



CITY OF CALLAWAY

TENTATIVE BUDGET – FY 2015/2016

September 10, 2015

To the Honorable Mayor and Commissioners,

As the Chief Administrative Officer, I am pleased to submit this draft of the annual operating and capital budget for the City of Callaway for Fiscal Year 2015/2016. The FY15/16 budget is being prepared in accordance with all applicable federal, state, and local rules and regulations. This tentative budget document is intended to provide the City Commission and the general public with an opportunity to review and comment prior to adoption of the final budget. The first budget hearing has been scheduled for Thursday, September 10, 2015 at 6:00PM, and the final budget hearing has been scheduled for Tuesday, September 22, 2015 at 6:00PM. The tentative FY15/16 Budget will be on file with the City Clerk and available for public inspection during normal business hours. Citizens may request a copy of the proposed budget prior to the hearing.

INTRODUCTION

As it has in the past several years, the economy continues to be a dominant factor when preparing the budget; however, we are seeing revenues beginning to stabilize. Ad valorem taxes are projected to remain nearly the same as last year due the fact that the city's property tax base is levying off. We expect other revenue sources such as public service tax, communication services tax and municipal revenue sharing to stabilize, and in some case increase. Over the past year, we have kept our employment level at eighty (80) employees (including elected officials) and have continued to maintain our current level of services. The strain on revenues and the desire to maintain a particular service level has made for very conservative budgets during the last several years. Our management team has once again done a great job keeping expenses down to all but the necessary in order to provide for a responsible budget. We do realize the investment in the city is necessity and that we need to improve aging capital assets and infrastructure. To echo the sentiment from the City Commission, the city must invest more in IT infrastructure, automation, and equipment that will bring us into the 21st century!

REVENUES

The city's revenue projections for FY15/16 will be nearly the same as the prior year (FY14/15). It is expected that most General Fund revenues, including

Ad Valorem Property Taxes, Public Service Taxes, Local Option Gas Tax, and the Half-cent Sales Tax will increase slightly. Even with the economy beginning to head in a positive direction, our management team continues to be very conservative in the manner that we provide services. Revenues in the Enterprise Funds are expected to remain level; however, completing the water meter replacement program in the next fiscal year may help increase revenues collected for water consumption. Reserve balances in the General Fund and Enterprise Funds continue to be healthy.

EXPENDITURES

General Fund Expenditures in FY15/16 will increase from prior year expenditures in order to pay off debt ahead of schedule. Ultimately, this will save the city money. Of the Enterprise Funds, solid waste expenditures are expected to decrease, while water and sewer expenditures are expected to increase to pay off and refinance utility bond debt. Operating expenses make up the largest percentage of expenditures for the city. Capital expenditures and debt service payments also make up a significant portion of the city's FY15/16 expenditures. These capital expenditures are one-time expenses that include improvements to land and buildings, and the acquisition of equipment.

BOND DEBT

It is because of the city's strong reserves balance, our management team is proposing to refinance and pay off several capital revenue and improvement bonds. The FY15/16 Budget proposes to pay off the Series 08 Public Safety Capital Improvement Bonds from General Funds Reserves. It is recommended that the city advance the refunding of the Series 07 Capital Extension Revenue Bonds and defease the Series 08 Utility System Revenue Bond with unrestricted cash reserves in the Enterprise Funds. This means that the city will be able to restructure the debt service on the Series 07 Capital Extension Bonds and pay off the Series 08 Utility System (water tank) Bonds. Altogether, this will eliminate much of the interest paid on the bonds and get rid of a large portion of the city's debt.

BUDGET PRIORITIES

I am pleased to show that this draft budget reflects many of the discussions that I've had with City Commissioners during past meetings. These discussions included the following points that will be challenges for me and our Management Team during the next fiscal year:

- **Recreational Complex and Facility Rentals**

During this next fiscal year, we will continue to promote and encourage maximum use of the city's facilities available for rent, including the Callaway Arts & Conference Center and ball fields.

- **Water Meter Replacement**

Over the past year, the city has funded a program to replace and convert all water meters to an AMR/AMI system. The install contractor is completing 1/3 of the project in FY15, a portion in FY16, and plans to finish in FY17. It may be feasible to replace all remaining meters in FY16. Our Management Team projects that water fund revenue will increase as a result of the more accurate/new meters.

- **Wastewater/Lift Station Improvements**

As discussed in past meetings, staff has planned for the routine rehabilitation of the lift stations throughout the city. It will be greatly beneficial to bolster our utilities' telemetry systems and auxiliary components such as odor control systems.

- **Water Utility Line Relocation**

We are reviewing all state and federal sources that may help to fund or assist with the relocation of the city's water utility line near Cooks Bayou. The most responsible action is for the city to budget for the project in FY16 as a capital expenditure in the Water Fund. If a grant/funding source is later identified, it would be appropriate to amend the budget at that time.

- **Capital Equipment Expenditures**

This budget does include some capital improvements or equipment expenses that are critical to the continued provision of services. Beginning last year, I had our Management Team develop a draft 5-year capital plan for each department. I have included a copy of an updated draft. We plan to pay cash for small capital equipment such as vehicles, small trucks and building improvements. We are not proposing to finance/borrow money for any capital equipment. These expenditures are necessary not only for the continued provision of services, but also, in some cases, to ensure that employees can continue to do their jobs safely.

- **City Facilities and IT Infrastructure**

The city took a large step in 2015 towards investing in its facilities and infrastructure by funding the overhaul and improvements to IT and computer systems. To continue on that same path, the design and renovation of city hall/utility billing is being proposed in FY16.

- **Employee Retention**

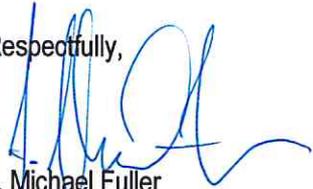
We've seen the value in retaining good employees and benefit of corporate/institutional knowledge that comes with years of service. In an effort to continue that trend, our Management Team researched a number of health insurance options, including a self-insured option. It appears that Florida Blue, the city's current group health insurance, is the best choice for FY16 because there will be no increase in premiums and it has an expansive network that the employees have become familiar with. There are plans to review and adjust the amount the city contributes to employee health plans in an effort to make health insurance more of a benefit.

SUMMARY

I believe this budget continues the efforts we've made in these challenging economic times by continuing a level of service that our citizens have come to expect. It will put us in a good position to meet the challenges in the near and far future. Once again, I want to emphasize to you that the City of Callaway is in good financial condition overall. Our fund balances in the Water and Sewer Enterprise Funds continue to be healthy, and will allow the city to defuse a large

portion of its bond debt. It is my hope that our citizens will recognize that tough decisions have been made to formulate a responsible budget which considers the city's needs in Fiscal Year 2015/2016 and the years to follow. I look forward to working with you to implement this budget and continue to serve the fine citizens of Callaway.

Respectfully,

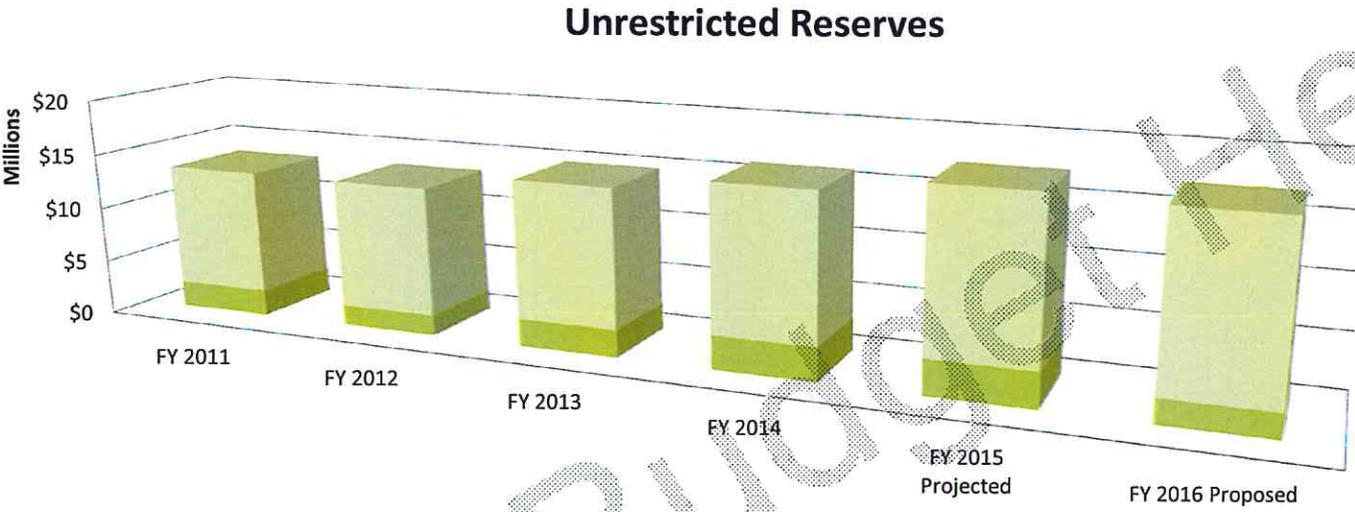
A handwritten signature in blue ink, appearing to read 'J. Michael Fuller', with a stylized flourish extending to the right.

J. Michael Fuller
City Manager

**City of Callaway
FY 2016 Budget
Table of Contents**

	<u>Page #</u>
Index	
Budget Summaries	
Budget Over View	1-4
City - Wide Summary of Sources / Uses	5-6
Fund Reserves Summary	7-8
General Fund Summary	9
Water Fund Summary	10
Sewer Fund Summary	11
Solid Waste Fund Summary	12
Team Count by Department	13
Budget Detail	
General Fund Detail	14-31
Community Re-development Detail	32
Debt Service Fund Detail	33
Capital Projects Fund Detail	34
Water Fund Detail	35-38
Sewer Fund Detail	39-42
Solid Waste Fund Detail	43-44
Personnel	
Staffing / Funding	45
Personnel Detail	46-51
Other Supporting Schedules	
5 Year Capital Plan	52-57
Debt Summary	58
Summary of Changes from Aug. 26, 2015, Workshop	59-62

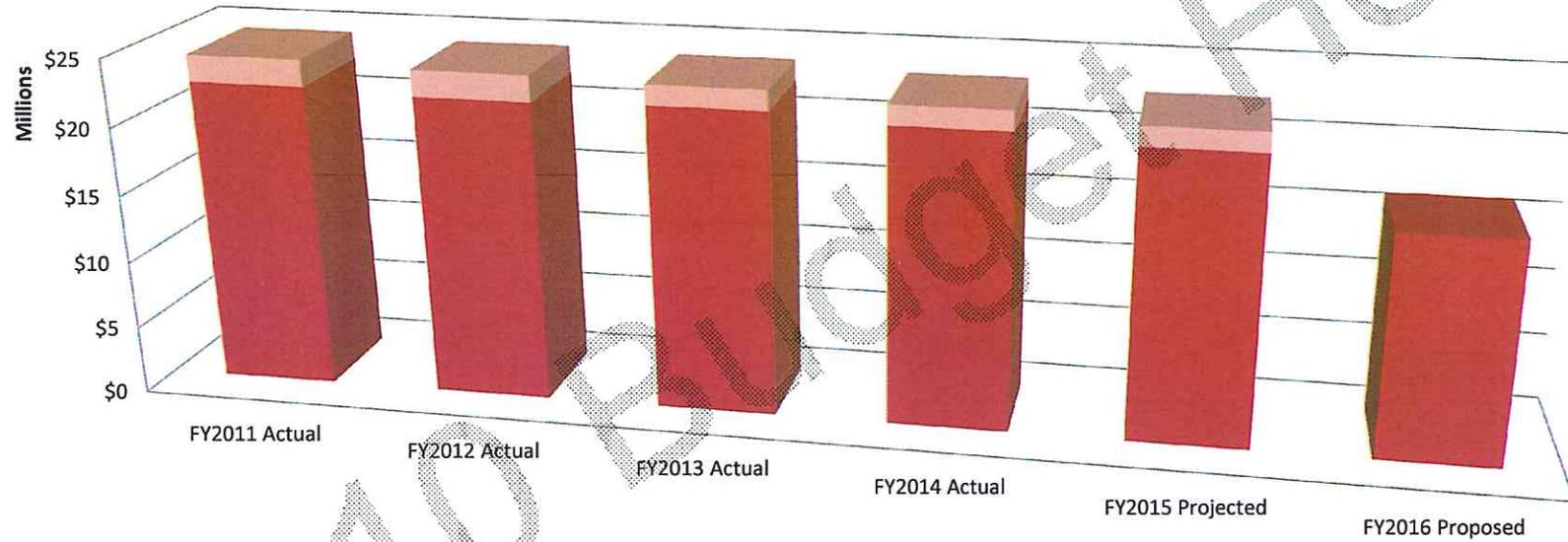
Overview of budgeted changes in reserves



	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015 Projected	FY 2016 Proposed
Enterprise Funds	\$11,128,348	\$11,558,742	\$12,424,142	\$13,109,621	\$14,278,385	\$14,948,959
Governmental Funds	\$2,355,766	\$1,860,858	\$2,494,942	\$3,041,107	\$3,153,718	\$2,167,284

Sept 10 Budget Hearing

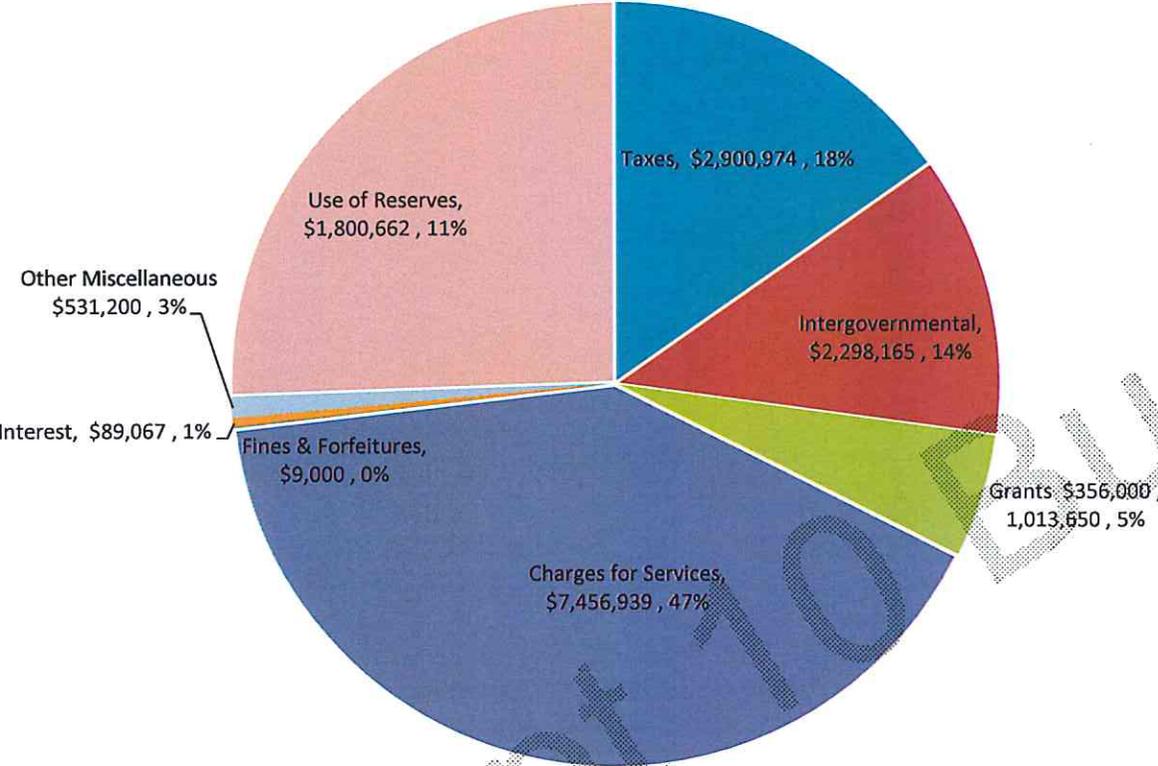
Outstanding Debt



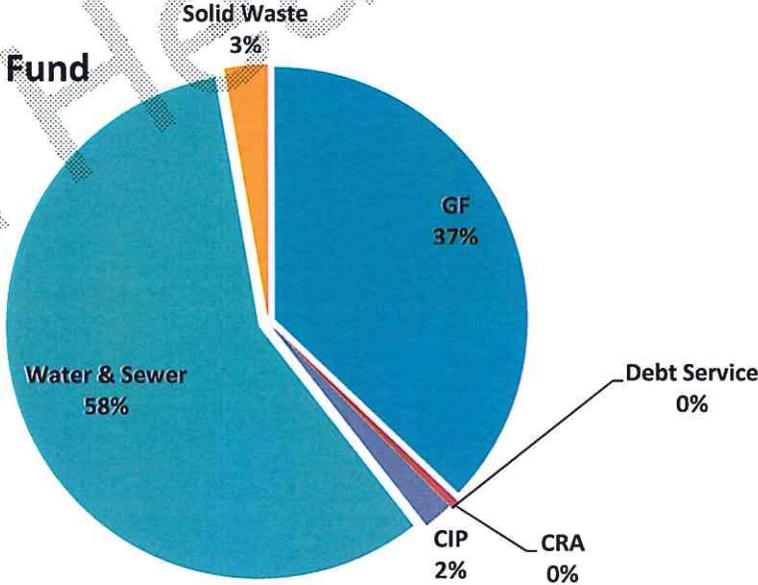
	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Projected	FY2016 Proposed
Governmental Funds	\$1,957,000.00	\$1,934,000.00	\$1,482,305.00	\$1,457,305.00	\$1,431,305.00	\$-
Enterprise Funds	\$22,539,314.00	\$22,220,314.00	\$22,410,814.00	\$21,844,314.00	\$21,255,814.00	\$16,356,000.00

Overview of City-wide funding sources excluding transfers between funds

City - Wide Revenues / Sources by Type



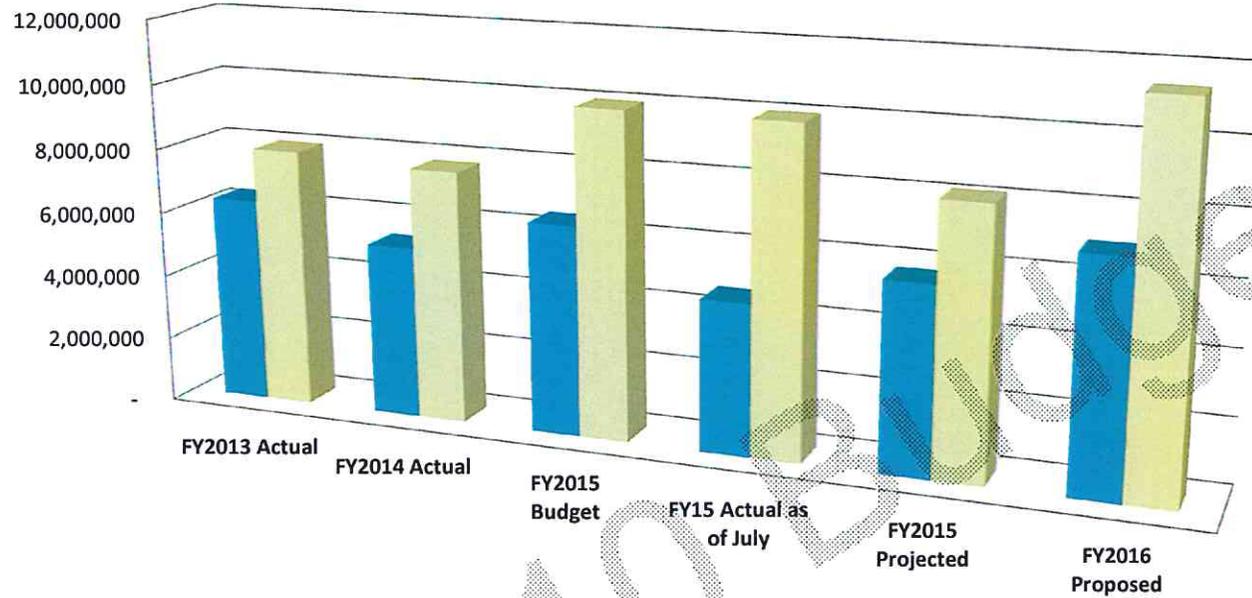
Revenue By Fund



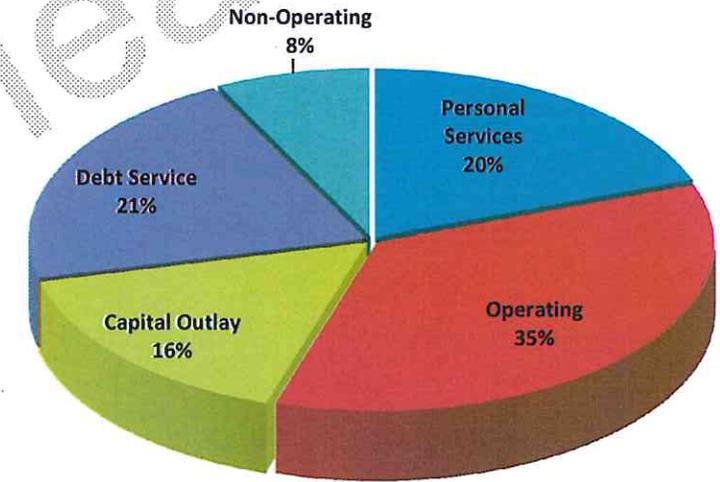
City of Callaway FY 2016 Budget Highlights

Overview of City-wide fund uses excluding transfers between funds

General Fund and Utility Funds Total Annual Expenses



Expenditures by Type (All Funds)



	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY15 Actual as of July	FY2015 Projected	FY2016 Proposed
■ General Fund Totals	6,336,380	5,310,381	6,455,269	4,647,814	5,740,078	6,994,942
■ Utility Funds Totals (Water, Sewer, Solid Waste)	7,997,499	7,770,814	9,996,478	9,996,478	8,145,400	11,411,304

September 10, 2015 Budget Hearing

City of Callaway
Budget Summary by Fund
FY 2016 Budget

Departments/Division	General Fund	CRA Fund	Debt Service	CIP Fund	Water & Sewer Fund	Solid Waste	Total FY2016 Budget	FY2015 Budget	% Incr/(Decr)
Revenue / Funding Sources									
Property Taxes	\$ 1,003,362	\$ 6,686	\$ -	\$ -	\$ -	\$ -	\$ 1,010,048	1,010,639	-0.1%
Local Option Fuel Tax	250,975	-	-	-	-	-	250,975	237,284	5.8%
Public Svc - Utility Tax	1,270,500	-	-	-	-	-	1,270,500	1,144,200	11.0%
Communications Svc Tax	378,865	-	-	-	-	-	378,865	406,239	-6.7%
Local Business License Tax	18,000	-	-	-	-	-	18,000	19,600	-8.2%
Utility Franchise Fees	842,450	-	-	-	-	-	842,450	1,049,000	-19.7%
Permits, Fees, & Licenses	166,200	-	-	-	-	-	166,200	167,600	-0.8%
Intergovernmental Revenues	1,945,165	16,500	-	-	-	-	1,961,665	1,865,480	5.2%
Charges for Services	156,150	-	-	-	7,134,050	576,600	7,866,800	7,292,507	7.9%
Fines & Forfeitures	4,400	-	-	-	-	-	4,400	2,600	69.2%
Interest & Dividends	4,550	387	-	-	68,950	1,200	75,087	104,071	-27.9%
Rents	59,500	-	-	-	-	-	59,500	51,600	15.3%
Impact Fees & Spec Cap Fees	5,000	-	-	-	90,000	-	95,000	91,400	3.9%
Sale of Fixed Assets	20,000	-	-	-	-	-	20,000	7,177	178.7%
Grant	3,000	-	-	353,000	-	-	356,000	824,238	-56.8%
Miscellaneous Revenues	4,300	-	-	-	-	4,000	8,300	14,370	-42.2%
Other Sources									
Transfers In	-	-	1,431,305	90,000	-	-	1,521,305	1,248,757	n/a
Fund Balances/Net Position	28,500	-	-	-	-	-	28,500	2,192,020	
Total Revenue/Funding Sources	\$ 6,160,917	\$ 23,573	\$ 1,431,305	\$ 443,000	\$ 7,293,000	\$ 581,800	\$ 15,933,595	\$ 17,728,782	-10.1%

City of Callaway
Budget Summary by Fund
FY 2016 Budget

Departments/Division	General Fund	CRA Fund	Debt Service	CIP Fund	Water & Sewer Fund	Solid Waste	Total FY2016 Budget	FY2015 Budget	% Incr/(Decr)
Expenditures by Type									
City Commission	\$ 58,648	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,648	\$ 54,190	8.2%
Administration									
City Manager	231,462	-	-	-	-	-	231,462	229,960	0.7%
Finance	196,023	-	-	-	-	-	196,023	157,828	24.2%
Legal Services	110,000	-	-	-	-	-	110,000	85,000	29.4%
Information Technology	69,150	-	-	-	-	-	69,150	-	n/a
General Government	307,176	-	-	90,000	-	-	397,176	395,759	0.4%
Elections	6,250	-	-	-	-	-	6,250	-	n/a
Planning & Code Enforcement	315,752	-	-	-	-	-	315,752	271,514	16.3%
Law Enforcement/Public Safety									
Law Enforcement	1,483,300	-	-	-	-	-	1,483,300	1,412,989	5.0%
Fire	1,082,228	-	-	-	-	-	1,082,228	996,743	8.6%
Public Works / Utility									
Street	1,139,137	-	-	353,000	-	-	1,492,137	2,067,099	-27.8%
Maintenance Shop	216,791	-	-	-	-	-	216,791	208,505	4.0%
Water Services	-	-	-	-	4,705,127	-	4,705,127	4,366,578	7.8%
Solid Waste	-	-	-	-	-	431,490	431,490	605,357	-28.7%
Sewer Services	-	-	-	-	5,728,597	-	5,728,597	-	n/a
Leisure Services	803,812	-	-	-	-	-	803,812	5,234,228	-84.6%
Community Redevelopment	-	102,750	-	-	-	-	102,750	116,118	-11.5%
Debt Service	-	-	1,431,305	-	-	-	1,431,305	89,757	1494.6%
Other Uses									
Transfers Out	975,215	-	-	-	461,059	85,031	1,521,305	1,248,757	21.8%
Total Expenditures	\$ 6,994,942	\$ 102,750	\$ 1,431,305	\$ 443,000	\$ 10,894,783	\$ 516,521	\$ 20,383,301	\$ 17,540,382	16.2%
Reserves	(834,025)	(79,177)	-	-	(3,601,783)	65,279	(4,449,706)		

City of Callaway
 Actual / Anticipated Reserves
 FY 2016

Governmental Funds	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015 Projected	FY 2016 Proposed
General Fund						
Beginning Fund Balance	\$ 2,188,495	\$ 2,610,260	\$ 3,096,488	\$ 2,998,282	\$ 3,580,686	\$ 3,726,692
Net Change in Fund Balance	421,765	486,228	(98,206)	582,404	146,006	(862,525)
Fund Balance at Year-End	2,610,260	3,096,488	2,998,282	3,580,686	3,726,692	2,864,167
Restricted	302,184	1,034,624	518,192	549,910	553,156	617,706
Un-restricted	2,308,076	2,061,864	2,480,090	3,030,776	3,173,536	2,246,461
Fund Balance at Year-End	2,610,260	3,096,488	2,998,282	3,580,686	3,726,692	2,864,167
Un-Restricted Percent of Expenditures			39.14%	57.07%	55.29%	32.12%
Minimum Allowed per Policy						1,189,140
Balance over baseline						1,675,027
Community Redevelopment Fund						
Beginning Fund Balance	245,016	292,706	91,700	106,552	116,883	97,065
Net Change in Fund Balance	47,690	(201,006)	14,852	10,331	(19,819)	(79,177)
Fund Balance at Year-End	292,706	91,700	106,552	116,883	97,065	17,888
Restricted	292,706	91,700	106,522	116,883	97,065	17,888
Un-restricted	-	-	-	-	-	-
Fund Balance at Year-End	292,706	91,700	106,522	116,883	97,065	17,888
Capital Projects Fund						
Beginning Fund Balance	-	-	-	4,846	-	-
Net Change in Fund Balance	-	-	4,846	(4,846)	-	-
Fund Balance at Year-End	-	-	4,846	-	-	-
Restricted	-	-	-	-	-	-
Un-restricted	-	-	4,846	-	-	-
Fund Balance at Year-End	-	-	4,846	-	-	-
Total Governmental Funds						
Beginning Fund Balance	2,433,511	2,902,966	3,188,188	3,109,680	3,697,569	3,823,757
Net Change in Fund Balance	469,455	285,222	(78,508)	587,889	126,188	(941,702)
Fund Balance at Year-End	2,902,966	3,188,188	3,109,680	3,697,569	3,823,757	2,882,054
Restricted	547,200	1,327,330	609,892	656,462	670,039	714,771
Un-restricted	2,355,766	1,860,858	2,494,942	3,041,107	3,153,718	2,167,284
Fund Balance at Year-End	2,902,966	3,188,188	3,104,834	3,697,569	3,823,757	2,882,054

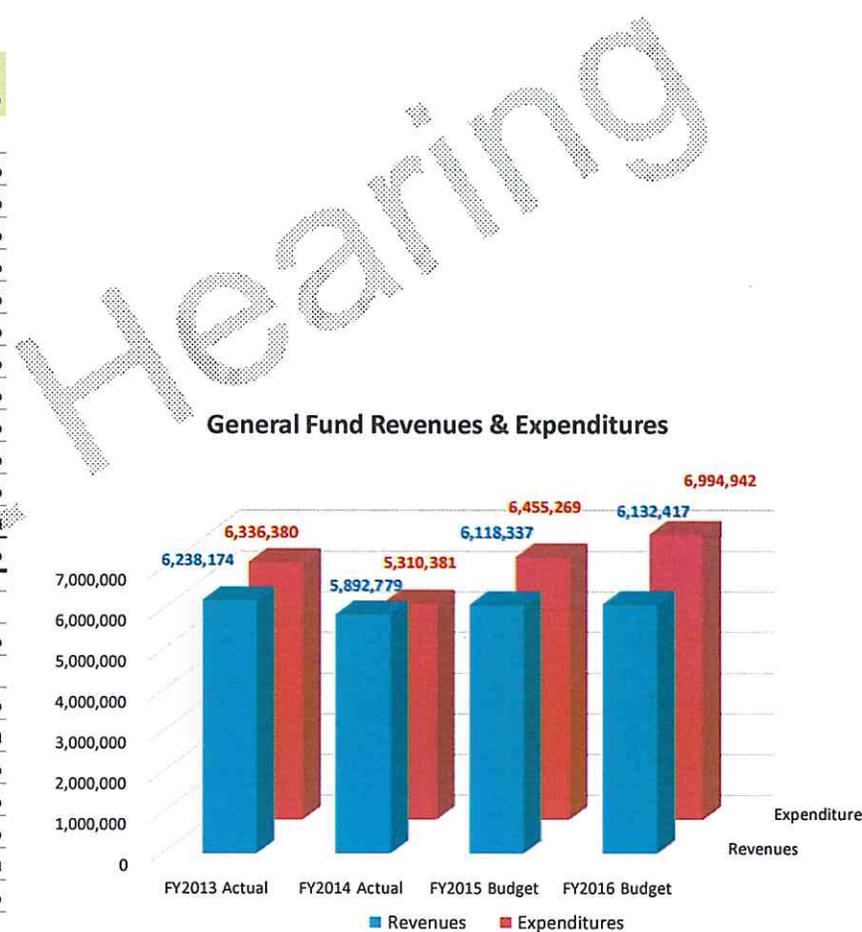
City of Callaway
Actual / Anticipated Reserves
FY 2016

Enterprise Funds	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015 Projected	FY 2016 Proposed
Water and Sewer Fund						
Beginning Net Position	\$ 20,406,585	\$ 20,633,039	\$ 20,318,500	\$ 21,495,336	\$ 20,901,931	\$ 22,711,031
Beginning Balance Restatement	-	-	-	(1,088,215)	-	-
Net Change in Fund Balance	226,454	(314,539)	1,176,836	494,810	1,809,100	502,372
Net Position at Year-End	20,633,039	20,318,500	21,495,336	20,901,931	22,711,031	23,213,404
Net Investment in Capital Assets	7,014,034	6,107,648	5,275,516	4,279,551	4,758,076	6,116,501
Restricted	3,275,642	3,365,666	4,526,241	4,297,483	4,394,920	2,956,572
Un-restricted	10,343,363	10,845,186	11,693,579	12,324,897	13,558,035	14,140,330
Net Position at Year-End	20,633,039	20,318,500	21,495,336	20,901,931	22,711,031	23,213,404
Un-Restricted Percent of Expenditures				171%	181%	130%
Solid Waste Fund						
Beginning Net Position	651,690	789,155	860,893	854,999	886,607	956,244
Net Change in Fund Balance	137,465	71,738	(5,894)	31,608	69,637	65,279
Net Position at Year-End	789,155	860,893	854,999	886,607	956,244	1,021,523
Net Investment in Capital Assets	4,170	147,337	124,436	101,883	235,894	212,894
Restricted	-	-	-	-	-	-
Un-restricted	784,985	713,556	730,563	784,724	720,350	808,629
Net Position at Year-End	789,155	860,893	854,999	886,607	956,244	1,021,523
Un-Restricted Percent of Expenditures			126%	143%	108%	157%
Total Enterprise Funds						
Beginning Net Position	21,058,275	21,422,194	21,179,393	22,350,335	21,788,538	23,667,275
Net Change in Fund Balance	363,919	(242,801)	1,170,942	526,418	1,878,737	567,651
Net Position at Year-End	21,422,194	21,179,393	22,350,335	22,876,753	23,667,275	24,234,926
Net Investment in Capital Assets	7,018,204	6,254,985	5,399,952	4,381,434	4,993,970	6,329,395
Restricted	3,275,642	3,365,666	4,526,241	4,297,483	4,394,920	2,956,572
Un-restricted	11,128,348	11,558,742	12,424,142	13,109,621	14,278,385	14,948,959
Net Position at Year-End	21,422,194	21,179,393	22,350,335	21,788,538	23,667,275	24,234,926

Does not include net position beginning balance re-statement required for GASB 68 implementation. GASB 68 requires recording of the City's portion of FRS's unfunded actuarial liabilities, (86.6% funded as of 7/1/2014).

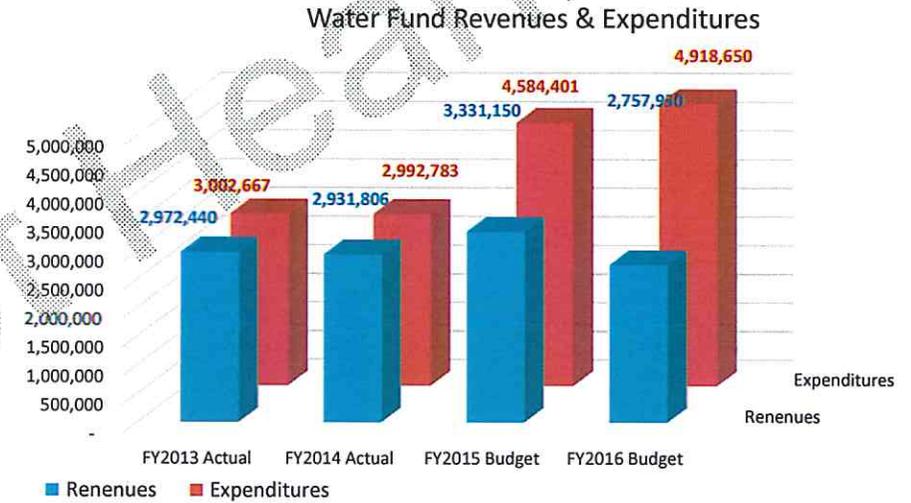
**City of Callaway
General Fund Summary
FY 2016 Budget**

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY15 Actuals	FY 2015 Projected	FY2016 Budget	Incr (Decr) from Projected	Incr (Decr) %
Revenue / Sources by Type								
Property Taxes	\$ 1,037,464	\$ 1,022,354	\$ 1,002,236	\$ 1,020,004	\$ 1,021,000	\$ 1,003,362	\$ (17,638)	-1.7%
Other Taxes	1,805,391	1,879,590	1,807,323	1,539,010	1,905,300	1,918,340	13,040	0.7%
Permits, Fees and Licenses	848,469	982,542	1,228,300	834,127	998,833	1,013,650	14,817	1.5%
Grants & Shared Revenue	1,680,201	1,767,267	1,851,113	1,279,959	1,710,800	1,948,165	237,365	13.9%
Charges for Services	142,723	133,521	149,203	134,613	158,752	157,650	(1,102)	-0.7%
Judgement, Fines & Forfeitures	3,672	2,685	2,600	3,677	4,400	4,400	-	0.0%
Interest Income	4,121	4,069	4,415	1,797	3,135	4,550	1,415	45.1%
Rents and Royalties	43,511	58,652	51,600	37,643	45,734	59,500	13,766	30.1%
Sale of Fixed Assets	51,660	22,873	7,177	31,879	31,880	20,000	(11,880)	-37.3%
Contributions & Donations	17,687	16,452	3,700	2,497	2,900	2,500	(400)	-13.8%
Miscellaneous Revenue	603,275	2,774	10,670	3,268	3,350	300	(3,050)	-91.0%
Use of Reserves	0	0	525,332	0	0	28,500	28,500	n/a
Total Revenues / Sources	6,238,174	5,892,779	6,643,669	4,888,473	5,886,084	6,160,917	274,833	4.7%
Expenditures/ Uses by Department								
City Commission	\$ 78,122	\$ 65,461	\$ 54,190	\$ 42,593	\$ 51,122	\$ 58,648	\$ 7,526	14.7%
City Administration								
Legal Services	195,582	111,855	85,000	74,494	100,227	110,000	9,774	9.8%
Information Technology	0	0	0	0	0	69,150	69,150	n/a
City Manager	176,808	144,008	229,960	184,392	222,458	231,462	9,003	4.0%
Finance	160,293	140,918	157,828	127,029	161,536	196,023	34,486	21.3%
General Government	400,395	385,993	395,759	304,948	355,265	307,176	(48,089)	-13.5%
Elections	0	4,721	0	0	0	6,250	6,250	n/a
Planning & Code Enforcement	257,239	243,559	271,514	163,019	222,656	315,752	93,095	41.8%
Public Safety								
Law Enforcement	1,313,205	1,345,898	1,412,989	1,177,488	1,412,602	1,483,300	70,698	5.0%
Fire	1,106,369	851,482	996,743	765,850	900,876	1,082,228	181,352	20.1%
Public Works								
Streets	898,868	831,176	1,135,861	727,233	946,284	1,139,137	192,853	20.4%
Maintenance	193,757	198,027	208,505	166,180	194,206	216,791	22,585	11.6%
Leisure Services	626,215	613,422	791,099	592,224	767,636	803,812	36,175	4.7%
Non-Operating Expenditures	929,527	373,861	715,821	322,365	405,209	975,215	570,006	140.7%
Budgeted Increase to Reserves	0	0	0	0	0	0	0	n/a
Total Expenditures / Uses	6,336,380	5,310,381	6,455,269	4,647,814	5,740,078	6,994,942	1,254,865	21.9%
Sources over / (under) Uses	(98,206)	582,398	188,400	240,658	146,006	(834,025)		



**City of Callaway
Water Fund Summary
FY 2016 Budget**

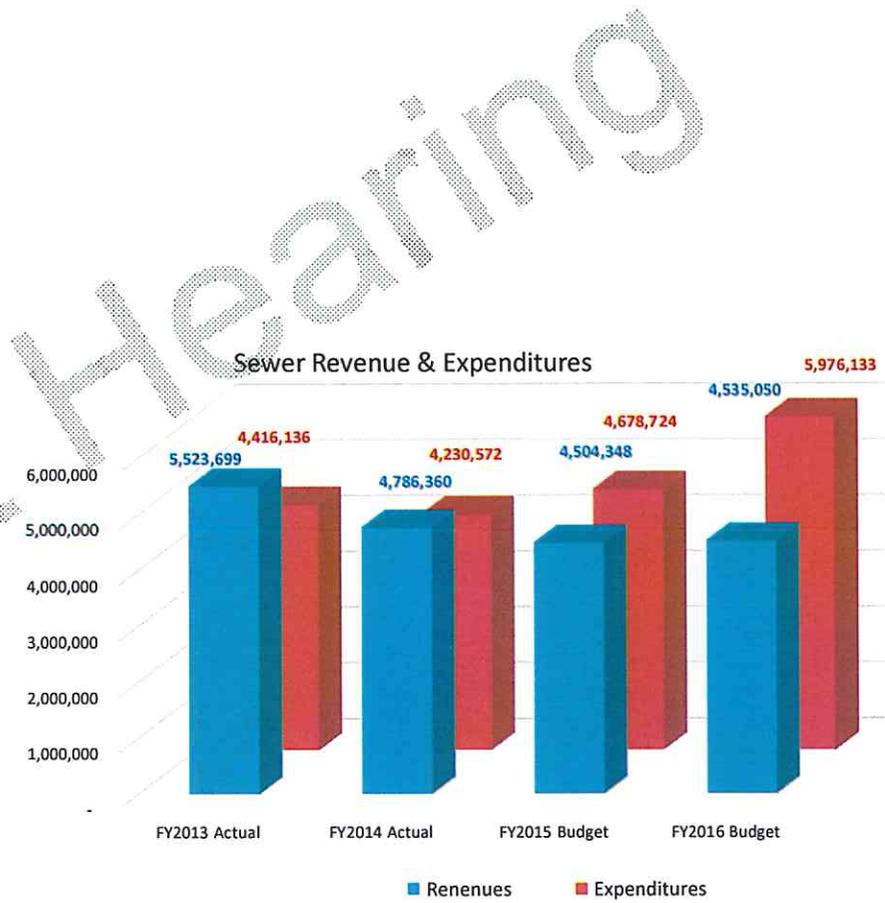
	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY15 Actuals	FY 2015 Projected	FY2016 Budget	Incr (Decr) from Projected	Incr (Decr) %
Revenue / Sources by Type								
Impact & Capital Extension Fees	\$ 653,482	\$ 70,534	\$ 49,700	\$ 31,402	\$ 33,400	\$ 30,000	\$ (3,400)	-39.6%
Charges for Services	2,278,329	2,374,144	2,505,920	2,114,258	2,639,595	2,724,600	85,005	8.7%
Interest Income	31,661	(3,540)	14,530	1,549	37,590	3,350	(34,240)	-76.9%
Sale of Fixed Assets	6,718	2,410	-	5,745	5,745	-	(5,745)	n/a
Transfers from General Fund	-	488,257	761,000	368,353	498,000	-	(498,000)	-100.0%
Other Non-Operating Revenues	2,251	-	-	-	-	-	-	n/a
Use of Reserves	-	-	1,253,251	-	-	-	-	-100.0%
Total Revenues / Sources	2,972,440	2,931,806	4,584,401	2,521,308	3,214,330	2,757,950	(456,380)	-39.8%
Expenditures/ Uses by Department								
Personnel	420,407	385,621	443,638	276,251	325,514	518,819	193,305	16.9%
Cost of Water	867,059	936,378	882,760	724,911	1,016,911	1,070,000	53,089	21.2%
Operating Expenses	828,200	827,168	341,663	178,697	236,749	345,235	103,986	1.0%
Debt Service	635,269	600,366	887,567	400,711	599,883	1,406,073	806,190	58.4%
Capital Outlay	-	-	1,810,950	548,522	1,213,458	1,365,000	151,542	-24.6%
Transfers Out	251,732	243,250	217,823	163,367	217,823	213,523	(4,300)	-2.0%
Total Expenditures / Uses	3,002,667	2,992,783	4,584,401	2,292,459	3,610,339	4,918,650	1,303,811	7.3%
Sources over / (under) Uses	(30,227)	(60,977)	0	228,849	(396,009)	(2,160,700)	(1,760,191)	



Sept 10 2015

**City of Callaway
Sewer Fund Summary
FY 2016 Budget**

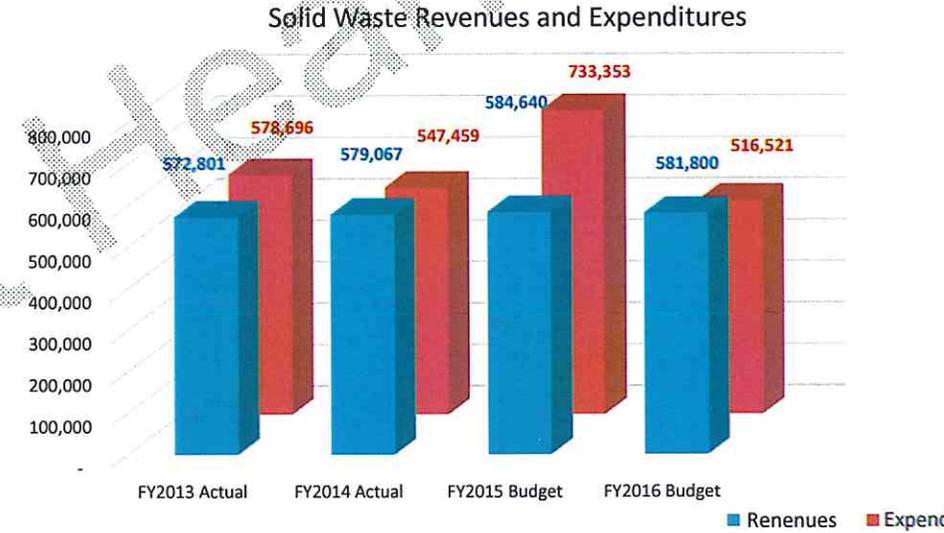
	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY15 Actuals	FY 2015 Projected	FY2016 Budget	Incr (Decr) from Projected	Incr (Decr) %
Revenue / Sources by Type								
Impact & Capital Extension Fees	\$ 773,506	\$ 51,184	\$ 30,000	\$ 59,915	\$ 59,915	\$ 60,000	\$ 85	100.0%
Charges for Services	3,961,956	4,143,109	4,053,944	3,469,234	4,185,840	4,409,450	223,610	8.8%
Interest Income	97,047	51,104	83,926	1,409	67,187	65,600	(1,587)	-21.8%
Sale of Fixed Assets	(2,779)	4,467	-	-	-	-	-	n/a
Transfers In	-	382,177	336,478	303,599	380,478	-	(380,478)	-100.0%
Other Non-Operating Revenues	693,969	154,319	-	-	-	-	-	n/a
Use of Reserves	-	-	174,376	-	-	-	-	-100.0%
Total Revenues / Sources	5,523,699	4,786,360	4,678,724	3,834,157	4,693,421	4,535,050	(158,371)	-3.1%
Expenditures/ Uses by Department								
Personnel	591,190	541,424	571,051	435,945	513,659	628,020	56,969	10.0%
Cost of Sewer Treatment	2,262,383	2,113,840	2,449,000	1,782,473	2,138,968	2,245,916	106,948	-8.3%
Operating Expenses	848,319	841,144	457,488	236,788	313,824	455,163	141,339	-0.5%
Debt Service	534,229	502,251	799,540	338,927	499,724	1,506,073	706,533	88.4%
Capital Outlay	-	0	166,050	99,892	165,067	893,425	727,375	438.0%
Transfers Out	180,016	231,912	235,595	176,696	235,595	247,536	11,941	5.1%
Budgeted Increase to Reserves	-	-	-	-	-	-	-	n/a
Total Expenditures / Uses	4,416,136	4,230,572	4,678,724	3,070,722	3,866,837	5,976,133	1,751,105	27.7%
Sources over / (under) Uses	1,107,563	555,788		763,435	826,584	(1,441,083)	(1,909,475)	n/a



Sept 10 Budget Hearing

**City of Callaway
Solid Waste Fund Summary
FY 2016 Budget**

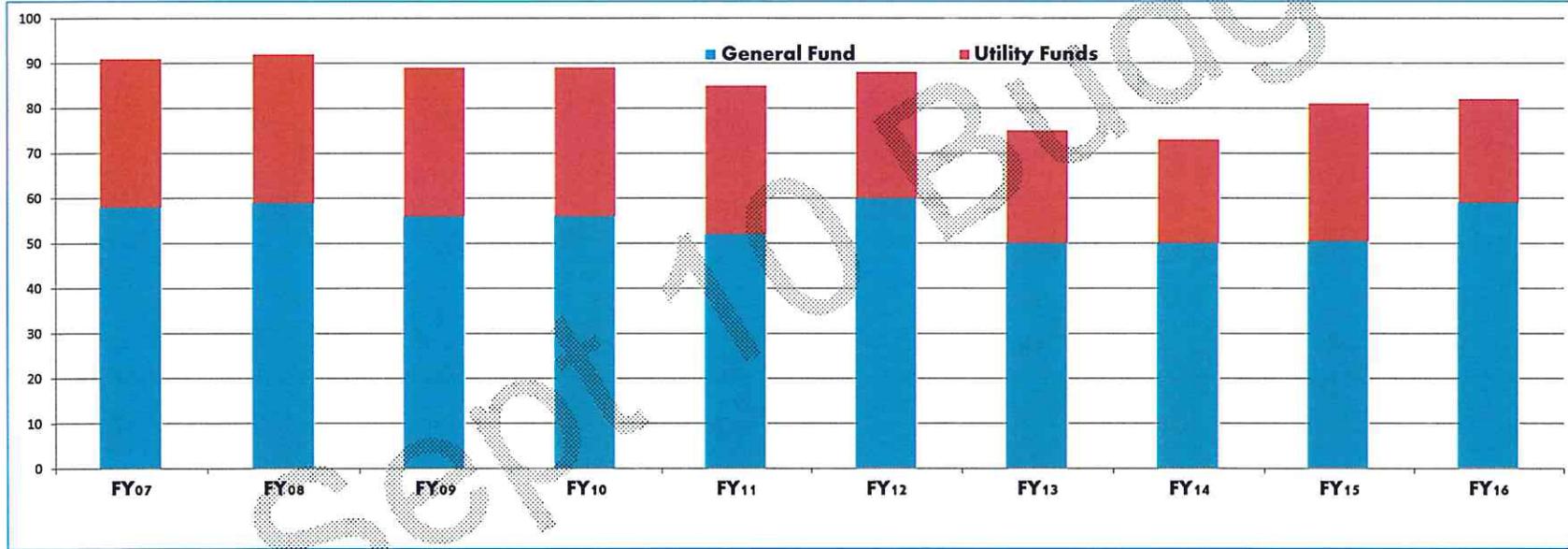
	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY15 Actuals	FY 2015 Projected	FY2016 Budget	Incr (Decr) from Projected	Incr (Decr) %
Revenue / Sources by Type								
Charges for Services	\$ 559,394	\$ 573,013	\$ 583,440	\$ 478,842	\$ 577,493	\$ 576,600	\$ (893)	-1.2%
Interest Income	1,469	1,278	1,200	366	439	1,200	761	0.0%
Sale of Fixed Assets	7,580	757	-	-	-	-	-	n/a
Sale of Scrap	4,358	4,019	-	2,433	2,919	4,000	1,081	n/a
Use of Reserves	-	-	148,713	-	-	-	-	-100.0%
Total Revenues / Sources	572,801	579,067	733,353	481,640	580,851	581,800	949	-20.7%
Expenditures/ Uses by Department								
Personnel	215,374	193,480	204,323	163,397	192,349	212,532	20,183	4.0%
Operating Expenses	228,633	223,965	223,834	156,103	190,868	218,958	28,090	-2.2%
Debt Service	-	-	-	-	-	-	-	n/a
Capital Outlay	-	-	177,200	6,984	157,011	-	(157,011)	-100.0%
Transfers Out	25,368	24,245	19,583	14,687	19,583	-	(19,583)	-100.0%
Indirect Allocation	109,321	105,770	108,413	81,310	108,413	85,031	(23,382)	-21.6%
Budgeted Increase to Reserves	-	-	-	-	-	-	(151,703)	n/a
Total Expenditures / Uses	578,696	547,459	733,353	422,481	668,225	516,521	(151,703)	-29.6%
Sources over / (under) Uses	(5,895)	31,608	-	59,159	(87,374)	65,279	152,653	



Sept 10 2015

City of Callaway
 FY 2016 Budget
 Team Count By Department

Department	Actual Count at September 30th								7/1/2015	FY15		FY16	Notes
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	Budget	Budget	Change	
City Council	5	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	0.0	
City Administration	14	13.0	13.0	13.0	12.0	14.0	13.0	13.0	9.0	9.0	11.0	2.0	2 Customer Service Representatives previously included under Sewer Dept.
Planning/Code Enforcement		1.0	1.0	1.0	1.0	2.0	2.0	1.0	2.0	2.0	2.0	0.0	New staff assistant position removed
Fire Department	14	14.0	15.0	15.0	13.0	15.0	13.0	12.0	15.0	15.0	16.0	1.0	New Firefighter position proposed
Public Works	16	16.0	12.0	12.0	12.0	16.0	12.0	12.0	10.5	14.5	15.0	0.5	+ 1/2 position previously shown in Solid Waste
Leisure Services	9	10.0	10.0	10.0	9.0	8.0	5.0	7.0	9.0	9.0	10.0	1.0	Conference Ctr. Position removed put back in
Water & Sewer Utilities	27	27.0	28.0	28.0	29.0	23.0	20.0	18.0	26.0	22.0	19.0	-3.0	2 Customer Svc Reps are now shown in home department under City Administration; Eliminated 1 vacant Sewer Tech position,
Solid Waste	6	6.0	5.0	5.0	4.0	5.0	5.0	5.0	4.5	4.5	4.0	-0.5	minus 1/2 position previously shown in Public Works
Total Personnel	91.0	92.0	89.0	89.0	85.0	88.0	75.0	73.0	81.0	81.0	82.0	1.0	



City of Callaway
General Fund - FY 2016 Budget

Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actuals thru Jul-15	FY 2015 Projected	FY2016 Proposed	Incr (Decr) from FY2015 Projected	% Budget Incr (Decr)	Notes
REVENUES/SOURCES										
01-310-311-10	Advalorem Property Taxes	\$ 1,037,464	\$ 1,022,354	\$ 1,002,236	1,020,004	\$1,021,000	\$ 1,003,362	(17,638)	-1.73%	Adjusted Prop Value @ 95%, \$445,938,752
01-310-312-41	Local Option Tax: Gas 6C	257,744	238,607	237,284	178,315	237,800	250,975	13,175	5.54%	Estimate from FL DOR Office of Tax Research, 7/9/15, http://edr.state.fl.us/Content/local-government/data/county-municipal/index.cfm
01-310-314-10	Public Service Tax - Electricity	818,126	954,363	870,000	821,898	986,000	986,000	-	0.00%	Updated to PY Projected
01-310-314-30	Public Service Tax - Water	201,954	209,827	212,000	184,578	221,500	221,500	-	0.00%	Updated to PY Projected
01-310-314-40	Public Service Tax - Gas	47,834	52,137	53,700	45,830	55,000	55,000	-	0.00%	Updated to PY Projected
01-310-314-80	Public Service Tax - Propane	8,217	8,119	8,500	6,646	8,000	8,000	-	0.00%	Updated to PY Projected
01-310-315-00	Telecommunications Tax	450,652	398,287	406,239	284,607	379,500	378,865	(635)	-0.17%	Estimate from FL DOR Office of Tax Research - 7/30/2015
01-310-316-00	Business & Prof Occ Licenses	20,864	18,250	19,600	17,138	17,500	18,000	500	2.86%	Based on 2 PY actuals
01-320-322-00	Bldg Permits-Structural & Eq	4,163	8,678	8,400	6,364	7,600	7,600	-	0.00%	
01-320-323-10	Franchise Fees - Electricity	660,398	758,112	965,000	643,418	772,000	783,580	11,580	1.50%	Note [2], Reclassified FY2014 from W&S for comparative purposes
01-320-323-40	Franchise Fees - Gas	45,604	55,649	84,000	48,359	58,000	58,870	870	1.50%	Note [2], Reclassified FY2014 from W&S for comparative purposes
01-320-323-70	Refuse Collection Permits	59,212	54,451	64,400	54,297	65,000	63,400	(1,600)	-2.46%	
01-320-323-90	Stormwater Fees	64,701	69,394	87,700	69,846	83,800	85,000	1,200	1.43%	
01-320-329-10	Other Licenses & Permits	4,770	2,235	3,500	4,845	5,000	5,200	200	4.00%	
01-320-329-20	Comp Plan & LDR Permits	3,755	1,760	3,600	4,065	4,500	5,000	500	11.11%	
01-320-324-30	Impact Fees - Transportation	5,866	32,263	11,700	2,933	2,933	5,000	2,067	70.47%	
01-330-331-10	Federal Grant - Storms & Floods	-	12,906	-	-	-	-	-	n/a	
01-330-334-10	State Grants - Storms & Floods	-	2,151	-	-	-	-	-	n/a	
01-330-334-90	State Grant - Other	3,716	4,005	3,000	4,099	4,100	3,000	(1,100)	-26.83%	Safety Grant
01-330-335-10	State Revenue Sharing	406,529	404,307	420,333	298,047	397,400	494,126	96,726	24.34%	Estimate from FL DOR Office of Tax Research - 7/8/15, 76.3%
01-330-335-11	FL Revenue Sharing-8C Fuel	147,125	165,818	171,685	127,287	169,800	153,484	(16,316)	-9.61%	Estimate from FL DOR Office of Tax Research - 7/8/15, 23.7%
01-330-335-14	Mobile Home Licenses Tax	665	594	600	596	600	600	-	0.00%	
01-330-335-15	Alcoholic Beverage Licenses	49	6,859	3,500	3,466	3,500	3,500	-	0.00%	
01-330-335-18	Local Govt 1/2 Cent Sales Tax	1,111,477	1,162,322	1,239,995	843,267	1,124,400	1,282,755	158,355	14.08%	Estimate from FL DOR Office of Tax Research, http://edr.state.fl.us/Content/local-government/data/county-municipal/index.cfm - 7/7/15
01-330-335-21	Firefighters Supplemental Comp	1,790	1,200	1,200	900	1,200	1,200	-	0.00%	\$300 per quarter
01-330-335-49	Mun Vehicle Gas Tax Rebate	8,850	7,105	10,800	2,299	9,800	9,500	(300)	-3.06%	
01-340-341-10	Certify, Copy, Research	239	67	200	64	65	150	85	130.77%	
01-340-341-20	Returned Check Service Fees	4,445	3,460	3,000	2,445	2,500	1,000	(1,500)	-60.00%	
01-340-341-30	Lien Search Fees	-	-	7,500	11,455	13,500	13,500	-	0.00%	
01-340-342-20	Fire Protection Services	104,311	109,527	115,003	105,420	124,587	125,000	413	0.33%	

City of Callaway
General Fund - FY 2016 Budget

Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actuals thru Jul-15	FY 2015 Projected	FY2016 Proposed	Incr (Decr) from FY2015 Projected	% Budget Incr (Decr)	Notes
GF Revenue - Continued					-					
01-340-343-31	Collection of Bad Debt	202	135	200	(1,058)	1,200		(1,200)	-100.00%	Removed
01-340-343-34	Penalties	1,371	1,353	1,300	1,493	1,700	1,500	(200)	-11.76%	
01-340-349-00	Other Charges for Services	32,155	18,979	21,000	13,896	14,000	14,000	-	0.00%	FDOT Hwy Lighting, Maint. & Comp Agmt. / Fuel Admin fee from Bay Sheriff.
01-340-349-10	Foreclosure Registration	-	-	1,000	900	1,200	2,500	1,300	108.33%	New revenue - FY2015 (50 registrations budgeted @ \$50 fee
01-350-351-10	Court Fines	3,647	2,660	2,600	3,677	4,400	4,400	-	0.00%	
01-350-351-90	Other Fines & Forfeitures	25	25	-	-	-	-	-	n/a	
01-360-361-05	Dividends	92	49	-	-	-	-	-	n/a	
01-360-361-10	Interest	3,029	3,690	3,400	1,590	2,600	4,000	1,400	53.85%	
01-360-361-15	Interest - Stormwater	170	250	215	90	240	300	60	25.00%	
01-360-361-20	Interest - Impact	45	73	50	29	80	100	20	25.00%	
01-360-361-30	Interest - Prop. Share	186	155	150	43	120	150	30	25.00%	
01-360-361-40	Interest - Bond Reserve	99	124	100	45	95		(95)	-100.00%	
01-590-290-99	Unrealized Gain / Loss	500	(271)	500	-	-	-	-	n/a	
01-360-362-10	Concession Rent	1,500	3,578	3,000	74	2,384	3,000	616	25.84%	
01-360-362-20	A&CC Rental Fees	26,034	35,582	35,000	31,722	35,000	40,000	5,000	14.29%	
01-360-362-30	Sport Field Rental Fees	-	9,389	2,500	3,165	4,700	4,500	(200)	-4.26%	
01-360-362-35	Rec Complex Facility Rent	100	50	1,200	1,150	1,450	2,000	550	37.93%	
01-360-362-40	Rents - Other	15,877	10,053	9,900	1,532	2,200	10,000	7,800	354.55%	Tower lease \$9,600
01-360-364-00	Disposition of Fixed Assets	51,660	22,873	7,177	31,879	31,880	20,000	(11,880)	-37.26%	
01-360-366-00	Donations - Private Sources	220	300	-	-	-	-	-	n/a	
01-360-366-15	Voluntary Park Fees	17,467	16,152	3,700	2,497	2,900	2,500	(400)	-13.79%	
01-360-369-10	Refund Prior Year Expenditures	12,970							n/a	
01-360-369-90	Miscellaneous Revenues	8,039	2,774	4,000	222	300	300	-	0.00%	Creative outdoor ads, sales tax collect allowance, P-card rebate, etc
01-360-369-30	Insurance Proceeds	7,266		6,670	3,045	3,050		(3,050)	-100.00%	
01-360-369-35	Economic Damage Settlement	575,000							n/a	
01-380-389-10	Use of Fund Balance			465,332					n/a	
01-380-389-11	Use of Reserved Park Fees			60,000			28,500	28,500	n/a	Lightning Detection System -\$13,000, Batting Cage for Gore Park -\$3,000, 5 Score Boards -\$12,500
TOTAL REVENUES/SOURCES		6,238,174	5,892,779	6,643,669	4,888,473	5,886,084	6,160,917	274,833	4.67%	

City of Callaway
General Fund - FY 2016 Budget

Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actuals thru Jul-15	FY 2015 Projected	FY2016 Proposed	Incr (Decr) from FY2015 Projected	% Budget Incr (Decr)	Notes
EXPENDITURES/USES										
CITY COMMISSION										
01-511-101-10	Executive Salaries	42,800	40,409	40,750	34,129	40,921	42,800	1,879	4.59%	Mayor \$10k, Commissioners \$8,200 each
01-511-102-10	FICA Taxes	2,199	2,205	2,527	2,017	2,527	2,654	126	4.99%	
01-511-102-11	Medicare Taxes	514	516	591	472	592	621	29	4.83%	
01-511-102-20	Retirement Contrib	2,899	5,138	4,325	3,603	4,308	4,227	(81)	-1.88%	
01-511-102-30	Group Insurance	25,665	14,827	-	4	-	-	-	n/a	
01-511-102-40	Worker's Compensation	86	109	87	54	96	99	3	2.85%	Based on actual FY2016 installment billing
	Total Personnel	74,163	63,203	48,280	40,280	48,444	50,400	1,956	4.04%	
01-511-304-00	Travel & Per Diem	1,622	-	3,000	662	795	2,000	1,205	151.63%	IEMO, other conferences and events
01-511-304-50	Insurance	1,057	1,298	935	540	701	748	47	6.64%	Based on actual FY2016 installment billing
01-511-304-65	R & M - IT Equipment	-	165	100	90	100	500	400	400.00%	IT service, e-mail
01-511-304-80	Promotional Activities	679	437	675	721	721	1,000	279	38.70%	ceremonies, events, luncheons, funerals
01-511-305-10	Office Supplies & Small Equip	58	85	-	-	-	500	500	n/a	IT equipment
01-511-305-22	Uniforms	(7)	-	100	-	-	-	-	n/a	no shirts
01-511-305-40	Books, Publications, & Dues	-	273	100	-	-	2,000	2,000	n/a	bound Code of Ordinance
01-511-305-50	Education	550	-	1,000	300	360	1,500	1,140	316.67%	IEMO \$1,000, Ethics
	Total Operating Expenditures	3,959	2,258	5,910	2,313	2,677	8,248	5,571	208.08%	
TOTAL CITY COMMISSION		78,122	65,461	54,190	42,593	51,122	58,648	7,526	14.72%	
LEGAL SERVICES										
01-514-303-11	City Attorney Fees	63,169	89,766	75,000	71,670	97,170	100,000	2,830	2.91%	Based on prior years
01-514-303-12	Other Legal Fees	132,414	22,089	10,000	2,824	3,057	10,000	6,944	227.17%	HR Services added
TOTAL LEGAL SERVICES		195,582	111,855	85,000	74,494	100,227	110,000	9,774	9.75%	

Sept 15 Budget Hearing

City of Callaway
 General Fund - FY 2016 Budget

Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actuals thru Jul-15	FY 2015 Projected	FY2016 Proposed	Incr (Decr) from FY2015 Projected	% Budget Incr (Decr)	Notes																				
INFORMATION TECHNOLOGY																														
01-516-303-42	Contracted IT Network Services	-	-	-	-	-	58,150	58,150	n/a	Outsourced monthly IT services (\$3,200 X 12 = 38,400) + \$1,600 for other misc costs, see note for updated estimate for Sept 10 hearing Per On Systems, est for City Hall equipment																				
01-516-305-11	IT Equipment	-	-	-	-	-	11,000	11,000	n/a																					
TOTAL INFORMATION TECHNOLOGY		-	-	-	-	-	69,150	69,150	n/a																					
							<table border="1"> <tr> <td colspan="4">Estimated Costs provided by IT Contractor</td> </tr> <tr> <td>Antivirus licensing - 45 computers/servers</td> <td></td> <td></td> <td>1,350</td> </tr> <tr> <td>Microsoft Office licensing - \$15 per employee, per month</td> <td></td> <td></td> <td>9,000</td> </tr> <tr> <td>E-mail exchange service - \$13 per month X 50 employees</td> <td></td> <td></td> <td>7,800</td> </tr> <tr> <td></td> <td></td> <td></td> <td>18,150</td> </tr> </table>				Estimated Costs provided by IT Contractor				Antivirus licensing - 45 computers/servers			1,350	Microsoft Office licensing - \$15 per employee, per month			9,000	E-mail exchange service - \$13 per month X 50 employees			7,800				18,150
Estimated Costs provided by IT Contractor																														
Antivirus licensing - 45 computers/servers			1,350																											
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			18,150																											

Sept 10 Budget Hearing

City of Callaway
General Fund - FY 2016 Budget

Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actuals thru Jul-15	FY 2015 Projected	FY2016 Proposed	Incr (Decr) from FY2015 Projected	% Budget Incr (Decr)	Notes
CITY MANAGER										
01-512-101-20	Regular Salaries	141,111	104,699	164,014	135,157	159,731	164,014	4,284	2.68%	3 positions
01-512-101-35	Cell Phone Allowance	600	600	600	500	600	900	300	50.00%	City Manager & Assistant to City Manager, 1 reduced by half
01-512-101-45	Comp Time	-	865	-	-	-	-	-	n/a	
01-512-101-50	Special Pay	500	800	-	-	-	-	-	n/a	
01-512-101-60	Sale of Annual Leave	-	-	1,539	1,538	1,538	-	(1,538)	-100.00%	
01-512-102-10	FICA Taxes	8,663	6,418	10,169	7,801	9,219	10,145	926	10.05%	
01-512-102-11	Medicare Taxes	2,026	1,501	2,378	1,824	2,156	2,373	217	10.05%	
01-512-102-20	Retirement Contrib	11,668	17,870	23,104	19,888	23,503	23,243	(260)	-1.11%	
01-512-102-30	Group Insurance	5,083	5,637	13,229	11,029	13,035	15,630	2,596	19.92%	
01-512-102-40	Worker's Compensation	280	268	424	217	261	378	117	44.99%	Based on actual FY2016 installment billing
	Total Personnel	169,931	138,659	215,457	177,955	210,043	216,685	6,641	3.16%	
01-512-304-00	Travel & Per Diem	32	-	1,000	158	190	3,260	3,070	1619.63%	CM-FL City & County Management Assoc. Conf & FL League of Cities Conf, HR-FL Retirement System Conf & League of Cities Workers Comp Conf
01-512-304-50	Insurance	3,443	4,321	4,500	2,597	3,376	3,599	223	6.62%	Based on actual FY2016 installment billing
01-512-304-61	R & M - Machinery & Equipment	55	-	100	-	-	1,000	1,000	n/a	Office maintenance
01-512-304-65	R & M - IT Equipment	1,700	895	6,953	3,341	6,900	1,000	(5,900)	-85.51%	IT services / maintenance
01-512-304-90	Other Current Charges	40	-	200	51	200	500	300	150.00%	Printing & copying
01-512-305-10	Office Supplies & Small Equip	941	132	1,300	260	1,300	1,750	450	34.62%	All general office supplies
01-512-305-40	Books, Publications, & Dues	-	-	250	-	250	1,953	1,703	681.20%	CM-Amer Plnng Assoc, Amer Inst of Certified Planners, FL Ctiy & County Mgt Assoc. / HR-FL League of Cities, Society for HR Mgt
01-512-305-50	Education	667	-	200	30	200	1,715	1,515	757.50%	CM-Required On-line & off-site planning CPE / HR-SHRM Training
	Total Operating Expenditures	6,878	5,349	14,503	6,437	12,415	14,777	2,362	19.02%	
TOTAL CITY MANAGER		176,808	144,008	229,960	184,392	222,458	231,462	9,003	4.05%	

Sept 10 Budget

City of Callaway
General Fund - FY 2016 Budget

Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actuals thru Jul-15	FY 2015 Projected	FY2016 Proposed	Incr (Decr) from FY2015 Projected	% Budget Incr (Decr)	Notes
FINANCE										
01-513-101-20	Regular Salaries	113,095	89,129	94,996	83,988	99,259	109,944	10,686	10.77%	Added Purchasing Specialist & 10% of 1 Cust Svc Rep; less allocation of Acctg. Specialist
01-513-101-35	Cell Phone Allowance	550	1,050	600	450	450	600	150	33.33%	Per Commission - Reduce cell allowance by half / Finance Director & UB Supervisor
01-513-101-50	Special Pay	1,000	600	-	-	-	-	-	n/a	
01-513-101-60	Sale of Annual Leave	859	-	795	794	794	-	(794)	-100.00%	
01-513-102-10	FICA Taxes	6,838	5,294	5,890	4,798	5,670	6,801	1,131	19.95%	
01-513-102-11	Medicare Taxes	1,599	1,238	1,377	1,122	1,326	1,591	264	19.95%	
01-513-102-20	Retirement Contrib	8,698	12,156	14,394	13,211	15,612	17,620	2,007	12.86%	
01-513-102-30	Group Insurance	11,589	14,399	12,584	7,388	8,731	15,764	7,033	80.55%	
01-513-102-40	Worker's Compensation	231	256	247	129	129	254	125	96.61%	Based on actual FY2016 installment billing
	Total Personnel	144,460	124,123	130,883	111,880	131,972	152,574	20,602	15.61%	
01-513-303-41	Accounting Auditing						51,350	51,350	n/a	Moved from General Gov't
01-513-303-41	Other Contractual Service	6,385	9,344	7,795	8,174	12,974	24,189	11,215	86.44%	Bank fees. Springbrook Upgrades, Acctg services
01-513-304-00	Travel & Per Diem	229	691	400	32	400	4,000	3,600	900.00%	FL GFOA conf-Orlando, other travel for trng-TRIM, stale checks, sales tax, 1 to Springbrook conf.
01-513-304-20	Transportation / Postage	22	53	50	-	100	100	-	0.00%	
01-513-304-50	Insurance	2,810	2,654	2,700	1,558	2,025	2,160	135	6.65%	Based on actual FY2016 installment billing
01-513-304-61	R & M - Machinery & Equipment	-	-	100	-	-	100	100	n/a	Based on prior year
01-513-304-65	R & M - IT Equipment	1,690	1,839	4,100	3,473	4,168	1,000	(3,168)	-76.01%	Monitor, misc
01-513-304-70	Finance - Printing & Binding	-	-	100	97	97	500	403	415.46%	CAFR / Budget printing & binding
01-513-304-90	Other Current Charges	484	507	500	500	500	500	-	0.00%	TRIM Ads
01-513-305-10	Office Supplies & Small Equip	2,857	708	3,600	781	3,000	3,600	600	20.00%	Calculator, printer cartridges, file storage and office supplies, checks/deposit slips, 1099 forms, I-9s, CAFR Report supplies, etc.
01-513-305-22	Uniforms	116	(27)	-	-	-	-	-	n/a	
01-513-305-40	Books, Publications, & Dues	591	820	1,300	405	1,300	1,300	-	0.00%	GFOA dues (2) \$340, FGFOA dues \$35, CAFR award appl \$545, CPA license renewal, FL CPA dues, GFOA and GASB publications
01-513-305-50	Education	648	205	6,300	129	5,000	6,000	1,000	20.00%	CPE required for CPA license (80 hrs every 2 years), CPE to maintain Inst of Finance & Mgt AP Cert, customer svc trng for at least 3, Sr Professional in Supply Mgt Cert. Trng and exam (\$1,149), software/pymt processing trng needs (6 staff)
	Total Operating Expenditures	15,833	16,795	26,945	15,149	29,564	43,449	13,885	46.96%	
TOTAL FINANCE		160,293	140,918	157,828	127,029	161,536	196,023	34,486	21.35%	

City of Callaway
General Fund - FY 2016 Budget

Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actuals thru Jul-15	FY 2015 Projected	FY2016 Proposed	Incr (Decr) from FY2015 Projected	% Budget Incr (Decr)	Notes
GENERAL GOV'T / ADMINISTRATION										
01-519-101-20	Regular Salaries	155,544	165,602	142,674	105,911	131,168	80,766	(50,402)	-38.43%	Purchasing position moved & Cust Svc Rep allocated to Utilities
01-519-101-35	Cell Phone Allowance	250	400	-	-	-	300	300	n/a	After hours contact, Reduced by half per Commission
01-519-101-40	Overtime	2,572	799	1,575	1,023	1,209	600	(609)	-50.38%	Commission meetings, workshop & other advisory Board meetings
01-519-101-45	Comp Time	557	14	-	-	-	-	-	n/a	
01-519-101-50	Special Pay	2,500	2,400	-	-	-	-	-	n/a	
01-519-101-55	Severance Pay	9,375	-	-	-	-	-	-	n/a	
01-519-101-60	Sale of Annual Leave	2,781	446	-	3,319	3,922	-	(3,922)	-100.00%	
01-519-102-10	FICA Taxes	9,986	9,664	8,943	6,246	7,382	4,996	(2,386)	-32.32%	
01-519-102-11	Medicare Taxes	2,335	2,260	2,092	1,461	1,726	1,168	(558)	-32.32%	
01-519-102-20	Retirement Contrib	9,009	11,599	10,631	8,363	9,884	5,864	(4,020)	-40.67%	
01-519-102-30	Group Insurance	23,202	30,692	26,217	14,288	16,886	18,292	1,407	8.33%	
01-519-102-40	Worker's Compensation	346	327	349	171	171	186	16	9.15%	Based on actual FY2016 installment billing
	Total Personnel	218,456	224,203	192,481	140,782	172,347	112,173	(60,174)	-34.91%	
01-519-303-20	Accounting Auditing	56,034	42,000	61,350	50,404	55,404	-	(55,404)	-100.00%	FY 2016 Moved to Finance
01-519-303-41	Other Contractual Services	27,228	28,519	31,070	32,344	31,070	79,662	48,592	156.40%	Note - Added BIS Digital for live streaming & recording of meetings; Removed salary study (\$15k)
01-519-303-46	Bad Debts	1,505	1,014	1,500	-	-	-	-	n/a	
01-519-304-00	Travel & Per Diem	209	223	500	171	205	1,500	1,295	630.99%	City Clerk & Records Clerk training/certification
01-519-304-10	Communications/Telephone	10,506	10,437	9,000	8,796	12,796	38,000	25,204	196.97%	Phones, Internet, fax lines for City
01-519-304-20	Transportation/Postage	855	1,285	1,000	464	556	1,000	444	79.72%	Based on prior year
01-519-304-30	Utilities	12,173	15,129	15,350	12,828	15,394	17,850	2,456	15.95%	Electric \$15,000, Water & Sewer \$\$2,850
01-519-304-40	Rentals & Leases	4,880	4,701	5,000	3,287	3,945	5,000	1,055	26.75%	Copier, Postage meter
01-519-304-50	Insurance	7,139	5,502	8,096	4,671	6,073	6,475	402	6.62%	Based on actual FY2016 installment billing
01-519-304-60	R & M Buildings & Grds	543	39	2,000	15	18	1,500	1,482	8233.33%	CH Maintenance
01-519-304-61	R & M - Machinery & Equipment	380	314	1,000	-	-	750	750	n/a	Based on prior year \$750
01-519-304-65	R & M - IT Equipment	22,100	16,544	27,462	26,380	28,762	-	(28,762)	-100.00%	Managed by On-Systems
01-519-304-70	Printing & Binding	380	-	1,000	315	378	1,704	1,326	351.05%	7 Municode binders \$1,274, Printing \$500
01-519-304-80	Promotional Activities	2,401	1,429	4,000	1,750	2,100	3,000	900	42.85%	Mtg refreshmts, lapel & svc pins, Dixie Youth Match, Memorial Day
01-519-304-90	Other Current Charges	14,959	5,180	8,550	4,322	5,186	13,887	8,701	167.76%	Note, + Trolley (\$8,500)
01-519-305-10	Office Supplies & Small Equip	10,044	5,846	9,600	5,419	6,503	6,000	(503)	-7.73%	Ink cartridges, Adobe software, copy paper, CH office supplies, Video monitor for Conf. Room \$1,000
01-519-305-11	IT Equipment						8,100	8,100	n/a	Estimated equipment needs for City Hall from On Systems, additional data, wiring, 2 thin clients with LCDs

City of Callaway
General Fund - FY 2016 Budget

Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actuals thru Jul-15	FY 2015 Projected	FY2016 Proposed	Incr (Decr) from FY2015 Projected	% Budget Incr (Decr)	Notes
General Government - Continued										
01-519-305-20	Operating Supplies	2,624	2,103	3,000	1,615	1,938	3,000	1,062	54.80%	Janitorial & kitchen supplies, doormats \$1,080
01-519-305-22	Uniforms	84	105	300	-	-	-	-	n/a	
01-519-305-40	Books, Publications, & Dues	5,579	4,195	12,500	11,310	12,500	6,075	(6,425)	-51.40%	Note
01-519-305-50	Education	2,316	99	1,000	75	90	1,500	1,410	1566.67%	City Clerk training, Records Clerk Trng./Certification - \$500
	Total Operating Expenditures	181,939	144,666	203,278	164,166	182,918	195,003	12,085	6.61%	
01-519-606-10	Land	-	1,275	-	-	-	-	-	n/a	
01-519-606-30	Improvements O/T Buildings	-	15,850	-	-	-	-	-	n/a	
	Total Capital Outlay	-	17,125	-	-	-	-	-	n/a	
TOTAL GENERAL GOV'T / ADMINISTRATION		400,395	385,993	395,759	304,948	355,265	307,176	(48,089)	-13.54%	
<i>General Gov't - Contractual Services (01-519-303-41)</i>			<i>General Gov't - Other Current Chgs (01-519-304-90)</i>				<i>General Gov't - Books, Pubs & Dues (01-519-305-40)</i>			
Laserfiche Support	2,027.00		Garbage removal			680.00	WFRPC	1,822		
Document Disposal	1,500.00		Doc shredding			750.00	TPO	836		
CH Janitorial	5,000.00		Legal Ads			3,100.00	Sunshine 811	104		
Security Equipment	800.00		Employee IDs			350.00	FAPPO	50		
Security Monitoring	360.00		Water Dispenser & water jugs			550.00	FCCMA	200		
Pest Control	320.00		Background cks, DL & FDLE-10 new empl			340.00	FACC	75		
Website Maintenance	18,250.00		W-2 forms			110.00	Notary	105		
Springbrook Maintena	10,040.00		Cobra			507.00	FLC	1,500		
Grant Writer	1,000.00		Grand Total			6,387.00	Chamber	593		
Suppl Code of Ord.	1,700.00						BCLC	100		
Floor cleaning	450.00						NWFLC	200		
BIS Digital	10,715.00	Removed Salary study per Commission 8/13/15					Newspaper	190		
Springbrook HR Lite	27,500.00						City Clerk dues	300		
Grand Total	79,832.00						Grand Total	6,075		

City of Callaway
General Fund - FY 2016 Budget

Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actuals thru Jul-15	FY 2015 Projected	FY2016 Proposed	Incr (Decr) from FY2015 Projected	% Budget Incr (Decr)	Notes
ELECTIONS										
01-518-303-41	Other Contractual Services	-	4,721	-	-	-	2,750	2,750	n/a	polling workers, election equip use, etc
01-518-304-70	Printing & Binding	-	-	-	-	-	2,500	2,500	n/a	election ballots, polling info and signage, etc
01-518-304-90	Other Current Charges	-	-	-	-	-	1,000	1,000	n/a	fees and charges
	Total Operating Expenditures	-	4,721	-	-	-	6,250	6,250	n/a	
TOTAL ELECTIONS		-	4,721	-	-	-	6,250	6,250	n/a	

Sept 10 Budget Hearing

City of Callaway
General Fund - FY 2016 Budget

Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actuals thru Jul-15	FY 2015 Projected	FY2016 Proposed	Incr (Decr) from FY2015 Projected	% Budget Incr (Decr)	Notes
PLANNING & CODE ENFORCEMENT										
01-515-101-20	Regular Salaries	103,510	84,854	75,501	52,268	64,268	80,080	15,812	24.60%	Removed Staff Assistant Position
01-515-101-35	Cell Phone Allowance	1,200	1,150	1,200	750	950	600	(350)	-36.84%	Code Enforcement Officers, Per Commission - reduce by half
01-515-101-40	Overtime	24	264	-	-	-	200	200	n/a	
01-515-101-50	Special Pay	1,000	1,200	-	-	-	-	-	n/a	
01-515-102-10	FICA Taxes	5,860	4,802	4,681	2,952	3,576	4,837	1,261	35.25%	
01-515-102-11	Medicare Taxes	1,370	1,123	1,095	690	836	1,131	295	35.24%	
01-515-102-20	Retirement Contrib	5,888	5,898	5,564	3,492	4,218	5,814	1,596	37.83%	
01-515-102-30	Group Insurance	21,919	20,207	12,584	7,928	10,576	18,292	7,716	72.96%	
01-515-102-40	Worker's Compensation	1,088	1,230	1,624	829	829	2,068	1,239	149.52%	Based on actual FY2016 installment billing
Total Personnel		141,859	120,728	102,249	68,909	85,253	113,022	27,769	32.57%	
01-515-303-11	City Attorney Fees	368	-	1,000	-	-	2,500	2,500	n/a	Legal fees for clean & liens, etc.
01-515-303-41	Other Contractual Services	3,036	4,021	3,750	1,988	3,750	37,500	33,750	900.00%	Board Comp., Clean & lien svcs (labor), EAR, Eval & Appraisal Rpt
01-515-303-42	Animal Control	99,064	108,463	122,356	58,046	96,046	119,865	23,819	24.80%	Based on letter from Bay Co. - Reduced by \$15,135
01-515-304-00	Travel & Per Diem	331	207	250	18	22	1,600	1,578	7307.41%	Travel to offsite training / education & required CPE
01-515-304-20	Transportation/Postage	180	270	200	122	147	200	53	36.23%	
01-515-304-50	Insurance	3,488	3,653	3,020	1,743	2,265	2,415	150	6.61%	Based on actual FY2016 installment billing
01-515-304-60	R & M Buildings & Grds	513	-	500	31	37	500	463	1260.32%	
01-515-304-61	R & M - Machinery & Equipment	662	801	1,200	878	1,054	500	(554)	-52.56%	
01-515-304-62	R & M Vehicles	44	207	1,000	389	467	1,000	533	114.31%	
01-515-304-65	R & M - IT Equipment	320	1,607	1,800	1,396	1,675	1,500	(175)	-10.46%	Computer repairs
01-515-304-70	Printing & Binding	221	46	300	198	237	300	63	26.38%	Maps, blueprints
01-515-304-90	Other Current Charges	2,997	895	8,700	6,497	7,796	3,000	(4,796)	-61.52%	legal ads & notices, recording fees
01-515-305-10	Office Supplies & Small Equip	452	1,058	2,500	628	753	3,500	2,747	364.77%	Camera, computer upgrades, conference table/chairs
01-515-305-20	Operating Supplies	42	289	100	-	100	100	-	0.00%	Misc. supplies, tools, batteries
01-515-305-21	Fuel & Lubricants	679	642	700	282	338	1,400	1,062	313.92%	2 vehicles
01-515-305-22	Uniforms	163	77	100	-	100	100	-	0.00%	Badges
01-515-305-40	Books, Publications, & Dues	624	575	500	1,106	1,327	750	(577)	-43.50%	Membership dues, FL Assoc of Code Enforcement, Floodplane Management
01-515-305-50	Education	201	20	500	-	500	1,000	500	100.00%	FL Assoc of Code Enf. Continuing Education Units
Total Operating Expenditures		113,385	122,831	148,476	73,321	116,614	177,730	61,116	52.41%	
Planning & Code Enforcement - Continued										
01-515-606-10	Vehicles	-	-	20,789	20,789	20,789	25,000	4,211	20.26%	Ford F150
01-515-606-41	Office Mach & Equip	1,995	-	-	-	-	-	-	n/a	
Total Capital Outlay		1,995	-	20,789	20,789	20,789	25,000	4,211	20.26%	
TOTAL PLANNING & CODE ENFORCEMENT		257,239	243,559	271,514	163,019	222,656	315,752	93,095	41.81%	

City of Callaway										
General Fund - FY 2016 Budget										
Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actuals thru Jul-15	FY 2015 Projected	FY2016 Proposed	Incr (Decr) from FY2015 Projected	% Budget Incr (Decr)	Notes
LAW ENFORCEMENT										
01-521-303-41	Other Contractual Services	1,306,663	1,339,328	1,406,219	1,171,909	1,406,297	1,476,530	70,233	4.99%	5% Increase per Bay County
01-521-304-30	Utilities	6,435	6,570	6,695	5,579	6,305	6,695	390	6.19%	
01-521-304-60	R & M - Buildings & Grounds	107	-	75	-	-	75	75	n/a	
	Total Operating Expenditures	1,313,205	1,345,898	1,412,989	1,177,488	1,412,602	1,483,300	70,698	5.00%	
TOTAL LAW ENFORCEMENT		1,313,205	1,345,898	1,412,989	1,177,488	1,412,602	1,483,300	70,698	5.00%	

Sept 10 Budget Hearing

City of Callaway
General Fund - FY 2016 Budget

Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actuals thru Jul-15	FY 2015 Projected	FY2016 Proposed	Incr (Decr) from FY2015 Projected	% Budget Incr (Decr)	Notes
FIRE DEPARTMENT										
01-522-101-20	Regular Salaries	468,948	438,095	513,712	416,577	492,319	549,601	57,283	11.64%	16 employees/ with additional 18 hrs per employee for off sight tower training per ISO. Adding member to keep minimum staffing at 4. We operate with 2 shifts of 5 and 1 shift of 4.
01-522-101-35	Cell Phone Allowance	600	650	600	500	600	300	(300)	-50.00%	One employee Fire Chief, Cut in half per Commission
01-522-101-40	Overtime	32,269	41,003	53,500	48,677	57,528	50,000	(7,528)	-13.09%	15 employees
01-522-101-50	Special Pay	4,500	6,100	-	-	-	-	-	n/a	
01-522-101-55	Firefighter Suppl Compensation	900	1,790	1,800	1,200	1,200	1,200	-	0.00%	\$150 per quarter/ per employee (reimbursed by State)
01-522-101-60	Sale of Annual Leave	-	415	-	-	-	-	-	n/a	
01-522-102-10	FICA Taxes	28,433	27,940	35,472	27,411	32,395	32,314	(81)	-0.25%	
01-522-102-11	Medicare Taxes	6,650	6,514	8,296	6,411	7,576	7,557	(19)	-0.25%	
01-522-102-20	Retirement Contrib	80,478	90,643	113,393	96,109	113,583	117,649	4,066	3.58%	
01-522-102-30	Group Insurance	109,175	108,842	108,265	57,461	67,909	110,367	42,458	62.52%	
01-522-102-40	Worker's Compensation	18,656	20,337	22,316	14,298	14,298	28,412	14,114	98.71%	Based on actual FY2016 installment billing
01-522-102-50	Unemployment Compensation	927	289	-	-	-	-	-	n/a	
	Total Personnel	751,537	742,618	857,354	668,645	787,408	897,401	109,993	13.97%	
01-522-303-41	Other Contractual Services	168	168	-	140	182	160	(22)	-12.09%	Water cooler rent & water
01-522-304-00	Travel & Per Diem	519	1,072	1,500	-	-	1,500	1,500	n/a	Continuing Education / Fire Programs
01-522-304-10	Communications/Telephone	4,271	6,975	7,000	4,440	5,328	8,000	2,672	50.14%	11 dept phones and internet
01-522-304-20	Transportation/Postage	287	406	300	169	203	300	97	47.59%	Shipping & postage
01-522-304-30	Utilities	15,014	15,373	15,500	13,012	15,615	18,375	2,760	17.68%	Increase of 5%
01-522-304-40	Rentals & Leases	-	-	1,100	32	38	-	(38)	-100.00%	Includes annual hydrant lease
01-522-304-50	Insurance	16,410	18,995	20,000	11,540	15,002	15,996	994	6.62%	Based on actual FY2016 installment billing
01-522-304-60	R & M Buildings & Grds	2,669	7,615	12,700	6,402	7,682	10,000	2,318	30.17%	Includes fire / BCSO sides of building & AC Maintenance
01-522-304-61	R & M - Machinery & Equipment	13,378	8,456	10,000	13,458	13,458	10,000	(3,458)	-25.69%	Includes MGH radio fee from Bay County, hydrostatic testing SCBA bottles, annual visual check of the Generac Generator (ESSE) , Cascade System breathing air testin, Fire Extinguisher inspection and replacement or refill,Annual ladder testing and annual SCBA flow testing.
01-522-304-62	R & M Vehicles	2,846	9,005	10,000	4,595	4,595	9,500	4,905	106.75%	1 command vehicle , 1 utility vehicle and 2 class A pumpers
01-522-304-65	R & M - IT Equipment	480	1,367	1,550	1,393	1,672	-	(1,672)	-100.00%	

City of Callaway										
General Fund - FY 2016 Budget										
Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actuals thru Jul-15	FY 2015 Projected	FY2016 Proposed	Incr (Decr) from FY2015 Projected	% Budget Incr (Decr)	Notes
Fire - Continued										
01-522-304-80	Promotional Activities	819	656	700	663	700	700	-	0.00%	fire prevention supplies for visitors and static displays
01-522-304-90	Other Current Charges	10,314	7,489	14,539	9,456	11,347	10,000	(1,347)	-11.87%	fire hose bunker gear/ bunker boots, wildland gear, fireprograms web deployed
01-522-305-10	Office Supplies & Small Equip	585	538	600	418	501	600	99	19.66%	printer ink, paper, toner,
01-522-305-11	IT Software & Equip	-	-	-	-	-	5,396	5,396	n/a	Estimate from On Systems, 16 E-mail licenses, 2 thin clients, battery backup, Router
01-522-305-20	Operating Supplies	6,119	5,901	8,177	5,909	7,091	7,000	(91)	-1.28%	cleaning supplies, paper products, medical supplies
01-522-305-21	Fuel & Lubricants	18,903	19,236	17,500	10,608	12,730	19,000	6,270	49.26%	7 fire apparatus (2504 calls for service 2014) a 21% increase from 2013. Generac generator (filters and oil)
01-522-305-22	Uniforms	1,742	4,044	4,500	2,458	4,500	4,800	300	6.67%	16 career firefighters
01-522-305-40	Books, Publications, & Dues	578	123	500	336	403	500	97	23.97%	Continuing Education Materials
01-522-305-50	Education	2,787	1,445	2,198	1,220	1,464	3,000	1,536	104.92%	Healthstream membership 16 members EMT training, recertifications, Live Fire Training
	Total Operating Expenditures	97,888	108,864	128,364	86,249	102,513	124,827	22,314	21.77%	
01-522-606-10	Vehicles	251,437	-	-	-	-	60,000	60,000	n/a	Incident command vehicle and Utility vehicle. Replacing a 2000 durango, and 2001 dodge P/U
01-522-606-40	Machinery & Equipment	5,508	-	11,025	10,956	10,956	-	(10,956)	-100.00%	
	Total Capital Outlay	256,945	-	11,025	10,956	10,956	60,000	49,044	447.67%	
TOTAL FIRE DEPARTMENT		1,106,369	851,482	996,743	765,850	900,876	1,082,228	181,352	20.13%	\$ 2,604

Sept 10 2015

City of Callaway
General Fund - FY 2016 Budget

Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actuals thru Jul-15	FY 2015 Projected	FY2016 Proposed	Incr (Decr) from FY2015 Projected	% Budget Incr (Decr)	Notes
STREETS										
01-541-101-20	Regular Salaries	398,892	332,126	376,847	279,865	330,749	307,109	(23,640)	-7.15%	
01-541-101-35	Cell Phone Allowance	575	950	1,200	650	1,200	300	(900)	-75.00%	Public Works Director, Reduce by half per Commission
01-541-101-40	Overtime	385	702	3,150	700	827	3,150	2,323	280.81%	
01-541-101-50	Special Pay	5,250	4,700	-	-	-	-	-	n/a	
01-541-101-60	Sale of Annual Leave	525	-	1,288	1,288	1,288	-	(1,288)	-100.00%	
01-541-102-10	FICA Taxes	23,446	19,525	23,745	16,444	19,434	17,253	(2,181)	-11.22%	
01-541-102-11	Medicare Taxes	5,484	4,566	5,553	3,846	4,545	4,035	(510)	-11.22%	
01-541-102-20	Retirement Contrib	22,552	23,025	28,247	21,225	25,084	22,296	(2,788)	-11.11%	
01-541-102-30	Group Insurance	65,055	54,089	59,828	32,732	37,196	50,372	13,176	35.42%	
01-541-102-40	Worker's Compensation	21,586	22,783	24,234	13,086	13,086	28,838	15,752	120.38%	Based on actual FY2016 installment billing
	Total Personnel	543,749	462,467	524,092	369,835	433,409	433,353	(56)	-0.01%	
01-541-303-10	Engineering Services	9,988	-	5,250	-	-	5,250	5,250	n/a	
01-541-303-40	Cleaning & Laundry	2,936	2,880	3,575	3,528	3,575	3,575	-	0.00%	
01-541-303-41	Other Contractual Service	29,478	39,975	23,000	11,406	13,688	40,000	26,312	192.23%	Temporary seasonal employees for ROW mowing, tree removal on ROW, janitorial services, grading 3 roads
01-541-304-00	Travel & Per Diem	311	532	210	40	48	210	162	337.50%	
01-541-304-20	Transportation/Postage	41	38	210	-	210	210	-	0.00%	
01-541-304-31	Street Lighting	125,286	125,323	134,400	106,190	127,428	134,400	6,972	5.47%	
01-541-304-40	Rentals & Leases	1,632	1,551	-	-	-	-	-	n/a	No barricade rentals
01-541-304-50	Insurance	13,798	15,477	14,872	8,581	11,156	11,895	739	6.63%	Based on actual FY2016 installment billing
01-541-304-60	R & M Buildings & Grds	125	160	840	664	797	840	43	5.40%	
01-541-304-61	R & M - Machinery & Equipment	21,079	17,382	26,500	17,792	21,350	18,900	(2,450)	-11.48%	R&M of heavy equip, radios \$ maintaining LED traffic signals
01-541-304-62	R & M Vehicles	4,073	14,828	12,600	1,843	2,212	12,600	10,388	469.62%	
01-541-304-65	R & M - IT Equipment	-	490	1,043	911	1,094	630	(464)	-42.39%	
01-541-304-90	Other Current Charges	2,236	3,496	5,300	6,094	7,312	5,300	(2,012)	-27.52%	Dumpster fees, ads, etc.
01-541-305-10	Office Supplies & Small Equip	701	575	630	606	727	630	(97)	-13.34%	
01-541-305-11	IT Software & Equip	-	-	-	-	-	1,800	1,800	n/a	Estimate from On Systems, 3 LED monitors, 3 thin clients
01-541-305-20	Operating Supplies	4,433	4,606	8,756	4,096	4,915	5,000	85	1.72%	Power tools, wrenches, chainsaw blades, weed eaters, etc
01-541-305-21	Fuel & Lubricants	34,573	32,481	24,900	20,109	24,130	24,900	770	3.19%	
01-541-305-22	Uniforms	833	2,066	975	557	669	1,575	906	135.47%	Boots, jackets & Callaway shirts
01-541-305-30	Road Materials & Supplies	83,828	16,033	72,928	10,726	12,871	74,894	62,023	481.87%	Signs & materials, Striping & paving, Moved paving
01-541-305-40	Books, Publications, & Dues	619	533	1,025	380	456	525	69	15.05%	FL Stormwater Assoc dues
01-541-305-50	Education	166	283	1,420	565	678	1,000	322	47.49%	Level I & II Stormwater Certifications and Licenses
	Total Operating Expenditures	336,135	278,709	338,434	194,089	233,316	344,134	110,818	47.50%	
01-541-606-10	Paving	-	90,000	100,000	-	100,000	110,000	10,000	10.00%	\$100k for paving was budgeted in Road materials in FY15
01-541-606-	Vehicles	-	-	-	-	-	30,000	30,000	n/a	Pick Up Truck (replace #11)
01-541-606-40	Machinery & Equipment	18,984	-	173,335	163,309	179,559	220,000	40,441	22.52%	Replace Hot patch Trailer \$35k, street sweeper \$185k-required
01-541-606-50	Drainage Projects	-	-	-	-	-	1,650	1,650	n/a	
	Total Capital Outlay	18,984	90,000	273,335	163,309	279,559	361,650	82,091	29.36%	
TOTAL STREETS		898,868	831,176	1,135,861	727,233	946,284	1,139,137	192,853	20.38%	

City of Callaway										
General Fund - FY 2016 Budget										
Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actuals thru Jul-15	FY 2015 Projected	FY2016 Proposed	Incr (Decr) from FY2015 Projected	% Budget Incr (Decr)	Notes
MAINTENANCE SHOP										
01-549-101-20	Regular Salaries	120,790	120,507	123,215	101,426	119,868	123,215	3,347	2.79%	3 staff members
01-549-101-40	Overtime	31	196	735	-	-	735	735	n/a	
01-549-101-50	Special Pay	1,500	1,800	-	-	-	-	-	n/a	
01-549-102-10	FICA Taxes	7,118	7,290	7,685	5,804	6,860	7,391	532	7.75%	
01-549-102-11	Medicare Taxes	1,665	1,705	1,797	1,357	1,604	1,729	125	7.76%	
01-549-102-20	Retirement Contrib	6,872	8,339	9,135	7,656	9,048	8,945	(103)	-1.13%	
01-549-102-30	Group Insurance	20,395	20,924	17,801	14,834	17,531	26,511	8,980	51.23%	
01-549-102-40	Worker's Compensation	2,901	3,452	3,104	2,035	2,035	4,001	1,966	96.62%	Based on actual FY2016 installment billing
	Total Personnel	161,270	164,214	163,472	133,113	156,945	172,527	15,582	9.93%	
01-549-303-40	Cleaning & Laundry	1,859	2,098	2,345	1,829	2,195	2,345	150	6.84%	
01-549-303-41	Other Contractual Services	771	745	690	657	690	690	-	0.00%	Janitorial services
01-549-304-10	Communications/Telephone	2,607	3,647	3,800	3,004	3,604	3,800	196	5.42%	New phone system cost increase
01-549-304-30	Utilities	5,972	6,324	7,200	5,258	6,309	7,200	891	14.12%	
01-549-304-50	Insurance	5,131	5,276	5,350	3,674	4,777	4,279	(498)	-10.42%	Based on actual FY2016 installment billing
01-549-304-60	R & M Buildings & Grds	89	-	315	-	-	315	315	n/a	Includes pest control
01-549-304-61	R & M - Machinery & Equipment	5,296	5,952	6,300	6,127	6,300	9,500	3,200	50.79%	R&M shop equip, fuel system & diagnostic systems equip
01-549-304-62	R & M Vehicles	180	5,509	1,260	198	237	1,260	1,023	430.65%	
01-549-304-65	R & M - IT Equipment	75	505	913	781	937	420	(517)	-55.18%	Equipment Repair
01-549-304-90	Other Current Charges	1,012	133	1,050	53	64	1,050	986	1551.88%	Cable modem of shop, dumpster hauling
01-549-305-10	Office Supplies & Small Equip	165	146	210	160	192	250	58	30.24%	Office supplies and small tools
01-549-305-20	Operating Supplies	378	650	3,455	713	856	3,500	2,644	309.03%	Acetylene, oxygen, misc hand tools, cleaning supplies, work bench jack stands shop fans, etc.
01-549-305-21	Fuel & Lubricants	2,225	1,937	4,000	2,356	2,827	4,000	1,173	41.48%	
01-549-305-22	Uniforms	298	416	420	75	90	630	540	600.00%	Boots based on wear, more than 1 pair per yr needed
01-549-305-40	Books, Publications, & Dues	475	475	525	529	529	525	(4)	-0.76%	Technical manuals for equip & fleet mgt membership fees
	Total Operating Expenditures	26,535	33,813	37,833	25,413	29,607	39,764	10,157	34.31%	
01-549-606-40	Machinery & Equipment	5,952	-	7,200	7,654	7,654	4,500	(3,154)	-41.21%	Hot water pressure washer - \$4,500
	Total Capital Outlay	5,952	-	7,200	7,654	7,654	4,500	(3,154)	-41.21%	
TOTAL MAINTENANCE SHOP		193,757	198,027	208,505	166,180	194,206	216,791	22,585	11.63%	\$ (33)

City of Callaway
General Fund - FY 2016 Budget

Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actuals thru Jul-15	FY 2015 Projected	FY2016 Proposed	Incr (Decr) from FY2015 Projected	% Budget Incr (Decr)	Notes
LEISURE SERVICES										
01-572-101-20	Regular Salaries	243,633	207,239	236,656	190,015	224,563	313,998	89,435	39.83%	Filled vacant positions, moved 1 position from contractual
01-572-101-35	Cell Phone Allowance	600	650	-	-	-	300	300	n/a	Leisure Svc Director. Reduce by half per Commission
01-572-101-40	Overtime	6,857	6,208	6,300	3,953	4,671	6,500	1,829	39.15%	Needed to cover for special events & absences due to sick or annual leave. Someone is on duty 6 days per week approx. 14 hours per day, sometimes it is impossible to cover this without it being overtime.
01-572-101-50	Special Pay	3,000	2,200	-	-	-	-	-	n/a	
01-572-101-60	Sale of Annual Leave	-	524	-	-	-	-	-	n/a	
01-572-102-10	FICA Taxes	14,313	12,223	17,196	11,180	13,213	18,663	5,450	41.25%	
01-572-102-11	Medicare Taxes	3,348	2,859	4,022	2,615	3,090	4,365	1,275	41.25%	
01-572-102-20	Retirement Contrib	13,398	14,807	20,441	14,477	17,110	22,796	5,687	33.24%	
01-572-102-30	Group Insurance	61,215	52,053	57,731	43,023	50,845	74,213	23,367	45.96%	
01-572-102-40	Worker's Compensation	6,962	7,193	7,957	4,168	4,168	12,982	8,814	211.48%	Based on actual FY2016 installment billing
01-572-102-50	Unemployment Compensation	3,275	2,132	2,500	2,253	2,663	1,000	(1,663)	-62.44%	Not normally budgeted
	Total Personnel	356,599	308,087	352,803	271,683	320,323	454,817	134,494	41.99%	
01-572-303-40	Cleaning & Laundry	2,423	2,448	2,000	2,620	3,144	3,640	496	15.78%	Increase in cost and services.
01-572-303-41	Other Contractual Service	49,958	84,861	69,700	56,731	68,077	3,060	(65,017)	-95.51%	Security for CACC
01-572-304-00	Travel & Per Diem	865	603	1,000	954	1,145	1,200	55	4.82%	Travel for educational seminars
01-572-304-10	Communications/Telephone	9,834	6,612	5,000	5,103	6,124	5,000	(1,124)	-18.35%	Telephone & Internet for CACC and LSB also phone for Community Center and Main Concession at CRC.
01-572-304-20	Transportation / Postage	-	31	100	22	26	200	174	655.17%	Has been previously charged to other contractual.
01-572-304-30	Utilities	49,263	56,333	60,000	50,794	60,953	61,800	847	1.39%	Water, sewer and electric for all Leisure Services locations. This could increase due to additional events at the CACC and Tournaments at the CRC.
01-572-304-40	Rentals & Leases	3,830	2,284	4,000	3,627	4,352	4,200	(152)	-3.49%	Portable toilet for boat ramp (\$1878 annually), equip rentals, lawn aerator, roller, man lift etc.. (portable toilet will be removed if we get FFWCC Boating Improvement Grant)
01-572-304-50	Insurance	21,210	18,972	26,000	15,002	19,503	20,795	1,292	6.63%	Based on actual FY2016 installment billing
01-572-304-60	R & M Buildings & Grds	61,737	53,779	67,000	65,049	78,058	67,000	(11,058)	-14.17%	Routine R&M to bldgs, a/c, message board, appliances, rest rooms, signs, fields, parks, & fences etc..
01-572-304-61	R & M - Machinery & Equipment	16,880	20,224	17,000	15,934	19,120	17,500	(1,620)	-8.47%	Increased parts cost for blades etc..

City of Callaway
General Fund - FY 2016 Budget

Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actuals thru Jul-15	FY 2015 Projected	FY2016 Proposed	Incr (Decr) from FY2015 Projected	% Budget Incr (Decr)	Notes
Leisure Services - Continued					-	-				
01-572-304-62	R & M Vehicles	759	2,036	4,000	3,300	3,960	4,000	40	1.01%	Vehicle repair and maintenance.
01-572-304-65	R & M - IT Equipment	500	1,637	1,500	976	1,172		(1,172)	-100.00%	
01-572-304-70	Printing & Binding	207	101	400	50	399	400	1	0.25%	Business cards, fliers etc..
01-572-304-80	Promotional Activities	1,041	670	1,000	922	999	2,400	1,401	140.24%	Veteran's Day Celebration-1,000, Christmas Tree Lighting-400, Children's Fishing Rodeo- 600, Thanksgiving Employee Luncheon 400
01-572-304-90	Other Current Charges	10,403	9,938	6,700	8,491	10,189	9,000	(1,189)	-11.67%	newspaper ads, trash disposal (\$5220), drug test, signs, fire extinguishers, plaques
01-572-305-10	Office Supplies & Small Equip	982	1,008	1,000	820	999	1,500	501	50.15%	One new computer and office supplies for CACC and LSB.
01-572-305-11	IT Software & Equip	-	-	-	-	-	2,800	2,800	n/a	Estimate from On Systems
01-572-305-20	Operating Supplies	19,938	15,344	15,000	13,631	15,000	20,000	5,000	33.33%	Hand tools, string trimmers, edgers, push mowers, cleaning supplies, vacuums, trash bags, paper towels, brooms, rakes, tables, chairs, table cloths, picnic tables, ball field bases, pitching rubbers, soccer nets, Christmas decorations etc.
01-572-305-21	Fuel & Lubricants	15,757	16,155	12,000	7,943	9,531	12,000	2,469	25.90%	For 6 vehicles and all equipment.
01-572-305-22	Uniforms	1,834	1,942	2,000	716	2,000	2,100	100	5.00%	Includes steel toed boots.
01-572-305-40	Books, Publications, & Dues	1,187	898	1,100	406	1,041	1,200	159	15.27%	Playground Safety Certification, DACS Lawn & Ornamental Applicator Licenses, Green Industry BMP, MOT Certifications etc..
01-572-305-50	Education	1,007	1,157	1,200	175	925	1,200	275	29.73%	CEU's for Pesticide Applicator Licenses, Maintenance of Traffic Certification, GIBMP Cert., Sports Turf Manager Certification etc..
	Total Operating Expenditures	269,615	297,034	297,700	253,266	306,718	240,995	(65,723)	-21.43%	
01-572-606-30	Improvements O/T Buildings	-	8,301	60,000	9,293	60,000	38,700	(21,300)	-35.50%	Lightning Detection System -\$13,000, Camera System for CACC-\$5,000, Sound System Upgrade-\$4,000, Batting Cage for Gore Park -\$3,000, 5 Score Boards -\$12,500, Podium for Comm. Chamber- \$1,200, (Park donation funds could be used)
01-572-606-40	Machinery & Equipment	-	-	80,596	57,982	80,596	69,300	(11,296)	-14.02%	Ford F-150 Ext cab- \$24,500 R1995, Ford F-150 Ext cab- \$24,500 R1997, Toro Z-Master 60" -\$9,900 R2007, Carpet/Flooring Cleaner- \$2,000 New, Toro Greensmaster 1600 (\$8,400)
	Total Capital Outlay	-	8,301	140,596	67,275	140,596	108,000	(32,596)	-23.18%	
TOTAL RECREATION/ATHLETICS		626,215	613,422	791,099	592,224	767,636	803,812	36,175	4.71%	

City of Callaway										
General Fund - FY 2016 Budget										
Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actuals thru Jul-15	FY 2015 Projected	FY2016 Proposed	Incr (Decr) from FY2015 Projected	% Budget Incr (Decr)	Notes
NON-DEPARTMENTAL										
01-581-303-99	Cost Allocation Transfers	(566,437)	(548,504)	(532,936)	(399,702)	(532,936)	(546,090)	(13,154)	2.47%	
01-581-909-10	Transfers Out Debt Service	1,410,200	91,184	89,757	89,757	89,757	1,431,305	1,341,548	1494.64%	Pay-off Public Safety Building Debt
01-581-909-20	Transfers Out Capital Projects	85,764	17,420	110,000	18,388	18,388	90,000	71,612	389.45%	
01-581-909-41	Transfer to Water	-	488,257	761,000	368,353	498,000	-	(498,000)	-100.00%	Removed transfer of Franchise fees to Enterprise funds
01-581-909-42	Transfer to Sewer	-	325,504	288,000	245,569	332,000	-	(332,000)	-100.00%	in order to maintain fund balance due to debt payoff.
01-581-909	Transfer To CRA	-	-	-	-	-	-	-	n/a	
01-584-909-15	Budgeted Incr to Park Reserves	-	-	-	-	-	-	-	n/a	
01-584-909-20	Budgeted Incr to Reserves (R)	-	-	-	-	-	-	-	n/a	
TOTAL NON-DEPARTMENTAL		929,527	373,861	715,821	322,365	405,209	975,215	570,006	140.67%	
TOTAL EXPENDITURES (all departments)		6,336,380	5,310,381	6,455,269	4,647,814	5,740,078	6,994,942	1,254,865	21.86%	
REVENUES OVER (UNDER) EXPENDITURES		(98,206)	582,398	188,400	240,658	146,006	(834,025)	(980,032)	-671.23%	

Sept 10 Budget

City of Callaway

CRA Fund - FY 2016 Budget

Number	Description	FY2013	FY2014	FY2015	Actuals Thru	FY 2015	FY2016	Incr (Decr) from	% Projected	Notes
		Actual	Actual	Budget	Jul-15	Projected	Budget	FY2015 Projected	Incr (Decr)	
REVENUES/SOURCES										
11-310-311-10	Tax Incremental Revenue City	20,872	15,409	8,403	8,403	8,403	6,686	(1,717)	-20.4%	Dept of Rev form 420
11-330-338-10	Tax Incremental Revenue - County	33,041	14,523	17,367	17,164	17,164	16,500	(664)	-3.9%	
11-360-361-10	Interest Income	59	14	-	4	18	387	369	2050.0%	
11-380-389-10	Use of Fund Balance	-	-	90,348	-	-	-	-	n/a	
TOTAL REVENUES/SOURCES		53,972	29,946	116,118	25,571	25,585	23,573	(2,012)	-7.9%	
EXPENDITURES/USES										
11-510-303-10	Engineering Services	13,650	9,185	7,000	4,271	4,709	1,000	(3,709)	-78.8%	Stormwater Engineering
11-510-303-11	Legal Fees -- City Attorney	714	-	500	-	-	500	500	n/a	Drafting legal docs, ord., etc.
11-510-303-41	Other Contractual Services	7,680	-	5,000	-	-	10,000	10,000	n/a	Updating CRA plan
11-510-304-20	Transportation / Postage	-	-	100	-	-	50	50	n/a	
11-510-304-70	Printing & Binding	-	-	250	-	-	250	250	n/a	Annual report & other printed material
11-510-304-90	Other Current Charges	1,134	1,180	500	-	-	400	400	n/a	
11-510-305-10	Office Supplies & Small Equip	-	-	50	-	-	50	50	n/a	
11-510-305-40	Books, Publications, Dues	495	-	695	695	695	-	(695)	-100.0%	
11-510-305-50	Education	-	-	500	-	-	500	500	n/a	FL redevelopment training
11-510-606-50	Stormwater Projects	-	-	51,523	-	-	75,000	75,000	n/a	N. Kimbrel Drainage to match state grt
11-510-808-31	Redevelopment Grants	9,445	2,250	5,000	-	-	5,000	5,000	n/a	Façade Improvement Grants
11-510-808-33	Commercial Demolition Grants	6,000	7,000	5,000	-	-	10,000	10,000	n/a	Each
11-510-606-30	Improvements O/T Buildings	-	-	40,000	-	40,000	-	(40,000)	-100.0%	Landscape, monuments, lighting, etc.
TOTAL EXPENDITURES/USES		39,118	19,615	116,118	4,966	45,404	102,750	57,347	126.3%	
REVENUES OVER (UNDER) EXPENDITURES		\$ 14,854	\$ 10,331	\$ -	\$ 20,605	\$ (19,819)	\$ (79,177)	\$ (59,359)		

City of Callaway

Debt Service Fund - FY 2016 Budget

Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actuals thru Jul-15	FY2015 Projected	FY2016 Proposed	incr (Decr) from FY2015 Projects	% Budget incr (Decr)	Notes
REVENUES/SOURCES										
21-380-381-10	Transfers From General Fund	1,410,200	91,184	89,757	89,757	89,757	1,431,305	1,341,548	1494.6%	To pay-off Public Safety Bldg. debt
TOTAL REVENUES/SOURCES		1,410,200	91,184	89,757	89,757	89,757	1,431,305	1,341,548	1494.6%	
EXPENDITURES/USES										
21-582-707-10	Principal Pmt on Debt	1,289,757	25,000	26,000	13,000	26,000	1,431,305	1,405,305	5405.0%	Series 2009 Public Safety Capital Impr Bonds
21-582-707-20	Interest on Debt	120,443	66,184	63,757	24,392	63,757	-	(63,757)	-100.0%	Series 2009 Public Safety Capital Impr Bonds
TOTAL EXPENDITURES/USES		1,410,200	91,184	89,757	37,392	89,757	1,431,305	1,341,548	1494.6%	
REVENUES OVER (UNDER) EXPENDITURES		\$ -	\$ -	\$ -	\$ 52,365	\$ -	\$ -	\$ -	n/a	

Sept 10 Budget Hearing

City of Callaway

Capital Improvement Program (CIP) Fund - FY 2015/16 Budget

Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actuals	FY 2015 Projected	FY2016 Budget	ncr (Decr) from FY2015 Project	% Budget Incr (Decr)	Notes
					Thru July 2015					
REVENUES/SOURCES										
31-330-334-74	NWFWMD Grt-Lance/Pridgeon Drainage	-		705,217	26,280	705,217		(705,217)	-100.0%	
31-330-334-76	FDOT Grant - 7th St Sidewalk	36,435	225,249	116,021	-	116,021		(116,021)	-100.0%	
31-330-334-77	FDOT Grant - Bob Little Rd Sidewalk				-		353,000	353,000	n/a	No City Match Required
31-330-334-80	NWFWMD Grant Proceeds	-	35,339	0	-			-	n/a	
31-380-381-10	Transfers from General Fund	85,764	17,420	110,000	18,388	18,388	90,000	71,612	389.4%	
TOTAL REVENUES/SOURCES		122,199	278,008	931,238	44,668	839,626	443,000	(396,626)	-47.2%	
EXPENDITURES/USES										
31-519-606-45	Software Upgrade Project	93,346	9,600	0	-			-	n/a	
31-519-606-46	City Hall Renovations						60,000	60,000	n/a	Design \$10k, Construction \$50k
31-519-606-47	City-Wide Phone System						30,000	30,000	n/a	
31-541-606-20	Stormwater Improvements	-	35,339	705,217	50,605	705,217		(705,217)	-100.0%	Projected Includes Encumbered Amt.
31-541-606-30	FDOT - 7th St Sidewalk	33,699	225,249	116,021	40,258	116,021		(116,021)	-100.0%	Projected Includes Encumbered Amt.
31-541-606-77	FDOT- Bob Little Rd Sidewalk			0	-		353,000	353,000	n/a	
31-541-606-40	Berthe Ave Spillway Project		2,974	110,000	18,388	18,388		(18,388)	-100.0%	Projected Includes Encumbered Amt.
31-572-606-30	Parking Lot Improvements	-		0	-			-	n/a	
31-584-909-10	Budgeted Increase to Reserves	-		0	-			-	n/a	
TOTAL EXPENDITURES/USES		127,045	273,162	931,238	109,251	839,626	443,000	(396,626)	-47.2%	
REVENUES OVER (UNDER) EXPENDITURES		(4,846)	4,846	-	(64,583)	-	-	(1)	n/a	

City of Callaway

Water Fund - FY 2016 Budget

Number	Description	FY2013 Actual	FY2014 Actual	FY 2015 Budget	Actuals	Total	FY2016 Proposed	Incr (Decr) from FY2015 Projected	% Budget Incr (Decr)	Notes
					Thru July 2015	Projected				
REVENUES/SOURCES										
41-320-324-21	Impact Fees - Water	262,499	24,983	27,000	31,402	33,400	30,000	(3,400)	-10.2%	Based on Prior years
41-320-325-05	Special Capital Ext Fees	390,983	45,551	22,700	-	-	-	-	n/a	
41-340-343-30	Water Charges	2,193,026	2,286,867	2,366,820	2,012,683	2,501,680	2,600,000	98,320	3.9%	Based on prior years ratios to water cost
41-340-343-31	Collection of Bad Debt	10,033	5,776	7,200	(12,298)	-	-	-	n/a	Removed
41-340-343-33	Disconnect Fees	23,906	34,210	60,000	17,425	20,910	20,000	(910)	-4.4%	Cut-off notice to be provided
41-340-343-34	Penalties	45,814	45,438	47,000	79,108	94,930	95,000	70	0.1%	
41-340-343-35	System Taps	700	560	500	2,095	2,855	2,000	(855)	-29.9%	
41-340-343-36	Other Utility Income	4,830	3,611	24,400	16,842	20,210	7,500	(12,710)	-62.9%	
41-340-343-37	Utilities Over/Short	19	(2,318)	-	(1,607)	(1,000)	-	1,000	-100.0%	
41-340-343-38	Service Work Charges	-	-	-	10	10	100	90	900.0%	
41-360-361-10	Interest	3,004	3,175	2,900	1,129	2,780	3,000	220	7.9%	
41-360-361-20	Interest - Impact Fees	279	474	500	139	340	350	10	2.9%	
41-360-361-40	Interest - Bond Ds/Sinking Fund	29	27	30	13	25	-	(25)	-100.0%	
41-360-361-50	Interest - Bond Proceeds	4,295	981	1,700	268	338	-	(338)	-100.0%	
41-360-363-00	Incr in Fair Value of Investmt	24,055	(8,196)	9,400	0	34,107	-	(34,107)	-100.0%	
41-360-364-00	Disposition of Fixed Assets	6,718	2,410	-	5,745	5,745	-	(5,745)	-100.0%	
41-360-369-30	Insurance Proceeds	2,251	-	-	-	-	-	-	n/a	
41-380-382-10	Transfers from General Fund	-	488,257	761,000	368,353	498,000	-	(498,000)	-100.0%	Removed Transfer of Franchise Fees
41-380-389-10	Use of Retained Earnings	-	-	1,253,251	-	-	-	-	n/a	
TOTAL REVENUES / SOURCES		2,972,440	2,931,806	4,584,401	2,521,308	3,214,330	2,757,950	(456,380)	-14.2%	

Sept

City of Callaway

Water Fund - FY 2016 Budget

Number	Description	FY2013 Actual	FY2014 Actual	FY 2015 Budget	Actuals	Total	FY2016 Proposed	Incr (Decr) from FY2015 Projected	% Budget Incr (Decr)	Notes
					Thru July 2015	Projected				
EXPENSES / USES										
41-533-101-20	Regular Salaries	278,093	237,711	285,868	182,485	215,665	345,432	129,767	60.2%	
41-533-101-35	Cell Phone Allowance	-	300	600	250	325	300	(25)	-7.7%	Utilities Superintendent, Per Commission, reduce to half
41-533-101-40	Overtime	24,837	25,840	31,500	17,719	20,941	31,500	10,559	50.4%	
41-533-101-50	Special Pay	4,575	5,190	-	-	-	-	-	n/a	
41-533-101-60	Sale of Annual Leave	1,529	888	-	-	-	-	-	n/a	
41-533-102-10	FICA Taxes	17,409	15,994	19,677	11,583	13,689	20,644	6,955	50.8%	
41-533-102-11	Medicare Taxes	4,071	3,741	4,602	2,709	3,201	4,828	1,627	50.8%	
41-533-102-20	Retirement Contrib	18,132	22,039	26,222	17,007	20,099	27,236	7,137	35.5%	
41-533-102-30	Group Insurance	61,311	62,205	63,695	39,030	46,126	76,421	30,295	65.7%	
41-533-102-40	Worker's Compensation	10,451	11,713	11,474	5,468	5,468	12,458	6,990	127.8%	Based on actual FY2016 installment billing
	Total Personnel	420,407	385,621	443,638	276,251	325,514	518,819	193,305	59.4%	
41-533-303-10	Engineering Services	-	-	2,100	-	-	2,100	2,100	n/a	
41-533-303-11	Legal Fees - City Attorney	4,794	-	10,500	-	-	10,500	10,500	n/a	
41-533-303-40	Cleaning & Laundry	4,627	4,767	6,375	4,631	6,175	6,375	200	3.2%	
41-533-303-41	Other Contractual Services	30,204	54,553	47,747	19,846	28,612	68,814	40,202	140.5%	Added 1/2 of Springbrook Work Orders/Work Flows Solution
41-533-303-43	Cost of Water	867,059	936,378	882,760	724,911	1,016,911	1,070,000	53,089	5.2%	Adjustment based on updated actuals
41-533-303-45	Debt Collection Service	4,157	1,643	1,575	1,362	1,816	1,575	(241)	-13.3%	
41-533-303-46	Bad Debt	21,083	12,771	21,500	-	-	-	-	n/a	Removed
41-533-304-00	Travel & Per Diem	1,091	-	2,625	43	57	2,625	2,568	4474.2%	
41-533-304-10	Communications/Telephone	4,220	4,559	4,500	3,165	4,220	4,500	280	6.6%	
41-533-304-20	Transportation/Postage	9,059	11,011	9,200	9,720	12,960	9,200	(3,760)	-29.0%	
41-533-304-30	Utilities	19,299	22,818	25,000	14,049	18,732	25,000	6,268	33.5%	
41-533-304-40	Rentals & Leases	2,954	3,232	1,689	596	795	1,689	894	112.6%	
41-533-304-50	Insurance	23,991	20,466	30,450	17,570	26,355	24,354	(2,001)	-7.6%	Based on actual FY2016 installment billing
41-533-304-60	R & M Buildings & Grounds	1,283	2,271	5,250	2,063	2,751	5,250	2,499	90.8%	
41-533-304-61	R & M Machinery & Equipment	13,402	11,452	21,000	10,036	13,381	23,435	10,054	75.1%	
41-533-304-62	R & M Vehicles	3,127	4,259	10,500	12,068	10,500	15,000	4,500	42.9%	
41-533-304-63	R & M Distribution System	31,987	24,284	36,750	20,946	27,929	36,750	8,821	31.6%	
41-533-304-64	R & M Distrib Sys- Sandy Creek	22,583	17,397	20,000	9,075	12,100	21,000	8,900	73.5%	
41-533-304-65	R & M IT Equipment	2,325	3,151	1,984	1,802	1,984	1,500	(484)	-24.4%	
41-533-304-70	Printing & Binding	3,280	4,942	4,725	2,815	3,753	6,000	2,247	59.9%	

City of Callaway

Water Fund - FY 2016 Budget

Number	Description	FY2013 Actual	FY2014 Actual	FY 2015 Budget	Actuals	Total	FY2016 Proposed	Incr (Decr) from FY2015 Projected	% Budget Incr (Decr)	Notes
					Thru July 2015	Projected				
Water Expenditures - Continued										
41-533-304-90	Other Current Charges	3,901	5,267	16,550	10,354	13,805	16,550	2,745	19.9%	
41-533-305-10	Office Supplies & Small Equip	2,386	1,059	3,150	1,132	1,510	3,150	1,640	108.6%	
41-533-305-20	Operating Supplies	9,720	6,720	12,983	8,681	11,575	12,983	1,408	12.2%	
41-533-305-21	Fuel & Lubricants	29,397	28,118	30,000	13,646	18,194	30,000	11,806	64.9%	
41-533-305-22	Uniforms	861	1,618	2,185	1,216	1,622	2,500	878	54.2%	
41-533-305-23	Meters	109,964	148,281	-	6,001	8,001	-	(8,001)	-100.0%	
41-533-305-24	Meters - Sandy Creek	2,950	2,844	3,150	2,800	3,150	3,150	-	0.0%	
41-533-305-30	Road Materials & Supplies	-	2,031	3,675	2,132	2,843	3,675	832	29.3%	
41-533-305-40	Books, Publications & Dues	1,254	873	1,050	904	1,206	1,050	(156)	-12.9%	
41-533-305-50	Education	661	944	5,450	2,043	2,723	6,510	3,787	139.0%	
41-533-305-90	Depreciation	463,642	425,837	-	-	-	-	-	n/a	No budget for non-cash item
	Total Operating	1,695,258	1,763,546	1,224,423	903,608	1,253,661	1,415,235	161,574	12.9%	
41-533-707-10	Principal Pmt on Debt		(1)	50,000	50,000		886,115	886,115	n/a	Contribution from City to debt refinancing
41-533-707-20	Interest	610,579	600,367	98,663	350,711	98,663	331,563	232,900	236.1%	Interest for new debt service - interest only for 5 years
41-533-707-10	Principal Pmt on Debt	-		238,685				-	n/a	51.33% - Series 2007 Capital Extension Revenue Bonds
41-533-707-20	Interest			500,220		500,220		(500,220)	-100.0%	51.33% - Series 2007 Capital Extension Revenue Bonds
41-533-707-20	Interest					1,000	188,395	187,395	18739.5%	1/2 of bond refinance issuance cost
	Total Debt Service	635,269	600,366	887,567	400,711	599,883	1,406,073	806,190	134.4%	
41-533-606-10	Vehicles				-		65,000	65,000	n/a	1 Ton 4x4 Utility Truck (replace #59)
41-533-606-30	Improvements other than Bldgs				-		430,000	430,000	n/a	Includes water line relocation
41-533-606-40	Mach & Equipment	-	-	10,950	13,458	13,458	270,000	256,542	1906.2%	Vac-Con Truck (replace #29) & Valve machine
41-533-606-64	Automation of METER System	-	-	1,800,000	535,064	1,200,000	600,000	(600,000)	-50.0%	
	Total Capital Outlay	-	-	1,810,950	548,522	1,213,458	1,365,000	151,542	12.5%	
Water Expenditures - Continued										
41-580-909-30	Indirect Cost Transfer	217,802	210,822	188,928	141,696	188,928	213,523	24,595	13.0%	
41-580-909-50	Transfer to Sewer Fund	33,930	32,428	28,895	21,671	28,895		(28,895)	-100.0%	
	Total Non-Operating	251,732	243,250	217,823	163,367	217,823	213,523	(4,300)	-2.0%	
TOTAL EXPENSES / USES		3,002,667	2,992,783	4,584,401	2,292,459	3,610,339	4,918,650	1,308,311	36.2%	
REVENUES OVER (UNDER) EXPENSES		(30,227)	(60,977)	0	228,849	(396,009)	(2,160,700)	(1,764,691)		

City of Callaway

Sewer Fund - FY 2016 Budget

Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actuals Thru July 2015	Total FY 2015 Projected	FY2016 Budget	Incr (Decr) from FY2015 Projected	% Budget Incr (Decr)	Notes
REVENUES/SOURCES										
42-320-324-21	Impact Fees - Sewer	410,491	51,184	15,000	59,915	59,915	60,000	85	0.1%	
42-320-325-05	Special Capital Ext Fees	363,015	-	15,000	-	-	-	-	n/a	
42-340-343-31	Collection of Bad Debt	4,998	2,965	3,000	(20,375)	(20,375)	-	20,375	-100.0%	Removed
42-340-343-32	Account Fees	20,097	19,029	19,000	17,154	20,122	20,000	(122)	-0.6%	
42-340-343-34	Penalties	78,518	81,024	90,000	73,289	86,700	85,000	(1,700)	-2.0%	
42-340-343-35	System Taps	1,240	200	2,100	2,393	2,393	2,100	(293)	-12.3%	
42-340-343-36	Other Utility Income	500	-	-	-	-	500	500	n/a	
42-340-343-50	Sewer / Wastewater Charges	3,856,602	4,039,891	3,939,844	3,396,772	4,097,000	4,301,850	204,850	5.0%	
42-360-361-05	Dividends	-	-	4,400	-	-	-	-	n/a	
42-360-361-10	Interest	6,223	5,792	7,000	4,310	7,389	7,000	(389)	-5.3%	
42-360-361-20	Interest - Impact Fees	3,610	3,358	3,600	945	3,782	3,600	(182)	-4.8%	
42-360-361-42	Interest - Spec Cap Ext Fees	59,078	49,983	-	-	-	-	-	n/a	
42-360-361-45	Interest - Sandy Creek Assmts	-	-	55,926	(4,101)	55,000	55,000	-	0.0%	
42-360-361-50	Interest - Bond Proceeds	4,083	931	3,000	254	1,017	-	(1,017)	-100.0%	
42-360-363-00	Incr in Fair Value of Investmt	24,055	(8,961)	10,000	0	0	-	(0)	-100.0%	
42-360-364-00	Disposition of Fixed Assets	(2,779)	4,467	-	-	-	-	-	n/a	
42-360-369-00	Income/Loss from Joint Venture	688,169	154,319	-	-	-	-	-	n/a	
42-360-369-30	Insurance Proceeds	5,800	-	-	-	-	-	-	n/a	
42-380-382-10	Transfers from General Fund	-	325,504	288,000	267,240	332,000	-	(332,000)	-100.0%	
42-380-382	Transfers from Water Fund	-	32,428	28,895	21,671	28,895	-	(28,895)	-100.0%	
42-380-382-50	Transfers from Solid Waste Fund	-	24,245	19,583	14,687	19,583	-	(19,583)	-100.0%	
42-380-389-10	Use of Retained Earnings	-	-	174,376	-	-	-	-	n/a	
TOTAL REVENUES/SOURCES		5,523,699	4,786,360	4,678,724	3,834,157	4,693,421	4,535,050	(158,371)	-3.1%	

City of Callaway

Sewer Fund - FY 2016 Budget

Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actuals	Total	FY2016 Budget	Incr (Decr) from	% Budget	Notes
					Thru July 2015	FY 2015 Projected		FY2015 Projected	Incr (Decr)	
EXPENSES / USES										
42-535-101-20	Regular Salaries	407,375	361,087	391,781	318,241	376,103	440,332	48,551	12.4%	
42-535-101-35	Cell Phone Allowance	-	500	600	750	750	300	(300)	-50.0%	Sewer Dist. Foreman / Per Commission -reduce by half
42-535-101-40	Overtime	14,269	10,572	14,700	12,373	14,623	15,582	882	6.0%	
42-535-101-50	Special Pay	5,925	5,810	-	-	-	-	-	n/a	
42-535-101-60	Sale of Annual Leave	379	1,502	-	-	-	-	-	n/a	
42-535-102-10	FICA Taxes	23,876	21,071	26,442	18,923	22,363	26,297	(145)	-0.5%	
42-535-102-11	Medicare Taxes	5,584	4,928	6,184	4,425	5,230	6,150	(34)	-0.5%	
42-535-102-20	Retirement Contrib	24,279	26,727	32,280	26,055	30,793	34,145	1,865	5.8%	
42-535-102-30	Group Insurance	96,417	95,197	84,948	47,407	56,026	89,027	4,079	4.8%	
42-535-102-40	Worker's Compensation	13,086	14,030	14,116	7,770	7,770	16,188	2,072	14.7%	Based on actual FY2016 installment billing
	Total Personnel	591,190	541,424	571,051	435,945	513,659	628,020	56,969	10.0%	
42-535-303-10	Engineering Services	20,858	9,475	26,250	21,379	31,768	26,250	(5,518)	-17.4%	general engineering, surveying services, plan review, lift station upgrade etc
42-535-303-11	Legal Fees - City Attorney	4,794	-	5,250	3,325	3,990	5,250	1,260	31.6%	
42-535-303-40	Cleaning & Laundry	2,327	2,647	4,375	2,258	2,710	4,375	1,665	61.4%	
42-535-303-41	Other Contractual Services	18,798	32,333	22,762	18,657	22,389	54,760	32,371	144.6%	Added 1/2 of Springbrook Work Orders/Work Flows Solution
42-535-303-43	Cost of Treatment	2,282,383	2,113,840	2,449,000	1,782,473	2,138,968	2,245,916	106,948	5.0%	5% Increase from AWT
42-535-303-46	Bad Debt	27,052	14,636	2,700	-	-	-	-	n/a	Removed
42-535-303-49	CA Operating Expenses	-	-	39,378	-	-	-	-	n/a	
42-535-304-00	Travel & Per Diem	-	983	1,050	25	1,050	2,000	950	90.5%	
42-535-304-10	Communications/Telephone	4,584	6,452	9,000	5,300	6,360	9,000	2,640	41.5%	
42-535-304-20	Transportation/Postage	6,546	9,469	7,600	7,235	8,682	7,600	(1,082)	-12.5%	
42-535-304-30	Utilities	58,971	64,131	64,890	53,346	64,015	64,890	875	1.4%	
42-535-304-31	Utilities - Sandy Creek	9,704	7,403	12,330	5,499	6,599	12,330	5,731	86.8%	
42-535-304-40	Rentals & Leases	1,723	2,081	1,895	596	715	1,895	1,180	165.0%	
42-535-304-50	Insurance	14,685	15,791	14,192	8,189	10,919	11,351	432	4.0%	Based on actual FY2016 installment billing
42-535-304-60	R & M Buildings & Grounds	1,101	1,095	7,350	1,449	7,350	7,350	-	0.0%	
42-535-304-61	R & M Machinery & Equipment	16,606	21,890	31,500	7,993	9,591	41,065	31,474	328.2%	

City of Callaway
Sewer Fund - FY 2016 Budget

Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actuals Thru July 2015	Total FY 2015 Projected	FY2016 Budget	Incr (Decr) from FY2015 Projected	% Budget Incr (Decr)	Notes
Sewer Expenditures - Continued								-	n/a	
42-535-304-62	R & M Vehicles	4,368	16,427	22,050	15,654	18,785	22,050	3,265	17.4%	
42-535-304-63	R & M Collection System	104,207	77,842	63,000	9,188	16,746	63,000	46,254	276.2%	Includes rehab. for 15 manholes
42-535-304-64	R & M Lift Stations	22,480	18,625	26,250	23,933	28,719	26,250	(2,469)	-8.6%	
42-535-304-65	R & M IT Equipment	2,980	4,236	4,429	4,097	4,916	3,150	(1,766)	-35.9%	
42-535-304-66	R & M Collection Sys-Sandy Cr	20,594	25,512	29,400	17,244	25,943	29,400	3,457	13.3%	
42-535-304-70	Printing & Binding	2,345	2,683	4,410	2,207	2,649	4,410	1,761	66.5%	
42-535-304-90	Other Current Charges	2,111	1,905	12,125	2,723	3,267	12,125	8,858	271.1%	
42-535-305-10	Office Supplies & Small Equip	2,433	1,739	3,675	2,682	3,219	3,675	456	14.2%	
42-535-305-20	Operating Supplies	4,564	5,066	10,507	7,301	8,761	10,507	1,746	19.9%	
42-535-305-21	Fuel & Lubricants	31,599	31,960	22,000	13,556	16,268	22,000	5,732	35.2%	
42-535-305-22	Uniforms	881	3,103	1,080	1,037	1,245	1,680	435	35.0%	
42-535-305-30	Road Materials & Supplies	-	3,420	4,200	1,071	4,200	4,200	-	0.0%	
42-535-305-40	Books, Publications & Dues	333	634	2,100	120	2,100	2,100	-	0.0%	
42-535-305-50	Education	392	1,117	1,740	725	870	2,500	1,630	187.4%	
42-535-305-90	Depreciation	461,280	458,490	-	-	-	-	-	n/a	
	Total Operating	3,110,701	2,954,984	2,906,488	2,019,262	2,452,792	2,701,079	248,287	-7.1%	
42-535-707-10	Principal Pmt on Debt	-	(1)	226,316	73,500		886,115	659,799	291.5%	Contribution from City to debt refinancing
42-535-707-20	Interest Pmt on Debt	511,887	502,252	474,298	265,427	474,298	331,563	(142,736)	-30.1%	Interest for new debt service - interest only for 5 years
42-535-707-10	Principal Pmt on Debt			73,500			73,500	-	0.0%	Series 2012 Revenue Bonds (Sandy Creek)
42-535-707-20	Interest Pmt on Debt			25,426		25,426	26,000	574	2.3%	Series 2012 Revenue Bonds (Sandy Creek)
42-535-707-20	Bond Amortization	22,342					188,895	188,895	n/a	1/2 of Issuance cost
	Total Debt Service	534,229	502,251	799,540	338,927	499,724	1,506,073	706,533	88.4%	
42-535-606-31	Lift Station Upgrades	-	0	155,100	89,869	155,044	210,000	54,900	35.4%	
42-535-606-32	AWT Master Lift Station	-	-	-	-	-	508,425	508,425	n/a	\$85k Odor Station; \$1,000 Pipe Extension; \$30k Scada; \$392,425 Station Purchase
42-535-606-40	Mach & Equipment	-		10,950	10,023	10,023	175,000	164,050	1498.2%	
	Total Capital Outlay	-	0	166,050	99,892	165,067	893,425	727,375	438.0%	

City of Callaway

Sewer Fund - FY 2016 Budget

Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actuals Thru July 2015	Total FY 2015 Projected	FY2016 Budget	Incr (Decr) from FY2015 Projected	% Budget Incr (Decr)	Notes
Sewer Expenditures - Continued										
NON-DEPARTMENTAL										
42-580-909-10	Transfer To General Fund	239,314	231,912	235,595	-	-	-	(235,595)	-100.0%	
42-581-303-99	Cost Allocation Transfers	(59,298)			176,696	235,595	247,536	247,536	n/a	
42-584-909-10	Budgeted Increase to Reserve	-			-	-	-	-	n/a	
TOTAL NON-DEPARTMENTAL		180,016	231,912	235,595	176,696	235,595	247,536	11,941	5.1%	
TOTAL EXPENSES/USES		4,416,136	4,230,572	4,678,724	3,070,722	3,866,837	5,976,133	1,751,105	27.7%	
REVENUES OVER (UNDER) EXPENSES		1,107,563	555,788	-	763,435	826,584	(1,441,083)	(1,909,475)	n/a	

Sept 10 Budget Hearing

City of Callaway											
Solid Waste Collection - FY 2016 Budget											
Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actuals		FY2016 Budget	Incr (Decr) from FY2015 Projected	% Budget Incr (Decr)	Notes	
					Thru July 2015	FY 2015 Projected					
REVENUES/SOURCES											
43-340-343-31	Collection of Bad Debt	586	377	500	(1,987)	500		(500)	-100.0%	Removed	
43-340-343-34	Penalties	11,100	11,073	6,800	10,101	12,122	11,100	(1,022)	-8.4%		
43-340-343-36	Other Utility Income	-	-	6,200	85	100	500	400	400.0%		
43-340-343-40	Solid Waste Service Fees	547,708	561,563	569,940	470,643	564,771	565,000	229	0.0%		
43-360-361-10	Interest	1,469	1,278	1,200	366	439	1,200	761	173.5%		
43-360-364-00	Disposition of Fixed Assets	7,580	757	-	-	-	-	-	n/a		
43-360-365-00	Sales of Surplus or Scrap	4,358	4,019	-	2,433	2,919	4,000	1,081	37.0%	Based on prior year actuals	
43-380-389-10	Use of Retained Earnings	-	-	148,713	-	-	-	-	n/a		
TOTAL REVENUES / SOURCES		572,801	579,067	733,353	481,640	580,851	581,800	949	0.2%		
EXPENSES / USES											
43-534-101-20	Regular Salaries	161,337	145,584	155,223	122,618	144,912	155,849	10,938	7.5%		
43-534-101-35	Cell Phone Allowance	25	250	-	250	-	300	300	n/a	PW Superintendent, Per Commission, reduce to half	
43-534-101-40	Overtime	58	496	525	115	136	525	389	286.0%		
43-534-101-50	Special Pay	1,750	2,300	-	-	-	-	-	n/a		
43-534-101-60	Sale of Annual Leave	-	-	-	-	-	-	-	n/a		
43-534-101-99	CA - Solid Waste - Personnel	-	-	-	-	-	-	-	n/a		
43-534-102-10	FICA Taxes	9,252	8,908	9,656	7,182	8,488	9,261	773	9.1%		
43-534-102-11	Medicare Taxes	2,164	2,083	2,258	1,680	1,985	2,166	181	9.1%		
43-534-102-20	Retirement Contrib	8,929	9,930	11,489	9,541	11,276	11,315	39	0.3%		
43-534-102-30	Group Insurance	27,961	19,645	20,973	19,479	23,020	26,637	3,617	15.7%		
43-534-102-40	Worker's Compensation	3,898	4,283	4,199	2,532	2,532	6,479	3,947	155.9%	Based on actual FY2016 installment billing	
	Total Personnel	215,374	193,480	204,323	163,397	192,349	212,532	20,183	10.5%		
43-534-303-40	Cleaning & Laundry	1,455	1,379	2,250	1,522	1,826	2,250	424	23.2%	cleaning & uniform rental	
43-534-303-41	Other Contractual Services	83,373	86,839	82,306	72,954	90,511	72,306	(18,205)	-20.1%	contractual services for grinding & disposing of yard debris. Includes Springbrook annual maint fees. Janitorial services	
43-534-303-46	Bad Debt	3,033	1,346	3,000	-	-		-	n/a	Removed	
43-534-303-49	CA Operating Expenses	-	-	-	-	-		-	n/a	for training & other events	
43-534-304-00	Travel & Per Diem	-	-	105	-	-	105	105	n/a		
43-534-304-10	Communications/Telephone	440	78	525	-	-	525	525	n/a	landline phone, fax, & Suncom charges	
43-534-304-20	Transportation/Postage	5,385	7,718	6,500	6,128	7,354	6,500	(854)	-11.6%	Postage for monthly utility bills on Postcards	

City of Callaway										
Solid Waste Collection - FY 2016 Budget										
Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actuals		FY2016 Budget	Incr (Decr) from FY2015 Projected	% Budget Incr (Decr)	Notes
					Thru July 2015	FY 2015 Projected				
Solid Waste Expenditures - Continued										
43-534-304-50	Insurance	5,208	6,652	7,515	4,336	5,782	6,011	229	4.0%	Based on actual FY2016 installment billing
43-534-304-60	R & M Buildings & Grounds	-	131	525	-	-	525	525	n/a	cost share for bldg & grounds maint.
43-534-304-61	R & M Machinery & Equipment	1,661	9,860	5,250	1,544	1,852	5,250	3,398	183.4%	repairs to heavy equipment
43-534-304-62	R & M Vehicles	10,485	6,513	15,750	12,080	14,496	15,750	1,254	8.7%	estimated repairs required to maintain 3 trash trucks & 1 flatbed
43-534-304-65	R & M IT Equipment	-	410	1,138	1,006	1,208	600	(608)	-50.3%	computer & printer support & maintenance
43-534-304-70	Printing & Binding	2,199	2,417	4,200	2,033	2,440	4,200	1,760	72.2%	misc printing, utility billing, notices, checks, letterhead, educational brochures, etc. (UB on postcard billing & No past due notices)
43-534-304-90	Other Current Charges	278	68	8,800	653	783	9,400	8,617	1100.2%	misc charges such as dumpster fees, ads, electronic bill pay, etc
43-534-304-91	Tipping Fees	54,959	44,319	58,770	33,847	40,617	68,770	28,153	69.3%	based on previous averages & due to grinding contract
43-534-305-10	Office Supplies & Small Equip	-	-	105	11	13	111	98	781.0%	includes pens, paper printer ink etc
43-534-305-20	Operating Supplies	338	72	2,655	261	314	2,665	2,351	749.6%	hand tools, shop towels, general purpose supplies
43-534-305-21	Fuel & Lubricants	36,402	32,958	23,000	19,278	23,134	23,000	(134)	-0.6%	
43-534-305-22	Uniforms	499	410	735	415	498	735	237	47.6%	Boots, jackets, & other safety gear
43-534-305-40	Books, Publications, Dues	-	-	300	35	42	150	108	257.1%	Annual Waste Tire Registration and DEP Permits
43-534-305-50	Education	17	243	405	-	-	105	105	n/a	registration fees for conferences, seminars & training
43-534-305-90	Depreciation	22,901	22,553	-	-	-	-	-	n/a	
	Total Operating	228,633	223,965	223,834	156,103	190,868	218,958	28,090	14.7%	
43-534-606-40	Mach & Equipment	-	-	177,200	6,984	157,011	-	(157,011)	-100.0%	
	Total Capital Outlay	-	-	177,200	6,984	157,011	-	(157,011)	-100.0%	
43-580-909-30	Indirect Allocation	109,321	105,770	108,413	81,310	108,413	85,031	(23,382)	-21.6%	
43-580-909-50	Transfers to Sewer Fund	25,368	24,245	19,583	14,687	19,583	-	(19,583)	-100.0%	
	Total Non-Operating	134,689	130,015	127,996	95,997	127,996	85,031	(42,965)	-33.6%	
TOTAL EXPENSES / USES		578,696	547,459	733,353	422,481	668,225	516,521	(151,703)		
REVENUES OVER (UNDER) EXPENSES		(5,895)	31,608	-	59,159	(87,374)	65,279	152,653		

City of Callaway
Wage and Benefit Costs by Department
FY 2016 Budget

Position	Team Count	Funding Source (Allocation %)									
		CITY COUNCIL	CITY ADMIN	PLNNG & CODE ENF	FIRE	LEISURE SVCS	PUBLIC WORKS	WATER	SEWER	WASTE	TOTAL
CITY COMMISSION	5	\$ 50,400									\$ 50,400
ADMINISTRATION											
City Manager	3		215,785								215,785
Finance	3		147,876					21,569	21,569		191,013
Utility Billing	3		4,098					58,035	58,035	-	120,169
City Clerk	2		111,273							0	111,273
Subtotal	11		479,031	-	-	-	-	79,604	79,604	0	638,240
PLANNING & CODE ENF	2			112,222							112,222
FIRE DEPARTMENT	16				845,901						845,901
LEISURE SERVICES	10					447,017					447,017
PUBLIC WORKS											
Streets	12					429,903	50,509	50,509	31,545		562,466
Maintenance	3					171,792	0			0	171,792
Subtotal	15					601,695	50,509	50,509	31,546		734,259
WATER	10						356,906	71,685			428,591
SEWER	9							410,340			410,340
WASTE	4									180,162	180,162
TOTAL CITY	82	\$ 50,400	\$ 479,031	\$ 112,222	\$ 845,901	\$ 447,017	\$ 601,695	\$ 487,020	\$ 612,138	\$ 211,707	\$ 3,847,130

DOES NOT INCLUDE budgeted cell phones, overtime and unemployment.

City of Callaway
 FY 2016 Personnel Budget Detail

										Funding Allocation							
#	Home Dept	Position Title	Proposed	Trng Amt	Soc Sec 6.2%	Medicare 1.45%	Retirement at FY15 Rates	Estimated Hlth/Life	Worker's Comp	Total Employee	GF	Public	Leisure			Solid	
											Home Dept	Works	Fin.	Shop	Svcs	Water	Sewer
Estimated Change			0.0%					0%	20%								
City Commission																	
1	511	Mayor	10,000		620	145	4,227	-	23	15,015	100%						
1	511	Commissioner, W I	8,200		508	119	-	-	19	8,846	100%						
1	511	Commissioner, W II	8,200		508	119	-	-	19	8,846	100%						
1	511	Commissioner, W IV	8,200		508	119	-	-	19	8,846	100%						
1	511	Commissioner W III	8,200		508	119	-	-	19	8,846	100%						
5																	
City Manager																	
1	512	City Manager	80,000		4,949	1,157	17,144	9,213	185	112,648	100%						
1	513	HR / Emp Dev Coordinator	44,990		2,783	651	3,266	54	104	51,848	100%						
1	512	Asst. to the City Manager	39,024		2,414	565	2,833	6,363	90	51,289	100%						
3																	
Finance																	
1	513	Director of Finance	68,016		4,207	984	14,576	7,492	157	95,432			100%				
1	513	Accounting Technician	41,311		2,556	598	2,999	6,363	95	53,922			20%		40%	40%	
1	513	Purchasing Technician	30,659		1,896	444	2,226	6,363	71	41,659			100%				
1	513	Customer Svc Supervisor	32,718		2,024	473	2,375	9,751	75	47,418					50%	50%	
1	513	Customer Service Representative	30,068		1,860	435	2,183	6,363	69	40,979			10%		45%	45%	
1	513	Customer Service Representative	22,880		1,415	331	1,661	5,432	53	31,772					50%	50%	
6																	
Planning & Code Enforcement																	
	515	Director of Planning	-		-	-	-	-	-	-	100%						
1	515	Zoning & Code Admin	50,066		3,024	707	3,635	6,363	1,293	65,087	100%						
0	515	Staff Assistant -New/Vacant	-		-	-	-	-	-	-	100%						
1	515	Code Enforce Officer	30,014		1,813	424	2,179	11,929	775	47,135	100%						
2																	

City of Callaway
 FY 2016 Personnel Budget Detail

										Funding Allocation								
Home #	Dept	Position Title	Proposed	Trng Amt	Soc Sec 6.2%	Medicare 1.45%	Retirement at FY15 Rates	Estimated Hlth/Life	Worker's Comp	Total Employee	GF Home Dept	Public Works	Fin.	Shop	Leisure Svcs	Water	Sewer	Solid Waste
Estimated Change			0.0%					0%	20%									
General Government																		
1	519	City Clerk	57,886		3,581	837	4,203	6,363	134	73,004	100%							
1	519	Records Clerk	22,880		1,415	331	1,661	11,929	53	38,269	100%							
Fire																		
1	522	Fire Chief	66,562	-	3,912	915	14,670	6,363	3,461	95,883	100%							
1	522	Fire Lieutenant	42,363	277	2,507	586	9,398	6,363	2,203	63,697	100%							
1	522	Fire Lieutenant	33,994	222	2,012	470	7,541	6,363	1,767	52,370	100%							
1	522	Fire Lieutenant	37,777	247	2,236	523	4,897	8,622	1,964	56,268	100%							
1	522	Fire Driver/EngineerII	30,984	202	1,834	429	6,873	5,432	1,611	47,365	100%							
1	522	Fire Driver/Engineer	33,105	216	1,959	458	7,344	9,751	1,721	54,555	100%							
1	522	Fire Driver/Engineer	45,943	300	2,719	636	10,192	10,074	2,389	72,252	100%							
1	522	Firefighter	29,694	194	1,757	411	6,587	9,751	1,544	49,939	100%							
1	522	Firefighter	28,256	185	1,672	391	6,268	5,432	1,469	43,673	100%							
1	522	Firefighter	28,256	185	1,672	391	6,268	54	1,469	38,295	100%							
1	522	Firefighter	28,256	185	1,672	391	6,268	9,751	1,469	47,992	100%							
1	522	Firefighter	28,256	185	1,672	391	6,268	9,751	1,469	47,992	100%							
1	522	Firefighter	28,256	185	1,672	391	6,268	5,432	1,469	43,673	100%							
1	522	Firefighter	28,256	185	1,672	391	6,268	5,432	1,469	43,673	100%							
1	522	Firefighter	28,256	185	1,672	391	6,268	5,432	1,469	43,673	100%							
1	522	Firefighter - New/Vacant	28,256	185	1,672	391	6,268	6,363	1,469	44,604	100%							

Sept 10 Budget Hearing

City of Callaway
 FY 2016 Personnel Budget Detail

										Funding Allocation								
Home #	Dept	Position Title	Proposed	Trng Amt	Soc Sec 6.2%	Medicare 1.45%	Retirement at FY15 Rates	Estimated Hlth/Life	Worker's Comp	Total Employee	GF Home Dept	Public Works	Fin.	Shop	Leisure Svcs	Water	Sewer	Solid Waste
Estimated Change			0.0%					0%	20%									
Public Works																		
1	541	Director-Public Work	67,995		3,779	884	4,936	5,432	7,040	90,067		30%				35%	35%	
1	541	Administrative Asst	29,246		1,809	423	2,123	54	67	33,723		100%						
1	541	Utility Service Representative	27,456		1,698	397	1,993	6,363	63	37,971						50%	50%	
1	541	Public Works Superint	42,593		2,367	554	3,092	10,074	4,410	63,091		50%						50%
1	541	Equip Oper I-Street	21,320		1,185	277	1,548	6,363	2,208	32,901		100%						
1	541	Equip Oper II-Street	28,101		1,562	365	2,040	5,432	2,910	40,410		100%						
1	541	Equip Oper III-Street	41,995		2,334	546	3,049	5,432	4,348	57,704		100%						
1	541	Foreman-Streets	48,776		2,711	634	3,541	10,074	5,050	70,786		100%						
1	541	Maint Wkr I - Street	21,320		1,185	277	1,548	5,432	2,208	31,969		100%						
1	541	Stormwater Specialist	32,015		1,779	416	2,324	54	3,315	39,904		100%						
1	541	Maint Wkr I - Street	21,320		1,185	277	1,548	5,432	2,208	31,969		100%						
1	541	Maint Wkr I	21,320		1,185	277	1,548	5,432	2,208	31,969		100%						
Maintenance																		
1	549	Supv. Maint Shop	49,644		2,978	696	3,604	10,074	1,612	68,609				100%				
1	549	Mechanic II	36,991		2,219	519	2,686	10,074	1,201	53,689				100%				
1	549	Lead Mechanic	36,580		2,194	513	2,656	6,363	1,188	49,494				100%				
3																		

Sept 10 Budget Hearing

City of Callaway
 FY 2016 Personnel Budget Detail

										Funding Allocation							
#	Home Dept	Position Title	Proposed	Trng Amt	Soc Sec 6.2%	Medicare 1.45%	Retirement at FY15 Rates	Estimated Hlth/Life	Worker's Comp	Total Employee	GF	Public		Leisure		Solid	
											Home Dept	Works	Fin.	Shop	Svcs	Water	Sewer
Estimated Change			0.0%					0%	20%								
Leisure Services																	
1	572	Leisure Services Dir	72,108		4,286	1,002	5,235	5,432	2,981	91,044				100%			
1	572	Grounds Specialist	23,837		1,417	331	1,731	5,432	986	33,733				100%			
1	572	Groundskeeper	22,880		1,360	318	1,661	6,363	946	33,528				100%			
1	572	Grounds Crew Leader	32,136		1,910	447	2,333	14,914	1,329	53,069				100%			
1	572	Park Ranger	24,790		1,473	345	1,800	11,929	1,025	41,362				100%			
1	572	Sports Field Special	21,861		1,299	304	1,587	5,432	904	31,387				100%			
1	572	Staff Asst, Leisure Svc	29,806		1,772	414	2,164	11,929	1,232	47,318				100%			
1	572	Groundskeeper	21,320		1,267	296	1,548	6,363	881	31,676				100%			
1	572	Foreman, Leisure Svc	41,600		2,473	578	3,020	6,363	1,720	55,754				100%			
1	572	Conference Center Manager	23,660		1,406	329	1,718	54	978	28,145				100%			
10																	
59	General Fund Total									28,145							

Sept 10 Budget Hearing

City of Callaway
 FY 2016 Personnel Budget Detail

										Funding Allocation								
Home #	Dept	Position Title	Proposed	Trng Amt	Soc Sec 6.2%	Medicare 1.45%	Retirement at FY15 Rates	Estimated Hlth/Life	Worker's Comp	Total Employee	GF Home Dept	Public Works	Fin.	Shop	Leisure Svcs	Water	Sewer	Solid Waste
Estimated Change			0.0%					0%	20%									
Water / Sewer																		
1	533	Utilities Superintendent	53,685		3,198	748	3,898	7,493	2,110	71,130						50%	50%	
1	533	Water Quality Specialist	24,960		1,487	348	1,812	5,432	981	35,020						100%		
1	533	Utility Svc Tech	36,442		2,171	508	2,646	6,363	1,432	49,561						55%	45%	
1	533	Utility Svc Tech	21,320		1,270	297	1,548	5,432	838	30,705						55%	45%	
1	533	Utility Svc Tech	21,320		1,270	297	1,548	54	838	25,327						100%		
1	533	Maint Worker III	38,397		2,287	535	4,946	10,074	1,509	57,747						100%		
1	533	Utility Svc Worker I	24,960		1,487	348	1,812	5,432	981	35,020						100%		
1	533	Utility Svc Worker I	21,320		1,270	297	1,548	5,432	838	30,705						100%		
1	533	Utility Specialist	34,157		2,034	476	2,480	9,751	1,343	50,241						100%		
1	533	Utility Svc Worker I	26,326		1,568	367	1,911	11,929	1,035	43,136						100%		
1	535	Foreman-Lift Station	46,738		2,784	651	3,393	10,074	1,837	65,477								100%
1	535	Utility Foreman	34,445		2,052	480	2,501	5,432	1,354	46,263								100%
1	535	Lift Station Maint I	29,571		1,761	412	2,147	11,929	1,162	46,983								100%
1	535	Lift Station Maint I	26,000		1,549	362	1,888	5,432	1,022	36,252								100%
1	535	Lift Station Maint I	28,101		1,674	391	2,040	5,432	1,105	38,743								100%
1	535	Sewer Eval Tech I	21,840		1,301	304	1,586	5,432	858	31,321								100%
1	535	Sewer Eval Tech I	38,730		2,307	540	4,988	6,363	1,522	54,450								100%
1	535	Sewer Eval Tech II	27,019		1,609	376	1,962	5,432	1,062	37,461								100%
1	535	Foreman-Collections	39,673		2,363	553	2,880	6,363	1,559	53,392								100%
19																		
Solid Waste																		
1	534	Foreman	37,791		2,269	531	2,744	54	1,200	44,588								100%
1	534	Equip Oper I Solid W	35,464		2,129	498	2,575	6,363	1,126	48,155								100%
1	534	Equip Oper I Solid W	24,648		1,480	346	1,789	9,751	783	38,797								100%
1	534	Equip Oper II-Solid W	36,650		2,200	515	2,661	5,432	1,164	48,621								100%
4																		
Enterprise Funds Total			729,555	0	43,517	10,177	57,300	150,882	27,660	1,019,093								
23																		
Enterprise Funds Total																		

City of Callaway
 FY 2016 Personnel Budget Detail

Home #	Dept	Position Title	Proposed	Trng Amt	Soc Sec 6.2%	Medicare 1.45%	Retirement at FY15 Rates	Estimated Hlth/Life	Worker's Comp	Total Employee	Funding Allocation						
											GF Home Dept	Public Works	Fin.	Shop	Leisure Svcs	Water	Sewer
Estimated Change			0.0%					0%	20%								
82	Citywide Funded Totals:		2,710,007	3,134	161,256	37,713	301,150	521,527	112,342	3,847,130							

5 Commission
 4 Vacant but funded
 73 Filled positions
82

30.00 9.80 2.30 3.00 10.00 11.30 13.10 4.50

Sept 10 Budget Hearing

City of Callaway
 FY 2016 Budget - Capital Purchases Budget Detail
 5 - Year Anticipated Needs

Item Description	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
General Fund						
Planning/Code Enf.						
01-515-606-10 Code Enforcement Pickup Truck	\$15,000	\$25,000				
TOTAL	\$15,000	\$25,000	\$0	\$0	\$0	\$0
Fire Department						
Gas Fan	\$2,500					
Thermal Imager			\$7,000			
01-522-606-10 Ford F250		\$35,000				
01-522-606-10 Ford F150		\$25,000				
Multi Gas Monitor			\$2,000			
2 Sets Bunker Gear			\$2,800			
1 Set Bunker Gear			\$1,400			
2 Sets Bunker Gear				\$2,800		
P 25 Radio System			\$360,563			
Rescue Tools				\$25,000		
Cascade System					\$40,000	
TOTAL	\$2,500	\$60,000	\$373,763	\$27,800	\$40,000	\$0
Leisure Services						
01-572-606-40 Ford F-350 Crew Cab	\$30,000	\$24,500				
01-572-606-40 Ford F150		\$24,500				
01-572-606-40 Toro Z Master Com, Turbo Force 60		\$9,900				
01-572-606-40 Carpet/Flooring Cleaner		\$2,000				
Toro SandPro 3020: 3 Wheeler	\$11,814					
Ford Ranger					\$22,000	
J.D. Gator TS 4x2	\$9,000					
Toro Reelmaster 2000D			\$27,000			
01-572-606-40 Toro Reelmaster 3100D			\$32,000			
Toro Z-master Z 560, 60"						
Toro Multi Pro 1250 Spray Pro					\$30,000	
Toro Greensmaster 1600		\$8,400				
Toro Z-Master, 60" Deck			\$9,400			
Toro Z-Master G3, 60" Deck				\$9,500		

City of Callaway
FY 2016 Budget - Capital Purchases Budget Detail
5 - Year Anticipated Needs

Item Description		FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
	Toro Workman MD				\$9,400		
	Workman MD					\$9,500	
	50' Man Lift	\$40,000					
01-572-606-30	Lighting Detection System		\$13,000				
01-572-606-30	Camera System for CACC		\$5,000				
01-572-606-30	Sound System Upgrade		\$4,000				
01-572-606-30	Batting Cage for Gore Park		\$3,000				
01-572-606-30	5 Scoreboards		\$12,500				
01-572-606-30	Podium for Comm.Chamber		\$1,200				
	TOTAL	\$90,814	\$108,000	\$68,400	\$18,900	\$69,500	\$0
Public Works - Streets							
01-541-606-40	Street Sweeper	\$160,000	\$185,000				
	1 Ton Utility Truck 4x4	\$30,000					
	Portion of Mini Trac Hoe w/Trailer	\$9,000					
	Boom Ax	\$150,000					
	Dump Truck (mini)	\$80,000	\$80,000	\$80,000			
01-541-606-40	Hot Patch Trailer		\$35,000				
	Tractor		\$100,000	\$100,000			
	Concrete Saw			\$10,000			
	Gas Cement Mixer w/Trailer			\$12,000			
	60" Riding Mower (2 ea)			\$16,000			
	Small Tractor			\$34,000			
	3500 Pick Up Truck			\$30,000			
	Excavator (portion)			\$160,000			
	3500 Dump Truck (mini)				\$65,000		
	Air Compressor				\$5,500		
	Mow Trim Boom Axe				\$250,000		
	Pick Up Truck					\$20,000	
	20' Utility Trailer					\$5,000	
	26 Ton Trailer					\$16,000	

City of Callaway
 FY 2016 Budget - Capital Purchases Budget Detail
 5 - Year Anticipated Needs

Item Description	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
3/4 Ton Pick Up			\$45,000			
Pick Up Truck (replace #11)		\$30,000				
Streets & Drainage - Machinery & Equipment						
01-541-606-10 Road Paving	\$100,000	\$110,000	\$120,000	\$140,000	\$160,000	
Draining Improvement - Hannover Cir. (Install Additional Drainage Pipe) plus additional drain box	\$2,500					
01-541-606-50 Replacement of old culvert pipes 20% each year Berthe Ave. Spillway (Engineering Fee) applied and waiting	\$1,500	\$1,650	\$1,815	\$2,100	\$2,350	
Sidewalk Project on 7th St. (Engineering Fee) applied and waiting	\$110,000					
Repairing of Berthe Ave. Drainage System (Concrete)			\$15,000			
Drainage Improvement to Cherry St. and Comet Ave. (Engineering)				\$20,000		
Drainage Improvements between Seneca and Sims Ave. (Engineering)					\$20,000	
TOTAL Streets	\$553,000	\$361,650	\$623,815	\$482,600	\$223,350	\$0
Maintenance Shop						
Machinery & Equipment						
Fuel Master Fuel System upgrade	\$3,600					
Transmission Build Table	\$3,800					
Light truck/ Car Tire Changer	\$6,000		\$6,000			
01-549-606-40 Hot Water Pressure Washer		\$4,500				
Set of 7,500 LB. rolling Jacks for lift		\$4,800	\$4,800			
Vehicle EVAP Leak Detection System			\$1,800			
Industrial Air Compressor				\$5,800		
Service truck Equipped				\$60,000		
Replacement of 1998 Chevrolet 1500 4X4					\$30,000	

City of Callaway
FY 2016 Budget - Capital Purchases Budget Detail
5 - Year Anticipated Needs

Item Description	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
New Service bay Doors for Shop	\$15,000	\$15,000	\$15,000			
Portion of Pole Barn side of shop	\$19,000	\$19,000	\$19,000			
4,000 gallon fuel tanks	\$86,000	\$86,000				\$86,000
Metal roof over service bays entrance	\$96,000	\$96,000				\$96,000
Total Maintenance	\$3,600	\$4,500	\$46,600	\$73,800	\$30,000	\$182,000

Utility Funds

Water

	Portion of Mini Trac Hoe w/Trailer	\$9,000				
41-533-606-40	Valve Machine	\$75,000	\$75,000			
	Meters/Readers	\$150,000	\$600,000			
	Enclosed Trailer	\$7,500				
41-533-606-40	Vac-Con Truck (replace #29)		\$195,000			
41-533-606-10	1 Ton 4x4 Utility Truck (replace #59)		\$65,000			
	2 Pick Up Trucks (utility trucks)			\$26,000	\$26,000	
	Air Compressor			\$25,000		\$30,000
	6 yd. Dump Truck			\$135,000	\$135,000	
	Ditch Witch			\$95,000	\$95,000	
	1 3/4 Ton Pick Up Truck					\$28,000
	Security/Surveillance System for PW and Booster Station	\$3,500				
	Portion of Training on Electrical Troubleshooting, MOT, Water Distribution	\$7,000				
	Water Booster Station Pump Rebuild, Spare PLC, Control Modules, Transmitters and Flowmeter		\$50,000			
	Portion to Replace Hightide Scada with DFS Scada (Dataflow)		\$60,000			
	Portion of Installing of Isolation Valves for Sandy Creek Water Mains				\$10,000	
	Water line relocation		\$320,000			

City of Callaway
FY 2016 Budget - Capital Purchases Budget Detail
5 - Year Anticipated Needs

Item Description	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
Portion to Remove Water Mains from behind homes on Hwy. 2297 and Par Dr., Sandy Creek and reinstall in the front of property					\$40,000	
TOTAL Water	\$177,000	\$1,365,000	\$146,000	\$171,000	\$98,000	\$0
Sewer						
Portion of Mini Trac Hoe w/Trailer	\$9,000					
Diesel Sewer Pump (6" T-Pump)	\$85,000	\$85,000			\$85,000	
Spare lift station pump	\$30,000	\$30,000			\$30,000	
Vac-Con Truck		\$195,000		\$195,000		\$300,000
6" T-Pumps		\$85,000			\$85,000	
1 Ton Utility Pickup Truck (Pull Big Boss)		\$0			\$55,000	
Camera Trailer		\$0	\$185,000			
Sewer Camera for TV Truck			\$22,000			
Water Jet Trailer (Big Boss Replacement)			\$85,000			
Lift Station Crain Truck		\$0	\$125,000			
Pick Up Trucks				\$25,000	\$26,000	
Pump Maintenance Contract (portion)						
Diesel Sewer Pumps					\$95,000	
ARV's (Air Release Valves) for Allanton Sewer Main	\$20,000					
Grinder Pumps for CA-30	\$12,000	\$12,000				
Portion for cost of Security/Surveillance	\$3,500					
CA-4 Rehab		\$150,000				
42-535-606-31 Sewer Line Crossing at end of Roche Ct.		\$60,000	\$60,000			
42-535-606-31 Portion to Replace Hightide Scada with DFS Scada			\$100,000			
CA-3 Rehab				\$150,000		
Portion of Isolation Valves for Sandy Creek Sewer Lines				\$5,000		
Portion to Remove Sewer Mains from Behind Homes on Hwy. 2297 and Par Dr. in Sandy Creek and Reinstall in the Front of Property					\$40,000	
TOTAL Sewer	\$32,500	\$210,000	\$577,000	\$180,000	\$390,000	\$300,000
Solid Waste						

City of Callaway
FY 2016 Budget - Capital Purchases Budget Detail
5 - Year Anticipated Needs

Item Description	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
Portion of Mini Trac Hoe w/Trailer	\$9,000					
Claw Truck	\$170,000					
Excavator (portion)			\$150,000			
Claw Truck			\$190,000		\$210,000	
Frontloader 4x4 (grinder site)				\$130,000		
3500 Dump Truck				\$65,000		
Pick up Truck					\$50,000	
TOTAL Solid Waste	\$179,000	\$0	\$340,000	\$195,000	\$260,000	\$0

Capital Improvement Fund

Capital Improvement Projects

31-519-606-46	Renovations City Hall Customer Service Area Design	\$40,000	\$10,000			
31-519-606-46	Renovations City Hall Customer Service Area Construction		\$50,000			
31-519-606-47	Phone System - City Wide		\$30,000			
	Records Storage Renovation			\$50,000		
	TOTAL CIP	\$0	\$90,000	\$50,000	\$0	\$0

Community Redevelopment Fund

Community Redevelopment Agency (CRA)

	North Kimbrel Ave Stormwater Drainage Project		\$75,000			
	Façade Improvement Grant		\$10,000			
	Park Improvements		\$20,000			
	Commercial Demo. Grant		\$10,000			
	TOTAL CRA	\$0	\$115,000	\$0	\$0	\$0

Total City Capital Needs	\$1,053,414	\$2,339,150	\$2,225,578	\$1,149,100	\$1,110,850	\$482,000
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**City of Callaway
Debt Summary**

Series 2007 Capital Extension Revenue Bonds					Series 2008 Utility System Revenue Bonds (Water Tank)				Series 2012 Revenue Bonds (Sandy Creek)				Series 2009 Public Safety Capital Impr Bonds			
Financed 20,435,000.00					2,326,314.28				735,000.00				2,000,000.00			
Fiscal Year	Interest	Principal	Payment Amount	Principal Balance	Interest	Principal	Payment Amount	Principal Balance	Interest	Principal	Payment Amount	Principal Balance	Interest	Principal	Payment Amount	Principal Balance
2008	1,049,657.50		1,049,658	20,435,000												
2009	1,032,450.00		1,032,450	20,435,000												
2010	1,032,450.00	50,000	1,082,450	20,385,000									87,500.00		87,500.00	2,000,000.00
2011	1,030,350.00	150,000	1,180,350	20,235,000	52,857.79	22,000	74,857.79	2,304,314.28					87,500.00	21,000	108,500.00	1,979,000.00
2012	1,023,975.00	275,000	1,298,975	19,960,000	105,368.05	44,000	149,368.05	2,260,314.28					86,581.00	22,000	108,581.00	1,957,000.00
2013	1,012,150.00	425,000	1,437,150	19,535,000	103,048.52	46,000	149,048.52	2,214,314.28					85,619.00	23,000	108,619.00	1,934,000.00
2014	993,875.02	445,000	1,438,875	19,090,000	100,878.66	48,000	148,878.66	2,166,314.28					84,613.00	451,695	536,308.00	1,482,305.00
2015	974,517.50	465,000	1,439,518	18,625,000	98,662.61	50,000	148,662.61	2,116,314.28	29,716.90	73,500	103,216.90	588,000.00	66,183.76	25,000	91,183.76	1,457,305.00
2016	953,825.00	485,000	1,438,825	18,140,000	96,572.05	52,000	148,572.05	2,064,314.28		73,500	73,500.00	514,500.00	63,757.00	26,000	89,757.00	1,431,305.00
2017	932,000.00	505,000	1,437,000	17,635,000	93,909.26	54,000	147,909.26	2,010,314.28		73,500	73,500.00	441,000.00	62,620.00	28,000	90,620.00	1,403,305.00
2018	909,275.00	530,000	1,439,275	17,105,000	91,360.50	58,000	149,360.50	1,952,314.28		73,500	73,500.00	367,500.00	61,395.00	29,000	90,395.00	1,374,305.00
2019	884,762.50	555,000	1,439,763	16,550,000	22,601.29	1,952,314	1,974,915.57	-		73,500	73,500.00	294,000.00	60,126.00	30,000	90,126.00	1,344,305.00
2020-2024	3,978,812.50	3,220,000	7,198,813	13,330,000			-	-		73,500	73,500.00	220,500.00	58,813.00	31,000	89,813.00	1,313,305.00
2025-2029	3,082,550.00	4,120,000	7,202,550	9,210,000			-	-		73,500	73,500.00	147,000.00	272,279.00	179,000	451,279.00	1,134,305.00
2030-2034	1,888,950.00	5,310,000	7,198,950	3,900,000			-	-		73,500	73,500.00	73,500.00	229,580.00	221,000	450,580.00	913,305.00
2035-2039	416,325.00	3,900,000	4,316,325	-			-	-				-	176,905.00	274,000	450,905.00	639,305.00
2040-2042			-	-			-	-				-	111,410.00	340,000	451,410.00	299,305.00
Totals	21,195,925.02	20,435,000	41,630,925		765,258.73	2,326,314	3,091,573.01		29,716.90	735,000	764,717		1,626,479.76	2,000,000	3,626,479.76	

Notes:

Exp Accounts	41-533-707-20	41-533-707-10	51.33%	Exp Accounts	41-533-707-20	41-533-707-10	Exp Accounts	42-535-707-20	42-535-707-10	Exp Accounts	21-582-707-20	21-582-707-10
	42-535-707-20	42-535-707-10	48.67%	Liab Accounts			Liab Accounts			Liab Accounts		
Liab Accounts	41-000-230-11											

Sept 10 Budget Hearing

City of Callaway
Summary of Budget Updates
FY 2016 Budget

General Fund Revenue Budget - Aug. 26, 2015 Workshop		6,155,417
Bad Debt Collections	(100)	
Concession Rents	600	
A&CC Rental Fees	5,000	
Total Revised	5,500	
Updated General Fund Revenue Budget		<u>6,160,917</u>

General Fund Expenditure Budget - Aug. 26, 2015 Workshop		6,864,625
Personnel	(14,966)	
Health Insurance	35,325	
Worker's Compensation	(7,173)	
Cell Phones	(2,100)	
Training & Dues	(600)	
Liability Insurance	(18,115)	
IT Equipment	46,246	
Springbrook	23,894	
GF Transfers	57,093	
Web Streaming	10,715	
Total Changes	130,319	
Updated General Fund Expenditure Budget		<u>6,994,944</u>

Sept 10 Budget Hearing

City of Callaway
Summary of Budget Updates
FY 2016 Budget

Detail of General Fund Revisions

Division	Balances-Aug. 26, 2015 workshop	Personnel	Health Insurance	Worker's Comp.	Cell Phones	Training & Dues	Liability Insurance	IT Equip./ Services	Springbrook	GF Transfers	Web Streaming	Revised Budget Amounts
City Commission	58,851			(11)			(192)					58,648
City Administration												-
Legal Services	110,000											110,000
Information Technology	40,000							29,150				69,150
City Manager	230,899		2,401	(40)	(300)	(600)	(898)					231,462
Finance	208,028	2,645	(10,483)	(21)			(540)		(3,606)			196,023
General Government	254,837		7,967	(20)	(300)		(1,623)	8,100	27,500		10,715	307,176
Elections	6,250											6,250
Planning & Code Enforcement	340,591	(23,904)	545	(275)	(600)		(605)					315,752
Public Safety												-
Law Enforcement	1,483,300											1,483,300
Fire	1,088,015	234	(3,062)	(3,051)	(300)		(4,004)	4,396				1,082,228
Public Works												-
Streets	1,121,703	9,163	12,765	(3,017)	(300)		(2,977)	1,800				1,139,137
Maintenance	209,549	33	8,710	(430)			(1,071)					216,791
Leisure Services	794,480	(3,137)	16,482	(308)	(300)		(6,205)	2,800				803,812
Non-Operating Expenditures	918,122											918,122
Totals	6,864,625	(14,966)	35,325	(7,173)	(2,100)	(600)	(18,115)	46,246	23,894	57,093	10,715	6,994,944

City of Callaway
Summary of Budget Updates
FY 2016 Budget

Enterprise Funds Revenue Budget - Aug. 26, 2015 Workshop	7,678,033
Updated Water Charges	73,286
Updated Sewer Charges	161,961
Bad Debt Collections	(11,000)
Bond Reserve Interest	(9,680)
Updated Impact Fee Est.	(17,800)
Total Revised	196,767

Updated Enterprise Funds Revenue Budget 7,874,800

Enterprise Funds Expenditure Budget - Aug. 26, 2015 Workshop	11,110,149
Personnel	5,104
Health Insurance	34,254
Worker's Compensation	(3,590)
Cell Phones	(1,500)
Training & Dues	376,790
Liability Insurance	(10,441)
IT Equipment	32,907
Springbrook	42,134
GF Transfers	(138,003)
Web Streaming	(51,500)
Total Changes	286,155

Updated Enterprise Funds Expenditure Budget 11,396,304

Sept 10 Budget Hearing

City of Callaway
 Summary of Budget Updates
 FY 2016 Budget

Detail of Enterprise Fund Revisions

Division	Balances-Aug. 26, 2015 workshop	Personnel	Health Insurance	Worker's Comp.	Cell Phones	Bond Issue Costs	Liability Insurance	Transfers / Indirect Alloc. Adj	Springbrook	Wholesale Charges	Bad Debt	Revised Budget Amounts
Water	4,521,401	3,963	13,405	(1,191)	(900)	188,395	(6,096)	12,866	21,067	187,240	(21,500)	4,918,650
Sewer	6,095,884	1,088	12,469	(1,702)	(900)	188,395	(2,841)	14,917	21,067	(325,243)	(27,000)	5,976,133
Solid Waste	507,864	53	8,380	(696)	300	-	(1,504)	5,124	-		(3,000)	516,521
Totals	11,125,149	5,104	34,254	(3,590)	(1,500)	376,790	(10,441)	32,907	42,134	(138,003)	(51,500)	11,411,304