



FISCAL YEAR 2016-2017

BUDGET & PLAN OF MUNICIPAL SERVICES

SEPTEMBER 13, 2016



Declarations required by the State of Texas:

This budget will raise more revenue from property taxes than last year's budget by \$220,000 and of that amount, \$68,294 is tax revenue to be raised from new property added to the tax roll this year.

The City of Gatesville proposes to use the increase in the total tax revenue for the purpose of purchasing capital items that are currently unfunded in this budget.

This notification statement complies with Texas Local Government Code § 102.005

This budget raises more property tax revenue compared to the previous year's budget. The Gatesville City Council adopted the budget with the following voting record:

City Council Ward 1, Place 1: David Mitchell	Aye
City Council Ward 1, Place 2: Ollie Inmon	Aye
City Council Ward 1, Place 3: Meredith Rainer	Aye
City Council Ward 2, Place 4: Jack Doyle	Aye
City Council Ward 2, Place 5/Mayor Pro Tem: Ronnie Viss	Aye
City Council Ward 2, Place 6: Sandra Shepherd-Cain	Aye

Resolution 2016-70, dated September 13, 2016

This notification statement complies with Texas Local Government Code § 102.007

Information regarding the City's property tax rate follows:

Fiscal Year 2014-2015 (preceding): \$0.4100/\$100 valuation

Fiscal Year 2015-2016 (current): \$0.4500/\$100 valuation

Fiscal Year 2016-2017:

Adopted Rate: \$0.46/\$100 valuation

Effective Tax Rate: \$0.4299/\$100 valuation

Effective Maintenance and Operations Tax Rate: \$0.4007/\$100 valuation

Rollback Tax Rate: \$0.4617/\$100 valuation

Debt Tax Rate: \$0.0593/100 valuation

Total Debt Obligations Secured by Property Taxes: \$209,341

September 13, 2016

The Honorable Mayor Gary Chumley, Mayor Pro Tem Viss, and Members of the City Council,

I am pleased to submit the final budget for Fiscal Year 2016-2017 which begins on October 1, 2016 and ends on September 30, 2017. There have been some minor adjustments to the proposed budget submitted on July 12, 2016. The budget was shaped by several considerations presented to the City Council during the FY 2015-16 midyear budget review on May 10, 2016:

- Small, positive increases year-to-year in sales tax allocations and ad valorem taxes offset by slightly lower "other revenue" sources.
- Water sales to wholesale customers remain strong despite a wet Spring/Summer; La Nina weather pattern should result in water/sewer revenues above the FY 2016 budgeted levels.
- A prudent capital outlay program which had been deferred for the first six months of the year was warranted based on revenue projections.
- The City was able to begin the process to re-establish the Reserve Fund balance, but still short of charter-mandated requirements.

The City of Gatesville utilizes two major funds in its financial accounting. These Funds are designated as the City's major operating funds because of their size and nature. The highlights of these Funds are as follows:

- The General Fund is the primary operating fund of the City and provides police and fire services, City Administration, street maintenance, library services, youth sports/recreation, the City's Civic Center, and the outdoor swimming pool. Ad valorem (property) taxes comprise 36 percent of General Fund revenues in this proposed budget. In the current (2015-2016) fiscal year, ad valorem taxes account for 32.6 percent of General Fund revenues. The Coryell Central Appraisal District is responsible for the total estimated value of all taxable property. The tax values were certified by the Appraisal District on July 14, 2016. Spending plans are based on revenue estimates. Upon receipt of the certified values, staff discussed the property tax rate with the City Council, as outlined in the "significant dates" section below. Sales tax allocations account for 42.6 percent of General Fund revenues in this proposed budget as compared to 40.7 percent in the current fiscal year. The persistent (and growing) imbalance between property tax revenues and sales tax allocations – while not adverse in a healthy economic climate – is a matter of concern for providing a consistently high level of service, and will be addressed in the City's future Comprehensive Plan.
- It is important to understand the technical aspects of how the property tax rate is set. The Coryell County Tax Assessor/Collector calculates the State-mandated tax rate calculations.
 - o Effective Tax Rate provides the same amount of revenue collected in the current fiscal year from properties on the tax roll in FY 2016, accounting for changes in the value of existing properties, but not newly-constructed properties.
 - o Maintenance and Operations (M&O) Rate is the first of two components that comprise the total tax rate and funds salaries, utilities, and general day-to-day operations of the City.
 - o Debt Service Rate is the second component, and is the statutory amount required to generate sufficient revenue to pay the City's debt obligations.

- Rollback Rate provides the same amount of revenue collected during the current fiscal year plus 8 percent; if the City Council elects to adopt a tax rate that exceeds the rollback rate, it is subject to being “rolled back” through a petition and election by the residents of Gatesville.
 - Proposed Tax Rate is the rate considered for adoption by the City Council that is determined to be necessary to fund the City’s operations and the principal and interest on outstanding debt.
- The Enterprise Fund accounts for revenues generated by the City in providing services to its residents. Costs associated with providing safe and reliable drinking water and adequate water and infrastructure for fire protection for residents and commercial entities, and sewer collection and wastewater treatment that prevents pollutants from reaching the City’s primary water source are vital for future growth of the City while complying with increasingly stringent federal and State regulations. Over half of the City’s water/wastewater distribution system is well beyond its useful life, and needs to be recapitalized and/or replaced. In addition, the City’s municipal airport and Fitness Center revenues and expenses are included in the Enterprise Fund as they are designed to be largely self-sufficient through user fees. The City must conservatively estimate Enterprise Fund revenues and expenses, and then monitor and evaluate rates to ensure revenues cover the costs for providing the service. The Enterprise Fund reimburses the General Fund for financial, administrative, engineering, transportation, and IT services

This document contains revenue estimates and spending plans for the General Fund and the Enterprise Fund. The total proposed operating budget is \$13,448,040. This total includes \$4,880,075 for the General Fund, and \$8,567,965 for the Enterprise Fund. Since the submission of the proposed budget in July, the City and Fort Hood finalized the audit of FY 2015 expenses for treating North Fort Hood’s wastewater. The \$1.00/1000 gallons treated rate resulted in an underpayment in 2014-2015 that will be reimbursed by Fort Hood during FY 2017 through higher rates. This projected revenue increase is reflected in the Enterprise Fund/Sewer Revenue/Fort Hood Usage line. In addition, since the certified tax values from the Coryell Central Appraisal District were received after the proposed budget was submitted, a slight increase above the initial budget projections in Ad Valorem tax revenues for 2016-2017 is warranted. The City has hired its first Director, Convention and Visitors Bureau and as a result, anticipates Hotel Occupancy Taxes and Civic Center rental revenues will increase slightly from initial projections.

Ongoing challenges with the City’s aging infrastructure at a time when most revenues have remained flat at best, results in demands in several service areas (notably sustaining water distribution, wastewater treatment, and streets) that are becoming increasingly difficult to meet. This proposed budget is insufficient for planning for infrastructure recapitalization in a comprehensive, long-term strategy, without receiving significant grant funding, such as the Community Development Block Grant. The proposed budget is balanced:

	GENERAL FUND	ENTERPRISE FUND	TOTAL
PROJECTED REVENUE	\$4,880,075	\$8,567,965	\$13,448,040
BUDGETED EXPENSES	\$4,880,075	\$8,567,965	\$13,448,040
TRANSFER FROM WATER & SEWER FUND	\$163,769	(\$163,769)	0

By comparison to FY 2015-2016 (current fiscal year), in this proposed budget, General Fund Revenues and Expenses remain largely flat due largely to a more conservative, data-based estimate of other revenues and a smaller transfer from the Enterprise Fund. Enterprise Fund Revenues and Expenses increase by three percent:

		2016-2017 PROPOSED	2015-2016 ENACTED	DIFFERENCE
GENERAL FUND				
	REVENUE	\$4,880,075	\$4,809,570	\$70,505
	EXPENSES	\$4,880,075	\$4,809,570	\$70,505
ENTERPRISE FUND				
	REVENUE	\$8,567,965	\$8,221,148	\$346,817
	EXPENSES	\$8,567,985	\$8,221,148	\$348,817

Budget Development Process

Development of the City's proposed budget is primarily a managerial process that is influenced by the political aspects of local government and the involvement of the elected officials in the planning and adoption process. The document filed with the City Secretary and presented to the governing body as required by State law takes months of planning, preparation and discussion among the departments of the City and with the governing body. A budget calendar, instructions and guidelines were provided to the department heads in May 2016. The City Manager and Finance Director developed revenue and expense projections for the current fiscal year. The review of the projected current year revenue and expenses was followed by the submission of the operating departments' draft budget spending plans for FY 2016-2017. After the submission of the initial operating requests and new capital spending requests, the City Manager and Finance Director worked with the departments to develop a budget proposal that fits within the revenue expectations and key department goals.

As required by the City's Charter and Local Government Code Section 102, the City Manager submits the proposed budget to the City Council before the 30th day before the governing body adopts an ad valorem tax rate. The budget is filed with the City Secretary in accordance with State Law and copies of the proposed budget will be made available at the City's public library and on the City's website. The City Council considers the proposed budget during a budget workshop, which also provides an opportunity for public input as required by state law. The budget is formally adopted by the City Council during the month of September at a regularly-scheduled Council Meeting. Once adopted, the budget goes into effect on October 1.

Significant Dates for Budget Adoption Process

May 16: Budget Kickoff

- Departmental submission of budget documents

June: City Manager review of proposed budget

July 12: City Manager submits proposed budget to City Council

July 25 (NLT): Tax Roll certification by Chief Appraiser

July 26: Budget Workshop with City Council; Budget public hearing

August 10: Publication of proposed tax rate

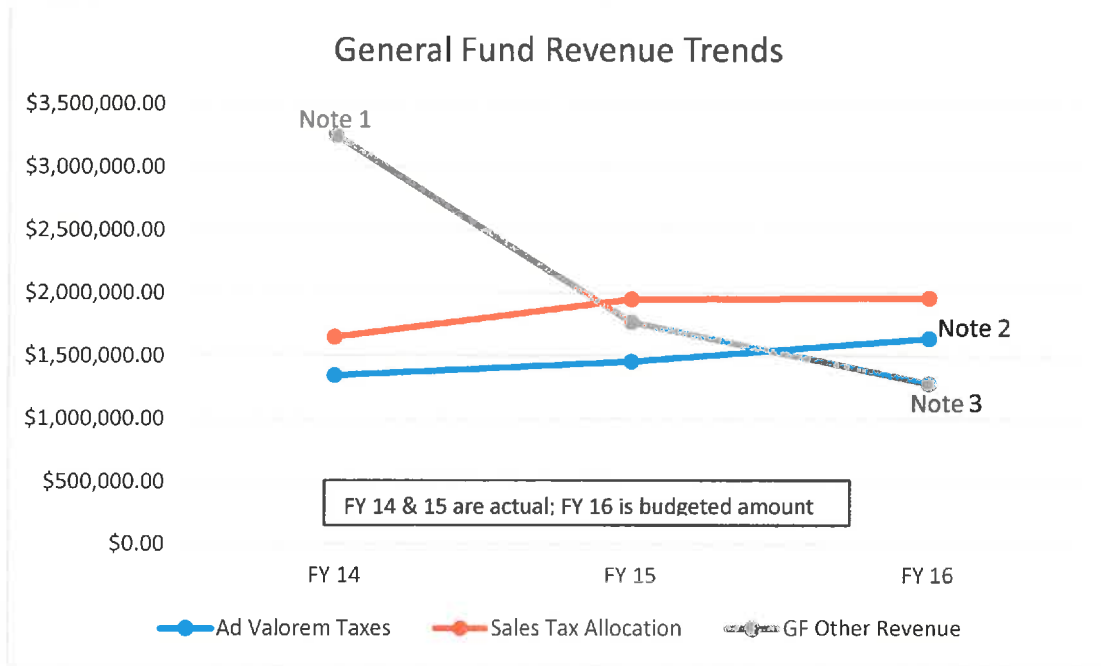
September 13: Proposed budget approved by City Council; FY 2016-17 tax rate approved

October: Budget becomes effective

Trend Analysis

The City of Gatesville utilizes conservative strategies when projecting revenues and expenditures. Revenue and expenditure trends are monitored on a monthly basis by the City Manager and Finance Director so necessary adjustments can be made to control spending. As evidenced in the current year, monitoring of revenues and expenditures informs the capital spending plan and can limit extreme fluctuations in available funds from one fiscal year to the next

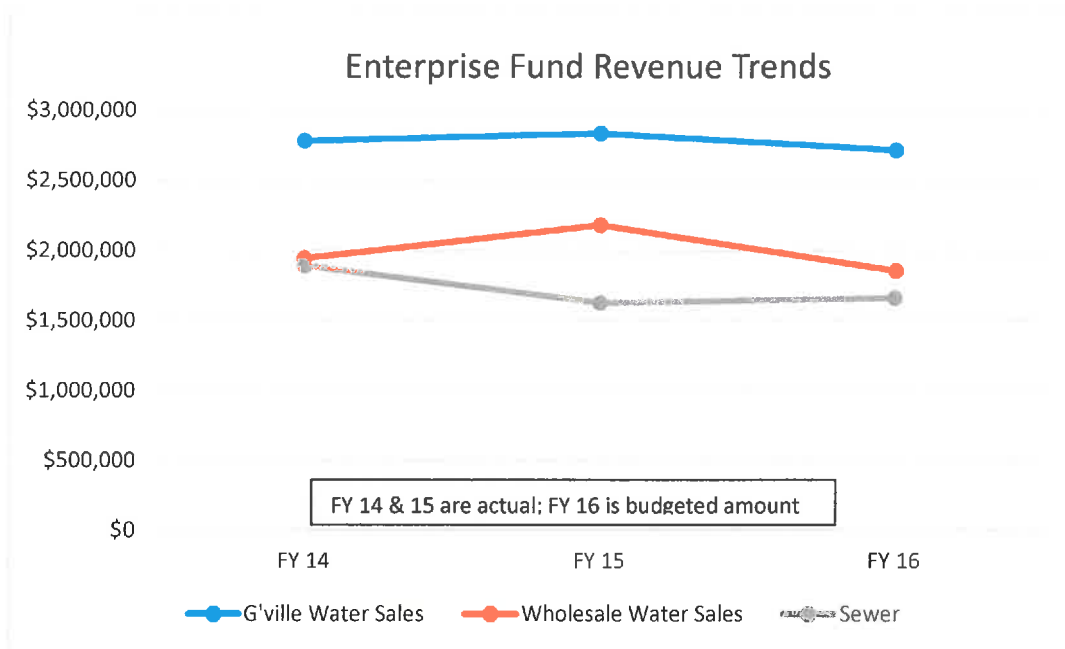
Revenue Trends



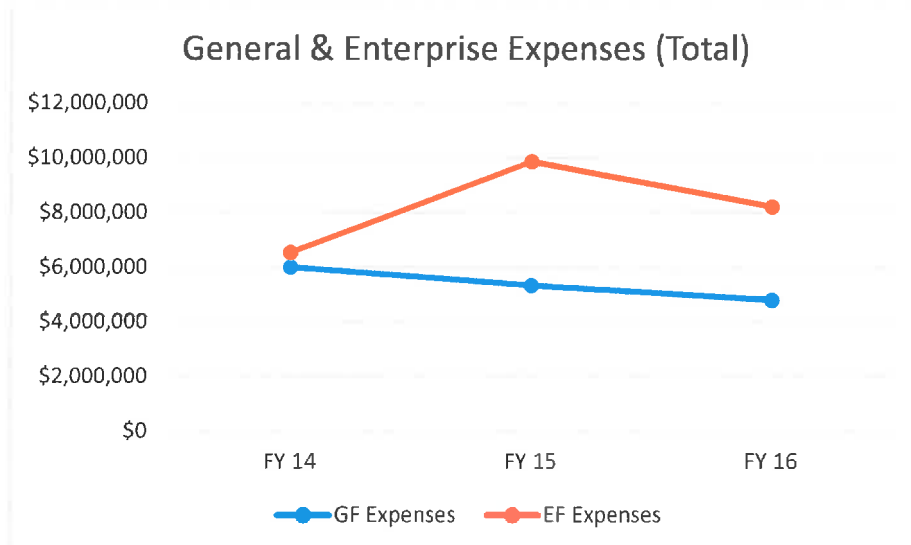
Note 1: \$368,659 transfer from Enterprise Fund; \$1.5 million Street bond proceeds; \$460,000 Civic Center renovation loan proceeds.

Note 2: Council approved an increase of \$0.4/\$100 valuation with stipulation additional revenues generated were dedication to Reserve Fund balance.

Note 3: 84% reduction (vs. FY 15) transfer from Enterprise Fund; Youth Sports move to GF; no CDBG funds



Expenditure Trends



After removing the debt service payments (which are accounted for in the Enterprise Fund) for Water and Sewer Plant improvement from expenses, the trend data at the macro level would appear to indicate that expenses incurred in the major functions of the Enterprise Fund (Water Production, Water/Wastewater Distribution, and Wastewater Treatment) exceed revenues (see Enterprise Fund Revenue Trends chart above) associated with providing these services. In January 2016, the City of Gatesville was selected by the Environmental Protection Agency as one of 10 WaterCARE communities in the United States. Designed to assist smaller communities with innovative strategies to finance water, wastewater, and drainage infrastructure improvements we have determined that a priority for the City this year is to conduct a thorough and comprehensive study of both water and sewer rates. The

Environmental Finance Center at the University of North Carolina is assisting the City with this analysis at no charge.

Economic Outlook for FY 2016-2017

Two new businesses – Holiday Inn Express and Burger King – are scheduled to be open for business late this year or early in 2017. Additionally, a new business will commence operations in the former Cross Trailer building on U.S. Highway 84, which will potentially offset employee losses when Cross Trailer relocates out of Gatesville; that property is not located inside the Gatesville City limits. There is no significant residential development planned in the immediate future, although limited construction in Oak Grove Phase II north of Sunny Lane has commenced, and the permitting process for the first house in a small development at the corner of Golf Course and Old Waco Roads known as Brim Place V has started. As a result, the tax base will remain largely unchanged for the foreseeable future. FY 2013 statistics from City Data.com demonstrate this issue, where the estimated home value in Gatesville approaches \$50,000 less than the average home value in Texas, a number that decreased the following year.

Estimated median house or condo value in 2013:

Gatesville: \$79,251

TX: \$132,000

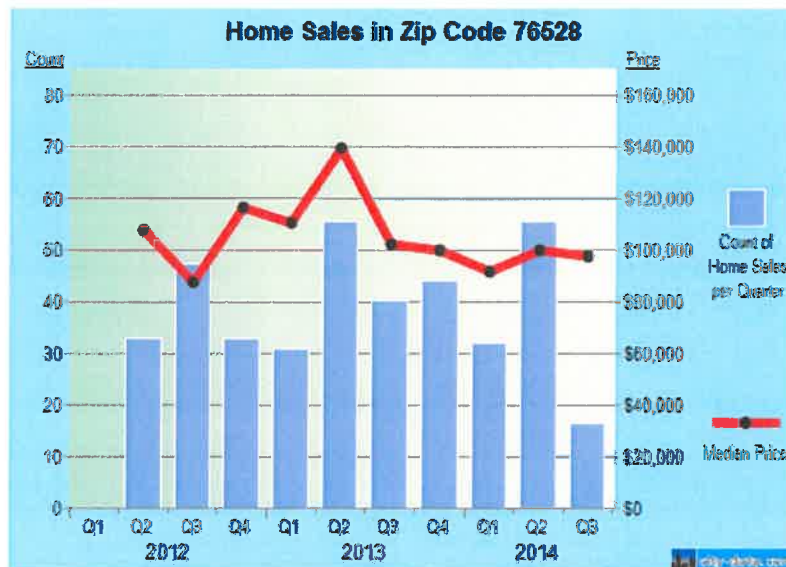
Mean prices in 2013:

All housing units: \$94,143

Detached houses: \$95,552

Mobile homes: \$27,639

Median gross rent in 2013: \$672



The City hopes to continue an aggressive public nuisance enforcement and substandard structures program, with the goal of increasing property values and the tax base. Several vacant lots in the City (or lots with substandard structures) do not meet the Single Family Residential Zoning Ordinance minimum

8,000 square foot lot requirements. The Planning & Zoning Commission continues its efforts to revise the Zoning Ordinance aimed at increasing new residential single family construction in the City. While not a significant economic impact on Gatesville's economy, activity at North Fort Hood should increase and remain relatively stable over the next year. However, worldwide strategic uncertainty could cause an increase in mobilizing Reserve Component (Army National Guard and Army Reserve) at North Fort Hood. The largest impact would be increased water sales and sewer revenues, with little change in sales taxes or hotel/motel occupancy.

GENERAL FUND: The City of Gatesville funds the following Departments from General Fund revenues:

- City Administration
- Police Department
- Fire Department
- Street Department/Parks Maintenance
- Library
- Municipal Court
- Civic Center
- Swimming Pool
- Recreation Department (Youth Sports)

For FY 2016-2017, General Fund Revenue projections increased 1.4 percent compared to the 2015-2016 adopted budget. Despite modest increases in revenues from property tax and sales tax allocations, and a planned decrease in the transfer from the Enterprise Fund gains in General Fund revenues are offset by underperforming portions of the "Other Funds" category. While we have projected conservative growth estimates in Ad Valorem (10%) based on figures from the Chief Appraiser, and Sales Taxes (4.5%), the budgeted transfer from the Enterprise Fund represents a 35.6% decrease (by \$90,401) over last year's approved amount. Additionally, the transfer from Hotel/Motel tax fund has been increased based on the anticipated hiring of a Convention and Visitors Bureau Director to oversee the Civic Center operations and market Gatesville to external audiences. The budgeted amount for the transfer is also adequate to pay this year's debt on the Civic Center renovations. It is important to note that the City's General Fund is becoming more reliant on sales tax proceeds. With estimated revenues from sales taxes of \$2,050,000, the City is collecting 42.6% of its General Fund revenues from sales taxes. It is impossible to insulate the City from an unexpected retail downturn without a fund balance to cover unforecasted expenses. This proposed budget allocates \$100,000 towards the (Board-designated) Reserve Fund balance.

General Fund Revenue sources that are lagging projected levels for the current year (and that contribute to the reduction in projected FY 2016-2017 revenues) include:

- Fines and Forfeitures
- Civic Center Rentals
- Licenses and Permits

Projected revenues in these funds have been adjusted slightly lower for FY 2016-2017.

A summary by General Fund Department expense categories compared to last year's budgeted amount is as follows:

Department	Increase/ (Decrease)	Comments
Library	0.3%	Sustains current levels of service with the exception of selected magazine subscriptions.
Administration	(0.9%)	Reduction in Miscellaneous expenses.
Police Dept.	1.4%	Minor reductions in equipment purchases, gas & oil
Fire Dept.	13%	Minor reduction in Materials, Supplies, Printing
Street Dept.	(17.5%)	Significant decrease in paving materials pending outcome of CDBG grant.
Utility Building	29.5%	Increase in gas & oil, repairs & maintenance
Parks Maint.	21.9%	Increase in repairs & maintenance
Recreation/ Youth Sports	(1.2%)	Slight reduction in contract services (officials), gas & oil
Swimming Pool	6.3%	Increase in Materials, Supplies, Printing

The General Fund is balanced, however there are no funds dedicated for future requested capital spending outlays, totaling \$325,971. Those items requested by Department Heads are not included in the current budget. If General Fund revenues outperform estimates, capital purchases will be considered in the third quarter of the Fiscal Year.

ENTERPRISE FUND: The City of Gatesville funds the following Departments from Enterprise Fund revenues:

- Gatesville Municipal Airport
- Fitness Center
- Water Distribution
- Water Production
- Wastewater Treatment/Sewer
- Sanitation

The Enterprise Funds consist of:

- Water Billing Revenue (City of Gatesville and the Texas Department of Criminal Justice)
- Sewer Billing Revenue (City of Gatesville and the Texas Department of Criminal Justice)
- Fitness Center Revenue
- Water Production Revenue (Wholesale Customer Water Sales)
- Water Distribution Revenue (Wholesale Customer Share of Bonds and Water Rights)
- Sewer Revenue (Primarily Wastewater Treatment services for North Fort Hood)
- Airport Revenue (Hangar Rental and Fuel Sales)

Enterprise Fund revenues are budgeted with a 4.2% increase over the current adopted budget levels. The increase is principally generated through last year's adjustment to sewer rates for the Texas Department of Criminal Justice, the anticipation of slightly higher water sales (and corresponding sewer revenues) as a result of La Nina, and a decrease in TDCJ water and sewer subsidies when the new contract with TDCJ goes into effect in January 2017. Revenue estimates for North Fort Hood Sewer usage were adjusted downward again this year as a result of a better understanding of the anomalies in how those rates are calculated. In 2014, Fort Hood paid a rate of \$2.93 to treat 1,000 gallons of

wastewater due to previous historical undercharges that were largely a byproduct of the Federal Acquisition Regulation; as a result, the rate per 1000 gallons dropped to \$1.00 in 2015. The rate reduction resulted in an underpayment that will be incrementally reimbursed during FY 2017. We are in the initial stages of discussions with Fort Hood leadership about adopting a model for wastewater charges that is similar to that used for water sales based on a market rate that we charge other entities whose wastewater is metered. Pending the outcome of those discussions, we have elected to forecast an extremely conservative revenue estimate for North Fort Hood wastewater treatment.

A summary of Enterprise Fund revenues is contained in the following table:

Fund	Increase/ (Decrease)	Comments
Water Billing	7.0%	Water provided to Gatesville and the TDCJ based on FY 2016 sales.
Sewer Billing	0.2%	Sewer service for Gatesville and the TDCJ
Water Production	22%	Operations and Maintenance costs charged to wholesale water customers: Gatesville, Coryell City, Flat, The Grove, South Mountain, Fort Hood, and Fort Gates. Strong FY 2016 sales support the projected increase in revenues.
Water Distribution	0.8%	Slight increase in revenue for charges to wholesale water customers for their proportionate share of water rights owned by the City of Gatesville and debt service on the 2011 Certificates of Obligation for Phase II Water Plant Renovation
Sewer Revenue	(41.4%)	Almost exclusively the reimbursement from the Army for treating North Fort Hood wastewater; revenues were reduced 70% from the adopted budget to account for more accurate planning assumptions. There is no FY 2017 funding for the 2017-18 Community Development Block Grant project to replace water and sewer lines on Park Street.
Airport Revenue	(33%)	The City is experimenting with a contracted fuel operation. Decrease offsets both the expense and revenues previously generated by the City in providing fuel at the Airport.

As a result of modifications to the Enterprise Fund revenues, expenses have been adjusted from the current approved budget as follows:

Department	Increase/ (Decrease)	Comments
Airport	(50.1%)	The City's request to defer rehabilitating the airport runway and apron using a TxDOT Aviation grant requiring a City of match of 10% (estimated \$100,000) was approved. As the new hangars will be paid off at the end

		of FY 2016, hangar rental revenue will be used to partially fund the required grant match.
Water Distribution	6.3%	More accurate assessment of lab fees required after repairing a major leak.
Water Production	16.2%	Increase is primarily attributable to the cost of producing and mailing the annual water quality report – in FY 2016 we produced the report electronically with notices where to find the information on the City website and on utility bills. We have received no complaints about this change – which may be an area to recoup savings. In addition, Repairs and Maintenance expenses have been increased to a more reasonable level than the current enacted budget.
Sewer	(5.3%)	Reductions in miscellaneous expenses, and the availability of CDBG funds offsets higher lab fees and previously-deferred equipment purchases.

The Enterprise Fund is balanced, however there are no funds dedicated for future requested capital spending outlays, totaling \$736,000. Those items requested by Department Heads are not included in the current budget. If Enterprise Fund revenues outperform estimates, capital purchases will be considered in the third quarter of the Fiscal Year.

DEBT SERVICE OBLIGATIONS:

BONDS/CERTIFICATES OF OBLIGATION

DATE FINANCED	ISSUE AMOUNT	PURPOSE FOR BONDS	MATURES	BALANCE INCLUDING INTEREST	AMOUNT DUE FY 16-17
	\$2,030,000.00	99 Tax & Utility System Revenue – Certificates of Obligation (Expansion of Leon WWTP Plant)	8/1/2018	\$419,500	\$209,500
8/1/2007	\$4,000,000.00	2007 Tax & Utility System Revenue Bonds (Revenue bonds to tie NFH to Gatesville Wastewater System)	9/1/2028	\$4,093,170	\$343,902.50
5/1/2008	\$5,315,000.00	WATER PLANT RENOVATION (Revenue bonds	9/1/2036	\$9,230,790.00	\$437,880.00

		for Phase 1 of Water System Renovation)			
10/1/2011	\$8,005,000.00	2011 Tax & Utility System Revenue – Certificates of Obligation WATER PLANT RENOVATION (Revenue bonds for Phase II of Water System Renovation)	9/1/2036	\$8,792,910	\$439,830
2/9/2014	\$1,500,000.00	STREET PROGRAM BONDS (GO bonds to purchase equipment & materials to repair city streets)	2/1/2024	\$1,335,430.75	\$165,294.50
Total					\$1,702,162.00

LOANS:

DATE BORROWED	AMOUNT BORROWED	LOAN PURPOSE	PAYMENTS		MATURES	BALANCE	AMOUNT DUE 16/17
4/20/2011	\$249,800	PUMPER FOR FIRE DEPARTMENT	\$3,415.06	MONTHLY	4/20/2018	\$64,884.14	\$40,980.72
9/15/2014	\$460,025	RENOVATION OF CIVIC CENTER	\$55,036.27	ANNUAL	9/15/2024	\$349,952.46	\$55,036.27
6/23/2016	\$300,000	FY 2015-16 OPERATING LOAN	\$10,400	MONTHLY	4/23/2017 (BALLOON)	\$180,000	\$93,600
TOTAL							\$189,616.99

HUMAN RESOURCES AND HEALTH INSURANCE: In this proposed budget, salary increases have been limited to a total of 3% per Department; at the current time it is anticipated that the overwhelming majority of City employees will receive a Cost-of-Living increase in 2016-2017 with discretion to Department Heads to recognize their most exemplary employees. The City has not participated in a comprehensive salary survey for several years to determine where pay issues may exist. A portion of

Salaries budgeted for FY 2016-17 will be to hire a professional firm to assist the City in ensuring it is organized efficiently and effectively, updating position descriptions, and developing pay scales based both on merit and longevity. Healthcare costs are budgeted at the same level as the 2015-2016 adopted budget. We will not know the exact costs of employee healthcare coverage and options until early in the Fall; this budget proposes to keep employer-provided health insurance premiums at the same level as current.

CAPITAL PURCHASES: The City's current financial position requires that major capital purchase requests from each City Department are currently unfunded. The total cost to fund all requests currently totals an estimated \$1,061,971 (a slight reduction from FY 2015-2016). Should revenue windfalls or grant opportunities present themselves in FY 2016-2017, prioritized capital spending will be allowed to occur incrementally.

ADDITIONAL ITEMS NOT IN THE PROPOSED BUDGET:

The City was able to execute some initiatives in FY 2015-2016 for which there is no current funding identified to do this fiscal year. These include:

a. A Household Hazardous Waste Day/Operation Clean Sweep II – this very successful event came with an expense of nearly \$60,000. The City **applied** for a CTCOG grant and is tentatively scheduled to receive \$21,000 for a HHW Day event in March 2017. We will need to carefully determine the scope for this event, and whether to include a City-wide clean up given the shortfall in grant funding versus the 2016 costs for this event.

b. Funding for the City to abate public nuisances and substandard structures.

c. Funding to replace water and sewer lines, fire hydrants, water meters, curb and gutter and rehabilitate Park Street; at current revenue levels, if a Community Development Block Grant is approved, that funding will be used to offset the costs of this project.

d. While a "stretch" goal, this budget does not allow the City to set aside any funding in a Capital Purchase escrow account – which would eventually eliminate the deferral of equipment purchases to replace items at the end of their useful life. As a result, the City is taking a level of measured risk in infrastructure past its useful life such as HVAC, pumps/motors at the Wastewater Treatment Plants, etc.

e. Asbestos removal and demolition of the remainder of the Rotunda – a long standing unfinanced eye-sore.

While this budget proposal is austere, it continues the City's commitment to the highest level of service possible within resource constraints, and establishes sound financial management practices to guide our strategic planning considerations for the future. I welcome your input on where adjustments within Departments might be necessary, keeping in mind that increases to one Department/function will necessitate corresponding reductions in another Department.

On behalf of the Staff, I would like to thank the Mayor and Council for the time and effort invested prior to the adoption of the 2016-2017 budget and Municipal Services Plan. I would also like to express my thanks to the Staff and Department Heads who assisted in the development of this budget.

Respectfully submitted,

William H. Parry, III
City Manager

010-GENERAL FUND
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
<u>REVENUE SUMMARY</u>					
	ADVALOREM TAXES	1,456,364.71	1,660,294.89	1,571,400.00	1,750,250.00
	OTHER REVENUE	<u>3,717,734.87</u>	<u>3,245,698.60</u>	<u>3,238,170.00</u>	<u>3,129,825.00</u>
	TOTAL REVENUES	<u>5,174,099.58</u>	<u>4,905,993.49</u>	<u>4,809,570.00</u>	<u>4,880,075.00</u>
<u>EXPENDITURE SUMMARY</u>					
	LIBRARY	229,660.93	240,415.99	253,241.00	261,426.00
	ADMINISTRATION	879,418.48	831,668.19	576,046.00	578,939.00
	POLICE	1,907,836.08	1,787,966.40	1,791,215.00	1,817,830.00
	COURT	121,650.41	128,274.24	129,665.00	136,598.00
	FIRE	233,776.10	255,483.72	221,150.00	249,975.00
	STREET	1,350,195.70	781,640.55	1,216,376.00	1,003,087.00
	UTILITY BUILDING	88,328.62	61,645.69	75,732.00	98,086.00
	PARKS MAINTENANCE	313,551.15	110,537.80	128,651.00	156,901.00
	RECREATION (SPORTS PROGR)	0.00	196,738.72	245,984.00	242,922.00
	CIVIC CENTER	458,040.34	100,466.60	86,050.00	143,451.00
	SWIMMING POOL	77,601.52	71,305.66	85,460.00	90,860.00
	TRANSFER EXPENSE	(308,742.61)	119,921.21	0.00	100,000.00
	DEPT 999	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL EXPENDITURES	<u>5,351,316.72</u>	<u>4,686,064.77</u>	<u>4,809,570.00</u>	<u>4,880,075.00</u>
	REVENUES OVER/(UNDER) EXPENDITURES	(177,217.14)	219,928.72	0.00	0.00

010-GENERAL FUND

REVENUES	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
<u>ADVALOREM TAXES</u>				
010-4-001-3883 2016 TAXES	0.00	0.00	0.00	1,720,000.00
010-4-001-3884 2015 TAXES	0.00	1,623,578.34	1,500,000.00	12,000.00
010-4-001-3885 2014 TAXES	1,404,717.70	14,575.36	25,000.00	2,500.00
010-4-001-3886 2013 TAXES	21,432.97	3,097.72	13,000.00	300.00
010-4-001-3887 2012 TAXES	4,739.61	580.45	5,000.00	100.00
010-4-001-3888 2011 TAXES	3,563.44	268.70	3,500.00	100.00
010-4-001-3889 2010 TAXES	2,493.01	359.44	2,000.00	250.00
010-4-001-3890 2009 TAXES	2,129.66	334.25	2,000.00	0.00
010-4-001-3891 2008 TAXES	22.34	25.50	200.00	0.00
010-4-001-3892 2007 TAXES	10.59	25.63	100.00	0.00
010-4-001-3893 2006 TAXES	8.93	34.59	100.00	0.00
010-4-001-3894 2005 TAXES	0.25	22.57	100.00	0.00
010-4-001-3895 2004 TAXES	21.67	6.36	100.00	0.00
010-4-001-3896 2003 TAXES	5.54	6.36	100.00	0.00
010-4-001-3897 2002 TAXES	5.54	6.36	100.00	0.00
010-4-001-3898 2001 TAXES	5.38	4.19	100.00	0.00
010-4-001-3901 99 & PRIOR TAXES	112.80	8.08	0.00	0.00
010-4-001-4060 A V TAX PENALTY/INTEREST	17,095.28	17,360.99	20,000.00	15,000.00
TOTAL ADVALOREM TAXES	1,456,364.71	1,660,294.89	1,571,400.00	1,750,250.00
<u>OTHER REVENUE</u>				
010-4-002-4091 BUSINESS PERS PROP REVENU	1,194.16	1,194.92	1,000.00	1,200.00
010-4-002-4100 FINES & FORFEITURES	107,373.11	127,268.04	165,000.00	140,000.00
010-4-002-4110 MISCELLAN.DONATIONS	(604.21)	0.00	150.00	0.00
010-4-002-4150 SALES TAX	1,951,406.04	1,962,639.83	1,961,000.00	2,050,000.00
010-4-002-4200 FRANCHISE TAX	301,930.64	327,810.71	400,000.00	400,000.00
010-4-002-4250 LIQUOR TAX	9,981.34	11,629.23	10,000.00	11,500.00
010-4-002-4270 ALCOHOL PERMIT FEES	0.00	30.00	0.00	0.00
010-4-002-4300 LICENSES & PERMITS	38,411.39	18,110.49	36,000.00	15,000.00
010-4-002-4320 PMT ON LOT CLEANING	2,864.39	1,505.69	2,000.00	2,000.00
010-4-002-4331 AUDITORIUM RENTAL	4,250.00	4,825.00	3,000.00	1,500.00
010-4-002-4350 SALE OF CEMETERY LOTS	15,935.00	11,620.00	12,000.00	12,000.00
010-4-002-4400 INTEREST	1,079.74	1,305.78	600.00	1,000.00
010-4-002-4440 SALE OF CITY PROPERTY	7,606.99	2,407.50	0.00	3,000.00
010-4-002-4500 LIBRARY FINES, COPIES, ETC.	13,816.92	12,296.82	13,000.00	13,000.00
010-4-002-4530 DONAT'NS >LIBR.	0.00	0.00	500.00	500.00
010-4-002-4542 RECREATION FUNDS	0.00	57,008.41	51,000.00	0.00
010-4-002-4545 RECREATION CONCESSION SALES	0.00	1,562.00	60,000.00	0.00
010-4-002-4547 RECREATION SPONSORSHIPS	0.00	75,681.10	63,000.00	63,000.00
010-4-002-4550 MISCELLANEOUS	15,418.04	22,618.34	20,000.00	15,000.00
010-4-002-4600 POOL RECEIPTS	44,649.71	41,353.36	52,000.00	50,000.00
010-4-002-4606 PROPERTY RENTAL	25.00	5,843.00	100.00	7,200.00
010-4-002-4609 CIVIC CENTER RENTAL	10,750.00	8,460.00	26,000.00	20,000.00
010-4-002-4650 OVER / SHORT	114.82	192.25	0.00	0.00
010-4-002-4750 INTERGOVERNMENT REV.	186,251.04	194,581.63	0.00	0.00
010-4-002-4850 TRANSFER FROM W&S FUND	901,797.00	259,170.00	254,170.00	163,769.00
010-4-002-4880 TRANSF FROM OTHER FUNDS	0.00	0.00	0.00	0.00

010-GENERAL FUND

REVENUES	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
010-4-002-4882 TRANS FROM HOTEL/MOTEL	59,110.88	55,036.27	55,050.00	110,000.00
010-4-002-4885 TRNSFRfmGEN.RESTRCTD FND	3,573.84	4,201.63	7,600.00	5,156.00
010-4-002-4891 REIMB FROM GISD	35,937.50	36,787.20	45,000.00	45,000.00
010-4-002-4900 REIMB. ON DAMAGES	<u>4,861.53</u>	<u>559.40</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER REVENUE	3,717,734.87	3,245,698.60	3,238,170.00	3,129,825.00
TOTAL REVENUES	<u>5,174,099.58</u>	<u>4,905,993.49</u>	<u>4,809,570.00</u>	<u>4,880,075.00</u>

010-GENERAL FUND

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
<u>LIBRARY</u>				
010-5-105-10010 SALARIES	128,628.53	137,107.34	140,334.00	133,560.00
010-5-105-10020 OVERTIME-SALARIES	11.56	59.75	0.00	0.00
010-5-105-10050 RETIREMENT	18,060.02	18,099.77	17,428.00	18,551.00
010-5-105-10060 UNEMPLOYMENT	0.00	0.00	100.00	100.00
010-5-105-10070 SOCIAL SECURITY	3,142.31	2,953.66	4,040.00	3,025.00
010-5-105-10080 CONTRACT SERVICES	2,772.67	666.14	2,800.00	7,165.00
010-5-105-20010 UTILITIES	19,547.09	19,180.64	22,000.00	24,500.00
010-5-105-20015 BOOKS	21,155.89	18,848.67	20,000.00	26,000.00
010-5-105-20020 MAT., SUP., & PRINTING	7,640.28	6,189.97	6,000.00	7,000.00
010-5-105-20030 SCHOOL & TRAVEL	1,247.30	1,727.11	1,500.00	3,650.00
010-5-105-20040 INSURANCE	15,031.22	19,770.54	17,899.00	15,350.00
010-5-105-20045 PROP, LIAB, WC INSURANCE	0.00	0.00	0.00	3,885.00
010-5-105-20050 MAILING EXPENSE	437.69	388.32	500.00	600.00
010-5-105-20090 EQUIPMENT PURCHASE	0.00	120.00	1,400.00	1,800.00
010-5-105-20140 EQUIPMENT RENTAL	2,105.90	2,527.08	0.00	3,140.00
010-5-105-30020 MISCELLANEOUS	964.82	1,625.52	600.00	0.00
010-5-105-30025 SUBSCRIPTIONS	4,828.77	8,152.33	6,000.00	3,200.00
010-5-105-30070 MAINTENANCE AGREEMENT	3,500.59	1,777.00	7,640.00	3,400.00
010-5-105-50010 REPAIRS & MAINTENANCE	586.29	1,222.15	5,000.00	6,500.00
010-5-105-60090 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00
TOTAL LIBRARY	229,660.93	240,415.99	253,241.00	261,426.00
<u>ADMINISTRATION</u>				
010-5-110-10010 SALARIES	299,639.59	291,295.47	257,272.00	268,500.00
010-5-110-10020 OVERTIME-SALARIES	1,872.65	2,886.16	0.00	0.00
010-5-110-10050 RETIREMENT	49,435.24	42,111.27	40,380.00	42,400.00
010-5-110-10060 UNEMPLOYMENT	1,019.96	286.00	100.00	100.00
010-5-110-10070 SOCIAL SECURITY	4,763.02	4,917.47	4,200.00	4,350.00
010-5-110-10080 CONTRACT SERVICES	0.00	150.00	2,500.00	3,000.00
010-5-110-20010 UTILITIES	42,092.85	36,981.78	35,000.00	41,000.00
010-5-110-20020 MAT., SUP., & PRINTING	24,652.97	17,763.56	18,000.00	15,000.00
010-5-110-20030 SCHOOL & TRAVEL	8,720.88	12,561.81	15,800.00	30,614.00
010-5-110-20040 INSURANCE	37,302.74	36,030.32	31,824.00	26,000.00
010-5-110-20045 PROP, LIAB, WC INSURANCE	0.00	0.00	0.00	6,965.00
010-5-110-20050 MAILING EXPENSE	1,519.47	2,059.79	3,000.00	4,000.00
010-5-110-20070 LEGAL & AUDIT	5,433.00	5,270.00	6,000.00	6,000.00
010-5-110-20080 TAX BOARD-CCAD	25,724.28	25,727.52	26,000.00	26,000.00
010-5-110-20090 EQUIPMENT PURCHASE	0.00	0.00	1,000.00	1,000.00
010-5-110-20110 UNIFORMS	673.56	737.90	750.00	1,000.00
010-5-110-20140 EQUIPMENT RENTAL	0.00	0.00	1,900.00	9,000.00
010-5-110-30010 GAS & OIL	5,410.85	1,529.63	4,000.00	2,000.00
010-5-110-30020 MISCELLANEOUS	37,126.78	43,345.68	32,160.00	15,000.00
010-5-110-30035 PUBLIC NOTICES & ADVERTISING	0.00	0.00	0.00	5,000.00
010-5-110-30037 RECORDING FEES	0.00	0.00	0.00	750.00
010-5-110-30050 AMBULANCE	0.00	25,000.00	25,000.00	25,000.00
010-5-110-30070 MAINTENANCE AGREEMENT	27,544.94	28,115.93	32,760.00	22,100.00
010-5-110-30090 TAX COLLECTION FEE	11,595.00	11,887.50	12,500.00	12,500.00

010-GENERAL FUND

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
010-5-110-30092 ELECTION EXPENSES	3,630.00	3,966.60	4,000.00	4,000.00
010-5-110-30093 COMPUTER SYSTEM	23,923.22	0.00	0.00	0.00
010-5-110-30116 COMPREHENSIVE PLAN	0.00	20,995.00	0.00	0.00
010-5-110-40010 CAPITAL OUTLAY	69,194.96	17,048.02	17,400.00	0.00
010-5-110-50010 REPAIRS & MAINTENANCE	14,187.76	4,638.33	2,000.00	4,660.00
010-5-110-50023 HOUSEHOLD HAZARDOUS WASTE DAY	0.00	0.00	0.00	0.00
010-5-110-50034 ENFORCEMENT ACTION EXPENSE	0.00	0.00	0.00	0.00
010-5-110-50060 CHRTMS DECORATING	1,147.56	2,124.57	2,500.00	3,000.00
010-5-110-50065 HOME GRANT EXPENSES	182,807.20	0.00	0.00	0.00
010-5-110-50076 EXPENSES FOR HUD HOUSES	0.00	194,237.88	0.00	0.00
010-5-110-60090 DEPRECIATION-EXPENSE	0.00	0.00	0.00	0.00
TOTAL ADMINISTRATION	879,418.48	831,668.19	576,046.00	578,939.00

<u>POLICE</u>				
010-5-115-10010 SALARIES	1,020,483.46	1,131,526.61	1,099,533.00	1,124,900.00
010-5-115-10020 OVERTIME-SALARIES	72,898.09	34,106.48	25,000.00	35,000.00
010-5-115-10050 RETIREMENT	179,231.23	172,118.31	178,046.00	184,750.00
010-5-115-10060 UNEMPLOYMENT	481.40	251.91	500.00	500.00
010-5-115-10070 SOCIAL SECURITY	17,272.29	17,638.04	17,446.00	17,500.00
010-5-115-10080 CONTRACT SERVICES	0.00	0.00	0.00	0.00
010-5-115-20010 UTILITIES	33,570.40	32,499.33	39,000.00	45,000.00
010-5-115-20020 MAT., SUP., & PRINTING	12,223.54	13,614.38	13,000.00	14,000.00
010-5-115-20030 SCHOOL & TRAVEL	8,529.48	9,925.83	10,000.00	10,700.00
010-5-115-20040 INSURANCE	197,637.29	201,859.17	222,040.00	169,500.00
010-5-115-20045 PROP, LIAB, WC INSURANCE	0.00	0.00	0.00	61,600.00
010-5-115-20050 MAILING EXPENSE	1,205.65	1,466.29	2,000.00	2,000.00
010-5-115-20090 EQUIPMENT PURCHASE	15,706.98	15,409.39	18,000.00	12,200.00
010-5-115-20100 RADIO & TELETYPE	1,210.00	1,000.00	1,500.00	0.00
010-5-115-20110 UNIFORMS	6,895.72	1,915.32	6,000.00	6,000.00
010-5-115-20140 EQUIPMENT RENTAL	546.00	0.00	0.00	3,280.00
010-5-115-30010 GAS & OIL	36,676.78	29,002.38	40,000.00	35,000.00
010-5-115-30020 MISCELLANEOUS	2,391.45	6,475.14	4,000.00	4,000.00
010-5-115-40010 CAPITAL OUTLAY	207,181.64	25,546.33	26,100.00	0.00
010-5-115-50020 REPAIR & MAINT.-VEHICLES	20,776.08	18,069.19	15,000.00	15,000.00
010-5-115-50030 REP/MAINT.-NON VEHICLE	16,988.29	12,672.60	13,000.00	15,000.00
010-5-115-50100 MAINTENANCE CONTRACT	44,207.03	55,640.46	50,050.00	50,900.00
010-5-115-60090 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00
010-5-115-60500 RABIES CONTROL	1,563.04	786.68	1,500.00	1,500.00
010-5-115-60502 AMMUNITION	2,440.46	1,347.88	3,000.00	3,000.00
010-5-115-60503 PROMOTIONAL MATERIALS	329.94	528.10	500.00	500.00
010-5-115-60504 ANIMAL CONTROL	7,389.84	4,566.58	6,000.00	6,000.00
TOTAL POLICE	1,907,836.08	1,787,966.40	1,791,215.00	1,817,830.00

<u>COURT</u>				
010-5-116-10010 SALARIES	78,789.04	86,340.32	83,333.00	90,658.00
010-5-116-10020 OVERTIME-SALARIES	2,575.91	2,464.24	1,000.00	1,000.00
010-5-116-10050 RETIREMENT	9,736.04	9,952.44	9,675.00	10,600.00
010-5-116-10060 UNEMPLOYMENT	0.00	0.00	100.00	100.00
010-5-116-10070 SOCIAL SECURITY	2,235.22	2,503.09	2,658.00	2,900.00
010-5-116-10080 CONTRACT SERVICES	62.67	0.00	200.00	200.00

010-GENERAL FUND

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
010-5-116-20020 MAT., SUP., & PRINTING	2,918.56	2,851.15	3,000.00	3,000.00
010-5-116-20030 SCHOOL & TRAVEL	1,043.80	1,049.99	3,500.00	1,140.00
010-5-116-20040 INSURANCE	22,054.23	21,217.80	23,099.00	22,000.00
010-5-116-20045 PROP, LIAB, WC INSURANCE	0.00	0.00	0.00	1,400.00
010-5-116-20050 MAILING EXPENSE	521.49	679.32	1,000.00	1,000.00
010-5-116-20090 EQUIPMENT PURCHASE	1,312.88	0.00	500.00	500.00
010-5-116-20110 UNIFORMS	0.00	0.00	100.00	100.00
010-5-116-20170 CREDIT CARD SERV FEE	0.00	300.00	0.00	0.00
010-5-116-30020 MISCELLANEOUS	126.07	507.62	1,000.00	1,500.00
010-5-116-30070 MAINTENANCE AGREEMENT	0.00	223.30	0.00	0.00
010-5-116-50010 REPAIRS & MAINTENANCE	274.50	184.97	500.00	500.00
TOTAL COURT	121,650.41	128,274.24	129,665.00	136,598.00
<u>FIRE</u>				
010-5-117-10050 RETIREMENT	0.00	1,620.00	1,600.00	1,600.00
010-5-117-10080 CONTRACT SERVICES	24,850.42	33,522.50	35,050.00	30,000.00
010-5-117-20010 UTILITIES	23,815.04	21,432.17	24,500.00	24,500.00
010-5-117-20020 MAT., SUP., & PRINTING	3,482.44	1,649.18	6,000.00	5,000.00
010-5-117-20040 INSURANCE	26,056.62	26,680.42	20,000.00	0.00
010-5-117-20045 PROP, LIAB, WC INSURANCE	0.00	0.00	0.00	35,570.00
010-5-117-20090 EQUIPMENT PURCHASE	13,278.78	9,983.60	20,700.00	21,855.00
010-5-117-20140 EQUIPMENT RENTAL	0.00	0.00	0.00	0.00
010-5-117-20141 TRAINING	4,413.84	9,060.37	10,000.00	17,500.00
010-5-117-30010 GAS & OIL	6,702.23	6,753.56	10,000.00	10,000.00
010-5-117-30020 MISCELLANEOUS	3,045.86	225.45	0.00	0.00
010-5-117-30070 MAINTENANCE AGREEMENT	7,655.33	4,941.54	9,800.00	12,200.00
010-5-117-40006 PumperNotePybl-Prin	38,726.51	49,482.52	38,500.00	38,500.00
010-5-117-40007 PumperNotePyble-Int	2,254.21	1,806.20	2,500.00	2,500.00
010-5-117-40010 CAPITAL OUTLAY	36,170.34	20,953.00	0.00	0.00
010-5-117-50010 REPAIRS & MAINTENANCE	16,889.50	41,407.01	15,000.00	21,000.00
010-5-117-50013 BUILDING & OTHER R&M	0.00	0.00	0.00	2,250.00
010-5-117-60050 FIRE PREVENTION EXPENSE	1,434.98	966.20	2,500.00	2,500.00
010-5-117-60090 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00
010-5-117-70779 FIREMEN INCENTIVE PAY	25,000.00	25,000.00	25,000.00	25,000.00
TOTAL FIRE	233,776.10	255,483.72	221,150.00	249,975.00
<u>STREET</u>				
010-5-120-10010 SALARIES	330,818.49	320,457.65	330,645.00	332,500.00
010-5-120-10020 OVERTIME-SALARIES	8,421.79	117.44	8,000.00	8,000.00
010-5-120-10050 RETIREMENT	55,577.67	49,206.28	53,055.00	54,500.00
010-5-120-10060 UNEMPLOYMENT	0.00	0.00	200.00	200.00
010-5-120-10070 SOCIAL SECURITY	5,061.98	4,648.33	5,444.00	5,000.00
010-5-120-20010 UTILITIES	72,585.75	63,413.43	75,000.00	77,800.00
010-5-120-20030 SCHOOL & TRAVEL	1,875.00	45.92	2,500.00	6,300.00
010-5-120-20040 INSURANCE	76,862.51	71,364.34	92,782.00	47,500.00
010-5-120-20045 PROP, LIAB, WC INSURANCE	0.00	0.00	0.00	47,650.00
010-5-120-20090 EQUIPMENT PURCHASE	4,578.89	6,371.05	10,000.00	6,700.00
010-5-120-20110 UNIFORMS	3,463.12	2,524.69	2,000.00	2,400.00
010-5-120-20140 EQUIPMENT RENTAL	273.00	289.50	1,000.00	1,000.00
010-5-120-30010 GAS & OIL	32,505.51	18,684.38	32,000.00	34,400.00

010-GENERAL FUND

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
010-5-120-30020 MISCELLANEOUS	1,143.20	233.12	8,000.00	0.00
010-5-120-30091 MATERIAL & SUPPLIES	13,084.90	8,643.74	9,000.00	8,000.00
010-5-120-30095 BOND/LOAN PAYMENT	166,363.53	168,343.47	168,500.00	165,500.00
010-5-120-40010 CAPITAL OUTLAY	96,391.22	0.00	0.00	0.00
010-5-120-50010 REPAIRS & MAINTENANCE	481,189.14	67,297.21	50,000.00	4,000.00
010-5-120-50013 PAVING MATERIALS	0.00	0.00	368,250.00	75,000.00
010-5-120-50025 VEHICLE OR EQUIP REP & MAINT	0.00	0.00	0.00	34,925.00
010-5-120-50027 STREET REPAIR & MAINT	0.00	0.00	0.00	91,712.00
010-5-120-60090 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00
TOTAL STREET	1,350,195.70	781,640.55	1,216,376.00	1,003,087.00
<u>UTILITY BUILDING</u>				
010-5-121-10010 SALARIES	39,319.48	32,604.83	43,583.00	39,800.00
010-5-121-10020 OVERTIME-SALARIES	624.75	0.00	0.00	0.00
010-5-121-10050 RETIREMENT	6,595.90	4,802.67	7,033.00	6,400.00
010-5-121-10060 UNEMPLOYMENT	0.00	0.00	100.00	100.00
010-5-121-10070 SOCIAL SECURITY	589.72	467.59	632.00	600.00
010-5-121-20010 UTILITIES	8,451.70	7,925.22	9,600.00	9,700.00
010-5-121-20020 MAT., SUP., & PRINTING	11,247.26	4,015.77	0.00	10,250.00
010-5-121-20030 SCHOOL & TRAVEL	260.00	0.00	0.00	2,900.00
010-5-121-20040 INSURANCE	9,142.23	8,512.07	13,734.00	5,111.00
010-5-121-20045 PROP, LIAB, WC INSURANCE	0.00	0.00	0.00	5,250.00
010-5-121-20090 EQUIPMENT PURCHASE	750.00	0.00	0.00	7,500.00
010-5-121-20110 UNIFORMS	381.61	322.72	350.00	500.00
010-5-121-20140 EQUIPMENT RENTAL	514.42	328.69	0.00	1,075.00
010-5-121-30010 GAS & OIL	869.10	150.78	700.00	3,000.00
010-5-121-30020 MISCELLANEOUS	757.00	104.82	0.00	1,250.00
010-5-121-30070 MAINTENANCE AGREEMENT	0.00	0.00	0.00	0.00
010-5-121-40010 CAPITAL OUTLAY	0.00	0.00	0.00	0.00
010-5-121-50010 REPAIRS & MAINTENANCE	8,825.45	2,410.53	0.00	4,650.00
010-5-121-60090 DEPRECIATION-EXPENSE	0.00	0.00	0.00	0.00
TOTAL UTILITY BUILDING	88,328.62	61,645.69	75,732.00	98,086.00
<u>PARKS MAINTENANCE</u>				
010-5-125-10010 SALARIES	118,317.28	32,150.64	33,307.00	34,700.00
010-5-125-10020 OVERTIME-SALARIES	7,354.71	0.00	3,000.00	0.00
010-5-125-10050 RETIREMENT	20,400.67	3,952.51	5,375.00	5,600.00
010-5-125-10060 UNEMPLOYMENT	0.00	0.00	100.00	100.00
010-5-125-10070 SOCIAL SECURITY	2,029.77	380.13	500.00	550.00
010-5-125-20010 UTILITIES	35,819.32	7,565.72	18,000.00	9,550.00
010-5-125-20030 SCHOOL & TRAVEL	0.00	45.92	1,500.00	400.00
010-5-125-20040 INSURANCE	25,572.77	14,368.50	4,769.00	5,111.00
010-5-125-20045 PROP, LIAB, WC INSURANCE	0.00	0.00	0.00	5,450.00
010-5-125-20050 MAILING EXPENSE	186.68	28.54	0.00	0.00
010-5-125-20090 EQUIPMENT PURCHASE	791.00	5,745.33	4,000.00	11,840.00
010-5-125-20110 UNIFORMS	687.20	398.89	200.00	400.00
010-5-125-20140 EQUIPMENT RENTAL	273.00	252.00	3,500.00	0.00
010-5-125-30010 GAS & OIL	5,100.33	2,798.52	8,000.00	11,200.00
010-5-125-30020 MISCELLANEOUS	8,089.33	4,548.64	0.00	7,200.00
010-5-125-30091 MATERIAL & SUPPLIES	8,713.18	6,434.06	5,700.00	8,650.00

010-GENERAL FUND

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
010-5-125-40010 CAPITAL OUTLAY	26,492.72	0.00	0.00	0.00
010-5-125-50010 REPAIRS & MAINTENANCE	53,723.19	31,868.40	40,700.00	44,050.00
010-5-125-50016 SKATE PARK REPAIRS	0.00	0.00	0.00	5,500.00
010-5-125-50025 VEHICLE OR EQUIP REP & MAINT	0.00	0.00	0.00	6,600.00
010-5-125-60090 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00
TOTAL PARKS MAINTENANCE	313,551.15	110,537.80	128,651.00	156,901.00
<u>RECREATION(SPORTS PROGR)</u>				
010-5-128-10010 SALARIES	0.00	75,902.92	72,271.00	81,200.00
010-5-128-10020 OVERTIME-SALARIES	0.00	0.00	0.00	0.00
010-5-128-10050 RETIREMENT	0.00	11,433.49	11,663.00	13,100.00
010-5-128-10060 UNEMPLOYMENT	0.00	0.00	200.00	200.00
010-5-128-10070 SOCIAL SECURITY	0.00	1,108.72	1,050.00	1,200.00
010-5-128-10080 CONTRACT SERVICES	0.00	25,175.00	48,700.00	36,100.00
010-5-128-20010 UTILITIES	0.00	24,462.82	19,000.00	36,300.00
010-5-128-20020 MATERIALS & SUPPLIES	0.00	3,922.80	5,000.00	10,790.00
010-5-128-20030 SCHOOL & TRAVEL	0.00	45.92	500.00	1,500.00
010-5-128-20040 INSURANCE	0.00	10,430.71	9,000.00	10,250.00
010-5-128-20045 PROP, LIAB, WC INSURANCE	0.00	0.00	0.00	4,578.00
010-5-128-20050 MAILING EXPENSE	0.00	0.00	0.00	200.00
010-5-128-20090 EQUIPMENT PURCHASE	0.00	9,864.88	2,000.00	4,450.00
010-5-128-20110 UNIFORMS	0.00	173.81	0.00	400.00
010-5-128-20140 EQUIPMENT RENTAL	0.00	0.00	0.00	150.00
010-5-128-20180 T-SHIRTS & AWARDS	0.00	17,414.78	17,500.00	19,420.00
010-5-128-20185 LITTLE LEAGUE FEES	0.00	0.00	3,100.00	0.00
010-5-128-20190 RETAIL ITEMS TO SELL	0.00	900.39	25,000.00	0.00
010-5-128-30010 GAS & OIL	0.00	1,078.95	8,000.00	2,400.00
010-5-128-30020 MISCELLANEOUS	0.00	440.41	3,000.00	1,000.00
010-5-128-40010 CAPITAL OUTLAY	0.00	0.00	0.00	0.00
010-5-128-50010 REPAIRS & MAINTENANCE	0.00	14,383.12	20,000.00	2,410.00
010-5-128-50015 FIELD IMPROVEMENTS	0.00	0.00	0.00	17,274.00
TOTAL RECREATION(SPORTS PROGR)	0.00	196,738.72	245,984.00	242,922.00
<u>CIVIC CENTER</u>				
010-5-130-10010 SALARIES	0.00	0.00	0.00	47,600.00
010-5-130-10050 RETIREMENT	0.00	0.00	0.00	7,600.00
010-5-130-10070 SOCIAL SECURITY	0.00	0.00	0.00	690.00
010-5-130-20010 UTILITIES	18,887.91	15,662.45	20,000.00	20,000.00
010-5-130-20020 MAT., SUP., & PRINTING	3,914.36	3,300.37	2,500.00	2,500.00
010-5-130-20040 INSURANCE	0.00	453.18	1,500.00	5,111.00
010-5-130-20045 PROP, LIAB, WC INSURANCE	0.00	0.00	0.00	1,900.00
010-5-130-30020 MISCELLANEOUS	1,121.08	89.45	2,000.00	1,000.00
010-5-130-30095 LOAN PAYMENT	55,036.27	55,036.27	55,050.00	55,050.00
010-5-130-40010 CAPITAL OUTLAY	367,709.10	25,064.02	0.00	0.00
010-5-130-50010 REPAIRS & MAINTENANCE	11,371.62	860.86	5,000.00	2,000.00
010-5-130-60090 DEPRECIATION-EXPENSE	0.00	0.00	0.00	0.00
TOTAL CIVIC CENTER	458,040.34	100,466.60	86,050.00	143,451.00

010-GENERAL FUND

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
<u>SWIMMING POOL</u>				
010-5-132-10010 SALARIES	45,006.63	40,033.77	53,000.00	55,000.00
010-5-132-10020 OVERTIME-SALARIES	314.65	75.60	0.00	0.00
010-5-132-10060 UNEMPLOYMENT	0.00	0.00	200.00	200.00
010-5-132-10070 SOCIAL SECURITY	3,467.16	3,068.49	4,060.00	4,060.00
010-5-132-20010 UTILITIES	9,271.99	7,478.70	9,500.00	9,500.00
010-5-132-20020 MAT., SUP., & PRINTING	9,622.40	10,374.68	5,000.00	8,600.00
010-5-132-20030 SCHOOL & TRAVEL	1,653.01	2,476.85	1,000.00	900.00
010-5-132-20040 INSURANCE	1,896.07	1,936.14	4,200.00	0.00
010-5-132-20045 PROP, LIAB, WC INSURANCE	0.00	0.00	0.00	4,300.00
010-5-132-20090 EQUIPMENT PURCHASE	899.99	1,757.83	2,000.00	1,500.00
010-5-132-20190 RETAIL ITEMS TO SELL	2,643.60	3,214.13	2,500.00	2,500.00
010-5-132-30010 GAS & OIL	0.00	356.08	1,000.00	800.00
010-5-132-30020 MISCELLANEOUS	197.60	241.89	1,000.00	1,000.00
010-5-132-40010 CAPITAL OUTLAY	0.00	0.00	0.00	0.00
010-5-132-50010 REPAIRS & MAINTENANCE	2,628.42	291.50	2,000.00	2,500.00
010-5-132-60090 DEPRECIATION-EXPENSE	0.00	0.00	0.00	0.00
TOTAL SWIMMING POOL	77,601.52	71,305.66	85,460.00	90,860.00
<u>TRANSFER EXPENSE</u>				
010-5-165-30135 RESIDUAL EQUITY TRANSFER	0.00	0.00	0.00	0.00
010-5-165-60101 TRANSFER IN	(312,641.85)	0.00	0.00	0.00
010-5-165-60102 TRANSFER TO OTHER FUNDS	1,620.00	(86.79)	0.00	0.00
010-5-165-60108 TRNS TO BOARD DESGNT RESERVE	0.00	120,000.00	0.00	100,000.00
010-5-165-90000 BAD DEBT EXPENSE	2,279.24	8.00	0.00	0.00
TOTAL TRANSFER EXPENSE	(308,742.61)	119,921.21	0.00	100,000.00
<u>DEPT 999</u>				
010-5-999-99990 BALANCING ACCOUNT	0.00	0.00	0.00	0.00
TOTAL DEPT 999	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	5,351,316.72	4,686,064.77	4,809,570.00	4,880,075.00
REVENUES OVER/(UNDER) EXPENDITURES	(177,217.14)	219,928.72	0.00	0.00

020-ENTERPRISE FUND
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
<u>REVENUE SUMMARY</u>					
	DEPRECIATION	0.00	0.00	0.00	0.00
	WATER BILLING REVENUE	2,837,505.28	2,828,256.42	2,718,900.00	2,913,900.00
	SEWER BILLING REVENUE	1,590,787.61	1,846,257.08	1,802,748.00	1,807,500.00
	SANITATION BILLING REV	371,699.79	358,411.76	380,000.00	385,000.00
	FITNESS CENTER REVENUE	197,125.03	195,313.04	220,000.00	230,000.00
	WATER PRODUCTION REVENUE	2,179,013.87	2,317,309.53	1,860,000.00	2,270,000.00
	WATER DISTRIBUTION REVEN	371,013.87	356,170.24	361,550.00	364,735.00
	SEWER REVENUE	531,587.47	641,703.34	780,450.00	530,630.00
	SANITATION/NON DEPT REV	19,400.22	23,087.19	37,000.00	25,700.00
	AIRPORT REVENUE	102,798.52	54,459.38	60,500.00	40,500.00
	TOTAL REVENUES	8,200,931.66	8,620,967.98	8,221,148.00	8,567,965.00
<u>EXPENDITURE SUMMARY</u>					
	AIRPORT	32,340.30	29,082.25	167,920.00	82,666.00
	FITNESS CENTER	279,438.31	283,193.62	258,651.00	272,570.00
	WATER DISTRIBUTION	4,642,863.92	3,532,355.36	3,357,070.00	3,573,425.00
	WATER PRODUCTION	1,412,406.34	1,483,221.40	1,529,122.00	1,780,080.00
	SEWER	1,942,032.60	2,394,145.64	2,477,404.00	2,408,273.00
	SANITATION	429,796.00	446,119.21	430,981.00	450,951.00
	TRANSFER EXPENSES	1,134,545.61	0.00	0.00	0.00
	TOTAL EXPENDITURES	9,873,423.08	8,168,117.48	8,221,148.00	8,567,965.00
	REVENUES OVER/(UNDER) EXPENDITURES	(1,672,491.42)	452,850.50	0.00	0.00

020-ENTERPRISE FUND

REVENUES	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
<u>DEPRECIATION</u>				
020-4-000-4141 DEFERRED INC AMORTIZATION	0.00	0.00	0.00	0.00
TOTAL DEPRECIATION	0.00	0.00	0.00	0.00
<u>WATER BILLING REVENUE</u>				
020-4-011-4011 RESIDENTIAL IN TOWN	1,096,924.04	1,148,523.09	1,100,000.00	1,200,000.00
020-4-011-4101 RESIDENTIAL OUT OF TOWN	192,409.46	164,934.50	170,000.00	180,000.00
020-4-011-4201 COMMERCIAL IN TOWN	306,740.06	246,966.99	280,000.00	280,000.00
020-4-011-4301 COMMERCIAL OUT TOWN	16,060.50	16,622.00	20,000.00	20,000.00
020-4-011-4401 MULTI-USE - IN TOWN	85,508.58	77,856.00	83,000.00	83,000.00
020-4-011-4501 MULTI-USE - OUT OF TOWN	6,037.50	4,671.59	5,900.00	5,900.00
020-4-011-4601 TDC-ORIGINAL UNITS	457,393.67	420,694.01	460,000.00	480,000.00
020-4-011-4701 TDC - HUGHES	527,085.70	595,790.50	450,000.00	510,000.00
020-4-011-4790 TDC - WOODMAN/MURRY UNITS	149,345.77	152,197.74	150,000.00	155,000.00
TOTAL WATER BILLING REVENUE	2,837,505.28	2,828,256.42	2,718,900.00	2,913,900.00
<u>SEWER BILLING REVENUE</u>				
020-4-012-4015 RESIDENTIAL	558,650.92	599,619.87	620,281.00	621,000.00
020-4-012-4215 COMMERCIAL	132,916.90	145,234.66	167,075.00	167,500.00
020-4-012-4415 MULTI-USE	39,430.20	41,057.82	43,019.00	44,000.00
020-4-012-4601 TDC-ORIGINAL UNITS	380,525.88	398,382.01	441,749.00	443,000.00
020-4-012-4701 TDC - HUGHES	426,150.40	572,281.53	448,837.00	450,000.00
020-4-012-4703 TDC- MURRY & WOODMAN	53,113.31	89,681.19	81,787.00	82,000.00
TOTAL SEWER BILLING REVENUE	1,590,787.61	1,846,257.08	1,802,748.00	1,807,500.00
<u>SANITATION BILLING REV</u>				
020-4-013-4011 RESIDENTIAL IN TOWN	371,699.79	358,411.76	380,000.00	385,000.00
TOTAL SANITATION BILLING REV	371,699.79	358,411.76	380,000.00	385,000.00
<u>FITNESS CENTER REVENUE</u>				
020-4-016-4608 FITNESS CENTER REVENUE	197,125.03	195,313.04	220,000.00	230,000.00
TOTAL FITNESS CENTER REVENUE	197,125.03	195,313.04	220,000.00	230,000.00
<u>WATER PRODUCTION REVENUE</u>				
020-4-030-4012 G'VILLE O & M REIMB.	1,301,292.00	1,398,487.95	1,100,000.00	1,300,000.00
020-4-030-4020 COR.CITY O & M REIMB.	364,095.15	386,220.15	360,000.00	405,000.00
020-4-030-4031 FLAT O & M REIMBURSEMENT	72,688.17	55,024.65	55,000.00	75,000.00
020-4-030-4041 GROVE O & M REIMBURSEMENT	63,597.05	61,159.29	60,000.00	80,000.00
020-4-030-4050 MOUNTAIN O & M REIMB.	106,076.25	81,310.50	90,000.00	135,000.00
020-4-030-4061 FORT HOOD O & M PMT	111,919.84	176,936.40	65,000.00	90,000.00
020-4-030-4071 FT. GATES O & M PMT	157,194.00	143,831.70	130,000.00	185,000.00
020-4-030-4502 REIMBURSEMENT ON DAMAGES	0.00	0.00	0.00	0.00
020-4-030-4550 MISCELLANEOUS	2,151.41	14,338.89	0.00	0.00
TOTAL WATER PRODUCTION REVENUE	2,179,013.87	2,317,309.53	1,860,000.00	2,270,000.00
<u>WATER DISTRIBUTION REVEN</u>				
020-4-034-4042 TURN ONS (WATER)	6,796.63	5,733.86	7,000.00	7,000.00
020-4-034-4045 08 WTR PLANT INT	419.25	765.76	350.00	450.00

020-ENTERPRISE FUND

REVENUES	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
020-4-034-4051 PENALTIES	89,244.10	74,498.83	75,000.00	75,000.00
020-4-034-4102 INSTALLATIONS	8,935.00	7,149.00	12,000.00	5,000.00
020-4-034-4151 MISC (TRANSERV/OLDDelqBAL)	90.00	(434.04)	0.00	0.00
020-4-034-4155 BILLING SERV.FEE-FLAT WSC	30,000.00	30,000.00	30,000.00	30,000.00
020-4-034-4202 REV.CORC BOND,RIGHTS	109,856.43	113,253.79	110,550.00	113,815.00
020-4-034-4210 REV.FLT BONDS,RIGHTS	20,497.92	20,596.01	20,600.00	20,650.00
020-4-034-4220 REV.GRV BONDS,RIGHTS	16,298.31	16,084.19	16,090.00	16,120.00
020-4-034-4230 REV.MTN BONDS,RIGHTS	28,169.26	28,452.78	28,450.00	28,550.00
020-4-034-4240 REV.FT.G.BONDS,RIGHTS	43,174.13	44,166.48	44,160.00	50,750.00
020-4-034-4245 REV. FT HOOD BONDS	17,532.84	15,903.58	17,350.00	17,400.00
020-4-034-4351 TRANSF FROM OTHER FUNDS	0.00	0.00	0.00	0.00
020-4-034-4750 INTERGOVERNMENT REV.	0.00	0.00	0.00	0.00
020-4-034-5000 REIMBURSEMENT ON DAMAGES	0.00	0.00	0.00	0.00
TOTAL WATER DISTRIBUTION REVEN	371,013.87	356,170.24	361,550.00	364,735.00
<u>SEWER REVENUE</u>				
020-4-037-4042 TURN ONS (SEWER)	5,441.00	4,920.00	6,000.00	6,000.00
020-4-037-4043 INTEREST	336.48	540.12	300.00	350.00
020-4-037-4044 2007 SEWER BOND INTEREST	507.53	859.16	300.00	400.00
020-4-037-4046 FT HOOD RESERVE INT	691.64	887.29	0.00	0.00
020-4-037-4051 PENALTIES	14,927.56	15,998.25	15,000.00	15,000.00
020-4-037-4102 INSTALLATIONS	1,598.00	2,875.00	2,000.00	2,000.00
020-4-037-4502 REIMBURSEMENT ON DAMAGES	0.00	0.00	0.00	0.00
020-4-037-4523 FT HOOD BONDS	373,831.92	373,831.93	373,850.00	373,850.00
020-4-037-4524 FT HOOD USAGE	35,526.92	43,303.35	200,000.00	133,030.00
020-4-037-4525 FT HOOD RESERVE FND	11,388.82	10,825.83	0.00	0.00
020-4-037-4570 CDBG GRANT FUNDS RECVD	87,337.60	187,662.41	183,000.00	0.00
020-4-037-4750 INTERGOVERNMENT REV.	0.00	0.00	0.00	0.00
TOTAL SEWER REVENUE	531,587.47	641,703.34	780,450.00	530,630.00
<u>SANITATION/NON DEPT REV</u>				
020-4-038-4043 INTEREST	1,648.56	1,363.02	1,000.00	500.00
020-4-038-4051 PENALTIES	2,083.61	2,465.69	4,000.00	3,200.00
020-4-038-4550 MISCELLANEOUS	(3,965.62)	153.29	10,000.00	2,000.00
020-4-038-4650 OVER / SHORT	32.51	60.15	0.00	0.00
020-4-038-4660 ADJUSTMENTS	172.76	(0.01)	0.00	0.00
020-4-038-4810 FRANCHISE FEE-WASTE MGMT	19,428.40	19,045.05	22,000.00	20,000.00
TOTAL SANITATION/NON DEPT REV	19,400.22	23,087.19	37,000.00	25,700.00
<u>AIRPORT REVENUE</u>				
020-4-101-4203 RECEIPTS OF GAS/OIL SALES	22,085.81	11,519.92	20,000.00	0.00
020-4-101-4302 RECEIPTS OF HANGAR RENTAL	31,529.00	28,500.00	28,500.00	28,500.00
020-4-101-4303 RECEIPT OF BUILDING LEASE	9,000.00	12,000.00	12,000.00	12,000.00
020-4-101-4550 MISCELLANEOUS	792.54	700.00	0.00	0.00
020-4-101-4750 INTERGOVERNMENT REV.	39,391.17	1,739.46	0.00	0.00
TOTAL AIRPORT REVENUE	102,798.52	54,459.38	60,500.00	40,500.00
TOTAL REVENUES	8,200,931.66	8,620,967.98	8,221,148.00	8,567,965.00
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020-ENTERPRISE FUND

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
<u>AIRPORT</u>				
020-5-150-20010 UTILITIES	5,689.01	5,109.46	5,200.00	5,200.00
020-5-150-20020 MAT., SUP., & PRINTING	1,588.66	1,049.29	2,200.00	1,000.00
020-5-150-20040 INSURANCE	3,195.04	3,360.08	5,000.00	0.00
020-5-150-20045 PROP, LIAB, WC INSURANCE	0.00	0.00	0.00	2,600.00
020-5-150-20090 EQUIPMENT PURCHASE	0.00	498.33	0.00	0.00
020-5-150-20170 CREDIT CARD SERV FEE	599.82	442.02	600.00	0.00
020-5-150-30010 GAS & OIL	17,387.77	9,534.27	20,000.00	0.00
020-5-150-30020 MISCELLANEOUS	3,647.44	1,577.78	2,500.00	1,000.00
020-5-150-30070 MAINTENANCE AGREEMENT	12,911.00	6,066.00	7,420.00	5,966.00
020-5-150-40010 CAPITAL OUTLAY	0.00	0.00	122,000.00	65,200.00
020-5-150-40017 TXDOT FENCE GRANT EXPENDITURE	0.00	0.00	0.00	0.00
020-5-150-50010 REPAIRS & MAINTENANCE	(12,678.44)	1,445.02	3,000.00	1,700.00
TOTAL AIRPORT	32,340.30	29,082.25	167,920.00	82,666.00
<u>FITNESS CENTER</u>				
020-5-226-10010 SALARIES	144,903.33	124,816.39	121,429.00	106,150.00
020-5-226-10020 OVERTIME-SALARIES	113.61	59.75	0.00	0.00
020-5-226-10050 RETIREMENT	13,618.87	11,891.35	11,428.00	11,900.00
020-5-226-10060 UNEMPLOYMENT	0.00	0.00	100.00	100.00
020-5-226-10070 SOCIAL SECURITY	6,230.71	4,605.78	7,000.00	3,550.00
020-5-226-10080 CONTRACT SERVICES	19,227.67	41,274.92	17,000.00	38,200.00
020-5-226-20010 UTILITIES	36,397.01	31,262.18	33,600.00	33,200.00
020-5-226-20020 MAT., SUP., & PRINTING	12,673.42	11,042.32	9,700.00	9,750.00
020-5-226-20030 SCHOOL & TRAVEL	1,400.30	2,077.54	2,000.00	2,400.00
020-5-226-20040 INSURANCE	15,653.65	18,695.73	17,106.00	13,520.00
020-5-226-20045 PROP, LIAB, WC INSURANCE	0.00	0.00	0.00	7,000.00
020-5-226-20050 MAILING EXPENSE	605.29	807.12	1,200.00	1,200.00
020-5-226-20090 EQUIPMENT PURCHASE	3,550.99	3,007.97	8,000.00	2,500.00
020-5-226-20140 EQUIPMENT RENTAL	0.00	9,675.50	0.00	12,000.00
020-5-226-20190 RETAIL ITEMS TO SELL	9,466.19	9,541.27	9,000.00	10,000.00
020-5-226-30020 MISCELLANEOUS	300.44	638.32	1,000.00	500.00
020-5-226-30070 MAINTENANCE AGREEMENT	2,110.91	5,880.72	5,588.00	3,600.00
020-5-226-40010 CAPITAL OUTLAY	0.00	0.00	0.00	0.00
020-5-226-50010 REPAIRS & MAINTENANCE	12,106.87	7,237.55	12,000.00	15,000.00
020-5-226-50018 ADVERTISING	969.90	319.00	1,500.00	1,000.00
020-5-226-50019 EVENTS	109.15	360.21	1,000.00	1,000.00
020-5-226-60090 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00
TOTAL FITNESS CENTER	279,438.31	283,193.62	258,651.00	272,570.00
<u>WATER DISTRIBUTION</u>				
020-5-240-10010 SALARIES	514,428.09	499,560.50	522,011.00	517,000.00
020-5-240-10020 OVERTIME-SALARIES	54,568.86	61,215.86	45,000.00	45,000.00
020-5-240-10050 RETIREMENT	93,653.95	83,825.24	91,123.00	89,900.00
020-5-240-10060 UNEMPLOYMENT	68.19	0.00	300.00	300.00
020-5-240-10070 SOCIAL SECURITY	8,141.43	7,957.88	8,400.00	8,220.00
020-5-240-20010 UTILITIES	21,003.89	18,893.07	30,000.00	28,000.00
020-5-240-20020 MAT., SUP., & PRINTING	20,786.47	11,935.09	20,000.00	20,000.00

020-ENTERPRISE FUND

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
020-5-240-20030 SCHOOL & TRAVEL	3,786.00	1,726.82	6,000.00	6,000.00
020-5-240-20040 INSURANCE	91,652.09	86,139.53	108,658.00	72,970.00
020-5-240-20045 PROP, LIAB, WC INSURANCE	0.00	0.00	0.00	32,850.00
020-5-240-20050 MAILING EXPENSE	8,292.47	4,956.34	8,000.00	7,000.00
020-5-240-20070 LEGAL & AUDIT	6,300.00	5,630.00	7,000.00	7,000.00
020-5-240-20090 EQUIPMENT PURCHASE	6,865.54	2,492.93	2,000.00	2,000.00
020-5-240-20110 UNIFORMS	3,998.23	2,701.15	3,000.00	2,800.00
020-5-240-20140 EQUIPMENT RENTAL	273.00	571.22	1,500.00	1,500.00
020-5-240-20170 CREDIT CARD SERV FEE	(1,421.58)	34.08	0.00	0.00
020-5-240-20600 WATER PURCHASE	1,301,292.00	1,398,487.95	1,100,000.00	1,300,000.00
020-5-240-30010 GAS & OIL	22,183.22	15,459.14	25,000.00	22,000.00
020-5-240-30020 MISCELLANEOUS	5,308.48	1,055.37	2,800.00	4,000.00
020-5-240-30040 COLLECTION AGENCY EXPENSE	139.50	563.61	0.00	500.00
020-5-240-30070 MAINTENANCE AGREEMENT	6,497.30	3,529.30	7,000.00	8,600.00
020-5-240-30075 LAB FEES	3,370.00	13,972.60	4,000.00	20,000.00
020-5-240-30110 WATER METERS	42,379.09	29,340.05	75,000.00	75,000.00
020-5-240-30140 WATER RIGHTS	133,091.12	134,757.34	134,750.00	134,750.00
020-5-240-40010 CAPITAL OUTLAY	0.00	20,814.82	62,148.00	50,000.00
020-5-240-50010 REPAIRS & MAINTENANCE	(25,191.88)	117,994.62	110,000.00	110,000.00
020-5-240-50025 VEHICLE OR EQUIP REP & MAINT	0.00	0.00	0.00	21,000.00
020-5-240-60053 2008 WATER BONDS-PRINC	0.00	115,000.00	115,000.00	125,000.00
020-5-240-60054 2008 WATER BONDS-INTEREST	327,732.37	322,880.00	322,880.00	314,900.00
020-5-240-60064 2008 BOND AGENT FEES	750.00	750.00	1,000.00	1,000.00
020-5-240-60090 DEPRECIATION EXPENSE	1,779,344.00	0.00	0.00	0.00
020-5-240-61215 BOND AGENT FEE-2011	750.00	750.00	1,000.00	1,000.00
020-5-240-70010 INTEREST	1,001.18	0.00	0.00	0.00
020-5-240-70025 2011 WATER PLANT BONDS	211,359.42	220,460.88	195,000.00	205,000.00
020-5-240-70026 2011 WTR PLANT BND-INT	0.00	347,200.00	347,200.00	338,635.00
020-5-240-77000 EXPENSES FOR FLAT W.S.C.	461.49	1,699.97	1,300.00	1,500.00
TOTAL WATER DISTRIBUTION	4,642,863.92	3,532,355.36	3,357,070.00	3,573,425.00
<u>WATER PRODUCTION</u>				
020-5-242-10010 SALARIES	359,159.87	357,908.79	379,073.00	374,950.00
020-5-242-10020 OVERTIME-SALARIES	10,324.16	15,669.83	5,000.00	4,000.00
020-5-242-10050 RETIREMENT	60,386.25	55,912.99	61,435.00	60,750.00
020-5-242-10060 UNEMPLOYMENT	0.00	0.00	500.00	500.00
020-5-242-10070 SOCIAL SECURITY	4,586.26	4,631.21	5,700.00	4,950.00
020-5-242-10080 CONTRACT SERVICES	62.67	7,032.00	12,500.00	13,000.00
020-5-242-20010 UTILITIES	472,541.70	513,421.64	650,000.00	625,000.00
020-5-242-20020 MAT., SUP., & PRINTING	288,698.54	346,400.32	200,000.00	377,550.00
020-5-242-20030 SCHOOL & TRAVEL	2,790.29	3,466.16	3,000.00	3,000.00
020-5-242-20040 INSURANCE	59,993.50	59,670.83	75,614.00	52,550.00
020-5-242-20045 PROP, LIAB, WC INSURANCE	0.00	0.00	0.00	26,530.00
020-5-242-20050 MAILING EXPENSE	6,955.60	5,890.45	7,000.00	7,000.00
020-5-242-20070 LEGAL & AUDIT	4,800.00	5,270.00	5,200.00	5,200.00
020-5-242-20090 EQUIPMENT PURCHASE	0.00	4,775.26	3,700.00	6,000.00
020-5-242-20110 UNIFORMS	1,484.15	645.83	1,200.00	1,100.00
020-5-242-20140 EQUIPMENT RENTAL	0.00	0.00	1,800.00	2,000.00
020-5-242-30010 GAS & OIL	10,033.09	7,209.28	12,000.00	6,000.00
020-5-242-30020 MISCELLANEOUS	1,400.46	2,881.07	3,000.00	0.00

020-ENTERPRISE FUND

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
020-5-242-30070 MAINTENANCE AGREEMENT	22,943.00	16,800.00	17,000.00	16,800.00
020-5-242-30075 LAB FEES	7,842.93	6,515.77	8,000.00	8,000.00
020-5-242-40010 CAPITAL OUTLAY	0.00	16,855.63	17,400.00	0.00
020-5-242-50010 REPAIRS & MAINTENANCE	98,403.87	52,264.34	60,000.00	185,200.00
TOTAL WATER PRODUCTION	1,412,406.34	1,483,221.40	1,529,122.00	1,780,080.00
<u>SEWER</u>				
020-5-245-10010 SALARIES	261,450.42	292,418.45	284,279.00	339,000.00
020-5-245-10020 OVERTIME-SALARIES	23,501.72	32,768.05	20,000.00	20,000.00
020-5-245-10050 RETIREMENT	46,755.79	48,555.51	48,724.00	57,500.00
020-5-245-10060 UNEMPLOYMENT	0.00	0.00	100.00	100.00
020-5-245-10070 SOCIAL SECURITY	3,965.87	4,523.18	4,558.00	5,300.00
020-5-245-10080 CONTRACT SERVICES	944.87	0.00	5,000.00	13,500.00
020-5-245-20010 UTILITIES	294,725.47	243,321.95	325,000.00	285,000.00
020-5-245-20020 MAT., SUP., & PRINTING	92,383.32	6,913.35	0.00	19,150.00
020-5-245-20023 CHEMICALS-STILLHOUSE PLANT	0.00	47,364.31	54,700.00	67,200.00
020-5-245-20026 CHEMICALS-LEON PLANT	0.00	37,199.12	44,300.00	52,800.00
020-5-245-20027 MAT & SUPP-STILLHOUSE PLANT	3,598.14	7,699.13	20,000.00	8,700.00
020-5-245-20028 MAT & SUPPL-LEON PLANT	1,370.28	4,827.31	16,000.00	6,500.00
020-5-245-20030 SCHOOL & TRAVEL	3,489.00	4,207.60	5,000.00	17,655.00
020-5-245-20040 INSURANCE	50,589.51	54,429.35	60,958.00	39,200.00
020-5-245-20045 PROP, LIAB, WC INSURANCE	0.00	0.00	0.00	22,700.00
020-5-245-20050 MAILING EXPENSE	3,373.72	3,858.91	5,000.00	5,000.00
020-5-245-20070 LEGAL & AUDIT	6,300.00	5,270.00	6,500.00	6,500.00
020-5-245-20090 EQUIPMENT PURCHASE	20,303.00	13,255.87	14,600.00	23,375.00
020-5-245-20110 UNIFORMS	1,493.68	1,964.59	1,500.00	2,500.00
020-5-245-20140 EQUIPMENT RENTAL	3,518.00	252.00	5,000.00	14,000.00
020-5-245-30010 GAS & OIL	11,445.93	9,316.88	12,500.00	16,000.00
020-5-245-30020 MISCELLANEOUS	12,409.34	25,626.28	25,000.00	10,400.00
020-5-245-30070 MAINTENANCE AGREEMENT	6,534.00	6,577.51	7,600.00	15,100.00
020-5-245-30075 LAB FEES	75,849.25	0.00	0.00	0.00
020-5-245-30076 LAB FEES-STILLHOUSE PLANT	696.00	28,976.81	39,840.00	95,000.00
020-5-245-30077 LAB FEES-LEON PLANT	696.00	41,838.96	54,140.00	100,019.00
020-5-245-30103 DESIGN & BID STILLHOUSE	0.00	17,190.00	0.00	30,000.00
020-5-245-30152 CONTRACT BILLING	5,197.41	4,734.55	5,000.00	5,000.00
020-5-245-30161 TRANS. TO GENERAL	601,797.00	259,170.00	254,170.00	163,769.00
020-5-245-40010 CAPITAL OUTLAY	0.00	165,413.21	137,400.00	125,000.00
020-5-245-50010 REPAIRS & MAINTENANCE	153,406.66	139,572.21	0.00	33,700.00
020-5-245-50014 REPAIRS-FT HOOD PROJECT	7,843.00	0.00	0.00	0.00
020-5-245-50016 FT HOOD EXPENSES	18,284.37	19,632.45	0.00	0.00
020-5-245-50020 REPAIRS & MAINT-STILLHOUSE PL	1,645.63	45,660.27	150,000.00	131,200.00
020-5-245-50022 REPAIRS & MAINT-LEON PLANT	450.45	49,484.10	100,000.00	89,500.00
020-5-245-50050 LIFT STATION REPAIRS & MAINT	0.00	0.00	0.00	32,500.00
020-5-245-60057 1999 SEWER BONDS-PRIN	0.00	180,000.00	180,000.00	190,000.00
020-5-245-60058 07 SEWER BONDS-INTEREST	189,215.00	179,215.00	179,215.00	168,905.00
020-5-245-60059 2007 SEWER BONDS-PRIN	0.00	165,000.00	165,000.00	175,000.00
020-5-245-60063 99 SEWER BONDS INT	36,650.00	28,320.00	28,320.00	19,500.00
020-5-245-61210 BOND AGENT FEES-99	1,400.00	1,100.00	1,000.00	1,000.00
020-5-245-61211 BOND AGENT FEES-2007	750.00	750.00	1,000.00	1,000.00
020-5-245-61405 CDBG-2014 SEWER IMPROVEMENTS(0.23)	181,257.73	183,000.00	0.00

020-ENTERPRISE FUND

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
020-5-245-61406 CDBG-CITY MATCH	0.00	36,481.00	33,000.00	0.00
TOTAL SEWER	1,942,032.60	2,394,145.64	2,477,404.00	2,408,273.00
<u>SANITATION</u>				
020-5-250-10010 SALARIES	42,798.83	45,116.75	46,783.00	48,200.00
020-5-250-10050 RETIREMENT	7,054.16	6,744.86	7,550.00	7,720.00
020-5-250-10070 SOCIAL SECURITY	633.92	641.82	678.00	700.00
020-5-250-20030 SCHOOL & TRAVEL	0.00	0.00	0.00	0.00
020-5-250-20040 INSURANCE	4,769.28	4,627.89	4,970.00	5,111.00
020-5-250-20045 PROP, LIAB, WC INSURANCE	0.00	0.00	0.00	220.00
020-5-250-20050 MAILING EXPENSE	1,276.38	1,305.43	1,500.00	1,500.00
020-5-250-30041 GARBAGE COLL. EXP.	338,541.35	342,205.01	357,000.00	375,000.00
020-5-250-30152 CONTRACT BILLING	5,197.44	4,734.55	5,000.00	5,000.00
020-5-250-30154 RECYCLING PROGRAM	0.00	140.00	0.00	0.00
020-5-250-30165 DUMPSTER EXPENSE	29,524.64	40,602.90	7,500.00	7,500.00
TOTAL SANITATION	429,796.00	446,119.21	430,981.00	450,951.00
<u>TRANSFER EXPENSES</u>				
020-5-260-60010 TRANSFER TO/FROM GENERAL	1,556,099.45	0.00	0.00	0.00
020-5-260-60101 TRANSFER IN	(830,802.28)	0.00	0.00	0.00
020-5-260-60102 TRANSFER TO OTHER FUNDS	409,248.44	0.00	0.00	0.00
TOTAL TRANSFER EXPENSES	1,134,545.61	0.00	0.00	0.00
TOTAL EXPENDITURES	9,873,423.08	8,168,117.48	8,221,148.00	8,567,965.00
REVENUES OVER/(UNDER) EXPENDITURES	(1,672,491.42)	452,850.50	0.00	0.00