

BALANCE SHEET MAY 2014

	<u>May 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
11211 - General - Checking	1,742,800.03
11212 - Investment - Checking	<u>6,367,782.96</u>
Total Checking/Savings	8,110,582.99
Accounts Receivable	
13212 - Taxes receivable	<u>1,545,325.97</u>
Total Accounts Receivable	<u>1,545,325.97</u>
Total Current Assets	9,655,908.96
Fixed Assets	
Vehicles	<u>25,259.00</u>
Total Fixed Assets	<u>25,259.00</u>
TOTAL ASSETS	<u><u>9,681,167.96</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
21120A - Accrued Payables	23,899.94
21900 - Customer Deposits	<u>25.00</u>
Total Other Current Liabilities	<u>23,924.94</u>
Total Current Liabilities	<u>23,924.94</u>
Total Liabilities	23,924.94
Equity	
27000 - Fund Balances	9,398,804.00
3900 - Fund Balance	-14,212.48
Net Income	<u>272,651.50</u>
Total Equity	<u>9,657,243.02</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,681,167.96</u></u>

YTD ANNUAL COMPARISON MAY 2014

	Jul 1, '13 - Jun 13, 14	Jul 1, '12 - Jun 13, 13	\$ Change	% Change
Ordinary Income/Expense				
Income				
31600 · Local Option Sales Tax				
31610 · Metro Trustee -1/2 local option	194,111.81	189,474.15	4,637.66	2.45%
31600 · Local Option Sales Tax - Other	0.00	15,144.35	(15,144.35)	(100.0%)
Total 31600 · Local Option Sales Tax	194,111.81	204,618.50	(10,506.69)	(5.14%)
31900- Other Taxes				
31910- Franchise Taxes	66,036.53	0.00	66,036.53	100.0%
Total 31900- Other Taxes	66,036.53	0.00	66,036.53	100.0%
32600 · Licenses, Permits & Other				
32692- Planning Applications	1,200.00	0.00	1,200.00	100.0%
32610 · Building Permits	155,506.01	88,923.69	66,582.32	74.88%
32611 · Demolition	1,250.00	500.00	750.00	150.0%
32613 · Temporary Buildings	0.00	300.00	(300.00)	(100.0%)
32615 · Pool	4,100.00	3,500.00	600.00	17.14%
32616 · Chickens	100.00	90.00	10.00	11.11%
32620 · Use & Occupancy Permits	600.00	4,950.00	(4,350.00)	(87.88%)
32630 · Imprevious Surface Permit	13,976.00	24,508.25	(10,532.25)	(42.97%)
32635 · Driveway entrance permits	0.00	2,250.00	(2,250.00)	(100.0%)
32636 · Street Cuts	0.00	2,250.00	(2,250.00)	(100.0%)
32640 · Engineer Reviews & Inspections	210.00	800.00	(590.00)	(73.75%)
32641 · Planner Reviews & Inspections	2,035.00	0.00	2,035.00	100.0%
32650 · Excavation Permit	4,100.00	950.00	3,150.00	331.58%
32670 · Fence, Gate, Entranceway	2,800.00	3,500.00	(700.00)	(20.0%)
32680 · Cell Tower Fees	19,500.00	3,500.00	16,000.00	457.14%
32690 · Sign Permit	75.00	100.00	(25.00)	(25.0%)
32691 · Zoning Appeals Applications	3,300.00	0.00	3,300.00	100.0%
Total 32600 · Licenses, Permits & Other	208,752.01	136,121.94	72,630.07	53.36%
33500 · State Shared Revenue				
33510 · Sales Tax-city - 970	326,991.77	303,152.26	23,839.51	7.86%
33520 · State Income Tax	1,430,897.96	2,029,323.53	(598,425.57)	(29.49%)
33530 · Beer Tax	2,384.83	2,379.07	5.76	0.24%
33540 · Mixed Drink Tax	45,607.45	44,960.00	647.45	1.44%
Total 33500 · State Shared Revenue	1,805,882.01	2,379,814.86	(573,932.85)	(24.12%)
33550 · State Street Aid--Gas Tax				
33551 · Gas & Motor Fuel Tax - 941	81,263.96	70,903.53	10,360.43	14.61%
33552 · City Street & Transp - 880	9,419.14	9,040.17	378.97	4.19%
33553 · 1989 Gas Tax Increase - 942	13,010.58	12,522.12	488.46	3.9%
33554 · 3 Cent Gas Tax - 940	24,147.67	29,983.97	(5,836.30)	(19.47%)

YTD ANNUAL COMPARISON MAY 2014

	Jul 1, '13 - Jun 13, 14	Jul 1, '12 - Jun 13, 13	\$ Change	% Change
Total 33550 · State Street Aid--Gas Tax	127,841.35	122,449.79	5,391.56	4.4%
33590 · Other Stated Shared Revenue				
33591 · T.V.A. In-lieu - 960	41,820.48	41,156.34	664.14	1.61%
33592 · STG Telecommunications	463.02	350.99	112.03	31.92%
Total 33590 · Other Stated Shared Revenue	42,283.50	41,507.33	776.17	1.87%
33800 · Other Miscellaneous income				
33801 · Presentation Fees	0.00	2,915.00	(2,915.00)	(100.0%)
Total 33800 · Other Miscellaneous income	0.00	2,915.00	(2,915.00)	(100.0%)
36000 · Interest Income				
36100 · Interest	31,718.19	44,686.85	(12,968.66)	(29.02%)
Total 36000 · Interest Income	31,718.19	44,686.85	(12,968.66)	(29.02%)
36990 · Miscellaneous Income				
36992 · Insurance Rebate	500.00	1,267.00	(767.00)	(60.54%)
36993 · Copies & Research	93.25	7.30	85.95	1,177.4%
36995 · Reimbursed Legal Fees	0.00	2,892.55	(2,892.55)	(100.0%)
36996 · Reimbursed Engineering Fees	595.00	45.00	550.00	1,222.22%
36997 · Reimbursed Fees--Misc	0.00	35.00	(35.00)	(100.0%)
36998 c · Cherry Trees	0.00	8,371.20	(8,371.20)	(100.0%)
36999 · FEMA funds--May 2010 Flood	0.00	299,234.60	(299,234.60)	(100.0%)
36990 · Miscellaneous Income - Other	3,054.51	0.00	3,054.51	100.0%
Total 36990 · Miscellaneous Income	4,242.76	311,852.65	(307,609.89)	(98.64%)
Total Income	2,480,868.16	3,243,966.92	(763,098.76)	(23.52%)
Gross Profit	2,480,868.16	3,243,966.92	(763,098.76)	(23.52%)
Expense				
41000 · General Government Expense				
42900- Information Technology				
256a · Consultant's Services	16,340.00	0.00	16,340.00	100.0%
Total 42900- Information Technology	16,340.00	0.00	16,340.00	100.0%
41500 · Administration				
487 · Recycle-Clean Up Day	12,388.34	662.31	11,726.03	1,770.48%
140 · Health Insurance-Employer Pd.	11,979.37	6,486.79	5,492.58	84.67%
144 · Retirement Plan-Employer	4,943.58	14,966.37	(10,022.79)	(66.97%)
190 · Special Census	0.00	22,906.00	(22,906.00)	(100.0%)
211 · Postage	730.56	4,197.57	(3,467.01)	(82.6%)
220 · Printing	749.08	730.41	18.67	2.56%

YTD ANNUAL COMPARISON MAY 2014

	Jul 1, '13 - Jun 13, 14	Jul 1, '12 - Jun 13, 13	\$ Change	% Change
230 - Dues, membership,subscriptions	2,237.38	1,923.95	313.43	16.29%
231 - Legal Notices	622.25	445.50	176.75	39.68%
235 - Training Fees	1,586.75	275.00	1,311.75	477.0%
236 - Newsletter-Public Relations	40,660.73	47,050.91	(6,390.18)	(13.58%)
240 - City Hall Electric	7,499.99	7,603.42	(103.43)	(1.36%)
242 a - City Hall Water	674.38	612.98	61.40	10.02%
242 b - Alarm Monitoring	384.00	384.00	0.00	0.0%
243 - Janitorial Services	1,350.00	1,650.00	(300.00)	(18.18%)
244 - Garbage Pickup	175.00	0.00	175.00	100.0%
245 - Telephone	5,072.68	4,329.90	742.78	17.16%
255 - Data processing Equ & Software	1,676.86	3,028.18	(1,351.32)	(44.63%)
265 a - City Hall Maint. of grounds	(145.80)	6,953.40	(7,099.20)	(102.1%)
266 - Building Maint.--General	1,587.22	2,028.50	(441.28)	(21.75%)
287 - Meeting----food / refreshemnts	1,073.51	1,000.00	73.51	7.35%
310 - Office Expense	0.00	1,092.82	(1,092.82)	(100.0%)
310 a Moving Expense	3,256.70	0.00	3,256.70	100.0%
311 - Office Supplies	4,160.13	1,832.77	2,327.36	126.99%
332 - City Vehicle Expense - Repair	1,279.57	1,359.04	(79.47)	(5.85%)
511 - General Liabilities	2,260.00	2,220.00	40.00	1.8%
512 - Errors & Ommissions	11,621.00	12,875.00	(1,254.00)	(9.74%)
515 - Workers Comp	2,244.00	3,050.00	(806.00)	(26.43%)
520 - Building & Personal Property	6,320.00	8,036.36	(1,716.36)	(21.36%)
522 - Automobile Liability	499.00	0.00	499.00	100.0%
555 - Bank Service Fee	40.80	165.58	(124.78)	(75.36%)
790 - Donation	50,000.00	10,100.00	39,900.00	395.05%
Total 41500 - Administration	176,927.08	167,966.76	8,960.32	5.34%
Total 41000 - General Government Expense	193,267.08	167,966.76	25,300.32	15.06%
41530 - CPA Expenses				
253 - Accounting	45.00	89.97	(44.97)	(49.98%)
254 - Audit	5,500.00	8,150.00	(2,650.00)	(32.52%)
Total 41530 - CPA Expenses	5,545.00	8,239.97	(2,694.97)	(32.71%)
41620 - City Attorney				
41679 - Reimbursable Exp	0.00	1,178.97	(1,178.97)	(100.0%)
41631 - Tyne Estates---LOC expenses	0.00	919.69	(919.69)	(100.0%)
41622 - Legal Fees - General	71,149.15	87,570.94	(16,421.79)	(18.75%)
41622 b - Meetings & Prep	5,118.50	5,625.00	(506.50)	(9.0%)
41622 c - Legal--Piedmont Gas	0.00	5,463.92	(5,463.92)	(100.0%)
41622 d - Legal-Voce Development-GWP	0.00	3,063.60	(3,063.60)	(100.0%)
41622 e - Lobbyist	0.00	4,000.00	(4,000.00)	(100.0%)
41624 - Legal- MTAS, Codification	200.00	2,155.49	(1,955.49)	(90.72%)

YTD ANNUAL COMPARISON MAY 2014

	Jul 1, '13 - Jun 13, 14	Jul 1, '12 - Jun 13, 13	\$ Change	% Change
41628 a · Metro Lawsuit----City Court	846.80	15,808.05	(14,961.25)	(94.64%)
41630 · Planning Comm. issues	2,970.00	0.00	2,970.00	100.0%
Total 41620 · City Attorney	80,284.45	125,785.66	(45,501.21)	(36.17%)
41670 · Engineering				
41670a · Consulting Engineer	28,323.46	0.00	28,323.46	100.0%
41673 · Plans Review	2,812.50	713.00	2,099.50	294.46%
41674 · Stormwater	7,689.50	5,196.25	2,493.25	47.98%
41675 · General- meeting & projects	6,062.50	1,889.00	4,173.50	220.94%
41676 · Reimbursable cost	2,460.72	301.44	2,159.28	716.32%
41677 · Special Projects	63,495.48	50,530.50	12,964.98	25.66%
41678 · Drainage & Right-of-Way Plans	0.00	2,062.00	(2,062.00)	(100.0%)
41670 · Engineering - Other	0.00	2,007.50	(2,007.50)	(100.0%)
Total 41670 · Engineering	110,844.16	62,699.69	48,144.47	76.79%
41700 · Planning & zoning				
257 · Consultant Fees- planning	1,143.75	0.00	1,143.75	100.0%
Total 41700 · Planning & zoning	1,143.75	0.00	1,143.75	100.0%
41900 · Captial Projects				
915 · Trees	37,360.00	0.00	37,360.00	100.0%
941 · Hillsboro Pike Signage	0.00	27,971.00	(27,971.00)	(100.0%)
945 · Guardrails	4,863.75	20,520.00	(15,656.25)	(76.3%)
950 · New City Office	0.00	69,723.03	(69,723.03)	(100.0%)
951 · Office Equipment	3,800.00	0.00	3,800.00	100.0%
960 · Storm Warning System	0.00	37,125.70	(37,125.70)	(100.0%)
Total 41900 · Captial Projects	46,023.75	155,339.73	(109,315.98)	(70.37%)
41920 · Special Projects				
269 · Misc. Projects	12,816.95	660.00	12,156.95	1,841.96%
41920 · Special Projects - Other	1,196.00	0.00	1,196.00	100.0%
Total 41920 · Special Projects	14,012.95	660.00	13,352.95	2,023.17%
43000 · Public Works				
43100 · Streets & Highways				
43120 · Road Maintenance	0.00	12,968.90	(12,968.90)	(100.0%)
43130 · Right of Way & Drainage Repair				
000 · Storm Water	0.00	3,460.00	(3,460.00)	(100.0%)
400 · Labor	0.00	68,381.40	(68,381.40)	(100.0%)
935 · Drainage Improvement	89,502.62	326,946.90	(237,444.28)	(72.63%)
43130 · Right of Way & Drainage Re	0.00	13,273.09	(13,273.09)	(100.0%)
Total 43130 · Right of Way & Drainage R	89,502.62	412,061.39	(322,558.77)	(78.28%)

YTD ANNUAL COMPARISON MAY 2014

	Jul 1, '13 - Jun 13, 14	Jul 1, '12 - Jun 13, 13	\$ Change	% Change
43160 · Street lighting				
247 · Street Lights	20,700.61	20,805.76	(105.15)	(0.51%)
Total 43160 · Street lighting	20,700.61	20,805.76	(105.15)	(0.51%)
43190 · State Street Aid				
342 · Street Signs & Surveys	0.00	225.00	(225.00)	(100.0%)
344 · Street Sign Parts	8,541.38	24,065.00	(15,523.62)	(64.51%)
454 · Snow Removal	70,072.75	31,612.00	38,460.75	121.67%
471 · Asphalt & filler	11,100.00	15,290.50	(4,190.50)	(27.41%)
472 · Concrete	0.00	1,275.00	(1,275.00)	(100.0%)
931 · Street Construction				
Finish Paving	1,085,849.84	655,171.22	430,678.62	65.74%
931 · Street Construction - Othe	0.00	327,730.39	(327,730.39)	(100.0%)
Total 931 · Street Construction	1,085,849.84	982,901.61	102,948.23	10.47%
Total 43190 · State Street Aid	1,175,563.97	1,055,369.11	120,194.86	11.39%
Total 43100 · Streets & Highways	1,285,767.20	1,501,205.16	(215,437.96)	(14.35%)
43400 · Chipping & Mowing				
Storm damage	32,142.34	37,933.07	(5,790.73)	(15.27%)
Landscape Maint. Contract	41,588.26	41,708.26	(120.00)	(0.29%)
Chipper Contract	187,300.00	174,900.00	12,400.00	7.09%
Clear right of way	25,770.40	0.00	25,770.40	100.0%
Gateway Entrances-- Maintenance	708.10	4,160.84	(3,452.74)	(82.98%)
Irrigation--Gateway Entrance	1,202.86	765.05	437.81	57.23%
Irrigation of Trees--other than	0.00	28,988.25	(28,988.25)	(100.0%)
Misc.	1,253.10	0.00	1,253.10	100.0%
Tree Trimming	5,959.74	0.00	5,959.74	100.0%
Total 43400 · Chipping & Mowing	295,924.80	288,455.47	7,469.33	2.59%
Total 43000 · Public Works	1,581,692.00	1,789,660.63	(207,968.63)	(11.62%)
44700 · Bison Meadows Expense				
241 · Electric Service	283.86	0.00	283.86	100.0%
242 · Water	3,152.00	4,186.25	(1,034.25)	(24.71%)
299 · Misc	855.00	3,933.75	(3,078.75)	(78.27%)
Total 44700 · Bison Meadows Expense	4,290.86	8,120.00	(3,829.14)	(47.16%)
6560 · Payroll Expenses				
6561 · Payroll Tax Expense	11,983.49	11,940.97	42.52	0.36%
6562 · Salaries	156,846.94	156,090.83	756.11	0.48%
Total 6560 · Payroll Expenses	168,830.43	168,031.80	798.63	0.48%
Total Expense	2,205,934.43	2,486,504.24	(280,569.81)	(11.28%)
Net Ordinary Income	274,933.73	757,462.68	(482,528.95)	(63.7%)
Other Income/Expense				
99999 · Suspense	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.0%

YTD ANNUAL COMPARISON MAY 2014

	Jul 1, '13 - Jun 13, 14	Jul 1, '12 - Jun 13, 13	\$ Change	% Change
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	274,933.73	757,462.68	(482,528.95)	(63.7%)

YEAR TO DATE BY MONTH APRIL 2014

	<u>Jul '13 - May 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
31600 - Local Option Sales Tax				
31610 - Metro Trustee -1/2 local option	194,111.81	194,333.34	(221.53)	99.89%
Total 31600 - Local Option Sales Tax	194,111.81	194,333.34	(221.53)	99.89%
31900- Other Taxes				
31910- Franchise Taxes	66,036.53	30,000.00	36,036.53	220.12%
Total 31900- Other Taxes	66,036.53	30,000.00	36,036.53	220.12%
32600 - Licenses, Permits & Other				
32692- Planning Applications	1,200.00			
32610 - Building Permits	152,853.09	82,500.00	70,353.09	185.28%
32611 - Demolition	1,250.00	916.67	333.33	136.36%
32615 - Pool	4,100.00	3,208.33	891.67	127.79%
32616 - Chickens	100.00	50.00	50.00	200.0%
32620 - Use & Occupancy Permits	600.00	550.00	50.00	109.09%
32630 - Impervious Surface Permit	13,976.00	5,500.00	8,476.00	254.11%
32635 - Driveway entrance permits	0.00	1,000.00	(1,000.00)	0.0%
32640 - Engineer Reviews & Inspections	150.00	0.00	150.00	100.0%
32641 - Planner Reviews & Inspections	2,035.00	1,000.00	1,035.00	203.5%
32650 - Excavation Permit	4,100.00	1,833.33	2,266.67	223.64%
32670 - Fence, Gate, Entranceway	2,800.00	2,750.00	50.00	101.82%
32680 - Cell Tower Fees	19,500.00	6,416.67	13,083.33	303.9%
32690 - Sign Permit	75.00			
32691 - Zoning Appeals Applications	3,100.00	2,000.00	1,100.00	155.0%
Total 32600 - Licenses, Permits & Other	205,839.09	107,725.00	98,114.09	191.08%
33500 - State Shared Revenue				
33510 - Sales Tax-city - 970	326,991.77	275,000.00	51,991.77	118.91%
33520 - State Income Tax	1,430,897.96	1,417,200.00	13,697.96	100.97%
33530 - Beer Tax	2,384.83	2,200.00	184.83	108.4%
33540 - Mixed Drink Tax	45,607.45	44,000.00	1,607.45	103.65%
Total 33500 - State Shared Revenue	1,805,882.01	1,738,400.00	67,482.01	103.88%
33550 - State Street Aid--Gas Tax				
33551 - Gas & Motor Fuel Tax - 941	81,263.96	70,583.33	10,680.63	115.13%
33552 - City Street & Transp - 880	9,419.14	9,166.67	252.47	102.75%
33553 - 1989 Gas Tax Increase - 942	13,010.58	12,833.34	177.24	101.38%
33554 - 3 Cent Gas Tax - 940	24,147.67	27,500.00	(3,352.33)	87.81%
Total 33550 - State Street Aid--Gas Tax	127,841.35	120,083.34	7,758.01	106.46%
33590 - Other Stated Shared Revenue				

YEAR TO DATE BY MONTH APRIL 2014

	<u>Jul '13 - May 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
33591 · T.V.A. In-lieu - 960	41,820.48	41,775.00	45.48	100.11%
33592 · STG Telecommunications	463.02	412.50	50.52	112.25%
Total 33590 · Other Stated Shared Revenue	42,283.50	42,187.50	96.00	100.23%
33800 · Other Miscellaneous income				
33801 · Presentation Fees	0.00	0.00	0.00	0.0%
Total 33800 · Other Miscellaneous income	0.00	0.00	0.00	0.0%
36000 · Interest Income				
36100 · Interest	31,718.19	33,183.33	(1,465.14)	95.59%
Total 36000 · Interest Income	31,718.19	33,183.33	(1,465.14)	95.59%
36990 · Miscellaneous Income				
36992 · Insurance Rebate	500.00	500.00	0.00	100.0%
36993 · Copies & Research	93.25	9.17	84.08	1,016.9%
36994 · Refund	0.00	0.00	0.00	0.0%
36995 · Reimbursed Legal Fees	0.00	916.67	(916.67)	0.0%
36996 · Reimbursed Engineering Fees	595.00	916.67	(321.67)	64.91%
36990 · Miscellaneous Income - Other	3,054.51	3,000.00	54.51	101.82%
Total 36990 · Miscellaneous Income	4,242.76	5,342.51	(1,099.75)	79.42%
Total Income	2,477,955.24	2,271,255.02	206,700.22	109.1%
Gross Profit	2,477,955.24	2,271,255.02	206,700.22	109.1%
Expense				
41000 · General Government Expense				
42900- Information Technology				
256a · Consultant's Services	16,340.00	16,340.00	0.00	100.0%
Total 42900- Information Technology	16,340.00	16,340.00	0.00	100.0%
41500 · Administration				
487 · Recycle-Clean Up Day	12,388.34	12,000.00	388.34	103.24%
140 · Health Insurance-Employer Pd.	11,979.37	11,458.33	521.04	104.55%
144 · Retirement Plan-Employer	4,943.58	9,166.67	(4,223.09)	53.93%
211 · Postage	711.58	733.33	(21.75)	97.03%
220 · Printing	749.08	916.67	(167.59)	81.72%
230 · Dues, membership,subscriptions	2,237.38	2,291.67	(54.29)	97.63%
231 · Legal Notices	622.25	440.00	182.25	141.42%
235 · Training Fees	1,586.75	1,833.33	(246.58)	86.55%
236 · Newsletter-Public Relations	40,660.73	30,000.00	10,660.73	135.54%
240 · City Hall Electric	7,499.99	6,875.00	624.99	109.09%
242 a · City Hall Water	674.38	715.00	(40.62)	94.32%

YEAR TO DATE BY MONTH APRIL 2014

	<u>Jul '13 - May 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
242 b - Alarm Monitoring	384.00	366.67	17.33	104.73%
243 - Janitorial Services	1,350.00	1,650.00	(300.00)	81.82%
244 - Garbage Pickup	175.00	275.00	(100.00)	63.64%
245 - Telephone	4,657.02	5,316.67	(659.65)	87.59%
255 - Data processing Equ & Software	1,676.86	4,400.00	(2,723.14)	38.11%
262 - Maint.---Storm Warning Sys.	0.00	1,100.00	(1,100.00)	0.0%
265 a - City Hall Maint. of grounds	(145.80)	2,750.00	(2,895.80)	(5.3%)
266 - Building Maint.--General	1,587.22	1,850.00	(262.78)	85.8%
287 - Meeting----food / refreshemnts	1,042.12	1,000.00	42.12	104.21%
310 - Office Expense	0.00	0.00	0.00	0.0%
310 a Moving Expense	3,256.70	3,260.00	(3.30)	99.9%
311 - Office Supplies	4,052.12	3,666.67	385.45	110.51%
332 - City Vehicle Expense - Repair	1,279.57	1,375.00	(95.43)	93.06%
511 - General Liabilities	2,260.00	2,400.00	(140.00)	94.17%
512 - Errors & Ommissions	11,621.00	14,000.00	(2,379.00)	83.01%
515 - Workers Comp	2,244.00	4,000.00	(1,756.00)	56.1%
520 - Building & Personal Property	6,320.00	6,200.00	120.00	101.94%
522 - Automobile Liability	499.00	500.00	(1.00)	99.8%
555 - Bank Service Fee	40.80			
790 - Donation	50,000.00	50,000.00	0.00	100.0%
Total 41500 - Administration	176,353.04	180,540.01	(4,186.97)	97.68%
Total 41000 - General Government Expense	192,693.04	196,880.01	(4,186.97)	97.87%
41530 - CPA Expenses				
253 - Accounting	45.00	1,833.34	(1,788.34)	2.46%
254 - Audit	5,500.00	5,500.00	0.00	100.0%
Total 41530 - CPA Expenses	5,545.00	7,333.34	(1,788.34)	75.61%
41620 - City Attorney				
41679 - Reimbursable Exp	0.00	2,200.00	(2,200.00)	0.0%
41622 - Legal Fees - General	71,149.15	96,250.00	(25,100.85)	73.92%
41622 b - Meetings & Prep	5,118.50	7,333.34	(2,214.84)	69.8%
41624 - Legal- MTAS, Codification	200.00	2,400.00	(2,200.00)	8.33%
41628 a - Metro Lawsuit----City Court	846.80	1,100.00	(253.20)	76.98%
41629 - BZA projects	0.00	0.00	0.00	0.0%
41630 - Planning Comm. issues	2,970.00	0.00	2,970.00	100.0%
Total 41620 - City Attorney	80,284.45	109,283.34	(28,998.89)	73.46%
41670 - Engineering				
41670a - Consulting Engineer	28,323.46	32,083.33	(3,759.87)	88.28%
41671 - Inspections/Building Codes	0.00	0.00	0.00	0.0%
41673 - Plans Review	2,812.50	2,200.00	612.50	127.84%

YEAR TO DATE BY MONTH APRIL 2014

	<u>Jul '13 - May 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
41674 · Stormwater	7,689.50	5,500.00	2,189.50	139.81%
41675 · General- meeting & projects	6,062.50	4,583.33	1,479.17	132.27%
41676 · Reimbursable cost	2,460.72	2,291.67	169.05	107.38%
41677 · Special Projects	63,495.48	59,583.33	3,912.15	106.57%
41678 · Drainage & Right-of-Way Plans	0.00	0.00	0.00	0.0%
Total 41670 · Engineering	110,844.16	106,241.66	4,602.50	104.33%
41700 · Planning & zoning				
257 · Consultant Fees- planning	1,143.75	3,666.67	(2,522.92)	31.19%
Total 41700 · Planning & zoning	1,143.75	3,666.67	(2,522.92)	31.19%
41900 · Captial Projects				
910 · Gateway Entrances	0.00	5,500.00	(5,500.00)	0.0%
915 · Trees	37,360.00	27,500.00	9,860.00	135.86%
945 · Guardrails	4,863.75	9,166.67	(4,302.92)	53.06%
951 · Office Equipment	3,800.00	3,800.00	0.00	100.0%
Total 41900 · Captial Projects	46,023.75	45,966.67	57.08	100.12%
41920 · Special Projects				
269 · Misc. Projects	12,816.95	9,000.00	3,816.95	142.41%
41920 · Special Projects - Other	1,196.00			
Total 41920 · Special Projects	14,012.95	9,000.00	5,012.95	155.7%
43000 · Public Works				
43100 · Streets & Highways				
43120 · Road Maintenance	0.00	0.00	0.00	0.0%
43130 · Right of Way & Drainage Repair				
000 · Storm Water	0.00	0.00	0.00	0.0%
400 · Labor	0.00	0.00	0.00	0.0%
935 · Drainage Improvement	89,502.62	252,083.33	(162,580.71)	35.51%
Total 43130 · Right of Way & Drainage Rep	89,502.62	252,083.33	(162,580.71)	35.51%
43160 · Street lighting				
247 · Street Lights	20,700.61	20,166.67	533.94	102.65%
Total 43160 · Street lighting	20,700.61	20,166.67	533.94	102.65%
43190 · State Street Aid				
344 · Street Sign Parts	8,541.38	9,166.67	(625.29)	93.18%
454 · Snow Removal	70,072.75	50,000.00	20,072.75	140.15%
471 · Asphalt & filler	11,100.00	27,500.00	(16,400.00)	40.36%
931 · Street Construction				
Finish Paving	1,085,849.84	1,200,000.00	(114,150.16)	90.49%
Total 931 · Street Construction	1,085,849.84	1,200,000.00	(114,150.16)	90.49%

YEAR TO DATE BY MONTH APRIL 2014

	<u>Jul '13 - May 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total 43190 - State Street Aid	1,175,563.97	1,286,666.67	(111,102.70)	91.37%
Total 43100 - Streets & Highways	1,285,767.20	1,558,916.67	(273,149.47)	82.48%
43400 - Chipping & Mowing				
Storm damage	32,142.34	23,000.00	9,142.34	139.75%
Landscape Maint. Contract	41,588.26	41,708.33	(120.07)	99.71%
Chipper Contract	187,300.00	172,000.00	15,300.00	108.9%
Clear right of way	25,770.40	22,000.00	3,770.40	117.14%
Bridge Cleanout	0.00	1,833.34	(1,833.34)	0.0%
Gateway Entrances-- Maintenance	708.10	4,583.33	(3,875.23)	15.45%
Irrigation--Gateway Entrance	1,167.72	2,291.67	(1,123.95)	50.96%
Electric service--Gateways	0.00	458.33	(458.33)	0.0%
Misc.	1,253.10	4,583.33	(3,330.23)	27.34%
Tree Trimming	5,959.74	9,166.67	(3,206.93)	65.02%
Total 43400 - Chipping & Mowing	<u>295,889.66</u>	<u>281,625.00</u>	<u>14,264.66</u>	<u>105.07%</u>
Total 43000 - Public Works	1,581,656.86	1,840,541.67	(258,884.81)	85.93%
44700 - Bison Meadows Expense				
241 - Electric Service	283.86	183.33	100.53	154.84%
242 - Water	3,130.49	4,400.00	(1,269.51)	71.15%
265 - Mowing-Bison	0.00	0.00	0.00	0.0%
299 - Misc	855.00	2,291.67	(1,436.67)	37.31%
Total 44700 - Bison Meadows Expense	<u>4,269.35</u>	<u>6,875.00</u>	<u>(2,605.65)</u>	<u>62.1%</u>
6560 - Payroll Expenses				
6561 - Payroll Tax Expense	11,983.49	12,375.00	(391.51)	96.84%
6562 - Salaries	156,846.94	160,416.67	(3,569.73)	97.78%
Total 6560 - Payroll Expenses	<u>168,830.43</u>	<u>172,791.67</u>	<u>(3,961.24)</u>	<u>97.71%</u>
Total Expense	<u>2,205,303.74</u>	<u>2,498,580.03</u>	<u>(293,276.29)</u>	<u>88.26%</u>
Net Ordinary Income	<u>272,651.50</u>	<u>(227,325.01)</u>	<u>499,976.51</u>	<u>(119.94%)</u>
Net Income	<u><u>272,651.50</u></u>	<u><u>(227,325.01)</u></u>	<u><u>499,976.51</u></u>	<u><u>(119.94%)</u></u>

YEAR TO DATE BY YEAR MAY 2014

	<u>Jul '13 - Jun 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
31600 · Local Option Sales Tax				
31610 · Metro Trustee -1/2 local option	194,111.81	212,000.00	(17,888.19)	91.56%
Total 31600 · Local Option Sales Tax	194,111.81	212,000.00	(17,888.19)	91.56%
31900- Other Taxes				
31910- Franchise Taxes	66,036.53	30,000.00	36,036.53	220.12%
Total 31900- Other Taxes	66,036.53	30,000.00	36,036.53	220.12%
32600 · Licenses, Permits & Other				
32692- Planning Applications	1,200.00			
32610 · Building Permits	155,506.01	90,000.00	65,506.01	172.78%
32611 · Demolition	1,250.00	1,000.00	250.00	125.0%
32615 · Pool	4,100.00	3,500.00	600.00	117.14%
32616 · Chickens	100.00	50.00	50.00	200.0%
32620 · Use & Occupancy Permits	600.00	600.00	0.00	100.0%
32630 · Impervious Surface Permit	13,976.00	6,000.00	7,976.00	232.93%
32635 · Driveway entrance permits	0.00	1,000.00	(1,000.00)	0.0%
32640 · Engineer Reviews & Inspections	210.00	0.00	210.00	100.0%
32641 · Planner Reviews & Inspections	2,035.00	1,000.00	1,035.00	203.5%
32650 · Excavation Permit	4,100.00	2,000.00	2,100.00	205.0%
32670 · Fence, Gate, Entranceway	2,800.00	3,000.00	(200.00)	93.33%
32680 · Cell Tower Fees	19,500.00	7,000.00	12,500.00	278.57%
32690 · Sign Permit	75.00			
32691 · Zoning Appeals Applications	3,300.00	2,200.00	1,100.00	150.0%
Total 32600 · Licenses, Permits & Other	208,752.01	117,350.00	91,402.01	177.89%
33500 · State Shared Revenue				
33510 · Sales Tax-city - 970	326,991.77	300,000.00	26,991.77	109.0%
33520 · State Income Tax	1,430,897.96	1,417,200.00	13,697.96	100.97%
33530 · Beer Tax	2,384.83	2,400.00	(15.17)	99.37%
33540 · Mixed Drink Tax	45,607.45	48,000.00	(2,392.55)	95.02%
Total 33500 · State Shared Revenue	1,805,882.01	1,767,600.00	38,282.01	102.17%
33550 · State Street Aid--Gas Tax				
33551 · Gas & Motor Fuel Tax - 941	81,263.96	77,000.00	4,263.96	105.54%
33552 · City Street & Transp - 880	9,419.14	10,000.00	(580.86)	94.19%
33553 · 1989 Gas Tax Increase - 942	13,010.58	14,000.00	(989.42)	92.93%
33554 · 3 Cent Gas Tax - 940	24,147.67	30,000.00	(5,852.33)	80.49%
Total 33550 · State Street Aid--Gas Tax	127,841.35	131,000.00	(3,158.65)	97.59%
33590 · Other Stated Shared Revenue				

YEAR TO DATE BY YEAR MAY 2014

	<u>Jul '13 - Jun 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
33591 · T.V.A. In-lieu - 960	41,820.48	55,700.00	(13,879.52)	75.08%
33592 · STG Telecommunications	463.02	450.00	13.02	102.89%
Total 33590 · Other Stated Shared Revenue	42,283.50	56,150.00	(13,866.50)	75.31%
33800 · Other Miscellaneous income				
33801 · Presentation Fees	0.00	0.00	0.00	0.0%
Total 33800 · Other Miscellaneous income	0.00	0.00	0.00	0.0%
36000 · Interest Income				
36100 · Interest	31,718.19	36,200.00	(4,481.81)	87.62%
Total 36000 · Interest Income	31,718.19	36,200.00	(4,481.81)	87.62%
36990 · Miscellaneous Income				
36992 · Insurance Rebate	500.00	500.00	0.00	100.0%
36993 · Copies & Research	93.25	10.00	83.25	932.5%
36994 · Refund	0.00	0.00	0.00	0.0%
36995 · Reimbursed Legal Fees	0.00	1,000.00	(1,000.00)	0.0%
36996 · Reimbursed Engineering Fees	595.00	1,000.00	(405.00)	59.5%
36990 · Miscellaneous Income - Other	3,054.51	3,000.00	54.51	101.82%
Total 36990 · Miscellaneous Income	4,242.76	5,510.00	(1,267.24)	77.0%
Total Income	2,480,868.16	2,355,810.00	125,058.16	105.31%
Gross Profit	2,480,868.16	2,355,810.00	125,058.16	105.31%
Expense				
41000 · General Government Expense				
42900- Information Technology				
256a · Consultant's Services	16,340.00	16,340.00	0.00	100.0%
Total 42900- Information Technology	16,340.00	16,340.00	0.00	100.0%
41500 · Administration				
487 · Recycle-Clean Up Day	12,388.34	12,000.00	388.34	103.24%
140 · Health Insurance-Employer Pd.	11,979.37	12,500.00	(520.63)	95.84%
144 · Retirement Plan-Employer	4,943.58	10,000.00	(5,056.42)	49.44%
211 · Postage	730.56	800.00	(69.44)	91.32%
220 · Printing	749.08	1,000.00	(250.92)	74.91%
230 · Dues, membership,subscriptions	2,237.38	2,500.00	(262.62)	89.5%
231 · Legal Notices	622.25	480.00	142.25	129.64%
235 · Training Fees	1,586.75	2,000.00	(413.25)	79.34%
236 · Newsletter-Public Relations	40,660.73	40,000.00	660.73	101.65%
240 · City Hall Electric	8,013.38	7,500.00	513.38	106.85%
242 a · City Hall Water	674.38	780.00	(105.62)	86.46%

YEAR TO DATE BY YEAR MAY 2014

	<u>Jul '13 - Jun 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
242 b - Alarm Monitoring	384.00	400.00	(16.00)	96.0%
243 - Janitorial Services	1,350.00	1,800.00	(450.00)	75.0%
244 - Garbage Pickup	175.00	300.00	(125.00)	58.33%
245 - Telephone	5,072.68	5,800.00	(727.32)	87.46%
255 - Data processing Equ & Software	1,676.86	4,800.00	(3,123.14)	34.94%
262 - Maint.---Storm Warning Sys.	0.00	1,200.00	(1,200.00)	0.0%
265 a - City Hall Maint. of grounds	(145.80)	3,000.00	(3,145.80)	(4.86%)
266 - Building Maint.--General	1,587.22	2,000.00	(412.78)	79.36%
287 - Meeting----food / refreshemnts	1,073.51	1,100.00	(26.49)	97.59%
310 - Office Expense	0.00	0.00	0.00	0.0%
310 a Moving Expense	3,256.70	3,260.00	(3.30)	99.9%
311 - Office Supplies	4,160.13	4,000.00	160.13	104.0%
332 - City Vehicle Expense - Repair	1,279.57	1,500.00	(220.43)	85.31%
511 - General Liabilities	2,260.00	2,400.00	(140.00)	94.17%
512 - Errors & Ommissions	11,621.00	14,000.00	(2,379.00)	83.01%
515 - Workers Comp	2,244.00	4,000.00	(1,756.00)	56.1%
520 - Building & Personal Property	6,320.00	6,200.00	120.00	101.94%
522 - Automobile Liability	499.00	500.00	(1.00)	99.8%
555 - Bank Service Fee	40.80			
790 - Donation	50,000.00	50,000.00	0.00	100.0%
Total 41500 - Administration	177,440.47	195,820.00	(18,379.53)	90.61%
Total 41000 - General Government Expense	193,780.47	212,160.00	(18,379.53)	91.34%
41530 - CPA Expenses				
253 - Accounting	45.00	2,000.00	(1,955.00)	2.25%
254 - Audit	5,500.00	5,500.00	0.00	100.0%
Total 41530 - CPA Expenses	5,545.00	7,500.00	(1,955.00)	73.93%
41620 - City Attorney				
41679 - Reimbursable Exp	0.00	2,400.00	(2,400.00)	0.0%
41622 - Legal Fees - General	71,149.15	105,000.00	(33,850.85)	67.76%
41622 b - Meetings & Prep	5,118.50	8,000.00	(2,881.50)	63.98%
41624 - Legal- MTAS, Codification	200.00	2,400.00	(2,200.00)	8.33%
41628 a - Metro Lawsuit----City Court	846.80	1,100.00	(253.20)	76.98%
41629 - BZA projects	0.00	0.00	0.00	0.0%
41630 - Planning Comm. issues	2,970.00	0.00	2,970.00	100.0%
Total 41620 - City Attorney	80,284.45	118,900.00	(38,615.55)	67.52%
41670 - Engineering				
41670a - Consulting Engineer	28,323.46	35,000.00	(6,676.54)	80.92%
41671 - Inspections/Building Codes	0.00	0.00	0.00	0.0%
41673 - Plans Review	2,812.50	2,400.00	412.50	117.19%

YEAR TO DATE BY YEAR MAY 2014

	<u>Jul '13 - Jun 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
41674 · Stormwater	7,689.50	6,000.00	1,689.50	128.16%
41675 · General- meeting & projects	6,062.50	5,000.00	1,062.50	121.25%
41676 · Reimbursable cost	2,460.72	2,500.00	(39.28)	98.43%
41677 · Special Projects	63,495.48	65,000.00	(1,504.52)	97.69%
41678 · Drainage & Right-of-Way Plans	0.00	0.00	0.00	0.0%
Total 41670 · Engineering	110,844.16	115,900.00	(5,055.84)	95.64%
41700 · Planning & zoning				
257 · Consultant Fees- planning	1,143.75	4,000.00	(2,856.25)	28.59%
Total 41700 · Planning & zoning	1,143.75	4,000.00	(2,856.25)	28.59%
41900 · Captial Projects				
910 · Gateway Entrances	0.00	6,000.00	(6,000.00)	0.0%
915 · Trees	37,360.00	30,000.00	7,360.00	124.53%
945 · Guardrails	4,863.75	10,000.00	(5,136.25)	48.64%
951 · Office Equipment	3,800.00	3,800.00	0.00	100.0%
Total 41900 · Captial Projects	46,023.75	49,800.00	(3,776.25)	92.42%
41920 · Special Projects				
269 · Misc. Projects	12,816.95	10,000.00	2,816.95	128.17%
41920 · Special Projects - Other	1,196.00			
Total 41920 · Special Projects	14,012.95	10,000.00	4,012.95	140.13%
43000 · Public Works				
43100 · Streets & Highways				
43120 · Road Maintenance	0.00	0.00	0.00	0.0%
43130 · Right of Way & Drainage Repair				
000 · Storm Water	0.00	0.00	0.00	0.0%
400 · Labor	0.00	0.00	0.00	0.0%
935 · Drainage Improvement	89,502.62	275,000.00	(185,497.38)	32.55%
Total 43130 · Right of Way & Drainage Rep	89,502.62	275,000.00	(185,497.38)	32.55%
43160 · Street lighting				
247 · Street Lights	22,612.29	22,000.00	612.29	102.78%
Total 43160 · Street lighting	22,612.29	22,000.00	612.29	102.78%
43190 · State Street Aid				
344 · Street Sign Parts	8,541.38	10,000.00	(1,458.62)	85.41%
454 · Snow Removal	70,072.75	50,000.00	20,072.75	140.15%
471 · Asphalt & filler	11,100.00	30,000.00	(18,900.00)	37.0%
931 · Street Construction				
Finish Paving	1,085,849.84	1,200,000.00	(114,150.16)	90.49%
Total 931 · Street Construction	1,085,849.84	1,200,000.00	(114,150.16)	90.49%

YEAR TO DATE BY YEAR MAY 2014

	<u>Jul '13 - Jun 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total 43190 - State Street Aid	1,175,563.97	1,290,000.00	(114,436.03)	91.13%
Total 43100 - Streets & Highways	1,287,678.88	1,587,000.00	(299,321.12)	81.14%
43400 - Chipping & Mowing				
Storm damage	32,142.34	25,000.00	7,142.34	128.57%
Landscape Maint. Contract	41,588.26	45,500.00	(3,911.74)	91.4%
Chipper Contract	187,300.00	187,200.00	100.00	100.05%
Clear right of way	25,770.40	24,000.00	1,770.40	107.38%
Bridge Cleanout	0.00	2,000.00	(2,000.00)	0.0%
Gateway Entrances-- Maintenance	708.10	5,000.00	(4,291.90)	14.16%
Irrigation--Gateway Entrance	1,202.86	2,500.00	(1,297.14)	48.11%
Electric service--Gateways	0.00	500.00	(500.00)	0.0%
Misc.	1,253.10	5,000.00	(3,746.90)	25.06%
Tree Trimming	5,959.74	10,000.00	(4,040.26)	59.6%
Total 43400 - Chipping & Mowing	295,924.80	306,700.00	(10,775.20)	96.49%
Total 43000 - Public Works	1,583,603.68	1,893,700.00	(310,096.32)	83.63%
44700 - Bison Meadows Expense				
241 - Electric Service	309.71	200.00	109.71	154.86%
242 - Water	3,152.00	4,800.00	(1,648.00)	65.67%
265 - Mowing-Bison	0.00	0.00	0.00	0.0%
299 - Misc	855.00	2,500.00	(1,645.00)	34.2%
Total 44700 - Bison Meadows Expense	4,316.71	7,500.00	(3,183.29)	57.56%
6560 - Payroll Expenses				
6561 - Payroll Tax Expense	11,983.49	13,500.00	(1,516.51)	88.77%
6562 - Salaries	156,846.94	175,000.00	(18,153.06)	89.63%
Total 6560 - Payroll Expenses	168,830.43	188,500.00	(19,669.57)	89.57%
Total Expense	2,208,385.35	2,607,960.00	(399,574.65)	84.68%
Net Ordinary Income	272,482.81	(252,150.00)	524,632.81	(108.06%)
Net Income	272,482.81	(252,150.00)	524,632.81	(108.06%)