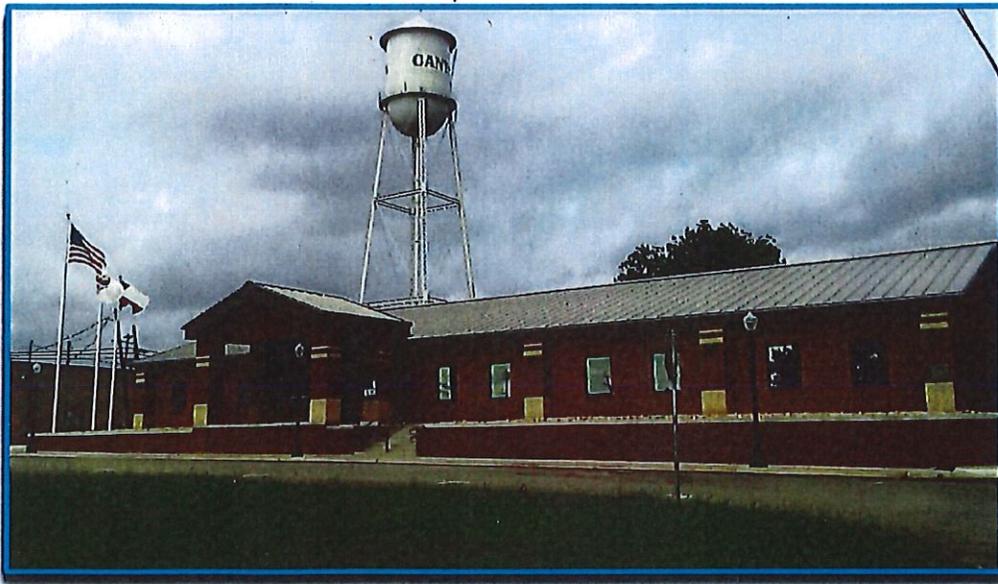


CITY OF CANTON

BUDGET FY 2017-2018



Adopted September 5, 2017.

CITY OF CANTON 2017-2018 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

Lisette Williams

This budget will raise more revenue from property taxes than last year's budget by an amount of \$50,979 which is a 4.20% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$8,927.

City Council Record Vote

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

FOR: STEWART, MALOUF, MOORE, ODIC, PERKINS

AGAINST: NONE

PRESENT and not voting: NONE

ABSENT: NONE

Tax Rate	Proposed FY 2017-2018	Adopted 2016-2017
Property Tax Rate	.4203320	.4203320
Effective Rate	.3933110	.3979855
Effective M&O Tax Rate	.181207	.1481200
Rollback Tax	.45002885	.44348671
Debt Rate	.239125	.2463

The total amount of municipal debt obligation secured by property taxes for the City of Canton is \$2,339,219.

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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

201 N. Buffalo
Canton, Texas 75103

City of Canton

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

September 5, 2017

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 2017-2018. 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.
- Continue investing in utilities and streets infrastructure and improvements

THE BUDGET PROCESS

The budget process began in May 2017 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 presented to the City

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

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 5, 2017.

MAJOR CONSIDERATIONS

- Ended 2016-2017 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
- Reassigned two full-time staff positions from the Municipal Court and Transfer Station to First Monday to address increased needs in the Parks and First Monday
- Budgeted conservatively for employee salary increases; merit based focused only
- Healthcare premiums and mandated costs remain basically the same
- Legal fees and insurance premiums increase due to increase in claims
- Budget is heavy on mandated or prudent capital improvements, including improvements at the Water Treatment Plant and Wastewater Treatment Plant
- Budget includes plans for major streets improvements
- Budget provides continued plans to invest in capital improvements in most areas
- Budget provides plans for future water resource planning

GENERAL FUND

- Total Revenues -- slightly higher property tax revenue; sales tax revenues budgeted slightly higher on projections from FY 2017 revenue; Profits transferred from First Monday and the Sanitation Fund to fund capital improvements and supplement operations
- Ad valorem taxes -- tax rate is kept steady at \$0.420332 per \$100 valuation
- Contractual services -- demolition expenses for condemned property; lease on property for New City Hall parking lot;
- Maintenance -- Streets maintenance; code enforcement expenses
- Capital -- Two replacement vehicles, two replacement computers for Police Department and five replacement computers for the Administration Department

UTILITY FUNDS

- Total revenues -- higher in FY 2017, based budget off year-end projections, profits transferred from First Monday to fund water and wastewater capital improvements
- Maintenance -- maintain water lines, sewer lines, meter boxes, and fire hydrants
- Contractual services -- TOPO map for future water planning needs; recycling bin and service at the police station to provide recycling services at no extra cost to the public
- Capital -- replacement of aging water lines around the city square; SCADA System monitoring upgrades to the sewer system, manhole replacements, and additional phases of West and South Sewer Outfalls

FIRST MONDAY

- Total Revenues --- year end projections relatively flat; budget based off of FY 2015-2016 projections
- Contractual services -- Fireworks display, marketing funds to CEDC
- Capital – refurbishing Main Gate Office Building; 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 will be \$7.5 million by year-end with 2030 final payoff (\$6.8 million general obligation debt and \$720,000 utility debt)
- Canton EDC has contractual obligation to pay water well and water tower long-term debt with a year-end balance of \$2.9 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

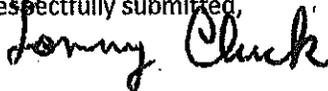
- Streets Improvements-- \$2,500,000 in Streets & Utilities Improvements to be funded from 2017 CO Proceeds

SUMMARY

- \$15,816,320 Budget (\$14,572,525 excluding internal transfers between funds)
- Cash requirements per auditors' recommendations met in all funds
- Decrease in Total Fund Balance of \$987,000 in Fiscal Year End 2018 (due to council approval to utilize Reserve Funds to cover capital projects and outlays)

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, Council is making safety and code violations and their corrective action a priority. 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,



Lonny Cluck
City Manager

GOALS & OBJECTIVES

CITY OF CANTON

City Management FY 2017-2018

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

Administration FY 2017-2018**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 2017-2018

Goal 1: Update City of Canton Building Codes

Objective 1: Update City of Canton Building Codes from 2006 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

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 2017-2018

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 2017-2018

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 2017-2018

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

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 2017-2018

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 2017-2018

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 2017-2018***

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 2017-2018

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

Sanitation FY 2017-2018

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 2017-2018**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. 2017-11

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF CANTON FOR THE ENSUING FISCAL YEAR BEGINNING OCTOBER 1, 2017, AND ENDING SEPTEMBER 30, 2018; ADOPTING THE ANNUAL BUDGET OF THE CITY OF CANTON FOR THE 2017-2018 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, 2017, and ending September 30, 2018, 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 City Hall, 201 N. Buffalo, in the City of Canton on September 5, 2017, 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, 2017, and ending September 30, 2018, 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, 2017 and ending September 30, 2018.

SECTION 2. That the sum of \$5,154,375 for the payment of General Fund expenses of the City as hereinafter itemized is hereby appropriated to:

GENERAL FUND	
Administration	\$1,720,950
Development Services	\$ 130,175
Police Department	\$1,401,240
Animal Control Dept.	\$ 176,600
Municipal Court	\$ 158,150
Fire Department	\$ 602,910
Street Department	\$ 514,680
Parks Department	\$ 443,670
Grants	\$ 6,000
Inter-Fund Transfers	\$ 0

CITY OF CANTON

BUDGET ORDINANCE

Fiscal Year 2017-2018

SECTION 3. That the sum of \$2,340,795 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 \$857,650 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 \$517,800 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 \$3,194,795 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 \$736,650 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 \$445,475 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 \$2,500,000 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 \$2,500 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 5th day of September, 2017.

Lou Ann Everett, Mayor

ATTEST:

Debra Johnson, City Secretary

ORDINANCE NO. 2017-12

AN ORDINANCE OF THE CITY OF CANTON, TEXAS, LEVYING AD VALOREM TAXES FOR 2017 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 2017; 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 \$0.239125 for debt service and a tax rate of \$0.181207 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 2017 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 2017 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: \$0.239125 for interest and sinking fund requirements of the municipal government of the City and \$0.181207 for maintenance and operations of the municipal government of the City.

Section 3. All ad valorem taxes shall become due and payable on October 1, 2017, and all ad valorem taxes for the year 2017 shall become delinquent after January 31, 2018. If any person fails to pay the ad valorem taxes on or before the 31st day of January 2018, 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 5th day of September, 2017.

Lou Ann Everett, Mayor

ATTEST:
Debra Johnson, City Secretary

ORDINANCE NO. 2017-13

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, 2017.

PASSED ADOPTED AND APPROVED by a majority vote of the City Council of Canton, Texas, on this the 5th day of September, 2017.

Lou Ann Everett, Mayor

ATTEST:

Debra Johnson, City Secretary

CITY OF CANTON

FEE SCHEDULE

Fiscal Year 2017-2018

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	
Accessory Building Trade	\$.06 per sq. ft., Minimum \$25.00, per trade for accessory building	
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	
Plan Review (Commercial updates after plans issued)	\$10.00 per page	
Engineer's Review	Cost plus 10%	
Foundation Repairs	\$50.00 with Engineer Design	

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
Administration Fee (required annually for all construction)	\$20.00 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

CITY OF CANTON

FEE SCHEDULE

Fiscal Year 2017-2018

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)	\$100.00
Outdoor Burn Permit (commercial)	\$200.00

Emergency Alarms – A \$50 fine will be imposed after three false alarms for either commercial or residential first responder alarms.

ANIMAL SHELTER FEES

Impoundment fee – unrestrained dog or cat without vaccination tag or license attached:	
1 st offense	\$30.00
Each subsequent offense	\$30 x number of offenses for owner
Impoundment fee – unrestrained dog or cat displaying evidence of vaccination or registration:	
1 st offense	\$25.00
Each subsequent offense	\$30 x number of offenses for owner
Impoundment fee - livestock	
1 st offense	\$35.00
Each subsequent offense	\$30 x number of offenses for owner
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)
Euthanasia / Disposal Fee	\$40.00
Surrenders (inside city limits)	
1 st adult animal	\$20.00
Each additional adult animal	\$10.00 each
Puppies / Kittens	\$5.00 each
Surrenders (from Van, Wills Point or Grand Saline only)	
Adult	\$30.00 each
Puppies / Kittens	\$10.00 each
10-day hold	\$100.00

CITY OF CANTON

FEE SCHEDULE

Fiscal Year 2017-2018

WATER TAP FEES		Residential	Commercial	SEWER TAP FEES	
Water Tap - 1"		\$ 725.00	\$ 825.00	Sewer Tap - Residential	\$625.00
Water Tap - 2"		\$ 925.00	\$ 1025.00	Sewer Tap - 4" Commercial	\$825.00
Meter - 3/4"		\$ 150.00	\$ 150.00	Sewer Tap - Over 4"	To be installed by owner
Meter - 1"		\$ 250.00	\$ 250.00	Street Cut	\$800.00 (asphalt) \$750.00 + concrete reimbursement (concrete)
Meter - 2"		\$2750.00	\$2750.00	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		Meter Deposits
	Inside City	Outside City	Inside City	Outside City	
0 - 750 gallons	\$12.00	\$28.25	\$18.00	\$29.75	Residential Utility Deposit
751 - 2,500 gallons	\$4.75 per thousand		\$4.75 per thousand		Commercial Utility Deposit
2,501 - 5,000 gallons	\$4.80 per thousand		\$4.80 per thousand		2 1/2" Hydrant Utility Deposit
5,001 - 10,000 gallons	\$4.85 per thousand		\$4.85 per thousand		Credited after appx. 1 yr of timely payments
10,001 - 15,000 gallons	\$4.90 per thousand		\$4.90 per thousand		Increase by \$50 upon 3 rd disconnect
15,001 - 25,000 gallons	\$4.95 per thousand		\$4.95 per thousand		Bulk Water Rates
25,001 - 50,000 gallons	\$5.00 per thousand		\$5.00 per thousand		\$20 / 1000 gal
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	\$19.05	\$34.80	\$25.80	\$39.30	\$21.73	\$29.65
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

FEE SCHEDULE

Fiscal Year 2017-2018

GARBAGE RATES

Residential	
1 x week curbside, 9 bag max (inside city only)	\$10.45
Polycart, 1 x week (inside city)	\$12.95
Polycart, 1 x week (outside city)	\$16.95

Commercial Cart Service 1 x week	\$23.15
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Commercial Hand Load	1 x week	2 x week
0 to 5 bags	\$16.42	\$19.97
6 to 10 bags	\$19.61	\$22.29
11 to 15 bags	\$24.57	\$26.70
16 to 20 bags	\$27.41	\$32.73

Size	1 x week	2 x week	3 x week	4 x week	Extra unscheduled (amt added to base charge)
2 yard	\$51.57	\$83.55	\$109.28		\$20.91
3 yard	\$59.36	\$110.85	\$166.24		\$22.46
4 yard	\$75.75	\$131.91	\$178.72		\$26.92
6 yard	\$104.61	\$161.56	\$202.91		\$34.83
8 yard	\$128.01	\$198.24	\$239.57	\$282.63	\$44.80

Industrial Containers		
Size	Rent	Haul
20 cu yard open top	\$93.00	\$383.77
30 cu yard open top	\$96.80	\$470.05
40 cu yard open top	\$104.61	\$544.99
30 cu yard compacted	negotiated	
40 cu yard compacted	negotiated	

TRANSFER STATION RATES - The Transfer Station rates can be obtained by calling Sanitation Solutions at 903-567-4760.

SIGN PERMIT FEES (Fees double if work started without permit)			Miscellaneous fees (Fees double if work started without permit)	
Wall or pole sign	<50 sq. ft.	\$35.00	Re-Inspection Fee	\$50.00
Wall or pole sign	50 – 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
		\$25.00	Also see fire inspection fees for C.O.	
Billboards, Single Face		\$150.00		
Billboards, Double Face		\$300.00		
Temporary Banners		\$25.00		
Illuminated Sign Fee		\$50.00		

CITY OF CANTON

FEE SCHEDULE

Fiscal Year 2017-2018

MISCELLANEOUS FEES

Production of Public Records	\$4.00	Police Incident/Accident Report		
	\$0.10 per page	Standard paper copy. Each side with recorded information is considered a page.		
	\$0.50 per page	Oversize paper copy. (e.g. 11" x 17", greenbar, bluebar, not including maps & photographs)		
	Actual Cost	Specialty Paper (e.g. Mylar, blueprint, blue-line, map, photographic)		
	\$1.00	Nonstandard copy:		
	Actual Cost	Diskette, Rewritable CD (CD-RW), Non-rewritable CD (CD-R), Audio Cassette		
\$2.50	Magnetic Tape, Data Cartridge, Tape Cartridge, JAZ Drive, Other Electronic Media			
\$3.00	VHS Video Cassette			
\$15.00 per hour	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).			
\$28.50 per hour	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.			
20% of labor charge	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).			
Actual Cost	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	\$200.00	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	\$200.00			
Application for Specific Use Permit	\$200.00	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	\$150.00			
Amended Plat	\$150.00	A revised plat correcting errors or making minor changes to the original recorded final plat.		
Plat	\$200.00	For a new Subdivision or large scale development		
Re-plat	\$200.00	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 2017-2018

	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	2,591,659	29,065	1,622,548	1,712,086	1,440,933	1,968,388	9,364,679
Revenues	4,473,985	3,700	2,500,000	2,536,770	3,003,200	925,670	13,443,325
Transfers In	688,000	0	0	655,795	0	292,000	1,635,795
Total Receipts	5,161,985	3,700	2,500,000	3,192,565	3,003,200	1,217,670	15,079,120
Expenditures	4,729,375	2,500	2,500,000	3,673,545	1,982,300	1,140,475	14,028,195
Transfers Out	(375,000)	0	0	(17,000)	(1,243,795)	0	(1,635,795)
Total Disbursements	5,104,375	2,500	2,500,000	3,690,545	3,226,095	1,140,475	15,663,990
REVENUES OVER EXPENDITURES	57,610	1,200	0	(497,980)	(222,895)	77,195	(584,870)
ENDING BALANCE	2,599,269	30,265	1,622,548	1,214,106	1,218,038	2,045,583	8,763,209

GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS

	General Fund	General Debt	Revenue Debt
BEGINNING BALANCE as of 10-1-17	2,591,659	1,682,582	285,806
Revenue:			
Taxes	3,187,100	697,420	
License & Fees	5,300		
Permits	61,000		
Fines & Court Fees	164,950		
Charge for Services	67,500		
Franchise Fees	240,000		
Rental Income	71,080		
Intergovernmental Revenues	266,855	0	220,250
Grant Revenue / Donations	8,400		
C.O. / Bond Proceeds	0		
Loan / Ltd Tax Note Proceeds	0		
Transfers	688,000		225,700
Miscellaneous	401,800	8,000	0
Total Revenues	5,161,985	705,420	445,950
Expenditures:			
Current:			
Administration Department	1,295,950		
Development Services	130,175		
Police Department	1,401,240		
Animal Control Department	176,600		
Municipal Court Department	158,150		
Fire Department	602,910		
Streets Department	514,680		
Parks Department	443,670		
Grant / Donations Projects	6,000		
Utilities			
First Monday			

GOVERNMENTAL FUNDS Cont.

DEBT SERVICE FUNDS Cont.

	General Fund	General Debt	Revenue Debt
Debt Service:			
Principal Retirement		636,240	351,250
Interest and Fees		59,510	93,475
Debt Issuance Costs		0	
Total Expenditures	<u>4,729,375</u>	<u>695,750</u>	<u>444,725</u>
Excess of Revenues over/under Expenditures	<u>432,610</u>	<u>9,670</u>	<u>1,225</u>
Other Financing Sources (uses):			
Operating transfers in	688,000	66,300	226,700
Operating transfers out	(50,000)	0	0
Operating transfers out	<u>(375,000)</u>	<u>66,300</u>	<u>225,700</u>
Excess of Revenues and Other Sources over/under Expenditures and Other Uses	<u>745,610</u>	<u>75,970</u>	<u>226,925</u>
PROJECTED ENDING BALANCE 9-30-18	<u>3,024,269</u>	<u>1,692,252</u>	<u>287,031</u>

GOVERNMENTAL FUNDS

	Capital Improvements	Special Revenue Fund	Forfeiture Fund
BEGINNING BALANCE as of 10-1-17	1,622,548	0	29,065
Revenue:			
Taxes			
Permits			
Fines & Court Fees			
Charge for Services			
Franchise Fees			
Rental Income			
Intergovernmental Revenues			
Grant Revenue / Donations			
C.O. / Bond Proceeds	2,500,000		3,700
Miscellaneous			3,700
Total Revenues	2,500,000	0	3,700
Expenditures:			
Current			
Administration Department			
Police Department			
Development Services			
Animal Control Department			
Municipal Court Department			
Fire Department			
Streets Department			
Parks Department			
Capital / Supplies	2,500,000		2,500
Utilities			
First Monday			
Debt Service:			
Principal Retirement			
Interest and Fees			
Total Expenditures	2,500,000	0	2,500
Excess of Revenues over/under Expenditures	0	0	1,200
Other Financing Sources (uses):			
Operating transfers in	0	0	0
Operating transfers out	0	0	0
Excess of Revenues and Other Sources over/under Expenditures and Other Uses	0	0	1,200
PROJECTED ENDING BALANCE 9-30-18	1,622,548	0	30,265

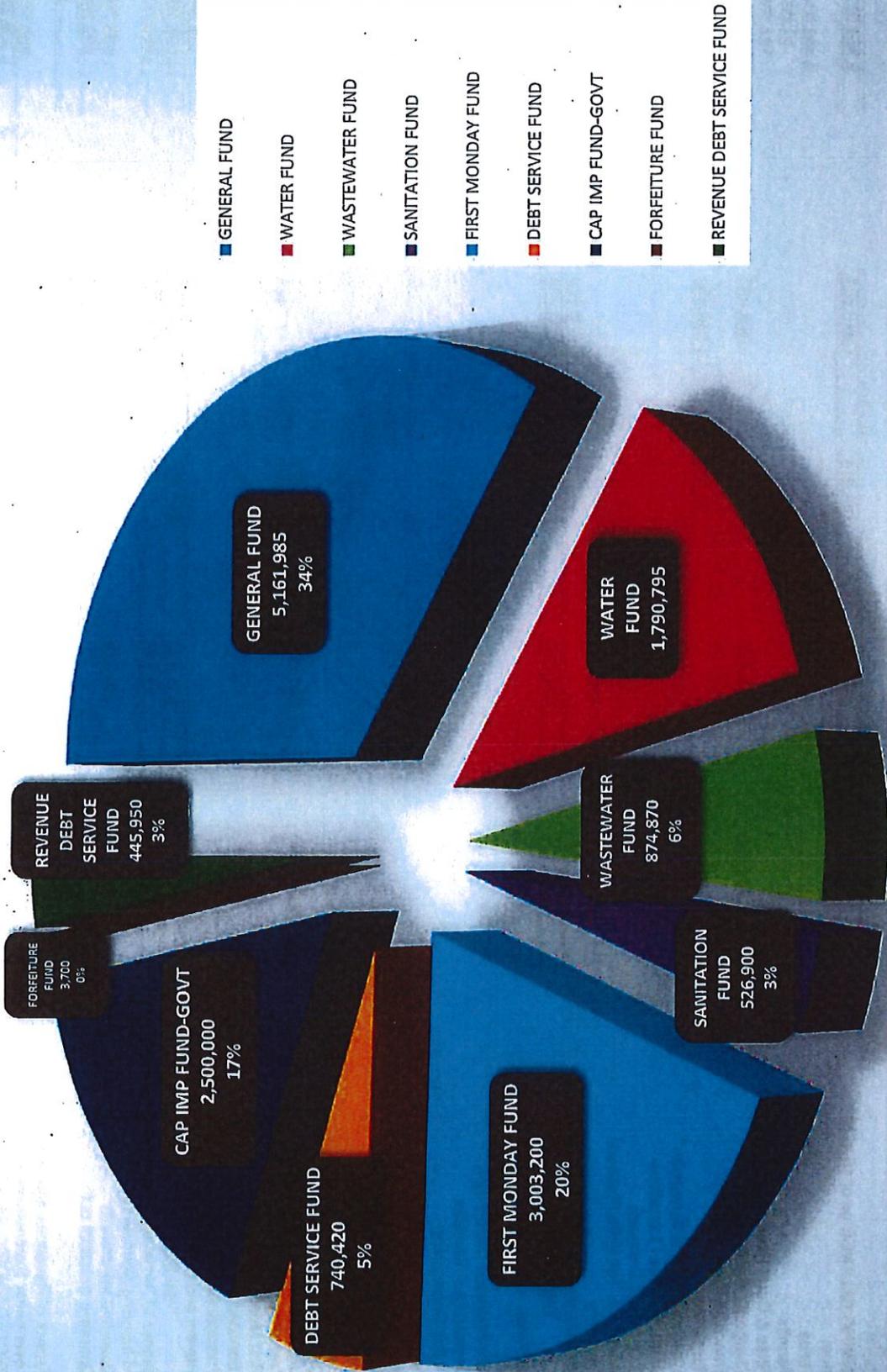
ENTERPRISE FUNDS

	Water Fund	Wastewater Fund	Sanitation Fund	First Monday Fund	ALL FUNDS 2017-2018
BEGINNING BALANCE as of 10-1-16	1,230,534	296,478	185,073	1,440,933	9,364,679
Revenue:					
Taxes					3,884,520
Permits					61,000
Fines & Court Fees					164,950
Charge for Services	1,254,500	754,870	502,900	263,000	2,842,770
Franchise Fees					240,000
Rental Income			24,000	2,730,500	2,825,580
Intergovernmental Revenues					487,105
Grant Revenue / Donations					8,400
C.O. / Bond Proceeds					2,500,000
Loan / Ltd. Tax Note Proceeds					0
Transfers	535,795	120,000		9,700	423,700
Miscellaneous	500				
Total Revenues	1,790,795	874,870	526,900	3,003,200	13,438,025

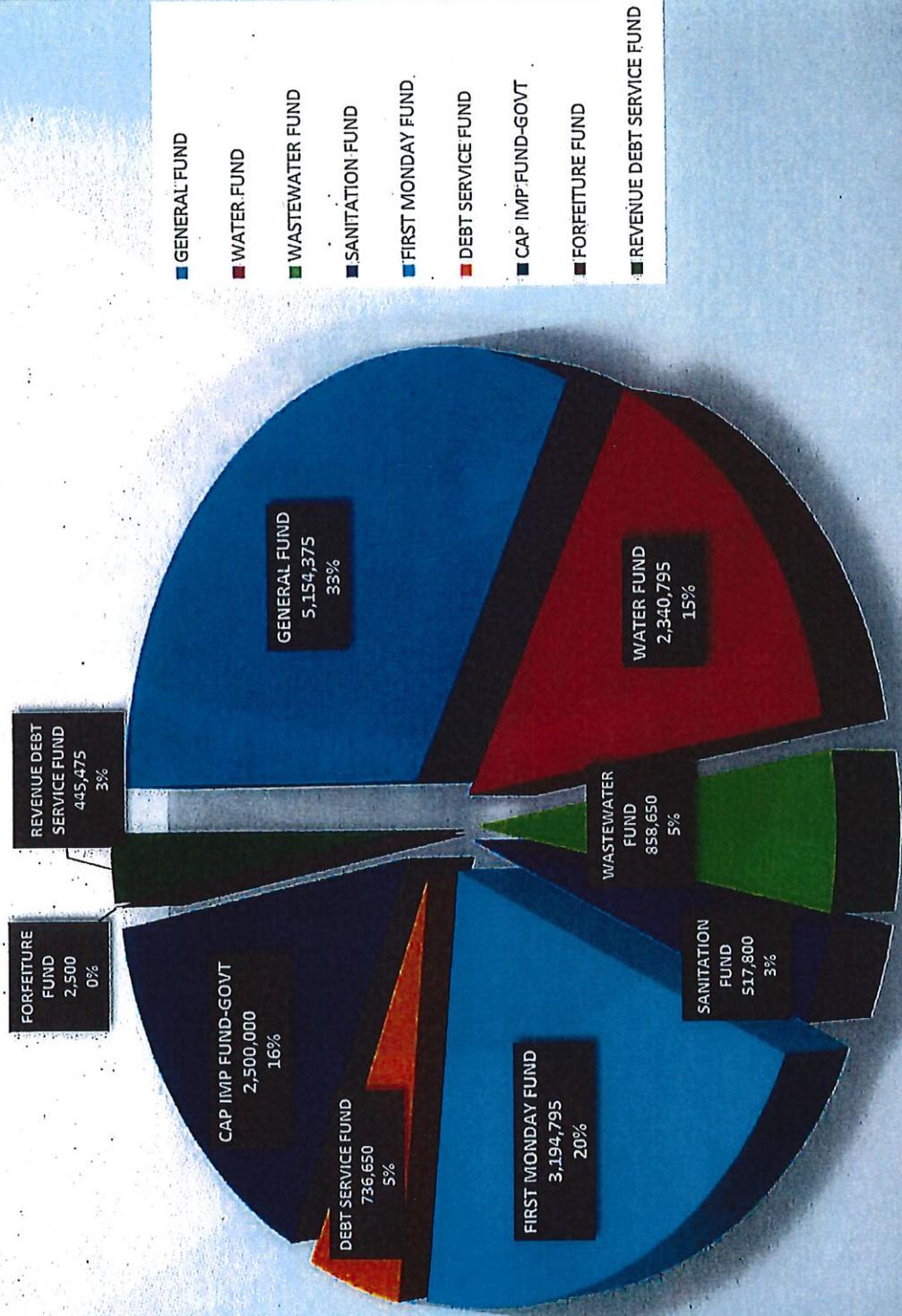
Expenditures:					
Current					
Administration Department					1,295,950
Development Services					130,175
Police Department					1,401,240
Animal Control Department					176,600
Municipal Court Department					158,150
Fire Department					602,910
Streets Department					514,680
Parks Department					443,670
Capital / Grant Projects					2,508,500
Utilities					3,673,545
Transfers	2,340,795	831,950	500,800	1,177,495	1,982,300
First Monday	0		17,000	1,982,300	

Debt Service:					
Principal Retirement					987,490
Interest and Fees					152,985
Total Expenditures	2,340,795	831,950	517,800	3,159,795	14,028,195
Excess of Revenues over/under Expenditures	(550,000)	42,920	9,100	(156,595)	(590,170)
Other Financing Sources (uses):					
Operating transfers in	535,795	120,000	0	0	1,635,795
Operating transfers out	0	0	(17,000)	(1,243,795)	(1,635,795)
	535,795	120,000	(17,000)	(1,243,795)	0
Excess of Revenues and Other Sources over/under Expenditures and Other Uses	(14,205)	162,920	(7,900)	(1,400,390)	(590,170)
PROJECTED ENDING BALANCE 9-30-17	680,535	339,398	194,173	1,284,338	8,809,609

FY 2017-2018 Total Revenue by Fund - \$15,047,820



FY 2017-2018 Total Expenditure By Fund \$15,751,040





CITY OF CANTON
FY 2017-2018 Budget and Tax Rate Public Hearing/Adoption Schedule

March 18	Regular Council Meeting – Request for Council Goals
April 18	Regular Council Meeting – Update council goals and Approve Calendar
March 15 - 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 6	Budget Worksheets and Year-to-Date Expense Reports to Directors and Supervisors; Deadline for Directors & Supervisors to Turn in Goals & Objectives
May 6 - 27	Directors & Supervisors Research Project Costs & Prepare Line-Item Departmental, Equipment Replacement, Capital Improvement and Special Revenue Budgets
May 31	Deadline for Appraisal District to Send Notice of Appraised Values
May 16 - 31	Directors & Supervisors Meet with City Manager and Finance Director to Complete Dept. Budgets
May 31	Deadline for Completion of Departmental Budgets
June 1	Receive Appraisal District's Proposed Budget
June 10	Deadline for Combination of Departmental Budgets
June 12 - 24	City Manager's Review / Revision of Combined Budget
June 27	Combined Budget to Staff
June 30	Staff Meeting on Combined Budget
July 3	First Draft of Budget to Council
July/Aug	Finance Director Continues Budget Report Enhancements
July 10	Appraisal District Begins Effective Tax Rate Calculation
July 15	Special Council Meeting – Saturday Budget Retreat
July 18	Regular Council Meeting
July 21	Deadline for Appraisal District to Send Certified Values
July 25	Special Council Meeting – Budget Work Session
August 1	Appraisal District Publishes Effective & Rollback Tax Rates by Aug. 4
August 1	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 4	Budget Filed with City Secretary (30 days prior to tax levy adoption)
August 8	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 15	Regular Council Meeting – Budget Work Session, if necessary
August 22	Special Council Meeting - First Public Hearing on Proposed Tax Rate (PH on weekday no sooner than 3 days apart)
August 29	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)
August 28	Publish Notice of Impending Vote on Tax Revenue Increase in Paper and Website (between 2nd PH and vote) (Send notice 8/25/17)
September 5	Special Council Meeting - Adopt Budget and Tax Rate (3-14 days after 2nd PH on tax rate)
September 11	File Copy of Budget with City Secretary, County Clerk and Bonding Agencies
September 15	Appraisal District Deadline for Adoption of Tax Rate
September 19	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.

LONG RANGE FINANCIAL PLAN

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.

CITY OF CANTON

CHART OF FUNDS

Fiscal Year 2017-2018

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

- 900 Debt Payments / Expenses
- 921 Debt Payments/Expenses on 2015 Tax Note
- 922 Debt Payments/Expenses on 2017 CO for Streets Improvements

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

- 921 2015 Series for New City Hall
- 922 2016 Series for Streets Improvements

CITY OF CANTON

CHART OF FUNDS

Fiscal Year 2017-2018

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
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

CITY OF CANTON
Fiscal Year 2017-2018

Capital Asset Statistics by Function

Function/Program	FISCAL YEAR ENDING SEPTEMBER 30						
	2010	2011	2012	2013	2014	2015	2016
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
1 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)	49	49	49	49	49.3	50	50
Fire Hydrants	245	245	245	247	261	261	261
Storm Sewers (miles)	1.25	1.25	1.25	1.25	1.25	1.25	1.25
Sanitary Sewers (miles)	45	45	47.5	47.9	48	49	49
First Monday (acres)	100	100	100	100	100	100	100

CITY OF CANTON**DEMOGRAPHIC AND ECONOMIC STATISTICS****Fiscal Year 2017-2018**

Fiscal Year	Estimated Population	Personal Income²	Per Capita Income₂	Average Age²	Grade School Enrollment³	Unemployment Rate⁴
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	\$22,305	39	968	6.60%
2013	3,581 ⁶	\$41,708	\$23,141	39	980	5.60%
2014	3,581 ⁶	\$44,411	\$22,305	41.5	994	4.50%
2015	3,581 ⁶	\$44,411	\$24,264	37	1,022	4.40%
2016	3,581 ⁶					
2017	3,581 ⁶					

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

CITY OF CANTON**Principal Employers****Fiscal Year 2017-2018**

Employer	Business Type	Number of Employees
Wal-Mart Supercenter	Retail	330
Canton I.S.D.	Public Education	294
Van Zandt County	Government	229
Canton Oaks	Nursing Care/Rehab Facility	93
Duke's Travel Plaza	Retail Food/Gas	84
City of Canton	Government	83
Brookshire's	Retail Grocery	75
Winning Strategies	Telemarketing	73
EPIC Industrial, Inc.	Manufacturing	50
Christus Trinity Mother Frances	Medical	49
Splash Kingdom (Seasonal)	Waterpark	49

Source: Canton Economic Development Corporation



CITY OF CANTON

ESTIMATED AD VALOREM TAX

Revenue and Distribution 2017-2018

2017 TAX ROLL

Real & Personal Property	290,986,220
Industrial	9,211,191
Mineral	<u>0</u>
Total Taxable Value	300,197,411
Less Frozen Value	<u>34,532,524</u>
Taxable Value less Frozen Value	265,664,887
Rate Per \$100 Valuation	<u>0.4203320</u>
Tax Levy	1,116,875
Plus Frozen Taxes	<u>125,408</u>
Total Tax Levy	1,242,083
Percent of Collection	97%
Estimated Current Tax Collections	<u><u>1,204,820</u></u>

SUMMARY OF TAX COLLECTION

Current Tax	1,204,820
Delinquent Tax	
Penalty & Interest	6,000
	<u><u>1,210,820</u></u>

PROPOSED DISTRIBUTION

	<u>Rate</u>	<u>% of Total</u>	
GENERAL FUND			
Current Tax			519,403
Delinquent Tax			3,500
Penalty & Interest			<u>4,200</u>
Total General Fund	<u>0.181207</u>	<u>43.1%</u>	<u>527,103</u>
DEBT SERVICE FUND			
Current Tax			685,417
Delinquent Tax			5,000
Penalty & Interest			<u>7,000</u>
Total Debt Service Fund	<u>0.239125</u>	<u>56.9%</u>	<u>697,417</u>
TOTAL ALL FUNDS			<u><u>1,224,520</u></u>

CITY OF CANTON**AD VALOREM TAX RATE****2017 Effective Tax Rate**

Schedule A

M & O
I & S\$2,778,533
\$ 1,195,326**SCHEDULE B****FY 2017-18 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	Total Payment
2007 Series Certificates of Obligation	225,000	9,000	300	234,300
2010 Utility Revenue Bond	45,000	32,510	300	77,810
2011 Series Certificates of Obligation	85,000	57,738	300	143,038
2014 Series Refunding Bond	295,000	3,363	300	298,663
2015 Limited Tax Note	300,000	39,022	300	339,322
2015 Public Property Finance Contract	37,490	9,110	300	46,900
2017 Series Certificates of Obligation	0	75,878	300	76,178
	0	0	0	0

Total Required for 2017-18 Debt Service	<u>1,216,211</u>
Less Amount (if any) Paid from Funds Listed in Schedule A	<u>520,798</u>
Less Excess Collections Last Year	<u>0</u>
Equal Total to be Paid from Taxes in 2017-18	<u>695,413</u>
Plus Amount Added in Anticipation the City will Collect Only 100% of its taxes in 2018	<u>0</u>
Equal Total Debt Levy	<u>695,413</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 \$877,799 in additional sales and use tax revenues.

CITY OF CANTON
Fiscal Year 2017-2018

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%
2015	\$1,151,134	\$1,134,375	98.82%	\$ 802	\$1,114,866	98.54%
2016	\$1,199,805	\$1,179,868	98.01%	\$ 6,771	\$1,187,743	98.31%

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

CITY OF CANTON
Fiscal Year 2017-2018

Principal Taxpayers

Taxpayer	Assessed Taxable Value	Rank	Percent of Assessed Taxable Value
Henry Lewis	13,287,970	1	4.78%
WalMart Real Estate Business Trust	6,290,880	2	2.26%
Brookshire Grocery Co.	6,221,710	3	2.24%
Wal-Mart Stores Texas LP #827	5,841,870	4	2.10%
Texas NH1 Investors LLC	5,427,310	5	1.95%
D Bridwell Canton LP	4,689,650	6	1.69%
Kingdom Perspective GP LTD	4,044,940	7	1.45%
Paul Michael	3,652,130	8	1.31%
Hagio Technologies LLC	3,490,280	9	1.25%
Zanbaka USA LLC	3,250,030	10	1.17%
Total Assessed Valuation	<u>\$56,196,770</u>		<u>20.21%</u>

Source: Van Zandt County Appraisal District

CITY OF CANTON
Fiscal Year 2017-2018

CAPITAL PROJECTS AND CAPITAL OUTLAY

GENERAL FUND

Administration		
(2) Trucks	1-100-5520	\$40,000
(5) Replacement Computers	1-100-5545	\$10,000
Police Dept		
Sally Port	1-200-5501	\$14,000
(2) Police Vehicle Equipment Radios & Cameras	1-200-5520	\$30,000
(2) New Computers	1-200-5530	\$6,000
Animal Control		
Additional Animal Housing for Cats	1-250-5501	\$20,000
Fire Dept		
Early Warning Sirens	1-300-5501	\$30,000
Generator Plug	1-300-5501	\$5,000
Back Steps	1-300-5501	\$8,000
Streets		
Capital Streets Improvements	1-400-5510	\$100,000
Parks		
White Crushed Rocks for Parking Lot	1-500-5530	\$30,000
TOTAL GENERAL FUND		\$293,000

WATER FUND

Water Treatment Plant		
Wells and City Lakes Capital - New Well	2-600-5502	\$375,000
Water Rights	2-600-5502	\$300,000
Water Distribution		
Replace 3" Water Main w/6" on Hwy 19	2-650-5514	\$20,000
Downtown Utility Replacement Project	2-650-5514	\$550,000
Replace Aging Water lines around the square	2-650-5515	\$50,000
Grasshopper & 1 Weedeater	2-650-5530	\$10,000
TOTAL WATER FUND		\$1,305,000

WASTEWATER FUND

Wastewater Treatment Plant		
New Rotors	5-700-5516	\$30,000
SCADA	5-700-5516	\$20,000
Generator	5-700-5516	\$100,000
Wastewater Collection System		
South Outfall	5-750-5517	\$50,000
West Outfall	5-750-5517	\$50,000
Manhole Replacements	5-750-5517	\$50,000
		\$300,000

CITY OF CANTON**CAPITAL PROJECTS AND CAPITAL OUTLAY***Fiscal Year 2017-2018***FIRST MONDAY FUND**

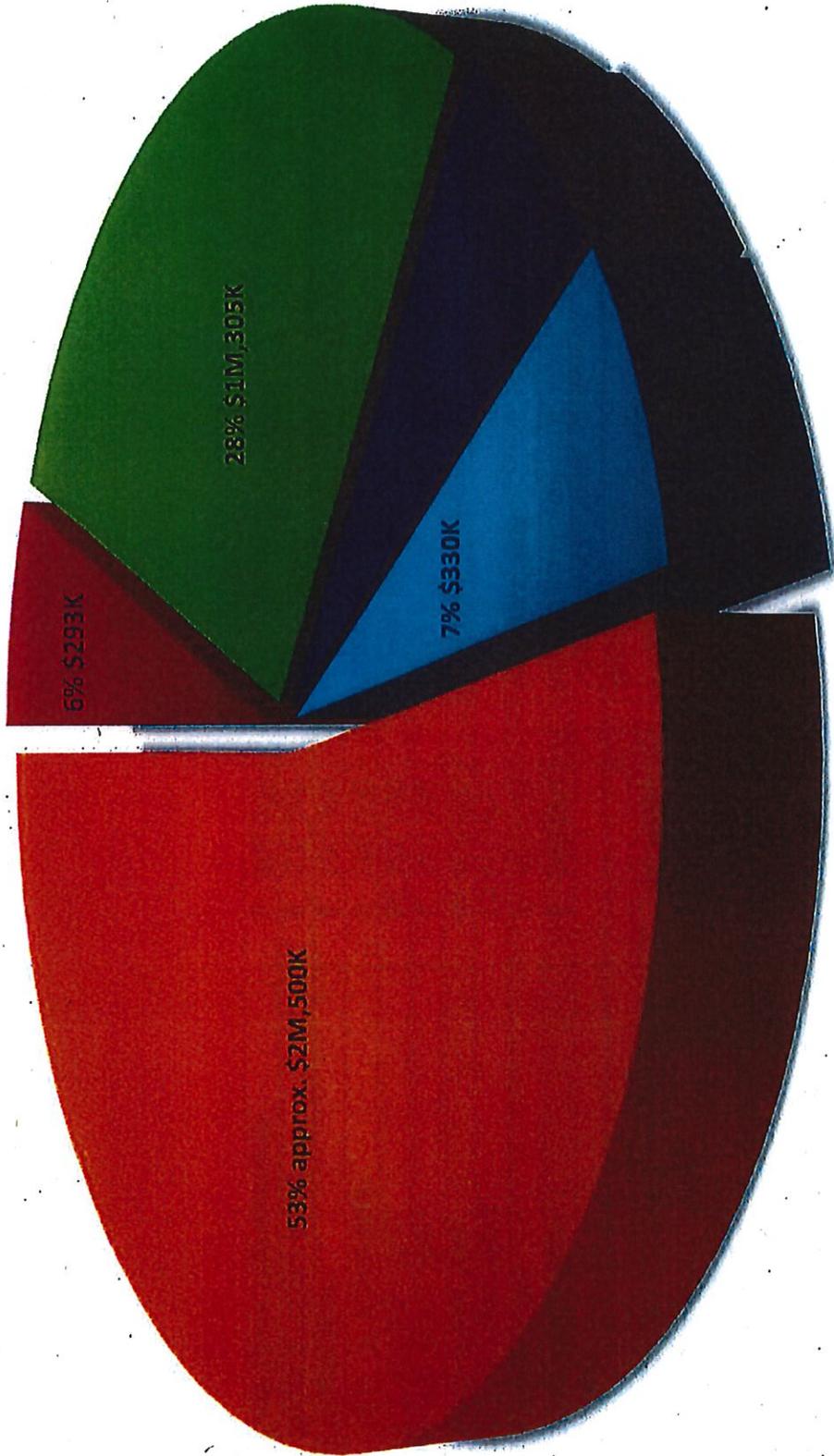
FM Streets Improvements	3-800-5501	\$50,000
Row 3 Change to One-Way	3-800-5501	\$50,000
Retaining Wall	3-800-5501	\$135,000
FM Drainage System & Bridge Improvements	3-800-5501	\$50,000
Replace Supervisor's SUV w/ Small Vehicle	3-800-5520	\$25,000
FM Equipment	3-800-5530	\$20,000

\$330,000**TOTAL FIRST MONDAY FUND****CAPITAL IMPROVEMENTS - GOVERNMENTAL**

2017 Streets Improvements (Sides Circle, Etc.)	7-922-5510	\$2,500,000
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TOTAL CAPITAL IMPROVEMENTS\$2,500,000**TOTAL CAPITAL PROJECTS AND CAPITAL OUTLAY**\$4,728,000

FY 2017-2018 CAPITAL PROJECTS AND CAPITAL OUTLAYS \$4,728,000



■ GENERAL FUND ■ WATER FUND ■ WASTEWATER FUND ■ FIRST MONDAY FUND ■ CAPITAL IMPROVEMENTS- CONTINUED STREET PROJECT

PROJECTS FOR FUTURE CONSIDERATION (After 2017-2018 Budget)

Council Requests		Sewer System	
Incentivize for Single-Family Development		West Outfall	\$ 400,000
Solar Panels on FM Pavilions	\$250,000	East Outfall	\$ 300,000
Surveillance Cameras on FM Grounds	\$750,000	South Outfall	\$ 180,000
Top Considerations			
Raise Hwy 243 Water Tower	\$ 500,000	Hwy 64 East Sewer Improvements	\$ 500,000
Equipment Replacement Fund	\$1,000,000	WWTP Expansion	\$8,000,000
Prepayment on Radio System	\$250,000	First Monday	
		Buy 2 New Trams	\$ 60,000
Water System		Upgrade RV Parks	\$ 250,000
Hwy 19 North Water Main	\$ 500,000	New Tram Route	\$ 100,000
Well #4 & Water Main	\$ 450,000	Dredge Creek	\$ 50,000
South E.S.T. & Water Main	\$3,000,000		
12" I-20 North Water Main	\$1,400,000	Two Covered Walkways	\$ 50,000
12" West Side Water Main	\$ 520,000	Store & Stay	\$ 500,000
North E.S.T. & Water Main	\$2,300,000	Flower Beds at Civic Center	\$ 20,000
Hwy 64 West 10" Water Main	\$ 200,000	Acquire Property	\$ 500,000
FM 17 6" Water Main	\$ 100,000	Big A** Fans for Trade Center IV	\$125,000
College Street 6" Water Main	\$ 300,000	Finish Retaining Wall	\$ 125,000
Hwy 64 East Sewer Improvements	\$ 500,000	Resurface Roads 100K/mile - approx. 20 miles	\$2,000,000

CITY OF CANTON**NOTABLE EXPENDITURES****Fiscal Year 2017-2018****Administration**

Fiscal Year End 2016-17 Audit	\$22,000
Lease on Pohl Property	\$10,000
Airport Maintenance	\$20,000
MHS Building Maintenance	\$10,000
USTI Software (Annual Maintenance)	\$8,000
Pocket Park Restoration Project	\$50,000

Development Services

Contractor Plan Review & Inspection	\$20,000
Expenses for Demolition & Raising Property	\$20,000

Police

Flash Bangs, and Other Tactical Supplies	\$4,000
Annual Professional Svcs Fee for 700 Radio System	\$30,000
Leads Online Software	\$1,800

Fire Department

Replacement Furniture	\$2,000
Code Enforcement Maintenance	\$25,000

Streets

Easement Surveys	\$3,000
Streets Maintenance	\$40,000
Storm Drain Maintenance	\$15,000

Parks

Repair Restroom & Equipment Room	\$5,000
Van Zandt Veterans Memorial	\$6,000
Hillcrest Cemetery-Headstone Restoration	\$5,000

Grants

Life/Disability Insurance for Volunteer Firefighters (100% reimbursable)	\$4,000
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Water Treatment Plant

Chemicals & Lab Testing	\$75,000
Water Wells, Plant, Tower Maintenance	\$13,000
Double Doors, Windows & Painting @ Pump House	\$19,000
Repairs on Multiple Pieces of Equipment	\$10,000

Water Distribution

Annual Replacement- Meters & Meter Boxes	\$15,000
Water Mains/Lines Regular Maintenance	\$80,000
Fire Hydrant Regular Maintenance	\$10,000

Wastewater Treatment Plant

Chemicals & Lab Testing	\$43,000
VFD for Rotors	\$10,000
Electrical and Lighting Repair (adding LEDs)	\$12,000
Plant General Maintenance	\$25,000

CITY OF CANTON**NOTABLE EXPENDITURES****Fiscal Year 2017-2018****Wastewater Collection**

Sewer Mains/Lines Regular Maintenance	\$25,000
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*Continued***Sanitation**

Building & Grounds Maintenance	\$5,000
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First Monday

Marketing Funds to CEDC/Marketing Dept.	\$140,000
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Deen RV Rental Lease	\$66,000
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Fireworks Display	\$13,500
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Building & Grounds Maintenance	\$50,000
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Debt Service Expenditure

Reserve for Future Debt-Payment for Radio System	\$250,000
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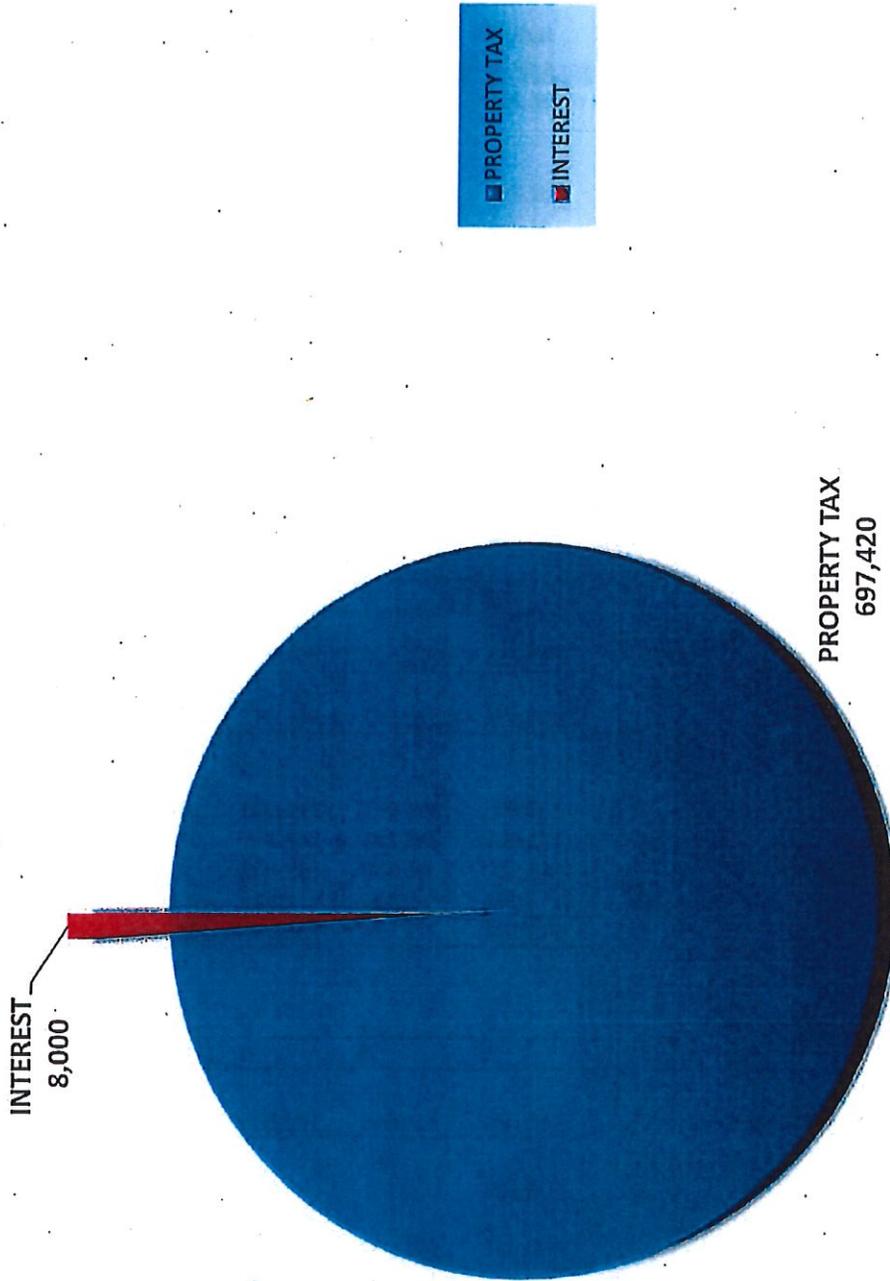
CITY OF CANTON

SUMMARY OF RECEIPTS AND EXPENDITURES

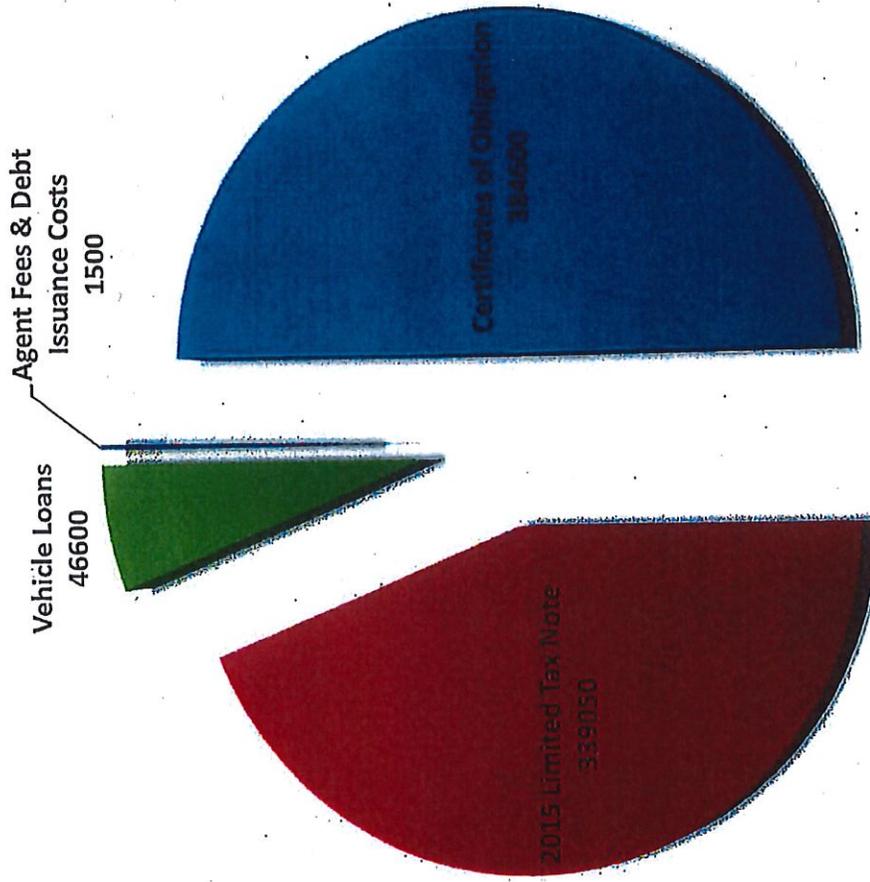
General Debt Service Fund 2017-2018

	Actual	Budget	Estimated	Proposed
	<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>
Beginning Fund Balance	1,166,976	1,665,522	1,665,522	1,682,582
Receipts				
Property Tax	658,767	700,890	710,315	697,420
Miscellaneous	0	0	0	0
Interest	2,728	4,500	8,750	8,000
Total Receipts	<u>661,495</u>	<u>705,390</u>	<u>719,065</u>	<u>705,420</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	66,300
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>66,300</u>
TOTAL CURRENT RECEIPTS	<u>661,495</u>	<u>705,390</u>	<u>719,065</u>	<u>771,720</u>
TOTAL FUNDS AVAILABLE	<u>1,828,471</u>	<u>2,370,912</u>	<u>2,384,587</u>	<u>2,454,302</u>
Expenditures				
CO Payments	9,655	310,560	310,560	384,480
Limited Tax Notes	129,643	343,345	343,345	339,050
Vehicle Loan Payments	23,300	46,600	46,600	46,600
Agent Fees	350	2,400	1,500	1,500
Total Expenditures	<u>162,948</u>	<u>702,905</u>	<u>702,005</u>	<u>771,630</u>
Transfers Out				
To Revenue 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>162,948</u>	<u>702,905</u>	<u>702,005</u>	<u>771,630</u>
Audit Adjustment	-2,022			
Ending Fund Balance	<u>1,665,522</u>	<u>1,668,007</u>	<u>1,682,582</u>	<u>1,682,672</u>

FY 2017-2018 General Debt Service Fund Revenue - \$705,420



**FY 2017-2018 General Debt Service Fund Expenditures -
\$736,650**



- Certificates of Obligation
- 2015 Limited Tax Note
- Vehicle Loans
- Agent Fees & Debt Issuance Costs

CITY OF CANTON

FUND REVENUES BY SOURCE

General Debt Service Fund 2017-2018

<u>Receipts</u>		<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Percent</u>
		<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>Change</u>
Taxes						
4310	Property Tax	654,164	690,890	697,815	685,420	-1%
4311	Delinquent Taxes	2,548	5,000	5,100	5,000	0%
4312	Penalties & Interest	2,055	5,000	7,400	7,000	40%
	Total	658,767	700,890	710,315	697,420	0%
Miscellaneous						
4350	Miscellaneous	0	0	0		0%
4395	Interest	2,728	4,500	8,750	8,000	78%
	Total	2,728	4,500	8,750	8,000	78%
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	66,300	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	66,300	0%
TOTAL CURRENT RECEIPTS		661,495	705,390	719,065	771,720	9%

CITY OF CANTON**DEPARTMENTAL EXPENDITURES SUMMARY*****General Debt Service 2017-2018***

<u>Expenditures</u>	<u>Actual 2016-2016</u>	<u>Budget 2016-2017</u>	<u>Estimated 2016-2017</u>	<u>Proposed 2017-2018</u>	<u>Percent Change</u>
Certificates of Obligation	9,655	310,560	310,560	384,480	24%
2010 Limited Tax Note	2,850	195,700	195,700	0	-100%
2015 Limited Tax Note	126,793	147,645	147,645	339,050	0%
Vehicle Loans	23,300	46,600	46,600	46,600	0%
Agent Fees & Debt Issuance Costs	350	2,400	1,500	1,500	-38%
TOTAL EXPENDITURES	162,948	702,905	702,005	771,630	10%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

General Debt Service Fund 2017-2018

<u>Expenditure</u>				<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Change</u>
				<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>	
4	900	5601	Cert. of Obligation-Princ.	0	215,000	215,000	225,000	5%
4	900	5611	Cert. of Obligation-Interest	8,800	17,600	17,600	9,000	-49%
			Total	8,800	232,600	232,600	234,000	1%
4	900	5605	Vehicle Loan-Principal	13,920	32,290	32,290	37,490	16%
4	900	5615	Vehicle Loan-Interest	9,380	14,310	14,310	9,110	-36%
			Total	23,300	46,600	46,600	46,600	0%
4	900	5607	2010 Ltd. Tax Note-Princ.	0	190,000	190,000	0	0%
4	900	5617	2010 Ltd. Tax Note-Int.	2,850	5,700	5,700	0	-100%
			Total	2,850	195,700	195,700	0	-100%
4	900	5621	2014 Refunding CO Principal	0	76,250	76,250	73,750	100%
4	900	5622	2014 Refunding Co Interest	855	1,710	1,710	850	100%
			Total	855	77,960	77,960	74,600	100%
4	900	5625	Agent Fees	350	1,300	1,500	1,500	15%
4	900	5630	Debt Issuance Costs	0	1,100	0	0	0%
			Total	350	2,400	1,500	1,500	-38%
4	921	5621	2015 Ltd Tax Note Principal	105,000	105,000	105,000	300,000	186%
4	921	5622	2015 Ltd Tax Note Interest	21,793	42,645	42,645	39,050	-8%
			Total	126,793	147,645	147,645	339,050	130%
4	922	5601	2017 CO Prin. for 2016 Street Impv	0	31,000	30,720	0	-100%
4	922	5611	2017 CO Int. for 2016 Street Impv.	0	37,000	36,000	75,880	105%
			Total	0	68,000	66,720	75,880	12%
TOTAL DEBT SVC DEPT FUND EXP				162,948	770,905	768,725	771,630	0%
TOTAL DEBT SVC FUND EXP				162,948	770,905	768,725	771,630	0%

CITY OF CANTON
Fiscal Year 2017-2018

GENERAL DEBT SERVICE FUND
Current Debt Service Requirements

ISSUE DATE	TITLE and PURPOSE	CURRENT REQUIREMENTS			DEBT BALANCE	
		PRINCIPAL	INTEREST	TOTAL	10/1/2017	9/30/2018
2007	Combination Tax and Revenue Certificates of Obligation - Street Improvements	225,000	9,000	234,000	225,000	0
2010	Limited Tax Note - Street / Utility Improvements	0	0	\$0	0	0
2014	Combination Tax and Revenue Certificates of Obligation Streets Portion Only (25%)	73,750	841	\$74,591	73,750	0
2015	Limited Tax Note -New City Hall, FM Trade Ctr IV Ext, Historic Water Tower, New Cell Tower	300,000	3,922	\$303,922	2,330,000	2,030,000
2015	Public Property Finance Contract -Fire Truck	37,490	9,110	\$46,600	309,219	271,729 0 0
2017	Combination Tax and Revenue Certificates of Obligation - Street Improvements	0	75,878	\$75,878	2,964,000	2,964,000
Total Budgeted Requirements		<u>\$636,240</u>	<u>\$98,751</u>	<u>\$734,991</u>		
TOTAL DEBT OUTSTANDING					<u>\$5,901,969</u>	<u>\$5,265,729</u>

CITY OF CANTON
Fiscal Year 2017-2018

GENERAL DEBT SERVICE FUND
Statement of Bonded Indebtedness

ISSUE DATE	TITLE and PURPOSE	TERM (Yrs)	ORIGINAL ISSUE AMOUNT	RETIRED IN PREVIOUS YEARS	DEBT BALANCE 10/1/2017	DEBT BALANCE 9/30/2018
2007	Combination Tax and Revenue Certificates of Obligation - Street Improvements 4%	11	1,400,000	1,175,000	225,000	0
2010	Limited Tax Note - Street / Utility Improvements	7	750,000	750,000	0	0
2014	Combination Tax and Revenue Certificate of Obligation -25%Street Improvements	4	368,750	295,000	73,750	0
2015	Limited Tax Note 1.79% -New City Hall, FM Trade Center IV Ext, Historic Water Tower, New Cell Tower	7	2,500,000	170,000	2,330,000	2,030,000
2015	Public Property Finance Contract -Fire Truck	9.5	379,000	32,291	346,709	309,219
2017	Combination Tax and Revenue Certificate of Obligation	13.5	300,000	36,000	264,000	264,000
TOTAL			<u>\$5,397,750</u>	<u>\$2,422,291</u>	<u>\$2,975,459</u>	<u>\$2,339,219</u>

CITY OF CANTON
 FY 2017-2018

GENERAL DEBT SERVICE FUND
Schedule of Requirements Oct 1, 2017 to Maturity

FISCAL YEAR ENDING 9-30	PRINCIPAL	INTEREST	TOTAL
2018	636,240	138,313	774,553
2019	917,509	114,354	1,031,863
2020	934,556	95,836	1,030,392
2021	955,631	76,913	1,032,544
2022	272,736	63,872	336,608
2023	279,870	56,824	336,694
2024	287,036	49,591	336,627
2025	294,233	42,174	336,406
2026	271,648	34,657	306,305
2027	262,000	27,904	289,904
2028	269,000	21,197	290,197
2029	276,000	14,310	290,310
2030	283,000	7,245	290,245
TOTAL	<u>\$5,939,459</u>	<u>\$743,189</u>	<u>\$6,682,648</u>

CITY OF CANTON
FY 2017-2018

CERTIFICATES OF OBLIGATION, 2007 SERIES
Schedule of Requirements Oct 1, 2016 to Maturity

<u>FISCAL YEAR ENDING 9-30</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2017	215,000	17,600	232,600
2018	225,000	9,000	234,000
2019	0	0	0
TOTAL	<u><u>\$440,000</u></u>	<u><u>\$26,600</u></u>	<u><u>\$466,600</u></u>

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

FISCAL YEAR ENDING 9-30	PRINCIPAL	INTEREST	TOTAL
2017	100,000	5,700	105,700
2018	0	0	0
2019	0	0	0
TOTAL	<u>\$100,000</u>	<u>\$5,700</u>	<u>\$105,700</u>

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

CITY OF CANTON
 FY 2017-2018

CERTIFICATES OF OBLIGATION, 2014 SERIES
Schedule of Requirements Oct 1, 2016 to Maturity

FISCAL YEAR ENDING 9-30	TOTAL PRINCIPAL	TOTAL INTEREST	TOTAL
2017	305,000	6,840	311,840
2018	295,000	3,363	298,363
2019	0	0	0
TOTAL	\$600,000	\$10,203	\$610,203

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
2017	76,250	1,710	77,960
2018	73,750	841	74,591
2019	0	0	0
TOTAL	\$150,000	\$2,551	\$152,551

75% IS UTILITY DEBT

FISCAL YEAR ENDING 9-30	UTILITY DEBT PRINCIPAL	UTILITY DEBT INTEREST	UTILITY DEBT TOTAL
2017	228,750	5,130	233,880
2018	221,250	2,522	223,772
2019	0	0	0
TOTAL	\$450,000	\$7,652	\$457,652

CITY OF CANTON
 FY 2017-2018

2015 LIMITED TAX NOTE
 Schedule of Requirements Oct 1, 2016 to Maturity

FISCAL YEAR ENDING 9-30	PRINCIPAL	INTEREST	TOTAL
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>\$2,435,000</u>	<u>\$136,622</u>	<u>\$2,571,622</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
 FY 2017-2018

2015 PUBLIC PROPERTY FINANCE CONTRACT
Schedule of Requirements Oct 1, 2016 to Maturity

FISCAL YEAR ENDING 9-30	PRINCIPAL	INTEREST	TOTAL
2017	32,291	44,309	46,600
2018	37,490	9,110	46,600
2019	38,509	8,091	46,600
2020	39,556	7,044	46,600
2021	40,631	5,969	46,600
2022	41,736	4,864	46,600
2023	42,870	3,730	46,600
2024	44,036	2,564	46,600
2025	45,233	1,368	46,600
2026	16,648	225	16,873
2027	0	0	0
TOTAL	\$379,000	\$57,273	\$436,273

Original Issue: \$379,000
 Original Purpose: Purchase a Fire Engine

CITY OF CANTON
FY 2017-2018

CERTIFICATES OF OBLIGATION, 2017 SERIES
Schedule of Requirements Issuance to Maturity

FISCAL YEAR ENDING 9-30	PRINCIPAL	INTEREST	TOTAL
7/1/2017	36,000	30,720	66,720
7/1/2018		75,878	75,878
7/1/2019	214,000	75,878	289,878
7/1/2020	220,000	70,400	290,400
7/1/2021	225,000	64,768	289,768
7/1/2022	231,000	59,008	290,008
7/1/2023	237,000	53,094	290,094
7/1/2024	243,000	47,027	290,027
7/1/2025	249,000	40,806	289,806
7/1/2026	255,000	34,432	289,432
7/1/2027	262,000	27,904	289,904
7/1/2028	269,000	21,197	290,197
7/1/2029	276,000	14,310	290,310
7/1/2030	283,000	7,245	290,245
	3,000,000	622,667	3,622,667



CITY OF CANTON **SUMMARY OF RECEIPTS AND EXPENDITURES**
Revenue Debt Service Fund 2017-2018

	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>
	<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>
Beginning Fund Balance	114,407	214,571	214,571	285,806
Receipts				
Interest	96,439	200	205	0
Total Receipts	96,439	200	205	0
Intergovernmental Revenue				
Transfer from CEDC	217,061	218,760	291,680	220,250
Total Intergovernmental Revenue	217,061	218,760	291,680	220,250
Transfers In				
From FM for Wastewater Debt	86,415	86,870	86,870	70,000
From FM for Water Debt	145,055	145,825	145,825	154,000
From Debt Services	0	0	0	0
From Water Fund	0	0	0	0
From FM for Agent Fees	300	0	0	1,700
Total Transfers In	231,770	232,695	232,695	225,700
TOTAL CURRENT RECEIPTS	545,270	451,655	524,580	445,950
TOTAL FUNDS AVAILABLE	659,677	666,226	739,151	731,756
Expenditures				
Revenue Bond Payments	212,061	218,765	218,765	220,250
Cert. of Obligation Payments	232,695	233,880	233,880	223,775
Agent Fees	350	700	700	1,450
TOTAL CURRENT EXPENDITURES	445,106	453,345	453,345	445,475
Audit Adjustment	31,938			
Ending Fund Balance	214,571	212,881	285,806	286,281

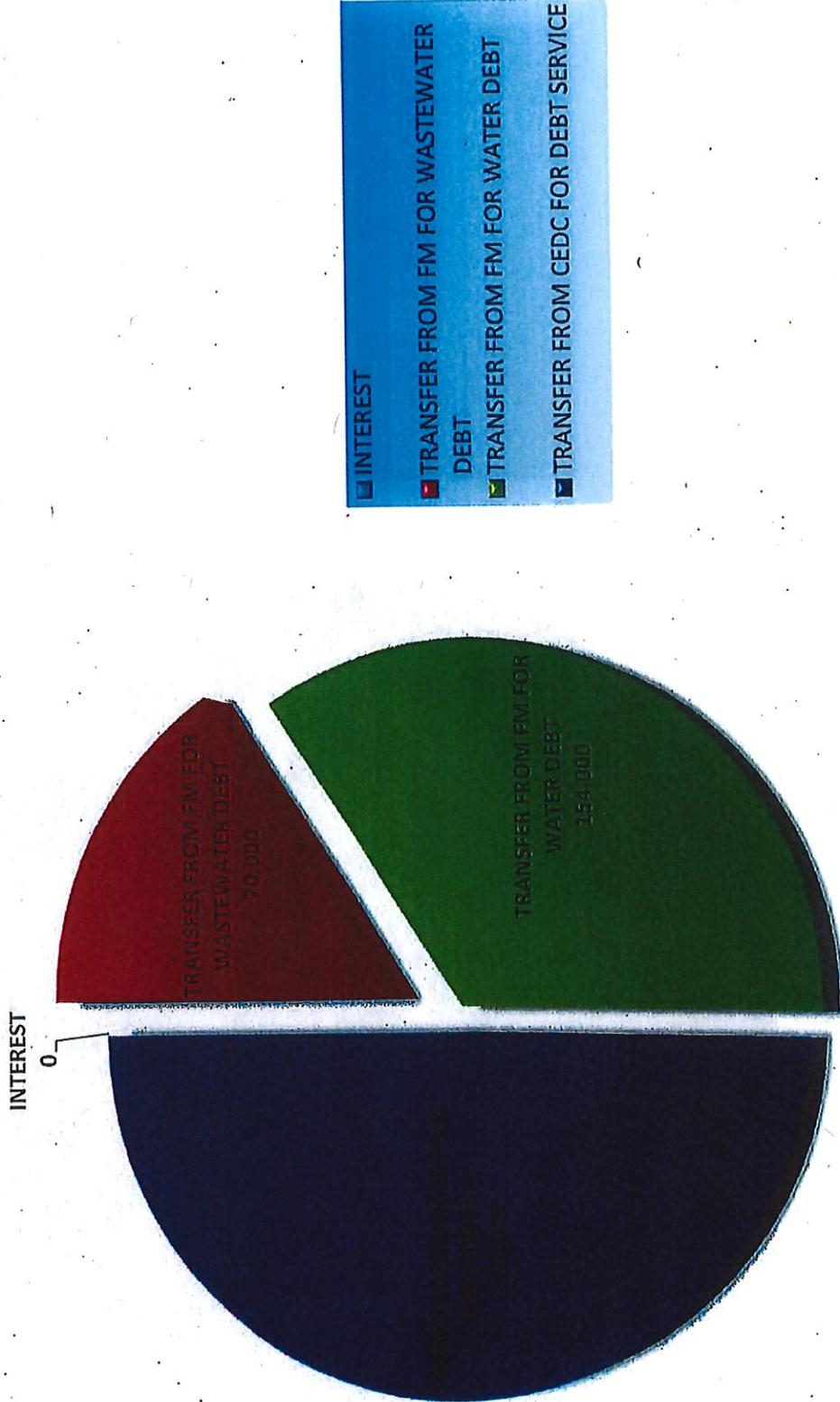
CITY OF CANTON

FUND REVENUES BY SOURCE

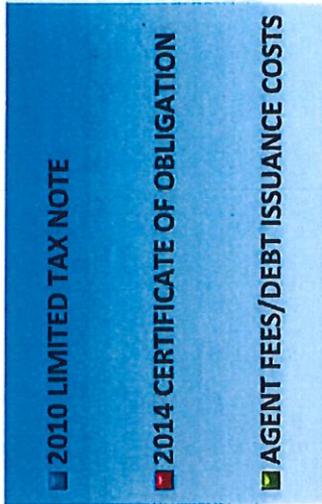
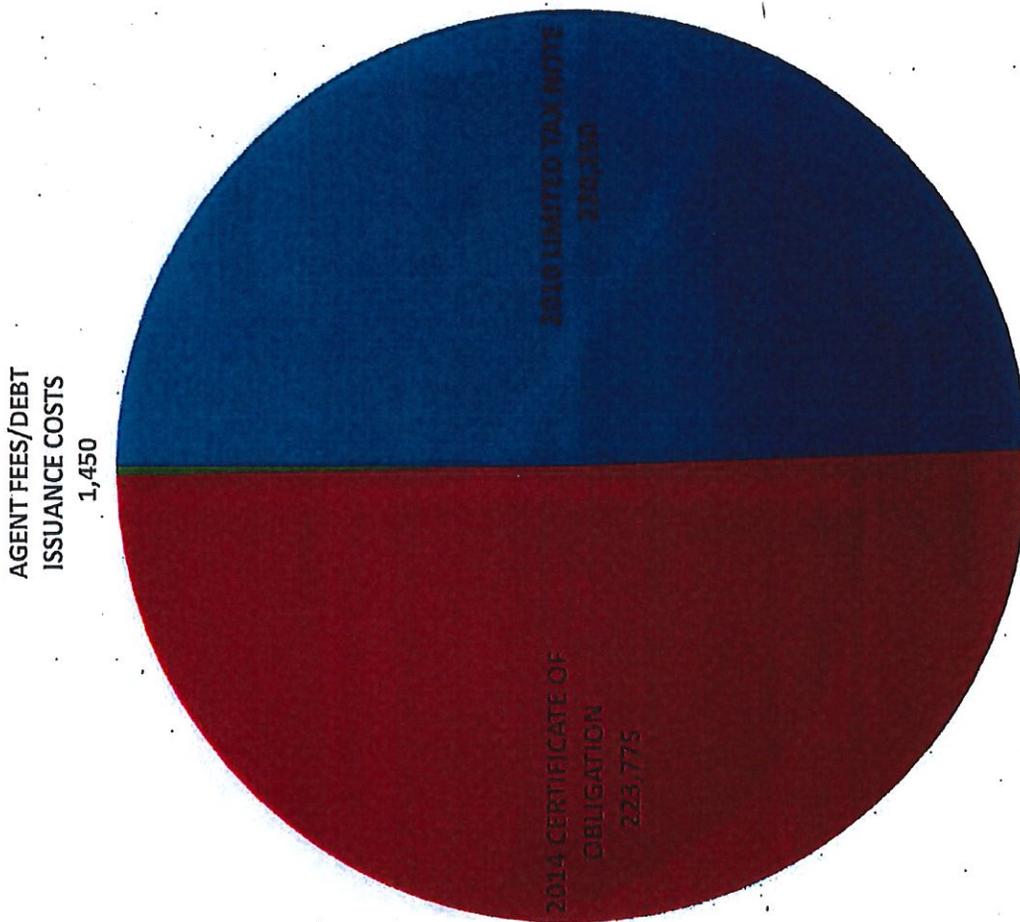
Revenue Debt Service Fund 2017-2018

		<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Percent</u>
		<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>Change</u>
Receipts						
Miscellaneous						
4395	Interest	96,439	200	205	0	-100%
	Total	96,439	200	205	0	-100%
Transfers In						
4083	From FM for Wastewater	86,415	86,870	86,870	70,000	81%
4084	From FM for Water	145,055	145,825	145,825	154,000	6%
4094	From Water Fund	0	0	0	0	0
4095	From FM for Agent Fees-Water Debt	0	0	0	1,700	
	Total	231,770	232,695	232,695	225,700	-3%
Intergovernmental Revenue						
4022	Transfer from CEDC	217,061	218,760	291,680	220,250	1%
	Total	217,061	218,760	291,680	220,250	1%
TOTAL CURRENT RECEIPTS		545,270	451,655	524,580	445,950	-1%

FY 2017-2018 Revenue Debt Service Fund Revenue - \$444,250



FY 2017-2018 Revenue Debt Service Fund Expenditures - \$445,475



CITY OF CANTON**DEPARTMENTAL EXPENDITURES SUMMARY*****Revenue Debt Service 2017-2018***

<u>Expenditures</u>	<u>Actual</u> <u>2015-2016</u>	<u>Budget</u> <u>2016-2017</u>	<u>Estimated</u> <u>2016-2017</u>	<u>Proposed</u> <u>2017-2018</u>	<u>Percent</u> <u>Change</u>
Utility Revenue Bonds	212,061	218,765	218,765	220,250	1%
Certificate of Obligation	232,695	233,880	233,880	223,775	-4%
Agent Fees	350	700	700	1,450	107%
TOTAL EXPENDITURES	445,106	453,345	453,345	445,475	-2%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Revenue Debt Service Fund 2017-2018

Expenditure

			<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Change</u>
			<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>	
B. 918	5621	2010 Util Rev Bond-Princ.	40,000	45,000	45,000	45,000	0%
B 918	5622	2010 Util Rev Bond-Int.	36,123	34,425	34,425	32,510	-6%
B 920	5621	2011 Util Rev Bond Princ.	75,000	80,000	80,000	85,000	0%
B 920	5622	2011 Util Rev Bond Int.	60,938	59,340	59,340	57,740	-3%
B 918	5625	Agent Fees	500	0	750	750	100%
B 920	5625	Agent Fees	350	700	700	700	0%
B 921	5621	2015 LTD Tax Note Revenue Bond/CO Prin	221,250	0	0	0	0%
B 923	5621	2014 Ref CO for Wtr/WWtr Prin	225,000	228,750	228,750	221,250	-3%
B 923	5622	2014 Ref CO for Wtr/WWtr Int	7,695	5,130	5,130	2,525	-51%
TOTAL REVENUE DEBT SVC FUND EXP			666,856	453,345	454,095	445,475	-2%

CITY OF CANTON
Fiscal Year 2017-2018

REVENUE DEBT SERVICE FUND
Current Debt Service Requirements

ISSUE DATE	TITLE and PURPOSE	CURRENT REQUIREMENTS			DEBT BALANCE	
		PRINCIPAL	INTEREST	TOTAL	10/1/2017	9/30/2018
2010	Utility Revenue Bond Water System Improvements	45,000	32,510	77,510	765,000	720,000
2011	Certificate of Obligation Water Tower & System Impr	85,000	57,738	\$142,738	1,610,000	1,525,000
2014	Combination Tax and Revenue Certificate of Obligation --Utility Portion Only 75%	221,250	2,522	\$223,772	221,250	0
Total Budgeted Requirements		<u>\$351,250</u>	<u>\$92,770</u>	<u>\$444,020</u>		
TOTAL DEBT OUTSTANDING					<u>\$2,596,250</u>	<u>\$2,245,000</u>

CITY OF CANTON**2010 UTILITY REVENUE BOND***Fiscal Year 2017-2018**Schedule of Requirements Oct 1, 2016 to Maturity*

<u>FISCAL YEAR ENDING 9-30</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
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	<u><u>\$810,000</u></u>	<u><u>\$284,166</u></u>	<u><u>\$1,094,166</u></u>

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

CITY OF CANTON
 FY 2017-2018

CERTIFICATES OF OBLIGATION, 2011 SERIES
Schedule of Requirements Issuance to Maturity.

FISCAL YEAR ENDING 9-30	PRINCIPAL	INTEREST	TOTAL
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>\$1,695,000</u>	<u>594,050.00</u>	<u>\$2,289,050</u>

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

CITY OF CANTON
 FY 2017-2018

CERTIFICATES OF OBLIGATION, 2014 SERIES
Schedule of Requirements Oct 1, 2016 to Maturity

FISCAL YEAR ENDING 9-30	TOTAL PRINCIPAL	TOTAL INTEREST	TOTAL
2017	305,000	6,840	311,840
2018	295,000	3,363	298,363
2019	0	0	0
TOTAL	\$600,000	\$10,203	\$610,203

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
2017	76,250	1,710	77,960
2018	73,750	841	74,591
2019	0	0	0
TOTAL	\$150,000	\$2,551	\$152,551

75% IS UTILITY DEBT

FISCAL YEAR ENDING 9-30	UTILITY DEBT PRINCIPAL	UTILITY DEBT INTEREST	UTILITY DEBT TOTAL
2017	228,750	5,130	233,880
2018	221,250	2,522	223,772
2019	0	0	0
TOTAL	\$450,000	\$7,652	\$457,652

CITY OF CANTON

SUMMARY OF RECEIPTS AND EXPENDITURES

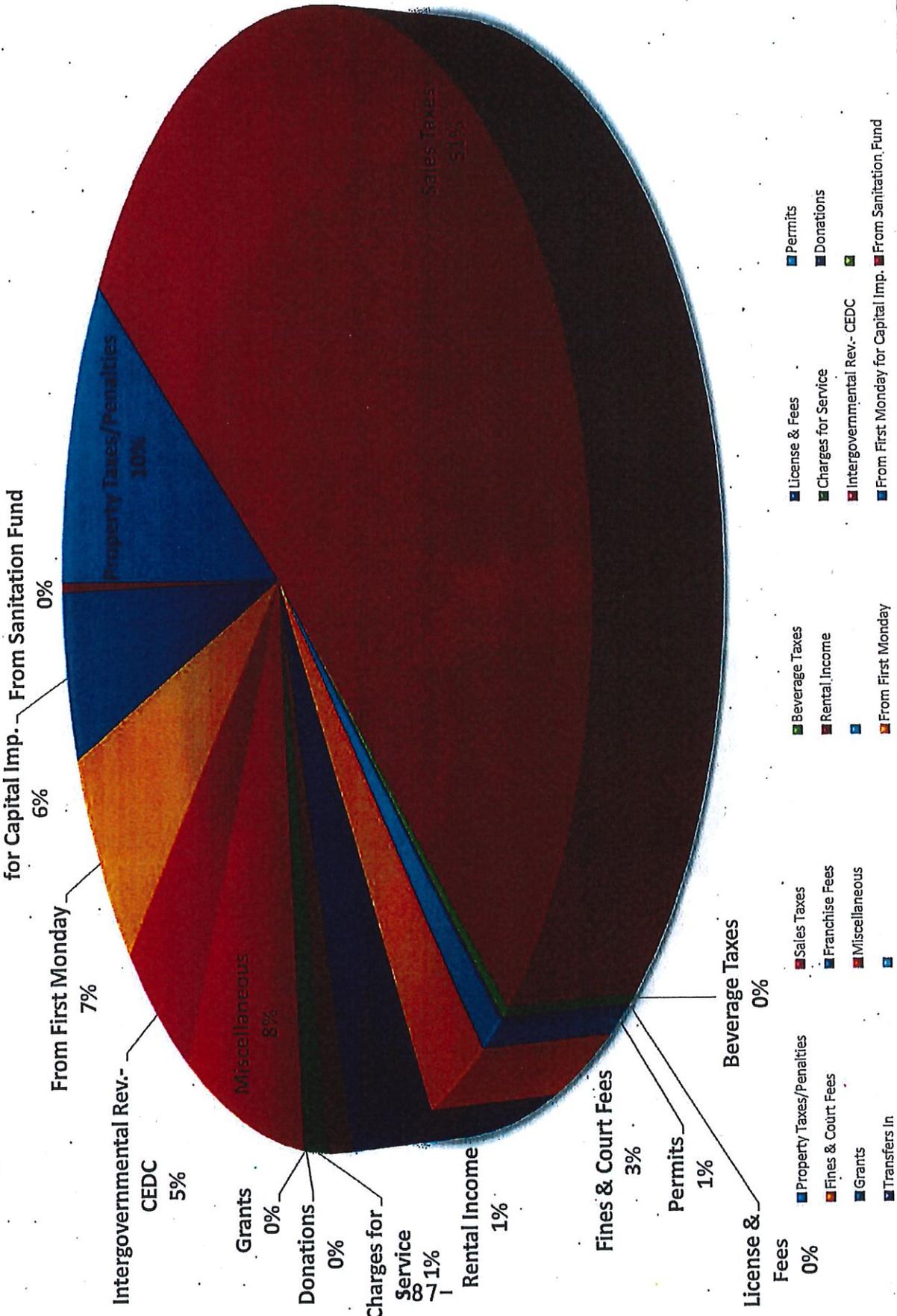
General Fund 2017-2018

	<u>Actual</u> <u>2015-2016</u>	<u>Budget</u> <u>2016-2017</u>	<u>Estimated</u> <u>2016-2017</u>	<u>Budget</u> <u>2017-2018</u>
Beginning Fund Balance	2,368,184	2,593,077	2,593,077	2,591,859
Receipts				
Property Taxes	470,278	496,695	497,324	527,100
Sales Taxes	2,655,170	2,500,000	2,617,488	2,640,000
Beverage Taxes	17,864	18,000	17,200	20,000
License & Fees	5,592	4,800	6,455	5,300
Permits	81,231	81,000	97,940	61,000
Fines & Court Fees	185,132	159,465	190,006	164,950
Franchise Fees	239,931	240,000	240,000	240,000
Rental Income	68,369	59,100	79,355	71,080
Charges for Service	65,358	71,000	70,992	67,500
Donations	5,200	4,925	5,988	2,400
Grants	525,471	443,401	281,033	6,000
Miscellaneous	114,132	67,400	62,490	401,800
Total Receipts	4,433,728	4,145,586	4,156,273	4,207,130
Intergovernmental Rev.- CEDC	170,144	183,715	203,829	266,855
Transfers In				
From First Monday	227,000	340,000	227,000	378,000
From First Monday for Capital Imp.	460,000	425,000	425,000	293,000
From Water Department	0	0	0	0
From Sanitation Fund	0	100,000	58,333	17,000
From General Fund for Grant Match				
From Equip. Replacement Fund	0	0	0	0
Total Transfers In	687,000	865,000	710,333	688,000
TOTAL CURRENT RECEIPTS	5,290,872	5,194,301	5,070,435	5,161,985
TOTAL FUNDS AVAILABLE	7,659,056	7,787,378	7,663,512	7,753,644
Expenditures				
Administration	1,137,059	1,218,415	1,201,645	1,295,950
Developmental Services	122,133	134,065	103,955	130,175
Police	1,475,012	1,539,458	1,523,775	1,401,240
Animal Control	158,291	201,770	134,580	176,600
Municipal Court	133,990	217,190	111,624	158,150
Fire	463,293	703,690	604,643	602,910
Streets	525,160	557,930	438,162	514,880
Parks	365,679	553,940	526,623	443,670
Grant & Donation Projects	89,482	394,000	410,242	6,000
Catastrophic Events	0	14,985	15,000	0
Total Expenditures	4,470,100	5,520,458	5,055,249	4,729,375

CITY OF CANTON**SUMMARY OF RECEIPTS AND EXPENDITURES****General Fund 2017-2018****Cont.**

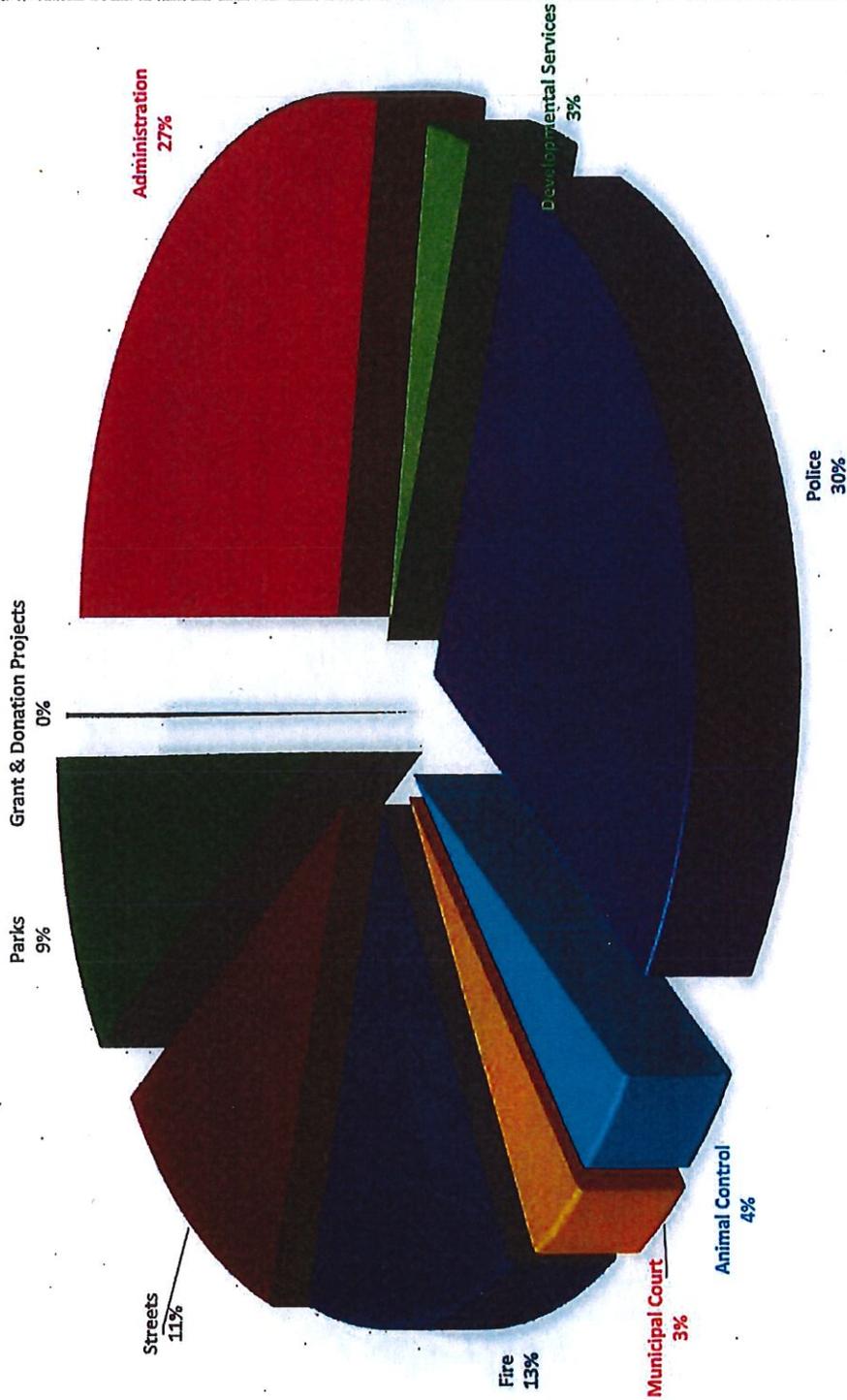
	<u>Actual</u> <u>2015-2016</u>	<u>Budget</u> <u>2016-2017</u>	<u>Estimated</u> <u>2016-2017</u>	<u>Budget</u> <u>2017-2018</u>
Transfers Out / Adjustments				
To Equipment Replacement Fund	0	0	0	0
To Transfers	415,590	0	16,604	375,000
Special Transfer Expenditure	180,289	0	0	50,000
Total Transfers Out / Adjustments	<u>595,879</u>	<u>0</u>	<u>16,604</u>	<u>375,000</u>
TOTAL CURRENT EXPENDITURES	<u>5,065,979</u>	<u>5,520,458</u>	<u>5,071,853</u>	<u>5,104,375</u>
GAAP Adjustment	-84,145			
Ending Fund Balance	<u>2,593,077</u>	<u>2,266,920</u>	<u>2,591,659</u>	<u>2,599,269</u>

FY 2017-2018 GENERAL FUND REVENUE \$5,161,985



- License & Fees
- Property Taxes/Penalties
- Sales Taxes
- Beverage Taxes
- Permits
- Charges for Service
- Fines & Court Fees
- Franchise Fees
- Rental Income
- Donations
- Intergovernmental Rev.- CEDC
- Miscellaneous
- From First Monday
- From Sanitation Fund
- From First Monday for Capital Imp.

FY 2017-2018 GENERAL FUND EXPENDITURES \$4,729,375.



CITY OF CANTON
General Fund 2017-2018

SUMMARY OF RECEIPTS AND EXPENDITURES

	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Budget 2017-2018
Beginning Fund Balance	2,368,184	2,593,077	2,593,077	2,591,659
Receipts				
Property Taxes	470,278	496,695	497,324	527,100
Sales Taxes	2,655,170	2,500,000	2,617,488	2,640,000
Beverage Taxes	17,864	18,000	17,200	20,000
License & Fees	5,592	4,600	6,455	5,300
Permits	81,231	81,000	97,940	61,000
Fines & Court Fees	185,132	159,465	190,006	164,950
Franchise Fees	239,931	240,000	240,000	240,000
Rental Income	68,389	59,100	79,355	71,080
Charges for Service	65,358	71,000	70,992	67,500
Donations	5,200	4,925	5,988	2,400
Grants	525,471	443,401	281,033	6,000
Miscellaneous	114,132	67,400	52,490	401,800
Total Receipts	4,433,728	4,145,586	4,156,273	4,207,130
Intergovernmental Rev.- CEDC	170,144	183,715	203,829	266,855
Transfers In				
From First Monday	227,000	340,000	227,000	378,000
From First Monday for Capital Imp.	460,000	425,000	425,000	293,000
From Water Department	0	0	0	0
From Sanitation Fund	0	100,000	58,333	17,000
From General Fund for Grant Match				
From Equip. Replacement Fund	0	0	0	0
Total Transfers In	687,000	865,000	710,333	688,000
TOTAL CURRENT RECEIPTS	5,290,872	5,194,301	5,070,435	5,181,985
TOTAL FUNDS AVAILABLE	7,659,056	7,787,378	7,663,512	7,753,644
Expenditures				
Administration	1,137,059	1,218,415	1,201,645	1,295,950
Developmental Services	122,133	134,065	103,955	130,175
Police	1,475,012	1,539,458	1,523,775	1,401,240
Animal Control	158,291	201,770	134,580	176,600
Municipal Court	133,990	217,190	111,624	158,150
Fire	463,293	703,690	604,643	602,910
Streets	525,160	557,930	438,162	514,680
Parks	365,679	553,940	526,623	443,670
Grant & Donation Projects	89,482	394,000	410,242	6,000
Catastrophic Events	0	14,985	15,000	0
Total Expenditures	4,470,100	5,520,458	5,055,249	4,729,375

CITY OF CANTON
General Fund 2017-2018

SUMMARY OF RECEIPTS AND EXPENDITURES
Cont.

	<u>Actual</u> <u>2015-2016</u>	<u>Budget</u> <u>2016-2017</u>	<u>Estimated</u> <u>2016-2017</u>	<u>Budget</u> <u>2017-2018</u>
Transfers Out / Adjustments				
To Equipment Replacement Fund	0	0	0	0
To Transfers	415,590	0	16,604	375,000
Special Transfer Expenditure	180,289	0	0	50,000
Total Transfers Out / Adjustments	<u>595,879</u>	<u>0</u>	<u>16,604</u>	<u>375,000</u>
TOTAL CURRENT EXPENDITURES	<u>5,065,979</u>	<u>5,520,458</u>	<u>5,071,853</u>	<u>5,104,375</u>
GAAP Adjustment		-84,145		
Ending Fund Balance	<u>2,593,077</u>	<u>2,266,920</u>	<u>2,591,659</u>	<u>2,599,269</u>

CITY OF CANTON
SUMMARY 2017-2018

DEPARTMENTAL EXPENDITURES SUMMARY

<u>Department</u>	<u>Actual</u> <u>2015-2016</u>	<u>Budget</u> <u>2016-2017</u>	<u>Estimated</u> <u>2016-2017</u>	<u>Budget</u> <u>2017-2018</u>	<u>Percent</u> <u>Change</u>
Fund Transfers	415,590	0	16,604	375,000	0% %
Special Transfer Expence	180,289	0	0	50,000	0%
Administration	1,137,059	1,218,415	1,201,645	1,295,950	6%
Development Services	122,133	134,065	103,955	130,175	-3%
Police	1,475,012	1,539,458	1,523,775	1,401,240	-9%
Animal Control	158,291	201,770	134,580	176,600	-12%
Municipal Court	133,990	217,190	111,624	158,150	-27%
Fire	463,293	703,690	604,643	602,910	-14%
Streets	525,160	557,930	438,162	514,680	-8%
Parks	365,679	553,940	526,823	443,670	-20%
Grants & Donations	89,482	394,000	410,242	6,000	-98%
Total General Fund	5,065,979	5,520,458	5,071,853	5,154,375	-7%

CITY OF CANTON

FUND EXPENDITURES DETAIL

General Fund Transfers 2017-2018

<u>Fund Expenditures</u>				<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Change</u>
				<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>	
Fund Transfers								
1	000	5696	To Special Revenue Fund	0	0	0	375,000	100%
1	000	5699	To Equip. Replacement	0	0	0	0	0%
1	000	5700	Transfers	415,590	0	16,604	0	0%
TOTAL EXPENDITURES				<u>415,590</u>	<u>0</u>	<u>16,604</u>	<u>375,000</u>	<u>100%</u>
Special Expenditures								
1	000	5900	Debt- Principal	169,241	0	0	0	0
1	000	5701	Special Transfer to CEDC	0	0	0	50,000	100%
1	000	5901	Debt- Interest	11,048	0	0	0	0
Total				<u>180,289</u>	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>0</u>

CITY OF CANTON**DEPARTMENTAL EXPENDITURES SUMMARY****Administration 2017-2018**

<u>Expenditures</u>	<u>Actual</u> <u>2015-2016</u>	<u>Budget</u> <u>2016-2017</u>	<u>Estimated</u> <u>2016-2017</u>	<u>Proposed</u> <u>2017-2018</u>	<u>Percent</u> <u>Change</u>
Salaries & Benefits	688,305	656,210	675,407	769,055	17%
Supplies	23,098	31,300	26,670	30,500	-3%
Contractual Services	253,801	292,905	295,046	337,475	15%
Maintenance	64,451	84,000	74,727	86,920	3%
Sundry	7,732	29,000	8,780	22,000	-24%
Capital Outlay	99,672	125,000	121,015	50,000	-60%
Other Disbursements	0	0	0	0	0%
TOTAL EXPENDITURES	1,137,059	1,218,415	1,201,645	1,295,950	6%

CITY OF CANTON
Administration 2017-2018

DEPARTMENTAL EXPENDITURES DETAIL

<u>Expenditure</u>				<u>Actual</u>	<u>Budget</u>	<u>Estimated Proposed</u>		<u>Change</u>
				<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>	
Salaries & Benefits								
1	100	5010	Supervision	241,748	279,515	290,365	303,400	9%
1	100	5020	Skilled Labor	128,230	58,235	50,170	52,400	-10%
1	100	5026	Skilled Labor Overtime	695	4,680	627	1,000	-79%
1	100	5027	CEDC Salaries & Benefits	123,006	125,955	141,965	188,005	49%
1	100	5030	Labor Operations	3,330	0	800	5,050	0%
1	100	5031	First Monday Payroll	2,255	3,850	1,860	0	0%
1	100	5040	FICA	32,698	30,170	38,150	42,400	41%
1	100	5050	Retirement	51,497	59,700	59,000	71,300	19%
1	100	5230	Health Insurance	72,123	50,435	55,300	56,500	12%
1	100	5231	Health Insurance Deductibles	31,042	41,390	34,750	46,000	11%
1	100	5233	Life/ Disability Insurance	1,682	2,300	2,420	3,000	245%
1	100	5060	TWC	0	0	0	0	0%
Total				688,305	656,210	675,407	769,055	17%
Supplies								
1	100	5110	Office Supplies	9,988	10,000	7,728	10,000	0%
1	100	5111	Postage & Shipping	6,090	9,000	3,300	5,000	-44%
1	100	5112	Office Kitchen & Restroom Supplies	0	0	0	3,000	100%
1	100	5130	Motor Vehicle Supplies	2,625	4,000	4,500	4,000	0%
1	100	5135	Motor Vehicle Registration & Inspector	0	0	0	200	100%
1	100	5140	Equipment Supplies & Tools	0	300	20	1,800	500%
1	100	5141	Office Equip/Furnish.	1,762	5,000	6,857	6,000	20%
1	100	5150	Other Supplies	2,632	3,000	4,265	500	-83%
Total				23,098	31,300	26,670	30,500	-3%
Contractual								
1	100	5210	Communications	29,567	31,000	35,724	33,970	10%
1	100	5211	Appraisal District	32,749	34,260	32,789	34,500	1%
1	100	5220	Ins - Lab, E&O, Prop	13,432	23,325	23,323	30,320	30%
1	100	5222	Auto Insurance	775	900	1,000	1,100	22%
1	100	5225	Workers' Comp Insurance	2,559	3,100	5,458	6,950	124%
1	100	5227	CEDC Expenses	2,747	3,550	3,882	7,515	112%
1	100	5234	Health & Wellness	4,816	6,000	6,000	6,000	0%
1	100	5240	Utilities	5,676	6,000	8,748	9,000	50%
1	100	5254	Ch 380 Program Disbursement	0	0	0	0	0
1	100	5255	Legal Fees	80,786	60,000	49,461	65,000	8%
1	100	5256	Professional Fees	22,368	47,500	53,000	65,000	37%
1	100	5257	Credit Card Fees	2,964	2,770	3,036	3,100	12%
1	100	5260	Miscellaneous	52	100	1	100	0%
1	100	5261	Ambulance Service	35,400	35,400	35,400	35,400	0%
1	100	6264	Security Alarm Monitoring System	0	0	0	420	100%
1	100	5270	Association Dues	4,271	5,000	9,000	8,800	72%
1	100	5275	Publications/Advertising	5,451	8,500	7,043	8,500	0%
1	100	5280	Rent/ Lease	1,800	10,000	9,283	10,000	0%
1	100	5290	Schools & Training	4,819	10,000	6,411	6,500	-35%
1	100	5296	Travel & Meals	3,569	5,500	5,486	5,500	0%
Total				253,801	292,905	295,046	337,475	15%

CITY OF CANTON
Administration 2017-2018

DEPARTMENTAL EXPENDITURES DETAIL
Cont.

<u>Expenditure</u>				<u>Actual</u>	<u>Budget</u>	<u>Estimated Proposed</u>		<u>Change</u>
				<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>	
Maintenance								
1	100	5301	Buildings & Grounds Maint.	10,385	5,000	7,163	3,200	-36%
1	100	5305	Janitor Service	7,675	10,000	9,510	11,220	12%
1	100	5315	Airport Maintenance	20,023	20,000	15,000	20,000	0%
1	100	5320	Motor Vehicle Maint.	1,122	2,000	2,623	2,500	25%
1	100	5324	MHS Building Maintenance	1,673	10,000	432	10,000	0%
1	100	5345	Office Equipment Maint.	23,573	37,000	40,000	40,000	8%
Total				64,451	84,000	74,727	86,920	3%
Sundry								
1	100	5410	Council	790	2,000	279	2,000	0%
1	100	5420	Elections	524	10,000	2,984	4,000	-60%
1	100	5432	Cash Over/Short	-39	250	50	250	0%
1	100	5435	Returned Checks	75	250	305	250	0%
1	100	5439	Employee/Citizen Recog.	6,249	6,000	4,113	5,000	-17%
1	100	5440	Miscellaneous	1	500	1,050	500	0%
1	100	5443	Storm Cleanup & Repair	0	0	0	0	0%
1	100	5499	Contingency Fund	132	10,000	0	5,000	0%
1	100	5625	Closing Costs/Cost of Goods Sold	0	0	0	5,000	100%
Total				7,732	29,000	8,780	22,000	-24%
Capital								
1	100	5501	Building & Grounds	0	35,000	35,000	0	0%
1	100	5520	Motor Vehicle Capital Expenditures	38,631	90,000	85,000	40,000	-56%
1	100	5545	Office Equipment Capital Expenditures	0	0	0	10,000	
1	100	5550	Land Purchases	61,041	0	1,015	0	0%
Total				99,672	125,000	121,015	50,000	0%
Other Disbursements								
1	100	5600	Intergovernmental Expense	0	0	0	0	0%
Total				0	0	0	0	0%
TOTAL EXPENDITURES				1,137,059	1,218,415	1,201,645	1,295,950	0

CITY OF CANTON**DEPARTMENTAL EXPENDITURES SUMMARY*****Development Services 2017-2018***

<u>Expenditures</u>	<u>Actual 2015-2016</u>	<u>Budget 2016-2017</u>	<u>Estimated 2016-2017</u>	<u>Proposed 2017-2018</u>	<u>Percent Change</u>
Salaries & Benefits	59,311	62,415	63,370	66,180	6%
Supplies	2,775	4,850	2,359	4,550	-6%
Contractual Services	30,595	60,050	27,630	51,195	-15%
Maintenance	5,945	6,500	10,598	8,000	23%
Sundry	0	250	0	250	0%
Capital Outlay	23,507	0	0	0	0%
TOTAL EXPENDITURES	122,133	134,065	103,955	130,175	-3%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Development Services 2017-2018

<u>Expenditure</u>			<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Change</u>
			<u>2016-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>	
Salaries & Benefits							
1	150	5020	42,442	44,520	45,540	47,500	7%
1	150	5026	0	315	40	200	-37%
1	150	5040	3,123	3,340	3,596	3,805	8%
1	150	5050	5,258	5,730	5,640	6,250	9%
1	150	5233	195	300	290	325	8%
1	150	5230	8,293	8,210	8,264	8,300	1%
Total			59,311	62,415	63,370	66,180	6%
Supplies							
1	150	5110	232	500	750	500	0%
1	150	5111	0	0	30	200	100%
1	150	5120	0	0	0	0	0%
1	150	5130	2,504	3,000	1,500	3,000	0%
1	150	5135	0	0		100	100%
1	150	5140	40	150	25	50	-67%
1	150	5141	0	1,000		500	-50%
1	150	5150	0	200	55	200	0%
Total			2,775	4,850	2,359	4,550	-6%
Contractual							
1	150	5210	2,563	1,500	2,285	2,500	67%
1	150	5222	267	300	345	395	32%
1	150	5225	192	250	350	300	20%
1	150	5255	620	4,000	50	4,000	0%
1	150	5256	25,840	30,000	14,000	20,000	-33%
1	150	5259	0	20,000	10,000	20,000	0%
1	150	5270	185	1,000	200	1,000	0%
1	150	5290	779	1,500	400	1,500	0%
1	150	5296	151	1,500	0	1,500	0%
Total			30,595	60,050	27,630	51,195	-15%
Maintenance							
1	150	5320	284	500	2,447	2,000	300%
1	150	5345	5,661	6,000	8,149	6,000	0%
Total			5,945	6,500	10,596	8,000	23%
Sundry							
1	150	5440	0	250	0	250	0%
Total			0	250	0	250	0%
Capital							
1	150	5520	23,507	0	0	0	0%
Total			23,507	0	0	0	0%
TOTAL EXPENDITURES			122,133	134,065	103,955	130,175	-3%

CITY OF CANTON**DEPARTMENTAL EXPENDITURES SUMMARY*****Police 2017-2018***

<u>Expenditures</u>	<u>Actual 2015-2016</u>	<u>Budget 2016-2017</u>	<u>Estimated 2016-2017</u>	<u>Proposed 2017-2018</u>	<u>Percent Change</u>
Salaries & Benefits	1,053,839	1,039,050	1,040,383	1,080,400	4%
Supplies	46,995	76,058	50,037	67,950	-11%
Contractual Services	78,441	102,850	112,484	132,590	29%
Maintenance	55,749	45,900	42,251	67,700	47%
Sundry	1,452	3,600	2,401	2,600	-28%
Capital Outlay	238,535	272,000	276,220	50,000	-82%
Other Disbursements	0	0	0	0	0%
TOTAL EXPENDITURES	1,475,012	1,539,458	1,523,775	1,401,240	-9%

CITY OF CANTON
Police 2017-2018

DEPARTMENTAL EXPENDITURES DETAIL

<u>Expenditure</u>			<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Change</u>	
			<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>		
Salaries & Benefits								
1	200	5010	Supervision	56,428	67,395	56,200	58,500	-13%
1	200	5016	Supervision Overtime	0	0	1,116	0	
1	200	5020	Skilled Labor	617,738	628,240	628,000	653,000	4%
1	200	5026	Skilled Labor Overtime	48,837	56,700	56,700	58,500	3%
1	200	5030	Part-time Labor	15,231	10,050	10,281	11,500	14%
1	200	5036	Part-time Labor Overtime	6,366	5,000	4,508	5,500	10%
1	200	5040	FICA	59,123	49,700	60,100	62,800	26%
1	200	5050	Retirement	89,882	89,565	96,462	100,100	12%
1	200	5230	Health Insurance	154,487	125,000	123,000	125,000	0%
1	200	5233	Life/ Disability Insurance	2,839	4,400	4,019	5,500	25%
1	200	5060	TWC Taxes	2,907	3,000	0	0	0%
Total				1,053,839	1,039,050	1,040,383	1,080,400	4%
Supplies								
1	200	5110	Office Supplies	3,431	3,500	3,683	3,500	0%
1	200	5112	Office Kitchen & Restroom supplies	0	0	0	850	100%
1	200	5120	Wearing Apparel	4,979	7,500	5,186	6,000	-20%
1	200	5130	Motor Vehicle Supplies	26,737	30,000	27,631	35,000	17%
1	200	5135	Motor Vehicle Inspection/Registration fee		8	16	1,900	100%
1	200	5140	Equipment Supplies & Tools	113	2,500	274	1,000	-60%
1	200	5141	Office Equip/Furnish.	4,663	9,750	3,097	5,000	-49%
1	200	5148	Inmate Supplies	0	2,000	79	500	-75%
1	200	5149	Tactical Supplies	1,105	5,600	744	4,000	-29%
1	200	5150	Other Supplies	1,410	4,200	101	200	-95%
1	200	5151	Trustee Meals and Supplies	3,210	5,000	5,587	5,000	0%
1	200	5157	Ammunition	1,347	6,000	3,638	5,000	-17%
Total				46,995	76,058	50,037	67,950	-11%
Contractual								
1	200	5210	Communications	22,797	26,100	32,857	26,100	0%
1	200	5220	Insurance - Liab, Prop	10,946	15,000	14,310	18,610	24%
1	200	5222	Auto Insurance	8,602	9,300	11,100	12,000	29%
1	200	5225	Workers' Comp Insurance	16,951	31,000	36,088	45,480	47%
1	200	5234	Health & Wellness	276	1,000	525	1,000	0%
1	200	5240	Utilities	11,890	12,750	12,116	11,500	-10%
1	200	5256	Technical Fees	1,904	0	169	1,000	100%
1	200	5259	VZ County Inmate Housing	0	1,500	0	1,500	100%
1	200	5260	Miscellaneous	0	0	0	0	0%
1	200	5264	Security Alarm Monitoring	0	0	0	500	100%
1	200	5270	Association Dues	150	200	0	200	0%
1	200	5275	Publications/Advertising	716	500	794	500	0%
1	200	5290	Schools & Training	1,143	3,000	3,347	6,000	100%
1	200	5291	Forensic Lab Analysis Fees	0	0	0	5,000	100%
1	200	5296	Travel & Meals	3,067	2,500	1,179	3,200	28%
Total				78,441	102,850	112,484	132,590	29%

CITY OF CANTON
Police 2017-2018

DEPARTMENTAL EXPENDITURES DETAIL

<u>Expenditure</u>				<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Change</u>
				<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>	
Maintenance								
1	200	5301	Buildings & Grounds Maint.	3,334	5,000	12,568	4,500	-10%
1	200	5305	Janitor Service	3,700	0	0	0	0%
1	200	5320	Motor Vehicle Maint.	32,117	30,000	19,511	23,500	-22%
1	200	5327	Jail Maintenance	0	2,500	0	1,000	-60%
1	200	5330	Furniture & Fixtures Maint.	12,480	1,000	420	1,000	0%
1	200	5331	Instruments Maint.	0	600	0	600	0%
1	200	5333	Professional Svc Maint System	0	0	0	30,000	100%
1	200	5345	Office Equipment Maint.	4,118	6,800	9,752	7,100	4%
Total				55,749	45,900	42,251	67,700	47%
Sundry								
1	200	5404	K9 Expense	1,452	3,000	2,037	2,000	-33%
1	200	5445	Comm Policing/Ed Prog	0	600	364	600	0%
Total				1,452	3,600	2,401	2,600	-28%
Capital Outlay								
1	200	5501	Building & Grounds Cap Imp	172,527	128,000	126,000	14,000	-89%
1	200	5504	K9 Capital Expense	0	0	13,000	0	0%
1	200	5520	Motor Vehicle Capital Exp	0	100,000	105,000	30,000	-70%
				Equip Capital				
1	200	5530	Expenditures	5,787	6,000	6,000	0	-100%
1	200	5538	K9 Capital Expense	0	13,000	1,220	0	-100%
1	200	5550	Land Purchase	4,314	0	0	0	0%
				Office Equipment				
1	200	5545	Capital	55,907	25,000	25,000	6,000	-76%
Total				238,535	272,000	276,220	50,000	-82%
Other Disbursements								
1	200	5600	Intergovernmental Expense	0	0	0	0	0%
Total				0	0	0	0	100%
TOTAL EXPENDITURES				1,475,012	1,539,458	1,523,775	1,401,240	-9%

CITY OF CANTON**DEPARTMENTAL EXPENDITURES SUMMARY*****Animal Control 2017-2018***

<u>Expenditures</u>	<u>Actual</u> <u>2015-2016</u>	<u>Budget</u> <u>2016-2017</u>	<u>Estimated</u> <u>2016-2017</u>	<u>Proposed</u> <u>2017-2018</u>	<u>Percent</u> <u>Change</u>
Salaries & Benefits	115,406	137,820	93,466	100,650	-27%
Supplies	17,301	28,250	12,123	19,500	-31%
Contractual Services	13,707	19,200	21,584	28,950	51%
Maintenance	11,875	16,500	-7,427	7,500	-55%
Sundry	0	0	0	0	0%
Capital Outlay	0	0	0	20,000	0%
Other Disbursements	0	0	0	0	0%
TOTAL EXPENDITURES	158,291	201,770	134,580	176,600	-12%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Animal Control 2017-2018

<u>Expenditure</u>			<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Change</u>	
			<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>		
Salaries & Benefits								
1	250	5020	Skilled Labor	62,344	65,700	56,500	59,500	-9%
1	250	5026	Skilled Labor Overtime	10,561	6,500	13,780	11,700	80%
1	250	5030	Labor Operations	9,630	21,840	0	0	100%
1	250	5040	FICA	6,394	7,200	5,350	5,600	-22%
1	250	5050	Retirement	8,991	11,270	8,617	9,800	-13%
1	250	5233	Life/ Disability Insurance	254	690	266	550	100%
1	250	5230	Health Insurance	17,232	24,620	8,953	13,500	-45%
Total				115,406	137,820	93,466	100,650	-27%
Supplies								
1	250	5110	Office Supplies	849	1,300	372	1,300	0%
1	250	5111	Postage	0	500	131	200	-60%
1	250	5112	Office Kitchen & Restroom Supplies	0	0	0	1,500	100%
1	250	5120	Wearing Apparel	653	1,400	875	1,000	-29%
1	250	5130	Motor Vehicle Supplies	2,589	4,100	2,135	3,000	-27%
1	250	5135	Motor Vehicle Inspection & Registration	0	0	0	200	100%
1	250	5140	Equipment Supplies & Tools	1,187	1,500	185	1,500	0%
1	250	5141	Office Equip./Furnish.	1,403	1,700	497	500	-71%
1	250	5150	Other Supplies	4,701	5,000	1,870	1,000	-80%
1	250	5152	Chem. & Med. Supplies	3,380	4,500	2,500	3,500	-22%
1	250	5154	Microchips & ID System	0	4,000	1,925	2,500	-38%
1	250	5155	Animal Food and Animal Supplies	1,979	3,250	782	2,100	-35%
1	250	5156	Building Supplies	561	1,000	851	1,200	20%
Total				17,301	28,250	12,123	19,500	-31%
Contractual								
1	250	5210	Communications	5,473	4,000	7,374	6,500	63%
1	250	5219	Veterinarian Services	0	0	0	3,000	100%
1	250	5220	Insurance - Property	332	500	385	500	0%
1	250	5222	Auto Insurance	630	700	813	900	29%
1	250	5224	Inter-local Animal Shelter Expenses	0	0	0	3,000	100%
1	250	5225	Workers' Comp Insurance	1,855	2,200	3,517	5,000	127%
1	250	5234	Health & Wellness	0	1,500	1,800	1,000	-33%
1	250	5240	Utilities	4,110	7,500	4,424	5,000	-33%
1	250	5264	Security Alarm Monitoring	0	0	0	550	
1	250	5290	Schools & Training	453	800	1,250	1,000	25%
1	250	5296	Travel & Meals	854	2,000	2,000	2,500	25%
Total				13,707	19,200	21,564	28,950	51%
Maintenance								
1	250	5301	Buildings & Grounds Maint.	11,443	13,500	7,202	5,500	-59%
1	250	5320	Motor Vehicle Maint.	412	2,500	225	1,500	-40%
1	250	5330	Tools & Equip. Maint.	20	500	0	500	0%
Total				11,875	16,500	7,427	7,500	-55%
Capital								
1	250	5501	Building & Grounds	0	0	0	20,000	0%
Total				0	0	0	20,000	0%
Other Disbursements								
1	250	6500	Intergovernmental Expense	0	0	0	0	0%
Total				0	0	0	0	0
TOTAL EXPENDITURES				158,291	201,770	134,580	176,600	-12%

CITY OF CANTON
Municipal Court 2017-2018

DEPARTMENTAL EXPENDITURES SUMMARY

<u>Expenditures</u>	<u>Actual</u> <u>2015-2016</u>	<u>Budget</u> <u>2016-2017</u>	<u>Estimated</u> <u>2016-2017</u>	<u>Proposed</u> <u>2017-2018</u>	<u>Percent</u> <u>Change</u>
Salaries & Benefits	96,050	100,800	57,403	63,350	-37%
Supplies	15,607	31,050	2,190	26,050	-16%
Contractual Services	20,427	30,840	17,778	25,250	-18%
Maintenance	1,891	3,250	1,732	2,500	-23%
Sundry	15	500	480	500	0%
Capital Outlay	0	0	0	0	0%
Other Disbursements	0	50,750	32,041	40,500	-20%
TOTAL EXPENDITURES	133,990	217,190	111,624	158,150	-27%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Municipal Court 2017-2018

<u>Expenditure</u>				<u>Actual</u>	<u>Budget</u>	<u>Estimated Proposed</u>		<u>Change</u>
				<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>	
Salaries & Benefits								
1	260	5010	Municipal Court Judge	33,451	41,000	790	0	-100%
1	260	5020	Skilled Labor	31,179	28,500	40,279	45,000	58%
1	260	5016	Supervisor Overtime	0	0	0	1,900	0%
1	260	5040	FICA	4,888	5,250	3,431	3,550	-32%
1	260	5050	Retirement	8,029	8,950	5,383	5,900	-34%
1	260	5233	Life/ Disability Insurance	304	600	270	350	-42%
1	260	5230	Health Insurance	18,200	16,500	7,250	6,650	-60%
Total				96,050	100,800	57,403	63,350	-37%
Supplies								
1	260	5110	Office Supplies	668	800	548	800	0%
1	260	5111	Postage & Shipping	476	1,000	0	600	-40%
1	260	5141	Office Equip./Furnish.	962	1,000	986	1,000	0%
1	260	5145	DDC Fund	248	1,000	308	650	-35%
1	260	5146	Technology Fund	2,485	12,000	0	13,000	8%
1	260	5148	Security Fund	10,645	15,000	0	10,000	-33%
1	260	5150	Other Supplies	123	250	348	0	-100%
Total				15,607	31,050	2,190	26,050	-16%
Contractual								
1	260	5210	Communications	2,737	3,500	997	3,500	0%
1	260	5225	Workers' Comp Insurance	128	200	200	260	30%
1	260	5251	Juror's Expense	66	640	0	640	0%
1	260	5255	Legal Fees	2,488	3,750	2,167	4,050	8%
1	260	5257	Credit Card Fees	1,360	2,000	1,387	1,500	-25%
1	260	5258	Collection Agency	10,638	15,000	11,359	10,000	-33%
1	260	5260	Miscellaneous	20	250	26	250	0%
1	260	5270	Association Dues	60	150	0	150	0%
1	260	5274	Subscriptions	36	100	0	100	0%
1	260	5275	Advertising/Publications	0	500	0	1,300	160%
1	260	5276	Law Books	0	1,200	0	500	-58%
1	260	5290	Schools & Training	760	1,050	532	1,000	-5%
1	260	5296	Travel & Meals	2,134	2,500	1,110	2,000	-20%
Total				20,427	30,840	17,778	25,250	-18%
Maintenance								
1	260	5301	Building & Grounds Maint.	512	750	42	0	-100%
1	260	5345	Office Equipment Maint.	1,379	2,500	1,690	2,500	0%
Total				1,891	3,250	1,732	2,500	-23%
Sundry								
1	260	5446	Refund Overpaid Fines	15	500	480	500	0%
Total				15	500	480	500	0%
Other Disbursements								
1	260	5612	OMNI	0	750	232	500	-33%
1	260	5650	Bad Debt Expense	0	0	0	0	0%
1	260	5610	Court Costs to State	0	50,000	31,809	40,000	-20%
Total				0	50,750	32,041	40,500	-20%
TOTAL EXPENDITURES				133,990	217,180	111,624	158,150	-27%

CITY OF CANTON
Fire 2017-2018

DEPARTMENTAL EXPENDITURES SUMMARY

<u>Expenditures</u>	<u>Actual 2015-2016</u>	<u>Budget 2016-2017</u>	<u>Estimated 2016-2017</u>	<u>Proposed 2017-2018</u>	<u>Percent Change</u>
Salaries & Benefits	309,286	363,450	314,571	377,910	4%
Supplies	35,334	46,400	28,909	47,700	3%
Contractual Services	67,142	89,790	74,495	82,350	-8%
Maintenance	46,604	62,650	45,677	48,950	-22%
Sundry	1,157	3,000	2,591	3,000	0%
Capital Outlay	3,771	138,400	138,400	43,000	-69%
Other Disbursements	0	0	0	0	0%
TOTAL EXPENDITURES	463,293	703,690	604,643	602,910	-14%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Fire 2017-2018

updated 7/12/17

<u>Expenditure</u>				<u>Actual</u>	<u>Budget</u>	<u>Estimated Proposed</u>		<u>Change</u>
				<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>	
Salaries & Benefits								
1	300	5010	Supervision	50,363	54,500	53,100	56,000	3%
1	300	5016	Supervision Overtime	0	0	1,353	0	
1	300	5020	Skilled Labor	78,085	89,500	75,000	111,000	24%
1	300	5021	Skilled Labor Code Enforcement	21,168	30,000	22,645	27,000	-10%
1	300	5026	Skilled Labor Overtime	19,866	20,000	22,850	20,500	2%
1	300	5030	Part-time Labor	0	0	0	0	0%
1	300	5036	Part-time Overtime	60,594	80,000	66,208	75,000	0%
1	300	5040	FICA	17,739	22,150	18,636	23,600	7%
1	300	5050	Retirement	20,922	22,400	22,398	28,000	25%
1	300	5055	Firemen's Retirement	2,200	2,200	1,767	2,200	0%
1	300	5233	Life/ Disability Insurance	680	1,200	925	1,460	22%
1	300	5230	Health Insurance	37,669	41,500	29,689	33,150	-20%
Total				309,286	363,450	314,571	377,910	4%
Supplies								
1	300	5110	Office Supplies	1,134	1,450	2,800	1,200	-17%
1	300	5112	Office Kitchen and Restroom Supplies	0	0	0	2,300	100%
1	300	5120	Protective Gear	12,913	12,760	8,730	13,000	2%
1	300	5130	Motor Vehicle Supplies	9,446	14,500	9,890	11,000	-24%
1	300	5132	Communications Equip.	1,000	4,240	102	2,000	-53%
1	300	5133	Firefighting Equipment	7,569	8,800	3,997	9,500	8%
1	300	5135	Motor Vehicle Inspection & Registration	0	0		900	100%
1	300	5140	Equipment Supplies & Tools	401	1,400	666	900	-36%
1	300	5141	Office Equip/Furnish.	1,474	2,250	1,470	1,500	-33%
1	300	5150	Other Supplies	1,397	1,000	1,254	200	-80%
1	300	5156	Building Supplies	0	0	0	5,200	0%
Total				35,334	46,400	28,909	47,700	3%
Contractual								
1	300	5210	Communications	9,002	8,000	7,850	9,000	13%
1	300	5220	Insurance - Property	689	800	800	1,000	25%
1	300	5222	Auto Insurance	5,064	5,500	6,535	7,850	43%
1	300	5223	Emergency Management	4,000	5,000	1,650	2,000	-60%
1	300	5225	Workers' Comp Insurance	6,205	7,100	9,800	12,000	69%
1	300	5240	Utilities	7,146	6,500	6,200	6,500	0%
1	300	5255	Legal Fees	0	7,500	0	0	100%
1	300	5260	Miscellaneous	0	2,500	0	0	100%
1	300	5270	Association Dues	1,732	6,650	950	3,000	-55%
1	300	5275	Publications/Advertising	2,469	3,000	3,700	4,000	33%
1	300	5277	VFA Supplement-Stipends	21,163	20,880	22,010	21,000	1%
1	300	5290	Schools & Training	4,549	11,360	10,000	11,000	-3%
1	300	5296	Travel & Meals	5,123	5,000	5,000	5,000	0%
Total				67,142	89,790	74,495	82,350	-8%

CITY OF CANTON
Fire 2017-2018

DEPARTMENTAL EXPENDITURES DETAIL

<u>Expenditure</u>				<u>Actual</u>	<u>Budget</u>	<u>Estimated Proposed</u>		<u>Change</u>
				<u>2016-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>	
Maintenance								
1	300	5301	Buildings & Grounds Maint.	7,579	10,550	12,017	5,800	-45%
1	300	5317	Fire Fighting Equip. Maint.	9,746	6,750	5,950	7,750	15%
1	300	5319	Hydrants	0	0		1,900	100%
1	300	5320	Motor Vehicle Maint.	12,967	13,850	14,937	12,000	-13%
1	300	5330	Tools & Equip. Maint.	945	2,000	763	2,000	0%
1	300	5334	Code Enforcement Maint	11,989	25,000	5,540	15,000	-40%
1	300	5332	Comm. Equip. Maint.	0	0		0	0%
1	300	5345	Office Equipment Maint.	3,379	4,500	6,470	4,500	0%
Total				46,604	62,650	45,677	48,950	-22%
Sundry								
1	300	5439	Employee/Citizen Recogn.	1,157	3,000	2,591	3,000	0%
Total				1,157	3,000	2,591	3,000	0%
Capital								
1	300	5501	Building & Grounds	3,771	0	0	43,000	
1	300	5520	Motor Vehicle	0	138,400	138,400	0	100%
1	300	5523	Emergency Mngmt Equip	0	0	0	0	0%
1	300	5533	Firefighting Equipment	0	0	0	0	0%
Total				3,771	138,400	138,400	43,000	-69%
Other Disbursements								
1	300	5600	Intergovernmental Expense	0	0	0	0	0%
Total				0	0	0	0	0%
TOTAL EXPENDITURES				463,293	703,690	604,643	602,910	-14%

CITY OF CANTON
Streets 2017-2018

DEPARTMENTAL EXPENDITURES SUMMARY

<u>Expenditures</u>	<u>Actual</u> <u>2015-2016</u>	<u>Budget</u> <u>2016-2017</u>	<u>Estimated</u> <u>2016-2017</u>	<u>Proposed</u> <u>2017-2018</u>	<u>Percent</u> <u>Change</u>
Salaries & Benefits	135,877	245,230	174,835	208,680	-15%
Supplies	20,361	36,000	21,907	29,900	-17%
Contractual Services	111,301	100,200	96,714	108,600	8%
Maintenance	52,590	76,500	54,705	67,500	-12%
Sundry	0	0	0	0	0%
Capital Outlay	189,557	100,000	90,000	100,000	0%
TOTAL EXPENDITURES	509,685	557,930	438,162	514,680	-8%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Streets 2017-2018

<u>Expenditure</u>			<u>Actual</u>	<u>Budget</u>	<u>Estimated Proposed</u>		<u>Change</u>	
			<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>		
Salaries & Benefits								
1	400	5010	Supervision	30,240	44,520	47,716	48,500	9%
1	400	5016	Supervision Overtime	4,002	2,815	4,004	4,380	56%
1	400	5020	Skilled Labor	32,228	78,500	49,232	55,000	-30%
1	400	5026	Skilled Labor Overtime	1,041	5,000	537	3,000	-40%
1	400	5030	Part-time Labor	27,131	34,000	27,479	31,000	-9%
1	400	5031	First Monday Payroll	0	0	1,365	0	100%
1	400	5036	Part-time Labor Overtime	4,194	5,000	2,194	1,000	-80%
1	400	5040	FICA	7,513	13,000	10,378	12,000	-8%
1	400	5050	Retirement	11,530	20,215	15,953	19,500	-4%
1	400	5230	Health Insurance	17,720	41,030	15,536	33,000	-20%
1	400	5233	Life/ Disability Insurance	278	1,150	442	1,300	100%
1	400	5060	TWC	0	0	0	0	0%
Total				135,877	245,230	174,835	208,680	-15%
Supplies								
1	400	5120	Wearing Apparel	3,129	3,500	2,574	3,000	-14%
1	400	5130	Motor Vehicle Supplies	15,006	25,000	13,497	20,000	-20%
1	400	5135	Motor Vehicle Inspection & Registration	0	0	0	400	100%
1	400	5140	Equipment Supplies and Tools	1,599	3,500	2,471	2,500	-29%
1	400	5150	Other Supplies	275	1,000	286	1,000	0%
1	400	5153	Chemicals	352	3,000	3,080	3,000	0%
Total				20,361	36,000	21,907	29,900	-17%
Contractual								
1	400	5220	Insurance - Property	477	700	530	690	-1%
1	400	5222	Auto Insurance	1,333	1,500	1,720	2,060	37%
1	400	5225	Workers' Comp Insurance	9,147	11,000	17,344	21,850	99%
1	400	5240	Utilities	99,754	78,000	77,120	80,000	3%
1	400	5256	Professional Fees	475	5,000	0	3,000	0%
1	400	5290	Schools & Training	111	2,000	0	500	-75%
1	400	5296	Travel & Meals	4	2,000	0	500	-75%
Total				111,301	100,200	96,714	108,600	8%
Maintenance								
1	400	5301	Building & Grounds Maint	0	0	0	0	0%
1	400	5310	Streets & Alleys Maint.	36,184	40,000	22,978	40,000	0%
1	400	5311	Storm Drain Maintenance	0	15,000	18,187	15,000	0%
1	400	5320	Motor Vehicle Maint.	6,102	8,000	1,709	2,500	-69%
1	400	5330	Tools & Equipment Maint.	10,273	8,500	11,781	9,000	6%
1	400	5390	Miscellaneous Maint.	31	5,000	52	1,000	-80%
Total				52,590	76,500	54,705	67,500	-12%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Streets 2017-2018

Cont.

<u>Expenditure</u>				<u>Actual</u>	<u>Budget</u>	<u>Estimated Proposed</u>		<u>Change</u>
				<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>	
Capital								
1	400	5501	Buildings & Grounds Capital	0	0	0	0	0%
1	400	5510	Streets & Alleys	183,607	100,000	90,000	100,000	100%
1	400	5520	Motor Vehicle Capital Exp	0	0	0	0	0%
1	400	5522	Parking Lot Improvements	0	0	0	0	0%
1	400	5530	Equipment Capital Exp	5,950	0	0	0	0%
Total				189,557	100,000	90,000	100,000	0%
Sundry								
1	400	5425	Fees & Permits	15,475	0	0	0	0%
Total				15,475	0	0	0	0
TOTAL EXPENDITURES				525,160	557,930	438,162	514,680	-8%

CITY OF CANTON
Parks 2017-2018

DEPARTMENTAL EXPENDITURES SUMMARY

<u>Expenditures</u>	<u>Actual 2015-2016</u>	<u>Budget 2016-2017</u>	<u>Estimated 2016-2017</u>	<u>Proposed 2017-2018</u>	<u>Percent Change</u>
Salaries & Benefits	153,741	180,840	151,132	234,900	30%
Supplies	11,709	16,100	10,078	18,900	17%
Contractual Services	37,007	32,000	36,262	41,470	30%
Maintenance	121,592	112,000	93,471	118,400	6%
Sundry	0	0	0	0	0%
Capital Outlay	41,631	213,000	235,680	30,000	-86%
TOTAL EXPENDITURES	365,679	553,940	526,623	443,670	-20%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Parks 2017-2018

				Actual	Budget	Estimated	Proposed	
<u>Expenditure</u>				<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>Change</u>
Salaries & Benefits								
1	500	5010	Supervisor	0	0	0	48,000	100%
1	500	5016	Supervisor Overtime	0	0	0	2,100	100%
1	500	5020	Skilled Labor	96,998	100,500	95,596	110,000	9%
1	500	5026	Skilled Labor Overtime	1,643	20,000	2,403	4,500	-78%
1	500	5031	FM Payroll	380	3,000	0	0	-100%
1	500	5034	EDC/ Main St Special Events Labor	473	500	0	0	-100%
1	500	5040	FICA	7,647	10,000	8,440	14,000	40%
1	500	5050	Retirement	12,335	12,940	13,239	22,000	70%
1	500	5230	Health Insurance	33,777	33,000	30,720	33,200	1%
1	500	5233	Life/ Disability Insurance	490	900	734	1,100	100%
1	500	5060	TWC	0	0	0	0	0%
Total				153,741	180,840	151,132	234,900	30%
Supplies								
1	500	5120	Wearing Apparel	2,552	3,000	2,114	3,000	0%
1	500	5130	Motor Vehicle Supplies	4,961	5,000	4,015	5,000	0%
1	500	5135	Motor Vehicle Inspection & Registration	0	0	0	300	100%
1	500	5140	Equipment Supplies and Tools	854	2,000	0	4,500	125%
1	500	5150	Other Supplies	33	100	24	100	0%
1	500	5153	Chemicals	3,310	6,000	3,925	6,000	0%
Total				11,709	16,100	10,078	18,900	17%
Contractual								
1	500	5220	Insurance - Property	3,134	4,100	3,609	4,690	14%
1	500	5222	Auto Insurance	824	900	1,065	1,280	42%
1	500	5225	Workers' Comp Insurance	2,047	2,500	4,388	5,000	100%
1	500	5240	Utilities	31,003	24,000	27,200	30,000	25%
1	500	5290	Schools & Training	0	250	0	250	0%
1	500	5296	Travel & Meals	0	250	0	250	0%
Total				37,007	32,000	36,262	41,470	30%
Maintenance								
1	500	5301	Building Maintenance	0	0	0	5,000	0%
1	500	5302	City Lakes Maintenance	4,072	5,000	2,333	5,000	0%
1	500	5303	Park Grounds Maint.	15,829	13,000	10,728	10,000	-23%
1	500	5304	Blackwell Museum M & O	4,202	12,000	3,985	8,000	-33%
1	500	5306	Plaza Museum M & O	12,339	17,000	15,717	17,000	0%
1	500	5307	Library Maintenance	2,839	15,000	7,188	10,000	-33%
1	500	5308	Cemetery Association	0	0	0	0	0%
1	500	5310	VZ Veterans Memorial	6,000	5,000	6,000	6,000	20%
1	500	5318	CYRA Maintenance	8,359	10,000	11,766	20,000	100%
1	500	5320	Motor Vehicle Maint.	392	1,500	616	1,000	-33%
1	500	5322	Mill Creek Lake Trails Maint.	0	0	770	1,200	0%
1	500	5325	Sr Citizens Building Maint.	16,692	10,000	15,007	14,000	40%
1	500	5328	Cemetery Maintenance	49,812	20,000	18,807	20,000	0%
1	500	5330	Tools & Equipment Maint.	1,057	3,500	553	1,200	-66%
Total				121,592	112,000	93,471	118,400	6%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Parks 2017-2018

Cont.

<u>Expenditure</u>			<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Change</u>
			<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>	
Capital							
1	500	5507 Library Capital Expenditures	22110	0	0	0	0%
1	500	5504 Park Grounds Capital Exp.	4,255	0		0	100%
1	500	5506 Plaza Museum Capital Exp	0	20,000	19,955	-	-100%
1	500	5528 CYRA Ballpark	15,266	0	0	30,000	100%
1	500	5530 Equipment Capital Exp	0	10,000	11,475	0	-100%
1	500	5542 Parks-Tennis Courts Cap Exp	0	183,000	204,250	0	-100%
Total			41,631	213,000	235,680	30,000	100%
TOTAL EXPENDITURES			365,679	553,940	526,623	443,670	-20%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES SUMMARY

General Fund Grants & Donations 2017-2018

<u>Expenditures</u>	<u>Actual</u> <u>2015-2016</u>	<u>Budget</u> <u>2016-2017</u>	<u>Estimated</u> <u>2016-2017</u>	<u>Proposed</u> <u>2017-2018</u>	<u>Percent</u> <u>Change</u>
Projects funded by Grants or Donations	89,482	394,000	410,242	6,000	-98%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

General Fund Donations & Grants 2017-2018

<u>Expenditure</u>				<u>Actual</u>	<u>Budget</u>	<u>Estimated Proposed</u>		<u>Change</u>
				<u>2016-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>	
1	971	5512	Capitol St Sidewalk	1,800	175,000	175,000	0	-100%
1	964	5501	ETCOG DHS Sirens for FM	104	17,000	17,000	0	-100%
1	974	5501	Mill Creek Lake Trails	4,555	196,000	195,947	0	-100%
1	960	5440	Miscellaneous Grants	3,388	2,000	71	2,000	0%
1	970	5450	PD Donations Purchases	6,200	0	15,000	0	0%
1	975	5501	TXCDBG Arch Barriers City Hall	35,933	0	0	0	0%
1	976	5509	Cherry Creek Trails	0	0	3,217	0	0%
1	981	5532	ETCOG Comm Capital Equipment	33,518	0	0	0	0%
1	977	5233	Life/Disability Ins Police for VFD	3,988	4,000	4,007	4,000	0%
TOTAL EXPENDITURES				89,482	394,000	410,242	6,000	-98%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES SUMMARY

General Fund Catastrophic Events 2017-2018

<u>Expenditures</u>	<u>Actual</u> <u>2015-2016</u>	<u>Budget</u> <u>2016-2017</u>	<u>Estimated</u> <u>2016-2017</u>	<u>Proposed</u> <u>2017-2018</u>	<u>Percent</u> <u>Change</u>
Storm Damage					
Donations	0	14,985	15,000	0	-100%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

General Fund Catastrophic Events 2017-2018

<u>Expenditure</u>	<u>Actual</u> <u>2015-2016</u>	<u>Budget</u> <u>2016-2017</u>	<u>Estimated</u> <u>2016-2017</u>	<u>Proposed</u> <u>2017-2018</u>	<u>Change</u>
1 985 8500 Storm Damage	0	14,985	15,000	0	-100%
TOTAL EXPENDITURES	0	14,985	15,000	0	-100%
TOTAL GENERAL FUND EXPEND.	5,065,979	5,520,468	5,071,853	5,164,375	-7%

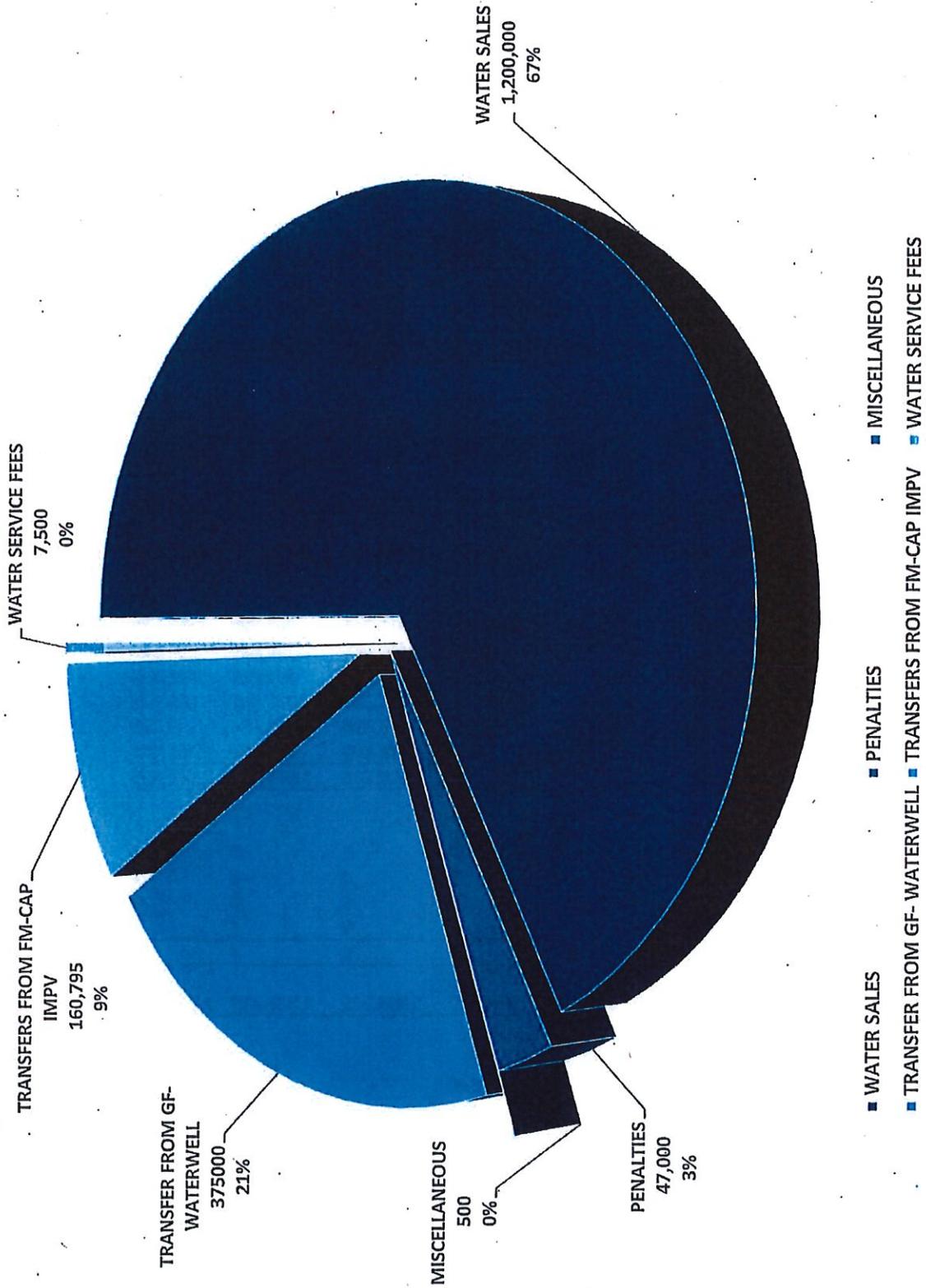


CITY OF CANTON
Water Fund 2017-2018

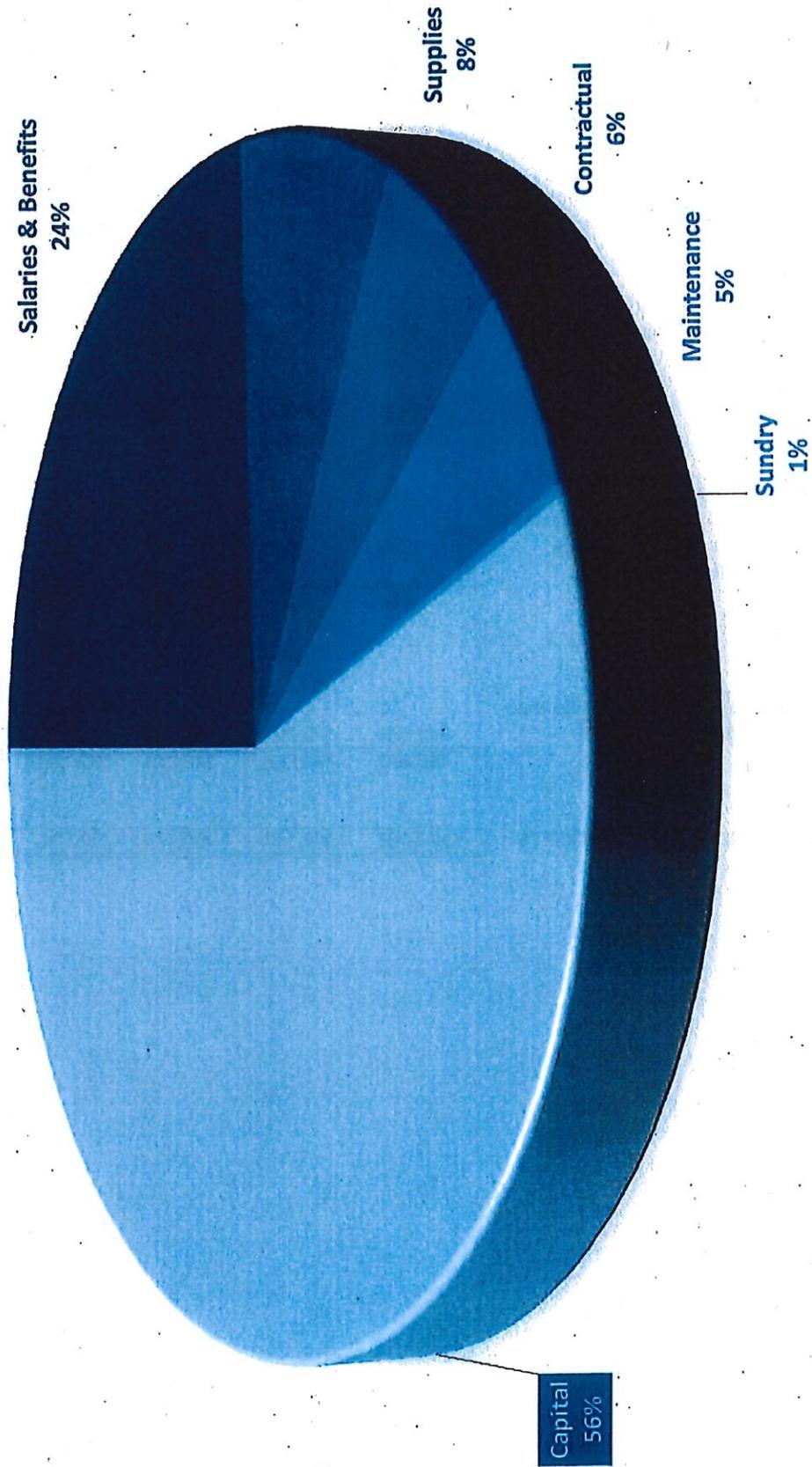
SUMMARY OF RECEIPTS AND EXPENDITURES

	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Beginning Cash Balance	962,917	1,536,459	1,536,459	1,230,534
Water Receipts				
Water Sales	1,247,187	1,185,000	1,135,838	1,200,000
Water Service Fees	9,585	8,000	8,597	7,500
Penalty Charges	48,964	46,000	47,596	47,000
Miscellaneous	1,983	1,000	481	500
Total Receipts	1,307,719	1,240,000	1,192,512	1,255,000
Proceeds from Sale of Property				
Sale of Property	0	0	0	0
Total	1,307,719	1,240,000	1,192,512	1,255,000
Transfers In				
Transfer In for Capital Imp.	300,000	340,000	340,000	535,795
Total Transfers In	300,000	340,000	340,000	535,795
TOTAL CURRENT RECEIPTS	1,607,719	1,580,000	1,532,512	1,790,795
TOTAL FUNDS AVAILABLE	2,570,636	3,116,459	3,068,971	3,021,329
Water Expenditures				
Salaries & Benefits	627,123	580,215	591,626	568,670
Supplies	159,065	160,950	114,495	191,550
Contractual Services	135,236	220,900	233,603	143,875
Maintenance	106,159	141,750	101,519	123,950
Sundry	5,319	7,750	10,494	7,750
Capital Outlay	1,275	788,650	786,700	1,305,000
Total Water Expenditures	1,034,178	1,900,215	1,838,437	2,340,795
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
Intergovernmental Expense	0	0	1	0
Total Transfers Out / Adjustments	0	0	0	0
TOTAL CURRENT EXPENDITURES	1,034,178	1,900,215	1,838,437	2,340,795
GAAP Adjustment	-259,196			
Ending Cash Balance	1,536,459	1,216,244	1,230,534	680,535

FY 2017-2018 Water Fund Revenue - \$1,790,795



FY 2017-2018 WATER FUND EXPENSES \$2,340,795



CITY OF CANTON
Water Fund 2017-2018

FUND REVENUES BY SOURCE

<u>Receipts</u>		<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Percent</u>
		<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>Change</u>
Charges for Service						
4110	Water Service	1,247,187	1,185,000	1,135,838	1,200,000	1%
4160	Water Tap Fees	2,325	3,500	2,567	2,500	-29%
4165	Reconnect Fees	7,260	4,500	6,030	5,000	11%
	Total	1,256,772	1,193,000	1,144,435	1,207,500	1%
Proceeds from Sale of Property						
4002	Sale of Property	3,048	150	0	0	-100%
Penalties & Fees						
4136	Penalties	48,964	46,000	47,596	47,000	2%
	Total	48,964	46,000	47,596	47,000	2%
Miscellaneous						
4028	Insurance Reimburse	0	0	0	0	0%
4180	Miscellaneous	1,983	1,000	481	500	-50%
4050	Interest	0	0	0	0	
	Total	1,983	1,000	481	500	-50%
Transfer from General Fund for Capital Imp.		0	0	0	375,000	100%
Transfer from FM for Capital Imp.		300,000	340,000	340,000	160,795	100%
	Total	300,000	340,000	340,000	535,795	100%
TOTAL CURRENT RECEIPTS		1,610,766	1,580,150	1,532,512	1,790,795	13%

CITY OF CANTON
Water Fund 2017-2018

DEPARTMENTAL EXPENDITURES SUMMARY

<u>Department</u>	<u>Actual</u> <u>2015-2016</u>	<u>Budget</u> <u>2016-2017</u>	<u>Estimated</u> <u>2016-2017</u>	<u>Proposed</u> <u>2017-2018</u>	<u>Percent</u> <u>Change</u>
Fund Transfers	0	0	1	0	0%
Water Treatment Plant	442,404	513,945	476,216	1,121,730	118%
Water Distribution System	591,772	1,386,270	1,362,221	1,219,065	-12%
Total Water Fund	1,034,176	1,900,215	1,838,438	2,340,795	23%

CITY OF CANTON

FUND EXPENDITURES DETAIL

Water Fund Transfers 2017-2018

<u>Fund Expenditures</u>	<u>Actual</u> <u>2015-2016</u>	<u>Budget</u> <u>2016-2017</u>	<u>Estimated</u> <u>2016-2017</u>	<u>Proposed</u> <u>2017-2018</u>	<u>Change</u>
Fund Transfers					
2 000 5690 Transfer Out	0	0	0	0	100%
TOTAL EXPENDITURES	0	0	0	0	100%

CITY OF CANTON**DEPARTMENTAL EXPENDITURES SUMMARY*****Water Treatment Plant 2017-2018***

<u>Expenditures</u>	<u>Actual 2016-2016</u>	<u>Budget 2016-2017</u>	<u>Estimated 2016-2017</u>	<u>Proposed 2017-2018</u>	<u>Percent Change</u>
Salaries & Benefits	214,976	182,845	164,017	173,270	-5%
Supplies	109,640	102,250	170,474	144,550	41%
Contractual Services	103,610	184,500	203,983	107,360	-42%
Maintenance	9,178	28,750	19,001	15,950	-45%
Sundry	5,000	5,600	8,740	5,800	0%
Capital Outlay	0	10,000	10,000	675,000	100%
TOTAL EXPENDITURES	442,404	513,945	476,216	1,121,730	118%

CITY OF CANTON
Water Plant 2017-2018

DEPARTMENTAL EXPENDITURES DETAIL

<u>Expenditure</u>				<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Change</u>
				<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>	
Salaries & Benefits								
2	600	5010	Supervision	50,931	52,025	26,824	0	-100%
2	600	5016	Supervision Overtime	1,436	1,100	1,299	0	-100%
2	600	5020	Skilled Labor	90,933	71,500	65,442	115,000	61%
2	600	5026	Skilled Labor Overtime	923	6,450	9,436	10,960	70%
2	600	5030	Part-time Labor	0	0	6,480	0	0%
2	600	5038	Part-Time Labor Overtime	0	0	1,620	0	0
2	600	5040	FICA	9,719	10,105	13,473	9,900	-2%
2	600	5050	Retirement	35,664	15,915	21,220	16,710	5%
2	600	5233	Life/ Disability Ins	521	750	549	900	100%
2	600	5230	Health Insurance	24,849	25,000	17,674	19,800	-21%
Total				214,976	182,845	164,017	173,270	-5%
Supplies								
2	600	5110	Office Supplies	413	750	283	750	0%
2	600	5120	Wearing Apparel	1,091	1,500	869	1,500	0%
2	600	5130	Motor Vehicle Supplies	1,729	3,000	1,438	3,000	0%
2	600	5135	Motor Vehicle Inspection & Registra	0	0	0	300	100%
2	600	5140	Equipment Supplies & Tools	141	1,000	188	13,000	100%
2	600	5150	Other Supplies	713	1,000	595	1,000	0%
2	600	5153	Chemicals & Lab Tests	79,238	75,000	47,100	75,000	0%
2	600	5156	Building & Ground Supplies	0	0	0	18,000	100%
2	600	5312	Plants - Towers - Wells	26,316	20,000	20,000	32,000	60%
Total				109,640	102,250	70,474	144,550	41%
Contractual								
2	600	5210	Communications	4,553	3,500	7,861	8,500	143%
2	600	5220	Insurance - Property	4,986	6,500	5,775	7,510	16%
2	600	5222	Auto Insurance	1,817	2,000	2,345	2,580	29%
2	600	5225	Workers' Comp Insurance	4,414	5,000	8,369	11,870	137%
2	600	5240	Utilities	80,467	64,000	64,050	65,400	2%
2	600	5256	Professional Fees	6,328	100,000	113,708	8,000	-92%
2	600	5270	Association Dues	50	500	0	500	0%
2	600	5275	Publications & Advertising	0	1,000	692	1,000	0%
2	600	5290	Schools & Training	995	1,500	816	1,500	0%
2	600	5296	Travel & Meals	0	500	367	500	100%
Total				103,610	184,500	203,983	107,360	-42%
Maintenance								
2	600	5301	Buildings & Grounds Maint.	1,726	10,000	10,000	2,000	-80%
2	600	5320	Motor Vehicle Maint.	2,604	10,000	3,285	5,500	-45%
2	600	5330	Tools & Equipment Maint.	0	1,000	200	700	-30%
2	600	5331	Instruments/App. Maint.	3,114	7,000	5,116	7,000	0%
2	600	5345	Office Equipment Maint.	1,733	750	400	750	0%
Total				9,178	28,750	19,001	15,950	-45%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Water Plant 2017-2018

<u>Expenditure</u>				<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Change</u>
				<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>	
Sundry								
2	600	5425	Fees & Permits	4,868	5,000	8,320	5,000	0%
2	600	5439	Employee/Citizen Recog.	115	300	420	300	0%
2	600	5440	Miscellaneous	18	300	0	300	0%
Total				5,000	5,600	8,740	5,600	0%
Capital								
2	600	5502	Wells & City Lakes Capital Expend	0	0	0	675,000	100%
2	600	5515	Water Plant	0	10,000	10,000	0	-100%
Total				0	10,000	10,000	675,000	100%
TOTAL EXPENDITURES				442,404	513,945	476,216	1,121,730	118%

CITY OF CANTON**DEPARTMENTAL EXPENDITURES SUMMARY*****Water Distribution 2017-2018***

<u>Expenditures</u>	<u>Actual 2015-2016</u>	<u>Budget 2016-2017</u>	<u>Estimated 2016-2017</u>	<u>Proposed 2017-2018</u>	<u>Percent Change</u>
Salaries & Benefits	412,147	397,370	427,608	395,400	0%
Supplies	49,424	58,700	44,020	47,000	-20%
Contractual Services	31,826	36,400	29,620	36,515	0%
Maintenance	96,982	113,000	82,518	108,000	-4%
Sundry	318	2,150	1,754	2,150	0%
Capital Outlay	1,275	778,650	776,700	630,000	-19%
TOTAL EXPENDITURES	591,772	1,386,270	1,362,221	1,219,065	-12%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Water Distribution 2017-2018

<u>Expenditure</u>				<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Change</u>
				<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>	
Salaries & Benefits								
2	650	5010	Supervision	59,715	64,215	65,396	67,700	5%
2	650	5020	Skilled Labor	210,828	201,400	226,805	200,100	-1%
2	650	5026	Skilled Labor Overtime	21,942	13,500	14,729	18,400	36%
2	650	5030	Labor Operations	0	0	0	0	0%
2	650	5031	First Monday Payroll	1,488	2,400	378	0	0%
2	650	5040	FICA	23,106	22,000	23,507	22,020	0%
2	650	5050	Retirement	36,363	37,355	36,892	38,570	3%
2	650	5233	Life/ Disability Ins	1,348	7,000	2,041	2,200	-69%
2	650	5060	TWC Taxes	0	0	0	0	0%
2	650	5230	Health Insurance	57,358	49,500	57,860	46,410	-6%
Total				412,147	397,370	427,608	395,400	0%
Supplies								
2	650	5110	Office Supplies	2,944	5,000	2,383	2,000	-60%
2	650	5111	Postage & Shipping	8,784	7,500	7,823	7,500	0%
2	650	5120	Wearing Apparel	3,558	4,000	2,475	3,000	-25%
2	650	5130	Motor Vehicle Supplies	20,645	23,000	13,387	15,000	-35%
2	650	5135	Motor Vehicle Inspection & Registra	0	0	0	1,300	100%
2	650	5140	Equipment Supplies & Tools	1,114	2,500	717	1,500	-40%
2	650	5141	Office Equip./Furnish.	1,097	500	967	500	0%
2	650	5150	Other Supplies	1,477	1,200	1,802	1,200	0%
2	650	5153	Chemicals	0	0	0	0	0%
2	650	5158	Meters & Meter Boxes	9,805	15,000	14,467	15,000	0%
Total				49,424	58,700	44,020	47,000	-20%
Contractual								
2	650	5210	Communications	7,218	14,000	15,007	14,000	0%
2	650	5220	Insurance - Property	1,425	1,900	1,700	2,210	16%
2	650	5222	Auto Insurance	1,333	1,500	1,800	2,160	44%
2	650	5225	Workers' Comp Insurance	5,629	7,000	8,050	10,145	45%
2	650	5240	Utilities	4,153	5,000	3,064	5,000	0%
2	650	5256	Professional Fees	11,343	5,000	0	2,000	-60%
2	650	5290	Schools & Training	287	1,500	0	500	-67%
2	650	5296	Travel & Meals	238	500	0	500	0%
Total				31,626	36,400	29,620	36,515	0%
Maintenance								
2	650	5301	Buildings & Grounds Maint.	1,585	6,500	2,254	3,000	-54%
2	650	5313	Water Mains/Lines Maint.	66,480	80,000	46,382	80,000	0%
2	650	5319	Fire Hydrant Maintenance	13,239	10,000	11,469	10,000	0%
2	650	5320	Motor Vehicle Maint.	9,444	10,000	10,463	10,000	0%
2	650	5330	Tools & Equipment Maint.	4,885	5,000	11,647	5,000	0%
2	650	5345	Office Equipment Maint.	1,349	1,500	303	0	-100%
2	650	5370	Miscellaneous Maint.	0	0	0	0	0%
Total				96,982	113,000	82,518	108,000	-4%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Water Distribution 2017-2018

<u>Expenditure</u>				<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Change</u>
				<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>	
Sundry								
2	650	5432	Cash Over / Short	0	250	100	250	0%
2	650	5435	Returned Checks	0	300	1,088	300	0%
2	650	5439	Employee/Citizen Recog.	318	600	566	600	0%
2	650	5440	Miscellaneous	0	1,000	0	1,000	0%
			Total	318	2,150	1,754	2,150	0%
Capital								
2	650	5501	Building & Grounds	0	0	0	0	0%
2	650	5514	Water Mains / Lines	1,275	766,650	766,650	620,000	-19%
2	650	5530	Capital Equipment	0	12,000	10,050	10,000	-17%
			Total	1,275	778,650	776,700	630,000	-19%
TOTAL EXPENDITURES				591,772	1,386,270	1,362,221	1,219,065	-12%
TOTAL WATER FUND EXPENDITURES				1,034,176	1,900,215	1,838,437	2,340,795	23.19%

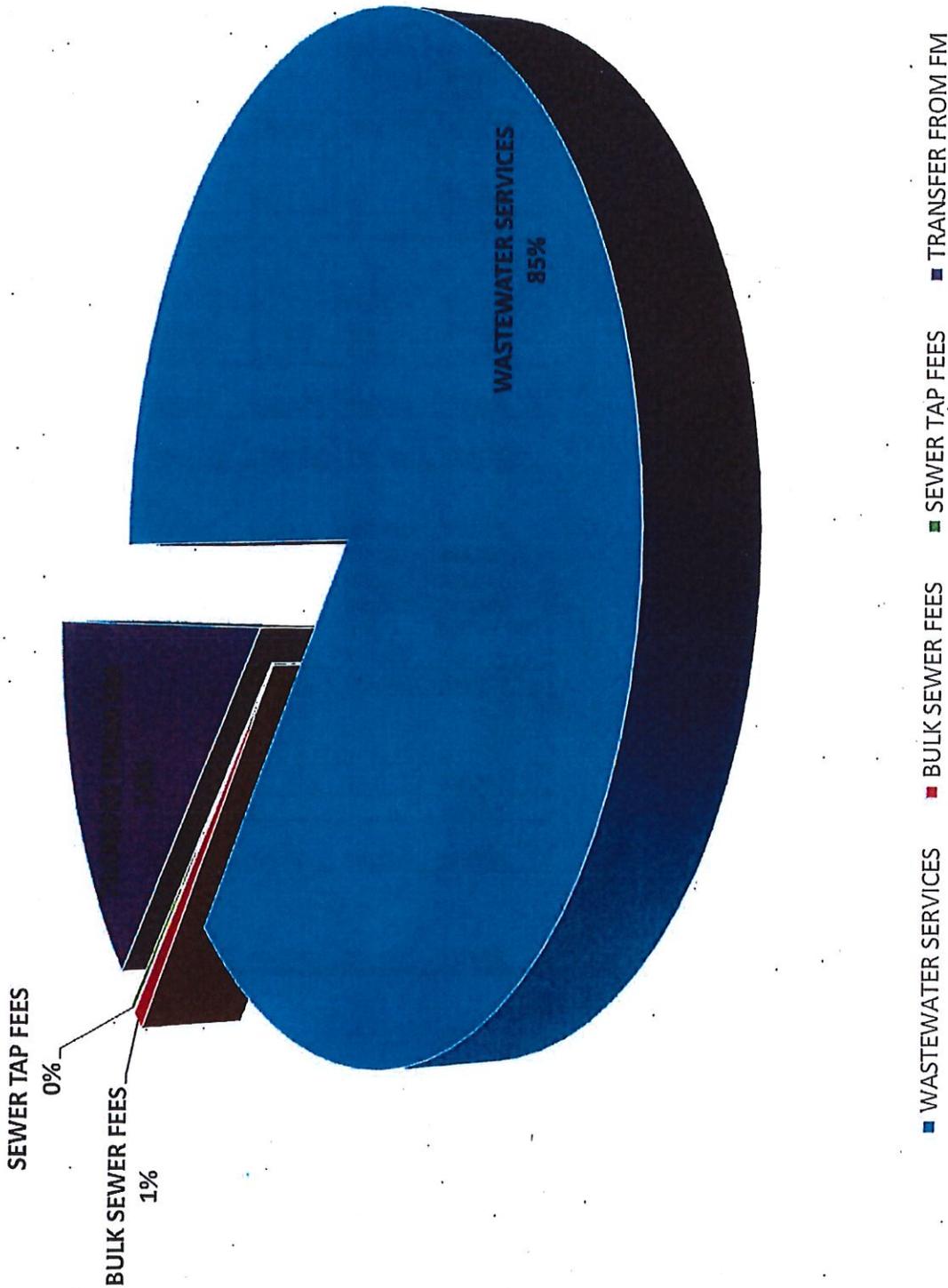
CITY OF CANTON

SUMMARY OF RECEIPTS AND EXPENDITURES

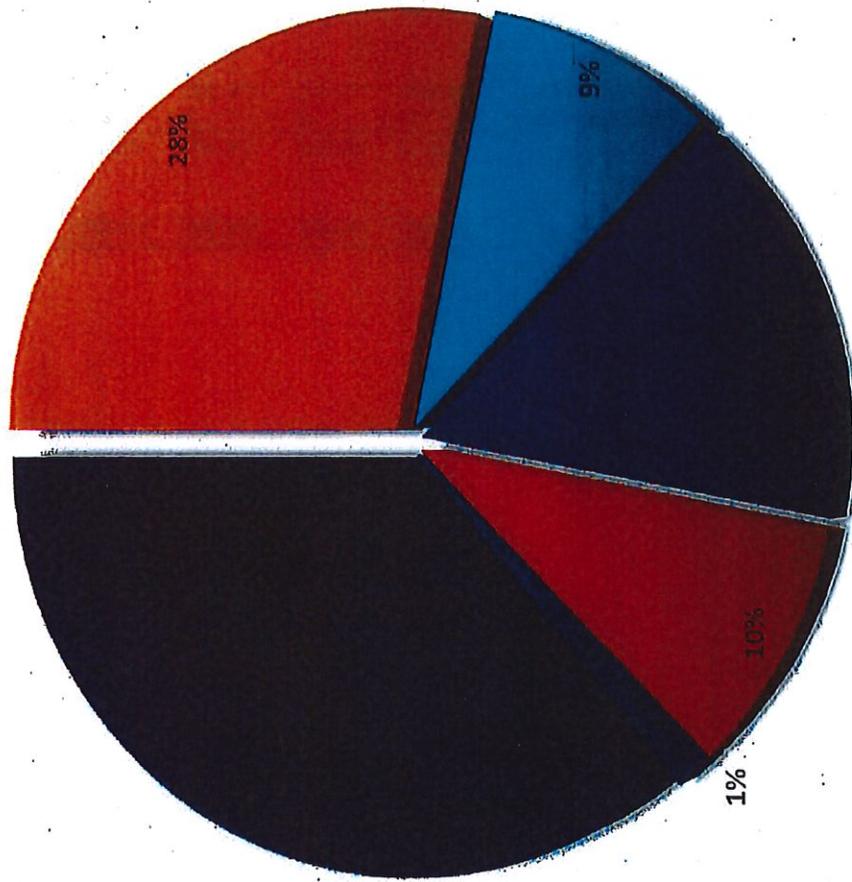
Wastewater Fund 2017-2018

	<u>Actual</u> <u>2015-2016</u>	<u>Budget</u> <u>2016-2017</u>	<u>Estimated</u> <u>2016-2017</u>	<u>Proposed</u> <u>2017-2018</u>
Beginning Cash Balance	237,996	244,675	244,675	296,478
Wastewater Receipts				
Wastewater Service	656,962	650,000	656,816	746,370
Bulk Sewer Fees	11,018	6,000	8,107	6,500
Sewer Tap Fees	2,525	3,000	0	2,000
Total Receipts	<u>670,504</u>	<u>659,000</u>	<u>664,923</u>	<u>754,870</u>
Intergovernmental Revenue				
From CEDC	128,127	0	0	0
Total Intergovernmental Revenue	<u>128,127</u>	<u>0</u>	<u>0</u>	<u>0</u>
Transfers In				
From Water Fund	0	0	0	0
From First Monday for Capital Imp.	55,000	155,000	174,375	120,000
Total Transfers In	<u>55,000</u>	<u>155,000</u>	<u>174,375</u>	<u>120,000</u>
TOTAL CURRENT RECEIPTS	<u>853,631</u>	<u>814,000</u>	<u>839,298</u>	<u>874,870</u>
TOTAL FUNDS AVAILABLE	<u>1,091,627</u>	<u>1,058,675</u>	<u>1,083,972</u>	<u>1,171,348</u>
Wastewater Expenditures				
Salaries & Benefits	231,217	259,350	207,942	235,050
Supplies	56,846	56,700	54,707	76,000
Contractual Services	117,414	114,500	112,029	130,100
Maintenance	114,344	139,300	76,892	79,500
Sundry	10,365	10,400	10,925	11,300
Capital Outlay	100	360,300	325,000	300,000
Total Wastewater Expenditures	<u>530,286</u>	<u>940,550</u>	<u>787,494</u>	<u>831,950</u>
Transfers Out				
To Debt Service Fund	0	0	0	0
Intergovernmental Expense	316,667	0	0	0
Total Transfers Out	<u>316,667</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT EXPENDITURES	<u>846,953</u>	<u>940,550</u>	<u>787,494</u>	<u>831,950</u>
Ending Cash Balance	<u>244,675</u>	<u>118,125</u>	<u>296,478</u>	<u>339,398</u>

FY 2017-2018 Wastewater Fund Revenue - \$874,8700



FY 2017-2018 Wastewater Fund Expenditures - \$831,950



CITY OF CANTON

FUND REVENUES BY SOURCE

Wastewater Fund 2017-2018

		Actual	Budget	Estimated	Proposed	Percent
<u>Receipts</u>		<u>2014-2016</u>	<u>2016-2016</u>	<u>2016-2016</u>	<u>2017-2018</u>	<u>Change</u>
Charges for Service						
4120	Wastewater Service	656,962	650,000	656,816	746,370	15%
4135	Bulk Sewer Fees	11,018	6,000	8,107	6,500	8%
4160	Sewer Tap Fees	2,525	3,000	0	2,000	-33%
	Total	670,504	659,000	664,923	754,870	15%
Intergovernmental Revenue						
4222	From CEDC	128,127	0	0	0	0%
	Total	128,127	0	0	0	0%
Interfund Transfers						
4082	Transfer from FM for Cap.	55,000	155,000	174,375	120,000	-23%
4094	Transfer from Water Fund	0	0	0	0	0%
	Total	55,000	155,000	174,375	120,000	-23%
TOTAL CURRENT RECEIPTS		853,631	814,000	839,298	874,870	7%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES SUMMARY

Wastewater Fund 2017-2018

<u>Department</u>	<u>Actual</u> <u>2015-2016</u>	<u>Budget</u> <u>2016-2017</u>	<u>Estimated</u> <u>2016-2017</u>	<u>Proposed</u> <u>2017-2018</u>	<u>Percent</u> <u>Change</u>
Fund Transfers	0	0	0	0	0%
Intergovernmental Expense	316,667	0	0	0	0%
Wastewater Treatment Plant	446,297	545,365	453,357	578,950	6%
Wastewater Collection System	83,989	395,185	334,138	253,000	-36%
Total Wastewater Fund	846,953	940,550	787,494	831,950	-12%

CITY OF CANTON**DEPARTMENTAL EXPENDITURES SUMMARY*****Wastewater Treatment Plant 2017-2018***

<u>Expenditures</u>	<u>Actual</u> <u>2015-2016</u>	<u>Budget</u> <u>2016-2017</u>	<u>Estimated</u> <u>2016-2017</u>	<u>Proposed</u> <u>2017-2018</u>	<u>Percent</u> <u>Change</u>
Salaries & Benefits	176,394	202,265	148,860	174,000	-14%
Supplies	55,167	51,700	54,328	52,400	1%
Contractual Services	116,815	105,300	108,860	126,350	20%
Maintenance	87,534	106,800	61,466	65,000	-39%
Sundry	10,287	10,300	10,842	11,200	9%
Capital Outlay	100	69,000	69,000	150,000	117%
TOTAL EXPENDITURES	446,297	645,365	453,357	578,950	6%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Wastewater Treatment Plant 2017-2018

<u>Expenditure</u>				<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Percent</u>
				<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>Change</u>
Other Disbursements								
5	000	5600	Intergovernmental Expense	316,667	0	0	0	0%
Total				316,667	0	0	0	0%
Salaries & Benefits								
5	700	5010	Supervision	52,315	52,600	55,596	54,500	4%
5	700	5016	Supervision Overtime	2,426	1,900	2,900	3,300	74%
5	700	5020	Skilled Labor	66,116	69,000	40,526	65,000	-6%
5	700	5026	Skilled Labor Overtime	0	7,000	1,145	2,800	-60%
5	700	5030	Labor Operations	0	11,050	0	0	-100%
5	700	5031	First Monday Payroll	6,300	5,500	4,099	0	-100%
5	700	5035	Contract Labor	0	0	0	0	0%
5	700	5040	FICA	8,393	11,250	9,909	10,300	-8%
5	700	5050	Retirement	20,760	17,065	15,750	17,300	1%
5	700	5230	Health Insurance	19,695	26,000	18,325	19,950	-23%
5	700	5233	Life/ Disability Insurance	389	1,000	610	850	-15%
5	700	5060	TWC	0	0	0	0	0%
Total				176,394	202,265	148,860	174,000	-14%
Supplies								
5	700	5110	Office Supplies	248	500	318	1,700	100%
5	700	5120	Wearing Apparel	3,109	4,000	2,938	3,000	-25%
5	700	5130	Motor Vehicle Supplies	2,567	3,000	1,806	2,500	-17%
5	700	5135	Motor Vehicle Inspection & Registration	0	0	0	200	100%
5	700	5140	Equipment Supplies and Tools	1,483	2,500	1,373	1,500	-40%
5	700	5141	Minor Office Equip./Furnish.	409	500	53	500	0%
5	700	5150	Other Supplies	1,858	1,200	1,477	0	-100%
5	700	5153	Chemicals & Lab Tests	45,493	40,000	46,362	43,000	8%
5	700	5156	Building and Ground Supplies	0	0	0	4,000	100%
5	700	5159	Wastewater Plant Supplies	0	0	0	21,500	100%
Total				55,167	51,700	54,328	52,400	1%
Contractual								
5	700	5210	Communications	3,290	3,600	3,723	3,600	0%
5	700	5220	Insurance - Property	1,429	2,000	1,635	2,130	6%
5	700	5222	Auto Insurance	775	1,000	1,000	1,300	30%
5	700	5225	Workers' Comp Insurance	2,687	3,200	3,825	4,900	53%
5	700	5240	Utilities	66,756	52,500	58,606	73,320	40%
5	700	5256	Professional Fees	12,975	5,000	6,127	5,500	10%
5	700	5263	Sludge Disposal	28,419	35,000	31,972	33,000	-6%
5	700	5290	Schools & Training	427	2,500	1,925	2,300	-8%
5	700	5296	Travel & Meals	67	500	48	300	-40%
Total				116,815	105,300	108,860	126,350	20%

Wastewater Treatment Plant 2017-2018

Cont.

<u>Expenditure</u>				<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Percent</u>
				<u>2016-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>Change</u>
Maintenance								
5	700	5301	Buildings & Grounds Maint.	7,487	26,000	16,308	9,000	-65%
5	700	5314	Wastewater Plant Maint.	74,284	75,000	41,572	52,000	-31%
5	700	5320	Motor Vehicle Maint.	2,343	2,500	1,429	2,000	-20%
5	700	5330	Tools & Equipment Maint.	1,471	2,100	2,157	2,000	-5%
5	700	5333	Instruments/App. Maint.	1,949	1,200	0	0	-100%
Total				87,534	106,800	61,466	65,000	-39%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Wastewater Treatment Plant 2017-2018

<u>Expenditure</u>				<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Percent</u>
				<u>2016-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>Change</u>
Sundry								
5	700	5425	Fees & Permits	10,135	10,000	10,700	11,000	10%
5	700	5439	Employee/Citizen Recog.	152	300	142	200	-33%
5	700	5443	Storm Damage	0	0	0	0	0%
			Total	10,287	10,300	10,842	11,200	9%
Capital								
5	700	5516	Wastewater Treatment Plant	100	69,000	69,000	150,000	117%
			Total	100	69,000	69,000	150,000	117%
TOTAL EXPENDITURES				446,297	545,365	453,357	678,950	6%

CITY OF CANTON**DEPARTMENTAL EXPENDITURES SUMMARY*****Wastewater Collection 2017-2018***

<u>Expenditures</u>	<u>Actual 2015-2016</u>	<u>Budget Estimated 2016-2017</u>	<u>Proposed 2017-2018</u>	<u>Percent Change</u>
Salaries & Benefits	54,823	57,085	61,050	7%
Supplies	1,679	5,000	23,600	372%
Contractual Services	599	9,200	3,750	-59%
Maintenance	26,810	32,500	14,500	-55%
Sundry	78	100	100	0%
Capital Outlay	0	291,300	150,000	-49%
TOTAL EXPENDITURES	83,989	395,185	253,000	-36%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Wastewater Collection 2017-2018

<u>Expenditure</u>			<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Change</u>	
			<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>		
Salaries & Benefits								
5	750	5020	Skilled Labor	37,951	39,500	40,453	41,000	4%
5	750	5026	Skilled Labor Overtime	1,388	1,000	1,832	1,500	50%
5	750	5031	First Monday Payroll	0	0	692	1,500	
5	750	5040	FICA	2,878	3,000	3,280	3,500	17%
5	750	5050	Retirement	4,875	4,985	5,145	5,700	14%
5	750	6233	Life/ Disability Insurance	158	300	237	300	0%
5	750	5230	Health Insurance	7,573	8,300	7,543	7,550	-9%
Total				54,823	57,085	59,082	61,050	7%
Supplies								
5	750	5110	Office Supplies	0	0	159	200	100%
5	750	5130	Motor Vehicle Supplies	1,679	5,000	379	2,500	-50%
5	750	5135	Motor Vehicle Inspection & Registration	0	0	0	100	100%
5	750	5153	Chemicals [degreaser]	0	0	0	5,000	100%
5	750	5159	Sewer/Manhole Supplies	0	0	0	16,000	100%
Total				1,679	5,000	379	23,600	372%
Contractual								
5	750	5210	Cominunications	0	1,500	0	500	-67%
5	750	5225	Workers' Comp Insurance	128	200	200	250	25%
5	750	5240	Utilities	471	1,000	675	1,000	0%
5	750	5256	Professional Fees	0	5,000	2,293	2,000	-60%
5	750	5290	Schools & Training	0	1,000	0	0	-100%
5	750	5296	Travel & Meals	0	500	0	0	-100%
Total				599	9,200	3,168	3,750	-59%
Maintenance								
5	750	5301	Building & Grounds Maint.	0	0	0	0	0%
5	750	5316	Sewer Mains / Lines Maint.	22,282	25,000	14,082	12,000	-52%
5	750	5320	Motor Vehicle Maint	1,226	5,000	314	1,000	-80%
5	750	5330	Tools & Equipment Maint.	3,301	2,500	1,031	1,500	-40%
Total				26,810	32,500	15,426	14,500	-55%
Sundry								
5	750	5439	Employee/Citizen Recog.	78	100	82	100	0%
Total				78	100	82	100	0%
Capital								
5	750	5517	Sewer Mains / Manholes	0	291,300	256,000	150,000	-49%
5	750	5530	Equipment	0	0	0	0	0%
5	750	5531	Capital Equipment Instruments	0	0	0	0	0%
Total				0	291,300	256,000	150,000	-49%
TOTAL EXPENDITURES				83,989	395,185	334,138	253,000	-36%
TOTAL WASTEWATER FUND EXPEND.				846,953	940,550	787,494	831,950	-12%

