.



CITY OF CANTON

Fiscal Year 2015 Operating Budget

Gene Hobgood, Mayor

Council Members Ward 1:

E.H. "Hooky" Huffman
Sandy McGrew

Council Members Ward 2:

Bill Grant
Jack Goodwin

Council Members Ward 3:

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City of Canton
Fiscal Year 2015 Operating Budget
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City of Canton
Fiscal Year 2015
Budget Comparison

Fund #	Fund Name	2014	2015	Change
	REVENUES			
100	General Fund	$ 11,440,700	$ 12,744,125	$ 1,303,425
201	Cemetery Fund	1,000	600	(400)
210	Confiscated Assets Fund	101,010	51,000	(50,010)
275	Hotel/Motel Tax Fund	406,736	428,736	22,000
280	Rental Car Tax Fund	-	70,000	70,000
330	SPLOST V Fund	13,736	-	(13,736)
321	SPLOST VI Fund	3,207,754	3,320,111	112,357
350	Road & Sidewalk Fund	3,913,049	1,764,829	(2,148,220)
355	Impact Fee Fund	401,453	820,786	419,333
505	Water & Sewerage Fund	13,578,199	15,338,599	1,760,400
520	Storm Water Fund	1,124,644	1,019,100	(105,544)
540	Sanitation Fund	1,190,200	1,182,200	(8,000)
745	Municipal Court Fund	916,200	1,078,500	162,300
		$ 36,294,681	$ 37,818,586	$ 1,523,905
	EXPENDITURES			
100	General Fund	$ 11,440,700	$ 12,744,125	$ 1,303,425
201	Cemetery Fund	1,000	600	(400)
210	Confiscated Assets Fund	101,010	51,000	(50,010)
275	Hotel/Motel Tax Fund	406,736	428,736	22,000
280	Rental Car Tax Fund	-	70,000	70,000
330	SPLOST V Fund	13,736	-	(13,736)
321	SPLOST VI Fund	3,207,754	3,320,111	112,357
350	Road & Sidewalk Fund	3,913,049	1,764,829	(2,148,220)
355	Impact Fee Fund	401,453	820,786	419,333
505	Water & Sewerage Fund	13,578,199	15,338,599	1,760,400
520	Storm Water Fund	1,124,644	1,019,100	(105,544)
540	Sanitation Fund	1,190,200	1,182,200	(8,000)
745	Municipal Court Fund	916,200	1,078,500	162,300
		$ 36,294,681	$ 37,818,586	$ 1,523,905

ORDINANCE NO. _____

AN ORDINANCE TO PROVIDE FOR THE ADOPTION OF THE FISCAL YEAR 2015 BUDGET FOR THE CITY OF CANTON, GEORGIA

IT IS HEREBY ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF CANTON, GEORGIA THAT THE FISCAL YEAR 2015 BUDGET BE ESTABLISHED; and

WHEREAS: The following Budget is included as a part of this Ordinance detailing the funds to be approved in the FY 2015 Budget; and

NOW, THEREFORE, be it ordained that the Mayor and Council of Canton do hereby approve and adopt the City of Canton Fiscal Year 2015 Budget as follows:

Section 1: General Fund

A. It is estimated that the following revenues will be available in the General Fund for the Fiscal Year 2015:

TAXES	$	9,458,100
LICENSES AND PERMITS		888,500
INTERGOVERNMENTAL		32,000
CHARGES FOR SERVICE		51,725
FINES AND FORFEITURES		777,000
INVESTMENT INCOME		500
CONTRIBUTIONS & DONATIONS		15,000
MISCELLANEOUS		84,300
OTHER SOURCES		315,000
USE OF FUND BALANCE (RESERVES)		1,122,000
TOTAL REVENUES	$	12,744,125

B. The following amounts are hereby appropriated for operating the City government for the Fiscal Year 2015:

CITY COUNCIL	$	103,357
CITY CLERK		109,510
MAYOR'S OFFICE		26,243
CITY MANAGER		219,785
ELECTIONS		22,000

GENERAL ADMINISTRATION		224,753
FINANCIAL ADMINISTRATION		269,665
TAX DEPARTMENT		101,454
TECHNOLOGY		367,764
HUMAN RESOURCES		124,739
GENERAL GOVERNMENT BUILDINGS		194,092
STREET DEPARTMENT BUILDINGS		27,209
MUNICIPAL COURT		247,830
POLICE DEPARTMENT		4,770,546
FIRE DEPARTMENT		2,349,038
ENGINEERING		115,974
STREETS ADMIN		198,396
STREETS		919,575
SIDEWALKS		15,000
STREET LIGHTS		490,100
TRAFFIC ENGINEERING		102,912
FLEET MAINTENANCE		150,386
PARKS AND RECREATION		471,033
SUPPLEMENTS		30,000
BUILDING INSPECTION		431,718
PLANNING AND ZONING		296,316
ECONOMIC DEVELOPMENT ADMINISTRATION		88,616
MAIN STREET DIRECTOR		89,381
INTERFUND/INTERDEPARTMENTAL CHARGES		(413,270)
INTERFUND TRANSFERS		300,000
CONTINGENCIES		300,000
TOTAL EXPENDITURES	$	12,744,125

Section 2: Cemetery Fund

A. It is estimated that the following revenues will be available in the Cemetery Fund for the Fiscal Year 2015:

SALE OF LOTS	$	600

B. The following amounts are hereby appropriated in the Cemetery Fund for the Fiscal Year 2015:

REPAIRS & MAINTENANCE	$	600

Section 3: Confiscated Assets Fund

A. It is estimated that the following revenues will be available in the Confiscated Assets Fund for the Fiscal Year 2015:

FINES AND FORFEITURES	$	51,000

B. The following amounts are hereby appropriated in the Confiscated Assets Fund for the Fiscal Year 2015:

PUBLIC SAFETY	$	51,000

Section 4: Hotel/Motel Tax Fund

A. It is estimated that the following revenues will be available in the Hotel/Motel Tax Fund for the Fiscal Year 2015:

TAXES	$	360,000
INVESTMENT INCOME		200
USE OF FUND BALANCE (RESERVES)		68,536
TOTAL REVENUES	$	428,736

B. The following amounts are hereby appropriated in the Hotel/Motel Tax Fund for the Fiscal Year 2015:

CULTURE & RECREATION	$	165,236
HOUSING AND DEVELOPMENT		263,500
TOTAL EXPENDITURES	$	428,736

Section 5: Rental Car Tax Fund

A. It is estimated that the following revenues will be available in the Rental Car Tax Fund for the Fiscal Year 2015:

TAXES	$	70,000

B. The following amounts are hereby appropriated in the Rental Car Tax Fund for the Fiscal Year 2015:

HOUSING AND DEVELOPMENT	$	70,000

Section 6: SPLOST VI Fund

A. It is estimated that the following revenues will be available in the SPLOST VI Fund for the Fiscal Year 2015:

TAXES	$	2,800,000
INVESTMENT INCOME		500
USE OF FUND BALANCE (RESERVES)		519,611
TOTAL REVENUES	$	3,320,111

B. The following amounts are hereby appropriated in the SPLOST VI Fund for the Fiscal Year 2015:

WATER, WASTEWATER FACILITIES, EQUIPMENT AND DEBT SERVICE	$	348,499
TRANSPORTATION		604,998
PARK & RECREATION FACILITIES		986,784
GENERAL GOV. BUILDINGS		1,304,830
FIRE FACILITIES AND EQUIP.		75,000
TOTAL EXPENDITURES	$	3,320,111

Section 7: Road & Sidewalk Fund

A. It is estimated that the following revenues will be available in the Road & Sidewalk Fund for the Fiscal Year 2015:

INTERGOVERNMENTAL	$	1,221,631
INVESTMENT INCOME		2,500
USE OF FUND BALANCE (RESERVES)		124,700
OTHER SOURCES		415,998
TOTAL REVENUES	$	1,764,829

B. The following amounts are hereby appropriated in the Road & Sidewalk Fund for the Fiscal Year 2015:

ROAD & SIDEWALK INFRASTRUCTURE	$	1,764,829

Section 8: Impact Fee Fund

A. It is estimated that the following revenues will be available in the Impact Fee Fund for the Fiscal Year 2015:

CHARGES FOR SERVICE	$	521,900
INVESTMENT INCOME		300
USE OF FUND BALANCE (RESERVES)		298,586
TOTAL REVENUES	$	820,786

B. The following amounts are hereby appropriated in the Impact Fee Fund for the Fiscal Year 2015:

ADMINISTRATIVE	$	101,786
ROAD & BRIDGE PROJECTS		539,000
PARKS & RECREATION PROJECTS		180,000
TOTAL EXPENDITURES	$	820,786

Section 9: Water & Sewerage Fund

A. It is estimated that the following revenues will be available in the Water & Sewerage Fund for the Fiscal Year 2015:

OPERATING REVENUE	$	9,390,800
INVESTMENT INCOME		12,000
USE OF FUND BALANCE (RESERVES)		250,000
OTHER SOURCES		5,685,799
TOTAL REVENUES	$	15,338,599

B. The following amounts are hereby appropriated in the Water & Sewerage Fund for the Fiscal Year 2015:

SANITARY SEWER INFRASTRUCTURE	$	263,500
SEWER LIFT STATIONS		228,726
SEWAGE TREATMENT PLANTS		5,607,284
WATER ADMINISTRATION		2,249,611
WATER SUPPLY		268,387
WATER TREATMENT		627,934
WATER DISTRIBUTION		765,600
DEBT RETIREMENT		4,574,457
OTHER USES		753,100
TOTAL EXPENSES	$	15,338,599

Section 10: Stormwater Fund

A. It is estimated that the following revenues will be available in the Stormwater Fund for the Fiscal Year 2015:

OPERATING REVENUE	$	687,000
INVESTMENT INCOME		100
USE OF FUND BALANCE (RESERVES)		332,000
TOTAL REVENUES	$	1,019,100

B. The following amounts are hereby appropriated in the Stormwater Fund for the Fiscal Year 2015:

STORMWATER EXPENSES	$	1,019,100

Section 11: Sanitation Fund

A. It is estimated that the following revenues will be available in the Sanitation Fund for the Fiscal Year 2015:

OPERATING REVENUE	$	1,182,200

B. The following amounts are hereby appropriated in the Sanitation Fund for the Fiscal Year 2015:

SANITATION EXPENSES	$	1,182,200

Section 12: Municipal Court Fund

A. It is estimated that the following revenues will be available in the Municipal Court Fund for the Fiscal Year 2015:

CHARGES FOR SERVICE	$	35,000
FINES AND FORFEITURES		1,013,000
INVESTMENT INCOME		500
MISCELLANEOUS		30,000
TOTAL REVENUES	$	1,078,500

B. The following amounts are hereby appropriated in the Municipal Court Fund for the Fiscal Year 2015:

PUBLIC SAFETY	$	1,078,500

BE IT FURTHER ORDAINED by the Mayor and Council of the City of Canton that the City's ad valorem tax will be set at 6.196.

If any portion of this Ordinance be declared invalid or unconstitutional by any court or competent jurisdiction or if the provisions of any part of this Ordinance as applied to any particular situation or set of circumstances shall be declared invalid or unconstitutional, such invalidity shall not be construed to affect the portions of this Ordinance not so held to be invalid. It is hereby declared to be the intent of the City Council to provide for separable and divisible parts and does hereby adopt any and all parts hereof as may not be held invalid for any reason.

This Ordinance shall become effective on the date the Mayor signs the ordinance indicating approval, ten days after the adoption of the ordinance if the Mayor has not signed nor vetoed, or immediately upon an affirmative vote of the City Council after the Mayor's veto, whichever shall first occur.

Attest: Susan C. Stanton, City Clerk

Gene Hobgood, Mayor
Date: _____

Approved as to form:

Robert M. Dyer, City Attorney

First Reading _____
Second Reading _____
Adopted by Council _____
Approved by Mayor _____
Veto by Mayor _____
Effective Date _____

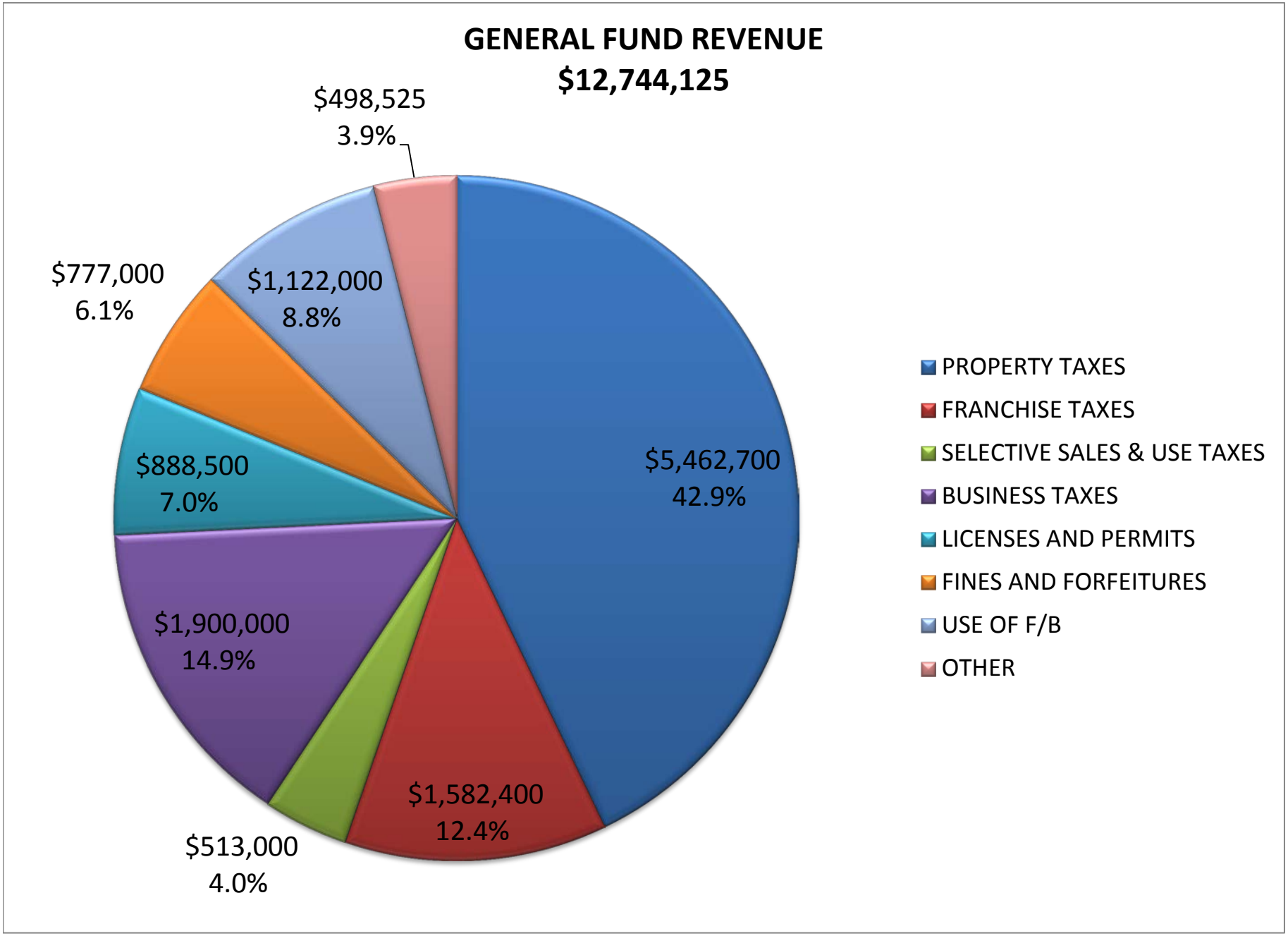
CITY OF CANTON
BUDGET OVERVIEW FOR THE YEAR ENDING SEPTEMBER 30, 2015

	FY 2014		
GENERAL FUND	**FINAL BUDGET**	**PROJECTED**	**FY2015 BUDGET**
REVENUES			
TAXES			
PROPERTY	$ 4,841,500	$ 5,305,230	$ 5,435,300
FRANCHISE	1,559,000	1,596,302	1,582,400
SELECTIVE SALES & USE	470,000	513,000	513,000
BUSINESS TAXES	1,795,000	1,881,665	1,900,000
OTHER TAXES AND P&I	43,900	29,400	27,400
LICENSES AND PERMITS	503,700	640,500	888,500
INTERGOVERNMENTAL	38,000	23,720	32,000
CHARGES FOR SERVICE	86,050	49,236	51,725
FINES AND FORFEITURES	662,000	740,000	777,000
INVESTMENT INCOME	800	600	500
CONTRIBUTIONS & DONATIONS	27,900	15,000	15,000
MISCELLANEOUS	72,850	84,000	84,300
OTHER SOURCES	340,000	315,000	315,000
USE OF FUND BALANCE (RESERVES)	1,000,000	-	1,122,000
TOTAL REVENUES	**$ 11,440,700**	**$ 11,193,653**	**$ 12,744,125**
EXPENDITURES			
CITY COUNCIL	$ 85,431	$ 86,074	$ 103,357
CITY CLERK	101,558	75,429	109,510
MAYOR'S OFFICE	29,479	22,520	26,243
CITY MANAGER	320,777	365,005	219,785
ELECTIONS	10,000	18,084	22,000
GENERAL ADMINISTRATION	248,354	217,890	224,753
FINANCIAL ADMINISTRATION	268,599	251,158	269,665
TAX DEPARTMENT	106,455	87,351	101,454
TECHNOLOGY	307,989	273,546	367,764
HUMAN RESOURCES	82,969	81,369	124,739
GENERAL GOVERNMENT BUILDINGS	176,137	133,220	194,092
STREET DEPARTMENT BUILDINGS	29,114	26,164	27,209
MUNICIPAL COURT	228,097	229,490	247,830
POLICE ADMINISTRATION	549,311	521,447	571,684
FIRE ADMINISTRATION	245,735	241,072	252,009
ENGINEERING	155,368	133,874	115,974
STREETS ADMIN	167,435	147,664	198,396
STREETS	673,660	584,911	919,575
SIDEWALKS	10,000	10,000	15,000
STREET LIGHTS	476,100	470,100	490,100
TRAFFIC ENGINEERING	103,605	99,145	102,912
FLEET MAINTENANCE	146,041	139,700	150,386
CEMETERY	-	-	-
SUPPLEMENTS	25,000	25,000	30,000
BUILDING INSPECTION	233,595	227,663	431,718
PLANNING AND ZONING	299,348	269,469	296,316
ECONOMIC DEVELOPMENT ADMINISTRA	100,275	79,911	88,616
MAIN STREET DIRECTOR	79,323	71,490	89,381
DOWNTOWN DEVELOPMENT	-	-	-
INTERFUND/INTERDEPARTMENTAL CHA	(384,710)	(384,710)	(413,270)
INTERFUND TRANSFERS	410,000	300,000	300,000
CONTINGENCIES	271,450	1,063,201	300,000
TOTAL EXPENDITURES	**$ 11,440,700**	**$ 11,193,653**	**$ 12,744,125**

CITY OF CANTON
GENERAL FUND (100)
SUMMARY

The General Fund's primary source of revenue are various taxes. The largest tax revenue consists of real and personal property taxes, but taxes also include items such as franchise taxes, insurance premium taxes, excise taxes and business occupation taxes. General Fund expenditures are categorized by function. Administrative activities include the budgets for Mayor and Council, City Clerk, City Manager, Finance, Tax, Technology, Human Resources, and General Government Buildings. The service functions include Public Safety, Public Works, Parks & Recreation, Community Development, Economic Development, and Municipal Court.

The Fiscal Year 2015 Budget for the General Fund has been prepared using a 6.196 millage rate (Roll Back). This is a 'revenue neutral' rate that will NOT require a tax increase notice to be prepared for distribution or advertisement to the tax payers.


GENERAL FUND REVENUE
$12,744,125
$498,525
3.9%
$777,000
6.1%
$1,122,000
8.8%
$888,500
7.0%
$5,462,700
42.9%
$1,900,000
14.9%
$513,000
4.0%
$1,582,400
12.4%
PROPERTY TAXES
FRANCHISE TAXES
SELECTIVE SALES & USE TAXES
BUSINESS TAXES
LICENSES AND PERMITS
FINES AND FORFEITURES
USE OF F/B
OTHER

CITY OF CANTON
GENERAL FUND
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

FUND	SOURCES	REVENUE DESCRIPTIONS	FY2013 FINAL BUDGET	FY2013 ACTUAL	FY2014 FINAL BUDGET	FY2014 PROJECTED	FY2015 BUDGET
100	311100	REAL TAXES - CURRENT YEAR	$ 4,000,000	$ 3,793,367	$ 4,000,000	$ 3,770,000	$ 4,020,000
100	311300	PERSONAL PROPERTY TAXES	420,000	411,866	430,000	418,000	404,000
100	311310	MOTOR VEHICLE TAXES	300,000	295,865	200,000	243,000	145,800
100	311311	MV-TAVT	-	472,330	100,000	788,000	780,000
100	311320	MOBILE HOME TAXES	1,500	507	1,500	700	500
100	311340	INTANGIBLE TAXES	45,000	91,970	90,000	66,000	66,000
100	311350	RAILROAD EQUIPMENT CAR TAXES	1,000	942	-	1,030	1,000
100	311600	REAL ESTATE TRANSFER TAXES	12,000	28,883	20,000	18,500	18,000
100	311710	FRANCHISE TAXES-ELECTRIC	1,150,000	1,175,174	1,150,000	1,163,502	1,160,000
100	311730	FRANCHISE TAXES-NATURAL GAS	101,000	106,537	104,000	108,500	108,000
100	311750	FRANCHISE TAXES-CABLE TV	145,000	154,465	150,000	138,000	124,200
100	311760	FRANCHISE TAXES-TELEPHONE	95,000	147,215	120,000	106,000	95,000
100	311790	FRANCHISE TAXES-WASTE DISPOSAL	45,000	34,598	35,000	80,300	95,200
100	314200	ALCOHOLIC BEVERAGE EXCISE TAXES	380,000	441,524	410,000	450,000	450,000
100	314300	LOCAL OPTION MIXED DRINK TAXES	65,000	61,759	60,000	63,000	63,000
100	316100	BUSINESS OCCUPATION TAXES	530,000	572,275	550,000	570,000	585,000
100	316200	INSURANCE PREMIUM TAXES	1,070,000	1,143,770	1,125,000	1,184,265	1,175,000
100	316300	FINANCIAL INSTITUTIONS TAXES	105,000	119,243	120,000	127,400	140,000
100	319110	PENALTIES & INTEREST - REAL PROPERTY	25,000	26,126	25,000	17,000	15,000
100	319120	PENALTIES & INTEREST - PERSONAL	2,000	3,165	2,200	2,000	2,000
100	319400	PENALTIES & INTEREST - BUSINESS TAX	5,000	6,383	5,200	5,500	5,500
100	319500	DELINQUENT TAXES - FIFA	8,000	7,944	8,000	2,100	2,100
100	319900	OTHER PENALTIES/INTEREST	-	8,690	3,500	2,800	2,800
100	321100	LICENSES & PERMITS - ALCOHOLIC BEV	165,000	185,200	185,000	180,000	180,000
100	321220	LICENSES & PERMITS - INSURANCE	30,000	32,490	30,000	30,000	33,300
100	321900	ADMINISTRATIVE FEES - BUSINESS LICENSE	-	22,896	20,000	20,000	20,200

FUND	SOURCES	REVENUE DESCRIPTIONS	FY2013 FINAL BUDGET	FY2013 ACTUAL	FY2014 FINAL BUDGET	FY2014 PROJECTED	FY2015 BUDGET
100	322100	CERTIFICATES OF OCCUPANCY	18,768	55,164	34,400	36,000	70,000
100	322110	BUILDING PERMITS/INSPECTION	163,764	337,603	220,000	350,000	560,000
100	322120	ZONING & LAND USE FEES	5,200	15,370	10,000	20,000	20,000
100	322140	SIGN PERMIT FEES	3,500	6,632	4,300	4,500	5,000
100	323200	DELINQUENT SIGN PERMIT PENALTY	-	150	-	-	-
100	331150	OPERATING-INDIRECT	-	1,306	17,000	5,000	17,000
100	331310	CAPITAL-DIRECT	-	-	6,000	4,000	-
100	337000	PAYMENT IN LIEU OF TAX - C.H.A.	5,000	17,085	15,000	14,720	15,000
100	341300	PLANNING/DEVELOPMENT FEES	7,000	82,067	35,000	15,000	15,000
100	341305	LAND DISTURBANCE NPDES PHASE II	2,400	4,366	3,000	1,000	1,500
100	341310	PLANNING/SUBDIVISION FEES	9,300	400	200	100	375
100	341311	BUILDING PLAN REVIEW FEES	20,200	24,977	19,000	18,250	20,000
100	341400	PRINTING/DUPLICATION FEES	750	71	250	275	250
100	341900	GENERAL GOVERNMENT - OTHER	-	567	-	-	-
100	341920	ADVERTISING FEES - ZONING	4,000	4,000	3,000	4,000	4,000
100	343200	STREETLIGHT CHARGES	2,850	651	600	600	600
100	347210	ACTIVITY FEES - HLC RESERVOIR LAUNCH SITE	-	13,898	25,000	10,000	10,000
100	349300	BAD CHECK FEES	50	70	-	-	-
100	349400	LATE FEES	-	27	-	11	-
100	351100	MUNICIPAL COURT FINES	800,000	612,828	662,000	740,000	777,000
100	361000	INTEREST INCOME	600	815	800	600	500
100	371001	MOUNTAIN CONSERVATION TRUST	25,000	25,075	-	-	-
100	371010	CANTON PD EXPLORERS	-	22,110	27,900	15,000	15,000
100	380000	MISCELLANEOUS INCOME	3,000	21,192	8,000	15,000	15,000
100	381000	RENTS & ROYALTIES	1,300	3,118	3,000	4,000	4,000
100	382000	RENT CITY HALL/CELLULAR TOWER	63,000	60,555	61,850	65,000	65,300
100	383000	REIMBURSEMENT FOR DAMAGED PROPERTY	-	581	-	-	-
100	391275	TRANSFER FROM HOTEL/MOTEL	13,484	14,225	120,000	120,000	120,000
100	391335	TRANSFER FROM PARKS IMPACT FEE FUND	100,000	123,687	180,000	180,000	180,000
100	391540	TRANSFER FROM SANITATION FUND	136,383	136,383	-	-	-
100	392100	PROCEEDS FROM THE SALE OF G.F.A.	20,000	34,687	40,000	15,000	15,000
100	134201	UNASSIGNED FUND BALANCE	594,295		1,000,000	-	1,122,000
TOTAL BUDGETED REVENUES:			$ 10,700,344	$ 10,964,846	$ 11,440,700	$ 11,193,653	$ 12,744,125

CITY OF CANTON
GENERAL FUND FOR THE YEAR ENDING SEPTEMBER 30, 2015

FUND	FUNCTION	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2013 BUDGET	FY 2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
CITY COUNCIL									
100	1110	10	521100	COUNCIL COMPENSATION	$ 12,600	$ 12,600	$ 48,600	$ 48,600	$ -
100	1110	10	511100	SALARIES & WAGES	-	-	-	-	48,000
100	1110	10	512100	GROUP INSURANCE	18,000	11,584	12,100	14,942	25,155
100	1110	10	512200	FICA	-	-	-	-	2,976
100	1110	10	512300	MEDICARE	-	-	-	-	696
100	1110	10	512400	RETIREMENT	1,825	1,836	7,501	6,998	7,000
100	1110	10	523200	COMMUNICATIONS	2,600	4,411	3,600	3,810	3,800
100	1110	10	523400	PRINTING & BINDING	150	-	150	-	150
100	1110	10	523500	TRAVEL	6,000	3,300	6,000	2,230	6,000
100	1110	10	523600	DUES & FEES	300	240	480	480	480
100	1110	10	523700	EDUCATION & TRAINING	12,000	1,930	6,000	7,910	8,000
100	1110	10	531100	SUPPLIES & MATERIALS	1,000	443	1,000	1,104	1,100
				TOTAL FOR CITY COUNCIL:	54,475	36,344	85,431	86,074	103,357
CITY CLERK									
100	1130	10	511100	SALARIES & WAGES	50,000	50,215	51,500	51,500	57,500
100	1130	10	511101	SALARIES - HOLIDAY PAY	133	132	132	135	135
100	1130	10	511300	OVERTIME WAGES	-	-	-	-	-
100	1130	10	512100	GROUP INSURANCE	5,102	5,056	5,640	5,128	6,335
100	1130	10	512200	FICA	3,062	3,083	3,193	3,172	3,565
100	1130	10	512300	MEDICARE	716	721	747	742	834
100	1130	10	512400	RETIREMENT	7,814	7,514	7,218	6,734	8,226
100	1130	10	512700	WORKERS COMP INSURANCE	2,097	1,288	1,156	768	768
100	1130	10	521200	PURCHASED PROFESSIONAL SERVICES	20,000	2,081	20,000	900	20,000
100	1130	10	523100	INSURANCE OTHER THAN W.C.	2,248	2,205	2,173	2,216	2,347
100	1130	10	523200	COMMUNICATIONS	-	-	-	-	-
100	1130	10	523300	ADVERTISING	4,000	4,130	4,000	1,512	4,000
100	1130	10	523500	TRAVEL	2,500	605	2,000	1,024	2,000
100	1130	10	523600	DUES & FEES	300	167	300	240	300
100	1130	10	523700	EDUCATION & TRAINING	2,000	1,230	2,000	1,174	2,000
100	1130	10	531100	SUPPLIES AND MATERIALS	500	310	500	184	500
100	1310	10	531300	FOOD SUPPLIES	-	-	-	-	-
100	1130	10	531700	SMALL EQUIPMENT	1,000	451	1,000	-	1,000
				TOTAL FOR CITY CLERK:	101,472	79,188	101,558	75,429	109,510

FUND	FUNCTION	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2013 BUDGET	FY 2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
MAYOR'S OFFICE									
100	1310	10	511100	SALARIES	18,984	19,657	-	-	10,000
100	1310	10	511101	SALARIES - HOLIDAY PAY	133	132	-	-	-
100	1310	10	512100	GROUP INSURANCE	8,800	6,426	6,191	5,488	6,895
100	1310	10	512200	FICA	3,223	1,208	-	-	620
100	1310	10	512300	MEDICARE	754	283	-	-	145
100	1310	10	512400	RETIREMENT	8,124	8,078	1,563	1,458	1,458
100	1310	10	512600	UNEMPLOYMENT	-	6,270	-	-	-
100	1310	10	512700	WORKERS COMP INSURANCE	1,000	852	-	-	-
100	1310	10	521100	MAYOR COMPENSATION	3,000	3,000	10,500	10,500	-
100	1310	10	521200	PURCHASED PROFESSIONAL SERVICES	10,000	-	5,000	-	1,000
100	1310	10	523100	INSURANCE OTHER THAN W.C.	1,124	1,657	624	624	624
100	1310	10	523200	COMMUNICATIONS	1,200	560	700	700	600
100	1310	10	523500	TRAVEL	2,500	1,369	2,500	1,650	2,000
100	1310	10	523600	DUES & FEES	100	120	200	200	200
100	1310	10	523700	EDUCATION & TRAINING	1,000	970	1,500	1,500	2,000
100	1310	10	531100	SUPPLIES & MATERIALS	500	409	500	200	500
100	1310	10	531300	FOOD SUPPLIES	500	54	200	200	200
				TOTAL FOR MAYOR'S OFFICE:	60,942	51,045	29,479	22,520	26,243
CITY MANAGER									
100	1320	10	511100	SALARIES & WAGES	200,957	201,779	206,986	260,000	172,200
100	1320	10	511101	SALARIES - HOLIDAY PAY	264	259	264	262	270
100	1320	10	512100	GROUP INSURANCE	13,584	22,364	20,940	22,904	6,684
100	1320	10	512200	FICA	12,460	9,482	9,867	13,706	9,808
100	1320	10	512300	MEDICARE	2,914	3,001	3,001	4,312	2,497
100	1320	10	512400	RETIREMENT	45,905	49,267	43,512	44,093	5,966
100	1320	10	512700	WORKERS COMP INSURANCE	4,738	4,644	4,993	3,314	3,314
100	1320	10	521200	PROFESSIONAL SERVICES	-		-	-	-
100	1320	10	522200	REPAIRS & MAINTENANCE	-		-	-	-
100	1320	10	523100	INSURANCE OTHER THAN W.C.	3,500	6,578	6,614	6,672	7,206
100	1320	10	523200	COMMUNICATIONS	900	816	900	900	900
100	1320	10	523500	TRAVEL/PROFESSIONAL DEVELOPMENT	9,760	3,041	9,760	3,342	5,000
100	1320	10	523600	PROFESSIONAL FEES	2,000	2,076	2,000	1,000	1,000
100	1320	10	523700	EDUCATION & TRAINING	5,000	1,874	5,000	1,000	1,000
100	1320	10	523900	CONTRACT LABOR	-		-	-	-
100	1320	10	531100	SUPPLIES	500	320	500	500	500
100	1320	10	531270	GASOLINE /AUTO	200	-	200	-	200
100	1320	10	531300	FOOD SUPPLIES/EMPLOYEE SPECIAL EVENTS	6,000	4,984	6,000	3,000	3,000
100	1320	10	531400	BOOKS & PERIODICALS	240	239	240	-	240
100	1320	10	531600	SMALL EQUIPMENT	-	-	-	160	160
				TOTAL FOR CITY MANAGER:	308,922	310,724	320,777	365,005	219,785

FUND	FUNCTION	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2013 BUDGET	FY 2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
ELECTIONS									
100	1400	10	523300	ADVERTISING	300	3,739	2,000	-	2,000
100	1400	10	571000	INTERGOVERNMENTAL	2,750	13,894	8,000	18,084	20,000
				TOTAL FOR ELECTIONS:	3,050	17,633	10,000	18,084	22,000
GENERAL ADMINISTRATION									
100	1500	10	511100	SALARIES & WAGES	49,087	36,863	50,560	45,012	37,685
100	1500	10	511101	SALARIES - HOLIDAY PAY	132	132	132	135	135
100	1500	10	511300	OVERTIME WAGES	-	70	-	10	-
100	1500	10	512100	GROUP INSURANCE	35,975	29,145	33,000	28,432	33,900
100	1500	10	512200	FICA	3,025	2,266	3,134	2,776	2,336
100	1500	10	512300	MEDICARE	711	530	733	650	546
100	1500	10	512400	RETIREMENT	5,718	5,502	5,282	4,928	4,641
100	1500	10	512600	UNEMPLOYMENT	-	-	-	-	(125)
100	1500	10	512700	WORKERS COMP INSURANCE	15	1,378	1,135	754	1,000
100	1500	10	521200	PROFESSIONAL SERVICES	237,000	221,278	105,000	105,000	105,000
100	1500	10	522200	REPAIRS & MAINTENANCE	-	238	216	-	-
100	1500	10	522320	EQUIPMENT RENTAL/COPIERS	5,300	3,937	5,000	5,000	5,000
100	1500	10	523100	INSURANCE OTHER THAN W.C.	1,124	6,169	7,351	6,236	6,735
100	1500	10	523200	COMMUNICATIONS	7,500	6,470	7,500	5,728	6,500
100	1500	10	523300	ADVERTISING	100	-	100	600	600
100	1500	10	523400	PRINTING & BINDING	2,000	1,115	2,000	990	1,500
100	1500	10	523600	DUES & FEES	17,500	12,268	17,500	654	12,500
100	1500	10	531100	SUPPLIES/MATERIALS & POSTAGE	9,500	5,069	9,011	6,000	6,000
100	1500	10	531270	GASOLINE & MOTOR OIL	100	91	100	168	200
100	1500	10	531300	FOOD SUPPLIES	-	18	500	2,172	500
100	1500	10	531400	BOOKS & PERIODICALS	100	86	100	85	100
100	1500	10	531600	SMALL EQUIPMENT	-	-	-	2,560	-
				TOTAL FOR GENERAL ADMINISTRATION:	374,887	332,625	248,354	217,890	224,753

FUND	FUNCTION	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2013 BUDGET	FY 2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
FINANCIAL ADMINISTRATION									
100	1510	15	511100	SALARIES & WAGES	178,575	173,112	185,075	183,272	186,779
100	1510	15	511101	SALARIES - HOLIDAY PAY	397	398	397	406	405
100	1510	15	512100	GROUP INSURANCE	24,766	20,684	23,482	18,798	20,176
100	1510	15	512200	FICA	11,704	9,903	11,475	10,686	11,580
100	1510	15	512300	MEDICARE	2,738	2,316	2,684	2,500	2,708
100	1510	15	512400	RETIREMENT	27,537	26,094	25,564	23,852	26,735
100	1510	15	512700	WORKERS COMP INSURANCE	4,547	4,226	4,161	2,718	2,768
100	1510	15	521200	PURCHASED SERVICES	-	30	-	-	-
100	1510	15	521200	PROFESSIONAL SERVICES			60	-	60
100	1510	15	523100	INSURANCE OTHER THAN W.C.	4,247	5,586	5,701	5,704	5,704
100	1510	15	523200	COMMUNICATIONS	900	59	600	48	200
100	1510	15	523300	ADVERTISING	340	334	350	500	350
100	1510	15	523400	PRINTING & BINDING	250	577	300	-	300
100	1510	15	523500	TRAVEL	2,660	135	2,000	44	1,000
100	1510	15	523600	DUES & FEES	750	605	750	540	750
100	1510	15	523700	EDUCATION & TRAINING	5,200	891	4,000	518	7,000
100	1510	15	531100	SUPPLIES/MATERIALS	1,700	1,557	2,000	1,572	2,000
100	1510	15	531600	SMALL EQUIPMENT	-	300	-	160	1,150
				TOTAL FOR FINANCIAL ADMINISTRATION:	266,310	246,807	268,599	251,158	269,665
TAX DEPARTMENT									
100	1514	15	511100	SALARIES & WAGES	51,960	52,008	53,519	56,026	53,369
100	1514	15	511101	SALARIES - HOLIDAY PAY	132	199	200	203	135
100	1514	15	511300	OVERTIME WAGES	-	-	-	-	-
100	1514	15	512100	GROUP INSURANCE	5,100	5,056	5,640	5,128	6,335
100	1514	15	512200	FICA	3,206	3,199	3,319	3,460	3,309
100	1514	15	512300	MEDICARE	750	748	776	810	774
100	1514	15	512400	RETIREMENT	7,332	7,054	6,779	6,326	6,920
100	1514	15	512700	WORKERS COMP INSURANCE	1,100	1,395	1,201	798	798
100	1514	15	521200	PROFESSIONAL SERVICES	10,000	-	10,000	60	500
100	1514	15	522320	RENTAL EQUIPMENT	-	1,820	936	1,886	1,800
100	1514	15	523100	INSURANCE OTHER THAN W.C.	2,044	2,270	2,237	2,282	2,465
100	1514	15	523200	COMMUNICATIONS	-	-	-	3,000	3,000
100	1514	15	523300	ADVERTISING	4,800	1,062	4,800	-	2,000
100	1514	15	523400	PRINTING & BINDING	5,000	1,168	4,000	4,000	4,000
100	1514	15	523500	TRAVEL	150	-	150	150	150
100	1514	15	523600	DUES & FEES (FIFA'S)	12,000	16,539	12,000	3,100	15,000
100	1514	15	523700	EDUCATION & TRAINING	150	-	150	-	150
100	1514	15	523900	CONTRACT LABOR	-	-	-	-	-
100	1514	15	531100	SUPPLIES/MATERIALS	750	671	750	122	750
100	1514	15	531700	OTHER SUPPLIES	-	27	-	-	
				TOTAL FOR TAX DEPARTMENT:	104,474	93,216	106,455	87,351	101,454

FUND	FUNCTION	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2013 BUDGET	FY 2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
TECHNOLOGY									
100	1535	85	511100	SALARIES & WAGES	91,166	91,591	94,901	94,901	104,800
100	1535	85	511101	SALARIES - HOLIDAY PAY	272	265	265	271	270
100	1535	85	511300	OVERTIME WAGES	-	-	-	74	
100	1535	85	512100	GROUP INSURANCE	11,462	11,125	13,013	11,830	14,968
100	1535	85	512200	FICA	5,700	5,297	5,822	5,570	6,497
100	1535	85	512300	MEDICARE	1,320	1,239	1,362	1,304	1,520
100	1535	85	512400	RETIREMENT	14,248	13,700	13,161	12,280	14,907
100	1535	85	512700	WORKERS COMP INSURANCE	2,172	2,209	2,108	1,400	1,583
100	1535	85	521200	PROFESSIONAL SERVICES	2,500	-	2,500	1,538	2,500
100	1535	85	521300	TECHNICAL SERVICES	4,000	-	2,000	-	3,000
100	1535	85	523100	INSURANCE OTHER THAN W.C.	1,124	6,201	6,358	6,486	6,486
100	1535	85	523200	COMMUNICATIONS	2,500	4,708	2,500	3,350	3,000
100	1535	85	523600	DUES & FEES	90,000	116,837	105,000	110,000	137,633
100	1535	85	523700	EDUCATION & TRAINING	3,000	1,088	2,500	2,100	3,000
100	1535	85	531100	SUPPLIES/PARTS/ETC.	3,000	2,825	3,000	412	3,500
100	1535	85	531600	SMALL EQUIPMENT	30,000	26,201	25,000	8,964	18,900
100	1535	85	542400	CAPITAL OUTLAY-COMPUTER EQUIPMENT	34,500	33,181	28,500	13,066	45,200
				TOTAL FOR TECHNOLOGY:	296,964	316,467	307,989	273,546	367,764
HUMAN RESOURCES									
100	1540	10	511100	SALARIES & WAGES	49,595	49,708	51,492	51,492	55,000
100	1540	10	511101	SALARIES - HOLIDAY PAY	132	132	133	135	135
100	1540	10	512100	GROUP INSURANCE	7,381	5,680	5,640	5,128	6,335
100	1540	10	512200	FICA	2,823	3,031	3,193	3,166	3,410
100	1540	10	512300	MEDICARE	659	709	747	740	798
100	1540	10	512400	RETIREMENT	7,750	7,154	7,217	6,734	8,034
100	1540	10	512700	WORKERS COMP INSURANCE	1,127	1,151	1,156	1,162	1,250
100	1540	10	521200	PROFESSIONAL SERVICES	-	-	-	-	35,000
100	1540	10	521300	TECHNICAL SERVICES	-	300	1,000	-	500
100	1540	10	523100	INSURANCE OTHER THAN W.C.	1,226	1,613	1,642	1,646	1,778
100	1540	10	523300	ADVERTISING	-	-	1,500	280	1,500
100	1540	10	523500	TRAVEL	500	-	1,000	-	1,000
100	1540	10	523600	DUES & FEES	250	9,728	750	840	1,000
100	1540	10	523700	EDUCATION AND TRAINING	1,250	2,140	2,000	2,000	2,000
100	1540	10	531100	SUPPLIES	2,500	2,634	2,500	2,500	6,000
100	1540	10	531600	SMALL EQUIPMENT	1,500	-	3,000	5,546	1,000
100	1540	10	542400	CAPITAL OUTLAY - ACCOUNTING SOFTWARE	-	-	-	-	-
				TOTAL FOR HUMAN RESOURCES:	76,693	83,980	82,969	81,369	124,739

FUND	FUNCTION	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2013 BUDGET	FY 2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
GENERAL GOVERNMENT BUILDINGS									
100	1565	10	511100	SALARIES & WAGES	28,000	23,871	30,385	20,646	30,385
100	1565	10	511101	SALARIES - HOLIDAY PAY	340	331	340	-	340
100	1565	10	512200	FICA	1,832	1,501	1,884	1,322	1,884
100	1565	10	512300	MEDICARE	428	351	441	310	441
100	1565	10	512700	WORKERS COMP INSURANCE	550	598	682	452	682
100	1565	10	521300	TECHNICAL SERVICES	-	-	-	-	-
100	1565	10	522200	REPAIRS & MAINTENANCE	60,000	18,476	45,000	13,950	30,000
100	1565	10	523100	INSURANCE OTHER THAN W.C.	11,909	4,471	4,405	4,494	4,860
100	1565	10	523200	COMMUNICATIONS	33,000	31,819	33,000	32,686	33,000
100	1565	10	531100	JANITORIAL SUPPLIES	2,700	2,945	3,000	2,758	3,000
100	1565	10	531220	NATURAL GAS	7,000	4,311	7,000	7,356	7,500
100	1565	10	531230	ELECTRICITY	60,000	47,608	50,000	49,246	52,000
100	1565	10	531600	SMALL EQUIPMENT	-	-	-	-	-
100	1565	10	541300	CAPITAL OUTLAY - BUILDINGS	-	-	-	-	-
100	1565	10	542500	CAPITAL OUTLAY - OTHER EQUIPMENT	-	-	-	-	30,000
				TOTAL FOR GENERAL GOVERNMENT BUILDINGS:	205,759	136,282	176,137	133,220	194,092
STREET DEPARTMENT BUILDINGS									
100	1565	55	521300	TECHNICAL SERVICES	-	-	1,350	600	600
100	1565	55	522200	REPAIRS AND MAINTENANCE	11,000	11,043	13,000	10,000	10,000
100	1565	55	523100	INSURANCE OTHER THAN W.C.	1,124	572	564	564	609
100	1565	55	523200	COMMUNICATIONS	6,000	6,171	6,000	6,000	6,000
100	1565	55	531210	WATER	1,000	-	1,000	-	-
100	1565	55	531230	ELECTRICITY	7,200	6,404	7,200	9,000	10,000
100	1565	55	542100	CAPITAL OUTLAYS - MACHINERY & EQUIPMENT	-	-	-	-	-
				TOTAL FOR STREET DEPARTMENT BUILDINGS:	26,324	24,190	29,114	26,164	27,209

FUND	FUNCTION	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2013 BUDGET	FY 2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
MUNICIPAL COURT									
100	2650	15	511100	SALARIES & WAGES	77,724	75,156	80,056	81,162	92,162
100	2650	15	511101	SALARIES - HOLIDAY PAY	340	331	331	338	338
100	2650	15	511300	OVERTIME WAGES	-	4	-	34	200
100	2650	15	512100	GROUP INSURANCE	11,441	11,494	12,992	11,812	11,812
100	2650	15	512200	FICA	4,644	4,342	4,964	4,740	5,422
100	2650	15	512300	MEDICARE	1,086	1,016	1,161	1,108	1,268
100	2650	15	512400	RETIREMENT	11,097	10,682	10,251	9,564	11,214
100	2650	15	512700	WORKERS COMP INSURANCE	1,813	1,815	1,797	1,192	1,467
100	2650	15	521200	PROFESSIONAL SERVICES	105,000	91,539	103,000	107,854	110,000
100	2650	15	522320	RENTAL EQUIPMENT	-	1,820	1,800	1,886	1,820
100	2650	15	523100	INSURANCE OTHER THAN W.C.	2,811	4,816	4,746	4,840	5,227
100	2650	15	523300	ADVERTISING	200	-	200	-	200
100	2650	15	523400	PRINTING & BINDING	2,500	1,970	1,800	2,038	2,500
100	2650	15	523500	TRAVEL	400	144	400	440	400
100	2650	15	523600	DUES & FEES	100	85	100	-	100
100	2650	15	523700	EDUCATION & TRAINING	500	150	500	450	500
100	2650	15	531100	GENERAL SUPPLIES	2,000	461	2,000	642	1,500
100	2650	15	531300	SUPPLIES - FOOD	-	-	2,000	590	1,500
100	2650	15	531600	SMALL EQUIPMENT	-	-	-	800	200
100	2650	15	573000	PAYMENTS TO OTHERS	-	-	-	-	-
				TOTAL FOR MUNICIPAL COURT:	221,655	205,825	228,097	229,490	247,830

FUND	FUNCTION	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2013 BUDGET	FY 2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
POLICE ADMINISTRATION									
100	3210	20	511100	SALARIES & WAGES	231,535	193,496	295,143	307,654	301,478
100	3210	20	511101	SALARIES - HOLIDAY PAY	530	530	660	677	675
100	3210	20	511200	SALARIES - TEMPORARY	-	28,433	-	-	-
100	3210	20	511300	OVERTIME WAGES	-	5,824	9,000	2,140	5,000
100	3210	20	512100	GROUP INSURANCE	29,922	27,006	40,124	28,726	36,560
100	3210	20	512200	FICA	14,355	13,167	18,857	18,178	18,692
100	3210	20	512300	MEDICARE	3,357	3,079	4,410	4,252	4,372
100	3210	20	512400	RETIREMENT	36,186	29,433	43,369	40,818	43,967
100	3210	20	512600	UNEMPLOYMENT	-	6,270	3,000	-	3,038
100	3210	20	512700	WORKERS COMP INSURANCE	5,400	4,263	6,609	4,278	4,499
100	3210	20	521200	PROFESSIONAL SERVICES	-	580	5,000	280	1,000
100	3210	20	522200	REPAIRS & MAINTENANCE	900	730	900	232	3,000
100	3210	20	522320	POLICE ADMIN-PURCH PRO-RENTAL	-	-	-	-	-
100	3210	20	523100	INSURANCE OTHER THAN W.C.	7,663	8,275	7,420	7,568	7,568
100	3210	20	523200	COMMUNICATIONS	1,300	1,854	1,300	1,218	2,200
100	3210	20	523300	ADVERTISING	350	-	-	-	-
100	3210	20	523400	PRINTING & BINDING	-	827	1,000	1,318	2,100
100	3210	20	523500	TRAVEL	4,319	1,778	5,750	332	5,500
100	3210	20	523600	DUES & FEES	1,500	1,070	31,500	31,500	39,230
100	3210	20	523700	EDUCATION AND TRAINING	2,500	988	8,060	4,060	14,555
100	3210	20	531100	SUPPLIES & MATERIALS	360	1,015	1,360	3,024	6,000
100	3210	20	531270	GASOLINE & MOTOR OIL	5,000	4,979	5,000	5,342	6,000
100	3210	20	531400	BOOKS & PERIODICALS	-	-	1,000	-	750
100	3210	20	531600	SMALL EQUIPMENT	-	506		-	
100	3210	20	531700	UNIFORMS / OTHER SUPPLIES	1,400	2,669	22,850	22,850	26,500
100	3210	20	542500	CAPITAL OUTLAY-OTHER EQUIP	-	-	37,000	37,000	9,000
100	3210	20	543000	CAPITAL OUTLAY-INT ASSETS	-	-	-	-	-
100	3210	20	579000	CONTINGENCIES	-	-	-	-	30,000
				TOTAL FOR POLICE ADMINISTRATION:	346,577	336,772	549,311	521,447	571,684

FUND	FUNCTION	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2013 BUDGET	FY 2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
CRIMINAL INVESTIGATIONS									
100	3221	20	511100	SALARIES & WAGES	288,030	256,398	389,581	332,864	412,584
100	3221	20	511101	SALARIES - HOLIDAY PAY	795	662	1,056	947	1,215
100	3221	20	511300	OVERTIME SALARIES & WAGES	12,000	14,823	36,500	23,726	36,500
100	3221	20	512100	GROUP INSURANCE	38,698	40,130	67,702	56,486	83,049
100	3221	20	512200	FICA	15,404	15,315	26,417	19,778	25,580
100	3221	20	512300	MEDICARE	3,603	3,582	6,178	4,626	5,982
100	3221	20	512400	RETIREMENT	45,015	43,719	58,959	55,012	60,181
100	3221	20	512700	WORKERS COMP INSURANCE	7,244	7,134	9,108	5,162	5,275
100	3221	20	521200	PURCHASED SERVICES/PHYSICALS	1,500	447	1,154	60	1,000
100	3221	20	521300	TECHNICAL SERVICES	1,500	362	1,500	-	1,000
100	3221	20	522200	REPAIRS & MAINTENANCE	4,500	5,028	5,000	3,504	7,500
100	3221	20	523100	INSURANCE OTHER THAN W.C.	4,113	10,097	9,364	9,878	9,364
100	3221	20	523200	COMMUNICATIONS	2,300	3,564	3,260	2,768	5,100
100	3221	20	523400	PURCHASED SERVICES/PRINTING	1,000	126	1,000	156	500
100	3221	20	523500	TRAVEL	4,500	1,483	4,500	3,194	4,200
100	3221	20	523600	DUES & FEES	-	-	-	-	-
100	3221	20	523700	EDUCATION AND TRAINING	7,000	3,425	6,000	4,630	4,700
100	3221	20	531100	GENERAL SUPPLIES & MATERIALS	3,500	3,143	5,500	3,640	5,500
100	3221	20	531270	GASOLINE/DIESEL/MOTOR OIL	12,000	11,469	12,000	7,610	14,000
100	3221	20	531600	SMALL EQUIPMENT	3,500	2,219	9,000	3,746	2,500
100	3221	20	531700	UNIFORMS/PROTECTIVE CLOTHING	8,500	5,999	13,500	5,814	7,500
100	3221	20	542200	CAPITAL OUTLAY - VEHICLES	-	13,432	84,000	84,000	35,000
				TOTAL FOR CRIMINAL INVESTIGATIONS:	464,702	442,557	751,279	627,601	728,230

FUND	FUNCTION	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2013 BUDGET	FY 2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
PATROLS									
100	3223	20	511100	SALARIES & WAGES	1,046,882	1,015,935	1,122,550	1,040,542	1,126,044
100	3223	20	511101	SALARIES - HOLIDAY PAY	3,696	3,577	3,564	3,519	3,645
100	3223	20	511300	OVERTIME WAGES	75,000	104,108	117,000	115,392	125,000
100	3223	20	512100	GROUP INSURANCE	177,256	148,229	171,409	124,186	221,449
100	3223	20	512200	FICA	69,500	64,485	76,852	68,062	69,815
100	3223	20	512300	MEDICARE	16,255	15,081	17,974	15,918	16,328
100	3223	20	512400	RETIREMENT	163,613	163,846	170,343	159,568	166,677
100	3223	20	512600	UNEMPLOYMENT	8,580	716	-	-	1,088
100	3223	20	512700	WORKERS COMP INSURANCE	25,215	27,048	25,708	15,850	15,850
100	3223	20	521200	PROFESSIONAL SERVICES	8,190	7,037	8,000	5,032	3,500
100	3223	20	522200	REPAIRS & MAINTENANCE	30,000	29,741	33,500	39,322	38,800
100	3223	20	523100	INSURANCE OTHER THAN W.C.	53,746	47,723	42,636	43,488	46,047
100	3223	20	523200	COMMUNICATIONS	25,000	30,044	43,000	47,852	40,000
100	3223	20	523400	PRINTING & BINDING	500	435	1,500	1,400	500
100	3223	20	523500	TRAVEL	1,500	1,323	8,000	944	6,850
100	3223	20	523600	DUES & FEES	-	-	100	144	-
100	3223	20	523700	EDUCATION AND TRAINING	2,000	2,277	7,000	3,306	9,450
100	3223	20	531100	SUPPLIES & MATERIALS	4,000	3,540	4,750	6,388	6,500
100	3223	20	531270	GASOLINE	100,340	96,071	100,340	82,684	115,000
100	3223	20	531600	SMALL EQUIPMENT/TRAINING AIDS	6,000	7,661	36,000	17,324	53,000
100	3223	20	531700	UNIFORMS/PROTECTIVE CLOTHING	15,000	26,787	36,000	36,000	51,450
100	3223	20	542200	CAPITAL OUTLAY - VEHICLES	144,000	141,979	116,000	116,000	400,000
100	3223	20	542400	CAPITAL OUTLAY - COMPUTERS	11,200	8,860	3,500	-	15,000
100	3223	20	542500	CAPITAL OUTLAY - EQUIPMENT	-	117	-	-	27,700
				TOTAL FOR PATROLS:	1,987,473	1,946,620	2,145,726	1,942,921	2,559,694

FUND	FUNCTION	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2013 BUDGET	FY 2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
POLICE RECORDS									
100	3224	20	511100	SALARIES & WAGES	58,047	99,153	135,622	105,450	133,848
100	3224	20	511101	SALARIES - HOLIDAY PAY	266	265	528	406	405
100	3224	20	511300	OVERTIME WAGES	792	1,072	2,000	888	1,000
100	3224	20	512100	GROUP INSURANCE	11,462	18,669	22,119	20,108	25,900
100	3224	20	512200	FICA	3,599	5,145	8,532	5,540	8,299
100	3224	20	512300	MEDICARE	842	1,203	1,996	1,296	1,941
100	3224	20	512400	RETIREMENT	9,072	8,639	17,630	16,450	15,880
100	3224	20	512700	WORKERS COMP INSURANCE	2,988	1,517	3,957	2,062	2,112
100	3224	20	521200	PROFESSIONAL SERVICES	-	-	-	60	-
100	3224	20	521300	TECHNICAL SERVICES	9,500	158	9,500	228	9,500
100	3224	20	522200	REPAIRS & MAINTENANCE	500	894	1,500	2,170	3,000
100	3224	20	522320	RENTAL EQUIPMENT-COPIER	6,000	3,080	6,000	3,146	6,000
100	3224	20	523100	INSURANCE OTHER THAN W.C.	6,003	2,712	2,672	2,726	2,886
100	3224	20	523200	COMMUNICATIONS	250	1,166	2,800	1,466	1,100
100	3224	20	523300	ADVERTISING	1,000	423	1,000	-	500
100	3224	20	523400	PRINTING & BINDING	2,500	2,208	5,500	1,618	6,700
100	3224	20	523500	TRAVEL	800	325	3,500	-	1,500
100	3224	20	523600	DUES & FEES	-	-	-	-	-
100	3224	20	523700	EDUCATION AND TRAINING	300	295	2,250	-	850
100	3224	20	523900	CONTRACT LABOR	-	-	-	-	-
100	3224	20	531100	SUPPLIES & MATERIALS	6,000	5,719	6,000	5,040	6,000
100	3224	20	531270	GASOLINE & MOTOR OIL	-	-	500	-	2,500
100	3224	20	531600	SMALL EQUIPMENT	-	-	1,500	920	-
100	3224	20	531700	OTHER SUPPLIES	4,000	3,041	7,000	5,270	4,500
100	3224	20	542100	CAPITAL OUTLAY - EQUIPMENT	900	-	-	-	-
100	3224	20	542200	CAPITAL OUTLAY - VEHICLES	-	-	-	-	-
				TOTAL FOR POLICE RECORDS:	124,821	155,684	242,106	174,844	234,420

FUND	FUNCTION	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2013 BUDGET	FY 2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
TRAFFIC ENFORCEMENT									
100	3230	20	511100	SALARIES & WAGES	189,990	102,375	162,203	165,366	168,798
100	3230	20	511101	SALARIES - HOLIDAY PAY	528	530	530	541	540
100	3230	20	511300	OVERTIME SALARIES & WAGES	12,900	13,453	15,500	17,312	20,000
100	3230	20	512100	GROUP INSURANCE	27,885	18,572	28,632	37,068	47,681
100	3230	20	512200	FICA	11,779	6,556	11,018	9,798	10,372
100	3230	20	512300	MEDICARE	2,755	1,533	2,576	2,292	2,426
100	3230	20	512400	RETIREMENT	29,693	26,547	24,655	23,004	24,395
100	3230	20	512700	WORKERS COMP INSURANCE	4,703	4,118	3,622	2,268	2,268
100	3230	20	521200	PROFESSIONAL SERVICES	-	50	1,500	-	1,000
100	3230	20	521300	TECHNICAL SERVICES	4,500	2,185	4,500	360	3,300
100	3230	20	522200	REPAIRS & MAINTENANCE	8,000	7,585	10,000	9,916	11,000
100	3230	20	522320	RENTAL OF VEHICLES	4,700	-	-	-	-
100	3230	20	523100	INSURANCE OTHER THAN W.C.	11,750	9,402	9,263	9,448	9,448
100	3230	20	523200	COMMUNICATIONS	1,100	1,223	1,300	998	1,300
100	3230	20	523300	ADVERTISING	-	-	-	-	-
100	3230	20	523400	PRINTING & BINDING	3,000	-	3,000	-	800
100	3230	20	523500	TRAVEL	4,000	4,297	6,500	1,038	3,950
100	3230	20	523600	DUES & FEES	900	-	100	-	-
100	3230	20	523700	EDUCATION AND TRAINING	5,000	4,055	6,500	1,900	4,295
100	3230	20	531100	GENERAL SUPPLIES	10,300	2,450	9,500	4,446	3,500
100	3230	20	531270	GASOLINE & MOTOR OIL	15,000	12,804	15,000	20,568	15,000
100	3230	20	531600	SMALL EQUIPMENT	4,500	3,801	5,000	-	7,500
100	3230	20	531700	OTHER SUPPLIES	6,600	4,549	7,000	6,072	3,500
100	3230	20	542100	CAPITAL OUTLAY	38,100	38,473	-	-	-
100	3230	20	542200	CAPITAL OUTLAY - VEHICLES	35,000	36,450	24,000	24,540	-
100	3230	20	542500	CAPITAL OUTLAY - POLICE DOG	-	-	-	-	-
				TOTAL FOR TRAFFIC ENFORCEMENT:	432,683	301,008	351,899	336,935	341,073

FUND	FUNCTION	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2013 BUDGET	FY 2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
POLICE TRAINING									
100	3240	20	511100	SALARIES & WAGES	47,629	6,351	-	-	-
100	3240	20	511101	SALARIES - HOLIDAY PAY	132	-	-	-	-
100	3240	20	511300	OVERTIME SALARIES & WAGES	-	-	-	-	-
100	3240	20	512100	GROUP INSURANCE	5,102	886	-	-	-
100	3240	20	512200	FICA	2,953	389	-	-	-
100	3240	20	512300	MEDICARE	691	91	-	-	-
100	3240	20	512400	RETIREMENT	7,444	6,957	-	-	-
100	3240	20	512700	WORKERS COMP INSURANCE	-	1,008	-	-	-
100	3240	20	522200	REPAIRS & MAINTENANCE	200	-	-	-	-
100	3240	20	523100	INSURANCE OTHER THAN W.C.	-	1,645	-	-	-
100	3240	20	523500	TRAVEL	500	232	-	-	-
100	3240	20	523600	DUES & FEES	150	28	-	-	-
100	3240	20	523700	EDUCATION & TRAINING	1,000	264	-	-	-
100	3240	20	531100	GENERAL SUPPLIES	600	679	-	-	-
100	3240	20	531270	GASOLINE & MOTOR OIL	-	-	-	-	-
100	3240	20	531400	BOOKS & PERIODICALS	300	172	-	-	-
100	3240	20	531600	SMALL EQUIPMENT	3,000	3,911	-	-	-
100	3240	20	531700	OTHER SUPPLIES	6,000	5,104	-	-	-
				TOTAL FOR POLICE TRAINING:	75,701	27,717	-	-	-

FUND	FUNCTION	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2013 BUDGET	FY 2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
POLICE DEPARTMENT BUILDINGS									
100	3260	20	522200	REPAIRS AND MAINTENANCE	4,200	4,303	7,500	3,946	8,950
100	3260	20	523100	INSURANCE	-	1,129	1,112	1,134	1,134
100	3260	20	523200	COMMUNICATIONS	27,500	15,591	27,500	15,792	20,000
100	3260	20	531100	GENERAL SUPPLIES	2,500	1,436	2,500	1,920	6,300
100	3260	20	531220	NATURAL GAS	3,800	1,781	4,000	2,790	4,000
100	3260	20	531230	ELECTRICITY	13,950	11,898	14,000	12,456	14,000
100	3260	20	531700	OTHER SUPPLIES	-	224		-	
				TOTAL FOR POLICE DEPARTMENT BUILDINGS:	51,950	36,362	56,612	38,038	54,384
POLICE COMMUNITY RELATIONS									
100	3285	20	511100	SALARIES & WAGES	80,186	70,690	35,001	36,018	35,000
100	3285	20	511101	SALARIES - HOLIDAY PAY	132	-	132	135	135
100	3285	20	511300	OVERTIME SALARIES & WAGES	-	4,669	5,500	3,122	4,350
100	3285	20	512100	GROUP INSURANCE	5,102	5,056	5,640	5,128	6,335
100	3285	20	512200	FICA	4,911	4,620	2,512	2,412	2,170
100	3285	20	512300	MEDICARE	1,149	1,080	587	564	508
100	3285	20	512400	RETIREMENT	7,843	7,330	5,391	5,030	5,104
100	3285	20	512700	WORKERS COMP INSURANCE	1,144	1,161	813	502	502
100	3285	20	521300	TECHNICAL SERVICES	-	-	-	-	-
100	3285	20	522200	REPAIRS & MAINTENANCE	1,200	-	1,200	24	1,000
100	3285	20	523100	INSURANCE OTHER THAN W.C.	1,395	3,667	3,775	3,104	3,104
100	3285	20	523200	COMMUNICATIONS	720	773	720	606	1,500
100	3285	20	523400	PRINTING & BINDING	2,660	736	2,660	204	3,750
100	3285	20	523500	TRAVEL	1,100	748	1,662	-	826
100	3285	20	523700	EDUCATION & TRAINING	840	1,275	2,000	-	1,250
100	3285	20	531100	GENERAL SUPPLIES	1,100	1,939	3,500	610	5,600
100	3285	20	531270	GASOLINE & MOTOR OIL	1,800	2,554	1,800	3,346	2,500
100	3285	20	531600	SMALL EQUIPMENT	-	53	500	920	1,500
100	3285	20	531700	OTHER SUPPLIES	-	-	2,000	522	1,100
100	3285	20	542200	CAPITAL OUTLAY - VEHICLES	35,000	31,806	-	-	-
100	3285	20	572000	PAYMENTS TO OTHERS	-	-	-	-	-
100	3285	20	573000	PAYMENTS TO OTHERS	30,000	30,000	-	-	-
				TOTAL FOR POLICE COMMUNITY RELATIONS:	176,282	168,157	75,392	62,247	76,234

FUND	FUNCTION	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2013 BUDGET	FY 2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
POLICE EXPLORERS									
100	3290	20	523300	ADVERTISING	-	-	-	-	-
100	3290	20	523500	TRAVEL	-	3,119	6,500	5,322	6,500
100	3290	20	523600	DUES & FEES	-	6,620	3,000	5,268	3,000
100	3290	20	523700	EDUCATION & TRAINING	-	2,381	4,000	4,242	4,000
100	3290	20	531100	GENERAL SUPPLIES & MATERIALS	-	287	500	3,424	500
100	3290	20	531270	GASOLINE & MOTOR OIL	-	105	500	-	500
100	3290	20	531300	SUPPLIES & FOOD	-	2,590	4,500	3,066	4,500
100	3290	20	531600	SMALL EQUIPMENT	-	-	500	-	500
100	3290	20	531700	OTHER SUPPLIES	-	190	500	1,626	500
100	3290	20	540000	CAPITAL OUTLAY	-	-	-	-	-
100	3290	20	572000	PAYMENTS TO OTHERS(RADKIDS)	-	1,270	5,400	-	5,400
100	3290	20	573000	PAYMENTS TO OTHERS(SHOP W/ A COP)	-	1,001	2,500	200	2,500
				TOTAL FOR POLICE CODE ENFORCEMENT:	-	17,563	27,900	23,148	27,900
POLICE CODE ENFORCEMENT									
100	7450	20	511100	SALARIES & WAGES	39,275	40,064	40,775	41,556	75,775
100	7450	20	511101	SALARIES - HOLIDAY PAY	132	132	133	-	135
100	7450	20	511300	OVERTIME SALARIES & WAGES	4,000	3,280	907	516	1,500
100	7450	20	512100	GROUP INSURANCE	5,102	5,056	5,640	5,128	12,535
100	7450	20	512200	FICA	2,486	2,639	2,584	2,568	4,698
100	7450	20	512300	MEDICARE	582	617	604	600	1,099
100	7450	20	512400	RETIREMENT	6,138	3,674	6,112	5,704	11,196
100	7450	20	512700	WORKERS COMP INSURANCE	937	1,003	946	602	1,477
100	7450	20	522200	REPAIRS & MAINTENANCE	-	-	1,500	1,632	2,000
100	7450	20	523100	INSURANCE OTHER THAN W.C.	1,395	1,285	1,266	1,292	1,292
100	7450	20	523200	PURCHASED SERVICES - COMM.	240	350	360	400	720
100	7450	20	523500	TRAVEL	-	19	750	750	1,500
100	7450	20	523600	DUES & FEES	-	-	50	100	-
100	7450	20	523700	EDUCATION & TRAINING	500	587	500	500	1,000
100	7450	20	531100	GENERAL SUPPLIES & MATERIALS	150	95	500	858	1,000
100	7450	20	531270	GASOLINE & MOTOR OIL	2,200	3,734	2,500	3,108	5,000
100	7450	20	531600	SMALL EQUIPMENT	-	-	1,550	580	1,000
100	7450	20	542200	CAPITAL OUTLAY - VEHICLES	-	-	-	-	55,000
				TOTAL FOR POLICE CODE ENFORCEMENT:	63,137	62,535	66,676	65,894	176,927
				TOTAL FOR POLICE DEPARTMENT	3,723,326	3,494,975	4,266,902	3,793,075	4,770,546

FUND	FUNCTION	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2013 BUDGET	FY 2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
FIRE ADMINISTRATION									
100	3510	25	511100	SALARIES & WAGES	157,544	157,314	162,270	162,270	164,424
100	3510	25	511101	SALARIES - HOLIDAY PAY	398	397	397	406	405
100	3510	25	512100	GROUP INSURANCE	17,821	17,961	18,632	18,514	23,580
100	3510	25	512200	FICA	9,158	8,950	10,061	9,258	10,195
100	3510	25	512300	MEDICARE	2,142	2,093	2,353	2,166	2,384
100	3510	25	512400	RETIREMENT	24,622	23,675	22,744	21,222	23,538
100	3510	25	512700	WORKERS COMP INSURANCE	3,802	3,822	3,643	2,418	2,472
100	3510	25	521200	PURCHASED SERVICES/PHYSICALS	650	115	650	650	650
100	3510	25	522200	REPAIRS/TIRES	1,650	1,156	1,650	3,356	1,650
100	3510	25	522320	RENTAL EQUIPMENT	3,000	1,820	2,000	1,886	2,000
100	3510	25	523100	INSURANCE OTHER THAN W.C.	5,743	5,262	5,185	5,288	5,711
100	3510	25	523200	COMMUNICATIONS	1,000	1,855	1,000	70	1,000
100	3510	25	523400	PRINTING & BINDING	2,000	1,516	2,000	990	2,000
100	3510	25	523500	TRAVEL	1,000	-	2,500	-	1,000
100	3510	25	523600	DUES & FEES	350	218	350	1,164	1,200
100	3510	25	523700	EDUCATION & TRAINING	1,500	375	1,500	1,500	1,000
100	3510	25	531100	SUPPLIES & MATERIALS	300	1,168	300	200	300
100	3510	25	531270	GASOLINE & MOTOR OIL	5,500	5,617	6,000	4,970	6,000
100	3510	25	531700	UNIFORMS & OTHER SUPPLIES	2,500	605	2,500	4,744	2,500
100	3510	25	542200	CAPITAL OUTLAY-VEHICLES	-	-	-	-	-
				TOTAL FOR FIRE ADMINISTRATION:	240,680	233,919	245,735	241,072	252,009

FUND	FUNCTION	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2013 BUDGET	FY 2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
FIRE FIGHTING									
100	3520	25	511100	SALARIES & WAGES	904,145	950,672	944,762	993,788	1,150,288
100	3520	25	511101	SALARIES - HOLIDAY PAY	2,781	2,848	3,036	2,775	4,050
100	3520	25	511200	SALARIES - TEMPORARY	-	-	-	-	-
100	3520	25	511300	SALARIES - OVERTIME	25,000	30,802	10,000	47,142	10,000
100	3520	25	512100	GROUP INSURANCE	124,508	109,009	128,311	111,256	176,012
100	3520	25	512200	FICA	56,057	57,349	58,575	61,236	71,938
100	3520	25	512300	MEDICARE	13,110	13,412	13,699	14,322	16,824
100	3520	25	512400	RETIREMENT	139,776	135,169	130,931	122,166	146,881
100	3520	25	512600	UNEMPLOYMENT INSURANCE		-	-	-	-
100	3520	25	512700	WORKERS COMP INSURANCE	23,158	21,837	21,226	13,982	18,022
100	3520	25	521200	PURCHASED SERVICES/PHYSICALS	4,975	2,954	5,850	5,850	12,000
100	3520	25	521300	PURCHASED SERVICES/TECHNICAL	800	-	800	194	800
100	3520	25	522200	PURCHASED SERVICES/REPAIRS	25,000	32,532	19,929	26,446	36,500
100	3520	25	523100	INSURANCE OTHER THAN W.C.	29,121	30,684	30,303	30,908	43,381
100	3520	25	523200	PURCHASED SERVICES/COMM.	400	819	600	500	5,200
100	3520	25	523300	PURCHASED SERVICES/ADVERTISING	500	-	500	344	1,500
100	3520	25	523400	PURCHASED SERVICES/PRINTING	200	-	200	200	200
100	3520	25	523500	TRAVEL	1,500	773	1,000	1,000	1,000
100	3520	25	523600	DUES & FEES	2,850	(128)	3,000	2,580	3,000
100	3520	25	523700	EDUCATION & TRAINING	5,000	-	2,500	500	8,600
100	3520	25	531100	GENERAL SUPPLIES	6,000	4,474	6,000	5,454	9,000
100	3520	25	531270	GASOLINE/DIESEL/MOTOR OIL	27,000	26,225	27,000	25,000	37,000
100	3520	25	531300	FOOD SUPPLIES	1,500	652	1,500	890	1,500
100	3520	25	531400	FIRE FIGHT-SUPPLIES-BOOKS-PERIODICALS	1,000	242	1,000	1,000	1,500
100	3520	25	531600	SMALL EQUIPMENT	10,500	32,773	7,500	5,000	12,900
100	3520	25	531700	UNIFORMS/PROTECTIVE CLOTHING	12,000	8,873	12,000	8,000	61,500
100	3520	25	531800	MEDICAL SUPPLIES	110	-	5,110	4,000	8,000
100	3520	25	542100	CAPITAL OUTLAY-EQUIPMENT	-	-	3,000	2,000	-
100	3520	25	542300	FURNITURE AND FIXTURES	1,400	1,002	3,000	2,500	4,500
				TOTAL FOR FIRE FIGHTING:	1,418,391	1,462,973	1,441,332	1,489,033	1,842,096

FUND	FUNCTION	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2013 BUDGET	FY 2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
FIRE PREVENTION									
100	3530	25	511100	SALARIES & WAGES	89,244	89,483	91,921	91,922	91,922
100	3530	25	511101	SALARIES - HOLIDAY PAY	265	265	265	271	270
100	3530	25	511200	SALARIES - TEMPORARY	-	-	-	-	-
100	3530	25	511300	OVERTIME WAGES	-	-	-	-	-
100	3530	25	512100	GROUP INSURANCE	13,738	13,955	15,939	14,490	18,682
100	3530	25	512200	FICA	4,958	4,895	5,699	5,048	5,699
100	3530	25	512300	MEDICARE	1,160	1,145	1,333	1,180	1,333
100	3530	25	512400	RETIREMENT	13,948	13,411	12,884	12,022	13,151
100	3530	25	512700	WORKERS COMP INSURANCE	2,061	2,162	2,064	1,370	1,370
100	3530	25	521200	PURCHASED SERVICES/PHYSICALS	650	-	650	650	650
100	3530	25	521300	PURCHASED TECHNICAL SERVICES	1,000	-	1,000	1,000	1,000
100	3530	25	522200	REPAIRS AND MAINTENANCE	2,000	833	2,000	1,000	2,000
100	3530	25	522320	RENTAL EQUIPMENT	-	-	-	-	-
100	3530	25	523100	INSURANCE OTHER THAN W.C.	2,790	3,416	3,366	3,432	3,636
100	3530	25	523200	COMMUNICATIONS	400	415	500	150	500
100	3530	25	523400	PRINTING & BINDING	500	120	500	150	500
100	3530	25	523500	TRAVEL	3,500	1,255	3,500	1,000	3,500
100	3530	25	523600	DUES & FEES	2,500	1,465	1,500	1,500	2,800
100	3530	25	523700	EDUCATION & TRAINING	2,000	548	2,000	1,000	2,000
100	3530	25	531100	SUPPLIES & MATERIALS	10,700	10,571	7,000	7,000	7,000
100	3530	25	531270	GASOLINE & MOTOR OIL	2,500	2,513	3,000	2,400	2,400
100	3530	25	531400	BOOKS & PERIODICALS	1,000	350	1,000	500	1,000
100	3530	25	531600	SMALL EQUIPMENT	2,300	53	4,500	2,000	2,000
100	3530	25	531700	UNIFORMS / PROTECTIVE CLOTHING	1,500	183	1,500	1,000	1,500
100	3530	25	542200	CAPITAL OUTLAY-VEHICLES	-	-	-	-	-
				TOTAL FOR FIRE PREVENTION:	158,714	147,038	162,121	149,085	162,913
FIRE STATION BUILDINGS									
100	3570	25	521200	PROFESSIONAL SERVICES	1,100	-	-	-	-
100	3570	25	522200	REPAIRS & MAINTENANCE	10,000	7,830	10,000	8,000	11,000
100	3570	25	523100	INSURANCE OTHER THAN W.C.	3,260	1,691	1,517	1,630	2,520
100	3570	25	523200	GEN-FIRE STATION COMMUNICATIONS	27,500	16,595	30,500	25,000	46,000
100	3570	25	531100	SUPPLIES & MATERIALS	1,000	286	1,000	1,000	1,500
100	3570	25	531220	NATURAL GAS	4,000	2,435	4,000	4,000	5,000
100	3570	25	531230	ELECTRICITY	18,000	14,620	18,000	18,000	23,000
100	3570	25	531600	SMALL EQUIPMENT	3,000	519	3,000	2,300	3,000
100	3570	25	541400	INFRASTRUCTURE	-		-	-	-
				TOTAL FOR FIRE STATION BUILDINGS:	67,860	43,976	68,017	59,930	92,020
				TOTAL FOR FIRE DEPARTMENT	1,885,645	1,887,906	1,917,206	1,939,120	2,349,038

FUND	FUNCTION	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2013 BUDGET	FY 2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
ENGINEERING									
100	4100	60	511100	SALARIES & WAGES	99,158	99,431	104,748	93,178	72,050
100	4100	60	511101	SALARIES - HOLIDAY PAY	265	265	265	271	270
100	4100	60	511300	OVERTIME WAGES	-	6	-	-	-
100	4100	60	512100	GROUP INSURANCE	14,755	12,630	14,205	10,080	12,668
100	4100	60	512200	FICA	6,148	5,865	6,494	5,686	4,467
100	4100	60	512300	MEDICARE	1,438	1,372	1,519	1,330	1,045
100	4100	60	512400	RETIREMENT	15,497	14,901	14,315	13,356	10,207
100	4100	60	512600	UNEMPLOYMENT	-	-	-	-	-
100	4100	60	512700	WORKERS COMP INSURANCE	2,200	2,457	2,358	1,522	1,522
100	4100	60	521200	PROFESSIONAL SERVICES	950	773	2,000	-	2,000
100	4100	60	522200	REPAIRS & MAINTENANCE	1,500	11	500	-	250
100	4100	60	523100	INSURANCE OTHER THAN W.C.	3,883	3,312	3,264	3,330	3,525
100	4100	60	523200	COMMUNICATIONS	900	826	900	506	1,320
100	4100	60	523300	ADVERTISING	450	232	800	1,056	1,300
100	4100	60	523400	PRINTING & BINDING	250	155	500	232	500
100	4100	60	523500	TRAVEL	400	-	500	248	500
100	4100	60	523600	DUES & FEES	100	-	100	254	250
100	4100	60	523700	EDUCATION & TRAINING	1,350	150	1,000	340	1,000
100	4100	60	531100	SUPPLIES & MATERIALS	700	423	700	1,046	1,000
100	4100	60	531270	GASOLINE & MOTOR OIL	1,500	329	500	240	500
100	4100	60	531300	FOOD	400	210	400	285	400
100	4100	60	531400	BOOKS & PERIODICALS	200	-	200	-	200
100	4100	60	531600	SMALL EQUIPMENT	-	-	-	914	900
100	4100	60	531700	UNIFORMS	400	27	100	-	100
				TOTAL FOR ENGINEERING:	152,444	143,375	155,368	133,874	115,974

FUND	FUNCTION	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2013 BUDGET	FY 2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
STREETS ADMIN									
100	4210	55	511100	SALARIES & WAGES	97,781	98,202	102,300	100,000	111,305
100	4210	55	511101	SALARIES - HOLIDAY PAY	265	265	265	271	270
100	4210	55	511300	OVERTIME WAGES	-	-	-	23	-
100	4210	55	512100	GROUP INSURANCE	5,160	5,110	5,698	5,698	6,394
100	4210	55	512200	FICA	6,297	6,314	6,342	6,342	6,901
100	4210	55	512300	MEDICARE	1,473	1,477	1,484	1,484	1,614
100	4210	55	512400	RETIREMENT	15,282	14,694	14,116	14,116	15,924
100	4210	55	512600	UNEMPLOYMENT INSURANCE	6,600	-	-	-	-
100	4210	55	512700	WORKERS COMPENSATION	2,381	2,377	2,301	2,301	2,301
100	4210	55	522200	REPAIRS & MAINTENANCE	-	-	2,000	2,000	2,000
100	4210	55	522320	EQUIPMENT RENTAL	-	-	-	-	-
100	4210	55	523100	INSURANCE OTHER THAN W.C.	3,883	3,277	3,229	3,229	3,488
100	4210	55	523200	COMMUNICATIONS	1,200	1,128	1,200	1,200	1,200
100	4210	55	523400	PRINTING & BINDING	1,000	996	1,000	1,000	2,000
100	4210	55	523600	DUES & FEES	250	169	250	250	250
100	4210	55	523700	EDUCATION & TRAINING	1,000	447	1,000	1,000	1,000
100	4210	55	523850	CONTRACT LABOR	-	-	-	-	-
100	4210	55	531100	GENERAL SUPPLIES & MATERIALS	4,250	3,087	4,250	5,250	5,250
100	4210	55	531270	GASOLINE & MOTOR OIL	4,000	3,181	4,000	3,500	3,500
100	4210	55	542200	CAPITAL OUTLAY-VEHICLES	-	-	18,000	-	35,000
				TOTAL FOR STREETS:	150,822	140,724	167,435	147,664	198,396

FUND	FUNCTION	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2013 BUDGET	FY 2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
STREETS									
100	4221	55	511100	SALARIES & WAGES	269,313	270,934	292,892	273,548	308,605
100	4221	55	511101	SALARIES - HOLIDAY PAY	1,060	927	1,056	1,083	1,215
100	4221	55	511300	OVERTIME WAGES	3,000	2,189	3,000	4,500	4,500
100	4221	55	512100	GROUP INSURANCE	48,109	43,621	53,972	53,972	60,724
100	4221	55	512200	FICA	16,569	16,013	18,350	18,350	19,226
100	4221	55	512300	MEDICARE	3,875	3,745	4,292	4,292	4,496
100	4221	55	512400	RETIREMENT	42,089	40,323	41,505	41,505	44,232
100	4221	55	512700	WORKERS COMPENSATION	6,243	6,519	6,615	4,134	4,428
100	4221	55	521200	PROFESSIONAL SERVICES	-	235	-	1,000	10,000
100	4221	55	521300	TECHNICAL SERVICES	400	336	-	-	-
100	4221	55	522200	REPAIRS & MAINTENANCE	28,000	35,061	30,800	34,400	34,400
100	4221	55	522210	INFRASTRUCTURE REPAIRS & MAINT.	98,000	84,666	98,550	50,000	65,000
100	4221	55	522320	RENTAL EQUIPMENT/VEHICLES	3,000	1,325	3,000	2,000	2,000
100	4221	55	523100	INSURANCE OTHER THAN W.C.	17,984	14,679	14,527	14,527	15,689
100	4221	55	523200	COMMUNICATIONS	4,600	1,817	2,000	2,000	2,000
100	4221	55	523300	ADVERTISING	-	-	-	-	1,000
100	4221	55	523400	PRINTING & BINDING	1,000	-	500	500	500
100	4221	55	523600	DUES & FEES	300	-	300	300	300
100	4221	55	523700	EDUCATION & TRAINING	1,000	544	1,000	1,000	1,000
100	4221	55	523900	CONTRACT LABOR	-	-	-	-	-
100	4221	55	531100	GENERAL SUPPLIES & MATERIALS	11,000	11,063	11,000	11,000	11,800
100	4221	55	531270	GASOLINE & MOTOR OIL	50,000	32,208	50,000	40,000	30,000
100	4221	55	531600	SUPPLIES - SMALL EQUIPMENT	12,782	10,836	15,000	15,000	15,000
100	4221	55	531700	OTHER SUPPLIES - UNIFORMS	9,800	9,495	10,300	11,800	11,800
100	4221	55	541200	CAPITAL OUTLAY - SITE IMPROVEMENTS	-	-	-	-	7,000
100	4221	55	542100	CAPITAL OUTLAY	50,411	50,411	15,000	-	264,660
				TOTAL FOR STREETS:	678,535	636,947	673,660	584,911	919,575
SIDEWALKS									
100	4224	55	522200	SIDEWALK REPAIR & MAINTENANCE	10,000	11,468	10,000	10,000	15,000
				TOTAL FOR SIDEWALKS:	10,000	11,468	10,000	10,000	15,000

FUND	FUNCTION	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2013 BUDGET	FY 2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
STREET LIGHTS									
100	4260	55	521200	PROFESSIONAL SERVICES	100	-	100	100	100
100	4260	55	522210	INFRASTRUCTURE R & M	16,000	12,209	16,000	10,000	10,000
100	4260	55	531230	ELECTRICITY/STREET LIGHTS	441,500	505,121	460,000	460,000	480,000
				TOTAL FOR STREET LIGHTS:	457,600	517,330	476,100	470,100	490,100
TRAFFIC ENGINEERING									
100	4270	55	511100	SALARIES & WAGES	50,472	50,923	51,986	52,032	51,986
100	4270	55	511101	SALARIES - HOLIDAY PAY	132	132	132	135	135
100	4270	55	511300	OVERTIME WAGES	500	96	500	500	500
100	4270	55	512100	GROUP INSURANCE	7,378	7,497	8,566	7,788	10,049
100	4270	55	512200	FICA	2,801	2,700	3,255	2,752	3,223
100	4270	55	512300	MEDICARE	655	632	761	644	754
100	4270	55	512400	RETIREMENT	7,888	7,585	7,287	6,800	7,437
100	4270	55	512700	WORKERS COMP INSURANCE	1,148	1,220	1,167	774	774
100	4270	55	522200	REPAIRS & MAINTENANCE	500	500	500	1,800	1,800
100	4270	55	522210	INFRASTRUCTURE REPAIRS & MAINT	8,000	7,891	8,000	4,000	5,000
100	4270	55	523100	INSURANCE OTHER THAN W.C.	2,758	2,259	2,226	2,270	2,404
100	4270	55	523200	COMMUNICATIONS	725	320	725	1,150	1,150
100	4270	55	523700	EDUCATION & TRAINING	500	300	500	500	700
100	4270	55	531100	GENERAL SUPPLIES & MATERIALS	500	309	500	500	500
100	4270	55	531230	TRAFFIC ENGINEERING-TRAFFIC LIGHTS	16,000	11,993	13,000	13,000	12,000
100	4270	55	531270	GASOLINE & OIL	3,500	3,769	4,000	4,000	4,000
100	4270	55	531600	SMALL EQUIPMENT	500	616	500	500	500
				TOTAL FOR TRAFFIC ENGINEERING:	103,957	98,742	103,605	99,145	102,912

FUND	FUNCTION	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2013 BUDGET	FY 2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
FLEET MAINTENANCE									
100	4900	55	511100	SALARIES & WAGES	57,000	57,821	91,960	88,416	92,988
100	4900	55	511101	SALARIES - HOLIDAY PAY	132	132	132	271	270
100	4900	55	511300	OVERTIME WAGES	-	438	2,000	3,500	2,000
100	4900	55	512100	GROUP INSURANCE	10,529	10,255	17,712	14,196	20,116
100	4900	55	512200	FICA	3,000	3,023	5,702	5,278	5,765
100	4900	55	512300	MEDICARE	700	707	1,334	1,234	1,348
100	4900	55	512400	RETIREMENT	8,908	8,566	13,217	12,496	13,310
100	4900	55	512700	WORKERS COMP INSURANCE	1,387	1,382	2,149	874	899
100	4900	55	521200	PROFESSIONAL SERVICES	-	30	-	-	
100	4900	55	522200	REPAIRS & MAINTENANCE	700	125	700	1,400	1,400
100	4900	55	523100	INSURANCE OTHER THAN W.C.	2,417	1,964	1,935	1,935	2,090
100	4900	55	523200	COMMUNICATIONS	800	967	800	1,200	1,200
100	4900	55	523500	TRAVEL	-	-	-	-	-
100	4900	55	523600	PURCHASE SVCS- DUES & FEES	100	-	100	-	-
100	4900	55	523700	EDUCATION & TRAINING	2,000	398	1,000	500	500
100	4900	55	531100	GENERAL SUPPLIES & MATERIALS	2,200	2,109	2,900	4,000	4,000
100	4900	55	531270	GASOLINE & OIL	500	3,067	2,900	2,900	2,000
100	4900	55	531600	SUPPLIES - SMALL EQUIPMENT	-	636	1,500	1,500	2,500
100	4900	55	531700	OTHER SUPPLIES - UNIFORMS	-	-	-	-	-
100	4900	55	542200	CAPITAL OUTLAY - VEHICLE	-	-	-	-	-
				TOTAL FOR FLEET MAINTENANCE:	90,373	91,620	146,041	139,700	150,386

FUND	FUNCTION	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2013 BUDGET	FY 2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
PARKS AND RECREATION									
100	6220	45	511100	SALARIES & WAGES	146,210	140,773	166,243	147,036	160,718
100	6220	45	511101	SALARIES - HOLIDAY PAY	662	662	662	677	810
100	6220	45	511300	OVERTIME	3,000	1,586	-	4,000	3,000
100	6220	45	512100	GROUP INSURANCE	28,250	22,802	31,200	25,636	31,672
100	6220	45	512200	FICA	9,065	8,496	10,308	9,232	9,964
100	6220	45	512300	MEDICARE	2,120	1,987	2,410	2,158	2,330
100	6220	45	512400	RETIREMENT	22,667	19,393	23,489	22,048	23,087
100	6220	45	512600	UNEMPLOYMENT	-	-	-	-	-
100	6220	45	512700	WORKERS COMP INSURANCE	2,928	2,869	3,781	2,192	2,532
100	6220	45	521200	PROFESSIONAL SERVICES	3,000	30	3,000	390	1,000
100	6220	45	522200	EQUIPMENT REPAIRS & MAINT.	8,000	7,965	8,000	7,000	7,000
100	6220	45	522210	INFRASTRUCTURE REPAIRS & MAINT.	45,000	35,103	60,000	35,000	75,000
100	6220	45	522220	REPAIRS & MAINTENANCE-RESERVOIR LAUNCH SITE	-	165	5,190	4,500	9,660
100	6220	45	522320	RENTAL EQUIPMENT	10,000	8,705	10,000	10,000	10,000
100	6220	45	523100	INSURANCE OTHER THAN W.C.	5,472	7,652	8,708	11,000	9,405
100	6220	45	523200	COMMUNICATIONS	716	743	1,076	1,000	1,000
100	6220	45	523600	DUES & FEES	-	31	-	5,396	6,400
100	6220	45	523700	EDUCATION & TRAINING	500	324	2,500	750	750
100	6220	45	523850	CONTRACT LABOR	-	-	45,000	10,000	50,000
100	6220	45	531100	GENERAL SUPPLIES & MATERIALS	5,000	8,716	5,000	5,000	5,000
100	6220	45	531220	NATURAL GAS - SCOUT HUT	250	399	250	400	400
100	6220	45	531230	ELECTRICITY (ALL PARK AREAS)	32,300	24,543	44,300	27,000	35,000
100	6220	45	531270	GASOLINE & OIL	11,106	12,105	11,106	11,106	13,106
100	6220	45	531600	SUPPLIES & SMALL EQUIPMENT	5,500	4,014	5,500	5,500	7,000
100	6220	45	541200	CAPITAL OUTLAYS-SITE IMPROVEMENTS	5,000	4,166	-	-	-
100	6220	45	541201	CAPITAL OUTLAYS-SITE IMPROVEMENTS CANOE LAU	25,000	25,000	-	-	-
100	6220	45	541300	CAPITAL OUTLAYS-BUILDINGS	-	-	-	-	-
100	6220	45	542100	CAPITAL OUTLAYS-MACHINERY & EQUIPMENT	-	-	-	-	6,200
100	6220	45	542200	CAPITAL OUTLAY - VEHICLE	35,000	34,971	37,700	-	-
				TOTAL FOR PARKS AND RECREATION:	406,746	373,200	485,422	347,021	471,033
SUPPLEMENTS									
100	6500	10	572000	LIBRARY SUPPLEMENT	20,000	20,000	25,000	25,000	30,000

FUND	FUNCTION	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2013 BUDGET	FY 2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
BUILDING INSPECTION									
100	7220	30	511100	SALARIES & WAGES	137,114	137,840	146,843	146,844	249,843
100	7220	30	511101	SALARIES - HOLIDAY PAY	397	397	397	406	675
100	7220	30	511300	SALARIES - OVERTIME	-	30	-	-	21,840
100	7220	30	512100	GROUP INSURANCE	13,625	13,348	15,188	13,808	30,109
100	7220	30	512200	FICA	8,400	8,052	9,104	8,638	15,490
100	7220	30	512300	MEDICARE	1,995	1,883	2,129	2,020	3,623
100	7220	30	512400	RETIREMENT	21,429	20,605	20,637	20,605	36,605
100	7220	30	512600	UNEMPLOYMENT	-	-	-	-	-
100	7220	30	512700	WORKERS COMP INSURANCE	3,256	3,320	3,170	2,150	3,275
100	7220	30	521200	PROFESSIONAL SERVICES	500	30	500	-	500
100	7220	30	522200	REPAIRS & MAINTENANCE	1,500	674	1,500	1,576	4,000
100	7220	30	522320	RENTAL EQUIPMENT/VEHICLES	2,000	1,820	2,000	1,886	2,000
100	7220	30	523100	INSURANCE OTHER THAN W.C.	7,297	4,900	4,828	4,924	5,318
100	7220	30	523200	COMMUNICATIONS	14,600	14,283	14,600	14,706	16,000
100	7220	30	523400	PRINTING & BINDING	2,000	1,523	2,000	1,600	2,000
100	7220	30	523500	TRAVEL	700	595	500	500	1,500
100	7220	30	523600	DUES & FEES	400	280	400	400	800
100	7220	30	523700	EDUCATION & TRAINING	1,800	524	1,800	1,800	3,600
100	7220	30	531100	SUPPLIES & MATERIALS	700	325	700	700	1,000
100	7220	30	531270	GASOLINE & MOTOR OIL	6,000	4,874	6,000	4,200	8,400
100	7220	30	531300	FOOD	200	199	300	300	600
100	7220	30	531400	BOOKS & PERIODICALS	1,600	1,361	1,000	600	1,000
100	7220	30	531600	SMALL EQUIPMENT	-	-	-	160	3,540
100	7220	30	542200	CAPITAL OUTLAY - VEHICLE	-	-	-	-	20,000
				TOTAL FOR BUILDING INSPECTION:	225,513	216,863	233,595	227,663	431,718

FUND	FUNCTION	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2013 BUDGET	FY 2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
PLANNING AND ZONING									
100	7410	40	511100	SALARIES & WAGES	132,343	132,912	136,312	136,312	136,313
100	7410	40	511101	SALARIES - HOLIDAY PAY	265	265	265	271	270
100	7410	40	512100	GROUP INSURANCE	15,166	15,295	17,351	17,412	23,832
100	7410	40	512200	FICA	8,074	7,704	8,451	7,776	8,451
100	7410	40	512300	MEDICARE	1,818	1,801	1,977	1,818	1,977
100	7410	40	512400	RETIREMENT	20,683	19,814	19,106	19,814	19,310
100	7410	40	512600	UNEMPLOYMENT INSURANCE	-	-	-	-	-
100	7410	40	512700	WORKERS COMP INSURANCE	3,135	3,204	3,060	2,050	2,050
100	7410	40	521100	BOARD MEMBER FEES	6,300	1,525	6,330	4,200	8,400
100	7410	40	521200	PROFESSIONAL SERVICES	82,350	20,470	72,350	44,824	50,000
100	7410	40	522200	REPAIRS & MAINTENANCE	1,000	533	1,000	600	1,000
100	7410	40	523100	INSURANCE OTHER THAN W.C.	5,365	6,408	6,346	6,456	6,854
100	7410	40	523200	COMMUNICATIONS	300	217	300	250	250
100	7410	40	523300	ADVERTISING	7,900	3,229	6,000	7,186	8,000
100	7410	40	523400	PRINTING & BINDING	1,500	372	1,500	1,500	2,000
100	7410	40	523500	TRAVEL	500	679	500	500	750
100	7410	40	523600	DUES & FEES	700	285	700	700	700
100	7410	40	523700	EDUCATION & TRAINING	4,200	810	4,400	4,400	7,200
100	7410	40	531100	GENERAL SUPPLIES & MATERIALS	2,000	1,323	2,000	2,000	2,000
100	7410	40	531270	GASOLINE & MOTOR OIL	1,500	908	1,200	1,200	1,200
100	7410	40	531300	SUPPLIES - FOOD	200	178	-	-	200
100	7410	40	531400	BOOKS & PERIODICALS	200	86	200	200	200
100	7410	40	531600	SMALL EQUIPMENT	900	639	4,000	4,000	360
100	7410	40	541300	CAPITAL OUTLAY - BUILDING	-	-	6,000	6,000	-
100	7410	40	542400	CAPITAL OUTLAY - COMPUTERS	-	-	-	-	15,000
				TOTAL FOR PLANNING AND ZONING:	296,399	218,657	299,348	269,469	296,316

FUND	FUNCTION	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2013 BUDGET	FY 2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
ECONOMIC DEVELOPMENT ADMINISTRATION									
100	7510	35	511100	SALARIES & WAGES	33,333	19,224	56,650	53,560	53,560
100	7510	35	511101	SALARIES - HOLIDAY PAY	55	-	132	135	135
100	7510	35	512100	GROUP INSURANCE	2,083	1,451	5,640	5,128	6,335
100	7510	35	512200	FICA	2,067	1,181	3,512	3,314	3,321
100	7510	35	512300	MEDICARE	483	276	822	776	777
100	7510	35	512400	RETIREMENT	5,200	2,052	7,507	7,248	8,658
100	7510	35	512700	WORKERS COMP INSURANCE	833	632	1,202	798	798
100	7510	35	521200	PROFESSIONAL SERVICES	-	-	-	-	-
100	7510	35	523100	INSURANCE OTHER THAN W.C.	833	633	2,160	1,646	1,778
100	7510	35	523200	COMMUNICATIONS	542	429	1,300	612	625
100	7510	35	523300	ADVERTISING	2,917	316	5,500	-	4,030
100	7510	35	523400	PRINTING & BINDING	833	-	2,000	1,022	1,500
100	7510	35	523500	TRAVEL	625	214	1,500	802	1,200
100	7510	35	523600	DUES & FEES	729	-	1,750	1,160	1,300
100	7510	35	523700	EDUCATION & TRAINING	625	350	3,000	2,200	2,000
100	7510	35	531100	GENERAL SUPPLIES & MATERIALS	1,250	120	3,000	840	1,050
100	7510	35	531300	FOOD	1,667	83	4,000	200	1,050
100	7510	35	531400	BOOKS & PERIODICALS	125	-	300	230	250
100	7510	35	531600	SMALL EQUIPMENT	125	153	300	240	250
100	7510	35	572000	PAYMENTS TO OTHER AGENCIES	-	-	-	-	-
				TOTAL FOR ECONOMIC DEVELOPMENT ADMIN:	54,325	27,114	100,275	79,911	88,616
MAIN STREET DIRECTOR									
100	7520	35	511100	SALARIES & WAGES	12,500	5,247	46,350	39,140	43,054
100	7520	35	511101	SALARIES - HOLIDAY PAY	55	-	132	135	135
100	7520	35	512100	GROUP INSURANCE	2,083	-	5,640	5,128	6,335
100	7520	35	512200	FICA	775	325	2,874	2,416	2,670
100	7520	35	512300	MEDICARE	181	76	673	566	625
100	7520	35	512400	RETIREMENT	1,950	769	4,331	4,218	6,328
100	7520	35	512600	UNEMPLOYMENT INSURANCE	313	-	750	-	750
100	7520	35	512700	WORKERS COMP INSURANCE	405	367	694	460	558
100	7520	35	521200	PROFESSIONAL SERVICES	-	30	-	-	-
100	7520	35	523100	INSURANCE OTHER THAN W.C.	417	299	1,080	806	1,166
100	7520	35	523200	COMMUNICATIONS	-	152	-	608	610
100	7520	35	523300	ADVERTISING	2,500	1,970	3,600	4,586	6,000
100	7520	35	523400	PRINTING & BINDING	250	25	3,000	2,792	3,500
100	7520	35	523500	TRAVEL	17	-	1,000	864	1,200
100	7520	35	523600	DUES & FEES	208	100	500	1,071	1,200
100	7520	35	523700	EDUCATION & TRAINING	8	-	500	500	500
100	7520	35	523900	CONTRACT LABOR	2,883	2,875	5,000	5,000	10,000
100	7520	35	531100	GENERAL SUPPLIES & MATERIALS	550	522	3,000	3,000	4,000
100	7520	35	531300	FOOD	583	567	200	200	750
100	7520	35	531600	SMALL EQUIPMENT	-	53	-	-	-
				TOTAL FOR ECONOMIC DEVELOPMENT:	25,678	13,377	79,323	71,490	89,381

FUND	FUNCTION	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2013 BUDGET	FY 2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
DOWNTOWN DEVELOPMENT									
100	7550	35	511100	SALARIES & WAGES	14,333	13,858	-	-	-
100	7550	35	511101	SALARIES - HOLIDAY PAY	132	132	-	-	-
100	7550	35	512100	GROUP INSURANCE	1,606	1,785	-	-	-
100	7550	35	512200	FICA	886	857	-	-	-
100	7550	35	512300	MEDICARE	208	200	-	-	-
100	7550	35	512400	RETIREMENT	2,087	6,191	-	-	-
100	7550	35	512600	UNEMPLOYMENT INSURANCE	10,890	6,270	-	-	-
100	7550	35	512700	WORKERS COMP INSURANCE	-	408	-	-	-
100	7550	35	522320	RENTAL EQUIPMENT/VEHICLES	-	-	-	-	-
100	7550	35	523100	INSURANCE OTHER THAN W.C.	1,572	786	-	-	-
100	7550	35	523300	ADVERTISING	2,000	1,348	-	-	-
100	7550	35	523400	PRINTING & BINDING	-	330	-	-	-
100	7550	35	523500	TRAVEL	24	23	-	-	-
100	7550	35	523600	DUES & FEES	202	452	-	-	-
100	7550	35	523700	EDUCATION & TRAINING	-	-	-	-	-
100	7550	35	523900	CONTRACT LABOR	50	50	-	-	-
100	7550	35	531100	GENERAL SUPPLIES & MATERIALS	1,995	2,122	-	-	-
100	7550	35	531300	FOOD	42	41	-	-	-
				TOTAL FOR DOWNTOWN DEVELOPMENT:	36,027	34,853	-	-	-
DEBT RETIREMENT									
100	8000	10	581200	PRINCIPAL CAPITAL LEASE	17,159	17,159	9,252	9,252	-
100	8000	10	582200	INTEREST CAPITAL LEASE	2,172	2,173	467	467	-
				TOTAL FOR DEBT RETIREMENT:	19,331	19,332	9,719	9,719	-
INTERFUND/INTERDEPARTMENTAL CHARGES									
100	9000	55	551000	INDIRECT COST ALLOCATIONS	(536,459)	(536,459)	(384,710)	(384,710)	(413,270)
INTERFUND TRANSFERS									
100	1500	10	573000	PAYMENTS TO OTHERS	-		110,000	-	-
100	7340	45	541200	CDBG-BOLING PARK IMPROVEMENT	-		-		-
100	9000	10	611100	TRANSFERS TO CONFISCATED ASSETS FUND	-		-	-	-
100	9000	10	611310	TRANSFERS TO CANTON BUILDING AUTHORITY	300,000	654,401	300,000	300,000	300,000
100	9000	10	611355	TRANSFERS TO FIRE N. IMPACT FEE FUND	34,943	5,533	-	-	-
100	9000	10	611360	TRANSFERS TO URA	354,830	354,830	-	-	-
				TOTAL INTERFUND TRANSFERS:	689,773	1,014,764	410,000	300,000	300,000
CONTINGENCIES									
100	9000	57			-		-	-	-
100	9000	57	579000	CONTINGENCIES	70,672	605,732	271,450	1,063,201	300,000
100	9000	57	579001	CONTINGENCIES - MERIT PAY INCREASES	37,710	-	-	-	-
				TOTAL CONTINGENCIES:	108,382	605,732	271,450	1,063,201	300,000
TOTAL BUDGETED EXPENDITURES:					$ 10,700,344	$ 10,964,846	$ 11,440,700	$ 11,193,653	$ 12,744,125

CITY OF CANTON
CEMETERY FUND (201)
SUMMARY

The Cemetery Fund accounts for the revenues and expenditures for Southview Cemetery.

CITY OF CANTON
CEMETERY FUND
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

			FY2013		FY2014		
			FINAL		FINAL		FY2015
FUND	SOURCES	REVENUE DESCRIPTIONS	BUDGET	ACTUAL	BUDGET	PROJECTED	BUDGET
201	380000	MISCELLANEOUS REVENUE	$ -	$ -	$ -	$ -	$ -
201	392200	SALE OF CEMETERY LOTS	900	1,500	1,000	300	600
		TOTAL BUDGETED REVENUES:	900	1,500	1,000	300	600
TOTAL REVENUES:			**$ 900**	**$ 1,500**	$ 1,000	$ 300	$ 600

CITY OF CANTON
CEMETERY FUND
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

FUND	FUNCTION	DEPT.	OBJECTS	EXPENDITURE DESCRIPTIONS	FY 2013 BUDGET	FY 2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
201	4950	55	522200	REPAIRS & MAINTENANCE	$ -	$ -	$ 650	$ -	$ 600
TOTAL EXPENDITURES:					-	-	650	-	600
OTHER USES OF FUNDS									
201	4950	55	579000	CONTINGENCIES	900	1,500	350	300	-
TOTAL EXPENDITURES AND OTHER USES OF FUNDS:					$ 900	$ 1,500	$ 1,000	$ 300	$ 600

CITY OF CANTON
CONFISCATED ASSETS FUND (210)
SUMMARY

The Confiscated Assets Fund accounts for monies received from grants and monies seized by law enforcement as a result of criminal activity. It's use is restricted to "law enforcement purposes" and any/all expenditures are governed by federal and state law.

CITY OF CANTON
CONFISCATED ASSETS
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

FUND	SOURCES	REVENUE DESCRIPTIONS	FY2013 FINAL BUDGET	FY2013 ACTUAL	FY2014 FINAL BUDGET	FY2014 PROJECTED	FY2015 BUDGET
210	331110	DEPT OF JUSTICE VEST GRANT	$ -	$ -	$ -	$ -	$ -
210	331300	HIDTA DEA	-	-	100,000	-	50,000
210	351320	CASH CONFISCATIONS	1,000	-	1,000	5,000	1,000
210	351360	PROCEEDS FROM SALE OF CONS. PROPERTY	-	-	-	-	-
210	361000	INTEREST INCOME	20	6	10	-	-
210	134220	RESERVES	-	-	-	-	-
		TOTAL BUDGETED REVENUES:	1,020	6	101,010	5,000	51,000
OTHER SOURCES OF FUNDS							
210	391201	INTERFUND TRANSFERS	-	-	-	-	-
TOTAL REVENUES:			$ 1,020	$ 6	$ 101,010	$ 5,000	$ 51,000

CITY OF CANTON
CONFISCATED ASSETS
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

FUND	FUNCTION	DEPT.	OBJECTS	EXPENDITURE DESCRIPTIONS	FY2013 FINAL BUDGET	FY2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET	REQUESTS/EXPLANATION
ADMINISTRATION										
210	3210	20	531600	SMALL EQUIPMENT	$ -	$ -	$ 7,650	$ -	$ 7,650	Replacement Bulletproof Vests(9) @ $850e
CRIMINAL INVESTIGATION										
210	3221	20	531600	SMALL EQUIPMENT	-	-	4,000	-	4,000	Gun Locker/Evidence Room
POLICE PATROL										
210	3223	20	522200	REPAIRS & MAINTENANCE	-	-	-	-	-	
210	3223	20	531100	SUPPLIES	-	-	5,000	-	5,000	Flares,Traffic Cones(200),Stop Sticks(4)
210	3223	20	531600	SMALL EQUIPMENT	-	-	14,000	2,600	14,000	Flares,In-car Video(2),Traffic Cones
POLICE RECORDS										
210	3224	20	531100	SUPPLIES	-	-	-	-	-	
PD BUILDINGS										
210	3260	20	531100	SUPPLIES	-	-	3,200	-	3,200	Chairs & Tables for classroom/briefing
COMMUNITY RELATIONS										
210	3285	20	531600	SMALL EQUIPMENT	-	-	4,500	-	-	Portable Tents (15) @ $300 each
OTHER USES OF FUNDS										
210	9000	20	579000	CONTINGENCIES	1,020	6	62,660	2,400	17,150	
TOTAL BUDGETED EXPENDITURES:					$ 1,020	$ 6	$ 101,010	$ 5,000	$ 51,000	

CITY OF CANTON
HOTEL/MOTEL TAX FUND (275)
SUMMARY

The 8% Hotel Motel Tax Fund is used to account for the collection of the City's Hotel Motel taxes as well as the associated disbursements of these funds to various local authorities engaged in economic development and the promotion of tourism, conventions and trade shows.

With the historical increase in the hotel motel tax rate to 8%, expenditure requirements changed as well. Local legislation specified that the 3% increase above 5% must be used for promoting tourism and tourism product development.

For Fiscal Year 2015, consideration has been given to reimbursing the General Fund for expenditures to promote tourism and economic development.

CITY OF CANTON
HOTEL/MOTEL TAX FUND
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

FUND	SOURCES	REVENUE DESCRIPTIONS	FY2013 FINAL BUDGET	FY2013 ACTUAL	FY2014 FINAL BUDGET	FY2014 PROJECTED	FY2015 BUDGET
275	314100	HOTEL/MOTEL TAXES	$ 220,000	$ 320,262	$ 320,000	$ 360,000	$ 360,000
275	319400	PENALTIES & INTEREST	-	-	-	-	-
275	361000	INTEREST INCOME	500	181	200	244	200
275	134220	RESERVES	51,000	-	86,536	24,492	68,536
		TOTAL BUDGETED REVENUES:	271,500	320,443	406,736	384,736	428,736
TOTAL REVENUES:			$ 271,500	$ 320,443	$ 406,736	$ 384,736	$ 428,736

CITY OF CANTON
HOTEL/MOTEL TAX FUND
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

FUND	FUNCTION	DEPT.	OBJECTS	EXPENDITURE DESCRIPTIONS	FY2013 FINAL BUDGET	FY2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
275	6140	10	522310	RENTAL OF THEATER FROM DDA	$ 114,236	$ 114,236	$ 114,236	$ 114,236	$ 114,236
275	6140	10	531000	THEATRE CUSTODIAL AND MAINTENANCE SUPPL	7,000	4,552	10,000	8,000	-
275	6140	10	542100	CAPITAL OUTLAY-MACHINERY	51,000	44,455	-	-	-
275	6140	10	572005	INTERAGENCY ALLOCATION-CANTON DDA	-	-	47,000	47,000	51,000
275	6240	10	572000	INTERAGENCY ALLOCATION-TREE CITY	3,500	3,500	3,500	3,500	3,500
275	7540	10	572001	INTERAGENCY ALLOCATION-CANTON TOURISM	32,280	32,280	62,000	62,000	90,000
275	7540	10	572002	INTERAGENCY ALLOCATION-CC ARTS COUNCIL	10,000	10,000	10,000	10,000	15,000
275	7540	10	572003	INTERAGENCY ALLOCATION-CC CHAMBER OF CO	15,000	15,000	15,000	15,000	15,000
275	7540	10	572004	INTERAGENCY ALLOCATION-CC HISTORICAL	5,000	5,000	5,000	5,000	10,000
275	7540	10	572005	INTERAGENCY ALLOCATION-MAIN STREET	-	-	-	-	10,000
275	7540	35	523300	ADVERTISING	20,000	-	20,000	-	-
TOTAL EXPENDITURES:					258,016	229,023	286,736	264,736	308,736
OTHER USES OF FUNDS									
275	9000	10	611000	TRANSFER TO GENERAL FUND	13,484	14,225	120,000	120,000	120,000
275	9000	15	579000	CONTINGENCIES	-	77,195	-	-	-
					13,484	91,420	120,000	120,000	120,000
TOTAL EXPENDITURES AND OTHER USES OF FUNDS:					$ 271,500	$ 320,443	$ 406,736	$ 384,736	$ 428,736

CITY OF CANTON
RENTAL CAR TAX FUND (280)
SUMMARY

The Rental Car Tax Fund is used to account for the collection of the City's Rental Car taxes as well as the associated disbursements of these funds

For Fiscal Year 2015, consideration has been given to providing funding to the Cherokee County Office of Economic Development.

CITY OF CANTON
RENTAL CAR TAX FUND
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

			FY2013		FY2014		
			FINAL		FINAL		FY2015
FUND	SOURCES	REVENUE DESCRIPTIONS	BUDGET	ACTUAL	BUDGET	PROJECTED	BUDGET
280	314400	RENTAL CAR TAXES	$ -	$ -	$ -	$ -	$ 70,000
280	319400	PENALTIES & INTEREST	-	-	-	-	-
280	361000	INTEREST INCOME	-	-	-	-	-
280	134220	RESERVES	-	-	-	-	-
		TOTAL BUDGETED REVENUES:	-	-	-	-	70,000
TOTAL REVENUES:			$ -	$ -	$ -	$ -	$ 70,000

CITY OF CANTON
RENTAL CAR TAX FUND
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

FUND	FUNCTION	DEPT.	OBJECTS	EXPENDITURE DESCRIPTIONS	FY2013 FINAL BUDGET	FY2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
280	7510	35	521200	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ 50,000
280	7520	10	572000	PAYMENTS TO OTHER AGENCIES	-	-	-	-	20,000
TOTAL EXPENDITURES:					-	-	-	-	70,000
OTHER USES OF FUNDS									
275	9000	10	611000	TRANSFER TO GENERAL FUND	-	-	-	-	-
275	9000	15	579000	CONTINGENCIES	-	-	-	-	-
					-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES OF FUNDS:					$ -	$ -	$ -	$ -	$ 70,000

CITY OF CANTON
SPLOST VI FUND (321)
SUMMARY

The SPLOST VI Fund is a capital projects fund that accounts for the receipt and disbursement of special purpose local option sales tax (SPLOST). The referendum was voted on and passed in November 2010. SPLOST VI began on July 2012 sales within the County, subsequent the collections from the prior SPLOST (#V). Over the course of the six year tax, SPLOST VI is expected to raise approximately $17,304,000 for use on capital projects for the City. The City has projected uses as follows:

	Six Year Project Total	Expended as Sep 30, 2014	Remaining
Transportation Facilities and Improvements	$ 6,000,000	$ 216,748	$ 5,783,252
Park and Recreation Facilities	4,800,000	1,560,660	3,239,340
General Government Buildings	2,300,000	1,150,435	1,149,565
Fire Facilities and Equipment	504,000	114,408	389,592
Water, Wastewater Facilities, Equipment and Debt Service	3,700,000	1,927,397	1,772,603
Total Expected Revenues from SPLOST VI	$ 17,304,000	$ 4,969,648	$ 12,334,352

CITY OF CANTON
SPLOST VI FUND
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

			FY2013		FY2014		
			FINAL		FINAL		FY2015
FUND	SOURCES	REVENUE DESCRIPTIONS	BUDGET	ACTUAL	BUDGET	PROJECTED	BUDGET
321	337100	SPLOST VI REVENUE (INTERGOVERNMENTAL)	$ 2,200,000	$ 2,818,903	$ 2,700,000	$ 2,800,000	$ 2,800,000
321	361000	INTEREST INCOME	5,000	1,474	500	1,800	500
		TOTAL BUDGETED REVENUES:	2,205,000	2,820,377	2,700,500	2,801,800	2,800,500
OTHER SOURCES OF FUNDS							
321	134200	SPLOST VI RESERVE *	-	-	507,254	365,482	519,611
		TOTAL OTHER SOURCES OF FUNDS:	-	-	507,254	365,482	519,611
TOTAL REVENUES AND OTHER SOURCES OF FUNDS:			$ 2,205,000	$ 2,820,377	$ 3,207,754	$ 3,167,282	$ 3,320,111

* There will be approximately $800,000 in available Fund Balance to use during FY 2015

CITY OF CANTON
SPLOST VI FUND
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

FUND	FUNCTION	DEPT.	OBJECTS	EXPENDITURE DESCRIPTIONS	FY2013 FINAL BUDGET	FY2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
STREETS									
321	4221	55	541400	CAPITAL OUTLAY - INFRASTRUCTURE	$ 217,000	$ 20,986	$ 30,000	$ 30,000	$ 303,000
PARKS & RECREATION									
321	6220	45	541100	SITE	291,840	634,289	-	-	-
321	6220	45	541200	SITE IMPROVEMENTS	198,152	151,414	-	19,378	260,000
GENERAL GOVERNMENT BUILDINGS									
321	1565	10	541300	BUILDINGS	-	20,605	-	775,000	950,000
FIRE									
321	3520	25	542100	MACHINERY	30,500	11,400	-	-	-
321	3520	25	542500	EQUIPMENT	20,000	10,513	26,500	26,500	-
321	3530	25	542200	VEHICLES	26,700	19,106	47,500	46,888	75,000
321	3570	25	541300	BUILDINGS	20,000	-	-	-	-
OTHER USES OF FUNDS									
321	9000	10	579000	CONTINGENCIES	437,110	988,365	-	-	-
321	9000	10	611310	TRANSFERS TO CBA	615,199	615,199	1,400,425	1,400,425	726,784
321	9000	10	611360	TRANSFERS TO URA	-	-	354,830	354,830	354,830
321	9000	10	611350	TRANSFER TO ROAD & SIDEWALK FU	-	-	1,000,000	165,762	301,998
321	9000	10	611505	TRANSFER TO WATER FUND	348,499	348,500	348,499	348,499	348,499
TOTAL EXPENDITURES AND OTHER USES OF FUNDS:					$ 2,205,000	$ 2,820,377	$ 3,207,754	$ 3,167,282	$ 3,320,111

CITY OF CANTON
ROAD & SIDEWALK FUND (350)
SUMMARY

The Road and Sidewalk Fund primarily accounts for the receipt of capital grants used in the construction of road and sidewalk infrastructure within the City. The projects being budgeted for Fiscal Year 2015 are the Marietta Roadway, LMIG Projects and various sidewalk improvements.

CITY OF CANTON
ROAD & SIDEWALK FUND
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

FUND	SOURCES	REVENUE DESCRIPTIONS	FY2013 FINAL BUDGET	FY2013 ACTUAL	FY2014 FINAL BUDGET	FY2014 PROJECTED	FY2015 BUDGET
350	334001	GRANT FUNDING- CAPITAL PROJECTS-WALESKA RD.	$ -	$ 382,134	$ -	$ 69,850	$ -
350	334002	GRANT FUNDING- CAPITAL PROJECTS-MARIETTA RD.	1,660,000	-	1,276,950	387,200	1,031,631
350	334003	GRANT FUNDING- CAPITAL PROJECTS-MAIN ST. CONNECTOR	1,000,000	-	1,000,000	1,000,000	-
350	334004	GRANT FUNDING- CAPITAL PROJECTS-HICKORY FLAT	-	215,585	-	96,066	-
350	334310	CAPITAL DIRECT	-	136,839	136,838	187,174	190,000
350	337001	CDBG Grant thru County- JUNIPER ST.	205,000	-	181,000	-	-
350	361000	INTEREST INCOME	3,000	3,562	3,000	2,500	2,500
		TOTAL REVENUES:	2,868,000	738,120	2,597,788	1,742,790	1,224,131
OTHER SOURCES OF FUNDS							
350	134201	FUND BALANCE- RESERVE	566,000	317,393	201,261	146,691	124,700
350	391330	TRANSFERS FROM SPLOST	-		1,000,000	165,762	301,998
350	391355	TRANSFERS FROM IMPACT FEE FUND (Streetscapes)	-		114,000	-	114,000
		TOTAL OTHER SOURCES OF FUNDS:	566,000	317,393	1,315,261	312,453	540,698
TOTAL REVENUES AND OTHER SOURCES OF FUNDS:			$ 3,434,000	$ 1,055,513	$ 3,913,049	$ 2,055,243	$ 1,764,829

CITY OF CANTON
ROAD & SIDEWALK FUND
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

FUND	FUNCTION	DEPT.	OBJECTS	EXPENDITURE DESCRIPTIONS	FY 2013 FINAL BUDGET	FY 2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
350	4221	55	541400	INFRASTRUCTURE	$ -	$ 171,795	$ 500,000	$ 250,000	$ 450,000
350	4221	55	541402	MARIETTA RD ROADWAY- RIGHT OF	2,075,000	-	1,878,919	680,000	1,314,829
350	4221	55	541404	HICKORY FLAT ROAD	-	310,373	-	-	-
350	4221	55	541407	JUNIPER STREETIMPROVEMENTS	205,000	-	300,000	-	-
350	4224	55	541400	INFRASTRUCTURE	-	-	-	-	-
350	4224	55	541401	WALESKA STREET- RIGHT OF WAY	-	539,166	-	-	-
350	4224	55	541403	MAIN STREET CONNECTOR	1,154,000	34,179	1,234,130	1,125,243	-
TOTAL EXPENDITURES AND OTHER USES OF FUNDS:					$ 3,434,000	$ 1,055,513	$ 3,913,049	$ 2,055,243	$ 1,764,829

CITY OF CANTON
IMPACT FEE FUND (355)
SUMMARY

The Impact Fee Fund accounts for fees assessed upon development activity that are collected to pay for system improvements (recreation/parks, streets, and public safety).

CITY OF CANTON
IMPACT FEE FUND
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

FUND	SOURCES	REVENUE DESCRIPTIONS	FY2013 FINAL BUDGET	FY2013 ACTUAL	FY2014 FINAL BUDGET	FY2014 PROJECTED	FY2015 BUDGET
355	341320	PARKS & RECREATION IMPACT FEES	$ 60,408	$ 160,531	$ 100,000	$ 191,150	$ 230,000
355	341321	POLICE DEPARTMENT IMPACT FEES	6,840	11,758	9,000	12,575	15,000
355	341322	FIRE DEPARTMENT IMPACT FEES	31,464	62,543	42,500	65,325	78,500
355	341324	ROADS & BRIDGES IMPACT FEES	83,304	152,020	117,500	152,375	182,900
355	341325	ADMINISTRATIVE IMPACT FEES	6,072	11,725	7,500	12,900	15,500
355	361000	INTEREST INCOME	3,600	1,295	2,000	248	300
		TOTAL BUDGETED REVENUES:	191,688	399,872	278,500	434,573	522,200
OTHER SOURCES OF FUNDS							
355	134200	ROADS IMPACT FEES RESERVED	-	-	-		242,100
355	134200	RECREATION IMPACT FEES RESERVED	-	-	80,000	-	-
355	134200	ADMIN IMPACT FEES RESERVED CASH	24,000	-	42,953	-	56,486
355	391201	TRANSFERS FROM GENERAL FUND	34,943	5,533	-	-	-
		TOTAL OTHER SOURCES OF FUNDS:	58,943	5,533	122,953	-	298,586
TOTAL REVENUES AND OTHER SOURCES OF FUNDS:			$ 250,631	$ 405,405	$ 401,453	$ 434,573	$ 820,786

CITY OF CANTON
IMPACT FEE FUND
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

FUND	FUNCTION	DEPT.	OBJECTS	EXPENDITURE DESCRIPTIONS	FY 2013 FINAL BUDGET	FY 2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
355	1500	10	521200	ADMINISTRATIVE/COUNSULTING FEES	$ 23,686	$ 23,686	$ -	$ -	$ 27,236
355	3223	20	542500	CAPITAL OUTLAY - EQUIPMENT	-	17,030	-	-	-
355	4221	55	541400	CAPITAL OUTLAY - INFRASTRUCTURE	-	-	-	-	425,000
355	4221	55	541408	COMMERCE BLVD	-	15,159	-	-	-
355	8000	25	581200	PRINCIPAL CAPITAL LEASE	63,522	63,522	38,247	38,247	-
355	8000	25	582200	INTEREST CAPITAL LEASE	2,885	2,890	506	506	-
				TOTAL BUDGETED EXPENDITURES:	90,093	122,287	38,753	38,753	452,236
OTHER USES OF FUNDS									
355	9000	10	551000	ADMINISTRATIVE COST ALLOCATIONS	21,930	21,930	68,700	68,700	74,550
355	9000	10	579000	CONTINGENCIES	38,608	161,188	-	147,120	-
355	9000	10	611101	TRANSFERS TO GENERAL FUND (PARKS-LAL	100,000	100,000	180,000	180,000	180,000
355	9000	10	611320	TRANSFERS TO SPLOST VI	-	-	-	-	-
355	9000	10	611350	TRANSFERS TO R&S (STREETSCAPES)	-	-	114,000	-	114,000
				TOTAL OTHER USES OF FUNDS:	160,538	283,118	362,700	395,820	368,550
TOTAL EXPENDITURES AND OTHER USES OF FUNDS:					$ 250,631	$ 405,405	$ 401,453	$ 434,573	$ 820,786

CITY OF CANTON
WATER AND SEWER FUND (505)
SUMMARY

The Fiscal Year 2014 total revenues are projected to slightly exceed budget figures. Coupled with a conservative use of operating funds as well as limited expenses on capital improvements helped project a positive variance with the Fiscal Year 2014 Budget. For Fiscal Year 2015 a few capital improvements and upgrades are being budgeted to help mitigate some issues with aging infrastructure.

Due to the need for extensive upgrades and improvements to the City of Canton Wastewater Treatment Plant and to maintain the required debt service coverage ratio, a rate increase of 4.5% has been implemented with the current budget proposal.

CITY OF CANTON
WATER - SEWER – SANITATION DEPARTMENT

151 Elizabeth Street
Canton, Georgia 30114
Phone: (770) 704-1502 Fax: (770) 704-6914

WATER AND SEWER RATES

Effective October 1, 2014

		Current	New	% Increase
Water Rates - Residential				
0- 2,000 gallons (minimum)	Base Rate	$ 11.39	$ 11.90	4.50%
2,000 gallons to 10,000 gallons	Per Thousand Gallons	$ 5.59	$ 5.84	4.50%
10,000 gallons to 15,000 gallons	Per Thousand Gallons	$ 6.69	$ 6.99	4.50%
15,000 gallons and above	Per Thousand Gallons	$ 7.26	$ 7.59	4.50%
Water Rates - Irrigation				
0- 2,000 gallons (minimum)	Base Rate	$ 14.73	$ 15.39	4.50%
2,000 gallons and above	Per Thousand Gallons	$ 5.59	$ 5.84	4.50%
Water Rates - Commercial/Industrial				
0- 2,000 gallons (minimum)	Base Rate	$ 11.39	$ 11.90	4.50%
2,000 gallons and above	Per Thousand Gallons	$ 5.59	$ 5.84	4.50%
Sewer Rates				
0- 2,000 gallons (minimum)	Base Rate	$ 17.09	$ 17.86	4.50%
2,000 gallons and above	Per Thousand Gallons	$ 8.41	$ 8.79	4.50%
Wholesale Rates				
Water	Per Thousand Gallons	$ 2.25	$ 2.25	0%
Sewer	Per Thousand Gallons	$ 3.93	$ 3.93	0%

CITY OF CANTON
WATER AND SEWER FUND
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

			FY2013		FY2014		
			FINAL		FINAL		FY2015
FUND	SOURCES	REVENUE DESCRIPTIONS	BUDGET	ACTUAL	BUDGET	PROJECTED	BUDGET
505	344210	WATER CHARGES	$ 4,000,000	$ 3,581,165	$ 3,660,000	$ 3,644,368	$ 3,810,000
505	344215	WATER TAP FEES	85,000	150,250	120,000	147,352	150,000
505	344220	SEWER CHARGES	4,600,000	4,345,846	4,390,000	4,528,004	4,730,000
505	344225	SEWER TAP FEES	210,000	449,047	450,000	450,000	450,000
505	344235	TURN ON FEES	10,000	75,748	83,000	70,000	70,000
505	344240	TRANSFER OF SERVICE FEES	1,500	1,400	1,500	600	1,000
505	349300	BAD CHECK FEES	4,000	2,135	2,500	2,870	2,800
505	349400	LATE FEES	90,000	143,355	150,000	130,000	130,000
505	349901	CONNECTION FEES	25,000	32,432	30,000	32,000	32,000
505	361000	INTEREST INCOME	4,000	17,268	15,000	11,416	12,000
505	380000	MISCELLANEOUS REVENUE	15,000	34,988	10,000	12,000	15,000
505	391331	TRANSFERS FROM SPLOST VI	-	348,500	348,499	348,499	348,499
TOTAL BUDGETED REVENUES:			9,044,500	9,182,134	9,260,499	9,377,109	9,751,299
OTHER SOURCES OF FUNDS							
505	134201	RESERVE FUNDS	385,139	-	-	-	250,000
505	125302	GEFA NOTE PAYABLE	-	-	3,900,000	2,100,000	4,800,000
505	391310	TRANSFERS FROM CBA	787,700	63,490	417,700	-	537,300
		TOTAL OTHER SOURCES OF FUNDS:	1,172,839	63,490	4,317,700	2,100,000	5,587,300
TOTAL REVENUES AND OTHER SOURCES OF FUNDS:			$ 10,217,339	$ 9,245,624	$ 13,578,199	$ 11,477,109	$ 15,338,599

CITY OF CANTON
WATER AND SEWER FUND
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

FUND	FUNCTION	DEPT.	OBJECTS	EXPENSE DESCRIPTIONS	FY2013 FINAL BUDGET	FY2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
SANITARY SEWER INFRASTRUCTURE									
505	4331	75	521200	PROFESSIONAL SERVICES	$ 24,000		$ 100,000	$ -	$ 150,000
505	4331	75	521300	TECHNICAL SERVICES	-	3,015	-	-	-
505	4331	75	521300	SEWAGE PRETREATMENT PROGRAM	8,700	-	8,000	8,000	8,000
505	4331	75	522200	REPAIRS & MAINTENANCE	130,000	14,747	45,000	45,000	105,000
505	4331	75	522320	EQUIPMENT RENTAL	5,500	55	-	-	-
505	4331	75	531100	GENERAL SUPPLIES & MATERIALS	450	145	500	450	500
505	4331	75	541400	INFRASTRUCTURE PROJECTS	150,000	3,848	312,500	70,000	-
505	4331	75	542100	CAPITAL OUTLAY - MACHINERY	2,000	-	-	-	-
				TOTAL FOR SANITARY SEWER MAINTENANCE:	320,650	21,810	466,000	123,450	263,500
SEWER LIFT STATIONS									
505	4334	75	521200	PROFESSIONAL SERVICES	15,000	-	-	-	-
505	4334	75	521300	TECHNICAL SERVICES	1,000	273	5,500	4,000	5,500
505	4334	75	522200	REPAIRS & MAINTENANCE	80,000	49,397	75,000	55,000	45,000
505	4334	75	523100	INSURANCE OTHER THAN W.C.	7,298	7,415	10,857	8,654	11,726
505	4334	75	531100	GENERAL SUPPLIES & MATERIALS	2,260	2,161	1,000	500	500
505	4334	75	531210	SEWER LIFT - WATER SEWAGE SUPPLIES	552	4,950	-	-	-
505	4334	75	531230	ELECTRICITY	90,000	80,693	95,000	63,154	90,000
505	4334	75	531270	GASOLINE & OIL	-	18,845	7,000	750	1,000
505	4334	75	531600	SMALL EQUIPMENT	11,000	12	-	-	-
505	4334	75	541400	INFRASTRUCTURE PROJECTS	250,000	546	110,000	24,000	75,000
505	4334	75	542100	CAPITAL COSTS	50,000	-	-	-	-
				TOTAL FOR SEWER LIFT STATIONS:	507,110	164,292	304,357	156,058	228,726

CITY OF CANTON
WATER AND SEWER FUND
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

FUND	FUNCTION	DEPT.	OBJECTS	EXPENSE DESCRIPTIONS	FY2013 FINAL BUDGET	FY2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
SEWAGE TREATMENT PLANTS									
505	4335	75	521200	PROFESSIONAL SERVICES	255,000	-	150,000	200,000	275,000
505	4335	75	521300	TECHNICAL SERVICES	20,000	11,819	20,000	10,000	11,000
505	4335	75	522110	SLUDGE DISPOSAL	160,000	164,451	170,000	160,396	170,000
505	4335	75	522200	REPAIRS & MAINTENANCE	88,504	67,569	65,000	75,000	100,000
505	4335	75	523100	INSURANCE OTHER THAN W.C.	12,772	12,976	16,930	14,190	18,284
505	4335	75	523200	COMMUNICATIONS	15,000	3,059	12,000	3,160	4,000
505	4335	75	523600	DUES & FEES	3,000	3,605	7,500	5,000	3,000
505	4335	75	531100	GENERAL SUPPLIES & MATERIALS	15,000	10,077	10,000	10,000	11,000
505	4335	75	531210	CHEMICALS	91,000	94,760	105,000	138,000	145,000
505	4335	75	531230	ELECTRICITY	130,000	180,904	150,000	167,650	195,000
505	4335	75	531600	SMALL EQUIPMENT	500	700	-	-	-
505	4335	75	541200	CAPITAL OUTLAY-SITE IMPROVEMENTS	-	-	3,750,000	1,900,000	4,560,000
505	4335	75	541400	CAPITAL OUTLAY-INFRASTRUCTURE	-	-	50,000	30,000	-
505	4335	75	542100	CAPITAL OUTLAY - MACHINERY	-	-	-	-	115,000
				TOTAL FOR SEWAGE TREATMENT PLANTS:	790,776	549,920	4,506,430	2,713,396	5,607,284

CITY OF CANTON
WATER AND SEWER FUND
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

FUND	FUNCTION	DEPT.	OBJECTS	EXPENSE DESCRIPTIONS	FY2013 FINAL BUDGET	FY2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
WATER ADMINISTRATION									
505	4410	65	511100	SALARIES & WAGES	160,017	156,182	166,688	167,784	239,694
505	4410	65	511101	SALARIES - HOLIDAY PAY	529	530	530	677	810
505	4410	65	511300	OVERTIME WAGES	10	32	10	139	139
505	4410	65	512100	GROUP INSURANCE	21,202	18,991	22,150	15,332	32,546
505	4410	65	512200	FICA	9,922	9,597	10,335	10,398	14,861
505	4410	65	512300	MEDICARE	2,321	2,133	2,417	2,432	3,476
505	4410	65	512400	RETIREMENT	25,000	17,481	24,146	22,366	34,846
505	4410	65	512700	WORKERS COMP INSURANCE	1,356	2,102	3,742	2,440	2,440
505	4410	65	521200	PROFESSIONAL SERVICES	10,000	5,340	3,000	3,080	6,000
505	4410	65	522200	REPAIRS & MAINTENANCE	1,300	2,166	1,300	436	5,300
505	4410	65	522320	EQUIPMENT RENTAL	3,300	4,888	3,300	2,904	3,300
505	4410	65	523100	INSURANCE OTHER THAN W.C.	10,730	10,902	41,179	24,348	44,474
505	4410	65	523200	COMMUNICATIONS	69,000	53,302	69,000	50,000	60,000
505	4410	65	523300	ADVERTISING	1,000	705	1,000	-	1,000
505	4410	65	523400	PRINTING & BINDING	7,000	1,530	7,000	1,500	4,500
505	4410	65	523500	TRAVEL	100	-	500	500	1,000
505	4410	65	523600	DUES & FEES	30,000	42,859	50,000	55,786	55,000
505	4410	65	523700	EDUCATION & TRAINING	3,000	-	3,000	600	2,000
505	4410	65	523900	CONTRACTED SERVICES-UTILITY PARTNERS	1,500,000	1,496,469	1,537,500	1,537,500	1,575,938
505	4410	65	523910	CONTRACTED SERVICES-ARISTA	18,000	15,579	18,000	9,000	15,000
505	4410	65	531100	GENERAL SUPPLIES & MATERIALS	8,000	3,551	8,000	1,500	6,000
505	4410	65	531270	GASOLINE & OIL	5,500	5,945	5,500	7,056	6,000
505	4410	65	531600	SMALL EQUIPMENT	28,845	2,848	29,000	10,000	5,000
505	4410	65	531700	UNIFORMS	500	180	500	250	500
505	4410	65	542200	CAPITAL OUTLAY-VEHICLES	-	-	20,000	18,727	-
505	4410	65	542500	CAPITAL OUTLAY - OTHER EQUIPMENT	-	-	-		30,000
505	4410	65	574000	BAD DEBT	6,800	-	126,166	126,166	99,788
				TOTAL FOR WATER ADMINISTRATION:	1,923,432	1,853,312	2,153,963	2,070,921	2,249,611

CITY OF CANTON
WATER AND SEWER FUND
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

FUND	FUNCTION	DEPT.	OBJECTS	EXPENSE DESCRIPTIONS	FY2013 FINAL BUDGET	FY2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
WATER SUPPLY									
505	4420	65	511100	SALARIES & WAGES	36,521	21,075	30,520	12,888	33,610
505	4420	65	511101	SALARIES - HOLIDAY PAY	132	-	-	-	-
505	4420	65	512100	GROUP INSURANCE	6,325	5,021	5,673	4,106	9,855
505	4420	65	512200	FICA	1,775	1,308	1,705	796	2,084
505	4420	65	512300	MEDICARE	250	109	399	130	487
505	4420	65	512400	RETIREMENT	2,875	6,521	4,527	4,102	4,348
505	4420	65	512700	WORKERS COMP INSURANCE	450	1,492	1,162	212	846
505	4420	65	521200	PROFESSIONAL SERVICES	55,729	21,298	21,370	14,488	24,950
505	4420	65	521300	TECHNICAL SERVICES	16,500	11,177	14,344	3,092	19,727
505	4420	65	522200	REPAIRS & MAINTENANCE	32,482	9,410	28,420	11,696	15,893
505	4420	65	522310	OFFICE LEASE	6,250	-	-	-	-
505	4420	65	522320	EQUIPMENT RENTAL/COPIERS	625	-	125	-	125
505	4420	65	523100	INSURANCE OTHER THAN W.C.	14,500	14,732	21,841	10,634	11,485
505	4420	65	523200	COMMUNICATIONS	2,060	3,068	2,325	1,076	1,075
505	4420	65	523300	ADVERTISING	125	74	-	-	-
505	4420	65	523500	TRAVEL	375	-	250	-	375
505	4420	65	523600	DUES & FEES	485	110	423	-	3,488
505	4420	65	523700	EDUCATION & TRAINING	750	100	250	-	375
505	4420	65	531100	GENERAL SUPPLIES & MATERIALS	875	985	875	1,762	2,876
505	4420	65	531210	WATER/SEWERAGE	130,000	121,266	130,000	100,872	110,000
505	4420	65	531220	NATURAL GAS	1,250	202	375	178	900
505	4420	65	531230	ELECTRICITY	30,000	10,445	30,000	2,928	25,000
505	4420	65	531270	GASOLINE & OIL	1,850	1,483	1,850	554	788
505	4420	65	531300	FOOD SUPPLIES/ SPECIAL EVENTS	-	192	100	-	100
505	4420	65	531600	SMALL EQUIPMENT	687	241	1,088	842	-
				TOTAL FOR WATER SUPPLY:	342,871	230,309	297,622	170,356	268,387

CITY OF CANTON
WATER AND SEWER FUND
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

FUND	FUNCTION	DEPT.	OBJECTS	EXPENSE DESCRIPTIONS	FY2013 FINAL BUDGET	FY2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
WATER TREATMENT									
505	4430	70	521300	TECHNICAL SERVICES	30,000	16,280	25,000	25,000	28,000
505	4430	70	522110	SOLID WASTE COLLECTION	-	465	1,000	300	500
505	4430	70	522200	REPAIRS & MAINTENANCE	40,000	18,504	135,000	40,000	245,000
505	4430	70	522320	EQUIPMENT RENTAL/COPIERS	2,500	-	2,500	1,116	-
505	4430	70	523100	INSURANCE OTHER THAN W.C.	10,729	10,900	8,735	8,735	9,434
505	4430	70	523200	COMMUNICATIONS	-	11,601	6,000	12,000	12,000
505	4430	70	523600	DUES & FEES	-	5	-	-	-
505	4430	70	531100	GENERAL SUPPLIES & MATERIALS	5,000	2,067	4,000	4,000	4,500
505	4430	70	531210	CHEMICALS	112,000	103,114	105,000	118,000	130,000
505	4430	70	531220	NATURAL GAS	7,280	7,008	10,000	10,000	13,000
505	4430	70	531230	ELECTRICITY	200,000	143,493	165,000	176,158	180,000
505	4430	70	531600	SMALL EQUIPMENT	500	-	5,000	5,000	5,500
				TOTAL FOR WATER TREATMENT:	408,009	313,437	467,235	400,309	627,934
WATER DISTRIBUTION									
505	4440	70	521200	PROFESSIONAL SERVICES	9,000	3,470	10,000	20,000	10,000
505	4440	70	521300	TECHNICAL SERVICES	-	2,200	5,000	5,600	5,500
505	4440	70	522200	REPAIRS & MAINTENANCE	463,000	204,697	325,000	450,000	117,000
505	4440	70	522210	REPAIRS & MAINTENANCE (WATER TANKS)		-	221,000	90,000	176,850
505	4440	70	522220	REPAIRS & MAINTENANCE (WATER METERS)		-	-	-	150,000
505	4440	70	522320	RENTAL EQUIPMENT	25,000	1,918	1,000	203	750
505	4440	70	531100	GENERAL SUPPLIES & MATERIALS	12,000	4,743	5,000	5,000	5,500
505	4440	70	531230	ELECTRICITY	187,000	140,785	140,000	170,000	180,000
505	4440	70	531270	GASOLINE & OIL	100	10	750	-	-
505	4440	70	531600	SMALL EQUIPMENT	4,600	-	-	-	-
505	4440	70	541400	CAPITAL OUTLAY - INFRASTRUCTURE	230,000	1,378	200,000	200,000	120,000
				TOTAL FOR WATER DISTRIBUTION:	930,700	359,201	907,750	940,803	765,600

CITY OF CANTON
WATER AND SEWER FUND
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

FUND	FUNCTION	DEPT.	OBJECTS	EXPENSE DESCRIPTIONS	FY2013 FINAL BUDGET	FY2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
DEBT RETIREMENT									
505	8000	65	582100	BOND INTEREST	257,237	259,347	194,886	194,886	128,442
505	8000	65	582300	GEFA INTEREST	-	165,996	188,304	169,313	235,010
				TOTAL FOR DEBT RETIREMENT:	257,237	425,343	383,190	364,199	363,452
INTERFUND TRANSFERS									
505	9000	10	611310	TRANSFERS TO CBA	2,395,422	1,999,251	1,995,921	1,995,921	2,611,670
				TOTAL INTERFUND TRANSFERS:	2,395,422	1,999,251	1,995,921	1,995,921	2,611,670
TOTAL EXPENSES:					7,876,207	5,916,875	11,482,469	8,935,413	12,986,164
OTHER USES OF FUNDS									
505	9000	10	551000	INDIRECT COST ALLOCATIONS	340,722	340,722	155,150	155,150	65,800
505	9000	10	116200	RESTRICTED ASSET - HLC	787,700	2,258	417,700		537,300
505	9000	10	122860	BOND PRINCIPAL	1,212,710	1,212,710	1,275,660	1,275,660	1,342,584
505	9000	10	125301	GEFA PRINCIPAL	-	-	247,220	242,321	256,751
505	9000	10	579000	CONTINGENCIES	-	1,773,059	-	868,565	150,000
				TOTAL OTHER USES OF FUNDS:	2,341,132	3,328,749	2,095,730	2,541,696	2,352,435
TOTAL BUDGETED EXPENSES AND OTHER USES OF FUNDS:					$ 10,217,339	$ 9,245,624	$ 13,578,199	$ 11,477,109	$ 15,338,599

CITY OF CANTON
STORMWATER FUND (520)
SUMMARY

The Stormwater Fund is used to account for the funds received and used for the stormwater program. The City of Canton implemented this program to help fund the installation, repair and maintenance of stormwater structures that help mitigate flooding from stormwater runoff.

CITY OF CANTON
STORMWATER FUND
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

			FY2013		FY2014		
			FINAL		FINAL		FY2015
FUND	SOURCES	REVENUE DESCRIPTIONS	BUDGET	ACTUAL	BUDGET	PROJECTED	BUDGET
520	344260	STORMWATER UTILITY FEES	$ 1,120,000	$ 1,008,795	$ 1,050,000	$ 866,250	$ 675,000
520	349400	PENALTIES & INTEREST	8,000	12,130	10,000	12,000	12,000
520	361000	INTEREST INCOME	400	-	400	-	100
520	389000	MISCELLANEOUS	-	-	-	567	-
520	134220	RESERVE FUNDS	-	-	64,244	-	332,000
520	391505	TRANSFERS FROM WATER FUND	-	380	-	161	-
TOTAL REVENUES:			$ 1,128,400	$ 1,021,305	$ 1,124,644	$ 878,978	$ 1,019,100

CITY OF CANTON
STORMWATER FUND
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

FUND	FUNCTION	DEPT.	OBJECTS	EXPENSE DESCRIPTIONS	FY2013 FINAL BUDGET	FY2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
STORMWATER									
520	4320	55	511100	SALARIES & WAGES	$ 153,677	$ 155,336	$ 157,876	$ 116,683	103,756
520	4320	55	511101	SALARIES - HOLIDAY PAY	680	729	660	474	405
520	4320	55	511300	OVERTIME	1,200	419	1,200	2,642	1,200
520	4320	55	512100	GROUP INSURANCE	18,025	15,918	16,669	15,426	22,718
520	4320	55	512200	FICA	9,080	9,318	9,865	8,028	6,507
520	4320	55	512300	MEDICARE	2,124	2,099	2,307	1,878	1,522
520	4320	55	512400	RETIREMENT	19,605	18,835	18,692	17,440	14,701
520	4320	55	512700	WORKERS COMP INSURANCE	3,500	3,705	3,544	2,352	2,363
520	4320	55	521200	PROFESSIONAL SERVICES	98,175	9,388	58,000	40,000	220,000
520	4320	55	522110	COLLECTION - DISPOSAL SERVICES	9,000	4,833	8,000	7,318	8,000
520	4320	55	522200	REPAIRS & MAINTENANCE	23,000	22,943	25,600	14,108	25,600
520	4320	55	522210	REPAIRS & MAINTENANCE/INFRASTRUC	210,000	89,517	361,000	261,000	135,000
520	4320	55	522220	REPAIRS & MAINTENANCE/STREET SWEEPER		-	-	15,000	15,000
520	4320	55	522320	EQUIPMENT RENTAL	1,000	495	1,000	1,000	1,000
520	4320	55	523100	INSURANCE OTHER THAN W.C.	8,617	8,565	12,169	9,918	11,433
520	4320	55	523200	COMMUNICATIONS	1,800	930	1,800	1,800	3,800
520	4320	55	523300	ADVERTISING	250	-	250	250	250
520	4320	55	523400	PRINTING & BINDING	-	-	-	-	300
520	4320	55	523500	TRAVEL	-	-	-	-	400
520	4320	55	523600	DUES & FEES	150	-	150	300	300
520	4320	55	523700	EDUCATION & TRAINING	500	170	500	500	1,500
520	4320	55	531100	SUPPLIES	1,500	1,052	1,500	1,500	1,500
520	4320	55	531270	GASOLINE & MOTOR OIL	9,000	24,903	9,000	25,000	28,000
520	4320	55	531600	SMALL EQUIPMENT	10,600	53	8,570	8,570	8,570
520	4320	55	531700	PUBLIC OUTREACH	1,000	771	1,000	500	500
520	4320	55	541400	INFRASTRUCTURE	30,000	-	30,000	-	-
520	4320	55	542200	CAPITAL OUTLAYS - VEHICLE	-	-	270,000	-	270,000
520	4320	55	572000	PAYMENTS TO OTHERS	-	380	-	161	-
520	4320	55	582200	INTEREST CAPITAL LEASE	1,369	1,371	240	240	-
				TOTAL EXPENDITURES:	613,852	371,730	999,593	552,088	884,325

FUND	FUNCTION	DEPT.	OBJECTS	EXPENSE DESCRIPTIONS	FY2013 FINAL BUDGET	FY2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
OTHER USES OF FUNDS									
520	9000	55	571000	INTERGOVERNMENTAL	300,000	300,000	-		-
520	9000	57	123100	PRINCIPAL CAPITAL LEASE	30,146		18,151		-
520	9000	57	551000	INDIRECT COST ALLOCATIONS	173,807	173,807	106,900	106,900	134,775
520	9000	57	579000	CONTINGENCIES	10,595		-	219,990	-
				TOTAL FOR OTHER USES OF FUNDS:	514,548	473,807	125,051	326,890	134,775
TOTAL EXPENSES AND OTHER USES OF FUNDS:					$ 1,128,400	$ 845,537	$ 1,124,644	$ 878,978	$ 1,019,100

CITY OF CANTON
SANITATION FUND (540)
SUMMARY

The Sanitation Fund accounts for the collection of fees for garbage collection and related expenses.

CITY OF CANTON
SANITATION FUND
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

FUND	SOURCES	REVENUE DESCRIPTIONS	FY2013 FINAL BUDGET	FY2013 ACTUAL	FY2014 FINAL BUDGET	FY2014 PROJECTED	FY2015 BUDGET
540	344110	SANITATION COLLECTION FEES	$ 1,130,000	$ 1,128,068	$ 1,125,000	$ 1,125,000	$ 1,125,000
540	344190	ROLLOFF SITE COLLECTION FEES	45,000	36,850	35,000	30,000	30,000
540	344235	START OF SERVICE FEES	1,000	3,075	3,000	-	-
540	344240	TRANSFER OF SERVICE FEES	100	200	200	200	200
540	349400	PENALTIES & INTEREST	7,000	25,071	20,000	20,000	20,000
540	349901	CONNECTION FEES	5,000	8,900	7,000	7,000	7,000
TOTAL REVENUES:			1,188,100	1,202,164	1,190,200	1,182,200	1,182,200
OTHER SOURCES OF FUNDS							
540	134220	RESERVE FUNDS	120,000	-	-	-	-
TOTAL REVENUES AND OTHER SOURCES OF FUNDS:			$ 1,308,100	$ 1,202,164	$ 1,190,200	$ 1,182,200	$ 1,182,200

CITY OF CANTON
SANITATION FUND
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

FUND	FUNCTION	DEPT.	OBJECTS	EXPENSE DESCRIPTIONS	FY2013 FINAL BUDGET	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
SOLID WASTE COLLECTION								
540	4520	50	511100	SALARIES & WAGES	$ 55,328	$ 57,605	$ 52,878	$ 27,808
540	4520	50	511101	SALARIES - HOLIDAY PAY	265	265	271	135
540	4520	50	511300	OVERTIME WAGES	44	-	16	-
540	4520	50	512100	GROUP INSURANCE	7,800	8,797	8,112	10,020
540	4520	50	512200	FICA	3,430	3,571	3,142	1,724
540	4520	50	512300	MEDICARE	805	835	734	403
540	4520	50	512400	RETIREMENT	8,647	8,344	7,786	3,978
540	4520	50	512700	WORKERS COMP INSURANCE	1,317	1,293	858	858
540	4520	50	521200	PROFESSIONAL SERVICES	3,000	3,000	3,600	3,600
540	4520	50	522110	SOLID WASTE COLLECTION	850,000	841,500	870,000	870,000
540	4520	50	522111	ROLL-OFF DISPOSAL SERVICES	36,022	36,375	36,000	36,000
540	4520	50	522320	EQUIPMENT RENTAL	200	200	-	-
540	4520	50	523100	INSURANCE OTHER THAN W.C.	5,359	19,273	11,564	18,000
				TOTAL FOR SOLID WASTE COLLECTION:	972,217	981,058	994,961	972,526
OTHER USES OF FUNDS								
540	4560	50	523900	LANDFILL CLOSURE	199,500	65,000		10,200
540	4560	50	611100	TRANSFER TO GENERAL FUND	136,383	-		-
540	9000	50	551000	INDIRECT COST ALLOCATIONS	-	53,960	53,960	138,145
540	9000	50	579000	CONTINGENCIES	-	90,182	133,279	61,329
				TOTAL FOR POST CLOSURE:	335,883	209,142	187,239	209,674
TOTAL EXPENSES AND OTHER USES OF FUNDS:					$ 1,308,100	$ 1,190,200	$ 1,182,200	$ 1,182,200

CITY OF CANTON
MUNICIPAL COURT FUND (745)
SUMMARY

Municipal Court fund is used to record the fines and fees collected thru the court, distribute what needs to go to other government entities , then allocate the remainder for use by the General Fund.

CITY OF CANTON
MUNICIPAL COURT FUND
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

FUND	SOURCES	REVENUE DESCRIPTIONS	FY2013 FINAL BUDGET	FY2013 ACTUAL	FY2014 FINAL BUDGET	FY2014 PROJECTED	FY2015 BUDGET
745	342110	PUBLIC SAFETY- ID CARDS	$ 17,000	$ 20,060	$ 18,000	$ 15,780	$ 16,000
745	342120	ACCIDENT REPORTS	2,000	4,203	2,000	5,000	5,000
745	342130	FALSE ALARM FEES	5,000	4,750	5,000	11,000	8,000
745	342900	INCIDENT REPORTS	2,500	1,397	2,000	1,500	1,500
745	346400	BACKGROUND CHECKS	1,900	3,130	2,000	3,000	3,000
745	346900	OTHER FEES	2,000	1,071	1,500	1,500	1,500
745	349300	RETURNED CHECK FEES	100	35	-	35	-
745	351100	MUNICIPAL COURT FINES	850,000	677,720	750,000	900,000	900,000
745	351200	FORFEITURES- BOND	120,000	115,878	100,000	110,000	110,000
745	351930	PARKING VIOLATIONS	10,000	4,772	8,000	2,000	3,000
745	361000	INTEREST INCOME	700	652	700	500	500
745	380000	MISCELLANEOUS REVENUES	32,000	26,093	27,000	30,000	30,000
		TOTAL REVENUES:	1,043,200	859,761	916,200	1,080,315	1,078,500
OTHER SOURCES OF FUNDS							
745	391100	TRANSFERS FROM GENERAL FUND	-	-	-	-	-
		TOTAL OTHER SOURCES OF FUNDS:	-				
TOTAL REVENUES AND OTHER SOURCES OF FUNDS:			$ 1,043,200	$ 859,761	$ 916,200	$ 1,080,315	$ 1,078,500

CITY OF CANTON
MUNICIPAL COURT FUND
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

FUND	FUNCTION	DEPT.	OBJECTS	EXPENDITURE DESCRIPTIONS	FY2013 FINAL BUDGET	FY2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
745	2650	15	512450	PEACE OFFICERS ANNUITY & BENEFITS	$ 32,000	$ 28,952	$ 32,250	$ 32,250	$ 38,700
745	2650	15	523600	DUES & FEES	1,200	402	700	700	500
745	2650	15	523900	INTERGOVERNMENTAL- CHEROKEE CO JAIL	50,000	47,660	56,250	52,000	67,500
745	2650	15	571000	INTERGOVERNMENTAL	160,000	146,829	165,000	165,000	181,800
745	2650	15	573000	PAYMENTS TO GENERAL FUND	800,000	635,918	662,000	740,000	777,000
745	9000	15	579000	CONTINGENCY	-	-	-	90,365	13,000
TOTAL EXPENDITURES:					$ 1,043,200	$ 859,761	$ 916,200	$ 1,080,315	$ 1,078,500

CITY OF CANTON
CANTON BUILDING AUTHORITY (310)
SUMMARY

The Canton Building Authority (CBA) is a component unit of the City of Canton. The purpose of the Authority is to finance the construction of new facilities for the City of Canton. The CBA has issued bonds to finance this construction and subsequently accounts for the debt service of these bonds. Funds to accommodate this debt service are provided by the General Fund, SPLOST Fund(s) and the Water and Sewer Fund.

CITY OF CANTON
CANTON BUILDING AUTHORITY
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

FUND	SOURCES	REVENUE DESCRIPTIONS	FY2013 FINAL BUDGET	FY2013 ACTUAL	FY2014 FINAL BUDGET	FY2014 PROJECTED	FY2015 BUDGET
310	361000	INTEREST REVENUE	$ -	$ 191	$ -	$ 194	$ -
310	391100	TRANSFERS FROM GENERAL FUND	300,000	654,401	300,000	300,000	300,000
310	391330	TRANSFERS FROM SPLOST V FUND	680,891	721,531	13,736	-	-
310	391331	TRANSFERS FROM SPLOST VI FUND	615,199	615,199	1,400,425	1,400,425	726,784
310	391505	TRANSFERS FROM WATER FUND	2,395,422	1,999,251	1,995,921	1,995,921	2,611,670
		TOTAL REVENUES:	3,991,512	3,990,573	3,710,082	3,696,540	3,638,454
OTHER SOURCES OF FUNDS							
310	134201	FUND BALANCE- DRAW ON 2009 BOND	787,700	63,490	417,700	-	537,300
310	134220	RESERVE FUNDS	-	659	2,690,000	2,665,067	-
		TOTAL OTHER SOURCES OF FUNDS:	787,700	64,149	3,107,700	2,665,067	537,300
TOTAL REVENUES AND OTHER SOURCES OF FUNDS:			$ 4,779,212	$ 4,054,722	$ 6,817,782	$ 6,361,607	$ 4,175,754

CITY OF CANTON
CANTON BUILDING AUTHORITY
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

FUND	FUNCTION	DEPT.	OBJECTS	EXPENDITURE DESCRIPTIONS	FY2013 FINAL BUDGET	FY2013 ACTUAL	FY 2014 FINAL BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
EXPENDITURES									
310	8000	10	581200	PRINCIPAL PAYMENTS ON BONDS 2003	$ 346,323	$ 345,228	$ 59,380	$ 59,397	$ -
310	8000	10	581201	PRINCIPAL PAYMENTS ON BONDS 2004	541,364	541,364	566,120	541,364	592,010
310	8000	10	581202	PRINCIPAL PAYMENTS ON BONDS 2005	620,000	620,000	640,000	640,000	665,000
310	8000	10	581203	PRINCIPAL PAYMENTS ON BONDS 2007	301,467	301,446	316,450	316,450	332,176
310	8000	10	581204	PRINCIPAL PAYMENTS ON BONDS 2009	310,000	310,000	3,015,000	3,015,000	340,000
310	8000	10	581300	PRINCIPAL PAYMENTS ON CONTRACTS	300,000	300,000	300,000	300,000	300,000
310	8000	10	582100	INTEREST PAYMENTS ON BONDS 2003	8,078	9,173	276	276	-
310	8000	10	582101	INTEREST PAYMENTS ON BONDS 2004	183,047	180,168	159,450	159,450	134,774
310	8000	10	582102	INTEREST PAYMENTS ON BONDS 2005	667,501	667,501	646,421	646,421	623,221
310	8000	10	582103	INTEREST PAYMENTS ON BONDS 2007	313,732	313,752	298,749	298,749	283,023
310	8000	10	582104	INTEREST PAYMENTS ON BONDS 2009	400,000	400,000	384,500	384,500	368,250
310	8000	10	583000	FISCAL AGENT'S FEES		2,600	13,736		-
				TOTAL EXPENDITURES:	3,991,512	3,991,232	6,400,082	6,361,607	3,638,454
OTHERS USES OF FUNDS									
310	9000	10	611505	TRANSFERS TO WATER FUND	787,700	63,490	417,700	-	537,300
				TOTAL OTHER USES OF FUNDS:	787,700	63,490	417,700	-	537,300
TOTAL EXPENDITURES:					$ 4,779,212	$ 4,054,722	$ 6,817,782	$ 6,361,607	$ 4,175,754

CITY OF CANTON
URBAN REDEVELOPMENT AGENCY
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

	FY 2013 BUDGET	FY2014 BUDGET	FY2014 PROJECTED	FY2015 BUDGET
TRANSFERS FROM SPLOST VI	$ -	$ 354,830	$ 354,830	$ 354,830
TRANSFERS FROM GENERAL FUND	354,830	-	-	-
TOTAL REVENUES:	354,830	354,830	354,830	354,830
URA 2006 PRINCIPAL	322,879	329,605	329,605	342,863
URA 2006 INTEREST	31,951	25,225	25,225	11,967
TOTAL EXPENDITURES:	354,830	354,830	354,830	354,830
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES:	$ -	$ -	$ -	$ -