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## INCOME/REVENUES

Income Report FY 2017  
Month Ending August 31, 2017

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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
REVENUES																
	ACCT		FY2012	FY2013	FY2014	FY2015	FY2016	FY2016	FY2016	FY2017	FY2017	FY17 ACTUAL	FY2018	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
	NUMBER	ACCOUNT NAME	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	AUG YTD	AUG YTD	BUDGET	REVENUES AS	BUDGET			
			REVENUES	REVENUES	REVENUES	REVENUES	REVENUES	APPROVED	REVENUES	REVENUES	APPROVED	% OF BUDGET	APPROVED			
A1	3020	GRANT - WALMART	0	1,000	500	0	0	0	0	0	0	0.00%	0	Library Grant	A1	-
A2	3023	GRANT - LEGISLATIVE	0	0	0	0	0	0	0	0	0	0.00%	0	Legislative Grant (2011) \$2,000	A2	Z
A3	3024	GRANT -- WELLS FARGO	0	0	0	0	299	0	299	0	0	0.00%	0	Wells Fargo Grant - FY2016	A3	C
A4	3025	UNCLAIMED PROPERTY	3,344	114	0	6,564	79	0	79	6,206	0	0.00%	0	Received from State Treasurer's Office and others. Submitted annually in May. FY2017: Bham Water Wks \$5,932.89;	A4	O
A5	3026	ROW MAINT-STATE	4,500	4,500	1,500	7,500	4,500	4,500	4,500	4,500	4,500	100.00%	4,500	Hwy 31 ROW Mowing per agreement with ALDOT;	A5	M
A6	3027	SHELBY CO HEALTH FOUND.	0	0	0	0	0	0	0	0	100,000	0.00%	100,000	Shelby Co Community Health Foundation Grant (Rec Center) Pymts 1 & 2 of 3	A6	M
A7	3028	TRAINING-MUNI COURT	16,756	10,899	11,701	10,240	10,165	10,500	9,289	9,379	10,133	92.56%	10,397	(C) Training - Municipal Court	A7	
A8	3029	STATE GRANT - LSTA	10,000	15,500	20,000	20,000	6,000	6,000	6,000	0	0	0.00%	0	(L) Tuition Reimbursement Prog & Technology Grant-Library; Collection Devpmt.	A8	
A9	3035	STALE DATED CHECKS	1,254	2,936	4,778	2,370	4,926	0	4,926	0	1,000	0.00%	0	Stale Dated Checks (Over 6 Months Old)	A9	
A10	3040	ABC BD ANNUAL PROFITS	0	0	12,849	759	14,507	0	14,507	0	0	0.00%	0	Based upon the profits from the previous fiscal year. FY2017 \$10,718	A10	
A11	3060	OIL PROD PRIVILEGE	929	995	1,156	808	570	900	545	574	600	95.67%	600	Product Privilege Fees - STATE	A11	N
A12	3100	FINANCIAL EXCISE TAX	18,138	6,665	46,596	59,691	62,962	0	62,962	41,589	0	0.00%	0	Excise tax on commercial bank profits in AL. received in August/September. FY2016 = \$62,962 (Unknown amount each year - Budget \$0.00)	A12	O
A13	3110	CITY GAS TAX	576,062	592,460	611,982	627,445	671,957	600,000	615,248	590,428	650,000	90.84%	650,000	(F) City Gas Taxes	A13	M
A14	3120	AD VALOREM TAX - RE	4,676,631	4,625,906	4,874,119	4,930,199	5,130,325	4,950,000	5,126,608	5,314,946	5,300,000	100.28%	5,490,886	Property Taxes; Incl Land Redemptions/Insolvents/Suits/Colf in Adv. -ST & Co. (10 month total collected x 1.033503 Increase per Don Armstrong 8/7/2017)	A14	M
A15	3123	AD VALOREM TAX - MV / MH	656,163	692,572	682,264	704,706	755,270	710,000	695,167	669,890	725,000	92.40%	750,000	Ad Valorem Tax collected by Shelby Co. on Motor Vehicles & Manuf. Homes	A15	
A16	3125	IDB BONDS	7,997	0	X	X	X	X	X	X	X	X	X	(F) Debbie Smith, Shelby Co. Property Tax Office, 670-6934. (FY13 > \$0.00)	A16	
A17	3135	LIQUOR & WINE PENALTY	787	551	283	397	265	400	179	295	250	118.00%	250	Received monthly from the State	A17	
A18	3140	BEER & LIQUOR TAX - CNTY	75,489	88,936	80,547	72,686	82,165	75,000	82,165	77,137	85,000	90.75%	91,000	Beer tax received monthly from Shelby County.	A18	-
A19	3145	ALCOHOLIC EXCISE TAX - REVENUE	90,824	47,164	45,076	73,818	92,482	45,000	87,241	48,985	70,000	69.98%	53,000	ABC Board - STATE - SalesTax on Retail Alcoholic Beverages/Monthly Revenue (ADMINISTRATION - SEE G/L 3630 - Check Issued)	A19	Z
A20	3160	LAWSUIT SETTLEMT/FEES	100	1	0	0	0	0	0	0	0	0.00%	0	Visa Check/MasterCard Money Litigation; Recovery of Court Fees; Insurance	A20	O
A21	3170	REINSPECTION FEES	3,575	5,625	4,875	5,100	5,750	4,000	5,075	4,950	4,500	110.00%	5,000	(B) Reinspection Fees	A21	
A22	3180	ORDINANCES FEES	0	0	0	0	0	0	0	0	0	0.00%	0	Fee for copies provided by the City Clerk. (City Docs when online in Feb 2011)	A22	M
A23	3190	REZONING ADS AND APPLS	2,466	7,665	5,725	6,035	11,744	3,000	11,494	8,320	3,000	277.33%	8,000	(B) Rezoning Ads and Applications	A23	
A24	3195	LEGAL DOC REC FEE	216	456	270	56	0	100	0	0	100	0.00%	100	Customer Reimbursement-Map Recording	A24	
A25	3200	COURT FINES	340,625	433,767	522,129	460,567	414,324	477,315	377,543	371,355	411,865	90.16%	412,025	(C) Pelham Court and Shelby County Circuit Clerk (Mary Harris)	A25	-
A26	3204	CREDIT CARD SERV FEES	3,456	3,444	3,804	3,966	0	0	0	0	0	0.00%	0	(C) Service charges of credit card services - Court (Discontinued FY2015)	A26	
A27	3205	MUNICIPAL COURT	94,128	720,214	1,077,637	1,038,143	1,008,642	1,064,925	919,956	932,255	1,003,588	92.89%	1,044,479	(C) Municipal Court - Accounting Change January 2013	A27	Z
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	ACCT		FY2012	FY2013	FY2014	FY2015	FY2016	FY2016	FY2016	FY2017	FY2017	FY17 ACTUAL	FY2018	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
	NUMBER	ACCOUNT NAME	ACTUAL REVENUES	BUDGET APPROVED	AUG YTD REVENUES	AUG YTD REVENUES	BUDGET APPROVED	REVENUES AS % OF BUDGET	BUDGET APPROVED							
A28	3206	BROADBAND INITIATIVE GNT	0	0	0	0	0	0	0	0	0	0.00%	0	(L) State of Alabama Computer Grant (FY09) \$2,642	A28	-
A29	3210	BUSINESS LICENSE - REV	3,795,652	3,819,183	4,025,928	4,274,438	4,340,563	4,250,000	4,327,567	4,247,408	4,300,000	98.78%	4,300,000	(F) Includes: Alabama Power Co; Rev Depart Only. RE Agents - GL3629	A29	Z
A30	3211	INS LICENSE INCOME	0	0	0	0	0	0	0	0	0	0.00%	0	Insurance License Income	A30	C
A31	3215	BUSINESS LIC PENALTY	52,915	54,566	50,916	63,719	78,516	45,000	78,253	47,640	50,000	95.28%	45,000	(F) Business License Penalty	A31	O
A32	3220	BUSINESS LIC LIST	0	0	0	0	0	0	0	0	0	0.00%	0	Business License List	A32	M
A33	3225	MUNICIPAL ELECTIONS	900	0	0	0	1,050	900	1,050	0	0	0.00%	0	Qualifying Fees and Recounts	A33	M
A34	3250	BUILDING PERMITS	64,132	93,081	84,058	90,983	107,491	75,000	100,020	102,736	90,000	114.15%	100,000	(B) Building Permits	A34	
A35	3255	SITES AND LAND PERMITS	345	115	230	1,221	900	250	590	834	250	333.60%	250	(B) Sites and Land Permits	A35	
A36	3260	AT&T CELL TOWER RENTAL	29,860	29,860	29,860	32,846	32,846	35,831	29,860	35,832	35,831	100.00%	35,831	AT&T Tower Rental-Monthly @ \$2,985.98	A36	
A37	3270	SALE OF SCRAP METAL	70	3,444	362	856	1,634	0	1,634	454	300	151.33%	250	Sale of scrap metal by Public Works	A37	-
A38	3305	REVENUE FROM AUDITOR	76,134	167,088	390,311	93,335	66,690	125,000	60,471	230,484	80,000	288.11%	85,418	(F) Sales Tax Audits; Sales Taxes recovered as a part of litigation.	A38	Z
A39	3315	VENDING MACH REV	62	0	0	X	X	X	X	X	X	X	X	Vending Machine - City Hall - Removed Sept. 2012	A39	C
A40	3320	SALES TAX - GENERAL	15,008,992	15,906,063	14,927,101	14,530,375	15,698,802	14,400,000	14,367,801	14,666,984	15,300,000	95.86%	16,000,000	(F) Sales Tax - General (3.00%) See Education Sales Tax Account - 3324	A40	O
A41	3321	SALES TAX - STATE DIST	0	0	0	0	4,146	0	4,146	85,547	20,000	427.74%	125,000	Simplified Sales Tax collected & distributed quarterly by ADOR based population. (State 50%, Counties 25%, Cities 25%) Amazon 11/1/2016	A41	M
A42	3323	SALES TAX - AUTO	0	0	1,926,417	2,127,800	2,417,089	2,000,000	2,189,561	2,338,703	2,200,000	106.30%	2,425,000	Sales Tax - Auto Sales (1.00%) New GL FY2014	A42	
A43	3324	SALES TAX - EDUCATION	0	0	5,040,204	4,842,322	5,231,294	4,800,000	4,787,627	4,888,960	5,028,000	97.23%	5,333,333	Pd to Pelham Ed. Fund less Rebates & Refunds (1% Use Tax)	A43	
A44	3325	LODGING TAX	279,386	310,554	308,923	326,524	357,229	304,000	329,093	371,620	325,000	114.34%	390,000	(F) Lodging Tax (3%)	A44	
A45	3326	LODGING TAX - CDA	0	0	0	0	168,850	200,000	140,713	373,542	325,000	114.94%	390,000	(F) Lodging Tax (3%) Ordinance 196-02 effective Effective 4/1/2016	A45	-
A46	3328	LODGING TAX - PENALTY	595	63	749	0	43	0	43	2,439	250	975.60%	250	(F) Lodging Tax Penalty	A46	Z
A47	3330	SALES TAX - PENALTY	45,073	71,879	85,190	96,068	90,948	75,000	82,825	97,244	75,000	129.66%	75,000	(F) Sales Tax Penalty	A47	C
A48	3335	USE TAX - REVENUE	674,432	756,161	652,306	548,998	528,254	575,000	486,201	608,467	530,000	114.81%	650,000	(F) Use Tax (Revenue Only) 25% Paid to Pelham Bd of Ed through 3/2014	A48	O
A49	3336	USE TAX - PENALTY	5,678	3,540	4,838	4,350	4,741	4,000	4,362	4,106	3,500	117.31%	3,000	(F) Use Tax Penalty	A49	M
A50	3337	USE TAX - AUTO	0	0	0	0	0	0	0	0	0	0.00%	0	Use Tax - Auto Sales (1.00%) New GL FY2014	A50	M
A51	3338	USE TAX - EDUCATION	0	0	108,543	182,996	176,081	193,000	162,064	202,819	175,000	115.90%	216,000	Pd to Pelham Ed. Fund less Rebates & Refunds (1% Use Tax)	A51	
A52	3340	RENTAL TAX	196,682	210,481	206,931	235,864	246,630	200,000	226,226	246,699	235,000	104.98%	250,000	(F) Rental Tax	A52	
A53	3345	RENTAL TAX - PENALTY	1,157	821	1,449	1,284	1,139	1,000	1,139	1,194	1,000	119.40%	800	(F) Rental Tax Penalty	A53	-
A54	3480	WINE TAX	20,132	19,896	19,125	19,698	22,364	19,000	20,452	22,675	22,000	103.07%	24,000	(F) Wine Tax (Sunday Liquor Sales in FY2017)	A54	Z
A55	3485	COPIES / REIMBURSEMENT	394	384	0	0	0	0	0	0	0	0.00%	0	Fee for copies provided by the City Clerk. (City Docs online in Feb 2011); Reimbursements from documents/photos provided by Pelham Police.	A55	C
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REVENUES																
ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL REVENUES	FY2013 ACTUAL REVENUES	FY2014 ACTUAL REVENUES	FY2015 ACTUAL REVENUES	FY2016 ACTUAL REVENUES	FY2016 BUDGET APPROVED	FY2016 AUG YTD REVENUES	FY2017 AUG YTD REVENUES	FY2017 BUDGET APPROVED	FY17 ACTUAL REVENUES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS			
A56	3500 MISCELLANEOUS	1,869	21,995	1,961	175	1,082	0	1,032	749	200	374.50%	300	Parade Permits; Court Cost Reimb-Revenue; Blasting Permits (Fire); Sales taxes from judgements; Lee Street Lot Rent \$100			
A57	3505 SALE OF SECURITIES	0	0	0	0	0	0	0	0	0	0.00%	0	Sale of Securities			
A58	3510 BEAUTIFICATION BOARD	0	0	0	0	0	0	0	0	0	0.00%	0	Beautification Board			
A59	3511 PELHAM PALOOZA	0	19,190	21,523	15,088	19,492	13,300	18,576	14,817	15,000	98.78%	7,000	Sponsorships; Booth Rentals; Coke \$2,000			
A60	3519 INTEREST INCOME - BOND	0	69	208	0	0	0	0	0	0	0.00%	0	Interest earned on investment of 2013 bond proceeds (RESTRICTED)			
A61	3520 INTEREST INCOME - INVSTMS	176,160	79,347	124,321	156,809	166,951	150,000	156,799	157,402	155,000	101.55%	125,000	Interest earned on General Fund investments. Reduction in Reserves in FY18			
A62	3525 RETURN CHECK FEE	945	1,050	960	899	1,290	450	1,260	750	750	100.00%	750	Return Check Fee			
A63	3530 ACCIDENT REPORTS	9,823	10,450	9,190	10,839	10,685	9,000	10,020	9,495	10,000	94.95%	10,000	Accident Reports			
A64	3531 FINGERPRINT FEE	620	350	675	265	740	250	715	259	250	103.60%	250	Fingerprint Fee			
A65	3540 GATES HUG GRANT	0	0	0	0	0	0	0	0	0	0.00%	0	Gates Foundation Hardware Upgrade Grant			
A66	3550 CELL TOWER APPL FEE	0	30,000	22,500	27,500	25,000	5,000	25,000	12,500	5,000	250.00%	10,000	Cell Tower Application Fee @ \$2,500 per each			
A67	3560 COMMUNITY PARK RENTAL	0	0	0	0	0	0	0	0	0	0.00%	0	Community Park Rental			
A68	3600 FIRE GRANT - 2010	0	13,306	0	0	0	0	0	0	0	0.00%	0	Department of Homeland Security Fire Grant - 2010			
A69	3601 TACTICAL VEST GRANT	3,510	1,462	1,170	1,462	0	0	0	0	0	0.00%	0	Tactical Vest Grant - 2012			
A70	3602 REIMBURSEMENT-ST LIGHTS	100,000	100,000	100,000	100,000	100,000	100,000	0	0	100,000	0.00%	100,000	See G/L 427001. Street light exp. reimb paid to City from Motor Veh. Tax			
A71	3603 HWY 31/52 IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0.00%	0	Project STPBH-7012 (602) ALDOT - Pelham TOPICS (2011) - REIMBURS			
A72	3604 OAK MT BRIDGE REIMBUR	7,019	0	0	0	0	0	0	0	0	0.00%	0	ADECA reimbursement for Oak Mt Bridge Proj (Completed 2010) FY2012			
A73	3605 SAL REIMBUR-POLICE GRANTS	1,284	0	224	0	15,544	0	15,544	52,624	0	0.00%	0	Jeff State CC/ADECA Grant; 2017 Driving Impaired Grant CFDA - Opelika			
A74	3606 DONATIONS - POLICE	0	0	0	0	4,445	0	4,445	600	0	0.00%	0	Donations to the Pelham Police Dept; National Night Out			
A75	3607 BELLE VISTA MHP	0	0	658,875	0	800	0	800	0	0	0.00%	0	New - August 2011 (Lot Rents) - Actual FY12 \$645,565; FY13 \$653,958; FY2014 \$658,875; FY2015 \$305,002. Belle Vista MHP closed Jan. 2016.			
A76	3608 REIMB-US FST SERV (FIRE)	4,550	0	0	0	0	0	0	0	0	0.00%	0	Reimbursement for lease of Fire equipment from the US Forest Service			
A77	3609 REIMB-CSX DERAILMT (FIRE)	5,151	0	0	0	0	0	0	0	0	0.00%	0	Reimbursement from CSX (Hazmat Incidents - Harpersville & Calera)			
A78	3610 RESTITUTION	0	0	500	530	0	0	0	3,000	0	0.00%	0	Valley Elem. School Vandalism (Paid by District Court/Juvenile Division)			
A79	3611 BELLE VISTA VENDING/LAUD	0	0	6,332	0	450	1,000	450	0	0	0.00%	0	Vending/Laundry Actual FY12 \$7,630; FY13 \$8,053; FY2014 \$6,332; FY2015 \$6,530. Belle Vista MHP closed January 2016			
A80	3612 RENTAL INCOME	0	0	0	0	0	0	0	1,800	0	0.00%	0	Transportation South / Valley Elementary School Parking Lot \$ 1,800			
A81	3613 LEASE PYMTS - BLUE PROP	0	0	0	0	0	0	0	0	0	0.00%	0	John Deere Irrigation \$ 3,450 / Month (Lease ended July 31, 2013)			
A82	3614 POLICE FLASH MONEY	0	0	0	0	0	0	0	0	0	0.00%	0	Police Flash Money for Drug Buys			
A83	3615 POLICE TRAFFIC PHOTOS	0	0	0	0	125	0	125	1,000	0	0.00%	0	Purchase of traffic photographs by public.			

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	NUMBER	ACCOUNT NAME	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	AUG YTD	AUG YTD	BUDGET	BUDGET	REVENUES AS	BUDGET			
			REVENUES	REVENUES	REVENUES	REVENUES	REVENUES	APPROVED	REVENUES	REVENUES	APPROVED	APPROVED	% OF BUDGET	APPROVED			
A84	3616	POLICE TRAINING FEES	8	0	0	0	0	0	0	3,900	0	0.00%	0	Reimbursement for Police training fees. New GL FY2012	A84	-	
A85	3617	K-9 REIMBURSEMENT	343	134	307	322	504	0	504	371	0	0.00%	300	New FY2012. Insurance, Medical, etc. Reimbursement for K9s	A85	Z	
A86	3618	CELL PHONE REFUNDS	130	0	0	0	0	0	0	0	0	0.00%	0	New FY2012	A86	O	
A87	3619	REIMB REPAIR & MAIN. VEHI	1,382	0	1,805	62	0	0	0	0	0	0.00%	0	New FY2012 - Reimbursement or refunds for Vehicle Repair & Maintenance	A87	O	
A88	3620	COURT ADMIN FEE	18,959	79,234	87,174	76,630	75,442	79,052	68,882	68,123	75,144	90.66%	76,398	(C) Collected Court Fees	A88	N	
A89	3621	OVER AND SHORT - COURT	100	30	0	0	0	0	0	0	0	0.00%	0	Over and Short (New GL 2012)	A89	m	
A90	3622	COURT BAIL FEES	481	1,977	1,851	1,473	1,463	1,502	1,295	1,120	1,413	79.26%	1,254	(C) Collected Court Fees	A90		
A91	3623	BUSINESS LICENSES (ADMIN)	5	0	0	0	0	0	0	0	0	0.00%	0	Real Est and Life Ins Business Licenses Collected - Admin. Only (New 2012)	A91		
A92	3624	SALES TAXES (ADMIN)	16,028	108,215	139,436	153,586	145,629	125,000	134,882	151,824	140,000	108.45%	150,000	Sales Taxes Collected - Administration Only - (Casual Sales of Vehicles, Boats, Manufactured Homes, Etc. Remitted from Shelby County monthly	A92		
A93	3625	MUNICIPAL COURT ADM FEE	15,350	50,803	70,007	92,993	90,542	96,680	82,961	84,093	90,503	92.92%	94,818	(C) Collected Court Fees	A93		
A94	3626	USE TAX (ADMIN)	15,103	0	0	0	0	0	0	0	0	0.00%	0	Use Taxes Collected - Administration Only - (Casual Sales of Vehicles) from Shelby County. New FY2012. Reclassified by County - See 3624	A94	O	
A95	3627	SOLICITORS BAIL FEE	1,963	8,895	8,332	6,631	6,583	6,756	5,827	5,040	6,357	79.28%	5,646	(C) Collected Court Fees	A95	O	
A96	3628	JUDGE CLERK BAIL FEE	1,858	8,887	8,332	6,743	6,583	6,924	5,827	5,378	6,357	84.60%	5,646	(C) Collected Court Fees	A96	N	
A97	3629	BUS LICENSE - RE AGENTS	15	796	673	702	606	600	601	543	600	90.50%	600	Business Licenses - Real Estate Agents	A97		
A98	3630	ALCOHOL EXCISE/SALES TAX (ADM)	0	65,833	82,196	77,275	58,275	95,000	58,275	54,476	80,000	68.10%	66,000	New G/L FY2012. ABC - Collected by the State/Remitted Mo. ADMIN ONLY. Sunday liquor sales in FY2017 (Aug 2015 \$4,738.40 received in Nov 2015)	A98		
A99	3631	BAIL FILING FEE	12	398	612	17,217	21,266	14,285	19,599	22,293	21,381	104.27%	26,987	(C) Collected Court Fees	A99		
A100	3632	TRASH FUND REIMBURSEMENT	0	0	50,000	0	54,000	54,000	0	0	60,000	0.00%	120,000	Trans (Sept) from the Trash Fund for landfill and operational expenses	A100	-	
A101	3633	HWY 31/52 REIMBURSEMENT	248,460	67,516	0	0	0	0	0	0	0	0.00%	0	Reimbursement from ALDOT for Hwy 31/52 Widening Project	A101	Z	
A102	3634	POLICE MAINT CONTRACTS	0	46536	0	0	0	0	0	0	0	0.00%	0	Vendor Refunds and Reimbursements (New FY2013)	A102	O	
A103	3635	SEX OFFENDER CASES	0	0	40	13	442	0	423	335	0	0.00%	0	Funds received from Shelby County regarding Sex Offender cases.	A103	O	
A104	3636	RENT - BD OF EDUCATION	0	0	9,600	13,200	2,601	2,400	2,401	2,200	2,400	91.67%	1,800	BOE rent for City Hall Storage at \$200 per month (5 Months)	A104	N	
A105	3637	MAINT - BD OF EDUCATION	0	0	0	65,000	100,000	100,000	91,667	91,667	100,000	91.67%	100,000	Reimb from BOE for Landscape Maint. \$8,333.34 and other assistance	A105	m	
A106	3638	BP LAWSUIT SETTLEMENT	0	0	0	89,746	0	0	0	0	0	0.00%	0	BP Corporation North Deepwater Horizon Incident Settlement	A106		
A107	3639	FEMA GRANT REVENUE	0	0	0	537,507	0	0	0	0	0	0.00%	0	FEMA Grant Revenue	A107		
A108	3640	WORSHIP IN THE PARK	0	0	0	0	600	0	0	200	0	0.00%	0	Donations - Worship in the Park	A108	-	
A109	3641	REIMB - TRASH / STREET	0	0	0	4,102	4,427	4,500	4,427	0	4,400	0.00%	0	Reimbmt for city equipment / employees from Trash Taxi for Heavy Trash Day \$4,282) and Garbage Spillages (\$268.41); Damage to Streets, Etc.	A109	Z	
A110	3642	REIMBURMT - FUEL SPILLS	0	0	0	6,284	0	0	0	434,259	217,612	199.56%	0	Reimburse-Plantation Pipeline-Fuel Spill August 2014 (Fire) Reimburse-Colonial Pipeline - Fuel Spill Sept. 2016 \$221,467.83 (Fire) Reimburse-Colonial Pipeline - Explosion Oct. 2016 \$65,584.00 (Fire) Reimburse-Colonial Pipeline - Explosion Oct. 2016 \$43,047.96 (Police) Reimburse-Colonial Pipeline - Explosion Oct. 2016 OT \$104,159.02 (Police) Reimburse-Colonial Pipeline - Explosion Oct. 2016 OT \$ (Public Wks)	A110	O	

**INCOME/REVENUES**  
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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
REVENUES																
	ACCT		FY2012	FY2013	FY2014	FY2015	FY2016	FY2016	FY2016	FY2017	FY2017	FY17 ACTUAL	FY2018			
	NUMBER	ACCOUNT NAME	ACTUAL REVENUES	BUDGET APPROVED	AUG YTD REVENUES	AUG YTD REVENUES	BUDGET APPROVED	REVENUES AS % OF BUDGET	BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS						
A111	3643	REIMBURMT - 2013 CAP IMP	0	0	819,527	0	0	0	0	0	0	0.00%	0	Reimbursement from the 2013 Capital Improvement Fund - BOND REFI	A111	-
A112	3644	REIMBURMT - DEPT OF REV	0	7,157	0	0	0	0	0	0	0	0.00%	0	Reimbursement from the Department of Revenue - Sales Tax Conversion Exp.	A112	Z
A113	3645	REIMBURMT EDUCATION FD	0	0	0	0	0	0	0	0	0	0.00%	0	Reimbursement to General Fund from Education Fund;	A113	C
A114	3646	SCHOOL SECURITY SC/BOE	0	37,500	117,750	72,750	107,750	72,500	107,750	65,000	107,750	60.32%	107,750	Law enforcement support provided by Shelby Co. Commission \$42,750; Compact 2020 \$35,000 and Pelham Bd of Education \$30,000	A114	O
A115	3647	SUMMER CLASSICS - INT	0	13,764	89,362	98,922	91,701	98,250	83,241	102,436	103,709	98.77%	131,000	Int Income from Summer Classics Loan of \$3,275,000 (4% beginning 8/2017)	A115	M
A116	3648	CAP IMP FUND REIMBURMT	0	0	69,338	0	0	0	0	0	0	0.00%	0	Reimb from Cap Imp Fund: Amphitheater Bridge, Racquet Club and Civic Complex Projects - FY2014; Resolution 2014-04-07-02	A116	E
A117	3649	SAL REIMBUR - OT POLICE	4,451	3,135	17,294	7,806	0	0	0	0	0	0.00%	0	(P) Dept of Justice - 100% Reimbursement for OT from Jeff State CC Grant	A117	
A118	3650	SAL REIMBUR - POLICE/DISP	120,091	119,052	99,756	106,845	107,452	99,999	99,164	97,923	99,521	98.39%	75,110	(P) Reimbursement to Gen Fund from 911 for Police Dispatch	A118	
A119	3655	SAL REIMBUR - POLICE/BAIL	42,203	52,645	48,494	46,693	51,204	55,000	51,204	54,634	80,000	68.29%	90,000	(P) Reimbursement to Gen Fund from Muni Corrections for Bailiffs	A119	I
A120	3660	SAL REIMBUR - COURT/MAG.	263,502	307,551	305,065	331,817	345,930	324,230	319,395	335,011	348,431	96.15%	421,600	(C) Reimbursement to Gen Fund from Muni Corrections for Magistrates (Includes Salary, Benefits, Overtime and On Call)	A120	N
A121	3663	SAL REIMBUR - INDIGENT PUBLIC DEFENDER ATTY	0	0	0	21,186	42,372	42,372	38,841	36,834	42,372	86.93%	42,407	(C) Reimbursement to Gen Fund from Fair Trial Tax for Indigent Defense Atty	A121	C
A122	3665	SALARY REIMBUR - DEA	49,635	58,799	42,019	61,065	46,559	30,883	46,559	44,711	31,492	141.98%	31,819	(P) Reimbt to Police from DEA (New FY2011) - Paula Davis	A122	O
A123	3670	SAL REIMBUR - SC0 DRUG	69,638	5,357	0	46,875	0	0	0	0	0	0.00%	0	(P) Reimbursement to Police from Shelby Co. Drug Task Force (New FY2011)	A123	M
A124	3675	SAL REIMBUR - I.C.E.	8,131	5,094	0	0	0	0	0	0	0	0.00%	0	(P) 100% Reimbursement to Police from ICE/US Marshal OT for salaries.	A124	E
A125	3770	BID DOCUMENTS	0	0	0	300	0	0	0	0	0	0.00%	0	Bid Documents	A125	
A126	3776	IVAN REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0.00%	0	Reimbursements from Hurricane Ivan (Fire Dept)	A126	
A127	3778	KATRINA REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0.00%	0	Reimbursements from Hurricane Katrina (Fire Dept)	A127	I
A128	3785	BALLANTRAE TAP FEES	0	0	0	0	0	0	0	0	0	0.00%	0	Ballantrae tap fee reimbursement from Water Dept.	A128	N
A129	3786	GREY OAKS IMPACT FEE	0	0	0	0	12,000	0	12,000	44,000	40,000	110.00%	40,000	Grey Oaks Impact Fee (\$1,000 per Lot per written Development Agreement dated 2/15/2016 for Hwy 11 Fire Station - Capped at \$225,000)	A129	C
A130	3787	CDA - INTEREST	0	0	0	0	2,220	0	1,185	11,564	12,000	96.37%	12,000	Interest from Comm. Dev. Auth. Line of Credit of \$1,000,000.00	A130	O
A131	3788	STATE CRAFT FEE	0	0	0	0	0	0	0	25,535	0	0.00%	30,000	100% due to the State of Alabama (See GL 458401) Pass through account.	A131	M
A132	3789	RENT FROM COURT	0	0	0	0	0	0	0	0	0	0.00%	60,000	Rent from Court - Includes Utilities, Maintenance, Insurance (New FY2018)	A132	E
A133	3790	VACANT													A133	
A134	3791	LODGING TAX-PENALTY CDA	0	0	0	0	0	0	0	517	0	0.00%	1,000	Penalty and Interest on CDA's portion of Lodging Taxes	A134	I
A135	3792	REGISTRATION - WRESTLING	0	0	0	0	0	0	0	0	0	0.00%	0	(Pk) Registration Fees - Wrestling (New FY2018)	A135	N
A136	3793	VACANT													A136	C
A137	3794	VACANT													A137	O
A138	3795	VACANT													A138	M
																E

A

## INCOME/REVENUES

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Month Ending August 31, 2017

A

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
	REVENUES															
	ACCT		FY2012	FY2013	FY2014	FY2015	FY2016	FY2016	FY2016	FY2017	FY2017	FY17 ACTUAL	FY2018			
	NUMBER	ACCOUNT NAME	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	AUG YTD	AUG YTD	BUDGET	REVENUES AS	BUDGET	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
			REVENUES	REVENUES	REVENUES	REVENUES	REVENUES	APPROVED	REVENUES	REVENUES	APPROVED	% OF BUDGET	APPROVED			
A130	3796	VACANT													A130	I
A131	3797	VACANT													A131	N
A132	3798	VACANT													A132	C
A133	3799	VACANT													A133	O
A134	3800	VACANT													A134	M
A135	3801	VACANT													A135	E
A136	3802	VACANT													A136	
A137	3803	VACANT													A137	
A138	3804	VACANT													A138	
A139	3805	VACANT													A139	I
A140	3806	VACANT													A140	N
A141	3807	VACANT													A141	C
A142	3808	DONATION-FIRE ST. 3 CONST	0	0	0	0	0	0	0	20,000	0	0	0	Donation from Double Mtn. LLC for construction of Fire Station 3	A142	O
A143	3809	WORKERS COMP INS REFUND	0	0	0	0	0	0	0	18,980	0	0	0	Refund on overpayment for Municipal Workers Comp Insurance	A143	M
A144	3820	FLEX BENEFIT INCOME	399	119,804	117,524	130,651	120,329	125,000	120,329	109,696	120,000	91.41%	120,000	Flex Benefit Income (Estimated) - See Offset Expense 405001	A144	E
A145	3830	RECREATION CENTER	0	0	0	0	0	0	0	0	0	0.00%	30,000	Recreation Center - New FY2018	A145	
A146	3832	REG - BASEBALL / SOFTBALL	41,787	36,600	37,285	41,865	48,645	36,000	48,645	45,537	38,000	119.83%	43,000	(Pk) Registration Fees for Baseball and Softball	A146	
A147	3835	REGISTRATION - FOOTBALL	37,977	38,213	37,657	43,087	42,254	36,000	38,379	29,503	36,000	81.95%	30,000	(Pk) Registration Fees	A147	
A148	3836	PARK RENTAL	760	1,149	1,084	2,500	3,250	3,000	3,250	3,540	3,000	118.00%	4,000	(Pk) Park Rental Fee	A148	I
A149	3837	CONCESSIONS - FOOTBALL	5,170	4,931	5,305	7,143	6,988	5,500	4,237	2,764	6,000	46.07%	6,000	(Pk) Concession Revenue - Football	A149	N
A150	3839	CONCESSIONS - BASEBALL	17,116	13,291	14,975	16,325	30,921	16,000	30,735	28,367	24,000	118.20%	30,000	(Pk) Concession Revenue - Baseball	A150	C
A151	3840	BASKETBALL - CITY	20,710	18,768	18,507	23,298	24,230	23,500	24,230	20,750	24,000	86.46%	22,000	(Pk) Registration Fees and Officials Reimbursement from participating cities.	A151	O
A152	3925	RACING COMMISSION	0	0	0	0	0	0	0	0	0	0.00%	0	Percent of profits from the Birmingham Race Course	A152	M
A153	3960	DEBT SERVICE REFUND	0	0	40	0	7	0	7	80	0	0.00%	0	2004 Series FY2014; 2013-A FY2014; Series 2005 FY2016; 2006-A/B FY17	A153	E
A154	3964	FIRE TRAINING FEES	0	0	0	0	0	0	0	0	0	0.00%	0	Fee from Fire Training Classes (New FY09)	A154	
A155	3965	OVER & SHORT - COURT	0	0	0	18	0	0	0	0	0	0.00%	0	Over and Short - Municipal Court	A155	
A156	3971	DONATIONS / SPONSORSHIP	0	6,586	5,351	500	0	1,000	0	0	1,500	0.00%	5,000	Fireworks (Sponsors \$4,500, T-Shirt Sales \$500)	A156	I
A157	3972	GRANTS - POLICE (DOJ)	0	0	0	0	0	0	0	0	0	0.00%	0	New Vehicle Equipt FY2009 from Shelby County DA \$13,592; DOJ \$25,279	A157	N
A158	3973	PRIDE DAY GRANT	500	0	0	0	0	0	0	0	0	0.00%	0	See Pelhambration GL 3511	A158	C
A159	3974	INTERPRETER FEES	1,923	41	0	0	0	0	0	25	0	0.00%	0	No fees assessed beginning in FY2013.	A159	O
A160	3976	SENIOR CITIZENS GRANT	43,271	2,000	2,000	2,000	2,000	0	2,000	2,000	0	0.00%	2,000	Senior Citizens Grant - Shelby County	A160	M
																E

**INCOME/REVENUES**

Income Report FY 2017  
Month Ending August 31, 2017

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL REVENUES	FY2013 ACTUAL REVENUES	FY2014 ACTUAL REVENUES	FY2015 ACTUAL REVENUES	FY2016 ACTUAL REVENUES	FY2016 BUDGET APPROVED	FY2016 AUG YTD REVENUES	FY2017 AUG YTD REVENUES	FY2017 BUDGET APPROVED	FY17 ACTUAL REVENUES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS			
A161	3978	FLEX SPENDING - SURPLUS	0	0	0	0	0	0	0	0	0.00%	0	Flex Spending Acct Surplus Prior to FY08 - Transferred to Income	A161	-	
A162	3979	ALA POWER FOUNDATION	0	0	0	0	0	0	20,000	0	0.00%	0	Grant - Alabama Power Foundation for Library (2017)	A162	Z	
A163	3980	SALE OF ASSETS	0	2,547,633	35,000	84,606	576,264	520,000	576,264	411,892	4,027,838	10.23%	0	Sale of Surplus Property (Vehicles) as approved by the City Council: \$40,000. Police vehicles - insurance claims; Council Chamber Benches Sale of Surplus Property Real Property as approved by the City Council: SEE - RECAP: LINE X56  FY2016: Gravlee \$30,000; CSX \$450,000, Oaklyn Hills \$96,000 = \$576,000  FY2017: Swift Straw \$385,150.89; Summer Classics Outparcels \$1,200,000; City Center \$1,250,000; Valley Elementary School \$1,500,000  FY2018: Old Library to BOE \$1.3M + Renovations; Summer Classics Outparcels \$1.2M; City Center \$600K of \$1.25M	A163	C O M E
A163	3981	TORNADO REIMBURSEMENT	73,054	65,329	25,513	0	0	0	0	0	0.00%	0	April 27, 2011 - Tomado Expense Reimbursements	A163		
A165	3982	SALE OR PROP-RCP/HWY52	0	0	X	X	X	0	0	0	0.00%	0	Sale of Property - Racquet Club / Highway 52	A165	-	
A166	3983	CNTY SALARY REIMBURS	0	0	X	X	X	0	0	0	0.00%	0	Drug Task Force. See Police Salary Budget	A166	Z	
A167	3984	HOMELAND SEC GRANT-FIRE	0	0	X	X	X	0	0	0	0.00%	0	Homeland Security Grant - Fire Department	A167	C	
A168	3986	SURETY BOND FORFEITURE	0	0	X	X	X	0	0	0	0.00%	0	Surety Bond Forfeiture	A168	O	
A169	3990	ATHLETIC TOURN. GRANTS	3,000	0	0	0	0	0	0	0	0.00%	0	No Volleyball	A169	M	
A170	3994	WATER BD BOND PYMT	0	0	X	X	X	0	0	0	0.00%	0	Received from Water Department for 1993 Bond Payment prior to FY2009	A170	E	
A171	3996	WATER BLDG MAINT.	0	0	X	X	X	0	0	0	0.00%	0	Water Building Maintenance	A171		
A172		USE OF UNENCUMBERED FUND BALANCES	612,143	739,755	0	0	0	0	0	0	0.00%	0	Transfer from General Fund Res to cover operating loss (Prorated/Mo.)	A172		
A173		TOTAL REVENUE	28,882,620	33,629,176	39,188,882	38,114,030	40,431,875	37,609,554	37,745,233	39,369,313	43,403,647	90.71%	41,306,804	TOTAL REVENUE	A173	I
A174		TOTAL REVENUE LESS UNENCUMBERED FUND BALANCES	28,270,477	32,889,421	39,188,882	38,114,030	40,431,875	37,609,554	37,745,233	39,369,313	43,403,647	90.71%	41,306,804	TOTAL REVENUE LESS UNENCUMBERED FUND BALANCES	A174	Z C O M E  I N C O M E

**ADMINISTRATION / FINANCE**

Expense Report FY 2017  
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**B**

**B**

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
EXPENSES																
	ACCT		FY2012	FY2013	FY2014	FY2015	FY2016	FY2016	FY2016	FY2017	FY2017	FY17 ACTUAL	FY2018	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
	NUMBER	ACCOUNT NAME	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	AUG YTD	AUG YTD	BUDGET	EXPENSES AS	BUDGET			
			EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	APPROVED	EXPENSES	EXPENSES	APPROVED	% OF BUDGET	APPROVED			
B1	401001	SALARIES	635,901	615,300	719,669	643,623	663,170	664,904	611,148	619,421	807,079	76.75%	752,767	7 Full-time employees including Mayor + \$6,000 Car Allowance and City Council Salary. City Manager: Salary \$136,000+ \$6,000 Car Allowance	B1	F
														FY2018: Pay Plan Adj. 1.50% effective 4-1-2018 \$160,000/Salary & Benefits Vacation Buyback \$130,000 (Based on FY2017 Participation)		N
B2	401601	BANK EXPENSES	3,135	4,564	4,642	5,356	781	5,000	781	1,016	4,500	22.58%	1,500	Service Charges, Return Check Fees, Check and Deposit Slip Orders; Credit Card Annual Fees \$410;	B2	A
B3	402001	OFFICE SUPPLIES	7,435	6,296	12,100	10,408	8,287	12,000	8,010	12,447	10,000	124.47%	5,000	Paper, Pens, Pencils, Computer, Copies, Stationery; Flags; Envelopes, Business Lic Forms & Envelopes, Etc.; New Council Stationery; Bus. Cards	B3	C
B4	402501	MAINTENANCE SUPPLIES	674	757	775	825	516	1,500	516	1,281	1,000	128.10%	1,500	Cintas; Janitorial, Bathroom, Kitchen, Filters	B4	M
B5	403501	DISABILITY INSURANCE	0	28	0	0	0	0	0	0	NA	NA	NA	Disability Insurance	B5	F
B6	403801	INSURANCE - VISION	1,040	1,051	1,203	1,050	1,033	1,033	947	947	1,733	54.65%	1,057	9 Empl. @ \$10/Mo; (Includes Mayor and City Manager)	B6	I
B7	404101	INSURANCE - HEALTH	37,543	36,666	50,310	41,668	44,238	45,685	40,505	51,608	68,376	75.48%	63,888	11 Employees x \$484 x 12 Months (Includes Mayor, City Mgr, 3 City Council)	B7	N
B8	404201	INSURANCE - RETIREES	255,909	306,836	394,556	444,994	545,987	521,209	499,253	562,217	654,720	85.87%	635,880	(HR) 83 Retirees Health Insurance Paid by City per Ordinance 247-4	B8	A
B9	404301	INSURANCE - FAMILY	4,800	12,200	12,200	12,000	15,284	14,484	13,808	19,332	24,440	79.10%	20,376	6 Employees x \$283 x 12 Months. (Includes Mayor, City Mgr, 1 City Council)	B9	N
B10	404501	INSURANCE - LIFE	411	666	802	847	739	756	681	639	1,246	51.28%	756	9 Employees x \$7.00 x 12 Months (Includes Mayor and City Manager)	B10	C
B11	404601	INS-EMP ASSIST PRGM	322	313	351	378	348	319	322	292	525	55.62%	318	9 Employees x \$2.95 x 12 Months (Includes Mayor and City Manager)	B11	E
B12	404701	UNEMPLOYMENT COMP FD	14,049	30,574	63,753	17,928	0	30,000	0	0	30,000	0.00%	0	(HR) Unemployment Compensation - Alabama Industrial Relations Department 100% Paid by Adm. \$0 for FY2018 per Ty Story	B12	F
B13	404801	INS.-WORKMANS COMP	663	1,214	-1,160	226	811	225	811	739	733	100.82%	829	14 Employees @ \$4.12 x 12 (Includes Mayor and Council)	B13	I
B14	405001	ELECTION EXPENSE	10,703	7,975	0	0	11,811	12,855	11,310	6,931	7,600	91.20%	0	Election Materials, Travel and Poll Workers - Runoff in FY2017; UPS	B14	N
B15	405501	FLEX BENEFITS	0	0	0	0	0	0	0	110,424	0	0.00%	120,000	Flex Benefit Expense (Estimated) - See Offset Income 3820	B15	A
B16	408001	RETIREMENT	61,356	62,571	66,993	58,694	63,731	63,212	53,721	61,072	65,374	93.42%	144,233	8 Employees-State Retirement, Tier 1 Salary x 12.21% Tier 2 Salary x 9.61% Includes \$67,868 for One Time Retiree Bonus - See B109	B16	N
B17	409001	INSURANCE - LIABILITY	42,538	54,214	20,215	31,191	25,051	29,531	25,051	13,268	13,574	97.75%	14,254	Property Liability, Cyber Liability 100% City, Etc., Terrorism 100% City, Notary, EEOC and Lawsuit Deductibles;	B17	C
B18	410001	MAINTENANCE - VEHICLES	1,075	15	6	84	0	500	0	0	500	0.00%	0	Administration Vehicle Sole - January 2017	B18	F
B19	410501	INTEREST - DEBT SERVICE	0	0	132,514	1,551,060	1,814,907	1,535,166	1,654,045	2,231,414	1,923,513	116.01%	1,862,494	Interest Payments on Police Bldg & Capital Improvements - 2013 - B, C & D; and Warrant Series 2014 and 2015 (Schools); 2016	B19	
B20	411001	REPAIR & MAIN. - BLDG	20,968	9,325	21,536	21,631	32,596	30,667	31,350	41,532	43,050	96.47%	30,645	Building Maint. \$15,000; Janitorial \$45347, HVAC \$2,500, Generator \$1,025; Fuel for Generator \$1,000; Elevator Certificate/Inspection \$505; Flags \$175; Fire extinguisher \$85; Landscaping / Plantings \$1,000; Ext. Lighting \$5,000	B20	F
B21	411501	REPAIR & MAIN. - OTHER	10,858	1,591	194	5,454	1,137	2,500	1,137	615	2,500	24.60%	2,500	Kit.; Ice Maker; Sm Eqmpt/Typewriter \$1,000; Microwave Tower \$1,500; PA	B21	N
B22	411601	REPAIR & MAIN - VALLEY ELEM	0	0	0	0	0	0	0	18,006	0	0.00%	0	Repair, carpet cleaning and maintenance - Valley Elementary School	B22	A
B23	413001	DUES, SUBSCRIPTIONS, LIC	25,743	37,499	8,804	21,683	21,757	26,101	21,757	20,696	26,482	78.15%	30,111	Regional Planning Comm \$12,918; MDO \$3,000; Leadership Shelby Co: \$100; IIMC \$350; Shelby Co Clerks \$50, AL League of Mun. \$6,917; ICMA \$850; AMROA \$100; ACCMA \$350; PACA \$1,123; Economic Dev. Assn of Alabama (EDAA) \$250; ACAE \$75; Credit Card Annual Fee \$75; Bham News \$78; B2B Trade Partners \$300; Alabama Assn of Municipal Clerks and Administrators \$35; Intl Council of Shopping Centers \$100; ICMA/ICA \$1,500; Natl League of Women in Govt \$1,500; Engineering \$500	B23	N
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**ADMINISTRATION / FINANCE**

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EXPENSES																
	ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL EXPENSES	FY2013 ACTUAL EXPENSES	FY2014 ACTUAL EXPENSES	FY2015 ACTUAL EXPENSES	FY2016 ACTUAL EXPENSES	FY2016 BUDGET APPROVED	FY2016 AUG YTD EXPENSES	FY2017 AUG YTD EXPENSES	FY2017 BUDGET APPROVED	FY17 ACTUAL EXPENSES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
B24	414001	TRAINING AND TRAVEL	11,334	13,568	8,658	10,494	10,738	17,150	11,308	8,991	16,000	56.19%	15,000	Cert. Seminars, ALM; Mayor/Council Conventions and Training; PARCA \$75; City Clerk: 4 Conferences and 2 Institutes \$4,100; Finance Training \$1,400; (\$2,000 cash rewards credited to account - Dec. 2015); ICSC Conf \$1,000	B24	F
B25	415101	EMPLOYMENT TAXES - FICA	47,108	47,755	52,019	48,293	47,779	50,155	44,067	44,431	54,729	81.18%	57,823	7.65% of Payroll = Employee Taxes (Social Security and Medicare);	B25	N
B26	416001	DONATIONS	133,234	140,000	92,000	14,050	6,900	351,000	6,900	7,850	28,000	28.04%	22,900	Pelham High; Pelham Park Middle; Pelham Oaks & Ridge Elementary; Linda Nolen Learning; Pelham City Schools - \$5,000; Pelham Fire Explorer Post 2611 \$500; PHS Thespians \$3,000; Gone Fishin' Not Just Wishin \$3,000; Other Education Related Expenses to Be Determined By the City Council \$9,550; Comm of Hope \$1,000 (GWW); American Legion Post 555 (2 Boys / 2 Girls State) \$850	B26	A N C E
B27	416501	CITY MAGAZINE / NEWSLTR	68,842	27,688	37,865	35,156	33,628	44,456	28,728	9,709	44,456	21.84%	32,460	Newsletter \$5,410 / Month x 6 (?)	B27	E
B28	418001	FIXED ASSETS	242	0	388	66,313	388	0	364	179,968	0	0.00%	0	Fixed Asset Purchase / 320 Bearden Road \$179,457.34 on 5-3-2017	B28	
B29	418101	SMALL EQUIPMENT	0	0	0	0	0	0	0	0	0	0.00%	0	Small equipment purchases	B29	F
B30	419200	TOOLS AND EQUIPMENT	0	0	24	0	0	500	0	0	500	0.00%	500	Tools and Equipment, Ladder	B30	I
B31	419501	MAINT CONTRACTS	18,728	15,926	16,861	15,320	8,967	15,730	8,233	14,017	12,990	107.91%	15,726	Pest Control \$800; Fire Ext. \$360; AT&T Monthly: \$5,000; Odor Zone \$310; Hardcat \$3,210; Fire Alarm \$670; Elevator Maint / Inspection \$1,804; HVAC Service Contact \$2,736 (2017); Cintas Shredding \$336 (\$28 Monthly); Shredding \$500 (One Time)	B31	N A
B32	420001	PREEMPLOYMENT	40	0	0	0	0	0	0	6,901	0	0.00%	3,099	Preemployment Expenses; Moving/relocation expenses for city manager-2017	B32	N
B33	421001	EQUIP RENTAL/LEASE	6,300	6,617	9,417	5,378	6,600	9,000	5,784	6,038	9,000	67.09%	7,300	Copier \$3,200; Copier/Supplies \$2,000; Postage Machine Lease \$2,100	B33	C
B34	421501	SMALL EQUIPT / FURNITURE	0	5,229	1,141	1,370	150	1,250	150	392	1,000	39.20%	500	Small Equipment, Furniture and Chair Replacements; Printers, Fax	B34	E
B35	422001	MAINTENANCE-EQUIP	0	0	0	0	0	250	0	0	250	0.00%	250	Repairs: Equipment	B35	
B36	422601	COMPUTER HARDWARE	2,996	3,615	6,683	4,674	0	0	0	0	0	0.00%	0	Computer Hardware	B36	F
B37	422701	COMPUTER SOFTWARE	3,817	464	3,391	967	0	0	0	-580	0	0.00%	70	SmartDraw \$70	B37	I
B38	422801	COMPUTER MAINT AGRMTS	27,472	25,844	27,912	4,740	6,369	4,740	1,299	1,240	5,948	20.85%	14,368	Peachtree Acct Software Maint. \$1,868 (2 Yr); Civic Plus \$12,500	B38	N
B39	424001	UNIFORMS	0	0	0	0	0	X	0	0	0	0.00%	0	Clothing Allowance/Reimbursement:	B39	A N
B40	425001	SALES / USE / RENTAL TAX / PROP TAX / ZONING REFUNDS	322,531	295,070	492,822	440,422	513,414	457,000	474,594	522,382	685,000	76.26%	350,000	SAC Commercial Improvement District (Final 2Q C-2018) /Over Pyrnt/Errors; Overpayment of Ad Valorem Tax, Refund Sales, Use & Business Lic, Permits	B40	C
B41	427001	UTILITIES	501,730	417,790	408,565	432,113	438,315	424,000	400,849	409,630	418,251	97.94%	463,012	5% Increase: Telephone, Natural Gas, Electricity. \$368,000 for Street Lights; (Transfer \$100,000 from Motor Vehicle Tax to offset Street Light Expense); AT&T Monthly Club Account for all departments. Moving toward VoIP in FY17	B41	E
B42	427101	CELL PHONES / NEXTELS	5,889	3,827	1,614	1,097	894	1,200	825	783	1,200	65.25%	900	Cell Phone Expense;	B42	F
B43	428001	LEGAL, PROF & ENG.	212,564	364,694	231,031	240,854	285,392	278,282	284,467	199,383	245,250	81.30%	387,103	Auditing: \$110,000; Legal: \$81,500; Title Work; \$400; Strategic Planning \$20,000; Cable Franchise Issues \$600; Notary \$100; Appraisals; \$1,500; Wage Works Adm Fees \$3,600; MuniCode Update/Annual Fee \$1,500; Document Management \$2,400; Shelby Co Animal Services \$83 Each \$5,000; Stormwater Prgm & Fees \$145,503; Recording; Legal \$15,000 - Eng GASB 45 Update \$5,000 (Bi-Annual) FY2017 - Next FY2019	B43	N A N
B44	428101	LEGAL DOC RECORDING	116	228	696	611	622	500	622	474	500	94.80%	500	Vehicle Title Applications; Deeds and Annexation Recordings by City Clerk;	B44	C
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	EXPENSES															
	ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL EXPENSES	FY2013 ACTUAL EXPENSES	FY2014 ACTUAL EXPENSES	FY2015 ACTUAL EXPENSES	FY2016 ACTUAL EXPENSES	FY2016 BUDGET APPROVED	FY2016 AUG YTD EXPENSES	FY2017 AUG YTD EXPENSES	FY2017 BUDGET APPROVED	FY17 ACTUAL EXPENSES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
B45	428301	LAWSUIT SETTLEMENT-	0	68,296	202,295	326,000	35,475	35,475	35,475	0	0	0.00%	NA	Collins vs. City of Pelham Lawsuit Settlement (FY2013) Camp vs. City of Pelham - Firefighter Lawsuit Settlement (FY2014) - FLSA \$170,000.00; Holiday Pay \$32,295 (Council Authorized); Sick and Vacation \$326,000 (Council Authorized) - FY2015 Retiree Sick Leave \$35,475.28 (Council Authorized) - FY2016	B45	F I N A N C E
B46	428501	REVENUE AUDITOR	13,230	24,805	39,812	24,846	21,775	40,000	19,760	54,665	35,000	156.19%	60,000	(R) Contract Services with RiverTree Systems, Inc.	B46	A
B47	428601	PROPERTY TAXES PAID	34,697	0	11,391	2,281	4,103	4,103	4,103	0	0	0.00%	2,400	320 Bearden Road; Fire Station 3: Property Tax Due 10/1/2017	B47	N
B48	429001	ADVERTISING - LEGAL	0	5,663	3,371	0	0	0	0	0	0	0.00%	0	Advertising of Rezoning APPROVEDs in Shelby County Reporter; Legislative Bills	B48	C
B49	430001	ADVERTISING - PROMOTIONS	20,464	51,655	8,309	21,645	17,310	15,000	16,114	11,303	15,000	75.35%	56,365	Advertising \$11,500; Network Solutions \$940; Domain Name \$225; CivicPlus \$12,500 - Website Hosting (New); Pelham HS Football Radio \$1,000; Marketing \$30,000; \$550/Complex Logo-Mayor	B49	E
B50	430101	CONTRACT SERVICES	56,390	21,390	21,890	19,390	20,390	29,890	20,190	31,190	41,890	74.46%	63,929	Chamber Membership \$5,000; Pelham Pioneers \$2,400; Clas Tran \$5,029; SafeHouse \$5,000; Cahaba Elks Lodge \$1,000 Flag Day; Exceptional Foundation \$2,500; South City Theater \$ 1,500; Alabama Youth Ballet \$1,500; \$35,000; Strategic/Comp Plan; Compact2020 \$5,000 - Year 3 of 4; Total \$20,000 - Final Payment FY2020  Chamber: \$12,000 In-Kind Services for Use of the Pelham Civic Complex	B50	F I N A N C E
B51	430401	PUBLIC EVENTS - MISC	0	0	0	0	0	0	0	13,118	19,500	67.27%	22,000	Pelham Business Council \$1,500; Fireworks Show \$14,500 (Show \$12,000 + \$1,000 Advertising, Banners \$1,000, Music \$500); Jazz Festival \$2,500; Fire Muster \$2,000; Worship in the Park \$1,500 (Equipment Rental \$1,100, Advertising \$400);	B51	A N C E
B52	430501	PUBLIC RELATIONS	13,185	22,184	56,087	37,679	35,518	50,900	35,368	8,765	7,300	120.07%	65,924	Chamber Events \$2,000; Youth Government Day \$800; Ala Hockey \$200; Weather Radios (5) \$125; Beautification Bd \$62,549 (Photos \$3,600, Awards \$100, Signage \$58,649, Misc \$200); American Legion Luncheon \$250	B52	
B53	430601	PELHAM PALOOZA	0	16,858	42,921	69,048	66,341	62,400	66,341	72,663	73,550	98.79%	31,800	Marketing \$15,000; Children's Area \$5,500; Signage \$800; Concert \$10,000; VIP \$500  Revenue (Estimated): Sponsors \$8,000	B53	F I N A N C E
B54	430701	CHRISTMAS EVENTS	0	0	0	0	0	0	0	13,852	29,600	46.80%	29,600	Christmas Open House \$9,600 (Ornaments \$3,300; Refreshments \$2,000; Poinsettias \$200; Tree Decorator \$1,000; Appetizers \$1,500; DJ \$500; Bows/ Wreaths \$800; (4 Large Bows & 18 Wreath Bows); Santa \$300; Christmas Snowflakes: \$20,000 (Repairs; Bucket Truck; Wreaths \$500; Alabama Power Christmas Lights, Electrical Repairs);	B54	A N C E
B55	431001	GASOLINE AND OIL	182	5	0	0	0	250	0	0	250	0.00%	1,600	Administration Carpool Vehicle (Sold January 2017); City Engineer	B55	E
B56	431101	PRINCIPAL - DEBT SERVICE	712,286	1,251,506	88,826	683,376	694,865	694,831	639,619	2,615,233	1,863,442	140.34%	2,021,406	Prin. Payments on Police Bldg & Capital Improvements - 2013 - B, C & D; and Warrant Series 2014 and 2015 (Schools); 2016	B56	
B57	431201	DEBT SERV-SUMMER CLASS	0	255	35,500	0	33,250	33,000	30,504	27,887	33,000	84.51%	36,208	Debt Service - Shelby Co & SCEIDA Loans (Summer Classics) @ 4.00%	B57	
B58	432501	TORNADO ASSISTANCE 2011	0	0	0	NA	0	0	0	0	NA	NA	NA	Tornado assistance expenses - April 27, 2011	B58	
B59	440501	EDUCATION FUNDS PYMT	0	0	4,234,568	3,369,462	3,080,037	2,933,860	2,806,785	1,227,138	1,889,139	64.96%	2,121,194	Trans to PBOE. (25% of Sales & Use Tax-Monthly) \$5.1 Million - Estimate Add Use Tax Estimate \$216,000 - Pymt is less rebates and debt service. Sales taxes on automobile sales are not applicable. Refunds: (\$350,000), debt service (\$2,844,806: Principal and Interest) based on current projections. School donations moved to B24	B59	
B60	440601	COMM DEV AUTH FUNDING	0	0	0	0	0	175,000	125,000	250,000	219,889	113.69%	360,000	CDA Funding (See A44) \$30,000 x 12 = \$360,000	B60	

**ADMINISTRATION / FINANCE**

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	EXPENSES															
			FY2012	FY2013	FY2014	FY2015	FY2016	FY2016	FY2016	FY2017	FY2017	FY17 ACTUAL	FY2018			
	ACCT		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	AUG YTD	AUG YTD	BUDGET	EXPENSES AS	BUDGET	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
	NUMBER	ACCOUNT NAME	EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	APPROVED	EXPENSES	EXPENSES	APPROVED	% OF BUDGET	APPROVED			
B61	443501	EMERGENCY OP CENTER	0	0	0	0	0	0	0	0	0	0.00%	NA	Emergency Operations Center - Police/Court Building	B61	F
B62	455201	ATHLETIC TOURN / EVENTS	51,100	4,925	4,802	4,560	9,191	9,000	9,191	8,000	9,200	86.96%	9,200	Xterra \$5,000 May 2017 (Lodging Only); Alabama High School Bowling Tournament \$4,200 January 2017 (X - 2017 Participants 700 x 2 = 1,400)	B62	I
B63	458001	BELLE VISTA MHP - EMPLOY	0	0	33,000	0	11,000	8,250	11,000	0	NA	0.00%	NA	Belle Vista Mobile Home Park - On-Site Manager - Oct - Dec 2015	B63	N
B64	458101	BELLE VISTA MHP-SUPPLIES	0	0	0	0	0	0	0	0	NA	0.00%	NA	Office Supplies - Belle Vista MHP closed January 2016.	B64	A
B65	458201	BELLE VISTA MPH - UTILITIES	0	0	195,883	0	19,472	30,000	19,472	0	NA	0.00%	NA	Belle Vista MHP Utilities - Water \$47,667; ALAGASCO \$ 4,125, Alabama Power \$2,750; Sewer \$117,333; Garbage \$16,958; Actual FY2012 \$204,163; FY2013 \$181,160; FY2014 \$195,883; FY2015 \$159,497	B65	N
B66	458301	BELLE VISTA MPH - MAINT.	0	0	3,253	0	3,554	1,000	3,554	0	NA	0.00%	NA	Belle Vista Mobile Home Park - Maintenance / Sewer / Electrical / Laundry / Tree Remove \$2,944, Actual FY12 \$9,098; FY13 6,326; FY2014 \$3,253;	B66	C
B67	458401	STATE CRAFT FEE	0	0	0	0	0	0	0	23,998	0	0.00%	30,000	Paid to State of AL for Craft Training Fees (See GL 3788) Pass through acct.	B67	E
B68	470001	POSTAGE	6,613	9,216	15,542	16,519	18,844	20,000	18,844	17,655	20,000	88.28%	7,000	1419 Box Rent \$199, Bulk Mail Permit, Postage; Supplies;	B68	F
B69	475501	WINTER STORM 2014	0	0	9,926	0	0	0	0	0	0	0.00%	NA	Expenses related to Winter Storm 2014 (Jan. 28-30, 2014), Towing, Meals	B69	I
B70	485101	TRANSFER TO COMPLEX	810,000	1,075,000	1,397,922	1,850,000	1,375,000	1,149,104	1,125,000	2,000,000	1,167,056	171.37%	5,026,134	Transfer to Pelham Civic Complex to cover shortages	B70	N
B71	485201	TRANSFER TO RACQUET	485,000	485,000	465,000	615,000	475,000	555,877	475,000	675,000	572,766	117.85%	547,157	Transfer to Pelham Racquet Club to cover shortages	B71	A
B72	485301	TRANSFER TO GOLF	495,000	825,000	1,100,000	1,025,000	950,000	904,562	850,000	775,000	786,774	98.50%	671,576	Transfer to Ballantrae Golf Club to cover shortages	B72	N
B73		<b>TOTAL EXPENSES</b>	<b>5,196,213</b>	<b>6,419,728</b>	<b>10,870,848</b>	<b>12,253,758</b>	<b>11,483,465</b>	<b>11,405,362</b>	<b>10,554,663</b>	<b>13,010,973</b>	<b>11,993,375</b>	<b>108.48%</b>	<b>16,223,112</b>	<b>TOTAL EXPENSES</b>	<b>B73</b>	<b>E</b>

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CAPITAL IMPROVEMENTS AND CONSTRUCTION PROJECTS																
ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL EXPENSES	FY2013 ACTUAL EXPENSES	FY2014 ACTUAL EXPENSES	FY2015 ACTUAL EXPENSES	FY2016 ACTUAL EXPENSES	FY2016 BUDGET APPROVED	FY2016 AUG YTD EXPENSES	FY2017 AUG YTD EXPENSES	FY2017 BUDGET APPROVED	FY17 ACTUAL EXPENSES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS			
B74	500201	SIRENS - CAPITAL EXP	0	0	0	0	0	0	0	0	0.00%	NA	Police Budget	B74	F	
B75	500401	MOORE-HANDLEY RE PURC	0	2,875,905	0	0	0	0	0	0	0.00%	NA	Moore-Handley Real Estate Purchase (July 2013)	B75	I	
B76	500701	CITY HALL RENOVATIONS	0	0	17,500	0	0	0	128,619	121,296	106.04%	35,000	Flooring/Paint; Window Treatments - See B113	B76	N	
B77	501101	AMPHITHEATER BRIDGE	0	0	5,000	0	0	0	0	0	0.00%	NA	Bridge Re-Decking and Renovations (Transfer from Cap. Imp. Fund to 3648)	B77	A	
B78	501201	SUMMER CLASSICS LOAN	0	0	400,000	0	0	0	0	0	0.00%	NA	Loan to Summer Classics July 30, 2013	B78	N	
B79	501501	2013 BOND REFINANCING	0	0	1,105,932	0	0	0	0	0	0.00%	NA	Capital Improvement Projects - Funded through 2013 bond refinancing.	B79	C	
B80	501601	TELEPHONE UPGRADES	0	0	0	0	35,000	0	0	35,000	0.00%	65,000	VoIP Onetime Expense - (Yearly Savings \$50,426) See B110	B80	E	
B81	502101	I65/HWY 52 N/B RAMP IMPS	0	0	0	6,979	20,570	0	20,570	0	0.00%	NA	I-65 / Highway 52 Interchange Improvements CE&I Only - RES. 2014-06-02-02;	B81	F	
B82	502501	OAK MTN STATE PARK PROJ	0	0	0	0	35,000	0	0	0	0.00%	106,458	Oak Mtn. State Park Road and Findlay Drive Improvements - Agrmt 1/16/2015. Includes: Road resurfacing, bike and pedestrian lanes. Budget \$106,458 in FY2018 per Chad Scroggins e-mail dated 10/11/2016.	B82	N	
B83	502601	TRAILS / GREENWAY PROJ	0	0	0	0	336,000	0	46,823	133,896	34.97%	242,000	Preliminary Engineering & Design Trails and Greenway Project. TAP \$93,896; CMAQ \$40,000	B83	N	
B84	502701	HWY 261 IMPROVEMENTS	0	0	0	0	260,000	0	0	260,000	0.00%	0	Highway 261 Widening and R.O.W. Acquisition (FY2017) - See B111	B84	C	
B85	502801	POLICE ADM BUILDING CX	0	0	0	0	0	0	0	0	0.00%	NA	Police Adm. Building Construction 2005-2007	B85	E	
B86	502921	SPECIAL PROJECTS	0	0	0	0	0	0	0	500,000	0.00%	3,250,000	Economic Development Land Purchase - See B114	B86		
B87	503201	RECREATION CENTER	0	0	0	0	208,964	1,750,000	208,964	4,665,843	73.73%	1,117,972	Recreation Center - Remaining Construction \$962,972; Furniture \$5,000; Gym Equipment \$150,000 (ESTIMATED 9/18/2017) GMC = Not Included	B87	F	
B88	503301	HWY 105 DRAINAGE PROJ	0	0	0	0	0	0	0	0	0.00%	NA	Highway 105 (Bearden Road) Drainage Project	B88	N	
B89	503401	HWY 31 / 33 CONNECTOR RD	0	0	0	0	1,000,000	0	0	500,000	0.00%	1,000,000	New School Related Road Project(s) - Est \$3.5M New Road Project-See B109	B89	A	
B90	503501	LIBRARY	0	0	0	0	0	0	1,361,064	2,566,667	53.03%	2,865,427	Remaining Construction Costs \$2,545,972; Furniture & Shelving \$240,000; GMC \$70,000; Access Doors/Security \$9,455 (ESTIMATED - 9/14/2017)	B90	N	
B91	503601	FIRE DEPT - ENGINE (NEW)	0	0	802,027	0	0	0	0	0	0.00%	NA	FY2014 - Engine 91 Replacement and Bid Equipment	B91	C	
B92	503701	CITY PARK IMPROVEMENTS	0	0	0	0	100,000	0	14,840	260,000	5.71%	100,000	New City Park Playground - See B108	B92	E	
B93	503801	ROAD IMPROVEMENTS	0	0	0	0	0	0	446,221	825,000	54.09%	1,120,000	Road Improvements: Court Way at Pelham Park Blvd & Light at Hwy 31 and Pelham Park Blvd Intersection; Old Ashville Road & Village Place - See B112	B93		
B94	503901	FIRE DEPART CAP IMPS	0	0	0	0	0	0	0	0	0.00%	NA		B94	F	
B95	504001	HIGHWAY 52 EAST IMPRMTS	0	0	0	0	0	0	0	0	0.00%	NA	Additional Lanes - I-65 to Highway 31 (Highway 52) FY2016	B95	I	
B96	504101	PUB WKS CAP IMPRMTS	0	0	273,370	0	0	0	0	0	0.00%	NA	Public Works Capital Improvements (Paving FY2014 \$ 845,766)	B96	N	
B97	504201	LEE STREET TURN LANE	0	0	0	0	0	0	0	0	0.00%	NA	Highway 52 / Lee Street Turn Lane Construction Project (FY2014)	B97	A	
B98	505101	GRANT - HWY 119 SIDEWALK	0	0	0	0	0	0	0	0	0.00%	NA	PROJECT NO. STPBH-0119 (503) 80/20 MATCH 4/20/09; Reimbursement	B98	N	
B99	505201	GRANT-CITY PARK SIDEWALK	0	0	0	0	0	0	0	0	0.00%	NA	City Park Sidewalk Project - 100% Federal Grant, Project STMMA-TE09(974); Landscaping Project STPTE-TE1(901) 75%/25% Match - DECLINED by Council Resolution 2013-04-29-08; Resolution 2013-05-06-01 Fac. Maint.	B99	C	

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**B**

**B**

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
CAPITAL IMPROVEMENTS AND CONSTRUCTION PROJECTS																
	ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL EXPENSES	FY2013 ACTUAL EXPENSES	FY2014 ACTUAL EXPENSES	FY2015 ACTUAL EXPENSES	FY2016 ACTUAL EXPENSES	FY2016 BUDGET APPROVED	FY2016 AUG YTD EXPENSES	FY2017 AUG YTD EXPENSES	FY2017 BUDGET APPROVED	FY17 ACTUAL EXPENSES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
B100	505301	GRANT-HWY 31/52 WIDENING	199,926	13,857	-6,268	0	-46,279	0	-46,279	0	0	0.00%	NA	Expenses - Reimbursements = Net Zero - Project STPBH-7012(602) 100% Reimbursement	B100	F
B101	505401	BEARDEN RD SIDEWALK	46,536	50,317	0	0	535,252	505,015	530,271	3,151	0	0.00%	0	RES 2012-02-06-04; Budget Amendment RES 2016-07-05-06. (FY2018 \$0.00 Expenses per Jesse Jowers 6/22/2017). Completion 11/2017	B101	I
B102	505501	HWY 261 DRAINAGE PROJ	0	-44,869	9,606	4,700	-182	231,556	11,063	267,567	305,735	87.52%	21,250	FEMA / Highway 261 Drainage Project - (HMGP 1797-0006); Legal Expenses. (FY2018 Expenses per Jesse Jowers 6/22/2017) (AKA: Dodd Branch)	B102	A
B103	505601	SUMMER CLASSICS TURNLANE	0	0	0	0	159,401	165,000	159,401	0	0	0.00%	NA	Summer Classics Turn Lane and Entrance Project. 50 / 50 Split. Construction \$150,000; CE&I \$15,000	B103	N
B104	505701	HIGHWAY 31 TOPICS	0	1	1,200	0	0	0	0	0	0	0.00%	NA	Highway 31 Topics Project (ALDOT).	B104	C
B105		TOTAL CONST. PROJECTS	246,462	2,895,211	2,608,367	11,679	877,726	4,417,571	883,990	6,934,128	11,835,594	58.59%	9,923,107	TOTAL CONST. PROJECTS	B105	E
B106		TOTAL ADM. EXPENSES INCLUDES CAPITAL IMP	5,442,675	9,314,939	13,479,215	12,265,437	12,361,191	15,822,933	11,438,653	19,945,101	23,828,969	83.70%	26,146,219	TOTAL ADMINISTRATIVE OPERATING EXPENSES INCLUDES CAPITAL IMPROVEMENTS	B106	F
<b>ADMINISTRATIVE / FINANCE - FY2018</b>																
<b>CAPITAL EXPENDITURES AND OTHER APPROVEDS - FY2018</b>													<b>EXPENSE</b>	<b>FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS</b>		
B107	FY2015	Oak Mtn. State Park Road and Findlay Drive Improvements											0	Oak Mtn. State Park Road and Findlay Drive Improvements - Agmt 1/16/2015. Includes: Road resurfacing, bike and pedestrian lanes. Included in B80 Budget \$108,458 in FY2018 per Chad Scroggins e-mail dated 10/11/2016.	B107	N
B108	FY2016	Phase 1 of Greenway Project											242,000	Phase 1 of Greenway Project. See B81; Net \$1.2M Cost/\$968K Reimburse.	B108	C
B109	FY2018	Retiree Lump Sum Payment											67,868	Retirees - See B16	B109	E
B110	FY2018	City Park Improvements											100,000	New City Park Playground - See B90	B110	
B111	FY2016	New School Related Road											1,000,000	New School Related Road Project(s) - Est \$4M New Road Project - See B87	B111	F
B112	FY2016	VoIP Telephone System											65,000	VoIP Onetime Expense - See B78 (Yearly Savings \$50,426)	B112	I
B113	FY2016	Highway 261 ROW Acquisition											0	Highway 261 ROW Acquisition - See B82	B113	N
B114	FY2017	Road Improvements Court Way at Pelham Park Blvd											0	Road Improvements Court Way at Pelham Park Blvd & Light at Hwy 31 and Pelham Park Blvd Intersection - See B91	B114	A
B115	FY2017	City Hall											35,000	City Hall Renovations (Phase 3) - See B74	B115	C
B116													3,250,000	Economic Development Land Purchase	B116	E
B117	FY2017														B117	F
B118		<b>CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018</b>											4,759,868	<b>CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018</b>	B118	I
<b>5-YEAR OPERATING AND CAPTIAL PLANNING FORECAST</b>																
<b>FINANCE</b>																
														<b>DESCRIPTIONS / JUSTIFICATIONS / COMMENTS</b>		
					FY2019	FY2020	FY2021	FY2022	FY2023							
B119		NONE			0	0	0	0	0	0	0	0	0	Telephone Upgrades to VoIP	B119	C
B120		<b>5-YEAR OPERATING AND CAPTIAL PLANNING FORECAST</b>			0	0	0	0	0	0	0	0	0	<b>5-YEAR OPERATING AND CAPTIAL PLANNING FORECAST</b>	B120	E

**LIBRARY**  
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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
EXPENSES																
ACCT			FY2012	FY2013	FY2014	FY2015	FY2016	FY2016	FY2016	FY2017	FY2017	FY17 ACTUAL	FY2018	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
NUMBER	ACCOUNT NAME		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	AUG YTD	AUG YTD	BUDGET	EXPENSES AS	BUDGET			
			EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	APPROVED	EXPENSES	EXPENSES	APPROVED	% OF BUDGET	APPROVED			
C1	401002	SALARIES	657,522	656,419	668,202	682,031	688,803	727,782	639,942	608,680	668,516	91.05%	687,659	12 full-time Employees - Includes Library, Sr.Citizens Center and Parttime;	C1	L
C2	402002	OFFICE SUPPLIES	6,263	6,532	6,093	6,290	6,266	6,300	6,208	5,910	6,500	90.92%	6,500	Includes Sr. Citizens Ctr. Library and Sr. Citizens Ctr Copies; Bank Charges	C2	I
C3	402502	MAINTENANCE SUPPLIES	1,325	1,772	1,375	1,828	1,866	2,000	1,546	1,994	2,000	99.70%	2,000	Includes Sr. Citizens Center, Bathroom, Kitchen; Medical Supplies	C3	B
C4	403802	INSURANCE - VISION	1,292	1,354	1,250	1,246	1,151	1,250	1,059	1,116	1,274	87.60%	1,346	4 Employees x \$8.06 x 12 Months; 8 Employees x \$10 x 12 Mths (New Empl)	C4	R
C5	404102	INSURANCE - HEALTH	54,270	54,004	56,592	55,438	57,718	60,913	52,714	56,880	63,936	88.96%	69,696	12 Employees x \$484 x 12 months. (New Employee Request)	C5	A
C6	404302	INSURANCE - FAMILY	13,255	12,800	14,400	14,200	16,391	16,470	14,915	21,569	21,840	98.76%	27,168	8 Employees x \$283 x 12 Months. (New Employee Request)	C6	R
C7	404502	INSURANCE - LIFE	896	964	896	1,021	927	1,008	847	885	1,008	87.80%	1,008	12 Employees x \$7.00 x 12 Months (New Employee Request)	C7	Y
C8	404602	INS-EMP ASSIST PRGM	428	457	389	422	413	424	378	389	425	91.53%	425	12 Employees x \$2.95 x 12 Months (New Employee Request)	C8	
C9	404802	INS - WORKMANS COMP	10,393	10,904	2,679	6,172	7,660	5,078	7,660	7,161	4,871	147.01%	9,062	12 Full Time Employees 10 Parttime Employees (New Employee Request)	C9	
C10	405002	LEGISLATIVE GRANT	0	0	X	X	X	X	X	X	X	X	X	Legislative Grant	C10	L
C11	408002	RETIREMENT	72,142	67,780	70,047	71,217	71,555	77,748	60,909	65,880	73,195	90.01%	76,417	State Retirement. Salary x 12.21% Tier 1, 9.61% Tier 2 (New Empl Request)	C11	I
C12	409002	INSURANCE - LIABILITY	9,984	11,046	11,681	12,218	12,574	12,511	12,574	10,180	10,180	100.00%	11,704	Liability Insurance reflecting increase to cover new, larger building	C12	B
C13	410002	REPAIR & MAINT - VEHICLES	95	663	155	189	551	1,000	488	346	700	49.43%	700	Library - 1 Van, 2 Buses	C13	R
C14	411002	REPAIR & MAINT - BUILDING	18,726	32,265	23,505	4,942	16,457	28,475	14,599	20,356	17,000	119.74%	20,000	Janitorial: Library 6 months at \$700 and 6 months at \$1,150 + Sr Ctr \$550 = \$17,500; AC Filters, Bulbs; Building Repairs;	C14	A
C15	411502	REPAIR & MAINT. - OTHER	1,784	714	0	0	0	0	0	0	0	0.00%	X	Repair and Maintenance - Other	C15	Y
C16	413002	DUES & SUBSCRIPTIONS	2,436	2,229	5,755	8,472	4,734	8,000	2,936	1,971	8,000	24.64%	2,000	Includes magazine subscriptions for Senior Citizens Center, Credit Card Annual Fee \$15; Zinio eMagazine subscription \$1,500.	C16	
C17	414002	TRAINING AND TRAVEL	19	1,806	2,823	3,189	1,663	2,700	1,663	2,728	2,700	101.04%	200	State/Natl Conference Travel; In-Service/Staff Training; HR Training; Travel Reimbursements	C17	
C18	415102	EMPLOYMENT TAXES - FICA	48,310	48,137	48,654	49,632	50,450	54,807	46,894	43,955	51,142	85.95%	52,606	Social Security and Medicare - 7.65% of salaries.	C18	
C19	418002	FIXED ASSETS	0	0	0	196,531	0	0	0	0	0	0.00%	x	Fixed Assets	C19	L
C20	419502	MAINTENANCE CONTRACTS	16,111	14,420	13,391	11,670	11,848	17,000	11,733	11,609	17,000	68.29%	14,000	Elevator \$1,500, County Auto System \$9,150, Pests \$340; HVAC \$2,148 (2017)	C20	I
C21	421002	EQUIPMENT RENTAL/LEASE	6,040	6,580	6,580	6,297	5,850	6,700	5,327	5,499	6,700	82.07%	4,700	Library and Sr. Citizens copier rental. Contract is up in March Lease will change to Sharp for a yearly saving of approximately \$2,600	C21	B
C22	421502	SMALL EQUIPT / FURNITURE	0	90	122	1,128	813	1,000	687	0	500	0.00%	0	Small equipment and furniture	C22	A
C23	422602	COMPUTER HARDWARE	4,040	861	76	0	0	0	0	5,067	7,000	72.39%	13,000	2 new switches for the new library to accommodate expanded network and IP camera system LSTA Grant requested for FY2018 to replace all public computers	C23	R
C24	422702	COMPUTER SOFTWARE	2,286	270	1,696	0	0	0	0	0	0	0.00%	0	Moved to IT Department FY2015	C24	Y
C25	422802	COMPUTER MAINT AGRMTS	1,778	1,871	1,849	0	0	0	0	0	0	0.00%	0	Moved to IT Department FY2015	C25	
C26	427002	UTILITIES	36,436	32,722	38,420	38,869	37,419	40,000	33,927	35,522	40,500	87.71%	45,000	Utilities for the Library & Senior Citizen Center including Telecommunications; \$3,500 for yearly data plans for 10 Wifi Hotspots; Reflects increase for second half of the year in the new, larger building	C26	
C27	428002	LEGAL & PROFESSIONAL	0	0	0	100	15,000	30,125	0	0	130	0.00%	130	Notary Renewals	C27	

**LIBRARY**  
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EXPENSES																
ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL EXPENSES	FY2013 ACTUAL EXPENSES	FY2014 ACTUAL EXPENSES	FY2015 ACTUAL EXPENSES	FY2016 ACTUAL EXPENSES	FY2016 BUDGET APPROVED	FY2016 AUG YTD EXPENSES	FY2017 AUG YTD EXPENSES	FY2017 BUDGET APPROVED	FY17 ACTUAL EXPENSES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS			
C28	430002	LIBRARY PRGMS - ADVERTIS	11,855	10,807	11,929	12,993	15,565	23,800	13,611	18,809	20,000	94.05%	15,000	Includes 5 Wkly Story Hour Programs; Summer Reading; Teen & Adult Prog.; Expand Teen and Kid's robotics programs	C28	L
C29	431002	GASOLINE AND OIL	691	597	917	547	761	1,000	701	679	750	90.53%	750	Library Fleet: Senior Buses, Book Van	C29	I
C30	455902	WELLS FARGO GRANT	0	0	0	0	0	0	0	0	0	0.00%	0	Wells Fargo Grant - See GL 3024	C30	B
C31	454002	BOOKS & MATERIAL	24,499	26,995	34,973	46,956	46,347	46,000	46,072	51,383	53,000	96.95%	46,000	Book / Video / DVD / E-Books / Electronic Resources and Purchases; Increase amount of Ebooks and digital offerings; 5% increase	C31	R
C32	455002	CONSTRUCTION	0	0	0	0	11,449	75,000	8,063	0	0	0.00%	0	Construction - Additions / Renovations to Senior Center. (COMPLETED)	C32	R
C33	455602	SENIOR CITIZEN PRGM	80,376	38,593	39,567	37,085	39,887	38,000	36,522	28,544	43,000	66.38%	43,000	15 weekly programs and monthly dances; Meals; Catered Lunches; Requesting level funding	C33	Y
C34	504502	GRANT - WALMART	0	500	1,002	0	0	0	0	0	0	0.00%	0	FY2013 (Received \$500 Grant from Wal*Mart)	C34	
C35	504602	GRANT - LSTA	12,518	503	25,000	25,026	7,500	0	7,500	0	0	0.00%	3,750	Match for LSTA Grant: 25% match for requested \$24,000 to replace all public computers	C35	L
C36	504702	GRANT-SR CTR SHELBY CO	1,973	2,002	2,068	2,000	2,000	0	2,000	1,892	0	0.00%	0	Senior Citizen Center Grant - Shelby County Commission	C36	I
C37	504802	GRANT - YEAR END (STATE)	0	0	0	0	0	0	0	0	0	0.00%	0	State of Alabama Year End 2009 Grant	C37	B
C38		TOTAL EXPENSES	1,097,544	1,046,657	1,092,086	1,297,709	1,133,618	1,285,091	1,031,475	1,009,004	1,121,867	89.94%	1,153,821	TOTAL EXPENSES	C38	R
<b>LIBRARY BOARD EXPENSE REQUESTS: FY2018</b>																
													<b>FUND</b>	<b>EXPENSE</b>	<b>FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS</b>	
C39		Travel and Conferences											LIBRARY BOARD	0	Director and 1 Staff will attend State Conference and National Conferences	
C40		Book and Materials											LIBRARY BOARD	0	Books, DVDs and E-Books	
C41		Grant Matches											LIBRARY BOARD	0	Grant Matches	
C42		Library Programs											LIBRARY BOARD	0	Programs with local schools.	
C43		Capital Building Fund											LIBRARY BOARD	80,000	Capital Improvements Grant Matches \$200K combined from Board & Guild for Furnishings? Apply \$30K from materials & raise more for upgraded furnishings	
C44		TOTAL LIBRARY BOARD EXPENSE REQUESTS: FY2018											LIBRARY BOARD	80,000	FUNDED TOTAL LIBRARY BOARD EXPENSE REQUESTS: FY2018	
C45		LIBRARY BOARD ACCOUNT BALANCE AS OF AUGUST 31, 2017											\$106,200.63		LIBRARY BOARD ACCOUNT BALANCE AS OF AUGUST 31, 2017	
		LIBRARY GUILD ACCOUNT (NOT CITY FUNDS) - 9/25/2017											\$69,516.00		LIBRARY GUILD ACCOUNT (NOT CITY FUNDS) - 9/25/2017	
<b>LIBRARY</b>																
<b>CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018</b>																
		NONE														
C46		CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018											0	CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018		C46

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**LIBRARY**  
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5-YEAR OPERATING AND CAPITAL PLANNING FORECAST										DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
LIBRARY												
			FY2019	FY2020	FY2021	FY2022	FY2023					
C47	Books and Materials		56,000	59,000	62,000	65,000	68,000	Increase by 5% for level of sustainability each year beginning in FY2018	C47		L	
C48	Computer Hardware		7,000	7,000	7,000	7,000	7,000	1/3 of public access computers replaced annually to begin a three (3) year rotation of hardware (LSTA Grant applied for to replace all Public Access Computers in FY2018)	C48		B	
C49	Senior Center Programming		43,000	45,000	47,000	49,000	51,500	Increase Senior Center programming over time to ensure sustainability Continue to expand exercise	C49		R A	
C50	Library Programming		20,000	21,000	22,000	23,000	24,000	Increase Library programming over the previous year beginning in FY2019. continue offering excellent children's programming with emphasis on early reading proficiency, languages, math, science, technology, writing camps and coordination of library programs to support school curriculum. Expand Teen programming with emphasis on Middle School students. Expand Technology offerings, robotics & coding programs.	C50		R Y	
C51	Library (New)		0	0	0	0	NA	See B114 - Administration Budget for New Library Construction Expenses	C51		L I B R A R Y	
C52	5-YEAR OPERATING AND CAPITAL PLANNING FORECAST		126,000	132,000	138,000	144,000	150,500	5-YEAR OPERATING AND CAPITAL PLANNING FORECAST	C52		L I B R A R Y	

**PARK AND RECREATION**  
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EXPENSES																
			FY2012	FY2013	FY2014	FY2015	FY2016	FY2016	FY2016	FY2017	FY2017	FY17 ACTUAL	FY2018	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
	ACCT		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	AUG YTD	AUG YTD	BUDGET	EXPENSES AS	BUDGET			
	NUMBER	ACCOUNT NAME	EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	APPROVED	EXPENSES	EXPENSES	APPROVED	% OF BUDGET	APPROVED			
D1	401003	SALARIES	459,929	484,471	489,341	505,176	520,858	515,885	481,733	490,243	527,118	93.00%	646,104	10 Full-time Employees (1 New Employees for Recreation Center Backfill) 12 Seasonal Concession, New Park Associate - \$28,297/yr 5 Part Time Recreation Center - Total 100 Hours	D1	P
D2	402003	OFFICE SUPPLIES	1,745	1,447	794	844	844	1,900	229	763	1,500	50.87%	2,500	Office Supplies \$1,500 / Recreation Center \$1,000	D2	A
D3	402503	MAINTENANCE SUPPLIES	15,694	13,580	16,852	14,286	14,262	16,500	14,089	12,935	16,500	78.39%	25,000	Park \$16,500 / Recreation Center \$8,500	D3	R
D4	403803	INSURANCE - VISION	1,015	1,120	1,016	1,010	1,010	1,033	926	926	1,033	89.64%	1,200	10 Employees x \$10 x 12 Months (1 new employee for Rec Center)	D4	K
D5	404103	INSURANCE - HEALTH	40,244	40,824	42,430	41,868	44,758	45,685	41,005	42,660	47,952	88.96%	40,656	7 Employees x \$484 x 12 Months. (1 new employee for Rec Center)	D5	R
D6	404303	INSURANCE - FAMILY	15,600	15,200	13,400	12,000	14,300	16,470	13,070	14,160	18,720	75.64%	33,960	10 Employees x \$283 x 12 Months. (1 new employee for Rec Center)	D6	E
D7	404503	INSURANCE - LIFE	672	728	660	819	770	756	707	693	756	91.67%	840	10 Employees x \$7.00 x 12 Months (1 new employee for Rec Center)	D7	C
D8	404603	INS-EMP ASSIST PRGM	319	345	286	319	327	319	301	292	319	91.54%	354	10 Employees x \$2.95 x 12 Months (1 new employee for Rec Center)	D8	R
D9	404803	INS - WORKMANS COMP	14,612	15,353	10,179	7,569	9,685	7,980	9,685	11,098	10,000	110.98%	8,606	Insurance - Workers Comp	D9	E
D10	408003	RETIREMENT	53,071	55,699	52,600	52,967	56,642	57,552	47,806	54,698	59,457	92.00%	65,725	State Retirement. Salary x 12.01% Tier 1, 9.61% Tier 2 (1 New Employee)	D10	A
D11	409003	INSURANCE - LIABILITY	16,644	18,410	23,363	24,436	25,148	24,545	25,148	20,360	20,360	100.00%	28,000	Liability Insurance - Includes new Recreation Center and Park Facilities	D11	T
D12	410003	REPAIR & MAINT - VEHICLES	1,418	2,043	2,317	3,226	1,440	2,000	1,422	1,169	2,000	58.45%	2,000	No Change Recreation Center 0.00	D12	I
D13	411003	REPAIR & MAINT - BUILDING	7,222	10,598	15,049	16,234	13,063	15,000	12,763	9,263	15,000	61.75%	25,000	Repair of air conditioning, electrical, plumbing, and vandalism of the facilities within the Park system including bldgs, concessions, and pavillions Recreation Center \$10,000	D13	O
D14	411503	REPAIR & MAINT. - OTHER	32,734	58,658	56,878	83,781	88,750	95,755	81,046	551,976	628,500	87.82%	109,500	Safe Coat (8 loads) x \$2,500 (\$20,000); Warning Track Material (2 loads) x \$2,500 (\$5,000); Sand and Infield Conditioner (15-20 Pallets) \$8,500; Small Field and Tennis Center Light Repairs \$10,000; Bark for Playgrounds \$17,000; General repairs of sprinkler system; painting; Windscreens at Park and Tennis Center \$15,000; Purchases for soccer program split with YMCA \$2,000; Aerify & Top Dress football field \$10,000; Aerify, Top Dress and laser level baseball fields \$12,000. Recreation Center \$10,000	D14	N
D15	413003	DUES & SUBSCRIPTIONS	15	35	0	0	0	25	0	0	15	0.00%	0	Credit Card Annual Fee Paid by Administration	D15	
D16	414003	TRAINING AND TRAVEL	0	0	0	0	0	0	0	0	0	0.00%	0	Training and Travel	D16	P
D17	415103	EMPLOYMENT TAXES - FICA	32,972	34,822	35,373	36,680	37,942	38,755	35,105	35,585	40,324	88.25%	49,427	Salary x 7.65% (1 New FT and PT Employee at Rec Center)	D17	A
D18	418003	FIXED ASSETS	0	0	0	9,999	43,431	44,000	43,431	20,998	21,000	99.99%	0		D18	R
D19	419503	MAINT CONTRACTS	14,950	13,950	18,080	24,905	24,925	25,000	24,925	22,880	25,000	91.52%	51,500	Fertilization Program at YMCA Soccer Field and Park Recreation Center Fertilization, Cleaning Contract \$26,500	D19	K
D20	421003	EQUIPMENT RENTAL/LEASE	34,562	32,732	32,410	34,094	34,140	38,000	33,961	33,774	35,500	95.14%	38,500	Copier \$1,500; Internet \$900, Mowers \$30,454.37 (48 Mth Lease); Lease Personal Property Tax \$2,500 Recreation Center \$3,000	D20	
D21	421503	SMALL EQUIPT / FURNITURE	2,971	1,936	3,184	1,188	936	2,500	936	776	2,500	31.04%	2,500	Tools; rakes; blowers; Rec. Center Furniture: (See B85 - ADMIN) Additional small furniture, mats for exercise room, etc.	D21	
D22	422003	MAINT - EQUIPMENT	3,167	1,862	1,947	2,920	2,314	3,000	2,178	1,185	3,000	39.50%	6,000	Repair of mowers, blowers, etc. for all athletic fields; Rec Center \$3,000	D22	R
D23	422603	COMPUTER HARDWARE	70	44	2,352	0	0	0	0	0	0	0.00%	15,747	Rec Center \$8,739/Computers; Tennis Ctr \$308; Network Switch (2) \$6,700	D23	E
D24	422703	COMPUTER SOFTWARE	1,633	193	1,211	0	0	0	0	0	0	0.00%	19,500	Rec. Center and Tennis Center - SEE D58	D24	C
D25	422803	COMPUTER MAINT AGRMTS	14,431	9,910	8,734	0	0	0	0	0	0	0.00%	0	Moved to IT Department FY2015	D25	

D

**PARK AND RECREATION**  
Expense Report FY 2017  
Month Ending August 31, 2017

D

A	B	C	D	E	F	G	H	I	J	K	L	M	N			
EXPENSES																
	ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL EXPENSES	FY2013 ACTUAL EXPENSES	FY2014 ACTUAL EXPENSES	FY2015 ACTUAL EXPENSES	FY2016 ACTUAL EXPENSES	FY2016 BUDGET APPROVED	FY2016 AUG YTD EXPENSES	FY2017 AUG YTD EXPENSES	FY2017 BUDGET APPROVED	FY17 ACTUAL EXPENSES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
D26	423003	TRAINING	79	0	0	0	0	0	0	0	0	0.00%	0		D26	P
D27	424003	UNIFORMS	2,968	2,961	2,928	2,903	2,812	3,000	1,935	1,390	3,000	46.33%	6,000	Employee Uniforms - Park and TC - Recreation Center \$3,000	D27	A
D28	427003	UTILITIES	46,537	45,292	51,962	52,510	53,093	50,000	48,089	47,824	52,500	91.09%	120,650	Alabama Power, Atalasco, (5% Increase of 2017) Recreation Center \$75,000 Building, Courts, Track	D28	R
D29	427103	CELL PHONES / NEXTELS	2,038	1,539	1,706	1,937	1,828	2,000	1,683	1,596	2,000	79.80%	3,000	Cell Phone and Nextel Expense Recreation Center \$1,000	D29	K
D30	428003	LEGAL & PROFESSIONAL	0	0	0	0	0	0	0	0	0	0.00%	0	Master Plan for City Park / Trails Development & Initial Construction.	D30	R
D31	430003	ADVERTISING & PROMOS	0	0	0	0	0	0	0	0	0	0.00%	1,000	Advertisement and Promotions	D31	R
D32	431003	GASOLINE AND OIL	9,409	9,516	11,088	8,032	6,696	10,650	5,968	6,350	6,200	102.42%	8,500	3% increase over expected year end.	D32	E
D33	431103	NEW VEHICLE/EQUIPMENT	0	0	X	X	0	0	0	0	X	X	X	Not used.	D33	C
D34	454703	CONCESSIONS - BASEBALL	15,757	13,213	10,588	12,004	18,443	13,000	18,301	16,153	17,000	95.02%	27,000	Concession Expenses - Baseball - Concession Revenues See D47 Recreation Center \$15,000 (Equipment)	D34	R
D35	454503	BASEBALL - LL PARK	42,261	31,965	32,586	39,973	44,234	35,000	38,651	32,751	37,000	88.52%	37,000	Paid by registration fee - See D43. Dizzy Dean Insurance Premium \$319.	D35	E
D36	454903	CONCESSIONS - FOOTBALL	0	0	0	0	0	3,500	2,362	2,509	2,500	100.36%	3,000	Concession Expenses - Football - Concession Revenues See D46	D36	A
D37	455303	BASKETBALL- PARK	18,233	13,785	17,043	22,395	21,880	23,000	21,880	19,795	23,000	86.07%	23,000	Registration fees; Uniforms, Referees, Basketball Coaches Clinic Paid from Registration Fees - See D48	D37	T
D38	455403	CITY FOOTBALL PARK	27,582	35,333	33,187	38,618	35,966	34,000	32,908	25,916	35,000	74.05%	35,000	Paid from registration fees and concession revenues. See D44	D38	I
D39	455503	PARK & REC PROGRAMS	2,310	4,186	2,895	1,638	2,437	2,500	1,537	1,667	2,000	83.35%	8,050	Easter Egg Hunt & Volleyball \$3,000; Rec Equipt \$5,505-SEE D49, D50, D53	D39	O
D40	500103	PARK CONSTRUCTION PROJ	0	0	0	0	0	0	0	0	0	0.00%	660,000	City Park Construction Projects, See D51, Dog Park \$100,000, See D55; Repave Front Parking Lot, Install Sidewalk to Football Field, Repair Track - SEE D57; New Playground D56; Const & Relocate Maint Bldg - D59	D40	N
		<b>TOTAL EXPENSES</b>	<b>932,864</b>	<b>971,750</b>	<b>992,439</b>	<b>1,054,331</b>	<b>1,122,934</b>	<b>1,129,310</b>	<b>1,043,780</b>	<b>1,482,385</b>	<b>1,656,754</b>	<b>89.48%</b>	<b>2,104,819</b>	<b>TOTAL EXPENSES</b>		
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
REVENUES																
	ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL REVENUES	FY2013 ACTUAL REVENUES	FY2014 ACTUAL REVENUES	FY2015 ACTUAL REVENUES	FY2016 ACTUAL REVENUES	FY2016 BUDGET APPROVED	FY2016 AUG YTD REVENUES	FY2017 AUG YTD REVENUES	FY2017 BUDGET APPROVED	FY17 ACTUAL REVENUES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
D41	3830	RECREATION CENTER	0	0	0	0	0	0	0	0	0	0.00%	30,000	Recreation Center (New FY2018)	D41	A
D42	3832	REGISTRATION - BASEBALL	41,787	36,600	37,285	41,865	48,645	36,000	48,645	45,537	38,000	119.83%	43,000	(Pk) Registration Fees for Baseball and Softball	D42	R
D43	3835	REGISTRATION - FOOTBALL	37,977	38,213	37,657	43,087	42,254	36,000	38,379	29,503	36,000	81.95%	30,000	(Pk) Registration Fees	D43	K
D44	3836	PARK RENTAL	760	1,149	1,084	2,500	3,250	3,000	3,250	3,540	3,000	118.00%	4,000	(Pk) Park Rental Fee	D44	
D45	3837	CONCESSIONS - FOOTBALL	5,170	4,931	5,305	7,143	6,988	5,500	4,237	2,764	6,000	46.07%	6,000	(Pk) Concession Revenue - Football	D45	R
D46	3839	CONCESSIONS - BASEBALL	17,116	13,291	14,975	16,325	30,921	16,000	30,735	28,367	24,000	118.20%	30,000	(Pk) Concession Revenue - Baseball	D46	
D47	3840	BASKETBALL - PARK	20,710	18,768	18,507	23,298	24,230	23,500	24,230	20,750	24,000	86.46%	22,000	(Pk) Registration Fees and Officials Reimbursement from participating cities.	D47	R
D48		<b>TOTAL PARK REVENUES</b>	<b>123,520</b>	<b>112,952</b>	<b>114,813</b>	<b>134,218</b>	<b>156,288</b>	<b>120,000</b>	<b>149,476</b>	<b>130,461</b>	<b>131,000</b>	<b>99.59%</b>	<b>165,000</b>	<b>Total Park and Recreation Revenues</b>	<b>D48</b>	<b>M</b>
																<b>G</b>



**REVENUE AND BUILDING SERVICES**

Expense Report FY 2017  
Month Ending August 31, 2017

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
	EXPENSES															
			FY2012	FY2013	FY2014	FY2015	FY2016	FY2016	FY2016	FY2017	FY2017	FY17 ACTUAL	FY2018			
	ACCT		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	AUG YTD	AUG YTD	BUDGET	EXPENSES AS	BUDGET	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
	NUMBER	ACCOUNT NAME	EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	APPROVED	EXPENSES	EXPENSES	APPROVED	% OF BUDGET	APPROVED			
E1	401004	SALARIES	267,402	210,453	X	X	X	X	X	X	X	X	305,790	(3) Buildings / Inspections, Revenue (2)	E1	Ⓜ
E2	402004	OFFICE SUPPLIES	3,931	2,689	X	X	X	X	X	X	X	X	9,350	Office Supplies (Buildings & Inspections); Business License Forms \$7,000	E2	Ⓜ
E3	402104	ON-LINE FILING	19,352	18,360	X	X	X	X	X	X	X	X	X	On-Line Tax Filing (NOT USED)	E3	<
E4	402504	MAINTENANCE SUPPLIES	0	0	X	X	X	X	X	X	X	X	3,000	Soap , Paper Products, Cleaning Supplies	E4	Ⓜ
E5	403804	INSURANCE - VISION	433	390	X	X	X	X	X	X	X	X	1,277	5 Employees x Various Rates x 12 months (Family \$10/Single \$8.06 - Mthly	E5	Ⓜ
E6	404104	INSURANCE - HEALTH	17,978	14,742	X	X	X	X	X	X	X	X	29,040	5 Employees x \$484 x 12 Months.	E6	Ⓜ
E7	404304	INSURANCE - FAMILY	4,800	3,000	X	X	X	X	X	X	X	X	10,188	1 Employees x \$283 x 12 months	E7	Ⓜ
E8	404504	INSURANCE - LIFE	299	274	X	X	X	X	X	X	X	X	420	5 Employees x \$7.00 x 12 months	E8	
E9	404604	INS-EMP ASSIST PRGM	142	130	X	X	X	X	X	X	X	X	177	5 Employees x \$2.95 x 12 months	E9	Ⓜ
E10	404804	INS - WORKMANS COMP	217	493	X	X	X	X	X	X	X	X	2,339	5 Employees - Paid by City.	E10	
E11	408004	RETIREMENT	31,148	24,831	X	X	X	X	X	X	X	X	37,337	State Retirement. Tier 1 Salary x 12.21% Tier 2 Salary x 9.61%.	E11	Ⓜ
E12	409004	INSURANCE - LIABILITY	3,328	3,682	X	X	X	X	X	X	X	X	6,000	Liability Insurance	E12	Ⓜ
E13	410004	REPAIR & MAINT - VEHICLES	25	0	X	X	X	X	X	X	X	X	3,500	2 Building Inspections,	E13	-
E14	411004	REPAIR & MAINT. - BLDG	3,180	4,003	X	X	X	X	X	X	X	X	1,500	General Maintenance, Appliances, HVAC, Janitorial	E14	Ⓜ
E15	411504	REPAIR & MAINT. - OTHER	111	25	X	X	X	X	X	X	X	X	0	Repair and Maintenance - Other	E15	Ⓜ
E16	413004	DUES & SUBSCRIPTIONS	75	60	X	X	X	X	X	X	X	X	725	Association Dues: Building, Revenue	E16	-
E17	414004	TRAINING AND TRAVEL	1,814	1,787	X	X	X	X	X	X	X	X	2,725	Travel and Training	E17	Ⓜ
E18	415104	EMPLOYMENT TAXES - FICA	19,406	15,250	X	X	X	X	X	X	X	X	23,393	Payroll Taxes - 7.65%.	E18	Ⓜ
E19	418004	FIXED ASSETS	0	0	X	X	X	X	X	X	X	X	0	Fixed Assets	E19	Ⓜ
E20	419504	MAINT CONTRACTS	3,528	3,312	X	X	X	X	X	X	X	X	0	None	E20	Ⓜ
E21	421004	EQUIPMENT RENTAL/LEASE	5,054	5,104	X	X	X	X	X	X	X	X	3,600	Copier	E21	Ⓜ
E22	421504	SMALL EQUIPT / FURNITURE	0	0	X	X	X	X	X	X	X	X	2,000	Office Furniture	E22	<
E23	422604	COMPUTER HARDWARE	2,424	0	X	X	X	X	X	X	X	X	1,000	Tablets for Building Dept	E23	-
E24	422704	COMPUTER SOFTWARE	1,306	155	X	X	X	X	X	X	X	X	12,916	Building Inspections \$8,500; Delta Software \$4,416 (Permits/Licenses/Taxes)	E24	Ⓜ
E25	422804	COMPUTER MAINT AGRMTS	1,028	1,069	X	X	X	X	X	X	X	X	0	Computer Maintenance Agreements	E25	Ⓜ
E26	424004	UNIFORMS	0	0	X	X	X	X	X	X	X	X	1,100	Uniforms - 5 Employees	E26	Ⓜ
E27	427104	CELL PHONES / NEXTELS	0	0	X	X	X	X	X	X	X	X	1,200	Cell Phones	E27	
E28	428004	LEGAL & PROFESSIONAL	0	0	X	X	X	X	X	X	X	X	1,000	Title Appl, Tag;	E28	
E29	428104	LEGAL DOC RECORDING	0	0	X	X	X	X	X	X	X	X	2,000	Legal Document Recording	E29	
E30	429004	LEGAL ADVERTISING	0	0	X	X	X	X	X	X	X	X	3,000	Board of Adjustments; Planning Commission	E30	

**REVENUE AND BUILDING SERVICES**

Expense Report FY 2017  
Month Ending August 31, 2017

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
EXPENSES														
ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL EXPENSES	FY2013 ACTUAL EXPENSES	FY2014 ACTUAL EXPENSES	FY2015 ACTUAL EXPENSES	FY2016 ACTUAL EXPENSES	FY2016 BUDGET APPROVED	FY2016 AUG YTD EXPENSES	FY2017 AUG YTD EXPENSES	FY2017 BUDGET APPROVED	FY17 ACTUAL EXPENSES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS	
E31	431004	GASOLINE AND OIL	690	30	X	X	X	X	X	X	X	X	3,600	Building (2); E31
E32	454004	BOOKS AND MATERIALS	0	0	X	X	X	X	X	X	X	X	3,100	Books and Materials E32
E33	470004	POSTAGE	5,654	7,417	X	X	X	X	X	X	X	X	19,500	1238 Box Rent \$199, Bulk Mail Permit, Postage; Supplies; Bus. Licenses E33
E34		<b>TOTAL EXPENSES</b>	<b>393,325</b>	<b>317,256</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>490,777</b>	<b>E34</b>
<b>BUILDING AND REVENUE</b>														
<b>CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018</b>													<b>EXPENSE</b>	<b>FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS</b>
E35		None												F35
E36														F36
E37		<b>CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018</b>											<b>0</b>	<b>CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018</b> F37
<b>5-YEAR OPERATING AND CAPTIAL PLANNING FORECAST</b>														
<b>BUILDING AND REVENUE</b>														
<b>DESCRIPTIONS / JUSTIFICATIONS / COMMENTS</b>														
				<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>						
E38	FY2019	Additional Vehicle for Inspections		29,000										Additional Vehicle for Inspections
E39	FY2020													
E40														F40
E41														F41
E42		<b>5-YEAR OPERATING AND CAPTIAL PLANNING FORECAST</b>		<b>29,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5-YEAR OPERATING AND CAPTIAL PLANNING FORECAST</b>			

**HUMAN RESOURCES**

Expense Report FY 2017  
Month End August 31, 2017

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
	EXPENSES															
	ACCT		FY2012	FY2013	FY2014	FY2015	FY2016	FY2016	FY2016	FY2017	FY2017	FY17 ACTUAL	FY2018			
	NUMBER	ACCOUNT NAME	ACTUAL EXPENSES	BUDGET APPROVED	AUG YTD EXPENSES	AUG YTD EXPENSES	BUDGET APPROVED	% OF BUDGET	BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS						
F1	401005	SALARIES	168,386	185,892	193,807	200,709	214,009	210,920	197,710	203,762	217,816	93.55%	218,857	3 Fulltime Employees	F1	H
F2	401205	LOANED AND BORROWED	33,417	11,898	NA	NA	NA	NA	NA	NA	NA	NA	NA	(Shared employee with Ballantrae Golf / 20 Hrs per Week per City Council) Discontinued February 2013 per Personnel Board.	F2	U
F3	402005	OFFICE SUPPLIES	5,595	8,893	7,311	13,081	4,531	6,200	4,508	4,792	5,200	92.15%	5,200	Desktop Printers, Ink Cartridges, Copy Paper, General Office Supplies, CSL Handbook Covers Orientation Supplies, ScanTron Supplies; Binding	F3	M A
F4	403805	INSURANCE - VISION	216	235	297	313	313	314	287	271	314	86.31%	337	2 Employee \$10.00 x 12 Months; 1 Employee x \$8.06 x 12 Months (New Em)	F4	N
F5	404105	INSURANCE - HEALTH	9,072	12,852	13,356	14,286	14,826	15,228	13,575	13,722	15,984	85.85%	17,424	3 Employees x \$484 x 12 Months. City Portion	F5	R
F6	404305	INSURANCE - FAMILY	0	4,000	4,400	2,400	2,860	2,814	2,614	2,832	3,120	90.77%	6,792	2 Employees x \$283 x 12 Months. City Portion	F6	m
F7	404505	INSURANCE - LIFE	149	224	218	273	252	252	231	217	252	86.11%	252	3 Employees x \$7.00 x 12 Months. City Portion	F7	S
F8	404605	INS-EMP ASSIST PRGM	71	106	94	106	106	106	97	97	106	91.51%	106	3 Employees x \$2.95 x 12 Months. City Portion	F8	O
F9	404805	INS - WORKMANS COMP	49	564	22	3	174	4	174	158	148	106.76%	240	3 Fulltime Employees. Paid by the City.	F9	U
F10	408005	RETIREMENT	19,769	22,105	20,805	22,620	25,080	25,081	21,187	22,274	25,984	85.72%	26,722	State Retirement. Salary x 12.21% Tier 1, 9.61% Tier 2	F10	R
F11	409005	INSURANCE - LIABILITY	0	3,682	3,894	4,073	4,191	4,089	4,191	3,393	3,393	100.00%	3,562	Previously paid in Administration Budget	F11	C
F12	410005	REPAIR & MAINT - VEHICLE	0	0	0	0	0	0	0	77	0	0.00%	100	Repair and maintenance - vehicles	F12	m
F13	411005	REPAIR & MAINT. BUILDING	0	0	0	0	2,826	0	2,591	2,713	4,800	56.52%	4,900	Building Repairs \$2,700; Janitorial \$2,200. Previously paid by Adm.	F13	S
F14	413005	DUES & SUBSCRIPTIONS	437	1,068	1,034	737	203	675	203	297	500	59.40%	1,650	AAPPA, APA, Credit Card Annual Fee \$15; National Safety Council, Alabama Interactive; NAPS, SHRM	F14	
F15	414005	TRAINING AND TRAVEL	X	X	X	X	X	X	X	X	X	X	X	DO NOT USE (HR Training - SEE G/L 423005)	F15	
F16	415105	EMPLOYMENT TAXES - FICA	12,767	12,987	13,581	14,633	15,707	16,281	14,515	14,977	16,663	89.88%	16,742	3 Fulltime Employees, Payroll Taxes; 7.65%	F16	
F17	419505	MAINT CONTRACTS	13,388	13,990	14,393	20,074	34,416	15,440	34,127	61,821	47,467	130.24%	36,000	ABRA Maint. \$9,800; Zeus Attendance \$18,000; ESS \$2,000; Workforce (ACA) \$1,600; Upgrades Due, Maint. Inc; Pest; ScanTron Scoring Machine \$500	F17	I C
F18	421005	EQUIPMENT RENTAL	0	0	0	0	NA	0	0	1,301	1,978	65.77%	4,380	Copier and Copier Supplies (Not budgeted in FY2016); HR Lease \$3,528; Supplies \$230; Excess Copies \$620. Copier being charged to 419505	F18	M A
F19	421505	SMALL EQUIPT / FURNITURE	0	909	0	0	0	3,800	0	799	2,400	33.29%	1,000	Furniture for Reception Area - SEE F36	F19	N
F20	422605	COMPUTER HARDWARE	0	2,256	441	0	0	0	0	411	X	NA	NA	Moved to IT Department FY2015	F20	
F21	422705	COMPUTER SOFTWARE	1,009	144	3,852	29,014	0	0	0	0	0	0.00%	0	New Time and Attendance Software FY2018	F21	R
F22	422805	COMPUTER MAINT AGRMTS	956	802	1,057	0	0	0	0	0	X	NA	NA	Moved to IT Department FY2015	F22	m
F23	423005	TRAINING / HR / EMPLOYEE	5,213	11,601	5,148	5,828	6,256	7,500	6,256	4,254	8,100	52.52%	8,100	Employee Training; HR Training/Computer, Travel; Labor Law Conference; Policy Supervisory Training Classes and Materials; AAPPA Recertification; Pryor Seminars; Mileage; Benefits Expo; UNA Classes; Risk Management Classes (Certification); AAPPA Conferences	F23	S O
F24	423105	FIRE - OPEN EMP TESTING	0	0	2,537	2,107	1,802	1,500	1,802	1,611	1,500	107.40%	0	Fire Dept. - Open and Promotional Testing	F24	U
F25	423205	POLICE - OPEN EMP TEST	0	0	1,033	5,377	2,355	3,000	2,355	609	3,200	19.03%	0	Police Dept. - Open and Promotional Testing; Dispatcher Testing (Critical); Updates Due	F25	R C
F26	423305	SAFETY EQUIPMENT	0	12,977	11,404	6,544	6,205	7,200	6,206	2,399	4,250	56.45%	9,377	Employee Safety Equipment, Materials & Training; First Aid; Ear Plugs; Safety Glasses; Gloves; Eye Wash Stations; Skid Car Training; CDL Training. (Includes safety equipment for seasonal & parttime outside laborers); ADEM Reviews; AEDs?	F26	m S



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**POLICE**  
Expense Report FY 2017  
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EXPENSES																	
	ACCT		FY2012	FY2013	FY2014	FY2015	FY2016	FY2016	FY2016	FY2017	FY2017	FY17 ACTUAL	FY2018	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS			
	NUMBER	ACCOUNT NAME	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	AUG YTD	AUG YTD	BUDGET	EXPENSES AS	BUDGET				
			EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	APPROVED	EXPENSES	EXPENSES	APPROVED	% OF BUDGET	APPROVED				
H1	401011	SALARIES	4,940,851	4,833,276	5,077,457	5,118,822	5,214,344	5,419,327	4,817,829	5,059,163	5,422,380	93.30%	5,776,456	91 Full time employees (72 sworn officers, 14 dispatchers, 2 Civilian Clerks, 1 Administration, Community Outreach; and includes 1 contract employee (Paula Davis) and 2 P/T Dispatchers (2 New Employees = 1 Uniformed, 1 Dispatch included in Salary/Benefits) HIRE DATE: 2/1/2018 /1 Dispatch & 1 Uniformed	H1	u	
H2	402011	OFFICE SUPPLIES	12,083	10,966	14,862	11,899	14,718	15,000	8,413	6,779	15,000	45.19%	15,000	Office Supplies	H2	-	
H3	402311	SUPPLIES - BULBS/BATT	1,485	2,083	3,495	1,546	2,492	3,500	868	1,719	3,500	49.11%	3,500	Bulbs and Batteries	H3	o	
H4	402511	MAINTENANCE SUPPLIES	3,108	4,435	4,037	4,396	4,798	5,000	3,647	3,416	5,000	68.32%	5,000	Maintenance and Cleaning Supplies	H4	m	
H5	403811	INSURANCE - VISION	7,168	8,705	8,336	8,351	8,571	9,235	7,853	7,914	9,390	84.28%	8,651	91 Employees x Various Rates x 12 Mths (Family \$10/Single \$8.06 - Mthly)	H5		
H6	404111	INSURANCE - HEALTH	362,128	359,529	390,772	384,938	408,509	436,436	373,542	397,174	461,760	86.01%	524,656	91 Employees (92 F/T Employees + Paula Davis) (2 New Employees) Employee Rate is \$484 x 93 employees x 12 mths.	H6		
H7	404311	INSURANCE - FAMILY	132,400	129,490	135,159	131,619	150,242	153,942	137,450	153,045	176,800	86.56%	204,892	61 Employees x \$283 x 12 months. (2 New Employees)	H7	u	
H8	404511	INSURANCE - LIFE	5,951	7,081	7,045	7,569	7,107	7,392	6,512	6,555	7,448	88.01%	7,588	91 Employees (90 F/T employees + Paula Davis) x \$7.00 x 12 Mths. (2 New)	H8	o	
H9	404611	INS-EMP ASSIST PRGM	2,844	3,053	2,858	2,968	2,909	3,116	2,667	2,696	3,139	85.89%	3,197	91 Employees (90 F/T employees + Paula Davis) x \$2.95 x 12 Mths. (2 New)	H9	-	
H10	404811	INS - WORKMANS COMP	137,986	161,568	112,228	114,908	100,146	115,408	100,146	97,404	89,628	108.68%	103,947	93 Employees (90 F/T employees + Paula Davis + 2 P/T Dispatcher x 12 Months; Police Reserves @ \$135 per year x 10 = \$1,350 Annually. (2 New)	H10	o	
H11	408011	RETIREMENT	573,764	573,816	561,848	562,698	590,713	613,427	498,611	578,842	601,412	96.25%	676,316	State Retirement - Tier 1 @ 12.21 % and Tier 2 @ 9.61%. (2 New)	H11	m	
H12	409011	INSURANCE - LIABILITY	79,880	92,787	95,700	99,407	96,473	103,076	96,473	76,687	79,654	96.28%	88,078	Liability Insurance, EEOC Complaints, Lawsuit Deductibles and also covers Police Reserves at \$3,920 per year	H12		
H13	410011	REPAIR & MAINT - VEHICLES	41,890	43,391	49,393	48,534	52,053	45,000	47,623	55,434	47,500	116.70%	52,000	Repair and Maintenance - Vehicles, Collision Repairs/Insurance	H13	p	
H14	410311	REP & MAINT - TIRE/ALGMT	19,511	19,035	24,031	26,521	19,638	30,000	17,080	18,301	30,000	61.00%	32,000	Repair and Maintenance - Tires and Alignment	H14	o	
H15	410511	REP & MAINT - NEW VEHICLES	48,366	82,292	0	88,500	83,072	86,451	82,660	123,675	138,964	89.00%	149,091	Detail New Vehicles with Equipment (9 Vehicles); Addition of Cradlepoint Wireless; New Cameras and Computer Replacements	H15	l	
H16	411011	REPAIR & MAINT - BUILDING	53,816	69,971	72,489	56,014	119,338	163,200	56,509	49,225	115,300	42.69%	124,500	Building Maintenance; Filters; Bulbs; Janitorial \$32,000; Painting; Window Cleaning; Indoor Gun Range Repairs; HVAC \$20,000 - SEE H73	H16	o	
H17	411311	FUEL-POLICE BLDG GENER.	2,163	60	280	2,020	60	7,975	60	1,026	8,050	12.75%	8,050	Fuel for Police Dept. Generator / Tank Rental; Radio Tower - PHS	H17	m	
H18	411511	REPAIR & MAINT - OTHER	733	99	1,059	2,058	1,767	2,500	1,767	934	2,500	37.36%	2,500	Range Maintenance, Targets, Supplies	H18		
H19	411711	REP & MAINT - SIRENS	24,408	20,159	0	0	0	0	0	0	NA	NA	94,000	Removal of original Siren sites with relocation of 10 of the newest units. Includes maintenance on the 10 sirens.	H19		
H20	412011	REP & MAINT - RADIOS	43,053	45,419	57,418	58,107	50,115	80,700	49,290	49,842	77,000	64.73%	102,500	Repair & Maintenance - Radios;	H20	p	
H21	412511	REP & MAINT - RADAR	259	1,500	1,876	2,000	519	2,000	519	132	2,000	6.60%	2,000	Repair & Maintenance - Radar	H21	o	
H22	413011	DUES & SUBSCRIPTIONS	2,246	1,917	1,807	2,027	1,677	3,425	1,677	2,367	4,585	51.62%	4,620	Dues and Subscriptions	H22	l	
H23	414011	SEMINARS, TRAINING & TRAVEL	16,114	9,069	14,978	15,719	21,234	22,000	22,434	28,204	30,000	94.01%	35,000	Seminars, Training, FATS and Travel	H23	o	
H24	415111	EMPLOYMENT TAXES - FICA	354,930	348,746	365,545	368,676	377,623	407,712	348,928	365,760	414,812	86.17%	441,899	Payroll Taxes (7.65%) (2 New Employees @ 8 Months)	H24	m	
H25	418011	FIXED ASSETS	165,781	333,448	0	232,450	0	0	0	0	0	0.00%	0		H25		
H26	419511	MAINT. CONTRACTS	125,044	122,257	154,510	125,644	149,808	167,512	114,108	126,309	173,585	72.76%	176,244	AT&T; Spillman, ESRI Maintenance Contracts, et al; Shred-It	H26		
H27	420011	EMPLOYMT BACKGROUND	1,089	3,450	3,670	2,975	3,102	5,400	2,952	3,828	5,400	70.89%	9,150	Personnel Acquisition, Background Checks for new hires	H27		

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**POLICE**  
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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
	EXPENSES															
	ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL EXPENSES	FY2013 ACTUAL EXPENSES	FY2014 ACTUAL EXPENSES	FY2015 ACTUAL EXPENSES	FY2016 ACTUAL EXPENSES	FY2016 BUDGET APPROVED	FY2016 AUG YTD EXPENSES	FY2017 AUG YTD EXPENSES	FY2017 BUDGET APPROVED	FY17 ACTUAL EXPENSES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
H28	420511	EMPLMT - OSHA VACC	0	0	460	1,280	610	5,000	610	95	5,000	1.90%	5,000	OSHA Vaccine/Testing	H28	u
H29	420811	K-9 UNIT	3,283	3,113	4,950	4,903	19,562	17,100	19,354	3,914	5,000	78.28%	5,000	Two (2) Drug Dogs - Zena and Isaak, General K-9 Maintenance	H29	o
H30	421011	EQUIP RENTAL/LEASE - CELL	8,620	6,818	9,983	10,892	8,343	9,600	6,221	6,376	9,600	66.42%	10,700	Police Cell Phones & Area Wide Law Enforcement Radio	H30	r
H31	421111	EQUIP RENT/LEASE- COPIER	3,599	3,069	3,335	4,089	4,494	6,500	4,074	4,350	6,850	63.50%	7,000	4 Copier Leases: Patrol, Records, Administration and Dispatch	H31	-
H32	421211	EQUIP RENT/LEASE - ACJIS	19,950	21,090	21,090	21,408	21,690	24,500	21,690	16,605	28,000	59.30%	28,000	ACJIS Lease	H32	o
H33	421511	MDC AIRTIME & SM EQUIPT	30,689	14,807	14,789	15,662	13,940	21,700	12,339	14,683	24,110	60.90%	26,506	MDC Airtime - Small furniture purchase	H33	m
H34	422011	MAINT-EMERGENCY EQMT	769	75	0	0	617	3,000	179	2,141	3,000	71.37%	3,000	Maintenance on Weapons, Tazers, Lights, Sirens, Etc.	H34	
H35	422311	IN-CAR and BODY VIDEO	7,916	5,436	470	31,389	13,590	15,000	13,590	6,357	15,000	42.38%	15,000	In-Car Video/Body Camera Repair	H35	u
H36	422511	MAINT - ALCOHOL TESTING	416	346	422	0	431	500	431	0	500	0.00%	500	Maintenance - Alcohol Testing	H36	o
H37	422611	COMPUTER HARDWARE	4,609	9,475	16,885	0	0	0	0	0	0	0.00%	38,000	19 Computers @ \$2,000 Each - SEE H74	H37	r
H38	422711	COMPUTER SOFTWARE	26,158	3,091	19,378	25,874	0	0	0	6,312	6,312	100.00%	0	Info provided by the IT Department-OmniForms Replacement - FormDocs	H38	-
H39	422811	COMPUTER MAINT AGRMTS	18,662	21,382	21,136	0	0	0	0	0	0	0.00%	0	Info provided by the IT Department	H39	o
H40	422911	COMPUTER REPAIRS/MAINT.	3,752	8,733	9,777	3,597	11,628	15,000	8,517	1,871	15,000	12.47%	10,000	Computer Maintenance - Misc Repairs - Police Department	H40	m
H41	423011	IN HOUSE TRAINING - POLICE	2,700	2,700	2,800	2,800	0	X	X	0	X	X	X	FATS Training (moved to Training Budget)	H41	
H42	423511	TRAINING - TACT UNIT	4,943	208	7,735	6,386	6,108	6,500	5,131	1,043	7,000	14.90%	7,500	Tact Unit and Hostage Negotiations Unit Supplies and Training	H42	
H43	424011	UNIFORMS & ISSUE EQUIPT	29,090	59,947	60,792	51,841	61,848	75,000	33,955	33,941	65,000	52.22%	84,016	Uniforms & Police Issue Requirements, 40 Bullet Proof Vests;	H43	u
H44	427011	UTILITIES	108,536	105,647	109,135	114,381	112,746	112,000	101,476	99,082	117,600	84.25%	118,650	Utilities (Alabama Power, ALAGASCO, Cable TV); AT&T Maintenance	H44	o
H45	428011	LEGAL & PROFESSIONAL	0	0	0	0	0	X	X	X	X	X	X	Includes Translation Services.	H45	r
H46	430011	RECRUITMENT	497	450	760	78	37	1,000	37	1,000	1,000	100.00%	2,000	Recruitment	H46	-
H47	431011	GASOLINE AND OIL	200,454	206,665	221,235	136,877	112,248	193,688	102,366	115,301	125,000	92.24%	128,750	Gasoline and Oil	H47	o
H48	431111	DEBT SERV / NEW VEHICLES	150,002	126,939	217,037	23,539	207,112	207,112	207,112	190,189	219,000	86.84%	302,400	9 Police Vehicles @ \$33,600 Each	H48	m
H49	445011	BOOKING	500	76	452	0	191	500	0	0	500	0.00%	500	Booking	H49	
H50	445511	TOWER LEASE	18,632	20,477	21,516	22,424	21,403	22,500	19,577	20,228	22,551	89.70%	22,785	Radio Tower Leases - Pinnacle Towers & CCTMO	H50	u
H51	445611	SEX OFFENDER CASES	0	0	0	0	0	0	0	250	0	0.00%	0	Supplies, notification regarding Sex Offender cases. See Revenue 3635 Funds are received from Shelby County for unscheduled Offender Fees	H51	o
H52	447011	EVIDENCE - TECH UNIT	3,000	2,204	3,928	10,630	5,678	6,000	2,633	3,194	6,000	53.23%	6,000	Evidence Tech Supplies Operating Supplies	H52	r
H53	447311	EVIDENCE - TRAFFIC	1,631	940	34,149	7,558	7,852	8,550	7,852	7,557	8,550	88.39%	8,550	Traffic Unit Supplies & 4 Radars Traffic Division needs due to age of equipment	H53	-
H54	447611	COMMUNITY OUTREACH	1,759	440	0	0	633	2,000	633	448	4,000	11.20%	6,000	To continue and increase our footprint in the community with its social media, Community Activities and Programs like the Police Explorers. The increase is requested so the PD can continue its progress and expand our efforts and programs further.	H54	o
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**POLICE**  
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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
EXPENSES																
	ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL EXPENSES	FY2013 ACTUAL EXPENSES	FY2014 ACTUAL EXPENSES	FY2015 ACTUAL EXPENSES	FY2016 ACTUAL EXPENSES	FY2016 BUDGET APPROVED	FY2016 AUG YTD EXPENSES	FY2017 AUG YTD EXPENSES	FY2017 BUDGET APPROVED	FY17 ACTUAL AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
H55	448011	DETECTIVE UNIT	1,468	190	1,316	2,757	1,328	1,500	1,328	949	2,500	37.96%	2,500	Detective Unit Supplies	H55	u
H56	451011	AMMUNITION - TRAINING	11,917	5,679	12,000	13,102	13,983	14,000	13,983	9,128	15,000	60.85%	15,000	Firearms Training Ammunition	H56	o
H57	451511	AMMUNITION - DUTY ISSUE	8,046	7,454	8,669	9,812	9,921	10,000	9,921	6,861	10,500	65.34%	10,500	Duty Ammunition	H57	r
H58		<b>TOTAL EXPENSES</b>	<b>7,830,629</b>	<b>7,925,053</b>	<b>7,985,052</b>	<b>8,001,645</b>	<b>8,137,021</b>	<b>8,686,984</b>	<b>7,392,627</b>	<b>7,768,306</b>	<b>8,647,380</b>	<b>89.83%</b>	<b>9,514,692</b>	<b>TOTAL EXPENSES</b>	H58	c
H59	RECAP	LESS FIXED ASSET PURC	-165,781	-333,448	0	-232,450	0	0	0	0	0	0.00%	0	RECAP - Less Fixed Asset Purchase	H59	m
H60	RECAP	SALARY REIMBURSEMENTS												RECAP - SALARY REIMBURSEMENTS	H60	
H61	3605	SAL REIMBUR-POLICE GRANTS	-1,284	0	-224	0	-15,544	0	-15,544	-52,624	0	0.00%	0	Jeff State Comm. College/ADECA Grant; 2016 Driving Impaired Grant	H61	
H62	3616	POLICE TRAINING FEES	-8	0	0	0	0	0	0	-3,900	0	0.00%	0	Reimbursement for Police training fees. New GL FY2012	H62	
H63	3646	SCHOOL SECURITY SC/BOE	0	-37,500	-117,750	-72,750	-107,750	-72,500	-107,750	-65,000	-107,750	60.32%	-107,750	Law enforcement support provided by Shelby Co. Commission \$42,750; Compact 2020 \$30,000 and Pelham Bd of Education \$30,000	H63	u
H64	3649	SAL REIMBUR- OT POLICE	-4,451	-3,135	-17,294	-7,806	0	0	0	0	0	0.00%	0	(P) Dept of Justice-100% Reimbursement for OT from Jeff State Grant	H64	o
H65	3650	SAL REIMBUR - POLICE/DISP	-120,091	-119,052	-99,756	-106,845	-107,452	-99,999	-99,164	-97,923	-99,521	98.39%	-75,110	(P) Reimbursement to Gen Fund from 911 for Police Dispatch	H65	r
H66	3655	SAL REIMBUR - POLICE/BAIL	-42,203	-52,645	-48,494	-46,693	-51,204	-55,000	-51,204	-54,634	-80,000	68.29%	-90,000	(P) Reimbursement to Gen Fund from Muni Corrections for Bailiffs	H66	-
H67	3665	SALARY REIMBUR - DEA	-49,635	-58,799	-42,019	-61,065	-46,559	-30,883	-46,559	-44,711	-31,492	141.98%	-31,819	(P) Reimbt to Police from DEA (New FY2011) (P. Davis and J. Green)	H67	c
H68	3670	SAL REIMBUR - SCo DRUG	-69,638	-5,357	0	-46,875	0	0	0	0	0	0.00%	0	(P) Reimbursement to Police from Shelby Co. Drug Task Force	H68	m
H69	3675	SAL REIMBUR - I.C.E.	-8,131	-5,094	0	0	0	0	0	0	0	0.00%	0	(P) 100% Reimbursemt to Police from ICE/US Marshal OT for salaries.	H69	
H70	NET	TOTAL EXPENSES AFTER ADJUSTMENT FOR FIXED ASSET PURCHASES AND SALARY REIMBURSEMENTS	7,369,407	7,310,023	7,659,515	7,427,161	7,808,512	8,428,602	7,072,406	7,449,514	8,328,617	89.44%	9,210,013	NET EXPENSES AFTER ADJUSTMENT FOR FIXED ASSET PURCHASE AND SALARY REIMBURSEMENT ADJUSTMENT	H70	u
POLICE DEPARTMENT																
CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018													EXPENSE	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
H71	FY2016	P25 Radio System											0	P25 Digital Trunking Radio System funding in FY2018 per Phil Bums by e-mail to Rick Hayes 10-20-2016	H71	m
H72	FY2017	New Employees - 3 Police Officers and 1 Dispatcher											0	New Employees Salary and Benefits Included in FY2018 Budget (See H1)	H72	
H73	FY2016	HVAC Replacements											20,000	Long range HVAC replacement plan for all units in the building - units range in cost from \$6,000 - \$50,000. SEE H16	H73	u
H74	FY2018	Computer Replacement Program											38,000	19 Computers @ \$2,000 Each - SEE H37	H74	o
H75															H75	-
H76		CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018											58,000	CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018	H76	m

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**POLICE**  
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POLICE												
5-YEAR OPERATING AND CAPTIAL PLANNING FORECAST												
			FY2019	FY2020	FY2021	FY2022	FY2023	DESCRIPTIONS / JUSTIFICATIONS / COMMENTS				
H77	FY2019	P25 Radio System	317,700	317,700	317,700	317,700	0	P25 Radio System			H77	P
H78	FY2018	Police Units. (SUVs and Cars)	TBD	0	0	0	0	Police Units. (SUVs and Cars)			H78	O
H79	FY2018	Outfit Police New Vehicles	TBD	0	0	0	0	Outfit Police New Vehicles			H79	L
H80	FY2018	Training Budget Increase	5,000	5,000	5,000	0	0	Training Budget Increase			H80	-
H81	FY2018	12 Inch Tablets	21,000	21,000	21,000	0	0	12 Inch Tablets.			H81	C
H82	FY2018	In-Car Video Systems,	TBD	TBD	TBD	TBD	TBD	In-Car Video Systems,			H82	M
H83	FY2018	Building Repairs: HVAC, Plumbing, Building aging.	45,000	45,000	45,000	0	0	Building Repairs: HVAC, Plumbing, Leaks, Building aging.			H83	
H84	FY2018	Polygraph Training for New Operator	TBD	TBD	TBD	0	0	Polygraph Training for New Operator			H84	
H85	FY2018	Body Cameras (Add to Inventory)	10,500	10,500	0	0	0	Body Cameras (Add to Inventory)			H85	P
H86	FY2019	In-House Security System Upgrade	100,000	0	0	0	0	In-House Security System Upgrade			H86	O
H87	FY2019	Investigations Division Analyst (New Position)	0	TBD	0	0	0	Investigations Division Analyst (New Position)			H87	L
H88	FY2019	Scanners for Patrol	2,000	0	0	0	0	Scanners for Patrol			H88	-
H89	FY2020	Camera Security System for Critical Intersections (Estimate)	135,000	0	0	TBD	0	Security Surveillance System at intersections of major roadways			H89	C
H90	FY2020	Patrol Locker Renovations and Upgrades (Estimate)	90,000	0	0	0	0	Patrol Locker Renovations and Upgrades (Estimate)			H90	M
H91	FY2020	Additional Patrol Sergeant	0	53,000	0	0	0	Additional Patrol Sergeant			H91	
H92	FY2020	Fund Deputy Chief Position	0	97,500	0	0	0	Fund Deputy Chief Position			H92	
H93	FY2020	Hummer Equipment (Radios, Lights, Wench x 3)	0	15,000	0	0	0	Hummer Equipment (Radios, Lights, Wench x 3)			H93	
H94		<b>5-YEAR OPERATING AND CAPTIAL PLANNING FORECAST</b>	<b>726,200</b>	<b>564,700</b>	<b>388,700</b>	<b>317,700</b>	<b>0</b>	<b>5-YEAR OPERATING AND CAPITAL PLANNING FORECAST</b>			H94	P O L I C E

**COURT**  
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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
	EXPENSES															
	ACCT		FY2012	FY2013	FY2014	FY2015	FY2016	FY2016	FY2016	FY2017	FY2017	FY17 ACTUAL	FY2018			
	NUMBER	ACCOUNT NAME	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	AUG YTD	AUG YTD	BUDGET	EXPENSES AS	BUDGET	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
			EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	APPROVED	EXPENSES	EXPENSES	APPROVED	% OF BUDGET	APPROVED			
11	401012	SALARIES	293,183	309,884	328,548	371,084	403,037	419,655	371,958	381,177	433,049	88.02%	407,806	9 Employees, Includes Judge, Prosecutor, Public Defender, Parttime Court, 5 Magistrates; Overtime, On-Call Pay. Public Defender Reimbursed from Fair Trial Tax Funds (See I53); 5 Magistrates, OT & On Call Reimburse from Municipal Corrections Fund (See I46)	I1	C
12	402012	OFFICE SUPPLIES	5,630	3,749	3,824	6,852	3,985	5,500	3,453	0	0	0.00%	0	Paid from Municipal Court Administration Fund	I2	O
13	403812	INSURANCE - VISION	313	410	417	409	433	434	397	380	434	87.56%	484	5 Employee x \$8.06 x 12 Months	I3	U
14	404112	INSURANCE - HEALTH	17,338	17,262	21,214	22,864	24,710	25,380	22,625	23,700	26,640	88.96%	29,040	5 Employees x \$484 x 12 Months (Single).	I4	R
15	404312	INSURANCE - FAMILY	0	1,800	2,400	2,400	2,860	2,814	2,614	0	3,120	0.00%	0	0 Employees x \$283 x 12 Months.	I5	T
16	404512	INSURANCE - LIFE	274	311	336	455	420	420	385	385	420	91.67%	420	Life Insurance - Paid by the City: 5 Employees x \$7.00 x 12 Months	I6	C
17	404612	INS-EMP ASSIST PRGM	130	147	147	177	177	177	162	162	177	91.53%	177	Emp Asst Prgm - Paid by the City: 5 Employees x \$2.95 x 12 Months	I7	O
18	404812	INS - WORKMANS COMP	258	696	131	125	473	142	473	380	400	95.00%	319	Worker's Comp. Insurance - 9 Emp x Various Rates x 12 mos. Includes Judge, Prosecutor, Public Defender & Part-time Employee. Based on salary.	I8	U
19	406112	AL CRIME VICTIMS FUND	0	9,876	14,450	13,186	12,113	13,616	11,135	11,142	12,147	91.73%	12,527	Paid to Outside Agencies from Court Funds	I9	R
I10	406212	AL PEACE OFFICERS FUND	0	20,920	30,539	27,021	26,154	27,630	23,952	24,177	26,129	92.53%	26,897	Paid to Outside Agencies from Court Funds	I10	T
I11	406312	AMERICAN VILLAGE FUND	0	4,284	6,126	5,979	6,992	5,807	6,426	6,144	7,010	87.65%	6,846	Paid to Outside Agencies from Court Funds	I11	C
I12	406412	SC DA SOLICITORS FUND	0	60,916	88,605	80,216	82,072	81,039	75,125	76,694	81,955	93.58%	85,737	Paid to Outside Agencies from Court Funds	I12	O
I13	406512	STATE COMPROLLER FUND	0	296,344	446,990	372,294	356,014	377,276	326,765	333,456	356,470	93.54%	374,802	Paid to Outside Agencies from Court Funds	I13	U
I14	406612	SHELBY CTY CIRCUIT COURT	0	13,579	17,869	13,257	14,932	13,779	13,651	16,946	14,892	113.79%	18,026	Paid to Outside Agencies from Court Funds	I14	R
I15	406712	SHELBY CTY CIRCUIT JUDGE	0	9,885	14,613	13,994	12,445	14,885	11,430	11,542	12,469	92.57%	12,791	Paid to Outside Agencies from Court Funds	I15	T
I16	406812	STATE JUDICIAL FUND	0	39,678	58,565	52,000	50,352	53,382	46,095	47,209	50,285	93.88%	52,302	Paid to Outside Agencies from Court Funds	I16	C
I17	406912	MUNI CORRECTIONS FUND	0	208,173	386,551	473,470	452,228	477,705	415,469	424,191	453,239	93.59%	472,674	Paid to City of Pelham Municipal Corrections Fund	I17	O
I18	407112	RESTITUTION TO VICTIMS	0	8,067	8,956	5,402	11,856	0	3,795	4,150	7,000	59.29%	6,400	Restitution to Victims	I18	U
I19	407212	HWY TRAFFIC SAFETY FUND	0	0	0	75	405	0	177	780	250	312.00%	900	Paid to Outside Agencies from Court Funds - New FY2015 - Act 2014-222	I19	R
I20	407312	AL IMPAIRED DRIVING PE FUND	0	0	0	0	375	0	0	3,476	250	1390.40%	3,056	Paid to Outside Agencies from Court Funds - New FY2015 - Act 2014-222	I20	C
I21	407412	AL INTERLOCK INDIGENT FUND	0	0	0	169	911	0	225	1,999	600	333.17%	2,430	Paid to Outside Agencies from Court Funds - New FY2015 - Act 2014-222	I21	T
I22	407512	CITY OF PELHAM ADMIN FEE	0	0	0	0	0	0	506	96,892	0	0.00%	108,938	Paid to City of Pelham Court Administration Fee Fund	I22	
I23	408012	RETIREMENT	22,755	26,602	26,286	28,122	30,490	31,827	25,752	29,698	34,402	86.33%	35,675	State Retirement. Salary x 12.21% (4 Emp.) Tier 1, 9.61% Tier 2 (1 Emp.); Includes OT and On Call	I23	C
I24	409012	INSURANCE - LIABILITY	3,328	3,682	3,894	4,073	4,191	4,970	4,191	3,393	3,393	100.00%	3,562	Property Liability Insurance. Quarterly payments.	I24	O
I25	410012	REPAIR & MAINT - VAN	0	0	0	0	558	1,000	320	516	2,000	25.80%	2,000	Repair and Maintenance - Prisoner Van (Fuel: See I39)	I25	U
I26	411012	REPAIR & MAINTENANCE	0	0	46	0	24,496	24,500	24,496	0	500	0.00%	1,000	Minor Maintenance Supplies; Major Maint./Bldg Repairs - Police Budget	I26	R
I27	411512	REPAIR & MAINT - OTHER	0	10	85	314	0	1,000	0	817	1,000	81.70%	1,000	Repair and Maintenance; \$400 for scissor lift batteries and repairs	I27	T
I28	413012	DUES & SUBSCRIPTIONS	400	400	920	500	500	500	500	500	500	100.00%	500	AMCCMA Dues 5 at \$100 Each;	I28	
I29	414012	TRAINING AND TRAVEL	300	1,270	1,525	3,988	4,681	4,700	1,950	1,178	5,400	21.81%	6,066	Magistrates CEUs; Annual Court Clerk Conference. Expenses are paid from revenue generated through the Muni Court Training (See I42); Judge CEU \$350; On Call Mileage Reimbursement \$1,066	I29	

**COURT**  
Expense and Income Report FY 2017  
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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
EXPENSES																
	ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL EXPENSES	FY2013 ACTUAL EXPENSES	FY2014 ACTUAL EXPENSES	FY2015 ACTUAL EXPENSES	FY2016 ACTUAL EXPENSES	FY2016 BUDGET APPROVED	FY2016 AUG YTD EXPENSES	FY2017 AUG YTD EXPENSES	FY2017 BUDGET APPROVED	FY17 ACTUAL EXPENSES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
I30	415112	EMPLOYMENT TAXES - FICA	22,380	23,345	24,533	27,677	30,140	31,710	27,818	26,489	33,129	79.96%	31,198	Payroll Taxes 7.65%; 8 Full-Time Employees 1 Part-Time Employee; Includes Judge, Public Defender, Prosecutor, Overtime and On-call Pay. Public Defender is reimbursed from Fair Trial Tax Funds (See I-53)	I30	C
I31	419512	MAINT CONTRACTS	0	0	0	0	0	0	0	0	0	0.00%	0	Moved to IT Department FY2015	I31	C
I32	421012	EQUIPMENT RENTAL/LEASE	1,037	2,513	2,396	1,145	1,048	1,200	1,037	1,073	1,200	89.42%	1,200	Copier \$1,200;	I32	R
I33	421512	SMALL EQUIPT / FURNITURE	293	0	319	623	3,450	3,450	938	0	500	0.00%	3,200	1 Rolling Cart, 5 Desk Chairs	I33	T
I34	422612	COMPUTER HARDWARE	4,040	0	4,309	0	0	0	0	3,272	7,023	46.59%	5,000	3 Tablets, 2 Printers, 2 Mifi Mobile Wireless Internet Routers	I34	
I35	422712	COMPUTER SOFTWARE	3,266	386	2,422	7,833	2,400	2,880	2,400	2,475	2,880	85.94%	2,880	ACJIC \$1,680; LETS \$1,200; (Paid Quarterly)	I35	
I36	422812	COMPUTER MAINT AGRMTS	2,540	2,673	2,642	0	0	0	0	0	0	0.00%	0	Moved to IT Department FY2015	I36	C
I37	427112	CELL PHONE ALLOWANCE	0	0	0	0	0	0	0	375	750	0.00%	1,500	Cell Phone Allowance / \$25 Each - Paid Quarterly	I37	O
I38	428012	LEGAL AND PROFESSIONAL	6,246	15,079	21,025	12,197	17,393	20,000	14,467	17,574	20,000	87.87%	20,000	Appeals; Interpreters, Code Books,	I38	R
I39	431012	GASOLINE AND OIL	0	0	0	620	242	4,000	141	228	1,000	22.80%	500	Gasoline and Oil / Prisoner Van	I39	T
I40	450012	MUNICIPAL & COUNTY JAIL	61,750	48,097	63,619	36,485	29,340	57,150	19,001	17,973	25,000	71.89%	25,000	City Holding Cell and Shelby County Jail / Inmate Expenses;	I40	
I41		<b>TOTAL EXPENSES</b>	<b>445,461</b>	<b>1,130,038</b>	<b>1,584,302</b>	<b>1,585,006</b>	<b>1,611,873</b>	<b>1,708,528</b>	<b>1,459,829</b>	<b>1,670,543</b>	<b>1,625,613</b>	<b>96.61%</b>	<b>1,762,853</b>	<b>TOTAL EXPENSES</b>	I41	C
REVENUES - RECAP																
	ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL REVENUE	FY2013 ACTUAL REVENUE	FY2014 ACTUAL REVENUE	FY2015 ACTUAL REVENUE	FY2016 SEPT YTD REVENUE	FY2016 BUDGET APPROVED	FY2016 AUG YTD REVENUE	FY2017 AUG YTD REVENUE	FY2017 BUDGET REQUEST	FY17 ACTUAL REVENUE AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
I42	3028	TRAINING-MUNICIPAL COURT	16,756	10,899	11,701	10,240	10,165	10,500	9,289	9,379	10,133	92.56%	10,397	\$2 set aside from each ticket specifically targeted for Court Training	I42	T
I43	3200	COURT FUNDS	340,625	433,767	522,129	460,567	414,324	477,315	377,543	371,355	411,865	90.16%	412,025	Includes Court fines and Municipal Corrections Fund Dollars	I43	
I44	3204	CREDIT CARD SERV FEES	3,456	3,444	3,804	3,966	0	0	0	0	0	0.00%	0	Discontinued FY2016	I44	C
I45	3205	MUNICIPAL COURT	94,128	720,214	1,077,637	1,038,143	1,008,642	1,064,925	919,956	932,255	1,003,588	92.89%	1,044,479	All funds received are dispersed from this account	I45	O
I46	3660	SAL REIMBUR - COURT/MAG.	263,502	307,551	305,065	331,817	345,930	324,230	319,395	335,011	348,431	96.15%	421,600	(C) Reimbursement to Gen Fund from Muni Corrections for Magistrates (Includes Salary, Benefits, Overtime and On Call)	I46	C
I47	3620	COUNTY & STATE ADM FEE	18,959	79,234	87,174	76,630	75,442	79,052	68,882	68,123	75,144	90.66%	76,398	(C) Collected Court Fees	I47	R
I48	3622	MUNICIPAL GENERAL BAIL	481	1,977	1,851	1,473	1,463	1,502	1,295	1,120	1,413	79.26%	1,254	(C) Collected Court Fees	I48	T
I49	3625	MUNICIPAL COURT ADM FEE	15,350	50,803	50,189	92,993	90,542	96,680	82,961	84,093	90,503	92.92%	94,818	(C) Collected Court Fees	I49	
I50	3627	SOLICITORS BAIL FEE	1,963	8,895	8,332	6,631	6,583	6,756	5,827	5,040	6,357	79.28%	5,646	(C) Collected Court Fees	I50	C
I51	3628	JUDGE/CLERK BAIL FEE	1,858	8,887	8,332	6,743	6,583	6,924	5,827	5,378	6,357	84.80%	5,646	(C) Collected Court Fees	I51	O
I52	3631	BAIL FILING FEE	12	398	612	17,217	21,266	14,285	19,599	22,293	21,381	104.27%	26,987	(C) Collected Court Fees	I52	C
I53	3663	SAL REIMBUR - INDIGENT	0	0	0	21,186	42,372	42,372	38,841	36,834	42,372	86.93%	42,407	(C) Reimbursement to Gen Fund from Fair Trial Tax for Indigent Defense Atty	I53	R
I54	3974	INTERPRETER FEES	1,923	41	0	0	0	0	0	25	0	0.00%	0	No fees assessed beginning in FY2013.	I54	T
I55		<b>TOTAL COURT REVENUES</b>	<b>759,013</b>	<b>1,626,110</b>	<b>2,076,826</b>	<b>2,067,606</b>	<b>2,023,312</b>	<b>2,124,541</b>	<b>1,849,415</b>	<b>1,870,906</b>	<b>2,017,544</b>	<b>92.73%</b>	<b>2,141,657</b>	<b>Total Court Revenues</b>	I55	
I56	3655	SAL REIMBUR - POLICE/BAIL	42,203	52,645	48,494	46,693	51,204	55,000	51,204	54,634	80,000	68.29%	90,000	(P) Reimbursement to Gen Fund from Muni Corrections for Bailiffs (Police)	I56	

**COURT**  
Expense and Income Report FY 2017  
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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O				
	<b>TOTAL RECAP</b>																	
			FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2016 BUDGET APPROVED	FY2016 AUG YTD	FY2017 AUG YTD	FY2017 BUDGET REQUEST	FY17 ACTUAL AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS				
	<b>ACCT NUMBER</b>	<b>ACCOUNT NAME</b>																
157		TOTAL COURT REVENUES	759,013	1,626,110	2,076,826	2,067,606	2,023,312	2,124,541	1,849,415	1,870,906	2,017,544	92.73%	2,141,657	TOTAL REVENUES	157			C
158		TOTAL EXPENSES	445,461	1,130,038	1,584,302	1,585,006	1,611,873	1,708,528	1,459,829	1,570,543	1,625,613	96.61%	1,762,853	TOTAL EXPENSES	158			O
159		NET TOTAL	313,552	496,072	492,524	482,600	411,439	416,013	389,586	300,363	391,931	76.64%	378,804	NET TOTAL	159			C
		COURT DEPARTMENT																R
		CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018												EXPENSE	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS			T
160		NA												NA	160			C
161															161			O
162															162			O
163		CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018											0	CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018	163			C
		5-YEAR OPERATING AND CAPITAL PLANNING FORECAST																R
		COURT																T
					FY2019		FY2020		FY2021		FY2022		FY2023					C
164		NA												NA	164			O
																		U
																		R
165		5-YEAR OPERATING AND CAPITAL PLANNING FORECAST			0		0		0		0		0	5-YEAR OPERATING AND CAPITAL PLANNING FORECAST	165			T
																		C
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**INFORMATION TECHNOLOGY (IT)**

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Month Ending August 31, 2017

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
EXPENSES																
	ACCT		FY2012	FY2013	FY2014	FY2015	FY2016	FY2016	FY2016	FY2017	FY2017	FY17 ACTUAL	FY2018	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
	NUMBER	ACCOUNT NAME	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	AUG YTD	AUG YTD	BUDGET	% OF BUDGET	BUDGET			
			EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	APPROVED	EXPENSES	EXPENSES	APPROVED		APPROVED			
T1	401013	SALARIES	X	X	80,113	80,113	81,525	81,145	75,202	76,376	82,201	92.91%	180,581	2 Full Time Employee. (IT Manager & GIS)	T1	I
T2	402013	OFFICE SUPPLIES	X	X	0	0	0	1,000	0	0	1,000	0.00%	5,150	\$2,650 Plotter Printheads, Ink Carts & Paper; Business Cards; Vinyl Zoning Maps; Various Marketing Slicks \$1,500; Office Supplies	T2	N
T3	402513	MAINTENANCE SUPPLIES	X	X	0	0	0	0	0	0	0	0.00%	0	Bathroom/Kitchen Supplies; Janitorial	T3	F
T4	403813	INSURANCE - VISION	X	X	120	120	120	120	110	110	120	91.67%	240	2 Employee x \$10 x 12 Months; 0 Employee x \$8.06 x 12 Months	T4	O
T5	404113	INSURANCE - HEALTH	X	X	4,338	4,652	4,942	5,076	4,525	4,740	5,328	88.96%	11,616	2 Employees x \$484 x 12 Months.	T5	R
T6	404313	INSURANCE - FAMILY	X	X	2,200	2,400	2,860	2,814	2,614	2,832	3,120	90.77%	3,396	2 Employee x \$283 x 12 Months.	T6	M
T7	404513	INSURANCE - LIFE	X	X	75	91	84	84	77	77	84	91.67%	168	2 Employee x \$7.00 x 12 Months.	T7	A
T8	404613	INS-EMP ASSIST PRGM	X	X	32	35	35	35	32	32	35	91.43%	70	2 Employee \$2.95 x 12 Months.	T8	T
T9	404813	INS - WORKMANS COMP	X	X	45	40	58	40	58	53	49	108.16%	198	Annual Expense - Full Time Employee x \$7.72 / Month	T9	I
T10	408013	RETIREMENT	X	X	9,028	9,028	9,686	9,566	8,176	9,173	9,872	92.92%	21,734	State Retirement. Salary x 12.21% Tier 1, 9.61% Tier 2	T10	O
T11	409013	INSURANCE - LIABILITY	X	X	3,894	4,073	4,191	4,089	4,191	3,393	3,393	100.00%	3,562	Liability Insurance	T11	N
T12	410013	REPAIR & MAINT - VEHICLES	X	X	0	0	0	0	0	0	0	0.00%	0	No Vehicle	T12	T
T13	411013	REPAIR & MAINT. - BLDG	X	X	0	0	220	0	220	0	0	0.00%	0	Janitorial Services and Carpet Cleaning; Heating/Cooling Repairs; Kari-Lane	T13	E
T14	411513	REPAIR & MAINT. - OTHER	X	X	0	0	226	0	226	0	0	0.00%	0	Equipment	T14	C
T15	413013	DUES & SUBSCRIPTIONS	X	X	0	0	0	0	0	0	0	0.00%	275	GISP License \$275 - 3 Years	T15	H
T16	414013	TRAINING AND TRAVEL	X	X	2,275	297	616	5,000	284	152	5,000	3.04%	12,775	IT Travel and Spillman Training (Police); Mileage Reimbursement; GIS Travel	T16	N
T17	415113	EMPLOYMENT TAXES - FICA	X	X	5,792	5,786	5,641	6,129	5,188	5,472	6,288	87.02%	13,815	2 Employee Payroll Taxes 7.65%	T17	O
T18	418013	FIXED ASSETS	X	X	0	75,573	0	0	0	0	0	0.00%	0	None	T18	L
T19	419513	MAINT CONTRACTS	X	X	0	0	0	0	0	0	0	0.00%	73,500	GIS Scanning Maintenance \$7,000; GIS Plotter Maintenance \$3,000; ESRI License \$13,500; GIS County Aerial Mapping \$50,000	T19	O
T20	422013	EQUIPMENT MAINTENANCE	X	X	0	0	0	0	0	0	0	0.00%	3,000	GIS (Moved from Fire)	T20	G
T21	422613	COMPUTER HARDWARE	X	X	7,156	58,097	76,364	100,900	66,650	74,333	158,071	47.03%	82,600	Computer Hardware Purchases: Tablet for GIS \$1,000; 24 Computers \$21,600; Hardware Replacement \$50,000; \$10,000 GPS Antennas - moved from Fire	T21	Y
T22	422713	COMPUTER SOFTWARE	X	X	990	193	60,041	86,800	47,541	3,714	10,184	36.47%	15,300	Computer Software Purchases: GIS Software Purchases \$7,000; SQL and CALS Licenses \$6,300; Terminal Server 2016 CALS \$2,000	T22	I
T23	422813	COMPUTER MAINT AGRMTS	X	X	1,463	174,518	192,136	196,266	176,769	217,973	358,555	60.79%	352,292	Computer Maintenance / IT Support Contracts: Domain Registration \$400, InCare \$29,328, InVault Pro \$34,500, ATT Internet \$15,843, ATT Metro E \$58,680, Video Camera Maint \$1,200, Shadow Protect \$401, Fortinet \$3,715, Policy Patrol \$3,800, NetMotion \$4,000, VMWare \$2,500, Dell M520 Blade \$3,500, Dell 510 Blade \$1,100, SSL Renewal \$375, Ruckus Wifi \$4,000, Extreme Switch \$9,000, Backup Internet VOIP \$6,000, Office 365 \$74,400, InDefend \$7,350, Doc Management \$92,600	T23	T
T24	424013	UNIFORMS	X	X	0	87	0	300	0	0	300	0.00%	300	Uniforms	T24	
T25	427113	CELL PHONES & EQUIPMENT	X	X	971	848	1,102	1,500	1,022	1,377	1,000	137.70%	1,000	Cell Phone and Equipment Expense	T25	I
T26	428013	LEGAL & PROFESSIONAL	X	X	0	14,227	38,075	45,000	21,712	7,395	55,000	13.45%	68,800	Outsources IT support - School System or Local Company; GIS Data Services	T26	
T27		TOTAL EXPENSES	0	0	118,492	430,178	477,922	545,864	414,597	407,202	699,600	58.20%	850,372	TOTAL EXPENSES	T27	T

**INFORMATION TECHNOLOGY (IT)**

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IT DEPARTMENT												
CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018										FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
T28	NONE										T28	
T29											T29	
T30	CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018							0		CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018	T30	
5-YEAR OPERATING AND CAPITAL PLANNING FORECAST												
IT										DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
		FY2019	FY2020	FY2021	FY2022	FY2023						
T31	Switch Replacements	0	84,000	0	0	0	Switch Replacements				T31	
T32	Computer Replacements	27,000	28,000	45,000	40,000	27,000	Computer Replacements				T32	
T33	Metro E Upgrades	0	0	60,000	0	0	Metro E Upgrades				T33	
T34	Exchange/Office 365/SPAM Filter/Archiving/Sharepoint	0	0	0	75,000	0	Exchange/Office 365/SPAM Filter/Archiving/Sharepoint				T34	
T35	Firewall Upgrade	0	0	10,000	0	0	Firewall Upgrade				T35	
T36	FortiAnalyzer - Web Filter	0	0	7,500	0	0	FortiAnalyzer - Web Filter				T36	
T37	New Server - Hardware	75,000	0	0	0	75,000	New Server - Hardware				T37	
T38	Data Center	0	60,000	0	0	0	Data Center				T38	
T39	Windows Server User Cals 350	0	7,500	0	0	0	Windows Server User Cals 350				T39	
T40	SQL / CALS	0	15,000	0	0	0	SQL / CALS				T40	
T41	RDS User Cals 100	0	0	0	2,500	0	RDS User Cals 100				T41	
T42	Mobile Device Management	25,000	0	0	0	30,000	Mobile Device Management				T42	
T43	Document Management System	15,000	20,000	25,000	0	120,000	Document Management System				T43	
T44											T44	
T47											T47	
T48											T48	
T49											T49	
T50											T50	
T51	5-YEAR OPER & CAP PLANNING FORECAST	142,000	214,500	147,500	117,500	252,000	5-YEAR OPERATING AND CAPITAL PLANNING FORECAST				T51	

**FIRE**  
Expense Report FY 2017  
Month Ending August 31, 2017

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
EXPENSES																
ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL EXPENSES	FY2013 ACTUAL EXPENSES	FY2014 ACTUAL EXPENSES	FY2015 ACTUAL EXPENSES	FY2016 ACTUAL EXPENSES	FY2016 BUDGET APPROVED	FY2016 AUG YTD EXPENSES	FY2017 AUG YTD EXPENSES	FY2017 BUDGET APPROVED	FY17 ACTUAL EXPENSES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS			
J1	401021	SALARIES	5,160,141	5,159,820	5,550,976	5,593,618	5,784,205	5,796,259	5,349,996	5,638,939	5,791,462	97.37%	5,431,666	78 Fire, 1 City Shop Step raises for Paramedics	J1	т
J2	402021	OFFICE SUPPLIES	3,479	4,866	6,269	8,769	7,338	8,800	6,850	10,309	11,450	90.03%	9,200	Office Supplies;	J2	т
J3	402521	MAINTENANCE SUPPLIES	20,287	21,870	21,297	24,319	22,838	23,000	18,848	15,371	23,000	66.83%	20,000	Soap , Paper Products, Cleaning Supplies for all Stations, Training & Fire Prevention	J3	т
J4	403821	INSURANCE - VISION	7,323	8,684	8,807	8,854	8,627	9,161	7,910	8,022	9,235	86.87%	8,101	79 employees x Various Rates x 12 months (Family \$10/Single \$8.06 - Mthly	J4	
J5	404121	INSURANCE - HEALTH	348,916	343,173	393,312	385,692	413,964	426,283	378,192	392,575	458,208	85.68%	476,176	79 Employees x \$484 x 12 Months.	J5	т
J6	404321	INSURANCE - FAMILY	131,800	122,600	124,055	124,400	133,375	146,658	120,952	131,566	174,720	75.30%	156,216	46 Employees x \$283 x 12 months.	J6	т
J7	404521	INSURANCE - LIFE	5,643	6,825	7,006	7,569	7,022	7,224	6,432	6,495	7,308	88.88%	6,636	79 Employees x \$7.00 x 12 months	J7	т
J8	404621	INS-EMP ASSIST PRGM	2,758	2,926	2,743	2,944	2,929	3,045	2,682	2,702	3,080	87.73%	2,797	79 Employees x \$2.95 x 12 months	J8	т
J9	404821	INS - WORKMANS COMP	172,043	257,067	207,311	194,337	133,235	201,766	133,235	114,362	118,139	96.80%	108,528	79 Employees - Paid by City.	J9	
J10	408021	RETIREMENT	602,656	608,146	620,206	624,295	668,241	669,102	566,308	655,574	681,526	96.19%	648,556	State Retirement. Tier 1 Salary x 12.21% Tier 2 Salary x 9.61%	J10	т
J11	409021	INSURANCE - LIABILITY	46,596	47,548	70,088	73,307	75,444	74,350	75,444	69,708	67,867	102.71%	72,632	Liability Insurance	J11	т
J12	410021	REPAIR & MAINT - VEHICLES	53,485	47,292	40,019	58,950	59,769	46,000	55,031	58,518	60,000	97.53%	62,500	General Repair & Maintenance for 33 Vehicles/Fire Apparatus/Trailers/Carts	J12	т
J13	410521	REP & MAINT - NEW VEHICLE	0	0	16,523	0	9,815	9,200	8,514	8,086	9,200	87.89%	9,200	Detail New Vehicles with Equipment	J13	т
J14	411021	REPAIR & MAINT - BUILDING	25,121	28,414	64,394	46,013	268,160	375,000	127,462	164,246	290,292	56.58%	75,000	General Maintenance, Appliances, HVAC, Etc for 5 Fire Stations; Janitorial \$4,200 (City Hall); Training Center (\$15,000)	J14	
J15	411521	REPAIR & MAINT - OTHER	3,563	793	4,677	5,409	4,506	5,500	4,416	2,401	7,000	34.30%	7,000	Fire Hydrants, Portable Generators, Power Tools, etc.	J15	т
J16	412021	REPAIR & MAINT - RADIOS	5,638	4,420	6,538	2,184	1,093	6,500	903	5,448	6,500	83.82%	6,500	General Maintenance & Repairs Radios, Antennas.	J16	т
J17	413021	DUES & SUBSCRIPTIONS	2,349	1,624	3,386	3,338	3,755	4,800	2,325	3,885	4,800	80.94%	4,700	Memberships: AL Fire Chief's, Safety Officer's Assoc; Shelby Co Fire & EMS Assoc.; Fire Marshal Assoc; Subscriptions to Fire House, Fire Chief and Fire; IAFC, SEAFCA, CAFCA; NFPA	J17	т
J18	415121	EMPLOYMENT TAXES - FICA	368,188	371,695	401,524	404,834	421,286	436,627	389,768	410,412	443,046	92.63%	415,523	Payroll Taxes - 7.65%.	J18	
J19	418021	FIXED ASSETS	0	0	81,892	889,084	87,627	43,376	732,627	34,878	45,000	77.51%	55,000	Fire Staff Vehicle Replacement \$55,000 - See J52 Fire Apparatus Replacement - Engine 92 -(\$785,000) See J57	J19	
J20	418121	SMALL EQUIPMENT	0	0	0	22,896	0	0	0	0	0	0.00%		Small Equipment	J20	т
J21	419021	FIXED ASSETS - RADIOS	2,164	2,414	5,732	6,883	4,873	6,500	4,873	196	6,500	3.02%	6,500	PTT Replacements, Radios and Accessories	J21	т
J22	419221	TOOLS AND EQUIPMENT	18,381	8,521	19,577	20,974	22,487	22,000	11,728	28,782	39,000	73.75%	85,600	Fire & Rescue Equip; Fire Hose, Adapters & Appliances, Ropes, Batteries, etc.; Replace old/failed fire hoses (\$7,100); Speciality tools for maintenance and repairs of fire apparatus (\$9,500); Thermal Cameras (\$39,000); Haz-Mat (\$15k) 70,600	J22	т
J23	419521	MAINT CONTRACTS	36,844	34,650	92,952	89,186	41,674	97,652	27,282	89,161	113,800	78.35%	35,750	Verizon \$3,500; Bio Waste Disposal \$3,900; AT&T / Wireless MDT \$7,500; Visionary Systems Software Support \$3,040; AT&T Monthly Maint.; Pest Control \$2,500; Spillman Mobile Data Support \$7,656; Generator Maintenance \$4,600; Fertilizer and Weed Control \$2,000; ESO Contract Patient Care Reports \$5,985;	J23	

**FIRE**  
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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
EXPENSES																
	ACCT		FY2012	FY2013	FY2014	FY2015	FY2016	FY2016	FY2016	FY2017	FY2017	FY17 ACTUAL	FY2018	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
	NUMBER	ACCOUNT NAME	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	AUG YTD	AUG YTD	BUDGET	EXPENSES AS	BUDGET			
			EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	APPROVED	EXPENSES	EXPENSES	APPROVED	% OF BUDGET	APPROVED			
J24	420021	PHYSICALS & IMMUNIZATONS	0	4,007	29,927	25,592	28,594	30,000	12,008	22,609	37,000	61.11%	37,000	NFPA Standards Physicals for current and new employees. (Required)	J24	ח
J25	421021	EQUIPMENT RENTAL/LEASE	4,303	4,270	6,316	8,322	10,220	8,000	9,552	9,754	8,000	121.93%	8,200	Copier Lease, Haz-Mat Cylinder Rental	J25	—
J26	421521	COMPUTERS	0	X	X	X	X	X	X	X	X	X		See GL 422621 for FY2014	J26	ג
J27	422021	MAINT - EQUIPMENT	14,424	8,998	10,979	23,290	22,311	13,900	20,706	21,317	18,000	118.43%	30,000	Haz Mat Serv and Repair of Monitors; Calabration Bench Tester, SCUBA Service & Repairs; O2 Cylinders SCUBA & SCBA Hydro/Service; Heart Monitor/Defibrillator Maintenance; Hand Light Repairs; SCBA Compressor Maintenance, New SCBA Bench Test System; (\$3,000 GIS moved to IT)	J27	מ
J28	422621	COMPUTER HARDWARE	13,028	380	11,872	0	28,022	25,000	13,417	10,827	25,000	43.31%	13,000	Computer Hardware Purchases (\$10,000 moved to IT for GPS Antennas)	J28	ח
J29	422721	COMPUTER SOFTWARE	10,778	1,275	9,931	670	7,431	13,000	0	2,073	6,000	34.55%	3,000	Software Purchases	J29	—
J30	422821	COMPUTER MAINT AGRMTS	75,526	51,689	60,802	0	0	0	0	0	0	0.00%	0	Moved to IT Department FY2015	J30	ג
J31	423021	TRAV / CONV / TRAINING	30,805	27,859	47,349	41,328	43,160	39,000	38,730	32,310	51,500	62.74%	42,500	Firefighter, Dispatch, EMS, and Inspections Training; Officer Development Course (\$6500) / \$10.5K Transferred to Building	J31	מ
J32	424021	UNIFORMS	30,071	47,444	53,940	27,656	29,087	28,000	23,462	25,352	35,000	72.43%	35,000	Uniforms for Fire; Class A Uniforms for new hires; Added Building Dept	J32	
J33	424521	PERSONAL PROTECT. EQUIPT.	0	0	0	39,686	42,296	41,200	39,848	38,876	43,260	89.87%	48,000	Personal Protective Equipment. (Turnout, Boots, Helments, Gloves, Goggles)	J33	ח
J34	427021	UTILITIES	61,237	59,777	60,717	61,526	60,410	59,000	54,637	55,681	63,000	88.38%	63,000	Cable TV, AL Power, Alagasco- 5 Stations, Prevention, Training;	J34	—
J35	427121	CELL PHONES / NEXTELS	7,966	8,558	8,313	8,187	7,121	8,500	5,830	7,509	8,500	88.34%	8,500	Cell Phone/SouthernLINC PTT	J35	ג
J36	428021	LEGAL & PROFESSIONAL	0	432	7,244	65,368	97,464	124,300	65,010	84,441	180,903	46.68%	36,200	Title Application, Tag, Notary, National Registry, State EMT Licenses, Accreditation Fees (\$15,000)	J36	מ
J37	428121	LEGAL DOCU RECORDING	0	0	108	111	36	2,000	36	54	2,000	2.70%	2,000	Vehicle Title Registration, Deeds, Easements	J37	ח
J38	429021	LEGAL ADVERTISING	0	0	0	0	1,751	3,000	1,751	206	3,000	6.87%	0		J38	—
J39	430021	ADVERTISING & PROMOS	0	0	0	85	1,012	1,000	932	0	1,000	0.00%	1,000	Bid Announcements, ETC.	J39	ג
J40	431021	GASOLINE AND OIL	45,126	43,028	50,793	34,182	28,699	45,149	26,144	29,172	45,150	64.61%	39,950	Gasoline, Diesel and Oil for a fleet of Fire Department Vehicles	J40	מ
J41	431121	DEBT SERVICE	0	0	0	77,629	87,270	100,685	87,270	87,270	88,285	98.85%	88,285	Debt Service-SCBAs (\$52,136 / 4 of 5; Monitor Defibrillators \$36,149 / 5 of 5)	J41	
J42	433521	EMS	28,112	27,327	34,885	33,390	33,747	35,000	30,118	55,481	53,540	103.63%	44,000	EMS Supplies \$37,500; EMS Training Equipment (\$6500)	J42	
J43	452021	FIRE PREVENTION	8,963	265	5,469	8,469	7,403	8,500	845	8,332	8,500	98.02%	8,500	Public Education & Fire Prevention Week.	J43	ח
J44	454021	BOOKS & MATERIALS	2,134	1,540	2,545	3,364	4,097	4,900	3,737	1,897	4,900	38.71%	4,900	Books and Materials	J44	—
J45	470021	POSTAGE	17	63	108	321	257	2,500	324	414	2,500	16.56%	2,500	Postage and Shipping Costs	J45	ג
J46	502221	STATION 3 RELOCATION	0	0	0	0	0	100,000	0	4,000	337,000	1.19%	1,000,000	Relocation of Station 3 - See J51	J46	מ
J47	502921	SPECIAL PROJECTS	0	0	0	0	58,198	58,200	38,498	0	0	0.00%	0		J47	
J48	503121	SPECIAL EVENT / DISASTER	0	0	0	0	0	0	0	0	0	0.00%	5,000	Special Event; Disaster Recovery; Dive Alabama	J48	
J49	504321	HOMELAND SEC GRANT	-25,158	0	0	0	0	0	0	0	0	0.00%	0	Homeland Security Grant	J49	
J50	504331	HOMELAND SEC / FEMA	0	0	0	0	0	0	0	0	0	0.00%	0	Homeland Security / FEMA	J50	
		<b>TOTAL EXPENSES</b>	<b>7,324,707</b>	<b>7,370,260</b>	<b>8,150,582</b>	<b>9,057,031</b>	<b>8,780,849</b>	<b>9,169,637</b>	<b>8,504,633</b>	<b>8,349,191</b>	<b>9,393,171</b>	<b>88.89%</b>	<b>9,224,316</b>	<b>TOTAL EXPENSES</b>		

**FIRE**  
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FIRE DEPARTMENT										EXPENSE	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018													
J51	FY2017	Relocate Station #3 to Highway 11. Cost Estimated based on initial discussions.								1,000,000	Relocate Station 3 to Highway 11. Cost Estimated based on initial discussions. (See J46)	J51	т
J52	FY2017	Replace Fire Staff Vehicles								55,000	Replace Two Staff Vehicles - 2011 Ford Truck, 1999 Dodge Truck- See J19	J52	т
J53	FY2017	Additional Fire Inspector = New Employee \$48,072 + Benefits								0	Add Fire Inspector New Employee \$48,072 + Benefits (Added in J1, et al)	J53	т
J54	FY2017	Fire Apparatus Replacement								0	Replacement of Fire Engine 92 - 2006 Pierce	J54	т
J55		CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018								1,055,000	CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018	J55	
<b>5-YEAR OPERATING AND CAPTIAL PLANNING FORECAST</b>													т
<b>FIRE</b>											<b>DESCRIPTIONS / JUSTIFICATIONS / COMMENTS</b>		т
<b>Apparatus Replacement Schedule</b>			<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>						т
J56		Engine 95 - 2004 Pierce	0	795,000	0	0	0	0	0	0	Replace Engine 95 - 2004 Pierce	J56	т
J57		Engine 94 - 2007 Pierce	0	0	0	810,000	0	0	0	0	Replace Engine 94 - 2007 Pierce.	J57	т
J58												J58	т
<b>Staff Vehicle Replacement Schedule</b>											<b>Staff Vehicle Replacement Schedule</b>		т
J59												J59	т
J60		Unit 766 - 2009 Ford Expedition	45,000	0	0	0	0	0	0	0	Replace Unit 766 - 2009 Ford Expedition	J60	т
J61		Unit 758 - 2007 Ford Explorer - City Engineer	0	45,000	0	0	0	0	0	0	Unit 758 - 2007 Ford Explorer - City Engineer	J61	т
J62		Unit 773 - 2009 Chevrolet Z-71 - Building Inspector	0	0	45,000	0	0	0	0	0	Unit 773 - 2009 Chevrolet Z-71 - Building Inspector	J62	т
J63		Unit 759 - 2007 Ford Explorer	0	0	0	45,000	0	0	0	0	Unit 759 - 2007 Ford Explorer	J63	т
J64												J64	т
J65		<b>5-YEAR OPERATING AND CAPTIAL PLANNING FORECAST</b>	<b>45,000</b>	<b>840,000</b>	<b>45,000</b>	<b>855,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5-YEAR OPERATING AND CAPTIAL PLANNING FORECAST</b>	<b>J65</b>	<b>т</b>

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## FACILITIES MAINTENANCE AND LANDSCAPING

Expense Report FY 2017  
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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
EXPENSES																
	ACCT		FY2012	FY2013	FY2014	FY2015	FY2016	FY2016	FY2016	FY2017	FY2017	FY17 ACTUAL	FY2018	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
	NUMBER	ACCOUNT NAME	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	AUG YTD	AUG YTD	BUDGET	EXPENSES AS	BUDGET			
			EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	APPROVED	EXPENSES	EXPENSES	APPROVED	% OF BUDGET	APPROVED			
R1	401030	SALARIES	132,464	134,152	166,896	202,412	231,007	251,606	211,757	233,327	242,422	96.25%	256,429	6 Full Time Employees, 2 Seasonal	R1	F
R2	402030	OFFICE SUPPLIES	35	0	0	0	22	100	22	17	50	34.00%	50	Paper Products	R2	A
R3	402530	MAINTENANCE SUPPLIES	445	325	132	443	599	250	599	218	750	29.07%	500	Trash Bags, Gloves, Etc.	R3	C
R4	403830	INSURANCE - VISION	264	260	306	342	493	697	447	507	697	72.74%	720	6 Employees x Various Rates x 12 Mths (Family \$10/Single \$8.06 - Mthly)	R4	I
R5	404130	INSURANCE - HEALTH	13,360	13,608	18,108	22,776	28,124	31,104	25,622	28,440	31,968	88.96%	34,848	6 Employees x \$484 x 12 months.	R5	L
R6	404330	INSURANCE - FAMILY	7,200	7,200	8,200	7,600	6,366	10,428	5,874	5,664	9,360	60.51%	3,396	1 Employee x \$283 x 12 months.	R6	I
R7	404530	INSURANCE - LIFE	224	243	299	427	469	504	427	462	504	91.67%	504	6 Employees x \$7.00 x 12 months	R7	T
R8	404630	INS-EMP ASSIST PRGM	106	115	130	162	198	212	180	195	212	91.98%	212	6 Employees x \$2.95 x 12 months	R8	I
R9	404830	INS - WORKMANS COMP	816	3,798	4,670	11,861	7,709	10,714	7,709	7,436	5,878	126.51%	10,055	Workers Comp Insurance. 8 Employees (6 Ft / 2 PT)	R9	E
R10	408030	RETIREMENT	15,547	16,171	18,589	20,132	22,849	23,586	19,176	23,316	23,225	100.39%	26,416	State Retirement. Salary x 12.21% Tier 1, 9.61% Tier 2	R10	S
R11	409030	INSURANCE - LIABILITY	3,328	3,682	7,788	9,145	8,383	8,817	8,383	6,787	6,787	100.00%	7,124	Employee Liability Insurance - Paid by City; Deductibles	R11	
R12	410030	REPAIR & MAINT - VEHICLES	1,642	2,200	5,550	10,532	5,141	6,500	5,141	4,384	5,000	87.68%	7,500	Maintenance on 4 Trucks	R12	M
R13	411030	REPAIR & MAINT - BLDG	492	321	1,314	316	786	2,000	787	9,711	14,000	69.36%	1,000	Repair and Maintenance - Building;	R13	A
R14	411530	REPAIR & MAINT. - OTHER	3,479	3,218	22,324	12,121	11,961	10,300	11,549	19,881	24,000	82.84%	26,000	Fertilizer, Chemicals, Pine Straw, Shrubs, Grass. Includes All Departments.	R14	I
R15	412530	REPAIR & MAINT EQUIPMENT	4,755	5,318	5,875	10,264	13,386	13,500	12,449	5,629	12,500	45.03%	9,500	Equipment Repairs, Tires, Blades, Etc.	R15	N
R16	412630	PROPERTY DAMAGE	769	0	654	2,288	2,740	1,500	2,208	1,684	1,500	112.27%	2,000	Damage by Mowers / Weedeaters (Broken Windows, Windshields, Etc.)	R16	T
R17	413030	DUES & SUBSCRIPTIONS	0	0	0	0	0	0	0	0	X	X	X	Dues and Subscriptions	R17	E
R18	414030	TRAINING AND TRAVEL	0	0	0	750	0	250	0	0	1,000	0.00%	400	Certification and Training	R18	N
R19	415130	EMPLOYMENT TAXES - FICA	8,930	9,076	11,310	14,153	16,744	18,774	15,340	16,863	18,549	90.91%	19,617	Employee Taxes - 7.65%	R19	A
R20	418030	FIXED ASSETS	0	0	0	34,193	0	0	0	24,909	25,000	99.64%	40,000	FY2018: 2018 Dodge 4500 Truck with Landscape Bed \$40,000 (See R32) Replace 1999 Ford F250 with Landscape Bed	R20	N
R21	419530	MAINTENANCE CONTRACTS	0	0	0	0	0	0	0	0	0	0.00%	0	NA	R21	C
R22	421030	EQUIPMENT RENTAL/LEASE	0	0	2,475	0	7,426	7,426	6,807	4,950	5,569	88.88%	0	3 Year Tractor Lease - Monthly \$618.80; Final Payment - June 2017	R22	E
R23	421530	SMALL EQUIPT / TOOLS	7,309	23,177	10,022	8,759	30,523	30,500	30,523	7,420	7,500	98.93%	11,000	Mowers, Tools/Equipment; Cones; Emergency Lights; Signs, Safety Supplies; Pumps for Fuel Tanks for Non-Ethanol Gas & Offroad Diesel Fuel \$3,500	R23	L
R24	422630	COMPUTER HARDWARE	0	0	11	0	0	0	0	0	0	0.00%	0	Computer Hardware Purchases (New G/L FY2012)	R24	A
R25	422730	COMPUTER SOFTWARE	14	0	242	0	0	0	0	0	0	0.00%	0	Computer Software Purchases (New G/L FY2012)	R25	N
R26	422830	COMPUTER MAINT AGRMTS	20	0	264	0	0	0	0	0	0	0.00%	0	Computer Maintenance / IT Support Contracts (New G/L FY2012)	R26	D
R27	424030	UNIFORMS	972	915	2,277	2,703	3,440	3,500	2,755	2,185	3,500	62.43%	3,500	Shirts, Caps, Jackets, Hats, Boots, Rain Gear - 6 Employees / Parttime	R27	S
R28	427030	UTILITIES	4,983	5,029	5,424	4,675	4,568	5,600	4,224	4,079	5,000	81.58%	5,000	Alabama Power Company	R28	C
R29	427130	CELL PHONES / NEXTELS	1,370	1,611	1,650	1,404	986	1,469	725	937	1,250	74.96%	1,250	Cell Phones	R29	A
R30	431030	GASOLINE AND OIL	8,115	10,087	10,862	9,344	6,403	9,700	5,788	5,269	10,000	52.69%	10,000	Gasoline and Oil (Used Colonial surplus gas in FY2017)	R30	P
R31		TOTAL EXPENSES	216,619	240,506	305,372	386,802	410,323	449,037	378,492	414,270	456,221	90.80%	477,021	TOTAL EXPENSES	R31	E

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FACILITIES MAINTENANCE AND LANDSCAPING

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FACILITIES MAINTENANCE AND LANDSCAPING										EXPENSE	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018													
R32	FY2017	Truck Replacement								40,000	FY2018: 2018 Dodge 4500 Truck with Landscape Bed \$40,000 (See R20) Replace 1999 Ford F250 with Landscape Bed	R32	F
R33												R33	A
R34												R34	C
R35												R35	I
R36		CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018								40,000	CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018	R36	L
													I
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													I
													E
													S
R37			FY2019	FY2020	FY2021	FY2022	FY2023					R37	M
			0	0	0	0	0						A
R38			0	0	0	0	0					R38	N
													A
R39												R39	I
													N
R40		5-YEAR OPERATING AND CAPTIAL PLANNING FORECAST	0	0	0	0	0				5-YEAR OPERATING AND CAPTIAL PLANNING FORECAST	R40	T
													E
													N
													A
													N
													A
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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
EXPENSES																
	ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL EXPENSES	FY2013 ACTUAL EXPENSES	FY2014 ACTUAL EXPENSES	FY2015 ACTUAL EXPENSES	FY2016 ACTUAL EXPENSES	FY2016 BUDGET APPROVED	FY2016 AUG YTD EXPENSES	FY2017 AUG YTD EXPENSES	FY2017 BUDGET APPROVED	FY17 ACTUAL EXPENSES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
K1	401031	SALARIES	754,071	704,741	783,654	775,736	804,275	824,400	741,933	788,070	839,860	93.83%	888,738	18 Full Time Employees, Overtime & On Call \$25,000; Seasonal Included; NOTE: No Part Time Laborers were hired in FY2017)	K1	P
K2	402031	SUPPLIES	12,968	9,525	16,729	18,007	17,651	15,000	14,757	12,930	14,500	89.17%	14,500	Chemicals, pinestraw, mosquito control, safety supplies (6 Year Avg.)	K2	U
K3	402531	MAINTENANCE SUPPLIES	0	0	66	0	0	100	0	0	100	0.00%	100	Bathroom supplies, soap, can liners, etc.	K3	B
K4	403831	INSURANCE - VISION	1,293	1,422	1,333	1,376	1,397	1,568	1,281	1,352	1,512	89.42%	1,567	18 Employees x Various Rates x 12 Mths (Family \$10/Single \$8.06 - Mthly)	K4	L
K5	404131	INSURANCE - HEALTH	77,792	78,699	80,584	83,882	88,956	91,370	81,450	84,472	95,904	88.08%	104,544	18 Employees x \$484 x 12 Months (New Employee Requested)	K5	I
K6	404331	INSURANCE - FAMILY	18,600	19,600	20,800	20,608	22,880	22,512	20,912	24,996	28,080	89.02%	23,772	7 Employees x \$283 x 12 Months (New Employee Requested)	K6	C
K7	404531	INSURANCE - LIFE	1,256	1,393	1,281	1,632	1,505	1,512	1,379	1,372	1,512	90.74%	1,512	\$7.00 x 18 Employees x 12 Months (New Employee Requested)	K7	
K8	404631	INS-EMP ASSIST PRGM	614	658	558	637	637	637	584	581	637	91.21%	577	\$2.95 x 18 Employees x 12 Months (New Employee Requested)	K8	W
K9	404831	INS - WORKMANS COMP	21,978	25,357	12,519	20,815	13,975	14,250	13,975	16,096	11,820	136.18%	33,424	Worker's Comp Ins; 18 Full Time	K9	O
K10	408031	RETIREMENT	87,253	82,783	85,399	83,528	90,377	87,794	75,918	90,314	92,507	97.63%	100,948	State Retirement. Tier 1 Salary x 12.21% Tier 2 Salary x 9.61% (New Empl)	K10	R
K11	409031	INSURANCE - LIABILITY	23,300	28,357	31,150	32,581	41,913	33,044	41,913	33,933	33,934	100.00%	35,621	Liability Insurance; Lawsuit Deductibles	K11	K
K12	410031	REPAIR & MAINT - VEHICLES	32,179	24,969	31,801	32,610	70,315	30,000	66,145	38,349	35,000	109.57%	39,300	6 Year Average;	K12	S
K13	411031	REPAIR & MAINT - BLDG	33	2,582	793	909	5,670	8,330	5,670	1,273	1,000	127.30%	12,000	Building Repairs; HVAC; FY2018 Remodel Public Works Kitchen & Bath \$10,000 Request (See K50)	K13	
K14	411531	REPAIR & MAINT - OTHER	7,731	13,385	4,124	-78,147	2,500	8,500	2,500	7,324	8,000	91.55%	7,000	Windshields, Property Damage/6 yr. Avg.; Tree Service; Fuel Spill Cleanup	K14	P
K15	412031	REPAIR & MAINT - RADIO	0	0	0	0	48	0	48	0	0	0.00%	0	Repair and Maintenance - Radios	K15	U
K16	412531	REPAIR & MAINT - STREETS	14,425	7,600	4,855	1,200,644	443,093	562,500	324,942	33,792	452,000	7.48%	730,000	FY2018 - Street Resurfacing Project \$500,000 (See K44) FY2018 - Cummings Street Driveway Extention \$55,000+ (See K43) FY2018 - Dalton Street Project \$175,000 (See K45)	K16	B
K17	413031	DUES AND SUBSCRIPTIONS	15	0	0	0	0	0	0	0	0	0.00%	0	Card Services Fee	K17	L
K18	413531	STORM DRAINAGE REPAIRS	1,977	6,526	1,981	13,435	2,959	9,670	2,959	45,065	15,000	300.43%	20,000	Pipe, Mortar, Etc.	K18	C
K19	414031	TRAINING AND TRAVEL	1,502	190	663	850	500	3,000	500	800	3,000	26.67%	1,200	Training and Travel	K19	
K20	415131	EMPLOYMENT TAXES - FICA	55,193	51,199	57,186	56,689	59,127	61,646	54,571	57,714	62,330	92.59%	68,289	Employee Taxes - Salary x 7.65% (New Employee Requested)	K20	W
K21	418031	FIXED ASSETS	28,644	0	0	1,055,525	64,828	86,496	64,828	132,515	141,200	93.85%		FY2018 - Street Sweeper \$150,000 (See K45) FY2018 - John Deere 310L, Extended Boom \$84,000 (See K42)	K21	O
K22	418131	SMALL EQUIPMENT NEW / REPAIRS	1,662	10,656	2,551	12,691	2,880	8,000	2,809	9,044	8,000	113.05%	7,000	Weedeaters; Blowers, Polesaw, Chainsaw, Misc. Repairs; Mowers	K22	R
K23	419031	FIXED ASSETS - RADIO	0	0	0	100	0	500	0	0	100	0.00%	0	Fixed Assets - Radios	K23	S
K24	419531	MAINT. CONTRACTS	0	0	0	0	0	0	0	0	0	0.00%	0	IT Maintenance. See G/L 422831	K24	
K25	420031	PRE EMPLOYMENT	0	0	0	0	0	0	0	0	0	0.00%	0	Per Employment Expense	K25	
K26	421031	EQUIPMENT RENTAL	1,134	3,781	1,483	1,619	16,711	3,000	7,706	3,192	3,000	106.40%	4,800	Equipment Rental	K26	
K27	421531	SMALL EQUIPT / FURNITURE	0	1,145	0	665	0	1,000	0	7,803	8,800	88.67%	8,000		K27	
K28	422031	MAINT. - EQUIPMENT	944	3,374	5,546	5,911	7,492	5,200	7,311	7,131	6,500	109.71%	7,400	4 Year Average	K28	
K29	422631	COMPUTER HARDWARE	0	0	11	0	0	0	0	0	0	0.00%	0	Computer Hardware Purchases	K29	

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EXPENSES																	
ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL EXPENSES	FY2013 ACTUAL EXPENSES	FY2014 ACTUAL EXPENSES	FY2015 ACTUAL EXPENSES	FY2016 ACTUAL EXPENSES	FY2016 BUDGET APPROVED	FY2016 AUG YTD EXPENSES	FY2017 AUG YTD EXPENSES	FY2017 BUDGET APPROVED	FY17 ACTUAL EXPENSES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS				
K30	422731	COMPUTER SOFTWARE	356	39	242	0	0	0	0	0	0.00%	0	Computer Software Purchases	K30	P		
K31	422831	COMPUTER MAINT AGRMTS	1,733	267	264	0	0	0	0	0	0.00%	0	Computer Maintenance / IT Support Contracts	K31	U		
K32	423031	TRAINING	0	90	0	600	0	1,000	0	1,000	0.00%	1,000	Licenses & Continuing Education	K32	B		
K33	424031	UNIFORMS	2,669	1,998	3,141	4,263	3,750	4,800	3,750	3,551	65.76%	5,700	Uniforms: \$300 per Employee (New Employee Requested)	K33	L		
K34	427031	UTILITIES	1,237	6,314	7,789	6,539	3,614	10,000	3,169	4,084	54.45%	6,000	APCO, ALAGASCO. 5 Year Average.	K34	I		
K35	427131	CELL PHONES	2,982	2,684	3,065	4,051	4,229	3,500	3,480	3,661	96.34%	3,800	Cell Phone and Sprint Expense. 3 Year Average	K35	C		
K36	428031	LEGAL & PROFESSIONAL	0	2,050	21,769	20,710	500	20,000	500	62,153	24.86%	185,000	FY2018 - FY2018 - ADA Sidewalks \$40,000 (See K47); FY2018 - Cedar Cove / Highway 105 Drainage Project \$150,000 (See K49)	K36	W		
K37	431031	GASOLINE AND OIL	60,805	60,490	71,384	50,331	43,833	60,000	40,150	43,888	73.15%	56,000	6 Year Average	K37	O		
K38	431131	NEW EQUIP - VEHICLES	0	0	0	0	8,800	NA	8,800	0	0.00%	0		K38	R		
K39	433231	LANDFILL CHARGES	80	44,999	56,491	61,561	77,927	54,000	70,018	58,370	97.28%	60,000	Transfer from Trash Fund to cover Landfill Expenses (\$60,000)	K39	K		
K40	433431	ANIMAL CONTROL	8,341	9,400	9,924	9,331	11,311	10,000	11,232	4,109	34.24%	12,000	Animal Control	K40	S		
K41		TOTAL EXPENSES	1,222,767	1,206,273	1,319,136	3,499,689	1,913,653	2,043,329	1,675,190	1,577,934	69.70%	2,439,792	TOTAL EXPENSES	K41			
PUBLIC WORKS																	
CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018												EXPENSE	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS				P
K42	FY2015	John Deere 310L Backhoe Loader with Extendable Boom (Replacement for 1996 Ford 555-D)										0	John Deere 310L Backhoe Loader with Extendable Boom (Replacement) (K21)	K42	U		
K43	FY2016	Upgrades to Cummings Street										55,000	Driveway ("No Through Street") Extension to Cummings Street (See K16)	K43	B		
K44	Ongoing	Street Paving Projects										500,000	Street Paving, Striping; Court Way Paving (See K16)	K44	L		
K45	FY2017	Dalton Drive Project										175,000	Dalton Drive Project (K16)	K45	I		
K46	FY2017	Holland Lakes Drainage Study										0	Holland Lakes Drainage Study (See K36)	K46	C		
K47	FY2017	Sidewalks / ADA (PROWAG) ROW										40,000	Sidewalks / ADA (PROWAG) ROW (See K36)	K47	W		
K48	FY2017	Turn Lanes Philip Davis Street and Highway 52										0	Turn Lanes Philip Davis Street and Highway 52 (See K16)	K48	O		
K49	FY2017	Cedar Cove / Highway 105 Drainage Project										145,000	Cedar Cove / Highway 105 Drainage Project (See K36)	K49	R		
K50	FY2018	Remodel Public Works Kitchen and Bathroom										10,000	Supplies to Remodel Public Works Kitchen and Bathroom (See K13)	K50	K		
K51	FY2018	Full-time Employee (0) Seasonal Employees (4)										0	Total Salary and Benefits included in Public Works Budget Reauthorizing seasonal employees. None hired in FY2017.	K51	S		
K52														K52			
K53														K53			
K54														K54			
K55														K55			
K56														K56			
K57		CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018										925,000	CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018	K57			

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5-YEAR OPERATING AND CAPTIAL PLANNING FORECAST										DESCRIPTIONS / JUSTIFICATIONS / COMMENTS	K
PUBLIC WORKS											
			FY2019	FY2020	FY2021	FY2022	FY2023				P
K58	Paving Projects		800,000	800,000	800,000	800,000	800,000	800,000	Annual Paving Projects	K58	U
K59	Sidewalks / ADA (PROWAG) ROW		100,000	100,000	100,000	100,000	100,000	100,000	Sidewalks / ADA (PROWAG) ROW	K59	B
K60										K60	L
K61	5-YEAR OPERATING AND CAPTIAL PLANNING FORECAST		900,000	900,000	900,000	900,000	900,000	900,000	5-YEAR OPERATING AND CAPTIAL PLANNING FORECAST	K61	I
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	EXPENSES															
	ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL EXPENSES	FY2013 ACTUAL EXPENSES	FY2014 ACTUAL EXPENSES	FY2015 ACTUAL EXPENSES	FY2016 ACTUAL EXPENSES	FY2016 BUDGET APPROVED	FY2016 AUG YTD EXPENSES	FY2017 AUG YTD EXPENSES	FY2017 BUDGET APPROVED	FY17 ACTUAL EXPENSES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
L1	401032	SALARIES	319,604	317,614	332,646	321,467	276,890	276,342	256,278	255,231	270,383	94.40%	275,707	5 Full Time Employees (1 Full-time transferred to Fire Dept in FY2016.)	L1	G
L2	402032	SUPPLIES	7,040	10,248	18,193	20,199	19,720	21,600	15,285	20,706	24,150	85.74%	24,150	Oil Filters, belts, grease, etc.	L2	R
L3	402532	MAINTENANCE SUPPLIES	0	0	0	0	0	0	0	0	0	0.00%	0	Maintenance Supplies	L3	A
L4	403832	INSURANCE - VISION	720	704	697	685	588	577	541	507	577	87.87%	600	5 Employees x Various Rates x 12 Mths (Family \$10/Single \$ 8.06 - Mthly)	L4	G
L5	404132	INSURANCE - HEALTH	26,885	25,326	28,296	27,912	24,700	25,920	22,615	23,700	26,640	88.96%	29,040	5 Employees x \$484 x 12 Months.	L5	E
L6	404332	INSURANCE - FAMILY	9,600	7,200	7,200	5,800	5,720	5,628	5,228	5,664	6,240	90.77%	10,188	3 Employees x \$283 x 12 Months.	L6	
L7	404532	INSURANCE - LIFE	448	460	448	546	427	420	392	385	420	91.67%	420	5 Employees x \$7.00 x 12 Months	L7	
L8	404632	INS-EMP ASSIST PRGM	212	218	195	212	180	177	165	162	177	91.53%	177	5 Employees x \$2.95 x 12 Months	L8	
L9	404832	INS - WORKMANS COMP	13,260	21,695	12,506	2,787	8,282	5,145	8,282	6,168	6,969	88.51%	7,100	Paid by the City. 5 Employees x Various Rates x 12 Months	L9	
L10	408032	RETIREMENT	30,435	29,874	30,071	29,101	24,528	24,341	20,767	23,289	24,591	94.71%	25,946	State Retirement. 4 Employees Salary x 12.21% Tier 1, 9.61% Tier 2	L10	G
L11	409032	INSURANCE - LIABILITY	9,984	11,046	12,317	14,804	12,574	12,749	12,574	10,180	10,180	100.00%	10,686	Liability Insurance;	L11	R
L12	410032	REPAIR & MAINT - VEHICLES	408	1,479	1,428	2,628	2,440	3,000	984	614	3,000	20.47%	3,000	Repair and Maintenance - Vehicles	L12	A
L13	411032	REPAIR & MAINT - BLDG	723	2,036	3,944	5,150	6,809	6,500	6,809	8,229	6,500	126.60%	6,500	Garage Doors, AC Maintenance, Light Bulbs, Wiring	L13	G
L14	411532	REPAIR & MAINT - OTHER	0	0	0	0	3,465	3,465	3,465	0	0	0.00%	0		L14	E
L15	412532	REPAIR & MAINT EQUIPMENT	1,614	569	1,263	4,441	2,715	3,400	2,715	0	0	0.00%	2,500		L15	
L16	415132	EMPLOYMENT TAXES - FICA	23,107	23,157	24,376	23,696	20,335	20,746	18,818	18,832	20,685	91.04%	21,092	Payroll Taxes. Salary x 7.65%.	L16	
L17	418032	FIXED ASSETS	0	0	0	0	0	0	0	0	0	0.00%	0	NA	L17	
L18	418132	SMALL EQUIPT / FURNITURE	0	847	266	0	0	0	0	0	4,500	0.00%	0	Storage (Shipping) Container and Delivery - See L36	L18	G
L19	418232	SOFTWARE UPGRADES	949	0	6,588	949	1,349	2,000	1,349	4,945	5,000	98.90%	5,000	Scan Tool and Updates	L19	R
L20	419532	MAINT CONTRACTS	X	X	X	X	0	0	0	0	0	0.00%	0	IT Support	L20	A
L21	421032	EQUIPMENT RENTAL	0	0	0	0	0	0	0	0	0	0.00%	0	Equipment Rental	L21	G
L22	421500	SMALL EQUIPMENT & TOOLS	5,820	8,584	7,871	623	6,694	3,000	1,960	2,290	4,000	57.25%	4,000	Tools for Shop, Miscellaneous	L22	E
L23	422032	EQUIPMENT	8,312	0	17,717	0	0	0	0	0	0	0.00%	0		L23	
L24	422632	COMPUTER HARDWARE	0	0	3,266	0	0	0	0	0	0	0.00%	0	Moved to IT Department FY2015	L24	
L25	422732	COMPUTER SOFTWARE	980	116	727	1,728	1,728	1,800	1,728	1,728	2,800	61.71%	4,800	Information on all vehicles - Software (Annual Upgrade) & School Buses	L25	G
L26	422832	COMPUTER MAINT AGRMTS	12,650	9,375	8,206	0	0	0	0	0	0	0.00%	0	Moved to IT Department FY2015	L26	R
																A
																A
																G
																E

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EXPENSES																	
	ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL EXPENSES	FY2013 ACTUAL EXPENSES	FY2014 ACTUAL EXPENSES	FY2015 ACTUAL EXPENSES	FY2016 ACTUAL EXPENSES	FY2016 BUDGET APPROVED	FY2016 AUG YTD EXPENSES	FY2017 AUG YTD EXPENSES	FY2017 BUDGET APPROVED	FY17 ACTUAL EXPENSES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS			
L27	423032	TRAINING	1,440	1,120	2,026	876	796	2,000	796	190	2,000	9.50%	2,000	Employee Training	L27	G	
L28	424032	UNIFORMS	999	1,160	1,534	616	1,526	1,500	1,526	1,441	1,500	96.07%	1,500	\$250 x 6 Employees for Uniforms (Garage pays for all uniforms)	L28	A	
L29	427032	UTILITIES	15,966	22,273	22,320	19,940	15,108	24,000	14,355	14,046	25,200	55.74%	26,460	Utilities	L29	R	
L30	427132	CELL PHONES / NEXTELS	511	509	509	534	509	600	424	466	600	77.67%	600	Cell Phone and Sprint Expense	L30	A	
L31	428032	LEGAL & PROFESSIONAL	0	0	0	0	0	0	0	0	0	0.00%	0	Legal and Professional	L31	G	
L32	431032	GASOLINE AND OIL	17,719	14,643	20,032	24,707	14,836	21,217	14,301	8,927	21,217	42.07%	21,217	Gasoline and Oil	L32	E	
L33	431132	DEBT SERV - VEHIC/EQUIP	0	0	0	0	0	0	0	0	0	0.00%	0	Debt Service - Vehicles and Equipment	L33		
L34	433232	LANDFILL CHARGES	0	0	0	0	0	0	0	0	0	0.00%	0	Landfill Charges	L34		
L35	433632	HAZARDOUS WASTE	1,049	719	0	383	493	800	398	367	1,600	22.94%	1,600	Oil and Tire Disposal	L35		
L36		<b>TOTAL EXPENSES</b>	<b>510,435</b>	<b>510,972</b>	<b>564,642</b>	<b>509,784</b>	<b>452,412</b>	<b>466,927</b>	<b>411,775</b>	<b>408,067</b>	<b>468,929</b>	<b>87.02%</b>	<b>484,283</b>	<b>TOTAL EXPENSES</b>	L36	A	
		<b>GARAGE</b>														R	
		<b>CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018</b>												<b>EXPENSE</b>	<b>FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS</b>		A
L36		Additional Full Time Employee due to anticipated maintenance of City School buses												0	Estimate: Includes salary and benefits at Mechanic / Step 1. (See L1)	L36	G
L37																L37	E
L38																L38	
L39		<b>CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018</b>												0	<b>CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018</b>	L39	
		<b>5-YEAR OPERATING AND CAPITAL PLANNING FORECAST</b>															A
		<b>GARAGE</b>													<b>DESCRIPTIONS / JUSTIFICATIONS / COMMENTS</b>		R
					<b>FY2019</b>	<b>FY2020</b>			<b>FY2021</b>		<b>FY2022</b>		<b>FY2023</b>				A
L40																L40	G
L41																L41	E
L42		<b>5-YEAR OPERATING AND CAPITAL PLANNING FORECAST</b>			0	0			0		0		0	<b>5-YEAR OPERATING AND CAPITAL PLANNING FORECAST</b>	L42		
																	R
																	A
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**PELHAM CIVIC COMPLEX AND ICE ARENA**  
Income and Expense Report FY 2017  
Month Ending August 31, 2017

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O			
REVENUES																	
ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL REVENUES	FY2013 ACTUAL REVENUES	FY2014 ACTUAL REVENUES	FY2015 ACTUAL REVENUES	FY2016 ACTUAL REVENUES	FY2016 BUDGET APPROVED	FY2016 AUG YTD REVENUES	FY2017 AUG YTD REVENUES	FY2017 BUDGET APPROVED	FY17 ACTUAL REVENUES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS				
M1	3005	LOANED & BORROWED	20,913	11,439	0	0	0	0	0	0	0.00%	0	Reimbursement from Employees loaned to Ballantrae Food and Beverage				
M2	3025	POSTAGE REIMBUREMENT	0	0	178	276	55	200	48	35	70.00%	50	Reimbursement for Postage				
M2	3035	STALE DATED CHECKS	0	0	0	0	0	0	0	0	0.00%	0	Staled Dated Checks				
M3	3050	INTEREST INCOME	197	55	53	50	89	42	82	91	182.00%	50	Interest Income				
M4	3060	ADVERTISING-DASHER BDS	0	1,200	2,400	0	1,500	10,000	1,500	-372	10,000	-3.72%	20,000	Dasher Board Advertising Revenues (New FY2014)			
M5	3100	BANQUET ROOM RENTAL	200,021	216,281	264,648	124,760	200,755	250,000	169,848	211,727	349,000	60.67%	225,000	Banquet Room Rental, FY17 Includes \$99,000 Colonial Pipeline Fuel Spill			
M6	3105	REIMBUR - FUEL SPILLS	0	0	0	0	0	0	0	63,707	0	0.00%	0	Reimburse - Colonial Pipeline - Fuel Spill Sept. 2016 Salaries: \$8,376.66 Maintenance Supplies: \$325.00 Utility: \$198.00 Special Events: \$24.69 Reimburse - Colonial Pipeline - Explosion Oct. 2016 Salaries: \$13,175.11 Maintenance Supplies: \$11,607.56 Special Events: \$30,000.00			
M7	3125	FOOD & BEVERAGE SALES	338,522	275,296	277,988	254,986	269,101	300,000	239,889	391,081	300,000	130.36%	375,000	Banquet Food and Beverage Sales			
M8	3150	BEER AND WINE	16,270	25,346	25,593	34,435	39,335	40,000	35,972	56,467	45,000	125.48%	233,000	Beer and Wine Sales - Use \$2 x 3K x 28 games + \$65K for All Other Events			
M9	3200	MAIN ARENA RENTAL	104,318	79,521	61,645	47,269	50,647	60,000	48,787	107,585	80,000	134.48%	80,000	Special Events - Marvin's, H&G shows, Expos - Ice Down April - August			
M10	3250	CATERING COMMISSION	0	5,255	36,745	3,320	35	0	35	16	0	0.00%	0				
M11	3300	CONCESSIONS	85,376	87,459	118,249	178,994	206,751	200,000	188,518	209,190	220,000	95.09%	576,000	Concessions - Bulls - Use \$4 x 3K x 28 games + \$240K for All Other Concessions			
M12	3350	VENDING	8,504	7,290	7,075	5,018	5,120	5,000	4,604	4,554	5,000	91.08%	5,000	Vending			
M13	3400	BIRTHDAY PARTIES	78,291	70,778	90,675	101,374	75,901	100,000	71,955	36,095	100,000	36.10%	100,000	Birthday Parties			
M14	3410	GOLDEN JUBILEE	0	0	220	0	0	0	0	0	0.00%	0	New FY2014: T-Shirt Sales				
M15	3420	PRO HOCKEY - RENT	0	0	0	0	0	0	0	16,000	0	0.00%	100,000	Bham Bulls: \$16,000 due by July 1, \$3,000 prior to each home game			
													168,000	Ticket Revenue @ \$2/Ticket Sold - Assumes an average of 3K/Home Games & 0 Playoff Games			
M16	3425	SYNCHRO	0	0	0	0	0	0	0	10,049	0	0.00%	10,500	New FY2017			
M17	3430	THEATER ON ICE	0	0	0	0	99,915	75,000	79,379	6,265	0	0.00%	10,000	Theater on Ice (New FY2016)			
M18	3440	GOLF TOURNAMENT	0	0	0	0	6,755	0	6,755	1,500	0	0.00%	8,000	Golf Tournament - Benefiting the Pelham Hockey Programs			
M19	3450	LOCKER RENTAL	320	0	0	0	3,712	8,000	3,667	3,630	6,000	60.50%	5,000	Locker Rental			
M20	3460	SKATE SCHOOL	94,245	115,084	115,935	142,463	145,269	125,000	141,255	121,249	150,000	80.83%	150,000	Skate School (Hourly Rate paid to Skate Instructors)			
M21	3470	FREE SKATE/WALK-INS	51,820	47,549	46,071	52,493	77,420	55,000	70,910	76,406	65,000	117.55%	75,000	Free Skating / Walk-Ins			
M22	3480	PRIVATE ICE RENTAL	27,828	37,908	34,768	17,810	17,044	40,000	16,894	10,919	40,000	27.30%	40,000	Broomball, Youth Groups, Private Parties, Alabama Hockey			
M23	3490	TOURNAMENT-HOCKEY DIV3	0	0	0	34,319	0	0	0	0	0	0.00%	0	National Championship - Division 3 (March 2015)			
M24	3493	COCA COLA SPONSORSHIP	0	0	0	0	0	0	0	0	0	0	3,000	Coca Cola Sponsorship / Annual			
M25	3497	MAIN ARENA NAMING RTS	0	0	0	0	0	0	0	0	0	0	100,000	Main Arena Naming Rights for 5 Years			

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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
	REVENUES															
	ACCT		FY2012	FY2013	FY2014	FY2015	FY2016	FY2016	FY2016	FY2017	FY2017	FY17 ACTUAL	FY2018			
	NUMBER	ACCOUNT NAME	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	AUG YTD	AUG YTD	BUDGET	REVENUES AS	BUDGET	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
			REVENUES	REVENUES	REVENUES	REVENUES	REVENUES	APPROVED	REVENUES	REVENUES	APPROVED	% OF BUDGET	APPROVED			
M26	3500	PUBLIC SKATE SESSIONS	281,502	274,358	310,503	330,596	336,239	370,000	327,109	235,082	380,000	61.86%	380,000	Public Skate and Skate Rentals	M26	C
M27	3501	TRAVEL HOCKEY	34,906	25,594	47,944	49,945	55,516	55,000	55,516	55,462	60,000	92.44%	60,000	League play and practice ice time	M27	I
M28	3502	PELHAM YOUTH HOCKEY	70,495	55,256	93,392	98,607	104,540	90,000	87,678	130,856	100,000	130.86%	150,000	House League	M28	V
M29	3503	ADULT HOCKEY	61,824	60,604	88,674	112,014	161,986	110,000	148,930	165,394	150,000	110.26%	190,000	BASH, BOFA, BAHA and Pick-up Hockey	M29	I
M30	3504	GRATUITIES	69,440	32,854	0	10,021	31,513	0	27,785	44,521	0	0.00%	0	City's Commission on Food and Beverage (See GL 3250 M8)	M30	C
M31	3505	OVER AND SHORT	1	0	0	32	5	0	5	0	0	0.00%	0	Over and Short	M31	
M32	3506	Bham FIGURE SKATING CLUB	13,781	13,331	21,386	17,075	11,494	18,000	11,494	10,575	7,500	141.00%	7,500	Monthly Ice Time Rental and competitions	M32	C
M33	3507	TOURN - SEC HOCKEY	0	0	13,941	14,926	0	0	0	0	0	0.00%	0	SEC Hockey Tournament - February 2015	M33	O
M34	3508	UNCLAIMED PROP. - STATE	0	0	510	0	0	0	0	0	0	0.00%	0	Received from State Treasurer's Office. Submitted annually in May.	M34	M
M35	3525	RETURN CHECK FEE	150	90	125	35	135	90	135	245	150	163.33%	150	Insufficient Funds Service Charges	M35	P
M36	3550	CIVIC COMPLEX PRO SHOP	59,148	74,859	92,494	148,480	154,751	125,000	145,432	146,763	150,000	97.84%	150,000	Civic Complex Pro Shop	M36	L
M37	3575	BULLS HOCKEY PRO SHOP	0	0	0	0	0	0	0	5,288	0	0.00%	0	Bulls Hockey Pro Shop - New FY2018	M37	E
M38	3600	PRIVATE LESSONS-PROS	206,765	208,667	209,300	259,350	295,551	260,000	269,384	305,019	300,000	101.67%	300,000	Private Lessons. 85% of Lesson Revenues paid to Skate Instructors	M38	X
M39	3605	SKATE SCHOOL ICE SHOW	17,985	23,637	23,687	25,564	26,038	25,000	27,423	12,400	15,000	82.67%	15,000	Skate School Ice Show	M39	
M40	3700	ALABAMA HOCKEY	22,044	23,130	59,077	70,013	51,770	75,000	51,770	19,361	60,000	32.27%	60,000	ALA Hockey: Ticket Sales, Ice Time. Fewer Games in FY2017 See G/L 3480	M40	R
M41	3725	UAB HOCKEY	0	0	0	0	0	0	0	11,622	5,000	232.44%	15,000	UAB Hockey (New FY2017) * ESTIMATED * - 13 Dates	M41	I
M42	3730	PARKING - BHAM BULLS	0	0	0	0	0	0	0	0	0	0.00%	140,000	Parking for Birmingham Bulls Games	M42	C
M43	3800	MISCELLANEOUS	418	0	0	1,184	40	0	40	1	0	0.00%	0	Miscellaneous	M43	E
M44	3810	REV SHARING - BHAM BULLS	0	0	0	0	0	0	0	0	0	0.00%	15,000	Other Birmingham Bulls Revenue Sharing	M44	
M45	3980	SALE OF ASSETS	0	2,105	5,310	-114	0	0	0	360	0	0.00%	0	Auction	M45	A
M46	3995	TRANSFER FROM GEN FUND	1,159,336	1,075,000	1,443,172	2,460,590	1,375,000	1,149,104	1,125,000	2,000,000	1,167,056	171.37%	5,026,134	Transfer from General Fund to cover loss from Civic Complex Operations	M46	R
M47		TOTAL REVENUE	1,865,084	1,774,946	2,048,586	2,135,295	2,428,982	2,396,332	2,232,799	2,469,143	2,597,750	95.05%	3,766,250	TOTAL REVENUE	M47	E
M48		TOTAL REV & TRANS	3,024,420	2,849,946	3,491,758	4,595,885	3,803,982	3,545,436	3,357,799	4,469,143	3,764,806	118.71%	8,792,384	TOTAL REV & TRANS	M48	N
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**PELHAM CIVIC COMPLEX AND ICE ARENA**  
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M

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
	EXPENSES	OPERATIONS														
			FY2012	FY2013	FY2014	FY2015	FY2016	FY2016	FY2016	FY2017	FY2017	FY17 ACTUAL	FY2018	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
	ACCT		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	AUG YTD	AUG YTD	BUDGET	EXPENSES AS	BUDGET			
	NUMBER	ACCOUNT NAME	EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	APPROVED	EXPENSES	EXPENSES	APPROVED	% OF BUDGET	APPROVED			
M49	400501	SALARIES - SKATE SCHOOL	0	0	0	NA	NA		M49	C						
M50	401001	SALARIES	1,097,566	1,036,596	971,753	1,065,526	1,121,376	1,092,565	1,028,290	1,080,324	1,103,805	97.87%	1,110,495	14 FT and 30 PT Employees; 14 Skate Instructors - Paid 85% of Lessons;	M50	I
M51	401501	POSTAGE	-235	-19	0	0	0	0	0	0	0	0.00%	0	Postage	M51	V
M52	401601	BANK EXPENSES	18,832	18,087	24,347	32,452	31,363	22,000	28,998	27,627	27,000	102.32%	27,000	Credit Card Service Charges; Check Orders	M52	I
M53	402001	OFFICE SUPPLIES	6,884	5,924	7,102	7,127	6,657	7,500	6,405	3,962	7,500	52.83%	7,500	Office and Skate School Supplies, Includes Food and Beverage Office Suppl.	M53	C
M54	402501	MAINTENANCE SUPPLIES	23,265	27,087	28,212	32,726	34,787	28,000	33,986	19,574	35,000	55.93%	35,000	Paper goods, Propane, Light Bulbs, Paint, Chemicals, Plumbing and Salt	M54	C
M55	403801	INSURANCE - VISION	1,352	1,151	1,005	1,108	1,353	1,227	1,237	1,203	1,227	98.04%	1,467	14 Emp x Various Rates x 12 Mths (Family \$10 / Single \$8.06 - Mthly)	M55	O
M56	404001	INSURANCE - HEALTH	67,647	49,518	59,921	58,628	64,760	71,065	58,922	62,538	74,592	83.84%	64,428	14 Employees x \$444 x 12 Months.	M56	M
M57	404301	INSURANCE - FAMILY	12,000	10,600	11,400	17,800	20,820	12,498	19,098	18,264	31,200	58.54%	34,848	10 Employees x \$260 x 12 months.	M57	P
M58	404501	INSURANCE - LIFE	1,090	1,001	945	1,162	1,176	1,176	1,078	1,008	1,176	85.71%	1,092	14 Employees \$7.00 x 12 months	M58	L
M59	404601	INS-EMP ASSIST PRGM	531	481	410	445	487	496	445	440	496	88.71%	460	14 Employees x \$2.95 x 12 months	M59	E
M60	406501	INS - WORKMANS COMP	12,105	18,454	11,920	14,623	12,582	15,105	12,582	12,589	10,388	121.19%	12,798	Workers Comp Ins. 58 Employees x \$ 0.00 per Month x 12	M60	X
M61	408001	RETIREMENT	79,801	77,260	66,477	67,413	77,469	73,375	65,224	70,382	70,167	100.31%	77,929	State Retirement. Salary x 12.01% Tier 1, 9.49% Tier	M61	
M62	409001	INSURANCE - LIABILITY	29,128	33,004	38,938	40,726	41,913	41,305	41,913	33,933	33,934	100.00%	33,934	Liability Insurance: Premiums and Deductibles	M62	R
M63	409101	OVER AND SHORT CASH	0	0	0	0	0	0	0	0	0	0.00%	0	Over and Short Cash	M63	
M64	410001	PYMT - TKT SALES CIRCUS	315	17,165	8,171	5,697	0	0	0	0	0	0.00%	0	Circus Tickets (No Circus in FY2017)	M64	I
M65	410101	ALABAMA HOCKEY	0	850	53,102	68,988	40,825	69,000	40,825	1,870	42,000	4.45%	85,500	Referees & Payment to Alabama Hockey for ticket sales. Referee Lodging	M65	C
M66	410201	TOURNAMENT-HOCKEY SEC	0	0	11,461	3,745	0	0	0	0	0	0.00%	0	SEC Hockey Tournament - FY2015	M66	E
M67	410301	TOURNAMENT-HOCKEY DIV3	0	0	0	25,424	0	0	0	0	0	0.00%	0	Division III National Hockey Championship Tournament - FY2015	M67	A
M68	410401	UAB HOCKEY	0	0	0	0	0	0	0	0	5,000	0.00%	0	UAB Hockey (New FY2017) * ESTIMATED *	M68	R
M69	410501	DEBT SERVICE - INTEREST	221,661	0	69,164	55,422	45,701	45,847	42,264	33,354	36,056	92.51%	36,056	Int Pymts on Debt - Int Paid Prior to FY2014 - See M77. Matures 9/8/2020.	M69	E
M70	410601	MERCHANDISE SALES-BULLS	0	0	0	0	0	0	0	4,292	0	0.00%	0	Merchandise Sales - Commission to Birmingham Bulls Hockey (Weekly)	M70	N
M71	410701	AMORTIZATION - DISCOUNTS	0	0	0	0	0	NA	NA	NA	NA	0.00%	NA	Amortization Discounts for Bond Refinancing	M71	A
M72	410801	AMORTIZATION-ISSUE COSTS	0	0	0	0	0	NA	NA	NA	NA	0.00%	NA	Amortization for Issuance Costs for Bond Refinancing	M72	
M73	410901	AMORT DEF AMT ON REFND	0	0	0	60,241	0	NA	NA	NA	NA	0.00%	NA	Amortized Defeased Costs for Bond Refinancing	M73	C
M74	411001	REPAIR & MAINT - BUILDING	27,380	44,990	74,537	193,037	362,866	192,000	152,481	603,877	636,514	94.87%	736,514	Dehumidifier Install \$75,000; Main Arena Refrig. Repairs \$550,000; Lighting Upgrade \$19,000. See M159; Low-E Ceiling \$100,000 - See M163; Reimb from Shelby Co for A/V Upgrades \$7,486 -- Rec.11/7/16	M74	O
M75	411501	REPAIR & MAINT - VEHICLE	1,431	2,172	8,085	407	3,810	3,000	3,810	1,676	4,000	41.90%	4,000	Zamboni; Lift; Forklift	M75	P
M76	412001	REPAIR & MAINT - OTHER	1,000	80,987	117,468	5,890	7,597	5,000	7,597	2,985	7,000	42.64%	7,000	Rink Repairs; Cooling Tower; Valley Elementary School	M76	L
M77	413001	DUES & SUBSCRIPTIONS	3,348	3,265	4,254	4,684	7,833	4,500	7,545	5,450	5,000	109.00%	5,000	Skating, ASCAP Music Licensing, Assn Dues; Cosco ; Sams \$45; Website	M77	E
M78	414001	TRAINING AND TRAVEL	742	3,255	5,534	6,767	9,204	14,000	9,097	4,279	14,000	30.56%	14,000	Pro Skaters Assn; ISI Meeting; Coaches Clinic; SYHL Meeting, Bridal Shows, Monthly Business Meetings; NARCE; MaxIce Training	M78	X

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M

M

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
EXPENSES	OPERATIONS															
ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL EXPENSES	FY2013 ACTUAL EXPENSES	FY2014 ACTUAL EXPENSES	FY2015 ACTUAL EXPENSES	FY2016 ACTUAL EXPENSES	FY2016 BUDGET APPROVED	FY2016 ACTUAL EXPENSES	FY2017 AUG YTD EXPENSES	FY2017 BUDGET APPROVED	FY17 ACTUAL EXPENSES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS			
M79	414501	DASHER BOARDS	0	0	0	552	0	2,500	0	0	0.00%	0	Dasher Board Advertising	M79		C
M80	415001	EMPLOYMENT TAXES - FICA	69,859	64,273	58,375	60,328	64,583	63,734	59,165	59,968	99.75%	60,628	Payroll Taxes. Salary x 7.65%	M80		I
M81	418001	FIXED ASSETS	0	0	0	0	252,730	254,000	7,400	0	0.00%	500,000	Civic Complex Parcel Purchase for Park and Parking along Trail - SEE M162	M81		C
M82	418501	LEGAL & PROFESSIONAL	9,709	13,034	9,063	8,475	10,908	16,500	10,404	7,261	66.01%	11,000	Auditing ; Adm. Fee - Creative Benefits; Legal; ABC License \$500; Health Dept. Permit \$550;	M82		C
M83	419001	PUBLIC SKATE PURCHASE	10,042	35,620	1,698	0	0	0	0	4,345	NA	4,500	Public Skate Purchase - 50 Pair Replacements in FY2017	M83		O
M84	419501	MAINTENANCE CONTRACTS	25,692	22,199	19,463	27,117	49,439	29,000	20,324	22,031	78.12%	28,200	Pest Control, Alarms, Phone, Sprinkler, Mats, Chillers; AT&T; Elevator \$4,200; AC Maint Contracts; Forklift, Restrooms; Fire/Kitchen \$ 1,800	M84		M
M85	420001	MAINT SUPPLIES - KITCHEN	0	211	0	0	0	NA	NA	37	NA	NA	See G/L 420002	M85		P
M86	420501	EQUIPMENT MAINTENANCE	5,257	1,113	2,605	1,391	0	3,000	0	630	21.00%	3,000	Zamboni Parts: Replace and Sharpen Blades; Equipment, forklift	M86		L
M87	421001	EQUIPT RENTAL & LEASE	2,112	6,593	7,274	7,617	9,217	6,700	8,525	6,719	100.28%	7,000	Copier	M87		E
M88	421101	EXTRA STAFFING - BULLS	0	0	0	0	0	0	0	0	0.00%	56,000	Extra Staffing for Bulls Games / Some Schedules Will Be Adjusted / Vols?	M88		X
M89	421201	PARKING & POLICE - BULLS	0	0	0	0	0	0	0	0	0.00%	42,000	Parking and Police Staffing for Bulls Games	M89		
M90	421401	SYNCHRO	0	0	0	0	0	0	2,882	0	0.00%	0	New FY2017	M90		R
M91	421501	SMALL EQUIPT / FURNITURE	2,270	7,843	7,432	15,331	13,420	7,000	536	2,559	36.56%	7,000	Tables, Podiums,Skate Sharpening Equipt; Replace Banquet Room Lobby Furniture;	M91		I
M92	421601	THEATER ON ICE	0	0	0	NA	28,853	NA	27,697	22,917	0.00%	0	Theater on Ice (New FY2016)	M92		C
M93	421701	CONCESSIONS EQUIPMENT	0	0	0	NA	0	NA	NA	0	0.00%	0	See G/L 421702 - New in FY2010 - Concession Stand Equipt.	M93		E
M94	422601	COMPUTER HARDWARE	1,695	6,891	17,247	0	0	0	0	0	0.00%	0	Computer Hardware Purchases - Swipe Machine for Credit Cards	M94		A
M95	422701	COMPUTER SOFTWARE	6,532	773	4,845	0	16,110	20,700	16,110	10,140	184.36%	5,500	Computer software Purchases ; Replace MaxIce \$18,200 - See M172	M95		R
M96	422801	COMPUTER MAINT AGRMTS	18,773	13,919	12,697	0	75	8,700	0	0	0.00%	8,700	MaxIce and Reach Maintenance Agreements	M96		E
M97	424001	UNIFORMS	1,454	116	3,749	3,341	13	3,500	13	3,807	108.77%	3,500	Full time and Part time - Employee Shirts	M97		N
M98	427001	UTILITIES	311,222	330,694	337,823	299,292	334,803	325,000	297,164	265,353	81.65%	325,000	APCO, Alagasco; Includes Complex Parking Lot Lights per contract; AT&T	M98		A
M99	427101	CELL PHONES / NEXTELS	3,783	2,177	2,724	3,081	1,688	4,500	1,268	1,985	44.11%	4,500	Cell Phone Expense	M99		C
M100	430001	ADVERTISING & PROMO	74,665	29,663	49,338	50,794	70,610	60,000	70,610	43,682	72.80%	60,000	Advertising for Ice, Concession and Banquet Facilities.	M100		O
M101	431001	GASOLINE AND OIL	670	135	473	178	58	500	53	199	39.80%	500	Gasoline and Oil	M101		M
M102	431101	DEBT SERVICE - PRINCIPAL	349,419	375,553	747,047	610,555	564,825	564,793	517,376	526,341	91.60%	574,585	Principal Payments on Debt Service - Matures 9/8/2020	M102		P
M103	440001	BIRTHDAY PARTY	15,980	16,490	17,094	16,302	6,384	17,000	4,728	7,364	105.20%	7,000	Pizza, Cakes, Paper Goods-Cost of Sales; & Decorations	M103		L
M104	450001	FOOD / BANQUET-CATERING	0	0	0	NA	0	NA	NA	NA	NA	NA	See G/L 450002 - Cost of Food Sales - 37%	M104		E
M105	450101	CONCESSION STAND FOOD	0	0	0	0	0	NA	NA	NA	NA	NA	See G/L 450102 - Concession Stand - Cost of Food	M105		X
M106	450151	REVENUE SHARING-CONCES	0	0	0	0	0	0	0	0	0.00%	161,800	Concessions Revenue Sharing with the Bulls - 20%	M106		

**PELHAM CIVIC COMPLEX AND ICE ARENA**

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**M**

**M**

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
EXPENSES		OPERATIONS														
	ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL EXPENSES	FY2013 ACTUAL EXPENSES	FY2014 ACTUAL EXPENSES	FY2015 ACTUAL EXPENSES	FY2016 ACTUAL EXPENSES	FY2016 BUDGET APPROVED	FY2016 AUG YTD EXPENSES	FY2017 AUG YTD EXPENSES	FY2017 BUDGET APPROVED	FY17 ACTUAL EXPENSES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
M107	450201	NON-ALCOHOLIC BEVERAGE	0	0	0	NA	0	NA	NA	NA	NA	NA	NA	See G/L 450202 - New FY2010 - Cost of Bev.- Non-Alcoholic	M107	C
M108	450301	BEER AND WINE	0	0	0	NA	0	NA	NA	NA	NA	NA	NA	See G/L 450302 - New FY2010 - Beer and Wine Expense	M108	I
M19	450501	BANQUET RM RENTAL EXP	5,222	3,506	0	0	0	NA	NA	NA	NA	0.00%	NA		M19	V
M110	450601	FREE FACILITY RENTAL	0	71,945	129,758	NA	0	NA	NA	NA	NA	0.00%	NA	Non-Compensated Room Rental: Chamber, Non-Profit and School Events (See G/L 3105 - Transfer from General Fund)	M110	I
M111	452501	SPECIAL EVENTS	9,839	2,611	1,300	5,259	4,026	7,000	3,713	3,190	7,000	45.57%	7,000	Christmas Tree décor, etc., Main Arena and Special Events	M111	C
M112	452601	BASKETBALL TOURNAMENT	0	0	0	0	0	NA	NA	NA	NA	NA	NA	State High School Basketball Tournament	M112	C
M113	455001	SKATE SCHOOL ICE SHOWS	14,906	11,773	16,272	19,706	12,705	16,000	12,705	11,602	16,000	72.51%	16,000	Holiday Skate Show, Camps; Skate School, Hockey and Ice Shows	M113	O
M114	455101	ICE SHOWS / CAMPS - ADM	0	1,520	0	1,580	6,804	1,500	6,804	7,308	7,000	104.40%	7,000	Ice Shows and Camps - Administrative Expense	M114	M
M115	455201	GOLF TOURNAMENT	0	0	0	0	3,551	0	3,525	0	0	0.00%	0	Golf Tournament - Benefiting the Pelham Hockey Programs	M115	P
M116	455501	ADULT HOCKEY	0	0	0	1,350	2,009	1,500	2,009	32,070	22,000	145.77%	32,000	Uniforms, Referees, Supplies, D-League and Men's League	M116	L
M117	456101	YOUTH HOCKEY	22,866	19,369	12,577	37,701	66,261	40,000	62,950	41,670	40,000	104.18%	48,000	Uniforms, Referees, Supplies; Website Maintenance	M117	E
M118	456201	PRO SHOP	64,469	63,528	94,259	125,334	127,700	75,000	116,570	116,796	75,000	155.73%	75,000	Pro Shop Inventory Purchases, Includes Hockey and Ice Skating Items	M118	X
M119	9100	TRUSTEE	1,575	0	0	0	0	NA	NA	NA	NA	0.00%	NA	Trustee Fee for Debt Service (Regions Bank)	M119	
M120	9970	INTERGOVT TRANSFERS	447	X	X	0	0	0	0	0	NA	X	NA		M120	R
M121	9971	TRANSFER FM SPEC REV	0	0	0	0	0	0	0	0	NA	0.00%	NA	Transfers from Special Revenues	M121	
M122	500101	PRACTICE ARENA UPGRADES	0	0	45,397	4,300	0	0	0	8,000	NA	0.00%	NA	Practice Arena Renovations: Building addition, bleachers, etc.	M122	I
M123	500201	MAIN ARENA RENOVATIONS	0	0	0	0	0	0	0	491,893	NA	0.00%	4,100,000	Complete Remodel of Main Arena: New North End Stands, Locker Rooms, Restrooms, Concession Stand and Coaches / Training Room; Seating Remaining 9/26/2017 - Taylor-Miree \$2,798,533, Seating Solutions \$1,260,000	M123	A
M124	500301	ELEVATOR	0	0	0	29,554	790	0	790	0	NA	0.00%	NA	New Elevator \$55,000 (FY2015 Expense)	M124	R
M125		TOTAL COMPLEX OPERATIONS EXPENSES	2,634,301	2,533,377	3,172,716	3,099,176	3,540,141	3,227,786	2,812,236	3,690,376	3,422,856	107.82%	8,450,434	TOTAL COMPLEX OPERATIONS EXPENSES	M125	N

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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
EXPENSES	FOOD AND BEVERAGE															
ACCT			FY2012	FY2013	FY2014	FY2015	FY2016	FY2016	FY2016	FY2017	FY2017	FY17 ACTUAL	FY2018			
NUMBER	ACCOUNT NAME	EXPENSES	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	AUG YTD	AUG YTD	BUDGET	EXPENSES AS	BUDGET	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
			EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	APPROVED	EXPENSES	EXPENSES	APPROVED	% OF BUDGET	APPROVED			
M126	401302	TEMP SERV - SPEC EVENTS	25,532	15,020	0	0	NA	NA	NA	NA	NA	NA	NA	1,250 Hrs at \$14.50 per hour.	M126	C
M127	401502	POSTAGE	0	0	0	0	NA	NA	NA	NA	0	0.00%	0	Postage	M127	I
M128	402002	OFFICE SUPPLIES	371	7,283	0	120	NA	150	0	37	0	NA	0	Office Supplies	M128	V
M129	402502	MAINTENANCE SUPPLIES	80	0	0	NA	NA	NA	0	0	0	0.00%	0	Paper goods, Propane, Light Bulbs, Paint, Chemicals, Plumbing and Salt.	M129	I
M130	413002	DUES & SUBSCRIPTIONS	145	35	0	NA	40	NA	NA	NA	NA	NA	NA	Chef Association Dues	M130	C
M131	414002	FOOD & BEVERAGE SALES	528	12,505	0	NA	NA	NA	NA	73	0	0.00%	0	Invoiced Food and Beverage Sales	M131	C
M132	414502	FOOD & BEV DISPUTES	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	Food and Beverage Disputes	M132	O
M133	415102	EMPLOYMENT TAXES - FICA	0	0	0	NA	NA	FICA	M133	M						
M134	418502	LEGAL & PROFESSIONAL	752	250	1,000	500	500	NA	500	500	500	0.00%	500	ABC License Renewal	M134	P
M135	419502	MAINTENANCE CONTRACTS	717	500	500	1,515	1,000	1,000	1,000	8,740	1,200	728.33%	1,200	Grease Trap Cleaning, etc.	M135	L
M136	420002	MAINT SUPPLIES-NON FOOD	17,935	5,781	366	6,627	14,500	6,000	11,980	16,417	6,500	252.57%	6,500	Previous History. Paper Goods, Cleaning, Ecolab, Etc.	M136	E
M137	420502	EQUIP MAINT - KITCHEN	8,041	194	663	785	1,994	2,500	1,822	1,544	2,500	61.76%	2,500	Equipment Repairs	M137	X
M138	421002	EQUIPT RENTAL & LEASE	0	0	0	0	0	0	0	0	0	0.00%	0	Equipment Rental and Lease	M138	
M139	421502	SMALL EQUIPT / FURNITURE	75	0	9,514	0	0	0	0	0	0	0.00%	0	Small Equipment and Furniture, Portable Beverage Bar (2014)	M139	R
M140	421602	KITCHEN EQUIP-SM WARES	2,528	2,041	194	4,678	44	2,000	44	0	5,250	0.00%	5,250	Dishwasher (Glasses) and 2 Bar Stations	M140	
M141	421702	CONCESSIONS EQUIPMENT	4,951	5,335	11,480	4,634	4,278	5,000	4,102	1,637	5,000	32.74%	5,000	Repairs - Popcorn Machine, Hot Dog Roller	M141	I
M142	424002	UNIFORMS	884	0	0	NA	NA	0	0	0	0	NA	0	Chef jackets, Staff Uniforms	M142	C
M143	427002	UTILITIES	0	0	0	NA	NA	0	0	0	0	NA	0	Utilities	M143	E
M144	427102	CELL PHONES / NEXTELS	3,882	900	0	1,371	NA	0	0	0	0	NA	0	Cell Phone Expense	M144	A
M145	430002	ADVERTISING & PROMO	0	0	329	0	0	0	0	0	0	0.00%	0	Advertising and Promotion	M145	R
M146	450002	COST OF FOOD-BANQUET	84,180	203,055	227,880	278,643	263,872	205,000	237,851	358,822	215,000	165.96%	215,000	Paid to Catering Companies for Civic Complex Events	M146	E
M147	450102	CONCESSION STAND	36,514	44,235	63,075	83,635	140,848	70,000	94,590	139,657	80,000	174.57%	80,000	40% Cost of Food, Incl. Paper Goods	M147	N
M148	450202	NON-ALCOHOLIC BEVERAGE	0	72	23	-20	0	0	0	0	0	0.00%	0	See Concessions Sales	M148	A
M149	450302	BEER AND WINE	4,172	10,102	8,198	10,867	11,458	12,000	9,427	16,974	12,000	141.45%	12,000	Beer and Wine	M149	
M150	450502	BANQUET ROOM RENTAL EXP	9,812	8,481	10,289	15,128	11,175	14,000	9,694	22,498	14,000	180.70%	14,000	Linen Services, Drapery, AV, etc.	M150	C
M151	452502	COMP. EVENTS	0	0	0	0	0	0	0	0	0	0.00%	0	Non-reimbursed City Events. (Elections, etc.)	M151	O
M152		TOTAL FOOD & BEV EXP	201,099	315,789	333,511	408,503	449,709	317,650	371,010	564,899	341,950	165.20%	341,950	TOTAL FOOD & BEV EXP	M152	X

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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O			
REVENUES	FOOD AND BEVERAGE RECAP																
ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL REVENUES	FY2013 ACTUAL REVENUES	FY2014 ACTUAL REVENUES	FY2015 ACTUAL REVENUES	FY2016 ACTUAL REVENUES	FY2016 BUDGET APPROVED	FY2016 AUG YTD REVENUES	FY2017 AUG YTD REVENUES	FY2017 BUDGET APPROVED	FY17 ACTUAL EXPENSES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS				
M153	3005	LOANED AND BORROWED	20,913	11,439	0	0	0	0	0	NA	0.00%	0	Loaned and Borrowed Employees	M153		C	
M154	3125	FOOD AND BEV SALES	338,522	275,296	277,988	254,986	289,101	300,000	239,889	391,081	300,000	130.36%	375,000	Banquet Food and Beverage	M154		I
M155	3150	BEER AND WINE	16,270	25,346	25,593	34,435	39,335	40,000	35,972	56,467	45,000	125.48%	233,000	Special Events, Concerts, Banquets, Etc.	M155		V
M156	3250	CATERING COMMISSIONS	0	0	0	3,320	35	0	35	16	0	0.00%	0	10% of Gross Food and Beverage Sales	M156		I
M157	3300	CONCESSIONS	85,376	87,459	118,249	178,994	206,751	200,000	188,518	209,190	220,000	95.09%	576,000	Winter and Special Events	M157		C
M158	3504	GRATUITIES	69,440	32,854	0	10,021	31,513	0	27,785	44,521	0	0.00%	0	Food and Beverage (See GL 3250)	M158		
M159		TOTAL FOOD & BEVERAGE REVENUES	530,521	432,394	421,830	481,756	540,000	492,199	701,275	565,000	124.12%	1,184,000	TOTAL FOOD & BEVERAGE REVENUES	M159		C	
																O	
	TOTALS	FOOD AND BEVERAGE															M
M160		TOTAL REVENUE	530,521	432,394	421,830	481,756	540,000	492,199	701,275	565,000	124.12%	1,184,000	TOTAL REVENUE	M160		P	
M161		TOTAL EXPENSES	201,099	315,789	333,511	408,503	449,709	317,650	371,010	564,899	341,950	165.20%	341,950	TOTAL EXPENSES	M161		L
M162		NET PROFIT	329,422	116,605	88,319	73,253	97,026	222,350	121,189	136,376	223,050	61.14%	842,050	NET PROFIT	M162		E
																	X
	RECAP	TOTALS - CIVIC COMPLEX															
			FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2016 BUDGET APPROVED	FY2016 AUG YTD	FY2017 AUG YTD	FY2017 BUDGET APPROVED	FY16 ACTUAL % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS			
M165		TOTAL REV & TRANS (+)	3,024,420	2,849,946	3,491,758	4,595,885	3,803,982	3,545,436	3,357,799	4,469,143	3,764,806	118.71%	8,792,384	Total Revenue and Transfers from General Fund	M165		I
M166		TOTAL EXPENSES (-)	2,835,400	2,849,166	3,506,227	3,507,679	3,989,850	3,545,436	3,183,246	4,255,275	3,764,806	113.03%	8,792,384	Total Civic Complex Operating Expenses	M166		C
M167		GROSS INCOME (=)	189,020	780	-14,469	1,088,206	-185,868	0	174,553	213,868	0	NA	0	Revenues less Expenses = Gross Income	M167		E
M168		LESS GEN FUND TRANS	-1,169,336	-1,075,000	-1,443,172	-2,460,590	-1,375,000	-1,149,104	-1,125,000	-2,000,000	-1,167,056	171.37%	-5,026,134	Transfers-General Fund to cover loss from Civic Complex Operations	M168		A
M169		INCOME (LOSS)	-970,316	-1,074,220	-1,457,641	-1,372,384	-1,560,868	-1,149,104	-950,447	-1,786,132	-1,167,056	153.05%	-5,026,134	Gross Income or loss (-) from Civic Complex Operations	M169		R
M170		ADD BACK DEBT SERVICE - EXPENSES	349,419	375,553	816,211	665,977	610,526	610,640	559,640	559,695	610,641	91.66%	610,641	BOND DEBT SERVICE	M170		E
M171		OPERATING INCOME (-) LOSS AFTER ADJ FOR DEBT SERVICE	-620,897	-698,667	-641,430	-706,407	-950,342	-538,464	-390,807	-1,226,437	-556,415	220.42%	-4,415,493	NET OPERATING INC (-) LOSS AFTER ADJ FOR DEBT SERVICE	M171		N
																	A
																	C
																	O
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CIVIC COMPLEX										EXPENSE	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS			
CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018														
M170	FY2015	Land Purchase								500,000	Civic Complex Parcel Purchase for Park and Parking along Trail - SEE M76	M170		
M171	FY2016	Low-E Ceiling								100,000	Low-E Ceiling - See M69	M171		
M172												M172		
M173												M173		
M174												M174		
M175												M175		
M176												M176		
M177												M177		
M178												M178		
M179												M179		
M180												M180		
M181		CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018								600,000	CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018	M181		
5-YEAR OPERATING AND CAPTIAL PLANNING FORECAST														
CIVIC COMPLEX											DESCRIPTIONS / JUSTIFICATIONS / COMMENTS			
			FY2019	FY2020	FY2021	FY2022	FY2023							
M182		Zamboni (Replacement)	90,000									M182		
M183												M183		
M184		5-YEAR OPERATING AND CAPTIAL PLANNING FORECAST	90,000	0	0	0	0	0		5-YEAR OPERATING AND CAPTIAL PLANNING FORECAST		M184		

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**PELHAM RACQUET CLUB**  
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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
REVENUES																
ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL REVENUES	FY2013 ACTUAL REVENUES	FY2014 ACTUAL REVENUES	FY2015 ACTUAL REVENUES	FY2016 ACTUAL REVENUES	FY2016 BUDGET APPROVED	FY2016 AUG YTD REVENUES	FY2017 AUG YTD REVENUES	FY2017 BUDGET APPROVED	FY17 ACTUAL REVENUES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS			
N1	3005	MEMBERSHIP FEES - RC	152,981	161,992	168,910	167,898	181,210	175,000	163,310	161,089	175,000	92.05%	215,000	407 Members (Rate increase in October of \$10.00/month to each member) \$40,000 increase for 2018	N1	R
N2	3006	MEMBERSHIP FEES - TC	19,418	17,470	20,245	20,140	16,200	25,000	14,255	10,980	20,000	54.90%	17,000	160 members as of June 1, 2017.	N2	A
N3	3010	COURT FEES - RC	8,480	10,479	7,825	6,311	7,282	8,000	6,872	9,021	8,000	112.76%	8,000	Daily Fees \$ 10	N3	C
N4	3011	COURT FEES - TC	249	198	186	123	147	200	129	147	150	98.00%	150	Daily Fees \$ 3	N4	Q
N5	3012	SOUTHERN OPEN 14'S	10,208	8,302	12,842	13,876	15,631	15,000	724	955	14,000	6.82%	15,000	Southern Open 14s. Operating Expenses - See N65. Sept.2-5 (196 players)	N5	U
N6	3014	RACQUET STRINGING	19,013	16,425	14,220	13,978	18,579	14,000	16,041	20,370	15,500	131.42%	18,500	685 Racquets, Avg. \$27 Each.	N6	E
N7	3016	LEAGUE PRGMS - TC	1,110	910	375	1,345	0	500	0	0	500	0.00%	0	No longer used	N7	T
N8	3017	LEAGUE FEES - RC	12,365	12,585	14,835	13,276	14,447	11,000	11,485	12,362	12,000	103.02%	13,000	Must be RC Member to Participate in League Play (\$75 per fee, 3 per team)	N8	C
N9	3018	LEAGUE FEES - TC	4,150	3,140	3,545	3,420	4,170	3,600	3,585	2,265	3,600	62.92%	3,600	Must be TC Member to Participate in League Play (\$60 Leage Fee)	N9	L
N10	3019	40 STATE TOURNAMENT	0	7,120	7,720	6,420	7,860	7,000	7,860	9,800	7,500	130.67%	9,500	40 State Tournament. Operating Expenses - See N70 (490 players)	N10	U
N11	3020	55 STATE TOURNAMENT	13,800	9,900	10,160	11,140	10,382	11,500	10,382	10,400	10,000	104.00%	10,500	55 State Tournament. Operating Expenses - See N66 (520 players)	N11	B
N12	3021	BALL MACHINE RENTAL	2,980	2,605	2,252	2,370	3,815	2,500	3,480	4,046	2,500	161.84%	3,500	Ball Machine Rental	N12	
N13	3025	CAMP PROGRAMS	1,930	1,691	3,620	5,422	4,112	3,500	4,112	2,905	3,000	96.83%	3,000	Youth Camp Programs	N13	
N14	3026	TENNIS BALLS	6,617	8,006	8,803	6,624	6,595	8,500	6,091	6,283	7,000	89.76%	7,000	Sales at Racquet Club	N14	
N15	3030	TOURNAMENTS	19,554	17,845	12,654	7,919	8,060	6,500	8,060	7,921	7,000	113.16%	8,000	State Closed; Fall Classic; Social & Tennis Ctr Events; Expenses - See N91	N15	R
N16	3031	PRO CIRCUIT	33,336	31,345	30,980	37,632	41,656	36,000	41,656	41,263	36,500	113.05%	40,000	Pro Circuit Tournament. Operating Expenses - See N42	N16	A
N17	3032	RACQUET WARS TOURNMT	0	0	0	4,800	5,460	5,000	5,460	4,420	5,500	80.36%	7,000	New Tournament Aug 3-5, 2018 (65 State Tournament moved to Huntsville) See N87	N17	C
N18	3033	RICK & BUBBA SUPER SLAM	11,885	13,636	12,495	12,441	12,873	12,000	12,873	10,760	12,500	86.08%	12,500	Rick & Bubba Toum. Operating Expenses - See N89	N18	Q
N19	3034	COLLEGE TOURNAMENT	0	0	0	0	0	NA	NA	NA	0	0.00%	6,000	New Tournament Nov. 2-5 (College Mens Teams) See N90	N19	U
N20	3035	PRO - AM TOURNAMENT	8,635	7,554	0	0	0	NA	NA	NA	0	0.00%	0	No longer hosting this tournament.	N20	E
N21	3040	BEER AND WINE	805	801	1,010	626	926	500	904	808	800	101.00%	800	Beer and Wine. See N71	N21	T
N22	3045	VENDING REVENUE	1,018	1,062	648	458	374	500	334	326	500	65.20%	400	Coke Machines and Red Bull Sales	N22	C
N23	3046	PRO SHOP REVENUE	39,750	36,947	31,860	28,070	16,933	32,000	16,226	22,437	25,000	89.75%	22,500	Pro Shop. Includes Pre-Orders. Expenses - See N72	N23	L
N24	3050	INTEREST INCOME	113	34	19	28	25	25	23	24	25	96.00%	25	Interest Income	N24	U
N25	3025	COCA COLA SPONSORSHIP	0	0	0	0	0	0	0	0	0	3,000	Coca Cola Sponsorship / Annual	N25	B	
N26	3055	TENNIS LESSONS	293,862	279,555	266,297	249,168	254,413	265,000	228,682	272,546	265,000	102.85%	280,000	Private Lessons. City receives income of 25% of total lessons. (\$70,000)	N26	

**PELHAM RACQUET CLUB**  
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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
REVENUES																
	ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL REVENUES	FY2013 ACTUAL REVENUES	FY2014 ACTUAL REVENUES	FY2015 ACTUAL REVENUES	FY2016 ACTUAL REVENUES	FY2016 BUDGET APPROVED	FY2016 AUG YTD REVENUES	FY2017 AUG YTD REVENUES	FY2017 BUDGET APPROVED	FY17 ACTUAL REVENUES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
N27	3056	MASSAGES	0	2,700	3,600	300	0	NA	NA	NA	0	0.00%	0	No longer renting space	N27	R
N28	3500	LOCKERS/ TOWELS, ETC PRIVATE RENTAL	0	0	0	0	0	0	0	0	0	0.00%	0	Lockers, Towels, Private Rental	N28	A
N29	3505	OVER/SHORT	0	0	0	0	0	0	0	0	0	0.00%	0	Over and Short	N29	C
N30	3525	RETURN CHECK FEES	187	660	315	270	210	250	210	120	250	48.00%	200	Return Check Fees	N30	Q
N31	3530	STALE DATED CHECK	642	0	0	0	0	0	0	0	0	0.00%	0	Stale Dated Check	N31	U
N32	3600	MISC INCOME	0	0	0	810	0	0	0	0	0	0.00%	0	Miscellaneous Income	N32	E
N33	3980	SALE OF ASSETS	0	0	0	0	0	0	0	0	0	0.00%	0	Sale of Fixed Assets	N33	T
N34	3996	GRANT - TOURNAMENT	0	0	0	0	0	0	0	0	0	0.00%	0	Included in specific event	N34	C
N35	3995	TRANSFER FROM GEN. FUND	644,066	485,000	465,000	814,912	475,000	555,877	475,000	675,000	572,766	117.85%	547,157	Transfer from General Fund to cover loss from Racquet Club Operations	N35	L
N36		TOTAL REVENUE	663,088	652,962	635,416	614,865	631,360	643,075	562,754	611,248	631,825	96.74%	704,175	TOTAL REVENUE	N36	U
N37		TOTAL REV & TRANS	1,307,154	1,137,962	1,100,416	1,429,777	1,106,360	1,198,952	1,037,754	1,286,248	1,204,591	106.78%	1,251,332	TOTAL REV & TRANS	N37	B

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**PELHAM RACQUET CLUB**  
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N

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
EXPENSES																
	ACCT		FY2012	FY2013	FY2014	FY2015	FY2016	FY2016	FY2016	FY2017	FY2017	FY17 ACTUAL	FY2018			
	NUMBER	ACCOUNT NAME	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	AUG YTD	AUG YTD	BUDGET	EXPENSES AS	BUDGET	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
			EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	APPROVED	EXPENSES	EXPENSES	APPROVED	% OF BUDGET	APPROVED			
N38	401001	SALARIES	552,301	548,050	535,499	522,712	584,645	573,461	517,590	559,346	573,661	97.50%	598,538	Employee Salaries \$383,673; 9 FT, 8 Seasonal + Contract Pros (2); \$210,000 paid to pros for Tennis Lessons.	N38	R
N39	401601	BANK EXPENSES	8,339	9,192	10,413	10,850	2,405	10,500	1,947	5,454	4,000	136.35%	5,000	Checks/deposits, Use of credit cards and monthly drafts (Credit Card Fees)	N39	A
N40	402001	OFFICE SUPPLIES	3,259	3,157	1,943	2,760	2,569	3,500	2,569	993	2,500	39.72%	2,500	Ink Cartridges, copy paper, office supplies	N40	C
N41	402501	MAINTENANCE SUPPLIES	4,408	4,400	4,179	4,182	4,444	4,500	3,910	4,101	4,500	91.13%	4,500	Soap, paper towels, trash bags, gloves, cleaning supplies, etc. (Inc. in prices)	N41	Q
N42	402601	TENNIS COURT MAINT	22,560	19,769	19,094	11,858	17,151	20,000	13,728	18,127	20,000	90.64%	20,000	Replace Tennis Nets/Windscreens; Rubico, Scorecards, Lighting, Sweeps, Irrigation on courts, new coolers, magnesium chloride	N42	U
N43	402701	WOMENS PRO CHALLENGE	26,688	27,912	27,455	27,807	31,034	28,000	31,034	31,304	31,000	100.98%	32,000	Annual Women's Pro Tournament (April 2017) See N16 for Revenue	N43	E
N44	403801	INSURANCE - VISION	775	939	855	818	910	964	842	841	964	87.24%	1,080	9 employees x 10.00 x 12months	N44	T
N45	404101	INSURANCE - HEALTH	35,973	36,288	37,504	37,216	43,685	45,685	39,932	42,660	47,952	88.96%	52,272	9 employees x \$484 x 12 month.	N45	C
N46	404301	INSURANCE - FAMILY	9,600	9,600	9,000	5,400	5,720	5,628	5,228	5,664	6,240	90.77%	13,584	4 employees x \$283.00 x 12 months.	N46	L
N47	404501	INSURANCE - LIFE	597	647	591	728	728	756	665	693	756	91.67%	756	Employee Life Insurance. 9 Employees x \$7.00 x 12 Months	N47	U
N48	404601	INS-EMP ASSIST PRGM	283	307	254	283	304	319	280	292	319	91.54%	319	Employee Assistance Prgm: 9 Employees x \$2.95 x 12 Months	N48	B
N49	408001	RETIREMENT	38,420	52,781	47,088	47,362	53,624	54,878	44,861	54,543	57,494	94.87%	61,599	State Retirement. Salary x 12.01% Tier 1, 9.49% Tier;	N49	
N50	409001	INSURANCE - LIABILITY	9,984	12,343	11,681	12,218	12,574	12,272	12,574	10,180	10,180	100.00%	10,800	Insurance - Liability	N50	
N51	409501	INS - WORKMANS COMP	12,539	8,997	9,358	8,562	8,154	6,658	8,154	6,784	8,500	79.81%	8,000	Workers Compensation Insurance (5450.00)	N51	
N52	410401	AMORT OF PREMIUM	-5,202	0	0	-4,000	0	0	0	0	0	0.00%	0	Related to Debt Service	N52	R
N53	410501	DEBT SERVICE - INTEREST	0	0	61,903	56,795	51,145	51,146	51,145	38,100	34,361	110.88%	12,607	Debt Service-Int Paid Prior to FY2014 see 431101. Matures November 1, 2022	N53	A
N54	410601	INTEREST - CAPITAL LEASE	0	0	0	0	0	0	0	0	0	0.00%	0	Related to Debt Service	N54	C
N55	410701	AMORTIZATION DISCOUNT	1,623	0	0	0	0	0	0	0	0	0.00%	0	Related to Debt Service	N55	Q
N56	410801	AMORT. - ISSUE COSTS	1,193	0	0	1,247	0	0	0	0	0	0.00%	0	Related to Debt Service	N56	U
N57	410901	AMORT DEFER REISSUE	11,783	0	0	9,048	0	0	0	0	0	0.00%	0	Related to Debt Service	N57	E
N58	411001	REPAIR & MAIN - BUILDING	4,449	6,788	7,670	10,372	6,568	12,000	6,459	5,538	15,000	36.92%	20,000	Baths, Tile repairs-1st floor porch, AC Repair, electrical, maintenance	N58	T
N59	411501	REPAIR & MAIN. - OTHER	12,674	15,554	7,424	10,558	21,622	27,775	21,305	15,676	28,000	55.99%	27,000	Irrigation \$2,500, Light Repair in Parking lot & Parkway \$15,500; Pine Straw; Repair Light Poles \$6,500; Concrete work maintenance \$2,500	N59	C
N60	413001	DUES & SUBSCRIPTIONS	699	735	711	1,010	604	1,000	604	844	750	112.53%	750	USTA Memberships.; USRA Memberships	N60	L
N61	414001	TRAINING AND TRAVEL	285	0	0	0	289	500	289	0	500	0.00%	500	Travel/Training required to attend tournament meetings with USTA to host	N61	U
N62	415101	EMPLOYMENT TAXES - FICA	31,564	31,531	33,653	34,065	37,970	39,430	34,862	37,461	40,156	93.29%	41,837	Payroll Taxes. Salary x 7.65%. Taxes not withheld on contract pros.	N62	B
N63	415501	FOREIGN TAX WHELD 1042-S	3,770	3,770	3,538	8,501	1,356	4,000	1,356	2,772	3,000	92.40%	3,000	Taxes withheld on foreign tennis player's tournament winnings (Form 1042-S) (Two 1042-S payments made in FY2015)	N63	
N64	418001	FIXED ASSETS	0	0	0	0	0	0	0	21,539	22,000	97.90%	0	Fixed Assets	N64	
N65	418101	SMALL EQUIPT	1,609	1,493	0	745	266	1,500	266	105	1,500	7.00%	1,500	Facility maintenance tools	N65	
N66	418201	SOUTHERN OPEN 14'S	5,562	2,053	5,763	5,046	12,628	7,000	2,810	2,403	5,500	43.69%	12,500	Increase participants from 64 to 128 draw for both boys and girls. See N5 for Revenue. Sept. 2-5, 2017.	N66	

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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
EXPENSES																
	ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL EXPENSES	FY2013 ACTUAL EXPENSES	FY2014 ACTUAL EXPENSES	FY2015 ACTUAL EXPENSES	FY2016 ACTUAL EXPENSES	FY2016 BUDGET APPROVED	FY2016 AUG YTD EXPENSES	FY2017 AUG YTD EXPENSES	FY2017 BUDGET APPROVED	FY17 ACTUAL EXPENSES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
N67	418301	55 STATE TOURNAMENT	4,901	3,340	3,390	4,767	3,882	4,500	3,882	3,705	4,000	92.63%	4,000	See N11 for Revenue.	N67	R
N68	418401	TENNIS BALLS	7,854	11,171	12,026	8,486	10,786	12,500	9,366	7,848	9,500	82.61%	10,000	Tournament balls. Increase due to addl tournaments. See N14 for Revenue	N68	A
N69	418501	RACQUET STRINGING	16,873	15,900	16,411	12,546	15,087	13,500	12,709	18,548	13,000	142.68%	14,500	Racquet Stringing. See N6 for Revenue	N69	C
N70	418601	CAMP PROGRAMS	1,930	1,928	3,616	5,422	5,284	1,500	4,112	2,905	3,000	96.83%	3,000	Rusty's Tennis Camps with increased participants. See N13 for Revenue	N70	G
N71	418701	40 STATE TOURNAMENT	0	2,738	2,603	2,408	1,352	2,700	2,524	3,591	2,500	143.64%	3,500	See N10 for Revenue	N71	U
N72	419001	BEER AND WINE	263	719	395	144	578	500	513	213	500	42.60%	500	Beer and Wine Purchases. See N21 for Revenue	N72	E
N73	419101	PRO SHOP	28,574	23,129	24,030	17,647	14,834	25,000	14,471	13,902	17,000	81.78%	16,000	Inventory Purchases. See N23 for Revenue	N73	T
N74	419501	MAINT. CONTRACTS	14,748	14,804	17,115	17,684	16,768	18,000	15,962	16,416	18,500	88.74%	18,500	Janitorial \$9,000; Elevator; Alarm Inspection, Pest Control, Martin Lawn Care \$6,000; AT&T Monthly	N74	C
N75	421001	EQUIPMENT RENTAL	1,911	1,909	2,411	152	1,461	2,500	1,294	2,414	2,500	96.56%	2,500	Copier and equipment rental lift for maintenance of lights in building.	N75	L
N76	422001	EQUIPMENT MAINT	2,092	1,104	648	1,484	1,174	2,000	1,163	513	2,000	25.65%	1,500	Tires, Belts, Oil, Blades, Plugs, Brushes and Transition Wheels for Packer	N76	U
N77	422601	COMPUTER HARDWARE	808	0	43	0	0	0	0	0	0	0.00%	308	Monitor for Racquet Club	N77	B
N78	422701	COMPUTER SOFTWARE	1,306	155	969	0	0	0	0	0	0	0.00%	6,500	New software for the Racquet Club	N78	
N79	422801	COMPUTER MAINT AGRMTS	15,029	9,643	9,070	0	0	0	0	0	0	0.00%	0	Moved to IT Department FY2015	N79	
N80	424001	UNIFORMS	1,574	1,300	1,775	2,373	1,511	2,000	609	878	2,000	43.90%	2,000	Pants, shirts, shoes and sweatshirts	N80	
N81	427001	UTILITIES	28,951	32,037	33,661	35,334	34,628	36,750	31,223	33,219	38,560	86.15%	40,500	Tennis Ctr & Racquet Club: APCO, Alagasco, BellSouth, Internet, AT&T Maintenance. 5% increase over 2017 expected year end expenses.	N81	
N82	427101	CELL PHONES / NEXTELS	1,135	1,378	1,166	1,378	1,018	1,500	933	466	1,200	38.83%	700	Cell Phone and Sprint Expense	N82	R
N83	428001	LEGAL & PROFESSIONAL	7,950	7,830	7,280	6,325	6,115	8,000	6,115	5,850	8,000	73.13%	7,500	Auditing; Adm Fee - Creative Benefits \$50; ABC Liquor License \$450	N83	A
N84	430001	ADVERTISING/PROMOTIONS	1,750	2,357	2,119	2,239	2,985	3,000	1,214	3,000	3,000	100.00%	3,500	Programs, Advertising and Newspaper	N84	C
N85	431001	GASOLINE & OIL	1,891	2,051	2,025	994	674	2,000	674	667	1,500	44.47%	1,550	3% increase over 2017 expected year end expense	N85	G
N86	431101	PRINCIPAL - DEBT SERVICE	158,740	190,909	126,431	190,412	136,631	136,631	136,631	267,812	145,098	184.57%	165,232	Principal - Bond Debt . Matures 11/1/2021 and 11/1/2022	N86	U
N87	431201	REPAIR MAINT - VEHICLES	50	5	103	66	0	400	0	7	400	1.75%	400	Oil change, Vehicle Maintenance	N87	E
N88	455301	PRO - AM	7,544	6,456	0	0	0	0	0	0	0	0.00%	0	No longer hosting this tournament.	N88	T
N89	455401	RACQUET WARS TOURNAMT	0	0	0	1,252	997	1,500	997	986	1,500	65.73%	2,500	Aug 3-5 2018. See N17 for Revenue.	N89	C
N90	455501	RICK & BUBBA SUPER SLAM	8,088	7,027	8,421	7,390	8,535	8,000	8,535	8,960	8,500	105.41%	8,500	Rick and Bubba Super Slam. See N18 for Revenue.	N90	L
N91	455601	COLLEGE TOURNAMENT	0	0	0	0	0	0	0	0	0	0.00%	4,000	New Tournament Nov. 2-5 (College Men's Teams) See N19 for revenue	N91	U
N92	455701	TOURNAMENTS	11,409	14,831	3,969	3,134	2,442	3,000	2,379	2,776	3,000	92.53%	3,000	ST Closed; So Closed, Fall Classic, Tennis Ctr & Racquet Club Social Events See N15 for Revenue.	N92	B
N93	465001	CAPITAL CONTRIBUTION	0	0	0	0	0	0	0	0	0	0.00%	0	Capital Contribution (Non-Cash Expense)	N93	
N94	470001	POSTAGE	100	50	27	0	100	2,000	100	300	500	60.00%	500	Postage	N94	
N95	910000	TRUSTEE FEES	326	0	0	0	0	0	0	0	0	0.00%	0	Related to Debt Service	N95	
N96		TOTAL EXPENSES	1,121,532	1,149,177	1,115,280	1,147,780	1,147,237	1,198,952	1,057,816	1,260,396	1,204,591	104.63%	1,251,332	TOTAL EXPENSES	N96	

**PELHAM RACQUET CLUB**  
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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
RECAP																
			FY2012	FY2013	FY2014	FY2015	FY2016	FY2016	FY2016	FY2017	FY2017	FY17 ACTUAL	FY2018	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
NUMBER	ACCOUNT NAME		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	AUG YTD	AUG YTD	BUDGET	% OF BUDGET	BUDGET			
								APPROVED			APPROVED		APPROVED			
N97	TL REV & TRANS (+)		1,307,154	1,137,962	1,100,416	1,429,777	1,106,360	1,198,952	1,037,754	1,286,248	1,204,591	106.78%	1,251,332	Total Revenue and Transfers from General Fund	N97	R
N98	TOTAL EXPENSES (-)		1,121,532	1,149,177	1,115,280	1,147,780	1,147,237	1,198,952	1,057,816	1,260,396	1,204,591	104.63%	1,251,332	Total Racquet Club Operations Expense	N98	A
N99	GROSS INCOME (=)		185,622	-11,215	-14,864	281,997	-40,877	0	-20,062	25,852	0	NA	0	Revenues less Expenses = Gross Income	N99	C
N100	LESS GEN FUND TRANS		-644,066	-485,000	-465,000	-814,912	-475,000	-555,877	-475,000	-675,000	-572,766	117.85%	-547,157	Transfers from General Fund to cover loss from Racquet Club Operations	N100	D
N101	INCOME (LOSS)		-458,444	-496,215	-479,864	-532,915	-515,877	-555,877	-495,062	-649,148	-572,766	113.34%	-547,157	Gross Income or loss (-) from Racquet Club Operations	N101	U
N102	ADD BACK DEBT SERVICE EXPENSES		168,463	190,909	188,334	253,502	187,776	187,777	187,776	305,912	179,459	170.46%	177,839	BOND DEBT SERVICE	N102	E
N103	OPERATING INCOME AFTER ADJUSTMENT FOR DEBT SERVICE		-289,981	-305,306	-291,530	-279,413	-328,101	-368,100	-307,286	-343,236	-393,307	87.27%	-369,318	NET OPERATING INC (LOSS) AFTER ADJUSTMENT FOR DEBT SERV	N103	T
	RACQUET CLUB															C
	CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018													EXPENSES	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS	
N104															N104	L
N105															N105	U
N106	CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018												0	CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018	N106	B
	5-YEAR OPERATING AND CAPTIAL PLANNING FORECAST															R
	RACQUET CLUB													DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		A
					FY2019	FY2020			FY2021		FY2022		FY2023			C
N107	Replace all Tennis Court lights and ballasts with LED lights.				600,000									Replace all Tennis Court lights and ballasts with LED lights.	N107	Q
N108	Reseal and Restripe Parking Lot								35,000					Reseal and Restripe Parking Lot	N108	U
N109	Repaint Racquet Club interior and exterior								17,000					Repaint Racquet Club interior and exterior	N109	E
N110	Replace all carpet.								10,000					Replace all carpet.	N110	T
N111	Replace roof.								25,000					Replace roof.	N111	C
N112	Replace tile on ground floor: Interior and Exterior.										110,000			Replace tile on ground floor: Interior and Exterior.	N112	L
N113	Resurface Clay Courts												100,000	Resurface Clay Courts	N113	U
N114															N114	B
N115															N115	
N116															N116	
N117															N117	
N118	5-YEAR OPERATING AND CAPTIAL PLANNING FORECAST				600,000	0			87,000		110,000		100,000	5-YEAR OPERATING AND CAPTIAL PLANNING FORECAST	N118	

**BALLANTRAE GOLF CLUB**  
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REVENUES																
	ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL REVENUES	FY2013 ACTUAL REVENUES	FY2014 ACTUAL REVENUES	FY2015 ACTUAL REVENUES	FY2016 ACTUAL REVENUES	FY2016 BUDGET APPROVED	FY2016 AUG YTD REVENUES	FY2017 AUG YTD REVENUES	FY2017 BUDGET APPROVED	FY17 ACTUAL REVENUES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
O1															O1	B
O2	3007	SALARY REIMBURSEMENT	33,416	11,898	0	X	X	X	X	X	X	X	X	Reimbursement from Human Resources for Loaned Employee	O2	A
O3	3010	APPLICATION FEE	23,165	17,435	820	1,800	3,005	2,400	3,005	1,800	3,600	50.00%	3,600	6 new @ \$600	O3	L
O4	3015	MEMBER DUES - INDIVIDUAL	255,568	257,731	231,651	232,350	258,618	237,200	234,480	256,049	291,600	87.81%	306,612	153 @ \$167 x 12	O4	L
O5	3016	MEMBER DUES - FAMILY	88,225	87,241	87,101	79,684	76,163	85,536	69,899	58,709	80,350	73.07%	74,928	28 @ \$223 x 12 (\$2,350 Increase in rates)	O5	A
O6	3020	LOCKER FEES	3,067	3,192	2,692	1,917	2,333	2,400	2,233	2,100	2,000	105.00%	2,000	20 @ \$100	O6	N
O7	3025	GUEST FEES	563,824	513,303	498,621	500,687	551,244	602,016	500,827	524,783	550,000	95.42%	601,250	37,000 rounds	O7	T
O8	3026	TOURNAMENT FEE	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	Added to GL 3025	O8	R
O9	3027	CORP GUEST FEES	48,238	43,318	46,232	36,275	39,215	41,000	35,055	31,616	41,000	77.11%	40,000	12 Months	O9	A
O10	3030	CART FEES	542,127	483,108	445,585	429,275	471,524	473,984	423,930	461,557	500,000	92.31%	548,000	37,000 rounds - \$1 per round increase	O10	E
O11	3031	CART FEES - TOURNAMENT	0	X	X	X	X	X	X	X	X	X	X	DO NOT USE	O11	G
O12	3032	CORP CART FEES	32,722	33,456	30,340	25,489	29,316	32,000	25,661	25,891	32,000	80.91%	31,400	12 Months	O12	O
O13	3034	STALE DATED CHECKS	0	0	0	X	X	X	X	X	X	X	X	Stale Dated Checks	O13	L
O14	3035	GOLF LESSONS	7,105	6,130	6,515	4,352	5,025	4,000	4,755	4,260	5,000	85.20%	8,200	Gen. Manager \$2,000, Pro \$3,500, Asst. Pro \$2,700	O14	F
O15	3040	GOLF SHOP MERCHANDISE	170,472	143,175	153,665	136,552	129,634	154,000	111,231	109,263	150,000	72.84%	150,000	5 Year Average	O15	F
O16	3045	RENEWAL FEES	13,608	14,100	12,600	11,000	10,600	12,000	10,500	13,775	14,000	98.39%	14,000	140 @ \$100 (5 Year Average)	O16	C
O17	3050	INTEREST INCOME	1,095	412	337	240	123	300	119	125	150	83.33%	150	Interest Income (12 Months)	O17	L
O18	3051	RANGE BALLS	64,519	64,389	60,149	62,792	74,592	60,000	67,634	71,342	68,000	104.91%	78,000	Based on 35,000 Rounds of Golf	O18	U
O19	3052	ANNUAL RANGE CLUB	16,573	14,769	10,880	9,657	14,794	11,010	15,682	13,318	13,250	100.51%	14,000	8 family @ \$440, 33 Individual @ \$300; 1 Non-Member @ \$585	O19	B
O20	3055	MANAGER GRATUITY	-328	0	X	X	X	X	X	X	X	X	X	Not Used	O20	
O21	3058	SPECIAL EVENTS - MISC	9,612	1,035	0	400	322	500	322	900	500	180.00%	500	Rentals; Linens, Bartender Fee (Actual)	O21	G
O22	3059	TOURNAMENT / SPEC EVENTS (FOOD AND BEVERAGE)	31,808	15,473	45,363	47,798	42,475	44,665	36,508	45,408	41,200	110.21%	48,000	Tournaments / Special Events (Food, Beverage and Alcohol)	O22	O
O23	3060	TOURNAMENT CATERING	0	0	0	0	0	0	0	0	0	0.00%	0	Tournament Catering	O23	L
O24	3061	JUNIOR CLINIC	4,133	4,397	5,815	4,220	4,192	5,000	4,192	3,329	5,000	66.58%	5,000	3 Clinics - less expenses	O24	F
O25	3062	PRIVATE RENTAL	2,400	1,050	1,850	1,700	1,250	2,700	1,250	2,450	1,800	136.11%	3,500	Rehearsals, parties. (5 Year Average)	O25	
O26	3065	GOLF CLUB REPAIR	342	388	1,061	323	547	300	547	0	0	0.00%	0	Added to Merchandise Sales	O26	G
O27	3070	GOLF CLUB RENTAL	2,960	3,534	2,765	1,549	2,880	2,800	2,765	2,599	2,800	92.82%	3,000	5 Year Average	O27	O
																L
																F

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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
REVENUES																
	ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL REVENUES	FY2013 ACTUAL REVENUES	FY2014 ACTUAL REVENUES	FY2015 ACTUAL REVENUES	FY2016 ACTUAL REVENUES	FY2016 BUDGET APPROVED	FY2016 AUG YTD REVENUES	FY2017 AUG YTD REVENUES	FY2017 BUDGET APPROVED	FY17 ACTUAL REVENUES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
O28	3074	LAWSUIT SETTLEMENT	22,500	7,500	0	0	NA	NA	NA	NA	NA	NA	NA	Proceeds from settlement of lawsuit - Niebur Golf \$30,000 (\$15,000 due by 12/31/11 (REC.), \$7,500 by 6/30/2012 (REC.) & \$7,500 by 12/31/12 (REC))	O28	B
O29	3075	HANDICAP FEES	1,034	442	1,021	288	879	668	879	1,178	750	157.07%	750	Revenue Less Expenses	O29	A
O30	3080	BEER AND WINE	85,459	82,244	74,527	74,868	91,175	69,454	82,866	85,471	99,600	85.81%	107,500	12 month totals. \$ .25 increase in beer / \$6,000	O30	L
O31	3081	NON-ALCOHOLIC BEVERAGE	59,644	54,389	52,695	50,300	52,078	49,331	47,068	44,164	52,300	84.44%	53,000	Non Alcoholic Beverages - (12 Month Actual)	O31	A
O32	3082	FIN. CHARGE / LATE FEES	0	0	40	0	504	0	402	1,014	1,200	84.50%	1,000	Member Credit Card Payment Fee	O32	N
O33	3085	FOOD AND BEVERAGE	124,608	115,896	101,808	104,951	117,013	98,333	107,311	105,284	114,000	92.35%	121,694	Food, tea and coffee - 12 Month Actual	O33	T
O34	3086	GRATUITY	591	-599	603	160	586	0	256	-217	0	0.00%	0	Gratuity	O34	R
O35	3090	CONF ROOM RENTAL	550	500	500	750	1,350	900	750	850	740	114.86%	750	5 Year Average	O35	A
O36	3270	SALE OF SCRAP METAL	0	0	0	0	0	0	0	0	0	0.00%	0	Sale of Scrap Metal	O36	E
O37	3500	VENDOR DONATIONS	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	100.00%	7,500	New Contract - Non-Alcoholic product purchase rebate (Not Approved)	O37	
O38	3505	OVER AND SHORT	68	19	49	127	18	0	-26	-3	0	0.00%	0	Over and Short	O38	G
O39	3525	RETURN CHECK FEE	0	30	7	30	90	0	90	0	0	0.00%	0	Return Check Fee	O39	O
O40	3600	MISCELLANEOUS	880	0	0	150	70	0	65	1	0	0.00%	0	Miscellaneous	O40	L
O41	3980	SALE OF ASSETS	8,495	6,500	0	0	351	0	351	0	0	0.00%	0	Sale of Fixed Assets	O41	F
O42	3990	EXPIRED GIFT CERTIFICATE	2,868	3,385	4,513	1,012	25	0	25	23	0	0.00%	0	Annual Expired Cards (Expire in 5 Years)	O42	C
O43	3991	EXPIRED GIFT CARDS	881	3,643	4,947	2,968	3,152	2,000	2,011	2,612	2,000	130.60%	0	Annual Expired Cards	O43	L
O44	3992	EXPIRED RAIN CHECKS	0	0	0	0	0	0	0	0	0	0.00%	3,000	New FY2012	O44	U
O45	3993	VACANT													O45	B
O46	3994	VACANT													O46	
O47	3995	TRANSFER FROM GEN. FUND	1,210,532	1,476,302	1,100,000	1,685,118	950,000	904,562	850,000	775,000	786,774	98.50%	671,576	Transfer from General Fund to cover loss from Golf Operations	O47	
O48		TOTAL REVENUE	2,236,229	2,007,483	1,898,772	1,837,664	1,999,143	2,008,497	1,806,643	1,883,651	2,086,840	90.26%	2,227,334	TOTAL REVENUE	O48	G
O49		TOTAL REV & TRANS	3,446,761	3,483,785	2,998,772	3,522,782	2,949,143	2,913,059	2,656,643	2,858,651	2,873,614	92.52%	2,898,910	TOTAL REV & TRANS	O49	O

**BALLANTRAE GOLF CLUB**  
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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
EXPENSES	GOLF OPERATIONS															
	ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL EXPENSES	FY2013 ACTUAL EXPENSES	FY2014 ACTUAL EXPENSES	FY2015 ACTUAL EXPENSES	FY2016 ACTUAL EXPENSES	FY2016 BUDGET APPROVED	FY2016 AUG YTD EXPENSES	FY2017 AUG YTD EXPENSES	FY2017 BUDGET APPROVED	FY17 ACTUAL EXPENSES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
O60	401001	SALARIES	160,625	254,148	268,975	268,997	307,425	288,690	288,639	231,778	257,529	90.00%	262,128	General Manager, Asst. General Manager, Accounting / Membership	O60	B
O51	401501	BAD DEBTS	312	0	3,242	0	817	0	817	905	0	0.00%	0	Collections	O51	A
O52	401601	BANK EXPENSES	29,525	27,193	25,671	26,599	29,408	26,700	26,496	27,346	24,000	113.94%	27,000	Credit Card Fees; (12 Month Average)	O52	L
O53	402001	OFFICE SUPPLIES	4,173	4,385	2,867	2,902	2,950	4,100	2,352	2,537	3,800	66.76%	3,400	Ink Cartridges, Printer Paper, Office Supplies (5 Year Avg); Check Orders	O53	A
O54	402501	MAINTENANCE SUPPLIES	5,851	7,230	6,893	7,589	6,773	6,000	5,877	5,778	6,500	88.89%	6,500	Janitorial Cleaning and Bathroom Supplies, filters, light bulbs (5 Year Average)	O54	N
O55	403801	INSURANCE - VISION	1,286	1,496	1,558	1,519	1,395	1,567	1,274	1,309	1,687	77.59%	1,664	15 Employees x Various Rates x 12 Mths (Family \$ 10/Single \$8.06 - Mthly)	O55	T
O56	404101	INSURANCE - HEALTH	58,074	59,120	74,341	68,738	73,262	76,987	67,007	71,100	85,248	83.40%	92,928	16 Employees x \$484 x 12 months.	O56	A
O57	404301	INSURANCE - FAMILY	9,600	8,800	7,600	7,200	5,920	8,428	5,428	5,664	6,240	90.77%	6,792	2 Employees x \$283 x 12 Mths;	O57	E
O58	404501	INSURANCE - LIFE	959	1,157	1,176	1,344	1,202	1,260	1,099	1,128	1,344	83.93%	1,344	16 Employees x \$7.00 x 12 Months	O58	G
O59	404801	INS-EMP ASSIST PRGM	460	552	513	531	507	531	463	487	566	86.04%	566	16 Employees x \$2.95 x 12 Months	O59	O
O60	404801	INS - WORKMANS COMP	8,855	10,186	8,325	11,401	9,968	9,522	9,968	10,211	10,000	102.11%	10,000	Worker's Comp Insurance: 74 FT & PT	O60	L
O61	408001	RETIREMENT	70,966	84,560	85,865	83,682	82,645	86,855	69,921	78,336	88,065	88.95%	88,032	State Retirement. Salary x 12.21% Tier 1, 9.61% Tier 2	O61	F
O62	410001	REPAIR & MAIN. - VEHICLES	0	327	117	0	0	0	0	0	0	0.00%	0	Repair and Maintenance - Vehicles	O62	C
O63	410501	DEBT SERVICE - INTEREST	X	261,164	108,753	98,796	87,655	87,820	80,769	70,691	76,760	92.09%	65,487	Int pymts on Debt. Int prior to FY14 see G/L 431101. Matures 8/8/2023.	O63	L
O64	410701	AMORTIZATION DISCOUNTS	10,763	8,331	0	0	0	0	0	0	0	0.00%	0	Related to Debt Service	O64	U
O65	410801	AMORT ISSUANCE COST	5,168	4,277	0	0	0	0	0	0	0	0.00%	0	Related to Debt Service	O65	B
O66	411001	REPAIR & MAIN. - BLDG	4,024	8,665	17,075	15,729	5,539	7,000	4,627	4,244	6,000	70.73%	6,000	Elevator, A/C, electrical, plumbing, building repair;	O66	
O67	411501	REPAIR & MAINT- CLUB OTHER	74	593	2,894	2,424	1,928	2,500	1,223	531	2,500	21.24%	2,500	General Repairs;	O67	
O68	413001	DUES & SUBSCRIP. - CLUB	2,390	1,577	2,183	2,208	1,984	2,305	1,984	1,624	2,080	78.08%	1,820	PGA Dues \$500; NGCOA \$375, EWGA \$135, VGM \$500; Paper \$260; USGA \$110; \$200 Miscellaneous	O68	G
O69	414001	TRAINING AND TRAVEL - GM	40	0	240	1,004	0	625	0	30	0	0.00%	0	Training and Travel - General Manager	O69	O
O70	415101	EMPLOYMENT TAXES - FICA	66,736	76,869	81,759	77,960	79,952	81,756	73,675	82,075	82,723	99.22%	83,073	Payroll Taxes. Salary x 7.65%. NOTE: \$7,134.46 expensed from FY2015	O70	F
O71	418001	FIXED ASSETS	0	0	0	0	0	0	0	29,075	0	0.00%	0	Golf Course Improvements and Purchases	O71	
O72	420001	INSURANCE - LIABILITY	40,672	44,530	38,388	36,721	36,686	38,000	36,686	40,679	38,000	107.05%	40,000	Liability Insurance Coverage: Buildings, Equipment and Storm Damage	O72	
O73	421001	OFFICE EQUIP RENT - CLUB	5,140	4,949	5,729	5,116	4,424	5,365	3,804	3,653	4,500	81.18%	4,500	Copier, Postage, MUZAK	O73	G
O74	421501	SMALL EQUIPT / FURNITURE	462	438	530	0	1,409	2,000	1,409	0	0	0.00%	2,500	Tables, Lamps	O74	O
O75	422601	COMPUTER HARDWARE	1,292	0	3,396	0	0	0	0	0	0	0.00%	0	Moved to IT Department FY2015	O75	L
O76	422701	COMPUTER SOFTWARE	4,216	502	4,262	0	0	0	0	0	0	0.00%	0		O76	F
O77	422801	COMPUTER MAINT AGRMTS	18,981	14,250	12,139	0	0	0	0	0	0	0.00%	0	Moved to IT Department FY2015	O77	
O78	427001	UTILITIES	71,575	70,781	79,947	80,182	70,576	80,000	63,585	65,542	76,000	86.24%	75,000	Utilities + 5% increase, less \$2,400 payment from the PGA;	O78	

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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
EXPENSES	GOLF OPERATIONS															
	ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL EXPENSES	FY2013 ACTUAL EXPENSES	FY2014 ACTUAL EXPENSES	FY2015 ACTUAL EXPENSES	FY2016 ACTUAL EXPENSES	FY2016 BUDGET APPROVED	FY2016 AUG YTD EXPENSES	FY2017 AUG YTD EXPENSES	FY2017 BUDGET APPROVED	FY17 ACTUAL EXPENSES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
O79	427101	CELL PHONE & NEXTEL	4,272	4,833	3,911	4,056	2,815	4,000	2,567	2,002	2,800	71.50%	2,800	Cell Phones	O79	B
O80	428001	LEGAL & PROFESSIONAL	12,350	11,540	12,270	10,033	8,550	12,000	8,546	5,432	12,000	45.27%	12,000	Auditing \$9,000; Consulting \$3,000	O80	A
O81	430001	ADVERTISING/PROMOTIONS	30,097	37,083	34,962	41,908	42,516	35,000	36,390	25,300	31,000	81.61%	34,500	Radio, TV and print advertising.	O81	L
O82	430301	PUBLIC RELATIONS	0	532	0	106	366	500	366	496	500	99.20%	500	Potential Member Entertainment	O82	L
O83															O83	A
O84	431101	PRINCIPAL - DEBT SERVICE	715,533	708,488	547,437	658,681	571,010	570,959	522,998	533,107	582,018	91.60%	593,292	Principal payments on bond debt. Matures 8/8/2023.	O84	N
O85															O85	T
O86															O86	R
O87	450001	UNIFORMS - GOLF	0	370	34	0	0	0	0	0	0	0.00%	0	Uniforms - Golf Operations	O87	A
O88	450101	MAINT. CONTRACTS	21,890	21,026	18,800	21,827	25,978	23,850	23,323	25,496	30,000	84.99%	30,000	Sprinkler \$350, Fire \$450, Security \$1,200, Janitorial \$12,000 Elevator \$2,900, Phone \$1,200, A/C \$4,000, Pest \$1,100, Elevator Inspection \$100; Annual Software Maint. \$6,500;	O88	E
O89	470001	POSTAGE	1,293	1,012	1,526	663	1,626	1,200	1,626	1,080	1,500	72.67%	1,500	Member Billing;	O89	O
O90	475001	TRUSTEE FEES	2,100	0	0	0	0	0	0	0	0	0.00%	0	Trustee Fees (Debt Service)	O90	L
O91	480001	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0.00%	0	Miscellaneous	O91	F
O92	500101	COURSE CONST PROJECTS	0	0	0	8,000	17,198	20,000	3,106	0	0	0.00%	0	Sink Hole Repairs Holes \$10,000; Back Driving Range Cart Path \$ 10,000 See O164 and O165	O92	C
O93	500201	GOLF RENOVATIONS	0	0	11,017	0	0	0	0	0	0	0.00%	0		O93	L
O94	500301	GRILL/PATIO RENOVATIONS	0	0	14,360	-2,862	0	0	0	0	0	0.00%	0		O94	U
O95	500401	CLUB / COMPUTER UPGRADES	0	0	9,620	0	15,016	20,000	15,016	0	0	0.00%	0	New Club Computer Software System FY2016 \$12,785, See O164	O95	B
O96	500501	COURSE EQUIPMENT	0	0	0	5,975	0	0	0	0	0	0.00%	0		O96	
O97	500601	FOOD AND BEV EQUIPMENT	0	0	0	10,981	0	0	0	0	0	0.00%	0		O97	
O98		TOTAL GOLF OPER EXP	1,369,754	1,740,964	1,498,375	1,560,010	1,497,498	1,505,520	1,361,041	1,327,646	1,433,360	92.62%	1,455,826	TOTAL GOLF OPER EXP	O98	G
																O
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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
EXPENSES	GOLF MAINTENANCE															
	ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL EXPENSES	FY2013 ACTUAL EXPENSES	FY2014 ACTUAL EXPENSES	FY2015 ACTUAL EXPENSES	FY2016 ACTUAL EXPENSES	FY2016 BUDGET APPROVED	FY2016 AUG YTD EXPENSES	FY2017 AUG YTD EXPENSES	FY2017 BUDGET APPROVED	FY17 ACTUAL EXPENSES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
O99	401002	SALARIES	394,194	406,518	422,092	425,224	433,128	426,633	400,470	411,993	424,310	97.10%	422,734	Superintendent, 6 Laborers, 1 Assistant, 1 Mechanic, 1 Service Tech; FT \$378,274; PT \$44,460	O99	B
O100	402102	GOLF SUPPLIES & MAINT.	0	0	0	0	0	0	0	0	0	0.00%	0	Golf Supplies and Maintenance	O100	A
O101	402402	CHEMICALS & FERTILIZERS	114,773	122,801	121,893	122,201	118,482	115,000	101,330	102,394	120,000	85.33%	120,000	Greens: Course: Miscellaneous;	O101	L
O102	403002	GOLF COURSE IMPROVEMT	11,513	2,099	22,721	10,988	6,752	10,000	6,752	5,999	20,000	30.00%	5,000	Drainage, Landscaping.; Completed Green Blankets	O102	L
O103	403102	COURSE SUPPLIES	26,779	27,920	26,054	29,950	24,216	25,000	22,304	24,585	20,000	122.93%	22,500	Sand, Sod, Seed, Stone; Straw	O103	A
O104	410002	REPAIR & MAINT-VEHICLE	182	212	595	1,161	846	1,000	478	27	500	5.40%	500	2 vehicles	O104	N
O105	411502	REPAIR & MAINT- OTHER	41,052	49,178	47,979	47,238	42,883	41,800	34,492	32,972	42,000	78.50%	40,000	Equipment, Irrigation Parts; Service irrigation pump station.	O105	T
O106	413002	DUES & SUBSCRIPT-MAINT	440	465	765	625	620	500	620	590	600	98.33%	600	Dues: Gary (State and National)	O106	R
O107	414002	TRAINING AND TRAVEL-SUPR	99	180	90	74	258	1,500	258	123	500	24.60%	500	Meetings, sod farm, training	O107	A
O108	421002	EQUIPMENT LEASE	16,220	31,795	45,876	52,941	56,716	58,200	48,395	53,435	66,620	80.21%	67,250	4 lease packages, includes 8-10 pcs. Equip; \$4,500 Mower & Utility Cart	O108	M
O109	421502	SMALL EQUIP & FURN-MAINT	6,082	7,077	7,240	4,956	8,800	7,000	8,003	17,446	7,000	249.23%	14,500	Power Equipment, Access; Sprayer Purchase; Sandpro Bunker Rate \$7,500	O109	C
O110	431002	GASOLINE AND OILS	36,844	31,823	29,291	25,415	16,230	25,000	11,372	13,142	18,000	73.01%	18,000	Fuel, Diesel, Gas, Oil	O110	O
O111	450002	UNIFORMS - MAINT	2,112	2,652	3,125	1,644	2,876	2,500	2,776	1,765	2,500	70.60%	2,500	Spray Suits, Gloves, Summer & Winter Gear	O111	L
O112		TOTAL MAINTENANCE EXP	650,290	682,720	727,721	722,417	711,807	714,133	637,250	664,471	722,030	92.03%	714,084	TOTAL MAINTENANCE EXP	O112	T
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
EXPENSES	PRO SHOP															
	ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL EXPENSES	FY2013 ACTUAL EXPENSES	FY2014 ACTUAL EXPENSES	FY2015 ACTUAL EXPENSES	FY2016 ACTUAL EXPENSES	FY2016 BUDGET APPROVED	FY2016 AUG YTD EXPENSES	FY2017 AUG YTD EXPENSES	FY2017 BUDGET APPROVED	FY17 ACTUAL EXPENSES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
O113	401003	SALARIES	246,545	265,512	288,508	276,584	283,057	261,504	240,569	241,987	269,179	89.90%	282,959	Golf Pro, Asst. Admin. Receptionist, Lessons & Clinic: Fulltime \$125,959; Parttime \$157,000	O113	B
O114	402103	GOLF SHOP SUPPLIES	18,299	19,361	16,163	16,968	14,845	16,500	14,084	14,745	16,800	87.77%	16,800	Tees, Towels, Scorecards, Range Supplies	O114	L
O115	402503	MAINT. SUPPLIES-PRO SHOP	915	1,052	1,044	921	1,459	1,100	1,315	2,024	1,000	202.40%	1,000	Soap, Brushes, Chemicals	O115	C
O116	411503	REPAIR & MAINT - OTHER	1,434	2,399	2,586	1,805	3,790	2,200	3,127	674	2,200	30.64%	2,000	Carts, Radio Repair and Maintenance, Windshields, Toilets	O116	O
O117	413003	DUES & SUBSCRIPTIONS	1,314	996	721	734	759	1,350	759	699	1,100	63.55%	1,100	PGA Dues: Professional and Assistants, AGM dues	O117	L
O118	414003	TRAINING AND TRAVEL - PRO	0	280	352	860	450	700	450	30	500	6.00%	100	Training	O118	T
O119	421503	SMALL EQUIPMENT	736	1,754	1,219	776	1,688	3,000	1,688	4,685	4,300	108.95%	4,800	Radios, Washer and Dryer, Podium, Range Picker	O119	C
O120	430503	PROMO ITEMS-TOURN	6,031	6,206	9,219	5,537	5,223	5,000	4,360	3,991	5,000	79.82%	5,000	Promotional Items; Apples	O120	O
O121	441003	PRO SHOP	132,195	120,552	105,212	87,199	89,869	104,720	76,134	71,144	97,500	72.97%	93,000	Cost of Goods (62%)	O121	L
O122	441503	TOURNAMENT EXPENSES	0	83	0	0	0	0	0	0	0	0.00%	0	Tournament Expenses	O122	T
O123	450003	UNIFORMS - PRO SHOP	1,723	1,616	2,858	2,605	3,194	3,000	3,003	1,908	2,500	76.32%	3,000	Employee Hats, Shirts and New Jackets	O123	C
O124	480003	CART LEASE PAYMENT	33,543	46,312	71,694	83,936	85,059	84,340	78,269	54,996	81,314	67.63%	82,194	12 payments at \$6,549.51 Month + \$3,600 Personal Property Taxes; 70 Golf Carts, 2 Beverage Carts and Range Picker; GPS System	O124	L
O125		TOTAL PRO SHOP EXP	442,735	466,123	499,576	477,925	469,393	483,414	423,758	396,883	481,393	82.44%	491,953	TOTAL PRO SHOP EXP	O125	T

**BALLANTRAE GOLF CLUB**  
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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
	EXPENSES	FOOD AND BEVERAGE														
			FY2012	FY2013	FY2014	FY2015	FY2016	FY2016	FY2016	FY2017	FY2017	FY17 ACTUAL	FY2018			
	ACCT		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	AUG YTD	AUG YTD	BUDGET	EXPENSES AS	BUDGET	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
	NUMBER	ACCOUNT NAME	EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	APPROVED	EXPENSES	EXPENSES	APPROVED	% OF BUDGET	APPROVED			
O126	401004	SALARIES	87,551	95,454	107,477	106,948	111,366	106,325	102,150	104,965	115,328	91.01%	118,097	Manager \$40,097, Part time \$78,000	O126	B
O127	401204	COMMISSION	12,769	10,459	0	0	0	0	0	0	0	0.00%	0	Food and Beverage Commissions	O127	A
O128	402501	MAINTENANCE SUPPLIES	0	0	6	0	0	0	0	0	0	0.00%	0	Maintenance Supplies	O128	L
O129	411504	REPAIR & MAINT. - OTHER	3,270	1,831	5,106	1,909	3,215	3,000	3,088	5,874	4,250	138.21%	4,000	Coolers, Refrigerator, Ice machines, Hood Cleaning: 5 Year Average	O129	L
O130	413004	DUES AND FEES	885	953	895	895	1,120	970	1,120	895	1,000	89.50%	1,000	ABC Liquor License \$500, Health Dept. Permit \$350; Sam's \$100, Jobs	O130	A
O131	414004	TRAVEL	0	60	500	0	520	0	520	0	120	0.00%	500	Safe Serve - 5 employees	O131	N
O132	421504	SMALL EQUIP & FURN.-GRILL	5,208	100	681	409	1,408	850	1,367	982	1,250	78.56%	750	Pots, Pans	O132	T
O133	440004	CONCESSION EXP - GRILL	10,906	7,624	9,932	10,979	12,477	10,000	10,939	13,901	12,000	115.84%	12,500	Supplies, Table Cloths, Paper Products, Chemicals: 12 Month Average	O133	R
O134	440104	BEER AND WINE	25,200	23,052	23,456	23,033	26,036	19,450	23,871	28,108	27,888	100.79%	28,300	Cost of beer and wine 28%	O134	A
O135	440204	FOOD COST	62,089	55,868	60,061	61,677	63,179	37,367	56,535	54,045	43,320	124.76%	38,800	Cost of food and beverage	O135	E
O136	440304	NON-ALCOHOLIC BEVERAGE	20,286	19,128	20,087	19,680	20,959	16,280	18,672	17,530	17,300	101.33%	17,500	Cost of beverages 33%	O136	G
O137	440404	DELIVERY FEES	1,066	256	0	6	0	0	0	0	0	0.00%	0	Deliver fee for tournament food from Complex	O137	O
O138	440504	LABOR COSTS	8,173	630	0	0	0	0	0	0	0	0.00%	0	Labor fee for tournament food from Complex	O138	L
O139	440604	TOURNAMENT / SPEC EVENTS FOOD AND BEVERAGE	0	0	10,173	11,257	8,743	14,750	7,278	10,277	13,600	75.57%	15,000	In house tournament expense	O139	F
O140	450004	UNIFORMS - GRILL	20	0	950	775	839	1,000	839	209	775	26.97%	600	Uniforms - Grill	O140	C
O141	472004	CULINARD CONCESSIONS	0	0	0	X	X	X	X	X	X	X	X	DO NOT USE	O141	L
O142	485004	CATERING EXPENSE	0	5,651	355	0	0	0	0	0	0	0.00%	0	Outside catering expense	O142	U
O143		TOTAL FOOD & BEV EXP	237,423	221,066	239,679	237,568	249,862	209,992	226,379	236,786	236,831	99.98%	237,047	TOTAL FOOD & BEV EXP	O143	B
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
	RECAP	FOOD AND BEVERAGE REV														
			FY2012	FY2013	FY2014	FY2015	FY2016	FY2016	FY2016	FY2017	FY2017	FY16 ACTUAL	FY2018			
	ACCT		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	AUG YTD	AUG YTD	BUDGET	REVENUES AS	BUDGET	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
	NUMBER	ACCOUNT NAME	REVENUES	REVENUES	REVENUES	REVENUES	REVENUES	APPROVED	REVENUES	REVENUES	APPROVED	% OF BUDGET	APPROVED			
O144	3058	SPECIAL EVENTS / MISC	9,612	1,035	0	400	322	500	322	900	500	180.00%	500	Table Linens, Bartender fee, Etc.	O144	L
O145	3059	FOOD AND BEV - TOURN	31,808	15,473	45,363	47,798	42,475	44,665	36,508	45,408	41,200	110.21%	48,000	Tournaments, special events, family nights	O145	F
O146	3060	TOURNAMENT CATERING	0	0	0	0	0	0	0	0	0	0.00%	0	Tournament Catering	O146	
O147	3062	PRIVATE RENTAL	2,400	1,050	1,850	1,700	1,250	2,700	1,250	2,450	1,800	136.11%	3,500	Rehearsals, parties, etc.	O147	
O148	3080	BEER AND WINE	85,459	82,244	74,527	74,868	91,175	69,454	82,866	85,471	99,600	85.81%	107,500	Beer and Wine	O148	G
O149	3081	NON-ALCOHOLIC BEVERAGE	59,644	54,389	52,695	50,300	52,078	49,331	47,068	44,164	52,300	84.44%	53,000	Non-Alcoholic Beverages	O149	O
O150	3085	FOOD AND BEVERAGE	124,608	115,896	101,808	104,951	117,013	98,333	107,311	105,284	114,000	92.35%	121,694	Food and Beverages	O150	L
O151	3500	VENDOR DONATION	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	100.00%	7,500	Coca Cola Donation: New Contract (Not Approved) - Product purchase rebate	O151	T
O152		TOTAL REVENUE	327,531	284,087	290,243	294,017	318,313	278,983	289,325	297,677	323,400	92.05%	341,694	TOTAL REVENUE	O152	



**BALLANTRAE GOLF CLUB**  
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5-YEAR OPERATING AND CAPITAL PLANNING FORECAST									
BALLANTRAE GOLF									
DESCRIPTIONS / JUSTIFICATIONS / COMMENTS									
		FY2019	FY2020	FY2021	FY2022	FY2023			
O170	New Furniture in Grill and Patio Area	20,000	0	0	0	0	O170		
O171	Replace or Repair HVAC equipment	0	TBD	0	0	0	O171		
O172	Tee Refurbishment Project	0	25,000	0	0	0	O172		
O173	Drainage Repairs	0	10,000	0	0	0	O173		
O174	New Software Management System	0	0	0	0	0	O174		
O175	Golf Cart Lease	0	0	TBD	0	0	O175		
O176							O176		
O177	5-YEAR OPERATING AND CAPITAL PLANNING FORECAST	20,000	35,000	0	0	0	5-YEAR OPERATING AND CAPITAL PLANNING FORECAST	O177	

**WATER DEPARTMENT**  
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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
REVENUES																
	ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL REVENUES	FY2013 ACTUAL REVENUES	FY2014 ACTUAL REVENUES	FY2015 ACTUAL REVENUES	FY2016 ACTUAL REVENUES	FY2016 BUDGET APPROVED	FY2016 AUG YTD REVENUES	FY2017 AUG YTD REVENUES	FY2017 BUDGET APPROVED	FY17 ACTUAL REVENUES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
P1	301033	REVENUE	4,028,621	3,742,666	4,173,573	4,327,604	4,468,474	4,321,939	4,067,125	4,397,497	4,684,000	94.29%	4,850,000	Revenue	P1	W
P2	301133	REIMBURMT - FUEL SPILLS	0	0	0	0	0	0	0	9,654	10,000	96.54%	0	Reimbursement for expenses from Colonial Pipeline - Fuel Spill Sept. 2016	P2	A
P3	301233	INDIAN SPRINGS FEE	0	7,905	9,393	10,200	11,084	10,000	10,055	11,467	10,000	114.67%	10,000	Indian Springs Business License Fee - Collected from Residents (Pd in Jan.)	P3	T
P4	301333	HOOVER FEE	0	2,167	2,377	2,465	2,410	3,000	2,219	2,376	3,000	79.20%	3,000	Hoover Business License Fee - Collected from Residents (Paid in January)	P4	E
P5	302033	TAP & IMPACT FEES	125,931	168,723	170,774	211,500	285,500	210,000	268,000	209,750	240,000	87.40%	240,000	2015-2017 Average. \$1,000 Ballantrae, \$1,500 all others.	P5	R
P6															P6	
P7	302333	Magnolia Mill/Highlands Infrastructure Fee	0	0	0	0	0	30,000	0	15,000	75,000	20.00%	30,000	Magnolia Mill / Highlands Infrastructure Fee. 4 Lots at \$7,500 each	P7	
P8	302433	BALLANTRAE IMPACT FEES	40,500	61,000	50,000	36,000	53,000	60,000	47,000	47,000	50,000	94.00%	58,000	See G/L Account 302033 - 2014-2017 Average. \$1,000 for Ballantrae	P8	
P9	302533	LATE CHARGES	166,783	162,797	164,787	175,602	166,530	164,000	153,129	168,949	164,000	103.02%	172,000	Water and Sewer Late Charges - 2014-2017 Average	P9	W
P10	303033	NEW SERVICE FEE	28,135	30,536	32,700	31,905	33,080	29,000	29,935	32,010	30,000	106.70%	32,500	201-2017 Average	P10	A
P11	303533	RECONNECT FEE	64,225	35,761	35,136	34,303	35,960	35,000	31,960	33,368	35,000	95.34%	35,000	Reconnect Fee	P11	T
P12	304033	INSPECTION FEE	0	0	0	0	0	0	0	0	0	0.00%	0	Inspection Fee	P12	E
P13	320133	TRANS TO CIVIC COMPLEX	447	0	0	0	0	0	0	0	0	0.00%	0	Transfer to Civic Complex	P13	R
P14	320200	TRANS FM CIVIC COMPLEX	0	0	0	0	-0	0	0	0	0	0.00%	0	Transfer to Civic Complex	P14	
P15	341033	INTEREST INCOME	54,743	25,479	17,883	17,497	17,936	11,000	16,723	13,737	16,000	85.86%	16,000	Interest Income	P15	
P16	346033	CONTRIBUTED ASSETS	37,070	0	0	200,386	0	0	0	0	0	0.00%	0	Donated Assets - Non-Cash Revenue (Accounting Entry)	P16	W
P17	345833	SALE OF ASSETS	0	0	765	12,428	0	0	0	9,000	0	0.00%	0	Sale of Fixed Assets / Auction Vehicles	P17	A
P18	346033	OTHER REVENUES	20,453	25,061	28,447	11,747	6,936	20,000	6,019	3,593	20,000	17.97%	20,000	Sale of Meter Sets; ALDOT Reimb; Scrap Metal Sales; 3 Year Average	P18	T
P19	346133	ASSESSMENT LETTERS	19,837	5,586	6,505	6,980	7,420	6,400	6,520	7,918	6,400	123.72%	7,200	Assessment Letters (2014-2017 Average)	P19	E
P20	346233	CONVENIENCE FEE	34,114	37,834	43,783	49,887	55,919	47,000	50,876	58,790	54,000	108.87%	54,000	Credit Card Convenience Fee - Paid by Customer. (2014-2017 Average)	P20	R
P21	346333	CALL OUT FEES	0	835	2,012	1,262	1,425	1,500	1,275	2,100	1,500	140.00%	1,500	Call Out Fees	P21	
P22	346433	INSPECTION FEE	0	1,800	1,225	950	850	600	850	250	600	41.67%	600	Inspection Fee	P22	
P23	346533	RETURN ITEM FEE	0	2,430	3,810	3,300	3,320	2,600	2,810	2,610	2,600	100.38%	3,300	Return Item Fee (2014-2017 Average)	P23	
P24	346733	DELINQUENCY FEES	0	0	0	1,666	2,290	1,000	2,193	1,711	2,000	85.55%	2,000	Delinquency Fees	P24	W
P25	346833	R.O.W. PERMITS	0	0	0	400	200	0	200	0	200	0.00%	200	Right-of-Way Permits (New FY2016)	P25	A
P26	346933	METER TESTING FEE	0	0	0	0	0	0	0	-71	0	0.00%	0	Meter Testing Fees	P26	T
P27	347033	RENTAL INCOME	0	0	0	12,000	48,000	48,000	44,000	44,000	48,000	91.67%	48,000	Rental Income - Pelham Board of Education / \$4,000 Month (New FY2016)	P27	E
P28	348033	ALDOT REIMBURSEMENTS	0	0	0	0	0	405,000	0	0	0	0.00%	0	Reimbursement from ALDOT Related to the CR105 Sidewalk Project	P28	R
P29		USE OF UNENCUMBERED FUNDS	0	0	0	0	0	0	0	0	0	0.00%	0	FY2016 Transfer from Reserves to Cover Operating Loss	P29	
P30		LESS CONTRIBUTED ASSETS	-37,070	0	X	X	X	X	X	X	X	X	X	DONATED ASSETS - Non-Cash Revenue (Accounting Entry)	P30	
P31		TOTAL NET REVENUE	4,583,789	4,310,580	4,743,170	5,148,082	5,200,334	5,406,039	4,740,889	5,070,709	5,432,300	93.34%	5,583,300	TOTAL NET REVENUE	P31	
P32		TOTAL REVENUES LESS UNENCUMBERED FUND BAL	4,583,789	4,310,580	4,743,170	5,148,082	5,200,334	5,406,039	4,740,889	5,070,709	5,432,300	93.34%	5,583,300	TOTAL REVENUES LESS UNENCUMBERED FUND BALANCES	P32	

**WATER DEPARTMENT**  
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EXPENSES																
ACCT NUMBER	ACCOUNT NAME		FY2012 ACTUAL EXPENSES	FY2013 ACTUAL EXPENSES	FY2014 ACTUAL EXPENSES	FY2015 ACTUAL EXPENSES	FY2016 ACTUAL EXPENSES	FY2016 BUDGET APPROVED	FY2016 AUG YTD EXPENSES	FY2017 AUG YTD EXPENSES	FY2017 BUDGET APPROVED	FY17 ACTUAL EXPENSES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
P33	401033	SALARIES	1,082,648	1,128,348	1,179,143	1,268,674	1,334,069	1,292,285	1,244,578	1,128,045	1,224,464	92.13%	1,280,106	25 Full Time Employees + Superintendent + 4 Part Time Employees. NOTE: Only One Part Time Laborer Hired in FY2017 as City Engineer's Intern and Customer Serv. Rep. (Additional FT Employee hired in January 2017)	P33	W
P34	401333	OVERTIME	44,893	40,133	65,712	34,549	33,015	34,000	30,667	32,214	33,000	97.62%	36,500	Overtime and On Call.	P34	T
P35	402033	RETIREMENT	135,187	126,105	135,586	142,459	144,812	144,138	123,369	130,140	136,574	95.29%	145,277	State Retirement. Salary x 12.21% Tier 1, 9.61% Tier 2	P35	E
P36	402533	COFFEE, ETC	X	X	X	X	X	X	X	X	X	X	X	DO NOT EXPENSE	P36	R
P37	403833	INSURANCE - VISION	2,269	2,052	2,177	2,287	2,277	2,407	2,079	2,240	2,384	93.96%	2,577	25 Employees x Various Rates x 12 Mths (Family \$10 / Single \$8.06-Mthly)	P37	
P38	404033	WORKERS COMP INS	22,364	27,154	17,300	11,607	27,620	8,084	27,620	18,182	15,698	115.82%	19,624	29 Employees (Full Time & Part Time) x Various Rates	P38	
P39	404333	INSURANCE - FAMILY	22,000	25,600	22,000	23,800	30,568	28,554	27,862	38,840	37,440	103.74%	47,544	14 Employees x \$283 x 12 Months.	P39	
P40	404533	INSURANCE - LIFE	1,362	1,667	1,729	2,165	1,967	2,016	1,815	1,835	2,016	91.02%	2,100	\$7.00 x 25 Employees x 12 Months	P40	W
P41	404833	WATER PURCHASED	911,303	998,850	1,440,963	1,288,526	1,513,629	1,300,000	1,333,262	1,496,455	1,450,000	103.20%	1,600,000	Shelby Co Water System Purchases. 7% Annual Rate Increase	P41	A
P42	405033	REPAIR / MAINT VEHICLE / NEW	10,100	7,803	21,558	11,917	15,322	16,500	13,848	9,246	17,000	54.39%	16,000	2 Year Average.	P42	T
P43	406033	REPAIR / MAINT EQUIPT / NEW	3,716	2,751	2,112	3,098	2,698	5,000	2,047	2,567	5,000	51.34%	3,000	Repair and Maintenance - Equipment	P43	R
P44	406533	REPAIR / MAINT RADIO	0	0	0	0	0	12,000	0	0	0	0.00%	0	Repair and Maintenance - Radios \$1,000;	P44	
P45	407033	REP / MAINT TANKS/WELLS	47,448	72,292	73,085	123,414	63,545	86,000	60,191	141,548	120,000	117.96%	156,000	Average for the past 5 years + Anticipated Known Maintenance, Kellis Veg.; Chandler well roof, Chlorine Equipment \$35,000, ROW Maint. \$15,000; Turbidity Meters \$16,000	P45	W
P46	407533	REPAIR/MAINT BLDG / PLANT	1,696	2,959	41,391	11,831	5,515	3,000	5,320	6,035	28,000	21.55%	5,000	Lock Repairs;	P46	T
P47	407933	TRAINING/OPS CERTIFICATES	1,110	3,373	8,346	1,638	2,607	15,000	2,545	2,947	5,000	58.94%	6,000	Training / Operator Certificates	P47	E
P48	408033	TRAINING AND TRAVEL	0	1,192	3,895	1,164	636	2,000	516	957	2,000	47.85%	3,000	Travel	P48	R
P49	408133	DUES, FEES & PERMITS	1,380	1,300	1,300	1,350	4,445	1,500	4,445	2,114	1,500	140.93%	1,800	Dues, Fees and Permits	P49	
P50	408533	INSURANCE - LIABILITY	30,156	37,229	35,244	36,957	42,013	38,818	42,013	34,133	33,934	100.59%	35,761	Insurance - Liability (5% Increase)	P50	
P51	409033	LAB FEES	23,610	20,910	14,562	47,535	23,269	35,000	22,639	15,215	20,000	76.08%	23,000	Lab Fees - Additional sampling required by ADEM.	P51	W
P52	410033	PROP DAMAGE REPAIR	32,320	47,477	35,874	48,470	43,171	30,000	37,283	44,879	42,000	106.85%	44,000	6 Year Average	P52	A
P53	410533	LINE RELOCATE / EXTENTION	0	0	0	0	0	0	0	0	0	0.00%	0	Line Relocations and Extentions. (See Capital Projects Below)	P53	T
P54	411033	EQUIPMENT RENTAL	2,379	2,010	2,407	2,662	964	3,000	694	2,139	2,500	85.56%	2,500	Equipment Rental	P54	E

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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
EXPENSES																
	ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL EXPENSES	FY2013 ACTUAL EXPENSES	FY2014 ACTUAL EXPENSES	FY2015 ACTUAL EXPENSES	FY2016 ACTUAL EXPENSES	FY2016 BUDGET APPROVED	FY2016 AUG YTD EXPENSES	FY2017 AUG YTD EXPENSES	FY2017 BUDGET APPROVED	FY17 ACTUAL EXPENSES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
P55	412033	SUPPLIES	117,770	93,557	131,600	172,646	126,661	140,000	112,700	189,597	150,000	126.40%	165,000	4 Year Average	P55	W
P56	412233	CHEMICALS	9,231	8,013	10,738	9,345	6,225	9,000	4,871	8,832	13,000	67.94%	10,000	Chemicals	P56	A
P57	413533	CONTRACT LABOR	3,990	4,765	8,130	13,619	16,768	10,000	11,928	31,809	10,000	318.09%	12,000	Contract Labor	P57	T
P58	414033	UNIFORMS	6,878	5,062	7,489	7,801	5,227	8,000	3,851	6,858	8,000	85.73%	8,000	Water and Sewer Uniforms	P58	E
P59	415033	SMALL EQUIPT / TOOLS	1,625	1,431	3,671	3,606	214	3,000	214	1,056	3,000	35.20%	3,000	Outside office tools and equipment	P59	R
P60	415133	EMPLOYMENT TAXES - FICA	82,763	85,749	91,818	95,920	93,816	97,884	86,923	84,347	92,651	91.04%	97,928	Salary x 7.65%. Includes On-Call, Overtime and Part Time.	P60	
P61	415233	CONVENIENCE FEES	35,191	42,003	45,839	54,787	68,918	55,000	57,386	66,016	62,000	106.48%	70,000	On-Line Credit/Debit Card Charges and Bank Draft Fees	P61	
P62	415533	COLLECTION FEES	2,010	2,119	5,194	3,004	1,295	4,500	1,219	2,606	2,000	130.30%	3,200	Collection Fees	P62	
P63	416033	OUTSOURCE BILLING	0	12,201	13,957	11,068	12,615	14,000	11,549	9,529	15,000	63.53%	16,000	Out Source Billing	P63	W
P64	416133	IN / OUTBOUND TELE SERV	0	1,794	2,799	3,284	2,676	4,000	2,496	1,712	3,000	57.07%	4,000	In / Out Bound Telephone Service	P64	A
P65	416533	POSTAGE	36,624	45,143	45,863	45,663	45,544	49,000	42,525	40,916	48,000	85.24%	49,000	Postage	P65	T
P66	416833	SOFTWARE & MAINT AGRMT	12,794	34,832	31,775	31,987	36,614	35,000	30,364	31,981	35,949	88.96%	40,000	\$7,500 Elements, CUSI \$17,500, Mapping \$6,250; Trimble, Geocortex, Works Management, Peachtree \$949 Renewal	P66	E
P67	416933	SMALL OFF EQUIPT / FURNIT	5,416	8,287	5,277	2,815	2,359	5,000	1,635	2,790	5,000	55.80%	15,000	Small Office Equipment and Furniture	P67	R
P68	417033	OFFICE SUPPLIES	25,904	14,090	16,355	15,305	10,759	18,000	10,048	9,525	18,000	52.92%	14,000	Office Supplies	P68	
P69	417233	JANITORIAL & SUPPLIES	4,562	4,570	4,469	4,370	9,847	11,364	8,895	9,021	11,500	78.44%	12,000	Janitorial Services: Includes Pelham Bd of Education per lease agreement.	P69	
P70	417333	BEACON BADGER METERS	0	0	0	0	0	0	0	216	0	0.00%	0	Beacon Badger Meters	P70	
P71	418033	UTILITIES	271,028	256,059	262,346	270,203	275,170	260,000	247,882	263,293	260,000	101.27%	275,000	Utilities - 6 Year average x 1.05; Cable Subscription	P71	W
P72	418133	CELL PHONES / NEXTELS	7,632	13,461	15,546	15,669	15,315	15,700	14,091	14,208	16,000	88.80%	16,500	Cell Phone and Nextel Expense	P72	A
P73	418233	SECURITY CAMERA SYSTEM	0	0	0	0	0	0	0	4,331	6,000	72.18%	0	Security Cameras	P73	T
P74	418733	ADV. & PROMOTIONS	0	516	1,011	0	0	0	0	0	0	0.00%	0	Advertising and Promotions	P74	E
P75	419033	FIXED ASSETS	0	0	0	0	0	2,281,588	0	149,598	1,724,192	8.68%	1,342,088	Vermeer H.P. Jet Vacuum (500 Gallon) Trailer Unit - \$0 (See P96)	P75	R
														Paint Weatherly / Kings Crest Water Tank - \$283,088 (See P97)		
														Ongoing PVC Replacement Projects - \$500,000 (See P98)		
														Ballantrae Back-up Water Supply Line - \$0 (See P99)		W
														Equipment Replacement (Placeholder) \$50,000 (See P100)		A
														Water Meter Change Out Program (Radio Read) \$300,000 (See P102)		T
														Meter Reader Truck (Replaces 2001 Model) - \$27,000 (See P103)		E
														Oak Mountain State Park Back-Up Water Supply Line - \$0 (See P104)		R
														Industrial Park PVC Replacement Project - Phase 1 - \$182,000 (See P105)		
P76	420033	CONSULTING FEES	27,102	19,153	57,946	95,235	73,495	110,000	46,177	86,133	110,000	78.30%	80,000	Leak Survey/Gen. Engineering \$50,000 (See P101); Project Reviews \$30,000	P76	
P77	421033	INTEREST EXPENSE	179,130	177,410	X	36,389	X	X	X	X	X	X	X	Bond Payment - Interest (MOVED TO P87)	P77	

**WATER DEPARTMENT**  
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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
	EXPENSES															
	ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL EXPENSES	FY2013 ACTUAL EXPENSES	FY2014 ACTUAL EXPENSES	FY2015 ACTUAL EXPENSES	FY2016 ACTUAL EXPENSES	FY2016 BUDGET APPROVED	FY2016 AUG YTD EXPENSES	FY2017 AUG YTD EXPENSES	FY2017 BUDGET APPROVED	FY17 ACTUAL EXPENSES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
P78	422633	COMPUTER HARDWARE	3,232	0	2,414	0	0	1,000	0	0	0	0.00%	0	Computer Hardware Purchases;	P78	W
P79	422733	COMPUTER SOFTWARE	5,934	580	3,633	2,482	0	2,000	0	0	0	0.00%	0	Computer Software Purchases and Renewals	P79	A
P80	422833	COMPUTER MAINT AGRMTS	3,810	4,009	4,208	0	0	0	0	0	0	0.00%	0	Moved to IT Department FY2015	P80	T
P81	423033	LEGAL & PROFESSIONAL	13,518	14,075	9,340	8,766	18,355	15,000	18,355	13,224	15,000	88.16%	15,000	Audits; Legal;	P81	E
P82	423233	CUSTOMER REFUNDS	0	7,141	0	0	0	0	0	0	0	0.00%	0	Customer Refunds	P82	R
P83	423533	TRUSTEE FEES	2,390	2,039	0	0	0	0	0	0	0	0.00%	0	Regions Bank - Bond Administration	P83	
P84	424033	INSURANCE - HEALTH	98,975	107,730	109,114	112,172	116,428	121,826	107,254	115,981	127,872	90.70%	145,200	25 Employees x \$484 x 12 Months	P84	
P85	424533	EMP. ASST. PROGRAM	1,117	791	752	844	829	850	758	776	850	91.29%	885	25 Employees x \$2.95 x 12 Months	P85	
P86	425033	BUSINESS LICENSE	11,652	10,455	10,638	11,798	12,955	13,000	12,955	14,931	13,000	114.85%	15,000	Business License, Indian Springs and Hoover	P86	W
P87	431033	GASOLINE & OIL	40,749	37,964	40,245	26,748	19,519	34,000	17,767	21,110	33,000	63.97%	28,000	3 Year Average + Additional \$5,000 for Generator Fuel	P87	A
P88	499033	INTERGOVT TRANS-PRIN-OUT	80,935	127,072	759,288	237,686	241,820	241,807	221,506	225,344	245,999	91.60%	250,264	Principal Debt Payments paid to City by Water. Matures 9/8/2020.	P88	T
P89	499133	INTERGOVT TRANS-INT - OUT	68,628	66,630	31,837	23,712	19,566	19,629	18,094	14,280	15,437	92.51%	11,172	Interest Debt Payments paid to City by Water. Matures 9/8/2020.	P89	E
P90	499933	CASH DRAWER /OVER-SHRT	-10	14	28	-5	124	0	17	20	0	0.00%	0	Cash Drawer - Over and Short	P90	R
P91	XXXX	BOND PAYMENT- PRIN	605,000	640,000	X	X	X	X	X	X	X	X	X	Total Bond - Principal (MOVED TO P86 AND P87)	P91	
P92		TOTAL EXPENSES	4,141,521	4,397,920	4,837,704	4,381,002	4,525,056	6,637,450	4,074,253	4,529,771	6,222,960	72.79%	6,128,026	TOTAL EXPENSES	P92	
																W
																A
																T
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
	RECAP		FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2016 BUDGET APPROVED	FY2016 AUG YTD	FY2017 AUG YTD	FY2017 BUDGET REQUEST	FY16 ACTUAL EXPENSES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
		ACCOUNT NAME														
P93		TOTAL REVENUE	4,583,789	4,310,580	4,743,170	5,148,082	5,200,334	5,406,039	4,740,889	5,070,709	5,432,300	93.34%	5,583,300	TOTAL REVENUE	P93	
P94		TOTAL EXPENSES	4,141,521	4,397,920	4,837,704	4,381,002	4,525,056	6,637,450	4,074,253	4,529,771	6,222,960	72.79%	6,128,026	TOTAL EXPENSES	P94	
P95		NET INCOME	442,268	-87,340	-94,534	767,080	675,278	-1,231,411	666,636	540,938	-790,660	-68.42%	-544,726	NET OPERATING INCOME	P95	W
P96		ADD BACK DEBT SERVICE EXPENSES	149,563	193,702	791,125	261,398	261,386	261,436	239,600	239,624	261,436	91.66%	261,436	ADD BACK BOND DEBT SERVICE	P96	A
P97		OPERATING INCOME (LOSS) AFTER ADJ FOR DEBT SERVICE	591,831	106,362	696,591	1,028,478	936,664	-969,975	906,236	780,562	-529,224	-147.49%	-283,290	OPERATING INCOME (LOSS) AFTER ADJUSTMENT FOR DEBT SERVICE	P97	T
																E
																R

**WATER DEPARTMENT**  
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WATER										EXPENSE	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS			
CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018														
P98	FY2013	Vermear H.P. Jet Vacuum (500 Gallon) Trailer unit									0	Vermear H.P. Jet Vacuum (500 Gallon) Trailer unit. (Used in tight areas when a backhoe is too large or when underground utilities are too dangerous for a backhoe. Also used to clean out valves and valve boxes.)	P98	W A T E R
P99	FY2013	Paint Weatherly / Kings Crest Water Tank						FUNDING APPROVED IN FY2016 BUDGET			283,088	Paint Weatherly / Kings Crest Water Tank. (Paint, antennae corral. (See P73)	P99	T E R
P100	FY2013	PVC pipe replacement project. This will continue a systematic program to replace over 20 miles of PVC pipe in our system 40-45 years old.						FUNDING APPROVED IN FY2016 BUDGET			500,000	Ongoing PVC Replacement Projects (See P73)	P100	R
P101	FY2015	Ballantrae back-up water supply line									0	Ballantrae Back-up Water Supply Line (See P73)	P101	
P102	FY2015	Equipment Replacement									50,000	Equipment Replacement. (Placeholder) (See P73)	P102	W A T E R
P103	FY2016	Leak Survey and Mapping									50,000	Leak Survey, Mapping and General Engineering (See P74)	P103	
P104	FY2017	Water Meter Change Out Program									300,000	Water Meter Change Out Program (Radio Read) (See P73)	P104	T E R
P105	FY2018	Two (2) Meter Reader Pickup Trucks (\$27,000 Each) (Replaces 2003 Models)									27,000	Meter Reader Trucks (Replaces 2003 Models) (See P73)	P105	R
P106	FY2018	Oak Mountain State Park Back-Up Water Supply Line									0	Oak Mountain State Park Back-Up Water Supply Line (See P73)	P106	
P107	FY2018	Industrial Park PVC Replacement Project - Phase 1 (Payments could overlap into FY2018)									182,000	Industrial Park PVC Replacement Project - Phase 1 (See P73) 9/20/2017	P107	
P108													P108	
P109													P109	
P110		CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018									1,392,088	CAPITAL EXPENDITURES AND OTHER REQUESTS - FY2018	P110	W A T E R

**WATER DEPARTMENT**  
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Month Ending August 31, 2017

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5-YEAR OPERATING AND CAPTIAL PLANNING FORECAST										DESCRIPTIONS / JUSTIFICATIONS / COMMENTS	
			FY2019	FY2020	FY2021	FY2022	FY2023				
P111	PVC Water Line Replacement		300,000	300,000	300,000	300,000	300,000	300,000	PVC Water Line Replacement.	P111	WATER
P112	Paint Chandalar Steel Water Tank		0	0	300,000	0	0	0	Paint Chandalar Steel Water Tank.	P112	WATER
P113	Paint Indian Crest Water Tank		0	0	250,000	0	0	0	Paint Indian Crest Water Tank.	P113	WATER
P114	Water Meter Change Out Program		334,500	334,500	334,500	334,500	334,500	334,500	Water Meter Change Out Program.	P114	WATER
P115	Equipment Replacement - See Descriptions		80,000	80,000	80,000	80,000	80,000	80,000	Equipment Replacement - See Descriptions.	P115	WATER
P116	Water Mapping and Leak Survey		50,000	50,000	50,000	0	0	0	Water Mapping and Leak Survey	P116	WATER
P117	Unexpected Projects		Reserves	Reserves	Reserves	Reserves	Reserves	Reserves	Unexpected Projects	P117	WATER
P118										P118	WATER
P119										P119	WATER
P120										P120	WATER
P121	5-YEAR OPERATING AND CAPTIAL PLANNING FORECAST		764,500	764,500	1,314,500	714,500	714,500	714,500	5-YEAR OPERATING AND CAPTIAL PLANNING FORECAST	P121	WATER

**SEWER DEPARTMENT**  
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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
REVENUES																
	ACCT		FY2012	FY2013	FY2014	FY2015	FY2016	FY2016	FY2016	FY2017	FY2017	FY17 ACTUAL	FY2018	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
	NUMBER	ACCOUNT NAME	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	AUG YTD	AUG YTD	BUDGET	REVENUES AS	BUDGET			
			REVENUES	REVENUES	REVENUES	REVENUES	REVENUES	APPROVED	REVENUES	REVENUES	APPROVED	% OF BUDGET	APPROVED			
Q1	301034	SEWER REVENUE	4,980,850	4,789,254	4,871,789	4,794,682	4,669,554	4,739,333	4,327,230	4,345,184	4,800,000	90.52%	4,850,000	Sewer Revenues	Q1	S
Q2	302034	TAP & IMPACT FEES	64,200	18,000	20,500	381,200	243,300	20,000	159,700	68,100	50,000	136.20%	50,000	Tap and Impact Fees	Q2	E
Q3	302234	DESIGNATED TAP & IMPACT	0	0	0	0	0	0	0	0	0	0.00%	0	Designated Tap and Impact Fees	Q3	W
Q4	302534	LATE CHARGES	0	0	0	0	0	0	0	0	0	0.00%	0	Booked as Water Revenue	Q4	E
Q5	304000	INSPECTION FEES	0	0	0	0	0	0	0	0	0	0.00%	0	Inspection Fees	Q5	R
Q6	305034	CAP IMPMT FUND TRANFER	0	0	0	0	0	0	0	0	0	0.00%	0	Transfer from Capital Improvement Fund	Q6	
Q7	341034	INTEREST INCOME	20,692	0	0	3	0	0	0	0	0	0.00%	0	Interest Income	Q7	
Q8	341534	DESIGNATED INT INCOME	0	0	0	0	0	0	0	0	0	0.00%	0	Designated Interest Income	Q8	S
Q9	345534	CONTRIBUTED ASSETS	0	0	0	0	0	0	0	0	0	0.00%	0	Non-Cash Revenue (Accounting Entry)	Q9	E
Q10	346034	OTHER REVENUE	934	57,693	150	983	4,659	0	4,659	375	0	0.00%	0	Other Revenue	Q10	W
Q11		USE OF UNENCUMBERED FUND BALANCES	0	0	0	0	0	0	0	0	0	0.00%	0	FY2018 Transfer from Reserves to cover operating loss	Q11	E
Q12		LESS CONTRIBUTED ASSETS	0	0	0	0	0	0	0	0	0	0.00%		DONATED ASSETS - Non-Cash Revenue (Accounting Entry)	Q12	R
Q13		TOTAL NET REVENUE	5,066,676	4,864,947	4,892,439	5,176,868	4,917,513	4,759,333	4,491,589	4,413,659	4,850,000	91.00%	4,900,000	TOTAL NET REVENUE	Q13	
Q14		TOTAL REVENUES LESS UNENCUMBERED FUND BALANCES	5,066,676	4,864,947	4,892,439	5,176,868	4,917,513	4,759,333	4,491,589	4,413,659	4,850,000	91.00%	4,900,000	TOTAL REVENUES LESS UNENCUMBERED FUND BALANCES	Q14	

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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
	EXPENSES															
	ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL EXPENSES	FY2013 ACTUAL EXPENSES	FY2014 ACTUAL EXPENSES	FY2015 ACTUAL EXPENSES	FY2016 ACTUAL EXPENSES	FY2016 BUDGET APPROVED	FY2016 AUG YTD EXPENSES	FY2017 AUG YTD EXPENSES	FY2017 BUDGET APPROVED	FY17 ACTUAL EXPENSES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
Q15	401034	SALARIES	313,821	328,873	311,885	332,613	332,428	309,458	308,316	299,777	321,407	93.27%	331,030	6 Full Time Employees	Q15	S
Q16	401334	OVERTIME	27,102	23,431	45,080	18,335	16,890	20,000	16,020	17,136	20,000	85.68%	20,000	Overtime and On Call	Q16	E
Q17	402034	RETIREMENT	40,876	38,592	38,882	38,574	38,651	35,091	32,717	37,832	36,828	102.73%	38,073	State Retirement. Salary x 12.21% Tier 1, 9.61% Tier 2	Q17	W
Q18	403834	INSURANCE - VISION	703	650	620	618	623	651	567	617	651	94.78%	650	6 Employees at various rates x 12 Mhs (Family \$10 / Single \$8.06 - Mthly)	Q18	E
Q19	404034	WORKERS COMP INS	3,875	5,929	3,639	4,853	5,209	5,495	5,209	5,982	4,438	134.79%	5,327	Workers Compensation Insurance	Q19	R
Q20	404334	INSURANCE - FAMILY	7,200	8,400	6,800	7,800	11,440	11,256	10,456	11,328	12,480	90.77%	13,584	4 Employees x \$283 x 12 Months.	Q20	
Q21	404534	INSURANCE - LIFE	373	448	429	539	504	504	462	462	504	91.67%	504	\$7.00 x 6 Employees x 12 Months	Q21	
Q22	405034	REPAIR & MAINT - VEHICLES	4,305	4,644	1,401	3,085	4,560	4,000	4,556	5,027	4,000	125.68%	6,000	Repair and Maintenance - Vehicles (6 Year Average).	Q22	S
Q23	406034	REPAIR & MAINT. - EQMT	78,147	165,395	85,628	5,766	2,704	80,000	2,588	11,108	80,000	13.89%	80,000	Centrifuge & Polymer Feed System	Q23	E
Q24	406534	REPAIR & MAINT. - RADIO	0	0	343	0	0	1,000	0	0	1,000	0.00%	1,000	Batteries for Telemetry;	Q24	W
Q25	407034	REPAIR & MAINT.-LINES/LIFTS	135,558	38,460	82,386	69,541	78,853	82,000	77,598	50,631	100,000	50.63%	100,000	Repair and Maintenance, Maps; Lift Station Generators, Ongoing Rehabilitation and Collection System Inflow / Infiltration management.	Q25	E
Q26	407534	REPAIR & MAINT. -BLDG/PLT	28,018	2,925	16,811	32,174	44,467	40,000	44,467	30,337	50,000	60.67%	50,000	UV Parts \$25,000; Polymer System \$25,000	Q26	R
Q27	407934	TRAINING OPERATIONS	1,190	120	3,449	2,180	2,440	2,500	2,440	0	2,500	0.00%	2,500	Training & Continuing Education	Q27	
Q28	408034	TRAVEL	0	709	0	0	0	1,000	0	349	1,000	34.90%	1,000	Travel	Q28	
Q29	408134	PERMITS, DUES AND FEES	0	0	0	0	0	0	0	8,145	0	0.00%	0	Permits, Dues and Fees	Q29	
Q30	408534	INSURANCE - LIABILITY	13,320	16,457	15,575	16,290	16,765	16,364	16,765	13,573	13,574	99.99%	14,284	Liability Insurance	Q30	S
Q31	409034	LAB FEES	47,327	51,093	52,293	44,894	48,169	50,000	43,418	40,125	50,000	80.25%	50,000	Lab expense for Phosphorous and Normal Testing	Q31	E
Q32	410534	LINE RELOCATION	0	0	0	0	0	0	0	0	0	0.00%	0	Line Relocation	Q32	W
Q33	410034	PROP DAMAGE REPAIR	0	0	0	0	0	1,000	0	6,460	1,000	646.00%	1,000	Property Damage Repair	Q33	E
Q34	411034	EQUIPMENT RENTAL	1,548	0	619	13,784	16,879	12,000	16,879	0	2,000	0.00%	2,000	Equipment Rental; Boom Truck	Q34	R
Q35	412034	SUPPLIES	11,299	9,407	8,279	9,915	10,423	10,000	10,423	12,378	10,000	123.78%	10,000	Supplies	Q35	
Q36	412234	CHEMICALS	233,693	280,158	255,714	258,689	308,711	250,000	293,195	222,239	250,000	88.90%	250,000	Chemicals	Q36	
Q37	412334	DRY WASTE LANDFILL CHGS	61,940	81,865	51,037	41,472	45,096	60,000	40,127	41,743	60,000	69.57%	55,000	Landfill Charges	Q37	
Q38	413534	CONTRACT LABOR	0	2,075	1,960	0	2,050	2,500	2,050	2,400	2,500	96.00%	3,000	3 Year Average	Q38	S
Q39	414034	UNIFORMS	0	0	0	0	424	0	424	1,308	1,800	72.67%	1,800	Uniforms	Q39	E
Q40	415034	EQUIPMENT PURCHASE	5,947	2,635	4,349	12	0	0	0	11,580	0	0.00%	0	Equipment Replacement. See Capital Budget Requests	Q40	W
Q41	415134	EMPLOYEE TAXES - FICA	25,132	25,965	26,484	25,760	23,498	23,200	21,693	22,948	24,588	93.33%	25,324	Payroll Taxes. Salary x 7.65%	Q41	E
Q42	415234	ONLINE CREDIT CARD CHGS	0	0	0	0	0	0	0	0	0	0.00%	0	Paid by Water	Q42	R
Q43	416534	POSTAGE	0	0	0	0	69	0	69	5	0	0.00%	0	Postage	Q43	
Q44	416834	OFFICE EQUIP MAINTENANCE	0	0	0	0	0	0	0	0	0	0.00%	0	IT Support Moved to GL 422834	Q44	
Q45	416934	SMALL EQUIPT / FURNITURE	0	0	0	938	411	1,000	411	0	1,000	0.00%	1,000	Small Equipment and Furniture	Q45	

**SEWER DEPARTMENT**  
Income and Expense Report FY 2017  
Month Ending August 31, 2017

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
EXPENSES																
	ACCT NUMBER	ACCOUNT NAME	FY2012 ACTUAL EXPENSES	FY2013 ACTUAL EXPENSES	FY2014 ACTUAL EXPENSES	FY2015 ACTUAL EXPENSES	FY2016 ACTUAL EXPENSES	FY2016 BUDGET APPROVED	FY2016 AUG YTD EXPENSES	FY2017 AUG YTD EXPENSES	FY2017 BUDGET APPROVED	FY17 ACTUAL EXPENSES AS % OF BUDGET	FY2018 BUDGET APPROVED	FY2018 DESCRIPTIONS / JUSTIFICATIONS / COMMENTS		
Q46	417034	OFFICE SUPPLIES	560	246	245	739	278	850	278	388	750	51.73%	500	Supplies	Q46	S
Q47	417234	JANITORIAL SUPPLIES	0	0	0	308	0	500	0	397	250	158.80%	300	Janitorial Supplies	Q47	M
Q48	418034	UTILITIES	271,102	283,423	329,019	335,969	290,801	366,000	266,797	283,923	350,000	81.12%	300,000	Utilities, including AT&T Maintenance	Q48	W
Q49	418134	CELL PHONES / NEXTELS	969	895	610	893	706	1,000	612	1,052	1,000	105.20%	1,200	Cell Phone and Nextel Expense	Q49	M
Q50	419034	FIXED ASSETS	0	0	0	0	7,563	1,258,483	7,563	268,242	1,406,000	19.08%	2,442,084	SEE CAPITAL PROJECTS LISTED BELOW AND Q69 - Q80	Q50	R
														Permanent Standby Generator at Lift Station "M" \$50,000 (See Q69)		
														Sewer Equipment Replacement. (Placeholder) \$50,000 (See Q70)		S
														SCADA (Radio Communications Link) \$25,000 (See Q71)		E
														Lift Station "J" Construction - \$1,000,000 (See Q72)		W
														Ongoing Sewer Collection System Evaluation \$100,000 (See Q73)		E
														Ken's Auto Parts Lift Station-Evaluate I/I - \$100,000 (See Q75)		R
														Lift Station "F" - Design and Install Diesel Pump \$243,800 (See Q76)		
														Lift Station "F" - Basin I/I Repairs - \$641,284 (See Q77)		
														Waste Water Treatment Plant Process - \$30,000 (See Q78)		
														Lift Station "K" Rehabilitation - \$162,000 (See Q79)		S
														Portable 200 KW Generator - \$40,000 (See Q80)		E
Q51	420034	CONSULTING FEES	29,133	70,424	48,560	82,597	99,494	102,000	93,935	156,734	180,000	87.07%	105,000	Engineering Fees \$50,000; Sewer Project Reviews \$30,000; Sewer System Mapping - \$25,000 (See Q74)	Q51	W
Q52	421034	INTEREST EXPENSE	1,007,073	928,055	215,880	749,011	148,931	148,931	136,521	0	113,594	0.00%	77,100	Int Bond Pymt - (Series 2010-A/ B State Revolving Fund) Matures 8/15/19.	Q52	R
Q53	422634	COMPUTER HARDWARE	0	0	1,736	0	0	0	0	0	0	0.00%	0	Moved to IT Department FY2015	Q53	
Q54	422734	COMPUTER SOFTWARE	653	77	484	0	0	0	0	0	0	0.00%	0	Moved to IT Department FY2015	Q54	
Q55	422834	COMPUTER MAINT AGRMTS	13,681	9,108	8,715	0	0	0	0	0	0	0.00%	0	Moved to IT Department FY2015	Q55	
Q56	423034	LEGAL & PROFESSIONAL	13,300	13,750	8,447	7,740	36,668	66,000	36,668	7,780	66,000	11.79%	16,000	Auditing \$16,000; Ongoing Sewer Mapping \$50,000.	Q56	
Q57	423534	TRUSTEE FEES	2,725	0	0	0	0	0	0	0	0	0.00%	0	See Water Budget	Q57	S
Q58	424034	INSURANCE - HEALTH	26,998	29,484	27,496	27,140	29,652	30,457	27,150	28,440	31,968	88.96%	34,848	6 Employees x \$484 x 12 Months	Q58	E
Q59	424534	EMP BENEFITS PRO (EAP)	305	212	186	206	212	213	195	195	213	91.55%	213	6 Employees x \$2.95 x 12 Months	Q59	W
Q60	431034	GASOLINE AND OIL	17,096	14,891	15,400	10,254	7,584	14,000	7,087	9,653	14,000	68.95%	14,000	FY2014 + 5%	Q60	E
Q61	499034	INTERGOVT TRANS - PRIN	749,726	1,025,416	1,072,395	1,102,734	1,159,356	1,159,356	1,159,356	1,197,506	1,197,506	100.00%	345,672	Pymts paid to City \$1,379,994. Series 2016. Pd from overfunded Escrow Acct. Prin Pymt: July, August & September 2018 \$115,224 Each. NOTE BELOW	Q61	R
Q62	499134	INTERGOVT TRANS - INT	598,061	559,560	517,069	474,317	426,965	426,970	426,965	225,942	286,658	78.82%	25,458	Pymts paid to City \$105,289. Series 2016. Paid from overfunded Escrow Acct. Int Pymt: July, August & September 2018 \$8,486 Each. NOTE BELOW	Q62	
Q63		BOND PYMT - PRIN	1,185,000	1,230,000	1,280,000	1,325,000	1,375,000	1,375,000	1,260,417	1,249,534	1,420,000	88.00%	1,475,000	Prin. Bond Pymt - (Series 2010-A/ B State Revolving Fund) Matures 8/15/19. (TOTAL PYMTS PRIN / INT \$1,552,100). See Q52, Q61, Q62 and Q63	Q63	
Q64		TOTAL EXPENSES	4,957,756	5,253,772	4,539,907	5,044,740	4,594,474	5,968,779	4,374,394	4,283,276	6,119,209	70.00%	5,900,451	TOTAL EXPENSES	Q64	





**CITY OF PELHAM, ALABAMA**  
 Department Summary Report FY 2017  
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A	C	E	G	I	K	M	U	Q	S	U	W	Y	R
		FY2012	FY2013	FY2014	FY2015	FY2016	FY2016	FY2016	FY2017	FY2017	FY2017 YTD	FY2018	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	AUG YTD	AUG YTD	BUDGET	REVENUES AS	BUDGET	
	<b>GENERAL FUND</b>	REVENUES	REVENUES	REVENUES	REVENUES	REVENUES	APPROVED	REVENUES	REVENUES	APPROVED	% OF BUDGET	APPROVED	
X1	<b>TOTAL REVENUE</b>	28,882,620	33,629,176	39,188,882	38,114,030	40,431,875	37,609,554	37,745,233	39,369,313	43,403,647	90.71%	41,306,804	X1
		FY2012	FY2013	FY2014	FY2015	FY2016	FY2016	FY2016	FY2017	FY2017	FY2016 YTD	FY2018	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	AUG YTD	AUG YTD	BUDGET	EXPENSES AS	BUDGET	
	<b>DEPARTMENT</b>	EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	APPROVED	EXPENSES	EXPENSES	APPROVED	% OF BUDGET	APPROVED	
X3	<b>ADMIN / FINANCE</b>	5,442,675	9,314,939	13,479,215	12,265,437	12,361,191	15,822,933	11,438,653	19,945,101	23,828,969	83.70%	26,146,219	X3
X4	<b>LIBRARY</b>	1,097,544	1,046,657	1,092,086	1,297,709	1,133,618	1,285,091	1,031,475	1,009,004	1,121,867	89.94%	1,153,821	X4
X5	<b>PARK</b>	932,864	971,750	992,439	1,054,331	1,122,934	1,129,310	1,043,780	1,482,385	1,656,754	89.48%	2,104,819	X5
X6	<b>REVENUE &amp; BLDG</b>	393,325	317,256	0	X	X	X	X	X	X	X	490,777	X6
X7	<b>HUMAN RESOURCES</b>	277,064	322,624	314,756	358,421	351,130	334,904	327,388	357,852	384,525	93.06%	388,541	X7
X8	<b>GIS / INSPECTIONS</b>	390,393	407,156	0	X	X	X	X	X	X	X	X	X8
X9	<b>ENGINEERING</b>	216,478	211,918	0	X	X	X	X	X	X	X	X	X9
X10	<b>POLICE</b>	7,830,629	7,925,053	7,985,052	8,001,645	8,137,021	8,686,984	7,392,627	7,768,306	8,647,380	89.83%	9,514,692	X10
X11	<b>COURT</b>	445,461	1,130,038	1,584,302	1,585,006	1,611,873	1,708,528	1,459,829	1,570,543	1,625,613	96.61%	1,762,853	X11
X12	<b>IT</b>	NA	NA	118,492	430,178	477,922	545,864	414,597	407,202	699,600	58.20%	850,372	X12
X13	<b>FIRE</b>	7,324,707	7,370,260	8,150,582	9,057,031	8,780,849	9,169,637	8,504,633	8,349,191	9,393,171	88.89%	9,224,316	X13
X14	<b>FACILITIES MAINT.</b>	216,619	240,506	305,372	386,802	410,323	449,037	378,492	414,270	456,221	90.80%	477,021	X14
X15	<b>PUBLIC WORKS</b>	1,222,767	1,206,273	1,319,136	3,499,689	1,913,653	2,043,329	1,675,190	1,577,934	2,263,996	69.70%	2,439,792	X15
X16	<b>GARAGE</b>	510,435	510,972	564,642	509,784	452,412	466,927	411,775	408,067	468,929	87.02%	484,283	X16
X17	<b>TOTAL EXPENSES</b>	26,300,961	30,975,402	35,906,074	38,446,033	36,752,926	41,642,544	34,078,439	43,289,855	50,547,025	85.64%	55,037,506	X17
X18	<b>REVENUE (NET)</b>	2,581,659	2,653,774	3,282,808	-332,003	3,678,949	-4,032,990	3,666,794	-3,920,542	-7,143,378	54.88%	-13,730,702	X18



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A	C	E	G	I	K	M	U	Q	S	U	W	Y		
							FY2016			FY2017		FY2018		
		FY2012	FY2013	FY2014	FY2015	FY2016	BUDGET	FY2016	FY2017	BUDGET	FY2017 YTD	BUDGET		
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	APPROVED	AUG YTD	AUG YTD	APPROVED	% OF BUDGET	APPROVED		
<b>PELHAM CIVIC COMPLEX</b>														
X19	REVENUE (+)	1,865,084	1,774,946	2,048,586	2,135,295	2,428,982	2,396,332	2,232,799	2,469,143	2,597,750	95.05%	3,766,250	X19	R
X20	TRANSFER FROM GEN FD (+)	1,159,336	1,075,000	1,443,172	2,460,590	1,375,000	1,149,104	1,125,000	2,000,000	1,167,056	171.37%	5,026,134	X20	
X21	EXPENSES (-)	2,835,400	2,849,166	3,506,227	3,507,679	3,989,850	3,545,436	3,183,246	4,255,275	3,764,806	113.03%	8,792,384	X21	M
X22	INCOME	189,020	780	-14,469	1,088,206	-185,868	0	174,553	213,868	0	0.00%	0	X22	C
X23	PROFIT / LOSS WITHOUT GENERAL FUND TRANSFER	-970,316	-1,074,220	-1,457,641	-1,372,384	-1,560,868	-1,149,104	-950,447	-1,786,132	-1,167,056	153.05%	-5,026,134	X23	A
X24	PROFIT / LOSS WITHOUT DEBT SERVICE PAYMENTS	-620,897	-698,667	-641,430	-706,407	-950,342	-538,464	-390,807	-1,226,437	-556,415	220.42%	-4,415,493	X24	P
<b>PELHAM RACQUET CLUB</b>														
X25	REVENUE (+)	663,088	652,962	635,416	614,865	631,360	643,075	562,754	611,248	631,825	96.74%	704,175	X25	R
X26	TRANSFER FROM GEN FD (+)	644,066	485,000	465,000	814,912	475,000	555,877	475,000	675,000	572,766	117.85%	547,157	X26	
X27	EXPENSES (-)	1,121,532	1,149,177	1,115,280	1,147,780	1,147,237	1,198,952	1,057,816	1,260,396	1,204,591	104.63%	1,251,332	X27	E
X28	INCOME	185,622	-11,215	-14,864	281,997	-40,877	0	-20,062	25,852	0	5875454.55%	0	X28	C
X29	PROFIT / LOSS WITHOUT GENERAL FUND TRANSFER	-458,444	-496,215	-479,864	-532,915	-515,877	-555,877	-495,062	-649,148	-572,766	113.34%	-547,157	X29	A
X30	PROFIT / LOSS WITHOUT DEBT SERVICE PAYMENTS	-289,981	-305,306	-291,530	-279,413	-328,101	-368,100	-307,286	-343,236	-393,307	87.27%	-369,318	X30	P
<b>BALLANTRAE GOLF CLUB</b>														
X31	REVENUE (+)	2,236,229	2,007,483	1,898,772	1,837,664	1,999,143	2,008,497	1,806,643	1,883,651	2,086,840	90.26%	2,227,334	X31	R
X32	TRANSFER FROM GEN FD (+)	1,210,532	1,476,302	1,100,000	1,685,118	950,000	904,562	850,000	775,000	786,774	98.50%	671,576	X32	
X33	EXPENSES (-)	2,700,202	3,110,873	2,965,351	2,997,920	2,928,560	2,913,059	2,648,428	2,625,786	2,873,614	91.38%	2,898,910	X33	E
X34	INCOME	746,559	372,912	33,421	524,862	20,583	0	8,215	32,865	0	0.00%	0	X34	C
X35	PROFIT / LOSS WITHOUT GENERAL FUND TRANSFER	-463,973	-1,103,390	-1,066,579	-1,160,256	-929,417	-904,562	-841,785	-742,135	-786,774	94.33%	-671,576	X35	A
X36	PROFIT / LOSS WITHOUT DEBT SERVICE PAYMENTS	269,591	-382,294	-410,389	-402,779	-270,752	-245,783	-238,018	-138,337	-127,996	108.08%	-12,797	X36	P

**CITY OF PELHAM, ALABAMA**

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A	C	E	G	I	K	M	U	Q	S	U	W	Y		
							FY2016			FY2017		FY2018		
		FY2012	FY2013	FY2014	FY2015	FY2016	BUDGET	FY2016	FY2017	BUDGET	FY2017 YTD	BUDGET		
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	APPROVED	AUG YTD	AUG YTD	APPROVED	% OF BUDGET	APPROVED		
<b>WATER</b>														
X37	REVENUE (+)	4,583,789	4,310,580	4,743,170	5,148,082	5,200,334	5,406,039	4,740,889	5,070,709	5,432,300	93.34%	5,583,300	X37	R
X38	EXPENSES (-)	4,141,521	4,397,920	4,837,704	4,381,002	4,525,056	6,637,450	4,074,253	4,529,771	6,222,960	72.79%	6,128,026	X38	
X39	INCOME	442,268	-87,340	-94,534	767,080	675,278	-1,231,411	666,636	540,938	-790,660	-68.42%	-544,726	X40	M
X40	PROFIT / LOSS WITHOUT DEBT SERVICE PAYMENTS	591,831	106,362	696,591	1,028,478	936,664	-969,975	906,236	780,562	-529,224	-147.49%	-283,290	X41	C
<b>SEWER</b>														
X41	REVENUE (+)	5,066,676	4,864,947	4,892,439	5,176,868	4,917,513	4,759,333	4,491,589	4,413,659	4,850,000	91.00%	4,900,000	X41	P
X42	EXPENSES (-)	4,957,756	5,253,772	4,539,907	5,044,740	4,594,474	5,968,779	4,374,394	4,283,276	6,119,209	70.00%	5,900,451	X42	
X43	INCOME	108,920	-388,825	352,532	132,128	323,039	-1,209,446	117,195	130,383	-1,269,209	-10.27%	-1,000,451	X43	
X44	PROFIT / LOSS WITHOUT DEBT SERVICE PAYMENTS	2,641,707	2,426,151	3,221,996	3,034,179	3,284,360	1,751,880	2,963,933	2,803,365	1,634,955	171.46%	845,679	X44	



**CITY OF PELHAM, ALABAMA**  
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<b>RECAP - FISCAL YEAR</b>															
							FY2016			FY2017		FY2018			
		FY2012	FY2013	FY2014	FY2015	FY2016	BUDGET	FY2016	FY2017	BUDGET	FY2017 YTD	BUDGET			
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	APPROVED	AUG YTD	AUG YTD	APPROVED	% OF BUDGET	APPROVED			
X45	GROSS REVENUE	46,311,420	50,276,396	56,415,437	57,987,424	58,409,207	55,432,373	54,029,907	57,267,723	61,528,958	93.07%	64,732,730	X45	R	
	LESS CIVIC COMPLEX, RACQUET AND GOLF TRANSFERS	-1,790,000	-2,385,000	-2,962,922	-3,490,000	-2,800,000	-2,609,543	-2,450,000	-3,450,000	-2,526,596	136.55%	-6,244,867		C	
	NET REVENUES	44,521,420	47,891,396	53,452,515	54,497,424	55,609,207	52,822,830	51,579,907	53,817,723	59,002,362	91.21%	58,487,863		A	
X46	GROSS EXPENSES	42,057,372	47,736,310	52,870,543	55,525,154	53,938,103	61,906,221	49,416,576	60,244,359	70,732,205	85.17%	80,008,609	X46	P	
	LESS CIVIC COMPLEX, RACQUET AND GOLF TRANSFERS	-1,790,000	-2,385,000	-2,962,922	-3,490,000	-2,800,000	-2,609,543	-2,450,000	-3,450,000	-2,526,596	136.55%	-6,244,867			
	NET EXPENSES	40,267,372	45,351,310	49,907,621	52,035,154	51,138,103	59,296,678	46,966,576	56,794,359	68,205,609	83.27%	73,763,742		R	
X47	NET	4,254,048	2,540,086	3,544,894	2,462,270	4,471,104	-6,473,848	4,613,331	-2,976,636	-9,203,247	32.34%	-15,275,879	X47	E	
X48	FUNDS TRANSFER	0	0	0	0	0	0	0	0	0	0.00%	0	X48	C	
X49	NET	4,254,048	2,540,086	3,544,894	2,462,270	4,471,104	-6,473,848	4,613,331	-2,976,636	-9,203,247	32.34%	-15,275,879	X49	A	
X50	CAPITAL IMPROVEMENT AND OTHER PROJECT REQUESTS FOR FY2018 - MOVED TO OPERATING PORTION OF BUDGET AFTER APPROVAL + LIBRARY BD CONTRIBUTION									0		80,000	X50	P	
X51	FY2018 CAPITAL IMPROVEMENT AND OTHER PROJECTS PAID FROM RESTRICTED FUNDS (LIBRARY FUND, COURT ADM. FUND, TRASH FUND)									-439,042		0	X51		
X52	BALANCE AFTER FUNDING ALL FY2018 OPERATING AND CAPITAL IMPROVEMENT AND OTHER REQUESTS									-9,642,289		-15,355,879	X52		
	<b>NOTES</b>														
X53	Transfers: Water, Capital Improvement Fund, Trash, Federal Forfeiture, Motor Vehicle, 4, 5 & 7 Cent Gas Tax, Library Board, Municipal Adm. Fund - FY2017									9,265,500		2,324,687	X53	R	
X54	Water: \$524,687; Capital Imp: \$800K; Trash: \$200K; Court/Forfeiture/Vault/etc.: \$500K; Gas Tax/Motor Vehicle: \$300K;						\$	2,324,687						X54	
X55	Use \$794,904 from Water and Sewer Unrestricted Funds related to The Highlands Water Tank and Booster Pump for Capital Expenses FY2017									794,904		0	X55	C	
X56	Use proceeds from property sales incl. potential sales of the following: Old Library, Summer Classics Frontage, Park Frontage, Valley Elem. Property FY2018: \$3,140,000									0	See A161	3,140,000	X56	A	
X57	SUB TOTAL									-20,927		-9,891,192	X57		
X58	Loan Proceeds											9,900,000	X58	P	
X59	Transfer from Reserves									20,927		0	X59		
X60	NET TOTAL									0		8,808	X60		
	NOTE: \$1,114,153 is being paid on Sewer Debt (principal and interest) from the overfunded Debt Service Escrow Account in FY2018 resulting in the higher than normal Net Operating Income for the Sewer Department. This a one-time event.														