



CITY OF AUBURN APPROVED FY 2016 BUDGET

Budget Approved by Mayor and Council @ 7:00 p.m. in the City Council Chambers located at
1361 4th Avenue, Auburn, GA 30011 on September 3, 2015

September 3, 2015

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TAB A

**Fiscal Year 2016
Budget Planning Calendar:**

The State of Georgia requires each municipal governing body to establish a balanced General Fund Budget under Title 36, Chapter 81, and Article 1 of the Official Code of Georgia Annotated. The City of Auburn's Fiscal Year operates from October to September of each year.

(City Council Meetings in Bold)

- | | |
|------------------------------|---|
| Wednesday 6/10 | Budget forms, revenue, expenditures, work load measurements and evaluations forms issued to all Departments and Library |
| Friday 7/10 | Budget forms, revenue, expenditures, work load measurements and evaluations forms from all Departments and Library issued to City Administrator |
| Friday 7/17 | FY 2016 Proposed Budget Packet issued to Mayor and Council from all Departments and City Administrator |
| Thursday 7/23
6PM | Mayor and Council Called Meeting for Pre- Budget Work Shop: Council Chambers
Revenue Projects: General Fund, Water, and Stormwater
Expenditures: Gov't Building, Public Works, Roads, Street Lights, Special Events, Parks and Leisure, Library, Water, and Stormwater |
| Thursday 7/30
6PM | Mayor and Council Called Meeting for Pre- Budget Work Shop: Council Chambers
Expenditures: Legislative Council, Executive Mayor, Elections, Administration/Financial, Professional- Law, Data Processing, Courts, Police, Code Enforcement, Planning and Zoning, and Downtown Development |
| Thursday 8/20
7PM | Mayor and Council to review budget, goals, and work load measurements by City Administrator: Council Chambers |
| Thursday 8/27
7PM | Mayor and City Council Public Hearing to receive comments and suggestions – Presentation by City Administrator: Council Chambers |
| Thursday 9/3
7PM | Ordinance presented to Mayor and Council Business Meeting to approve the FY 2015 Budget: Council Chambers |

TAB B

**Approved FY 2016 BUDGET ANALYSIS
FOR
CITY OF AUBURN**

1. General Fund:

FY 2016 \$2,970,725.45 FY2015 \$2,844,679.91 FY 2014 \$2,894,892.55

FY 2016 Budget increase \$126,045.54 or 4%

Since FY 2008 \$3,812,168.00 a reduction for FY 2016 of (\$841,442.55)

2. Enterprise Funds:

Water Revenue \$1,537,775.00 and Expenditures \$1,537,310.41

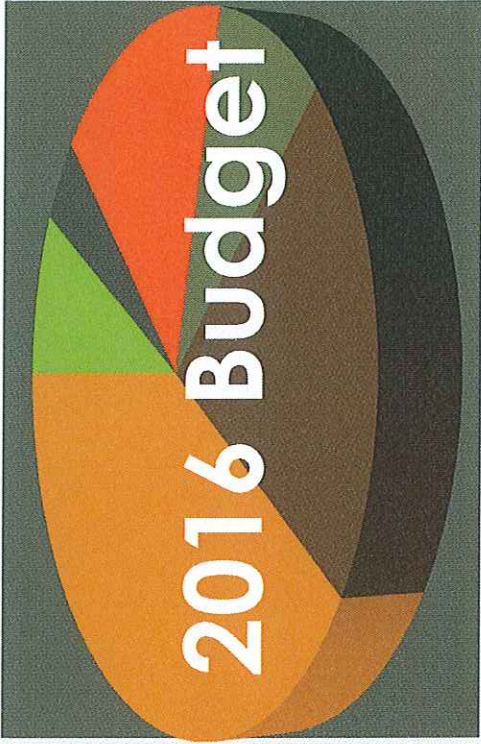
Stormwater Revenue \$102,459.34 and Expenditures \$102,459.34

3. Total Revenue and Expenditures

FY 2016 \$4,610,959.79 and \$4,610,495.20

FY 2015 \$4,682,579.91 and \$4,444,760.17

4. Two Step Increase for staff October and April- Approximately 2.5% in October must be employed 3 months prior to October 1 and Approximately 2.5% in April must be employed 3 months prior to April 1, 2016
5. Merit Raises approved by Department Heads effective October 1 – one step increase
6. Performance Based Budget with objectives, work load measurements and time lines for goals and objectives
7. Health and Dental Insurance Employee increases will be passed on to staff
8. No increase in Ad Valorem Millage in Barrow County 4.931-note no increase since 1997. No increase in Ad Valorem Millage in Gwinnett County 4.951 Millage
9. Code Enforcement and New Part Time Janitor Position 29 Hours per week included in Budget
10. General Fund largest expenditures- Police \$1,509,505.90(14.34 Millage), Financial \$312,620.67 (2.97 Millage), Public Works \$208,235.14 (1.98 Millage), Planning and Zoning \$ 146,105.39 (1.39 Millage), and Library \$127,900.00 (1.22 Millage). Millage based on \$105,270.00 Per Millage
11. General Fund largest revenue sources- LOST \$1,028,775.40- Property Tax \$500,000.00 – Insurance Premium Tax \$380,000.00- Franchise Fees- \$360,000.00 and Title Ad Valorem Tax- \$196,000.00



AUBURN
GEORGIA - EST. 1892

FY 2016

Laws, Regulations and Principles Governing the Budget Process

The following list details some of the legal and procedural requirements related to the budget process

- A. O.C.G.A §§ 36-81-5 and 36-81-6: Requirements for advertising and conducting public hearings for local government budget adoption.
- B. GAAP (Generally accepted accounting principles; failure to report using GAAP will result in a qualified or adverse audit opinion and risk of losing QLG.) Uniform Chart Accounts shall be used.
- C. O.C.G.A. § 48-5-32: Requirements for setting millage rates, and the “Property Taxpayer’s Bill of Rights Law,” Revenue Rule 560-11-2-.58 .



FY 2016

PHASES OF THE BUDGET CYCLE

Reviewed by the Mayor and Council July 23, and July 30, 2015

The “first draft” of the budget is reviewed by the Mayor and Council in Pre-Planning Budget Meetings. Department Heads and Coordinators presented their proposed budget at this stage to explain any major increases or decreases in budget requests.

Reviewed by the Mayor and Council at Work Shop Meeting on August 20, 2015

The City Administrator presented the Balanced Budget to the Mayor and Council at a Work Shop Meeting and provided brief overviews of recommendations for each department and explanations of adjustments from previous Pre-Planning Meetings

Public Review and Hearing August 27, 2015 at 7PM

Prior to adoption of the budget, Georgia law requires that the city must hold at least one public hearing to allow citizens to review the budget.

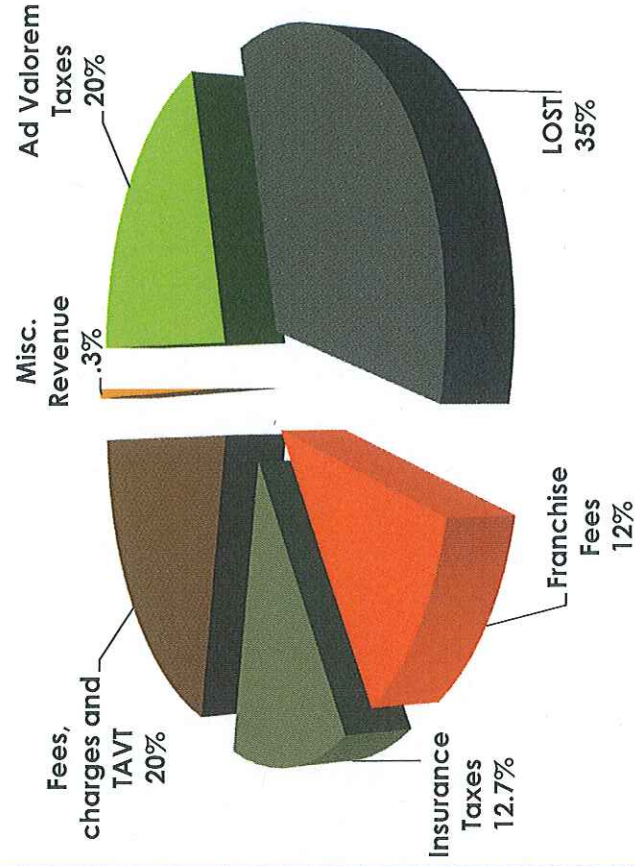
Adoption of the Budget September 3, 2015 at 7PM

The governing authority shall adopt a budget by ordinance.



FY 2016

General Fund Budget FY 2016 Where the Money Comes From



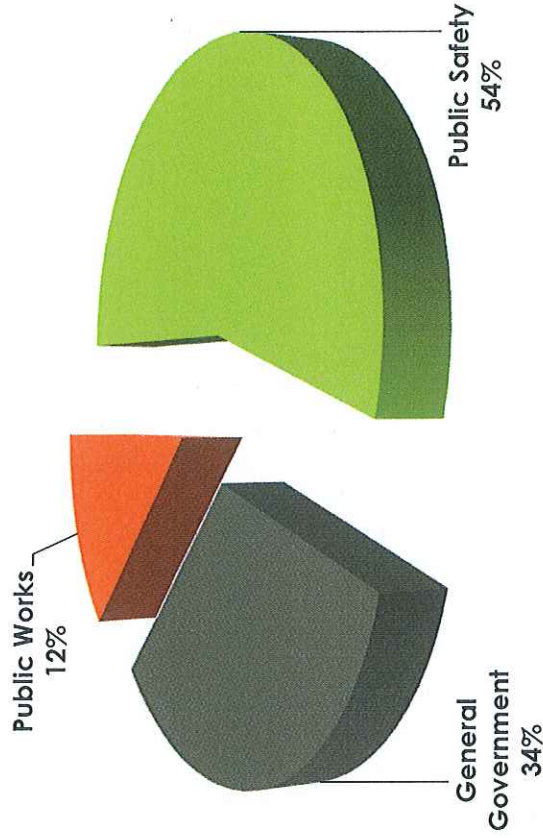
Ad Valorem Direct Taxes	\$601,296.00
LOST	\$1,028,775.40
Franchise Fees	\$360,000.00
Insurance Taxes	\$400,000.00
Fees, charges and TAVT	572,004.19
Misc. Revenue	\$8,649.86
Total General Fund Budget	\$2,970,725.45



FY 2016

General Fund Budget FY 2016 Where the Money Goes

Public Safety	\$1,594,685.23
General Government	\$ 1,012,000.29
Public Works	\$ 364,039.93
Total General Fund Budget	\$2,970,725.45



FY 2016



	FY2016	FY2015
100 General Fund Budget		
Revenue	\$ 2,970,725.45	\$ 2,844,679.91
Expenditures Amended	\$ 2,970,725.45	\$ 2,844,679.91
505 Water Fund Budget		
Revenue	\$ 1,537,775.00	\$ 1,737,000.00
Expenditures	\$ 1,537,310.41	\$ 1,499,180.26
565 Storm Water Fund		
Revenue	\$ 102,459.34	\$ 100,900.00
Expenditures	\$ 102,459.34	\$ 100,900.00

SUMMARY OF REVENUE VS EXPENDITURES FY 2015 VS FY 2016

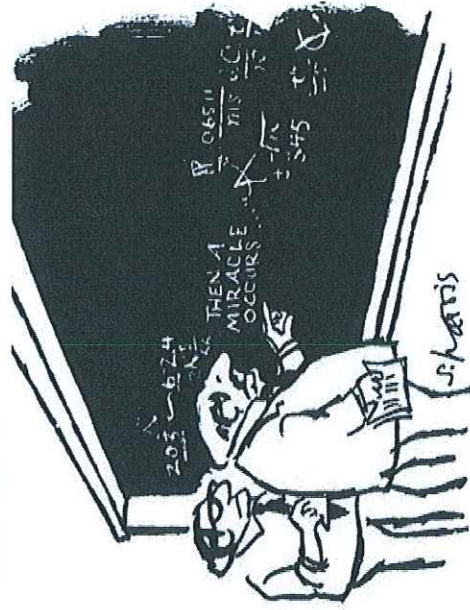
FY 2016

BUDGET COMPARISON

FY 2015 vs. FY 2016

TOTALS

	FY 2016	FY 2015
Revenue	\$4,610,959.79	\$4,682,579.91
Expenditures	\$4,610,495.20	\$4,444,760.17



"I THINK YOU SHOULD BE MORE EXPLICIT HERE IN STEP TWO."



FY 2016

Budget Analysis FY 2016

- GF-General Fund Budgets 2014-2016

	FY 2016	FY 2015	FY 2014
	\$2,970,725.45	\$2,844,679.91	\$2,894,892.55
- FY 2016 GF Budget \$126,045.54 increase from FY 2015 or 4%
- Since FY 2008 (\$3,812,168.00) a reduction for FY 2016 of **\$841,442.55**
- Net Property Tax Digest has decreased from \$151,591,301.00 in 2008 to \$105,269,921.00 for 2014
- Code Enforcement and part-time Janitor Positions included in the Budget

FY 2016

Budget Analysis FY 2016

- Water Revenue \$1,537,775.00 and Expenditures \$1,537,310.41
- Stormwater Revenue \$102,459.34 and Expenditures of \$102,459.34
- Total Revenue \$4,610,959.79 and Expenditures \$4,610,495.20 in all funds
- **Two Step COLA Increases for Staff – October/April**
- **Performance Based Budget with objectives, work-load measurements and timelines for goals and objectives**

FY 2016

Budget Analysis FY 2016

- **No Interfund Transfers**
- **Health & Dental Insurance premium increases will be passed on to staff**
- **No increase in Ad Valorem Millage Rate in Barrow County (4.931) – no increase since 1997**
- **No increase in Ad Valorem Millage Rate in Gwinnett County (4.951)**

FY 2016

Budget Analysis FY 2016

- **General Fund Largest Expenditures:**
 - **Police - \$1,509,505.90 (14.34 millage)**
 - **Financial - \$312,620.67 (2.97 millage)**
 - **Public Works - \$208,235.14 (1.98 millage)**
 - **Planning & Zoning - \$146,105.39 (1.39 millage)**
 - **Library - \$127,900.00 (1.22 Millage)**
- **General Fund Largest Revenue Sources:**
 - **LOST - \$1,028,775.40**
 - **Property Tax - \$500,000.00**
 - **Insurance Premium Tax - \$380,000.00**
 - **Franchise Fees - \$360,000.00**
 - **Barrow County Title Ad Valorem Tax - \$196,000.00**

FY 2016

Questions?




AUBURN
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TAB C

**CITY OF AUBURN
APPROVED BUDGET FY2016
COMPARISON FY2013, FY2014, FY2015, FY2016
SEPTEMBER 3, 2015**

DEPARTMENT	FY2013	FY2014	FY2015	FY2016
	APPROVED	APPROVED	APPROVED	APPROVED
LEGISLATIVE - GG	\$ 39,089.76	\$ 38,432.96	\$ 39,132.96	\$ 37,997.76
EXECUTIVE - MAYOR - GG	\$ 41,732.40	\$ 40,793.20	\$ 40,772.00	\$ 40,734.40
ELECTIONS - GG	\$ 3,200.00	\$ 3,500.00	\$ 3,225.00	\$ 3,405.00
FINANCIAL - GG	\$ 302,930.22	\$ 295,760.77	\$ 299,039.71	\$ 312,620.67
LAW - GG	\$ 15,000.00	\$ 15,000.00	\$ 15,500.00	\$ 16,000.00
IT INFORMATION TECH. - GG	\$ 73,800.00	\$ 73,200.00	\$ 78,090.00	\$ 72,549.24
GOV'T BLDG - GG	\$ 60,318.52	\$ 78,052.62	\$ 75,937.43	\$ 77,578.57
MUNICIPAL COURT - PS	\$ 87,185.58	\$ 86,440.54	\$ 86,644.91	\$ 85,179.33
POLICE - PS	\$ 1,441,328.05	\$ 1,462,767.99	\$ 1,461,180.55	\$ 1,509,505.90
PUBLIC WORKS - PW	\$ 155,197.29	\$ 143,302.01	\$ 201,060.21	\$ 208,235.14
ROADS - PW	\$ 68,088.52	\$ 69,861.43	\$ 72,568.80	\$ 68,804.79
STREET LIGHTING - PW	\$ 81,000.00	\$ 82,000.00	\$ 83,000.00	\$ 87,000.00
SPECIAL EVENTS - GG	\$ 30,566.42	\$ 34,080.66	\$ 34,555.50	\$ 34,933.00
PARKS & LEISURE - GG	\$ 165,930.26	\$ 176,843.12	\$ 59,101.36	\$ 56,932.17
LIBRARY - GG	\$ 122,593.00	\$ 122,593.00	\$ 123,519.16	\$ 127,900.00
PLANNING & ZONING - GG	\$ 152,868.82	\$ 154,814.25	\$ 151,927.32	\$ 146,105.39
CODE ENFORCEMENT - GG	\$ 7,450.00	\$ 5,600.00	\$ 5,425.00	\$ 66,744.09
DDA - GG	\$ 5,950.00	\$ 11,850.00	\$ 14,000.00	\$ 5,600.00
MAINSTREET	\$ -	\$ -	\$ -	\$ 12,900.00
TOTAL GENERAL FUND BUDGET	\$ 2,854,228.84	\$ 2,894,892.55	\$ 2,844,679.91	\$ 2,970,725.45
GENERAL FUND REVENUE	\$ 2,854,228.84	\$ 2,882,431.36	\$ 2,844,679.91	\$ 2,970,725.45
WATER FUND BUDGET				
EXPENSE	\$ 1,364,254.00	\$ 1,408,144.50	\$ 1,499,180.26	\$ 1,537,310.41
REVENUE	\$ 1,503,900.00	\$ 1,653,295.00	\$ 1,737,000.00	\$ 1,537,775.00
STORM WATER BUDGET				
EXPENSE	\$ 105,755.45	\$ 106,000.00	\$ 100,900.00	\$ 102,459.34
REVENUE	\$ 106,000.00	\$ 106,000.00	\$ 100,900.00	\$ 102,459.34

TAB D

CITY OF AUBURN
 APPROVED BUDGET FY2016
 COMPARISON FY2013 - FY2015
 SEPTEMBER 3, 2015

<u>Account</u>	<u>Description</u>	<u>Actual Revenue</u> FY2013	<u>Approved Budget</u> FY2014	<u>Actual Revenue</u> FY2014	<u>Approved Budget</u> FY2015	<u>Approved Budget</u> FY2016
100-000-00000-00000-034782	SPECIAL EVENT CELEBRATION	358.50	0.00	0.00	0.00	0.00
100-000-00000-00000-034783	AUBURN FEST CELEBRATION	470.00	3,500.00	2,845.00	1,800.00	2,200.00
100-000-00000-00000-034784	JULY 4TH FEST CELEBRATION	3,450.00	5,000.00	2,990.00	4,000.00	2,500.00
100-000-00000-00000-034785	AUBURN PAGEANT	0.00	0.00	0.00	0.00	0.00
100-000-00000-00000-034786	DONATIONS - CHRISTMAS SEASON	1,350.00	0.00	0.00	2,500.00	2,500.00
100-000-00000-00000-034787	DONATIONS - DDA	0.00	0.00	0.00	0.00	0.00
100-000-00000-00000-034790	DONATIONS - POLICE DEPT	0.00	0.00	0.00	0.00	0.00
100-000-00000-00000-034791	DONATIONS - PARKS & LEISURE	0.00	1,000.00	0.00	0.00	0.00
100-000-00000-00000-034792	DONATIONS - LIBRARY	0.00	0.00	0.00	0.00	0.00
100-000-00000-00000-034793	DONATIONS - TRANSIT	0.00	0.00	0.00	0.00	0.00
100-000-00000-00000-034794	DONATIONS - SPECIAL EVENTS	0.00	0.00	0.00	0.00	0.00
100-000-00000-00000-311100	REAL PROPERTY - CURRENT YEAR	421,279.90	545,000.00	429,070.35	465,000.00	500,000.00
100-000-00000-00000-311110	PUBLIC UTILITY REVENUES	-26.40	0.00	0.00	0.00	0.00
100-000-00000-00000-311200	REAL PROPERTY - PRIOR YEARS	0.00	32,000.00	0.00	32,000.00	6,000.00
100-000-00000-00000-311300	PERSONAL PROP - CURRENT YEAR	38,138.78	43,000.00	45,417.58	43,000.00	43,000.00
100-000-00000-00000-311310	PERSONAL PROP - MOTOR VEH	46,979.21	55,000.00	42,055.26	50,000.00	50,000.00
100-000-00000-00000-311320	PERSONAL PROP - MOBILE HOME RE	440.20	1,200.00	3,282.99	800.00	2,296.00
100-000-00000-00000-311350	RAILROAD EQUIPMENT	303.93	275.00	316.12	300.00	300.00
100-000-00000-00000-311400	PERSONAL PROP - PRIOR YEAR	6,264.53	5,000.00	0.00	5,600.00	1,000.00
100-000-00000-00000-311600	REAL ESTATE TFR (INTANGIBLE)	6,494.96	6,500.00	6,840.86	6,500.00	7,000.00
100-000-00000-00000-311705	FRANCHISE FEE-GAS	6,678.51	7,000.00	7,921.75	7,000.00	8,000.00
100-000-00000-00000-311710	FRANCHISE FEE-ELECTRIC	225,050.53	238,000.00	229,085.97	238,000.00	252,500.00
100-000-00000-00000-311715	FRANCHISE FEE - SANITATION	21,517.53	28,500.00	28,398.61	28,500.00	28,500.00
100-000-00000-00000-311750	FRANCHISE TAX-TELEVISION/CABLE	54,454.31	47,100.00	48,873.46	57,000.00	57,000.00
100-000-00000-00000-311760	FRANCHISE TAX-TELEPHONE	6,568.81	13,500.00	12,959.92	14,000.00	14,000.00
100-000-00000-00000-311790	FRANCHISE TAX-OTHER	0.00	0.00	0.00	0.00	0.00
100-000-00000-00000-313100	LOCAL OPTION SALES & USE TAX	926,854.62	900,000.00	976,810.97	930,000.00	1,028,775.40
100-000-00000-00000-313125	BC TAVT COLLECTIONS	104,484.95	206,000.00	205,845.28	210,134.28	190,000.00
100-000-00000-00000-313126	GC TAVT COLLECTIONS	3,886.70	6,000.00	5,980.29	5,731.44	6,000.00
100-000-00000-00000-313150	GC ENERGY EXCISE TAX	14.71	100.00	43.59	100.00	100.00
100-000-00000-00000-313152	BC ENERGY EXCISE TAX	2,505.28	4,200.00	5,413.36	4,200.00	5,500.00
100-000-00000-00000-314200	EXCISE TAX-ALCOHOLIC BEVERAGE	68,961.10	74,000.00	79,425.37	74,000.00	85,000.00
100-000-00000-00000-316100	BUSINESS AND OCCUPATION TAXES	24,055.22	27,000.00	22,997.76	24,500.00	24,500.00
100-000-00000-00000-316150	INSURANCE PREMIUM EXCISE TAXES	16,125.00	18,000.00	16,450.00	18,000.00	20,000.00

Account	Description	Actual Revenue		Approved Budget		Actual Revenue		Approved Budget	
		FY2013	FY2014	FY2014	FY2015	FY2014	FY2015	FY2016	
100-000-00000-00000-316200	INSURANCE PREMIUM TAXES	343,111.08	0.00	345,000.00	0.00	355,258.83	0.00	380,000.00	
100-000-00000-00000-316300	FINANCIAL INSTITUTION TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-00000-00000-318000	OTHER TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-00000-00000-319000	PENALTIES & INT-DELINQUENT TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-00000-00000-319110	PENALTIES/INT-REAL PROPERTY	0.00	0.00	0.00	0.00	38,550.89	10,000.00	10,000.00	
100-000-00000-00000-319120	PENALTIES/INT-PERSONAL PROP.	0.00	0.00	0.00	0.00	1,049.96	1,200.00	1,200.00	
100-000-00000-00000-319500	FIFA FEES	0.00	0.00	0.00	0.00	3,418.55	1,500.00	1,500.00	
100-000-00000-00000-319900	OTHER - DTS FEES	0.00	0.00	0.00	0.00	3,439.00	200.00	200.00	
100-000-00000-00000-321100	BUSINESS LICENSE-ALCOHOLIC BEV	15,511.00	0.00	16,000.00	0.00	16,259.50	16,000.00	17,000.00	
100-000-00000-00000-321200	BUSINESS LICENSE-GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-00000-00000-321250	GAMING LICENSE & PERMIT	1,150.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-00000-00000-321900	BUSINESS LICENSE-OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-00000-00000-321905	FORECLOSURE REGISTRATIONS	4,200.00	0.00	3,500.00	0.00	1,000.00	1,200.00	1,500.00	
100-000-00000-00000-321910	BACKGROUND CHECKS	70.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-00000-00000-322210	ZONING AND LAND USE	3,650.00	0.00	4,500.00	0.00	4,729.00	4,000.00	4,000.00	
100-000-00000-00000-322230	PERMITS - SIGNS	2,065.38	0.00	2,000.00	0.00	1,311.75	2,100.00	2,100.00	
100-000-00000-00000-322280	PARKS & LEISURE FUND RAISING	159.41	0.00	500.00	0.00	77.75	200.00	200.00	
100-000-00000-00000-322285	PARKS & LEISURE PROGRAM FEES	2,999.56	0.00	1,350.00	0.00	983.80	1,800.00	0.00	
100-000-00000-00000-322290	ATHLETIC FIELD RENTALS	195.00	0.00	200.00	0.00	105.00	200.00	200.00	
100-000-00000-00000-322295	OTHER RENTALS	110.00	0.00	100.00	0.00	0.00	100.00	100.00	
100-000-00000-00000-322310	PAVILION/CAMPSITE RENTALS	475.00	0.00	500.00	0.00	1,060.00	800.00	0.00	
100-000-00000-00000-322315	OTHER BLDG RENTALS	2,600.00	0.00	6,600.00	0.00	2,800.00	2,600.00	2,600.00	
100-000-00000-00000-322410	J.D. WITHERS -BLDG RENTAL	725.00	0.00	900.00	0.00	1,300.00	900.00	1,400.00	
100-000-00000-00000-322490	LOVE OF DOGS - DDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-00000-00000-322495	FARMER'S MARKET - DDA	290.00	0.00	200.00	0.00	505.00	200.00	600.00	
100-000-00000-00000-322500	COMMUNITY GARDEN - DDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-00000-00000-322505	DDA FUND RAISING	553.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-00000-00000-322510	COMMUNITY YARD SALES	1,615.00	0.00	1,500.00	0.00	2,005.00	1,650.00	1,650.00	
100-000-00000-00000-322525	ARMED FORCES DAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-00000-00000-322535	SEPT 11TH DAY OF SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-00000-00000-323100	PERMITS - BLDG STRUCTURES	8,052.50	0.00	20,200.00	0.00	73,048.76	35,000.00	20,000.00	
100-000-00000-00000-331210	OPER NON CATALOGIAL DIRECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-00000-00000-335100	HOMEOWNERS TAX RELIEF GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-00000-00000-337100	SPECIAL PURPOSE LOCAL OPT TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-00000-00000-341170	COURTWARE CITATION FEES/PD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-00000-00000-341175	COURTWARE CITATION FEES/PD(Contra)	0.00	0.00	0.00	0.00	-645.00	0.00	0.00	
100-000-00000-00000-341185	FUEL SURCHARGE FEE/PD	16,200.00	0.00	16,000.00	0.00	13,700.00	17,000.00	17,000.00	
100-000-00000-00000-341190	TECHNICAL-INT.\$10/FEE	6,402.00	0.00	8,000.00	0.00	7,003.00	8,000.00	8,000.00	
100-000-00000-00000-341195	ENCUMBERED TECH FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-00000-00000-341910	ELECTION QUALIFYING FEES	720.00	0.00	0.00	0.00	0.00	0.00	0.00	

Account	Description	Actual Revenue FY2013	Approved Budget FY2014	Actual Revenue FY2014	Approved Budget FY2015	Approved Budget FY2016
100-000-00000-00000-342000	PUBLIC SAFETY REVENUE	6,148.60	5,200.00	5,933.66	6,350.00	6,350.00
100-000-00000-00000-343000	STATE CONTRACT MAINT. FEES	0.00	0.00	8,630.36	0.00	0.00
100-000-00000-00000-343200	STREET LIGHT ASSESSMENTS	0.00	0.00	0.00	0.00	0.00
100-000-00000-00000-344110	REFUSE COLLECTION CHARGES	7,418.20	500.00	177.05	1,000.00	200.00
100-000-00000-00000-344125	DIRECTIONAL SIGNS	0.00	0.00	0.00	0.00	200.00
100-000-00000-00000-344130	SALE OF RECYCLED MATERIALS	73.30	100.00	112.11	100.00	200.00
100-000-00000-00000-344260	STORM WATER FEES	0.00	0.00	0.00	0.00	0.00
100-000-00000-00000-347900	CULTURE & RECR.- OTHER	0.00	0.00	0.00	0.00	0.00
100-000-00000-00000-349100	CEMETERY FEES	2,048.00	1,800.00	5,260.00	1,800.00	3,000.00
100-000-00000-00000-349300	BAD CHECK FEES	0.00	0.00	0.00	0.00	0.00
100-000-00000-00000-351170	MUNICIPAL FINES - COURT	207,484.08	227,956.36	178,543.58	207,904.19	207,904.19
100-000-00000-00000-351175	MUNICIPAL COURT-FINES(CONTRA)	-70,166.33	-72,450.00	-57,250.25	-92,970.00	-82,500.00
100-000-00000-00000-351180	ALEN SIMS - COURT/PPD	400.00	500.00	177.92	2,480.00	0.00
100-000-00000-00000-351185	GOLD SHIELD COURT/PPD	0.00	0.00	0.00	0.00	2,500.00
100-000-00000-00000-361000	INTEREST REVENUES	257.95	3,600.00	452.22	500.00	500.00
100-000-00000-00000-371000	CONTRIB./DONATIONS-PRIVATE	0.00	0.00	0.00	0.00	0.00
100-000-00000-00000-389000	MISC. REVENUE - OTHER	-30,294.06	17,500.00	4,845.12	17,500.00	8,649.86
100-000-00000-00000-389100	INSURANCE CLAIM REIMB.	0.00	0.00	0.00	0.00	0.00
100-000-00000-00000-390275	GREAT AMERICAN CLEAN-UP DAY	1,407.27	2,800.00	1,985.70	2,800.00	2,800.00
100-000-00000-00000-391000	INTERFUND TRANSFERS	-6,906.29	0.00	0.00	0.00	0.00
100-000-00000-00000-392000	PROCEEDS OF FIXED ASSETS	1,869.25	1,000.00	11,391.00	1,000.00	15,000.00
100-000-00000-00000-392200	PROCEEDS - PROPERTY ASSETS SALE	0.00	0.00	0.00	12,900.00	0.00
100-000-00000-00000-393500	PROCEEDS - CAPITAL LEASE	0.00	0.00	58,581.80	0.00	0.00
TOTAL:		2,517,254.78	2,882,431.36	2,918,875.55	2,844,679.91	2,970,725.45
TOTAL:	GENERAL FUND	2,517,254.78	2,882,431.36	2,918,875.55	2,844,679.91	2,970,725.45

Account	Description	Actual Expense FY2013	Approved Budget FY2014	Actual Expense FY2014	Approved Budget FY2015	Approved Budget FY2016
100-000-11000-00000-511100	REGULAR EMPLOYEES	19,200.00	19,200.00	19,200.00	19,200.00	19,200.00
100-000-11000-00000-512200	SOCIAL SECURITY (FICA) CONTRIB	1,190.40	1,190.40	1,190.40	1,190.40	1,190.40
100-000-11000-00000-512300	MEDICARE	278.40	278.40	278.40	278.40	278.40
100-000-11000-00000-512600	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00
100-000-11000-00000-512700	WORKERS COMPENSATION	72.96	72.96	72.96	72.96	72.96
100-000-11000-00000-522130	CUSTODIAL	0.00	0.00	0.00	0.00	0.00
100-000-11000-00000-523100	INS-OTHER THAN EMP BENEF	11,232.25	13,591.20	13,155.12	13,591.20	12,356.00
100-000-11000-00000-523300	ADVERTISING	0.00	0.00	0.00	0.00	0.00
100-000-11000-00000-523400	PRINTING AND BINDING	53.49	0.00	144.99	150.00	0.00
100-000-11000-00000-523500	TRAVEL	537.32	1,600.00	104.00	1,200.00	1,200.00
100-000-11000-00000-523600	DUES AND FEES	0.00	0.00	0.00	0.00	0.00
100-000-11000-00000-523700	EDUCATION AND TRAINING	2,210.00	2,000.00	1,920.00	2,200.00	2,200.00
100-000-11000-00000-523900	OTHER	0.00	0.00	0.00	0.00	0.00
100-000-11000-00000-531100	GENERAL SUPPLIES & MAT'L	897.36	0.00	1,646.24	750.00	1,500.00
100-000-11000-00000-531300	FOOD	339.60	500.00	321.80	500.00	0.00
100-000-11000-00000-531400	BOOKS AND PERIODICALS	0.00	0.00	353.00	0.00	0.00
100-000-11000-00000-531700	OTHER SUPPLIES	0.00	0.00	0.00	0.00	0.00
100-000-11000-00000-541100	SITES	0.00	0.00	0.00	0.00	0.00
100-000-11000-00000-542500	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00
TOTAL:		36,011.78	38,432.96	38,386.91	39,132.96	37,997.76
TOTAL:	11000 LEGISLATIVE COUNCIL	36,011.78	38,432.96	38,386.91	39,132.96	37,997.76

Account	Description	Actual Expense FY2013	Approved Budget FY2014	Actual Expense FY2014	Approved Budget FY2015	Approved Budget FY2016
100-000-13000-00000-511100	REGULAR EMPLOYEES	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
100-000-13000-00000-512100	GROUP INSURANCE	0.00	0.00	0.00	0.00	0.00
100-000-13000-00000-512200	SOCIAL SECURITY (FICA) CONTRIB	1,116.00	1,116.00	1,116.00	1,116.00	1,116.00
100-000-13000-00000-512300	MEDICARE	261.00	261.00	261.00	261.00	261.00
100-000-13000-00000-512400	RETIREMENT CONTRIBUTION	0.00	0.00	0.00	0.00	0.00
100-000-13000-00000-512600	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00
100-000-13000-00000-512700	WORKERS COMPENSATION	68.40	68.40	68.40	68.40	68.40
100-000-13000-00000-521200	PROFESSIONAL	1,500.00	2,000.00	1,615.58	2,000.00	2,000.00
100-000-13000-00000-522320	RENTAL OF EQUIP AND VEHICLES	0.00	0.00	0.00	0.00	0.00
100-000-13000-00000-523100	INS-OTHER THAN EMP BENEF	3,537.00	3,397.80	3,288.78	3,101.60	3,089.00
100-000-13000-00000-523210	COMMUNICATONS-MOBILE	811.28	750.00	836.09	800.00	500.00
100-000-13000-00000-523230	COMMUNICATONS-POSTAGE	0.45	0.00	38.80	100.00	0.00
100-000-13000-00000-523300	ADVERTISING	500.00	750.00	750.00	850.00	850.00
100-000-13000-00000-523400	PRINTING AND BINDING	0.00	200.00	0.00	150.00	0.00
100-000-13000-00000-523500	TRAVEL	1,390.07	2,200.00	1,516.95	2,200.00	2,200.00
100-000-13000-00000-523600	DUES AND FEES	6,484.71	8,000.00	6,822.52	7,800.00	8,425.00
100-000-13000-00000-523700	EDUCATION AND TRAINING	1,733.75	2,800.00	1,575.00	2,800.00	2,800.00
100-000-13000-00000-531100	GENERAL SUPPLIES & MATL	424.25	400.00	1,380.52	850.00	850.00
100-000-13000-00000-531300	FOOD	386.64	750.00	251.64	600.00	500.00
100-000-13000-00000-531400	BOOKS & PERIODICALS	15.00	100.00	15.00	75.00	75.00
100-000-13000-00000-531700	OTHER SUPPLIES	0.00	0.00	0.00	0.00	0.00
100-000-13000-00000-542300	FURNITURE AND FIXTURES	0.00	0.00	0.00	0.00	0.00
TOTAL:		36,228.55	40,793.20	37,536.28	40,772.00	40,734.40
TOTAL:	13000 EXECUTIVE MAYOR	36,228.55	40,793.20	37,536.28	40,772.00	40,734.40

Account	Description	Actual Expense FY2013	Approved Budget FY2014	Actual Expense FY2014	Approved Budget FY2015	Approved Budget FY2016
100-000-14000-00000-521200	PROFESSIONAL	3,279.00	3,300.00	3,019.00	3,025.00	3,405.00
100-000-14000-00000-521300	TECHNICAL	0.00	0.00	0.00	0.00	0.00
100-000-14000-00000-522320	RENTAL OF EQUIP AND VEHICLES	0.00	0.00	0.00	0.00	0.00
100-000-14000-00000-523230	COMMUNICATIONS-POSTAGE	0.00	0.00	0.00	0.00	0.00
100-000-14000-00000-523300	ADVERTISING	0.00	0.00	0.00	0.00	0.00
100-000-14000-00000-523400	PRINTING AND BINDING	0.00	0.00	0.00	0.00	0.00
100-000-14000-00000-523500	TRAVEL	0.00	0.00	0.00	0.00	0.00
100-000-14000-00000-523700	EDUCATION AND TRAINING	0.00	0.00	0.00	0.00	0.00
100-000-14000-00000-531100	GENERAL SUPPLIES & MAT'L	175.80	200.00	0.00	200.00	0.00
100-000-14000-00000-531300	FOOD	0.00	0.00	0.00	0.00	0.00
100-000-14000-00000-542500	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00
TOTAL:		3,454.80	3,500.00	3,019.00	3,225.00	3,405.00
TOTAL:	14000 ELECTIONS	3,454.80	3,500.00	3,019.00	3,225.00	3,405.00

Account	Description	Actual Expense FY2013	Approved Budget FY2014	Actual Expense FY2014	Approved Budget FY2015	Approved Budget FY2016
100-000-15100-00000-511100	REGULAR EMPLOYEES	185,507.89	184,169.70	186,844.41	186,430.40	194,365.60
100-000-15100-00000-511300	OVERTIME	0.00	0.00	0.00	0.00	0.00
100-000-15100-00000-511400	ACCRUED VACATION	0.00	0.00	0.00	0.00	0.00
100-000-15100-00000-512000	FRINGE BENEFITS	500.00	450.00	589.88	600.00	600.00
100-000-15100-00000-512100	GROUP INSURANCE	31,435.20	31,435.20	31,435.20	31,435.20	31,781.26
100-000-15100-00000-512200	SOCIAL SECURITY (FICA) CONTRIB	11,153.54	11,446.42	11,306.64	11,595.89	11,814.15
100-000-15100-00000-512210	OTHER PAYROLL TAXES	0.00	0.00	0.00	0.00	0.00
100-000-15100-00000-512300	MEDICARE	2,608.35	2,676.99	2,644.27	2,711.94	2,762.99
100-000-15100-00000-512400	RETIREMENT CONTRIBUTION	10,537.80	10,453.60	10,966.32	10,966.32	12,123.01
100-000-15100-00000-512600	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00
100-000-15100-00000-512700	WORKERS COMPENSATION	824.35	724.51	704.78	733.90	763.90
100-000-15100-00000-512900	OTHER EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
100-000-15100-00000-521100	OFFICIAL / ADMINISTRATIVE	0.00	0.00	0.00	0.00	0.00
100-000-15100-00000-521200	PROFESSIONAL	17,045.00	18,000.00	16,750.00	17,500.00	20,000.00
100-000-15100-00000-522210	REPAIR/MAINT.-VEHICLE	1,073.20	1,200.00	1,321.57	1,350.00	1,350.00
100-000-15100-00000-522220	REPAIR / MAINT. - EQUIP	0.00	0.00	53.33	0.00	0.00
100-000-15100-00000-522310	RENTAL OF LAND AND BUILDINGS	195.00	0.00	0.00	0.00	0.00
100-000-15100-00000-522320	RENTAL OF EQUIP AND VEHICLES	3,756.30	2,500.00	3,957.03	3,250.00	3,250.00
100-000-15100-00000-522350	COLLECTIONS FEES/PAST DUE ACCTS	0.00	0.00	2,186.35	1,200.00	200.00
100-000-15100-00000-523100	INS-OTHER THAN EMP BENEF	2,547.13	2,654.35	1,445.33	2,516.06	3,359.76
100-000-15100-00000-523110	COMMERCIAL INS/DEDUCT	0.00	0.00	0.00	0.00	0.00
100-000-15100-00000-523200	COMMUNICATIONS-TELEPHONE	6,732.92	5,500.00	4,956.72	5,200.00	5,200.00
100-000-15100-00000-523210	COMMUNICATIONS-MOBILE PHONE	1,416.52	1,800.00	1,496.65	1,600.00	1,550.00
100-000-15100-00000-523230	COMMUNICATIONS-POSTAGE	3,857.72	3,600.00	2,645.80	3,000.00	3,000.00
100-000-15100-00000-523300	ADVERTISING	1,939.52	1,000.00	1,312.65	1,000.00	1,000.00
100-000-15100-00000-523350	MARKETING	1,862.93	4,000.00	3,929.32	4,000.00	4,000.00
100-000-15100-00000-523400	PRINTING AND BINDING	372.44	700.00	59.50	500.00	500.00
100-000-15100-00000-523500	TRAVEL	1,722.96	2,200.00	1,824.45	2,200.00	2,200.00
100-000-15100-00000-523550	DONATIONS & CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00
100-000-15100-00000-523600	DUES AND FEES	1,290.00	1,300.00	1,467.00	1,300.00	1,500.00
100-000-15100-00000-523700	EDUCATION AND TRAINING	3,172.75	2,700.00	3,094.00	2,750.00	3,100.00

<u>Account</u>	<u>Description</u>	<u>Actual Expense FY2013</u>	<u>Approved Budget FY2014</u>	<u>Actual Expense FY2014</u>	<u>Approved Budget FY2015</u>	<u>Approved Budget FY2016</u>
100-000-15100-00000-523850	CONTRACT LABOR	125.00	0.00	0.00	0.00	0.00
100-000-15100-00000-531100	GENERAL SUPPLIES & MAT'L	5,876.95	5,100.00	5,801.67	5,500.00	6,500.00
100-000-15100-00000-531210	WATER / SEWERAGE	0.00	0.00	0.00	0.00	0.00
100-000-15100-00000-531270	GASOLINE / DIESEL	812.74	500.00	656.91	450.00	450.00
100-000-15100-00000-531300	FOOD	433.64	1,000.00	527.72	700.00	600.00
100-000-15100-00000-531400	BOOKS AND PERIODICALS	34.15	50.00	40.00	50.00	50.00
100-000-15100-00000-531600	SMALL EQUIPMENT	0.00	0.00	0.00	0.00	0.00
100-000-15100-00000-531700	OTHER SUPPLIES	0.00	400.00	0.00	500.00	600.00
100-000-15100-00000-542200	VEHICLES	0.00	0.00	0.00	0.00	0.00
100-000-15100-00000-542300	FURNITURE AND FIXTURES	0.00	0.00	0.00	0.00	0.00
100-000-15100-00000-542500	OTHER EQUIPMENT	159.00	200.00	0.00	0.00	0.00
TOTAL:		296,993.00	295,760.77	298,017.50	299,039.71	312,620.67
TOTAL:	15100 FINANCIAL ADMINISTRATION	296,993.00	295,760.77	298,017.50	299,039.71	312,620.67

<u>Account</u>	<u>Description</u>	<u>Actual Expense</u> FY2013	<u>Approved Budget</u> FY2014	<u>Actual Expense</u> FY2014	<u>Approved Budget</u> FY2015	<u>Approved Budget</u> FY2016
100-000-15300-00000-521200	PROFESSIONAL	14,872.46	15,000.00	15,630.37	15,500.00	16,000.00
TOTAL:		14,872.46	15,000.00	15,630.37	15,500.00	16,000.00
TOTAL:	15300 LAW	14,872.46	15,000.00	15,630.37	15,500.00	16,000.00

Account	Description	Actual Expense		Approved Budget		Actual Expense		Approved Budget	
		FY2013	FY2014	FY2013	FY2014	FY2014	FY2015	FY2016	FY2016
100-000-15350-00000-521200	PROFESSIONAL	62,844.28	47,092.00	58,285.37	57,850.00	33,304.24			
100-000-15350-00000-521300	TECHNICAL	14,341.51	15,000.00	21,782.43	14,590.00	10,210.80			
100-000-15350-00000-522320	RENTAL OF EQUIPMENT & VEHICLES	0.00	9,408.00	9,094.40	5,650.00	0.00			
100-000-15350-00000-523200	COMMUNICATIONS-TELEPHONE	330.00	500.00	0.00	0.00	0.00			
100-000-15350-00000-529999	CONTRACT SERVICES ALLOCATION	0.00	0.00	0.00	0.00	0.00			
100-000-15350-00000-542400	COMPUTERS	427.44	1,200.00	0.00	0.00	21,215.00			
100-000-15350-00000-542500	OTHER EQUIPMENT	260.60	0.00	0.00	0.00	0.00			
100-000-15350-00000-549999	CAPITAL COST ALLOCATION	0.00	0.00	0.00	0.00	0.00			
100-000-15350-00000-581200	DEBT SVC.PRINC. - DE LANDEN	0.00	0.00	0.00	0.00	6,636.07			
100-000-15350-00000-582200	DEBT SVC.INT. - DE LANDEN	0.00	0.00	0.00	0.00	1,183.13			
TOTAL:		78,203.83	73,200.00	89,162.20	78,090.00	72,549.24			
TOTAL:	15350 IT INFORMATION TECH.	78,203.83	73,200.00	89,162.20	78,090.00	72,549.24			

Account	Description	Actual Expense		Approved Budget		Actual Expense		Approved Budget	
		FY2013	FY2014	FY2014	FY2015	FY2014	FY2015	FY2016	
100-000-15650-00000-511100	REGULAR EMPLOYEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-15650-00000-512000	FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-15650-00000-512100	GROUP INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-15650-00000-512200	SOCIAL SECURITY (FICA) CONTR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-15650-00000-512300	MEDICARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-15650-00000-512400	RETIREMENT CONTRIBUTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-15650-00000-512600	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-15650-00000-512700	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-15650-00000-512900	OTHER EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-15650-00000-521200	PROFESSIONAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-15650-00000-521300	TECHNICAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-15650-00000-522130	CUSTODIAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-15650-00000-522200	REPAIR / MAINT.- BLDG	9,964.50	10,608.90	9,019.46	12,000.00	12,000.00	12,000.00	12,000.00	
100-000-15650-00000-522210	REPAIR / MAINT.- VEHICLE	814.45	2,114.81	2,114.81	2,000.00	2,000.00	2,500.00	2,500.00	
100-000-15650-00000-522220	REPAIR/MAINT. - EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	300.00	
100-000-15650-00000-522320	RENTAL OF EQUIP AND VEHICLES	863.88	1,000.00	979.69	1,000.00	1,000.00	1,000.00	1,000.00	
100-000-15650-00000-523100	INS.-OTHER THAN EMP BENEFITS	1,388.52	1,561.43	1,511.33	1,517.43	1,517.43	1,358.57	1,358.57	
100-000-15650-00000-523850	CONTRACT LABOR	42,696.68	39,000.00	37,790.90	39,000.00	39,000.00	39,000.00	39,000.00	
100-000-15650-00000-523900	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-15650-00000-529999	CONTRACT SERVICES ALLOC.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-15650-00000-531100	GENERAL SUPPLIES & MAT'L	4,655.22	6,707.71	6,133.08	7,000.00	7,000.00	7,000.00	7,000.00	
100-000-15650-00000-531210	WATER / SEWERAGE	913.94	800.00	1,159.91	1,200.00	1,200.00	1,200.00	1,200.00	
100-000-15650-00000-531215	STORM WATER UTILITY FEES	390.00	390.00	390.00	1,220.00	1,220.00	1,220.00	1,220.00	
100-000-15650-00000-531220	NATURAL GAS	1,877.85	3,531.02	3,489.77	3,500.00	3,500.00	3,500.00	3,500.00	
100-000-15650-00000-531230	ELECTRICITY	7,770.92	7,000.00	8,966.19	7,500.00	7,500.00	8,500.00	8,500.00	
100-000-15650-00000-531700	OTHER SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-15650-00000-539999	SUPPLIES COST ALLOCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-15650-00000-541200	CAPITAL OUTLAY - SITE IMPROVEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-15650-00000-541300	BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-15650-00000-542100	MACHINERY & EQUIPMENT	1,250.00	127.25	367.24	0.00	0.00	0.00	0.00	
100-000-15650-00000-542200	VEHICLES	0.00	5,211.50	5,211.50	0.00	0.00	0.00	0.00	
100-000-15650-00000-542500	OTHER EQUIPMENT	349.88	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-15650-00000-549999	CAPITAL COST ALLOCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL:		72,935.84	78,052.62	77,133.88	75,937.43	75,937.43	77,578.57	77,578.57	
TOTAL:	15650 GOVERNMENT BLDG	72,935.84	78,052.62	77,133.88	75,937.43	75,937.43	77,578.57	77,578.57	

Account	Description	Actual Expense FY2013	Approved Budget FY2014	Actual Expense FY2014	Approved Budget FY2015	Actual Expense FY2016
100-000-26500-00000-511100	REGULAR EMPLOYEES	44,396.00	44,647.20	45,224.26	45,198.40	46,872.80
100-000-26500-00000-511300	OVERTIME	0.00	0.00	0.00	0.00	0.00
100-000-26500-00000-511400	ACCRUED VACATION	0.00	0.00	0.00	0.00	0.00
100-000-26500-00000-512000	FRINGE BENEFITS	150.00	150.00	150.00	150.00	150.00
100-000-26500-00000-512100	GROUP INSURANCE	10,429.20	10,429.20	10,429.20	10,429.20	10,723.54
100-000-26500-00000-512200	SOCIAL SECURITY (FICA) CONTRIB	2,686.40	2,777.43	2,751.09	2,811.60	2,831.93
100-000-26500-00000-512300	MEDICARE	628.19	649.56	643.36	657.55	662.31
100-000-26500-00000-512400	RETIREMENT CONTRIBUTION	2,554.56	2,549.94	2,658.48	2,658.48	2,929.12
100-000-26500-00000-512600	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00
100-000-26500-00000-512700	WORKERS COMPENSATION	167.57	170.23	149.42	172.32	179.32
100-000-26500-00000-512900	OTHER EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
100-000-26500-00000-521200	PROFESSIONAL	21,429.75	20,000.00	18,541.50	20,000.00	17,000.00
100-000-26500-00000-522130	CUSTODIAL	0.00	0.00	0.00	0.00	0.00
100-000-26500-00000-522200	REPAIR / MAINT.- BLDG	0.00	0.00	0.00	0.00	0.00
100-000-26500-00000-523100	INS.-OTHER THAN EMP BENEFITS	18.31	16.98	16.44	17.36	15.31
100-000-26500-00000-523230	COMMUNICATIONS-POSTAGE	841.20	800.00	456.42	800.00	700.00
100-000-26500-00000-523300	ADVERTISING	0.00	0.00	0.00	0.00	0.00
100-000-26500-00000-523400	PRINTING AND BINDING	487.00	1,000.00	970.80	1,000.00	1,000.00
100-000-26500-00000-523500	TRAVEL	0.00	150.00	100.00	150.00	150.00
100-000-26500-00000-523600	DUES AND FEES	35.00	50.00	45.00	50.00	65.00
100-000-26500-00000-523700	EDUCATION AND TRAINING	150.00	750.00	975.00	750.00	500.00
100-000-26500-00000-531100	GENERAL SUPPLIES & MATL	1,360.59	1,500.00	1,295.67	1,000.00	900.00
100-000-26500-00000-531700	OTHER SUPPLIES	0.00	0.00	14.95	0.00	0.00
100-000-26500-00000-542300	FURNITURES AND FIXTURES	0.00	500.00	160.59	0.00	0.00
100-000-26500-00000-542400	COMPUTERS	0.00	300.00	0.00	800.00	500.00
TOTAL:		85,333.77	86,440.54	84,582.18	86,644.91	85,179.33
TOTAL:	26500 MUNICIPAL COURT	85,333.77	86,440.54	84,582.18	86,644.91	85,179.33

Account	Description	Actual Expense		Approved Budget		Actual Expense		Approved Budget	
		FY2013	FY2014	FY2014	FY2014	FY2014	FY2015	FY2016	
100-000-32000-00000-511100	REGULAR EMPLOYEES	773,989.78	822,427.75	812,757.65	837,340.40	856,135.42			
100-000-32000-00000-511300	OVERTIME	28,846.44	30,375.00	31,055.04	32,375.00	27,875.00			
100-000-32000-00000-511400	ACCRUED VACATION	0.00	0.00	0.00	0.00	0.00			
100-000-32000-00000-512000	FRINGE BENEFITS	725.00	1,500.00	1,050.00	1,645.00	1,645.00			
100-000-32000-00000-512100	GROUP INSURANCE	231,491.96	243,309.12	254,112.55	253,452.84	266,386.18			
100-000-32000-00000-512200	SOCIAL SECURITY (FICA) CONTRIB	47,748.79	52,966.78	50,650.38	54,024.35	52,798.03			
100-000-32000-00000-512300	MEDICARE	11,173.88	12,387.40	11,845.76	12,634.73	12,347.93			
100-000-32000-00000-512400	RETIREMENT CONTRIBUTION	46,759.68	46,386.38	48,661.20	48,661.20	53,776.20			
100-000-32000-00000-512500	TUITION REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00			
100-000-32000-00000-512600	UNEMPLOYMENT INSURANCE	4,620.00	25,000.00	0.00	0.00	0.00			
100-000-32000-00000-512700	WORKERS COMPENSATION	34,677.65	40,662.23	37,545.75	40,314.80	40,956.11			
100-000-32000-00000-512900	OTHER EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00			
100-000-32000-00000-521200	PROFESSIONAL	19,059.16	12,000.00	19,115.07	18,000.00	18,000.00			
100-000-32000-00000-521300	TECHNICAL	4,450.00	7,000.00	1,381.00	2,000.00	3,000.00			
100-000-32000-00000-522130	CUSTODIAL	0.00	0.00	0.00	0.00	0.00			
100-000-32000-00000-522200	REPAIR / MAINT. - BLDG	945.50	800.00	4,949.19	5,000.00	5,000.00			
100-000-32000-00000-522210	REPAIR / MAINT. - VEHICLE	25,499.06	19,000.00	24,632.23	25,000.00	10,000.00			
100-000-32000-00000-522220	REPAIR / MAINT. - EQUIP	1,482.37	1,500.00	978.33	1,500.00	2,000.00			
100-000-32000-00000-522320	RENTAL OF EQUIP AND VEHICLES	2,801.74	2,500.00	3,165.13	2,500.00	3,000.00			
100-000-32000-00000-523100	INS-OTHER THAN EMP BENEF	39,375.15	20,647.33	29,411.07	19,882.23	22,336.27			
100-000-32000-00000-523110	COMMERCIAL INS/DEDUCT	0.00	0.00	0.00	0.00	0.00			
100-000-32000-00000-523200	COMMUNICATIONS-TELEPHONE	11,491.45	9,500.00	6,488.57	7,500.00	6,500.00			
100-000-32000-00000-523210	COMMUNICATIONS-MOBILE PHONE	7,081.79	7,500.00	7,833.73	7,500.00	7,500.00			
100-000-32000-00000-523230	COMMUNICATIONS-POSTAGE	667.00	350.00	390.12	350.00	350.00			
100-000-32000-00000-523300	ADVERTISING	741.63	500.00	278.13	500.00	400.00			
100-000-32000-00000-523400	PRINTING AND BINDING	145.20	100.00	259.46	250.00	200.00			
100-000-32000-00000-523500	TRAVEL	499.10	1,100.00	0.00	1,000.00	1,000.00			
100-000-32000-00000-523600	DUES AND FEES	180.91	500.00	316.00	500.00	400.00			

Account	Description	Actual Expense		Approved Budget		Actual Expense		Approved Budget	
		FY2013	FY2014	FY2014	FY2015	FY2014	FY2015	FY2016	
100-000-32000-00000-523700	EDUCATION AND TRAINING	592.73	2,000.00	745.00	1,000.00	1,000.00	1,000.00	1,000.00	
100-000-32000-00000-531100	GENERAL SUPPLIES & MATL	7,355.70	6,000.00	5,489.53	6,000.00	6,000.00	6,000.00	6,000.00	
100-000-32000-00000-531210	WATER / SEWERAGE	682.69	600.00	791.81	800.00	800.00	800.00	750.00	
100-000-32000-00000-531215	STORM WATER UTILITY FEES	70.00	70.00	70.00	0.00	0.00	0.00	0.00	
100-000-32000-00000-531220	NATURAL GAS	797.81	900.00	857.21	900.00	900.00	900.00	1,000.00	
100-000-32000-00000-531230	ELECTRICITY	11,545.28	11,000.00	10,756.55	11,000.00	11,000.00	11,000.00	11,000.00	
100-000-32000-00000-531270	GASOLINE / DIESEL	54,286.21	50,000.00	51,762.74	47,217.83	47,217.83	47,217.83	45,000.00	
100-000-32000-00000-531300	FOOD	131.49	400.00	195.68	400.00	400.00	400.00	300.00	
100-000-32000-00000-531400	BOOKS AND PERIODICALS	352.21	0.00	103.61	150.00	150.00	150.00	150.00	
100-000-32000-00000-531600	SMALL EQUIPMENT	76.30	0.00	184.04	0.00	0.00	0.00	0.00	
100-000-32000-00000-531700	OTHER SUPPLIES	3,068.88	5,000.00	3,823.51	4,000.00	4,000.00	4,000.00	4,000.00	
100-000-32000-00000-541200	SITE IMPROVEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-32000-00000-541300	BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-32000-00000-542200	VEHICLES	0.00	3,079.74	58,407.40	0.00	0.00	0.00	0.00	
100-000-32000-00000-542300	FURNITURE AND FIXTURES	986.00	2,000.00	1,030.47	1,000.00	1,000.00	1,000.00	1,000.00	
100-000-32000-00000-542400	COMPUTERS	10,279.46	15,250.00	0.00	3,000.00	3,000.00	3,000.00	8,500.00	
100-000-32000-00000-542500	OTHER EQUIPMENT	303.44	1,000.00	1,082.74	1,000.00	1,000.00	1,000.00	1,000.00	
100-000-32000-00000-581200	CAPITAL LEASE PRINCIPAL	0.00	6,321.82	7,235.45	11,140.10	11,140.10	11,140.10	33,288.21	
100-000-32000-00000-582200	CAPITAL LEASE INTEREST	0.00	1,134.44	1,285.99	1,642.07	1,642.07	1,642.07	4,911.55	
TOTAL:		1,384,981.44	1,462,767.99	1,490,698.09	1,461,180.55	1,461,180.55	1,461,180.55	1,509,505.90	
TOTAL:	32000 POLICE	1,384,981.44	1,462,767.99	1,490,698.09	1,461,180.55	1,461,180.55	1,461,180.55	1,509,505.90	

Account	Description	Actual Expense		Approved Budget		Actual Expense		Approved Budget	
		FY2013	FY2014	FY2014	FY2015	FY2014	FY2015	FY2016	
100-000-41000-00000-511100	REGULAR EMPLOYEES	50,780.28	54,355.86	45,211.66	84,156.80	87,308.00			
100-000-41000-00000-511300	OVERTIME	1,599.98	1,215.00	1,994.76	1,715.00	1,715.00			
100-000-41000-00000-511400	ACCRUED VACATION	0.00	0.00	0.00	0.00	0.00			
100-000-41000-00000-512000	FRINGE BENEFITS	225.00	300.00	150.00	450.00	450.00			
100-000-41000-00000-512100	GROUP INSURANCE	20,102.40	20,102.40	15,684.40	30,531.60	35,774.78			
100-000-41000-00000-512200	SOCIAL SECURITY (FICA) CONTRIB	3,052.18	3,463.99	2,816.46	5,351.95	5,268.33			
100-000-41000-00000-512300	MEDICARE	713.85	810.13	658.69	1,251.67	1,232.11			
100-000-41000-00000-512400	RETIREMENT CONTRIBUTION	3,110.16	3,085.31	3,236.64	5,513.50	5,542.37			
100-000-41000-00000-512600	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00			
100-000-41000-00000-512700	WORKERS COMPENSATION	7,016.42	6,904.26	4,183.30	10,677.97	11,055.97			
100-000-41000-00000-512900	OTHER EMPLOYEE BENEFITS	0.00	200.00	-14,787.18	200.00	0.00			
100-000-41000-00000-521200	PROFESSIONAL	8,467.01	3,000.00	8,580.21	10,000.00	10,000.00			
100-000-41000-00000-521300	TECHNICAL	0.00	1,000.00	0.00	1,000.00	0.00			
100-000-41000-00000-522110	DISPOSAL	0.00	0.00	55.22	0.00	0.00			
100-000-41000-00000-522130	CUSTODIAL	0.00	0.00	0.00	0.00	0.00			
100-000-41000-00000-522200	REPAIR / MAINT.- BLDG	1,164.93	2,000.00	2,860.48	2,000.00	1,500.00			
100-000-41000-00000-522210	REPAIR / MAINT.- VEHICLE	2,776.92	2,500.00	3,794.99	3,000.00	3,000.00			
100-000-41000-00000-522220	REPAIR / MAINT. - EQUIP	7,301.94	4,000.00	7,042.37	5,000.00	6,000.00			
100-000-41000-00000-522310	RENTAL OF LAND AND BUILDINGS	0.00	0.00	0.00	0.00	0.00			
100-000-41000-00000-522320	RENTAL OF EQUIP AND VEHICLES	914.49	1,000.00	1,002.71	1,000.00	1,000.00			
100-000-41000-00000-523100	INS-OTHER THAN EMP BENEF	7,676.33	7,615.06	7,370.73	7,061.72	7,088.58			
100-000-41000-00000-523110	COMMERCIAL INS/DEDUCT	0.00	0.00	0.00	0.00	0.00			
100-000-41000-00000-523200	COMMUNICATIONS-TELEPHONE	7,053.72	6,000.00	5,161.63	6,000.00	6,000.00			
100-000-41000-00000-523210	COMMUNICATIONS-MOBILE PHONE	538.33	900.00	719.60	900.00	900.00			
100-000-41000-00000-523230	COMMUNICATIONS-POSTAGE	55.83	100.00	33.41	100.00	100.00			
100-000-41000-00000-523300	ADVERTISING	0.00	0.00	0.00	0.00	0.00			
100-000-41000-00000-523400	PRINTING AND BINDING	412.09	500.00	487.44	500.00	300.00			
100-000-41000-00000-523500	TRAVEL	0.00	1,000.00	0.00	1,000.00	0.00			
100-000-41000-00000-523600	DUES AND FEES	169.00	300.00	0.00	300.00	300.00			
100-000-41000-00000-523700	EDUCATION AND TRAINING	375.00	1,000.00	0.00	1,000.00	1,000.00			
100-000-41000-00000-523850	CONTRACT LABOR	0.00	0.00	-7,421.16	0.00	0.00			
100-000-41000-00000-531100	GENERAL SUPPLIES & MATL	8,731.21	12,000.00	8,405.21	12,000.00	12,000.00			
100-000-41000-00000-531210	WATER / SEWERAGE	822.52	850.00	1,238.19	850.00	1,000.00			

Account	Description	Actual Expense FY2013	Approved Budget FY2014	Actual Expense FY2014	Approved Budget FY2015	Approved Budget FY2016
100-000-41000-00000-531215	STORM WATER UTILITY FEES	100.00	100.00	375.00	0.00	0.00
100-000-41000-00000-531220	NATURAL GAS	209.88	0.00	0.00	0.00	0.00
100-000-41000-00000-531230	ELECTRICITY	5,339.13	5,000.00	4,752.92	5,000.00	5,000.00
100-000-41000-00000-531270	GASOLINE / DIESEL	1,494.73	2,000.00	1,444.19	2,000.00	2,000.00
100-000-41000-00000-531275	TIRE DISPOSAL	772.41	700.00	591.47	700.00	700.00
100-000-41000-00000-531300	FOOD	374.40	400.00	131.26	400.00	400.00
100-000-41000-00000-531400	BOOKS AND PERIODICALS	0.00	0.00	278.50	0.00	0.00
100-000-41000-00000-531600	SMALL EQUIPMENT	1,895.74	500.00	719.98	1,000.00	1,000.00
100-000-41000-00000-531700	OTHER SUPPLIES	440.73	400.00	-3,171.25	400.00	600.00
100-000-41000-00000-541300	BUILDINGS	0.00	0.00	0.00	0.00	0.00
100-000-41000-00000-542100	MACHINERY & EQUIPMENT	0.00	0.00	0.00	0.00	0.00
100-000-41000-00000-542200	VEHICLES	0.00	0.00	0.00	0.00	0.00
100-000-41000-00000-542300	FURNITURE AND FIXTURES	300.00	0.00	0.00	0.00	0.00
100-000-41000-00000-542500	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00
TOTAL:		143,986.61	143,302.01	103,601.83	201,060.21	208,235.14
TOTAL:	41000 PUBLIC WORKS	143,986.61	143,302.01	103,601.83	201,060.21	208,235.14

<u>Account</u>	<u>Description</u>	<u>Actual Expense</u> FY2013	<u>Approved Budget</u> FY2014	<u>Actual Expense</u> FY2014	<u>Approved Budget</u> FY2015	<u>Approved Budget</u> FY2016
100-000-42200-00000-511100	REGULAR EMPLOYEES	0.00	0.00	0.00	0.00	0.00
100-000-42200-00000-511300	OVERTIME	0.00	0.00	0.00	0.00	0.00
100-000-42200-00000-512400	RETIREMENT	0.00	0.00	0.00	0.00	0.00
100-000-42200-00000-521200	PROFESSIONAL	0.00	1,800.00	800.00	1,800.00	1,800.00
100-000-42200-00000-521300	TECHNICAL	0.00	0.00	0.00	0.00	0.00
100-000-42200-00000-522110	DISPOSAL	311.82	500.00	0.00	500.00	500.00
100-000-42200-00000-522210	REPAIR / MAINT.- VEHICLE	9,003.74	10,000.00	4,563.84	9,000.00	6,000.00
100-000-42200-00000-522220	REPAIR / MAINT. - EQUIP	14,781.26	15,000.00	16,322.23	18,000.00	18,000.00
100-000-42200-00000-522320	RENTAL OF EQUIP AND VEHICLES	0.00	0.00	0.00	0.00	0.00
100-000-42200-00000-523100	INS-OTHER THAN EMP BENEF	1,388.52	1,561.43	2,036.33	3,018.80	2,504.79
100-000-42200-00000-523210	COMMUNICATIONS-MOBILE PHONE	0.00	0.00	0.00	0.00	0.00
100-000-42200-00000-523300	ADVERTISING	80.00	0.00	510.00	0.00	0.00
100-000-42200-00000-531100	GENERAL SUPPLIES & MATL	20,695.10	32,000.00	21,265.28	30,000.00	30,000.00
100-000-42200-00000-531270	GASOLINE/DIESEL	7,498.08	7,000.00	6,243.53	10,000.00	10,000.00
100-000-42200-00000-531400	BOOKS & PERIODICALS	0.00	0.00	0.00	0.00	0.00
100-000-42200-00000-531700	OTHER SUPPLIES	102.75	0.00	0.00	0.00	0.00
100-000-42200-00000-541400	INFRASTRUCTURE	0.00	0.00	0.00	0.00	0.00
100-000-42200-00000-542100	MACHINERY & EQUIPMENT	2,519.97	2,000.00	1,309.99	0.00	0.00
100-000-42200-00000-542200	VEHICLE	0.00	0.00	0.00	0.00	0.00
100-000-42200-00000-542300	FURNITURE AND FIXTURES	150.00	0.00	449.36	250.00	0.00
TOTAL:		56,531.24	69,861.43	53,500.56	72,568.80	68,804.79
TOTAL:	42200 ROADS	56,531.24	69,861.43	53,500.56	72,568.80	68,804.79

<u>Account</u>	<u>Description</u>	<u>Actual Expense</u> FY2013	<u>Approved Budget</u> FY2014	<u>Actual Expense</u> FY2014	<u>Approved Budget</u> FY2015	<u>Approved Budget</u> FY2016
100-000-42600-000000-531230	ELECTRICITY	82,039.95	82,000.00	85,682.01	83,000.00	87,000.00
TOTAL:		82,039.95	82,000.00	85,682.01	83,000.00	87,000.00
TOTAL:	42600 STREET LIGHTING	82,039.95	82,000.00	85,682.01	83,000.00	87,000.00

<u>Account</u>	<u>Description</u>	<u>Actual Expense</u> FY2013	<u>Approved Budget</u> FY2014	<u>Actual Expense</u> FY2014	<u>Approved Budget</u> FY2015	<u>Approved Budget</u> FY2016
100-000-61920-00000-511100	REGULAR EMPLOYEES	0.00	0.00	0.00	0.00	0.00
100-000-61920-00000-511300	OVERTIME	0.00	0.00	0.00	0.00	0.00
100-000-61920-00000-512400	RETIREMENT CONTRIBUTION	0.00	0.00	0.00	0.00	0.00
100-000-61920-00000-521200	PROFESSIONAL	12,000.00	12,500.00	12,000.00	12,500.00	14,000.00
100-000-61920-00000-521300	TECHNICAL	0.00	1,500.00	0.00	0.00	0.00
100-000-61920-00000-521310	RENTAL OF LAND & BLDGS	0.00	0.00	0.00	0.00	0.00
100-000-61920-00000-522320	RENTAL OF EQUIP AND VEHICLES	334.62	1,000.00	1,131.29	1,000.00	1,000.00
100-000-61920-00000-523100	INS-OTHER THAN EMP BENEFITS	1,523.42	1,610.66	1,558.98	1,505.50	1,533.00
100-000-61920-00000-523210	COMMUNICATIONS-MOBILE PHONE	0.00	0.00	0.00	0.00	0.00
100-000-61920-00000-523230	COMMUNICATIONS-POSTAGE	124.19	300.00	14.88	300.00	150.00
100-000-61920-00000-523300	ADVERTISING	2,358.00	2,500.00	2,634.00	3,000.00	3,000.00
100-000-61920-00000-523400	PRINTING AND BINDING	337.55	1,000.00	655.88	1,000.00	1,000.00
100-000-61920-00000-523500	TRAVEL	0.00	0.00	0.00	0.00	0.00
100-000-61920-00000-523600	DUES AND FEES	320.00	320.00	672.76	1,000.00	0.00
100-000-61920-00000-523850	CONTRACT LABOR	3,725.00	1,500.00	2,087.80	3,000.00	3,000.00
100-000-61920-00000-531100	GENERAL SUPPLIES & MAT'L	6,743.87	10,000.00	8,111.17	10,000.00	10,000.00
100-000-61920-00000-531270	GASOLINE / DIESEL	0.00	100.00	0.00	0.00	0.00
100-000-61920-00000-531300	FOOD	612.86	1,500.00	445.93	1,000.00	1,000.00
100-000-61920-00000-531600	SMALL EQUIPMENT	1,241.92	0.00	0.00	0.00	0.00
100-000-61920-00000-531700	OTHER SUPPLIES	0.00	250.00	250.00	250.00	250.00
100-000-61920-00000-542500	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00
TOTAL:		29,321.43	34,080.66	29,562.69	34,555.50	34,933.00
TOTAL:	61920 SPECIAL EVENTS/FESTIVALS	29,321.43	34,080.66	29,562.69	34,555.50	34,933.00

Account	Description	Actual Expense		Approved Budget		Actual Expense		Approved Budget	
		FY2013	FY2014	FY2014	FY2014	FY2014	FY2015	FY2016	
100-000-62000-00000-511100	REGULAR EMPLOYEES	66,994.61	67,328.82	64,075.99	0.00	0.00	0.00	0.00	
100-000-62000-00000-511300	OVERTIME	1,132.90	2,531.25	1,041.05	0.00	0.00	0.00	0.00	
100-000-62000-00000-512000	FRINGE BENEFITS	175.00	300.00	75.00	0.00	0.00	0.00	0.00	
100-000-62000-00000-512100	GROUP INSURANCE	15,587.96	15,588.00	22,116.90	0.00	0.00	0.00	0.00	
100-000-62000-00000-512200	SOCIAL SECURITY (FICA) CONTRIB	4,043.55	4,349.92	3,882.39	0.00	0.00	0.00	0.00	
100-000-62000-00000-512300	MEDICARE	945.56	1,017.32	908.02	0.00	0.00	0.00	0.00	
100-000-62000-00000-512400	RETIREMENT CONTRIBUTION	3,852.36	4,533.72	4,009.08	0.00	0.00	0.00	0.00	
100-000-62000-00000-512600	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-62000-00000-512700	WORKERS COMPENSATION	2,219.95	2,176.53	3,286.90	0.00	0.00	0.00	0.00	
100-000-62000-00000-521200	PROFESSIONAL	2,382.00	5,000.00	3,191.50	5,000.00	5,000.00	5,000.00	5,000.00	
100-000-62000-00000-521300	TECHNICAL	20.00	100.00	0.00	0.00	0.00	0.00	0.00	
100-000-62000-00000-522130	CUSTODIAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-62000-00000-522140	LAWN CARE	0.00	3,540.60	1,740.00	3,540.60	3,540.60	3,540.60	3,540.60	
100-000-62000-00000-522200	REPAIR / MAINT.- BLDG	1,344.13	7,000.00	6,811.68	2,000.00	2,000.00	2,000.00	2,000.00	
100-000-62000-00000-522210	REPAIR / MAINT. - VEHICLE	4,642.55	3,000.00	3,259.90	1,500.00	1,500.00	1,500.00	1,500.00	
100-000-62000-00000-522220	REPAIR / MAINT. - EQUIP	2,149.40	2,500.00	4,677.91	2,000.00	2,000.00	2,000.00	3,000.00	
100-000-62000-00000-522310	RENTAL OF LAND AND BUILDINGS	440.00	1,000.00	0.00	0.00	0.00	0.00	0.00	
100-000-62000-00000-522320	RENTAL OF EQUIP. AND VEHICLES	1,796.95	2,000.00	2,091.87	2,000.00	2,000.00	2,000.00	2,000.00	
100-000-62000-00000-523100	INS-OTHER THAN EMP BENEFITS	3,988.74	4,406.96	4,265.56	4,110.76	2,891.57	4,110.76	2,891.57	
100-000-62000-00000-523200	COMMUNICATIONS-TELEPHONE	886.10	1,000.00	798.76	1,000.00	1,000.00	1,000.00	1,000.00	
100-000-62000-00000-523210	COMMUNICATIONS-MOBILE PHONE	1,364.92	1,200.00	844.27	1,200.00	1,200.00	1,200.00	1,000.00	
100-000-62000-00000-523230	COMMUNICATIONS - POSTAGE	67.99	100.00	0.00	100.00	100.00	100.00	100.00	
100-000-62000-00000-523300	ADVERTISING	527.90	1,000.00	682.50	1,000.00	1,000.00	1,000.00	1,000.00	
100-000-62000-00000-523400	PRINTING AND BINDING	482.98	500.00	61.14	500.00	500.00	500.00	500.00	
100-000-62000-00000-523500	TRAVEL	0.00	1,000.00	70.98	200.00	200.00	200.00	200.00	
100-000-62000-00000-523600	DUES AND FEES	583.98	1,000.00	470.50	500.00	500.00	500.00	500.00	
100-000-62000-00000-523700	EDUCATION AND TRAINING	0.00	1,000.00	0.00	700.00	700.00	700.00	700.00	
100-000-62000-00000-523850	CONTRACT LABOR	0.00	1,000.00	1,105.00	0.00	0.00	0.00	0.00	
100-000-62000-00000-531100	GENERAL SUPPLIES & MATL	12,778.45	15,000.00	9,854.20	10,000.00	10,000.00	10,000.00	10,000.00	
100-000-62000-00000-531210	WATER / SEWERAGE	4,088.03	4,500.00	6,073.18	5,500.00	5,500.00	5,500.00	5,000.00	
100-000-62000-00000-531215	STORM WATER UTILITY FEES	210.00	500.00	235.00	0.00	0.00	0.00	250.00	
100-000-62000-00000-531220	NATURAL GAS	558.95	750.00	571.67	750.00	750.00	750.00	750.00	
100-000-62000-00000-531230	ELECTRICITY	11,283.64	12,000.00	12,803.47	13,500.00	13,500.00	13,500.00	13,500.00	
100-000-62000-00000-531270	GASOLINE / DIESEL	5,900.54	5,000.00	2,911.10	2,500.00	2,500.00	2,500.00	2,500.00	
100-000-62000-00000-531300	FOOD	720.35	600.00	160.70	600.00	600.00	600.00	500.00	

Account	Description	Actual Expense		Approved Budget		Actual Expense		Approved Budget	
		FY2013	FY2014	FY2014	FY2014	FY2014	FY2015	FY2016	
100-000-62000-00000-531600	SMALL EQUIPMENT	307.15	200.00	200.00	28.18	0.00	0.00	0.00	
100-000-62000-00000-531700	OTHER SUPPLIES	747.56	600.00	600.00	366.86	400.00	0.00	0.00	
100-000-62000-00000-541200	SITE IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-62000-00000-541400	INFRASTRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-62000-00000-542100	MACHINERY & EQUIPMENT	3,496.67	1,500.00	1,500.00	85.49	0.00	0.00	0.00	
100-000-62000-00000-542200	VEHICLES	2,816.46	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-62000-00000-542300	FURNITURE AND FIXTURES	195.90	1,000.00	1,000.00	210.00	0.00	0.00	0.00	
100-000-62000-00000-542500	OTHER EQUIPMENT	1,266.60	1,000.00	1,000.00	625.00	500.00	500.00	500.00	
TOTAL:		159,999.83	176,843.12	176,843.12	163,391.75	59,101.36	56,932.17	56,932.17	
TOTAL:	62000 PARKS	159,999.83	176,843.12	176,843.12	163,391.75	59,101.36	56,932.17	56,932.17	

Account	Description	Actual Expense		Approved Budget		Actual Expense		Approved Budget	
		FY2013	FY2014	FY2014	FY2014	FY2014	FY2015	FY2016	
100-000-65000-00000-511100	REGULAR EMPLOYEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-65000-00000-512100	GROUP INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-65000-00000-512200	SOCIAL SECURITY (FICA) CONTRIB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-65000-00000-512300	MEDICARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-65000-00000-521300	TECHNICAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-65000-00000-522200	REPAIR / MAINT. - BLDG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-65000-00000-523200	COMMUNICATIONS-TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-65000-00000-523700	EDUCATION AND TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-65000-00000-531100	GENERAL SUPPLIES & MATL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-65000-00000-531210	WATER / SEWERAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-65000-00000-531220	NATURAL GAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-65000-00000-531230	ELECTRICITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-65000-00000-531600	SMALL EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-65000-00000-531700	OTHER SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-000-65000-00000-571000	INTERGOVERNMENTAL	122,683.00	122,593.00	122,593.00	122,824.04	122,824.04	123,519.16	127,900.00	
TOTAL:		122,683.00	122,593.00	122,593.00	122,824.04	122,824.04	123,519.16	127,900.00	
TOTAL:	65000 LIBRARY	122,683.00	122,593.00	122,593.00	122,824.04	122,824.04	123,519.16	127,900.00	

Account	Description	Actual Expense FY2013	Approved Budget FY2014	Actual Expense FY2014	Approved Budget FY2015	Approved Budget FY2016
100-000-74100-00000-511100	REGULAR EMPLOYEES	88,093.10	89,872.90	88,715.04	89,793.60	91,343.20
100-000-74100-00000-511200	TEMPORARY EMPLOYEES	0.00	0.00	0.00	0.00	0.00
100-000-74100-00000-511300	OVERTIME	1,042.55	0.00	17.23	0.00	0.00
100-000-74100-00000-511400	ACCRUED VACATION	0.00	0.00	0.00	0.00	0.00
100-000-74100-00000-512000	FRINGE BENEFITS	300.00	300.00	350.00	300.00	300.00
100-000-74100-00000-512100	GROUP INSURANCE	34,159.00	25,621.20	25,621.20	25,621.20	10,281.60
100-000-74100-00000-512200	SOCIAL SECURITY (FICA) CONTRIB	5,323.41	5,590.72	5,394.64	5,585.80	5,492.18
100-000-74100-00000-512300	MEDICARE	1,245.27	1,307.51	1,261.64	1,306.36	1,284.46
100-000-74100-00000-512400	RETIREMENT CONTRIBUTION	5,075.52	5,025.50	5,418.36	5,418.36	5,913.52
100-000-74100-00000-512600	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00
100-000-74100-00000-512700	WORKERS COMPENSATION	1,087.84	1,651.79	1,728.19	1,651.79	1,676.79
100-000-74100-00000-512900	OTHER EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
100-000-74100-00000-521100	OFFICIAL / ADMINISTRATIVE	0.00	0.00	0.00	0.00	0.00
100-000-74100-00000-521200	PROFESSIONAL	16,135.01	16,000.00	25,101.67	14,000.00	20,000.00
100-000-74100-00000-522210	REPAIR / MAINT.- VEHICLE	260.34	0.00	0.00	0.00	0.00
100-000-74100-00000-522320	RENTAL OF EQUIP AND VEHICLES	0.00	0.00	0.00	0.00	0.00
100-000-74100-00000-522330	INS.-OTHER THAN EMP BENEFITS	1,560.04	1,644.63	1,591.86	1,540.21	1,563.64
100-000-74100-00000-523210	COMMUNICATIONS-MOBILE PHONE	671.94	800.00	740.35	500.00	500.00
100-000-74100-00000-523230	COMMUNICATIONS-POSTAGE	671.25	500.00	838.86	700.00	700.00
100-000-74100-00000-523300	ADVERTISING	90.00	200.00	167.80	120.00	200.00
100-000-74100-00000-523400	PRINTING AND BINDING	7.68	200.00	99.74	150.00	150.00
100-000-74100-00000-523500	TRAVEL	1,495.50	1,500.00	1,570.35	1,550.00	1,550.00
100-000-74100-00000-523600	DUES AND FEES	503.00	550.00	1,020.00	750.00	750.00
100-000-74100-00000-523700	EDUCATION AND TRAINING	998.75	1,500.00	1,170.00	800.00	800.00
100-000-74100-00000-531100	GENERAL SUPPLIES & MAT'L	2,451.14	1,500.00	1,409.20	1,000.00	2,000.00
100-000-74100-00000-531270	GASOLINE / DIESEL	820.31	600.00	972.89	750.00	750.00
100-000-74100-00000-531300	FOOD	48.75	200.00	85.90	140.00	100.00
100-000-74100-00000-531400	BOOKS AND PERIODICALS	38.42	50.00	0.00	50.00	50.00
100-000-74100-00000-531700	OTHER SUPPLIES	0.00	100.00	0.00	100.00	100.00
100-000-74100-00000-542200	VEHICLES	0.00	0.00	0.00	0.00	0.00
100-000-74100-00000-542300	FURNITURE AND FIXTURES	0.00	0.00	0.00	0.00	0.00
100-000-74100-00000-542400	COMPUTERS	0.00	0.00	0.00	0.00	500.00
100-000-74100-00000-542500	OTHER EQUIPMENT	0.00	100.00	94.99	100.00	100.00
TOTAL:		162,078.82	154,814.25	163,369.91	151,927.32	146,105.39
TOTAL:	74100 PLANNING ZONING	162,078.82	154,814.25	163,369.91	151,927.32	146,105.39

Account	Description	Actual Expense FY2013	Approved Budget FY2014	Actual Expense FY2014	Approved Budget FY2015	Approved Budget FY2016
100-000-74500-00000-511100	REGULAR EMPLOYEES	0.00	0.00	0.00	0.00	30,222.40
100-000-74500-00000-511300	OVERTIME	0.00	0.00	0.00	0.00	1,000.00
100-000-74500-00000-511400	ACCRUED VACATION	0.00	0.00	0.00	0.00	0.00
100-000-74500-00000-512000	FRINGE BENEFITS	0.00	0.00	0.00	0.00	150.00
100-000-74500-00000-512100	GROUP INSURANCE	0.00	0.00	0.00	0.00	15,174.00
100-000-74500-00000-512200	SOCIAL SECURITY (FICA) CONTRIB	0.00	0.00	0.00	0.00	1,945.09
100-000-74500-00000-512300	MEDICARE	0.00	0.00	0.00	0.00	454.90
100-000-74500-00000-512400	RETIREMENT CONTRIBUTION	0.00	0.00	0.00	0.00	1,871.74
100-000-74500-00000-512600	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00
100-000-74500-00000-512700	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	1,707.15
100-000-74500-00000-521200	PROFESSIONAL	550.00	1,000.00	1,065.00	0.00	1,000.00
100-000-74500-00000-522210	REPAIR / MAINT.- VEHICLE	182.55	700.00	995.28	700.00	1,500.00
100-000-74500-00000-522220	REPAIR / MAINT.- EQUIP	0.00	250.00	0.00	250.00	500.00
100-000-74500-00000-523100	INS.-OTHER THAN EMP BENEFITS	0.00	0.00	0.00	0.00	603.81
100-000-74500-00000-523210	COMMUNICATIONS-MOBILE PHONE	-28.79	100.00	0.00	0.00	825.00
100-000-74500-00000-523230	COMMUNICATIONS-POSTAGE	400.56	200.00	252.00	200.00	260.00
100-000-74500-00000-523300	ADVERTISING	0.00	0.00	0.00	0.00	250.00
100-000-74500-00000-523400	PRINTING AND BINDING	0.00	50.00	0.00	50.00	180.00
100-000-74500-00000-523500	TRAVEL	0.00	300.00	436.00	400.00	475.00
100-000-74500-00000-523600	DUES AND FEES	0.00	150.00	50.00	75.00	75.00
100-000-74500-00000-523700	EDUCATION AND TRAINING	210.00	800.00	206.00	700.00	700.00
100-000-74500-00000-523850	CONTRACT LABOR	0.00	0.00	0.00	1,000.00	1,600.00
100-000-74500-00000-531100	GENERAL SUPPLIES & MAT'L	299.46	200.00	317.69	100.00	500.00
100-000-74500-00000-531270	GASOLINE / DIESEL	0.00	0.00	0.00	1,500.00	2,500.00
100-000-74500-00000-531300	FOOD	0.00	0.00	0.00	0.00	0.00
100-000-74500-00000-531400	BOOKS AND PERIODICALS	0.00	100.00	0.00	100.00	250.00
100-000-74500-00000-531700	OTHER SUPPLIES	0.00	250.00	246.91	200.00	500.00
100-000-74500-00000-542200	VEHICLES	0.00	0.00	0.00	0.00	0.00
100-000-74500-00000-542300	FURNITURE AND FIXTURES	0.00	500.00	142.49	50.00	100.00
100-000-74500-00000-542400	COMPUTERS	279.99	0.00	0.00	0.00	1,500.00
100-000-74500-00000-542500	OTHER EQUIPMENT	100.86	1,000.00	0.00	100.00	900.00
TOTAL:		1,994.63	5,600.00	3,711.37	5,425.00	66,744.09
TOTAL:	74500 CODE ENFORCEMENT	1,994.63	5,600.00	3,711.37	5,425.00	66,744.09

Account	Description	Actual Expense FY2013	Approved Budget FY2014	Actual Expense FY2014	Approved Budget FY2015	Approved Budget FY2016
100-000-75500-00000-511100	REGULAR EMPLOYEES	0.00	0.00	0.00	0.00	0.00
100-000-75500-00000-511300	OVERTIME	0.00	0.00	0.00	0.00	0.00
100-000-75500-00000-512000	FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
100-000-75500-00000-512100	GROUP INSURANCE	0.00	0.00	0.00	0.00	0.00
100-000-75500-00000-512200	SOCIAL SECURITY (FICA) CONTRIB	0.00	0.00	0.00	0.00	0.00
100-000-75500-00000-512300	MEDICARE	0.00	0.00	0.00	0.00	0.00
100-000-75500-00000-512400	RETIREMENT CONTRIBUTION	0.00	0.00	0.00	0.00	0.00
100-000-75500-00000-512600	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00
100-000-75500-00000-512700	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00
100-000-75500-00000-521200	PROFESSIONAL	3,117.15	5,000.00	5,182.50	5,500.00	2,000.00
100-000-75500-00000-521300	TECHNICAL	-97.72	0.00	0.00	0.00	0.00
100-000-75500-00000-522320	RENTAL OF EQUIP AND VEHICLES	0.00	0.00	0.00	0.00	0.00
100-000-75500-00000-523100	INS-OTHER THAN EMP BENEF	0.00	0.00	0.00	0.00	0.00
100-000-75500-00000-523210	COMMUNICATIONS-MOBILE PHONE	0.00	0.00	0.00	0.00	0.00
100-000-75500-00000-523230	COMMUNICATIONS-POSTAGE	20.44	0.00	0.00	0.00	0.00
100-000-75500-00000-523300	ADVERTISING	0.00	750.00	1,018.92	1,200.00	0.00
100-000-75500-00000-523350	MARKETING	0.00	1,250.00	1,052.02	2,000.00	0.00
100-000-75500-00000-523400	PRINTING AND BINDING	117.96	500.00	417.00	500.00	0.00
100-000-75500-00000-523500	TRAVEL	1,168.95	1,000.00	1,232.72	1,500.00	1,000.00
100-000-75500-00000-523600	DUES AND FEES	150.00	150.00	600.00	500.00	500.00
100-000-75500-00000-523700	EDUCATION AND TRAINING	697.41	1,000.00	540.00	1,500.00	1,700.00
100-000-75500-00000-523850	CONTRACT LABOR	0.00	0.00	665.00	0.00	0.00
100-000-75500-00000-531100	GENERAL SUPPLIES & MATL	792.01	1,000.00	1,056.82	1,000.00	250.00
100-000-75500-00000-531270	GASOLINE / DIESEL	0.00	0.00	0.00	0.00	0.00
100-000-75500-00000-531300	FOOD	123.30	300.00	288.57	300.00	150.00
100-000-75500-00000-531400	BOOKS AND PERIODICALS	0.00	0.00	0.00	0.00	0.00
100-000-75500-00000-531600	SMALL EQUIPMENT	0.00	0.00	0.00	0.00	0.00
100-000-75500-00000-531700	OTHER SUPPLIES	0.00	0.00	25.00	0.00	0.00
100-000-75500-00000-541400	INFRASTRUCTURE	0.00	0.00	0.00	0.00	0.00
100-000-75500-00000-542300	FURNITURE AND FIXTURES	300.00	0.00	0.00	0.00	0.00
TOTAL:		6,389.50	10,950.00	12,078.55	14,000.00	5,600.00
TOTAL:	75500 DDA	6,389.50	10,950.00	12,078.55	14,000.00	5,600.00

Account	Description	Actual Expense FY2013	Approved Budget FY2014	Actual Expense FY2014	Approved Budget FY2015	Approved Budget FY2016
100-000-75650-00000-521200	PROFESSIONAL	0.00	0.00	0.00	0.00	3,500.00
100-000-75650-00000-523100	INS-OTHER THAN EMP BENEF	0.00	0.00	0.00	0.00	0.00
100-000-75650-00000-523210	COMMUNICATIONS-MOBILE PHONE	0.00	0.00	0.00	0.00	0.00
100-000-75650-00000-523230	COMMUNICATIONS-POSTAGE	0.00	0.00	0.00	0.00	0.00
100-000-75650-00000-523300	ADVERTISING	0.00	0.00	0.00	0.00	0.00
100-000-75650-00000-523350	MARKETING	0.00	0.00	0.00	0.00	2,000.00
100-000-75650-00000-523400	PRINTING AND BINDING	0.00	0.00	0.00	0.00	2,000.00
100-000-75650-00000-523500	TRAVEL	0.00	0.00	0.00	0.00	500.00
100-000-75650-00000-523700	EDUCATION AND TRAINING	0.00	0.00	0.00	0.00	500.00
100-000-75650-00000-523850	CONTRACT LABOR	0.00	0.00	0.00	0.00	500.00
100-000-75650-00000-531100	GENERAL SUPPLIES & MAT'L	0.00	0.00	0.00	0.00	0.00
100-000-75650-00000-531270	GASOLINE / DIESEL	0.00	0.00	0.00	0.00	3,750.00
100-000-75650-00000-531300	FOOD	0.00	0.00	0.00	0.00	150.00
100-000-75650-00000-531700	OTHER SUPPLIES	0.00	0.00	0.00	0.00	0.00
TOTAL:		0.00	0.00	0.00	0.00	12,900.00
TOTAL:	75650 MAINSTREET	0.00	0.00	0.00	0.00	12,900.00

Account	Description	Actual Revenue FY2013	Approved Budget FY2014	Actual Revenue FY2014	Approved Budget FY2015	Approved Budget FY2016
REVENUE						
210-000-00000-00000-331310	FEDERAL CAPITAL GRANT	2,017.90	0.00	599.00	0.00	0.00
210-000-00000-00000-351300	CONFISCATION - PROPERTY	0.00	0.00	0.00	0.00	0.00
210-000-00000-00000-351320	CASH CONFISCATIONS	5,065.96	0.00	4,328.25	0.00	0.00
210-000-00000-00000-351420	CANINE NARCOTICS FUND	7,454.64	0.00	0.00	0.00	0.00
210-000-00000-00000-389100	INSURANCE CLAIM REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
TOTAL:	00000 N/A	14,538.50	0.00	4,927.25	0.00	0.00
TOTAL:	32000 POLICE	14,538.50	0.00	4,927.25	0.00	0.00
EXPENSE						
210-000-32000-00000-521200	PROFESSIONAL	0.00	0.00	0.00	0.00	0.00
210-000-32000-00000-521300	TECHNICAL	0.00	0.00	4,053.60	0.00	0.00
210-000-32000-00000-522210	REPAIRS/MAINT. - VEHICLE	0.00	0.00	37.50	0.00	0.00
210-000-32000-00000-523300	ADVERTISING	205.50	0.00	0.00	0.00	0.00
210-000-32000-00000-523650	NARCOTICS INVESTIGATIONS	1,787.34	0.00	755.30	0.00	0.00
210-000-32000-00000-523675	CANINE INVESTIGATIONS	1,355.86	0.00	302.89	0.00	0.00
210-000-32000-00000-531100	GENERAL SUPPLIES & MATERIAL	20.74	0.00	0.00	0.00	0.00
210-000-32000-00000-531700	OTHER SUPPLIES	1,586.74	0.00	70.86	0.00	0.00
210-000-32000-00000-542200	VEHICLES	0.00	0.00	0.00	0.00	0.00
210-000-32000-00000-542500	OTHER EQUIPMENT	2,017.90	0.00	1,560.46	0.00	0.00
TOTAL:	00000 N/A	6,974.08	0.00	6,780.61	0.00	0.00
TOTAL:	32000 POLICE	6,974.08	0.00	6,780.61	0.00	0.00

Account	Description	Actual Revenue	Approved Budget	Actual Revenue	Approved Budget	Actual Revenue	Approved Budget
		FY2013	FY2014	FY2014	FY2014	FY2015	FY2016
REVENUE							
350-000-00000-00000-315300	INVESTMENT REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
350-000-00000-00000-391000	INTERFUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL:		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL:	43000 CAPITAL PROJECTS FUND	0.00	0.00	0.00	0.00	0.00	0.00
EXPENSE							
350-000-43000-00000-531210	WATER/SEWERAGE	0.00	0.00	0.00	0.00	0.00	0.00
350-000-43000-00000-531250	ACQUISITION OF PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00
350-000-43000-00000-541400	INFRASTRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00
350-000-43000-00000-579000	CONTINGENCIES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL:		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL:	43000 CAPITAL PROJECTS FUND	0.00	0.00	0.00	0.00	0.00	0.00

<u>Account</u>	<u>Description</u>	<u>Actual Revenue</u> FY2013	<u>Approved Budget</u> FY2014	<u>Actual Revenue</u> FY2014	<u>Approved Budget</u> FY2015	<u>Approved Budget</u> FY2016
505-000-00000-00000-115300	GEFA - WATER RESVR./LOAN FEES	0.00	0.00	0.00	0.00	0.00
505-000-00000-00000-117300	INFRASTRUCTURE	0.00	0.00	0.00	0.00	0.00
505-000-00000-00000-117601	GEFA INFRASTRUCTURE	0.00	0.00	0.00	0.00	0.00
505-000-00000-00000-117602	GEFA - WATER RESERVOIR	0.00	0.00	0.00	0.00	0.00
505-000-00000-00000-117603	METER /SVS LINE LINE REPLACE	0.00	0.00	0.00	0.00	0.00
505-000-00000-00000-122505	DEFERRED REV-GEFA	0.00	0.00	0.00	0.00	0.00
505-000-00000-00000-122506	DEFERRED REV-GEFA WTR RESVR	0.00	0.00	0.00	0.00	0.00
505-000-00000-00000-122507	DEFERRED REV-GEFA LOAN FEES	0.00	0.00	0.00	0.00	0.00
505-000-00000-00000-122600	DEPOSITS PAYABLE-WATER	0.00	0.00	0.00	0.00	0.00
505-000-00000-00000-122601	GEFA INFRASTRUCTURE	0.00	0.00	0.00	0.00	0.00
505-000-00000-00000-344210	WATER CHARGES	1,254,306.27	1,551,200.00	1,394,504.64	1,420,000.00	1,430,000.00
505-000-00000-00000-344211	WATER CHARGE ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
505-000-00000-00000-344215	WATER CHARGES - LATE CHARGES	47,749.67	55,000.00	57,298.05	55,000.00	58,000.00
505-000-00000-00000-344220	WATER CHARGES - METER INSTALL	0.00	8,000.00	10,500.00	227,500.00	12,000.00
505-000-00000-00000-344255	SEWERAGE CHARGES	25,867.89	26,000.00	27,584.84	26,000.00	28,000.00
505-000-00000-00000-344900	OTHER SVC FEES-WTR/SWR	3,031.59	2,500.00	4,727.86	4,800.00	4,800.00
505-000-00000-00000-349300	BAD CHECK FEE	620.10	900.00	880.95	800.00	1,000.00
505-000-00000-00000-361000	INTEREST REVENUES	328.31	3,600.00	466.39	400.00	475.00
505-000-00000-00000-389000	MISC. REVENUE - OTHER	2,432.35	2,000.00	4,797.25	2,500.00	3,500.00
505-000-00000-00000-391000	INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00
505-000-00000-00000-392000	PROCEEDS OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00
TOTAL:		1,334,336.18	1,649,200.00	1,500,759.98	1,737,000.00	1,537,775.00
TOTAL:	44000 WATER	1,334,336.18	1,649,200.00	1,500,759.98	1,737,000.00	1,537,775.00

Account	Description	Actual Expense FY2013	Approved Budget FY2014	Actual Expense FY2014	Approved Budget FY2015	Approved Budget FY2016
505-000-44000-00000-511100	REGULAR EMPLOYEES	363,706.86	371,056.14	368,247.97	379,059.20	412,188.27
505-000-44000-00000-511300	OVERTIME	3,244.57	7,290.00	5,708.26	7,290.00	7,290.00
505-000-44000-00000-511400	ACCRUED VACATION	0.00	0.00	0.00	0.00	0.00
505-000-44000-00000-512000	FRINGE BENEFITS	1,500.00	1,650.00	1,773.69	1,650.00	1,700.00
505-000-44000-00000-512100	GROUP INSURANCE	96,277.42	97,149.60	94,762.54	96,901.20	93,719.70
505-000-44000-00000-512200	SOCIAL SECURITY (FICA) CONTRIB	21,791.06	23,409.10	22,443.22	24,055.95	25,032.42
505-000-44000-00000-512300	MEDICARE	5,096.06	5,474.71	5,248.87	5,625.99	5,854.36
505-000-44000-00000-512400	RETIREMENT CONTRIBUTION	21,267.24	21,097.44	22,132.08	22,619.64	25,328.88
505-000-44000-00000-512600	UNEMPLOYMENT INSURANCE	0.00	0.00	692.00	0.00	0.00
505-000-44000-00000-512700	WORKERS COMPENSATION	16,059.07	13,183.92	12,601.65	13,527.97	15,389.61
505-000-44000-00000-512900	OTHER EMPLOYEE BENEFITS	-244.78	200.00	20,446.46	200.00	0.00
505-000-44000-00000-519999	PERSONNEL COST ALLOCATION	0.00	0.00	0.00	0.00	0.00
505-000-44000-00000-521200	PROFESSIONAL	44,864.59	44,600.00	45,756.10	44,600.00	44,600.00
505-000-44000-00000-521300	TECHNICAL	25,803.34	27,600.00	24,210.07	27,600.00	27,600.00
505-000-44000-00000-522110	DISPOSAL	0.00	0.00	0.00	0.00	0.00
505-000-44000-00000-522130	CUSTODIAL	0.00	0.00	0.00	0.00	0.00
505-000-44000-00000-522200	REPAIR / MAINT - BLDG	0.00	0.00	0.00	0.00	0.00
505-000-44000-00000-522210	REPAIR / MAINT - VEHICLE	4,999.25	3,000.00	3,338.56	4,000.00	4,000.00
505-000-44000-00000-522220	REPAIR / MAINT - EQUIP	7,640.66	3,000.00	2,361.61	3,000.00	3,000.00
505-000-44000-00000-522320	RENTAL OF EQUIP AND VEHICLES	129.51	500.00	433.20	500.00	5,000.00
505-000-44000-00000-523000	OTHER PURCHASED SERVICES	3,209.84	3,000.00	4,707.51	4,800.00	4,800.00
505-000-44000-00000-523050	COLLECTIONS FEES/PAST DUE ACCTS	1,038.31	5,000.00	398.36	2,000.00	750.00
505-000-44000-00000-523100	INS-OTHER THAN EMP BENEF	7,759.60	13,337.41	13,914.73	12,574.07	13,668.13
505-000-44000-00000-523110	COMMERCIAL INS/DEDUCT	0.00	0.00	0.00	0.00	0.00
505-000-44000-00000-523200	COMMUNICATIONS-TELEPHONE	11,015.48	4,800.00	8,227.76	7,000.00	7,000.00
505-000-44000-00000-523210	COMMUNICATIONS-MOBILE PHONE	3,906.70	4,000.00	3,950.75	4,000.00	4,000.00
505-000-44000-00000-523230	COMMUNICATIONS-POSTAGE	12,201.54	12,000.00	12,690.33	13,300.00	13,300.00
505-000-44000-00000-523300	ADVERTISING	1,550.94	900.00	1,093.50	1,000.00	1,000.00
505-000-44000-00000-523400	PRINTING AND BINDING	11,852.80	12,000.00	9,306.36	12,000.00	12,000.00
505-000-44000-00000-523500	TRAVEL	760.10	1,800.00	98.00	1,800.00	1,800.00
505-000-44000-00000-523600	DUES AND FEES	2,638.82	10,000.00	9,069.48	10,000.00	10,000.00
505-000-44000-00000-523700	EDUCATION AND TRAINING	1,340.00	2,000.00	483.00	2,000.00	2,000.00
505-000-44000-00000-523750	INTEREST	0.00	0.00	0.00	0.00	0.00
505-000-44000-00000-523850	CONTRACT LABOR	0.00	0.00	8,261.13	0.00	0.00

Account	Description	Actual Expense FY2013	Approved Budget FY2014	Actual Expense FY2014	Approved Budget FY2015	Approved Budget FY2016
505-000-44000-00000-523900	OTHER	0.00	0.00	578.50	0.00	0.00
505-000-44000-00000-531100	GENERAL SUPPLIES & MAT'L	52,560.07	55,000.00	42,222.82	120,000.00	120,000.00
505-000-44000-00000-531210	WATER / SEWERAGE	0.00	0.00	0.00	0.00	0.00
505-000-44000-00000-531215	STORM WATER UTILITY FEES	30.00	30.00	30.00	0.00	0.00
505-000-44000-00000-531220	NATURAL GAS	0.00	0.00	0.00	0.00	0.00
505-000-44000-00000-531230	ELECTRICITY	354.00	2,500.00	339.98	500.00	500.00
505-000-44000-00000-531270	GASOLINE / DIESEL	26,241.53	24,500.00	24,456.88	24,500.00	20,000.00
505-000-44000-00000-531300	FOOD	0.00	0.00	0.00	0.00	0.00
505-000-44000-00000-531400	BOOKS & PERIODICALS	0.00	0.00	0.00	0.00	0.00
505-000-44000-00000-531510	WATER PURCHASED - RESALE	333,369.66	379,500.00	343,579.81	379,500.00	379,500.00
505-000-44000-00000-531600	SMALL EQUIPMENT	432.95	900.00	187.49	900.00	900.00
505-000-44000-00000-531610	SEWERAGE PURCHASES	23,520.88	25,000.00	31,182.76	25,000.00	25,000.00
505-000-44000-00000-531700	OTHER SUPPLIES	7,009.90	7,500.00	11,218.19	7,500.00	5,000.00
505-000-44000-00000-541300	BUILDINGS	0.00	0.00	0.00	0.00	0.00
505-000-44000-00000-541400	INFRASTRUCTURE	0.00	0.00	0.00	0.00	0.00
505-000-44000-00000-541401	GEFA WTR - INFRASTRUCTURE	0.00	0.00	0.00	0.00	0.00
505-000-44000-00000-541402	CAPITAL PROJ. - INFRASTRUCTURE	0.00	6,000.00	0.00	6,000.00	6,000.00
505-000-44000-00000-542100	MACHINERY & EQUIPMENT	1,060.00	0.00	0.00	0.00	0.00
505-000-44000-00000-542102	CAPITAL PROJ.-SUPPL. & EQUIP.	0.00	0.00	0.00	0.00	0.00
505-000-44000-00000-542200	VEHICLES	0.00	17,000.00	368.00	17,000.00	17,000.00
505-000-44000-00000-542300	FURNITURE AND FIXTURES	0.00	0.00	0.00	0.00	0.00
505-000-44000-00000-542400	COMPUTERS	277.98	0.00	0.00	0.00	0.00
505-000-44000-00000-542500	OTHER EQUIPMENT	0.00	0.00	2,788.09	0.00	0.00
505-000-44000-00000-561000	DEPRECIATION	115,265.00	0.00	116,553.28	0.00	0.00
505-000-44000-00000-581200	DEBT SVC. PRINC.- DE LANDEN	0.00	0.00	0.00	0.00	4,424.05
505-000-44000-00000-581300	DEBT SVC. PRINC.- GEFA INFRASTR	0.00	101,689.81	90,022.43	106,043.99	110,584.57
505-000-44000-00000-581305	DEBT SVC. PRINC. - GEFA/WTR RESVR.	0.00	7,897.01	5,658.71	0.00	0.00
505-000-44000-00000-582200	DEBT SVC. PRINC. - DE LANDEN	0.00	0.00	0.00	0.00	788.75
505-000-44000-00000-582300	DEBT SVC. INT. - GEFA INFRASTR	94,197.78	90,022.43	0.00	85,668.25	81,127.67
505-000-44000-00000-582305	DEBT SVC. INT. - GEFA/WTR RESVR.	383.09	2,556.93	0.00	25,464.00	25,464.00
TOTAL:		1,324,111.82	1,408,144.50	1,371,544.13	1,499,180.26	1,537,310.41
TOTAL:	44000 WATER	1,324,111.82	1,408,144.50	1,371,544.13	1,499,180.26	1,537,310.41

<u>Account</u>	<u>Description</u>	<u>Actual Revenue</u> FY2013	<u>Approved Budget</u> FY2014	<u>Actual Revenue</u> FY2014	<u>Approved Budget</u> FY2015	<u>Approved Budget</u> FY2016
REVENUE						
545-000-00000-00000-345500	TRANSIT INCOME	10,000.00	500.00	0.00	0.00	0.00
545-000-00000-00000-345505	TRANSIT ADVERTISING	515.00	6,760.00	0.00	0.00	0.00
545-000-00000-00000-345510	TRANSIT PASSENGER FARES	256.00	38,480.00	430.00	0.00	0.00
545-000-00000-00000-371000	CONTRIBUTIONS AND DONATIONS	23,160.00	0.00	0.00	0.00	0.00
545-000-00000-00000-392000	PROCEEDS OF FIXED ASSETS	0.00	-4,686.00	0.00	0.00	0.00
TOTAL:	ANT Transit	33,931.00	41,054.00	430.00	0.00	0.00
TOTAL:		33,931.00	41,054.00	430.00	0.00	0.00
EXPENSES						
545-000-75610-00000-511100	REGULAR EMPLOYEES	6,362.73	22,304.10	5,945.79	0.00	0.00
545-000-75610-00000-512200	SOCIAL SECURITY	394.48	1,382.85	368.67	0.00	0.00
545-000-75610-00000-512300	MEDICARE	92.26	323.41	86.23	0.00	0.00
545-000-75610-00000-512600	UNEMPLOYMENT INSURANCE	0.00	1,393.00	1,393.00	0.00	0.00
545-000-75610-00000-512700	WORKERS COMPENSATION	0.00	1,253.49	1,253.49	0.00	0.00
545-000-75610-00000-521200	PROFESSIONAL	445.00	0.00	0.00	0.00	0.00
545-000-75610-00000-522210	REPAIRS/MAINT. - VEHICLE	2,016.51	1,000.00	1,969.38	0.00	0.00
545-000-75610-00000-523100	INS.-OTHER THAN EMP BENEFITS	0.00	2,080.13	2,080.13	0.00	0.00
545-000-75610-00000-523210	COMMUNICATIONS - TELEPHONE	127.56	459.72	87.80	0.00	0.00
545-000-75610-00000-523300	ADVERTISING	412.73	175.00	0.00	0.00	0.00
545-000-75610-00000-523600	DUES AND FEES	21.00	25.00	0.00	0.00	0.00
545-000-75610-00000-523850	CONTRACT/CASUAL LABOR	75.00	0.00	0.00	0.00	0.00
545-000-75610-00000-531100	GENERAL SUPPLIES & MAT'L	1,321.13	765.00	21.81	0.00	0.00
545-000-75610-00000-531270	GASOLINE / DIESEL	4,896.29	15,600.00	3,620.17	0.00	0.00
545-000-75610-00000-531600	SMALL EQUIPMENT	116.13	150.00	0.00	0.00	0.00
545-000-75610-00000-561000	DEPRECIATION	1,544.00	0.00	1,930.00	0.00	0.00
TOTAL:	ANT Transit	17,824.82	46,911.70	18,756.47	0.00	0.00
TOTAL:		17,824.82	46,911.70	18,756.47	0.00	0.00

<u>Account</u>	<u>Description</u>	<u>Actual Revenue</u> FY2013	<u>Approved Budget</u> FY2014	<u>Actual Revenue</u> FY2014	<u>Approved Budget</u> FY2015	<u>Approved Budget</u> FY2016
565-000-000000-000000-319900	PENALTIES/INT.-STORM WTR FEES	0.00	0.00	1,043.25	800.00	859.34
565-000-000000-000000-344260	STORMWATER UTILITY CHARGES	97,013.92	106,000.00	100,204.27	100,100.00	101,600.00
565-000-000000-000000-349300	BAD CHECK FEE	0.00	0.00	0.00	0.00	0.00
565-000-000000-000000-361000	INTEREST REVENUES	0.00	0.00	0.00	0.00	0.00
565-000-000000-000000-389000	MISC REVENUE - OTHER	0.00	0.00	0.00	0.00	0.00
TOTAL:		97,013.92	106,000.00	101,247.52	100,900.00	102,459.34
TOTAL:	43200 STORMWATER	97,013.92	106,000.00	101,247.52	100,900.00	102,459.34

<u>Account</u>	<u>Description</u>	<u>Actual Expense</u> FY2013	<u>Approved Budget</u> FY2014	<u>Actual Expense</u> FY2014	<u>Approved Budget</u> FY2015	<u>Approved Budget</u> FY2016
565-000-43200-00000-511100	REGULAR EMPLOYEES	39,341.60	39,529.62	39,520.00	39,998.40	41,496.00
565-000-43200-00000-511300	OVERTIME	0.00	0.00	0.00	0.00	0.00
565-000-43200-00000-512000	FRINGE BENEFITS	150.00	150.00	298.70	150.00	150.00
565-000-43200-00000-512100	GROUP INSURANCE	5,158.80	5,158.80	5,158.80	5,158.80	5,140.80
565-000-43200-00000-512200	SOCIAL SECURITY (FICA) CONTRIB	2,408.60	2,460.14	2,398.36	2,489.20	2,541.58
565-000-43200-00000-512300	MEDICARE	563.21	575.35	560.88	582.15	594.41
565-000-43200-00000-512400	RETIREMENT CONTRIBUTION	2,261.76	2,257.67	2,353.80	2,353.80	2,592.75
565-000-43200-00000-512600	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00
565-000-43200-00000-512700	WORKERS COMPENSATION	1,212.82	1,059.45	1,059.45	1,071.96	1,113.44
565-000-43200-00000-512900	OTHER EMPLOYEE BENEFITS	-448.22	0.00	268.53	0.00	0.00
565-000-43200-00000-521200	PROFESSIONAL	0.00	10,000.00	6,603.50	10,000.00	8,000.00
565-000-43200-00000-521300	TECHNICAL	0.00	100.00	0.00	100.00	0.00
565-000-43200-00000-522110	DISPOSAL	0.00	0.00	120.00	0.00	0.00
565-000-43200-00000-522210	REPAIR / MAINT. - VEHICLE	999.05	600.00	586.73	600.00	300.00
565-000-43200-00000-522220	REPAIR / MAINT. - EQUIP	192.50	152.00	225.50	230.00	230.00
565-000-43200-00000-522320	RENTAL OF EQUIP AND VEHICLES	1,429.50	600.00	1,202.58	950.00	950.00
565-000-43200-00000-523100	INS-OTHER THAN EMP BENEFITS	2,702.70	3,696.76	3,696.76	3,510.87	3,495.38
565-000-43200-00000-523110	COMMERCIAL INS/DEDUCT	0.00	0.00	0.00	0.00	0.00
565-000-43200-00000-523210	COMMUNICATIONS-MOBILE PHONE	360.39	400.00	366.56	400.00	400.00
565-000-43200-00000-523230	COMMUNICATIONS-POSTAGE	137.77	150.00	55.32	150.00	100.00
565-000-43200-00000-523300	ADVERTISING	0.00	250.00	0.00	250.00	125.00
565-000-43200-00000-523350	MARKETING	0.00	500.00	410.00	300.00	150.00
565-000-43200-00000-523400	PRINTING AND BINDING	297.84	600.00	344.00	400.00	250.00
565-000-43200-00000-523500	TRAVEL	40.00	500.00	0.00	300.00	1,000.00
565-000-43200-00000-523600	DUES AND FEES	200.00	250.00	225.00	250.00	100.00
565-000-43200-00000-523700	EDUCATION AND TRAINING	371.87	700.00	115.00	400.00	1,000.00
565-000-43200-00000-531100	GENERAL SUPPLIES & MAT'L	5,909.27	5,200.00	7,550.64	5,200.00	5,000.00
565-000-43200-00000-531215	STORM WATER UTILITY FEES	0.00	0.00	0.00	0.00	0.00
565-000-43200-00000-531270	GASOLINE / DIESEL	1,333.91	1,000.00	1,302.87	1,000.00	1,000.00
565-000-43200-00000-531300	FOOD	118.46	300.00	206.80	300.00	300.00
565-000-43200-00000-531600	SMALL EQUIPMENT	0.00	0.00	0.00	0.00	0.00
565-000-43200-00000-531700	OTHER SUPPLIES	150.00	0.00	117.03	0.00	0.00
565-000-43200-00000-541400	INFRASTRUCTURE	3,857.47	29,810.21	13,966.36	24,754.82	26,429.98
565-000-43200-00000-542200	VEHICLES	0.00	0.00	0.00	0.00	0.00
565-000-43200-00000-542500	OTHER EQUIPMENT	161.71	0.00	0.00	0.00	0.00
565-000-43200-00000-561000	DEPRECIATION	2,832.05	0.00	585.32	0.00	0.00
TOTAL:		71,743.06	106,000.00	89,298.49	100,900.00	102,459.34
	43200 STORMWATER	71,743.06	106,000.00	89,298.49	100,900.00	102,459.34

TAB E

FY 2016 ANNUAL BUDGET- Performance and Workload Measurements

DEPARTMENT NAME: ELECTIONS-14000

STATEMENT OF SERVICE

Provide Elections services to the City through the service agreement with Barrow County (including the Barrow County Board of Elections and Registration).

OBJECTIVES ACCOMPLISHED AND THOSE NOT COMPLETED FOR FY 2015

- Continued agreement with Barrow County (including the Barrow County Board of Elections and Registration Office)-Completed

OBJECTIVES FOR FISCAL YEAR 2016

Continue agreement with Barrow County (including the Barrow County Board of Elections and Registration Office)

WORKLOAD MEASURES

Workload is handled by outsourcing (Barrow County Board of Elections and Registration)

PRODUCTIVITY MEASURES

- Prepare essential paperwork for Barrow County Board of Elections and Registration Office
- Qualify Candidates for the City of Auburn during Election period
- File required paperwork with the State Ethics Office during qualifying
- Verify that proper notification has been posted in the City's legal organ by Barrow County Board of Elections and Registration Office
- Set Qualifying dates and times

Authorized Positions

None

FY 2016 ANNUAL BUDGET- Performance and Workload Measurements

DEPARTMENT: Administration and Finance -15100

STATEMENT OF SERVICE

The Financial Administration has the primary responsibility for the fiscal integrity of the City of Auburn. Our objective is provide a financial environment that is secure, encourages the accomplishment of Council's policies and procedures, provides timely and accurate information for human resources, city contracts, documents and minutes and internal financial controls, and assists all levels of management in making prudent financial and administrative decisions

OBJECTIVES ACCOMPLISHED AND THOSE NOT COMPLETED FOR FY 2015

(NOTE LIST SUBMITTED OBJECTIVES FROM FY 2015 BUDGET INFORMATION AND PLACE COMPLETED, NOT COMPLETED, OR IN PROCESS)

- Analyze and Present the 6- Month FY 2015 Budget financial report and make recommendations of the current financial conditions to Mayor and Council – May 2015 **Completed**
- Present the FY 2014 Audit to Mayor and Council – May 2015 **Completed**
- Prepare and submit the FY 2016 Budget Planning Calendar- May 2015 **Completed**
- Administer the Senior Development on Autry Road- June 2015 **In Process**
- Maintain accounts for investments, general fund, water enterprise fund and SPLOST Funds and prepare and post journal entries- Monthly **Completed**
- Record bank activity in general ledger, all account transfers, revenue, deposits and NSF checks and reconciles Master Bank Account- Monthly **Completed**
- Report Department Head Staff Meeting Minutes to Mayor and Council- Monthly **Completed**
- Administer the TE Grant "Auburn Trail Head Project" **In Process**
- Administer and Monitor Parks mill Concession Stand and Restrooms- February 2015 **In Process**
- Administer Water Supply Project – Monthly **In Process**
- Administer human resources that include payroll, new hire procedures, employee benefits, personnel and financial records - Weekly **Completed**
- Execute and manage all contracts authorized by Mayor and Council- Monthly **Completed**

OBJECTIVES FOR FISCAL YEAR 2016

(MUST HAVE DATE TO BE COMPLETED BY EACH OBJECTIVE)

- Analyze and Present the 6- Month FY 2016 Budget financial report and make recommendations of the current financial conditions to Mayor and Council – May 2016
- Present the FY 2015 Audit to Mayor and Council – May 2016
- Prepare and submit the FY 2017 Budget Planning Calendar- May 2016
- Administer the Senior Development on Autry Road- November 2015
- Administer Water Supply Project and Reservoir connections- July 2016
- Maintain accounts for investments, general fund, water enterprise fund and SPLOST Funds and prepare and post journal entries- Monthly
- Record bank activity in general ledger, all account transfers, revenue, deposits and NSF checks and reconciles Master Bank Account- Monthly
- Complete the TE Grant “Auburn Trail Head Project” **June 2016**
- Install and Implement new Tax Software- November 2015
- Administer human resources that include payroll, new hire procedures, employee benefits, personnel and financial records - Weekly
- Design Plans for Welcome Center at Trail Head Project July 2016

WORKLOAD MEASURES

Hours worked 8,000 (4 x 40 x 50)

PRODUCTIVITY MEASURES

Administrative Services	(3 x 20 x 50) - 2,000
Council Meetings/ Preparations	(2 x 15 x 50) - 1,000
Human Resources	(1 x 15 x 50) - 750
Financial Control/Management	(2 x 15 x 50) - 1,500
Mayor’s Management	(1 x 20 x 50) - 1,000
Maintaining Documents/Contracts	(2 x 15 x 50) - 1,000
Information Technology	(1 x 15 x 50) - 750

AUTHORIZED POSITIONS

GRADE

4 Full Time Grade: 34-1 21-2 15-1

City Administrator, City Clerk, City Accountant/Human Resources, and Executive Assistant to Mayor and Council

Performance Budget

In addition to the line item budget, the budget document shall include "performance" budget information. The performance budget provides information on the goals and objectives which each department has determined that it seeks to accomplish during the budget year. The performance budget also utilizes "performance indicators" which measure services rendered and departmental efficiency / effectiveness on a historical basis and projects targets of the indicators for the upcoming budget year. The City shall strive to minimize, and reduce if possible, staffing levels required to accomplish its service delivery.

FY 2016 ANNUAL BUDGET- Performance and Workload Measurements

DEPARTMENT NAME: IT-15350

STATEMENT OF SERVICE

Provide Information Technology support to the City through service and maintenance agreements.

OBJECTIVES ACCOMPLISHED AND THOSE NOT COMPLETED FOR FY 2015

- Continued agreement with VC3 through a Master Services Agreement and a Virtual Office Advantage (VOA) Agreement-Completed
- Migrated from VC3 to Cpak Technology Solutions-Completed
- Continued agreement with Cpak Technology Services Agreement-Completed

OBJECTIVES FOR FISCAL YEAR 2016

- Continue agreement with Cpak Technology Services Agreement for City's Information Technology

WORKLOAD MEASURES

Workload is handled by outsourcing (Cpak Technology Solutions)

PRODUCTIVITY MEASURES

- Productivity measures handled by Cpak Technology Solutions through a Master Services Agreement
- Cpak Technology Solutions
 - Maintain Municipal Networks
 - Maintain and Update Environment and Thin clients
 - Maintain Approved Laptops and Desktops
 - Monitor Network Activity and Environment
 - Monitor City Network Room Remotely(Temperature, Water Leaks)
 - Review Future Upgrades, Updates, and System or Software Purchases

AUTHORIZED POSITIONS

Workload is handled by outsourcing (Cpak Technology Solutions)

FY 2016 ANNUAL BUDGET- Performance and Workload Measurements

DEPARTMENT: Government Buildings 15650

STATEMENT OF SERVICE

To provide accommodations for all city services in adequate and comfortable surroundings. To maintain the structures in a manner that meets all health and safety criteria.

OBJECTIVES ACCOMPLISHED AND THOSE NOT COMPLETED FOR FY 2015

(NOTE LIST SUBMITTED OBJECTIVES FROM FY 2015 BUDGET INFORMATION AND PLACE COMPLETED, NOT COMPLETED, OR IN PROCESS)

Construct Equipment Shelter – NOT COMPLETED

Fence for Public Works Lot - March, 2015 – Item Removed due to decision not to construct

OBJECTIVES FOR FISCAL YEAR 2016

(MUST HAVE DATE TO BE COMPLETED BY EACH OBJECTIVE)

Construct Equipment Shelter - March 2016

Oversee construction of concession stand building at Parks Mill ballfield

WORKLOAD MEASURES

General Maintenance for Grounds & Buildings – WEEKLY

Maintain Grounds and Buildings in a safe and attractive manner – WEEKLY

Buildings: City Hall, Cottage, Museum, and Library -

PRODUCTIVITY MEASURES

Maintain appearance of all city buildings – Monthly

Maintain water, sewage, and electrical for all City buildings - Monthly

AUTHORIZED POSITIONS - 0

Performance Budget

In addition to the line item budget, the budget document shall include “performance” budget information. The performance budget provides information on the goals and objectives which each department has determined that it seeks to accomplish during the budget year. The performance budget also utilizes “performance indicators” which

measure services rendered and departmental efficiency / effectiveness on a historical basis and projects targets of the indicators for the upcoming budget year. The City shall strive to minimize, and reduce if possible, staffing levels required to accomplish its service delivery.

FY 2016 ANNUAL BUDGET- Performance and Workload Measurements

DEPARTMENT: 26500 MUNICIPAL COURT SERVICES

STATEMENT OF SERVICE

The Court Services' mission is to provide the professional handling of citations in a prompt and efficient manner. We also provide a pre-trial diversion program to better service our customers.

OBJECTIVES ACCOMPLISHED AND THOSE NOT COMPLETED FOR FY 2015

(NOTE LIST SUBMITTED OBJECTIVES FROM FY 2015 BUDGET INFORMATION AND PLACE COMPLETED, NOT COMPLETED, OR IN PROCESS)

1. COMPLETE THE NEW OPERATING STANDARDS AND PROCEDURES FOR THE MUNICIPAL COURT RECORDS THROUGH THE IMPLEMENTATION OF COURTSWARE SOFTWARE. **COMPLETED 10 OF THE 15 CHAPTERS.**
2. INCREASE THE NUMBER OF VIOLATORS ASSIGNED COMMUNITY SERVICE BY 10%. **AFTER 9 MONTHS WE ARE AT A 9% INCREASE.**

OBJECTIVES FOR FISCAL YEAR 2016

(MUST HAVE DATE TO BE COMPLETED BY EACH OBJECTIVE)

1. KEEP THE OPERATING STANDARDS AND PROCEDURES FOR THE MUNICIPAL COURT RECORDS CURRENT AND UP TO DATE AND COMPLETE THE NEW OPERATING STANDARDS BY 9/30/2016.
2. MAINTAIN THE INCREASE OF VIOLATORS ASSIGNED COMMUNITY SERVICE BY 10%.
COMPLETION DATE OF 9/30/2016.

WORKLOAD MEASURES

Hours worked: 2,000 (1 x 40 x 50)

PRODUCTIVITY MEASURES

Entering Citations	3 hrs x 1 x 50 = 150
Phone Calls	4 hrs x 1 x 50 = 200
Preparing Court Dockets	6 hrs x 1 x 50 = 300
Court Time	5 hrs x 1 x 50 = 250
Payments	5 hrs x 1 x 50 = 250
Processing Citations after Court	4 hrs x 1 x 50 = 200
Providing Documents	2 hrs x 1 x 50 = 100
Pre-Trial Diversion	5 hrs x 1 x 50 = 250

26500 MUNICIPAL COURT SERVICES (CONT.)

Support Service Backup (PD)	4 hrs x 1 x 50 = 200
<u>Delivering Documents</u>	<u>2 hrs x 1 x 50 = 100</u>
Total	2000

AUTHORIZED POSITIONS

GRADE - 21

Performance Budget

In addition to the line item budget, the budget document shall include "performance" budget information. The performance budget provides information on the goals and objectives which each department has determined that it seeks to accomplish during the budget year. The performance budget also utilizes "performance indicators" which measure services rendered and departmental efficiency / effectiveness on a historical basis and projects targets of the indicators for the upcoming budget year. The City shall strive to minimize, and reduce if possible, staffing levels required to accomplish its service delivery.

FY 2016 ANNUAL BUDGET- Performance and Workload Measurements

DEPARTMENT: **32000 POLICE**

STATEMENT OF SERVICE

The Auburn Police Department exists to protect and serve the citizens and visitors of the City of Auburn. The sworn officers of the Auburn Police Department are professional, dedicated and community oriented. They enforce all state, local laws and city ordinances, protect life, property, and preserve the public peace and safety. We will be proactive in preventing crime and local disorder. We will uphold the Constitution of the United States and the state of Georgia.

OBJECTIVES ACCOMPLISHED AND THOSE NOT COMPLETED FOR FY 2015

(NOTE LIST SUBMITTED OBJECTIVES FROM FY 2015 BUDGET INFORMATION AND PLACE COMPLETED, NOT COMPLETED, OR IN PROCESS)

1. Deploy and implement the new Court & Records Management software (Courtware) - **Completed.**
2. Review and revise the Auburn Police Department Policy and Procedure Manual to ensure compliance with state certification standards – **In process.**
3. Update the City of Auburn Police Department website with current photos of all departmental employees and up-to-date forms and information – **Not completed** (removed because of officer safety concerns).
4. Outfit all sworn officers with one Class “A” uniform for special details – **In process.**
5. Seek State Certification – This acknowledges the implementation of policies and procedures that are conceptually sound and operationally effective – **In process.**

OBJECTIVES FOR FISCAL YEAR 2016

(MUST HAVE DATE TO BE COMPLETED BY EACH OBJECTIVE)

1. Meet the GIRMA Law Enforcement Initiative requirements by January 2016. Requires reviewing and revising the Auburn Police Department Policy and Procedure Manual, to implement High Risk/Critical Task policies. A onsite audit by LGRMS to confirm we are meeting standards and training staff is required (12% discount on liability contribution).
2. Apply for GACP State Certification by December 2016 – This acknowledges the implementation of policies and procedures that are conceptually sound and

32000 POLICE (CONT.)

3. operationally effective. This will build on completing the GIRMA initiative and the preparation of documentation to show compliance (20% total discount on liability contribution).
4. Outfit all sworn officers with one Class "A" uniform for special details – this was not completed in 2015 due to personnel attrition and cost.

WORKLOAD MEASURES

Hours Worked: (Patrol) 16 x 43 hrs x 50 = 34,400
(Command Staff, CID, Code Enforce, Records) 6.25 x 40 hrs x 50 = 12,500
Total = 46,900

PRODUCTIVITY MEASURES

Administrative, Budget, Human Resources, etc. –	3 x 40 x 50 = 6,000
Criminal Investigations and Reports, Code Enforce –	2.25 x 40 x 50 = 4,500
Supervision, Review Reports, Evaluations, etc. –	4 x 43 x 50 = 8,600
Patrol, Arrests, Report Writing, etc. –	8 x 43 x 50 = 17,200
Records Manager / Evidence Custodian –	1 x 40 x 50 = 2,000
<u>Support Services -</u>	<u>4 x 43 x 50 = 8,600</u>
Total	46,900

AUTHORIZED POSITIONS: 22 FULL TIME

GRADE: 29 – 1
26 – 2
20 – 4
19 – 3
17 – 7
15 – 1
11 – 4

Performance Budget

In addition to the line item budget, the budget document shall include "performance" budget information. The performance budget provides information on the goals and objectives which each department has determined that it seeks to accomplish during the budget year. The performance budget also utilizes "performance indicators" which measure services rendered and departmental efficiency / effectiveness on a historical basis and projects targets of the indicators for the upcoming budget year. The City shall strive to minimize, and reduce if possible, staffing levels required to accomplish its service delivery.

FY 2016 ANNUAL BUDGET- Performance and Workload Measurements

DEPARTMENT: Public Works (41000)

STATEMENT OF SERVICE

The Public Works Department is to provide guidance, support and labor for the effective operation and function of the city's infrastructure and public service departments (except Police Department). Public Works oversees the Road, Stormwater, Government building, Parks & Leisure and Events.

OBJECTIVES ACCOMPLISHED AND THOSE NOT COMPLETED FOR FY 2015

(NOTE LIST SUBMITTED OBJECTIVES FROM FY 2015 BUDGET INFORMATION AND PLACE COMPLETED, NOT COMPLETED, OR IN PROCESS)

DEVELOPED A NEW PROGRAM TO PROCESS, DISTRIBUTE AND TRACK WORK ORDERS ACCORDING TO DEPARTMENT IN ORDER TO TELL HOW MUCH TIME IS SPENT ON EACH INDIVIDUAL PROJECT FOR EMPLOYEE JUSTIFICATION

TO ADMINISTRATIVELY SUPPORT DEPARTMENTS THAT FALL UNDER THE SUPERVISION OF THE PUBLIC WORKS DEPARTMENT – ONGOING

TO PROVIDE SUPERVISION AND MANAGEMENT FOR EMPLOYEES OF PUBLIC WORKS, WATER, STORMWATER, GOVERNMENT BUILDING AND P & L DEPT., ONGOING

TO PROCESS, DISTRIBUTE AND TRACK WORK ORDERS ACCORDING TO DEPARTMENT - ONGOING

TO PROVIDE SAFETY TRAINING FOR ALL PUBLIC WORK EMPLOYEES – MONTHLY

OBJECTIVES FOR FISCAL YEAR 2016

(MUST HAVE DATE TO BE COMPLETED BY EACH OBJECTIVE)

To Administratively support departments that fall under the supervision of the Public Works Dept. - Ongoing

To provide supervision and management for employees of Public Works, Water, Stormwater, Government Buildings and P & L Dept. - Ongoing

Continue to develop an effective and productive team of employees - Ongoing

To continue the operation of the Great American Clean-up Bi-Yearly (April & October)

Acquire additional equipment (Motor Grader & Dump Truck) for the Public Works Dept. – October 2015

WORKLOAD MEASURES

PRODUCTIVITY MEASURES

SUPERVISION & MANAGEMENT	4000
ADMINISTRATIVE	2000
MISC. LABOR	2000

AUTHORIZED POSITIONS

GRADE 13 – 1

GRADE 15 - 1

Performance Budget

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FY 2016 ANNUAL BUDGET- Performance and Workload Measurements

DEPARTMENT: ROADS - 42200

STATEMENT OF SERVICE

The Road Department is to promote and provide a safe roadway system throughout the city. This department provides road maintenance by patching and pothole repair to maximize travel safety. Also does roadside maintenance in order to improve visibility of traffic at intersections and critical low-visibility areas. This department also seeks to improve roadway safety by providing more visible road and street signs.

OBJECTIVES ACCOMPLISHED AND THOSE NOT COMPLETED FOR FY 2015

(NOTE LIST SUBMITTED OBJECTIVES FROM FY 2015 BUDGET INFORMATION AND PLACE COMPLETED, NOT COMPLETED, OR IN PROCESS)

DEVELOP (WITH PLANNING) A GIS MAPPING SYSTEM FOR ROAD SIGN REPLACEMENT – COMPLETED
DEVELOP A PLAN TO RECONSTRUCT CRONIC TOWN RD. – ONGOING
SUBMIT APPLICATION FOR LMIG FUNDS FOR 4TH AVE- COMPLETED
CONSTRUCTION FOR 4TH AVE PAVING- IN PROCESS

OBJECTIVES FOR FISCAL YEAR 2016

(MUST HAVE DATE TO BE COMPLETED BY EACH OBJECTIVE)

Develop a plan with Barrow County to reconstruct Cronic Town Rd. – Contingent of Barrow Co. funds
Rebuild road shoulders to eliminate drop-offs – September 2016
Continuation of sidewalks on 4th Avenue to Auburn-County Line Rd. – June 2016
Replace ¼ of all signs to retro-reflectivity as required by Law – September 2016

AUTHORIZED POSITIONS - 0

Performance Budget

In addition to the line item budget, the budget document shall include “performance” budget information. The performance budget provides information on the goals and objectives which each department has determined that it seeks to accomplish during the budget year. The performance budget also utilizes “performance indicators” which measure services rendered and departmental efficiency / effectiveness on a historical basis and projects targets of the indicators for the upcoming budget year. The City shall strive to minimize, and reduce if possible, staffing levels required to accomplish its service delivery.

FY 2016 ANNUAL BUDGET- Performance and Workload Measurements

DEPARTMENT: ROADS - 42200

STATEMENT OF SERVICE

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OBJECTIVES ACCOMPLISHED AND THOSE NOT COMPLETED FOR FY 2015

(NOTE LIST SUBMITTED OBJECTIVES FROM FY 2015 BUDGET INFORMATION AND PLACE COMPLETED, NOT COMPLETED, OR IN PROCESS)

DEVELOP (WITH PLANNING) A GIS MAPPING SYSTEM FOR ROAD SIGN REPLACEMENT – COMPLETED
DEVELOP A PLAN TO RECONSTRUCT CRONIC TOWN RD. – ONGOING
SUBMIT APPLICATION FOR LMIG FUNDS FOR 4TH AVE- COMPLETED
CONSTRUCTION FOR 4TH AVE PAVING- IN PROCESS

OBJECTIVES FOR FISCAL YEAR 2016

(MUST HAVE DATE TO BE COMPLETED BY EACH OBJECTIVE)

Develop a plan with Barrow County to reconstruct Cronic Town Rd. – Contingent of Barrow Co. funds
Rebuild road shoulders to eliminate drop-offs – September 2016
Continuation of sidewalks on 4th Avenue to Auburn-County Line Rd. – June 2016
Replace ¼ of all signs to retro-reflectivity as required by Law – September 2016

AUTHORIZED POSITIONS - 0

Performance Budget

In addition to the line item budget, the budget document shall include “performance” budget information. The performance budget provides information on the goals and objectives which each department has determined that it seeks to accomplish during the budget year. The performance budget also utilizes “performance indicators” which measure services rendered and departmental efficiency / effectiveness on a historical basis and projects targets of the indicators for the upcoming budget year. The City shall strive to minimize, and reduce if possible, staffing levels required to accomplish its service delivery.

FY 2016 ANNUAL BUDGET- Performance and Workload Measurements

DEPARTMENT: Parks and Leisure 62000 and special Events 61920

STATEMENT OF SERVICE

The City of Auburn Parks and Leisure Services Department provides safe, clean, and accessible facilities, parks and open spaces along with professionally managed leisure activities for all our citizens. Services will be provided to enrich the quality of life for all local citizens and encourage community pride in the City.

The City of Auburn Special Events creates and promotes community activities and event opportunities citizens and visitors to enjoy. Our mission is to bring our community together for fun and fellowship, and to create local pride in our community.

OBJECTIVES ACCOMPLISHED AND THOSE NOT COMPLETED FOR FY 2015

(NOTE LIST SUBMITTED OBJECTIVES FROM FY 2015 BUDGET INFORMATION AND PLACE COMPLETED, NOT COMPLETED, OR IN PROCESS)

Continue programming for our Senior groups – Continuing process

Continue to support Auburn Dixie Youth in their program – Continuing process

Continue the Tennis Program – Continuing process

Offer Movies in the Park - April through October – Continuing process

Coordinate and implement all Festivals and Events approved by City Council – Continuing

Continue maintenance and beautification of all parks within the City – By Public Works

Analyze the cost of construction to complete Phase I of the Parks Mill Ballfields – Not completed

Plan and implement all Parks & Leisure Commission meetings – Monthly - Continuing

Offer Yard Sale twice a month – changed to once a month

OBJECTIVES FOR FISCAL YEAR 2016

(MUST HAVE DATE TO BE COMPLETED BY EACH OBJECTIVE)

Continue programming for our Senior groups.

Continue to support Auburn Dixie Youth in their program.

Continue the Tennis Program.

Coordinate and implement all Festivals and Events approved by City Council.

Analyze the cost of construction to complete Phase I of the Parks Mill Ballfields.

Plan and implement all Parks & Leisure Commission Meetings-

Offer Yard Sale once a month.

WORKLOAD MEASURES

1050 Hours worked – Special Events/ Festivals

400 Hours worked – Parks & Leisure Services

PRODUCTIVITY MEASURES

Special Events and Festivals	1050
Senior Programming	500
Office administration	1500

AUTHORIZED POSITIONS - 0

Performance Budget

In addition to the line item budget, the budget document shall include "performance" budget information. The performance budget provides information on the goals and objectives which each department has determined that it seeks to accomplish during the budget year. The performance budget also utilizes "performance indicators" which measure services rendered and departmental efficiency / effectiveness on a historical basis and projects targets of the indicators for the upcoming budget year. The City shall strive to minimize, and reduce if possible, staffing levels required to accomplish its service delivery.

FY 2016 ANNUAL BUDGET- Performance and Workload Measurements

DEPARTMENT: 65000 Public Library

STATEMENT OF SERVICE

To provide Auburn's residents with services and materials which will empower them, raise their aspirations, enhance their employability, and build active citizenship and quality of life in the community.

OBJECTIVES ACCOMPLISHED AND THOSE NOT COMPLETED FOR FY 2015

(NOTE LIST SUBMITTED OBJECTIVES FROM FY 2015 BUDGET INFORMATION AND PLACE COMPLETED, NOT COMPLETED, OR IN PROCESS)

- Offset state budget cuts and rising expenses with a commitment to increasing fund-raising efforts (including grant procurement) with a goal of \$5,000 for materials and programming by March 31, 2015
 - Completed – Acquired \$2,632.25 in Grants
Acquired \$3,270.00 in Donations
Acquired \$5,056.88 in New Books through Peach Award donations
Total Acquired \$10,959.13
- Maintain current circulation levels for period ending March 31, 2015
 - Completed – Circulation increased 6.6%
- Maintain current patron traffic levels for period ending March 31, 2015
 - Not Completed – Patron traffic decreased slightly by just over 1% but remains stable.
- Maintain current program attendance levels for period ending March 31, 2015
 - Completed – Program attendance increased 7.6%
- Continue to provide current technologies that meet patron demand and anticipate ever-evolving needs while facilitating the search and use of informational resources through March 31, 2015
 - Completed – We have added 5 Chromebooks and 5 iPad mini's to our holdings for patron check-out and use within the library. We installed 24" monitors on all public access computers. Georgia Libraries for Accessible Statewide Services expanded services accessible through public libraries for visually and physically impaired patrons. Online Public Access Computer search improvements were made and text messaging for holds was enabled. Internet speed was increased from 3m to 50m.

OBJECTIVES FOR FISCAL YEAR 2016

(MUST HAVE DATE TO BE COMPLETED BY EACH OBJECTIVE)

- Identify potential service needs for visual and physically impaired community members and register 15 new GLASS (Georgia Libraries for Accessible Statewide Services) patrons by March 31, 2016.

- Raise \$120,000 for the Meeting Room Building Fund to secure matching funds from the State of Georgia by July 1, 2017.
- Offset state budget cuts and rising expenses with a commitment to continued fund-raising efforts (including grant procurement) with a goal of \$5,000 for materials and programming by March 31, 2016.

WORKLOAD MEASURES

Operational hours for FY15	2,340 (45 hours per week x 52 weeks)
Staffing hours worked for FY15	7,826 (150.5 staffing hours per week x 52 weeks)

PRODUCTIVITY MEASURES

Circulation – April 1, 2014 – March 31, 2015 (Includes checking out, checking in, transits, and re-shelving)	55,464
Programming Attendance – April 1, 2014 – March 31, 2015 (Preparing and performing children’s, teen’s and adult programs)	8,095
Computer Usage – April 1, 2014 – March 31, 2015 (Assistance with sources, usage, computer and print management, and troubleshooting)	15,859
Patron Traffic – April 1, 2014 – March 31, 2015	50,885

<u>AUTHORIZED POSITIONS</u>	4.01 FTE’S
GRADE	1 MANAGER, 8 ASSISTANTS

Performance Budget

In addition to the line item budget, the budget document shall include “performance” budget information. The performance budget provides information on the goals and objectives which each department has determined that it seeks to accomplish during the budget year. The performance budget also utilizes “performance indicators” which measure services rendered and departmental efficiency / effectiveness on a historical basis and projects targets of the indicators for the upcoming budget year. The City shall strive to minimize, and reduce if possible, staffing levels required to accomplish its service delivery.

For FY16, we request funding of \$127,900. This reflects an increase of \$4,380.84 which helps offset the FY16 total loss of revenue from the State for library materials and increased expenditures. We continually strive to provide excellent services and materials to the Auburn community and will continue our commitment to seeking alternative funding sources that will help offset rising expenditures. We highly value our partnership with the City of Auburn and its continued support is very much appreciated.

FY 2016 ANNUAL BUDGET- Performance and Workload Measurements

DEPARTMENT: PLANNING AND ZONING

STATEMENT OF SERVICE: The core mission of the City Planner's office is to serve as a multi-functional research, facilitation and management resource for the creation and administration of planning directives, economic development, and implementation of the City's long and short term development objectives. In addition to these responsibilities, this department utilizes its Geographic Information System (GIS) capability for spatial documentation of municipal features and to support other departmental functions through cooperative ventures.

This fiscal year holds great promise for achieving outcomes visualized in adopted plans. We have received the RDF funding for the conversion of the R&R building into Auburn Center. This award will allow us to move forward with development of construction plans and bid documents. Autry Pines Senior Village will open during the beginning of this financial period. The listed priorities in the adopted planning documents will continue to guide the work plan for this period:

OBJECTIVES ACCOMPLISHED AND THOSE NOT COMPLETED FOR FY 2015

PROJECT	MEASURE	OUTCOME
R&R Building Rehabilitation & Conversion	Approval of DCA & USDA grants	Awarded. NEGRC hired as grant administrator. Beginning development of constructions plans.
Create GIS map of drainage features for stormwater	Each quarter collect field data and map one quadrant of the city.	ONGOING
TE project for Third Ave.	Approval of design and beginning of construction	ONGOING
Fourth Avenue Streetscape	Re-activate project to install additional sidewalk, planter and lamp post.	ONGOING
Interparcel Access Study	Completion of research and conclusions to determine need for amendment.	ONGOING
Sewer connections for new development	Completion of research and conclusions to determine need for amendment.	ONGOING
Sidewalk Inventory	Gather field data and produce map.	ONGOING

OBJECTIVES FOR FISCAL YEAR 2016

PROJECT	MEASURE	TIME
Auburn Center Redevelopment Project (aka) R&R Building Rehabilitation & Conversion.	Develop constructions plans and bid documents.	Spring 2016.
Create GIS map of drainage features for stormwater	Each quarter collect field data and map one quadrant of the city. To complete mapping of stormwater drains, ditches, and catch basins	December 2015.
TE project for Third Ave.	Develop constructions plans and bid documents.	October 2015.
Fourth Avenue Streetscape	Complete remaining 40% improvements to County Line-Auburn Rd. Install additional sidewalk, planter and lamp post.	December 2015.
Interparcel Access Study	Completion of research and conclusions to determine need for amendment.	ONGOING.
Sewer connections for new development	Completion of research and conclusions to determine need for amendment.	ONGOING.
Sidewalk Inventory	Gather field data and produce map.	ONGOING.
Housing Improvement Plan	Attend GICH (Georgia initiative for Community Housing) receptions for networking to identify developers for multi-family housing.	ONGOING.
Central Parking	Proceed with Feasibility Study, Design, and Estimated Construction Cost.	Spring 2016.

WORKLOAD MEASURES:

Hours worked 4,000 (2 x 40 x 50 = 4,000)

PRODUCTIVITY MEASURES:

Permit & Licenses 18 hrs. x 2 x 50 wks. = 1,800
 Planning & Zoning 20 hrs. x 2 x 50 wks. = 2,000
 Inspections 2 hrs. x 1 x 50 wks. = 200
 TOTAL = 4,000

AUTHORIZED POSITIONS

2 FULLTIME GRADE
 1 @ 28
 1 @ 15

Performance Budget

In addition to the line item budget, the budget document shall include "performance" budget information. The performance budget provides information on the goals and objectives which each department has determined that it seeks to accomplish during the budget year. The

performance budget also utilizes "performance indicators" which measure services rendered and departmental efficiency / effectiveness on a historical basis and projects targets of the indicators for the upcoming budget year. The City shall strive to minimize, and reduce if possible, staffing levels required to accomplish its service delivery.

FY 2016 ANNUAL BUDGET- Performance and Workload Measurements

DEPARTMENT: 74500 Code Enforcement

STATEMENT OF SERVICE

This Mission of the Code Enforcement Unit is to promote the compliance of the citizens, to city ordinances that are for the purpose of maintaining a safe and healthy environment for the community at large. Code Enforcement works to improve the quality of our community by administering a fair and unbiased enforcement program that identifies and works to correct violations of municipal codes and land use requirements.

OBJECTIVES ACCOMPLISHED AND THOSE NOT COMPLETED FOR FY 2015

(NOTE LIST SUBMITTED OBJECTIVES FROM FY 2015 BUDGET INFORMATION AND PLACE COMPLETED, NOT COMPLETED, OR IN PROCESS)

1. Continue with Code Enforcement training – Master Certification to be awarded at 2015 conference. - **completed**
2. Attend Asbestos and Mold Courses held by Federal EPA and State – The Environmental Institute is in Marietta GA – December 2015. **NOT COMPLETED DUE TO BUDGET AND MANPOWER NEEDS.**

OBJECTIVES FOR FISCAL YEAR 2016

(MUST HAVE DATE TO BE COMPLETED BY EACH OBJECTIVE)

1. Continue annual Code Enforcement training – ongoing Master Certification requirement
2. Attend Property Management and Housing Inspector Certification training at 2016 GACE conference (**February 2016**).
3. Attend Asbestos and Mold Courses held by Federal EPA and State – Cost \$ 795.00 at The Environmental Institute in Marietta GA. - **Spring of 2016**

WORKLOAD MEASURES

Hours Worked: 1 employee x 20 hours (part-time) x 50 weeks = 1000

PRODUCTIVITY MEASURES

Citizen Complaints	30 min x 50 = 25 hrs
Cases Investigated	1 hrs. X 50 = 50 hrs
Patrolling	2 hrs. per day X 50 weeks = 500 hrs
Inspection of Properties	1 hrs. X 50 = 50 hrs
Telephone Follow-ups	20 min x 50 = 16.6 hrs
Preparation of Reports	20 min x 50 = 16.6 hrs
Testifying in court	10 min x 50 = 8.3 hrs

74500 CODE ENFORCEMENT (CONT.)

Meetings	10 min x 50 = 8.3 hrs
<u>Miscellaneous</u>	<u>30 min x 50 = 25 hrs</u>
Total	700 hrs

AUTHORIZED POSITIONS

GRADE

Overtime is budgeted in Police 32000

Performance Budget

In addition to the line item budget, the budget document shall include "performance" budget information. The performance budget provides information on the goals and objectives which each department has determined that it seeks to accomplish during the budget year. The performance budget also utilizes "performance indicators" which measure services rendered and departmental efficiency / effectiveness on a historical basis and projects targets of the indicators for the upcoming budget year. The City shall strive to minimize, and reduce if possible, staffing levels required to accomplish its service delivery.

FY 2016 ANNUAL BUDGET- Performance and Workload Measurements

DEPARTMENT: DOWNTOWN DEVELOPMENT AUTHORITY – 75500

STATEMENT OF SERVICES

The purpose of the Auburn Downtown Development Authority is to promote and encourage quality business and economic development, which is reflective of our citizens' civic heritage and the City's small town atmosphere with commitment to our community's future.

OBJECTIVES ACCOMPLISHED AND THOSE NOT COMPLETED FOR FY 2015

(NOTE LIST SUBMITTED OBJECTIVES FROM FY 2015 BUDGET INFORMATION AND PLACE COMPLETED, NOT COMPLETED, OR IN PROCESS)

- Market DDA property across from Ingles – ongoing through Sept 2015. **(Completed)**
- Market DDA property located at 1386 Atlanta Hwy- on going through Sept 2015. **(In Process)**
- A City of Auburn professional marketing brochure-working with Accent Creative Group- Dec 2015 **(In Process)**
- City of Auburn professional folder/info packet for entrepreneurs- Feb 2015 **(In Process)**
- To have house at 1386 Atlanta Hwy demolished.-April 2015 **(Completed)**
- Entrepreneur Packet still in the process, working with Accent Creative group to develop a professional folder for printed material.–Dec 2014 **(In Process)**

Additional Accomplishments

- Georgia Cities week full of activities- 5th Grade Take over, Essay Contest, Homeschool Group Gardening project at New Museum and Facebook Trivia Contest. **(Completed)**
- Museum is open on request. Museum is open on downtown events through volunteers. **(Completed)**
- Partner with the library events to have museum open. **(Completed)**
- Held two ribbon cuttings during FY2015- Frank's Consignment and Brotique, and Margaritas. **(Completed)**
- Held Business of the Year 2015 event at Hue Graphics and Apparel LLC. **(Completed)**
- Founded Vendor of the week for Farmer's Market. Used the City Facebook page as advertising for the Market. **(Completed)**
- Auburn Owls to hold art show in the library **(Completed)**

OBJECTIVES FOR FISCAL YEAR 2016

(MUST HAVE DATE TO BE COMPLETED BY EACH OBJECTIVE)

- Market DDA property across from Ingles – **Sept 2016**
- Market DDA property located at 1386 Atlanta Hwy- **Sept 2016**
- Marketing and promotional ideas for the City- **Sept. 2016**
- A City of Auburn professional marketing brochure-working with Accent Creative Group-
ongoing through Dec 2015
- City of Auburn professional folder/info packet for entrepreneurs- **ongoing through Feb 2016**
- Entrepreneur Packet still in the process, working with Accent Creative group to develop a professional folder for printed material.–**Dec 2015.**
- Create Farmer’s Market Facebook Page – **April 2016.**
- Contact Patch Network and Georgia Grown Network to advertise Farmer’s Market. -
April 2016.
- To have an electronic sign for the City installed downtown by – **Dec 2015.**
- Caboose to be opened as a Tourist Attraction by – **Dec 2015.**

AUTHORIZED POSITIONS

NONE

Performance Budget

In addition to the line item budget, the budget document shall include “performance” budget information. The performance budget provides information on the goals and objectives which each department has determined that it seeks to accomplish during the budget year. The performance budget also utilizes “performance indicators” which measure services rendered and departmental efficiency / effectiveness on a historical basis and projects targets of the indicators for the upcoming budget year. The City shall strive to minimize, and reduce if possible, staffing levels required to accomplish its service delivery.

FY 2016 ANNUAL BUDGET- Performance and Workload Measurements

DEPARTMENT: CITY OF AUBURN MAIN STREET-76500

STATEMENT OF SERVICES

The purpose of the City of Auburn Main Street is to affirm and maintain downtown Auburn as the social, cultural, economic and historic focal point of our community. Auburn Main Street is to promote and strengthen downtown Auburn, by providing active support, leadership, incentives, resources and opportunities which result in preservation, beautification and quality economic growth and development.

OBJECTIVES ACCOMPLISHED AND THOSE NOT COMPLETED FOR FY 2015 (NOTE LIST SUBMITTED OBJECTIVES FROM FY 2015 BUDGET INFORMATION AND PLACE COMPLETED, NOT COMPLETED, OR IN PROCESS)

- Seek sponsors through sponsorship program for FY 2015, - looking to raise \$10,000.00 to support the Smok'n Heroes BBQ Challenge, a summer concert and live reindeer for Sounding off the Christmas Season and other smaller events through out the year. Oct.2014 and ongoing through Sept. 2015. **(Completed)**
- Marketing and promotional ideas for the City – ongoing through Sept. 2015 **(Completed)**
- Tobe accredited as a Main Street City – Dec. 2014 **(Completed)**
- Auburn History and Heroes Day with Smok' n Heroes Back Yard BBQ Challenge, May 2015 **(Completed)**
- Summer Concert – June 2015/August 2015 **(In Process)**
- Auburn Stroll – August 2015 **(In Process)**

ADDITIONAL ACCOMPLISHMENTS

- Arranged Flowers to be placed in the flower pots outside City Hall and the Police Department, The Caboose, The Museum and in Burel Park. April/May 2015 **(Completed)**
- Main Street Logo design adopted by Main Street Board. May 2015 **(Completed)**
- Welcome to Auburn and Downtown Banners positioned for the July 4 holiday. **(Completed)**
- March met with business owners in Auburn. Repeat the process in July. **(Completed)**

OBJECTIVES FOR FISCAL YEAR 2016

- Seek sponsors through sponsorship program for FY2016-looking to raise \$10,000.00 to support the Smok'n Heroes BBQ Challenge, a summer concert and live reindeer for Sounding off the Christmas Season and other smaller events through out the year. Oct. 2015 and ongoing through Sept. 2016

- Marketing and promotional ideas for the City-ongoing through Sept. 2016
- To continue with City of Auburn Main Street Accreditation for 2016.
- Auburn History and Heroes Day with Smok'n Heroes Back Yard BBQ Challenge, May 2016
- Fall Concert series September/October 2016.
- Auburn Stroll –September 2016.
- Offer Movies in the Park - April thru June. September and October.

AUTHORIZED POSITIONS

NONE

Performance Budget

In addition to the line item budget, the budget document shall include “performance” budget information. The performance budget provides information on the goals and objectives which each department has determined that it seeks to accomplish during the budget year. The performance budget also utilizes “performance indicators” which measure services rendered and departmental efficiency / effectiveness on a historical basis and projects targets of the indicators for the upcoming budget year. The City shall strive to minimize, and reduce if possible, staffing levels required to accomplish its service delivery.

FY 2016 ANNUAL BUDGET- Performance and Workload Measurements

DEPARTMENT: Water Dept. 44000

STATEMENT OF SERVICE

The Water Department's objectives are to be good stewards of our resources by supplying a safe, clean, and abundant water supply. We are committed to provide quality customer services and treat our customers with fairness, honesty and respect. We will encourage conservation through education in order to ensure an adequate future supply. We will provide, maintain, repair, or replace water supply structures as needed in an efficient and cost effective manner.

OBJECTIVES ACCOMPLISHED AND THOSE NOT COMPLETED FOR FY 2015

(NOTE LIST SUBMITTED OBJECTIVES FROM FY 2015 BUDGET INFORMATION AND PLACE COMPLETED, NOT COMPLETED, OR IN PROCESS)

REPLACE HIGH VOLUME METERS AT AUBURN BUSINESSES – Not Completed due to funds
Record pressure I& flow of all hydrants in the City – March 2015

OBJECTIVES FOR FISCAL YEAR 2016

(MUST HAVE DATE TO BE COMPLETED BY EACH OBJECTIVE)

Replace high volume meters at Auburn – October 2016
REPLACE HIGH VOLUME METERS AT AUBURN BUSINESSES – 1/3 IN THE 2016 BUDGET – September 2016
Record pressure & flow of all hydrants in the City – Ongoing each year

WORKLOAD MEASURES

HOURS WORKED = 18,000

PRODUCTIVITY MEASURES

METER AND LINE REPLACEMENT	2,000
FLUSHING AND TESTING	1,000
TRAINING	1000
REREAD CUSTOMERS AND READ MAIN METERS	1000
CONNECTS AND DISCONNECTS	1000
LOCATES	1000
BILLING, CUSTOMER SERVICE & ACCOUNTS PAYABLE	5,240
MAINTENANCE	4,760

AUTHORIZED POSITIONS

GRADE 13 - 7

GRADE 15 - 3

GRADE 17 - 1

GRADE 21 - 1

GRADE 28 - 1

Performance Budget

In addition to the line item budget, the budget document shall include "performance" budget information. The performance budget provides information on the goals and objectives which each department has determined that it seeks to accomplish during the budget year. The performance budget also utilizes "performance indicators" which measure services rendered and departmental efficiency / effectiveness on a historical basis and projects targets of the indicators for the upcoming budget year. The City shall strive to minimize, and reduce if possible, staffing levels required to accomplish its service delivery.

FY 2016 ANNUAL BUDGET- Performance and Workload Measurements

DEPARTMENT: Stormwater 43200

STATEMENT OF SERVICE

Stormwater's objective is to educate the public and to protect, maintain and enhance public health, safety and general welfare by protecting water quality and reducing local flooding associated with the effects of land development through use of best management practices.

OBJECTIVES ACCOMPLISHED AND THOSE NOT COMPLETED FOR FY2015

- ❖ Plan and coordinate the NPDES compliance program for the City– **Accomplished**
- ❖ Provided public education and outreach information – **Accomplished**
- ❖ Perform field inspections of City to verify proper operation and maintenance - **Accomplished**
- ❖ Conduct investigations of stormwater ordinances, NPDES permit violations, illicit discharges, illegal dumping, and related violations and/or enforcement procedures - **Accomplished**
- ❖ Record and respond to all types of stormwater complaints – **Accomplished**
- ❖ Pollution Prevention Training for all Public Works/Parks & Recreation employees – **Accomplished**
- ❖ Establishes databases of existing stormwater infrastructure within the City using a GIS system with the assistance from City Planner – **Accomplished**
- ❖ Establish an Enforcement Response Plan (ERP) to address various types of ordinance violations for submittal to EPD for approval – **Accomplished**
- ❖ Assists in reviewing and inspecting site development plans for erosion and sediment control and water quality – **Accomplished**
- ❖ BMPs and structures to be implemented into a general base map for GPS – **Not Accomplished**
- ❖ Complete CIP (Capital Improvement Projects): ROW (right-of-way) repairs City wide by zones (**Not Accomplished**) and various other small projects in City (TBD) (**Accomplished**); Mary Carter Detention Pond – **Not Accomplished**; Development of a Regional Detention - **Not Accomplished**

OBJECTIVES FOR FISCAL YEAR 2016

- ❖ Plan and coordinate the NPDES compliance program for the City– **Jan**

- ❖ Provided public education and outreach information – **Dec**

- ❖ Perform field inspections of City to verify proper operation and maintenance - **Nov**

- ❖ Conduct investigations of stormwater ordinances, NPDES permit violations, illicit discharges, illegal dumping, and related violations and/or enforcement procedures - **Dec**

- ❖ Record and respond to all types of stormwater complaints – **Monthly**

- ❖ Pollution Prevention Training for all Public Works/Parks & Recreation employees – **Oct**

- ❖ Establishes databases of existing stormwater infrastructure within the City using a GIS system with the assistance from City Planner – **Dec**

- ❖ Assists in reviewing and inspecting site development plans for erosion and sediment control and water quality – **Dec**

- ❖ BMPs and structures to be implemented into a general base map for GPS – **Dec**

- ❖ Complete CIP (Capital Improvement Projects): ROW (right-of-way) repairs City wide by zones and various other small projects in City (TBD); Mary Carter Detention Pond – **Dec**

- ❖ Research and develop a comprehensive basin study for the downtown area for stormwater system - **Dec**

WORKLOAD MEASURES

Hours Worked = 2080

PRODUCTIVITY MEASURES

- ❖ Reports 1600
- ❖ Education 50
- ❖ Inspections 230
- ❖ Record Keeping 200

AUTHORIZED POSITIONS - 1

GRADE 19

TAB F

CITY OF AUBURN FINANCIAL POLICIES FY 2016

I. BUDGET

Budget

The budget process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided given the anticipated level of available resources. Budget policy states how this is achieved and addresses the need for financial health and stability.

Balanced Budget

The budget shall be balanced for the General Fund. Total anticipated revenues plus that portion of the fund balance, in excess of authorized reserves, that is designated as a budget funding source shall equal total estimated expenditures for each fund.

Financing Current Expenditures

Current expenditures shall be financed with current revenues which shall include that portion of fund balance in excess of authorized reserves. The City shall avoid budgetary procedures that balance current expenditures through the obligation of future resources, or which finance on-going expenditures with one time revenues. The City shall strive to avoid short-term borrowing to meet operating budget requirements. Nevertheless, this policy shall not prohibit short-term borrowing should a critical need arise.

Level of Budget Adoption

All budgets shall be adopted at the legal level of budgetary control which is the fund/department level (i.e., expenditures may not exceed the total appropriation for any department within a fund without the City Council's approval). All budgets shall be adopted on a basis consistent with Generally Accepted Accounting Principles as promulgated by the Governmental Accounting Standards Board.

Budget Categories

The following categories exist for budgetary preparation and presentation:

- * Personal Services and Employee Benefits
- * Purchased / Contracted Services
- * Supplies
- * Capital Outlays
- * Inter-fund / Interdepartmental Charges
- * Depreciations and Amortization
- * Other Costs
- * Debt Service
- * Other Financing Uses

Budget Objective by Type of Fund

The following budget objectives are established for the different types of funds utilized

by the City:

* **General Fund** -The budget for the General Fund shall provide for the general government operations of the City and maintain working capital necessary for financial health and stability.

* **Special Revenue Funds** - Budgets are prepared for special revenue funds that display the legally restricted revenue sources and how these sources are utilized.

* **Debt Service Fund** - Revenues shall be established and fund balance maintained sufficient for debt expenditures and to provide for any debt service cash flow deficiencies which would occur prior to the receipt of property tax.

* **Capital Projects Fund** - Budgets for capital projects shall not lapse at the end of a fiscal year, but shall remain in effect until project completion or re-appropriation by City Council resolution.

* **Proprietary Funds (Internal Services and Enterprise)** - Although budgets for this type of fund are not required under generally accepted accounting principles, budgets shall still be prepared in order to monitor revenues and control expenses.

* **Internal Service Fund** - Internal service fund budgets shall be prepared on a self-supporting basis. Revenue rates and charges shall be identified to cover all expenses, including depreciation and debt service (if applicable).

* **Enterprise Fund** - A business approach is used in budgeting for enterprise funds. Enterprise shall be self-supporting when possible and minimize losses when breakeven is not possible.

* **Trust Fund** - Budgets are not required for trust funds since trustee agreements provide necessary spending authorization and control.

Performance Budget

In addition to the line item budget, the budget document shall include "performance" budget information. The performance budget provides information on the goals and objectives which each department has determined that it seeks to accomplish during the budget year. The performance budget also utilizes "performance indicators" which measure services rendered and departmental efficiency / effectiveness on a historical basis and projects targets of the indicators for the upcoming budget year. The City shall strive to minimize, and reduce if possible, staffing levels required to accomplish its service delivery.

Budget Preparation

For each department, budgets shall be prepared for current service level. Expanded services or extraordinary items shall be summarized in one page or less for discussions

with the City Administrator/Mayor before further detail is prepared regarding the expanded service or extraordinary item. A current services budget is defined as that level of funding which is necessary to provide the same level of service for the upcoming year that is currently being provided. An expanded services budget includes funding request associated with new service and/or additional personnel.

Budgetary Control / Reports

A system of budgetary controls shall be maintained to assure adherence to the budget. Timely financial reports shall be prepared comparing actual revenues, expenditures and encumbrances with budgeted amounts.

Authorization of Budget Adjustments

The budget is a dynamic rather than a static revenue and spending plan which requires adjustment from time to time as circumstances change. Approval of the City Council is required for increases in total department or fund budgets, increases or decreases in the personal services budget total of a department or fund, increases in the level of authorized positions, or changes to capital outlay items in amounts greater than \$5,000.00. Approval of the City Administrator is required for changes to capital outlay budgets in amounts less than \$5,000.00. Approval of the City Administrator is required for budget transfers within the department, excluding changes which alter personal services.

Budget Amendment Process

City Council shall authorize new projects by approving a Project Resolution which shall include the estimated cost and funding source. At the end of each fiscal year quarter any necessary budget adjustments, including budgets for any projects authorized during the quarter, shall be enacted through a budget resolution. These supplemental budget resolutions shall be balanced for each and every fund.

Budget Lapses at Year End

All operating budget appropriations, except for Capital Project Funds, shall expire at the end of a fiscal year. In accordance with generally accepted accounting principles, purchases encumbered in the current year but not received until the following year are paid from the budget of the following year. However, when necessary, City Council may make a re-appropriation to resolve unusual situations or hardships caused by this policy.

Unreserved Fund Balance

The City shall attempt to establish an unreserved fund balance in the General Fund. The purpose is to pay expenditures caused by unforeseen emergencies, handle shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes. This reserve shall accumulate and attempt to be retained at an amount which represents 3 month or .25 of operating expenditures.

Utilization of Prior Year's Fund Balance in Budget

Unreserved fund balance may be used as a funding (revenue) source for that fund's budget. The amount of unreserved fund balance shall be estimated very conservatively.

Contingency Budget

The City shall include a contingency amount in the General Fund budget for emergency type expenditures which cannot be foreseen when the budget is adopted. The goal of the contingency shall be 2% of the total General Fund budget, and this shall be subject to annual appropriation.

Maintenance and Replacement of Capital Equipment

Priority shall be given in budget preparation and enactment for adequate maintenance of capital equipment and facilities, and for their orderly replacement.

Federal and State Grants

City Council shall approve all grants and grant applications through project resolutions. All Federal and State grants shall be subject to the City's accounting and budgetary policies. All key financial provisions, including required local match, shall be included in the project resolutions. Accounting and budgeting information shall be inclusive of the Federal /State participation as well as local participation. Provisions shall be made in the City's annual budget for anticipated grants.

Contributions

Unless authorized by City Administrator, contributions to programs operated by City departments shall be subject to the City's accounting and budgetary policies. The City welcomes both unrestricted contributions, as well as restricted contributions compatible with the City's programs and objectives. Any material contributions shall be appropriated by City Council prior to expenditure.

Administrative Service Fee

Direct cost will be charged to all funds were practical. When impractical, an administrative service fee or an allocation shall be assessed to the Public Utilities Enterprise Fund by the General Fund. This assessment will be used to reimburse the General Fund for the administrative and support services provided to the Public Utilities Enterprise Fund. With this system, the transfer to the General Fund will increase as the total revenues increase.

Net Budget

A net budget total shall be calculated as well as a gross budget total in order to prevent the "double counting" of revenues and expenditures. The net budget total is calculated by subtracting inter-fund transfer amounts from the gross budget total.

II. FINANCIAL POLICIES DEBT

Purpose of Debt Issuance

The City of Auburn will utilize long-term debt only for capital improvement projects that are too extensive to be financed from current revenue sources. Long-term debt will not be used to finance current or on-going operations of the City.

Legal Debt Limitations

City of Auburn will remain cognizant of the millage assessed for repayment of general government debt and will strive to maintain a stable millage in the debt service area for the benefit of its taxpayers. When it is feasible, special assessment, revenue and other self-supporting bonds will be utilized instead of general obligation bonds.

Types of Debt

The City of Auburn is permitted to issue any form of debt that does not contradict the existing Constitution and laws of the State of Georgia. These include, but are not limited to:

- General Obligation Bonds
- Revenue Bonds
- Intergovernmental Contracts
- Lease Purchases
- Certificates of Participation
- Temporary Loans

Tax anticipation notes or any other revenue anticipation borrowing will be avoided. In the event such borrowing occurs on an emergency basis, the debt will be retired in full by the end of the fiscal year in which it is incurred.

Debt Features

Maturity of Debt: When long-term financing is utilized, the City will pay back the debt within a period of time that does not exceed the life of the project financed. The City will avoid the use of balloon principal payments at the end of the term of the borrowing.

Redemption Provisions: Where cost effective, the City will incorporate early call or prepayment features into the structured debt.

Inter-fund Loans

Where cost effective, the City may choose to issue loans between funds. Careful analysis will be performed on the lending fund's working capital to assure adequate cash flows will remain after the money is transferred to the borrowing fund and to ensure that the lending fund will not incur financial hardship or an increase in rate structure as a result of the transaction.

A document outlining the amount, rate, repayment terms, and other such pertinent items will be completed by staff after direction is issued by the City Council to complete the inter-fund loan transaction.

Rating Agencies

The City will strive to maintain sound communications with bond rating agencies regarding the financial conditions of the City. The City is committed to continuous full disclosure and reporting to the rating agencies and the investment community through its Comprehensive Annual Financial Reports. The City is committed to maintaining and enhancing existing underlying credit ratings with the established rating agencies.

Review of Policies

Review of debt policies will occur simultaneously on an annual basis with the review of the Capital Improvements Plan for the City as a whole.

III. INVESTMENTS AND CASH MANAGEMENT

Investment earnings are an important source of revenue. However, the overriding concern at all times is the safety and preservation of the City's cash and investments. The ability to respond efficiently to cash flow requirements is another important consideration. Therefore, the objective of Investment and Cash Management is to maximize interest earnings, within an environment that strongly emphasizes legal compliance and safety while providing cash flow liquidity to meet the City's financial obligations.

Scope

This policy applies to all cash and investments which are the responsibility of and under the management of the Financial Services Department. Exclusions to this policy include, but are not necessarily limited to the City's Pension Trust Fund and Deferred Compensation Fund.

Safety

Investments shall be made with prudence, judgment and care, not for speculation, but for investment considering the primary objective of safety as well as the secondary objective of obtaining competitive market rates of return.

Specifically, the City shall seek to maximize safety through the following strategies:

1. All City investments shall be federally-insured or fully collateralized to protect investment principal and accrued interest. Emphasis shall be given to Category 1 collateralization (collateral securities held by the City or its agent in the City's name), which is preferable, or Category 2 (collateral securities held by the counter party's trust department or agent in the City's name). Category 3 (collateral not in the City's name) shall be avoided due to the higher degree of risk.
2. Market risk shall be avoided by limiting investments to a maximum one year of maturity, except for special circumstances where an interest rate differential and certainty of ability to hold the investment to maturity would justify a longer maturity. The City Administrator shall approve any exceptions to the one-year maturity limit, and such exceptions will be disclosed to City Council.
3. Undue credit risk shall be avoided by monitoring the financial condition of financial institutions participating in the City's investment program. Financial institutions shall provide a consolidated report of condition semi-annually and the City shall review credit-worthiness at least annually.

Legal Investment Instruments

The City shall invest in only such investment instruments permitted by State of Georgia law for local governments which include certificates of deposit, repurchase agreements, direct and agency obligations of the United States, obligations of the State of Georgia, pooled investment programs of the State of Georgia, and no-load mutual funds of direct obligations of the United States.

Competitive Investment Rates

The City shall seek competitive investment rates within its safety criteria. Maximum opportunity shall be provided to all local financial institutions to bid and compete for City investments due to the importance of the financial institutions to the local economy.

Liquidity

Provision shall be made for adequate liquidity of investments so that the City can efficiently meet, without financial penalty, disbursement and cash flow needs, including emergency needs. It is recognized that the State of Georgia Local Government Investment Pool is structured to provide one-day liquidity on deposits and pays competitive market rates.

Pooled Cash Management

The City shall maintain a zero cash balance, pooled cash management program for the purpose of eliminating idle cash and maximizing invested funds.

Interest Allocation

Investment earnings derived from any pooled cash investments shall be distributed to individual funds based upon each fund's amount of participation.

Investment Reporting

The Financial Services Department shall prepare a monthly report of investments.

GFOA Award for Distinguished Budget Presentation

The City shall steadily improve its budget document so as to obtain the Award for Distinguished Budget Presentation from the Government Finance Officers Association. This award signifies that the City is effectively communicating its budget to its citizens, elected and administrative officials, and to outside interested parties such as bond rating agencies.

TAB G

ORDINANCE # 15-007

**AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE
CITY OF AUBURN GEORGIA**

TO ADOPT THE FISCAL YEAR 2016 BUDGET FOR EACH FUND OF THE CITY OF AUBURN, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/EXPENSES, ADOPTING SEVERAL ITEMS OF REVENUE ANTICIPATIONS, AND PROHIBITING EXPENDITURES OR EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE.

WHEREAS, sound governmental operations require a General Fund Budget in order to plan the financing of service for the citizens of the City of Auburn; and

WHEREAS, Title 36, Chapter 81, Article 1 of the Official Code of Georgia Annotated (OCGA) requires a Balanced Budget for the City's Fiscal Year, which runs from October 1st to September 30th, of each year; and

WHEREAS, the Mayor and City Council of the City of Auburn have reviewed the proposed FY 2016 Budget as presented by the City Administrator and provided public notice and held a public hearing as required by Georgia Law; and

WHEREAS, the General Fund is a Balanced Budget, so that anticipated revenues and other financial sources equal the proposed expenditures and expenses; and

WHEREAS, the Mayor and City Council wish to adopt this proposal as the Fiscal Year 2016 Annual Budget, effective from October 1, 2015 to September 30, 2016.

NOW THEREFORE, The Council of the City of Auburn hereby ordains as follows:

Section 1. That the proposed Fiscal Year 2016 Budget, attached hereto and incorporated herein by reference as a part of this Ordinance is hereby adopted as the Budget for the City of Auburn, Georgia for Fiscal Year 2016, which begins October 1, 2015 and ends on September 30, 2016.

Section 2. That the several items of revenues, other financial sources, and sources of cash shown in the budget for each fund in the amounts anticipated are hereby adopted, and that the several amounts shown in the budget for each fund as proposed expenditures or expenses, and uses of cash are hereby appropriated to the departments named in each fund.

Section 3. That the "legal level of control" as defined in OCGA §36-81-5 is set at the departmental level, meaning that the City Administrator, in capacity as Budget Officer is authorized to move appropriations from one line item to another within a department, but under no circumstances may expenditures or expenses exceed the amount appropriated for a department without a budget amendment approved by the Mayor and City Council.

Section 4. That all appropriations shall lapse at the end of a Fiscal Year.

Section 5. That this ordinance shall be and remain in full force and effect from and after its date of adoption.

It is so ordained on this 3rd day of September, 2015.

City of Auburn, Georgia


Linda Blechinger, Mayor


Jay Riemenschneider, Council Member


Bill Ackworth, Council Member


Peggy Langley, Council Member


Robert Vogel, Council Member

Attest:


Joyce Brown, City Clerk
City of Auburn

