



CITY OF CANTON

Fiscal Year 2009 Operating Budget

Gene Hobgood, Mayor

Council Members Ward 1:

**Pat Tanner
Joe Ellen Wilson**

Council Members Ward 2:

**Wally Fowler
Jack Goodwin**

Council Members Ward 3:

**Lester Cantrell
Amelia Rose**

City of Canton
151 Elizabeth Street
Canton, Georgia 30114
Phone 770.704.1500 • Fax 770.704.1538

Table of Contents

Transmittal Letter from Chief Financial Officer.....	1
Budget Summary by Fund.....	3
General Fund Introduction.....	4
General Fund Tax Revenues-Exhibit A	6
General Fund Expenditures-Exhibit B.....	7
General Fund Expenditures-Exhibit C.....	8
General Fund Line Item Budget.....	9
Combined Utility Fund Introduction.....	23
Utility Revenues by Type-Exhibit D.....	25
Combined Utility Fund Line Item Budget.....	26
Other Operating Funds Introductions.....	30
Sanitation Fund Line Item Budget.....	32
Hotel/Motel Fund Line Item Budget.....	33
SPLOST V Fund Line Item Budget.....	34
Other Restricted Funds Introductions.....	35
Municipal Court Fund Line Item Budget.....	36
SPLOST IV Fund Line Item Budget.....	37
Impact Fee Fund Line Item Budget.....	38
Road and Sidewalk Fund Line Item Budget.....	39
Resolution to Adopt Fiscal Year 2009 Budget and Millage Rate.....	40



City of Canton
Finance Department
151 Elizabeth Street
Canton, Georgia 30114
(770) 704-1500

September 18, 2008

To the Honorable Mayor, City Council and the Citizens of Canton:

In accordance with State of Georgia laws and ordinances enacted by the City of Canton, we are pleased to present the City of Canton's Annual Budget for fiscal year 2009. The objective of the City's budget is to provide a management tool which establishes spending guidelines and limits at the legal level of control to obtain a balanced budget based on projected revenues for the next operating cycle. The City of Canton strives to provide its citizens with the highest level of quality services while operating within available resources.

BUDGET PROCESS AND OVERVIEW

Financial controls such as rate limits for property taxes and the requirement to use fund accounting often make public budgeting more difficult than private budgeting. Each fund has separate rules about what money goes in and how it can be spent. Most important, each *fund* must balance revenues with expenditures. Generally, since 2001, local governments in Georgia are also required to use a predefined uniform chart of accounts created by the Department of Community Affairs and approved by the Georgia Department of Audits and Accounts. Each transaction must be classified to fit within these fund, function and description categories. Departments formulate their requested budgets which are then reviewed with the Finance Department and the City Manager before eventually being reviewed by the Finance Committee and finally presented to the Council and the citizens for approval.

KEY BUDGET FACTORS

The primary focus of the 2009 fiscal year budget is sustainability of existing services and human resources within the constraints of an economically challenged period of rising costs with development and growth far below projections. With households struggling financially, Mayor and Council wished to maintain or even reduce the current property tax rates in the coming year. After the required rollback computations were completed, it was determined that the millage rate could be reduced to 5.950 mills, down from 5.966 mills in the prior tax year. This millage rate has been used in the proposed budget, pending final approval by Council.

The fiscal year 2009 budget process began in June with the compilation of two years of historical data and an analysis of year-to-date revenues and expenditures in order to make a projection of 2008 actual results. The 2009 revenues of the general fund, water & sewer fund, sanitation fund and municipal court fund were first projected to determine the total amount of allowable

expenditures in each of the operating funds. These revenue budgets were reviewed with both the City Manager and the Mayor's office.

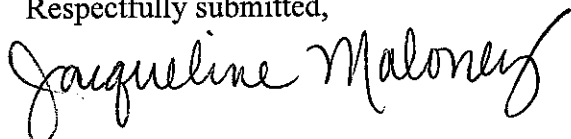
Due to the depressed condition of the general economy, the City Manager and the Chief Financial Officer determined that there should be no capital expenditures budgeted for 2009 in the operating funds. We also requested each department to calculate the minimum required expenditures to maintain their current level of service and strive to reduce their 2008 budgets by 10 to 15 percent for 2009. Each department formulated their requested budgets which were then added to the historical data and current year projections for consideration.

The Chief Financial Officer first met with each department individually to compare requests to both prior year(s) results, current year approved budgets and current year projections and to identify further reductions that were necessary to achieve the requested reduction. In late June, these results were reviewed with the Finance Committee. At that time, projected expenditures were greater than revenues.

Throughout July, each department and the CFO met with the City Manager to revisit areas such as training, travel, dues & fees, supplies, etc. Once we felt we could not reduce these expenditures any further without affecting our level of service to the citizens, the departments were asked to review staffing requirements and recommend ways that these expenditures could be lowered as well. A few positions were eliminated and several departments offered employees reduced work schedules. Additionally, our SPLOST documents were reviewed to verify that some of the existing debt service could be met with those funds rather than through operating accounts when necessary.

In August, the Chief Financial Officer presented the recommended fiscal year 2009 balanced budget to the Finance Committee for review. This line item budget received preliminary approval, and its availability for a public review period was advertised as required by Georgia law. The public hearing and first review of the budget was held on September 4, 2008, with final approval and adoption slated for September 18, 2008.

Respectfully submitted,



Jacqueline H. Maloney, CPA
Chief Financial Officer

**CITY OF CANTON
BUDGET SUMMARY BY FUND
FISCAL YEAR 2009**

	2009	2008	INCREASE (DECREASE)
GENERAL FUND	9,910,295	11,082,000	(1,171,705)
COMBINED UTILITY FUND	7,405,340	7,915,000	(509,660)
SANITATION FUND	1,124,391	1,000,000	124,391
	<u>18,440,026</u>	<u>19,997,000</u>	<u>(1,556,974)</u>
HOTEL/MOTEL TAX FUND	201,200	205,000	(3,800)
SPLOST V	2,486,805	2,601,594	(114,789)
	<u>2,688,005</u>	<u>2,806,594</u>	<u>(118,589)</u>
TOTAL OPERATING BUDGET	<u>21,128,031</u>	<u>22,803,594</u>	<u>(1,675,563)</u>
MUNICIPAL COURT FUND	1,103,150	1,330,000	(226,850)
SPLOST IV	314,390	803,215	(488,825)
IMPACT FEE FUND	1,811,600	3,897,400	(2,085,800)
ROAD & SIDEWALK FUND	6,131,600	2,384,216	3,747,384
	<u>9,360,740</u>	<u>8,414,831</u>	<u>945,909</u>
TOTAL RESTRICTED OR TRANSFERRED FUNDS OR FUND BALANCE USED	<u>9,360,740</u>	<u>8,414,831</u>	<u>945,909</u>
TOTAL GOVERNMENTAL AND PROPRIETARY FUNDS	<u>30,488,771</u>	<u>31,218,425</u>	<u>(729,654)</u>

GENERAL FUND

Projected Revenues

The general fund budget provides financial resources for the City of Canton to sustain the current levels of service but does not include new operating initiatives for fiscal year 2009. The primary source of revenues for the general fund is taxes. The largest tax revenue is real and personal property taxes, but taxes also include items such as franchise fees, insurance premium tax, excise taxes and business occupation taxes. See *Exhibit A* for a comparison of 2008 and 2009 tax revenues by source.

Charges for streetlights, which have historically been presented in the general fund, have been moved to the combined utility fund (formerly the water & sewer fund). This change has been made to more properly reflect the nature of the streetlight charge as a user fee as well as to eliminate the need for separate billing and collection procedures when the city discontinues the use of a pooled operating cash account.

Appropriated Expenditures

General fund expenditures are categorized by function. Administration activities includes the budgets for Mayor and Council, City Clerk, City Manager, Finance Department, Technology Department, Human Resources and maintenance and operations of general government buildings. In the 2009 budget, the personnel and other administrative costs for Municipal Court, including the Court Clerk, support personnel and professional services were moved to the judicial function in the general fund rather than in the fiduciary fund. This presentation change was made in accordance with audit guidance the City received during the prior year audit.

The service functions include:

- a. Public safety, which is comprised of the police department and the fire department
- b. Public works, which is comprised of engineering, streets and sidewalks, stormwater management and fleet maintenance
- c. Parks & recreation, which includes participant recreation as well as park and common areas, and
- d. Community development, which includes all planning and zoning activities, as well as inspections, code enforcement and economic development.

There is no appropriation for community transit in fiscal year 2009 since this function was taken over by Cherokee County in the prior year. Other appropriations include a supplement to the library of \$20,000, debt service of \$57,810 for police cars financed in 2007 and an operating transfer to the combined utility fund of \$474,175.

Exhibit B represents a comparison of the total appropriated dollar amounts by service area for 2008 and 2009. *Exhibit C* represents a comparison between 2008 and 2009 for each service area as a percentage of the total general fund budget.

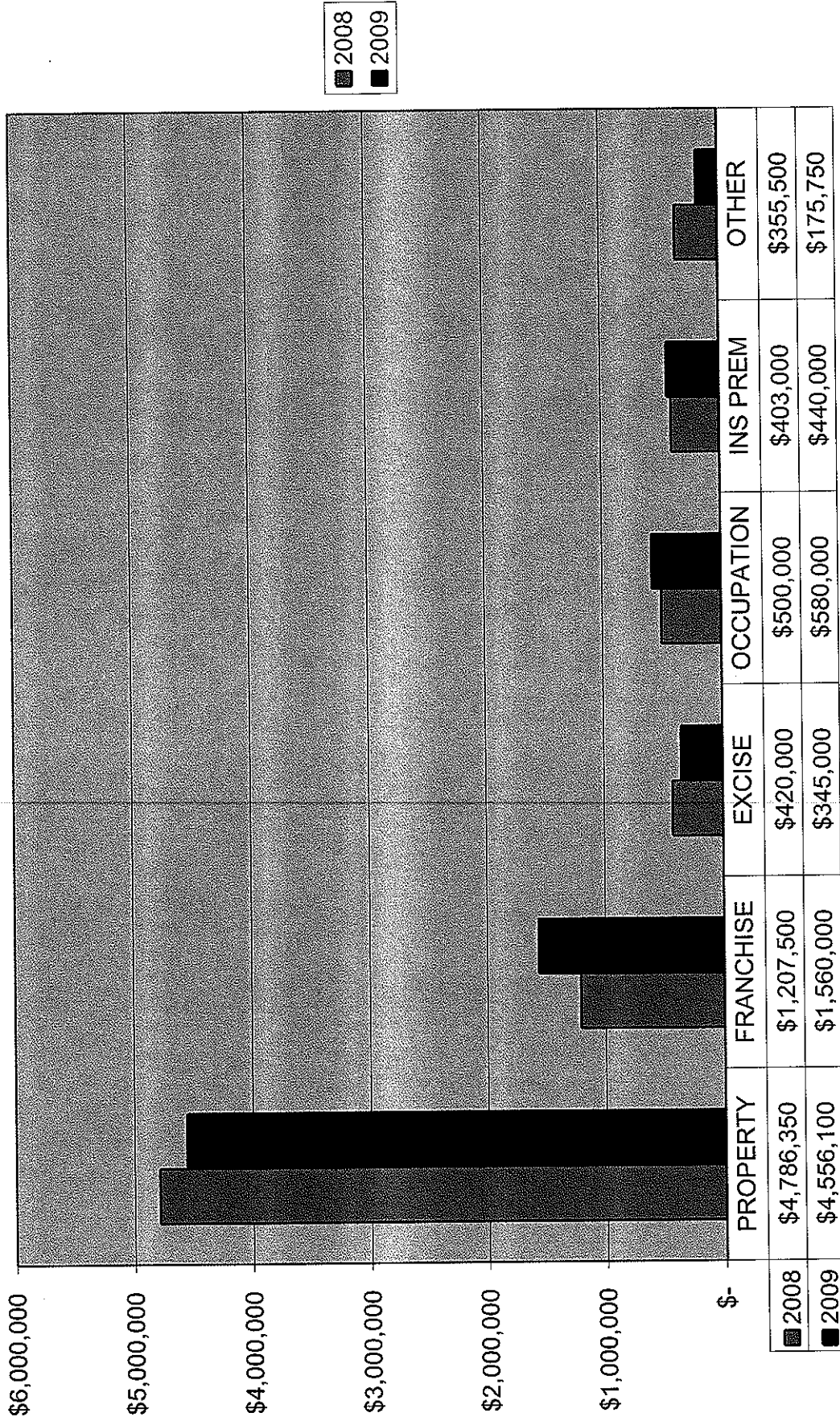
The primary expenditure classification for the general fund is personnel costs. Total salaries and wages are \$5,261,695. Payroll taxes and benefits total \$1,658,073, or 32% of salaries and wages. The combined personnel cost of \$6,919,768 accounts for 70% of the total general fund

appropriation. The following table provides budgeted headcount information for full/full-time equivalent and part-time positions (excluding mayor and council) by function:

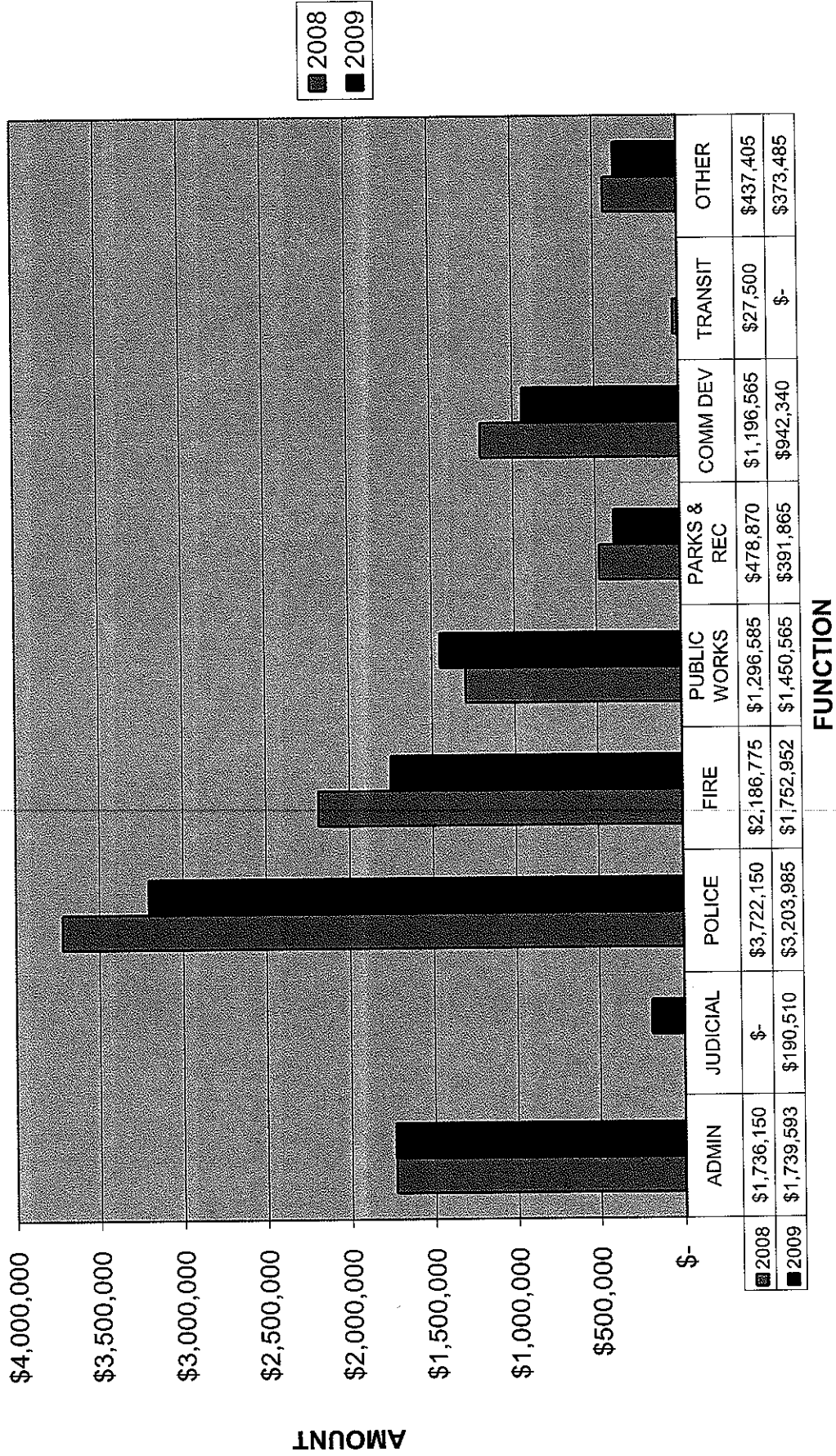
Function	FTE	PT	Function	FTE	PT
City Clerk	2		Engineering *	2.5	
Mayor	1		Streets	11	3
City Manager	2		Traffic Engineering	1	
General Admin	1		Fleet Maintenance	1	
Finance	2		Parks & Recreation	4	1
Tax Admin	1		Community Develop	2	
Technology	1		Building Inspection	5	
Human Resources	1		Planning & Zoning	2	
Govt Bldg (Custodial)		5	Code Enforcement	1	
Judicial	2	2	Economic Develop	1	
Police	52	1	Main St. Director	1	
Fire	23	9	Total Gen Fund	119.5	21

** Please note that a percentage of the City Engineer's salary is allocated to the Stormwater Maintenance and Operations Program*

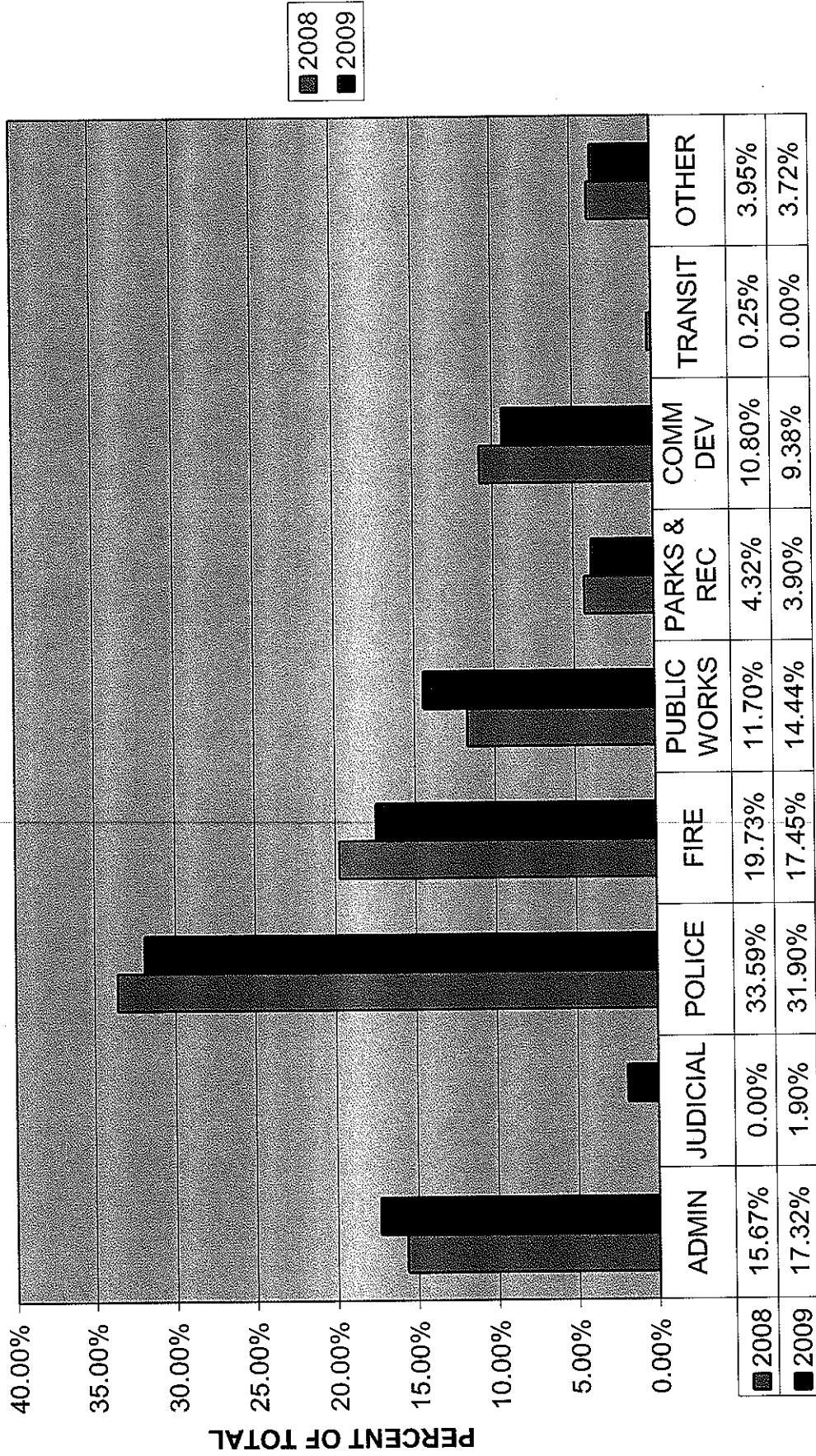
GENERAL FUND - TAX REVENUES



GENERAL FUND EXPENDITURES



GENERAL FUND EXPENDITURES



CITY OF CANTON
GENERAL FUND
FISCAL YEAR 2009 BUDGET REVENUES

FUND	SOURCES	DESCRIPTION	2009 Budget
100	311100	REAL TAXES - CURRENT YEAR	4,005,000.00
100	311300	PERSONAL PROPERTY TAXES	325,000.00
100	311310	MOTOR VEHICLE TAXES	225,000.00
100	311320	MOBILE HOME TAXES	250.00
100	311390	RAILROAD EQUIPMENT CAR TAXES	850.00
100	311600	REAL ESTATE TRANSFER/INTANGIBLE	100,000.00
100	311710	FRANCHISE TAXES-ELECTRIC	1,100,000.00
100	311730	FRANCHISE TAXES-NATURAL GAS	110,000.00
100	311750	FRANCHISE TAXES-CABLE TV	100,000.00
100	311760	FRANCHISE TAXES-TELEPHONE	140,000.00
100	311790	FRANCHISE TAXES-WASTE DISPOSAL	110,000.00
100	314200	ALCOHOLIC BEVERAGE EXCISE TAXES	345,000.00
100	314300	LOCAL OPTION MIXED DRINK TAXES	45,750.00
100	316100	BUSINESS OCCUPATION TAXES	580,000.00
100	316200	INSURANCE PREMIUM TAXES	440,000.00
100	316300	FINANCIAL INSTITUTIONS TAXES	100,000.00
100	319110	PENALTIES & INTEREST - REAL PROPERTY	25,000.00
100	319120	PENALTIES & INTEREST - PERSONAL	2,500.00
100	319400	PENALTIES & INTEREST - BUSINESS TAX	2,500.00
100	321100	LICENSES & PERMITS - ALCOHOLIC BEV	165,000.00
100	321420	LICENSES & PERMITS - INSURANCE	22,500.00
100	322100	CERTIFICATES OF OCCUPANCY	189,795.00
100	322110	BUILDING PERMITS/INSPECTION	550,000.00
100	322120	ZONING & LAND USE FEES	25,000.00
100	322140	SIGN PERMIT FEES	10,000.00
100	334100	HOME OWNER TAX RELIEF GRANT	80,000.00
100	337000	PAYMENT IN LIEU OF TAX - C.H.A.	11,500.00
100	341300	PLANNING/DEVELOPMENT FEES	130,000.00
100	341305	LAND DISTURBANCE NPDES PHASE II	10,000.00
100	341310	PLANNING/SUBDIVISION FEES	3,750.00
100	341390	MISCELLANEOUS PERMITS	250.00
100	341400	PRINTING/DUPLICATION FEES	500.00
100	341920	ADVERTISING FEES - ZONING	2,500.00
100	341930	MAPS & PUBLICATIONS	250.00
100	343900	ROAD SIGN INSTALLATION FEES	1,000.00
100	349300	BAD CHECK FEES	750.00
100	351100	MUNICIPAL COURT FINES	848,150.00
100	361000	INTEREST INCOME	2,500.00
100	380000	MISCELLANEOUS INCOME	10,000.00
100	382000	RENT CITY HALL/CELLULAR TOWER	65,000.00
100	392100	PROCEEDS FROM THE SALE OF G.F.A.	25,000.00
100	392200	COMPENSATION/LOSS FROM G.F.A.	-
			<u>9,910,295.00</u>
100	370000	CONTRIBUTIONS FROM PRIVATE SOURCES	-
100	393500	PROCEEDS FROM CAPITAL LEASES	-
100	391100	INTERFUND TRANSFERS	-

TOTAL BUDGETED REVENUES:

9,910,295.00

**CITY OF CANTON
GENERAL FUND
FISCAL YEAR 2009 EXPENDITURES**

					2009 Budget
FUND	FUNC	DEPT	FACT	1110 CITY COUNCIL	
100	1110	10	512100	GROUP INSURANCE	51,200.00
100	1110	10	512400	RETIREMENT	36,465.00
100	1110	10	521100	COUNCIL COMPENSATION	12,600.00
100	1110	10	523200	COMMUNICATIONS	1,500.00
100	1110	10	523500	TRAVEL	2,000.00
100	1110	10	523700	EDUCATION & TRAINING	5,000.00
100	1110	10	531100	SUPPLIES & MATERIALS	1,000.00
TOTAL CITY COUNCIL					109,765.00

FUND	FUNC	DEPT	FACT	1130 CITY CLERK	
100	1130	10	511100	SALARIES & WAGES	103,735.00
100	1130	10	512100	GROUP INSURANCE	9,100.00
100	1130	10	512200	FICA	6,245.00
100	1130	10	512300	MEDICARE	1,460.00
100	1130	10	512400	RETIREMENT	12,155.00
100	1130	10	512700	WORKERS COMP INSURANCE	1,835.00
100	1130	10	521200	PROFESSIONAL SERVICES	5,000.00
100	1130	10	523100	INSURANCE OTHER THAN W/C	2,150.00
100	1130	10	523500	TRAVEL	2,000.00
100	1130	10	523600	DUES & FEES	425.00
100	1130	10	523700	EDUCATION & TRAINING	6,100.00
100	1130	10	531100	SUPPLIES	500.00
100	1130	10	531600	SMALL EQUIPMENT	-
TOTAL CITY CLERK					150,705.00

FUND	FUNC	DEPT	FACT	1310 MAYOR	
100	1310	10	511100	SALARIES	49,000.00
100	1310	10	512100	GROUP INSURANCE	5,145.00
100	1310	10	512200	FICA	3,040.00
100	1310	10	512300	MEDICARE	715.00
100	1310	10	512400	RETIREMENT	6,035.00
100	1310	10	512700	WORKERS COMP INSURANCE	920.00
100	1310	10	521100	MAYOR COMPENSATION	3,000.00
100	1310	10	523100	INSURANCE OTHER THAN WC	1,075.00
100	1310	10	523200	COMMUNICATIONS	1,000.00
100	1310	10	523500	TRAVEL	2,000.00
100	1310	10	523600	DUES & FEES	500.00
100	1310	10	523700	EDUCATION & TRAINING	3,500.00
100	1310	10	531100	SUPPLIES & MATERIALS	1,000.00
100	1310	10	531270	GASOLINE & MOTOR OIL	250.00
100	1310	10	531300	FOOD SUPPLIES	200.00
100	1310	10	531400	BOOKS & PERIODICALS	-
TOTAL MAYOR					77,380.00

FUND	FUNC	DEPT	FACT	1320 CITY MANAGER	
100	1320	10	511100	SALARIES & WAGES	160,875.00
100	1320	10	512100	GROUP INSURANCE	9,100.00
100	1320	10	512200	FICA	9,300.00
100	1320	10	512300	MEDICARE	2,175.00
100	1320	10	512400	RETIREMENT	12,155.00
100	1320	10	512700	WORKERS COMP INSURANCE	1,835.00
100	1320	10	522200	REPAIRS AND MAINTENANCE	-
100	1320	10	523100	GENERAL INSURANCE	3,150.00
100	1320	10	523200	COMMUNICATIONS	750.00
100	1320	10	523500	TRAVEL	

					2009 Budget
100	1320	10	523600	DUES & FEES	500.00
100	1320	10	523700	EDUCATION & TRAINING	1,000.00
100	1320	10	531100	SUPPLIES	150.00
100	1320	10	531270	GASOLINE	1,600.00
100	1320	10	531600	SMALL EQUIPMENT	-
100	1320	10	542300	FURNITURE & FIXTURES	-
TOTAL CITY MANAGER					202,590.00
1400 ELECTIONS					
FUND	FUNC	DEPT	FACT		
100	1400	10	521200	PROFESSIONAL SERVICES	-
100	1400	10	523300	ADVERTISING	750.00
100	1400	10	531100	GENERAL SUPPLIES & MATERIALS	150.00
TOTAL ELECTIONS					900.00
1500 GENERAL ADMINISTRATION					
FUND	FUNC	DEPT	FACT		
100	1500	10	511100	SALARIES & WAGES	26,145.00
100	1500	10	511300	OVERTIME WAGES	-
100	1500	10	512100	GROUP INSURANCE	-
100	1500	10	512200	FICA	1,800.00
100	1500	10	512300	MEDICARE	425.00
100	1500	10	512400	RETIREMENT	6,035.00
100	1500	20	512600	UNEMPLOYMENT	3,500.00
100	1500	10	512700	WORKERS COMP INSURANCE	920.00
100	1500	10	521100	GEN ADMIN-PURCH SRVCS-OFFICIAL/A	-
100	1500	10	521200	PROFESSIONAL SERVICES	235,000.00
100	1500	10	522200	REPAIRS & MAINTENANCE	225.00
100	1500	10	522320	EQUIPMENT RENTAL/COPIERS	9,000.00
100	1500	10	523100	INSURANCE OTHER THAN WC	1,075.00
100	1500	10	523200	GEN ADMIN-PURCH SRVCS-COMMUNIC/	-
100	1500	10	523300	ADVERTISING	5,000.00
100	1500	10	523400	PRINTING & BINDING	2,500.00
100	1500	10	523500	TRAVEL	-
100	1500	10	523600	DUES & FEES	20,000.00
100	1500	10	523700	EDUCATION & TRAINING	-
100	1500	10	531100	SUPPLIES/MATERIALS & POSTAGE	75,000.00
100	1500	10	531270	GEN ADMIN-PURCH SRVCS-SUPPLIES-G	1,000.00
100	1500	10	531400	BOOKS & PERIODICALS	125.00
TOTAL GENERAL ADMIN					387,750.00
1510 FINANCIAL ADMINISTRATION					
FUND	FUNC	DEPT	FACT		
100	1510	15	511100	SALARIES & WAGES	119,000.00
100	1510	15	512100	GROUP INSURANCE	4,750.00
100	1510	15	512200	FICA	7,375.00
100	1510	15	512300	MEDICARE	1,738.00
100	1510	15	512400	RETIREMENT	12,070.00
100	1510	15	512700	WORKERS COMP INSURANCE	1,840.00
100	1510	15	523100	INSURANCE OTHER THAN WC	2,150.00
100	1510	15	523400	GEN-FINANCE DEPT-PRINTING AND BI	425.00
100	1510	15	523600	DUES & FEES	500.00
100	1510	15	523700	EDUCATION & TRAINING	1,000.00
100	1510	15	531100	SUPPLIES	1,250.00
TOTAL FINANCE ADMIN					152,098.00
1514 TAX ADMINISTRATION					
FUND	FUNC	DEPT	FACT		
100	1514	15	511100	SALARIES & WAGES	44,450.00
100	1514	15	511300	OVERTIME WAGES	-
100	1514	15	512100	GROUP INSURANCE	4,350.00
100	1514	15	512200	FICA	2,760.00
100	1514	15	512300	MEDICARE	650.00

					<u>2009</u>
					<u>Budget</u>
100	1514	15	512400	RETIREMENT	6,035.00
100	1514	15	512700	WORKERS COMP INSURANCE	920.00
100	1517	15	523100	GENERAL INSURANCE	2,075.00
100	1514	15	523400	PRINTING AND BINDING	150.00
100	1514	15	523600	DUES & FEES FIFA'S	-
100	1514	15	531100	SUPPLIES	500.00
TOTAL TAX ADMIN					<u>61,890.00</u>

FUND	FUNC	DEPT	FACT	1540 TECHNOLOGY ADMINISTRATION	
100	1540	85	511100	SALARIES & WAGES	57,200.00
100	1540	85	511300	TECHNOLOGY OVERTIME	-
100	1540	85	512100	GROUP INSURANCE	4,750.00
100	1540	85	512200	FICA	3,360.00
100	1540	85	512300	MEDICARE	790.00
100	1540	85	512400	RETIREMENT	6,035.00
100	1540	85	512600	UNEMPLOYMENT TAX	-
100	1540	85	512700	WORKERS COMP INSURANCE	920.00
100	1540	85	521200	PROFESSIONAL SERVICES	9,000.00
100	1540	85	521300	TECHNICAL SERVICES	12,000.00
100	1540	85	523100	INSURANCE OTHER THAN WC	1,075.00
100	1540	85	523200	COMMUNICATIONS	780.00
100	1540	85	523600	DUES & FEES	88,100.00
100	1540	85	523700	EDUCATION & TRAINING	
100	1540	85	531100	SUPPLIES/PARTS/ETC.	6,000.00
100	1540	85	531600	NONCAPITAL COMPUTERS & SOFTWARE	43,000.00
100	1540	85	531700	UNIFORMS/PROT GEAR/SPECIALTY	-
100	1540	85	542400	CAPITAL OUTLAY - COMPUTER EQ	-
TOTAL TECHNOLOGY					<u>233,010.00</u>

FUND	FUNC	DEPT	FACT	1550 HUMAN RESOURCES	
100	1550	15	511100	SALARIES & WAGES	45,000.00
100	1550	15	511300	OVERTIME WAGES	-
100	1550	15	512100	GROUP INSURANCE	4,750.00
100	1550	15	512200	FICA	3,100.00
100	1550	15	512300	MEDICARE	725.00
100	1550	15	512400	RETIREMENT	6,035.00
100	1550	15	512700	WORKERS COMP INSURANCE	920.00
100	1550	15	523100	INSURANCE OTHER THAN WC	1,075.00
100	1550	15	523400	PRINTING & BINDING	-
100	1550	15	523500	TRAVEL	-
100	1550	15	523600	DUES AND FEES	-
100	1550	15	523700	EDUCATION & TRAINING	-
100	1550	15	531100	SUPPLIES	2,000.00
100	1550	15	531700	UNIFORMS/PROT GEAR/SPECIALTY	-
TOTAL HUMAN RESOURCES					<u>63,605.00</u>

FUND	FUNC	DEPT	FACT	1565 GENL GOVT BLDG	
100	1565	10	511100	SALARIES & WAGES	23,400.00
100	1565	10	512200	FICA	1,450.00
100	1565	10	512300	MEDICARE	350.00
100	1565	10	512700	WORKERS COMP INSURANCE	4,590.00
100	1565	10	522200	REPAIRS & MAINTENANCE	55,000.00
100	1565	10	523100	INSURANCE	13,360.00
100	1565	10	523200	COMMUNICATIONS	105,000.00
100	1565	10	531100	JANITORIAL SUPPLIES	3,750.00
100	1565	10	531220	NATURAL GAS	8,000.00
100	1565	10	531230	ELECTRICITY	85,000.00
100	1565	10	542300	FURNITURE AND FIXTURES	
TOTAL GENL GOVT BLDG					<u>299,900.00</u>

						<u>2009 Budget</u>
FUND	FUNC	DEPT	FACT	DEPT 55 STREET	DEPT BLDG	
100	1565	55	522200	REPAIRS & MAINTENANCE		1,500.00
100	1565	55	523100	INSURANCE		1,040.00
100	1565	55	523200	COMMUNICATIONS		-
100	1565	55	531210	WATER		2,500.00
100	1565	55	531220	NATURAL GAS		-
100	1565	55	531230	ELECTRICITY		8,500.00
TOTAL STREET DEPT BLDG						<u>13,540.00</u>

FUND	FUNC	DEPT	FACT	2650 MUNICIPAL COURT		
100	2650	15	511100	SALARIES & WAGES		74,900.00
100	2650	15	511300	OVERTIME WAGES		-
100	2650	15	512100	GROUP INSURANCE		9,100.00
100	2650	15	512200	FICA		4,650.00
100	2650	15	512300	MEDICARE		1,100.00
100	2650	15	512400	RETIREMENT		12,155.00
100	2650	15	512700	WORKERS COMP INSURANCE		1,835.00
100	2650	15	521200	PROF SERVICES		80,000.00
100	2650	15	522200	REPAIRS & MAINTENANCE		-
100	2650	15	522320	RENTAL EQUIP/COPIER		-
100	2650	15	523100	GENERAL INSURANCE		3,120.00
100	2650	15	523200	COMMUNICATIONS		100.00
100	2650	15	523300	ADVERTISING		50.00
100	2650	15	523400	PRINTING & BINDING		1,000.00
100	2650	15	523700	EDUCATION & TRAINING		500.00
100	2650	15	523800	LICENSES		-
100	2650	15	531100	GENERAL SUPPLIES		2,000.00
100	2650	15	531400	BOOKS & PERIODICALS		-
100	2650	15	531600	SMALL EQUIPMENT		-
100	2650	15	531700	UNIFORMS/PROT GEAR/SPECIALTY		-
TOTAL MUNICIPAL COURT						<u>190,510.00</u>

FUND	FUNC	DEPT	FACT	3210 POLICE ADMINISTRATION		
100	3210	20	511100	SALARIES & WAGES		225,005.00
100	3210	20	511300	OVERTIME WAGES		-
100	3210	20	512100	GROUP INSURANCE		19,615.00
100	3210	20	512200	FICA		13,950.00
100	3210	20	512300	MEDICARE		3,260.00
100	3210	20	512400	RETIREMENT		24,310.00
100	3210	20	512500	POLICE-EB-TUITION REIMBURSEMENTS		-
100	3210	20	512700	WORKERS COMP INSURANCE		3,675.00
100	3210	20	522200	REPAIRS & MAINTENANCE		1,000.00
100	3210	20	522320	POLICE ADMIN-PURCH PROP-RENTAL E		1,000.00
100	3210	20	523100	INSURANCE		6,700.00
100	3210	20	523200	COMMUNICATIONS		2,000.00
100	3210	20	523400	PRINTING & BINDING		-
100	3210	20	523500	TRAVEL		-
100	3210	20	523600	DUES & FEES		8,700.00
100	3210	20	523700	POLICE ADMIN-EDUCATION & TRAININ		-
100	3210	20	531100	SUPPLIES & MATERIALS		500.00
100	3210	20	531270	GASOLINE & MOTOR OIL		5,750.00
100	3210	20	531400	BOOKS & PERIODICALS		-
100	3210	20	531600	SMALL EQUIPMENT		250.00
100	3210	20	531700	UNIFORMS/PROT GEAR/SPECIALTY		1,000.00
100	3210	20	542400	ALLOCATION OF COMP EQUIP		-
TOTAL POLICE ADMIN						<u>316,715.00</u>

					2009 Budget
FUND	FUNC	DEPT	FACT	3221 CRIMINAL INVEST DIVISION	
100	3221	20	511100	SALARIES & WAGES	294,725.00
100	3221	20	511300	OVERTIME SALARIES AND WAGES	3,000.00
100	3221	20	512100	GROUP INSURANCE	32,000.00
100	3221	20	512200	FICA	18,275.00
100	3221	20	512300	MEDICARE	4,275.00
100	3221	20	512400	RETIREMENT	42,495.00
100	3221	20	512700	WORKERS COMP INSURANCE	6,430.00
100	3221	20	521200	PURCHASED SERVICES/PHYSICALS	1,000.00
100	3221	20	522200	PURCHASED SERVICES/REPAIRS	1,500.00
100	3221	20	523100	INSURANCE	12,715.00
100	3221	20	523200	COMMUNICATIONS	1,200.00
100	3221	20	523300	ADVERTISING	250.00
100	3221	20	523400	PURCHASED SERVICES/PRINTING	250.00
100	3221	20	523500	TRAVEL	-
100	3221	20	523600	DUES & FEES	250.00
100	3221	20	523700	CRIMINAL I-PURCH SRVCS-EDUCATION	-
100	3221	20	531100	GENERAL SUPPLIES & MATERIALS	3,000.00
100	3221	20	531270	GASOLINE/DIESEL/MOTOR OIL	20,000.00
100	3221	20	531400	BOOKS & PERIODICALS	-
100	3221	20	531600	SMALL EQUIPMENT	3,500.00
100	3221	20	531700	UNIFORMS/PROT GEAR/SPECIALTY	4,500.00
100	3221	20	542200	CAPITAL OUTLAY - VEHICLES	-
100	3221	20	542300	FURNITURE & FIXTURES	-
TOTAL CRIM INVEST DIVISION					449,365.00

FUND	FUNC	DEPT	FACT	3223 POLICE PATROL	
100	3223	20	511100	SALARIES & WAGES	1,016,525.00
100	3223	20	511300	OVERTIME WAGES	45,000.00
100	3223	20	512100	GROUP INSURANCE	22,035.00
100	3223	20	512200	FICA	65,815.00
100	3223	20	512300	MEDICARE	15,390.00
100	3223	20	512400	RETIREMENT	182,130.00
100	3223	20	512700	WORKERS COMP INSURANCE	29,385.00
100	3223	20	521200	PROFESSIONAL SERVICES	10,000.00
100	3223	20	522200	PROPERTY REPAIRS & MAINTENANCE	10,000.00
100	3223	20	522310	RENTAL EXPENDITURES	-
100	3223	20	523100	INSURANCE	52,435.00
100	3223	20	523200	COMMUNICATIONS	2,500.00
100	3223	20	523300	ADVERTISING	500.00
100	3223	20	523400	PRINTING & BINDING	3,500.00
100	3223	20	523500	TRAVEL	-
100	3223	20	523600	PATROL-PURCH SRVCS-DUES AND FEES	-
100	3223	20	531100	SUPPLIES & MATERIALS	6,000.00
100	3223	20	531270	GASOLINE	154,150.00
100	3223	20	531400	BOOKS & PERIODICALS	300.00
100	3223	20	531600	SMALL EQUIPMENT/TRAINING AIDS	1,500.00
100	3223	20	531700	UNIFORMS/PROT GEAR/SPECIALTY	15,000.00
100	3223	20	542200	CAPITAL OUTLAY - VEHICLES	-
100	3223	20	542400	CAPITAL OUTLAY - COMPUTERS	-
100	3223	20	542500	CAPITAL OUTLAY-EQUIPMENT	-
100	3223	20	572200	INTERAGENCY ALLOCATION - CMANS	10,000.00
TOTAL POLICE PATROL					1,642,165.00

FUND	FUNC	DEPT	FACT	3224 POLICE RECORDS/IDENT	
100	3224	20	511100	SALARIES & WAGES	182,415.00
100	3224	20	511300	OVERTIME WAGES	2,700.00
100	3224	20	512100	GROUP INSURANCE	13,255.00
100	3224	20	512200	FICA	11,475.00

					2009
					Budget
100	3224	20	512300	MEDICARE	2,685.00
100	3224	20	512400	RETIREMENT	24,220.00
100	3224	20	512700	WORKERS COMP INSURANCE	3,675.00
100	3224	20	521300	TECHNICAL SERVICES	500.00
100	3224	20	522200	REPAIRS & MAINTENANCE	500.00
100	3224	20	522320	RENTAL EQUIPMENT-COPIER	4,500.00
100	3224	20	523100	INSURANCE	6,730.00
100	3224	20	523200	COMMUNICATIONS	3,800.00
100	3224	20	523300	ADVERTISING	2,000.00
100	3224	20	523400	PRINTING & BINDING	-
100	3224	20	523500	RECORDS-PURCH SRVCS-TRAVEL	-
100	3224	20	523600	RECORDS-PURCH SRVCS-DUES AND FE	-
100	3224	20	523700	RECORDS-PURCH SRVCS-EDUCATION-T	-
100	3224	20	523800	LICENSES	100.00
100	3224	20	531100	SUPPLIES & MATERIALS	6,000.00
100	3224	20	531270	GASOLINE & MOTOR OIL	-
100	3224	20	531400	BOOKS & PERIODICALS	-
100	3224	20	531600	SMALL EQUIPMENT	-
100	3224	20	531700	UNIFORMS/PROT GEAR/SPECIALTY	3,000.00
100	3224	20	542400	CAP OUTLAY-COMPUTERS	6,495.00
TOTAL POLICE RECORDS/IDENT					274,050.00

FUND	FUNC	DEPT	FACT	3230 POLICE TRAFFIC CONTROL	
100	3230	20	511100	SALARIES & WAGES	224,100.00
100	3230	20	511300	OVERTIME WAGES	2,000.00
100	3230	20	512100	GROUP INSURANCE	26,855.00
100	3230	20	512200	FICA	14,020.00
100	3230	20	512300	MEDICARE	3,280.00
100	3230	20	512400	RETIREMENT	30,340.00
100	3230	20	512700	WORKERS COMP INSURANCE	4,590.00
100	3230	20	521200	PURCHASED SERVICES - PROF.	1,500.00
100	3230	20	522200	REPAIRS & MAINTENANCE	3,000.00
100	3230	20	522320	EQUIPMENT/VEHICLE RENTAL	-
100	3230	20	523100	INSURANCE	13,305.00
100	3230	20	523200	COMMUNICATIONS	1,200.00
100	3230	20	523300	ADVERTISING	350.00
100	3230	20	523400	PRINTING & BINDING	-
100	3230	20	523500	TRAVEL	-
100	3230	20	531100	GENERAL SUPPLIES	2,500.00
100	3230	20	531300	FOOD SUPPLIES	-
100	3230	20	531400	BOOKS & PERIODICALS	-
100	3230	20	531600	SMALL EQUIPMENT	12,000.00
100	3230	20	531700	UNIFORMS/PROT GEAR/UNIFORMS	-
100	3230	20	542100	TRAFFIC C-PURCH SRVCS-C OUTLAY-M	-
100	3230	20	542200	CAPITAL OUTLAY - COMPUTER EQUI	-
TOTAL TRAFFIC CONTROL					339,040.00

FUND	FUNC	DEPT	FACT	3240 POLICE TRAINING	
100	3240	20	511100	SALARIES & WAGES	38,350.00
100	3240	20	512100	GROUP INSURANCE	4,345.00
100	3240	20	512200	FICA	2,375.00
100	3240	20	512300	MEDICARE	555.00
100	3240	20	512400	RETIREMENT	6,035.00
100	3240	20	512700	WORKERS COMP INSURANCE	920.00
100	3240	20	522200	REPAIRS & MAINTENANCE	175.00
100	3240	20	523100	INSURANCE	2,030.00
100	3240	20	523400	PRINTING & BINDING	400.00
100	3240	20	523500	TRAVEL	2,000.00
100	3240	20	523600	DUES & FEES	500.00

					2009 Budget
100	3240	20	523700	EDUCATION & TRAINING	4,000.00
100	3240	20	531100	GENERAL SUPPLIES	800.00
100	3240	20	531270	GASOLINE & MOTOR OIL	5,000.00
100	3240	20	531400	BOOKS & PERIODICALS	300.00
100	3240	20	531600	SMALL EQUIPMENT	2,500.00
100	3240	20	531700	UNIFORMS/PROT GEAR/SPECIALTY	8,000.00
TOTAL POLICE TRAINING					78,285.00

FUND	FUNC	DEPT	FACT	3260 POLICE STATIONS AND BLDG	
100	3260	20	522200	POLICE DEPT. BUILDINGS-REPAIRS &	1,000.00
100	3260	20	523100	INSURANCE	1,600.00
100	3260	20	523200	COMMUNICATIONS	12,000.00
100	3260	20	531100	GENERAL SUPPLIES	4,500.00
100	3260	20	531220	NATURAL GAS	4,500.00
100	3260	20	531230	ELECTRICITY	16,000.00
100	3260	20	531700	POLICE S & BLDGS-OTHER SUPPLIES	-
100	3260	20	542100	CAPITAL OUTLAY	-
100	3260	20	542300	CAPITAL OUTLAY BUILDING	-
100	3260	20	542400	CAPITAL OUTLAY COMPUTERS	-
TOTAL POLICE BLDGS					39,600.00

FUND	FUNC	DEPT	FACT	3285 POLICE COMMUNITY RELATIONS	
100	3285	20	511100	SALARIES & WAGES	44,290.00
100	3285	20	512100	GROUP INSURANCE	4,345.00
100	3285	20	512200	FICA	2,490.00
100	3285	20	512300	MEDICARE	590.00
100	3285	20	512400	RETIREMENT	6,035.00
100	3285	20	512700	WORKERS COMP INSURANCE	920.00
100	3285	20	522200	REPAIRS & MAINTENANCE	250.00
100	3285	20	523100	GENERAL INSURANCE	1,565.00
100	3285	20	523200	COMMUNICATIONS	960.00
100	3285	20	523300	ADVERTISING	500.00
100	3285	20	523400	PRINTING & BINDING	250.00
100	3285	20	523500	TRAVEL	-
100	3285	20	523700	EDUCATION & TRAINING	-
100	3285	20	531100	GENERAL SUPPLIES	2,000.00
100	3285	20	531270	GASOLINE & MOTOR OIL	570.00
100	3285	20	531400	BOOKS & PERIODICALS	-
100	3285	20	531600	SMALL EQUIPMENT	-
100	3285	20	531700	UNIFORMS/PROT GEAR/SPECIALTY	-
TOTAL COMMUNITY RELATIONS					64,765.00

FUND	FUNC	DEPT	FACT	3510 FIRE ADMINISTRATION	
100	3510	25	511100	SALARIES & WAGES	144,895.00
100	3510	25	511300	OVERTIME WAGES	-
100	3510	25	512100	GROUP INSURANCE	13,825.00
100	3510	25	512200	FICA	8,985.00
100	3510	25	512300	MEDICARE	2,100.00
100	3510	25	512400	RETIREMENT	18,185.00
100	3510	25	512700	WORKERS COMP INSURANCE	2,755.00
100	3510	25	512900	OTHER EMPLOYEE BENEFITS	-
100	3510	25	521200	PURCHASED SERVICE/PHYSICALS	650.00
100	3510	25	522200	REPAIRS/TIRES	500.00
100	3510	25	522320	FIRE ADMIN-PURCH SVCS-RENTAL EQU	3,500.00
100	3510	25	523100	GENERAL INSURANCE	6,430.00
100	3510	25	523200	COMMUNICATIONS	1,750.00
100	3510	25	523300	ADVERTISING	-
100	3510	25	523400	PRINTING & BINDING	1,000.00
100	3510	25	523500	TRAVEL	-

					<u>2009 Budget</u>
100	3510	25	523600	DUES & FEES	800.00
100	3510	25	523700	EDUCATION & TRAINING	-
100	3510	25	531100	SUPPLIES & MATERIALS	1,500.00
100	3510	25	531270	GASOLINE & MOTOR OIL	5,912.00
100	3510	25	531400	BOOKS & PERIODICALS	-
100	3510	25	531700	UNIFORMS/PROT GEAR/SPECIALTY	3,000.00
TOTAL FIRE ADMIN					<u>215,787.00</u>

FUND	FUNC	DEPT	FACT	3520 FIRE FIGHTING	
100	3520	25	511100	SALARIES & WAGES	865,225.00
100	3520	25	511200	SALARIES - TEMPORARY	26,850.00
100	3520	25	511300	SALARIES - OVERTIME	20,000.00
100	3520	25	512100	GROUP INSURANCE	80,000.00
100	3520	25	512200	FICA	52,680.00
100	3520	25	512300	MEDICARE	12,320.00
100	3520	25	512400	RETIREMENT	145,755.00
100	3520	25	512700	WORKERS COMP INSURANCE	22,040.00
100	3520	25	512900	OTHER EMPLOYEE BENEFITS	-
100	3520	25	521200	PURCHASED SERVICES/PHYSICALS	5,000.00
100	3520	25	522200	PURCHASED SERVICES/REPAIRS	8,000.00
100	3520	25	523100	GENERAL INSURANCE	30,460.00
100	3520	25	523200	PURCHASED SERVICES/COMM.	15,000.00
100	3520	25	523400	PURCHASED SERVICES/PRINTING	150.00
100	3520	25	523500	TRAVEL	-
100	3520	25	523600	DUES & FEES	1,200.00
100	3520	25	523700	EDUCATION & TRAINING	1,000.00
100	3520	25	531100	GENERAL SUPPLIES	7,500.00
100	3520	25	531270	GASOLINE/DIESEL/MOTOR OIL	35,660.00
100	3520	25	531400	BOOKS & PERIODICALS	1,000.00
100	3520	25	531600	SMALL EQUIPMENT	5,000.00
100	3520	25	531700	UNIFORMS/PROT GEAR/SPECIALTY	17,500.00
100	3520	25	531800	MEDICAL SUPPLIES	10,000.00
100	3520	25	542100	FIRE-FIGHT-CAPITAL OUTLAY-MACHIN	-
100	3520	25	542300	FURNITURE & FIXTURES	-
TOTAL FIRE FIGHTING					<u>1,362,340.00</u>

FUND	FUNC	DEPT	FACT	3530 FIRE PREVENTION	
100	3530	25	511100	SALARIES & WAGES	84,160.00
100	3530	25	511300	OVERTIME WAGES	-
100	3530	25	512100	GROUP INSURANCE	9,480.00
100	3530	25	512200	FICA	4,535.00
100	3530	25	512300	MEDICARE	1,060.00
100	3530	25	512400	RETIREMENT	12,155.00
100	3530	25	512700	WORKERS COMP INSURANCE	1,835.00
100	3530	25	512900	OTHER EMPLOYEE BENEFITS	-
100	3530	25	521200	PURCHASED SERVICES/PHYSICALS	500.00
100	3530	25	522200	REPAIRS & MAINTENANCE	-
100	3530	25	523100	INSURANCE	3,150.00
100	3530	25	523200	COMMUNICATIONS	200.00
100	3530	25	523300	FIRE PREV-PURCH SRVCS-ADVERTISIN	-
100	3530	25	523400	PRINTING & BINDING	-
100	3530	25	523600	DUES & FEES	-
100	3530	25	523700	EDUCATION & TRAINING	-
100	3530	25	531100	SUPPLIES & MATERIALS	5,000.00
100	3530	25	531270	GASOLINE & MOTOR OIL	3,310.00
100	3530	25	531400	BOOKS & PERIODICALS	-
100	3530	25	531600	FIRE PREV-SUPPLIES-SMALL EQUIPME	-
100	3530	25	531700	UNIFORMS/PROT GEAR/SPECIALTY	500.00
TOTAL FIRE PREVENTION					<u>125,885.00</u>

					<u>2009 Budget</u>
FUND	FUNC	DEPT	FACT	3570 FIRE STATIONS AND BUILDINGS	
100	3570	25	522200	REPAIRS & MAINTENANCE	15,000.00
100	3570	25	523100	LIABILITY INSURANCE	3,190.00
100	3570	25	523200	GEN-FIRE STATIONS & BLDGS-COMMUN	750.00
100	3570	25	531100	FIRE S & BLDG-GEN SUPPLIES-MATER	-
100	3570	25	531220	NATURAL GAS	7,500.00
100	3570	25	531230	ELECTRICITY	22,500.00
100	3570	25	542300	FIRE STATION BLDG-FURNITURE&BLDG	-
TOTAL FIRE BLDGS					<u>48,940.00</u>

FUND	FUNC	DEPT	FACT	4100 ENGINEERING/PW ADMIN	
100	4100	60	511100	SALARIES & WAGES	109,990.00
100	4100	60	511300	OVERTIME WAGES	-
100	4100	60	512100	GROUP INSURANCE	13,480.00
100	4100	60	512200	FICA	6,820.00
100	4100	60	512300	MEDICARE	1,595.00
100	4100	60	512400	RETIREMENT	15,215.00
100	4100	60	512700	WORKERS COMP INSURANCE	2,295.00
100	4100	60	521200	PROFESSIONAL SERVICES	-
100	4100	60	521300	TECHNICAL SERVICES	-
100	4100	60	522200	REPAIRS & MAINTENANCE	500.00
100	4100	60	523100	GENERAL INSURANCE	4,550.00
100	4100	60	523200	COMMUNICATIONS	250.00
100	4100	60	523600	DUES & FEES	500.00
100	4100	60	523700	EDUCATION & TRAINING	
100	4100	60	531270	GASOLINE	4,250.00
TOTAL ENGINEER/PW ADMIN					<u>159,445.00</u>

FUND	FUNC	DEPT	FACT	4221 PAVED ROADWAYS	
100	4221	55	511100	SALARIES & WAGES	418,860.00
100	4221	55	511300	OVERTIME WAGES	3,000.00
100	4221	55	512100	GROUP INSURANCE	43,500.00
100	4221	55	512200	FICA	22,600.00
100	4221	55	512300	MEDICARE	5,300.00
100	4221	55	512400	RETIREMENT	60,680.00
100	4221	55	512600	STREET DEPT-EB-UNEMPLOYMENT INSI	5,000.00
100	4221	55	512700	WORKERS COMPENSATION	10,105.00
100	4221	55	521200	GEN-STREET DEPT-PURCH SVCS-PROFI	3,500.00
100	4221	55	522200	REPAIRS & MAINTENANCE	7,500.00
100	4221	55	522210	INFRASTRUCTURE REPAIRS & MAINT	85,000.00
100	4221	55	522320	RENTAL EQUIPMENT/VEHICLES	1,000.00
100	4221	55	523100	LIABILITY INSURANCE	25,330.00
100	4221	55	523200	COMMUNICATIONS	6,000.00
100	4221	55	523300	ADVERTISING	-
100	4221	55	523400	PRINTING AND BINDING	450.00
100	4221	55	523600	DUES & FEES	350.00
100	4221	55	523700	EDUCATION & TRAINING	-
100	4221	55	523900	CONTRACT LABOR	-
100	4221	55	531100	GENERAL SUPPLIES & MATERIALS	13,500.00
100	4221	55	531270	GASOLINE & MOTOR OIL	59,700.00
100	4221	55	531600	SUPPLIES - SMALL EQUIPMENT	7,000.00
100	4221	55	531700	UNIFORMS/PROT GEAR/SPECIALTY	6,500.00
100	4221	55	541300	STREET DEPARTMENT BUILDINGS	-
100	4221	55	542100	CAPITAL OUTLAY - MACHINERY	-
100	4221	55	542200	CAPITAL OUTLAY - VEHICLES	-
100	4221	55	542300	CAPTIAL OUTLAY - FURNITURE & FIX	-
TOTAL PAVED ROADWAYS					<u>784,875.00</u>

				<u>2009 Budget</u>	
FUND	FUNC	DEPT	FACT	4224 SIDEWALKS AND CROSSWALKS	
100	4224	55	522200	SIDEWALK REPAIR & MAINTENANCE	7,500.00
				TOTAL SIDEWALKS/CROSSWALKS	<u>7,500.00</u>

FUND	FUNC	DEPT	FACT	4270 TRAFFIC ENGINEERING	
100	4270	55	511100	SALARIES & WAGES	45,600.00
100	4270	55	511300	OVERTIME WAGES	-
100	4270	55	512100	GROUP INSURANCE	4,750.00
100	4270	55	512200	FICA	2,500.00
100	4270	55	512300	MEDICARE	600.00
100	4270	55	512400	RETIREMENT	6,035.00
100	4270	55	512700	WORKERS COMP INSURANCE	920.00
100	4270	55	522200	REPAIRS & MAINTENANCE	-
100	4270	55	522210	INFRASTRUCTURE REPAIRS & MAINT	1,000.00
100	4270	55	523100	INSURANCE OTHER THAN WC	3,100.00
100	4270	55	523700	EDUCATION & TRAINING	250.00
100	4270	55	531100	GENERAL SUPPLIES & MATERIALS	750.00
100	4270	55	531230	ELECTRICITY/TRAFFIC LIGHTS	14,500.00
100	4270	55	531270	GASOLINE & OIL	5,675.00
100	4270	55	531600	SMALL EQUIPMENT	500.00
				TOTAL TRAFFIC ENGINEERING	<u>86,180.00</u>

FUND	FUNC	DEPT	FACT	4900 FLEET MAINTENANCE	
100	4900	55	511100	SALARIES & WAGES	31,465.00
100	4900	55	511300	OVERTIME	-
100	4900	55	512100	GROUP INSURANCE	4,345.00
100	4900	55	512200	FICA	1,950.00
100	4900	55	512300	MEDICARE	460.00
100	4900	55	512400	RETIREMENT	6,035.00
100	4900	55	512700	WORKERS COMP INSURANCE	920.00
100	4900	55	521200	TECHNICAL SERVICES	-
100	4900	55	522200	REPAIRS & MAINTENANCE	250.00
100	4900	55	523100	INSURANCE OTHER THAN WC	2,725.00
100	4900	55	523200	COMMUNICATIONS	250.00
100	4900	55	523600	DUES & FEES	-
100	4900	55	523700	EDUCATION & TRAINING	250.00
100	4900	55	531100	GENERAL SUPPLIES & MATERIALS	30,000.00
100	4900	55	531270	GASOLINE & OIL	875.00
100	4900	55	531600	SUPPLIES - SMALL EQUIPMENT	6,000.00
100	4900	55	531700	UNIFORMS/PROT GEAR/SPECIALTY	-
100	4900	55	542400	CAPITAL OUTLAY - COMPUTER EQUIPM	-
				TOTAL FLEET MAINTENANCE	<u>85,525.00</u>

FUND	FUNC	DEPT	FACT	5400 INTERGOVERNMENTAL ALLOCATIO	
100	5400	10	572000	BOYS AND GIRLS CLUB	-
				TOTAL INTERGOVT ALLOCATIONS	<u>-</u>

FUND	FUNC	DEPT	FACT	6120 PARTICIPANT RECREATION	
100	6120	45	511100	SALARIES	13,915.00
100	6120	45	512100	GROUP INSURANCE	-
100	6120	45	512200	FICA	865.00
100	6120	45	512300	MEDICARE	200.00
100	6120	45	512400	RETIREMENT	6,035.00
100	6120	45	512700	WORKERS COMP INSURANCE	920.00
100	6120	45	531100	SUPPLIES	750.00
100	6120	45	523100	GENERAL INSURANCE	1,075.00
100	6120	45	531270	GASOLINE AND OIL	-
100	6120	45	531600	SMALL EQUIPMENT	-
				TOTAL PARTICIPANT RECREATION	<u>23,760.00</u>

2009
Budget

FUND	FUNC	DEPT	FACT	6220 PARK AREAS	
100	6220	45	511100	SALARIES & WAGES	149,165.00
100	6220	45	511300	OVERTIME WAGES	3,000.00
100	6220	45	512100	GROUP INSURANCE	22,655.00
100	6220	45	512200	FICA	9,435.00
100	6220	45	512300	MEDICARE	2,205.00
100	6220	45	512400	RETIREMENT	24,305.00
100	6220	45	512700	WORKERS COMP INSURANCE	3,675.00
100	6220	45	521200	PROFESSIONAL SERVICES	-
100	6220	45	522200	EQUIPMENT REPAIRS & MAINT.	12,500.00
100	6220	45	522210	INFRASTRUCTURE REPAIRS & MAINT	75,000.00
100	6220	45	522320	RENTAL EQUIPMENT/PORTAJOHNS	9,000.00
100	6220	45	523100	INSURANCE	6,165.00
100	6220	45	523200	COMMUNICATIONS	500.00
100	6220	45	523700	EDUCATION & TRAINING	-
100	6220	45	531100	GENERAL SUPPLIES & MATERIALS	7,500.00
100	6220	45	531220	NATURAL GAS - SCOUT HUT	475.00
100	6220	45	531230	ELECTRICITY (ALL PARK AREAS)	18,500.00
100	6220	45	531270	GASOLINE & OIL	19,025.00
100	6220	45	531600	SUPPLIES & SMALL EQUIPMENT	5,000.00
100	6220	45	542100	MACHINERY & EQUIPMENT	-
100	6220	45	542200	CAPITAL OUTLAY - VEHICLES	-
TOTAL PARK AREAS					368,105.00

FUND	FUNC	DEPT	FACT	6500 LIBRARY SUPPLEMENT	
100	6500	10	572000	LIBRARY SUPPLEMENT	20,000.00
TOTAL LIBRARY SUPPLEMENT					20,000.00

FUND	FUNC	DEPT	FACT	7000 COMMUNITY DEVELOPMENT	
100	7000	30	511100	SALARIES & WAGES	116,500.00
100	7000	30	511300	SALARIES - OVERTIME	-
100	7000	30	512100	GROUP INSURANCE	9,100.00
100	7000	30	512200	FICA	7,225.00
100	7000	30	512300	MEDICARE	1,690.00
100	7000	30	512400	RETIREMENT	12,155.00
100	7000	30	512700	WORKERS COMP INSURANCE	1,835.00
100	7000	30	521200	PROFESSIONAL SERVICES	-
100	7000	30	521300	TECHNICAL SERVICES	-
100	7000	30	523100	INSURANCE (GEN, LIAB, PROP)	2,150.00
100	7000	30	523600	DUES & FEES	350.00
100	7000	30	523700	EDUCATION & TRAINING	1,000.00
TOTAL COMMUNITY DEVELOPMENT					152,005.00

FUND	FUNC	DEPT	FACT	7220 BUILDING INSPECTION	
100	7220	30	511100	SALARIES & WAGES	220,330.00
100	7220	30	511300	SALARIES - OVERTIME	-
100	7220	30	512100	GROUP INSURANCE	22,155.00
100	7220	30	512200	FICA	13,660.00
100	7220	30	512300	MEDICARE	3,195.00
100	7220	30	512400	RETIREMENT	30,340.00
100	7220	30	512600	BLDG DEPT-EB-UNEMPLOYMENT INSUR.	3,500.00
100	7220	30	512700	WORKERS COMP INSURANCE	4,590.00
100	7220	30	521200	PROFESSIONAL SERVICES	-
100	7220	30	521300	TECHNICAL SERVICES	-
100	7220	30	522200	REPAIRS & MAINTENANCE	250.00
100	7220	30	522310	RENTAL LAND/BUILDINGS	-
100	7220	30	522320	RENTAL EQUIPMENT/VEHICLES	4,000.00
100	7220	30	523100	INSURANCE OTHER THAN EB	8,170.00

					2009
					Budget
100	7220	30	523200	COMMUNICATIONS	3,000.00
100	7220	30	523300	ADVERTISING	300.00
100	7220	30	523400	PRINTING & BINDING	1,750.00
100	7220	30	523500	TRAVEL	-
100	7220	30	523600	DUES & FEES	1,500.00
100	7220	30	523700	EDUCATION & TRAINING	3,000.00
100	7220	30	523900	CONTRACTED SERVICES - DEMOLITI	-
100	7220	30	531100	SUPPLIES & MATERIALS	5,000.00
100	7220	30	531270	GASOLINE & MOTOR OIL	14,380.00
100	7220	30	531400	BOOKS & PERIODICALS	1,700.00
100	7220	30	531600	SUPPLIES - SMALL EQUIPMENT	-
100	7220	30	531700	UNIFORMS/PROT GEAR/SPECIALTY	-
100	7220	30	542200	CAPITAL OUTLAY - VEHICLES	-
TOTAL BLDG INSPECTION					340,820.00

FUND	FUNC	DEPT	FACT	7410 PLANNING AND ZONING (old 7350)	
100	7410	40	511100	SALARIES & WAGES	87,500.00
100	7410	40	511300	OVERTIME WAGES	-
100	7410	40	512100	GROUP INSURANCE	8,700.00
100	7410	40	512200	FICA	5,650.00
100	7410	40	512300	MEDICARE	1,325.00
100	7410	40	512400	RETIREMENT	12,155.00
100	7410	40	512600	PLAN & ZONE-EB-UNEMPLOYMENT INSL	3,500.00
100	7410	40	512700	WORKERS COMP INSURANCE	1,835.00
100	7410	40	521100	BOARD MEMBER FEES	5,880.00
100	7410	40	521200	PROFESSIONAL SERVICES	92,000.00
100	7410	40	522200	REPAIRS & MAINTENANCE	500.00
100	7410	40	523100	GENERAL INSURANCE	3,545.00
100	7410	40	523200	COMMUNICATIONS	500.00
100	7410	40	523300	ADVERTISING	7,500.00
100	7410	40	523400	PRINTING & BINDING	1,250.00
100	7410	40	523500	TRAVEL	500.00
100	7410	40	523600	DUES & FEES	800.00
100	7410	40	523700	EDUCATION & TRAINING	1,200.00
100	7410	40	531100	GENERAL SUPPLIES & MATERIALS	4,000.00
100	7410	40	531270	GASOLINE & MOTOR OIL	4,250.00
100	7410	40	531400	BOOKS & PERIODICALS	200.00
100	7410	40	531700	UNIFORMS/PROT GEAR/SPECIALTY	-
100	7410	40	542200	CAPITAL OUTLAY - VEHICLES	-
TOTAL PLAN & ZONING					242,790.00

FUND	FUNC	DEPT	FACT	7450 CODE ENFORCEMENT	
100	7450	30	511100	SALARIES & WAGES	33,050.00
100	7450	30	511300	OVERTIME WAGES	-
100	7450	30	512100	GROUP INSURANCE	4,750.00
100	7450	30	512200	FICA	1,490.00
100	7450	30	512300	MEDICARE	350.00
100	7450	30	512400	RETIREMENT	6,035.00
100	7450	30	512700	WORKERS COMP INSURANCE	920.00
100	7450	30	521100	BOARD MEMBER FEES	-
100	7450	30	531270	GASOLINE & MOTOR OIL	2,500.00
100	7450	30	523100	GENERAL INSURANCE	1,540.00
TOTAL CODE ENFORCEMENT					50,635.00

FUND	FUNC	DEPT	FACT	7520 ECONOMIC DEVELOPMENT	
100	7520	35	511100	SALARIES & WAGES	49,075.00
100	7520	35	512100	GROUP INSURANCE	3,450.00

					2009 Budget
100	7520	35	512200	FICA	3,050.00
100	7520	35	512300	MEDICARE	715.00
100	7520	35	512400	RETIREMENT	6,035.00
100	7520	35	512700	WORKERS COMP INSURANCE	920.00
100	7520	35	521200	PURCHASED SERVICES - PROF.	-
100	7520	35	521300	PURCHASED SERVICES - TECHNICAL	2,500.00
100	7520	35	523100	INSURANCE OTHER THAN WC	1,075.00
100	7520	35	523200	PURCHASED SERVICES - COMM.	-
100	7520	35	523300	ADVERTISING	1,950.00
100	7520	35	523400	PRINTING & BINDING	300.00
100	7520	35	523500	TRAVEL	500.00
100	7520	35	523600	DUES & FEES	600.00
100	7520	35	523700	EDUCATION & TRAINING	600.00
100	7520	35	531100	GENERAL SUPPLIES & MATERIALS	200.00
100	7520	35	531300	SUPPLIES - FOOD	-
100	7520	35	531400	BOOKS & PERIODICALS	-
100	7520	35	531600	SUPPLIES - SMALL EQUIPMENT	-
TOTAL ECON DEVELOPMENT					<u>70,970.00</u>

FUND	FUNC	DEPT	FACT	7550 DWNTWN DEV (MAIN ST PROG)	
100	7550	35	511100	SALARIES & WAGES	60,000.00
100	7550	35	512100	GROUP INSURANCE	4,500.00
100	7550	35	512200	FICA	3,720.00
100	7550	35	512300	MEDICARE	870.00
100	7550	35	512400	RETIREMENT	6,035.00
100	7550	35	512700	WORKERS COMP INSURANCE	920.00
100	7550	35	521200	PROFESSIONAL SERVICES	-
100	7520	35	523100	INSURANCE OTHER THAN WC	1,075.00
100	7550	35	523300	ADVERTISING	1,500.00
100	7550	35	523400	PRINTING & BINDING	5,000.00
100	7550	35	523700	EDUCATION & TRAINING	500.00
100	7550	35	523900	CONTRACT LABOR	-
100	7550	35	531100	GENERAL SUPPLIES & MATERIALS	500.00
100	7550	35	531300	SUPPLIES - FOOD	500.00
100	7550	35	531400	BOOKS & PERIODICALS	-
100	7550	35	531700	UNIFORMS/PROT GEAR/SPECIALTY	-
TOTAL DWNTWN DEV (MAIN ST PROG)					<u>85,120.00</u>

FUND	FUNC	DEPT	FACT	8000 DEBT SERVICE	
100	8000	10	581200	PRINCIPAL CAPITAL LEASE	55,475.00
100	8000	10	582200	INTEREST CAPITAL LEASE	2,335.00
100	8000	10	582300	INTEREST EXPENSE - TAX NOTE	-
GENERAL FUND DEBT SERVICE					<u>57,810.00</u>

TOTAL BEFORE TRANSFERS 9,436,120.00

FUND	FUNC	DEPT	FACT	9000 OTHER FINANCING USES	
100	9000	10	611505	TRANSFERS TO WATER FUND	474,175.00
OTHER FINANCING USES					<u>474,175.00</u>

9,910,295.00