



CITY OF AUBURN APPROVED FY 2015 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 4, 2014

September 4, 2014

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TAB A

Fiscal Year 2015

Approved 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.

Wednesday 6/11	Budget forms, revenue, expenditures, work load measurements and evaluations forms issued to all Departments and Library
Friday 7/11	Budget forms, revenue, expenditures, work load measurements and evaluations forms from all Departments and Library issued to City Administrator
Friday 7/18	Revenues, goals, work load measurements and Department Heads evaluations issued to Mayor and Council from all Departments from City Administrator
Thursday 7/24 7PM	Mayor and Council Called Meeting for Pre- Budget Planning: 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 7/31 7PM	Mayor and Council Called Meeting for Pre- Budget Planning: 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 8/14 7PM	Mayor and Council to review budget, goals, and work load measurements by City Administrator: Council Chambers
Thursday 8/28 7PM	Mayor and City Council Public Hearing to receive comments and suggestions – Presentation by City Administrator: Council Chambers
Thursday 9/4 7PM	Ordinance presented to Mayor and Council Business Meeting to approve the FY 2015 Budget: Council Chambers

TAB B

Legend:	Decrease	No Change	Increase
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Barrow District	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Net M&O Millage	4.940	6.020	5.830	5.700	5.061	5.878	5.843	5.203	5.203	5.200	4.984	4.931	4.931	4.931	4.931	4.931	4.931	4.931
Gwinnett District	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Net M&O Millage	4.940	6.020	5.830	5.700	5.700	7.313	5.796	5.796	5.796	5.737	4.796	4.796	4.796	4.796	4.796	4.931	4.951	4.951

Auburn

DEPARTMENT	FY2011		FY2012		FY2013		FY2014		FY2015		Millage
	APPROVED		APPROVED		APPROVED		APPROVED		APPROVED		
LEGISLATIVE - GG	\$ 38,855.04		\$ 37,855.04		\$ 39,089.76		\$ 38,432.96		\$ 39,132.96		0.3788063
EXECUTIVE - MAYOR - GG	\$ 52,553.80		\$ 51,503.80		\$ 41,732.40		\$ 40,793.20		\$ 40,772.00		0.3946721
ELECTIONS - GG	\$ 3,850.00		\$ 3,685.24		\$ 3,200.00		\$ 3,500.00		\$ 3,225.00		0.0312179
FINANCIAL - GG	\$ 355,016.53		\$ 353,760.84		\$ 302,930.22		\$ 295,760.77		\$ 299,039.71		2.8946984
LAW - GG	\$ 30,000.00		\$ 15,000.00		\$ 15,000.00		\$ 15,000.00		\$ 15,500.00		0.1500397
IT INFORMATION TECH. - GG	\$ 122,816.32		\$ 117,500.00		\$ 73,800.00		\$ 73,200.00		\$ 78,090.00		0.7559096
GOV'T BLDG - GG	\$ 80,850.00		\$ 76,090.00		\$ 60,318.52		\$ 78,062.62		\$ 75,937.43		0.7350728
MUNICIPAL COURT - PS	\$ 153,852.29		\$ 92,755.27		\$ 87,185.58		\$ 86,440.54		\$ 86,644.91		0.838721
POLICE - PS	\$ 1,458,684.35		\$ 1,501,975.27		\$ 1,441,328.05		\$ 1,462,767.99		\$ 1,461,180.55		14.144198
PUBLIC WORKS - PW	\$ 351,889.83		\$ 316,909.70		\$ 155,197.29		\$ 143,302.01		\$ 201,060.21		1.9462588
ROADS - PW	\$ 66,000.00		\$ 85,900.00		\$ 68,088.52		\$ 69,861.43		\$ 72,568.80		0.7024645
STREET LIGHTING - PW	\$ 75,000.00		\$ 75,000.00		\$ 81,000.00		\$ 82,000.00		\$ 83,000.00		0.8034383
SPECIAL EVENTS - GG	\$ 56,750.00		\$ 54,250.00		\$ 30,566.42		\$ 34,080.66		\$ 34,555.50		0.3344965
PARKS & LEISURE - GG	\$ 117,821.68		\$ 152,964.12		\$ 165,930.26		\$ 176,843.12		\$ 59,101.36		0.5721
LIBRARY - GG	\$ 119,022.68		\$ 122,593.00		\$ 122,593.00		\$ 122,593.00		\$ 123,519.16		1.195663
PLANNING & ZONING - GG	\$ 150,896.09		\$ 156,134.38		\$ 152,868.82		\$ 154,814.25		\$ 151,927.32		1.4706534
CODE ENFORCEMENT - GG	\$ 65,125.03		\$ 64,524.26		\$ 7,450.00		\$ 5,600.00		\$ 5,425.00		0.0525139
DDA - GG	\$ 52,003.02		\$ 50,875.57		\$ 5,950.00		\$ 11,850.00		\$ 14,000.00		0.1355197
TOTAL GENERAL FUND BUDGET	\$ 3,350,986.66		\$ 3,329,276.49		\$ 2,854,228.84		\$ 2,894,892.55		\$ 2,844,679.91		27.536444
GENERAL FUND REVENUE	\$ 3,350,986.66		\$ 3,329,276.49		\$ 2,854,228.84		\$ 2,882,431.36		\$ 2,844,679.91		27.536444
Millage 4.931 \$103,306									\$103,306.00		

TAB C

**APPROVED FY 2015 BUDGET ANALYSIS
FOR
CITY OF AUBURN**

1. General Fund:	FY 2015	FY 2014	FY 2013
	\$2,844,679.91	\$2,894,892.55	\$2,854,228.84

FY 2015 Budget (**\$50,212.64**) decrease from FY 2014 Amended or (1.7%)

Since FY 2008 **\$3,812,168.00** a reduction for FY 2015 of (\$967,488.09))

Net Property Tax Digest has decreased from \$151,591,301 in 2008 to \$103,306,764 for 2013

Property/Auto Tax Millage revenue has decreased from \$749,512 in 2008 to \$509,372 for 2013

2. Water Revenue **\$1,737,000.00** and Expenditures **\$1,499,180.26**
Stormwater Revenue **\$100,900.00** and Expenditures **\$100,900.00**
Total Revenue **\$4,682,579.91** and Expenditures **\$4,444,760.17 in all Funds**

Water Revenue increases due to water tap fees from Autry Pines Senior Development

3. One new small truck for Water Department
4. Performance Based Budget with objectives, work load measurements and time lines for goals and objectives
5. No Inter-fund Transfers
6. No raises for staff
7. Health and Dental Insurance Employee increases will be passed on to staff
8. Parks Maintenance I position moved from Parks and Leisure to Public Works
9. Parks and Leisure Director Position not budgeted for FY 2015 in General Fund
10. No increase in Ad Valorem Millage in Barrow County 4.931 – note no increase since 1997
11. No increase in Ad Valorem Millage in Gwinnett County 4.951 Millage

12. General Fund largest expenditures- Police \$1,461,180.55 (14.144 Millage), Financial \$299,039.71 (2.894 Millage), Public Works \$201,060.21 (1.946 Millage), Planning and Zoning \$ 151,927.32 (1.470), and Library \$123,519.16 (1.195 Millage)

13. General Fund largest revenue resources- LOST \$930,000.00- Property Tax \$465,000.00 – Insurance Premium Tax \$356,000.00- Franchise Fees- \$344,500.00 and BC Title Ad Valorem Tax- \$210,134.28

TAB D

**CITY OF AUBURN
APPROVED BUDGET FY2015
COMPARISON FY2012, FY2013, FY2014, FY2015
SEPTEMBER 4, 2014**

DEPARTMENT	FY2012 APPROVED	FY2013 APPROVED	FY2014 APPROVED	FY2015 APPROVED
LEGISLATIVE - GG	\$ 37,855.04	\$ 39,089.76	\$ 38,432.96	\$ 39,132.96
EXECUTIVE - MAYOR - GG	\$ 51,503.80	\$ 41,732.40	\$ 40,793.20	\$ 40,772.00
ELECTIONS - GG	\$ 3,685.24	\$ 3,200.00	\$ 3,500.00	\$ 3,225.00
FINANCIAL - GG	\$ 353,760.84	\$ 302,930.22	\$ 295,760.77	\$ 299,039.71
LAW - GG	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,500.00
IT INFORMATION TECH. - GG	\$ 117,500.00	\$ 73,800.00	\$ 73,200.00	\$ 78,090.00
GOV'T BLDG - GG	\$ 76,090.00	\$ 60,318.52	\$ 78,052.62	\$ 75,937.43
MUNICIPAL COURT - PS	\$ 92,755.27	\$ 87,185.58	\$ 86,440.54	\$ 86,644.91
POLICE - PS	\$ 1,501,975.27	\$ 1,441,328.05	\$ 1,462,767.99	\$ 1,461,180.55
PUBLIC WORKS - PW	\$ 316,909.70	\$ 155,197.29	\$ 143,302.01	\$ 201,060.21
ROADS - PW	\$ 85,900.00	\$ 68,088.52	\$ 69,861.43	\$ 72,568.80
STREET LIGHTING - PW	\$ 75,000.00	\$ 81,000.00	\$ 82,000.00	\$ 83,000.00
SPECIAL EVENTS - GG	\$ 54,250.00	\$ 30,566.42	\$ 34,080.66	\$ 34,555.50
PARKS & LEISURE - GG	\$ 152,964.12	\$ 165,930.26	\$ 176,843.12	\$ 59,101.36
LIBRARY - GG	\$ 122,593.00	\$ 122,593.00	\$ 122,593.00	\$ 123,519.16
PLANNING & ZONING - GG	\$ 156,134.38	\$ 152,868.82	\$ 154,814.25	\$ 151,927.32
CODE ENFORCEMENT - GG	\$ 64,524.26	\$ 7,450.00	\$ 5,600.00	\$ 5,425.00
DDA - GG	\$ 50,875.57	\$ 5,950.00	\$ 11,850.00	\$ 14,000.00
TOTAL GENERAL FUND BUDGET	\$ 3,329,276.49	\$ 2,854,228.84	\$ 2,894,892.55	\$ 2,844,679.91
GENERAL FUND REVENUE	\$ 3,329,276.49	\$ 2,854,228.84	\$ 2,882,431.36	\$ 2,844,679.91
SUMMARY OF WATER FUND BUDGET				
EXPENSE		\$ 1,364,254.00	\$ 1,408,144.50	\$ 1,499,180.26
REVENUE		\$ 1,503,900.00	\$ 1,653,295.00	\$ 1,737,000.00
SUMMARY OF STORM WATER BUDGET				
EXPENSE		\$ 105,755.45	\$ 106,000.00	\$ 100,900.00
REVENUE		\$ 106,000.00	\$ 106,000.00	\$ 100,900.00

CITY OF AUBURN
APPROVED BUDGET FY2015
COMPARISON FY2012 - FY2014
SEPTEMBER 4, 2014

Account	Description	Actual Revenue FY2012	Approved Budget FY2013	Actual Revenue FY2013	Approved Budget FY2014	Approved Budget FY2015
100-000-00000-00000-122500	DEFERRED REVENUES	170.00	0.00	0.00	0.00	0.00
100-000-00000-00000-034782	SPECIAL EVENT CELEBRATION	0.00	6,000.00	358.50	0.00	0.00
100-000-00000-00000-034783	AUBURN FEST CELEBRATION	1,065.00	0.00	470.00	3,500.00	1,800.00
100-000-00000-00000-034784	JULY 4TH FEST CELEBRATION	5,980.00	0.00	3,450.00	5,000.00	4,000.00
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	0.00	0.00	1,350.00	0.00	2,500.00
100-000-00000-00000-034787	DONATIONS - DDA	250.00	0.00	0.00	0.00	0.00
100-000-00000-00000-034790	DONATIONS - POLICE DEPT	100.00	0.00	0.00	0.00	0.00
100-000-00000-00000-034791	DONATIONS - PARKS & LEISURE	400.00	1,000.00	0.00	1,000.00	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
100-000-00000-00000-311100	REAL PROPERTY - CURRENT YEAR	507,928.60	550,000.00	421,279.90	545,000.00	465,000.00
100-000-00000-00000-311110	PUBLIC UTILITY REVENUES	0.00	0.00	-26.40	0.00	0.00
100-000-00000-00000-311200	REAL PROPERTY - PRIOR YEARS	29,962.68	4,000.00	0.00	32,000.00	32,000.00
100-000-00000-00000-311300	PERSONAL PROP - CURRENT YEAR	42,827.48	0.00	38,138.78	43,000.00	43,000.00
100-000-00000-00000-311310	PERSONAL PROP - MOTOR VEH	57,368.93	50,000.00	46,979.21	55,000.00	50,000.00
100-000-00000-00000-311320	PERSONAL PROP - MOBILE HOME RE	280.35	1,200.00	440.20	1,200.00	800.00
100-000-00000-00000-311350	RAILROAD EQUIPMENT	274.32	275.00	303.93	275.00	300.00
100-000-00000-00000-311400	PERSONAL PROP - PRIOR YEAR	0.00	1,400.00	6,264.53	5,000.00	5,600.00
100-000-00000-00000-311600	REAL ESTATE TRF (INTANGIBLE)	3,938.41	5,700.00	6,494.96	6,500.00	6,500.00
100-000-00000-00000-311705	FRANCHISE FEE-GAS	5,687.61	7,500.00	6,678.51	7,000.00	7,000.00
100-000-00000-00000-311710	FRANCHISE FEE-ELECTRIC	236,537.94	235,000.00	225,050.53	238,000.00	238,000.00
100-000-00000-00000-311715	FRANCHISE FEE - SANITATION	28,442.18	28,000.00	21,517.53	28,500.00	28,500.00
100-000-00000-00000-311750	FRANCHISE TAX-TELEVISION/CABLE	47,066.70	46,000.00	54,454.31	47,100.00	57,000.00
100-000-00000-00000-311760	FRANCHISE TAX-TELEPHONE	13,944.99	13,000.00	6,568.81	13,500.00	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	1,038,872.44	955,000.00	926,854.62	900,000.00	930,000.00
100-000-00000-00000-313125	BC TAVT COLLECTIONS	0.00	0.00	104,484.95	206,000.00	210,134.28
100-000-00000-00000-313126	GC TAVT COLLECTIONS	0.00	0.00	3,886.70	6,000.00	5,731.44
100-000-00000-00000-313150	GC ENERGY EXCISE TAX	0.00	0.00	14.71	100.00	100.00
100-000-00000-00000-313152	BC ENERGY EXCISE TAX	0.00	0.00	2,505.28	4,200.00	4,200.00
100-000-00000-00000-314200	EXCISE TAX-ALCOHOLIC BEVERAGE	72,109.06	64,000.00	68,961.10	74,000.00	74,000.00
100-000-00000-00000-316100	BUSINESS AND OCCUPATION TAXES	20,282.12	27,000.00	24,055.22	27,000.00	24,500.00
100-000-00000-00000-316150	INSURANCE PREMIUM EXCISE TAXES	15,790.00	17,000.00	16,125.00	18,000.00	18,000.00

Account	Description	Actual Revenue FY2012	Actual Budget FY2013	Actual Revenue FY2013	Approved Budget FY2014	Approved Budget FY2015
100-000-00000-00000-316200	INSURANCE PREMIUM TAXES	323,029.24	325,000.00	343,111.08	345,000.00	356,000.00
100-000-00000-00000-316300	FINANCIAL INSTITUTION TAXES	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
100-000-00000-00000-319000	PENALTIES & INT-DELINQUENT TAX	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	10,000.00
100-000-00000-00000-319120	PENALTIES/INT-PERSONAL PROP.	0.00	0.00	0.00	0.00	1,200.00
100-000-00000-00000-319500	FIFA FEES	0.00	0.00	0.00	0.00	1,500.00
100-000-00000-00000-319900	OTHER - DT'S FEES	0.00	0.00	0.00	0.00	200.00
100-000-00000-00000-321100	BUSINESS LICENSE-ALCOHOLIC BEV	15,865.00	14,500.00	15,511.00	16,000.00	16,000.00
100-000-00000-00000-321200	BUSINESS LICENSE-GENERAL	0.00	0.00	0.00	0.00	0.00
100-000-00000-00000-321250	GAMING LICENSE & PERMIT	500.00	0.00	1,150.00	0.00	0.00
100-000-00000-00000-321900	BUSINESS LICENSE-OTHER	0.00	0.00	0.00	0.00	0.00
100-000-00000-00000-321905	FORECLOSURE REGISTRATIONS	0.00	0.00	4,200.00	3,500.00	1,200.00
100-000-00000-00000-321910	BACKGROUND CHECKS	0.00	0.00	70.00	0.00	0.00
100-000-00000-00000-322210	ZONING AND LAND USE	6,334.50	3,500.00	3,650.00	4,500.00	4,000.00
100-000-00000-00000-322230	PERMITS - SIGNS	2,495.50	1,800.00	2,065.38	2,000.00	2,100.00
100-000-00000-00000-322280	PARKS & LEISURE FUND RAISING	303.90	500.00	159.41	500.00	200.00
100-000-00000-00000-322285	PARKS & LEISURE PROGRAM FEES	1,351.11	500.00	2,999.56	1,350.00	1,800.00
100-000-00000-00000-322290	ATHLETIC FIELD RENTALS	0.00	0.00	195.00	200.00	200.00
100-000-00000-00000-322295	OTHER RENTALS	0.00	0.00	110.00	100.00	100.00
100-000-00000-00000-322310	PAVILLION/CAMPSITE RENTALS	650.00	500.00	475.00	500.00	800.00
100-000-00000-00000-322315	OTHER BLDG RENTALS	712.50	0.00	2,600.00	6,600.00	2,600.00
100-000-00000-00000-322410	J.D. WITHERS -BLDG RENTAL	1,329.50	900.00	725.00	900.00	900.00
100-000-00000-00000-322490	LOVE OF DOGS - DDA	764.00	0.00	0.00	0.00	0.00
100-000-00000-00000-322495	FARMER'S MARKET - DDA	215.00	200.00	290.00	200.00	200.00
100-000-00000-00000-322500	COMMUNITY GARDEN - DDA	0.00	0.00	0.00	0.00	0.00
100-000-00000-00000-322505	DDA FUND RAISING	513.25	500.00	553.00	0.00	0.00
100-000-00000-00000-322510	COMMUNITY YARD SALES	1,290.00	1,000.00	1,615.00	1,500.00	1,650.00
100-000-00000-00000-322525	ARMED FORCES DAY	310.00	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
100-000-00000-00000-323100	PERMITS - BLDG STRUCTURES	12,435.75	118,003.84	8,052.50	20,200.00	35,000.00
100-000-00000-00000-331210	OPER NON CATAGORIAL DIRECT	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
100-000-00000-00000-337100	SPECIAL PURPOSE LOCAL OPT TAX	0.00	0.00	0.00	0.00	0.00
100-000-00000-00000-341185	FUEL SURCHARGE FEE/PPD	17,240.00	14,000.00	16,200.00	16,000.00	17,000.00
100-000-00000-00000-341190	TECHNICAL-INT.\$10/FEE	8,156.00	7,500.00	6,402.00	8,000.00	8,000.00
100-000-00000-00000-341195	ENCUMBERED TECH FEES	0.00	0.00	0.00	0.00	0.00
100-000-00000-00000-341910	ELECTION QUALIFYING FEES	0.00	0.00	720.00	0.00	0.00
100-000-00000-00000-342000	PUBLIC SAFETY REVENUE	5,125.25	4,500.00	6,148.60	5,200.00	6,350.00

Account	Description	Actual Revenue FY2012	Actual Budget FY2013	Actual Revenue FY2013	Approved Budget FY2014	Approved Budget FY2015
100-000-00000-00000-343000	STATE CONTRACT MAINT. FEES	0.00	0.00	0.00	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	63.89	0.00	7,418.20	500.00	1,000.00
100-000-00000-00000-344125	DIRECTIONAL SIGNS	45.00	0.00	0.00	0.00	0.00
100-000-00000-00000-344130	SALE OF RECYCLED MATERIALS	134.39	100.00	73.30	100.00	100.00
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	3,636.00	1,800.00	2,048.00	1,800.00	1,800.00
100-000-00000-00000-351170	MUNICIPAL FINES - COURT	202,270.42	207,000.00	207,484.08	227,956.36	207,904.19
100-000-00000-00000-351175	MUNICIPAL COURT FINES(CONTRA)	-69,331.57	-72,450.00	-70,166.33	-72,450.00	-92,970.00
100-000-00000-00000-351180	ALEN SIMS - COURT/PTD	448.00	0.00	400.00	500.00	2,480.00
100-000-00000-00000-361000	INTEREST REVENUES	14,893.28	30,000.00	257.95	3,600.00	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	17,021.12	180,000.00	-30,294.06	17,500.00	17,500.00
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	2,992.62	2,800.00	1,407.27	2,800.00	2,800.00
100-000-00000-00000-391000	INTERFUND TRANSFERS	0.00	0.00	-6,906.29	0.00	0.00
100-000-00000-00000-392000	PROCEEDS OF FIXED ASSETS	850.00	0.00	1,869.25	1,000.00	1,000.00
100-000-00000-00000-392200	PROCEEDS - PROPERTY ASSETS SALE	0.00	0.00	0.00	0.00	12,900.00
100-000-00000-00000-393500	PROCEEDS - CAPITAL LEASE	0.00	0.00	0.00	0.00	0.00
TOTAL:		2,700,922.46	2,854,228.84	2,517,254.78	2,882,431.36	2,844,679.91
TOTAL::	GENERAL FUND	2,700,922.46	2,854,228.84	2,517,254.78	2,882,431.36	2,844,679.91

Account	Description	Actual Expense FY2012	Actual Budget FY2013	Actual Expense FY2013	Approved Budget FY2014	Approved Budget FY2015
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	8,724.50	14,148.00	11,232.25	13,591.20	13,591.20
100-000-11000-00000-523300	ADVERTISING	0.00	0.00	0.00	0.00	0.00
100-000-11000-00000-523400	PRINTING AND BINDING	0.00	0.00	53.49	0.00	150.00
100-000-11000-00000-523500	TRAVEL	2,071.59	1,600.00	537.32	1,600.00	1,200.00
100-000-11000-00000-523600	DUES AND FEES	933.43	0.00	0.00	0.00	0.00
100-000-11000-00000-523700	EDUCATION AND TRAINING	1,970.00	2,000.00	2,210.00	2,000.00	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	888.43	0.00	897.36	0.00	750.00
100-000-11000-00000-531300	FOOD	738.95	600.00	339.60	500.00	500.00
100-000-11000-00000-531400	BOOKS AND PERIODICALS	0.00	0.00	0.00	0.00	0.00
100-000-11000-00000-531700	OTHER SUPPLIES	138.60	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:		36,207.26	39,089.76	36,011.78	38,432.96	39,132.96
TOTAL:	11000 LEGISLATIVE COUNCIL	36,207.26	39,089.76	36,011.78	38,432.96	39,132.96

Account	Description	Actual Expense FY2012	Actual Budget FY2013	Actual Expense FY2013	Approved Budget FY2014	Approved Budget FY2015
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	1,933.43	2,000.00	1,500.00	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	2,181.20	3,537.00	3,537.00	3,397.80	3,101.60
100-000-13000-00000-523210	COMMUNICATIONS-MOBILE	1,384.03	1,100.00	811.28	750.00	800.00
100-000-13000-00000-523230	COMMUNICATIONS-POSTAGE	0.00	0.00	0.45	0.00	100.00
100-000-13000-00000-523300	ADVERTISING	497.50	750.00	500.00	750.00	850.00
100-000-13000-00000-523400	PRINTING AND BINDING	128.00	300.00	0.00	200.00	150.00
100-000-13000-00000-523500	TRAVEL	4,810.95	3,000.00	1,390.07	2,200.00	2,200.00
100-000-13000-00000-523600	DUES AND FEES	10,132.52	8,000.00	6,484.71	8,000.00	7,800.00
100-000-13000-00000-523700	EDUCATION AND TRAINING	1,825.00	2,000.00	1,733.75	2,800.00	2,800.00
100-000-13000-00000-531100	GENERAL SUPPLIES & MAT'L	895.06	500.00	424.25	400.00	850.00
100-000-13000-00000-531300	FOOD	1,391.56	1,000.00	386.64	750.00	600.00
100-000-13000-00000-531400	BOOKS & PERIODICALS	92.35	100.00	15.00	100.00	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:		44,717.00	41,732.40	36,228.55	40,793.20	40,772.00
TOTAL:	13000 EXECUTIVE MAYOR	44,717.00	41,732.40	36,228.55	40,793.20	40,772.00

Account	Description	Actual Expense FY2012	Actual Budget FY2013	Actual Expense FY2013	Approved Budget FY2014	Approved Budget FY2015
100-000-14000-00000-521200	PROFESSIONAL	3,174.00	3,200.00	3,279.00	3,300.00	3,025.00
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
100-000-14000-00000-522320	COMMUNICATIONS-POSTAGE	0.00	0.00	0.00	0.00	0.00
100-000-14000-00000-522330	ADVERTISING	0.00	0.00	0.00	0.00	0.00
100-000-14000-00000-522340	PRINTING AND BINDING	0.00	0.00	0.00	0.00	0.00
100-000-14000-00000-522350	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	0.00	0.00	0.00	0.00	0.00
100-000-14000-00000-531300	FOOD	0.00	0.00	175.80	200.00	200.00
100-000-14000-00000-542500	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00
TOTAL:		3,174.00	3,200.00	3,454.80	3,500.00	3,225.00
TOTAL:	14000 ELECTIONS	3,174.00	3,200.00	3,454.80	3,500.00	3,225.00

Account	Description	Actual Expense FY2012	Actual Budget FY2013	Actual Expense FY2013	Approved Budget FY2014	Approved Budget FY2015
100-000-15100-00000-511100	REGULAR EMPLOYEES	175,763.98	183,705.60	185,507.89	184,169.70	186,430.40
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	450.00	450.00	500.00	450.00	600.00
100-000-15100-00000-512100	GROUP INSURANCE	30,577.92	31,435.20	31,435.20	31,435.20	31,435.20
100-000-15100-00000-512200	SOCIAL SECURITY (FICA) CONTRIB	10,623.53	11,417.65	11,153.54	11,446.42	11,595.89
100-000-15100-00000-512210	OTHER PAYROLL TAXES	0.00	0.00	0.00	0.00	0.00
100-000-15100-00000-512300	MEDICARE	2,484.38	2,670.26	2,608.35	2,676.99	2,711.94
100-000-15100-00000-512400	RETIREMENT CONTRIBUTION	12,776.28	13,080.03	10,537.80	10,453.60	10,966.32
100-000-15100-00000-512600	UNEMPLOYMENT INSURANCE	0.00	4,300.00	0.00	0.00	0.00
100-000-15100-00000-512700	WORKERS COMPENSATION	824.35	824.35	824.35	724.51	733.90
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	19,298.47	18,000.00	17,045.00	18,000.00	17,500.00
100-000-15100-00000-522210	REPAIR/MAINT.-VEHICLE	3,896.29	1,200.00	1,073.20	1,200.00	1,350.00
100-000-15100-00000-522220	REPAIR / MAINT. - EQUIP	229.73	0.00	0.00	0.00	0.00
100-000-15100-00000-522310	RENTAL OF LAND AND BUILDINGS	1,930.00	2,000.00	195.00	0.00	0.00
100-000-15100-00000-522320	RENTAL OF EQUIP AND VEHICLES	3,779.03	0.00	3,756.30	2,500.00	3,250.00
100-000-15100-00000-523050	COLLECTIONS FEES/PAST DUE ACCTS	0.00	0.00	0.00	0.00	1,200.00
100-000-15100-00000-523100	INS-OTHER THAN EMP BENEF	24,610.55	2,547.13	2,547.13	2,654.35	2,516.06
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	8,926.40	5,200.00	6,732.92	5,500.00	5,200.00
100-000-15100-00000-523210	COMMUNICATIONS-MOBILE PHONE	3,227.51	2,800.00	1,416.52	1,800.00	1,600.00
100-000-15100-00000-523230	COMMUNICATIONS-POSTAGE	3,222.96	3,400.00	3,857.72	3,600.00	3,000.00
100-000-15100-00000-523300	ADVERTISING	1,401.46	1,000.00	1,939.52	1,000.00	1,000.00
100-000-15100-00000-523350	MARKETING	14,128.00	4,000.00	1,862.93	4,000.00	4,000.00
100-000-15100-00000-523400	PRINTING AND BINDING	899.20	700.00	372.44	700.00	500.00
100-000-15100-00000-523500	TRAVEL	2,431.63	2,200.00	1,722.96	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	2,962.44	2,000.00	1,290.00	1,300.00	1,300.00
100-000-15100-00000-523700	EDUCATION AND TRAINING	2,177.64	2,000.00	3,172.75	2,700.00	2,750.00

<u>Account</u>	<u>Description</u>	<u>Actual Expense FY2012</u>	<u>Actual Budget FY2013</u>	<u>Actual Expense FY2013</u>	<u>Approved Budget FY2014</u>	<u>Approved Budget FY2015</u>
100-000-15100-00000-523850	CONTRACT LABOR	0.00	0.00	125.00	0.00	0.00
100-000-15100-00000-531100	GENERAL SUPPLIES & MAT'L	10,156.76	5,500.00	5,876.95	5,100.00	5,500.00
100-000-15100-00000-531210	WATER / SEWERAGE	0.00	0.00	0.00	0.00	0.00
100-000-15100-00000-531270	GASOLINE / DIESEL	933.16	500.00	812.74	500.00	450.00
100-000-15100-00000-531300	FOOD	1,777.78	1,500.00	433.64	1,000.00	700.00
100-000-15100-00000-531400	BOOKS AND PERIODICALS	59.15	200.00	34.15	50.00	50.00
100-000-15100-00000-531600	SMALL EQUIPMENT	32.10	0.00	0.00	0.00	0.00
100-000-15100-00000-531700	OTHER SUPPLIES	602.92	0.00	0.00	400.00	500.00
100-000-15100-00000-542200	VEHICLES	0.00	0.00	0.00	0.00	0.00
100-000-15100-00000-542300	FURNITURE AND FIXTURES	500.00	0.00	0.00	0.00	0.00
100-000-15100-00000-542500	OTHER EQUIPMENT	0.00	300.00	159.00	200.00	0.00
TOTAL:		340,683.62	302,930.22	296,993.00	295,760.77	299,039.71
TOTAL:	15100 FINANCIAL ADMINISTRATION	340,683.62	302,930.22	296,993.00	295,760.77	299,039.71

<u>Account</u>	<u>Description</u>	<u>Actual Expense</u> FY2012	<u>Actual Budget</u> FY2013	<u>Actual Expense</u> FY2013	<u>Approved Budget</u> FY2014	<u>Approved Budget</u> FY2015
100-000-15300-00000-521200	PROFESSIONAL	17,173.89	15,000.00	14,872.46	15,000.00	15,500.00
TOTAL:		17,173.89	15,000.00	14,872.46	15,000.00	15,500.00
TOTAL:	15300 LAW	17,173.89	15,000.00	14,872.46	15,000.00	15,500.00

<u>Account</u>	<u>Description</u>	<u>Actual Expense FY2012</u>	<u>Actual Budget FY2013</u>	<u>Actual Expense FY2013</u>	<u>Approved Budget FY2014</u>	<u>Approved Budget FY2015</u>
100-000-15350-00000-521200	PROFESSIONAL	88,791.81	59,400.00	62,844.28	47,092.00	57,850.00
100-000-15350-00000-521300	TECHNICAL	20,421.85	14,400.00	14,341.51	15,000.00	14,590.00
100-000-15350-00000-522320	RENTAL OF EQUIPMENT & VEHICLES	0.00	0.00	0.00	9,408.00	5,650.00
100-000-15350-00000-523200	COMMUNICATIONS-TELEPHONE	0.00	0.00	330.00	500.00	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	1,154.97	0.00	427.44	1,200.00	0.00
100-000-15350-00000-542500	OTHER EQUIPMENT	2,595.82	0.00	260.50	0.00	0.00
100-000-15350-00000-549999	CAPITAL COST ALLOCATION	0.00	0.00	0.00	0.00	0.00
TOTAL:		112,964.45	73,800.00	78,203.83	73,200.00	78,090.00
TOTAL:	15350 IT INFORMATION TECH.	112,964.45	73,800.00	78,203.83	73,200.00	78,090.00

Account	Description	Actual Expense FY2012	Actual Budget FY2013	Actual Expense FY2013	Approved Budget FY2014	Approved Budget FY2015
100-000-15650-00000-511100	REGULAR EMPLOYEES	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
100-000-15650-00000-512100	GROUP INSURANCE	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
100-000-15650-00000-512300	MEDICARE	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
100-000-15650-00000-512600	UNEMPLOYMENT INSURANCE	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
100-000-15650-00000-512900	OTHER EMPLOYEE BENEFITS	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
100-000-15650-00000-521300	TECHNICAL	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
100-000-15650-00000-522200	REPAIR / MAINT.- BLDG	11,281.67	6,600.00	9,964.50	10,608.90	12,000.00
100-000-15650-00000-522210	REPAIR / MAINT.- VEHICLE	1,010.81	0.00	814.45	2,114.81	2,000.00
100-000-15650-00000-522320	RENTAL OF EQUIP AND VEHICLES	804.00	1,000.00	863.88	1,000.00	1,000.00
100-000-15650-00000-523100	INS.-OTHER THAN EMP BENEFITS	0.00	1,388.52	1,388.52	1,561.43	1,517.43
100-000-15650-00000-523850	CONTRACT LABOR	43,174.04	39,000.00	42,696.68	39,000.00	39,000.00
100-000-15650-00000-523900	OTHER	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
100-000-15650-00000-531100	GENERAL SUPPLIES & MAT'L	5,832.49	5,000.00	4,655.22	6,707.71	7,000.00
100-000-15650-00000-531210	WATER / SEWERAGE	518.80	500.00	913.94	800.00	1,200.00
100-000-15650-00000-531215	STORM WATER UTILITY FEES	490.00	490.00	390.00	390.00	1,220.00
100-000-15650-00000-531220	NATURAL GAS	1,157.86	1,840.00	1,877.85	3,531.02	3,500.00
100-000-15650-00000-531230	ELECTRICITY	11,018.47	4,500.00	7,770.92	7,000.00	7,500.00
100-000-15650-00000-531700	OTHER SUPPLIES	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
100-000-15650-00000-541200	CAPITAL OUTLAY - SITE IMPROVEMENT	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
100-000-15650-00000-542100	MACHINERY & EQUIPMENT	0.00	0.00	1,250.00	127.25	0.00
100-000-15650-00000-542200	VEHICLES	0.00	0.00	0.00	5,211.50	0.00
100-000-15650-00000-542500	OTHER EQUIPMENT	482.88	0.00	349.88	0.00	0.00
100-000-15650-00000-549999	CAPITAL COST ALLOCATION	0.00	0.00	0.00	0.00	0.00
TOTAL:		77,771.02	60,318.52	72,935.84	78,052.62	75,937.43
TOTAL:	15650 GOVERNMENT BLDG	77,771.02	60,318.52	72,935.84	78,052.62	75,937.43

Account	Description	Actual Expense FY2012	Actual Budget FY2013	Actual Expense FY2013	Approved Budget FY2014	Approved Budget FY2015
100-000-26500-00000-511100	REGULAR EMPLOYEES	44,096.00	44,096.00	44,396.00	44,647.20	45,198.40
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	11,301.83	10,429.20	10,429.20	10,429.20	10,429.20
100-000-26500-00000-512200	SOCIAL SECURITY (FICA) CONTRIB	2,679.00	2,743.25	2,686.40	2,777.43	2,811.60
100-000-26500-00000-512300	MEDICARE	626.62	641.57	628.19	649.56	657.55
100-000-26500-00000-512400	RETIREMENT CONTRIBUTION	3,066.78	3,139.68	2,554.56	2,549.94	2,658.48
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	167.57	167.57	170.23	172.32
100-000-26500-00000-512900	OTHER EMPLOYEE BENEFITS	0.00	500.00	0.00	0.00	0.00
100-000-26500-00000-521200	PROFESSIONAL	20,690.50	20,000.00	21,429.75	20,000.00	20,000.00
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	116.67	18.31	18.31	16.98	17.36
100-000-26500-00000-523230	COMMUNICATIONS-POSTAGE	833.32	800.00	841.20	800.00	800.00
100-000-26500-00000-523300	ADVERTISING	0.00	0.00	0.00	0.00	0.00
100-000-26500-00000-523400	PRINTING AND BINDING	817.50	1,000.00	487.00	1,000.00	1,000.00
100-000-26500-00000-523500	TRAVEL	0.00	200.00	0.00	150.00	150.00
100-000-26500-00000-523600	DUES AND FEES	0.00	50.00	35.00	50.00	50.00
100-000-26500-00000-523700	EDUCATION AND TRAINING	150.00	750.00	150.00	750.00	750.00
100-000-26500-00000-531100	GENERAL SUPPLIES & MAT'L	2,445.04	2,000.00	1,360.59	1,500.00	1,000.00
100-000-26500-00000-531700	OTHER SUPPLIES	0.00	0.00	0.00	0.00	0.00
100-000-26500-00000-542300	FURNITURES AND FIXTURES	0.00	0.00	0.00	500.00	0.00
100-000-26500-00000-542400	COMPUTERS	221.24	500.00	0.00	300.00	800.00
TOTAL:		87,362.07	87,185.58	85,333.77	86,440.54	86,644.91
TOTAL:	26500 MUNICIPAL COURT	87,362.07	87,185.58	85,333.77	86,440.54	86,644.91

Account	Description	Actual Expense FY2012	Actual Budget FY2013	Actual Expense FY2013	Approved Budget FY2014	Approved Budget FY2015
100-000-32000-00000-511100	REGULAR EMPLOYEES	792,707.18	805,521.60	773,989.78	822,427.75	837,340.40
100-000-32000-00000-511300	OVERTIME	28,228.71	30,000.00	28,846.44	30,375.00	32,375.00
100-000-32000-00000-511400	ACCRUED VACATION	0.00	0.00	0.00	0.00	0.00
100-000-32000-00000-512000	FRINGE BENEFITS	600.00	3,300.00	725.00	1,500.00	1,645.00
100-000-32000-00000-512100	GROUP INSURANCE	259,002.25	243,309.12	231,491.96	243,309.12	253,452.84
100-000-32000-00000-512200	SOCIAL SECURITY (FICA) CONTRIB	49,134.60	52,006.94	47,748.79	52,966.78	54,024.35
100-000-32000-00000-512300	MEDICARE	11,491.30	12,162.91	11,173.88	12,387.40	12,634.73
100-000-32000-00000-512400	RETIREMENT CONTRIBUTION	56,744.57	57,545.95	46,759.68	46,386.38	48,661.20
100-000-32000-00000-512500	TUITION REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
100-000-32000-00000-512600	UNEMPLOYMENT INSURANCE	40,712.00	25,000.00	4,620.00	25,000.00	10,000.00
100-000-32000-00000-512700	WORKERS COMPENSATION	43,567.17	43,395.54	34,677.65	40,662.23	40,314.80
100-000-32000-00000-512900	OTHER EMPLOYEE BENEFITS	0.00	500.00	0.00	0.00	0.00
100-000-32000-00000-521200	PROFESSIONAL	16,672.10	9,000.00	19,059.16	12,000.00	18,000.00
100-000-32000-00000-521300	TECHNICAL	2,860.00	1,900.00	4,450.00	7,000.00	2,000.00
100-000-32000-00000-522130	CUSTODIAL	0.00	0.00	0.00	0.00	0.00
100-000-32000-00000-522200	REPAIR / MAINT.- BLDG	1,220.46	1,100.00	945.50	800.00	5,000.00
100-000-32000-00000-522210	REPAIR / MAINT.- VEHICLE	22,527.39	16,000.00	25,499.06	19,000.00	25,000.00
100-000-32000-00000-522220	REPAIR / MAINT.- EQUIP	1,804.95	2,500.00	1,482.37	1,500.00	1,500.00
100-000-32000-00000-522320	RENTAL OF EQUIP AND VEHICLES	2,818.70	2,900.00	2,801.74	2,500.00	2,500.00
100-000-32000-00000-523100	INS-OTHER THAN EMP BENEF	64,134.56	21,465.99	39,375.15	20,647.33	19,882.23
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	12,024.69	10,000.00	11,491.45	9,500.00	7,500.00
100-000-32000-00000-523210	COMMUNICATIONS-MOBILE PHONE	11,860.50	7,500.00	7,081.79	7,500.00	7,500.00
100-000-32000-00000-523230	COMMUNICATIONS-POSTAGE	558.17	350.00	667.00	350.00	350.00
100-000-32000-00000-523300	ADVERTISING	556.55	600.00	741.63	500.00	500.00
100-000-32000-00000-523400	PRINTING AND BINDING	225.00	300.00	145.20	100.00	250.00
100-000-32000-00000-523500	TRAVEL	1,340.93	1,800.00	499.10	1,100.00	1,000.00
100-000-32000-00000-523600	DUES AND FEES	289.71	600.00	180.91	500.00	500.00

Account	Description	Actual Expense FY2012	Actual Budget FY2013	Actual Expense FY2013	Approved Budget FY2014	Approved Budget FY2015
100-000-32000-00000-523700	EDUCATION AND TRAINING	1,113.00	2,000.00	592.73	2,000.00	1,000.00
100-000-32000-00000-531100	GENERAL SUPPLIES & MAT'L	5,759.83	6,000.00	7,355.70	6,000.00	6,000.00
100-000-32000-00000-531210	WATER / SEWERAGE	596.55	500.00	682.69	600.00	800.00
100-000-32000-00000-531215	STORM WATER UTILITY FEES	70.00	70.00	70.00	70.00	0.00
100-000-32000-00000-531220	NATURAL GAS	519.72	600.00	797.81	900.00	900.00
100-000-32000-00000-531230	ELECTRICITY	12,325.83	12,000.00	11,545.28	11,000.00	11,000.00
100-000-32000-00000-531270	GASOLINE / DIESEL	62,575.93	52,000.00	54,286.21	50,000.00	50,000.00
100-000-32000-00000-531300	FOOD	173.74	400.00	131.49	400.00	400.00
100-000-32000-00000-531300	BOOKS AND PERIODICALS	0.00	0.00	352.21	0.00	150.00
100-000-32000-00000-531400	SMALL EQUIPMENT	0.00	0.00	76.30	0.00	0.00
100-000-32000-00000-531600	OTHER SUPPLIES	3,909.71	5,000.00	3,068.88	5,000.00	4,000.00
100-000-32000-00000-531700	SITE IMPROVEMENT	0.00	0.00	0.00	0.00	0.00
100-000-32000-00000-541200	BUILDINGS	0.00	0.00	0.00	0.00	0.00
100-000-32000-00000-541300	VEHICLES	0.00	0.00	0.00	3,079.74	0.00
100-000-32000-00000-542200	FURNITURE AND FIXTURES	211.48	500.00	986.00	2,000.00	1,000.00
100-000-32000-00000-542300	COMPUTERS	2,181.13	11,500.00	10,279.46	15,250.00	3,000.00
100-000-32000-00000-542400	OTHER EQUIPMENT	520.46	2,000.00	303.44	1,000.00	1,000.00
100-000-32000-00000-542500	CAPITAL LEASE PRINCIPAL	0.00	0.00	0.00	6,321.82	11,140.10
100-000-32000-00000-581200	CAPITAL LEASE INTEREST	0.00	0.00	0.00	1,134.44	1,642.07
TOTAL:		1,511,038.87	1,441,328.05	1,384,981.44	1,462,767.99	1,461,180.55
TOTAL:	32000 POLICE	1,511,038.87	1,441,328.05	1,384,981.44	1,462,767.99	1,461,180.55

Account	Description	Actual Expense FY2012	Actual Budget FY2013	Actual Expense FY2013	Approved Budget FY2014	Approved Budget FY2015
100-000-41000-00000-511100	REGULAR EMPLOYEES	58,433.94	55,556.80	50,780.28	54,355.86	84,156.80
100-000-41000-00000-511300	OVERTIME	2,221.70	1,200.00	1,599.98	1,215.00	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	600.00	300.00	225.00	300.00	450.00
100-000-41000-00000-512100	GROUP INSURANCE	45,456.85	25,621.20	20,102.40	20,102.40	30,531.60
100-000-41000-00000-512200	SOCIAL SECURITY (FICA) CONTRIB	10,483.89	3,537.52	3,052.18	3,463.99	5,351.95
100-000-41000-00000-512300	MEDICARE	2,473.49	827.32	713.85	810.13	1,251.67
100-000-41000-00000-512400	RETIREMENT CONTRIBUTION	11,921.34	3,955.70	3,110.16	3,085.31	5,513.50
100-000-41000-00000-512600	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00
100-000-41000-00000-512700	WORKERS COMPENSATION	12,815.14	7,016.42	7,016.42	6,904.26	10,677.97
100-000-41000-00000-512900	OTHER EMPLOYEE BENEFITS	25.00	200.00	0.00	200.00	200.00
100-000-41000-00000-512900	PROFESSIONAL	17,865.29	3,000.00	8,467.01	3,000.00	10,000.00
100-000-41000-00000-521200	TECHNICAL	0.00	1,500.00	0.00	1,000.00	1,000.00
100-000-41000-00000-521300	DISPOSAL	85.42	0.00	0.00	0.00	0.00
100-000-41000-00000-522110	CUSTODIAL	0.00	0.00	0.00	0.00	0.00
100-000-41000-00000-522200	REPAIR / MAINT. - BLDG	1,134.79	2,500.00	1,164.93	2,000.00	2,000.00
100-000-41000-00000-522210	REPAIR / MAINT. - VEHICLE	1,550.89	2,500.00	2,776.92	2,500.00	3,000.00
100-000-41000-00000-522220	REPAIR / MAINT. - EQUIP	2,616.93	3,500.00	7,301.94	4,000.00	5,000.00
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	1,768.00	1,500.00	914.49	1,000.00	1,000.00
100-000-41000-00000-522320	INS-OTHER THAN EMP BENEF	6,830.09	7,432.33	7,676.33	7,615.06	7,061.72
100-000-41000-00000-523100	COMMERCIAL INS/DEDUCT	0.00	0.00	0.00	0.00	0.00
100-000-41000-00000-523110	COMMUNICATIONS-TELEPHONE	9,617.90	8,000.00	7,053.72	6,000.00	6,000.00
100-000-41000-00000-523200	COMMUNICATIONS-MOBILE PHONE	2,701.89	2,500.00	538.33	900.00	900.00
100-000-41000-00000-523230	COMMUNICATIONS-POSTAGE	38.03	100.00	55.83	100.00	100.00
100-000-41000-00000-523300	ADVERTISING	43.65	0.00	0.00	0.00	0.00
100-000-41000-00000-523400	PRINTING AND BINDING	1,405.55	500.00	412.09	500.00	500.00
100-000-41000-00000-523500	TRAVEL	2,187.73	1,000.00	0.00	1,000.00	1,000.00
100-000-41000-00000-523600	DUES AND FEES	17.50	300.00	169.00	300.00	300.00
100-000-41000-00000-523700	EDUCATION AND TRAINING	1,870.00	1,000.00	375.00	1,000.00	1,000.00
100-000-41000-00000-523850	CONTRACT LABOR	976.00	0.00	0.00	0.00	0.00
100-000-41000-00000-531100	GENERAL SUPPLIES & MAT'L	11,751.84	13,000.00	8,731.21	12,000.00	12,000.00
100-000-41000-00000-531210	WATER / SEWERAGE	2,701.55	750.00	822.52	850.00	850.00

<u>Account</u>	<u>Description</u>	<u>Actual Expense</u> <u>FY2012</u>	<u>Actual Budget</u> <u>FY2013</u>	<u>Actual Expense</u> <u>FY2013</u>	<u>Approved Budget</u> <u>FY2014</u>	<u>Approved Budget</u> <u>FY2015</u>
100-000-41000-00000-531215	STORM WATER UTILITY FEES	100.00	100.00	100.00	100.00	0.00
100-000-41000-00000-531220	NATURAL GAS	2,026.05	0.00	209.88	0.00	0.00
100-000-41000-00000-531230	ELECTRICITY	6,208.92	4,000.00	5,339.13	5,000.00	5,000.00
100-000-41000-00000-531270	GASOLINE / DIESEL	2,280.37	2,000.00	1,494.73	2,000.00	2,000.00
100-000-41000-00000-531275	TIRE DISPOSAL	565.94	700.00	772.41	700.00	700.00
100-000-41000-00000-531300	FOOD	403.88	200.00	374.40	400.00	400.00
100-000-41000-00000-531400	BOOKS AND PERIODICALS	0.00	0.00	0.00	0.00	0.00
100-000-41000-00000-531600	SMALL EQUIPMENT	390.08	500.00	1,895.74	500.00	1,000.00
100-000-41000-00000-531700	OTHER SUPPLIES	215.75	400.00	440.73	400.00	400.00
100-000-41000-00000-541300	BUILDINGS	0.00	0.00	0.00	0.00	0.00
100-000-41000-00000-542100	MACHINERY & EQUIPMENT	3,320.00	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	135.00	0.00	300.00	0.00	0.00
100-000-41000-00000-542500	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00
TOTAL:		225,240.39	155,197.29	143,986.61	143,302.01	201,060.21
TOTAL:	41000 PUBLIC WORKS	225,240.39	155,197.29	143,986.61	143,302.01	201,060.21

Account	Description	Actual Expense FY2012	Actual Budget FY2013	Actual Expense FY2013	Approved Budget FY2014	Approved Budget FY2015
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	499.99	1,800.00	0.00	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	231.64	500.00	311.82	500.00	500.00
100-000-42200-00000-522210	REPAIR / MAINT.- VEHICLE	6,451.25	7,000.00	9,003.74	10,000.00	9,000.00
100-000-42200-00000-522220	REPAIR / MAINT. - EQUIP	10,125.07	15,000.00	14,781.26	15,000.00	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	0.00	1,388.52	1,388.52	1,561.43	3,018.80
100-000-42200-00000-523210	COMMUNICATIONS-MOBILE PHONE	0.00	0.00	0.00	0.00	0.00
100-000-42200-00000-523300	ADVERTISING	105.75	0.00	80.00	0.00	0.00
100-000-42200-00000-531100	GENERAL SUPPLIES & MAT'L	14,144.35	34,000.00	20,695.10	32,000.00	30,000.00
100-000-42200-00000-531270	GASOLINE/DIESEL	5,264.89	5,000.00	7,498.08	7,000.00	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	0.00	0.00	102.75	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	1,828.00	3,400.00	2,519.97	2,000.00	0.00
100-000-42200-00000-542200	VEHICLE	25,021.00	0.00	0.00	0.00	0.00
100-000-42200-00000-542300	FURNITURE AND FIXTURES	650.00	0.00	150.00	0.00	250.00
TOTAL:		64,321.94	68,088.52	56,531.24	69,861.43	72,568.80
TOTAL:	42200 ROADS	64,321.94	68,088.52	56,531.24	69,861.43	72,568.80

<u>Account</u>	<u>Description</u>	<u>Actual Expense</u> <u>FY2012</u>	<u>Actual Budget</u> <u>FY2013</u>	<u>Actual Expense</u> <u>FY2013</u>	<u>Approved Budget</u> <u>FY2014</u>	<u>Approved Budget</u> <u>FY2015</u>
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	14,290.00	15,000.00	12,000.00	12,500.00	12,500.00
100-000-61920-00000-521300	TECHNICAL	3,000.00	1,500.00	0.00	1,500.00	0.00
100-000-61920-00000-521310	RENTAL OF LAND & BLDGS	50.00	1,000.00	0.00	0.00	0.00
100-000-61920-00000-522320	RENTAL OF EQUIP AND VEHICLES	3,366.70	1,000.00	334.62	1,000.00	1,000.00
100-000-61920-00000-523100	INS-OTHER THAN EMP BENEFITS	0.00	1,523.42	1,523.42	1,610.66	1,505.50
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	215.80	500.00	124.19	300.00	300.00
100-000-61920-00000-523300	ADVERTISING	3,067.99	2,500.00	2,358.00	2,500.00	3,000.00
100-000-61920-00000-523400	PRINTING AND BINDING	690.00	1,000.00	337.55	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	312.51	0.00	320.00	320.00	1,000.00
100-000-61920-00000-523850	CONTRACT LABOR	5,000.00	2,000.00	3,725.00	1,500.00	3,000.00
100-000-61920-00000-531100	GENERAL SUPPLIES & MAT'L	9,444.72	4,000.00	6,743.87	10,000.00	10,000.00
100-000-61920-00000-531270	GASOLINE / DIESEL	15.00	0.00	0.00	100.00	0.00
100-000-61920-00000-531300	FOOD	1,666.56	0.00	612.86	1,500.00	1,000.00
100-000-61920-00000-531600	SMALL EQUIPMENT	252.74	0.00	1,241.92	0.00	0.00
100-000-61920-00000-531700	OTHER SUPPLIES	967.50	543.00	0.00	250.00	250.00
100-000-61920-00000-542500	OTHER EQUIPMENT	1,143.90	0.00	0.00	0.00	0.00
TOTAL:		43,473.42	30,566.42	29,321.43	34,080.66	34,555.50
TOTAL:	61920 SPECIAL EVENTS/FESTIVALS	43,473.42	30,566.42	29,321.43	34,080.66	34,555.50

Account	Description	Actual Expense FY2012	Actual Budget FY2013	Actual Expense FY2013	Approved Budget FY2014	Approved Budget FY2015
100-000-62000-00000-511100	REGULAR EMPLOYEES	65,703.21	66,497.60	66,994.61	67,328.82	0.00
100-000-62000-00000-511300	OVERTIME	1,745.74	2,500.00	1,132.90	2,531.25	0.00
100-000-62000-00000-512000	FRINGE BENEFITS	225.00	300.00	175.00	300.00	0.00
100-000-62000-00000-512100	GROUP INSURANCE	12,930.19	15,588.00	15,587.96	15,588.00	0.00
100-000-62000-00000-512200	SOCIAL SECURITY (FICA) CONTRIB	4,052.78	4,296.45	4,043.55	4,349.92	0.00
100-000-62000-00000-512300	MEDICARE	947.74	1,004.82	945.86	1,017.32	0.00
100-000-62000-00000-512400	RETIREMENT CONTRIBUTION	4,624.75	4,734.70	3,852.36	4,553.72	0.00
100-000-62000-00000-512600	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00
100-000-62000-00000-512700	WORKERS COMPENSATION	2,219.95	2,219.95	2,219.95	2,176.53	0.00
100-000-62000-00000-521200	PROFESSIONAL	5,800.43	5,000.00	2,382.00	5,000.00	5,000.00
100-000-62000-00000-521300	TECHNICAL	0.00	0.00	20.00	100.00	0.00
100-000-62000-00000-522130	CUSTODIAL	0.00	0.00	0.00	0.00	0.00
100-000-62000-00000-522140	LAWN CARE	0.00	0.00	0.00	3,540.60	3,540.60
100-000-62000-00000-522200	REPAIR / MAINT. - BLDG	2,340.98	2,000.00	1,344.13	7,000.00	2,000.00
100-000-62000-00000-522210	REPAIR / MAINT. - VEHICLE	1,392.82	2,000.00	4,642.55	3,000.00	1,500.00
100-000-62000-00000-522220	REPAIR / MAINT. - EQUIP	4,168.29	2,500.00	2,149.40	2,500.00	2,000.00
100-000-62000-00000-522310	RENTAL OF LAND AND BUILDINGS	1,660.00	2,000.00	440.00	1,000.00	0.00
100-000-62000-00000-522320	RENTAL OF EQUIP. AND VEHICLES	1,659.78	2,000.00	1,796.95	2,000.00	2,000.00
100-000-62000-00000-523100	INS-OTHER THAN EMP BENEFITS	1,073.55	3,988.74	3,988.74	4,406.96	4,110.76
100-000-62000-00000-523200	COMMUNICATIONS-TELEPHONE	1,493.32	1,500.00	886.10	1,000.00	1,000.00
100-000-62000-00000-523210	COMMUNICATIONS-MOBILE PHONE	1,482.73	1,500.00	1,364.92	1,200.00	1,200.00
100-000-62000-00000-523230	COMMUNICATIONS - POSTAGE	19.40	0.00	67.99	100.00	100.00
100-000-62000-00000-523300	ADVERTISING	527.21	1,000.00	527.90	1,000.00	1,000.00
100-000-62000-00000-523400	PRINTING AND BINDING	1,154.28	500.00	482.98	500.00	500.00
100-000-62000-00000-523500	TRAVEL	365.81	1,000.00	0.00	1,000.00	200.00
100-000-62000-00000-523600	DUES AND FEES	541.83	750.00	583.98	1,000.00	500.00
100-000-62000-00000-523700	EDUCATION AND TRAINING	609.00	1,200.00	0.00	1,000.00	700.00
100-000-62000-00000-523850	CONTRACT LABOR	10.00	1,000.00	0.00	1,000.00	0.00
100-000-62000-00000-531100	GENERAL SUPPLIES & MAT'L	16,087.59	10,000.00	12,778.45	15,000.00	10,000.00
100-000-62000-00000-531210	WATER / SEWERAGE	9,592.20	4,000.00	4,088.03	4,500.00	5,500.00
100-000-62000-00000-531215	STORM WATER UTILITY FEES	240.00	500.00	210.00	500.00	0.00
100-000-62000-00000-531220	NATURAL GAS	544.11	750.00	558.95	750.00	750.00
100-000-62000-00000-531230	ELECTRICITY	13,155.68	12,000.00	11,283.64	12,000.00	13,500.00
100-000-62000-00000-531270	GASOLINE / DIESEL	4,036.78	2,500.00	5,900.54	5,000.00	2,500.00
100-000-62000-00000-531300	FOOD	801.41	500.00	720.35	600.00	600.00

<u>Account</u>	<u>Description</u>	<u>Actual Expense</u> <u>FY2012</u>	<u>Actual Budget</u> <u>FY2013</u>	<u>Actual Expense</u> <u>FY2013</u>	<u>Approved Budget</u> <u>FY2014</u>	<u>Approved Budget</u> <u>FY2015</u>
100-000-62000-00000-531600	SMALL EQUIPMENT	854.99	0.00	307.15	200.00	0.00
100-000-62000-00000-531700	OTHER SUPPLIES	1,543.96	600.00	747.56	600.00	400.00
100-000-62000-00000-541200	SITE IMPROVEMENTS	429.69	0.00	0.00	0.00	0.00
100-000-62000-00000-541400	INFRASTRUCTURE	1,077.60	0.00	0.00	0.00	0.00
100-000-62000-00000-542100	MACHINERY & EQUIPMENT	10,649.00	7,500.00	3,496.67	1,500.00	0.00
100-000-62000-00000-542200	VEHICLES	2,500.00	0.00	2,816.46	0.00	0.00
100-000-62000-00000-542300	FURNITURE AND FIXTURES	554.00	500.00	195.90	1,000.00	0.00
100-000-62000-00000-542500	OTHER EQUIPMENT	385.89	2,000.00	1,266.60	1,000.00	500.00
TOTAL:		179,201.69	165,930.26	159,999.83	176,843.12	59,101.36
TOTAL:	62000 PARKS	179,201.69	165,930.26	159,999.83	176,843.12	59,101.36

<u>Account</u>	<u>Description</u>	<u>Actual Expense</u> FY2012	<u>Actual Budget</u> FY2013	<u>Actual Expense</u> FY2013	<u>Approved Budget</u> FY2014	<u>Approved Budget</u> FY2015
100-000-65000-00000-511100	REGULAR EMPLOYEES	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
100-000-65000-00000-512200	SOCIAL SECURITY (FICA) CONTRIB	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
100-000-65000-00000-521300	TECHNICAL	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
100-000-65000-00000-523200	COMMUNICATIONS-TELEPHONE	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
100-000-65000-00000-531100	GENERAL SUPPLIES & MAT'L	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
100-000-65000-00000-531220	NATURAL GAS	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
100-000-65000-00000-531600	SMALL EQUIPMENT	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
100-000-65000-00000-571000	INTERGOVERNMENTAL	0.00	0.00	0.00	0.00	0.00
TOTAL:		122,596.00	122,593.00	122,683.00	122,593.00	123,519.16
TOTAL:		122,596.00	122,593.00	122,683.00	122,593.00	123,519.16
	65000 LIBRARY	122,596.00	122,593.00	122,683.00	122,593.00	123,519.16

Account	Description	Actual Expense FY2012	Actual Budget FY2013	Actual Expense FY2013	Approved Budget FY2014	Approved Budget FY2015
100-000-74100-00000-511100	REGULAR EMPLOYEES	70,415.06	87,511.20	88,093.10	89,872.90	89,793.60
100-000-74100-00000-511200	TEMPORARY EMPLOYEES	0.00	0.00	0.00	0.00	0.00
100-000-74100-00000-511300	OVERTIME	526.09	1,000.00	1,042.55	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	300.00	300.00	300.00
100-000-74100-00000-512100	GROUP INSURANCE	32,930.64	30,384.00	34,159.00	25,621.20	25,621.20
100-000-74100-00000-512200	SOCIAL SECURITY (FICA) CONTRIB	4,292.84	5,506.29	5,323.41	5,590.72	5,585.80
100-000-74100-00000-512300	MEDICARE	1,004.00	1,287.76	1,245.27	1,307.51	1,306.36
100-000-74100-00000-512400	RETIREMENT CONTRIBUTION	5,842.76	5,981.69	5,075.52	5,025.50	5,418.36
100-000-74100-00000-512600	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00
100-000-74100-00000-512700	WORKERS COMPENSATION	1,075.54	1,087.84	1,087.84	1,651.79	1,651.79
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	24,064.75	10,000.00	16,135.01	16,000.00	14,000.00
100-000-74100-00000-522210	REPAIR / MAINT.- VEHICLE	0.00	0.00	260.34	0.00	0.00
100-000-74100-00000-522320	RENTAL OF EQUIP AND VEHICLES	0.00	0.00	0.00	0.00	0.00
100-000-74100-00000-523100	INS.-OTHER THAN EMP BENEFITS	500.00	1,560.04	1,560.04	1,644.63	1,540.21
100-000-74100-00000-523210	COMMUNICATIONS-MOBILE PHONE	901.82	1,200.00	671.94	800.00	500.00
100-000-74100-00000-523230	COMMUNICATIONS-POSTAGE	517.60	200.00	671.25	500.00	700.00
100-000-74100-00000-523300	ADVERTISING	239.00	200.00	90.00	200.00	120.00
100-000-74100-00000-523400	PRINTING AND BINDING	291.84	300.00	7.68	200.00	150.00
100-000-74100-00000-523500	TRAVEL	1,127.62	1,800.00	1,495.50	1,500.00	1,550.00
100-000-74100-00000-523600	DUES AND FEES	519.00	600.00	503.00	550.00	750.00
100-000-74100-00000-523700	EDUCATION AND TRAINING	655.00	1,500.00	998.75	1,500.00	800.00
100-000-74100-00000-531100	GENERAL SUPPLIES & MAT'L	2,114.36	1,500.00	2,451.14	1,500.00	1,000.00
100-000-74100-00000-531270	GASOLINE / DIESEL	872.65	600.00	820.31	600.00	750.00
100-000-74100-00000-531300	FOOD	111.46	200.00	48.75	200.00	140.00
100-000-74100-00000-531400	BOOKS AND PERIODICALS	40.00	50.00	38.42	50.00	50.00
100-000-74100-00000-531700	OTHER SUPPLIES	279.13	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	0.00
100-000-74100-00000-542500	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00
TOTAL:		148,621.16	152,868.82	162,078.82	154,714.25	151,927.32
TOTAL:	74100 PLANNING ZONING	148,621.16	152,868.82	162,078.82	154,714.25	151,927.32

<u>Account</u>	<u>Description</u>	<u>Actual Expense</u> <u>FY2012</u>	<u>Actual Budget</u> <u>FY2013</u>	<u>Actual Expense</u> <u>FY2013</u>	<u>Approved Budget</u> <u>FY2014</u>	<u>Approved Budget</u> <u>FY2015</u>
100-000-74500-00000-511100	REGULAR EMPLOYEES	19,975.97	0.00	0.00	0.00	0.00
100-000-74500-00000-511300	OVERTIME	644.33	0.00	0.00	0.00	0.00
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	0.00
100-000-74500-00000-512100	GROUP INSURANCE	6,638.31	0.00	0.00	0.00	0.00
100-000-74500-00000-512200	SOCIAL SECURITY (FICA) CONTRIB	1,201.75	0.00	0.00	0.00	0.00
100-000-74500-00000-512300	MEDICARE	281.06	0.00	0.00	0.00	0.00
100-000-74500-00000-512400	RETIREMENT CONTRIBUTION	2,194.60	0.00	0.00	0.00	0.00
100-000-74500-00000-512600	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00
100-000-74500-00000-512700	WORKERS COMPENSATION	2,258.02	0.00	0.00	0.00	0.00
100-000-74500-00000-521200	PROFESSIONAL	1,153.43	1,000.00	550.00	1,000.00	0.00
100-000-74500-00000-522210	REPAIR / MAINT.- VEHICLE	160.30	1,000.00	182.55	700.00	700.00
100-000-74500-00000-522220	REPAIR / MAINT.- EQUIP	0.00	250.00	0.00	250.00	250.00
100-000-74500-00000-523100	INS.-OTHER THAN EMP BENEFITS	1,073.55	0.00	0.00	0.00	0.00
100-000-74500-00000-523210	COMMUNICATIONS-MOBILE PHONE	345.72	100.00	-28.79	100.00	0.00
100-000-74500-00000-523230	COMMUNICATIONS-POSTAGE	328.43	200.00	400.56	200.00	200.00
100-000-74500-00000-523300	ADVERTISING	558.01	0.00	0.00	0.00	0.00
100-000-74500-00000-523400	PRINTING AND BINDING	324.00	100.00	0.00	50.00	50.00
100-000-74500-00000-523500	TRAVEL	486.30	300.00	0.00	300.00	400.00
100-000-74500-00000-523600	DUES AND FEES	0.00	150.00	0.00	150.00	75.00
100-000-74500-00000-523700	EDUCATION AND TRAINING	517.00	800.00	210.00	800.00	700.00
100-000-74500-00000-523850	CONTRACT LABOR	0.00	0.00	0.00	0.00	1,000.00
100-000-74500-00000-531100	GENERAL SUPPLIES & MAT'L	602.01	200.00	299.46	200.00	100.00
100-000-74500-00000-531270	GASOLINE / DIESEL	2,639.20	2,500.00	0.00	0.00	1,500.00
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	200.00	0.00	100.00	100.00
100-000-74500-00000-531700	OTHER SUPPLIES	298.94	500.00	0.00	250.00	200.00
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	0.00	0.00	500.00	50.00
100-000-74500-00000-542400	COMPUTERS	0.00	0.00	279.99	0.00	0.00
100-000-74500-00000-542500	OTHER EQUIPMENT	421.71	150.00	100.86	1,000.00	100.00
TOTAL:		42,102.64	7,450.00	1,994.63	5,600.00	5,425.00
TOTAL:	74500 CODE ENFORCEMENT	42,102.64	7,450.00	1,994.63	5,600.00	5,425.00

Account	Description	Actual Expense FY2012	Actual Budget FY2013	Actual Expense FY2013	Approved Budget FY2014	Approved Budget FY2015
100-000-75500-00000-511100	REGULAR EMPLOYEES	21,494.88	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	1,332.67	0.00	0.00	0.00	0.00
100-000-75500-00000-512300	MEDICARE	311.66	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	96.09	0.00	0.00	0.00	0.00
100-000-75500-00000-521200	PROFESSIONAL	2,683.43	2,600.00	3,117.15	5,000.00	5,500.00
100-000-75500-00000-521300	TECHNICAL	107.88	0.00	-97.72	0.00	0.00
100-000-75500-00000-522320	RENTAL OF EQUIP AND VEHICLES	397.00	0.00	0.00	0.00	0.00
100-000-75000-00000-523100	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	35.17	0.00	0.00	0.00	0.00
100-000-75500-00000-523300	ADVERTISING	2,546.94	0.00	20.44	0.00	0.00
100-000-75500-00000-523350-	MARKETING	691.64	0.00	0.00	750.00	1,200.00
100-000-75500-00000-523400	PRINTING AND BINDING	103.52	500.00	117.96	1,250.00	2,000.00
100-000-75500-00000-523500	TRAVEL	461.64	500.00	1,168.95	500.00	500.00
100-000-75500-00000-523600	DUES AND FEES	60.00	500.00	150.00	1,000.00	1,500.00
100-000-75500-00000-523700	EDUCATION AND TRAINING	945.00	500.00	697.41	1,000.00	1,500.00
100-000-75500-00000-523850	CONTRACT LABOR	0.00	0.00	0.00	0.00	0.00
100-000-75500-00000-531100	GENERAL SUPPLIES & MAT'L	3,014.47	1,000.00	792.01	1,000.00	1,000.00
100-000-75500-00000-531270	GASOLINE / DIESEL	0.00	0.00	0.00	0.00	0.00
100-000-75500-00000-531300	FOOD	354.76	300.00	123.30	300.00	300.00
100-000-75500-00000-531400	BOOKS AND PERIODICALS	39.99	50.00	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	0.00	0.00	0.00
100-000-75500-00000-541400	INFRASTRUCTURE	3,617.02	0.00	0.00	0.00	0.00
100-000-75500-00000-542300	FURNITURE AND FIXTURES	0.00	0.00	300.00	0.00	0.00
100-000-75500-00000-531100	SIGN GRANT - SUPPLIES	0.00	0.00	0.00	0.00	0.00
100-000-75500-00000-531100	SIGNAGE FOR DDA PROPERTY-SUPPLIES	0.00	0.00	0.00	500.00	0.00
TOTAL:		38,293.76	5,950.00	6,389.50	11,850.00	14,000.00
TOTAL:	75500 DDA	38,293.76	5,950.00	6,389.50	11,850.00	14,000.00

<u>Account</u>	<u>Description</u>	<u>Actual Revenue</u> <u>FY2012</u>	<u>Actual Budget</u> <u>FY2013</u>	<u>Actual Revenue</u> <u>FY2013</u>	<u>Approved Budget</u> <u>FY2014</u>	<u>Approved Budget</u> <u>FY2015</u>
REVENUE						
210-000-00000-00000-331310	FEDERAL CAPITAL GRANT	0.00	0.00	2,017.90	0.00	0.00
210-000-00000-00000-351300	CONFISCATION - PROPERTY	3,006.50	0.00	0.00	0.00	0.00
210-000-00000-00000-351320	CASH CONFISCATIONS	0.00	10,000.00	5,065.96	0.00	0.00
210-000-00000-00000-351420	CANINE NARCOTICS FUND	13,107.02	2,000.00	7,454.64	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	16,113.52	12,000.00	14,538.50	0.00	0.00
TOTAL:	32000 POLICE	16,113.52	12,000.00	14,538.50	0.00	0.00
EXPENSE						
210-000-32000-00000-521200	PROFESSIONAL	0.00	0.00	0.00	0.00	0.00
210-000-32000-00000-522210	REPAIRS/MAINT. - VEHICLE	125.00	0.00	0.00	0.00	0.00
210-000-32000-00000-523300	ADVERTISING	0.00	0.00	205.50	0.00	0.00
210-000-32000-00000-523650	NARCOTICS INVESTIGATIONS	1,393.60	1,400.00	1,787.34	0.00	0.00
210-000-32000-00000-523675	CANINE INVESTIGATIONS	4,799.24	9,000.00	1,355.86	0.00	0.00
210-000-32000-00000-531100	GENERAL SUPPLIES & MATERIAL	7,112.55	500.00	20.74	0.00	0.00
210-000-32000-00000-531700	OTHER SUPPLIES	0.00	0.00	1,586.74	0.00	0.00
210-000-32000-00000-542200	VEHICLES	0.00	1,100.00	0.00	0.00	0.00
210-000-32000-00000-542500	OTHER EQUIPMENT	10,314.50	0.00	2,017.90	0.00	0.00
TOTAL:	00000 N/A	23,744.89	12,000.00	6,974.08	0.00	0.00
TOTAL:	32000 POLICE	23,744.89	12,000.00	6,974.08	0.00	0.00

<u>Account</u>	<u>Description</u>	<u>Actual Revenue</u> FY2012	<u>Actual Budget</u> FY2013	<u>Actual Revenue</u> FY2013	<u>Approved Budget</u> FY2014	<u>Approved Budget</u> FY2015
REVENUE						
350-000-00000-00000-315300	INVESTMENT REVENUE	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
TOTAL:		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
EXPENSE						
350-000-43000-00000-331210	WATER/SEWERAGE	0.00	0.00	0.00	0.00	0.00
350-000-43000-00000-331250	ACQUISITION OF PROPERTY	0.00	0.00	0.00	0.00	0.00
350-000-43000-00000-341400	INFRASTRUCTURE	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
TOTAL:		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

<u>Account</u>	<u>Description</u>	<u>Actual Revenue</u> FY2012	<u>Actual Budget</u> FY2013	<u>Actual Revenue</u> FY2013	<u>Approved Budget</u> FY2014	<u>Approved Budget</u> FY2015
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	4,095.00	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	1,125,770.52	1,400,000.00	1,254,306.27	1,551,200.00	1,420,000.00
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	48,569.23	55,000.00	47,749.67	55,000.00	55,000.00
505-000-00000-00000-344220	WATER CHARGES - METER INSTALL	16,333.36	6,000.00	0.00	8,000.00	227,500.00
505-000-00000-00000-344255	SEWERAGE CHARGES	24,723.37	26,000.00	25,867.89	26,000.00	26,000.00
505-000-00000-00000-344900	OTHER SVC FEES-WTR/SWR	2,176.18	0.00	3,031.59	2,500.00	4,800.00
505-000-00000-00000-349300	BAD CHECK FEE	924.46	900.00	620.10	900.00	800.00
505-000-00000-00000-361000	INTEREST REVENUES	14,661.76	14,000.00	328.31	3,600.00	400.00
505-000-00000-00000-389000	MISC. REVENUE - OTHER	1,917.60	2,000.00	2,432.35	2,000.00	2,500.00
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:		1,235,076.48	1,503,900.00	1,334,336.18	1,653,295.00	1,737,000.00
TOTAL:	44000 WATER	1,235,076.48	1,503,900.00	1,334,336.18	1,653,295.00	1,737,000.00

Account	Description	Actual Expense FY2012	Actual Budget FY2013	Actual Expense FY2013	Approved Budget FY2014	Approved Budget FY2015
505-000-44000-00000-511100	REGULAR EMPLOYEES	377,422.56	369,678.40	363,706.86	371,056.14	379,059.20
505-000-44000-00000-511300	OVERTIME	3,890.06	7,200.00	3,244.57	7,290.00	7,290.00
505-000-44000-00000-511400	ACCURED VACATION	0.00	0.00	0.00	0.00	0.00
505-000-44000-00000-512000	FRINGE BENEFITS	1,200.00	1,650.00	1,500.00	1,650.00	1,650.00
505-000-44000-00000-512100	GROUP INSURANCE	96,767.27	107,430.96	96,277.42	97,149.60	96,901.20
505-000-44000-00000-512200	SOCIAL SECURITY (FICA) CONTRIB	15,566.00	23,468.76	21,791.06	23,409.10	24,055.95
505-000-44000-00000-512300	MEDICARE	3,679.04	5,488.66	5,096.06	5,474.71	5,625.99
505-000-44000-00000-512400	RETIREMENT CONTRIBUTION	17,652.75	26,321.49	21,267.24	21,097.44	22,619.64
505-000-44000-00000-512600	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00
505-000-44000-00000-512700	WORKERS COMPENSATION	13,509.55	15,894.07	16,059.07	13,183.92	13,527.97
505-000-44000-00000-512900	OTHER EMPLOYEE BENEFITS	13,732.51	200.00	-244.78	200.00	200.00
505-000-44000-00000-519999	PERSONNEL COST ALLOCATION	0.00	0.00	0.00	0.00	0.00
505-000-44000-00000-521200	PROFESSIONAL	10,634.40	44,600.00	44,864.59	44,600.00	44,600.00
505-000-44000-00000-521300	TECHNICAL	36,418.14	27,600.00	25,803.34	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	2,677.75	2,500.00	4,999.25	3,000.00	4,000.00
505-000-44000-00000-522220	REPAIR / MAINT - EQUIP	2,207.96	2,500.00	7,640.66	3,000.00	3,000.00
505-000-44000-00000-522320	RENTAL OF EQUIP AND VEHICLES	1,242.55	1,000.00	129.51	500.00	500.00
505-000-44000-00000-523000	OTHER PURCHASED SERVICES	2,678.98	0.00	3,209.84	3,000.00	4,800.00
505-000-44000-00000-523050	COLLECTIONS FEES/PAST DUE ACCTS	0.00	0.00	1,038.31	5,000.00	2,000.00
505-000-44000-00000-523100	INS-OTHER THAN EMP BENEF	5,610.52	12,415.11	7,759.60	13,337.41	12,574.07
505-000-44000-00000-523110	COMMERCIAL INS/DEDUCT	-56.00	0.00	0.00	0.00	0.00
505-000-44000-00000-523200	COMMUNICATIONS-TELEPHONE	1,402.61	4,800.00	11,015.48	4,800.00	7,000.00
505-000-44000-00000-523210	COMMUNICATIONS-MOBILE PHONE	2,365.66	2,500.00	3,906.70	4,000.00	4,000.00
505-000-44000-00000-523230	COMMUNICATIONS-POSTAGE	11,787.86	12,000.00	12,201.54	12,000.00	13,300.00
505-000-44000-00000-523300	ADVERTISING	1,143.30	900.00	1,550.94	900.00	1,000.00
505-000-44000-00000-523400	PRINTING AND BINDING	11,321.42	12,000.00	11,852.80	12,000.00	12,000.00
505-000-44000-00000-523500	TRAVEL	1,647.51	1,800.00	760.10	1,800.00	1,800.00
505-000-44000-00000-523600	DUES AND FEES	17,688.99	10,000.00	2,638.82	10,000.00	10,000.00
505-000-44000-00000-523700	EDUCATION AND TRAINING	1,000.00	2,000.00	1,340.00	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	185.00	0.00	0.00	0.00	0.00

Account	Description	Actual Expense FY2012	Actual Budget FY2013	Actual Expense FY2013	Approved Budget FY2014	Approved Budget FY2015
505-000-44000-00000-523900	OTHER	0.00	2,000.00	0.00	0.00	0.00
505-000-44000-00000-531100	GENERAL SUPPLIES & MAT'L	20,661.89	55,500.00	52,560.07	55,000.00	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	30.00	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	572.73	4,500.00	354.00	2,500.00	500.00
505-000-44000-00000-531270	GASOLINE / DIESEL	22,175.46	24,500.00	26,241.53	24,500.00	24,500.00
505-000-44000-00000-531300	FOOD	105.66	0.00	0.00	0.00	0.00
505-000-44000-00000-531300	BOOKS & PERIODICALS	0.00	0.00	0.00	0.00	0.00
505-000-44000-00000-531400	WATER PURCHASED - RESALE	290,028.80	275,000.00	333,369.66	379,500.00	379,500.00
505-000-44000-00000-531510	SMALL EQUIPMENT	0.00	900.00	432.95	900.00	900.00
505-000-44000-00000-531600	SEWERAGE PURCHASES	22,926.22	25,000.00	23,520.88	25,000.00	25,000.00
505-000-44000-00000-531700	OTHER SUPPLIES	7,267.66	9,000.00	7,009.90	7,500.00	7,500.00
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	0.00	0.00	1,060.00	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	12,500.00	0.00	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	0.00	0.00	277.98	0.00	0.00
505-000-44000-00000-542500	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00
505-000-44000-00000-561000	DEPRECIATION	0.00	0.00	115,265.00	0.00	0.00
505-000-44000-00000-581300	DEBT SVC. PRINC. - GEFA INFRASTR	93,510.32	97,514.46	0.00	101,689.81	106,043.99
505-000-44000-00000-581305	DEBT SVC. PRINC. - GEFA/WTR RESVR	0.00	47,068.69	0.00	7,897.01	0.00
505-000-44000-00000-582300	DEBT SVC. INT. - GEFA INFRASTR	98,201.72	94,197.78	94,197.78	90,022.43	85,668.25
505-000-44000-00000-582305	DEBT SVC. INT. - GEFA/WTR RESVR	0.00	16,596.55	383.09	2,556.93	25,464.00
TOTAL:		1,208,856.85	1,364,254.93	1,324,111.82	1,408,144.50	1,499,180.26
TOTAL:	44000 WATER	1,208,856.85	1,364,254.93	1,324,111.82	1,408,144.50	1,499,180.26

Account	Description	Actual Revenue FY2012	Actual Budget FY2013	Actual Revenue FY2013	Approved Budget FY2014	Approved Budget FY2015
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> FY2012	<u>Actual Budget</u> FY2013	<u>Actual Revenue</u> FY2013	<u>Approved Budget</u> FY2014	<u>Approved Budget</u> FY2015
565-000-00000-00000-319900	PENALTIES/INT -STORM WTR FEES	0.00	0.00	0.00	0.00	800.00
565-000-00000-00000-344260	STORMWATER UTILITY CHARGES	102,110.00	106,000.00	97,013.92	106,000.00	100,100.00
565-000-00000-00000-349300	BAD CHECK FEE	0.00	0.00	0.00	0.00	0.00
565-000-00000-00000-361000	INTEREST REVENUES	0.00	0.00	0.00	0.00	0.00
565-000-00000-00000-389000	MISC REVENUE - OTHER	0.00	0.00	0.00	0.00	0.00
TOTAL:		102,110.00	106,000.00	97,013.92	106,000.00	100,900.00
TOTAL:	43200 STORMWATER	102,110.00	106,000.00	97,013.92	106,000.00	100,900.00

Account	Description	Actual Expense FY2012	Actual Budget FY2013	Actual Expense FY2013	Approved Budget FY2014	Approved Budget FY2015
565-000-43200-00000-511100	REGULAR EMPLOYEES	39,041.61	39,041.60	39,341.60	39,529.62	39,998.40
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	150.00	150.00	150.00
565-000-43200-00000-512100	GROUP INSURANCE	5,589.22	5,158.80	5,158.80	5,158.80	5,158.80
565-000-43200-00000-512200	SOCIAL SECURITY (FICA) CONTRIB	2,385.70	2,429.88	2,408.60	2,460.14	2,489.20
565-000-43200-00000-512300	MEDICARE	558.02	568.38	563.21	575.35	582.15
565-000-43200-00000-512400	RETIREMENT CONTRIBUTION	2,715.21	2,779.80	2,261.76	2,257.67	2,353.80
565-000-43200-00000-512600	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00
565-000-43200-00000-512700	WORKERS COMPENSATION	1,146.05	1,146.05	1,212.82	1,059.45	1,071.96
565-000-43200-00000-512900	OTHER EMPLOYEE BENEFITS	5,034.11	200.00	448.22	0.00	0.00
565-000-43200-00000-521200	PROFESSIONAL	1,812.85	10,000.00	0.00	10,000.00	10,000.00
565-000-43200-00000-521300	TECHNICAL	0.00	200.00	0.00	100.00	100.00
565-000-43200-00000-522110	DISPOSAL	0.00	0.00	0.00	0.00	0.00
565-000-43200-00000-522210	REPAIR / MAINT. - VEHICLE	291.29	300.00	999.05	600.00	600.00
565-000-43200-00000-522220	REPAIR / MAINT. - EQUIP	0.00	0.00	192.50	152.00	230.00
565-000-43200-00000-522320	RENTAL OF EQUIP AND VEHICLES	1,390.47	1,500.00	1,429.50	600.00	950.00
565-000-43200-00000-523100	INS-OTHER THAN EMP BENEFITS	715.70	2,702.70	2,702.70	3,696.76	3,510.87
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	391.33	400.00	360.39	400.00	400.00
565-000-43200-00000-523230	COMMUNICATIONS-POSTAGE	83.64	150.00	137.77	150.00	150.00
565-000-43200-00000-523300	ADVERTISING	120.00	500.00	0.00	250.00	250.00
565-000-43200-00000-523350	MARKETING	0.00	0.00	0.00	500.00	300.00
565-000-43200-00000-523400	PRINTING AND BINDING	679.05	1,000.00	297.84	600.00	400.00
565-000-43200-00000-523500	TRAVEL	589.01	500.00	40.00	500.00	300.00
565-000-43200-00000-523600	DUES AND FEES	50.00	250.00	200.00	250.00	250.00
565-000-43200-00000-523700	EDUCATION AND TRAINING	297.00	800.00	371.87	700.00	400.00
565-000-43200-00000-531100	GENERAL SUPPLIES & MAT'L	6,432.54	5,200.00	5,909.27	5,200.00	5,200.00
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	993.72	1,000.00	1,333.91	1,000.00	1,000.00
565-000-43200-00000-531300	FOOD	141.09	300.00	118.46	300.00	300.00
565-000-43200-00000-531600	SMALL EQUIPMENT	380.00	0.00	0.00	0.00	0.00
565-000-43200-00000-531700	OTHER SUPPLIES	0.00	0.00	150.00	0.00	0.00
565-000-43200-00000-541400	INFRASTRUCTURE	0.00	29,278.34	3,857.47	29,810.21	24,754.82
565-000-43200-00000-542200	VEHICLES	0.00	0.00	0.00	0.00	0.00
565-000-43200-00000-542500	OTHER EQUIPMENT	0.00	200.00	161.71	0.00	0.00
565-000-43200-00000-561000	DEPRECIATION	0.00	0.00	2,832.05	0.00	0.00
TOTAL:		70,987.61	105,755.45	71,743.06	106,000.00	100,900.00
TOTAL:	43200 STORMWATER	70,987.61	105,755.45	71,743.06	106,000.00	100,900.00

TAB E

FY 2015 ANNUAL BUDGET- Performance and Workload Measurements

DEPARTMENT NAME: ELECTIONS-14000

STATEMENT OF SERVICE

Provide Elections services to the City through service agreement with Barrow County Elections.

OBJECTIVES ACCOMPLISHED AND THOSE NOT COMPLETED FOR FY 2014

- Continued agreement with Barrow County Elections Office-Completed

OBJECTIVES FOR FISCAL YEAR 2015

Continue agreement with Barrow County Elections Office

WORKLOAD MEASURES

Workload is handled by outsourcing (Barrow County Elections)

PRODUCTIVITY MEASURES

- Prepare necessary paperwork for Barrow County Elections Office
- Handle Qualifying for the City of Auburn
- File necessary paperwork with the State Ethics office during qualifying
- Verify that proper notification has been posted in the newspapers by Barrow County Elections Office
- Set Qualifying dates and times

Authorized Positions

None

FY 2015 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 2014

- Provide administrative services and agenda legislation and work session reports to Mayor and Council- Monthly- **Completed**
- Analyze and Present the 6- Month FY 2014 Budget financial report and make recommendations of the current financial conditions to Mayor and Council -- May 2014- **Completed**
- Present the FY 2013 Audit to Mayor and Council -- May 2014- **Completed**
- Prepare and submit the FY 2015 Budget -September 2014- In Process
- Implement successful CDBG Grant- September 2014- **Not Completed denied by DCA**
- Monitor current SPLOST-Funding- September 2014- **In Process**
- Administer the Senior Development on Autry Road- September 2014- **Awarded by DCA**
- Manage and implement the Water Supply Project- September 2014- **In Process**
- Continue TE Grant process and administration --September 2014- **In Process**
- Execute and manage all contracts authorized by Mayor and Council- Monthly- **Completed**
- Administer and manage daily operations and activities and direct Department Heads and Key management positions for improved work load, operating practices, create new systems and improve established procedures - Weekly and Monthly Reports- **Completed**
- Administer human resources that include payroll, new hire procedures, employee benefits, personnel and financial records - Weekly - **Completed**
- Record bank activity in general ledger, all account transfers, revenue, deposits and NSF checks and reconciles Master Bank Account- Monthly- **Completed**
- Maintain accounts for investments, general fund, water enterprise fund and SPLOST Funds and prepare and post journal entries- Monthly - **Completed**
- Analyze the property and casualty, health and workers compensation insurances July 2014- **Completed**

OBJECTIVES FOR FISCAL YEAR 2015

- 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
- Present the FY 2014 Audit to Mayor and Council – May 2015
- Prepare and submit the FY 2016 Budget Planning Calendar- May 2015
- Administer the Senior Development on Autry Road- June 2015
- 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
- Report Department Head Staff Meeting Minutes to Mayor and Council- Monthly
- Administer the TE Grant “Auburn Trail Head Project”
- Administer and Monitor Parks mill Concession Stand and Restrooms- February 2015
- Administer Water Supply Project – Monthly
- Administer human resources that include payroll, new hire procedures, employee benefits, personnel and financial records - Weekly
- Execute and manage all contracts authorized by Mayor and Council- Monthly

WORKLOAD MEASURES

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

PRODUCTIVITY MEASURES

Administrative Services	(3 x 20 x50) - 2,000
Council Meetings/ Preparations	(2 x 15 x50) - 1,000
Human Resources	(1 x 15 x50) - 750
Financial Control/Management	(2 x 15 x50) - 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

FY 2015 ANNUAL BUDGET- Performance and Workload Measurements

DEPARTMENT NAME: IT-15350

STATEMENT OF SERVICE

Provide IT support to the City through service and maintenance agreements.

OBJECTIVES ACCOMPLISHED AND THOSE NOT COMPLETED FOR FY 2014

- Continued agreement with VC3 through a Master Services Agreement and a Virtual Office Advantage (VOA) Agreement-Completed

OBJECTIVES FOR FISCAL YEAR 2015

- Review options for City Information Technology through Request for Proposals

WORKLOAD MEASURES

Workload is handled by outsourcing (VC3)

PRODUCTIVITY MEASURES

- Productivity measures handled by VC3 through a Master Services Agreement and a Virtual Office Advantage (VOA) Agreement
- VC3
 - Maintain municipal networks
 - Maintain and update VOA environment and thinclients
 - 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 (VC3)

GOVERNMENT BUILDINGS - FY 2015 ANNUAL BUDGET

DEPARTMENT: 15650 GOVERNMENT BUILDINGS

STATEMENT OF SERVICE

To provide general maintenance and repairs for City Hall, Library, Cottage, and Historical Museum - To maintain the structures in a manner that meets all health and safety criteria-

OBJECTIVES ACCOMPLISHED AND THOSE NOT COMPLETED FOR FY 2014

NOT COMPLETED

- CONSTRUCT EQUIPMENT SHELTER- Not in Budget
- INSTALL FENCE FOR PUBLIC WORKS LOT- Not in Budget

OBJECTIVES FOR FISCAL YEAR 2015

Construct Shelter for Equipment – March 1, 2015

Fence for Public Works Lot - March, 2015

WORKLOAD MEASURES

General Maintenance for Grounds & BUILDINGS – WEEKLY

Maintain Grounds and Buildings in an attractive manner - WEEKLY

PRODUCTIVITY MEASURES

- MAINTAIN APPEARANCE OF ALL CITY BUILDINGS – MONTHLY
- MAINTAIN WATER, SEWAGE, AND ELECTRICAL FOR ALL CITY BUILDINGS - MONTHLY

AUTHORIZED POSITIONS (0)

FY 2015 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 FOR FISCAL YEAR 2015

1. Complete the new operating standards and procedures for the municipal court records through the implementation of Courtware software.
2. Increase the number of violators assigned Community Service by 10%.

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
Support Service Backup (PD)	4 hrs x 1 x 50 = 200
Delivering Documents	2 hrs x 1 x 50 = 100

26500 MUNICIPAL COURT SERVICES-CONT.

AUTHORIZED POSITIONS 1 Fulltime

GRADE 11

OBJECTIVES ACCOMPLISHED AND THOSE NOT COMPLETED FOR FY 2014

1. Complete the new operating standards and procedures for the municipal court (in progress – awaiting new Courtware software).
2. Expedite the court docket through educating the key players involved in the court process (In progress).
3. Improve customer service relationships with the patrons of the court (In progress).

FY 2015 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. We will enforce all state, local laws, 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 FOR FISCAL YEAR 2015

- Deploy and implement the new Court & Records Management software – Courtware.
- Review and revise the Auburn Police Department Policy and Procedure Manual to ensure compliance with state certification standards.
- Update the City of Auburn Police Department website with current photos of all departmental employees and up-to-date forms and information.
- Outfit all sworn officers with one Class “A” uniform for special details.
- Seek State Certification – This acknowledges the implementation of policies and procedures that are conceptually sound and operationally effective.

WORKLOAD MEASURES

Hours Worked: (Patrol) $16 \times 43 \text{ hrs} \times 50 = 34,400$
 (Command Staff, CID, Code Enforce, Records) $6.25 \times 40 \text{ hrs} \times 50 = \underline{12,500}$
 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>	4 x 43 x 50 = 8,600

32000 POLICE – CONT.

Total

46,900

AUTHORIZED POSITIONS: 22 FULL TIME

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

OBJECTIVES ACCOMPLISHED AND THOSE NOT COMPLETED FOR FY 2014

1. DEPLOY THE NEW AUBURN POLICE DEPARTMENT STANDARD OPERATING PROCEDURE (COMPLETED).
2. STRICTLY MONITOR SPENDING BY THE POLICE DEPARTMENT FOR FISCAL YEAR 2014 (ON TRACK AND IN PROGRESS).
3. UPDATE THE CITY OF AUBURN POLICE DEPARTMENT WEBSITE WITH CURRENT PHOTOS OF ALL DEPARTMENTAL EMPLOYEES (NOT COMPLETED - IN PROGRESS).
4. PROVIDE CITIZEN INVOLVEMENT PROGRAMS SUCH AS THE CITIZEN'S POLICE ACADEMY, NEIGHBORHOOD WATCH PROGRAM, EXPLORERS AND BUSINESS WATCH (COMPLETED).
5. OUTFIT ALL SWORN OFFICERS WITH ONE CLASS "A" UNIFORM FOR SPECIAL DETAILS (NOT COMPLETED - IN PROGRESS).

PUBLIC WORKS - FY 2015 ANNUAL BUDGET

DEPARTMENT: 41000 PUBLIC WORKS

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. We managed Roads, Stormwater, Government buildings, and assisted Parks and Leisure, and Special Events.)

OBJECTIVES ACCOMPLISHED AND THOSE NOT COMPLETED FOR FY 2014

ALL OBJECTIVES COMPLETED

- 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 7 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 2015

- TO PROCESS, DISTRIBUTE AND TRACK WORK ORDERS ACCORDING TO DEPARTMENT- MONTHLY
- TO CONTINUE THE OPERATION OF THE GREAT AMERICAN CLEAN-UP BI-YEARLY – OCTOBER 2014 & APRIL 2015
- ACQUIRE ADDITIONAL EQUIPMENT (SERVICE TRUCK & DUMP TRUCK) FOR THE PUBLIC WORKS DEPT.- APRIL 2015
- TO PROVIDE SAFETY TRAINING FOR ALL PUBLIC WORK EMPLOYEES – MONTHLY
- TO PROVIDE GENERAL MAINTENANCE SERVICES TO STORMWATER AND PARK'S SPECIAL EVENTS - MONTHLY

WORKLOAD MEASURES

HOURS WORKED = 6000

PRODUCTIVITY MEASURES

- | | |
|-------------------------------|------|
| • SPECIAL EVENTS | 500 |
| • LANDSCAPING AND MAINTENANCE | 2750 |
| • MISC. LABOR | 2750 |

AUTHORIZED POSITIONS

GRADE 13 – 2

GRADE 15 – 1

ROADS - FY 2015 ANNUAL BUDGET

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.

ACCOMPLISHED AND THOSE NOT COMPLETED FOR FY 2014

ACCOMPLISHED:

- CONSTRUCTION OF SIDEWALKS ON 4TH AVENUE
- REPAVE MOUNT MORIAH
- RECONSTRUCTED AND PAVED UNION COURT
- REVIEW WITH PLANNING AND ADMINISTRATION TO THE DEVELOPMENT OF A GIS MAPPING SYSTEM FOR ROADS, WATER & SEWER
- BRIDGE INSPECTION. AND REPAIR PER STATE REQUIREMENTS
- DEVELOP GIS MAPPING SYSTEM FOR ROADS

NOT COMPLETED:

- DEVELOP A PLAN TO RECONSTRUCT CRONIC TOWN RD.
- SIGN RETRO-REFLECTIVITY PROGRAM FOR REPLACEMENT

OBJECTIVES FOR FISCAL YEAR 2015

- DEVELOP (WITH PLANNING) A GIS MAPPING SYSTEM FOR ROAD SIGN REPLACEMENT- MAY 2015
- SUBMIT APPLICATION FOR LMIG FUNDS FOR 4TH AVE- JANUARY 2015
- CONSTRUCTION OF SIDEWALKS FOR 4TH AVE (5TH STREET TO COUNTY LINE) JUNE 2015

AUTHORIZED POSITIONS (0)

DEPARTMENT: PARKS (62000) AND LEISURE- 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 2014**ACCOMPLISHED**

- Offer O.W.L.S. Valentine social
- Offer O.W.L.S. Christmas social
- Work with the O.W.L.S. to plan and implement one or more senior trips
- Continue the Tennis Program – Spring/ Summer Programming
- Offer Movies in the Park - April through October
- Coordinate and implement Spiderweb Spooktacular/ or AuburnFest event - October 2013
- Coordinate and implement “Sounding off the Christmas Season” Coordinate and implement Independence Day Celebration
- Analyze the cost of construction and possible funding for a bathroom and concession area for Sports Complex. Construct using SPLOST funds
- Analyze the cost of construction for Pavilions and picnic areas at Roy E. Parks Children’s Playground. Construct using SPLOST funds
- Analyze the cost of construction to complete Phase I of the Parks Mill Ballfields. Complete the stormwater systems add perimeter fence and swing gate to the front entrance. Construct using SPLOST funds

NOT ACCOMPLISHED

- Install Outdoor LED Programmable Display. Complete using SPLOST funds
- Erect greenhouse and install compost bins to begin a beautification program for the City.
- Continue with i9 Sports to offer flag football, basketball, and soccer – Spring/ Summer/ Winter

OBJECTIVES FOR FISCAL YEAR 2015

Continue programming for our Senior groups- Monthly
 Continue to support Auburn Dixie Youth in their program- Monthly
 Continue the Tennis Program-Monthly
 Offer Movies in the Park - April through October
 Coordinate and implement all Festivals and Events approved by City Council- July 2015
 Analyze the cost of construction to complete Phase II of the Parks Mill Ballfields- July 2015
 Plan and implement all Parks & Leisure Commission meetings – Monthly
 Offer Yard Sale twice a month- March- September

WORKLOAD MEASURES

Hours Worked -2000

PRODUCTIVITY MEASURES – (These are 2014 numbers) 2015 numbers are contingent with Council’s decision.

Special Events and Festivals	500
Senior Programming	500
Athletic Programming	200
Special Programming	200
Office administration	400
Meetings (Staff, Workshops, Council and Training, education, etc.)	200

AUTHORIZED POSITIONS

Grade 25

1 Full Time

FY 2015 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 2014

(NOTE LIST SUBMITTED OBJECTIVES FROM FY 2014 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
 - Completed – Acquired \$6,501.72 in grants
 - Acquired \$2,899.00 in donations
 - Acquired \$61.00 from Better World Books
 - **Total Acquired \$9,461.72**
- Increase program attendance by 3%
 - Completed – Program attendance has increased by 20%
- Increase ebook circulation by 3%
 - Completed – Ebook circulation has increased by 94%
- Provide a more competitive salary for Branch Manager commensurate with acquiring a MLIS (Master of Library and Information Science) degree
 - In Process – Received 2.5% salary increase
- Increase circulation by 3%
 - Not Completed – Circulation is down by 7%, but it is still at 52,028 for the year with 4,335 items circulating on average per month.
- Increase patron traffic by 3%
 - Not Completed – Patron traffic down by 4% with 51,861 total patron visits for the year and 4,322 people on average visiting the library per month.

OBJECTIVES FOR FISCAL YEAR 2015

(MUST HAVE DATE TO BE COMPLETED BY EACH OBJECTIVE)

- 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

- Maintain current circulation levels for period ending March 31, 2015
- Maintain current patron traffic levels for period ending March 31, 2015
- Maintain current program attendance levels for period ending March 31, 2015
- 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

WORKLOAD MEASURES

Operational hours for FY14	2,340 (45 hours per week x 52 weeks)
Staffing hours worked for FY14	7,696 (148 staffing hours per week x 52 weeks)

PRODUCTIVITY MEASURES

Circulation – April 1, 2013 – March 31, 2014 (Includes checking out, checking in, transits, and re-shelving)	52,028
Programming Attendance – April 1, 2013 – March 31, 2014 (Preparing and performing children's, teen's and adult programs)	7,517
Computer Usage – April 1, 2013 – March 31, 2014 (Assistance with sources, usage, computer and print management, and troubleshooting)	14,950
Patron Traffic – April 1, 2013 – March 31, 2014	51,861

<u>AUTHORIZED POSITIONS</u>	3.95 FTE'S
GRADE	1 MANAGER, 7 ASSISTANTS

For FY15, we request funding of \$123,519. This reflects an increase of \$926 to include an agreed-upon increase in salary for the Library Manager of 2.5%. We request no further increases in library funding at this time. We remain committed to providing outstanding library services to the Auburn community and to seeking alternative sources of funding to offset rising expenditures. This commitment is evidenced by the newly negotiated Barrow County allocation of \$16,169.91, and the library manager's goal of raising \$5,000 through grants and other opportunities. The continuing support of the City of Auburn to its library is greatly appreciated.

FY 2015 PERFORMANCE BASED BUDGET

DEPARTMENT: 74100 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. Autry Pines Senior Village is the first project in commitment to improve the quality of rental housing. It will be completed in during this financial period. The expectation that State funding will be approved for the conversion of the R&R building into Auburn Center will accomplish another longstanding goal. Over the last 4 years, the listed priorities in the adopted planning documents will frame the work plan for this period, which features these objectives:

OBJECTIVES ACCOMPLISHED AND THOSE NOT COMPLETED FOR FY 2014

PROJECT	MEASURE	OUTCOME
Auburn Opportunity Zone	Number of eligible business certified and new businesses attracted.	APPROVED, by DCA Feb. 2013. 53% of existing eligible businesses certified.
Hydrant Mapping	Percent of progress in inventorying all hydrants in city.	COMPLETED
Fourth Ave. Streetscape	Complete improvements to County Line- Auburn Rd.	SUSPENDED @ 60% in June 2012. Submitted for re-activation in FY2015
Housing Improvement Plan	Attend 2 nd and 3 rd GICH retreats	COMPLETED, Sr. apartment development under construction
Funding for R&R conversion	Grand funding approval from DCA and USDA	PENDING, NEGRC hired as consultant
Main Street Designation	Acceptance in Start-Up Program	ACCEPTED T. Pollard assigned Mgr. position as part of DDA Coord. DDA will prepare future PBB.
DDA property development	Property acquisition, business development and revenue generation	Receiving revenue from Hue Graphics and billboard site. DDA will prepare future PBB.

OBJECTIVES FOR FISCAL YEAR 2015: ;

- Begin Phase One design and construction for R&R conversion;
- Partner with Stormwater to map drainage features;
- Complete design and construction phase of TE project on Third Ave.
- Re-activate Fourth Ave. streetscape improvement;

-Address STWP Land Use items (i.e. consider Ordinance amendments for: a) sewer requirement for new development; b) interparcel access; and c) sidewalk inventory

PROJECT	MEASURE	TIME
R&R Building Rehabilitation & Conversion	Approval of DCA & USDA grants	Oct. 2014 thru November 2014
Create GIS map of drainage features for stormwater	Each quarter collect field data and map one quadrant of the city.	Oct. 2014 thru Sept. 2015
TE project for Third Ave.	Approval of design and beginning of construction	Oct. 2014 thru Sept. 2015
Fourth Avenue Streetscape	Re-activate project to install additional sidewalk, planter and lamp post.	Oct. 2015 thru August 2015
Interparcel Access Study	Completion of research and conclusions to determine need for amendment.	December 2015
Sewer connections for new development	Completion of research and conclusions to determine need for amendment.	March 2015
Sidewalk Inventory	Gather field data and produce map.	November 2014

WORKLOAD MEASURES:

Hours worked	4,000 (2 x 40 x 50 = 4,000)
Comp Time Rollover for 2015	13.92
Comp Time Hours earned for 2014	15.92
Comp Time Hours used in 2014	18.50
Vacation Hours Earned	110.88
Vacation Hours Used	56.00

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

FY 2015 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. 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 FOR FISCAL YEAR 2015

1. Continue with Code Enforcement training – Master Certification to be awarded at 2015 conference.
2. Attend Asbestos and Mold Courses held by Federal EPA and State – The Environmental Institute is in Marietta GA – December 2015.

WORKLOAD MEASURES

Hours Worked: 1 employee x 8 hours (part-time) x 50 weeks = 400

PRODUCTIVITY MEASURES

Citizen Complaints	30 min x 50 = 25 hrs
Cases Investigated	1 hrs. X 50 = 50 hrs
Patrolling	4 hrs. X 50 = 200 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
Meetings	10 min x 50 = 8.3 hrs
Miscellaneous	30 min x 50 = 25 hrs

AUTHORIZED POSITIONS

Overtime is budgeted in Police 32000

74500 CODE ENFORCEMENT – CONT.

OBJECTIVES ACCOMPLISHED AND THOSE NOT COMPLETED FOR FY 2014

1. Attend Asbestos and Mold Inspection course by the Federal EPA held at the State Environmental Health & Safety Institute (Not completed – manpower shortage).
2. Attend Property Management and Housing Inspector Certification training by October 2014 (Not completed – did not locate and submit for training).
3. Start Zoning Enforcement officer training by October 2015 (Not completed - eliminated from objectives).

FY 2015 ANNUAL BUDGET- Performance and Workload Measurements

DEPARTMENT: **Auburn 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 2014

- Caboose to be painted before Independence Day- DDA raised \$3500.00 for project.
- Sign installed on DDA property across from Ingles to market availability.
- DDA has agreed to take on management of the Auburn Center once renovations are complete after receiving funding from DCA Revolving Loan Fund.
- Started receiving rent from Hue graphics in March 2014 as revenue for the DDA
- Established a lease agreement with American Outdoor advertising for billboard on DDA property across from Ingles. DDA receiving \$420.00 monthly in revenue as of Jan. 2014. The City can use for billboard free of charge for advertising.
- Accepted in the Main Street Start up Program
- Created Auburn Stroll for 2nd Saturday in August and Auburn History and Heroes Day with Smok'n Heroes Backyard BBQ Challenge. Event held on May 17th, 2014
- Received \$2600.00 in sponsorship to bring in Santa and Live Reindeer for Sounding off the Christmas Season.
- The DDA created a logo and catch phrase "We're Right on Track" to use for marketing and promotional ideas.
- Building relationships with property owners and business owners.

Additional Accomplishments

- Downtown Development Authority retreat- March 13th "Importance of Economic Development" with guest speaker Dennis Epps, Deputy Director Carl Vinson Institute
- Georgia Cities week full of activities-Blood Drive, Document Shred Day, GPAC Spring Phling, 5th Grade Take over, Essay Contest, and Homeschool Group Gardening project at New Museum.
- DDA acquired property at 1386 Atlanta Hwy through donation.
- Relocated the museum to climate controlled building on 3rd Ave next to Library. Through volunteers we are able to open it at least once a week.
- Re-activated business directory on website
- Partner with the library events to have museum open-ongoing
- Held five ribbon cuttings during FY2014- Shear 7 Salon, Merchandise World, 4th Ave Interiors, King and King nail Spa and Atlanta Jay hawks.
- Created window displays at City Hall to help promote our partners such as the Library, GPAC, and School System.

Not Accomplished for 2014

- Started on but unable to complete a vacant building and land inventory. This will be created by Dec. 2014 as it is a requirement for the Main Street accreditation
- Entrepreneur Packet still in the process, working with Accent Creative group to develop a professional folder for printed material–Dec 2014
- Researched information for sign grant. Have not completed a brochure/letter to send out and promote. DDA has voted and agreed on terms and brochure is in works as of June 2014. Scheduled to be completed and sent out mid August 2014

OBJECTIVES FOR FISCAL YEAR 2015

- Market DDA property across from Ingles – ongoing through Sept 2015.
- Market DDA property located at 1386 Atlanta Hwy- on going through Sept 2015.
- Seek sponsors through sponsorship program for FY2015-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
- Marketing and promotional ideas for the City-ongoing through Sept. 2015
- To be accredited as a Main Street City –Dec. 2014
- Auburn History and Heroes Day with Smok'n Heroes Back Yard BBQ Challenge, May 2015
- Summer Concert- June 2015/August 2015
- Auburn Stroll -August 2015
- A City of Auburn professional marketing brochure-working with Accent Creative Group-Dec 2015
- City of Auburn professional folder/info packet for entrepreneurs-Feb. 2015
- To have house at 1386 Atlanta Hwy demolished.-April 2015
- Entrepreneur Packet still in the process, working with Accent Creative group to develop a professional folder for printed material.–Dec 2014

AUTHORIZED POSITIONS

NONE

WATER - FY 2015 ANNUAL BUDGET

DEPARTMENT: WATER DEPARTMENT-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 2014

COMPLETED:

- ESTABLISHED A GIS PROGRAM FOR THE LOCATION OF ALL FIRE HYDRANTS LOCATED IN THE CITY
- ESTABLISHED REPORT SYSTEM FOR NON-REVENUE WATER
- REPLACED SERVICE LINES
- REPLACED 1/3 OF HIGH VOLUME METERS AT BUSINESSES

NOT COMPLETED:

- INSTALL NEW WATER LINES IN GREENTREE SUBDIVISION
- RECORD PRESSURE AND FLOW OF ALL HYDRANTS

OBJECTIVES FOR FISCAL YEAR 2015

- REPLACE HIGH VOLUME METERS AT AUBURN BUSINESSES -- 1/3 IN THE 2014 BUDGET -- JUNE 2015
- RECORD PRESSURE & FLOW OF ALL HYDRANTS IN THE CITY -- MARCH 2015
- Install Water Meters at Autry Pines- June 2015

WORKLOAD MEASURES

HOURS WORKED = 22,000

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-11

GRADE 13-5

GRADE 15-3

GRADE 17-1

GRADE 21 – 1

GRADE 28 - 1

OBJECTIVES ACCOMPLISHED AND THOSE NOT COMPLETED FOR FY 2014

COMPLETED:

- ESTABLISHED A GIS PROGRAM FOR THE LOCATION OF ALL FIRE HYDRANTS LOCATED IN THE CITY
- ESTABLISHED REPORT SYSTEM FOR NON-REVENUE WATER
- REPLACED SERVICE LINES
- REPLACED 1/3 OF HIGH VOLUME METERS AT BUSINESSES

NOT COMPLETED:

- INSTALL NEW WATER LINES IN GREENTREE SUBDIVISION
- RECORD PRESSURE AND FLOW OF ALL HYDRANTS

FY 2015 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 FY2014

- ❖ 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 – **Not 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 – **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**

OBJECTIVES FOR FISCAL YEAR 2015

- ❖ 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 – Nov
- ❖ Establish an Enforcement Response Plan (ERP) to address various types of ordinance violations for submittal to EPD for approval - 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 such as 1522 Betts Creek Drive: Gulley Repair and 1524 Betts Mill Road: Pipe/Driveway Repair (TBD); Mary Carter Detention Pond – Dec

WORKLOAD MEASURES

Hours Worked = 2000

PRODUCTIVITY MEASURES

❖ Reports	1520
❖ Education	50
❖ Inspections	230
❖ Record Keeping	200

AUTHORIZED POSITIONS – 1

GRADE -19

TAB F

CITY OF AUBURN FINANCIAL POLICIES FY 2015

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 where 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 # 14-008

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

TO ADOPT THE FISCAL YEAR 2015 BUDGET FOR EACH FUND OF THE CITY OF AUBURN, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/EXPENSES, ADOPTING THE 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 2015 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 resources equal the proposed expenditures and expenses; and

WHEREAS, the Mayor and City Council wishes to adopt this proposal as the Fiscal Year 2015 Annual Budget, effective from October 1, 2014 to September 30, 2015.

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

Section 1. That the proposed Fiscal Year 2015 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 2015, which begins October 1, 2014 and ends on September 30, 2015.

Section 2. That the several items of revenues, other financial resources, and sources of cash shown in the budget for each fund in the amounts shown 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.

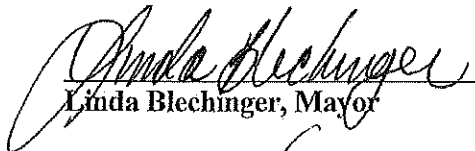
Section 3. That the "legal level of control" as defined in OCGA §36-81-5 is set at the departmental level, meaning that the City Administrator, in capacity as Budget Officer is authorized to move appropriations from one line item to another within a department, but under no circumstances may expenditures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

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

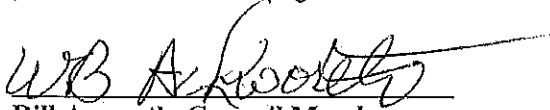
Section 5. That this ordinance shall be and remain in full force and effect from and after its date of adoption.

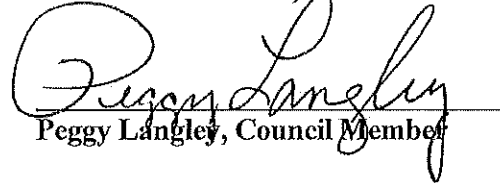
It is so ordained on this 4th day of September, 2014.

City of Auburn, Georgia


Linda Blechinger, Mayor

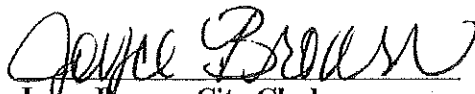

Dorissa Shackelford, Council Member


Bill Acworth, Council Member


Peggy Langley, Council Member


Robert Vogel III, Council Member

Attest:


Joyce Brown, City Clerk
City of Auburn

