

CITY OF CANTON

BUDGET FY 2015-2016



Adopted September 8, 2015



CITY OF CANTON
2015-2016
ANNUAL BUDGET

MAYOR

Lou Ann Everett

MAYOR PRO-TEM

Shawn Stewart

COUNCILMEMBERS

Cindy Malouf

Nathan Moore

Connie Odic

Scott Perkins

CITY MANAGER

Lonny Cluck

CITY SECRETARY

Debra Johnson

FINANCE DIRECTOR

Kimberly Kroha

This budget will raise more revenue from property taxes than last year's budget by an amount of \$37,970 which is a 3.36% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$23,217.

City Council Record Vote

The members of the governing body voted on the adoption of the budget as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Tax Rate	Proposed FY 2015-2016	Adopted FY 2014-2015
Property Tax Rate	.4203320	0.42033200
Effective Rate	.38431578	0.40721066
Effective M&O Tax Rate	.46091798	0.43069362
Rollback Tax	.440795127	0.44167467
Debt Rate	.25730486	0.30226405

The total amount of municipal debt obligation secured by property taxes for the City of Canton is \$4,212,418.



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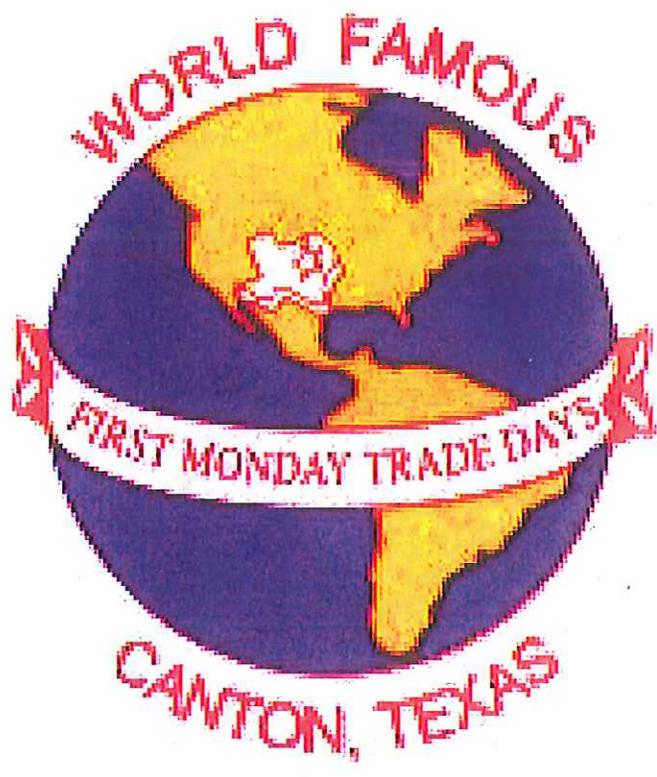
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Lou Ann Everett, Mayor
Shawn R. Stewart, Mayor Pro Tem
Cindy Malouf, City Council
Nathan Moore, City Council
Connie Odic, City Council
Scott Perkins, City Council
Lonny Cluck, City Manager

24980 Hwy. 64 East, Suite 1
P.O. Box 245
Canton, Texas 75103

City of Canton

Administration - 903.567.1841
Water Dept. - 903.567.2826
First Monday - 903.567.6556

September 8, 2015

Honorable Mayor and Council
City of Canton

Canton, Texas

Mayor and Council Members:

Transmitted herewith is the business plan and budget for the City of Canton for the fiscal year 2015-2016. The document represents our work plan for the upcoming year with the related funding sources. In the context of the guarded optimism in the economy, we are pleased to present a balanced budget that maintains service levels and invests in infrastructure while maintaining a steady ad valorem tax rate. The budget also allows for healthy operating cash reserve balances in all the General Governmental and Enterprise Funds.

GOALS

- Improve communications with the citizens and local organizations
- Improve long-range planning
- Follow sound financial policies
- Address organizational issues
- Promote a positive environment for economic development in the community
- Enhance the quality of life in Canton
- Enhance the First Monday Experience for the vendors, customers, and citizens by expansion.
- Complete construction of the new City Hall

THE BUDGET PROCESS

The budget process began in April 2015 with the Council establishing goals for the upcoming year, followed by departmental review of current year activities and submission of proposed plans and financial needs for the upcoming year to meet the Council's goals. Departmental budgets were combined into fund budgets for preliminary review by the City Manager. After evaluating revenue projections, departmental requests and programs, the adjusted budget was

**Home of the World Famous First Monday Trade Days
Begins Thursday Before Each First Monday**

presented to the City Council. The City Council first reviewed the budget in early July, and, after a series of work sessions and public hearings, adopted the final budget on September 8, 2015.

MAJOR CONSIDERATIONS

- Ended 2014-15 in excellent financial condition and with increased cash reserves
- Budgeted conservatively with flat or lower projected revenues in most cases, and continued tight operational spending controls
- Increased staff by 1.0 employees due to the addition of a FT labor position for streets maintenance in order to maintain current service levels
- Budgeted more aggressively for employee salaries in regards to prior years due to an attempt to close the market gap for employee positions in comparison to employees working in cities of similar size and in other area cities
- Healthcare premiums and mandated fees rise in response to ACA legislation: 30% in this budget year
- Budget is heavy on mandated or prudent capital improvements, including improvements at the Water Treatment Plant and Wastewater Treatment Plant
- Budget includes plans for the New City Hall, beautification of the historic water tower, and construction of a new cell tower
- Continued plan to invest in capital improvements

GENERAL FUND

- Total Revenues -- slightly higher property tax revenue; sales tax revenues based on flat projections from FY 2014 revenue; continuing grant revenues for Cherry Creek Park Trail and Mill Creek Park Trail; removal of architectural barriers at City Hall; and Sirens/PA Systems for the First Monday Grounds. Profits transferred from First Monday to fund capital improvements and supplement operations
- Ad valorem taxes -- tax rate is kept steady at \$0.420332 per \$100 valuation
- Contractual services -- updating the City's website; demolition expenses for condemned property
- Maintenance – Continue Hillcrest Cemetery Restoration; purchase a pump for soccer fields irrigation; paint police department building tower
- Capital – Construction of New City Hall; beautification of Old Historic Water Tower, New Cell Tower Construction; Console for dispatch room in police department, street improvements, downtown removal of architectural barriers at Existing City Hall, and walking trails at Mill Creek Park and Cherry Creek Park

UTILITY FUNDS

- Total revenues -- lower in FY 2014, based budget off year-end projections, plus increases in water and sewer rates, profits transferred from First Monday to fund water and wastewater capital improvements
- Increase in water and wastewater base rates to keep pace with rising costs of providing services
- Maintenance – surveying and moving structures off the easements on Lazy U; maintain water lines, sewer lines, meter boxes, and fire hydrants

- Contractual services -- recycling bin and service at the police station to provide recycling services at no extra cost to the public
- Capital – project to revamp the water well on Hwy 19, extension of water main to FM 1255, replacement of aging water lines around the city square, 100 Horsepower Tractor, Loader & Batwing; SCADA System monitoring upgrades to the sewer system, and additional phases of West and South Sewer Outfalls

FIRST MONDAY

- Total Revenues -- year end projections relatively flat; budget based of FY 2014-2015 projections
- Contractual services -- Fireworks display, marketing funds to CEDC
- Capital -- Trade Center IV Extension and renovation; Construction of Artists Row Open Pavilion, Road Improvements, electrical upgrade in RV park, perimeter fencing, and retaining walls for creek
- \$1 million in profits transferred to other funds for the City's debt service and capital improvements, and to supplement operations as needed

DEBT SERVICE

- City's total debt obligation increases to \$3.8 million by year-end with 2021 final payoff (\$3.35 million general obligation debt and \$0.45 million utility debt)
- Canton EDC has contractual obligation to pay water well and water tower long-term debt with a year-end balance of \$2.345 million and 2032 final pay-off
- General and Revenue debt service reserves are adequate to meet the City's needs

CAPITAL IMPROVEMENT/SPECIAL REVENUE FUNDS

- New City Hall -- \$1,300,000 to be located at 201 N Buffalo Street in the downtown area funded with 2015 Limited Tax Note Proceeds
- Trade Center IV Extension -- \$1,213,250 for expansion to accommodate shopping traffic, attract more vendors, replace existing bathroom and enhance the shopping experience for First Monday Trade Days
- TXCBG Grant -- \$316,250 Existing City Hall project to remove architectural barriers, \$275,000 grant with \$41,250 match
- Texas Parks and Wildlife Grants -- \$121,460 to construct a walking trail around Cherry Creek Park, \$97,170 grant with \$24,290 match; \$119,600 to construct a walking trail around Mill Creek with \$97,170 grant proceeds and a \$22,430 match from donations and in kind service contributions
- ETCOG Grant -- \$152,000 to provide four warning sirens and a PA system on the First Monday Grounds. This grant is 100% funded
- New Cell Tower-\$200,000 – on First Monday Grounds to relocate antennas from historic water tower downtown and to provide better cellular coverage for the city
- Historic Water Tower Beautification- \$150,000 to enhance the New City Hall and the downtown area

SUMMARY

- \$12,899,819 Budget (\$11,585,124 excluding internal transfers between funds)
- Cash requirements per auditors' recommendations met in all funds
- Increase in Total Fund Balance of \$56,693 in Fiscal Year End 2016

The City continues its commitment to making improvements to water and sewer infrastructure, streets and First Monday Grounds. Continuing to find solutions to water supply needs is a top priority for Council. In addition, the completion of the New City Hall is important. In order to be fiscally responsible, the City will make every effort to cut costs, improve its services, and maintain its revenue stream by exercising prudent management and financial judgment and maintain transparency.

Respectfully submitted,

A handwritten signature in cursive script that reads "Lonny Cluck".

Lonny Cluck
City Manager

Goal 1: Improve communications with the citizens and local organizations

- Objective 1: Actively promote the involvement of citizens on city boards, commissions, and committees
- Objective 2: Maintain an "open door" policy between the citizens and city management
- Objective 3: Prioritize good customer relations and improve training of city employees interacting with citizens
- Objective 4: Develop a constant presence in the community by city employees and officials attending community events and attending service organization and special committee meetings
- Objective 5: Continue regular communications via website, newsletter, newspaper and special promotions, including financial transparency postings
- Objective 6: Continue regular meetings between elected officials and city managers and secretaries of cities in Van Zandt County
- Objective 7: Develop regular meetings between the city, county and school district

Goal 2: Improve long-range planning

- Objective 1: Update City's Comprehensive Plan
- Objective 2: Use Comprehensive Plan as the guideline for all future policies and development
- Objective 3: Update the city's capital improvements plan
- Objective 4: Continue to develop short- and long-term water management plans to meet present and future water demands for the City of Canton, including conservation efforts
- Objective 5: Continuously work on upgrading infrastructure

Goal 3: Follow sound financial policies

- Objective 1: Consider using certificates of obligation and limited tax notes for long-term debt
- Objective 2: Continue with plan to use First Monday funds to retire debt and for capital improvements vs transfers to City funds for operational purposes
- Objective 3: Continue multi-year plan for Water and Wastewater Funds to become self-supporting
- Objective 4: Use long-term debt when it makes good sense, but reduce long-term debt in the long-run and improve credit ratings in the short-run. (General Fund and Utility Revenue Fund are both "A+")
- Objective 5: Maintain the adopted reserve policy for each fund and debt service
- Objective 6: Maximize grants and other resources to fund projects

Goal 4: Address organizational issues

- Objective 1: Prioritize the development of a cooperative environment and seek unification of the community.
- Objective 2: Determine and emulate "best practices" in customer service throughout the organization.
- Objective 3: Promote a "Public Servant" mentality at every level of the organization.
- Objective 4: Support training and professional development of staff and elected officials; develop a program for succession planning.
- Objective 5: Review organization, re-align to level workload, and improve management in the organization.

Goal 5: Promote a positive environment for economic development in the community

- Objective 1: Support policies to encourage housing development.
- Objective 2: Support policies to encourage retail, commercial and industrial development.
- Objective 3: Follow infrastructure guidelines for future residential and commercial development.
- Objective 4: Continue efforts to coordinate and market local medical facilities and services.

Goal 6: Enhance the quality of life in Canton

- Objective 1: Continue pursuing recreational, cultural and aesthetic improvements in the community
- Objective 2: Continue funding capital expenditures for infrastructure improvements
- Objective 3: Initiate another phase of major quality street improvements
- Objective 4: Continue maintenance projects to slow sedimentation in Lake Canton
- Objective 5: Initiate water conservation campaign and efforts
- Objective 6: Continue Lake Canton trails development plan

Goal 7: Enhance the First Monday Experience for the vendors, customers and citizens

- Objective 1: Maintain / update First Monday Master Plan annually
- Objective 2: Fund Master Plan improvements annually
- Objective 3: Design and develop storage/small apartment facilities off FM 859.
- Objective 4: Develop formalized method for management to receive feedback from vendors on a regular basis
- Objective 5: Design and develop extension of Trade Center IV with new restroom

Goal 8: Develop plans for a new City Hall

- Objective 1: Proceed with construction of new city hall
- Objective 2: Proceed with renovation of existing city hall to ensure ADA compliance

CITY OF CANTON

City Management FY 2015-2016

Goal 1: Future Planning

- Objective 1: Update Zoning Ordinance
- Objective 2: Update First Monday Master Plan
- Objective 3: Update Marketing Master Plan
- Objective 4: Develop two-year budget

Goal 2: Customer Service

- Objective 1: Improve communications with citizens
- Objective 2: Improve communications with Council
- Objective 3: Improve communications with staff
- Objective 4: Improve sensitivity to citizens / staff

Goal 3: Staff Development

- Objective 1: Improve training opportunities for lower level staff
- Objective 2: Require timely testing for employees with licenses / certifications

Goal 4: Personal Development

- Objective 1: Improve motivation skills
- Objective 2: Build relations with Chamber, County, Van Zandt County cities, volunteer groups

Goal 1: Continue to Expand Citizen Involvement and Enhance Confidence in Council and Staff

- Objective 1: Enhance program to foster volunteerism on City boards and committees
- Objective 2: Determine and emulate "best practices" in customer service and develop customer service training program
- Objective 3: Continue to improve information flow to all administrative personnel, billing accuracy, and the level of service provided to citizens
- Objective 4: Continue audio-visual aids for City meetings
- Objective 5: Continue improved communications with citizens via website, newsletter, meeting postings, media, etc., including project status report on website
- Objective 6: Continue program for accessibility of information on the website and through public information requests

Goal 2: Continue to Implement Sound Financial Policies

- Objective 1: Consider using bond sales vs certificates of obligation for long-term debt
- Objective 2: Continue using First Monday funds to retire debt and for capital improvements vs transfers to City funds for operational purposes whenever possible
- Objective 3: Implement multi-year plan for Water and Wastewater Funds to become self-supporting
- Objective 4: Use long-term debt when it makes good sense, but reduce long-term debt in the long-run and improve credit ratings in the short-run
- Objective 5: Continue to improve financial reporting and budget document, apply for GFOA certification of budget and audit
- Objective 6: Annually review / update investment and financial policies

Goal 3: Improve Long-Range Planning

- Objective 1: Continue to incorporate long-range planning in the city budget and implement multi-year budgeting
- Objective 2: Review and update existing ordinances, update comprehensive plan, and continue to update codification annually

Goal 4: Improve Operating Efficiencies & Effectiveness

- Objective 1: Continue training, cross-training, and professional development of staff
- Objective 2: Evaluate financial software alternatives
- Objective 3: Continue to improve utility billing accuracy, pre-billing review, use of service order tracking system, and service response times
- Objective 4: Continue to enhance human resource services, procedures, and working environment to attract the best candidates and retain outstanding employees, develop supervisory "buy-in" and training

- Objective 5: Continue to improve purchasing policies and efficient implementation
- Objective 6: Continue internal auditing and review of internal controls
- Objective 7: Continue to evaluate office procedures, amend to increase efficiency & productivity, develop standard operating procedures for each job
- Objective 8: Continue high ethical standards and integrity in conducting City elections
- Objective 9: Continue maintenance of record management program

Development Services FY 2015-2016

Goal 1: Update City of Canton Building Codes

Objective 1: Update City of Canton Building Codes from 2003 to the 2009 ICC Code Series

Goal 2: Continue Reorganizing Development Services Departmental Files

Objective 1: Organize building inspection files to an address-type system

Objective 2: Organize map records

Goal 3: Improve Information for Developers and Contractors

Objective 1: Update Application Forms and Packets

Objective 2: Update Book of Guidelines and Ordinances

Goal 4: Continue Education and Training

Objective 1: Continue training and obtain additional certifications

Police FY 2015-2016

Goal 1: Expand Relationship with Community by Developing and Implementing Policies that Provide Positive Interaction

- Objective 1: Continue to implement community-policing strategy
- Objective 2: Continue to recognize citizens who provide assistance to Police Department
- Objective 3: Continue to find ways to involve the Police Department in the community charities, youth groups, churches, etc.
- Objective 4: Continually strive to lower the crime rate each year making Canton a "hard target" for potential criminals

Goal 2: Provide a Highly-Motivated and Competent Workforce to Deliver Best Police Service and Reduce/Prevent Crime for Citizens of Canton

- Objective 1: Continue to increase tactical equipment and officer tactical training
- Objective 2: Implement an awards program for Canton police officers designed to provide recognition for outstanding performance and service to the community
- Objective 3: Supplement police budget by continued seizure of criminal funds and assets for use by the department
- Objective 4: Seek out and apply for cost-effective grants to enhance the department and supplement the budget

Goal 3: Enhance Educational Training and Problem Solving

- Objective 1: Continue officer education and training offered by colleges and state
- Objective 2: Continue to train all members of the police department in the latest communication techniques and develop strategies to enhance and further problem-solving techniques
- Objective 3: Continue to employ strategies to curtail criminal activity and enhance crime prevention
- Objective 4: Increase assistance to the needs of citizens outside the realm of the police department
- Objective 5: Cross-train employees in different aspects of law enforcement to increase more knowledge and increase department efficiency
- Objective 6: Implement standardized hiring practices for officers and dispatchers
- Objective 7: Develop dispatch training facilities

Goal 4: Enhance Police Reserve Program

- Objective 1: Enhance tactical training and education for reserve members
- Objective 2: Motivate reserve members by increasing assistance to needs of citizens of Canton
- Objective 3: Enhance crime prevention by using reserve members

Animal Control FY 2015-2016

Mission: Improve the quality of life for the pets and citizens of Canton, and to control Canton's free-roaming animal population.

Goal 1: Provide Humane Care and Treatment for all Animals Needing Protection

- Objective 1: Prevent cruelty to animals
- Objective 2: Seek to return lost animals to their owners
- Objective 3: Seek suitable homes for animals without owners
- Objective 4: Reduce animal abuse situations, i.e. tethering, puppy mills, etc.

Goal 2: Create a Continuing Community Outreach Program to Ensure Canton Maintains Positive Public Image and Steady Financial Support from Various Sources

- Objective 1: Search and apply for grants and donations for animal welfare
- Objective 2: Continue to find low-cost neuter / spay services
- Objective 3: Organize activities and services promoting responsible pet care
- Objective 4: Create a humane education program in Canton schools
- Objective 5: Provide information to owners to motive responsible pet ownership
- Objective 6: Provide educational materials to children and adults regarding proper animal care and protection
- Objective 7: Urge residents to provide pets with proper identification, such as collars with I.D. tags or microchips

Goal 3: Provide Shelter and Care for Sick, Injured and Unwanted Animals

- Objective 1: Provide a facility for the humane euthanizing of sick and injured animals that cannot be saved
- Objective 2: Continue adoption and increase program list of rescue groups

Municipal Court FY 2015-2016

Mission: To promote public confidence in maintaining a fair and impartial disposition in the cases filed within the court. This is the first contact people have with the judicial system and it is important that they are met in a professional manner and their cases are disposed of expeditiously.

Goal 1: Continue to Maintain an Efficient Office

- Objective 1: Hold court on a monthly basis and work with Prosecutor to establish date
- Objective 2: Create procedures for Officer to work warrant list
- Objective 3: Work on warrants biweekly
- Objective 4: Call defendants on daily due list to reduce warrants issued
- Objective 5: Implement collections procedures
- Objective 6: Maintain updated case load
- Objective 7: Register court personnel for training

Goal 2: Promote Community Awareness

- Objective 1: Implement a judicial outreach program
- Objective 2: Create alcohol awareness program for elementary, intermediate and high school
- Objective 3: Hold safety awareness clinics

Fire FY 2015-2016

Goal 1: Upgrade Fire Station

- Objective 1: Create a public access point for citizens and the public to enter
- Objective 2: Repaint station exterior for more crisp appearance
- Objective 3: Install emergency landline at the public access point that connects directly to dispatch for citizens who might come in with an emergency while firefighters are out

Goal 2: Upgrade Gear and Equipment

- Objective 1: Start a rotating system for replacement of existing 1997 SCBA with the 2007 standard by 2016
- Objective 2: Continue current replacement rotation program for bunker gear by purchasing 5 to 6 sets per year

Goal 3: Continue Training Program

- Objective 1: Start cost-share or fully paid incentive program for sending volunteer firefighters to a recognized fire school to obtain their basic certification
- Objective 2: Bring city staff up to the level of NIMS training needed in a disaster
- Objective 3: Establish training that would document good and bad points concerning EAP for First Monday

Goal 4: Enhance Emergency Management System

- Objective 1: Install early outdoor warning sirens at Cherry Creek Park and Lake Meadows neighborhood or new city lake area

Goal 5: Evaluate EMS Services

- Objective 1: Improve overall standard of care for citizens of Canton

Goal 1: Improve and Maintain City Streets, Alleys, Easements and Signs

- Objective 1: Resurface streets as needed or those selected by Council
- Objective 2: Patch and repair streets as necessary
- Objective 3: Trim weeds and mow to help keep City property clean
- Objective 4: Replace road signs as necessary

Goal 2: Maintain Equipment and Facilities to Optimize Production

- Objective 1: Continue routine vehicle and equipment maintenance program
- Objective 2: Maintain clean and organized work areas
- Objective 3: Maintain parts inventory

Goal 3: Improve Communications

- Objective 1: Keep lines of communication open with supervisors and employees
- Objective 2: Ensure supervisors and employees are managing their time wisely

Parks FY 2015-2016

Goal 1: Improve and Maintain All Parks

- Objective 1: Continue to maintain and improve Cherry Creek Park, the soccer fields, and adjacent park areas
- Objective 2: Continue to maintain lake area, tennis courts and old ball field
- Objective 3: Continue to improve and maintain CYRA facilities
- Objective 4: Continue to support First Monday with grounds maintenance

Goal 2: Facilities Improvements

- Objective 1: Continue to maintain and improve the library, Blackwell House, Senior Citizens Building, Plaza Museum, City Office Complex, Police Station, and all other City buildings

Water Treatment Plant FY 2015-2016

Goal 1: Maintain Water Standards Equal or Above TCEQ Standards

- Objective 1: Remain current on all TCEQ rules and regulations
- Objective 2: Utilize in-house and certified lab results to determine changes in daily operations
- Objective 3: Research new chemicals, methods and updated information on water treatment techniques

Goal 2: Maintain the Integrity of City Lake and Wells

- Objective 1: Create and maintain a twenty foot clearing between existing fence and lake area
- Objective 2: Repair and maintain fences
- Objective 3: Secure well sites with locked fences
- Objective 4: Maintain grounds and fence line at well sites on a regular schedule

Goal 3: Maximize School, Training, and Licensing to Maintain a Qualified Staff

- Objective 1: Schedule Class C and B Surface Water License testing as soon as operators have met experience and training credit requirements
- Objective 2: Continue operator training and education

Goal 4: Maintain the Integrity of Water Distribution System

- Objective 1: Verify valves, hydrants and line size for City of Canton Utilities Map Book
- Objective 2: Update and Maintain City of Canton Utilities Map Book

Goal 5: Improve Communications

- Objective 1: Prepare weekly written activity reports for supervisor
- Objective 2: Communicate daily, verbally or in writing, on current projects or problems that may occur within the water plant operations

Water Distribution FY 2015-2016

Goal 1: Maintain Distribution Lines to TCEQ Standards or Above

- Objective 1: Mark valve bodies
- Objective 2: Mow and trim easements

Goal 2: Maintain Equipment and Facilities to Optimize Productivity

- Objective 1: Continue routine vehicle and equipment maintenance program, i.e. oil changes, washing, greasing, tire checks, etc.
- Objective 2: Maintain clean and organized work areas
- Objective 3: Maintain parts inventory

Goal 3: Maintain and Develop Licenses

- Objective 1: Continue training and maintain or advance licensing certifications
- Objective 2: Track and record employees' licensing requirements and completions

Goal 4: Improve Communications

- Objective 1: Keep lines of communication open with employees
- Objective 2: Ensure employees are following instructions
- Objective 3: Ensure employees are managing their time wisely

Wastewater Treatment Plant
FY 2015-2016

Goal 1: Continue Improvements to Wastewater Treatment Plant

Goal 2: Maintain Equipment and Facilities to Optimize Productivity

- Objective 1: Continue routine vehicle and equipment maintenance program, i.e. oil changes, washing, greasing, tire checks, etc.
- Objective 2: Maintain clean and organized work areas
- Objective 3: Maintain parts inventory

Goal 3: Maintain and Develop Required Licenses

- Objective 1: Continue training and advance licensing certifications
- Objective 2: Track and record employees' licensing requirements and completions

Goal 4: Improve Communications

- Objective 1: Keep lines of communication open with employees
- Objective 2: Ensure employees are following instructions
- Objective 3: Ensure employees are managing their time wisely

Wastewater Collection FY 2015-2016

Goal 1: Maintain Collection Lines to TCEQ Standards or Above

- Objective 1: Continue East Outfall project
- Objective 2: Paint and code manholes
- Objective 3: Mow and trim easements

Goal 2: Maintain and Develop Licenses

- Objective 1: Continue training and maintain or advance licensing certifications
- Objective 2: Track and record employees' licensing requirements and completions

Goal 1: Sanitation Contract

- Objective 1: Negotiate new sanitation contract on Transfer Station
- Objective 2: Develop brush pick-up program with Sanitation Solutions

Goal 2: Transfer Station

- Objective 1: Upgrade facility
- Objective 2: Work with County on road

First Monday FY 2015-2016

Goal 1: Improve First Monday Infrastructure

- Objective 1: Continually upgrade and repair roads
- Objective 2: Add more customer-friendly areas
- Objective 3: Continue with plan for new road south of Unreserved Area
- Objective 4: Develop computerized inventory of water valve locations

Goal 2: Improve Profitability for City and Vendors

- Objective 1: Fully-utilize areas at reasonable prices
- Objective 2: Attract free media advertising, i.e. TV, radio, magazine and web

Goal 3: Improve Communications with Vendors

- Objective 1: Talk to vendors during each show
- Objective 2: Listen with an open mind
- Objective 3: Be responsive and timely

Goal 4: Implement Communication Grid to Ensure Dissemination of Accurate and Standardized Information

- Objective 1: Ensure new and current employees are familiar with current Policies and Procedures brochures
- Objective 2: Implement new employee in-house training program utilizing experienced and knowledgeable staff

Goal 5: Improve Customer Service

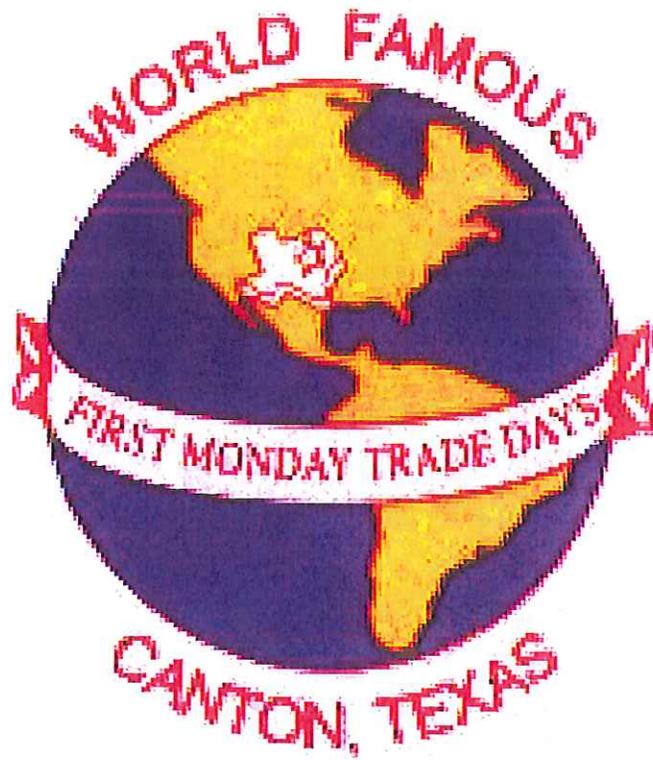
- Objective 1: Attend customer service seminars
- Objective 2: Train part-time employees who work a customer window
- Objective 3: Listen to feedback from vendors and shoppers

Goal 6: Maximize Sales Tax Revenue

- Objective 1: Work with State Comptroller's office to assist with collections
- Objective 2: Monitor vendor information to confirm the numbers are accurate
- Objective 3: Ensure all vendors have correct ID numbers in First Monday system
- Objective 4: Educate new and existing vendors on what forms to use for the tax to be applied correctly

Goal 7: Enhance Communications

- Objective 1: Establish working wireless connection for City and vendors
- Objective 2: Have adequate equipment for workers to communicate
- Objective 3: Keep all communication equipment in good working condition
- Objective 4: Keep accurate record of warranty dates on radios, batteries and other equipment



ORDINANCE NO. 2015-20

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF CANTON FOR THE ENSUING FISCAL YEAR BEGINNING OCTOBER 1, 2015, AND ENDING SEPTEMBER 30, 2016; ADOPTING THE ANNUAL BUDGET OF THE CITY OF CANTON FOR THE 2015-2016 FISCAL YEAR AND AUTHORIZING EXPENDITURES AS THEREIN PROVIDED; PROVIDING A SAVINGS CLAUSE, FOR THE REPEAL OF ALL ORDINANCES AND APPROPRIATIONS IN CONFLICT WITH THE PROVISIONS OF THIS ORDINANCE; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the City Manager of the City of Canton, Texas has submitted to the City Council a proposed budget of the revenues and expenditures of the City of Canton for the period beginning October 1, 2015, and ending September 30, 2016, and which said proposed budget has been compiled from detailed information obtained from several departments, divisions, and offices of the City; and

WHEREAS, a copy of said proposed budget was timely filed with the City Secretary of the City of Canton, Texas; and

WHEREAS, the City Council of the City of Canton did sit as a committee of the whole in the Canton Municipal Courtroom, 24980 Hwy 64 East in the City of Canton on September 8, 2015, at 6:00 p.m., after public notice having been given, to hear any complaints, suggestions or observations during a public hearing on the proposed budget; and

WHEREAS, said Council is of the opinion that the same should be approved and adopted,

NOW, THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CANTON, TEXAS:

SECTION 1. That the proposed budget of the Revenues and Expenses of the City of Canton, Texas for the period beginning October 1, 2015, and ending September 30, 2016, as submitted to the City Council of said City be, and the same is in all things adopted and approved as the budget of all the current expenses as well as the fixed charges against said City, for the period beginning October 1, 2015 and ending September 30, 2016.

SECTION 2. That the sum of \$5,154,211 for the payment of General Fund expenses of the City as hereinafter itemized is hereby appropriated to:

GENERAL FUND	
Administration	\$1,160,688
Development Services	\$ 135,088
Police Department	\$1,368,421
Animal Control Dept.	\$ 155,088
Municipal Court	\$ 217,876
Fire Department	\$ 548,344
Street Department	\$ 596,732
Parks Department	\$ 398,844
Grants	\$ 573,130
Inter-Fund Transfers	\$ 0

SECTION 3. That the sum of \$1,586,899 is appropriated from the revenues and balances on hand in the Water Fund for inter-fund transfers, operating expenditures, capital outlay, and debt service of the Water Department.

SECTION 4. That the sum of \$717,480 is appropriated from the revenues and balances on hand in the Wastewater Fund for inter-fund transfers, operating expenses, capital outlay, and debt service of the Wastewater Department.

SECTION 5. That the sum of \$538,092 is appropriated from the revenues and balances on hand in the Sanitation Fund to inter-fund transfers, operating expenses, capital outlay, and debt service of the Sanitation Department.

SECTION 6. That the sum of \$2,919,434 is appropriated from the revenues and balances on hand in the First Monday Fund to inter-fund transfers, operating expenses, capital outlay, and debt service.

SECTION 7. That the sum of \$682,673, is appropriated out of the General Debt Service Fund to provide for the payment of the principal and interest and the retirement of the debt of said city coming due during the budget period.

SECTION 8. That the sum of \$449,756, is appropriated out of the Revenue Debt Service Fund to provide for the payment of the principal and interest and the retirement of the debt of said city coming due during the budget period.

SECTION 9. That the sum of \$849,275 is appropriated from the revenues and balances on hand in the Capital Improvement Funds to approved capital improvement projects.

SECTION 10. That the sum of \$2,000 is appropriated from the revenues and balances on hand in the Forfeiture Fund to operating expenditures and capital outlay of the Forfeiture Fund.

SECTION 11. That the City Council hereby confers upon the City Manager general authority to contract for expenditures without further approval of the Council for all budgeted items, the cost of which do not exceed the constitutional and statutory requirements for competitive bidding.

SECTION 12. That this ordinance shall be and remain in full force and effect from and after its passage and approval by the City Council and that all ordinances or parts of ordinances in conflict herewith be and the same are hereby repealed to the extent of such conflict.

SECTION 13. If for any reason any section, paragraph, subdivision, clause, phrase, word or provision of this ordinance, shall be held invalid or unconstitutional by final judgment of a court of competent jurisdiction, it shall not affect any other section, paragraph, subdivision, clause, phrase, word or provision of this ordinance, for it is the definite intent of this City Council that every section, paragraph, subdivision, clause, phrase, word or provision hereof be given full force and effect for its purpose.

PASSED, ADOPTED, AND APPROVED on this the 8th day of September, 2015.

Lou Ann Everett, Mayor

ATTEST:
Debra Johnson, City Secretary

ORDINANCE NO. 2015-21

AN ORDINANCE OF THE CITY OF CANTON, TEXAS, LEVYING AD VALOREM TAXES FOR 2015 AT \$0.4203320 PER ONE HUNDRED DOLLARS ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY TO PROVIDE REVENUES FOR CURRENT EXPENSES AND INTEREST AND SINKING FUND REQUIREMENTS; PROVIDING FOR AN INCREASE IN TAXES FOR MAINTENANCE AND OPERATIONS; PROVIDING FOR THE ASSESSMENT, LEVY AND COLLECTION OF AD VALOREM TAXES OF THE CITY OF CANTON, TEXAS FOR THE YEAR 2015; PROVIDING DUE AND DELINQUENT DATES; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; AUTHORIZING EXEMPTIONS; REPEALING ALL OTHER ORDINANCES IN CONFLICT; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, Section 26.05 of the Texas Property Tax Code provides that by September 30 or as soon thereafter as practicable, the governing body of each taxing unit shall adopt a tax rate for the current tax year; and

WHEREAS, such Section 26.05 further provides that where the tax rate consists of two components (one which will impose the amount of taxes needed to pay the unit's debt service and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures of the unit for the next year) that the components be adopted separately; and

WHEREAS, the proposed tax rate for the current tax year of the City of Canton, Texas consists of two such components, a tax rate of \$0.2499 for debt service and a tax rate of \$0.170432 to fund maintenance and operation expenditures; and

WHEREAS, a budget appropriating revenues generated by the collection of ad valorem for the use and support of the municipal government of the City of Canton has been approved and adopted by the Canton City Council as required by Title Four (4), Section 102.009 of the Local Government Code; and

WHEREAS, it is necessary and appropriate for the City Council to adopt the 2015 Tax Rate for the City of Canton, Texas;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CANTON, TEXAS:

Section 1. The facts and recitations set forth in the preamble of the Ordinance are found to be true and correct and are incorporated herein and made a part hereof for all purposes.

Section 2. There be and is hereby levied for the year 2015 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Canton, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of four hundred twenty thousand three hundred thirty-two millionths (\$0.4203320) cents on each one hundred (\$100.00) dollars assessed value of taxable property, and shall be apportioned and distributed as follows: \$0.2499 for interest and sinking fund requirements of the municipal government of the City and \$0.170432 for maintenance and operations of the municipal government of the City.

Fiscal Year 2015-2016

Section 3. All ad valorem taxes shall become due and payable on October 1, 2015, and all ad valorem taxes for the year 2015 shall become delinquent after January 31, 2016. If any person fails to pay the ad valorem taxes on or before the 31st day of January 2016, the penalties and interest as set forth under Section 33.01 of the Texas State Property Tax Code shall apply.

Section 4. Taxes are payable to the Van Zandt County Tax Assessor-Collector, Van Zandt County Appraisal District, Canton, Texas 75103. The City is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and Laws of the State of Texas and ordinances of the City of Canton shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and the interest and penalty collected from such delinquent taxes shall be apportioned to the general fund of the City of Canton. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by state law.

Section 5. The twenty percent (20%) homestead exemption and the \$9,000 exemption and tax freeze for homesteads owned by anyone disabled or sixty-five years of age and older remain in effect.

Section 6. That all other ordinances of the City of Canton in conflict herewith are hereby repealed.

Section 7. This Ordinance shall become effective upon the date passed at a called meeting of the city council at which a quorum was present. The meeting was open to the public as required and public notice of the time, place, and purpose of said meeting was given as required by the Open Meeting Act, Texas Government Code, Chapter 551.

DULY PASSED, APPROVED AND ADOPTED on this the 8th day of September, 2015.

Lou Ann Everett, Mayor

ATTEST:
Debra Johnson, City Secretary

ORDINANCE NO. 2015-19

AN ORDINANCE, PROVIDING FOR A SCHEDULE OF FEES; REPEALING ALL ORDINANCES OR SECTIONS IN CONFLICT THEREWITH; AND PROVIDING FOR AN EFFECTIVE DATE

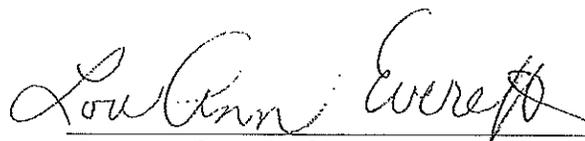
SECTION 1: That the attached fee schedule (Exhibit A) is hereby adopted.

SECTION 2: That all ordinances or parts of ordinances in conflict herewith be and the same are hereby repealed to the extent of such conflict.

If for any reason any section, paragraph, subdivision, clause, phrase, word or provision of this ordinance shall be held invalid or unconstitutional by final judgment of a court of competent jurisdiction, it shall not effect any other section, paragraph, subdivision, clause, phrase, word or provision of this ordinance, for it is the definite intent of this City Council that every section, paragraph, subdivision, clause, phrase, word or provision hereof be given full force and effect for its purpose.

SECTION 3: This ordinance shall become effective and in full force on October 1, 2015.

PASSED ADOPTED AND APPROVED by a majority vote of the City Council of Canton, Texas, on this the 1st day of September, 2015.



Lou Ann Everett, Mayor

ATTEST:


Debra Johnson, City Secretary

Fiscal Year 2015-2016

BUILDING PERMIT FEES		(ALL PERMIT FEES DOUBLE FOR PROJECTS STARTED WITHOUT PERMIT)
New Commercial & Institutional		\$0.25 per sq. ft., Minimum \$100
New Residential		\$0.20 per sq. ft., Minimum \$75
Commercial Remodel or Alterations		\$0.20 per sq. ft., Minimum \$75
Residential Remodel or Alterations		\$0.15 per sq. ft., Minimum \$50
Demolition		\$50.00
House Moving		\$100.00 plus police and utility costs
Dirt Moving Permit		\$25.00
Storage Shed (built offsite, delivered on skids (all sizes)		\$50.00
Accessory Building		\$.10 per sq. ft., Minimum \$50 (if structure to have MEP's (heat/air, electrical and plumbing)
		\$.06 per sq. ft., Minimum \$25.00, per trade for accessory bldg., construction only
Plan Review (new Commercial)		\$150.00
Plan Review (Commercial remodel)		\$ 75.00 (lease space up to 1500 sq. ft.)
Plan Review (Commercial remodel)		\$100.00 (over 1500 sq. ft.)
Plan Review (Residential remodel)		\$ 37.50
Plan Review (new Residential)		\$ 50.00
Engineer's Review		Cost plus 10%

ELECTRICAL, PLUMBING AND MECHANICAL FEES		(Fees double if started without permit)
New Single Family Residential		\$0.08 per sq. ft., Minimum \$50
Residential Remodel		\$0.06 per sq. ft., Minimum \$40
New or Remodel Commercial or Institutional		\$0.08 per sq. ft., Minimum \$50

OTHER PERMIT FEES (Fees double if started without a permit)	
Swimming Pools	\$150.00
Irrigation	\$100.00
Parking Lots	\$5.00 per 1000 sq. ft, Minimum \$50
Fences (all)	\$40.00
Flatwork (driveways, walks, non-load-bearing concrete patio)	\$50.00
Cell Towers, masks, poles	\$1.00 per foot, Min. \$500
Flood Plain Development	\$ 50.00
Fuel Tank	\$100.00
Water Well	\$100.00
Mobile or Manufactured Home (set-up)	\$100.00
Contractor's Registration Fee	\$75.00 per year
Motorized Personal Transportation Device	\$25/location
Carnival or Fairs	\$ 50.00
Special Event	\$ 25.00
Tent Permit	\$ 50.00
Amusement Building	\$ 50.00
Garage / Estate Sale	\$5.00 + 2.50 each add'l sign
Boat Permit	\$3/day or \$25/year

SIGN PERMIT FEES		MISCELLANEOUS FEES	
(Fees double if started without a permit)		(Fees double if started without a permit)	
Wall or pole sign < 50 sq. ft.	\$35.00	Re-inspection Fee	\$50.00
Wall or pole sign 50 to 100 sq. ft.	\$60.00	Residential Certificate of Occupancy	\$5.00
Wall or pole sign >100 sq. ft.	\$75.00	Commercial Certificate of Occupancy	\$25.00
			(Also see fire inspection fee for C.O.)
Billboards, Single Face	\$150.00		
Billboards, Double Face	\$300.00		
Temporary Banners	\$25.00		
Illuminated Sign Fee	\$50.00		

FIRE DEPT. PERMIT FEES (Fees double if started without a permit)	
Fire Sprinkler	\$0.05 sq. ft., Min \$50
Automatic Fire Alarm	\$150.00
Smoke & Heat Vents	\$100.00
Flow Testing Fire Hydrant	\$100.00
Fire Department Connections (FDC's)	\$100.00
Fire Extinguishing Systems	\$100.00
High Piled Storage	\$100.00
Access Gates	\$100.00
Pyrotechnics Display	\$100.00
Temporary Fuel Vessels for Construction Site	\$100.00
Asphalt Kettles and Roofing	\$100.00
Hot Works (Welding)	\$100.00
Initial Inspection for CO (Certificate of Occupancy)	\$100.00
Outdoor Burn Permit (residential)	\$ 10.00
Outdoor Burn Permit (commercial)	\$200.00

ANIMAL SHELTER FEES

Impoundment fee – unrestrained dog or cat without vaccination tag or license attached:	
1 st & 2 nd offenses	\$30.00
3 rd and subsequent offense	\$60.00
Impoundment fee – unrestrained dog or cat displaying evidence of vaccination or registration:	
1 st & 2 nd offenses	\$25.00
3 rd and subsequent offense	\$50.00
Impoundment fee - livestock	
1 st & 2 nd offenses	\$35.00
3 rd and subsequent offense	\$70.00
Impoundment fee – After Business Hours	\$60.00
Daily boarding fee – dog or cat	\$10.00
10-day Quarantine Boarding fee – dog or cat	\$100.00
Adoption fee – dog or cat	\$35.00 (includes microchip)
Fee to bring an animal to the animal shelter:	
From inside city limits	\$20.00
From outside city limits	\$30.00
Euthanasia / Disposal Fee	\$40.00
Strays from inside city limits	
1 st adult animal	Free
1 st additional adult animal	\$20.00
2 nd additional adult animal	\$10.00
Puppies / Kittens	\$5.00 each
Strays from outside city limits	
1 st adult animal	\$30.00
Each additional adult animal	\$15.00
Puppies / Kittens	\$10.00 each

CITY OF CANTON

FEE SCHEDULE

Fiscal Year 2015-2016

WATER TAP FEES		Residential	Commercial	SEWER TAP FEES	
Water Tap - 1"		\$ 625.00	\$ 725.00	Sewer Tap - Residential	\$525.00
Water Tap - 2"		\$ 825.00	\$ 925.00	Sewer Tap - 4" Commercial	\$725.00
Meter - 3/4"		\$ 100.00	\$ 100.00	Sewer Tap - Over 4"	To be installed by owner
Meter - 1"		\$ 200.00	\$ 200.00	Street Cut	\$500.00 (asphalt) \$500.00 + concrete reimbursement (concrete)
Meter - 2"		\$2500.00	\$2500.00	ROAD BORE	
Taps, Meters & Vaults Over 2"		To be installed by owner		Small - 2" and smaller	\$45.00 per foot
Taps that exceed 50 linear foot		Cost of Labor & Materials		Large - 2" to 4"	\$75.00 per foot

WATER RATES	RESIDENTIAL		COMMERCIAL														
	Inside City	Outside City	Inside City	Outside City													
0 - 750 gallons	\$12.00	\$28.25	\$18.00	\$29.75	<table border="1"> <thead> <tr> <th colspan="2">Meter Deposits</th> </tr> </thead> <tbody> <tr> <td>Residential Utility Deposit</td> <td>\$100.00</td> </tr> <tr> <td>Commercial Utility Deposit</td> <td>\$150.00</td> </tr> <tr> <td>2 1/2" Hydrant Utility Deposit</td> <td>\$1,500.00</td> </tr> <tr> <td colspan="2">Credited after appx. 1 yr of timely payments increase by \$50 upon 3rd disconnect</td> </tr> <tr> <td>Bulk Water Rates</td> <td>\$20 / 1000 gal</td> </tr> </tbody> </table>	Meter Deposits		Residential Utility Deposit	\$100.00	Commercial Utility Deposit	\$150.00	2 1/2" Hydrant Utility Deposit	\$1,500.00	Credited after appx. 1 yr of timely payments increase by \$50 upon 3 rd disconnect		Bulk Water Rates	\$20 / 1000 gal
Meter Deposits																	
Residential Utility Deposit	\$100.00																
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Credited after appx. 1 yr of timely payments increase by \$50 upon 3 rd disconnect																	
Bulk Water Rates	\$20 / 1000 gal																
751 - 2,500 gallons	\$4.75 per thousand		\$4.75 per thousand														
2,501 - 5,000 gallons	\$4.80 per thousand		\$4.80 per thousand														
5,001 - 10,000 gallons	\$4.85 per thousand		\$4.85 per thousand														
10,001 - 15,000 gallons	\$4.90 per thousand		\$4.90 per thousand														
15,001 - 25,000 gallons	\$4.95 per thousand		\$4.95 per thousand														
25,001 - 50,000 gallons	\$5.00 per thousand		\$5.00 per thousand														
50,001 - 100,000 gallons	\$5.05 per thousand		\$5.05 per thousand														
100,001 - 300,000 gallons	\$5.10 per thousand		\$5.10 per thousand														
Over 300,000 gallons	\$5.15 per thousand		\$5.15 per thousand														

WASTEWATER RATES Based on Water Consumption	RESIDENTIAL		COMMERCIAL		CUSTOMERS WITHOUT CITY WATER (water consumption per provider's bill)	
	Inside City	Outside City	Inside City	Outside City	Residential	Commercial
0 - 1,500 gallons	\$14.50	\$30.25	\$21.25	\$34.75	\$17.18	\$25.10
1,500-10,000 gallons	\$2.90 per thousand		\$2.90 per thousand		\$3.83 per thousand	\$3.83 per thousand
10,001-15,000 gallons	\$2.95 per thousand		\$2.95 per thousand		\$3.83 per thousand	\$3.83 per thousand
15,001-25,000 gallons	\$3.00 per thousand		\$3.00 per thousand		\$3.83 per thousand	\$3.83 per thousand
25,001-50,000 gallons	\$3.05 per thousand		\$3.05 per thousand		\$3.83 per thousand	\$3.83 per thousand
50,001-100,000 gallons	\$3.10 per thousand		\$3.10 per thousand		\$3.83 per thousand	\$3.83 per thousand
100,001-300,000 gallons	\$3.15 per thousand		\$3.15 per thousand		\$3.83 per thousand	\$3.83 per thousand
Over 300,000 gallons	\$3.20 per thousand		\$3.20 per thousand		\$3.83 per thousand	\$3.83 per thousand
	Based on Winter Avg				Based on Winter Avg	

RECONNECTION FEES	(nonrefundable)
Reconnection Fee	\$25.00
After Hours Connection Fee	\$50.00

Septic	
Septic Hauling Permit	\$30/vehicle
Septic Waste	10 cents/gallon

Return Check \$30

CITY OF CANTON
Fiscal Year 2015-2016

FEE SCHEDULE

GARBAGE RATES

Residential		Commercial Hand Load		1 x week	2 x week	
1 x week curbside, 9 bag max (inside city only)	\$10.00	0 to 5 bags	\$15.97	\$19.52		
Polycart, 1 x week (inside city)	\$12.50	6 to 10 bags	\$19.16	\$21.84		
Polycart, 1 x week (outside city)	\$16.50	11 to 15 bags	\$24.12	\$26.25		
Commercial Cart Service 1 x week	\$22.70	16 to 20 bags	\$26.96	\$32.28		
Commercial Containers						
Size	1 x week	2 x week	3 x week	4 x week	Extra unscheduled	Extra Scheduled
2 yard	\$46.46	\$98.94	\$98.94		\$18.60	\$15.79
3 yard	\$53.55	\$100.36	\$150.72		\$20.01	\$17.20
4 yard	\$68.45	\$119.51	\$162.06		\$24.06	\$21.40
6 yard	\$94.69	\$146.46	\$184.05		\$31.91	\$29.11
8 yard	\$115.96	\$179.78	\$217.38	\$256.94	\$40.32	\$33.31
Industrial Containers						
Size	Rent	Haul				
20 cu yard open top	\$84.14	\$348.47				
30 cu yard open top	\$87.59	\$426.91				
40 cu yard open top	\$94.69	\$495.01				
30 cu yard compacted	negotiated					
40 cu yard compacted	negotiated					

TRANSFER STATION RATES

Service	County Residents	Non-County Residents
Household Trash Bags, Maximum 6 bags:		
Up to 35 gallon bag	\$1.00 each bag	\$2.00 each bag
Over 35 gallon bag	\$2.00 each bag	\$3.00 each bag
Compacted household trash – may be prorated, \$5.00 minimum	\$19.00 per cubic yard	\$29.00 per cubic yard
Loose household trash – may be prorated, \$3.00 minimum	\$16.00 per cubic yard	\$26.00 per cubic yard
Items placed in open-top containers such as construction debris, excluding shingles	\$19.00 per cubic yard	\$29.00 per cubic yard
Shingles	\$27.00 per cubic yard	\$37.00 per cubic yard
Furniture, mattresses, television sets and other large items:		
Up to 1 cubic yard	\$19.00 each	\$29.00 each
1.5 cubic yards	\$27.00 each	\$37.00 each
2.0 cubic yards	\$32.00 each	\$42.00 each
Major appliances such as refrigerators, stoves or ranges, hot water heaters, washers, dryers, etc.	\$11.00 each	\$21.00 each
No tires, batteries or drums with lids will be accepted.		

Fiscal Year 2015-2016

MISCELLANEOUS FEES

Production of Public Records	\$4.00 \$0.10 per page \$0.50 per page Actual Cost \$1.00 Actual Cost \$2.50 \$3.00 \$15.00 per hour \$28.50 per hour 20% of labor charge Actual Cost	Police Incident/Accident Report Standard paper copy. Each side with recorded information is considered a page. Oversize paper copy. (e.g. 11" x 17", greenbar, bluebar, not including maps & photographs) Specialty Paper (e.g. Mylar, blueprint, blue-line, map, photographic) Nonstandard copy: Diskette, Rewritable CD (CD-RW), Non-rewritable CD (CD-R), Audio Cassette Magnetic Tape, Data Cartridge, Tape Cartridge, JAZ Drive, Other Electronic Media VHS Video Cassette Digital Video Disc (DVD) Labor charge for locating, compiling, manipulating data, and reproducing public information for requests involving more than fifty pages and/or requiring retrieval from off-site storage, and/or redacting confidential information pursuant to a mandatory exception of the Act which also qualifies for the labor charge pursuant to Texas Government Code, 552.261(a)(1) or (2). Labor charge for programming if a request requires the services of a programmer in order to execute an existing program or to create a new program so that requested information may be accessed and copied. If the City does not have in-house programming capabilities, it shall comply with requests in accordance with §552.261(b) of the Texas Government Code. Overhead charges may be included for requests over 50 pages or if the production qualifies pursuant to Texas Government Code, §552.261(a)(1) or (2). Postage, shipping and supplies such as labels, boxes, etc. Public Information charges are established by the Texas Administrative Code, Title 1, Part 3, Chapter 70, Rule 70.3. City fees are subject to change in accordance with the Texas Administrative Code.		
Application for Annexation	\$150.00	The Application for Annexation identifies the lot or tract of land, ownership and starts the process to enable a lot or a tract of land to be Annexed in to the City limits. (See annex application for time line and process).		
Application for Zoning Change	\$150.00			
Application for Specific Use Permit	\$150.00	To allow certain uses within base Zoning districts that, under most circumstances, would not be compatible with other permitted uses but with certain conditions and development restrictions may be compatible.		
Application for Variance	\$100.00			
Amended Plat	\$100.00	A revised plat correcting errors or making minor changes to the original recorded final plat.		
Plat	\$150.00	For a new Subdivision or large scale development		
Re-plat	\$150.00	The re-subdividing of any part or all of a block or blocks of a previously platted subdivision, additional lot or tract.		
Minor Plat	\$75.00	A subdivision resulting in four or fewer lots, provided that the plat is for conveyance purposes only (i.e., sale of the property with no development / construction proposed), that the plat does not create any new easements for public facilities, or the construction/development of said subdivision will not require that construction of any new street (or portion thereof) or the extension of any municipal facilities to serve any lot within the subdivision. Any property to be subdivided using a minor plat shall already be served by all required City utilities and service or in the ETJ of the City of Canton with no services or water only.		
Health Permit Fees	\$150	Restaurant (0-50	\$115	Convenience Store
	\$190	Restaurant (over 50	\$75	Bakery/Delicatessen
	\$190	Lounge/Tavern	\$75	Nursing Home
	\$225	Grocery/Super	\$75	Day Care Center/Commercial
	\$115	Wholesale Grocery	\$75	Hotel Buffet
	\$115	Food Manufacturer	\$75	Temporary Vendor
	\$25	Special Event	\$25	
Return Check Fee	\$30			

FY 2015-2016	GENERAL FUND	FORFEITURE FUNDS	CAPITAL IMP/ FUNDS	WATER / WASTEWATER/ SANITATION FUNDS	FIRST MONDAY FUND	GEN / REV DEBT SERVICE FUNDS	TOTAL ALL FUND TYPES
BEGINNING BALANCE	3,164,443	38,052	919,962	1,801,555	2,077,145	1,252,633	9,253,789
Revenues	4,258,342	10,000	600	2,503,200	2,942,950	906,050	10,621,142
Transfers In	727,000	0	0	355,000	0	232,695	1,314,695
Total Receipts	4,985,342	10,000	600	2,858,200	2,942,950	1,138,745	11,935,837
Expenditures	4,974,211	2,000	849,275	2,802,470	1,644,739	1,132,429	11,405,124
Transfers Out	0	0	0	(40,000)	(1,274,695)	0	(1,314,695)
Total Disbursements	4,974,211	2,000	849,275	2,842,470	2,919,434	1,132,429	12,719,819
REVENUES OVER EXPENDITURES	11,131	8,000	(848,675)	15,730	23,516	6,316	(783,983)
ENDING BALANCE	3,175,574	46,052	71,287	1,817,285	2,100,661	1,258,949	8,469,807

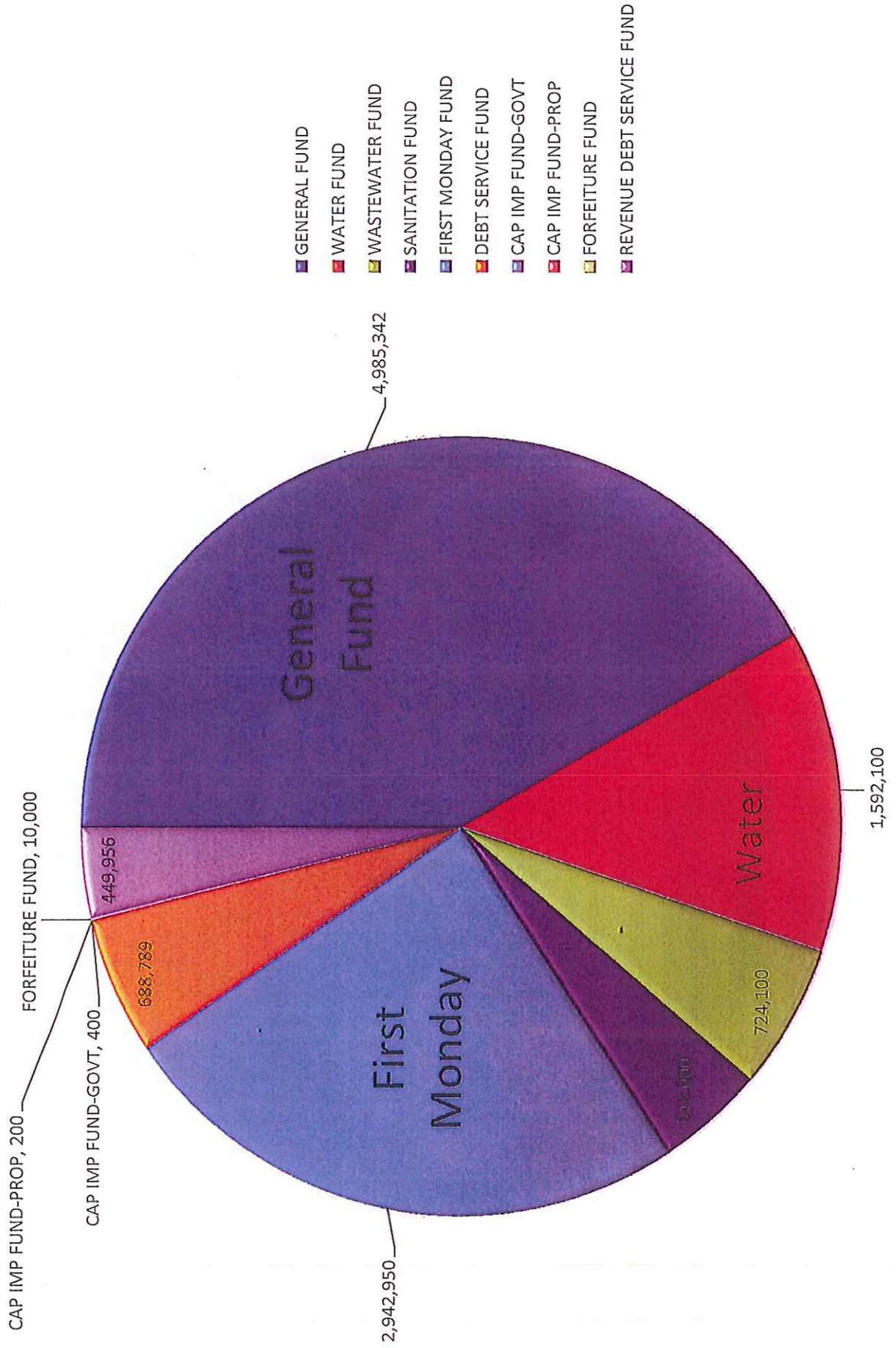
	GOVERNMENTAL FUNDS		DEBT SERVICE FUNDS	
	General Fund		General Debt	Revenue Debt
BEGINNING BALANCE as of 10-1-15	3,164,443		1,138,049	114,584
Revenue:				
Taxes	2,881,366		684,289	
Permits	101,000			
Fines & Court Fees	212,750			
Charge for Services	59,400			
Franchise Fees	227,000			
Rental Income	59,100			
Intergovernmental Revenues	170,111		0	217,061
Grant Revenue / Donations	542,915			
C.O. / Bond Proceeds				
Loan / Ltd Tax Note Proceeds				
Miscellaneous	4,700		4,500	200
Total Revenues	4,258,342		688,789	217,261
Expenditures:				
Current:				
Administration Department	980,686			
Development Services	135,088			
Police Department	1,368,421			
Animal Control Department	155,088			
Municipal Court Department	217,876			
Fire Department	548,344			
Streets Department	596,732			
Parks Department	398,844			
Grant / Donations Projects	573,130			
Utilities				
First Monday				
Debt Service:				
Principal Retirement			569,250	345,000
Interest and Fees			113,423	104,756
Total Expenditures	4,974,211		682,673	449,756
Excess of Revenues over/under Expenditures	(715,869)		6,116	(232,495)
Other Financing Sources (uses):				
Operating transfers in	727,000		0	232,695
Operating transfers out	0		0	0
	727,000		0	232,695
Excess of Revenues and Other Sources over/under Expenditures and Other Uses	11,131		6,116	200
PROJECTED ENDING BALANCE 9-30-16	3,175,574		1,144,165	114,784

	GOVERNMENTAL FUNDS			
	Capital Improvements	Equipment Replacement	Special Revenue Fund	Forfeiture Fund
BEGINNING BALANCE as of 10-1-15				
Revenue:	919,962	0	0	38,052
Taxes				
Permits				
Fines & Court Fees				
Charge for Services				
Franchise Fees				
Rental Income				
Intergovernmental Revenues				
Grant Revenue / Donations				
C.O. / Bond Proceeds	600	0		10,000
Miscellaneous				
Total Revenues	600	0	0	10,000
Expenditures:				
Current:				
Administration Department				
Police Department				
Development Services				
Animal Control Department				
Municipal Court Department				
Fire Department				
Streets Department				
Parks Department				
Capital / Supplies	849,275	0		2,000
Utilities				
First Monday				
Debt Service:				
Principal Retirement				
Interest and Fees				
Total Expenditures	849,275	0	0	2,000
Excess of Revenues over/under Expenditures	(848,675)	0	0	8,000
Other Financing Sources (uses):				
Operating transfers in	0	0	0	0
Operating transfers out	0	0	0	0
Excess of Revenues and Other Sources over/under Expenditures and Other Uses	(848,675)	0	0	8,000
PROJECTED ENDING BALANCE 9-30-16	71,287	0	0	46,052

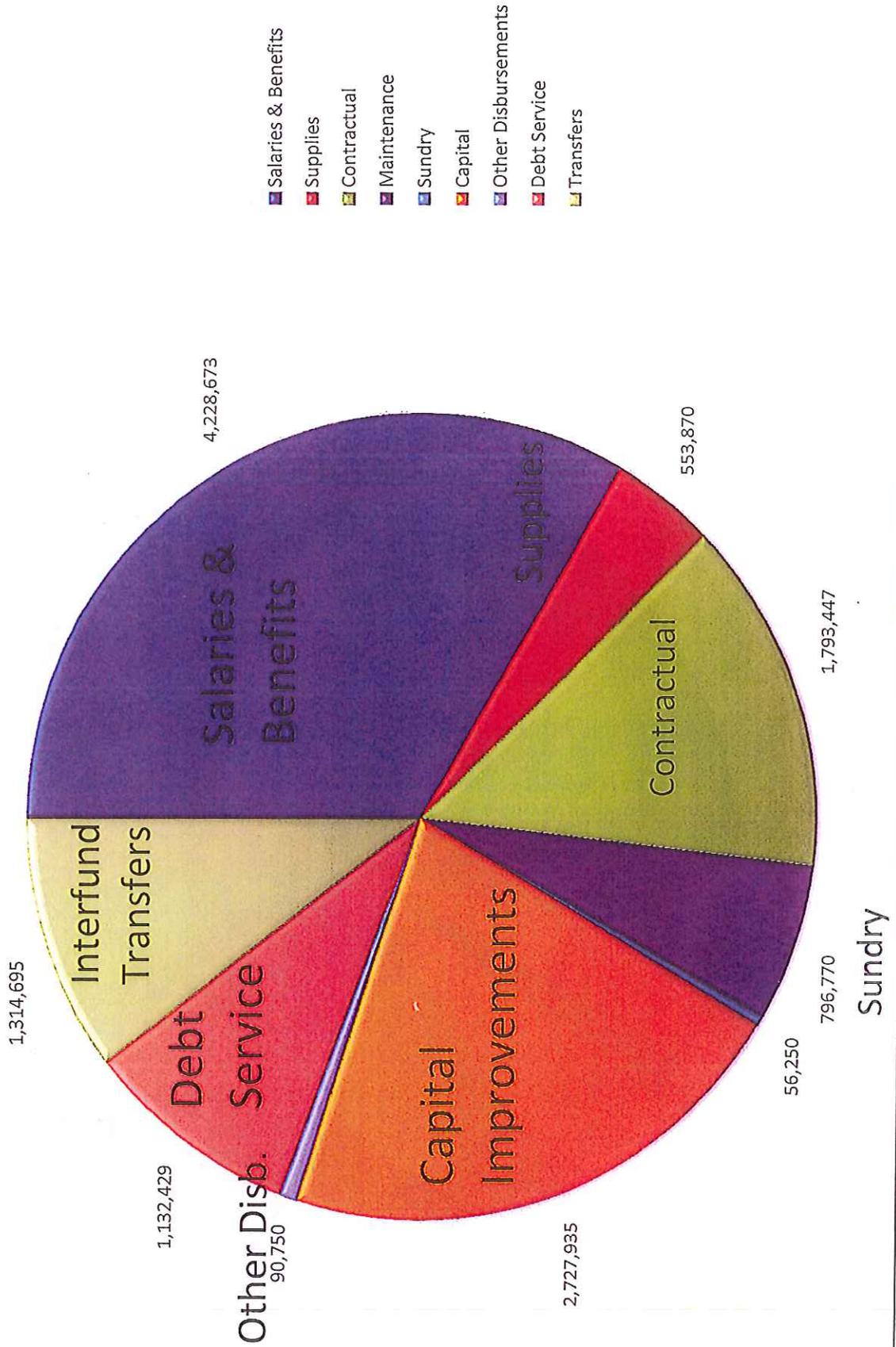
	ENTERPRISE FUNDS			First Monday Fund
	Water Fund	Wastewater Fund	Sanitation Fund	
BEGINNING BALANCE as of 10-1-15	1,049,610	523,382	228,563	2,077,145
Revenue:				
Taxes				
Permits				
Fines & Court Fees				
Charge for Services	1,241,100	669,100	518,000	267,000
Franchise Fees				
Rental Income			24,000	2,659,750
Intergovernmental Revenues		0		
Grant Revenue / Donations				
C.O. / Bond Proceeds				
Loan / Ltd. Tax Note Proceeds				
Miscellaneous	51,000			16,200
Total Revenues	1,292,100	669,100	542,000	2,942,950
Expenditures:				
Current:				
Administration Department				
Development Services				
Police Department				
Animal Control Department				
Municipal Court Department				
Fire Department				
Streets Department				
Parks Department				
Capital / Grant Projects				
Utilities				
First Monday	1,586,899	717,480	498,092	1,644,739
Debt Service:				
Principal Retirement				
Interest and Fees				
Total Expenditures	1,586,899	717,480	498,092	1,644,739
Excess of Revenues over/under Expenditures	(294,799)	(48,380)	43,908	1,298,211
Other Financing Sources (uses):				
Operating transfers in	300,000	55,000	0	0
Operating transfers out	0	0	(40,000)	(1,274,695)
	300,000	55,000	(40,000)	(1,274,695)
Excess of Revenues and Other Sources over/under Expenditures and Other Uses	5,201	6,620	3,908	23,516
PROJECTED ENDING BALANCE 9-30-16	1,054,812	530,002	232,472	2,100,661

ALL FUNDS	2015-2016
	9,253,789
	3,565,655
	101,000
	212,750
	2,754,600
	227,000
	2,742,850
	387,172
	542,915
	600
	0
	86,600
	10,621,142
	980,686
	135,088
	1,368,421
	155,088
	217,876
	548,344
	596,732
	398,844
	1,424,405
	2,802,470
	1,644,739
	914,250
	218,179
	11,405,124
	(783,983)
	1,314,695
	(1,314,695)
	0
	(783,983)
	8,469,807

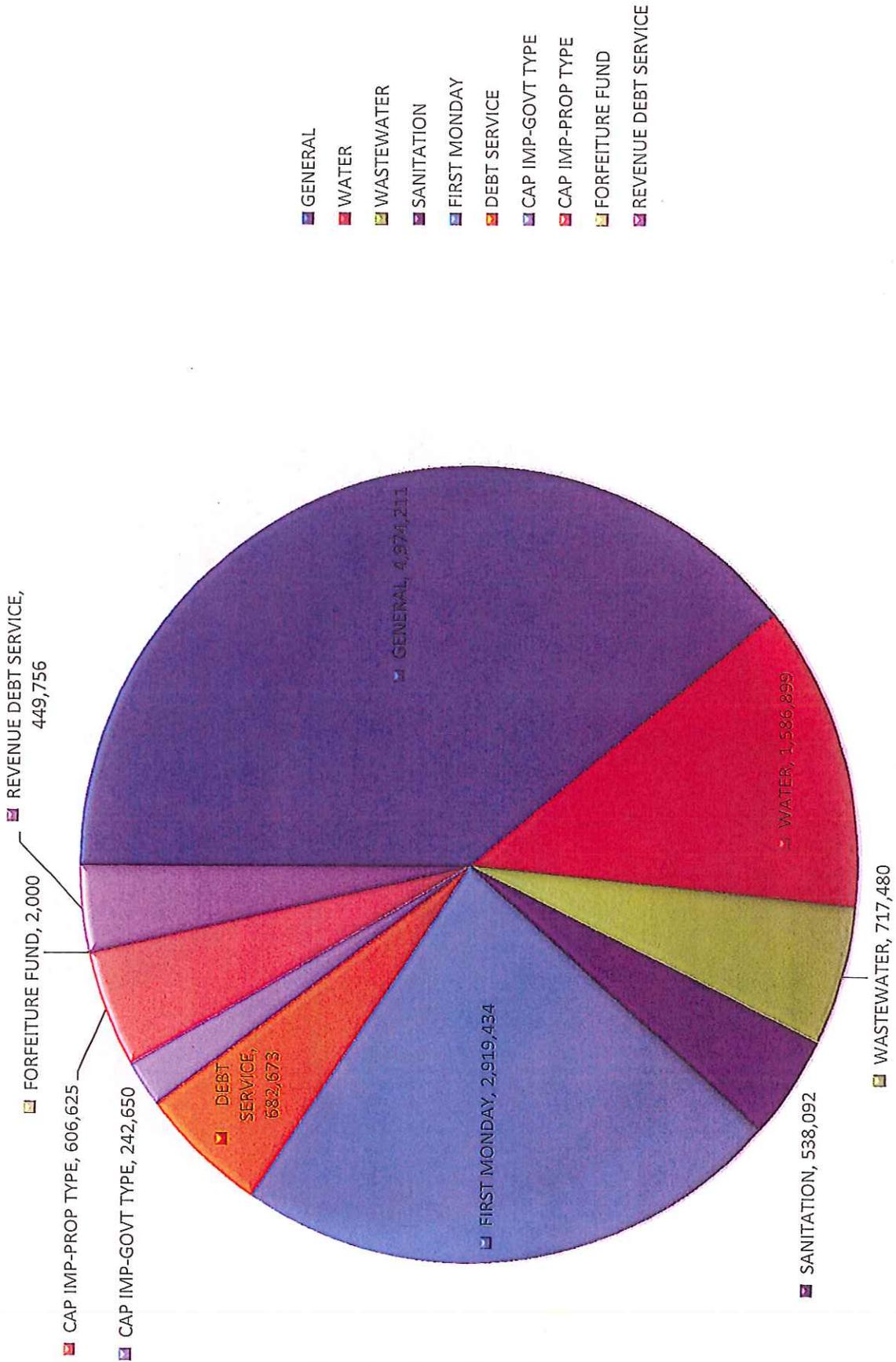
FY 2015-2015 Total Revenue by Fund - \$11,935,837



FY 2015-2016 Total Expenditures by Category - \$12,694,819



FY 2015-2016 Total Expenditures by Fund - \$12,694,819



CITY OF CANTON
FY 2015-2016 Budget and Tax Rate Public Hearing/Adoption Schedule

March	17	Regular Council Meeting – Request for Council Goals
April	21	Regular Council Meeting – Update council goals and Approve Calendar
March	17-31	Finance Office Develops Capital Improvement and Personnel Work Sheets
March	21	Deadline for Provision of New Exemptions, Local Option Sales Tax, Annexation Information, and Zoning Changes to Appraisal District
April	1-30	Directors & Supervisors Develop Short- and Long-term Goals, Capital Improvement/ Replacement Programs, and Employment Recommendations; Finance Office Works on Initial Budget/Personnel Worksheets and Revenue Projections
May	1	Budget Worksheets and Year-to-Date Expense Reports to Directors & Supervisors; Deadline for Directors & Supervisors to Turn in Goals & Objectives
May	1-20	Directors & Supervisors Research Project Costs & Prepare Line-item Departmental, Equipment Replacement, Capital Improvement and Special Revenue Budgets
May	30	Deadline for Appraisal District to Send Notice of Appraised Values
May	19-29	Directors & Supervisors Meet with City Mgr & Finance Officer to Complete Dept. Budgets
May	31	Deadline for Completion of Departmental Budgets
June	1	Receive Appraisal District's Proposed Budget
June	12	Deadline for Combination of Departmental Budgets
June	15-19	City Manager's Review / Revision of Combined Budget
June	26	Combined Budget to Staff
June	30	Staff Meeting on Combined Budget
July	2	First Draft of Budget to Council
July/Aug		Finance Officer Continues Budget Report Enhancements
July	11	Special Council Meeting – Saturday Budget Retreat
July	10	Appraisal District Begins Effective Tax Rate Calculation
July	14	Regular Council Meeting
July	24	Deadline for Appraisal District to Send Certified Values
July	28	Special Council Meeting – Budget Work Session
August	1	Appraisal District Publishes Effective & Rollback Tax Rates by Aug. 6
August	4	Special Council Meeting - Budget Work Session
		Vote to Place Proposal for Tax Rate on a Future Agenda and Set Public Hearing Dates and Times (must know highest proposed tax rate by this date)
August	10	Budget Filed with City Secretary (30 days prior to tax levy adoption)
August	11	Special Council Meeting – Budget Work Session, if necessary
August	13	Publish Notice of Public Hearings on Tax Increase and Budget in paper and on Website (at least 7 days before first Tax Hearing, and between 10 and 30 days before Budget Hearing) (must know proposed tax rate and record vote)
August	18	Regular Council Meeting – Budget Work Session, if necessary
August	25	Special Council Meeting - First Public Hearing on Proposed Tax Rate (PH on weekday no sooner than 3 days apart)
September	1	Special Council Meeting-Second Hearing on Tax Rate (no sooner than 3 days after first PH); Public Hearing on Budget (not less than 15 days after budget filed with city sec)
September	3	Publish Notice of Impending Vote on Tax Revenue Increase in Paper and Website (between 2nd PH and vote) (Send notice 8/31/14)
September	8	Special Council Meeting - Adopt Budget and Tax Rate (3-14 days after 2nd PH on tax rate)
September	9	File Copy of Budget with City Secretary, County Clerk and Bonding Agencies
September	15	Appraisal District Deadline for Adoption of Tax Rate
September	15	Regular Council Meeting
October	1	Effective Date
October	30	Deadline to Submit Budget for GFOA Certification

Introduction

The City Council and City Management have adopted each of the financial policies regarding budgeting to be followed during budget preparation and implementation. The policies are reviewed regularly and revised as appropriate.

Balanced Budget

1. The budget for each fund is to be prepared so that available funds meet or exceed budgeted expenditures.
2. The cash balance in all operating funds will be maintained at not less than 25% (3 months) of operating expenditures.
3. The City will adopt the philosophy that "If First Monday were not here, each of the operating funds would have to support itself"; therefore, the City will continue to decrease transfers from the First Monday Fund incrementally until each fund is self-supporting. Funding from First Monday can then be used for capital improvements and/or debt service.

Revenues

1. Property Taxes – The property tax rate will be set at the rate required to support funding of debt service requirements and General Fund expenditures.
2. Rates, Fees and Charges for Service – Rates, fees and charges for service will be set in accordance with revenue bond requirements and/or to cover costs of providing service. The City will review and adopt annually.
3. Sales Tax – The City has historically been heavily dependent on sales taxes which are basically a function of First Monday. Sales taxes are budgeted conservatively based on current estimates and trends.

Expenditures

1. Funding for Current Service Levels – Maintaining current service levels will be the first priority for funding.
2. Infrastructure and Equipment – The City will continue maintenance and replacement of infrastructure and equipment, establishing and maintaining reserves for this purpose.
3. Medical Insurance – The City and its employees will share medical insurance costs. The City will continue to provide the best coverage possible within funding limits.
4. Retirement – The City and its employees participate in a joint contributory TMRS retirement plan. The City will continue to provide the best plan possible within funding limits while continuing to pursue its goal of reducing the City's unfunded liabilities.
5. The City will consider out-sourcing services and functions where services and functions can be provided cost effectively.

Cash Management

1. The City will maintain its investment policy which states that idle funds shall be invested to minimize risk to principal, maintain liquidity, diversify contents, and maximize return.
2. The City will aggressively pursue revenue collection.

Capital Improvements/Debt Issuance

1. Debt will be incurred for capital improvements only and will not be used for operating expenditures.
2. Capital expenditures are defined as improvements lasting more than 20 years.
3. The City will develop a multi-year capital improvement plan, update it annually and make improvements in accordance with the plan.
4. The City will develop and follow financial policies that will maintain excellent credit ratings.
5. The City will prepare, publish and distribute an official statement for each debt issue.
6. The City will maintain an interest and sinking fund for each type of debt issue in an amount not less than the average annual debt service of outstanding debt.

First Monday Transfers

It is the goal of management to eliminate or reduce the transfers to other funds from the First Monday Fund for operations. The objective of First Monday Transfers shall be for infrastructure improvements, and capital projects. This could include transfers to support debt service when that debt service is designated for utilities improvements.

General Fund

It is the goal of management to have the General Fund be self- supporting or at least as much as possible. This is accomplished by reducing expenses and due diligence in collecting fines, and fees for permits. In addition, the General Fund should be supported with revenue streams from the M & O portion of property taxes and sales taxes.

Fund Balance

Maintaining an unrestricted fund balance of 3 months operating expenses (or 25%) is the goal of management with the objective of working towards an unrestricted fund balance of 6 months operating expenses (or 50%) in all major funds. This does not include cash balances for capital improvements expenditures.

Equipment Replacement Fund

It is the goal of management to create and maintain an Equipment Replacement Fund. The objective of this fund is to keep a balance on hand for future equipment purchases so they may be purchased on a cash basis and without the need for debt. After a fund has accumulated 6 months of operating expenses, the goal is to transfer excess fund balance to the Equipment Replacement Fund for future needs. Every department head needs to analyze the needs of their department. In addition, they need to provide a listing of equipment currently in service and any future replacements or additions and costs at market value. This should only pertain to vehicles and equipment valued at \$15,000 or more.

FUND TYPES:

Governmental Funds General government operations supported by taxes, fines, service charges, permits, and miscellaneous fees

Enterprise Funds Self-supporting, for-profit utilities and services supported by user fees

FUND AND DEPARTMENT DESCRIPTIONS:

FUND 1: GENERAL FUND (Governmental Fund)

General Government Departments / Operations

100 Administration
150 Development Services
200 Police
250 Animal Control
260 Municipal Court
300 Fire
400 Streets
500 Parks
960-977 Grants and Donations

FUND 2: WATER FUND (Enterprise Fund)

Water Departments / Operations

600 Water Treatment Plant
650 Water Distribution

FUND 3: FIRST MONDAY FUND (Enterprise Fund)

First Monday Department / Operations

800 First Monday

FUND 4: GENERAL DEBT SERVICE FUND (Governmental Fund)

Debt Service on General Operations Projects

 Debt Payments / Expenses
921 Debt Payments/Expenses on 2015 Tax Note

FUND 5: WASTEWATER FUND (Enterprise Fund)

Wastewater Departments / Operations

700 Wastewater Treatment Plant
750 Wastewater Collection

FUND 6: SANITATION FUND (Governmental Fund)

Garbage Service Departments / Operations -- Contracted Service and Transfer Station

775 Sanitation

FUND 7: CAPITAL IMPROVEMENT FUND (Governmental Fund)

Restricted Projects Funded by Debt -- Certificates of Obligation, Limited Tax Notes, Public Property Finance Contracts

918 2010 Utility Revenue Bond for Water Well & Chemical Storage
919 2010 Limited Tax Note for Street Improvements
920 2011 Series CO for Water Tower and Water Improvements
921 2015 Series for New City Hall

FUND 8: CAPITAL IMPROVEMENT FUND (Proprietary Fund)
Restricted Projects Funded by Debt-Certificates of Obligation, Limited Tax Notes, Public Property Finance Contracts (Separated fund for property used for Proprietary purposes)
921 2015 Series for First Monday Trade Center IV Extension

FUND B: REVENUE DEBT SERVICE FUND (Governmental Fund)
Debt Service for Utilities-Supported Debt
913 2003 CO Payments for Water & Wastewater Improvements
918 2010 Bond Payments for Water Well
920 2011 CO Payments for Water Tower
923 2014 Refunding CO for Water/Wastewater Improvements (from 2003)

FUND F: FORFEITURE FUND (Governmental Fund)
Restricted Projects Funded by Forfeitures and Seizures
990 Forfeitures

ACCOUNT CATEGORY DESCRIPTIONS:

4000	Revenues
5000	Salaries and Benefits Expenditures
5100	Supplies Expenditures
5200	Contractual Expenditures
5300	Maintenance Expenditures
5400	Sundry (Miscellaneous) Expenditures
5500	Capital Outlay / Expenditures
5600	Debt or Other Distribution Expenditures such as Depreciation

ACCOUNT NUMBERING CONVENTION:

Fund – Department – Account

Examples:

1-100-5301 = General Fund, Admin Dept, Building & Grounds Maintenance
2-600-5240 = Water Fund, Water Plant Dept, Contracted Electricity / Gas

Fiscal Year 2015-2016

Fiscal Year	Estimated Population	Personal Income ²	Per Capita Income ²	Average Age ²	Grade School Enrollment ³	Unemployment Rate ⁴
2007	5,147 ⁵	\$41,626	\$20,153	42.4	908	8.20%
2008	5,147 ⁵	\$37,510	\$20,950	43.4	956	7.20%
2009	5,147 ⁵	\$42,500	\$17,351	43.4	942	7.40%
2010	5,147 ⁵	\$42,802	\$21,480	40	948	7.20%
2011	3,581 ⁶	\$41,708	\$20,316	42	926	8.00%
2012	3,581 ⁶	\$41,708	\$18,370	39	968	6.60%
2013	3,581 ⁶		\$22,305	39	980	5.60%
2014	3,581 ⁶		\$36,878	41.5	994	4.50%

Sources:

- 1 City of Canton
- 2 Canton Economic Development Corporation
- 3 Canton ISD
- 4 Texas Workforce Commission
- 5 Per 2005 MPRG Inc Estimation
- 6 2010 Census

<u>Employer</u>	<u>Type of Business</u>	<u>No. Employees</u>
Wal-Mart Supercenter	Retail	312
Canton I.S.D.	Public Education	294
Van Zandt County	Government	215
Brookshire's	Retail Grocery	105
Splash Kingdom (Seasonal)	Waterpark	100
Winning Strategies	Telemarketing	87
Canton Oaks	Nursing Care/Rehab Facility	85
City of Canton	Government	83.5
Duke's Travel Plaza	Retail Food/Gas	75
Trinity Mother Frances Clinic	Healthcare	40

Source: Canton Economic Development Corporation

Function/Program	FISCAL YEAR ENDING SEPTEMBER 30						
	2008	2009	2010	2011	2012	2013	2014
Police							
Stations	1	1	1	1	1	1	1
Patrol Units	10	10	10	10	10	10	10
Fire							
Stations	1	1	1	1	1	1	1
Public Works							
Streets-Paved (miles)	26	26	26	26	26	26	26
Street Lights	501	501	501	501	501	501	501
Parks and Recreation							
Park Acreage	150	150	150	150	150	150	150
Public Parks	3	3	3	3	3	3	3
Community Centers	1	1	1	1	1	1	1
Senior Centers	1	1	1	1	1	1	1
Tennis Courts	4	4	4	4	4	4	4
Soccer Fields	5	5	5	5	5	5	5
Baseball Fields	7	7	7	7	7	7	7
Library	1	1	1	1	1	1	1
Water and Wastewater							
Water Mains (miles)	47	47	49	49	49	49.2	49.3
Fire Hydrants	231	245	245	245	247	247	261
Storm Sewers (miles)	.75	1.25	1.25	1.25	1.25	1.25	1.25
Sanitary Sewers (miles)	38.5	45	45	45	47.5	47.9	48
First Monday (acres)	100	100	100	100	100	100	100

FISCAL YEAR ENDING SEPTEMBER 30

Function/Program	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Police					
Number of Police Officers	13	13	13	13	13
Number of violations (citations)	1,488	1,610	1,286	1,578	1,859
Fire					
Number of firefighters	20	19	15	15	14
Number of fire service runs	NA	80	52	132	342
Number of medical assist runs	NA	398	457	624	1064
Development Services					
Construction Permits issued (includes residential, commercial and misc. (e.g., pools, fences) permits	210	47	192	311	346
Estimated valuation	\$3,493,399	\$6,088,662	\$2,863,932	\$11,457,266	\$15,824,694
Public Works					
Streets paved (miles)	26	26	26	26	26
Parks and Recreation					
Park land and municipal acreage maintained	257	257	257	257	257
Water and Wastewater					
Number of water customers	2,016	2,106	2,106	2,172	2,156
Average daily water consumption (millions of gallons)	0.750	0.900	0.854	0.770	0.0744
Maximum storage capacity (millions of gallons)	1.390	1.390	1.390	1.390	1.390
Solid Waste					
Solid waste collected (tons)	5,000	5,000	5,000	5,000	5,000

2015 TAX ROLL

Real & Personal Property	272,869,130
Industrial	8,544,878
Mineral	0
Total Taxable Value	<u>281,414,008</u>
Less Frozen Value	<u>31,428,384</u>
Taxable Value less Frozen Value	249,985,624
Rate Per \$100 Valuation	<u>0.420332</u>
Tax Levy	1,050,770
Plus Frozen Taxes	<u>118,462</u>
Total Tax Levy	1,169,232
Percent of Collection	97%
Estimated Current Tax Collections	<u><u>1,134,155</u></u>

SUMMARY OF TAX COLLECTION

Current Tax	1,134,155
Delinquent Tax	10,000
Penalty & Interest	8,500
	<u><u>1,152,655</u></u>

PROPOSED DISTRIBUTION

	<u>Rate</u>	<u>% of Total</u>	
GENERAL FUND			
Current Tax			459,866
Delinquent Tax			5,000
Penalty & Interest			<u>3,500</u>
Total General Fund	<u>0.170432</u>	<u>40.5%</u>	<u>468,366</u>
DEBT SERVICE FUND			
Current Tax			674,289
Delinquent Tax			5,000
Penalty & Interest			<u>5,000</u>
Total Debt Service Fund	<u>0.2499</u>	<u>59.5%</u>	<u>684,289</u>
TOTAL ALL FUNDS			<u><u>1,152,655</u></u>

2015 Effective Tax Rate

This notice concerns 2015 property tax rates for the City of Canton. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's effective tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's rollback tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

LAST YEAR'S TAX RATE:

Last Year's Operating Taxes	364,272
Last Year's Debt Taxes	636,272
Last Year's Total Taxes	1,000,544
Last Year's Tax Base	238,036,615
Last Year's Total Tax Rate (per \$100)	0.4203320

THIS YEAR'S EFFECTIVE TAX RATE:

Last Year's Adjusted Taxes (after subtracting taxes on lost property)	1,000,667
/ This Year's Adjusted Tax Base (after subtracting value of new property)	260,376,260
= This Year's Effective Tax Rate <i>(Maximum rate unless City publishes notices and holds hearings)</i>	0.38431578

THIS YEAR'S ROLLBACK TAX RATE:

Last Year's Adjusted Operating Taxes (after subtracting taxes on lost property and adjusting for any transferred function)	1,200,121
/ This Year's Adjusted Tax Base	260,376,260
= This Year's Effective Operating Rate (per \$100)	0.460917981
x 1.08 = This Year's Maximum Operating Rate (per \$100)	0.497791419
+ This Year's Debt Rate (per \$100)	0.257304864
= This Year's Total Rollback Rate (per \$100)	0.755096283
- Sales Tax Adjustment Rate (per \$100)	0.314301156
= Rollback Tax Rate (per \$100)	0.440795127

STATEMENT OF INCREASE / DECREASE

If the City of Canton adopts a 2015 tax rate equal to the effective tax rate of \$.38431578 per \$100 of value, taxes would decrease compared to 2014 taxes by \$50,504.

SCHEDULE A

UNENCUMBERED FUND BALANCES

The following balances will be left in the City's accounts at the end of the year. These balances are not encumbered by a corresponding debt obligation.

Type of Fund	Balance
General Fund	2,325,710
General Debt Service Fund	1,147,299
Revenue Debt Service Fund	13,663
Water/Wastewater Funds	1,203,005
Sanitation Fund	159,361
First Monday Fund	1,439,174

CITY OF CANTON
2015 Effective Tax Rate

AD VALOREM TAX RATE

SCHEDULE B
FY 2015-16 DEBT SERVICE

The City plans to pay the following amounts for long-term debts that are secured by property taxes.

Description of Debt	Principal of Contract Payment to be Paid	Interest to be Paid	Other Amounts to be Paid	Total Payment
2007 Series Certificates of Obligation	205,000	25,800	300	231,100
2009 Public Property Fin. Act Cont.-Firetruck	39,250	8,508		47,758
2010 Limited Tax Note	185,000	11,250	300	196,550
2010 Utility Revenue Bond	40,000	36,123		76,123
2011 Series Certificates of Obligation	80,000	60,938	300	141,238
2014 Series Refunding Bond	300,000	10,260	300	310,560
2015 Limited Tax Note	65,000	65,300	300	130,600

Total Required for 2015-16 Debt Service	<u>1,133,929</u>
Less Amount (if any) Paid from Funds Listed in Schedule A	<u>449,756</u>
Less Excess Collections Last Year	<u>0</u>
Equal Total to be Paid from Taxes in 2015-16	<u>684,173</u>
Plus Amount Added in Anticipation the City will Collect Only 100% of its taxes in 2014	<u>0</u>
Equal Total Debt Levy	<u>684,173</u>

SCHEDULE C
EXPECTED REVENUE FROM ADDITIONAL SALES TAX
 (For hospital districts, cities and counties with additional sales tax to reduce property taxes)

In calculating its effective and rollback tax rates, the City estimated that it will receive \$835,726 in additional sales and use tax revenues.

Fiscal Year Ended Sept. 30	City Direct Rates				
	Operating / General Rate	General Obligation Debt Svc.	Total Direct	Canton I.S.D.	Van Zandt County
2007	0.18514	0.20486	0.39000	1.471	0.35533
2008	0.22523	0.20000	0.42523	1.471	0.38689
2009	0.10119	0.32404	0.42523	1.471	0.38689
2010	0.12713	0.29810	0.42523	1.471	0.42696
2011	0.09823	0.32700	0.42523	1.471	0.47010
2012	0.09823	0.32700	0.42523	1.471	0.470065
2013	0.09823	0.32700	0.42523	1.471	0.470065
2014	0.103292	0.31704	0.420332	1.471	0.459174
2015	0.153032	0.26730	0.420332	1.471	0.485847
2016	0.170432	0.24990	0.420332	1.471	0.485847

Note: The City's basic property tax rate may be increased over the rollback rate only by a majority vote of the City's residents. Rates for debt service are set based on each year's requirements.

* Overlapping rates are those of local and county governments that apply to property owners within the City of Canton

CITY OF CANTON
Fiscal Year 2015-2016

Property Tax Levies and Collections

Fiscal Year Ended Sept. 30	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	% of Levy		Amount	% of Levy
2006	\$ 863,978	\$ 847,126	98.05%	\$ 2,288	\$ 849,414	98.31%
2007	\$ 938,869	\$ 921,761	98.18%	\$ 11,141	\$ 932,902	99.36%
2008	\$1,012,035	\$1,023,609	98.63%	\$ 11,459	\$1,009,626	99.76%
2009	\$1,076,450	\$1,023,609	95.09%	\$ 37,844	\$1,061,453	98.61%
2010	\$1,125,108	\$1,100,715	97.83%	\$ 9,279	\$1,109,994	98.66%
2011	\$1,097,291	\$1,071,619	97.66%	\$ 16,653	\$1,088,272	99.18%
2012	\$1,098,067	\$1,075,976	97.99%	\$ 20,997	\$1,096,973	99.90%
2013	\$1,109,162	\$1,078,852	97.27%	\$ 2,011	\$1,080,863	97.45%
2014	\$1,131,262	\$1,114,301	98.50%	\$ 6,945	\$1,121,246	99.11%

Note: First year property taxes collected was in FYE 9.30.2006 since 1992

Taxpayer	2014 Assessed Taxable Value	Rank	Percent of Assessed Taxable Value
Lewis, Henry	\$ 9,896,656	1	3.74%
Wal-Mart Stores Texas LP #827	\$ 7,392,070	2	2.79%
Wal-Mart Real Estate Business Trust	\$ 6,779,040	3	2.56%
Brookshire Grocery Co.	\$ 4,931,920	4	1.86%
Bridwell Center Development Partner	\$ 4,721,720	5	1.78%
Starship League City LLP	\$ 3,829,000	6	1.45%
Kingdom Perspectives GP LTD	\$ 3,096,560	7	1.17%
Traders Square Investments LTD	\$ 2,717,830	8	1.03%
Brookshire Grocery Co	\$ 2,285,000	9	0.86%
Gary & Marcelyn Norrell Revocable Trust	\$ 2,207,420	10	0.86%
	<u>\$47,920,216</u>		<u>18.10%</u>
Total Assessed Valuation	<u>\$264,571,594</u>		

Source: Van Zandt County Appraisal District

CITY OF CANTON
Fiscal Year 2015-2016

CAPITAL PROJECTS AND CAPITAL OUTLAY

GENERAL FUND

Administration		
Vehicle	1-100-5520	\$40,000
Development Services		
Vehicle	1-150-5520	\$25,000
Police Dept		
Paint Police Department Building	1-200-5301	\$20,000
(9) Mobile Repeaters for Squad Cars	1-200-5530	\$6,030
Computer Server for Dispatch Room	1-200-5545	\$7,000
Console for Dispatch Room	1-200-5545	\$60,000
Fire Dept		
Outside Storage Building	1-300-5501	\$5,000
Streets		
Thumb Attachment	1-400-5330	\$2,100
Streets Project	1-400-5510	\$180,000
Grapple for Backhoe	1-400-5530	\$6,000
Parks		
Fencing around Cemetery	1-500-5328	\$50,000
Flooring in Library Main Area	1-500-5507	\$25,000
Pump for Irrigation at Soccer Fields	1-500-5508	\$8,000
White Rock Parking Lot at CYRA	1-500-5528	\$10,000

TOTAL GENERAL FUND \$444,130

WATER FUND

Water Treatment Plant		
Hwy 19 Water Well Project	2-600-5515	\$430,000
Water Distribution		
FM 1255 Water Main Extension	2-650-5514	\$82,000
Replacement of Aging Waterlines around Square	2-650-5514	\$50,000
100 Horsepower Tractor, Loader & Batwing	2-650-5530	\$72,000

TOTAL WATER FUND \$634,000

WASTEWATER FUND

Wastewater Treatment Plant		
Replace Motor Starter w/VSD's for Rotor 1 & 6	5-700-5516	\$20,000
SCADA Monitoring System Upgrades	5-700-5516	\$20,000
Wastewater Collection System		
West Outfall	5-750-5517	\$50,000
South Outfall	5-750-5517	\$50,000

TOTAL WASTEWATER FUND \$140,000

FIRST MONDAY FUND

Electrical Upgrade	3-800-5501	\$25,000
First Monday Road Repairs	3-800-5501	\$50,000
Storage Shed	3-800-5501	\$15,000
Retaining Walls for Creek	3-800-5501	\$25,000
Concrete under Diesel Pump	3-800-5501	\$6,000
Log Cabin Repairs	3-800-5501	\$15,000
Big Culvert in Creek Across from Grey Restroom	3-800-5501	\$50,000
Backhoe Attachment for Skid Steer	3-800-5530	\$9,500
Artists Row Open Pavillion	3-800-5501	\$30,000

TOTAL FIRST MONDAY FUND

\$225,500

GRANT PROJECTS

(4) Sirens/PA Systems for First Monday Grounds	1-964-5501	\$152,000
Mill Creek Lake Trails	1-974-5501	\$165,020
Removal of Architectural Barriers at City Hall	1-975-5501	\$158,125
Cherry Creek Trails	1-976-5509	\$85,995

TOTAL GRANT PROJECTS

\$561,140

CAPITAL IMPROVEMENTS

New City Hall	7-921-5501	\$242,650
Trade Center IV Extension	8-921-5501	\$606,625

TOTAL CAPITAL IMPROVEMENTS

\$849,275

TOTAL CAPITAL PROJECTS AND CAPITAL OUTLAY

\$2,854,045

CITY OF CANTON
Fiscal Year 2015-2016

NOTABLE EXPENDITURES

Administration

Fiscal Year End 2014-15 Audit	1-100-5256	\$20,000
Airport Maintenance	1-100-5315	\$10,000
MHS Building Maintenance	1-100-5324	\$10,000
CAD Software	1-100-5345	\$6,500
USTI Software (Annual Maintenance)	1-100-5345	\$7,000

Development Services

Expenses for Demolition & Raising Property	1-150-5259	\$15,000
Citizen Serve Annual License Fees (3)	1-150-5345	\$5,400

Police Department

Paint Communications Tower	1-200-5301	\$10,000
Paint Police Station	1-200-5301	\$10,000

Animal Shelter

Cat Room	1-250-5301	\$4,000
Automatic Door Opener	1-250-5301	\$1,000

Municipal Court

Warrant Sync Software	1-260-5146	\$12,000
Camera System	1-260-5147	\$5,000

Fire Department

Code Enforcement Maintenance	1-300-5334	\$25,000
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Parks

Van Zandt Veterans Memorial	1-500-5310	\$6,000
Hillcrest Cemetery - Contract Maintenance	1-500-5328	\$9,600
Hillcrest Cemetery-Headstone Restoration	1-500-5328	\$7,000

Water Treatment Plant

Paint Double Doors	2-600-5301	\$10,000
Dam Maintenance	2-600-5301	\$2,500
Perimeter Fence Maintenance	2-600-5301	\$2,500

Water Distribution

Annual Replacement- Meters & Meter Boxes	2-650-5158	\$10,000
Water Mains/Lines Regular Maintenance	2-650-5313	\$60,000
Lazy U-Surveying & Moving Fences from Easements	2-650-5313	\$38,000
Fire Hydrant Regular Maintenance	2-650-5319	\$10,000

Wastewater Treatment Plant

Chemicals & Lab Testing	5-700-5153	\$40,000
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Wastewater Collection

Sewer Mains/Lines Regular Maintenance	5-750-5316	\$15,000
Electrical prep work for generator at Duke's	5-750-5316	\$2,500

CITY OF CANTON

NOTABLE EXPENDITURES

Fiscal Year 2015-2016

Sanitation

Building & Grounds Maintenance	6-775-5286 ⁵³⁰¹	\$10,000
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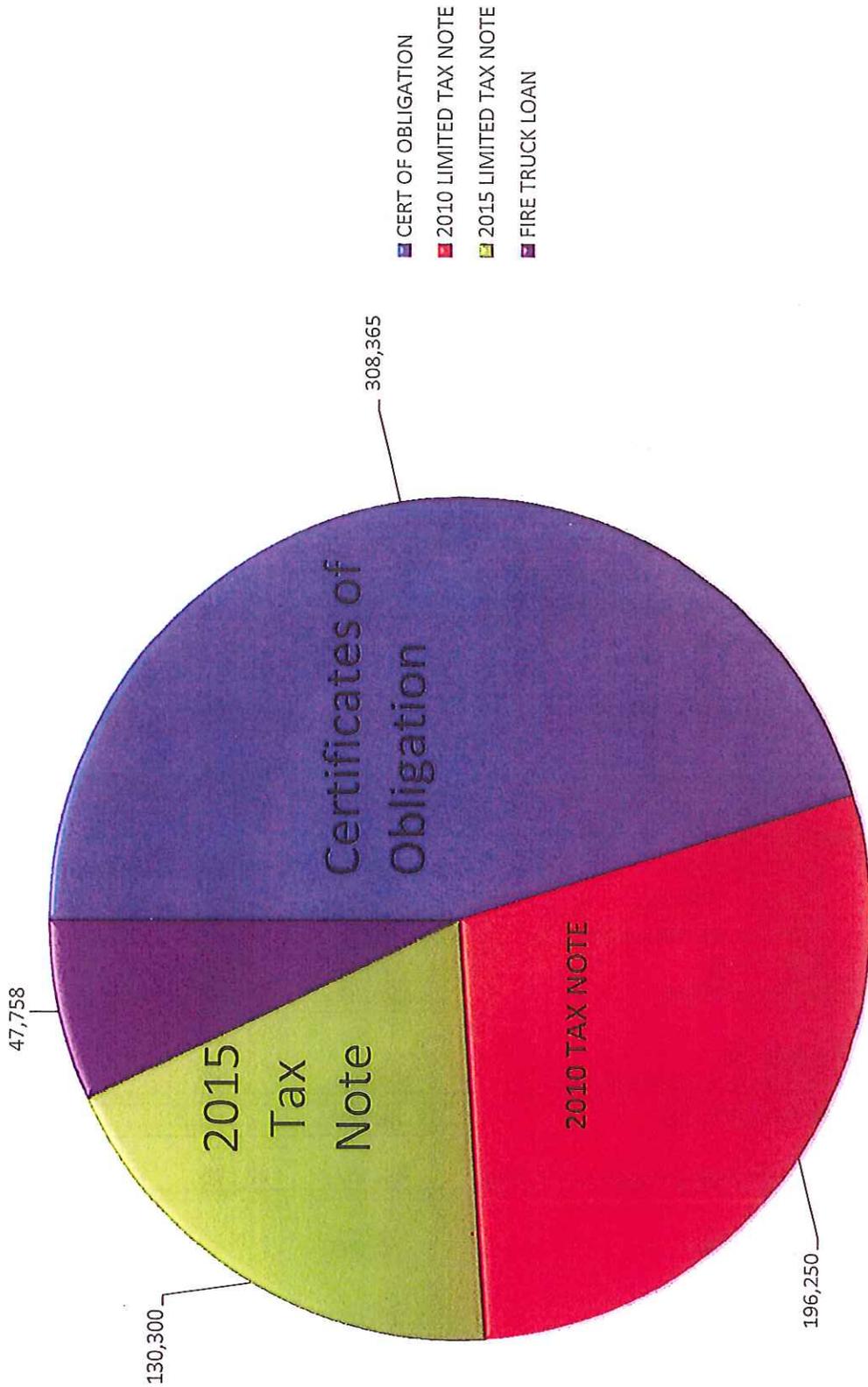
First Monday

Marketing Funds to CEDC/Marketing Dept.	3-000-5701	\$40,000
Deen RV Rental Lease	3-800-5280	\$60,000
Fireworks Display	3-800-5268	\$13,000
Building & Grounds Maintenance	3-800-5301	\$75,000

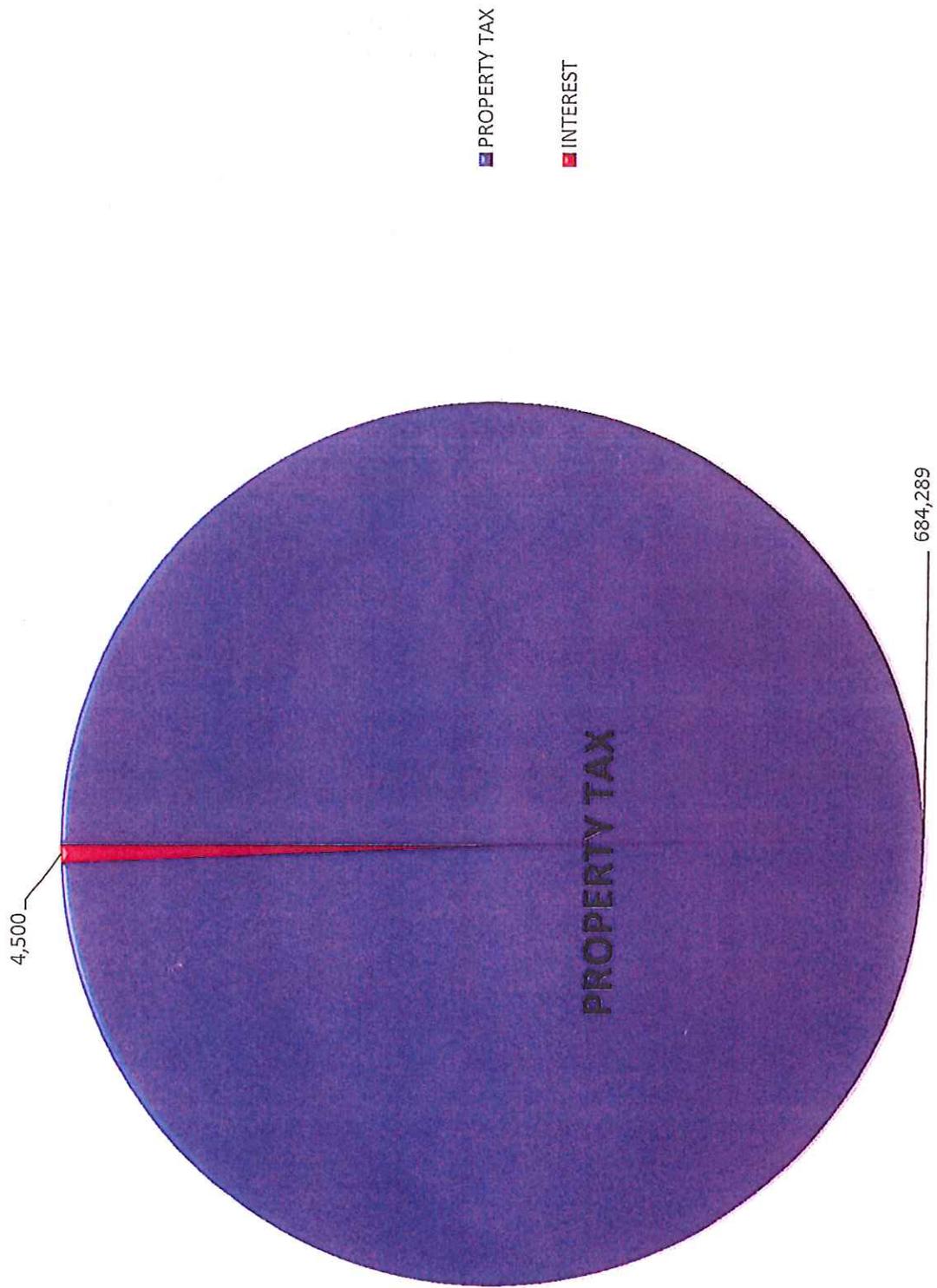
CITY OF CANTON SUMMARY OF RECEIPTS AND EXPENDITURES
General Debt Service Fund 2015-2016

	Actual <u>2013-2014</u>	Budget <u>2014-2015</u>	Estimated <u>2014-2015</u>	Proposed <u>2015-2016</u>
Beginning Fund Balance	988,269	1,137,087	1,137,087	1,138,049
Receipts				
Property Tax	845,353	721,315	703,815	684,289
Miscellaneous	0	0	0	0
Interest	6,685	4,500	4,500	4,500
Total Receipts	<u>852,038</u>	<u>725,815</u>	<u>708,315</u>	<u>688,789</u>
Intergovernmental Revenue				
Transfer from CEDC	0	0	0	0
Total Intergovernmental Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Transfer In				
From First Monday Fund	0	0	0	0
From First Monday for Wastewater	0	0	0	0
From First Monday for Water Fund	0	0	0	0
Total Transfer In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT RECEIPTS	<u>852,038</u>	<u>725,815</u>	<u>708,315</u>	<u>688,789</u>
TOTAL FUNDS AVAILABLE	<u>1,840,307</u>	<u>1,862,902</u>	<u>1,845,402</u>	<u>1,826,838</u>
Expenditures				
CO Payments	50,100	324,585	310,956	308,365
Limited Tax Notes	29,603	347,940	347,940	326,550
Vehicle Loan Payments	12,175	47,765	47,757	47,758
Agent Fees	30,281	1,300	700	0
Total Expenditures	<u>122,159</u>	<u>721,590</u>	<u>707,353</u>	<u>682,673</u>
Transfers Out				
To Revenue Debt Service Fund	629,038	0	0	0
Total Transfers Out	<u>-50,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT EXPENDITURES	<u>701,197</u>	<u>721,590</u>	<u>707,353</u>	<u>682,673</u>
Audit Adjustment	-2,022			
Ending Fund Balance	<u>1,137,087</u>	<u>1,141,312</u>	<u>1,138,049</u>	<u>1,144,165</u>

**FY 2015-2016 General Debt Service Fund Expenditures -
\$682,673**



FY 2015-2016 General Debt Service Fund Revenue - \$688,789



CITY OF CANTON

FUND REVENUES BY SOURCE

General Debt Service Fund 2015-2016

<u>Receipts</u>	<u>Actual 2013-2014</u>	<u>Budget 2014-2015</u>	<u>Estimated 2014-2015</u>	<u>Proposed 2015-2016</u>	<u>Percent Change</u>
Taxes					
4310 Property Tax	818,610	697,815	697,815	674,289	-3%
4311 Delinquent Taxes	10,489	14,000	3,000	5,000	-64%
4312 Penalties & Interest	16,253	9,500	3,000	5,000	-47%
Total	845,353	721,315	703,815	684,289	-5%
Miscellaneous					
4350 Miscellaneous	0	0	0	0	0%
4395 Interest	6,685	4,500	4,500	4,500	0%
Total	6,685	4,500	4,500	4,500	0%
Intergovernmental Revenue					
4022 Transfer from CEDC	0	0	0	0	0%
Total	0	0	0	0	0%
Transfers In					
4082 From FM for First Monday	0	0	0	0	0%
4083 From FM for Wastewater	0	0	0	0	0%
4084 From FM for Water	0	0	0	0	0%
Total	0	0	0	0	0%
TOTAL CURRENT RECEIPTS	852,038	725,815	708,315	688,789	-5%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

General Debt Service Fund 2015-2016

<u>Expenditure</u>	<u>Actual 2013-2014</u>	<u>Budget 2014-2015</u>	<u>Estimated 2014-2015</u>	<u>Proposed 2014-2015</u>	<u>Change</u>
4 900 5601 Cert. of Obligation-Princ.	0	200,000	200,000	205,000	2%
4 900 5611 Cert. of Obligation-Interest	30,172	47,425	33,800	25,800	-46%
Total	30,172	247,425	233,800	230,800	-7%
4 900 5605 Vehicle Loan-Principal	0	37,375	37,375	39,250	5%
4 900 5615 Vehicle Loan-Interest	12,175	10,390	10,382	8,508	-18%
Total	12,175	47,765	47,757	47,758	0%
4 900 5606 2008 Ltd. Tax Note-Princ.	3,236	329,125	329,125	0	-100%
4 900 5616 2008 Ltd. Tax Note-Int.	9,117	7,565	7,565	0	-100%
Total	12,353	336,690	336,690	0	-100%
4 900 5607 2010 Ltd. Tax Note-Princ.	0	0	0	185,000	0%
4 900 5617 2010 Ltd. Tax Note-Int.	17,250	11,250	11,250	11,250	0%
Total	17,250	11,250	11,250	196,250	1644%
4 900 5621 2014 Refunding CO Principa	0	73,750	73,750	75,000	100%
4 900 5622 2014 Refunding Co Interest	19,927	3,410	3,406	2,565	100%
Total	19,927	77,160	77,156	77,565	100%
4 900 5625 Agent Fees	697	1,300	700	0	-100%
4 900 5630 Debt Issuance Costs	29,584	0	0	0	0%
Total	30,281	1,300	700	0	-100%
4 921 5621 2015 Ltd Tax Note Principal	0	0	0	65,000	0%
4 921 5622 2015 Ltd Tax Note Interest	0	0	0	65,300	0%
Total	0	0	0	130,300	0%
TOTAL DEBT SVC DEPT FUND EXP	122,159	721,590	707,353	682,673	-5%
TOTAL DEBT SVC FUND EXP	701,197	721,590	707,353	682,673	-5%

ISSUE DATE	TITLE and PURPOSE	CURRENT REQUIREMENTS			DEBT BALANCE	
		PRINCIPAL	INTEREST	TOTAL	10/1/2015	9/30/2015
2007	Combination Tax and Revenue Certificates of Obligation - Street Improvements	205,000	33,800	238,800	645,000	440,000
2009	Public Prop Fin Act Contract - Fire Engine	37,371	10,386	\$47,757	171,029	133,658
2010	Limited Tax Note - Street / Utility Improvements	185,000	11,250	\$196,250	375,000	190,000
2014	Combination Tax and Revenue Certificates of Obligation Streets Portion Only (25%)	75,000	2,565	\$77,565	225,000	150,000
2015	Limited Tax Note -New City Hall, FM Trade Ctr IV Ext, Historic Water Tower, New Cell Tower	65,000	65,300	\$130,300	2,500,000	2,435,000
Total Budgeted Requirements		<u>\$567,371</u>	<u>\$123,301</u>	<u>\$690,672</u>		
TOTAL DEBT OUTSTANDING					<u>\$3,916,029</u>	<u>\$3,348,658</u>

CITY OF CANTON
Fiscal Year 2015-2016

GENERAL DEBT SERVICE FUND
Statement of Bonded Indebtedness

ISSUE DATE	TITLE and PURPOSE	TERM (Yrs)	ORIGINAL ISSUE AMOUNT	RETIRED IN PREVIOUS YEARS	DEBT BALANCE 10/1/2015	DEBT BALANCE 9/30/2016
2007	Combination Tax and Revenue Certificates of Obligation - Street Improvements 4%	11	1,400,000	555,000	845,000	645,000
2009	Public Property Finance Act Contract - Fire Engine 4.97%	10	380,000	177,189	206,611	169,239
2010	Limited Tax Note - Street / Utility Improvements	7	750,000	375,000	375,000	375,000
2014	Combination Tax and Revenue Certificate of Obligation -25%Street Improvements	4	1,475,000 298,750	0 0	0 0	1,195,000 225,000
2015	Limited Tax Note 1.79% -New City Hall, FM Trade Center IV Ext Historic Water Tower, New Cell Tower	7	<u>2,500,000</u>	<u>0</u>	<u>2,500,000</u>	<u>2,435,000</u>
TOTAL			<u>\$5,328,750</u>	<u>\$1,107,189</u>	<u>\$3,926,611</u>	<u>\$3,849,239</u>

<u>FISCAL YEAR ENDING 9-30</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2016	569,250	113,423	682,673
2017	627,473	74,192	701,665
2018	642,045	55,847	697,892
2019	710,472	32,671	743,143
2020	675,000	18,392	693,392
2021	690,000	6,176	696,176
2022	0	0	0
TOTAL	<u>\$3,914,240</u>	<u>\$300,701</u>	<u>\$4,214,941</u>

FISCAL YEAR ENDING 9-30	PRINCIPAL	INTEREST	TOTAL
2016	205,000	25,800	230,800
2017	215,000	17,600	232,600
2018	225,000	9,000	234,000
2019	0	0	0
TOTAL	<u><u>\$645,000</u></u>	<u><u>\$52,400</u></u>	<u><u>\$697,400</u></u>

Original Issue: \$1,400,000
 Original Purpose: Street Improvements

<u>FISCAL YEAR ENDING 9-30</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2016	39,250	8,508	47,757
2017	41,223	6,535	47,757
2018	43,295	4,462	47,757
2019	<u>45,472</u>	<u>2,286</u>	<u>47,757</u>
TOTAL	<u>\$169,239</u>	<u>\$21,790</u>	<u>\$191,030</u>

Original Issue: \$380,000
Original Purpose: Purchase a Fire Engine

FISCAL YEAR ENDING 9-30	PRINCIPAL	INTEREST	TOTAL
2016	185,000	11,250	196,250
2017	190,000	5,700	195,700
2018	0	0	0
2019	0	0	0
TOTAL	<u><u>\$375,000</u></u>	<u><u>\$16,950</u></u>	<u><u>\$391,950</u></u>

Original Issue: \$750,000
 Original Purpose: Street Improvements

FISCAL YEAR ENDING 9-30	TOTAL PRINCIPAL	TOTAL INTEREST	TOTAL
2016	300,000	10,260	310,260
2017	305,000	6,840	311,840
2018	295,000	3,363	298,363
TOTAL	\$900,000	\$20,463	\$920,463

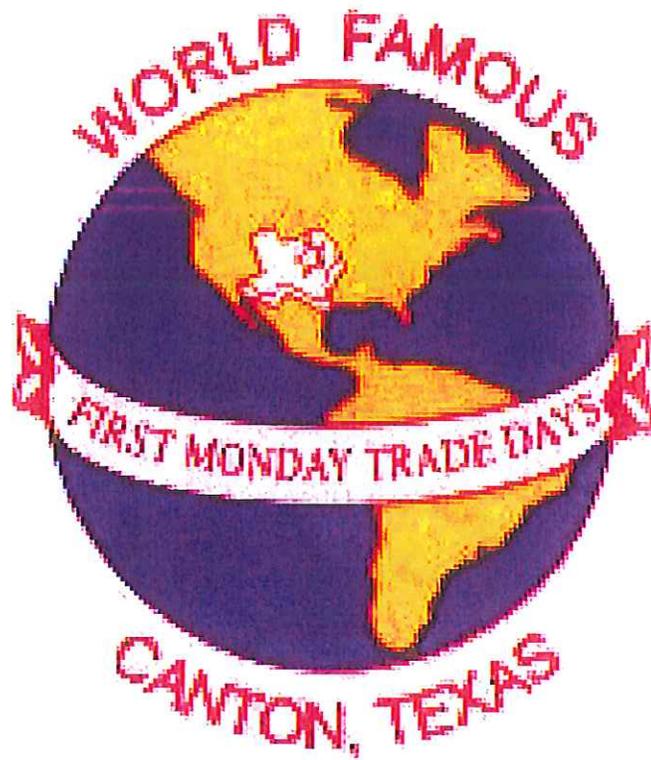
Original Issue: \$1,475,000 Refunding from Orig Iss 2003 CO
Original Purpose: Streets, Water Plant, Wastewater Plant Improvements

25% IS GENERAL DEBT			
FISCAL YEAR ENDING 9-30	GENERAL DEBT PRINCIPAL	GENERAL DEBT INTEREST	GENERAL DEBT TOTAL
2016	75,000	2,565	77,565
2017	76,250	1,710	77,960
2018	73,750	841	74,591
TOTAL	\$225,000	\$5,116	\$230,116

75% IS UTILITY DEBT			
FISCAL YEAR ENDING 9-30	UTILITY DEBT PRINCIPAL	UTILITY DEBT INTEREST	UTILITY DEBT TOTAL
2016	225,000	7,695	232,695
2017	228,750	5,130	233,880
2018	221,250	2,522	223,772
2019	0	0	0
2020	0	0	0
TOTAL	\$675,000	\$15,347	\$690,347

FISCAL YEAR ENDING 9-30	PRINCIPAL	INTEREST	TOTAL
2016	65,000	65,300	130,300
2017	105,000	42,647	147,647
2018	300,000	39,022	339,022
2019	665,000	30,385	695,385
2020	675,000	18,392	693,392
2021	690,000	6,176	696,176
TOTAL	<u>\$2,500,000</u>	<u>\$201,922</u>	<u>\$2,701,922</u>

Original Issue: \$2,500,000
 Original Purpose: City Hall, First Monday Trade Center IV Extension, Historic Water Tower, New Cell Tower



CITY OF CANTON SUMMARY OF RECEIPTS AND EXPENDITURES
Revenue Debt Service Fund 2015-2016

	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>
Beginning Fund Balance	106,298	114,407	114,407	114,584
Receipts				
Interest	202	200	177	200
Total Receipts	<u>202</u>	<u>200</u>	<u>177</u>	<u>200</u>
Intergovernmental Revenue				
Transfer from CEDC	0	215,265	215,265	217,061
Total Intergovernmental Revenue	<u>0</u>	<u>215,265</u>	<u>215,265</u>	<u>217,061</u>
Transfers In				
From FM for Wastewater Debt	91,105	86,415	86,415	86,870
From FM for Water Debt	152,930	145,055	145,055	145,825
From Debt Services	-325,000			
From Water Fund	-32,147			
From FM for Agent Fees	0	300	300	0
Total Transfers In	<u>-113,112</u>	<u>231,770</u>	<u>231,770</u>	<u>232,695</u>
TOTAL CURRENT RECEIPTS	<u>-112,911</u>	<u>447,235</u>	<u>447,212</u>	<u>449,956</u>
TOTAL FUNDS AVAILABLE	<u>-6,613</u>	<u>561,642</u>	<u>561,619</u>	<u>564,540</u>
Expenditures				
Revenue Bond Payments	62,954	215,265	215,265	217,061
Cert. of Obligation Payments	25,478	231,470	231,470	232,695
Agent Fees	650	300	300	0
TOTAL CURRENT EXPENDITURES	<u>89,082</u>	<u>447,035</u>	<u>447,035</u>	<u>449,756</u>
Audit Adjustment	31,938			
Ending Fund Balance	<u>114,407</u>	<u>114,607</u>	<u>114,584</u>	<u>114,784</u>

CITY OF CANTON

FUND REVENUES BY SOURCE

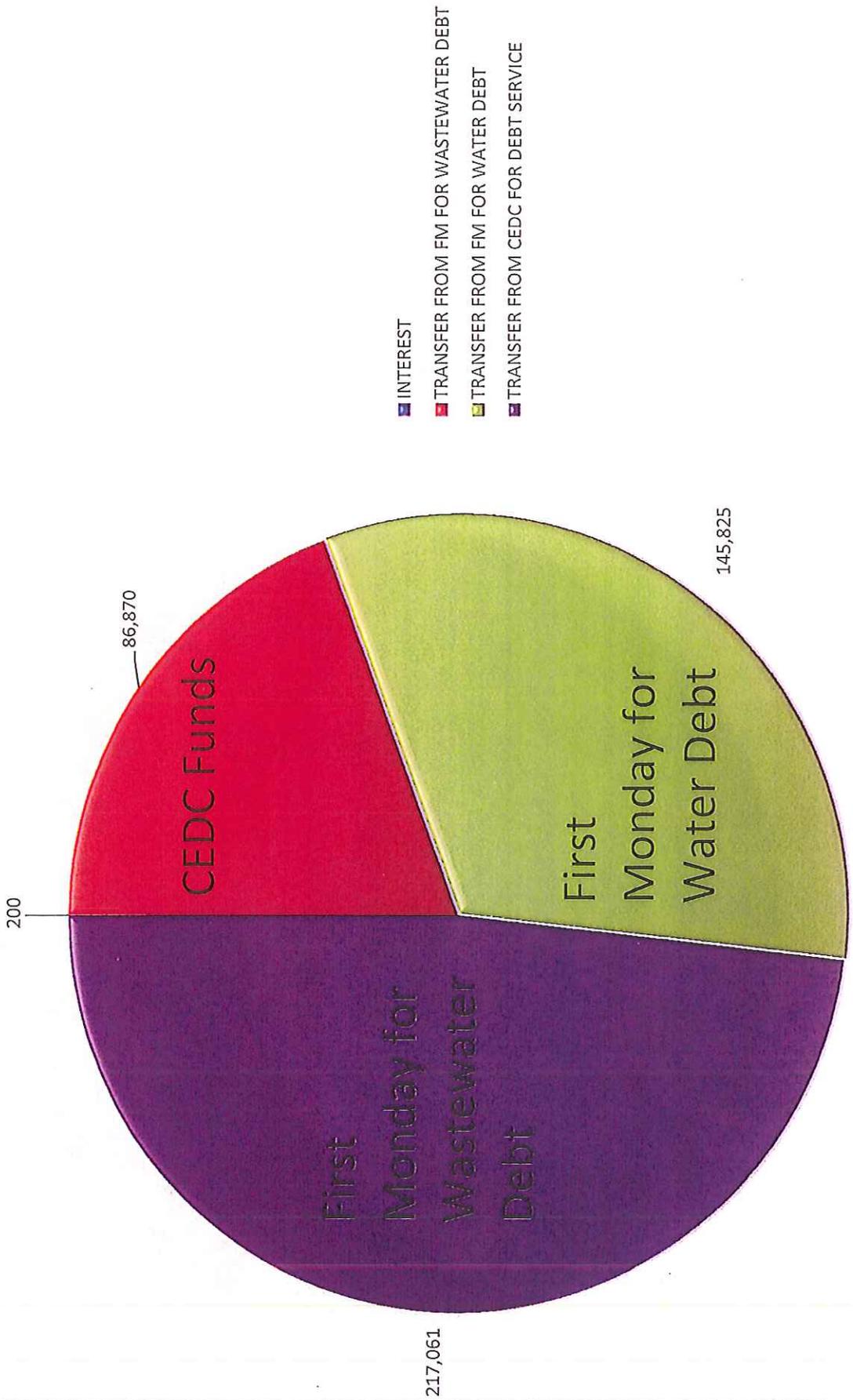
Revenue Debt Service Fund 2015-2016

<u>Receipts</u>	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>	<u>Percent</u> <u>Change</u>
Miscellaneous					
4395 Interest	202	200	177	200	0%
Total	<u>202</u>	<u>200</u>	<u>177</u>	<u>200</u>	<u>0%</u>
Transfers In					
4082 From FM for Agent Fees	0	300	300	0	100%
4083 From FM for Wastewater	91,105	86,415	86,415	86,870	1%
4084 From FM for Water	152,930	145,055	145,055	145,825	1%
4090 From General Debt Service	(325,000)				
4094 From Water Fund	(32,147)	0	0	0	
Total	<u>(113,112)</u>	<u>231,770</u>	<u>231,770</u>	<u>232,695</u>	<u>0%</u>
Intergovernmental Revenue					
4022 Transfer from CEDC	0	215,265	215,265	217,061	1%
Total	<u>0</u>	<u>215,265</u>	<u>215,265</u>	<u>217,061</u>	<u>1%</u>
TOTAL CURRENT RECEIPTS	<u>(112,911)</u>	<u>447,235</u>	<u>447,212</u>	<u>449,956</u>	<u>1%</u>

FY 2015-2016 Revenue Debt Service Fund Expenditures - \$449,756



FY 2015-2016 Revenue Debt Service Fund Revenue - \$449,956



CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Revenue Debt Service Fund 2015-2016

Expenditure

	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	
	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>Change</u>
B 913 5621 2003 CO Wtr/WWtr Princ.	0	0	0	0	100%
B 913 5622 2003 CO Wtr/WWtr Interest	22,641	0	0	0	100%
B 918 5621 2010 Util Rev Bond-Princ.	0	40,000	40,000	40,000	0%
B 918 5622 2010 Util Rev Bond-Int.	36,915	37,825	37,825	36,123	-4%
B 918 5625 Agent Fees	650	0	0	0	#DIV/0!
B 920 5621 2011 Util Rev Bond Princ.	0	75,000	75,000	80,000	0%
B 920 5622 2011 Util Rev Bond Int.	26,039	62,440	62,440	60,938	-2%
B 920 5625 Agent Fees	0	300	300	0	100%
B 923 5621 2014 Ref CO for Wtr/WWtr F	0	221,250	221,250	225,000	100%
B 923 5622 2014 Ref CO for Wtr/WWtr I	2,838	10,220	10,220	7,695	100%
	89,082	447,035	447,035	449,756	1%

ISSUE DATE	TITLE and PURPOSE	CURRENT REQUIREMENTS			DEBT BALANCE	
		PRINCIPAL	INTEREST	TOTAL	10/1/2015	9/30/2016
2010	Utility Revenue Bond Water System Improvements	40,000	36,123	76,123	850,000	810,000
2011	Certificate of Obligation Water Tower & System Impr	80,000	60,938	\$140,938	1,775,000	1,695,000
2014	Combination Tax and Revenue Certificate of Obligation --Utility Portion Only 75%	225,000	7,695	\$232,695	675,000	450,000
Total Budgeted Requirements		<u>\$345,000</u>	<u>\$104,756</u>	<u>\$449,756</u>		
TOTAL DEBT OUTSTANDING					<u>\$3,300,000</u>	<u>\$2,955,000</u>

FISCAL YEAR ENDING 9-30	PRINCIPAL	INTEREST	TOTAL
2016	40,000	36,123	76,123
2017	45,000	34,423	79,423
2018	45,000	32,510	77,510
2019	45,000	30,598	75,598
2020	50,000	28,685	78,685
2021	50,000	26,560	76,560
2022	55,000	24,560	79,560
2023	55,000	22,360	77,360
2024	60,000	20,160	80,160
2025	60,000	17,670	77,670
2026	65,000	15,180	80,180
2027	65,000	12,320	77,320
2028	70,000	9,460	79,460
2029	70,000	6,380	76,380
2030	75,000	3,300	78,300
TOTAL	\$850,000	\$320,289	\$1,170,289

Original Issue: \$1,060,000
 Original Purpose: Water Well/Water Improvements
 Debt Service Funding: CEDC

FISCAL YEAR ENDING 9-30	PRINCIPAL	INTEREST	TOTAL
2016	80,000	60,937.50	140,938
2017	80,000	59,337.50	139,338
2018	85,000	57,737.50	142,738
2019	85,000	55,825.00	140,825
2020	90,000	53,700.00	143,700
2021	90,000	51,225.00	141,225
2022	95,000	48,075.00	143,075
2023	95,000	44,750.00	139,750
2024	100,000	41,425.00	141,425
2025	105,000	37,925.00	142,925
2026	110,000	34,250.00	144,250
2027	115,000	30,400.00	145,400
2028	120,000	25,800.00	145,800
2029	125,000	21,000.00	146,000
2030	125,000	16,000.00	141,000
2031	135,000	11,000.00	146,000
2032	140,000	5,600.00	145,600
TOTAL	<u>\$1,775,000</u>	<u>654,987.50</u>	<u>\$2,429,988</u>

Original Issue: \$2,000,000
 Original Purpose: Water Tower & Improvements
 Debt Service Funding: CEDC

FISCAL YEAR ENDING 9-30	TOTAL PRINCIPAL	TOTAL INTEREST	TOTAL
2016	300,000	10,260	310,260
2017	305,000	6,840	311,840
2018	295,000	3,363	298,363
TOTAL	\$900,000	\$20,463	\$920,463

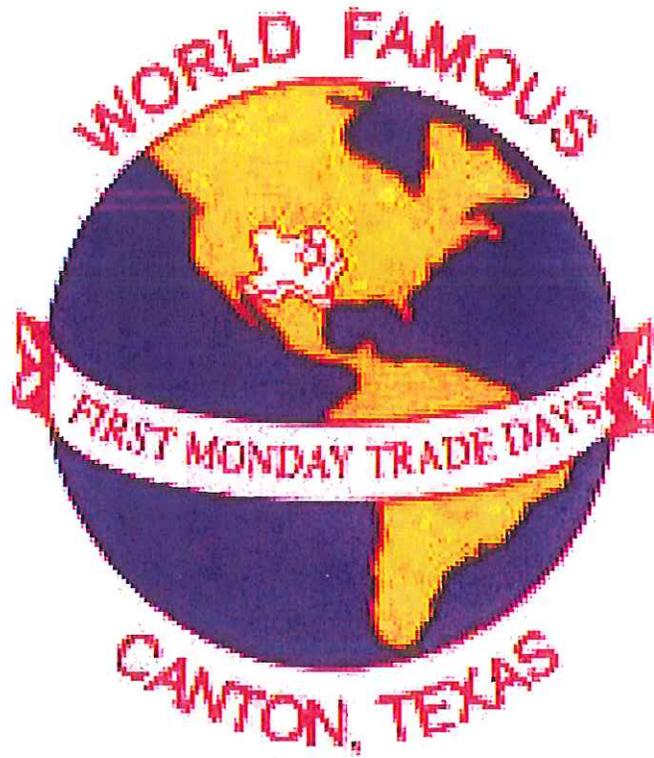
Original Issue: \$1,475,000 Refunding from Orig Iss 2003 CO
Original Purpose: Streets, Water Plant, Wastewater Plant Improvements

25% IS GENERAL DEBT

FISCAL YEAR ENDING 9-30	GENERAL DEBT PRINCIPAL	GENERAL DEBT INTEREST	GENERAL DEBT TOTAL
2016	75,000	2,565	77,565
2017	76,250	1,710	77,960
2018	73,750	841	74,591
TOTAL	\$225,000	\$5,116	\$230,116

75% IS UTILITY DEBT

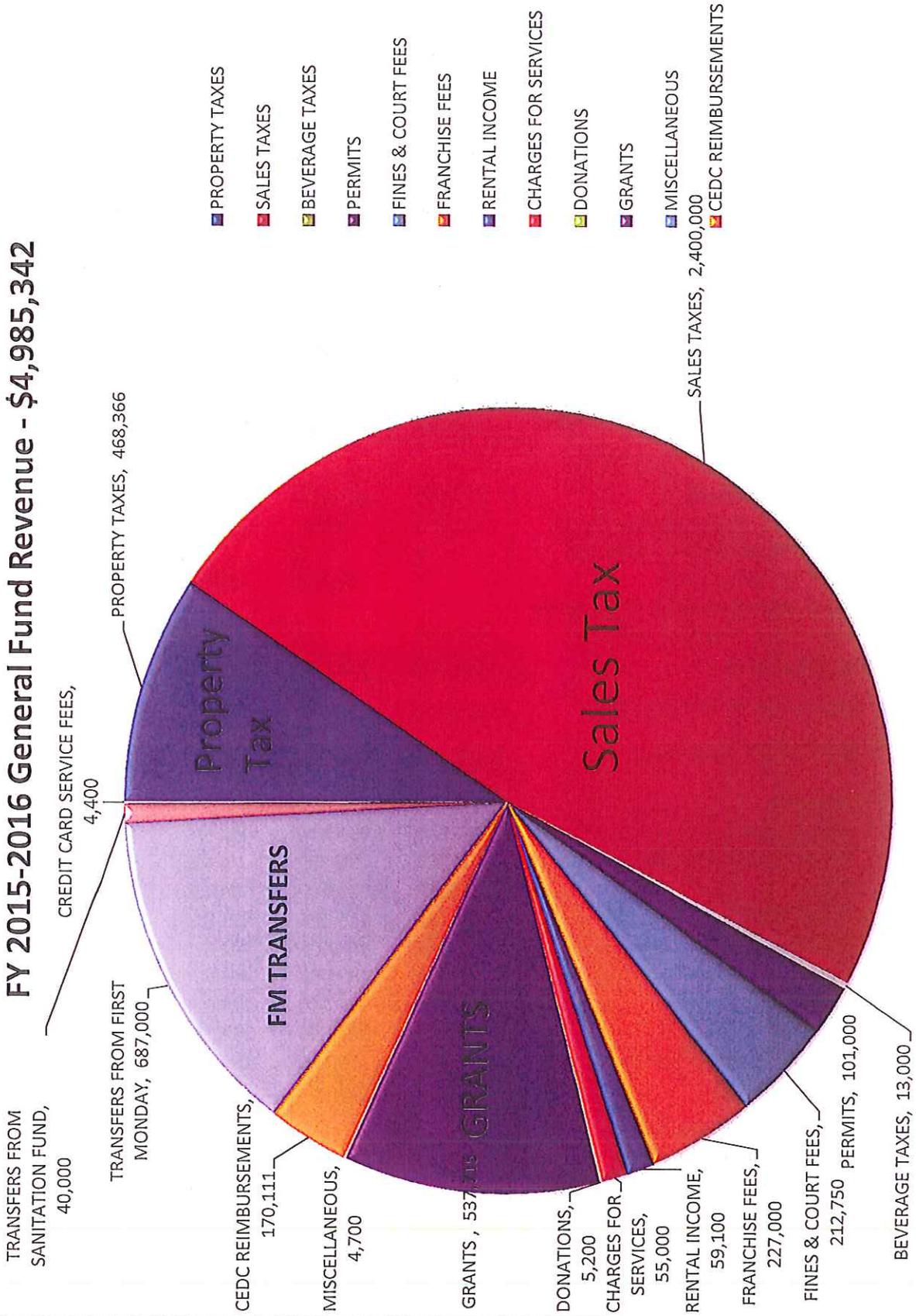
FISCAL YEAR ENDING 9-30	UTILITY DEBT PRINCIPAL	UTILITY DEBT INTEREST	UTILITY DEBT TOTAL
2016	225,000	7,695	232,695
2017	228,750	5,130	233,880
2018	221,250	2,522	223,772
2019	0	0	0
2020	0	0	0
TOTAL	\$675,000	\$15,347	\$690,347



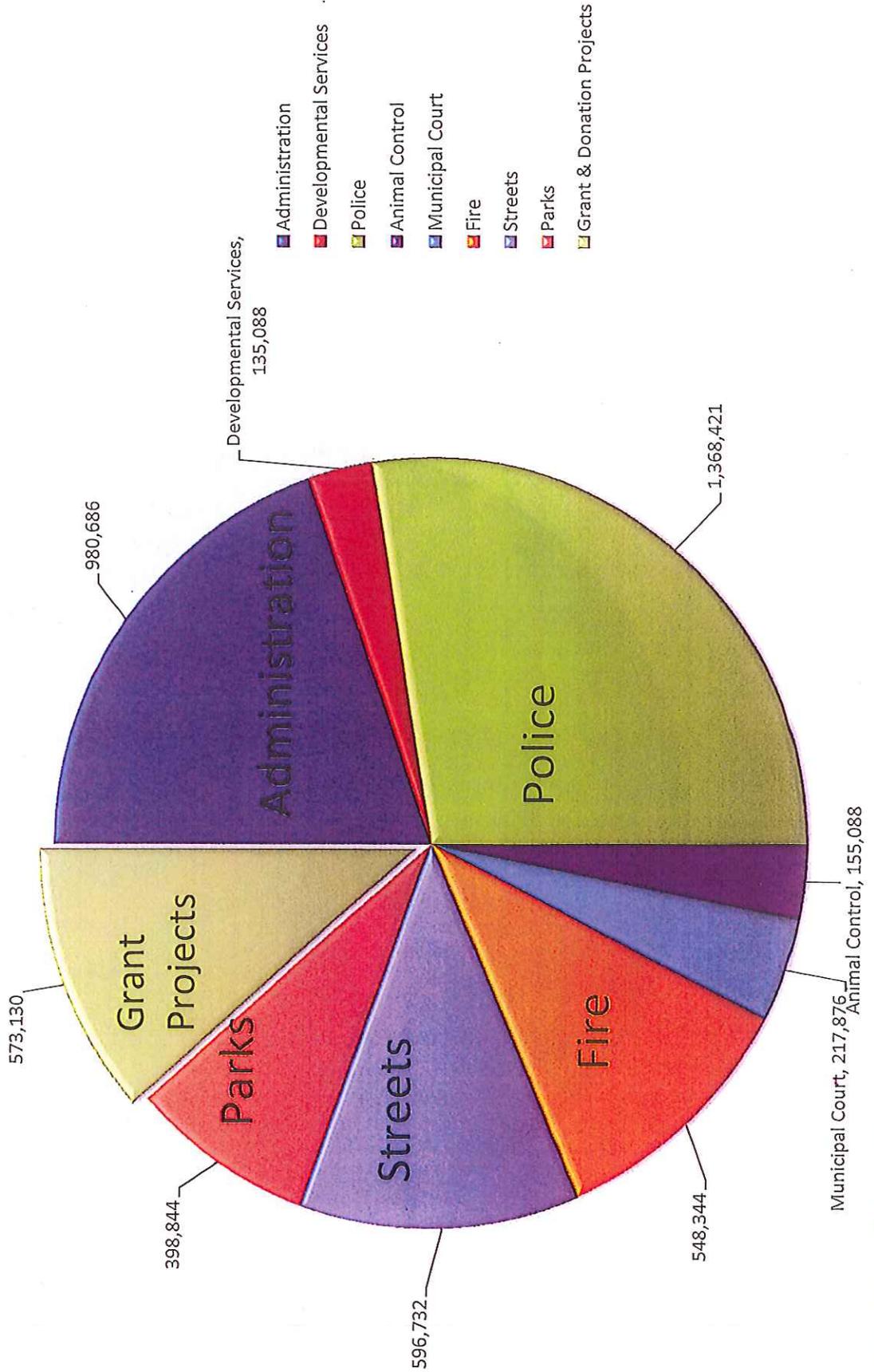
CITY OF CANTON **SUMMARY OF RECEIPTS AND EXPENDITURES**
General Fund 2015-2016

	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Budget</u> <u>2015-2016</u>
Beginning Fund Balance	1,795,405	2,364,908	2,364,908	3,164,443
Receipts				
Property Taxes	275,894	408,007	405,005	468,366
Sales Taxes	2,461,789	2,365,000	2,514,794	2,400,000
Beverage Taxes	13,220	12,000	12,378	13,000
Permits	107,532	105,000	124,186	101,000
Fines & Court Fees	235,659	212,750	251,017	212,750
Franchise Fees	300,400	227,000	227,000	227,000
Rental Income	54,346	59,100	59,100	59,100
Charges for Service	64,888	61,400	69,543	59,400
Donations	7,555	27,810	28,143	5,200
Grants	141,830	737,640	254,855	537,715
Miscellaneous	4,279	4,700	7,800	4,700
Total Receipts	3,667,391	4,220,407	3,953,820	4,088,231
Intergovernmental Rev.- CEDC / CISD	118,340	182,675	171,895	170,111
Transfers In				
From First Monday	275,000	393,000	393,000	227,000
From First Monday for Capital Imp.	134,500	74,000	74,000	460,000
From First Monday for Chap 380	0	0	0	0
From Sanitation Fund	0	48,000	48,000	40,000
From General Fund for Grant Match				
From Equip. Replacement Fund	234,379	0	0	0
Total Transfers In	643,879	515,000	515,000	727,000
TOTAL CURRENT RECEIPTS	4,429,610	4,918,082	4,640,715	4,985,342
TOTAL FUNDS AVAILABLE	6,225,015	7,282,990	7,005,623	8,149,784
Expenditures				
Administration	791,243	1,023,470	956,587	980,686
Developmental Services	52,824	89,189	78,592	135,088
Police	1,267,164	1,332,892	1,186,480	1,368,421
Animal Control	144,769	159,570	131,301	155,088
Municipal Court	177,901	194,502	192,672	217,876
Fire	459,614	487,063	418,670	548,344
Streets	577,277	417,110	273,629	596,732
Parks	299,906	321,716	252,341	398,844
Grant & Donation Projects	5,263	770,570	256,000	573,130
Total Expenditures	3,775,962	4,796,082	3,746,272	4,974,211
Transfers Out / Adjustments				
To Special Revenue Fund	0	0	0	0
To Equipment Replacement Fund	0	0	0	0
To Transfers for Grant Match	0	0	94,908	0
Total Transfers Out / Adjustments	0	0	94,908	0
TOTAL CURRENT EXPENDITURES	3,775,962	4,796,082	3,841,180	4,974,211
GAAP Adjustment	-84,145			
Ending Fund Balance	2,867,908	2,486,908	3,164,443	3,175,574

FY 2015-2016 General Fund Revenue - \$4,985,342

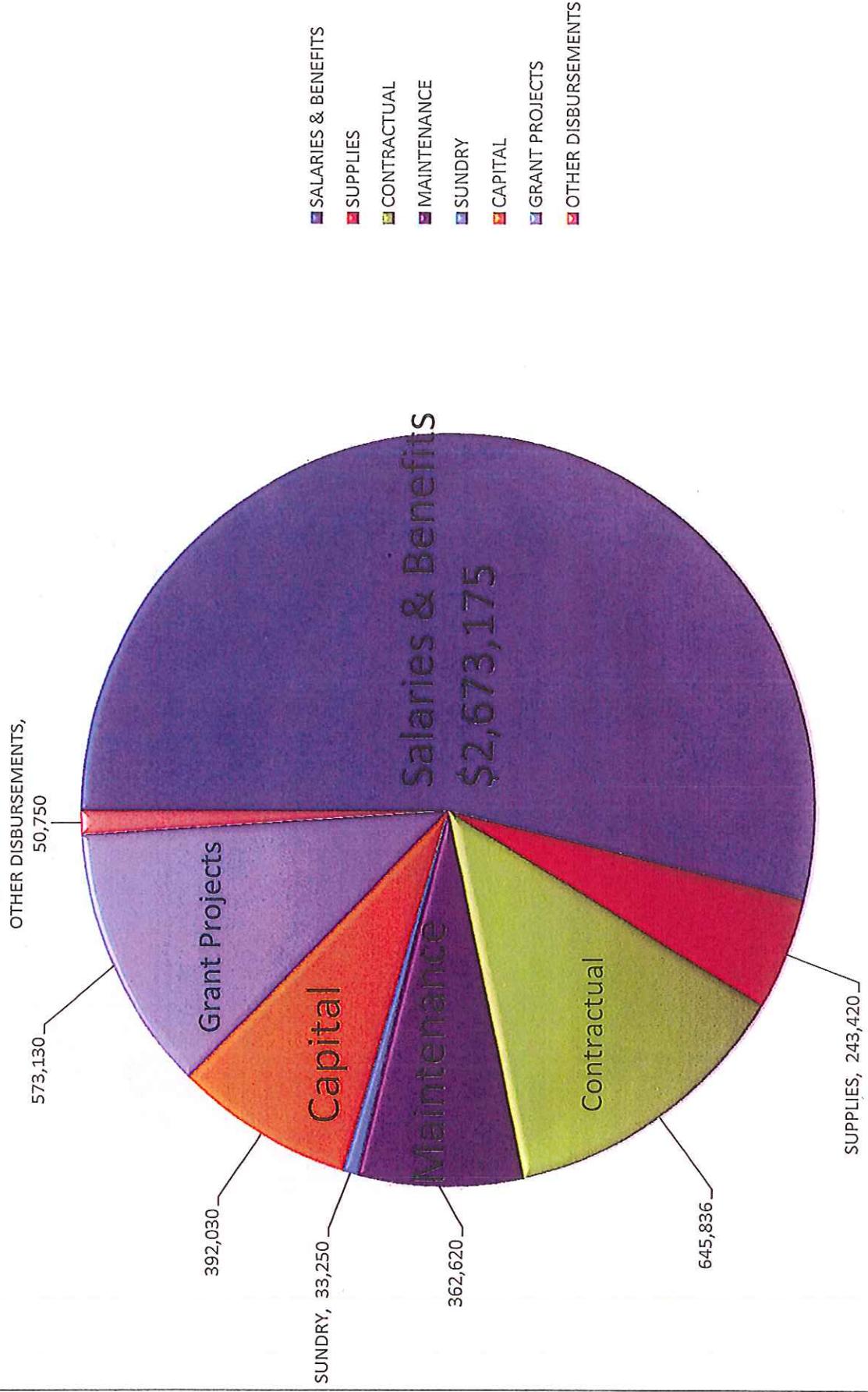


FY 2015-2016 General Fund Expenditures by Department - \$4,974,211



FY 2015-2016 General Fund Expenditures by Expense Category -

\$4,974,211



CITY OF CANTON
General Fund 2015-2016

FUND REVENUES BY SOURCE

<u>Receipts</u>	<u>Actual 2013-2014</u>	<u>Budget 2014-2015</u>	<u>Estimated 2014-2015</u>	<u>Proposed 2015-2016</u>	<u>Percent Change</u>
Taxes					
4005 Property Taxes - M&O	266,837	399,507	399,505	459,866	15%
4006 Delinquent Ad Valorem Taxes	2,885	5,000	3,000	5,000	0%
4007 Penalties & Interest - Taxes	6,172	3,500	2,500	3,500	0%
4040 Sales Taxes - 1.5%	2,461,789	2,365,000	2,514,794	2,400,000	1%
4035 Beverage Taxes	13,220	12,000	12,378	13,000	8%
Total	2,750,902	2,785,007	2,932,177	2,881,366	3%
Permits					
4054 Health Permits	26,377	30,000	28,749	26,000	-13%
4055 Building Permits	81,155	75,000	95,438	75,000	0%
Total	107,532	105,000	124,186	101,000	-4%
Fines & Court Fees					
4015 Fines	221,692	200,000	238,638	200,000	0%
4017 DDC Fees	860	750	549	750	0%
4018 Technology Fees	4,320	4,000	3,943	4,000	0%
4036 Security Fees	3,297	3,000	2,957	3,000	0%
4068 Juvenile Case Manager Fees	5,490	5,000	4,929	5,000	0%
Total	235,659	212,750	251,017	212,750	0%
Rental Income					
4010 Franchise Fees	300,400	227,000	227,000	227,000	0%
4023 EMS Building Rent	18,300	18,300	18,300	18,300	0%
4031 Cell Tower Rent	36,046	40,800	40,800	40,800	0%
Total	354,746	286,100	286,100	286,100	0%
Charges for Service					
4027 Credit Card Fees-Muni. Court	1,905	2,200	2,836	1,900	-14%
4037 Credit Card Fees-City Hall	2,560	2,200	3,371	2,500	14%
4053 Animal Shelter Fees	16,398	13,500	20,745	13,500	0%
4057 Zoning/Variance/Annex. Fees	1,775	1,500	1,629	1,500	0%
4077 Ambulance Service Fees	42,250	42,000	40,963	40,000	-5%
Total	64,888	61,400	69,543	59,400	-3%
Donations					
4019 PD Donations	5,335	5,180	5,178	5,000	0%
4051 Park Donations	1,788	22,430	22,500	0	0%
4053 Animal Shelter Donations	432	200	465	200	100%
Total	7,555	27,810	28,143	5,200	100%

CITY OF CANTON
General Fund 2015-2016

FUND REVENUES BY SOURCE

<u>Receipts</u>	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>	<u>Percent</u> <u>Change</u>
Grants					
4870 TCF Sidewalk Grant 2013	138,205	9,500	9,590	0	-100%
4022 TCF Sidewalk Match-CEDC	0	0	0	0	0%
4810 ETCOG Grant for Siren	0	102,000	0	152,000	0%
4770 Miscellaneous Grants	3,625	5,000	3,250	3,000	-40%
4770 Rural VFD Insurance Grant	0	3,990	3,990	3,590	
4881 TPWL Mill Creek Lake Trails	0	179,440	23,810	155,630	-13%
4881 TPWL Cherry Creek Trails	0	97,170	11,175	85,995	100%
4095 Transfer from GF for Cherry Cr	0	24,290	24,290	0	100%
4784 TXCDBG Barriers at City Hall	0	275,000	137,500	137,500	100%
4095 Transfer from GF for City Hall	0	41,250	41,250	0	100%
	<u>141,830</u>	<u>737,640</u>	<u>254,855</u>	<u>537,715</u>	<u>100%</u>
Miscellaneous					
4002 Proceeds from Sale of Property	0	200	575	200	
4028 Insurance Reimbursements	0	0	0	0	0%
4029 Police Dept. Miscellaneous	1,642	2,000	3,917	2,000	100%
4030 Miscellaneous	367	500	42	500	0%
4050 Interest	2,270	2,000	3,265	2,000	0%
Total	<u>4,279</u>	<u>4,700</u>	<u>7,800</u>	<u>4,700</u>	<u>0%</u>
Intergovernmental Revenue					
4021 CISD Reimbursement	0	0	0	0	0%
4022 CEDC Reimb / Funding	118,340	182,675	171,895	170,111	-7%
Total	<u>118,340</u>	<u>182,675</u>	<u>171,895</u>	<u>170,111</u>	<u>-7%</u>
Interfund Transfers					
4092 Transfer from First Monday	275,000	393,000	393,000	227,000	-42%
4089 Transfer frm FM for Cap. Imp.	134,500	74,000	74,000	460,000	522%
4097 Transfer from Sanitation Fund	0	48,000	48,000	40,000	100%
4099 Transfer from Equip. Repl.	0	0	0	0	0%
4100 Transfers	234,379	0	0	0	0%
Total	<u>643,879</u>	<u>515,000</u>	<u>515,000</u>	<u>727,000</u>	<u>100%</u>
TOTAL CURRENT RECEIPTS	<u><u>4,429,610</u></u>	<u><u>4,918,082</u></u>	<u><u>4,640,715</u></u>	<u><u>4,985,342</u></u>	<u><u>1%</u></u>

CITY OF CANTON**DEPARTMENTAL EXPENDITURES SUMMARY**

<u>Department</u>	<u>Actual 2013-2014</u>	<u>Budget 2014-2015</u>	<u>Estimated 2014-2015</u>	<u>Budget 2015-2016</u>	<u>Percent Change</u>
Fund Transfers	0	65,540	94,908	0	100%
Administration	791,243	1,023,470	956,587	980,686	-4%
Development Services	52,824	89,189	78,592	135,088	51%
Police	1,267,164	1,332,892	1,186,480	1,368,421	3%
Animal Control	144,769	159,570	131,301	155,088	-3%
Municipal Court	177,901	194,502	192,672	217,876	12%
Fire	459,614	487,063	418,670	548,344	13%
Streets	577,277	417,110	273,629	596,732	43%
Parks	299,906	321,716	252,341	398,844	24%
Grants & Donations	5,263	770,570	256,000	573,130	-26%
Total General Fund	3,775,962	4,861,622	3,841,180	4,974,211	2%

CITY OF CANTON
Administration 2015-2016

DEPARTMENTAL EXPENDITURES DETAIL

<u>Expenditure</u>	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>	<u>Change</u>
Salaries & Benefits					
1 100 5010 Supervision	169,092	294,004	258,044	222,622	-24%
1 100 5015 Car Allowance	-2,154	0	0	0	0%
1 100 5020 Skilled Labor	90,801	52,322	39,738	55,641	6%
1 100 5026 Skilled Labor Overtime	3,557	3,704	436	4,129	11%
1 100 5027 CEDC Salaries & Benefits	118,340	135,550	135,550	140,391	4%
1 100 5030 Labor Operations	1,048	0	2,914	3,091	0%
1 100 5031 First Monday Payroll	0	0	973	2,320	0%
1 100 5040 FICA	20,527	36,800	34,253	32,757	-11%
1 100 5050 Retirement	43,345	57,955	52,603	54,707	-6%
1 100 5230 Health Insurance	36,881	61,755	40,984	57,714	-7%
1 100 5060 TWC	961	0	0	0	0%
Total	482,399	642,090	565,494	573,371	-11%
Supplies					
1 100 5110 Office Supplies	9,343	10,000	9,041	10,000	0%
1 100 5111 Postage & Shipping	7,794	9,000	3,588	9,000	0%
1 100 5120 Wearing Apparel	0	0	0	0	-100%
1 100 5130 Motor Vehicle Supplies	4,014	4,000	2,011	5,000	25%
1 100 5140 Minor Tools & Equipment	299	300	0	300	0%
1 100 5141 Minor Office Equip/Furnish.	144	1,500	3,440	1,500	0%
1 100 5150 Other Supplies	1,955	3,000	2,607	3,000	0%
Total	23,550	27,800	20,687	28,800	4%
Contractual					
1 100 5210 Communications	24,774	23,000	35,036	23,000	0%
1 100 5211 Appraisal District	29,688	30,805	30,638	32,315	5%
1 100 5220 Ins - Liab, E&O, Prop	19,401	20,000	20,135	21,029	5%
1 100 5222 Auto Insurance	777	840	708	867	3%
1 100 5225 Workers' Comp Insurance	2,342	2,660	2,949	3,525	33%
1 100 5227 CEDC Expenses	4,539	4,125	0	3,079	-25%
1 100 5234 Health & Wellness	4,290	6,000	4,689	6,000	0%
1 100 5240 Utilities	11,583	6,850	13,517	15,000	119%
1 100 5250 Freight & Express	0	0	0	0	0%
1 100 5255 Legal Fees	32,316	48,000	28,126	48,000	0%
1 100 5256 Professional Fees	29,132	62,900	106,152	35,000	-44%
1 100 5257 Credit Card Fees	2,205	2,300	3,215	2,300	0%
1 100 5260 Miscellaneous	134	500	0	0	-100%
1 100 5261 Ambulance Service	35,400	35,400	35,400	35,400	0%
1 100 5270 Association Dues	4,475	4,000	4,000	4,000	0%
1 100 5275 Publications/Advertising	3,155	8,000	8,508	8,500	6%
1 100 5290 Schools & Training	5,582	6,000	3,497	6,000	0%
1 100 5296 Travel & Meals	3,689	5,000	5,921	5,500	10%
Total	213,481	266,380	302,490	249,515	-6%

CITY OF CANTON
Administration 2015-2016

DEPARTMENTAL EXPENDITURES DETAIL

<u>Expenditure</u>	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>	<u>Change</u>
Maintenance					
1 100 5301 Buildings & Grounds Maint.	8,611	13,000	8,387	6,000	-54%
1 100 5305 Janitor Service	6,695	6,200	5,683	7,500	21%
1 100 5315 Airport Maintenance	1,184	10,000	12,000	10,000	0%
1 100 5320 Motor Vehicle Maint.	711	1,500	2,292	2,000	33%
1 100 5324 MHS Building Maintenance	0	0	6,100	10,000	0%
1 100 5345 Office Equipment Maint.	16,015	20,000	23,796	26,500	33%
Total	33,216	50,700	58,258	62,000	22%
Sundry					
1 100 5410 Council	3,700	15,500	5,584	6,000	-61%
1 100 5420 Elections	3,437	4,000	101	4,000	0%
1 100 5432 Cash Over/Short	116	250	62	250	0%
1 100 5435 Returned Checks	0	250	34	250	0%
1 100 5439 Employee/Citizen Recog.	3,762	6,000	3,183	6,000	0%
1 100 5440 Miscellaneous	25	500	694	500	0%
1 100 5443 Storm Cleanup & Repair	0	0	0	0	0%
1 100 5499 Contingency Fund	0	10,000	0	10,000	0%
Total	11,039	36,500	9,658	27,000	-26%
Capital					
1 100 5501 Building & Grounds	0	0	0	0	0%
1 100 5520 Motor Vehicle Capital Expen	0	0	0	40,000	
1 100 5550 Land Purchases	0	0	0	0	0%
Total	0	0	0	40,000	0%
Other Disbursements					
1 100 5600 Intergovernmental Expense	27,559	0	0	0	0%
Total	27,559	0	0	0	0%
TOTAL EXPENDITURES	791,243	1,023,470	956,587	980,686	0

CITY OF CANTON
Development Services 2015-2016

DEPARTMENTAL EXPENDITURES DETAIL

<u>Expenditure</u>	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>	<u>Change</u>
Salaries & Benefits					
1 150 5020 Skilled Labor	27,227	36,400	40,115	42,434	17%
1 150 5026 Skilled Labor Overtime	188	1,022	94	300	-71%
1 150 5040 FICA	2,156	2,837	3,076	3,269	15%
1 150 5050 Retirement	3,387	4,435	4,833	5,128	16%
1 150 5230 Health Insurance	1,029	8,260	0	9,099	10%
Total	33,987	52,954	48,118	60,230	14%
Supplies					
1 150 5110 Office Supplies	393	500	369	500	0%
1 150 5120 Wearing Apparel	0	0	0	0	-100%
1 150 5130 Motor Vehicle Supplies	4,499	4,100	1,962	3,000	-27%
1 150 5140 Minor Tools & Equipment	38	150	0	150	0%
1 150 5141 Minor Office Equip/Furnish.	0	0	0	0	0%
1 150 5150 Other Supplies	111	200	26	200	0%
Total	5,041	4,950	2,357	3,850	-22%
Contractual					
1 150 5210 Communications	712	750	1,076	750	0%
1 150 5222 Auto Insurance	263	285	243	298	5%
1 150 5225 Workers' Comp Insurance	179	200	184	210	5%
1 150 5255 Legal Fees	470	4,000	375	4,000	0%
1 150 5256 Professional Fees	10,623	10,000	11,914	15,000	50%
1 150 5259 Demolition Expenses	0	0	0	15,000	0%
1 150 5270 Association Dues	336	1,000	471	1,000	0%
1 150 5290 Schools & Training	465	1,500	2,121	1,500	0%
1 150 5296 Travel & Meals	295	1,500	0	1,500	0%
Total	13,344	19,235	16,385	39,258	104%
Maintenance					
1 150 5320 Motor Vehicle Maint.	256	500	197	500	0%
1 150 5345 Office Equipment Maint.	195	11,300	11,535	6,000	-47%
Total	451	11,800	11,732	6,500	-45%
Sundry					
1 150 5440 Miscellaneous	0	250	0	250	0%
Total	0	250	0	250	0%
Capital					
1 150 5520 Motor Vehicle Capital Expen	0	0	0	25,000	0%
Total	0	0	0	25,000	0%
TOTAL EXPENDITURES	52,824	89,189	78,592	135,088	51%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Police 2015-2016

<u>Expenditure</u>	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>	<u>Change</u>
Salaries & Benefits					
1 200 5010 Supervision	35,900	59,399	55,953	63,966	8%
1 200 5020 Skilled Labor	630,165	669,193	598,103	650,782	-3%
1 200 5026 Skilled Labor Overtime	59,571	63,772	71,947	56,671	-11%
1 200 5030 Part-time Labor	11,696	10,781	13,052	10,845	1%
1 200 5036 Part-time Labor Overtime	0	807	0	497	-38%
1 200 5040 FICA	58,086	62,270	59,168	59,881	-4%
1 200 5050 Retirement	89,817	96,480	91,684	84,400	-13%
1 200 5230 Health Insurance	110,190	145,540	99,137	139,605	-4%
1 200 5060 TWC Taxes	0	0	0	0	0%
Total	995,426	1,108,242	989,044	1,066,647	-4%
Supplies					
1 200 5110 Office Supplies	3,161	3,500	2,056	3,500	0%
1 200 5120 Wearing Apparel	6,407	4,500	2,432	7,500	67%
1 200 5130 Motor Vehicle Supplies	38,909	37,500	23,390	37,500	0%
1 200 5140 Minor Tools & Equipment	1,837	2,000	1,698	2,000	0%
1 200 5141 Minor Office Equip/Furnish.	3,873	7,000	9,059	9,750	39%
1 200 5149 Tactical Supplies	1,626	1,000	189	2,000	100%
1 200 5150 Other Supplies	1,463	2,000	1,311	2,000	0%
1 200 5157 Ammunition	2,746	4,000	3,251	5,000	25%
Total	60,021	61,500	43,385	69,250	13%
Contractual					
1 200 5210 Communications	24,086	24,000	34,612	30,000	25%
1 200 5220 Insurance - Liab, Prop	13,658	13,500	20,262	14,467	7%
1 200 5222 Auto Insurance	8,607	9,315	13,466	9,614	3%
1 200 5225 Workers' Comp Insurance	16,979	18,620	19,938	20,013	7%
1 200 5234 Health & Wellness	300	1,000	0	1,000	0%
1 200 5240 Utilities	17,720	13,740	21,867	15,000	9%
1 200 5256 Technical Fees	865	1,000	0	1,000	0%
1 200 5259 VZ County Inmate Housing	270	1,500	0	1,500	100%
1 200 5260 Miscellaneous	0	1,000	0	0	-100%
1 200 5270 Association Dues	210	175	170	200	14%
1 200 5275 Publications/Advertising	359	500	432	500	0%
1 200 5290 Schools & Training	1,837	2,000	1,847	2,000	0%
1 200 5296 Travel & Meals	3,150	1,500	0	1,500	0%
Total	88,041	87,850	112,594	96,794	10%

CITY OF CANTON
Police 2015-2016

DEPARTMENTAL EXPENDITURES DETAIL

<u>Expenditure</u>	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>	<u>Change</u>
Maintenance					
1 200 5301 Buildings & Grounds Maint.	12,900	25,000	2,533	5,000	-80%
1 200 5305 Janitor Service	3,000	3,200	3,343	3,600	0%
1 200 5320 Motor Vehicle Maint.	18,649	17,000	16,124	19,000	12%
1 200 5330 Furniture & Fixtures Maint.	369	1,000	0	1,000	0%
1 200 5331 Instruments Maint.	0	600	0	600	0%
1 200 5345 Office Equipment Maint.	13,258	10,000	3,502	10,000	0%
Total	48,177	56,800	25,502	39,200	-31%
Sundry					
1 200 5404 K9 Expense	1,733	3,000	954	3,000	0%
1 200 5445 Comm Policing/Ed Prog	0	500	0	500	0%
Total	1,733	3,500	954	3,500	0%
Capital Outlay					
1 200 5501 Building & Grounds Cap Imp	0	0	0	20,000	100%
1 200 5520 Motor Vehicle Capital Exp	0	0	0	0	100%
1 200 5530 Equip Capital Expenditures	0	15,000	15,000	6,030	100%
1 200 5545 Office Equipment Capital	0	0	0	67,000	100%
Total	0	15,000	15,000	93,030	100%
Other Disbursements					
1 200 5600 Intergovernmental Expense	73,767				
Total	73,767	0	0	0	100%
TOTAL EXPENDITURES	1,267,164	1,332,892	1,186,480	1,368,421	3%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Animal Control 2015-2016

<u>Expenditure</u>	<u>Actual 2013-2014</u>	<u>Budget 2014-2015</u>	<u>Estimated 2014-2015</u>	<u>Proposed 2015-2016</u>	<u>Change</u>
Salaries & Benefits					
1 250 5020 Skilled Labor	51,643	55,847	53,906	62,121	11%
1 250 5026 Skilled Labor Overtime	13,143	10,219	14,181	11,169	9%
1 250 5030 Labor Operations	0	11,374	0	0	100%
1 250 5040 FICA	4,987	6,100	5,419	5,607	-8%
1 250 5050 Retirement	7,832	8,245	8,515	9,081	10%
1 250 5230 Health Insurance	13,628	14,210	13,656	14,200	0%
Total	91,233	105,995	95,677	102,178	-4%
Supplies					
1 250 5110 Office Supplies	1,190	1,300	1,285	1,300	0%
1 250 5120 Wearing Apparel	845	400	730	700	75%
1 250 5130 Motor Vehicle Supplies	3,375	4,100	1,613	4,100	0%
1 250 5140 Minor Tools & Equipment	1,546	1,500	898	1,500	0%
1 250 5141 Minor Office Equip./Furnish.	2,501	1,500	1,633	1,700	13%
1 250 5150 Other Supplies	3,530	5,000	1,875	5,000	0%
1 250 5152 Chem. & Med. Supplies	3,893	4,000	2,329	4,000	0%
1 250 5155 Food Supplies	1,904	2,000	1,231	2,000	0%
1 250 5156 Building Supplies	131	1,000	580	1,000	0%
Total	18,915	20,800	12,175	21,300	2%
Contractual					
1 250 5210 Communications	2,439	4,000	3,740	4,000	0%
1 250 5220 Insurance -Property	287	300	331	372	24%
1 250 5222 Auto Insurance	628	680	575	704	4%
1 250 5225 Workers' Comp Insurance	1,605	1,745	2,377	2,084	19%
1 250 5234 Health & Wellness	0	1,350	0	1,350	0%
1 250 5240 Utilities	10,627	10,300	6,036	7,500	-27%
1 250 5290 Schools & Training	234	600	427	600	0%
1 250 5296 Travel & Meals	717	750	1,586	1,500	100%
Total	16,536	19,725	15,071	18,110	-8%
Maintenance					
1 250 5301 Buildings & Grounds Maint.	6,000	11,550	8,267	12,000	4%
1 250 5320 Motor Vehicle Maint.	326	1,000	0	1,000	0%
1 250 5330 Tools & Equip. Maint.	120	500	111	500	0%
Total	6,446	13,050	8,378	13,500	3%
Capital					
1 250 5501 Building & Grounds	0	0	0	0	0%
Total	0	0	0	0	0%
Other Disbursements					
1-250-5600 Intergovernmental Expense	11,638	0	0	0	0%
Total	11,638	0	0	0	0
TOTAL EXPENDITURES	144,769	159,570	131,301	155,088	-3%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Municipal Court 2015-2016

<u>Expenditure</u>	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>	<u>Change</u>
Salaries & Benefits					
1 260 5010 Municipal Court Judge	36,177	39,834	36,799	41,399	4%
1 260 5020 Skilled Labor	26,038	27,617	25,650	28,732	4%
1 260 5026 Skilled Labor Overtime	0	981	130	203	-79%
1 260 5040 FICA	4,808	5,050	5,040	5,381	7%
1 260 5050 Retirement	7,552	7,950	7,919	8,013	1%
1 260 5230 Health Insurance	13,679	14,210	13,706	18,198	28%
Total	88,254	95,642	89,244	101,926	7%
Supplies					
1 260 5110 Office Supplies	661	750	703	800	7%
1 260 5111 Postage & Shipping	490	2,000	0	1,000	-50%
1 260 5141 Minor Office Equip./Furnish.	773	1,000	1,030	1,000	0%
1 260 5145 DDC Fund	309	500	1,097	1,000	100%
1 260 5146 Technology Fund	1,504	6,400	240	12,000	88%
1 260 5148 Security Fund	0	5,000	15,000	15,000	200%
1 260 5150 Other Supplies	0	0	250	250	0%
Total	3,737	15,650	18,321	31,050	98%
Contractual					
1 260 5210 Communications	2,435	2,500	3,314	3,500	40%
1 260 5225 Workers' Comp Insurance	133	150	123	140	-6%
1 260 5251 Juror's Expense	56	640	0	640	0%
1 260 5255 Legal Fees	1,807	3,750	1,310	3,750	0%
1 260 5257 Credit Card Fees	1,167	2,000	1,716	2,000	0%
1 260 5258 Collection Agency	8,746	15,000	14,541	15,000	0%
1 260 5260 Miscellaneous	144	250	175	250	0%
1 260 5270 Association Dues	180	270	0	270	0%
1 260 5274 Subscriptions	36	100	0	100	0%
1 260 5275 Advertising/Publications	0	0	0	1,200	100%
1 260 5276 Law Books	0	500	0	0	100%
1 260 5290 Schools & Training	753	1,050	171	1,050	0%
1 260 5296 Travel & Meals	2,235	2,500	1,759	2,500	0%
Total	17,692	28,710	23,109	30,400	6%
Maintenance					
1 260 5301 Building & Grounds Maint.	398	750	293	750	100%
1 260 5345 Office Equipment Maint.	1,392	2,500	1,631	2,500	0%
Total	1,790	3,250	1,924	3,250	0%
Sundry					
1 260 5446 Refund Overpaid Fines	44	500	37	500	0%
Total	44	500	37	500	0%
Other Disbursements					
1 260 5612 OMNI	775	750	1,598	750	0%
1 260 5610 Court Costs to State	65,609	50,000	58,438	50,000	0%
Total	66,384	50,750	60,036	50,750	0%
TOTAL EXPENDITURES	177,901	194,502	192,672	217,876	12%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Fire 2015-2016

<u>Expenditure</u>	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>	<u>Change</u>
Salaries & Benefits					
1 300 5010 Supervision	45,318	48,454	45,854	52,604	9%
1 300 5020 Skilled Labor	66,186	101,312	74,892	125,498	24%
1 300 5021 Skilled Labor Code Enforcen	0	0	0	29,991	0%
1 300 5026 Skilled Labor Overtime	13,715	23,330	20,920	19,769	-15%
1 300 5030 Part-time Labor	68,102	76,607	63,388	79,840	4%
1 300 5040 FICA	14,865	18,695	16,131	21,245	14%
1 300 5050 Retirement	15,162	20,360	17,726	20,428	0%
1 300 5055 Firemen's Retirement	2,425	2,200	2,200	2,200	0%
1 309 5230 Health Insurance	20,506	28,420	20,546	28,400	0%
Total	246,278	319,378	261,657	379,975	19%
Supplies					
1 300 5110 Office Supplies	1,176	850	300	850	0%
1 300 5120 Protective Gear	12,178	12,000	18,779	12,775	6%
1 300 5130 Motor Vehicle Supplies	16,591	13,000	13,027	13,000	0%
1 300 5132 Communications Equip.	1,232	2,000	0	2,000	100%
1 300 5133 Firefighting Equipment	3,213	9,000	5,306	7,500	-17%
1 300 5140 Minor Tools & Equipment	1,263	1,500	306	1,545	3%
1 300 5141 Minor Office Equip/Furnish.	768	10,200	16,629	3,000	-71%
1 300 5150 Other Supplies	1,621	1,500	817	1,000	-33%
1 300 5156 Building Supplies	0	0	0	0	0%
Total	38,042	50,050	55,165	41,670	-17%
Contractual					
1 300 5210 Communications	6,985	7,070	7,989	7,880	11%
1 300 5220 Insurance - Property	596	610	688	842	38%
1 300 5222 Auto Insurance	5,069	5,485	4,624	5,660	3%
1 300 5223 Emergency Management	3,300	5,000	-2,800	5,000	0%
1 300 5225 Workers' Comp Insurance	8,212	9,100	5,963	6,808	-25%
1 300 5240 Utilities	7,231	6,510	6,327	6,510	0%
1 300 5270 Association Dues	1,517	1,800	1,545	2,570	43%
1 300 5275 Publications/Advertising	1,384	1,500	1,449	2,500	67%
1 300 5277 VFA Supplement-Stipends	13,800	18,360	18,360	18,360	0%
1 300 5290 Schools & Training	3,154	6,000	6,149	7,500	25%
1 300 5296 Travel & Meals	4,074	4,000	2,197	4,000	0%
Total	55,324	65,435	52,490	67,630	3%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Fire 2015-2016

<u>Expenditure</u>	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>	<u>Change</u>
Maintenance					
1 300 5301 Buildings & Grounds Maint.	3,266	3,000	3,576	3,225	8%
1 300 5317 Fire Fighting Equip. Maint.	4,019	7,200	7,684	7,845	9%
1 300 5320 Motor Vehicle Maint.	14,284	9,000	19,186	10,000	11%
1 300 5330 Tools & Equip. Maint.	2,466	1,000	478	1,000	0%
1 300 5334 Code Enforcement Maint	0	0	0	25,000	#DIV/0!
1 300 5332 Comm. Equip. Maint.	0	0	0	0	0%
1 300 5345 Office Equipment Maint.	3,316	5,000	7,211	5,000	0%
Total	27,351	25,200	38,136	52,070	107%
Sundry					
1 300 5439 Employee/Citizen Recogn.	1,150	2,000	2,967	2,000	0%
Total	1,150	2,000	2,967	2,000	0%
Capital					
1 300 5501 Building & Grounds	0	25,000	8,256	5,000	-80%
1 300 5520 Motor Vehicle	3,179	0	0	0	100%
1 300 5523 Emergency Mngmt Equip	0	0	0	0	0%
1 300 5533 Firefighting Equipment	0	0	0	0	0%
Total	3,179	25,000	8,256	5,000	100%
Other Disbursements					
1 300 5600 Intergovernmental Expense	88,290	0	0	0	0%
Total	88,290	0	0	0	0%
TOTAL EXPENDITURES	459,614	487,063	418,670	548,344	13%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Streets 2015-2016

<u>Expenditure</u>	<u>Actual 2013-2014</u>	<u>Budget 2014-2015</u>	<u>Estimated 2014-2015</u>	<u>Proposed 2015-2016</u>	<u>Change</u>
Salaries & Benefits					
1 400 5010 Supervision	23,973	41,903	1,371	40,662	-3%
1 400 5016 Supervision Overtime	1,173	3,710	1,393	782	-79%
1 400 5020 Skilled Labor	37,435	49,185	26,651	75,977	54%
1 400 5026 Skilled Labor Overtime	1,291	4,353	1,455	5,193	19%
1 400 5030 Part-time Labor	10,483	34,949	28,697	33,941	-3%
1 400 5036 Part-time Labor Overtime	53	0	1,624	0	#DIV/0!
1 400 5040 FICA	5,816	10,040	4,781	11,976	19%
1 400 5050 Retirement	7,965	11,665	6,670	9,186	-21%
1 400 5230 Health Insurance	14,587	21,315	7,127	36,396	71%
1 400 5060 TWC	0	0	0	0	0%
Total	102,775	177,120	79,769	214,114	21%
Supplies					
1 400 5120 Wearing Apparel	1,837	3,000	1,267	2,500	-17%
1 400 5130 Motor Vehicle Supplies	19,913	20,000	9,264	20,000	0%
1 400 5140 Minor Tools & Equipment	2,975	3,500	1,622	3,500	0%
1 400 5150 Other Supplies	723	1,000	1,189	1,000	0%
1 400 5153 Chemicals	619	3,000	409	3,000	0%
Total	26,067	30,500	13,751	30,000	-2%
Contractual					
1 400 5220 Insurance - Property	366	375	403	493	31%
1 400 5222 Auto Insurance	1,333	1,445	1,217	1,490	3%
1 400 5225 Workers' Comp Insurance	8,609	9,170	8,790	10,036	9%
1 400 5240 Utilities	119,141	112,000	93,425	100,000	-11%
1 400 5256 Professional Fees	300	5,000	5,000	5,000	0%
1 400 5290 Schools & Training	17	500	0	500	0%
1 400 5296 Travel & Meals	0	500	0	500	0%
Total	129,766	128,990	108,835	118,019	-9%
Maintenance					
1 400 5301 Building & Grounds Maint	0	0	29	0	0%
1 400 5310 Streets & Alleys Maint.	18,543	30,000	33,568	30,000	0%
1 400 5311 Storm Drain Maintenance	0	0	0	0	0%
1 400 5320 Motor Vehicle Maint.	4,150	8,000	733	8,000	0%
1 400 5330 Tools & Equipment Maint.	3,728	8,000	2,930	10,100	26%
1 400 5390 Miscellaneous Maint.	0	500	14	500	0%
Total	26,421	46,500	37,273	48,600	5%
Capital					
1 400 5501 Buildings & Grounds Capital	0	0	0	0	0%
1 400 5510 Streets & Alleys	0	0	0	180,000	100%
1 400 5520 Motor Vehicle Capital Exp	0	34,000	34,000	0	100%
1 400 5522 Parking Lot Improvements	0	0	0	0	0%
1 400 5530 Equipment Capital Exp	0	0	0	6,000	0%
Total	0	34,000	34,000	186,000	447%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Streets 2015-2016

<u>Expenditure</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Change</u>
	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016</u>	
1 400 5600 Intergovernmental Expense	292,248	0	0	0	#DIV/0!
Total					
TOTAL EXPENDITURES	577,277	417,110	273,629	596,732	43%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Parks 2015-2016

<u>Expenditure</u>	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>	<u>Change</u>
Salaries & Benefits					
1 500 5020 Skilled Labor	79,212	95,472	88,438	98,459	3%
1 500 5026 Skilled Labor Overtime	2,480	5,069	1,454	19,333	281%
1 500 5031 FM Payroll	1,896	0	3,432	3,009	-100%
1 500 5040 FICA	6,363	7,530	7,498	9,241	23%
1 500 5050 Retirement	9,993	11,830	11,781	11,592	-2%
1 500 5230 Health Insurance	19,418	29,570	26,598	28,100	-5%
1 500 5060 TWC	0	0	0	5,000	0%
Total	119,363	149,471	139,200	174,734	17%
Supplies					
1 500 5110 Office Supplies	0	0	0	0	0%
1 500 5120 Wearing Apparel	1,289	1,500	1,863	1,500	0%
1 500 5130 Motor Vehicle Supplies	7,566	7,500	3,729	7,500	0%
1 500 5140 Minor Tools & Equipment	1,000	2,000	58	2,000	0%
1 500 5150 Other Supplies	34	500	0	500	0%
1 500 5153 Chemicals	4,014	5,000	0	6,000	20%
Total	13,903	16,500	5,650	17,500	6%
Contractual					
1 500 5220 Insurance - Property	2,668	2,750	3,059	3,744	36%
1 500 5222 Auto Insurance	825	895	752	921	3%
1 500 5225 Workers' Comp Insurance	3,055	3,500	1,967	2,245	-36%
1 500 5240 Utilities	28,171	24,500	16,515	18,200	-26%
1 500 5290 Schools & Training	17	500	0	500	0%
1 500 5296 Travel & Meals	0	500	0	500	0%
Total	34,736	32,645	22,293	26,110	-20%
Maintenance					
1 500 5302 City Lakes Maintenance	1,393	6,000	2,771	3,000	-50%
1 500 5303 Park Grounds Maint.	8,567	12,000	14,416	12,000	0%
1 500 5304 Blackwell Museum M & O	13,039	17,000	3,105	7,000	-59%
1 500 5306 Plaza Museum M & O	14,021	12,000	1,715	12,000	0%
1 500 5307 Library Maintenance	11,131	18,000	5,446	5,000	-72%
1 500 5308 Cemetery Association	1,793	0	0	0	0%
1 500 5310 VZ Veterans Memorial	6,000	6,000	6,000	6,000	0%
1 500 5318 CYRA Maintenance	9,279	9,100	4,208	7,500	-18%
1 500 5320 Motor Vehicle Maint.	414	1,500	210	1,500	0%
1 500 5322 Mill Creek Lake Trails Maint.	0	0	0	0	-100%
1 500 5323 Landmark Maintenance	0	0	0	0	0%
1 500 5325 Sr Citizens Building Maint.	11,977	12,000	8,897	10,000	-17%
1 500 5328 Cemetery Maintenance	14,242	20,000	21,497	70,000	250%
1 500 5330 Tools & Equipment Maint.	1,934	3,500	718	3,500	0%
Total	93,790	117,100	68,984	137,500	17%
Capital					
1 500 5507 Library Capital Expenditures	0	0	0	25,000	0%
1 500 5508 Park Grounds Capital Exp.	0	6,000	0	10,000	100%
1 500 5528 CYRA Ballpark	0	0	16,215	8,000	-100%
Total	0	6,000	16,215	43,000	100%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Parks 2015-2016

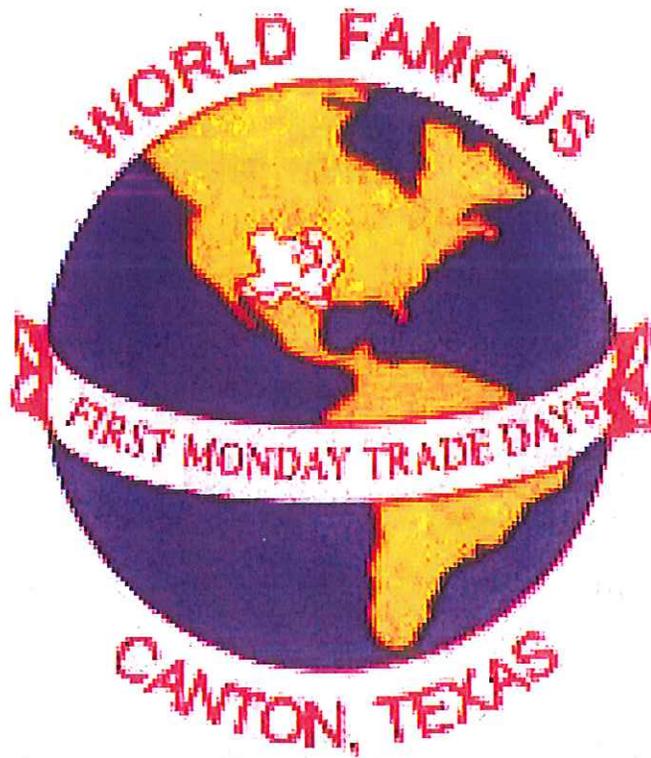
<u>Expenditure</u>	<u>Actual 2013-2014</u>	<u>Budget 2014-2015</u>	<u>Estimated 2014-2015</u>	<u>Proposed 2015-2016</u>	<u>Change</u>
1 500 5600 Intergovernmental Expense	38,114	0	0	0	100%
Total	38,114	0	0	0	100%
TOTAL EXPENDITURES	299,906	321,716	252,341	398,844	24%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

General Fund Donations & Grants 2015-2016

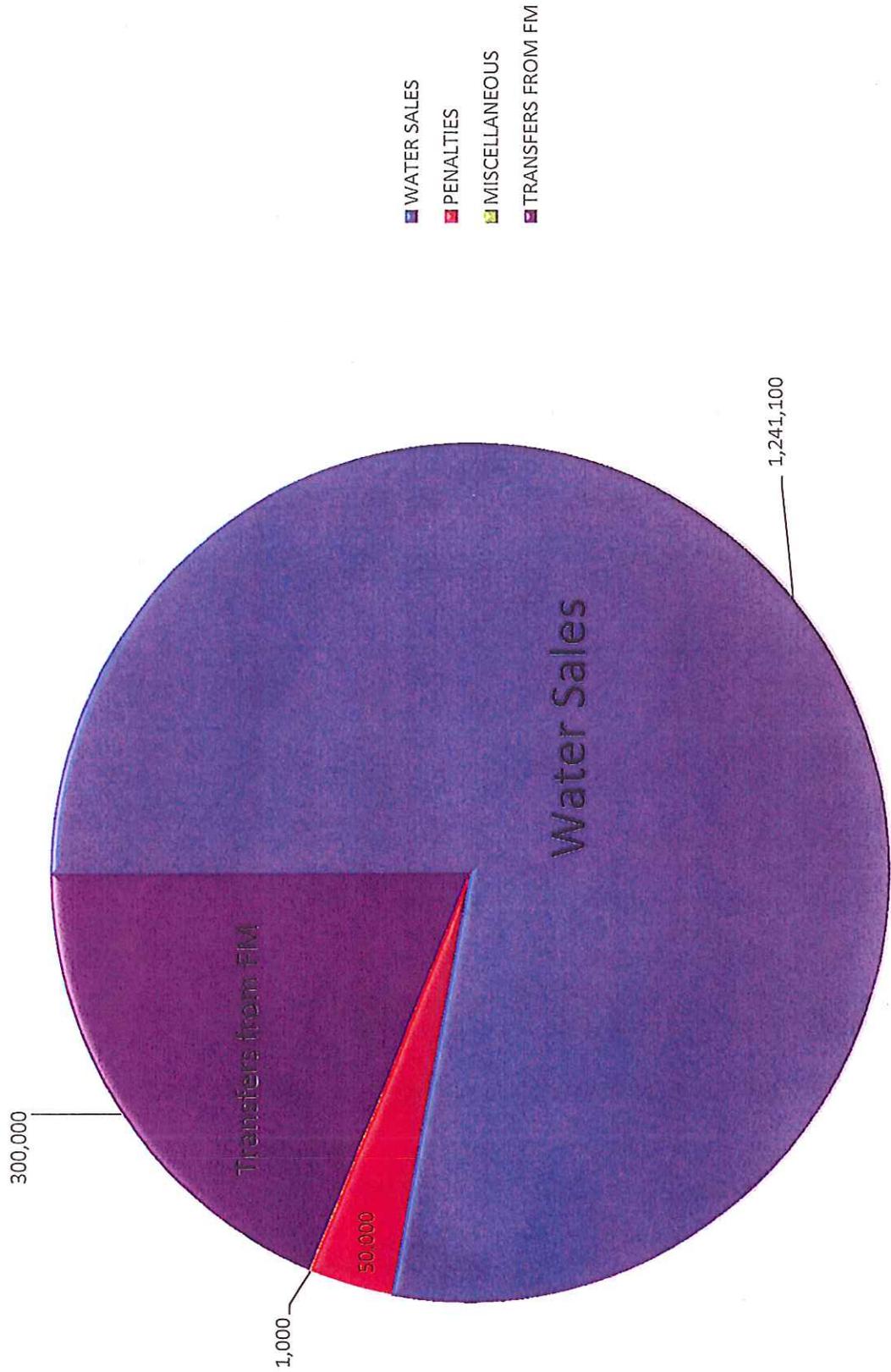
<u>Expenditure</u>	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>	<u>Change</u>
1 971 5512 Capitol St Sidewalk	0	1,800	1,800	0	-100%
1 959 5120 SCBA Grant	0	0	0	0	0%
1 963 5120 FF Protective Gear	0	0	0	0	0%
1 964 5501 ETCOG DHS Sirens for FM	0	102,000	104	152,000	0%
1 974 5501 Mill Creek Lake Trails	0	215,570	50,550	165,020	-23%
1 960 5440 Miscellaneous Grants	4,393	5,000	-674	5,000	0%
1 970 5450 PD Donations Purchases	870	4,500	6,642	3,000	100%
1 975 5501 TXCDBG Arch Barriers City I	0	316,250	158,125	158,125	100%
1 976 5509 Cherry Creek Trails	0	121,460	11,175	85,995	100%
1 977 5233 Life/Disability Ins Police for \	0	3,990	28,278	3,990	100%
TOTAL EXPENDITURES	5,263	770,570	256,000	573,130	-26%
TOTAL GENERAL FUND EXPEND.	3,775,962	4,861,622	3,841,180	4,974,211	2%



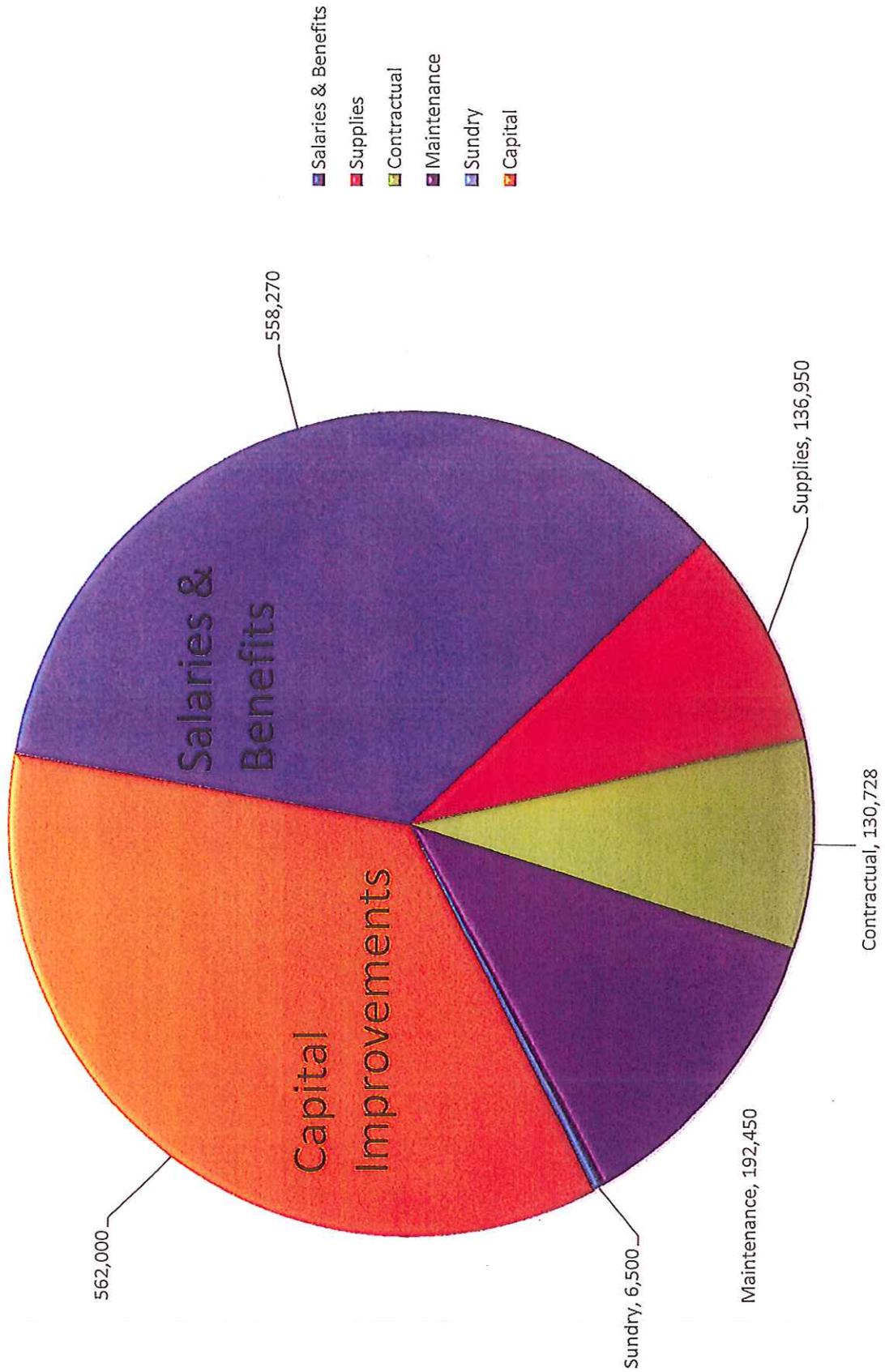
CITY OF CANTON **SUMMARY OF RECEIPTS AND EXPENDITURES**
Water Fund 2015-2016

	Actual <u>2013-2014</u>	Budget <u>2014-2015</u>	Estimated <u>2014-2015</u>	Proposed <u>2015-2016</u>
Beginning Cash Balance	248,805	963,117	963,117	1,049,610
Water Receipts				
Water Sales	1,154,458	1,266,100	1,088,293	1,213,100
Water Service Fees	14,375	4,500	31,813	28,000
Penalty Charges	51,796	50,000	46,275	50,000
Miscellaneous	13,547	1,000	-549	1,000
Total Receipts	<u>1,234,176</u>	<u>1,321,600</u>	<u>1,165,832</u>	<u>1,292,100</u>
Transfers In				
From First Monday for Capital Imp.	493,792	0	0	300,000
Total Transfers In	<u>493,792</u>	<u>0</u>	<u>0</u>	<u>300,000</u>
TOTAL CURRENT RECEIPTS	<u>1,727,968</u>	<u>1,321,600</u>	<u>1,165,832</u>	<u>1,592,100</u>
TOTAL FUNDS AVAILABLE	<u>1,976,773</u>	<u>2,284,717</u>	<u>2,128,949</u>	<u>2,641,710</u>
Water Expenditures				
Salaries & Benefits	427,708	483,800	445,318	558,270
Supplies	107,100	136,450	132,130	136,950
Contractual Services	124,241	132,400	90,779	130,728
Maintenance	85,307	117,800	75,006	192,450
Sundry	5,230	6,750	8,352	6,500
Capital Outlay	4,875	527,200	327,754	562,000
Total Water Expenditures	<u>754,460</u>	<u>1,404,400</u>	<u>1,079,338</u>	<u>1,586,899</u>
Transfers Out / Adjustments				
To Wastewater Fund	0	0	0	0
To Special Revenue Fund	0	0	0	0
To Equipment Replacement Fund	0	0	0	0
Total Transfers Out / Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT EXPENDITURES	<u>754,460</u>	<u>1,404,400</u>	<u>1,079,338</u>	<u>1,586,899</u>
GAAP Adjustment	-259,196			
Ending Cash Balance	<u>963,117</u>	<u>880,317</u>	<u>1,049,610</u>	<u>1,054,812</u>

FY 2015-2016 Water Fund Revenue \$1,592,100



FY 2015-2016 Water Fund Expenditures - \$1,586,899



CITY OF CANTON
Water Fund 2015-2016

FUND REVENUES BY SOURCE

<u>Receipts</u>	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>	<u>Percent</u> <u>Change</u>
Charges for Service					
4110 Water Service	1,154,458	1,266,100	1,088,293	1,213,100	-4%
4160 Water Tap Fees	9,900	1,500	27,099	25,000	1567%
4165 Reconnect Fees	4,475	3,000	4,714	3,000	0%
Total	<u>1,168,833</u>	<u>1,270,600</u>	<u>1,120,106</u>	<u>1,241,100</u>	<u>-2%</u>
Penalties & Fees					
4136 Penalties	51,796	50,000	46,275	50,000	0%
Total	<u>51,796</u>	<u>50,000</u>	<u>46,275</u>	<u>50,000</u>	<u>0%</u>
Miscellaneous					
4028 Insurance Reimbursements	5,177	0	0	0	0%
4180 Miscellaneous	8,371	1,000	(549)	1,000	0%
Total	<u>13,547</u>	<u>1,000</u>	<u>(549)</u>	<u>1,000</u>	<u>0%</u>
Transfer from FM for Capital Imp.	493,792	0	0	300,000	100%
	<u>493,792</u>	<u>0</u>	<u>0</u>	<u>300,000</u>	<u>100%</u>
TOTAL CURRENT RECEIPTS	<u>1,727,968</u>	<u>1,321,600</u>	<u>1,165,832</u>	<u>1,592,100</u>	<u>20%</u>

CITY OF CANTON
Water Fund 2015-2016

DEPARTMENTAL EXPENDITURES SUMMARY

<u>Department</u>	<u>Actual 2012-2013</u>	<u>Budget 2014-2015</u>	<u>Estimated 2014-2015</u>	<u>Proposed 2014-2015</u>	<u>Percent Change</u>
Fund Transfers	259,196	0	0	0	0%
Water Treatment Plant	346,604	520,471	454,790	869,330	67%
Water Distribution System	407,856	883,929	624,548	717,569	-19%
Other Disbursements	259,196				
Total Water Fund	1,013,656	1,404,400	1,079,338	1,586,899	13%

CITY OF CANTON
Water Plant 2015-2016

DEPARTMENTAL EXPENDITURES DETAIL

<u>Expenditure</u>	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>	<u>Change</u>
Salaries & Benefits					
2 600 5010 Supervision	46,583	51,617	49,005	52,582	2%
2 600 5016 Supervision Overtime	987	2,044	1,683	1,116	-45%
2 600 5020 Skilled Labor	64,553	70,915	66,648	71,796	1%
2 600 5026 Skilled Labor Overtime	5,884	5,110	9,150	6,484	27%
2 600 5030 Part-time Labor	0	0	0	0	#DIV/0!
2 600 5040 FICA	9,272	10,040	10,108	10,096	1%
2 600 5050 Retirement	14,562	15,775	15,882	14,212	-10%
2 600 5230 Health Insurance	20,912	21,315	20,960	27,297	28%
Total	162,754	176,816	173,436	183,583	4%
Supplies					
2 600 5110 Office Supplies	264	750	117	750	0%
2 600 5120 Wearing Apparel	870	1,500	993	1,500	0%
2 600 5130 Motor Vehicle Supplies	2,480	2,500	3,573	3,000	20%
2 600 5140 Minor Tools & Equipment	498	2,500	117	2,000	-20%
2 600 5150 Other Supplies	851	1,000	525	1,000	0%
2 600 5153 Chemicals & Lab Tests	42,858	75,000	49,063	75,000	0%
Total	47,821	83,250	54,387	83,250	0%
Contractual					
2 600 5210 Communications	2,389	3,000	2,707	3,000	0%
2 600 5220 Insurance - Property	4,302	4,410	4,954	6,573	49%
2 600 5222 Auto Insurance	1,490	1,495	1,659	2,031	36%
2 600 5225 Workers' Comp Insurance	4,821	5,100	4,241	4,842	-5%
2 600 5240 Utilities	90,233	83,000	58,287	80,000	-4%
2 600 5256 Professional Fees	2,742	6,000	1,966	6,000	0%
2 600 5270 Association Dues	53	500	103	500	0%
2 600 5275 Publications & Advertising	0	1,000	0	1,000	0%
2 600 5290 Schools & Training	111	2,000	0	1,500	-25%
2 600 5296 Travel & Meals	0	500	0	0	-100%
Total	106,141	107,005	73,918	105,447	-1%
Maintenance					
2 600 5301 Buildings & Grounds Maint.	3,370	5,000	1,150	20,000	300%
2 600 5312 Plants - Towers - Wells	15,536	13,000	19,618	20,000	54%
2 600 5320 Motor Vehicle Maint.	1,901	500	1,089	20,000	3900%
2 600 5330 Tools & Equipment Maint.	3	300	504	700	133%
2 600 5331 Instruments/App. Maint.	3,523	6,000	0	0	-100%
2 600 5345 Office Equipment Maint.	704	1,000	79	750	-25%
Total	25,037	25,800	22,439	61,450	138%

CITY OF CANTON
Water Plant 2015-2016

DEPARTMENTAL EXPENDITURES DETAIL

<u>Expenditure</u>	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>	<u>Change</u>
Sundry					
2 600 5425 Fees & Permits	4,721	5,000	8,094	5,000	0%
2 600 5439 Employee/Citizen Recog.	131	300	473	300	0%
2 600 5440 Miscellaneous	0	300	43	300	0%
Total	4,852	5,600	8,610	5,600	0%
Capital					
2 600 5515 Water Plant	0	122,000	122,000	430,000	252%
Total	0	122,000	122,000	430,000	252%
TOTAL EXPENDITURES	346,604	520,471	454,790	869,330	67%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Water Distribution 2015-2016

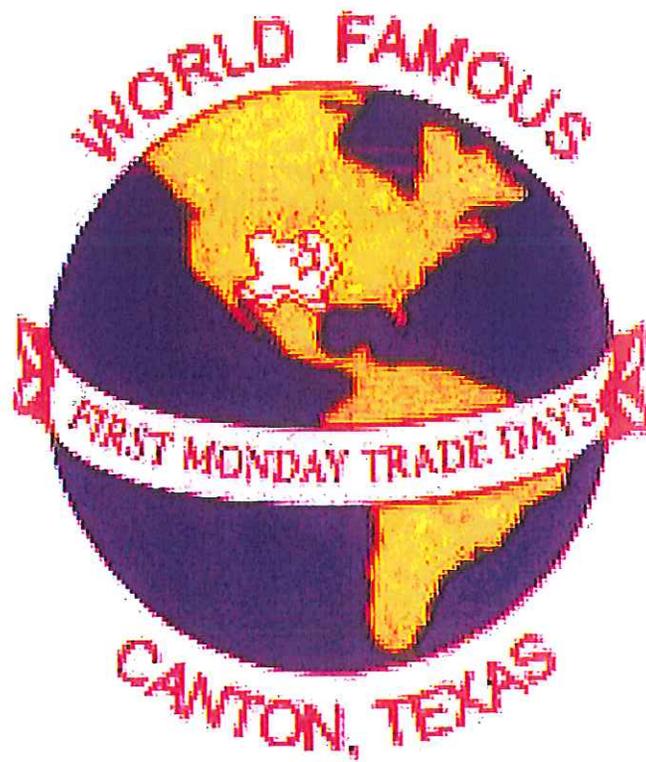
<u>Expenditure</u>	<u>Actual 2013-2014</u>	<u>Budget 2014-2015</u>	<u>Estimated 2014-2015</u>	<u>Proposed 2015-2016</u>	<u>Change</u>
Salaries & Benefits					
2 650 5010 Supervision	0	0	0	63,000	100%
2 650 5020 Skilled Labor	175,759	210,835	172,150	211,338	0%
2 650 5026 Skilled Labor Overtime	10,651	10,219	19,514	11,593	13%
2 650 5040 FICA	14,449	17,110	15,311	17,054	0%
2 650 5050 Retirement	22,692	26,880	24,058	24,648	-8%
2 650 5060 TWC Taxes	305	0	0	0	0%
2 650 5230 Health Insurance	41,099	41,940	40,848	47,055	12%
Total	264,954	306,984	271,882	374,687	22%
Supplies					
2 650 5110 Office Supplies	2,868	5,000	4,658	5,000	0%
2 650 5111 Postage & Shipping	8,101	7,500	6,906	7,500	0%
2 650 5120 Wearing Apparel	2,937	4,000	4,280	4,000	0%
2 650 5130 Motor Vehicle Supplies	22,297	23,000	20,883	23,000	0%
2 650 5140 Minor Tools & Equipment	3,408	2,000	5,002	2,500	25%
2 650 5141 Minor Office Equip./Furnish.	250	500	1,693	500	0%
2 650 5150 Other Supplies	1,264	1,200	2,364	1,200	0%
2 650 5153 Chemicals	0	0	16	0	
2 650 5158 Meters & Meter Boxes	18,154	10,000	31,941	10,000	0%
Total	59,279	53,200	77,742	53,700	1%
Contractual					
2 650 5210 Communications	2,681	5,000	3,813	4,000	-20%
2 650 5220 Insurance - Property	1,169	1,200	1,321	1,616	35%
2 650 5222 Auto Insurance	1,333	1,445	1,217	1,490	3%
2 650 5225 Workers' Comp Insurance	5,738	6,000	5,409	6,176	3%
2 650 5240 Utilities	4,887	4,750	4,870	5,000	5%
2 650 5256 Professional Fees	2,123	5,000	50	5,000	0%
2 650 5290 Schools & Training	136	1,500	171	1,500	0%
2 650 5296 Travel & Meals	34	500	9	500	0%
Total	18,100	25,395	16,861	25,281	0%
Maintenance					
2 650 5301 Buildings & Grounds Maint.	2,171	6,500	5,469	6,500	0%
2 650 5313 Water Mains/Lines Maint.	42,929	60,000	28,766	98,000	63%
2 650 5319 Fire Hydrant Maintenance	3,059	10,000	0	10,000	0%
2 650 5320 Motor Vehicle Maint.	5,533	8,000	13,146	9,000	13%
2 650 5330 Tools & Equipment Maint.	5,378	5,000	4,774	6,000	20%
2 650 5345 Office Equipment Maint.	1,201	2,500	411	1,500	-40%
2 650 5370 Miscellaneous Maint.	0	0	0	0	0%
Total	60,270	92,000	52,567	131,000	42%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Water Distribution 2015-2016

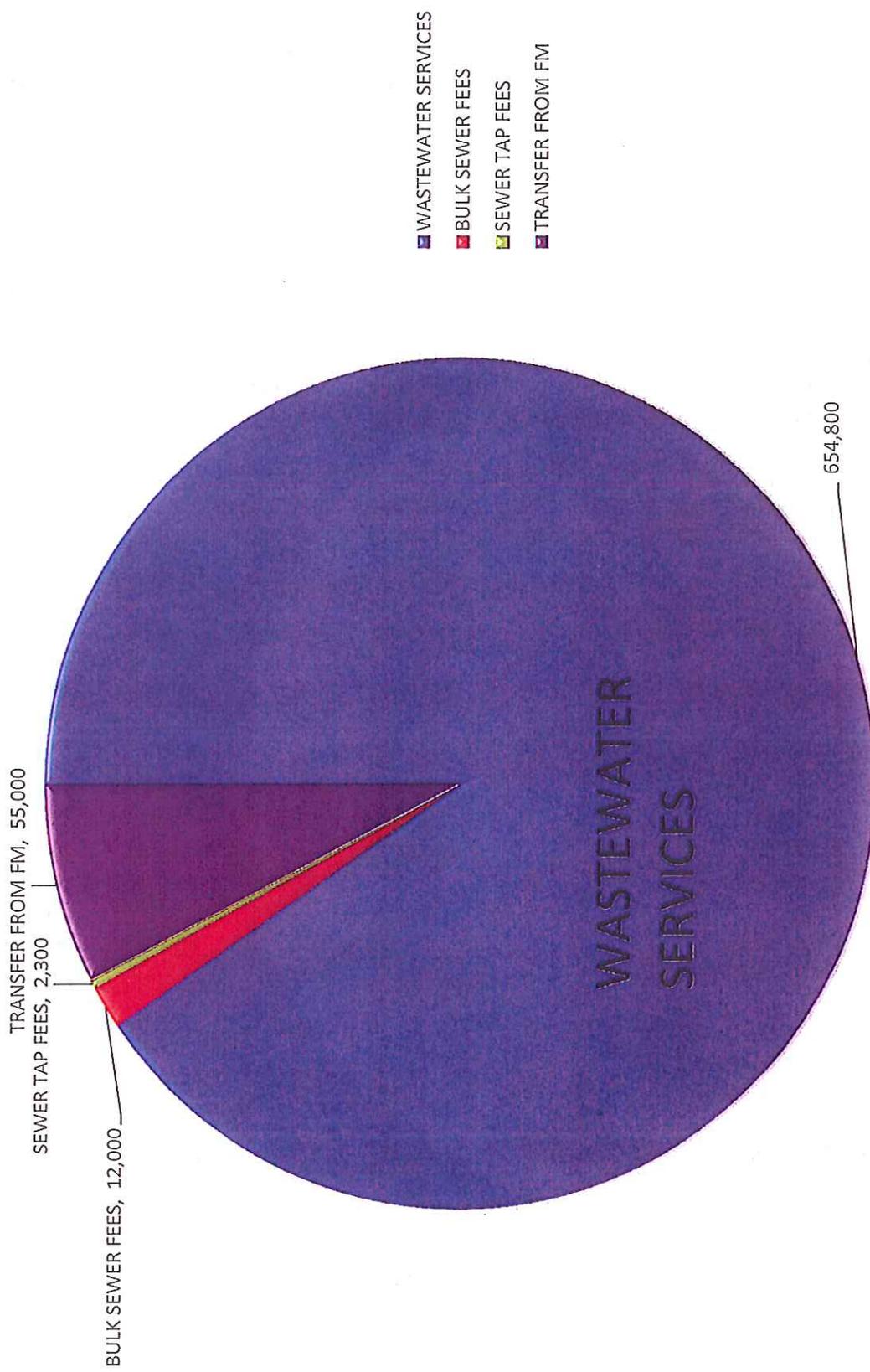
<u>Expenditure</u>	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>	<u>Change</u>
Sundry					
2 650 5432 Cash Over / Short	142	250	0	0	-100%
2 650 5435 Returned Checks	-49	300	-443	300	0%
2 650 5439 Employee/Citizen Recog.	285	600	185	600	0%
2 650 5440 Miscellaneous	0	0	0	0	0%
Total	378	1,150	-258	900	-22%
Capital					
2 650 5501 Building & Grounds	4,875	0	0	0	-100%
2 650 5514 Water Mains / Lines	0	320,000	205,754	132,000	-59%
2 650 5530 Capital Equipment	0	85,200	0	0	-100%
Total	4,875	405,200	205,754	132,000	-67%
TOTAL EXPENDITURES	407,856	883,929	624,548	717,569	-19%



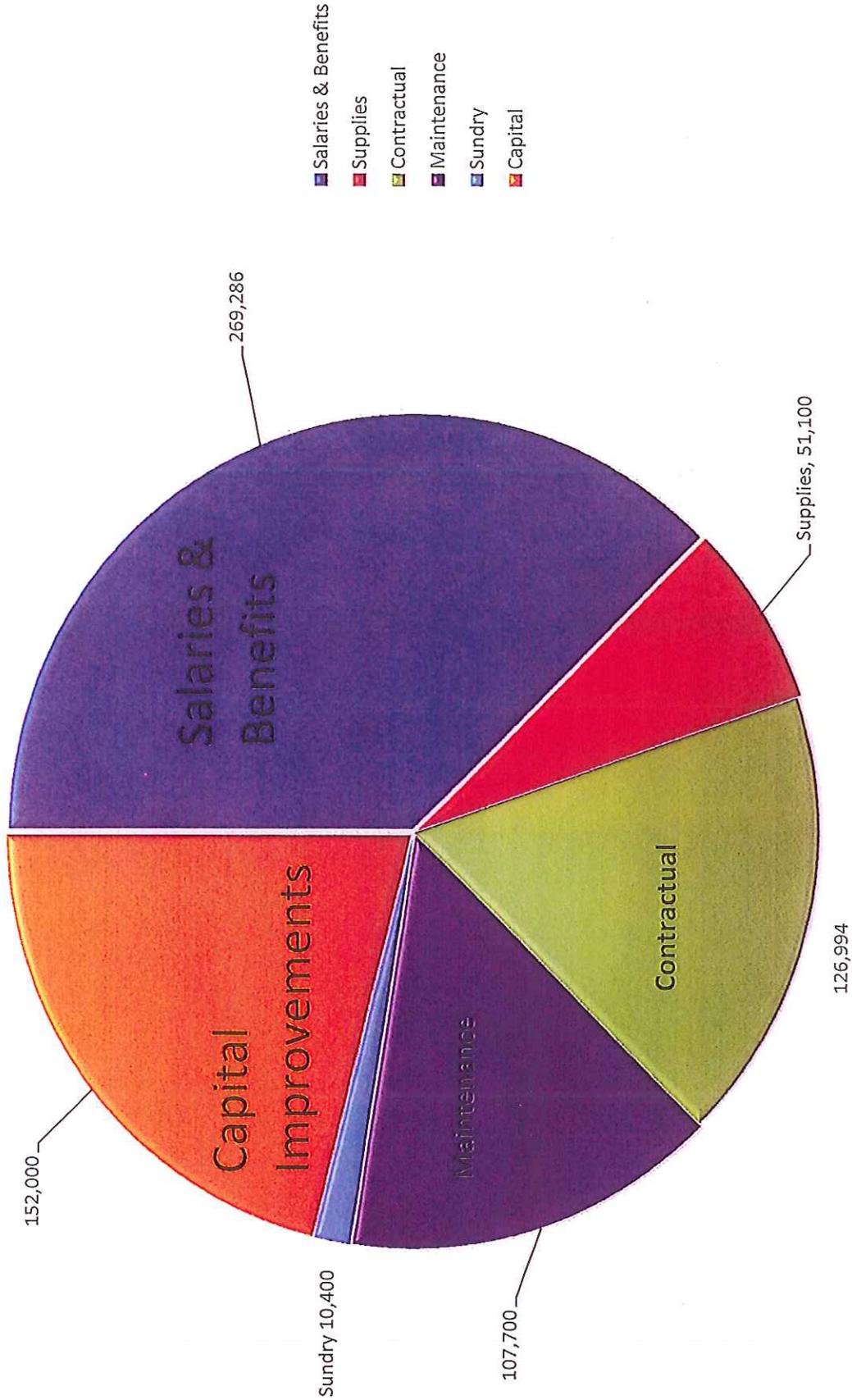
CITY OF CANTON SUMMARY OF RECEIPTS AND EXPENDITURES
Wastewater Fund 2015-2016

	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>
Beginning Cash Balance	192,463	465,106	465,106	523,382
Wastewater Receipts				
Wastewater Service	590,172	626,400	613,043	654,800
Bulk Sewer Fees	4,505	5,000	12,326	12,000
Sewer Tap Fees	525	600	2,314	2,300
Total Receipts	<u>595,202</u>	<u>632,000</u>	<u>627,683</u>	<u>669,100</u>
Intergovernmental Revenue				
From CEDC	108,500	129,000	129,000	0
Total Intergovernmental Revenue	<u>108,500</u>	<u>129,000</u>	<u>129,000</u>	<u>0</u>
Transfers In				
From Water Fund	2,134	0	0	0
From First Monday for Capital Imp.	60,000	320,000	320,000	55,000
Total Transfers In	<u>62,134</u>	<u>320,000</u>	<u>320,000</u>	<u>55,000</u>
TOTAL CURRENT RECEIPTS	<u>765,836</u>	<u>1,081,000</u>	<u>1,076,683</u>	<u>724,100</u>
TOTAL FUNDS AVAILABLE	<u>958,299</u>	<u>1,546,106</u>	<u>1,541,789</u>	<u>1,247,482</u>
Wastewater Expenditures				
Salaries & Benefits	207,576	228,740	228,364	269,286
Supplies	55,496	56,000	73,019	51,100
Contractual Services	123,928	141,910	101,378	126,994
Maintenance	87,277	99,700	64,731	107,700
Sundry	11,846	10,000	9,916	10,400
Capital Outlay	7,070	541,000	541,000	152,000
Total Wastewater Expenditures	<u>493,193</u>	<u>1,077,350</u>	<u>1,018,408</u>	<u>717,480</u>
Transfers Out				
To Debt Service Fund	0	0	0	0
Total Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT EXPENDITURES	<u>493,193</u>	<u>1,077,350</u>	<u>1,018,408</u>	<u>717,480</u>
Ending Cash Balance	<u>465,106</u>	<u>468,756</u>	<u>523,382</u>	<u>530,002</u>

FY 2015-2016 Wastewater Fund Revenue - \$724,100



FY 2015-2016 Wastewater Fund Expenditures - \$717,480



CITY OF CANTON

FUND REVENUES BY SOURCE

Wastewater Fund 2015-2016

<u>Receipts</u>	<u>Actual 2013-2014</u>	<u>Budget 2014-2015</u>	<u>Estimated 2014-2015</u>	<u>Proposed 2015-2016</u>	<u>Percent Change</u>
Charges for Service					
4120 Wastewater Service	590,172	626,400	613,043	654,800	5%
4135 Bulk Sewer Fees	4,505	5,000	12,326	12,000	140%
4160 Sewer Tap Fees	525	600	2,314	2,300	283%
Total	595,202	632,000	627,683	669,100	6%
Intergovernmental Revenue					
4222 From CEDC	108,500	129,000	129,000	0	-100%
Total	108,500	129,000	129,000	0	-100%
Interfund Transfers					
4082 Transfer from FM for Cap. Imp.	60,000	320,000	320,000	55,000	-83%
4094 Transfer from Water Fund	2,134	0	0	0	0%
Total	62,134	320,000	320,000	55,000	-83%
 TOTAL CURRENT RECEIPTS	 765,836	 1,081,000	 1,076,683	 724,100	 -33%

CITY OF CANTON**DEPARTMENTAL EXPENDITURES SUMMARY*****Wastewater Fund 2015-2016***

<u>Department</u>	<u>Actual 2012-2013</u>	<u>Budget 2014-2015</u>	<u>Estimated 2014-2015</u>	<u>Proposed 2014-2015</u>	<u>Percent Change</u>
Fund Transfers	0	0	0	0	0%
Wastewater Treatment Plant	427,159	741,899	670,500	511,533	-31%
Wastewater Collection System	66,034	335,451	347,908	205,948	-39%
Total Wastewater Fund	493,193	1,077,350	1,018,408	717,480	-33%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Wastewater Treatment Plant 2015-2016

<u>Expenditure</u>	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>	<u>Change</u>
Salaries & Benefits					
5 700 5010 Supervision	49,363	50,932	49,061	56,384	11%
5 700 5016 Supervision Overtime	1,814	1,804	3,172	1,995	11%
5 700 5020 Skilled Labor	55,361	67,845	64,777	68,601	1%
5 700 5026 Skilled Labor Overtime	396	4,726	733	6,795	44%
5 700 5030 Labor Operations	0	1,022	8,578	12,761	100%
5 700 5031 First Monday Payroll	0	0	2,677	2,782	100%
5 700 5035 Contract Labor	2,475	0	0	0	0%
5 700 5040 FICA	8,951	9,380	10,473	11,423	22%
5 700 5050 Retirement	14,059	14,740	15,424	14,281	-3%
5 700 5230 Health Insurance	22,153	22,465	21,394	28,857	28%
5 700 5060 TWC	0	0	0	0	0%
Total	154,571	172,914	176,289	203,879	18%
Supplies					
5 700 5110 Office Supplies	226	500	368	500	0%
5 700 5120 Wearing Apparel	2,782	4,200	2,409	3,500	-17%
5 700 5130 Motor Vehicle Supplies	4,890	4,200	2,853	3,000	-29%
5 700 5140 Minor Tools & Equipment	1,045	2,500	1,866	2,500	0%
5 700 5141 Minor Office Equip./Furnish.	397	500	0	500	0%
5 700 5150 Other Supplies	1,705	1,100	1,075	1,100	0%
5 700 5153 Chemicals & Lab Tests	44,123	40,000	45,964	40,000	0%
Total	55,168	53,000	54,536	51,100	-4%
Contractual					
5 700 5210 Communications	3,840	3,500	3,570	3,500	0%
5 700 5220 Insurance - Property	1,197	1,225	1,363	1,669	36%
5 700 5222 Auto Insurance	777	845	708	867	3%
5 700 5225 Workers' Comp Insurance	2,493	2,665	2,582	3,018	13%
5 700 5240 Utilities	80,278	90,150	53,177	69,000	-23%
5 700 5256 Professional Fees	5,759	3,500	1,010	5,000	43%
5 700 5263 Sludge Disposal	28,039	31,500	35,706	33,000	5%
5 700 5290 Schools & Training	710	2,500	720	2,000	-20%
5 700 5296 Travel & Meals	93	500	0	500	0%
Total	123,185	136,385	98,836	118,554	-13%
Maintenance					
5 700 5301 Buildings & Grounds Maint.	9,710	7,500	10,442	7,500	0%
5 700 5314 Wastewater Plant Maint.	62,034	72,000	33,369	75,000	4%
5 700 5320 Motor Vehicle Maint.	571	2,000	205	2,000	0%
5 700 5330 Tools & Equipment Maint.	1,808	2,000	2,077	2,000	0%
5 700 5331 Instruments/App. Maint.	1,197	1,200	0	1,200	0%
Total	75,319	84,700	46,094	87,700	4%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Wastewater Treatment Plant 2015-2016

<u>Expenditure</u>	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>	<u>Change</u>
Sundry					
5 700 5425 Fees & Permits	11,613	9,600	9,598	10,000	4%
5 700 5439 Employee/Citizen Recog.	233	300	147	300	0%
5 700 5443 Storm Damage	0	0	0	0	0%
Total	11,846	9,900	9,745	10,300	4%
Capital					
5 700 5516 Wastewater Treatment Plant	7,070	285,000	285,000	40,000	-86%
Total	7,070	285,000	285,000	40,000	-86%
TOTAL EXPENDITURES	427,159	741,899	670,500	511,533	-31%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Wastewater Collection 2015-2016

<u>Expenditure</u>	<u>Actual 2013-2014</u>	<u>Budget 2014-2015</u>	<u>Estimated 2014-2015</u>	<u>Proposed 2015-2016</u>	<u>Change</u>
Salaries & Benefits					
5 750 5020 Skilled Labor	36,403	38,925	35,798	39,644	2%
5 750 5026 Skilled Labor Overtime	2,233	1,931	1,676	7,630	295%
5 750 5040 FICA	2,946	3,060	3,012	3,616	18%
5 750 5050 Retirement	4,626	4,805	4,733	5,418	13%
5 750 5230 Health Insurance	6,797	7,105	6,856	9,099	28%
Total	53,005	55,826	52,075	65,407	17%
Supplies					
5 750 5153 Chemicals	328	3,000	18,483	0	-100%
Total	328	3,000	18,483	0	-100%
Contractual					
5 750 5210 Communications	0	3,500	0	1,500	100%
5 750 5225 Workers' Comp Insurance	341	625	123	140	-78%
5 750 5240 Utilities	0	0	0	1,000	
5 750 5256 Professional Fees	402	1,000	2,419	5,000	400%
5 750 5290 Schools & Training	0	300	0	500	67%
5 750 5296 Travel & Meals	0	100	0	300	200%
Total	743	5,525	2,542	8,440	53%
Maintenance					
5 750 5316 Sewer Mains / Lines Maint.	7,984	10,000	17,783	17,500	75%
5 750 5330 Tools & Equipment Maint.	3,974	5,000	854	2,500	-50%
Total	11,957	15,000	18,637	20,000	33%
Sundry					
5 750 5439 Employee/Citizen Recog.	0	100	171	100	0%
Total	0	100	171	100	0%
Capital					
5 750 5517 Sewer Mains / Manholes	0	256,000	256,000	100,000	-61%
5 750 5530 Equipment	0	0	0	0	0%
5 750 5531 Capital Equipment Instrumer	0	0	0	12,000	
Total	0	256,000	256,000	112,000	-56%
TOTAL EXPENDITURES	66,034	335,451	347,908	205,948	-39%
TOTAL WASTEWATER FUND EXPEND.	759,667	1,077,350	1,018,408	717,480	-33%

CITY OF CANTON
Sanitation 2015-2016

DEPARTMENTAL EXPENDITURES DETAIL

<u>Expenditure</u>	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>	<u>Change</u>
Salaries & Benefits					
6 775 5020 Skilled Labor	27,168	29,416	27,101	30,217	3%
6 775 5026 Skilled Labor Overtime	3,187	3,643	5,603	3,570	-2%
6 775 5040 FICA	2,158	2,475	2,613	2,585	4%
6 775 5050 Retirement	3,611	3,890	4,105	3,465	-11%
6 775 5230 Health Insurance	6,822	8,260	6,836	10,659	29%
Total	42,947	47,684	46,258	50,496	6%
Supplies					
6 775 5140 Minor Tools & Equipment	15	500	20	700	40%
6 775 5145 Minor Office Equip/Furn.	0	0	449	200	0%
6 775 5150 Other Supplies	1,193	500	441	500	0%
Total	1,208	1,000	910	1,400	40%
Contractual					
6 775 5210 Communications	813	1,400	1,747	1,800	29%
6 775 5220 Insurance-Property	1,601	2,100	1,637	1,861	-11%
6 775 5225 Workers' Comp Insurance	1,744	1,950	1,783	2,035	4%
6 775 5240 Utilities	2,826	2,750	2,719	2,800	2%
6 775 5283 Garbage Service	406,027	400,000	373,598	400,000	0%
6 775 5284 Transfer Station	37,507	32,900	19,009	20,000	-39%
6 775 5286 Recycling	0	5,475	746	1,000	100%
6 775 5290 Schools & Training	743	750	0	750	0%
6 775 5296 Travel & Meals	787	750	0	750	0%
Total	452,049	448,075	401,239	430,996	-4%
Maintenance					
6 775 5301 Buildings & Grounds Maint.	130	200	15,034	10,000	0%
6 775 5330 Tools & Equipment Maint.	3,997	5,000	2,561	5,000	0%
Total	4,126	5,200	17,595	15,000	188%
Sundry					
6 775 5435 Returned Checks	0	100	0	100	0%
6 775 5439 Employee/Citizen Recog.	6	100	16	100	0%
Total	6	200	16	200	0%
TOTAL EXPENDITURES	500,336	502,159	466,019	498,092	-1%

CITY OF CANTON
Sanitation Fund 2015-2016

DEPARTMENTAL EXPENDITURES SUMMARY

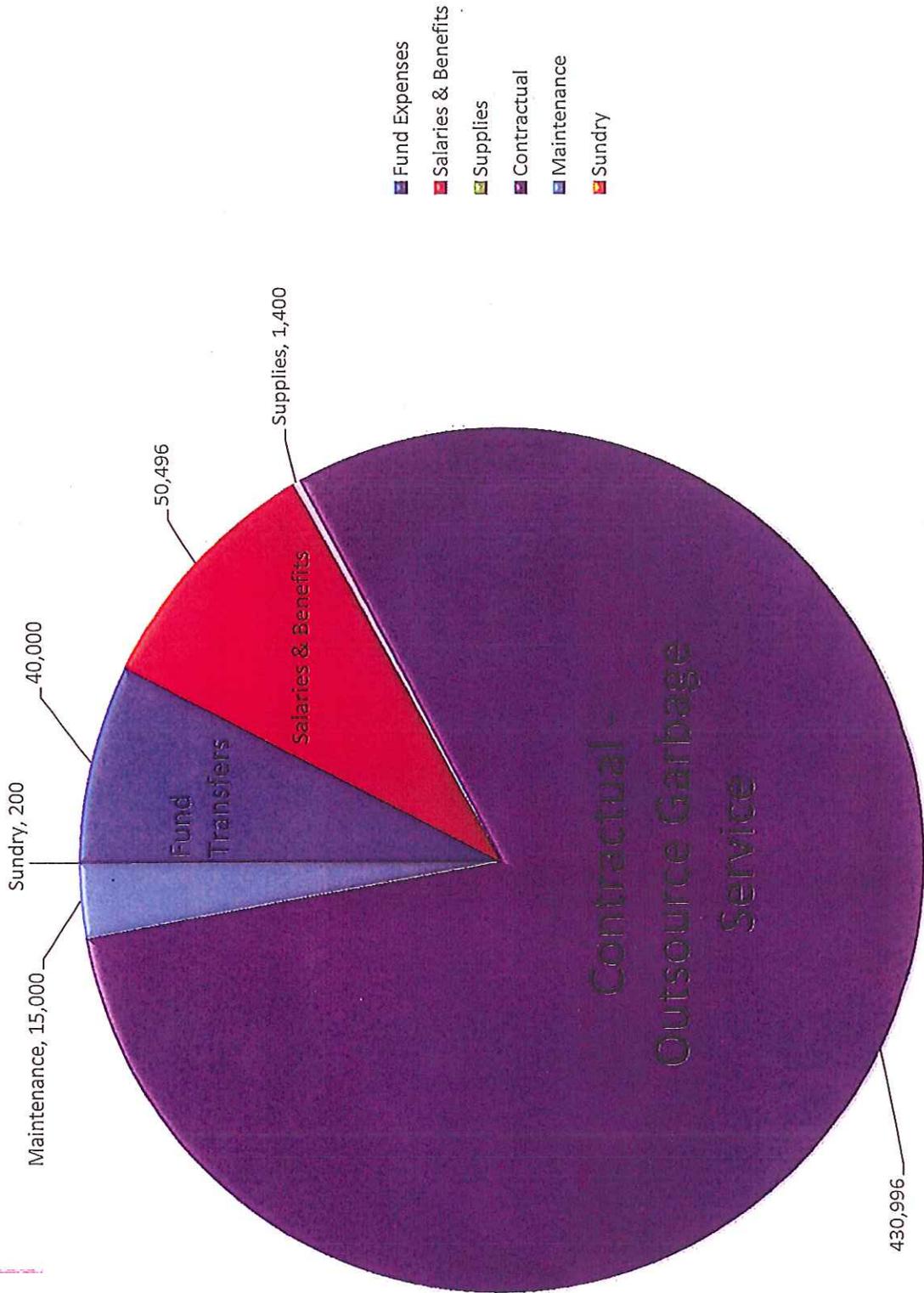
<u>Department</u>	<u>Actual 2012-2013</u>	<u>Budget 2014-2015</u>	<u>Estimated 2014-2015</u>	<u>Proposed 2015-2016</u>	<u>Percent Change</u>
Fund Transfers	1,795	48,000	48,000	40,000	100%
Sanitation Department	500,336	502,159	466,019	498,092	-1%
Total Sanitation Fund	502,131	550,159	514,019	538,092	-2%

CITY OF CANTON
Sanitation Fund 2015-2016

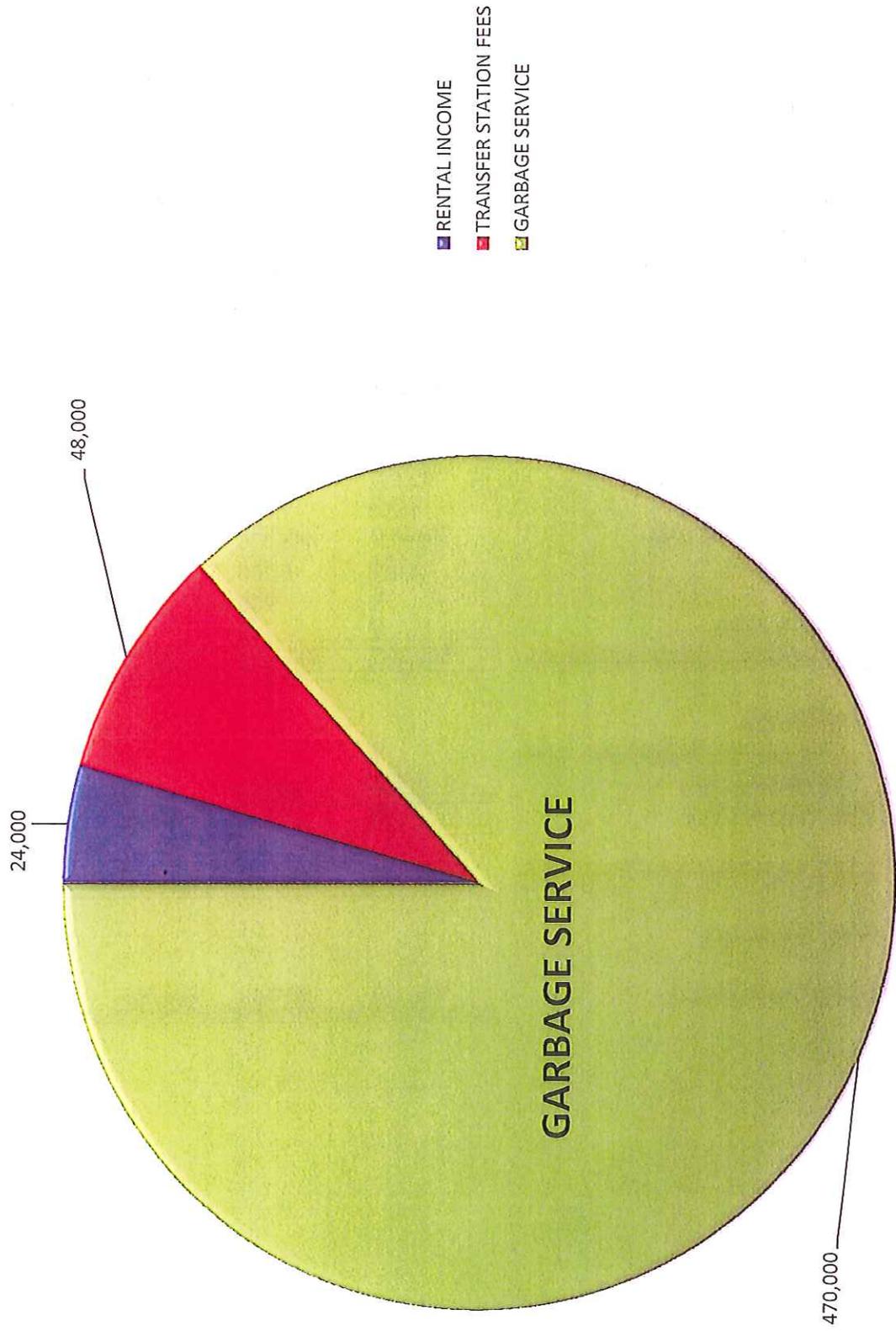
FUND REVENUES BY SOURCE

<u>Receipts</u>	<u>Actual 2013-2014</u>	<u>Budget 2014-2015</u>	<u>Estimated 2014-2015</u>	<u>Proposed 2015-2016</u>	<u>Percent Change</u>
Rental Income					
4041 Transfer Station Rent	24,000	24,000	24,000	24,000	0%
	24,000	24,000	24,000	24,000	0%
Charge for Service					
4510 Transfer Station Fees	31,188	39,000	48,161	48,000	23%
4520 Garbage Service/Extra Lifts	487,568	489,000	474,242	470,000	-4%
4530 Fees from First Monday	0	0	0	0	0%
Total	518,756	528,000	522,403	518,000	-2%
TOTAL CURRENT RECEIPTS	542,756	552,000	546,403	542,000	-2%

FY 2015-2016 Sanitation Fund Expenditures - \$538,092



FY 2015-2016 Sanitation Fund Revenue - \$542,000



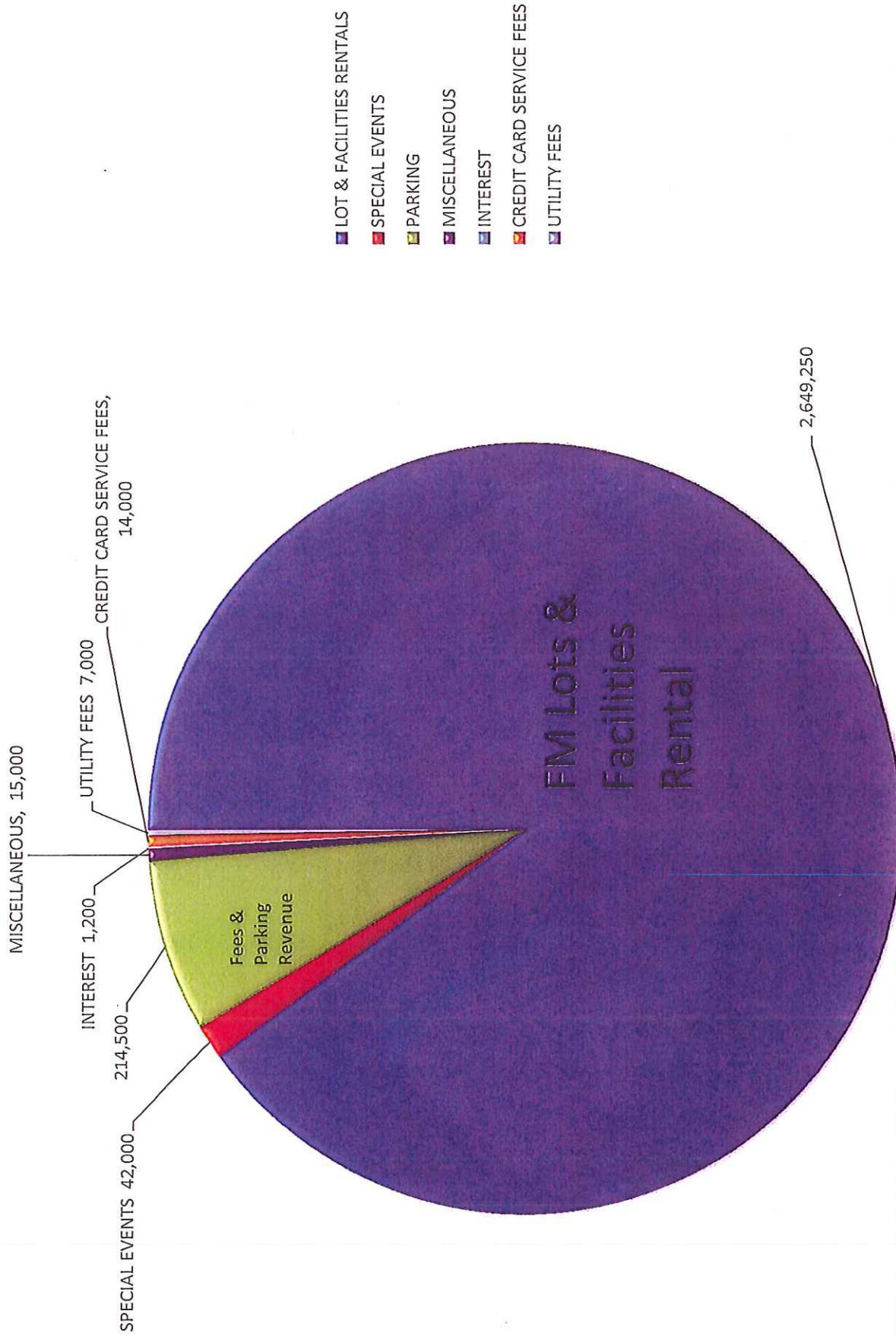
CITY OF CANTON SUMMARY OF RECEIPTS AND EXPENDITURES
Sanitation Fund 2015-2016

	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>
Beginning Cash Balance	155,554	196,179	196,179	228,563
Receipts				
Rent	24,000	24,000	24,000	24,000
Transfer Station Fees	31,188	39,000	48,161	48,000
Garbage Service/Extra Pick-ups	487,568	489,000	474,242	470,000
Fees from First Monday	0	0	0	0
TOTAL CURRENT RECEIPTS	<u>542,756</u>	<u>552,000</u>	<u>546,403</u>	<u>542,000</u>
TOTAL FUNDS AVAILABLE	<u>698,310</u>	<u>748,179</u>	<u>742,582</u>	<u>770,563</u>
Expenditures				
Salaries & Benefits	42,947	47,684	46,258	50,496
Supplies	1,208	1,000	910	1,400
Contractual Services	452,049	448,075	401,239	430,996
Maintenance	4,126	5,200	17,595	15,000
Sundry	6	200	16	200
Capital Outlay	0	0	0	0
Total Sanitation Department Expend.	<u>500,336</u>	<u>502,159</u>	<u>466,019</u>	<u>498,092</u>
Transfers Out				
To Equipment Replacement Fund	0	0	0	0
To General Fund	1,795	48,000	48,000	40,000
Total Transfers Out	<u>1,795</u>	<u>48,000</u>	<u>48,000</u>	<u>40,000</u>
TOTAL CURRENT EXPENDITURES	<u>502,131</u>	<u>550,159</u>	<u>514,019</u>	<u>538,092</u>
GAAP Adjustment				
Ending Cash Balance	<u>196,179</u>	<u>198,020</u>	<u>228,563</u>	<u>232,472</u>

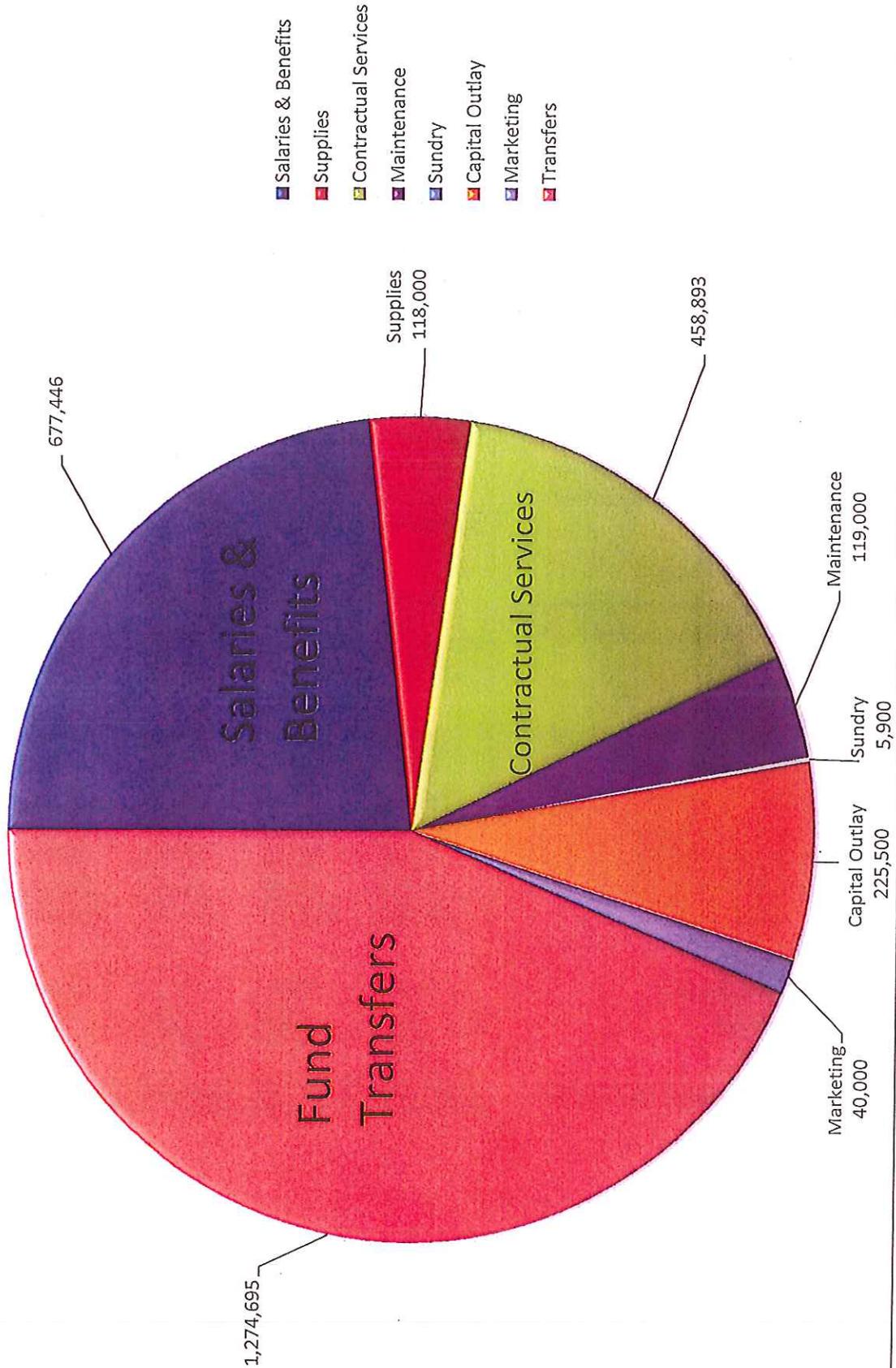
CITY OF CANTON **SUMMARY OF RECEIPTS AND EXPENDITURES**
First Monday Fund 2015-2016

	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>
Beginning Cash Balance	1,147,045	1,439,175	1,439,175	2,077,145
Receipts				
Rental Income	2,674,441	2,640,500	2,732,144	2,659,750
Special Events	47,495	31,000	51,322	42,000
Charges for Service	233,992	217,000	231,347	225,000
Miscellaneous	15,680	13,200	23,587	16,200
TOTAL CURRENT RECEIPTS	<u>2,971,608</u>	<u>2,901,700</u>	<u>3,038,400</u>	<u>2,942,950</u>
TOTAL FUNDS AVAILABLE	<u>4,118,653</u>	<u>4,340,875</u>	<u>4,477,575</u>	<u>5,020,095</u>
Expenditures				
Salaries & Benefits	646,226	764,910	625,954	677,446
Supplies	120,738	121,500	86,516	118,000
Contractual Services	484,845	500,760	415,789	458,893
Maintenance	118,310	119,000	68,877	119,000
Sundry	5,099	5,900	5,873	5,900
Capital Outlay	8,650	155,000	138,650	225,500
Total Expenditures	<u>1,383,869</u>	<u>1,667,070</u>	<u>1,341,659</u>	<u>1,604,739</u>
Intergovernmental Expense				
Transfer to CEDC for Marketing	333,828	40,000	40,000	40,000
Total Intergovernmental Expense	<u>333,828</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
Transfers Out				
To Wastewater for Capital Imp.	60,000	320,000	320,000	55,000
To Water for Capital Imp.	430,000	0	0	300,000
To General Fund for Capital Imp.	134,500	74,000	74,000	460,000
To Debt Service for First Monday	0	0	0	0
To Debt Service for Wastewater	91,105	86,415	86,415	86,870
To Debt Service for Water	152,930	145,055	145,055	145,825
To Debt Service for Gen Fund	0	0	0	0
To General Fund for 380 Agreement	0	0	0	0
To General Fund	275,000	393,000	393,000	227,000
To Equipment Replacement Fund	0	0	0	0
To Debt Service	0	300	300	0
Total Transfers Out	<u>1,143,535</u>	<u>1,018,770</u>	<u>1,018,770</u>	<u>1,274,695</u>
TOTAL CURRENT EXPENDITURES	<u>2,861,232</u>	<u>2,725,840</u>	<u>2,400,429</u>	<u>2,919,434</u>
GAAP Adjustment	181,754			
Ending Cash Balance	<u>1,439,175</u>	<u>1,615,035</u>	<u>2,077,145</u>	<u>2,100,661</u>

FY 2015-2016 First Monday Revenue- \$2,942,950



FY 2015-2016 First Monday Fund Expenditures - \$2,919,434



CITY OF CANTON

FUND REVENUES BY SOURCE

First Monday Fund 2015-2016

<u>Receipts</u>	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>	<u>Percent</u> <u>Change</u>
First Monday Rental Income					
4210 Reserved Outdoor Lots	946,981	890,000	922,197	900,000	1%
4211 Dry Creek Landing	95,175	97,000	99,086	97,000	0%
4215 Trade Centers	806,193	820,000	791,859	810,000	-1%
4217 Individual Building Leases	18,480	56,000	54,171	62,000	11%
4220 Log Cabin Area Lots	307,877	300,000	365,240	320,000	7%
4223 Civic Center Café	0	0	0	0	0%
4224 Table/Chair Rentals	15,536	15,000	13,839	13,750	-8%
4225 Civic Center	238,397	225,000	195,132	215,000	-4%
4240 Hill Parking	8,995	8,000	10,929	10,500	31%
4243 RV Sites	222,562	215,000	262,206	215,000	0%
4245 On-Grounds Parking	10,970	10,000	12,969	12,000	20%
4251 Sr. Citizens Building Rent	3,274	4,500	4,517	4,500	0%
Total	<u>2,674,441</u>	<u>2,640,500</u>	<u>2,732,144</u>	<u>2,659,750</u>	<u>1%</u>
Special Events Receipts					
4250 Civic Center-Special Events	46,520	30,000	48,914	40,000	33%
4270 First Monday Special Events	975	1,000	2,409	2,000	100%
Total	<u>47,495</u>	<u>31,000</u>	<u>51,322</u>	<u>42,000</u>	<u>35%</u>
Charge for Services					
4227 Credit Card Service Fees	15,119	14,000	17,444	14,000	0%
4230 Utility Fees	11,465	10,000	8,760	7,000	-30%
4239 Sr Citizens Bldg Parking	65,590	60,000	56,526	60,000	0%
4241 FM 859 Parking	85,525	75,000	77,181	80,000	7%
4244 Hwy 64 Parking	36,145	40,000	51,054	44,000	10%
4246 VIP Parking	20,148	18,000	20,381	20,000	11%
Total	<u>233,992</u>	<u>217,000</u>	<u>231,347</u>	<u>225,000</u>	<u>4%</u>
Miscellaneous					
4260 Miscellaneous	14,166	12,000	21,721	15,000	25%
4285 Interest	1,514	1,200	1,866	1,200	0%
Total	<u>15,680</u>	<u>13,200</u>	<u>23,587</u>	<u>16,200</u>	<u>23%</u>
TOTAL CURRENT RECEIPTS	<u>2,971,608</u>	<u>2,901,700</u>	<u>3,038,400</u>	<u>2,942,950</u>	<u>1%</u>

CITY OF CANTON**DEPARTMENTAL EXPENDITURES SUMMARY***First Monday Fund 2015-2016*

<u>Department</u>	<u>Actual 2012-2013</u>	<u>Budget 2014-2015</u>	<u>Estimated 2014-2015</u>	<u>Proposed 2015-2016</u>	<u>Percent Change</u>
Intergovernmental Transfer	333,828	40,000	40,000	40,000	0%
Fund Transfers	1,143,535	1,018,770	1,018,770	1,274,695	25%
First Monday Department	1,383,869	1,667,070	1,341,659	1,604,739	-4%
Total First Monday Fund	2,861,232	2,725,840	2,400,429	2,919,434	7%

CITY OF CANTON

FUND EXPENDITURES DETAIL

First Monday Fund Transfers 2015-2016

<u>Fund Expenditures</u>	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>	<u>Change</u>
Intergovernmental Expense					
3 000 5701 Transfer to CEDC	333,828	40,000	40,000	40,000	0%
Total	333,828	40,000	40,000	40,000	0%
Fund Transfers					
3 000 5673 To Wastewater for Cap Imp	60,000	320,000	320,000	55,000	-83%
3 000 5674 To Water for Cap Imp	430,000	0	0	300,000	#DIV/0!
3 000 5675 To Gen Fund for Cap Imp	134,500	74,000	74,000	460,000	522%
3 000 5682 To Debt Svc for 1st Mon.	0	0	0	0	0%
3 000 5683 To Debt Svc for Wastewtr	91,105	86,415	86,415	86,870	1%
3 000 5684 To Debt Svc for Water	152,930	145,055	145,055	145,825	1%
3 000 5686 To Gen Fund for Chap 380	0	0	0	0	100%
3 000 5695 To General Fund	275,000	393,000	393,000	227,000	-42%
3 000 5699 To Equip. Repl.Fund	0	0	0	0	0%
3 000 5700 Transfer	0	300	300		0%
Total	1,143,535	1,018,770	1,018,770	1,274,695	25%
 TOTAL EXPENDITURES	 1,477,363	 1,058,770	 1,058,770	 1,314,695	 24%

CITY OF CANTON
First Monday 2015-2016

DEPARTMENTAL EXPENDITURES DETAIL

<u>Expenditure</u>	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>	<u>Change</u>
Salaries & Benefits					
3 800 5010 Supervision	47,681	105,613	74,865	48,508	-54%
3 800 5016 Supervision Overtime	0	1,615	1,895	8,237	410%
3 800 5020 Skilled Labor	164,405	186,943	130,783	205,218	10%
3 800 5026 Skilled Labor Overtime	8,527	10,219	6,181	24,161	136%
3 800 5030 Part-time Labor	51,039	54,161	24,552	37,888	-30%
3 800 5036 Part-time Labor Overtime	115	1,022	0	606	-41%
3 800 5031 First Monday Payroll	222,868	234,017	246,313	184,522	-21%
3 800 5035 Contract Labor	26,658	25,000	24,214	25,000	0%
3 800 5040 FICA	37,449	40,000	37,855	38,949	-3%
3 800 5050 Retirement	34,244	42,180	36,043	31,563	-25%
3 800 5230 Health Insurance	51,412	59,140	43,254	72,792	23%
3 800 5060 TWC	1,830	5,000	0	0	-100%
Total	646,226	764,910	625,954	677,446	-11%
Supplies					
3 800 5110 Office Supplies	8,706	12,000	5,326	10,000	-17%
3 800 5111 Postage & Shipping	3,710	5,000	2,829	5,000	0%
3 800 5120 Wearing Apparel	3,176	7,000	4,604	6,000	-14%
3 800 5130 Motor Vehicle Supplies	37,596	32,000	18,213	20,000	-38%
3 800 5131 Equipment Supplies	0	0	0	12,000	100%
3 800 5140 Minor Tools & Equipment	5,379	8,500	1,038	8,000	-6%
3 800 5141 Minor Office Equip/Furnish	8,459	4,000	8,430	4,000	0%
3 800 5150 Other Supplies	2,318	3,000	1,891	3,000	0%
3 800 5156 Building Supplies	51,394	50,000	44,186	50,000	0%
Total	120,738	121,500	86,516	118,000	-3%
Contractual					
3 800 5210 Communications	17,147	20,000	16,412	17,000	-15%
3 800 5220 Insurance-Liab E&O Prop	10,846	11,110	12,496	15,295	38%
3 800 5222 Auto Insurance	2,815	3,050	2,567	3,142	3%
3 800 5225 Workers' Comp Insurance	10,027	11,000	9,159	10,457	-5%
3 800 5234 Health & Wellness	20	1,000	150	1,000	0%
3 800 5240 Utilities	285,480	257,600	228,616	230,000	-11%
3 800 5255 Legal Fees	3,109	2,000	0	2,000	0%
3 800 5256 Professional Fees	808	16,000	13,824	1,000	-94%
3 800 5257 Credit Card Fees	9,627	10,000	10,994	10,000	0%
3 800 5267 Contracted Parkers	21,469	20,000	18,753	20,000	0%
3 800 5268 Special Events	13,115	15,000	260	15,000	0%

CITY OF CANTON
First Monday 2015-2016

DEPARTMENTAL EXPENDITURES DETAIL

<u>Expenditure</u>	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2015-2015</u>	<u>Proposed</u> <u>2015-2016</u>	<u>Change</u>
Contractual continued					
3 800 5270 Association Dues	0	0	0	0	0%
3 800 5272 Scholarships	6,000	8,000	8,000	8,000	0%
3 800 5275 Publications / Advertising	19,199	30,000	8,643	30,000	0%
3 800 5280 Rent / Lease	60,000	60,000	60,000	60,000	0%
3 800 5283 Garbage Svc / Extra Lifts	22,136	30,000	24,000	30,000	0%
3 800 5290 Schools & Training	978	2,000	686	2,000	0%
3 800 5296 Travel & Meals	2,068	4,000	1,229	4,000	0%
Total	484,845	500,760	415,789	458,893	-8%
Maintenance					
3 800 5301 Buildings & Grounds Maint.	69,741	75,000	34,423	75,000	0%
3 800 5320 Motor Vehicle Maint.	7,900	10,000	9,582	10,000	0%
3 800 5330 Tools & Equipment Maint.	17,036	14,000	7,269	14,000	0%
3 800 5345 Office Equipment Maint.	23,632	20,000	17,603	20,000	0%
Total	118,310	119,000	68,877	119,000	0%
Sundry					
3 800 5432 Cash Over / Short	15	200	-411	200	0%
3 800 5435 Returned Checks	1,203	200	1,621	200	0%
3 800 5439 Employee/Citizen Recog.	639	2,000	1,423	2,000	0%
3 800 5440 Miscellaneous	3,093	3,000	2,841	3,000	0%
3 800 5443 Storm Damage	0	0	0	0	0%
3 800 5442 Refunds	150	500	399	500	0%
Total	5,099	5,900	5,873	5,900	0%
Capital					
3 800 5501 Building & Grounds	0	130,000	130,000	216,000	66%
3 800 5520 Motor Vehicle Capital Exp	0	25,000	0	0	100%
3 800 5530 Equipment	8,650	0	8,650	9,500	100%
3 800 5545 Office Equipment	0	0	0	0	0%
3 800 5550 Land/Building Purchase	0	0	0	0	0%
Total	8,650	155,000	138,650	225,500	45%
TOTAL EXPENDITURES	1,383,869	1,667,070	1,341,659	1,604,739	-4%
TOTAL 1st MONDAY FUND EXPEND.	2,861,232	2,725,840	2,400,429	2,919,434	7%

CITY OF CANTON SUMMARY OF RECEIPTS AND EXPENDITURES
Capital Projects Proprietary Fund 2015-2016

	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>
Beginning Fund Balance	0	0	0	606,762
Receipts				
First Monday Trade Center IV Ext				
Revenues	0	1,213,250	1,213,250	0
Texpool Interest	0	0	137	200
Total Receipts	<u>0</u>	<u>1,213,250</u>	<u>1,213,387</u>	<u>200</u>
Transfers In				
Transfers from General Fund	0	0	0	0
Total Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT RECEIPTS	<u>0</u>	<u>1,213,250</u>	<u>1,213,387</u>	<u>200</u>
TOTAL FUNDS AVAILABLE	<u>0</u>	<u>1,213,250</u>	<u>1,213,387</u>	<u>606,962</u>
Expenditures				
Trade Center IV Extension	0	1,213,250	606,625	606,625
Total Expenditures	<u>0</u>	<u>1,213,250</u>	<u>606,625</u>	<u>606,625</u>
TOTAL CURRENT EXPENDITURES	<u>0</u>	<u>1,213,250</u>	<u>606,625</u>	<u>606,625</u>
Ending Fund Balance	<u>0</u>	<u>0</u>	<u>606,762</u>	<u>337</u>

CITY OF CANTON

FUND REVENUES BY SOURCE

Capital Improvement Fund-Proprietary 2015-2016

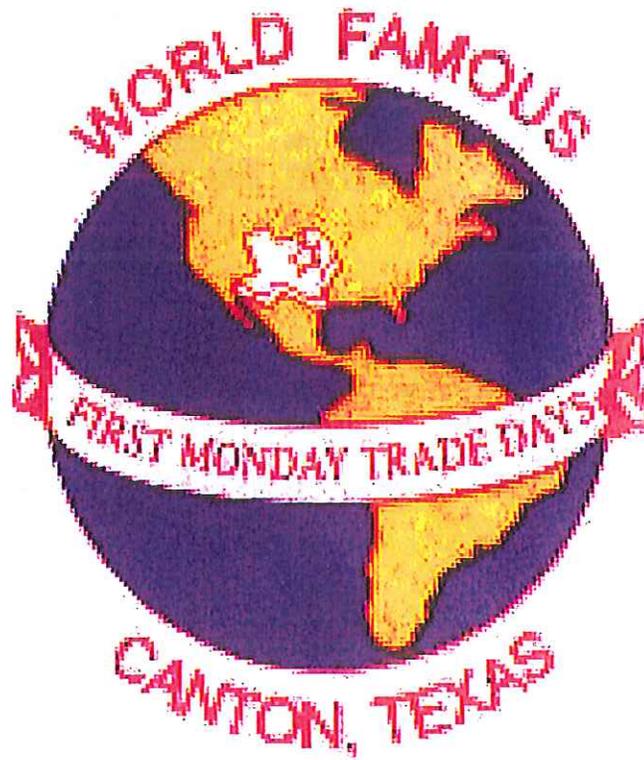
<u>Receipts</u>	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>	<u>Percent</u> <u>Change</u>
2015 Limited Tax Notes					
First Monday Trade Center IV Extension					
4610 Revenues	-	1,213,250	1,213,250	-	0%
4050 Texpool Interest	-	-	137	200	0%
TOTAL CURRENT RECEIPTS	0	1,213,250	1,213,387	200	0%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Capital Projects Proprietary Funds 2015-2016

<u>Expenditure</u>	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>	<u>Change</u>
Capital Outlay Expenditures					
8 921 5501 Trade Center IV Extension	0	1,213,250	606,625	606,625	0%
Total	0	1,213,250	606,625	606,625	0%
<hr/>					
TOTAL CAPITAL FUND EXPENDITURES	0	1,213,250	606,625	606,625	-50%



CITY OF CANTON SUMMARY OF RECEIPTS AND EXPENDITURES
Capital Improvement Fund 2015-2016

	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>
	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016</u>
Beginning Cash Balance	1,406,725	249,073	249,073	313,200
Receipts				
2010 Utility Revenue Bond Proceeds	16	0	0	0
2010 Limited Tax Note Proceeds	0	0	0	0
2011 CO for Water Tower	311	200	107	200
2014 Combination CO	0	1,244,250	1,244,370	200
Transfers	139,721	0	374,618	0
TOTAL CURRENT RECEIPTS	<u>140,048</u>	<u>1,244,450</u>	<u>1,619,095</u>	<u>400</u>
TOTAL FUNDS AVAILABLE	<u>1,546,773</u>	<u>1,493,523</u>	<u>1,868,168</u>	<u>313,600</u>
Expenditures				
Etheridge Rd & Street Improvements	0	0	0	0
Street Improvements	0	0	0	0
Water Well	0	0	0	0
Water Line Improvements	65,411	0	147,368	0
Water Tower	1,136,180	87,000	87,000	0
City Hall	0	1,213,250	970,600	242,650
Streets Improvements Sides Cir				0
Historic Water Tower Painting			150,000	0
Cell Tower	0	0	200,000	0
CO Costs				0
TOTAL CURRENT EXPENDITURES	<u>1,201,591</u>	<u>1,300,250</u>	<u>1,554,968</u>	<u>242,650</u>
Audit Adjustment	-96,109			
Ending Cash Balance	<u>249,073</u>	<u>193,273</u>	<u>313,200</u>	<u>70,950</u>

CITY OF CANTON

FUND REVENUES BY SOURCE

Capital Improvement Fund 2015-2016

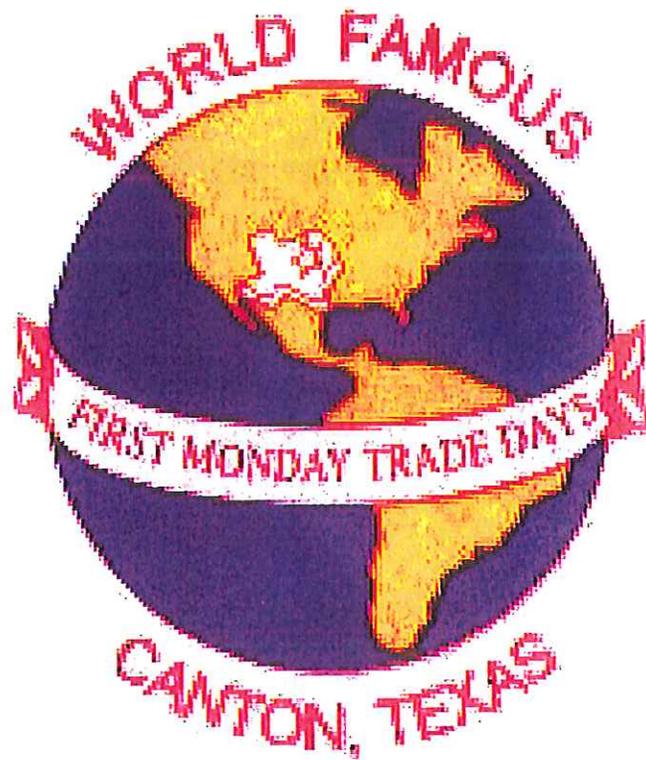
<u>Receipts</u>	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>	<u>Percent</u> <u>Change</u>
Transfers					
4100 Transfers	1,341,312	0	374,618	0	0%
Total	1,341,312	-	374,618	-	0%
Certificates of Obligation					
4050 Series 2014 CO Interest	0	0	120	200	0%
4610 Series 2014 for New City Hall Series 2014 for Streets	0	1,244,250	1,244,250	0	100%
4611 Improvements Series 2014 for Water Tower	0	0		0	100%
4612 Painting Series 2014 for Water Tower				0	100%
4613 Painting	0	0	0	0	100%
Total	0	1,244,250	1,244,370	200	100%
Certificates of Obligation					
4050 Series 2011 CO Interest	311	200	107	200	0%
4611 Series 2011 for Water Tower	0	0	0	0	0%
Total	311	200	107	200	0%
Limited Tax Notes					
4050 2010 Tax Note Interest	0	0	0	0	0%
4610 2010 Tax Note Proceeds	0	0	0	0	0%
Total	0	0	0	0	0%
Utility System Revenue Bonds					
4050 Series 2010 Interest	16	0	0	0	0%
4100 Transfers	(1,201,591)	0	0	0	0%
4611 Series 2010 for Well/Chm Bldg	0	0	0	0	0%
Total	(1,201,575)	0	0	0	100%
 TOTAL CURRENT RECEIPTS	 140,048	 1,244,450	 1,244,477	 400	 100%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Capital Improvement Fund 2015-2016

<u>Expenditures</u>	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>	<u>Change</u>
Certificates of Obligation, 2007 Series for Street Improvements					
7 910 5510 Capital Street Projects	0	0	0	0	0%
Total	0	0	0	0	0%
2010 Utility Revenue Bond for Water Well & Bulk Chemical Storage Building					
7 918 5524 Water Well	0	0	0	0	#DIV/0!
7 918 5514 Water System Improv.	0	0	0	0	0%
Total	0	0	0	0	#DIV/0!
2010 Limited Tax Note for Streets/Utilities Improvements					
7 919 5510 Streets & Alleys	0	0	0	0	0%
Total	0	0	0	0	0%
Certificates of Obligation, 2011 Series for Water Tower					
7 920 5526 Water Tower		87,000	87,000	0	-100%
7 920 5514 Water System Improv.	0	0	147,368	0	#DIV/0!
Total	0	87,000	234,368	0	-100%
Certificates of Obligation, 2014 Series					
7 921 5501 City Hall	0	1,213,250	970,600	242,650	100%
7 921 5550 Streets-Sides Circle	0	0	0	0	100%
7 921 5526 Water Tower Painting	0	150,000	150,000	0	100%
7 921 5555 Cell Tower	0	200,000	200,000	0	100%
7 921 5551 CO Issuance Costs	0	0	0	0	100%
	0	1,563,250	1,320,600	242,650	100%
TOTAL CAPITAL FUND EXPENDITURES	0	1,650,250	1,554,968	242,650	-85%



CITY OF CANTON SUMMARY OF RECEIPTS AND EXPENDITURES
Forfeiture Fund 2015-2016

	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>
Beginning Fund Balance	134,566	77,455	77,455	38,052
Receipts				
Forfeitures from Justice Dept.	3,051	0	0	0
Forfeitures from D.A.	3,461	10,000	6,348	10,000
TOTAL CURRENT RECEIPTS	<u>6,512</u>	<u>10,000</u>	<u>6,348</u>	<u>10,000</u>
TOTAL FUNDS AVAILABLE	<u>141,078</u>	<u>87,455</u>	<u>83,803</u>	<u>48,052</u>
Expenditures				
Forfeiture Expenditures	56,411	45,500	45,751	2,000
Total Expenditures	<u>56,411</u>	<u>45,500</u>	<u>45,751</u>	<u>2,000</u>
Transfers Out				
Transfers to Equip. Repl. Fund	0	0	0	0
Total Transfers Out	<u>1,701</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT EXPENDITURES	<u>58,112</u>	<u>45,500</u>	<u>45,751</u>	<u>2,000</u>
Audit Adjustment	-5,512			
Ending Fund Balance	<u><u>77,455</u></u>	<u><u>41,955</u></u>	<u><u>38,052</u></u>	<u><u>46,052</u></u>

CITY OF CANTON**FUND REVENUES BY SOURCE*****Forfeiture Fund 2015-2016***

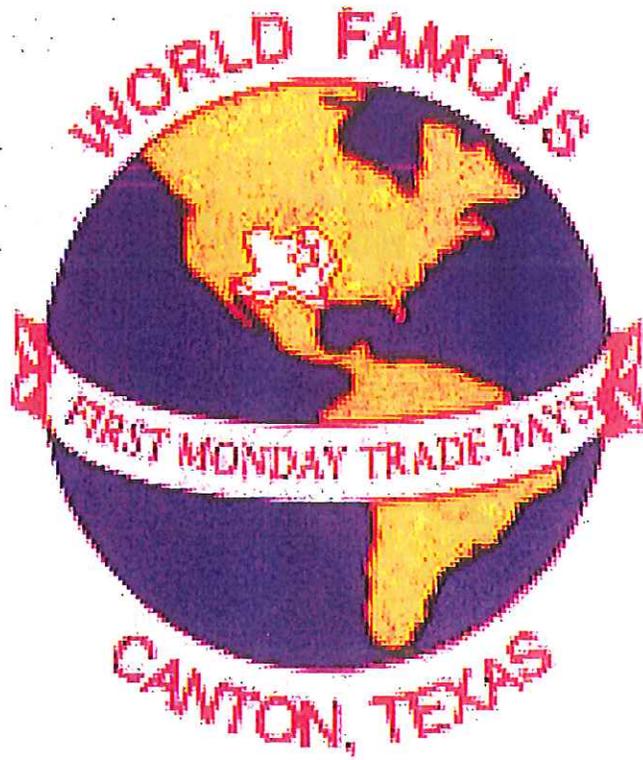
<u>Receipts</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Percent</u>
	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>Change</u>
Forfeitures					
4016 Forfeitures from Justice Dept.	3,051	0	0	0	0%
4014 Forfeitures from D.A.	3,461	10,000	6,348	10,000	0%
Total	6,512	10,000	6,348	10,000	0%
TOTAL CURRENT RECEIPTS	6,512	10,000	6,348	10,000	0%

CITY OF CANTON
Forfeiture Fund 2015-2016

DEPARTMENTAL EXPENDITURES DETAIL

Fund Expenditures

Fund Transfer	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Estimated</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>	<u>Change</u>
F 000 5699 Transfer to Equip Repl Fnd	0	0	0	0	0%
F 000 5701 Transfers	0	0	0	0	0%
Total	0	0	0	0	100%
F 990 5403 Purchases w/Forf. Funds	16,302	0	509	2,000	100%
F 990 5420 Motor Vehicles	40,109	44,000	43,742	0	-100%
F 990 5540 Tools & Equipment	0	1,500	1,500	0	0%
TOTAL FORFI Total	56,411	45,500	45,751	2,000	-96%
	56,411	45,500	45,751	2,000	-96%



CEDC FY 2015-2016

Mission: To attract investment in new and expanding targeted businesses that will diversify and expand local commerce, the job market, and the City's tax base, as well as, improve the quality of life for Canton citizens.

Primary Objectives:

Objective 1: Retain and expand existing businesses

Objective 2: Recruit new businesses to locate in Canton

Goal 1: Expand and diversify local industry and job market

Objective 1: Recruit target industry clusters

- Medical facilities, supplies, and services
- Transportation, warehousing, logistics and distribution
- Retirement services
- Hospitality, destination, tourism
- Retail
- Agribusiness
- Plastics product manufacturing

Objective 2: Fill high profile properties

Objective 3: Incentivize renovation of deteriorating properties along main corridors and downtown

Objective 4: Develop I-20 Corridor

Goal 2: Invest in property and infrastructure to promote business growth

Objective 1: Initiate next phase of downtown sidewalk renovation project

Objective 2: Consider infrastructure projects to extend utilities / fiber to I-20 corridor and target development locations

Objective 3: Begin saving for future property investments

Goal 3: Invest in workforce development projects

Objective 1: Implement training program for 2 identified target industries: certified nursing aid and basic electrical technician

Objective 2: Work with high schools, trade schools, and colleges to develop identified training program and to meet future workforce needs

Objective 3: Incorporate assistance with development of a job training program into incentive packages

Goal 4: Build relationships with local, regional and state organizations

Objective 1: Build ties, develop cooperative programs and communicate regularly with Texas Economic Development Council, International Economic Development Council, I-20 Corridor Group, regional EDC directors, etc.

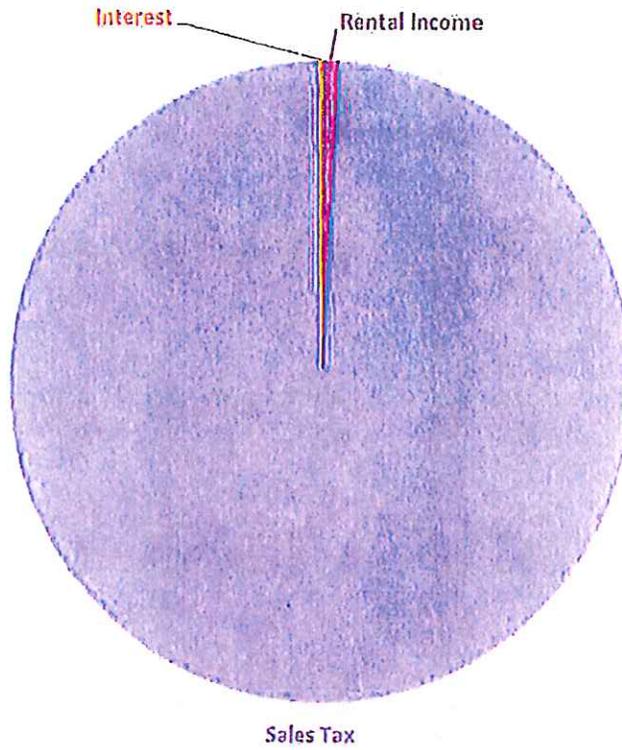
Goal 5: Build relationships with community leaders in government, business, education, and nonprofit sectors

Objective 1: Build ties, develop cooperative programs and communicate regularly with state and federal officials and staff, county and city officials and staff, CISD administration and board, program developers from regional colleges and universities, area realtors, business developers and site selectors, regional chambers of commerce, Texas Workforce Commission, TxDOT, local utility providers, etc.

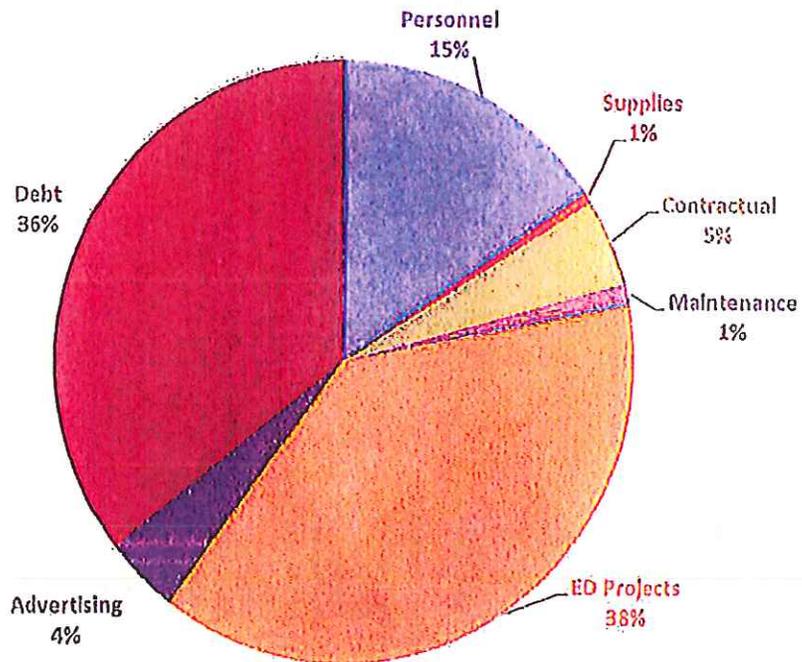
Goal 6: Improve the quality of life through community projects and programs

Objective 1: Assist with development of youth sports facility
Objective 2: Assist with courthouse lawn beautification
Objective 3: Build downtown pocket park
Objective 4: Provide matching grant incentives for renovation of downtown buildings through the Main Street program

CEDC FY 2016 REVENUE



CEDC FY 2016 EXPENSES



Canton Economic Development Corporation
Budget Work Sheet for FY2016
Drafted 8-06-15

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Amended Budget FY 2015	Year-to Date Actual FY 2014 as of 5/31/15	Projected Year-end FY 2015	Proposed Budget FY 2016
BEGINNING CASH/CASH EQUIV BALANCE	1,017,403	941,972	572,024	598,004	670,765	800,248	800,248	786,606
Ordinary Income/Expense								
REVENUE								
Sale of Property	-	4,000	5,000	-	1,000	1,000	1,000	0
Note Proceeds	-	500,000	-	-	0	0	0	0
Housing Loan Repayment - Canton Village	-	-	-	-	43,700	43,700	43,700	0
Housing Loan Repayment - KF Westview Ltd	-	-	-	-	49,000	0	0	0
NETPHD Grant Reimb. - Active Lifestyle Campaign	-	-	-	-	0	0	0	0
Misc Income	3,638	205	3,061	-	0	0	0	0
Rental Income	11,250	7,200	7,200	7,200	7,200	4,250	7,200	7,200
Sales Tax Income	714,741	757,702	792,347	820,676	850,000	488,951	847,000	850,000
Interest Income	4,632	2,808	1,185	1,171	1,100	1,112	1,667	1,500
TOTAL REVENUE	734,261	1,271,915	808,793	829,047	952,000	539,018	900,575	858,700

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Amended Budget FY 2015	Year-to Date Actual FY 2014 as of 5/31/15	Projected Year-end FY 2015	Proposed Budget FY 2016
OPERATING EXPENSE								
Payroll Expense	83,655	93,804	98,496	83,361	98,725	65,225	97,838	101,700
Salaries	-	-	-	-	4,300	0	500	0
Part-time Labor	-	6,000	6,000	4,667	7,000	4,667	7,000	7,000
Car Allowance	-	-	-	-	0	0	0	0
Performance Bonus	-	-	-	-	0	0	0	0
FICA	6,400	7,692	7,994	5,941	8,080	5,347	8,020	8,315
Retirement	11,631	13,332	14,530	8,974	12,710	8,401	12,602	13,055
Worker's Comp Ins	270	264	308	91	325	208	303	340
Health Ins	11,220	12,048	8,267	3,521	8,960	5,968	8,952	11,085
Total Payroll Expense	113,177	133,080	135,595	105,454	140,100	89,814	135,221	141,505
Supplies Expense	2,024	2,072	3,472	3,648	2,200	1,621	2,432	2,400
Office Supplies	-	-	-	-	1,300	139	208	250
Postage	5,735	4,843	3,928	2,700	5,000	0	3,000	3,000
Minor Office Equip-Furn	7,759	6,915	7,400	6,348	8,500	1,760	5,640	5,650
Total Supplies Expense								
Contractual Expense	3,605	3,396	3,336	3,083	3,715	2,467	3,700	3,715
Insurance	594	1,040	516	586	600	340	510	600
Legal Notices	4,919	5,284	4,049	4,397	4,400	2,870	4,305	4,400
Communications	14,650	12,156	5,874	4,078	6,000	3,841	6,000	6,000
Legal Fees	2,999	7,716	7,338	5,795	8,000	8,740	13,110	10,000
Association Dues	1,176	1,662	2,162	1,849	3,420	840	1,260	3,420
Resource Materials & Subscript	863	2,207	3,690	3,385	2,000	1,285	1,928	2,000
Schools & Training - Staff & Board	1,408	3,080	1,524	2,330	3,000	2,311	3,456	3,500
Travel & Meals	2,456	2,216	2,414	4,172	5,500	4,040	6,060	6,000
Main St Program Admin	5,175	4,507	4,745	1,394	3,000	1,139	1,708	3,000

Canton Economic Development Corporation
Budget Work Sheet for FY2016
Drafted 8-06-15

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Amended Budget FY 2015	Year-to Date Actual FY 2014 as of 5/31/15	Projected Year-end FY 2015	Proposed Budget FY 2016
Total Contractual Expense	37,845	43,204	35,489	31,069	39,635	27,871	41,807	42,635
Maintenance Expense								
Property Maintenance	4,415	3,330	5,395	3,995	4,600	1,050	4,000	4,600
Building Maintenance	4,768	2,473	4,349	1,519	1,000	932	1,398	1,000
Vehicle Expense	2,064	-	-	-	0	0	0	0
Office Equipment Maintenance	2,992	3,323	3,725	3,010	3,200	2,201	3,301	3,200
Total Maintenance Expense	14,239	9,126	13,469	8,524	8,800	4,183	8,699	8,300
Miscellaneous Expense								
Property Tax Expense	-	-	1,615	1,588	1,590	1,570	1,570	1,580
Misc Expense	302	420	315	294	480	468	702	500
Total Miscellaneous Expense	302	420	1,930	1,882	1,990	2,038	2,272	2,090
TOTAL OPERATING EXPENSE	173,322	192,745	193,862	154,276	199,025	125,666	193,639	200,680

PROJECT EXPENSE

Economic Development Project								
East Outfall Phase III	27,213	-	-	-	0	0	0	0
East Outfall Phase IV	-	216,830	-	-	0	0	0	0
East Outfall Phase V	-	-	90,000	108,500	0	0	0	0
East Outfall Phase VI	-	-	-	-	129,000	0	129,000	0
TX Cap Fund Tyler St Match	48,000	-	-	-	0	0	0	0
TX Cap Fund Capitol St Match	-	-	50,000	-	0	0	0	0
TX Cap Fund 200 W Dallas St Match	-	-	-	-	0	0	0	0
Entrance Signs - I-20	58,533	17,650	-	-	0	0	0	50,000
Ind Park & HWY19 Infrastructure	26,190	-	-	-	0	0	0	0
Retail Consultant	12,573	-	-	-	0	0	0	0
I-20 Sewer Line Project	24,735	467,502	-	-	0	0	0	0
Professional Consultant - Strategic Planning	-	-	29,410	-	0	0	0	0
Country Place Assisted Living Incentive	-	-	40,000	-	0	0	0	0
Airport Renovation Project	-	-	-	-	15,000	0	15,000	10,000
Applebee's Restaurant Incentive	-	-	-	27,265	24,500	24,313	24,313	27,000
Dallas Street Sidewalk Project	-	-	-	-	6,000	0	6,000	0
Main St. Incentive Matching Grant	-	-	5,000	4,315	10,000	0	10,000	10,000
City of Canton Infrastructure - FM 859 @ I-20	-	-	-	10,000	0	0	0	0
Affordable Housing Loan - Brownstone - FM 859	-	-	-	43,500	0	0	0	0
Affordable Housing Loan - WestView Ltd	-	-	-	-	47,650	0	0	0
Plaza Museum Façade	-	-	-	-	60,000	1,500	1,500	10,000
Pocket Park - Buffalo @ Hwy 64 (Phase I)	-	-	-	-	0	0	0	60,000 *
Workforce Training Program	-	-	-	-	3,000	0	0	10,000
Economic Development - Community Projects	-	-	-	-	20,000	0	0	3,000
Economic Development - Expansion of Local Business	-	-	-	-	177,000	0	176,000	20,000
Economic Development - Recruitment	207,362	14,662	10,542	-	-	-	-	100,000
Savings for Future Land Purchase	-	-	-	-	-	-	-	50,000

Canton Economic Development Corporation
Budget Work Sheet for FY2016
Drafted 8-06-15

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Amended Budget FY 2015	Year-to Date Actual FY 2014 as of 5/31/15	Projected Year-end FY 2015	Proposed Budget FY 2016
Total Economic Development Project Expense	404,586	716,644	224,952	193,570	492,150	25,813	361,813	358,000
Economic Development Advertising & Marketing Expense								
Main St Program Marketing	525	1,307	2,177	1,537	0	87	131	1,000
Website Development	-	2,450	1,920	-	10,000	900	10,000	10,000
Community sponsorships	5,000	3,000	500	6,430	4,000	-430	1,000	4,000
I-20 Regional ED Marketing	-	1,250	1,600	2,775	2,800	2,183	3,275	3,000
Advertising & Marketing - Other	35,363	33,956	26,994	17,099	20,000	13,833	20,750	20,000
Total Economic Dev. Advertising & Marketing	40,888	41,963	33,191	27,841	36,800	16,573	35,155	36,000
TOTAL PROJECT EXPENSE	445,484	758,607	258,143	221,411	528,950	42,386	396,968	386,000

DEBT SERVICE

Debt Service - Principal & Interest Prnts	-	188,000	-	-	0	0	0	0
Prin. Pymts-390 W Dallas loan	47,362	317,741	-	-	0	0	0	0
I-20 Sewer Project Loan (Matures 12/20/2016)	-	108,350	83,589	99,103	102,325	67,877	101,815	105,645
Water Well Project Loan Interest	-	-	-	9,674	6,025	4,354	6,531	2,705
Water Well Project Loan (Matures 9/30/2030)	22,205	82,925	81,222	79,523	77,825	18,911	77,825	76,125
Water Storage Tower (Matures 7/01/2032)	-	35,527	140,437	138,938	137,440	31,219	137,440	140,940
TOTAL DEBT SERVICE	69,567.00	732,643.00	305,248.00	327,237.79	323,615.00	122,360.80	323,611	325,415.00

TOTAL EXPENSE

	688,373	1,683,995	757,253	702,925	1,051,560	290,413	914,217	914,095
NET OPERATING	45,888	(412,080)	51,540	126,123	(99,530)	248,506	(13,642)	(55,395)
TRUE NET OPERATING (Using \$60k previously saved in fund balance for pocket park)								4,605

UNAUDITED ENDING CASH & CASH EQUIV. BALANC

GAAP ADJUSTMENT	1,063,291	529,892	623,574	724,127	571,175	1,048,854	786,606	731,211
AUDITED CASH & CASH EQUIV. BALANCE	-121,319	42,142	-25,570	76,121				
(GASB Statement # 54 Policy 16.67%)	941,972	572,034	598,004	800,248				

* \$60k from 2015 budget for pocket park saved in fund balance to be used on pocket park

CVB FY 2015-2016

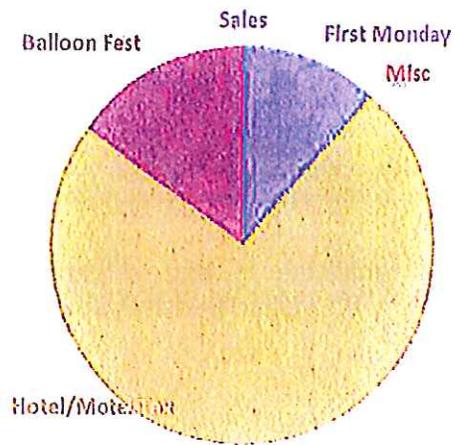
Primary Objectives:

- Objective 1: Increase the demand in Canton and the ETJ for overnight stays by promoting attractions, events and other activities
- Objective 2: Actively participate in and contribute to the overall growth and prosperity of the visitor/tourism industry in Canton and the region

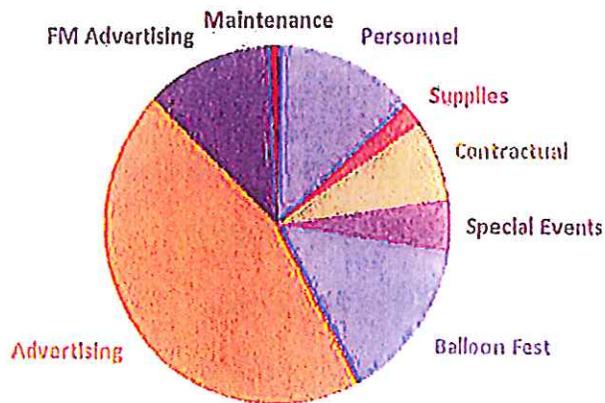
Current Objectives:

- Objective 1: Continue to promote
- World Famous First Monday Trade Days
 - National and Texas Main Street City
 - Walking Capital of Texas
 - Certified Retirement Community
 - Canton as a vacation destination / weekend get-away
 - Heritage / Historical tourism
 - Outdoor recreation tourism
 - Local attractions, events, and amenities
- Objective 2: Host and build balloon festival
- Objective 3: Host and build half marathon
- Objective 4: Recruit special events, including Fun/5K runs/walks, baseball/basketball/soccer/disc golf tournaments, music events, festivals, RV rallies, trade shows, etc.
- Objective 5: Develop directional signage to attractions, including special event banner poles
- Objective 6: Work cooperatively with local attractions to create travel packages or increase advertising reach
- Objective 7: Expand presence in on-line marketing
- Objective 8: Review and hone marketing audience, content and materials
- Objective 9: Solicit input on marketing plan from City's First Monday staff, owners of other Trade Days properties, and destination stakeholders

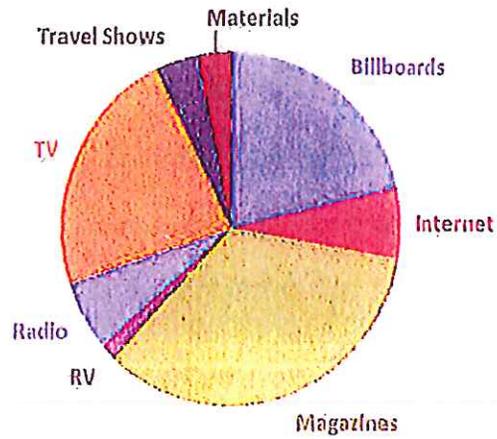
CVB REVENUE FY 2016



CVB EXPENSES FY 2016



CVB ADVERTISING FY 2016



Canton Visitors Bureau
Proposed Budget for FY2016
Presented August 8, 2015

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Amended Budget FY 2015	Year-to Date Actual FY 2015 as of 5/31/15	Projected Year-end FY 2015	Proposed Budget FY 2016
BEGINNING FUND BALANCE	-	7,948	58,562	51,397	126,286	64,154	64,154	117,140
REVENUE								
4205 - First Monday Marketing Funds	-	37,000	40,000	40,000	40,000	0	40,000	40,000
4210 - Dr Pepper Funds/Misc	4,785	6,822	6,151	3,614	3,500	991	1,399	0
4215 - Hotel/Motel Tax Funds Income	160,386	278,976	282,458	252,634	237,000	172,646	255,000	255,000
Balloon Fest	-	-	-	-	-	0	0	0
Sponsors	-	-	-	-	35,000	21,750	23,550	30,000
Vendors	-	-	-	-	3,200	4,550	4,550	4,500
Ticket Sales	-	-	-	-	15,000	8,800	8,800	15,000
Carnival	-	-	-	-	200	-	-	200
Tethered Balloon Rides	-	-	-	-	200	-	-	200
T-shirt Sales	-	-	-	-	1,500	270	270	500
5K Glow Run T-shirt Sales	-	-	-	-	-	1,330	1,330	1,500
Glow Products	-	-	-	-	150	41	41	100
Other	-	-	-	-	0	20	20	0
Total Balloon Fest	-	-	-	-	55,250	36,761	38,561	52,000
4220 - CVB Mkt Sales	523	349	1,378	146	100	180	270	150
4225 - CVB Marketing Funds from CEDC	20,000	20,000	10,000	-	0	0	0	0
4230 - CVB Website Income	2,180	1,814	100	-	0	0	0	0
4200 - CVB Marketing - Other	-	-	343	1,275	0	983	1,475	1,000
TOTAL REVENUE	187,874	344,961	340,429	297,670	335,850	211,561	336,704	348,150

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Amended Budget FY 2015	Year-to Date Actual FY 2015 as of 5/31/15	Projected Year-end FY 2015	Proposed Budget FY 2016
OPERATING EXPENSE								
Payroll Expense								
Salaries	2,993	29,604	30,489	17,455	28,600	18,728	28,091	29,500
FICA	181	2,266	2,332	1,427	2,190	1,433	2,149	2,260
Retirement	329	3,948	4,240	2,176	3,430	2,251	3,377	3,550
Worker's Comp Ins	7	84	89	11	90	55	83	90
Health Ins	495	6,036	2,067	150	7,400	240	360	9,500
Total Payroll Expense	4,005	41,940	39,217	21,219	41,710	22,707	34,060	44,900
Supplies Expense								
Office Supplies	1,056	1,912	2,183	1,135	2,000	361	542	2,000
Postage	1,864	1,619	1,350	2,856	2,800	1,593	2,375	2,800
Minor Office Equip-Furn	325	3,626	3,968	1,348	2,500	475	2,500	2,500
CVB Supplies - Other	75	156	348	-	0	10	0	0
Total Supplies Expense	3,320	7,313	7,850	5,339	7,300	2,430	5,417	7,300
Contractual Expense								
Communications	570	2,445	3,619	2,955	3,500	1,781	2,686	4,000
Professional Services	925	6,484	6,733	3,918	4,000	1,750	2,900	4,000
Subscriptions & Memberships	2,300	5,888	8,053	5,874	6,220	5,282	5,875	6,000

**Canton Visitors Bureau
Proposed Budget for FY2016
Presented August 8, 2015**

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Amended Budget FY 2015	Year-to Date Actual FY 2015 as of 5/31/15	Projected Year-end FY 2015	Proposed Budget FY 2016
Community Development Projects	-	4,420	4,740	3,668	6,000	1,745	2,618	6,000
Schools & Training - Staff & Board	792	1,140	585	845	3,000	0	385	1,200
Travel & Meals	1,249	3,688	2,699	3,246	3,000	1,664	2,526	3,000
Total Contractual Expense	5,836	24,065	26,434	20,504	25,720	12,252	16,089	24,200
Special Events	296	621	11,120	9,876	14,000	7,945	11,918	16,000
Special Events								
1/2 Marathon								
Balloon Fest								
Balloonists - show-ups, rooms, propane					16,000	9,725	9,725	16,000
Prize Money					2,500	0	0	3,000
Battle of the Bands/Songwriters Award					2,100	2,100	2,100	2,100
Concert					2,500	2,500	2,500	2,500
Sound System					2,000	2,000	2,000	2,000
Contract Parkers					3,465	0	1,100	3,465
Petting Zoo					1,250	1,250	1,250	1,250
Kids Zone					1,800	400	400	400
Teibered Rides					200	0	0	200
Untethered Rides					175	0	0	175
T-shirts					3,100	3,525	3,525	1,500
Balloonists / Board Shirts					910	824	824	850
Tent Rentals					350	200	200	350
Wristbands					500	370	370	400
Glow Products					300	0	552	100
Black lights/Glow Stations					500	0	660	660
VIP Food/Drinks					300	0	0	0
Volunteer Snacks/Drinks					250	60	60	100
Balloonists Food/Drinks					500	0	0	0
Promotional Banners					1,385	1,454	1,454	1,200
Posters					300	110	210	300
2x3 Sponsor Banners					1,300	903	963	1,300
Banner Stakes					300	0	0	0
VIP Lanyards					100	0	37	0
Large Sponsor Signs					1,500	288	288	1,000
Photographer/Photos/Videos					500	0	0	750
Advertising / Promotion					10,000	8,635	8,635	10,000
Rental					0	0	0	0
Supplies					0	0	0	0
Total Balloon Fest	-	-	-	-	54,185	34,243	36,792	49,600
Total Special Events	296	621	11,120	9,876	68,185	42,288	48,710	75,600

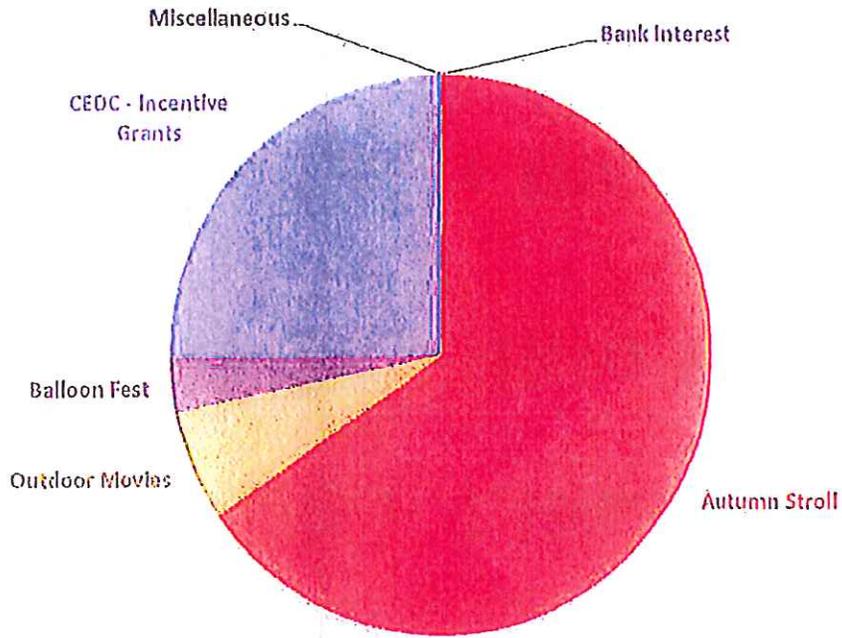
**Canton Visitors Bureau
Proposed Budget for FY2016
Presented August 8, 2015**

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Amended Budget FY 2015	Year-to Date Actual FY 2015 as of 5/31/15	Projected Year-end FY 2015	Proposed Budget FY 2016
Advertising Expense								
Billboards	25,384	44,535	42,605	31,116	32,000	22,882	34,323	32,500
Internet Advertising	3,944	8,938	11,278	8,841	10,000	1,085	6,000	10,000
Magazines / Direct / Image	55,461	92,156	61,587	51,111	52,000	25,970	52,000	52,000
RV / Civic Center	-	2,258	4,343	5,125	4,575	0	780	2,500
Newspaper/inserts	997	183	-	-	0	0	0	0
Radio	8,046	11,559	8,206	6,017	8,000	3,797	8,000	10,000
TV	12,873	14,913	24,259	21,480	30,000	11,500	30,000	35,000
Travel Shows	2,085	6,858	5,237	1,626	6,000	1,200	1,200	6,000
Materials	3,538	4,671	4,772	1,430	5,000	0	5,000	5,000
Total Advertising Expense	112,328	185,871	162,297	126,746	147,575	66,435	137,303	153,000
City of Canton - First Monday Advertising								
July 4th Fireworks	13,000	-	-	-	-	-	-	-
First Monday Public Relations	2,136	2,944	3,813	330	3,500	335	335	-
City's First Monday Advertising	8,846	34,336	34,901	34,785	35,500	27,765	39,500	40,000
First Monday Advertising - Other	-	-	1,085	350	1,000	228	228	-
Total City First Monday Advertising	23,982	37,280	39,719	35,465	40,000	28,349	40,063	40,000
Maintenance Expense								
Building Expense	-	-	3,142	-	0	0	0	0
Office Equipment Maintenance	-	-	-	2,331	4,000	1,384	2,076	2,500
Total Maintenance Expense	-	-	3,142	2,331	4,000	1,384	2,076	2,500
Depreciation Expense								
Transfers	-	-	-	1264	-	-	-	-
				62,787				
TOTAL EXPENSE	149,767	297,090	289,779	285,532	334,490	175,843	283,718	347,500
NET OPERATING	38,107	47,871	50,650	12,138	1,360	35,718	52,986	650
UNAUDITED ENDING FUND BALANCE	38,107	55,819	109,202	63,535	127,646	99,872	117,140	117,790
GAAP ADJUSTMENT	-30,159	2,733	-57,805	619				
AUDITED FUND BALANCE	7,948	58,552	51,397	64,154				

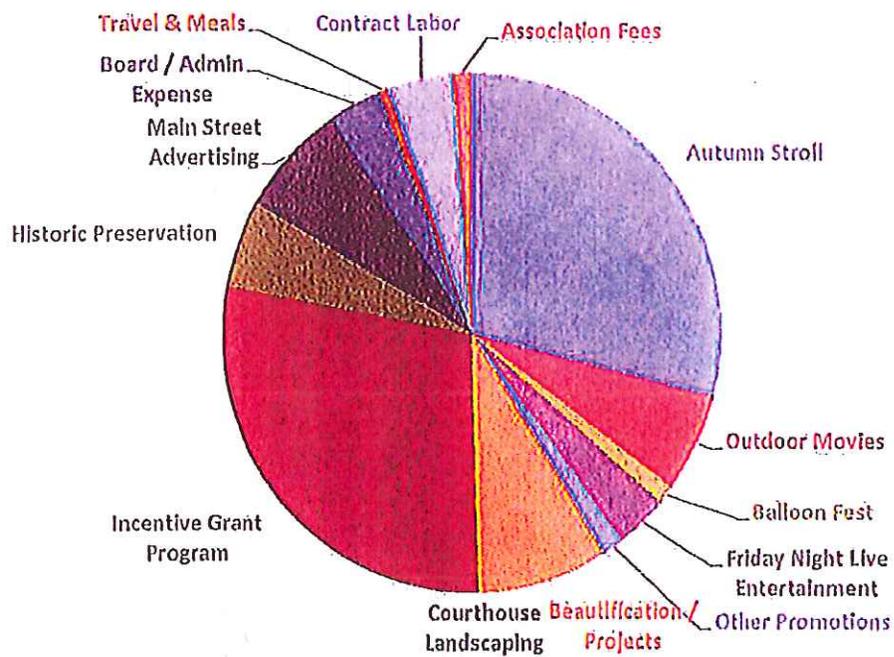
Current Objectives:

- Objective 1: Continue downtown sidewalk renovation project
- Objective 2: Encourage and incentivize downtown building renovation projects
- Objective 4: Continue downtown beautification projects, including special attention to courthouse lawn and pocket park
- Objective 4: Encourage, promote and help fund marketing for additional special events downtown
- Objective 5: Develop new downtown events, with focus on a new event during the May balloon festival
- Objective 7: Continue and build Autumn Festival fundraising event
- Objective 6: Continue and improve outdoor movie series

MAIN STREET REVENUE FY 2016



MAIN STREET EXPENSES FY 2016



**Canton Main Street
Budget for FY2016
Working Paper 07-23-15**

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Year-to Date Actual FY 2015 as of 5/31/15	Projected Year-end FY 2015	Proposed Budget FY 2016
BEGINNING FUND BALANCE	-	26,827	21,687	18,487	17,281	12,974	12,974	13,072
REVENUE								
Bank Interest	83	50	28	29	30	16	31	30
Special Events								
Autumn Stroll				0			0	
BBQ Cookoff	1,155	1,244	2,925	5,123	4,725	2,073	2,073	1,000
Stew Cookoff Entries								
Concessions	20	180	126	69	100	0	0	0
Dinner / Stew Cookoff Bowls	180	560	495	558	550	642	642	600
Raffle				1,055	1,500	1,950	1,950	0
Silent Auction				5,948	6,000	3,708	3,708	6,000
Sponsorships	5,350	9,315	10,150	7,300	10,000	5,221	7,831	15,000
Local Grant				0	1,000		0	0
Vendors	880	780	1,689	2,388	1,200	880	1,320	1,200
Car Show								600
Pancake Breakfast								400
5K				245		1,116	1,116	1,200
t-shirts					0	115	115	0
Other		6,133	456	1,500	0	86	86	0
Total Autumn Stroll	7,585	22,301	22,313	24,186	25,075	15,790	19,440	26,000
Outdoor Movies								
Sponsors		623	-	0	2,000	702	1,800	1,800
Concessions					750	0	380	750
Total Outdoor Movies		623			2,750	702	2,100	2,550
Balloon Fest								
Sponsors				0		0	0	0
Vendors					750	0	0	0
Parking Income					750	0	550	750
Pancake Breakfast					0	0	0	500
Other						0		
Total Balloon Fest					1,500		550	1,250
Promotions								
CEDC - Incentive Grants	977	595	1,041	1,126	0	564	846	0
Direct Public Support			600	1,385	10,000	0	10,000	10,000
Parking Lot Income				0	2,400	2,652	2,652	0
Program Income				0	0		0	0
Pocket Park Fundraising	29,360							5,000

Canton Main Street
 Budget for FY2016
 Working Paper 07-23-15

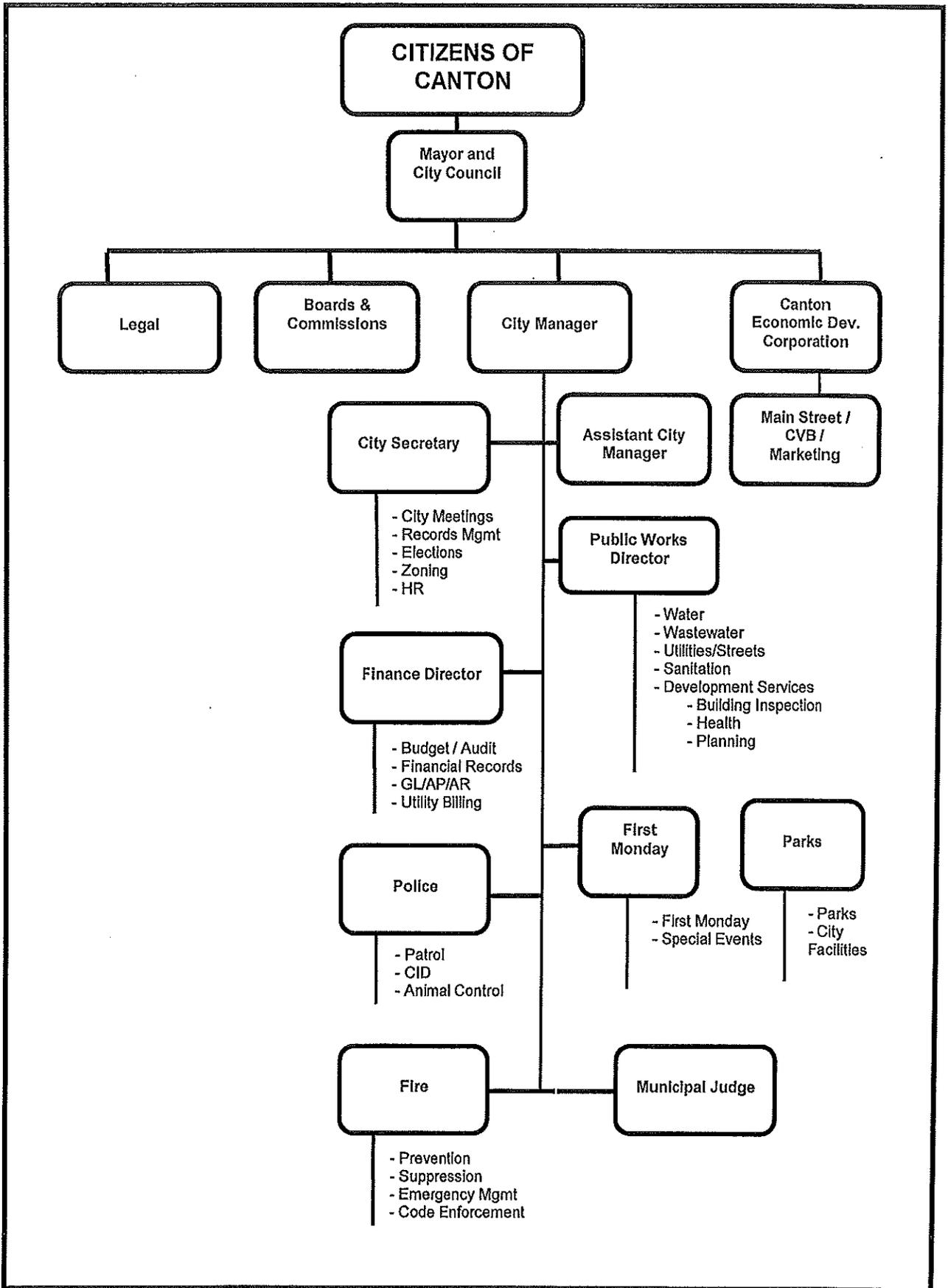
Miscellaneous	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Year-to Date Actual FY 2015 as of 5/31/15	Projected Year-end FY 2015	Proposed Budget FY 2016
	-	-	68	1,450	1,500	45	68	0
TOTAL REVENUE	38,005	23,569	29,051	32,491	43,255	19,768	35,637	44,830

EXPENSE	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Year-to Date Actual FY 2015 as of 5/31/15	Projected Year-end FY 2015	Proposed Budget FY 2016
Special Events								
Autumn Stroll								
Advertising / Promotion	209	2,024	2,080	2,029	2,000	1,635	2,000	2,000
Banners/Signs		699	646	2,024	1,500	260	1,500	500
BBQ Cookoff / Stew Cookoff								
Cook-off Prize Money								
RV Space Rental		200	2,600	6,000	4,000	3,650	3,650	400
Trophies	150	70	230	403	425	156	390	150
Judging Supplies			101	0	100	40	40	40
Other		245	182	0	200	190	190	200
Total Cookoff	150	514	3,313	6,653	4,725	4,036	4,180	790
Dinner / Stew Supplies	1,439	571	34	20	0	7	7	150
Entertainment	1,375	1,790	2,367	2,060	3,000	1,051	1,051	1,200
Portable Toilets		160	80	160	160	160	160	160
Window Contest	500	400	1,000	500	500	500	500	500
Prizes		217	-	0	0		0	0
Raffle		643	1,178	1,000	1,000	1,000	1,000	0
Car Show Prizes								
Food & Drink Supplies		373	131	215	250	0	0	400
Pancake Breakfast Supplies								250
Misc Supplies		84	374	0	250	281	281	250
Decorations								800
Kids Fun Zone Supplies / Rentals								1,200
Games / Tournament Supplies								150
T-Shirts for Fun, Car Show		2,523	0	0	0	150	150	1,500
Tents/Rentals		4,895	105	0	0	815	815	150
Other	85							0
Total Autumn Stroll	3,758	14,894	11,308	14,661	13,365	9,895	11,644	10,150
Outdoor Movies								
Movie Rental		1,223	1,301	2,033	1,550	1,805	1,805	1,850
Concession Supplies					350	0	0	350
Total Outdoor Movies	-	1,223	1,301	2,033	1,900	1,805	1,805	2,200
Balloon Fest								
Advertising / Promotion					250	0	0	250
Pancake Breakfast Supplies						0	0	150

**Canton Main Street
Budget for FY2016
Working Paper 07-23-15**

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Year-to Date Actual FY 2015 as of 5/31/15	Projected Year-end FY 2015	Proposed Budget FY 2016
Other	-	-	-	-	250	0	0	400
Total Balloon Fest	-	-	-	-	-	-	-	-
Total Special Events	3,758	16,117	12,608	16,694	15,535	11,700	13,449	12,750
Promotion	-	-	175	0	0	0	0	250
Tee Shirts/Caps	-	-	-	0	0	0	0	0
Brochures	-	-	-	0	1,200	0	1,200	1,200
Friday Night Live Entertainment	-	1,530	-	0	0	0	0	500
Downtown Promofon / Advertising / Specials	-	1,460	487	442	1,000	76	114	500
Other Promotions	500	1,460	487	442	1,000	76	114	500
Total Promotions	500	2,990	662	442	2,200	76	1,314	2,450
Beautification / Projects	533	3,797	6,533	8,553	4,000	0	2,000	3,000
Keep Canton Beautiful	-	-	-	0	1,000	0	1,000	1,000
Courthouse Landscaping	-	-	-	0	0	0	0	0
Pocket Park	3,108	2,981	4,440	4,315	10,000	2,989	10,000	5,000
Incentive Grant Program	-	-	1,900	0	1,900	1,900	1,900	10,000
Historic Preservation	-	750	-	0	0	0	0	1,900
Project	-	98	2,760	1,702	3,500	1,936	2,905	0
Main Street Advertising	3,323	94	1,037	893	1,000	1,041	1,041	2,500
Board / Admin Expense	-	-	81	0	200	0	0	1,200
Travel & Meals	-	455	1,428	688	1,500	1,590	1,590	200
Contract Labor	95	-	-	0	0	0	0	1,500
Business Expense	-	125	160	410	500	260	390	0
Association Fees	-	1,163	-	0	0	0	0	425
Miscellaneous	80	-	-	0	0	0	0	0
TOTAL EXPENSE	11,398	28,490	31,610	33,697	41,335	21,492	35,589	41,925
NET OPERATING	26,608	(4,921)	(2,560)	(1,206)	1,920	(1,724)	98	2,905
UNAUDITED ENDING FUND BALANCE	26,608	21,906	19,127	17,281	19,201	11,250	13,072	15,977
GAAP ADJUSTMENT	219	-219	-640	-4307				
AUDITED FUND BALANCE	26,827	21,687	18,487	12,874				

CITY OF CANTON ORGANIZATIONAL CHART



CITY OF CANTON

COMPENSATION PLAN

Fiscal Year 2015-2015

Level	Job Title	Annual Base	Annual Top	Hourly Base	Hourly Top
E - 01	City Manager	Contract			
E - 02	Assistant City Manager Administration Director Finance Director Public Works Director	50,000	75,000	26.44	36.06
E - 03	City Secretary Police Chief Fire Chief	45,000	65,000	21.63	31.25
N - 01	Accountant	45,000	65,000	21.63	31.25
N - 02	Operations Supervisor Asst. City Secretary Municipal Judge	35,000	50,000	16.83	24.04
N - 03	Bldg Inspctr/ Code Enforcmt Utility Billing Coordinator Sys Tech 3 (B License) Lead Person Equipment Operator Mechanic	25,000	40,000	12.02	19.23
N - 04	Facilities Coordinator Outdoor Lot Coordinator Sys Tech 2 (C License) Electrician Meter Reader Animal Control Officer Animal Shelter Manager	20,800	35,000	10.00	16.83
N - 05	Utility Billing Clerk Municipal Court Clerk Admin Asst Transfer Station Operator Sys Tech 2 (D License) Laborer	20,800	30,000	10.00	14.42

CITY OF CANTON**COMPENSATION PLAN****Fiscal Year 2015-2016**

Level	Job Title	Annual Base	Annual Top	Hourly Base	Hourly Top
Police Dept					
D - 01	Dispatch Supervisor	25,000	35,000	12.02	16.83
D - 02	Dispatcher (2184 hours)	20,800	30,000	10.00	14.42
P - 01	Lieutenant	45,000	55,000	21.63	26.44
P - 02	Sergeant	35,000	50,000	16.83	24.04
P - 03	Sr Corporal	35,000	45,000	16.83	21.63
P - 04	Corporal	30,000	45,000	14.42	21.63
P - 05	Sr Patrol Officer	30,000	45,000	14.42	21.63
P - 06	Patrol Officer	28,000	38,000	13.46	18.27
Fire Dept					
F - 01	Station Captain (2912 hours)	30,000	40,000		
F - 02	Firefighter (2912 hours)	27,000	37,000		

CITY OF CANTON
Fiscal Year 2015-2016

PERSONNEL SCHEDULE

Position	FY 11	FY12	FY 13	FY 14	FY15	FY16
Administration						
City Manager	1	1	1	1	1	1
Asst City Manager	1	1	1	0	1	1
Public Works Director	0	0	0	1	1	1
City Secretary/Finance Officer	1	1	1	1	1	1
Asst City Secretary	1	1	1	1	0	0
Accountant	0	1	1	1	0	0
Finance Director	0	0	0	0	1	1
Accounting Clerk	1	0	0	0	0	0
Accounts Payable Clerk	0	0	0	0	0	0
Receptionist	0	0	0	0	0	0
Administrative Asst.	1	1	1	1	2	2
Total Administration	6	6	6	6	6	6
Development Services						
Building Inspector	1	1	1	1	1	1
Total Development Services	1	1	1	1	1	1
Police						
Police Chief	1	1	1	1	1	1
Police - Lieutenant	0	0	0	1	0	0
Police - Sergeant	2	2	2	2	2	2
Police - Sr Corporal	1	1	1	1	1	1
Police - Corporal	1	1	1	2	2	2
Police - Sr Patrol	3	3	3	2	2	2
Police - Patrol	5	5	5	4	6	6
Police - School Resource Officer	0	0	0	1	0	0
Police - Dispatch Supervisor	1	1	1	1	1	1
Police - Dispatch	4.5	4.5	4.5	4.5	4.5	4.5
Animal Control Officer	1	1	1	1	1	1
Animal Shelter Mgr	1	1	1	1	1	1
Animal Shelter - PT	0	0	0	0	0.5	0.5
Total Police	20.5	20.5	20.5	21.5	22	22
Fire						
Fire Chief	1	1	1	1	1	1
Firefighter	4	4	4	4	4	3
Part-time Firefighter (FTE)	2	2	2	2	2	3
Code Enforcement	0	0	0	0	1	1
Total Fire	7	7	7	7	8	8

CITY OF CANTON
Fiscal Year 2015-2016

PERSONNEL SCHEDULE

Position	FY 11	FY12	FY 13	FY 14	FY15	FY16
Municipal Court						
Municipal Judge	1	1	1	1	1	1
Municipal Court Clerk	1	1	1	1	1	1
Total Municipal Court	2	2	2	2	2	2
Streets						
Operations Supervisor - Utilities	1	1	1	1	1	1
Laborer	2	2	2	2	2	3
Seasonal Laborer (FTE)	2	2	2	2	3	2
Total Streets	5	5	5	5	6	6
Parks						
Laborer	3	3	3	4	4	4
Total Parks	3	3	3	4	4	4
Water Plant						
Operations Supervisor	1	1	1	1	1	1
System Tech 3 (A or B License)	2	1	1	1	1	1
System Tech 2 (C License)	0	0	0	1	1	1
System Tech 1 (D License)	0	1	1	0	0	0
Total Water Plant	3	3	3	3	3	3
Water Distribution						
Mechanic	1	1	1	1	1	1
Meter Reader	2	2	2	2	2	2
Equipment Operator	1	1	1	1	1	1
Laborers	0	1	1	2	2	2
Utility Billing Coordinator	1	1	1	1	1	1
Total Water Distribution	5	6	6	7	7	7
Wastewater Treatment Plant						
Operations Supervisor	1	1	1	1	1	1
System Tech 3 (A or B License)	1	1	1	2	2	2
System Tech 2 (C License)	0	1	1	0	0	0
System Tech 1 (D License)	1	0	0	0	0	0
PT Labor	0	0	0	0	0.5	0.5
Total Wastewater Plant	3	3	3	3	3.5	3.5

