(49,333)	(113,390)	(735,051)	-	113,390	(100.0)
NET ASSETS (BEGINNING)	642,552	786,610	771,632	737,277	-	(771,632)	(100.0)
Bond Issue Costs Adjustment	-	-	-	(2,226)	-	-	0.0
NET ASSETS (ENDING)	<u>786,610</u>	<u>737,277</u>	<u>658,242</u>	<u>0</u>	<u>0</u>	<u>(658,242)</u>	<u>(100.0)</u>
TOTAL EXPENSES	<u>446,422</u>	<u>523,710</u>	<u>523,390</u>	<u>522,921</u>	<u>0</u>	<u>(523,390)</u>	<u>(100.0)</u>

HEALTH INSURANCE FUND SUMMARY

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>	<u>Budget 14 vs 13</u>	<u>% Change</u>
<u>REVENUES</u>							
City Contribution - Medical and Dental	2,403,152	2,523,194	3,351,943	2,944,399	3,458,083	106,140	3.2
Employee Contribution - Medical	359,135	370,786	448,267	408,000	414,300	(33,967)	(7.6)
Employee Contribution - Dental	86,973	88,659	90,000	90,000	90,000	-	0.0
Housing Authority Premiums	116,242	110,150	122,102	115,000	127,045	4,943	4.0
Retiree Dental Premiums	3,670	4,153	4,000	6,000	6,250	2,250	56.3
Investment Earnings	2,011	1,078	1,000	1,000	1,000	-	0.0
Other	26,789	69,108	23,000	21,000	25,000	2,000	8.7
Total Revenues	2,997,972	3,167,128	4,040,312	3,585,399	4,121,678	81,366	2.0
<u>EXPENSES</u>							
Medical Claims	2,453,236	2,656,680	2,700,000	2,220,000	2,730,000	30,000	1.1
Dental Claims	131,276	125,232	130,000	130,000	130,000	0	0.0
Prescription Claims	584,298	602,790	680,000	570,000	600,000	(80,000)	(11.8)
Administrative Costs	379,391	419,876	420,000	427,073	486,000	66,000	15.7
HRA Claims	-	-	-	200,000	200,000	200,000	100.0
OPEB Funding	67,118	191,413	94,259	124,040	163,378	69,119	73.3
Total Expenses	3,615,319	3,995,991	4,024,259	3,671,113	4,309,378	285,119	7.1
Net Income (Loss) Before Operating Transfers	(617,347)	(828,863)	16,053	(85,714)	(187,700)	(203,753)	(1269.3)
<u>TRANSFERS</u>							
Transfer from General Fund	24,471	-	-	-	-	-	0.0
Total Transfers	24,471	0	0	0	0	0	0.0
Change in Net Assets	(592,876)	(828,863)	16,053	(85,714)	(187,700)	(203,753)	(1269.3)
NET ASSETS (BEGINNING)	671,013	78,137	371,013	(750,726)	(836,440)	(1,207,453)	(325.4)
NET ASSETS (ENDING)	78,137	(750,726)	387,066	(836,440)	(1,024,140)	(1,411,206)	(364.6)

JOINT SEWERAGE SYSTEM

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>	<u>Budget 14 vs 13</u>	<u>% Change</u>
<u>OPERATING REVENUES</u>							
City of Bristol, Tennessee	1,361,132	1,463,730	1,465,510	1,420,579	1,475,441	9,931	0.7
City of Bristol, Virginia	1,122,755	1,216,664	1,210,780	1,177,406	1,222,629	11,849	1.0
Other	172,499	9,475	2,500	2,500	2,500	-	0.0
Total Operating Revenues	<u>2,656,386</u>	<u>2,689,869</u>	<u>2,678,790</u>	<u>2,600,485</u>	<u>2,700,570</u>	<u>21,780</u>	<u>0.8</u>
<u>OPERATING EXPENSES</u>							
Operating Costs	2,454,820	2,480,134	2,547,290	2,431,723	2,528,117	(19,173)	(0.8)
Industrial Monitoring	209,028	212,803	135,000	172,762	176,453	41,453	30.7
Loss on Impairment	-	-	-	11,607	-	-	0.0
Depreciation	852,710	559,547	575,000	630,000	635,000	60,000	10.4
Total Operating Expenses	<u>3,516,558</u>	<u>3,252,484</u>	<u>3,257,290</u>	<u>3,246,092</u>	<u>3,339,570</u>	<u>82,280</u>	<u>2.5</u>
Operating Income (Loss)	<u>(860,172)</u>	<u>(562,615)</u>	<u>(578,500)</u>	<u>(645,607)</u>	<u>(639,000)</u>	<u>(60,500)</u>	<u>10.5</u>
<u>NONOPERATING REVENUES (EXPENSES)</u>							
Investment Earnings	3,895	3,068	3,500	4,000	4,000	500	14.3
Total Nonoperating Revenues (Expenses)	<u>3,895</u>	<u>3,068</u>	<u>3,500</u>	<u>4,000</u>	<u>4,000</u>	<u>500</u>	<u>14.3</u>
Net Income (Loss) Before Capital Contributions	<u>(856,277)</u>	<u>(559,547)</u>	<u>(575,000)</u>	<u>(641,607)</u>	<u>(635,000)</u>	<u>(60,000)</u>	<u>10.4</u>
<u>CAPITAL CONTRIBUTIONS AND GRANTS</u>							
Change in Net Assets	<u>(352,710)</u>	<u>(59,547)</u>	<u>(75,000)</u>	<u>(141,607)</u>	<u>(135,000)</u>	<u>(60,000)</u>	<u>80.0</u>
NET ASSETS (BEGINNING)	<u>13,850,206</u>	<u>13,497,496</u>	<u>13,437,496</u>	<u>13,437,949</u>	<u>18,854,281</u>	<u>5,416,785</u>	<u>40.3</u>
Prior Period Adjustment	-	-	-	5,557,939	-	-	0.0
NET ASSETS (ENDING)	<u>13,497,496</u>	<u>13,437,949</u>	<u>13,362,496</u>	<u>18,854,281</u>	<u>18,719,281</u>	<u>5,356,785</u>	<u>40.1</u>
TOTAL EXPENSES	<u>3,516,558</u>	<u>3,252,484</u>	<u>3,257,290</u>	<u>3,246,092</u>	<u>3,339,570</u>	<u>82,280</u>	<u>2.5</u>

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*Capital
Projects*

Capital Equipment - FY 2014

(Unless otherwise noted all equipment is replacement)

Capital Equipment Fund

Administration

Finance	Financial Software Package (Replacement)	380,000	
Information Technology	Information Technology Equipment (Replacement)	<u>84,000</u>	
	Administration Total		464,000

Community Development

Planning	Planning Software Package	<u>200,000</u>	
	Community Development Total		200,000

Parks and Recreation

Administration	Park and Recreation Software Package	25,000	
Parks & Facilities	Standard Equipment (Replacement)	<u>100,000</u>	
	Parks and Recreation Total		125,000

Police

Various Divisions	Police Radios and Equipment (Replacement)	3,000,000	
Patrol	Eight Vehicles (Replacement)	194,000	
Communications and Records	Two Warning Sirens (Replacement)	<u>72,000</u>	
	Police Total		3,266,000

Public Works

Street Maintenance	Standard Equipment (Replacement)	100,000	
Solid Waste	Automated Refuse Collection Vehicle (Replacement)	220,000	
Public Works	Public Works Radios (Replacement)	<u>200,000</u>	
	Public Works Total		<u>520,000</u>

Total Capital Equipment Fund **4,575,000**

Capital Equipment - FY 2014 (Continued)

(Unless otherwise noted all equipment is replacement)

Drug Fund

Police

Criminal Investigations

Drug K-9 (Replacement)

10,000

Total Drug Fund

10,000

Grant Fund

Police

Investigations

Armored Response Van (Upgrade)

40,000

Total Grant Fund

40,000

Transportation Grant Fund

Parks and Recreation

Senior Transportation

Van (Replacement)

45,000

Total Transportation Grant Fund

45,000

TOTAL - ALL FUNDS

4,670,000

FUND Capital Facilities	DEPARTMENT Finance	ACTIVITY Capital Projects	NUMBER 20
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Description

The Capital Facilities Fund is used to budget and account for major capital improvement projects throughout the City. Projects such as street/intersection improvements, building construction and renovation, and park improvements are typically budgeted in this fund. These projects are normally funded by bond issues, capital outlay notes, grants, and contributions from the General Fund. For fiscal year 2014, a \$262,800 transfer is budgeted from the General Fund.

Program Comments

The following projects (including funding sources) are proposed for fiscal 2014:

- Bridge Renovations (\$195,200 - State; \$33,800 - General Fund)	229,000
- Cypress Street Drainage Improvements (Bond Issue)	300,000
- Downtown Redevelopment Improvements (General Fund)	45,000
- East Cedar Gateway (\$456,000 - State; \$114,000 - General Fund)	570,000
- Fire Station 1 Renovations (Bond Issue)	300,000
- Park Improvements (General Fund)	40,000
- Recreation Improvements (General Fund)	55,000
- Safe Routes to School Program (State)	79,500
- Slater Center Improvements (General Fund)	50,000

FUND Capital Facilities	DEPARTMENT Finance	ACTIVITY Capital Projects	NUMBER 20
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- Steele Creek Park Improvements (General Fund)	30,000
- Traffic Enhancements (General Fund)	30,000
- Whitetop Creek Park Improvements (General Fund)	<u>65,000</u>
TOTAL CAPITAL FACILITIES FUND	<u><u>1,793,500</u></u>

CAPITAL FACILITIES FUND EXPENDITURES	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	PROJECTED FY 2013	BUDGET FY 2014
17th STREET STIMULUS PAVING Other Improvements	111,512	-	-	-	-
ANDERSON STIMULUS PAVING Other Improvements	4,843	-	-	-	-
AVOCA BALL FIELD IMPROVEMENTS Other Improvements	-	15,762	-	-	-
AVOCA LIBRARY ROOF REPLACEMENT Building Improvements	-	-	-	20,506	-
BLACKLEY ROAD RELOCATION Other Improvements	-	-	18,000	-	-
BRIDGE RENOVATIONS - GLENWOOD RD Infrastructure	-	-	50,000	15,000	229,000
BRISTOL METALS ROAD SIA PROJECT Infrastructure	235,627	-	-	-	-
CENTRAL FIRE STATION FASCIA REPLACEMENT Building Improvements	-	11,212	-	-	-
CHARLIE ROBINETTE PARK DEVELOPMENT Other Improvements	21,358	38,003	-	-	-
CITY HALL ELEVATOR MODERNIZATION Building Improvements	-	45,545	-	-	-
CITY HALL IMPROVEMENTS Building Improvements	-	-	43,000	43,000	-
CITY HALL ROOF REPLACEMENT Building Improvements	-	-	-	60,922	-
CORTRIM LAND PURCHASE Land	-	63,254	-	-	-
CYPRESS STREET DRAINAGE IMPROVEMENTS Other Improvements	-	-	-	-	300,000

CAPITAL FACILITIES FUND EXPENDITURES	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	PROJECTED FY 2013	BUDGET FY 2014
DOWNTOWN REDEVELOPMENT IMPROVEMENTS					
Other Improvements	67,940	62,024	60,000	81,574	45,000
DRAINAGE MODIFICATIONS AT SEAMAN CORP					
Other Improvements	54,884	96,189	-	-	-
DRAINAGE MODIFICATIONS - SPRINT TELECENTER					
Infrastructure	-	548,673	-	-	-
EAST CEDAR STREET GATEWAY					
Infrastructure	145,398	80,565	-	200,000	570,000
FIRE STATION NO. 1 IMPROVEMENTS					
Building Improvements - Phase I	11,939	-	23,000	-	300,000
FIRE STATION NO. 1 ROOF REPLACEMENT					
Building Improvements	-	33,029	-	-	-
FIRE STATION NO. 2 ROOF REPLACEMENT					
Building Improvements	-	-	-	16,195	-
FIRE STATION NO. 3 ROOF REPLACEMENT					
Building Improvements	-	-	-	15,100	-
FLOOD STUDY IMPROVEMENTS					
Other Improvements	12,500	403,177	200,000	30,741	-
LIBRARY SIDEWALK REPLACEMENT					
Building Improvements	-	11,715	-	-	-
MCDOWELL STREET BUILDING PURCHASE					
Buildings and Structures	-	-	-	42,816	-
MEDICAL PARK BOULEVARD IMPROVEMENTS					
Infrastructure	-	-	540,000	-	-
NATURE CENTER ECM LIGHTING					
Building Maintenance	5,200	-	-	-	-
OLD JONESBORO RD/EXIDE DRIVE STIMULUS PAVING					
Infrastructure	67,486	-	-	-	-
PARK IMPROVEMENTS					
Other Improvements	-	-	75,000	15,000	40,000

CAPITAL FACILITIES FUND EXPENDITURES	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	PROJECTED FY 2013	BUDGET FY 2014
POLICE FIREARMS RANGE FACILITY IMPROVEMENTS					
Other Improvements	-	12,861	-	-	-
PUBLIC WORKS FACILITY IMPROVEMENTS					
Building Improvements	-	-	25,000	25,000	-
RECREATION IMPROVEMENTS					
Other Improvements	-	-	55,000	-	55,000
ROOFS DAMAGED BY HAIL					
Building Improvements	-	-	350,000	-	-
ROTARY PARK IMPROVEMENTS					
Various	-	501,147	-	441,000	-
SAFE ROUTES TO SCHOOL PROGRAM					
Other Improvements	187,086	23,221	-	79,500	79,500
SLATER CENTER IMPROVEMENTS					
Building Improvements	-	48,807	-	-	-
SLATER CENTER PARKING LOT					
Land Improvements	-	55,697	-	-	50,000
SLATER CENTER ROOF REPLACEMENT					
Building Improvements	-	-	-	86,534	-
STEELE CREEK PARK LODGE ECM LIGHTING					
Building Maintenance	6,600	-	-	-	-
STEELE CREEK PARK LODGE ROOF REPAIR					
Building Maintenance	-	19,635	-	-	-
STEELE CREEK PARK LODGE RENOVATIONS					
Building Improvements	-	19,943	-	4,000	-
STEELE CREEK MAINTENANCE FACILITY					
Buildings	-	68,084	-	-	-
STEELE CREEK PARK IMPROVEMENTS					
Other Improvements	-	-	-	-	30,000
TRAFFIC ENHANCEMENTS					
Other Improvements	-	-	50,000	-	30,000

CAPITAL FACILITIES FUND EXPENDITURES	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	PROJECTED FY 2013	BUDGET FY 2014
TRAFFIC SIGNAL AT HWY 394 & SPRINT DRIVE					
Other Improvements	-	-	200,000	-	-
TRAFFIC SIGNAL IMPROVEMENTS					
Other Improvements	-	-	100,000	-	-
TRAFFIC SIGNAL UPGRADE - STIMULUS					
Other Improvements	91,313	-	-	-	-
VOLUNTEER PARKWAY/HIGHWAY 11-E LANDSCAPING - PHASE II					
Other Improvements	-	-	84,000	-	-
VOLUNTEER PARKWAY IMPROVEMENTS					
Infrastructure	322	3,964	-	56,262	-
WHITETOP CREEK PARK IMPROVEMENTS					
Other Improvements	20,105	20,094	79,000	79,000	65,000
TOTAL CAPITAL FACILITIES FUND EXPENDITURES	<u>1,044,113</u>	<u>2,182,601</u>	<u>1,952,000</u>	<u>1,312,150</u>	<u>1,793,500</u>

WATERWORKS FUND PROJECTS AND EQUIPMENT	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	PROJECTED FY 2013	BUDGET FY 2014
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PROJECTS

Anderson Area Water Improvements	-	95,478	-	-	150,000
Automated Meter Reading Project	-	-	1,000,000	500,000	1,000,000
Belmont Water Improvements	-	115,029	-	30,000	-
East End Area Fire Protection Improvements Phase 1	-	153,089	-	-	-
East End Area Fire Protection Improvements Phase 2	-	22,115	210,000	210,000	-
East End Area Fire Protection Improvements Phase 3	-	-	-	-	227,500
Fairmount Area Water System Improvements Phase 1	-	-	-	-	215,000
Galvanized Water Line Replacement Phase 1	-	-	-	-	259,000
Georgia Avenue Water Upgrade	-	53,560	-	-	-
Partnership Park II Phase 1 - Water Segment	-	-	-	-	400,000
Public Works Facility Improvements	-	-	25,000	25,000	-
Reservoir Maintenance Program - Hospital Tank Painting	-	9,875	120,000	208,508	-
Tennessee Hills Water System Improvements	-	-	360,000	360,000	-
Water Plant Flocculator Replacement	-	-	100,000	96,655	-
Water Plant Pump Motor Replacement	-	5,016	130,000	96,693	-
Akard School - Back Creek Trunk Sewer Improvements	-	-	-	205,400	-
Apple Ridge Sanitary Sewer	-	1,198	-	-	-
Cedar Creek Trunk Sewer Improvements	-	-	-	-	25,000
Partnership Park II Phase 1 - Sewer Segment	-	-	-	-	700,000
Public Works Facility Improvements	-	-	25,000	25,000	-
Sullivan County Sewer System Improvements	-	-	600,000	-	600,000
Total Projects	0	455,360	2,570,000	1,757,256	3,576,500

WATERWORKS FUND PROJECTS AND EQUIPMENT	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	PROJECTED FY 2013	BUDGET FY 2014
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EQUIPMENT

Equipment	-	216,820	260,000	230,000	216,000
Financial Software Package	-	-	250,000	-	250,000
Total Equipment	0	216,820	510,000	230,000	466,000
TOTAL PROJECTS AND EQUIPMENT	0	672,180	3,080,000	1,987,256	4,042,500

FUNDING SUMMARY

Bond Issue/Capital Outlay Note	-	-	1,590,000	1,070,000	1,162,150
Private Sources/Donations	-	-	-	-	400,000
State of Tennessee	-	-	-	-	700,000
Sullivan County	-	2,140	600,000	205,400	600,000
Sewer Segment	-	104,872	145,000	140,000	563,000
Water Segment	-	565,168	745,000	571,856	617,350
TOTAL FUNDING	0	672,180	3,080,000	1,987,256	4,042,500

WATER FUND PROJECTS	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	PROJECTED FY 2013
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PROJECTS

Crown Circle Water Improvements	163,046	-	-	-
East End Area Fire Protection Improvements	114,496	-	-	-
Fox Ridge Development Fire Protection	2,211	-	-	-
Georgia Avenue Water Upgrade	97,290	-	-	-
Water Plant Raw Water Variable Frequency Pumps	88,200	-	-	-
Water Plant Screen/Hoist Project	14,386	-	-	-
Water Plant Filter and Media Improvements	99,387	-	-	-
Contractor Provided Water System Improvements	125,640	-	-	-
TOTAL PROJECTS	704,656	0	0	0

FUNDING SUMMARY

Private Sources/Donations	125,640	-	-	-
Stimulus Project	88,200	-	-	-
Water Fund	490,816	-	-	-
TOTAL FUNDING	704,656	0	0	0

SEWER FUND PROJECTS	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	PROJECTED FY 2013
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PROJECTS

Apple Ridge Subdivision Sanitary Sewer	63,765	-	-	-
Evans Creek Sewage Pumping Station	158,951	-	-	-
Highway 394/Exit 69 Sewer Extension	14,597	-	-	-
Contractor Provided Sewer System Improvements	268,140	-	-	-
TOTAL PROJECTS	505,453	0	0	0

FUNDING SUMMARY

Private Sources/Donations	268,140	-	-	-
Sullivan County	173,548	-	-	-
Sewer Fund	63,765	-	-	-
TOTAL FUNDING	505,453	0	0	0

*Debt
Service*

FUND Debt Service	DEPARTMENT Finance	ACTIVITY Debt Service	NUMBER 013
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Description

The Debt Service Fund is used for the accumulation of resources for, and the payment of, principal and interest on general long-term debt. The use of general long-term debt is normally restricted to those capital improvements or projects that cannot be financed from current revenues, with the bonds/notes repaid over a period less than or equal to the projects' useful life.

The City's most recent bond rating is an "Aa2" rating from Moody's Investor Service. The City Charter and State statutes do not limit the amount of general obligation debt which the City may incur; however, all debt obligations must be approved by the State Comptroller's office before any new debt is issued.

The debt servicing of capital leases for governmental and special revenue funds is funded in the Debt Service Fund by transfers from the fund owning the equipment. The City currently does not have any equipment financed with leasing arrangements.

Program Comments

For fiscal 2014, the General Fund will transfer a total of \$2,412,250 to the Debt Service Fund for municipal and school related debt service payments. The General Purpose School Fund will transfer a total of \$777,721 for school related debt service. The Chapter 420 Fund will transfer a total of \$825,517 for related debt service. The following is a summary of the City's debt transactions:

- * During the 2008 fiscal year, the City issued two bond series in order to fund construction of the new Fairmount Elementary School. Series 2007 G.O. Bonds were issued for \$9,850,000 to fund school construction, various water projects, and expansion of the demolition landfill. The original amounts reflected in the financial records were \$7,750,000, \$1,550,000, and \$550,000, respectively. The bonds are fixed in nature with maturity dates ranging for the three parts from 2014 to 2023. The interest rates range over the period from 4.0 to 4.125%.
- * \$3,500,000 in General Obligation Bonds were issued in 2004 to fund the City's share of costs to construct a new public library. The bonds had a variable interest rate and matured in 2019. The cost of the project was equally shared with the City of Bristol, Virginia. In September 2009, The City issued \$2,760,000 in General Obligation Refunding Bonds, Series 2009, for the purpose of refinancing the original Library bonds. The bonds were issued with a fifteen year maturity and a fixed interest rate of 3% - 4%. The decision to refinance was based upon changes in the economic environment that caused concern of interest rate risk related to the variable nature of the existing debt.
- * During the 2011 fiscal year, the City issued Series 2011 G.O. Bonds in order to aid in funding the school energy conservation projects, recreational facility improvements, and equipment replacement. The original amounts reflected in the financial records for each of the projects were \$3,290,000, \$675,000 and \$485,000, respectively. The bonds are fixed in nature with maturity dates from 2012 to 2023. The interest rates range over the period from 3.0 to 4.0%.
- * During the 2013 fiscal year, the City issued Series 2012 G.O. Bonds in order to aid in funding waterworks projects, City equipment, and to refinance notes payable in the Waterworks Fund. The original amounts reflected in the financial records for each of the projects were \$2,480,000, \$420,000 and \$1,100,000, respectively. The bonds are fixed in nature with maturity dates from 2013 to 2027. The interest rates range over the period from 0.40 to 2.25%.

FUND Debt Service	DEPARTMENT Finance	ACTIVITY Debt Service	NUMBER 013
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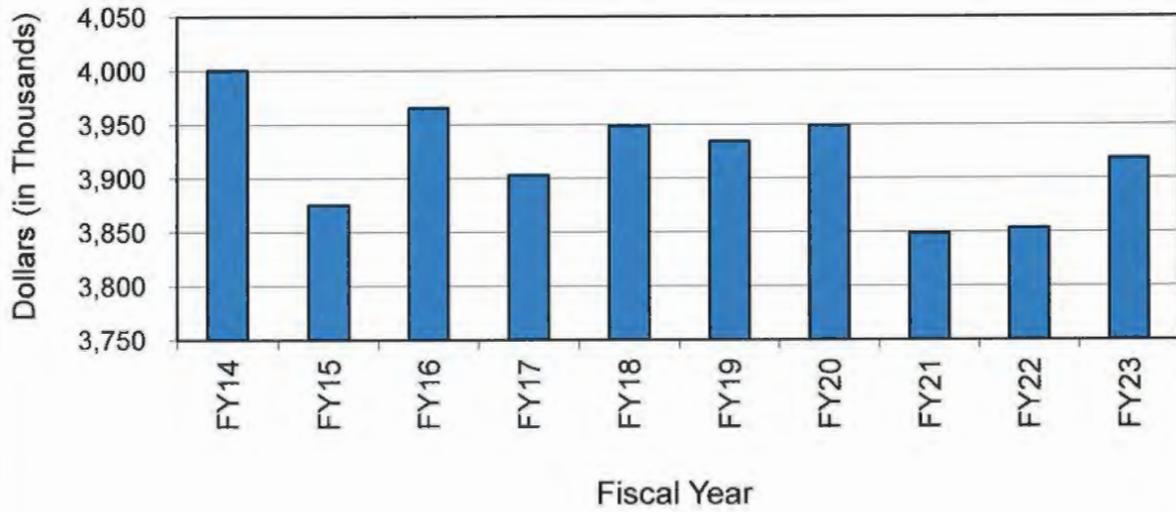
* During the 2013 fiscal year, the City issued \$9,800,000 in Series 2013A G.O. Bonds in order to fund the Pinnacle Project in the Chapter 420 Fund. The bonds are fixed in nature with maturity dates from 2014 to 2038. The interest rates range over the period from 2.0 to 4.0%.

* During 2009, the City obtained a loan from the State of Tennessee to fund energy conservation measures at general facilities, the water plant, and the wastewater treatment plant. The amounts contributed to general facilities, the water plant, and the wastewater treatment plant were \$424,000, \$17,000, and \$59,000, respectively. This loan is noninterest bearing and has a seven year repayment schedule.

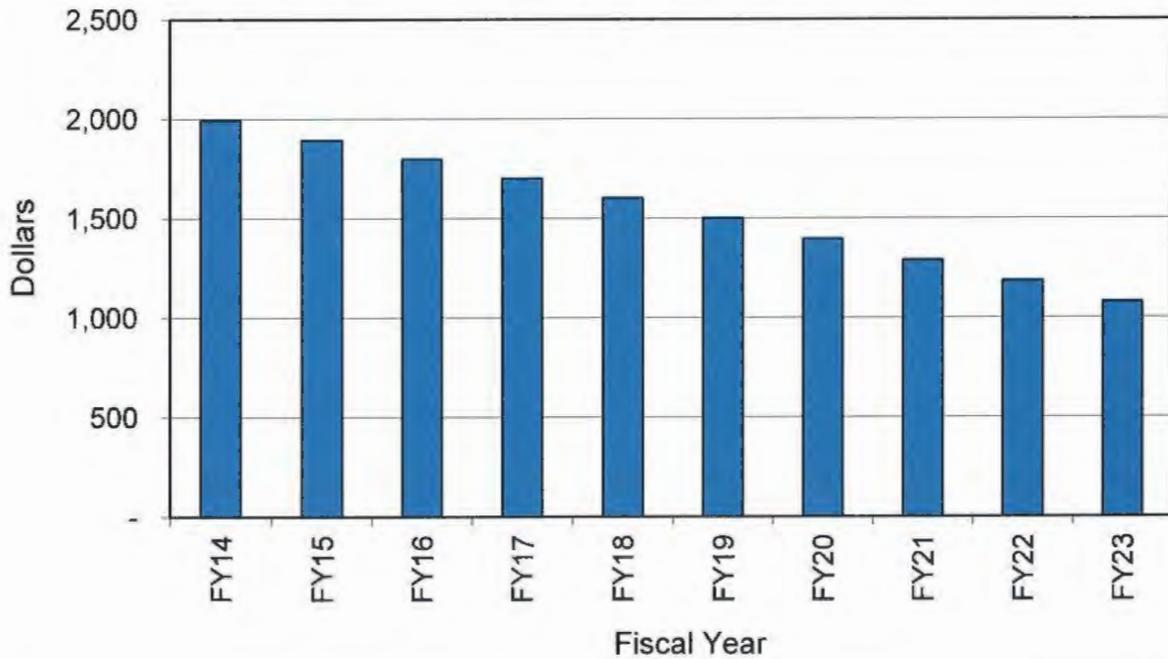
* During 2011, the City obtained a loan from the State of Tennessee to fund energy conservation measures at several school facilities. The total loan was \$5,037,689 and was able to be drawdown as needed. The loan bears interest at .75% and has a twelve year repayment schedule.

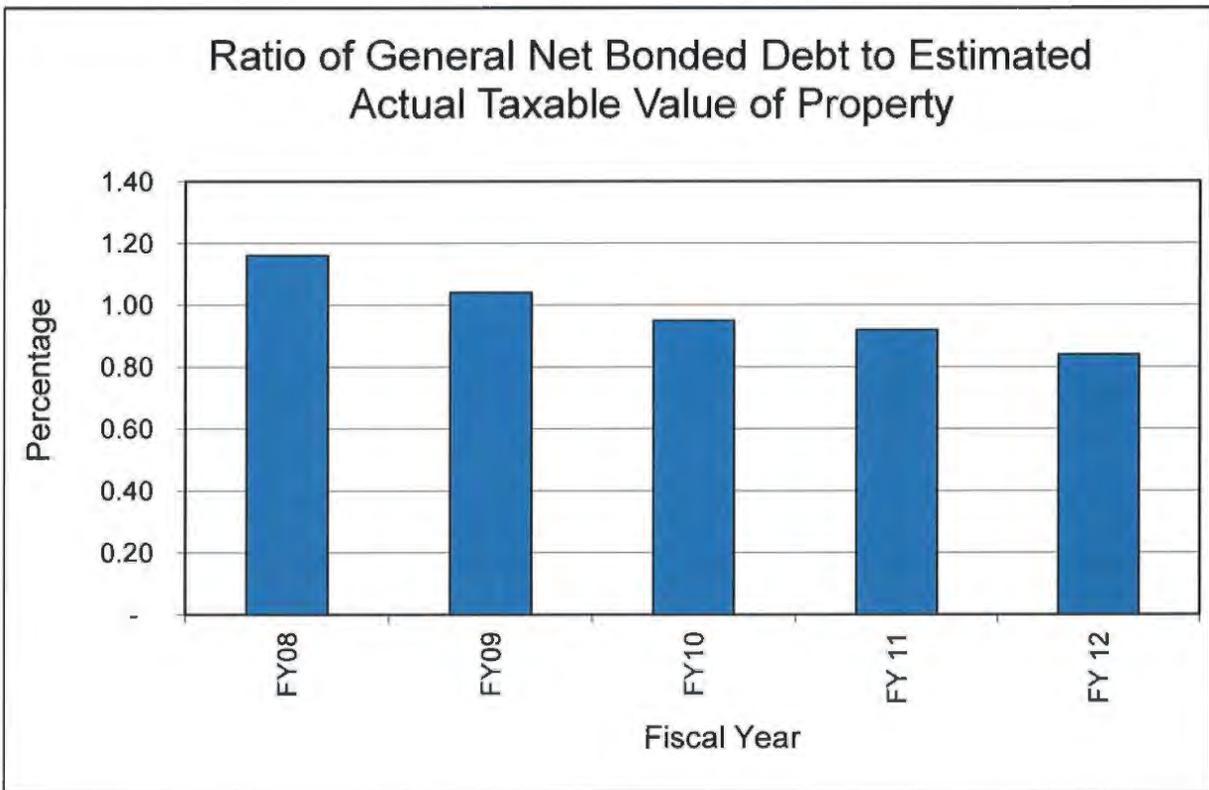
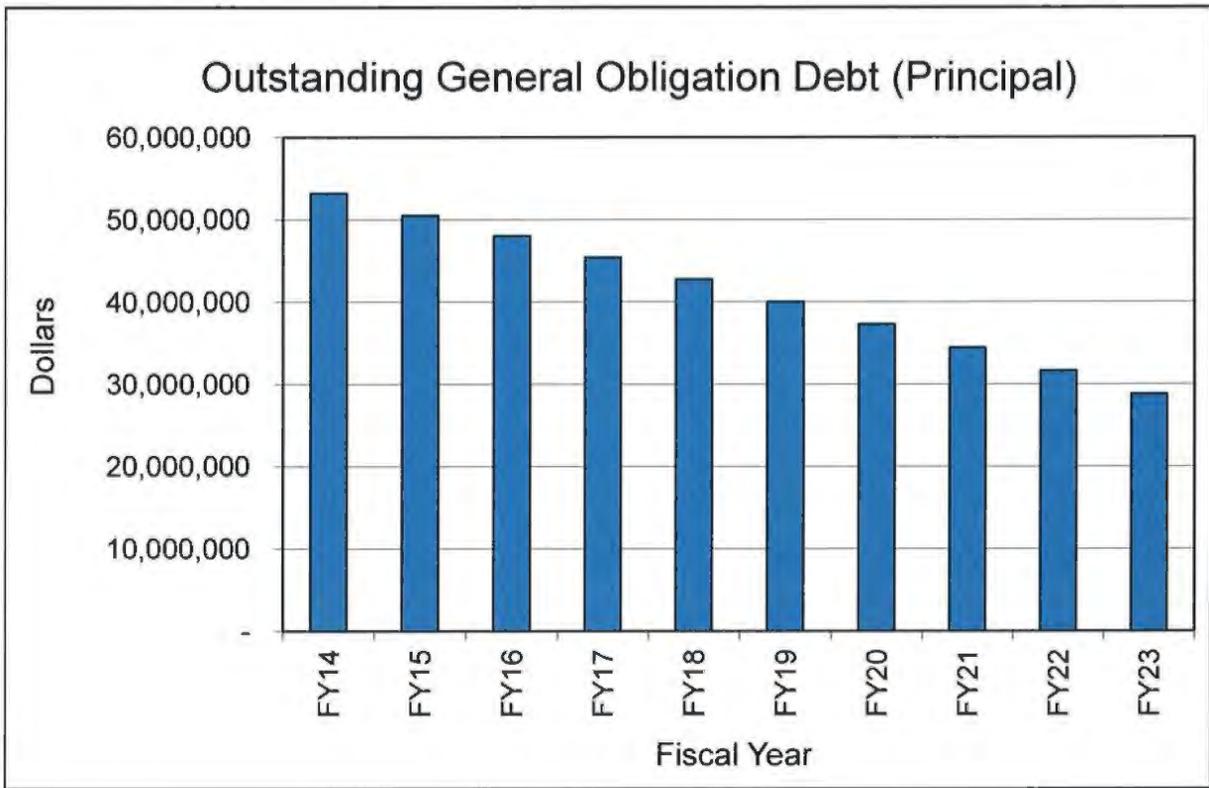
GENERAL OBLIGATION DEBT SERVICE EXPENDITURES		ACTUAL FY 2012	BUDGET FY 2013	PROJECTED FY 2013	BUDGET FY 2014
GENERAL OBLIGATION REFUNDING BONDS, 2005					
49210	Principal	420,000	425,000	425,000	-
49220	Interest	59,630	45,980	45,980	-
		<u>479,630</u>	<u>470,980</u>	<u>470,980</u>	<u>0</u>
GENERAL OBLIGATION BONDS, Series 2007					
49210	Principal	-	-	-	1,315,000
49220	Interest	315,344	315,344	315,344	59,600
		<u>315,344</u>	<u>315,344</u>	<u>315,344</u>	<u>1,374,600</u>
GENERAL OBLIGATION BONDS, Series 2008					
49210	Principal	1,000,000	1,025,000	1,025,000	-
49220	Interest	102,000	72,000	72,000	-
		<u>1,102,000</u>	<u>1,097,000</u>	<u>1,097,000</u>	<u>0</u>
GENERAL OBLIGATION REFUNDING BONDS, 2009					
49210	Principal	165,000	160,000	160,000	160,000
49220	Interest	87,494	82,544	82,544	77,744
		<u>252,494</u>	<u>242,544</u>	<u>242,544</u>	<u>237,744</u>
GENERAL OBLIGATION BONDS, Series 2011					
49210	Principal	295,000	310,000	310,000	325,000
49220	Interest	157,700	145,900	145,900	133,500
		<u>452,700</u>	<u>455,900</u>	<u>455,900</u>	<u>458,500</u>
GENERAL OBLIGATION BONDS, Series 2012					
49210	Principal	-	10,289	-	75,000
49220	Interest	-	834,888	3,803	8,400
		<u>0</u>	<u>845,177</u>	<u>3,803</u>	<u>83,400</u>
GENERAL OBLIGATION BONDS, Series 2013A					
49210	Principal	-	-	-	-
49220	Interest	-	-	-	365,196
		<u>0</u>	<u>0</u>	<u>0</u>	<u>365,196</u>
GENERAL OBLIGATION REFUNDING BONDS, 2013B					
49210	Principal	-	-	-	325,000
49220	Interest	-	-	-	136,041
		<u>0</u>	<u>0</u>	<u>0</u>	<u>461,041</u>
GENERAL OBLIGATION BONDS, Series 2013D					
49210	Principal	-	-	-	-
49220	Interest	-	-	-	460,321
		<u>0</u>	<u>0</u>	<u>0</u>	<u>460,321</u>
GENERAL OBLIGATION BONDS, Series 2013E					
49210	Principal	-	-	-	-
49220	Interest	-	-	-	60,000
		<u>0</u>	<u>0</u>	<u>0</u>	<u>60,000</u>
2008 ECM STATE LOAN					
49210	Principal	60,571	60,571	60,571	60,571
		<u>60,571</u>	<u>60,571</u>	<u>60,571</u>	<u>60,571</u>
2010 ECM STATE LOAN					
49210	Principal	-	399,696	301,752	404,988
49220	Interest	28,439	36,132	36,835	34,127
		<u>28,439</u>	<u>435,828</u>	<u>338,587</u>	<u>439,115</u>
OTHER EXPENDITURES					
	Professional & Contractual Fees	2,546	25,000	3,500	15,000
TOTAL DEBT SERVICE FUND EXPENDITURES		<u>2,693,724</u>	<u>3,948,344</u>	<u>2,988,229</u>	<u>4,015,488</u>

Annual Municipal Debt Service

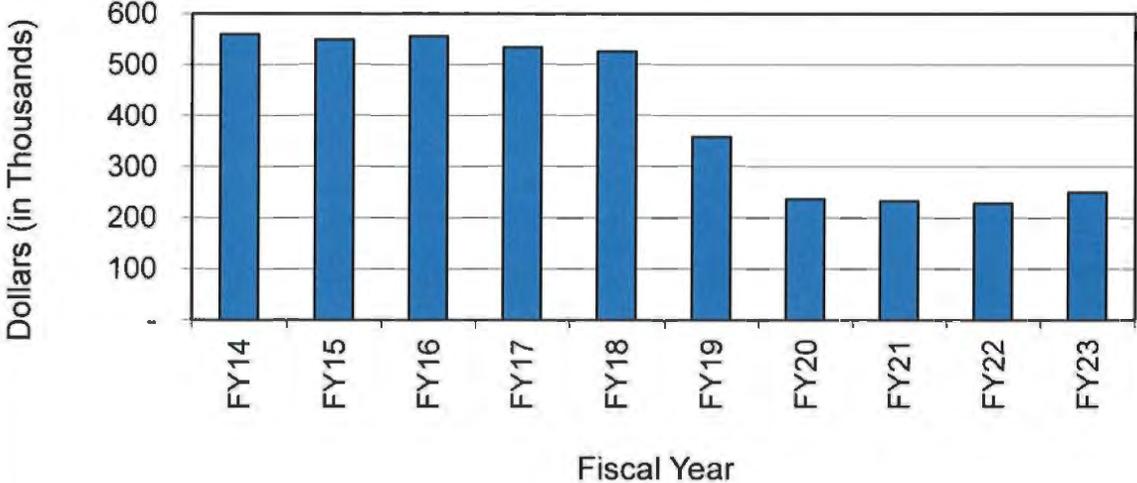


Net General Obligation Debt per Capita





Annual Waterworks Fund Debt Service



Debt Service by Fund Schedule

	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29 and Beyond	Totals
Municipal																	
2013A GO Bonds - Chapter 420	-	25,000	25,000	25,000	50,000	75,000	125,000	150,000	175,000	250,000	475,000	485,000	500,000	515,000	525,000	6,925,000	9,800,000
2013B GO Bonds - Proj. Various Refundings	325,000	805,000	1,060,000	1,085,000	1,085,000	1,115,000	1,090,000	895,000	925,000	935,000	-	-	-	-	-	-	9,320,000
2013D GO Bonds - Proj. Chapter 420	-	100,000	100,000	100,000	150,000	175,000	200,000	275,000	275,000	275,000	840,000	865,000	865,000	910,000	935,000	12,200,000	17,350,000
2013E GO Bonds - Proj. Capital Projects	-	334,818	346,299	358,173	370,455	383,157	396,295	409,883	423,937	438,474	453,509	-	-	-	-	-	3,915,000
2012 GO Bonds - Equipment	75,000	75,000	100,000	100,000	70,000	-	-	-	-	-	-	-	-	-	-	-	420,000
2011 GO Bonds - BOE ECM & Other	325,000	335,000	355,000	365,000	380,000	395,000	405,000	420,000	425,000	440,000	-	-	-	-	-	-	3,845,000
2009 GO Bonds - Library Refinancing	180,000	180,000	180,000	175,000	195,000	195,000	190,000	215,000	210,000	230,000	230,000	-	-	-	-	-	2,160,000
2007 GO Bonds - Demolition	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	90,000
2007 GO Bonds - Fairmount	1,225,000	175,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,400,000
2010 ECM State Loan	404,988	408,036	411,108	414,204	417,312	420,456	423,624	426,804	430,020	433,260	436,524	109,601	-	-	-	-	4,735,937
2008 ECM State Loan	60,571	60,572	60,572	-	-	-	-	-	-	-	-	-	-	-	-	-	181,715
Municipal Principal	2,665,559	2,496,426	2,637,979	2,622,377	2,717,767	2,758,613	2,829,919	2,791,687	2,863,957	3,001,734	2,435,033	1,459,601	1,385,000	1,425,000	1,460,000	19,125,000	53,217,652
Municipal Interest																	
2013A GO Bonds - Chapter 420	365,196	319,880	319,380	318,880	318,380	317,380	315,880	312,130	306,130	299,130	291,630	277,380	262,830	247,830	232,380	1,515,332	5,787,368
2013B GO Bonds - Proj. Various Refundings	136,041	135,945	129,908	120,898	110,048	96,485	79,760	60,685	42,785	21,973	-	-	-	-	-	-	934,528
2013D GO Bonds - Proj. Chapter 420	460,321	552,385	551,535	550,535	549,385	547,435	544,985	541,985	537,173	531,260	524,798	503,378	480,455	455,675	429,285	2,838,119	10,169,424
2013E GO Bonds - Proj. Capital Projects	60,000	130,298	118,807	106,933	94,652	81,949	68,812	55,223	41,189	26,632	11,597	-	-	-	-	-	796,062
2012 GO Bonds - Equipment	8,400	6,900	5,400	3,400	1,400	-	-	-	-	-	-	-	-	-	-	-	25,500
2011 GO Bonds - BOE ECM & Other	133,500	120,500	107,100	92,900	78,300	63,100	51,250	39,100	26,500	13,750	-	-	-	-	-	-	726,000
2009 GO Bonds - Library Refinancing	77,744	72,944	67,544	62,144	56,894	50,800	43,000	35,400	26,800	18,400	9,200	-	-	-	-	-	520,870
2007 GO Bonds - Demolition	3,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,600
2007 GO Bonds - Fairmount	56,000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	63,000
2010 ECM State Loan	34,127	31,079	28,009	24,915	21,798	18,657	15,493	12,304	9,092	5,856	2,595	137	-	-	-	-	204,062
Municipal Interest	1,334,929	1,376,921	1,327,683	1,280,605	1,230,657	1,175,806	1,119,180	1,056,827	989,649	917,001	839,820	780,895	743,285	703,505	661,665	4,353,451	19,230,414
Municipal Debt	4,000,488	3,873,347	3,965,662	3,902,982	3,948,424	3,934,419	3,949,099	3,848,514	3,853,606	3,918,735	3,274,853	2,240,496	2,128,285	2,128,505	2,121,665	23,478,451	72,448,066
Waterworks																	
2013B GO Bonds - Proj. Various Refundings	15,000	15,000	185,000	180,000	180,000	190,000	-	-	-	-	-	-	-	-	-	-	765,000
2012 GO Bonds - Capital Projects	100,000	100,000	105,000	105,000	120,000	125,000	200,000	200,000	200,000	225,000	225,000	225,000	225,000	225,000	-	225,000	2,380,000
2012 GO Bonds - Refunding	195,000	190,000	190,000	190,000	175,000	-	-	-	-	-	-	-	-	-	-	-	940,000
2007 GO Bonds	150,000	155,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	305,000
Waterworks Principal	460,000	460,000	480,000	475,000	475,000	315,000	200,000	200,000	200,000	225,000	4,390,000						
Waterworks Interest																	
2013B GO Bonds - Proj. Various Refundings	8,564	8,585	8,473	6,900	5,100	2,850	-	-	-	-	-	-	-	-	-	-	40,472
2012 GO Bonds - Capital Projects	49,288	47,288	45,288	43,188	41,088	38,688	36,188	32,188	28,188	24,188	19,688	14,906	10,125	5,063	-	5,063	435,356
2012 GO Bonds - Refunding	18,800	14,900	11,100	7,300	3,500	-	-	-	-	-	-	-	-	-	-	-	55,600
2007 GO Bonds	12,200	6,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,400
Waterworks Interest	88,852	76,973	64,861	57,388	49,688	41,538	36,188	32,188	28,188	24,188	19,688	14,906	10,125	5,063	-	5,063	549,828
Waterworks Loans																	
2008 ECM State Loan	10,856	10,856	10,856	-	-	-	-	-	-	-	-	-	-	-	-	-	32,568
Waterworks Loans	10,856	10,856	10,856	-	-	-	0	32,568									
Waterworks Debt	559,708	547,829	555,717	532,388	524,688	356,538	236,188	232,188	228,188	249,188	244,688	239,906	235,125	230,063	0	230,063	4,972,396
Total Debt	4,560,196	4,423,176	4,521,379	4,435,370	4,473,312	4,290,957	4,185,287	4,080,702	4,081,794	4,167,923	3,519,541	2,480,402	2,363,410	2,358,568	2,121,665	23,708,514	77,420,462
Total Principal	3,125,559	2,958,426	3,117,979	3,097,377	3,192,767	3,073,613	3,029,919	2,991,687	3,063,957	3,226,734	2,860,033	1,684,601	1,610,000	1,650,000	1,460,000	19,350,000	57,607,652
Total Interest	1,423,781	1,453,894	1,392,544	1,337,993	1,280,545	1,217,344	1,155,368	1,089,015	1,017,837	941,189	859,508	795,801	753,410	708,568	661,665	4,358,514	19,780,242
Total Other Loans	10,856	10,856	10,856	-	32,568												
Total Debt	4,560,196	4,423,176	4,521,379	4,435,370	4,473,312	4,290,957	4,185,287	4,080,702	4,081,794	4,167,923	3,519,541	2,480,402	2,363,410	2,358,568	2,121,665	23,708,514	77,420,462

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*Other
Programs*

FUND General	DEPARTMENT Other	ACTIVITY Council Programs	NUMBER 001-40115
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Description

The Bristol Tennessee-Virginia Public Library is a jointly funded facility operated under the direction of a joint Library Board. In 1925, the twin cities decided to operate and fund a joint library facility. The Main Library is located in downtown Bristol, Virginia, on Goode Street, and a branch facility (Avoca) is located at 1550 Volunteer Parkway in Bristol, Tennessee. The Avoca Branch, which opened in 1973, is funded entirely by the City of Bristol, Tennessee. The Library Board consists of eleven members, with five appointed by each City Council member for three-year terms and one member elected at-large by the Board.

The Library provides and maintains informational and recreational material to meet the needs of the Bristol community. Both printed and non-printed materials are collected and organized for convenient use. The Library is staffed by a combination of 33 full-time and part-time employees, and also recruits and trains volunteers to support the staff. During fiscal 2012, volunteers provided 2,514 hours of service. The Library's total collection consists of approximately 199,508 volumes and other non-print material. Over 204 magazines are available for patron reading, along with 1,669 rolls of microfilm.

In fiscal 2012, Library staff circulated 257,890 books and 114,218 videos and other non-print materials. Library patrons borrowed 6,820 books from other libraries and loaned 11,037 books to other libraries through the Interlibrary Loan Service and the Millennium Courier Service. Staff answered 21,315 reference questions. Attendance recorded at the Main Library and the Avoca Branch totaled 299,242. The Main Library is open 63 hours a week, and the Avoca Branch is open 47 hours a week.

The Children's Library provides material and services to children through the sixth grade. Special children's programs include Storytime and the summer reading program. In fiscal 2012, 10,719 children participated in Storytime activities at the Main Library and 1,073 at the Avoca Branch. The summer reading program had 425 children at Main and 41 at the Avoca Branch.

The library also offers a teen program for seventh through twelfth grade students. At least one program is scheduled each week, with 2,005 teens, 1,679 tweens, and 362 young adults, either attending a program or taking a tour. The teen summer reading program had 175 participants this summer.

All library records are computerized, with card catalog information available on-line at www.bristol-library.org. Internet access is also provided, and during fiscal 2012 patrons logged 52,627 hours of access.

LIBRARY EXPENDITURES	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	PROJECTED FY 2013	BUDGET FY 2014	BUDGET 14 vs 13	% Change
Other Expenditures							
Main Library	605,526	630,390	656,826	674,978	687,637	30,811	4.7
Academy/Adult Learning Lab	32,500	32,500	32,500	32,500	32,500	-	0.0
Avoca Library	184,525	185,058	185,058	185,058	185,058	-	0.0
Insurance	437	427	450	558	590	140	31.1
TOTAL	822,988	848,375	874,834	893,094	905,785	30,951	3.5

Budget Highlights

The total budget for the main library is \$687,637, which is an increase of 4.7% when compared to the prior year.

Funding for the Avoca Branch is proposed at \$185,058, which is at a constant funding level when compared to the prior year budget.

FUND General	DEPARTMENT Bristol City Schools	ACTIVITY Schools/Property Insurance	NUMBER 001-13600-050 001-40190
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Description

The Bristol School System receives general operating revenues from the City, Sullivan County, the State of Tennessee, and special project revenues from the federal and state governments. The budget for the General Purpose School Fund is approved by the Board of Education, and a request for City funding to meet program expenditure estimates in the School's budget is submitted to City Council.

Program Comments

This activity provides for the annual General Fund contribution to the School System to fund operating expenses. The budgeted city contribution to the Schools in FY 2014 is \$4,159,102. Historically, the City has paid the property insurance, since the schools are owned by the City. For FY 2014, \$100,000 is budgeted for this expenditure. An additional \$437,500 is also budgeted this year for non-routine maintenance and capital projects. These funds are outside of the General Fund contribution for school operating expenses and are not included as part of that total.

The school system's property, workers' compensation, and liability insurance are through the Tennessee Municipal League Insurance Pool. The City pays the annual premium for the property insurance, and the schools are responsible for the workers' compensation and liability premiums.

EXPENDITURES	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	PROJECTED FY 2013	BUDGET FY 2014	BUDGET 14 vs 13	% Change
School Operations (Operating Transfer)	3,914,000	3,979,755	4,091,188	4,091,188	4,159,102	67,914	1.7
Property Insurance	79,541	69,327	75,000	95,045	100,000	25,000	33.3
Non-Routine Maintenance/Capital	250,000	250,000	437,500	250,000	437,500	-	0.0
Total Schools	4,243,541	4,299,082	4,603,688	4,436,233	4,696,602	92,914	2.0

FUND General	DEPARTMENT Other	ACTIVITY Council Programs	NUMBER 001-40115/ 008-40920
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Description

The purpose of this activity is to provide financial support for those agencies that promote tourism/economic development, offer assistance and social services to the Bristol community, and other activities. Agencies and activities proposed for funding in fiscal 2014 include the following:

Believe in Bristol (CDBG Funded \$22,500)	35,000
Birthplace of Country Music	125,000
Bristol Chamber of Commerce - Keep	
Bristol Beautiful	15,000
Bristol Chamber of Commerce - Programs	5,500
Bristol Tennessee City Schools - AP Exams	8,000
Convention and Visitors Bureau	175,000
Paramount	25,000
Rhythm and Roots Reunion	25,000
Second Harvest Food Bank	2,500
Tax Relief Program	14,500
United Way	36,000
YWCA (CDBG Funded \$22,000)	25,000
Total	491,500

EXPENDITURES	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	PROJECTED FY 2013	BUDGET FY 2014	BUDGET 14 vs 13	% Change
Believe in Bristol	10,000	12,500	12,500	12,500	12,500	-	0.0
Believe in Bristol - Main Street	22,500	22,500	22,500	22,500	22,500	-	0.0
Birthplace of Country Music	25,000	35,000	125,000	125,000	125,000	-	0.0
Bristol Chamber of Commerce - Keep Bristol Beautiful	18,000	20,000	15,000	15,000	15,000	-	0.0
Bristol Chamber of Commerce - Programs	-	-	5,500	5,500	5,500	-	0.0
Bristol Tennessee City Schools - AP Exams	-	-	-	-	8,000	8,000	100.0
Convention and Visitors Bureau	150,000	160,000	175,000	175,000	175,000	-	0.0
Paramount	-	-	25,000	25,000	25,000	-	100.0
Rhythm and Roots Reunion	25,000	25,000	25,000	25,000	25,000	-	0.0
Second Harvest Food Bank	-	2,500	2,500	2,500	2,500	-	0.0
Tax Relief Program	14,072	14,394	14,500	14,500	14,500	-	0.0
United Way	31,000	31,000	36,000	36,000	36,000	-	0.0
YWCA	25,000	25,000	25,000	25,000	25,000	-	100.0
TOTAL	320,572	347,894	483,500	483,500	491,500	8,000	1.7

FUND Health Insurance	DEPARTMENT Human Resources	ACTIVITY Health Insurance	NUMBER 14
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Description

The Health Insurance Fund provides that adequate funds are available for all medical and dental claims for employee health care. The fund ensures the City's ability to pay for losses through a funded reserve and the purchase of insurance.

At the present time, the City purchases insurance with relatively high deductibles or stop-loss levels for employee health care. Monetary reserves are maintained within the fund to pay for the City's portion of any losses in these areas. The appropriate level of reserves within the funds is determined by examining the potential for losses and providing the necessary funds to cover those losses.

The City's group health plan currently operates with a preferred provider organization (PPO) option with the City providing funding for medical claims up to \$105,000 annually per employee or dependent. Individual medical claims in excess of this amount are funded by insurance coverage.

Pre 65 retirees and COBRA participants, for which medical claims are paid under this category, pay 100 percent and 102 percent, respectively, of the regular employees premium rate for their coverage.

Dental insurance is also provided by the City on a cost-sharing basis with employees. The City contributes \$120 annually per participating employee.

In January 2009, an additional option, a Health Reimbursement Arrangement, was implemented to provide employees a choice in selecting a plan to match their healthcare and financial needs. In March 2009, all Medicare eligible retirees were moved to a Center for Medicare Services (CMS) approved Medicare Advantage Program.

For Fiscal 2014, the City will continue to fund only premium costs of the Medicare eligible retirees whereas in the past the City funded the medical and prescription costs. The change in funding reduces the City's high claim liabilities.

HEALTH INSURANCE FUND EXPENSES	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	PROJECTED FY 2013	BUDGET FY 2014	BUDGET 14 vs 13	% Change
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49000 EMPLOYEE INSURANCE

809 Prescription Claims	584,298	602,790	680,000	570,000	600,000	(80,000)	(11.8)
810 Administrative Expenses	114,524	118,122	120,000	120,000	120,000	-	0.0
811 Medical Claims	2,453,236	2,656,680	2,700,000	2,220,000	2,730,000	30,000	1.1
812 Stop Loss Insurance	226,157	248,390	250,000	253,000	275,000	25,000	10.0
813 Section 125 Administration	2,586	2,640	9,000	5,000	9,000	-	0.0
814 Dental Administrative Costs	13,204	13,688	14,000	14,460	15,000	1,000	7.1
815 Dental Claims	131,276	125,232	130,000	130,000	130,000	-	0.0
820 HRA Liability Adjustment	-	-	-	200,000	200,000	200,000	100.0
825 Federal Tax	-	-	-	-	40,000	40,000	100.0
645 OPEB Funding	67,118	191,413	94,259	124,040	163,378	69,119	73.3
263 Miscellaneous Expenses	22,920	37,036	27,000	34,613	27,000	-	0.0
TOTAL HEALTH INSURANCE FUND EXPENSES	3,615,319	3,995,991	4,024,259	3,671,113	4,309,378	285,119	7.1

*Departmental
Summaries*

City Council	Actual FY2011	Actual FY2012	Budget FY2013	Projected FY2013	Budget FY2014	Budget 14 vs 13	% Change
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GENERAL FUND

CITY COUNCIL

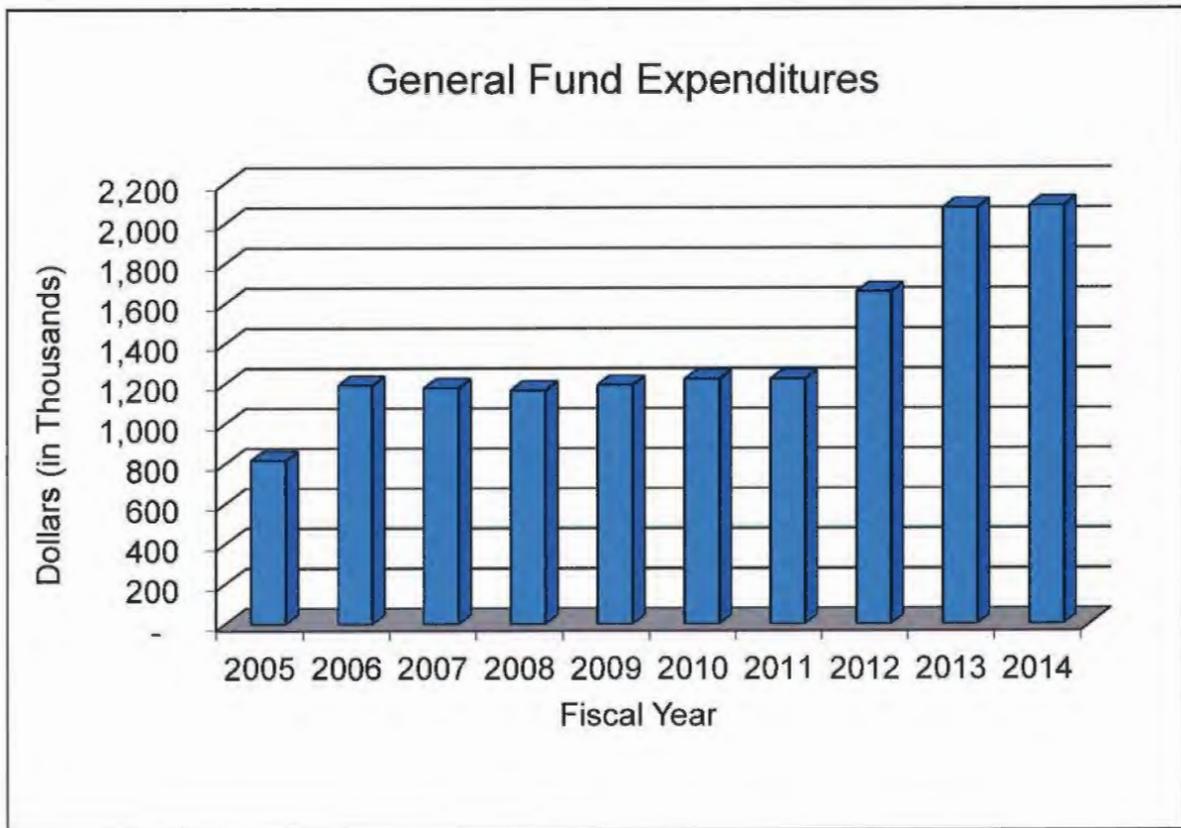
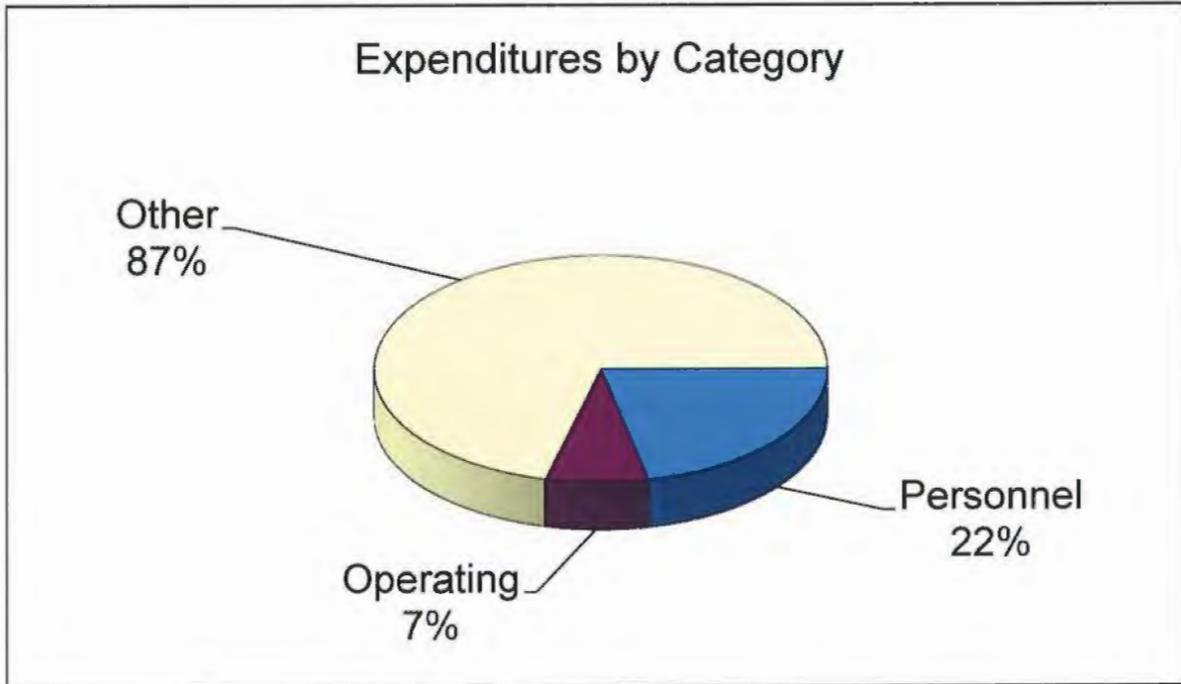
City Council	119,100	133,955	143,860	126,991	157,179	13,319	9.3
Council Programs	1,104,899	1,524,825	1,996,259	1,950,702	1,930,587	(65,672)	(3.3)
Total General Fund	1,223,999	1,658,780	2,140,119	2,077,693	2,087,766	(52,353)	(2.4)

GENERAL FUND

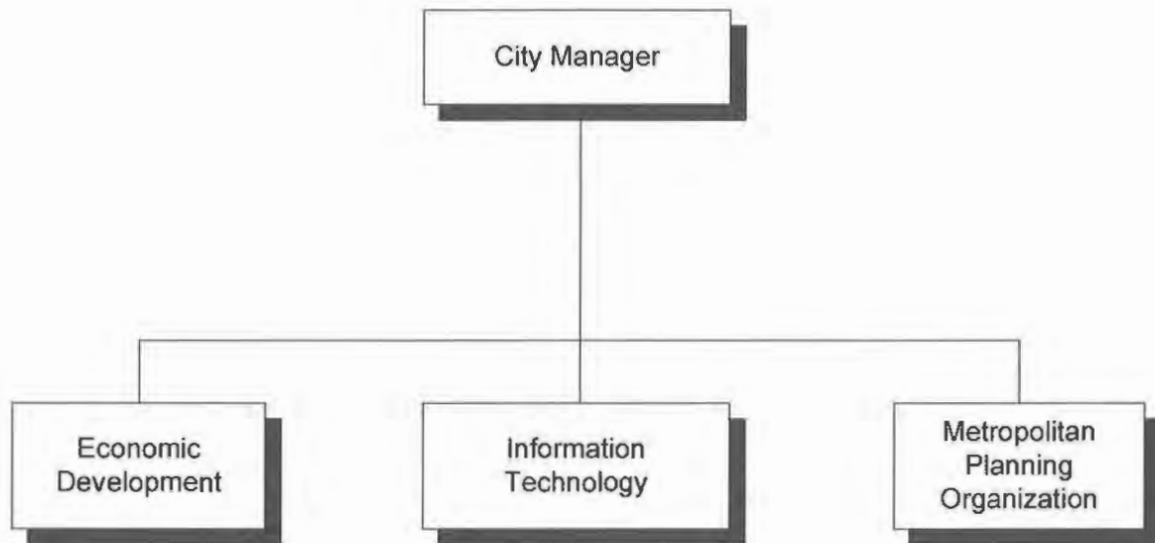
EXPENDITURE SUMMARY

Personnel	48,722	62,140	577,580	568,333	456,601	(120,979)	(20.9)
Operating	101,512	429,692	215,875	148,911	152,730	(63,145)	(29.3)
Other	1,086,998	1,181,832	1,362,648	1,374,559	1,495,899	133,251	9.8
Gross Expenditures	1,237,232	1,673,664	2,156,103	2,091,803	2,105,230	(50,873)	(2.4)
Reduction of Costs	(13,233)	(14,884)	(15,984)	(14,110)	(17,464)	(1,480)	(9.3)
Total Expenditures	1,223,999	1,658,780	2,140,119	2,077,693	2,087,766	(52,353)	(2.4)

City Council Expenditures



OFFICE OF THE CITY MANAGER



Office of the City Manager	Actual FY2011	Actual FY2012	Budget FY2013	Projected FY2013	Budget FY2014	Budget 14 vs. 13	% Change
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GENERAL FUND:

OFFICE OF THE CITY MANAGER

City Manager	206,019	176,797	211,838	202,785	209,134	(2,704)	(1.3)
Chapter 420 Administration	-	42,285	-	-	-	-	100.0
Economic Development	289,017	886,171	547,856	673,686	710,093	162,237	29.6
Information Technology	281,066	374,512	399,614	341,762	320,300	(79,314)	(19.8)
Total General Fund	776,102	1,479,765	1,159,308	1,218,233	1,239,527	80,219	6.9

GENERAL FUND
EXPENDITURE SUMMARY

Personnel	582,805	631,329	733,290	625,846	696,155	(37,135)	(5.1)
Operating	396,140	809,373	660,463	529,360	482,291	(178,172)	(27.0)
Other	4,828	253,983	3,184	258,372	261,338	258,154	8,107.9
Gross Expenditures	983,773	1,694,685	1,396,937	1,413,578	1,439,784	42,847	3.1
Reduction of Costs	(207,671)	(214,920)	(237,629)	(195,345)	(200,257)	37,372	(15.7)
Total Expenditures	776,102	1,479,765	1,159,308	1,218,233	1,239,527	80,219	6.9

TRANSPORTATION GRANT FUND	1,358,047	747,195	797,628	708,812	813,745	16,117	2.0
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TRANSPORTATION GRANT FUND
EXPENDITURE SUMMARY

Personnel	572,651	564,152	566,156	528,337	534,475	(31,681)	(5.6)
Operating	214,842	167,569	213,770	166,164	215,047	1,277	0.6
Other	11,126	15,474	17,702	14,311	19,223	1,521	8.6
Capital Outlay	559,428	-	-	-	45,000	45,000	100.0
Total Expenditures	1,358,047	747,195	797,628	708,812	813,745	16,117	2.0

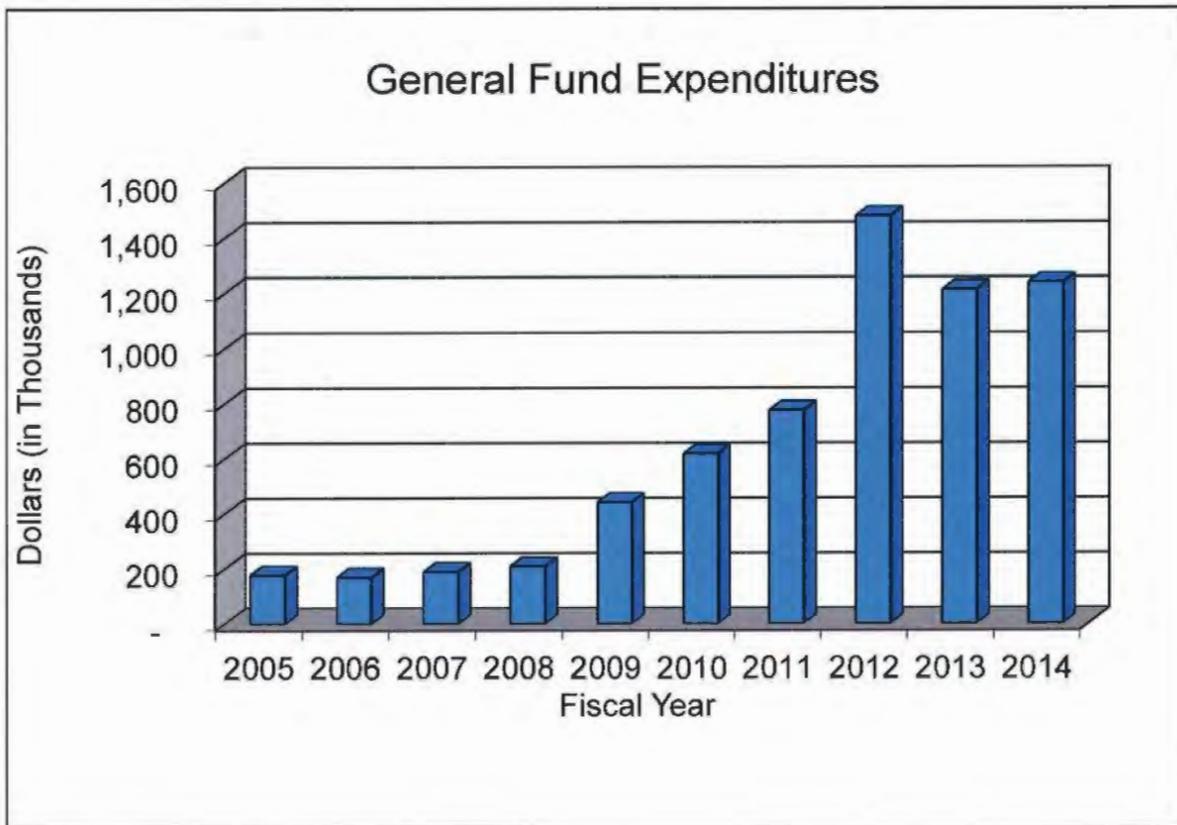
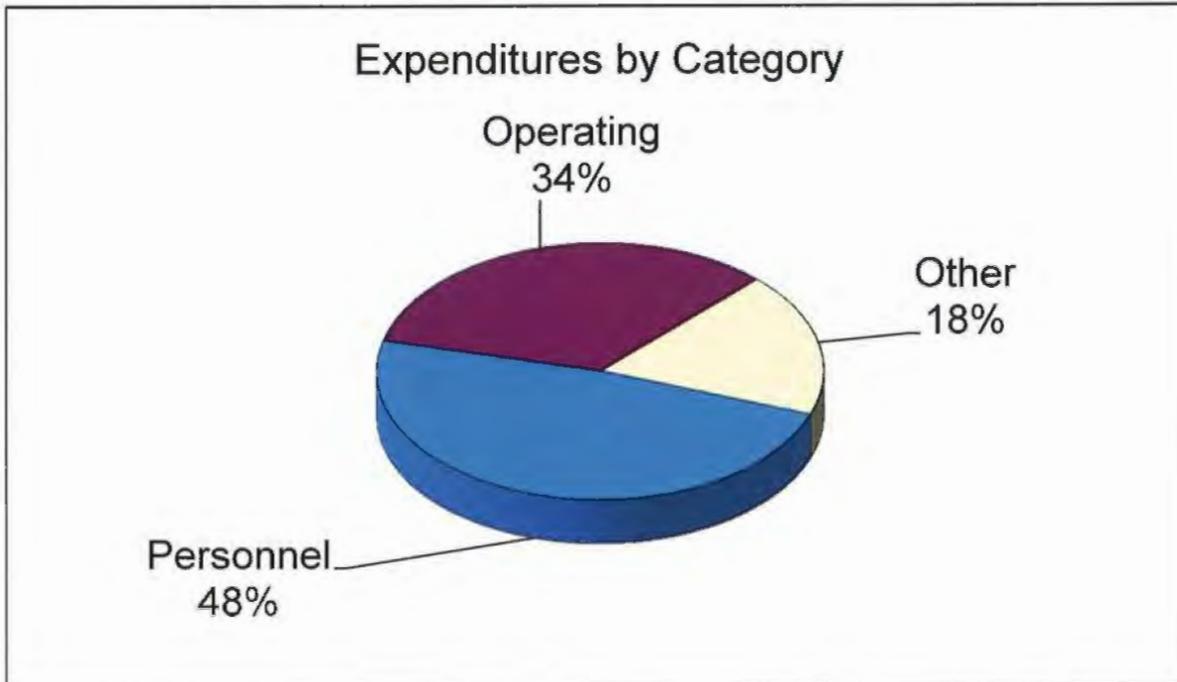
GRANT FUND	-	-	-	8,000	8,000	8,000	100.0
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GRANT FUND
EXPENDITURE SUMMARY

Operating	-	-	-	8,000	8,000	8,000	100.0
Total Expenditures	0	0	0	8,000	8,000	8,000	100.0

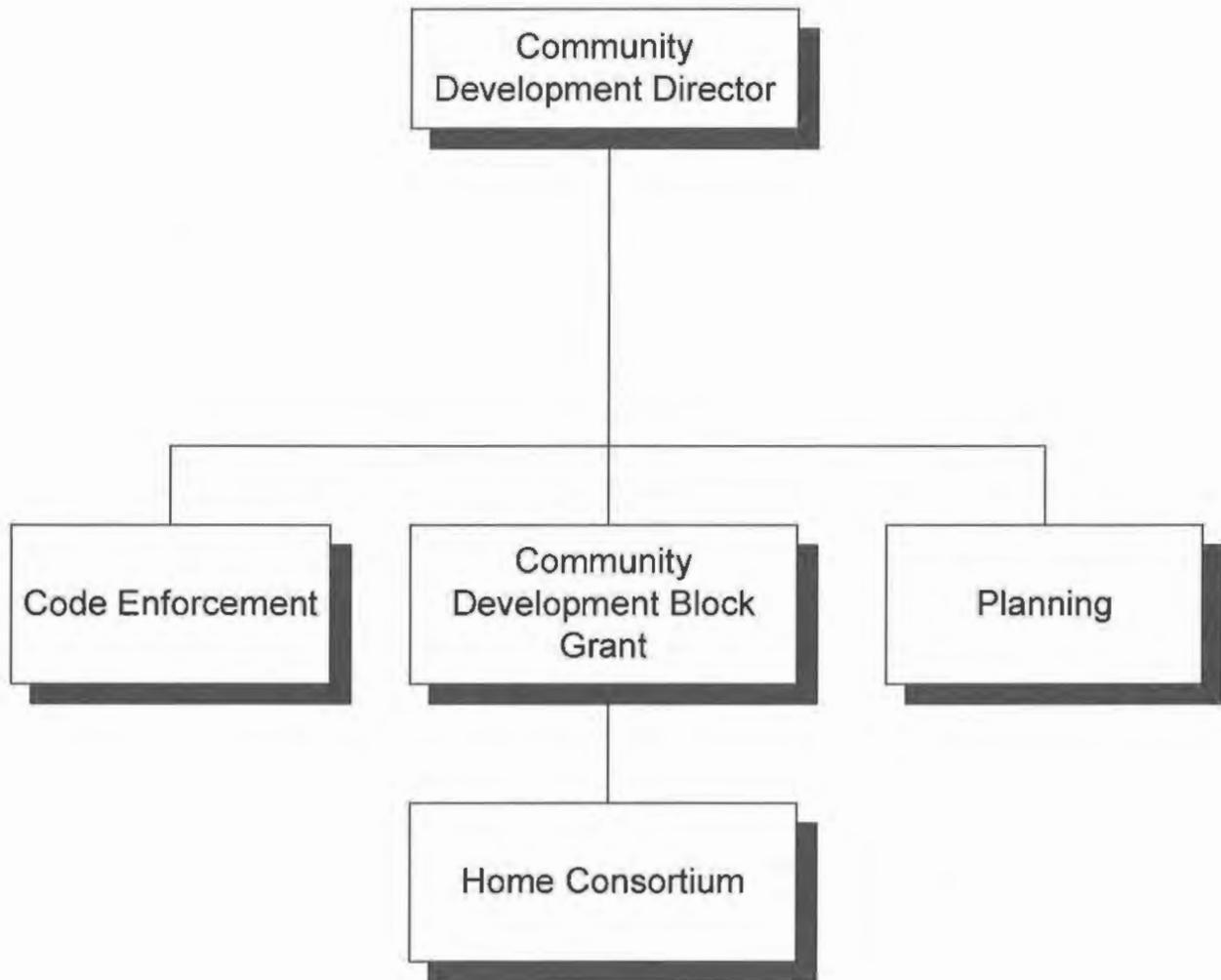
TOTAL CITY MANAGER	2,134,149	2,226,960	1,956,936	1,935,045	2,061,272	104,336	5.3
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Office of the City Manager Expenditures



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COMMUNITY DEVELOPMENT DEPARTMENT



Community Development	Actual FY2011	Actual FY2012	Budget FY2013	Projected FY2013	Budget FY2014	Budget 14 vs. 13	% Change
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GENERAL FUND:

COMMUNITY DEVELOPMENT

Planning	244,582	245,930	259,415	217,414	263,397	3,982	1.5
Code Enforcement	220,039	218,114	248,757	236,653	242,843	(5,914)	(2.4)
Total General Fund	464,621	464,044	508,172	454,067	506,240	(1,932)	(0.4)

GENERAL FUND
EXPENDITURE SUMMARY

Personnel	635,363	617,504	667,585	595,400	663,810	(3,775)	(0.6)
Operating	64,199	79,674	96,325	86,814	96,275	(50)	(0.1)
Other	4,409	5,908	6,048	5,766	6,945	897	14.8
Capital Outlay	-	-	-	-	-	-	0.0
Gross Expenditures	703,971	703,086	769,958	687,980	767,030	(2,928)	(0.4)
Reduction of Costs	(239,350)	(239,042)	(261,786)	(233,913)	(260,790)	996	(0.4)
Total Expenditures	464,621	464,044	508,172	454,067	506,240	(1,932)	(0.4)

OTHER FUNDS:

HOME CONSORTIUM FUND	959,539	1,687,977	1,923,778	969,333	1,488,087	(435,691)	(22.6)
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HOME CONSORTIUM FUND
EXPENDITURE SUMMARY

Personnel	31,964	33,913	48,497	56,778	44,211	(4,286)	(8.8)
Operating	100,971	102,856	142,676	59,095	125,719	(16,957)	(11.9)
Other	826,604	1,551,208	1,732,605	853,460	1,318,157	(414,448)	(23.9)
Total Expenditures	959,539	1,687,977	1,923,778	969,333	1,488,087	(435,691)	(22.6)

Community Development	Actual FY2011	Actual FY2012	Budget FY2013	Projected FY2013	Budget FY2014	Budget 14 vs. 13	% Change
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COMMUNITY DEVELOPMENT
GRANT FUND

Community Development	317,116	207,606	193,456	158,590	408,398	214,942	111.1
Emergency Shelter Grant	40,202	40,485	40,485	15,300	60,000	19,515	48.2
Total Community Development Grant Fund	357,318	248,091	233,941	173,890	468,398	234,457	100.2

COMMUNITY DEVELOPMENT
GRANT FUND
EXPENDITURE SUMMARY

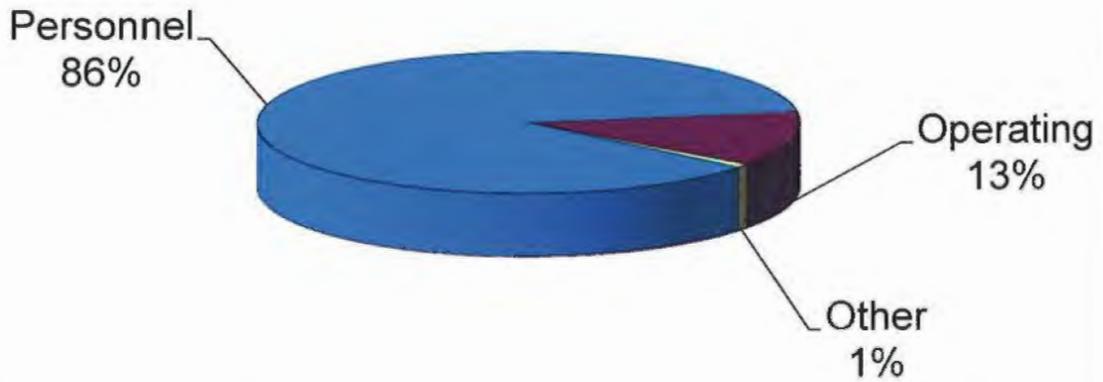
Personnel	48,689	46,569	30,208	32,462	24,115	(6,093)	(20.2)
Operating	4,329	4,258	2,530	3,000	5,389	2,859	113.0
Other	304,300	197,264	201,203	138,428	438,894	237,691	118.1
Total Expenditures	357,318	248,091	233,941	173,890	468,398	234,457	100.2

TOTAL COMMUNITY
DEVELOPMENT

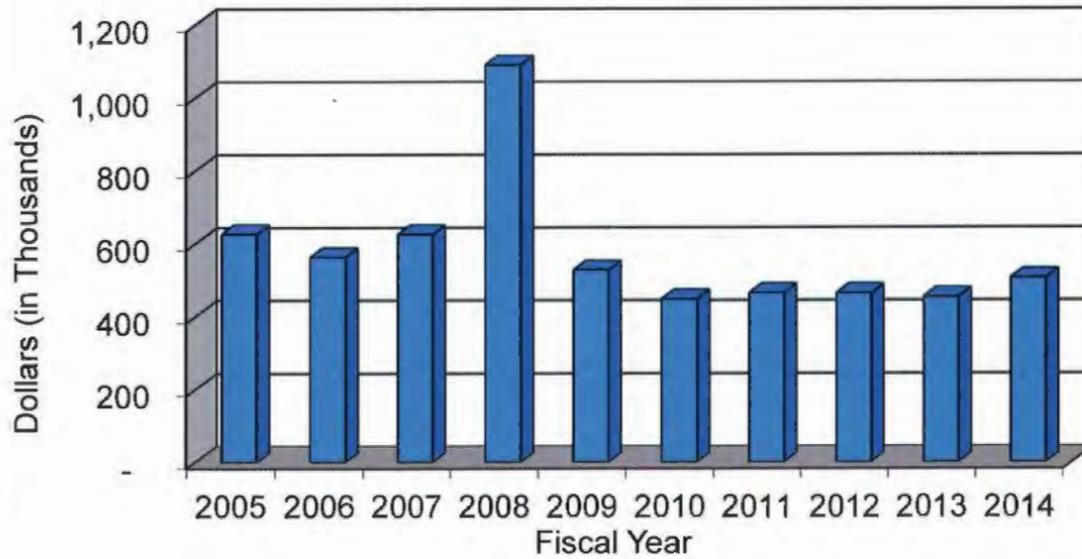
1,781,478	2,400,112	2,665,891	1,597,290	2,462,725	(203,166)	(7.6)
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Community Development

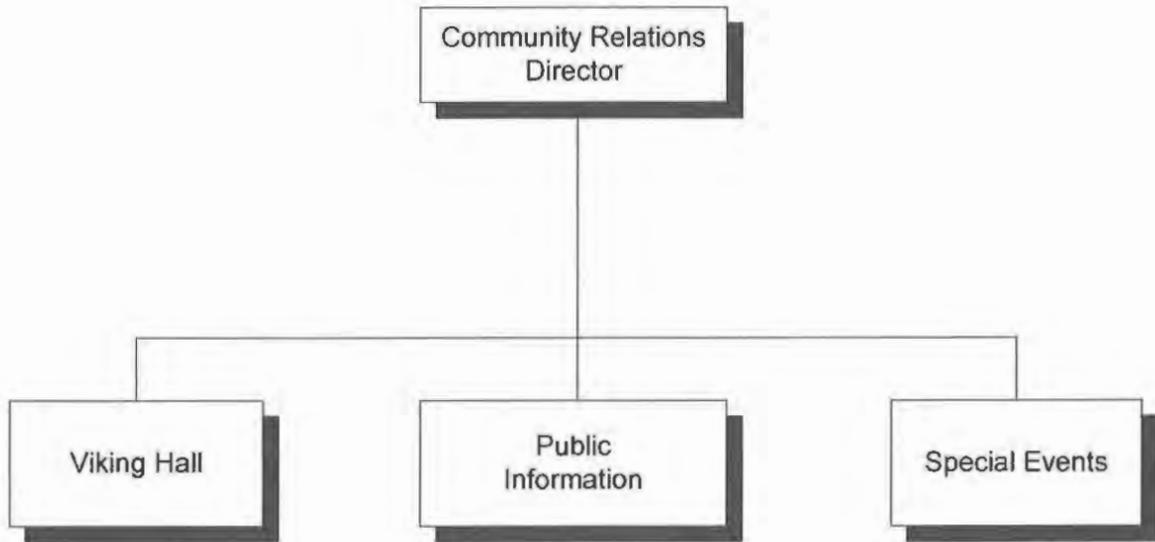
Expenditures by Category



General Fund Expenditures



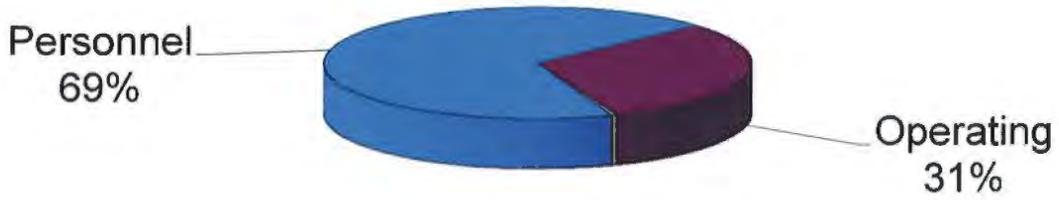
COMMUNITY RELATIONS DEPARTMENT



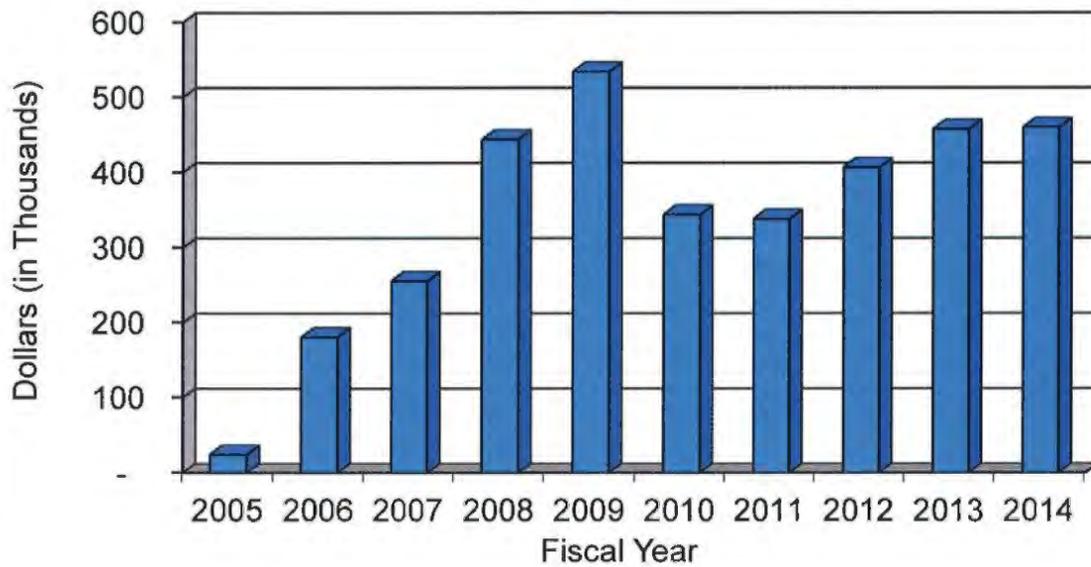
Community Relations	Actual FY2011	Actual FY2012	Budget FY2013	Projected FY2013	Budget FY2014	Budget 14 vs. 13	% Change
GENERAL FUND							
COMMUNITY RELATIONS							
Administration	338,479	406,918	432,258	457,691	460,025	27,767	6.4
Total General Fund	338,479	406,918	432,258	457,691	460,025	27,767	6.4
GENERAL FUND EXPENDITURE SUMMARY							
Personnel	241,065	296,746	294,688	307,440	316,381	21,693	7.4
Operating	96,552	109,082	136,480	148,602	141,995	5,515	4.0
Other	862	1,090	1,090	1,649	1,649	559	51.3
Total Expenditures	338,479	406,918	432,258	457,691	460,025	27,767	6.4
OTHER FUNDS:							
VIKING HALL FUND	438,959	359,864	577,884	580,495	579,677	1,793	0.3
VIKING HALL FUND EXPENDITURE SUMMARY							
Personnel	128,536	127,856	113,559	116,134	117,701	4,142	3.6
Operating	300,901	223,827	454,900	454,900	452,515	(2,385)	(0.5)
Other	9,522	8,181	9,425	9,461	9,461	36	0.4
Total Expenditures	438,959	359,864	577,884	580,495	579,677	1,793	0.3
GRANT FUND	1,230	-	-	-	-	-	0.0
GRANT FUND EXPENDITURE SUMMARY							
Operating	1,230	-	-	-	-	-	0.0
Total Expenditures	1,230	0	0	0	0	0	0.0
TOTAL COMMUNITY RELATIONS	778,668	766,782	1,010,142	1,038,186	1,039,702	29,560	2.9

Community Relations

Expenditures by Category

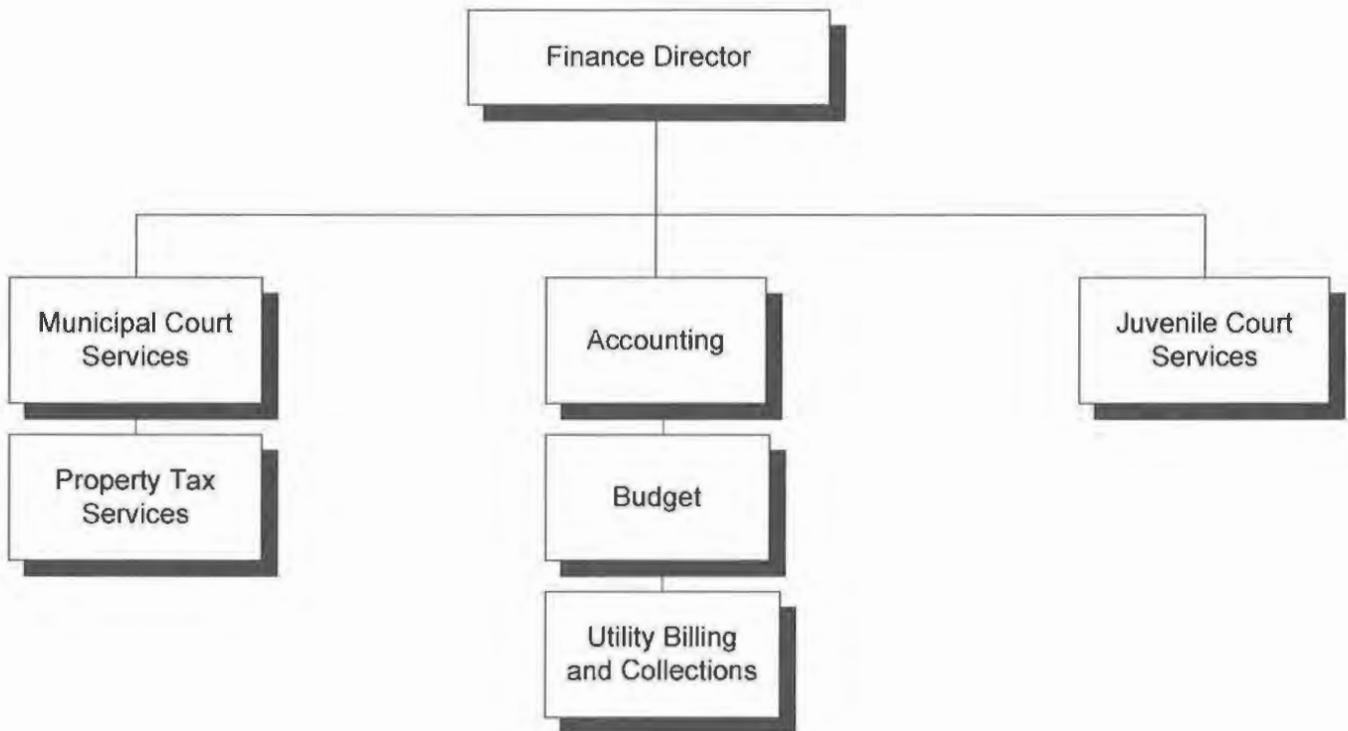


General Fund Expenditures



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FINANCE DEPARTMENT



Finance	Actual FY2011	Actual FY2012	Budget FY2013	Projected FY2013	Budget FY2014	Budget 14 vs. 13	% Change
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GENERAL FUND

FINANCE

Finance	419,006	430,214	446,211	428,580	439,511	(6,700)	(1.5)
City Court	50,313	51,280	54,968	55,938	58,643	3,675	6.7
Juvenile Court	268,361	258,637	285,317	282,632	298,610	13,293	4.7
Total General Fund	737,680	740,131	786,496	767,150	796,764	10,268	1.3

GENERAL FUND
EXPENDITURE SUMMARY

Personnel	1,018,883	1,016,330	1,103,690	1,053,553	1,093,365	(10,325)	(0.9)
Operating	223,830	237,637	218,508	229,305	232,330	13,822	6.3
Other	42,641	47,536	45,223	43,668	43,805	(1,418)	(3.1)
Gross Expenditures	1,285,354	1,301,503	1,367,421	1,326,526	1,369,500	2,079	0.2
Reduction of Costs	(547,674)	(561,372)	(580,925)	(559,376)	(572,736)	8,189	(1.4)
Total Expenditures	737,680	740,131	786,496	767,150	796,764	10,268	1.3

OTHER FUNDS:

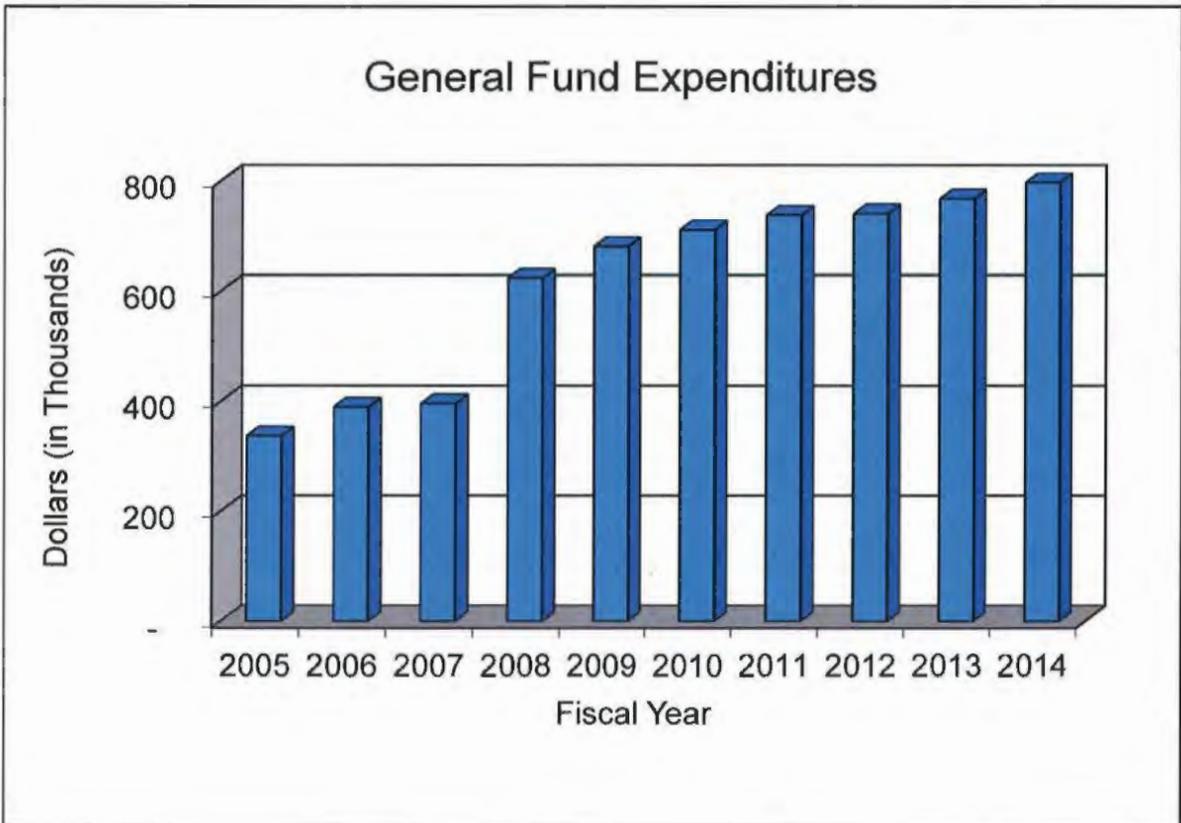
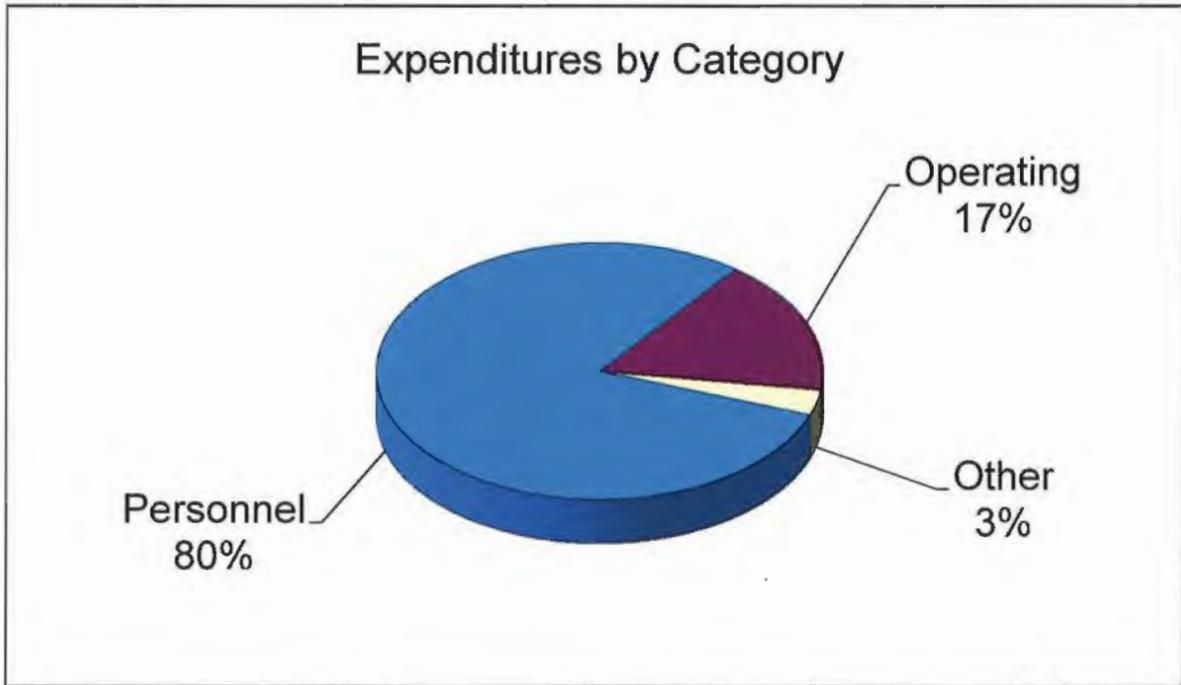
GRANT FUND	2,781	1,737	-	3,000	3,000	3,000	100.0
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GRANT FUND
EXPENDITURE SUMMARY

Operating	2,781	1,737	-	3,000	3,000	3,000	100.0
Total Expenditures	2,781	1,737	0	3,000	3,000	3,000	100.0

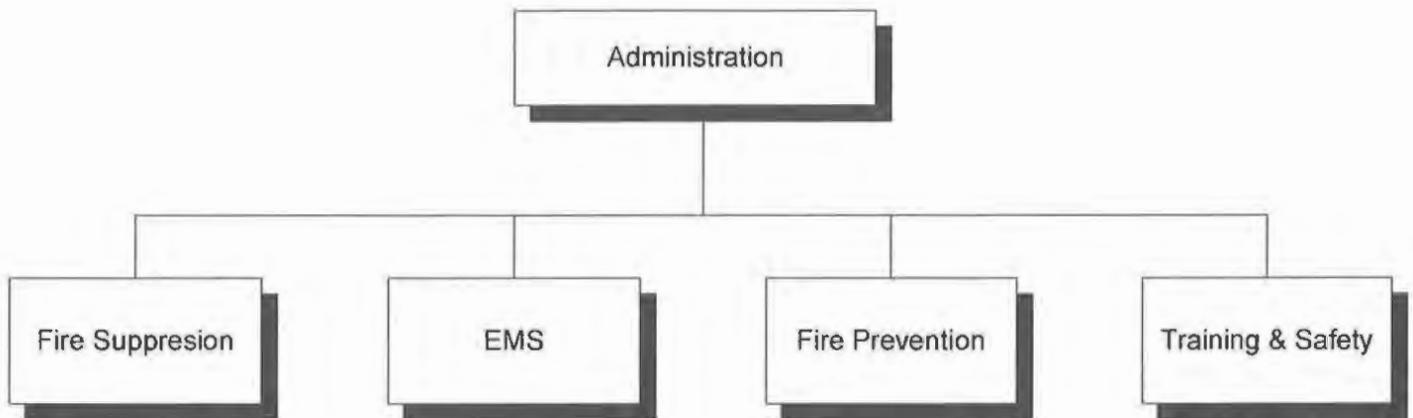
TOTAL FINANCE	740,461	741,868	786,496	770,150	799,764	13,268	1.7
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Finance Expenditures



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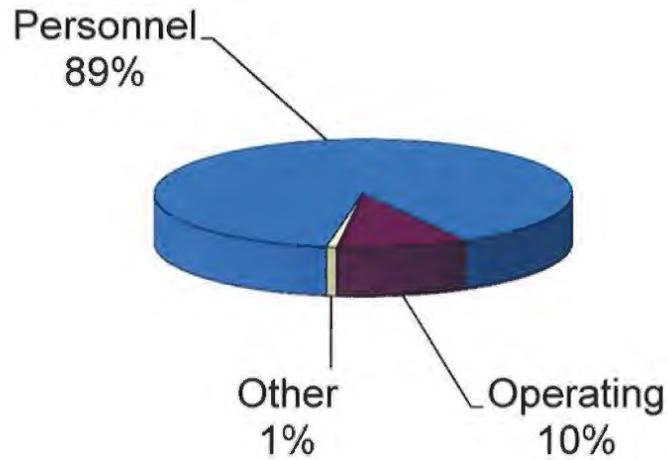
FIRE DEPARTMENT



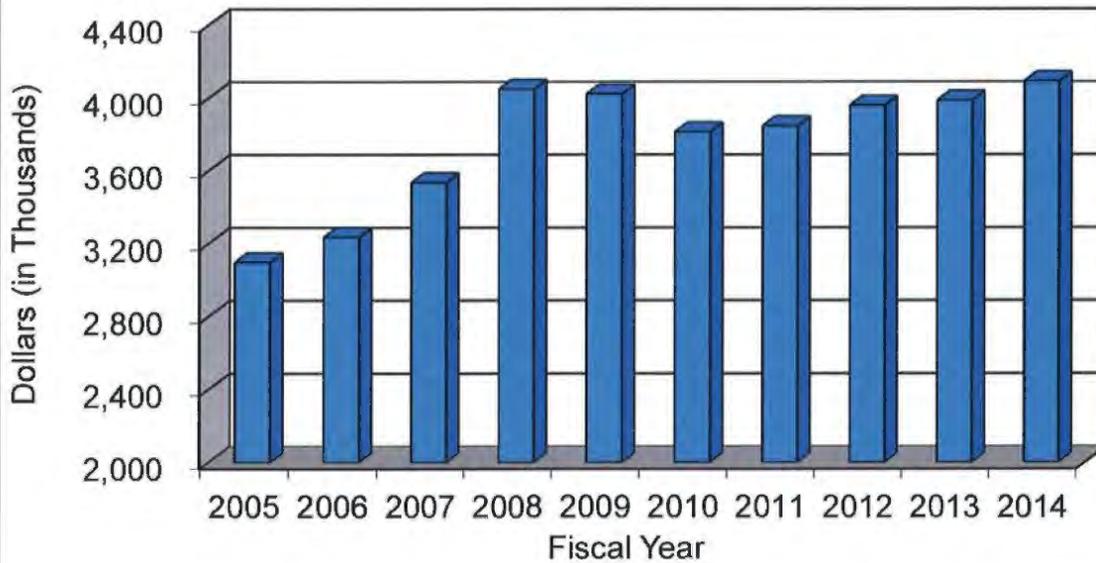
Fire	Actual FY2011	Actual FY2012	Budget FY2013	Projected FY2013	Budget FY2014	Budget 14 vs. 13	% Change
GENERAL FUND							
FIRE							
Administration	242,061	237,741	252,984	256,153	266,630	13,646	5.4
Fire Suppression	3,312,996	3,419,922	3,353,133	3,415,383	3,508,816	155,683	4.6
Emergency Medical Services	128,724	123,215	133,120	135,427	135,950	2,830	2.1
Fire Stations	64,559	79,602	71,555	75,859	77,385	5,830	8.1
Fire Prevention	98,294	99,506	103,594	102,971	102,317	(1,277)	(1.2)
Total General Fund	3,846,634	3,959,986	3,914,386	3,985,793	4,091,098	176,712	4.5
EXPENDITURE SUMMARY							
Personnel	3,448,180	3,457,088	3,475,163	3,540,362	3,645,027	169,864	4.9
Operating	375,766	474,434	408,565	416,160	413,500	4,935	1.2
Other	22,688	28,464	30,658	29,271	32,571	1,913	6.2
Total Expenditures	3,846,634	3,959,986	3,914,386	3,985,793	4,091,098	176,712	4.5
GRANT FUND							
	-	6,980	-	299,035	44,400	44,400	100.0
GRANT FUND EXPENDITURE SUMMARY							
Operating	-	6,980	-	299,035	44,400	44,400	100.0
Total Expenditures	0	6,980	0	299,035	44,400	44,400	100.0
TOTAL FIRE	3,846,634	3,966,966	3,914,386	4,284,828	4,135,498	221,112	5.6

Fire Department

Expenditures by Category

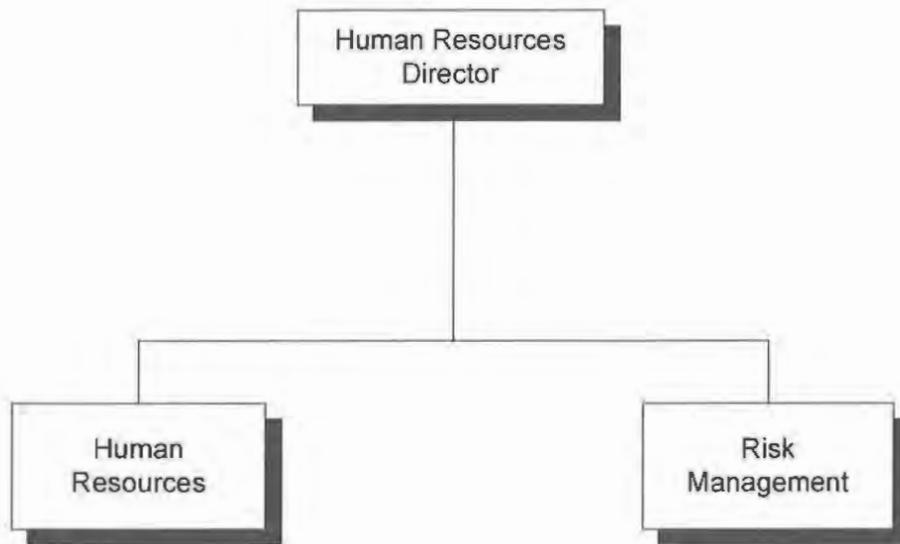


General Fund Expenditures



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HUMAN RESOURCES DEPARTMENT



Human Resources	Actual FY2011	Actual FY2012	Budget FY2013	Projected FY2013	Budget FY2014	Budget 14 vs. 13	% Change
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GENERAL FUND

HUMAN RESOURCES

Human Resources	231,539	233,289	263,198	260,535	270,211	7,013	2.7
Total Human Resources	231,539	233,289	263,198	260,535	270,211	7,013	2.7

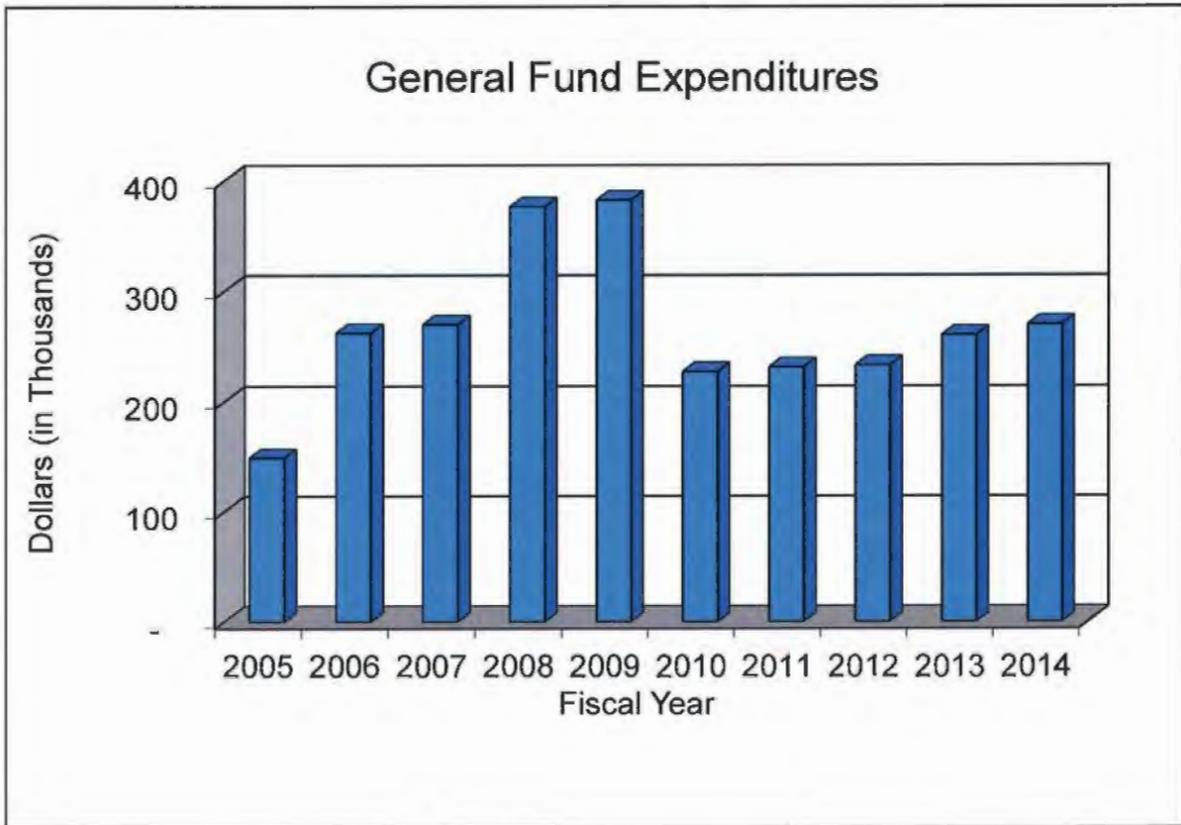
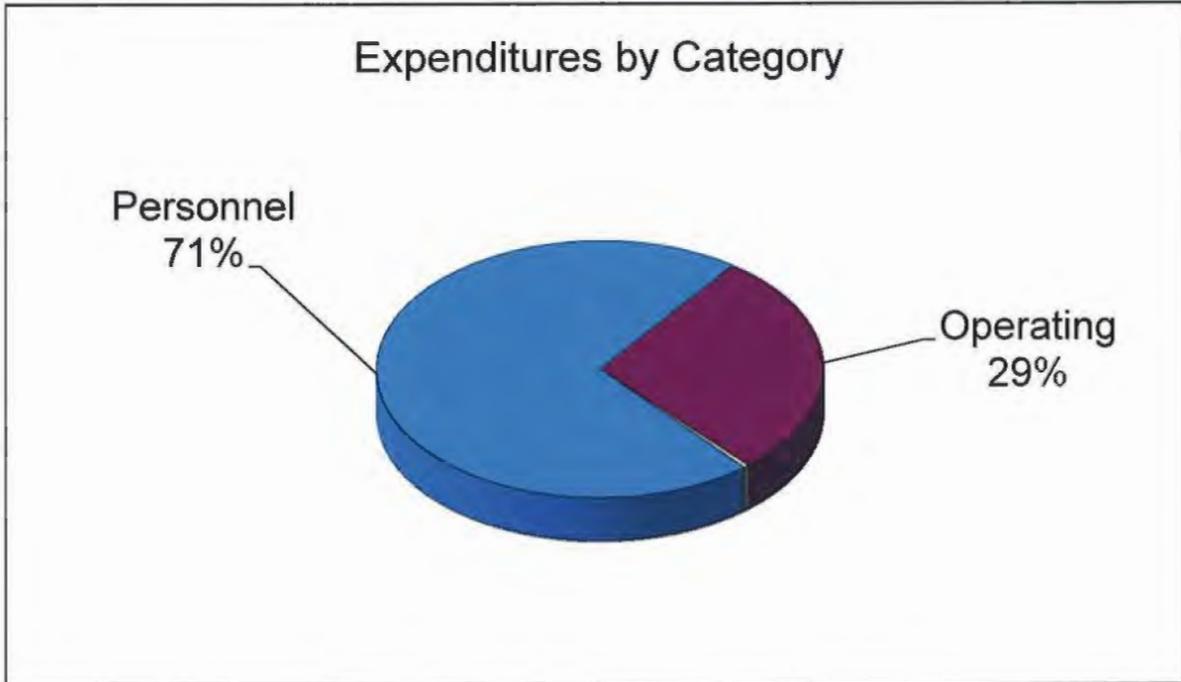
OTHER PROGRAMS

School Insurance	79,541	69,326	75,000	95,045	-	(75,000)	(100.0)
Total General Fund	311,080	302,615	338,198	355,580	270,211	(67,987)	(20.1)

GENERAL FUND
EXPENDITURE SUMMARY

Personnel	198,233	201,677	214,642	210,668	218,632	3,990	1.9
Operating	64,044	62,543	83,566	84,246	87,216	3,650	4.4
Other	80,376	70,207	75,881	96,194	1,210	(74,671)	(98.4)
Gross Expenditures	342,653	334,427	374,089	391,108	307,058	(67,031)	(17.9)
Reduction of Costs	(31,573)	(31,812)	(35,891)	(35,528)	(36,847)	(956)	2.7
Total Expenditures	311,080	302,615	338,198	355,580	270,211	(67,987)	(20.1)

Human Resources Expenditures



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LEGAL DEPARTMENT

Corporation Counsel

Legal	Actual FY2011	Actual FY2012	Budget FY2013	Projected FY2013	Budget FY2014	Budget 14 vs. 13	% Change
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GENERAL FUND

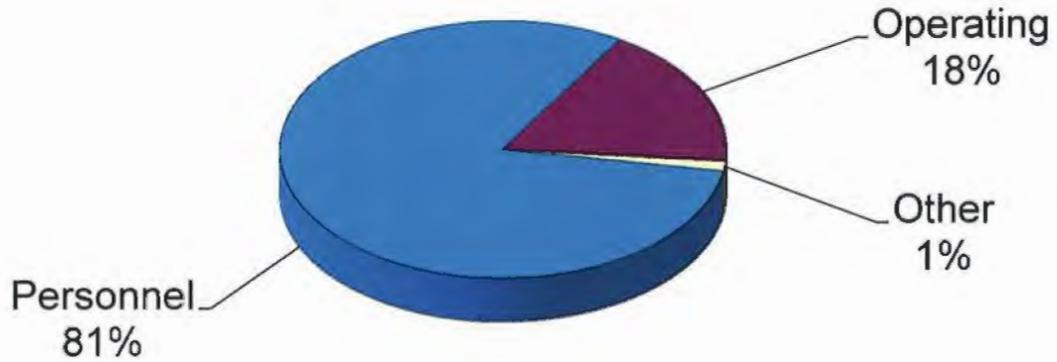
Legal	101,893	96,266	123,913	123,425	125,492	1,579	1.3
Total General Fund	101,893	96,266	123,913	123,425	125,492	1,579	1.3

GENERAL FUND
EXPENDITURE SUMMARY

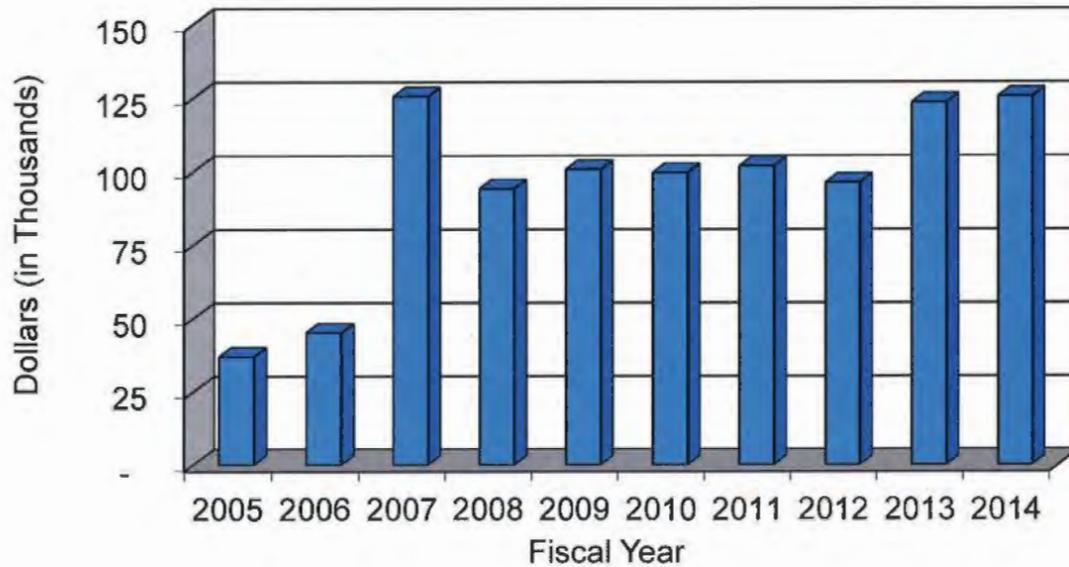
Personnel	132,622	126,990	138,668	137,817	141,099	2,431	1.8
Operating	8,282	8,735	31,425	31,415	31,010	(415)	(1.3)
Other	614	603	2,008	2,192	2,185	177	8.8
Gross Expenditures	141,518	136,328	172,101	171,424	174,294	2,193	1.3
Reduction of Costs	(39,625)	(40,062)	(48,188)	(47,999)	(48,802)	(614)	1.3
Total Expenditures	101,893	96,266	123,913	123,425	125,492	1,579	1.3

Legal Expenditures

Expenditures by Category

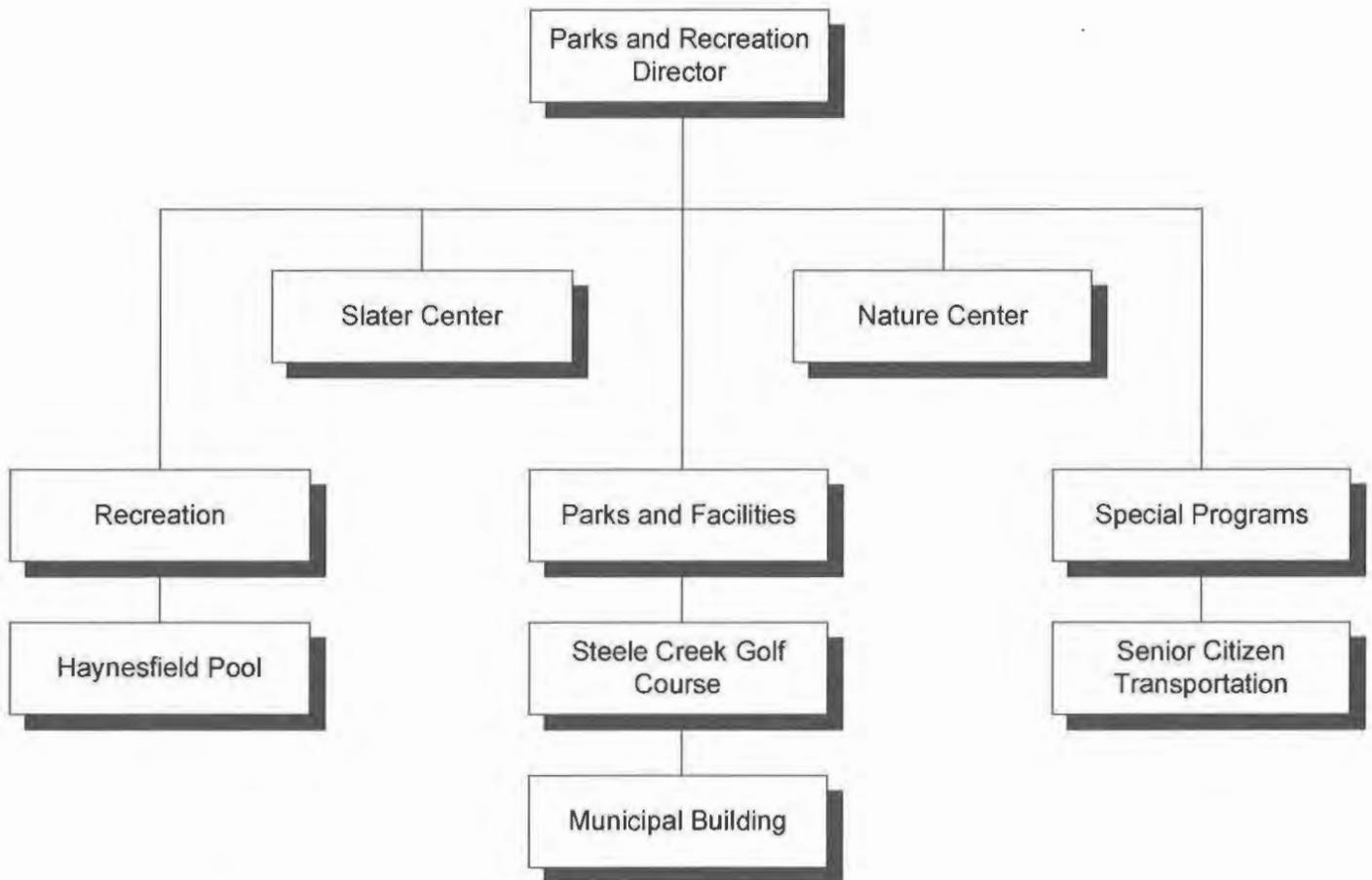


General Fund Expenditures



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PARKS AND RECREATION DEPARTMENT



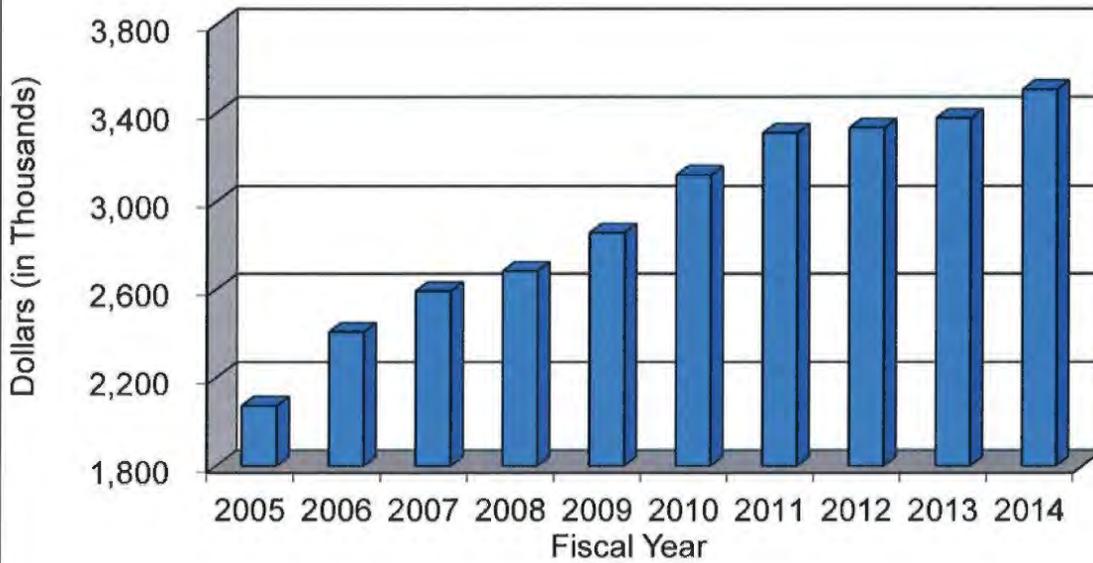
Parks and Recreation	Actual FY2011	Actual FY2012	Budget FY2013	Projected FY2013	Budget FY2014	Budget 14 vs. 13	% Change
GENERAL FUND							
PARKS AND RECREATION							
Administration	160,631	188,340	211,751	206,659	222,568	10,817	5.1
Recreation	476,715	471,533	514,507	492,678	514,272	(235)	(0.0)
Steele's Creek Golf Course	205,917	207,713	218,900	227,084	222,802	3,902	1.8
Farmer's Market	-	15,688	26,372	26,322	25,405	(967)	(3.7)
Special Programs	183,620	222,091	214,536	248,618	272,585	58,049	27.1
Slater Center	168,622	154,101	156,657	151,142	158,014	1,357	0.9
Parks and Facilities	1,733,513	1,701,167	1,607,513	1,644,006	1,708,801	101,288	6.3
Nature Center	105,090	103,226	114,963	113,449	119,044	4,081	3.5
Municipal Building	187,397	180,075	174,614	175,115	171,779	(2,835)	(1.6)
Haynesfield Pool	88,291	89,364	75,160	91,911	90,737	15,577	20.7
Total General Fund	3,309,796	3,333,298	3,314,973	3,376,984	3,506,007	191,034	5.8
EXPENDITURE SUMMARY							
Personnel	2,171,839	2,209,552	2,314,104	2,242,643	2,438,322	124,218	5.4
Operating	1,100,521	1,083,508	965,363	1,090,421	1,020,774	55,411	5.7
Other	37,436	40,238	35,506	43,920	46,911	11,405	32.1
Total Expenditures	3,309,796	3,333,298	3,314,973	3,376,984	3,506,007	191,034	5.8
OTHER FUNDS:							
GRANT FUND	58,236	60,741	67,632	73,736	62,636	(4,996)	(7.4)
GRANT FUND EXPENDITURE SUMMARY							
Personnel	17,161	18,329	19,027	19,031	19,031	4	0.0
Operating	41,075	42,412	48,605	54,705	43,605	(5,000)	(10.3)
Total Expenditures	58,236	60,741	67,632	73,736	62,636	(4,996)	(7.4)
TOTAL PARKS AND RECREATION	3,368,032	3,394,039	3,382,605	3,450,720	3,568,643	186,038	5.5

Parks and Recreation

Expenditures by Category

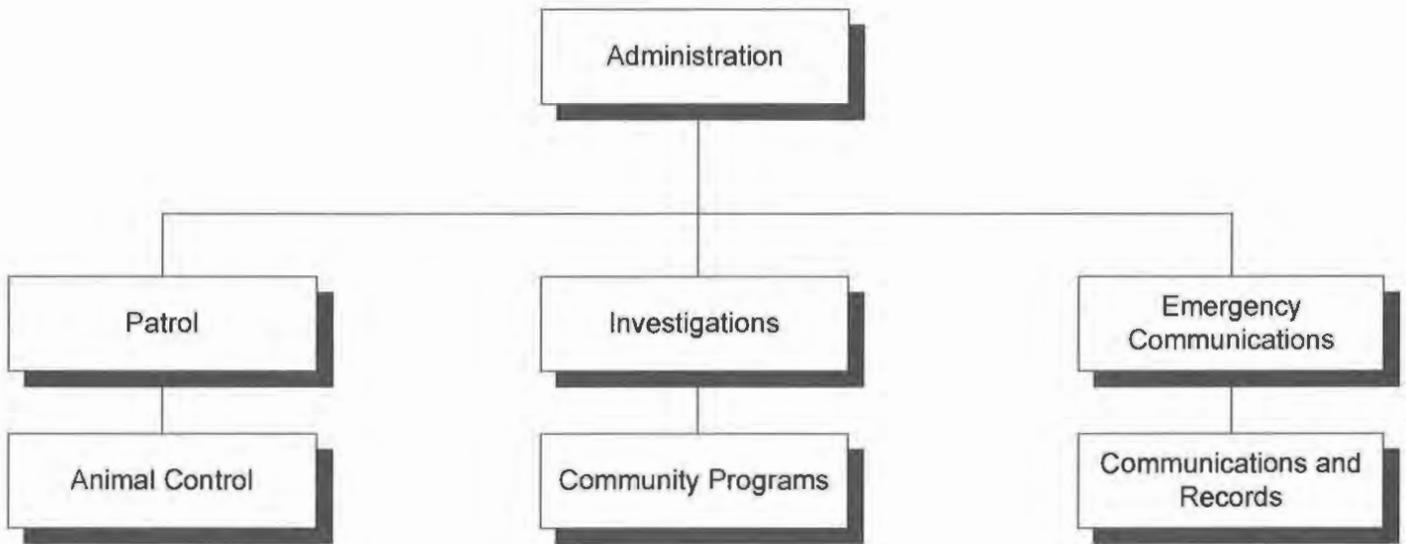


General Fund Expenditures



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POLICE DEPARTMENT



Police	Actual FY2011	Actual FY2012	Budget FY2013	Projected FY2013	Budget FY2014	Budget 14 vs. 13	% Change
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GENERAL FUND

POLICE

Administration	518,416	490,891	514,537	511,856	531,679	17,142	3.3
Patrol	3,139,984	3,194,477	3,190,006	3,196,482	3,494,672	304,666	9.6
Investigations	913,911	947,140	978,176	946,258	1,058,183	80,007	8.2
Community Programs	571,878	618,599	584,328	588,892	637,958	53,630	9.2
Communications and Records	1,081,378	1,074,245	1,098,354	1,105,290	1,147,247	48,893	4.5
Animal Control	116,535	129,322	138,276	133,368	138,202	(74)	(0.1)
Total General Fund	6,342,102	6,454,674	6,503,677	6,482,146	7,007,941	504,264	7.8

GENERAL FUND
EXPENDITURE SUMMARY

Personnel	5,560,720	5,580,843	5,552,066	5,552,774	5,852,530	300,464	5.4
Operating	680,987	757,686	829,373	818,362	1,030,254	200,881	24.2
Other	100,395	116,145	122,238	111,010	125,157	2,919	2.4
Total Expenditures	6,342,102	6,454,674	6,503,677	6,482,146	7,007,941	504,264	7.8

OTHER FUNDS:

DRUG FUND	43,908	61,432	115,882	73,972	105,620	(10,262)	(8.9)
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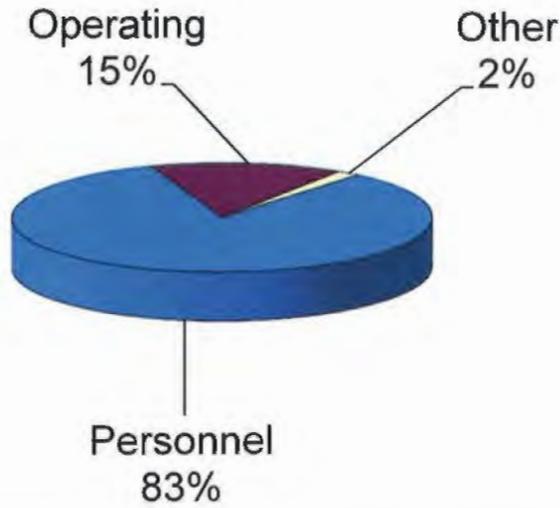
DRUG FUND
EXPENDITURE SUMMARY

Personnel	2,518	2,514	2,498	2,498	2,498	-	0.0
Operating	32,057	46,932	94,051	54,674	83,322	(10,729)	(11.4)
Other	9,333	9,333	9,333	9,800	9,800	467	5.0
Capital Outlay	-	2,653	10,000	7,000	10,000	-	100.0
Total Expenditures	43,908	61,432	115,882	73,972	105,620	(10,262)	(8.9)

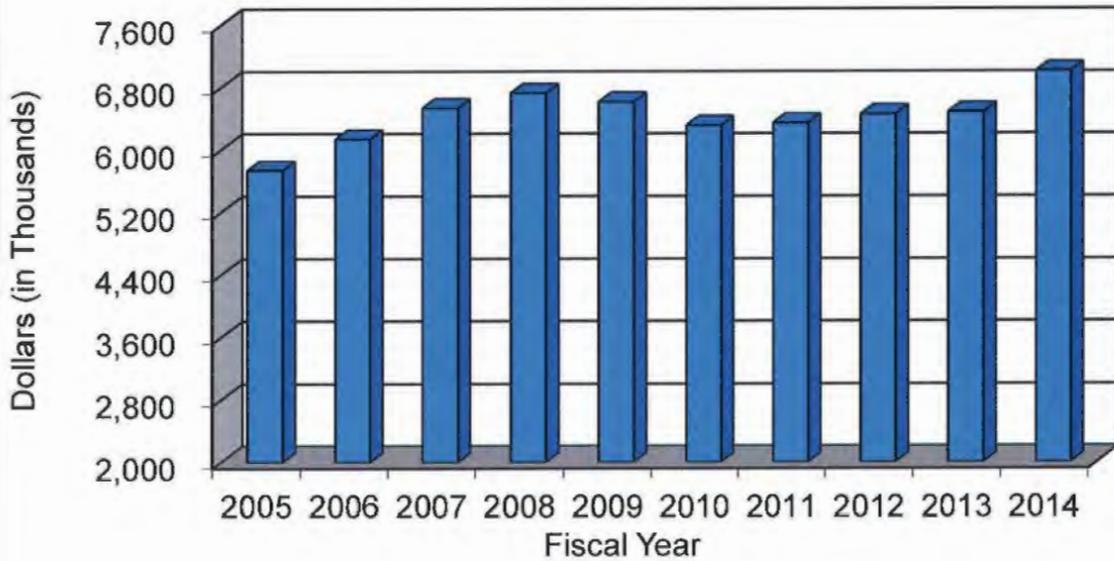
Police	Actual FY2011	Actual FY2012	Budget FY2013	Projected FY2013	Budget FY2014	Budget 14 vs. 13	% Change
GRANT FUND	203,874	346,850	329,553	348,572	183,649	(145,904)	(44.3)
GRANT FUND EXPENDITURE SUMMARY							
Personnel	102,610	126,116	75,617	95,677	79,348	3,731	4.9
Operating	101,264	220,734	253,936	252,895	104,301	(149,635)	(58.9)
Total Expenditures	203,874	346,850	329,553	348,572	183,649	(145,904)	(44.3)
TOTAL POLICE	6,589,884	6,862,956	6,949,112	6,904,690	7,297,210	348,098	5.0

Police Department

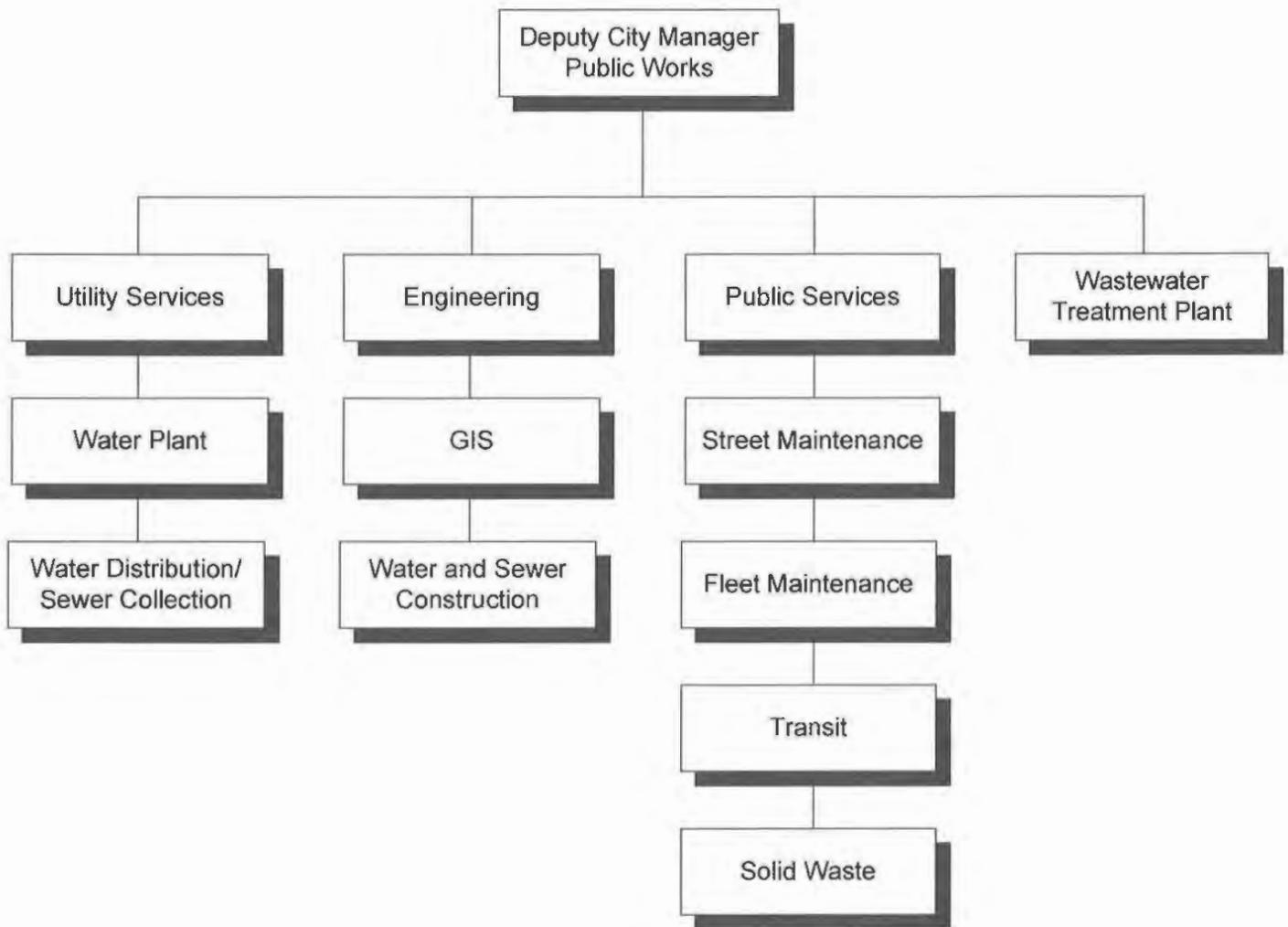
Expenditures by Category



General Fund Expenditures



PUBLIC WORKS DEPARTMENT



Public Works	Actual FY2011	Actual FY2012	Budget FY2013	Projected FY2013	Budget FY2014	Budget 14 vs. 13	% Change
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GENERAL FUND

PUBLIC WORKS

Administration	124,088	112,468	107,759	106,060	110,727	2,968	2.8
Engineering	162,785	165,139	177,948	180,527	188,160	10,212	5.7
GIS	125,604	128,246	133,454	128,815	131,825	(1,629)	(1.2)
Street Maintenance	1,548,016	1,567,171	1,504,310	1,476,413	1,593,203	88,893	5.9
Demolition Landfill	-	-	-	-	115,180	115,180	100.0
Fleet Maintenance	577,264	497,725	536,742	506,093	501,485	(35,257)	(6.6)
Street Lighting	480,290	483,607	485,000	485,000	485,000	-	0.0
Total General Fund	3,018,047	2,954,356	2,945,213	2,882,908	3,125,580	180,367	6.1

GENERAL FUND

EXPENDITURE SUMMARY

Personnel	2,137,246	2,187,353	2,238,841	2,145,421	2,378,529	139,688	6.2
Operating	1,367,834	1,309,527	1,267,150	1,296,505	1,347,155	80,005	6.3
Other	33,277	32,205	33,999	34,826	39,034	5,035	14.8
Gross Expenditures	3,538,357	3,529,085	3,539,990	3,476,752	3,764,718	224,728	6.3
Increase in Costs	69,408	56,986	50,228	48,461	51,430	1,202	2.4
Reduction of Costs	(589,718)	(631,715)	(645,005)	(642,305)	(690,568)	(45,563)	(7.1)
Total Expenditures	3,018,047	2,954,356	2,945,213	2,882,908	3,125,580	180,367	6.1

Public Works	Actual FY2011	Actual FY2012	Budget FY2013	Projected FY2013	Budget FY2014	Budget 14 vs. 13	% Change
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OTHER FUNDS:

Demolition Landfill Fund	446,422	523,710	523,390	522,921	-	(523,390)	(100.0)
Solid Waste Fund	1,584,322	1,622,679	1,626,855	1,589,775	1,710,025	83,170	5.1
State Street Aid Fund	876,319	863,201	868,000	867,030	991,647	123,647	14.2
Waterworks Fund	-	9,026,765	9,359,386	9,065,159	9,529,484	170,098	1.8
Water Fund	4,379,390	-	-	-	-	-	(100.0)
Sewer Fund	4,709,422	-	-	-	-	-	(100.0)
Total Other Funds	11,995,875	12,036,355	12,377,631	12,044,885	12,231,156	(146,475)	(1.2)

DEMOLITION LANDFILL FUND
EXPENSE SUMMARY

Personnel	99,778	92,336	115,629	97,400	-	(115,629)	(100.0)
Operating	177,062	176,820	220,950	179,934	-	(220,950)	(100.0)
Other	3,542	246,149	180,071	238,855	-	(180,071)	(100.0)
Nonoperating / Transfers	166,040	8,405	6,740	6,732	-	(6,740)	(100.0)
Total Expenses	446,422	523,710	523,390	522,921	0	(523,390)	(100.0)

SOLID WASTE FUND
EXPENDITURE SUMMARY

Personnel	816,049	783,153	829,210	786,048	866,587	37,377	4.5
Operating	752,212	821,742	780,500	785,685	821,703	41,203	5.3
Other	16,061	17,784	17,145	18,042	21,735	4,590	26.8
Total Expenditures	1,584,322	1,622,679	1,626,855	1,589,775	1,710,025	83,170	5.1

STATE STREET AID FUND
EXPENDITURE SUMMARY

Operating	626,319	613,201	618,000	617,030	741,647	123,647	20.0
Other	250,000	250,000	250,000	250,000	250,000	-	0.0
Total Expenditures	876,319	863,201	868,000	867,030	991,647	123,647	14.2

Public Works	Actual FY2011	Actual FY2012	Budget FY2013	Projected FY2013	Budget FY2014	Budget 14 vs. 13	% Change
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WATERWORKS FUND

Cash Related Activity:

Administrative and Maintenance	-	1,557,881	1,549,684	1,500,645	1,560,412	10,728	0.7
Water Filtration Plant	-	1,370,165	1,454,820	1,347,623	1,499,763	44,943	3.1
Water Distribution	-	975,839	1,013,672	921,870	1,058,289	44,617	4.4
Collection System	-	1,068,108	1,111,931	1,081,075	1,142,197	30,266	2.7
Other Operating Expenses	-	1,583,609	1,661,797	1,560,748	1,664,421	2,624	0.2
Nonoperating Expenses/Transfers	-	889,854	911,023	1,018,198	969,402	58,379	6.4
Projects	-	455,360	2,570,000	1,757,256	3,576,500	1,006,500	39.2
Equipment	-	216,820	510,000	230,000	466,000	(44,000)	(8.6)
Debt Principal (Net of Refundings)	-	331,217	454,799	456,058	470,856	16,057	3.5
Total Cash Related Activity	0	8,448,853	11,237,726	9,873,473	12,407,840	1,170,114	10.4

Noncash Related Activity:

Depreciation	-	1,581,309	1,615,000	1,635,000	1,635,000	20,000	1.2
Loss on Equity Investment in Joint Venture	-	29,773	37,500	141,605	67,500	30,000	80.0
Amortization	-	1,889	3,959	-	9,000	5,041	127.3
Total Noncash Related Activity	0	1,612,971	1,656,459	1,776,605	1,711,500	55,041	3.3

Total Waterworks Fund

0	10,061,824	12,894,185	11,650,078	14,119,340	1,225,155	9.5
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WATERWORKS FUND

EXPENSE BUDGET SUMMARY

Personnel	-	1,736,826	1,884,529	1,703,886	1,925,764	41,235	2.2
Operating	-	1,848,120	1,839,920	1,764,420	1,921,943	82,023	4.5
Other	-	5,595,434	5,772,328	5,727,486	5,820,414	48,086	0.8
Gross Budget	0	9,180,380	9,496,777	9,195,792	9,668,121	171,344	1.8
Reduction of Costs	-	(153,615)	(137,391)	(130,633)	(138,637)	(1,246)	0.9
Total Budget	0	9,026,765	9,359,386	9,065,159	9,529,484	170,098	1.8

Public Works	Actual FY2011	Actual FY2012	Budget FY2013	Projected FY2013	Budget FY2014	Budget 14 vs. 13	% Change
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WATER FUND

Cash Related Activity:

Administration	114,643	-	-	-	-	-	0.0
Water Filtration Plant	1,462,869	-	-	-	-	-	0.0
Water Distribution	961,095	-	-	-	-	-	0.0
Other Operating Expenses	713,737	-	-	-	-	-	0.0
Nonoperating Expenses/Transfers	270,990	-	-	-	-	-	0.0
Projects	577,063	-	-	-	-	-	0.0
Debt Principal (Net of Refundings)	1,020,284	-	-	-	-	-	0.0
Total Cash Related Activity	5,120,681	0	0	0	0	0	0.0

Noncash Related Activity:

Projects	146,640	-	-	-	-	-	0.0
Depreciation	854,169	-	-	-	-	-	0.0
Amortization	1,889	-	-	-	-	-	0.0
Total Noncash Related Activity	1,002,698	0	0	0	0	0	0.0

Total Water Fund

6,123,379	0	0	0	0	0	0	0.0
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WATER FUND

EXPENSE BUDGET SUMMARY

Personnel	1,410,293	-	-	-	-	-	0.0
Operating	1,254,606	-	-	-	-	-	0.0
Other	1,901,591	-	-	-	-	-	0.0
Gross Budget	4,566,490	0	0	0	0	0	0.0
Reduction of Costs	(187,100)	-	-	-	-	-	0.0
Total Budget	4,379,390	0	0	0	0	0	0.0

Public Works	Actual FY2011	Actual FY2012	Budget FY2013	Projected FY2013	Budget FY2014	Budget 14 vs. 13	% Change
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SEWER FUND

Cash Related Activity:

Maintenance and Administration	1,361,132	-	-	-	-	-	0.0
Collection System	1,052,669	-	-	-	-	-	0.0
Other Operating Expenses	822,919	-	-	-	-	-	0.0
Nonoperating Expenses/Transfers	591,197	-	-	-	-	-	0.0
Projects	237,313	-	-	-	-	-	0.0
Equipment	-	-	-	-	-	-	0.0
Debt Principal (Net of Refundings)	277,177	-	-	-	-	-	0.0
Total Cash Related Activity	4,342,407	0	0	0	0	0	0.0

Noncash Related Activity:

Projects	268,140	-	-	-	-	-	0.0
Loss on Equity Investment in Joint Venture	176,355	-	-	-	-	-	0.0
Depreciation	705,150	-	-	-	-	-	0.0
Amortization	-	-	-	-	-	-	0.0
Total Noncash Related Activity	1,149,645	0	0	0	0	0	0.0

Total Sewer Fund

5,492,052	0	0	0	0	0	0	0.0
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SEWER FUND

EXPENSE BUDGET SUMMARY

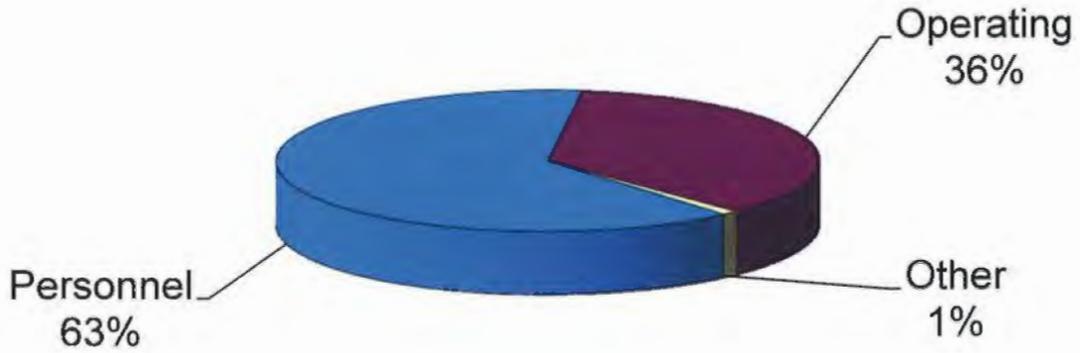
Personnel	464,569	-	-	-	-	-	0.0
Operating	574,230	-	-	-	-	-	0.0
Other	3,670,623	-	-	-	-	-	0.0
Total Budget	4,709,422	0	0	0	0	0	0.0

TOTAL PUBLIC WORKS

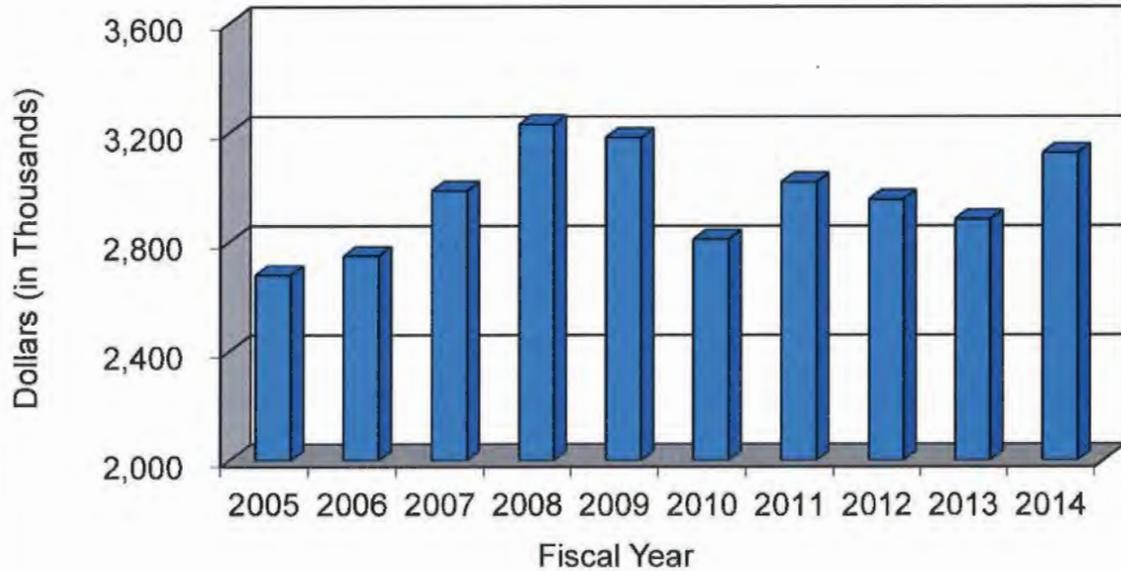
15,013,922	14,990,711	15,322,844	14,927,793	15,356,736	33,892	0.2
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Public Works

Expenditures by Category

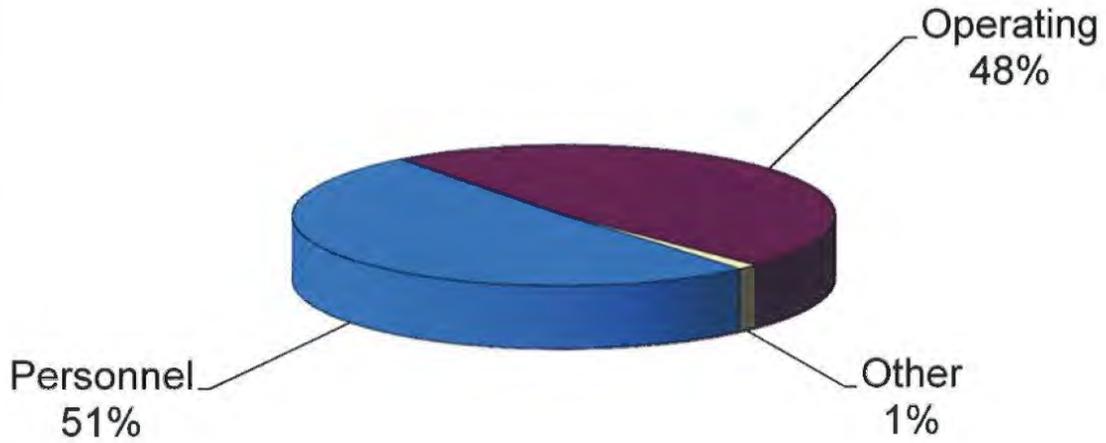


General Fund Expenditures

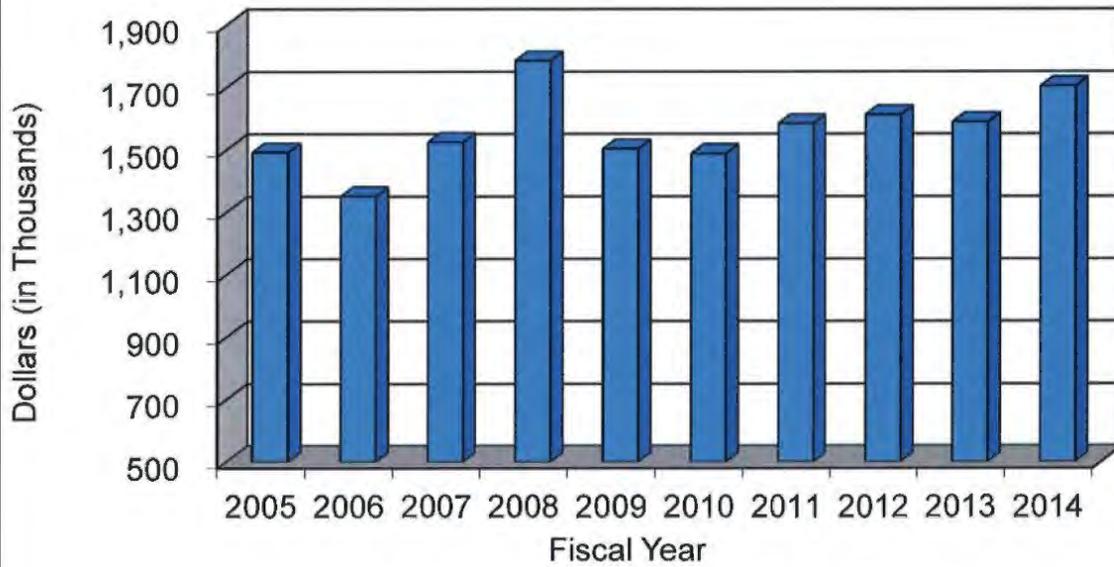


Solid Waste

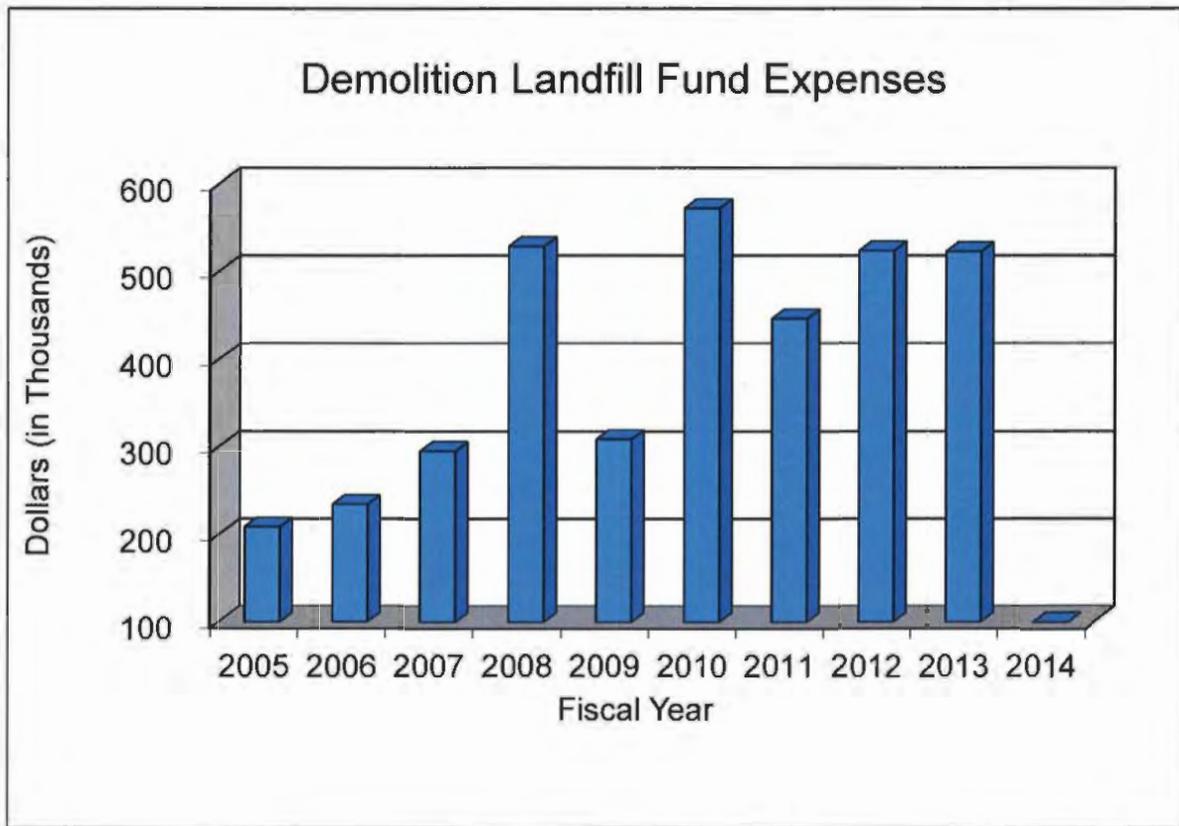
Expenditures by Category



Solid Waste Fund Expenditures



Demolition Landfill

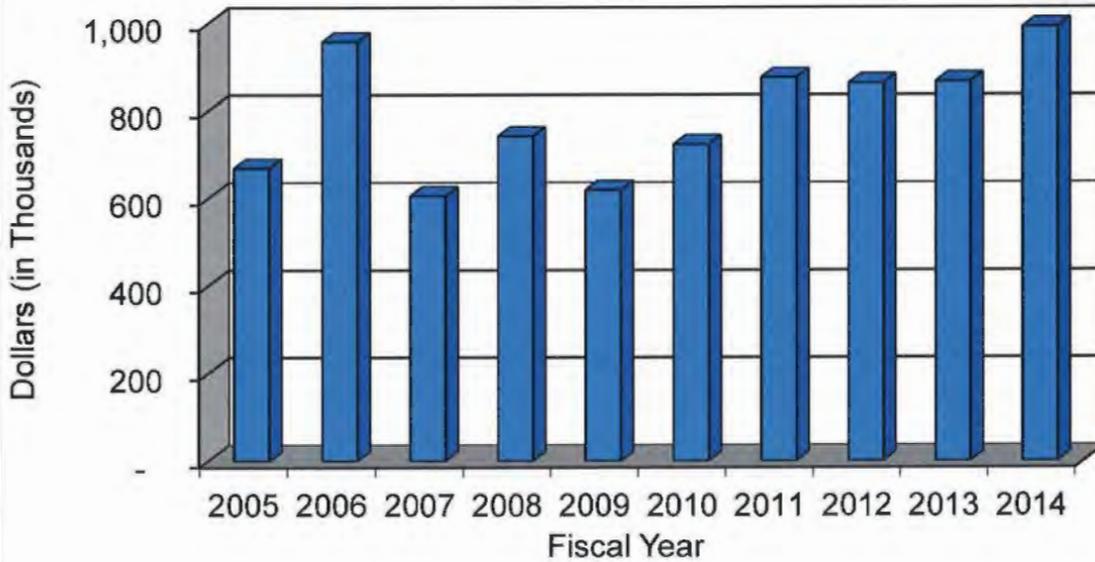


State Street Aid

Expenditures by Category

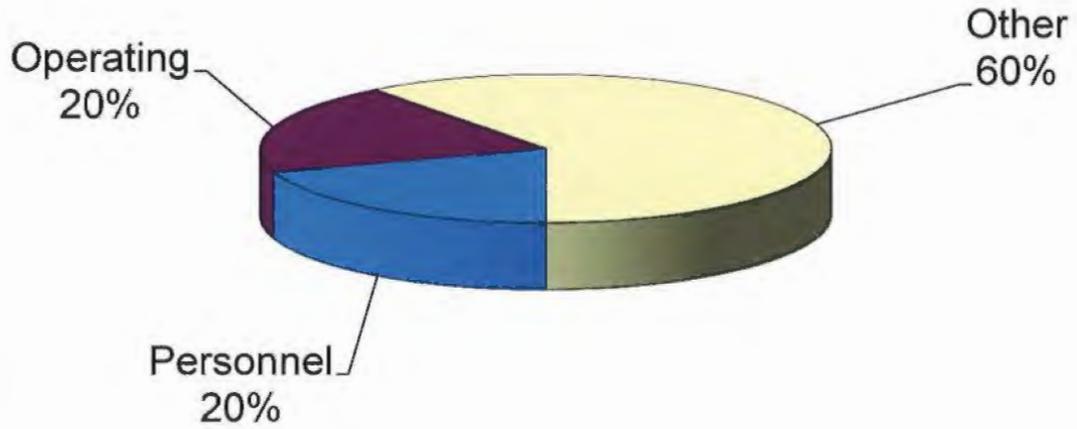


State Street Aid Fund Expenditures

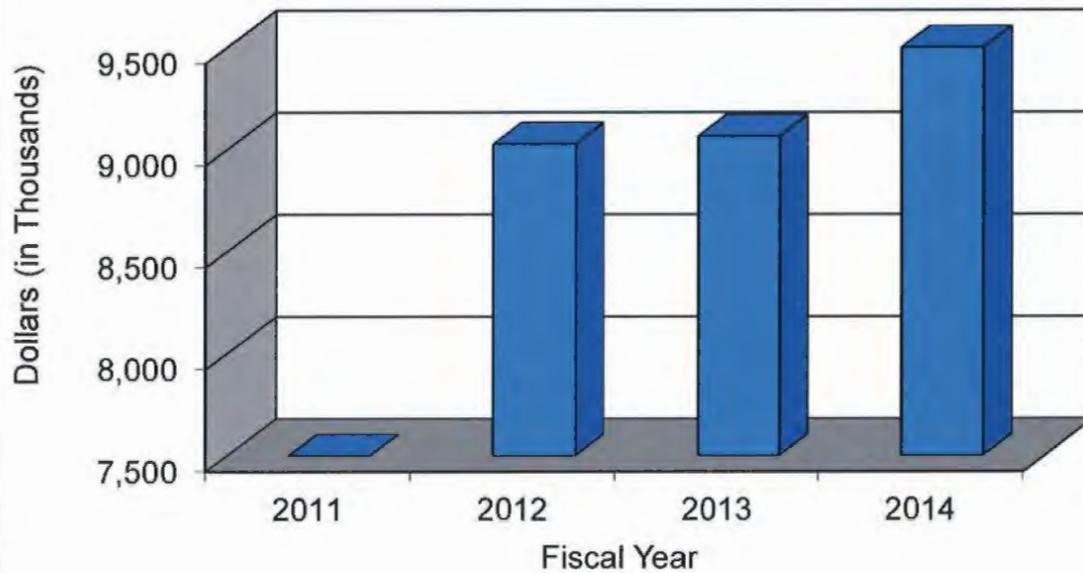


Waterworks Fund

Expenses by Category



Waterworks Fund Expenses



Public Works Joint Sewerage System	Actual FY2011	Actual FY2012	Budget FY2013	Projected FY2013	Budget FY2014	Budget 14 vs. 13	% Change
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JOINT SEWERAGE SYSTEM

Cash Related Activity:

Operating Costs	2,454,819	2,480,134	2,547,290	2,431,723	2,528,117	(19,173)	(0.8)
Industrial Monitoring	209,028	212,803	135,000	172,762	176,453	41,453	30.7
Capital Assets	138,405	147,580	200,000	329,572	302,000	102,000	51.0
Total Cash Related Activity	2,802,252	2,840,517	2,882,290	2,934,057	3,006,570	124,280	4.3

Noncash Related Activity:

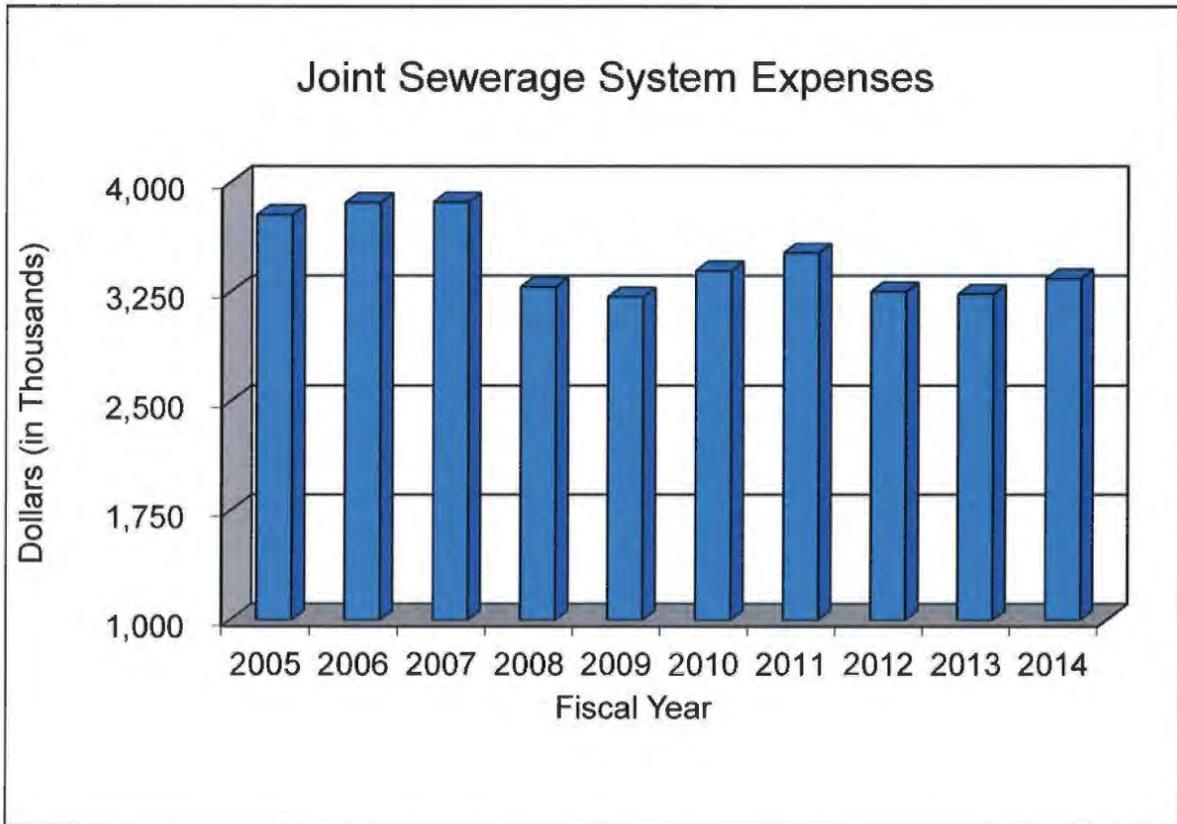
Depreciation	852,711	559,547	575,000	630,000	635,000	60,000	10.4
Total Noncash Related Activity	852,711	559,547	575,000	630,000	635,000	60,000	10.4

Total Joint Sewerage System	3,654,963	3,400,064	3,457,290	3,564,057	3,641,570	184,280	5.3
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JOINT SEWERAGE SYSTEM

EXPENSE BUDGET SUMMARY	3,516,558	3,252,484	3,257,290	3,234,485	3,339,570	82,280	2.5
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Joint Sewerage System



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Appendix

Personnel Schedule

Position	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Budget 2014
OFFICE OF CITY MANAGER					
City Manager					
City Manager	1	1	1	1	1
Executive Secretary	1	1	1	1	1
Total Full-Time	2	2	2	2	2
Economic Development					
Deputy City Manager/Development	1	1	1	1	1
Economic Development Coordinator	0	0	0	1	1
Transportation Planning Engineer	0.3	0.3	0.3	0.3	0.3
Transportation Planning Manager	0	0	0	0	0
Planning Technician	1	0	0	0	0
Total Full-Time	2.3	1.3	1.3	2.3	2.3
Transportation Grant Fund					
Transportation Planning Engineer	0.7	0.7	0.7	0.7	0.7
Transportation Planning Manager	1	1	1	1	1
Total Full-Time	1.7	1.7	1.7	1.7	1.7
Information Technology					
Information Technology Manager	0	1	1	1	1
Network Administrator	0	0	1	1	1
Information Technology Specialist II	0	1	1	1	1
Total Full-Time	0	2	3	3	3
Total Office of City Manager Full-Time					
	6	7	8	9	9
LEGAL					
Corporate Counsel	1	1	1	1	1
Total Full-Time	1	1	1	1	1
FINANCE					
Director of Finance/City Recorder	1	1	1	1	1
Accounting Manager	0	0	1	1	1
Senior Accountant	1	0	0	0	0
Accounting Supervisor	0	1	1	1	0
Financial Services Supervisor	0	1	0	0	0
Financial Analyst	1	0	0	0	0
Financial Services Assistant	0	1	1	0	0
Staff Accountant	1	2	2	2	4
Procurement Analyst	0	0	0	1	0
Billing & Collections Supervisor	0	1	1	1	1
Business Services Supervisor	0	1	1	1	1
Payroll & Collections Supervisor	1	0	0	0	0
Accounting Technician	1	1	1	1	1
Customer Service Representative	2	2	2	2	2
Records Coordinator	1	0	0	0	0
Accounts Payable Clerk	1	1	1	1	1
Court Clerk	1	1	1	1	1
Lead Cashier	1	0	0	0	0
Cashier	1	2	2	2	2
Total Full-Time	13	15	15	15	15

Position	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Budget 2014
Juvenile Services					
Youth Services Manager	1	1	1	1	1
Youth Services Officer II	2	2	2	2	2
Secretary I	1	1	1	1	1
Total Full-Time	4	4	4	4	4
Finance Department Total Full-Time	17	19	19	19	19
HUMAN RESOURCES					
Human Resources Director	1	1	1	1	1
Human Resources Generalist	1	1	1	1	1
Administrative Specialist	1	1	1	1	1
Total Full-Time	3	3	3	3	3
Information Technology					
Network Administrator	1	0	0	0	0
Information Technology Specialist II	1	0	0	0	0
Total Full-Time	2	0	0	0	0
Human Resource Department Total Full-Time	5	3	3	3	3
COMMUNITY DEVELOPMENT					
Planning					
Director of Community Development	1	1	1	1	1
Planning Technician	1	0	0	0	0
Land Use Planner	2	2	2	2	2
Secretary III	0.6	0.92	0.92	0.92	0.92
Community Development Technician	1	1	1	1	1
Secretary I	0	0	0	0	0
Total Full-Time	5.6	4.92	4.92	4.92	4.92
Code Enforcement					
Codes Administrator	1	0.95	0.95	1	1
Master Inspector	0	0	0	1	1
Building Inspector III	1	1	1	1	1
Building Inspector II	1	1	1	0	0
Building Inspector I	0.8	0.8	0.8	1	1
Combination Inspector I	1	1	1	1	1
Total Full-Time	4.8	4.75	4.75	5	5
Community Development					
Community Development Specialist	0.6	0.8	0.8	0.8	0.8
Secretary III	0.1	0.04	0.04	0.04	0.04
Building Inspector	0.2	0.2	0.2	0	0
Total Full-Time	0.9	1.04	1.04	0.84	0.84
Home Consortium					
Community Development Specialist	0.4	0.2	0.2	0.2	0.2
Secretary III	0.3	0.04	0.04	0.04	0.04
Total Full-Time	0.7	0.24	0.24	0.24	0.24
Community Development Department Total Full-Time	12	11	11	11	11

Position	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Budget 2014
PARKS AND RECREATION					
Administration					
Director of Parks and Recreation	1	1	1	1	1
Secretary III	0	0	0	1	1
Secretary II	1	1	1	0	0
Total Full-Time	2	2	2	2	2
Recreation					
Recreation Superintendent	0	1	1	1	1
Program Coordinator	3	3	3	3	3
Secretary I				0	1
Total Full-Time	3	4	4	4	5
Steele Creek Golf Course					
Parks and Facilities Crew Chief	1	1	1	1	1
Parks and Facilities Worker I	1	0	0	0	0
Total Full-Time	2	1	1	1	1
Senior Citizen Transportation					
Driver	0	0	0	0	0
Total Full-Time	0	0	0	0	0
Special Programs					
Program Coordinator	1	1	1	1	1
Senior Program Coordinator	1	1	1	1	1
Total Full-Time	2	2	2	2	2
Slater Center					
Parks and Facilities Worker I	1	1	1	0	0
Custodian	1	1	1	2	2
Total Full-Time	2	2	2	2	2
Parks and Facilities					
Parks and Facilities Superintendent	1	1	1	1	1
Parks and Facilities Crew Chief	3	2	2	3	3
Building Maintenance Specialist II	1	1	2	2	2
Building Maintenance Specialist I	1	2	2	1	1
Parks and Facilities Worker III	1	3	3	1	1
Parks and Facilities Worker II	5	4	4	5	5
Maintenance Worker II	0	0	0	0	0
Parks and Facilities Worker I	8	7	7	9	9
Custodian	1	1	0	0	0
Total Full-Time	21	21	21	22	22
Nature Center					
Nature Center Manager	1	1	1	1	1
Total Full-Time	1	1	1	1	1
Municipal Building					
Parks and Facilities Worker I	0	1	1	0	0
Custodian	2	1	1	2	2
Total Full-Time	2	2	2	2	2
Transportation Grant Fund					
Driver	1	1	1	1	1
Total Full-Time	1	1	1	1	1
Parks and Recreation Total Full-Time					
	36	36	36	37	38

Position	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Budget 2014
FIRE					
Administration					
Fire Chief	1	1	1	1	1
Asst Fire Chief - Operations	1	1	1	1	1
Secretary 1	1	1	1	1	1
Total Full-Time	3	3	3	3	3
Fire Suppression					
Battalion Chief	3	3	3	3	3
Captain	3	3	3	3	3
Lieutenant	3	3	9	9	9
Sergeant	6	6	0	0	0
Senior Firefighter	11	11	11	13	13
Firefighter	28	28	28	26	26
Total Full-Time	54	54	54	54	54
Fire Prevention					
Asst Fire Chief - Fire Marshall	1	1	1	1	1
Total Full-Time	1	1	1	1	1
Fire Department Total Full-Time	58	58	58	58	58
POLICE					
Administration					
Police Chief	1	1	1	1	1
Police Major	2	2	2	2	2
Senior Police Officer	1	1	1	1	1
Community Programs Coordinator	1	1	0	0	0
Secretary III	1	1	1	1	1
Total Full-Time	6	6	5	5	5
Patrol					
Police Captain	1	1	1	1	1
Police Lieutenant	6	6	5	5	5
Police Sergeant	6	6	6	6	6
Senior Police Officer	8	8	9	9	9
Police Officer	21	22	22	22	22
Total Full-Time	42	42	43	43	43
Investigations					
Police Captain	1	1	1	1	1
Police Lieutenant	1	1	2	2	2
Police Sergeant	2	2	1	1	1
Senior Police Officer	7	7	5	6	6
Police Officer	0	0	3	2	2
Secretary II	1	1	1	1	1
Total Full-Time	12	12	13	13	13
Community Programs					
Police Captain	1	1	1	1	1
Police Lieutenant	1	1	1	1	1
Police Sergeant	1	1	1	1	1
Senior Police Officer	5	5	2	3	3
Police Officer	0	0	2	2	2
Total Full-Time	8	8	7	8	8

Position	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Budget 2014
Communications and Records					
Emergency Communications Manager	1	1	1	1	1
Communications Supervisor	2	2	2	2	2
Dispatcher	12	12	12	12	12
Secretary II	2	2	1	1	1
Secretary I	0	0	1	1	1
Data Entry Clerk	1	1	1	1	1
Total Full-Time	18	18	18	18	18
Animal Control					
Animal Control Officer	2	2	2	2	2
Total Full-Time	2	2	2	2	2
Grant Fund (Bryne, BTHRA, COPS)					
Senior Police Officer	3	2	2	1	1
	3	2	2	1	1
Police Department Total Full-Time	91	90	90	90	90
PUBLIC WORKS DEPARTMENT					
PUBLIC SERVICES DIVISION					
Administration					
Deputy City Manager/Public Works	1	1	1	1	1
Public Services Manager	0.5	0.5	0.5	0.5	0.5
Secretary III	0	0	0	1	1
Secretary II	1	1	1	0	0
	2.5	2.5	2.5	2.5	2.5
Engineering					
City Engineer	1	1	1	1	1
Civil Engineer	1	1	1	1	1
Engineering Surveyor	1	1	1	1	1
Engineering Technician	1	1	1	1	1
Construction Inspector II	1	1	0	0	0
Construction Inspector I	0	0	1	1	1
Secretary II (Part-Time)	1	1	0	0	0
Total Full-Time	6	6	5	5	5
GIS					
Engineering Designer	1	1	0	0	0
GIS Technician	1	1	1	0	0
GIS Analyst	0	0	1	2	2
Total Full-Time	2	2	2	2	2

Position	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Budget 2014
Street Maintenance					
Street Superintendent	1	1	0	0	0
Crew Chief	1	1	4	4	4
Equipment Operator II	1	1	1	1	1
Equipment Operator I	7	7	5	5	5
Maintenance Worker II	4	4	5	6	6
Maintenance Worker I	8	8	9	8	8
Street Sweeper	1	1	0	0	0
Total Full-Time	23	23	24	24	24
Fleet Maintenance					
Fleet Maintenance Superintendent	1	1	1	1	1
Mechanic III	3	3	4	3	3
Mechanic II	2	2	0	0	0
Mechanic I	2	2	3	4	4
Dispatcher	1	1	1	1	1
General Technician	1	1	1	0	0
Total Full-Time	10	10	10	9	9
Transit					
Public Service Manager	0	0	0	0	0
Driver	0	0	0	0	0
Total Full-Time	0	0	0	0	0
ADA Transit					
Driver	0	0	0	0	0
Total Full-Time	0	0	0	0	0
Job Access					
Driver	0	0	0	0	0
Total Full-Time	0	0	0	0	0
Refuse Services					
Public Service Manager	0.1	0.1	0.1	0.1	0.1
Solid Waste Superintendent	0.4	0.4	0.4	0.4	0.4
Equipment Operator II	3	3	3	3	3
Equipment Operator I	1	1	1	1	1
Maintenance Worker I	0	0	0	0	0
Total Full-Time	4.5	4.5	4.5	4.5	4.5
Brush and Bulk Collection					
Public Service Manager	0.1	0.1	0.1	0.1	0.1
Solid Waste Superintendent	0.4	0.4	0.4	0.4	0.4
Crew Chief	0	0	1	1	1
Equipment Operator I	10	10	9	9	9
Maintenance Worker I	0	0	0	0	0
Total Full-Time	10.5	10.5	10.5	10.5	10.5

Position	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Budget 2014
Demolition Landfill					
Public Service Manager	0.1	0.1	0.1	0.1	0.1
Solid Waste Superintendent	0.2	0.2	0.2	0.2	0.2
Equipment Operator II	1	1	1	1	1
Landfill Weigh Clerk	1	1	1	1	1
Total Full-Time	2.3	2.3	2.3	2.3	2.3
Transportation Grant Fund					
Public Service Manager	0.2	0.2	0.2	0.2	0.2
Driver	7	7	7	7	7
Total Full-Time	7.2	7.2	7.2	7.2	7.2
Public Services Division Total Full-Time	68	68	68	67	67
UTILITY SERVICES DIVISION					
Administration					
Director of Utility Services	1	1	1	0	0
Total Full-Time	1	1	1	0	0
Water Filtration Plant					
Superintendent	1	1	1	1	1
Assistant Superintendent	0	0	0	1	1
Operator III	5	5	7	7	7
Operator II	2	2	1	1	1
Operator I	2	2	1	1	1
Total Full-Time	10	10	10	11	11
Water Distribution/Sewer Collection					
Superintendent	1	1	1	1	1
Equipment Operator II	3	3	4	3	3
Maintenance Worker II	2	2	1	1	1
Maintenance Worker I	6	6	6	8	8
Meter Reader	4	4	4	4	4
Inventory Control Clerk	1	1	1	1	1
Secretary II	1	1	1	1	1
Total Full-Time	18	18	18	19	19
Utility Construction					
Construction Superintendent	1	1	1	1	1
Equipment Operator II	1	1	1	1	1
Maintenance Worker II	3	3	2	2	2
Maintenance Worker I	1	1	1	1	1
Total Full-Time	6	6	5	5	5
Utility Services Division Total Full-Time	35	35	34	35	35
Public Works Department Total Full-Time	103	103	102	102	102

Position	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Budget 2014
COMMUNITY RELATIONS					
Administration					
Director of Community Relations	0.9	0.9	0.9	0.9	0.9
Community Relations Manager	0.45	0.45	0.45	0.45	0.45
Community Relations Coordinator	0	0	0	0.25	0.25
Public Venue Coordinator	1	1	1.25	0	0
Box Office Supervisor	0.9	0.9	0.9	0.9	0.9
Office Manager	0	0	0	1	1
Multimedia Specialist	0	0	0	1	1
Total Full-Time	3.25	3.25	3.50	4.50	4.50
Public Property					
Operations Coordinator	0	0	0	0	0
Public Venue Coordinator	0	0	0	0	0
Public Venue Manager	0	0	0	0	0
Public Venue Coordinator	0	0	0	0	0
Maintenance Coordinator	0	0	0	0	0
Director of Community Relations	0	0	0	0	0
Total Full-Time	0	0	0	0	0
Farmers Market					
Operations Coordinator	0	0	0	0	0
Director of Viking Hall	0	0	0	0	0
Total Full-Time	0	0	0	0	0
Viking Hall					
Director of Community Relations	0.1	0.1	0.1	0.1	0.1
Community Relations Manager	0.55	0.55	0.55	0.55	0.55
Operations Coordinator	0	0	0	0	0
Maintenance Coordinator	0	0	0	0	0
Box Office Supervisor	0.1	0.1	0.1	0.1	0.1
Community Relations Coordinator	1	1	0.75	0.75	0.75
Secretary I	0	0	0	0	0
Total Full-Time	1.75	1.75	1.50	1.50	1.50
Community Relations Total Full-Time	5	5	5	6	6
Grand Total Full-Time	334	333	333	336	337
Grand Total Part-Time FTE	16.65	16.65	17.15	10.85	12.35
Grand Total Temporary FTE	10.25	11.25	11.25	13.00	15.00

Position	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Budget 2014
PERSONNEL BY FUND					
(Full Time Only)					
General Fund	265.45	265.72	266.97	270.22	271.22
Special Revenue Funds					
Community Development Grant	0.9	1	1	0.84	0.84
Grant Fund	3	2	2	1	1
Home Consortium	0.7	0.24	0.24	0.24	0.24
Solid Waste	15	15	15	15	15
Transportation Grant	9.9	9.9	9.9	9.9	9.9
Viking Hall	1.75	1.75	1.5	1.5	1.5
Enterprise Funds					
Water	23	23	22.5	23	23
Sewer	12	12	11.5	12	12
Demolition Landfill	2.3	2.3	2.3	2.3	2.3
Grand Total Full-Time	334	333	333	336	337

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The City of Bristol, Tennessee

FAST FACTS

(UPDATED AS OF JULY 1, 2012)

Incorporated February 22, 1856
Form of Government Council-Manager
Adopted June 1973

Number of Registered Voters 14,436
Voters in Last City Election 10.9%

Population 26,702
Number of Households 11,456
Land Area 32.693 square miles
Density 809 persons per square mile

Climate

Average daily temperature: Low 25 degrees
 Average daily temperature: High 85 degrees
 Average Precipitation 41 inches

<u>Property Tax Rate</u>	<u>Per \$100 of A.V.</u>	<u>Annual Tax on \$100,000 Residence</u>	<u>One Cent Generates (Est.)</u>
City of Bristol	\$2.19	\$548	\$ 61,000
Sullivan County	\$2.13	\$533	\$341,000

Total Assessed Value \$ 662,669,000 Percent of Actual Taxable 30.85%
Actual Taxable Value \$2,147,718,000

<u>Largest Property Tax Payers</u>	<u>Taxable Assessed Value</u>	<u>% of Total</u>
1. Bristol Motor Speedway, Inc.	\$55,276,240	8.34%
2. King Pharmaceuticals, Inc.	24,673,965	3.72%
3. Beecham Lab. Inc.	14,031,020	2.12%
4. Godsey Leasing	12,472,980	1.88%
5. Royal Mouldings, Ltd.	10,293,830	1.55%
6. United Telephone Southeast	9,105,085	1.37%
7. Highlands Wellmont Health Network	8,564,300	1.29%
8. Exide Corporation	6,608,364	1.00%
9. Bristol Metals, LP	6,467,915	0.98%
10. Wal-Mart	5,389,411	0.81%
	<u>Top 10 Total:</u>	23.10%

Total City Debt (June 30, 2012) \$46,917,663
 City General Obligation Bonds \$19,265,000
 City Notes Payable \$ 6,097,663
 BTES Revenue Bonds \$21,555,000

G.O. Debt as Percent of Personal Income: 4.5%
 General Obligation Debt Per Capita: \$672
 Bond Rating: Moody's Aa2

City of Bristol

Budget (all funds)	\$109,091,607	
General Fund		22,166,713
Total Employment		336
Police Department		90
Fire Department		58
Public Works Department		102

City Schools

Budget (all funds)	\$38,528,621	
General Purpose School		33,858,396
School Federal Projects		2,410,225
School Nutrition		2,260,000
Enrollment	3,819	
Number of Elementary Schools	5	
Number of Middle Schools	1	
Number of High Schools	1	
Teachers	299	
Per pupil expenditures per ADA	\$9,640	
Composite ACT	20.4	

Parks and Recreation

Total Parks	27
Total Acreage	2,388
Swimming Pools	1
Tennis Courts	4
Community Center	1
Steele Creek Park	
Total Acreage	2,224
Nature Center	1
Golf Course	1

Lane Miles of Roadway 356 miles

Water

Customers	12,384
Plant Capacity	10.0 MGD (million gallons per day)
Daily average treatment	5.8 MGD

Sewer

Customers	11,455
Wastewater Plant Capacity	15.0 MGD
Daily average treatment	9.1 MGD

Employment

Total 12,430
Mean travel time to work 19.2 minutes

Largest Employers

	<u>Employees</u>	<u>% of Total</u>
1. Wellmont Health System	2,064	18.34%
2. Sprint Telecenters	675	6.00%
3. Century Link	640	5.69%
4. U.S. Solutions Group	495	4.40%
5. Bristol Tennessee City Schools	417	3.70%
6. City of Bristol, Tennessee	350	3.11%
7. Bristol Metals LP	310	2.75%
8. Robinette Company	300	2.67%
9. Wal-Mart	300	2.67%
10. Exide Corporation	250	2.22%

Top 10 Total 51.54%

Median age 42.3

Male 47.6%
Female 52.4%

Under 18 years 20.6%
18 -- 64 years 61.3%
65+ years 18.1%

Race

White 93.3%
Black 3.4%
Asian 0.7%
American Indian and Alaska native 0.3%
Two or more races 1.4%

Average Household Size 2.26

Average Family Size 2.85

Total Housing Units 12,773

Owner-occupied 67.6%
Renter-occupied 32.4%

Educational Attainment

Population 25 years and over
High school graduate or higher 79.7%
Bachelor's degree or higher 18.9%

Economic

Median household income \$32,893
Median family income \$41,643
Per capita income \$21,192
Families below poverty level 14.6%
Individuals below poverty level 18.0%

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GLOSSARY

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. The following glossary has been included in this document to assist the reader in understanding these terms.

ACCRUAL ACCOUNTING: A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred.

APPRAISED VALUE: The estimate of fair market value assigned to property by an appraiser or tax assessor. For tax assessment purposes, such value is stated as of the last county-wide reappraisal date.

APPROPRIATION: An authorization made by City Council which permits the City to incur obligations and to make expenditures of resources.

APPROPRIATION ORDINANCE: An ordinance establishing the legal authority for the City to obligate and expend resources.

ASSESSED VALUATION: A valuation set upon real estate or other property by a government as a basis for levying taxes. Taxable valuation is calculated from an assessed valuation.

BOND: A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

BOND REFINANCING: The payoff and reissuance of bonds to obtain better interest rates and/or bond conditions.

BUDGET: A financial plan for a specified period of time (fiscal year) that balances projected revenues and fund balance appropriations to estimated service expenditures and operating transfer obligations. The budget is the legal authorization to expend City funds during the fiscal year. The budget may be amended during the fiscal year by the governing body in accordance with procedures specified by the City Charter.

BUDGET MESSAGE: A general discussion of the proposed budget as presented in writing to the legislative body.

CAPITAL ASSETS: Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

CAPITAL IMPROVEMENTS PLAN: A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CAPITAL OUTLAY: Represents expenditures which result in the acquisition or addition to fixed assets including land, buildings, improvements, machinery, or equipment. Most equipment/machinery expenditures are included in the general fund budget. Capital improvements such as bond acquisition, major constructions, and expensive equipment purchases (i.e., fire truck) are included in the capital projects fund.

CONTINGENCY: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

DEBT SERVICE: Debt services expenditures are the result of bonded indebtedness of the City. Debt service expenditures included principal, interest, and bond reserve requirements on the City's outstanding debt.

Glossary (Continued)

DEPARTMENT: A major administrative organizational unit of the City which indicates overall management responsibility for one or more divisions.

DEPRECIATION: (1) Expiration in the service life of fixed assets, other than wasting assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset other than a wasting asset which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

ENTERPRISE FUNDS: A proprietary accounting fund in which the services provided are financed and operated similar to those of a private business. Rates and fees are established to assure that the costs to fund such services are adequate. The water and sewer funds are examples of enterprise funds.

ESTIMATED REVENUE: The amount of projected revenue to be allocated during a fiscal year.

EXPENDITURE: Under the current financial resources measurement focus, decreases in net financial resources not properly classified as other financing uses.

EXPENSES: Expenses represent the total cost of operations during a period reflected in enterprise funds.

FISCAL YEAR: A twelve-month period of which the annual operating budget applies and, at the end of which, a government determines its financial position and the results of its operations. In Bristol, the charter specifies July 1 through June 30 of the succeeding year as the City's fiscal year.

FRANCHISE FEE: A fee paid by public service utilities for use of public property in providing their services to the citizens of the community.

FULL TIME EQUIVALENTS (FTE): The amount of time a position has been budgeted for in terms of the amount of time a regular, full-time employee works in a year.

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE: The difference between assets and liabilities reported in a governmental fund. Fund balance is divided into five classifications based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable – Amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans or advances.

Restricted – Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

Committed – Amounts constrained to specific purpose by City Council, using its highest level of decision-making authority which is by City Ordinance. For an amount to be reported as committed, amounts cannot be used for any other purpose unless the same highest level of action is taken to remove or change the constraint.

Glossary (Continued)

Assigned – Amounts the City intends to use for a specified purpose. City Council approved a Classification of Assigned Fund Balance Policy that designates the City Manager and Finance Director for city-managed funds and the Director of Schools and Business Services Supervisor for school-managed funds to act on behalf of each respective entity and to designate and assign amounts as deemed appropriate.

Unassigned – Amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

GENERAL FUND: The principal fund operating the city which accounts for most of the financial resources of the government. General fund revenues include property taxes, licenses and permits, local taxes, service charges and other types of revenues. This fund includes most of the basic operating services, such as community relations, fire and police protection, finance, human resource, legal, parks and recreation, and public works.

GENERAL OBLIGATION (G.O.) BOND: A bond backed by the full faith, credit and taxing power of the City.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standards of/and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments are Governmental Accounting Standards Board pronouncements. Every government should prepare and publish financial statements in conformity with GAAP.

GOAL: A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

INSURANCE: The costs for Worker's Compensation, liability and property insurance.

INTERGOVERNMENTAL REVENUE: Revenue collected by one government and distributed (usually through some predetermined formula) to another level of government(s).

LEGALLY ADOPTED BUDGET: The total of the budgets of each city fund including budgeted transactions between funds.

LIABILITIES: Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

MILEAGE RATE: A rate expressed in thousands. As used with ad valorem (property) taxes, the rate expresses the dollars of tax per one thousand dollars of taxable values.

MODIFIED ACCRUAL BASIS: The accrual basis of accounting adapted to the governmental fund type Spending Measurement Focus. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred except for: (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due. All governmental funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting.

Glossary (Continued)

OPERATING BUDGET: An expenditure plan for continuance of every-day services, programs, and activities. In most cases, operating expenditures occur regularly throughout the fiscal year and include: personal services, contractual service, supplies, building materials, fixed charges, debt service, grants/contributions and capital outlay.

OPERATING EXPENSES: The cost for personnel, materials and equipment required for a department to function.

PAYMENT IN LIEU OF TAXES: Charges to an Enterprise Fund which are intended to replace General Fund revenues which the City would receive if the enterprise were a private sector operation. Enterprises Funds are assessed a Payment in Lieu of Property Tax based on the value of the real property assessments of the fund. In addition, enterprises with significant use of City rights-of-way (Bristol Tennessee Electric System) are assessed a Payment in Lieu of Tax. These transactions are reflected on the fund level as operating transfers between funds.

PERFORMANCE MEASURES: Specific qualitative and quantitative measures of work performed within an activity or program. They may also measure results obtained through an activity or program.

PERSONNEL SERVICES: All costs related to employee compensation, including salaries, wages and employee benefits such as City contributions for retirement, social security, health insurance, worker's compensation, and life insurance.

PROPERTY TAX: Tax paid by those owning property in the City.

PROPERTY TAX RATE: The rate at which real property in the City is taxed in order to produce revenues sufficient to conduct necessary governmental activities.

PUBLIC HEARING: The portions of open meetings held to present evidence and provide information on both sides of an issue.

REAPPRAISAL: The process of revaluing a jurisdiction's real property in order to adjust the tax value to the market value.

RESERVE: An account used to indicate that a portion of a fund balance is restricted for a specific purpose.

REVENUE: Funds that the government receives as income. It includes such items as tax payments, fees/charge for specific services, funds from other governments (State of Tennessee/Federal government) fines, grants, and investment earnings.

REVENUE BOND: This type of bond is backed only by the revenues from a specific enterprise or project, water or sewer revenues.

SPECIAL REVENUE FUND: In governmental accounting, funds used to account for the proceeds of special revenue sources that are legally restricted to expenditure for specified purposes (e.g. Community Development Grant Fund).

STATUTE: A written law enacted by a duly organized and constituted legislative body.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

Glossary (continued)

TRANSFERS IN/OUT: Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the governmental unit but only of the individual funds. Thus, they are budgeted and accounted for separately from other revenues and expenditures.

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Ordinance No. 13-2

**An Ordinance to Adopt a Budget and Appropriate Funds for the
Fiscal Year July 1, 2013 through June 30, 2014**

BE IT ORDAINED by the City of Bristol, Tennessee as follows:

Section 1. The budget for the fiscal year beginning July 1, 2013, submitted to City Council by the City Manager, is hereby adopted.

Section 2. The following funding amounts shall be and hereby are adopted as appropriations by funds for the operation of the City of Bristol Tennessee for fiscal year 2014:

General Fund	\$23,216,651
General Purpose School Fund	35,815,103
Chapter 420 Fund	16,000,000
Community Development Grant Fund	468,398
Drug Fund	105,620
Grant Fund	385,685
Home Consortium Fund	1,488,087
School Federal Projects Fund	2,718,825
School Nutrition Fund	2,147,500
Solid Waste Fund	1,710,025
State Street Aid Fund	991,647
Transportation Grant Fund	813,745
Viking Hall Fund	579,677
Debt Service Fund	4,015,488
Capital Equipment Fund	4,575,000
Capital Facilities Fund	1,793,500

That a public hearing on this ordinance was held prior to its consideration on second reading.

Due to the necessity of having a budget in place as of July 1, 2013 an emergency exists, and this Ordinance shall take effect from and after its final passage, the welfare of the City requiring it.

WHEREUPON, Mayor Staton declared the Ordinance adopted, affixed a signature and the date thereto, and directed that the same be recorded.



Joel Staton, Mayor
Date: 6/18/13

Tara E. Musick
Tara E. Musick, City Recorder

Approved as to Form and Legality
this 30 day of May, 2013

Jack W. Hyder, Jr.
Jack W. Hyder, Jr., City Attorney

Passed on 1st Reading: 5-28-13
Public Hearing: 6-18-13
Passed on 2nd Reading: 6-18-13