



CITY OF CALLAWAY  
CITY HALL  
6601 EAST HIGHWAY 22, CALLAWAY, FL 32404  
PHONE 850-871-6000 • FAX 850-871-2444  
WWW.CITYOFCALLAWAY.COM

MAYOR  
THOMAS W. ABBOTT

COMMISSIONERS  
MELBA COVEY  
PAMN HENDERSON  
BOB PELLETIER  
RALPH L. HOLLISTER

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**FINAL PUBLIC HEARING  
FY2015/16 BUDGET  
CITY OF CALLAWAY BOARD OF COMMISSIONERS  
TUESDAY, SEPTEMBER 22, 2015 – 6:00 P.M.  
CALLAWAY ARTS & CONFERENCE CENTER  
500 CALLAWAY PARK WAY  
CALLAWAY, FL 32404**

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**AGENDA**

**CALL TO ORDER**

**INVOCATION & PLEDGE OF ALLEGIANCE**

**ROLL CALL**

**PUBLIC HEARING – PRESENTATION OF THE TENTATIVE BUDGET FOR FISCAL YEAR 2015/16  
BEGINNING OCTOBER 1, 2015**

**Item #1 Public Announcement – Ad Valorem Tax Rate**

Tonight's meeting is the second and final Public Hearing for the City of Callaway to set the final millage rate and final budget for Fiscal Year 2015/16. The proposed millage rate is 2.2500 mils, which is an increase of .0021% over the current year's roll back rate of 2.2453. The notice of Public Budget Hearing for this evening's meeting was advertised on Friday, September 18, 2015, in The Herald.

**Item #2 Tentative FY2015/16 Budget and City Manager's Budget Message**

Review tentative budget and points of discussion.

**Item #3 Public Participation**

The Public's opportunity to speak or ask questions regarding the Fiscal Year 2015/16 millage rate and proposed budget.

- Citizens must complete a Public Participation form prior to the meeting and submit it to the City Clerk to be called and recognized at the podium.
- Speakers must come to the podium to be heard.
- Comments are limited to three (3) minutes.

**Item #4 Resolution No. 15-23 FY2015/16 Final Ad Valorem Tax Rate**

Consideration of Resolution levying a General Fund Ad Valorem Rate of 2.2500 mils.

**Item #5 Resolution No. 15-24 FY2015/16 Final Budget**

Consideration of Resolution adopting a final budget effective October 1, 2015.

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Fire Department  
P: 850-871-2753  
F: 850-871-5564

Leisure Services  
P: 850-874-0031  
F: 850-874-9977

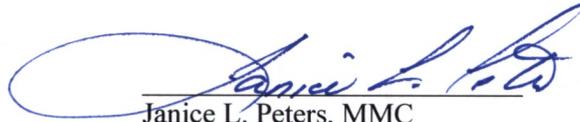
Planning / Code Enforcement  
P: 850-871-4672  
F: 850-871-2404

Public Works  
P: 850-871-1033  
F: 850-871-2416

Arts & Conference Center  
P: 850-874-0035  
F: 850-874-0706

*"This institution is an equal opportunity provider and employer."*

**ADJOURNMENT TO CRA BOARD'S FY2015/16 BUDGET HEARING**



Janice L. Peters, MMC  
City Clerk

If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the meeting, if an appeal is available, such person will need a record of the proceeding and such person may need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is to be based. Any person requiring a special accommodation at this meeting because of a disability or physical impairment should contact Callaway's City Clerk, at 6601 E. Highway 22, Callaway, FL 32404; or by phone at (850) 871-6000 at least five calendar days prior to the meeting.

If you are hearing or speech impaired, and you possess TDD equipment, you may contact the City Clerk using the Florida Dual Party Relay System, which can be reached at 1-800-955-8770 (Voice) or 1-800-955-7661 (TDD).

***"This institution is an equal opportunity provider and employer."***

**CITY OF CALLAWAY  
BOARD OF COMMISSIONERS  
AGENDA ITEM SUMMARY**

DATE: SEPTEMBER 22, 2015

ITEM: FINAL FY2015/16 BUDGET & CITY MANAGER'S BUDGET MESSAGE

**1. PLACED ON AGENDA BY:**

J. Michael Fuller, City Manager

**2. AGENDA:**

PRESENTATION

PUBLIC HEARING

CONSENT

OLD BUSINESS

REGULAR

3. IS THIS ITEM BUDGETED (IF APPLICABLE)?: YES  NO

N/A

**4. BACKGROUND: (WHY, WHAT, WHO, WHERE, WHEN, HOW, & IDENTIFY ALL ATTACHMENTS)**

Please find attached the final budget for Fiscal Year 2015/2016. The final budget contains all revisions requested by the Commission at the budget workshop on September 20, 2015. The City Manager has included a budget message at the opening section of the budget. It provides a general summary of the most important aspects of the budget, such as changes from the previous fiscal years, and the views and recommendations of the city's management team.

**ATTACHMENTS:**

- BUDGET MESSAGE
- FINAL FY2015/16 BUDGET

**NOTE:** *The final budget will be distributed when updates are completed following Commission direction at the Sunday, September 20, 2015, Budget Workshop.*

**5. REQUESTED MOTION/ACTION:**

This item is being presented for review and discussion. Items # 4 and 5 will be considered for action following Commission review and Public Hearing.

**CITY OF CALLAWAY  
BOARD OF COMMISSIONERS  
AGENDA ITEM SUMMARY**

DATE: SEPTEMBER 22, 2015

ITEM: RESOLUTION No. 15-23 – FY2015/16 FINAL AD VALOREM TAX RATE

**1. PLACED ON AGENDA BY:**

J. Michael Fuller, City Manager

**2. AGENDA:**

- PRESENTATION
- PUBLIC HEARING
- CONSENT
- OLD BUSINESS
- REGULAR

**3. IS THIS ITEM BUDGETED (IF APPLICABLE)?:** YES  NO

N/A

**4. BACKGROUND: (WHY, WHAT, WHO, WHERE, WHEN, HOW, & IDENTIFY ALL ATTACHMENTS)**

Per the Florida Department of Revenue TRIM, the Commission adopted the tentative millage rate by Resolution at the 1<sup>st</sup> Budget Hearing on September 10, 2015.

The attached Resolution recommends adoption of the final millage rate for FY2015/16 at 2.2500 mils. This reflects a 0.0047 increase, or .0021%, over the current year's rolled-back rate of 2.2453 mils.

The City Commission has home-rule authority (Art. VII (2) FL Constitution and §166.011 F.S.) to consider matters of fiscal benefit. A TRIM notice is required pursuant to F.S. Chapter 200 and 218 and the rules promulgated therein.

**ATTACHMENTS:**

- RESOLUTION No. 15-23

**5. REQUESTED MOTION/ACTION:**

Staff recommends adoption of Resolution No. 15-23 upon roll-call vote.

**RESOLUTION 15-23**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF CALLAWAY OF BAY COUNTY, FLORIDA, ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR FISCAL YEAR 2015/2016 AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, Section 200.065, Florida Statutes, sets out the method of fixing millage by the governing body of a taxing authority; and,

**WHEREAS**, Section 200.065(2)(d), Florida Statutes, requires the City Commission of the City of Callaway, Florida, to compute the millage rate to be levied in relation to the "rolled-back rate" computed pursuant to Section 200.065(1), Florida Statutes; and,

**WHEREAS**, the final Millage rate exceeds the Current Year Aggregate Rolled-back Rate of 2.2453 by 0.0047 and is a .0021% increase from the Current year Aggregate Rolled-back Rate; and,

**WHEREAS**, the gross taxable value for operating purposes not exempt from taxation within Bay County has been certified by the Bay County Property Appraiser to the City of Callaway as \$468,866,098.

**NOW, THEREFORE, BE IT RESOLVED** by the CITY OF CALLAWAY of Bay County, Florida, that:

1. Pursuant to Section 200.065, Florida Statutes, the City Commission for the City of Callaway sets the proposed final millage rate of 2.2500.
2. The adopted millage rate exceeds the current year Aggregate Rolled-back rate of 2.2453 by 0.0047 and is a .0021% INCREASE from the current year Aggregate Rolled-back rate.
3. This resolution shall take effect immediately upon its adoption.

**PASSED AND ADOPTED** this 22<sup>nd</sup> day of September, 2015, at a public hearing.

**CITY OF CALLAWAY, FLORIDA**

By: \_\_\_\_\_  
Thomas W. Abbott, Mayor

ATTEST: \_\_\_\_\_  
Janice L. Peters, MMC, City Clerk

APPROVED AS TO FORM AND LEGAL  
SUFFICIENCY FOR THE CITY OF CALLAWAY  
ONLY:

\_\_\_\_\_  
Kevin Obos, City Attorney

VOTE OF COMMISSION:

Abbott \_\_\_\_\_  
Covey \_\_\_\_\_  
Henderson \_\_\_\_\_  
Hollister \_\_\_\_\_  
Pelletier \_\_\_\_\_

**CITY OF CALLAWAY  
BOARD OF COMMISSIONERS  
AGENDA ITEM SUMMARY**

DATE: SEPTEMBER 22, 2015

ITEM: RESOLUTION No. 15-24 – FY2015/16 FINAL BUDGET

**1. PLACED ON AGENDA BY:**

J. Michael Fuller, City Manager

**2. AGENDA:**

PRESENTATION   
 PUBLIC HEARING   
 CONSENT   
 OLD BUSINESS   
 REGULAR

**3. IS THIS ITEM BUDGETED (IF APPLICABLE)?:** YES  NO

N/A

**4. BACKGROUND: (WHY, WHAT, WHO, WHERE, WHEN, HOW, & IDENTIFY ALL ATTACHMENTS)**

Per the Florida Department of Revenue TRIM, the Commission adopted the tentative budget by Resolution at the 1<sup>st</sup> Budget Hearing on September 10, 2015. The attached Resolution recommends adoption of the final budget for FY2015/16.

The City Commission has home-rule authority (Art. VII (2) FL Constitution and §166.011 F.S.) to consider matters of fiscal benefit.

**ATTACHMENTS:**

- RESOLUTION NO. 15-24

**NOTE: THE AGENDA PACKET WILL BE UPDATED TO ADD THIS BUDGET RESOLUTION FOLLOWING DIRECTION OF COMMISSION AT THE BUDGET WORKSHOP ON SUNDAY, SEPTEMBER 20, 2015.**

**5. REQUESTED MOTION/ACTION:**

Staff recommends adoption of Resolution No. 15-24 upon roll-call vote.



CITY OF CALLAWAY

**FINAL BUDGET HEARING— FY 2015/2016**

September 22, 2015

To the Honorable Mayor and Commissioners,

As the Chief Administrative Officer, I am pleased to submit this final 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. The first budget hearing was held Thursday, September 10, 2015 at 6:00PM, and the final budget hearing has been scheduled for Tuesday, September 22, 2015 at 6:00PM. 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 necessary 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 21<sup>st</sup> 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/RAMI 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 actuate/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 defease 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,

J. Michael Fuller  
City Manager

City of Callaway  
FY 2016 Budget  
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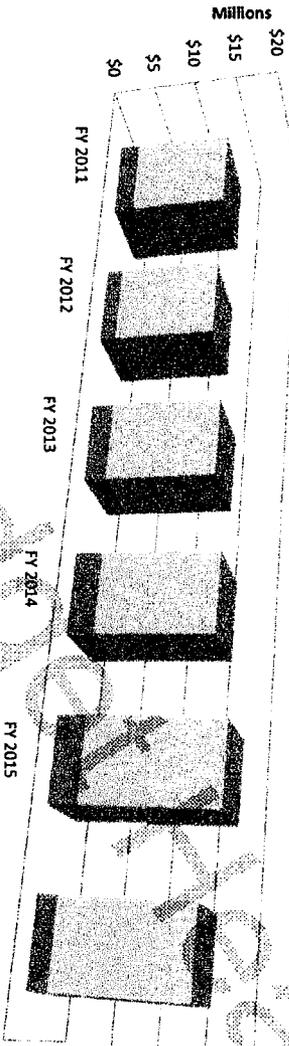
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FINAL DRAFT GET THE BUDGET PRINTING

City of Callaway  
 FY 2016 Budget Highlights

Overview of budgeted changes in reserves

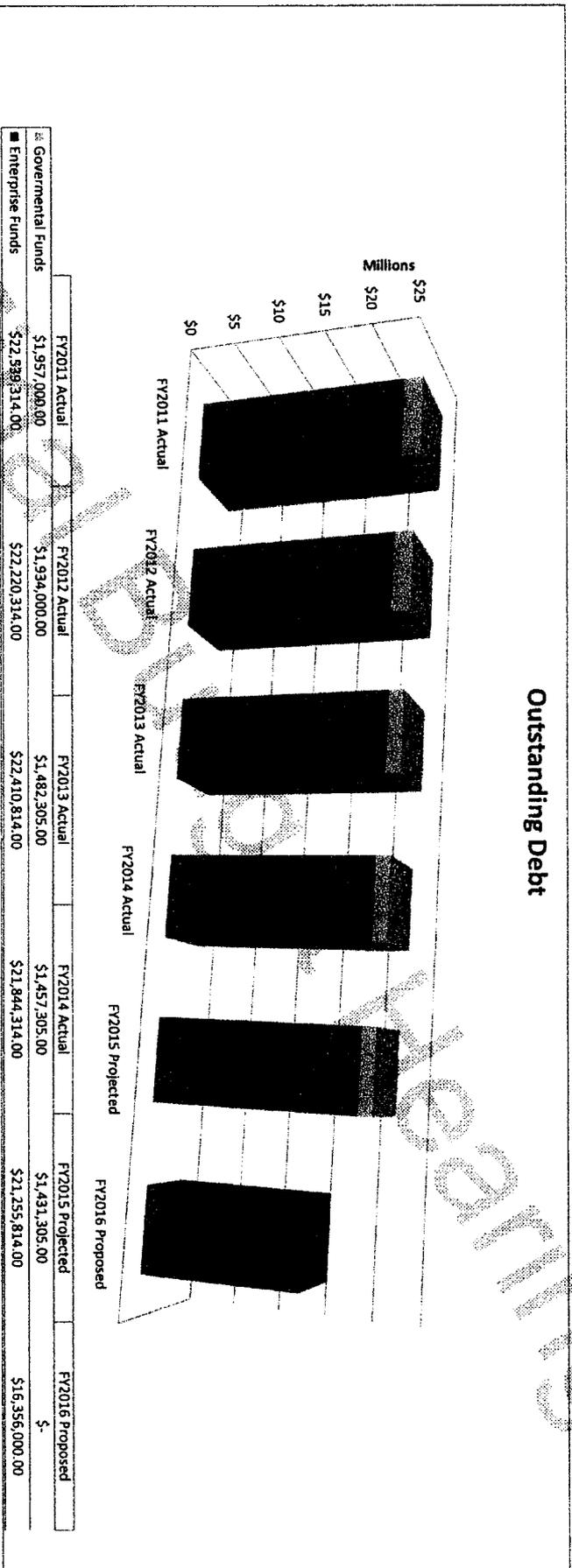
Unrestricted Reserves



	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	\$14,861,933	\$14,059,258
* Governmental Funds	\$2,355,766	\$3,860,858	\$2,494,942	\$3,041,107	\$3,153,718	\$2,189,735

Final Budget

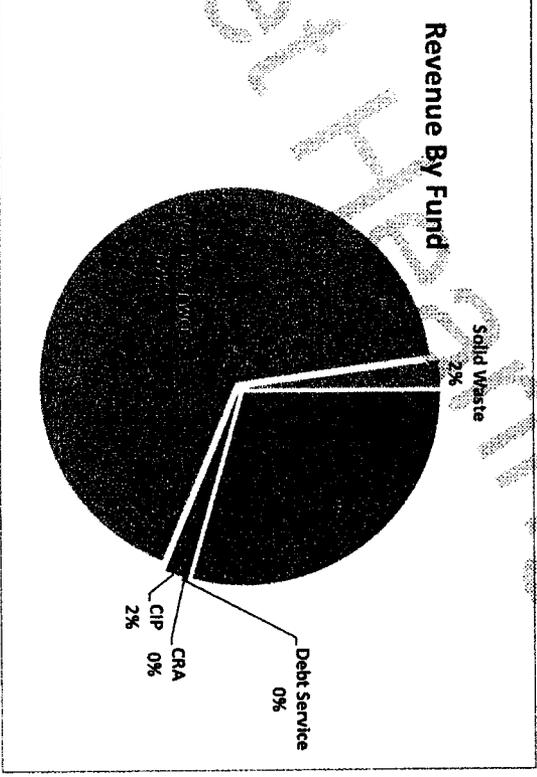
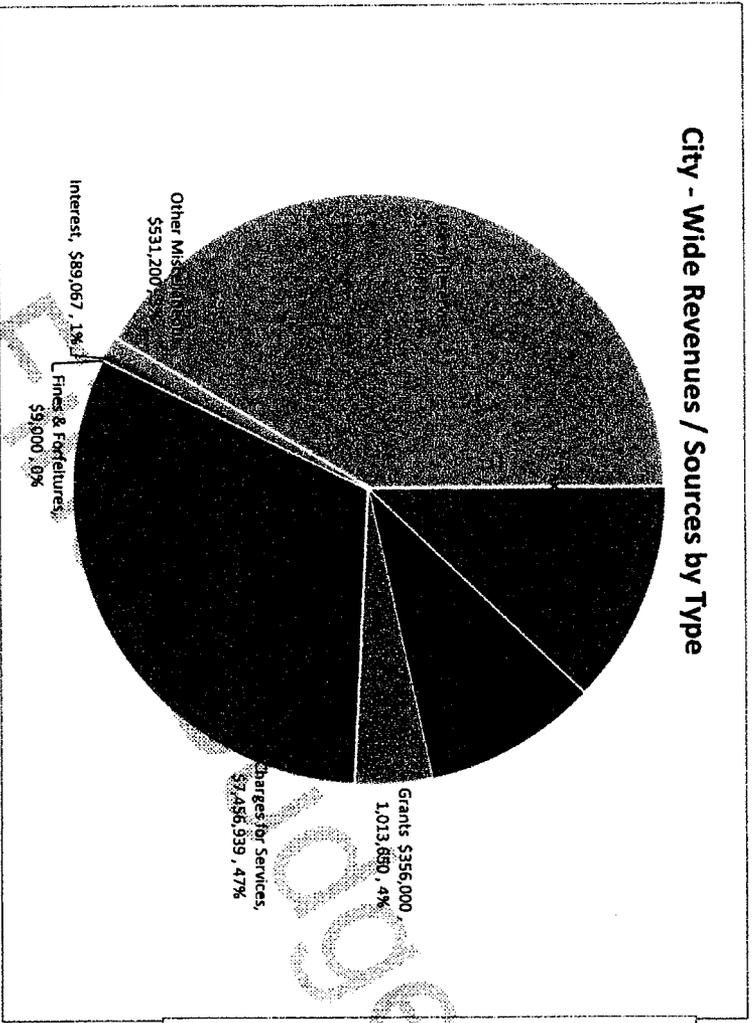
**City of Callaway  
FY 2016 Budget Highlights**



FY 2016 Year-End

**City of Callaway  
FY 2016 Budget Highlights**

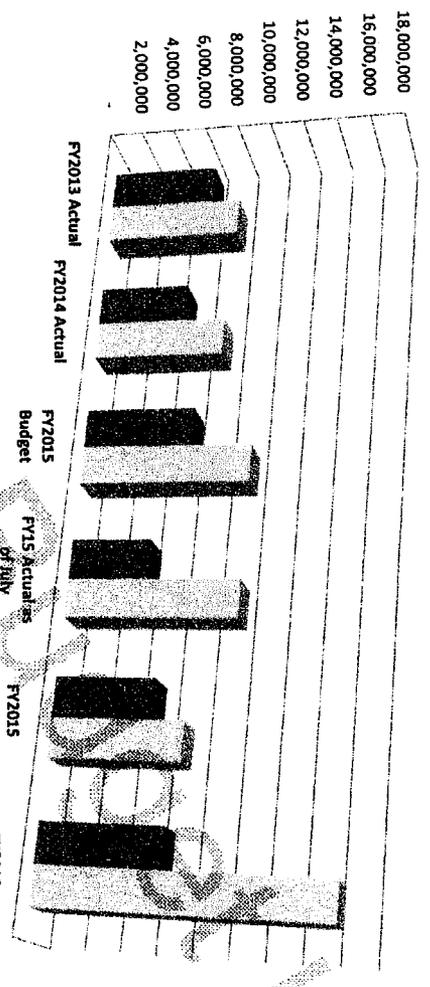
Overview of City-wide funding sources excluding transfers between funds



**City of Callaway  
FY 2016 Budget Highlights**

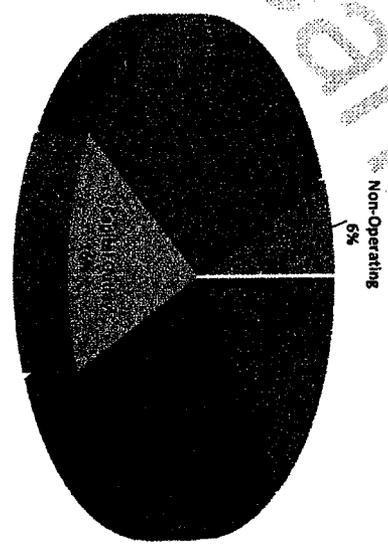
Overview of City-wide fund uses excluding transfers between funds

**General Fund and Utility Funds  
Total Annual Expenses**



	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY15 Actual as of July	FY2015 Projected	FY2016 Proposed
General Fund Totals	6,386,280	7,997,499	6,455,269	4,647,814	9,996,478	7,550,052
Utility Funds Totals (Water, Sewer, Solid Waste)	6,310,381	7,770,814	6,455,269	4,647,814	9,996,478	7,550,052

**Expenditures by Type (All Funds)**



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

Departments/Division	General Fund							Total FY2016 Budget	FY2015 Budget	% Incr/Decr
	General Fund	CRA Fund	Debt Service	CIP Fund	Water & Sewer Fund	Solid Waste				
<b>Revenue / Funding Sources</b>	<b>\$ 1,003,362</b>	<b>\$ 6,686</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,010,048</b>	<b>1,010,639</b>	<b>-0.1%</b>	
Property Taxes	250,975	-	-	-	-	-	250,975	237,284	5.8%	
Local Option Fuel Tax	1,270,500	-	-	-	-	-	1,270,500	1,144,200	11.0%	
Public Svc - Utility Tax	378,865	-	-	-	-	-	378,865	406,239	-6.7%	
Communications Svc Tax	18,000	-	-	-	-	-	18,000	19,600	-8.2%	
Local Business License Tax	842,450	-	-	-	-	-	842,450	1,049,000	-19.7%	
Utility Franchise Fees	166,200	-	-	-	-	-	166,200	167,600	-0.8%	
Permits, Fees, & Licenses	1,945,165	16,500	-	-	-	-	1,961,665	1,865,480	5.2%	
Intergovernmental Revenues	156,150	-	-	-	6,917,480	576,600	7,650,150	7,292,507	4.9%	
Charges for Services	4,400	-	-	-	-	-	4,400	2,600	69.2%	
Fines & Forfeitures	4,550	387	-	-	68,950	1,200	75,087	104,071	-27.9%	
Interest & Dividends	59,500	-	-	-	-	-	59,500	51,600	15.3%	
Rents	5,000	-	-	-	-	-	5,000	91,400	3.9%	
Impact Fees & Spec Cap Fees	30,200	-	-	-	90,000	-	30,200	7,177	320.8%	
Sale of Fixed Assets	3,000	-	-	-	-	-	3,000	824,238	-56.8%	
Grant	4,300	-	-	-	-	4,000	8,300	14,370	-42.2%	
Miscellaneous Revenues	-	-	-	-	-	-	-	-	-	
Other Sources	-	-	-	-	-	-	-	-	-	
Transfers In	28,500	-	1,431,305	90,000	-	-	1,521,305	1,248,757	n/a	
Fund Balances/Net Position	\$ 6,171,117	\$ 23,573	\$ 1,431,305	\$ 443,000	\$ 7,076,350	\$ 581,800	\$ 15,727,145	\$ 17,728,782	-11.3%	
<b>Total Revenue/Funding Sources</b>	<b>\$ 1,003,362</b>	<b>\$ 6,686</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,010,048</b>	<b>1,010,639</b>	<b>-0.1%</b>	

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
<b>Expenditures by Type</b>									
City Commission	\$ 58,648	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,648	\$ 54,190	8.2%
<b>Administration</b>									
City Manager	233,720	-	-	-	-	-	233,720	229,960	1.6%
Finance	196,410	-	-	-	-	-	196,410	157,828	24.4%
Legal Services	110,000	-	-	-	-	-	110,000	85,000	29.4%
Information Technology	69,150	-	-	-	-	-	69,150	-	n/a
General Government	306,146	-	-	90,000	-	-	396,146	395,759	0.1%
Elections	6,250	-	-	-	-	-	6,250	-	n/a
Planning & Code Enforcement	315,751	-	-	-	-	-	315,751	271,514	16.3%
<b>Law Enforcement/Public Safety</b>									
Law Enforcement	1,483,300	-	-	-	-	-	1,483,300	1,412,989	5.0%
Fire	1,069,609	-	-	-	-	-	1,069,609	996,743	7.3%
<b>Public Works / Utility</b>									
Street	1,144,794	-	-	353,000	-	-	1,497,794	2,067,099	-27.5%
Maintenance Shop	210,482	-	-	-	-	-	210,482	208,505	0.9%
Water Services	-	-	-	-	3,882,027	-	3,882,027	4,366,578	-11.1%
Solid Waste	-	-	-	-	-	431,490	431,490	605,357	-28.7%
Sewer Services	-	-	-	-	4,219,418	-	4,219,418	-	n/a
Leisure Services	801,212	-	-	-	-	-	801,212	5,234,228	-84.7%
Community Redevelopment	-	102,750	-	-	-	-	102,750	116,118	-11.5%
Debt Service	-	-	1,431,305	-	7,310,488	-	8,741,793	89,757	9639.4%
Other Uses	-	-	-	-	-	-	-	-	-
Transfers Out	977,218	-	-	-	459,367	84,719	1,521,305	1,248,757	21.8%
<b>Total Expenditures</b>	<b>\$ 6,982,691</b>	<b>\$ 102,750</b>	<b>\$ 1,431,305</b>	<b>\$ 443,000</b>	<b>\$ 15,871,300</b>	<b>\$ 516,209</b>	<b>\$ 25,347,256</b>	<b>\$ 17,540,382</b>	<b>44.5%</b>
Reserves	(811,574)	(79,177)	-	-	(8,794,950)	65,591	(9,620,111)		

City of Callaway  
 Actual / Anticipated Reserves  
 FY 2016

	FY 2015					FY 2016 Proposed
	FY 2011	FY 2012	FY 2013	FY 2014	Projected	
<b>Governmental Funds</b>						
General Fund						
Beginning Fund Balance	\$ 2,188,495	\$ 2,610,280	\$ 3,096,488	\$ 2,998,282	\$ 3,580,888	\$ 3,726,692
Net Change in Fund Balance	421,765	486,228	(98,206)	582,404	146,006	(840,074)
Fund Balance at Year-End	2,610,260	3,096,488	2,998,282	3,580,686	3,726,692	2,886,618
Restricted						
Fund Balance at Year-End	302,184	1,034,624	518,192	548,910	553,156	617,705
Un-restricted	2,308,076	2,061,864	2,480,090	3,030,776	3,173,536	2,268,912
Un-Restricted Percent of Expenditures	2,610,260	3,096,488	2,998,282	3,580,686	3,726,692	2,886,618
Minimum Allowed per Policy			39.14%	57.07%	55.29%	32.49%
Balance over baseline					1,187,057	1,699,561
<b>Community Redevelopment Fund</b>						
Beginning Fund Balance	245,016	292,706	91,700	106,552	116,883	97,055
Net Change in Fund Balance	47,690	(201,006)	14,852	10,331	(19,819)	(76,177)
Fund Balance at Year-End	292,706	91,700	106,552	116,883	97,055	17,888
Restricted						
Fund Balance at Year-End	292,706	91,700	106,522	116,883	97,055	17,888
Un-restricted						
Beginning Fund Balance	-	-	-	4,846	-	-
Net Change in Fund Balance	-	-	-	(4,846)	-	-
Fund Balance at Year-End	-	-	-	-	-	-
Restricted						
Fund Balance at Year-End	-	-	4,846	-	-	-
Un-restricted						
Beginning Fund Balance	2,433,511	2,982,965	3,188,188	3,109,680	3,697,569	3,823,757
Net Change in Fund Balance	469,486	286,222	(78,508)	587,889	126,188	(919,251)
Fund Balance at Year-End	2,902,966	3,188,188	3,109,680	3,697,569	3,823,757	2,904,506
Restricted						
Fund Balance at Year-End	547,289	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	2,189,735
Fund Balance at Year-End	2,902,966	3,188,188	3,104,834	3,697,569	3,823,757	2,904,506

Hearing

City of Callaway  
 Actual / Anticipated Reserves  
 FY 2016

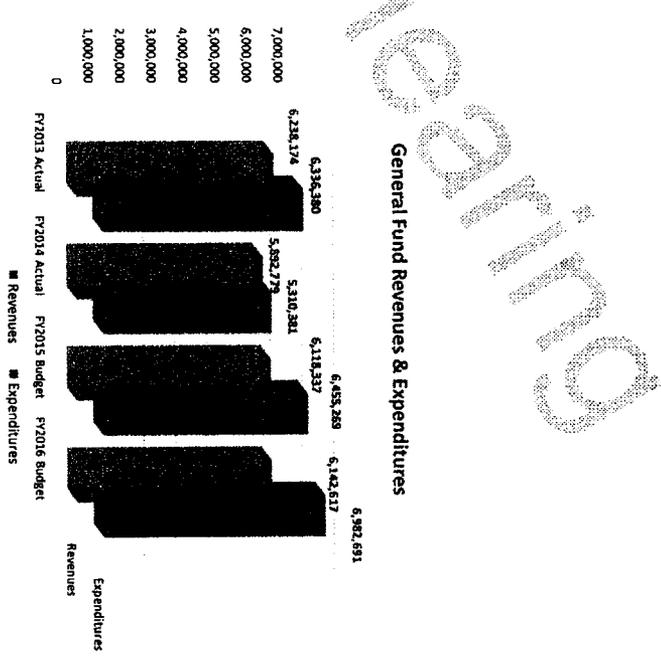
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015 Projected	FY 2016 Proposed
<b>Enterprise Funds</b>						
<b>Water and Sewer Fund</b>						
Beginning Net Position	\$ 20,406,585	\$ 20,633,039	\$ 20,318,500	\$ 21,495,336	\$ 20,901,931	\$ 22,694,579
Beginning Balance Restatement				(1,088,215)		(8,750,350)
Net Change in Fund Balance	226,454	(314,539)	1,176,836	494,810	1,792,648	6,416,787
Add back debt principal						2,868,425
Add back capital purchases						(894,327)
Subtract depreciation estimate						
Net Position at Year-End	20,633,039	20,318,500	21,495,336	20,901,931	22,694,579	22,336,114
Net Investment in Capital Assets	7,014,034	6,107,948	5,275,516	4,279,551	4,198,076	6,132,174
Restricted	3,275,642	3,365,666	4,526,241	4,297,483	4,394,920	2,952,622
Un-restricted	10,343,363	10,845,186	11,693,579	12,324,897	14,141,583	13,250,318
Net Position at Year-End	20,633,039	20,318,500	21,495,336	20,901,931	22,694,579	22,336,114
Un-Restricted Percent of Expenditures				171%		205%
<b>Solid Waste Fund</b>						
Beginning Net Position	651,890	789,155	860,893	854,999	886,807	956,244
Beginning Balance Restatement	137,465	71,738	(5,894)	31,608	69,637	65,591
Net Change in Fund Balance	789,155	860,893	854,999	886,607	886,244	1,021,835
Net Position at Year-End	1,470	147,337	124,436	101,803	235,894	212,894
Net Investment in Capital Assets	784,985	713,556	720,563	794,274	720,350	808,940
Restricted	789,155	860,893	864,999	885,607	956,244	1,021,835
Un-Restricted Percent of Expenditures			128%	143%	108%	157%
<b>Total Enterprise Funds</b>						
Beginning Net Position	21,058,275	21,422,194	21,179,393	22,350,335	21,798,538	23,650,823
Beginning Balance Restatement	363,936	(242,891)		526,418	1,862,285	(8,684,760)
Net Change in Fund Balance	21,422,194	21,179,393	22,350,335	22,876,753	23,650,823	14,966,064
Net Position at Year-End	7,018,208	6,254,985	5,399,952	4,381,434	4,393,970	6,345,068
Net Investment in Capital Assets	3,275,642	3,365,666	4,526,241	4,297,483	4,394,920	2,952,622
Restricted	11,128,348	11,568,742	12,424,142	13,109,621	14,861,933	14,059,258
Un-restricted	21,422,194	21,179,393	22,350,335	21,788,538	23,650,823	23,356,949

Does not include net position beginning balance re-statement required for GASB 68 implementation. GASB 68 requires recording of the City's portion of FRSS unfunded actuarial liabilities, (66.6% funded as of 7/1/2014).

Hearing

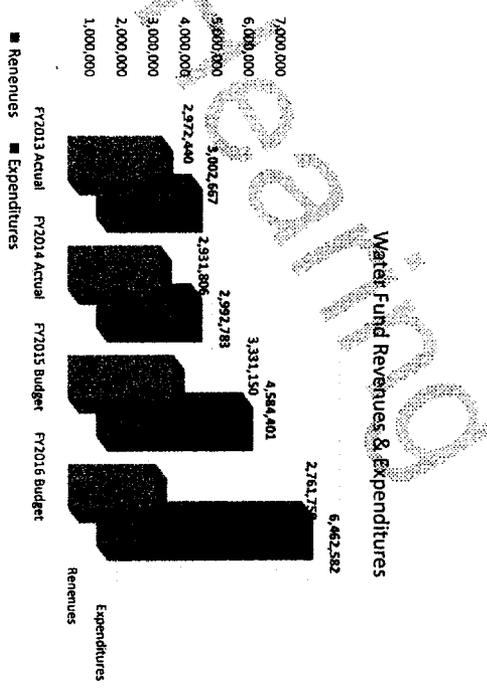
**City of Callaway  
General Fund Summary  
FY 2016 Budget**

Revenue / Sources by Type	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY15 Actuals	FY2015 Projected	FY2016 Budget	Inc/ (Decr) from Projected	Inc/ (Decr) %
Property Taxes	\$ 1,037,464	\$ 1,022,354	\$ 1,002,296	\$ 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	1,651,113	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	2,885	2,600	3,677	4,400	4,400	0	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	51,800	37,643	45,734	59,500	13,766	30.1%
Sale of Fixed Assets	51,660	22,873	7,177	31,879	31,880	30,200	(1,680)	-5.3%
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
<b>Total Revenues / Sources</b>	<b>6,238,174</b>	<b>5,892,779</b>	<b>6,643,669</b>	<b>4,888,473</b>	<b>5,886,084</b>	<b>6,171,117</b>	<b>285,033</b>	<b>4.8%</b>
<b>Expenditures / Uses by Department</b>	<b>\$ 78,122</b>	<b>\$ 65,461</b>	<b>\$ 54,190</b>	<b>\$ 42,593</b>	<b>\$ 51,122</b>	<b>\$ 58,648</b>	<b>\$ 7,526</b>	<b>14.7%</b>
City Commission	195,582	111,855	85,000	74,494	100,227	110,000	9,774	9.8%
City Administration	0	0	0	0	0	89,150	89,150	n/a
Legal Services	176,808	144,008	229,960	184,392	222,458	233,720	11,262	5.1%
Information Technology	160,293	140,918	157,828	127,029	161,536	196,410	34,874	21.6%
City Manager	400,395	385,993	395,759	304,348	355,285	306,146	(49,139)	-13.8%
Finance	0	4,721	0	0	0	6,250	6,250	n/a
General Government	257,239	243,559	271,514	183,819	222,556	315,751	93,095	41.8%
Elections	0	0	0	0	0	0	0	0.0%
Planning & Code Enforcement	1,313,205	1,345,898	1,412,969	1,177,488	1,412,602	1,483,300	70,698	5.0%
Public Safety	1,106,369	887,492	996,743	765,850	900,876	1,069,609	168,733	18.7%
Law Enforcement	898,866	831,176	1,135,861	727,233	946,284	1,144,794	198,510	21.0%
Streets	193,787	198,027	208,506	186,180	194,206	210,482	16,276	8.4%
Maintenance	626,215	613,422	791,099	592,224	767,636	801,212	33,576	4.4%
Leisure Services	329,527	373,961	715,821	322,365	405,209	977,218	572,009	141.2%
Non-Operating Expenditures	0	0	0	0	0	0	0	0.0%
Budgeted Increase to Reserves	6,336,380	5,310,361	6,485,269	4,647,814	5,740,078	6,982,691	1,242,613	21.6%
<b>Total Expenditures / Uses</b>	<b>(98,206)</b>	<b>582,398</b>	<b>188,400</b>	<b>240,658</b>	<b>146,006</b>	<b>(811,574)</b>		



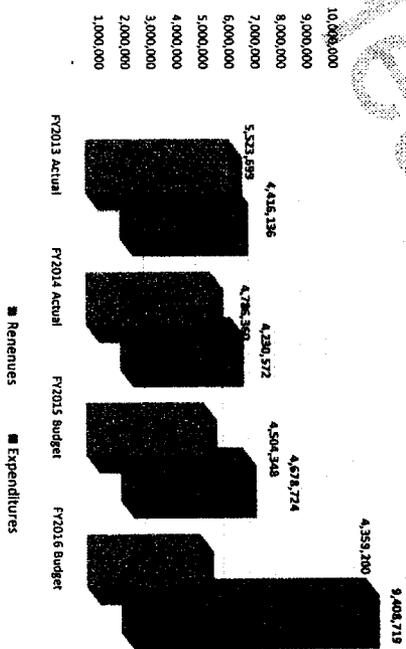
City of Callaway  
Water Fund Summary  
FY 2016 Budget

Revenue / Sources by Type	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY16 Actual	FY 2015 Projected	FY2016 Budget	Incr (Decr) from Projected	Incr (Decr) %
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	37,580	3,350	(34,240)	-76.9%
Sale of Fixed Assets	6,718	2,410	-	5,745	5,745	3,800	(1,945)	n/a
Transfers from General Fund	-	488,257	751,000	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	2,761,750	(452,580)	-39.8%
Expenditures/ Uses by Department								
Personnel	420,407	385,621	443,638	278,251	325,514	501,792	176,278	13.1%
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	108,986	1.0%
Debt Service	635,259	600,366	887,567	400,711	599,883	2,367,815	1,767,932	166.8%
Capital Outlay	-	-	1,810,950	548,522	613,458	1,965,600	1,351,542	8.5%
Transfers Out	251,732	243,250	217,823	163,367	217,823	282,748	60,925	(5.083)
Total Expenditures / Uses	3,002,567	2,992,783	4,584,401	2,292,459	3,010,339	6,462,582	3,447,743	41.0%
Sources over / (under) Uses	(30,227)	(60,977)	0	228,849	203,991	(3,700,832)	(3,900,323)	



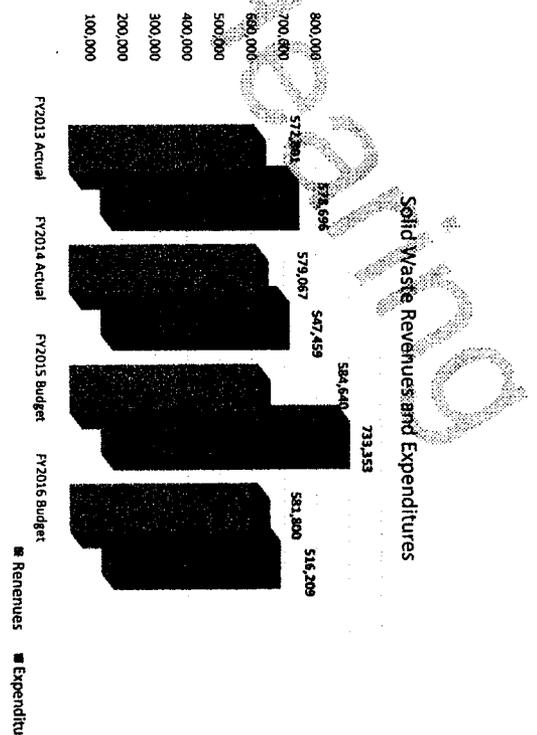
City of Callaway  
Sewer Fund Summary  
FY 2016 Budget

Revenue / Sources by Type	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY16 Actuals	FY 2015		FY2016 Budget from Projected	Incr (Decr) %
					Projected	Incr (Decr)		
Impact & Capital Extension Fees	\$ 773,506	\$ 51,194	\$ 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	4,174,040	4,192,800	18,760	3.4%
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	-	-	-	40,800	40,800	n/a
Transfers In	382,177	382,177	336,478	303,599	380,478	380,478	(380,478)	-100.0%
Other Non-Operating Revenues	693,989	154,319	-	-	-	-	-	n/a
Use of Reserves	-	-	174,376	-	-	-	-	-100.0%
<b>Total Revenues / Sources</b>	<b>5,523,699</b>	<b>4,786,360</b>	<b>4,678,724</b>	<b>3,834,157</b>	<b>4,881,621</b>	<b>4,359,200</b>	<b>(322,421)</b>	<b>-6.6%</b>
<b>Expenditures / Uses by Department</b>								
Personnel	591,190	541,424	571,051	435,945	513,659	620,029	48,878	8.6%
Cost of Sewer Treatment	2,282,383	2,113,840	2,449,000	1,786,350	2,143,820	2,250,801	107,181	-8.1%
Operating Expenses	848,319	841,144	457,488	236,788	313,824	456,163	141,339	-0.5%
Debt Service	534,229	502,251	799,540	338,927	499,724	4,842,673	4,143,133	518.2%
Capital Outlay	-	0	166,050	99,892	185,087	893,425	727,315	438.0%
Transfer Out	180,016	231,912	235,595	176,686	235,595	246,628	11,033	4.7%
Budgeted Increase to Reserves	-	-	-	-	-	-	-	n/a
<b>Total Expenditures / Uses</b>	<b>4,416,136</b>	<b>4,230,572</b>	<b>4,678,724</b>	<b>3,074,599</b>	<b>3,871,469</b>	<b>9,408,719</b>	<b>5,179,039</b>	<b>101.1%</b>
Sources over / (under) Uses	1,107,563	555,788	758,558	810,132	(5,048,519)	(5,501,480)	n/a	n/a



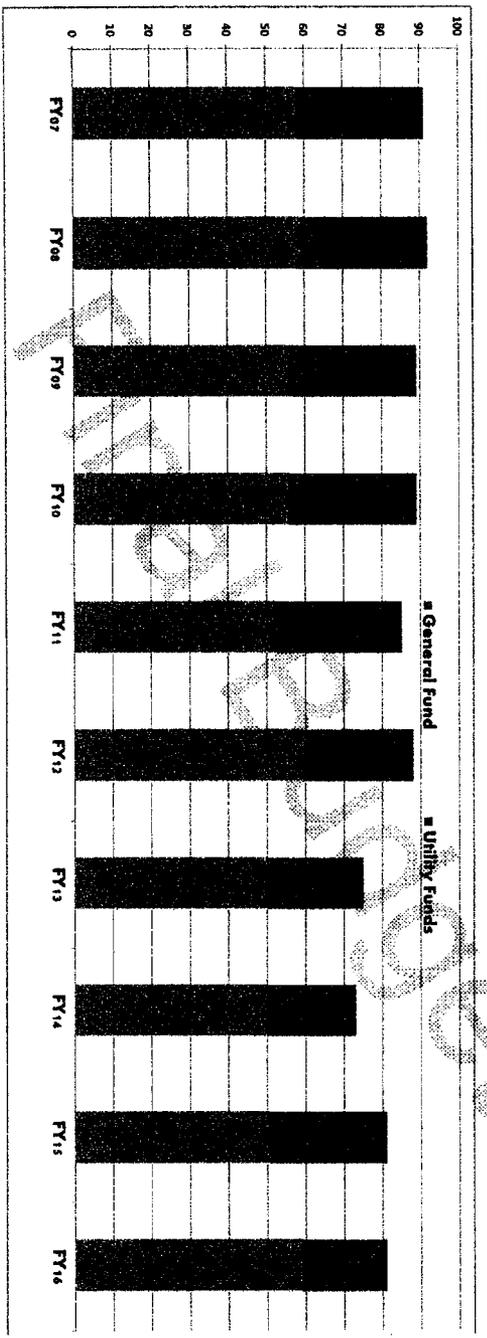
**City of Callaway  
Solid Waste Fund Summary  
FY 2016 Budget**

Revenue / Sources by Type	FY2013	FY2014	FY2015	FY15 Actuals	FY 2015	FY2016	Incr (Decr)		
	Actual	Actual	Budget	Projected	Budget	Projected	Incr (Decr) %		
Charges for Services	\$ 559,394	\$ 573,013	\$ 583,440	\$ 478,842	\$ 577,493	\$ 576,600	\$ (893)	-1.2%	
Interest Income	1,489	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%	
<b>Total Revenues / Sources</b>	<b>572,801</b>	<b>579,067</b>	<b>733,353</b>	<b>481,640</b>	<b>580,851</b>	<b>581,800</b>	<b>949</b>	<b>-20.7%</b>	
<b>Expenditures / Uses by Department</b>									
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	218,956	28,090	-2.2%	
Debt Service	-	-	-	-	-	-	-	n/a	
Capital Outlay	-	-	177,200	6,984	157,011	-	(57,011)	-100.0%	
Transfers Out	25,368	24,245	19,583	14,687	19,583	-	(18,883)	-100.0%	
Indirect Allocation	109,321	105,770	108,413	81,310	108,413	84,719	(23,694)	-21.9%	
Budgeted Increase to Reserves	-	-	-	-	-	-	-	n/a	
<b>Total Expenditures / Uses</b>	<b>578,696</b>	<b>547,459</b>	<b>733,353</b>	<b>422,481</b>	<b>608,225</b>	<b>516,208</b>	<b>(152,015)</b>	<b>-29.6%</b>	
Sources over / (under) Uses	(5,895)	31,608	-	59,159	(87,374)	85,591	152,965		



City of Callaway  
 FY 2016 Budget  
 Team Count By Department

Department	Actual Count as September 30th														7/1/2015 FY15 Budget	FY15 Budget Change	Notes
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20			
City Council	5	5.0	5.0	5.0	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	2.0	1.0	2.0	2 Customer Service Representatives previously included under Sewer Dept.	
Planning/Code Enforcement	1.0	1.0	1.0	1.0	1.0	2.0	2.0	1.0	2.0	2.0	2.0	0.0	0.0	0.0	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	1.0	1.0	1.0	New Firefighter position proposed	
Public Works	18	18.0	12.0	12.0	12.0	16.0	12.0	12.0	10.5	14.5	15.0	0.5	0.5	0.5	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	1.0	1.0	1.0	Conference Ctr. Position removed but peak in department under City Administration. Eliminated 1 vacant Sewer Tech position.	
Water & Sewer Utilities	27	27.0	28.0	28.0	29.0	23.0	20.0	18.0	28.0	22.0	18.0	-4.0	-4.0	-4.0	-4.0	2 Customer Svc Raps are now shown in home department under City Administration. Eliminated minus 1/2 position previously shown in Public Works	
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	-0.5	-0.5	-0.5	minus 1/2 position previously shown in Public Works	
<b>Total Personnel</b>	<b>91.0</b>	<b>91.0</b>	<b>92.0</b>	<b>89.0</b>	<b>89.0</b>	<b>85.0</b>	<b>88.0</b>	<b>75.0</b>	<b>73.0</b>	<b>81.0</b>	<b>81.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>		



City of Callaway  
General Fund - FY 2016 Budget

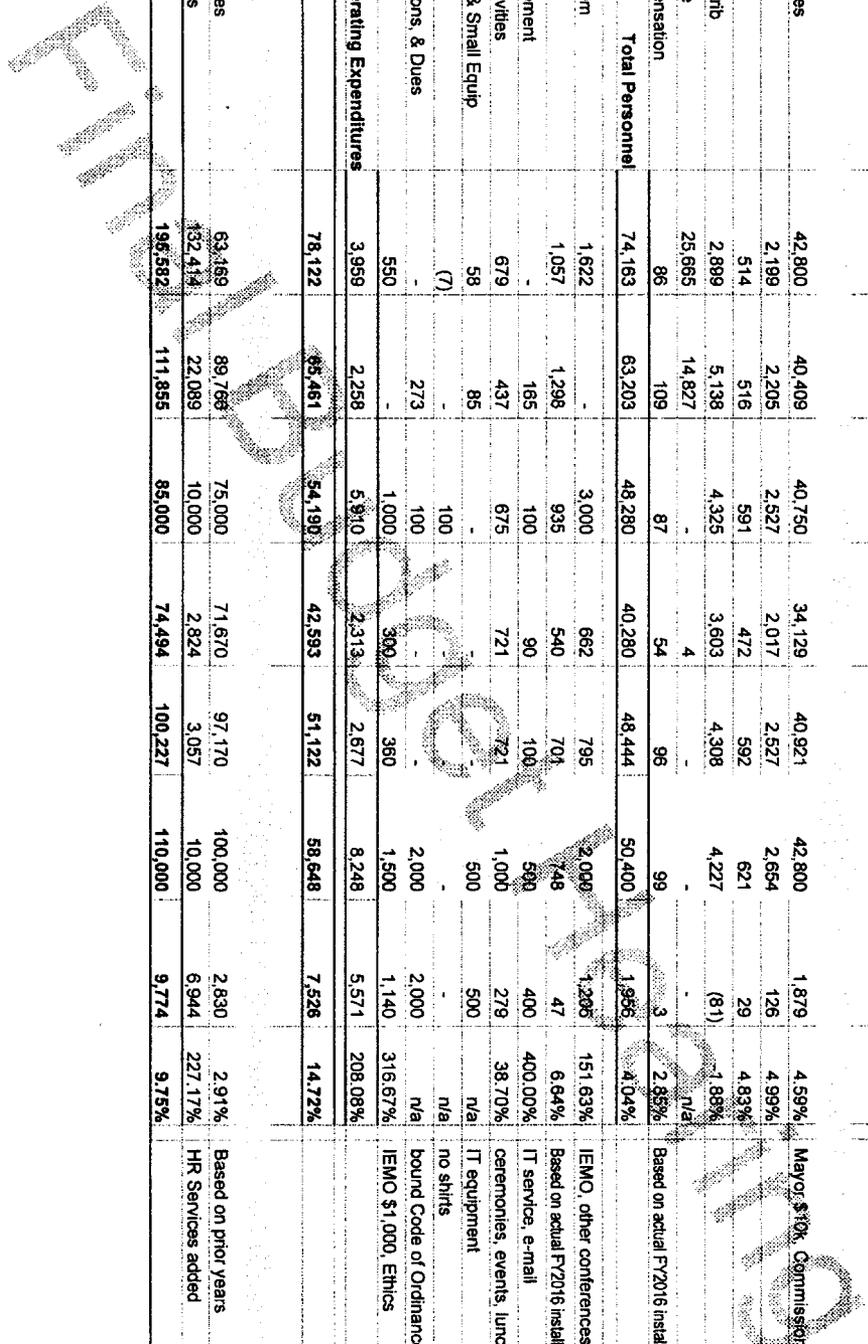
Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actuals thru Jul-15	FY 2015 Projected	FY2016 Proposed	Incr (Deer) from FY2015 Projected	% Budget Incr (Deer)	Notes
REVENUES/SOURCES										
01-310-311-10	Advalorem Property Taxes	\$ 1,037,464	\$ 1,022,354	\$ 1,002,236	1,020,004	\$ 1,021,000	\$ 1,003,362	(17,638)	-1.73%	Adjusted Prop Yaitue @ 95%, \$445,938,752 Estimate from FL DOR Office of Tax Research - 7/9/15, http://lev.state.fl.us/Content/local-government/data/county-municipal/index.cfm
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%	http://lev.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	408,239	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	7,800	7,608	-192	0.00%	
01-320-323-10	Franchise Fees - Electricity	680,398	758,112	965,000	643,418	772,008	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	88,000	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%	
01-320-323-80	Stormwater Fees	64,701	69,394	87,700	69,846	83,808	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	1,780	3,800	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	-	12,805	-	-	-	-	-	n/a	
01-330-334-10	State Grants - Storms & Floods	-	2,151	-	-	-	-	-	n/a	
01-330-334-90	State Grant - Other	3,716	4,086	3,860	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	387,400	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	171,585	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	685	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	1,239,895	843,267	1,124,400	1,282,755	158,355	14.08%	Estimate from FL DOR Office of Tax Research, http://lev.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	Min Vehicle Gas Tax Rebate	8,850	7,105	10,800	2,299	9,800	9,500	(300)	-3.06%	
01-340-341-10	Certif, 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 July-15	FY 2015 Projected	FY2016 Proposed	Incr (Decr) from FY2015 Projected	% Budget (Incr (Decr))	Notes
G/F Revenue - Continued										
01-340-343-31	Collection of Bad Debt	202	135	200	(1,058)	1,200	1,500	(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 150 registrations budgeted @ \$50 fee
01-350-351-10	Court Fines	3,647	2,680	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	26.00%	
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	29,034	35,582	35,000	31,722	35,900	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	1,592	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	\$1,879	31,880	30,200	(1,680)	-5.27%	
01-360-366-00	Donations - Private Sources	220	380	-	-	-	-	-	n/a	
01-360-366-15	Voluntary Park Fees	17,467	16,152	3,708	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	8,038	2,774	4,000	222	300	300	-	0.00%	Creative outdoor ads, sales tax collect allowances 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	575,069	-	-	-	-	-	-	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
<b>TOTAL REVENUES/SOURCES</b>		<b>6,238,174</b>	<b>5,892,779</b>	<b>6,643,669</b>	<b>4,888,473</b>	<b>5,886,084</b>	<b>6,174,117</b>	<b>285,033</b>	<b>4.84%</b>	

City of Callaway  
General Fund - FY 2016 Budget

Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actuals thru Jul-15	FY2015 Projected	FY2016 Proposed	Incr (Decr) from FY2015 Projected	% Budget	Notes
<b>EXPENDITURES/USES</b>										
<b>CITY COMMISSION</b>										
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	2,889	5,138	4,325	3,603	4,308	4,227	(81)	-1.85%	
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
	<b>Total Personnel</b>	<b>74,183</b>	<b>83,203</b>	<b>48,280</b>	<b>40,280</b>	<b>48,444</b>	<b>50,400</b>	<b>1,956</b>	<b>4.04%</b>	
01-511-304-00	Travel & Per Diem	1,622	-	3,000	662	795	2,008	1,286	151.63%	MEMO, other conferences and events
01-511-304-50	Insurance	1,057	1,298	935	540	701	748	47	6.84%	Based on actual FY2016 installment billing
01-511-304-65	R & M - IT Equipment	-	185	100	90	100	590	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	380	1,500	1,140	316.67%	MEMO \$1,000, Ethics
	<b>Total Operating Expenditures</b>	<b>3,959</b>	<b>2,258</b>	<b>5,910</b>	<b>2,313</b>	<b>2,677</b>	<b>8,248</b>	<b>5,571</b>	<b>208.08%</b>	
<b>TOTAL CITY COMMISSION</b>		<b>78,122</b>	<b>85,461</b>	<b>54,198</b>	<b>42,593</b>	<b>51,122</b>	<b>58,648</b>	<b>7,526</b>	<b>14.72%</b>	
<b>LEGAL SERVICES</b>										
01-514-303-11	City Attorney Fees	63,469	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
<b>TOTAL LEGAL SERVICES</b>		<b>195,882</b>	<b>111,855</b>	<b>85,000</b>	<b>74,494</b>	<b>100,227</b>	<b>110,000</b>	<b>9,774</b>	<b>9.75%</b>	

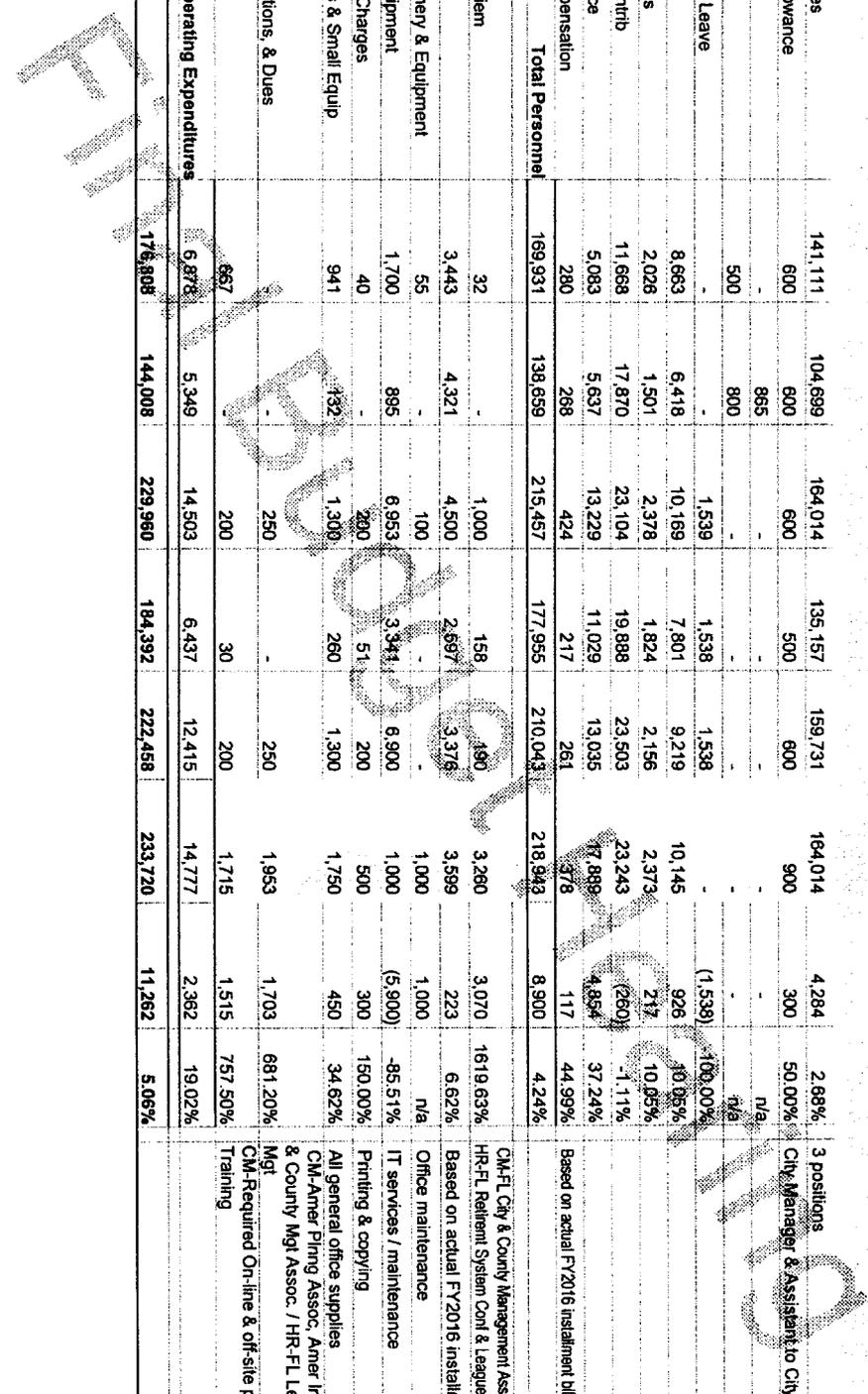


Final Budget

City of Callaway																																																																																																		
General Fund - FY 2016 Budget																																																																																																		
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<b>INFORMATION TECHNOLOGY</b>																																																																																																		
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																																																																																									
<b>TOTAL INFORMATION TECHNOLOGY</b>		-	-	-	-	-	69,150	69,150	n/a																																																																																									
		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="11" style="text-align: center;">Estimated Costs provided by IT Contractor</td> </tr> <tr> <td colspan="11">Antivirus licensing - 45 computers/servers</td> </tr> <tr> <td colspan="11">Microsoft Office licensing - \$15 per employee, per month</td> </tr> <tr> <td colspan="11">E-mail exchange service - \$13 per month X 50 employees</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1,350</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>9,000</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>7,800</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>18,150</td> <td></td> <td></td> <td></td> </tr> </table>									Estimated Costs provided by IT Contractor											Antivirus licensing - 45 computers/servers											Microsoft Office licensing - \$15 per employee, per month											E-mail exchange service - \$13 per month X 50 employees																		1,350											9,000											7,800											18,150			
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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 (Debt) from FY2015 Projected	% Budget Incr (Debt)	Notes
<b>CITY MANAGER</b>										
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	-	(1,539)	-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	10.65%	
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	17,889	4,854	37.24%	
01-512-102-40	Worker's Compensation	280	268	424	217	261	378	117	44.99%	Based on actual FY2016 installment billing
	<b>Total Personnel</b>	<b>169,931</b>	<b>138,659</b>	<b>215,457</b>	<b>177,955</b>	<b>210,043</b>	<b>218,943</b>	<b>8,900</b>	<b>4.24%</b>	
01-512-304-00	Travel & Per Diem	32	-	1,000	158	490	3,260	3,070	1619.63%	CM-FL City & County Management Assoc. Conf & FL League of Cities Conf.
01-512-304-50	Insurance	3,443	4,321	4,500	2,697	3,376	3,599	223	6.62%	HR-FL Retirement System Conf & League of Cities Workers Comp Conf
01-512-304-61	R & M - Machinery & Equipment	55	-	100	-	-	1,000	1,000	n/a	Based on actual FY2016 installment billing
01-512-304-65	R & M - IT Equipment	1,700	895	6,953	3,341	6,900	1,000	(5,900)	-85.51%	Office maintenance
01-512-304-90	Other Current Charges	40	-	200	51	200	500	300	150.00%	IT services / maintenance
01-512-305-10	Office Supplies & Small Equip	941	132	1,300	260	1,300	1,750	450	34.62%	Printing & copying
01-512-305-40	Books, Publications, & Dues	-	-	250	-	250	1,953	1,703	681.20%	All general office supplies
01-512-305-50	Education	667	5,349	200	30	200	1,715	1,515	757.50%	CM-Amer Piping Assoc. Amer Inst of Certified Planners, FL City & County Mgt Assoc. / HR-FL League of Cities, Society for HR Mgt
	<b>Total Operating Expenditures</b>	<b>6,873</b>	<b>5,349</b>	<b>14,503</b>	<b>6,437</b>	<b>12,415</b>	<b>14,777</b>	<b>2,362</b>	<b>19.02%</b>	CM-Required On-line & off-site planning CPE / HR-SHRM Training
<b>TOTAL CITY MANAGER</b>		<b>176,808</b>	<b>144,008</b>	<b>229,960</b>	<b>184,392</b>	<b>222,458</b>	<b>233,720</b>	<b>11,262</b>	<b>5.06%</b>	



City of Callaway  
General Fund - FY 2016 Budget

Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actual thru Jul-15	FY 2015 Projected	FY2016 Proposed	Incr (Decr) from FY2015 Projected	% Budget Incr (Decr)	Notes
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	800	450	450	600	150	33.33%	Per Commission - Redice cell allowance by half / Finance Director & US 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	19.85%	
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	19,152	10,421	119.35%	
01-513-102-40	Worker's Compensation	231	256	247	129	129	254	125	96.61%	Based on actual FY2016 installment billing
	<b>Total Personnel</b>	<b>144,460</b>	<b>124,123</b>	<b>130,883</b>	<b>111,880</b>	<b>131,972</b>	<b>155,981</b>	<b>23,989</b>	<b>18.18%</b>	
01-513-303-41	Accounting Auditing						51,350	51,350	n/a	Moved from General Govt
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 FL GFOA conf-Orlando, other travel for Trng-TRIM, state checks, sales tax, 1 to Springbrook conf.
01-513-304-00	Travel & Per Diem	229	691	400	32	466	2,500	2,100	525.00%	Based on actual FY2016 installment billing
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 prior year
01-513-304-61	R & M - Machinery & Equipment	-	-	180	-	-	100	100	n/a	Monitor, misc
01-513-304-65	R & M - IT Equipment	1,690	1,839	4,108	3,473	4,168	1,000	(3,168)	-76.01%	CAFR / Budget printing & binding
01-513-304-70	Finance - Printing & Binding	-	-	190	97	97	500	403	415.46%	TRIM Ads
01-513-304-90	Other Current Charges	484	507	500	500	500	500	-	0.00%	Calculator, printer cartridges, file storage and office supplies, check/deposit slips, 1099 forms, 195, CAFR Report supplies, etc.
01-513-305-10	Office Supplies & Small Equip	2,857	708	3,600	781	3,000	3,600	600	20.00%	
01-513-305-22	Uniforms	316	(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, FGOA 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	4,500	(500)	-10.00%	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/pynt processing trng needs (6 staff)
	<b>Total Operating Expenditures</b>	<b>15,833</b>	<b>16,795</b>	<b>26,945</b>	<b>15,149</b>	<b>29,564</b>	<b>40,449</b>	<b>10,885</b>	<b>36.82%</b>	
	<b>TOTAL FINANCE</b>	<b>160,293</b>	<b>140,918</b>	<b>157,828</b>	<b>127,029</b>	<b>161,536</b>	<b>196,410</b>	<b>34,874</b>	<b>21.69%</b>	

City of Callaway  
General Fund - FY 2016 Budget

Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actual thru Jul-15	FY 2015 Projected	FY2016 Proposed	Incr (Decr) from FY2015 Projected	% Budget	Notes
<b>GENERAL GOV'T / ADMINISTRATION</b>										
01-519-101-20	Regular Salaries	155,544	165,602	142,674	105,911	131,188	79,872	(51,296)	-39.11%	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	567	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	4,941	(2,441)	-33.07%	
01-519-102-11	Medicare Taxes	2,335	2,260	2,092	1,461	1,726	1,155	(573)	-33.07%	
01-519-102-20	Retirement Contrib	9,009	11,599	10,631	8,363	9,884	5,798	(4,085)	-41.33%	
01-519-102-30	Group Insurance	23,202	30,692	26,217	14,288	16,886	18,092	1,406	8.33%	
01-519-102-40	Worker's Compensation	346	327	349	171	171	186	14	7.95%	Based on actual FY2016 installment billing
	<b>Total Personnel</b>	<b>218,456</b>	<b>224,203</b>	<b>192,481</b>	<b>140,782</b>	<b>172,387</b>	<b>111,143</b>	<b>(61,204)</b>	<b>-35.51%</b>	
01-519-303-20	Accounting Auditing	56,034	42,000	61,350	50,404	55,404	-	(5,404)	-100.00%	FY 2016 Moved to Finance
01-519-303-41	Other Contractual Services	27,228	28,519	31,070	32,344	31,070	79,862	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	590	171	205	1,500	1,295	630.99%	City Clerk & Records Clerk training/certification
01-519-304-10	Communications/Telephone	10,506	10,437	9,008	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	6.82%	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	390	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 Municoode 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 refreshments, tape & snc prns, Dice 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: + Trolly (\$5,500)
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 (Deer) from FY2015 Projected	% Budget Incr (Deer)	Notes
<b>General Government - Continued</b>										
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	94	105	300	-	-	-	-	n/a	
01-519-305-40	Books, Publications, & Dues	5,579	4,185	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
	<b>Total Operating Expenditures</b>	<b>181,939</b>	<b>144,666</b>	<b>203,278</b>	<b>164,166</b>	<b>182,918</b>	<b>195,003</b>	<b>12,085</b>	<b>6.61%</b>	
01-519-606-10	Land	-	1,275	-	-	-	-	-	n/a	
01-519-606-30	Improvements O/T Buildings	-	15,850	-	-	-	-	-	n/a	
	<b>Total Capital Outlay</b>	<b>-</b>	<b>17,125</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>	
	<b>TOTAL GENERAL GOVT / ADMINISTRATION</b>	<b>400,395</b>	<b>385,993</b>	<b>395,789</b>	<b>304,948</b>	<b>355,265</b>	<b>305,148</b>	<b>(49,119)</b>	<b>-13.83%</b>	
<b>General Gov't - Contractual Services (01-519-303-41)</b>										
	Laserfiche Support	2,027.00					680.00			General Gov't - Books, Pubs & Dues (01-519-305-40)
	Document Disposal	1,500.00					750.00			WFRPC
	OH Janitorial	5,000.00					3,100.00			TPO
	Security Equipment	800.00					350.00			Sunshine 811
	Security Monitoring	380.00					550.00			FAPPO
	Pest Control	320.00					340.00			FCOMA
	Vehicle Maintenance	18,250.00					110.00			FACC
	Springbrook Maintanc	10,040.00					507.00			Notary
	Grant Writer	1,000.00					6,387.00			FLC
	Suppl Code of Ord.	1,700.00								Chamber
	Floor cleaning	450.00								BQLC
	BIS Digital	10,715.00								NWFJC
	Springbrook HR Lic &	27,600.00								Newspaper
	Grand Total	79,882.00								City Clerk dues
										Grand Total

Final Budget Review

City of Callaway General Fund - FY 2016 Budget										
Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actual thru Jul-15	FY 2015 Projected	FY2016 Proposed	Inc/ (Decr) from FY2015 Projected	% Budget Inc/ (Decr)	Notes
<b>ELECTIONS</b>										
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	
	<b>TOTAL ELECTIONS</b>	-	4,721	-	-	-	6,250	6,250	n/a	

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
<b>PLANNING &amp; CODE ENFORCEMENT</b>										
01-515-101-20	Regular Salaries	103,510	84,854	75,501	52,288	64,288	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	284	-	-	-	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	2,962	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	5,898	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	72.95%	
01-515-102-40	Worker's Compensation	1,088	1,230	1,624	829	829	2,068	1,239	148.52%	Based on actual FY2016 installment billing
	<b>Total Personnel</b>	<b>141,859</b>	<b>120,728</b>	<b>102,249</b>	<b>68,909</b>	<b>85,253</b>	<b>113,021</b>	<b>27,768</b>	<b>32.57%</b>	
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	37,990	33,750	900.00%	Board Comp. Clean & Lien svcs (labour), EAR, Eval & Appraisal Rpt
01-515-303-42	Animal Control	99,064	108,463	122,366	58,046	98,046	119,868	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 & Gids	513	662	500	31	37	500	463	1260.32%	
01-515-304-61	R & M - Machinery & Equipment	632	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	1,807	1,890	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	8,790	6,497	7,796	3,000	(4,796)	-61.52%	legal ads & notices, recording fees
01-515-305-10	Office Supplies & Small Equip	452	1,086	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, Foodplane Management
01-515-305-50	Education	207	20	500	-	500	1,000	500	100.00%	FL Assoc of Code Ent. Continuing Education Units
	<b>Total Operating Expenditures</b>	<b>113,385</b>	<b>122,831</b>	<b>148,476</b>	<b>73,321</b>	<b>116,614</b>	<b>177,730</b>	<b>61,116</b>	<b>52.41%</b>	
	<b>Planning &amp; Code Enforcement - Continued</b>									
01-515-606-10	Vehicles	-	-	20,789	20,789	20,789	25,000	4,211	20.26%	Ford F-150
01-515-606-41	Office Mach & Equip	1,995	-	-	-	-	-	-	n/a	
	<b>Total Capital Outlay</b>	<b>1,995</b>	<b>-</b>	<b>20,789</b>	<b>20,789</b>	<b>20,789</b>	<b>25,000</b>	<b>4,211</b>	<b>20.26%</b>	
	<b>TOTAL PLANNING &amp; CODE ENFORCEMENT</b>	<b>257,239</b>	<b>243,559</b>	<b>271,514</b>	<b>163,019</b>	<b>222,656</b>	<b>316,761</b>	<b>93,095</b>	<b>41.81%</b>	

Final Budget Held

City of Callaway										
General Fund - FY 2016 Budget										
Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actual thru Jul-15	FY 2015 Projected	FY2016 Proposed	Incr (Decr) from FY2015 Projected	% Budget Incr (Decr)	Notes
<b>LAW ENFORCEMENT</b>										
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	6,895	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%	
	<b>TOTAL LAW ENFORCEMENT</b>	<b>1,313,205</b>	<b>1,345,898</b>	<b>1,412,989</b>	<b>1,177,488</b>	<b>1,412,602</b>	<b>1,483,300</b>	<b>70,698</b>	<b>6.00%</b>	

City of Callaway  
General Fund - FY 2016 Budget

Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actual thru Jul-15	FY 2015 Projected	FY2016 Proposed	Incr (Decr) from FY2015 Projected	% Budget Incr (Decr)	Notes
<b>FIRE DEPARTMENT</b>										
01-522-101-20	Regular Salaries	468,948	438,095	513,712	416,577	492,319	549,801	57,283	11.54%	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 shift of 5 and 1 shift of 4. One employee Fire Chief. Cut in half per Commission 13 employees \$150 per quarter per employee (reimbursed by State)
01-522-101-35	Cell Phone Allowance	600	650	600	500	600	300	(300)	-50.00%	
01-522-101-40	Overtime	32,269	41,003	53,500	48,677	57,528	50,000	(7,528)	-13.09%	
01-522-101-50	Special Pay	4,500	6,100	-	-	-	-	-	n/a	
01-522-101-55	Firefighter Suppl Compensation	900	1,780	1,800	1,200	1,200	1,200	-	0.00%	
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	8,286	6,411	7,576	7,557	(19)	-0.25%	
01-522-102-20	Retirement Contrib	80,478	90,643	113,393	96,109	113,588	117,649	4,066	3.58%	
01-522-102-30	Group Insurance	109,175	108,842	108,266	57,461	67,909	97,748	29,839	43.94%	
01-522-102-40	Worker's Compensation	18,656	20,337	22,316	14,298	14,998	28,412	14,114	98.71%	
01-522-102-50	Unemployment Compensation	927	289	-	-	-	-	-	n/a	
	<b>Total Personnel</b>	<b>751,537</b>	<b>742,616</b>	<b>857,354</b>	<b>686,645</b>	<b>787,406</b>	<b>884,782</b>	<b>97,374</b>	<b>12.37%</b>	
01-522-303-41	Other Contractual Services	168	168	-	140	182	180	(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	6,978	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	308	169	203	300	97	47.59%	Shipping & postage
01-522-304-30	Utilities	15,014	18,373	15,500	13,012	15,615	18,375	2,760	17.69%	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	2,689	7,615	12,700	6,402	7,682	10,000	2,318	30.17%	Includes fire / BCSSO 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	4,695	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	Actual thru Jul-15	FY 2015 Projected	FY2016 Proposed	Incr (Decr) from FY2015 Projected	% Budget Incr (Decr)	Notes
<b>Fire - Continued</b>										
01-522-304-80	Promotional Activities	819	656	700	863	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	19.88%	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. Generic 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	588	97	23.97%	Continuing Education Materials
01-522-305-50	Education	2,787	1,445	2,188	1,220	1,464	3,080	1,536	104.92%	Healthstream membership 16 members EMT training, recertifications, Live Fire Training
	<b>Total Operating Expenditures</b>	<b>97,888</b>	<b>108,864</b>	<b>128,364</b>	<b>86,249</b>	<b>102,813</b>	<b>124,827</b>	<b>22,314</b>	<b>21.77%</b>	
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 PU
01-522-606-40	Machinery & Equipment	5,508	-	11,025	10,956	10,956	-	(10,956)	-100.00%	
	<b>Total Capital Outlay</b>	<b>256,945</b>	<b>-</b>	<b>11,025</b>	<b>10,956</b>	<b>10,956</b>	<b>60,000</b>	<b>49,044</b>	<b>447.67%</b>	
<b>TOTAL FIRE DEPARTMENT</b>		<b>1,106,369</b>	<b>851,482</b>	<b>996,743</b>	<b>765,850</b>	<b>900,876</b>	<b>1,069,609</b>	<b>168,733</b>	<b>18.73%</b>	<b>\$ 2,604</b>

Final Budget

City of Callaway  
General Fund - FY 2016 Budget

Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actual thru Jul-15	FY2015 Projected	FY2016 Proposed	Incr (Decr) from FY2015 Projected	% Budget Incr (Decr)	Notes
<b>STREETS</b>										
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	850	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)	-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)	-13.11%	
01-541-102-30	Group Insurance	65,055	54,089	59,828	32,732	37,196	56,029	18,834	50.83%	
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
	<b>Total Personnel</b>	<b>543,749</b>	<b>462,467</b>	<b>524,092</b>	<b>369,835</b>	<b>433,409</b>	<b>439,010</b>	<b>5,601</b>	<b>1.29%</b>	
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
01-541-304-20	Travel & Per Diem	311	532	210	40	48	210	162	337.50%	
01-541-304-31	Transportation/Postage	41	38	210	-	210	210	210	0.00%	
01-541-304-40	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	14,872	8,581	11,156	11,895	739	n/a	No barricade rentals
01-541-304-60	Insurance	13,798	15,477	840	864	797	840	43	6.63%	Based on actual FY2016 installment billing
01-541-304-60	R & M Buildings & Grds	125	160	840	17,792	21,350	19,900	(2,450)	-11.48%	
01-541-304-61	R & M - Machinery & Equipment	21,079	17,382	12,800	1,843	2,212	12,800	10,388	469.62%	R&M of heavy equip, radios & maintaining LED traffic signals
01-541-304-62	R & M Vehicles	4,073	4,800	1,043	911	1,094	830	(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	4,433	4,806	1,800	1,800	1,800	1,800	1,800	n/a	Estimate from On Systems, 3 LED monitors, 3 thin clients
01-541-305-20	Operating Supplies	34,673	32,481	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	833	2,086	975	557	669	1,575	906	135.47%	Boots, jackets & Callaway shirts
01-541-305-22	Uniforms	833	2,086	975	557	669	1,575	906	135.47%	Signs & materials, Striping & paving, Moved paving
01-541-305-30	Road Materials & Supplies	83,826	16,033	72,928	10,726	12,871	74,894	62,023	481.87%	FL Stormwater Assoc dues
01-541-305-40	Books, Publications, & Dues	619	533	1,025	380	456	525	69	15.05%	Level I & II Stormwater Certifications and Licenses
01-541-305-50	Education	166	283	1,420	565	678	1,000	322	47.49%	
	<b>Total Operating Expenditures</b>	<b>336,135</b>	<b>278,709</b>	<b>338,434</b>	<b>194,089</b>	<b>233,316</b>	<b>344,134</b>	<b>110,818</b>	<b>47.50%</b>	
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
01-541-606-40	Machinery & Equipment	18,984	-	173,335	163,309	179,559	220,000	40,441	22.52%	Pick Up Truck (replace #11)
01-541-606-50	Drainage Projects	-	-	273,335	279,559	279,559	1,650	1,650	n/a	Replace Hot patch Trailer \$33k, street sweeper \$185k-required
	<b>Total Capital Outlay</b>	<b>18,984</b>	<b>90,000</b>	<b>273,335</b>	<b>163,309</b>	<b>279,559</b>	<b>361,650</b>	<b>82,091</b>	<b>29.36%</b>	
<b>TOTAL STREETS</b>		<b>898,868</b>	<b>831,176</b>	<b>1,135,861</b>	<b>727,233</b>	<b>946,284</b>	<b>1,144,794</b>	<b>198,510</b>	<b>20.98%</b>	

City of Callaway  
General Fund - FY 2016 Budget

Number	Description	FY2013 Actual	FY2014 Actual	FY2015 Budget	Actual thru Jul-15	FY 2015 Projected	FY2016 Proposed	Incr (Decr) from FY2015 Proposed	% Budget Incr (Decr)	Notes
<b>MAINTENANCE SHOP</b>										
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	(109)	-1.13%	
01-549-102-30	Group Insurance	20,395	20,924	17,801	14,834	17,531	20,202	2,671	15.24%	
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
	<b>Total Personnel</b>	<b>161,270</b>	<b>164,214</b>	<b>163,472</b>	<b>133,113</b>	<b>156,945</b>	<b>166,218</b>	<b>9,273</b>	<b>5.91%</b>	
01-549-303-40	Cleaning & Laundry	1,859	2,098	2,345	1,829	2,195	2,345	150	6.84%	Janitorial services
01-549-303-41	Other Contractual Services	771	745	690	657	690	690	-	0.00%	
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	(499)	-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	1,058	53	64	1,050	986	1551.88%	Cable modem of shop, dumpster hauling
01-549-305-10	Office Supplies & Small Equip	165	146	218	180	192	250	58	30.24%	Office supplies and small tools
01-549-305-20	Operating Supplies	378	850	3,455	713	856	3,500	2,844	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	288	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
	<b>Total Operating Expenditures</b>	<b>26,535</b>	<b>33,813</b>	<b>37,833</b>	<b>25,413</b>	<b>29,807</b>	<b>39,764</b>	<b>10,157</b>	<b>34.31%</b>	
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
	<b>Total Capital Outlay</b>	<b>5,952</b>	<b>-</b>	<b>7,200</b>	<b>7,654</b>	<b>7,654</b>	<b>4,500</b>	<b>(3,154)</b>	<b>-41.21%</b>	
	<b>TOTAL MAINTENANCE SHOP</b>	<b>193,757</b>	<b>198,027</b>	<b>208,505</b>	<b>166,180</b>	<b>194,206</b>	<b>210,482</b>	<b>16,276</b>	<b>8.38%</b>	<b>\$</b>

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
<b>LEISURE SERVICES</b>										
01-572-101-20	Regular Salaries	243,633	207,239	236,666	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	38.15%	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	4,965	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	71,619	20,768	40.85%	
01-572-102-40	Worker's Compensation	6,982	7,193	7,957	4,168	4,198	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	2,693	1,000	(1,693)	-62.44%	Not normally budgeted
	<b>Total Personnel</b>	<b>356,599</b>	<b>308,087</b>	<b>352,803</b>	<b>274,983</b>	<b>320,323</b>	<b>452,217</b>	<b>131,895</b>	<b>41.18%</b>	
01-572-303-40	Cleaning & Laundry	2,423	2,448	2,000	2,820	3,144	3,640	486	15.78%	Increase in cost and services.
01-572-303-41	Other Contractual Service	49,956	84,881	69,700	56,731	68,077	3,060	(85,017)	-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	48,269	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	3,880	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	Actual thru Jul-15	FY 2015 Projected	FY2016 Proposed	Incr (Deer) from FY2015 Projected	% Budget Incr (Deer)	Notes
<b>Leisure Services - Continued</b>										
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%	Business cards, t-shirts, etc.
01-572-304-70	Printing & Binding	207	101	400	50	399	400	1	0.25%	Veteran's Day Celebration-1,000, Christmas Tree Lighting-400, Children's Fishing Rodeo- 600, Thanksgiving Employee Luncheon 400
01-572-304-80	Promotional Activities	1,041	670	1,000	922	999	2,400	1,401	140.24%	newspaper ads, trash disposal (\$5220), drug test, signs, fire extinguishers, plaques
01-572-304-90	Other Current Charges	10,403	9,938	6,700	8,491	10,189	9,000	(1,189)	-11.67%	One new computer and office supplies for CACC and LSB.
01-572-305-10	Office Supplies & Small Equip	982	1,008	1,000	820	999	1,500	500	50.15%	Estimate from On Systems
01-572-305-11	IT Software & Equip	-	-	-	-	-	2,800	2,800	n/a	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. For 6 vehicles and all equipment.
01-572-305-20	Operating Supplies	19,938	15,344	15,000	13,631	15,000	20,000	5,000	33.33%	Includes steel toed boots.
01-572-305-21	Fuel & Lubricants	15,767	16,155	12,000	7,943	9,531	12,000	2,469	25.90%	Playground Safety Certification, DACS Lawn & Ornamental Applicator Licenses, Green Industry BMP, MOT Certifications etc.
01-572-305-22	Uniforms	1,834	1,942	2,000	716	2,000	2,100	100	5.00%	CEU's for Pesticide Applicator Licenses, Maintenance of Traffic Certification, GIBMP Cert., Sports Turf Manager Certification etc.
01-572-305-40	Books, Publications, & Dues	1,187	898	1,100	486	1,041	1,200	159	15.27%	
01-572-305-50	Education	1,007	1,157	1,200	175	925	1,200	275	29.73%	
<b>Total Operating Expenditures</b>		<b>269,615</b>	<b>287,034</b>	<b>287,780</b>	<b>233,266</b>	<b>306,718</b>	<b>240,995</b>	<b>(65,723)</b>	<b>-21.43%</b>	
01-572-606-30	Improvements O/T Buildings	-	8,301	60,000	9,293	60,000	38,700	(21,300)	-35.50%	Lighting Detection System -\$13,000, Camera System for CACC-\$5,000, Sound System Upgrade-\$4,000, Baiting 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)
<b>Total Capital Outlay</b>		<b>-</b>	<b>8,301</b>	<b>140,596</b>	<b>67,275</b>	<b>140,596</b>	<b>108,000</b>	<b>(32,596)</b>	<b>-23.18%</b>	
<b>TOTAL RECREATION/ATHLETICS</b>		<b>626,215</b>	<b>613,422</b>	<b>791,099</b>	<b>592,224</b>	<b>767,636</b>	<b>801,212</b>	<b>33,576</b>	<b>4.37%</b>	

Final 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
<b>NON-DEPARTMENTAL</b>										
01-581-303-99	Cost Allocation Transfers	(566,437)	(548,504)	(532,936)	(399,702)	(532,936)	(544,087)	(11,151)	2.09%	
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	85,784	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 in order to maintain fund balance due to debt payoff.
01-581-909-42	Transfer to Sewer	-	325,504	288,000	245,569	332,000	-	(332,000)	-100.00%	
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	
<b>TOTAL NON-DEPARTMENTAL</b>		<b>929,527</b>	<b>373,861</b>	<b>715,821</b>	<b>322,365</b>	<b>405,209</b>	<b>977,218</b>	<b>574,808</b>	<b>141.16%</b>	
<b>TOTAL EXPENDITURES (all departments)</b>		<b>6,336,380</b>	<b>5,310,381</b>	<b>6,455,269</b>	<b>4,647,814</b>	<b>5,740,078</b>	<b>6,982,691</b>	<b>1,242,613</b>	<b>21.65%</b>	
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		<b>(98,206)</b>	<b>582,398</b>	<b>188,400</b>	<b>240,658</b>	<b>446,006</b>	<b>(911,574)</b>	<b>(957,580)</b>	<b>-655.85%</b>	

**City of Callaway**  
**CRA Fund - FY 2016 Budget**

Number	Description	FY2013	FY2014	FY2015	Actuals		FY 2015	FY2016	Incr (Decr) from	% Projected	Notes
		Actual	Actual	Budget	Thru Jul-15	Projected	Budget	FY2015 Projected	Incr (Decr)		
<b>REVENUES/SOURCES</b>											
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	
11-330-336-10	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		
<b>TOTAL REVENUES/SOURCES</b>		<b>53,972</b>	<b>29,946</b>	<b>116,118</b>	<b>25,571</b>	<b>25,685</b>	<b>23,673</b>	<b>(2,012)</b>	<b>-7.9%</b>		
<b>EXPENDITURES/USES</b>											
11-510-303-10	Engineering Services	13,650	9,185	7,000	4,221	4,709	500	(4,209)	-69.4%	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	-	5,800	-	-	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	495	-	695	-	-	50	50	n/a		
11-510-305-40	Books, Publications, Dues	-	-	500	-	-	500	(195)	-28.1%	FL redevelopment training	
11-510-305-50	Education	-	-	500	-	-	500	500	n/a	N. Kimbrel Drainage to match state grt	
11-510-606-50	Stormwater Projects	-	-	51,523	-	-	75,000	75,000	n/a	Facade Improvement Grants	
11-510-808-31	Redevelopment Grants	9,445	2,250	5,000	-	-	5,000	5,000	n/a	Each	
11-510-808-33	Commercial Demolition Grants	6,000	7,000	5,000	-	-	10,000	10,000	n/a	Landscape, monuments, lighting, etc.	
11-510-806-30	Improvements O/E Buildings	-	-	40,000	-	-	40,000	(40,000)	-100.0%		
<b>TOTAL EXPENDITURES/USES</b>		<b>38,118</b>	<b>19,615</b>	<b>116,118</b>	<b>4,966</b>	<b>45,404</b>	<b>102,760</b>	<b>67,347</b>	<b>126.3%</b>		
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ 14,854</b>	<b>\$ 10,331</b>	<b>\$ -</b>	<b>\$ 20,605</b>	<b>\$ (19,819)</b>	<b>\$ (79,177)</b>	<b>\$ (69,369)</b>			

**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 Proposed	% Budget Incr (Decr)	
<b>REVENUES/SOURCES</b>										
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
<b>TOTAL REVENUES/SOURCES</b>		<b>1,410,200</b>	<b>91,184</b>	<b>89,757</b>	<b>89,757</b>	<b>89,757</b>	<b>1,431,305</b>	<b>1,341,548</b>	<b>1494.6%</b>	
<b>EXPENDITURES/USES</b>										
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%	
<b>TOTAL EXPENDITURES/USES</b>		<b>1,410,200</b>	<b>91,184</b>	<b>89,757</b>	<b>37,392</b>	<b>89,757</b>	<b>1,431,305</b>	<b>1,341,548</b>	<b>1494.6%</b>	
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 52,365</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>n/a</b>	

Final Budget 2016

City of Callaway

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

Number	Description	FY2013	FY2014	FY2015	Actuals		FY 2016	FY2016	FY2016	FY2016	% Budget	Notes
		Actual	Actual	Budget	July 2015	Projected	Budget	net (Debt) from FY2015 Project	Incr (Deacr)	Incr (Deacr)		
<b>REVENUES/SOURCES</b>												
31-330-334-74	NWFWMD Gr-Lancea/Pidgeon 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	-	35,339	0	-	353,000	353,000	-	-	n/a	No City Match Required	
31-330-334-80	NWFWMD Grant Proceeds	-	85,764	110,000	18,388	18,388	90,000	71,612	-	389.4%		
31-380-381-10	Transfers from General Fund	-	-	-	-	-	-	-	-	-		
<b>TOTAL REVENUES/SOURCES</b>		<b>122,199</b>	<b>278,008</b>	<b>931,238</b>	<b>44,668</b>	<b>939,626</b>	<b>443,000</b>	<b>(396,626)</b>	<b>-</b>	<b>-47.2%</b>		
<b>EXPENDITURES/USES</b>												
31-519-606-45	Software Upgrade Project	93,346	9,600	0	-	60,000	60,000	-	-	n/a		
31-519-606-46	City Hall Renovations	-	-	0	-	30,000	30,000	-	-	n/a	Design \$10k, Construction \$50k	
31-519-606-47	City-Wide Phone System	-	35,339	705,217	-	705,217	(705,217)	-	-	-100.0%	Projected Includes Encumbered Amt	
31-541-606-20	Stormwater Improvements	-	33,698	116,021	40,258	116,021	(116,021)	-	-	-100.0%	Projected Includes Encumbered Amt	
31-541-606-30	FDOT - 7th St Sidewalk	-	-	0	-	353,000	353,000	-	-	-100.0%	Projected Includes Encumbered Amt	
31-541-606-77	FDOT - Bob Little Rd Sidewalk	-	2,974	110,000	18,388	18,388	(18,388)	-	-	-100.0%	Projected Includes Encumbered Amt	
31-541-606-40	Berthe Ave Spillway Project	-	-	0	-	-	-	-	-	n/a		
31-572-606-30	Parking Lot Improvements	-	-	0	-	-	-	-	-	n/a		
31-584-909-10	Budgeted Increase to Reserves	-	-	0	-	-	-	-	-	n/a		
<b>TOTAL EXPENDITURES/USES</b>		<b>127,046</b>	<b>273,162</b>	<b>931,238</b>	<b>109,251</b>	<b>839,626</b>	<b>443,000</b>	<b>(396,626)</b>	<b>-</b>	<b>-47.2%</b>		
<b>REVENUES OVER (UNDER) EXPENDITURES</b>												
		<b>(4,846)</b>	<b>4,846</b>	<b>-</b>	<b>(64,583)</b>	<b>-</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>n/a</b>		

City of Callaway  
Water Fund - FY 2016 Budget

Number	Description	FY2013	FY2014	FY 2016	Actuals	Total	FY2016	Incr (Decr) from	% Budget	Notes
		Actual	Actual	Budget	Thru July 2015	Projected	Proposed	FY2015 Projected	Incr (Decr)	
<b>REVENUES/SOURCES</b>										
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	Based on prior years ratios to water cost
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%	Removed
41-340-343-34	Penalties	45,814	45,438	47,000	79,108	94,930	95,000	70	0.1%	Out-of notice to be provided
41-340-343-35	System Taps	700	560	500	2,095	2,855	2,800	(55)	-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	2,280	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	288	338	-	(338)	-100.0%	
41-360-363-00	Incr in Fair Value of Investmt	24,055	(8,198)	9,408	0	34,107	-	(34,107)	-100.0%	
41-360-364-00	Disposition of Fixed Assets	6,718	2,410	-	5,745	5,745	3,900	(1,945)	-33.9%	
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	
<b>TOTAL REVENUES / SOURCES</b>		<b>2,972,440</b>	<b>2,931,808</b>	<b>4,684,401</b>	<b>2,621,308</b>	<b>3,214,330</b>	<b>2,761,750</b>	<b>(452,580)</b>	<b>-14.1%</b>	

Final

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

Number	Description	FY2013	FY2014	FY2015	Actuals		Total		FY2016	Incr (Decr) from	% Budget	Notes
		Actual	Actual	Budget	Thru July 2016	Projected	Proposed	FY2015 Projected	Incr (Decr)	Incr (Decr)		
<b>EXPENSES / USES</b>												
41-533-101-20	Regular Salaries	278,093	237,711	295,898	182,485	215,665	333,706	118,041	54.7%			
41-533-101-35	Cell Phone Allowance	-	300	600	250	325	300	(25)	-7.7%			Utilities Superintendent Oscar Martinez
41-533-101-40	Overtime	24,837	25,840	31,500	17,719	20,941	31,500	10,559	50.3%			
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	19,946	6,257	45.7%			
41-533-102-11	Medicare Taxes	4,071	3,741	4,602	2,709	3,201	4,665	1,463	45.7%			
41-533-102-20	Retirement Contrib	18,132	22,039	26,222	17,007	20,089	26,385	6,286	31.3%			
41-533-102-30	Group Insurance	61,311	62,205	63,695	39,030	46,126	73,294	27,167	58.9%			
41-533-102-40	Worker's Compensation	10,451	11,713	11,474	5,468	5,468	11,997	6,529	119.4%			Based on actual FY2016 installment billing
	<b>Total Personnel</b>	<b>420,407</b>	<b>395,621</b>	<b>443,638</b>	<b>276,251</b>	<b>326,514</b>	<b>501,792</b>	<b>176,278</b>	<b>54.2%</b>			
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	936,376	882,768	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	21,999	-	-	-	-	n/a			Removed
41-533-304-00	Travel & Per Diem	1,081	-	2,625	43	57	2,625	2,568	4474.2%			
41-533-304-10	Communications/Telephone	4,220	4,589	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	19,294	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)	-7.9%			Based on actual FY2016 installment billing
41-533-304-60	R & M Building & 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		FY2014		FY 2015		Actuals		Total		FY2016		Incr (Decr) from		% Budget		Notes	
		Actual	Budget	Actual	Budget	Actual	Budget	July 2015	July 2016	Projected	Proposed	FY2015 Projected	FY2016 Proposed	FY2015 Projected	Incr (Decr)	Incr (Decr)			
<b>Water Expenditures - Continued</b>																			
41-533-304-90	Other Current Charges	3,901	16,550	5,287	16,550	10,354	10,354	13,805	16,550	2,745	19.9%								
41-533-305-10	Office Supplies & Small Equip	2,386	3,150	1,059	3,150	1,132	1,132	1,510	3,150	1,640	108.6%								
41-533-305-20	Operating Supplies	9,720	12,983	6,720	12,983	8,681	8,681	11,575	12,983	1,408	12.2%								
41-533-305-21	Fuel & Lubricants	29,397	30,000	28,118	30,000	13,646	13,646	18,194	30,000	11,806	64.9%								
41-533-305-22	Uniforms	861	2,185	1,618	2,185	1,216	1,216	1,622	2,500	878	84.2%								
41-533-305-23	Meters	109,964	-	148,281	-	6,001	6,001	8,001	-	(8,001)	-100.0%								
41-533-305-24	Meters - Sandy Creek	2,950	3,150	2,844	3,150	2,800	2,800	3,150	3,150	-	0.0%								
41-533-305-30	Road Materials & Supplies	-	3,675	2,031	3,675	2,132	2,132	2,943	3,675	832	29.3%								
41-533-305-40	Books, Publications & Dues	1,254	1,050	873	1,050	904	904	1,206	1,050	(156)	-12.9%								
41-533-305-50	Education	661	5,450	944	5,450	2,043	2,043	2,723	6,510	3,787	139.0%								
41-533-305-90	Depreciation	463,642	-	425,837	-	-	-	-	-	-	-								No budget for non-cash item
	<b>Total Operating</b>	<b>1,695,298</b>	<b>1,224,423</b>	<b>1,763,546</b>	<b>1,224,423</b>	<b>903,608</b>	<b>903,608</b>	<b>1,263,861</b>	<b>1,415,235</b>	<b>161,574</b>	<b>12.9%</b>								
41-533-707-10	Principal Pmt on Debt	-	50,000	(1)	50,000	50,000	50,000	2,116,315	2,116,315	2,116,315	n/a								Payoff 2008 Water Tank Bonds
41-533-707-20	Interest	610,579	98,653	600,367	98,653	350,711	350,711	39,963	251,500	152,837	154.9%								1/2 Interest for new debt service - interest only for 5 years
41-533-707-10	Principal Pmt on Debt	-	238,685	-	238,685	-	-	500,220	-	(500,220)	-100.0%								
41-533-707-20	Interest	-	\$00,220	-	\$00,220	-	-	1,000	-	(1,000)	-100.0%								1/2 of bond refinace issuance cost
	<b>Total Debt Service</b>	<b>635,289</b>	<b>887,567</b>	<b>600,366</b>	<b>887,567</b>	<b>400,711</b>	<b>400,711</b>	<b>599,883</b>	<b>2,367,815</b>	<b>1,767,932</b>	<b>294.7%</b>								Increased by \$961,742
41-533-606-10	Vehicles	-	-	-	-	-	-	65,000	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	430,000	n/a								Includes water line relocation
41-533-606-40	Mach & Equipment	-	10,950	-	10,950	13,458	13,458	270,000	270,000	256,542	1906.2%								Vac-Con Truck (replace #29) & Valve machine
41-533-606-64	Automation of METER System	-	1,800,000	-	1,800,000	535,084	535,084	600,000	1,200,000	600,000	100.0%								
	<b>Total Capital Outlay</b>	<b>-</b>	<b>1,810,950</b>	<b>-</b>	<b>1,810,950</b>	<b>548,522</b>	<b>548,522</b>	<b>613,458</b>	<b>1,965,000</b>	<b>1,351,542</b>	<b>220.3%</b>								
41-580-909-30	Indirect Cost Transfer	217,802	188,928	210,822	188,928	141,696	141,696	188,928	212,740	23,812	12.6%								
41-580-909-50	Transfer to Sewer Fund	33,930	28,895	32,428	28,895	21,671	21,671	28,895	-	(28,895)	-100.0%								
	<b>Total Non-Operating</b>	<b>251,732</b>	<b>217,823</b>	<b>243,250</b>	<b>217,823</b>	<b>163,367</b>	<b>163,367</b>	<b>217,823</b>	<b>212,740</b>	<b>(5,083)</b>	<b>-2.3%</b>								
	<b>TOTAL EXPENSES / USES</b>	<b>3,002,667</b>	<b>4,684,401</b>	<b>2,992,793</b>	<b>4,684,401</b>	<b>2,292,459</b>	<b>2,292,459</b>	<b>3,010,339</b>	<b>6,462,582</b>	<b>3,452,243</b>	<b>114.7%</b>								
	<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>(30,227)</b>	<b>0</b>	<b>(60,977)</b>	<b>0</b>	<b>228,849</b>	<b>228,849</b>	<b>203,991</b>	<b>(3,700,832)</b>	<b>(3,904,823)</b>									

City of Callaway

Sewer Fund - FY 2016 Budget

Number	Description	FY2013		FY2014		FY2015		Actuals Thru July 2015		Total FY 2015 Projected		FY2016 Budget		Incr (Dect) from FY2015 Projected		% Budget Incr (Dect)		Notes	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget		
<b>REVENUES/SOURCES</b>																			
42-320-324-21	Impact Fees - Sewer	410,491	15,000	51,184	15,000	59,915	59,915	59,915	60,000	85	0.1%								
42-320-325-05	Special Capital Exp Fees	363,015	15,000	-	15,000	-	-	-	-	-	n/a								
42-340-343-31	Collection of Bad Debt	4,998	3,000	2,965	3,000	(20,375)	(20,375)	(20,375)	20,800	20,875	-100.0%	Removed							
42-340-343-32	Account Fees	20,097	19,000	19,029	19,000	17,154	20,122	17,154	20,800	(1,229)	-0.6%								
42-340-343-34	Penalties	78,518	90,000	81,024	90,000	73,289	86,700	73,289	85,800	(1,700)	-2.0%								
42-340-343-35	System Taps	1,240	2,100	200	2,100	2,393	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	3,858,602	3,939,844	4,039,891	3,939,844	3,396,772	4,085,200	3,396,772	4,085,200	-	0.0%	Decreased by \$216,650 - 9-21-2015							
42-360-361-05	Dividends	-	4,400	-	4,400	-	-	-	-	-	n/a								
42-360-361-10	Interest	6,223	7,000	5,792	7,000	4,310	7,389	4,310	7,000	(389)	-5.3%								
42-360-361-20	Interest - Impact Fees	3,610	3,600	3,358	3,600	945	3,782	945	3,600	(182)	-4.8%								
42-360-361-42	Interest - Spec Cap Exp Fees	59,078	-	49,983	-	-	-	-	-	-	n/a								
42-360-361-45	Interest - Sandy Creek Assmts	-	56,926	-	56,926	(4,107)	55,000	(4,107)	55,000	-	0.0%								
42-360-361-50	Interest - Bond Proceeds	4,083	3,000	931	3,000	254	1,017	254	3,000	(1,017)	-100.0%								
42-360-363-00	Incr in Fair Value of Investmt	24,055	10,000	(8,961)	10,000	0	0	0	0	(0)	-100.0%								
42-360-364-00	Disposition of Fixed Assets	(2,779)	-	4,487	-	-	-	-	40,800	40,800	n/a								
42-360-369-00	Income/Loss from Joint Venture	688,169	-	154,319	-	-	-	-	-	-	n/a								
42-360-369-30	Insurance Proceeds	5,880	-	-	-	-	-	-	-	-	n/a								
42-380-382-10	Transfers from General Fund	-	288,000	325,504	288,000	267,240	332,000	267,240	-	(332,000)	-100.0%								
42-380-382	Transfers from Water Fund	-	28,895	32,428	28,895	21,671	28,895	21,671	-	(28,895)	-100.0%								
42-380-382-50	Transfers from Solid Waste Fund	-	19,583	24,245	19,583	14,687	19,583	14,687	-	(19,583)	-100.0%								
42-380-389-10	Use of Retained Earnings	-	174,376	-	174,376	-	-	-	-	-	n/a								
<b>TOTAL REVENUES/SOURCES</b>		<b>5,523,899</b>	<b>4,786,360</b>	<b>4,678,724</b>	<b>4,678,724</b>	<b>3,834,157</b>	<b>4,681,621</b>	<b>3,834,157</b>	<b>4,359,200</b>	<b>(322,421)</b>	<b>-6.8%</b>								

City of Callaway  
Sewer Fund - FY 2016 Budget

Number	Description	FY2013	FY2014	FY2015	Actuals	Total	FY2016	Incr (Decr) from	% Budget	Notes
		Actual	Actual	Budget	Thru July 2015	Projected	Budget	FY2015 Projected	Incr (Decr)	
<b>EXPENSES / USES</b>										
42-535-101-20	Regular Salaries	407,375	361,057	391,781	318,241	376,103	430,738	38,957	93%	
42-535-101-35	Cell Phone Allowance	-	500	600	750	750	300	(500)	-50.0%	Sewer Dist Foreman - John Franklin
42-535-101-40	Overtime	14,289	10,572	14,700	12,373	14,623	15,582	892	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	26,726	(716)	-2.7%	
42-535-102-11	Medicare Taxes	5,584	4,928	6,184	4,425	5,230	6,016	(169)	-2.7%	
42-535-102-20	Retirement Contrib	24,279	26,727	32,280	26,055	30,793	33,448	1,168	3.6%	
42-535-102-30	Group Insurance	96,417	95,197	84,948	47,407	56,026	92,409	7,461	8.8%	
42-535-102-40	Worker's Compensation	13,086	14,030	14,116	7,770	7,770	15,810	1,694	12.0%	Based on actual FY2016 installment billing
	<b>Total Personnel</b>	<b>591,190</b>	<b>541,424</b>	<b>571,053</b>	<b>435,945</b>	<b>513,659</b>	<b>620,029</b>	<b>48,978</b>	<b>8.6%</b>	
42-535-303-10	Engineering Services	20,858	9,475	66,250	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	3,925	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	2,662,383	2,113,840	2,449,000	1,786,350	2,143,620	2,250,801	107,181	5.0%	Increase from AWT from \$2.22 to \$2.426 per thousand
42-535-303-46	Bad Debt	27,652	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	-	993	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/Rideage	6,546	9,469	7,600	7,235	8,662	7,600	(1,062)	-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%	

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	Inc/(Debt) from FY2015 Projected	% Budget Inc/(Debt)	Notes
Sewer Expenditures - Continued										
42-535-304-61	R & M Machinery & Equipment	16,806	21,890	31,500	7,993	9,591	41,065	31,474	328.2%	
42-535-304-62	R & M Vehicles	4,368	16,427	22,050	13,654	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	28,250	23,933	28,719	28,250	(2,469)	-8.6%	
42-535-304-65	R & M IT Equipment	2,980	4,236	4,429	4,097	4,916	3,450	(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	5,086	10,507	7,301	8,761	10,507	1,746	19.9%	
42-535-305-21	Fuel & Lubricants	31,599	31,960	22,000	13,656	16,288	22,000	5,732	35.2%	
42-535-305-22	Uniforms	881	3,103	1,000	1,032	1,245	1,880	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	438,480	-	-	-	-	-	n/a	
	Total Operating	3,110,701	2,954,984	2,906,488	2,023,138	2,457,444	2,705,964	248,520	-6.9%	
42-535-707-10	Principal Pmt on Debt	-	(1)	226,316	73,500	4,228,972	4,228,972	4,000,656	1767.7%	Contribution from City to debt refinancing
42-535-707-20	Interest Pmt on Debt	\$31,887	502,252	474,298	265,427	474,298	251,500	(222,798)	-47.0%	Interest for new debt service - Interest only for 5 years
42-535-707-10	Principal Pmt on Debt	-	73,500	73,500	-	73,500	73,500	-	0.0%	Series 2012 Revenue Bonds (Sandy Creek)
42-535-707-20	Interest Pmt on Debt	-	25,426	25,426	-	25,426	26,000	574	2.3%	Series 2012 Revenue Bonds (Sandy Creek)
42-535-707-20	Bond Amortization	22,342	-	-	-	-	364,701	364,701	n/a	Bond Issuance Costs
	Total Debt Service	534,229	502,251	799,540	338,927	499,724	4,942,673	4,143,133	518.2%	Increased by \$3,435,600
42-535-606-31	Lift Station Upgrades	-	0	155,100	89,869	155,044	210,000	54,900	35.4%	\$86K Odor Station, \$1,000 Pipe Extension, \$30K Scada,
42-535-606-32	AWT Master Lift Station	-	-	-	-	-	508,425	508,425	n/a	\$392,425 Station Purchase
42-535-606-40	Mach & Equipment	-	-	10,950	10,023	10,023	175,000	164,050	1498.2%	

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
	Total Capital Outlay	-	0	166,050	99,892	165,067	893,425	727,375	438.0%	
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	246,628	246,628	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	246,628	11,033	4.7%	
	TOTAL EXPENSES/USES	4,416,136	4,230,572	4,678,724	3,074,599	3,871,890	9,408,719	5,179,039	101.1%	
	REVENUES OVER (UNDER) EXPENSES	1,107,583	555,788	759,588	810,132	(5,049,519)	(5,501,460)	n/a		

Final Budget

City of Callaway											
Solid Waste Collection - FY 2016 Budget											
Number	Description	Actual		Budget	Actuals		Projected	FY2016 Budget	Incr (Deacr) from FY2015 Projected	% Budget Incr (Deacr)	Notes
		FY2013	FY2014		July 2015	FY 2015					
<b>REVENUES/SOURCES</b>											
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	(1,022)	-8.4%			
43-340-343-36	Other Utility Income	-	-	6,200	85	100	400	400.0%			
43-340-343-40	Solid Waste Service Fees	547,708	561,563	569,940	470,643	564,771	565,000	0.0%			
43-360-361-10	Interest	1,469	1,278	1,200	366	439	761	173.5%			
43-360-364-00	Disposition of Fixed Assets	-	7,580	-	-	-	-	n/a			
43-360-365-00	Sales of Surplus or Scrap	4,358	4,019	-	2,433	2,919	4,000	32.0%	Based on prior year actuals		
43-380-389-10	Use of Retained Earnings	-	-	148,713	-	-	-	n/a			
<b>TOTAL REVENUES / SOURCES</b>		<b>572,801</b>	<b>579,057</b>	<b>733,353</b>	<b>481,640</b>	<b>580,651</b>	<b>581,800</b>	<b>949</b>	<b>0.2%</b>		
<b>EXPENSES / USES</b>											
43-534-101-20	Regular Salaries	161,337	145,584	156,223	122,618	144,912	155,889	10,938	7.5%		
43-534-101-35	Cell Phone Allowance	25	250	-	250	-	300	300	n/a	PV Superintendent, Richard DeCampo	
43-534-101-40	Overtime	58	496	525	115	196	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	2,238	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	28,973	19,479	23,020	26,637	3,617	15.7%		
43-534-102-40	Worker's Compensation	3,898	4,263	4,199	2,532	2,532	6,479	3,947	155.9%	Based on actual FY2016 installment billing	
<b>Total Personnel</b>		<b>215,374</b>	<b>193,480</b>	<b>204,323</b>	<b>163,397</b>	<b>192,349</b>	<b>212,532</b>	<b>20,183</b>	<b>10.5%</b>		
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%	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	
43-534-304-10	Travel & Per Diem	440	78	525	-	-	525	525	n/a	landline phone, fax, & Suncom charges	
43-534-304-20	Communications/Postage	5,365	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		FY2015 Projected	FY2016 Budget	Incr (Decr) from		Notes
					Thru July 2015	July 2015			FY2015 Projected	% Budget Incr (Decr)	
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 FY 2016 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	1,136	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 educational 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	56,770	33,847	40,617	56,770	26,153	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	32,966	23,000	19,276	23,194	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	35	42	105	105	n/a	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	223,634	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	109,326	105,770	108,413	81,310	108,413	84,719	(23,694)	-21.9%		
43-580-909-50	Transfers to Sewer Fund	25,368	24,245	19,583	14,687	19,583	19,583	(19,583)	-100.0%		
	Total Non-Operating	134,694	130,015	127,996	95,997	127,996	84,719	(43,277)	-33.3%		
	TOTAL EXPENSES / USES	578,696	547,459	733,333	422,481	666,225	516,209	(152,015)			
	REVENUES OVER (UNDER) EXPENSES	(5,895)	31,608	-	59,159	(87,374)	65,591	152,965			



City of Callaway  
 FY 2016 Personnel Budget Detail

#	Dept	Position Title	Proposed	Trng Amt	Soc Sec 6.2%	Medicare 1.45%	Retirement		Estimated Hlt/Life	Worker's Comp	Total Employee	Funding Allocation							
							at FY15 Rates	Rates				GF	Home Dept	Public Works	Fin.	Shop	Leisure Svcs	Water	Sewer
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%							
City Manager																			
1	512	City Manager	80,000		4,949	1,157	17,144	9,213	54	185	112,647	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	8,822	90	90	53,546	100%							
Finance																			
1	513	Director of Finance	68,016		4,207	994	14,576	7,492	157	95,432	100%								
1	513	Accounting Technician	41,311		2,555	689	2,999	6,363	95	53,922	100%								
1	513	Purchasing Technician	30,659		1,896	444	2,226	9,751	71	45,047	100%								
1	513	Customer Svc Supervisor	32,718		2,024	478	2,375	9,751	75	47,417	100%								
1	513	Customer Service Representative	30,068		1,860	435	2,183	6,363	69	40,979	100%								
1	513	Customer Service Representative	22,880		1,315	331	1,681	54	53	26,394	100%								
Planning & Code Enforcement																			
1	515	Director of Planning	58,066		3,024	707	3,635	6,363	1,293	65,087	100%								
0	515	Zoning & Code Admin	-		-	-	-	-	-	-	-	100%							
1	515	Staff Assistant -New/Vacant	-		-	-	-	-	-	-	-	100%							
1	515	Code Enforce Officer	30,014		1,813	424	2,179	11,929	775	47,134	100%								
2																			

City of Callaway  
 FY 2016 Personnel Budget Detail

Home Dept #	Position Title	Proposed	Tmg Amt	Soc Sec 6.2%	Medicare 1.45%	Retirement		Total Employee	Funding Allocation									
						at FY15 Rates	Estimated Hi/Life		Worker's Comp	GF Home Dept	Public Works	Fin.	Shop	Leisure Svcs	Water	Sewer	Solid Waste	
General Government										0.0%								
1	519 City Clerk	56,992		3,525	824	4,138	6,363	131	71,974	100%								
1	519 Records Clerk	22,880		1,415	331	1,681	11,929	53	38,289	100%								
Fire										0%								
1	522 Fire Chief	66,562		3,912	915	14,670	6,363	3,481	95,883	100%								
1	522 Fire Lieutenant	42,363	277	2,507	586	9,398	54	2,203	57,388	100%								
1	522 Fire Lieutenant	33,994	222	2,012	470	7,541	54	1,787	46,080	100%								
1	522 Fire Lieutenant	37,777	247	2,236	523	4,897	8,622	1,964	58,266	100%								
1	522 Fire Driver/Engineer I	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	29,894	194	1,757	411	6,587	9,751	1,544	49,939	100%								
1	522 Firefighter	28,256	185	1,672	391	6,288	5,432	1,469	43,873	100%								
1	522 Firefighter	28,256	185	1,672	391	6,288	54	1,469	38,295	100%								
1	522 Firefighter	28,256	185	1,672	391	6,288	9,751	1,469	47,992	100%								
1	522 Firefighter	28,256	185	1,672	391	6,288	9,751	1,469	47,992	100%								
1	522 Firefighter	28,256	185	1,672	391	6,288	6,363	1,469	44,804	100%								
1	522 Firefighter	28,256	185	1,672	391	6,288	5,432	1,469	43,673	100%								
1	522 Firefighter	28,256	185	1,672	391	6,288	5,432	1,469	43,673	100%								
1	522 Firefighter - New/Vacant	28,256	185	1,672	391	6,288	5,432	1,469	43,673	100%								
16																		

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 Hlt/HLife	Worker's Comp	Total Employee	Funding Allocation									
									GF Home Dept	Public Works	Fin.	Shop	Labour Svc	Water	Sewer	Solid Waste		
Estimated Change										0.0%	0%							
<b>Public Works</b>																		
1	541 Director-Public Work	67,995	3,779	884	4,936	6,363	7,040	90,998	30%									
1	541 Administrative Asst	29,246	1,809	423	2,123	54	87	33,723	100%									
1	541 Utility Service Representative	27,456	1,698	397	1,993	54	63	31,682						50%	50%			
1	541 Public Works Superintendent	42,593	2,367	554	3,092	10,074	4,410	63,001	50%								50%	
1	541 Equip Oper I-Street	21,320	1,185	277	1,548	5,432	2,208	31,989	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	6,363	4,348	58,635	100%									
1	541 Foreman-Streets	48,776	2,711	634	3,541	10,074	5,090	79,786	100%									
1	541 Maint Wkr I - Street	21,320	1,185	277	1,548	5,432	2,208	31,989	100%									
1	541 Stormwater Specialist	32,015	1,779	416	2,324	5,432	3,315	45,282	100%									
1	541 Maint Wkr I - Street	21,320	1,185	277	1,548	5,432	2,208	31,989	100%									
1	541 Maint Wkr I	21,320	1,185	277	1,548	5,432	2,208	31,989	100%									
<b>Maintenance</b>																		
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	518	2,686	10,074	1,201	53,689									100%	
1	549 Lead Mechanic	36,580	2,194	513	2,656	54	1,188	43,185									100%	
3																		

City of Callaway  
 FY 2016 Personnel Budget Detail

#	Dept	Position Title	Proposed	Trng Amt	Soc Sec 6.2%	Medicare 1.45%	Retirement at FY15 Rates	Estimated HillLife	Worker's Comp	Total Employee	Funding Allocation							
											Home	Public	Fin.	Shop	Leisure	Water	Sewer	Solid
<b>Leisure Services</b>																		
1	572	Leisure Services Dir	72,108		4,286	1,002	5,235	6,363	2,981	91,975	Home	Public	Fin.	Shop	Leisure	Water	Sewer	Solid
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	5,432	946	32,597					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	41,862					100%			
1	572	Sports Field Special	21,861		1,299	304	1,587	5,432	904	31,367					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	64	881	25,367					100%			
1	572	Foreman, Leisure Svc	41,600		2,473	578	3,020	10,074	1,720	59,465					100%			
1	572	Conference Center Manager	23,660		1,406	329	1,718	54	978	28,145					100%			
10																		
59	<b>General Fund Totals:</b>		<b>1,979,556</b>	<b>3,134</b>	<b>117,663</b>	<b>27,523</b>	<b>243,785</b>	<b>349,384</b>	<b>84,680</b>	<b>2,805,747</b>								

Final Budget

Total

City of Callaway  
 FY 2016 Personnel Budget Detail

Home # Dept	Position Title	Proposed 0.0%	Trng Amt	Soc Sec 6.2%	Medicare 1.45%	Retirement at FY15 Rates	Estimated Hidh/Life	Worker's Camp	Employee	Funding Allocation										
										GF	Public	Fin	Shop	Lecture Svcs	Waste	Sewer	Solid Waste			
1	Water / Sewer																			
1	533 Utilities Superintendent	53,685		3,198	748	3,898	7,493	2,110	71,131											
1	533 Water Quality Specialist	24,960		1,487	348	1,812	5,432	981	35,020											
1	533 Utility Svc Tech	36,442		2,171	508	2,846	6,363	1,432	49,561											
0	533 Utility Svc Tech	-		-	-	-	-	-	-											
1	533 Utility Svc Tech	21,320		1,270	297	1,548	5,432	838	30,825											
1	533 Maint Worker III	38,397		2,287	535	4,946	10,074	1,509	57,747											
1	533 Utility Svc Worker I	24,960		1,487	348	1,812	5,432	981	35,020											
1	533 Utility Svc Worker I	21,320		1,270	297	1,548	5,432	838	30,705											
1	533 Utility Specialist	34,157		2,034	476	2,480	9,751	1,343	50,241											
1	533 Utility Svc Worker I	26,326		1,568	367	1,911	11,929	1,035	48,136											
1	535 Foreman-Lift Station	46,738		2,784	651	3,393	10,074	1,837	65,477											
1	535 Utility Foreman	34,445		2,052	480	2,501	14,914	1,354	55,745											
1	535 Lift Station Maint I	29,571		1,761	412	2,147	11,929	1,162	46,983											
1	535 Lift Station Maint I	26,000		1,549	362	1,888	6,363	1,022	37,183											
1	535 Lift Station Maint I	28,101		1,674	391	2,040	5,432	1,105	38,743											
1	535 Sewer Eval Tech I	21,840		1,301	304	1,586	6,363	858	32,252											
1	535 Sewer Eval Tech I	38,730		2,307	540	4,988	6,363	1,522	54,450											
1	535 Sewer Eval Tech II	27,019		1,609	376	1,962	5,432	1,062	37,461											
1	535 Foreman-Collections	39,673		2,363	553	2,880	6,363	1,559	53,392											
18																				
Solid Waste																				
1	534 Foreman	37,791		2,269	531	2,744	54	1,200	44,588											100%
1	534 Equip Oper Solid W	35,464		2,129	498	2,575	6,363	1,126	48,155											100%
1	534 Equip Oper 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																				
708,235		0		42,248		9,880		55,752		162,172		26,822		1,005,110						
Enterprise Funds Total																				
22																				

City of Callaway  
 FY 2016 Personnel Budget Detail

Home # Dept Position Title	Proposed	Tmg Amt	Soc Sec 6.2%	Medicare 1.45%	Retirement at FY15 Rates	Estimated Hit/MLife	Worker's Comp	Total Employee	Funding Allocation								
									GF Home Dept	Public Works	Fin.	Shop	Lairure Svcs	Water	Sewer	Solid Waste	
81	2,687,793	3,134	169,930	37,403	299,538	511,556	111,502	3,810,857									
Citywide Funded Totals:																	

5	Commission	521,527.00															
4	Vacant but funded																
72	Filled positions	9,970.72															
81																	

Final Budget Hearing

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

Item Description	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
<b>General Fund</b>						
01-515-606-10 Planning/Code Ent. Code Enforcement Pickup Truck	\$15,000	\$25,000	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$15,000</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fire Department</b>						
01-522-606-10 Gas Fan	\$2,500		\$7,000			
01-522-606-10 Thermal Imager		\$35,000				
01-522-606-10 Ford F250		\$25,000				
01-522-606-10 Ford F150			\$2,000			
01-522-606-10 Multi Gas Monitor			\$2,800			
01-522-606-10 2 Sets Bunker Gear			\$1,400			
01-522-606-10 1 Set Bunker Gear				\$2,800		
01-522-606-10 2 Sets Bunker Gear				\$1,400		
01-522-606-10 P 25 Radio System					\$2,800	
01-522-606-10 Rescue Tools			\$360,563			
01-522-606-10 Cascade System				\$25,000		
<b>TOTAL</b>	<b>\$2,500</b>	<b>\$60,000</b>	<b>\$373,763</b>	<b>\$27,800</b>	<b>\$40,000</b>	<b>\$0</b>
<b>Leisure Services</b>						
01-572-606-40 Ford F-350 Crew Cab	\$30,900	\$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 Carpent/Flooring Cleaner		\$2,000				
01-572-606-40 Toro SandPro 3020: 3 Wheeler	\$11,814					
01-572-606-40 Ford Ranger						
01-572-606-40 J.D. Gator TS 4x2	\$9,000					
01-572-606-40 Toro Reelmaster 2080D			\$27,000			
01-572-606-40 Toro Line Painter 1200						
01-572-606-40 Toro Reelmaster 3100D			\$32,000			
01-572-606-40 Toro Z-master Z 56h, 60"						
01-572-606-40 Toro Multi Pro 1250 Spray Pro		\$8,400				
01-572-606-40 Toro Greenmaster 1600			\$9,400			
01-572-606-40 Toro Z-Master, 60" Deck					\$9,500	
01-572-606-40 Toro Z-Master G3, 60" Deck						\$30,000

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

Item Description	FY2016	FY2016	FY2017	FY2018	FY2019	FY2020
Toro Workman MD						
Workman MD				\$9,400		
50' Man Lift	\$40,000					
Lighting Detection System		\$13,000				
Camera System for CACC		\$5,000				
Sound System Upgrade		\$4,000				
Battling Cage for Gore Park		\$3,000				
5 Scoreboards		\$12,500				
Podium for Comm. Chamber		\$1,200				
		\$108,000				
<b>TOTAL</b>	<b>\$90,814</b>	<b>\$108,000</b>	<b>\$68,400</b>	<b>\$18,900</b>	<b>\$69,500</b>	<b>\$0</b>
<b>Public Works - Streets</b>						
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			
Hot Patch Trailer		\$35,000				
Tractor		\$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)				\$66,000		
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	FY2016	FY2017	FY2018	FY2019	FY2020
<b>01-541-606-10</b>					
3/4 Ton Pick Up					
Pick Up Truck (replace #11)	\$30,000				
<b>Streets &amp; Drainage - Machinery &amp; Equipment</b>					
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				
Replacement of old culvert pipes 20% each year	\$1,500	\$1,650	\$1,815	\$2,100	\$2,350
Berthe Ave. Spillway (Engineering Fee) applied and waiting	\$110,000				
Sidewalk Project on 7th St. (Engineering Fee) applied and waiting	\$150,000				
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
<b>TOTAL Streets</b>	<b>\$553,000</b>	<b>\$361,650</b>	<b>\$623,815</b>	<b>\$482,600</b>	<b>\$223,350</b>
<b>01-549-606-40</b>					
<b>Maintenance Shop</b>					
<b>Machinery &amp; Equipment</b>					
Fuel Master Fuel System upgrade	\$3,600				
Transmission Build Table	\$3,900				
Light truck/ Car Tire Changer	\$6,000		\$6,000		
Hot Water Pressure Washer		\$4,500			
Set of 7,500 LB. Rolling Jacks for lift		\$4,900	\$4,800		
Vehicle EVAP Leak Detection System			\$1,800		
Brake Lathe			\$6,000		
Industrial Air Compressor				\$8,000	
Service truck Equipped				\$5,800	
Replacement of 1998 Chevrolet 1500 4X4				\$60,000	
					\$30,000

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

Item Description	FY2016	FY2016	FY2017	FY2018	FY2019	FY2020
New Service bay Doors for Shop	\$16,000	\$16,000	\$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
<b>Total Maintenance</b>	<b>\$3,600</b>	<b>\$4,500</b>	<b>\$46,600</b>	<b>\$73,800</b>	<b>\$30,000</b>	<b>\$182,000</b>

Utility Funds

Item Description	FY2016	FY2016	FY2017	FY2018	FY2019	FY2020
<b>Water</b>						
Portion of Mini Trac Hoe w/Trailer	\$9,000	\$75,000				
Valve Machine	\$75,000	\$1,200,000				
Meters/Readers	\$150,000	\$7,500				
Enclosed Trailer	\$7,500	\$195,000				
Vac-Con Truck (replace #29)		\$65,000				
1 Ton 4x4 Utility Truck (replace #59)			\$26,000			\$26,000
2 Pick Up Trucks (utility trucks)			\$25,000			\$30,000
Air Compressor			\$135,000			
6 yd. Dump Truck			\$95,000			
Ditch Witch						\$28,000
1 3/4 Ton Pick Up Truck						
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 Highside Scada with DFS Scada (Dataflow)		\$80,000				
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	FY2016	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	\$0
<b>TOTAL Water</b>	<b>\$177,000</b>	<b>\$1,965,000</b>	<b>\$146,000</b>	<b>\$171,000</b>	<b>\$98,000</b>	<b>\$0</b>
<b>Sewer</b>						
Portion of Mini Trac Hoe w/Trailer	\$9,000	\$85,000	\$0	\$0	\$85,000	\$0
Diesel Sewer Pump (6" T-Pump)	\$85,000	\$30,000	\$0	\$0	\$30,000	\$0
Spare lift station pump	\$30,000	\$195,000	\$0	\$195,000	\$0	\$300,000
Vac-Con Truck		\$85,000	\$0	\$0	\$85,000	\$0
6" T-Pumps		\$0	\$0	\$0	\$55,000	\$0
1 Ton Utility Pickup Truck (Pull Big Boss)		\$0	\$185,000	\$0	\$0	\$0
Camera Trailer		\$0	\$22,000	\$0	\$0	\$0
Sewer Camera for TV Truck		\$0	\$85,000	\$0	\$0	\$0
Water Jet Trailer (Big Boss Replacement)		\$0	\$125,000	\$0	\$0	\$0
Lift Station Crain Truck		\$0	\$0	\$0	\$0	\$26,000
Pick Up Trucks		\$0	\$0	\$0	\$0	\$95,000
Pump Maintenance Contract (portion)						
Diesel Sewer Pumps						
ARV's (Air Release Valves) for Allanton Sewer Main	\$20,000	\$12,000	\$0	\$0	\$0	\$0
Grinder Pumps for CA-30	\$12,000	\$0	\$0	\$0	\$0	\$0
Portion for cost of Security/Surveillance	\$3,500	\$0	\$0	\$0	\$0	\$0
CA-4 Rehab		\$150,000	\$0	\$0	\$0	\$0
Sewer Line Crossing at end of Roche Ct.		\$60,000	\$0	\$60,000	\$0	\$0
Portion to Replace Highide Scada with DFS				\$100,000	\$0	\$0
Scada				\$100,000	\$0	\$0
CA-3 Rehab				\$150,000	\$0	\$0
Portion of Isolation Valves for Sandy Creek Sewer Lines				\$5,000	\$0	\$0
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
<b>TOTAL Sewer</b>	<b>\$32,500</b>	<b>\$210,000</b>	<b>\$677,000</b>	<b>\$155,000</b>	<b>\$390,000</b>	<b>\$300,000</b>

Solid Waste

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

Item Description	FY2016	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			
Frontloader 4x4 (grinder site)				\$130,000		\$210,000
3500 Dump Truck				\$65,000		
Pick up Truck						\$50,000
<b>TOTAL Solid Waste</b>	<b>\$179,000</b>	<b>\$0</b>	<b>\$340,000</b>	<b>\$195,000</b>	<b>\$260,000</b>	<b>\$0</b>

**Capital Improvement Fund**

Capital Improvement Projects						
Renovations City Hall Customer Service Area						
Design	\$40,000	\$10,000				
Renovations City Hall Customer Service Area						
Construction		\$50,000				
Phone System - City Wide		\$30,000				
Records Storage Renovation			\$50,000			
<b>TOTAL CIP</b>	<b>\$0</b>	<b>\$90,000</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Community Redevelopment Fund**

Community Redevelopment Agency (CRA)						
North Kimbrel Ave Stormwater Drainage Project						
Facade Improvement Grant		\$75,000				
Park Improvements		\$10,000				
Commercial Demo Grant		\$20,000				
		\$10,000				
<b>TOTAL CRA</b>	<b>\$0</b>	<b>\$115,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Total City Capital Needs \$1,053,414 \$2,898,150 \$2,225,578 \$1,124,100 \$1,110,850 \$482,000

# 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						
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	52,857.79	22,000	74,857.79	2,304,314.28	73,500.00	73,500.00	73,500.00	87,500.00	21,000	87,500.00	108,500.00	2,000,000.00											
2009	1,032,450.00		1,032,450	20,385,000	105,368.05	44,000	149,368.05	2,260,314.28	73,500.00	73,500.00	73,500.00	87,500.00	22,000	86,581.00	108,581.00	1,979,000.00											
2010	1,030,350.00		1,180,350	20,235,000	103,048.52	48,000	149,048.52	2,214,314.28	73,500.00	73,500.00	73,500.00	86,619.00	23,000	85,619.00	108,619.00	1,934,000.00											
2011	1,023,975.00		1,298,975	19,960,000	100,878.66	48,000	148,878.66	2,166,314.28	73,500.00	73,500.00	73,500.00	86,183.76	25,000	84,613.00	108,613.00	1,882,305.00											
2012	1,012,150.00		1,437,150	19,535,000	98,682.61	50,000	148,682.61	2,116,314.28	73,500.00	73,500.00	73,500.00	85,757.00	26,000	83,757.00	108,757.00	1,831,305.00											
2013	993,875.02		1,439,518	18,625,000	96,072.05	52,000	148,072.05	2,064,314.28	73,500.00	73,500.00	73,500.00	84,820.00	28,000	82,820.00	108,820.00	1,777,305.00											
2014	974,517.50		1,437,000	17,655,000	93,909.26	58,000	147,909.26	2,010,314.28	73,500.00	73,500.00	73,500.00	83,955.00	30,000	81,955.00	108,955.00	1,714,305.00											
2015	909,275.00		1,439,763	16,550,000	22,601.29	1,952,314	1,974,915.57	-	73,500.00	73,500.00	73,500.00	81,130.00	31,000	80,130.00	109,130.00	1,643,305.00											
2016	884,762.50		7,198,813	13,330,000					73,500.00	73,500.00	73,500.00	79,500.00	179,000	451,279.00	451,279.00	1,134,305.00											
2017	3,978,812.50		7,202,560	9,210,000					73,500.00	73,500.00	73,500.00	77,500.00	221,000	450,580.00	450,580.00	913,305.00											
2018	3,082,550.00		7,198,950	3,900,000					73,500.00	73,500.00	73,500.00	76,905.00	274,000	451,410.00	451,410.00	639,305.00											
2019	1,888,950.00		4,316,325	-					73,500.00	73,500.00	73,500.00	76,905.00	340,000	451,410.00	451,410.00	299,305.00											
2020-2024	416,325.00		-	-					73,500.00	73,500.00	73,500.00	76,905.00	299,305	330,903.00	330,903.00	-											
<b>Totals</b>	<b>21,196,925.02</b>	<b>20,435,000</b>	<b>41,630,925</b>	<b>18,340,000</b>	<b>765,258.73</b>	<b>2,226,314</b>	<b>3,081,573.01</b>	<b>2,064,314.28</b>	<b>29,716.90</b>	<b>735,000</b>	<b>764,717</b>	<b>1,441,000.00</b>	<b>1,828,479.76</b>	<b>2,000,000</b>	<b>3,628,479.76</b>	<b>9,041.67</b>											

Notes:	
Exp Accounts	41-533-707-20 41-533-707-10 51.33%
Liab Accounts	42-535-707-20 42-535-707-10 48.67%
Exp Accounts	41-533-707-20 41-533-707-10
Liab Accounts	42-535-707-20 42-535-707-10
Exp Accounts	42-535-707-20 42-535-707-10
Liab Accounts	42-535-707-20 42-535-707-10
Exp Accounts	21-582-707-20 21-582-707-10
Liab Accounts	01-000-101-52
Due annually on 9-1	
Principal due	July 31
Interest due	July 31
Auto-draft until for July 31, & Jan 31	