

# **City of Collegedale**

**Fiscal Year 2011-2012**

**Proposed Operating Budget**

# Executive Summary

May 25, 2011

Board of Commissioners  
City of Collegedale

Ladies and Gentlemen,

Enclosed you will find Administration's proposed Fiscal 2012 Spending Plan. Key Management Staff and I reviewed and produced this document after a careful analysis of our City's finances. We continue to be pro-active in presenting the fiscal needs of our City while understanding that priorities have to be constantly determined and set in place.

The Spending Plan this year contains several differences from previous plans submitted in recent years. First and foremost, it contains the results of our "Situs Research" which has netted additional incremental revenue as well as "one time" monies which I have designated as critical in the re-building of our Contingency Funds as we lead and manage our City back to proper fiscal health.

Next, we have the need to absorb the operation of our local Library branch which was a result of the termination of the local option sales tax agreement between the City of Chattanooga and Hamilton County government along with other municipalities. This agreement also has resulted in the addition of a “commission” for the distribution of local option sales taxes that did not exist before.

Governor Haslam has directed the State Department of Economic Development to “get out of the local planning business” and this decision has resulted in the elimination of 71 positions that were mostly local planners. The “hit” to local government is real and has resulted in my analysis and resulting proposal that we hire our own Strategic Planner / Economic Development / Research Analyst. We will use the funds we were paying the State to help fund this position.

We have used a multi-year historical reference as well as appropriate forecasting to project our best case in revenues. It has been said by scholars that “forecasting is like driving forward while looking in the rearview mirror.” Good chance that there will be a mishap of some kind. We experienced one last year when we missed the forecast of the Hall Income Tax. This year, we have picked a low rate figure and will stick with such as one cannot accurately predict investment income and purchases / trades on stock dividends and bond interest.

We continue to service our existing debt and this year will retire the bond on our City Hall complex thus reaching a major milestone. The “payment” will be replaced as we begin paying interest and principle on the new bond we issued to pay for capital projects and to fund our portions of the American Recovery and Reinvestment Act dollars which are better known as “stimulus funding.” These projects are all but complete as of this writing.

We once again are proposing a 1% Cost of Labor Adjustment and a 1% pay for performance salary award.

For capital projects this year, we propose funding our portion of the Prospect Church Road culverts (bridges) as that funding has come out of a previous rescission and we need to get this done this year. We also have included our portion of the Parks and Recreation grant and have also included our camera and technology package that will allow us to provide monitoring and increased security of prevalent infrastructure such as our Veteran's Park, City Hall, Imagination Station, etc.

Vehicle purchase decisions have resulted in our desire to "stretch the Police fleet" one additional year. We have requested a rear loading garbage truck, new mower, and two smaller pick-up trucks for public works, all in cash. We will need an automated garbage truck in the fiscal 2013 spending plan next year.

All City vehicles are currently paid for with the only exception being the two motors (cycles) in the Police Fleet which we always do a two year lease and then turn them back in to refresh again.

Sewer Funding requires us to spend a large portion on preventative maintenance this year on our existing system while continuing to build cash reserves for future projects.

The Airport Spending Plan will cut the hours of part-time staff as we have a real time analysis of rents in the market, fuel charges and sales, and debt service. The Airport Hanger debt will be retired this fiscal year 2012 and fiscal 2013 will allow a bit more breathing room which is also the year we begin the repayment cycle according to the plan we submitted to the State.

I am asking for a property tax increase with the main driver being the assuming of the Library operations. I have issued an RFP, or Request for Proposal, to entertain bids in order to use an outsourcing model as I believe this is our best option after concluding my research. We will need a one year dry run to get real time figures. Our current tax rate is 1.1580 per \$100 assessed. I am asking this be increased to 1.38 which is about a 17% increase. This leaves us still in the 50<sup>th</sup> percentile of the 10 cities in Hamilton County and there are at least two other cities raising property taxes this year in our County.

I appreciate your time and talents as you review this document and look forward to our budget presentation on Tuesday, May 31, at 430 pm.

I remain in your service,  
Ted A. Rogers MSA  
City Manager & Chief Administrative Officer

TAR/ms

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# Mission Statement

“The City of Collegedale exists to serve its citizens by exemplifying and embracing our core tenets of Justice, Safety, and Efficiency by fostering an environment of diversity, community culture and effective use of resources.”

# Budget Overview

This Budget brings all the departments of the City together, and with the help of the Key Managers and their team, the City's future will be enhanced and stabilized for the upcoming fiscal years.

The Budget is broken up into three funds:

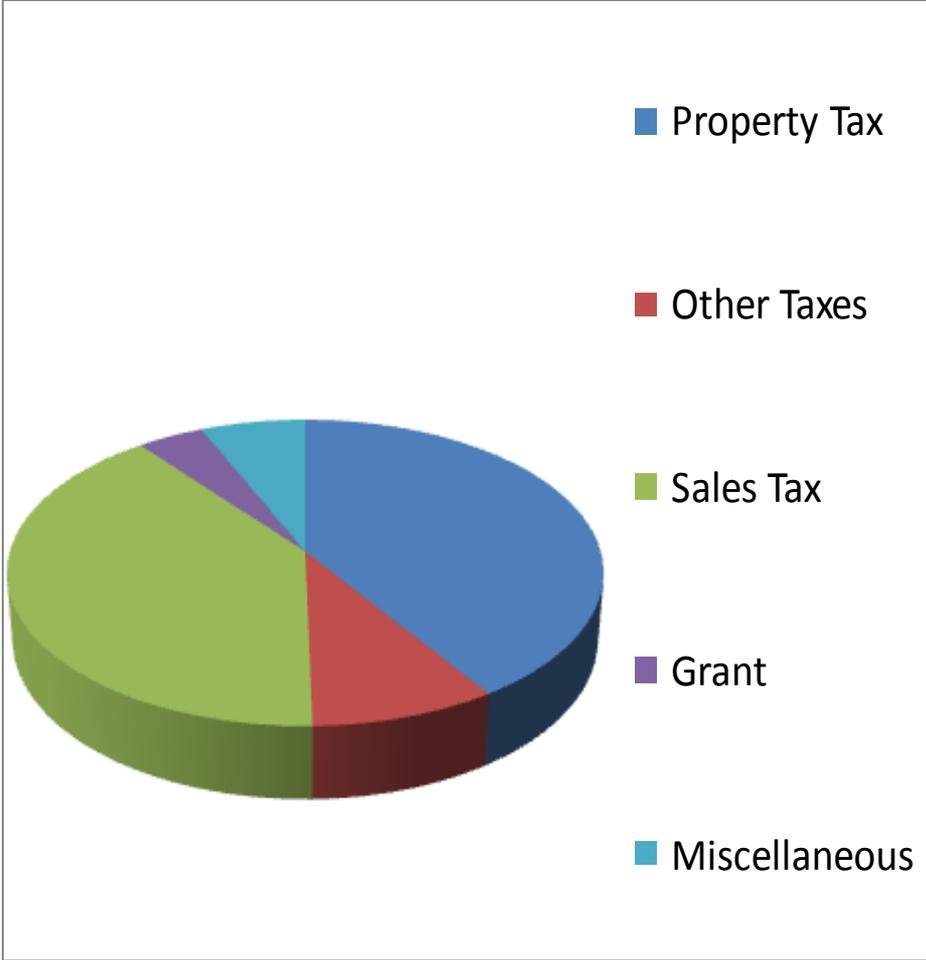
**General Fund**

**Sewer Enterprise Fund**

**Airport Enterprise Fund**

# GENERAL FUND REVENUE SUMMARY

Property Tax	\$2,921,222
Other Taxes	\$637,501
Sales Tax	\$2,844,657
Grant	\$296,700
Miscellaneous	\$466,015
<i>Total</i>	<i>\$7,166,095</i>



# General Fund Revenues

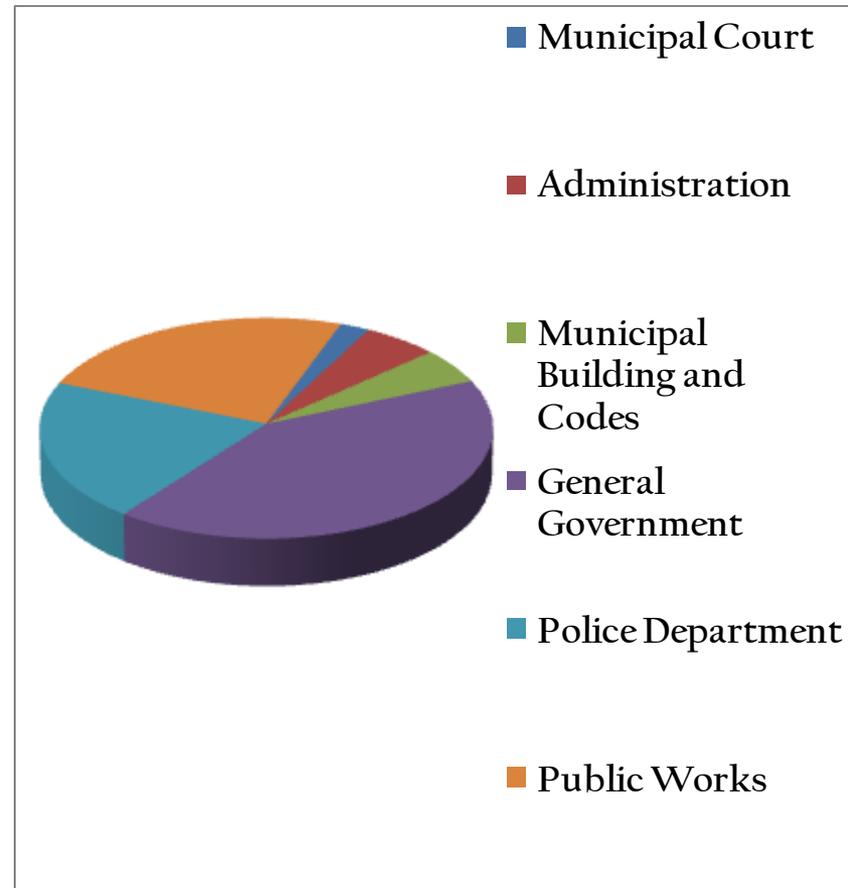
COA	Detail	FY 10/11	FY 11/12	Inc/(Dec)	%
31110	Property Tax	\$2,525,302	\$2,921,222	\$395,920	16%
31120	Utility Tax	\$119,667	\$115,300	(\$4,367)	(4)%
31610	Local Sales Tax	\$1,431,912	\$2,413,200	\$981,288	69%
31800	Business Tax	\$95,600	\$106,300	\$10,700	11%
31911	Telephone Franchise Tax	\$27,298	\$23,170	(\$4,128)	(15)%
31912	Cable Franchise Tax	\$50,545	52,681	\$2,136	4%
32610	Building Permits	\$77,400	\$55,000	(\$22,400)	(29)%
33400	State Grants	\$0	\$278,000	\$278,000	_____
33420	Fed. Law Enforcement Grant	\$15,861	\$18,700	\$2,839	18%
33450	State Greenway Grant	\$0	\$0	\$0	0%
33510	State Sales Tax	\$393,568	\$431,457	\$37,889	10%
33520	State Income Tax	\$99,600	\$55,000	(\$44,600)	(45)%
33530	State Beer Tax	\$102,700	\$105,624	\$2,924	3%
33551	State Gas Tax	\$171,834	\$181,977	\$10,143	6%

# General Fund Revenues

COA	Detail	FY 10/11	FY 11/12	Inc/(Dec)	%
33553	State Gas Inspection Fee	\$13,900	\$13,900	\$0	0%
33591	TVA Gross Receipts Tax	\$71,300	\$73,300	\$2,000	3%
34410	Refuse Collection Contract	\$15,000	\$15,000	\$0	0%
35110	City Court Fines and Costs	\$178,700	\$201,270	\$22,570	13%
36100	Interest Earnings	\$15,000	\$15,000	\$0	0%
36330	Sale of Surplus Property	\$2,500	\$5,000	\$2,500	100%
36793	Approp. Fire Dept.	\$42,461	\$44,594	\$2,133	5%
36972	Approp. Sewer Fund	\$15,000	\$15,000	\$0	0%
36990	Miscellaneous Revenues	\$25,400	\$25,400	\$0	0%
37001	ARRA (stimulus)	\$1,100,000	\$0	(\$1,100,000)	(100)%
37002	Ped. Bridge Private Act Grant	\$270,000	\$0	(\$270,000)	(100)%
37003	Transfer from Fund Balance	\$0	\$0	\$0	0%
<b><i>Total Revenues</i></b>		<b><i>\$6,860,548</i></b>	<b><i>\$7,166,095</i></b>	<b><i>\$305,547</i></b>	<b><i>4%</i></b>

# EXPENDITURE SUMMARY

Municipal Court	\$110,300
Administration	\$365,937
Municipal Building and Codes	\$339,780
General Government	\$2,685,312
Police Department	\$1,349,294
Public Works	\$1,641,193
<i>Total</i>	<i>\$6,491,816</i>



# Legislative 41100

Acct	Detail	FY 10/11	FY 11/12	Inc/(Dec)	%
171	Fees of Officials	\$23,300	\$23,300	\$0	0%
	<i>Total</i>	<i>\$23,300</i>	<i>\$23,300</i>	<i>\$0</i>	<i>0%</i>

# **Municipal Court 41210**

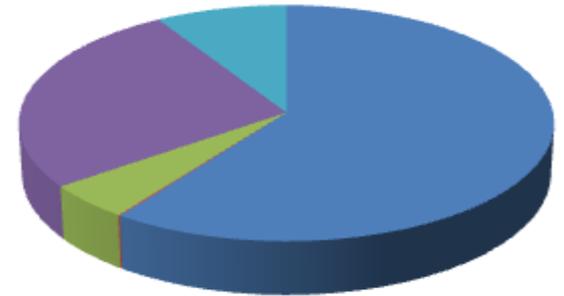
## Guiding Principles and Goals

- ❖ We will optimize our ability in the Court Department by providing the citizens with quality service, and meeting their expectations of a professional and proficient clerk's office.
- ❖ As the Court Department enters into the change of going paperless, we want to ensure that everyone in other city departments as well as citizens in the court system understand the process as the court moves toward initiating improvements to the new filing system.
- ❖ The Court Department will continue a consistent and uniform process that enables the court to provide impartial and effective resolution to disputes that are brought before the court.

# MUNICIPAL COURT 41210



- Salaries & Reserve Officers
- Overtime
- OASI
- Legal Services-Judge
- Other Operating Supplies



# Municipal Court

## 41210

Acct	Detail	FY10/11	FY 11/12	Inc/(Dec)	%
111	Salaries and Reserve Officers	\$64,858	\$69,013	\$4,155	6%
112	Overtime	\$140	\$140	\$0	0%
141	OASI	\$5,297	\$5,617	\$320	6%
252	Legal Services – Judge	\$29,172	\$30,630	\$1,458	5%
329	Other Operating Supplies	\$20,388	\$4,900	(\$15,488)	(76%)
<i>Total</i>		<i>\$119,855</i>	<i>\$110,300</i>	<i>(\$9,555)</i>	<i>(8%)</i>

# Election Expense

## 41400

Acct	Detail	FY 10/11	FY 11/12	Inc/(Dec)	%
259	Election Expense	\$8,490	\$0	(\$8,490)	(100%)
	<i>Total</i>	<i>\$8,490</i>	<i>\$0</i>	<i>(\$8,490)</i>	<i>(100%)</i>

# **Administration**

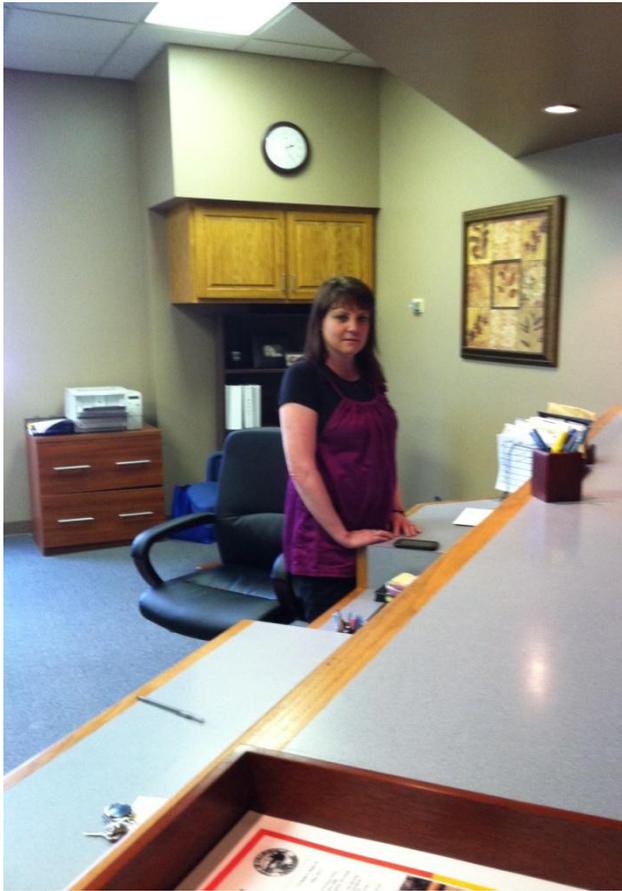
## **41600**

### Guiding Principles and Goals

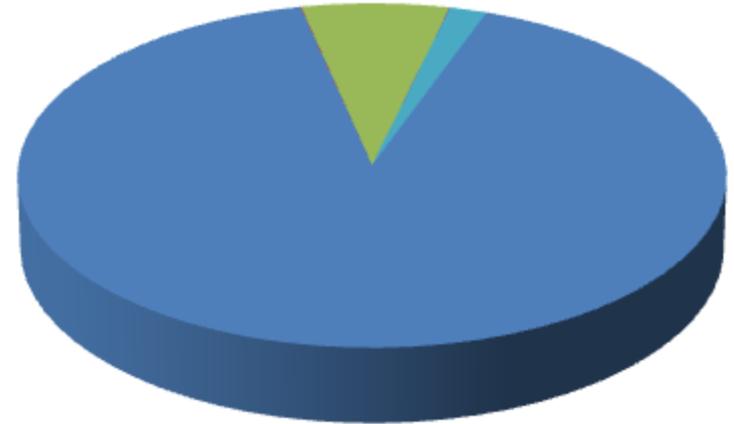
- ❖ Conduct constant and on-going assessments of individual departments while allowing successful proactive integration to foster a complete dynamic of running a full service city.
- ❖ Effectively project revenues and expenditures by using a constant analysis of real time economic data coupled with proper forecasting of department needs.
- ❖ Lead and manage the City services with vision while respecting historical views and current criteria relative to our Mission Statement and citizen input.

# ADMINISTRATION

## 41600



- Salaries
- Overtime
- OASI
- Other Operating Supplies
- Equipment Lease/Maintenance



# Administration

## 41600

Acct	Detail	FY 10/11	FY 11/12	Inc/(Dec)	%
111	Salaries	\$288,040	\$333,001	\$44,961	16%
112	Overtime	\$130	\$130	\$0	0%
141	OASI	\$22,607	\$26,126	\$3,519	16%
329	Other Operating Supplies	\$80	\$80	\$0	0%
533	Equipment Lease	\$9,100	\$6,600	(\$2,500)	(27%)
<i>Total</i>		<i>\$319,957</i>	<i>\$365,937</i>	<i>\$45,980</i>	<i>14%</i>

# **Municipal Building and Codes 41810**

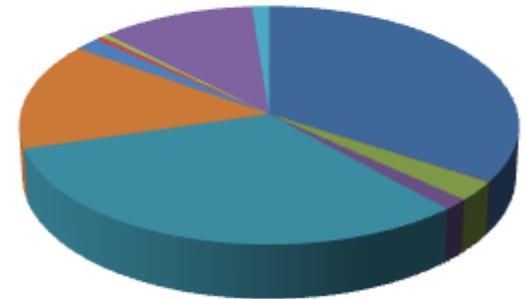
## Guiding Principles and Goals

- ❖ Increase Code Enforcement compliance thru implementation of property tickets.
- ❖ Streamline inspection process by utilizing proposed mobile inspection software and Panasonic Toughbook laptop computers.
- ❖ Reduce expenditures thru consolidation of phone, internet, and television services.

# MUNICIPAL BUILDING AND CODES 41810



- Salaries
- Overtime
- OASI
- Janatorial Supplies
- Utilites
- Telephone/Cell Phones
- Inspection/Code Enforcement
- Vehicle Fuel
- Vehicle Parts & Repairs
- Building Repair & Maintenance
- Safety Program
- Vehicle Lease
- Capital Outlay



# Municipal Building and Codes 41810

Acct	Detail	FY 10/11	FY 11/12	Inc/(Dec)	%
111	Salaries	\$113,763	\$116,038	\$2,275	2%
112	Overtime	\$250	\$250	\$0	0%
141	OASI	\$8,894	\$9,083	\$189	2%
193	Janitorial Supplies	\$3,782	\$5,202	\$1,420	38%
241	Utilities	\$104,928	\$108,548	\$3,620	3%
245	Telephone/Cell Phones	\$48,595	\$49,595	\$1,000	2%
294	Inspection/Code Enforcement	\$17,492	\$5,994	(\$11,498)	(66%)
331	Vehicle Fuel	\$2,354	\$1,889	(\$465)	(20%)
332	Vehicle Parts and Repairs	\$1,679	\$1,679	\$0	0%

# Municipal Building and Codes 41810

Acct	Detail	FY 10/11	FY 11/12	Inc/(Dec)	%
335	Building Repair/Maintenance	\$37,372	\$37,372	\$0	0%
344	Safety Program	\$4,187	\$4,130	(\$57)	(1%)
743	Vehicle Lease	\$9,792	\$0	(\$9,792)	(100%)
900	Capital Outlay	\$0	\$0	\$0	0%
	<i>Total</i>	<i>\$353,088</i>	<i>\$339,780</i>	<i>(\$13,308)</i>	<i>(4%)</i>

# Other General Government

## 41990

Acct	Detail	FY 10/11	FY 11/12	Inc/(Dec)	%
134	Retention & Incentive Plan	\$41,551	\$43,484	\$1,933	5%
135	Benefit Consulting Fees	\$8,475	\$8,475	\$0	0%
137	Health Reimbursement Arrangement	\$41,000	\$53,900	\$12,900	31%
138	Long Term Disability	\$10,612	\$10,612	\$0	0%
142	Medical Insurance	\$395,170	\$449,179	\$54,009	14%
143	Retirement	\$250,748	\$261,654	\$10,907	4%
145	Life Insurance	\$2,420	\$2,620	\$200	8%
146	Worker's Compensation	\$113,319	\$50,697	(\$62,622)	(55%)
147	Unemployment Taxes	\$11,300	\$7,300	(\$4,000)	(35%)
148	Training and Education	\$38,187	\$38,187	\$0	0%
190	Consulting Services	\$5,200	\$2,100	(\$3,100)	(60%)

# Other General Government

## 41990

Acct	Detail	FY 10/11	FY 11/12	Inc/(Dec)	%
191	City Attorney	\$24,500	\$17,500	(\$7,000)	(29%)
211	Postage	\$5,500	\$6,699	\$1,199	22%
231	Advertising and Newsletter	\$7,610	\$7,610	\$0	0%
238	Dues and Memberships	\$29,297	\$29,297	\$0	0%
239	Recreation and Holiday Programs	\$19,700	\$19,700	\$0	0%
252	Legal Services-Retainer	\$8,400	\$8,400	\$0	0%
253	Engineering Services	\$39,900	\$49,975	\$10,075	25%
254	Accounting and Auditing	\$32,500	\$32,500	\$0	0%
258	Humane Society	\$32,049	\$42,000	\$9,951	31%
298	Property Tax Commission	\$53,100	\$60,168	\$7,068	13%

# Other General Government

## 41990

Acct	Detail	FY 10/11	FY 11/12	Inc/(Dec)	%
301	Computer Support	\$25,100	\$37,200	\$12,100	48%
308	Bank/Credit Card Fees	\$9,100	\$14,100	\$5,000	55%
309	Coffee Machine and Supplies	\$3,200	\$3,200	\$0	0%
310	Office Supplies	\$22,492	\$22,492	\$0	0%
510	TML Insurance	\$64,500	\$59,552	(\$4,948)	(8%)
xxx	Library Funding	\$0	\$400,000	\$400,000	_____
xxx	Local Option Sales Tax Commission	\$0	\$24,132	\$24,132	_____
xxx	Flood Insurance	\$0	\$8,745	\$8,745	_____
	<i>Total</i>	<i>\$1,294,930</i>	<i>\$1,771,478</i>	<i>\$476,549</i>	<i>37%</i>

# **Police Department 42100**

## Guiding Principles and Goals

- ❖ Develop training program to improve supervisor's skills and leadership.
- ❖ Improve police presence in community through active visibility in community and business areas.
- ❖ Improve methods used in case management and accountability in the detective division.

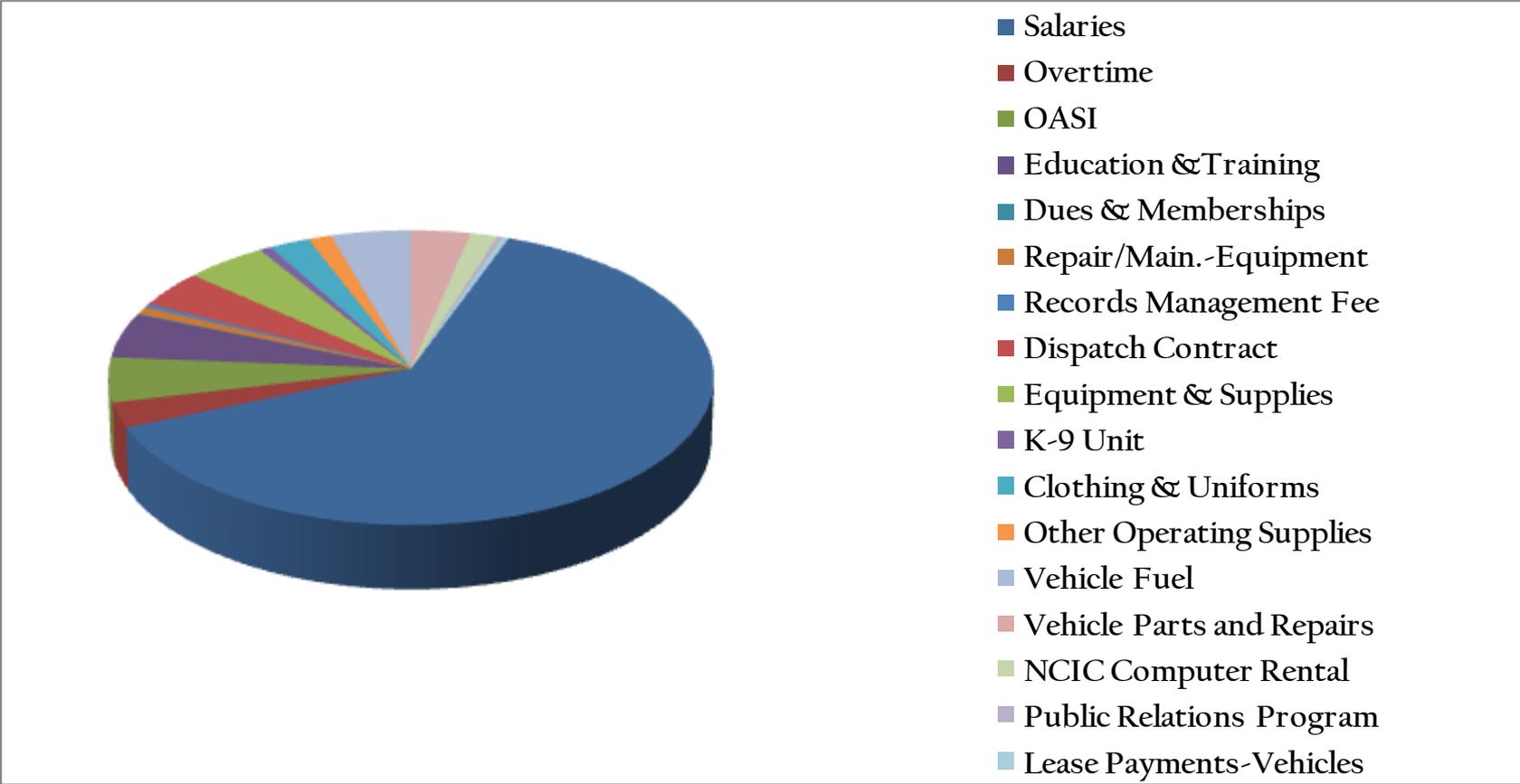
# **POLICE DEPARTMENT 42100**

## ***Mission Statement***

**Our Mission is to work in alliance with our community to provide effective police services in order to protect, preserve and improve the quality of life we now hold, while simultaneously striving to recognize, defend and respect the sovereignty of all whom we serve.**



# POLICE DEPARTMENT 42100



# Police Department

## 42100

Acct	Detail	FY 10/11	FY 11/12	Inc/(Dec)	%
111	Salaries	\$787,457	\$803,206	\$15,749	2%
112	Overtime	\$30,000	\$35,000	\$5,000	17%
141	OASI	\$61,463	\$62,700	\$1,237	2%
148	Training and Education	\$62,537	\$62,537	\$0	0%
238	Dues and Memberships	\$1,110	\$1,110	\$0	0%
262	Repair/Main.-Equipment	\$11,664	\$10,713	(\$951)	(8%)
290	Records Management Fees	\$5,305	\$5,305	\$0	0%
293	Dispatch Contract	\$39,060	\$51,081	\$12,021	31%
319	Equipment and Supplies	\$59,608	\$59,608	\$0	0%
323	K-9 Unit	\$8,730	\$8,350	(\$380)	(4%)
326	Clothing and Uniforms	\$33,500	\$29,450	(\$4,050)	(12%)

# Police Department 42100

Acct	Detail	FY 10/11	FY 11/12	Inc/(Dec)	%
329	Other Operating Supplies	\$10,978	\$16,844	\$5,866	53%
331	Vehicle Fuel	\$47,150	\$57,150	\$10,000	21%
332	Vehicle Parts and Repairs	\$39,075	\$43,075	\$4,000	10%
534	NCIC Computer Rental	\$16,270	\$19,810	\$3,540	22%
742	Public Relations	\$5,850	\$3,555	(\$2,295)	(39%)
743	Lease Payment- Vehicles	\$91,626	\$4,800	(\$86,826)	(95%)
900	Capital Outlay	\$0	\$75,000	\$75,000	_____
<i>Total</i>		<i>\$1,311,383</i>	<i>\$1,349,294</i>	<i>\$37,911</i>	<i>3%</i>

# Fire Protection

## 42200

Acct	Detail	FY 10/11	FY 11/12	Inc/(Dec)	%
170	Confined Space Fees	\$4,781	\$4,781	\$0	0%
297	Fire Protection	\$470,711	\$490,293	\$19,582	4%
731	ISO Rating Adjustment	\$20,000	\$20,000	\$0	0%
	Total	\$495,492	\$515,074	\$19,582	3%

\*ISO – Class 4 Grade

# Public Works

Public Works Department  
43000

Parks and Recreation  
43190

Waste Disposal and Collection  
43260

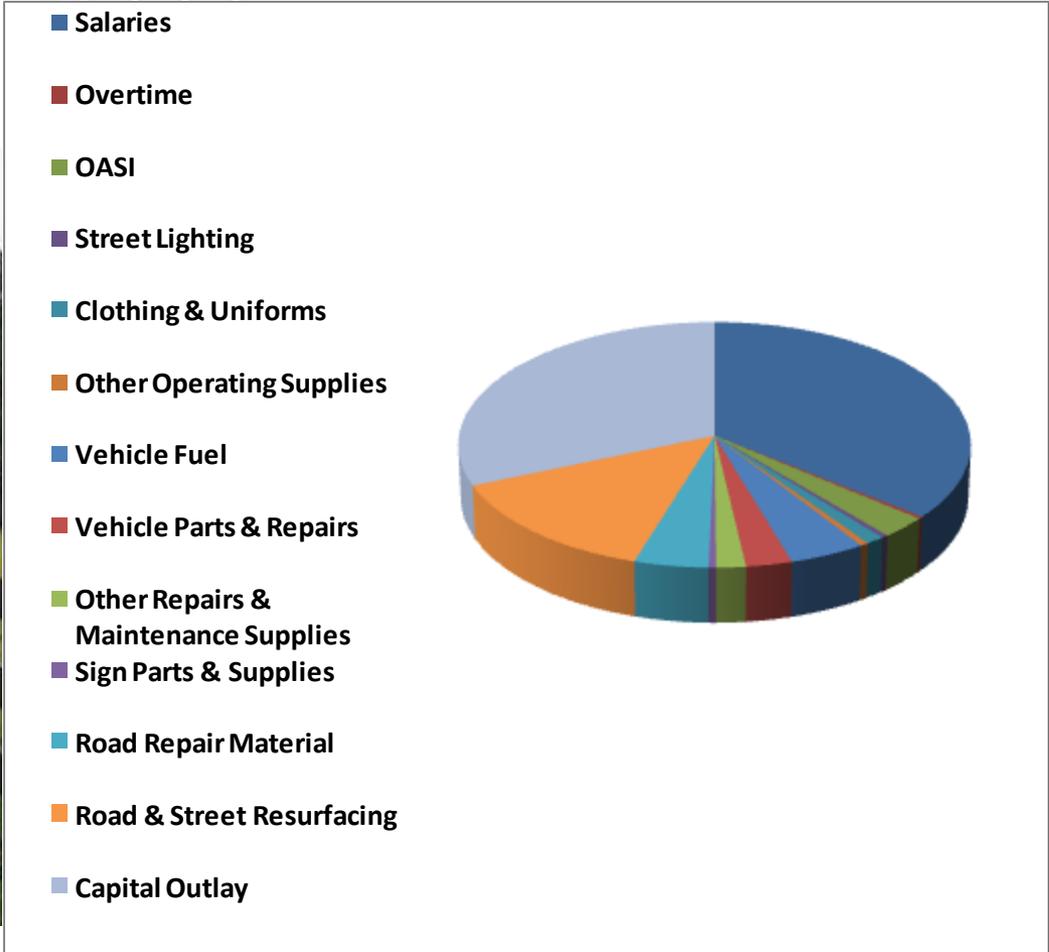
**Public Works / Parks & Recreation / Waste Disposal & Collection**  
**43000 / 43190 / 43260**

Guiding Principles and Goals

- ❖ Provide and continuously improve Public Works information for use on the City website.
- ❖ Continue to develop the skills of the Public Works management team to meet the current and future needs of the department.
- ❖ Continually seek ways to deliver the highest quality of service at the most cost effective means and take measures that will meet or exceed expectations.

# PUBLIC WORKS

## 43000



# Public Works

## 43000

Acct	Detail	FY 10/11	FY 11/12	Inc/(Dec)	%
111	Salaries	\$365,515	\$372,827	\$7,312	2%
112	Overtime	\$2,000	\$2,980	\$980	49%
141	OASI	\$28,551	\$29,128	\$577	2%
247	Street Lighting	\$4,054	\$4,054	\$0	0%
326	Clothing and Uniforms	\$10,360	\$11,390	\$1,030	10%
329	Other Operating Supplies	\$4,970	\$4,970	\$0	0%
331	Vehicle Fuel	\$33,489	\$46,600	\$13,311	39%
332	Vehicle Parts and Repair	\$28,250	\$28,250	\$0	0%
340	Other Rep./Main. Supplies	\$10,995	\$17,995	\$7,000	64%
342	Sign Parts and Supplies	\$4,497	\$4,497	\$0	0%
400	Road Repair Material	\$45,300	\$45,300	\$0	0%

# Public Works

## 43000

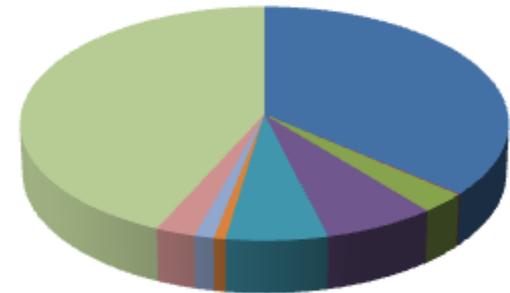
Acct	Detail	FY 10/11	FY 11/12	Inc/(Dec)	%
410	Roads/Streets Resurfacing	\$149,700	\$143,250	(\$6,450)	(4%)
743	Vehicle Lease	\$8,684	\$0	(\$8,684)	(100%)
801	ARRA (stimulus)	\$1,100,000	\$0	(\$1,100,000)	(100%)
900	Capital Outlay	\$0	\$327,000	\$327,000	_____
	<i>Total</i>	<i>\$1,796,365</i>	<i>\$1,038,241</i>	<i>(\$758,124)</i>	<i>(42%)</i>

# PARKS AND RECREATION

## 43190



- Salaries
- Overtime
- OASI
- Collegedale Recreation Program
- Landscaping Supplies
- Other Operating Supplies
- Vehicle Parts & Repairs
- Other Repairs & Maintenance Supplies
- Capital Outlay



# Parks and Recreation

## 43190

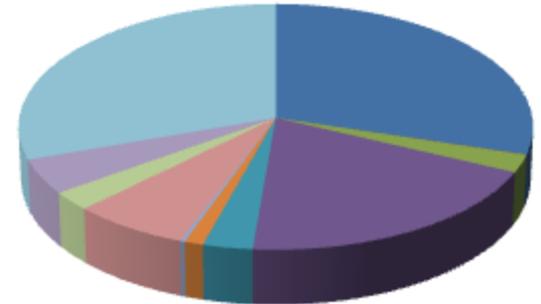
Acct	Detail	FY 10/11	FY 11/12	Inc/(Dec)	%
111	Salaries	\$87,293	\$89,039	\$1,746	2%
112	Overtime	\$250	\$250	\$0	0%
141	OASI	\$6,790	\$6,937	\$147	2%
236	Collegedale Recreation Program	\$17,000	\$17,000	\$0	0%
328	Landscaping Supplies	\$15,300	\$15,300	\$0	0%
329	Other Operating Supplies	\$1,760	\$1,760	\$0	0%
332	Vehicle Parts and Repairs	\$2,549	\$2,949	\$400	16%
340	Other Repairs/Main. Supplies	\$6,000	\$6,000	\$0	0%
900	Capital Outlay	\$349,250	\$106,250	(\$243,000)	(70%)
<i>Total</i>		<i>\$486,192</i>	<i>\$245,485</i>	<i>(\$240,707)</i>	<i>(50%)</i>

# WASTE COLLECTION & DISPOSAL

## 43260



- Salaries
- Overtime
- OASI
- Landfill Services
- Greenwaste Recycle
- Garbage Carts
- Other Operating Supplies
- Vehicle Fuel
- Vehicle Parts & Repairs
- Commercial Waste Pick-up
- Capital Outlay



# Waste Collection & Disposal

## 43260

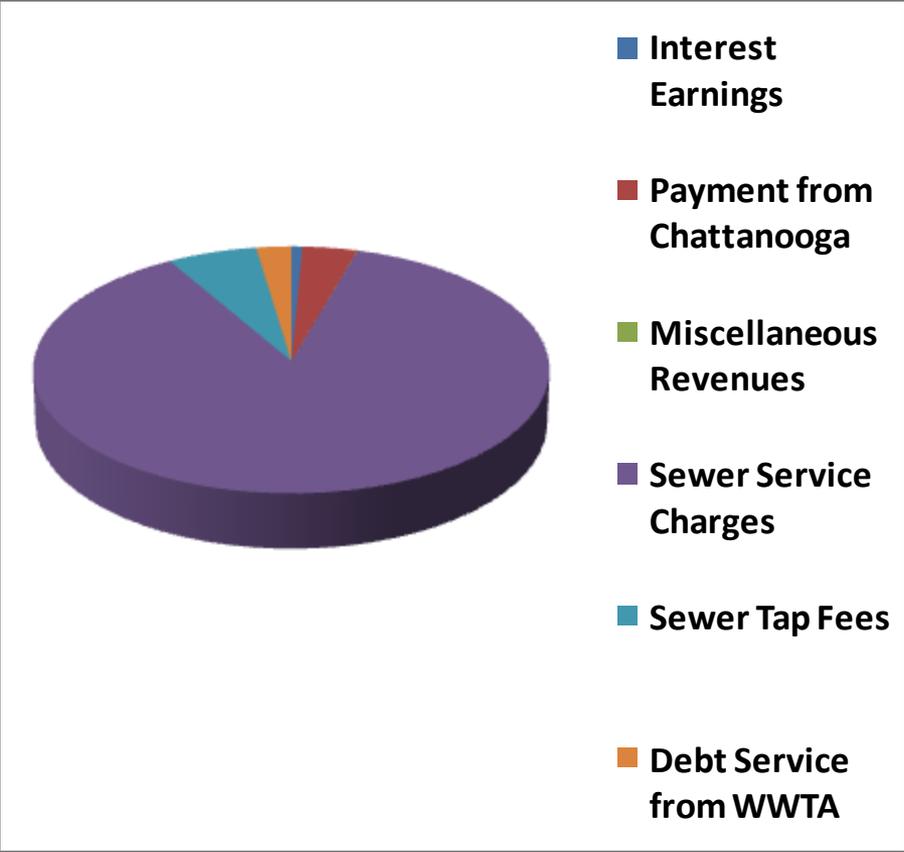
Acct	Detail	FY 10/11	FY 11/12	Inc/(Dec)	%
111	Salaries	\$105,411	\$107,520	\$2,109	2%
112	Overtime	\$150	\$150	\$0	0%
141	OASI	\$8,222	\$8,386	\$164	2%
295	Landfill Services	\$67,493	\$69,518	\$2,025	3%
296	Greenwaste Recycle	\$11,627	\$10,545	(\$1,082)	(9%)
302	Garbage Carts	\$4,000	\$4,000	\$0	0%
329	Other Operating Supplies	\$970	\$970	\$0	0%
331	Vehicle Fuel	\$16,900	\$21,900	\$5,000	30%
332	Vehicle Parts and Repairs	\$7,953	\$7,953	\$0	0%
535	Commercial Waste Pick-up	\$16,525	\$16,525	\$0	0%
900	Capital Outlay	\$0	\$110,000	\$110,000	_____
<i>Total</i>		<i>\$239,251</i>	<i>\$357,467</i>	<i>\$118,216</i>	<i>49%</i>

# Debt Service

## 49000

Acct	Detail	FY 10/11	FY 11/12	Inc/(Dec)	%
633	Debt Service - Interest	\$109,530	\$109,486	(\$44)	0%
639	Debt Service - Principle	\$247,130	\$265,974	\$18,844	8%
<i>Total</i>		<i>\$356,660</i>	<i>\$375,460</i>	<i>\$18,800</i>	<i>5%</i>

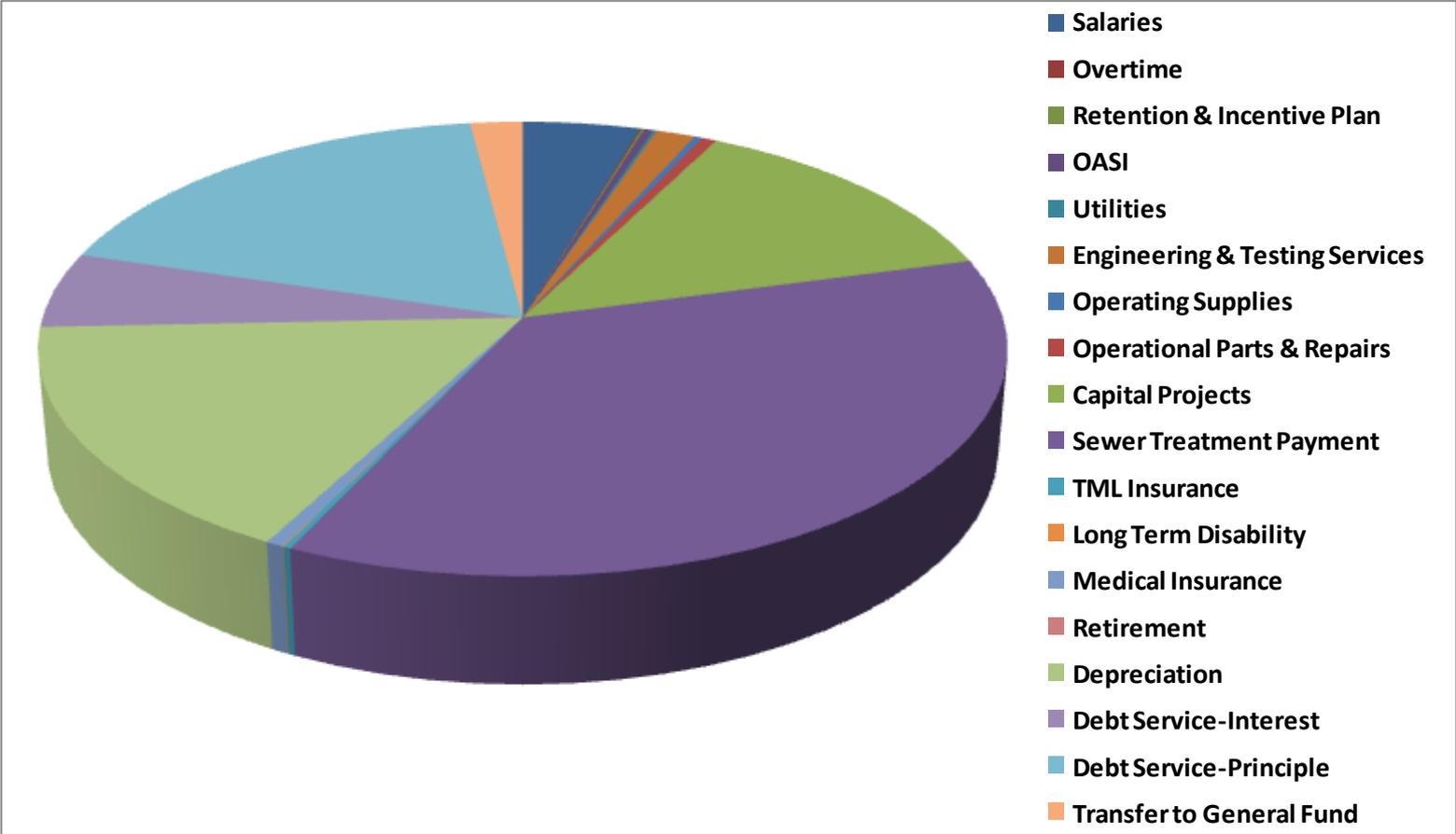
# SEWER ENTERPRISE FUND REVENUES



# Sewer Enterprise Fund Revenues

Acct	Detail	FY 10/11	FY 11/12	Inc/(Dec)	%
33400	Grant Revenue	\$0	\$0	\$0	0%
36100	Interest Earnings	\$2,700	\$6,720	\$4,020	149%
36213	Payment from Chattanooga	\$33,653	\$33,653	\$0	0%
36990	Miscellaneous Revenues	\$200	\$200	\$0	0%
37003	Transfer from Fund Balance	\$0	\$0	\$0	0%
37210	Sewer Service Charges	\$779,000	\$795,600	\$16,600	2%
37296	Sewer Tap Fees	\$84,000	\$55,000	(\$29,000)	(35%)
37950	Debt Service from WWTA	\$28,100	\$21,380	(\$6,720)	(24%)
	<i>Total</i>	<i>\$927,653</i>	<i>\$912,553</i>	<i>(\$15,100)</i>	<i>(2%)</i>

# SEWER ENTERPRISE FUND EXPENSES



# Sewer Enterprise Fund Expenses

Acct	Detail	FY 10/11	FY 11/12	Inc/(Dec)	%
111	Salaries	\$31,770	\$33,714	\$1,944	6%
112	Overtime	\$250	\$500	\$250	100%
134	Retention & Incentive Plan	\$635	\$674	\$39	6%
141	OASI	\$2,479	\$2,631	\$152	6%
241	Utilities	\$1,750	\$1,020	(\$730)	(42%)
253	Engineering/Testing Services	\$15,000	\$11,275	(\$3,725)	(25%)
320	Operating Supplies	\$1,670	\$2,225	\$555	33%
338	Operational Parts & Repairs	\$3,500	\$4,250	\$750	21%
900	Capital Projects	\$256,725	\$100,000	(\$156,725)	(61%)
<i>Total</i>		<i>\$313,779</i>	<i>\$156,289</i>	<i>(\$157,490)</i>	<i>(50%)</i>

# Sewer Enterprise Fund Expenses

Acct	Detail	FY 10/11	FY 11/12	Inc/(Dec)	%
243	Sewer Treatment Payment	\$267,125	\$272,468	\$5,343	2%
	<i>Total</i>	<i>\$267,125</i>	<i>\$272,468</i>	<i>\$5,343</i>	<i>2%</i>

Acct	Detail	FY 10/11	FY 11/12	Inc/(Dec)	%
510	TML Insurance	\$1,544	\$1,606	\$62	4%
138	Long Term Disability	\$187	\$199	\$12	6%
142	Medical Insurance	\$10,711	\$4,060	(\$6,651)	(62%)
143	Retirement	\$4,318	\$4,404	\$86	2%
540	Depreciation	\$124,900	\$124,900	\$0	0%
633	Debt Service – Interest	\$45,781	\$40,508	(\$5,273)	(12%)
639	Debt Service – Principle	\$132,385	\$137,724	\$5,339	4%
760	Transfer to General Fund	\$15,000	\$15,000	\$0	0%
	<i>Total</i>	<i>\$334,827</i>	<i>\$328,401</i>	<i>(\$6,426)</i>	<i>(2%)</i>

# SEWER ENTERPRISE FUND OVERVIEW

**Revenues** \$912,553

**Expenses**

52211: General Sewer Expense	\$156,289
52213: Disposal and Treatment	\$272,468
52217: Administration	\$328,401

Total Expenses \$757,158

Surplus of \$155,395

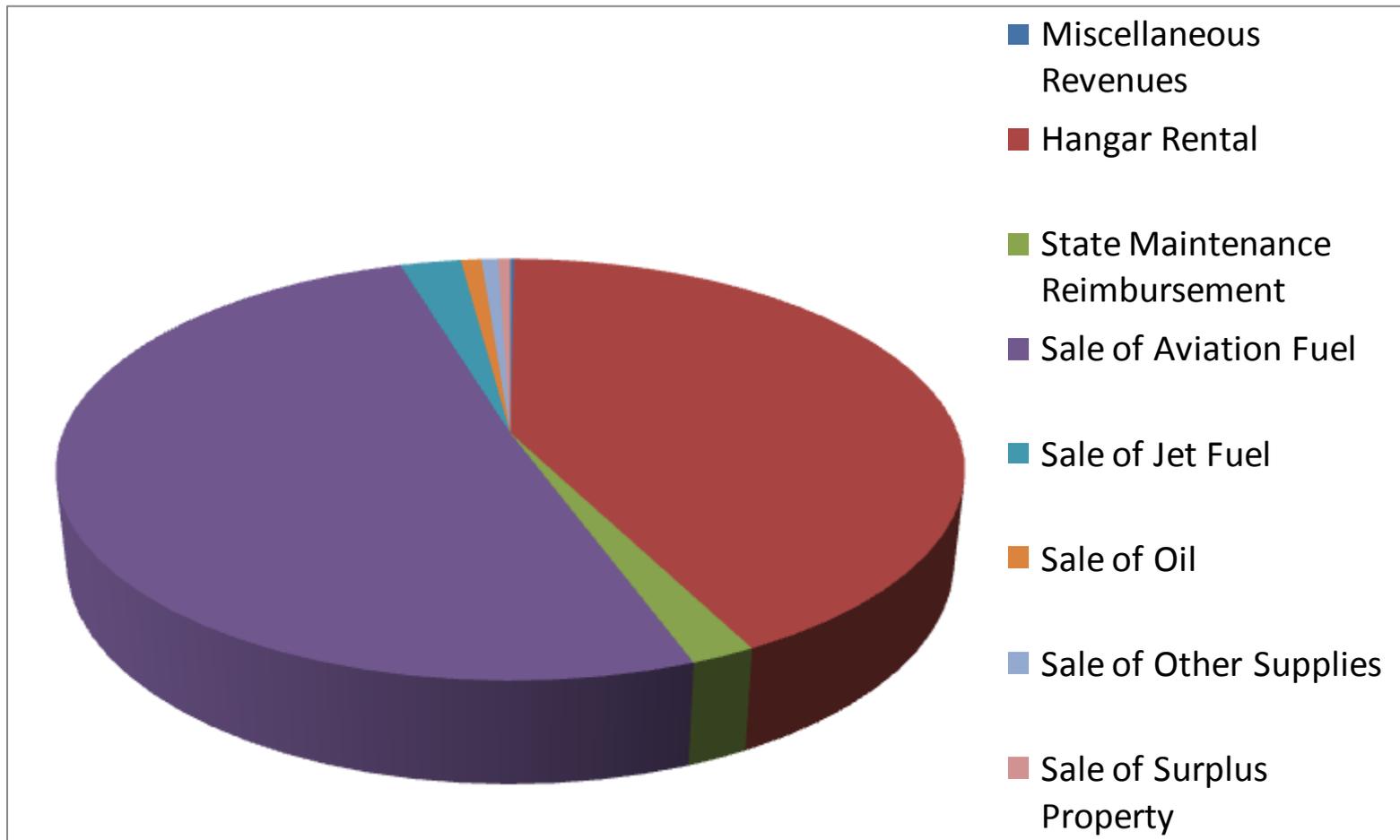
# Airport Enterprise Fund

## Guiding Principles and Goals

- ❖ Secure our future stability through a more streamlined business approach.
- ❖ Keep a positive attitude as the rising cost of fuel and maintenance continue to buffet our path.
- ❖ Cross the first waypoint to our destination of becoming a profitable and debt free airport.



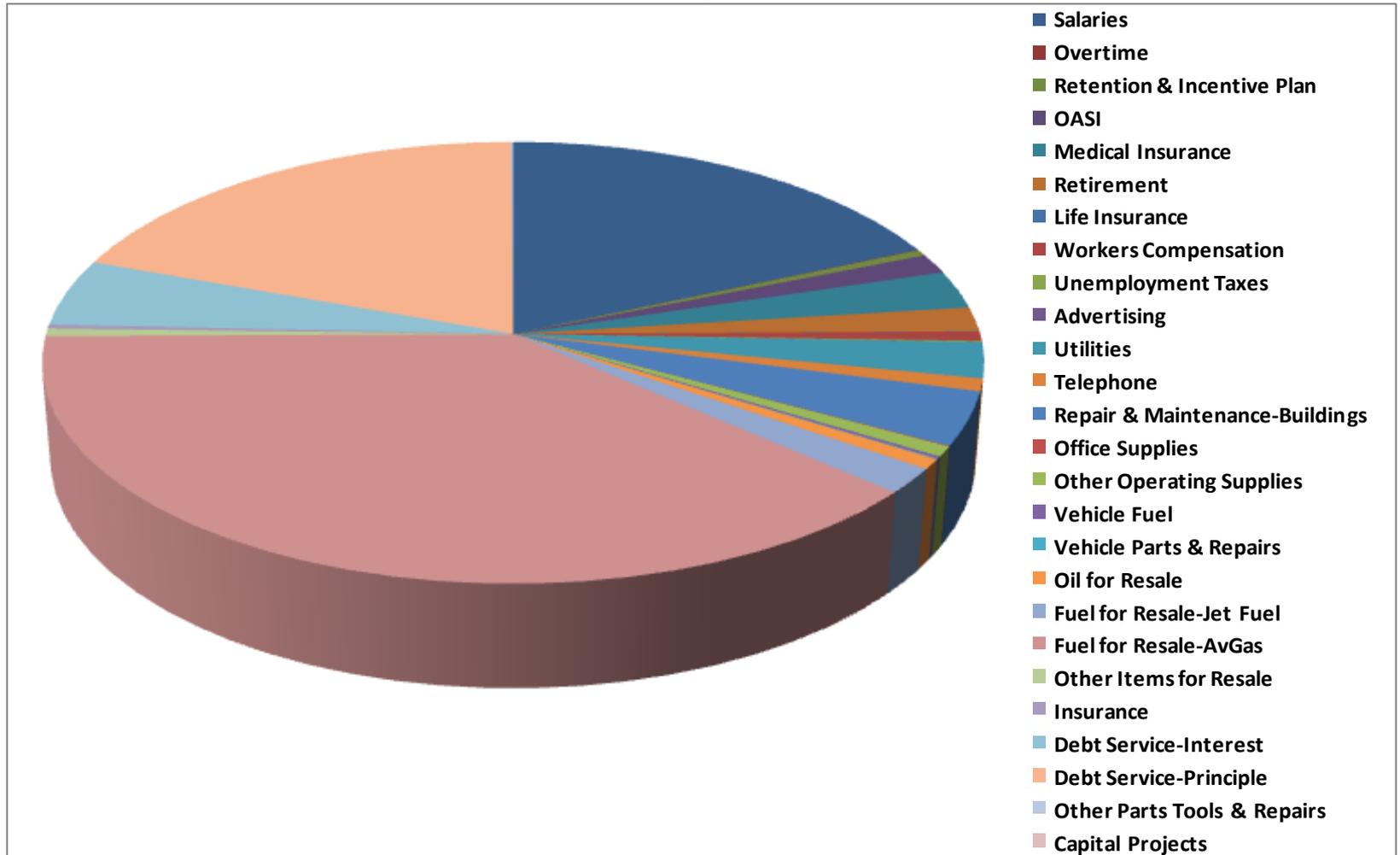
# AIRPORT ENTERPRISE FUND REVENUES



# Airport Enterprise Fund Revenues

Acct	Detail	FY 10/11	FY 11/12	Inc/(Dec)	%
33400	Grant Revenue	\$0	\$0	\$0	0%
36330	Sale of Surplus Property	\$4,300	\$2,800	(\$1,500)	(35%)
36990	Miscellaneous Revenues	\$900	\$900	\$0	0%
37512	Hanger Rental	\$248,655	\$235,484	(\$13,171)	(5%)
37521	State Maintenance Reimb.	\$13,000	\$10,990	(\$2,010)	(15%)
37531	Sale of Aviation Fuel	\$225,400	\$283,500	\$58,100	26%
37532	Sale of Jet Fuel	\$19,987	\$14,259	(\$5,728)	(29%)
37538	Sale of Oil	\$2,470	\$4,800	\$2,330	94%
37539	Sale of Other Supplies	\$4,114	\$3,961	(\$153)	(4%)
	<i>Total</i>	<i>\$518,826</i>	<i>\$556,694</i>	<i>\$37,868</i>	<i>7%</i>

# AIRPORT ENTERPRISE FUND EXPENSES



# Airport Enterprise Fund Expenses

Acct	Detail	FY 10/11	FY 11/12	Inc/(Dec)	%
111	Salaries	\$111,472	\$100,584	(\$10,888)	(10%)
112	Overtime	\$200	\$200	\$0	0%
134	Retention and Incentive Plan	\$2,473	\$2,473	\$0	0%
141	OASI	\$8,717	\$7,884	(\$833)	(10%)
142	Medical Insurance	\$15,317	\$15,334	\$17	0%
143	Retirement	\$9,713	\$9,713	\$0	0%
138	Long Term Disability	\$422	\$422	\$0	0%
145	Life Insurance	\$101	\$101	\$0	0%
146	Workers Compensation	\$3,796	\$3,798	\$2	0%
147	Unemployment Taxes	\$500	\$500	\$0	0%
237	Advertising	\$150	\$50	(\$100)	(67%)
241	Utilities	\$11,020	\$14,300	\$3,280	30%

# Airport Enterprise Fund Expenses

Acct	Detail	FY 10/11	FY 11/12	Inc/(Dec)	%
245	Telephone	\$4,565	\$5,021	\$456	10%
266	Repair/Main.-Building	\$22,250	\$21,480	(\$770)	(3%)
310	Office Supplies	\$800	\$250	(\$550)	(69%)
329	Other Operating Supplies	\$1,975	\$4,008	\$2,033	103%
331	Vehicle Fuel	\$2,650	\$950	(\$1,700)	(64%)
332	Vehicle Parts and Repairs	\$1,350	\$300	(\$1,050)	(78%)
340	Other Parts Tools & Repairs	\$1,000	\$500	(\$500)	(50%)
355	Oil for Resale	\$1,900	\$3,994	\$2,094	110%
357	Fuel for Resale- Jet Fuel	\$13,325	\$10,185	(\$3,140)	(24%)
358	Fuel for Resale- AvGas	\$161,000	\$210,000	\$49,000	30%

# Airport Enterprise Fund Expenses

Acct	Detail	FY 10/11	FY 11/12	Inc/(Dec)	%
359	Other Items for Resale	\$3,047	\$3,047	\$0	0%
510	TML Insurance	\$1,709	\$1,637	(\$72)	(4%)
633	Debt Service- Interest	\$32,747	\$26,961	(\$5,786)	(18%)
639	Debt Service- Principle	\$103,953	\$106,064	\$2,111	2%
900	Capital Projects	\$0	\$0	\$0	0%
<i>Total</i>		<i>\$516,152</i>	<i>\$549,755</i>	<i>\$33,603</i>	<i>7%</i>

Revenues            \$556,694  
Expenses            \$549,755

**Total Surplus \$6,939**

# Conclusion

The key management and staff members in conjunction with the finance team have spent many tireless hours compiling this document. I am most grateful for their efforts as we all have worked very closely together in the spirit of teamwork and efficiency.

Sincerely,

Ted A. Rogers, MSA

City Manager & Chief Administrative Officer