



Great Things are Happening
in Clute!



Fiscal Year 2015-2016
ANNUAL BUDGET



Jeff Crisp - Ward A



Shelly Key - Ward C



Travis Quinn - Ward D

FISCAL YEAR
2015



2016 **ANNUAL BUDGET**



Calvin Shiflet - Mayor



David Culpepper - Ward E



Don Oakes - Ward B

Great Things are Happening Here!



TRUTH IN TAXATION:

THE CITY OF CLUTE ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.99 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-13.00.

TAX RATE - RECORD VOTE: Ordinance 2015-022

Councilman Crisp	Yes _____	No _____	Absent <u> X </u>
Councilmen Oakes	Yes <u> X </u>	No _____	Absent _____
Councilwoman Key	Yes _____	No _____	Absent <u> X </u>
Councilman Quinn	Yes <u> X </u>	No _____	Absent _____
Councilman Culpepper	Yes <u> X </u>	No _____	Absent _____

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$233,666 OR 9.83%, AND OF THAT AMOUNT, \$56,436 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

FISCAL YEAR 2015-2016 BUDGET - RECORD VOTE: Ordinance 2015-017

Councilman Crisp	Yes _____	No _____	Absent <u> X </u>
Councilmen Oakes	Yes <u> X </u>	No _____	Absent _____
Councilwoman Key	Yes _____	No _____	Absent <u> X </u>
Councilman Quinn	Yes <u> X </u>	No _____	Absent _____
Councilman Culpepper	Yes <u> X </u>	No _____	Absent _____



TRUTH IN TAXATION:



BUDGET 2015 - 2016 DEBT SERVICE SUMMARY OUTSTANDING ISSUES

DESCRIPTION	ISSUE	RATE	PAYOFF	ORIGINAL ISSUE	BALANCE 09/30/15	FY 2015 - 2016 PAYMENTS			BALANCE 09/30/16	OWNER
						INTEREST	PRINCIPAL	TOTAL		

CERTIFICATES OF OBLIGATION:

1	COO, SERIES 2005	10/20/05	3.92%	08/01/25	3,500,000	2,190,000	85,848	185,000	270,848	2,005,000	06 EDC
2	COO, SERIES 2009	07/01/09	2.00%	02/01/29	3,000,000	2,315,000	106,350	125,000	231,350	2,190,000	02 ENTERPRISE
3	COO, SERIES 2013	12/05/13	3.26%	08/01/33	4,500,000	4,120,000	129,823	180,000	309,823	3,940,000	06 EDC
3	COO, SERIES 2013	12/05/13	3.26%	08/01/33	5,000,000	4,575,000	144,005	205,000	349,005	4,370,000	02 ENTERPRISE
					16,000,000	13,200,000	466,026	695,000	1,161,026	12,505,000	



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MEMO

To the City Council and Citizens

DATE: October 1, 2016

TO: MAYOR, CITY COUNCIL, & CITIZENS OF CLUTE

FROM: GARY BEVERLY 

RE: BUDGET FOR FISCAL YEAR 2015-2016

In accordance with the statutes of the Local Government Code of the State of Texas and the Home Rule Charter of the City of Clute, this budget and program of services for the fiscal year beginning October 1, 2015 is submitted for your review and consideration. This budget is intended to present, in financial terms, the overall plan for providing municipal services during the forthcoming year, and also serve as a communications, accountability, management, planning, and resource allocation tool for our City.

As has been discussed with City Council monthly in financial reviews, the City has fared well financially this fiscal year, being pro-active to make improvements in the economics of the City as well and reductions in spending. With economic improvements in the Brazosport area, Council has appropriately taken steps through Chapter 380 arrangements to invest in our City. There has been significant positive feedback from that investment. In prior years, this issue was further strained by minimal increases in the major revenue categories, but the 2015-2016 Fiscal Year Budget reflects continued good news, with the increases in property, sales, and hotel/motel taxes.

The FY 2015-2016 budget has been prepared assuming limited resources with the need to continue investment in the City as well as our employees, and thus has been a challenging experience. To continue to meet these challenges and opportunities in our future, the City must seek to strengthen its General Fund revenue base at present consisting mainly of property tax, sales tax, industrial district, garbage revenues, and franchise fee proceeds, through economic development projects and initiatives. In the coming years, fiscal discipline is essential and an improved economic landscape is crucial to maintaining our favorable financial position. We must create an attractive community by investing excess emergency cash reserves, as reflected in the 2013-2016 Budget(s), with increased expectations of what the City of Clute can be, and we must continue to encourage fiscal discipline within the city organization. It is my belief that we are taking the correct steps to address our future in a responsible and fiscally conservative manner.

Budget Overview and Development

State and Federal mandates continue to be a problem. This budget reflects expenses that are mandated, as well as losses of revenues from the same source. Locally Brazoria County is experiencing unprecedented economic growth from industry, with leading economic indicators indicating sustained future growth. The City of Clute in Fiscal Year 2013-2014 participated in Chapter 380 Performance Agreements with Developers, to take advantage of that regional growth. Expansion announcements from major industrial companies in the Brazosport area have created interest from developers recognizing the potential economic benefit within our area because of the expanded construction activity and expected future demand. The one Chapter 380 Agreement with Woodland Development has far exceeded expectations, with payback complete. There will not be a more opportune time in the near future to invest in our city with “limited risk” to capitalize on this economic activity. No city in the area needs this economic growth more than Clute. Construction of the Kroger commercial development continues with an expected opening at the beginning of 2016. However, no investment is without risk. City Council must continue to provide staff with direction and oversight as to what level risk tolerance you would consider appropriate.

As discussed earlier, the City of Clute has seen increases in sales and hotel/motel tax revenues. Property tax value estimates as reported by the Brazoria County Appraisal District, have property values increasing by \$42 Million (12.0%) within the City. At the same time however, it is critical that we continue to allocate funds to raise the standards within the City in an effort to attract new businesses, quality housing, and increase taxable values and sales tax activity, with the City government setting the example and leading the way. In addition, with the positive of new growth in industry, competition for new employees has increased the average wage in the area, making it harder to compete for skilled employees. This is also addressed for the second consecutive year in this Budget.

This budget has been developed with the following principals:

1. The continued need to increase salaries to attempt to “play catch up” competitively within the area by implementing year two Market Adjustment increase for employees.
2. The need, in light of #1 above to try to remain in some way competitive with other cities and industry in the area by paying employee health premiums at 100%.
3. The understanding by all participants in the process to fund Equipment Replacement where possible, but otherwise use funds previously allocated to Equipment Replacement to overcome shortfalls.
4. The continued need to invest in projects that improve the City economically or reduce operating expenses.
5. The need to fund a new Fire/EMS Station facility.

We will be completing major infrastructure work on antiquated water and sewer lines through line replacement projects, Lift Station Rehabs, needed upgrades to the Wastewater Treatment Plant. Added to those improvements will be the construction of a new Fire Station, street overlays, drainage, sidewalk, and sewer improvements. The section 2 development of the Woodshore subdivision, which includes a commercial development including a 123,000 sq ft Kroger Marketplace Superstore, 16,500 sq ft retail center, and additional site pads, will also

contribute to the positive Clute economic environment, along with a proposed Chapter 380 Agreement with Woodland Development to develop portions of Section 7 of that development.

We are also recommending additional projects “*that are above ground and you can see*”, which addresses beautification and quality such as bricking medians, decorative lighting upgrades, entryway monuments, tree/landscaping/irrigations projects. These projects we believe are crucial to the need to “raise city standards” and make Clute a desired destination for quality businesses and housing.

Reduced funding of equipment replacement was done during the 2013-2015 Budgets. This will continue.

As mentioned to Council previously, longer term investments (UBS) although not currently needed as of yet, will require draws to operate at various times of the 2015-2016 fiscal year.

MAJOR CAPITAL PROJECTS / OUTLAY	\$AMOUNT
New Fire Station	4,650,000
Woodshore Development - Section #2	2,000,000
BASF Reclaimed Water Project	1,251,213
Plantation Dr - From Main TO 288B	315,000
Sewer Line Replacement: Bumpy Rd - WWTP Line	200,000
Misc Drainage Projects	169,179
Ambulance Remount	107,000
Playground (s)	100,000
Multi-City Drainage Study	100,000
Cemetery - Temple Ditch	95,000
WWTP: Upgrade Lift Station Pump	53,000
WWTP: Install blower package for Digester/Contact Basins	50,000
Clute Richwood Lift Station - Add 3rd Pump	42,000
Well Building - Lake Barbara Well	40,000
Water System Improvements	40,000
New Lift Arm - Side Loader - Unit 1318	35,000
1 Ton Ford Diesel w/dump bed (replace unit 1125)	33,870
WWTP: Install PLC for communications and level control	30,000

Capital Expenditures – are defined as items that have a life of over two (2) years and have a cost of over \$5,000. This year’s **primary** purchases include items in the identified list.

Personnel – Budgeted 95 Full-Time Employees and 11 Part-Time Employees. As mentioned earlier, a survey was conducted using HGAC data in 2014 to evaluate by category of employee where Clute stood with salaries compared to other comparable cities in the Houston, Galveston area. Overall, based on the data, the average Clute employee made 88.7% of the HGAC average. The 2014-2015 budget raised this percentage to 94.4% of the mean, with the fiscal year 2015-2016 budget moving the percentage to 97.0% of the mean, through a 6.2% overall budgeted increase.

FISCAL YEAR 2015-2016	OVERALL		
	% of Mean	\$	%
2013-2014	88.7%	-	-
2014-2015	94.4%	227,172	6.7%
2015-2016	97.0%	239,450	6.2%

	2015-2016 BASE SALARIES				Labor%	2.2%
	Budget Amount	INCREASE		% of Mean		
		\$	%			
PD: Officers	950,727	62,234	7.0%	96.3%	24,087	2.5%
PD: Other	734,441	31,630	4.5%	98.0%	10,031	1.4%
EMS	474,530	28,952	6.5%	94.3%	12,667	2.6%
Public Works	1,018,140	67,367	7.1%	97.3%	74,610	7.7%
Parks	260,614	17,150	7.0%	98.0%	11,638	4.6%
Admin	676,084	32,117	5.0%	97.9%	7,280	1.1%
Overall:	4,114,536	239,450	6.2%	97.0%	140,313	3.4%

This data was collected by category of employee, with some categories faring better and some worse than the overall average. It did continues to point out the need to “market adjust” employee pay, by establishing a range of pay for each category of employee, that more closely reflects not only the governmental market in the area, but also provides us with the ability to compete on a very small scale with industry within the area. Although, we would like to pay in excess of the average in the HGAC average, we have established an initial goal of bringing the average city salary rate to at least to 100% of the HGAC average. The last two

year have significantly helped us with that goal. The 2015-2016 budgeted market adjustment increases the overall average, with emphasis on public safety and public works, to 96.3% and 97.3% of the overall HGAC average respectively, providing a market adjusted increase overall of \$239,450 for salaries. This does not mean

that each employee will receive this percentage increase. It is based on the market and supervisor input. However, it was developed to include a minimum increase of 3% for all employees. Although, it is understood that Council wants to see merit increases as part of the process, it is imperative to set ranges by category for the City that is somewhat competitive to the market.

Overview of the General Fund 01

The General Fund is the primary source of funding for City services. General Fund revenues are derived from property taxes, sales taxes, franchise taxes, industrial district, sanitation, fines, and fees for service and are expected to increase compared to the 2014-2015 Budget by \$288,667 or 3.6%. The Ad Valorem tax rate will decrease from \$0.6720 to \$0.6590 per \$100 with the total appraised value expected to increase by 12.0% for FY 2015-2016. Sales Tax revenue for the General Fund is expected to increase by \$38,960 from 2014-2015 projections, which is an \$89,899 (9.1%) increase compared to the current year budget (excluding anticipated additional Kroger Sales Tax revenues). Expected increases in home building should increase permitting. Healthcare cost increases continue to place a burden on this fund, although the city has been able to keep employee premiums the same and funded 100% by the City. The Affordable Care Act with many of its major provisions took effect on 01/01/2015 magnifying the uncertainty of the future of healthcare premiums and costs, however be it noted that \$323,000 was placed in reserve for healthcare in 2013-2014. This money was not used in 2014-2015 Fiscal Year Budget. Future years will add a Cadillac tax provision which should have minimal effect on city premiums. Federal mandates on radio replacement by 12/31/2016 required a three year \$75,000/year, estimated \$236,500, funding to replace all City radios. Replacement occurred in 2014-2015 with a balance due in a lease agreement with Motorola in March 2016 of \$117,480.

Overview of the Enterprise Fund 02

Rates over the last five (5) years from the Brazosport Water Authority (BWA) have increased 60.4% without any increases passed to customers from the City. Fiscal Year 2015-2016 reflects an overall increase of \$0.38/1,000 gallons billed from the Brazosport Water Authority (BWA), of which the majority is debt service related to

RATE INCREASES:		BRAZOSPORT WATER AUTHORITY		
02-425-4572	Rate\$ per 1,000 gallons	Increase		TOTAL\$
		Yearly	Cumulative	
2010-2011	\$1.64	---	---	\$598,600
2011-2012	\$1.80	9.8%	9.8%	\$657,000
2012-2013	\$1.85	2.8%	12.8%	\$675,250
2013-2014	\$1.92	3.8%	17.1%	\$700,800
2014-2015	\$2.25	17.2%	37.2%	\$821,250
2015-2016	\$2.63	16.9%	60.4%	\$959,950

desalinization, increasing our overall payment by \$138,700 from fiscal year 2014-2015 projections. We have no choice, but to pass those cost increases to customers in the utility bill as follows:

UTILITY RATE CHANGE:

CLUTE				
Current:				PROPOSED
RESIDENTIAL				
Water	0	1,000	\$10.50	\$12.50
	1,000	20,000	\$2.95	\$3.75
	20,000	+	\$3.15	\$4.00
Sewer	0	1,000	\$10.50	\$12.50
	1,000	20,000	\$2.95	\$3.75
	20,000	+	\$0.00	\$0.00

The rate increase will be 17.0% overall, with increases on both residential and commercial utility bills. Although large, these rates are still significantly lower than neighboring cities in the Brazosport area.

The 2015-2016 Budget also includes revenue and expenses for the construction of a reclaimed water line from the Wasterwater Treatment Plant to the point-of-delivery at BASF, and continued sewer line replacement from the Wasterwater Treatment Plant to the Bumpy Road Lift Station.

COMMERCIAL				
Water	0	1,000	\$10.50	\$12.50
	1,000	20,000	\$2.95	\$3.75
	20,000 +		\$3.15	\$4.00
Sewer	0	1,000	\$10.50	\$12.50
	1,000	20,000	\$2.95	\$3.75
	20,000 +		\$3.15	\$4.00

Overview of the EMS Fund 03

The EMS fund revenue last year began to shrink. After review it was determined that the mix of calls were changing from billable to nonbillable calls. As with anything "Healthcare" today however, pressure remains to find ways to reduce reimbursements. Medicare as well as the new

healthcare mandates continues to reduce reimbursement rates. The new requirements continually cut further into the revenue stream.

All cities in the area are dealing with the ambulance issue. There has been some discussion about establishing a taxing district, but as of yet, nothing has been furthered than just discussion.

The City of Clute, although it must subsidize the EMS fund, provides ambulance service to its citizens as a service, and must recognize it as a service center, instead of a profit center.

The 2015-2016 Budget includes one (1) ambulance remount in capital.



Overview of the Hotel/Motel Tax Fund 04

Hotel Motel Tax revenues in Fiscal Year 2015-2016 are expected to increase compared to the current budget by \$194,000 an increase of 29.6% compared to the FY 2014-2015 Budget. Note payments from the Hotel/Motel Tax Fund (Fund #04) to Equipment Replacement (Fund #106) were completed early in 2014-2015 for the annual payment for a 5-year term to pay off the Hotel/Motel pro-rata portion of the new Parks CVB Facility funded internally. Also included are Clute Visitor's Bureau and Events funding including the Great Texas Mosquito Festival for July, 2016.

Overview of the Street, Drainage & Sidewalks Fund 05

Increases in Sales Tax revenues continue to provide options within the Street, Drainage, & Sidewalks Fund. The 2015-2016 Budget includes rehabilitation of Plantation Drive in coordination with Brazoria County, from Highway 288B to S Main Street, as well as drainage efforts including cooperation in a multi-city drainage study and work at Cemetery on Temple Ditch.

Overview of the Economic Development Corporation 06

Continued increases in Sales Tax revenues give us the opportunity to direct additional funds in an effort to increase economic activity within Clute. The Clute Economic Development Corporation is playing a significant role with current projects including a new fire station, economic improvement grants, and participation in Chapter 380 Agreements in a new development that includes a 123,000 sq. ft. Kroger Marketplace and an additional retail center of 16,500 sq. ft. Additional funding of \$100,000 for new Chapter 380 Agreements have been included in the 2015-2016 Budget.



Numerous other projects are being proposed in the 2015-2016 Budget within the Economic Development Fund which includes \$80,000 of funding for playground equipment at Clute Municipal Park and a new Fire Station.

Emerging Issues

The major issues that are currently impacting the budget or will in the near future:

1. Necessity for economic growth
2. “Raising the Standard” - Community Visioning / Strategic Planning
3. Raising salary levels to market levels
4. Health Insurance Cost – cost of making available to employees; what is the impact of the new Affordable Care Act.
5. Maintaining core city services for our citizens at a practical tax rate.
6. Inability to fully fund Equipment Replacement.
7. Evaluation of Risk Tolerance

The major challenge in the next few years is finding the source of funding for the continued need for infrastructure, capital improvement, and economic development projects necessary to make Clute a desirable residential and economic destination, while at the same time maintaining current City services.

With the completion of the Kroger Commercial development located at Dixie and Oyster Creek Drives, the Chapter 380 agreement will begin taking effect with additional sales tax revenues coming to the City, with portions of that increase being refunded per the agreement.

Summary and Conclusion

We are continuing a process of evaluation of our financial strategy for the coming years. Fund balances must be maintained city-wide and revenue increases are necessary in the General Fund specifically, and the Enterprise Fund as well. We are continuing to look at different revenue sources or we will be required to make adjustments to the services we provide. Investment in our economy has started and specific projects are included in this budget and are vital to our ability to provide services.

City staff will continue to monitor the financial situation, and will be prepared and flexible to bring recommendations to the Council at any time during the year if declines in revenues or unexpected expenses are foreseen. Our goal is to pro-actively address these challenges as an opportunity to build a stronger, more mission focused and financially stable municipal government.

I would like to express my appreciation to the Mayor and Council. I appreciate the opportunity have worked for you for the last five (5) years, and will always attempt to be attentive to the desires of this Council and citizens.

I thank you for the opportunity to be a part of the decision making team and hope that this budget reflects the thinking and policies of the City Council and is representative of the desires of the Citizens of Clute. I pledge to work with you throughout the coming year to provide our citizens an efficient municipal government. I especially hope you will let me know if you have any questions.

Respectfully submitted:

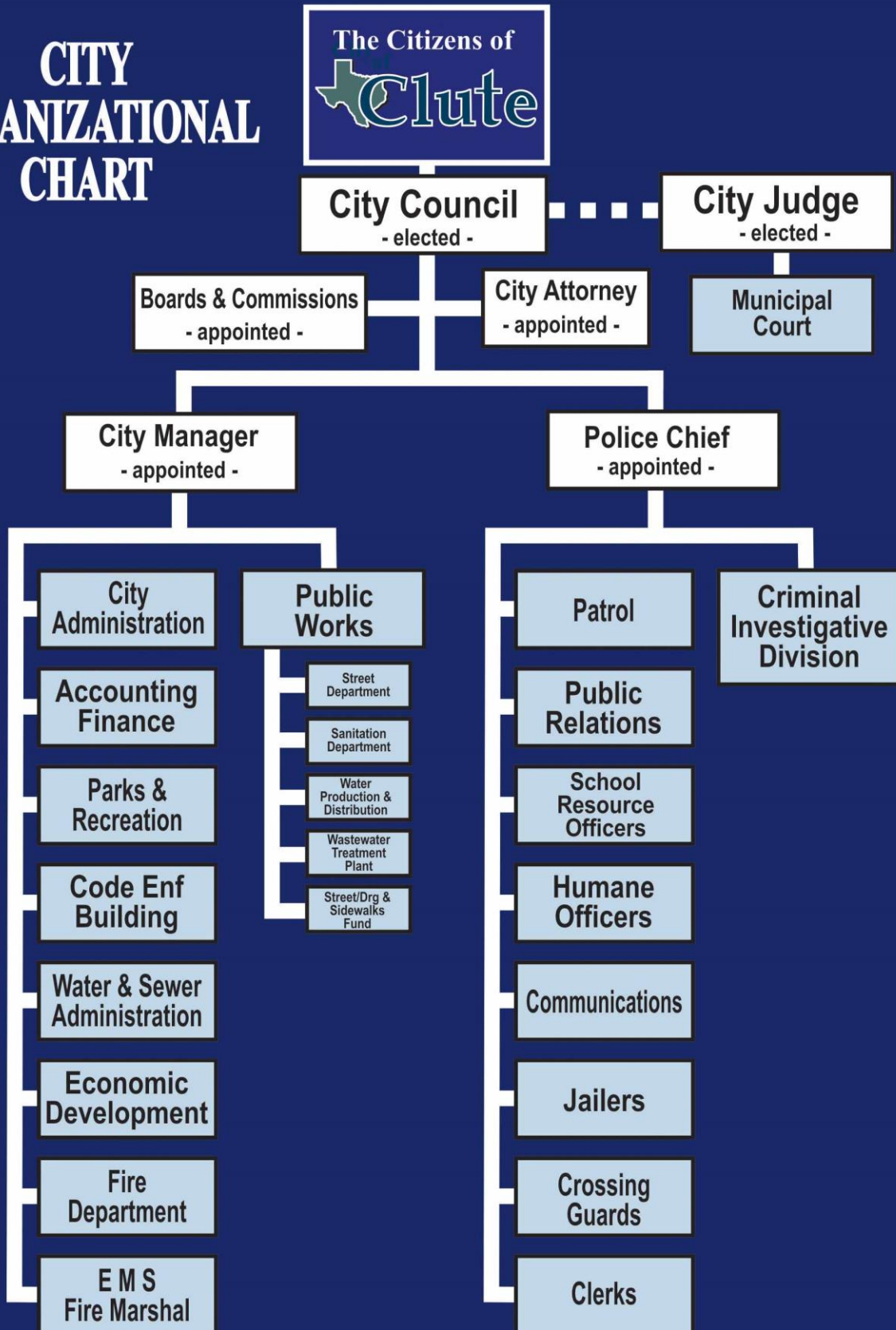


Gary Beverly
City Manager

Great Things are Happening in Clute!



CITY ORGANIZATIONAL CHART



FINANCIAL STRUCTURE DESCRIPTIONS

Accounts for the City of Clute are organized on the basis of funds, each of which are considered to be a separate accounting. Governmental units establish and maintain funds as required by law and sound financial administration. The operations of each fund are summarized below:

GOVERNMENTAL FUND TYPES: Governmental funds are often referred to as "source and use" funds. These are the funds through which most governmental functions typically are financed. The fund types included in this category are general, special revenue, debt service, capital projects funds. All Governmental Funds are operated under a modified accrual accounting basis. This method of accounting is a combination of cash and accrual accounting.

GENERAL FUND (Fund #01) [Major Fund] - The General Fund, a governmental fund type, is the operating fund of the City. It is the largest fund within the City. It was established to finance and account for the general receipts and expenditures and is operated under a modified accrual accounting basis. This fund may be used for any legitimate municipal purpose. The sources of revenues for this fund include property, sales, franchise, and industrial district taxes, licenses and permits, fines, fees, and others. This fund is used for most basic operating services such as public safety, human and cultural services, parks and recreation, public works, and general government administration.

GENERAL OPERATING – Listed below are the General Operating departments located within the General Fund:

01-401	ADMINISTRATION	01-410	FIRE MARSHALL
01-402	LEGISLATIVE	01-411	STREETS & DRAINAGE
01-403	LEGAL	01-412	E M S (transfer account)
01-404	MUNICIPAL COURT	01-413	SANITATION
01-405	FINANCE	01-414	SERVICE CENTER
01-406	TAX	01-415	LIBRARY
01-407	CODE ENFORCE / BUILDING	01-416	PARKS & RECREATION
01-408	POLICE	01-417	DEBT/TRANSFERS/CONTINGENCY
01-409	FIRE		

NARCOTICS FUND – Chapter 59 of the Texas Code of Criminal Procedure allows any peace officer to seize property under authority of a search warrant and under specific rules and conditions, outlined in the code. These restricted funds can be used according to the statute primarily for law enforcement related purposes including salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties. A special fund must be maintained and accounted for which includes reporting to the State to identify all seized funds and how those funds are spent. This special fund is located as a sub-fund of the General Fund and is operated under a modified accrual accounting basis.

MUNICIPAL COURT SECURITY FUND - Article 102.017 of the Texas Code of Criminal Procedure allows a governing body of a municipality by ordinance to create a municipal court building security fund, a governmental fund type located as a sub-fund in the General Fund, and may require a defendant convicted of a misdemeanor offense in a municipal court to pay a \$3 security fee as a cost of court. A fund designated by this subsection may be used only to finance security personnel for a municipal court,

as appropriate, or to finance items when used for the purpose of providing security services for buildings housing a municipal court, as appropriate, including:

- the purchase or repair of X-ray machines and conveying systems;
- hand held metal detectors;
- walk through metal detectors;
- identification cards and systems;
- electronic locking and surveillance equipment;
- bailiffs or contract security personnel during times when they are providing appropriate security services;
- signage;
- confiscated weapon inventory and tracking systems;
- locks, chains, alarms, or similar security devices;
- the purchase or repair of bullet-proof glass; and
- continuing education on security issues for court personnel and security personnel.

MUNICIPAL COURT TECHNOLOGY FUND - Article 102.0172 of the Texas Code of Criminal Procedure allows a governing body of a municipality by ordinance to create a municipal court technology fund, a governmental fund type located as a sub-fund in the General Fund, and may require a defendant convicted of a misdemeanor offense in a municipal court to pay a technology fee not to exceed \$4 as a cost of court. A fund designated by this article may be used only to finance the purchase of or to maintain technological enhancements for a municipal court or municipal court of record, including:

- computer systems;
- computer networks;
- computer hardware;
- computer software;
- imaging systems;
- electronic kiosks;
- electronic ticket writers; and
- docket management systems.

The municipal court technology fund shall be administered by or under the direction of the governing body of the municipality.

MUNICIPAL COURT JUDICIAL EFFICIENCY FUND - allows a governing body of a municipality by ordinance to create a municipal judicial efficiency fund, which provides support to the Court.

CAPITAL IMPROVEMENT FUND (Fund #101) – used for the purpose of accounting for major capital improvement projects.

EQUIPMENT REPLACEMENT FUND (Fund # 106) – used for the purchase of significant capital items for the purpose of spreading the cost of several years.

UNEMPLOYMENT FUND (Fund #102) – used to account for costs related to unemployment compensation for government funds.

BEAUTIFICATION FUND (Fund #103) – used to collect and account for funds designated to beautification around the City.

CHAPTER 380 FUND (Fund #380) – The Chapter 380 fund is used to process the fund made available through Chapter 380 Performance Agreements. This fund pays out, and will reimbursements occur, pays back the funds loaned from various funds throughout the City.

SPECIAL REVENUE FUND TYPES: Funds used to account for specific revenues that are legally restricted to expenditures for particular purposes. All of these funds are operated under a modified accrual accounting basis. The City's Special Revenue Funds consist of the following:

EMERGENCY MEDICAL SERVICES (EMS) FUND (Fund #03) [Major Fund] – This fund is established to specifically account for EMS expenses and revenues to determine the overall requirement of net funding from the General Fund.

HOTEL-MOTEL TAX FUND (Fund #04) – This fund, established under Chapter 351 of the State of Texas Tax Code, is a special revenue fund in which revenue from the municipal hotel occupancy tax may be used only to promote tourism and the convention and hotel industry (see Subchapter B).

STREET, DRAINAGE & SIDEWALKS FUND (Fund #05) [Major Fund] – This fund, is currently being used to account for Street & Drainage construction activity within the City. Forty (40%) percent of General Fund sales tax revenue is transferred to the Streets, Drainage, & Sidewalks Fund for use in new construction of streets and drainage projects.

ECONOMIC DEVELOPMENT CORPORATION FUND (Fund #06) [Major Fund] – The Economic Development Corporation (a 4B Corporation), a special revenue fund, was established on 10/01/2001 by an approval of the voters of a ½ percent increase in sales tax to be administered by the EDC for economic development activities.

GREAT TEXAS MOSQUITO FESTIVAL FUND (Fund #07) – Used to account for revenue and expenses generated from the Great Texas Mosquito Festival.

PROPRIETARY (ENTERPRISE) FUND TYPES: A category of funds whose activities have characteristics (i.e., self-supporting through user fees and charges) similar to private sector entities. These funds are accounted for using the **full** accrual basis of accounting. These funds are also known as **ENTERPRISE** funds. The City's proprietary funds consist of the following:

ENTERPRISE FUND (Fund #02) [Major Fund] – The Enterprise Fund accounts for Revenues and expenses related to water and sewer billing. The ambulance donation is recorded in the Ambulance/EMS Fund #03 and Garbage is recorded in the General Fund.

CONSTRUCTION FUND (Fund #105) – used to account for spending of the COO 2009 funds established in the bond covenants.

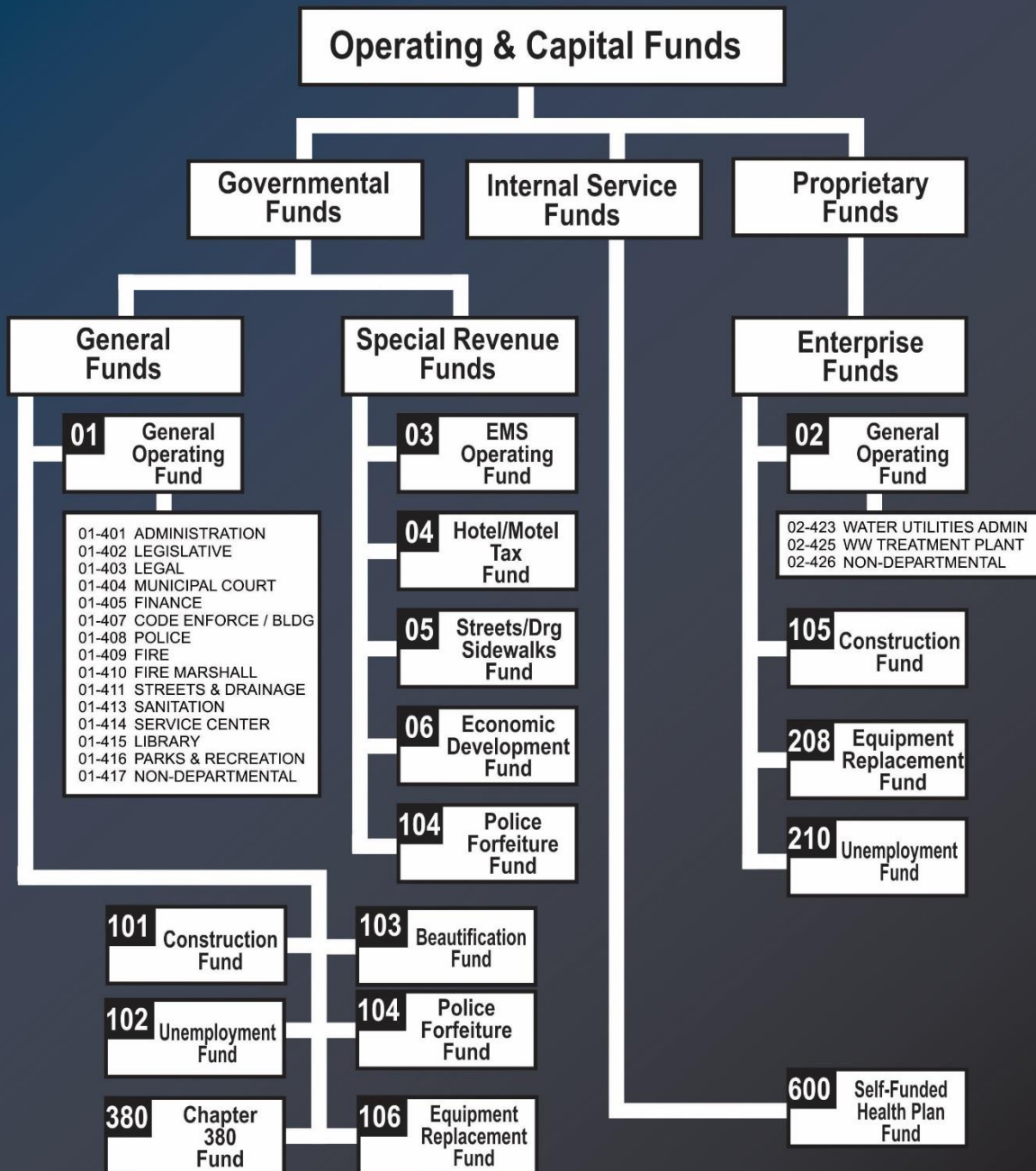
EQUIPMENT REPLACEMENT FUND (Fund # 208) – used for the purchase of significant capital items for the purpose of spreading the cost of several years.

UNEMPLOYMENT FUND (Fund #210) – used to account for costs related to unemployment compensation for the Enterprise fund.

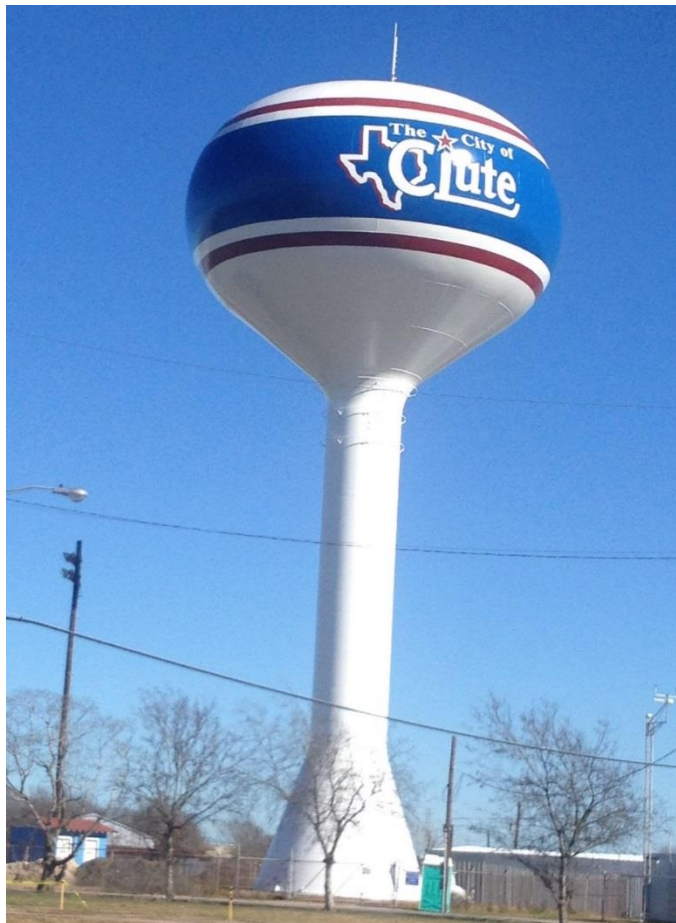
INTERNAL SERVICE FUND TYPES: Internal service funds are established to account for any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. An internal service fund should be used only when the reporting government is the predominant participant in the activity. Otherwise, the activity should be reported as an enterprise fund.

SELF-FUNDED HEALTH PLAN (Fund #600) – The Self-Funded Health Plan is used to make payments for self-funded health insurance claim payments as well as any reimbursements for Flexible Spending payments. Funds deducted from employee checks are placed in the fund for use on claims.

FINANCIAL / FUND STRUCTURE



PROPOSED HOLIDAYS FOR FISCAL YEAR 2015-2016:	
Thanksgiving Day	Thursday, November 26, 2015
Thanksgiving (Friday)	Friday, November 27, 2015
Christmas Eve	Thursday, December 24, 2015
Christmas	Friday, December 25, 2015
New Year's Day	Friday, January 01, 2016
Martin L King Day	Monday, January 18, 2016
President's Day	Monday, February 15, 2016
Memorial Day	Monday, May 30, 2016
Independence Day	Monday, July 04, 2016
Labor Day	Monday, September 05, 2016
Employee Personal Choice Day	-----





CONSOLIDATED FINANCIAL STATEMENT

ACCT#	DESCRIPTION	2013-2014	2014-2015		2015-2016	INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
NET REVENUES		15,436,052	17,477,210	17,288,973	18,436,998	1,148,025	6.6%	959,788	5.5%
01-401	ADMINISTRATION	357,439	319,956	317,064	278,001	-39,063	-12.3%	-41,955	-13.1%
01-402	LEGISLATIVE	271,663	238,489	228,012	247,199	19,187	8.4%	8,710	3.7%
01-403	LEGAL	37,834	46,150	42,219	65,150	22,931	54.3%	19,000	41.2%
01-404	MUNICIPAL COURT	270,743	360,041	331,884	307,495	-24,389	-7.3%	-52,546	-14.6%
01-405	FINANCE	131,693	114,171	110,088	119,032	8,944	8.1%	4,861	4.3%
01-407	CODE ENFORCE / BUILDING	214,235	219,680	212,264	229,464	17,200	8.1%	9,784	4.5%
01-408	POLICE	2,642,885	2,907,006	2,842,059	2,905,503	63,444	2.2%	-1,503	-0.1%
01-409	FIRE	233,634	395,602	355,512	242,813	-112,699	-31.7%	-152,789	-38.6%
01-410	FIRE MARSHALL	69,075	85,153	77,965	76,637	-1,328	-1.7%	-8,516	-10.0%
01-411	STREETS & DRAINAGE	745,756	899,325	665,724	931,423	265,699	39.9%	32,098	3.6%
01-413	SANITATION	1,354,133	1,191,491	1,120,312	1,280,162	159,850	14.3%	88,671	7.4%
01-414	SERVICE CENTER	252,904	291,270	277,483	281,668	4,185	1.5%	-9,602	-3.3%
01-415	LIBRARY	87,225	85,487	92,678	102,604	9,926	10.7%	17,117	20.0%
01-416	PARKS & RECREATION	632,760	864,550	849,391	823,400	-25,991	-3.1%	-41,150	-4.8%
01-417	NON-DEPARTMENTAL GF	269,372	351,114	267,708	916,789	649,081	242.5%	565,675	161.1%
02-423	WATER UTILITIES ADMIN	319,871	377,445	382,062	397,386	15,324	4.0%	19,941	5.3%
02-425	OPERATIONS	3,014,177	3,269,402	2,954,382	3,134,414	180,032	6.1%	-134,988	-4.1%
02-426	NON-DEPARTMENTAL EF	669,611	578,680	578,880	584,505	5,625	1.0%	5,825	1.0%
03-400	EMS FUND	1,078,821	1,212,536	1,166,452	1,286,657	120,205	10.3%	74,121	6.1%
04-400	HOTEL/MOTEL TAX FUND	490,865	691,672	663,138	581,140	-81,998	-12.4%	-110,532	-16.0%
05-400	STREETS/DRG & SW FUND	312,771	1,144,441	463,697	679,179	215,482	46.5%	-465,262	-40.7%
06-400	EDC FUND	19,954	217,770	157,025	305,046	148,021	94.3%	87,276	40.1%
07-400	GREAT TX MOSQUITO FESTIVAL	189,917	225,412	207,878	253,203	45,325	21.8%	27,791	12.3%
101-400	CAPITAL IMPROV FUND	-3,799,927	3,073,471	31,311	4,650,000	4,618,689	14751.0%	1,576,529	51.3%
102-400	UNEMPLOY FUND - GOVT	0	0	0	0	0	0.0%	0	0.0%
103-400	BEAUTIFICATION FUND	4,501	3,500	4,758	6,400	1,642	34.5%	2,900	82.9%
104-400	POLICE FORFEITURE FUND	18,790	17,040	0	12,025	12,025	0.0%	-5,015	-29.4%
105-400	CONSTRUCTION FUND	5,018,107	765,982	683,720	1,251,213	567,493	83.0%	485,231	63.3%
106-400	EQUIP REPL FUND - GOVT	-170,510	198,500	72,978	-17,960	-90,938	-124.6%	-216,460	-109.0%
208-400	EQUIP REPL FUND - ENTERP	44,500	0	0	0	0	0.0%	0	0.0%
210-400	UNEMPLOY FUND - ENTERP	0	0	0	0	0	0.0%	0	0.0%
380-400	CHAPTER 380 FUND	3,829,525	0	33	2,000,000	1,999,967	6060506.1%	2,000,000	0.0%
400-400	DEBT SERVICE	287,607	311,623	311,623	309,823	-1,800	-0.6%	-1,800	-0.6%
600-400	SELF-FUNDED HEALTH PLAN	37,817	43,000	27,890	35,000	7,110	25.5%	-8,000	-18.6%
EXPENSES		18,937,748	20,499,959	15,496,190	24,275,371	8,779,181	56.7%	3,775,412	18.4%
NET OPERATING		-3,501,696	-3,022,749	1,792,783	-5,838,373	-7,631,156	-425.7%	-2,815,624	93.1%
INTERFUND TRANSFERS		0	0	0	0	0	0.0%	0	0.0%
NET REVENUE/EXPENSE:		-3,501,696	-3,022,749	1,792,783	-5,838,373	-7,631,156	-425.7%	-2,815,624	93.1%

Fire Station
DHK Chapter 380 - Section 2
311,627



CONSOLIDATED FINANCIAL STATEMENT BY FUND

ACCT#	DESCRIPTION	2013-2014	2014-2015		2015-2016	INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
GOVERNMENTAL FUNDS									
GENERAL FUNDS									
01 – GENERAL FUND OPERATIONS		Major Fund							
Revenue		7,613,196	8,045,532	8,221,676	8,334,199	112,523	1.4%	288,667	3.6%
Expenses		7,571,351	8,369,485	7,790,363	8,807,340	1,016,977	13.1%	437,855	5.2%
Operating Net:		41,845	-323,953	431,313	-473,141	-904,454	-209.7%	-149,188	46.1%
Interfund Transfers		404,024	-323,953	-313,953	-473,141	-159,188	50.7%	-149,188	46.1%
Net:		-362,179	0	745,266	0	-745,266	-100.0%	0	0.0%
101 – CAPITAL IMPROV FUND									
Revenue		945	525	1,315	1,250	-65	-4.9%	725	138.1%
Expenses		-3,799,927	3,073,471	31,311	4,650,000	4,618,689	14751.0%	1,576,529	51.3%
Operating Net:		3,800,872	-3,072,946	-29,996	-4,648,750	-4,618,754	15397.9%	-1,575,804	51.3%
Interfund Transfers		-244,586	0	0	0	0	0.0%	0	0.0%
Net:		4,045,458	-3,072,946	-29,996	-4,648,750	-4,618,754	15397.9%	-1,575,804	51.3%
102 – UNEMPLOY FUND - GOVT									
Revenue		2,899	2,755	3,065	3,000	-65	-2.1%	245	8.9%
Expenses		0	0	0	0	0	0.0%	0	0.0%
Operating Net:		2,899	2,755	3,065	3,000	-65	-2.1%	245	8.9%
Interfund Transfers		238	10,000	0	9,000	9,000	0.0%	-1,000	-10.0%
Net:		2,661	-7,245	3,065	-6,000	-9,065	-295.8%	1,245	-17.2%
103 – BEAUTIFICATION FUND									
Revenue		376	1,500	396	400	4	1.0%	-1,100	-73.3%
Expenses		4,501	3,500	4,758	6,400	1,642	34.5%	2,900	82.9%
Operating Net:		-4,125	-2,000	-4,362	-6,000	-1,638	37.6%	-4,000	200.0%
Interfund Transfers		-2,960	-3,500	-3,500	-6,000	-2,500	71.4%	-2,500	71.4%
Net:		-1,165	1,500	-862	0	862	-100.0%	-1,500	-100.0%
104 – POLICE FORFEITURE FUND									
Revenue		16,227	17,040	10,993	12,025	1,032	9.4%	-5,015	-29.4%
Expenses		18,790	17,040	0	12,025	12,025	0.0%	-5,015	-29.4%
Operating Net:		-2,563	0	10,993	0	-10,993	-100.0%	0	0.0%
Interfund Transfers		0	0	0	0	0	0.0%	0	0.0%
Net:		-2,563	0	10,993	0	-10,993	-100.0%	0	0.0%
106 – EQUIP REPL FUND - GOVT									
Revenue		207,873	326,893	335,830	62,500	-273,330	-81.4%	-264,393	-80.9%
Expenses		-170,510	198,500	72,978	-17,960	-90,938	-124.6%	-216,460	-109.0%
Operating Net:		378,383	128,393	262,852	80,460	-182,392	-69.4%	-47,933	-37.3%
Interfund Transfers		2,300,000	0	0	0	0	0.0%	0	0.0%
Net:		-1,921,617	128,393	262,852	80,460	-182,392	-69.4%	-47,933	-37.3%
380 – CHAPTER 380 FUND									
Revenue		486,000	721,000	928,194	500,000	-428,194	-46.1%	-221,000	-30.7%
Expenses		3,829,525	0	33	2,000,000	1,999,967	6060506.1%	2,000,000	0.0%
Operating Net:		-3,343,525	721,000	928,161	-1,500,000	-2,428,161	-261.6%	-2,221,000	-308.0%
Interfund Transfers		-5,551,285	483,715	624,125	0	-624,125	-100.0%	-483,715	-100.0%
Net:		2,207,760	237,285	304,036	-1,500,000	-1,804,036	-593.4%	-1,737,285	-732.2%
400 – DEBT SERVICE									
Revenue		0	0	0	0	0	0.0%	0	0.0%
Expenses		287,607	311,623	311,623	309,823	-1,800	-0.6%	-1,800	-0.6%
Operating Net:		-287,607	-311,623	-311,623	-309,823	1,800	-0.6%	1,800	-0.6%
Interfund Transfers		-300,217	-311,623	-311,623	-494,823	-183,200	58.8%	-183,200	58.8%
Net:		12,610	0	0	185,000	185,000	0.0%	185,000	0.0%
TOTAL GENERAL FUNDS									
Revenue		8,327,516	9,115,245	9,501,469	8,913,374	-588,095	-6.2%	-201,871	-2.2%
Expenses		7,741,337	11,973,619	8,211,066	15,767,628	7,556,562	92.0%	3,794,009	31.7%
Operating Net:		586,179	-2,858,374	1,290,403	-6,854,254	-8,144,657	-631.2%	-3,995,880	139.8%
Interfund Transfers		-3,394,786	-145,361	-4,951	-964,964	-960,013	19390.3%	-819,603	563.8%
Net:		3,980,965	-2,713,013	1,295,354	-5,889,290	-7,184,644	-554.6%	-3,176,277	117.1%



CONSOLIDATED FINANCIAL STATEMENT BY FUND

ACCT#	DESCRIPTION	2013-2014	2014-2015		2015-2016	INC BUD-PROJ		INC FROM BUDGET		
		ACTUAL	BUDGET	PROJECTn	BUDGET	\$	%	\$	%	
OTHER GOVERNMENTAL FUNDS										
03 – E M S FUND			Major Fund							
	Revenue	977,563	1,011,804	1,030,285	1,015,770	-14,515	-1.4%	3,966	0.4%	
	Expenses	1,078,821	1,212,536	1,166,452	1,286,657	120,205	10.3%	74,121	6.1%	
	Operating Net:	-101,258	-200,732	-136,167	-270,887	-134,720	98.9%	-70,155	34.9%	
	Interfund Transfers	-89,280	-200,732	-200,732	-145,000	55,732	-27.8%	55,732	-27.8%	
	Net:	-11,978	0	64,565	-125,887	-190,452	-295.0%	-125,887	0.0%	
04 – HOTEL/MOTEL TAX FUND										
	Revenue	699,728	658,800	860,056	850,050	-10,006	-1.2%	191,250	29.0%	
	Expenses	490,865	691,672	663,138	581,140	-81,998	-12.4%	-110,532	-16.0%	
	Operating Net:	208,863	-32,872	196,918	268,910	71,992	36.6%	301,782	-918.1%	
	Interfund Transfers	38,000	40,000	40,000	113,816	73,816	184.5%	73,816	184.5%	
	Net:	170,863	-72,872	156,918	155,094	-1,824	-1.2%	227,966	-312.8%	
05 – STREETS/DRG & SW FUND			Major Fund							
	Revenue	648,287	1,194,441	701,841	850,485	148,644	21.2%	-343,956	-28.8%	
	Expenses	312,771	1,144,441	463,697	679,179	215,482	46.5%	-465,262	-40.7%	
	Operating Net:	335,516	50,000	238,144	171,306	-66,838	-28.1%	121,306	242.6%	
	Interfund Transfers	2,596,125	50,000	50,000	125,000	75,000	150.0%	75,000	150.0%	
	Net:	-2,260,609	0	188,144	46,306	-141,838	-75.4%	46,306	0.0%	
06 – E D C FUND			Major Fund							
	Revenue	790,080	847,101	898,346	1,081,141	182,795	20.3%	234,040	27.6%	
	Expenses	19,954	217,770	157,025	305,046	148,021	94.3%	87,276	40.1%	
	Operating Net:	770,126	629,331	741,321	776,095	34,774	4.7%	146,764	23.3%	
	Interfund Transfers	609,589	629,331	629,331	760,671	131,340	20.9%	131,340	20.9%	
	Net:	160,537	0	111,990	15,424	-96,566	-86.2%	15,424	0.0%	
07 – GREAT TEXAS MOSQUITO FESTIVAL										
	Revenue	162,806	181,600	175,589	175,823	234	0.1%	-5,777	-3.2%	
	Expenses	189,917	225,412	207,878	253,203	45,325	21.8%	27,791	12.3%	
	Operating Net:	-27,111	-43,812	-32,289	-77,380	-45,091	139.6%	-33,568	76.6%	
	Interfund Transfers				0	0	0.0%	0	0.0%	
	Net:	-27,111	-43,812	-32,289	-77,380	-45,091	139.6%	-33,568	76.6%	
600 – SELF-FUNDED HEALTH PLAN										
	Revenue	35,012	45,000	35,213	35,000	-213	-0.6%	-10,000	-22.2%	
	Expenses	37,817	43,000	27,890	35,000	7,110	25.5%	-8,000	-18.6%	
	Operating Net:	-2,805	2,000	7,323	0	-7,323	-100.0%	-2,000	-100.0%	
	Interfund Transfers	-323,000	0	0	0	0	0.0%	0	0.0%	
	Net:	320,195	2,000	7,323	0	-7,323	-100.0%	-2,000	-100.0%	
TOTAL GOVERNMENTAL FUNDS										
	Revenue	11,640,992	13,053,991	13,202,799	12,921,643	-281,156	-2.1%	-132,348	-1.0%	
	Expenses	9,871,482	15,508,450	10,897,146	18,907,853	8,010,707	73.5%	3,399,403	21.9%	
	Operating Net:	1,769,510	-2,454,459	2,305,653	-5,986,210	-8,291,863	-359.6%	-3,531,751	143.9%	
	Interfund Transfers	-563,352	373,238	513,648	-110,477	-624,125	-121.5%	-483,715	-129.6%	
	Net:	2,332,862	-2,827,697	1,792,005	-5,875,733	-7,667,738	-427.9%	-3,048,036	107.8%	



CONSOLIDATED FINANCIAL STATEMENT BY FUND

ACCT#	DESCRIPTION	2013-2014	2014-2015		2015-2016	INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
ENTERPRISE FUNDS									
02 – ENTERPRISE FUND OPERATIONS		Major Fund							
	Revenue	3,787,747	3,922,074	3,668,213	4,263,927	595,714	16.2%	341,853	8.7%
	Expenses	4,003,659	4,225,527	3,915,324	4,116,305	200,981	5.1%	-109,222	-2.6%
	Operating Net:	-215,912	-303,453	-247,111	147,622	394,733	-159.7%	451,075	-148.6%
	Interfund Transfers	5,851,727	-373,238	-513,648	110,477	624,125	-121.5%	483,715	-129.6%
	Net:	-6,067,639	69,785	266,537	37,145	-229,392	-86.1%	-32,640	-46.8%
105 – CONSTRUCTION FUND									
	Revenue	6,226	500,100	417,804	1,251,273	833,469	199.5%	751,173	150.2%
	Expenses	5,018,107	765,982	683,720	1,251,213	567,493	83.0%	485,231	63.3%
	Operating Net:	-5,011,881	-265,882	-265,916	60	265,976	-100.0%	265,942	-100.0%
	Interfund Transfers	-5,288,375	0	0	0	0	0.0%	0	0.0%
	Net:	276,494	-265,882	-265,916	60	265,976	-100.0%	265,942	-100.0%
208 – EQUIP REPL FUND – ENTERPRISE									
	Revenue	1,079	1,040	143	140	-3	-2.1%	-900	-86.5%
	Expenses	44,500	0	0	0	0	0.0%	0	0.0%
	Operating Net:	-43,421	1,040	143	140	-3	-2.1%	-900	-86.5%
	Interfund Transfers	0	0	0	0	0	0.0%	0	0.0%
	Net:	-43,421	1,040	143	140	-3	-2.1%	-900	-86.5%
210 – UNEMPLOY FUND - ENTERPRISE									
	Revenue	7	5	14	15	1	7.1%	10	200.0%
	Expenses	0	0	0	0	0	0.0%	0	0.0%
	Operating Net:	7	5	14	15	1	7.1%	10	200.0%
	Interfund Transfers	0	0	0	0	0	0.0%	0	0.0%
	Net:	7	5	14	15	1	7.1%	10	200.0%
TOTAL ENTERPRISE FUNDS									
	Revenue	3,795,060	4,423,219	4,086,174	5,515,355	1,429,181	35.0%	1,092,136	24.7%
	Expenses	9,066,266	4,991,509	4,599,044	5,367,518	768,474	16.7%	376,009	7.5%
	Operating Net:	-5,271,206	-568,290	-512,870	147,837	660,707	-128.8%	716,127	-126.0%
	Interfund Transfers	563,352	-373,238	-513,648	110,477	624,125	-121.5%	483,715	-129.6%
	Net:	-5,834,558	-195,052	778	37,360	36,582	4702.0%	232,412	-119.2%
ALL FUND TOTALS:									
	Revenue	15,436,052	17,477,210	17,288,973	18,436,998	1,148,025	6.6%	959,788	5.5%
	Expenses	18,937,748	20,499,959	15,496,190	24,275,371	8,779,181	56.7%	3,775,412	18.4%
	Operating Net:	-3,501,696	-3,022,749	1,792,783	-5,838,373	-7,631,156	-425.7%	-2,815,624	93.1%
	Interfund Transfers	0	0	0	0	0	0.0%	0	0.0%
	Net:	-3,501,696	-3,022,749	1,792,783	-5,838,373	-7,631,156	-425.7%	-2,815,624	93.1%

REVENUE BREAKDOWN SUMMARY

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%

REVENUES:

BY CATEGORY

>>>>	TAXES	7,288,499	7,515,674	7,863,505	8,702,346	838,841	10.7%	1,186,672	15.8%
	MUNICIPAL COURT REVENUE	584,604	598,345	613,785	622,625	8,840	1.4%	24,280	4.1%
	PERMITS & FEES	136,095	114,900	205,355	149,651	-55,704	-27.1%	34,751	30.2%
	EMS / AMBULANCE	911,843	922,000	940,372	938,000	-2,372	-0.3%	16,000	1.7%
	GARBAGE REVENUES	1,272,135	1,278,200	1,289,362	1,286,900	-2,462	-0.2%	8,700	0.7%
	WATER & SEWER	3,183,963	3,614,850	3,331,733	3,878,901	547,168	16.4%	264,051	7.3%
	PARKS REVENUE	148,790	155,750	141,333	136,000	-5,333	-3.8%	-19,750	-12.7%
	OTHER PARK EVENTS	500	2,500	0	0	0	0.0%	-2,500	-100.0%
	GREAT TX MOSQUITO FESTIVAL	162,727	181,600	175,589	175,823	234	0.1%	-5,777	-3.2%
	GRANTS	0	630,500	128,064	4,500	-123,564	-96.5%	-626,000	-99.3%
	INTERGOVERNMENTAL	387,029	374,299	404,569	457,201	52,632	13.0%	82,902	22.1%
	INTEREST / CHG IN VALUE	136,157	128,932	112,327	114,628	2,301	2.0%	-14,304	-11.1%
	MISCELLANEOUS	1,223,710	959,660	2,082,979	1,970,423	-112,556	-5.4%	1,010,763	105.3%
	TOTAL:	15,436,052	16,477,210	17,288,973	18,436,998	1,148,025	6.6%	1,959,788	11.9%

>>>> TAXES

PROPERTY TAXES	2,272,932	2,337,783	2,365,153	2,629,045	263,892	11.2%	291,262	12.5%
SALES TAX	2,292,641	2,467,653	2,595,600	3,151,774	556,174	21.4%	684,121	27.7%
INDUSTRIAL DISTRICT	1,429,400	1,457,988	1,450,322	1,473,527	23,205	1.6%	15,539	1.1%
FRANCHISE TAX	565,350	570,000	563,466	570,000	6,534	1.2%	0	0.0%
HOTEL/MOTEL TAXES	699,068	656,000	860,000	850,000	-10,000	-1.2%	194,000	29.6%
TAX - OTHER	29,108	26,250	28,964	28,000	-964	-3.3%	1,750	6.7%
TOTAL:	7,288,499	7,515,674	7,863,505	8,702,346	838,841	10.7%	1,186,672	15.8%

BY FUND

01	GENERAL FUND	7,613,196	8,045,532	8,221,676	8,334,199	112,523	1.4%	288,667	3.6%
02	ENTERPRISE FUND	3,787,747	3,922,074	3,668,213	4,263,927	595,714	16.2%	341,853	8.7%
03	E M S FUND	977,563	1,011,804	1,030,285	1,015,770	-14,515	-1.4%	3,966	0.4%
04	HOTEL/MOTEL TAX FUND	699,728	658,800	860,056	850,050	-10,006	-1.2%	191,250	29.0%
05	STREETS/DRG & SW FUND	648,287	1,194,441	701,841	850,485	148,644	21.2%	-343,956	-28.8%
06	E D C FUND	790,080	847,101	898,346	1,081,141	182,795	20.3%	234,040	27.6%
07	GREAT TX MOSQUITO FESTIVAL	162,806	181,600	175,589	175,823	234	0.1%	-5,777	-3.2%
101	CAPITAL IMPROV FUND	945	525	1,315	1,250	-65	-4.9%	725	138.1%
102	UNEMPLOY FUND - GOVT	2,899	2,755	3,065	3,000	-65	-2.1%	245	8.9%
103	BEAUTIFICATION FUND	376	1,500	396	400	4	1.0%	-1,100	-73.3%
104	POLICE FORFEITURE FUND	16,227	17,040	10,993	12,025	1,032	9.4%	-5,015	-29.4%
105	CONSTRUCTION FUND	6,226	500,100	417,804	1,251,273	833,469	199.5%	751,173	150.2%
106	EQUIP REPL FUND - GOVT	207,873	326,893	335,830	62,500	-273,330	-81.4%	-264,393	-80.9%
208	EQUIP REPL FUND - ENTERP	1,079	1,040	143	140	-3	-2.1%	-900	-86.5%
210	UNEMPLOY FUND - ENTERPRISE	7	5	14	15	1	7.1%	10	200.0%
380	CHAPTER 380 FUND	486,000	721,000	928,194	500,000	-428,194	-46.1%	-221,000	-30.7%
600	SELF-FUNDED HEALTH PLAN	35,012	45,000	35,213	35,000	-213	-0.6%	-10,000	-22.2%
	TOTAL:	15,436,052	17,477,210	17,288,973	18,436,998	1,148,025	6.6%	959,788	5.5%



EXPENSE BREAKDOWN SUMMARY

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%

EXPENSES:

BY CATEGORY

40	SALARIES	3,969,537	4,349,265	3,884,492	4,571,013	686,521	17.7%	221,748	5.1%
41	BENEFITS	1,514,928	1,742,035	1,502,749	1,760,532	257,783	17.2%	18,497	1.1%
42	SUPPLIES	557,269	583,647	521,154	566,061	44,907	8.6%	-17,586	-3.0%
43	MAINTENANCE	543,298	546,266	462,089	522,790	60,701	13.1%	-23,476	-4.3%
44	UTILITIES	695,917	634,861	649,540	675,341	25,801	4.0%	40,480	6.4%
45	SERVICES	2,866,805	3,106,265	3,094,561	3,404,561	310,000	10.0%	298,296	9.6%
46	SUNDRY	557,898	821,781	663,454	1,478,437	814,983	122.8%	656,656	79.9%
47	DEBT / EMERG MGT	-2,980,381	1,557,450	1,556,150	1,493,764	-62,386	-4.0%	-63,686	-4.1%
48	XFR TO/FROM EQUIP REPL	0	125,000	0	100,000	100,000	0.0%	-25,000	-20.0%
49	CAPITAL	11,212,477	7,033,389	3,162,001	9,702,872	6,540,871	206.9%	2,669,483	38.0%
	OPERATIONAL EXPENSES:	18,937,748	20,499,959	15,496,190	24,275,371	8,779,181	56.7%	3,775,412	18.4%

BY FUND

01	GENERAL FUND	7,571,351	8,369,485	7,790,363	8,807,340	1,016,977	13.1%	437,855	5.2%
02	ENTERPRISE FUND	4,003,659	4,225,527	3,915,324	4,116,305	200,981	5.1%	-109,222	-2.6%
03	E M S FUND	1,078,821	1,212,536	1,166,452	1,286,657	120,205	10.3%	74,121	6.1%
04	HOTEL/MOTEL TAX FUND	490,865	691,672	663,138	581,140	-81,998	-12.4%	-110,532	-16.0%
05	STREETS/DRG & SW FUND	312,771	1,144,441	463,697	679,179	215,482	46.5%	-465,262	-40.7%
06	E D C FUND	19,954	217,770	157,025	305,046	148,021	94.3%	87,276	40.1%
07	GREAT TX MOSQUITO FESTIVAL	189,917	225,412	207,878	253,203	45,325	21.8%	27,791	12.3%
101	CAPITAL IMPROV FUND	-3,799,927	3,073,471	31,311	4,650,000	4,618,689	14751.0%	1,576,529	51.3%
102	UNEMPLOY FUND - GOVT	0	0	0	0	0	0.0%	0	0.0%
103	BEAUTIFICATION FUND	4,501	3,500	4,758	6,400	1,642	34.5%	2,900	82.9%
104	POLICE FORFEITURE FUND	18,790	17,040	0	12,025	12,025	0.0%	-5,015	-29.4%
105	CONSTRUCTION FUND	5,018,107	765,982	683,720	1,251,213	567,493	83.0%	485,231	63.3%
106	EQUIP REPL FUND - GOVT	-170,510	198,500	72,978	-17,960	-90,938	-124.6%	-216,460	-109.0%
208	EQUIP REPL FUND - ENTERP	44,500	0	0	0	0	0.0%	0	0.0%
210	UNEMPLOY FUND - ENTERPRISE	0	0	0	0	0	0.0%	0	0.0%
380	CHAPTER 380	3,829,525	0	33	2,000,000	1,999,967	6060506.1%	2,000,000	0.0%
400	DEBT SERVICE	287,607	311,623	311,623	309,823	-1,800	-0.6%	-1,800	-0.6%
600	SELF-FUNDED HEALTH PLAN	37,817	43,000	27,890	35,000	7,110	25.5%	-8,000	-18.6%
	OPERATIONAL EXPENSES:	18,937,748	20,499,959	15,496,190	24,275,371	8,779,181	56.7%	3,775,412	18.4%



**2015 - 2016 BUDGET
CAPITAL PROJECTS / OUTLAY OVERVIEW**

DEPT#	DEPARTMENT / FUND		BUDGET		EQUIP REPL	NET
			QTY	\$AMOUNT	\$AMOUNT	BUDGET
GOVERNMENTAL FUNDS						
GENERAL FUNDS						
01-408-4920	Police Department	2016 1/2 ton Pickup to replace seized car - Capt Carlson	1	29,000	0	29,000
01-408-4970	Police Department	Fire alarm system in jail and building - Rework	1	15,000	0	15,000
01-409-4920	Fire Department	Portable Jaws of Life Spreader	1	14,675	0	14,675
01-409-4920	Fire Department	Portable Jaws of Life Cutter	1	11,955	0	11,955
01-409-4920	Fire Department	Portable Jaws of Life Ram	1	10,250	0	10,250
01-409-4920	Fire Department	Bunker Gear (sets)	3	10,500	0	10,500
01-409-4920	Fire Department	CAFS skid unit - Replacement	1	22,000	0	22,000
01-411-4920	Street Department	1 Ton Ford Diesel w/dump bed (replace unit 1125)	1	33,870	0	33,870
01-411-4940	Street Department	Toro Mowers	2	20,000	0	20,000
01-413-4920	Sanitation	New Lift Arm - Side Loader - Unit 1318	1	35,000	0	35,000
01-413-4920	Sanitation	Replace Grabber Unit 1301	1	8,510	0	8,510
01-413-4940	Sanitation	3YD Containers	20	9,700	0	9,700
01-413-4940	Sanitation	4YD Containers	20	10,300	0	10,300
01-414-4940	Service Center	ESI Truck HD Scan Kit	1	8,990	0	8,990
01-414-4970	Service Center	Upgrade Fuel System Card Reader to Entry Gate	1	8,800	0	8,800
01-416-4920	Parks Department	2015 F250 Ext Cab Truck	1	28,310	0	28,310
01-416-4970	Parks Department	Playground (s)	1	100,000	0	100,000
101-400-4980	Construction Fund - Govt	New Fire Station	1	4,650,000	0	4,650,000
380-400-4960	Chapter 380 Fund	Woodshore Development - Section #2	1	2,000,000	0	2,000,000
GENERAL FUNDS				7,026,860	0	7,026,860
OTHER GOVERNMENTAL FUNDS						
03-400-4920	EMS Fund	Ambulance Remount		107,000	50,000	57,000
03-400-4940	EMS Fund	Power Stretcher		17,948	0	17,948
05-400-4910	Streets, Drg, & Sidewalks Fund	Plantation Dr - From Main TO 288B		315,000	0	315,000
05-400-4935	Streets, Drg, & Sidewalks Fund	Multi-City Drainage Study		100,000	0	100,000
05-400-4935	Streets, Drg, & Sidewalks Fund	Cemetery - Temple Ditch		95,000	0	95,000
05-400-4935	Streets, Drg, & Sidewalks Fund	Misc Drainage Projects		169,179	0	169,179
06-400-4975	Economic Development Corp	Misc Projects		21,462	0	21,462
OTHER GOVERNMENTAL FUNDS				825,589	50,000	775,589
GOVERNMENTAL FUNDS				7,852,449	50,000	7,802,449
ENTERPRISE FUNDS						
02-425-4920	Water & Sewer Fund	F250 Extended Cab w/service body		28,310	0	28,310
02-425-4940	Water & Sewer Fund	WWTP: Upgrade Lift Station Pump		53,000	0	53,000
02-425-4940	Water & Sewer Fund	WWTP: Install blower package for Digester/Contact Basins		50,000	0	50,000
02-425-4940	Water & Sewer Fund	WWTP: Install PLC for communications and level control		30,000	0	30,000
02-425-4940	Water & Sewer Fund	WWTP: Upgrade Lift Station VFD's		25,000	0	25,000
02-425-4940	Water & Sewer Fund	Clute Richwood Lift Station - Add 3rd Pump		42,000	0	42,000
02-425-4970	Water & Sewer Fund	Well Building - Lake Barbara Well		40,000	0	40,000
02-425-4970	Water & Sewer Fund	Well Building - City Park Well		20,000	0	20,000
02-425-4972	Water & Sewer Fund	Iperl Meters - 150-5/8" & 25-1"- Qty		22,500	0	22,500
02-425-4972	Water & Sewer Fund	1 1/2"- 3" Omni Meters		5,000	0	5,000
02-425-4972	Water & Sewer Fund	MXU Transmitters for Meters		28,400	0	28,400
02-425-4972	Water & Sewer Fund	Misc Parts		15,000	0	15,000
02-425-4980	Water & Sewer Fund	Water System Improvements		40,000	0	40,000
02-425-4981	Water & Sewer Fund	Sewer Line Replacement: Bumpy Rd - WWTP Line		200,000	0	200,000
105-400-4982	Construction Fund - Enterprise	BASF Reclaimed Water Project		1,251,213	0	1,251,213
TOTAL ENTERPRISE FUNDS				1,850,423	0	1,850,423
TOTAL ALL FUNDS				9,702,872	50,000	9,652,872
ALL CAPITAL DOLLARS FOR THE 2015-2016 BUDGET YEAR ARE CONSIDERED "ROUTINE" CAPITAL EXPENDITURES.						



FUND BALANCE
PROJECTIONS
BUDGET: FY 2015 - 2016

CASH & INVESTMENTS	ACTUAL	PROJECTn	BUDGET	
	Cash as of 09/30/14	Cash as of 09/30/15	2015-2016 Activity	Cash as of 09/30/16
01 GENERAL FUND	1,594,273	2,617,249	0	2,617,249
02 ENTERPRISE FUND	1,338,108	1,131,582	37,145	1,168,727
03 E M S FUND	200,199	218,174	-125,887	92,287
04 HOTEL/MOTEL TAX FUND	410,902	749,455	155,094	904,549
05 STREETS/DRG & SW FUND	2,136,759	2,305,203	46,306	2,351,509
06 E D C FUND	2,371,319	2,483,308	15,424	2,498,732
07 GREAT TX MOSQUITO FESTIVAL	207,788	176,127	-77,380	98,747
101 CAPITAL IMPROV FUND	4,220,504	4,110,541	-4,648,750	-538,209
102 UNEMPLOY FUND - GOVT	189,208	189,573	-6,000	183,573
103 BEAUTIFICATION FUND	11,451	10,569	0	10,569
104 POLICE FORFEITURE FUND	37,440	48,434	0	48,434
105 CONSTRUCTION FUND	521,231	-15,662	60	-15,602
106 EQUIP REPL FUND - GOVT	1,660,153	1,917,844	80,460	1,998,304
208 EQUIP REPL FUND - ENTERP	442,384	442,568	140	442,708
210 UNEMPLOY FUND - ENTERPRISE	79,924	79,938	15	79,953
380 CHAPTER 380 FUND	2,339,484	2,328,140	-1,500,000	828,140
400 DEBT SERVICE FUND	12,610	12,610	185,000	197,610
600 SELF-FUNDED HEALTH PLAN	400,823	350,729	0	350,729
TOTALS:	18,174,560	19,156,382	-5,838,373	13,318,009

FUND BALANCE:	ACTUAL	PROJECTn	BUDGET	
	FB as of 09/30/14	FB as of 09/30/15	2015-2016 Accrual	FB as of 09/30/16
01 GENERAL FUND	2,947,295	3,970,271	0	3,970,271
02 ENTERPRISE FUND	7,671,047	7,464,521	256,355	7,720,876
03 E M S FUND	122,279	140,254	-125,887	14,367
04 HOTEL/MOTEL TAX FUND	317,249	655,802	155,094	810,896
05 STREETS/DRG & SW FUND	2,117,059	2,285,503	46,306	2,331,809
06 E D C FUND	2,371,319	2,483,308	15,424	2,498,732
07 GREAT TX MOSQUITO FESTIVAL	207,188	175,527	-77,380	98,147
101 CAPITAL IMPROV FUND	4,140,537	4,030,574	-4,648,750	-618,176
102 UNEMPLOY FUND - GOVT	188,972	189,337	-6,000	183,337
103 BEAUTIFICATION FUND	11,450	10,568	0	10,568
104 POLICE FORFEITURE FUND	12,759	23,753	0	23,753
105 CONSTRUCTION FUND	5,294,601	4,757,708	1,251,273	6,008,981
106 EQUIP REPL FUND - GOVT	3,635,348	3,898,200	80,460	3,978,660
208 EQUIP REPL FUND - ENTERP	442,384	442,527	140	442,667
210 UNEMPLOY FUND - ENTERPRISE	79,924	79,938	15	79,953
380 CHAPTER 380 FUND	0	0	0	0
400 DEBT SERVICE FUND	12,610	12,610	185,000	197,610
600 SELF-FUNDED HEALTH PLAN	244,499	194,405	0	194,405
TOTALS:	29,816,520	30,814,806	-2,867,950	27,946,856



EMPLOYEE SUMMARY
BUDGET: FISCAL YEAR 2015-2016

		2015-2016				2014-2015				2013-2014			
		FT	PT	TMP	CON	FT	PT	TMP	CON	FT	PT	TMP	CON
1	ADMINISTRATION	4	0	0	0	4	0	0	0	4	0	0	0
2	PUBLIC SAFETY	55	7	0	0	55	8	0	0	58	7	0	1
3	PARKS, RECREATION, & TOURISM	6	4	26	0	6	4	26	0	6	4	26	0
4	PUBLIC WORKS	30	0	0	6	30	0	0	6	30	0	0	7
		95	11	26	6	95	12	26	6	98	11	26	8

1	01-401	ADMINISTRATION	2	0	0	0	2	0	0	2	0	0	0
2	01-404	MUNICIPAL COURT	4	0	0	0	4	0	0	3	0	0	1
1	01-405	FINANCE	2	0	0	0	2	0	0	2	0	0	0
2	01-407	CODE ENFORCE / BUILDING	3	0	0	0	3	0	0	3	0	0	0
2	01-408	POLICE	34	6	0	0	34	6	0	38	6	0	0
2	01-410	FIRE MARSHALL	1	0	0	0	1	0	0	1	0	0	0
4	01-411	STREETS & DRAINAGE	9	0	0	2	9	0	2	9	0	0	2
4	01-413	SANITATION	10	0	0	4	10	0	4	10	0	0	4
4	01-414	SERVICE CENTER	4	0	0	0	4	0	0	4	0	0	0
3	01-416	PARKS & RECREATION	5	4	25	0	5	4	25	5	4	25	0
4	02-423	WATER UTILITIES ADMIN	2	0	0	0	2	0	0	2	0	0	0
4	02-425	OPERATIONS	5	0	0	0	5	0	0	5	0	0	1
2	03-400	EMS FUND	13	1	0	0	13	1	0	13	1	0	0
3	04-400	HOTEL/MOTEL TAX FUND	1	0	1	0	1	0	1	1	0	1	0
			95	11	26	6	95	11	26	98	11	26	8



BUDGET: FY 2015-2016
INTERFUND TRANSFERS

	Transfer Description	01	102	103	400	03	04	05	06	02	NET
1	Administrative Fees - Hotel/Motel	-40,000					40,000				0
2	EDC funding of Playground Equipment	-80,000							80,000		0
3	Administrative Fees - EDC	-50,000							50,000		0
4	Beautification Funding	6,000		-6,000							0
5	Unemployment Reimbursement	-9,000	9,000								0
6	EMS Shortfall	150,000				-150,000					0
7	Maintenance Worker - Enterprise Fund	-10,477								10,477	0
8	Street Dept Labor for Street Construction	-50,000						50,000			0
9	Certificates of Obligation, Series 2005	-270,848							270,848		0
10	Certificates of Obligation, Series 2013				-309,823				309,823		0
11	Sales Tax Transferred to Debt Service	60,000			-185,000			75,000	50,000		0
12	Service Center Transfers	-105,000				5,000				100,000	0
13	Shared Expenses: Parks Office / CVB	-73,816					73,816				0
		-473,141	9,000	-6,000	-494,823	-145,000	113,816	125,000	760,671	110,477	0



EQUIPMENT REPLACEMENT

BUDGET: FY 2015-2016

GOVERNMENTAL FUNDS:

Fund #106

Actual Cash	09/30/2014	1,660,153
Estimated Cash	09/30/2015	1,917,844

2015 - 2016 Budget:

03-400 Ambulance Remount	-50,000
01-417 Contingency	-100,000
xx-xxx Digital Radios	-77,040

Change-in-Value / Interest Income	62,500
Transfers into Equipment Replacement	245,000

Estimated Cash	09/30/2016	1,998,304
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ENTERPRISE FUND

Fund #208

Actual Cash	09/30/2014	442,384
Estimated Cash	09/30/2015	442,568

2015 - 2016 Budget:

Change-in-Value / Interest Income	140
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Estimated Cash	09/30/2016	442,708
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TOTAL CASH: EQUIPMENT REPLACEMENT:	09/30/2011	3,576,634
	09/30/2012	3,527,043
	09/30/2013	3,767,574
	09/30/2014	2,102,536
	Est 09/30/2015	2,360,412
	Est 09/30/2016	2,441,012



BUDGET: FY 2015-2016 RECONCILIATION TO ACCRUAL

ACCT#	DESCRIPTION	2015-2016 BUDGET
02-425-5500	ADJUSTMENT: CAPITAL OUTLAY	-599,210
02-426-5525	DEPRECIATION - DEPT 25	710,000
02-426-5535	SERIES 2009 YE PRINCIPAL ADJ	-125,000
02-426-5536	SERIES 2013 YE PRINCIPAL ADJ	-205,000
105-400-5540	REC TO ACCRUAL - BASF RECLAIM	-1,251,213
380-400-5540	REC TO ACCRUAL	-2,000,000
380-3901	REC TO ACCRUAL	500,000

BUDGET BASIS: Proprietary funds have been budgeted on a modified cash accrual basis and must be reconciled to a true accrual basis for audit purposes at year-end financial reporting.

CAPITAL OUTLAY: for Proprietary/Enterprise funds are budgeted during the fiscal year to manage budget compliance, but a year end are considered an asset for financial reporting purposes.

DEPRECIATION: Although expensed in the accounting system is not a budgeted item during the year, must be reconciled and budgeted to the financials at fiscal year end.

PRINCIPAL: Principal payments on long-term debt are a budget item in the City Budget, but for proprietary funds are excluded from the financials at fiscal year end.

MARKET ADJUSTMENT - YEAR 2			2014-2015 RANGE						2015-2016 RANGE					
FISCAL YEAR 2015-2016			CITY ANNUAL RANGE			CITY HOURLY RANGE			CITY ANNUAL RANGE			CITY HOURLY RANGE		
TITLE	POS#		Probin	90%	MEAN	110%	Probin	90%	MEAN	110%	Probin	90%	MEAN	110%
LIFEGUARD	T 020							7.75	7.75	8.50	9.00	8.39	9.32	10.25
FITNESS CENTER ATTENDANT	P 030							8.74	9.00	10.00	11.00	8.90	10.20	11.22
CROSSING GUARD	F 040							11.20	11.20	11.20	11.20	11.31	11.31	11.31
BASIC INTERMEDIATE BMT I	F 050	23,234	23,920	26,578	29,236			11.17	11.50	12.78	14.06	11.38	11.73	13.03
MARKETING SPECIALIST	T 060							11.36	11.70	13.00	14.30	11.47	11.82	13.13
JAILER	P 070							13.36	13.36	13.36	13.36	13.49	13.49	13.49
BASICINTERMEDIATE BMT II	F 080	24,024	24,752	27,502	30,252			11.55	11.90	13.22	14.54	11.78	12.14	13.49
BASICINTERMEDIATE BMT III	F 090	25,147	25,866	28,773	31,651			12.09	12.45	13.83	15.22	12.32	12.70	14.11
UTILITY BILLING CLERK	F 110	25,688	26,458	29,390	32,323			12.35	12.72	14.13	15.54	13.32	13.73	15.26
DRIVER - REFUSE I	F 120	26,666	27,456	30,514	33,571			12.82	13.20	14.67	16.14	13.58	14.00	15.55
DEPUTY COURT CLERK	F 130	26,936	27,747	30,846	33,925			12.95	13.34	14.83	16.31	13.08	13.48	14.98
MAINTENANCE WORKER I	F 140	25,626	26,395	29,307	32,240			12.32	12.69	14.09	15.50	13.53	13.95	15.50
HUMAN OFFICER	F 150	27,914	28,746	31,949	35,131			13.42	13.82	15.36	16.89	13.54	13.96	15.51
ADMINISTRATIVE SECRETARY I	F 160	30,098	30,992	34,445	37,877			14.47	14.90	16.56	18.21	13.61	14.03	15.68
MAINTENANCE WORKER II	F 170	26,894	27,706	30,784	33,862			12.93	13.32	14.80	16.28	14.21	14.65	16.28
COMMUNICATION SPECIALIST	F 190	31,138	32,074	35,630	39,187			14.97	15.42	17.13	18.84	15.10	15.57	17.30
RECORDS CLERK	F 200	32,011	32,968	36,629	40,310			15.39	15.85	17.61	19.38	15.68	16.16	17.96
PARAMEDIC I	F 210	31,949	32,906	36,566	40,227			15.38	15.82	17.58	19.34	16.45	16.88	18.28
RECREATION SPECIALIST	F 220	32,926	33,904	37,669	41,434			15.83	16.30	18.11	19.92	16.46	16.88	18.28
PARAMEDIC II	F 230	32,282	33,259	36,955	40,650			15.52	15.99	17.77	19.54	16.63	17.05	18.46
COURT CLERK	F 240	33,197	34,195	38,002	41,808			15.96	16.44	18.27	20.10	16.61	17.03	18.46
EQUIPMENT OPERATOR	F 270	30,306	31,221	34,674	38,147			14.57	15.01	16.67	18.34	16.73	17.25	18.91
UTILITY BILLING - SUPERVISOR	F 280	33,197	34,195	38,002	41,808			15.96	16.44	18.27	20.10	16.61	17.03	18.46
SUPERVISOR - WATER	F 280	45,656	47,029	52,250	57,470			21.95	22.61	25.12	27.63	22.48	23.18	25.75
AP/HUMAN RESOURCES GENERALIST	F 290	34,320	35,339	39,270	43,202			16.50	16.99	18.88	20.77	16.65	17.16	19.07
PARAMEDIC III	F 300	33,779	34,798	38,665	42,531			16.24	16.73	18.59	20.45	16.88	17.40	19.33
DRIVER - REFUSE II	F 305	29,302	30,209	33,565	36,922			14.10	14.52	16.14	17.75	14.94	15.40	17.11
MECHANIC	F 310	34,320	35,339	39,270	43,202			16.50	16.99	18.88	20.77	16.65	17.16	19.07
CREW LEADER	F 320	33,155	34,154	37,939	41,746			15.94	16.42	18.24	20.07	16.81	17.33	19.26
CODE ENF OFFICER II	F 330	35,506	36,566	40,622	44,678			17.07	17.59	19.53	21.48	17.23	17.76	19.73
VISITORS BUREAU DIRECTOR	F 340	36,795	37,898	42,120	46,322			17.69	18.22	20.25	22.27	17.86	18.41	20.45
WARRANT CLERK	F 350	37,648	38,771	43,077	47,381			18.10	18.64	20.71	22.78	18.27	18.83	20.92
ACCOUNTANT	F 360	38,438	39,582	43,971	48,381			18.48	19.03	21.14	23.26	18.82	19.40	21.56
FINANCE DIRECTOR	F 370	38,459	39,603	43,992	48,402			18.49	19.04	21.15	23.27	18.64	19.22	21.36
PATROL OFFICER I	F 380	39,416	40,602	45,115	49,629			18.95	19.52	21.69	23.98	19.41	20.01	22.23
WARRANT OFFICER	F 390	39,416	40,602	45,115	49,629			18.95	19.52	21.69	23.98	19.41	20.01	22.23
APARTMENT INSPECTOR	F 400	41,600	42,848	47,611	52,374			20.00	20.60	22.89	25.18	20.19	20.81	23.12
CITY CLERK	F 420	43,326	44,637	49,587	54,558			20.83	21.46	23.84	26.23	21.02	21.67	24.08
PATROL OFFICER II	F 430	43,368	44,658	49,629	54,600			20.85	21.47	23.86	26.25	21.35	22.01	24.46
FLEET MANAGER	F 440	44,845	46,197	51,334	56,472			21.56	22.21	24.68	27.15	21.87	22.55	25.05
SUPERVISOR	F 450	45,656	47,029	52,250	57,470			21.95	22.61	25.12	27.63	22.37	23.06	25.62
PUBLIC RELATIONS OFFICER	F 460	46,218	47,611	52,994	58,178			22.22	22.89	25.43	27.97	22.65	23.35	25.94
PATROL SERGEANT	F 480	46,218	47,611	52,994	58,178			22.22	22.89	25.43	27.97	22.65	23.35	25.94
DETECTIVE SERGEANT	F 490	48,755	50,211	55,944	60,778			23.44	24.14	26.68	29.22	23.88	24.62	27.35
CID LIEUTENANT	F 510	55,578	57,242	63,006	69,971			26.72	27.52	30.58	33.64	27.23	28.07	31.19
PARKS & RECREATION DIRECTOR	F 520	62,815	64,758	71,953	79,148			30.20	31.13	34.59	38.05	30.50	31.44	34.94
BUILDING OFFICIAL	F 530	58,940	60,237	66,934	73,632			28.12	28.96	32.18	35.40	28.37	29.25	32.50
EMS DIRECTOR	F 540	59,996	61,776	68,840	75,504			28.83	29.70	33.00	36.30	29.25	30.15	33.50
ADMIN. CAPTAIN	F 550	60,174	61,964	68,869	75,754			28.93	29.80	33.11	36.42	29.20	30.10	33.44
PUBLIC WORKS DIRECTOR	F 560	67,891	69,930	77,688	85,467			32.64	33.62	37.35	41.09	35.22	36.31	40.34
POLICE CHIEF	F 570	80,766	83,179	92,435	101,670			38.83	39.99	44.44	48.89	39.38	40.60	45.11
CITY MANAGER	F 700	105,872	108,054	121,181	133,286			50.90	52.43	58.26	64.08	51.37	52.96	58.84

CHANGES TO THE CITY MANAGER'S PROPOSED BUDGET:

09/15/15

	ACCT#	DESCRIPTION	2014-2015 PROJECTn	2015-2016 BUDGET	SHOULD BE	CHANGE	
						DEBIT	CREDIT
1	01-3070	TAX - SALES TAX REVENUE	1,038,000	1,078,000	1,076,960	1,040	
	01-3070A	TAX - SALES TAX (KROGER)	0	110,100	183,500		73,400
	01-417-4710	KROGER REFUND	0	66,682	111,136	44,454	
	01-417-5094	TRANSFER T/F DEBT SVC FUND 400	0	0	60,000	60,000	
	05-3070	TAX - SALES TAX REVENUE	692,000	719,000	717,973	1,027	
	05-3070A	TAX - SALES TAX (KROGER)	0	73,400	122,333		48,933
	05-400-5094	TRANSFER T/F DEBT SVC FUND 400	0	0	75,000	75,000	
	06-3070	TAX - SALES TAX REVENUE	865,600	899,000	898,091	909	
	06-3070A	TAX - SALES TAX (KROGER)	0	91,750	152,917		61,167
	06-400-4710	KROGER REFUND	0	55,568	92,614	37,046	
	06-400-5094	TRANSFER T/F DEBT SVC FUND 400	0	0	50,000	50,000	
	400-400-5010	TRANSFER T/F GENERAL FUND 01	0	0	-60,000		60,000
	400-400-5050	TRANSFER T/F STREET, DRG FUND 05	0	0	-75,000		75,000
	400-400-5060	TRANSFER T/F EDC 06	0	0	-50,000		50,000
	Correction: Kroger Revenue / Expense (Refund)					269,476	368,500
							-99,024
2	01-401-4160	INSURANCE MEDICAL/LIFE/DENTAL		15,272	13,856		1,416
	01-404-4160	INSURANCE MEDICAL/LIFE/DENTAL		26,418	23,970		2,448
	01-405-4160	INSURANCE MEDICAL/LIFE/DENTAL		19,867	18,019		1,848
	01-407-4160	INSURANCE MEDICAL/LIFE/DENTAL		26,427	23,979		2,448
	01-408-4160	INSURANCE MEDICAL/LIFE/DENTAL		308,312	279,752		28,560
	01-410-4160	INSURANCE MEDICAL/LIFE/DENTAL		8,809	7,993		816
	01-411-4160	INSURANCE MEDICAL/LIFE/DENTAL		79,266	71,922		7,344
	01-413-4160	INSURANCE MEDICAL/LIFE/DENTAL		88,066	79,906		8,160
	01-414-4160	INSURANCE MEDICAL/LIFE/DENTAL		35,230	31,966		3,264
	01-416-4160	INSURANCE MEDICAL/LIFE/DENTAL		45,340	41,260		4,080
	02-423-4160	INSURANCE MEDICAL/LIFE/DENTAL		17,613	15,981		1,632
	02-425-4160	INSURANCE MEDICAL/LIFE/DENTAL		44,035	39,955		4,080
	03-400-4160	INSURANCE MEDICAL/LIFE/DENTAL		114,481	103,873		10,608
	04-400-4160	INSURANCE MEDICAL/LIFE/DENTAL		8,808	7,992		816
	Healthcare Rate change from 10.5% to 0.0%			837,944	760,424	0	77,520
							-77,520
3	04-400-4520	CLUTE VISITORS BUREAU					5,000
	04-400-4535	CHAMBER VISITOR'S EVENTS					5,000
	01-416-4430	ELECTRICITY (FOR THE COMMUNITY CENTER)					2,500
						0	12,500
							-12,500
4	01-3010	TAX - AD VALOREM: CURRENT					131,592
	Tax Rate Adjustment: from 0.6498 to 0.659						-131,592
5	04-3010	TAX - HOTEL/MOTEL				50,000	
	Adjustment: based on last few months.						50,000
6	01-417-4699	CONTINGENCY				384,805	
	Added to Budget per Charter						384,805



CHANGES TO THE CITY MANAGER'S PROPOSED BUDGET:	09/15/15
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	DEBIT	CREDIT	CHANGE
01	490,299	267,876	222,423
02	0	5,712	-5,712
03	0	10,608	-10,608
04	50,000	10,816	39,184
05	76,027	48,933	27,094
06	87,955	61,167	26,788
400	0	185,000	-185,000
	704,281	590,112	114,169

Offset Credit in Contingency



FISCAL YEAR 2015-2016

BUDGET CALENDAR

MAY 2015

05/12/15	Tuesday	Revenue Projections for Fiscal Year 2015-2016 completed.
05/14/15	Thursday	City Council Meeting
05/26/15	Tuesday	Meeting to review packets; Budget Packets available to Department Heads.

JUNE 2015

06/05/15	Friday	Budget Packets and Projections are due. (DON'T BE LATE).
06/06/15 - 06/15/15		City Manager reviews initial draft of Budget.
06/11/15	Thursday	City Council Meeting
06/16/15 - 06/18/15		Review of Departmental Budgets with City Manager.

06/16/15 - 06/18/15	DEPARTMENTAL REVIEW	Department	Tentative Schedule:		
		Code Enforcement / Building	06/16/15	9:00am	Doug Caffey
		Parks & Recreation	06/16/15	2:00pm	Dana Pomerence
		Hotel/Motel Tax Fund	06/16/15	2:00pm	Dana Pomerence
		Great TX Mosquito Festival	06/16/15	2:00pm	Dana Pomerence
		Clute Visitor's Bureau	06/16/15	2:00pm	Angel Cowley
		Streets	06/17/15	9:00am	John Wilkinson
		Service Center	06/17/15	9:00am	John Wilkinson
		Sanitation	06/17/15	9:00am	John Wilkinson
		Street/Drg & Sidewalks Fund	06/17/15	9:00am	John Wilkinson
		Enterprise Fund	06/17/15	9:00am	John Wilkinson
		EMS / Fire Marshall	06/17/15	2:00pm	Mike Waguespack
		Fire	06/17/15	9:00am	Mike Doucet
		Police / Forfeiture	06/17/15	2:00pm	Mark Wicker
		Finance	floating	floating	Gary Beverly
		Administration / Legislative / Legal	floating	floating	Gary Beverly
		Municipal Court / Warrant Officer	floating	floating	Gary Beverly
		Other Funds and Departments	floating	floating	Gary Beverly
		Economic Development	floating	floating	Gary Beverly
		REVIEW / ADJUSTMENTS	06/19/15		CITY MANAGER

06/19/15	Friday	All corrections and adjustments made during review will be turned into Finance for consolidation (including Police Department).
06/25/15	Thursday	City Council Meeting
06/20/15 - 06/30/15		Final review and initial budget book production.
06/29/15	Monday	City Manager submits proposed budget to City Council and Official copy to the City Clerk (according to the Charter).

JULY 2015

07/07/15	Tuesday	1st Budget Workshop 6:30pm Clute City Hall
07/09/15	Thursday	City Council Meeting
07/14/15	Tuesday	2nd Budget Workshop 6:30pm Clute City Hall
07/21/15	Tuesday	3rd Budget Workshop 6:30pm Clute City Hall
07/23/15	Thursday	City Council Meeting
07/25/15	Saturday	Deadline for chief appraiser to certify rolls to taxing units.
07/28/15	Tuesday	4th Budget Workshop 6:30pm Clute City Hall
07/30/15	Thursday	Tax Office provides calculation of effective and rollback tax rates.

AUGUST 2015

08/04/15	Tuesday	5th Budget Workshop 6:30pm Clute City Hall
08/11/15	Tuesday	6th Budget Workshop 6:30pm Clute City Hall; Meeting to discuss Tax Rate; Record Vote; Set 2 Public Hearing Dates for the Tax Rate; Set Public Hearing for the Budget.
08/13/15	Thursday	City Council Meeting
08/18/15	Monday	Publication of a Public Hearing on the Budget.
08/20/15	Thursday	Publication of 2-Public Hearings on the Tax Rate in the Facts by Tax Office. (prior to 08/20/15)
08/27/15	Thursday	1st Public Hearing on Tax Rate 6:30pm Clute City Hall.
08/27/15	Thursday	City Council Meeting

SEPTEMBER 2015

09/08/15	Tuesday	2nd Public Hearing on the Tax Rate 6:30pm Clute City Hall; Announce Meeting to adopt tax rate; Public Hearing on the Budget 7:00pm Clute City Hall; Announce Meeting to adopt the FY 2015-2016 Budget.
09/10/15	Thursday	City Council Meeting; Publication of Notice of Tax Revenue Increase
09/15/15	Tuesday	Special Council Meeting: Adopt 2015-2016 Budget Ordinance (not later than the 25th) 6:30pm City Hall
09/17/15	Thursday	Special Council Meeting: Adopt Property Tax Rate Ordinance (not later than the 22nd) 6:30pm City Hall.
09/24/15	Thursday	City Council Meeting

OCTOBER 2015

10/01/15	Thursday	Fiscal Year 2015-2016 begins.
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BUDGET: FISCAL YEAR 2015 - 2016 **PROPERTY TAX SCHEDULE**

FISCAL YEAR	TAXABLE VALUE		CITY RATE / \$100			LEVY	TAX COLLECTIONS				TRUTH-IN-TAXATION	
	AMOUNT	CHG %	M & O	I & S	TOTAL		CURRENT		% OF LEVY	EFFECTIVE	ROLLBACK	
							BUDGET	ACTUAL				CHG-%
2015 - 2016	\$396,333,929	12.0%	\$0.6590	\$0.0000	\$0.6590	\$2,611,841	\$2,546,545	2,546,545 E	10.1%	97.5%	0.610226	0.659044
2014 - 2015	353,895,089	5.7%	0.6720	0.0000	0.6720	2,378,175	2,247,783	2,313,817 E	5.4%	97.3%	0.647661	0.699473
2013 - 2014	334,702,083	4.0%	0.6720	0.0000	0.6720	2,249,398	2,141,688	2,194,238 A	5.2%	97.5%	0.644600	0.696200
2012 - 2013	321,881,994	4.4%	0.6720	0.0000	0.6720	2,163,047	2,030,964	2,085,110 A	5.1%	96.4%	0.661736	0.714674
2011 - 2012	308,276,042	-2.9%	0.6720	0.0000	0.6720	2,071,615	1,970,351	1,983,442 A	0.1%	95.7%	0.687943	0.742978
2010 - 2011	317,521,577	-2.6%	0.6720	0.0000	0.6720	2,133,745	2,038,313	1,981,955 A	-3.6%	92.9%	0.672720	0.726537
2009 - 2010	325,837,798	12.5%	0.6720	0.0000	0.6720	2,189,630	2,120,000	2,056,130 A	7.2%	93.9%	0.622423	0.672216
2008 - 2009	289,600,433	5.3%	0.6930	0.0000	0.6930	2,006,931	1,907,250	1,918,530 A	7.0%	95.6%		
2007 - 2008	274,935,244	1.6%	0.6980	0.0000	0.6980	1,919,048	1,874,000	1,792,595 A	-1.3%	93.4%		
2006 - 2007	270,480,926	13.4%	0.7130	0.0000	0.7130	1,928,529	1,914,890	1,815,855 A	9.6%	94.2%		
2005 - 2006	238,443,568	7.6%	0.7230	0.0000	0.7230	1,723,947	1,706,351	1,657,356 A	9.0%	96.1%		
2004 - 2005	221,657,123		0.7230	0.0000	0.7230	1,602,581	1,604,470	1,520,834 A	2.5%	94.9%		
2003 - 2004			0.7230	0.0000	0.7230		1,554,888	1,483,218 A				
2002 - 2003			0.7230	0.0000	0.7230		1,454,011	1,420,531 A				
2001 - 2002			0.7230	0.0000	0.7230		1,386,562	1,337,930 A				
2000 - 2001			0.7230	0.0000	0.7230		1,322,865	1,282,201 A				
1999 - 2000			0.7260	0.0000	0.7260		1,240,867	1,219,840 A				
1998 - 1999			0.7260	0.0000	0.7260		1,175,634	1,198,647 A				

E - Estimate / Projection
A - Actual

DETAILED REVENUE BUDGET BY FUND

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTN	2015-2016 BUDGET	INC BUD-PROJ \$	INC BUD-PROJ %	INC FROM BUDGET \$	INC FROM BUDGET %	COMMENTS
01-3010	TAX - AD VALOREM: CURRENT	2,194,238	2,247,783	2,282,554	2,546,545	263,991	11.6%	298,762	13.3%	Tax Rate reduction from \$0.672 to \$0.6498: ROLLBACK
01-3020	TAX - AD VALOREM: DELINQUENT	46,206	60,000	48,935	50,000	1,065	2.2%	-10,000	-16.7%	
01-3030	TAX - AD VALOREM: PEN & INTRST	32,488	30,000	33,664	32,500	-1,164	-3.5%	2,500	8.3%	
01-3070	TAX - SALES TAX REVENUE	917,056	987,061	1,038,000	1,076,960	38,960	3.8%	89,899	9.1%	3.9% increase over Projection assumes 10 Year \$3.7M payback - 8 Months
01-3070A	TAX - SALES TAX (KROGER)	0	0	0	183,500	183,500	0.0%	183,500	0.0%	
01-3075	TAX - BINGO TAX	1,277	2,750	0	0	0	0.0%	-2,750	-100.0%	
01-3080	TAX - INDUSTRIAL DISTRICT	1,429,400	1,457,988	1,450,322	1,473,527	23,205	1.6%	15,539	1.1%	1.6% increase over Projection
01-3090	TAX - FRANCHISE/UTILITIES	565,350	570,000	563,466	570,000	6,534	1.2%	0	0.0%	
01-3095	TAX - MIXED BEVERAGE TAX	27,831	23,500	28,964	28,000	-964	-3.3%	4,500	19.1%	
01-3100	M/C - MUNICIPAL COURT REVENUE	492,794	500,000	523,800	530,000	6,200	1.2%	30,000	6.0%	3.9% increase over Projection assumes 10 Year \$3.7M payback - 8 Months
01-3101	M/C - TECHNOLOGY REVENUE	14,872	15,255	15,480	15,033	-447	-2.9%	-222	-1.5%	
01-3102	M/C - SECURITY REVENUE	11,151	11,440	11,608	11,273	-335	-2.9%	-167	-1.5%	
01-3103	M/C - JUDICIAL SUPPORT REVENUE	1,440	1,550	1,358	1,319	-39	-2.9%	-231	-14.9%	3.9% increase over Projection assumes 10 Year \$3.7M payback - 8 Months
01-3105	M/C - WARRANT SECTION	64,404	70,000	61,673	65,000	3,327	5.4%	-5,000	-7.1%	
01-3130	PMT - LIENS REVENUE	36,658	15,000	23,527	22,500	-1,027	-4.4%	7,500	50.0%	
01-3135	PMT - CONTRACT SERVICES/MOWING	1,075	1,500	175	175	0	0.0%	-1,325	-88.3%	3.9% increase over Projection assumes 10 Year \$3.7M payback - 8 Months
01-3140	PMT - OCCUPATIONAL TAX	5,539	5,600	5,302	5,500	198	3.7%	-100	-1.8%	
01-3145	PMT - ZONING FEES	195	250	150	150	0	0.0%	-100	-40.0%	
01-3150	PMT - BUILDING PERMITS	60,457	55,000	130,525	80,000	-50,525	-38.7%	25,000	45.5%	3.9% increase over Projection assumes 10 Year \$3.7M payback - 8 Months
01-3151	PMT - HEALTH FEES	9,958	11,000	10,030	10,500	470	4.7%	-500	-4.5%	
01-3155	PMT - ALARM	5,988	6,000	6,216	6,000	-216	-3.5%	0	0.0%	
01-3156	PMT - STORM WATER PERMITS	788	400	2,565	750	-1,815	-70.8%	350	87.5%	3.9% increase over Projection assumes 10 Year \$3.7M payback - 8 Months
01-3160	PMT - ELECTRICAL PERMITS	7,090	10,000	14,616	12,000	-2,616	-17.9%	2,000	20.0%	
01-3165	PMT - CERTIF OF OCCUPANCY	2,170	2,500	1,184	2,000	816	68.9%	-500	-20.0%	
01-3170	PMT - PLUMBING PERMITS	3,048	3,750	5,441	5,000	-441	-8.1%	1,250	33.3%	3.9% increase over Projection assumes 10 Year \$3.7M payback - 8 Months
01-3175	PMT - IRRIGATION	119	150	326	326	0	0.0%	176	117.3%	
01-3180	PMT - A/C & HEATING PERMITS	2,179	2,750	3,777	3,500	-277	-7.3%	750	27.3%	
01-3185	PMT - GAS PERMITS	832	1,000	1,521	1,250	-271	-17.8%	250	25.0%	3.9% increase over Projection assumes 10 Year \$3.7M payback - 8 Months
01-3190	MISCELLANEOUS REVENUE	61,927	60,000	99,623	60,000	-39,623	-39.8%	0	0.0%	
01-3195	CREDIT CARD PROCESS FEES	2,631	2,750	3,282	3,000	-282	-8.6%	250	9.1%	
01-3197	M/C - CASH OVER/SHORT	-57	100	-134	0	134	-100.0%	-100	-100.0%	3.9% increase over Projection assumes 10 Year \$3.7M payback - 8 Months
01-3210	FILING FEES	60	40	60	60	0	0.0%	20	50.0%	
01-3220	INTEREST INCOME	320	95	431	431	0	0.0%	336	353.7%	
01-3221	CHANGE IN VALUE - UBS	6,834	6,500	3,663	6,500	2,837	77.5%	0	0.0%	3.9% increase over Projection assumes 10 Year \$3.7M payback - 8 Months
01-3229	SALE OF ASSETS	72,360	10,000	-15,165	25,000	40,165	-264.9%	15,000	150.0%	
01-3230	GRB - GARBAGE FEES	1,226,250	1,230,000	1,242,867	1,240,000	-2,867	-0.2%	10,000	0.8%	
01-3235	GRB - PENALTY GARBAGE FEES	17,367	18,500	17,567	18,000	433	2.5%	-500	-2.7%	3.9% increase over Projection assumes 10 Year \$3.7M payback - 8 Months
01-3245	GRB - REFRIGERANT RECOVERY FEE	0	50	0	0	0	0.0%	-50	-100.0%	
01-3250	GRB - GARBAGE BAG SALES	25,447	26,500	25,757	25,750	-7	0.0%	-750	-2.8%	
01-3255	GRB - RECYCLE BAG SALES	3,072	3,150	3,171	3,150	-21	-0.7%	0	0.0%	3.9% increase over Projection assumes 10 Year \$3.7M payback - 8 Months
01-3257	APT INSPECTION BILLING	64,914	67,000	65,520	65,500	-20	0.0%	-1,500	-2.2%	
01-3258	FIRE SERVICE BILLING	0	15,000	0	0	0	0.0%	-15,000	-100.0%	
01-3260	PKS: PARKS & REC REVENUE	9,414	8,750	8,830	9,000	170	1.9%	250	2.9%	3.9% increase over Projection assumes 10 Year \$3.7M payback - 8 Months
01-3261	PKS: FITNESS CENTER REVENUE	30,595	36,000	29,943	30,000	57	0.2%	-6,000	-16.7%	
01-3262	PKS: COMMUNITY CENTER REVENUE	9,350	10,000	4,875	0	-4,875	-100.0%	-10,000	-100.0%	
01-3263	PKS: STRATTON RDG CONCESSN REV	10,308	8,500	9,082	9,000	-82	-0.9%	500	5.9%	

DETAILED REVENUE BUDGET BY FUND

ACCT#	DESCRIPTION	2013-2014		2014-2015		2015-2016		INC BUD-PROJ		INC FROM BUDGET		COMMENTS
		ACTUAL	BUDGET	PROJECTN	BUDGET	BUDGET	BUDGET	\$	%	\$	%	
01-3264	PKS: SOFTBALL/BASEBALL REVENUE	40,174	35,000	39,947	40,000			53	0.1%	5,000	14.3%	
01-3265	PKS: POOL REVENUES	32,983	40,000	33,523	33,000			-523	-1.6%	-7,000	-17.5%	
01-3266	PKS: EVENT CENTER REVENUE	15,580	17,500	15,133	15,000			-133	-0.9%	-2,500	-14.3%	
01-3269	PKS: OTHER PARKS REVENUE	385	0	0	0			0	0.0%	0	0.0%	
01-3275	DONATIONS/GIFT REVENUE	26,000	32,944	28,483	0			-28,483	-100.0%	-32,944	-100.0%	
01-3280	GRANT REVENUE	0	128,500	126,000	2,500			-123,500	-98.0%	-126,000	-98.1%	
01-3282	BISD SECURITY REVENUE	0	0	0	0			0	0.0%	0	0.0%	
01-3283	RICHWOOD FEES	6,000	6,000	6,000	0			-6,000	-100.0%	-6,000	-100.0%	Richwood: Cancelling Animal Control
01-3300	ISSUANCE OF CAPITAL LEASE	0	175,426	175,426	0			-175,426	-100.0%	-175,426	-100.0%	
01-3400	INSURANCE RECOVERY	16,680	15,000	32,613	15,000			-17,613	-54.0%	0	0.0%	
FUND 01 Total		7,613,196	8,045,332	8,221,676	8,334,199			112,523	1.4%	288,667	3.6%	
02-3010	W/S - WATER SERVICE REVENUE	1,581,666	1,798,000	1,655,044	1,935,000			279,956	16.9%	137,000	7.6%	13.9% Increase due to BWA Increases
02-3020	W/S - SEWER SERVICE REVENUE	1,517,335	1,730,000	1,585,332	1,851,000			265,668	16.8%	121,000	7.0%	13.9% Increase due to BWA Increases
02-3025	W/S - LATE PENALTY	42,659	45,000	42,758	45,000			2,242	5.2%	0	0.0%	
02-3030	W/S - WATER TAP FEE	2,044	2,750	3,194	3,200			6	0.2%	450	16.4%	
02-3040	W/S - SEWER TAP FEE	1,150	3,500	1,150	1,500			350	30.4%	-2,000	-57.1%	
02-3041	W/S - DISCONNECT FEE	31,863	27,500	35,929	35,000			-929	-2.6%	7,500	27.3%	
02-3042	W/S - CONNECT FEE	7,350	8,000	8,375	8,250			-125	-1.5%	250	3.1%	
02-3060	RICHWOOD - CONTRIBUTION-WWTP	183,760	165,000	195,269	247,835			52,566	26.9%	82,835	50.2%	Includes 2013 COO payment - WWTP
02-3061	RICHWOOD - WW TRANS LINE LEASE	132,269	133,299	133,300	134,366			1,066	0.8%	1,067	0.8%	
02-3190	MISCELLANEOUS REVENUE	21,569	4,000	995	1,000			5	0.5%	-3,000	-75.0%	
02-3195	CONTRIBUTED CAPITAL RESERVES	261,425	0	2,828	0			-2,828	-100.0%	0	0.0%	
02-3197	W/S - CASH OVER/SHORT	-104	100	-49	-49			0	0.0%	-149	-149.0%	
02-3220	INTEREST INCOME	343	425	230	250			20	8.7%	-175	-41.2%	
02-3221	CHANGE IN VALUE - UBS	4,419	4,500	78	75			-3	-3.8%	-4,425	-98.3%	
02-3229	SALE OF ASSETS	0	0	3,780	1,500			-2,280	-60.3%	1,500	0.0%	
FUND 02 Total		3,787,747	3,922,074	3,668,213	4,263,927			595,714	16.2%	341,853	8.7%	
03-3010	EMS - AMBULANCE CALL RECEIPTS	659,460	665,000	686,737	685,000			-1,737	-0.3%	20,000	3.0%	
03-3020	EMS - VOLUNTARY - UTILITY BILLS	242,762	248,000	243,879	243,500			-379	-0.2%	-4,500	-1.8%	
03-3030	EMS - DONATIONS/FUND RAISERS	9,621	9,000	9,756	9,500			-256	-2.6%	500	5.6%	
03-3060	PERMIT FEES	0	500	260	250			-10	-3.8%	-250	-50.0%	
03-3190	MISCELLANEOUS REVENUE	640	250	513	500			-13	-2.5%	250	100.0%	
03-3220	INTEREST INCOME	80	0	22	20			-2	-9.1%	20	0.0%	
03-3280	GRANT REVENUE	0	2,000	2,064	2,000			-64	-3.1%	0	0.0%	
03-3283	RICHWOOD FEES	65,000	70,000	70,000	75,000			5,000	7.1%	5,000	7.1%	\$5,000 Increase - Richwood - EMS
03-3300	ISSUANCE OF CAPITAL LEASE	0	17,054	17,054	0			-17,054	-100.0%	-17,054	-100.0%	
FUND 03 Total		977,563	1,011,804	1,030,285	1,015,770			-14,515	-1.4%	3,966	0.4%	
04-3010	TAX - HOTEL/MOTEL TAX REVENUE	699,068	656,000	860,000	850,000			-10,000	-1.2%	194,000	29.6%	
04-3110	SPECIAL OLYMPICS REVENUE	500	2,500	0	0			0	0.0%	-2,500	-100.0%	
04-3220	INTEREST INCOME	160	300	56	50			-6	-10.7%	-250	-83.3%	
FUND 04 Total		699,728	658,800	860,056	850,050			-10,006	-1.2%	191,250	29.0%	
05-3070	TAX - SALES TAX REVENUE	611,371	658,041	692,000	717,973			25,973	3.8%	59,932	9.1%	3.9% Increase over Projection
05-3070A	TAX - SALES TAX (KROGER)	0	0	0	122,333			122,333	0.0%	122,333	0.0%	assumes 10 Year \$3.7M payback - 8 Months
05-3220	INTEREST INCOME	153	150	179	179			0	0.0%	29	19.3%	
05-3221	CHANGE IN VALUE - UBS	36,764	36,250	9,662	10,000			338	3.5%	-26,250	-72.4%	
05-3280	GRANT REVENUE	0	500,000	0	0			0	0.0%	-500,000	-100.0%	

DETAILED REVENUE BUDGET BY FUND

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	INC BUD-PROJ		INC FROM BUDGET		COMMENTS
			BUDGET	PROJECTn		\$	%	\$	%	
FUND 05 Total		648,287	1,194,441	701,841	850,485	148,644	21.2%	-343,956	-28.8%	
06-3070 TAX - SALES TAX REVENUE		764,214	822,551	865,600	898,091	32,491	3.8%	75,540	9.2%	3.9% Increase over Projection
06-3070A TAX - SALES TAX (KROGER)		0	0	0	152,917	152,917	0.0%	152,917	0.0%	assumes 10 Year \$3.7M payback - 8 Months
06-3220 INTEREST INCOME		261	300	133	133	0	0.0%	-167	-55.7%	
06-3221 CHANGE IN VALUE - UBS		25,605	24,250	32,613	30,000	-2,613	-8.0%	5,750	23.7%	
FUND 06 Total		790,080	847,101	898,346	1,081,141	182,795	20.3%	234,040	27.6%	
07-3220 INTEREST INCOME		79	0	0	0	0	0.0%	0	0.0%	
07-3300 GTMF - MOSQUITO CHASE		3,869	5,000	3,941	4,000	59	1.5%	-1,000	-20.0%	
07-3320 GTMF - CONTEST/ADULT-CHILDREN		12,195	12,000	12,320	12,500	180	1.5%	500	4.2%	
07-3330 GTMF - ADMISSION/TICKETS		53,544	62,500	53,544	53,500	-44	-0.1%	-9,000	-14.4%	
07-3340 GTMF - BEER		26,027	30,000	26,027	26,000	-27	-0.1%	-4,000	-13.3%	
07-3345 GTMF - ICE		1,222	1,000	1,222	1,200	-22	-1.8%	200	20.0%	
07-3350 GTMF - FOOD/NON-FOOD BOOTHS		13,200	18,000	14,980	15,000	20	0.1%	-3,000	-16.7%	
07-3360 GTMF - CARNIVAL		10,623	10,000	10,623	10,623	0	0.0%	623	6.2%	
07-3370 GTMF - SOUVENIR BOOTH		3,947	3,100	4,082	4,000	-82	-2.0%	900	29.0%	
07-3390 GTMF - SPONSORSHIPS		38,100	40,000	48,850	49,000	150	0.3%	9,000	22.5%	
FUND 07 Total		162,806	181,600	175,589	175,823	234	0.1%	-5,777	-3.2%	
101-3220 INTEREST INCOME		945	525	1,315	1,250	-65	-4.9%	725	138.1%	
FUND 101 Total		945	525	1,315	1,250	-65	-4.9%	725	138.1%	
102-3220 INTEREST INCOME		4	5	0	0	0	0.0%	-5	-100.0%	
102-3221 CHANGE IN VALUE - UBS		2,895	2,750	3,065	3,000	-65	-2.1%	250	9.1%	
FUND 102 Total		2,899	2,755	3,065	3,000	-65	-2.1%	245	8.9%	
103-3010 DONATIONS - BEAUTIFICATION		375	500	396	400	4	1.0%	-100	-20.0%	
103-3190 MISCELLANEOUS REVENUE		0	1,000	0	0	0	0.0%	-1,000	-100.0%	
103-3220 INTEREST INCOME		1	0	0	0	0	0.0%	0	0.0%	
FUND 103 Total		376	1,500	396	400	4	1.0%	-1,100	-73.3%	
104-3010 FORFEITURES/RESTITUTION		0	10,000	0	0	0	0.0%	-10,000	-100.0%	
104-3015 PD SEIZURE FUNDS		3,353	5,000	10,969	10,000	-969	-8.8%	5,000	100.0%	
104-3190 MISCELLANEOUS REVENUE		12,836	2,000	0	2,000	2,000	0.0%	0	0.0%	
104-3220 INTEREST INCOME		38	40	24	25	1	4.2%	-15	-37.5%	
FUND 104 Total		16,227	17,040	10,993	12,025	1,032	9.4%	-5,015	-29.4%	
105-3220 INTEREST INCOME		377	100	66	60	-6	-9.1%	-40	-40.0%	
105-3275 DONATIONS/GIFT REVENUE		5,849	500,000	417,738	1,251,213	833,475	199.5%	751,213	150.2%	BASF Reclaimed Water
FUND 105 Total		6,226	500,100	417,804	1,251,273	833,469	199.5%	751,173	150.2%	
106-3220 INTEREST INCOME		3,969	2,447	2,447	2,500	53	2.2%	53	2.2%	
106-3221 CHANGE IN VALUE - UBS		51,824	49,250	58,187	60,000	1,813	3.1%	10,750	21.8%	
106-3222 LOAN: HOTEL/MOTEL PRINCIPAL		152,080	275,196	275,196	0	-275,196	-100.0%	-275,196	-100.0%	
FUND 106 Total		207,873	326,893	335,830	62,500	-273,330	-81.4%	-264,393	-80.9%	
208-3220 INTEREST INCOME		49	15	126	125	-1	-0.8%	110	733.3%	
208-3221 CHANGE IN VALUE - UBS		1,030	1,025	17	15	-2	-11.8%	-1,010	-98.5%	
FUND 208 Total		1,079	1,040	143	140	-3	-2.1%	-900	-86.5%	
210-3220 INTEREST INCOME		7	5	14	15	1	7.1%	10	200.0%	
FUND 210 Total		7	5	14	15	1	7.1%	10	200.0%	
380-3010 LOAN REIMBURSEMENT		486,000	721,000	938,195	500,000	-428,195	-46.1%	-221,000	-30.7%	Woodshore Reimbursements
380-3220 INTEREST INCOME		0	0	-1	0	1	-100.0%	0	0.0%	
FUND 380 Total		486,000	721,000	938,194	500,000	-428,194	-46.1%	-221,000	-30.7%	

DETAILED REVENUE BUDGET BY FUND

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	INC BUD-PROJ		INC FROM BUDGET		COMMENTS
			BUDGET	PROJECTn		\$	%	\$	%	
600-3010	REVENUE - SELF FUNDING	511	0	0	0	0	0.0%	0	0.0%	
600-3015	REVENUE - SECTION 125	34,501	45,000	35,213	35,000	-213	-0.6%	-10,000	-22.2%	
FUND	600 Total	35,012	45,000	35,213	35,000	-213	-0.6%	-10,000	-22.2%	
	Grand Total	15,436,052	17,477,210	17,288,973	18,436,998	1,148,025	6.6%	959,788	5.5%	
106-3901	REC TO ACCRUAL - LOAN PRINCIPAL	-152,080	-275,196	-275,196	0	275,196	-100.0%	275,196	-100.0%	
380-3901	REC TO ACCRUAL - LOAN REIMB	-486,000	-721,000	-928,195	-500,000	428,195	-46.1%	221,000	-30.7%	Wood shore Reimbursements

DETAILED REVENUE BUDGET BY CATEGORY

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	INC BUD-PROJ		INC FROM BUDGET		COMMENTS
			BUDGET	PROJECTn		\$	%	\$	%	
01-3010	TAX - AD VALOREM: CURRENT	2,194,238	2,247,783	2,282,554	2,546,545	263,991	11.6%	298,762	13.3%	Tax Rate reduction from \$0.672 to \$0.6498: ROLLBACK
01-3020	TAX - AD VALOREM: DELINQUENT	46,206	60,000	48,935	50,000	1,065	2.2%	-10,000	-16.7%	
01-3030	TAX - AD VALOREM: PEN & INTRST	32,488	30,000	33,664	32,500	-1,164	-3.5%	2,500	8.3%	
	01. PROPERTY TAXES Total	2,272,932	2,337,783	2,365,133	2,629,045	263,892	11.2%	291,262	12.5%	
01-3070	TAX - SALES TAX REVENUE	917,056	987,061	1,038,000	1,076,960	38,960	3.8%	89,899	9.1%	3.9% Increase over Projection
01-3070A	TAX - SALES TAX (KROGER)	0	0	0	183,500	110,100	0.0%	183,500	0.0%	assumes 10 Year \$3.7M payback - 8 Months
05-3070	TAX - SALES TAX REVENUE	611,371	658,041	692,000	717,973	25,973	3.8%	59,932	9.1%	4% Increase over Projection
05-3070A	TAX - SALES TAX (KROGER)	0	0	0	122,333	73,400	0.0%	122,333	0.0%	assumes 10 Year \$3.7M payback - 8 Months
06-3070	TAX - SALES TAX REVENUE	764,214	822,551	865,600	898,091	32,491	3.8%	75,540	9.2%	4% Increase over Projection
06-3070A	TAX - SALES TAX (KROGER)	0	0	0	152,917	91,750	0.0%	152,917	0.0%	assumes 10 Year \$3.7M payback - 8 Months
	02. SALES TAXES Total	2,292,641	2,467,653	2,595,600	3,151,774	372,674	14.4%	684,121	27.7%	
01-3080	TAX - INDUSTRIAL DISTRICT	1,429,400	1,457,988	1,450,322	1,473,527	23,205	1.6%	15,539	1.1%	1.6% Increase over Projection
	03. INDUSTRIAL DISTRICT Total	1,429,400	1,457,988	1,450,322	1,473,527	23,205	1.6%	15,539	1.1%	
01-3090	TAX - FRANCHISE/UTILITIES	565,350	570,000	563,466	570,000	6,534	1.2%	0	0.0%	
	04. FRANCHISE TAXES Total	565,350	570,000	563,466	570,000	6,534	1.2%	0	0.0%	
04-3010	TAX - HOTEL/MOTEL TAX REVENUE	699,068	656,000	860,000	850,000	-10,000	-1.2%	194,000	29.6%	
	05. HOTEL/MOTEL TAXES Total	699,068	656,000	860,000	850,000	-10,000	-1.2%	194,000	29.6%	
01-3075	TAX - BINGO TAX	1,277	2,750	0	0	0	0.0%	-2,750	-100.0%	
01-3095	TAX - MIXED BEVERAGE TAX	27,831	23,500	28,964	28,000	-964	-3.3%	4,500	19.1%	
	06. OTHER TAXES Total	29,108	26,250	28,964	28,000	-964	-3.3%	1,750	6.7%	
01-3100	M/C - MUNICIPAL COURT REVENUE	492,794	500,000	523,800	530,000	6,200	1.2%	30,000	6.0%	
01-3101	M/C - TECHNOLOGY REVENUE	14,872	15,255	15,480	15,033	-447	-2.9%	-222	-1.5%	
01-3102	M/C - SECURITY REVENUE	11,151	11,440	11,608	11,273	-335	-2.9%	-167	-1.5%	
01-3103	M/C - JUDICIAL SUPPORT REVENUE	1,440	1,550	1,358	1,319	-39	-2.9%	-231	-14.9%	
01-3105	M/C - WARRANT SECTION	64,404	70,000	61,673	65,000	3,327	5.4%	-5,000	-7.1%	
01-3197	M/C - CASH OVER/SHORT	-57	100	-134	0	134	-100.0%	-100	-100.0%	
	07. MUNICIPAL COURT Total	584,604	598,345	613,785	622,625	8,840	1.4%	24,280	4.1%	
01-3130	PMT - LIENS REVENUE	36,658	15,000	23,527	22,500	-1,027	-4.4%	7,500	50.0%	
01-3135	PMT - CONTRACT SERVICES/MOWING	1,075	1,500	175	175	0	0.0%	-1,325	-88.3%	
01-3140	PMT - OCCUPATIONAL TAX	5,539	5,600	5,302	5,500	198	3.7%	-100	-1.8%	
01-3145	PMT - ZONING FEES	195	250	150	150	0	0.0%	-100	-40.0%	
01-3150	PMT - BUILDING PERMITS	60,457	55,000	130,525	80,000	-50,525	-38.7%	25,000	45.5%	
01-3151	PMT - HEALTH FEES	9,958	11,000	10,030	10,500	470	4.7%	-500	-4.5%	
01-3155	PMT - ALARM	5,988	6,000	6,216	6,000	-216	-3.5%	0	0.0%	
01-3156	PMT - STORM WATER PERMITS	788	400	2,565	750	-1,815	-70.8%	350	87.5%	
01-3160	PMT - ELECTRICAL PERMITS	7,090	10,000	14,616	12,000	-2,616	-17.9%	2,000	20.0%	
01-3165	PMT - CERTIF OF OCCUPANCY	2,170	2,500	1,184	2,000	816	68.9%	-500	-20.0%	
01-3170	PMT - PLUMBING PERMITS	3,048	3,750	5,441	5,000	-441	-8.1%	1,250	33.3%	
01-3175	PMT - IRRIGATION	119	150	326	326	0	0.0%	176	117.3%	
01-3180	PMT - A/C & HEATING PERMITS	2,179	2,750	3,777	3,500	-277	-7.3%	750	27.3%	
01-3185	PMT - GAS PERMITS	832	1,000	1,521	1,250	-271	-17.8%	250	25.0%	
	08. PERMITS Total	136,095	114,900	205,355	149,651	-55,704	-27.1%	34,751	30.2%	
03-3010	EMS - AMBULANCE CALL RECEIPTS	659,460	665,000	686,737	685,000	-1,737	-0.3%	20,000	3.0%	
03-3020	EMS - VOLUNTARY - UTILITY BILLS	242,762	248,000	243,879	243,500	-379	-0.2%	-4,500	-1.8%	
03-3030	EMS - DONATIONS/FUND RAISERS	9,621	9,000	9,756	9,500	-256	-2.6%	500	5.6%	
	09. EMS Total	911,843	922,000	940,372	938,000	-2,372	-0.3%	16,000	1.7%	

DETAILED REVENUE BUDGET BY CATEGORY

ACCT#	DESCRIPTION	2013-2014		2014-2015		2015-2016		INC BUD-PROJ		INC FROM BUDGET		COMMENTS
		ACTUAL	BUDGET	PROJECTED	BUDGET	BUDGET	BUDGET	\$	%	\$	%	
01-3230	GRB - GARBAGE FEES	1,226,350	1,230,000	1,242,867	1,240,000			-2,867	-0.2%	10,000	0.8%	
01-3235	GRB - PENALTY GARBAGE FEES	17,367	18,500	17,567	18,000			433	2.5%	-500	-2.7%	
01-3245	GRB - REFRIGERANT RECOVERY FEE	0	50	0	0			0	0.0%	-50	-100.0%	
01-3250	GRB - GARBAGE BAG SALES	25,447	26,500	25,757	25,750			-7	0.0%	-750	-2.8%	
01-3255	GRB - RECYCLE BAG SALES	3,072	3,150	3,171	3,150			-21	-0.7%	0	0.0%	
10. GARBAGE Total		1,272,135	1,278,200	1,289,362	1,286,900			-2,462	-0.2%	8,700	0.7%	
02-3010	W/S - WATER SERVICE REVENUE	1,581,666	1,798,000	1,655,044	1,935,000			279,956	16.9%	137,000	7.6%	13.9% Increase due to BWA Increases
02-3020	W/S - SEWER SERVICE REVENUE	1,517,335	1,730,000	1,585,332	1,851,000			265,668	16.8%	121,000	7.0%	13.9% Increase due to BWA Increases
02-3025	W/S - LATE PENALTY	42,659	45,000	42,758	45,000			2,242	5.2%	0	0.0%	
02-3030	W/S - WATER TAP FEE	2,044	2,750	3,194	3,200			6	0.2%	450	16.4%	
02-3040	W/S - SEWER TAP FEE	1,150	3,500	1,150	1,500			350	30.4%	-2,000	-57.1%	
02-3041	W/S - DISCONNECT FEE	31,863	27,500	35,929	35,000			-929	-2.6%	7,500	27.3%	
02-3042	W/S - CONNECT FEE	7,350	8,000	8,375	8,250			-125	-1.5%	250	3.1%	
02-3197	W/S - CASH OVER/SHORT	-104	100	-49	-49			0	0.0%	-149	-149.0%	
11. WATER & SEWER Total		3,183,963	3,614,850	3,331,733	3,878,901			547,168	16.4%	264,051	7.3%	
01-3260	PKS: PARKS & REC REVENUE	9,414	8,750	8,830	9,000			170	1.9%	250	2.9%	
01-3261	PKS: FITNESS CENTER REVENUE	30,595	36,000	29,943	30,000			57	0.2%	-6,000	-16.7%	
01-3262	PKS: COMMUNITY CENTER REVENUE	9,350	10,000	4,875	0			-4,875	-100.0%	-10,000	-100.0%	
01-3263	PKS: STRATTON RDG CONCESSION REV	10,308	8,500	9,082	9,000			-82	-0.9%	500	5.9%	
01-3264	PKS: SOFTBALL/BASEBALL REVENUE	40,174	35,000	39,947	40,000			53	0.1%	5,000	14.3%	
01-3265	PKS: POOL REVENUES	32,983	40,000	33,523	33,000			-523	-1.6%	-7,000	-17.5%	
01-3266	PKS: EVENT CENTER REVENUE	15,580	17,500	15,133	15,000			-133	-0.9%	-2,500	-14.3%	
01-3269	PKS: EVENT PARKS REVENUE	385	0	0	0			0	0.0%	0	0.0%	
12. PARKS Total		148,790	155,750	141,333	136,000			-5,333	-3.8%	-19,750	-12.7%	
04-3110	SPECIAL OLYMPICS REVENUE	500	2,500	0	0			0	0.0%	-2,500	-100.0%	
13. OTHER FESTIVALS Total		500	2,500	0	0			0	0.0%	-2,500	-100.0%	
07-3300	GTMF - MOSQUITO CHASE	3,869	5,000	3,941	4,000			59	1.5%	-1,000	-20.0%	
07-3320	GTMF - CONTEST/ADULT-CHILDREN	12,195	12,000	12,320	12,500			180	1.5%	500	4.2%	
07-3330	GTMF - ADMISSION/TICKETS	53,544	62,500	53,544	53,500			-44	-0.1%	-9,000	-14.4%	
07-3340	GTMF - BEER	26,027	30,000	26,027	26,000			-27	-0.1%	-4,000	-13.3%	
07-3345	GTMF - ICE	1,222	1,000	1,222	1,200			-22	-1.8%	200	20.0%	
07-3350	GTMF - FOOD/NON-FOOD BOOTHS	13,200	18,000	14,980	15,000			20	0.1%	-3,000	-16.7%	
07-3360	GTMF - CARNIVAL	10,623	10,000	10,623	10,623			0	0.0%	623	6.2%	
07-3370	GTMF - SOUVENIR BOOTH	3,947	3,100	4,082	4,000			-82	-2.0%	900	29.0%	
07-3390	GTMF - SPONSORSHIPS	38,100	40,000	48,850	49,000			150	0.3%	9,000	22.5%	
14. GREAT TX MOSQUITO FESTIVAL Total		162,727	181,600	175,589	175,823			234	0.1%	-5,777	-3.2%	
01-3280	GRANT REVENUE	0	128,500	126,000	2,500			-123,500	-98.0%	-126,000	-98.1%	
03-3280	GRANT REVENUE	0	2,000	2,064	2,000			-64	-3.1%	0	0.0%	
05-3280	GRANT REVENUE	0	500,000	0	0			0	0.0%	-500,000	-100.0%	
15. GRANTS Total		0	630,500	128,064	4,500			-123,564	-96.5%	-626,000	-99.3%	
01-3282	BISD SECURITY REVENUE	0	0	0	0			0	0.0%	0	0.0%	
01-3283	RICHWOOD FEES	6,000	6,000	6,000	0			-6,000	-100.0%	-6,000	-100.0%	Richwood: Cancelling Animal Control
02-3060	RICHWOOD - CONTRIBUTION-WWTP	183,760	165,000	195,269	247,835			52,566	26.9%	82,835	50.2%	Includes 2013 COO payment - WWTP
02-3061	RICHWOOD - WW TRANS LINE LEASE	132,269	133,299	133,300	134,366			1,066	0.8%	1,067	0.8%	
03-3283	RICHWOOD FEES	65,000	70,000	70,000	75,000			5,000	7.1%	5,000	7.1%	\$5,000 Increase - Richwood - EMS
16. INTERGOVERNMENTAL Total		387,029	374,299	404,569	457,201			52,632	13.0%	82,902	22.1%	

DETAILED REVENUE BUDGET BY CATEGORY

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	INC BUD-PROJ		INC FROM BUDGET		COMMENTS
			BUDGET	PROJECTN		\$	%	\$	%	
01-3220	INTEREST INCOME	320	95	431	431	0	0.0%	336	353.7%	
01-3221	CHANGE IN VALUE - UBS	6,834	6,500	3,663	6,500	2,837	77.5%	0	0.0%	
02-3220	INTEREST INCOME	343	425	230	250	20	8.7%	-175	-41.2%	
02-3221	CHANGE IN VALUE - UBS	4,419	4,500	78	75	-3	-3.8%	-4,425	-98.3%	
03-3220	INTEREST INCOME	80	0	22	20	-2	-9.1%	20	0.0%	
04-3220	INTEREST INCOME	160	300	56	50	-6	-10.7%	-250	-83.3%	
05-3220	INTEREST INCOME	153	150	179	179	0	0.0%	29	19.3%	
05-3221	CHANGE IN VALUE - UBS	36,764	36,250	9,662	10,000	338	3.5%	-26,250	-72.4%	
06-3220	INTEREST INCOME	261	300	133	133	0	0.0%	-167	-55.7%	
06-3221	CHANGE IN VALUE - UBS	25,605	24,250	33,613	30,000	-2,613	-8.0%	5,750	23.7%	
07-3220	INTEREST INCOME	79	0	0	0	0	0.0%	0	0.0%	
101-3220	INTEREST INCOME	945	525	1,315	1,250	-65	-4.9%	725	138.1%	
102-3220	INTEREST INCOME	4	5	0	0	0	0.0%	-5	-100.0%	
102-3221	CHANGE IN VALUE - UBS	2,895	2,750	3,065	3,000	-65	-2.1%	250	9.1%	
103-3220	INTEREST INCOME	1	0	0	0	0	0.0%	0	0.0%	
104-3220	INTEREST INCOME	38	40	24	25	1	4.2%	-15	-37.5%	
105-3220	INTEREST INCOME	377	100	66	60	-6	-9.1%	-40	-40.0%	
106-3220	INTEREST INCOME	3,969	2,447	2,447	2,500	53	2.2%	53	2.2%	
106-3221	CHANGE IN VALUE - UBS	51,824	49,250	58,187	60,000	1,813	3.1%	10,750	21.8%	
208-3220	INTEREST INCOME	49	15	126	125	-1	-0.8%	110	733.3%	
208-3221	CHANGE IN VALUE - UBS	1,030	1,025	17	15	-2	-11.8%	-1,010	-98.5%	
210-3220	INTEREST INCOME	7	5	14	15	1	7.1%	10	200.0%	
380-3220	INTEREST INCOME	0	0	-1	0	1	-100.0%	0	0.0%	
17. INTEREST/CHANGE-IN-VALUE Total		136,157	128,932	112,327	114,628	2,301	2.0%	-14,304	-11.1%	Projection includes Centerpoint Rebates
01-3190	MISCELLANEOUS REVENUE	61,927	60,000	99,623	60,000	-39,623	-39.8%	0	0.0%	
01-3195	CREDIT CARD PROCESS FEES	2,631	2,750	3,282	3,000	-282	-8.6%	250	9.1%	
01-3210	FLING FEES	60	40	60	60	0	0.0%	20	50.0%	
01-3229	SALE OF ASSETS	72,360	10,000	-15,165	25,000	40,165	-264.9%	15,000	150.0%	
01-3257	APT INSPECTION BILLING	64,914	67,000	65,520	65,500	-20	0.0%	-1,500	-2.2%	
01-3258	FIRE SERVICE BILLING	0	15,000	0	0	0	0.0%	-15,000	-100.0%	
01-3275	DONATIONS/GIFT REVENUE	26,000	32,944	28,483	0	-28,483	-100.0%	-32,944	-100.0%	
01-3300	ISSUANCE OF CAPITAL LEASE	0	175,426	175,426	0	-175,426	-100.0%	-175,426	-100.0%	
01-3400	INSURANCE RECOVERY	16,680	15,000	32,613	15,000	-17,613	-54.0%	0	0.0%	
02-3190	MISCELLANEOUS REVENUE	21,569	4,000	995	1,000	5	0.5%	-3,000	-75.0%	
02-3195	CONTRIBUTED CAPITAL RESERVES	261,425	0	2,828	0	-2,828	-100.0%	0	0.0%	
02-3229	SALE OF ASSETS	0	0	0	1,500	-2,280	-60.3%	1,500	0.0%	
03-3060	PERMIT FEES	0	500	260	250	-10	-3.8%	-250	-50.0%	
03-3190	MISCELLANEOUS REVENUE	640	250	513	500	-13	-2.5%	250	100.0%	
03-3300	ISSUANCE OF CAPITAL LEASE	0	17,054	17,054	0	-17,054	-100.0%	-17,054	-100.0%	
103-3010	DONATIONS - BEAUTIFICATION	375	500	396	400	4	1.0%	-100	-20.0%	
103-3190	MISCELLANEOUS REVENUE	0	1,000	0	0	0	0.0%	-1,000	-100.0%	
104-3010	FORFEITURES/RESTITUTION	0	10,000	0	0	0	0.0%	-10,000	-100.0%	
104-3015	PD SEIZURE FUNDS	3,353	5,000	10,969	10,000	-969	-8.8%	5,000	100.0%	
104-3190	MISCELLANEOUS REVENUE	1,2836	2,000	0	2,000	2,000	0.0%	0	0.0%	
105-3275	DONATIONS/GIFT REVENUE	5,849	-500,000	417,738	1,251,213	833,475	199.5%	1,751,213	-350.2%	BASF Reclaimed Water
106-3222	LOAN: HOTEL/MOTEL PRINCIPAL	152,080	275,196	275,196	0	-275,196	-100.0%	-275,196	-100.0%	

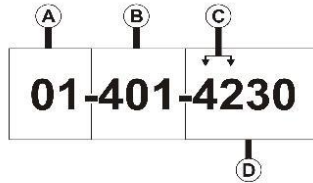
DETAILED REVENUE BUDGET BY CATEGORY

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	INC BUD-PROJ		INC FROM BUDGET		COMMENTS
			BUDGET	PROJECTn		\$	%	\$	%	
380-3010	LOAN REIMBURSEMENT	486,000	721,000	928,195	500,000	-428,195	-46.1%	-221,000	-30.7%	Wood shore Reimbursements
600-3010	REVENUE - SELF FUNDING	511	0	0	0	0	0.0%	0	0.0%	
600-3015	REVENUE - SECTION 125	34,501	45,000	35,213	35,000	-213	-0.6%	-10,000	-22.2%	
18. MISCELLANEOUS Total		1,223,710	999,660	2,082,979	1,970,423	-112,556	-5.4%	1,010,763	105.3%	
TOTAL		15,436,052	16,477,210	17,288,973	18,436,998	964,525	5.6%	1,959,788	11.9%	
106-3901	REC TO ACCRUAL- LOAN PRINCIPAL	-152,080	-275,196	-275,196	0	275,196	-100.0%	275,196	-100.0%	
380-3901	REC TO ACCRUAL - LOAN REIMB	-486,000	-721,000	-928,195	-500,000	428,195	-46.1%	221,000	-30.7%	Wood shore Reimbursements



**BUDGET: FY 2015-2016
EXPENSE CLASSIFICATION
MAJOR EXPENSE ACCOUNTS**

List below is a breakdown of expenses, showing category and account levels of expenses with descriptions of what makes up the account. The first two digits of the account# are used to categorize expenses into salaries, benefits, maintenance, utility, service, sundry, debt, equip replacement, and capital categories. The remaining digits of the account number break the category into specific account breakdowns.



ACCT#	ACCOUNT NAME	ACCOUNT DESCRIPTION
40. SALARIES		
4010	SUPERVISION	Administrators, supervisors, department heads, and others exercising discretion and having supervisory responsibilities.
4020	OPERATIONAL	Includes all salaries other than supervision and part-time summer employees.
4021	PART-TIME SUMMER EMPLOYEES	Includes the salary of all summer employees (usually in the Parks Department).
4030	OVERTIME	This account was broken out this fiscal year. It includes all overtime earned.
4040	LONGEVITY	This account was broken out this fiscal year. It includes the payment of longevity.
4099	SALARY XFR	This account is used to transfer salaries from department to department, or fund to fund.
41. BENEFITS		
4130	FICA	City's share of FICA is 7.65% (6.2% FICA & 1.45% Medicare) as required by the IRS
4140	WORKERS COMP	Required by law.
4150	UNEMPLOYMENT INSURANCE	Required by law. City is a reimbursing entity, not a reporting entity.



BUDGET: FY 2015-2016
EXPENSE CLASSIFICATION
MAJOR EXPENSE ACCOUNTS

ACCT#	ACCOUNT NAME	ACCOUNT DESCRIPTION
4160	HOSPITALIZATION	Hospitalization, accident, and life insurance on employees of the City. Currently using Aetna as our medical insurance provider.
4165	DENTAL	Dental/Vision insurance provide by the City to our employees. Currently using Assurant Dental.
4170	TMRS / RETIREMENT	This account is used for the City portion of TMRS (Texas Municipal Retirement System) payments made as matching for the employee contribution. The City currently pay 10.45% of gross salary. The percentage will increase to 11.25% as of 01/01/11. This account also includes retirement payments for volunteer firefighters.
4180	UNIFORMS	Includes all articles of clothing, such as: uniforms, slickers, raincoats, caps, badges, and leather goods worn as part of a uniform, protective clothing, etc., including uniform rental. This account also includes clothing allowances to police officer. This account will need to be broken out into uniform allowances and clothing. Cash payments in the form of a uniform allowance is considered taxable income, unless receipts are account for. Clothing expenses for employees are not considered taxable income.
4190	TRAINING	Tuition, registration fees, and other expenses associated with training. Plan to merge the travel account with the training account in the new budget year.
4199	BENEFITS XFR	This account is used to transfer benefits from department to department, or fund to fund.
42. SUPPLIES		
4210	OFFICE SUPPLIES	Includes expendable supplies necessary for use in operation of the office, such as: adding machines and tape, paper, pens, pencils, blank books, blue prints, clips, envelopes, erasers, file folders, ink, maps, printing supplies, forms, and other office related expenses that do not qualify as a capital expenditure.



BUDGET: FY 2015-2016
EXPENSE CLASSIFICATION
MAJOR EXPENSE ACCOUNTS

ACCT#	ACCOUNT NAME	ACCOUNT DESCRIPTION
4220	MINOR TOOLS, ETC	Includes instruments, tools and utensils liable to loss, theft and rapid deterioration, such as: axes, brushes, chains, chamois skins, cleaning tools, crowbars, mops, punches, rope, shovels, spray guns, spotlights, tire changers, tire reair kits, tubes, water cans, binders, welding torches, wrenches, staplers, and any other items that do not qualify as a capital expenditure or an office supply.
4230	GAS, OIL, & GREASE	Includes gasoline, grease and lubricating oil (does not include repair parts). Gas, oil, and diesel are account for in the Service Center and then charged based on usage to each department monthly.
4240	EXPENDABLES	Includes all small supplies other than office supplies that are used up, such as: Alcohol, cleaning preparations, deoderants, disinfectants, dog and cat food, first aid supplies, grease removers, ice, kerosene, laundry soap, oxygen, sprays, wax, weed killers, janatorial supplies, welding rods, etc.
4250	POSTAGE & SHIPPING	Any expenditure postage related.
4260	JAIL FEES	Any expenditure related related to maintenance of people in the jail. Meals, mattresses, suits, etc.
4270	CHEMICALS	All chemical expenditures: chlorine, sodium, hexametaphosphate, and other chemicals used as cleaning agents, etc.
43. MAINTENANCE		
4310	MAINTENANCE - BLDG & GROUNDS	All expenditures, either material contract, covering repairs, maintenance, parts and materials.
4320	EQUIPMENT REPAIRS	Includes repairs and maintenance of equipment.
4330	REPAIRS & MAINTENANCE	Other repairs and maintenance.
4350	SERVICE CENTER PRO-RATA	Represents the pro-rata share of the cost of the Service Center according to vehicles operated by the respective departments and charged to that department.
4360	RADIO REPAIRS	Radio equipment repairs.



BUDGET: FY 2015-2016
EXPENSE CLASSIFICATION
MAJOR EXPENSE ACCOUNTS

ACCT#	ACCOUNT NAME	ACCOUNT DESCRIPTION
4370	LINE MAINTENANCE	
44. UTILITIES		
4410	ELECTRIC	Includes the electrical expenses excluding street lighting and traffic signals.
4420	CABLE / INTERNET	Includes any cable or internet expenses.
4430	TELEPHONE	Includes any telephone billing: land-line phones, cell phones, air cards, or repairs of such.
45. SERVICES		
4530	BANK CARD FEES	Includes any banking fees: service charges, stop payment or wire fees, and credit card discount fees.
4570	CONTRACT SERVICES	Includes all contractually related fees: Auditors, Industrial District, SPCA, SBCT, electricians, equipment rentals, engineers, appraisers, and other professionals.
4571	CONTRACT LABOR	Account is used for temporary workers used in Streets, and Sanitation.
46. SUNDRY		
4610	DUES & SUBSCRIPTIONS	Expenses for professional certifications, memberships, etc that are not charged to training.
4620	TRAVEL OPERATIONAL	Will be merged with training the the budget year.
4630	INSURANCE - VEHICLES	Self-Explanatory. Using TML (Texas Municipal League) as our current insurance carrier.
4640	INSURANCE - BUILDINGS	Self-Explanatory. Using TML (Texas Municipal League) as our current insurance carrier.
4699	CONTINGENCY	Used for unforeseen expenditures throughout the year. Spending must be approved by council, and amount is governed by Charter.
47. DEBT SVC / EMERG MGT		
4700	DEBT SVC	Expenditures related to debt such as interest and principal payments, paying agent fees, etc.



**BUDGET: FY 2015-2016
EXPENSE CLASSIFICATION
MAJOR EXPENSE ACCOUNTS**

ACCT#	ACCOUNT NAME	ACCOUNT DESCRIPTION
4705	EMERGENCY MANAGEMENT	Expenditure directed to emergency management. Self-Explanatory.
47xx	HURRICANE IKE	Accounts were setup to specifically account for expenditures related to Hurricane Ike. No longer in use.
48. XFR EQUIP REPL		
4850	EQUIP REPL XFR FROM GOVT FUNDS	Money sent to the Equipment Replacment Fund to fund large capital item of a number of years.
4860	EQUIP REPL XFR TO GOVT FUNDS	Money sent back from the Equipment Replacement Fund to purchase large capital items that have been funded over several years and are ready for purchase.
49. CAPITAL		
4910	CAPITAL - OFFICE EQUIPMENT	Capital Items are any item or project that has a life of over 2 years and exceeds either individually or in the aggregate \$5,000.
4920	CAPITAL - MOTOR VEHICLES	Capital Items are any item or project that has a life of over 2 years and exceeds either individually or in the aggregate \$5,000.
4930	CAPITAL - EQUIPMENT	Capital Items are any item or project that has a life of over 2 years and exceeds either individually or in the aggregate \$5,000.
4940	CAPITAL - SPECIAL PROJECTS	Capital Items are any item or project that has a life of over 2 years and exceeds either individually or in the aggregate \$5,000.
4970	CAPITAL - BLDG & GROUNDS	Capital Items are any item or project that has a life of over 2 years and exceeds either individually or in the aggregate \$5,000.



BUDGET 2015 - 2016
ACCOUNT BY ACCOUNT SUMMARY

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
4010	SUPERVISION	605,921	680,893	609,699	720,125	110,426	18.1%	39,232	5.8%
4020	OPERATIONAL	2,933,073	3,233,641	2,835,481	3,390,088	554,607	19.6%	156,447	4.8%
4021	PART-TIME SUMMER EMPLOYEES	34,430	40,000	36,515	44,110	7,595	20.8%	4,110	10.3%
4030	OVERTIME	364,286	362,065	372,090	387,714	15,624	4.2%	25,649	7.1%
4040	LONGEVITY	28,548	29,644	27,300	30,856	3,556	13.0%	1,212	4.1%
4050	CLOTHING ALLOWANCE	3,279	3,300	3,407	3,300	-107	-3.1%	0	0.0%
4099	SALARY TRANSFERS	0	-278	0	-5,180	-5,180	0.0%	-4,902	1763.3%
	40. SALARIES Total	3,969,537	4,349,265	3,884,492	4,571,013	686,521	17.7%	221,748	5.1%
4130	FICA	295,644	332,177	280,348	346,044	65,696	23.4%	13,867	4.2%
4140	WORKERS COMP	79,835	80,580	79,077	79,089	12	0.0%	-1,491	-1.9%
4150	UNEMPLOYMENT INSURANCE	238	10,000	1,500	9,000	7,500	500.0%	-1,000	-10.0%
4160	INSURANCE MEDICAL/LIFE/DENTAL	603,455	746,456	640,402	760,424	120,022	18.7%	13,968	1.9%
4165	CLAIMS - SECTION 125 PYMTS	37,817	43,000	27,890	35,000	7,110	25.5%	-8,000	-18.6%
4170	TMRS	464,832	481,420	440,907	484,045	43,138	9.8%	2,625	0.5%
4190	TRAINING	33,107	48,500	32,625	48,985	16,360	50.1%	485	1.0%
4199	BENEFIT TRANSFERS	0	-98	0	-2,056	-2,056	0.0%	-1,958	1997.6%
	41. BENEFITS Total	1,514,928	1,742,035	1,502,749	1,760,532	257,783	17.2%	18,497	1.1%
4210	OFFICE SUPPLIES	46,094	50,435	48,815	47,635	-1,180	-2.4%	-2,800	-5.6%
4211	CHRISTMAS DECORATIONS	1,101	1,800	653	1,600	947	145.0%	-200	-11.1%
4220	MINOR TOOLS & EQUIPMENT	49,240	54,640	48,853	52,255	3,402	7.0%	-2,385	-4.4%
4230	GAS, OIL & GREASE	277,792	272,850	230,119	253,550	23,431	10.2%	-19,300	-7.1%
4240	EXPENDABLES	87,047	100,050	91,254	100,626	9,372	10.3%	576	0.6%
4241	SUPPLIES - COMMUNITY SERVICE	114	100	11	100	89	809.1%	0	0.0%
4242	MISCELLANEOUS SUPPLIES	10,679	6,400	7,113	6,600	-513	-7.2%	200	3.1%
4243	STRATTON RIDGE EXPENSES	8,183	12,900	8,664	14,000	5,336	61.6%	1,100	8.5%
4250	POSTAGE & SHIPPING	22,662	24,292	29,026	29,445	419	1.4%	5,153	21.2%
4251	MISCELLANEOUS SUPPLIES	0	0	23	100	77	334.8%	100	0.0%
4260	MISCELLANEOUS	4,357	2,700	4,819	4,000	-819	-17.0%	1,300	48.1%
4270	CHEMICALS	26,763	33,880	28,202	32,700	4,498	15.9%	-1,180	-3.5%
4280	UNIFORMS	23,237	23,600	23,602	23,450	-152	-0.6%	-150	-0.6%
	42. SUPPLIES Total	557,269	583,647	521,154	566,061	44,907	8.6%	-17,586	-3.0%
4310	MAINTENANCE - BLDG & GROUNDS	70,883	68,841	67,019	83,390	16,371	24.4%	14,549	21.1%
4320	EQUIPMENT REPAIRS	144,434	95,450	128,197	128,050	-147	-0.1%	32,600	34.2%
4330	FUEL OPERATED EQUIPMENT	260,182	193,400	187,375	196,150	8,775	4.7%	2,750	1.4%
4350	GENERATOR EXPENSE	629	2,000	77	2,000	1,923	2497.4%	0	0.0%
4360	RADIO REPAIRS	4,635	3,825	3,684	3,900	216	5.9%	75	2.0%
4370	MISCELLANEOUS	43,299	85,750	21,442	47,700	26,258	122.5%	-38,050	-44.4%
4371	LINE MAINTENANCE - SEWER	2,242	65,000	22,500	30,000	7,500	33.3%	-35,000	-53.8%
4380	ROAD REPAIR - MATERIAL	4,874	17,000	16,882	16,600	-282	-1.7%	-400	-2.4%
4390	STORM SEWER PIPE	12,120	15,000	14,913	15,000	87	0.6%	0	0.0%
	43. MAINTENANCE Total	543,298	546,266	462,089	522,790	60,701	13.1%	-23,476	-4.3%
4410	ELECTRIC	499,263	420,988	441,249	451,456	10,207	2.3%	30,468	7.2%
4411	ELECTRIC - WATER	55,611	65,320	61,069	65,000	3,931	6.4%	-320	-0.5%
4412	ELECTRIC - SEWER	30,669	37,120	30,073	34,000	3,927	13.1%	-3,120	-8.4%
4415	ELECTRIC - TRAFFIC SIGNALS	2,556	4,250	2,151	2,750	599	27.8%	-1,500	-35.3%
4420	CABLE / INTERNET	17,208	17,456	14,435	14,940	505	3.5%	-2,516	-14.4%
4430	TELEPHONE	88,305	87,227	98,412	97,075	-1,337	-1.4%	9,848	11.3%
4450	WATER - MUNICIPAL FACILITIES	2,305	2,500	2,151	10,120	7,969	370.5%	7,620	304.8%
	44. UTILITIES Total	695,917	634,861	649,540	675,341	25,801	4.0%	40,480	6.4%
4510	STIPENDS	36,600	36,600	36,600	36,600	0	0.0%	0	0.0%
4520	STIPENDS / FEES	63,368	77,000	75,719	72,000	-3,719	-4.9%	-5,000	-6.5%
4530	BANK CARD FEES	23,253	17,355	25,163	25,500	337	1.3%	8,145	46.9%
4535	CHAMBER VISITOR'S EVENTS	25,025	45,000	45,000	45,000	0	0.0%	0	0.0%
4536	CENTER FOR ARTS & SCIENCES	185,000	195,000	195,000	225,000	30,000	15.4%	30,000	15.4%
4540	MISCELLANEOUS	4,796	15,150	12,952	34,150	21,198	163.7%	19,000	125.4%
4542	SPECIAL OLYMPICS EXPENSES	-3,774	2,125	2,020	2,500	480	23.8%	375	17.6%
4545	CHRISTMAS IN THE PARK	6,644	12,100	8,138	12,800	4,662	57.3%	700	5.8%
4550	COPY MACHINE RENTAL	3,297	3,180	3,289	3,180	-109	-3.3%	0	0.0%
4555	SPECIAL SERVICES	70,113	80,240	58,373	75,864	17,491	30.0%	-4,376	-5.5%
4556	COKE ACCOUNT SPENDING	4,535	4,800	644	4,800	4,156	645.3%	0	0.0%



BUDGET 2015 - 2016
ACCOUNT BY ACCOUNT SUMMARY

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
4560	JURY PAYMENTS	330	400	400	400	0	0.0%	0	0.0%
4570	CONTRACT SERVICES	940,585	974,877	978,441	1,050,388	71,947	7.4%	75,511	7.7%
4571	CONTRACT LABOR	175,965	173,035	185,182	186,885	1,703	0.9%	13,850	8.0%
4572	CONTRACT SERVICES - BWA WATER	700,800	821,250	821,250	959,950	138,700	16.9%	138,700	16.9%
4573	CONTRACT SERVICES - BRA WWTP	627,492	643,943	644,195	665,884	21,689	3.4%	21,941	3.4%
4574	ELECTRICIANS	366	1,500	0	750	750	0.0%	-750	-50.0%
4575	EQUIPMENT RENTAL/LEASE	2,410	2,710	2,195	2,910	715	32.6%	200	7.4%
45. SERVICES Total		2,866,805	3,106,265	3,094,561	3,404,561	310,000	10.0%	298,296	9.6%
4610	DUES & SUBSCRIPTIONS	53,041	54,801	55,582	60,031	4,449	8.0%	5,230	9.5%
4612	GTMF - CONTEST/ADULT-CHILDREN	4,002	3,700	4,027	4,700	673	16.7%	1,000	27.0%
4620	TRAVEL OPERATIONAL	18,931	20,700	22,940	23,800	860	3.7%	3,100	15.0%
4621	GTMF - DISTRIBUTION-ENTERTAIN	65,518	85,000	84,369	104,900	20,531	24.3%	19,900	23.4%
4622	GTMF - STAGE/SOUND/LIGHTS	17,233	20,000	17,233	19,000	1,767	10.3%	-1,000	-5.0%
4630	INSURANCE - VEHICLES	70,554	76,485	69,752	78,848	9,096	13.0%	2,363	3.1%
4632	GTMF - CONCESSIONS-BOOTHES	313	600	313	600	287	91.7%	0	0.0%
4640	INSURANCE - BUILDINGS	62,940	63,994	63,626	66,806	3,180	5.0%	2,812	4.4%
4641	GTMF - LOGISTICS/TRAFFIC/PARK	945	700	945	950	5	0.5%	250	35.7%
4642	GTMF - LOGISTICS/ELECTRICAL	9,843	9,000	9,843	10,000	157	1.6%	1,000	11.1%
4643	GTMF - LOGISTICS/TRASH/TOILETS	3,543	5,300	3,543	5,500	1,957	55.2%	200	3.8%
4644	GTMF - LOGISTICS/EXHIBITOR SVC	0	100	0	100	100	0.0%	0	0.0%
4645	GTMF - LOGISTICS/SECURITY	10,192	12,900	10,192	13,450	3,258	32.0%	550	4.3%
4650	INSURANCE - LIABILITY	59,117	57,780	52,849	56,752	3,903	7.4%	-1,028	-1.8%
4651	BONDS, NOTARY, ETC.	788	850	704	850	146	20.7%	0	0.0%
4655	MISC SUNDRY EXPENSES	125	15,000	15,000	15,000	0	0.0%	0	0.0%
4660	SPECIAL PROJECTS	63,056	190,995	115,780	354,620	238,840	206.3%	163,625	85.7%
4661	GTMF - PUBLICITY/FEST POSTERS	916	950	916	1,300	384	41.9%	350	36.8%
4663	GTMF - PUBLICITY/BANNERS/SIGNS	15	150	15	175	160	1066.7%	25	16.7%
4664	GTMF - PUBLICITY/BROCHURES	0	250	0	200	200	0.0%	-50	-20.0%
4665	GTMF - PUBLICITY/NEWPAPR/RADIO	16,220	18,250	25,495	19,500	-5,995	-23.5%	1,250	6.8%
4666	ELECTIONS	3,171	5,000	12,406	7,500	-4,906	-39.5%	2,500	50.0%
4667	PUBLICATION & RECORDING FEES	5,309	6,500	12,500	7,500	-5,000	-40.0%	1,000	15.4%
4670	MISCELLANEOUS	56,749	53,950	51,218	55,150	3,932	7.7%	1,200	2.2%
4671	SENIOR CREDITS - SEWER	14,931	13,920	13,606	14,000	394	2.9%	80	0.6%
4675	GTMF - MISC EXPENSE	1,530	0	1,577	1,500	-77	-4.9%	1,500	0.0%
4680	GTMF - TRAVEL	0	150	0	0	0	0.0%	-150	-100.0%
4691	GTMF - CONTINGENCY	18,485	21,350	19,023	20,900	1,877	9.9%	-450	-2.1%
4698	PENALTIES, FEES, DMG & INTERST	251	0	0	0	0	0.0%	0	0.0%
4699	CONTINGENCY	180	83,406	0	534,805	534,805	0.0%	451,399	541.2%
46. SUNDRY Total		557,898	821,781	663,454	1,478,437	814,983	122.8%	656,656	79.9%
4701	ISSUANCE OF BONDS	-4,500,000	0	0	0	0	0.0%	0	0.0%
4705	EMERGENCY MANAGEMENT	1,795	5,000	3,500	3,500	0	0.0%	-1,500	-30.0%
4710	KROGER REFUND	0	0	0	203,750	203,750	0.0%	203,750	0.0%
4730	DEBT	259,139	385,221	385,221	106,350	-278,871	-72.4%	-278,871	-72.4%
4731	PRINCIPAL - COO 2005 EDC	170,000	175,000	175,000	185,000	10,000	5.7%	10,000	5.7%
4733	INTEREST - COO 2005 EDC	99,372	92,708	92,708	85,848	-6,860	-7.4%	-6,860	-7.4%
4735	DEBT	118,967	122,447	122,447	125,000	2,553	2.1%	2,553	2.1%
4740	INTEREST - COO 2013	203,741	277,628	277,628	274,828	-2,800	-1.0%	-2,800	-1.0%
4745	PRINCIPAL - COO 2013	425,000	380,000	380,000	385,000	5,000	1.3%	5,000	1.3%
4790	INTEREST - CAPITAL LEASE	3,395	1,337	1,337	15	-1,322	-98.9%	-1,322	-98.9%
4795	PRINCIPAL - CAPITAL LEASE	38,401	115,459	115,459	121,323	5,864	5.1%	5,864	5.1%
4799	OTHER DEBT COSTS	199,809	2,650	2,850	3,150	300	10.5%	500	18.9%
47. DEBT/EMERGENCY MGT Total		-2,980,381	1,557,450	1,556,150	1,493,764	-62,386	-4.0%	-63,686	-4.1%
4850	XFR TO EQ REPL 106	0	25,000	0	0	0	0.0%	-25,000	-100.0%
4860	XFR FROM EQ REPL 106	0	100,000	0	100,000	100,000	0.0%	0	0.0%
48. EQUIPMENT REPLACEMENT Total		0	125,000	0	100,000	100,000	0.0%	-25,000	-20.0%
4910	CAPITAL - OFFICE EQUIPMENT	193,446	366,940	280,261	315,000	34,739	12.4%	-51,940	-14.2%
4920	CAPITAL - MOTOR VEHICLES	424,950	471,328	503,366	270,000	-233,366	-46.4%	-201,328	-42.7%
4925	CAPITAL - TRAFFIC SIGNALS	23,102	0	0	0	0	0.0%	0	0.0%
4935	CAPITAL - DRAINAGE PROJECTS	90,260	500,000	4,936	364,179	359,243	7278.0%	-135,821	-27.2%
4940	CAPITAL - EQUIPMENT	636,951	551,674	554,709	336,318	-218,391	-39.4%	-215,356	-39.0%



BUDGET 2015 - 2016
ACCOUNT BY ACCOUNT SUMMARY

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
4951	SCHNEIDER PERFORMANCE CONTRACT	5,361,063	289,453	289,453	0	-289,453	-100.0%	-289,453	-100.0%
4960	CAPITAL - MISCELLANEOUS	3,829,525	299,001	200,033	2,000,000	1,799,967	899.8%	1,700,999	568.9%
4970	CAPITAL - BLDG & GROUNDS	7,200	294,636	297,845	183,800	-114,045	-38.3%	-110,836	-37.6%
4971	CAPITAL - WELL & PRODTN LINES	0	350,000	350,000	0	-350,000	-100.0%	-350,000	-100.0%
4972	CAPITAL - METERS & HYDRANTS	21,506	51,400	47,407	70,900	23,493	49.6%	19,500	37.9%
4975	CAPITAL - SPECIAL PROJECTS	0	50,000	50,000	21,462	-28,538	-57.1%	-28,538	-57.1%
4980	CAPITAL - MISCELLANEOUS	257,877	3,110,000	17,840	4,690,000	4,672,160	26189.2%	1,580,000	50.8%
4981	CAPITAL - SEWER LINE EXTENSION	291,603	198,957	148,413	200,000	51,587	34.8%	1,043	0.5%
4982	CAPITAL - BASF RECLAIMED WATER	5,849	500,000	417,738	1,251,213	833,475	199.5%	751,213	150.2%
4990	CAPITAL - PROPERTY	69,145	0	0	0	0	0.0%	0	0.0%
49.	CAPITAL Total	11,212,477	7,033,389	3,162,001	9,702,872	6,540,871	206.9%	2,669,483	38.0%
5000	SERVICE CENTER PRO-RATA	0	0	0	0	0	0.0%	0	0.0%
5010	TRANSFER T/F GENERAL FUND 01	-813,396	-138,755	-148,755	7,293	156,048	-104.9%	146,048	-105.3%
5011	TRANSFERS - ADMIN FEES TO GF	0	0	0	0	0	0.0%	0	0.0%
5012	TRANSFER CO 2005 TO GEN FUND	0	0	0	0	0	0.0%	0	0.0%
5013	TRANSFER CO 2013 TO DEBT SVC	0	0	0	0	0	0.0%	0	0.0%
5020	TRANSFER T/F ENTERPRISE 02	-5,815,727	473,238	613,648	-10,477	-624,125	-101.7%	-483,715	-102.2%
5030	TRANSFER T/F EMS 03	94,280	205,732	205,732	150,000	-55,732	-27.1%	-55,732	-27.1%
5040	TRANSFER T/F HOTEL/MOTEL 04	-3,000	0	0	-73,816	-73,816	0.0%	-73,816	0.0%
5050	TRANSFER T/F STREETS, & DRG	-1,072,125	-50,000	-50,000	-125,000	-75,000	150.0%	-75,000	150.0%
5060	TRANSFER T/F EDC	0	0	0	-130,000	-130,000	0.0%	-130,000	0.0%
5068	TRANSFER T/F CONSTRUCTN GF 101	244,586	0	0	0	0	0.0%	0	0.0%
5070	TRANSFER T/F UNEMPL INS 102	-238	-10,000	0	-9,000	-9,000	0.0%	1,000	-10.0%
5072	TRANSFER T/F BEAUTIFICATN 103	2,960	3,500	3,500	6,000	2,500	71.4%	2,500	71.4%
5076	TRANSFER T/F CONSTRUCTN EF 105	5,288,375	0	0	0	0	0.0%	0	0.0%
5078	TRANSFER T/F EQUIP REPL GF 106	-3,800,000	0	0	0	0	0.0%	0	0.0%
5086	TRANSFER T/F CHAPTER 380	5,551,285	-483,715	-624,125	0	624,125	-100.0%	483,715	-100.0%
5092	TRANSFER T/F HEALTH FUND 600	323,000	0	0	0	0	0.0%	0	0.0%
5094	TRANSFER T/F DEBT SVC 400	0	0	0	185,000	185,000	0.0%	185,000	0.0%
50.	INTERFUND TRANSFERS Total	0	0	0	0	0	0.0%	0	0.0%
	Grand Total	18,937,748	20,499,959	15,496,190	24,275,371	8,779,181	56.7%	3,775,412	18.4%



FISCAL YEAR 2015-2016
SUMMARY BY FUND-DEPT / CATEGORY

01-401	ADMINISTRATIVE	100
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CATEGORY SUMMARY										
CATEGORY DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG BUD-BUD			
		BUDGET	PROJECTn		\$	%	\$	%		
40 SALARIES	119,332	100,841	93,084	105,908	12,824	13.8%	5,067	5.0%		
41 BENEFITS	26,422	28,056	21,159	23,163	2,004	9.5%	-4,893	-17.4%		
42 SUPPLIES	26,700	22,542	28,194	25,526	-2,668	-9.5%	2,984	13.2%		
43 MAINTENANCE	18,559	13,635	12,600	13,750	1,150	9.1%	115	0.8%		
44 UTILITIES	30,944	34,325	28,245	30,406	2,161	7.7%	-3,919	-11.4%		
45 SERVICES	18,074	33,629	38,799	33,837	-4,962	-12.8%	208	0.6%		
46 SUNDRY	48,263	41,928	49,983	45,411	-4,572	-9.1%	3,483	8.3%		
47 BONDS / LEASES	0	0	0	0	0	0.0%	0	0.0%		
48 TRANSFER - EQUIP REPL	0	0	0	0	0	0.0%	0	0.0%		
49 CAPITAL OUTLAY	69,145	45,000	45,000	0	-45,000	-100.0%	-45,000	-100.0%		
TOTAL EXPENSES:	357,439	319,956	317,064	278,001	-39,063	-12.3%	-41,955	-13.1%		
50 INTERFUND TRANSFERS	0	0	0	0	0	0.0%	0	0.0%		
55 YE TO ACCRUAL	0	0	0	0	0	0.0%	0	0.0%		
NON-DEPARTMENTAL:	0	0	0	0	0	0.0%	0	0.0%		
NET:	357,439	319,956	317,064	278,001	-39,063	-12.3%	-41,955	-13.1%		

PERSONNEL BUDGET

Budgeted Positions:	2015-2016				2014-2015				2013-2014			
	FT	PT	TMP		FT	PT	TMP		FT	PT	TMP	
City Manager	1				1				1			
City Secretary	1				1				1			
Budgeted Employees:	2	0	0		2	0	0		2	0	0	
Contract Labor												
NET:	2	0	0		2	0	0		2	0	0	



FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT LISTING

01-401

ADMINISTRATIVE

100

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTED		\$	%	\$	%
01-401-4010	SUPERVISION	113,305	115,754	110,084	122,515	12,431	11.3%	6,761	5.8%
01-401-4020	OPERATIONAL	43,676	44,632	43,047	47,320	4,273	9.9%	2,688	6.0%
01-401-4040	LONGEVITY	864	960	901	984	83	9.2%	24	2.5%
01-401-4099	SALARY TRANSFERS	-38,513	-60,505	-60,948	-64,911	-3,963	6.5%	-4,406	7.3%
01-401-4130	FICA	9,319	12,343	10,320	10,874	554	5.4%	-1,469	-11.9%
01-401-4140	WORKERS COMP	220	220	216	216	0	0.0%	-4	-1.8%
01-401-4160	INSURANCE MEDICAL/LIFE/DENTAL	11,745	15,703	13,380	13,856	476	3.6%	-1,847	-11.8%
01-401-4170	TMRS	16,579	17,667	16,843	17,636	793	4.7%	-31	-0.2%
01-401-4190	TRAINING	1,306	3,300	1,844	3,300	1,456	79.0%	0	0.0%
01-401-4199	BENEFIT TRANSFERS	-12,747	-21,177	-21,444	-22,719	-1,275	5.9%	-1,542	7.3%
01-401-4210	OFFICE SUPPLIES	11,403	7,800	8,695	9,550	855	9.8%	1,750	22.4%
01-401-4220	MINOR TOOLS & EQUIPMENT	642	0	3,990	250	-3,740	-93.7%	250	0.0%
01-401-4230	GAS, OIL & GREASE	-55	0	0	0	0	0.0%	0	0.0%
01-401-4240	EXPENDABLES	4,174	5,200	4,109	4,426	317	7.7%	-774	-14.9%
01-401-4250	POSTAGE & SHIPPING	10,536	9,392	11,250	11,300	50	0.4%	1,908	20.3%
01-401-4280	UNIFORMS	0	150	150	0	-150	-100.0%	-150	-100.0%
01-401-4310	MAINTENANCE - BLDG & GROUNDS	18,559	13,385	12,500	13,500	1,000	8.0%	115	0.9%
01-401-4320	EQUIPMENT REPAIRS	0	250	100	250	150	150.0%	0	0.0%
01-401-4410	ELECTRIC	11,956	14,856	11,209	12,500	1,291	11.5%	-2,356	-15.9%
01-401-4420	CABLE / INTERNET	5,686	4,679	4,320	4,800	480	11.1%	121	2.6%
01-401-4430	TELEPHONE	13,302	14,790	12,716	11,306	-1,410	-11.1%	-3,484	-23.6%
01-401-4450	WATER - CITY HALL	0	0	0	1,800	1,800	0.0%	1,800	0.0%
01-401-4540	BANK FEES	2,161	2,000	2,539	2,000	-539	-21.2%	0	0.0%
01-401-4570	CONTRACT SERVICES	14,653	30,369	35,000	30,577	-4,423	-12.6%	208	0.7%
01-401-4571	CONTRACT LABOR	0	0	0	0	0	0.0%	0	0.0%
01-401-4575	EQUIPMENT RENTAL/LEASE	1,260	1,260	1,260	1,260	0	0.0%	0	0.0%
01-401-4610	DUES & SUBSCRIPTIONS	4,457	3,828	3,952	4,978	1,026	26.0%	1,150	30.0%
01-401-4620	TRAVEL OPERATIONAL	2,083	2,000	4,755	2,750	-2,005	-42.2%	750	37.5%
01-401-4630	INSURANCE - VEHICLES	0	0	0	0	0	0.0%	0	0.0%
01-401-4640	INSURANCE - BUILDINGS	20,469	20,500	20,382	21,401	1,019	5.0%	901	4.4%
01-401-4650	INSURANCE - LIABILITY	7,589	7,600	5,507	5,782	275	5.0%	-1,818	-23.9%
01-401-4660	SPECIAL PROJECTS	10,494	3,000	2,981	3,000	19	0.6%	0	0.0%
01-401-4666	ELECTIONS	3,171	5,000	12,406	7,500	-4,906	-39.5%	2,500	50.0%
01-401-4910	CAPITAL - OFFICE EQUIPMENT	0	15,000	15,000	0	-15,000	-100.0%	-15,000	-100.0%
01-401-4970	CAPITAL - BLDG & GROUNDS	0	30,000	30,000	0	-30,000	-100.0%	-30,000	-100.0%
01-401-4990	CAPITAL - PROPERTY	69,145	0	0	0	0	0.0%	0	0.0%
		357,439	319,956	317,064	278,001	-39,063	-12.3%	-41,955	-13.1%



ACCOUNT DETAIL JUSTIFICATION **FISCAL YEAR 2015-2016**
01-401 ADMINISTRATIVE **100**

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-401-4010	SUPERVISION		104,693	113,305	115,754	110,084	122,515
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Management / Supervision Salary	2,080	120,203	Calculated Field			
	Weekly Vacation Buyout		2,312				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-401-4020	OPERATIONAL		53,480	43,676	44,632	43,047	47,320
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Full-Time Employees	2,080	47,320	Calculated Field			
	Part-Time Employees	0	-				
	Temporary Employees	0	-				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-401-4030	OVERTIME		0	0	0	0	0
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Full-Time Employees	0	-				
	Part-Time Employees	0	-				
	Temporary Employees	0	-				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-401-4040	LONGEVITY		1,172	864	960	901	984
	ITEM DESCRIPTION	#	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Longevity Pay (paid 1st week in December)	2	1,056	Calculated Field			-72

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-401-4099	SALARY TRANSFERS		-26,000	-38,513	-60,505	-60,948	-64,911
	ITEM DESCRIPTION	#	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	ADMINISTRATION 01-401 to 02-423	38%	-64,911	Calculated Field			

Dependent Coverage Payments: 0

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-401-4130	FICA		10,484	9,319	12,343	10,320	10,874
	ITEM DESCRIPTION	%	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	7.65% of Accounts Below:	7.65%	13,068	Calculated Field			
	Supervision, Operational, Overtime, Longevity						-2,194

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-401-4140	WORKERS COMP		208	220	220	216	216
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Prior Year x 1	0.0%	216	Calculated Field			

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-401-4150	UNEMPLOYMENT INSURANCE		0	0	0	0	0
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
				Calculated Field			

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-401-4160	INSURANCE MEDICAL/LIFE/DENTAL		16,806	11,745	15,703	13,380	13,856
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Life Insurance / ADD	0.20000	34	Calculated Field			
	Dental / Vision	\$ 16.64 10%	\$18.30 439				
	Employee Health:	\$ 647.00 0.0%	\$ 647.00				-2,145
	#FT Emp	2	15,528				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-401-4170	TMRS		18,163	16,579	17,667	16,843	17,636
	ITEM DESCRIPTION	PPDS	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	OCT - DEC	7 10.77%		Calculated Field			
	JAN - SEP	20 10.15%					
	Weighted Average	10.32%	17,636				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-401-4190	TRAINING		1,095	1,306	3,300	1,844	3,300
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	City Manager Professional Development		1,500				
	Computer Training - City Clerk		300				
	City Clerk - Professional Training		1,500				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-401-4199	BENEFIT TRANSFERS		-9,880	-12,747	-21,177	-21,444	-22,719
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	ADMINISTRATION - XFR 01-401-4099 TO 02-423	35%	-22,719				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-401-4210	OFFICE SUPPLIES		8,749	11,403	7,800	8,695	9,550
	ITEM DESCRIPTION	#	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Copy Paper (50 Cases)	\$ 32	1,400	<-- Currently most all copy paper			
	Printer/Fax Cartridges		1,250	is charged to Administrative			
	Stationery		1,400				
	Plotter Supplies		2,500				
	Miscellaneous Office Supplies		3,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-401-4220	MINOR TOOLS & EQUIPMENT		0	642	0	3,990	250
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Miscellaneous		250		Projection: Plotter Purchase		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-401-4230	GAS, OIL & GREASE		0	-55	0	0	0
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	NO VEHICLES IN THIS DEPT						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-401-4240	EXPENDABLES		5,422	4,174	5,200	4,109	4,426
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Coffee/Creamer/Cokes, Etc.		500		Expenses for Retirements		1,000
	Flowers: Sympathy/Retirement/Etc		400		Flags for City Hall		600
	Employment ADS		676		Christmas Decorations		250
	Janitorial Supplies		500		Misc Expenses		500

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-401-4250	POSTAGE & SHIPPING		10,285	10,536	9,392	11,250	11,300
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Postage Meter Refills & Actual Postage		8,850		PO Box 997 Call Service Box Fee	599	1,200
	Misc FEDEX / UPS Shipments		300		Misc Postage		300
	Misc Postage Supplies		250		Permit Fees #17, 18		400

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-401-4280	UNIFORMS		0	0	150	150	0
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	NOT USING IN THIS DEPT		-				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-401-4310	MAINTENANCE - BLDG & GROUNDS		11,672	18,559	13,385	12,500	13,500
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Pest Control - Quarterly Fee	140	560		Windows Cleaning		750
	Light Bulbs		500		C & S Janitorial		9,600
	Misc: Keys, Other Maintenance		500		Misc Improvements to City Hall		1,500
	** Annual Termite Inspection		90				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-401-4320	EQUIPMENT REPAIRS		0	0	250	100	250
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Miscellaneous		250				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-401-4410	ELECTRIC		12,546	11,956	14,856	11,209	12,500
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Storage Building	0.06566	12,500				
	City Hall						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-401-4420	CABLE / INTERNET		0	5,686	4,679	4,320	4,800
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Comcast used to not charge us	400	4,800				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-401-4430	TELEPHONE		26,116	13,302	14,790	12,716	11,306
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	PRI System	\$155.00	1,860		Telephone Repairs		600
	Comcast: Voice Box	\$230.00	2,760		Miscellaneous		500
	Cell Phone - City Manager	\$60.00	720				
	New Phone System: VOIP LEASE	\$695.18	4,866	<-- 36 Mo Lease / Budgeted 7 Months			

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-401-4450	WATER - CITY HALL		0	0	0	0	1,800
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
		150	1,800				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-401-4540	BANK FEES		1,770	2,161	2,000	2,539	2,000
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Account Analysis Fees		2,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-401-4570	CONTRACT SERVICES		9,896	14,653	30,369	35,000	30,577
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Jason Key: Website Hosting		300		Projection Includes Zoning Map Update \$5,500		
	Tyler Technologies: Accounting Software Maint		14,500		Fire Ext Inspections		25
	Cobra/FSA Monthly Admin Charge	230	2,760		Shredder Svc - Monthly	110	1,320
	Talx Corporation: Unemployment Claims		900		Email Service (Rackspace.com)	56	672
	Misc: Jason Crews/Appraisals/Other		4,500		City Hall - Ozarka Water	50	600
	Copier Overage Charges / Color Copies		2,500		US Healthworks - Drug Testing		1,500
					Miscellaneous		1,000

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-401-4575	EQUIPMENT RENTAL/LEASE		3,891	1,260	1,260	1,260	1,260
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Postage Meter Lease - City Hall - Quarterly	315	1,260				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2009-2010		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-401-4610	DUES & SUBSCRIPTIONS		3,304	4,457	3,828	3,952	4,978
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Membership: Brazosport Chamber		75		Misc Books / Memberships		250
	TX Municipal Clerks Assn (TMCA) Membership		125		Member Service Fee - TML		2,500
	The Facts Subscription - City Hall		153		Brazoria County Hispanic Chamber		525
	Election Law Manual		100		Hispanic Gala Tickets		500
	Notary - City Clerk		150		Chamber Banquet Table		600



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016

01-401 ADMINISTRATIVE

100

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016	
					BUDGET	PROJECTION		BUDGET
01-401-4620	TRAVEL OPERATIONAL		3,077	2,083	2,000	4,755		2,750
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION				AMOUNT\$
	Election Law Seminar		500	Projection includes Brazoria Cty Day				
	Mileage Reimb's		750	Hotel Expenses				1,500

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-401-4640	INSURANCE - BUILDINGS		16,814	20,469	20,500	20,382	21,401
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
		5%	21,401				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-401-4650	INSURANCE - LIABILITY		1,227	7,589	7,600	5,507	5,782
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
		5%	5,782				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-401-4660	SPECIAL PROJECTS		21,066	10,494	3,000	2,981	3,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Health Fair Sponsorship 2016		3,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-401-4666	ELECTIONS		4,853	3,171	5,000	12,406	7,500
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Non-Charter Review Year		7,500				
	Does not Include Notices for Elections 01-402-4667						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-401-4910	CAPITAL - OFFICE EQUIPMENT		22,796	0	15,000	15,000	0
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-401-4970	CAPITAL - BLDG & GROUNDS		7,400	0	30,000	30,000	0
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-401-4990	CAPITAL - PROPERTY		0	69,145	0	0	0
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

TOTAL:	341,105	357,439	319,956	317,064	278,001
	0	0	0	0	0



FISCAL YEAR 2015–2016
SUMMARY BY FUND-DEPT / CATEGORY

01-402	LEGISLATIVE	200
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CATEGORY SUMMARY									
CATEGORY DESCRIPTION		2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	01-402 LEGISLATIVE		CHG BUD-BUD	
			BUDGET	PROJECTn		\$	%	\$	%
40	SALARIES	0	0	0	0	0	0.0%	0	0.0%
41	BENEFITS	13	2,000	1,440	1,500	60	4.2%	-500	-25.0%
42	SUPPLIES	599	1,920	250	1,000	750	300.0%	-920	-47.9%
43	MAINTENANCE	0	0	0	0	0	0.0%	0	0.0%
44	UTILITIES	0	0	0	0	0	0.0%	0	0.0%
45	SERVICES	240,304	201,543	189,983	212,176	22,193	11.7%	10,633	5.3%
46	SUNDRY	30,747	33,026	36,339	32,523	-3,816	-10.5%	-503	-1.5%
47	BONDS / LEASES	0	0	0	0	0	0.0%	0	0.0%
48	TRANSFER - EQUIP REPL	0	0	0	0	0	0.0%	0	0.0%
49	CAPITAL OUTLAY	0	0	0	0	0	0.0%	0	0.0%
TOTAL EXPENSES:		271,663	238,489	228,012	247,199	19,187	8.4%	8,710	3.7%

50	INTERFUND TRANSFERS	0	0	0	0	0	0.0%	0	0.0%
55	YE TO ACCRUAL	0	0	0	0	0	0.0%	0	0.0%
NON-DEPARTMENTAL:		0	0	0	0	0	0.0%	0	0.0%

NET:	271,663	238,489	228,012	247,199	19,187	8.4%	8,710	3.7%
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PERSONNEL BUDGET					
Budgeted Positions:	JOB CLASS	CURRENT		TOTAL # OF POSITIONS	
		FULL-TIME	PT/TEMP		
NO CITY EMPLOYEES IN THIS DEPARTMENT					



FISCAL YEAR 2015–2016	
BUDGETED DEPARTMENTAL ACCOUNT LISTING	
01-402 LEGISLATIVE	200

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
01-402-4140	WORKERS COMP	13	0	0	0	0	0.0%	0	0.0%
01-402-4190	TRAINING	0	2,000	1,440	1,500	60	4.2%	-500	-25.0%
01-402-4210	OFFICE SUPPLIES	45	1,170	0	250	250	0.0%	-920	-78.6%
01-402-4220	MINOR TOOLS & EQUIPMENT	0	750	250	250	0	0.0%	-500	-66.7%
01-402-4240	EXPENDABLES	554	0	0	500	500	0.0%	500	0.0%
01-402-4510	MAYOR STIPEND	3,600	3,600	3,600	3,600	0	0.0%	0	0.0%
01-402-4520	CITY COUNCIL STIPENDS	9,000	9,000	9,000	9,000	0	0.0%	0	0.0%
01-402-4540	CODIFICATION	2,215	3,000	2,913	3,000	87	3.0%	0	0.0%
01-402-4555	SPECIAL SERVICES	36,325	47,450	42,768	48,139	5,371	12.6%	689	1.5%
01-402-4570	CONTRACT SERVICES	189,164	138,493	131,702	148,437	16,735	12.7%	9,944	7.2%
01-402-4610	DUES & SUBSCRIPTIONS	6,582	7,310	7,332	7,560	228	3.1%	250	3.4%
01-402-4620	TRAVEL OPERATIONAL	890	1,250	828	1,000	172	20.8%	-250	-20.0%
01-402-4650	INSURANCE - ERRORS & OMISSIONS	17,966	17,966	15,679	16,463	784	5.0%	-1,503	-8.4%
01-402-4667	PUBLICATION & RECORDING FEES	5,309	6,500	12,500	7,500	-5,000	-40.0%	1,000	15.4%
		271,663	238,489	228,012	247,199	19,187	8.4%	8,710	3.7%



ACCOUNT DETAIL JUSTIFICATION **FISCAL YEAR 2015-2016**

01-402 LEGISLATIVE **200**

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-402-4140	WORKERS COMP		0	13	0	0	-
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-402-4190	TRAINING		315	0	2,000	1,440	1,500
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	TML - Annual Conference		1,000	Misc Training & Reimbursements			500

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-402-4210	OFFICE SUPPLIES		0	45	1,170	0	250
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Other Misc Supplies		230				
	Council Name Tag		20				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-402-4220	MINOR TOOLS & EQUIPMENT		0	0	750	250	250
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
			250				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-402-4240	EXPENDABLES		502	554	0	0	500
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Misc Expendables		250	Reception Food Trays			250

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-402-4510	MAYOR STIPEND		3,600	3,600	3,600	3,600	3,600
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Monthly Pymt to Mayor per Charter	300	3,600				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-402-4520	CITY COUNCIL STIPENDS		9,000	9,000	9,000	9,000	9,000
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Monthly Pymt to City Council per Charter	5	9,000				
	5 members x \$150/mo	150					

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-402-4540	CODIFICATION		3,697	2,215	3,000	2,913	3,000
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Ordinance Supplements		3,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-402-4555	SPECIAL SERVICES		19,251	36,325	47,450	42,768	48,139
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Budget Workshops		250	Christmas Employee Gift Cards		2,496	2,680
	BCCA Dinners		2,000	Misc Vegetable Trays			300
	BCCA: Host City		2,750	Fireman's Banquet			3,000
	Brazosport Cham of Comm: Annual Dinner		650	Dinners: Placesettings / Etc			350
	Boards & Commissions Dinner		3,476	Boards Appreciation Gifts			500
	Employee Appreciation Dinner(s)/Luncheon(s)		4,000	So Brazoria County Transit (SBCT)		24,460	25,683
	Employee Appreciation Awards (Cash)		650	Miscellaneous			1,750
	Brazoria County Alliance: Quarterly Luncheons		100				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-402-4570	CONTRACT SERVICES		112,876	189,164	138,493	131,702	148,437
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Brazoria Cty Appraisal District (Last Yr: \$4,294) 6%+	4,552	18,208	Misc Services			500
	So Brazoria Co Animal Shelter (Last Yr: \$76,030)	8.35%	82,379	Blackboard Connect - Call System			9,000
	Industrial District - Hugh Landrum	4,667	5,000	Tax Collection Ro'Vin Garret Tax Office		1,291	1,350
				Audit Fees - Kennemer, Masters (\$23,000)		32,000	32,000



ACCOUNT DETAIL JUSTIFICATION

FISCAL YEAR 2015-2016

01-402 LEGISLATIVE

200

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-402-4610	DUES & SUBSCRIPTIONS		6,285	6,582	7,310	7,332	7,560
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Escrow Account - County - Copies		1,500		BCCA Membership		25
	Texas Social Security Program - ERS of TX		35		Brazoria County Alliance: Membership		5,500
	Membership: HGAC		500				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-402-4620	TRAVEL OPERATIONAL		981	890	1,250	828	1,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Expense Reimbursement: TML Conference		1,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-402-4650	INSURANCE - ERRORS & OMISSIONS		15,631	17,966	17,966	15,679	16,463
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Prior Year + %Inc	5.0%	16,463				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-402-4667	PUBLICATION & RECORDING FEES		7,946	5,309	6,500	12,500	7,500
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Public Hearing Notices; Bid Notices; Misc		4,500		Other Notices		2,000
	Advertisements / Classifieds		1,000		Projection: Charter Review Postings \$9,236		

TOTAL:	180,084	271,663	238,489	228,012	247,199
	0	0	0	0	-



FISCAL YEAR 2015-2016

SUMMARY BY FUND-DEPT / CATEGORY

01-403	LEGAL	300
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CATEGORY SUMMARY									
CATEGORY DESCRIPTION		2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	01-403 LEGAL		CHG BUD-BUD	
			BUDGET	PROJECTn		\$	%	\$	%
40 SALARIES		0	0	0	0	0	0.0%	0	0.0%
41 BENEFITS		0	0	0	0	0	0.0%	0	0.0%
42 SUPPLIES		0	0	0	0	0	0.0%	0	0.0%
43 MAINTENANCE		0	0	0	0	0	0.0%	0	0.0%
44 UTILITIES		0	0	0	0	0	0.0%	0	0.0%
45 SERVICES		37,834	46,150	42,219	65,150	22,931	54.3%	19,000	41.2%
46 SUNDRY		0	0	0	0	0	0.0%	0	0.0%
47 BONDS / LEASES		0	0	0	0	0	0.0%	0	0.0%
48 TRANSFER - EQUIP REPL		0	0	0	0	0	0.0%	0	0.0%
49 CAPITAL OUTLAY		0	0	0	0	0	0.0%	0	0.0%
TOTAL EXPENSES:		37,834	46,150	42,219	65,150	22,931	54.3%	19,000	41.2%

50 INTERFUND TRANSFERS	0	0	0	0	0	0	0.0%	0	0.0%
55 YE TO ACCRUAL	0	0	0	0	0	0	0.0%	0	0.0%
NON-DEPARTMENTAL:	0	0	0	0	0	0	0.0%	0	0.0%
NET:	37,834	46,150	42,219	65,150	22,931	54.3%	19,000	41.2%	

PERSONNEL BUDGET

Budgeted Positions:	JOB CLASS	CURRENT		TOTAL # OF POSITIONS	
		FULL-TIME	PT/TEMP		
NO CITY EMPLOYEES IN THIS BUDGET					



FISCAL YEAR 2015-2016	
BUDGETED DEPARTMENTAL ACCOUNT LISTING	
01-403	LEGAL 300

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTIONS		\$	%	\$	%
01-403-4510	ATTORNEY - RETAINER	18,000	18,000	18,000	18,000	0	0.0%	0	0.0%
01-403-4520	ADDITIONAL CITY ATTORNEY FEES	19,414	18,000	16,719	18,000	1,281	7.7%	0	0.0%
01-403-4540	ATTORNEY - SPECIAL	420	10,150	7,500	29,150	21,650	288.7%	19,000	187.2%
		37,834	46,150	42,219	65,150	22,931	54.3%	19,000	41.2%



ACCOUNT DETAIL JUSTIFICATION		FISCAL YEAR 2015-2016	
01-403	LEGAL	300	

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-403-4510	ATTORNEY - RETAINER		17,700	18,000	18,000	18,000	18,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Wallace Shaw - Monthly Retainer	1,500	18,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-403-4520	ADDITIONAL CITY ATTORNEY FEES		18,657	19,414	18,000	16,719	18,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Wallace Shaw - Amount exceeding Retainer	1,500	18,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-403-4540	ATTORNEY - SPECIAL		1,475	420	10,150	7,500	29,150
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Olson & Olson - Personnel		3,000	Redistricting LY \$15,000			20,000
	Olson & Olson - Ch 380 / Contracts / Employees		5,000				
	Herra/Boyle - Centerpoint Entex		150				
	Other Legal Svcs		1,000				

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL:	37,832	37,834	46,150	42,219	65,150
	0	0	0	0	-



FISCAL YEAR 2015-2016

SUMMARY BY FUND-DEPT / CATEGORY

01-404	MUNICIPAL COURT	400
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CATEGORY SUMMARY									
CATEGORY DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	01-404		MUNICIPAL COURT		
		BUDGET	PROJECTN		\$	%	\$	%	
40 SALARIES	125,926	139,683	128,846	142,838	13,992	10.9%	3,155	2.3%	
41 BENEFITS	52,926	59,941	55,019	60,394	5,375	9.8%	453	0.8%	
42 SUPPLIES	8,167	8,800	7,038	8,400	1,362	19.4%	-400	-4.5%	
43 MAINTENANCE	2,364	2,390	3,481	2,390	-1,091	-31.3%	0	0.0%	
44 UTILITIES	10,481	10,464	10,243	14,680	4,437	43.3%	4,216	40.3%	
45 SERVICES	68,852	62,422	74,550	75,913	1,363	1.8%	13,491	21.6%	
46 SUNDRY	2,027	1,341	2,707	2,880	173	6.4%	1,539	114.8%	
47 BONDS / LEASES	0	0	0	0	0	0.0%	0	0.0%	
48 TRANSFER - EQUIP REPL	0	0	0	0	0	0.0%	0	0.0%	
49 CAPITAL OUTLAY	0	75,000	50,000	0	-50,000	-100.0%	-75,000	-100.0%	
TOTAL EXPENSES:	270,743	360,041	331,884	307,495	-24,389	-7.3%	-52,546	-14.6%	

50 INTERFUND TRANSFERS	0	0	0	0	0	0.0%	0	0.0%	
55 YE TO ACCRUAL	0	0	0	0	0	0.0%	0	0.0%	
NON-DEPARTMENTAL:	0	0	0	0	0	0.0%	0	0.0%	

NET:	270,743	360,041	331,884	307,495	-24,389	-7.3%	-52,546	-14.6%	
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PERSONNEL BUDGET

Budgeted Positions:	2015-2016			2014-2015			2013-2014		
	FT	PT	TMP	FT	PT	TMP	FT	PT	TMP
COURT CLERK	1			1			1		
DEPUTY COURT CLERK	2			2			1		
WARRANT OFFICER (xfr - Police Dept)	1			1			1		
Budgeted Employees:	4	0	0	4	0	0	3	0	0
Contract Labor				0					
NET:	4	0	0	4	0	0	3	0	0



FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT LISTING

01-404

MUNICIPAL COURT

400

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
01-404-4020	OPERATIONAL	83,090	92,590	84,233	95,493	11,260	13.4%	2,903	3.1%
01-404-4030	OVERTIME	0	0	81	0	-81	-100.0%	0	0.0%
01-404-4040	LONGEVITY	196	400	312	462	150	48.1%	62	15.5%
01-404-4099	SALARY TRANSFERS	42,640	46,693	44,220	46,883	2,663	6.0%	190	0.4%
01-404-4130	FICA	6,339	7,114	6,471	7,341	870	13.4%	227	3.2%
01-404-4140	WORKERS COMP	276	276	271	271	0	0.0%	-5	-1.8%
01-404-4160	INSURANCE MEDICAL/LIFE/DENTAL	19,712	23,526	22,159	23,970	1,811	8.2%	444	1.9%
01-404-4170	TMRS	9,522	10,182	9,253	9,903	650	7.0%	-279	-2.7%
01-404-4190	TRAINING	2,153	2,500	1,385	2,500	1,115	80.5%	0	0.0%
01-404-4199	BENEFIT TRANSFERS	14,924	16,343	15,480	16,409	929	6.0%	66	0.4%
01-404-4210	OFFICE SUPPLIES	3,616	3,050	2,491	2,850	359	14.4%	-200	-6.6%
01-404-4230	GAS, OIL & GREASE	3,779	3,950	2,931	3,750	819	27.9%	-200	-5.1%
01-404-4240	EXPENDABLES	772	1,800	1,616	1,800	184	11.4%	0	0.0%
01-404-4310	MAINTENANCE - BLDG & GROUNDS	164	890	481	890	409	85.0%	0	0.0%
01-404-4320	EQUIPMENT REPAIRS	292	250	150	250	100	66.7%	0	0.0%
01-404-4330	FUEL OPERATED EQUIPMENT	1,908	1,250	2,850	1,250	-1,600	-56.1%	0	0.0%
01-404-4410	ELECTRIC	2,547	3,256	2,541	5,756	3,215	126.5%	2,500	76.8%
01-404-4430	TELEPHONE	7,934	7,208	7,702	7,904	202	2.6%	696	9.7%
01-404-4450	WATER - MUNICIPAL COURT	0	0	0	1,020	1,020	0.0%	1,020	0.0%
01-404-4510	JUDGE	15,000	15,000	15,000	15,000	0	0.0%	0	0.0%
01-404-4530	BANK CARD FEES	5,887	3,975	6,904	6,900	-4	-0.1%	2,925	73.6%
01-404-4560	JURY PAYMENTS	330	400	400	400	0	0.0%	0	0.0%
01-404-4570	CONTRACT SERVICES	47,635	43,047	52,246	53,613	1,367	2.6%	10,566	24.5%
01-404-4610	DUES & SUBSCRIPTIONS	389	203	326	203	-123	-37.7%	0	0.0%
01-404-4620	TRAVEL OPERATIONAL	750	0	1,248	1,500	252	20.2%	1,500	0.0%
01-404-4640	INSURANCE - BUILDINGS	888	888	883	927	44	5.0%	39	4.4%
01-404-4651	BONDS, NOTARY, ETC.	0	250	250	250	0	0.0%	0	0.0%
01-404-4970	CAPITAL - BLDG & GROUNDS	0	75,000	50,000	0	-50,000	-100.0%	-75,000	-100.0%
		270,743	360,041	331,884	307,495	-24,389	-7.3%	-52,546	-14.6%



ACCOUNT DETAIL JUSTIFICATION

FISCAL YEAR 2015-2016

01-404 MUNICIPAL COURT

400

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-404-4020	OPERATIONAL		63,898	83,090	92,590	84,233	95,493
	ITEM DESCRIPTION	Hours	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Full-Time Employees	6,240	95,493		Calculated Field		
	Part-Time Employees	0	-		One-Time Payment		
	Temporary Employees	0	-				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-404-4030	OVERTIME		0	0	0	81	-
	ITEM DESCRIPTION	Hours	AMOUNTS		ITEM DESCRIPTION		AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-404-4040	LONGEVITY		788	196	400	312	462
	ITEM DESCRIPTION	#	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
					Calculated Field		
	Longevity Pay (paid 1st week in December)	3	462				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-404-4099	SALARY TRANSFERS		38,730	42,640	46,693	44,220	46,883
	ITEM DESCRIPTION	#	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	WARRANT OFFICER 01-408	100%	46,883		Transferred from 01-408		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-404-4130	FICA		4,929	6,339	7,114	6,471	7,341
	ITEM DESCRIPTION	%	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	7.65% of Accounts Below:	7.65%	7,341		Calculated Field		
	Supervision, Operational, Overtime, Longevity				One-Time Payment		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-404-4140	WORKERS COMP		261	276	276	271	271
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Prior Year + %Inc	0.0%	271		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-404-4160	INSURANCE MEDICAL/LIFE/DENTAL		23,678	19,712	23,526	22,159	23,970
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Life Insurance / ADD	0.20000	19		Calculated Field		
	Dental / Vision	\$ 16.64 10%	\$18.30 659				
	Employee Health:	647.00 0.0%	647.00				
	#FT Emp	3	23,292				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-404-4170	TMRS		7,376	9,522	10,182	9,253	9,903
	ITEM DESCRIPTION	PPDS	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	OCT - DEC	7 10.77%			Calculated Field		
	JAN - SEP	20 10.15%					
	Weighted Average	10.32%	9,903				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-404-4190	TRAINING		2,316	2,153	2,500	1,385	2,500
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	TMCEC: Yearly Court Training x 2		1,000				
	TMCEC: Municipal Judge Training		1,000				
	Warrant Officer Training / School		500	This includes the Budget for 01-404-4620 (Travel)			



ACCOUNT DETAIL JUSTIFICATION
01-404 MUNICIPAL COURT

FISCAL YEAR 2015-2016
400

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-404-4199	BENEFIT TRANSFERS		14,717	14,924	16,343	15,480	16,409
ITEM DESCRIPTION		#	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
WARRANT OFFICER 01-408		35%	16,409				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-404-4210	OFFICE SUPPLIES		2,352	3,616	3,050	2,491	2,850
ITEM DESCRIPTION			AMOUNTS		ITEM DESCRIPTION		AMOUNTS
Community Svc Forms			300				
File Folders			500				
Misc Office Supplies: Printer Cartridges/etc			400				
Ticket Books			750				
Court Receipt Books			400				
Door Hangers for Warrant Officer			500				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-404-4230	GAS, OIL & GREASE		3,794	3,779	3,950	2,931	3,750
ITEM DESCRIPTION			AMOUNTS		ITEM DESCRIPTION		AMOUNTS
Warrant Officer - Gas/Oil/etc			3,950				
approximately \$312/mo							-200

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-404-4240	EXPENDABLES		1,252	772	1,800	1,616	1,800
ITEM DESCRIPTION			AMOUNTS		ITEM DESCRIPTION		AMOUNTS
Ozarka - Water & Dispenser			500		Coffee/Sugars/Cups, etc		100
Christmas Lunch Reimbursement			150		Court Shirts		500
Sympathy Gifts			300		Cleaning Supplies		250

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-404-4310	MAINTENANCE - BLDG & GROUNDS		730	164	890	481	890
ITEM DESCRIPTION			AMOUNTS		ITEM DESCRIPTION		AMOUNTS
Wireless Alarm Remotes			140		Misc - Keys, Other		250
Misc Repairs to Bldg			500				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-404-4320	EQUIPMENT REPAIRS		398	292	250	150	250
ITEM DESCRIPTION			AMOUNTS		ITEM DESCRIPTION		AMOUNTS
Misc Computer Repair (1)			250				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-404-4330	FUEL OPERATED EQUIPMENT		713	1,908	1,250	2,850	1,250
ITEM DESCRIPTION			AMOUNTS		ITEM DESCRIPTION		AMOUNTS
Warrant Officer's Vehicle			1,250		Projection: Rebuild Transmission \$2,276		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-404-4410	ELECTRIC		2,200	2,547	3,256	2,541	5,756
ITEM DESCRIPTION			AMOUNTS		ITEM DESCRIPTION		AMOUNTS
50% Court 50% Parks thru Mar'2015		0.06566	3,256				
Community Center Portion			2,500		<--- reduced in the Parks Budget		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-404-4430	TELEPHONE		6,221	7,934	7,208	7,702	7,904
ITEM DESCRIPTION			AMOUNTS		ITEM DESCRIPTION		AMOUNTS
City Cell Phone - Judge Randy Smith		200	2,400		Court CC Machine		32 384
City Cell Phone - Asst Judge Bobby Smith					Air Card - Judge; Warrant Officer		70 840
City Cell Phone - Warrant Officer					Miscellaneous		500
City VOIP Phones PRI		155	1,860		Internet		\$160 1,920

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-404-4450	WATER - MUNICIPAL COURT		0	0	0	0	1,020
ITEM DESCRIPTION			AMOUNTS		ITEM DESCRIPTION		AMOUNTS
		\$85	1,020				



ACCOUNT DETAIL JUSTIFICATION
01-404 MUNICIPAL COURT

FISCAL YEAR 2015-2016
400

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-404-4510	JUDGE		14,553	15,000	15,000	15,000	15,000
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Randy Smith	1022	12,264				
	Bobby Smith	228	2,736				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-404-4530	BANK CARD FEES		4,167	5,887	3,975	6,904	6,900
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Credit Card Discount Fees - Emoney	\$575.00	6,900				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-404-4560	JURY PAYMENTS		0	330	400	400	400
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Jury Trials		400				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-404-4570	CONTRACT SERVICES		56,014	47,635	43,047	52,246	53,613
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	C & S Janitorial	184	2,208		Tyler: Loaner Maint		2,500
	Kyrocera: Court Copier	160	1,920		US Healthworks		105
	Tyler Tech: Annual Software Maint		4,800		Killum Pest Control	50	200
	Tyler: Online Court Component	150	1,800		Printer / Cash Drawers		600
	Perdue, Brandon - Collection Fees		39,000				
	Ozarka Water	40	480				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-404-4610	DUES & SUBSCRIPTIONS		203	389	203	326	203
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	TX Municipal Court News		50				
	The Facts		153				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-404-4620	TRAVEL OPERATIONAL		0	750	0	1,248	1,500
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
			1,500				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-404-4640	INSURANCE - BUILDINGS		738	888	888	883	927
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
		5%	927				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-404-4651	BONDS, NOTARY, ETC.		0	0	250	250	250
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Notary Public		250				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-404-4970	CAPITAL - BLDG & GROUNDS		0	0	75,000	50,000	-
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 250,028 270,743 360,041 331,884 307,495



FISCAL YEAR 2015-2016
SUMMARY BY FUND-DEPT / CATEGORY

01-405	FINANCE	500
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CATEGORY SUMMARY					01-405 FINANCE				
CATEGORY DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG BUD-BUD		
		BUDGET	PROJECTn		\$	%	\$	%	
40 SALARIES	90,689	77,478	73,979	81,592	7,613	10.3%	4,114	5.3%	
41 BENEFITS	32,515	26,013	25,528	26,925	1,397	5.5%	912	3.5%	
42 SUPPLIES	1,589	3,500	3,377	2,750	-627	-18.6%	-750	-21.4%	
43 MAINTENANCE	0	250	0	250	250	0.0%	0	0.0%	
44 UTILITES	0	0	0	0	0	0.0%	0	0.0%	
45 SERVICES	6,256	6,180	6,388	6,430	42	0.7%	250	4.0%	
46 SUNDRY	644	750	816	1,085	269	33.0%	335	44.7%	
47 BONDS / LEASES	0	0	0	0	0	0.0%	0	0.0%	
48 TRANSFER - EQUIP REPL	0	0	0	0	0	0.0%	0	0.0%	
49 CAPITAL OUTLAY	0	0	0	0	0	0.0%	0	0.0%	
TOTAL EXPENSES:	131,693	114,171	110,088	119,032	8,944	8.1%	4,861	4.3%	

50 INTERFUND TRANSFERS	0	0	0	0	0	0.0%	0	0.0%		
55 YE TO ACCRUAL	0	0	0	0	0	0.0%	0	0.0%		
NON-DEPARTMENTAL:	0	0	0	0	0	0.0%	0	0.0%		

NET:	131,693	114,171	110,088	119,032	8,944	8.1%	4,861	4.3%		
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PERSONNEL BUDGET

Budgeted Positions:	2015-2016				2014-2015				2013-2014			
	FT	PT	TMP		FT	PT	TMP		FT	PT	TMP	
ACCOUNTANT	1				1				1			
ACCOUNTING CLERK	1				1				1			
FINANCE DIRECTOR **	0				0				0			
Budgeted Employees:	2	0	0	0	2	0	0	0	2	0	0	0
Contract Labor												
NET:	2	0	0	0	2	0	0	0	2	0	0	0

** The Finance Director's positions is being performed by the City Manager.



FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT LISTING

01-405 FINANCE

500

ACCT#	DESCRIPTION	2013-2014	2014-2015		2015-2016	CHG BUD-PROJ		CHG FROM BUDGET	
		ACTUAL	BUDGET	PROJECTED	BUDGET	\$	%	\$	%
01-405-4010	SUPERVISION	39,527	41,530	41,607	44,117	2,510	6.0%	2,587	6.2%
01-405-4020	OPERATIONAL	79,263	81,083	78,268	85,134	6,866	8.8%	4,051	5.0%
01-405-4030	OVERTIME	752	500	13	500	487	3746.2%	0	0.0%
01-405-4040	LONGEVITY	532	852	687	796	109	15.9%	-56	-6.6%
01-405-4099	SALARY TRANSFERS	-29,385	-46,487	-46,596	-48,955	-2,359	5.1%	-2,468	5.3%
01-405-4130	FICA	9,867	9,483	8,183	9,197	1,014	12.4%	-286	-3.0%
01-405-4140	WORKERS COMP	280	280	275	275	0	0.0%	-5	-1.8%
01-405-4160	INSURANCE MEDICAL/LIFE/DEN	16,845	15,696	17,766	18,019	253	1.4%	2,323	14.8%
01-405-4170	TMRS	15,224	13,574	13,193	13,318	125	0.9%	-256	-1.9%
01-405-4190	TRAINING	584	3,250	2,419	3,250	831	34.4%	0	0.0%
01-405-4199	BENEFIT TRANSFERS	-10,285	-16,270	-16,308	-17,134	-826	5.1%	-864	5.3%
01-405-4210	OFFICE SUPPLIES	1,589	3,500	3,377	2,750	-627	-18.6%	-750	-21.4%
01-405-4320	EQUIPMENT REPAIRS	0	250	0	250	250	0.0%	0	0.0%
01-405-4550	COPY MACHINE RENTAL	3,297	3,180	3,289	3,180	-109	-3.3%	0	0.0%
01-405-4570	CONTRACT SERVICES	2,959	3,000	3,099	3,250	151	4.9%	250	8.3%
01-405-4610	DUES & SUBSCRIPTIONS	75	150	75	335	260	346.7%	185	123.3%
01-405-4620	TRAVEL OPERATIONAL	569	600	741	750	9	1.2%	150	25.0%
		131,693	114,171	110,088	119,032	8,944	8.1%	4,861	4.3%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016
01-405 FINANCE 500

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-405-4010	SUPERVISION		37,440	39,527	41,530	41,607	44,117
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Management / Supervision Salary	2,080	43,285		Calculated Field		
	Weekly Vacation Buyout		832				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-405-4020	OPERATIONAL		71,256	79,263	81,083	78,268	85,134
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Full-Time Employees	4,160	85,134		Calculated Field		
	Part-Time Employees	0	-				
	Temporary Employees	0	-				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-405-4030	OVERTIME		1,031	752	500	13	500
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
			500				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-405-4040	LONGEVITY		436	532	852	687	796
	ITEM DESCRIPTION	#	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Longevity Pay (paid 1st week in December)	2	996		Calculated Field		(200)

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-405-4099	SALARY TRANSFERS		-26,437	-29,385	-46,487	-46,596	(48,955)
	ITEM DESCRIPTION	#	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	FINANCE 02-423	38%	(48,955)		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-405-4130	FICA		8,125	9,867	9,483	8,183	9,197
	ITEM DESCRIPTION	%	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	7.65% of Accounts Below:	7.65%	9,987		Calculated Field		
	Supervision, Operational, Overtime, Longevity						-790

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-405-4140	WORKERS COMP		261	280	280	275	275
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Prior Year + %Inc	0.0%	275		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-405-4160	INSURANCE MEDICAL/LIFE/DENTAL		23,947	16,845	15,696	17,766	18,019
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Life Insurance / ADD	0.20000	26		Calculated Field		
	Dental / Vision	\$ 16.64 10%	\$18.30 659				
	Employee Health:	\$ 647 0.0%	\$ 647				-5,958
	#FT Emp	3	23,292				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-405-4170	TMRS		12,584	15,224	13,574	13,193	13,318
	ITEM DESCRIPTION	PPDS	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	OCT - DEC	7 10.77%			Calculated Field		
	JAN - SEP	20 10.15%					
	Weighted Average	10.32%	13,318				



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016
01-405 FINANCE 500

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-405-4190	TRAINING		2,288	584	3,250	2,419	3,250
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Miscellaneous Training		500		PFIA Training		1,500
	Human Resources Training		1,250				

ACCOUNT#	ACCOUNT DESCRIPTION		AMOUNT\$ ACTUAL	ITEM DESCRIPTION ACTUAL	0		AMOUNT\$ BUDGET
					BUDGET	PROJECTION	
01-405-4199	BENEFIT TRANSFERS		-10,046	-10,285	-16,270	-16,308	(17,134)
	ITEM DESCRIPTION	#	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	SALARY XFRS - BENEFIT COMPONENT 02-423	35%	-17,134		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-405-4210	OFFICE SUPPLIES		1,804	1,589	3,500	3,377	2,750
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Budget Books / Materials		500		Check Forms		750
	Printer Cartridges		450		PO Forms		500
	Miscellaneous		250		Tax Forms - W2's / 1099		300

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-405-4320	EQUIPMENT REPAIRS		0	0	250	0	250
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Misc Computer Repairs (1)		250				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-405-4550	COPY MACHINE RENTAL		2,828	3,297	3,180	3,289	3,180
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Kyocera Copier - City Hall	265	3,180				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-405-4570	CONTRACT SERVICES		12,136	2,959	3,000	3,099	3,250
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Tyler Tech: Financial Module		3,250				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-405-4610	DUES & SUBSCRIPTIONS		180	75	150	75	335
ITEM DESCRIPTION			AMOUNTS	ITEM DESCRIPTION			AMOUNTS
SHRM (Society Hum Resources Mgt)			185	<--- Moved from 01-401			
TMHRA - Membership Dues			75	Miscellaneous			75

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-405-4620	TRAVEL OPERATIONAL		0	569	600	741	750
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Public Funds / TMHRA Expenses - Reimb		750				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-405-4698	PENALTIES, FEES, DMG & INTERST		929	0	0	0	-
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Assuming No Activity						

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL:	138,762	131,693	114,171	110,088	119,032
	0	0	0	0	0



FISCAL YEAR 2015-2016

SUMMARY BY FUND-DEPT / CATEGORY

01-407	CODE ENFORCEMENT / BLDG INSPECT	700
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CATEGORY SUMMARY									
CATEGORY DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016		2014-2015		2015-2016	
		BUDGET	PROJECTn	BUDGET		BUDGET	%	\$	%
40 SALARIES	131,218	135,417	129,980	141,131		11,151	8.6%	5,714	4.2%
41 BENEFITS	50,650	52,136	51,196	54,485		3,289	6.4%	2,349	4.5%
42 SUPPLIES	8,519	8,600	7,268	8,900		1,632	22.5%	300	3.5%
43 MAINTENANCE	1,642	500	686	500		-186	-27.1%	0	0.0%
44 UTILITIES	519	525	516	525		9	1.7%	0	0.0%
45 SERVICES	19,445	20,000	19,610	20,000		390	2.0%	0	0.0%
46 SUNDRY	2,242	2,502	1,859	3,923		2,064	111.0%	1,421	56.8%
47 BONDS / LEASES	0	0	0	0		0	0.0%	0	0.0%
48 TRANSFER - EQUIP REPL	0	-19,500	-19,500	0		19,500	-100.0%	19,500	-100.0%
49 CAPITAL OUTLAY	0	19,500	20,649	0		-20,649	-100.0%	-19,500	-100.0%
TOTAL EXPENSES:	214,235	219,680	212,264	229,464		17,200	8.1%	9,784	4.5%

50 INTERFUND TRANSFERS	0	0	0	0		0	0.0%	0	0.0%
55 YE TO ACCRUAL	0	0	0	0		0	0.0%	0	0.0%
NON-DEPARTMENTAL:	0	0	0	0		0	0.0%	0	0.0%

NET:	214,235	219,680	212,264	229,464		17,200	8.1%	9,784	4.5%
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PERSONNEL BUDGET

Budgeted Positions:	2015-2016			2014-2015			2013-2014		
	FT	PT	TMP	FT	PT	TMP	FT	PT	TMP
BUILDING INSPECTOR	1			1			1		
ADMINISTRATIVE SECRETARY CD EN	1			1			1		
CODE ENFORCEMENT OFFICER	1			1			1		
Budgeted Employees:	3	0	0	3	0	0	3	0	0
Contract Labor									
NET:	3	0	0	3	0	0	3	0	0



FISCAL YEAR 2015-2016		
BUDGETED DEPARTMENTAL ACCOUNT LISTING		
01-407	CODE ENFORCEMENT / BLDG INSPECT	700

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
01-407-4010	SUPERVISION	63,801	64,803	62,503	68,058	5,555	8.9%	3,255	5.0%
01-407-4020	OPERATIONAL	65,752	68,778	65,650	71,594	5,944	9.1%	2,816	4.1%
01-407-4030	OVERTIME	473	500	499	0	-499	-100.0%	-500	-100.0%
01-407-4040	LONGEVITY	1,192	1,336	1,328	1,479	151	11.4%	143	10.7%
01-407-4130	FICA	9,279	10,359	9,147	10,797	1,650	18.0%	438	4.2%
01-407-4140	WORKERS COMP	1,981	1,981	1,944	1,944	0	0.0%	-37	-1.9%
01-407-4160	INSURANCE MEDICAL/LIFE/DENTAL	21,355	23,534	23,278	23,979	701	3.0%	445	1.9%
01-407-4170	TMRS	15,005	13,662	14,225	14,565	340	2.4%	903	6.6%
01-407-4190	TRAINING	3,030	2,600	2,602	3,200	598	23.0%	600	23.1%
01-407-4210	OFFICE SUPPLIES	2,626	3,500	2,654	3,500	846	31.9%	0	0.0%
01-407-4220	MINOR TOOLS & EQUIPMENT	1,528	1,300	1,000	1,500	500	50.0%	200	15.4%
01-407-4230	GAS, OIL & GREASE	3,522	3,000	2,653	3,000	347	13.1%	0	0.0%
01-407-4240	EXPENDABLES	0	0	161	0	-161	-100.0%	0	0.0%
01-407-4280	UNIFORMS	843	800	800	900	100	12.5%	100	12.5%
01-407-4330	FUEL OPERATED EQUIPMENT	1,642	500	686	500	-186	-27.1%	0	0.0%
01-407-4430	TELEPHONE	519	525	516	525	9	1.7%	0	0.0%
01-407-4570	CONTRACT SERVICES	19,445	20,000	19,610	20,000	390	2.0%	0	0.0%
01-407-4610	DUES & SUBSCRIPTIONS	941	800	432	2,300	1,868	432.4%	1,500	187.5%
01-407-4620	TRAVEL OPERATIONAL	949	1,350	1,167	1,350	183	15.7%	0	0.0%
01-407-4630	INSURANCE - VEHICLES	352	352	260	273	13	5.0%	-79	-22.4%
01-407-4860	XFR FROM EQ REPL 106	0	-19,500	-19,500	0	19,500	-100.0%	19,500	-100.0%
01-407-4940	CAPITAL - EQUIPMENT	0	19,500	20,649	0	-20,649	-100.0%	-19,500	-100.0%
		214,235	219,680	212,264	229,464	17,200	8.1%	9,784	4.5%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016

01-407 CODE ENFORCEMENT / BLDG INSPECT

700

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-407-4010	SUPERVISION		61,623	63,801	64,803	62,503	68,058
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Management / Supervision Salary	2,080	68,058		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-407-4020	OPERATIONAL		62,701	65,752	68,778	65,650	71,594
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Full-Time Employees	4,160	71,594		Calculated Field		
	Part-Time Employees	0	-				
	Temporary Employees	0	-				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-407-4030	OVERTIME		327	473	500	499	-
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-407-4040	LONGEVITY		1,048	1,192	1,336	1,328	1,479
	ITEM DESCRIPTION	#	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Longevity Pay (paid 1st week in December)	3	1,479		Calculated Field		

Dependent Coverage Payments:

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-407-4130	FICA		9,021	9,279	10,359	9,147	10,797
	ITEM DESCRIPTION	%	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	7.65% of Accounts Below:	7.65%	10,797		Calculated Field		
	Supervision, Operational, Overtime, Longevity						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-407-4140	WORKERS COMP		326	1,981	1,981	1,944	1,944
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Prior Year + %Inc	0.0%	1,944		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-407-4160	INSURANCE MEDICAL/LIFE/DENTAL		31,740	21,355	23,534	23,278	23,979
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Life Insurance / ADD	0.20000	28		Calculated Field		
	Dental / Vision	\$ 16.64 10%	\$18.30 659				
	Employee Health:	\$647.00 0.0%	\$647.00				
	#FT Emp	3	23,292				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-407-4170	TMRS		14,328	15,005	13,662	14,225	14,565
	ITEM DESCRIPTION	PPDS	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	OCT - DEC	7 10.77%			Calculated Field		
	JAN - SEP	20 10.15%					
	Weighted Average		14,565				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-407-4190	TRAINING		1,450	3,030	2,600	2,602	3,200
	ITEM DESCRIPTION	PPDS	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	TECQ required continuing education for Water/Sewer		3,200				
	2 Code Officer Continuing education						
	Flood Plan Management Continuing education						
	Electrical/Plumbing/ HVAC						



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016
01-407 CODE ENFORCEMENT / BLDG INSPECT 700

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-407-4210	OFFICE SUPPLIES		3,373	2,626	3,500	2,654	3,500
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	writing utensils		3,500	Printed forms such as green and red tags			
	Paper products - files - tablets - ect.						
	High lighters - post it notes						
	Business Cards						
	printer toner						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-407-4220	MINOR TOOLS & EQUIPMENT		1,160	1,528	1,300	1,000	1,500
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Thermometers for food service		1,500				
	Flash lights and batteries						
	rubber boots and gloves						
	Measuring tapes and hand tools						
	camera						
	Rain gear						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-407-4230	GAS, OIL & GREASE		3,386	3,522	3,000	2,653	3,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	2011 Ford F250 F2A65BEC22075		3,000				
	Teresa's Car?		?????				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-407-4240	EXPENDABLES		0	0	0	161	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-407-4280	UNIFORMS		1,037	843	800	800	900
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Shirts for building and Code employees		900				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-407-4330	FUEL OPERATED EQUIPMENT		771	1,642	500	686	500
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	2011 Ford F250		500				
	Code Enforcement Vehicle						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-407-4430	TELEPHONE		376	519	525	516	525
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Cell Phone - Code Enforcement Officer		525	Building Official uses his private phone.			

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-407-4570	CONTRACT SERVICES		31,155	19,445	20,000	19,610	20,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Mowing and Demolition		20,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-407-4610	DUES & SUBSCRIPTIONS		416	941	800	432	2,300
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Memberships required for certifications		800				
	2 Texas Code Enforcement Association						
	Bay Area Building official Association						
	Texas Flood Plan Managers Association						
	International Code Council Membership						
	New Code Books		1,500				



ACCOUNT DETAIL JUSTIFICATION **FISCAL YEAR 2015–2016**
01-407 CODE ENFORCEMENT / BLDG INSPECT **700**

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
01-407-4620	TRAVEL OPERATIONAL		1,075	949	1,350	1,167	1,350
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	enses for Code Enforcement Officer to attend the State C		1,350				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
01-407-4630	INSURANCE - VEHICLES		522	352	352	260	273
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Assume increase in rates.	5.0%	273				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
01-407-4860	XFR FROM EQ REPL 106		0	0	-19,500	-19,500	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	NO ACTIVITY		-				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
01-407-4940	CAPITAL - EQUIPMENT		0	0	19,500	20,649	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

TOTAL: 225,835 214,235 219,680 212,264 229,464



FISCAL YEAR 2015--2016

SUMMARY BY FUND-DEPT / CATEGORY

01-408	POLICE DEPARTMENT	800
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CATEGORY SUMMARY									
CATEGORY DESCRIPTION		2013-2014		2014-2015		2015-2016		01-408 POLICE DEPARTMENT	
		ACTUAL	BUDGET	PROJECTN	BUDGET	BUDGET		CHG BUD-PROJ	CHG BUD-BUD
40	SALARIES	1,510,063	1,618,103	1,537,782	1,702,906	1,702,906	165,124	10.7%	84,803
41	BENEFITS	542,260	602,882	563,254	613,728	613,728	50,474	9.0%	10,846
42	SUPPLIES	143,626	136,900	138,999	136,550	136,550	-2,449	-1.8%	-350
43	MAINTENANCE	75,050	72,000	70,152	69,000	69,000	-1,152	-1.6%	-3,000
44	UTILITIES	41,140	44,686	41,695	44,296	44,296	2,601	6.2%	-390
45	SERVICES	92,346	95,562	108,211	101,459	101,459	-6,752	-6.2%	5,897
46	SUNDRY	79,563	78,678	84,279	88,264	88,264	3,985	4.7%	9,586
47	BONDS / LEASES	1,795	54,703	53,203	81,354	81,354	28,151	52.9%	26,651
48	TRANSFER - EQUIP REPL	33,470	18,297	18,297	23,946	23,946	5,649	30.9%	5,649
49	CAPITAL OUTLAY	123,572	185,195	226,187	44,000	44,000	-182,187	-80.5%	-141,195
TOTAL EXPENSES:		2,642,885	2,907,006	2,842,059	2,905,503	2,905,503	63,444	2.2%	-1,503

50	INTERFUND TRANSFERS	0	0	0	0	0	0	0.0%	0
55	YE TO ACCRUAL	0	0	0	0	0	0	0.0%	0
NON-DEPARTMENTAL:		0	0	0	0	0	0	0.0%	0

NET:		2,642,885	2,907,006	2,842,059	2,905,503	2,905,503	63,444	2.2%	-1,503
									-0.1%



FISCAL YEAR 2015--2016
SUMMARY BY FUND-DEPT / CATEGORY

01-408

POLICE DEPARTMENT

800

PERSONNEL BUDGET

Budgeted Positions:	2015-2016			2014-2015			2013-2014		
	FT	PT	TMP	FT	PT	TMP	FT	PT	TMP
POLICE CHIEF	1			1			1		
ADMIN. CAPTAIN	1			1			1		
CID LIEUTENANT	1			1			1		
DETECTIVE SERGEANT	2			2			2		
INVESTIGATOR/NARCOTICS	1			1			1		
PATROL SERGEANT	4			4			4		
PATROL OFFICER	12			12			12		
TRAFFIC OFFICER	1			1			1		
SRO SERGEANT	0			0			1		
PATROL OFFICER/SRO	0			0			2		
COMMUNICATIONS SPECIALIST	7			7			7		
WARRANT CLERK	1			1			1		
PUBLIC RELATIONS OFFICER	1			1			1		
RECORDS CLERK	1			1			1		
HUMAN OFFICER	1	0		1	0		2	0	
CROSSING GUARD		4			4			4	
JAILER		2			2			2	
WARRANT OFFICER (xfr - MC)	0			0			0		
Budgeted Employees:	34	6	0	34	6	0	38	6	0
Contract Labor									
NET:	34	6	0	34	6	0	38	6	0



FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT LISTING

01-408 POLICE DEPARTMENT

800

ACCT#	DESCRIPTION	2013-2014	2014-2015		2015-2016	CHG BUD-PROJ		CHG FROM BUDGET	
		ACTUAL	BUDGET	PROJECTED	BUDGET	\$	%	\$	%
01-408-4010	SUPERVISION	78,649	88,734	85,568	94,058	8,490	9.9%	5,324	6.0%
01-408-4020	OPERATIONAL	1,394,792	1,514,826	1,434,182	1,591,110	156,928	10.9%	76,284	5.0%
01-408-4030	OVERTIME	65,087	46,800	48,621	50,000	1,379	2.8%	3,200	6.8%
01-408-4040	LONGEVITY	10,896	11,136	10,224	11,321	1,097	10.7%	185	1.7%
01-408-4050	CLOTHING ALLOWANCE	3,279	3,300	3,407	3,300	-107	-3.1%	0	0.0%
01-408-4099	SALARY TRANSFERS	-42,640	-46,693	-44,220	-46,883	-2,663	6.0%	-190	0.4%
01-408-4130	FICA	115,201	127,104	107,927	133,606	25,679	23.8%	6,502	5.1%
01-408-4140	WORKERS COMP	33,939	33,939	33,306	33,306	0	0.0%	-633	-1.9%
01-408-4150	UNEMPLOYMENT INSURANCE	546	4,000	0	4,000	4,000	0.0%	0	0.0%
01-408-4160	INSURANCE MEDICAL/LIFE/DENTAL	228,451	274,552	263,958	279,752	15,794	6.0%	5,200	1.9%
01-408-4170	TMRS	173,079	174,630	167,875	174,473	6,598	3.9%	-157	-0.1%
01-408-4190	TRAINING	5,968	5,000	5,668	5,000	-668	-11.8%	0	0.0%
01-408-4199	BENEFIT TRANSFERS	-14,924	-16,343	-15,480	-16,409	-929	6.0%	-66	0.4%
01-408-4210	OFFICE SUPPLIES	12,377	12,000	14,976	13,000	-1,976	-13.2%	1,000	8.3%
01-408-4220	MINOR TOOLS & EQUIPMENT	10,261	7,800	8,733	11,100	2,367	27.1%	3,300	42.3%
01-408-4230	GAS, OIL & GREASE	87,016	85,000	77,318	78,000	682	0.9%	-7,000	-8.2%
01-408-4240	EXPENDABLES	21,727	20,000	20,380	20,000	-380	-1.9%	0	0.0%
01-408-4250	POSTAGE & SHIPPING	815	1,000	1,043	1,050	7	0.7%	50	5.0%
01-408-4260	JAIL COSTS	4,147	2,700	4,819	4,000	-819	-17.0%	1,300	48.1%
01-408-4270	CHEMICALS	0	400	107	200	93	86.9%	-200	-50.0%
01-408-4280	UNIFORMS	7,283	8,000	11,623	9,200	-2,423	-20.8%	1,200	15.0%
01-408-4310	MAINTENANCE - BLDG & GROUNDS	13,983	7,000	11,479	9,000	-2,479	-21.6%	2,000	28.6%
01-408-4320	EQUIPMENT REPAIRS	4,860	3,000	1,500	3,000	1,500	100.0%	0	0.0%
01-408-4330	FUEL OPERATED EQUIPMENT	53,188	60,000	55,239	55,000	-239	-0.4%	-5,000	-8.3%
01-408-4360	RADIO REPAIRS	3,019	2,000	1,934	2,000	66	3.4%	0	0.0%
01-408-4410	ELECTRIC	20,271	23,369	19,968	20,500	532	2.7%	-2,869	-12.3%
01-408-4420	CABLE / INTERNET	1,207	1,317	1,482	1,656	174	11.7%	339	25.7%
01-408-4430	TELEPHONE	19,662	20,000	20,245	20,340	95	0.5%	340	1.7%
01-408-4450	WATER - POLICE STATION	0	0	0	1,800	1,800	0.0%	1,800	0.0%
01-408-4555	SPECIAL SERVICES	2,955	3,500	3,562	3,500	-62	-1.7%	0	0.0%
01-408-4556	COKE ACCOUNT SPENDING	4,535	4,800	644	4,800	4,156	645.3%	0	0.0%
01-408-4570	CONTRACT SERVICES	84,856	87,262	104,005	93,159	-10,846	-10.4%	5,897	6.8%
01-408-4610	DUES & SUBSCRIPTIONS	365	1,000	245	850	605	246.9%	-150	-15.0%
01-408-4620	TRAVEL OPERATIONAL	7,446	7,000	7,757	7,200	-557	-7.2%	200	2.9%
01-408-4630	INSURANCE - VEHICLES	41,539	41,539	47,449	49,821	2,372	5.0%	8,282	19.9%
01-408-4650	INSURANCE - LIABILITY	29,274	28,539	28,374	29,793	1,419	5.0%	1,254	4.4%
01-408-4651	BONDS, NOTARY, ETC.	788	600	454	600	146	32.2%	0	0.0%
01-408-4698	PENALTIES, FEES, DMG & INTERST	151	0	0	0	0	0.0%	0	0.0%
01-408-4705	EMERGENCY MANAGEMENT	1,795	5,000	3,500	3,500	0	0.0%	-1,500	-30.0%
01-408-4795	PRINCIPAL - CAPITAL LEASE	0	49,703	49,703	77,854	28,151	56.6%	28,151	56.6%
01-408-4850	XFR TO EQ REPL 106	120,000	100,000	100,000	75,000	-25,000	-25.0%	-25,000	-25.0%
01-408-4860	XFR FROM EQ REPL 106	-86,530	-81,703	-81,703	-51,054	30,649	-37.5%	30,649	-37.5%
01-408-4910	CAPITAL - OFFICE EQUIPMENT	0	6,500	6,500	0	-6,500	-100.0%	-6,500	-100.0%
01-408-4920	CAPITAL - MOTOR VEHICLES	119,322	32,000	72,992	29,000	-43,992	-60.3%	-3,000	-9.4%
01-408-4940	CAPITAL - EQUIPMENT	4,250	146,695	146,695	0	-146,695	-100.0%	-146,695	-100.0%
01-408-4970	CAPITAL - BLDG & GROUNDS	0	0	0	15,000	15,000	0.0%	15,000	0.0%
		2,642,885	2,907,006	2,842,059	2,905,503	63,444	2.2%	-1,503	-0.1%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015–2016
01-408 POLICE DEPARTMENT 800

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
01-408-4010	SUPERVISION		74,291	78,649	BUDGET 88,734	PROJECTION 85,568	94,058
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Management / Supervision Salary	2,080	94,058		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
01-408-4020	OPERATIONAL		1,428,770	1,394,792	BUDGET 1,514,826	PROJECTION 1,434,182	1,591,110
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Full-Time Employees	70,720	1,535,248		Calculated Field		
	Part-Time Employees	4,680	55,862				
	Temporary Employees	0	-				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
01-408-4030	OVERTIME		37,307	65,087	BUDGET 46,800	PROJECTION 48,621	50,000
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
			50,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
01-408-4040	LONGEVITY		10,832	10,896	BUDGET 11,136	PROJECTION 10,224	11,321
	ITEM DESCRIPTION	#	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Longevity Pay (paid 1st week in December)	34	11,321		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
01-408-4050	CLOTHING ALLOWANCE		3,418	3,279	BUDGET 3,300	PROJECTION 3,407	3,300
	ITEM DESCRIPTION	#	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Clothing allotment for plain clothes and Narc. Off.	7	3,400				
							(100)

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
01-408-4099	SALARY TRANSFERS		-38,730	-42,640	BUDGET -46,693	PROJECTION -44,220	(46,883)
	ITEM DESCRIPTION	#	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	WARRANT OFFICER	100%	(46,883)		Calculated Field		

Dependent Coverage Payments:

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
01-408-4130	FICA		116,182	115,201	BUDGET 127,104	PROJECTION 107,927	133,606
	ITEM DESCRIPTION	%	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	7.65% of Accounts Below:	7.65%	133,606		Calculated Field		
	Supervision, Operational, Overtime,						
	Longevity, less: Dependent Coverage						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
01-408-4140	WORKERS COMP		33,628	33,939	BUDGET 33,939	PROJECTION 33,306	33,306
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Prior Year + %Inc	0.0%	33,306		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
01-408-4150	UNEMPLOYMENT INSURANCE		8,033	546	BUDGET 4,000	PROJECTION 0	4,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
			4,000		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
01-408-4160	INSURANCE MEDICAL/LIFE/DENTAL		382,079	228,451	BUDGET 274,552	PROJECTION 263,958	279,752
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Life Insurance / ADD	0.20000	326		Calculated Field		
	Dental / Vision	\$ 16.64 10%	\$18.30	7,686			
	Employee Health:	\$647 0.0%	\$647.00				
	#FT Emp	35	271,740				



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016
01-408 POLICE DEPARTMENT 800

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
01-408-4170	TMRS		173,591	173,079	BUDGET 174,630	PROJECTION 167,875	174,473
	ITEM DESCRIPTION	PPDS	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	OCT - DEC	7	10.77%		Calculated Field		
	JAN - SEP	20	10.15%				
	Weighted Average		10.32%	174,473			

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
01-408-4190	TRAINING		2,180	5,968	BUDGET 5,000	PROJECTION 5,668	5,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	State required training for officers Certifications		5,000				
	Schools for officers which directly relate to their job duties. Specialty schools						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
01-408-4199	BENEFIT TRANSFERS		-14,717	-14,924	BUDGET -16,343	PROJECTION -15,480	(16,409)
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	WARRANT OFFICER	35.0%	(16,409)				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
01-408-4210	OFFICE SUPPLIES		12,521	12,377	BUDGET 12,000	PROJECTION 14,976	13,000
	ITEM DESCRIPTION	#	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Evidence labels, binder clips, ink, markers, chairs, pens, head, log books, report covers, any other office supplies used		13,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
01-408-4220	MINOR TOOLS & EQUIPMENT		6,562	10,261	BUDGET 7,800	PROJECTION 8,733	11,100
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Battery packs, Binoculars, scopes, pump air rifle dog traps, taser battery, taser repair		7,500				
	Dispatch Chairs (moved from 01-408-4910)	2	600				
	stand alone computer to handle car and and body	1	3,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
01-408-4230	GAS, OIL & GREASE		86,632	87,016	BUDGET 85,000	PROJECTION 77,318	78,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	back charges on gas and oil		78,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
01-408-4240	EXPENDABLES		23,175	21,727	BUDGET 20,000	PROJECTION 20,380	20,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	paper towels, coffee, fingerprint supplies, k-9 food, soap, batteries for ticket writers, plaques, cleaning supplies, trash bags, jail supplies, flags, car wash, cold packs, building supplies, keys, brooms, mop cooler rental		20,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
01-408-4250	POSTAGE & SHIPPING		1,101	815	BUDGET 1,000	PROJECTION 1,043	1,050
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	postage meter charges, mailings, postage supplies, fed ex, and ups costs		1,050				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-408-4260	JAIL COSTS	4,682	4,147	2,700	4,819	4,000
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	disposable hoods, prisoner meals, heaters, towels, laundry supplies, personal hygiene supplies, anything needed to care for prisoners, and operate jail.	3,000				
	new mattresses	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-408-4270	CHEMICALS	0	0	400	107	200
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	dart gun chemical for animal control training chemicals for K-9 training	200				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-408-4280	UNIFORMS	21,706	7,283	8,000	11,623	9,200
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	THIS DOES NOT INCLUDE UNIFORM ALLOWANCES					
	Uniform supplies, uniforms, jackets, vests, vest liners, rain gear, badges, caps, etc.	9,200	(Badges were ordered for entire dept. last year. That was a \$3032 which won't repeat next budget year)			

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-408-4310	MAINTENANCE - BLDG & GROUNDS	5,262	13,983	7,000	11,479	9,000
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	a/c repairs, repairs to building, Doors, Jail repairs walls, grounds, plumbing repairs, roof repair	9,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-408-4320	EQUIPMENT REPAIRS	3,514	4,860	3,000	1,500	3,000
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	tazer repair, weapons, radars, cameras,	3,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-408-4330	FUEL OPERATED EQUIPMENT	53,225	53,188	60,000	55,239	55,000
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	any repairs to our fuel operated equipment such as patrol units, animal control, swat van, unmarked units, generators, Unit graphics, installation of equipment, replacement parts.	55,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-408-4360	RADIO REPAIRS	544	3,019	2,000	1,934	2,000
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	any repairs to radio equipment not covered by maintenance contract. Does not cover radio replacement	2,000	We just bought all new radios, most issues should be covered by warranty			

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-408-4410	ELECTRIC	22,033	20,271	23,369	19,968	20,500
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	CONTRACT RUNS THRU 2017	0.06566	20,500			

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-408-4420	CABLE / INTERNET		1,186	1,207	1,317	1,482	1,656
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
		\$138	1,656				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-408-4430	TELEPHONE		22,590	19,662	20,000	20,245	20,340
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	(979) 265-6194 MAIN LINE	550	6,600				
	OTHER LAND & DEDICATED LINES	245	2,940				
	CELL PHONES	900	10,800				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-408-4450	WATER - POLICE STATION		0	0	0	0	1,800
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	NEW ACCOUNT FOR 2015-2016	\$150	1,800				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-408-4555	SPECIAL SERVICES		2,720	2,955	3,500	3,562	3,500
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	investigation services, drug test kits, barrier tape camera's		3,500				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-408-4556	COKE ACCOUNT SPENDING		-5,035	4,535	4,800	644	4,800
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	self sustaining account never more spent than brought in through coke machine, and assorted donations to police dept.		4,800	this money is used for Blue Santa, Holiday dinners, sports sponsorships from pd. donations			

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-408-4570	CONTRACT SERVICES		90,570	84,856	87,262	104,005	93,159
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	copier contract		6,000	Motorola Contract			9,660
	termite svc		700	cleaning service			9,600
	BCAC Medical Program		7,000	Afis			2,500
	psychological evaluation		750	Veterinarian K-9 service			500
	Allen Simmons Gun Range lease		2,400	Tyler Technology			12,500
	U.S. Health Works		1,550	Leads on Line			1,525
	GPS Monitoring System		3,772	transunion search tool			500
	League City Breath Alcohol tech.	3%	10,000	Lexis Nexis Search			900
	Brazoria County Radio's		7,500	Incode Software			5,000
	computer technician		7,000	Ticket Writers Maintance Contract			880
	Vista Com Dispatch radio recorder		2,922				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-408-4610	DUES & SUBSCRIPTIONS		1,003	365	1,000	245	850
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Police Chiefs Association		150				
	Narcotic Association		100				
	Investigation Association		100				
	The Fact's Paper		200				
	Web Site Hosting		300				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
01-408-4620	TRAVEL OPERATIONAL		10,306	7,446	7,000	7,757	7,200
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Personnel: travel away for schools, to include meals, lodging, fuel reimbursement		7,200				
	Investigation travel						



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016
01-408 POLICE DEPARTMENT 800

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-408-4630	INSURANCE - VEHICLES		31,649	41,539	41,539	47,449	49,821
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Assume increase in rates.	5.0%	49,821				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-408-4650	INSURANCE - LIABILITY		22,037	29,274	28,539	28,374	29,793
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Assume increase in rates.	5.0%	29,793				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-408-4651	BONDS, NOTARY, ETC.		712	788	600	454	600
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Dispatch, Officer and CID personnel Notary / Bonds		600				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-408-4698	PENALTIES, FEES, DMG & INTERST		67	151	0	0	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	NO ACTIVITY; JUST HISTORY		-				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-408-4705	EMERGENCY MANAGEMENT		826	1,795	5,000	3,500	3,500
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Cover cost of Emergency Management for EMC / Asst. EMC to include meals, fuel and training		3,500				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-408-4795	PRINCIPAL - CAPITAL LEASE		0	0	49,703	49,703	77,854
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	FINAL PAYMENT: NEW RADIOS (MOTOROLA)		77,854				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-408-4850	XFR TO EQ REPL 106		76,267	120,000	100,000	100,000	75,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Contribution to Equipment Replacement Cost		75,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-408-4860	XFR FROM EQ REPL 106		-50,472	-86,530	-81,703	-81,703	(51,054)
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Digital Radios - Distribution		(51,054)				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-408-4910	CAPITAL - OFFICE EQUIPMENT		0	0	6,500	6,500	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Dispatch Chairs	2	600				
	Move to Minor Tools/Equip		(600)				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-408-4920	CAPITAL - MOTOR VEHICLES		60,269	119,322	32,000	72,992	29,000
	ITEM DESCRIPTION	Qty	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	2016 1/2 ton pickup to replace seized car driven by Capt. Carlton	1	29,000				



ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
01-408-4940	CAPITAL - EQUIPMENT		36,791	4,250	146,695	146,695	-
	ITEM DESCRIPTION	Qty	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	stand alone computer to handle car and and body camera data	1	3,000				
	Move to Minor Tools/Equip		-\$3,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
01-408-4970	CAPITAL - BLDG & GROUNDS		0	0	0	0	15,000
	ITEM DESCRIPTION	Qty	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	rework fire alarm system in jail and building	guess	\$15,000				

TOTAL:	2,759,307	2,642,885	2,907,006	2,842,059	2,905,503
	0	0	0	0	-



FISCAL YEAR 2015-2016

SUMMARY BY FUND-DEPT / CATEGORY

01-409	FIRE DEPARTMENT	900
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CATEGORY SUMMARY									
CATEGORY DESCRIPTION		2013-2014		2014-2015		2015-2016		01-409 FIRE DEPARTMENT	
		ACTUAL	BUDGET	PROJECTN	BUDGET	BUDGET		CHG BUD-PROJ	CHG BUD-BUD
40 SALARIES		0	0	0	0	0			
41 BENEFITS		29,687	41,408	32,135	39,778	39,778	0	0.0%	0.0%
42 SUPPLIES		18,975	24,420	13,702	20,830	20,830	7,643	23.8%	-1,630
43 MAINTENANCE		28,833	17,500	13,949	16,250	16,250	7,128	52.0%	-3,590
44 UTILITIES		10,995	11,900	10,650	11,100	11,100	2,301	16.5%	-1,250
45 SERVICES		12,813	9,500	13,898	12,333	12,333	450	4.2%	-800
46 SUNDRY		12,674	15,931	12,389	15,474	15,474	-1,565	-11.3%	2,833
47 BONDS / LEASES		0	14,222	14,222	22,277	22,277	3,085	24.9%	-457
48 TRANSFER - EQUIP REPL		32,040	-14,222	-14,222	35,391	35,391	8,055	56.6%	8,055
49 CAPITAL OUTLAY		87,617	274,943	258,789	69,380	69,380	49,613	-348.8%	49,613
TOTAL EXPENSES:		233,634	395,602	355,512	242,813	242,813	-189,409	-73.2%	-205,563
							-112,699	-31.7%	-152,789
									-38.6%

50 INTERFUND TRANSFERS	0	0	0	0	0	0	0	0.0%	0	0.0%
55 YE TO ACCRUAL	0	0	0	0	0	0	0	0.0%	0	0.0%
NON-DEPARTMENTAL:	0	0	0	0	0	0	0	0.0%	0	0.0%

NET:	233,634	395,602	355,512	242,813	242,813	242,813	-112,699	-31.7%	-152,789	-38.6%
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PERSONNEL BUDGET

Budgeted Positions:	JOB CLASS	CURRENT		TOTAL # OF POSITIONS	
		FULL-TIME	PT/TEMP		
Volunteers - No City Employees					
Budgeted Employees:		0	0	0	0



FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT LISTING

01-409

FIRE DEPARTMENT

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ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTED		\$	%	\$	%
01-409-4140	WORKERS COMP	9	770	756	756	0	0.0%	-14	-1.8%
01-409-4170	RETIREMENT	24,900	30,038	26,700	29,022	2,322	8.7%	-1,016	-3.4%
01-409-4190	TRAINING	4,778	10,600	4,679	10,000	5,321	113.7%	-600	-5.7%
01-409-4210	OFFICE SUPPLIES	0	350	144	250	106	73.6%	-100	-28.6%
01-409-4220	MINOR TOOLS & EQUIPMENT	9,687	13,290	7,254	11,330	4,076	56.2%	-1,960	-14.7%
01-409-4230	GAS, OIL & GREASE	2,912	4,000	2,997	4,000	1,003	33.5%	0	0.0%
01-409-4240	EXPENDABLES	241	1,000	564	900	336	59.6%	-100	-10.0%
01-409-4250	POSTAGE & SHIPPING	14	0	38	50	12	31.6%	50	0.0%
01-409-4270	CHEMICALS	0	1,780	500	1,300	800	160.0%	-480	-27.0%
01-409-4280	UNIFORMS	6,121	4,000	2,205	3,000	795	36.1%	-1,000	-25.0%
01-409-4310	MAINTENANCE - BLDG & GROUNDS	1,999	4,000	2,142	2,750	608	28.4%	-1,250	-31.3%
01-409-4320	EQUIPMENT REPAIRS	4,580	3,000	1,500	3,000	1,500	100.0%	0	0.0%
01-409-4330	FUEL OPERATED EQUIPMENT	21,158	9,500	9,607	9,500	-107	-1.1%	0	0.0%
01-409-4360	RADIO REPAIRS	1,096	1,000	700	1,000	300	42.9%	0	0.0%
01-409-4410	ELECTRIC	8,872	9,500	8,884	9,200	316	3.6%	-300	-3.2%
01-409-4430	TELEPHONE	2,123	2,400	1,766	1,900	134	7.6%	-500	-20.8%
01-409-4570	CONTRACT SERVICES	12,813	9,500	13,898	12,333	-1,565	-11.3%	2,833	29.8%
01-409-4610	DUES & SUBSCRIPTIONS	27	1,500	2,003	2,600	597	29.8%	1,100	73.3%
01-409-4620	TRAVEL OPERATIONAL	1,139	2,500	848	2,000	1,152	135.8%	-500	-20.0%
01-409-4630	INSURANCE - VEHICLES	2,331	2,681	1,982	2,081	99	5.0%	-600	-22.4%
01-409-4640	INSURANCE - BUILDINGS	3,577	3,250	3,231	3,393	162	5.0%	143	4.4%
01-409-4670	FIREMAN WATER BILL CREDITS	5,600	6,000	4,325	5,400	1,075	24.9%	-600	-10.0%
01-409-4795	PRINCIPAL - CAPITAL LEASE	0	14,222	14,222	22,277	8,055	56.6%	8,055	56.6%
01-409-4850	XFR TO EQ REPL 106	50,000	0	0	50,000	50,000	0.0%	50,000	0.0%
01-409-4860	XFR FROM EQ REPL 106	-17,960	-14,222	-14,222	-14,609	-387	2.7%	-387	2.7%
01-409-4920	CAPITAL - MOTOR VEHICLES	55,000	203,944	192,876	0	-192,876	-100.0%	-203,944	-100.0%
01-409-4940	CAPITAL - EQUIPMENT	32,617	70,999	65,913	69,380	3,467	5.3%	-1,619	-2.3%
		233,634	395,602	355,512	242,813	-112,699	-31.7%	-152,789	-38.6%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016

01-409 FIRE DEPARTMENT 900

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-409-4140	WORKERS COMP		770	9	770	756	756
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
		0.0%	756				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-409-4170	RETIREMENT		19,520	24,900	30,038	26,700	29,022
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	TESRS Quarterly Payments	6,675	26,700	\$10 increase / Quarter; from \$115 to \$125			2,322

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-409-4190	TRAINING		2,545	4,778	10,600	4,679	10,000
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Brazoria County training (spring & fall)	8	3,600				
	TEEX area schools	6	2,400				
	BFBCIA school	6	2,200				
	Texas A&M school (spring & summer)	3	4,000				(2,200)

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-409-4210	OFFICE SUPPLIES		7	0	350	144	250
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	pens, paper, markers, legal pads, copy ink, files		250				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-409-4220	MINOR TOOLS & EQUIPMENT		8,094	9,687	13,290	7,254	11,330
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	electric smoke ejector fan 20"	1	2,000		wet/dry shop vac	1	200
	electric ppv ventilation fan wheel portable	1	2,500		plug & wedge kit for hazmat response	1	600
	20" Heavy duty chain saws	2	1,200		gated wye valve	2	500
	absorbant spill pads- pkg	20	600		hydrant wrenches	3	250
	absorbant spill rolls	6	480		spanner wrenches	3	150
	bags of sawdust for spills	100	425		1" wildland hose	5	700
	milsorb for spills	50	300		CAFS pistol grip nozzles	2	1,600
	cord reel lights	2	1,400				
	cord reel for extension cords	1	225				
	accountability tags & clips	10	200				(2,000)

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-409-4230	GAS, OIL & GREASE		3,028	2,912	4,000	2,997	4,000
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	gas, oil & grease		4,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-409-4240	EXPENDABLES		7	241	1,000	564	900
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	janitorial supplies, water conditioner supplies,						
	misc filters (ice machine & a/c)						
	portable batteries (SCBA packs & flashlights)		1,000				(100)

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-409-4250	POSTAGE & SHIPPING		0	14	0	38	50
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	postage & shipping		50				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-409-4270	CHEMICALS		0	0	1,780	500	1,300
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	high expansion foam AFFF		1,600				(300)



ACCOUNT DETAIL JUSTIFICATION **FISCAL YEAR 2015-2016**
01-409 FIRE DEPARTMENT **900**

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013	2013-2014	2014-2015		2015-2016
			ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
01-409-4280	UNIFORMS		542	6,121	4,000	2,205	3,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	dress uniforms		1,400				
	duty shirts		960				
	jackets		1,000				-360

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013	2013-2014	2014-2015		2015-2016
			ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
01-409-4310	MAINTENANCE - BLDG & GROUNDS		389	1,999	4,000	2,142	2,750
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	ANNUAL TERMITES		400				
	OTHER MISC EXPENSES		2,500				-150

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013	2013-2014	2014-2015		2015-2016
			ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
01-409-4320	EQUIPMENT REPAIRS		2,702	4,580	3,000	1,500	3,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	SCBA repairs, misc repairs		3,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013	2013-2014	2014-2015		2015-2016
			ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
01-409-4330	FUEL OPERATED EQUIPMENT		33,866	21,158	9,500	9,607	9,500
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
			9,500				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013	2013-2014	2014-2015		2015-2016
			ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
01-409-4360	RADIO REPAIRS		911	1,096	1,000	700	1,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
			1,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013	2013-2014	2014-2015		2015-2016
			ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
01-409-4410	ELECTRIC		7,132	8,872	9,500	8,884	9,200
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
		0.06566	9,200				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013	2013-2014	2014-2015		2015-2016
			ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
01-409-4430	TELEPHONE		1,894	2,123	2,400	1,766	1,900
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	LAND LINE (979) 265-4741	68	816				
	CELL PHONES	85	1,020				
	OTHER MISC		64				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013	2013-2014	2014-2015		2015-2016
			ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
01-409-4570	CONTRACT SERVICES		5,702	12,813	9,500	13,898	12,333
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	BCOS copier fee		350	pest control			640
	US Healthworks (drug test, injuries, physicals)		2,100	monitor detector testing			500
	ladder & hose testing		2,000	other miscellaneous services			2,000
	pump test & repair		1,800	Firehouse Software			1,395
				Voice Notification			1,548

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013	2013-2014	2014-2015		2015-2016
			ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
01-409-4610	DUES & SUBSCRIPTIONS		197	27	1,500	2,003	2,600
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	NFPA membership		500	county dues			100
	CVFD member dues to SFFMA		2,200	district dues			100
							(300)



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015–2016

01-409 FIRE DEPARTMENT 900

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
01-409-4620	TRAVEL OPERATIONAL		2,381	1,139	2,500	848	2,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	SFFMA Conference & Convention		2,500				
	misc travel		1,000				(1,500)

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
01-409-4630	INSURANCE - VEHICLES		3,460	2,331	2,681	1,982	2,081
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	% OF PREVIOUS YEAR PROJECTION	5%	2,081				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
01-409-4640	INSURANCE - BUILDINGS		2,618	3,577	3,250	3,231	3,393
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	% OF PREVIOUS YEAR PROJECTION	5%	3,393				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
01-409-4670	FIREMAN WATER BILL CREDITS		5,350	5,600	6,000	4,325	5,400
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	# OF FIREMEN	18					
	CREDIT / FIREMEN PER MONTH	\$25	5,400				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-409-4698	PENALTIES, FEES, DMG & INTERST		500	0	0	0	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
NO ACTIVITY; DON'T USE ACCOUNT							

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
01-409-4795	PRINCIPAL - CAPITAL LEASE		0	0	14,222	14,222	22,277
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	FINAL PAYMENT: NEW RADIOS (MOTOROLA)		22,277				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
01-409-4850	XFR TO EQ REPL 106		60,000	50,000	0	0	50,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
			50,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
01-409-4860	XFR FROM EQ REPL 106		0	-17,960	-14,222	-14,222	(14,609)
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Digital Radios - Distribution		-14,609				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
01-409-4920	CAPITAL - MOTOR VEHICLES		37,844	55,000	203,944	192,876	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	1,200 gallon Class A Pumper Truck		275,000				-275,000

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
01-409-4940	CAPITAL - EQUIPMENT		58,369	32,617	70,999	65,913	69,380
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	portable jaws of life spreader		14,675				
	portable jaws of life cutter		11,955				
	portable jaw of life ram		10,250				
	sets of bunker gear	5	17,500				-2
	replacement CAFS skid unit		22,000				-7,000

TOTAL: 257,828 233,634 395,602 355,512 242,813

BUNKER GEAR:	
2015-2016	3
2014-2015	8
2013-2014	5
2012-2013	5
2011-2012	2
2010-2011	3
	26



FISCAL YEAR 2015-2016

SUMMARY BY FUND-DEPT / CATEGORY

01-410	FIRE MARSHALL	1000
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CATEGORY SUMMARY				01-410 FIRE MARSHALL				
CATEGORY DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG BUD-BUD	
		BUDGET	PROJECTn		\$	%	\$	%
40 SALARIES	45,567	45,576	44,394	47,061	2,667	6.0%	1,485	3.3%
41 BENEFITS	17,743	19,857	18,974	19,987	1,013	5.3%	130	0.7%
42 SUPPLIES	853	3,400	913	2,100	1,187	130.0%	-1,300	-38.2%
43 MAINTENANCE	0	0	0	0	0	0.0%	0	0.0%
44 UTILITIES	375	400	382	400	18	4.7%	0	0.0%
45 SERVICES	1,551	1,600	67	1,500	1,433	2138.8%	-100	-6.3%
46 SUNDRY	2,986	2,950	1,865	3,200	1,335	71.6%	250	8.5%
47 BONDS / LEASES	0	4,430	4,430	6,940	2,510	56.7%	2,510	56.7%
48 TRANSFER - EQUIP REPL	0	-4,430	-4,430	-4,551	-121	2.7%	-121	2.7%
49 CAPITAL OUTLAY	0	11,370	11,370	0	-11,370	-100.0%	-11,370	-100.0%
TOTAL EXPENSES:	69,075	85,153	77,965	76,637	-1,328	-1.7%	-8,516	-10.0%

50 INTERFUND TRANSFERS	0	0	0	0	0	0.0%	0	0.0%
55 YE TO ACCRUAL	0	0	0	0	0	0.0%	0	0.0%
NON-DEPARTMENTAL:	0	0	0	0	0	0.0%	0	0.0%

NET:	69,075	85,153	77,965	76,637	-1,328	-1.7%	-8,516	-10.0%
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PERSONNEL BUDGET

Budgeted Positions:	2015-2016			2014-2015			2013-2014		
	FT	PT	TMP	FT	PT	TMP	FT	PT	TMP
Apartment Inspector	1			1			0		
Budgeted Employees:	1	0	0	1	0	0	0	0	0
Contract Labor				0					
NET:	1	0	0	1	0	0	0	0	0



FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT LISTING

01-410 FIRE MARSHALL 1000

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTED		\$	%	\$	%
01-410-4020	OPERATIONAL	42,162	42,846	41,523	44,133	2,610	6.3%	1,287	3.0%
01-410-4030	OVERTIME	793	0	139	150	11	7.9%	150	0.0%
01-410-4040	LONGEVITY	212	260	260	308	48	18.5%	48	18.5%
01-410-4099	SALARY TRANSFERS	2,400	2,470	2,472	2,470	-2	-0.1%	0	0.0%
01-410-4130	FICA	3,302	3,467	3,210	3,565	355	11.1%	98	2.8%
01-410-4140	WORKERS COMP	718	718	704	704	0	0.0%	-14	-1.9%
01-410-4160	INSURANCE MEDICAL/LIFE/DENTAL	7,113	7,845	7,753	7,993	240	3.1%	148	1.9%
01-410-4170	TMRS	4,935	4,962	4,586	4,809	223	4.9%	-153	-3.1%
01-410-4190	TRAINING	835	2,000	1,857	2,200	343	18.5%	200	10.0%
01-410-4199	BENEFIT TRANSFERS	840	865	864	716	-148	-17.1%	-149	-17.2%
01-410-4210	OFFICE SUPPLIES	20	300	213	1,000	787	369.5%	700	233.3%
01-410-4240	EXPENDABLES	776	2,850	500	850	350	70.0%	-2,000	-70.2%
01-410-4280	UNIFORMS	57	250	200	250	50	25.0%	0	0.0%
01-410-4430	TELEPHONE	375	400	382	400	18	4.7%	0	0.0%
01-410-4570	CONTRACT SERVICES	1,551	1,600	67	1,500	1,433	2138.8%	-100	-6.3%
01-410-4610	DUES & SUBSCRIPTIONS	1,687	1,750	1,331	2,000	669	50.3%	250	14.3%
01-410-4620	TRAVEL OPERATIONAL	1,299	1,200	534	1,200	666	124.7%	0	0.0%
01-410-4795	PRINCIPAL - CAPITAL LEASE	0	4,430	4,430	6,940	2,510	56.7%	2,510	56.7%
01-410-4860	XFR FROM EQ REPL 106	0	-4,430	-4,430	-4,551	-121	2.7%	-121	2.7%
01-410-4920	CAPITAL - EQUIPMENT	0	11,370	11,370	0	-11,370	-100.0%	-11,370	-100.0%
		69,075	85,153	77,965	76,637	-1,328	-1.7%	-8,516	-10.0%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016
01-410 FIRE MARSHALL 1000

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-410-4020	OPERATIONAL		34,198	42,162	42,846	41,523	44,133
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Apartment Inspector	1	44,133				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-410-4030	OVERTIME		81	793	0	139	150
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
			150				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2010-2011		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-410-4040	LONGEVITY		164	212	260	260	308
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
			308				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-410-4099	SALARY TRANSFERS		2,400	2,400	2,470	2,472	2,470
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	FIRE MARSHALL XFR - \$95/PPD	95	2,470				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-410-4130	FICA		2,635	3,302	3,467	3,210	3,565
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	7.65% of Accounts Below:	7.65%	3,565				
	Supervision, Operational, Overtime, Longevity						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-410-4140	WORKERS COMP		176	718	718	704	704
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Prior Year x 1	0.0%	704				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-410-4160	INSURANCE MEDICAL/LIFE/DENTAL		8,790	7,113	7,845	7,753	7,993
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Life Insurance / ADD	0.20000	9		Calculated Field		
	Dental / Vision	\$ 16.64 10%	\$18.30 220				
	Employee Health:	\$ 647.00 0.0%	\$647.00				
	#FT Emp	1	7,764				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-410-4170	TMRS		3,938	4,935	4,962	4,586	4,809
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	OCT - DEC	7 10.77%			Calculated Field		
	JAN - SEP	20 10.15%					
	Weighted Average	10.32%	4,809				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-410-4190	TRAINING		1,135	835	2,000	1,857	2,200
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Training		2,200	Increase due to add 1 Fire inspector			
	continuing education for						
	Fire Marshal, Deputy Fire Marshal, and						
	Fire inspector						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-410-4199	BENEFIT TRANSFERS		912	840	865	864	716
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
		29%	716				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				BUDGET	PROJECTION	
01-410-4210	OFFICE SUPPLIES	544	20	300	213	1,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Mics office supplies	300				
	Printer cartridges, paper, etc					
		700	<-- put in 01-410-4220			

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				BUDGET	PROJECTION	
01-410-4240	EXPENDABLES	1,627	776	2,850	500	850
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Gloves, paint cans for evidence collection					
	plastic bags, evidence tape, paper bags	850				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				BUDGET	PROJECTION	
01-410-4280	UNIFORMS	511	57	250	200	250
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Replace Shirts	250				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				BUDGET	PROJECTION	
01-410-4430	TELEPHONE	314	375	400	382	400
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	CELL PHONE - APARTMENT INSPECTOR	1	400			
		\$33				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				BUDGET	PROJECTION	
01-410-4570	CONTRACT SERVICES	1,198	1,551	1,600	67	1,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Lab fees for arson cases, Software support	400				
	Software Support	1,000				100

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				BUDGET	PROJECTION	
01-410-4610	DUES & SUBSCRIPTIONS	1,616	1,687	1,750	1,331	2,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	National Sprinkler					
	Certification Renewal TX common Fire protection					
	NFPA NFCSS internet single use					
	Texas Fire Marshal's Association dues	2,000	Increase			

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				BUDGET	PROJECTION	
01-410-4620	TRAVEL OPERATIONAL	967	1,299	1,200	534	1,200
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Travel for Continuing Education	1,200				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				BUDGET	PROJECTION	
01-410-4795	PRINCIPAL - CAPITAL LEASE	0	0	4,430	4,430	6,940
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	FINAL PAYMENT - NEW RADIOS (MOTOROLA)	6,940				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				BUDGET	PROJECTION	
01-410-4860	XFR FROM EQ REPL 106	-16,500	0	-4,430	-4,430	(4,551)
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Digital Radios - Distribution	(4,551)				



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016

01-410 FIRE MARSHALL

1000

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013	2013-2014	2014-2015		2015-2016
			ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
01-410-4920	CAPITAL - MOTOR VEHICLES		24,976	0	0	0	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	NO ACTIVITY						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013	2013-2014	2014-2015		2015-2016
			ACTUAL	ACTUAL	BUDGET	PROJECTION	
01-410-4920	CAPITAL - EQUIPMENT		0	0	11,370	11,370	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Mics tools, equipment, and racks to be installed						
	in the new arson investigation trailer		700	<--- move to 01-410-4220			
			(700)				

TOTAL: 69,682 69,075 85,153 77,965 76,637



FISCAL YEAR 2015-2016
SUMMARY BY FUND-DEPT / CATEGORY

01-411	STREET & DRAINAGE	1100
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CATEGORY SUMMARY									
CATEGORY DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	01-411 STREET & DRAINAGE		CHG BUD-BUD		
		BUDGET	PROJECTn		\$	%	\$	%	
40 SALARIES	231,172	294,272	176,769	334,095	157,326	89.0%	39,823	13.5%	
41 BENEFITS	97,786	139,115	76,453	145,627	69,174	90.5%	6,512	4.7%	
42 SUPPLIES	27,240	46,800	34,779	35,935	1,156	3.3%	-10,865	-23.2%	
43 MAINTENANCE	57,758	76,750	66,037	70,500	4,463	6.8%	-6,250	-8.1%	
44 UTILITIES	81,630	91,780	77,675	84,050	6,375	8.2%	-7,730	-8.4%	
45 SERVICES	163,066	189,900	166,263	205,550	39,287	23.6%	15,650	8.2%	
46 SUNDRY	3,206	2,208	1,710	1,796	86	5.0%	-412	-18.7%	
47 BONDS / LEASES	0	0	0	0	0	0.0%	0	0.0%	
48 TRANSFER - EQUIP REPL	50,000	-23,500	-23,239	0	23,239	-100.0%	23,500	-100.0%	
49 CAPITAL OUTLAY	33,898	82,000	89,277	53,870	-35,407	-39.7%	-28,130	-34.3%	
TOTAL EXPENSES:	745,756	899,325	665,724	931,423	265,699	39.9%	32,098	3.6%	

50 INTERFUND TRANSFERS	0	0	0	0	0	0.0%	0	0.0%	
55 YE TO ACCRUAL	0	0	0	0	0	0.0%	0	0.0%	
NON-DEPARTMENTAL:	0	0	0	0	0	0.0%	0	0.0%	
NET:	745,756	899,325	665,724	931,423	265,699	39.9%	32,098	3.6%	

PERSONNEL BUDGET									
Budgeted Positions:	2015-2016			2014-2015			2013-2014		
	FT	PT	TMP	FT	PT	TMP	FT	PT	TMP
PUBLIC WORKS DIRECTOR ***	1			1			1		
SUPERVISOR - STREET/DRAINAGE				1			1		
CREW LEADER - STRTS/DRNG	1			1					
MAINTENANCE OPERATOR	1						2		
MAINTENANCE WORKER I & II	6			5			4		
MAINTENANCE EMPLOYEE (City Wide)				1			1		
Budgeted Employees:	9	0	0	9	0	0	9	0	0
Contract Labor	2			2			2		
NET:	11	0	0	11	0	0	11	0	0



FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT LISTING

01-411 STREET & DRAINAGE 1100

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
01-411-4010	SUPERVISION	64,513	72,253	69,674	79,477	9,803	14.1%	7,224	10.0%
01-411-4020	OPERATIONAL	180,254	235,573	122,527	272,187	149,660	122.1%	36,614	15.5%
01-411-4030	OVERTIME	15,049	18,064	16,328	17,250	922	5.6%	-814	-4.5%
01-411-4040	LONGEVITY	536	896	760	946	186	24.5%	50	5.6%
01-411-4099	SALARY TRANSFERS	-29,180	-32,514	-32,520	-35,765	-3,245	10.0%	-3,251	10.0%
01-411-4130	FICA	19,618	24,999	15,962	28,294	12,332	77.3%	3,295	13.2%
01-411-4140	WORKERS COMP	11,482	11,482	11,268	11,268	0	0.0%	-214	-1.9%
01-411-4150	UNEMPLOYMENT INSURANCE	0	6,000	0	5,000	5,000	0.0%	-1,000	-16.7%
01-411-4160	INSURANCE MEDICAL/LIFE/DENTAL	46,668	70,582	36,743	71,922	35,179	95.7%	1,340	1.9%
01-411-4170	TMRS	29,766	35,557	22,856	38,092	15,236	66.7%	2,535	7.1%
01-411-4190	TRAINING	465	1,875	1,000	1,065	65	6.5%	-810	-43.2%
01-411-4199	BENEFIT TRANSFERS	-10,213	-11,380	-11,376	-10,014	1,362	-12.0%	1,366	-12.0%
01-411-4210	OFFICE SUPPLIES	581	1,000	689	985	296	43.0%	-15	-1.5%
01-411-4220	MINOR TOOLS & EQUIPMENT	3,780	15,900	12,745	10,950	-1,795	-14.1%	-4,950	-31.1%
01-411-4230	GAS, OIL & GREASE	16,813	20,000	15,951	17,000	1,049	6.6%	-3,000	-15.0%
01-411-4240	EXPENDABLES	4,507	7,000	3,983	5,000	1,017	25.5%	-2,000	-28.6%
01-411-4270	CHEMICALS	49	1,200	198	600	402	203.0%	-600	-50.0%
01-411-4280	UNIFORMS	1,510	1,700	1,213	1,400	187	15.4%	-300	-17.6%
01-411-4320	EQUIPMENT REPAIRS	974	1,500	1,000	1,200	200	20.0%	-300	-20.0%
01-411-4330	FUEL OPERATED EQUIPMENT	19,487	27,500	19,757	25,000	5,243	26.5%	-2,500	-9.1%
01-411-4370	SIGN & SIGNAL REPAIR	20,303	15,750	13,485	12,700	-785	-5.8%	-3,050	-19.4%
01-411-4380	ROAD REPAIR - MATERIAL	4,874	17,000	16,882	16,600	-282	-1.7%	-400	-2.4%
01-411-4390	STORM SEWER PIPE	12,120	15,000	14,913	15,000	87	0.6%	0	0.0%
01-411-4410	ELECTRIC - STREET LIGHTS	77,788	86,000	74,362	80,000	5,638	7.6%	-6,000	-7.0%
01-411-4415	ELECTRIC - TRAFFIC SIGNALS	2,556	4,250	2,151	2,750	599	27.8%	-1,500	-35.3%
01-411-4430	TELEPHONE	1,286	1,530	1,162	1,300	138	11.9%	-230	-15.0%
01-411-4570	CONTRACT SERVICES	97,642	131,150	99,966	136,500	36,534	36.5%	5,350	4.1%
01-411-4571	CONTRACT LABOR	65,150	58,000	66,297	68,000	1,703	2.6%	10,000	17.2%
01-411-4575	EQUIPMENT RENTAL/LEASE	274	750	0	1,050	1,050	0.0%	300	40.0%
01-411-4630	INSURANCE - VEHICLES	1,908	1,908	1,411	1,482	71	5.0%	-426	-22.3%
01-411-4650	INSURANCE - LIABILITY	1,298	300	299	314	15	5.0%	14	4.7%
01-411-4850	XFR TO EQ REPL 106	50,000	0	0	0	0	0.0%	0	0.0%
01-411-4860	XFR FROM EQ REPL 106	0	-23,500	-23,239	0	23,239	-100.0%	23,500	-100.0%
01-411-4920	CAPITAL - MOTOR VEHICLES	29,698	23,500	23,239	33,870	10,631	45.7%	10,370	44.1%
01-411-4960	CAPITAL - MISC	0	0	0	0	0	0.0%	0	0.0%
		745,756	899,325	665,724	931,423	265,699	39.9%	32,098	3.6%



ACCOUNT DETAIL JUSTIFICATION **FISCAL YEAR 2015-2016**
01-411 STREET & DRAINAGE **1100**

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4010	SUPERVISION		54,952	64,513	72,253	69,674	79,477
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Management / Supervision Salary	2,080	79,477		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4020	OPERATIONAL		83,862	180,254	235,573	122,527	272,187
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Full-Time Employees	16,640	272,187		Calculated Field		
	Part-Time Employees	0	-				
	Temporary Employees	0	-				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4030	OVERTIME		5,141	15,049	18,064	16,328	17,250
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	* Employees in 1100 dept work water and sewer line repairs also		16,500				750

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4040	LONGEVITY		636	536	896	760	946
	ITEM DESCRIPTION	#	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Longevity Pay (paid 1st week in December)	5	946		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4099	SALARY TRANSFERS		-27,573	-29,180	-32,514	-32,520	(35,765)
	ITEM DESCRIPTION	#	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	PUBLIC WORKS DIRECTOR 02-423	45%	(35,765)		Calculated Field		

Dependent Coverage Payments:

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4130	FICA		10,853	19,618	24,999	15,962	28,294
	ITEM DESCRIPTION	%	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	7.65% of Accounts Below:	7.65%	28,294		Calculated Field		
	Supervision, Operational, Overtime, Longevity.						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4140	WORKERS COMP		10,940	11,482	11,482	11,268	11,268
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Prior Year + %Inc	0.0%	11,268		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4150	UNEMPLOYMENT INSURANCE		9,685	0	6,000	0	5,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
			5,000		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4160	INSURANCE MEDICAL/LIFE/DENTAL		37,640	46,668	70,582	36,743	71,922
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Life Insurance / ADD	0.20000	70		Calculated Field		
	Dental / Vision	\$ 16.64 10%	\$18.30 1,976				
	Employee Health:	\$647.00 0.0%	\$647.00				
	#FT Emp	9	69,876				



ACCOUNT DETAIL JUSTIFICATION **FISCAL YEAR 2015-2016**
01-411 STREET & DRAINAGE **1100**

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4170	TMRS		16,508	29,766	35,557	22,856	38,092
	ITEM DESCRIPTION	PPDS	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	OCT - DEC	7	10.77%		Calculated Field		
	JAN - SEP	20	10.15%				
	Weighted Average		38,092				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4190	TRAINING		300	465	1,875	1,000	1,065
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Pesticide Training		465				
	Storm Water Training		300				
	Irrigation Training		300				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4199	BENEFIT TRANSFERS		-10,478	-10,213	-11,380	-11,376	(10,014)
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	PUBLIC WORKS DIRECTOR 02-423	28%	(10,014)				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4210	OFFICE SUPPLIES		519	581	1,000	689	985
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Pens, Pencils, Markers & Clips		75		Business Cards		110
	Folders, Copy Paper, Ink Cartridges		250		Software Updates		300
	Inspection/Daily Reports/Work Orders		250				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4220	MINOR TOOLS & EQUIPMENT		3,759	3,780	15,900	12,745	10,950
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Shovels, Dust Brooms, Racks, Grabbers		700		Lazer Level-Transit		1,800
	Diamond Cut Saw Blades, Drill Bits		500		Elite Gate Opener-10 Acres		2,200
	Weed Eaters, Chain Saws		1,200		Truck mounted Air Compressor		3,500
	Blades for Saws, Pole Saws, Mowers		300		Portable Generator		750

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4230	GAS, OIL & GREASE		14,509	16,813	20,000	15,951	17,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
			17,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4240	EXPENDABLES		4,298	4,507	7,000	3,983	5,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Ear Plugs, Safety Glasses, Gloves		800		Safety Meeting Supplies		250
	Rain Coats, Rubber Boots, Safety Vests		500		Shelving, File Cabinets		400
	Weed Eater String		700		Padlocks		200
	Gatorade/First Aid Supplies		200		Coffee, Creamer, Sugar, Cups		300
	Traffic Barricades, Cones		750		Toilet Paper, Paper Towels		300
	Bug Repellants, Wipes, Paper Towels		300				300

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4270	CHEMICALS		0	49	1,200	198	600
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Marking-Location Paints		300				
	Herbicides, Weed Killer		300				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4280	UNIFORMS		987	1,510	1,700	1,213	1,400
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	G & K Services-Employee Uniforms		1,400				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4320	EQUIPMENT REPAIRS		876	974	1,500	1,000	1,200
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Misc Equip Repairs-Chain Saws, Weed Eaters		500				
	Water Pumps		700				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4330	FUEL OPERATED EQUIPMENT		22,035	19,487	27,500	19,757	25,000
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Parts/Maintenance on Street Equipment		25,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4370	SIGN & SIGNAL REPAIR		20,966	20,303	15,750	13,485	12,700
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Roll up Signs-Road Construction and Closure		1,200	Sheeting for Signs			10,000
	Stands for Signs		800				
	Sign Posts		700				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4380	ROAD REPAIR - MATERIAL		4,840	4,874	17,000	16,882	16,600
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Crushed Rock		5,000	Stabalize Sand			2,000
	Cold Patch-Asphalt		9,000				
	Maximizer		600				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4390	STORM SEWER PIPE		-1,399	12,120	15,000	14,913	15,000
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	15", 18", 24", 30", 36", 42" -Hancor Pipe		8,000	Drain Boxes			3,000
	RCP		2,000				
	Concrete Box T's and Drain Inlets		2,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4410	ELECTRIC - STREET LIGHTS		71,496	77,788	86,000	74,362	80,000
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	CURRENT CONTRACT THRU 2017	0.06566	80,000				



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016

01-411 STREET & DRAINAGE

1100

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4415	ELECTRIC - TRAFFIC SIGNALS		2,969	2,556	4,250	2,151	2,750
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	CURRENT CONTRACT THRU 2017	0.06566	2,750				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4430	TELEPHONE		1,825	1,286	1,530	1,162	1,300
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	CELL PHONES	95	1,140				
	MISC OTHER		160				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4570	CONTRACT SERVICES		101,623	97,642	131,150	99,966	136,500
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Prolawn Services		95,500	Additional Mowing/Landscaping			25,000
	Misc Services		5,000				
	Building Cleaning Supplies		2,000				
	Preemployment Screenings		500				500
	Instrumentation - Traffic Signals		3,000				5,000

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4571	CONTRACT LABOR		67,322	65,150	58,000	66,297	68,000
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Contract Workers (2-3)		68,000				
	(Based on 2 workers)						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4575	EQUIPMENT RENTAL/LEASE		930	274	750	0	1,050
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	6" Pump Rental-Emergency		750				
	Misc Equipment		300				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4630	INSURANCE - VEHICLES		2,833	1,908	1,908	1,411	1,482
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	PRIOR YEAR X	5%	1,482				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4650	INSURANCE - LIABILITY		247	1,298	300	299	314
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	PRIOR YEAR X	5%	314				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4850	XFR TO EQ REPL 106		63,103	50,000	0	0	-
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS



ACCOUNT DETAIL JUSTIFICATION				FISCAL YEAR 2015-2016	
01-411 STREET & DRAINAGE		1100			

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4860	XFR FROM EQ REPL 106		0	0	-23,500	-23,239	-
ITEM DESCRIPTION			AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4920	CAPITAL - MOTOR VEHICLES		0	29,698	23,500	23,239	33,870
ITEM DESCRIPTION			AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
1 Ton Ford Diesel w/dump bed			33,870	Replace Unit 1125			

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-411-4940	CAPITAL - EQUIPMENT		18,838	4,200	58,500	66,038	20,000
ITEM DESCRIPTION			AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
Toro Mowers (2)			20,000				

TOTAL:	595,042	745,756	899,325	665,724	931,423
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FISCAL YEAR 2015-2016
SUMMARY BY FUND-DEPT / CATEGORY

01-413	SOLID WASTE
	1300

CATEGORY SUMMARY										01-413 SOLID WASTE					
CATEGORY DESCRIPTION		2013-2014	2014-2015		2015-2016	CHG BUD-PROJ		CHG BUD-BUD							
		ACTUAL	BUDGET	PROJECTn	BUDGET	\$	%	\$	%						
40	SALARIES	316,860	344,923	307,601	366,976	59,375	19.3%	22,053	6.4%						
41	BENEFITS	134,219	151,832	135,889	154,910	19,021	14.0%	3,078	2.0%						
42	SUPPLIES	92,665	91,725	73,930	83,800	9,870	13.4%	-7,925	-8.6%						
43	MAINTENANCE	120,709	62,700	57,600	70,200	12,600	21.9%	7,500	12.0%						
44	UTILITIES	965	964	1,044	1,080	36	3.4%	116	12.0%						
45	SERVICES	392,361	414,285	419,499	458,579	39,080	9.3%	44,294	10.7%						
46	SUNDRY	31,547	32,000	28,959	31,107	2,148	7.4%	-893	-2.8%						
47	BONDS / LEASES	0	0	0	0	0	0.0%	0	0.0%						
48	TRANSFER - EQUIP REPL	50,000	-50,000	-50,000	50,000	100,000	-200.0%	100,000	-200.0%						
49	CAPITAL OUTLAY	214,807	143,062	145,790	63,510	-82,280	-56.4%	-79,552	-55.6%						
TOTAL EXPENSES:		1,354,133	1,191,491	1,120,312	1,280,162	159,850	14.3%	88,671	7.4%						

50 INTERFUND TRANSFERS	0	0	0	0	0	0.0%	0	0.0%		
55 YE TO ACCRUAL	0	0	0	0	0	0.0%	0	0.0%		
NON-DEPARTMENTAL:	0	0	0	0	0	0.0%	0	0.0%		
NET:	1,354,133	1,191,491	1,120,312	1,280,162	159,850	14.3%	88,671	7.4%		

PERSONNEL BUDGET

Budgeted Positions:	2015-2016			2014-2015			2013-2014		
	FT	PT	TMP	FT	PT	TMP	FT	PT	TMP
SUPERVISOR	1			1			1		
CREWLEADER	1			1			1		
OPERATOR	1			1			1		
MAINT WORKER II - SANITATION	1			1			1		
MAINT WORKER I - SANITATION	1			1			1		
DRIVER - REFUSE	5			5			5		
Budgeted Employees:	10	0	0	10	0	0	10	0	0
Contract Labor	4			4			4		
NET:	14	0	0	14	0	0	14	0	0



FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT LISTING

01-413

SOLID WASTE

1300

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
01-413-4010	SUPERVISION	53,686	52,767	51,898	55,411	3,513	6.8%	2,644	5.0%
01-413-4020	OPERATIONAL	250,298	276,231	241,388	295,362	53,974	22.4%	19,131	6.9%
01-413-4030	OVERTIME	7,084	9,669	8,059	9,500	1,441	17.9%	-169	-1.7%
01-413-4040	LONGEVITY	5,792	6,256	6,256	6,703	447	7.1%	447	7.1%
01-413-4130	FICA	24,205	26,387	23,911	28,074	4,163	17.4%	1,687	6.4%
01-413-4140	WORKERS COMP	9,023	9,023	8,855	8,855	0	0.0%	-168	-1.9%
01-413-4160	INSURANCE MEDICAL/LIFE/DENTAL	64,762	78,421	69,607	79,906	10,299	14.8%	1,485	1.9%
01-413-4170	TMRS	36,229	37,751	33,516	37,975	4,459	13.3%	224	0.6%
01-413-4190	TRAINING	0	250	0	100	100	0.0%	-150	-60.0%
01-413-4210	OFFICE SUPPLIES	241	325	344	350	6	1.7%	25	7.7%
01-413-4220	MINOR TOOLS & EQUIPMENT	144	150	143	200	57	39.9%	50	33.3%
01-413-4230	GAS, OIL & GREASE	88,078	86,000	69,000	78,000	9,000	13.0%	-8,000	-9.3%
01-413-4240	EXPENDABLES	2,046	3,000	2,345	3,000	655	27.9%	0	0.0%
01-413-4280	UNIFORMS	2,156	2,250	2,098	2,250	152	7.2%	0	0.0%
01-413-4320	EQUIPMENT REPAIRS	69	200	100	200	100	100.0%	0	0.0%
01-413-4330	FUEL OPERATED EQUIPMENT	120,640	62,500	57,500	70,000	12,500	21.7%	7,500	12.0%
01-413-4430	TELEPHONE	965	964	1,044	1,080	36	3.4%	116	12.0%
01-413-4570	CONTRACT SERVICES	281,546	299,250	300,614	339,694	39,080	13.0%	40,444	13.5%
01-413-4571	CONTRACT LABOR	110,815	115,035	118,885	118,885	0	0.0%	3,850	3.3%
01-413-4630	INSURANCE - VEHICLES	3,614	4,000	2,959	3,107	148	5.0%	-893	-22.3%
01-413-4670	GARBAGE BAG PURCHASES	27,933	28,000	26,000	28,000	2,000	7.7%	0	0.0%
01-413-4850	XFR TO EQ REPL 106	50,000	0	0	50,000	50,000	0.0%	50,000	0.0%
01-413-4860	XFR FROM EQ REPL 106	0	-50,000	-50,000	0	50,000	-100.0%	50,000	-100.0%
01-413-4920	CAPITAL - MOTOR VEHICLES	198,247	123,722	123,722	43,510	-80,212	-64.8%	-80,212	-64.8%
01-413-4940	CAPITAL - EQUIPMENT	16,560	19,340	22,068	20,000	-2,068	-9.4%	660	3.4%
		1,354,133	1,191,491	1,120,312	1,280,162	159,850	14.3%	88,671	7.4%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016
01-413 SOLID WASTE 1300

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-413-4010	SUPERVISION		49,983	53,686	52,767	51,898	55,411
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Management / Supervision Salary	2,080	55,411		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-413-4020	OPERATIONAL		250,539	250,298	276,231	241,388	295,362
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Full-Time Employees	18,720	295,362		Calculated Field		
	Part-Time Employees	0	-				
	Temporary Employees	0	-				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-413-4030	OVERTIME		9,265	7,084	9,669	8,059	9,500
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Full Time Overtime	640	10,500				(1,000)

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-413-4040	LONGEVITY		5,408	5,792	6,256	6,256	6,703
	ITEM DESCRIPTION	#	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Longevity Pay (paid 1st week in December)	9	6,703		Calculated Field		

Dependent Coverage Payments: -

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-413-4099	SALARY TRANSFERS		-864	0	0	0	-
	ITEM DESCRIPTION	%	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	NO ACTIVITY DO NOT USE						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-413-4130	FICA		24,003	24,205	26,387	23,911	28,074
	ITEM DESCRIPTION	%	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	7.65% of Accounts Below:	7.65%	28,074		Calculated Field		
	Supervision, Operational, Overtime, Longevity						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-413-4140	WORKERS COMP		8,915	9,023	9,023	8,855	8,855
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Prior Year + %Inc	0.0%	8,855		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-413-4150	UNEMPLOYMENT INSURANCE		124	0	0	0	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	NO ACTIVITY						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-413-4160	INSURANCE MEDICAL/LIFE/DENTAL		99,436	64,762	78,421	69,607	79,906
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Life Insurance / ADD	0.20000	70		Calculated Field		
	Dental / Vision	\$ 16.64 10%	\$18.30 2,196				
	Employee Health:	\$647.00 0.0%	\$647.00				
	#FT Emp	10	77,640				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-413-4170	TMRS		35,909	36,229	37,751	33,516	37,975
	ITEM DESCRIPTION	PPDS	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	OCT - DEC	7 10.77%			Calculated Field		
	JAN - SEP	20 10.15%					
	Weighted Average	10.32%	37,975				



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015–2016
01-413 SOLID WASTE 1300

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
01-413-4190	TRAINING		0	0	250	0	100
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Miscellaneous Training		100				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
01-413-4210	OFFICE SUPPLIES		1,713	241	325	344	350
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Copy Paper		100				
	Toner		100				
	Inspection Forms		100				
	General Offices Supplies		100				-50

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
01-413-4220	MINOR TOOLS & EQUIPMENT		194	144	150	143	200
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Shovels, Rakes, Etc.		200				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
01-413-4230	GAS, OIL & GREASE		87,854	88,078	86,000	69,000	78,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Gas. Oil, Grease		88,000	Units are experiencing multiple			(10,000)
	11 Units/Equipment			mechanical issues			

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
01-413-4240	EXPENDABLES		3,681	2,046	3,000	2,345	3,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Gloves		1,450		Coffee		450
	Vests		400		Toilet Paper		150
	Glasses		150		Paper Towels		150
	Gatorade		150		Liners		50
	Paint		550				(500)

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
01-413-4270	CHEMICALS		0	0	0	0	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Deodorizer & Degreaser		650				-650

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
01-413-4280	UNIFORMS		2,199	2,156	2,250	2,098	2,250
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Uniforms, Jackets, Caps		2,500				-250

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
01-413-4320	EQUIPMENT REPAIRS		0	69	200	100	200
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	City Radios		200				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
01-413-4330	FUEL OPERATED EQUIPMENT		94,160	120,640	62,500	57,500	70,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Equipment Repairs		82,000	Units are experiencing multiple			-12,000
	11 Units/Equipment			mechanical issues			

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
01-413-4430	TELEPHONE		684	965	964	1,044	1,080
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	CELL PHONE	90	1,080				



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016
01-413 SOLID WASTE 1300

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-413-4570	CONTRACT SERVICES		273,667	281,546	299,250	300,614	339,694
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Seabreeze Environmental Landfill	13.0%	339,694				
	Uncompacted (loose) Yardage:	\$7.45/CY			LY: \$6.43/CY		
	Compacted Yardage:	\$8.38/CY			LY: \$7.37/CY		

RATE INCREASES:

01-413-4570	\$ / CY		% Increase - \$ / CY	
SEABREEZE	Loose	Compacted	Loose	Compacted
10/01/09	5.76	6.62		
10/01/10	5.93	6.81	3.0%	2.9%
10/03/11	6.19	7.11	4.4%	4.4%
10/01/12	6.27	7.20	1.3%	1.3%
11/01/13	6.52	7.48	4.0%	3.9%
10/01/15	7.45	8.38	14.3%	12.0%

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-413-4571	CONTRACT LABOR		112,043	110,815	115,035	118,885	118,885
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	4 Temporary Employees		118,885				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-413-4630	INSURANCE - VEHICLES		4,841	3,614	4,000	2,959	3,107
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	PRIOR YEAR X	5%	3,107				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-413-4670	GARBAGE BAG PURCHASES		9,168	27,933	28,000	26,000	28,000
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Black Trash Bags	4.88	15,000				-2,000
	Blue Recycle Bags	4.35	15,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-413-4850	XFR TO EQ REPL 106		60,630	50,000	0	0	50,000
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
			50,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-413-4860	XFR FROM EQ REPL 106		-17,215	0	-50,000	-50,000	-
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
			(100,000)				
	Move to Contingency		100,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-413-4920	CAPITAL - MOTOR VEHICLES		0	198,247	123,722	123,722	43,510
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Replace Unit #1316-2005 Sideload		227,224	Move to Contingency			-227,224
	Replace Unit #1317-2007 Rearloader		212,194	Denied			-212,194
				What does that do to the vehicle if we put in \$40,000?			
				Repair costs to exceed 40,000 over the next 6 months to 1 year (cylinders and container liner will need to be replaced)			
	New Lift Arm-Side Loader- Unit 1318		35,000				
	Replace Grabber Unit 1301		8,510	You said these exact words last year.			

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				BUDGET	PROJECTION	
01-413-4940	CAPITAL - EQUIPMENT	17,215	16,560	19,340	22,068	20,000
ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
3YD Containers (20)		485	9,700	Check on this Account w Kim		
4YD Containers (20)		515	10,300			
TOTAL:		1,133,552	1,354,133	1,191,491	1,120,312	1,280,162



FISCAL YEAR 2015-2016

SUMMARY BY FUND-DEPT / CATEGORY

01-414	SERVICE CENTER	1400
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CATEGORY SUMMARY										
CATEGORY DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	01-414 SERVICE CENTER		CHG BUD-PROJ		CHG BUD-BUD	
		BUDGET	PROJECTn		\$	%	\$	%	\$	%
40 SALARIES	137,395	144,417	135,221	148,656	13,435	9.9%	4,239	2.9%	4,239	2.9%
41 BENEFITS	52,213	55,913	54,370	55,533	1,163	2.1%	-380	-0.7%	-380	-0.7%
42 SUPPLIES	32,029	21,475	22,696	27,725	5,029	22.2%	6,250	29.1%	6,250	29.1%
43 MAINTENANCE	8,945	7,825	8,858	7,800	-1,058	-11.9%	-25	-0.3%	-25	-0.3%
44 UTILITIES	9,040	13,909	8,842	11,620	2,778	31.4%	-2,289	-16.5%	-2,289	-16.5%
45 SERVICES	8,637	7,680	7,749	7,670	-79	-1.0%	-10	-0.1%	-10	-0.1%
46 SUNDRY	4,645	4,851	4,547	4,874	327	7.2%	23	0.5%	23	0.5%
47 BONDS / LEASES	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
48 TRANSFER - EQUIP REPL	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
49 CAPITAL OUTLAY	0	35,200	35,200	17,790	-17,410	-49.5%	-17,410	-49.5%	-17,410	-49.5%
TOTAL EXPENSES:	252,904	291,270	277,483	281,668	4,185	1.5%	-9,602	-3.3%	-9,602	-3.3%

50 INTERFUND TRANSFERS	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
55 YE TO ACCRUAL	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
NON-DEPARTMENTAL:	0	0	0	0	0	0.0%	0	0.0%	0	0.0%

NET:	252,904	291,270	277,483	281,668	4,185	1.5%	-9,602	-3.3%
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PERSONNEL BUDGET

Budgeted Positions:	2015-2016			2014-2015			2013-2014		
	FT	PT	TMP	FT	PT	TMP	FT	PT	TMP
FLEET MANAGER	1			1			1		
ADMINISTRATIVE SECRETARY PW	1			1			1		
MECHANIC	2			2			2		
Budgeted Employees:	4	0	0	4	0	0	4	0	0
Contract Labor									
NET:	4	0	0	4	0	0	4	0	0



FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT LISTING

01-414 SERVICE CENTER

1400

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
01-414-4010	SUPERVISION	53,396	52,510	50,716	55,141	4,425	8.7%	2,631	5.0%
01-414-4020	OPERATIONAL	100,375	108,490	96,482	106,164	9,682	10.0%	-2,326	-2.1%
01-414-4030	OVERTIME	273	425	803	800	-3	-0.4%	375	88.2%
01-414-4040	LONGEVITY	1,696	1,888	1,392	1,591	199	14.3%	-297	-15.7%
01-414-4099	SALARY TRANSFERS	-18,345	-18,896	-14,172	-15,040	-868	6.1%	3,856	-20.4%
01-414-4130	FICA	11,898	12,493	11,389	12,523	1,134	10.0%	30	0.2%
01-414-4140	WORKERS COMP	527	527	518	518	0	0.0%	-9	-1.7%
01-414-4160	INSURANCE MEDICAL/LIFE/DENTAL	28,378	31,374	30,940	31,966	1,026	3.3%	592	1.9%
01-414-4170	TMRS	17,806	17,883	16,454	16,893	439	2.7%	-990	-5.5%
01-414-4190	TRAINING	25	250	25	250	225	900.0%	0	0.0%
01-414-4199	BENEFIT TRANSFERS	-6,421	-6,614	-4,956	-6,618	-1,662	33.5%	-4	0.1%
01-414-4210	OFFICE SUPPLIES	1,327	1,775	1,761	2,175	414	23.5%	400	22.5%
01-414-4220	MINOR TOOLS & EQUIPMENT	10,472	4,650	3,589	7,700	4,111	114.5%	3,050	65.6%
01-414-4230	GAS, OIL & GREASE	12,892	8,000	8,000	8,300	300	3.8%	300	3.8%
01-414-4240	EXPENDABLES	6,048	5,500	7,954	8,000	46	0.6%	2,500	45.5%
01-414-4270	CHEMICALS	0	300	100	300	200	200.0%	0	0.0%
01-414-4280	UNIFORMS	1,290	1,250	1,292	1,250	-42	-3.3%	0	0.0%
01-414-4310	MAINTENANCE - BLDG & GROUNDS	4,839	4,000	4,104	3,900	-204	-5.0%	-100	-2.5%
01-414-4320	EQUIPMENT REPAIRS	2,662	1,000	3,500	1,000	-2,500	-71.4%	0	0.0%
01-414-4330	FUEL OPERATED EQUIPMENT	815	750	922	750	-172	-18.7%	0	0.0%
01-414-4350	GENERATOR EXPENSE	629	2,000	77	2,000	1,923	2497.4%	0	0.0%
01-414-4360	RADIO REPAIRS	0	75	255	150	-105	-41.2%	75	100.0%
01-414-4410	ELECTRIC	6,484	10,415	6,152	7,000	848	13.8%	-3,415	-32.8%
01-414-4420	CABLE / INTERNET	1,367	1,680	1,007	1,020	13	1.3%	-660	-39.3%
01-414-4430	TELEPHONE	1,189	1,814	1,683	1,800	117	7.0%	-14	-0.8%
01-414-4450	WATER - SERVICE CENTER	0	0	0	1,800	1,800	0.0%	1,800	0.0%
01-414-4570	CONTRACT SERVICES	7,761	6,980	6,814	7,070	256	3.8%	90	1.3%
01-414-4575	EQUIPMENT RENTAL/LEASE	876	700	935	600	-335	-35.8%	-100	-14.3%
01-414-4610	DUES & SUBSCRIPTIONS	0	200	0	100	100	0.0%	-100	-50.0%
01-414-4630	INSURANCE - VEHICLES	294	300	221	232	11	5.0%	-68	-22.7%
01-414-4640	INSURANCE - BUILDINGS	4,351	4,351	4,326	4,542	216	5.0%	191	4.4%
01-414-4940	CAPITAL - EQUIPMENT	0	18,400	18,400	8,990	-9,410	-51.1%	-9,410	-51.1%
01-414-4970	CAPITAL - BLDG & GROUNDS	0	16,800	16,800	8,800	-8,000	-47.6%	-8,000	-47.6%
		252,904	291,270	277,483	281,668	4,185	1.5%	-9,602	-3.3%



ACCOUNT DETAIL JUSTIFICATION

FISCAL YEAR 2015-2016

01-414 SERVICE CENTER

1400

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-414-4010	SUPERVISION		49,980	53,396	52,510	50,716	55,141
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Management / Supervision Salary	2,080	55,141		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-414-4020	OPERATIONAL		96,750	100,375	108,490	96,482	106,164
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Full-Time Employees	6,240	106,164		Calculated Field		
	Part-Time Employees	0	-				
	Temporary Employees	0	-				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-414-4030	OVERTIME		362	273	425	803	800
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Overtime-Equipment Repairs & Call Outs	32	800				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-414-4040	LONGEVITY		1,488	1,696	1,888	1,392	1,591
	ITEM DESCRIPTION	#	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Longevity Pay (paid 1st week in December)	4	1,591		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-414-4099	SALARY TRANSFERS		-17,815	-18,345	-18,896	-14,172	(15,040)
	ITEM DESCRIPTION	#	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	PUBLIC WORKS SECRETARY 02-423	50%	(15,040)		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-414-4130	FICA		11,348	11,898	12,493	11,389	12,523
	ITEM DESCRIPTION	%	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	7.65% of Accounts Below:	7.65%	12,523		Calculated Field		
	Supervision, Operational, Overtime, Longevity						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-414-4140	WORKERS COMP		522	527	527	518	518
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Prior Year + %Inc	0.0%	518		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-414-4150	UNEMPLOYMENT INSURANCE		0	0	0	0	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
					Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-414-4160	INSURANCE MEDICAL/LIFE/DENTAL		42,268	28,378	31,374	30,940	31,966
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Life Insurance / ADD	0.20000	32		Calculated Field		
	Dental / Vision	\$ 16.64 10%	\$18.30 878				
	Employee Health:	\$647.00 0.0%	\$647.00				
	#FT Emp	4	31,056				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
01-414-4170	TMRS		16,933	17,806	BUDGET	PROJECTION	16,893
	ITEM DESCRIPTION	PPDS	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	OCT - DEC	7	10.77%		Calculated Field		
	JAN - SEP	20	10.15%				
	Weighted Average		10.32%	16,893			

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
01-414-4190	TRAINING		40	25	BUDGET	PROJECTION	250
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Training on new equipment		250				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
01-414-4199	BENEFIT TRANSFERS		-6,770	-6,421	BUDGET	PROJECTION	(6,618)
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
		44%	(6,617.60)				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
01-414-4210	OFFICE SUPPLIES		891	1,327	BUDGET	PROJECTION	2,175
	ITEM DESCRIPTION	#	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Injet Cartridges, Toner		350	Computer for Employee Training(All Depts)			1,250
	Copier Paper		200	Batteries			150
	Tablets, Legal Pads, Ribbons, Inspection Forms		225	Business Cards			100
	Pens, Pencils, Clip Boards, Folders		250	File Cabinet/Shelves			400
							-750

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
01-414-4220	MINOR TOOLS & EQUIPMENT		5,109	10,472	BUDGET	PROJECTION	7,700
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Socket Sets		500				
	Hand Tools		1,000				
	Drill Bits		200				
	Air Impact & Air Ratchet		500				
	Heavy Duty Jack Stands		500				
	3 1/2 Ton Floor Jacks		500				
	Car Jacks		400				
	Truck Mounted Air Compressor		3,300				
	Air/Hydraulic Truck Jack		800				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
01-414-4230	GAS, OIL & GREASE		-1,688	12,892	BUDGET	PROJECTION	8,300
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Gas/Diesel		5,800				
	15-40 Motor Oil		500				
	10-30 Motor Oil		500				
	Tellus 68 Hydraulic Oil		1,000				
	Transmission Fluid		500				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				BUDGET	PROJECTION	
01-414-4240	EXPENDABLES	7,234	6,048	5,500	7,954	8,000
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	Coffee, Sugar, Creamer, Cups	400	Oil, Air, Fuel, Filters			3050
	Gloves, First Aid Supplies	650	Spark Plugs			500
	Toilet Paper, Paper Towels, Trash Liners	300	Anti-Freeze			1,050
	Mosquito Spray	150	Hand Cleaner			100
	Gatorade	100	Tier II Fees			100
	Batteries	1,000	Acetylene/Oxygen/Welding			150
	Flags	800				(350)

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				BUDGET	PROJECTION	
01-414-4270	CHEMICALS	180	0	300	100	300
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	Degreaser	200				
	Steam Cleaner Fluid	100				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				BUDGET	PROJECTION	
01-414-4280	UNIFORMS	1,216	1,290	1,250	1,292	1,250
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	Employee Uniforms	1,250				
	Shop Towels					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				BUDGET	PROJECTION	
01-414-4310	MAINTENANCE - BLDG & GROUNDS	2,903	4,839	4,000	4,104	3,900
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	Front Electric Gate Repairs	200				
	Electric Light Repairs	200				
	Shop Door Repairs	2,000				
	Ice Machine Repairs	500				
	Fuel/Storage Tank Repairs	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				BUDGET	PROJECTION	
01-414-4320	EQUIPMENT REPAIRS	0	2,662	1,000	3,500	1,000
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	Air Compressor	500				
	Misc Equipment	500				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				BUDGET	PROJECTION	
01-414-4330	FUEL OPERATED EQUIPMENT	278	815	750	922	750
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	Unit 1401 Truck Repairs	750				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				BUDGET	PROJECTION	
01-414-4350	GENERATOR EXPENSE	1,225	629	2,000	77	2,000
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	Emergency Generators	2,000				



ACCOUNT DETAIL JUSTIFICATION **FISCAL YEAR 2015-2016**
01-414 SERVICE CENTER **1400**

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-414-4360	RADIO REPAIRS		55	0	75	255	150
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Base Radio Repairs		150				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-414-4410	ELECTRIC		5,797	6,484	10,415	6,152	7,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	CONTRACT RUNS THRU 2017	0.06566	7,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-414-4420	CABLE / INTERNET		1,766	1,367	1,680	1,007	1,020
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
		85	1,020				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-414-4430	TELEPHONE		1,496	1,189	1,814	1,683	1,800
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	LANDLINE	105	1,260				
	CELL PHONES	45	540				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-414-4450	WATER - SERVICE CENTER		0	0	0	0	1,800
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	NEW ACCOUNT	150	1,800				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-414-4570	CONTRACT SERVICES		7,721	7,761	6,980	6,814	7,070
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Cleaning Services	185	2,220		Miscellaneous Repairs		1,500
	Copier Rental	62	750		Kimco-SCBA Annual Flow Test		200
	Ozarka Water Services		600				
	Fire Extinguisher Annual Inspect and Maintenance		1,100				
	Killum Pest Control		300				
	Telephone/Internet Repairs		400				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-414-4575	EQUIPMENT RENTAL/LEASE		678	876	700	935	600
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Tool Rental		600				



ACCOUNT DETAIL JUSTIFICATION **FISCAL YEAR 2015-2016**
01-414 SERVICE CENTER **1400**

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-414-4610	DUES & SUBSCRIPTIONS		78	0	200	0	100
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Shop Books and Manuals		100				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-414-4630	INSURANCE - VEHICLES		437	294	300	221	232
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Prior Year + %Inc	5.0%	232				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-414-4640	INSURANCE - BUILDINGS		3,613	4,351	4,351	4,326	4,542
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Prior Year + %Inc	5.0%	4,542				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-414-4940	CAPITAL - EQUIPMENT		0	0	18,400	18,400	8,990
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		
	ESI Truck HD Scan Kit		8,990				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
01-414-4970	CAPITAL - BLDG & GROUNDS		0	0	16,800	16,800	8,800
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		
	Upgrade Fuel System Card Reader to Entry Gate		8,800				

TOTAL: **234,095** **252,904** **291,270** **277,483** **281,668**



FISCAL YEAR 2015 – 2016
SUMMARY BY FUND-DEPT / CATEGORY

01-415	LIBRARY	1500
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CATEGORY SUMMARY									
CATEGORY DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET	01-415		LIBRARY		
		BUDGET	PROJECTn		\$	%	\$	%	
40 SALARIES	0	0	0	0	0	0.0%	0	0.0%	0.0%
41 BENEFITS	159	160	157	160	3	1.9%	0	0.0%	0.0%
42 SUPPLIES	6,020	7,315	7,720	3,675	-4,045	-52.4%	-3,640	-49.8%	-49.8%
43 MAINTENANCE	14,189	14,066	16,158	29,600	13,442	83.2%	15,534	110.4%	110.4%
44 UTILITIES	45,610	41,800	46,876	46,776	-100	-0.2%	4,976	11.9%	11.9%
45 SERVICES	12,324	12,646	12,321	12,475	154	1.2%	-171	-1.4%	-1.4%
46 SUNDRY	8,923	9,500	9,446	9,918	472	5.0%	418	4.4%	4.4%
47 BONDS / LEASES	0	0	0	0	0	0.0%	0	0.0%	0.0%
48 TRANSFER - EQUIP REPL	0	0	0	0	0	0.0%	0	0.0%	0.0%
49 CAPITAL OUTLAY	0	0	0	0	0	0.0%	0	0.0%	0.0%
TOTAL EXPENSES:	87,225	85,487	92,678	102,604	9,926	10.7%	17,117	20.0%	20.0%

50 INTERFUND TRANSFERS	0	0	0	0	0	0.0%	0	0.0%	0.0%
55 YE TO ACCRUAL	0	0	0	0	0	0.0%	0	0.0%	0.0%
NON-DEPARTMENTAL:	0	0	0	0	0	0.0%	0	0.0%	0.0%
NET:	87,225	85,487	92,678	102,604	9,926	10.7%	17,117	20.0%	20.0%

PERSONNEL BUDGET					
Budgeted Positions:	JOB CLASS	CURRENT		TOTAL # OF POSITIONS	
		FULL-TIME	PT/TEMP	2012-2013	2010-2011
Part-Time Custodian	xxx	0	0	1	1
Budgeted Employees:		0	0	1	1



FISCAL YEAR 2015 – 2016
BUDGETED DEPARTMENTAL ACCOUNT LISTING

01-415 LIBRARY

1500

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTED		\$	%	\$	%
01-415-4140	WORKERS COMP	159	160	157	160	3	1.9%	0	0.0%
01-415-4210	OFFICE SUPPLIES	5,300	5,815	6,516	2,675	-3,841	-58.9%	-3,140	-54.0%
01-415-4240	EXPENDABLES	720	1,500	1,204	1,000	-204	-16.9%	-500	-33.3%
01-415-4310	MAINTENANCE - BLDG & GROUNDS	14,189	14,066	16,158	29,600	13,442	83.2%	15,534	110.4%
01-415-4410	ELECTRIC	43,928	40,000	45,108	45,000	-108	-0.2%	5,000	12.5%
01-415-4430	TELEPHONE	1,682	1,800	1,768	1,776	8	0.5%	-24	-1.3%
01-415-4555	SPECIAL SERVICES (McNAUGHTON)	12,043	12,250	12,043	12,200	157	1.3%	-50	-0.4%
01-415-4570	CONTRACT SERVICES	281	396	278	275	-3	-1.1%	-121	-30.6%
01-415-4640	INSURANCE - BUILDINGS	8,923	9,500	9,446	9,918	472	5.0%	418	4.4%
		87,225	85,487	92,678	102,604	9,926	10.7%	17,117	20.0%



ACCOUNT DETAIL JUSTIFICATION **FISCAL YEAR 2015 – 2016**
01-415 LIBRARY **1500**

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-415-4140	WORKERS COMP		0	159	160	157	160
	ITEM DESCRIPTION	%	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
			160				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-415-4210	OFFICE SUPPLIES		5,155	5,300	5,815	6,516	2,675
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Promotional Items		500		mugs, shirts, lanyards, bookmarks, etc.		
	Craft Supplies		500		Summer crafts (8 crafts) plus storytime crafts		
	New Phone System		675		from Staples, see attached paper		
	Miscellaneous		1,000				
	Die-cuts				\$915 no longer needed for die-cuts		
	Computers				\$3000 not needed for computers this budget		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-415-4240	EXPENDABLES		550	720	1,500	1,204	1,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Miscellaneous		1,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-415-4310	MAINTENANCE - BLDG & GROUNDS		15,896	14,189	14,066	16,158	29,600
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	JANITORIAL SERVICE	1,000	12,000		MISC		2,000
	FIRE ALARM INSPECTION		350		Requested upgrades from new Librarian		15,000
	EXTERMINATOR		250				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-415-4410	ELECTRIC		35,756	43,928	40,000	45,108	45,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	CONTRACT RUNS THRU 2017	0.065660	45,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-415-4430	TELEPHONE		2,230	1,682	1,800	1,768	1,776
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	LANDLINE	135	1,620				
	MISC (NTS)	13	156				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-415-4555	SPECIAL SERVICES (McNAUGHTON)		12,120	12,043	12,250	12,043	12,200
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
			12,200				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-415-4570	CONTRACT SERVICES		295	281	396	278	275
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
			275				

ACCOUNT#	2009-2010		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-415-4640	INSURANCE - BUILDINGS		7,409	8,923	9,500	9,446	9,918
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
		5%	9,918				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-415-4970	CAPITAL - BLDG & GROUNDS		5,736	0	0	0	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

TOTAL: 85,147 87,225 85,487 92,678 102,604



FISCAL YEAR 2015 – 2016

SUMMARY BY FUND-DEPT / CATEGORY

01-416	PARKS & RECREATION	1600
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CATEGORY SUMMARY										01-416 PARKS & RECREATION			
CATEGORY DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET	CHG BUD-PROJ		%	CHG BUD-BUD					
		BUDGET	PROJECTn		\$			\$	%				
40 SALARIES	233,173	270,877	236,612	291,515	54,903		23.2%	20,638				7.6%	
41 BENEFITS	67,581	84,426	69,304	89,069	19,765		28.5%	4,643				5.5%	
42 SUPPLIES	58,697	60,200	55,893	61,700	5,807		10.4%	1,500				2.5%	
43 MAINTENANCE	27,638	36,500	28,500	36,500	8,000		28.1%	0				0.0%	
44 UTILITIES	95,637	96,680	106,124	104,604	-1,520		-1.4%	7,924				8.2%	
45 SERVICES	80,937	84,065	90,242	80,950	-9,292		-10.3%	-3,115				-3.7%	
46 SUNDRY	15,101	17,170	14,975	16,894	1,919		12.8%	-276				-1.6%	
47 BONDS / LEASES	41,796	41,796	41,796	3,858	-37,938		-90.8%	-37,938				-90.8%	
48 TRANSFER - EQUIP REPL	5,000	-23,500	-23,239	10,000	33,239		-143.0%	33,500				-142.6%	
49 CAPITAL OUTLAY	7,200	196,336	229,184	128,310	-100,874		-44.0%	-68,026				-34.6%	
TOTAL EXPENSES:	632,760	864,550	849,391	823,400	-25,991		-3.1%	-41,150				-4.8%	

50 INTERFUND TRANSFERS	0	0	0	0	0		0.0%	0				0.0%	
55 YE TO ACCRUAL	0	0	0	0	0		0.0%	0				0.0%	
NON-DEPARTMENTAL:	0	0	0	0	0		0.0%	0				0.0%	
NET:	632,760	864,550	849,391	823,400	-25,991		-3.1%	-41,150				-4.8%	

PERSONNEL BUDGET

Budgeted Positions:	2015-2016				2014-2015				2013-2014			
	FT	PT	TMP		FT	PT	TMP		FT	PT	TMP	
CREWLEADER	1				1				1			
FITNESS CENTER ATTENDANT			4				4				0	
MARKETING CLERK ***			0				0					1
MAINTENANCE WORKER I	1				1				1			
MAINTENANCE WORKER II	1				1				1			
PARKS & RECREATION DIRECTOR	1				1				1			
RECREATION SPECIALIST	1				1				1			
SUMMER EMPLOYEES				25				25				25
Budgeted Employees:	5	4	4	25	5	4	4	25	5	0	0	26
Contract Labor												
NET:	5	4	4	25	5	4	4	25	5	0	0	26



FISCAL YEAR 2015 – 2016
BUDGETED DEPARTMENTAL ACCOUNT LISTING

01-416 PARKS & RECREATION

1600

ACCT#	DESCRIPTION	2013-2014	2014-2015		2015 – 2016	CHG BUD-PROJ		CHG FROM BUDGET	
		ACTUAL	BUDGET	PROJECTED	BUDGET	\$	%	\$	%
01-416-4010	SUPERVISION	66,181	67,850	66,159	71,240	5,081	7.7%	3,390	5.0%
01-416-4020	OPERATIONAL	129,603	154,864	125,464	167,025	41,561	33.1%	12,161	7.9%
01-416-4021	PART-TIME SUMMER EMPLOYEES	34,430	40,000	36,515	44,110	7,595	20.8%	4,110	10.3%
01-416-4030	OVERTIME	10,971	11,771	12,082	12,500	418	3.5%	729	6.2%
01-416-4040	LONGEVITY	3,488	1,892	1,888	2,140	252	13.3%	248	13.1%
01-416-4099	SALARY TRANSFERS	-11,500	-5,500	-5,496	-5,500	-4	0.1%	0	0.0%
01-416-4130	FICA	18,519	21,430	15,851	22,244	6,393	40.3%	814	3.8%
01-416-4140	WORKERS COMP	3,829	3,829	3,757	3,757	0	0.0%	-72	-1.9%
01-416-4160	INSURANCE MEDICAL/LIFE/DENTAL	24,058	40,539	31,613	41,260	9,647	30.5%	721	1.8%
01-416-4150	UNEMPLOYMENT INSURANCE	412	0	0	0	0	0.0%	0	0.0%
01-416-4170	TMRS	20,293	22,553	18,668	21,983	3,315	17.8%	-570	-2.5%
01-416-4190	TRAINING	470	1,500	1,335	1,750	415	31.1%	250	16.7%
01-416-4199	BENEFIT TRANSFERS	0	-5,425	-1,920	-1,925	-5	0.3%	3,500	-64.5%
01-416-4210	OFFICE SUPPLIES	1,060	2,350	1,473	1,400	-73	-5.0%	-950	-40.4%
01-416-4220	MINOR TOOLS & EQUIPMENT	3,869	1,300	4,128	1,375	-2,753	-66.7%	75	5.8%
01-416-4230	GAS, OIL & GREASE	10,480	8,600	9,122	9,200	78	0.9%	600	7.0%
01-416-4240	EXPENDABLES	11,941	12,500	11,778	12,700	922	7.8%	200	1.6%
01-416-4241	SUPPLIES - COMMUNITY SERVICE	114	100	11	100	89	809.1%	0	0.0%
01-416-4242	CONCESSIONS & AWARDS	8,244	4,400	4,487	4,600	113	2.5%	200	4.5%
01-416-4243	STRATTON RIDGE EXPENSES	8,183	12,900	8,664	14,000	5,336	61.6%	1,100	8.5%
01-416-4250	POSTAGE & SHIPPING	11	50	22	175	153	695.5%	125	250.0%
01-416-4270	CHEMICALS	13,850	16,800	15,167	16,950	1,783	11.8%	150	0.9%
01-416-4280	UNIFORMS	945	1,200	1,041	1,200	159	15.3%	0	0.0%
01-416-4310	MAINTENANCE - BLDG & GROUNDS	11,941	17,000	12,229	14,750	2,521	20.6%	-2,250	-13.2%
01-416-4320	EQUIPMENT REPAIRS	10,686	13,500	10,987	15,900	4,913	44.7%	2,400	17.8%
01-416-4330	FUEL OPERATED EQUIPMENT	5,011	6,000	5,284	5,850	566	10.7%	-150	-2.5%
01-416-4410	ELECTRIC	80,385	81,152	89,995	87,500	-2,495	-2.8%	6,348	7.8%
01-416-4420	CABLE / INTERNET	6,749	7,728	5,096	4,920	-176	-3.5%	-2,808	-36.3%
01-416-4430	TELEPHONE	6,198	5,300	8,882	8,484	-398	-4.5%	3,184	60.1%
01-416-4450	WATER - SWIMMING POOL	2,305	2,500	2,151	3,700	1,549	72.0%	1,200	48.0%
01-416-4530	BANK CARD FEES	2,599	1,500	2,995	3,300	305	10.2%	1,800	120.0%
01-416-4570	CONTRACT SERVICES	77,972	81,065	87,247	76,900	-10,347	-11.9%	-4,165	-5.1%
01-416-4574	ELECTRICIANS	366	1,500	0	750	750	0.0%	-750	-50.0%
01-416-4610	DUES & SUBSCRIPTIONS	1,207	2,070	1,348	1,480	132	9.8%	-590	-28.5%
01-416-4620	TRAVEL OPERATIONAL	1,008	1,400	185	1,300	1,115	602.7%	-100	-7.1%
01-416-4630	INSURANCE - VEHICLES	659	700	517	543	26	5.0%	-157	-22.4%
01-416-4640	INSURANCE - BUILDINGS	12,227	13,000	12,925	13,571	646	5.0%	571	4.4%
01-416-4790	INTEREST - CAPITAL LEASE	3,395	1,337	1,337	15	-1,322	-98.9%	-1,322	-98.9%
01-416-4795	PRINCIPAL - CAPITAL LEASE	38,401	40,459	40,459	3,843	-36,616	-90.5%	-36,616	-90.5%
01-416-4850	XFR TO EQ REPL 106	5,000	0	0	10,000	10,000	0.0%	10,000	0.0%
01-416-4860	XFR FROM EQ REPL 106	0	-23,500	-23,239	0	23,239	-100.0%	23,500	-100.0%
01-416-4920	CAPITAL - VEHICLES	0	23,500	23,239	28,310	5,071	21.8%	4,810	20.5%
01-416-4940	CAPITAL - EQUIPMENT	0	0	4,900	0	-4,900	-100.0%	0	0.0%
01-416-4970	CAPITAL - BLDG & GROUNDS	7,200	172,836	201,045	100,000	-101,045	-50.3%	-72,836	-42.1%
		632,760	864,550	849,391	823,400	-25,991	-3.1%	-41,150	-4.8%



ACCOUNT DETAIL JUSTIFICATION **FISCAL YEAR 2015 – 2016**
01-416 PARKS & RECREATION **1600**

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-416-4010	SUPERVISION		65,494	66,181	67,850	66,159	71,240
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Management / Supervision Salary	2,080	71,240		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-416-4020	OPERATIONAL		141,655	129,603	154,864	125,464	167,025
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Full-Time Employees	4,160	127,131		Calculated Field		
	Part-Time Employees	4,160	39,894				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-416-4021	PART-TIME SUMMER EMPLOYEES		42,679	34,430	40,000	36,515	44,110
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Summer Employees		44,110		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-416-4030	OVERTIME		18,099	10,971	11,771	12,082	12,500
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	OT		12,500				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-416-4040	LONGEVITY		3,640	3,488	1,892	1,888	2,140
	ITEM DESCRIPTION	#	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Longevity Pay (paid 1st week in December)	5	2,140		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-416-4099	SALARY TRANSFERS		0	-11,500	-5,500	-5,496	(5,500)
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Christmas in the Park		(4,000)				
	Special Olympics		(1,500)				

Dependent Coverage Payments: (6,240)

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-416-4130	FICA		20,201	18,519	21,430	15,851	22,244
	ITEM DESCRIPTION	%	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	7.65% of Accounts Below:	7.65%	22,244		Calculated Field		
	Supervision, Operational, Overtime,						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-416-4140	WORKERS COMP		3,224	3,829	3,829	3,757	3,757
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Prior Year + %Inc	0.0%	3,757		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-416-4160	INSURANCE MEDICAL/LIFE/DENTAL		52,916	24,058	40,539	31,613	41,260
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Life Insurance / ADD		40		Calculated Field		
	Dental / Vision	\$ 16.64 10%	\$18.30				
	Employee Health:	\$647 0.0%	\$647.00				
	#FT Emp	5	38,820				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-416-4150	UNEMPLOYMENT INSURANCE		0	412	0	0	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	NO ACTIVITY; JUST HISTORY						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-416-4170	TMRS		24,193	20,293	22,553	18,668	21,983
	ITEM DESCRIPTION	PPDS	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	OCT - DEC	7 10.77%			Calculated Field		
	JAN - SEP	20 10.15%					
	Weighted Average	10.32%	21,983				



ACCOUNT DETAIL JUSTIFICATION **FISCAL YEAR 2015 – 2016**
01-416 PARKS & RECREATION **1600**

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015 – 2016 BUDGET
01-416-4190	TRAINING	722	470	1,500	1,335	1,750
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	CPO Class for 2	650		TRAPS Conference		400
	TPPC Conference for 2	600		TRAPS Regional Workshops		100
	Pesticide/Herbicide Training	300				
						(300)

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015 – 2016 BUDGET
01-416-4199	BENEFIT TRANSFERS	0	0	-5,425	-1,920	(1,925)
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	BENEFITS FROM OVERTIME TO 04-400-4099	35%	(1,925)			

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015 – 2016 BUDGET
01-416-4210	OFFICE SUPPLIES	1,357	1,060	2,350	1,473	1,400
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Paper, Ink, File Folders, stationary.	1,000				
	Misc	400				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015 – 2016 BUDGET
01-416-4220	MINOR TOOLS & EQUIPMENT	7,759	3,869	1,300	4,128	1,375
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Shoves, Rakes, Lopers.	125				
	Misc. Wrenches	250				
	Weed Eaters (2)	800				
	Blower	200				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015 – 2016 BUDGET
01-416-4230	GAS, OIL & GREASE	11,372	10,480	8,600	9,122	9,200
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Vehicles and equipment	9,200				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015 – 2016 BUDGET
01-416-4240	EXPENDABLES	12,571	11,941	12,500	11,778	12,700
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Harvest Fun Fest	1,900				
	40 cases Trash Bags (50 gal)	1,700				
	Pool related(shirts, lanyards, whistles, reagents, 1st Aid supplies, lifejackets, rescue tubes, misc.)	1,300		Light bulbs and fuses		500
	Weed Eater supplies(spools, string, heads,oil,etc)	1,000		Sand		500
	Stratton Ridge (sand,bases, homeplates, marking paint, chalk, toilet paper)	2,300		Pool (chairs, umbrellas, pole brushes, etc.)		850
	Flags	250		Misc.		800
	AC Filters	750				
	Advertising	2,500				
	Personal protection Equipment (gloves, eyewear, misc)	350				
	Facility supplies(toilet paper, hand towels,cleaners, disinfectants,office trash bags)	3,000				
						(5,000)

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015 – 2016 BUDGET
01-416-4241	SUPPLIES - COMMUNITY SERVICE	0	114	100	11	100
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Gloves, glasses, etc.	100				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015 – 2016 BUDGET
01-416-4242	CONCESSIONS & AWARDS	5,104	8,244	4,400	4,487	4,600
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Pool Concessions	4,800				-400
	Memorial plaques	200				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015 – 2016 BUDGET
01-416-4243	STRATTON RIDGE EXPENSES	7,577	8,183	12,900	8,664	14,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Concession Supplies	7,800				
	League awards	1,800				
	Concession Salaries	2,700				
	Softballs(generate rev. thru league fees and sales)	4,000				
	Umpire Clinic	350				
	ASA registrations(I moved from contract services)	800				(3,450)



ACCOUNT DETAIL JUSTIFICATION **FISCAL YEAR 2015 – 2016**
01-416 PARKS & RECREATION **1600**

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-416-4250	POSTAGE & SHIPPING		129	11	50	22	175
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Postage		175				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-416-4270	CHEMICALS		14,687	13,850	16,800	15,167	16,950
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Pool related		15,300				
	Wasp/Hornet/Mosquito		650				
	Herbicide		1,500				
	Misc.		500				
							(1,000)

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-416-4280	UNIFORMS		657	945	1,200	1,041	1,200
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Maintenance workers (3)		850				-650
	Full time (2)		500				
	Part Time Fitness Center (4)		500				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-416-4310	MAINTENANCE - BLDG & GROUNDS		13,513	11,941	17,000	12,229	14,750
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Playground covering		3,400	Marji's Landscaping (40 visits/year and			
	Playground Borders (Need to replace at least 20)		1,600	1 time recut beds, mulch)			3,800
	Swings, chains		650	Misc. pool repairs			2,000
	Tree replacements		500				
	Tree removal/stump grinding		2,000				
	Painting the outside of the buildings at pool		??				
	AC issues BR Hester		??				
	Plumbing		800				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-416-4320	EQUIPMENT REPAIRS		15,467	10,686	13,500	10,987	15,900
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Light Repairs		6,000				
	Sprinkler repairs		600				
	Lifeguard stand replacements		2,000				
	Pool (Dolphin pump and probe repalements)		1,600				
	Fitness Center equipment		2,000				
	2 new Expression Swings for playgrounds		2,400	<-- move to 01-416-4220			
	Misc.		3,500				
	AC repairs		3,500				
	Playground repairs/replacement parts		1,800				
							(7,500)

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-416-4330	FUEL OPERATED EQUIPMENT		6,321	5,011	6,000	5,284	5,850
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
							5,850

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-416-4410	ELECTRIC		68,083	80,385	81,152	89,995	87,500
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	CONTRACT THRU 2017	0.06566	90,000				
			(2,500)				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-416-4420	CABLE / INTERNET		6,587	6,749	7,728	5,096	4,920
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
		410	4,920				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-416-4430	TELEPHONE		5,176	6,198	5,300	8,882	8,484
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	POOL	35	420	CABLE		330	3,960
	CELL PHONES	187	2,244	PRI TRUNK		155	1,860



ACCOUNT DETAIL JUSTIFICATION **FISCAL YEAR 2015 – 2016**
01-416 PARKS & RECREATION **1600**

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
				BUDGET	PROJECTION	
01-416-4450	WATER - SWIMMING POOL	2,207	2,305	2,500	2,151	3,700
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	SWIMMING POOL	2,500		PARKS OFFICE	100	1,200

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
				BUDGET	PROJECTION	
01-416-4530	BANK CARD FEES	0	2,599	1,500	2,995	3,300
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	275	3,300				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
				BUDGET	PROJECTION	
01-416-4570	CONTRACT SERVICES	41,322	77,972	81,065	87,247	76,900
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Marathon Maintenance (quarterly agreement)	2,000	Fire/Ext. Annual Inspection/replacements			450
	Brazosport Umpire Assoc.	20,000	IT Repairs			700
	C&S Janitorial(Suggest go to 3 day service)	\$1,300	15,600	Peak Software		1,850
	C&S Janitorial(Floor maintenance)	4,500		Team Sideline		1,450
	Killum Pest Contraol	1,000		Fans for Fitness Center		7,500
	AquaticsMgmt./Inservice Training	8,500	BR Hester Fire/Alarm annual			500
	Karpet King(Qtly cleaning)	1,400	Hertz(pump rental)			900
	BCOS	1,200	Locksmith			450
	Copier Maint	\$75	900			
	REDUCTION: COMMUNITY CENTER TO 01-404		CREATE: CONTRACT LABOR ACCT			8,000

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
				BUDGET	PROJECTION	
01-416-4574	ELECTRICIANS	1,676	366	1,500	0	750
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
		(1,250)				2,000

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
				BUDGET	PROJECTION	
01-416-4610	DUES & SUBSCRIPTIONS	1,097	1,207	2,070	1,348	1,480
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	NRPA, TRAPS, TPPC, GGPADA, CPRP, TMPART, GCAA	630	HERBICIDE LICENSE			100
	FACTS, TX PARKS & WILDLIFE, TX MONTHLY	250	AMERICAN RED CROSS FEES			500

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
				BUDGET	PROJECTION	
01-416-4620	TRAVEL OPERATIONAL	149	1,008	1,400	185	1,300
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	POOL CONFERENCE	500				
	TRAPS CONFERENCE	350				
	MISCELLANEOUS	350				
	Herbicide Training	100				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
				BUDGET	PROJECTION	
01-416-4630	INSURANCE - VEHICLES	979	659	700	517	543
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	5%	543				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
				BUDGET	PROJECTION	
01-416-4640	INSURANCE - BUILDINGS	10,152	12,227	13,000	12,925	13,571
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	5%	13,571				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
				BUDGET	PROJECTION	
01-416-4790	INTEREST - CAPITAL LEASE	4,326	3,395	1,337	1,337	15
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	FINAL PYMT: EXERCISE EQUIP (KANSAS STATE BANK)	15				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
				BUDGET	PROJECTION	
01-416-4795	PRINCIPAL - CAPITAL LEASE	33,987	38,401	40,459	40,459	3,843
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	FINAL PYMT: EXERCISE EQUIP (KANSAS STATE BANK)	3,843				



ACCOUNT DETAIL JUSTIFICATION **FISCAL YEAR 2015 – 2016**
01-416 PARKS & RECREATION **1600**

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
				BUDGET	PROJECTION	
01-416-4850	XFR TO EQ REPL 106	0	5,000	0	0	10,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
		10,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
				BUDGET	PROJECTION	
01-416-4860	XFR FROM EQ REPL 106	-10,000	0	-23,500	-23,239	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2014-2015 ACTUAL	2014-2015		2015 – 2016 BUDGET
				BUDGET	PROJECTION	
01-416-4920	CAPITAL - VEHICLES	0	0	23,500	23,239	28,310
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
2016 Tahoe		39,000				-39,000
2015 F250 Ext Cab Truck		28,310				
NOTE: guessing on pricing really without Wayne's input.						

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2014-2015 ACTUAL	2014-2015		2015 – 2016 BUDGET
				BUDGET	PROJECTION	
01-416-4930	CAPITAL EQUIPMENT (LEASE)	116,315	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
NO ACTIVITY						

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2014-2015 ACTUAL	2014-2015		2015 – 2016 BUDGET
				BUDGET	PROJECTION	
01-416-4940	CAPITAL - EQUIPMENT	63,438	0	0	4,900	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
Treadmill (add 1 additional to existing equipment)		6,200	Evaluate doing in current year			-6,200

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2014-2015 ACTUAL	2014-2015		2015 – 2016 BUDGET
				BUDGET	PROJECTION	
01-416-4970	CAPITAL - BLDG & GROUNDS	0	7,200	172,836	201,045	100,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
Rock pillars at Phase I pavilion		???				Denied
Playgrounds		100,000	Transfer from EDC for funding			
Lighting - Stratton Ridge		380,000	Evaluate doing in current year			-380,000
Parkview Thoroughfare		???				Denied
Electrical Upgrades - Municipal Park		???				Denied
Stratton Ridge Sportsplex (Outside of building)		???				Denied
Pool Attraction		20,000				-20,000

TOTAL: 814,831 632,760 864,550 849,391 823,400
0 0 0 0 -



FISCAL YEAR 2015 – 2016

SUMMARY BY FUND-DEPT / CATEGORY

01-417	NON-DEPARTMENTAL GEN FUND	1700
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CATEGORY SUMMARY									
01-417				NON-DEPARTMENTAL GEN FUND					
CATEGORY DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET	01-417		NON-DEPARTMENTAL GEN FUND		
		BUDGET	PROJECTn		\$	%	\$	%	
40 SALARIES	0	0	0	0	0	0.0%	0	0.0%	
41 BENEFITS	0	0	0	0	0	0.0%	0	0.0%	
42 SUPPLIES	0	0	0	0	0	0.0%	0	0.0%	
43 MAINTENANCE	0	0	0	0	0	0.0%	0	0.0%	
44 UTILITIES	0	0	0	0	0	0.0%	0	0.0%	
45 SERVICES	0	0	0	0	0	0.0%	0	0.0%	
46 SUNDRY	0	83,406	0	534,805	534,805	0.0%	451,399	541.2%	
47 BONDS / LEASES	269,372	267,708	267,708	381,984	114,276	42.7%	114,276	42.7%	
48 TRANSFER - EQUIP REPL	0	0	0	0	0	0.0%	0	0.0%	
49 CAPITAL OUTLAY	0	0	0	0	0	0.0%	0	0.0%	
TOTAL EXPENSES:	269,372	351,114	267,708	916,789	649,081	242.5%	565,675	161.1%	

50 INTERFUND TRANSFERS	404,024	-323,953	-313,953	-473,141	-159,188	50.7%	-149,188	46.1%	
55 YE TO ACCRUAL	-237,285	0	0	0	0	0.0%	0	0.0%	
NON-DEPARTMENTAL:	166,739	-323,953	-313,953	-473,141	-159,188	50.7%	-149,188	46.1%	

NET:	436,111	27,161	-46,245	443,648	489,893	-1059.3%	416,487	1533.4%	
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FISCAL YEAR 2015 – 2016
BUDGETED DEPARTMENTAL ACCOUNT LISTING

01-417 NON-DEPARTMENTAL GEN FUND

1700

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTN		\$	%	\$	%
01-417-4699	CONTINGENCY	0	83,406	0	534,805	534,805	0.0%	451,399	541.2%
01-417-4710	KROGER REFUND	0	0	0	111,136	111,136	0.0%	111,136	0.0%
01-417-4731	PRINCIPAL - COO 2005 EDC	170,000	175,000	175,000	185,000	10,000	5.7%	10,000	5.7%
01-417-4733	INTEREST - COO 2005 EDC	99,372	92,708	92,708	85,848	-6,860	-7.4%	-6,860	-7.4%
01-417-5000	SERVICE CENTER PRO-RATA	-65,000	-105,000	-105,000	-105,000	0	0.0%	0	0.0%
01-417-5011	TRANSFERS - ADMIN FEES	-75,000	-90,000	-90,000	-90,000	0	0.0%	0	0.0%
01-417-5012	TRANSFER CO 2005 FROM EDC	-269,372	-267,708	-267,708	-270,848	-3,140	1.2%	-3,140	1.2%
01-417-5020	TRANSFER T/F ENTERPRISE 02	-10,477	-10,477	-10,477	-10,477	0	0.0%	0	0.0%
01-417-5040	TRANSFER T/F HOTEL/MOTEL 04	0	0	0	-73,816	-73,816	0.0%	-73,816	0.0%
01-417-5030	TRANSFER T/F EMS 03	140,000	205,732	205,732	150,000	-55,732	-27.1%	-55,732	-27.1%
01-417-5050	TRANSFER T/F STREETS, DRG & SW	-50,000	-50,000	-50,000	-50,000	0	0.0%	0	0.0%
01-417-5060	TRANSFER T/F EDC	0	0	0	-80,000	-80,000	0.0%	-80,000	0.0%
01-417-5068	TRANSFER T/F CONSTRUCTN GF 1C	244,586	0	0	0	0	0.0%	0	0.0%
01-417-5070	TRANSFER T/F UNEMPL INS 102	-958	-10,000	0	-9,000	-9,000	0.0%	1,000	-10.0%
01-417-5072	TRANSFER T/F BEAUTIFICATN 103	2,960	3,500	3,500	6,000	2,500	71.4%	2,500	71.4%
01-417-5086	TRANSFER T/F CHAPTER 380	237,285	0	0	0	0	0.0%	0	0.0%
01-417-5092	TRANSFER T/F HEALTH FUND 600	250,000	0	0	0	0	0.0%	0	0.0%
01-417-5094	TRANSFER T/F DEBT SVC 400	0	0	0	60,000	60,000	0.0%	60,000	0.0%
01-417-5540	REC TO ACCRUAL: INTERFUND LOA	-237,285	0	0	0	0	0.0%	0	0.0%
		436,111	27,161	-46,245	443,648	489,893	-1059.3%	416,487	1533.4%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015 – 2016
01-417 NON-DEPARTMENTAL GEN FUND 1700

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-417-4699	CONTINGENCY		0	0	83,406	0	534,805
	ITEM DESCRIPTION	\$	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Replace Unit #1316-2005 Sideload	227,224	250,000				384,805
	1,200 gallon Class A Pumper Truck	275,000					
	Equipment Replacement 106-400-4860		(100,000)				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-417-4710	KROGER REFUND		0	0	0	0	111,136
	ITEM DESCRIPTION	Hours	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
			111,136		Also, move \$43,000 to Reserve		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-417-4731	PRINCIPAL - COO 2005 EDC		165,000	170,000	175,000	175,000	185,000
	ITEM DESCRIPTION	%	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	08/01/2016		185,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-417-4733	INTEREST - COO 2005 EDC		105,840	99,372	92,708	92,708	85,848
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	02/01/2016		42,924				
	08/01/2016		42,924				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-417-5000	SERVICE CENTER PRO-RATA		-65,000	-65,000	-105,000	-105,000	-105,000
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	02-426		-100,000				
	03-400		-5,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-417-5011	TRANSFERS - ADMIN FEES		-75,000	-75,000	-90,000	-90,000	-90,000
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	06-400-5012		-50,000		04-400-5012		-40,000

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-417-5012	TRANSFER CO 2005 FROM EDC		-270,840	-269,372	-267,708	-267,708	-270,848
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Transfers from 06-400-5012				PRINCIPAL 08/01/2016		-185,000
	INTEREST 01/01/2016		-42,924		INTEREST 08/01/2016		-42,924

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-417-5020	TRANSFER T/F ENTERPRISE 02		-10,477	-10,477	-10,477	-10,477	-10,477
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	MAINTENANCE WORKER		-10,477				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-417-5030	TRANSFER T/F EMS 03		102,319	140,000	205,732	205,732	150,000
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
			150,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2012-2013		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
01-417-5040	TRANSFER T/F HOTEL/MOTEL 04		0	0	0	0	-73,816
	ITEM DESCRIPTION	\$	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	01-416-4240: Expendables - facility supplies	3,000					
	01-416-4410: Electricity	90,000					
	01-416-4420: Cable/Internet	4,920					
	01-416-4430: Telephone - Cable/PRI Trunk Line	5,820					
	01-416-4450: Water	1,200					
	01-416-4570: C&S Janitorial	15,600					
	01-416-4570: C&S Janitorial (Floor maintenance)	4,500					
	01-416-4570: Killum Pest Control	1,000					
	01-416-4570: Karpel King (Qty cleaning)	1,400					
	01-416-4570: BCOS	1,200					
	01-416-4570: Copier Maint	900					
	01-416-4570: BR Hester Fire/Alarm annual	500					
	01-416-4640: Insurance - Building	13,571					
		143,611					
	CVB Portion:	51.4%	-73,816	← Transferred from 04-400-5010			



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015 – 2016
01-417 NON-DEPARTMENTAL GEN FUND 1700

ACCOUNT#	2009-2010	2012-2013	2013-2014	2014-2015		2015 – 2016
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
01-417-5050	TRANSFER T/F STREETS, DRG & SW	-50,000	-50,000	-50,000	-50,000	-50,000
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
EMPLOYEES WORKING ON STREETS 05-400-5010		(50,000)				

ACCOUNT#	2009-2010	2012-2013	2013-2014	2014-2015		2015 – 2016
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
01-417-5060	TRANSFER T/F EDC	0	0	0	0	-80,000
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
For Playground Equip in 01-416-4970		(80,000)				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015 – 2016
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
01-417-5068	TRANSFER T/F CONSTRUCTN GF 101	40,305	244,586	0	0	0
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015 – 2016
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
01-417-5070	TRANSFER T/F UNEMPL INS 102	-31,832	-958	-10,000	0	-9,000
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
TRANSFER FROM FUND 102 FOR 01-408		(4,000)				
TRANSFER FROM FUND 102 FOR 01-411		(5,000)				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015 – 2016
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
01-417-5072	TRANSFER T/F BEAUTIFICATN 103	-65,000	2,960	3,500	3,500	6,000
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
103-400-5010		6,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015 – 2016
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
01-417-5086	TRANSFER T/F CHAPTER 380	0	237,285	0	0	0
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
NO ACTIVITY						

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015 – 2016
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
01-417-5092	TRANSFER T/F HEALTH FUND 600	0	250,000	0	0	0
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
NO ACTIVITY						

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015 – 2016
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
01-417-5094	TRANSFER T/F DEBT SVC 400	0	0	0	0	60,000
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
		60,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015 – 2016
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
01-417-5540	REC TO ACCRUAL: INTERFUND LOAN	0	-237,285	0	0	0
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
NO ACTIVITY						

TOTAL: -154,685 436,111 27,161 -46,245 443,648
0 0 0 0 0



FISCAL YEAR 2015-2016
SUMMARY BY FUND-DEPT / CATEGORY

02-423	WATER UTILITIES ADMIN
	2300

CATEGORY SUMMARY									
CATEGORY DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG BUD-BUD		
		BUDGET	PROJECTn		\$	%	\$	%	
40 SALARIES	175,205	222,884	223,620	232,455	8,835	4.0%	9,571	4.3%	
41 BENEFITS	71,175	84,296	82,813	84,746	1,933	2.3%	450	0.5%	
42 SUPPLIES	14,673	17,000	16,820	19,170	2,350	14.0%	2,170	12.8%	
43 MAINTENANCE	0	0	0	0	0	0.0%	0	0.0%	
44 UTILITIES	0	0	0	0	0	0.0%	0	0.0%	
45 SERVICES	20,671	19,545	24,310	25,415	1,105	4.5%	5,870	30.0%	
46 SUNDRY	38,147	33,720	34,499	35,600	1,101	3.2%	1,880	5.6%	
47 BONDS / LEASES	0	0	0	0	0	0.0%	0	0.0%	
48 TRANSFER - EQUIP REPL	0	0	0	0	0	0.0%	0	0.0%	
49 CAPITAL OUTLAY	0	0	0	0	0	0.0%	0	0.0%	
TOTAL EXPENSES:	319,871	377,445	382,062	397,386	15,324	4.0%	19,941	5.3%	

50 INTERFUND TRANSFERS	0	0	0	0	0	0.0%	0	0.0%	
55 YE TO ACCRUAL	0	0	0	0	0	0.0%	0	0.0%	
NON-DEPARTMENTAL:	0	0	0	0	0	0.0%	0	0.0%	

NET:	319,871	377,445	382,062	397,386	15,324	4.0%	19,941	5.3%	
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PERSONNEL BUDGET									
Budgeted Positions:	2015-2016			2014-2015			2013-2014		
	FT	PT	TMP	FT	PT	TMP	FT	PT	TMP
CASHIER	1			1			1		
CUSTOMER SERVICE REP	1			1			1		
Budgeted Employees:	2	0	0	2	0	0	2	0	0
Contract Labor									
NET:	2	0	0	2	0	0	2	0	0



FISCAL YEAR 2015–2016
BUDGETED DEPARTMENTAL ACCOUNT LISTING

02-423 WATER UTILITIES ADMIN

2300

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
02-423-4020	OPERATIONAL	58,743	63,630	68,088	71,344	3,256	4.8%	7,714	12.1%
02-423-4030	OVERTIME	355	350	28	250	222	792.9%	-100	-28.6%
02-423-4040	LONGEVITY	684	780	1,268	1,370	102	8.0%	590	75.6%
02-423-4099	SALARY TRANSFERS	115,423	158,124	154,236	159,491	5,255	3.4%	1,367	0.9%
02-423-4130	FICA	4,597	4,954	5,195	5,582	387	7.4%	628	12.7%
02-423-4140	WORKERS COMP	478	474	465	474	9	1.9%	0	0.0%
02-423-4160	INSURANCE MEDICAL/LIFE/DENTAL	14,179	15,684	15,469	15,981	512	3.3%	297	1.9%
02-423-4170	TMRS	7,255	7,091	7,600	7,530	-70	-0.9%	439	6.2%
02-423-4190	TRAINING	5,000	750	0	750	750	0.0%	0	0.0%
02-423-4199	BENEFIT TRANSFERS	39,666	55,343	54,084	54,429	345	0.6%	-914	-1.7%
02-423-4210	OFFICE SUPPLIES	3,567	4,700	2,798	4,200	1,402	50.1%	-500	-10.6%
02-423-4240	EXPENDABLES	106	300	22	300	278	1263.6%	0	0.0%
02-423-4250	POSTAGE & SHIPPING	11,000	12,000	14,000	14,670	670	4.8%	2,670	22.3%
02-423-4530	BANK CARD FEES	14,519	11,880	15,264	15,300	36	0.2%	3,420	28.8%
02-423-4570	CONTRACT SERVICES	6,152	7,665	9,046	10,115	1,069	11.8%	2,450	32.0%
02-423-4670	SENIOR CREDITS - WATER	23,216	19,800	20,893	21,600	707	3.4%	1,800	9.1%
02-423-4671	SENIOR CREDITS - SEWER	14,931	13,920	13,606	14,000	394	2.9%	80	0.6%
		319,871	377,445	382,062	397,386	15,324	4.0%	19,941	5.3%



ACCOUNT DETAIL JUSTIFICATION **FISCAL YEAR 2015-2016**
02-423 WATER UTILITIES ADMIN **2300**

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-423-4020	OPERATIONAL		58,500	58,743	63,630	68,088	71,344
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Full-Time Employees	4,160	71,344		Calculated Field		
	Part-Time Employees	0	-				
	Temporary Employees	0	-				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-423-4030	OVERTIME		313	355	350	28	250
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Miscellaenous		250				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-423-4040	LONGEVITY		588	684	780	1,268	1,370
	ITEM DESCRIPTION	#	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Longevity Pay (paid 1st week in December)	2	1,370		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-423-4099	SALARY TRANSFERS		97,824	115,423	158,124	154,236	159,491
	ITEM DESCRIPTION	#	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	ADMINISTRATION 01-401	38%	63,084		Payroll Field		
	FINANCE 01-405	38%	47,875				
	PUBLIC WORKS DIRECTOR 01-411	45%	33,492				
	PUBLIC WORKS SECRETARY 01-414	50%	15,040				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-423-4130	FICA		4,259	4,597	4,954	5,195	5,582
	ITEM DESCRIPTION	%	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	7.65% of Accounts Below:	7.65%	5,582		Calculated Field		
	Supervision, Operational, Overtime,						
	Longevity						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-423-4140	WORKERS COMP		474	478	474	465	474
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Prior Year + %Inc	0.0%	474		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-423-4160	INSURANCE MEDICAL/LIFE/DENTAL		21,094	14,179	15,684	15,469	15,981
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Life Insurance / ADD	0.20000	14		Calculated Field		
	Dental / Vision	\$16.64 10%	\$18.30 439				
	Employee Health:	\$647 0.0%	\$647.00				
	#FT Emp	2	15,528				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-423-4170	TMRS		6,761	7,255	7,091	7,600	7,530
	ITEM DESCRIPTION	PPDS	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	OCT - DEC	7 10.77%			Calculated Field		
	JAN - SEP	20 10.15%					
	Weighted Average	10.32%	7,530				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-423-4190	TRAINING		0	5,000	750	0	750
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
			750				



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016
02-423 WATER UTILITIES ADMIN 2300

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-423-4199	BENEFIT TRANSFERS		37,173	39,666	55,343	54,084	54,429
	ITEM DESCRIPTION	#	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	SALARY XFRS - BENEFITS COMPONENT		54,429		Payroll Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-423-4210	OFFICE SUPPLIES		4,050	3,567	4,700	2,798	4,200
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Utility Bills, Disconnect Notices		3,000				
	Printer Cartridges		600				
	Deposit Slips		100				
	Stationery		500				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-423-4240	EXPENDABLES		67	106	300	22	300
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Zip+4 Software		300				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-423-4250	POSTAGE & SHIPPING		12,000	11,000	12,000	14,000	14,670
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Fee for Permit #17		1,250		Misc Postage		1,000
	Utility Bills: 2,700 Accounts x 12 x \$0.30		9,720				
	Late Notices: 750 x 12 x \$0.30		2,700				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-423-4430	TELEPHONE		249	0	0	0	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Charged to 01-401-4430						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-423-4530	BANK CARD FEES		11,256	14,519	11,880	15,264	15,300
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Credit Card Discount Fee - Emoney	1275	15,300				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-423-4570	CONTRACT SERVICES		5,354	6,152	7,665	9,046	10,115
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Tyler: Utility Crd Card Machine						
	Tyler: Online Utility Billing Component \$175/mo	175	2,100				
	Tyler: Loaner Maint: (Barcode, Cash Drawer,)						
	Tyler Tech: Utility / CIS Maintenance		7,515				
	Collection Fees: Perdue Brandon		500				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-423-4670	SENIOR CREDITS - WATER		20,789	23,216	19,800	20,893	21,600
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	\$5/Month for Seniors over 65 Years of Age	299	21,600				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-423-4671	SENIOR CREDITS - SEWER		14,381	14,931	13,920	13,606	14,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	\$5/Month for Seniors over 65 Years of Age	288	14,000				

TOTAL: 295,132 319,871 377,445 382,062 397,386
0 0 0 -



FISCAL YEAR 2015-2016

SUMMARY BY FUND-DEPT / CATEGORY

02-425	OPERATIONS	2500
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CATEGORY SUMMARY									
CATEGORY DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG BUD-BUD		
		BUDGET	PROJECTn		\$	%	\$	%	
40 SALARIES	139,836	181,039	80,222	203,304	123,082	153.4%	22,265	12.3%	
41 BENEFITS	61,193	80,488	36,106	84,553	48,447	134.2%	4,065	5.1%	
42 SUPPLIES	36,512	46,650	34,195	44,550	10,355	30.3%	-2,100	-4.5%	
43 MAINTENANCE	154,379	220,400	149,966	179,800	29,834	19.9%	-40,600	-18.4%	
44 UTILITIES	350,718	269,086	297,832	306,420	8,588	2.9%	37,334	13.9%	
45 SERVICES	1,353,030	1,510,693	1,507,660	1,671,199	163,539	10.8%	160,506	10.6%	
46 SUNDRY	47,893	46,211	43,661	45,378	1,717	3.9%	-833	-1.8%	
47 BONDS / LEASES	0	0	0	0	0	0.0%	0	0.0%	
48 TRANSFER - EQUIP REPL	-44,500	0	0	0	0	0.0%	0	0.0%	
49 CAPITAL OUTLAY	915,116	914,835	804,740	599,210	-205,530	-25.5%	-315,625	-34.5%	
TOTAL EXPENSES:	3,014,177	3,269,402	2,954,382	3,134,414	180,032	6.1%	-134,988	-4.1%	

50 INTERFUND TRANSFERS	0	0	0	0	0	0.0%	0	0.0%	
55 YE TO ACCRUAL	-915,116	-564,835	-454,740	-599,210	-144,470	31.8%	-34,375	6.1%	
NON-DEPARTMENTAL:	-915,116	-564,835	-454,740	-599,210	-144,470	31.8%	-34,375	6.1%	

NET:	2,099,061	2,704,567	2,499,642	2,535,204	35,562	1.4%	-169,363	-6.3%	
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PERSONNEL BUDGET

Budgeted Positions:	2015-2016			2014-2015			2013-2014		
	FT	PT	TMP	FT	PT	TMP	FT	PT	TMP
WATER SUPERVISOR	1			1			1		
MAINTENANCE OPERATOR II	1			1			2		
MAINTENANCE WORKER I	2			2			1		
MAINTENANCE WORKER II	1			1			1		
Budgeted Employees:	5	0	0	5	0	0	5	0	0
Contract Labor	0			0			1		
NET:	5	0	0	5	0	0	6	0	0



FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT LISTING

02-425 OPERATIONS

2500

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTED		\$	%	\$	%
02-425-4010	SUPERVISION	0	53,560	0	55,162	55,162	0.0%	1,602	3.0%
02-425-4020	OPERATIONAL	121,710	108,898	64,608	130,478	65,870	102.0%	21,580	19.8%
02-425-4030	OVERTIME	17,782	17,985	15,554	17,500	1,946	12.5%	-485	-2.7%
02-425-4040	LONGEVITY	344	596	60	164	104	173.3%	-432	-72.5%
02-425-4099	SALARY TRANSFERS	0	0	0	0	0	0.0%	0	0.0%
02-425-4130	FICA	10,219	13,849	5,950	15,553	9,603	161.4%	1,704	12.3%
02-425-4140	WORKERS COMP	5,143	5,143	5,047	5,047	0	0.0%	-96	-1.9%
02-425-4160	INSURANCE MEDICAL/LIFE/DENTAL	28,819	39,210	14,473	39,955	25,482	176.1%	745	1.9%
02-425-4170	TMRS	15,407	19,661	8,586	20,878	12,292	143.2%	1,217	6.2%
02-425-4190	TRAINING	1,605	2,625	2,050	3,120	1,070	52.2%	495	18.9%
02-425-4210	OFFICE SUPPLIES	257	500	384	400	16	4.2%	-100	-20.0%
02-425-4220	MINOR TOOLS & EQUIPMENT	3,246	7,800	5,311	7,600	2,289	43.1%	-200	-2.6%
02-425-4230	GAS, OIL & GREASE	15,672	18,500	10,172	16,500	6,328	62.2%	-2,000	-10.8%
02-425-4240	EXPENDABLES	3,434	3,400	3,313	3,250	-63	-1.9%	-150	-4.4%
02-425-4250	POSTAGE & SHIPPING	0	1,550	1,860	1,950	90	4.8%	400	25.8%
02-425-4270	CHEMICALS	12,864	13,400	12,130	13,350	1,220	10.1%	-50	-0.4%
02-425-4280	UNIFORMS	1,039	1,500	1,025	1,500	475	46.3%	0	0.0%
02-425-4310	MAINTENANCE - BLDG & GROUNDS	3,485	6,000	4,164	6,500	2,336	56.1%	500	8.3%
02-425-4320	EQUIPMENT REPAIRS	117,537	70,000	107,226	100,000	-7,226	-6.7%	30,000	42.9%
02-425-4330	FUEL OPERATED EQUIPMENT	8,119	9,400	8,119	8,300	181	2.2%	-1,100	-11.7%
02-425-4360	RADIO REPAIRS	0	0	0	0	0	0.0%	0	0.0%
02-425-4370	LINE MAINTENANCE - WATER	22,996	70,000	7,957	35,000	27,043	339.9%	-35,000	-50.0%
02-425-4371	LINE MAINTENANCE - SEWER	2,242	65,000	22,500	30,000	7,500	33.3%	-35,000	-53.8%
02-425-4410	ELECTRIC - WWTP	236,718	140,558	172,500	172,500	0	0.0%	31,942	22.7%
02-425-4411	ELECTRIC - WATER	55,611	65,320	61,069	65,000	3,931	6.4%	-320	-0.5%
02-425-4412	ELECTRIC - SEWER	30,669	37,120	30,073	34,000	3,927	13.1%	-3,120	-8.4%
02-425-4430	TELEPHONE	27,720	26,088	34,190	34,920	730	2.1%	8,832	33.9%
02-425-4570	CONTRACT SERVICES - OTHER	24,738	45,500	42,215	45,365	3,150	7.5%	-135	-0.3%
02-425-4572	CONTRACT SERVICES - BWA WATER	700,800	821,250	821,250	959,950	138,700	16.9%	138,700	16.9%
02-425-4573	CONTRACT SERVICES - BRA WWTP	627,492	643,943	644,195	665,884	21,689	3.4%	21,941	3.4%
02-425-4610	DUES & SUBSCRIPTIONS	33,730	31,300	33,630	34,150	520	1.5%	2,850	9.1%
02-425-4620	TRAVEL OPERATIONAL	1,052	1,800	1,052	1,800	748	71.1%	0	0.0%
02-425-4630	INSURANCE - VEHICLES	5,420	5,420	1,332	1,399	67	5.0%	-4,021	-74.2%
02-425-4640	INSURANCE - BUILDINGS	7,691	7,691	7,647	8,029	382	5.0%	338	4.4%
02-425-4860	XFR FROM EQ REPL 208	-44,500	0	0	0	0	0.0%	0	0.0%
02-425-4920	CAPITAL - MOTOR VEHICLES	22,683	53,292	55,928	28,310	-27,618	-49.4%	-24,982	-46.9%
02-425-4940	CAPITAL - EQUIPMENT	579,324	201,186	192,992	200,000	7,008	3.6%	-1,186	-0.6%
02-425-4970	CAPITAL - BLDG & GROUNDS	0	0	0	60,000	60,000	0.0%	60,000	0.0%
02-425-4971	CAPITAL - WELL & PRODTN LINES	0	350,000	350,000	0	-350,000	-100.0%	-350,000	-100.0%
02-425-4972	CAPITAL - METERS & HYDRANTS	21,506	51,400	47,407	70,900	23,493	49.6%	19,500	37.9%
02-425-4980	CAPITAL - WATER LINE EXTENSION	0	60,000	10,000	40,000	30,000	300.0%	-20,000	-33.3%
02-425-4981	CAPITAL - SEWER LINE EXTENSION	291,603	198,957	148,413	200,000	51,587	34.8%	1,043	0.5%
02-425-5500	ADJUSTMENT: CAPITAL OUTLAY	-915,116	-564,835	-454,740	-599,210	-144,470	31.8%	-34,375	6.1%
		2,099,061	2,704,567	2,499,642	2,535,204	35,562	1.4%	-169,363	-6.3%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016

02-425 OPERATIONS 2500

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-425-4010	SUPERVISION		0	0	53,560	0	55,162
	ITEM DESCRIPTION	Hours	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Management / Supervision Salary	2,080	55,162		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-425-4020	OPERATIONAL		69,118	121,710	108,898	64,608	130,478
	ITEM DESCRIPTION	Hours	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Full-Time Employees	8,320	130,478		Calculated Field		
	Part-Time Employees	0	-				
	Temporary Employees	0	-				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-425-4030	OVERTIME		14,688	17,782	17,985	15,554	17,500
	ITEM DESCRIPTION	Hours	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	City Crews-water and sewer line repairs, call outs, after hour emergencies		16,500				1,000

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-425-4040	LONGEVITY		296	344	596	60	164
	ITEM DESCRIPTION	#	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Longevity Pay (paid 1st week in December)	2	164		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-425-4099	SALARY TRANSFERS		864	0	0	0	-
	ITEM DESCRIPTION	#	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	NO ACTIVITY						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-425-4130	FICA		6,363	10,219	13,849	5,950	15,553
	ITEM DESCRIPTION	%	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	7.65% of Accounts Below:	7.65%	15,553		Calculated Field		
	Supervision, Operational, Overtime, Longevity						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-425-4140	WORKERS COMP		4,836	5,143	5,143	5,047	5,047
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Prior Year + %Inc	0.0%	5,047		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-425-4150	UNEMPLOYMENT INSURANCE		0	0	0	0	-
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	NO ACTIVITY						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-425-4160	INSURANCE MEDICAL/LIFE/DENTAL		24,107	28,819	39,210	14,473	39,955
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Life Insurance / ADD	0.20000	37		Calculated Field		
	Dental / Vision	\$ 16.64 10%	\$18.30 1,098				
	Employee Health:	\$647.00 0.0%	\$647.00				
		#FT Emp 5	38,820				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-425-4170	TMRS		9,588	15,407	19,661	8,586	20,878
	ITEM DESCRIPTION	PPDS	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	OCT - DEC	7 10.77%			Calculated Field		
	JAN - SEP	20 10.15%					
	Weighted Average		20,878				



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016

02-425 OPERATIONS 2500

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
02-425-4190	TRAINING		1,361	1,605	BUDGET	PROJECTION	3,120
	ITEM DESCRIPTION		AMOUNTS				AMOUNTS
	TCEQ Training Courses:			Pumps and Motors			375
	Basic Ground Water		375	Water Laboratory			375
	Water Calculations		375	CDL Training-Testing			120
	Water Distribution		375	FEMA Classes			375
	Utility Safety		375				
	Valves & Hydrants		375				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
02-425-4210	OFFICE SUPPLIES		646	257	BUDGET	PROJECTION	400
	ITEM DESCRIPTION	#	AMOUNTS				AMOUNTS
	Ink Jet Toner		200				
	Pens, Pencils, Clupboards, Copy Paper		200				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
02-425-4220	MINOR TOOLS & EQUIPMENT		5,004	3,246	BUDGET	PROJECTION	7,600
	ITEM DESCRIPTION		AMOUNTS				AMOUNTS
	Shovels, Sharp Shooters		700	Socket Wrenches			150
	Regal Chlorinators for Wells		3,000	Pipe Cutters			300
	Hand Tools-Wrenches, Valves/Hydrant Wrenches		1,800				
	HACH-Chlorine Pocket Colorimeter		600				
	PH Meter		500				
	A/C Line Scrappers		250				
	Line Squeezers		300				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
02-425-4230	GAS, OIL & GREASE		16,841	15,672	BUDGET	PROJECTION	16,500
	ITEM DESCRIPTION		AMOUNTS				AMOUNTS
	Gas, Oil and Grease		16,500				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
02-425-4240	EXPENDABLES		5,985	3,434	BUDGET	PROJECTION	3,250
	ITEM DESCRIPTION		AMOUNTS				AMOUNTS
	First Aid Supplies		350	Safety Meeting Supplies			200
	Gloves, Safety Glasses, Rain Coats		500	Map Reproduction Supplies			300
	Rubber Boots		50	Lock Out/Tag Out Supplies			400
	Alcohol, Bleach		200	Zip Ties			100
	Coffee, Creamer, Sugar, Cups, Toilet Paper		250	Traffic Cones/Barricades			500
	Bug Repellant Spray		200				
	Padlocks-Wells and Lift Stations		200				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
02-425-4250	POSTAGE & SHIPPING		1,390	0	BUDGET	PROJECTION	1,950
	ITEM DESCRIPTION		AMOUNTS				AMOUNTS
	Yearly Water Quality Reports-CCR		1,800				
	Monthly Reports		150				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
02-425-4270	CHEMICALS		14,331	12,864	BUDGET	PROJECTION	13,350
	ITEM DESCRIPTION		AMOUNTS				AMOUNTS
	Chlorine For Wells		11,500	DPD Chlorine Packets			300
	Digesta Sol		1,250				
	Weed Killer-Lift Stations		300				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
02-425-4280	UNIFORMS		651	1,039	BUDGET	PROJECTION	1,500
	ITEM DESCRIPTION		AMOUNTS				AMOUNTS
	G & K Services-Employee Uniforms		1,500				



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015–2016
02-425 OPERATIONS 2500

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
				BUDGET	PROJECTION	
02-425-4310	MAINTENANCE - BLDG & GROUNDS	280	3,485	6,000	4,164	6,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Repairs to Off Site Locations-Wells, Lift Stations	3,000				
	Fence Materials/Slats	3,000				
	Building Repairs	1,500				(1,000)

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
				BUDGET	PROJECTION	
02-425-4320	EQUIPMENT REPAIRS	114,637	117,537	70,000	107,226	100,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	City Well-Pump, Chlorinator Repairs	10,000				
	City Lift Station-Pump Repairs, Electrical Repairs	50,000				
	Instrumentation	40,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
				BUDGET	PROJECTION	
02-425-4330	FUEL OPERATED EQUIPMENT	12,977	8,119	9,400	8,119	8,300
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Parts/Maintenance Fuel Equipment	8,300				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
				BUDGET	PROJECTION	
02-425-4370	LINE MAINTENANCE - WATER	54,580	22,996	70,000	7,957	35,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Maintenance/Repairs to Existing Water System	20,000		Valve/Hydrant Repairs and Maintenance		15,000
	Leak Repairs	15,000				
	Line Replacements	12,000				
	System Improvements	15,000				(42,000)

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
				BUDGET	PROJECTION	
02-425-4371	LINE MAINTENANCE - SEWER	47,462	2,242	65,000	22,500	30,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Maintenance/Repairs to Existing Sewer System	20,000		Manhole Repairs and Maintenance		15,000
	Line Replacement	15,000				
	System Improvements	20,000				(40,000)

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
				BUDGET	PROJECTION	
02-425-4410	ELECTRIC - WWTP	226,205	236,718	140,558	172,500	172,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	CONTRACT THRU 2017	0.06566	172,500			
	SAVINGS FROM SCHNEIDER CONTRACT					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
				BUDGET	PROJECTION	
02-425-4411	ELECTRIC - WATER	45,296	55,611	65,320	61,069	65,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	CONTRACT THRU 2017	0.06566	65,000			

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
				BUDGET	PROJECTION	
02-425-4412	ELECTRIC - SEWER	28,894	30,669	37,120	30,073	34,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	CONTRACT THRU 2017	0.06566	34,000			

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
				BUDGET	PROJECTION	
02-425-4430	TELEPHONE	9,063	27,720	26,088	34,190	34,920
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	SCADA	2800	33,600			
	CELL PHONES	70	840			
	WATER STORAGE	40	480			



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016
02-425 OPERATIONS 2500

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
02-425-4570	CONTRACT SERVICES - OTHER		164,992	24,738	BUDGET 45,500	PROJECTION 42,215	45,365
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Lab Testing-Monthly/Quarterly Water Samples		5,000				
	Permits-All		3,000				
	Monthly Water Usage-Brazoria County Water Dist		6,000				
	Instrumentation-Water and Sewer Repairs		8,000				
	Computer Equipment-Network Repairs		8,000				-6,000
	Ground/Elevated Storage Annual Inspections		3,500				
	Detail Printing-Yearly Water Quality Report		1,500				250
	Instrumentation		8,000				
	Water Samples-TCEQ Quarterly		4,000				
	Assessment/System Fees-Sensus-AMR		16,675				
	Incode - Utility Handheld Maint - AMR		2,940				
							(15,500)

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
02-425-4571	CONTRACT LABOR		27,329	0	BUDGET 0	PROJECTION 0	-
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	NO ACTIVITY						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
02-425-4572	CONTRACT SERVICES - BWA WATER		675,250	700,800	BUDGET 821,250	PROJECTION 821,250	959,950
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Rate change from \$2.25 to \$2.63/1,000 Gallons		959,950				

RATE INCREASES:

02-425-4572	Rate\$ per	Increase		TOTAL\$
BWA INCREASE:	1,000 gallons	Yearly	Cumulative	
2010-2011	\$1.64	---	---	\$598,600
2011-2012	\$1.80	9.8%	9.8%	\$657,000
2012-2013	\$1.85	2.8%	12.8%	\$675,250
2013-2014	\$1.92	3.8%	17.1%	\$700,800
2014-2015	\$2.25	17.2%	37.2%	\$821,250
2015-2016	\$2.63	16.9%	60.4%	\$959,950

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
02-425-4573	CONTRACT SERVICES - BRA WWTP		571,616	627,492	BUDGET 643,943	PROJECTION 644,195	665,884
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Monthly Fee (Last Year: \$61,329)	\$68,657	823,884				
	Capital Expenses		(158,000)				
	Est Carryover		-				

RATE INCREASES:

02-425-4573	Operations	Capital **	Total	Operations		Capital **	Total
BRA INCREASE:				\$	%CHG		
2010-2011	487,943	109,473	\$597,416	48,171		11,842	60,013
2011-2012	622,834	143,486	\$766,320	48,882	1.5%	13,333	62,215
2012-2013	571,616	68,217	\$639,833	47,770	-2.3%	15,313	63,083
2013-2014	627,492	46,969	\$674,461	51,664	8.2%	19,250	70,914
2014-2015 est	644,195	3,201,760	\$3,845,955	53,454	3.5%	7,875	61,329
2015-2016 Budget	665,884	158,000	\$823,884	54,832	2.6%	13,825	68,657

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
02-425-4610	DUES & SUBSCRIPTIONS		30,525	33,730	BUDGET 31,300	PROJECTION 33,630	34,150
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Dues for Employees-CEU Credits		500	CWQ Permit Assessment Fee			23,300
	Storm Water Permit Fee-Annual		100	FY Water System Fee			10,250



ACCOUNT DETAIL JUSTIFICATION
02-425 OPERATIONS

FISCAL YEAR 2015-2016
2500

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
02-425-4620	TRAVEL OPERATIONAL	1,340	1,052	1,800	1,052	1,800
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Out of Town Travel for Schools and	1,000	Some Schools require Overnight			
	Annual Water Conference/Expos	800				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
02-425-4630	INSURANCE - VEHICLES	8,047	5,420	5,420	1,332	1,399
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Prior Year + %Inc	5%	1,399			

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
02-425-4640	INSURANCE - BUILDINGS	6,386	7,691	7,691	7,647	8,029
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Prior Year + %Inc	5%	8,029			

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
02-425-4850	XFR TO EQ REPL 208	22,500	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
02-425-4860	XFR FROM EQ REPL 208	0	-44,500	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
02-425-4920	CAPITAL - MOTOR VEHICLES	0	22,683	53,292	55,928	28,310
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	F250 Extended Cab w/service body	28,310	Replaces Unit-2102-2001 CNG			

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
02-425-4940	CAPITAL - EQUIPMENT	86,707	579,324	201,186	192,992	200,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	WWTP: Upgrade Lift Station Pump	53,000				
	WWTP: Install blower package for Digester/Contact Basins	50,000				
	WWTP: Install PLC for communications and level control	30,000				
	WWTP: Upgrade Lift Station VFD's	25,000				
	Clute Richwood Lift Station-Add 3rd Pump	42,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
02-425-4970	CAPITAL - BLDG & GROUNDS	0	0	0	0	60,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Well Building-Lake Barbara Well	40,000				
	Well Building-City Park Well	20,000				
	Well Building-Cobb Field Well	40,000				-40,000

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
02-425-4971	CAPITAL - WELL & PRODTN LINES	0	0	350,000	350,000	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
			Projection: High School Well			

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
02-425-4972	CAPITAL - METERS & HYDRANTS	37,984	21,506	51,400	47,407	70,900
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Iperl Meters-150-5/8" & 25-1"- Qty	22,500	Misc Parts			
	1 1/2"-3" Omni Meters	5,000				
	MXU Transmitters for Meters	28,400				



ACCOUNT DETAIL JUSTIFICATION				FISCAL YEAR 2015-2016	
02-425 OPERATIONS				2500	

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
02-425-4980	CAPITAL - WATER LINE EXTENSION	339,611	0	60,000	10,000	40,000
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
System Improvements		40,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
02-425-4981	CAPITAL - SEWER LINE EXTENSION	708,637	291,603	198,957	148,413	200,000
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
System Improvements		200,000				
Additional work on Bumpy Rd - WWTP Line						

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
02-425-5500	ADJUSTMENT: CAPITAL OUTLAY	-1,172,938	-915,116	-564,835	-454,740	(599,210)
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
					-599,210	

TOTAL:	2,223,449	2,099,061	2,704,567	2,499,642	2,535,204
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**Brazos River Authority
FY 2016 Operating Budget
Clute/Richwood**

Final as of 5/28/2015

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**Brazos River Authority
FY 2016 Operating Budget
Clute/Richwood**

Final as of 5/28/2015

Expense Category	FY 2014 Actual	FY 2015 Est. Actual	FY 2015 Budget	FY 2016 Budget	Increase/ (Decrease)	% Change
Salaries	\$ 153,957	\$ 165,675	\$ 164,875	\$ 181,063	\$ 16,188	9.82%
Benefits	66,544	62,525	62,937	73,502	10,565	16.79%
Materials & Supplies	57,421	68,826	72,468	84,162	11,694	16.14%
Utilities	7,703	8,120	9,087	9,567	480	5.28%
Outside Services	38,555	31,220	34,360	34,970	610	1.78%
Sludge/Landfill	61,670	35,000	41,471	41,471	-	0.00%
Repairs & Maintenance	47,173	46,109	48,357	50,782	2,425	5.01%
Rental Expense	3,145	9,300	10,322	8,630	(1,692)	-16.39%
Travel	3,503	3,694	3,439	3,934	495	14.39%
General & Administrative	56,106	59,058	59,058	61,075	2,017	3.42%
Employee Development	6,957	4,722	4,948	5,096	148	2.99%
Regulatory	-	200	200	200	-	0.00%
Direct Labor	82,475	97,542	99,376	72,990	(26,386)	-26.55%
Management Fee (5%)	29,261	29,600	30,545	30,545	827	2.71%
Subtotal O&M	\$ 614,471	\$ 621,591	\$ 641,443	\$ 657,987	\$ 17,371	2.71%
Capital Outlay	46,970	70,000	90,000	158,000	68,000	75.56%
Management Fee (5%)	2,348	3,500	4,500	7,900	3,400	75.56%
Total Expenses	\$ 663,789	\$ 695,091	\$ 735,943	\$ 823,887	\$ 88,771	12.06%

<i>Flows (MG)</i>	<i>597.66</i>	<i>900.00</i>	<i>650.00</i>	<i>700.00</i>	<i>50.00</i>	<i>7.69%</i>
<i>\$/1,000 gallons - O&M only</i>	<i>\$ 1.03</i>	<i>\$ 0.69</i>	<i>\$ 0.99</i>	<i>\$ 0.94</i>	<i>\$ (0.05)</i>	<i>-4.75%</i>
<i>\$/1,000 gallons - incl. Capital</i>	<i>\$ 1.11</i>	<i>\$ 0.77</i>	<i>\$ 1.13</i>	<i>\$ 1.18</i>	<i>\$ 0.04</i>	<i>3.95%</i>

Expense Category	Explanation of Increases/Decreases
Salaries	Reclassification of Lead Plant Maint. Tech to Plant Supervisor; merit and pay-for-skills increases.
Benefits	Increase in health insurance premiums
Materials & Supplies	Dual probe meter - \$1,400; computer replacement - \$1,500; Emergency SAT phone - \$1,100; drill press and hose reels - \$1,480; welder - \$2,500; air compressor - \$3,000.
Direct Labor	See detail on page 2
Capital Outlay	See detail on page 4



**Brazos River Authority
FY 2016 Operating Budget
Clute/Richwood**

Final as of 5/28/2015

Direct Labor

The salaries and benefits for the four full-time employees at Clute are included in the "Salary" and "Benefit" line items of the budget. From time to time, staff from other locations, as well as specialized technical staff, may work directly in support of Clute. These hours are recorded and labeled as 'Direct Labor IN' and are a charge to Clute. The "Proposed Hours" are based on the work plan for the upcoming year. Clute will only be charged for the actual hours charged "IN" .

Function	FY 2014	FY 2015		FY 2016	
	Actual Hours	Budgeted Hours	Estimated Hours	Proposed Hours	Amount *
Direct Labor IN					
Sugar Land					
Chief Operator	703	690	1,027	400	\$ 16,520
Maintenance	185	480	226	200	8,720
Plant Operators	-	80	-	-	-
Administrative Assistant	192	208	185	192	5,942
Other					
Regional Superintendents	393	374	350	280	21,212
Admin Asst.	20	11	17	11	285
Industrial Pretreatment	81	40	12	4	178
Storm water and Reporting	293	175	393	287	14,296
Basin Management	-	1	-	-	-
Safety & Training	84	80	15	83	4,795
Technical Services - Other	4	1	-	28	1,042
Net Direct Labor for Clute	1,954	2,140	2,225	1,485	\$ 72,990

* Burdened for salary and benefits



**Brazos River Authority
FY 2016 Operating Budget
Clute/Richwood**

Final as of 5/28/2015

Brazos River Authority Overhead

Department	Methodology	Amount
General Administration	50% Net Asset Value/50% Permitted Capacity	20
Board of Directors	50% Net Asset Value/50% Permitted Capacity	8
Legal	50% Net Asset Value/50% Permitted Capacity	15
Government & Customer Relations	50% Net Asset Value/50% Permitted Capacity	17
Human Resources	Staffing Levels	12,966
Information Technology	# of computers	29,235
Finance & Administration	50% O&M budget/50% A/R customers	18,814
Total		\$ 61,075



**Brazos River Authority
FY 2016 Operating Budget
Clute/Richwood**

Final as of 5/28/2015

Capital Outlay - 5 year plan

Proposed for FY 2016		
Description	Justification	Amount
Upgrade Lift Station Pump	Age, new technology more efficient	53,000
Install blower package for digester/contact basins	Site specific to units-- no more air line underground	50,000
Upgrade Lift Station VFD's	More efficient, save electricity	25,000
Install PLC for communications and level control	Replace two old level control systems at lift station	30,000
Total FY 2016 Capital Outlay		\$ 158,000

Planned for FY 2017		
Description	Justification	Amount
Upgrade existing generator and ATS	Age and condition of existing generator make it unreliable	180,000
Total FY 2017 Capital Outlay		\$ 180,000

Planned for FY 2018		
Description	Justification	Amount
Replace and upgrade grit classifier	Age	25,000
Replace and upgrade grit pump #1	Age	28,000
Upgrade lift pump	Age & efficiency	40,000
Total FY 2018 Capital Outlay		\$ 93,000

Planned for FY 2019		
Description	Justification	Amount
Replace and upgrade grit pump #2	Age	28,000
Replace one influent submersible pump	Age & reliability	53,000
Rework sludge hopper mechanism for box filling	Safety	10,000
Total FY 2019 Capital Outlay		\$ 91,000

Planned for FY 2020		
Description	Justification	Amount
Replace another influent submersible pump	Age & reliability	40,000
Inspect and repair operating mechanisms on roll up doors	Safety	7,500
Total FY 2020 Capital Outlay		\$ 47,500

Five Year Grand Total \$ 569,500



**Brazos River Authority
FY 2015 Operating Budget
Clute/Richwood**

Final as of 5/28/2015

**FY 2014 Summary of Operations and
Calculation of Carry-Over Balance**

Carry-over balance at 9/1/2013

\$ 133,482.05

FY 2014 Receipts

	Actual	Budget	Variance
Sewerage Operations O&M payments	\$ 756,322.09	\$ 850,964.00	\$ (94,641.91)
Interest Income - O&M	1,803.30	-	1,803.30
	<u>758,125.39</u>	<u>850,964.00</u>	<u>(92,838.61)</u>

FY 2014 Expenses

Salaries	153,956.76	174,335.00	20,378.24
Benefits	66,544.16	56,985.00	(9,559.16)
Materials & Supplies	57,421.40	71,122.00	13,700.60
Utilities	7,703.34	9,272.00	1,568.66
Outside Services	38,555.13	33,663.00	(4,892.13)
Sludge/Landfill	61,670.20	41,471.00	(20,199.20)
Repairs & Maintenance	47,173.06	44,606.00	(2,567.06)
Rental Expense	3,145.19	10,322.00	7,176.81
Travel	3,502.74	3,039.00	(463.74)
General & Administrative	56,106.00	57,210.00	1,104.00
Employee Development	6,956.70	4,204.00	(2,752.70)
Regulatory	-	200.00	200.00
Capital Outlay	46,969.56	220,000.00	173,030.44
Direct Labor	82,475.38	84,013.00	1,537.62
Management Fee	31,608.98	40,522.00	8,913.02

Total Clute Expenses \$ 663,788.60 \$ 850,964.00 \$ 187,175.40

Over-recovery for FY 2014

\$ 94,336.79

Carry-over balance

\$ 227,818.84

Issued refund ck #249317 on 6/19/2014 (133,482.05)

Issued refund ck #250399 on 12/11/2014 (94,336.79)

Adjusted carry-over balance -

MG Treated	597.66	700.00	-14.62%
\$/1,000	\$ 1.11	\$ 1.22	-8.64%



**Brazos River Authority
FY 2015 Operating Budget
Clute/Richwood**

Final as of 5/28/2015

**FY 2015 Estimated Summary of Operations and
Calculation of Carry-Over Balance**

Carry-over balance at 9/1/2014

\$ -

FY 2015 Receipts

	Estimated Actual	Budget	Variance
Sewerage Operations O&M payments	700,903	700,903	(0)
Mgmt Fee Invoiced	35,045	35,045	0
Interest Income - O&M	800	-	800
	<u>736,748</u>	<u>735,948</u>	

FY 2015 Expenses

Salaries	165,675	164,875	(800)
Benefits	62,525	62,937	412
Materials & Supplies	68,826	72,468	3,642
Utilities	8,120	9,087	967
Outside Services	31,220	34,360	3,140
Sludge/Landfill	35,000	41,471	6,471
Repairs & Maintenance	46,109	48,357	2,248
Rental Expense	9,300	10,322	1,022
Travel	3,694	3,439	(255)
Employee Development	4,722	4,948	226
Regulatory	200	200	-
Capital Outlay	70,000	90,000	20,000
Direct Labor	97,542	99,376	1,834
Total Operating Expenses	<u>602,933</u>	<u>641,840</u>	<u>38,907</u>
Management Fee	33,100	35,045	1,945
General & Administrative	59,058	59,058	-
Total Non-Operating Expenses	<u>92,158</u>	<u>94,103</u>	<u>1,945</u>
Total Clute Expenses	<u>695,091</u>	<u>735,943</u>	<u>40,852</u>

Estimated Over/(Under) Recovery for FY 2014

41,657

Estimated balance at 8/31/2015

\$ 41,657.45

MG Treated
\$/1,000

900.00
\$ 0.77

650.00
\$ 1.13

38.46%
-31.79%



**Brazos River Authority
FY 2016 Operating Budget
Clute/Richwood**

Final as of 5/28/2015

Repair & Replacement Fund

Repair & Replacement ending balance at 8/31/14	\$ 50,000
Expenditures	-
Estimated Repair & Replacement ending balance at 8/31/15	<u>\$ 50,000</u>



**Brazos River Authority
FY 2016 Operating Budget
Clute/Richwood**

Final as of 5/28/2015

Financial Requirements

	FY 2016	FY 2015
Operation & Maintenance Expense	\$ 657,987	\$ 641,443
Capital Outlay	165,900	94,500
Total Budgeted Expenditures	823,887	735,943
Prior year (over)/under-recovery	-	-
Total Financial Requirements	\$ 823,887	\$ 735,943
	/12 months	/12 months
Monthly Payments	\$ 68,657	\$ 61,329



FISCAL YEAR 2015-2016
SUMMARY BY FUND-DEPT / CATEGORY

02-426	NON-DEPARTMENTAL ENTERPRISE	2600
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C A T E G O R Y S U M M A R Y					02-426 NON-DEPARTMENTAL ENTERPRISE					
CATEGORY DESCRIPTION		2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG BUD-BUD		
			BUDGET	PROJECTn		\$	%	\$	%	
40	SALARIES	0	0	0	0		0	0.0%	0	0.0%
41	BENEFITS	0	0	0	0		0	0.0%	0	0.0%
42	SUPPLIES	0	0	0	0		0	0.0%	0	0.0%
43	MAINTENANCE	0	0	0	0		0	0.0%	0	0.0%
44	UTILITIES	0	0	0	0		0	0.0%	0	0.0%
45	SERVICES	0	0	0	0		0	0.0%	0	0.0%
46	SUNDRY	0	0	0	0		0	0.0%	0	0.0%
47	BONDS / LEASES	669,611	578,680	578,880	584,505	5,625	5,825	1.0%	5,825	1.0%
48	TRANSFER - EQUIP REPL	0	0	0	0	0	0	0.0%	0	0.0%
49	CAPITAL OUTLAY	0	0	0	0	0	0	0.0%	0	0.0%
TOTAL EXPENSES:		669,611	578,680	578,880	584,505	5,625	5,825	1.0%	5,825	1.0%

50	INTERFUND TRANSFERS	5,851,727	-373,238	-513,648	110,477	624,125	483,715	-121.5%	483,715	-129.6%
55	YE TO ACCRUAL	-296,679	1,001,272	1,141,682	380,000	-761,682	-621,272	-66.7%	-621,272	-62.0%
NON-DEPARTMENTAL:		5,555,048	628,034	628,034	490,477	-137,557	-137,557	-21.9%	-137,557	-21.9%
NET:		6,224,659	1,206,714	1,206,914	1,074,982	-131,932	-131,732	-10.9%	-131,732	-10.9%



FISCAL YEAR 2015-2016		
BUDGETED DEPARTMENTAL ACCOUNT LISTING		
02-426	NON-DEPARTMENTAL ENTERPRISE	2600

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTED		\$	%	\$	%
02-426-4730	INTEREST - COO 2009	107,059	110,025	110,025	106,350	-3,675	-3.3%	-3,675	-3.3%
02-426-4735	PRINCIPAL - COO 2009	115,000	120,000	120,000	125,000	5,000	4.2%	5,000	4.2%
02-426-4740	INTEREST - COO 2013	116,134	146,005	146,005	145,005	-1,000	-0.7%	-1,000	-0.7%
02-426-4745	PRINCIPAL - COO 2013	225,000	200,000	200,000	205,000	5,000	2.5%	5,000	2.5%
02-426-4799	OTHER DEBT COSTS	106,418	2,650	2,850	3,150	300	10.5%	500	18.9%
02-426-5000	SERVICE CENTER PRO-RATA	60,000	100,000	100,000	100,000	0	0.0%	0	0.0%
02-426-5010	TRANSFER T/F GENERAL FUND 01	10,477	10,477	10,477	10,477	0	0.0%	0	0.0%
02-426-5076	TRANSFER T/F CONSTRUCTN EF 105	5,288,375	0	0	0	0	0.0%	0	0.0%
02-426-5086	TRANSFER T/F CHAPTER 380	467,875	-483,715	-624,125	0	624,125	-100.0%	483,715	-100.0%
02-426-5092	TRANSFER T/F HEALTHCARE 600	25,000	0	0	0	0	0.0%	0	0.0%
02-426-5525	DEPRECIATION - DEPT 25	511,196	837,557	837,557	710,000	-127,557	-15.2%	-127,557	-15.2%
02-426-5535	SERIES 2009 YE PRINCIPAL ADJ	-115,000	-120,000	-120,000	-125,000	-5,000	4.2%	-5,000	4.2%
02-426-5536	SERIES 2013 YE PRINCIPAL ADJ	-225,000	-200,000	-200,000	-205,000	-5,000	2.5%	-5,000	2.5%
02-426-5540	REC TO ACCRUAL: INTERFUND LOAN	-467,875	483,715	624,125	0	-624,125	-100.0%	-483,715	-100.0%
		6,224,659	1,206,714	1,206,914	1,074,982	-131,932	-10.9%	-131,732	-10.9%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016
02-426 NON-DEPARTMENTAL ENTERPRISE 2600

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-426-4730	INTEREST - COO 2009		109,742	107,059	110,025	110,025	106,350
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	02/01/16		54,113				
	08/01/16		52,237				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-426-4735	PRINCIPAL - COO 2009		115,000	115,000	120,000	120,000	125,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	02/01/16		125,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-426-4740	INTEREST - COO 2013		0	116,134	146,005	146,005	145,005
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	02/01/16		72,003				
	08/01/16		73,002				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-426-4745	PRINCIPAL - COO 2013		0	225,000	200,000	200,000	205,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	08/01/2016		205,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-426-4799	OTHER DEBT COSTS		2,650	106,418	2,650	2,850	3,150
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Annual Disclosure Filing: Southwest Securities		2,650	Paying Agent Fees			500

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-426-5000	SERVICE CENTER PRO-RATA		60,000	60,000	100,000	100,000	100,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	01-417-5000		100,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-426-5010	TRANSFER T/F GENERAL FUND 01		10,477	10,477	10,477	10,477	10,477
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	MAINTENANCE WORKER 01-417-5020		10,477				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-426-5076	TRANSFER T/F CONSTRUCTN EF 105		0	5,288,375	0	0	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	NO ACTIVITY						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-426-5084	TRANSFER T/F UNEMPL INS 210		-537	0	0	0	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	NO ACTIVITY						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-426-5086	TRANSFER T/F CHAPTER 380		0	467,875	-483,715	-624,125	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	WOODLAND DEVELOP ASSUMED PAID OFF IN 2014-2015						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-426-5092	TRANSFER T/F HEALTHCARE 600		0	25,000	0	0	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	NO ACTIVITY						



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016

02-426 NON-DEPARTMENTAL ENTERPRISE 2600

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-426-5525	DEPRECIATION - DEPT 25		507,416	511,196	837,557	837,557	710,000
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
			710,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-426-5535	SERIES 2009 YE PRINCIPAL ADJ		-115,000	-115,000	-120,000	-120,000	-125,000
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
							-125,000

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-426-5536	SERIES 2013 YE PRINCIPAL ADJ		0	-225,000	-200,000	-200,000	-205,000
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
							-205,000

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
02-426-5540	REC TO ACCRUAL: INTERFUND LOAN		0	-467,875	483,715	624,125	-
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	WOODLAND DEVELOP ASSUMED PAID OFF IN 2014-2015						0

TOTAL: 689,748 6,224,659 1,206,714 1,206,914 1,074,982



FISCAL YEAR 2015-2016
SUMMARY BY FUND-DEPT / CATEGORY

03-400
EMERGENCY MEDICAL SVCS

CATEGORY SUMMARY									
CATEGORY DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG BUD-BUD		
		BUDGET	PROJECTN		\$	%	\$	%	
40 SALARIES	647,986	704,056	659,164	698,349	39,185	5.9%	-5,707	-0.8%	
41 BENEFITS	222,939	243,595	231,361	246,633	15,272	6.6%	3,038	1.2%	
42 SUPPLIES	74,803	77,100	69,946	75,350	5,404	7.7%	-1,750	-2.3%	
43 MAINTENANCE	33,232	21,750	34,102	26,250	-7,852	-23.0%	4,500	20.7%	
44 UTILITIES	17,863	18,342	19,416	19,384	-32	-0.2%	1,042	5.7%	
45 SERVICES	71,665	69,600	72,634	71,600	-1,034	-1.4%	2,000	2.9%	
46 SUNDRY	10,333	11,039	12,775	10,560	-2,215	-17.3%	-479	-4.3%	
47 BONDS / LEASES	0	6,645	6,645	10,409	3,764	56.6%	3,764	56.6%	
48 TRANSFER - EQUIP REPL	0	43,355	43,355	3,174	-40,181	-92.7%	-40,181	-92.7%	
49 CAPITAL OUTLAY	0	17,054	17,054	124,948	107,894	632.7%	107,894	632.7%	
TOTAL EXPENSES:	1,078,821	1,212,536	1,166,452	1,286,657	120,205	10.3%	74,121	6.1%	

50 INTERFUND TRANSFERS	-89,280	-200,732	-200,732	-145,000	55,732	-27.8%	55,732	-27.8%	
55 YE TO ACCRUAL	0	0	0	0	0	0.0%	0	0.0%	
NON-DEPARTMENTAL:	-89,280	-200,732	-200,732	-145,000	55,732	-27.8%	55,732	-27.8%	
NET:	989,541	1,011,804	965,720	1,141,657	175,937	18.2%	129,853	12.8%	

PERSONNEL BUDGET

Budgeted Positions:	2015-2016				2014-2015				2013-2014			
	FT	PT	TMP		FT	PT	TMP		FT	PT	TMP	
EMS DIRECTOR	1				1				1			
EMS BILLING												
PARAMEDIC	6				6				5			
BASIC/INTERMEDIATE EMIT	6				6				7			
Equivalent: PART-TIME FILL IN ***	1											
Budgeted Employees:	13	1	0	0	13	1	1	0	14	1	0	
Contract Labor												
NET:	13	1	0	0	13	1	0	0	14	1	0	

*** Estimated: Hours not specifically identified.



FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT LISTING

03-400 EMERGENCY MEDICAL SVCS

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTED		\$	%	\$	%
03-400-4010	SUPERVISION	72,863	71,132	70,919	74,946	4,027	5.7%	3,814	5.4%
03-400-4020	OPERATIONAL	331,797	377,229	319,478	357,094	37,616	11.8%	-20,135	-5.3%
03-400-4030	OVERTIME	243,790	256,001	269,503	266,464	-3,039	-1.1%	10,463	4.1%
03-400-4040	LONGEVITY	1,936	2,164	1,736	2,315	579	33.4%	151	7.0%
03-400-4099	SALARY TRANSFERS	-2,400	-2,470	-2,472	-2,470	2	-0.1%	0	0.0%
03-400-4130	FICA	49,379	54,049	52,975	53,613	638	1.2%	-436	-0.8%
03-400-4140	WORKERS COMP	11,758	11,758	11,538	11,538	0	0.0%	-220	-1.9%
03-400-4150	UNEMPLOYMENT INSURANCE	-720	0	1,500	0	-1,500	-100.0%	0	0.0%
03-400-4160	INSURANCE MEDICAL/LIFE/DENTAL	84,259	101,946	85,330	103,873	18,543	21.7%	1,927	1.9%
03-400-4170	TMRS	74,044	71,707	76,061	72,325	-3,736	-4.9%	618	0.9%
03-400-4190	TRAINING	5,059	5,000	4,821	6,000	1,179	24.5%	1,000	20.0%
03-400-4199	BENEFIT TRANSFERS	-840	-865	-864	-716	148	-17.1%	149	-17.2%
03-400-4210	OFFICE SUPPLIES	2,085	2,300	2,300	2,300	0	0.0%	0	0.0%
03-400-4220	MINOR TOOLS & EQUIPMENT	5,611	1,700	1,710	0	-1,710	-100.0%	-1,700	-100.0%
03-400-4230	GAS, OIL & GREASE	36,683	35,800	31,975	35,800	3,825	12.0%	0	0.0%
03-400-4240	EXPENDABLES	25,500	32,500	28,567	32,500	3,933	13.8%	0	0.0%
03-400-4242	HOUSEHOLD SUPPLIES	2,435	2,000	2,626	2,000	-626	-23.8%	0	0.0%
03-400-4250	POSTAGE & SHIPPING	286	300	813	250	-563	-69.2%	-50	-16.7%
03-400-4260	PUBLIC RELATION ITEMS	210	0	0	0	0	0.0%	0	0.0%
03-400-4280	UNIFORMS	1,993	2,500	1,955	2,500	545	27.9%	0	0.0%
03-400-4310	MAINTENANCE - BLDG & GROUNDS	1,724	2,500	3,762	2,500	-1,262	-33.5%	0	0.0%
03-400-4320	EQUIPMENT REPAIRS	2,774	2,500	2,134	3,000	866	40.6%	500	20.0%
03-400-4330	FUEL OPERATED EQUIPMENT	28,214	16,000	27,411	20,000	-7,411	-27.0%	4,000	25.0%
03-400-4360	RADIO REPAIRS	520	750	795	750	-45	-5.7%	0	0.0%
03-400-4410	ELECTRIC & GAS	10,314	11,882	10,530	11,500	970	9.2%	-382	-3.2%
03-400-4420	CABLE / INTERNET	2,199	2,052	2,530	2,544	14	0.6%	492	24.0%
03-400-4430	TELEPHONE	5,350	4,408	6,356	5,340	-1,016	-16.0%	932	21.1%
03-400-4530	BANK CARD FEES	248	0	0	0	0	0.0%	0	0.0%
03-400-4570	CONTRACT SERVICES	71,417	69,600	72,634	71,600	-1,034	-1.4%	2,000	2.9%
03-400-4610	DUES & SUBSCRIPTIONS	1,375	2,590	2,682	1,100	-1,582	-59.0%	-1,490	-57.5%
03-400-4620	TRAVEL OPERATIONAL	909	500	2,988	2,000	-988	-33.1%	1,500	300.0%
03-400-4630	INSURANCE - VEHICLES	3,135	3,135	2,319	2,435	116	5.0%	-700	-22.3%
03-400-4640	INSURANCE - BUILDINGS	4,814	4,814	4,786	5,025	239	5.0%	211	4.4%
03-400-4698	PENALTIES, FEES, DMG & INTERST	100	0	0	0	0	0.0%	0	0.0%
03-400-4795	CAPITAL LEASE PRINCIPAL	0	6,645	6,645	10,409	3,764	56.6%	3,764	56.6%
03-400-4850	XFR TO EQ REPL 106	0	50,000	50,000	60,000	10,000	20.0%	10,000	20.0%
03-400-4860	XFR FROM EQ REPL 106	0	-6,645	-6,645	-56,826	-50,181	755.2%	-50,181	755.2%
03-400-4920	CAPITAL - MOTOR VEHICLES	0	0	0	107,000	107,000	0.0%	107,000	0.0%
03-400-4940	CAPITAL - EQUIPMENT	0	17,054	17,054	17,948	894	5.2%	894	5.2%
03-400-5000	SERVICE CENTER PRO-RATA	5,000	5,000	5,000	5,000	0	0.0%	0	0.0%
03-400-5010	TRANSFER T/F GENERAL FUND 01	-140,000	-205,732	-205,732	-150,000	55,732	-27.1%	55,732	-27.1%
03-400-5070	TRANSFER T/F UNEMPL INS 102	720	0	0	0	0	0.0%	0	0.0%
03-400-5092	TRANSFER T/F HEALTHCARE 600	45,000	0	0	0	0	0.0%	0	0.0%
		989,541	1,011,804	965,720	1,141,657	175,937	18.2%	129,853	12.8%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016
03-400 EMERGENCY MEDICAL SVCS

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
03-400-4010	SUPERVISION		69,295	72,863	71,132	70,919	74,946
	ITEM DESCRIPTION	Hours	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Management / Supervision Salary	2,080	72,446		Calculated Field		
	Maintenance Work		2,500				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
03-400-4020	OPERATIONAL		330,930	331,797	377,229	319,478	357,094
	ITEM DESCRIPTION	Hours	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Full-Time Employees	24,960	357,094		Calculated Field		
	Part-Time Employees	0	-				
	Temporary Employees	0	-				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
03-400-4030	OVERTIME		217,010	243,790	256,001	269,503	266,464
	ITEM DESCRIPTION	Hours	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Full-Time Overtime	12,280	266,464		Calculated Field		
	Part-Time Overtime	0	-				
	Temp Overtime	0	-				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
03-400-4040	LONGEVITY		2,052	1,936	2,164	1,736	2,315
	ITEM DESCRIPTION	#	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Longevity Pay (paid 1st week in December)	12	2,315		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
03-400-4099	SALARY TRANSFERS		-2,400	-2,400	-2,470	-2,472	(2,470)
	ITEM DESCRIPTION	#	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
					Payroll Field		
	FIRE MARSHALL XFR - \$95/PPD	95	(2,470)				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
03-400-4130	FICA		46,588	49,379	54,049	52,975	53,613
	ITEM DESCRIPTION	%	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	7.65% of Accounts Below:	7.65%	53,613		Calculated Field		
	Supervision, Operational, Overtime, Longevity						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
03-400-4140	WORKERS COMP		11,650	11,758	11,758	11,538	11,538
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Prior Year + %Inc	0.0%	11,538		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
03-400-4150	UNEMPLOYMENT INSURANCE		6,810	-720	0	1,500	-
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
03-400-4160	INSURANCE MEDICAL/LIFE/DENTAL		134,357	84,259	101,946	85,330	103,873
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Life Insurance / ADD	0.20000	86		Calculated Field		
	Dental / Vision	\$ 16.64 10%	\$18.30 2,855				
	Employee Health:	\$647 0.0%	\$647				
		#FT Emp	13	100,932			



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016
03-400 EMERGENCY MEDICAL SVCS

ACCOUNT#	ACCOUNT DESCRIPTION			2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
						BUDGET	PROJECTION	
03-400-4170	TMRS			70,569	74,044	71,707	76,061	72,325
	ITEM DESCRIPTION	PPDS		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	OCT - DEC	7	10.77%			Calculated Field		
	JAN - SEP	20	10.15%					
	Weighted Average		10.32%	72,325				

ACCOUNT#	ACCOUNT DESCRIPTION			2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
						BUDGET	PROJECTION	
03-400-4190	TRAINING			6,761	5,059	5,000	4,821	6,000
	ITEM DESCRIPTION			AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Training			6,000		Training need to be increased for the		
						up coming ICD 10 code for medicare		
						patient documentation and billing		
						and the increase need for more hand		
						on traing from outside sources		

ACCOUNT#	ACCOUNT DESCRIPTION			2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
						BUDGET	PROJECTION	
03-400-4199	BENEFIT TRANSFERS			-912	-840	-865	-864	(716)
	ITEM DESCRIPTION	#		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
						Payroll Field		
	% OF SALARIES XFR - FIRE MARSHAL	29%		(716)				

ACCOUNT#	ACCOUNT DESCRIPTION			2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
						BUDGET	PROJECTION	
03-400-4210	OFFICE SUPPLIES			1,346	2,085	2,300	2,300	2,300
	ITEM DESCRIPTION			AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	No changes in the office supplies			2,300				
	Ink Cartridges, copy paper, pens							
	paper clips, markers,;egal pads							
	time cards							

ACCOUNT#	ACCOUNT DESCRIPTION			2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
						BUDGET	PROJECTION	
03-400-4220	MINOR TOOLS & EQUIPMENT			4,748	5,611	1,700	1,710	-
	ITEM DESCRIPTION			AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION			2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
						BUDGET	PROJECTION	
03-400-4230	GAS, OIL & GREASE			37,258	36,683	35,800	31,975	35,800
	ITEM DESCRIPTION			AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	I hope the fuel cost holds the same			35,800				

ACCOUNT#	ACCOUNT DESCRIPTION			2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
						BUDGET	PROJECTION	
03-400-4240	EXPENDABLES			25,138	25,500	32,500	28,567	32,500
	ITEM DESCRIPTION			AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	I expect the expendables to stay the same							
	oxygen, supplies such as IV fluids meds			32,500				
	suction supplies, monitor supplies							
	advance airway supplies							
	back boards, straps							
	bandaging & slinting, batteries							

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
03-400-4242	HOUSEHOLD SUPPLIES		1,195	2,435	2,000	2,626	2,000
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Floor cleaning supplies						
	bathroom & kitchen supplies		2,000				
	Coke machine drinks						
	Laundry & Truck soap						
	Hand & truck sanitizer supplies						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
03-400-4250	POSTAGE & SHIPPING		321	286	300	813	250
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Any & all shipping charges		250				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
03-400-4260	PUBLIC RELATION ITEMS		0	210	0	0	-
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	NO ACTIVITY						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
03-400-4280	UNIFORMS		2,059	1,993	2,500	1,955	2,500
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	No change						
	Replacement & new uniform		2,500				
	Including name tags, badges, collar brass						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
03-400-4310	MAINTENANCE - BLDG & GROUNDS		2,803	1,724	2,500	3,762	2,500
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Roach/Termite renweal & pest control						
	Bulbs, A/C filters, water hoses		2,500				
	Door & door Lock repair						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
03-400-4320	EQUIPMENT REPAIRS		2,328	2,774	2,500	2,134	3,000
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	I expect to see an increase				All of these item require testing and certification on all repairs		
	in equipment repairs do to the age on		3,000				
	the cardiac monitors, IV pumps,						
	pulse OX, portable ventilators, Bipap						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
03-400-4330	FUEL OPERATED EQUIPMENT		13,421	28,214	16,000	27,411	20,000
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Vehicles are out of warrany and have a lot						
	of miles on them. Batteries, tires. Lights		20,000				
	Inspection, brakes & rotors, wiper blades.						
	The repair number will continue to increase						
	The mileage and age is catching up with us						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015–2016 BUDGET
					BUDGET	PROJECTION	
03-400-4360	RADIO REPAIRS		0	520	750	795	750
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Radio and pager repairs		750		The radios are new, but the pager are old and starting to fail		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
03-400-4410	ELECTRIC & GAS		9,063	10,314	11,882	10,530	11,500
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
		0.06566	11,500				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
03-400-4420	CABLE / INTERNET		1,859	2,199	2,052	2,530	2,544
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
		212	2,544				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
03-400-4430	TELEPHONE		4,814	5,350	4,408	6,356	5,340
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	LANDLINE	155	1,860				
	CELL PHONE	135	1,620				
	PRI TRUNK	155	1,860				
			-				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
03-400-4530	BANK CARD FEES		37	248	0	0	-
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	NO ACTIVITY						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
03-400-4570	CONTRACT SERVICES		70,636	71,417	69,600	72,634	71,600
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Medical Director 500.00 X 12			Stryker Stretcher service contract			
	Stercycle medical waste pickup	69,600		Annual maintenance contract			
	Promedic Billing service			for lifepak cardiac minitors			
	Computer repair and or replacement			Copier Rental			
	Mics			Luca CPR Devices			
							2,000

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
03-400-4610	DUES & SUBSCRIPTIONS		1,433	1,375	2,590	2,682	1,100
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Sams Clubs renewal	100					
	Texas EMS Alliance	350					150
	Miscellaneous						500

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
03-400-4620	TRAVEL OPERATIONAL		0	909	500	2,988	2,000
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Travel EMS conference						
	Advance airway classes	2,000					
	ICD-10 code Classes						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 BUDGET
03-400-4630	INSURANCE - VEHICLES		4,655	3,135	3,135	2,319	2,435
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	PRIOR YEAR PROJECTION X	5%	2,435				



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016
03-400 EMERGENCY MEDICAL SVCS

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
03-400-4640	INSURANCE - BUILDINGS		3,997	4,814	4,814	4,786	5,025
ITEM DESCRIPTION			AMOUNTS	ITEM DESCRIPTION			AMOUNTS
PRIOR YEAR PROJECTION X			5%	5,025			

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
03-400-4698	PENALTIES, FEES, DMG & INTERST		15,000	100	0	0	-
ITEM DESCRIPTION			AMOUNTS	ITEM DESCRIPTION			AMOUNTS
DON'T ADD TO THIS ACCOUNT							

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
03-400-4795	CAPITAL LEASE PRINCIPAL		0	0	6,645	6,645	10,409
ITEM DESCRIPTION			AMOUNTS	ITEM DESCRIPTION			AMOUNTS
FINAL PAYMENT - NEW RADIOS (MOTOROLA)			10,409				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
03-400-4850	XFR TO EQ REPL 106		0	0	50,000	50,000	60,000
ITEM DESCRIPTION			AMOUNTS	ITEM DESCRIPTION			AMOUNTS
				Ambulance #2 Replacement - Next Year			60,000

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
03-400-4860	XFR FROM EQ REPL 106		0	0	-6,645	-6,645	(56,826)
ITEM DESCRIPTION			AMOUNTS	ITEM DESCRIPTION			AMOUNTS
				Put in Equip Repl last Year			-50,000
				Digital Radios Distribution			(6,826)

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
03-400-4920	CAPITAL - MOTOR VEHICLES		0	0	0	0	107,000
ITEM DESCRIPTION			AMOUNTS	ITEM DESCRIPTION			AMOUNTS
Ambulance Remount			107,000	92,000 to 107,000 to remount			
Replacement ambulance cost about 145,000				The ambulance boxes are 11 + years old			

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
03-400-4940	CAPITAL - EQUIPMENT		20,504	0	17,054	17,054	17,948
ITEM DESCRIPTION			AMOUNTS	ITEM DESCRIPTION			AMOUNTS
Cardiac Monitors			3	31,000	Denied		-3
Power Stretchers			2	35,897	Purchase 1		-1
Need to start perparing to replacing Cardiac Monitors they are over 15 years old. All of the Stretchers are well outside of the expected service life.							

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
03-400-4970	CAPITAL - BLDG & GROUNDS		0	0	0	0	-
ITEM DESCRIPTION			AMOUNTS	ITEM DESCRIPTION			AMOUNTS
None							

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
03-400-5000	SERVICE CENTER PRO-RATA		5,000	5,000	5,000	5,000	5,000
ITEM DESCRIPTION			AMOUNTS	ITEM DESCRIPTION			AMOUNTS
01-417			5,000				



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016
03-400 EMERGENCY MEDICAL SVCS

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		-
					BUDGET	PROJECTION	BUDGET
03-400-5010	TRANSFER T/F GENERAL FUND 01		-102,319	-140,000	-205,732	-205,732	(150,000)
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
			(150,000)				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		-
					BUDGET	PROJECTION	BUDGET
03-400-5070	TRANSFER T/F UNEMPL INS 102		-9,744	720	0	0	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	NO ACTIVITY						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		-
					BUDGET	PROJECTION	BUDGET
03-400-5092	TRANSFER T/F HEALTHCARE 600		0	45,000	0	0	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	NO ACTIVITY						

TOTAL:	1,008,262	989,541	1,011,804	965,720	1,141,657
	0	0	0	0	-



FISCAL YEAR 2015-2016
SUMMARY BY FUND-DEPT / CATEGORY

04-400 HOTEL-MOTEL TAX FUND

CATEGORY SUMMARY									
CATEGORY DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	04-400 HOTEL-MOTEL TAX FUND		CHG BUD-PROJ		CHG BUD-BUD
		BUDGET	PROJECTn		\$	%	\$	%	
40 SALARIES	49,284	46,845	45,408	50,488	5,080	11.2%	3,643	7.8%	
41 BENEFITS	12,805	20,934	16,979	18,002	1,023	6.0%	-2,932	-14.0%	
42 SUPPLIES	1,101	1,800	676	1,700	1,024	151.5%	-100	-5.6%	
43 MAINTENANCE	0	0	0	0	0	0.0%	0	0.0%	
44 UTILITIES	0	0	0	0	0	0.0%	0	0.0%	
45 SERVICES	247,849	304,225	300,158	330,300	30,142	10.0%	26,075	8.6%	
46 SUNDRY	23,779	40,225	22,274	180,650	158,376	711.0%	140,425	349.1%	
47 BONDS / LEASES	156,047	277,643	277,643	0	-277,643	-100.0%	-277,643	-100.0%	
48 TRANSFER - EQUIP REPL	0	0	0	0	0	0.0%	0	0.0%	
49 CAPITAL OUTLAY	0	0	0	0	0	0.0%	0	0.0%	
TOTAL EXPENSES:	490,865	691,672	663,138	581,140	-81,998	-12.4%	-110,532	-16.0%	

50 INTERFUND TRANSFERS	38,000	40,000	40,000	113,816	73,816	184.5%	73,816	184.5%	
55 YE TO ACCRUAL	-152,080	-275,196	-275,196	0	275,196	-100.0%	275,196	-100.0%	
NON-DEPARTMENTAL:	-114,080	-235,196	-235,196	113,816	349,012	-148.4%	349,012	-148.4%	
NET:	376,785	456,476	427,942	694,956	267,014	62.4%	238,480	52.2%	

PERSONNEL BUDGET

Budgeted Positions:	2015-2016			2014-2015			2013-2014		
	FT	PT	TMP	FT	PT	TMP	FT	PT	TMP
EXEC DIR - VISITORS BUREAU	1			1			1		
MARKETING SPECIALIST **			1						0
Budgeted Employees:	1	0	1	1	0	1	1	0	0
Contract Labor									
NET:	1	0	1	1	0	1	1	0	0

** Moved to Hotel/Motel from (01-416 Parks) in 2012-2013.



FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT LISTING

04-400 HOTEL-MOTEL TAX FUND

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
04-400-4020	OPERATIONAL	41,727	41,117	39,684	42,411	2,727	6.9%	1,294	3.1%
04-400-4030	OVERTIME	1,877	0	0	2,300	2,300	0.0%	2,300	0.0%
04-400-4040	LONGEVITY	180	228	228	277	49	21.5%	49	21.5%
04-400-4099	SALARY TRANSFERS	5,500	5,500	5,496	5,500	4	0.1%	0	0.0%
04-400-4130	FICA	3,006	3,163	2,942	3,442	500	17.0%	279	8.8%
04-400-4160	INSURANCE MEDICAL/LIFE/DENTAL	7,111	7,844	7,752	7,992	240	3.1%	148	1.9%
04-400-4170	TMRS	4,788	4,502	4,365	4,643	278	6.4%	141	3.1%
04-400-4199	BENEFIT TRANSFERS	-2,100	5,425	1,920	1,925	5	0.3%	-3,500	-64.5%
04-400-4211	CHRISTMAS DECORATIONS	1,101	1,800	653	1,600	947	145.0%	-200	-11.1%
04-400-4251	MISCELLANEOUS SUPPLIES	0	0	23	100	77	334.8%	100	0.0%
04-400-4520	CLUTE VISITORS BUREAU	34,954	50,000	50,000	45,000	-5,000	-10.0%	-5,000	-10.0%
04-400-4535	CHAMBER VISITOR'S EVENTS	25,025	45,000	45,000	45,000	0	0.0%	0	0.0%
04-400-4536	CENTER FOR ARTS & SCIENCES	185,000	195,000	195,000	225,000	30,000	15.4%	30,000	15.4%
04-400-4542	SPECIAL OLYMPICS EXPENSES	-3,774	2,125	2,020	2,500	480	23.8%	375	17.6%
04-400-4545	CHRISTMAS IN THE PARK	6,644	12,100	8,138	12,800	4,662	57.3%	700	5.8%
04-400-4660	SPECIAL PROJECTS	23,599	40,225	22,274	180,650	158,376	711.0%	140,425	349.1%
04-400-4699	CONTINGENCY	180	0	0	0	0	0.0%	0	0.0%
04-400-4730	PRINCIPAL - PARKS OFFICE 106	152,080	275,196	275,196	0	-275,196	-100.0%	-275,196	-100.0%
04-400-4735	INTEREST - PARKS OFFICE 106	3,967	2,447	2,447	0	-2,447	-100.0%	-2,447	-100.0%
04-400-5010	TRANSFER T/F GENERAL FUND 01	0	0	0	73,816	73,816	0.0%	73,816	0.0%
04-400-5011	TRANSFERS - ADMIN FEES TO GF	35,000	40,000	40,000	40,000	0	0.0%	0	0.0%
04-400-5092	TRANSFER T/F HEALTHCARE 600	3,000	0	0	0	0	0.0%	0	0.0%
04-400-5540	REC TO ACCRUAL: EQ REPL 106	-152,080	-275,196	-275,196	0	275,196	-100.0%	275,196	-100.0%
		376,785	456,476	427,942	694,956	267,014	62.4%	238,480	52.2%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016
04-400 HOTEL-MOTEL TAX FUND 400

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
04-400-4020	OPERATIONAL		38,997	41,727	BUDGET	PROJECTION	42,411
					41,117	39,684	
ITEM DESCRIPTION		Hours	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
Full-Time Employees		2,080	42,411	Calculated Field			
Part-Time Employees		0	-				
Temporary Employees		0	-				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
04-400-4030	OVERTIME		0	1,877	BUDGET	PROJECTION	2,300
					0	0	
ITEM DESCRIPTION		Hours	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
Christmas in the Park overtime		100	2,300				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
04-400-4040	LONGEVITY		132	180	BUDGET	PROJECTION	277
					228	228	
ITEM DESCRIPTION		#	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
Longevity Pay (paid 1st week in December)		1	277	Calculated Field			

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
04-400-4099	SALARY TRANSFERS		0	5,500	BUDGET	PROJECTION	5,500
					5,500	5,496	
ITEM DESCRIPTION			AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
Christmas in the Park			4,000				
Special Olympics			1,500				

Dependent Coverage Payments:

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
04-400-4130	FICA		2,956	3,006	BUDGET	PROJECTION	3,442
					3,163	2,942	
ITEM DESCRIPTION		%	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
7.65% of Accounts Below:		7.65%	3,442	Calculated Field			
Supervision, Operational, Overtime, Longevity							

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
04-400-4160	INSURANCE MEDICAL/LIFE/DENTAL		10,583	7,111	BUDGET	PROJECTION	7,992
					7,844	7,752	
ITEM DESCRIPTION			AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
Life Insurance / ADD		0.20000	8	Calculated Field			
Dental / Vision		\$ 16.64 10%	18.3				
Employee Health:		\$647.00 0.0%	647				
		#FT Emp 1	7,764				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
04-400-4170	TMRS		4,460	4,788	BUDGET	PROJECTION	4,643
					4,502	4,365	
ITEM DESCRIPTION		PPDS	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
OCT - DEC		7 10.77%		Calculated Field			
JAN - SEP		20 10.15%					
Weighted Average		10.32%	4,643				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
04-400-4199	BENEFIT TRANSFERS		0	-2,100	BUDGET	PROJECTION	1,925
					5,425	1,920	
ITEM DESCRIPTION			AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
			1,925				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
04-400-4211	CHRISTMAS DECORATIONS		1,338	1,101	BUDGET	PROJECTION	1,600
					1,800	653	
ITEM DESCRIPTION			AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
Miscellaneous decorations			1,600				



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016
04-400 HOTEL-MOTEL TAX FUND 400

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
04-400-4251	MISCELLANEOUS SUPPLIES		0	0	BUDGET	PROJECTION	100
					0	23	
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Miscellaneous		350				(250)

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
04-400-4520	CLUTE VISITORS BUREAU		49,326	34,954	BUDGET	PROJECTION	45,000
					50,000	50,000	
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
			50,000				(5,000)

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
04-400-4535	CHAMBER VISITOR'S EVENTS		42,000	25,025	BUDGET	PROJECTION	45,000
					45,000	45,000	
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
			50,000				(5,000)

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
04-400-4536	CENTER FOR ARTS & SCIENCES		220,011	185,000	BUDGET	PROJECTION	225,000
					195,000	195,000	
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	35.71% OF HOTEL/MOTEL TAX REVENUE UP TO \$225,000	35.71%	321,390				
	Budget 2015-2016 - Hotel/Motel Tax \$900,000	900,000	(96,390)				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
04-400-4542	SPECIAL OLYMPICS EXPENSES		1,248	-3,774	BUDGET	PROJECTION	2,500
					2,125	2,020	
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Awards		600		Food/Drinks/misc supplies		1,000
	Volunteer T's		400		Papergoods/trashbags/field supplies		500

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
04-400-4545	CHRISTMAS IN THE PARK		4,701	6,644	BUDGET	PROJECTION	12,800
					12,100	8,138	
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Rental equipment		300		Volunteer t's/sale shirts		2,000
	Security/Electrical		1,000		Advertising/posters		1,000
	Special Attraction 2 days		7,000				
	Inflatables 3 days		1,500				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
04-400-4660	SPECIAL PROJECTS		12,422	23,599	BUDGET	PROJECTION	180,650
					40,225	22,274	
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Chamber Map Ad		500		Promotional Items		2,500
	Annual City Calendars		11,500		Vision Magazine ad (4 quarters)		2,500
	Holiday Handbook/Guide to Brazoria County		1,350		Something Blue Bridal Show		800
	2/3 CVB Brochure		11,500		Misc: Tourism Projects		150,000

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
04-400-4699	CONTINGENCY		0	180	BUDGET	PROJECTION	-
					0	0	
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
04-400-4730	PRINCIPAL - PARKS OFFICE 106		122,080	152,080	BUDGET	PROJECTION	-
					275,196	275,196	
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	PAID OFF 09/30/15						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
04-400-4735	INTEREST - PARKS OFFICE 106		5,189	3,967	BUDGET	PROJECTION	-
					2,447	2,447	
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	PAID OFF 09/30/15						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
04-400-5010	TRANSFER T/F GENERAL FUND 01		0	0	0	0	73,816
	ITEM DESCRIPTION	\$	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	01-416-4240: Expendables - facility supplies	3,000					
	01-416-4410: Electricity	90,000					
	01-416-4420: Cable/Internet	4,920					
	01-416-4430: Telephone - Cable/PRI Trunk Line	5,820					
	01-416-4450: Water	1,200					
	01-416-4570: C&S Janitorial	15,600					
	01-416-4570: C&S Janitorial (Floor maintenance)	4,500					
	01-416-4570: Killum Pest Control	1,000					
	01-416-4570: Karpet King (Qtly cleaning)	1,400					
	01-416-4570: BCOS	1,200					
	01-416-4570: Copier Maint	900					
	01-416-4570: BR Hester Fire/Alarm annual	500					
	01-416-4640: Insurance - Building	13,571					
		143,611					
		51.4%	73,816	<-- Transferred to 01-417-5040			

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
04-400-5011	TRANSFERS - ADMIN FEES TO GF		35,000	35,000	40,000	40,000	40,000
ITEM DESCRIPTION			AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
			40,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				BUDGET	PROJECTION	
04-400-5092	TRANSFER T/F HEALTHCARE 600	0	3,000	0	0	-
ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
NO ACTIVITY						

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				BUDGET	PROJECTION	
04-400-5540	REC TO ACCRUAL: EQ REPL 106	-122,080	-152,080	-275,196	-275,196	-
ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
NO ACTIVITY						

TOTAL:	428,363	376,785	456,476	427,942	694,956
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FISCAL YEAR 2015-2016
SUMMARY BY FUND-DEPT / CATEGORY

05-400
STREETS & DRAINAGE CONSTRUCTION

CATEGORY SUMMARY									
CATEGORY DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG BUD-BUD		
		BUDGET	PROJECTn		\$	%	\$	%	
40 SALARIES	0	0	0	0	0	0.0%	0	0.0%	
41 BENEFITS	0	0	0	0	0	0.0%	0	0.0%	
42 SUPPLIES	0	0	0	0	0	0.0%	0	0.0%	
43 MAINTENANCE	0	0	0	0	0	0.0%	0	0.0%	
44 UTILITIES	0	0	0	0	0	0.0%	0	0.0%	
45 SERVICES	0	0	0	0	0	0.0%	0	0.0%	
46 SUNDRY	5,963	0	0	0	0	0.0%	0	0.0%	
47 BONDS / LEASES	0	0	0	0	0	0.0%	0	0.0%	
48 TRANSFER - EQUIP REPL	0	0	0	0	0	0.0%	0	0.0%	
49 CAPITAL OUTLAY	306,808	1,144,441	463,697	679,179	215,482	46.5%	-465,262	-40.7%	
TOTAL EXPENSES:	312,771	1,144,441	463,697	679,179	215,482	46.5%	-465,262	-40.7%	
50 INTERFUND TRANSFERS	2,596,125	50,000	50,000	125,000	75,000	150.0%	75,000	150.0%	
55 YE TO ACCRUAL	-1,046,125	0	0	0	0	0.0%	0	0.0%	
NON-DEPARTMENTAL:	1,550,000	50,000	50,000	125,000	75,000	150.0%	75,000	150.0%	
NET:	1,862,771	1,194,441	513,697	804,179	290,482	56.5%	-390,262	-32.7%	



FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT LISTING

05-400 STREETS & DRAINAGE CONSTRUCTION

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
05-400-4660	SPECIAL PROJECTS	5,963	0	0	0	0	0.0%	0	0.0%
05-400-4910	CAPITAL - STREET PROJECTS	193,446	345,440	258,761	315,000	56,239	21.7%	-30,440	-8.8%
05-400-4925	CAPITAL - TRAFFIC SIGNALS	23,102	0	0	0	0	0.0%	0	0.0%
05-400-4935	CAPITAL - DRAINAGE PROJECTS	90,260	500,000	4,936	364,179	359,243	7278.0%	-135,821	-27.2%
05-400-4960	CAPITAL - SIDEWALK PROJECTS	0	299,001	200,000	0	-200,000	-100.0%	-299,001	-100.0%
05-400-5010	TRANSFER T/F GENERAL FUND 01	50,000	50,000	50,000	50,000	0	0.0%	0	0.0%
05-400-5086	TRANSFER T/F CHAPTER 380	2,546,125	0	0	0	0	0.0%	0	0.0%
05-400-5094	TRANSFER T/F DEBT SVC 400	0	0	0	75,000	75,000	0.0%	75,000	0.0%
05-400-5540	REC TO ACCRUAL: INTERFUND LOAN	-1,046,125	0	0	0	0	0.0%	0	0.0%
		1,862,771	1,194,441	513,697	804,179	290,482	56.5%	-390,262	-32.7%



ACCOUNT DETAIL JUSTIFICATION **FISCAL YEAR 2015-2016**
05-400 STREETS & DRAINAGE CONSTRUCTION

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
05-400-4660	SPECIAL PROJECTS	0	5,963	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
05-400-4910	CAPITAL - STREET PROJECTS	241,929	193,446	345,440	258,761	315,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	PLANTATION DR - FROM MAIN TO 288B	280,000				
	Contingency	35,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
05-400-4925	CAPITAL - TRAFFIC SIGNALS	21,700	23,102	0	0	-
	ITEM DESCRIPTION	FT AMOUNT\$		ITEM DESCRIPTION	FT	AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
05-400-4935	CAPITAL - DRAINAGE PROJECTS	35,190	90,260	500,000	4,936	364,179
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Multi-City Drainage Study	100,000	Cemetery - Temple Ditch			95,000
	Misc Drainage Projects	169,179				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
05-400-4960	CAPITAL - SIDEWALK PROJECTS	18,801	0	299,001	200,000	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
05-400-5010	TRANSFER T/F GENERAL FUND 01	50,000	50,000	50,000	50,000	50,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	EMPLOYEES WORKING ON STREETS 01-417-5050	50,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
05-400-5086	TRANSFER T/F CHAPTER 380	0	2,546,125	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	NO ACTIVITY					

ACCOUNT#	ACCOUNT DESCRIPTION	0	0	0		-
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
05-400-5094	TRANSFER T/F DEBT SVC 400	0	0	0	0	75,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
		75,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
05-400-5540	REC TO ACCRUAL: INTERFUND LOAN	0	-1,046,125	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	NO ACTIVITY					

TOTAL:	367,620	1,862,771	1,194,441	513,697	804,179
	0	0	0	0	-

Revenue 802,579

Transfer to Reserve for Kroger NET: (1,600)



FISCAL YEAR 2015--2016
SUMMARY BY FUND-DEPT / CATEGORY

06-400	ECONOMIC DEVELOPMENT CORP
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CATEGORY SUMMARY									
CATEGORY DESCRIPTION		2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG BUD-BUD	
			BUDGET	PROJECTn		\$	%	\$	%
40	SALARIES	0	0	0	0	0	0.0%	0	0.0%
41	BENEFITS	1,829	5,000	1,500	5,000	3,500	233.3%	0	0.0%
42	SUPPLIES	0	0	0	0	0	0.0%	0	0.0%
43	MAINTENANCE	0	0	0	0	0	0.0%	0	0.0%
44	UTILITIES	0	0	0	0	0	0.0%	0	0.0%
45	SERVICES	0	0	0	0	0	0.0%	0	0.0%
46	SUNDRY	18,125	162,770	105,525	185,970	80,445	76.2%	23,200	14.3%
47	BONDS / LEASES	0	0	0	92,614	92,614	0.0%	92,614	0.0%
48	TRANSFER - EQUIP REPL	0	0	0	0	0	0.0%	0	0.0%
49	CAPITAL OUTLAY	0	50,000	50,000	21,462	-28,538	-57.1%	-28,538	-57.1%
TOTAL EXPENSES:		19,954	217,770	157,025	305,046	148,021	94.3%	87,276	40.1%
50	INTERFUND TRANSFERS	609,589	629,331	629,331	760,671	131,340	20.9%	131,340	20.9%
55	YE TO ACCRUAL	0	0	0	0	0	0.0%	0	0.0%
NON-DEPARTMENTAL:		609,589	629,331	629,331	760,671	131,340	20.9%	131,340	20.9%
NET:		629,543	847,101	786,356	1,065,717	279,361	35.5%	218,616	25.8%



FISCAL YEAR 2015–2016
BUDGETED DEPARTMENTAL ACCOUNT LISTING

06-400 ECONOMIC DEVELOPMENT CORP

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
06-400-4190	TRAINING	1,829	5,000	1,500	5,000	3,500	233.3%	0	0.0%
06-400-4655	MISC SUNDRY EXPENSES	125	15,000	15,000	15,000	0	0.0%	0	0.0%
06-400-4660	SPECIAL PROJECTS	18,000	147,770	90,525	170,970	80,445	88.9%	23,200	15.7%
06-400-4710	KROGER REFUND	0	0	0	92,614	92,614	0.0%	92,614	0.0%
06-400-4975	CAPITAL - SPECIAL PROJECTS	0	50,000	50,000	21,462	-28,538	-57.1%	-28,538	-57.1%
06-400-5011	TRANSFERS - ADMIN FEES TO GF	40,000	50,000	50,000	50,000	0	0.0%	0	0.0%
06-400-5012	TRANSFER CO 2005 TO GEN FUND	269,372	267,708	267,708	270,848	3,140	1.2%	3,140	1.2%
06-400-5013	TRANSFER CO 2013 TO DEBT SVC	300,217	311,623	311,623	309,823	-1,800	-0.6%	-1,800	-0.6%
06-400-5010	TRANSFER TO GENERAL FUND	0	0	0	80,000	80,000	0.0%	80,000	0.0%
06-400-5094	TRANSFER TO DEBT SVC 400	0	0	0	50,000	50,000	0.0%	50,000	0.0%
		629,543	847,101	786,356	1,065,717	279,361	35.5%	218,616	25.8%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016
06-400 ECONOMIC DEVELOPMENT CORP

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
06-400-4190	TRAINING		0	1,829	5,000	1,500	5,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Required Training (EDC Director) - 2 Years		1,500		EDC Training - Board Members		3,500

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
06-400-4655	MISC SUNDRY EXPENSES		2,025	125	15,000	15,000	15,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Survey Expenses		5,000		Legal Fees		10,000

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
06-400-4660	SPECIAL PROJECTS		25,500	18,000	147,770	90,525	170,970
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	EDC Special Grant Program - Round 4		50,000		Grant Payment: Kaspar Builders		20,970
	*** NEW *** Chapter 380 Agreements		100,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
06-400-4710	KROGER REFUND		0	0	0	0	92,614
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	CHAPTER 380 AGREEMENT - KROGER/CENCOR REIMBURSE SALES TAXES		92,614		Also, move \$42,212 to Reserve		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
06-400-4975	CAPITAL - SPECIAL PROJECTS		0	0	50,000	50,000	21,462
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Misc Projects		21,462				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
06-400-5011	TRANSFERS - ADMIN FEES TO GF		40,000	40,000	50,000	50,000	50,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	01-417-5011		50,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
06-400-5012	TRANSFER CO 2005 TO GEN FUND		270,840	269,372	267,708	267,708	270,848
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Transfers to 01-417-5012				08/01/2016: COO 2005 Principal		185,000
	02/01/2016: COO 2005 Interest		42,924		08/01/2016: COO 2005 Interest		42,924

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
06-400-5013	TRANSFER CO 2013 TO DEBT SVC		0	300,217	311,623	311,623	309,823
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Transfers to 400-400-5013				08/01/2016: COO 2013 Principal		180,000
	02/01/2016: COO 2013 Interest		64,912		08/01/2016: COO 2013 Interest		64,911

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
06-400-5010	TRANSFER TO GENERAL FUND		0	0	0	0	80,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Transfer to 01-417-5060 for Playground Equipment in 01-416-4970		80,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
06-400-5094	TRANSFER TO DEBT SVC 400		0	0	0	0	50,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
			50,000				

TOTAL:	338,365	629,543	847,101	786,356	1,065,717
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FISCAL YEAR 2015 – 2016
SUMMARY BY FUND-DEPT / CATEGORY

07-400	GREAT TX MOSQUITO FESTIVAL
	0

CATEGORY SUMMARY									
CATEGORY DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET	07-400 GREAT TX MOSQUITO PROJ		07-400 GREAT TX MOSQUITO BUD		
		BUDGET	PROJECTn		\$	%	\$	%	
40 SALARIES	15,831	22,854	11,810	23,739	11,929	101.0%	885	3.9%	
41 BENEFITS	2,996	983	1,222	1,339	117	9.6%	356	36.2%	
42 SUPPLIES	0	0	0	0	0	0.0%	0	0.0%	
43 MAINTENANCE	0	0	0	0	0	0.0%	0	0.0%	
44 UTILITIES	0	0	0	0	0	0.0%	0	0.0%	
45 SERVICES	0	0	0	0	0	0.0%	0	0.0%	
46 SUNDRY	171,090	201,575	194,846	228,125	33,279	17.1%	26,550	13.2%	
47 BONDS / LEASES	0	0	0	0	0	0.0%	0	0.0%	
48 TRANSFER - EQUIP REPL	0	0	0	0	0	0.0%	0	0.0%	
49 CAPITAL OUTLAY	0	0	0	0	0	0.0%	0	0.0%	
TOTAL EXPENSES:	189,917	225,412	207,878	253,203	45,325	21.8%	27,791	12.3%	

50 INTERFUND TRANSFERS	0	0	0	0	0	0.0%	0	0.0%	
55 YE TO ACCRUAL	0	0	0	0	0	0.0%	0	0.0%	
NON-DEPARTMENTAL:	0	0	0	0	0	0.0%	0	0.0%	

NET:	189,917	225,412	207,878	253,203	45,325	21.8%	27,791	12.3%	
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PERSONNEL BUDGET

Budgeted Positions:	2015-2016			2014-2015			2013-2014		
	FT	PT	TMP	FT	PT	TMP	FT	PT	TMP
CREWLEADER	1			1			1		
FITNESS CENTER ATTENDANT		4			4			0	
MARKETING CLERK ***		0			0				1
MAINTENANCE WORKER I	1			1			1		
MAINTENANCE WORKER II	1			1			1		
PARKS & RECREATION DIRECTOR	1			1			1		
RECREATION SPECIALIST	1			1			1		
SUMMER EMPLOYEES			25			25			25
Budgeted Employees:	5	4	25	5	4	25	5	0	26
Contract Labor									
NET:	5	4	25	5	4	25	5	0	26

*** Moved to Hotel/Motel Tax Fund in 2012-2013



FISCAL YEAR 2015 – 2016
BUDGETED DEPARTMENTAL ACCOUNT LISTING

07-400 GREAT TX MOSQUITO FESTIVAL

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTED		\$	%	\$	%
07-400-4010	SUPERVISOR	0	0	571	0	-571	-100.0%	0	0.0%
07-400-4020	OPERATIONAL	9,831	22,854	10,859	13,239	2,380	21.9%	-9,615	-42.1%
07-400-4030	OVERTIME	0	0	380	10,500	10,120	2663.2%	10,500	0.0%
07-400-4099	SALARY TRANSFER	6,000	0	0	0	0	0.0%	0	0.0%
07-400-4130	FICA	896	983	915	1,339	424	46.3%	356	36.2%
07-400-4170	TMRS	0	0	126	0	-126	-100.0%	0	0.0%
07-400-4199	BENEFITS TRANSFER	2,100	0	0	0	0	0.0%	0	0.0%
07-400-4610	GTMF - CONTEST/MOSQUITO CHAS	2,206	2,100	2,226	2,375	149	6.7%	275	13.1%
07-400-4611	GTMF - CONTEST/BEAUTY PAGEAN	0	0	0	0	0	0.0%	0	0.0%
07-400-4612	GTMF - CONTEST/ADULT-CHILDREN	4,002	3,700	4,027	4,700	673	16.7%	1,000	27.0%
07-400-4620	GTMF - DISTRIBUTION-ADMISSION	837	1,100	837	950	113	13.5%	-150	-13.6%
07-400-4621	GTMF - DISTRIBUTION-ENTERTAIN	65,518	85,000	84,369	104,900	20,531	24.3%	19,900	23.4%
07-400-4622	GTMF - STAGE/SOUND/LIGHTS	17,233	20,000	17,233	19,000	1,767	10.3%	-1,000	-5.0%
07-400-4630	GTMF - CONCESSIONS - BEER	11,302	16,450	11,302	17,475	6,173	54.6%	1,025	6.2%
07-400-4632	GTMF - CONCESSIONS-BOOTH	313	600	313	600	287	91.7%	0	0.0%
07-400-4641	GTMF - LOGISTICS/TRAFFIC/PARK	945	700	945	950	5	0.5%	250	35.7%
07-400-4642	GTMF - LOGISTICS/ELECTRICAL	9,843	9,000	9,843	10,000	157	1.6%	1,000	11.1%
07-400-4643	GTMF - LOGISTICS/TRASH/TOILETS	3,543	5,300	3,543	5,500	1,957	55.2%	200	3.8%
07-400-4644	GTMF - LOGISTICS/EXHIBITOR SVC	0	100	0	100	100	0.0%	0	0.0%
07-400-4645	GTMF - LOGISTICS/SECURITY	10,192	12,900	10,192	13,450	3,258	32.0%	550	4.3%
07-400-4650	GTMF - SOUVENIR BOOTH	2,990	3,375	2,990	4,400	1,410	47.2%	1,025	30.4%
07-400-4660	GTMF - SPECIAL PROJECTS	5,000	0	0	0	0	0.0%	0	0.0%
07-400-4661	GTMF - PUBLICITY/FEST POSTERS	916	950	916	1,300	384	41.9%	350	36.8%
07-400-4662	GTMF - PUBLICITY/BUMPER STK	0	0	0	0	0	0.0%	0	0.0%
07-400-4663	GTMF - PUBLICITY/BANNERS/SIGNS	15	150	15	175	160	1066.7%	25	16.7%
07-400-4664	GTMF - PUBLICITY/BROCHURES	0	250	0	200	200	0.0%	-50	-20.0%
07-400-4665	GTMF - PUBLICITY/NEWSPAPR/RADIC	16,220	18,250	25,495	19,500	-5,995	-23.5%	1,250	6.8%
07-400-4670	GTMF - STATIONERY/POSTAGE	0	150	0	150	150	0.0%	0	0.0%
07-400-4675	GTMF - MISC EXPENSE	1,530	0	1,577	1,500	-77	-4.9%	1,500	0.0%
07-400-4680	GTMF - TRAVEL	0	150	0	0	0	0.0%	-150	-100.0%
07-400-4691	GTMF - CONTINGENCY	18,485	21,350	19,023	20,900	1,877	9.9%	-450	-2.1%
		189,917	225,412	207,878	253,203	45,325	21.8%	27,791	12.3%

4	Cash Deposits: GTMF	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
	Bank	20,000	20,000	20,000	13,050	13,050
	Thursday		9,333	8,524	7,970	11,159
	Friday		62,147	38,538	34,339	52,219
	Saturday		72,433	51,830	46,238	40,798
		121,045	143,913	98,892	88,547	104,176

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
07-400-4010	SUPERVISOR		0	0	0	571	-
	ITEM DESCRIPTION	Hours	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Management / Supervision Salary	0	-		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
07-400-4020	OPERATIONAL		0	9,831	22,854	10,859	13,239
	ITEM DESCRIPTION	Hours	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Full-Time Employees	0	-		Calculated Field		
	Part-Time Employees	0	-				
	Temp Employees	1,040	13,239				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
07-400-4030	OVERTIME		0	0	0	380	10,500
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Overtime associated with festival(500 hrs)		10,500				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
07-400-4099	SALARY TRANSFER		0	6,000	0	0	-
	ITEM DESCRIPTION	Hours	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	CHARGING THRU PAYROLL DON'T ADD \$\$\$ HERE						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
07-400-4130	FICA		0	896	983	915	1,339
	ITEM DESCRIPTION	%	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	7.65% of Accounts Below:	7.65%	1,339		Calculated Field		
	Supervision, Operational, Overtime,						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
07-400-4160	INSURANCE MEDICAL/LIFE/DENTAL		0	0	0	181	-
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Life Insurance / ADD	0.20000	-		Calculated Field		
	Dental / Vision	\$ 16.64 10%	18.3				
	Employee Health:	\$647 10.5%	\$715.00				
	#FT Emp	0	-				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
07-400-4170	TMRS		0	0	0	126	-
	ITEM DESCRIPTION	PPDS	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	OCT - DEC	7 10.77%			Calculated Field		
	JAN - SEP	20 10.15%					
	Weighted Average	10.32%	-				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
07-400-4199	BENEFITS TRANSFER		0	2,100	0	0	-
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	CHARGING THRU PAYROLL DON'T ADD \$\$\$ HERE						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
07-400-4610	GTMF - CONTEST/MOSQUITO CHASE		0	2,206	2,100	2,226	2,375
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Shirts		625				
	Artwork		350				
	Awards		450				
	Chip Timing		550				
	Misc Supplies		325				
	E-Commerce non-scan fees		75				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
07-400-4612	GTMF - CONTEST/ADULT-CHILDREN		0	4,002	3,700	4,027	4,700
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Cookoff		2,300		Sr. Bingo		225
	Horsehoe/Washers		1,800		E-Commerce non-scan fees		75
	O You Beautiful Doll		225				
	Haystack Dives		75				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
				BUDGET	PROJECTION	
07-400-4620	GTMF - DISTRIBUTION-ADMISSION	0	837	1,100	837	950
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Admission Tickets	950				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
				BUDGET	PROJECTION	
07-400-4621	GTMF - DISTRIBUTION-ENTERTAIN	0	65,518	85,000	84,369	104,900
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Licensing Fees	1,400				
	Booking Fees((7%of 90,000)	6,300				
	Rider Requirements	1,000				
	Hotel Rooms	1,200				
	Headliner Entertainment	90,000				
	Miscellaneous entertainment(petting zoo, rockin rick, etc)	5,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
				BUDGET	PROJECTION	
07-400-4622	GTMF - STAGE/SOUND/LIGHTS	0	17,233	20,000	17,233	19,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Sound/Lights	12,000				
	Stage	7,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
				BUDGET	PROJECTION	
07-400-4630	GTMF - CONCESSIONS - BEER	0	11,302	16,450	11,302	17,475
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Beer Purchases	16,000				
	CVB	1,200				
	Beer License (reimburse CVB)	275				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
				BUDGET	PROJECTION	
07-400-4632	GTMF - CONCESSIONS-BOOTHs	0	313	600	313	600
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Repairs, Paint & Lighting,etc.	600				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
				BUDGET	PROJECTION	
07-400-4641	GTMF - LOGISTICS/TRAFFIC/PARK	0	945	700	945	950
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Marking Paint	250	Stakes			100
	Parking Stickets	300	Light Bulbs			50
	Fence Repairs	250				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
				BUDGET	PROJECTION	
07-400-4642	GTMF - LOGISTICS/ELECTRICAL	0	9,843	9,000	9,843	10,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Pre-Event Repairs	2,000				
	On Site Electrical Contract	8,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
				BUDGET	PROJECTION	
07-400-4643	GTMF - LOGISTICS/TRASH/TOILETS	0	3,543	5,300	3,543	5,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Trash Pick up	2,800				
	Portable Toilets	2,500				
	Trash Bags	200				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
				BUDGET	PROJECTION	
07-400-4644	GTMF - LOGISTICS/EXHIBITOR SVC	0	0	100	0	100
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Misc	100				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
				BUDGET	PROJECTION	
07-400-4645	GTMF - LOGISTICS/SECURITY	0	10,192	12,900	10,192	13,450
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Radio Rentals	500				
	Security Non Commisioned Officers	750				
	Clute Police	12,200				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
				BUDGET	PROJECTION	
07-400-4650	GTMF - SOUVENIR BOOTH	0	2,990	3,375	2,990	4,400
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Sale Shirts	2,900		Misc. Sale items		1,200
	Artwork	300				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
07-400-4660	GTMF - SPECIAL PROJECTS		0	5,000	0	0	-
ITEM DESCRIPTION			AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
				BUDGET	PROJECTION	
07-400-4661	GTMF - PUBLICITY/FEST POSTERS	0	916	950	916	1,300
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	500 Posters	950				
	Artwork for poster	350				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
07-400-4663	GTMF - PUBLICITY/BANNERS/SIGNS		0	15	150	15	175
ITEM DESCRIPTION			AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	Replace date panels		100	Misc.			75

ACCOUNT #	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
				BUDGET	PROJECTION	
07-400-4664	GTMF - PUBLICITY/BROCHURES	0	0	250	0	200
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
	Misc.	200				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
				BUDGET	PROJECTION	
07-400-4665	GTMF - PUBLICITY/NEWSPAPR/RADIO	0	16,220	18,250	25,495	19,500
ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
Radio Advertising		8,000				
Print(Newspapers)		7,200				
Tx Hot Country		1,900				
Website Annual Licensing and hosting fees (Saffire)		2,400				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
					BUDGET	PROJECTION	
07-400-4670	GTMF - STATIONERY/POSTAGE		0	0	150	0	150
ITEM DESCRIPTION			AMOUNTS	ITEM DESCRIPTION			AMOUNTS
Postage							150

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
				BUDGET	PROJECTION	
07-400-4675	GTMF - MSC EXPENSE	0	1,530	0	1,577	1,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Misc					1,500

[illegible]

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015 – 2016 BUDGET
				BUDGET	PROJECTION	
07-400-4691	GTMF - CONTINGENCY	0	18,485	21,350	19,023	20,900
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Box Office Mgmt.	6,900	Volunteer Appreciation Social			550
	Rain Insurance	8,500	Weather Watcher			300
	Membership Fees(TAF&E, IFEA, TFEA, etc)	1,000	Misc.			1,550
	Volunteer and Board Shirts	1,300				
	Survey Drawings	50				
	Sponsor Plaques, etc.	450				
	Vip Supplies	300				

TOTAL:	-	189,917	225,412	207,878	253,203
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FISCAL YEAR 2015-2016
SUMMARY BY FUND-DEPT / CATEGORY

101-400 CONSTRUCTION FUND - GOVT

CATEGORY SUMMARY									
CATEGORY DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG BUD-BUD		
		BUDGET	PROJECTn		\$	%	\$	%	
40 SALARIES	0	0	0	0	0	0.0%	0	0.0%	0.0%
41 BENEFITS	0	0	0	0	0	0.0%	0	0.0%	0.0%
42 SUPPLIES	0	0	0	0	0	0.0%	0	0.0%	0.0%
43 MAINTENANCE	0	0	0	0	0	0.0%	0	0.0%	0.0%
44 UTILITIES	0	0	0	0	0	0.0%	0	0.0%	0.0%
45 SERVICES	0	0	0	0	0	0.0%	0	0.0%	0.0%
46 SUNDRY	0	0	0	0	0	0.0%	0	0.0%	0.0%
47 BONDS / LEASES	-4,406,609	0	0	0	0	0.0%	0	0.0%	0.0%
48 TRANSFER - EQUIP REPL	0	0	0	0	0	0.0%	0	0.0%	0.0%
49 CAPITAL OUTLAY	606,682	3,073,471	31,311	4,650,000	4,618,689	14751.0%	1,576,529	51.3%	51.3%
TOTAL EXPENSES:	-3,799,927	3,073,471	31,311	4,650,000	4,618,689	14751.0%	1,576,529	51.3%	51.3%

50 INTERFUND TRANSFERS	-244,586	0	0	0	0	0.0%	0	0.0%	0.0%
55 YE TO ACCRUAL	0	0	0	0	0	0.0%	0	0.0%	0.0%
NON-DEPARTMENTAL:	-244,586	0	0	0	0	0.0%	0	0.0%	0.0%



**FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT LISTING**

101-400 CONSTRUCTION FUND - GOVT

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECT		\$	%	\$	%
101-400-4701	ISSUANCE OF BONDS	-4,406,609	0	0	0	0	0.0%	0	0.0%
101-400-4951	SCHNEIDER PERFORMANCE CONTR	348,805	23,471	23,471	0	-23,471	-100.0%	-23,471	-100.0%
101-400-4980	CAPITAL - NEW FIRE STATION	257,877	3,050,000	7,840	4,650,000	4,642,160	59211.2%	1,600,000	52.5%
101-400-5010	TRANSFER T/F GENERAL FUND 01	-244,586	0	0	0	0	0.0%	0	0.0%
		-4,044,513	3,073,471	31,311	4,650,000	4,618,689	14751.0%	1,576,529	51.3%



**ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016
101-400 CONSTRUCTION FUND - GOVT**

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
101-400-4701	ISSUANCE OF BONDS		0	-4,406,609	0	0	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	No Activity.						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
101-400-4951	SCHNEIDER PERFORMANCE CONTRACT		0	348,805	23,471	23,471	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	No Activity.						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
101-400-4980	CAPITAL - NEW FIRE STATION		0	257,877	3,050,000	7,840	4,650,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Original Balance		3,050,000		Added Cost		1,600,000

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
101-400-5010	TRANSFER T/F GENERAL FUND 01		-40,305	-244,586	0	0	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	No Activity.						

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: (40,305) (4,044,513) 3,073,471 31,311 4,650,000



FISCAL YEAR 2015-2016
SUMMARY BY FUND-DEPT / CATEGORY

102-400	UNEMPLOYMENT FUND - GOVT
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CATEGORY SUMMARY									
CATEGORY DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG BUD-BUD		
		BUDGET	PROJECTn		\$	%	\$	%	
40 SALARIES	0	0	0	0	0	0.0%	0	0.0%	0.0%
41 BENEFITS	0	0	0	0	0	0.0%	0	0.0%	0.0%
42 SUPPLIES	0	0	0	0	0	0.0%	0	0.0%	0.0%
43 MAINTENANCE	0	0	0	0	0	0.0%	0	0.0%	0.0%
44 UTILITIES	0	0	0	0	0	0.0%	0	0.0%	0.0%
45 SERVICES	0	0	0	0	0	0.0%	0	0.0%	0.0%
46 SUNDRY	0	0	0	0	0	0.0%	0	0.0%	0.0%
47 BONDS / LEASES	0	0	0	0	0	0.0%	0	0.0%	0.0%
48 TRANSFER - EQUIP REPL	0	0	0	0	0	0.0%	0	0.0%	0.0%
49 CAPITAL OUTLAY	0	0	0	0	0	0.0%	0	0.0%	0.0%
TOTAL EXPENSES:	0	0	0	0	0	0.0%	0	0.0%	0.0%

50 INTERFUND TRANSFERS	238	10,000	0	9,000	9,000	0.0%	-1,000	-10.0%
55 YE TO ACCRUAL	0	0	0	0	0	0.0%	0	0.0%
NON-DEPARTMENTAL:	238	10,000	0	9,000	9,000	0.0%	-1,000	-10.0%
NET:	238	10,000	0	9,000	9,000	0.0%	-1,000	-10.0%



**FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT LISTING**

102-400 UNEMPLOYMENT FUND - GOVT

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTED		\$	%	\$	%
102-400-5010	TRANSFER T/F GENERAL FUND 01	958	10,000	0	9,000	9,000	0.0%	-1,000	-10.0%
102-400-5030	TRANSFER T/F EMS 03	-720	0	0	0	0	0.0%	0	0.0%
		238	10,000	0	9,000	9,000	0.0%	-1,000	-10.0%



**ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016
101-400 CONSTRUCTION FUND - GOVT**

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
101-400-4701	ISSUANCE OF BONDS		0	-4,406,609	0	0	-
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	No Activity.						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
101-400-4951	SCHNEIDER PERFORMANCE CONTRACT		0	348,805	23,471	23,471	-
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	No Activity.						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
101-400-4980	CAPITAL - NEW FIRE STATION		0	257,877	3,050,000	7,840	4,650,000
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Original Balance		3,050,000	Added Cost			1,600,000

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
101-400-5010	TRANSFER T/F GENERAL FUND 01		-40,305	-244,586	0	0	-
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	No Activity.						

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: (40,305) (4,044,513) 3,073,471 31,311 4,650,000



FISCAL YEAR 2015-2016
SUMMARY BY FUND-DEPT / CATEGORY

103-400	BEAUTIFICATION FUND
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CATEGORY SUMMARY									
CATEGORY DESCRIPTION		2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG BUD-BUD	
			BUDGET	PROJECTn		\$	%	\$	%
40	SALARIES	0	0	0	0	0	0.0%	0	0.0%
41	BENEFITS	0	0	0	0	0	0.0%	0	0.0%
42	SUPPLIES	4,501	3,500	4,758	6,400	1,642	34.5%	2,900	82.9%
43	MAINTENANCE	0	0	0	0	0	0.0%	0	0.0%
44	UTILITIES	0	0	0	0	0	0.0%	0	0.0%
45	SERVICES	0	0	0	0	0	0.0%	0	0.0%
46	SUNDRY	0	0	0	0	0	0.0%	0	0.0%
47	BONDS / LEASES	0	0	0	0	0	0.0%	0	0.0%
48	TRANSFER - EQUIP REPL	0	0	0	0	0	0.0%	0	0.0%
49	CAPITAL OUTLAY	0	0	0	0	0	0.0%	0	0.0%
TOTAL EXPENSES:		4,501	3,500	4,758	6,400	1,642	34.5%	2,900	82.9%

50	INTERFUND TRANSFERS	-2,960	-3,500	-3,500	-6,000	-2,500	71.4%	-2,500	71.4%
55	YE TO ACCRUAL	0	0	0	0	0	0.0%	0	0.0%
NON-DEPARTMENTAL:		-2,960	-3,500	-3,500	-6,000	-2,500	71.4%	-2,500	71.4%
NET:		1,541	0	1,258	400	-858	-68.2%	400	0.0%



FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT LISTING

103-400 BEAUTIFICATION FUND

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTION		\$	%	\$	%
103-400-4240	EXPENDABLES	4,501	3,500	4,758	6,400	1,642	34.5%	2,900	82.9%
103-400-5010	TRANSFER T/F GENERAL FUND 01	-2,960	-3,500	-3,500	-6,000	-2,500	71.4%	-2,500	71.4%
		1,541	0	1,258	400	-858	-68.2%	400	0.0%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016
103-400 BEAUTIFICATION FUND

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
103-400-4240	EXPENDABLES		3,189	4,501	3,500	4,758	6,400
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	T-Shirts, Supplies, Ads, Etc. - City-Wide Cleanup		6,400				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
103-400-5010	TRANSFER T/F GENERAL FUND 01		65,000	-2,960	-3,500	-3,500	(6,000)
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	01-417-5040		(6,000)				

TOTAL: 68,189 1,541 - 1,258 400



FISCAL YEAR 2015--2016
SUMMARY BY FUND-DEPT / CATEGORY

104-400 POLICE FORFEITURE FUND

CATEGORY SUMMARY									
CATEGORY DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG BUD-BUD		
		BUDGET	PROJECTn		\$	%	\$	%	
40 SALARIES	0	0	0	0	0	0.0%	0	0.0%	
41 BENEFITS	0	0	0	0	0	0.0%	0	0.0%	
42 SUPPLIES	0	0	0	0	0	0.0%	0	0.0%	
43 MAINTENANCE	0	0	0	0	0	0.0%	0	0.0%	
44 UTILITIES	0	0	0	0	0	0.0%	0	0.0%	
45 SERVICES	18,790	17,040	0	12,025	12,025	0.0%	-5,015	-29.4%	
46 SUNDRY	0	0	0	0	0	0.0%	0	0.0%	
47 BONDS / LEASES	0	0	0	0	0	0.0%	0	0.0%	
48 TRANSFER - EQUIP REPL	0	0	0	0	0	0.0%	0	0.0%	
49 CAPITAL OUTLAY	0	0	0	0	0	0.0%	0	0.0%	
TOTAL EXPENSES:	18,790	17,040	0	12,025	12,025	0.0%	-5,015	-29.4%	
50 INTERFUND TRANSFERS	0	0	0	0	0	0.0%	0	0.0%	
55 YE TO ACCRUAL	0	0	0	0	0	0.0%	0	0.0%	
NON-DEPARTMENTAL:	0	0	0	0	0	0.0%	0	0.0%	



FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT LISTING

104-400 POLICE FORFEITURE FUND

ACCT#	DESCRIPTION	2013-2014	2014-2015		2015-2016	CHG BUD-PROJ		CHG FROM BUDGET	
		ACTUAL	BUDGET	PROJECTION	BUDGET	\$	%	\$	%
104-400-4555	SPECIAL SERVICES	18,790	17,040		12,025	12,025	0.0%	-5,015	-29.4%
		18,790	17,040	0	12,025	12,025	0.0%	-5,015	-29.4%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016
104-400 POLICE FORFEITURE FUND

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013	2013-2014	2014-2015		2015-2016
			ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
104-400-4555	SPECIAL SERVICES		12,439	18,790	17,040	0	12,025
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
			12,025				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013	2013-2014	2014-2015		2015-2016
			ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
104-400-4631	MISCELLANEOUS EXPENSES		682	0	0	0	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013	2013-2014	2014-2015		2015-2016
			ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
104-400-4920	CAPITAL - MOTOR VEHICLES		5,000	0	0	0	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 18,121 18,790 17,040 - 12,025



FISCAL YEAR 2015-2016

SUMMARY BY FUND-DEPT / CATEGORY

105-400 CONSTRUCTION FUND ENTERPRISE

CATEGORY SUMMARY										105-400 CONSTRUCTION FUND ENTERPRISE									
CATEGORY DESCRIPTION		2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG BUD-BUD		%	CHG BUD-BUD		%						
			BUDGET	PROJECTn		\$	%	\$	%		\$	%							
40	SALARIES	0	0	0	0	0	0.0%	0	0.0%	0	0	0.0%	0	0.0%					
41	BENEFITS	0	0	0	0	0	0.0%	0	0.0%	0	0	0.0%	0	0.0%					
42	SUPPLIES	0	0	0	0	0	0.0%	0	0.0%	0	0	0.0%	0	0.0%					
43	MAINTENANCE	0	0	0	0	0	0.0%	0	0.0%	0	0	0.0%	0	0.0%					
44	UTILITIES	0	0	0	0	0	0.0%	0	0.0%	0	0	0.0%	0	0.0%					
45	SERVICES	0	0	0	0	0	0.0%	0	0.0%	0	0	0.0%	0	0.0%					
46	SUNDRY	0	0	0	0	0	0.0%	0	0.0%	0	0	0.0%	0	0.0%					
47	BONDS / LEASES	0	0	0	0	0	0.0%	0	0.0%	0	0	0.0%	0	0.0%					
48	TRANSFER - EQUIP REPL	0	0	0	0	0	0.0%	0	0.0%	0	0	0.0%	0	0.0%					
49	CAPITAL OUTLAY	5,018,107	765,982	683,720	1,251,213	567,493	83.0%	485,231	83.0%	0	485,231	83.0%	0	63.3%					
TOTAL EXPENSES:		5,018,107	765,982	683,720	1,251,213	567,493	83.0%	485,231	83.0%		485,231	83.0%		63.3%					
50	INTERFUND TRANSFERS	-5,288,375	0	0	0	0	0.0%	0	0.0%	0	0	0.0%	0	0.0%					
55	YE TO ACCRUAL	-5,018,107	-765,982	-758,720	-1,251,213	-492,493	64.9%	-485,231	64.9%		-485,231	64.9%		63.3%					
NON-DEPARTMENTAL:		-10,306,482	-765,982	-758,720	-1,251,213	-492,493	64.9%	-485,231	64.9%		-485,231	64.9%		63.3%					
NET:		-5,288,375	0	-75,000	0	75,000	-100.0%	0	-100.0%		0	-100.0%		0.0%					



FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT LISTING

105-400 CONSTRUCTION FUND ENTERPRISE

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
105-400-4951	SCHNEIDER PERFORMANCE CONTRAC	5,012,258	265,982	265,982	0	-265,982	-100.0%	-265,982	-100.0%
105-400-4982	CAPITAL - BASF RECLAIMED WATER	5,849	500,000	417,738	1,251,213	833,475	199.5%	751,213	150.2%
105-400-5020	TRANSFER T/F ENTERPRISE 02	-5,288,375	0	0	0	0	0.0%	0	0.0%
105-400-5500	REC TO ACCRUAL	-5,012,258	-265,982	-265,982	0	265,982	-100.0%	265,982	-100.0%
105-400-5525	DEPRECIATION - DEPT 25	0	0	0	0	0	0.0%	0	0.0%
105-400-5540	REC TO ACCRUAL - BASF RECLAIM	-5,849	-500,000	-492,738	-1,251,213	-758,475	153.9%	-751,213	150.2%
		-5,288,375	0	-75,000	0	75,000	-100.0%	0	0.0%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016
105-400 CONSTRUCTION FUND ENTERPRISE

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				BUDGET	PROJECTION	
105-400-4951	SCHNEIDER PERFORMANCE CONTRACT	0	5,012,258	265,982	265,982	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	NO ACTIVITY					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2015-2016 BUDGET
				BUDGET	PROJECTION	
105-400-4982	CAPITAL - BASF RECLAIMED WATER	0	5,849	500,000	417,738	1,251,213
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
		1,251,213				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2015-2016 BUDGET
				BUDGET	PROJECTION	
105-400-5020	TRANSFER T/F ENTERPRISE 02	0	-5,288,375	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	NO ACTIVITY					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2015-2016 BUDGET
				BUDGET	PROJECTION	
105-400-5500	REC TO ACCRUAL	0	-5,012,258	-265,982	-265,982	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	NO ACTIVITY					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2015-2016 BUDGET
				BUDGET	PROJECTION	
105-400-5540	REC TO ACCRUAL - BASF RECLAIM	0	-5,849	-500,000	-492,738	-1,251,213
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
						-1,251,213

TOTAL: - (5,288,375) - (75,000) -



FISCAL YEAR 2015-2016

SUMMARY BY FUND-DEPT / CATEGORY

106-400	EQUIPMENT REPLACEMENT GF
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CATEGORY SUMMARY										106-400 EQUIPMENT REPLACEMENT			
CATEGORY DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG BUD-BUD						
		BUDGET	PROJECTn		\$	%	\$	%					
40 SALARIES	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0.0%
41 BENEFITS	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0.0%
42 SUPPLIES	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0.0%
43 MAINTENANCE	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0.0%
44 UTILITIES	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0.0%
45 SERVICES	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0.0%
46 SUNDRY	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0.0%
47 BONDS / LEASES	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0.0%
48 TRANSFER - EQUIP REPL	-170,510	198,500	72,978	-17,960	-90,938	-124.6%	-216,460	-109.0%	-109.0%	-109.0%	-109.0%	-109.0%	-109.0%
49 CAPITAL OUTLAY	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0.0%
TOTAL EXPENSES:	-170,510	198,500	72,978	-17,960	-90,938	-124.6%	-216,460	-109.0%	-109.0%	-109.0%	-109.0%	-109.0%	-109.0%
50 INTERFUND TRANSFERS	2,300,000	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0.0%
55 YE TO ACCRUAL	-2,000,000	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0.0%
NON-DEPARTMENTAL:	300,000	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0.0%
NET:	129,490	198,500	72,978	-17,960	-90,938	-124.6%	-216,460	-109.0%	-109.0%	-109.0%	-109.0%	-109.0%	-109.0%



FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT LISTING

106-400 EQUIPMENT REPLACEMENT GF

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTION		\$	%	\$	%
106-400-4850	XFR TO EQ REPL - FROM GOVT	-275,000	-125,000	-150,000	-245,000	-95,000	63.3%	-120,000	96.0%
106-400-4860	XFR FROM EQ REPL - TO GOVT	104,490	323,500	222,978	227,040	4,062	1.8%	-96,460	-29.8%
106-400-5086	TRANSFER T/F CHAPTER 380	2,300,000	0	0	0	0	0.0%	0	0.0%
106-400-5540	REC TO ACCRUAL: INTERFUND LOA	-2,000,000	0	0	0	0	0.0%	0	0.0%
		129,490	198,500	72,978	-17,960	-90,938	-124.6%	-216,460	-109.0%



ACCOUNT DETAIL JUSTIFICATION **FISCAL YEAR 2015-2016**
106-400 EQUIPMENT REPLACEMENT GF

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
106-400-4850	XFR TO EQ REPL - FROM GOVT		-260,000	-275,000	-125,000	-150,000	(245,000)
ITEM DESCRIPTION			AMOUNTS	ITEM DESCRIPTION			AMOUNTS
Transfer of funds TO Governmental Funds from Equipment Replacement Govt Fund (Govt Funds 01, 03, 04, 05, 06)		01-408	(75,000)			03-400	(60,000)
		01-413	(50,000)				
		01-416	(10,000)				
		01-409	(50,000)				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
106-400-4860	XFR FROM EQ REPL - TO GOVT		94,187	104,490	323,500	222,978	227,040
ITEM DESCRIPTION			AMOUNTS	ITEM DESCRIPTION			AMOUNTS
Transfers FROM Governmental Funds to Equipment Replacement Govt Fund (Govt Funds 01, 03, 04, 05, 06)		03-400	50,000	Digital Radios: 01-408			51,054
		01-417	100,000	Digital Radios: 01-409			14,609
				Digital Radios: 01-410			4,551
				Digital Radios: 03-400			6,826

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
106-400-5086	TRANSFER T/F CHAPTER 380		0	2,300,000	0	0	-
ITEM DESCRIPTION			AMOUNTS	ITEM DESCRIPTION			AMOUNTS
NO ACTIVITY							

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
106-400-5540	REC TO ACCRUAL: INTERFUND LOAN		0	-2,000,000	0	0	-
ITEM DESCRIPTION			AMOUNTS	ITEM DESCRIPTION			AMOUNTS
NO ACTIVITY							

TOTAL: (165,813) 129,490 198,500 72,978 (17,960)



FISCAL YEAR 2015-2016

SUMMARY BY FUND-DEPT / CATEGORY

208-400 EQUIP REPLACEMENT - ENTERPRISE

CATEGORY SUMMARY

CATEGORY DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG BUD-BUD	
		BUDGET	PROJECTn		\$	%	\$	%
40 SALARIES	0	0	0	0	0	0.0%	0	0.0%
41 BENEFITS	0	0	0	0	0	0.0%	0	0.0%
42 SUPPLIES	0	0	0	0	0	0.0%	0	0.0%
43 MAINTENANCE	0	0	0	0	0	0.0%	0	0.0%
44 UTILITIES	0	0	0	0	0	0.0%	0	0.0%
45 SERVICES	0	0	0	0	0	0.0%	0	0.0%
46 SUNDRY	0	0	0	0	0	0.0%	0	0.0%
47 BONDS / LEASES	0	0	0	0	0	0.0%	0	0.0%
48 TRANSFER - EQUIP REPL	44,500	0	0	0	0	0.0%	0	0.0%
49 CAPITAL OUTLAY	0	0	0	0	0	0.0%	0	0.0%
TOTAL EXPENSES:	44,500	0	0	0	0	0.0%	0	0.0%
50 INTERFUND TRANSFERS	0	0	0	0	0	0.0%	0	0.0%
55 YE TO ACCRUAL	0	0	0	0	0	0.0%	0	0.0%
NON-DEPARTMENTAL:	0	0	0	0	0	0.0%	0	0.0%
NET:	44,500	0	0	0	0	0.0%	0	0.0%



FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT LISTING

208-400 EQUIP REPLACEMENT - ENTERPRISE

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTION		\$	%	\$	%
208-400-4860	XFR FROM EQ REPL - TO EF	44,500	0	0	0	0	0.0%	0	0.0%
		44,500	0	0	0	0	0.0%	0	0.0%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016
208-400 EQUIP REPLACEMENT - ENTERPRISE

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
208-400-4850	XFR TO EQ REPL - FROM EF		-22,500	0	0	0	-
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Transfers FROM Enterprise Funds to Equipment Replacement Ent Fund (Enterprise Fund 02)						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
208-400-4860	XFR FROM EQ REPL - TO EF		0	44,500	0	0	-
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Transfer of funds TO Enterprise Funds from Equipment Replacement Ent Fund (Enterprise Fund 02)						

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: (22,500) 44,500 - - -



FISCAL YEAR 2015-2016
SUMMARY BY FUND-DEPT / CATEGORY

380-400 **CHAPTER 380 FUND**

CATEGORY SUMMARY

CATEGORY DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG BUD-BUD	
		BUDGET	PROJECTn		\$	%	\$	%
40 SALARIES	0	0	0	0	0	0.0%	0	0.0%
41 BENEFITS	0	0	0	0	0	0.0%	0	0.0%
42 SUPPLIES	0	0	0	0	0	0.0%	0	0.0%
43 MAINTENANCE	0	0	0	0	0	0.0%	0	0.0%
44 UTILITIES	0	0	0	0	0	0.0%	0	0.0%
45 SERVICES	0	0	0	0	0	0.0%	0	0.0%
46 SUNDRY	0	0	0	0	0	0.0%	0	0.0%
47 BONDS / LEASES	0	0	0	0	0	0.0%	0	0.0%
48 TRANSFER - EQUIP REPL	0	0	0	0	0	0.0%	0	0.0%
49 CAPITAL OUTLAY	3,829,525	0	33	2,000,000	1,999,967	6060506.1%	2,000,000	0.0%
TOTAL EXPENSES:	3,829,525	0	33	2,000,000	1,999,967	6060506.1%	2,000,000	0.0%
50 INTERFUND TRANSFERS	-5,551,285	483,715	624,125	0	-624,125	-100.0%	-483,715	-100.0%
55 YE TO ACCRUAL	1,721,760	-483,715	-624,158	-2,000,000	-1,375,842	220.4%	-1,516,285	313.5%
NON-DEPARTMENTAL:	-3,829,525	0	-33	-2,000,000	-1,999,967	6060506.1%	-2,000,000	0.0%



FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT LISTING

380-400 CHAPTER 380 FUND

ACCT#	DESCRIPTION	2013-2014	2014-2015		2015-2016	CHG BUD-PROJ		CHG FROM BUDGET	
		ACTUAL	BUDGET	PROJECTION	BUDGET	\$	%	\$	%
380-400-49	CAPITAL -	3,829,525	0	33	2,000,000	1,999,967	6060506.1%	2,000,000	0.0%
380-400-50	TRANSFERS	-491,875	483,715	624,125	0	-624,125	-100.0%	-483,715	-100.0%
380-400-55	REC TO AC	1,721,760	-483,715	-624,158	-2,000,000	-1,375,842	220.4%	-1,516,285	313.5%
		0	0	0	0	0	0.0%	0	0.0%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016
380-400 CHAPTER 380 FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
380-400-4960	CAPITAL - WOODSHORE DEVELOPMNT	0	3,829,525	0	33	2,000,000
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION	AMOUNT\$		
		2,000,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
380-400-5010	TRANSFER T/F GENERAL FUND 01	0	-237,285	0	0	-
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION	AMOUNT\$		

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
380-400-5020	TRANSFER T/F ENTERPRISE 02	0	-491,875	483,715	624,125	-
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION	AMOUNT\$		

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
380-400-5050	TRANSFER T/F STREETS, DRG & SW	0	-1,022,125	0	0	-
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION	AMOUNT\$		

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
380-400-5078	TRANSFER T/F EQUIP REPL GF 106	0	-3,800,000	0	0	-
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION	AMOUNT\$		

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
380-400-5540	REC TO ACCRUAL	-196,125	1,721,760	-483,715	-624,158	(2,000,000)
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION	AMOUNT\$		
		-2,000,000				

TOTAL: (196,125) - - -



FISCAL YEAR 2015-2016

SUMMARY BY FUND-DEPT / CATEGORY

400-400	DEBT SERVICE - GOVT FUNDS
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CATEGORY SUMMARY

CATEGORY DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG BUD-BUD	
		BUDGET	PROJECTn		\$	%	\$	%
40 SALARIES	0	0	0	0	0	0.0%	0	0.0%
41 BENEFITS	0	0	0	0	0	0.0%	0	0.0%
42 SUPPLIES	0	0	0	0	0	0.0%	0	0.0%
43 MAINTENANCE	0	0	0	0	0	0.0%	0	0.0%
44 UTILITIES	0	0	0	0	0	0.0%	0	0.0%
45 SERVICES	0	0	0	0	0	0.0%	0	0.0%
46 SUNDRY	0	0	0	0	0	0.0%	0	0.0%
47 BONDS / LEASES	287,607	311,623	311,623	309,823	-1,800	-0.6%	-1,800	-0.6%
48 TRANSFER - EQUIP REPL	0	0	0	0	0	0.0%	0	0.0%
49 CAPITAL OUTLAY	0	0	0	0	0	0.0%	0	0.0%
TOTAL EXPENSES:	287,607	311,623	311,623	309,823	-1,800	-0.6%	-1,800	-0.6%

50 INTERFUND TRANSFERS	-300,217	-311,623	-311,623	-494,823	-183,200	58.8%	-183,200	58.8%
55 YE TO ACCRUAL	0	0	0	0	0	0.0%	0	0.0%
NON-DEPARTMENTAL:	-300,217	-311,623	-311,623	-494,823	-183,200	58.8%	-183,200	58.8%

NET:	-12,610	0	0	-185,000	-185,000	0.0%	-185,000	0.0%
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FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT LISTING

400-400 DEBT SERVICE - GOVT FUNDS

ACCT#	DESCRIPTION	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
400-400-4701	ISSUANCE OF BONDS	-93,391	0	0	0	0	0.0%	0	0.0%
400-400-4740	INTEREST - COO 2013	87,607	131,623	131,623	129,823	-1,800	-1.4%	-1,800	-1.4%
400-400-4745	PRINCIPAL - COO 2013	200,000	180,000	180,000	180,000	0	0.0%	0	0.0%
400-400-4799	OTHER DEBT COSTS	93,391	0	0	0	0	0.0%	0	0.0%
400-400-5013	TRANSFER CO 2013 FROM EDC	-300,217	-311,623	-311,623	-309,823	1,800	-0.6%	1,800	-0.6%
400-400-5010	TRANSFER T/F GENERAL FUND	0	0	0	-60,000	-60,000	0.0%	-60,000	0.0%
400-400-5050	TRANSFER T/F STREETS, & DRG	0	0	0	-75,000	-75,000	0.0%	-75,000	0.0%
400-400-5060	TRANSFER T/F EDC	0	0	0	-50,000	-50,000	0.0%	-50,000	0.0%
		-12,610	0	0	-185,000	-185,000	0.0%	-185,000	0.0%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016

400-400 DEBT SERVICE - GOVT FUNDS

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
400-400-4701	ISSUANCE OF BONDS		0	-93,391	0	0	-
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	NO ACTIVITY						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
400-400-4740	INTEREST - COO 2013		0	87,607	131,623	131,623	129,823
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	02/01/2015: COO 2013 Interest		64,912	08/01/2015: COO 2013 Interest			64,911

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
400-400-4745	PRINCIPAL - COO 2013		0	200,000	180,000	180,000	180,000
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
				08/01/2015: COO 2013 Principal			180,000

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
400-400-4799	OTHER DEBT COSTS		0	93,391	0	0	-
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	NO ACTIVITY						

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2012-2013		2015-2016 BUDGET
					BUDGET	PROJECTION	
400-400-5013	TRANSFER CO 2013 FROM EDC		0	-300,217	-311,623	-311,623	(309,823)
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Transfers from 06-400-5013			08/01/2015: COO 2013 Principal			-180,000
	02/01/2015: COO 2013 Interest		-64,912	08/01/2015: COO 2013 Interest			-64,911

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2012-2013		2015-2016 BUDGET
					BUDGET	PROJECTION	
400-400-5010	TRANSFER T/F GENERAL FUND		0	0	0	0	(60,000)
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
			(60,000)				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2012-2013		2015-2016 BUDGET
					BUDGET	PROJECTION	
400-400-5050	TRANSFER T/F STREETS, & DRG		0	0	0	0	(75,000)
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
			(75,000)				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2012-2013		2015-2016 BUDGET
					BUDGET	PROJECTION	
400-400-5060	TRANSFER T/F EDC		0	0	0	0	(50,000)
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
			(50,000)				

TOTAL: - (12,610) - - (185,000)



FISCAL YEAR 2015-2016
SUMMARY BY FUND-DEPT / CATEGORY

600-400	SELF-INSURANCE
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CATEGORY SUMMARY									
CATEGORY DESCRIPTION	2012-2013 ACTUAL	2013-2014		2015-2016 BUDGET	CHG BUD-PROJ		CHG BUD-BUD		
		BUDGET	PROJECTn		\$	%	\$	%	
40 SALARIES	0	0	0	0	0	0.0%	0	0.0%	0.0%
41 BENEFITS	37,817	43,000	27,890	35,000	7,110	25.5%	-8,000	-18.6%	-18.6%
42 SUPPLIES	0	0	0	0	0	0.0%	0	0.0%	0.0%
43 MAINTENANCE	0	0	0	0	0	0.0%	0	0.0%	0.0%
44 UTILITIES	0	0	0	0	0	0.0%	0	0.0%	0.0%
45 SERVICES	0	0	0	0	0	0.0%	0	0.0%	0.0%
46 SUNDRY	0	0	0	0	0	0.0%	0	0.0%	0.0%
47 BONDS / LEASES	0	0	0	0	0	0.0%	0	0.0%	0.0%
48 TRANSFER - EQUIP REPL	0	0	0	0	0	0.0%	0	0.0%	0.0%
49 CAPITAL OUTLAY	0	0	0	0	0	0.0%	0	0.0%	0.0%
TOTAL EXPENSES:	37,817	43,000	27,890	35,000	7,110	25.5%	-8,000	-18.6%	-18.6%

50 INTERFUND TRANSFERS	-323,000	0	0	0	0	0.0%	0	0.0%	0.0%
55 YE TO ACCRUAL	0	0	0	0	0	0.0%	0	0.0%	0.0%
NON-DEPARTMENTAL:	-323,000	0	0	0	0	0.0%	0	0.0%	0.0%
NET:	-285,183	43,000	27,890	35,000	7,110	25.5%	-8,000	-18.6%	-18.6%



FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT LISTING

600-400 SELF-INSURANCE

ACCT#	DESCRIPTION	2012-2013 ACTUAL	2013-2014		2015-2016 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTED		\$	%	\$	%
600-400-4165	CLAIMS - SECTION 125 PYMTS	37,817	43,000	27,890	35,000	7,110	25.5%	-8,000	-18.6%
600-400-5010	TRANSFER T/F GENERAL FUND 01	-250,000	0	0	0	0	0.0%	0	0.0%
600-400-5020	TRANSFER T/F ENTERPRISE 02	-25,000	0	0	0	0	0.0%	0	0.0%
600-400-5030	TRANSFER T/F EMS 03	-45,000	0	0	0	0	0.0%	0	0.0%
600-400-5040	TRANSFER T/F HOTEL/MOTEL 04	-3,000	0	0	0	0	0.0%	0	0.0%
		-285,183	43,000	27,890	35,000	7,110	25.5%	-8,000	-18.6%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2015-2016
600-400 SELF-INSURANCE

ACCOUNT#	ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2015-2016 BUDGET
					BUDGET	PROJECTION	
600-400-4160	CLAIMS - SELF-INSURANCE PYMTS		525,913	0	0	0	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
600-400-4165	CLAIMS - SECTION 125 PYMTS		40,778	37,817	43,000	27,890	35,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	FSA (FLEXIBLE SPENDING CLAIMS)		35,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
600-400-5010	TRANSFER T/F GENERAL FUND 01		0	-250,000	0	0	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
600-400-5020	TRANSFER T/F ENTERPRISE 02		0	-25,000	0	0	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
600-400-5030	TRANSFER T/F EMS 03		0	-45,000	0	0	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
					BUDGET	PROJECTION	
600-400-5040	TRANSFER T/F HOTEL/MOTEL 04		0	-3,000	0	0	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

TOTAL: 566,691 (285,183) 43,000 27,890 35,000



**BUDGET 2015 - 2016
DEBT SERVICE SUMMARY
OUTSTANDING ISSUES**

	DESCRIPTION	ISSUE	RATE	PAYOFF	ORIGINAL ISSUE	BALANCE 09/30/15	FY 2015 - 2016 PAYMENTS		BALANCE 09/30/16	OWNER
							INTEREST	PRINCIPAL		
								TOTAL		
1	COO, SERIES 2005	10/20/05	3.92%	08/01/25	3,500,000	2,190,000	85,848	185,000	270,848	2,005,000 06 EDC
2	COO, SERIES 2009	07/01/09	2.00%	02/01/29	3,000,000	2,315,000	106,350	125,000	231,350	2,190,000 02 ENTERPRISE
3	COO, SERIES 2013	12/05/13	3.26%	08/01/33	4,500,000	4,120,000	129,823	180,000	309,823	3,940,000 06 EDC
3	COO, SERIES 2013	12/05/13	3.26%	08/01/33	5,000,000	4,575,000	144,005	205,000	349,005	4,370,000 02 ENTERPRISE
					16,000,000	13,200,000	466,026	695,000	1,161,026	12,505,000

CERTIFICATES OF OBLIGATION:

**CERTIFICATES OF OBLIGATION - ECONOMIC DEVELOPMENT CORP
SERIES 2005 - \$3,500,000**

Principal: \$3,500,000.00
Coupon%: 3.92%

BUDGET YEAR	PYMT DUE	BEGINNING BALANCE	PRINCIPAL	%	INTEREST	TOTAL	ENDING BALANCE	FISCAL TOTAL
2005-2006	02/01/2006	3,500,000.00		3.92%	39,254.44	39,254.44	3,500,000.00	
2005-2006	08/01/2006	3,500,000.00	125,000.00	3.92%	68,600.00	193,600.00	3,375,000.00	232,854.44
2006-2007	02/01/2007	3,375,000.00		3.92%	66,150.00	66,150.00	3,375,000.00	
2006-2007	08/01/2007	3,375,000.00	100,000.00	3.92%	66,150.00	166,150.00	3,275,000.00	232,300.00
2007-2008	02/01/2008	3,275,000.00		3.92%	64,190.00	64,190.00	3,275,000.00	
2007-2008	08/01/2008	3,275,000.00	105,000.00	3.92%	64,190.00	169,190.00	3,170,000.00	233,380.00
2008-2009	02/01/2009	3,170,000.00		3.92%	62,132.00	62,132.00	3,170,000.00	
2008-2009	08/01/2009	3,170,000.00	110,000.00	3.92%	62,132.00	172,132.00	3,060,000.00	234,264.00
2009-2010	02/01/2010	3,060,000.00		3.92%	59,976.00	59,976.00	3,060,000.00	
2009-2010	08/01/2010	3,060,000.00	115,000.00	3.92%	59,976.00	174,976.00	2,945,000.00	234,952.00
2010-2011	02/01/2011	2,945,000.00		3.92%	57,722.00	57,722.00	2,945,000.00	
2010-2011	08/01/2011	2,945,000.00	120,000.00	3.92%	57,722.00	177,722.00	2,825,000.00	235,444.00
2011-2012	02/01/2012	2,825,000.00		3.92%	55,370.00	55,370.00	2,825,000.00	
2011-2012	08/01/2012	2,825,000.00	125,000.00	3.92%	55,370.00	180,370.00	2,700,000.00	235,740.00
2012-2013	02/01/2013	2,700,000.00		3.92%	52,920.00	52,920.00	2,700,000.00	
2012-2013	08/01/2013	2,700,000.00	165,000.00	3.92%	52,920.00	217,920.00	2,535,000.00	270,840.00
2013-2014	02/01/2014	2,535,000.00		3.92%	49,686.00	49,686.00	2,535,000.00	
2013-2014	08/01/2014	2,535,000.00	170,000.00	3.92%	49,686.00	219,686.00	2,365,000.00	269,372.00
2014-2015	02/01/2015	2,365,000.00		3.92%	46,354.00	46,354.00	2,365,000.00	
2014-2015	08/01/2015	2,365,000.00	175,000.00	3.92%	46,354.00	221,354.00	2,190,000.00	267,708.00
2015-2016	02/01/2016	2,190,000.00		3.92%	42,924.00	42,924.00	2,190,000.00	
2015-2016	08/01/2016	2,190,000.00	185,000.00	3.92%	42,924.00	227,924.00	2,005,000.00	270,848.00
2016-2017	02/01/2017	2,005,000.00		3.92%	39,298.00	39,298.00	2,005,000.00	
2016-2017	08/01/2017	2,005,000.00	190,000.00	3.92%	39,298.00	229,298.00	1,815,000.00	268,596.00
2017-2018	02/01/2018	1,815,000.00		3.92%	35,574.00	35,574.00	1,815,000.00	
2017-2018	08/01/2018	1,815,000.00	195,000.00	3.92%	35,574.00	230,574.00	1,620,000.00	266,148.00
2018-2019	02/01/2019	1,620,000.00		3.92%	31,752.00	31,752.00	1,620,000.00	
2018-2019	08/01/2019	1,620,000.00	205,000.00	3.92%	31,752.00	236,752.00	1,415,000.00	268,504.00
2019-2020	02/01/2020	1,415,000.00		3.92%	27,734.00	27,734.00	1,415,000.00	
2019-2020	08/01/2020	1,415,000.00	215,000.00	3.92%	27,734.00	242,734.00	1,200,000.00	270,468.00
2020-2021	02/01/2021	1,200,000.00		3.92%	23,520.00	23,520.00	1,200,000.00	
2020-2021	08/01/2021	1,200,000.00	220,000.00	3.92%	23,520.00	243,520.00	980,000.00	267,040.00
2021-2022	02/01/2022	980,000.00		3.92%	19,208.00	19,208.00	980,000.00	
2021-2022	08/01/2022	980,000.00	230,000.00	3.92%	19,208.00	249,208.00	750,000.00	268,416.00
2022-2023	02/01/2023	750,000.00		3.92%	14,700.00	14,700.00	750,000.00	
2022-2023	08/01/2023	750,000.00	240,000.00	3.92%	14,700.00	254,700.00	510,000.00	269,400.00
2023-2024	02/01/2024	510,000.00		3.92%	9,996.00	9,996.00	510,000.00	
2023-2024	08/01/2024	510,000.00	250,000.00	3.92%	9,996.00	259,996.00	260,000.00	269,992.00
2024-2025	02/01/2025	260,000.00		3.92%	5,096.00	5,096.00	260,000.00	
2024-2025	08/01/2025	260,000.00	260,000.00	3.92%	5,096.00	265,096.00	0.00	270,192.00
TOTALS:			3,500,000.00		1,636,458.44	5,136,458.44		5,136,458.44

Call Date: Any Date

Prepayment Fee Required (see page 5)

1. Construction and equipping of a new City Hall for the City
2. Refurbishment and equipping of the existing City Hall for use as a public safety facility
3. Construction and equipping of a building for housing restroom and shower facilities, offices, and concession facilities for the City's public pool

CERTIFICATES OF OBLIGATION - ENTERPRISE FUND
SERIES 2009 - \$3,000,000

Principal: \$ 3,000,000.00
 Coupon%: ** fixed multi-rate **

BUDGET YEAR	PYMT DUE	BEGINNING BALANCE	PRINCIPAL	%	INTEREST	TOTAL	ENDING BALANCE	FISCAL TOTAL
2009-2010	02/01/2010	3,000,000.00	115,000.00	2.00%	72,158.33	187,158.33	2,885,000.00	
2009-2010	08/01/2010	2,885,000.00		2.00%	60,700.00	60,700.00	2,885,000.00	247,858.33
2010-2011	02/01/2011	2,885,000.00	110,000.00	2.00%	60,700.00	170,700.00	2,775,000.00	
2010-2011	08/01/2011	2,775,000.00		2.00%	59,600.00	59,600.00	2,775,000.00	230,300.00
2011-2012	02/01/2012	2,775,000.00	110,000.00	2.00%	59,600.00	169,600.00	2,665,000.00	
2011-2012	08/01/2012	2,665,000.00		2.00%	58,500.00	58,500.00	2,665,000.00	228,100.00
2012-2013	02/01/2013	2,665,000.00	115,000.00	2.00%	58,500.00	173,500.00	2,550,000.00	
2012-2013	08/01/2013	2,550,000.00		2.00%	57,350.00	57,350.00	2,550,000.00	230,850.00
2013-2014	02/01/2014	2,550,000.00	115,000.00	2.50%	57,350.00	172,350.00	2,435,000.00	
2013-2014	08/01/2014	2,435,000.00		2.50%	55,912.50	55,912.50	2,435,000.00	228,262.50
2014-2015	02/01/2015	2,435,000.00	120,000.00	3.00%	55,912.50	175,912.50	2,315,000.00	
2014-2015	08/01/2015	2,315,000.00		3.00%	54,112.50	54,112.50	2,315,000.00	230,025.00
2015-2016	02/01/2016	2,315,000.00	125,000.00	3.00%	54,112.50	179,112.50	2,190,000.00	
2015-2016	08/01/2016	2,190,000.00		3.00%	52,237.50	52,237.50	2,190,000.00	231,350.00
2016-2017	02/01/2017	2,190,000.00	130,000.00	3.50%	52,237.50	182,237.50	2,060,000.00	
2016-2017	08/01/2017	2,060,000.00		3.50%	49,962.50	49,962.50	2,060,000.00	232,200.00
2017-2018	02/01/2018	2,060,000.00	135,000.00	3.50%	49,962.50	184,962.50	1,925,000.00	
2017-2018	08/01/2018	1,925,000.00		3.50%	47,600.00	47,600.00	1,925,000.00	232,562.50
2018-2019	02/01/2019	1,925,000.00	140,000.00	3.50%	47,600.00	187,600.00	1,785,000.00	
2018-2019	08/01/2019	1,785,000.00		3.50%	45,150.00	45,150.00	1,785,000.00	232,750.00
2019-2020	02/01/2020	1,785,000.00	150,000.00	4.00%	45,150.00	195,150.00	1,635,000.00	
2019-2020	08/01/2020	1,635,000.00		4.00%	42,150.00	42,150.00	1,635,000.00	237,300.00
2020-2021	02/01/2021	1,635,000.00	150,000.00	4.00%	42,150.00	192,150.00	1,485,000.00	
2020-2021	08/01/2021	1,485,000.00		4.00%	39,150.00	39,150.00	1,485,000.00	231,300.00
2021-2022	02/01/2022	1,485,000.00	155,000.00	4.00%	39,150.00	194,150.00	1,330,000.00	
2021-2022	08/01/2022	1,330,000.00		4.00%	36,050.00	36,050.00	1,330,000.00	230,200.00
2022-2023	02/01/2023	1,330,000.00	160,000.00	4.00%	36,050.00	196,050.00	1,170,000.00	
2022-2023	08/01/2023	1,170,000.00		4.00%	32,850.00	32,850.00	1,170,000.00	228,900.00
2023-2024	02/01/2024	1,170,000.00	170,000.00	5.75%	32,850.00	202,850.00	1,000,000.00	
2023-2024	08/01/2024	1,000,000.00		5.75%	27,962.50	27,962.50	1,000,000.00	230,812.50
2024-2025	02/01/2025	1,000,000.00	180,000.00	5.75%	27,962.50	207,962.50	820,000.00	
2024-2025	08/01/2025	820,000.00		5.75%	22,787.50	22,787.50	820,000.00	230,750.00
2025-2026	02/01/2026	820,000.00	190,000.00	5.50%	22,787.50	212,787.50	630,000.00	
2025-2026	08/01/2026	630,000.00		5.50%	17,325.00	17,325.00	630,000.00	230,112.50
2026-2027	02/01/2027	630,000.00	200,000.00	5.50%	17,325.00	217,325.00	430,000.00	
2026-2027	08/01/2027	430,000.00		5.50%	11,825.00	11,825.00	430,000.00	229,150.00
2027-2028	02/01/2028	430,000.00	210,000.00	5.50%	11,825.00	221,825.00	220,000.00	
2027-2028	08/01/2028	220,000.00		5.50%	6,050.00	6,050.00	220,000.00	227,875.00
2028-2029	02/01/2029	220,000.00	220,000.00	5.50%	6,050.00	226,050.00	0.00	
2028-2029	08/01/2029	0.00				0.00	0.00	226,050.00
TOTALS :			3,000,000.00		1,626,708.33	4,626,708.33		4,626,708.33

Callable: 02/01/19

1. 288B Transmission Line
2. Other Water & Sewer projects

**City of Clute, Texas Combination Tax and Limited Pledge Revenue
Certificates of Obligation, Series 2013**

Principal:	9,500,000.00
Interest%:	3.26%
Term (Years):	20.00

CERTIFICATE OF OBLIGATION 2013, T O T A L								
#	Date	Fiscal Year	Beginning	Principal	Interest	Payment	Ending	Budget
1	02/01/14	2013 - 2014	9,500,000.00		70,469.38	70,469.38	9,500,000.00	636,408.13
2	08/01/14		9,500,000.00	425,000.00	140,938.75	565,938.75	9,075,000.00	
3	02/01/15	2014 - 2015	9,075,000.00		138,813.75	138,813.75	9,075,000.00	657,627.50
4	08/01/15		9,075,000.00	380,000.00	138,813.75	518,813.75	8,695,000.00	
5	02/01/16	2015 - 2016	8,695,000.00		136,913.75	136,913.75	8,695,000.00	658,827.50
6	08/01/16		8,695,000.00	385,000.00	136,913.75	521,913.75	8,310,000.00	
7	02/01/17	2016 - 2017	8,310,000.00		134,988.75	134,988.75	8,310,000.00	654,977.50
8	08/01/17		8,310,000.00	385,000.00	134,988.75	519,988.75	7,925,000.00	
9	02/01/18	2017 - 2018	7,925,000.00		131,138.75	131,138.75	7,925,000.00	657,277.50
10	08/01/18		7,925,000.00	395,000.00	131,138.75	526,138.75	7,530,000.00	
11	02/01/19	2018 - 2019	7,530,000.00		127,188.75	127,188.75	7,530,000.00	659,377.50
12	08/01/19		7,530,000.00	405,000.00	127,188.75	532,188.75	7,125,000.00	
13	02/01/20	2019 - 2020	7,125,000.00		123,138.75	123,138.75	7,125,000.00	656,277.50
14	08/01/20		7,125,000.00	410,000.00	123,138.75	533,138.75	6,715,000.00	
15	02/01/21	2020 - 2021	6,715,000.00		116,988.75	116,988.75	6,715,000.00	658,977.50
16	08/01/21		6,715,000.00	425,000.00	116,988.75	541,988.75	6,290,000.00	
17	02/01/22	2021 - 2022	6,290,000.00		110,613.75	110,613.75	6,290,000.00	656,227.50
18	08/01/22		6,290,000.00	435,000.00	110,613.75	545,613.75	5,855,000.00	
19	02/01/23	2022 - 2023	5,855,000.00		104,088.75	104,088.75	5,855,000.00	658,177.50
20	08/01/23		5,855,000.00	450,000.00	104,088.75	554,088.75	5,405,000.00	
21	02/01/24	2023 - 2024	5,405,000.00		97,338.75	97,338.75	5,405,000.00	654,677.50
22	08/01/24		5,405,000.00	460,000.00	97,338.75	557,338.75	4,945,000.00	
23	02/01/25	2024 - 2025	4,945,000.00		90,438.75	90,438.75	4,945,000.00	655,877.50
24	08/01/25		4,945,000.00	475,000.00	90,438.75	565,438.75	4,470,000.00	
25	02/01/26	2025 - 2026	4,470,000.00		82,126.25	82,126.25	4,470,000.00	659,252.50
26	08/01/26		4,470,000.00	495,000.00	82,126.25	577,126.25	3,975,000.00	
27	02/01/27	2026 - 2027	3,975,000.00		73,587.50	73,587.50	3,975,000.00	657,175.00
28	08/01/27		3,975,000.00	510,000.00	73,587.50	583,587.50	3,465,000.00	
29	02/01/28	2027 - 2028	3,465,000.00		64,790.00	64,790.00	3,465,000.00	659,580.00
30	08/01/28		3,465,000.00	530,000.00	64,790.00	594,790.00	2,935,000.00	
31	02/01/29	2028 - 2029	2,935,000.00		55,647.50	55,647.50	2,935,000.00	656,295.00
32	08/01/29		2,935,000.00	545,000.00	55,647.50	600,647.50	2,390,000.00	
33	02/01/30	2029 - 2030	2,390,000.00		46,246.25	46,246.25	2,390,000.00	657,492.50
34	08/01/30		2,390,000.00	565,000.00	46,246.25	611,246.25	1,825,000.00	
35	02/01/31	2030 - 2031	1,825,000.00		36,500.00	36,500.00	1,825,000.00	658,000.00
36	08/01/31		1,825,000.00	585,000.00	36,500.00	621,500.00	1,240,000.00	
37	02/01/32	2031 - 2032	1,240,000.00		24,800.00	24,800.00	1,240,000.00	659,600.00
38	08/01/32		1,240,000.00	610,000.00	24,800.00	634,800.00	630,000.00	
39	02/01/33	2032 - 2033	630,000.00		12,600.00	12,600.00	630,000.00	655,200.00
40	08/01/33		630,000.00	630,000.00	12,600.00	642,600.00	0.00	
				9,500,000.00	3,627,305.63	13,127,305.63		13,127,305.63

City of Clute, Texas Combination Tax and Limited Pledge Revenue Series 2013

ENTERPRISE PORTION

Certificates of Obligation, Series 2013

Principal:	5,000,000.00
Interest%:	3.26%
Term (Years):	20.00

AUTOMATIC METER READING & WWTP: FINE BUBBLE DIFFUSION PROJECTS								
#	Date	Fiscal Year	Beginning	Principal	Interest	Payment	Ending	Budget
1	02/01/14	2013 - 2014	5,000,000.00	0.00	37,063.75	37,063.75	5,000,000.00	336,191.25
2	08/01/14		5,000,000.00	225,000.00	74,127.50	299,127.50	4,775,000.00	
3	02/01/15	2014 - 2015	4,775,000.00	0.00	73,002.50	73,002.50	4,775,000.00	346,005.00
4	08/01/15		4,775,000.00	200,000.00	73,002.50	273,002.50	4,575,000.00	
5	02/01/16	2015 - 2016	4,575,000.00	0.00	72,002.50	72,002.50	4,575,000.00	349,005.00
6	08/01/16		4,575,000.00	205,000.00	72,002.50	277,002.50	4,370,000.00	
7	02/01/17	2016 - 2017	4,370,000.00	0.00	70,977.50	70,977.50	4,370,000.00	341,955.00
8	08/01/17		4,370,000.00	200,000.00	70,977.50	270,977.50	4,170,000.00	
9	02/01/18	2017 - 2018	4,170,000.00	0.00	68,977.50	68,977.50	4,170,000.00	347,955.00
10	08/01/18		4,170,000.00	210,000.00	68,977.50	278,977.50	3,960,000.00	
11	02/01/19	2018 - 2019	3,960,000.00	0.00	66,877.50	66,877.50	3,960,000.00	348,755.00
12	08/01/19		3,960,000.00	215,000.00	66,877.50	281,877.50	3,745,000.00	
13	02/01/20	2019 - 2020	3,745,000.00	0.00	64,727.50	64,727.50	3,745,000.00	344,455.00
14	08/01/20		3,745,000.00	215,000.00	64,727.50	279,727.50	3,530,000.00	
15	02/01/21	2020 - 2021	3,530,000.00	0.00	61,502.50	61,502.50	3,530,000.00	348,005.00
16	08/01/21		3,530,000.00	225,000.00	61,502.50	286,502.50	3,305,000.00	
17	02/01/22	2021 - 2022	3,305,000.00	0.00	58,127.50	58,127.50	3,305,000.00	346,255.00
18	08/01/22		3,305,000.00	230,000.00	58,127.50	288,127.50	3,075,000.00	
19	02/01/23	2022 - 2023	3,075,000.00	0.00	54,677.50	54,677.50	3,075,000.00	344,355.00
20	08/01/23		3,075,000.00	235,000.00	54,677.50	289,677.50	2,840,000.00	
21	02/01/24	2023 - 2024	2,840,000.00	0.00	51,152.50	51,152.50	2,840,000.00	342,305.00
22	08/01/24		2,840,000.00	240,000.00	51,152.50	291,152.50	2,600,000.00	
23	02/01/25	2024 - 2025	2,600,000.00	0.00	47,552.50	47,552.50	2,600,000.00	345,105.00
24	08/01/25		2,600,000.00	250,000.00	47,552.50	297,552.50	2,350,000.00	
25	02/01/26	2025 - 2026	2,350,000.00	0.00	43,177.50	43,177.50	2,350,000.00	346,355.00
26	08/01/26		2,350,000.00	260,000.00	43,177.50	303,177.50	2,090,000.00	
27	02/01/27	2026 - 2027	2,090,000.00	0.00	38,692.50	38,692.50	2,090,000.00	347,385.00
28	08/01/27		2,090,000.00	270,000.00	38,692.50	308,692.50	1,820,000.00	
29	02/01/28	2027 - 2028	1,820,000.00	0.00	34,035.00	34,035.00	1,820,000.00	348,070.00
30	08/01/28		1,820,000.00	280,000.00	34,035.00	314,035.00	1,540,000.00	
31	02/01/29	2028 - 2029	1,540,000.00	0.00	29,205.00	29,205.00	1,540,000.00	343,410.00
32	08/01/29		1,540,000.00	285,000.00	29,205.00	314,205.00	1,255,000.00	
33	02/01/30	2029 - 2030	1,255,000.00	0.00	24,288.75	24,288.75	1,255,000.00	343,577.50
34	08/01/30		1,255,000.00	295,000.00	24,288.75	319,288.75	960,000.00	
35	02/01/31	2030 - 2031	960,000.00	0.00	19,200.00	19,200.00	960,000.00	348,400.00
36	08/01/31		960,000.00	310,000.00	19,200.00	329,200.00	650,000.00	
37	02/01/32	2031 - 2032	650,000.00	0.00	13,000.00	13,000.00	650,000.00	346,000.00
38	08/01/32		650,000.00	320,000.00	13,000.00	333,000.00	330,000.00	
39	02/01/33	2032 - 2033	330,000.00	0.00	6,600.00	6,600.00	330,000.00	343,200.00
40	08/01/33		330,000.00	330,000.00	6,600.00	336,600.00	0.00	
				5,000,000.00	1,906,743.75	6,906,743.75		6,906,743.75

WWTP PORTION

Certificates of Obligation, Series 2013

RICHWOOD PORTION

TOTAL WWTP 62.86%

RICHWOOD 25.00%

WWTP: FINE BUBBLE DIFFUSION PROJECT (62.86% OF \$5,000,000)									RICHWOOD 25%		
#	Date	Fiscal Year	Beginning	Principal	Interest	Payment	Ending	Budget	Fiscal Year	Annual	Quarterly
1	02/01/14	2013 - 2014	3,143,160.00	0.00	23,299.46	23,299.46	3,143,160.00	211,340.58	2015 - 2016	52,835.15	13,208.79
2	08/01/14		3,143,160.00	141,442.20	46,598.92	188,041.12	3,001,717.80				
3	02/01/15	2014 - 2015	3,001,717.80	0.00	45,891.71	45,891.71	3,001,717.80	217,509.82	2016 - 2017	54,377.46	13,594.37
4	08/01/15		3,001,717.80	125,726.40	45,891.71	171,618.11	2,875,991.40				
5	02/01/16	2015 - 2016	2,875,991.40	0.00	45,263.08	45,263.08	2,875,991.40	219,395.72	2017 - 2018	54,848.93	13,712.23
6	08/01/16		2,875,991.40	128,869.56	45,263.08	174,132.64	2,747,121.84				
7	02/01/17	2016 - 2017	2,747,121.84	0.00	44,618.73	44,618.73	2,747,121.84	214,963.86	2018 - 2019	53,740.97	13,435.24
8	08/01/17		2,747,121.84	125,726.40	44,618.73	170,345.13	2,621,395.44				
9	02/01/18	2017 - 2018	2,621,395.44	0.00	43,361.46	43,361.46	2,621,395.44	218,735.64	2019 - 2020	54,683.91	13,670.98
10	08/01/18		2,621,395.44	132,012.72	43,361.46	175,374.18	2,489,382.72				
11	02/01/19	2018 - 2019	2,489,382.72	0.00	42,041.34	42,041.34	2,489,382.72	219,238.56	2020 - 2021	54,809.64	13,702.41
12	08/01/19		2,489,382.72	135,155.88	42,041.34	177,197.22	2,354,226.84				
13	02/01/20	2019 - 2020	2,354,226.84	0.00	40,689.78	40,689.78	2,354,226.84	216,535.44	2021 - 2022	54,133.86	13,533.47
14	08/01/20		2,354,226.84	135,155.88	40,689.78	175,845.66	2,219,070.96				
15	02/01/21	2020 - 2021	2,219,070.96	0.00	38,662.44	38,662.44	2,219,070.96	218,767.08	2022 - 2023	54,691.77	13,672.94
16	08/01/21		2,219,070.96	141,442.20	38,662.44	180,104.64	2,077,628.76				
17	02/01/22	2021 - 2022	2,077,628.76	0.00	36,540.81	36,540.81	2,077,628.76	217,666.98	2023 - 2024	54,416.75	13,604.19
18	08/01/22		2,077,628.76	144,585.36	36,540.81	181,126.17	1,933,043.40				
19	02/01/23	2022 - 2023	1,933,043.40	0.00	34,372.03	34,372.03	1,933,043.40	216,472.58	2024 - 2025	54,118.15	13,529.54
20	08/01/23		1,933,043.40	147,728.52	34,372.03	182,100.55	1,785,314.88				
21	02/01/24	2023 - 2024	1,785,314.88	0.00	32,156.10	32,156.10	1,785,314.88	215,183.88	2025 - 2026	53,795.97	13,448.99
22	08/01/24		1,785,314.88	150,871.68	32,156.10	183,027.78	1,634,443.20				
23	02/01/25	2024 - 2025	1,634,443.20	0.00	29,893.02	29,893.02	1,634,443.20	216,944.04	2026 - 2027	54,236.01	13,559.00
24	08/01/25		1,634,443.20	157,158.00	29,893.02	187,051.02	1,477,285.20				
25	02/01/26	2025 - 2026	1,477,285.20	0.00	27,142.76	27,142.76	1,477,285.20	217,729.84	2027 - 2028	54,432.46	13,608.12
26	08/01/26		1,477,285.20	163,444.32	27,142.76	190,587.08	1,313,840.88				
27	02/01/27	2026 - 2027	1,313,840.88	0.00	24,323.34	24,323.34	1,313,840.88	218,377.32	2028 - 2029	54,594.33	13,648.58
28	08/01/27		1,313,840.88	169,730.64	24,323.34	194,053.98	1,144,110.24				
29	02/01/28	2027 - 2028	1,144,110.24	0.00	21,395.49	21,395.49	1,144,110.24	218,807.94	2029 - 2030	54,701.99	13,675.50
30	08/01/28		1,144,110.24	176,016.96	21,395.49	197,412.45	968,093.28				
31	02/01/29	2028 - 2029	968,093.28	0.00	18,359.20	18,359.20	968,093.28	215,878.52	2030 - 2031	53,969.63	13,492.41
32	08/01/29		968,093.28	179,160.12	18,359.20	197,519.32	788,933.16				
33	02/01/30	2029 - 2030	788,933.16	0.00	15,268.69	15,268.69	788,933.16	215,983.82	2031 - 2032	53,995.96	13,498.99
34	08/01/30		788,933.16	185,446.44	15,268.69	200,715.13	603,486.72				
35	02/01/31	2030 - 2031	603,486.72	0.00	12,069.73	12,069.73	603,486.72	219,015.38	2032 - 2033	54,753.85	13,688.46
36	08/01/31		603,486.72	194,875.92	12,069.73	206,945.65	408,610.80				
37	02/01/32	2031 - 2032	408,610.80	0.00	8,172.22	8,172.22	408,610.80	217,506.68	2033 - 2034	54,376.67	13,594.17
38	08/01/32		408,610.80	201,162.24	8,172.22	209,334.46	207,448.56				
39	02/01/33	2032 - 2033	207,448.56	0.00	4,148.97	4,148.97	207,448.56	215,746.50	2034 - 2035	53,936.63	13,484.16
40	08/01/33		207,448.56	207,448.56	4,148.97	211,597.53	0.00				
				3,143,160.00	1,198,640.18	4,341,800.18		4,341,800.18			

City of Clute, Texas Combination Tax and Limited Pledge Revenue

EDC PORTION

Certificates of Obligation, Series 2013

Principal:	4,500,000.00
Interest%:	3.26%
Term (Years):	20.00

FIRE STATION / LIBERTY ST								
#	Date	Fiscal Year	Beginning	Principal	Interest	Payment	Ending	Budget
1	02/01/14	2013 - 2014	4,500,000.00		33,405.63	33,405.63	4,500,000.00	300,216.88
2	08/01/14		4,500,000.00	200,000.00	66,811.25	266,811.25	4,300,000.00	
3	02/01/15	2014 - 2015	4,300,000.00		65,811.25	65,811.25	4,300,000.00	311,622.50
4	08/01/15		4,300,000.00	180,000.00	65,811.25	245,811.25	4,120,000.00	
5	02/01/16	2015 - 2016	4,120,000.00		64,911.25	64,911.25	4,120,000.00	309,822.50
6	08/01/16		4,120,000.00	180,000.00	64,911.25	244,911.25	3,940,000.00	
7	02/01/17	2016 - 2017	3,940,000.00		64,011.25	64,011.25	3,940,000.00	313,022.50
8	08/01/17		3,940,000.00	185,000.00	64,011.25	249,011.25	3,755,000.00	
9	02/01/18	2017 - 2018	3,755,000.00		62,161.25	62,161.25	3,755,000.00	309,322.50
10	08/01/18		3,755,000.00	185,000.00	62,161.25	247,161.25	3,570,000.00	
11	02/01/19	2018 - 2019	3,570,000.00		60,311.25	60,311.25	3,570,000.00	310,622.50
12	08/01/19		3,570,000.00	190,000.00	60,311.25	250,311.25	3,380,000.00	
13	02/01/20	2019 - 2020	3,380,000.00		58,411.25	58,411.25	3,380,000.00	311,822.50
14	08/01/20		3,380,000.00	195,000.00	58,411.25	253,411.25	3,185,000.00	
15	02/01/21	2020 - 2021	3,185,000.00		55,486.25	55,486.25	3,185,000.00	310,972.50
16	08/01/21		3,185,000.00	200,000.00	55,486.25	255,486.25	2,985,000.00	
17	02/01/22	2021 - 2022	2,985,000.00		52,486.25	52,486.25	2,985,000.00	309,972.50
18	08/01/22		2,985,000.00	205,000.00	52,486.25	257,486.25	2,780,000.00	
19	02/01/23	2022 - 2023	2,780,000.00		49,411.25	49,411.25	2,780,000.00	313,822.50
20	08/01/23		2,780,000.00	215,000.00	49,411.25	264,411.25	2,565,000.00	
21	02/01/24	2023 - 2024	2,565,000.00		46,186.25	46,186.25	2,565,000.00	312,372.50
22	08/01/24		2,565,000.00	220,000.00	46,186.25	266,186.25	2,345,000.00	
23	02/01/25	2024 - 2025	2,345,000.00		42,886.25	42,886.25	2,345,000.00	310,772.50
24	08/01/25		2,345,000.00	225,000.00	42,886.25	267,886.25	2,120,000.00	
25	02/01/26	2025 - 2026	2,120,000.00		38,948.75	38,948.75	2,120,000.00	312,897.50
26	08/01/26		2,120,000.00	235,000.00	38,948.75	273,948.75	1,885,000.00	
27	02/01/27	2026 - 2027	1,885,000.00		34,895.00	34,895.00	1,885,000.00	309,790.00
28	08/01/27		1,885,000.00	240,000.00	34,895.00	274,895.00	1,645,000.00	
29	02/01/28	2027 - 2028	1,645,000.00		30,755.00	30,755.00	1,645,000.00	311,510.00
30	08/01/28		1,645,000.00	250,000.00	30,755.00	280,755.00	1,395,000.00	
31	02/01/29	2028 - 2029	1,395,000.00		26,442.50	26,442.50	1,395,000.00	312,885.00
32	08/01/29		1,395,000.00	260,000.00	26,442.50	286,442.50	1,135,000.00	
33	02/01/30	2029 - 2030	1,135,000.00		21,957.50	21,957.50	1,135,000.00	313,915.00
34	08/01/30		1,135,000.00	270,000.00	21,957.50	291,957.50	865,000.00	
35	02/01/31	2030 - 2031	865,000.00		17,300.00	17,300.00	865,000.00	309,600.00
36	08/01/31		865,000.00	275,000.00	17,300.00	292,300.00	590,000.00	
37	02/01/32	2031 - 2032	590,000.00		11,800.00	11,800.00	590,000.00	313,600.00
38	08/01/32		590,000.00	290,000.00	11,800.00	301,800.00	300,000.00	
39	02/01/33	2032 - 2033	300,000.00		6,000.00	6,000.00	300,000.00	312,000.00
40	08/01/33		300,000.00	300,000.00	6,000.00	306,000.00	0.00	
				4,500,000.00	1,720,561.88	6,220,561.88		6,220,561.88

CITY OF CLUTE – HOME RULE CHARTER

ARTICLE XI. BUDGET AND APPROPRIATION

Sec. 11.01. Fiscal year; "budget year".

The fiscal year of the city government shall begin on the first day of October and shall end on the last day of September of each calendar year. Such fiscal year shall also constitute the budget and accounting year. As used in this Charter the term "budget year" shall mean the fiscal year for which any particular budget is adopted and in which it is administered.

Sec. 11.02. Preparation and submission of budget.

The city manager, at least sixty (60) days prior to the beginning of each budget year, shall submit to the council a proposed budget and an explanatory budget message in the form and with the contents provided in sections 11.11 and 11.12. For such purpose, at such date as he shall determine, he, or an officer designated by him, shall obtain from the head of such office, department or agency, estimates of revenue and expenditure of that office, department or agency detailed by organization units and character and object of expenditure, and such other supporting data as he may request. In preparing the budget, the city manager shall review the estimates, shall hold hearings thereon with department or agency heads and may revise the estimates, as he may deem advisable.

Sec. 11.03. Budget a public record.

The budget and budget message and all supporting schedules shall be a public record in the office of the city secretary open to public inspection by anyone. The city secretary shall cause sufficient copies of the budget message to be prepared for distribution to interested persons.

Sec. 11.04. Publication of notice of public hearing.

At the meeting of the council at which the budget and budget message are submitted, the council shall determine the place and time of the public hearing on the budget, and shall cause to be published a notice of the place and time, not less than ten (10) days nor more than thirty (30) days before the date of such public hearings.

(Ord. No. 83-09, § 3, 4-4-1983)

Sec. 11.05. Public hearing on budget.

At the time and place so advertised, or at any time and place to which such public hearing shall from time to time be adjourned, the council shall hold a public hearing on the budget as submitted, at which all interested persons shall be given an opportunity to be heard, for or against the estimates or any item thereof.

Sec. 11.06. Date of final adoption; failure to adopt.

The budget shall be finally adopted not later than the twenty-fifth day of the last month of the fiscal year. Should the council take no final action on or prior to such day, the budget as submitted by the city manager, shall be deemed to have been finally adopted by the council.

Sec. 11.07. Effective date of budget; certification; copies made available.

Upon final adoption, the budget shall be in effect for the budget year. A copy of the budget as finally adopted, shall be filed with the city secretary, the county clerk of Brazoria County, and the state comptroller of public accounts in Austin. The final budget shall be printed, mimeographed or otherwise reproduced and sufficient copies shall be made available for the use of all offices, departments and agencies, and for the use of interested persons and civic organizations.

Sec. 11.08. Budget establishes appropriations.

From the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several objects and purposes therein named.

Sec. 11.09. Budget establishes amount to be raised by property tax.

From the effective date of the budget, the amount stated therein as the amount to be raised by property tax shall constitute a determination of the amount of the levy for the purposes of the city, in the corresponding tax year.

Sec. 11.10. Budget message; current operations.

The budget message submitted by the city manager to the council shall be explanatory of the budget, shall contain an outline of the proposed financial policies of the city for the budget year and shall describe in connection therewith the important features of the budget plan. It shall set forth the reasons for salient changes from the previous year in expenditure and revenue items and shall explain any major changes in financial policy.

Sec. 11.11. Budget message; supporting schedules.

Attached to the budget message shall be such supporting schedules, exhibits and other explanatory material, in respect to both current operations and capital outlays as the city manager shall believe useful to the council.

Sec. 11.12. Contents of budget.

The budget shall provide a complete financial plan for the fiscal year. It shall contain the following:

- (1) The budget message.
- (2) A consolidated statement of receipts and expenditures for all funds.
- (3) An analysis of property valuations.
- (4) An analysis of tax rate.
- (5) Tax levies and tax collections by years for at least three (3) years or for a number of years for which records are available.
- (6) General fund resources in detail.
- (7) Summary of proposed expenditures by function, department, and activity.
- (8) Summary of proposed expenditures by character and object.
- (9) Detailed estimates of expenditures shown separately for each activity to support the summaries numbered (7) and (8) above. Such estimates of expenditures are to include an itemization of positions showing the number of persons having each title and rate of pay.
- (10) A revenue and expense statement for all types of bonds.
- (11) A description of all bond issues outstanding, showing rate of interest, date of issue, maturity date, amount authorized, amount issued, and amount outstanding.
- (12) A schedule of requirements for the principal and interest on each issue of bonds.

- (13) A special funds section.
- (14) The appropriation ordinance.
- (15) The tax levying ordinance.
- (16) A capital improvement program for the budget year and proposed method of financing the same.
- (17) A plan for capital improvement covering the succeeding five (5) years and proposed method of financing the same.
- (18) A summary of the condition of machinery, equipment, and buildings.
- (19) Estimated allowance that should be made for delinquency in tax collections, based on the average delinquency for at least the last four (4) years, when the same is available. The total estimated expenditures of the general fund and debt service fund shall not exceed the total estimated resources of each fund (prospective income). The classification of revenue and expenditure accounts shall conform as nearly as local conditions will permit to the uniform classification as promulgated by the National Committee on Municipal Accounting or some other nationally accepted classification.

Sec. 11.13. Anticipated revenues compared to other years.

In parallel columns opposite the several items of revenue there shall be placed the actual amount of such item for the last completed fiscal year, the estimated amount for the current fiscal year, and the proposed amount for the ensuing budget year.

Sec. 11.14. Proposed expenditures; comparison with other years.

The proposed expenditures for the administration, operation, maintenance and capital outlay of each office, department or agency of the city shall be itemized by character and object. In parallel columns opposite the various items of expenditures, there shall be placed the actual amount of such items of expenditures for the last completed fiscal year, the estimated amount for the current fiscal year and the proposed amount for the ensuing budget year.

Sec. 11.15. Contingent appropriation.

Provision shall be made in the annual budget and in the appropriation ordinance for the contingent appropriation in an amount not more than four (4) percent of the total general fund expenditure to be used in the case of unforeseen items of expenditures. Such contingent appropriation shall be under the control of the city manager and distributed by him after approval by the city council. Expenditures shall be recorded and reported. The proceeds of the contingent appropriation shall be disbursed only by transfer to other departmental appropriations, the spending of which shall be charged to the departments or activities for which the appropriations are made.

Sec. 11.16. Amendment and alteration of appropriations.

The budget may be amended and appropriations altered in accordance therewith in cases of public necessity, the actual fact of which shall have been declared by the City Council.

(Ord. No. 2001-10, § 3, 5-8-2001)

ORDINANCE NO. 2015-018

AN ORDINANCE OF THE CITY OF CLUTE, BRAZORIA COUNTY, TEXAS; CONTAINING A PREAMBLE; AMENDING ITEM (1) OF SUBSECTION (a) OF SECTION 114-42 AND ITEMS (1) AND (2) OF SUBSECTION (a) OF SECTION 114-43 OF THE CODE OF ORDINANCES OF SAID CITY TO PROVIDE FOR AN ADJUSTMENT IN THE RATES, FEES AND CHARGES FOR FURNISHING WATER AND WATER SERVICE AND SEWER AND SEWER SERVICE, RESPECTIVELY; CONTAINING A SAVINGS CLAUSE; CONTAINING A SEVERANCE CLAUSE; AND PROVIDING THAT THIS ORDINANCE SHALL TAKE EFFECT RETROACTIVE TO THE 15TH DAY OF AUGUST, 2015, AND THAT THE CHARGES HEREIN PROVIDED FOR SERVICE SHALL BE CHARGED FOR SUCH SERVICE FURNISHED ON AND AFTER SUCH DATE.

WHEREAS, the City of Clute, Texas ("the City"), is a "Home Rule City" and a "Home Rule Municipality" lying and situated in Brazoria County, Texas, as described in and defined by Section 5, Article XI of the Constitution of Texas and Section 1.005 of the Local Government Code of Texas, respectively; and,

WHEREAS, Sections 402.002 and 402.017 of the Local Government Code of Texas, Chapter 361 of the Health and Safety Code and Sections 2.01, 2.13, 2.16, 5.02(26) and 12.05 of the Home Rule Charter of the City authorizes the City Council thereof to adopt the provisions of this Ordinance; and,

WHEREAS, the City Council of the City has determined does here now declare that the adoption of this ordinance is necessary to the health, safety and general welfare of the inhabitants of said City and persons using its utility systems.

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

First, Item (1) Of Subsection (a) of Section 114-42 of said Code
of Ordinances is hereby amended to read:

"(1) Inside city limits:

a. For the first 1,000 gallons of water service to any residence inside the city limits, a charge of \$12.50, which shall be the minimum charge for any customer; however, where any customer establishes his status as a senior citizen during any service month, the charge made to such customer for water furnished to his principal residence within the city during any service month, the charge made to such customer for the next succeeding and all subsequent service months shall be \$5.50, which shall be the minimum charge made to any such customer.

b. For the Second Increment of water usage from 1,001 gallons up to and including 20,000 gallons by any residential customer inside the city limits, such customer shall be charged at the rate of \$3.75 per 1,000 gallons.

c. For the third increment of water usage, from 20,001 gallons and above, by any residential customer inside the city limits, such customer shall be charged at the rate of \$4.00 per 1,000 gallons.

d. For the first increment of water service to any commercial structure inside the city limits, a charge of \$12.50, which shall be the minimum charge made any customer.

e. For the second increment of water service to any commercial structure inside the city limits, up to and including 20,000 gallons, a charge of \$3.75 per 1,000 gallons,

f. For the third increment of water service to any commercial structure inside the city limits, up to and including 20,001 gallons and above, a charge of \$4.00 per 1,000 gallons.

Second, Paragraph (1) of Subsection (a) of Section 114-43 of said Code of Ordinances is hereby amended to read:

"(1) For each month sewer service is furnished to any premises within the city connected to the sewer system but not the water system of the city, a monthly charge of not less than \$12.50 per month determined by the city manager to be reasonable for such premises; however, any customer or consumer disputing the reasonableness of any charge so set by the city manager may, by delivering written notice of appeal to the city manager within ten days following notification by the city manager to the customer or consumer of the amount of any such charge, have the same reviewed by the city council at its next regular meeting following the receipt of such notice or appeal. Any decision made by the city council shall be final.

Third, Paragraph (1) of Subsection (a) of Section 114-43 of said Code of Ordinances is hereby amended to read:

(1) Inside City Limits:

(a) Monthly rate. The rates, fees and charges for furnishing water and water service by the city for one month's service are fixed and established as follows:

1. Any customer or consumer of sewer service furnished by the city shall pay the following rates, fees and charges with respect to each of the following described premises:

(1) For each month sewer service is furnished to any premises within the city connected to the sewer system but not the water system of the city, a monthly charge of not less than \$12.50 per month determined by the city manager to be reasonable for such premises; however, any customer or consumer disputing the reasonableness of any charge so set by the city manager may, by delivering written notice of appeal to the city manager within ten days following notification by the city manager to the customer or consumer of the amount of any such charge, have the same reviewed by the city council at its next regular meeting following the receipt of such notice or appeal. Any decision made by the city council shall be final.

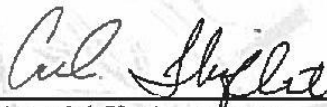
- a. For the first 1,000 gallons of sewer service to any residential premises inside the city limits connected to the sewer system and the water system, according to the water meter located at such premises, a charge of \$12.50, which shall be the minimum charge made any such customer; however, where any customer establishes his status as a senior citizen during any service month, the charge made to such customer furnished to his principal residence with the city for the next succeeding and all subsequent service months shall be \$5.50, which shall be the minimum charge made to any such customer.
- b. For the second increment of sewer service, if according to the water meter located at such premises, water usage from 1,001 gallons up to and including 20,000 gallons by any residential customer inside the city limits, such customer shall be charged at the rate of \$3.75 per 1,000 gallons.
- c. There shall be no charge for sewer service for over 20,000 gallons of water usage according to the water meter located at such premises by any residential customer inside the city limits.
- d. For sewer service furnished during any service month to any commercial premises in the city connected to the sewer system and the water system, according to the water meter located at such premises, a charge of \$12.50, which shall be the minimum charge made any such customer.
- e. For the second increment of sewer service from up to and including 20,000 gallons of water usage according to the water meter located at such premises by any commercial customer inside the city limits, such customer shall be charged at the rate of \$3.75 per 1,000 gallons.
- f. For the third increment of sewer service in excess of 20,000 gallons during such service month according to the water meter located at such premises by any customer inside the city limits, such customer shall be charged at the rate of \$4.00 per 1,000 gallons.

Fourth, no obligation incurred by any person under the provisions of Sections 114-42 or 114-43 of the Code of Ordinances, City prior to the effective date of this ordinance shall be affected by the adoption of this ordinance and any such obligation shall be construed as if this ordinance had not been adopted.

Fifth, in the event any section or provision of this ordinance is found to be unconstitutional, void or inoperative by the final judgment of a court of competent jurisdiction, such defective provision, if any, is hereby declared to be severable from the remaining sections and provisions of this ordinance and such remaining sections and provisions shall remain in full force and effect.


Sixth, this ordinance shall take effect and be in force retroactive to 12:01 o'clock a.m. on the 15th day of August, 2015.

READ, PASSED AND ADOPTED this 15th day of September, 2015.



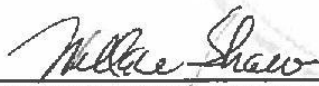
Calvin Shiflet, Mayor,
City of Clute, Texas

ATTEST:



Rosie Poitevint, City Clerk,
City of Clute, Texas

APPROVED AS TO FORM ONLY:



Wallace Shaw, City Attorney,
City of Clute, Texas

C:\Clute.Utly\WatrSwrRte-40Ord

ORDINANCE NO. 2015-017

AN ORDINANCE OF THE CITY OF CLUTE, TEXAS, CONTAINING A PREAMBLE; MAKING FINDINGS OF FACT; ADOPTING A BUDGET FOR THE FISCAL YEAR 2015-2016 FOR THE CITY; APPROPRIATING AND DISBURSING THE INCOME OF THE CITY FOR THE VARIOUS USES THEREIN SPECIFIED; PROVIDING FOR THE FILING THEREOF; PROVIDING A SEVERANCE CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Charter of the City of Clute requires an Appropriation Ordinance be passed by the City Council each year showing the income of the City from all sources and the disbursements to the various purposes for the fiscal year;

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

SECTION 1. That the proposed Budget for the fiscal year October 1, 2015 to September 30, 2016 of the City of Clute has been duly filed with the City Council of the City of Clute.

SECTION 2. That proper public notice of the Public Hearing of such budget has been made stating the place, date and hour of such Hearing which was in the City Council Chambers, City Hall, in the City of Clute, 108 E. Main Street, the 10th day of September 2015, at 7:00 p.m., all as required by law.

SECTION 3. That the estimated income of the City of Clute from all sources for the fiscal year October 1, 2015 to September 30, 2016, is \$18,436,998. The aforesaid is hereby appropriated and shall be disbursed to the following purposes and uses:

ACCT#	DESCRIPTION	2015-2016 BUDGET
01-401	ADMINISTRATION	278,001
01-402	LEGISLATIVE	247,199
01-403	LEGAL	65,150
01-404	MUNICIPAL COURT	307,495
01-405	FINANCE	119,032
01-407	CODE ENFORCE / BUILDING	229,464
01-408	POLICE	2,905,503
01-409	FIRE	242,813
01-410	FIRE MARSHALL	76,637
01-411	STREETS & DRAINAGE	931,428
01-413	SANITATION	1,280,162
01-414	SERVICE CENTER	281,668
01-415	LIBRARY	102,604
01-416	PARKS & RECREATION	823,400
01-417	NON-DEPARTMENTAL GF	916,789
02-423	WATER UTILITIES ADMIN	397,386
02-425	OPERATIONS	3,134,414
02-426	NON-DEPARTMENTAL EF	584,605
03-400	EMS FUND	1,286,657
04-400	HOTEL/MOTEL TAX FUND	581,140
05-400	STREETS/DRG & SW FUND	679,179
06-400	EDC FUND	305,046
07-400	GREAT TX MOSQUITO FESTIVAL	253,203
101-400	CAPITAL IMPROV FUND	4,650,000
103-400	BEAUTIFICATION FUND	6,400
104-400	POLICE FORFEITURE FUND	12,025
105-400	CONSTRUCTION FUND	1,251,213
106-400	EQUIP REPL FUND - GOVT	-17,960
380-400	CHAPTER 380 FUND	2,000,000
400-400	DEBT SERVICE	309,823
600-400	SELF-FUNDED HEALTH PLAN	35,000
EXPENSES		24,275,371

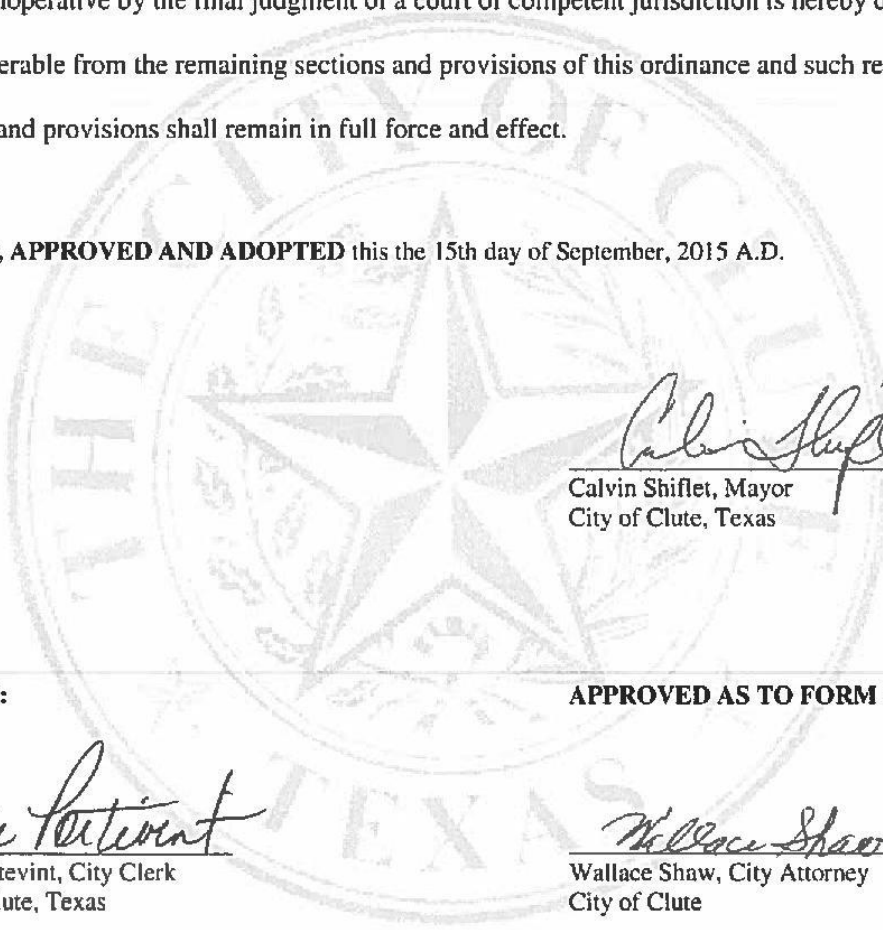
SECTION 4. This budget will raise more revenue from property taxes than last year's budget by an amount of \$233,666, which is a 9.83 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$56,436.

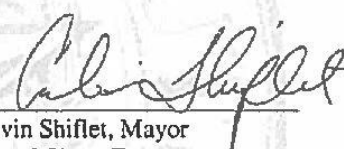
SECTION 5. That the proposed Budget for the fiscal year aforesaid adopted by the City Council and on file and on record in the minutes of the City Council is hereby adopted and approved.

SECTION 6. That this Ordinance shall be passed on its first reading, shall be effective from and after its passage and adoption, and a copy thereof may be published in one issue of the Brazosport Facts, together with a separate schedule setting forth the items in the City Manager's estimate which were changed or omitted by the City Council and reason for such omission or change.

SECTION 7. Any section or provision of this ordinance found to be unconstitutional, void or inoperative by the final judgment of a court of competent jurisdiction is hereby declared to be severable from the remaining sections and provisions of this ordinance and such remaining sections and provisions shall remain in full force and effect.

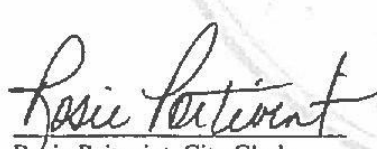
PASSED, APPROVED AND ADOPTED this the 15th day of September, 2015 A.D.

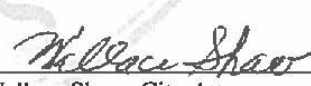



Calvin Shiflet, Mayor
City of Clute, Texas

ATTEST:

APPROVED AS TO FORM ONLY:


Rosie Poitevint, City Clerk
City of Clute, Texas


Wallace Shaw, City Attorney
City of Clute

ORDINANCE NO. 2015-022

AN ORDINANCE OF THE CITY OF CLUTE, TEXAS, CONTAINING A PREAMBLE; CONTAINING FINDINGS OF FACT; ACCEPTING THE CERTIFIED APPRAISAL ROLL FROM THE BRAZORIA COUNTY APPRAISAL DISTRICT FOR THE 2015 TAX YEAR; ESTABLISHING A TAX RATE FOR EACH \$100.00 VALUATION OF TAXABLE PROPERTY WITHIN SAID CITY FOR SUCH TAX YEAR; LEVYING ALL TAXES FOR SAID CITY FOR SUCH TAX YEAR; ALLOCATING SUCH TAXES FOR CERTAIN MUNICIPAL PURPOSES THEREIN ENUMERATED; ORDERING THAT SUCH TAXES BE ASSESSED AND COLLECTED; CONTAINING A SEVERANCE CLAUSE; AND PROVIDING AN EFFECTIVE DATE FOR THIS ORDINANCE.

WHEREAS, the City of Clute, Texas, (hereinafter sometimes "the City") is a "Home Rule City" and a "Home Rule Municipality" lying and situated in Brazoria County, Texas, as described in and defined by Section 5, Article XI of the Constitution of Texas and Section 1.005 of the Local Government Code of Texas, respectively; and,

WHEREAS, Article VIII of the Home Rule Charter of the City authorizes the City to levy, assess and collect an annual tax upon real and personal property within the City to the maximum provided by the Constitution and general laws of the State of Texas; and

WHEREAS, Section 26.01, Texas Tax Code, provides that, by July 25th of each tax year, the Chief Appraiser of the Appraisal District in which an entity authorized to levy ad valorem taxes is located shall prepare and certify to the Assessor-Collector of such entity an appraisal roll for that tax year that lists the property taxable by such unit; and,

WHEREAS, Section 8.01 of the Home Rules Charter of the City provides for the annual appointment of a Tax Assessor-Collector for the City; and,

WHEREAS, Section 26.04, Texas Tax Code, requires that by August 7th or as soon thereafter as practicable, the Tax Assessor-Collector shall submit to the City Council and publish notice of, among other things, the effective tax rate and the roll back tax rate for the current tax year;

WHEREAS, Section 11.01 of the Home Rule Charter of the City provides for a fiscal or budget year that begins on the 1st day of October of each calendar year and ends on the last day of September of the next succeeding calendar year; and,

WHEREAS, Section 11.06 of the Home Rule Charter of the City requires the adoption of an annual budget not later than the twenty-fifth day of the last month of the fiscal year; and,

WHEREAS, under Section 102.001(b), Local Government Code, because the City has a city manager form of government, the city manager is the budget officer of the municipality and, under Section 102.002 of said Code and Section 11.02 of the Home Rule Charter of the City, the City Manager is required to prepare a proposed annual budget for the municipality and, under Section 102.03(a) of said Code and Section 11.02 of said Charter, is required to submit the same to the City Council at least sixty (60) days before the beginning of each budget year; and,

WHEREAS, under Section 102.006(a) and (b), Local Government Code and Section 11.05 of the Home Rule Charter of the City, the governing body of the municipality is required to conduct a public hearing on such proposed annual budget; and

WHEREAS, under Section 102.006(c), Local Government Code and Section 11.04 of the Home Rule Charter, public notice of the date, time and location of such hearing must be given, under Section 102.0065c and Section 102.011 of said Code the provisions of said Charter control as to the method of giving such notice and under Section 11.04 of said Charter said notice must be published not less than ten (10) days nor more than thirty (30) days before the date of such public hearing; and,

WHEREAS, under Section 102.006(b), Local Government Code, the public hearing on the proposed annual budget must be held before the date the governing body makes its tax levy for the fiscal year covered by such budget and, under Section 102.009 (a) of said Code and Section 11.09 of said Charter, the governing body of the City may levy taxes only in accordance with such budget; and,

WHEREAS, under the provisions of Section 26.05(b) of the Tax Code, the governing body of the City is required to conduct two public hearings and satisfy the notice and voting requirements of Section 26.06, Tax Code, where the proposed tax rate will exceed the lower of the rollback tax rate or the effective tax rate calculated as provided in said code.

WHEREAS, Section 26.05(a), Tax Code, provides that the tax rate consists of two components, each of which must be stated separately, viz: (1) the rate that, if applied to the total taxable value, will

impose the total amount published under Section 26.04(e)(3)(c), Tax Code, less any amount of additional sales and use tax revenue that will be used to pay debt service, and (2) the rate that, if applied to the total taxable value, will impose the amount of taxes needed to fund maintenance and operation expenditures of the unit for the next year.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CLUTE, BRAZORIA COUNTY, TEXAS:

SECTION ONE (1) - Findings of Fact

The City Council hereby makes the following findings:

(1) The original of the proposed budget for the City's Fiscal Year 2015-2016 was submitted by the City Manager of the City to the City Council on the 29th day of June, 2015.

(2) The Chief Appraiser of the Brazoria County Appraisal District furnished to the Assessor and Collector of Taxes for Brazoria County, Texas, a certified appraisal roll of the City for the 2015 tax year on the 25th day of July, 2015.

(3) On the 30th day of July, 2015, the Assessor and Collector of Taxes calculated and on the 20th day of August, 2015, caused to be published in the Brazosport Facts, a notice of the effective and roll back tax rates for such tax year, being \$0.610226 and \$0.659044, respectively, per \$100.00 valuation.

(4) At the meeting of the City Council held on the 11th day of August, 2015, the following motion was made and seconded:

"I move that the property tax rate be increased by the adoption of a tax rate of \$0.6590/\$100, which is an increase of 7.99% above the effective tax rate."

After being seconded, a record vote on such motion was taken as follows:

Councilman Crisp	Yes _____	No _____	Absent <u> X </u>
Councilmen Oakes	Yes <u> X </u>	No _____	Absent _____
Councilwoman Key	Yes <u> X </u>	No _____	Absent _____
Councilman Quinn	Yes <u> X </u>	No _____	Absent _____
Councilman Culpepper	Yes _____	No _____	Absent <u> X </u>

(5) On the 20th day of August, 2015, notice was published in the Brazosport Facts that on the 27th day of August, 2015, and again on the 8th day of September, 2015, each beginning at 6:30 p.m., the City Council would conduct public hearings at which there would be discussed a proposal to adopt for the 2015 tax year a tax rate that will exceed the lower of the rollback rate or the effective tax rate.

(6) On the 18th day of August, 2015, there was published in the Brazosport Facts a notice that on the 8th day of September, 2015, beginning at 7:00 o'clock, p.m., a public hearing would be held on the proposed budget for the 2015-2016 fiscal year.

(7) On the 27th day of August, 2015, at 6:30 p.m., located therein at 108 East Main Street, a public hearing on the proposed tax rate was held and the following was stated:

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.99 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-13.00.

At the end of such hearing, it was announced that a second public hearing at the same time and place on such proposal would be held on the 8th day of September, 2015, and that on the 17th day of September, 2015, beginning at 6:30 p.m., a meeting to vote on such tax rate would be held in the City Council Chamber of the Clute City Hall located in the City of Clute at 108 East Main Street.

(8) On the 8th day of September, 2015, at 6:30 p.m., located therein at 108 East Main Street, a public hearing on the proposed tax rate was held, and the following was again stated:

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.99 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-13.00.

At the end of such hearing, it was again announced that on the 17th day of September, 2015, beginning at 6:30 p.m., a meeting to vote on such tax rate would be held in the City Council Chamber of the Clute City Hall located in the City of Clute at 108 East Main Street.

(9) A public hearing on the proposed Fiscal Year 2015-2016 Budget was held on the 8th day of September, 2015, beginning at 7:00 p.m., in the Council Chamber of the City Hall of the City of Clute, Texas, located therein at 108 East Main Street and the following was stated:

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$233,666 OR 9.83%, AND OF THAT AMOUNT, \$56,436 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

At the end of such hearing, it was announced that on the 15th day of September, 2015, beginning at 6:30 p.m., a meeting to vote on the Fiscal Year 2015-2016 Budget would be held in the City Council Chamber of the Clute City Hall located in the City of Clute at 108 East Main Street.

(10) On the 15th day of September, 2015 a meeting was held at which the budget for Fiscal Year 2015-2016 was adopted by Ordinance No. 2015-017. At the meeting a record vote was taken to approve the proposed Fiscal Year 2015-2016 Budget as follows:

Councilman Crisp	Yes <u> </u>	No <u> </u>	Absent <u> X </u>
Councilmen Oakes	Yes <u> X </u>	No <u> </u>	Absent <u> </u>
Councilwoman Key	Yes <u> </u>	No <u> </u>	Absent <u> X </u>
Councilman Quinn	Yes <u> X </u>	No <u> </u>	Absent <u> </u>
Councilman Culpepper	Yes <u> X </u>	No <u> </u>	Absent <u> </u>

(11) Inasmuch as the ad valorem tax for the 2015 tax year will exceed the lower of the rollback tax rate or the effective tax rate, two public hearings to consider such proposed tax rate were required and set, one for the 27th day of August, 2015, and one for the 8th day of September, 2015, each to begin at 6:30 o'clock, p.m.

(12) On the 27th day of August, 2015, and again on the 8th day of September, 2015, each beginning at 6:30 p.m., the City Council conducted a public hearing at which there was discussed a proposal to adopt for the 2015 tax year a tax rate that will exceed the lower of the rollback rate or the effective tax rate, at the end of each of which it was announced that a meeting to vote on such tax rate would be held on the 17th day of September, 2015, beginning at 6:30 o'clock, p.m., in the City Council

Chamber of the Clute City Hall located in the City of Clute at 108 East Main Street.

(13) The meeting at which this ordinance is being adopted is the meeting last mentioned above, it is being held on the 17th day of September, 2015, in the City Council Chamber of the Clute City Hall located in the City of Clute at 108 East Main Street, it began at 6:30 o'clock, p.m., prior to the adoption of such ordinance the following motion was made:

"I move that property taxes be increased by the adoption of an ordinance levying ad valorem taxes for the City for the 2015 tax year at a tax rate of \$0.6590" which is effectively a 7.99 percent increase in the tax rate and will raise taxes for maintenance and operations on a \$100,000 home by approximately \$-13.00."

After such motion was made, this ordinance adopting such tax rate was introduced and, after being seconded, a record vote on the adoption of this ordinance was taken as follows:

Councilman Crisp	Yes <u> </u>	No <u> </u>	Absent <u> X </u>
Councilmen Oakes	Yes <u> X </u>	No <u> </u>	Absent <u> </u>
Councilwoman Key	Yes <u> </u>	No <u> </u>	Absent <u> X </u>
Councilman Quinn	Yes <u> X </u>	No <u> </u>	Absent <u> </u>
Councilman Culpepper	Yes <u> X </u>	No <u> </u>	Absent <u> </u>

(14) The rate that, if applied to the total taxable value, will impose the total amount published under Section 26.04(e)(3)(c), Tax Code, there being no additional sales and use tax revenue that will be used to pay debt service, is \$0.00.

(15) The rate that, if applied to the total taxable value, will impose the amount of taxes needed to fund maintenance and operation expenditures of the unit for the next year, is \$0.6590.

(16) The tax rate for each \$100.00 valuation of taxable property within the City shall and will be the sum of \$0.6590 for the 2015 tax year.

(17) The tax rate will raise taxes for maintenance and operations on a \$100,000 home by approximately \$-13.00.

(18) There is no outstanding indebtedness for which an interest and sinking fund must only be provided from ad valorem taxes and taxes must be levied as provided below in order to provide a general

fund for current expenses and the general improvement of the City and its property, and to meet the revenue requirements of the budget for the City's 2015-2016 fiscal year.

SECTION TWO (2) - Appraisal Roll Accepted and Adopted

The City Council of the City hereby accepts and adopts the Certified Appraisal Roll for the City furnished to the Assessor and Collector of the City by the Brazoria County Appraisal District and which is incorporated herein by reference.

SECTION THREE (3) - Ad Valorem Tax Rate

The City Council of the City hereby orders, determines and establishes that the tax rate for each \$100.00 valuation of taxable property within the City shall and will be the sum of \$0.6590 for the 2015 tax year.

SECTION FOUR (4) - Tax Levy; Assessment and Collection

Ad valorem taxes for the 2015 tax year are hereby levied and shall be assessed and collected as herein set forth, to-wit: a tax of \$0.6590 on each \$100.00 valuation of taxable property situated in the City as the ad valorem tax for said year to fund maintenance and operation expenditures for the next year.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.99 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-13.00.

SECTION FIVE (5) - Internet Website

The City Clerk shall cause the following to be included on the homepage of the City's website:

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$233,666 OR 9.83%, AND OF THAT AMOUNT, \$56,436 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

THE CITY OF CLUTE HAS ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

**THE TAX RATE WILL RAISE TAXES FOR MAINTENANCE AND
OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-13.00.**

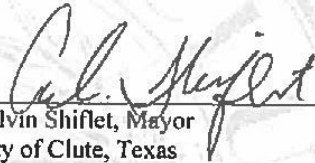
SECTION SIX (6) - Severance Clause

Any section or provision hereof found to be unconstitutional, void or inoperative by the final judgment of a court of competent jurisdiction is hereby declared to be severable from the remainder which shall remain in full force and effect.

SECTION SEVEN (7) - Effective Date

This ordinance shall be effective from and after its passage and adoption.


PASSED AND ADOPTED this 17th day of September, 2015.




Calvin Shiflet, Mayor
City of Clute, Texas

ATTEST:

APPROVED AS TO FORM ONLY:



Rosie Poitevint, City Clerk
City of Clute, Texas



Wallace Shaw, City Attorney,
City of Clute, Texas

GLOSSARY OF TERMS:

ACCOUNT - A numerical code of which the first character defines the specific classification of dollar values in the financial records, i.e., assets, liabilities, equities, revenues and expenditures. The remaining digits provide a further breakdown of account types into specific character and object groupings.

ACCRUAL ACCOUNTING - A basis of accounting in which revenues are recognized in the period in which they are earned and become measurable, and expenses are recognized in the period incurred instead of when cash is actually received or spent. For example, in accrual accounting, revenue that was earned between April 1 and June 30, but for which payment was not received until July 10, is recorded as being received on June 30 rather than July 10.

AD VALOREM PROPERTY TAX - General property taxes levied on the assessed valuation of real and personal property.

ASSESSED VALUATION – A value established by the Brazoria County Appraisal District approximates market value of real or personal property. By state law on hundred percent of the property value is used for determining the basis for levying property taxes.

AUDIT - A comprehensive examination of how an organization's resources were actually utilized, concluding in a written report of the findings. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the organization met its stated goals.

BALANCE SHEET - A financial statement that discloses the assets, liabilities, and equity of a specific governmental fund as of a specific date.

BOND - An interest-bearing certificate of debt; a written contract by an issuer to pay to the lender a fixed principal amount on a stated future date, and a series of interest payments on the principal amount until it is paid.

BUDGET - A plan of financial operations including an estimate of proposed expenditures and revenues for a fiscal period. The budget establishes funding levels for continuing service programs, operation and maintenance of public facilities, and principal and interest payments on bonded indebtedness. Recurring replacement of capital outlay and minor new capital outlay items are included.

BUDGET ADJUSTMENT - A legal procedure utilized during the fiscal year by the City staff and City Council to revise a budget appropriation. The City of Clute's City Charter requires City Council approval through the adoption of a supplemental appropriation ordinance (which specifies both the source of revenue and the appropriate expenditure account) for and interdepartmental or interfund adjustments. City staff has the prerogative to adjust expenditures within a departmental budget.

BUDGET ORDINANCE - An ordinance considered and adopted by City Council to formally enact the annual operation budget for a fiscal year.

CAPITAL ASSESTS – Items or projects that have a useful life of 2 years or more and a value of \$5,000 either individually or in the aggregate. Capital assets are also referred to as fixed assets or capital outlay.

CAPITAL EQUIPMENT BUDGET - The portion of the annual operating budget that appropriates funds for the purchase of capital equipment items. These expenditures are often separated from regular operating items, such as salaries, services, and supplies. The Capital Equipment budget includes funds for capital equipment purchases, which are usually distinguished from operating items according to their value and projected useful life. Examples include vehicles, minor equipment, furniture, machinery, building improvements, and special tools. The dollar value varies according to the policy established the City. For the City of Clute, items or projects that have a useful life of 2 years or more and a value of \$5,000 either individually or in the aggregate are considered capital assets.

CAPITAL IMPROVEMENT PROGRAM (CIP) - A plan for capital expenditures estimated for each year for a period of several years, identifying each capital project, its expected beginning and ending date, the amount to be expended in each year, and the method for financing those expenditures.

CAPTIAL OUTLAY - Expenditures for the acquisition of capital assets. This includes the cost of land, buildings, permanent improvements, machinery, large tools, rolling and stationary equipment.

CERTIFICATE OF OBLIGATION - Short-term debt sold for the purchase of major capital outlay, building demolition, and infrastructure improvements. Property tax and mixed beverage tax receipts are pledged for repayment of principal and interest.

CHART OF ACCOUNTS - Standard classifications by which all financial transactions are recorded and summarized for budgetary and reporting purposes. Revenue and expenditures are classified according to responsible department or division, expenditure or revenue type, and asset or liability (or balance sheet) type.

CONSTRUCTION-IN-PROGRESS – GASB 34 mandates that cities create and maintain a fixed asset listing of all infrastructure, buildings, equipment, vehicles, and improvements that meet their approved capitalization policy. Some projects that qualify as fixed assets are started in one fiscal year and are completed in another. At the end of the 1st year, since the project is not completed and the final cost is not known, the capital is accounted for as “Construction-In-Progress” and is not depreciated until completed.

CONTINGENCY - A budgetary reserve usually set aside for emergencies or unforeseen expenditures not otherwise budgeted. A contingency may also be set for a program or service for which the exact costs are not determined.

DEBT SERVICE - Payment of principal and interest on an obligation resulting from the issuance of bonds, certificates of obligation notes or time warrants.

DEBT SERVICE FUND - A governmental fund established to repay principal and interest on outstanding debt. This fund is usually under the modified accrual basis of accounting.

DELINQUENT TAXES - Taxes that remains unpaid on and after the date due, on which a penalty for nonpayment is attached.

DEPARTMENT - A major administrative division of the City that indicates overall management responsibility of an operation or a group of related operations within a functional area.

DEPRECIATION - The process of estimating and recording the lost usefulness or expired useful life from a fixed assets that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

EFFECTIVE TAX RATE - The tax rate that produces the same tax levy as the previous year's levy. The calculation of the ETR follows a formula, stipulated by State law, that factors in changes in tax value, exemptions and debt service requirements. Increases above the effective tax rate that exceed three percent and eight percent require special public notices and City Council action.

ENCUMBRANCE - The commitment of appropriated funds to purchase an item or service. Committed funds become encumbered when a purchasing requisition becomes an actual purchase order.

ENTERPRISE FUND - A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services, which are entirely or predominantly self-supporting by user charges. This type of fund uses the accrual basis of accounting. These funds are also known as proprietary funds.

EXPENDITURES/EXPENSES - Costs of goods received or services rendered that are recorded in the accounting system. Accounts are kept on an accrual or modified accrual basis and expenditures are recognized whether or not cash payments have been made. Where accounts are kept on a cash basis they are recognized only when cash payments have been made.

EXTRATERRITORIAL JURISDICTION - of a municipality is the unincorporated area that is contiguous to the corporate boundaries of the municipality and that is located:

- (1) within one-half mile of those boundaries, in the case of a municipality with fewer than 5,000 inhabitants;
- (2) within one mile of those boundaries, in the case of a municipality with 5,000 to 24,999 inhabitants;
- (3) within two miles of those boundaries, in the case of a municipality with 25,000 to 49,999 inhabitants;
- (4) within 3% miles of those boundaries, in the case of a municipality with 50,000 to 99,999 inhabitants; or
- (5) within five miles of those boundaries, in the case of a municipality with 100,000 or more inhabitants.

FISCAL YEAR - A twelve-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations. The City of Clute's fiscal year is from October 1 to September 30 of each year.

FIXED ASSETS – Capital assets of long-term character that is intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

FRANCHISE FEE - A fee levied by the City Council on business that uses the City's right-of-way to deliver services. This fee is usually charged as a percentage of gross receipts.

FUND - An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying out specific activities or attaining certain objectives.

FUND BALANCE - Unexpended and unencumbered monies left over in any fund from previous years and available for appropriation.

GENERAL FUND - The largest fund within the City. It was established to finance and account for the general receipts and expenditures and is operated under a modified accrual basis. This fund may be used for any legitimate municipal purpose. The sources of revenues for this fund include property and sales taxes, licenses and permits, fines, fees, and others. This fund is used for most basic operating services such as public safety, human and cultural services, parks and recreation, public works, and general government administration.

GENERAL LEDGER - A file that contains a listing of the various accounts necessary to reflect the financial position and results of governmental operations.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - A technical term in accounting that encompasses the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. The standard of "generally accepted accounting principles" includes not only broad guidelines of general application, but also detailed rules and procedures. The City of Clute will maintain and produce financial reports in conformance with generally accepted accounting principles and pronouncements by the Governmental Accounting Standards Board.

GENERAL OBLIGATION BONDS - Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from the General Fund, and these bonds are backed by the full faith and credit of the issuing government.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD 34 / (GASB 34) - A governmental accounting standard board statement that requires two financial statements of governmental funds: a balance sheet and a statement of revenues, expenditures, and changes in fund balances. In addition, Management's Discussion and Analysis (MD&A) is required. Funds have been redefined and account groups have been eliminated. Major funds will be reported instead of fund types.

GRANT - A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed to the grantee.

INTERFUND TRANSFER - Transfers of resources from one fund to another, usually for the reimbursement of services provided or for debt service or capital outlay funds.

INTERGOVERNMENTAL REVENUE - Revenue received from another governmental entity for a specified purpose. Funds from the State of Texas, and through recovery of indirect costs from federal and state agencies.

LIABILITY - Debt or other legal obligation arising out of a transaction in the past, which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

LONG-TERM DEBT - Debt with a maturity date beyond one year after the date of issuance.

MODIFIED ACCRUAL ACCOUNTING - This method of accounting is a combination of cash and accrual accounting, under which revenues are recorded when measurable and available and expenditures are recorded when the transaction is measurable, the liability is incurred and current resources will liquidate the liability.

OPERATING BUDGET - The portion of the budget that pertains to daily operation that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel, and fuel and the proposed means of financing them.

ORDINANCE - A formal written document signed by the Mayor. An ordinance is the equivalent of a municipal statute, passed by the City Council, or equivalent body, and governing matters not already covered by federal or state law. Ordinances commonly govern matters of municipalities such as zoning, building, safety, etc. Ordinances are used to award contracts, appropriate funds, establish tax abatement districts, amend or add new materials to the Code of Ordinances, or revise anything already done by ordinance.

PROPRIETARY FUNDS - A category of funds that include the Water and Sewer Fund. These activities have characteristics (i.e., self-supporting through user fees and charges) similar to private sector entities. These funds are accounted for using the full accrual basis of accounting. These funds are also known as enterprise funds.

RESERVE - An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriations.

TAX LEVY – The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

