

# MOFD 2014-15 Consolidated<sup>(1)</sup> Budget

with four year comparison

	Budget 2014-15	Change From		Actual 2013-14(2)	Change From		Budget 2013-14	Actual 2012-13(3)	Change From		Budget 2012-13
		Prior Actual	Prior Budget		Prior Actual	Prior Budget			Prior Actual	Prior Budget	
<b>Revenue</b>											
Ad Valorem Tax	18,645,840	7.0%	7.9%	17,427,013	8.0%	0.9%	17,274,037	16,141,055	-1.3%	-1.6%	16,411,318
Parcel Tax	1,072,000	0.0%	-0.2%	1,071,747	0.2%	-0.2%	1,074,036	1,069,288	0.1%	0.1%	1,067,738
<b>Total Taxes</b>	<b>19,717,840</b>	<b>6.6%</b>	<b>7.5%</b>	<b>18,498,760</b>	<b>7.5%</b>	<b>0.8%</b>	<b>18,348,073</b>	<b>17,210,343</b>	<b>-1.2%</b>	<b>-1.5%</b>	<b>17,479,056</b>
Ambulance Fees	837,700	2.3%	-17.8%	818,782	-13.9%	-19.7%	1,019,661	951,486	4.6%	4.4%	911,750
Other Fees	211,850	-12.8%	104.0%	242,859	168.8%	133.8%	103,870	90,357	60.8%	21.5%	74,387
<b>Total Fees</b>	<b>1,049,550</b>	<b>-1.1%</b>	<b>-6.6%</b>	<b>1,061,641</b>	<b>1.9%</b>	<b>-5.5%</b>	<b>1,123,531</b>	<b>1,041,843</b>	<b>7.9%</b>	<b>5.6%</b>	<b>986,137</b>
Intergovernmental	1,164,929	31.2%	39.1%	887,847	139.6%	6.0%	837,443	370,490	-44.2%	4.1%	356,026
<b>Total Other</b>	<b>397,570</b>	<b>-57.3%</b>	<b>1089%</b>	<b>930,848</b>	<b>186.6%</b>	<b>2683.8%</b>	<b>33,438</b>	<b>324,802</b>	<b>11.1%</b>	<b>966.7%</b>	<b>30,450</b>
<b>Total Revenue</b>	<b>22,329,889</b>	<b>4.4%</b>	<b>9.8%</b>	<b>21,379,096</b>	<b>12.8%</b>	<b>5.1%</b>	<b>20,342,485</b>	<b>18,947,478</b>	<b>-2.0%</b>	<b>0.5%</b>	<b>18,851,669</b>
<b>Expenses</b>											
Salaries	7,958,042	-2.8%	-2.7%	8,187,756	6.5%	0.1%	8,181,116	7,688,866	-1.1%	-1.5%	7,805,196
Deferred Comp	96,515	-3.5%	-9.8%	100,000	-9.0%	-6.5%	107,008	109,875	27.2%	5.4%	104,219
Overtime	789,500	-39.4%	-47.4%	1,302,000	-41.9%	-13.2%	1,500,000	2,239,901	31.1%	77.3%	1,263,000
Strike Team	247,000	19.9%		206,000	11.6%		0	184,616	424.1%		0
Contract Services	70,750	30.6%	194.8%	54,182	46.5%	125.8%	24,000	36,972	650.7%	23.2%	30,000
Payroll Expense	170,144	-2.2%	-5.7%	174,000	0.6%	-3.6%	180,455	172,980	5.7%	3.0%	168,011
<b>Total Salaries</b>	<b>9,331,951</b>	<b>-6.9%</b>	<b>-6.6%</b>	<b>10,023,938</b>	<b>-3.9%</b>	<b>0.3%</b>	<b>9,992,579</b>	<b>10,433,210</b>	<b>6.7%</b>	<b>11.3%</b>	<b>9,370,426</b>
Pension	5,000,120	57.7%	54.5%	3,170,000	26.0%	-2.1%	3,237,067	2,515,240	20.8%	-3.9%	2,617,787
Xfer to Pension Bond fund	2,920,924	5.0%	11.8%	2,781,010	11.8%	6.4%	2,613,203	2,487,498	4.9%	0.0%	2,487,498
Health & Life Ins	692,244	4.0%	-2.3%	665,810	7.7%	-6.0%	708,469	618,098	-12.4%	-5.9%	656,792
Worker's Comp	902,961	49.9%	16.7%	602,356	1.8%	-22.1%	773,617	591,452	-21.6%	-17.4%	715,796
Retiree Medical	920,000	5.7%	-1.3%	870,340	-7.2%	-6.6%	932,167	937,777	4.3%	0.1%	936,447
<b>Total Salaries and Benefits</b>	<b>19,768,200</b>	<b>9.1%</b>	<b>8.3%</b>	<b>18,113,454</b>	<b>3.0%</b>	<b>-0.8%</b>	<b>18,257,102</b>	<b>17,583,275</b>	<b>6.0%</b>	<b>4.8%</b>	<b>16,784,746</b>
Operating Expenses	2,035,599	-6.0%	3.8%	2,165,295	20.6%	10.4%	1,961,084	1,796,127	8.0%	-0.3%	1,801,291
Transfer to Capital Fund	525,610	-53.5%	-51.1%	1,129,755	5.5%	5.1%	1,074,724	1,071,189	-20.7%	0.1%	1,070,438
<b>Total Expenses</b>	<b>22,329,409</b>	<b>4.3%</b>	<b>4.9%</b>	<b>21,408,504</b>	<b>4.7%</b>	<b>0.5%</b>	<b>21,292,910</b>	<b>20,450,591</b>	<b>4.3%</b>	<b>4.0%</b>	<b>19,656,475</b>
Net Surplus / (Loss)	480			(29,408)			(950,425) 0	(1,503,113)			(804,806)

- (1) Consolidation of General, Capital and Debt Funds
- (2) From the following year's budget document
- (3) Revenue from 2014-15 budget document; expenditures from 2013-14 budget document.

# MOFD 2014-15 Consolidated<sup>(1)</sup> Budget

## with four year comparison

	Actual 2011-12(2)	Change From		Budget 2011-12	Actual 2010-11(2)	Budget 2010-11
		Prior Actual	Budget			
<b>Revenue</b>						
Ad Valorem Tax	16,351,323	-2.1%	-0.1%	16,368,792	16,701,594	16,552,572
Parcel Tax	1,067,760	0.0%	0.0%	1,067,969	1,067,969	1,064,912
<b>Total Taxes</b>	<b>17,419,083</b>	<b>-2.0%</b>	<b>-0.1%</b>	<b>17,436,761</b>	<b>17,769,563</b>	<b>17,617,484</b>
Ambulance Fees	909,618	0.3%	-3.9%	946,223	906,709	1,035,500
Other Fees	56,189	-32.4%	-56.5%	129,246	83,163	147,550
<b>Total Fees</b>	<b>965,807</b>	<b>-2.4%</b>	<b>-10.2%</b>	<b>1,075,469</b>	<b>989,872</b>	<b>1,183,050</b>
Intergovernmental	664,516	30.6%	75.3%	379,048	508,893	496,816
<b>Total Other</b>	<b>292,438</b>	<b>-17.3%</b>	<b>983.1%</b>	<b>27,000</b>	<b>353,527</b>	<b>106,500</b>
<b>Total Revenue</b>	<b>19,341,844</b>	<b>-1.4%</b>	<b>2.2%</b>	<b>18,918,278</b>	<b>19,621,855</b>	<b>19,403,850</b>
<b>Expenses</b>						
Salaries	7,775,044	-7.3%	0.7%	7,723,068	8,390,948	8,622,751
Deferred Comp	86,413	85.0%	50.6%	57,383	46,708	41,020
Overtime	1,708,621	13.3%	8.0%	1,581,517	1,508,072	1,252,900
Strike Team	35,228					
Contract Services	4,925					
Payroll Expense	163,719	5.5%	11.0%	147,486	155,140	139,593
<b>Total Salaries</b>	<b>9,773,950</b>	<b>-3.2%</b>	<b>2.8%</b>	<b>9,509,454</b>	<b>10,100,868</b>	<b>10,056,264</b>
Pension	2,082,192	36.7%	0.7%	2,067,871	1,523,700	1,505,523
Xfer to Pension Bond fund	2,372,137	5.1%	0.0%	2,372,136	2,257,901	2,257,901
Health & Life Ins	705,790	-15.7%	-11.5%	797,154	837,694	802,463
Worker's Comp	754,140	-3.4%	-5.2%	795,729	780,292	854,707
Retiree Medical	898,937	7.8%	4.6%	859,763	833,589	966,554
<b>Total Salaries and Benefits</b>	<b>16,587,146</b>	<b>1.5%</b>	<b>1.1%</b>	<b>16,402,107</b>	<b>16,334,044</b>	<b>16,443,412</b>
Operating Expenses	1,662,576	-13.5%	-7.8%	1,802,611	1,922,065	1,834,376
Transfer to Capital Fund	1,350,434	1.6%	26.3%	1,069,469	1,328,569	1,302,957
<b>Total Expenses</b>	<b>19,600,156</b>	<b>0.1%</b>	<b>1.7%</b>	<b>19,274,187</b>	<b>19,584,678</b>	<b>19,580,745</b>
<b>Net Surplus / (Loss)</b>	<b>(258,312)</b>			<b>(355,909)</b>	<b>37,177</b>	<b>(176,895)</b>

- (1) Consolidation of General, Capital and Debt Funds
- (2) From the following year's budget document
- (3) Revenue from 2014-15 budget document; expenditures from 2013-14 budget document.