

**TOWN OF MIDDLETOWN
GENERAL FUND
BUDGET FY 2014**

DESCRIPTION	AUDIT FY 2009	AUDIT FY 2010	AUDIT FY 2011	AUDIT FY 2012	Budget FY 2013	Actuals @ 3/31/2013	Forecast FY 2013	PROPOSED Budget FY 2014	
REVENUE						Updated 4/19			
LOCAL TAXES									
Real Property	1,150,783	1,178,466	1,210,333	1,261,942	1,079,863	1,072,147	1,095,311	1,094,954	FY 2014 Constant Yield Assessment (FY 2014 Flat) (FY 2013 decrease of 14% over FY 2012)
Tangible Personal Property	46,191	39,614	38,212	29,267	27,000	30,393	33,500	33,500	Personal Property Tax Worksheet
Public Utilities	8,305	6,057	7,791	8,037	7,850	9,618	9,618	9,618	Personal Property Tax Worksheet
Franchise (Cable)	32,179	34,736	36,977	38,623	42,023	21,023	42,023	44,125	FY 2014 (+5%) FY 2013 (+8.8%)
Discounts	(13,748)	(14,060)	(14,676)	(15,068)	(14,500)	(13,735)	(14,230)	(14,226)	Discounts represent 1.25% of Tax Revenue
Penalties & Interest	8,323	10,305	10,036	10,328	10,000	7,591	9,107	9,105	Represent .8% of Tax Revenue
	1,232,033	1,255,118	1,288,673	1,333,129	1,152,236	1,127,037	1,175,329	1,177,076	
STATE SHARED TAXES									
Amusement Taxes	25,346	36,321	33,467	35,977	37,563	24,065	37,563	40,628	FY 2014 (+4%) FY 2013 (+8.5%) Hollow Creek's new promotions = increase in golfers
Highway User Taxes	223,424	26,977	19,421	59,110	38,876	16,830	38,310	122,500	FY 2014 (MML email - 50% of historic full funding); FY 2013 (Updated estimate from SHA 1/3/13 letter)
	248,770	63,298	52,888	95,087	76,439	40,895	75,873	163,128	
COUNTY SHARED TAXES									
Income Taxes	615,975	598,651	711,087	725,954	675,440	349,832	738,448	755,958	FY 2014 (+2%); FY 2013 YTD (+2%); FY 2012 (+2%)
Tax Equity	296,537	301,725	296,884	296,884	561,699	421,275	561,699	584,765	BoCC Decision Dated 3/11/13
	912,512	900,376	1,007,971	1,022,838	1,237,139	771,107	1,300,147	1,340,723	
LICENSES, PERMITS & FEES									
Filing/Permit Fees	9,475	11,615	5,790	5,745	4,000	2,800	3,500	4,000	
Beer, Wine & Liquor	1,940	1,955	1,965	1,970	1,950	-	1,950	1,950	
Traders	5,245	4,504	4,308	4,941	4,000	268	4,900	4,900	\$4.0K usually received in May-June
Planning & Zoning	6,856	12,270	7,257	3,211	5,500	14,232	14,500	5,500	FY 2013 (OT Villas FRO \$2.9k, Hailey \$3.5k, Coblentz Inspect \$2.1k, MT Fire Dept \$3k)
	23,516	30,344	19,320	15,867	15,450	17,300	24,850	16,350	
PARKS & RECREATION									
Pavillion Fees	1,900	1,970	2,190	1,990	1,900	1,190	1,900	1,900	
POLICE PROTECTION									
State Grant	24,241	15,126	15,126	15,126	15,126	11,345	15,126	24,000	FY 2014 (MML email - 100% of historic full funding)
MISC INCOME									
Other (Bank Grant, Animal, Citations)	47,354	114,320	2,374	1,232	2,500	2,673	2,673	2,500	
LGIT Health Insurance Rebate						9,516	9,516	7,500	FY 2014 Estimate (FY 2013 Rebate received in Feb)
Community Events	23,320	24,794	1,496						MHAA Grant \$20K & MVB (Deleted - Donations Directly To Mainstreet)
	70,674	139,114	3,870	1,232	2,500	12,189	12,189	2,500	
OPERATING REVENUE	2,513,645	2,405,346	2,390,038	2,485,269	2,500,790	1,981,063	2,605,414	2,725,677	
EXPENSES									
LEGISLATIVE									
Commissioner's Fees	12,200	12,000	12,000	12,000	12,000	8,000	12,000	12,000	
Communications				1,243	1,300	2,184	3,039	3,480	Wireless \$200/month; Cell \$90/month
Dues & Subscriptions	6,746	7,008	7,213	7,238	7,300	7,313	7,212	7,222	MML \$6.6K. Local chapter Dues \$610
Office Supplies/Expenses	2,469	2,858	2,125	3,631	3,000	7,403	7,500	3,600	FY 2012 Ipads--\$4.2k
Advertising	2,664	1,804	2,822	750	1,000	300	750	750	
Meetings & Conventions	14,170	8,200	7,647	8,182	7,700	1,381	9,386	9,900	MML Conference \$9.3K; Jt Mtgs \$600
	38,249	31,870	31,807	33,044	32,300	26,581	39,887	36,952	
EXECUTIVE									
Burgess	6,000	6,000	6,000	6,000	6,000	4,000	6,000	6,000	
ELECTION EXPENSES									
Clerk Fees		435		430				450	
Printing, Supplies, Advertising		206		235				250	
	-	641	-	665	-	-	-	700	
GENERAL/ADMINISTRATIVE SERVICES									
Capital Outlay	5,656	95,460	4,199	59,989				-	CIP (FY 2013 - \$-0-)
Administration Salary	161,564	173,172	181,321	163,182	178,997	140,892	186,418	193,639	2% Increase (Inc Vac/Sick/Comp Pay for all GF)
Postage & Printing	1,329	2,264	1,208	66	2,500	1,166	2,500	2,500	Postage Lease \$546/qtr
Communications	9,779	9,338	8,095	6,907	7,600	5,862	7,695	7,925	FY 2014 (+3%) FY 2013 (\$650/month)
Computer Expenses	20,302	14,034	18,537	21,934	16,801	12,140	15,765	16,905	Main agreemts \$4k; Innovative Service \$10k; GIS support \$3K

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DESCRIPTION	AUDIT FY 2009	AUDIT FY 2010	AUDIT FY 2011	AUDIT FY 2012	Budget FY 2013	Actuals @ 3/31/2013	Forecast FY 2013	PROPOSED Budget FY 2014	
Supplies & Expense	18,684	21,740	20,501	19,682	16,271	14,899	20,029	23,520	Office Expenses \$575/month; Copy Lease \$735/month; Supplies \$400/month
Maintenance & Repairs	35,375	31,188	36,671	41,773	52,719	41,074	59,785	45,368	Electric \$9k, Fuel & Main Cont \$14.7k, Janitorial \$7.6k, Boiler \$2k; Misc \$3k; Fuel Tanks \$7.8k; Generator \$2k
Professional Services	5,170	12,981	5,907	3,600	3,600	5,400	6,600	6,600	Arro \$300/mo
Dues & Subscriptions	140	138		145	100	25	150	150	
Meetings & Seminars	14	93	17	35	100		100	100	
Water and Sewer Grant					11,780	58,981	58,981	100,000	W & S
	258,013	360,408	276,456	317,313	290,468	280,439	299,042	396,707	
OPERATIONS/MAINTENANCE									
Maintenance - Capital Outlay	6,661		6,361	5,049		117,958	117,958		CIP (FY 2013 - Truck & Hydraulic Breaker)
Director Salary	79,567	80,222	80,072	81,435	81,830	61,864	84,198	84,741	2% Annual Increase
Maintenance Salary	38,435	24,593	39,443	28,964	37,596	25,231	31,731	27,812	2% Annual Increase
Communications	2,973	3,563	5,019	5,906	5,866	4,811	6,311	6,600	Verizon, Sprint, Comcast \$550/month
Supplies	9,877	6,994	10,739	12,958	11,100	12,024	12,919	13,760	Supplies \$9.6k; Uniforms 4.2k
Dues/Training/Certifications	1,415		613	563	500	308	500	1,500	Includes \$1k Snow Training
Maintenance & Repairs	8,088	8,776	10,010	19,035	12,488	6,187	11,260	6,200	Electricity \$1.6k; Fuel \$4.6k
Mowing					11,780	6,080	11,780	11,780	2014 New Contract-> No Increase W/S Facilities
Tools & Equipment	3,353	1,213	2,550	3,698	2,200	2,484	3,000	3,000	
	150,369	125,361	154,807	157,608	163,360	236,947	279,657	155,393	
PROFESSIONAL SERVICES									
Independent Accounting	11,920	13,765	12,435	12,000	12,250	12,250	12,250	12,500	New Contract 2013 - 2015 Estimate
Legal - Development & Ordinance	13,935	15,223	11,352	4,883	7,500	5,894	7,500	7,500	
	25,855	28,988	23,787	16,883	19,750	18,144	19,750	20,000	
PLANNING & ZONING									
Salaries	35,756	33,500	33,053	35,429	36,116	26,944	35,849	36,201	2% Annual Increase
Bd Members Compensation	4,750	375	6,925	7,650	7,800	4,125	7,800	7,800	Includes all P & Z and BOA fees
Zoning Expenses	2,349	5,503	2,521	1,486	1,292	1,097	1,300	1,300	Meetings, training, advertising, Miss Utility charges.
	42,856	39,378	42,499	44,565	45,208	32,166	44,949	45,301	
MAIN STREETS MANAGER									
Mainstreet - Capital Outlay			91,346						
Salary	12,069	11,059	13,809	20,980	24,912	21,794	29,594	31,824	2% Annual Increase - 30 hrs/week (40 hrs/week would be \$42,432/yr)
Town Contribution	18,104	9,956	8,846	9,812	8,500	8,046	8,500	12,000	Mid point \$9 - \$15 budget request
	30,173	21,015	114,001	30,792	33,412	29,840	38,094	43,824	
PUBLIC SAFETY									
Fire Department Donation	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
School Crossing Guards	11,629	13,496	14,003	14,113	14,461	9,902	14,102	16,149	2% Annual Increase
Deputy Contract Services	345,360	349,389	329,741	337,107	390,883	264,903	349,507	353,499	FY 2014 Contract
	371,989	377,885	358,744	366,220	420,344	289,805	378,609	384,648	
SANITATION & WASTE REMOVAL									
Trash Collection & Disposal									
Recycling Pickup Station					5,000	4,232	5,472	5,000	FY 2014 No Recycling--> FY 2013 Includes \$4.2 Fence expense offset against \$4.0 Fred County funding
Regular Pick-up	126,631	128,531	130,122	136,880	142,833	118,509	142,255	131,060	Trash 10% Decrease Year 1 - Same Rate Next 2 Yrs - Trash No Decrease/Increase
Landfill - Tipping Fees	107,591	101,756	84,518	87,747	92,520	60,486	89,742	91,369	1,198 tons x \$76.25/ton
Yard Waste (April - Dec)	26,695	33,070	26,469	29,746	29,949	21,971	30,024	30,024	
Eco-Bags	15,041	16,556	16,980	17,635	17,635	8,955	17,952	17,994	21,120 bags ordered 2 x yr @ \$.426/bag
	275,957	279,913	258,089	272,008	287,937	214,153	279,973	275,447	
RECREATION & CULTURE									
Park Capital Outlay	211,552	396,729	276,460	320,299		22,268	168,733		FY 2013: Walking Trails \$109k Park Netting \$46k; WB Signs \$6k; Lighting \$7k
Park Interest	56,555	48,447	48,931	44,638	40,124	21,610	25,402	20,968	Loan Summary Detail - 2013 & 2014
Park Loan Payments	76,268	73,335	83,921	88,215	92,729	82,123	98,923	102,582	Loan Summary Detail - 2013 & 2014
Park Salary	30,298	29,205	34,851	40,088	40,182	17,753	36,705	37,525	2% Annual Salary Increase Add'l OT for Opening/Closing Parks
Park Electric	1,903	2,049	2,038	1,790	2,200	1,131	1,506	1,500	\$125/month
Park Supplies/Equipment			3,603	7,035	5,000	6,352	7,000	5,000	Includes all parks (Includes \$2k Trash cans)
Park Mowing Contract	21,497	20,653	13,794	19,715	38,550	18,792	32,464	34,651	2014 New Contract + Remsburg/Natelli Field Restore \$9.2k (FY 2013 Includes \$13.4 Foxfield Reforestation)
Park Repairs & Maintenance	18,867	8,167	11,805	12,607	15,900	562	15,000	27,800	Basketball Seal \$1.9k; Plumbing \$2k; Mulch \$2.8k; Field Restorations \$9.2k; (Worksheet \$11.9k)
	416,940	578,585	475,403	534,387	234,685	170,591	385,733	230,026	
HIGHWAYS & STREETS									
Streets Capital Outlay	112,565	61,522	130,883	158,610		122,503	296,010	-	FY 2013: Jefferson St Paving \$54k; West Green \$100k; Bridge \$125k

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DESCRIPTION	AUDIT FY 2009	AUDIT FY 2010	AUDIT FY 2011	AUDIT FY 2012	Budget FY 2013	Actuals @ 3/31/2013	Forecast FY 2013	PROPOSED Budget FY 2014	
Vehicle/Equipment Capital Outlay			50,673			5,578	5,578	-	Hydraulic Breaker for Mini Excavator
Salaries - Regular	55,527	96,242	74,071	66,957	88,207	64,655	82,655	91,132	2% Annual Salary Increase + \$10k Snow Removal
Street Lighting	141,226	154,354	158,405	154,811	153,600	113,360	150,860	151,200	\$12,600/month Assumes no additional streets in 2014
Storm Water Management	643	3,539	1,495	2,335	1,500	612	2,100	1,500	FY 2013: Replacing Rails at Multiple Locations
Snow Removal	28,322	106,393	43,136	12,307	51,500	29,871	35,315	52,125	Contractor, salt
Mowing (SWM & Streets)	19,605	25,929	21,753	25,373	31,744	15,952	31,312	31,744	2014 New Contract-> No Increase
Repairs & Resurfacing	35,600	17,447	15,188	90,916	108,125	73,502	78,502	100,000	Road Patching \$52.5k + Elm St Wall \$15k (FY 2013: \$54k Jefferson-->CIP) Burgess Recommendation \$100K
Signs	3,660	3,017	5,910	3,042	3,000	3,031	3,500	3,500	Replacement (Includes \$800 and \$1.4k)
Truck Repair & Maintenance	15,021	16,091	26,357	21,210	19,045	21,923	24,023	19,300	Fuel \$12k + Regular Main \$7.3k (FY 2013: Damage \$6.6k; Tires \$3.4k)
Equipment Repairs & Maintenance	5,180	9,751	7,278	5,813	7,190	6,215	7,500	11,800	Fuel \$3k + Regular Main and Equip purchases \$8.8k
Street Loan - Principal	9,000	9,500	10,000	10,000	10,500		10,500	11,000	Loan Summary Detail - 2013 & 2014
Street Loan - Interest	9,755	10,735	9,638	8,987	8,310	2,991	8,415	7,875	Loan Summary Detail - 2013 & 2014
Case Loader -Principal & Interest		22,960	22,234	21,805			537	15,158	2011 Case Loader 3/1/2013
	436,104	537,480	577,021	582,166	482,721	460,193	736,807	496,333	
MISCELLANEOUS									
MT Historical Society - CIP	894	800		10,000		5,000	5,000	-	Ongoing Expenses - S/B included in Operating
Donations	894	800		600	100		100	100	
Mileage - Travel	3,680	3,174	2,515	3,574	2,500	1,171	1,500	1,500	
Web Page / Directory / Public Information	2,781	1,180	6,375	3,373	5,700	2,752	4,307	6,175	Global Connect \$620; Weathcall \$855; Web main agree \$1.2k; Directory \$2k; Munc Code \$1.5k
Community Events	53,250	64,131	40,383	45,488	46,200	41,730	43,480	42,311	\$24.4K for Organizations; (Town costs: \$17k-->Streets \$5k; Heritage Broch \$2.6k; Web \$.5; \$9k Salaries) Deputy \$5.5k
CMHL - 150th Anniversary - South Mountain					15,750	1,980	1,980	40,000	FY 2014: Mainstreet 150th S Mtn Matching Grant Expenditure of \$40k ONLY if grant received.
Payroll Taxes	32,855	36,489	37,197	36,658	40,159	28,725	39,357	43,983	Based on Salary worksheet
Insurance									
Property	10,229	11,931	7,920	7,556	8,500	8,157	10,893	11,500	Updated property schedules resulted in an increase in premiums.
Health	65,685	76,001	85,435	91,035	93,829	86,996	97,376	97,661	Worksheet: Medical 0%; Dental+ 3% (Surcharge of \$5/person - employee cost)
Worker's Compensation	8,126	8,776	12,216	12,197	13,000	11,996	16,094	10,231	FY 2014: Decrease due to change in the allocation % for GF and W/S (Updated 4/28 -\$3,962)
Professional	1,246		1,246	1,248	1,248	1,248	1,248	1,248	
Pension	30,581	31,058	47,902	53,067	69,621	41,015	43,293	54,072	Based on Pension worksheet
Real Estate Taxes	530	678	753	712	712	753	753	753	
Miscellaneous	1,727	4,212	1,051	4,475	3,500	4,731	3,500	3,500	
	212,480	239,230	242,993	269,983	300,819	236,254	268,881	313,034	
TOTAL OPERATING EXPENSES	2,264,986	2,073,043	2,097,161	2,077,687	2,317,004	1,725,806	2,184,103	2,404,365	
TOTAL OPERATING SURPLUS	248,660	332,303	292,877	407,582	183,786	255,257	421,311	321,312	