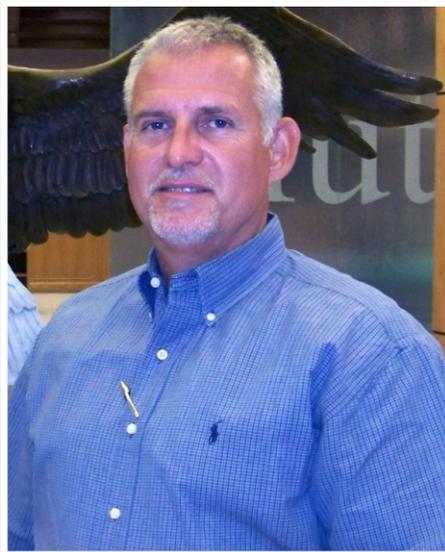


Great Things are Happening Here!

Fiscal Year: 2016-2017 Annual Budget

CITY OF CLUTE





Jeff Crisp - Ward A

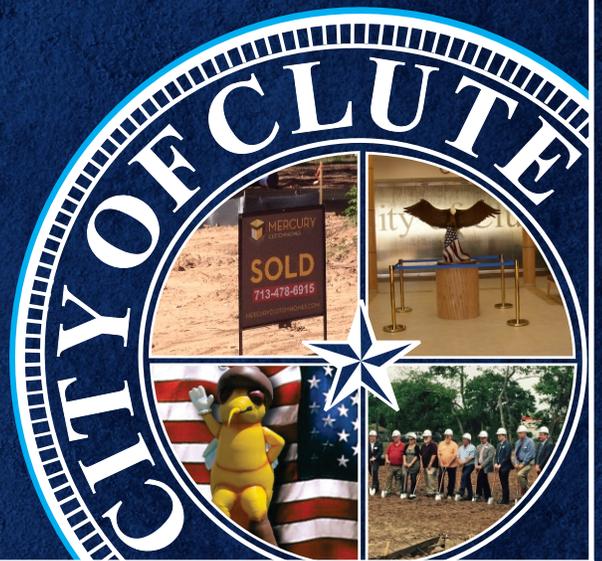


Chuck Pate - Ward C



Travis Quinn - Ward D

Fiscal Year 2016-2017 ANNUAL BUDGET



Calvin Shiflet - Mayor



Frances Vaughn - Ward E



Don Oakes - Ward B

Great Things are Happening Here!



Fiscal Year 2016–2017 Truth in Taxation

This budget will raise more revenue from property taxes than last year's budget by an amount of \$292,063, which is a 11.21 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 \$102,274.

The members of the governing body record voted on the budget as follows (Ord# 2016-024):

FOR: Don Oakes, Chuck Pate, Travis Quinn, Francis Vaughn

AGAINST: none

PRESENT and not voting: none

ABSENT: Jeff Crisp

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 1.46 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-54.65.

The members of the governing body record voted on the tax rate as follows (Ord# 2016-027):

FOR: Don Oakes, Chuck Pate, Travis Quinn, Francis Vaughn

AGAINST: none

PRESENT and not voting: none

ABSENT: Jeff Crisp

PROPERTY TAX RATE COMPARISON:	2016-2017	2015-2016
Property Tax Rate:	\$0.643000/100	\$0.659000/100
Effective Tax Rate:	\$0.594975/100	\$0.610226/100
Effective Maintenance & Operations Tax Rate:	\$0.595665/100	\$0.610226/100
Rollback Tax Rate:	\$0.681969/100	\$0.659044/100
Debt Rate:	\$0.038651/100	\$0.000000/100

Total debt obligation for the City of Clute secured by property taxes: \$174,170.



Fiscal Year 2016–2017 Truth in Taxation



BUDGET 2016 - 2017 DEBT SERVICE SUMMARY OUTSTANDING ISSUES

DESCRIPTION	ISSUE	RATE	PAYOFF	ORIGINAL ISSUE	BALANCE 09/30/16	FY 2016 - 2017 PAYMENTS			BALANCE 09/30/17	OWNER
						INTEREST	PRINCIPAL	TOTAL		

CERTIFICATES OF OBLIGATION:

1	COO, SERIES 2005	10/20/05	3.92%	08/01/25	3,500,000	2,005,000	78,596	190,000	268,596	1,815,000	06	EDC
2	COO, SERIES 2009	07/01/09	2.00%	02/01/29	3,000,000	2,190,000	102,200	130,000	232,200	2,060,000	02	ENTERPRISE
3	COO, SERIES 2013	12/05/13	3.26%	08/01/33	4,500,000	3,940,000	128,023	185,000	313,023	3,755,000	06	EDC
3	COO, SERIES 2013	12/05/13	3.26%	08/01/33	5,000,000	4,370,000	141,955	200,000	341,955	4,170,000	02	ENTERPRISE
4	COO, SERIES 2016	09/22/16	2.00%	02/01/36	1,725,000	1,725,000	42,200	105,000	147,200	1,620,000	01	GENERAL
					17,725,000	14,230,000	492,974	810,000	1,302,974	13,420,000		

INTERFUND LOANS:

5	Fund 01 to Fund 380		0% variable		237,285	237,285	0	0	0	237,285		Woodshore Develop
5	Fund 02 to Fund 380		0% variable		500,000	500,000	0	0	0	500,000		Woodshore Develop
5	Fund 05 to Fund 380		0% variable		1,500,000	0	0	0	0	0		Woodshore Develop
5	Fund 106 to Fund 380		0% variable		2,000,000	1,700,000	0	0	0	1,700,000		Woodshore Develop
					4,237,285	2,437,285	0	0	0	2,437,285		



Truth-in-Taxation: Tax Rate Adoption

Property owners have the right to know about increases in their properties' appraised value and to be notified of the estimated taxes that could result from the new value. Creating a budget and adopting a property tax rate to support that budget are major functions of a taxing unit's governing body. This is accomplished by following truth-in-taxation requirements to ensure the public is informed of any increases. Truth-in-taxation is a concept embodied in the Texas Constitution and the Tax Code that requires local taxing units to make taxpayers aware of tax rate proposals and to afford taxpayers the opportunity to roll back or limit tax increases.

Taxing units must comply with truth-in-taxation requirements when holding public hearings, considering budgets and setting rates to impose property taxes, but not all aspects of truth-in-taxation laws apply to every type of taxing unit.

If certain taxing units fail to comply with the hearing, notice or tax rate adopting process in good faith, a property owner in the taxing unit may seek an injunction to stop the taxing unit from sending tax bills until it convinces the district court that it has complied with the law. A property owner must act to enjoin collections before the taxing unit delivers substantially all of its tax bills. This injunction process does not apply to water districts or small taxing units.

Generally, the governing body must take the following actions:

Drafting a Budget

Truth-in-taxation requires most taxing units to calculate two rates after receiving a certified appraisal roll from the chief appraiser - the effective tax rate and the rollback tax rate. The type of taxing unit determines which truth-in-taxation steps apply.

Effective Tax Rate

The effective tax rate is a calculated rate that would provide the taxing unit with about the same amount of revenue it received in the year before on properties taxed in both years. If property values rise, the effective tax rate goes down and vice versa.

Although the actual calculation can become more complicated, a taxing unit's effective tax rate is a calculated rate generally equal to the last year's taxes divided by the current taxable value of properties that were also on the tax roll last year. The resulting tax rate, used for comparison only, shows the relation between the last year's revenue and the current year's values.

Rollback Tax Rate

The rollback tax rate is a calculated maximum rate allowed by law without voter approval. A taxing unit's rollback tax rate is a calculated rate that divides the overall property taxes into two categories - M&O and debt service, also called interest and sinking.

The rollback tax rate provides the taxing unit with about the same amount of tax revenue it spent the previous year for day-to-day operations, plus an extra eight percent increase for those operations, and sufficient funds to pay debts in the coming year. If a taxing unit adopts a tax rate higher than the rollback tax rate, voters in the taxing unit can circulate a petition calling for an election to limit the size of the tax increase.

For all taxing units, the debt service portion of the rollback tax rate is the current year's debt payments divided by the current year's property values. The debt service rate may rise as high as necessary to cover debt expenses.



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MEMO

To the City Council and Citizens

DATE: SEPTEMBER 30, 2016

TO: MAYOR, CITY COUNCIL, & CITIZENS OF CLUTE

FROM: GARY BEVERLY 

RE: BUDGET FOR FISCAL YEAR 2016-2017

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, the proposed budget and program of services for the fiscal year beginning October 1, 2016 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 and in the prior few years, being pro-active to make improvements in the economics of the City as well and including 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 have been significant positive results from that investment. The 2016-2017 Fiscal Year Budget reflects continued good news, with the increases in property taxes, but limited growth in sales, and hotel/motel taxes. Clute has significantly outpaced other communities, and was second only to Pearland for larger communities within Brazoria County in 2016 Ad Valorem Tax value estimate increases, showing an increase of 13.7%.

The fiscal year 2016-2017 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, franchise fee proceeds, and municipal court revenues, 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. We must

also continue to encourage fiscal discipline within our 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 and involvement in local government continue to be a problem. This budget reflects many increases in 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, with additional incentive agreements forthcoming. 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. 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. 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 indicated above, property tax value estimates as reported by the Brazoria County Appraisal District, have property values increasing within the City and increasing the tax levy compared to the current year. Although this is a positive, there are considerations that must be evaluated within the 2016-2017 Budget to address Truth-in-Taxation laws. This budget has been developed with an overall recommendation of how to address the guidelines created by the State of Texas. Council will be required to evaluate the recommendations and adjust if deemed appropriate. Further and more specific discussion is done further in this document to explain specifically the details of this issue, and the recommended steps necessary to meet the goals required to accomplish a debt issue.

We believe Council efforts to “make investment” in prior years are having a positive impact on the City economically. 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 leading the way and setting the example. In addition, with the positive impact 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 addressed in this Budget in multiple ways.

This budget has been developed with the following principals:

1. The continued need to increase salaries to remain competitive within the area by implementing a 3% across the board increase for employees.
2. The need, in light of #1 above, to try to remain in some way competitive with most cities within the Houston-Galveston area and with industry by paying employee health premiums at 100%.
3. Issuing debt to fund selected and needed capital projects and equipment through the Interest and Sink (I&S) portion of the tax rate.
4. Continued efforts to fund and improve infrastructure.
5. Added funding and upgrade of Police Department activities and personnel.

6. The continued need to invest in projects that improve the City economically or reduce operating expenses.
7. 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.

We will be completing major infrastructure work on antiquated water and sewer lines through replacement projects. Added to those improvements will be the construction of a new Fire Station, street overlays, drainage studies, sidewalk, and street improvements. The development of the Woodshore subdivision will continue along with a new section within College Park. The economic impact of the new Kroger Marketplace will be realized, along with answers to what ancillary businesses will be located within the development.

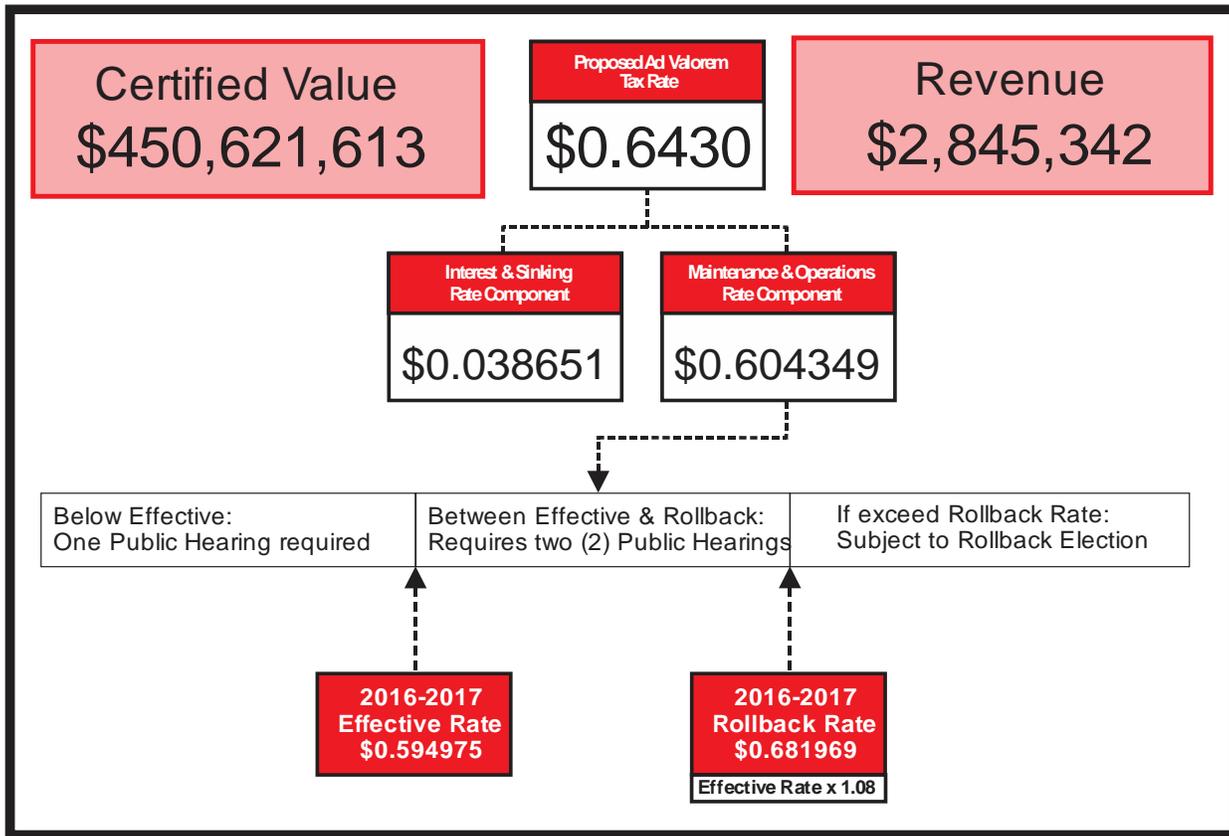
We are also recommending projects that are “*above ground and you can see*” which address beautification and quality such as bricking medians, decorative lighting upgrades, banners, entryway monuments, tree/landscaping/irrigations projects. These projects we believe are crucial to the need to “raise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

Reduced funding of equipment replacement was done during the 2013-2016 Budgets. This will continue although an adequate amount of cash is available for replacement of most capital assets. We will discuss this during the workshops.

As mentioned to Council previously, longer term investments (UBS) although not currently needed as of yet, may require draws to operate at various times of the 2016-2017 fiscal year.

Property Tax Rate / Truth in Taxation – As mentioned previously the estimate for tax values located within the city limits of Clute increased from \$396,009,040 to \$450,621,613, which reflects an increase of \$54,287,670 or 13.7%, second only to Pearland of the larger cities within the county. This increase includes new property increases of over 125 new homes within College Park and Woodshore with new property adding \$15,905,792 to the value increase with some new businesses, but also includes value increases on existing properties. These value increases are used, along with the rates set by taxing entities, to calculate the property tax for each tax account within the City of Clute. Clute city taxes are but one line of many on the tax bill and are calculated by multiplying the assessed value (done by Brazoria County Appraisal District) times the tax rate set by the City Council via ordinance every year during the Budget development. The State of Texas however has legislated a “Truth-in-Taxation” law that regulates tax rates set by cities, which establishes caps to the rates based on value increases compared to the prior year. The 2016-2017 Budget addresses Truth-in-Taxation, and provides for the following:

1. Establishing an overall City tax rate of \$0.6430 per \$100 in fiscal year 2016-2017; down 1.60 cents from \$0.6590 per \$100 in fiscal year 2015-2016. This rate along with the value increases would generate an additional \$298,797 in property tax revenue for the city.
2. Issuing \$1,750,000 in debt to be used for needed capital projects to be paid with ad valorem tax revenues in the amount of \$170,686. An Interest and Sinking rate of \$0.038651 would be included in the overall rate of \$0.6430. The debt proceeds would be used to purchase (1) a new fire pumper truck; (2) two new garbage trucks; and (3) street and sidewalk improvements. The Interest and Sink component of the rate would remain on the city tax rate until debt payoff.
3. This would leave the city with a Maintenance and Operations component of the overall rate at \$0.604349 per \$100 in fiscal year 2016-2017 which would comply with the Truth-in-Taxation requirements established by the State, and keep the City within the effective and rollback rates.



Again, property taxes rates set process by City Council, include issuing debt which:

1. Allows the City the ability to not only purchase new capital, but address recurring expenses in future years.
2. Creates a debt component of the property tax rate that will pay the new debt issue, replacing a 25 year old fire pumper truck, and replacing two garbage trucks that have more than exceed their useful life (pictures are available) and provide needed street and sidewalk funding.
3. Reduces the overall property tax rate set by the City Council for a second year from \$0.6720 in 2014-2015 to \$0.6590 in 2015-2016 to \$0.6430 in 2016-2017.

MAJOR CAPITAL PROJECTS / OUTLAY	\$AMOUNT
New Fire Station	\$4,000,000
Sidewalk and Street Improvements CO issued 2015-2016	1,000,000
Woodshore Development - Section #3	1,000,000
BASF Reclaimed Water Project	282,501
Plantation Dr - From Main TO 288B - 2nd Phase	280,000
CDBG: Sidewalk - Old Main (Main to Brazoswood)	250,000
SEC Champion 36 yd Sideloader - 4700 Western Star	235,411
Heil 27 yd DP5000 Rearloader - 4700 Western Star	215,161
WWTP: Upgrade Generator and Auto Transfer	180,000
Multi-City Drainage Study	175,000
CDBG: Sidewalk - Old Angleton (Main to Brazoswood) (City Port	150,000
Pipe Burst - Commerce to Dream Center Bldg	150,000
Other Sewer Projects	131,433
Ambulance Remount	107,000
2016 John Deere 310L Loader Backhoe - 4 W-Drive	75,000
2017 Tahoes to replace Unit #803 and #827	70,630
2008 F750 Series Boom Truck - 34,000 miles	63,500
Misc Drainage Projects	50,000
WWTP: Install Smaller Blower Pkg. for Digester and Chamber	50,000

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 97 Full-Time Employees and 14 Part-Time Employees. Overall the 2016-2017 Budget reflects two (2) additional full-time and three (3) additional part-time employees. One additional employee is a patrol officer in the Police Department. The Police Department additionally added two (2) part-time jailers and one (1) part-time communications specialist. One additional full-time employee

is add to the Park Department for a fitness center attendant. In the Budget is a three (3) percent across the board increase for all employees city-wide.

Chapter 380 Agreements

Since 2014 the City has entered into 3 Chapter 380 Agreements, (1) Woodland Development (College Park); (2) DHK Development (Woodshore); and (3) Kroger/Cencor. The Woodland Development agreement has been completed. The other two:

1. **DHK Development (Woodshore)** – provided funding of infrastructure within the development with payback as development occurs. Currently the City has funded infrastructure in section 1 & 2 of the development. The 2016-2017 anticipates funding for section 3 by the City.
2. **Kroger/Cencor** – the City through a Chapter 380 Agreement agreed to rebate up to \$3.7 million of incremental increased revenues to this development. With the startup in April 2016 the City in the 2016-2017 Budget will receive additional sales and property tax revenues, with a portion being rebated per the agreement.
3. **Additional Woodland Development Agreement** – although not included in the 2016-2017 Budget document, the builder is working on platting section 7 of the College Park subdivision, and will be requesting a similar agreement for this development.

Healthcare

With health insurance companies indicating losses in the individual healthcare market due to the Affordable Care Act (Obamacare), requests by these carriers at the state level for significant increases to premium rates for 2016 and 2017 will continue to drive the premiums for cities upwards nationally. The recent announcement by United Healthcare that it is considering leaving the exchange markets for individuals established through Obamacare, further reducing the number of major health insurance providers, paints a bleak picture for health insurance rates in the near to mid-term future. The City of Clute currently pays for 100% of the monthly healthcare premium for our employees. For over five (5) years one of the most significant issues during budget development is addressing the ever increasing healthcare premiums. Considerations across the board have been reviewed to address this issue from self-funding, making employees share the cost of their insurance, and finally hiring consultants (Alliant Healthcare) to assist in the premium rate negotiations with insurance carriers. The last three (3) years the City has utilized Alliant to assist us with this negotiations.

**HEALTH CARE RATES
PER EMPLOYEE PER MONTH**

FISCAL YEAR:	RATE	\$CHG	CHG%	DEDUCTIBLE	CARRIER
2004-2005	394.34	24.10	6.5%	\$500	
2005-2006	409.24	14.90	3.8%	\$500	
2006-2007	437.60	28.36	6.9%	\$500	Aetna
2007-2008	437.60	0.00	0.0%	\$500	Aetna
2008-2009	405.10	-32.50	-7.4%	\$500	Aetna
2009-2010	453.70	48.60	12.0%	\$500	Aetna
2010-2011	615.20	161.50	35.6%	\$1,000	Meritain
2011-2012	688.22	73.02	11.9%	\$1,000	Meritain
2012-2013	861.00	172.78	25.1%	\$1,000	Meritain
2013-2014	555.00	-306.00	-35.5%	\$1,000	Alliant / Cigna
2014-2015	647.00	92.00	16.6%	\$1,000	Alliant / Aetna
2015-2016	647.00	0.00	0.0%	\$1,000	Alliant / Aetna
2016-2017	679.50	32.50	0.0%	\$1,000	Alliant / Aetna

Premium Change since Alliant -181.50 -21.1%

The Houston-Galveston Area Council (HGAC) study conducted in 2015 identified 44 cities within this area reporting paying healthcare for their employees.

1. Of those 44 reporting, 29 reported paying 100% of the premium for their employees.
2. Focusing on Brazoria County 11 of 13 reported paying 100% of the premium for their employees.
3. Narrowing further ... Lake Jackson, Freeport, Brazoria, Angleton, Richwood, Manvel all pay 100% of their employee's premium (*no other cities in the area were contacted*).

With the competition for workers in the Brazosport area remaining at a fever pitch, I recommend that we continue providing the coverage for employees at 100% as long as possible.

Overview of the General Funds

The General Fund is the primary source of funding for City services, excluding Water & Sewer activities, and includes the majority of the recurring expenses, including most salaries and benefits, within the City Budget. General Fund revenues are derived from property taxes, sales taxes, franchise taxes, industrial district, garbage fees, fines, and other fees for service and are expected to increase compared to the 2015-2016 Budget by \$416,188 or 5.1%. The total ad valorem tax rate (detailed discussion of the rate above) is recommended to decrease to \$0.6430 per \$100 in 2016-2016 from \$0.6590 per \$100 in 2015-2016 with total appraised values city-wide expected to increase by 13.7% for FY 2016-2017. Sales Tax revenue for the General Fund is expected to flatten from the previous 2-3 years but increase by \$398,517 a 13.1% increase from 2015-2016 projections, which is a \$752,070 (27.9%) increase compared to the current year budget. Most of that increase is due to the new Kroger Marketplace Store opening in April 2016. Factoring out the "Kroger impact" settles the increase for other businesses at around 3%. Expected increases in home building should continue to require permitting. However, as discussed in the 2015-2016 financial reviews, decreases by the police department in citations issues, thus less revenues from the municipal court, will dramatically cut into any gains derived from increases in ad valorem and property taxes. Additionally, healthcare cost continue to place a heavy burden on this fund, but no increases in premiums for the budget year and funded 100% by the City. The Affordable Care Act with many more of its major provisions taking effect in this budget cycle magnify the uncertainty of the future of healthcare premiums and costs, however be it noted that \$323,000 was placed in reserve for healthcare safekeeping in 2014-2015 fiscal year. This money was not used in the 2015-2016 Fiscal Year Budget, nor is it expected to be used in Fiscal Year 2016-2017. Recurring Costs continue to mount in this fund, including cost within sanitation, therefore we are again recommending an increase in garbage rates (Rate increases were recommended in the 2015-2016 Budget but were not implemented). Landfill costs are continuing to increase, therefore this budget includes an overall 6% increase in all garbage rates, including but not limited to residential, commercial, and dumpsters. Significant dollars have been also directed at the police department. Interest and investment income remains flat. With City investments, which are primarily directed towards the bond market through Texpool and USB Financial Services, the short-term interest rate indices which have been low for many years, are not expected to change dramatically. Moves by the Federal Reserve have been minor thus far keeping rates relatively low (Texpool Rate as of 09/07/2016 was 0.3762%). There are several large capital expenditures noted above

within the General Fund including a new Fire Station, vehicles for the police department, funding of Chapter 380 infrastructure, two new garbage trucks, as well as street improvements funded through debt.

Additionally, the General Fund includes sub-funds that provide budget funding for the New Fire Station, Chapter 380 Infrastructure Agreements, Beautification, and Equipment Replacement activity.

Overview of the Enterprise Funds

Rates over the last six (6) years from the Brazosport Water Authority (BWA) have increased 80.5%. Fiscal Year 2016-2017 reflects an overall increase of \$0.33/1,000 gallons billed, of which \$0.28 is debt service related

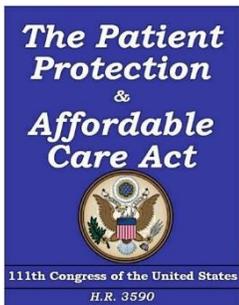
BRAZOSPORT WATER AUTHORITY			
02-425-4572	Rate\$ per	Increase	TOTAL\$
FISCAL YEAR:	1,000 gallons	Yearly	
2010-2011	\$1.64	---	\$598,600
2011-2012	\$1.80	9.8%	\$657,000
2012-2013	\$1.85	2.8%	\$675,250
2013-2014	\$1.92	3.8%	\$700,800
2014-2015	\$2.25	17.2%	\$821,250
2015-2016	\$2.63	16.9%	\$959,950
2016-2017	\$2.96	12.5%	\$1,080,400
	Cumulative:	80.5%	

to constructing a desalinization plant, increasing our overall payment by \$120,323 from fiscal year 2015-2016 projections. Although an increase in rates was included in 2015-2016, this budget reflects a 5% recommended increase to water and sewer rates to offset the increase in the cost of water through BWA. Additionally, emphasis is being place on the completion of the main sewer line from Bumpy Road to the Waste Water Treatment Plant and capital improvements at the plant. The BASF Reclaimed Water project should begin operations within this budget cycle,

prompting some additional revenue within this fund.

Overview of the EMS Fund (Fund #03)

Budgeted EMS fund revenues are expected to increase by 3.7% compared to projections for 2015-2016, primarily due to a change in our collections company, where we expect a more aggressive approach thus improving collections. Included in this special revenue fund is a budgeted replacement of a 2nd Ambulance (1st bought in 2015-2016).



As with any discussion of Healthcare today however, pressure remains to find ways to fill the reductions in reimbursements. Medicare as well as the new healthcare mandates continues to reduce reimbursement rates. The new requirements continually cut further into the revenue stream of EMS. Additionally, non-billed calls are increasing dramatically.

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 (General Fund) must subsidize the EMS fund, providing ambulance service to its citizens as a service, and must recognize it as a service center, instead of a profit center. The subsidy for 2016-2017 however is \$332,597 which is the largest transfer to cover expenses in many years. This should be expected, to provide EMS service to our citizens in the future.

Overview of the Hotel/Motel Tax Fund (Fund #04)

Hotel Motel Tax revenues in Fiscal Year 2016-2017 are expected to be flat compared to the current year projection, but decrease compared to the current year budget by \$64,550 a decrease of 7.6%. Included in this fund are payments to the Clute Visitor's Bureau, Brazosport Tourist Bureau, and the Center for the Arts and Sciences. Discussion of increases or decreases to these agencies should be expected in the workshops.

Overview of the Streets, Drainage, & Sidewalks Fund (Fund #05)

Per the City Charter (section 10.17) at least forty (40) percent of all monies, funds and revenues derived from and as a result of the local sales and use tax shall be used and expended by the city for the construction of storm sewers, sidewalks, curbs and gutters, and streets.

The 2016-2017 Budget for the Streets, Drainage, & Sidewalks Fund includes three (3) major projects which include (1) A multi-city drainage study with Lake Jackson; (2) paving of the 2nd half of Plantation Drive in coordination with Brazoria County; and (3) a Community Development Block Grant (CDBG) project to build a sidewalk with curb and gutters along Old Angleton Road from Main Street to Brazoswood Drive.

The Kroger Marketplace sales tax impact will also increase the budgeted revenues of this fund by 42.9% compare to current year, and over 63% compared to the fiscal year 2015-2016 Budget. These revenue increases are not included in the Kroger Chapter 380 Agreement rebate program.

Overview of the Economic Development Corporation (EDC) (Fund #06)

Sales tax revenues within the EDC are budgeted relatively flat (3% increase compared to current year projections), excluding the impact of the new Kroger Marketplace. Rebates within the Chapter 380 Agreement signed with Cencor/Kroger will begin taking effect, along with savings being set aside to cover any shortfalls within the agreement in future years. The majority of the funding will be used to pay Certificates of Obligation debt, although continue funding of the matching grant program is budgeted, as well as increased funding for new Chapter 380 Agreements.

Overview of the Great TX Mosquito Festival (Fund #07)

Budgeted increases in expenses increase the loss of this event to \$123,726. This fund will be discussed in the workshops.

Emerging Issues

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

1. Health Insurance Cost – cost of making available to employees; what is the impact of the evolving Affordable Care Act (Obamacare).
2. Raising salary levels to remain competitive
3. Necessity for economic growth
4. “Raising the Standard” - Community Visioning / Strategic Planning
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 sources of funding for the continued need for equipment replacement, infrastructure and capital improvements, and economic development projects necessary to make Clute a desirable residential and economic destination, while at the same time maintaining current City services and remain competitive with salaries and benefits for our employees.

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, as well as the Enterprise Fund. We must continue to create new and 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.

As discussed previously, the proposed City Budget is generating increased revenues with property taxes, as well as increases to utility rates across the board including garbage and water/sewer rate increases. For an average family in Clute, owning a \$60,000 home, this would equate to an increase overall of somewhere around \$5.75 per month, or \$69 annually.

City staff will continue to monitor our financial condition, 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 personally would like to express my appreciation to the Mayor and Council. I welcome our new members and I appreciate the opportunity, considering it an honor, to have worked for you and this City for the last six (6) years. I will always attempt to be attentive to the desires of this Council and our 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 with an efficient municipal government and I especially hope you will let me know if you have any questions.

I truly believe:

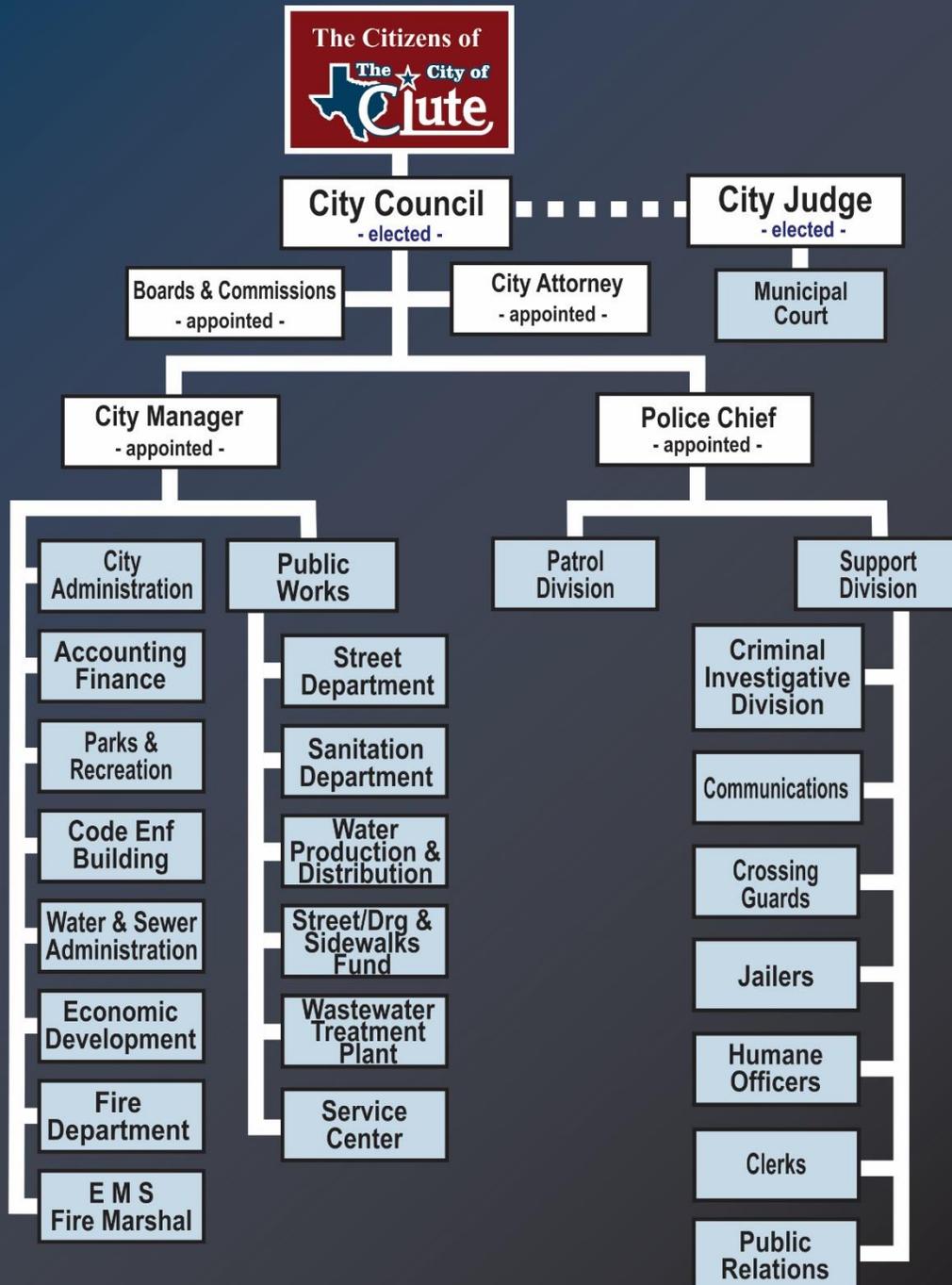


#33 ranked safest City in Texas!

Respectfully submitted:

Gary Beverly
City Manager





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.

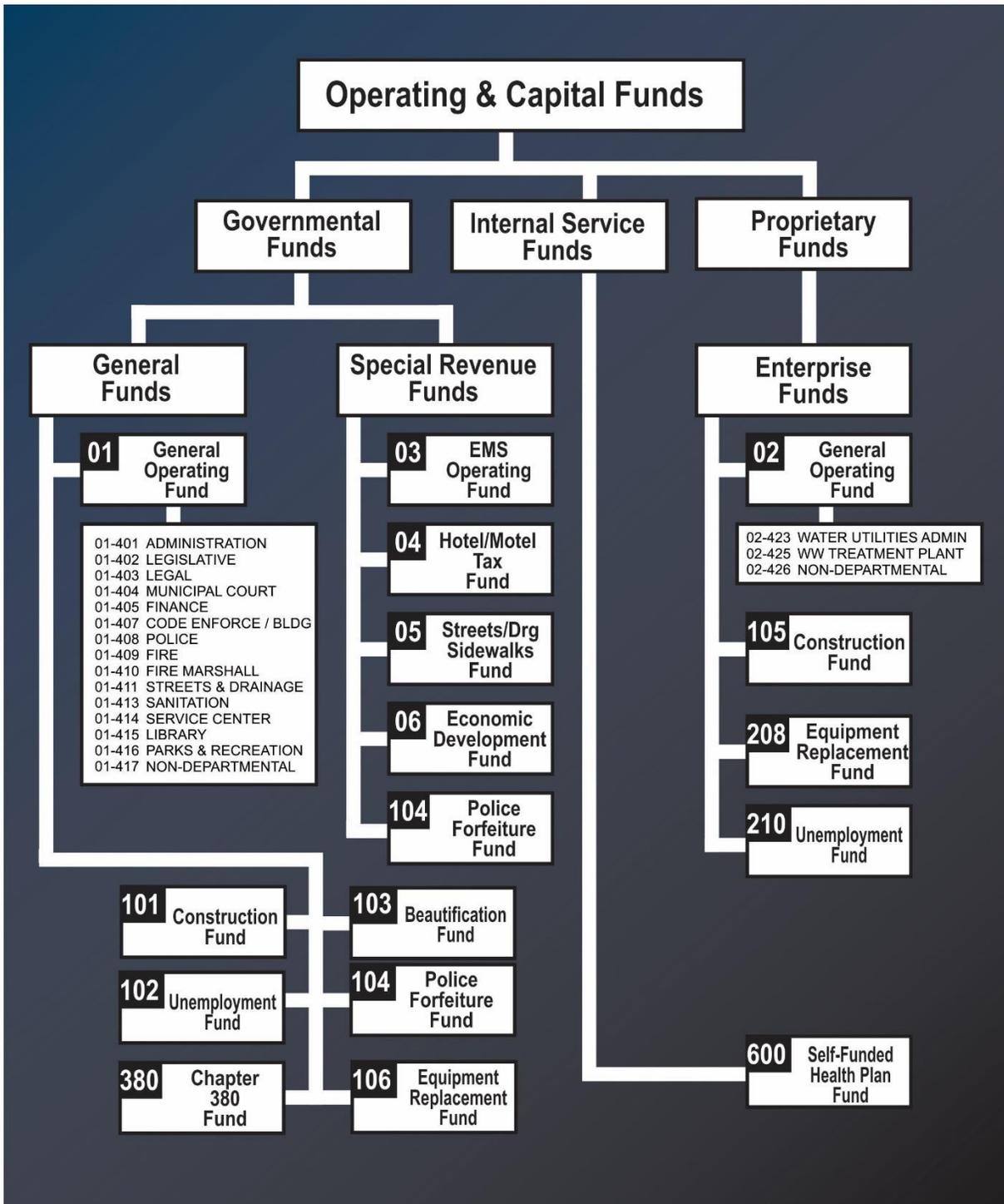
EQUIPMENT REPLACEMENT FUND (Fund # 208) – used for the purchase of significant capital items for the purpose of spreading the cost of several years.

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

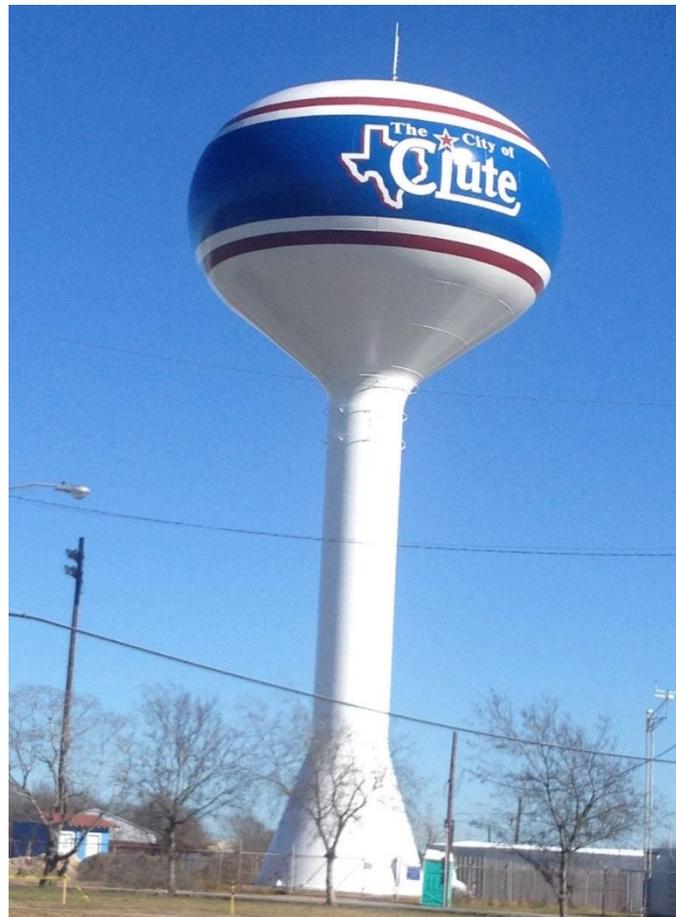
INTERNAL SERVICE FUND TYPES: Internal service funds are established to account for any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. An internal service fund 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 use 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 FY 2016-2017:	
Thanksgiving Day	Thursday, November 24, 2016
Thanksgiving (Friday)	Friday, November 25, 2016
Christmas (Monday After)	Monday, December 26, 2016
New Year's Day (Monday After)	Monday, January 02, 2017
Martin L King Day	Monday, January 16, 2017
President's Day	Monday, February 20, 2017
Good Friday	Friday, April 14, 2017
Memorial Day	Monday, May 29, 2017
Independence Day	Tuesday, July 04, 2017
Labor Day	Monday, September 04, 2017
Employee Personal Choice Day	-----





CONSOLIDATED FINANCIAL STATEMENT

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
NET REVENUES		17,984,155	17,978,248	18,275,328	18,418,735	143,407	0.8%	440,487	2.5%
01-401	ADMINISTRATION	286,608	278,001	272,588	374,371	101,783	37.3%	96,370	34.7%
01-402	LEGISLATIVE	156,833	247,199	234,002	287,096	53,094	22.7%	39,897	16.1%
01-403	LEGAL	43,982	65,150	51,611	60,150	8,539	16.5%	-5,000	-7.7%
01-404	MUNICIPAL COURT	325,288	361,075	358,814	352,789	-6,025	-1.7%	-8,286	-2.3%
01-405	FINANCE	116,881	119,032	119,384	122,264	2,880	2.4%	3,232	2.7%
01-407	CODE ENFORCE / BUILDING	222,934	229,464	236,466	238,230	1,764	0.7%	8,766	3.8%
01-408	POLICE	3,073,337	2,981,778	2,846,923	3,207,855	360,932	12.7%	226,077	7.6%
01-409	FIRE	338,014	242,813	222,745	189,750	-32,995	-14.8%	-53,063	-21.9%
01-410	FIRE MARSHALL	80,296	76,637	73,858	76,641	2,783	3.8%	4	0.0%
01-411	STREETS & DRAINAGE	658,505	931,423	717,870	918,286	200,416	27.9%	-13,137	-1.4%
01-413	SANITATION	1,189,644	1,280,162	1,290,397	1,451,291	160,894	12.5%	171,129	13.4%
01-414	SERVICE CENTER	301,636	281,668	269,664	344,829	75,165	27.9%	63,161	22.4%
01-415	LIBRARY	92,892	102,604	86,297	101,337	15,040	17.4%	-1,267	-1.2%
01-416	PARKS & RECREATION	1,144,325	911,952	860,596	824,045	-36,551	-4.2%	-87,907	-9.6%
01-417	NON-DEPARTMENTAL GF	267,708	805,653	-479,152	268,596	747,748	-156.1%	-537,057	-66.7%
02-423	WATER UTILITIES ADMIN	370,654	397,386	430,156	430,251	95	0.0%	32,865	8.3%
02-425	OPERATIONS	2,776,671	3,704,414	3,437,196	3,476,250	39,054	1.1%	-228,164	-6.2%
02-426	NON-DEPARTMENTAL EF	566,468	584,505	583,407	577,305	-6,102	-1.0%	-7,200	-1.2%
03-400	EMS FUND	1,202,632	1,286,657	1,304,828	1,392,896	88,068	6.7%	106,239	8.3%
04-400	HOTEL/MOTEL TAX FUND	657,212	581,140	410,451	429,499	19,048	4.6%	-151,641	-26.1%
05-400	STREETS/DRG & SW FUND	240,967	729,179	511,097	925,000	413,903	81.0%	195,821	26.9%
06-400	EDC FUND	18,900	212,432	14,921	381,462	366,541	2456.5%	169,030	79.6%
07-400	GREAT TX MOSQUITO FESTIVAL	210,176	253,203	210,472	300,626	90,154	42.8%	47,423	18.7%
101-400	CONSTRUCTION FUND - GOVT	39,804	4,650,000	-920,855	5,000,000	5,920,855	-643.0%	350,000	7.5%
102-400	UNEMPLOY FUND - GOVT	0	0	0	0	0	0.0%	0	0.0%
103-400	BEAUTIFICATION FUND	4,515	6,400	2,071	6,210	4,139	199.9%	-190	-3.0%
104-400	POLICE FORFEITURE FUND	11,740	12,025	12,068	20,030	7,962	66.0%	8,005	66.6%
105-400	CONSTRUCTION FUND - ENTERPRISE	935,104	1,251,213	1,547,747	282,501	-1,265,246	-81.7%	-968,712	-77.4%
106-400	EQUIP REPL FUND - GOVT	72,978	-117,960	-117,964	115,000	232,964	-197.5%	232,960	-197.5%
208-400	EQUIP REPL FUND - ENTERPRISE	0	0	0	0	0	0.0%	0	0.0%
210-400	UNEMPLOY FUND - ENTERPRISE	0	0	0	0	0	0.0%	0	0.0%
380-400	CHAPTER 380 FUND	1,210,405	2,000,000	3,011,282	347,881	-2,663,401	-88.4%	-1,652,119	-82.6%
400-400	DEBT SERVICE	311,623	414,233	414,232	677,598	263,366	63.6%	263,365	63.6%
600-400	SELF-FUNDED HEALTH PLAN	33,653	35,000	30,667	34,000	3,333	10.9%	-1,000	-2.9%
EXPENSES		16,962,385	24,914,438	18,043,839	23,214,038	5,170,199	28.7%	-1,700,400	-6.8%
NET OPERATING		1,021,770	-6,936,190	231,489	-4,795,304	-5,026,792	-2171.5%	2,140,886	-30.9%
INTERFUND TRANSFERS		0	0	0	0	0	0.0%	0	0.0%
NET REVENUE/EXPENSE:		1,021,770	-6,936,190	231,489	-4,795,304	-5,026,792	-2171.5%	2,140,886	-30.9%
Expenses used from Reserves:		Fire Station			4,000,000				
		Garbage Truck - CO 2016			225,286				
		Woodshore - Section 3			197,881				
		Street Improvements - CO 2016			1,000,000				
					627,863				



FINANCIAL STATEMENT BY FUND

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
GOVERNMENTAL FUNDS									
GENERAL FUNDS									
01 – GENERAL OPERATING FUND Major Fund									
	Revenue	8,375,279	8,150,699	8,066,511	8,566,887	500,376	6.2%	416,188	5.1%
	Expenses	8,298,883	8,914,611	7,162,063	8,817,529	1,655,466	23.1%	-97,082	-1.1%
	Operating Net:	76,396	-763,912	904,448	-250,642	-1,155,090	-127.7%	513,270	-67.2%
	Interfund Transfers	-317,861	-375,281	-329,158	-51,676	277,482	-84.3%	323,605	-86.2%
	Net:	394,257	-388,631	1,233,606	-198,966	-1,432,572	-116.1%	189,665	-48.8%
	RESERVES: Garbage Truck - CO 2016				225,286				
	NET:				26,320				
101 – CONSTRUCTION FUND - GOVT									
	Revenue	2,126	1,250	11,165	8,500	-2,665	-23.9%	7,250	580.0%
	Expenses	39,804	4,650,000	-920,855	5,000,000	5,920,855	-643.0%	350,000	7.5%
	Operating Net:	-37,678	-4,648,750	932,020	-4,991,500	-5,923,520	-635.6%	-342,750	7.4%
	Interfund Transfers	0	0	0	0	0	0.0%	0	0.0%
	Net:	-37,678	-4,648,750	932,020	-4,991,500	-5,923,520	-635.6%	-342,750	7.4%
	RESERVES: Fire Station				4,000,000				
	Street Improvemnts - CO 2016				1,000,000				
	NET:				8,500				
102 – UNEMPLOY FUND - GOVT									
	Revenue	4,091	3,000	4,490	4,470	-20	-0.4%	1,470	49.0%
	Expenses	0	0	0	0	0	0.0%	0	0.0%
	Operating Net:	4,091	3,000	4,490	4,470	-20	-0.4%	1,470	49.0%
	Interfund Transfers	774	9,000	3,136	4,500	1,364	43.5%	-4,500	-50.0%
	Net:	3,317	-6,000	1,354	-30	-1,384	-102.2%	5,970	-99.5%
103 – BEAUTIFICATION FUND									
	Revenue	891	400	298	210	-88	-29.5%	-190	-47.5%
	Expenses	4,515	6,400	2,071	6,210	4,139	199.9%	-190	-3.0%
	Operating Net:	-3,624	-6,000	-1,773	-6,000	-4,227	238.4%	0	0.0%
	Interfund Transfers	-3,500	-6,000	-6,000	-6,000	0	0.0%	0	0.0%
	Net:	-124	0	4,227	0	-4,227	-100.0%	0	0.0%
104 – POLICE FORFEITURE FUND									
	Revenue	7,326	12,025	24,057	20,030	-4,027	-16.7%	8,005	66.6%
	Expenses	11,740	12,025	12,068	20,030	7,962	66.0%	8,005	66.6%
	Operating Net:	-4,414	0	11,989	0	-11,989	-100.0%	0	0.0%
	Interfund Transfers	0	0	-11,385	0	11,385	-100.0%	0	0.0%
	Net:	-4,414	0	23,374	0	-23,374	-100.0%	0	0.0%
106 – EQUIP REPL FUND - GOVT									
	Revenue	355,225	62,500	84,834	80,000	-4,834	-5.7%	17,500	28.0%
	Expenses	72,978	-117,960	-117,964	115,000	232,964	-197.5%	232,960	-197.5%
	Operating Net:	282,247	180,460	202,798	-35,000	-237,798	-117.3%	-215,460	-119.4%
	Interfund Transfers	0	0	0	0	0	0.0%	0	0.0%
	Net:	282,247	180,460	202,798	-35,000	-237,798	-117.3%	-215,460	-119.4%
380 – CHAPTER 380 FUND									
	Revenue	1,099,982	500,000	166,819	150,000	-16,819	-10.1%	-350,000	-70.0%
	Expenses	1,210,405	2,000,000	3,011,282	347,881	-2,663,401	-88.4%	-1,652,119	-82.6%
	Operating Net:	-110,423	-1,500,000	-2,844,463	-197,881	2,646,582	-93.0%	1,302,119	-86.8%
	Interfund Transfers	670,500	0	47,375	0	-47,375	-100.0%	0	0.0%
	Net:	-780,923	-1,500,000	-2,891,838	-197,881	2,693,957	-93.2%	1,302,119	-86.8%
	RESERVES: Woodshore - Section 3				1,000,000				
	NET:				802,119				
600 – SELF-FUNDED HEALTH PLAN									
	Revenue	34,687	35,000	31,083	34,210	3,127	10.1%	-790	-2.3%
	Expenses	33,653	35,000	30,667	34,000	3,333	10.9%	-1,000	-2.9%
	Operating Net:	1,034	0	416	210	-206	-49.5%	210	0.0%
	Interfund Transfers	0	0	0	0	0	0.0%	0	0.0%
	Net:	1,034	0	416	210	-206	-49.5%	210	0.0%
TOTAL GENERAL FUNDS									
	Revenue	9,879,607	8,764,874	8,389,257	8,864,307	475,050	5.7%	99,433	1.1%
	Expenses	9,671,978	15,500,076	9,179,332	14,340,650	5,161,318	56.2%	-1,159,426	-7.5%
	Operating Net:	207,629	-6,735,202	-790,075	-5,476,343	-4,686,268	593.1%	1,258,859	-18.7%
	Interfund Transfers	349,913	-372,281	-296,032	-53,176	242,856	-82.0%	319,105	-85.7%
	Net:	-142,284	-6,362,921	-494,043	-5,423,167	-4,929,124	997.7%	939,754	-14.8%



FINANCIAL STATEMENT BY FUND

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
OTHER GOVERNMENTAL FUNDS									
03 – E M S FUND									
			Major Fund						
	Revenue	1,026,850	1,015,770	1,044,661	1,082,927	38,266	3.7%	67,157	6.6%
	Expenses	1,202,632	1,286,657	1,304,828	1,392,896	88,068	6.7%	106,239	8.3%
	Operating Net:	-175,782	-270,887	-260,167	-309,969	-49,802	19.1%	-39,082	14.4%
	Interfund Transfers	-197,598	-145,000	-144,996	-327,597	-182,601	125.9%	-182,597	125.9%
	Net:	21,816	-125,887	-115,171	17,628	132,799	-115.3%	143,515	-114.0%
04 – HOTEL/MOTEL TAX FUND									
			Major Fund						
	Revenue	869,863	850,050	785,537	785,500	-37	0.0%	-64,550	-7.6%
	Expenses	657,212	581,140	410,451	429,499	19,048	4.6%	-151,641	-26.1%
	Operating Net:	212,651	268,910	375,086	356,001	-19,085	-5.1%	87,091	32.4%
	Interfund Transfers	40,000	113,816	88,718	238,746	150,028	169.1%	124,930	109.8%
	Net:	172,651	155,094	286,368	117,255	-169,113	-59.1%	-37,839	-24.4%
05 – STREETS/DRG & SW FUND									
			Major Fund						
	Revenue	754,551	728,152	831,394	1,187,691	356,297	42.9%	459,539	63.1%
	Expenses	240,967	729,179	511,097	925,000	413,903	81.0%	195,821	26.9%
	Operating Net:	513,584	-1,027	320,297	262,691	-57,606	-18.0%	263,718	-25678.5%
	Interfund Transfers	50,000	50,000	50,000	50,000	0	0.0%	0	0.0%
	Net:	463,584	-51,027	270,297	212,691	-57,606	-21.3%	263,718	-516.8%
06 – E D C FUND									
			Major Fund						
	Revenue	970,166	928,224	1,065,141	1,195,466	130,325	12.2%	267,242	28.8%
	Expenses	18,900	212,432	14,921	381,462	366,541	2456.5%	169,030	79.6%
	Operating Net:	951,266	715,792	1,050,220	814,004	-236,216	-22.5%	98,212	13.7%
	Interfund Transfers	629,331	842,221	842,223	808,323	-33,900	-4.0%	-33,898	-4.0%
	Net:	321,935	-126,429	207,997	5,681	-202,316	-97.3%	132,110	-104.5%
07 – GREAT TEXAS MOSQUITO FESTIVAL									
	Revenue	176,039	175,823	172,594	176,900	4,306	2.5%	1,077	0.6%
	Expenses	210,176	253,203	210,472	300,626	90,154	42.8%	47,423	18.7%
	Operating Net:	-34,137	-77,380	-37,878	-123,726	-85,848	226.6%	-46,346	59.9%
	Interfund Transfers	0	0	0	-125,000	-125,000	0.0%	-125,000	0.0%
	Net:	-34,137	-77,380	-37,878	1,274	39,152	-103.4%	78,654	-101.6%
400 – DEBT SERVICE									
	Revenue	0	0	0	172,535	172,535	0.0%	172,535	0.0%
	Expenses	311,623	414,233	414,232	677,598	263,366	63.6%	263,365	63.6%
	Operating Net:	-311,623	-414,233	-414,232	-505,063	-90,831	21.9%	-90,830	21.9%
	Interfund Transfers	-311,623	-599,233	-599,231	-701,773	-102,542	17.1%	-102,540	17.1%
	Net:	0	185,000	184,999	196,710	11,711	6.3%	11,710	6.3%
TOTAL GOVERNMENTAL FUNDS									
	Revenue	13,677,076	12,462,893	12,288,584	13,465,327	1,176,743	9.6%	1,002,434	8.0%
	Expenses	12,313,488	18,976,920	12,045,333	18,447,731	6,402,398	53.2%	-529,189	-2.8%
	Operating Net:	1,363,588	-6,514,027	243,251	-4,982,404	-5,225,655	-2148.3%	1,531,623	-23.5%
	Interfund Transfers	560,023	-110,477	-59,318	-110,477	-51,159	86.2%	0	0.0%
	Net:	803,565	-6,403,550	302,569	-4,871,927	-5,174,496	-1710.2%	1,531,623	-23.9%



FINANCIAL STATEMENT BY FUND

ACCT#	DESCRIPTION	2014-2015	2015-2016		2016-2017	INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
ENTERPRISE FUNDS									
02 – ENTERPRISE OPERATING FUND									
			Major Fund						
	Revenue	3,640,609	4,263,927	4,440,056	4,594,283	154,227	3.5%	330,356	7.7%
	Expenses	3,713,793	4,686,305	4,450,759	4,483,806	33,047	0.7%	-202,499	-4.3%
	Operating Net:	-73,184	-422,378	-10,703	110,477	121,180	-1132.2%	532,855	-126.2%
	Interfund Transfers	-560,023	110,477	59,318	110,477	51,159	86.2%	0	0.0%
	Net:	486,839	-532,855	-70,021	0	70,021	-100.0%	532,855	-100.0%
105 – CONSTRUCTION FUND - ENTERPRISE									
	Revenue	666,192	1,251,273	1,545,259	357,700	-1,187,559	-76.9%	-893,573	-71.4%
	Expenses	935,104	1,251,213	1,547,747	282,501	-1,265,246	-81.7%	-968,712	-77.4%
	Operating Net:	-268,912	60	-2,488	75,199	77,687	-3122.5%	75,139	125231.7%
	Interfund Transfers	0	0	0	0	0	0.0%	0	0.0%
	Net:	-268,912	60	-2,488	75,199	77,687	-3122.5%	75,139	125231.7%
208 – EQUIP REPL FUND – ENTERPRISE									
	Revenue	252	140	1,222	1,225	3	0.2%	1,085	775.0%
	Expenses	0	0	0	0	0	0.0%	0	0.0%
	Operating Net:	252	140	1,222	1,225	3	0.2%	1,085	775.0%
	Interfund Transfers	0	0	0	0	0	0.0%	0	0.0%
	Net:	252	140	1,222	1,225	3	0.2%	1,085	775.0%
210 – UNEMPLOY FUND - ENTERPRISE									
	Revenue	26	15	207	200	-7	-3.4%	185	1233.3%
	Expenses	0	0	0	0	0	0.0%	0	0.0%
	Operating Net:	26	15	207	200	-7	-3.4%	185	1233.3%
	Interfund Transfers	0	0	0	0	0	0.0%	0	0.0%
	Net:	26	15	207	200	-7	-3.4%	185	1233.3%
TOTAL ENTERPRISE FUNDS									
	Revenue	4,307,079	5,515,355	5,986,744	4,953,408	-1,033,336	-17.3%	-561,947	-10.2%
	Expenses	4,648,897	5,937,518	5,998,506	4,766,307	-1,232,199	-20.5%	-1,171,211	-19.7%
	Operating Net:	-341,818	-422,163	-11,762	187,101	198,863	-1690.7%	609,264	-144.3%
	Interfund Transfers	-560,023	110,477	59,318	110,477	51,159	86.2%	0	0.0%
	Net:	218,205	-532,640	-71,080	76,624	147,704	-207.8%	609,264	-114.4%
ALL FUND TOTALS:									
	Revenue	17,984,155	17,978,248	18,275,328	18,418,735	143,407	0.8%	440,487	2.5%
	Expenses	16,962,385	24,914,438	18,043,839	23,214,038	5,170,199	28.7%	-1,700,400	-6.8%
	Operating Net:	1,021,770	-6,936,190	231,489	-4,795,304	-5,026,792	-2171.5%	2,140,886	-30.9%
	Interfund Transfers	0	0	0	0	0	0.0%	0	0.0%
	Net:	1,021,770	-6,936,190	231,489	-4,795,304	-5,026,792	-2171.5%	2,140,886	-30.9%



REVENUE BREAKDOWN SUMMARY

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
REVENUES:									
BY CATEGORY									
>>>>	TAXES	8,092,804	8,243,596	8,521,171	9,242,540	721,369	8.5%	998,944	12.1%
	MUNICIPAL COURT REVENUE	563,753	622,625	354,235	474,650	120,415	34.0%	-147,975	-23.8%
	PERMITS & FEES	241,559	149,651	169,413	153,500	-15,913	-9.4%	3,849	2.6%
	EMS / AMBULANCE	931,471	938,000	965,102	999,852	34,750	3.6%	61,852	6.6%
	GARBAGE REVENUES	1,299,045	1,286,900	1,301,283	1,376,250	74,967	5.8%	89,350	6.9%
	WATER & SEWER	3,292,666	3,878,901	3,960,372	4,190,463	230,091	5.8%	311,562	8.0%
	PARKS REVENUE	138,124	136,000	140,388	138,250	-2,138	-1.5%	2,250	1.7%
	OTHER PARK EVENTS	4,900	0	4,000	4,000	0	0.0%	4,000	0.0%
	GREAT TX MOSQUITO FESTIVAL	176,039	175,823	172,297	176,650	4,353	2.5%	827	0.5%
	GRANTS	541,962	4,500	289,082	254,200	-34,882	-12.1%	249,700	5548.9%
	INTERGOVERNMENTAL	415,201	457,201	500,186	474,970	-25,216	-5.0%	17,769	3.9%
	INTEREST / CHG IN VALUE	425,096	114,628	183,201	175,570	-7,631	-4.2%	60,942	53.2%
	MISCELLANEOUS	1,861,535	1,970,423	1,714,598	757,840	-956,758	-55.8%	-1,212,583	-61.5%
	TOTAL:	17,984,155	17,978,248	18,275,328	18,418,735	143,407	0.8%	440,487	2.5%
>>>>	TAXES								
	PROPERTY TAXES	2,396,091	2,629,045	2,617,126	2,915,342	298,216	11.4%	286,297	10.9%
	SALES TAX	2,779,452	2,693,024	3,046,581	3,445,098	398,517	13.1%	752,074	27.9%
	INDUSTRIAL DISTRICT	1,450,322	1,473,527	1,473,528	1,497,100	23,572	1.6%	23,573	1.6%
	FRANCHISE TAX	573,395	570,000	574,751	575,000	249	0.0%	5,000	0.9%
	HOTEL/MOTEL TAXES	864,774	850,000	780,033	780,000	-33	0.0%	-70,000	-8.2%
	TAX - OTHER	28,770	28,000	29,152	30,000	848	2.9%	2,000	7.1%
	TOTAL REVENUES:	8,092,804	8,243,596	8,521,171	9,242,540	721,369	8.5%	998,944	12.1%
BY FUND									
01	GENERAL FUND	8,375,279	8,150,699	8,066,511	8,566,887	500,376	6.2%	416,188	5.1%
02	ENTERPRISE FUND	3,640,609	4,263,927	4,440,056	4,594,283	154,227	3.5%	330,356	7.7%
03	E M S FUND	1,026,850	1,015,770	1,044,661	1,082,927	38,266	3.7%	67,157	6.6%
04	HOTEL/MOTEL TAX FUND	869,863	850,050	785,537	785,500	-37	0.0%	-64,550	-7.6%
05	STREETS/DRG & SW FUND	754,551	728,152	831,394	1,187,691	356,297	42.9%	459,539	63.1%
06	E D C FUND	970,166	928,224	1,065,141	1,195,466	130,325	12.2%	267,242	28.8%
07	GREAT TX MOSQUITO FESTIVAL	176,039	175,823	172,594	176,900	4,306	2.5%	1,077	0.6%
101	CAPITAL IMPROV FUND	2,126	1,250	11,165	8,500	-2,665	-23.9%	7,250	580.0%
102	UNEMPLOY FUND - GOVT	4,091	3,000	4,490	4,470	-20	-0.4%	1,470	49.0%
103	BEAUTIFICATION FUND	891	400	298	210	-88	-29.5%	-190	-47.5%
104	POLICE FORFEITURE FUND	7,326	12,025	24,057	20,030	-4,027	-16.7%	8,005	66.6%
105	CONSTRUCTION FUND	666,192	1,251,273	1,545,259	357,700	-1,187,559	-76.9%	-893,573	-71.4%
106	EQUIP REPL FUND - GOVT	355,225	62,500	84,834	80,000	-4,834	-5.7%	17,500	28.0%
208	EQUIP REPL FUND - ENTERP	252	140	1,222	1,225	3	0.2%	1,085	775.0%
210	UNEMPLOY FUND - ENTERPRISE	26	15	207	200	-7	-3.4%	185	1233.3%
380	CHAPTER 380 FUND	1,099,982	500,000	166,819	150,000	-16,819	-10.1%	-350,000	-70.0%
400	DEBT SERVICE	0	0	0	172,535	172,535	0.0%	172,535	0.0%
600	SELF-FUNDED HEALTH PLAN	34,687	35,000	31,083	34,210	3,127	10.1%	-790	-2.3%
	TOTAL REVENUES:	17,984,155	17,978,248	18,275,328	18,418,735	143,407	0.8%	440,487	2.5%
	GENERAL FUNDS	9,879,607	8,764,874	8,389,257	8,864,307	-1,182,906	-14.1%	-884,571	-10.1%
	GOVERNMENTAL FUNDS	3,797,469	3,698,019	3,899,327	4,601,019	662,260	17.0%	709,744	19.2%
	TOTAL GOVERNMENTAL FUNDS	13,677,076	12,462,893	12,288,584	13,465,327	-520,646	-4.2%	-174,827	-1.4%
	ENTERPRISE FUNDS	4,307,079	5,515,355	5,986,744	4,953,408	491,518	8.2%	442,778	8.0%
	TOTAL REVENUES:	17,984,155	17,978,248	18,275,328	18,418,735	-29,128	-0.2%	267,952	1.5%



EXPENSE BREAKDOWN SUMMARY

ACCT#	DESCRIPTION	2014-2015	2015-2016		2016-2017	INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	BUDGET	PROJECTn	BUDGET	\$	%	\$	%

EXPENSES:

BY CATEGORY

40	SALARIES	4,073,037	4,509,371	4,165,914	4,869,179	703,265	16.9%	359,808	8.0%
41	BENEFITS	1,538,359	1,742,284	1,545,195	1,844,118	298,923	19.3%	101,834	5.8%
42	SUPPLIES	489,363	566,061	443,081	521,125	78,044	17.6%	-44,936	-7.9%
43	MAINTENANCE	553,704	522,790	432,719	578,342	145,623	33.7%	55,552	10.6%
44	UTILITIES	648,615	675,341	647,128	689,842	42,714	6.6%	14,501	2.1%
45	SERVICES	3,094,777	3,519,690	3,640,165	3,595,472	-44,693	-1.2%	75,782	2.2%
46	SUNDRY	536,283	943,633	544,297	1,099,990	555,693	102.1%	156,357	16.6%
47	DEBT / EMERG MGT	1,542,786	1,929,229	-357,195	1,526,999	1,884,194	-527.5%	-402,230	-20.8%
48	XFR TO/FROM EQUIP REPL	1	0	0	0	0	0.0%	0	0.0%
49	CAPITAL	4,485,460	10,506,039	6,982,535	8,488,971	1,506,436	21.6%	-2,017,068	-19.2%
TOTAL EXPENSES:		16,962,385	24,914,438	18,043,839	23,214,038	5,170,199	28.7%	-1,700,400	-6.8%
OPERATIONAL EXPENSES:		10,934,139	12,479,170	11,418,499	13,198,068	1,779,569	15.6%	718,898	5.8%

BY FUND

01	GENERAL OPERATING FUND	8,298,883	8,914,611	7,162,063	8,817,529	1,655,466	23.1%	-97,082	-1.1%
02	ENTERPRISE OPERATING FUND	3,713,793	4,686,305	4,450,759	4,483,806	33,047	0.7%	-202,499	-4.3%
03	E M S FUND	1,202,632	1,286,657	1,304,828	1,392,896	88,068	6.7%	106,239	8.3%
04	HOTEL/MOTEL TAX FUND	657,212	581,140	410,451	429,499	19,048	4.6%	-151,641	-26.1%
05	STREETS/DRG & SW FUND	240,967	729,179	511,097	925,000	413,903	81.0%	195,821	26.9%
06	E D C FUND	18,900	212,432	14,921	381,462	366,541	2456.5%	169,030	79.6%
07	GREAT TX MOSQUITO FESTIVAL	210,176	253,203	210,472	300,626	90,154	42.8%	47,423	18.7%
101	CAPITAL IMPROV FUND	39,804	4,650,000	-920,855	5,000,000	5,920,855	-643.0%	350,000	7.5%
102	UNEMPLOY FUND - GOVT	0	0	0	0	0	0.0%	0	0.0%
103	BEAUTIFICATION FUND	4,515	6,400	2,071	6,210	4,139	199.9%	-190	-3.0%
104	POLICE FORFEITURE FUND	11,740	12,025	12,068	20,030	7,962	66.0%	8,005	66.6%
105	CONSTRUCTION FUND	935,104	1,251,213	1,547,747	282,501	-1,265,246	-81.7%	-968,712	-77.4%
106	EQUIP REPL FUND - GOVT	72,978	-117,960	-117,964	115,000	232,964	-197.5%	232,960	-197.5%
208	EQUIP REPL FUND - ENTERP	0	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	1,210,405	2,000,000	3,011,282	347,881	-2,663,401	-88.4%	-1,652,119	-82.6%
400	DEBT SERVICE	311,623	414,233	414,232	677,598	263,366	63.6%	263,365	63.6%
600	SELF-FUNDED HEALTH PLAN	33,653	35,000	30,667	34,000	3,333	10.9%	-1,000	-2.9%
TOTAL EXPENSES:		16,962,385	24,914,438	18,043,839	23,214,038	5,170,199	28.7%	-1,700,400	-6.8%
GENERAL FUNDS		9,671,978	15,500,076	9,179,332	14,340,650	5,161,318	56.2%	-1,159,426	-7.5%
GOVERNMENTAL FUNDS		2,641,510	3,476,844	2,866,001	4,107,081	1,241,080	43.3%	630,237	18.1%
TOTAL GOVERNMENTAL FUNDS		12,313,488	18,976,920	12,045,333	18,447,731	6,402,398	53.2%	-529,189	-2.8%
ENTERPRISE FUNDS		4,648,897	5,937,518	5,998,506	4,766,307	-1,232,199	-20.5%	-1,171,211	-19.7%
TOTAL EXPENSES:		16,962,385	24,914,438	18,043,839	23,214,038	5,170,199	28.7%	-1,700,400	-6.8%



2016 - 2017 BUDGET
CAPITAL PROJECTS / OUTLAY OVERVIEW

DEPT#	DEPARTMENT / FUND		BUDGET		EQUIP REPL	NET
			QTY	\$AMOUNT	\$AMOUNT	BUDGET
GOVERNMENTAL FUNDS						
GENERAL FUNDS						
01-401-4970	Administration Department	Keylock System Upgrade	1	30,000	0	30,000
01-404-4970	Municipal Court	Court Facility Outside Remodel	1	50,000	0	50,000
01-408-4920	Police Department	2017 Tahoe for Patrol Captain to Replace unit #848	1	35,315	0	35,315
01-408-4920	Police Department	2017 Tahoes to replace Unit #803 and #827	2	70,630	0	70,630
01-408-4920	Police Department	Equipment to outfit Vehicles	3	21,000	0	21,000
01-408-4940	Police Department	Tasers with Cameras	7	8,500	0	8,500
01-408-4940	Police Department	Ticket Writers	3	6,000	0	6,000
01-408-4970	Police Department	Miscellaneous Bldg., Jail, Parking Lot Repairs & Improvements		10,000	0	10,000
01-409-4940	Fire Department	Bunker Gear (sets)	3	10,800	0	10,800
01-409-4940	Fire Department	Radios APX4000	4	12,000	0	12,000
01-409-4940	Fire Department	Scott 2.2 SBCA	2	5,600	0	5,600
01-409-4940	Fire Department	5" Hose x 1,000 ft	1	6,000	0	6,000
01-411-4940	Street Department	16' Enclosed Trailer	1	5,500	0	5,500
01-413-4920	Sanitation	SEC Champion 36 yd Sideloader - 4700 Western Star	1	235,411	300,000	-64,589
01-413-4920	Sanitation	Heil 27 yd DP5000 Rearloader - 4700 Western Star	1	215,161	0	215,161
01-413-4920	Sanitation	Replace Grabber/Bucket Unit 1301	1	9,198	0	9,198
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	35' x 30' Warehouse Bldg. to Replace Sign Shop	1	45,800	0	45,800
01-414-4940	Service Center	Mezzanine # 1-inside of warehouse-added storage	1	33,899	0	33,899
01-416-4940	Parks Department	Toro 72" Zero Radius Mower	1	10,500	0	10,500
01-416-4940	Parks Department	72" Finish Mower for tractor	1	2,100	0	2,100
01-416-4970	Parks Department	Flooring Replacement at Event Center	1	19,800	0	19,800
01-416-4970	Parks Department	Paint Exterior of all Buildings at Stratton Ridge	1	15,000	0	15,000
01-416-4970	Parks Department	Refence outfield fences at Stratton Ridge & Double Gates	1	15,650	0	15,650
01-416-4970	Parks Department	Pool Deck - Seal Expansion Joints and Around Baby Pool	1	15,455	0	15,455
01-416-4970	Parks Department	Stratton Ridge Field - Bathroom Remodel	1	30,000	0	30,000
01-416-4970	Parks Department	Side Fence at Pool (250') Replaced	1	5,880	0	5,880
101-400-4980	Construction Fund - Govt	New Fire Station	1	4,000,000	0	4,000,000
101-400-4980	Construction Fund - Govt	Sidewalk and Street Improvements CO issued 2015-2016	1	1,000,000	0	1,000,000
380-400-4960	Chapter 380 Fund	Woodshore Development - Section #3	1	347,881	0	347,881
GENERAL FUNDS				6,293,080	300,000	5,913,080
OTHER GOVERNMENTAL FUNDS						
03-400-4920	EMS Fund	Ambulance Remount	1	107,000	50,000	57,000
03-400-4920	EMS Fund	Replacement Ambulance Cost About	1	5,000	0	5,000
03-400-4940	EMS Fund	Power Stretcher	1	23,995	0	23,995
03-400-4940	EMS Fund	Cardiac Monitors		31,000	0	31,000
05-400-4910	Streets, Drg. & Sidewalks Fund	Plantation Dr - From Main TO 288B - 2nd Phase		280,000	0	280,000
05-400-4910	Streets, Drg. & Sidewalks Fund	Contingency		20,000	0	20,000
05-400-4935	Streets, Drg. & Sidewalks Fund	Multi-City Drainage Study		175,000	0	175,000
05-400-4935	Streets, Drg. & Sidewalks Fund	Misc Drainage Projects		50,000	0	50,000
05-400-4960	Streets, Drg. & Sidewalks Fund	CDBG: Old Angleton (Main to Brazoswood)		250,000	0	250,000
05-400-4960	Streets, Drg. & Sidewalks Fund	City Portion		150,000	0	150,000
06-400-4975	Economic Development Corp	Misc Projects		21,462	0	21,462
OTHER GOVERNMENTAL FUNDS				1,113,457	50,000	1,063,457
GOVERNMENTAL FUNDS				7,406,537	350,000	6,976,537
ENTERPRISE FUNDS						
02-425-4920	Water & Sewer Fund	2008 F750 Series Boom Truck - 34,000 miles	1	63,500	0	63,500
02-425-4940	Water & Sewer Fund	WWTP: Upgrade Generator and Auto Transfer	1	180,000	0	180,000
02-425-4940	Water & Sewer Fund	WWTP: Install Smaller Blower Pkg. for Digester and Chamber	1	50,000	0	50,000
02-425-4940	Water & Sewer Fund	2016 John Deere 310L Loader Backhoe - 4 W-Drive	1	75,000	0	75,000
02-425-4970	Water & Sewer Fund	Well Building - Cobb Field Well	1	40,000	0	40,000
02-425-4972	Water & Sewer Fund	Iperl Meters - 5/8" & 1" Meters		20,000	0	20,000
02-425-4972	Water & Sewer Fund	1 1/2"- 3"		5,000	0	5,000
02-425-4972	Water & Sewer Fund	MXU Transmitters for Meters		20,000	0	20,000
02-425-4972	Water & Sewer Fund	Replacement Hubs, Misc Parts		15,000	0	15,000
02-425-4972	Water & Sewer Fund	Miscellaneous		10,000	0	10,000
02-425-4980	Water & Sewer Fund	Water System Improvements - Barbara Dr - replace 4" & 2" Main		40,000	0	40,000
02-425-4981	Water & Sewer Fund	Pipe Burst - Commerce to Dream Center Bldg		150,000	0	150,000
02-425-4981	Water & Sewer Fund	Other Projects		131,433	0	131,433
105-400-4982	Construction Fund - Enterprise	BASF Reclaimed Water Project		282,501	0	282,501
TOTAL ENTERPRISE FUNDS				1,082,434	0	1,082,434
TOTAL ALL FUNDS				8,488,971	350,000	8,058,971

Tangible items with a useful life greater than 2 year with a value of \$5,000 or greater.



CASH / FUND BALANCE
PROJECTIONS
BUDGET: FY 2016 - 2017

CASH & INVESTMENTS		ACTUAL	PROJECTn	BUDGET	
		Cash as of 09/30/15	Cash as of 09/30/16	2016-2017 Activity	Cash as of 09/30/17
01	GENERAL FUND	2,719,902	3,693,446	-198,966	3,494,480
02	ENTERPRISE FUND	1,509,897	1,362,242	0	1,362,241
03	E M S FUND	246,061	88,602	17,628	106,230
04	HOTEL/MOTEL TAX FUND	575,300	1,051,464	117,255	1,168,719
05	STREETS/DRG & SW FUND	2,570,004	2,851,701	212,691	3,064,392
06	E D C FUND	2,693,254	2,901,251	5,681	2,906,932
07	GREAT TX MOSQUITO FESTIVAL	174,292	135,174	1,274	136,448
101	CAPITAL IMPROV FUND	4,102,859	5,034,991	-4,991,500	43,491
102	UNEMPLOY FUND - GOVT	193,060	193,641	-30	193,611
103	BEAUTIFICATION FUND	11,327	15,554	0	15,554
104	POLICE FORFEITURE FUND	48,092	60,081	0	60,081
105	CONSTRUCTION FUND	-3,619	-13,092	75,199	62,107
106	EQUIP REPL FUND - GOVT	1,942,400	2,140,036	-35,000	2,105,036
208	EQUIP REPL FUND - ENTERP	442,636	443,899	1,225	445,124
210	UNEMPLOY FUND - ENTERPRISE	79,950	80,156	200	80,356
380	CHAPTER 380 FUND	1,197,615	-1,765,001	-197,881	-1,962,882
400	DEBT SERVICE FUND	12,610	197,610	196,710	394,320
	Kroger Reserve (included in Fund #400)	0	185,000	185,000	370,000
600	SELF-FUNDED HEALTH PLAN	245,532	245,742	210	245,952
TOTALS:		18,761,172	18,717,497	-4,795,304	13,922,193

FUND BALANCE:		ACTUAL	PROJECTn	BUDGET	
		FB as of 09/30/15	FB as of 09/30/16	2016-2017 Accrual	FB as of 09/30/17
01	GENERAL FUND	3,341,548	4,315,092	-198,966	4,116,126
02	ENTERPRISE FUND	7,876,581	7,728,926	0	7,728,925
03	E M S FUND	144,098	-13,361	17,628	4,267
04	HOTEL/MOTEL TAX FUND	765,095	1,241,259	117,255	1,358,514
05	STREETS/DRG & SW FUND	2,580,643	2,862,340	212,691	3,075,031
06	E D C FUND	2,693,254	2,901,251	5,681	2,906,932
07	GREAT TX MOSQUITO FESTIVAL	173,052	133,934	1,274	135,208
101	CAPITAL IMPROV FUND	4,102,859	5,034,991	-4,991,500	43,491
102	UNEMPLOY FUND - GOVT	192,289	192,870	-30	192,840
103	BEAUTIFICATION FUND	11,326	15,553	0	15,553
104	POLICE FORFEITURE FUND	8,346	20,335	0	20,335
105	CONSTRUCTION FUND	5,756,854	5,747,381	75,199	5,822,580
106	EQUIP REPL FUND - GOVT	3,642,399	3,845,196	-35,000	3,810,196
208	EQUIP REPL FUND - ENTERP	442,637	443,859	1,225	445,084
210	UNEMPLOY FUND - ENTERPRISE	79,950	80,156	200	80,356
380	CHAPTER 380 FUND	0	0	0	0
400	DEBT SERVICE FUND	12,610	197,610	196,710	394,320
600	SELF-FUNDED HEALTH PLAN	245,532	245,742	210	245,952
TOTALS:		32,069,073	34,993,134	-4,597,423	30,395,711



EMPLOYEE SUMMARY

BUDGET: FISCAL YEAR 2016-2017

	2016-2017				2015-2016				2014-2015			
	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	56	10	0	0	55	7	0	0	55	8	0	0
3 PARKS, RECREATION, & TOURISM	7	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	6
	97	14	26	6	95	11	26	6	95	12	26	6
1 01-401 ADMINISTRATION	2	0	0	0	2	0	0	0	2	0	0	0
2 01-404 MUNICIPAL COURT	4	0	0	0	4	0	0	0	4	0	0	0
1 01-405 FINANCE	2	0	0	0	2	0	0	0	2	0	0	0
2 01-407 CODE ENFORCE / BUILDING	3	0	0	0	3	0	0	0	3	0	0	0
2 01-408 POLICE	35	9	0	0	34	6	0	0	34	6	0	0
2 01-410 FIRE MARSHALL	1	0	0	0	1	0	0	0	1	0	0	0
4 01-411 STREETS & DRAINAGE	9	0	0	2	9	0	0	2	9	0	0	2
4 01-413 SANITATION	10	0	0	4	10	0	0	4	10	0	0	4
4 01-414 SERVICE CENTER	4	0	0	0	4	0	0	0	4	0	0	0
3 01-416 PARKS & RECREATION	6	4	25	0	5	4	25	0	5	4	25	0
4 02-423 WATER UTILITIES ADMIN	2	0	0	0	2	0	0	0	2	0	0	0
4 02-425 OPERATIONS	5	0	0	0	5	0	0	0	5	0	0	0
2 03-400 EMS FUND	13	1	0	0	13	1	0	0	13	1	0	0
3 04-400 HOTEL/MOTEL TAX FUND	1	0	0	0	1	0	0	0	1	0	0	0
3 07-400 GREAT TX MOSQUITO FESTIVAL	0	0	1	0	0	0	1	0	0	0	1	0
	97	14	26	6	95	11	26	6	95	11	26	6



**BUDGET: FY 2016-2017
INTERFUND TRANSFERS**

	Transfer Description	01	102	103	400	03	04	05	06	07	02	NET
1	Administrative Fees - Hotel/Motel	-40,000					40,000					0
3	Administrative Fees - EDC	-50,000							50,000			0
4	Beautification Funding	6,000		-6,000								0
5	Unemployment Reimbursement	-4,500	4,500									0
6	EMS Shortfall	332,597				-332,597						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	-268,596							268,596			0
10	Certificates of Obligation, Series 2013				-313,023				313,023			0
11	Service Center Transfers	-105,000			5,000						100,000	0
12	Kroger Reserve	100,910			-185,000				84,090			0
13	Kroger Rebate Est	111,136			-203,750				92,614			0
14	Shared Expenses: Parks Office / CVB	-73,746					73,746					0
15	Great TX Mosquito Festival						125,000			-125,000		0
		-51,676	4,500	-6,000	-701,773	-327,597	238,746	50,000	808,323	-125,000	110,477	0



EQUIPMENT REPLACEMENT

BUDGET: FY 2016-2017

GOVERNMENTAL FUNDS: Fund #106

Actual Cash	09/30/2015	1,942,400
Estimated Cash	09/30/2016	2,140,036

2016 - 2017 Budget:

SOURCES:

Change-in-Value / Interest Income	80,000
Transfers into Equipment Replacement	235,000

USES:

01-413 Garbage Trucks (2)	-300,000
03-400 Ambulance Remount	-50,000

Estimated Cash	09/30/2017	2,105,036
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ENTERPRISE FUND Fund #208

Actual Cash	09/30/2015	442,636
Estimated Cash	09/30/2016	443,899

2016 - 2017 Budget:

SOURCES:

Change-in-Value / Interest Income	1,225
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USES:

No Activity	0
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Estimated Cash	09/30/2017	445,124
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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
	09/30/2015	2,385,036
	Est 09/30/2016	2,583,935
	Est 09/30/2017	2,550,160



**BUDGET: FY 2016-2017
RECONCILIATION TO ACCRUAL**

ACCT#	DESCRIPTION	2016-2017 BUDGET
02-425-5500	ADJUSTMENT: CAPITAL OUTLAY	-799,933
02-426-5525	DEPRECIATION - DEPT 25	710,000
02-426-5535	SERIES 2009 YE PRINCIPAL ADJ	-130,000
02-426-5536	SERIES 2013 YE PRINCIPAL ADJ	-200,000
105-400-5525	DEPRECIATION - DEPT 25	203,939
105-400-5500	ADJUSTMENT: CAPITAL OUTLAY	-1,547,747
380-400-5540	REC TO ACCRUAL	-347,881
380-3901	REC TO ACCRUAL	-150,000

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.

CHANGES TO THE CITY MANAGER'S PROPOSED BUDGET:

FUND / ACCT#	DESCRIPTION	BEGINNING BALANCE	CHANGE TO PROPOSED BUDGET			ENDING BALANCE
			DEBIT	CREDIT	CHG	
10 01-3010	TAX - AD VALOREM CURRENT M&O	-2,775,495	101,188		101,188	-2,674,307
400-3010	TAX - AD VALOREM CURRENT I&S	-170,691		344	-344	-171,035
	Transfer from Hotel/Motel to GTMF	-2,946,186	226,188	250,344	-24,156	-2,970,342
11 01-401-4660	SPECIAL PROJECTS	53,000	28,218		28,218	81,218
	Added money for WiFi Project	-3,063,877	254,406	250,688	3,718	-3,060,159

01	GENERAL OPERATING FUND	-23,769	326,897	151,700	175,197	-198,966
02	WATER & SEWER OPERATING FUND	0	9,492	9,492	0	0
03	E M S FUND	0	0	17,628	-17,628	17,628
04	HOTEL/MOTEL TAX FUND	240,899	125,000	1,356	123,644	117,255
05	STREET, DRG, & SIDEWALKS FUND	212,691			0	212,691
06	E D C	5,681			0	5,681
07	GREAT TX MOSQUITO FESTIVAL	-123,726	0	125,000	-125,000	1,274
101	CONSTRUCTION FUND - GOVT	-4,991,500			0	-4,991,500
102	UNEMPLOYMENT FUND	-30			0	-30
103	BEAUTIFICATION FUND	50,000	50,000	0	50,000	0
104	POLICE FORFEITURE FUND	0			0	0
105	CONSTRUCTION FUND - ENTERPRISE	75,199			0	75,199
106	EQUIPMENT REPLACEMENT FUND - GOVT	-35,000			0	-35,000
208	EQUIPMENT REPLACEMENT FUND - ENTERPRISE	1,225			0	1,225
210	UNEMPLOYMENT FUND - ENTERPRISE	200			0	200
380	CHAPTER 380 FUND	-197,881			0	-197,881
400	DEBT SERVICE FUND	196,366	0	344	-344	196,710
600	HEALTHCARE FUND	210			0	210
		-4,589,435	511,389	305,520	205,869	-4,795,304

General Funds	-5,197,970	376,897	151,700	225,197	-5,423,167
Special Revenue Funds	531,911	125,000	144,328	-19,328	551,239
Governmental Funds	-4,666,059	501,897	296,028	205,869	-4,871,928
Enterprise Funds	76,624	9,492	9,492	0	76,624
TOTAL:	-4,589,435	511,389	305,520	205,869	-4,795,304

CHANGES TO THE CITY MANAGER'S PROPOSED BUDGET:

FUND / ACCT#	DESCRIPTION	BEGINNING BALANCE	CHANGE TO PROPOSED BUDGET			ENDING BALANCE
			DEBIT	CREDIT	CHG	
10 01-3010	TAX - AD VALOREM CURRENT M&O	-2,775,495	101,188		101,188	-2,674,307
400-3010	TAX - AD VALOREM CURRENT I&S	-170,691		344	-344	-171,035
	Transfer from Hotel/Motel to GTMF	-2,946,186	226,188	250,344	-24,156	-2,970,342
11 01-401-4660	SPECIAL PROJECTS	53,000	28,218		28,218	81,218
	Added money for WiFi Project	-3,063,877	254,406	250,688	3,718	-3,060,159

01	GENERAL OPERATING FUND	-23,769	326,897	151,700	175,197	-198,966
02	WATER & SEWER OPERATING FUND	0	9,492	9,492	0	0
03	E M S FUND	0	0	17,628	-17,628	17,628
04	HOTEL/MOTEL TAX FUND	240,899	125,000	1,356	123,644	117,255
05	STREET, DRG, & SIDEWALKS FUND	212,691			0	212,691
06	E D C	5,681			0	5,681
07	GREAT TX MOSQUITO FESTIVAL	-123,726	0	125,000	-125,000	1,274
101	CONSTRUCTION FUND - GOVT	-4,991,500			0	-4,991,500
102	UNEMPLOYMENT FUND	-30			0	-30
103	BEAUTIFICATION FUND	50,000	50,000	0	50,000	0
104	POLICE FORFEITURE FUND	0			0	0
105	CONSTRUCTION FUND - ENTERPRISE	75,199			0	75,199
106	EQUIPMENT REPLACEMENT FUND - GOVT	-35,000			0	-35,000
208	EQUIPMENT REPLACEMENT FUND - ENTERPRISE	1,225			0	1,225
210	UNEMPLOYMENT FUND - ENTERPRISE	200			0	200
380	CHAPTER 380 FUND	-197,881			0	-197,881
400	DEBT SERVICE FUND	196,366	0	344	-344	196,710
600	HEALTHCARE FUND	210			0	210
		-4,589,435	511,389	305,520	205,869	-4,795,304

General Funds	-5,197,970	376,897	151,700	225,197	-5,423,167
Special Revenue Funds	531,911	125,000	144,328	-19,328	551,239
Governmental Funds	-4,666,059	501,897	296,028	205,869	-4,871,928
Enterprise Funds	76,624	9,492	9,492	0	76,624
TOTAL:	-4,589,435	511,389	305,520	205,869	-4,795,304



BUDGET: FISCAL YEAR 2016 - 2017

BUDGET CALENDAR

MAY 2016					
05/10/16	Tuesday	Revenue Projections for Fiscal Year 2016-2017 completed.			
05/12/16	Thursday	City Council Meeting			
05/24/16	Tuesday	Meeting to review packets; Budget Packets available to Department Heads.			
JUNE 2016					
06/03/16	Friday	Budget Packets and Projections are due. (DON'T BE LATE).			
06/04/16 - 06/12/16		City Manager reviews initial draft of Budget.			
06/09/16	Thursday	City Council Meeting			
06/14/16 - 06/16/16		Review of Departmental Budgets with City Manager.			
06/14/16 - 06/16/16	DEPARTMENTAL REVIEW	Department			
		Tentative Schedule:			
		Code Enforcement / Building	06/14/16	9:00am	Doug Caffey
		Parks & Recreation	06/14/16	2:00pm	Dana Pomeranke
		Hotel/Motel Tax Fund	06/14/16	2:00pm	Dana Pomeranke
		Great TX Mosquito Festival	06/14/16	2:00pm	Dana Pomeranke
		Clute Visitor's Bureau	06/14/16	2:00pm	Angel Cowley
		Streets	06/15/16	9:00am	John Wilkinson
		Service Center	06/15/16	9:00am	John Wilkinson
		Sanitation	06/15/16	9:00am	John Wilkinson
		Street/Drg & Sidewalks Fund	06/15/16	9:00am	John Wilkinson
		Enterprise Fund	06/15/16	9:00am	John Wilkinson
		EMS / Fire Marshall	06/15/16	2:00pm	Mike Waguespack
		Fire	06/15/16	9:00am	Mike Doucet
		Police / Forfeiture	06/15/16	2:00pm	Randy Bratton
		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			06/17/16	CITY MANAGER	
06/17/16	Friday	All corrections and adjustments made during review will be turned into Finance for consolidation (including Police Department).			
06/18/16 - 06/30/16		Final review and initial budget book production.			
06/23/16	Thursday	City Council Meeting			
06/30/16	Thursday	City Manager submits proposed budget to City Council and Official copy to the City Clerk (according to the Charter).			
JULY 2016					
07/14/16	Thursday	City Council Meeting			
07/16/16	Saturday	Budget Workshop 8:00am Clute City Hall			
07/19/16	Tuesday	Budget Workshop follow up 6:30am Clute City Hall			
07/25/16	Monday	Deadline for chief appraiser to certify rolls to taxing units.			
07/28/16	Thursday	City Council Meeting			
07/29/16	Friday	Tax Office provides calculation of effective and rollback tax rates.			
AUGUST 2016					
08/09/16	Tuesday	Final 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.			
08/11/16	Thursday	City Council Meeting			
08/18/16	Thursday	Publication of 2-Public Hearings on the Tax Rate in the Facts by Tax Office. (prior to 08/20/16)			
08/24/16	Wednesday	Publication of a Public Hearing on the Budget.			
08/25/16	Thursday	1st Public Hearing on Tax Rate 6:30pm Clute City Hall.			
08/25/16	Thursday	City Council Meeting			
SEPTEMBER 2016					
09/06/16	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 2016-2017 Budget.			
09/08/16	Thursday	City Council Meeting; Publication of Notice of Tax Revenue Increase			
09/13/16	Tuesday	Special Council Meeting: Adopt 2016-2017 Budget Ordinance (not later than the 25th) 6:30pm City Hall			
09/15/16	Thursday	Special Council Meeting: Adopt Property Tax Rate Ordinance (not later than the 22nd) 6:30pm City Hall.			
09/22/16	Thursday	City Council Meeting			
OCTOBER 2016					
10/01/16	Saturday	Fiscal Year 2016-2017 begins.			



BUDGET: FISCAL YEAR 2016 - 2017 PROPERTY TAX SCHEDULE

FISCAL YEAR	TAXABLE VALUE			CITY RATE / \$100						TAX COLLECTIONS				TRUTH-IN-TAXATION		
	TOTAL	CHG %	NEW	M & O		I & S		TOTAL LEVY		BUDGET	CURRENT		CHG %	% OF LEVY	EFFECTIVE	ROLLBACK
				RATE	AMOUNT	RATE	AMOUNT	RATE	AMOUNT		BUDGET	ACTUAL				
2016 - 2017	\$450,621,613	13.7%	\$15,905,792	\$0.604349	2,723,327	\$0.038651	174,170	0.643000	\$2,897,497	\$2,845,342	E 11.3%	E 98.2%	0.594975	0.681969		
2015 - 2016	396,333,943	12.0%	8,563,867	0.6590	2,605,434	0.0000	0	0.6590000	2,605,434	2,546,545	E 10.0%	98.1%	0.610226	0.659044		
2014 - 2015	353,895,089	5.7%	8,097,768	0.6720	2,378,175	0.0000	0	0.6720000	2,378,175	2,247,783	A 5.9%	97.8%	0.647661	0.699473		
2013 - 2014	334,702,083	4.0%	6,513,567	0.6720	2,249,198	0.0000	0	0.6720000	2,249,398	2,141,688	A 5.2%	97.5%	0.644600	0.696200		
2012 - 2013	321,881,994	4.4%	7,344,685	0.6720	2,163,047	0.0000	0	0.6720000	2,163,047	2,030,964	A 5.1%	96.4%	0.661736	0.714674		
2011 - 2012	308,276,042	-2.9%	3,854,100	0.6720	2,071,615	0.0000	0	0.6720000	2,071,615	1,970,351	A 0.1%	95.7%	0.687943	0.742978		
2010 - 2011	317,521,577	-2.6%	3,951,935	0.6720	2,133,745	0.0000	0	0.6720000	2,133,745	2,038,313	A -3.6%	92.9%	0.672720	0.726537		
2009 - 2010	325,837,798	12.5%		0.6720	2,189,630	0.0000	0	0.6720000	2,189,630	2,120,000	A 7.2%	93.9%	0.622423	0.672216		
2008 - 2009	289,600,433	5.3%		0.6930	2,006,931	0.0000	0	0.6930000	2,006,931	1,907,250	A 7.0%	95.6%				
2007 - 2008	274,935,244	1.6%		0.6980	1,919,048	0.0000	0	0.6980000	1,919,048	1,874,000	A -1.3%	93.4%				
2006 - 2007	270,480,926	13.4%		0.7130	1,928,529	0.0000	0	0.7130000	1,928,529	1,914,890	A 9.6%	94.2%				
2005 - 2006	238,443,568	7.6%		0.7230	1,723,947	0.0000	0	0.7230000	1,723,947	1,706,351	A 9.0%	96.1%				
2004 - 2005	221,657,123			0.7230	1,602,581	0.0000	0	0.7230000	1,602,581	1,604,470	A 2.5%	94.9%				
2003 - 2004				0.7230		0.0000		0.7230000		1,554,888	A					
2002 - 2003				0.7230		0.0000		0.7230000		1,454,011	A					
2001 - 2002				0.7230		0.0000		0.7230000		1,386,562	A					
2000 - 2001				0.7230		0.0000		0.7230000		1,322,865	A					
1999 - 2000				0.7260		0.0000		0.7260000		1,240,867	A					
1998 - 1999				0.7260		0.0000		0.7260000		1,175,634	A					

E - Estimate / Projection
A - Actual

DETAILED REVENUE BUDGET BY FUND

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017		INC BUD-PROJ		INC FROM BUDGET		COMMENTS
		ACTUAL	BUDGET	BUDGET	PROJECTN	BUDGET	BUDGET	\$	%	\$	%	
01-3010	TAX - AD VALOREM: CURRENT	2,324,667	2,546,545	2,557,483		2,674,307		116,844	4.6%	127,762	5.0%	
01-3020	TAX - AD VALOREM: DELINQUENT	43,474	50,000	33,399		40,000		6,601	19.8%	-10,000	-20.0%	
01-3030	TAX - AD VALOREM: PEN & INTRST	27,950	32,500	26,264		30,000		3,736	14.2%	-2,500	-7.7%	
01-3070	TAX - SALES TAX REVENUE	1,111,781	1,076,960	1,131,074		1,130,540		-534	0.0%	53,580	5.0%	
01-3070A	TAX - SALES TAX - NEW KROGER	0	0	87,559		247,500		159,941	182.7%	247,500	0.0%	
01-3075	TAX - BINGO TAX	0	0	13		0		-13	-100.0%	0	0.0%	
01-3080	TAX - INDUSTRIAL DISTRICT	1,450,322	1,473,527	1,473,528		1,497,100		23,572	1.6%	23,573	1.6%	1.6% Increase
01-3090	TAX - FRANCHISE/UTILITIES	573,395	570,000	574,751		575,000		249	0.0%	5,000	0.9%	
01-3095	TAX - MIXED BEVERAGE TAX	28,770	28,000	29,139		30,000		861	3.0%	2,000	7.1%	
01-3100	MC - MUNICIPAL COURT REVENUE	478,449	530,000	293,276		395,000		101,724	34.7%	-135,000	-25.5%	
01-3101	MC - TECHNOLOGY REVENUE	13,737	15,033	6,777		10,500		3,723	54.9%	-4,533	-30.2%	
01-3102	MC - SECURITY REVENUE	10,300	11,273	4,859		7,900		3,041	62.6%	-3,373	-29.9%	
01-3103	MC - JUDICIAL SUPPORT REVENUE	1,466	1,319	1,192		1,250		58	4.9%	-69	-5.2%	
01-3105	MC - WARRANT SECTION	59,839	65,000	48,141		60,000		11,859	24.6%	-5,000	-7.7%	
01-3130	PMT - LIENS REVENUE	20,352	22,500	23,153		23,000		-153	-0.7%	500	2.2%	
01-3135	PMT - CONTRACT SERVICES/MOWING	75	175	5,430		5,000		-430	-7.9%	4,825	2757.1%	
01-3140	PMT - OCCUPATIONAL TAX	4,851	5,500	4,289		4,500		211	4.9%	-1,000	-18.2%	
01-3145	PMT - ZONING FEES	0	150	0		150		150	0.0%	0	0.0%	
01-3150	PMT - BUILDING PERMITS	169,698	80,000	95,518		80,000		-15,518	-16.2%	0	0.0%	
01-3151	PMT - HEALTH FEES	10,130	10,500	9,720		10,000		280	2.9%	-500	-4.8%	
01-3155	PMT - ALARM	6,203	6,000	7,043		7,000		-43	-0.6%	1,000	16.7%	
01-3156	PMT - STORM WATER PERMITS	2,835	750	1,665		1,500		-165	-9.9%	750	100.0%	
01-3160	PMT - ELECTRICAL PERMITS	14,440	12,000	10,228		11,000		772	7.5%	-1,000	-8.3%	
01-3165	PMT - CERTIF OF OCCUPANCY	1,018	2,000	1,185		1,100		-85	-7.2%	-900	-45.0%	
01-3170	PMT - PLUMBING PERMITS	6,055	5,000	4,963		4,500		-463	-9.3%	-500	-10.0%	
01-3175	PMT - IRRIGATION	441	326	960		750		-210	-21.9%	424	130.1%	
01-3180	PMT - A/C & HEATING PERMITS	3,957	3,500	4,309		4,000		-309	-7.2%	500	14.3%	
01-3185	PMT - GAS PERMITS	1,504	1,250	950		1,000		50	5.3%	-250	-20.0%	
01-3190	MISCELLANEOUS REVENUE	124,903	60,000	55,868		60,000		4,132	7.4%	0	0.0%	
01-3195	CREDIT CARD PROCESS FEES	2,872	3,000	9,741		32,250		22,509	231.1%	29,250	975.0%	
01-3197	MC - CASH OVER/SHORT	-38	0	-10		0		10	-100.0%	0	0.0%	
01-3199	MISC ADJUSTMENTS	0	0	0		0		0	0.0%	0	0.0%	
01-3210	FILING FEES	60	60	60		40		-20	-33.3%	-20	-33.3%	
01-3220	INTEREST INCOME	686	431	4,742		4,500		-242	-5.1%	4,069	944.1%	
01-3221	CHANGE IN VALUE - UBS	4,882	6,500	3,548		4,500		952	26.8%	-2,000	-30.8%	
01-3229	SALE OF ASSETS	0	25,000	35,461		25,000		-10,461	-29.5%	0	0.0%	
01-3230	GRB - GARBAGE FEES	1,250,243	1,240,000	1,255,546		1,331,000		75,454	6.0%	91,000	7.3%	6% Increase
01-3235	GRB - PENALTY GARBAGE FEES	18,833	18,000	15,955		16,000		45	0.3%	-2,000	-11.1%	
01-3240	GRB - GARBAGE CONTRACT FEES	0	0	0		0		0	0.0%	0	0.0%	
01-3245	GRB - REFRIGERANT RECOVERY FEE	0	0	0		0		0	0.0%	0	0.0%	
01-3250	GRB - GARBAGE BAG SALES	26,598	25,750	26,402		26,000		-402	-1.5%	250	1.0%	
01-3255	GRB - RECYCLE BAG SALES	3,371	3,150	3,380		3,250		-130	-3.8%	100	3.2%	
01-3257	APT INSPECTION BILLING	65,520	65,500	65,661		65,500		-161	-0.2%	0	0.0%	
01-3258	FIRE SERVICE BILLING	0	0	0		0		0	0.0%	0	0.0%	
01-3260	PKS: PARKS & REC REVENUE	8,010	9,000	8,440		8,500		60	0.7%	-500	-5.6%	
01-3261	PKS: FITNESS CENTER REVENUE	28,936	30,000	29,326		30,000		674	2.3%	0	0.0%	

DETAILED REVENUE BUDGET BY FUND

ACCT#	DESCRIPTION	2014-2015	2015-2016		2016-2017		INC BUD-PROJ		INC FROM BUDGET		COMMENTS
		ACTUAL	BUDGET	PROJECTn	BUDGET	BUDGET	\$	%	\$	%	
01-3262	PKS: COMMUNITY CENTER REVENUE	5,050	0	0	0	0	0	0.0%	0	0.0%	
01-3263	PKS: STRATTON RDG CONCESSION REV	6,010	9,000	6,804	6,750	-54	-0.8%	-2,250	-25.0%		
01-3264	PKS: SOFTBALL/BASEBALL REVENUE	30,580	40,000	30,506	30,500	-6	0.0%	-9,500	-23.8%		
01-3265	PKS: POOL REVENUES	37,217	33,000	38,647	37,500	-1,147	-3.0%	4,500	13.6%		
01-3266	PKS: EVENT CENTER REVENUE	22,060	15,000	26,665	25,000	-1,665	-6.2%	10,000	66.7%		
01-3269	PKS: OTHER PARKS REVENUE	261	0	0	0	0	0.0%	0	0.0%		
01-3275	DONATIONS/GIFT REVENUE	154,838	0	3,435	1,000	-2,435	-70.9%	1,000	0.0%		
01-3280	GRANT REVENUE	5,173	2,500	2,134	2,000	-134	-6.3%	-500	-20.0%		
01-3281	IKE RECOVERY	0	0	0	0	0	0.0%	0	0.0%		
01-3282	BISD SECURITY REVENUE	0	0	0	0	0	0.0%	0	0.0%		
01-3283	RICHWOOD FEES	6,000	0	1,790	0	-1,790	-100.0%	0	0.0%		
01-3295	INTERFUND: FROM EQUIP REPL 106	0	0	0	0	0	0.0%	0	0.0%		
01-3300	ISSUANCE OF CAPITAL LEASE	175,426	0	0	0	0	0.0%	0	0.0%		
01-3400	INSURANCE RECOVERY	32,079	15,000	5,562	5,000	-562	-10.1%	-10,000	-66.7%		
FUND# 01 Total		8,375,279	8,150,699	8,066,511	8,566,887	500,376	6.2%	416,188	5.1%		
02-3010	W/S - WATER SERVICE REVENUE	1,695,220	1,935,000	1,962,726	2,060,862	98,136	5.0%	125,862	6.5%	5% Increase	
02-3020	W/S - SEWER SERVICE REVENUE	1,568,242	1,851,000	1,898,239	1,993,151	94,912	5.0%	142,151	7.7%	5% Increase	
02-3021	W/S - WWTP SEPTAGE & PERMIT FE	0	0	7,105	5,000	-2,105	-29.6%	5,000	0.0%		
02-3025	W/S - LATE PENALTY	44,723	45,000	45,125	45,000	-125	-0.3%	0	0.0%		
02-3030	W/S - WATER TAP FEE	2,600	3,200	7,861	5,700	-2,161	-27.5%	2,500	78.1%		
02-3040	W/S - SEWER TAP FEE	1,500	1,500	2,000	2,000	0	0.0%	500	33.3%		
02-3041	W/S - DISCONNECT FEE	31,654	35,000	26,025	27,500	1,475	5.7%	-7,500	-21.4%		
02-3042	W/S - CONNECT FEE	8,600	8,250	9,550	9,500	-50	-0.5%	1,250	15.2%		
02-3043	W/S - METER REPL & LABOR	201	0	1,761	1,750	-11	-0.6%	1,750	0.0%		
02-3050	W/S - BASF RECLAIMED WATER	0	0	0	40,000	40,000	0.0%	40,000	0.0%	BASF Reclaimed Water Start-Up	
02-3060	RICHWOOD - CONTRIBUTION-WWTP	205,902	247,835	236,193	205,000	-31,193	-13.2%	-42,835	-17.3%		
02-3061	RICHWOOD - WW TRANS LINE LEASE	133,299	134,366	134,367	135,592	1,225	0.9%	1,226	0.9%		
02-3063	RICHWOOD - CONTRIB-DIFFUSION	0	0	52,836	54,378	1,542	2.9%	54,378	0.0%		
02-3190	MISCELLANEOUS REVENUE	4,687	1,000	51,937	5,000	-46,937	-90.4%	4,000	400.0%		
02-3195	CONTRIBUTED CAPITAL RESERVES	3,575	0	0	0	0	0.0%	0	0.0%		
02-3197	W/S - CASH OVER/SHORT	-74	-49	-20	0	20	-100.0%	49	-100.0%		
02-3199	MISC ADJUSTMENTS	0	0	0	0	0	0.0%	0	0.0%		
02-3220	INTEREST INCOME	377	250	2,238	2,250	12	0.5%	2,000	800.0%		
02-3221	CHANGE IN VALUE - UBS	103	75	113	100	-13	-11.5%	25	33.3%		
02-3229	SALE OF ASSETS	0	1,500	2,000	1,500	-500	-25.0%	0	0.0%		
02-3280	GRANT REVENUE	0	0	0	0	0	0.0%	0	0.0%		
02-3803	SPENDING FROM RESERVES	0	0	0	0	0	0.0%	0	0.0%		
FUND# 02 Total		3,640,609	4,263,927	4,440,056	4,594,283	154,227	3.5%	330,356	7.7%		
03-3010	EMS - AMBULANCE CALL RECEIPTS	673,510	685,000	707,002	742,352	35,350	5.0%	57,352	8.4%	Increase due to new billing company	
03-3020	EMS - VOLUNTARY - UTILITY BILLS	248,205	243,500	248,444	248,000	-444	-0.2%	4,500	1.8%		
03-3030	EMS - DONATIONS/FUND RAISERS	9,756	9,500	9,656	9,500	-156	-1.6%	0	0.0%		
03-3060	PERMIT FEES	260	250	240	250	10	4.2%	0	0.0%		
03-3190	MISCELLANEOUS REVENUE	965	500	490	500	10	2.0%	0	0.0%		
03-3199	MISC ADJUSTMENTS	0	0	0	0	0	0.0%	0	0.0%		
03-3220	INTEREST INCOME	25	20	137	125	-12	-8.8%	105	525.0%		
03-3280	GRANT REVENUE	2,064	2,000	2,448	2,200	-248	-10.1%	200	10.0%		

DETAILED REVENUE BUDGET BY FUND

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017		INC BUD-PROJ		INC FROM BUDGET		COMMENTS
		ACTUAL	BUDGET	BUDGET	PROJECTn	BUDGET	BUDGET	\$	%	\$	%	
03-3283	RICHWOOD FEES	70,000	75,000	75,000	75,000	80,000	80,000	5,000	6.7%	5,000	6.7%	
03-3300	ISSUANCE OF CAPITAL LEASE	17,054	0	0	0	0	0	0	0.0%	0	0.0%	
03-3400	INSURANCE RECOVERY	5,011	0	1,244	0	0	0	-1,244	-100.0%	0	0.0%	
FUND# 03 Total		1,026,650	1,015,770	1,044,661	1,044,661	1,082,927	1,082,927	38,266	3.7%	67,157	6.6%	
04-3010	TAX - HOTEL/MOTEL TAX REVENUE	864,774	850,000	780,033	780,033	780,000	780,000	-33	0.0%	-70,000	-8.2%	Flat
04-3015	TAX - LATE PENALTY REVENUE	0	0	0	0	0	0	0	0.0%	0	0.0%	
04-3110	SPECIAL OLYMPICS REVENUE	4,900	0	4,000	4,000	4,000	4,000	0	0.0%	4,000	0.0%	
04-3115	FIESTA CLUTE	0	0	0	0	0	0	0	0.0%	0	0.0%	
04-3120	GO-CLUTE-COM CAR & BIKE SHOW	0	0	0	0	0	0	0	0.0%	0	0.0%	
04-3190	MISCELLANEOUS REVENUE	0	0	30	30	0	0	-30	-100.0%	0	0.0%	
04-3220	INTEREST INCOME	189	50	1,474	1,500	1,500	1,500	26	1.8%	1,450	2900.0%	
04-3300	GTMF-MOSQUITO CHASE	0	0	0	0	0	0	0	0.0%	0	0.0%	
04-3310	GTMF- MISC. REVENUE	0	0	0	0	0	0	0	0.0%	0	0.0%	
04-3320	GTMF-CONTEST/ADULT-CHILDREN	0	0	0	0	0	0	0	0.0%	0	0.0%	
04-3330	GTMF-ADMISSION/TICKETS	0	0	0	0	0	0	0	0.0%	0	0.0%	
04-3340	GTMF-BEER	0	0	0	0	0	0	0	0.0%	0	0.0%	
04-3345	GTMF-ICE	0	0	0	0	0	0	0	0.0%	0	0.0%	
04-3350	GTMF-FOOD/NON-FOOD BOOTHS	0	0	0	0	0	0	0	0.0%	0	0.0%	
04-3360	GTMF-CARNIVAL	0	0	0	0	0	0	0	0.0%	0	0.0%	
04-3370	GTMF-SOUVENIR BOOTH	0	0	0	0	0	0	0	0.0%	0	0.0%	
04-3390	GTMF-SPONSORSHIPS	0	0	0	0	0	0	0	0.0%	0	0.0%	
04-3803	SPENDING FROM RESERVES	0	0	0	0	0	0	0	0.0%	0	0.0%	
FUND# 04 Total		869,863	850,050	785,537	785,537	785,500	785,500	-37	0.0%	-64,550	-7.6%	
05-3070	TAX - SALES TAX REVENUE	741,187	717,973	754,048	754,048	753,691	753,691	-357	0.0%	35,718	5.0%	
05-3190	MISCELLANEOUS REVENUE	0	0	0	0	250,000	250,000	250,000	0.0%	250,000	0.0%	CDBG Grant Revenue
05-3220	INTEREST INCOME	511	179	4,919	4,919	5,000	5,000	81	1.6%	4,821	2693.3%	
05-3221	CHANGE IN VALUE - UBS	12,853	10,000	14,054	14,054	14,000	14,000	-54	-0.4%	4,000	40.0%	
05-3280	GRANT REVENUE	0	0	0	0	0	0	0	0.0%	0	0.0%	
05-3070A	TAX - SALES TAX - NEW KROGER	0	0	58,373	58,373	165,000	165,000	106,627	182.7%	165,000	0.0%	
FUND# 05 Total		754,551	728,152	831,394	831,394	1,187,691	1,187,691	356,297	42.9%	459,539	63.1%	
06-3070	TAX - SALES TAX REVENUE	926,484	898,091	942,561	942,561	942,116	942,116	-445	0.0%	44,025	4.9%	
06-3199	MISC ADJUSTMENTS	0	0	0	0	0	0	0	0.0%	0	0.0%	
06-3220	INTEREST INCOME	199	133	2,064	2,064	2,100	2,100	36	1.7%	1,967	1478.9%	
06-3221	CHANGE IN VALUE - UBS	43,483	30,000	47,550	47,550	45,000	45,000	-2,550	-5.4%	15,000	50.0%	
06-3070A	TAX - SALES TAX - NEW KROGER	0	0	72,966	72,966	206,250	206,250	133,284	182.7%	206,250	0.0%	
FUND# 06 Total		970,166	928,224	1,065,141	1,065,141	1,195,466	1,195,466	130,325	12.2%	267,242	28.8%	
07-3220	INTEREST INCOME	0	0	297	297	250	250	-47	-15.8%	250	0.0%	
07-3300	GTMF - MOSQUITO CHASE	2,415	4,000	2,343	2,343	2,500	2,500	157	6.7%	-1,500	-37.5%	
07-3310	GTMF - MISC REVENUE	0	0	0	0	0	0	0	0.0%	0	0.0%	
07-3320	GTMF - CONTEST/ADULT-CHILDREN	11,946	12,500	12,122	12,122	12,500	12,500	378	3.1%	0	0.0%	
07-3330	GTMF - ADMISSION/TICKETS	56,481	53,500	56,481	56,481	56,500	56,500	19	0.0%	3,000	5.6%	
07-3340	GTMF - BEER	35,780	26,000	35,780	35,780	35,750	35,750	-30	-0.1%	9,750	37.5%	
07-3345	GTMF - ICE	871	1,200	871	871	1,000	1,000	129	14.8%	-200	-16.7%	
07-3350	GTMF - FOOD/NON-FOOD BOOTHS	15,070	15,000	15,070	15,070	15,000	15,000	-70	-0.5%	0	0.0%	
07-3360	GTMF - CARNIVAL	12,124	10,623	12,124	12,124	12,000	12,000	-124	-1.0%	1,377	13.0%	
07-3370	GTMF - SOUVENIR BOOTH	3,561	4,000	3,915	3,915	3,900	3,900	-15	-0.4%	-100	-2.5%	

DETAILED REVENUE BUDGET BY FUND

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017	INC BUD-PROJ		INC FROM BUDGET		COMMENTS
		ACTUAL	BUDGET	BUDGET	PROJECT%		\$	%	\$	%	
07-3390	GTMF - SPONSORSHIPS	37,791	49,000	33,591		37,500	3,909	11.6%	-11,500	-23.5%	
FUND# 07 Total		176,039	175,823	172,594		176,900	4,306	2.5%	1,077	0.6%	
101-3220	INTEREST INCOME	2,126	1,250	11,165		8,500	-2,665	-23.9%	7,250	580.0%	
101-3281	IKE RECOVERY	0	0	0		0	0	0.0%	0	0.0%	
101-3400	INSURANCE RECOVERY	0	0	0		0	0	0.0%	0	0.0%	
101-3801	PENDING FROM COURT SECURITY	0	0	0		0	0	0.0%	0	0.0%	
101-3802	SPENDING FROM COURT TECH FND	0	0	0		0	0	0.0%	0	0.0%	
FUND# 101 Total		2,126	1,250	11,165		8,500	-2,665	-23.9%	7,250	580.0%	
102-3220	INTEREST INCOME	3	0	18		20	2	11.1%	20	0.0%	
102-3221	CHANGE IN VALUE - UBS	4,088	3,000	4,472		4,450	-22	-0.5%	1,450	48.3%	
FUND# 102 Total		4,091	3,000	4,490		4,470	-20	-0.4%	1,470	49.0%	
103-3010	DONATIONS - BEAUTIFICATION	890	400	291		200	-91	-31.3%	-200	-50.0%	
103-3190	MISCELLANEOUS REVENUE	0	0	0		0	0	0.0%	0	0.0%	
103-3220	INTEREST INCOME	1	0	7		10	3	42.9%	10	0.0%	
FUND# 103 Total		891	400	298		210	-88	-29.5%	-190	-47.5%	
104-3010	FORFEITURES/RESTITUTION	0	0	9,467		10,000	533	5.6%	10,000	0.0%	
104-3015	PD SEIZURE FUNDS	10,969	10,000	5,000		5,000	0	0.0%	-5,000	-50.0%	
104-3190	MISCELLANEOUS REVENUE	-3,680	2,000	9,559		5,000	-4,559	-47.7%	3,000	150.0%	
104-3220	INTEREST INCOME	37	25	31		30	-1	-3.2%	5	20.0%	
FUND# 104 Total		7,326	12,025	24,057		20,030	-4,027	-16.7%	8,005	66.6%	
105-3220	INTEREST INCOME	30	60	-103		100	203	197.1%	40	66.7%	
105-3222	BOND PROCEEDS	0	0	0		0	0	0.0%	0	0.0%	
105-3275	DONATIONS/GIFT REVENUE	131,437	1,251,213	1,260,862		357,600	-903,262	-71.6%	-893,613	-71.4%	
105-3280	GRANT REVENUE	534,725	0	284,500		0	-284,500	-100.0%	0	0.0%	
FUND# 105 Total		666,192	1,251,273	1,545,259		357,700	-1,187,559	-76.9%	-893,573	-71.4%	
106-3220	INTEREST INCOME	2,447	2,500	0		0	0	0.0%	-2,500	-100.0%	
106-3221	CHANGE IN VALUE - UBS	77,582	60,000	84,834		80,000	-4,834	-5.7%	20,000	33.3%	
106-3222	LOAN: HOTEL/MOTEL PRINCIPAL	275,196	0	0		0	0	0.0%	0	0.0%	
106-3229	SALE OF ASSETS	0	0	0		0	0	0.0%	0	0.0%	
106-3280	GRANT REVENUE	0	0	0		0	0	0.0%	0	0.0%	
106-3400	INSURANCE RECOVERY	0	0	0		0	0	0.0%	0	0.0%	
FUND# 106 Total		355,225	62,500	84,834		80,000	-4,834	-5.7%	17,500	28.0%	
208-3220	INTEREST INCOME	228	125	1,196		1,200	4	0.3%	1,075	860.0%	
208-3221	CHANGE IN VALUE - UBS	24	15	26		25	-1	-3.8%	10	66.7%	
208-3229	SALE OF ASSETS	0	0	0		0	0	0.0%	0	0.0%	
FUND# 208 Total		252	140	1,222		1,225	3	0.2%	1,085	775.0%	
210-3220	INTEREST INCOME	26	15	207		200	-7	-3.4%	185	1233.3%	
FUND# 210 Total		26	15	207		200	-7	-3.4%	185	1233.3%	
380-3010	LOAN REIMBURSEMENT	1,099,982	500,000	166,819		150,000	-16,819	-10.1%	-350,000	-70.0%	
380-3190	MISCELLANEOUS REVENUE	0	0	0		0	0	0.0%	0	0.0%	
380-3220	INTEREST INCOME	0	0	0		0	0	0.0%	0	0.0%	
FUND# 380 Total		1,099,982	500,000	166,819		150,000	-16,819	-10.1%	-350,000	-70.0%	
400-3010	TAX - AD VALOREM: CURRENT	0	0	0		171,035	171,035	0.0%	171,035	0.0%	
400-3220	INTEREST INCOME	0	0	0		1,500	1,500	0.0%	1,500	0.0%	
FUND# 400 Total		0	0	0		172,535	172,535	0.0%	172,535	0.0%	
600-3010	REVENUE - SELF FUNDING	0	0	0		0	0	0.0%	0	0.0%	

DETAILED REVENUE BUDGET BY FUND

ACCT#	DESCRIPTION	2014-2015	2015-2016		2016-2017	INC BUD-PROJ		INC FROM BUDGET		COMMENTS
		ACTUAL	BUDGET	PROJECTN	BUDGET	\$	%	\$	%	
600-3011	REVENUE-SELF FUNDING-CONSOLIDA	0	0	0	0	0	0.0%	0	0.0%	
600-3015	REVENUE - SECTION 125	34,687	35,000	30,871	34,000	3,129	10.1%	-1,000	-2.9%	
600-3220	INTEREST INCOME	0	0	212	210	-2	-0.9%	210	0.0%	
FUND# 600 Total		34,687	35,000	31,083	34,210	3,127	10.1%	-790	-2.3%	
GRAND TOTAL:		17,984,155	17,978,248	18,275,328	18,418,735	143,407	0.8%	440,467	2.5%	
106-3901	REC TO ACCRUAL: LOAN PRINCIPAL	-275,196	0	0	0	0	0.0%	0	0.0%	
380-3901	REC TO ACCRUAL - LOAN REIMB	-1,099,982	-500,000	-166,819	-150,000	16,819	-10.1%	350,000	-70.0%	
RECONCILIATION TO ACCRUALS:		-1,375,178	-500,000	-166,819	-150,000	16,819	-10.1%	350,000	-70.0%	

DETAILED REVENUE BUDGET BY CATEGORY

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017		INC BUD-PROJ		INC FROM BUDGET		COMMENTS
		ACTUAL	BUDGET	BUDGET	PROJECTn	BUDGET	\$	%	\$	%		
01-3010	TAX - AD VALOREM: CURRENT	2,324,667	2,546,545	2,557,463		2,674,307	116,844	4.6%	127,762	5.0%		
01-3020	TAX - AD VALOREM: DELINQUENT	43,474	50,000	33,399		40,000	6,601	19.8%	-10,000	-20.0%		
01-3030	TAX - AD VALOREM: PEN & INTRST	27,950	32,500	26,264		30,000	3,736	14.2%	-2,500	-7.7%		
400-3010	TAX - AD VALOREM: CURRENT	0	0	0		171,035	171,035	0.0%	171,035	0.0%		
01. PROPERTY TAXES Total		2,396,091	2,629,045	2,617,126		2,915,342	298,216	11.4%	286,297	10.9%		
01-3070	TAX - SALES TAX REVENUE	1,111,781	1,076,960	1,131,074		1,130,540	-534	0.0%	53,580	5.0%		
01-3070A	TAX - SALES TAX - NEW KROGER	0	0	87,559		247,500	159,941	182.7%	247,500	0.0%		
04-3015	TAX - LATE PENALTY REVENUE	0	0	0		0	0	0.0%	0	0.0%		
05-3070	TAX - SALES TAX REVENUE	741,187	717,973	754,048		753,691	-357	0.0%	35,718	5.0%		
05-3070A	TAX - SALES TAX - NEW KROGER	0	0	58,373		165,000	106,627	182.7%	165,000	0.0%		
06-3070	TAX - SALES TAX REVENUE	926,484	898,091	942,561		942,116	-445	0.0%	44,025	4.9%		
06-3070A	TAX - SALES TAX - NEW KROGER	0	0	72,966		206,250	133,284	182.7%	206,250	0.0%		
02. SALES TAXES Total		2,779,452	2,693,024	3,046,581		3,445,098	398,517	13.1%	752,074	27.9%		
01-3080	TAX - INDUSTRIAL DISTRICT	1,450,322	1,473,527	1,473,528		1,497,100	23,572	1.6%	23,573	1.6%		1.6% Increase
03. INDUSTRIAL DISTRICT Total		1,450,322	1,473,527	1,473,528		1,497,100	23,572	1.6%	23,573	1.6%		
01-3090	TAX - FRANCHISE UTILITIES	573,395	570,000	574,751		575,000	249	0.0%	5,000	0.9%		
04. FRANCHISE TAXES Total		573,395	570,000	574,751		575,000	249	0.0%	5,000	0.9%		
04-3010	TAX - HOTEL/MOTEL TAX REVENUE	864,774	850,000	780,033		780,000	-33	0.0%	-70,000	-8.2%		Flat
05. HOTEL/MOTEL TAXES Total		864,774	850,000	780,033		780,000	-33	0.0%	-70,000	-8.2%		
01-3075	TAX - BINGO TAX	0	0	13		0	-13	-100.0%	0	0.0%		
01-3095	TAX - MIXED BEVERAGE TAX	28,770	28,000	29,139		30,000	861	3.0%	2,000	7.1%		
06. OTHER TAXES Total		28,770	28,000	29,152		30,000	848	2.9%	2,000	7.1%		
01-3100	M/C - MUNICIPAL COURT REVENUE	478,449	530,000	293,276		395,000	101,724	34.7%	-135,000	-25.5%		
01-3101	M/C - TECHNOLOGY REVENUE	13,737	15,033	6,777		10,500	3,723	54.9%	-4,533	-30.2%		
01-3102	M/C - SECURITY REVENUE	10,300	11,273	4,859		7,900	3,041	62.6%	-3,373	-29.9%		
01-3103	M/C - JUDICIAL SUPPORT REVENUE	1,466	1,319	1,192		1,250	58	4.9%	-69	-5.2%		
01-3105	M/C - WARRANT SECTION	59,839	65,000	48,141		60,000	11,859	24.6%	-5,000	-7.7%		
01-3197	M/C - CASH OVER/SHORT	-38	0	-10		0	10	-100.0%	0	0.0%		
07. MUNICIPAL COURT Total		563,753	622,625	354,235		474,650	120,415	34.0%	-147,975	-23.8%		
01-3130	PMT - LIENS REVENUE	20,352	22,500	23,153		23,000	-153	-0.7%	500	2.2%		
01-3135	PMT - CONTRACT SERVICES/MOWING	75	175	5,430		5,000	-430	-7.9%	4,825	2757.1%		
01-3140	PMT - OCCUPATIONAL TAX	4,851	5,500	4,289		4,500	211	4.9%	-1,000	-18.2%		
01-3145	PMT - ZONING FEES	0	150	0		150	150	0.0%	0	0.0%		
01-3150	PMT - BUILDING PERMITS	169,698	80,000	95,518		80,000	-15,518	-16.2%	0	0.0%		
01-3151	PMT - HEALTH FEES	10,130	10,500	9,720		10,000	280	2.9%	-500	-4.8%		
01-3155	PMT - ALARM	6,203	6,000	7,043		7,000	-43	-0.6%	1,000	16.7%		
01-3156	PMT - STORM WATER PERMITS	2,835	750	1,665		1,500	-165	-9.9%	750	100.0%		
01-3160	PMT - ELECTRICAL PERMITS	14,440	12,000	10,228		11,000	772	7.5%	-1,000	-8.3%		
01-3165	PMT - CERTIF OF OCCUPANCY	1,018	2,000	1,185		1,100	-85	-7.2%	-900	-45.0%		
01-3170	PMT - PLUMBING PERMITS	6,055	5,000	4,963		4,500	-463	-9.3%	-500	-10.0%		
01-3175	PMT - IRRIGATION	441	326	960		750	-210	-21.9%	424	130.1%		
01-3180	PMT - A/C & HEATING PERMITS	3,957	3,500	4,309		4,000	-309	-7.2%	500	14.3%		
01-3185	PMT - GAS PERMITS	1,504	1,250	950		1,000	-50	-5.3%	-250	-20.0%		
08. PERMITS Total		241,559	149,651	169,413		153,500	-15,913	-9.4%	3,849	2.6%		
03-3010	EMS - AMBULANCE CALL RECEIPTS	673,510	685,000	707,002		742,352	35,350	5.0%	57,352	8.4%		Increase due to new billing company
03-3020	EMS - VOLUNTARY- UTILITY BILLS	248,205	243,500	248,444		248,000	-444	-0.2%	4,500	1.8%		

DETAILED REVENUE BUDGET BY CATEGORY

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017		INC BUD-PROJ		INC FROM BUDGET		COMMENTS
		ACTUAL	BUDGET	BUDGET	PROJECTn	BUDGET		\$	%	\$	%	
01-3010	TAX - AD VALOREM: CURRENT	2,324,867	2,546,545	2,557,463		2,674,307		116,844	4.6%	127,762	5.0%	
03-3030	EMS - DONATIONS/FUND RAISERS	9,756	9,500	9,656		9,500		-156	-1.6%	0	0.0%	
09.	EMS Total	931,471	938,000	965,102		999,852		34,750	3.6%	61,852	6.6%	
01-3230	GRB - GARBAGE FEES	1,250,243	1,240,000	1,255,546		1,331,000		75,454	6.0%	91,000	7.3%	
01-3235	GRB - PENALTY GARBAGE FEES	18,833	18,000	15,955		16,000		45	0.3%	-2,000	-11.1%	
01-3240	GRB - GARBAGE CONTRACT FEES	0	0	0		0		0	0.0%	0	0.0%	
01-3245	GRB - REFRIGERANT RECOVERY FEE	0	0	0		0		0	0.0%	0	0.0%	
01-3250	GRB - GARBAGE BAG SALES	26,598	25,750	26,402		26,000		-402	-1.5%	250	1.0%	
01-3255	GRB - RECYCLE BAG SALES	3,371	3,150	3,380		3,250		-130	-3.8%	100	3.2%	
01-3258	FIRE SERVICE BILLING	0	0	0		0		0	0.0%	0	0.0%	
10.	GARBAGE Total	1,299,045	1,286,900	1,301,283		1,376,250		74,967	5.8%	89,350	6.9%	
02-3010	W/S - WATER SERVICE REVENUE	1,635,220	1,935,000	1,962,726		2,060,862		98,136	5.0%	125,862	6.5%	5% Increase
02-3020	W/S - SEWER SERVICE REVENUE	1,568,242	1,851,000	1,898,239		1,993,151		94,912	5.0%	142,151	7.7%	5% Increase
02-3021	W/S - WWTP SEPTAGE & PERMIT FE	0	0	7,105		5,000		-2,105	-29.6%	5,000	0.0%	
02-3025	W/S - LATE PENALTY	44,723	45,000	45,125		45,000		-125	-0.3%	0	0.0%	
02-3030	W/S - WATER TAP FEE	2,600	3,200	7,861		5,700		-2,161	-27.5%	2,500	78.1%	
02-3040	W/S - SEWER TAP FEE	1,500	1,500	2,000		2,000		0	0.0%	500	33.3%	
02-3041	W/S - DISCONNECT FEE	31,654	35,000	26,025		27,500		1,475	5.7%	-7,500	-21.4%	
02-3042	W/S - CONNECT FEE	8,600	8,250	9,550		9,500		-50	-0.5%	1,250	15.2%	
02-3043	W/S - METER REPL & LABOR	201	0	1,761		1,750		-11	-0.6%	1,750	0.0%	
02-3050	W/S - BASF RECLAIMED WATER	0	0	0		40,000		40,000	0.0%	40,000	0.0%	BASF Reclaimed Water Start-Up
02-3197	W/S - CASH OVER/SHORT	-74	-49	-20		0		20	-100.0%	49	-100.0%	
11.	WATER & SEWER Total	3,292,666	3,878,901	3,960,372		4,190,463		230,091	5.8%	311,562	8.0%	
01-3260	PKS: PARKS & REC REVENUE	8,010	9,000	8,440		8,500		60	0.7%	-500	-5.6%	
01-3261	PKS: FITNESS CENTER REVENUE	28,936	30,000	29,326		30,000		674	2.3%	0	0.0%	
01-3262	PKS: COMMUNITY CENTER REVENUE	5,050	0	0		0		0	0.0%	0	0.0%	
01-3263	PKS: STRATTON RDG CONCESSN REV	6,010	9,000	6,804		6,750		-54	-0.8%	-2,250	-25.0%	
01-3264	PKS: SOFTBALL/BASEBALL REVENUE	30,580	40,000	30,506		30,500		-6	0.0%	-9,500	-23.8%	
01-3265	PKS: POOL REVENUES	37,217	33,000	38,647		37,500		-1,147	-3.0%	4,500	13.6%	
01-3266	PKS: EVENT CENTER REVENUE	22,060	15,000	26,665		25,000		-1,665	-6.2%	10,000	66.7%	
01-3269	PKS: OTHER PARKS REVENUE	261	0	0		0		0	0.0%	0	0.0%	
12.	PARKS Total	138,124	136,000	140,388		138,250		-2,138	-1.5%	2,250	1.7%	
04-3110	SPECIAL OLYMPICS REVENUE	4,900	0	4,000		4,000		0	0.0%	4,000	0.0%	
04-3115	FIESTA CLUTE	0	0	0		0		0	0.0%	0	0.0%	
04-3120	GO-CLUTE.COM CAR & BIKE SHOW	0	0	0		0		0	0.0%	0	0.0%	
13.	OTHER FESTIVALS Total	4,900	0	4,000		4,000		0	0.0%	4,000	0.0%	
04-3300	GTMF-MOSQUITO CHASE	0	0	0		0		0	0.0%	0	0.0%	
04-3310	GTMF- MISC. REVENUE	0	0	0		0		0	0.0%	0	0.0%	
04-3320	GTMF-CONTEST/ADULT-CHILDREN	0	0	0		0		0	0.0%	0	0.0%	
04-3330	GTMF-ADMISSION/TICKETS	0	0	0		0		0	0.0%	0	0.0%	
04-3340	GTMF-BEER	0	0	0		0		0	0.0%	0	0.0%	
04-3345	GTMF-ICE	0	0	0		0		0	0.0%	0	0.0%	
04-3350	GTMF-FOOD/NON-FOOD BOOTHS	0	0	0		0		0	0.0%	0	0.0%	
04-3360	GTMF-CARNIVAL	0	0	0		0		0	0.0%	0	0.0%	
04-3370	GTMF-SOUVENIR BOOTH	0	0	0		0		0	0.0%	0	0.0%	
04-3390	GTMF-SPONSORSHIPS	0	0	0		0		0	0.0%	0	0.0%	

DETAILED REVENUE BUDGET BY CATEGORY

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017		INC BUD-PROJ		INC FROM BUDGET		COMMENTS
		ACTUAL	BUDGET	BUDGET	PROJEcTn	BUDGET		\$	%	\$	%	
01-3010	TAX - AD VALOREM: CURRENT	2,324,667	2,546,545	2,557,463		2,674,307		116,844	4.6%	127,762	5.0%	
07-3300	GTMF - MOSQUITO CHASE	2,415	4,000	2,343		2,500		157	6.7%	-1,500	-37.5%	
07-3310	GTMF - MISC REVENUE	0	0	0		0		0	0.0%	0	0.0%	
07-3320	GTMF - CONTEST/ADULT-CHILDREN	11,946	12,500	12,122		12,500		378	3.1%	0	0.0%	
07-3330	GTMF - ADMISSION/TICKETS	56,481	53,500	56,481		56,500		19	0.0%	3,000	5.6%	
07-3340	GTMF - BEER	35,780	26,000	35,780		35,750		-30	-0.1%	9,750	37.5%	
07-3345	GTMF - ICE	871	1,200	871		1,000		129	14.8%	-200	-16.7%	
07-3350	GTMF - FOOD/NON-FOOD BOOTHS	15,070	15,000	15,070		15,000		-70	-0.5%	0	0.0%	
07-3360	GTMF - CARNIVAL	12,124	10,623	12,124		12,000		-124	-1.0%	1,377	13.0%	
07-3370	GTMF - SOUVENIR BOOTH	3,561	4,000	3,915		3,900		-15	-0.4%	-100	-2.5%	
07-3390	GTMF - SPONSORSHIPS	37,791	49,000	33,591		37,500		3,909	11.6%	-11,500	-23.5%	
14. GREAT TX MOSQUITO FESTIVAL Total		176,039	175,823	172,297		176,650		4,353	2.5%	827	0.5%	
01-3280	GRANT REVENUE	5,173	2,500	2,134		2,000		-134	-6.3%	-500	-20.0%	
01-3281	IKE RECOVERY	0	0	0		0		0	0.0%	0	0.0%	
05-3190	MISCELLANEOUS REVENUE	0	0	0		250,000		250,000	0.0%	250,000	0.0%	CDBG Grant Revenue
02-3280	GRANT REVENUE	0	0	0		0		0	0.0%	0	0.0%	
03-3280	GRANT REVENUE	2,064	2,000	2,448		2,200		-248	-10.1%	200	10.0%	
05-3280	GRANT REVENUE	0	0	0		0		0	0.0%	0	0.0%	
101-3281	IKE RECOVERY	0	0	0		0		0	0.0%	0	0.0%	
105-3280	GRANT REVENUE	534,725	0	284,500		0		-284,500	-100.0%	0	0.0%	
106-3280	GRANT REVENUE	0	0	0		0		0	0.0%	0	0.0%	
15. GRANTS Total		541,962	4,500	289,082		254,200		-34,882	-12.1%	249,700	5548.9%	
01-3282	BISD SECURITY REVENUE	0	0	0		0		0	0.0%	0	0.0%	
01-3283	RICHWOOD FEES	6,000	0	1,790		0		-1,790	-100.0%	0	0.0%	
02-3060	RICHWOOD - CONTRIBUTION-WWTP	205,902	247,835	236,193		205,000		-31,193	-13.2%	-42,835	-17.3%	
02-3061	RICHWOOD - WW TRANS LINE LEASE	133,299	134,366	134,367		135,592		1,225	0.9%	1,226	0.9%	
02-3063	RICHWOOD - CONTRIB-DIFFUSION	0	0	52,836		54,378		1,542	2.9%	54,378	0.0%	
03-3283	RICHWOOD FEES	70,000	75,000	75,000		80,000		5,000	6.7%	5,000	6.7%	
16. INTERGOVERNMENTAL Total		415,201	457,201	500,196		474,970		-25,216	-5.0%	17,769	3.9%	
01-3220	INTEREST INCOME	686	431	4,742		4,500		-242	-5.1%	4,069	944.1%	
01-3221	CHANGE IN VALUE - UBS	4,882	6,500	3,548		4,500		952	26.8%	-2,000	-30.8%	
02-3220	INTEREST INCOME	377	250	2,238		2,250		12	0.5%	2,000	800.0%	
02-3221	CHANGE IN VALUE - UBS	103	75	113		100		-13	-11.5%	25	33.3%	
03-3220	INTEREST INCOME	25	20	137		125		-12	-8.8%	105	525.0%	
04-3220	INTEREST INCOME	189	50	1,474		1,500		26	1.8%	1,450	2900.0%	
05-3220	INTEREST INCOME	511	179	4,919		5,000		81	1.6%	4,821	2693.3%	
05-3221	CHANGE IN VALUE - UBS	12,853	10,000	14,054		14,000		-54	-0.4%	4,000	40.0%	
06-3220	INTEREST INCOME	199	133	2,064		2,100		36	1.7%	1,967	1478.9%	
06-3221	CHANGE IN VALUE - UBS	43,483	30,000	47,550		45,000		-2,550	-5.4%	15,000	50.0%	
07-3220	INTEREST INCOME	0	0	297		250		-47	-15.8%	250	0.0%	
101-3220	INTEREST INCOME	2,126	1,250	11,165		8,500		-2,665	-23.9%	7,250	580.0%	
102-3220	INTEREST INCOME	3	0	18		20		2	11.1%	20	0.0%	
102-3221	CHANGE IN VALUE - UBS	4,088	3,000	4,472		4,450		-22	-0.5%	1,450	48.3%	
103-3220	INTEREST INCOME	1	0	7		10		3	42.9%	10	0.0%	
104-3220	INTEREST INCOME	37	25	31		30		-1	-3.2%	5	20.0%	
105-3220	INTEREST INCOME	30	60	-103		100		203	-197.1%	40	66.7%	

DETAILED REVENUE BUDGET BY CATEGORY

ACCT#	DESCRIPTION	2014-2015	2015-2016		2016-2017	INC BUD-PROJ		INC FROM BUDGET		COMMENTS
		ACTUAL	BUDGET	PROJECTn	BUDGET	\$	%	\$	%	
01-3010	TAX - AD VALOREM: CURRENT	2,324,667	2,546,545	2,557,463	2,674,307	116,844	4.6%	127,762	5.0%	
105-3222	BOND PROCEEDS	0	0	0	0	0	0.0%	0	0.0%	
106-3220	INTEREST INCOME	2,447	2,500	0	0	0	0.0%	-2,500	-100.0%	
106-3221	CHANGE IN VALUE - UBS	77,582	60,000	84,834	80,000	-4,834	-5.7%	20,000	33.3%	
106-3222	LOAN: HOTEL/MOTEL PRINCIPAL	275,196	0	0	0	0	0.0%	0	0.0%	
208-3220	INTEREST INCOME	228	125	1,196	1,200	4	0.3%	1,075	860.0%	
208-3221	CHANGE IN VALUE - UBS	24	15	26	25	-1	-3.8%	10	66.7%	
210-3220	INTEREST INCOME	26	15	207	200	-7	-3.4%	185	1233.3%	
380-3220	INTEREST INCOME	0	0	0	0	0	0.0%	0	0.0%	
400-3220	INTEREST INCOME	0	0	0	1,500	1,500	0.0%	1,500	0.0%	
600-3220	INTEREST INCOME	0	0	212	210	-2	-0.9%	210	0.0%	
17.	INTEREST/CHANGE-IN-VALUE Total	425,096	114,628	183,201	175,570	-7,631	-4.2%	60,942	53.2%	
01-3190	MISCELLANEOUS REVENUE	124,903	60,000	55,868	60,000	4,132	7.4%	0	0.0%	
01-3195	CREDIT CARD PROCESS FEES	2,872	3,000	9,741	32,250	22,509	231.1%	29,250	975.0%	
01-3199	MISC ADJUSTMENTS	0	0	0	0	0	0.0%	0	0.0%	
01-3210	FILING FEES	60	60	60	40	-20	-33.3%	-20	-33.3%	
01-3229	SALE OF ASSETS	0	25,000	35,461	25,000	-10,461	-29.5%	0	0.0%	
01-3257	APT INSPECTION BILLING	65,620	65,500	65,661	65,500	-161	-0.2%	0	0.0%	
01-3275	DONATIONS/GIFT REVENUE	154,838	0	3,435	1,000	-2,435	-70.9%	1,000	0.0%	
01-3295	INTERFUND: FROM EQUIP REPL 106	0	0	0	0	0	0.0%	0	0.0%	
01-3300	ISSUANCE OF CAPITAL LEASE	175,426	0	0	0	0	0.0%	0	0.0%	
01-3400	INSURANCE RECOVERY	32,079	15,000	5,562	5,000	-562	-10.1%	-10,000	-66.7%	
02-3190	MISCELLANEOUS REVENUE	4,687	1,000	51,937	5,000	-46,937	-90.4%	4,000	400.0%	
02-3195	CONTRIBUTED CAPITAL RESERVES	3,575	0	0	0	0	0.0%	0	0.0%	
02-3199	MISC ADJUSTMENTS	0	0	0	0	0	0.0%	0	0.0%	
02-3229	SALE OF ASSETS	0	1,500	2,000	1,500	-500	-25.0%	0	0.0%	
02-3803	SPENDING FROM RESERVES	0	0	0	0	0	0.0%	0	0.0%	
03-3060	PERMIT FEES	260	250	240	250	10	4.2%	0	0.0%	
03-3190	MISCELLANEOUS REVENUE	965	500	490	500	10	2.0%	0	0.0%	
03-3199	MISC ADJUSTMENTS	0	0	0	0	0	0.0%	0	0.0%	
03-3300	ISSUANCE OF CAPITAL LEASE	17,054	0	0	0	0	0.0%	0	0.0%	
03-3400	INSURANCE RECOVERY	5,011	0	1,244	0	-1,244	-100.0%	0	0.0%	
04-3190	MISCELLANEOUS REVENUE	0	0	30	0	-30	-100.0%	0	0.0%	
04-3803	SPENDING FROM RESERVES	0	0	0	0	0	0.0%	0	0.0%	
06-3199	MISC ADJUSTMENTS	0	0	0	0	0	0.0%	0	0.0%	
101-3400	INSURANCE RECOVERY	0	0	0	0	0	0.0%	0	0.0%	
101-3801	SPENDING FROM COURT SECURITY	0	0	0	0	0	0.0%	0	0.0%	
101-3802	SPENDING FROM COURT TECH FND	0	0	0	0	0	0.0%	0	0.0%	
103-3010	DONATIONS - BEAUTIFICATION	890	400	291	200	-91	-31.3%	-200	-50.0%	
103-3190	MISCELLANEOUS REVENUE	0	0	0	0	0	0.0%	0	0.0%	
104-3010	FORFEITURE/RESTITUTION	0	0	9,467	10,000	533	5.6%	10,000	0.0%	
104-3015	PD SEIZURE FUNDS	10,969	10,000	5,000	5,000	0	0.0%	-5,000	-50.0%	
104-3190	MISCELLANEOUS REVENUE	-3,680	2,000	9,559	5,000	-4,559	-47.7%	3,000	150.0%	
105-3275	DONATIONS/GIFT REVENUE	131,437	1,251,213	1,260,862	357,600	-903,262	-71.6%	-893,613	-71.4%	
106-3229	SALE OF ASSETS	0	0	0	0	0	0.0%	0	0.0%	
106-3400	INSURANCE RECOVERY	0	0	0	0	0	0.0%	0	0.0%	

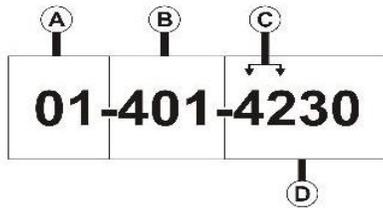
DETAILED REVENUE BUDGET BY CATEGORY

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017		INC BUD-PROJ		INC FROM BUDGET		COMMENTS
		ACTUAL	BUDGET	BUDGET	PROJECTn	BUDGET	BUDGET	\$	%	\$	%	
01-3010	TAX - AD VALOREM: CURRENT	2,324,667	2,546,545	2,557,463	2,674,307	116,844	4.6%	127,762	5.0%			
208-3229	SALE OF ASSETS	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	
380-3010	LOAN REIMBURSEMENT	1,099,982	500,000	166,819	150,000	-16,819	-10.1%	-350,000	-70.0%			
380-3190	MISCELLANEOUS REVENUE	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	
600-3010	REVENUE - SELF FUNDING	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	
600-3011	REVENUE SELF FUNDING-CONSOLIDA	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	
600-3015	REVENUE - SECTION 125	34,687	35,000	30,871	34,000	3,129	10.1%	-1,000	-2.9%			
18.	MISCELLANEOUS Total	1,861,535	1,970,423	1,714,598	757,840	-956,758	-55.8%	143,407	0.8%	440,487	2.5%	
	GRAND TOTAL:	17,984,155	17,978,248	18,275,328	18,418,735	143,407	0.8%	440,487	2.5%			
106-3901	REC TO ACCRUAL: LOAN PRINCIPAL	-275,196	0	0	0	0	0.0%	0	0.0%	0	0.0%	
380-3901	REC TO ACCRUAL - LOAN REIMB	-1,099,982	-500,000	-166,819	-150,000	16,819	-10.1%	350,000	-70.0%			
	RECONCILIATION TO ACCRUALS:	-1,375,178	-500,000	-166,819	-150,000	16,819	-10.1%	350,000	-70.0%			



**BUDGET: FY 2016-2017
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
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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.

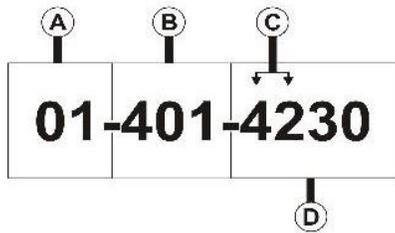
41. BENEFITS

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.



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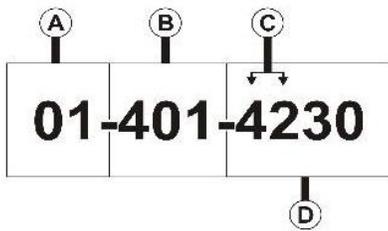


ACCT#	ACCOUNT NAME	ACCOUNT DESCRIPTION
4160	HOSPITALIZATION	Hospitalization, accident, and life insurance on employees of the City. Currently using Aetna as our medical insurance provider.
4165	DENTAL	Dental/Vision insurance provide by the City to our employees. Currently using Assurant Dental.
4170	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.



**BUDGET: FY 2016-2017
EXPENSE CLASSIFICATION
MAJOR EXPENSE ACCOUNTS**

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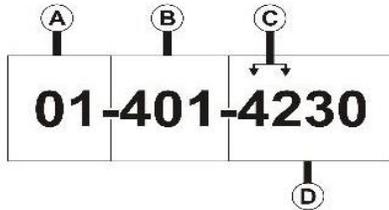


ACCT#	ACCOUNT NAME	ACCOUNT DESCRIPTION
4190	TRAINING	Tuition, registration fees, and other expenses associated with training. Plan to merge the travel account with the training account in the new budget year.
4199	BENEFITS XFR	This account is used to transfer benefits from department to department, or 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.
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 rear 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.



**BUDGET: FY 2016-2017
EXPENSE CLASSIFICATION
MAJOR EXPENSE ACCOUNTS**

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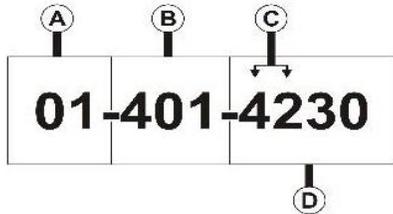


ACCT#	ACCOUNT NAME	ACCOUNT DESCRIPTION
4230	GAS, OIL, & GREASE	Includes gasoline, grease and lubricating oil (does not include repair parts). Gas, oil, and diesel are account for in the Service Center and then charged based on usage to each department monthly.
4240	EXPENDABLES	Includes all small supplies 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.



**BUDGET: FY 2016-2017
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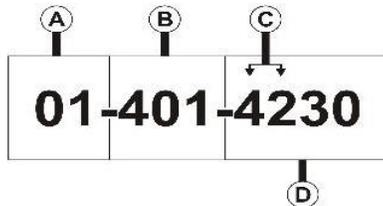


ACCT#	ACCOUNT NAME	ACCOUNT DESCRIPTION
4350	SERVICE CENTER PRO-RATA	Represents the pro-rata share of the cost of the Service Center according to vehicles operated by the respective departments and charged to that department.
4360	RADIO REPAIRS	Radio equipment repairs.
4370	LINE MAINTENANCE	
44. UTILITIES		
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.



**BUDGET: FY 2016-2017
EXPENSE CLASSIFICATION
MAJOR EXPENSE ACCOUNTS**

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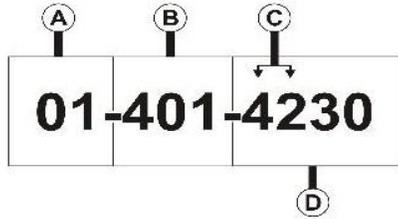


ACCT#	ACCOUNT NAME	ACCOUNT DESCRIPTION
4571	CONTRACT LABOR	Account is used for temporary workers used in Streets, and Sanitation.
46. SUNDRY		
4610	DUES & SUBSCRIPTIONS	Expenses for professional certifications, memberships, etc that are not charged to training.
4620	TRAVEL OPERATIONAL	Will be merged 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.
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.



**BUDGET: FY 2016-2017
EXPENSE CLASSIFICATION
MAJOR EXPENSE ACCOUNTS**

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ACCT#	ACCOUNT NAME	ACCOUNT DESCRIPTION
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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.

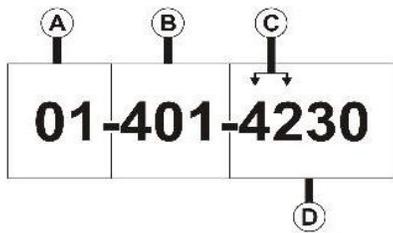
49. CAPITAL

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.



**BUDGET: FY 2016-2017
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
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.



ACCOUNT BY ACCOUNT SUMMARY

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
4010	SUPERVISOR	647,308	660,125	617,290	740,776	123,486	20.0%	80,651	12.2%
4020	OPERATIONAL	2,947,230	3,390,088	3,034,996	3,586,992	551,996	18.2%	196,904	5.8%
4021	PART-TIME SUMMER EMPLOYEES	36,745	44,110	36,764	35,000	-1,764	-4.8%	-9,110	-20.7%
4030	OVERTIME	412,697	387,714	445,578	430,357	-15,221	-3.4%	42,643	11.0%
4040	LONGEVITY	27,300	29,214	24,836	27,576	2,740	11.0%	-1,638	-5.6%
4050	CLOTHING ALLOWANCE	1,757	3,300	2,850	4,800	1,950	68.4%	1,500	45.5%
4060	AUTO ALLOWANCE	0	0	2,772	6,000	3,228	116.5%	6,000	0.0%
4070	CELL PHONE ALLOWANCE	0	0	828	1,800	972	117.4%	1,800	0.0%
4099	SALARY TRANSFER	0	-5,180	0	35,878	35,878	0.0%	41,058	-792.6%
	40. Salaries Total	4,073,037	4,509,371	4,165,914	4,869,179	703,265	16.9%	359,808	7.4%
4130	FICA	303,866	341,922	311,197	366,755	55,558	17.9%	24,833	7.3%
4140	WORKERS COMP	79,079	79,089	86,269	86,314	45	0.1%	7,225	9.1%
4150	UNEMPLOYMENT INSURANCE	774	9,000	5,444	4,500	-944	-17.3%	-4,500	-50.0%
4160	INSURANCE MEDICAL/LIFE/DENTAL	666,453	752,660	631,925	784,255	152,330	24.1%	31,595	4.2%
4165	CLAIMS - SECTION 125 PYMTS	33,653	35,000	30,667	34,000	3,333	10.9%	-1,000	-2.9%
4170	TMRS	437,202	477,684	444,615	524,630	80,015	18.0%	46,946	9.8%
4190	TRAINING	17,332	48,985	35,090	47,200	12,110	34.5%	-1,785	-3.6%
4199	BENEFITS TRANSFER	0	-2,056	-12	-3,536	-3,524	29363.3%	-1,480	72.0%
	41. Benefits Total	1,538,359	1,742,284	1,545,195	1,844,118	298,923	19.3%	101,834	5.5%
4210	OFFICE SUPPLIES	62,290	47,635	52,721	48,350	-4,371	-8.3%	715	1.5%
4211	CHRISTMAS DECORATIONS	652	1,600	1,159	1,500	341	29.4%	-100	-6.3%
4212	OPERATING EXPENSES	392	0	0	0	0	0.0%	0	0.0%
4220	MINOR TOOLS & EQUIPMENT	48,832	52,255	47,170	45,235	-1,935	-4.1%	-7,020	-13.4%
4230	GAS, OIL & GREASE	191,493	253,550	142,273	216,970	74,697	52.5%	-36,580	-14.4%
4240	EXPENDABLES	88,783	100,626	89,025	101,086	12,061	13.5%	460	0.5%
4241	SUPPLIES - COMMUNITY SERVICE	11	100	142	100	-42	-29.6%	0	0.0%
4242	HOUSEHOLD & CONCESSIONS SUPPLIES	7,868	6,600	6,247	6,500	253	4.0%	-100	-1.5%
4243	STRATTON RIDGE EXPENSES	8,819	14,000	9,370	11,000	1,630	17.4%	-3,000	-21.4%
4250	POSTAGE & SHIPPING	26,326	29,445	25,515	29,445	3,930	15.4%	0	0.0%
4251	MISCELLANEOUS SUPPLIES	23	100	0	0	0	0.0%	-100	-100.0%
4260	JAIL & PUBLIC RELATION EXPENSE	3,031	4,000	6,463	5,000	-1,463	-22.6%	1,000	25.0%
4270	CHEMICALS	27,226	32,700	27,994	33,200	5,206	18.6%	500	1.5%
4280	UNIFORMS	23,617	23,450	35,002	22,739	-12,263	-35.0%	-711	-3.0%
	42. Supplies Total	489,363	566,061	443,081	521,125	78,044	17.6%	-44,936	-8.6%
4310	MAINTENANCE - BLDG & GROUNDS	104,953	83,390	63,523	87,900	24,377	38.4%	4,510	5.4%
4320	EQUIPMENT REPAIRS	188,968	128,050	124,857	121,300	-3,557	-2.8%	-6,750	-5.3%
4330	FUEL OPERATED EQUIPMENT	178,748	196,150	160,683	177,250	16,567	10.3%	-18,900	-9.6%
4350	GENERATOR EXPENSE	7,393	2,000	603	2,000	1,397	231.7%	0	0.0%
4360	RADIO REPAIRS	2,433	3,900	1,427	3,900	2,473	173.3%	0	0.0%
4370	SIGN, SIGNAL, & LINE MAINT. EXPENSE	29,237	47,700	57,522	120,500	62,978	109.5%	72,800	152.6%
4371	LINE MAINTENANCE - SEWER	13,492	30,000	5,630	37,492	31,862	565.9%	7,492	25.0%
4380	ROAD REPAIR - MATERIAL	12,773	16,600	7,160	15,500	8,340	116.5%	-1,100	-6.6%
4390	STORM SEWER PIPE	15,687	15,000	11,314	12,500	1,186	10.5%	-2,500	-16.7%
	43. Maintenance Total	553,704	522,790	432,719	578,342	145,623	33.7%	55,552	9.6%
4410	ELECTRIC	440,835	451,456	441,539	459,700	18,161	4.1%	8,244	1.8%
4411	ELECTRIC - WATER	57,059	65,000	52,605	60,000	7,395	14.1%	-5,000	-7.7%
4412	ELECTRIC - SEWER	30,339	34,000	34,918	35,000	82	0.2%	1,000	2.9%
4415	ELECTRIC - TRAFFIC SIGNALS	2,218	2,750	2,400	2,500	100	4.2%	-250	-9.1%
4420	CABLE / INTERNET	14,664	14,940	13,477	13,704	227	1.7%	-1,236	-8.3%
4430	TELEPHONE	101,217	97,075	98,889	109,838	10,949	11.1%	12,763	13.1%
4450	WATER	2,283	10,120	3,300	9,100	5,800	175.8%	-1,020	-10.1%
	44. Utilities Total	648,615	675,341	647,128	689,842	42,714	6.6%	14,501	2.1%
4510	STIPENDS - MAYOR, JUDGE, & ATTY. RET/	36,600	36,600	36,372	41,600	5,228	14.4%	5,000	13.7%
4520	COUNCIL STIPENDS, ATTY. FEES, CVB	75,843	72,000	67,712	72,000	4,288	6.3%	0	0.0%
4530	BANK CARD FEES	26,354	25,500	52,190	55,200	3,010	5.8%	29,700	116.5%
4535	CHAMBER VISITOR'S EVENTS	45,000	45,000	45,000	45,000	0	0.0%	0	0.0%
4536	CENTER FOR ARTS & SCIENCES	195,000	225,000	225,000	225,000	0	0.0%	0	0.0%
4540	BANK & MISCELLANEOUS FEES	13,922	34,150	23,399	23,650	251	1.1%	-10,500	-30.7%
4542	SPECIAL OLYMPICS EXPENSES	3,096	2,500	3,077	2,500	-577	-18.8%	0	0.0%
4545	CHRISTMAS IN THE PARK	8,093	12,800	9,242	12,500	3,258	35.3%	-300	-2.3%
4550	COPY MACHINE RENTAL	3,461	3,180	5,858	3,036	-2,822	-48.2%	-144	-4.5%
4555	SPECIAL SERVICES	85,714	75,864	72,349	111,619	39,270	54.3%	35,755	47.1%
4556	COKE ACCOUNT SPENDING	302	4,800	0	0	0	0.0%	-4,800	-100.0%
4560	JURY PAYMENTS	0	400	90	250	160	177.8%	-150	-37.5%
4570	CONTRACT SERVICES	932,983	1,050,388	1,063,456	1,117,426	53,970	5.1%	67,038	6.4%



ACCOUNT BY ACCOUNT SUMMARY

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
4571	CONTRACT LABOR	260,491	302,014	422,952	193,500	-229,452	-54.3%	-108,514	-35.9%
4572	CONTRACT SERVICES - BWA WATER	821,250	959,950	962,580	1,082,903	120,323	12.5%	122,953	12.8%
4573	CONTRACT SERVICES - BRA WWTP	583,681	665,884	645,993	604,444	-41,549	-6.4%	-61,440	-9.2%
4574	ELECTRICIANS	890	750	0	500	500	0.0%	-250	-33.3%
4575	EQUIPMENT RENTAL/LEASE	2,097	2,910	4,895	4,344	-551	-11.3%	1,434	49.3%
	45. Services Total	3,094,777	3,519,690	3,640,165	3,595,472	-44,693	-1.2%	75,782	2.1%
4610	DUES & SUBSCRIPTIONS	54,920	60,031	55,451	65,345	9,894	17.8%	5,314	8.9%
4611	PERMITS, CERTIF, & LICENSES	0	0	0	0	0	0.0%	0	0.0%
4612	GTMF - CONTEST/ADULT-CHILDREN	3,876	4,700	4,700	4,000	-700	-14.9%	-700	-14.9%
4620	TRAVEL OPERATIONAL	28,747	23,800	27,381	30,750	3,369	12.3%	6,950	29.2%
4621	GTMF - DISTRIBUTION-ENTERTAIN	82,226	104,900	93,099	132,550	39,451	42.4%	27,650	26.4%
4622	GTMF - STAGE/SOUND/LIGHTS	12,474	19,000	12,474	19,750	7,276	58.3%	750	3.9%
4630	INSURANCE - VEHICLES	71,957	78,849	68,177	72,857	4,680	6.9%	-5,992	-7.6%
4632	GTMF - CONCESSIONS-BOOTHES	84	600	84	1,100	1,016	1209.5%	500	83.3%
4640	INSURANCE - BUILDINGS	63,625	66,806	59,746	69,499	9,753	16.3%	2,693	4.0%
4641	GTMF - LOGISTICS/TRAFFIC/PARK	420	950	420	600	180	42.9%	-350	-36.8%
4642	GTMF - LOGISTICS/ELECTRICAL	8,024	10,000	8,024	10,000	1,976	24.6%	0	0.0%
4643	GTMF - LOGISTICS/TRASH/TOILETS	3,259	5,500	3,259	8,200	4,941	151.6%	2,700	49.1%
4644	GTMF - LOGISTICS/EXHIBITOR SVC	0	100	0	150	150	0.0%	50	50.0%
4645	GTMF - LOGISTICS/SECURITY	15,202	13,450	15,652	19,600	3,948	25.2%	6,150	45.7%
4650	INSURANCE	52,846	56,752	47,985	52,381	4,396	9.2%	-4,371	-7.7%
4651	BONDS, NOTARY, ETC.	407	850	424	1,000	576	135.8%	150	17.6%
4655	MISC SUNDRY EXPENSES	0	15,000	0	15,000	15,000	0.0%	0	0.0%
4660	SPECIAL PROJECTS	39,422	354,620	40,278	455,568	415,290	1031.1%	100,948	28.5%
4661	GTMF - PUBLICITY/FEST POSTERS	1,625	1,300	1,625	1,400	-225	-13.8%	100	7.7%
4663	GTMF - PUBLICITY/BANNERS/SIGNS	58	175	58	700	642	1106.9%	525	300.0%
4664	GTMF - PUBLICITY/BROCHURES	0	200	0	0	0	0.0%	-200	-100.0%
4665	GTMF - PUBLICITY/NEWPAPR/RADIO	17,679	19,500	11,005	25,600	14,595	132.6%	6,100	31.3%
4666	ELECTIONS	3,761	7,500	3,691	5,750	2,059	55.8%	-1,750	-23.3%
4667	PUBLICATION & RECORDING FEES	12,678	7,500	6,704	13,500	6,796	101.4%	6,000	80.0%
4670	SENIOR, FIREMAN WATER BILL CREDITS	36,769	55,150	55,672	58,240	2,568	4.6%	3,090	5.6%
4671	SENIOR CREDITS - SEWER	12,394	14,000	13,388	14,000	612	4.6%	0	0.0%
4675	GTMF - MISC EXPENSE	47	1,500	0	1,500	1,500	0.0%	0	0.0%
4691	GTMF - CONTINGENCY	13,783	20,900	15,000	20,950	5,950	39.7%	50	0.2%
4697	IKE	0	0	0	0	0	0.0%	0	0.0%
4698	PENALTIES, FEES, DMG & INTERST	0	0	0	0	0	0.0%	0	0.0%
4699	CONTINGENCY	0	0	0	0	0	0.0%	0	0.0%
	46. Sundry Total	536,283	943,633	544,297	1,099,990	555,693	102.1%	156,357	14.2%
4700	CONTINGENCY	0	534,805	0	0	0	0.0%	-534,805	-100.0%
4701	ISSUANCE OF BONDS	0	0	-1,750,000	-40,000	1,710,000	-97.7%	-40,000	0.0%
4705	EMERGENCY MANAGEMENT	2,549	3,500	3,355	3,500	145	4.3%	0	0.0%
4710	KROGER - CH 380 REFUND	0	104,410	104,409	203,750	99,341	95.1%	99,340	95.1%
4730	INTEREST - COO 2009	378,896	106,350	106,351	102,200	-4,151	-3.9%	-4,150	-3.9%
4731	PRINCIPAL - COO 2005 EDC	175,000	185,000	185,000	190,000	5,000	2.7%	5,000	2.7%
4733	INTEREST - COO 2005 EDC	92,708	85,848	85,848	78,596	-7,252	-8.4%	-7,252	-8.4%
4735	PRINCIPAL - COO 2009	122,447	125,000	125,000	130,000	5,000	4.0%	5,000	4.0%
4740	INTEREST - COO 2013	271,341	274,828	273,829	269,978	-3,851	-1.4%	-4,850	-1.8%
4745	PRINCIPAL - COO 2013	380,000	385,000	385,000	385,000	0	0.0%	0	0.0%
4750	INTEREST - COO 2016	0	0	0	60,825	60,825	0.0%	60,825	0.0%
4755	PRINCIPAL - COO 2016	0	0	0	100,000	100,000	0.0%	100,000	0.0%
4790	INTEREST - CAPITAL LEASE	1,337	15	15	0	-15	-100.0%	-15	-100.0%
4795	CAPITAL LEASE - PRINCIPAL	115,458	121,323	120,948	0	-120,948	-100.0%	-121,323	-100.0%
4799	OTHER DEBT COSTS	3,050	3,150	3,050	43,150	40,100	1314.8%	40,000	1269.8%
	47. Debt Total	1,542,786	1,929,229	-357,195	1,526,999	1,884,194	-527.5%	-402,230	-26.3%
4850	XFR TO EQ REPL 106	0	0	0	0	0	0.0%	0	0.0%
4860	XFR FROM EQ REPL 106	1	0	0	0	0	0.0%	0	0.0%
	48. Equipment Replacement Total	1	0	0	0	0	0.0%	0	0.0%
4910	CAPITAL - STREET PROJECTS	211,288	315,000	256,452	300,000	43,548	17.0%	-15,000	-4.8%
4920	CAPITAL - MOTOR VEHICLES	512,084	344,120	366,410	762,215	395,805	108.0%	418,095	121.5%
4925	CAPITAL - TRAFFIC SIGNALS	0	0	0	0	0	0.0%	0	0.0%
4930	CAPITAL EQUIPMENT (LEASE)	0	0	0	0	0	0.0%	0	0.0%
4935	CAPITAL - DRAINAGE PROJECTS	29,038	364,179	204,645	225,000	20,355	9.9%	-139,179	-38.2%
4940	CAPITAL - EQUIPMENT	597,288	336,318	351,408	446,995	95,587	27.2%	110,677	32.9%
4951	CAPITAL - SCHNEIDER PERFORMNCE	289,453	0	0	0	0	0.0%	0	0.0%
4960	CAPITAL - WOODSHORE & SIDEWALK PRC	1,210,405	2,050,000	3,061,282	747,881	-2,313,401	-75.6%	-1,302,119	-63.5%



ACCOUNT BY ACCOUNT SUMMARY

ACCT#	DESCRIPTION	2014-2015	2015-2016		2016-2017	INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
4970	CAPITAL - BLDG & GROUNDS	551,363	292,847	241,487	311,484	69,997	29.0%	18,637	6.4%
4971	CAPITAL - WELL & PRODTN LINES	0	570,000	570,000	0	-570,000	-100.0%	-570,000	-100.0%
4972	CAPITAL - METERS & HYDRANTS	24,389	70,900	72,619	70,000	-2,619	-3.6%	-900	-1.3%
4975	CAPITAL - SPECIAL PROJECTS	0	21,462	0	21,462	21,462	0.0%	0	0.0%
4980	CAPITAL - WATER LINE EXT'S & FIRE STN.	21,183	4,690,000	113,999	4,040,000	3,926,001	3443.9%	-650,000	-13.9%
4981	CAPITAL - SEWER LINE EXTENSION	369,847	200,000	196,486	281,433	84,947	43.2%	81,433	40.7%
4982	CAPITAL - BASF RECLAIMED WATER	131,437	1,251,213	1,260,862	282,501	-978,361	-77.6%	-968,712	-77.4%
4983	CAPITAL - DISASTER RECOVER 2.2	537,685	0	286,885	0	-286,885	-100.0%	0	0.0%
4984	CAPITAL - STREET IMPROVEMENTS	0	0	0	1,000,000	1,000,000	0.0%	1,000,000	0.0%
4990	CAPITAL - PROPERTY	0	0	0	0	0	0.0%	0	0.0%
	49. Capital / Outlay Total	4,485,460	10,506,039	6,982,535	8,488,971	1,506,436	21.6%	-2,017,068	-23.8%
5000	SERVICE CENTER PRO-RATA	0	0	0	0	0	0.0%	0	0.0%
5010	TRANSFER T/F GENERAL FUND 01	-144,847	67,293	21,170	-204,374	-225,544	-1065.4%	-271,667	-403.7%
5011	TRANSFERS - ADMIN FEES	0	0	0	0	0	0.0%	0	0.0%
5012	TRANSFERS CO 2005	0	0	0	0	0	0.0%	0	0.0%
5013	TRANSFERS CO 2013	0	0	0	0	0	0.0%	0	0.0%
5020	TRANSFER T/F ENTERPRISE 02	660,023	-10,477	40,678	-10,477	-51,155	-125.8%	0	0.0%
5030	TRANSFER T/F EMS 03	202,598	150,000	150,000	337,097	187,097	124.7%	187,097	124.7%
5040	TRANSFER T/F HOTEL/MOTEL 04	0	-73,816	-48,722	-198,746	-150,024	307.9%	-124,930	169.2%
5050	TRANSFER T/F STREETS,DRG & SW	-50,000	-50,000	-50,000	-50,000	0	0.0%	0	0.0%
5060	TRANSFER T/F EDC 06	0	-80,000	-80,000	0	80,000	-100.0%	80,000	-100.0%
5068	TRANSFER T/F CONSTRUCTN GF 101	0	0	0	0	0	0.0%	0	0.0%
5070	TRANSFER T/F UNEMPL INS 102	-774	-9,000	-3,136	-4,500	-1,364	43.5%	4,500	-50.0%
5072	TRANSFER T/F BEAUTIFICATN 103	3,500	6,000	6,000	6,000	0	0.0%	0	0.0%
5074	TRANSFER T/F FORFEITURE 104	0	0	11,385	0	-11,385	-100.0%	0	0.0%
5076	TRANSFER T/F CONSTRUCTN EF 105	0	0	0	0	0	0.0%	0	0.0%
5078	TRANSFER T/F EQUIP REPL GF 106	0	0	0	0	0	0.0%	0	0.0%
5086	TRANSFER T/F CHAPTER 380	-670,500	0	-47,375	0	47,375	-100.0%	0	0.0%
5092	TRANSFER T/F HEALTHCARE 600	0	0	0	0	0	0.0%	0	0.0%
5093	TRANSFER - KROGER CH 380	0	0	0	0	0	0.0%	0	0.0%
5094	TRANSFER - KROGER RESERVE	0	0	0	0	0	0.0%	0	0.0%
5095	TRANSFER T/F GTMF	0	0	0	125,000	125,000	0.0%	125,000	0.0%
	50. Interfund Transfers Total	0	0	0	0	0	0.0%	0	0.0%
	Grand Total	16,962,385	24,914,438	18,043,839	23,214,038	5,170,199	28.7%	-1,700,400	-7.3%

Great Things are Happening in Clute!



Calvin Shiffet - Mayor



Jeff Crisp - Ward A



Don Oakes - Ward B



Chuck Pate - Ward C



Travis Quinn - Ward D



Frances Vaughn - Ward E



FISCAL YEAR 2016-2017
SUMMARY BY FUND-DEPT / CATEGORY

01-401 ADMINISTRATIVE 100

CATEGORY SUMMARY

CATEGORY DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG BUD-BUD	
		BUDGET	PROJECTn		\$	%	\$	%
40 SALARIES	99,258	105,908	106,554	109,118	2,564	2.4%	3,210	3.0%
41 BENEFITS	21,577	23,163	20,119	7,487	-12,632	-62.8%	-15,676	-67.7%
42 SUPPLIES	30,515	25,526	23,780	28,026	4,246	17.9%	2,500	9.8%
43 MAINTENANCE	18,808	13,750	16,114	14,750	-1,364	-8.5%	1,000	7.3%
44 UTILITES	30,042	30,406	28,935	25,540	-3,395	-11.7%	-4,866	-16.0%
45 SERVICES	30,210	33,837	36,431	39,077	2,646	7.3%	5,240	15.5%
46 SUNDRY	41,441	45,411	40,655	120,373	79,718	196.1%	74,962	165.1%
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	14,757	0	0	30,000	30,000	0.0%	30,000	0.0%
TOTAL EXPENSES:	286,608	278,001	272,588	374,371	101,783	37.3%	96,370	34.7%
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:	286,608	278,001	272,588	374,371	101,783	37.3%	96,370	34.7%

PERSONNEL BUDGET

Budgeted Positions:	2016-2017			2015-2016			2014-2015		
	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 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT LISTING

01-401 ADMINISTRATIVE 100

ACCT#	DESCRIPTION	2014-2015	2015-2016		2016-2017	CHG BUD-PROJ		CHG FROM BUDGET	
		ACTUAL	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
01-401-4010	SUPERVISION	114,441	122,515	122,786	126,190	3,404	2.8%	3,675	3.0%
01-401-4020	OPERATIONAL	44,863	47,320	47,320	48,740	1,420	3.0%	1,420	3.0%
01-401-4040	LONGEVITY	901	984	984	1,067	83	8.4%	83	8.4%
01-401-4099	SALARY TRANSFERS	-60,947	-64,911	-64,536	-66,879	-2,343	-3.6%	-1,968	-3.0%
01-401-4130	FICA	10,759	10,874	11,250	11,858	608	5.4%	984	9.0%
01-401-4140	WORKERS COMP	216	216	236	236	0	0.0%	20	9.3%
01-401-4160	INSURANCE MEDICAL/LIFE/DENTAL	13,970	13,856	13,525	14,218	693	5.1%	362	2.6%
01-401-4170	TMRS	17,512	17,636	17,644	19,008	1,364	7.7%	1,372	7.8%
01-401-4190	TRAINING	568	3,300	0	1,500	1,500	0.0%	-1,800	-54.5%
01-401-4199	BENEFIT TRANSFERS	-21,448	-22,719	-22,536	-39,333	-16,797	74.5%	-16,614	73.1%
01-401-4210	OFFICE SUPPLIES	12,453	9,550	8,500	9,550	1,050	12.4%	0	0.0%
01-401-4220	MINOR TOOLS & EQUIPMENT	4,476	250	0	2,750	2,750	0.0%	2,500	1000.0%
01-401-4240	EXPENDABLES	3,225	4,426	4,732	4,426	-306	-6.5%	0	0.0%
01-401-4250	POSTAGE & SHIPPING	10,361	11,300	10,548	11,300	752	7.1%	0	0.0%
01-401-4310	MAINTENANCE - BLDG & GROUNDS	18,319	13,500	15,188	14,500	-688	-4.5%	1,000	7.4%
01-401-4320	EQUIPMENT REPAIRS	489	250	926	250	-676	-73.0%	0	0.0%
01-401-4410	ELECTRIC	11,630	12,500	11,966	12,500	534	4.5%	0	0.0%
01-401-4420	CABLE / INTERNET	4,714	4,800	4,740	4,800	60	1.3%	0	0.0%
01-401-4430	TELEPHONE	13,698	11,306	12,229	6,440	-5,789	-47.3%	-4,866	-43.0%
01-401-4450	WATER - CITY HALL	0	1,800	0	1,800	1,800	0.0%	0	0.0%
01-401-4530	BANK CARD FEES	0	0	121	0	-121	-100.0%	0	0.0%
01-401-4540	BANK FEES	2,273	2,000	1,000	2,000	1,000	100.0%	0	0.0%
01-401-4570	CONTRACT SERVICES	26,677	30,577	34,050	35,817	1,767	5.2%	5,240	17.1%
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	3,155	4,978	3,127	5,080	1,953	62.5%	102	2.0%
01-401-4620	TRAVEL OPERATIONAL	3,755	2,750	1,830	2,750	920	50.3%	0	0.0%
01-401-4640	INSURANCE - BUILDINGS	20,382	21,401	22,043	23,145	1,102	5.0%	1,744	8.1%
01-401-4650	INSURANCE - LIABILITY	5,507	5,782	2,314	2,430	116	5.0%	-3,352	-58.0%
01-401-4660	SPECIAL PROJECTS	4,881	3,000	7,650	81,218	73,568	961.7%	78,218	2607.3%
01-401-4666	ELECTIONS	3,761	7,500	3,691	5,750	2,059	55.8%	-1,750	-23.3%
01-401-4970	CAPITAL - BLDG & GROUNDS	14,757	0	0	30,000	30,000	0.0%	30,000	0.0%
		286,608	278,001	272,588	374,371	101,783	37.3%	96,370	34.7%
	LESS: EQUIP REPL & CAPITAL	271,851	278,001	272,588	344,371	71,783	26.3%	66,370	23.9%



ACCOUNT DETAIL JUSTIFICATION **FISCAL YEAR 2016-2017**
01-401 ADMINISTRATIVE **100**

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-401-4010	SUPERVISION		113,305	114,441	122,515	122,786	126,190
	ITEM DESCRIPTION	Hours	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Management / Supervision Salary	2,080	123,809	Calculated Field			
	Weekly Vacation Buyout		2,381				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-401-4020	OPERATIONAL		43,676	44,863	47,320	47,320	48,740
	ITEM DESCRIPTION	Hours	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Full-Time Employees	2,080	48,740	Calculated Field			
	Part-Time Employees	0	-				
	Temporary Employees	0	-				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-401-4040	LONGEVITY		864	901	984	984	1,067
	ITEM DESCRIPTION	#	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Longevity Pay (paid 1st week in December)	2	1,067	Calculated Field			

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-401-4099	SALARY TRANSFERS		-38,513	-60,947	-64,911	-64,536	-66,879
	ITEM DESCRIPTION	#	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	ADMINISTRATION 01-401 to 02-423	38%	-66,879	Calculated Field			
	TRANSFER TO PD - TECHNOLOGY	65%	-45,500				

Dependent Coverage Payments: 0

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-401-4130	FICA		9,319	10,759	10,874	11,250	11,858
	ITEM DESCRIPTION	%	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	7.65% of Accounts Below:	7.65%	12,858	Calculated Field			
	Supervision, Operational, Overtime, Longevity		(1,000)				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-401-4140	WORKERS COMP		220	216	216	236	236
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Prior Year x 1	0.0%	236	Calculated Field			

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-401-4160	INSURANCE MEDICAL/LIFE/DENTAL		11,745	13,970	13,856	13,525	14,218
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Life Insurance / ADD	0.20000	420	Calculated Field			
	Dental / Vision	\$16.64 10.0%	439				
	Employee Health:	\$647 0.0%	\$647				-2,169
	#FT Emp	2	15,528				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-401-4170	TMRS		16,579	17,512	17,636	17,644	19,008
	ITEM DESCRIPTION	PPDS	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	OCT - DEC	6	10.15%	Calculated Field			
	JAN - SEP	20	11.04%				
	Weighted Average		10.80%	19,008			

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-401-4190	TRAINING		1,306	568	3,300	0	1,500
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	City Manager Professional Development		1,000				-800
	Computer Training - City Clerk		300				
	City Clerk - Professional Training		1,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-401-4199	BENEFIT TRANSFERS		-12,747	-21,448	-22,719	-22,536	-39,333
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	ADMINISTRATION - XFR 01-401-4099 TO 02-423	35%	-23,408				
	TRANSFER TO PD - TECHNOLOGY	35%	-15,925				



ACCOUNT DETAIL JUSTIFICATION

FISCAL YEAR 2016-2017

01-401 ADMINISTRATIVE

100

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-401-4210	OFFICE SUPPLIES		11,403	12,453	9,550	8,500	9,550
	ITEM DESCRIPTION	#	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Copy Paper (50 Cases)	\$ 32	1,400	<-- Currently most all copy paper is charged to Administrative			
	Printer/Fax Cartridges		1,250				
	Stationery		1,400				
	Plotter Supplies		2,500				
	Miscellaneous Office Supplies		3,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-401-4220	MINOR TOOLS & EQUIPMENT		642	4,476	250	0	2,750
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Miscellaneous		250				
	Christmas Decorations - City Hall		2,500				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-401-4240	EXPENDABLES		4,174	3,225	4,426	4,732	4,426
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	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		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-401-4250	POSTAGE & SHIPPING		10,536	10,361	11,300	10,548	11,300
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	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		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-401-4310	MAINTENANCE - BLDG & GROUNDS		18,559	18,319	13,500	15,188	14,500
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Pest Control - Quarterly Fee	140	560	Windows Cleaning			750
	Light Bulbs		500	C & S Janitorial		800	9,600
	Misc: Keys, Other Maintenance		500	Misc Improvements to City Hall			2,500
	** Annual Termite Inspection		90				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-401-4320	EQUIPMENT REPAIRS		0	489	250	926	250
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Miscellaneous		250				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-401-4410	ELECTRIC		11,956	11,630	12,500	11,966	12,500
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Storage Building	0.06566	12,500				
	City Hall						

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-401-4420	CABLE / INTERNET		5,686	4,714	4,800	4,740	4,800
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Comcast used to not charge us	400	4,800				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-401-4430	TELEPHONE		13,302	13,698	11,306	12,229	6,440
	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				



ACCOUNT DETAIL JUSTIFICATION

FISCAL YEAR 2016-2017

01-401 ADMINISTRATIVE

100

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-401-4450	WATER - CITY HALL	0	0	1,800	0	1,800
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	150	1,800				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-401-4540	BANK FEES	2,161	2,273	2,000	1,000	2,000
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	Account Analysis Fees	2,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-401-4570	CONTRACT SERVICES	14,653	26,677	30,577	34,050	35,817
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	Jason Key: Website Hosting	300				
	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	900	Email Service (Rackspace.com)	76	912
	Misc: Jason Crews/Appraisals/Other	4,500	4,500	City Hall - Ready Refresh Water	50	600
	Copier Overage Charges / Color Copies	2,500	2,500	US Healthworks - Drug Testing		1,500
	Survey Costs	5,000	5,000	Miscellaneous		1,000

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-401-4575	EQUIPMENT RENTAL/LEASE	1,260	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	2013-2014 ACTUAL	2014-2015 ACTUAL	2009-2010		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-401-4610	DUES & SUBSCRIPTIONS	4,457	3,155	4,978	3,127	5,080
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	Membership: Brazosport Chamber	150	150	Misc Books / Memberships		250
	TX Municipal Clerks Assn (TMCA) Membership	125	125	Member Service Fee - TML		2,500
	The Facts Subscription - City Hall	180	180	Brazoria County Hispanic Chamber		525
	Election Law Manual	100	100	Hispanic Gala Tickets		500
	Notary - City Clerk	150	150	Chamber Banquet Table		600

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-401-4620	TRAVEL OPERATIONAL	2,083	3,755	2,750	1,830	2,750
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	Election Law Seminar	500				
	Mileage Reimb's	750	750	Hotel Expenses		1,500

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-401-4640	INSURANCE - BUILDINGS	20,469	20,382	21,401	22,043	23,145
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	5%	23,145				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-401-4650	INSURANCE - LIABILITY	7,589	5,507	5,782	2,314	2,430
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	5%	2,430				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-401-4660	SPECIAL PROJECTS	10,494	4,881	3,000	7,650	81,218
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	Health Fair Sponsorship 2016	3,000				28,218
	Miscellaneous Landscaping Projects	50,000				



ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-401-4666	ELECTIONS	3,171	3,761	7,500	3,691	5,750
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Charter Review Year	3,750				
	Charter Review Amendments	2,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-401-4970	CAPITAL - BLDG & GROUNDS	0	14,757	0	0	30,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Keylock System Upgrade	30,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-401-4990	CAPITAL - PROPERTY	69,145	0	0	0	0
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS

TOTAL:	357,494	286,608	278,001	272,588	374,371
	0	0	0	0	0



FISCAL YEAR 2016-2017
SUMMARY BY FUND-DEPT / CATEGORY

01-402	LEGISLATIVE	200
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CATEGORY SUMMARY				01-402 LEGISLATIVE				
CATEGORY DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG BUD-BUD	
		BUDGET	PROJECTn		\$	%	\$	%
40 SALARIES	0	0	0	0	0	0.0%	0	0.0%
41 BENEFITS	440	1,500	1,000	3,500	2,500	250.0%	2,000	133.3%
42 SUPPLIES	0	1,000	0	750	750	0.0%	-250	-25.0%
43 MAINTENANCE	0	0	0	0	0	0.0%	0	0.0%
44 UTILITES	0	0	0	0	0	0.0%	0	0.0%
45 SERVICES	118,610	212,176	208,047	248,053	40,006	19.2%	35,877	16.9%
46 SUNDRY	37,783	32,523	24,955	34,793	9,838	39.4%	2,270	7.0%
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:	156,833	247,199	234,002	287,096	53,094	22.7%	39,897	16.1%
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:	156,833	247,199	234,002	287,096	53,094	22.7%	39,897	16.1%

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



FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT LISTING

01-402	LEGISLATIVE	200
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ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
01-402-4140	WORKERS COMP	0	0	0	0	0	0.0%	0	0.0%
01-402-4190	TRAINING	440	1,500	1,000	3,500	2,500	250.0%	2,000	133.3%
01-402-4210	OFFICE SUPPLIES	0	250	0	250	250	0.0%	0	0.0%
01-402-4220	MINOR TOOLS & EQUIPMENT	0	250	0	0	0	0.0%	-250	-100.0%
01-402-4240	EXPENDABLES	0	500	0	500	500	0.0%	0	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	2,471	3,000	2,500	2,500	0	0.0%	-500	-16.7%
01-402-4555	SPECIAL SERVICES	39,808	48,139	41,214	73,489	32,275	78.3%	25,350	52.7%
01-402-4570	CONTRACT SERVICES	63,731	148,437	151,733	159,464	7,731	5.1%	11,027	7.4%
01-402-4610	DUES & SUBSCRIPTIONS	8,025	7,560	7,077	7,560	483	6.8%	0	0.0%
01-402-4620	TRAVEL OPERATIONAL	1,401	1,000	0	2,000	2,000	0.0%	1,000	100.0%
01-402-4650	INSURANCE - ERRORS & OMISSIONS	15,679	16,463	11,174	11,733	559	5.0%	-4,730	-28.7%
01-402-4667	PUBLICATION & RECORDING FEES	12,678	7,500	6,704	13,500	6,796	101.4%	6,000	80.0%
	TOTAL:	156,833	247,199	234,002	287,096	53,094	22.7%	39,897	16.1%



ACCOUNT DETAIL JUSTIFICATION **FISCAL YEAR 2016-2017**
01-402 LEGISLATIVE 200

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-402-4190	TRAINING	0	440	1,500	1,000	3,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	TML - Annual Conference	2,000		Misc Training & Reimbursements		1,500

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-402-4210	OFFICE SUPPLIES	45	0	250	0	250
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Misc Supplies	250				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-402-4220	MINOR TOOLS & EQUIPMENT	0	0	250	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	No Activity					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-402-4240	EXPENDABLES	554	0	500	0	500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Misc Expendables	250		Reception Food Trays		250

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 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 members x \$150/mo	5 150	9,000			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-402-4540	CODIFICATION	2,215	2,471	3,000	2,500	2,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Ordinance Supplements	2,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-402-4555	SPECIAL SERVICES	36,325	39,808	48,139	41,214	73,489
	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)	25,683	25,683
	Employee Appreciation Awards (Cash)	1,000		Miscellaneous		1,750
	Brazoria County Alliance: Quarterly Luncheons	100		Master Planning Workshops		25,000

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-402-4570	CONTRACT SERVICES	189,164	63,731	148,437	151,733	159,464
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Brazoria Cty Appraisal District (Last Yr: \$4,693)	19,641		Misc Services		500
	So Brazoria Co Animal Shelter (Last Yr: \$82,355)	86,473		Blackboard Connect - Call System		9,000
	Industrial District - Hugh Landrum	4,667	5,000	Tax Collection Ro'Vin Garret Tax Office	1,288	1,350
				Audit Fees - Kennemer, Masters	37,000	37,500

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-402-4610	DUES & SUBSCRIPTIONS	6,582	8,025	7,560	7,077	7,560
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-402-4620	TRAVEL OPERATIONAL	890	1,401	1,000	0	2,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Expense Reimbursement: TML Conference	2,000				



ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-402-4650	INSURANCE - ERRORS & OMISSIONS	17,966	15,679	16,463	11,174	11,733
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Prior Year + %Inc	5.0%	11,733			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-402-4667	PUBLICATION & RECORDING FEES	5,309	12,678	7,500	6,704	13,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Public Hearing Notices; Bid/Election Notices; Misc	4,500	Other Notices			2,000
	Advertisements / Classifieds	1,000	Charter Review Positings			6,000

TOTAL:	271,663	156,833	247,199	234,002	287,096
	0	0	0	0	-



FISCAL YEAR 2016-2017
SUMMARY BY FUND-DEPT / CATEGORY

01-403	LEGAL	300
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CATEGORY SUMMARY				01-403 LEGAL				
CATEGORY DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 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 UTILITES	0	0	0	0	0	0.0%	0	0.0%
45 SERVICES	43,982	65,150	51,611	60,150	8,539	16.5%	-5,000	-7.7%
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:	43,982	65,150	51,611	60,150	8,539	16.5%	-5,000	-7.7%
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:	43,982	65,150	51,611	60,150	8,539	16.5%	-5,000	-7.7%

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



FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT LISTING

01-403	LEGAL	300
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ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
01-403-4510	ATTORNEY - RETAINER	18,000	18,000	18,000	23,000	5,000	27.8%	5,000	27.8%
01-403-4520	ADDITIONAL CITY ATTORNEY FEES	16,804	18,000	13,712	18,000	4,288	31.3%	0	0.0%
01-403-4540	ATTORNEY - SPECIAL	9,178	29,150	19,899	19,150	-749	-3.8%	-10,000	-34.3%
		43,982	65,150	51,611	60,150	8,539	16.5%	-5,000	-7.7%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017

01-403 LEGAL

300

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-403-4510	ATTORNEY - RETAINER		18,000	18,000	18,000	18,000	23,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Wallace Shaw - Monthly Retainer	1,500	18,000				
	Miscellaneous		5,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-403-4520	ADDITIONAL CITY ATTORNEY FEES		19,414	16,804	18,000	13,712	18,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Wallace Shaw - Amount exceeding Retainer	1,500	18,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-403-4540	ATTORNEY - SPECIAL		420	9,178	29,150	19,899	19,150
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Olson & Olson - Personnel		3,000	Redistricting LY \$15,000			5,000
	Olson & Olson - Ch 380 / Contracts / Employees		5,000	Bankruptcies			5,000
	Herra/Boyle - Centerpoint Entex		150				
	Other Legal Svcs		1,000				

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL:	37,834	43,982	65,150	51,611	60,150
	0	0	0	0	-



**FISCAL YEAR 2016-2017
SUMMARY BY FUND-DEPT / CATEGORY**

01-404	MUNICIPAL COURT	400
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CATEGORY SUMMARY 01-404 MUNICIPAL COURT

CATEGORY DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG BUD-BUD	
		BUDGET	PROJECTn		\$	%	\$	%
40 SALARIES	132,548	142,838	143,209	146,319	3,110	2.2%	3,481	2.4%
41 BENEFITS	56,232	60,394	58,181	59,280	1,099	1.9%	-1,114	-1.8%
42 SUPPLIES	7,635	8,400	15,173	7,400	-7,773	-51.2%	-1,000	-11.9%
43 MAINTENANCE	4,708	2,390	644	1,150	506	78.6%	-1,240	-51.9%
44 UTILITES	10,635	14,680	10,583	12,202	1,619	15.3%	-2,478	-16.9%
45 SERVICES	67,367	75,913	70,011	72,755	2,744	3.9%	-3,158	-4.2%
46 SUNDRY	4,031	2,880	5,257	3,683	-1,574	-29.9%	803	27.9%
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	42,132	53,580	55,756	50,000	-5,756	-10.3%	-3,580	-6.7%
TOTAL EXPENSES:	325,288	361,075	358,814	352,789	-6,025	-1.7%	-8,286	-2.3%
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:	325,288	361,075	358,814	352,789	-6,025	-1.7%	-8,286	-2.3%

PERSONNEL BUDGET

Budgeted Positions:	2016-2017			2015-2016			2014-2015		
	FT	PT	TMP	FT	PT	TMP	FT	PT	TMP
COURT CLERK	1			1			1		
DEPUTY COURT CLERK	2			2			2		
WARRANT OFFICER (xfr - Police Dept)	1			1			1		
Budgeted Employees:	4	0	0	4	0	0	4	0	0
Contract Labor							0		
NET:	4	0	0	4	0	0	4	0	0



FISCAL YEAR 2016–2017
BUDGETED DEPARTMENTAL ACCOUNT LISTING

01-404 MUNICIPAL COURT

ACCT#	DESCRIPTION	2014-2015	2015-2016		2016-2017	CHG BUD-PROJ		CHG FROM
		ACTUAL	BUDGET	PROJECTn	BUDGET	\$	%	\$
01-404-4020	OPERATIONAL	87,934	95,493	95,388	98,336	2,948	3.1%	2,843
01-404-4030	OVERTIME	81	0	529	250	-279	-52.7%	250
01-404-4040	LONGEVITY	312	462	408	600	192	47.1%	138
01-404-4099	SALARY TRANSFERS	44,221	46,883	46,884	47,133	249	0.5%	250
01-404-4130	FICA	6,737	7,341	7,338	7,588	250	3.4%	247
01-404-4140	WORKERS COMP	271	271	296	296	0	0.0%	25
01-404-4160	INSURANCE MEDICAL/LIFE/DENTAL	23,165	23,970	23,126	24,187	1,061	4.6%	217
01-404-4170	TMRS	9,632	9,903	9,917	10,712	795	8.0%	809
01-404-4190	TRAINING	950	2,500	1,100	0	-1,100	-100.0%	-2,500
01-404-4199	BENEFIT TRANSFERS	15,477	16,409	16,404	16,497	93	0.6%	88
01-404-4210	OFFICE SUPPLIES	4,218	2,850	3,500	2,850	-650	-18.6%	0
01-404-4220	MINOR TOOLS & EQUIPMENT	0	0	6,190	500	-5,690	-91.9%	500
01-404-4230	GAS, OIL & GREASE	1,948	3,750	1,617	2,500	883	54.6%	-1,250
01-404-4240	EXPENDABLES	1,469	1,800	3,866	1,550	-2,316	-59.9%	-250
01-404-4310	MAINTENANCE - BLDG & GROUNDS	460	890	219	750	531	242.5%	-140
01-404-4320	EQUIPMENT REPAIRS	0	250	147	150	3	2.0%	-100
01-404-4330	FUEL OPERATED EQUIPMENT	4,248	1,250	278	250	-28	-10.1%	-1,000
01-404-4410	ELECTRIC	3,371	5,756	4,517	5,000	483	10.7%	-756
01-404-4430	TELEPHONE	7,264	7,904	6,066	6,202	136	2.2%	-1,702
01-404-4450	WATER - MUNICIPAL COURT	0	1,020	0	1,000	1,000	0.0%	-20
01-404-4510	JUDGE	15,000	15,000	14,772	15,000	228	1.5%	0
01-404-4530	BANK CARD FEES	5,782	6,900	4,250	5,400	1,150	27.1%	-1,500
01-404-4560	JURY PAYMENTS	0	400	90	250	160	177.8%	-150
01-404-4570	CONTRACT SERVICES	46,585	53,613	50,899	52,105	1,206	2.4%	-1,508
01-404-4610	DUES & SUBSCRIPTIONS	326	203	177	180	3	1.7%	-23
01-404-4620	TRAVEL OPERATIONAL	2,822	1,500	4,125	2,500	-1,625	-39.4%	1,000
01-404-4640	INSURANCE - BUILDINGS	883	927	955	1,003	48	5.0%	76
01-404-4651	BONDS, NOTARY, ETC.	0	250	0	0	0	0.0%	-250
01-404-4920	CAPITAL - MOTOR VEHICLES	5,095	33,085	33,083	0	-33,083	-100.0%	-33,085
01-404-4970	CAPITAL - BLDG & GROUNDS	37,037	20,495	22,673	50,000	27,327	120.5%	29,505
		325,288	361,075	358,814	352,789	-6,025	-1.7%	-8,286
LESS: EQUIP REPL & CAPITAL		325,288	360,825	358,814	352,789	-6,025	-1.7%	-8,036



ACCOUNT DETAIL JUSTIFICATION **FISCAL YEAR 2016-2017**
01-404 MUNICIPAL COURT **400**

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-404-4020	OPERATIONAL		83,090	87,934	95,493	95,388	98,336
	ITEM DESCRIPTION	Hours	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Full-Time Employees	6,240	98,336	Calculated Field			
	Part-Time Employees	0	-				
	Temporary Employees	0	-				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-404-4030	OVERTIME		0	81	0	529	250
	ITEM DESCRIPTION	Hours	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
			250				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-404-4040	LONGEVITY		196	312	462	408	600
	ITEM DESCRIPTION	#	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Longevity Pay (paid 1st week in December)	3	600	Calculated Field			

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-404-4099	SALARY TRANSFERS		42,640	44,221	46,883	46,884	47,133
	ITEM DESCRIPTION	#	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	WARRANT OFFICER 01-408	100%	47,133	Transferred from 01-408			

Dependent Coverage Payments: -

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-404-4130	FICA		6,339	6,737	7,341	7,338	7,588
	ITEM DESCRIPTION	%	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	7.65% of Accounts Below: Supervision, Operational, Overtime, Longevity	7.65%	7,588	Calculated Field			

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-404-4140	WORKERS COMP		276	271	271	296	296
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Prior Year + %Inc	0.0%	296	Calculated Field			

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-404-4160	INSURANCE MEDICAL/LIFE/DENTAL		19,712	23,165	23,970	23,126	24,187
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Life Insurance / ADD		236	Calculated Field			
	Dental / Vision	\$ 16.64 10.0%	\$18.30 659				
	Employee Health:	647 0.0%	647				
		#FT Emp 3	23,292				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-404-4170	TMRS		9,522	9,632	9,903	9,917	10,712
	ITEM DESCRIPTION	PPDS	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	OCT - DEC	6 10.15%		Calculated Field			
	JAN - SEP	20 11.04%					
	Weighted Average		10.80% 10,712				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-404-4190	TRAINING		2,153	950	2,500	1,100	-
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$



ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-404-4199	BENEFIT TRANSFERS		14,924	15,477	16,409	16,404	16,497
	ITEM DESCRIPTION	#	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	WARRANT OFFICER 01-408	35%	16,497				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-404-4210	OFFICE SUPPLIES		3,616	4,218	2,850	3,500	2,850
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Community Svc Forms		300				
	File Folders		500				
	Misc Office Supplies: Printer Cartridges/etc		400		Projection includes new desks		
	Ticket Books		750				
	Court Receipt Books		400				
	Door Hangers for Warrant Officer		500				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-404-4220	MINOR TOOLS & EQUIPMENT		0	0	0	6,190	500
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Miscellaneous		500				
					Projection:		
					Refridgerator	472	
					Folding Chairs	2,784	
					Tables	322	
					TV's	526	
					Judge - New Computer	1,736	
					Monitor	291	
						6,132	

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-404-4230	GAS, OIL & GREASE		3,779	1,948	3,750	1,617	2,500
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
			2,500				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-404-4240	EXPENDABLES		772	1,469	1,800	3,866	1,550
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
					Coffee/Sugars/Cups, etc	100	
	Christmas Lunch Reimbursement		150		Court Shirts	500	
	Sympathy Gifts		300		Cleaning Supplies	250	
					Community Svc Shirts/Supplies	250	

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-404-4310	MAINTENANCE - BLDG & GROUNDS		164	460	890	219	750
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Miscellaneous		750				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-404-4320	EQUIPMENT REPAIRS		292	0	250	147	150
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Miscellaneous		150				
					Projection: Phone Repair		

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-404-4330	FUEL OPERATED EQUIPMENT		1,908	4,248	1,250	278	250
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Warrant Officer's Vehicle		250				



ACCOUNT DETAIL JUSTIFICATION
01-404 MUNICIPAL COURT

FISCAL YEAR 2016-2017
400

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-404-4410	ELECTRIC	2,547	3,371	5,756	4,517	5,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Court	0.06566	2,500			
	Old Community Center Portion		2,500			
01-404-4430	TELEPHONE	7,934	7,264	7,904	6,066	6,202
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Air Card - Judge	40	480	Court Line/CC Machine	34	408
	Air Card - Warrant Officer	40	480	Internet	\$172	2,064
	City Cell Phone - Warrant Officer	55	660	Miscellaneous		250
	City VOIP Phones PRI	155	1,860			
01-404-4450	WATER - MUNICIPAL COURT	0	0	1,020	0	1,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Miscellaneous		1,000			
01-404-4510	JUDGE	15,000	15,000	15,000	14,772	15,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Randy Smith	1,022	12,264			
	Tommy Odum	228	2,736			
01-404-4530	BANK CARD FEES	5,887	5,782	6,900	4,250	5,400
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Credit Card Discount Fees - Emoney	\$450	5,400			
01-404-4560	JURY PAYMENTS	330	0	400	90	250
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
		250				
01-404-4570	CONTRACT SERVICES	47,635	46,585	53,613	50,899	52,105
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	C & S Janitorial	185	2,220	Tyler: Loaner Maint		2,500
	BCOS: Court Copier / Maintenance	115	1,380	US Healthworks		105
	Tyler Tech: Annual Software Maint		3,000	Killum Pest Control	50	600
	Tyler: Online Court Component	150	1,800	Printer / Cash Drawers		600
	Perdue, Brandon - Collection Fees		39,000	Ready Refresh - Water & Dispenser	75	900
01-404-4610	DUES & SUBSCRIPTIONS	389	326	203	177	180
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	The Facts		180			
01-404-4620	TRAVEL OPERATIONAL	750	2,822	1,500	4,125	2,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Lodging, Mileage, Meals		2,500			
	Judge, Asst Judge, Clerks					
01-404-4640	INSURANCE - BUILDINGS	888	883	927	955	1,003
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
		5%	1,003			



ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-404-4651	BONDS, NOTARY, ETC.	0	0	250	0	-
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Charged to a different account	-				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-404-4697	IKE	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	No Activity					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-404-4850	XFR TO EQ REPL 106	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	No Activity					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-404-4860	XFR FROM EQ REPL 106	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	No Activity					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-404-4920	CAPITAL - MOTOR VEHICLES	0	5,095	33,085	33,083	-
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	No Activity					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-404-4940	CAPITAL - EQUIPMENT	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	No Activity					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-404-4970	CAPITAL - BLDG & GROUNDS	0	37,037	20,495	22,673	50,000
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Municipal Court Facility - Outside	50,000				

TOTAL: 270,743 325,288 361,075 358,814 352,789



**FISCAL YEAR 2016-2017
SUMMARY BY FUND-DEPT / CATEGORY**

01-405	FINANCE	500
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CATEGORY SUMMARY				01-405 FINANCE					
CATEGORY DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG BUD-BUD		
		BUDGET	PROJECTn		\$	%	\$	%	
40 SALARIES	79,732	81,592	81,473	83,927	2,454	3.0%	2,335	2.9%	
41 BENEFITS	25,778	26,925	25,642	28,026	2,384	9.3%	1,101	4.1%	
42 SUPPLIES	2,982	2,750	2,632	2,750	118	4.5%	0	0.0%	
43 MAINTENANCE	234	250	234	250	16	6.8%	0	0.0%	
44 UTILITES	0	0	0	0	0	0.0%	0	0.0%	
45 SERVICES	6,560	6,430	7,529	6,286	-1,243	-16.5%	-144	-2.2%	
46 SUNDRY	1,595	1,085	1,874	1,025	-849	-45.3%	-60	-5.5%	
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:	116,881	119,032	119,384	122,264	2,880	2.4%	3,232	2.7%	
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:	116,881	119,032	119,384	122,264	2,880	2.4%	3,232	2.7%	

PERSONNEL BUDGET									
Budgeted Positions:	2016-2017			2015-2016			2014-2015		
	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	2	0	0	2	0	0
Contract Labor									
NET:	2	0	0	2	0	0	2	0	0

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



FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT LISTING

01-405 FINANCE **500**

ACCT#	DESCRIPTION	2014-2015	2015-2016		2016-2017	CHG BUD-PROJ		CHG FROM BUDGET	
		ACTUAL	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
01-405-4010	SUPERVISION	43,181	44,117	44,202	45,441	1,239	2.8%	1,324	3.0%
01-405-4020	OPERATIONAL	81,539	85,134	85,446	87,688	2,242	2.6%	2,554	3.0%
01-405-4030	OVERTIME	916	500	145	250	105	72.4%	-250	-50.0%
01-405-4040	LONGEVITY	687	796	796	905	109	13.7%	109	13.7%
01-405-4099	SALARY TRANSFERS	-46,591	-48,955	-49,116	-50,357	-1,241	2.5%	-1,402	2.9%
01-405-4130	FICA	8,605	9,197	9,027	9,400	373	4.1%	203	2.2%
01-405-4140	WORKERS COMP	275	275	301	301	0	0.0%	26	9.5%
01-405-4160	INSURANCE MEDICAL/LIFE/DEN	18,525	18,019	17,539	18,322	783	4.5%	303	1.7%
01-405-4170	TMRS	13,812	13,318	13,461	14,378	917	6.8%	1,060	8.0%
01-405-4190	TRAINING	868	3,250	2,510	3,250	740	29.5%	0	0.0%
01-405-4199	BENEFIT TRANSFERS	-16,307	-17,134	-17,196	-17,625	-429	2.5%	-491	2.9%
01-405-4210	OFFICE SUPPLIES	2,982	2,750	2,632	2,750	118	4.5%	0	0.0%
01-405-4320	EQUIPMENT REPAIRS	234	250	234	250	16	6.8%	0	0.0%
01-405-4550	COPY MACHINE RENTAL	3,461	3,180	5,858	3,036	-2,822	-48.2%	-144	-4.5%
01-405-4570	CONTRACT SERVICES	3,099	3,250	1,671	3,250	1,579	94.5%	0	0.0%
01-405-4610	DUES & SUBSCRIPTIONS	265	335	265	275	10	3.8%	-60	-17.9%
01-405-4620	TRAVEL OPERATIONAL	1,330	750	1,609	750	-859	-53.4%	0	0.0%
		116,881	119,032	119,384	122,264	2,880	2.4%	3,232	2.7%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017

01-405 FINANCE

500

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-405-4010	SUPERVISION		39,527	43,181	44,117	44,202	45,441
	ITEM DESCRIPTION	Hours	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Management / Supervision Salary	0	44,584	Calculated Field			
	Weekly Vacation Buyout		857				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-405-4020	OPERATIONAL		79,263	81,539	85,134	85,446	87,688
	ITEM DESCRIPTION	Hours	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Full-Time Employees	4,160	87,688	Calculated Field			
	Part-Time Employees	0	-				
	Temporary Employees	0	-				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-405-4030	OVERTIME		752	916	500	145	250
	ITEM DESCRIPTION	Hours	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Miscellaneous		250				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-405-4040	LONGEVITY		532	687	796	796	905
	ITEM DESCRIPTION	#	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Longevity Pay (paid 1st week in December)	2	905	Calculated Field			

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-405-4099	SALARY TRANSFERS		-29,385	-46,591	-48,955	-49,116	(50,357)
	ITEM DESCRIPTION	#	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	FINANCE 02-423	38%	(50,357)	Calculated Field			

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-405-4130	FICA		9,867	8,605	9,197	9,027	9,400
	ITEM DESCRIPTION	%	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	7.65% of Accounts Below:	7.65%	10,273	Calculated Field			
	Supervision, Operational, Overtime, Longevity						-873

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-405-4140	WORKERS COMP		280	275	275	301	301
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Prior Year + %Inc	0.0%	301	Calculated Field			

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-405-4160	INSURANCE MEDICAL/LIFE/DENTAL		16,845	18,525	18,019	17,539	18,322
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Life Insurance / ADD		0.20000	320	Calculated Field		
	Dental / Vision	\$ 16.64 10%	\$18.30	659			
	Employee Health:	\$ 647 0.0%	\$ 647				-5,949
	#FT Emp	3	23,292				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-405-4170	TMRS		15,224	13,812	13,318	13,461	14,378
	ITEM DESCRIPTION	PPDS	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	OCT - DEC	6	10.15%	Calculated Field			
	JAN - SEP	20	11.04%				
	Weighted Average		10.80%	14,378			

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-405-4190	TRAINING		584	868	3,250	2,510	3,250
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Miscellaneous Training		500	PFIA Training - Chris Knox			1,500
	Human Resources Training - Chris Knox / Kim O'Connor		1,250				



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
01-405 FINANCE 500

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-405-4199	BENEFIT TRANSFERS		-10,285	-16,307	-17,134	-17,196	(17,625)
	ITEM DESCRIPTION	#	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	SALARY XFRS - BENEFIT COMPONENT 02-423	35%	-17,625	Calculated Field			

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-405-4210	OFFICE SUPPLIES		1,589	2,982	2,750	2,632	2,750
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Budget Books / Materials		500	Check Forms			750
	Printer Cartridges		450	PO Forms			500
	Miscellaneous		250	Tax Forms - W2's / 1099			300

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-405-4320	EQUIPMENT REPAIRS		0	234	250	234	250
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Misc Computer Repairs (1)		250				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-405-4550	COPY MACHINE RENTAL		3,297	3,461	3,180	5,858	3,036
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Xerox Copier - City Hall	253	3,036				
	BCOS - Maintenance Contract		-				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-405-4570	CONTRACT SERVICES		2,959	3,099	3,250	1,671	3,250
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Tyler Tech: Financial Module		3,250				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-405-4610	DUES & SUBSCRIPTIONS		75	265	335	265	275
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	SHRM (Society Hum Resources Mgt)		200				
	TMHRA - Membership Dues		75				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-405-4620	TRAVEL OPERATIONAL		569	1,330	750	1,609	750
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Public Funds / TMHRA Expenses - Reimb		750				

TOTAL: 131,693 116,881 119,032 119,384 122,264
0 0 0 0 0



**FISCAL YEAR 2016-2017
SUMMARY BY FUND-DEPT / CATEGORY**

01-407 CODE ENFORCEMENT / BLDG INSPECT 700

CATEGORY SUMMARY 01-407 CODE ENFORCEMENT / BLDG INSPECT

CATEGORY DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG BUD-BUD	
		BUDGET	PROJECTn		\$	%	\$	%
40 SALARIES	136,543	141,131	142,365	146,312	3,947	2.8%	5,181	3.7%
41 BENEFITS	52,288	54,485	52,754	57,617	4,863	9.2%	3,132	5.7%
42 SUPPLIES	5,944	8,900	7,034	8,900	1,866	26.5%	0	0.0%
43 MAINTENANCE	571	500	239	500	261	109.2%	0	0.0%
44 UTILITES	563	525	198	900	702	354.5%	375	71.4%
45 SERVICES	24,507	20,000	31,700	20,000	-11,700	-36.9%	0	0.0%
46 SUNDRY	1,369	3,923	2,176	4,001	1,825	83.9%	78	2.0%
47 BONDS / LEASES	0	0	0	0	0	0.0%	0	0.0%
48 TRANSFER - EQUIP REPL	-19,500	0	0	0	0	0.0%	0	0.0%
49 CAPITAL OUTLAY	20,649	0	0	0	0	0.0%	0	0.0%
TOTAL EXPENSES:	222,934	229,464	236,466	238,230	1,764	0.7%	8,766	3.8%
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:	222,934	229,464	236,466	238,230	1,764	0.7%	8,766	3.8%

PERSONNEL BUDGET

Budgeted Positions:	2016-2017			2015-2016			2014-2015		
	FT	PT	TMP	FT	PT	TMP	FT	PT	TMP
BUILDING OFFICIAL	1			1			1		
ADMINISTRATIVE SECRETARY I	1			1			1		
CODE ENF OFFICER II	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 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT LISTING

01-407 CODE ENFORCEMENT / BLDG INSPECT 700

ACCT#	DESCRIPTION	2014-2015	2015-2016		2016-2017	CHG BUD-PROJ		CHG FROM BUDGET	
		ACTUAL	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
01-407-4010	SUPERVISION	66,362	68,058	68,056	70,100	2,044	3.0%	2,042	3.0%
01-407-4020	OPERATIONAL	68,355	71,594	72,624	74,342	1,718	2.4%	2,748	3.8%
01-407-4030	OVERTIME	498	0	209	250	41	19.6%	250	0.0%
01-407-4040	LONGEVITY	1,328	1,479	1,476	1,620	144	9.8%	141	9.5%
01-407-4130	FICA	9,654	10,797	10,206	11,193	987	9.7%	396	3.7%
01-407-4140	WORKERS COMP	1,944	1,944	2,124	2,124	0	0.0%	180	9.3%
01-407-4160	INSURANCE MEDICAL/LIFE/DENTAL	24,283	23,979	23,221	24,298	1,077	4.6%	319	1.3%
01-407-4170	TMRS	14,926	14,565	14,738	15,802	1,064	7.2%	1,237	8.5%
01-407-4190	TRAINING	1,481	3,200	2,465	4,200	1,735	70.4%	1,000	31.3%
01-407-4210	OFFICE SUPPLIES	2,673	3,500	3,633	3,500	-133	-3.7%	0	0.0%
01-407-4220	MINOR TOOLS & EQUIPMENT	246	1,500	1,000	1,500	500	50.0%	0	0.0%
01-407-4230	GAS, OIL & GREASE	1,979	3,000	1,468	3,000	1,532	104.4%	0	0.0%
01-407-4240	EXPENDABLES	160	0	41	0	-41	-100.0%	0	0.0%
01-407-4280	UNIFORMS	886	900	892	900	8	0.9%	0	0.0%
01-407-4330	FUEL OPERATED EQUIPMENT	571	500	239	500	261	109.2%	0	0.0%
01-407-4430	TELEPHONE	563	525	198	900	702	354.5%	375	71.4%
01-407-4570	CONTRACT SERVICES	24,507	20,000	31,700	20,000	-11,700	-36.9%	0	0.0%
01-407-4610	DUES & SUBSCRIPTIONS	442	2,300	190	2,300	2,110	1110.5%	0	0.0%
01-407-4620	TRAVEL OPERATIONAL	667	1,350	1,795	1,500	-295	-16.4%	150	11.1%
01-407-4630	INSURANCE - VEHICLES	260	273	191	201	10	5.2%	-72	-26.4%
01-407-4860	XFR FROM EQ REPL 106	-19,500	0	0	0	0	0.0%	0	0.0%
01-407-4940	CAPITAL - EQUIPMENT	20,649	0	0	0	0	0.0%	0	0.0%
		222,934	229,464	236,466	238,230	1,764	0.7%	8,766	3.8%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017

01-407 CODE ENFORCEMENT / BLDG INSPECT

700

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-407-4010	SUPERVISION		63,801	66,362	68,058	68,056	70,100
	ITEM DESCRIPTION	Hours	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Management / Supervision Salary	2,080	70,100	Calculated Field			

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-407-4020	OPERATIONAL		65,752	68,355	71,594	72,624	74,342
	ITEM DESCRIPTION	Hours	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Full-Time Employees	4,160	74,342	Calculated Field			
	Part-Time Employees	0	-				
	Temporary Employees	0	-				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-407-4030	OVERTIME		473	498	0	209	250
	ITEM DESCRIPTION	Hours	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Misc Overtime - Special Jobs/GTMF		250				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-407-4040	LONGEVITY		1,192	1,328	1,479	1,476	1,620
	ITEM DESCRIPTION	#	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Longevity Pay (paid 1st week in December)	3	1,620	Calculated Field			

Dependent Coverage Payments:

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-407-4130	FICA		9,279	9,654	10,797	10,206	11,193
	ITEM DESCRIPTION	%	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	7.65% of Accounts Below:	7.65%	11,193	Calculated Field			
	Supervision, Operational, Overtime, Longevity						

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-407-4140	WORKERS COMP		1,981	1,944	1,944	2,124	2,124
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Prior Year + %Inc	0.0%	2,124	Calculated Field			

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-407-4160	INSURANCE MEDICAL/LIFE/DENTAL		21,355	24,283	23,979	23,221	24,298
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Life Insurance / ADD	0.20000	347	Calculated Field			
	Dental / Vision	\$ 16.64 10%	\$18.30 659				
	Employee Health:	\$647 0.0%	\$647				
	#FT Emp	3	23,292				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-407-4170	TMRS		15,005	14,926	14,565	14,738	15,802
	ITEM DESCRIPTION	PPDS	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	OCT - DEC	6	10.15%	Calculated Field			
	JAN - SEP	20	11.04%				
	Weighted Average		15,802				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-407-4190	TRAINING		3,030	1,481	3,200	2,465	4,200
	ITEM DESCRIPTION	PPDS	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Continuing education Water/Sewer		1,000	To improve ISO rating in future will			
	2 Code Officer Continuing Education		1,000	require more training in the building			
	Flood Plan management C/E		400	Department add \$1,000			1,000
	Electrical/Plumbing/HVAC training		800				



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017

01-407 CODE ENFORCEMENT / BLDG INSPECT

700

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-407-4210	OFFICE SUPPLIES	2,626	2,673	3,500	3,633	3,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	writing utensils	300				300
	paper goods- files-tablets-ect.	1,200				
	high lighters - post it notes	200				
	Business cards - pass or fail stickers	500				
	Printer toner	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-407-4220	MINOR TOOLS & EQUIPMENT	1,528	246	1,500	1,000	1,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Thermometers for food service	300				
	flash lights - batteries	300				
	rubber boots - gloves	300				
	shoe covers	100				
	measurig tape - hand tools	200				
	camera	200				
	rain gear	100				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-407-4230	GAS, OIL & GREASE	3,522	1,979	3,000	1,468	3,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	2011 Ford F250 F2A65BEC22075					
	2014 Equinox					3,000

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-407-4240	EXPENDABLES	0	160	0	41	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-407-4280	UNIFORMS	843	886	900	892	900
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Building and Code shirts	900				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-407-4330	FUEL OPERATED EQUIPMENT	1,642	571	500	239	500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	2011 F 250					
	2014 Equinox					500

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-407-4360	RADIO REPAIRS	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	NO ACTIVITY					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-407-4430	TELEPHONE	519	563	525	198	900
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Cell Phone - Code Enforcement Officer	35	420			
	Internet Svc - Building Official for Ipad	40	480			Building Official uses his private phone.

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-407-4570	CONTRACT SERVICES	19,445	24,507	20,000	31,700	20,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Mowing and Demolish	20,000				



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017

01-407 CODE ENFORCEMENT / BLDG INSPECT 700

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-407-4610	DUES & SUBSCRIPTIONS	941	442	2,300	190	2,300
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Memberships required for certifications					
	2 Texas Code Enforcement Association	200				
	Bay Area Building Official Association	150				
	Texas Flood Plan Managers Association	150				
	International Code Council Membership	300				
	Digital Code Books	1,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-407-4620	TRAVEL OPERATIONAL	949	667	1,350	1,795	1,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Teresa Ceinfuego code officer to attend State Convention	1,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-407-4630	INSURANCE - VEHICLES	352	260	273	191	201
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Assume increase in rates.	5.0%	201			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-407-4850	XFR TO EQ REPL 106	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	NO ACTIVITY	-				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-407-4860	XFR FROM EQ REPL 106	0	-19,500	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	NO ACTIVITY	-				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-407-4940	CAPITAL - EQUIPMENT	0	20,649	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

TOTAL:	214,235	222,934	229,464	236,466	238,230
	0	0	0	0	0



**FISCAL YEAR 2016-2017
SUMMARY BY FUND-DEPT / CATEGORY**

01-408	POLICE DEPARTMENT	800
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CATEGORY SUMMARY 01-408 POLICE DEPARTMENT

CATEGORY DESCRIPTION	2014-2015	2015-2016		2016-2017	CHG BUD-PROJ		CHG BUD-BUD	
	ACTUAL	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
40 SALARIES	1,616,730	1,641,264	1,561,666	1,893,656	331,990	21.3%	252,392	15.4%
41 BENEFITS	597,519	595,481	557,365	670,768	113,403	20.3%	75,287	12.6%
42 SUPPLIES	135,380	136,550	110,574	122,350	11,776	10.6%	-14,200	-10.4%
43 MAINTENANCE	58,413	69,000	35,010	51,000	15,990	45.7%	-18,000	-26.1%
44 UTILITES	41,271	44,296	39,697	42,620	2,923	7.4%	-1,676	-3.8%
45 SERVICES	208,778	216,588	260,692	105,059	-155,633	-59.7%	-111,529	-51.5%
46 SUNDRY	87,752	88,264	87,862	92,457	4,595	5.2%	4,193	4.8%
47 BONDS / LEASES	52,601	81,354	82,067	3,500	-78,567	-95.7%	-77,854	-95.7%
48 TRANSFER - EQUIP REPL	17,948	23,946	23,946	75,000	51,054	213.2%	51,054	213.2%
49 CAPITAL OUTLAY	256,945	85,035	88,044	151,445	63,401	72.0%	66,410	78.1%
TOTAL EXPENSES:	3,073,337	2,981,778	2,846,923	3,207,855	360,932	12.7%	226,077	7.6%
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:	3,073,337	2,981,778	2,846,923	3,207,855	360,932	12.7%	226,077	7.6%



**FISCAL YEAR 2016-2017
SUMMARY BY FUND-DEPT / CATEGORY**

01-408	POLICE DEPARTMENT	800
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PERSONNEL BUDGET									
Budgeted Positions:	2016-2017			2015-2016			2014-2015		
	FT	PT	TMP	FT	PT	TMP	FT	PT	TMP
POLICE CHIEF	1			1			1		
POLICE CAPTAIN	2			1			1		
POLICE LIEUTENANT	0			1			1		
DETECTIVE SERGEANT	3			2			2		
PUBLIC RELATIONS OFFICER	0			1			1		
NARCOTICS DETECTIVE	1			1			1		
PATROL SERGEANT	4			4			4		
PATROL CORPORAL	2						0		
PATROL OFFICER	12			12			12		
TRAFFIC OFFICER	0			1			1		
WARRANT OFFICER (xfr - MC)	0			0			0		
COMMUNICATIONS SUPERVISOR	1								
WARRANT CLERK	0			1			1		
COMMUNICATIONS SPECIALIST	7	1		7			7		
HUMANE OFFICER	1			1			1		
RECORDS CLERK	1			1			1		
JAILER		4			2			2	
CROSSING GUARD		4			4			4	
Budgeted Employees:	35	9	0	34	6	0	34	6	0
Contract Labor									
NET:	35	9	0	34	6	0	34	6	0

Warrant Officer position accounted for in the Municipal Court.



FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT LISTING

01-408 POLICE DEPARTMENT **800**

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
01-408-4010	SUPERVISION	99,130	34,058	41,818	96,560	54,742	130.9%	62,502	183.5%
01-408-4020	OPERATIONAL	1,490,503	1,591,110	1,462,753	1,712,693	249,940	17.1%	121,583	7.6%
01-408-4030	OVERTIME	59,337	50,000	89,573	65,000	-24,573	-27.4%	15,000	30.0%
01-408-4040	LONGEVITY	10,224	9,679	7,956	8,436	480	6.0%	-1,243	-12.8%
01-408-4050	CLOTHING ALLOWANCE	1,757	3,300	2,850	4,800	1,950	68.4%	1,500	45.5%
01-408-4060	AUTO ALLOWANCE	0	0	2,772	6,000	3,228	116.5%	6,000	0.0%
01-408-4070	CELL PHONE ALLOWANCE	0	0	828	1,800	972	117.4%	1,800	0.0%
01-408-4099	SALARY TRANSFERS	-44,221	-46,883	-46,884	-1,633	45,251	-96.5%	45,250	-96.5%
01-408-4130	FICA	123,666	129,484	121,115	144,990	23,875	19.7%	15,506	12.0%
01-408-4140	WORKERS COMP	33,306	33,306	36,395	36,395	0	0.0%	3,089	9.3%
01-408-4150	UNEMPLOYMENT INSURANCE	964	4,000	-2,333	1,500	3,833	-164.3%	-2,500	-62.5%
01-408-4160	INSURANCE MEDICAL/LIFE/DENTAL	272,993	271,988	241,750	291,445	49,695	20.6%	19,457	7.2%
01-408-4170	TMRS	177,634	168,112	162,977	189,510	26,533	16.3%	21,398	12.7%
01-408-4190	TRAINING	4,433	5,000	13,865	7,500	-6,365	-45.9%	2,500	50.0%
01-408-4199	BENEFIT TRANSFERS	-15,477	-16,409	-16,404	-572	15,832	-96.5%	15,837	-96.5%
01-408-4210	OFFICE SUPPLIES	21,942	13,000	19,851	15,000	-4,851	-24.4%	2,000	15.4%
01-408-4220	MINOR TOOLS & EQUIPMENT	14,557	11,100	6,146	11,100	4,954	80.6%	0	0.0%
01-408-4230	GAS, OIL & GREASE	61,308	78,000	34,826	60,000	25,174	72.3%	-18,000	-23.1%
01-408-4240	EXPENDABLES	17,937	20,000	17,158	19,500	2,342	13.6%	-500	-2.5%
01-408-4250	POSTAGE & SHIPPING	1,575	1,050	868	1,000	132	15.2%	-50	-4.8%
01-408-4260	JAIL COSTS	3,031	4,000	6,463	5,000	-1,463	-22.6%	1,000	25.0%
01-408-4270	CHEMICALS	-43	200	0	1,600	1,600	0.0%	1,400	700.0%
01-408-4280	UNIFORMS	15,073	9,200	25,262	9,150	-16,112	-63.8%	-50	-0.5%
01-408-4310	MAINTENANCE - BLDG & GROUNDS	18,053	9,000	14,116	12,500	-1,616	-11.4%	3,500	38.9%
01-408-4320	EQUIPMENT REPAIRS	58	3,000	58	1,000	942	1624.1%	-2,000	-66.7%
01-408-4330	FUEL OPERATED EQUIPMENT	39,896	55,000	20,296	35,000	14,704	72.4%	-20,000	-36.4%
01-408-4360	RADIO REPAIRS	406	2,000	540	2,500	1,960	363.0%	500	25.0%
01-408-4410	ELECTRIC	19,039	20,500	18,611	20,000	1,389	7.5%	-500	-2.4%
01-408-4420	CABLE / INTERNET	1,607	1,656	1,600	1,680	80	5.0%	24	1.4%
01-408-4430	TELEPHONE	20,625	20,340	17,686	19,140	1,454	8.2%	-1,200	-5.9%
01-408-4450	WATER - POLICE STATION	0	1,800	1,800	1,800	0	0.0%	0	0.0%
01-408-4555	SPECIAL SERVICES	22,515	3,500	7,265	6,000	-1,265	-17.4%	2,500	71.4%
01-408-4556	COKE ACCOUNT SPENDING	302	4,800	0	0	0	0.0%	-4,800	-100.0%
01-408-4570	CONTRACT SERVICES	123,061	93,159	107,465	95,175	-12,290	-11.4%	2,016	2.2%
01-408-4571	CONTRACT LABOR	62,838	115,129	145,578	3,500	-142,078	-97.6%	-111,629	-97.0%
01-408-4574	ELECTRICIANS	31	0	0	0	0	0.0%	0	0.0%
01-408-4575	EQUIPMENT RENTAL/LEASE	31	0	384	384	0	0.0%	384	0.0%
01-408-4610	DUES & SUBSCRIPTIONS	990	850	1,052	1,920	868	82.5%	1,070	125.9%
01-408-4620	TRAVEL OPERATIONAL	10,282	7,200	10,514	10,500	-14	-0.1%	3,300	45.8%
01-408-4630	INSURANCE - VEHICLES	47,449	49,821	44,436	46,658	2,222	5.0%	-3,163	-6.3%
01-408-4650	INSURANCE - LIABILITY	28,624	29,793	31,436	32,379	943	3.0%	2,586	8.7%
01-408-4651	BONDS, NOTARY, ETC.	407	600	424	1,000	576	135.8%	400	66.7%
01-408-4698	PENALTIES, FEES, DMG & INTERST	0	0	0	0	0	0.0%	0	0.0%
01-408-4705	EMERGENCY MANAGEMENT	2,549	3,500	3,355	3,500	145	4.3%	0	0.0%
01-408-4795	CAPITAL LEASE PRINCIPAL	50,052	77,854	78,712	0	-78,712	-100.0%	-77,854	-100.0%
01-408-4850	XFR TO EQ REPL 106	100,000	75,000	75,000	75,000	0	0.0%	0	0.0%
01-408-4860	XFR FROM EQ REPL 106	-82,052	-51,054	-51,054	0	51,054	-100.0%	51,054	-100.0%
01-408-4920	CAPITAL - MOTOR VEHICLES	85,077	70,035	70,079	126,945	56,866	81.1%	56,910	81.3%
01-408-4940	CAPITAL - EQUIPMENT	171,868	0	10,465	14,500	4,035	38.6%	14,500	0.0%
01-408-4970	CAPITAL - BLDG & GROUNDS	0	15,000	7,500	10,000	2,500	33.3%	-5,000	-33.3%
		3,073,337	2,981,778	2,846,923	3,207,855	360,932	12.7%	226,077	7.6%



ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4010	SUPERVISION	78,649	99,130	34,058	41,818	96,560
	ITEM DESCRIPTION	Hours	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	Management / Supervision Salary	2,080	94,760	Certificate Pay		1,800

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4020	OPERATIONAL	1,394,792	1,490,503	1,591,110	1,462,753	1,712,693
	ITEM DESCRIPTION	Hours	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	Full-Time Employees	72,800	\$1,584,729			
	Part-Time Employees	4,240	\$54,414	Calculated Fields		
	Temporary Employees	0	-			
	Includes 1 new Patrol Officer (included in Payroll)	\$42,227				
	Corporal Position Upgrade		\$7,500	Certificate Pay		\$18,800
	Part-Time Jailer Position (2)	\$13,490	\$26,980	Additional Certificate Pay		\$1,500
	Part-Time Communication Specialist (1)		\$14,970	FTO Training Incentive Pay		\$3,800

ADDED STAFFING REQUEST:

- Accepted #1 PRIORITY** - ADD TWO NEW PART-TIME JAILERS AT 1,000 HOURS EACH AT \$13.49 PER HOUR, \$13,490 ANNUAL SALARY. THIS WILL PROVIDE ADEQUATE SUPERVISION OF THE JAIL ON THE NIGHT SHIFT FROM 7 PM TO 5 AM SEVEN DAYS A WEEK. TOTAL COST \$26,980.
- Accepted #2 PRIORITY** - ADD ONE NEW POLICE OFFICER AT 2080 HOURS AT \$40,373 ANNUAL SALARY PLUS 6-MONTH PROBATION INCREASE.
- Accepted #3 PRIORITY** - ADD ONE NEW PART-TIME COMMUNICATION SPECIALIST AT 1,000 HOURS AT \$14.97 PER HOUR AT \$14,970 ANNUAL SALARY 6-MONTH PROBATION INCREASE.
- Accepted #4 PRIORITY** - RECLASSIFYING TWO CORPORAL POSITIONS TO ASSIST WITH SUPERVISION ON NIGHT SHIFT AT \$45,874 ANNUAL SALARY PLUS 6-MONTH PROBATION INCREASE TO \$47,289 PROBATION INCREASE TO \$47,289. TWO PATROL OFFICER POSITIONS WOULD BE REDUCED. THEREFORE, THE BUDGET INCREASE WOULD ONLY BE \$1,466 PER POSITION OR \$2,932 TOTAL.
- Rejected #5 PRIORITY** - CHANGE WARRANT CLERK POSITION TO COMMUNICATION SUPERVISOR - EQUIVALENT TO SERGEANT POSITION IN SUPERVISION OF EMPLOYEES AT \$47,341 ANNUAL SALARY PLUS PROBATION INCREASE AT \$49,670 ANNUAL SALARY PLUS 6-MONTH PROBATION INCREASE. THE DIFFERENCE BETWEEN THE NEW SALARY AND HER CURRENT ONE WOULD BE \$9,631. BUDGETED SALARY CHANGE WOULD BE \$7,343.
- Accepted #6 PRIORITY** - CREATE FTO - FIELD TRAINING OFFICER COMPENSATION TRAINING INCENTIVE FOR OFFICER AND DISPATCHER TRAINERS WHILE THEY ARE TRAINING AT 4 HOURS COMP TIME AT NON-OVERTIME RATE OF PAY PER PAY PERIOD.
- Rejected #7 PRIORITY** - CREATE TAC (TERMINAL AGENCY COORDINATOR) INCENTIVE COMPENSATION FOR A COMMUNICATION SPECIALIST TO PERFORM THESE REQUIRED STATE EXTRA DUTIES AT 4 HOURS COMP TIME AT NON-OVERTIME RATE OF PAY PER PAY PERIOD.
- Contingency IN ADDITION** - CREATE FULL-TIME INFORMATION TECHNOLOGY POSITION WITH SALARY TO BE DETERMINED BASED ON MARKET ANALYSIS (ESTIMATED: 35% OF TIME WILL BE SPENT PERFORMING CITY HALL RELATED WORK AND 65% PD RELATED WORK.)

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4030	OVERTIME	65,087	59,337	50,000	89,573	65,000
	ITEM DESCRIPTION	Hours	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
			65,000			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4040	LONGEVITY	10,896	10,224	9,679	7,956	8,436
	ITEM DESCRIPTION	#	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	Longevity Pay (paid 1st week in December)	27	8,436	Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4050	CLOTHING ALLOWANCE	3,279	1,757	3,300	2,850	4,800
	ITEM DESCRIPTION	#	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	Police Chief - Bratton	600	1,200	Detective Sgt - Rickman		300 600
	Captain - Cornwell	300	600	Narcotics Detective		300 600
	Captain - Turner	300	600			
	Detective Sgt - McEntire	300	600			
	Detective Sgt - Pate	300	600			



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
 01-408 POLICE DEPARTMENT 800

ACCOUNT#	ACCOUNT DESCRIPTION	ACTUAL ACTUAL	ACTUAL ACTUAL	BUDGET		BUDGET BUDGET
				BUDGET	PROJECTION	
01-408-4060	AUTO ALLOWANCE	0	0	0	2,772	6,000
	ITEM DESCRIPTION	#	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	Police Chief - Bratton	500	6,000			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4070	CELL PHONE ALLOWANCE	0	0	0	828	1,800
	ITEM DESCRIPTION	#	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	Police Chief - Bratton	150	1,800			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4099	SALARY TRANSFERS	-42,640	-44,221	-46,883	-46,884	(1,633)
	ITEM DESCRIPTION	#	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	WARRANT OFFICER	100%	(47,133)	Technology Position		45,500

Dependent Coverage Payments:

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4130	FICA	115,201	123,666	129,484	121,115	144,990
	ITEM DESCRIPTION	%	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	7.65% of Accounts Below:	7.65%	144,990	Calculated Field		
	Supervision, Operational, Overtime, Longevity, less: Dependent Coverage					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4140	WORKERS COMP	33,939	33,306	33,306	36,395	36,395
	ITEM DESCRIPTION	AMOUNT\$	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	Prior Year + %Inc	0.0%	36,395	Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4150	UNEMPLOYMENT INSURANCE	546	964	4,000	-2,333	1,500
	ITEM DESCRIPTION	AMOUNT\$	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
		1,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4160	INSURANCE MEDICAL/LIFE/DENTAL	228,451	272,993	271,988	241,750	291,445
	ITEM DESCRIPTION	AMOUNT\$	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	Life Insurance / ADD	0.20000	4,035	Calculated Field		
	Dental / Vision	\$ 16.64 10%	\$18.30 7,906			
	Employee Health:	\$647 0.0%	\$647.00			
	#FT Emp	36	279,504			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4170	TMRS	173,079	177,634	168,112	162,977	189,510
	ITEM DESCRIPTION	PPDS	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	OCT - DEC	6	10.15%	Calculated Field		
	JAN - SEP	20	11.04%			
	Weighted Average		10.80%			189,510

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4190	TRAINING	5,968	4,433	5,000	13,865	7,500
	ITEM DESCRIPTION	AMOUNT\$	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	Leadership Courses for Supervisors	2,000				
	Various Specialty Instructor Courses;Taser,etc...	2,000				
	Advanced Investigative Courses	2,000				
	Various Tactical Courses	1,500				
	Various State Required Training Courses	2,500				
						(2,500)



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
01-408 POLICE DEPARTMENT **800**

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4199	BENEFIT TRANSFERS	-14,924	-15,477	-16,409	-16,404	(572)
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	WARRANT OFFICER	35.0%	(16,497)	Technology Position		35% 15,925

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4210	OFFICE SUPPLIES	12,377	21,942	13,000	19,851	15,000
	ITEM DESCRIPTION	#	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	Labels, Binders, Ink Cartridges, Notepads, Clips, Calendars, Post-it Pads, File Folders, Markers, Pens		20,000			
	DVD's, Flashdrives, Surge Protectors for Computers, Stationary, Business Cards, Evidence Tags					(5,000)

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4220	MINOR TOOLS & EQUIPMENT	10,261	14,557	11,100	6,146	11,100
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	Shredders		500	AC Window Unit for Gun Range		600
	Filing Cabinets		600	Other Miscellaneous		1,000
	Gun Safe		500			
	Portable Radio Batteries		500			
	Video Monitor for Dispatch		700			
	2 Large Computer Monitors for Dispatch		1,600			
	Car Printer for Ticket Writers	3	\$3,600	Moved from 01-408-4940		
	2 New Hand Held Radars		1,500			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4230	GAS, OIL & GREASE	87,016	61,308	78,000	34,826	60,000
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	Vehicle Gas/Oil Estimated Costs Due to Possible Gas/Oil Increases		60,000			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4240	EXPENDABLES	21,727	17,937	20,000	17,158	19,500
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	Ammunition for Training and Qualification		4,500			
	Coffee, Coffee Supplies, K-9 Food, Trash Bags, Cleaning Supplies, Paper Towels, Plaques, Car Washes		15,000			
	Keys, Flowers, Posters, Pre-Employment Testing					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4250	POSTAGE & SHIPPING	815	1,575	1,050	868	1,000
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	Postage for Mail, FedEx and UPS		1,000			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4260	JAIL COSTS	4,147	3,031	4,000	6,463	5,000
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	Prisoner Meals, Laundry Supplies, Personal Hygiene Items, Towels, Mattresses, Blankets		5,000	This Budget Assumes Major Repairs Are Completed in FY 15-16.		

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4270	CHEMICALS	0	-43	200	0	1,600
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	OC Spray for the Officers Defense		1,000			
	Dart Gun Chemicals for Animal Control		200			
	Pepperball Chemical Munition Projectiles		400			
						(600)



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
 01-408 POLICE DEPARTMENT 800

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4280	UNIFORMS	7,283	15,073	9,200	25,262	9,150
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
THIS DOES NOT INCLUDE UNIFORM ALLOWANCES						
	Uniforms for New Officers	2,700		Polo Shirts, T-Shirts for Staff		1,500
	Body Armor (custom sized) for New Officers	2,850		Badges for New Officers		300
	Leather Gear and Accessories for New Officers	900				
	Jackets, Rain Gear, Hats, Traffic Vests for Officers	900				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4310	MAINTENANCE - BLDG & GROUNDS	13,983	18,053	9,000	14,116	12,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Anticipated Jail, AC, Plumbing, Door, and Other Office and Facility Repairs and Improvements	10,000				
	This is Based on Extensive Jail Repairs Being Finished This Current Fiscal Year					
	Bicycle Impound Area Needs Roof or Relocation	2,500		Moved from 01-408-4970		

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4320	EQUIPMENT REPAIRS	4,860	58	3,000	58	1,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Tasers, Body Cameras, In-Car Cameras, RADARS	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4330	FUEL OPERATED EQUIPMENT	53,188	39,896	55,000	20,296	35,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Police Motor Vehicle Fleet Repairs and Parts	35,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4360	RADIO REPAIRS	3,019	406	2,000	540	2,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Portable and In-Car Radios (warranty expires) On Infrastructure System this Year	2,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4410	ELECTRIC	20,271	19,039	20,500	18,611	20,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	CONTRACT RUNS THRU 2017	0.06566	20,000			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4420	CABLE / INTERNET	1,207	1,607	1,656	1,600	1,680
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
		\$140	1,680			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4430	TELEPHONE	19,662	20,625	20,340	17,686	19,140
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	(979) 265-6194 MAIN LINE	550	6,600			
	OTHER LAND & DEDICATED LINES	245	2,940			
	CELL PHONES; AIR CARDS	800	9,600			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4450	WATER - POLICE STATION	0	0	1,800	1,800	1,800
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	NEW ACCOUNT FOR 2016-2017	\$150	1,800			



ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014	2014-2015	2015-2016		2016-2017
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
01-408-4555	SPECIAL SERVICES	2,955	22,515	3,500	7,265	6,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Investigative Service Expenses, DNA Testing, Drug Test Kits, Subpoena Costs, etc...	6,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014	2014-2015	2015-2016		2016-2017
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
01-408-4556	COKE ACCOUNT SPENDING	4,535	302	4,800	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	STOPPED USAGE: FY 2015-2016					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014	2014-2015	2015-2016		2016-2017
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
01-408-4570	CONTRACT SERVICES	84,856	123,061	93,159	107,465	95,175
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Copier Contract	6,000	Allen Simmons Gun Range Lease			2,400
	Tyler Technology Computer Software Contract	12,500	Psychological Evaluations			1,000
	InCode Software Contract	5,000	Polygraph Services			900
	Leads on Line Contract for Pawn Shop Records	1,525	BCAC Medical Program			7,000
	AFIS Contract	2,500	Termite Contract			700
	Cleaning Service	9,600	Motorola Radio Contract			9,950
	Vista Com Dispatch Recording Contract	2,500	Veterinarian K-9 Service			500
	Brazoria County Radio Contract	7,500	Lexis Nexis Data Search Contract	75		900
	Computer Technician (Jason)	10,000	Transunion Data Search Contract			500
	GPS Monitoring System	3,770	Identi-Kit Software Contract			1,000
	U.S. Health Works	1,550	Ticket Writer Maintenance Contract			880
			Brazoria County Child Advocate Center			7,000

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014	2014-2015	2015-2016		2016-2017
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
01-408-4571	CONTRACT LABOR	0	62,838	115,129	145,578	3,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Contract Emergency Dispatchers	\$3,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014	2014-2015	2015-2016		2016-2017
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
01-408-4575	EQUIPMENT RENTAL/LEASE	0	31	0	384	384
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Postage Meter Rental	250				
	Extra	134				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014	2014-2015	2015-2016		2016-2017
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
01-408-4610	DUES & SUBSCRIPTIONS	365	990	850	1,052	1,920
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	International Association of Chiefs of Police	250	Fact's Newspaper			200
	Police Executive Resarch Forum	150	Web Site Hosting			300
	FBI LEEDA	150	Chief's Rotary Monthly Dues	60		720
	Texas Association of Chiefs of Police	100				
	Southeast Texas Association of Chiefs of Police	150				
	Crime Prevention Officers Association	100				
	Investigator's Association	100				(300)

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014	2014-2015	2015-2016		2016-2017
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
01-408-4620	TRAVEL OPERATIONAL	7,446	10,282	7,200	10,514	10,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Travel for Training Courses and Conferences Which Includes Meals, Lodging, Fuel, Parking, etc.	10,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014	2014-2015	2015-2016		2016-2017
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
01-408-4630	INSURANCE - VEHICLES	41,539	47,449	49,821	44,436	46,658
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Assume increase in rates.	5.0%	46,658			



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
 01-408 POLICE DEPARTMENT 800

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4650	INSURANCE - LIABILITY	29,274	28,624	29,793	31,436	32,379
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Assume increase in rates.	3.0%	32,379			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4651	BONDS, NOTARY, ETC.	788	407	600	424	1,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Dispatchers, Admin. Staff, and CID Supervisors	10	1,000			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4705	EMERGENCY MANAGEMENT	1,795	2,549	3,500	3,355	3,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Annual Supplies, Minor Equipment Replaced		3,500			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4795	CAPITAL LEASE PRINCIPAL	0	50,052	77,854	78,712	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	SHOULD BE NO ACTIVITY IN 2016-2017			Projection: Motorola Radios		

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4850	XFR TO EQ REPL 106	120,000	100,000	75,000	75,000	75,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Contribution to Equipment Replacement Cost		75,000			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4860	XFR FROM EQ REPL 106	-86,530	-82,052	-51,054	-51,054	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	No Activity in 2016-2017					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4920	CAPITAL - MOTOR VEHICLES	119,322	85,077	70,035	70,079	126,945
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	1 2017 Tahoe for Patrol Captain to Replace Ford Pick-up Truck to Transfer to Fire Marshal Unit #848	1	35,315	2 2017 Tahoes to replace Unit #803 and Unit #827 Which Are Both 2008 Models Crown Vics and Unit #819 Which is a 2003 Crown Vic with 146,000 Miles?		2
	Equipment to outfit Vehicles	3	21,000			70,630

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4940	CAPITAL - EQUIPMENT	4,250	171,868	0	10,465	14,500
	ITEM DESCRIPTION	Qty	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	Emergency Lights, Consoles, Prisoner Transport Barriers, Sirens, Other Misc. Equipment to Outfit	3	21,000	Move to 01-408-4920		(21,000)
	Replace Old, Obsolete, and Broken Tasers with 7 New Ones with Cameras	7	\$8,500			
	Ticket Writers to Replace Obsolete/Broken	3	\$6,000	Tickwriter is \$4,000-\$5,000??		
	Car Printer for Ticket Writers	3	\$3,600	Move to 01-408-4220		(3,600)
	Spare Portable Radio		\$1,100			(1,100)
	The 3 New Cruisers					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-408-4970	CAPITAL - BLDG & GROUNDS	0	0	15,000	7,500	10,000
	ITEM DESCRIPTION	Qty	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	Miscellaneous Building, Jail, and Parking Lot Repairs and Improvements		10,000			
	One Car Garage for Bulk Evidence/Stg		\$10,000			(10,000)
	Bicycle Impound Area Needs Roof or Relocation		\$2,500	Move to 01-408-4310		(2,500)

TOTAL: 2,642,885 3,073,337 2,981,778 2,846,923 3,207,855



FISCAL YEAR 2016-2017
SUMMARY BY FUND-DEPT / CATEGORY

01-409	FIRE DEPARTMENT	900
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CATEGORY SUMMARY				01-409 FIRE DEPARTMENT				
CATEGORY DESCRIPTION	2014-2015	2015-2016		2016-2017	CHG BUD-PROJ		CHG BUD-BUD	
	ACTUAL	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
40 SALARIES	0	0	0	0	0	0.0%	0	0.0%
41 BENEFITS	27,573	39,778	25,526	37,521	11,995	47.0%	-2,257	-5.7%
42 SUPPLIES	11,645	20,830	12,723	13,785	1,062	8.3%	-7,045	-33.8%
43 MAINTENANCE	7,801	16,250	7,993	13,950	5,957	74.5%	-2,300	-14.2%
44 UTILITES	11,156	11,100	10,499	11,016	517	4.9%	-84	-0.8%
45 SERVICES	10,566	12,333	11,891	11,833	-58	-0.5%	-500	-4.1%
46 SUNDRY	11,978	15,474	10,103	17,245	7,142	70.7%	1,771	11.4%
47 BONDS / LEASES	14,013	22,277	22,321	0	-22,321	-100.0%	-22,277	-100.0%
48 TRANSFER - EQUIP REPL	-14,013	35,391	35,395	50,000	14,605	41.3%	14,609	41.3%
49 CAPITAL OUTLAY	257,295	69,380	86,294	34,400	-51,894	-60.1%	-34,980	-50.4%
TOTAL EXPENSES:	338,014	242,813	222,745	189,750	-32,995	-14.8%	-53,063	-21.9%
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:	338,014	242,813	222,745	189,750	-32,995	-14.8%	-53,063	-21.9%

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



FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT LISTING

01-409 FIRE DEPARTMENT 900

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
01-409-4140	WORKERS COMP	756	756	826	785	-41	-5.0%	29	3.8%
01-409-4170	RETIREMENT	25,600	29,022	20,700	28,836	8,136	39.3%	-186	-0.6%
01-409-4190	TRAINING	1,217	10,000	4,000	7,900	3,900	97.5%	-2,100	-21.0%
01-409-4210	OFFICE SUPPLIES	144	250	2,052	250	-1,802	-87.8%	0	0.0%
01-409-4220	MINOR TOOLS & EQUIPMENT	7,424	11,330	6,122	5,885	-237	-3.9%	-5,445	-48.1%
01-409-4230	GAS, OIL & GREASE	2,505	4,000	2,986	3,500	514	17.2%	-500	-12.5%
01-409-4240	EXPENDABLES	1,092	900	753	900	147	19.5%	0	0.0%
01-409-4250	POSTAGE & SHIPPING	75	50	0	50	50	0.0%	0	0.0%
01-409-4270	CHEMICALS	0	1,300	0	200	200	0.0%	-1,100	-84.6%
01-409-4280	UNIFORMS	405	3,000	810	3,000	2,190	270.4%	0	0.0%
01-409-4310	MAINTENANCE - BLDG & GROUNDS	992	2,750	473	1,700	1,227	259.4%	-1,050	-38.2%
01-409-4320	EQUIPMENT REPAIRS	0	3,000	94	2,500	2,406	2559.6%	-500	-16.7%
01-409-4330	FUEL OPERATED EQUIPMENT	5,882	9,500	6,829	9,000	2,171	31.8%	-500	-5.3%
01-409-4360	RADIO REPAIRS	927	1,000	597	750	153	25.6%	-250	-25.0%
01-409-4410	ELECTRIC	9,285	9,200	8,965	9,200	235	2.6%	0	0.0%
01-409-4430	TELEPHONE	1,871	1,900	1,534	1,816	282	18.4%	-84	-4.4%
01-409-4570	CONTRACT SERVICES	10,566	12,333	11,891	11,833	-58	-0.5%	-500	-4.1%
01-409-4610	DUES & SUBSCRIPTIONS	1,976	2,600	1,305	2,400	1,095	83.9%	-200	-7.7%
01-409-4620	TRAVEL OPERATIONAL	663	2,000	843	2,000	1,157	137.2%	0	0.0%
01-409-4630	INSURANCE - VEHICLES	1,983	2,081	1,456	1,529	73	5.0%	-552	-26.5%
01-409-4640	INSURANCE - BUILDINGS	3,231	3,393	2,549	2,676	127	5.0%	-717	-21.1%
01-409-4670	FIREMAN WATER BILL CREDITS	4,125	5,400	3,950	8,640	4,690	118.7%	3,240	60.0%
01-409-4795	CAPITAL LEASE PRINCIPAL	14,013	22,277	22,321	0	-22,321	-100.0%	-22,277	-100.0%
01-409-4850	XFR TO EQ REPL 106	0	50,000	50,004	50,000	-4	0.0%	0	0.0%
01-409-4860	XFR FROM EQ REPL 106	-14,013	-14,609	-14,609	0	14,609	-100.0%	14,609	-100.0%
01-409-4920	CAPITAL - MOTOR VEHICLES	195,149	0	27,234	0	-27,234	-100.0%	0	0.0%
01-409-4940	CAPITAL - EQUIPMENT	62,146	69,380	59,060	34,400	-24,660	-41.8%	-34,980	-50.4%
		338,014	242,813	222,745	189,750	-32,995	-14.8%	-53,063	-21.9%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
01-409 FIRE DEPARTMENT 900

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	
				BUDGET	PROJECTION		
01-409-4140	WORKERS COMP		9	756	756	826	785
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$		
		-5.0%	785				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	
				BUDGET	PROJECTION		
01-409-4170	RETIREMENT		24,900	25,600	29,022	20,700	28,836
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$		
	TESRS Quarterly Payments	6,675	26,700	\$10 increase / Quarter; from \$125 to \$135			2,136

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	
				BUDGET	PROJECTION		
01-409-4190	TRAINING		4,778	1,217	10,000	4,000	7,900
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$		
	Texas A&M school spring/summer	3	3,000	BFBCIA area school		6	2,000
	Brazoria County training spring/fall	6	3,000	Hurricane conference		1	400
	TEEX area schools	6	2,000				
							(2,500)

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	
				BUDGET	PROJECTION		
01-409-4210	OFFICE SUPPLIES		0	144	250	2,052	250
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$		
	pens, paper, markers, legal pads, copy ink, files	250			Projection: Keysecure System Software \$1,443 Cloud based upgrade to software		

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	
				BUDGET	PROJECTION		
01-409-4220	MINOR TOOLS & EQUIPMENT		9,687	7,424	11,330	6,122	5,885
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$		
	barricade tape - fire	10	160	fire helmets - yellow		4	720
	brackets for tools on Rescue 1		2,500	fire helmets - red		1	180
	2 section extension ladder 35'		1,035	fire helmets - black		1	180
	public safety vest	10	310				
	fire gloves	10	800				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	
				BUDGET	PROJECTION		
01-409-4230	GAS, OIL & GREASE		2,912	2,505	4,000	2,986	3,500
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$		
	gas, oil & grease	4,000					(500)

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	
				BUDGET	PROJECTION		
01-409-4240	EXPENDABLES		241	1,092	900	753	900
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$		
	janitorial supplies, water conditioner supplies, misc filters (ice machine & a/c) portable batteries (SCBA packs & flashlights)	900					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	
				BUDGET	PROJECTION		
01-409-4250	POSTAGE & SHIPPING		14	75	50	0	50
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$		
	postage & shipping	50					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	
				BUDGET	PROJECTION		
01-409-4270	CHEMICALS		0	0	1,300	0	200
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$		
	high expansion foam AFFF	1,200					(1,000)

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	
				BUDGET	PROJECTION		
01-409-4280	UNIFORMS		6,121	405	3,000	810	3,000
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$		
	dress uniforms	1,000					
	duty shirts	1,000					
	coveralls	2,000					-1,000



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
01-409 FIRE DEPARTMENT 900

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-409-4310	MAINTENANCE - BLDG & GROUNDS	1,999	992	2,750	473	1,700
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	ANNUAL TERMITES	400				
	OTHER MISC EXPENSES	2,300				
						-1,000

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-409-4320	EQUIPMENT REPAIRS	4,580	0	3,000	94	2,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	SCBA repairs, misc repairs	3,000				
						-500

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-409-4330	FUEL OPERATED EQUIPMENT	21,158	5,882	9,500	6,829	9,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	fuel operated equipment	9,500				
						(500)

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-409-4360	RADIO REPAIRS	1,096	927	1,000	597	750
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	radio repairs	1,500				
						-750

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-409-4410	ELECTRIC	8,872	9,285	9,200	8,965	9,200
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
		0.06566	9,200			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-409-4430	TELEPHONE	2,123	1,871	1,900	1,534	1,816
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	LAND LINE (979) 265-4741	68	816			
	CELL PHONES	78	936			
	OTHER MISC		64			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-409-4570	CONTRACT SERVICES	12,813	10,566	12,333	11,891	11,833
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	BCOS copier fee	350	pest control			640
	US Healthworks (drug test, injuries, physicals)	2,100	monitor dectector testing			500
	ladder & hose testing	1,800	other miscellaneous services			2,000
	pump test & repair	1,500	Firehouse Software			1,395
	Voice Notification - Penguin Communications	1,548				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-409-4610	DUES & SUBSCRIPTIONS	27	1,976	2,600	1,305	2,400
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	NFPA membership	500	county dues			100
	CVFD member dues to SFFMA	2,200	district dues			100
			(500)			
	SFFMA DUE 2016 - \$1,305					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-409-4620	TRAVEL OPERATIONAL	1,139	663	2,000	843	2,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	SFFMA Conference & Convention	2,400				
	misc travel	1,000				
						(1,400)



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
01-409 FIRE DEPARTMENT 900

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-409-4630	INSURANCE - VEHICLES	2,331	1,983	2,081	1,456	1,529
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	% OF PREVIOUS YEAR PROJECTION	5%	1,529			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-409-4640	INSURANCE - BUILDINGS	3,577	3,231	3,393	2,549	2,676
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
		5%	2,676			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-409-4670	FIREMAN WATER BILL CREDITS	5,600	4,125	5,400	3,950	8,640
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
# OF FIREMEN	18					
CREDIT / FIREMEN PER MONTH	\$25	5,400	Additional: Increase of \$15	\$15		3,240

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-409-4698	PENALTIES, FEES, DMG & INTERST	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
NO ACTIVITY; DON'T USE ACCOUNT						

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-409-4795	CAPITAL LEASE PRINCIPAL	0	14,013	22,277	22,321	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
USED FOR MOTOROLA RADIOS; NOT LONGER NEEDED						

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-409-4850	XFR TO EQ REPL 106	50,000	0	50,000	50,004	50,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
		50,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-409-4860	XFR FROM EQ REPL 106	-17,960	-14,013	-14,609	-14,609	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-409-4920	CAPITAL - MOTOR VEHICLES	55,000	195,149	0	27,234	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-409-4940	CAPITAL - EQUIPMENT	0	62,146	69,380	59,060	34,400
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	1250 gpm class A custom pumper w/hoses, fittings, ladders & equipment	431,443	Purchase in Current Year: 2015-2016			(431,443)
	bunker gear	5	18,000			-2 (7,200)
	radios APX4000	15	45,000			-11 (33,000)
	Scott 2.2 SBCA	4	11,200			-2 (5,600)
	5" hose x 1,000 ft		6,000			
	Thermal Camera		7,000			(7,000)

TOTAL:		201,017	338,014	242,813	222,745	189,750
BUNKER GEAR:		0	0	0	0	-
2015-2016	3					
2014-2015	8					
2013-2014	5					
2012-2013	5					
2011-2012	2					
2010-2011	3					
	26					



**FISCAL YEAR 2016-2017
SUMMARY BY FUND-DEPT / CATEGORY**

01-410	FIRE MARSHALL	1000
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CATEGORY SUMMARY 01-410 FIRE MARSHALL

CATEGORY DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG BUD-BUD	
		BUDGET	PROJECTn		\$	%	\$	%
40 SALARIES	46,000	47,061	47,772	49,316	1,544	3.2%	2,255	4.8%
41 BENEFITS	18,520	19,987	19,762	20,075	313	1.6%	88	0.4%
42 SUPPLIES	378	2,100	1,060	2,000	940	88.7%	-100	-4.8%
43 MAINTENANCE	0	0	0	0	0	0.0%	0	0.0%
44 UTILITES	482	400	676	900	224	33.1%	500	125.0%
45 SERVICES	0	1,500	40	1,400	1,360	3400.0%	-100	-6.7%
46 SUNDRY	3,547	3,200	3,225	2,950	-275	-8.5%	-250	-7.8%
47 BONDS / LEASES	4,367	6,940	5,874	0	-5,874	-100.0%	-6,940	-100.0%
48 TRANSFER - EQUIP REPL	-4,367	-4,551	-4,551	0	4,551	-100.0%	4,551	-100.0%
49 CAPITAL OUTLAY	11,369	0	0	0	0	0.0%	0	0.0%
TOTAL EXPENSES:	80,296	76,637	73,858	76,641	2,783	3.8%	4	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:	80,296	76,637	73,858	76,641	2,783	3.8%	4	0.0%
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PERSONNEL BUDGET

Budgeted Positions:	2016-2017			2015-2016			2014-2015		
	FT	PT	TMP	FT	PT	TMP	FT	PT	TMP
Apartment Inspector	1			1			1		
Budgeted Employees:	1	0	0	1	0	0	1	0	0
Contract Labor							0		
NET:	1	0	0	1	0	0	1	0	0



**FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT LISTING**

01-410	FIRE MARSHALL	1000
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ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
01-410-4020	OPERATIONAL	43,131	44,133	44,992	48,810	3,818	8.5%	4,677	10.6%
01-410-4030	OVERTIME	139	150	0	150	150	0.0%	0	0.0%
01-410-4040	LONGEVITY	260	308	308	356	48	15.6%	48	15.6%
01-410-4099	SALARY TRANSFERS	2,470	2,470	2,472	0	-2,472	-100.0%	-2,470	-100.0%
01-410-4130	FICA	3,330	3,565	3,467	3,734	267	7.7%	169	4.7%
01-410-4140	WORKERS COMP	705	704	769	769	0	0.0%	65	9.2%
01-410-4160	INSURANCE MEDICAL/LIFE/DENTAL	8,091	7,993	7,739	8,101	362	4.7%	108	1.4%
01-410-4170	TMRS	4,755	4,809	4,663	5,271	608	13.0%	462	9.6%
01-410-4190	TRAINING	775	2,200	2,260	2,200	-60	-2.7%	0	0.0%
01-410-4199	BENEFIT TRANSFERS	864	716	864	0	-864	-100.0%	-716	-100.0%
01-410-4210	OFFICE SUPPLIES	378	1,000	810	300	-510	-63.0%	-700	-70.0%
01-410-4240	EXPENDABLES	0	850	0	850	850	0.0%	0	0.0%
01-410-4280	UNIFORMS	0	250	250	850	600	240.0%	600	240.0%
01-410-4430	TELEPHONE	482	400	676	900	224	33.1%	500	125.0%
01-410-4570	CONTRACT SERVICES	0	1,500	40	1,400	1,360	3400.0%	-100	-6.7%
01-410-4610	DUES & SUBSCRIPTIONS	1,421	2,000	1,526	1,750	224	14.7%	-250	-12.5%
01-410-4620	TRAVEL OPERATIONAL	2,126	1,200	1,699	1,200	-499	-29.4%	0	0.0%
01-410-4795	CAPITAL LEASE - PRINCIPAL	4,367	6,940	5,874	0	-5,874	-100.0%	-6,940	-100.0%
01-410-4860	XFR FROM EQ REPL 106	-4,367	-4,551	-4,551	0	4,551	-100.0%	4,551	-100.0%
01-410-4940	CAPITAL - EQUIPMENT	11,369	0	0	0	0	0.0%	0	0.0%
	TOTAL	80,296	76,637	73,858	76,641	2,783	3.8%	4	0.0%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
01-410 FIRE MARSHALL 1000

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-410-4020	OPERATIONAL	42,162	43,131	44,133	44,992	48,810
ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
Apartment Inspector		1	46,340	Mike Waguespack - Fire Marshal Pay \$95 per PPD		2,470

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-410-4030	OVERTIME	793	139	150	0	150
ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
		150				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-410-4040	LONGEVITY	212	260	308	308	356
ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
		356				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-410-4099	SALARY TRANSFERS	2,400	2,470	2,470	2,472	-
ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
Moved to 01-410-4020						

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-410-4130	FICA	3,302	3,330	3,565	3,467	3,734
ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
7.65% of Accounts Below: Supervision, Operational, Overtime, Longevity		7.65%	3,734			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-410-4140	WORKERS COMP	718	705	704	769	769
ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
Prior Year x 1		0.0%	769			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-410-4160	INSURANCE MEDICAL/LIFE/DENTAL	7,113	8,091	7,993	7,739	8,101
ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
Life Insurance / ADD		0.20000	117	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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-410-4170	TMRS	4,935	4,755	4,809	4,663	5,271
ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
OCT - DEC		6	10.15%	Calculated Field		
JAN - SEP		20	11.04%			
Weighted Average			10.80%	5,271		

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-410-4190	TRAINING	835	775	2,200	2,260	2,200
ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
Training		2,200				
continuing education for Fire Marshal, Deputy Fire Marshal, and fire inspector						

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-410-4199	BENEFIT TRANSFERS	840	864	716	864	-
ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
NOT USED IN 2016-2017						



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
01-410 FIRE MARSHALL 1000

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-410-4210	OFFICE SUPPLIES	20	378	1,000	810	300
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Mics office supplies paper, printer cartridges, etc.	300				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-410-4240	EXPENDABLES	776	0	850	0	850
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Gloves, paint cans, plastic bags, paper bags evidence tape	850				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-410-4280	UNIFORMS	57	0	250	250	850
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Replacement & new uniforms including name tags, badges, collar brass	850				
				would like to change from polo shirts to a class A shirts with badges and name tags		

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-410-4430	TELEPHONE	375	482	400	676	900
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	CELL PHONE - APARTMENT INSPECTOR	35	420			
	Phone Bill: I-Pad to perform inspections	\$40	480			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-410-4570	CONTRACT SERVICES	1,551	0	1,500	40	1,400
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Lab Fees for arson cases	400				
	Software support for web based fire house reporting system	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-410-4610	DUES & SUBSCRIPTIONS	1,687	1,421	2,000	1,526	1,750
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	National /Sprinkler					
	Certification renewal Tx common Fire Protection	2,000	National Fire Code books			
	NFPA NFCS internet single web base access		Inspector & 3 personnel			
	Texas Fire Marshal's association dues		SFFMA			
						(250)

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-410-4620	TRAVEL OPERATIONAL	1,299	2,126	1,200	1,699	1,200
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Travel for contuning education	1,200				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-410-4795	CAPITAL LEASE - PRINCIPAL	0	4,367	6,940	5,874	-
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	NO ACTIVITY					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-410-4860	XFR FROM EQ REPL 106	0	-4,367	-4,551	-4,551	-
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	NO ACTIVITY					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-410-4940	CAPITAL - EQUIPMENT	0	11,369	0	0	-
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Replace unit 1202 with the F150 from the police Department	-				
				This unit is 10 years old with over a 100,000 miles and having electrical problems		

TOTAL: 69,075 80,296 76,637 73,858 76,641



FISCAL YEAR 2016-2017
SUMMARY BY FUND-DEPT / CATEGORY

01-411	STREET & DRAINAGE	1100
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CATEGORY SUMMARY **01-411 STREET & DRAINAGE**

CATEGORY DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG BUD-BUD	
		BUDGET	PROJECTn		\$	%	\$	%
40 SALARIES	173,478	334,095	176,968	336,070	159,102	89.9%	1,975	0.6%
41 BENEFITS	74,900	145,627	71,628	147,313	75,685	105.7%	1,686	1.2%
42 SUPPLIES	27,165	35,935	26,427	26,275	-152	-0.6%	-9,660	-26.9%
43 MAINTENANCE	62,790	70,500	56,979	106,800	49,821	87.4%	36,300	51.5%
44 UTILITIES	80,799	84,050	94,099	93,800	-299	-0.3%	9,750	11.6%
45 SERVICES	174,427	205,550	236,539	201,100	-35,439	-15.0%	-4,450	-2.2%
46 SUNDRY	1,709	1,796	1,360	1,428	68	5.0%	-368	-20.5%
47 BONDS / LEASES	0	0	0	0	0	0.0%	0	0.0%
48 TRANSFER - EQUIP REPL	-23,239	0	0	0	0	0.0%	0	0.0%
49 CAPITAL OUTLAY	86,476	53,870	53,870	5,500	-48,370	-89.8%	-48,370	-89.8%
TOTAL EXPENSES:	658,505	931,423	717,870	918,286	200,416	27.9%	-13,137	-1.4%
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:	658,505	931,423	717,870	918,286	200,416	27.9%	-13,137	-1.4%

PERSONNEL BUDGET

Budgeted Positions:	2015-2016			2015-2016			2014-2015		
	FT	PT	TMP	FT	PT	TMP	FT	PT	TMP
PUBLIC WORKS DIRECTOR	1			1			1		
SUPERVISOR - STREET/DRAINAGE							1		
CREW LEADER - STRTS/DRNG	1			1			1		
EQUIPMENT OPERATOR	1			1					
MAINTENANCE WORKER I & II	6			6			5		
MAINTENANCE EMPLOYEE (City Wide)							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 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT LISTING

01-411 STREET & DRAINAGE 1100

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017	CHG BUD-PROJ		CHG FROM BUDGET	
		ACTUAL	BUDGET	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
01-411-4010	SUPERVISION	72,735	79,477	79,480		81,861	2,381	3.0%	2,384	3.0%
01-411-4020	OPERATIONAL	120,205	272,187	119,327		277,054	157,727	132.2%	4,867	1.8%
01-411-4030	OVERTIME	12,295	17,250	13,073		13,000	-73	-0.6%	-4,250	-24.6%
01-411-4040	LONGEVITY	760	946	848		992	144	17.0%	46	4.9%
01-411-4099	SALARY TRANSFERS	-32,517	-35,765	-35,760		-36,837	-1,077	3.0%	-1,072	3.0%
01-411-4130	FICA	15,731	28,294	15,206		28,527	13,321	87.6%	233	0.8%
01-411-4140	WORKERS COMP	11,268	11,268	12,313		12,313	0	0.0%	1,045	9.3%
01-411-4150	UNEMPLOYMENT INSURANCE	0	5,000	0		3,000	3,000	0.0%	-2,000	-40.0%
01-411-4160	INSURANCE MEDICAL/LIFE/DENTAL	36,745	71,922	34,315		72,713	38,398	111.9%	791	1.1%
01-411-4170	TMRS	22,537	38,092	21,810		40,274	18,464	84.7%	2,182	5.7%
01-411-4190	TRAINING	0	1,065	500		800	300	60.0%	-265	-24.9%
01-411-4199	BENEFIT TRANSFERS	-11,381	-10,014	-12,516		-10,314	2,202	-17.6%	-300	3.0%
01-411-4210	OFFICE SUPPLIES	605	985	379		825	446	117.7%	-160	-16.2%
01-411-4220	MINOR TOOLS & EQUIPMENT	8,135	10,950	10,495		5,000	-5,495	-52.4%	-5,950	-54.3%
01-411-4230	GAS, OIL & GREASE	13,561	17,000	9,897		14,000	4,103	41.5%	-3,000	-17.6%
01-411-4240	EXPENDABLES	3,343	5,000	4,142		4,500	358	8.6%	-500	-10.0%
01-411-4270	CHEMICALS	413	600	389		500	111	28.5%	-100	-16.7%
01-411-4280	UNIFORMS	1,108	1,400	1,125		1,450	325	28.9%	50	3.6%
01-411-4320	EQUIPMENT REPAIRS	537	1,200	1,895		1,800	-95	-5.0%	600	50.0%
01-411-4330	FUEL OPERATED EQUIPMENT	20,636	25,000	14,684		22,000	7,316	49.8%	-3,000	-12.0%
01-411-4370	SIGN & SIGNAL REPAIR	13,157	12,700	21,926		55,000	33,074	150.8%	42,300	333.1%
01-411-4380	ROAD REPAIR - MATERIAL	12,773	16,600	7,160		15,500	8,340	116.5%	-1,100	-6.6%
01-411-4390	STORM SEWER PIPE	15,687	15,000	11,314		12,500	1,186	10.5%	-2,500	-16.7%
01-411-4410	ELECTRIC - STREET LIGHTS	77,324	80,000	90,988		90,000	-988	-1.1%	10,000	12.5%
01-411-4415	ELECTRIC - TRAFFIC SIGNALS	2,218	2,750	2,400		2,500	100	4.2%	-250	-9.1%
01-411-4430	TELEPHONE	1,257	1,300	711		1,300	589	82.8%	0	0.0%
01-411-4570	CONTRACT SERVICES	100,278	136,500	91,084		131,000	39,916	43.8%	-5,500	-4.0%
01-411-4571	CONTRACT LABOR	74,149	68,000	145,376		68,000	-77,376	-53.2%	0	0.0%
01-411-4575	EQUIPMENT RENTAL/LEASE	0	1,050	79		2,100	2,021	2558.2%	1,050	100.0%
01-411-4630	INSURANCE - VEHICLES	1,411	1,482	1,037		1,089	52	5.0%	-393	-26.5%
01-411-4650	INSURANCE - LIABILITY	298	314	323		339	16	5.0%	25	8.0%
01-411-4860	XFR FROM EQ REPL 106	-23,239	0	0		0	0	0.0%	0	0.0%
01-411-4920	CAPITAL - MOTOR VEHICLES	23,239	33,870	33,870		0	-33,870	-100.0%	-33,870	-100.0%
01-411-4940	CAPITAL - EQUIPMENT	63,237	20,000	20,000		5,500	-14,500	-72.5%	-14,500	-72.5%
		658,505	931,423	717,870		918,286	200,416	27.9%	-13,137	-1.4%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
01-411 STREET & DRAINAGE 1100

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-411-4010	SUPERVISION	64,513	72,735	79,477	79,480	81,861
	ITEM DESCRIPTION	Hours	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	Management / Supervision Salary	2,080	81,861	Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-411-4020	OPERATIONAL	180,254	120,205	272,187	119,327	277,054
	ITEM DESCRIPTION	Hours	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	Full-Time Employees	16,640	277,054	Calculated Field		
	Part-Time Employees	0	-			
	Temporary Employees	0	-			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-411-4030	OVERTIME	15,049	12,295	17,250	13,073	13,000
	ITEM DESCRIPTION	Hours	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	*Employees in 1100 dept work water and sewer line repairs also, on call for emergency		13,000			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-411-4040	LONGEVITY	536	760	946	848	992
	ITEM DESCRIPTION	#	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	Longevity Pay (paid 1st week in December)	3	992	Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-411-4099	SALARY TRANSFERS	-29,180	-32,517	-35,765	-35,760	(36,837)
	ITEM DESCRIPTION	#	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	PUBLIC WORKS DIRECTOR 02-423	45%	(36,837)	Calculated Field		

Dependent Coverage Payments: -

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-411-4130	FICA	19,618	15,731	28,294	15,206	28,527
	ITEM DESCRIPTION	%	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	7.65% of Accounts Below:	7.65%	28,527	Calculated Field		
	Supervision, Operational, Overtime, Longevity.					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-411-4140	WORKERS COMP	11,482	11,268	11,268	12,313	12,313
	ITEM DESCRIPTION	AMOUNT\$	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	Prior Year + %Inc	0.0%	12,313	Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-411-4150	UNEMPLOYMENT INSURANCE	0	0	5,000	0	3,000
	ITEM DESCRIPTION	AMOUNT\$	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
		3,000		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-411-4160	INSURANCE MEDICAL/LIFE/DENTAL	46,668	36,745	71,922	34,315	72,713
	ITEM DESCRIPTION	AMOUNT\$	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	Life Insurance / ADD		0.20000	861	Calculated Field	
	Dental / Vision	\$ 16.64	10%	\$18.30	1,976	
	Employee Health:	647	0.0%	647		
		#FT Emp	9	69,876		



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
01-411 STREET & DRAINAGE 1100

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-411-4170	TMRS		29,766	22,537	38,092	21,810	40,274
ITEM DESCRIPTION		PPDS	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
OCT - DEC		6	10.15%	Calculated Field			
JAN - SEP		20	11.04%				
Weighted Average			10.80%			40,274	

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-411-4190	TRAINING		465	0	1,065	500	800
ITEM DESCRIPTION			AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
Pesticide Training			300				
Storm Water Training			300				
Irrigation Training			200				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-411-4199	BENEFIT TRANSFERS		-10,213	-11,381	-10,014	-12,516	(10,314)
ITEM DESCRIPTION			AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
PUBLIC WORKS DIRECTOR 02-423		28%	(10,314)				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-411-4210	OFFICE SUPPLIES		581	605	985	379	825
ITEM DESCRIPTION			AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
Pens, Pencils, Markers & Clips			75	Software Updates			300
Folders, Copy Paper, In Cartridges			250				
Inspection/Daily Reports/Work Orders			100				
Business Cards			100				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-411-4220	MINOR TOOLS & EQUIPMENT		3,780	8,135	10,950	10,495	5,000
ITEM DESCRIPTION			AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
Shovels, Dust Brooms, Racks, Grabbers			900				
Diamond Cut Saw Blades, Drill Bits			300				
Weed Eaters, Chain Saws			1,800				
Blades for Saws, Pole Sawes, Mowers			300				
							1,700

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-411-4230	GAS, OIL & GREASE		16,813	13,561	17,000	9,897	14,000
ITEM DESCRIPTION			AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
			11,000				
							3,000

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-411-4240	EXPENDABLES		4,507	3,343	5,000	4,142	4,500
ITEM DESCRIPTION			AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
Ear Plugs, Safety Glasses, Gloves			400	Safety Meeting Supplies			100
Rain Coats, Rubber Boots, Safety Vests			750	Padlocks			200
Weed Eater String			900	Coffee, Creamer, Sugar, Cups			350
Gatorade/First Aid Supplies			200	Toilet Paper, Paper Towels			200
Traffic Barricades, Cones			700	Shelving, File Cabinets			500
Bug Repellants, Wipes			200				



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
01-411 STREET & DRAINAGE 1100

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-411-4270	CHEMICALS	49	413	600	389	500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Marking Paints-Location	300				
	Herbicides, Weed Killer	200				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-411-4280	UNIFORMS	1,510	1,108	1,400	1,125	1,450
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	G & K Services - Employee Uniforms	1,450				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-411-4320	EQUIPMENT REPAIRS	974	537	1,200	1,895	1,800
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Misc Equip Repairs-Chain Saws, Weed Eaters	1,300				
	Water Pumps	500				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-411-4330	FUEL OPERATED EQUIPMENT	19,487	20,636	25,000	14,684	22,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Parts/Maintenance on Street Equipment	22,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-411-4370	SIGN & SIGNAL REPAIR	20,303	13,157	12,700	21,926	55,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Traffic Lights, Signage, Crosswalks, Etc.	15,000	Additional: For Signal Repairs/Work			40,000

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-411-4380	ROAD REPAIR - MATERIAL	4,874	12,773	16,600	7,160	15,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Crushed Rock	5,000				
	Cold Patch-Asphalt	8,500				
	Maximizer	800				
	Stabalize Sand	600				600

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-411-4390	STORM SEWER PIPE	12,120	15,687	15,000	11,314	12,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	15", 18", 24", 30", 36", 42" Hancor Pipe	7,500	Drain Boxes			2,000
	RCP-round concrete pipe	1,500				
	Concrete Box T's and Drain Inlets	1,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-411-4410	ELECTRIC - STREET LIGHTS	77,788	77,324	80,000	90,988	90,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	CURRENT CONTRACT THRU 2017	0.06566				
		7,500	90,000			



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
01-411 STREET & DRAINAGE 1100

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-411-4415	ELECTRIC - TRAFFIC SIGNALS	2,556	2,218	2,750	2,400	2,500
ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
	CURRENT CONTRACT THRU 2017	0.06566	2,500			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-411-4430	TELEPHONE	1,286	1,257	1,300	711	1,300
ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
	CELL PHONES	95	1,140			
	MISC OTHER		160			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-411-4570	CONTRACT SERVICES	97,642	100,278	136,500	91,084	131,000
ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
	Prolawn Services - Standard Service	7583	90,996	Preemployment Screenings		500
	Prolawn Services - Extra Mowing Svcs	2,459	29,504	Concrete Repair Work		10,000

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-411-4571	CONTRACT LABOR	65,150	74,149	68,000	145,376	68,000
ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
	Contract Workers (3-4)		140,000			
	Based on 4 workers			Budgeted both 100% Salaries and Contract Labor		(72,000)

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-411-4575	EQUIPMENT RENTAL/LEASE	274	0	1,050	79	2,100
ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
	6" Pump Rental-Emergency - 1 month	1,800	Been using this much more than prior years			
	Misc Equip	300				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-411-4630	INSURANCE - VEHICLES	1,908	1,411	1,482	1,037	1,089
ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
	PRIOR YEAR X	5%	1,089			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-411-4650	INSURANCE - LIABILITY	1,298	298	314	323	339
ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
	PRIOR YEAR X	5%	339			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-411-4850	XFR TO EQ REPL 106	50,000	0	0	0	-
ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	



ACCOUNT DETAIL JUSTIFICATION	FISCAL YEAR 2016-2017
01-411 STREET & DRAINAGE	1100

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-411-4860	XFR FROM EQ REPL 106	0	-23,239	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-411-4920	CAPITAL - MOTOR VEHICLES	29,698	23,239	33,870	33,870	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-411-4940	CAPITAL - EQUIPMENT	4,200	63,237	20,000	20,000	5,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	16' Enclosed Trailer	5,500		for Smoking testing drain lines;		
				striping machine, carry materials		

TOTAL:	745,756	658,505	931,423	717,870	918,286
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FISCAL YEAR 2016-2017
SUMMARY BY FUND-DEPT / CATEGORY

01-413

SOLID WASTE

1300

CATEGORY SUMMARY				01-413 SOLID WASTE				
CATEGORY DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG BUD-BUD	
		BUDGET	PROJECTn		\$	%	\$	%
40 SALARIES	323,426	366,976	346,976	372,931	25,955	7.5%	5,955	1.6%
41 BENEFITS	140,521	154,910	141,676	159,326	17,650	12.5%	4,416	2.9%
42 SUPPLIES	67,468	83,800	57,455	75,950	18,495	32.2%	-7,850	-9.4%
43 MAINTENANCE	67,367	70,200	83,407	77,500	-5,907	-7.1%	7,300	10.4%
44 UTILITES	1,125	1,080	410	840	430	104.9%	-240	-22.2%
45 SERVICES	451,408	458,579	495,465	503,640	8,175	1.6%	45,061	9.8%
46 SUNDRY	15,959	31,107	33,981	31,334	-2,647	-7.8%	227	0.7%
47 BONDS / LEASES	0	0	0	0	0	0.0%	0	0.0%
48 TRANSFER - EQUIP REPL	-50,000	50,000	50,004	-250,000	-300,004	-600.0%	-300,000	-600.0%
49 CAPITAL OUTLAY	172,370	63,510	81,023	479,770	398,747	492.1%	416,260	655.4%
TOTAL EXPENSES:	1,189,644	1,280,162	1,290,397	1,451,291	160,894	12.5%	171,129	13.4%
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:	1,189,644	1,280,162	1,290,397	1,451,291	160,894	12.5%	171,129	13.4%

PERSONNEL BUDGET									
Budgeted Positions:	2016-2017			2015-2016			2014-2015		
	FT	PT	TMP	FT	PT	TMP	FT	PT	TMP
SUPERVISOR	1			1			1		
CREWLEADER	1			1			1		
MAINT WORKER II - SANITATION	1			1			1		
MAINT WORKER I - SANITATION	1			1			1		
DRIVER - REFUSE	6			5			5		
Budgeted Employees:	10	0	0	9	0	0	9	0	0
Contract Labor	4			4			4		
NET:	14	0	0	13	0	0	13	0	0



**FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT LISTING**

01-413 SOLID WASTE 1300

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
01-413-4010	SUPERVISION	54,010	55,411	56,982	56,516	-466	-0.8%	1,105	2.0%
01-413-4020	OPERATIONAL	252,646	295,362	273,161	299,123	25,962	9.5%	3,761	1.3%
01-413-4030	OVERTIME	10,514	9,500	11,489	11,500	11	0.1%	2,000	21.1%
01-413-4040	LONGEVITY	6,256	6,703	5,344	5,792	448	8.4%	-911	-13.6%
01-413-4130	FICA	24,708	28,074	26,476	28,529	2,053	7.8%	455	1.6%
01-413-4140	WORKERS COMP	8,855	8,855	9,676	9,676	0	0.0%	821	9.3%
01-413-4160	INSURANCE MEDICAL/LIFE/DENTAL	71,619	79,906	69,764	80,690	10,926	15.7%	784	1.0%
01-413-4170	TMRS	35,339	37,975	35,760	40,331	4,571	12.8%	2,356	6.2%
01-413-4190	TRAINING	0	100	0	100	100	0.0%	0	0.0%
01-413-4210	OFFICE SUPPLIES	259	350	55	350	295	536.4%	0	0.0%
01-413-4220	MINOR TOOLS & EQUIPMENT	87	200	0	100	100	0.0%	-100	-50.0%
01-413-4230	GAS, OIL & GREASE	62,429	78,000	51,574	70,000	18,426	35.7%	-8,000	-10.3%
01-413-4240	EXPENDABLES	2,330	3,000	3,377	3,000	-377	-11.2%	0	0.0%
01-413-4270	CHEMICALS	211	0	211	250	39	18.5%	250	0.0%
01-413-4280	UNIFORMS	2,152	2,250	2,238	2,250	12	0.5%	0	0.0%
01-413-4320	EQUIPMENT REPAIRS	0	200	0	0	0	0.0%	-200	-100.0%
01-413-4330	FUEL OPERATED EQUIPMENT	67,367	70,000	83,407	77,500	-5,907	-7.1%	7,500	10.7%
01-413-4430	TELEPHONE	1,125	1,080	410	840	430	104.9%	-240	-22.2%
01-413-4570	CONTRACT SERVICES	327,904	339,694	363,467	381,640	18,173	5.0%	41,946	12.3%
01-413-4571	CONTRACT LABOR	123,504	118,885	131,998	122,000	-9,998	-7.6%	3,115	2.6%
01-413-4620	TRAVEL OPERATIONAL	0	0	3	0	-3	-100.0%	0	0.0%
01-413-4630	INSURANCE - VEHICLES	2,959	3,107	3,175	3,334	159	5.0%	227	7.3%
01-413-4670	GARBAGE BAG PURCHASES	13,000	28,000	30,803	28,000	-2,803	-9.1%	0	0.0%
01-413-4850	XFR TO EQ REPL 106	0	50,000	50,004	50,000	-4	0.0%	0	0.0%
01-413-4860	XFR FROM EQ REPL 106	-50,000	0	0	-300,000	-300,000	0.0%	-300,000	0.0%
01-413-4920	CAPITAL - MOTOR VEHICLES	124,357	43,510	43,510	459,770	416,260	956.7%	416,260	956.7%
01-413-4940	CAPITAL - EQUIPMENT	48,013	20,000	37,513	20,000	-17,513	-46.7%	0	0.0%
		1,189,644	1,280,162	1,290,397	1,451,291	160,894	12.5%	171,129	13.4%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
01-413 SOLID WASTE 1300

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-413-4010	SUPERVISION		53,686	54,010	55,411	56,982	56,516
	ITEM DESCRIPTION	Hours	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Management / Supervision Salary	2,080	56,516	Calculated Field			

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-413-4020	OPERATIONAL		250,298	252,646	295,362	273,161	299,123
	ITEM DESCRIPTION	Hours	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Full-Time Employees	18,720	299,123	Calculated Field			
	Part-Time Employees	0	-				
	Temporary Employees	0	-				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-413-4030	OVERTIME		7,084	10,514	9,500	11,489	11,500
	ITEM DESCRIPTION	Hours	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Holiday Schedules		12,000				(500)

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-413-4040	LONGEVITY		5,792	6,256	6,703	5,344	5,792
	ITEM DESCRIPTION	#	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Longevity Pay (paid 1st week in December)	9	5,792	Calculated Field			

Dependent Coverage Payments: -

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-413-4130	FICA		24,205	24,708	28,074	26,476	28,529
	ITEM DESCRIPTION	%	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	7.65% of Accounts Below:	7.65%	28,529	Calculated Field			
	Supervision, Operational, Overtime, Longevity						

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-413-4140	WORKERS COMP		9,023	8,855	8,855	9,676	9,676
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Prior Year + %Inc	0.0%	9,676	Calculated Field			

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-413-4160	INSURANCE MEDICAL/LIFE/DENTAL		64,762	71,619	79,906	69,764	80,690
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Life Insurance / ADD	0.20000	854	Calculated Field			
	Dental / Vision	\$ 16.64 10%	\$18.30 2,196				
	Employee Health:	\$647 0.0%	\$647				
		#FT Emp 10	77,640				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-413-4170	TMRS		36,229	35,339	37,975	35,760	40,331
	ITEM DESCRIPTION	PPDS	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	OCT - DEC	6	10.15%	Calculated Field			
	JAN - SEP	20	11.04%				
	Weighted Average		10.80%	40,331			

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-413-4190	TRAINING		0	0	100	0	100
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Miscellaneous Training		100				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-413-4210	OFFICE SUPPLIES		241	259	350	55	350
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Copy Paper		100				
	Toner		100				
	Inspection Forms		100				
	General Office Supplies		100				

-50



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
01-413 SOLID WASTE 1300

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-413-4220	MINOR TOOLS & EQUIPMENT	144	87	200	0	100
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
Shovels, Racks		200				(100)

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-413-4230	GAS, OIL & GREASE	88,078	62,429	78,000	51,574	70,000
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
11 Units/ Equipment		72,000				(2,000)

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-413-4240	EXPENDABLES	2,046	2,330	3,000	3,377	3,000
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
Gloves		1,450	Coffee, Sugar, Creamer, Cups			450
Vests		400	Toilet Paper, Paper Towels			300
Safety Glasses		150	Liners			50
Gatorade		150				
Paint		550				(500)

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-413-4270	CHEMICALS	0	211	0	211	250
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
Deodorizer/Degreaser		300				(50)

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-413-4280	UNIFORMS	2,156	2,152	2,250	2,238	2,250
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
		2,350				(100)

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-413-4320	EQUIPMENT REPAIRS	69	0	200	0	-
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
City Radios		200				(200)

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-413-4330	FUEL OPERATED EQUIPMENT	120,640	67,367	70,000	83,407	77,500
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
11 Units/Equipment		95,900				(18,400)

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-413-4430	TELEPHONE	965	1,125	1,080	410	840
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
CELL PHONE		70	840			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-413-4570	CONTRACT SERVICES	281,546	327,904	339,694	363,467	381,640
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
Seabreeze Environmental Landfill		5.0%	381,640			
Uncompacted (loose) Yardage:			LY: \$6.67/CY			
Compacted Yardage:			LY: \$7.63/CY			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-413-4571	CONTRACT LABOR	110,815	123,504	118,885	131,998	122,000
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
4 Temporary Employees		122,000				



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
01-413 SOLID WASTE 1300

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-413-4630	INSURANCE - VEHICLES	3,614	2,959	3,107	3,175	3,334
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
PRIOR YEAR X		5%	3,334			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-413-4670	GARBAGE BAG PURCHASES	27,933	13,000	28,000	30,803	28,000
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
TWO PURCHASES		28,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-413-4850	XFR TO EQ REPL 106	50,000	0	50,000	50,004	50,000
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
		50,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-413-4860	XFR FROM EQ REPL 106	0	-50,000	0	0	(300,000)
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
Transfer from Garbage Trucks		(300,000)				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-413-4920	CAPITAL - MOTOR VEHICLES	198,247	124,357	43,510	43,510	459,770
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
SEC Champion 36 yd Sideloaders-4700 Western Star		235,411	Replaces Unit 1316 - 2005 Sideloaders			
Hell 27 yd DP5000 Rearloader - 4700 Western Star		215,161	Replaces Unit 1317 - 2007 Rearloader			
Replace Grabber/Bucket Unit 1301		9,198	Photos/Explanation of above vehicles included			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-413-4940	CAPITAL - EQUIPMENT	16,560	48,013	20,000	37,513	20,000
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
3-yard containers Qty - 25		25	12,125			-5
4-yard containers Qty - 25		25	12,875			-5

TOTAL: 1,354,133 1,189,644 1,280,162 1,290,397 1,451,291
0 0 0 0 -



**FISCAL YEAR 2016-2017
SUMMARY BY FUND-DEPT / CATEGORY**

01-414

SERVICE CENTER

1400

CATEGORY SUMMARY				01-414 SERVICE CENTER					
CATEGORY DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG BUD-BUD		
		BUDGET	PROJECTn		\$	%	\$	%	
40 SALARIES	147,099	148,656	148,030	151,139	3,109	2.1%	2,483	1.7%	
41 BENEFITS	59,593	55,532	63,508	57,185	-6,323	-10.0%	1,653	3.0%	
42 SUPPLIES	19,016	27,725	24,039	24,900	861	3.6%	-2,825	-10.2%	
43 MAINTENANCE	15,730	7,800	5,396	7,450	2,054	38.1%	-350	-4.5%	
44 UTILITES	8,706	11,620	7,315	11,704	4,389	60.0%	84	0.7%	
45 SERVICES	6,644	7,670	7,536	7,670	134	1.8%	0	0.0%	
46 SUNDRY	4,548	4,875	4,840	5,082	242	5.0%	207	4.2%	
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	40,300	17,790	9,000	79,699	70,699	785.5%	61,909	348.0%	
TOTAL EXPENSES:	301,636	281,668	269,664	344,829	75,165	27.9%	63,161	22.4%	
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:	301,636	281,668	269,664	344,829	75,165	27.9%	63,161	22.4%	

PERSONNEL BUDGET									
Budgeted Positions:	2016-2017			2015-2016			2014-2015		
	FT	PT	TMP	FT	PT	TMP	FT	PT	TMP
FLEET MANAGER	1			1			1		
ADMINISTRATIVE SECRETARY I	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 2016-2017
 BUDGETED DEPARTMENTAL ACCOUNT LISTING

01-414 SERVICE CENTER

1400

ACCT#	DESCRIPTION	2014-2015	2015-2016		2016-2017	CHG BUD-PROJ		CHG FROM BUDGET	
		ACTUAL	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
01-414-4010	SUPERVISION	53,898	55,141	55,144	56,795	1,651	3.0%	1,654	3.0%
01-414-4020	OPERATIONAL	103,420	106,164	102,330	106,564	4,234	4.1%	400	0.4%
01-414-4030	OVERTIME	2,564	800	3,288	1,500	-1,788	-54.4%	700	87.5%
01-414-4040	LONGEVITY	1,392	1,591	1,116	1,320	204	18.3%	-271	-17.0%
01-414-4099	SALARY TRANSFERS	-14,175	-15,040	-13,848	-15,040	-1,192	8.6%	0	0.0%
01-414-4130	FICA	12,232	12,523	12,364	12,713	349	2.8%	190	1.5%
01-414-4140	WORKERS COMP	517	518	566	566	0	0.0%	48	9.3%
01-414-4150	UNEMPLOYMENT INSURANCE	2,584	0	7,752	0	-7,752	-100.0%	0	0.0%
01-414-4160	INSURANCE MEDICAL/LIFE/DENTAL	31,611	31,966	30,856	32,326	1,470	4.8%	360	1.1%
01-414-4170	TMRS	17,610	16,893	16,668	17,947	1,279	7.7%	1,054	6.2%
01-414-4190	TRAINING	0	250	150	250	100	66.7%	0	0.0%
01-414-4199	BENEFIT TRANSFERS	-4,961	-6,618	-4,848	-6,618	-1,770	36.5%	0	0.0%
01-414-4210	OFFICE SUPPLIES	1,912	2,175	906	1,200	294	32.5%	-975	-44.8%
01-414-4220	MINOR TOOLS & EQUIPMENT	1,976	7,700	4,818	6,200	1,382	28.7%	-1,500	-19.5%
01-414-4230	GAS, OIL & GREASE	6,478	8,300	7,716	8,300	584	7.6%	0	0.0%
01-414-4240	EXPENDABLES	7,343	8,000	9,430	8,000	-1,430	-15.2%	0	0.0%
01-414-4270	CHEMICALS	0	300	0	0	0	0.0%	-300	-100.0%
01-414-4280	UNIFORMS	1,307	1,250	1,169	1,200	31	2.7%	-50	-4.0%
01-414-4310	MAINTENANCE - BLDG & GROUNDS	4,565	3,900	4,129	3,900	-229	-5.5%	0	0.0%
01-414-4320	EQUIPMENT REPAIRS	3,223	1,000	664	1,000	336	50.6%	0	0.0%
01-414-4330	FUEL OPERATED EQUIPMENT	294	750	0	500	500	0.0%	-250	-33.3%
01-414-4350	GENERATOR EXPENSE	7,393	2,000	603	2,000	1,397	231.7%	0	0.0%
01-414-4360	RADIO REPAIRS	255	150	0	50	50	0.0%	-100	-66.7%
01-414-4410	ELECTRIC	5,610	7,000	4,467	7,000	2,533	56.7%	0	0.0%
01-414-4420	CABLE / INTERNET	1,196	1,020	1,027	984	-43	-4.2%	-36	-3.5%
01-414-4430	TELEPHONE	1,900	1,800	1,821	1,920	99	5.4%	120	6.7%
01-414-4450	WATER - SERVICE CENTER	0	1,800	0	1,800	1,800	0.0%	0	0.0%
01-414-4570	CONTRACT SERVICES	5,838	7,070	7,204	7,070	-134	-1.9%	0	0.0%
01-414-4575	EQUIPMENT RENTAL/LEASE	806	600	332	600	268	80.7%	0	0.0%
01-414-4610	DUES & SUBSCRIPTIONS	0	100	0	0	0	0.0%	-100	-100.0%
01-414-4630	INSURANCE - VEHICLES	222	233	162	170	8	4.9%	-63	-27.0%
01-414-4640	INSURANCE - BUILDINGS	4,326	4,542	4,678	4,912	234	5.0%	370	8.1%
01-414-4940	CAPITAL - EQUIPMENT	18,571	8,990	9,000	0	-9,000	-100.0%	-8,990	-100.0%
01-414-4970	CAPITAL - BLDG & GROUNDS	21,729	8,800	0	79,699	79,699	0.0%	70,899	805.7%
		301,636	281,668	269,664	344,829	75,165	27.9%	63,161	22.4%



ACCOUNT DETAIL JUSTIFICATION **FISCAL YEAR 2016-2017**
01-414 SERVICE CENTER **1400**

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-414-4010	SUPERVISION		53,396	53,898	55,141	55,144	56,795
	ITEM DESCRIPTION	Hours	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Management / Supervision Salary	2,080	56,795	Calculated Field			

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-414-4020	OPERATIONAL		100,375	103,420	106,164	102,330	106,564
	ITEM DESCRIPTION	Hours	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Full-Time Employees	6,240	106,564	Calculated Field			
	Part-Time Employees	0	-				
	Temporary Employees	0	-				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-414-4030	OVERTIME		273	2,564	800	3,288	1,500
	ITEM DESCRIPTION	Hours	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Overtime - Equipment Repairs/Call Outs		1,500				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-414-4040	LONGEVITY		1,696	1,392	1,591	1,116	1,320
	ITEM DESCRIPTION	#	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Longevity Pay (paid 1st week in December)	4	1,320	Calculated Field			

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-414-4099	SALARY TRANSFERS		-18,345	-14,175	-15,040	-13,848	(15,040)
	ITEM DESCRIPTION	#	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	PUBLIC WORKS SECRETARY 02-423	50%	(15,040)	Calculated Field			

Dependent Coverage Payments: -

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-414-4130	FICA		11,898	12,232	12,523	12,364	12,713
	ITEM DESCRIPTION	%	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	7.65% of Accounts Below:	7.65%	12,713	Calculated Field			
	Supervision, Operational, Overtime, Longevity						

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-414-4140	WORKERS COMP		527	517	518	566	566
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Prior Year + %Inc	0.0%	566	Calculated Field			

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-414-4150	UNEMPLOYMENT INSURANCE		0	2,584	0	7,752	-
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
				Calculated Field			

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-414-4160	INSURANCE MEDICAL/LIFE/DENTAL		28,378	31,611	31,966	30,856	32,326
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Life Insurance / ADD	0.20000	392	Calculated Field			
	Dental / Vision	\$ 16.64 10%	\$18.30 878				
	Employee Health:	\$647.00 0.0%	\$647.00				
		#FT Emp 4	31,056				



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
01-414 SERVICE CENTER 1400

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-414-4170	TMRS		17,806	17,610	16,893	16,668	17,947
ITEM DESCRIPTION		PPDS	AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
OCT - DEC		6	10.15%	Calculated Field			
JAN - SEP		20	11.04%				
Weighted Average			10.80%	17,947			

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-414-4190	TRAINING		25	0	250	150	250
ITEM DESCRIPTION			AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
Training on new equipment			250				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-414-4199	BENEFIT TRANSFERS		-6,421	-4,961	-6,618	-4,848	(6,618)
ITEM DESCRIPTION			AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
		44%	(6,617.60)				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-414-4210	OFFICE SUPPLIES		1,327	1,912	2,175	906	1,200
ITEM DESCRIPTION		#	AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
Ink Cartridges, Toner, Copier Paper			500				
Tablets, Legal Pads, Ribbons, Inspection Forms			200				
Pens, Pencils, Folders, Labels			100				
Business Cards			100				
Batteries			300				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-414-4220	MINOR TOOLS & EQUIPMENT		10,472	1,976	7,700	4,818	6,200
ITEM DESCRIPTION			AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
Socket Sets			500				
Hand Tools			1,000				
Drill Bits			200				
Air Impact Wrenches			500				
Truck Mounted Air Compressor			2,000				
Fuel Tank for Service Truck			1,500				
Upgrades on Scanner			500				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-414-4230	GAS, OIL & GREASE		12,892	6,478	8,300	7,716	8,300
ITEM DESCRIPTION			AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
Gas/Diesel			5,800				
15-40			500				
10-30			500				
Tellas 68 Hydraulic Oil			1,000				
Transmission Fluid			500				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
01-414-4240	EXPENDABLES		6,048	7,343	8,000	9,430	8,000
ITEM DESCRIPTION			AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
Coffee, Sugar, Creamer, Cups			300	Oil, Air, Fuel filters		3050	
Gloves, Toilet Paper, Paper Towels			750	Spark Plugs		500	
First Aid Supplies			250	Anti-Freeze		1,000	
Bug Repellant			100	Hand Cleaner		100	
Gatorade			100	Tier II Fees		100	
Batteries			1,000	Acetylene/Oxygen Welding		150	
Flags			800			(200)	



ACCOUNT DETAIL JUSTIFICATION **FISCAL YEAR 2016-2017**
01-414 SERVICE CENTER **1400**

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-414-4270	CHEMICALS	0	0	300	0	-
ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Degreaser	200				
	Steam Cleaner Fluid	100				(300)
01-414-4280	UNIFORMS	1,290	1,307	1,250	1,169	1,200
ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
		1,200				
01-414-4310	MAINTENANCE - BLDG & GROUNDS	4,839	4,565	3,900	4,129	3,900
ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Front Elect Gate Repair	200				
	Electric Lights	200				
	Shop Door Repairs	2,000				
	Ice Machine Repairs	500				
	Fuel/Storage Tank Repairs	1,000				
01-414-4320	EQUIPMENT REPAIRS	2,662	3,223	1,000	664	1,000
ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Misc Equip	1,000				
	Air Compressor	500				(500)
01-414-4330	FUEL OPERATED EQUIPMENT	815	294	750	0	500
ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Unit 1401 Truck Repairs	750				(250)
01-414-4350	GENERATOR EXPENSE	629	7,393	2,000	603	2,000
ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Emergency Generator	2,000				
01-414-4360	RADIO REPAIRS	0	255	150	0	50
ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Radio Repairs	150				(100)
01-414-4410	ELECTRIC	6,484	5,610	7,000	4,467	7,000
ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	CONTRACT RUNS THRU 2017	0.06566	7,000			
01-414-4420	CABLE / INTERNET	1,367	1,196	1,020	1,027	984
ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
		82	984			
01-414-4430	TELEPHONE	1,189	1,900	1,800	1,821	1,920
ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	INTERNET	105	1,260			
	CELL PHONES	55	660			



ACCOUNT DETAIL JUSTIFICATION **FISCAL YEAR 2016-2017**
01-414 SERVICE CENTER **1400**

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-414-4450	WATER - SERVICE CENTER	0	0	1,800	0	1,800
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
NEW ACCOUNT		150		1,800		

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-414-4570	CONTRACT SERVICES	7,761	5,838	7,070	7,204	7,070
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
	Cleaning Services	2,220	Miscellaneous Repairs			1,900
	Copier Rentals	750	Kimco - SCBA Annual Flow Test			200
	Ozarka Water Services	600				
	Fire Extinguisher Annual Inspections	1,100				
	Killum Pest Control	300				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-414-4575	EQUIPMENT RENTAL/LEASE	876	806	600	332	600
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
	Tool Rental	600				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-414-4610	DUES & SUBSCRIPTIONS	0	0	100	0	-
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
	NO ACTIVITY					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-414-4630	INSURANCE - VEHICLES	294	222	233	162	170
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
	Prior Year + %Inc	5.0%	170			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-414-4640	INSURANCE - BUILDINGS	4,351	4,326	4,542	4,678	4,912
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
	Prior Year + %Inc	5.0%	4,912			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-414-4940	CAPITAL - EQUIPMENT	0	18,571	8,990	9,000	-
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
01-414-4970	CAPITAL - BLDG & GROUNDS	0	21,729	8,800	0	79,699
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
	35' x 30' Warehouse building to replace sign shop	45,800				
	Mezzanine # 1-inside of warehouse-added storage	33,899	Would provide secure storage for all fittings, supplies, now are not secured, allow for inventory counting and organization			
	Mezzanine # 2, Tire Racks for Fleet Garage	31,012	Organization/Safety, current tire rack made of wood			(31,012)

TOTAL:	252,904	301,636	281,668	269,664	344,829
	0	0	0	0	-



FISCAL YEAR 2016 – 2017
SUMMARY BY FUND-DEPT / CATEGORY

01-415 LIBRARY 1500

CATEGORY SUMMARY				01-415 LIBRARY				
CATEGORY DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET	CHG BUD-PROJ		CHG BUD-BUD	
		BUDGET	PROJECTn		\$	%	\$	%
40 SALARIES	0	0	0	0	0	0.0%	0	0.0%
41 BENEFITS	157	160	175	160	-15	-8.6%	0	0.0%
42 SUPPLIES	6,628	3,675	3,379	3,675	296	8.8%	0	0.0%
43 MAINTENANCE	16,334	29,600	13,325	27,600	14,275	107.1%	-2,000	-6.8%
44 UTILITES	47,388	46,776	47,329	46,776	-553	-1.2%	0	0.0%
45 SERVICES	12,940	12,475	11,874	12,400	526	4.4%	-75	-0.6%
46 SUNDRY	9,445	9,918	10,215	10,726	511	5.0%	808	8.1%
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:	92,892	102,604	86,297	101,337	15,040	17.4%	-1,267	-1.2%
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:	92,892	102,604	86,297	101,337	15,040	17.4%	-1,267	-1.2%

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



FISCAL YEAR 2016 – 2017
BUDGETED DEPARTMENTAL ACCOUNT LISTING

01-415 LIBRARY 1500

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
01-415-4140	WORKERS COMP	157	160	175	160	-15	-8.6%	0	0.0%
01-415-4210	OFFICE SUPPLIES	5,948	2,675	1,960	2,675	715	36.5%	0	0.0%
01-415-4240	EXPENDABLES	680	1,000	1,419	1,000	-419	-29.5%	0	0.0%
01-415-4310	MAINTENANCE - BLDG & GROUNDS	16,334	29,600	13,325	27,600	14,275	107.1%	-2,000	-6.8%
01-415-4410	ELECTRIC	45,644	45,000	45,600	45,000	-600	-1.3%	0	0.0%
01-415-4430	TELEPHONE	1,744	1,776	1,729	1,776	47	2.7%	0	0.0%
01-415-4555	SPECIAL SERVICES (McNAUGHTON)	12,043	12,200	11,802	12,100	298	2.5%	-100	-0.8%
01-415-4570	CONTRACT SERVICES	897	275	72	300	228	316.7%	25	9.1%
01-415-4640	INSURANCE - BUILDINGS	9,445	9,918	10,215	10,726	511	5.0%	808	8.1%
		92,892	102,604	86,297	101,337	15,040	17.4%	-1,267	-1.2%



ACCOUNT DETAIL JUSTIFICATION **FISCAL YEAR 2016 – 2017**
01-415 LIBRARY **1500**

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
01-415-4140	WORKERS COMP		159	157	160	175	160
	ITEM DESCRIPTION	%	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
			160				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
01-415-4210	OFFICE SUPPLIES		5,300	5,948	2,675	1,960	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				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
01-415-4240	EXPENDABLES		720	680	1,000	1,419	1,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Miscellaneous		1,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
01-415-4310	MAINTENANCE - BLDG & GROUNDS		14,189	16,334	29,600	13,325	27,600
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	JANITORIAL SERVICE	1,000	12,000		MISC		5,000
	FIRE ALARM INSPECTION		350		MISCELLANEOUS UPGRADES		10,000
	EXTERMINATOR		250				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
01-415-4410	ELECTRIC		43,928	45,644	45,000	45,600	45,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	CONTRACT RUNS THRU 2017	0.065660	45,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
01-415-4430	TELEPHONE		1,682	1,744	1,776	1,729	1,776
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	LAND LINE	135	1,620		LIBRARY NOT CURRENTLY ON VOIP		
	MISC (NTS)	13	156				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
01-415-4555	SPECIAL SERVICES (McNAUGHTON)		12,043	12,043	12,200	11,802	12,100
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	AUDIO BOOKS		3,300				
	BOOKS - SERVICE		8,800				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
01-415-4570	CONTRACT SERVICES		281	897	275	72	300
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	READY REFRESH - WATER COOLER	25	300				

ACCOUNT#	2009-2010		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
01-415-4640	INSURANCE - BUILDINGS		8,923	9,445	9,918	10,215	10,726
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
		5%	10,726				

TOTAL: 87,225 92,892 102,604 86,297 101,337
0 0 0 0 -



FISCAL YEAR 2016 – 2017
SUMMARY BY FUND-DEPT / CATEGORY

01-416 PARKS & RECREATION

1600

CATEGORY SUMMARY				01-416 PARKS & RECREATION					
CATEGORY DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET	CHG BUD-PROJ		CHG BUD-BUD		
		BUDGET	PROJECTn		\$	%	\$	%	
40 SALARIES	233,296	291,515	269,206	302,991	33,785	12.5%	11,476	3.9%	
41 BENEFITS	69,961	89,069	86,913	102,471	15,558	17.9%	13,402	15.0%	
42 SUPPLIES	62,897	61,700	53,031	57,995	4,964	9.4%	-3,705	-6.0%	
43 MAINTENANCE	50,733	36,500	26,747	36,300	9,553	35.7%	-200	-0.5%	
44 UTILITES	107,360	104,604	90,533	102,224	11,691	12.9%	-2,380	-2.3%	
45 SERVICES	79,154	80,950	72,369	81,000	8,631	11.9%	50	0.1%	
46 SUNDRY	15,091	16,894	8,694	16,679	7,985	91.8%	-215	-1.3%	
47 BONDS / LEASES	41,796	3,858	3,483	0	-3,483	-100.0%	-3,858	-100.0%	
48 TRANSFER - EQUIP REPL	-23,239	10,000	9,996	10,000	4	0.0%	0	0.0%	
49 CAPITAL OUTLAY	507,276	216,862	239,624	114,385	-125,239	-52.3%	-102,477	-47.3%	
TOTAL EXPENSES:	1,144,325	911,952	860,596	824,045	-36,551	-4.2%	-87,907	-9.6%	
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:	1,144,325	911,952	860,596	824,045	-36,551	-4.2%	-87,907	-9.6%	

PERSONNEL BUDGET									
Budgeted Positions:	2016-2017			2015-2016			2014-2015		
	FT	PT	TMP	FT	PT	TMP	FT	PT	TMP
PARKS & RECREATION DIRECTOR	1			1			1		
RECREATION SPECIALIST	1			1			1		
CREWLEADER	0			1			1		
MAINTENANCE WORKER I & II	3			2			2		
FITNESS CENTER ATTENDANT	1	3			4			4	
SUMMER EMPLOYEES			25			25			25
MARKETING CLERK ***		0			0			0	
Budgeted Employees:	6	3	25	5	4	25	5	4	25
Contract Labor									
NET:	6	3	25	5	4	25	5	4	25



FISCAL YEAR 2016 – 2017
BUDGETED DEPARTMENTAL ACCOUNT LISTING

01-416 PARKS & RECREATION

1600

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
01-416-4010	SUPERVISION	63,616	71,240	73,980	73,377	-603	-0.8%	2,137	3.0%
01-416-4020	OPERATIONAL	125,804	167,025	151,076	185,342	34,266	22.7%	18,317	11.0%
01-416-4021	PART-TIME SUMMER EMPLOYEES	36,745	44,110	36,764	35,000	-1,764	-4.8%	-9,110	-20.7%
01-416-4030	OVERTIME	10,743	12,500	10,834	12,500	1,666	15.4%	0	0.0%
01-416-4040	LONGEVITY	1,888	2,140	2,048	2,272	224	10.9%	132	6.2%
01-416-4099	SALARY TRANSFERS	-5,500	-5,500	-5,496	-5,500	-4	0.1%	0	0.0%
01-416-4130	FICA	18,023	22,244	20,921	23,600	2,679	12.8%	1,356	6.1%
01-416-4140	WORKERS COMP	3,758	3,757	4,105	4,250	145	3.5%	493	13.1%
01-416-4150	UNEMPLOYMENT INSURANCE	0	0	25	0	-25	-100.0%	0	0.0%
01-416-4160	INSURANCE MEDICAL/LIFE/DENTAL	31,005	41,260	36,120	48,487	12,367	34.2%	7,227	17.5%
01-416-4170	TMRS	18,500	21,983	26,269	26,309	40	0.2%	4,326	19.7%
01-416-4190	TRAINING	600	1,750	1,393	1,750	357	25.6%	0	0.0%
01-416-4199	BENEFIT TRANSFERS	-1,925	-1,925	-1,920	-1,925	-5	0.3%	0	0.0%
01-416-4210	OFFICE SUPPLIES	2,684	1,400	1,853	1,400	-453	-24.4%	0	0.0%
01-416-4220	MINOR TOOLS & EQUIPMENT	7,747	1,375	1,579	1,500	-79	-5.0%	125	9.1%
01-416-4230	GAS, OIL & GREASE	7,731	9,200	6,844	7,870	1,026	15.0%	-1,330	-14.5%
01-416-4240	EXPENDABLES	13,708	12,700	11,608	13,500	1,892	16.3%	800	6.3%
01-416-4241	SUPPLIES - COMMUNITY SERVICE	11	100	142	100	-42	-29.6%	0	0.0%
01-416-4242	CONCESSIONS & AWARDS	4,946	4,600	4,250	4,500	250	5.9%	-100	-2.2%
01-416-4243	STRATTON RIDGE EXPENSES	8,819	14,000	9,370	11,000	1,630	17.4%	-3,000	-21.4%
01-416-4250	POSTAGE & SHIPPING	12	175	0	175	175	0.0%	0	0.0%
01-416-4270	CHEMICALS	16,234	16,950	16,442	16,950	508	3.1%	0	0.0%
01-416-4280	UNIFORMS	1,005	1,200	943	1,000	57	6.0%	-200	-16.7%
01-416-4310	MAINTENANCE - BLDG & GROUNDS	41,995	14,750	13,545	16,950	3,405	25.1%	2,200	14.9%
01-416-4320	EQUIPMENT REPAIRS	4,555	15,900	7,974	13,350	5,376	67.4%	-2,550	-16.0%
01-416-4330	FUEL OPERATED EQUIPMENT	4,183	5,850	5,228	6,000	772	14.8%	150	2.6%
01-416-4410	ELECTRIC	92,410	87,500	78,115	87,500	9,385	12.0%	0	0.0%
01-416-4420	CABLE / INTERNET	4,414	4,920	2,880	2,940	60	2.1%	-1,980	-40.2%
01-416-4430	TELEPHONE	8,253	8,484	8,038	9,084	1,046	13.0%	600	7.1%
01-416-4450	WATER - PARKS	2,283	3,700	1,500	2,700	1,200	80.0%	-1,000	-27.0%
01-416-4530	BANK CARD FEES	2,785	3,300	2,039	3,000	961	47.1%	-300	-9.1%
01-416-4570	CONTRACT SERVICES	75,510	76,900	70,330	77,500	7,170	10.2%	600	0.8%
01-416-4574	ELECTRICIANS	859	750	0	500	500	0.0%	-250	-33.3%
01-416-4610	DUES & SUBSCRIPTIONS	1,463	1,480	1,346	1,480	134	10.0%	0	0.0%
01-416-4620	TRAVEL OPERATIONAL	185	1,300	554	1,300	746	134.7%	0	0.0%
01-416-4630	INSURANCE - VEHICLES	518	543	380	399	19	5.0%	-144	-26.5%
01-416-4640	INSURANCE - BUILDINGS	12,925	13,571	6,414	13,500	7,086	110.5%	-71	-0.5%
01-416-4790	INTEREST - CAPITAL LEASE	1,337	15	15	0	-15	-100.0%	-15	-100.0%
01-416-4795	PRINCIPAL - CAPITAL LEASE	40,459	3,843	3,468	0	-3,468	-100.0%	-3,843	-100.0%
01-416-4850	XFR TO EQ REPL 106	0	10,000	9,996	10,000	4	0.0%	0	0.0%
01-416-4860	XFR FROM EQ REPL 106	-23,239	0	0	0	0	0.0%	0	0.0%
01-416-4920	CAPITAL - VEHICLES	23,239	28,310	28,310	0	-28,310	-100.0%	-28,310	-100.0%
01-416-4940	CAPITAL - EQUIPMENT	6,197	0	0	12,600	12,600	0.0%	12,600	0.0%
01-416-4970	CAPITAL - BLDG & GROUNDS	477,840	188,552	211,314	101,785	-109,529	-51.8%	-86,767	-46.0%
		1,144,325	911,952	860,596	824,045	-36,551	-4.2%	-87,907	-9.6%



ACCOUNT DETAIL JUSTIFICATION **FISCAL YEAR 2016 – 2017**
01-416 PARKS & RECREATION **1600**

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
01-416-4010	SUPERVISION		66,181	63,616	71,240	73,980	73,377
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Management / Supervision Salary	2,080	73,377	Calculated Field			

Request for additional employees:

Full-time receptionist/fitness center attendant

Full-Time Maintenance worker I

Reduce the 4 part time to 3 part-time if the FT receptionist/fitness center attendant position is created

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
01-416-4020	OPERATIONAL		129,603	125,804	167,025	151,076	185,342
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Full-Time Employees	10,400	155,455	Calculated Field			
	Part-Time Employees	3,120	29,887				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
01-416-4021	PART-TIME SUMMER EMPLOYEES		34,430	36,745	44,110	36,764	35,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Summer Employees		35,000	Calculated Field			

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
01-416-4030	OVERTIME		10,971	10,743	12,500	10,834	12,500
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	OT		12,500				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
01-416-4040	LONGEVITY		3,488	1,888	2,140	2,048	2,272
	ITEM DESCRIPTION	#	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Longevity Pay (paid 1st week in December)	4	2,272	Calculated Field			

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
01-416-4099	SALARY TRANSFERS		-11,500	-5,500	-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:

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
01-416-4130	FICA		18,519	18,023	22,244	20,921	23,600
	ITEM DESCRIPTION	%	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	7.65% of Accounts Below:	7.65%	23,600	Calculated Field			
	Supervision, Operational, Overtime,						

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
01-416-4140	WORKERS COMP		3,829	3,758	3,757	4,105	4,250
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Prior Year + %Inc	0.0%	4,250	Calculated Field			

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
01-416-4150	UNEMPLOYMENT INSURANCE		412	0	0	25	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	NO ACTIVITY; JUST HISTORY						

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
01-416-4160	INSURANCE MEDICAL/LIFE/DENTAL		24,058	31,005	41,260	36,120	48,487
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Life Insurance / ADD	0.20000	585	Calculated Field			
	Dental / Vision	\$ 16.64 10%	\$18.30	1,318			
	Employee Health:	\$647 0.0%	\$647				
	#FT Emp	6	46,584				



ACCOUNT DETAIL JUSTIFICATION **FISCAL YEAR 2016 – 2017**
01-416 PARKS & RECREATION **1600**

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
01-416-4170	TMRS		20,293	18,500	21,983	26,269	26,309
	ITEM DESCRIPTION	PPDS	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
	OCT - DEC	6	10.15%	Calculated Field			
	JAN - SEP	20	11.04%				
	Weighted Average		10.80%	26,309			

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
01-416-4190	TRAINING		470	600	1,750	1,393	1,750
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
	Certified Pool Operators Course x 2		675	Tx. Recreation & Park Society			400
	Texas Public Pool Council		600	TRAPS Regional Workshop			100
	Pesticide /Herbicide		300	ASA umpire Training/Luncheon			300
	Lifeguard Mgmt Training workshop		120				(745)

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2013-2014		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
01-416-4199	BENEFIT TRANSFERS		0	-1,925	-1,925	-1,920	(1,925)
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
	BENEFITS FROM OVERTIME TO 04-400-4099	35%	(1,925)				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2013-2014		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
01-416-4210	OFFICE SUPPLIES		1,060	2,684	1,400	1,853	1,400
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
	Paper,ink cartridges, file folders, stationary.		1,200				
	Miscellaneous supplies		400				-200

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2013-2014		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
01-416-4220	MINOR TOOLS & EQUIPMENT		3,869	7,747	1,375	1,579	1,500
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
	Shovel, rakes, lopers		150	Miscellaneous			200
	Hand tools/wrenches		300				
	Weed Eaters - 2		800				
	Blower		250				(200)

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2013-2014		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
01-416-4230	GAS, OIL & GREASE		10,480	7,731	9,200	6,844	7,870
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
	15% increase		7,870				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2013-2014		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
01-416-4240	EXPENDABLES		11,941	13,708	12,700	11,608	13,500
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
	Harvest Fun Fest Event		2,400	Gloves, eye protection, rubber boots,			
	40 cases trash bags		1,500	rain protection,etc			375
	Sand, bases, Homeplates, chalk, field paint		2,600	Locks/keys			250
	Advertising (2 Q magazine, Spring Outdoors, misc)		3,500	Paper supplies (toilet paper, roll towels,			
	Weed Eater supplies (heads, grommets, string, oil, etc)		1,000	trifold napkins) cleaning supplies			1,800
	Light bulbs/fuses		800	Artwork for office building			500
	Paint supplies		800	Flags			250
	Pool (chairs, umbrellas, pole brushes, safety equipment			Wasp/hornet/ant/mosquito spray, liquid, granular			500
	guard t's, lanyards, whistles, fanny packs, signage)		2,000	Miscellaneous (vacumn cleaner, etc)			800
	Fitness Center scanning key fobs for memberships						
	(Qty 5,000)		1,100				(6,675)

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2013-2014		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
01-416-4241	SUPPLIES - COMMUNITY SERVICE		114	11	100	142	100
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
	Personal protection equipment		100				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2013-2014		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
01-416-4242	CONCESSIONS & AWARDS		8,244	4,946	4,600	4,250	4,500
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
	Pool concessions		4,550				
	Memorial Tree Plaque and plates		200				(250)



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016 – 2017
01-416 PARKS & RECREATION 1600

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2013-2014		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-416-4243	STRATTON RIDGE EXPENSES	8,183	8,819	14,000	9,370	11,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	League awards	1,600	ASA Registrations			700
	Softballs(generate revenue)	3,000				
	Concessions	4,150				
	Concession labor	1,850				
	Umpire Clinic	400				(700)

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2013-2014		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-416-4250	POSTAGE & SHIPPING	11	12	175	0	175
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Miscellaneous	175				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2013-2014		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-416-4270	CHEMICALS	13,850	16,234	16,950	16,442	16,950
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Pool related (Chlorine, etc.)	16,000				
	Herbicides, pond, mosquito, Misc.	2,000				-1,050

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2013-2014		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-416-4280	UNIFORMS	945	1,005	1,200	943	1,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	G & K SERVICES	1,564				-564

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2013-2014		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-416-4310	MAINTENANCE - BLDG & GROUNDS	11,941	41,995	14,750	13,545	16,950
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Yard Werx	4,400	BBQ pits in various parks (10 x \$220)			2,200
	Playground fibar material 100 cubic yards	3,000	Miscellaneous pool repairs			500
	Swings, chaings, swing, seats, basketball nets,misc.	600	Playground borders			1,000
	Tree Replacements	1,000	Pool pump (belts, etc)			1,600
	Tree removal and stump grinding	2,500	Facility vacumn cleaner			600
	AC @BR Hester (filters and socks)	400	Replace Safety Vacumn Release on baby pool			800
	Plumbing repairs	700	Raise a dugout slab to prevent flooding on field			1,400
						(3,750)

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2013-2014		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-416-4320	EQUIPMENT REPAIRS	10,686	4,555	15,900	7,974	13,350
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Pool (dolphin injector pumps, flow meter, probes)	2,500	Repairs/replace side fence at pool		???	
	Sprinkler parts and repairs	650				
	AC repairs	2,500				
	Fitness Center Equipment repairs	1,500				
	Exterior park camera replacements and repairs	1,000				
	Light repairs (pool, parks, cobb)	5,000				
	2 Expression Swings for playgrounds	2,400				
	Playground equipment repairs	1,500				
	1 lifeguard stand	1,000				
	Phone issues	300				(5,000)

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2013-2014		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-416-4330	FUEL OPERATED EQUIPMENT	5,011	4,183	5,850	5,228	6,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	15 % increase	6,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2013-2014		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-416-4410	ELECTRIC	80,385	92,410	87,500	78,115	87,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	CONTRACT THRU 2017	0.06566	87,500			



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016 – 2017
01-416 PARKS & RECREATION 1600

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2013-2014		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-416-4420	CABLE / INTERNET	6,749	4,414	4,920	2,880	2,940
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
		245	2,940			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2013-2014		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-416-4430	TELEPHONE	6,198	8,253	8,484	8,038	9,084
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
POOL	35	420	CABLE	360	4,320	
1-800 SERVICE	32	384	PRI TRUNK	155	1,860	
CELL PHONES	175	2,100				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2013-2014		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-416-4450	WATER - PARKS	2,305	2,283	3,700	1,500	2,700
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
SWIMMING POOL		1,500	PARKS OFFICE	100	1,200	

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2013-2014		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-416-4530	BANK CARD FEES	2,599	2,785	3,300	2,039	3,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
CREDIT CARD FEES - PARKS	250	3,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2013-2014		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-416-4570	CONTRACT SERVICES	77,972	75,510	76,900	70,330	77,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
Marathon Maintenance (qtrly agreemnt)	\$500	2,000	Copier Contract Services	135	1,620	
C&S JanitorialServices (Note: suggest reduce services from 5 - 3 days/wk)	\$1,225	14,700	Carpet Cleaning quarterly	350	1,400	
C&S Janitorial Floor Services (1 reseal and buff , 2 seal and propane buff		4,300	Killum Pest Control quarterly at BR Hester and annual			
Brazosport Protection Services Alarm fee		500	termite renewal in Christmas storage facility)	300	1,200	
Rental equipment (8 in pump and hose)		1,000	Aquatics Mgmt. training /Inservice/mgmt		8,200	
Locksmiths General		250	Brazosport Umpires Association		20,000	
Fire Extinguisher annual inspection/replacement		500	US Healthworks(drug screening)		1,200	
Brazosport Protection Services install of timer lock sytem on new			Computer Xchange annual maint. contract (1 visit /mo			
restrooms in Phase I		2,500	for 1 hour @ \$50/hr.)		600	
BR Hester Fire Alarm Service fee/Inspection fee		1,200	BCOS	125	1,500	
Team Sideline (Softball software)		1,600	IT Repairs		700	
Peak Software (Front Counter - CORE)		2,000	HVAC Service Contract (Quarterly inspections)		14,500	
Contract Labor ??			Computer Xchange - Server Backup		1,600	
					(5,570)	

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2013-2014		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-416-4574	ELECTRICIANS	366	859	750	0	500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
Miscellaneous		1,000				(500)

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2013-2014		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-416-4610	DUES & SUBSCRIPTIONS	1,207	1,463	1,480	1,346	1,480
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
NRPA		165	CPRP		75	
TRAPS		100	Facts. Tx Monthly, Tx. Parks & Wildlife		210	
TPPC & GCAA		80	Herbicide license		100	
Lion's Club		120	American Red Cross Fees		500	
TMPART & GGCPARD		80	Miscellaneous		100	
					(50)	

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2013-2014		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-416-4620	TRAVEL OPERATIONAL	1,008	185	1,300	554	1,300
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
TPPC Conference		650				
TRAPS Conf.		650				
Traps Regional Workshop		100				
Herbicide training classes		100				
Miscellaneous		300				
						-500



ACCOUNT DETAIL JUSTIFICATION **FISCAL YEAR 2016 – 2017**
01-416 PARKS & RECREATION **1600**

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2013-2014		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-416-4630	INSURANCE - VEHICLES	659	518	543	380	399
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
			5%			399

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2013-2014		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-416-4640	INSURANCE - BUILDINGS	12,227	12,925	13,571	6,414	13,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
						13,500

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2013-2014		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-416-4790	INTEREST - CAPITAL LEASE	3,395	1,337	15	15	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
NO ACTIVITY						

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2013-2014		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-416-4795	PRINCIPAL - CAPITAL LEASE	38,401	40,459	3,843	3,468	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
NO ACTIVITY						

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2013-2014		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-416-4850	XFR TO EQ REPL 106	5,000	0	10,000	9,996	10,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
						10,000

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2013-2014		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-416-4860	XFR FROM EQ REPL 106	0	-23,239	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
NO ACTIVITY						

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2013-2014		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-416-4920	CAPITAL - VEHICLES	0	23,239	28,310	28,310	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	2016 Ford Expedition (to replace 2004 Expedition with 100K miles plus, back heater non existence for a number of years, front heater intermittent, check engine light will not go off)	32,215				-32,215

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2013-2014		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-416-4940	CAPITAL - EQUIPMENT	0	6,197	0	0	12,600
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Toro 72 "Zero Radius Mower (reduces mowing time)	10,500				
	72" Finish Mower for tractor	2,100				
	Pool Toys (We only have a few Lilly pads left that are able to go in pool)	20,000				-20,000

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2013-2014		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-416-4970	CAPITAL - BLDG & GROUNDS	7,200	477,840	188,552	211,314	101,785
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Playground Equipment at Milstead and Stratton Ridge Sportplex	120,000				-120,000
	Flooring replacment at Event Center	19,800				
	SR Remodel of restrooms and upstairs and outside hardiplank on 2nd story	49,950				-19,950
	Paint exterior of all buildings at Stratton Ridge	15,000				
	Re-fence all 4 outfield fences at Stratton Ridge and 4 double gates using 6 ft. heavy gauge materials	31,300				-2
	Pool Deck - Seal expansion joints and around baby	15,455				
	Side fence at pool (250 feet) replaced	5,880				
	Painting of all of the exterior buildings at the pool and black wrought iron fencing	9,700	Will review before completion of Budget			-9,700

TOTAL: 632,760 1,144,325 911,952 860,596 824,045
0 0 0 0 -



FISCAL YEAR 2016 – 2017
SUMMARY BY FUND-DEPT / CATEGORY

01-417 NON-DEPARTMENTAL GEN FUND

1700

CATEGORY SUMMARY				01-417 NON-DEPARTMENTAL GEN				
CATEGORY DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016 – 2017 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 UTILITES	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	267,708	805,653	-479,152	268,596	747,748	-156.1%	-537,057	-66.7%
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:	267,708	805,653	-479,152	268,596	747,748	-156.1%	-537,057	-66.7%
50 INTERFUND TRANSFERS	-317,861	-375,281	-329,158	-51,676	277,482	-84.3%	323,605	-86.2%
55 YE TO ACCRUAL	0	0	0	0	0	0.0%	0	0.0%
NON-DEPARTMENTAL:	-317,861	-375,281	-329,158	-51,676	277,482	-84.3%	323,605	-86.2%
NET:	-50,153	430,372	-808,310	216,920	1,025,230	-126.8%	-213,452	-49.6%



FISCAL YEAR 2016 – 2017
BUDGETED DEPARTMENTAL ACCOUNT LISTING

01-417 NON-DEPARTMENTAL GEN FUND

1700

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
01-417-4700	CONTINGENCY	0	534,805	0	0	0	0.0%	-534,805	-100.0%
01-417-4701	ISSUANCE OF BONDS	0	0	-750,000	0	750,000	-100.0%	0	0.0%
01-417-4731	PRINCIPAL - COO 2005 EDC	175,000	185,000	185,000	190,000	5,000	2.7%	5,000	2.7%
01-417-4733	INTEREST - COO 2005 EDC	92,708	85,848	85,848	78,596	-7,252	-8.4%	-7,252	-8.4%
01-417-5000	SERVICE CENTER PRO-RATA	-105,000	-105,000	-105,000	-105,000	0	0.0%	0	0.0%
01-417-5011	TRANSFERS - ADMIN FEES	-90,000	-90,000	-90,000	-90,000	0	0.0%	0	0.0%
01-417-5012	TRANSFER CO 2005 FROM EDC	-267,708	-270,848	-270,848	-268,596	2,252	-0.8%	2,252	-0.8%
01-417-5020	TRANSFER T/F ENTERPRISE 02	-10,477	-10,477	-6,697	-10,477	-3,780	56.4%	0	0.0%
01-417-5030	TRANSFER T/F EMS 03	205,372	150,000	150,000	332,597	182,597	121.7%	182,597	121.7%
01-417-5040	TRANSFER T/F HOTEL/MOTEL 04	0	-73,816	-48,722	-73,746	-25,024	51.4%	70	-0.1%
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 06	0	-80,000	-80,000	0	80,000	-100.0%	80,000	-100.0%
01-417-5070	TRANSFER T/F UNEMPL INS 102	-3,548	-9,000	-3,136	-4,500	-1,364	43.5%	4,500	-50.0%
01-417-5072	TRANSFER T/F BEAUTIFICATN 103	3,500	6,000	6,000	6,000	0	0.0%	0	0.0%
01-417-5074	TRANSFER T/F FORFEITURE 104	0	0	11,385	0	-11,385	-100.0%	0	0.0%
01-417-5093	TRANSFER - KROGER CH 380	0	56,950	56,950	111,136	54,186	95.1%	54,186	95.1%
01-417-5094	TRANSFER - KROGER RESERVE	0	100,910	100,910	100,910	0	0.0%	0	0.0%
		-50,153	430,372	-808,310	216,920	1,025,230	-126.8%	-213,452	-49.6%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016 – 2017
01-417 NON-DEPARTMENTAL GEN FUND 1700

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-417-4700	CONTINGENCY	0	0	534,805	0	0
	ITEM DESCRIPTION	\$	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-417-4701	ISSUANCE OF BONDS	0	0	0	-750,000	0
	ITEM DESCRIPTION	Hours	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	CO issued in 2015-2016					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-417-4731	PRINCIPAL - COO 2005 EDC	170,000	175,000	185,000	185,000	190,000
	ITEM DESCRIPTION	%	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	08/01/2017		190,000			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-417-4733	INTEREST - COO 2005 EDC	99,372	92,708	85,848	85,848	78,596
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	02/01/2017		39,298			
	08/01/2017		39,298			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-417-5000	SERVICE CENTER PRO-RATA	-65,000	-105,000	-105,000	-105,000	-105,000
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	02-426		-100,000			
	03-400		-5,000			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-417-5011	TRANSFERS - ADMIN FEES	-75,000	-90,000	-90,000	-90,000	-90,000
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	06-400-5012		-50,000	04-400-5012		-40,000

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-417-5012	TRANSFER CO 2005 FROM EDC	-269,372	-267,708	-270,848	-270,848	-268,596
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	Transfers from 06-400-5012			PRINCIPAL 08/01/2017		-190,000
	INTEREST 01/01/2017		-39,298	INTEREST 08/01/2017		-39,298

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-417-5020	TRANSFER T/F ENTERPRISE 02	-10,477	-10,477	-10,477	-6,697	-10,477
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	MAINTENANCE WORKER		-10,477			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-417-5030	TRANSFER T/F EMS 03	140,000	205,372	150,000	150,000	332,597
	ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
			332,597			



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016 – 2017
01-417 NON-DEPARTMENTAL GEN FUND 1700

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-417-5040	TRANSFER T/F HOTEL/MOTEL 04	0	0	-73,816	-48,722	-73,746
	ITEM DESCRIPTION	\$	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
01-416-4240:	Expendables - facility supplies	3,350				
01-416-4310:	Maintenance of Building	1,900				
01-416-4320:	Equipment Repairs	2,800				
01-416-4410:	Electricity	87,500				
01-416-4420:	Cable/Internet	2,940				
01-416-4430:	Telephone - Cable/PRI Trunk Line	6,564				
01-416-4450:	Water	1,200				
01-416-4570:	C&S Janitorial	14,700				
01-416-4570:	C&S Janitorial (Floor maintenance)	4,300				
01-416-4570:	Killum Pest Control	1,200				
01-416-4570:	Karpet King (Qtly cleaning)	1,400				
01-416-4570:	BCOS	1,620				
01-416-4570:	BR Hester Fire/Alarm annual	500				
01-416-4640:	Insurance - Building	13,500				
		143,474				
	CVB Portion:	51.4%	-73,746	<--Transferred from 04-400-5010		

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-417-5050	TRANSFER T/F STREETS, DRG & SW	-50,000	-50,000	-50,000	-50,000	-50,000
	ITEM DESCRIPTION	AMOUNT\$	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	EMPLOYEES WORKING ON STREETS 05-400-5010	(50,000)				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-417-5060	TRANSFER T/F EDC 06	0	0	-80,000	-80,000	0
	ITEM DESCRIPTION	AMOUNT\$	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-417-5068	TRANSFER T/F CONSTRUCTN GF 101	244,586	0	0	0	0
	ITEM DESCRIPTION	AMOUNT\$	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-417-5070	TRANSFER T/F UNEMPL INS 102	-958	-3,548	-9,000	-3,136	-4,500
	ITEM DESCRIPTION	AMOUNT\$	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	TRANSFER FROM FUND 102 FOR 01-408	(1,500)				
	TRANSFER FROM FUND 102 FOR 01-411	(3,000)				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-417-5072	TRANSFER T/F BEAUTIFICATN 103	2,960	3,500	6,000	6,000	6,000
	ITEM DESCRIPTION	AMOUNT\$	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	TRANSFER TO 103-400-5010	6,000				
	?? Main/Commerce/Plantation	50,000				-50,000

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-417-5074	TRANSFER T/F FORFEITURE 104	0	0	0	11,385	0
	ITEM DESCRIPTION	AMOUNT\$	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	NO ACTIVITY					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
01-417-5086	TRANSFER T/F CHAPTER 380	237,285	0	0	0	0
	ITEM DESCRIPTION	AMOUNT\$	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	NO ACTIVITY					



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016 – 2017
 01-417 NON-DEPARTMENTAL GEN FUND 1700

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014	2014-2015	2015-2016		2016 – 2017
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
01-417-5092	TRANSFER T/F HEALTH FUND 600	250,000	0	0	0	0
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014	2014-2015	2015-2016		2016 – 2017
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
01-417-5093	TRANSFER - KROGER CH 380	0	0	56,950	56,950	111,136
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	TRANSFER KROGER CH 380	111,136				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014	2014-2015	2015-2016		2016 – 2017
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
01-417-5094	TRANSFER - KROGER RESERVE	0	0	100,910	100,910	100,910
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	CH 380 RESERVE FUNDS - SAVINGS	100,910				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014	2014-2015	2015-2016		2016 – 2017
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
01-417-5540	REC TO ACCRUAL: INTERFUND LOAN	-237,285	0	0	0	0
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$

TOTAL: 436,111 -50,153 430,372 -808,310 216,920
 0 0 0 0 0



FISCAL YEAR 2016-2017
SUMMARY BY FUND-DEPT / CATEGORY

02-423 WATER UTILITIES ADMIN

2300

CATEGORY SUMMARY					02-423 WATER UTILITIES ADMIN				
CATEGORY DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG BUD-BUD		
		BUDGET	PROJECTn		\$	%	\$	%	
40 SALARIES	225,093	232,455	232,734	230,784	-1,950	-0.8%	-1,671	-0.7%	
41 BENEFITS	70,626	84,746	85,501	84,942	-559	-0.7%	196	0.2%	
42 SUPPLIES	15,866	19,170	16,985	20,770	3,785	22.3%	1,600	8.3%	
43 MAINTENANCE	0	0	0	0	0	0.0%	0	0.0%	
44 UTILITES	0	0	0	0	0	0.0%	0	0.0%	
45 SERVICES	26,946	25,415	60,591	58,155	-2,436	-4.0%	32,740	128.8%	
46 SUNDRY	32,123	35,600	34,345	35,600	1,255	3.7%	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:	370,654	397,386	430,156	430,251	95	0.0%	32,865	8.3%	
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:	370,654	397,386	430,156	430,251	95	0.0%	32,865	8.3%	

PERSONNEL BUDGET									
Budgeted Positions:	2016-2017			2015-2016			2014-2015		
	FT	PT	TMP	FT	PT	TMP	FT	PT	TMP
UTILITY BILLING - SUPERVISOR	1			1			1		
UTILTIY BILLING CLERK	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 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT LISTING

02-423 WATER UTILITIES ADMIN

2300

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
02-423-4020	OPERATIONAL	69,540	71,344	68,510	70,121	1,611	2.4%	-1,223	-1.7%
02-423-4030	OVERTIME	55	250	0	100	100	0.0%	-150	-60.0%
02-423-4040	LONGEVITY	1,268	1,370	964	1,072	108	11.2%	-298	-21.8%
02-423-4099	SALARY TRANSFERS	154,230	159,491	163,260	159,491	-3,769	-2.3%	0	0.0%
02-423-4130	FICA	5,416	5,582	5,317	5,454	137	2.6%	-128	-2.3%
02-423-4140	WORKERS COMP	465	474	518	474	-44	-8.5%	0	0.0%
02-423-4160	INSURANCE MEDICAL/LIFE/DENTAL	14,801	15,981	15,422	16,135	713	4.6%	154	1.0%
02-423-4170	TMRS	-4,153	7,530	7,160	7,700	540	7.5%	170	2.3%
02-423-4190	TRAINING	0	750	0	750	750	0.0%	0	0.0%
02-423-4199	BENEFIT TRANSFERS	54,097	54,429	57,084	54,429	-2,655	-4.7%	0	0.0%
02-423-4210	OFFICE SUPPLIES	3,458	4,200	4,622	4,900	278	6.0%	700	16.7%
02-423-4240	EXPENDABLES	302	300	280	1,200	920	328.6%	900	300.0%
02-423-4250	POSTAGE & SHIPPING	12,106	14,670	12,083	14,670	2,587	21.4%	0	0.0%
02-423-4530	BANK CARD FEES	17,741	15,300	45,645	46,800	1,155	2.5%	31,500	205.9%
02-423-4570	CONTRACT SERVICES	9,205	10,115	14,946	11,355	-3,591	-24.0%	1,240	12.3%
02-423-4620	TRAVEL OPERATIONAL	85	0	38	0	-38	-100.0%	0	0.0%
02-423-4670	SENIOR CREDITS - WATER	19,644	21,600	20,919	21,600	681	3.3%	0	0.0%
02-423-4671	SENIOR CREDITS - SEWER	12,394	14,000	13,388	14,000	612	4.6%	0	0.0%
	TOTAL:	370,654	397,386	430,156	430,251	95	0.0%	32,865	8.3%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
02-423 WATER UTILITIES ADMIN 2300

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
02-423-4020	OPERATIONAL		58,743	69,540	71,344	68,510	70,121
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Full-Time Employees	4,160	70,121	Calculated Field			
	Part-Time Employees	0	-				
	Temporary Employees	0	-				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
02-423-4030	OVERTIME		355	55	250	0	100
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Miscellaenous		100				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
02-423-4040	LONGEVITY		684	1,268	1,370	964	1,072
	ITEM DESCRIPTION	#	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Longevity Pay (paid 1st week in December)	2	1,072	Calculated Field			

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
02-423-4099	SALARY TRANSFERS		115,423	154,230	159,491	163,260	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				

Dependent Coverage Payments:

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
02-423-4130	FICA		4,597	5,416	5,582	5,317	5,454
	ITEM DESCRIPTION	%	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	7.65% of Accounts Below:	7.65%	5,454	Calculated Field			
	Supervision, Operational, Overtime, Longevity						

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
02-423-4140	WORKERS COMP		478	465	474	518	474
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Prior Year + %Inc	0.0%	474	Calculated Field			

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
02-423-4160	INSURANCE MEDICAL/LIFE/DENTAL		14,179	14,801	15,981	15,422	16,135
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Life Insurance / ADD	0.20000	168	Calculated Field			
	Dental / Vision	\$16.64 10%	439				
	Employee Health:	\$647 0.0%	\$647.00				
	#FT Emp	2	15,528				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
02-423-4170	TMRS		7,255	-4,153	7,530	7,160	7,700
	ITEM DESCRIPTION	PPDS	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	OCT - DEC	6 10.15%		Calculated Field			
	JAN - SEP	20 11.04%					
	Weighted Average	10.80%	7,700				



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
02-423 WATER UTILITIES ADMIN 2300

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-423-4190	TRAINING	5,000	0	750	0	750
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	INCODE SOFTWARE TRAINING	750				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-423-4199	BENEFIT TRANSFERS	39,666	54,097	54,429	57,084	54,429
	ITEM DESCRIPTION	#	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	SALARY XFERS - BENEFITS COMPONENT	54,429	Payroll Field			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-423-4210	OFFICE SUPPLIES	3,567	3,458	4,200	4,622	4,900
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Utility Bills, Disconnect Notices	3,000				
	Printer Cartridges	600				
	Deposit Slips	100				
	Stationery	500				
02-423-4280	UNIFORMS-UTILITY DEPT	700				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-423-4240	EXPENDABLES	106	302	300	280	1,200
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Zip+4 Software	300	NEW INCODE ANNUAL SOFTWARE PRICE	???		900

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-423-4250	POSTAGE & SHIPPING	11,000	12,106	14,670	12,083	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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-423-4530	BANK CARD FEES	14,519	17,741	15,300	45,645	46,800
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Credit Card Discount Fee - Emoney	3,900	46,800			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-423-4570	CONTRACT SERVICES	6,152	9,205	10,115	14,946	11,355
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Tyler: Utility Crd Card Machine				Xerox Copier	95
	Tyler: Online Utility Billing Component \$175/mo	175	2,100		Copier Overage	100
	Tyler: Loaner Maint: (Barcode, Cash Drawer)					
	Tyler Tech: Utility / CIS Maintenance	7,515	Distribution			
	Collection Fees: Perdue Brandon	500				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-423-4670	SENIOR CREDITS - WATER	23,216	19,644	21,600	20,919	21,600
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	\$5/Month for Seniors over 65 Years of Age	299	21,600			



ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
02-423-4671	SENIOR CREDITS - SEWER		14,931	12,394	14,000	13,388	14,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	\$5/Month for Seniors over 65 Years of Age	288	14,000				

TOTAL: 319,871 370,654 397,386 430,156 430,251
 0 0 0 -



FISCAL YEAR 2016-2017
SUMMARY BY FUND-DEPT / CATEGORY

02-425 OPERATIONS 2500

CATEGORY SUMMARY				02-425 OPERATIONS					
CATEGORY DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG BUD-BUD		
		BUDGET	PROJECTn		\$	%	\$	%	
40 SALARIES	92,249	203,304	94,942	213,693	118,751	125.1%	10,389	5.1%	
41 BENEFITS	31,710	84,553	41,622	87,569	45,947	110.4%	3,016	3.6%	
42 SUPPLIES	29,285	44,550	32,016	41,039	9,023	28.2%	-3,511	-7.9%	
43 MAINTENANCE	213,641	179,800	161,635	215,492	53,857	33.3%	35,692	19.9%	
44 UTILITES	289,775	306,420	298,735	321,680	22,945	7.7%	15,260	5.0%	
45 SERVICES	1,441,579	1,671,199	1,661,160	1,747,264	86,104	5.2%	76,065	4.6%	
46 SUNDRY	45,234	45,378	47,395	49,580	2,185	4.6%	4,202	9.3%	
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	633,198	1,169,210	1,099,691	799,933	-299,758	-27.3%	-369,277	-31.6%	
TOTAL EXPENSES:	2,776,671	3,704,414	3,437,196	3,476,250	39,054	1.1%	-228,164	-6.2%	
50 INTERFUND TRANSFERS	0	0	0	0	0	0.0%	0	0.0%	
55 YE TO ACCRUAL	-633,198	-1,169,210	-1,099,691	-799,933	299,758	-27.3%	369,277	-31.6%	
NON-DEPARTMENTAL:	-633,198	-1,169,210	-1,099,691	-799,933	299,758	-27.3%	369,277	-31.6%	
NET:	2,143,473	2,535,204	2,337,505	2,676,317	338,812	14.5%	141,113	5.6%	

PERSONNEL BUDGET									
Budgeted Positions:	2016-2017			2015-2016			2014-2015		
	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 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT LISTING

02-425 OPERATIONS

2500

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECT		\$	%	\$	%
02-425-4010	SUPERVISION	0	55,162	0	56,817	56,817	0.0%	1,655	3.0%
02-425-4020	OPERATIONAL	78,530	130,478	79,315	139,620	60,305	76.0%	9,142	7.0%
02-425-4030	OVERTIME	13,659	17,500	15,467	17,000	1,533	9.9%	-500	-2.9%
02-425-4040	LONGEVITY	60	164	160	256	96	60.0%	92	56.1%
02-425-4130	FICA	7,096	15,553	7,251	16,348	9,097	125.5%	795	5.1%
02-425-4140	WORKERS COMP	5,047	5,047	5,361	5,361	0	0.0%	314	6.2%
02-425-4160	INSURANCE MEDICAL/LIFE/DENTAL	18,160	39,955	17,738	40,389	22,651	127.7%	434	1.1%
02-425-4170	TMRS	601	20,878	9,772	22,971	13,199	135.1%	2,093	10.0%
02-425-4190	TRAINING	806	3,120	1,500	2,500	1,000	66.7%	-620	-19.9%
02-425-4210	OFFICE SUPPLIES	442	400	199	250	51	25.6%	-150	-37.5%
02-425-4220	MINOR TOOLS & EQUIPMENT	3,485	7,600	7,570	8,700	1,130	14.9%	1,100	14.5%
02-425-4230	GAS, OIL & GREASE	8,594	16,500	6,591	12,000	5,409	82.1%	-4,500	-27.3%
02-425-4240	EXPENDABLES	3,759	3,250	3,948	3,450	-498	-12.6%	200	6.2%
02-425-4250	POSTAGE & SHIPPING	1,999	1,950	1,950	2,000	50	2.6%	50	2.6%
02-425-4270	CHEMICALS	10,411	13,350	10,952	13,700	2,748	25.1%	350	2.6%
02-425-4280	UNIFORMS	595	1,500	806	939	133	16.5%	-561	-37.4%
02-425-4310	MAINTENANCE - BLDG & GROUNDS	767	6,500	0	6,500	6,500	0.0%	0	0.0%
02-425-4320	EQUIPMENT REPAIRS	176,963	100,000	111,356	98,000	-13,356	-12.0%	-2,000	-2.0%
02-425-4330	FUEL OPERATED EQUIPMENT	6,339	8,300	9,053	8,000	-1,053	-11.6%	-300	-3.6%
02-425-4370	LINE MAINTENANCE - WATER	16,080	35,000	35,596	65,500	29,904	84.0%	30,500	87.1%
02-425-4371	LINE MAINTENANCE - SEWER	13,492	30,000	5,630	37,492	31,862	565.9%	7,492	25.0%
02-425-4410	ELECTRIC - WWTP	165,888	172,500	168,509	172,500	3,991	2.4%	0	0.0%
02-425-4411	ELECTRIC - WATER	57,059	65,000	52,605	60,000	7,395	14.1%	-5,000	-7.7%
02-425-4412	ELECTRIC - SEWER	30,339	34,000	34,918	35,000	82	0.2%	1,000	2.9%
02-425-4430	TELEPHONE	36,489	34,920	42,703	54,180	11,477	26.9%	19,260	55.2%
02-425-4570	CONTRACT SERVICES - OTHER	36,648	45,365	49,747	59,917	10,170	20.4%	14,552	32.1%
02-425-4572	CONTRACT SERVICES - BWA WATER	821,250	959,950	962,580	1,082,903	120,323	12.5%	122,953	12.8%
02-425-4573	CONTRACT SERVICES - BRA WWTP	583,681	665,884	645,993	604,444	-41,549	-6.4%	-61,440	-9.2%
02-425-4575	EQUIPMENT RENTAL/LEASE	0	0	2,840	0	-2,840	-100.0%	0	0.0%
02-425-4610	DUES & SUBSCRIPTIONS	33,630	34,150	36,168	37,600	1,432	4.0%	3,450	10.1%
02-425-4620	TRAVEL OPERATIONAL	2,626	1,800	1,532	1,800	268	17.5%	0	0.0%
02-425-4630	INSURANCE - VEHICLES	1,331	1,399	1,979	2,078	99	5.0%	679	48.5%
02-425-4640	INSURANCE - BUILDINGS	7,647	8,029	7,716	8,102	386	5.0%	73	0.9%
02-425-4920	CAPITAL - MOTOR VEHICLES	55,928	28,310	28,310	63,500	35,190	124.3%	35,190	124.3%
02-425-4940	CAPITAL - EQUIPMENT	178,184	200,000	197,422	305,000	107,578	54.5%	105,000	52.5%
02-425-4970	CAPITAL - BLDG & GROUNDS	0	60,000	0	40,000	40,000	0.0%	-20,000	-33.3%
02-425-4971	CAPITAL - WELL & PRODTN LINES	0	570,000	570,000	0	-570,000	-100.0%	-570,000	-100.0%
02-425-4972	CAPITAL - METERS & HYDRANTS	24,389	70,900	72,619	70,000	-2,619	-3.6%	-900	-1.3%
02-425-4980	CAPITAL - WATER LINE EXTENSION	4,850	40,000	34,854	40,000	5,146	14.8%	0	0.0%
02-425-4981	CAPITAL - SEWER LINE EXTENSION	369,847	200,000	196,486	281,433	84,947	43.2%	81,433	40.7%
02-425-5500	ADJUSTMENT: CAPITAL OUTLAY	-633,198	-1,169,210	-1,099,691	-799,933	299,758	-27.3%	369,277	-31.6%
		2,143,473	2,535,204	2,337,505	2,676,317	338,812	14.5%	141,113	5.6%



ACCOUNT DETAIL JUSTIFICATION **FISCAL YEAR 2016-2017**
02-425 OPERATIONS **2500**

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-425-4010	SUPERVISION	0	0	55,162	0	56,817
	ITEM DESCRIPTION	Hours	AMOUNTS	ITEM DESCRIPTION		AMOUNTS
	Management / Supervision Salary	2,080	56,817	Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-425-4020	OPERATIONAL	121,710	78,530	130,478	79,315	139,620
	ITEM DESCRIPTION	Hours	AMOUNTS	ITEM DESCRIPTION		AMOUNTS
	Full-Time Employees	8,320	139,620	Calculated Field		
	Part-Time Employees	0	-			
	Temporary Employees	0	-			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-425-4030	OVERTIME	17,782	13,659	17,500	15,467	17,000
	ITEM DESCRIPTION	Hours	AMOUNTS	ITEM DESCRIPTION		AMOUNTS
	City Crews-water and sewer line repairs, call outs		16,000			
	After Hour Emergencies, Daily Rounds-Weekends					
						1,000

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-425-4040	LONGEVITY	344	60	164	160	256
	ITEM DESCRIPTION	#	AMOUNTS	ITEM DESCRIPTION		AMOUNTS
	Longevity Pay (paid 1st week in December)	2	256	Calculated Field		

Dependent Coverage Payments: -

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-425-4130	FICA	10,219	7,096	15,553	7,251	16,348
	ITEM DESCRIPTION	%	AMOUNTS	ITEM DESCRIPTION		AMOUNTS
	7.65% of Accounts Below:	7.65%	16,348	Calculated Field		
	Supervision, Operational, Overtime, Longevity					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-425-4140	WORKERS COMP	5,143	5,047	5,047	5,361	5,361
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
	Prior Year + %Inc	0.0%	5,361	Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-425-4160	INSURANCE MEDICAL/LIFE/DENTAL	28,819	18,160	39,955	17,738	40,389
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
	Life Insurance / ADD	0.20000	471	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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-425-4170	TMRS	15,407	601	20,878	9,772	22,971
	ITEM DESCRIPTION	PPDS	AMOUNTS	ITEM DESCRIPTION		AMOUNTS
	OCT - DEC	6	10.15%	Calculated Field		
	JAN - SEP	20	11.04%			
	Weighted Average		10.80%			22,971



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
02-425 OPERATIONS 2500

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-425-4190	TRAINING	1,605	806	3,120	1,500	2,500
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
TCEQ Training Classes for licenses:			Valves & Hydrants			375
Basic Ground Water		375	Pumps and Motors			375
Ground Water Production		375	CDL Training-Testing			150
Water Distribution		375	FEMA Classes			100
Utility Safety		375				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-425-4210	OFFICE SUPPLIES	257	442	400	199	250
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
Ink Jet Toner		100				
Pens, Pencils, Clipboards, Copy Paper		100				
						50

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-425-4220	MINOR TOOLS & EQUIPMENT	3,246	3,485	7,600	7,570	8,700
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
Shovels, Sharp Shooters		700	Safety Harness/Lanyard (2)			500
Regal Chlorinators for Wells (2)		3,000	Confined Space Entry Contractors Kit			3,200
Hand Tools-Wrenches, Valves/Hydrant Wrenches		600				
Socket Wrenches, Pipe cutters		500				
Line Scrappers		200				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-425-4230	GAS, OIL & GREASE	15,672	8,594	16,500	6,591	12,000
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
Gas, Oil & Grease		12,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-425-4240	EXPENDABLES	3,434	3,759	3,250	3,948	3,450
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
First Aid Supplies		350	Map Reproduction			200
Gloves, Safety Glasses, Rain Coats, Rubber Boots		800	Zip Ties-Cut offs			150
Alcohol, Bleach		100	Lock out/Tag Out Suupplies			100
Coffee, Creamer, Sugar, Cups		350	Traffic Cones/Barricades			700
Bug Repellant Spray		200	Toilet Paper/Paper Towels			200
Padlocks-Well and Lift Stations		200				
Safety Meeting Supplies		100				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-425-4250	POSTAGE & SHIPPING	0	1,999	1,950	1,950	2,000
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
Yearly Water Quality Reports - CCR		1,850				
Monthly Reports		150				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-425-4270	CHEMICALS	12,864	10,411	13,350	10,952	13,700
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
Chlorine For Wells		14,000	DPD Chlorine Packets			300
Digesta Sol-Billy Goat		1,200				
Weed Killer-Lift Stations		200				(2,000)



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
02-425 OPERATIONS 2500

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-425-4280	UNIFORMS	1,039	595	1,500	806	939
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	per week	\$18	939			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-425-4310	MAINTENANCE - BLDG & GROUNDS	3,485	767	6,500	0	6,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Repairs to Off Site locations-Wells, Lift Stations	3,000				
	Fence Material/Slats	3,000				
	Building Repairs	1,200				(700)

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-425-4320	EQUIPMENT REPAIRS	117,537	176,963	100,000	111,356	98,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	City Well- Pump, Chlorinator Repairs	8,000				
	City Lift Station-Pump Repairs, Electrical Repairs	50,000				
	Instrumentation	40,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-425-4330	FUEL OPERATED EQUIPMENT	8,119	6,339	8,300	9,053	8,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Parts/Maintenance Fuel Equipment	8,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-425-4370	LINE MAINTENANCE - WATER	22,996	16,080	35,000	35,596	65,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Maintenance/Repairs to Existing Water System	5,000		Valve/Hydrant Maintenance		8,000
	Line Replacement	3,000		Miscellaneous Water Fittings		7,500
	System Improvements	4,000		ANNUAL WELL MAINTENANCE		30,000
	Leak Repairs-Clamps, Couplings	8,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-425-4371	LINE MAINTENANCE - SEWER	2,242	13,492	30,000	5,630	37,492
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Maintenance/Repairs to Existing Sewer System	5,000		Manhole Repairs and Maintenance		8,000
	Line Replacement	3,000		Miscellaneous Sewer Fittings		8,000
	System Improvements	4,000		Miscellaneous		9,492

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-425-4410	ELECTRIC - WWTP	236,718	165,888	172,500	168,509	172,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	CONTRACT THRU 2017	0.06566	172,500			
	SAVINGS FROM SCHNEIDER CONTRACT					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-425-4411	ELECTRIC - WATER	55,611	57,059	65,000	52,605	60,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	CONTRACT THRU 2017	0.06566	60,000			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-425-4412	ELECTRIC - SEWER	30,669	30,339	34,000	34,918	35,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	CONTRACT THRU 2017	0.06566	35,000			



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
02-425 OPERATIONS 2500

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-425-4430	TELEPHONE	27,720	36,489	34,920	42,703	54,180
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	SCADA	4,200	50,400			
	CELL PHONES	65	780			
	WATER STORAGE	250	3,000			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-425-4570	CONTRACT SERVICES - OTHER	24,738	36,648	45,365	49,747	59,917
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Lab Tesing - Monthly/Quarterly Water Samples	5,000				
	Permits - All	3,000				
	Monthly Water Usage-Brazoria Cty Water Dist	4,400				
	Instrumentation - Water and Sewer Repairs	8,000				
	Computer Equipment - Network Repairs	2,000				
	Ground/Elevated Storage Annual Inspections	3,500				
	Detail Printing-Yearly Water Quality Reports	1,700				
	Instrumentation	8,000				
	Water Samples - TCEQ Quarterly	4,000				
	Assessment/System Fees - Sensus/AMR	17,075	Annual Fee			
	Incode - Utility Handheld Maintenance - AMR	3,242	*increases 5% each year			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-425-4572	CONTRACT SERVICES - BWA WATER	700,800	821,250	959,950	962,580	1,082,903
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Rate change from \$2.63 to \$2.96/1,000 Gallons	12.5%	1,082,903			120,323

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-425-4573	CONTRACT SERVICES - BRA WWTP	627,492	583,681	665,884	645,993	604,444
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Monthly Fee (Last Year: \$68,657)	\$69,537	834,444			
	Capital Expenses		(230,000)			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-425-4610	DUES & SUBSCRIPTIONS	33,730	33,630	34,150	36,168	37,600
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Dues for Employees - CEU Credits	500	CWQ Permit Assessment Fee			25,000
	Storm Water Permit Fee - Annual	100	FY Water System Fee			12,000

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-425-4620	TRAVEL OPERATIONAL	1,052	2,626	1,800	1,532	1,800
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Out of Town Travel for Schools	1,000	Some Schools require overnight stay			
	Annual Water Conference Expos	800				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-425-4630	INSURANCE - VEHICLES	5,420	1,331	1,399	1,979	2,078
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Prior Year + %Inc	5%	2,078			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-425-4640	INSURANCE - BUILDINGS	7,691	7,647	8,029	7,716	8,102
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Prior Year + %Inc	5%	8,102			



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
 02-425 OPERATIONS 2500

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014	2014-2015	2015-2016		2016-2017
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
02-425-4860	XFR FROM EQ REPL 208	-44,500	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
02-425-4920	CAPITAL - MOTOR VEHICLES	22,683	55,928	28,310	28,310	63,500
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	2008 F750 Series Boom Truck - 34,000 miles	63,500	Boom Truck would allow City Crews to pull pumps for cleaning and/or replacing as needed, cost savings would pay for vehicle within two years.			
02-425-4940	CAPITAL - EQUIPMENT	579,324	178,184	200,000	197,422	305,000
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	WWTP: Upgrade generator and auto transfer switch	180,000	Replaces Unit 2401 - Unsafe to operate, new loader equipment with extend boom to allow for further reach on jobs			
	WWTP: Install smaller blower package for digester and contact	50,000				
	2016 John Deere 310L Loader Backhoe - 4 w-drive	75,000				
02-425-4970	CAPITAL - BLDG & GROUNDS	0	0	60,000	0	40,000
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	Well Building - Cobb Field Well	40,000				
02-425-4971	CAPITAL - WELL & PRODTN LINES	0	0	570,000	570,000	-
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
02-425-4972	CAPITAL - METERS & HYDRANTS	21,506	24,389	70,900	72,619	70,000
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	lperl Meters- 5/8" & 1" Meters	20,000	Replacement Hubs, misc parts			15,000
	1 1/2" - 3"	5,000	Miscellaneous			10,000
	MXU Transmitters for Meters	20,000				
02-425-4980	CAPITAL - WATER LINE EXTENSION	0	4,850	40,000	34,854	40,000
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	System Improvements	40,000	Barbara Dr- replace 4" & 2" Main			
02-425-4981	CAPITAL - SEWER LINE EXTENSION	291,603	369,847	200,000	196,486	281,433
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	Pipe Burst - Commerce to Dream Center Bldg	150,000				
	Other Projects as they arise	131,433				
02-425-5500	ADJUSTMENT: CAPITAL OUTLAY	-915,116	-633,198	-1,169,210	-1,099,691	(799,933)
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
						-799,933

TOTAL: 2,099,061 2,143,473 2,535,204 2,337,505 2,676,317
 0 0 0 0 -



FISCAL YEAR 2016-2017
SUMMARY BY FUND-DEPT / CATEGORY

02-426 NON-DEPARTMENTAL ENTERPRISE 2600

CATEGORY SUMMARY				02-426 NON-DEPARTMENTAL ENTERPRISE					
CATEGORY DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 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	566,468	584,505	583,407	577,305	-6,102	-1.0%	-7,200	-1.2%	
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:	566,468	584,505	583,407	577,305	-6,102	-1.0%	-7,200	-1.2%	
50 INTERFUND TRANSFERS	-560,023	110,477	59,318	110,477	51,159	86.2%	0	0.0%	
55 YE TO ACCRUAL	901,894	380,000	427,375	380,000	-47,375	-11.1%	0	0.0%	
NON-DEPARTMENTAL:	341,871	490,477	486,693	490,477	3,784	0.8%	0	0.0%	
NET:	908,339	1,074,982	1,070,100	1,067,782	-2,318	-0.2%	-7,200	-0.7%	



FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT LISTING

02-426 NON-DEPARTMENTAL ENTERPRISE 2600

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
02-426-4730	INTEREST - COO 2009	103,700	106,350	106,351	102,200	-4,151	-3.9%	-4,150	-3.9%
02-426-4735	PRINCIPAL - COO 2009	120,000	125,000	125,000	130,000	5,000	4.0%	5,000	4.0%
02-426-4740	INTEREST - COO 2013	139,718	145,005	144,006	141,955	-2,051	-1.4%	-3,050	-2.1%
02-426-4745	PRINCIPAL - COO 2013	200,000	205,000	205,000	200,000	-5,000	-2.4%	-5,000	-2.4%
02-426-4799	OTHER DEBT COSTS	3,050	3,150	3,050	3,150	100	3.3%	0	0.0%
02-426-5000	SERVICE CENTER PRO-RATA	100,000	100,000	99,996	100,000	4	0.0%	0	0.0%
02-426-5010	TRANSFER T/F GENERAL FUND 01	10,477	10,477	6,697	10,477	3,780	56.4%	0	0.0%
02-426-5086	TRANSFER T/F CHAPTER 380	-670,500	0	-47,375	0	47,375	-100.0%	0	0.0%
02-426-5525	DEPRECIATION - DEPT 25	551,394	710,000	710,000	710,000	0	0.0%	0	0.0%
02-426-5535	SERIES 2009 YE PRINCIPAL ADJ	-120,000	-125,000	-125,000	-130,000	-5,000	4.0%	-5,000	4.0%
02-426-5536	SERIES 2013 YE PRINCIPAL ADJ	-200,000	-205,000	-205,000	-200,000	5,000	-2.4%	5,000	-2.4%
02-426-5540	REC TO ACCRUAL	670,500	0	47,375	0	-47,375	-100.0%	0	0.0%
		908,339	1,074,982	1,070,100	1,067,782	-2,318	-0.2%	-7,200	-0.7%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
02-426 NON-DEPARTMENTAL ENTERPRISE 2600

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-426-4730	INTEREST - COO 2009	107,059	103,700	106,350	106,351	102,200
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
02/01/17		52,237				
08/01/17		49,963				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-426-4735	PRINCIPAL - COO 2009	115,000	120,000	125,000	125,000	130,000
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
02/01/17		130,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-426-4740	INTEREST - COO 2013	116,134	139,718	145,005	144,006	141,955
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
02/01/17		70,978				
08/01/17		70,977				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-426-4745	PRINCIPAL - COO 2013	225,000	200,000	205,000	205,000	200,000
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
08/01/2017		200,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-426-4799	OTHER DEBT COSTS	106,418	3,050	3,150	3,050	3,150
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	Annual Disclosure Filing: Southwest Securities	2,650	Paying Agent Fees			500

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-426-5000	SERVICE CENTER PRO-RATA	60,000	100,000	100,000	99,996	100,000
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
01-417-5000		100,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-426-5010	TRANSFER T/F GENERAL FUND 01	10,477	10,477	10,477	6,697	10,477
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	MAINTENANCE WORKER 01-417-5020	10,477				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-426-5076	TRANSFER T/F CONSTRUCTN EF 105	5,288,375	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	NO ACTIVITY					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-426-5086	TRANSFER T/F CHAPTER 380	467,875	-670,500	0	-47,375	-
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	NO ACTIVITY					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-426-5092	TRANSFER T/F HEALTHCARE 600	25,000	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	NO ACTIVITY					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-426-5525	DEPRECIATION - DEPT 25	511,196	551,394	710,000	710,000	710,000
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
		710,000				



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
02-426 NON-DEPARTMENTAL ENTERPRISE 2600

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-426-5535	SERIES 2009 YE PRINCIPAL ADJ	-115,000	-120,000	-125,000	-125,000	-130,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
						-130,000

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-426-5536	SERIES 2013 YE PRINCIPAL ADJ	-225,000	-200,000	-205,000	-205,000	-200,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
						-200,000

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
02-426-5540	REC TO ACCRUAL	-467,875	670,500	0	47,375	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	NO ACTIVITY					0

TOTAL:	6,224,659	908,339	1,074,982	1,070,100	1,067,782
	0	0	0	0	-



**FISCAL YEAR 2016-2017
SUMMARY BY FUND-DEPT / CATEGORY**

03-400

EMERGENCY MEDICAL SVCS

CATEGORY SUMMARY				03-400 EMERGENCY MEDICAL SVCS				
CATEGORY DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG BUD-BUD	
		BUDGET	PROJECTn		\$	%	\$	%
40 SALARIES	695,570	698,349	745,005	760,922	15,917	2.1%	62,573	9.0%
41 BENEFITS	234,159	246,633	242,400	262,455	20,055	8.3%	15,822	6.4%
42 SUPPLIES	60,977	75,350	53,543	76,850	23,307	43.5%	1,500	2.0%
43 MAINTENANCE	36,574	26,250	24,996	25,600	604	2.4%	-650	-2.5%
44 UTILITIES	19,313	19,384	18,119	19,640	1,521	8.4%	256	1.3%
45 SERVICES	78,477	71,600	77,292	69,600	-7,692	-10.0%	-2,000	-2.8%
46 SUNDRY	10,508	10,560	9,764	10,834	1,070	11.0%	274	2.6%
47 BONDS / LEASES	6,567	10,409	10,573	0	-10,573	-100.0%	-10,409	-100.0%
48 TRANSFER - EQUIP REPL	43,433	3,174	3,174	0	-3,174	-100.0%	-3,174	-100.0%
49 CAPITAL OUTLAY	17,054	124,948	119,962	166,995	47,033	39.2%	42,047	33.7%
TOTAL EXPENSES:	1,202,632	1,286,657	1,304,828	1,392,896	88,068	6.7%	106,239	8.3%
50 INTERFUND TRANSFERS	-197,598	-145,000	-144,996	-327,597	-182,601	125.9%	-182,597	125.9%
55 YE TO ACCRUAL	0	0	0	0	0	0.0%	0	0.0%
NON-DEPARTMENTAL:	-197,598	-145,000	-144,996	-327,597	-182,601	125.9%	-182,597	125.9%
NET:	1,005,034	1,141,657	1,159,832	1,065,299	-94,533	-8.2%	-76,358	-6.7%

PERSONNEL BUDGET									
Budgeted Positions:	2016-2017			2015-2016			2014-2015		
	FT	PT	TMP	FT	PT	TMP	FT	PT	TMP
EMS DIRECTOR	1			1			1		
EMS BILLING							1		
PARAMEDIC	5			6			5		
BASIC/INTERMEDIATE EMT	7			6			7		
Equivalent: PART-TIME FILL IN ***		1			1			1	
Budgeted Employees:	13	1	0	13	1	0	14	1	0
Contract Labor									
NET:	13	1	0	13	1	0	14	1	0

*** Estimated: Hours not specifically identified.



FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT LISTING

03-400 EMERGENCY MEDICAL SVCS

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
03-400-4010	SUPERVISION	74,080	74,946	74,842	77,119	2,277	3.0%	2,173	2.9%
03-400-4020	OPERATIONAL	327,669	357,094	377,042	380,382	3,340	0.9%	23,288	6.5%
03-400-4030	OVERTIME	294,555	266,464	293,441	300,857	7,416	2.5%	34,393	12.9%
03-400-4040	LONGEVITY	1,736	2,315	2,152	2,564	412	19.1%	249	10.8%
03-400-4099	SALARY TRANSFERS	-2,470	-2,470	-2,472	0	2,472	-100.0%	2,470	-100.0%
03-400-4130	FICA	52,953	53,613	56,458	58,211	1,753	3.1%	4,598	8.6%
03-400-4140	WORKERS COMP	11,539	11,538	12,608	12,608	0	0.0%	1,070	9.3%
03-400-4150	UNEMPLOYMENT INSURANCE	-2,774	0	0	0	0	0.0%	0	0.0%
03-400-4160	INSURANCE MEDICAL/LIFE/DENTAL	91,364	103,873	92,915	104,854	11,939	12.8%	981	0.9%
03-400-4170	TMRS	76,922	72,325	76,936	80,782	3,846	5.0%	8,457	11.7%
03-400-4190	TRAINING	5,019	6,000	4,347	6,000	1,653	38.0%	0	0.0%
03-400-4199	BENEFIT TRANSFERS	-864	-716	-864	0	864	-100.0%	716	-100.0%
03-400-4210	OFFICE SUPPLIES	2,192	2,300	1,769	2,300	531	30.0%	0	0.0%
03-400-4220	MINOR TOOLS & EQUIPMENT	699	0	3,250	2,000	-1,250	-38.5%	2,000	0.0%
03-400-4230	GAS, OIL & GREASE	24,960	35,800	18,754	35,800	17,046	90.9%	0	0.0%
03-400-4240	EXPENDABLES	28,920	32,500	26,200	32,500	6,300	24.0%	0	0.0%
03-400-4242	HOUSEHOLD SUPPLIES	2,922	2,000	1,997	2,000	3	0.2%	0	0.0%
03-400-4250	POSTAGE & SHIPPING	198	250	66	250	184	278.8%	0	0.0%
03-400-4280	UNIFORMS	1,086	2,500	1,507	2,000	493	32.7%	-500	-20.0%
03-400-4310	MAINTENANCE - BLDG & GROUNDS	3,468	2,500	2,528	3,500	972	38.4%	1,000	40.0%
03-400-4320	EQUIPMENT REPAIRS	2,929	3,000	1,509	3,000	1,491	98.8%	0	0.0%
03-400-4330	FUEL OPERATED EQUIPMENT	29,332	20,000	20,669	18,500	-2,169	-10.5%	-1,500	-7.5%
03-400-4360	RADIO REPAIRS	845	750	290	600	310	106.9%	-150	-20.0%
03-400-4410	ELECTRIC & GAS	10,634	11,500	9,801	11,000	1,199	12.2%	-500	-4.3%
03-400-4420	CABLE / INTERNET	2,733	2,544	3,230	3,300	70	2.2%	756	29.7%
03-400-4430	TELEPHONE	5,946	5,340	5,088	5,340	252	5.0%	0	0.0%
03-400-4530	BANK CARD FEES	0	0	135	0	-135	-100.0%	0	0.0%
03-400-4570	CONTRACT SERVICES	78,477	71,600	77,157	69,600	-7,557	-9.8%	-2,000	-2.8%
03-400-4610	DUES & SUBSCRIPTIONS	1,410	1,100	843	2,450	1,607	190.6%	1,350	122.7%
03-400-4620	TRAVEL OPERATIONAL	1,993	2,000	1,889	1,000	-889	-47.1%	-1,000	-50.0%
03-400-4630	INSURANCE - VEHICLES	2,319	2,435	1,856	1,949	93	5.0%	-486	-20.0%
03-400-4640	INSURANCE - BUILDINGS	4,786	5,025	5,176	5,435	259	5.0%	410	8.2%
03-400-4795	CAPITAL LEASE PRINCIPAL	6,567	10,409	10,573	0	-10,573	-100.0%	-10,409	-100.0%
03-400-4850	XFR TO EQ REPL 106	50,000	60,000	60,000	50,000	-10,000	-16.7%	-10,000	-16.7%
03-400-4860	XFR FROM EQ REPL 106	-6,567	-56,826	-56,826	-50,000	6,826	-12.0%	6,826	-12.0%
03-400-4920	CAPITAL - MOTOR VEHICLES	0	107,000	102,014	112,000	9,986	9.8%	5,000	4.7%
03-400-4940	CAPITAL - EQUIPMENT	17,054	17,948	17,948	54,995	37,047	206.4%	37,047	206.4%
03-400-5000	SERVICE CENTER PRO-RATA	5,000	5,000	5,004	5,000	-4	-0.1%	0	0.0%
03-400-5010	TRANSFER T/F GENERAL FUND 01	-205,372	-150,000	-150,000	-332,597	-182,597	121.7%	-182,597	121.7%
03-400-5070	TRANSFER T/F UNEMPL INS 102	2,774	0	0	0	0	0.0%	0	0.0%
		1,005,034	1,141,657	1,159,832	1,065,299	-94,533	-8.2%	-76,358	-6.7%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
03-400 EMERGENCY MEDICAL SVCS

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
03-400-4010	SUPERVISION		72,863	74,080	74,946	74,842	77,119
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Management / Supervision Salary	2,080	74,619	Calculated Field			
	Maintenance Work		2,500				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
03-400-4020	OPERATIONAL		331,797	327,669	357,094	377,042	380,382
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Full-Time Employees	24,960	367,445	Calculated Field			
	Part-Time Employees	1,040	12,937				
	Temporary Employees	0	-				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
03-400-4030	OVERTIME		243,790	294,555	266,464	293,441	300,857
	ITEM DESCRIPTION	Hours	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Full-Time Overtime	13,950	300,857	Calculated Field			
	Part-Time Overtime	0	-				
	Temp Overtime	0	-				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
03-400-4040	LONGEVITY		1,936	1,736	2,315	2,152	2,564
	ITEM DESCRIPTION	#	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Longevity Pay (paid 1st week in December)	10	2,564	Calculated Field			

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
03-400-4099	SALARY TRANSFERS		-2,400	-2,470	-2,470	-2,472	-
	ITEM DESCRIPTION	#	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	CORRECTION FROM LAST YEAR						

Dependent Coverage Payments:

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
03-400-4130	FICA		49,379	52,953	53,613	56,458	58,211
	ITEM DESCRIPTION	%	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	7.65% of Accounts Below:	7.65%	58,211	Calculated Field			
	Supervision, Operational, Overtime, Longevity						

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
03-400-4140	WORKERS COMP		11,758	11,539	11,538	12,608	12,608
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Prior Year + %Inc	0.0%	12,608	Calculated Field			

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
03-400-4150	UNEMPLOYMENT INSURANCE		-720	-2,774	0	0	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
03-400-4160	INSURANCE MEDICAL/LIFE/DENTAL		84,259	91,364	103,873	92,915	104,854
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Life Insurance / ADD	0.20000	1,067	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 2016-2017
03-400 EMERGENCY MEDICAL SVCS

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
03-400-4170	TMRS		74,044	76,922	72,325	76,936	80,782
	ITEM DESCRIPTION	PPDS	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	OCT - DEC	6	10.15%	Calculated Field			
	JAN - SEP	20	11.04%				
	Weighted Average		80,782				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
03-400-4190	TRAINING		5,059	5,019	6,000	4,347	6,000
	ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	Training need to continue at the current level all of the ALS medics will be recertifying there ACLS and PALS Recertification and CPR The ICD 10 code training is going to continue renewal for our continuing education program		6,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
03-400-4199	BENEFIT TRANSFERS		-840	-864	-716	-864	-
	ITEM DESCRIPTION	#	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	CORRECTION FROM LAST YEAR						

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
03-400-4210	OFFICE SUPPLIES		2,085	2,192	2,300	1,769	2,300
	ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	Office supplies Ink cartridges, copy paper, pens, paper clips, marker, legal pads, misc. office equipment		2,300				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
03-400-4220	MINOR TOOLS & EQUIPMENT		5,611	699	0	3,250	2,000
	ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	Need to replace 5 older model pagers motorola does not repair or service anymore		2,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
03-400-4230	GAS, OIL & GREASE		36,683	24,960	35,800	18,754	35,800
	ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	Cost of fuel oil and grease for servicing units		35,800				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
03-400-4240	EXPENDABLES		25,500	28,920	32,500	26,200	32,500
	ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	I expect the expendables to stay the same oxygen, supplies such as IV fluids meds suction supplies, monitor supplies advance airway supplies back boards, straps bandaging & splinting, batteries		32,500				



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016–2017
03-400 EMERGENCY MEDICAL SVCS

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016–2017 BUDGET
				BUDGET	PROJECTION	
03-400-4242	HOUSEHOLD SUPPLIES	2,435	2,922	2,000	1,997	2,000
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION	AMOUNTS		
	Floor cleaning supplies					
	bathroom & kitchen supplies	2,000				
	laundry & truck soap					
	hand & truck sanitizer supplies					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016–2017 BUDGET
				BUDGET	PROJECTION	
03-400-4250	POSTAGE & SHIPPING	286	198	250	66	250
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION	AMOUNTS		
	Any & all shipping chargers	250				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016–2017 BUDGET
				BUDGET	PROJECTION	
03-400-4280	UNIFORMS	1,993	1,086	2,500	1,507	2,000
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION	AMOUNTS		
	No Change					
	Replacement & new uniforms	2,500				
	including name tags, badges, collar brass					(500)

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016–2017 BUDGET
				BUDGET	PROJECTION	
03-400-4310	MAINTENANCE - BLDG & GROUNDS	1,724	3,468	2,500	2,528	3,500
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION	AMOUNTS		
	Roach/Termite renweal & pest control					
	Bulbs, A/C filters, water hoses	3,500	increase to repair the roof			
	Door & door Lock repair					
	need to repair the roof it is leaking into the front two offices					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016–2017 BUDGET
				BUDGET	PROJECTION	
03-400-4320	EQUIPMENT REPAIRS	2,774	2,929	3,000	1,509	3,000
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION	AMOUNTS		
	I expect it to stay the same					
	in equipment repairs do to the age on the cardiac monitors, IV pumps, pulse OX, portable ventilators, Bipap	3,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016–2017 BUDGET
				BUDGET	PROJECTION	
03-400-4330	FUEL OPERATED EQUIPMENT	28,214	29,332	20,000	20,669	18,500
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION	AMOUNTS		
	Two vehicles are out of warrany and have a lot of miles on them. Batteries, tires. Lights Inspection, brakes & rotors, wiper blades.	20,000	If we are able to remount another unit this budget year this number could come down			
	The repair number will continue to increase					
	The mileage and age is catching up with us					-1,500

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016–2017 BUDGET
				BUDGET	PROJECTION	
03-400-4360	RADIO REPAIRS	520	845	750	290	600
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION	AMOUNTS		
	Radio & pager repair					
	Radio's are new and still in warranty but the pagers are very old	750				(150)

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016–2017 BUDGET
				BUDGET	PROJECTION	
03-400-4410	ELECTRIC & GAS	10,314	10,634	11,500	9,801	11,000
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION	AMOUNTS		
		0.06566	11,000			



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
03-400 EMERGENCY MEDICAL SVCS

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
03-400-4420	CABLE / INTERNET	2,199	2,733	2,544	3,230	3,300
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Internet service	275	3,300			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
03-400-4430	TELEPHONE	5,350	5,946	5,340	5,088	5,340
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	LANDLINE	155	1,860			
	CELL PHONE	135	1,620			
	PRI TRUNK We don't use PRI trunk	155	1,860	need to remove		
			-			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
03-400-4570	CONTRACT SERVICES	71,417	78,477	71,600	77,157	69,600
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
				Stryker Stretcher service contract		
	Stercycle medical waste pickup	53,328		Annual maintenance contract		
	Koronis Billing service			for lifepak cardiac monitors		
	Computer repair and or replacement			Copier Rental		
				Luca CPR Devices		
	Medical Director	500	6,000	Misc		
	Copier Lease	95	1,140			
	Beverage Machine Rental	35	420			
	EMS Software		6,500			
	GPS Tracking		2,212			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
03-400-4610	DUES & SUBSCRIPTIONS	1,375	1,410	1,100	843	2,450
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Sams Clubs renewal		100			
	Texas EMS Alliance		350			
	Ambulance renewal every 2 years		2,000			
	Miscellaneous					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
03-400-4620	TRAVEL OPERATIONAL	909	1,993	2,000	1,889	1,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Travel EMS conference		1,000			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
03-400-4630	INSURANCE - VEHICLES	3,135	2,319	2,435	1,856	1,949
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	PRIOR YEAR PROJECTION X	5%	1,949			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
03-400-4640	INSURANCE - BUILDINGS	4,814	4,786	5,025	5,176	5,435
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	PRIOR YEAR PROJECTION X	5%	5,435			



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
03-400 EMERGENCY MEDICAL SVCS

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
03-400-4795	CAPITAL LEASE PRINCIPAL	0	6,567	10,409	10,573	-
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
NO ACTIVITY						

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
03-400-4850	XFR TO EQ REPL 106	0	50,000	60,000	60,000	50,000
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
		50,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
03-400-4860	XFR FROM EQ REPL 106	0	-6,567	-56,826	-56,826	(50,000)
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
		(50,000)				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
03-400-4920	CAPITAL - MOTOR VEHICLES	0	0	107,000	102,014	112,000
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
Ambulance Remount		107,000	92,000 to 111,280.00 to remount			
Replacement ambulance cost about 145,000		5,000	The ambulance boxes are 12 + years old			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
03-400-4940	CAPITAL - EQUIPMENT	0	17,054	17,948	17,948	54,995
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
Cardiac Monitors		31,000				
Power Stretchers		23,995				
Need to start preparing to replacing Cardiac Monitors they are over 15 years old. All of the Stretchers are well outside of their expected service life.						

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
03-400-5000	SERVICE CENTER PRO-RATA	5,000	5,000	5,000	5,004	5,000
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
01-417		5,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
03-400-5010	TRANSFER T/F GENERAL FUND 01	-140,000	-205,372	-150,000	-150,000	(332,597)
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
		(332,597)				

TOTAL:	989,541	1,005,034	1,141,657	1,159,832	1,065,299
	0	0	0	0	-



**FISCAL YEAR 2016-2017
SUMMARY BY FUND-DEPT / CATEGORY**

04-400

HOTEL-MOTEL TAX FUND

CATEGORY SUMMARY				04-400 HOTEL-MOTEL TAX FUND					
CATEGORY DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG BUD-BUD		
		BUDGET	PROJECTn		\$	%	\$	%	
40 SALARIES	46,604	50,488	48,596	49,936	1,340	2.8%	-552	-1.1%	
41 BENEFITS	17,544	18,002	17,327	18,213	886	5.1%	211	1.2%	
42 SUPPLIES	675	1,700	1,159	1,500	341	29.4%	-200	-11.8%	
43 MAINTENANCE	0	0	0	0	0	0.0%	0	0.0%	
44 UTILITES	0	0	0	0	0	0.0%	0	0.0%	
45 SERVICES	301,228	330,300	327,319	330,000	2,681	0.8%	-300	-0.1%	
46 SUNDRY	13,518	180,650	16,050	29,850	13,800	86.0%	-150,800	-83.5%	
47 BONDS / LEASES	277,643	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:	657,212	581,140	410,451	429,499	19,048	4.6%	-151,641	-26.1%	
50 INTERFUND TRANSFERS	40,000	113,816	88,718	238,746	150,028	169.1%	124,930	109.8%	
55 YE TO ACCRUAL	-275,196	0	0	0	0	0.0%	0	0.0%	
NON-DEPARTMENTAL:	-235,196	113,816	88,718	238,746	150,028	169.1%	124,930	109.8%	
NET:	422,016	694,956	499,169	668,245	169,076	33.9%	-26,711	-3.8%	

PERSONNEL BUDGET									
Budgeted Positions:	2016-2017			2015-2016			2014-2015		
	FT	PT	TMP	FT	PT	TMP	FT	PT	TMP
EXEC DIR - VISITORS BUREAU	1			1			1		
MARKETING SPECIALIST **			1			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 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT LISTING

04-400 HOTEL-MOTEL TAX FUND

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
04-400-4020	OPERATIONAL	40,876	42,411	42,824	44,112	1,288	3.0%	1,701	4.0%
04-400-4030	OVERTIME	0	2,300	0	0	0	0.0%	-2,300	-100.0%
04-400-4040	LONGEVITY	228	277	276	324	48	17.4%	47	17.0%
04-400-4099	SALARY TRANSFERS	5,500	5,500	5,496	5,500	4	0.1%	0	0.0%
04-400-4130	FICA	3,036	3,442	3,241	3,399	158	4.9%	-43	-1.2%
04-400-4160	INSURANCE MEDICAL/LIFE/DENTAL	8,089	7,992	7,729	8,090	361	4.7%	98	1.2%
04-400-4170	TMRS	4,494	4,643	4,437	4,799	362	8.2%	156	3.4%
04-400-4199	BENEFIT TRANSFERS	1,925	1,925	1,920	1,925	5	0.3%	0	0.0%
04-400-4211	CHRISTMAS DECORATIONS	652	1,600	1,159	1,500	341	29.4%	-100	-6.3%
04-400-4251	MISCELLANEOUS SUPPLIES	23	100	0	0	0	0.0%	-100	-100.0%
04-400-4520	CLUTE VISITORS BUREAU	50,039	45,000	45,000	45,000	0	0.0%	0	0.0%
04-400-4535	CHAMBER VISITOR'S EVENTS	45,000	45,000	45,000	45,000	0	0.0%	0	0.0%
04-400-4536	CENTER FOR ARTS & SCIENCES	195,000	225,000	225,000	225,000	0	0.0%	0	0.0%
04-400-4542	SPECIAL OLYMPICS EXPENSES	3,096	2,500	3,077	2,500	-577	-18.8%	0	0.0%
04-400-4545	CHRISTMAS IN THE PARK	8,093	12,800	9,242	12,500	3,258	35.3%	-300	-2.3%
04-400-4660	SPECIAL PROJECTS	13,518	180,650	16,050	29,850	13,800	86.0%	-150,800	-83.5%
04-400-4730	PRINCIPAL - PARKS OFFICE 106	275,196	0	0	0	0	0.0%	0	0.0%
04-400-4735	INTEREST - PARKS OFFICE 106	2,447	0	0	0	0	0.0%	0	0.0%
04-400-5010	TRANSFER T/F GENERAL FUND 01	0	73,816	48,722	73,746	25,024	51.4%	-70	-0.1%
04-400-5011	TRANSFERS - ADMIN FEES TO GF	40,000	40,000	39,996	40,000	4	0.0%	0	0.0%
04-400-5095	TRANSFER T/F GTMF	0	0	0	125,000	125,000	0.0%	125,000	0.0%
04-400-5540	REC TO ACCRUAL: EQ REPL 106	-275,196	0	0	0	0	0.0%	0	0.0%
		422,016	694,956	499,169	668,245	169,076	33.9%	-26,711	-3.8%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
04-400 HOTEL-MOTEL TAX FUND 400

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
04-400-4020	OPERATIONAL	41,727	40,876	42,411	42,824	44,112
	ITEM DESCRIPTION	Hours	AMOUNTS	ITEM DESCRIPTION		AMOUNTS
	Full-Time Employees	2,080	44,112	Calculated Field		
	Part-Time Employees	0	-			
	Temporary Employees	0	-			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
04-400-4030	OVERTIME	1,877	0	2,300	0	-
	ITEM DESCRIPTION	Hours	AMOUNTS	ITEM DESCRIPTION		AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
04-400-4040	LONGEVITY	180	228	277	276	324
	ITEM DESCRIPTION	#	AMOUNTS	ITEM DESCRIPTION		AMOUNTS
	Longevity Pay (paid 1st week in December)	1	324	Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
04-400-4099	SALARY TRANSFERS	5,500	5,500	5,500	5,496	5,500
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
	Christmas in the Park	4,000				
	Special Olympics	1,500				

Dependent Coverage Payments: -

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
04-400-4130	FICA	3,006	3,036	3,442	3,241	3,399
	ITEM DESCRIPTION	%	AMOUNTS	ITEM DESCRIPTION		AMOUNTS
	7.65% of Accounts Below:	7.65%	3,399	Calculated Field		
	Supervision, Operational, Overtime, Longevity					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
04-400-4160	INSURANCE MEDICAL/LIFE/DENTAL	7,111	8,089	7,992	7,729	8,090
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
	Life Insurance / ADD	0.20000	106	Calculated Field		
	Dental / Vision	\$ 16.64 10%	18.3 220			
	Employee Health:	\$647.00 0.0%	647			
	#FT Emp	1	7,764			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
04-400-4170	TMRS	4,788	4,494	4,643	4,437	4,799
	ITEM DESCRIPTION	PPDS	AMOUNTS	ITEM DESCRIPTION		AMOUNTS
	OCT - DEC	6	10.15%	Calculated Field		
	JAN - SEP	20	11.04%			
	Weighted Average		10.80%			4,799

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
04-400-4199	BENEFIT TRANSFERS	-2,100	1,925	1,925	1,920	1,925
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
		1,925				



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
04-400 HOTEL-MOTEL TAX FUND 400

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
04-400-4211	CHRISTMAS DECORATIONS	1,101	652	1,600	1,159	1,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Misc. Decorations/supplies	1,500	New Decorations			15,000
			Reconsider this Item			-15,000

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
04-400-4520	CLUTE VISITORS BUREAU	34,954	50,039	45,000	45,000	45,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
		50,000				(5,000)

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
04-400-4535	CHAMBER VISITOR'S EVENTS	25,025	45,000	45,000	45,000	45,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
		60,000				(15,000)

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
04-400-4536	CENTER FOR ARTS & SCIENCES	185,000	195,000	225,000	225,000	225,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	35.71% OF HOTEL/MOTEL TAX REVENUE UP TO \$225,000	35.71%	278,538			
	Budget 2015-2016 - Hotel/Motel Tax	780,000	(53,538)			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
04-400-4542	SPECIAL OLYMPICS EXPENSES	-3,774	3,096	2,500	3,077	2,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Awards/Giveaways for athletes	1,500	Food/Drinks/Supplies			2,000
	Volunteer t-shirts	500	Misc. supplies			500
						-2,000

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
04-400-4545	CHRISTMAS IN THE PARK	6,644	8,093	12,800	9,242	12,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Security/electrical	1,100	Vol./City staff /sale shirts			2,000
	Special Attractions	8,500	Artwork(posters& shirts)			500
	Trees	1,200	Advts/posters			1,500
	Rental /equipment/fuel	500	2 new Street Banners			1,500
						(4,300)

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
04-400-4660	SPECIAL PROJECTS	23,599	13,518	180,650	16,050	29,850
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	City Calendars	11,500	2/3 CVB Brochure			12,000
	Advertising (Holiday Handbook, Vision Mag., Guide to Brazoria County 1/2, Chamber ad map, Q- Mag x 3, Business Journal x 4, misc. ads, Gulf Coast Giants)	9,100	Promotional items			2,500
			Promotional items			-1,000
			Calendar			-1,000
			Advertising			-2,000
			CVB Brochure			-1,250

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
04-400-4699	CONTINGENCY	180	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	NO ACTIVITY					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
04-400-4730	PRINCIPAL - PARKS OFFICE 106	152,080	275,196	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	PAID OFF 09/30/15					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
04-400-4735	INTEREST - PARKS OFFICE 106	3,967	2,447	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	PAID OFF 09/30/15					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016–2017 BUDGET
				BUDGET	PROJECTION	
04-400-5010	TRANSFER T/F GENERAL FUND 01	0	0	73,816	48,722	73,746
ITEM DESCRIPTION		\$	AMOUNTS	ITEM DESCRIPTION		AMOUNTS
01-416-4240: Expendables - facility supplies		3,350				
01-416-4310: Maintenance of Building		1,900				
01-416-4320: Equipment Repairs		2,800				
01-416-4410: Electricity		87,500				
01-416-4420: Cable/Internet		2,940				
01-416-4430: Telephone - Cable/PRI Trunk Line		6,564				
01-416-4450: Water		1,200				
01-416-4570: C&S Janitorial		14,700				
01-416-4570: C&S Janitorial (Floor maintenance)		4,300				
01-416-4570: Killum Pest Control		1,200				
01-416-4570: Karpet King (Qtly cleaning)		1,400				
01-416-4570: BCOS		1,620				
01-416-4570: BR Hester Fire/Alarm annual		500				
01-416-4640: Insurance - Building		13,500				
		143,474				
		51.4%	73,746	<-- Transferred to 01-417-5040		

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016–2017 BUDGET
				BUDGET	PROJECTION	
04-400-5011	TRANSFERS - ADMIN FEES TO GF	35,000	40,000	40,000	39,996	40,000
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
		40,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016–2017 BUDGET
				BUDGET	PROJECTION	
04-400-5092	TRANSFER T/F HEALTHCARE 600	3,000	0	0	0	-
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
NO ACTIVITY						

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016–2017 BUDGET
				BUDGET	PROJECTION	
04-400-5095	TRANSFER T/F GTMF	0	0	0	0	125,000
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
Cash for Festival		125,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016–2017 BUDGET
				BUDGET	PROJECTION	
04-400-5540	REC TO ACCRUAL: EQ REPL 106	-152,080	-275,196	0	0	-
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
NO ACTIVITY						

TOTAL:	376,785	422,016	694,956	499,169	668,245
	0	0	0	0	-



FISCAL YEAR 2016-2017
SUMMARY BY FUND-DEPT / CATEGORY

05-400 STREETS & DRAINAGE CONSTRUCTION

CATEGORY SUMMARY			05-400 STREETS & DRAINAGE CONSTRUCTION						
CATEGORY DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 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	641	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	240,326	729,179	511,097	925,000	413,903	81.0%	195,821	26.9%	
TOTAL EXPENSES:	240,967	729,179	511,097	925,000	413,903	81.0%	195,821	26.9%	
50 INTERFUND TRANSFERS	50,000	50,000	50,000	50,000	0	0.0%	0	0.0%	
55 YE TO ACCRUAL	0	0	0	0	0	0.0%	0	0.0%	
NON-DEPARTMENTAL:	50,000	50,000	50,000	50,000	0	0.0%	0	0.0%	
NET:	290,967	779,179	561,097	975,000	413,903	73.8%	195,821	25.1%	



FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT LISTING

05-400 STREETS & DRAINAGE CONSTRUCTION

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
05-400-4660	SPECIAL PROJECTS	641	0	0	0	0	0.0%	0	0.0%
05-400-4910	CAPITAL - STREET PROJECTS	211,288	315,000	256,452	300,000	43,548	17.0%	-15,000	-4.8%
05-400-4935	CAPITAL - DRAINAGE PROJECTS	29,038	364,179	204,645	225,000	20,355	9.9%	-139,179	-38.2%
05-400-4960	CAPITAL - SIDEWALK PROJECTS		50,000	50,000	400,000	350,000	700.0%	350,000	700.0%
05-400-5010	TRANSFER T/F GENERAL FUND 01	50,000	50,000	50,000	50,000	0	0.0%	0	0.0%
		290,967	779,179	561,097	975,000	413,903	73.8%	195,821	25.1%



ACCOUNT DETAIL JUSTIFICATION **FISCAL YEAR 2016-2017**
05-400 STREETS & DRAINAGE CONSTRUCTION

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014	2014-2015	2015-2016		2016-2017
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
05-400-4660	SPECIAL PROJECTS	5,963	641	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014	2014-2015	2015-2016		2016-2017
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
05-400-4910	CAPITAL - STREET PROJECTS	193,446	211,288	315,000	256,452	300,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	PLANTATION DR - FROM MAIN TO 288B 2ND PHASE	280,000				
	Contingency	20,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
05-400-4925	CAPITAL - TRAFFIC SIGNALS	23,102	0	0	0	-
	ITEM DESCRIPTION	FT		ITEM DESCRIPTION	FT	AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
05-400-4935	CAPITAL - DRAINAGE PROJECTS	90,260	29,038	364,179	204,645	225,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Multi-City Drainage Study	175,000				
	Misc Drainage Projects	50,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
05-400-4960	CAPITAL - SIDEWALK PROJECTS	0	0	50,000	50,000	400,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	CDBG: OLD ANGLETON (Main to Brazoswood)	250,000				
	City Portion	150,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
05-400-5010	TRANSFER T/F GENERAL FUND 01	50,000	50,000	50,000	50,000	50,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	EMPLOYEES WORKING ON STREETS 01-417-5050	50,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
05-400-5086	TRANSFER T/F CHAPTER 380	2,546,125	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	NO ACTIVITY					

ACCOUNT#	ACCOUNT DESCRIPTION	0	0	0		-
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
05-400-5540	REC TO ACCRUAL: INTERFUND LOAN	-1,046,125	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS

TOTAL: 1,862,771 290,967 779,179 561,097 975,000



FISCAL YEAR 2016-2017
SUMMARY BY FUND-DEPT / CATEGORY

06-400

ECONOMIC DEVELOPMENT CORP

CATEGORY SUMMARY				06-400 ECONOMIC DEVELOPMENT CORP				
CATEGORY DESCRIPTION	2014-2015	2015-2016		2016-2017	CHG BUD-PROJ		CHG BUD-BUD	
	ACTUAL	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
40 SALARIES	0	0	0	0	0	0.0%	0	0.0%
41 BENEFITS	175	5,000	0	5,000	5,000	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 UTILITES	0	0	0	0	0	0.0%	0	0.0%
45 SERVICES	0	0	0	0	0	0.0%	0	0.0%
46 SUNDRY	18,725	185,970	14,921	355,000	340,079	2279.2%	169,030	90.9%
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	21,462	0	21,462	21,462	0.0%	0	0.0%
TOTAL EXPENSES:	18,900	212,432	14,921	381,462	366,541	2456.5%	169,030	79.6%
50 INTERFUND TRANSFERS	629,331	842,221	842,223	808,323	-33,900	-4.0%	-33,898	-4.0%
55 YE TO ACCRUAL	0	0	0	0	0	0.0%	0	0.0%
NON-DEPARTMENTAL:	629,331	842,221	842,223	808,323	-33,900	-4.0%	-33,898	-4.0%
NET:	648,231	1,054,653	857,144	1,189,785	332,641	38.8%	135,132	12.8%



FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT LISTING

06-400 ECONOMIC DEVELOPMENT CORP

ACCT#	DESCRIPTION	2014-2015	2015-2016		2016-2017	CHG BUD-PROJ		CHG FROM BUDGET	
		ACTUAL	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
06-400-4190	TRAINING	175	5,000	0	5,000	5,000	0.0%	0	0.0%
06-400-4655	MISC SUNDRY EXPENSES	0	15,000	0	15,000	15,000	0.0%	0	0.0%
06-400-4660	SPECIAL PROJECTS	18,725	170,970	14,921	340,000	325,079	2178.7%	169,030	98.9%
06-400-4975	CAPITAL - SPECIAL PROJECTS	0	21,462	0	21,462	21,462	0.0%	0	0.0%
06-400-5010	TRANSFER TO GENERAL FUND	0	80,000	80,000	0	-80,000	-100.0%	-80,000	-100.0%
06-400-5011	TRANSFERS - ADMIN FEES TO GF	50,000	50,000	50,004	50,000	-4	0.0%	0	0.0%
06-400-5012	TRANSFER CO 2005 TO GEN FUND	267,708	270,848	270,848	268,596	-2,252	-0.8%	-2,252	-0.8%
06-400-5013	TRANSFER CO 2013 TO DEBT SVC	311,623	309,823	309,822	313,023	3,201	1.0%	3,200	1.0%
06-400-5093	TRANSFER - KROGER CH 380	0	47,460	47,459	92,614	45,155	95.1%	45,154	95.1%
06-400-5094	TRANSFER - KROGER RESERVE	0	84,090	84,090	84,090	0	0.0%	0	0.0%
		648,231	1,054,653	857,144	1,189,785	332,641	38.8%	135,132	12.8%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
06-400 ECONOMIC DEVELOPMENT CORP

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
06-400-4190	TRAINING	1,829	175	5,000	0	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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
06-400-4655	MISC SUNDRY EXPENSES	125	0	15,000	0	15,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Survey Expenses	5,000		Legal Fees		10,000

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
06-400-4660	SPECIAL PROJECTS	18,000	18,725	170,970	14,921	340,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	EDC Special Grant Program - Round 4	50,000				
	Chapter 380 Agreements	290,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
06-400-5094	TRANSFER - KROGER RESERVE	0	0	84,090	84,090	84,090
						AMOUNT\$
		84,090				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
06-400-4975	CAPITAL - SPECIAL PROJECTS	0	0	21,462	0	21,462
	ITEM DESCRIPTION					AMOUNT\$
	Misc Projects	21,462				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
06-400-5011	TRANSFERS - ADMIN FEES TO GF	40,000	50,000	50,000	50,004	50,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	01-417-5011	50,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
06-400-5012	TRANSFER CO 2005 TO GEN FUND	269,372	267,708	270,848	270,848	268,596
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Transfers to 01-417-5012			08/01/2017: COO 2005 Principal		190,000
	02/01/2017: COO 2005 Interest	39,298		08/01/2017: COO 2005 Interest		39,298

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
06-400-5013	TRANSFER CO 2013 TO DEBT SVC	300,217	311,623	309,823	309,822	313,023
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Transfers to 400-400-5013			08/01/2017: COO 2013 Principal		185,000
	02/01/2017: COO 2013 Interest	64,011		08/01/2017: COO 2013 Interest		64,012

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
06-400-5010	TRANSFER TO GENERAL FUND	0	0	80,000	80,000	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
06-400-5093	TRANSFER - KROGER CH 380	0	0	47,460	47,459	92,614
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
		92,614				



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
06-400 ECONOMIC DEVELOPMENT CORP

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
06-400-5094	TRANSFER - KROGER RESERVE	0	0	84,090	84,090	84,090
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
		84,090				
TOTAL:		629,543 0	648,231 0	1,054,653 0	857,144 0	1,189,785 -



FISCAL YEAR 2016 – 2017
SUMMARY BY FUND-DEPT / CATEGORY

07-400 GREAT TX MOSQUITO FESTIVAL

CATEGORY SUMMARY 07-400 GREAT TX MOSQUITO FESTIVAL									
CATEGORY DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET	CHG BUD-PROJ		CHG BUD-BUD		
		BUDGET	PROJECTn		\$	%	\$	%	
40 SALARIES	25,411	23,739	20,418	22,065	1,647	8.1%	-1,674	-7.1%	
41 BENEFITS	5,433	1,339	3,429	1,211	-2,218	-64.7%	-128	-9.6%	
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 UTILITES	0	0	0	0	0	0.0%	0	0.0%	
45 SERVICES	46	0	0	0	0	0.0%	0	0.0%	
46 SUNDRY	179,286	228,125	186,625	277,350	90,725	48.6%	49,225	21.6%	
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:	210,176	253,203	210,472	300,626	90,154	42.8%	47,423	18.7%	
50 INTERFUND TRANSFERS	0	0	0	-125,000	-125,000	0.0%	-125,000	0.0%	
55 YE TO ACCRUAL	0	0	0	0	0	0.0%	0	0.0%	
NON-DEPARTMENTAL:	0	0	0	-125,000	-125,000	0.0%	-125,000	0.0%	
NET:	210,176	253,203	210,472	175,626	-34,846	-16.6%	-77,577	-30.6%	

PERSONNEL BUDGET									
Budgeted Positions:	2016-2017			2015-2016			2014-2015		
	FT	PT	TMP	FT	PT	TMP	FT	PT	TMP
CREWLEADER	1			1			1		
FITNESS CENTER ATTENDANT		4			4			4	
MARKETING CLERK ***		0			0			0	
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	4	25
Contract Labor									
NET:	5	4	25	5	4	25	5	4	25

*** Moved to Hotel/Motel Tax Fund in 2012-2013



FISCAL YEAR 2016 – 2017
 BUDGETED DEPARTMENTAL ACCOUNT LISTING

07-400 GREAT TX MOSQUITO FESTIVAL

ACCT#	DESCRIPTION	2014-2015	2015-2016		2016 – 2017	CHG BUD-PROJ		CHG FROM BUDGET	
		ACTUAL	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
07-400-4010	SUPERVISOR	5,855	0	0	0	0	0.0%	0	0.0%
07-400-4020	OPERATIONAL	12,215	13,239	12,888	14,065	1,177	9.1%	826	6.2%
07-400-4030	OVERTIME	7,341	10,500	7,530	8,000	470	6.2%	-2,500	-23.8%
07-400-4130	FICA	1,920	1,339	1,560	1,211	-349	-22.4%	-128	-9.6%
07-400-4160	INSURANCE MEDICAL/LIFE/DENTAL	2,032	0	166	0	-166	-100.0%	0	0.0%
07-400-4170	TMRS	1,481	0	1,703	0	-1,703	-100.0%	0	0.0%
07-400-4530	BANK CARD FEES	46	0	0	0	0	0.0%	0	0.0%
07-400-4610	GTMF - CONTEST/MOSQUITO CHAS	1,817	2,375	2,375	2,350	-25	-1.1%	-25	-1.1%
07-400-4612	GTMF - CONTEST/ADULT-CHILDREN	3,876	4,700	4,700	4,000	-700	-14.9%	-700	-14.9%
07-400-4620	GTMF - DISTRIBUTION-ADMISSION	812	950	950	3,450	2,500	263.2%	2,500	263.2%
07-400-4621	GTMF - DISTRIBUTION-ENTERTAIN	82,226	104,900	93,099	132,550	39,451	42.4%	27,650	26.4%
07-400-4622	GTMF - STAGE/SOUND/LIGHTS	12,474	19,000	12,474	19,750	7,276	58.3%	750	3.9%
07-400-4630	GTMF - CONCESSIONS - BEER	13,505	17,475	13,505	15,450	1,945	14.4%	-2,025	-11.6%
07-400-4632	GTMF - CONCESSIONS-BOOTH	84	600	84	1,100	1,016	1209.5%	500	83.3%
07-400-4641	GTMF - LOGISTICS/TRAFFIC/PARK	420	950	420	600	180	42.9%	-350	-36.8%
07-400-4642	GTMF - LOGISTICS/ELECTRICAL	8,024	10,000	8,024	10,000	1,976	24.6%	0	0.0%
07-400-4643	GTMF - LOGISTICS/TRASH/TOILETS	3,259	5,500	3,259	8,200	4,941	151.6%	2,700	49.1%
07-400-4644	GTMF - LOGISTICS/EXHIBITOR SVC	0	100	0	150	150	0.0%	50	50.0%
07-400-4645	GTMF - LOGISTICS/SECURITY	15,202	13,450	15,652	19,600	3,948	25.2%	6,150	45.7%
07-400-4650	GTMF - SOUVENIR BOOTH	2,738	4,400	2,738	5,500	2,762	100.9%	1,100	25.0%
07-400-4660	GTMF - SPECIAL PROJECTS	1,657	0	1,657	4,500	2,843	171.6%	4,500	0.0%
07-400-4661	GTMF - PUBLICITY/FEST POSTERS	1,625	1,300	1,625	1,400	-225	-13.8%	100	7.7%
07-400-4663	GTMF - PUBLICITY/BANNERS/SIGNS	58	175	58	700	642	1106.9%	525	300.0%
07-400-4664	GTMF - PUBLICITY/BROCHURES	0	200	0	0	0	0.0%	-200	-100.0%
07-400-4665	GTMF - PUBLICITY/NEW PAPER/RADIC	17,679	19,500	11,005	25,600	14,595	132.6%	6,100	31.3%
07-400-4670	GTMF - STATIONERY/POSTAGE	0	150	0	0	0	0.0%	-150	-100.0%
07-400-4675	GTMF - MISC EXPENSE	47	1,500	0	1,500	1,500	0.0%	0	0.0%
07-400-4691	GTMF - CONTINGENCY	13,783	20,900	15,000	20,950	5,950	39.7%	50	0.2%
07-400-5040	TRANSFER T/F HOTEL/MOTEL TAX	0	0	0	-125,000	-125,000	0.0%	-125,000	0.0%
		210,176	253,203	210,472	175,626	-34,846	-16.6%	-77,577	-30.6%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016 – 2017
07-400 GREAT TX MOSQUITO FESTIVAL

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
07-400-4010	SUPERVISOR		0	5,855	0	0	-
	ITEM DESCRIPTION	Hours	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
				Calculated Field			
	Management / Supervision Salary	0	-				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
07-400-4020	OPERATIONAL		9,831	12,215	13,239	12,888	14,065
	ITEM DESCRIPTION	Hours	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Full-Time Employees	0	-	Calculated Field			
	Part-Time Employees	0	-				
	Temp Employees	1,040	14,065				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
07-400-4030	OVERTIME		0	7,341	10,500	7,530	8,000
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	OT		8,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
07-400-4099	SALARY TRANSFER		6,000	0	0	0	-
	ITEM DESCRIPTION	Hours	AMOUNTS		ITEM DESCRIPTION		AMOUNTS

Dependent Coverage Payments: (6,240)

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
07-400-4130	FICA		896	1,920	1,339	1,560	1,211
	ITEM DESCRIPTION	%	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	7.65% of Accounts Below:	7.65%	1,211	Calculated Field			
	Supervision, Operational, Overtime,						

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
07-400-4160	INSURANCE MEDICAL/LIFE/DENTAL		0	2,032	0	166	-
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Life Insurance / ADD	0.20000	-	Calculated Field			
	Dental / Vision	\$ 16.64 10.0%	18.30				
	Employee Health:	\$647 17.5%	760				
		#FT Emp	0				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
07-400-4170	TMRS		0	1,481	0	1,703	-
	ITEM DESCRIPTION	PPDS	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	OCT - DEC	6	10.15%	Calculated Field			
	JAN - SEP	20	11.04%				
	Weighted Average	10.80%	-				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
07-400-4199	BENEFITS TRANSFER		2,100	0	0	0	-
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	CHARGING THRU PAYROLL DON'T ADD \$\$\$ HERE						

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
07-400-4530	BANK CARD FEES		0	46	0	0	-
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	??						

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
					BUDGET	PROJECTION	
07-400-4610	GTMF - CONTEST/MOSQUITO CHASE		2,206	1,817	2,375	2,375	2,350
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Event shirts/art		900	Misc. supplies			325
	Awards		400	E-commerce fees			75
	Chip timing/Clock/results		650				



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016 – 2017
07-400 GREAT TX MOSQUITO FESTIVAL

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
07-400-4612	GTMF - CONTEST/ADULT-CHILDREN	4,002	3,876	4,700	4,700	4,000
	ITEM DESCRIPTION	AMOUNTS		AMOUNTS		AMOUNTS
	Cook-off:awards/ IBCA reg./results	2,700	Misc. supplies			325
	Washers	1,200	E-commerce fees			75
	Horseshoes	800	Senior Bingo			250
	Armbands	250				(1,600)

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
07-400-4620	GTMF - DISTRIBUTION-ADMISSION	837	812	950	950	3,450
	ITEM DESCRIPTION	AMOUNTS		AMOUNTS		AMOUNTS
	Admission tickets	950				
	Possible on line ticket sale charges	2,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
07-400-4621	GTMF - DISTRIBUTION-ENTERTAIN	65,518	82,226	104,900	93,099	132,550
	ITEM DESCRIPTION	AMOUNTS		AMOUNTS		AMOUNTS
	Licensing fees-ASCAP/BMI/SESAC	1,000	Entertainment Headliners			115,000
	Rider requirements	1,000	Booking Fees (7% of entertainment)	7%		8,050
	Non stage entertainment (clown, petting zoo, rockin rick, etc.)	5,500	Hotel Rooms			2,000

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
07-400-4622	GTMF - STAGE/SOUND/LIGHTS	17,233	12,474	19,000	12,474	19,750
	ITEM DESCRIPTION	AMOUNTS		AMOUNTS		AMOUNTS
	Sound/lights	10,000				
	Stage	9,000				
	Hotel rooms	750				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
07-400-4630	GTMF - CONCESSIONS - BEER	11,302	13,505	17,475	13,505	15,450
	ITEM DESCRIPTION	AMOUNTS		AMOUNTS		AMOUNTS
	Beer Purchases	14,000				
	CVB	1,200				
	Beer License (reimburse CVB)	250				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
07-400-4632	GTMF - CONCESSIONS-BOOTHS	313	84	600	84	1,100
	ITEM DESCRIPTION	AMOUNTS		AMOUNTS		AMOUNTS
	Repairs/paint, etc.	600				
	Build a new booth	500				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
07-400-4641	GTMF - LOGISTICS/TRAFFIC/PARK	945	420	950	420	600
	ITEM DESCRIPTION	AMOUNTS		AMOUNTS		AMOUNTS
	Marking paint	275				
	Parking stickers	325				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
07-400-4642	GTMF - LOGISTICS/ELECTRICAL	9,843	8,024	10,000	8,024	10,000
	ITEM DESCRIPTION	AMOUNTS		AMOUNTS		AMOUNTS
	On -site contract	8,000				
	Pre-event repairs	2,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
07-400-4643	GTMF - LOGISTICS/TRASH/TOILETS	3,543	3,259	5,500	3,259	8,200
	ITEM DESCRIPTION	AMOUNTS		AMOUNTS		AMOUNTS
	Portable toilets	3,000	Additional Toilet Costs			3,000
	Contract trash pick up	2,200				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
07-400-4644	GTMF - LOGISTICS/EXHIBITOR SVC	0	0	100	0	150
	ITEM DESCRIPTION	AMOUNTS		AMOUNTS		AMOUNTS
	Miscellaneous	150				



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016 – 2017
07-400 GREAT TX MOSQUITO FESTIVAL

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
07-400-4645	GTMF - LOGISTICS/SECURITY	10,192	15,202	13,450	15,652	19,600
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Radio rentals	600				
	Non-Commissioned security guards	1,500				
	Clute police	12,500		Talk about Independent Contractor pay vs. Payroll		5,000

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
07-400-4650	GTMF - SOUVENIR BOOTH	2,990	2,738	4,400	2,738	5,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Event shirt art	300		Miscellaneous items		1,200
	Event shirts	4,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
07-400-4660	GTMF - SPECIAL PROJECTS	5,000	1,657	0	1,657	4,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Build fence panels for easier set up in the future	3,000				
	Purchase 2 new street banners	1,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
07-400-4661	GTMF - PUBLICITY/FEST POSTERS	916	1,625	1,300	1,625	1,400
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Design & print	1,400				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
07-400-4663	GTMF - PUBLICITY/BANNERS/SIGNS	15	58	175	58	700
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Street banner panel/date changes	200				
	On site Sponsor banner signs	500				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
07-400-4665	GTMF - PUBLICITY/NEWSPAPR/RADIO	16,220	17,679	19,500	11,005	25,600
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Print (newspapers)	7,800				
	Radio	8,500				
	Video Wall	2,500				
	Website Licensing & hosting	2,400				
	Texas Hot Country	1,900				
	Other advertising	2,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
07-400-4675	GTMF - MISC EXPENSE	1,530	47	1,500	0	1,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Miscellaneous	1,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
07-400-4691	GTMF - CONTINGENCY	18,485	13,783	20,900	15,000	20,950
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Box Office Management	7,200		Sponsor plaques		450
	Rain Insurance	8,800		VIP supplies		350
	Memberships (TAF&E, TFE&A, IFEA)	1,000		Volunteer Appreciation Social		500
	Volunteer & Board shirts	1,300		Weather watcher		300
	Survey drawings	50				
	Hotel rooms (Box office)	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016 – 2017 BUDGET
				BUDGET	PROJECTION	
07-400-5040	TRANSFER T/F HOTEL/MOTEL TAX	0	0	0	0	(125,000)
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
		-125,000				

TOTAL:	189,967	210,176	253,203	210,472	175,626
	50	0	0	0	-



FISCAL YEAR 2016-2017
SUMMARY BY FUND-DEPT / CATEGORY

101-400

CONSTRUCTION FUND - GOVT

CATEGORY SUMMARY			101-400 CONSTRUCTION FUND - GOVT						
CATEGORY DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 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 UTILITES	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	-1,000,000	0	1,000,000	-100.0%	0	0.0%	
48 TRANSFER - EQUIP REPL	0	0	0	0	0	0.0%	0	0.0%	
49 CAPITAL OUTLAY	39,804	4,650,000	79,145	5,000,000	4,920,855	6217.5%	350,000	7.5%	
TOTAL EXPENSES:	39,804	4,650,000	-920,855	5,000,000	5,920,855	-643.0%	350,000	7.5%	
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:	39,804	4,650,000	-920,855	5,000,000	5,920,855	-643.0%	350,000	7.5%	



FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT LISTING

101-400 CONSTRUCTION FUND - GOVT

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
101-400-4701	ISSUANCE OF BONDS	0	0	-1,000,000	0	1,000,000	-100.0%	0	0.0%
101-400-4951	CAPITAL - SCHNEIDER PERFORMNCE	23,471	0	0	0	0	0.0%	0	0.0%
101-400-4980	CAPITAL - NEW FIRE STATION	16,333	4,650,000	79,145	4,000,000	3,920,855	4954.0%	-650,000	-14.0%
101-400-4984	CAPITAL - STREET IMPROVEMENTS	0	0	0	1,000,000	1,000,000	0.0%	1,000,000	0.0%
		39,804	4,650,000	-920,855	5,000,000	5,920,855	-643.0%	350,000	7.5%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
101-400 CONSTRUCTION FUND - GOVT

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
101-400-4701	ISSUANCE OF BONDS	-4,406,609	0	0	-1,000,000	-
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	CO issued in 2015-2016					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
101-400-4951	CAPITAL - SCHNEIDER PERFORMNCE	348,805	23,471	0	0	-
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	No Activity.					

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
101-400-4980	CAPITAL - NEW FIRE STATION	257,877	16,333	4,650,000	79,145	4,000,000
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Original Balance	3,050,000	Added Cost			950,000

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
101-400-4984	CAPITAL - STREET IMPROVEMENTS	0	0	0	0	1,000,000
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	SIDEWALK IMPROVEMENTS	200,000	CO issued in 2015-2016			
	STREET IMPROVEMENTS	800,000	CO issued in 2015-2016			

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
101-400-5010	TRANSFER T/F GENERAL FUND 01	-244,586	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	No Activity.					

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: (4,044,513) 39,804 4,650,000 (920,855) 5,000,000
0 - - - -



FISCAL YEAR 2016-2017
SUMMARY BY FUND-DEPT / CATEGORY

102-400

UNEMPLOYMENT FUND - GOVT

CATEGORY SUMMARY				102-400 UNEMPLOYMENT FUND - GOVT					
CATEGORY DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 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 UTILITES	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:	0	0	0	0	0	0.0%	0	0.0%	
50 INTERFUND TRANSFERS	774	9,000	3,136	4,500	1,364	43.5%	-4,500	-50.0%	
55 YE TO ACCRUAL	0	0	0	0	0	0.0%	0	0.0%	
NON-DEPARTMENTAL:	774	9,000	3,136	4,500	1,364	43.5%	-4,500	-50.0%	
NET:	774	9,000	3,136	4,500	1,364	43.5%	-4,500	-50.0%	



FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT LISTING

102-400 UNEMPLOYMENT FUND - GOVT

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
102-400-5010	TRANSFER T/F GENERAL FUND 01	3,548	9,000	3,136	0	-3,136	-100.0%	-9,000	-100.0%
102-400-5030	TRANSFER T/F EMS 03	-2,774	0	0	4,500	4,500	0.0%	4,500	0.0%
		774	9,000	3,136	4,500	1,364	43.5%	-4,500	-50.0%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
102-400 UNEMPLOYMENT FUND - GOVT

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
102-400-5010	TRANSFER T/F GENERAL FUND 01	958	3,548	9,000	3,136	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
		-				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
102-400-5030	TRANSFER T/F EMS 03	-720	-2,774	0	0	4,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	TRANSFER TO GEN FUND 01-408	1,500				
	TRANSFER TO GEN FUND 01-411	3,000				

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL:	238	774	9,000	3,136	4,500
	-	-	-	-	-



FISCAL YEAR 2016-2017
SUMMARY BY FUND-DEPT / CATEGORY

103-400

BEAUTIFICATION FUND

CATEGORY SUMMARY			103-400 BEAUTIFICATION FUND						
CATEGORY DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 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	4,515	6,400	2,071	6,210	4,139	199.9%	-190	-3.0%	
43 MAINTENANCE	0	0	0	0	0	0.0%	0	0.0%	
44 UTILITES	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:	4,515	6,400	2,071	6,210	4,139	199.9%	-190	-3.0%	
50 INTERFUND TRANSFERS	-3,500	-6,000	-6,000	-6,000	0	0.0%	0	0.0%	
55 YE TO ACCRUAL	0	0	0	0	0	0.0%	0	0.0%	
NON-DEPARTMENTAL:	-3,500	-6,000	-6,000	-6,000	0	0.0%	0	0.0%	
NET:	1,015	400	-3,929	210	4,139	-105.3%	-190	-47.5%	



FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT LISTING

103-400 BEAUTIFICATION FUND

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
103-400-4240	EXPENDABLES	4,515	6,400	2,071	6,210	4,139	199.9%	-190	-3.0%
103-400-5010	TRANSFER T/F GENERAL FUND 01	-3,500	-6,000	-6,000	-6,000	0	0.0%	0	0.0%
		1,015	400	-3,929	210	4,139	-105.3%	-190	-47.5%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
103-400 BEAUTIFICATION FUND

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
103-400-4240	EXPENDABLES		4,501	4,515	6,400	2,071	6,210
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	T-Shirts, Supplies, Ads, Etc. - City-Wide Cleanup		6,210				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
103-400-5010	TRANSFER T/F GENERAL FUND 01		-2,960	-3,500	-6,000	-6,000	(6,000)
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
01-417-5040			(6,000)				

TOTAL:	1,541	1,015	400	(3,929)	210
	-	-	-	-	-



**FISCAL YEAR 2016-2017
SUMMARY BY FUND-DEPT / CATEGORY**

104-400

POLICE FORFEITURE FUND

CATEGORY SUMMARY		104-400 POLICE FORFEITURE FUND							
CATEGORY DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 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	392	0	0	0	0	0.0%	0	0.0%	
43 MAINTENANCE	0	0	0	0	0	0.0%	0	0.0%	
44 UTILITES	0	0	0	0	0	0.0%	0	0.0%	
45 SERVICES	11,348	12,025	12,068	20,030	7,962	66.0%	8,005	66.6%	
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:	11,740	12,025	12,068	20,030	7,962	66.0%	8,005	66.6%	
50 INTERFUND TRANSFERS	0	0	-11,385	0	11,385	-100.0%	0	0.0%	
55 YE TO ACCRUAL	0	0	0	0	0	0.0%	0	0.0%	
NON-DEPARTMENTAL:	0	0	-11,385	0	11,385	-100.0%	0	0.0%	
NET:	11,740	12,025	683	20,030	19,347	2832.7%	8,005	66.6%	



**FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT LISTING**

104-400 POLICE FORFEITURE FUND

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
104-400-4212	OPERATING EXPENSES	392	0	0	0	0	0.0%	0	0.0%
104-400-4555	SPECIAL SERVICES	11,348	12,025	12,068	20,030	7,962	66.0%	8,005	66.6%
104-400-5010	TRANSFER T/F GENERAL FUND 01	0	0	-11,385	0	11,385	-100.0%	0	0.0%
		11,740	12,025	683	20,030	19,347	2832.7%	8,005	66.6%



**ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
104-400 POLICE FORFEITURE FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
104-400-4555	SPECIAL SERVICES	18,790	11,348	12,025	12,068	20,030
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
		20,030				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
104-400-5010	TRANSFER T/F GENERAL FUND 01	0	0	0	-11,385	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 18,790 11,740 12,025 683 20,030



FISCAL YEAR 2016-2017
SUMMARY BY FUND-DEPT / CATEGORY

105-400

CONSTRUCTION FUND - ENTERPRISE

CATEGORY SUMMARY			105-400 CONSTRUCTION FUND - ENTERPRISE					
CATEGORY DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 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 UTILITES	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	935,104	1,251,213	1,547,747	282,501	-1,265,246	-81.7%	-968,712	-77.4%
TOTAL EXPENSES:	935,104	1,251,213	1,547,747	282,501	-1,265,246	-81.7%	-968,712	-77.4%
50 INTERFUND TRANSFERS	0	0	0	0	0	0.0%	0	0.0%
55 YE TO ACCRUAL	-731,165	-1,251,213	-1,343,808	-1,343,808	0	0.0%	-92,595	7.4%
NON-DEPARTMENTAL:	-731,165	-1,251,213	-1,343,808	-1,343,808	0	0.0%	-92,595	7.4%
NET:	203,939	0	203,939	-1,061,307	-1,265,246	-620.4%	-1,061,307	0.0%



FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT LISTING

105-400 CONSTRUCTION FUND - ENTERPRISE

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
105-400-4951	CAPITAL - SCHNEIDER PERFORMNCE	265,982	0	0	0	0	0.0%	0	0.0%
105-400-4982	CAPITAL - BASF RECLAIMED WATER	131,437	1,251,213	1,260,862	282,501	-978,361	-77.6%	-968,712	-77.4%
105-400-4983	CAPITAL - DISASTER RECOVER 2.2	537,685	0	286,885	0	-286,885	-100.0%	0	0.0%
105-400-5500	ADJUSTMENT: CAPITAL OUTLAY	-935,104	-1,251,213	-1,547,747	-1,547,747	0	0.0%	-296,534	23.7%
105-400-5525	DEPRECIATION - DEPT 25	203,939	0	203,939	203,939	0	0.0%	203,939	0.0%
		203,939	0	203,939	-1,061,307	-1,265,246	-620.4%	-1,061,307	0.0%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
105-400 CONSTRUCTION FUND - ENTERPRISE

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
105-400-4951	CAPITAL - SCHNEIDER PERFORMNCE	5,012,258	265,982	0	0	-
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	NO ACTIVITY					
ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
105-400-4982	CAPITAL - BASF RECLAIMED WATER	5,849	131,437	1,251,213	1,260,862	282,501
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
		282,501				
ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
105-400-4983	CAPITAL - DISASTER RECOVER 2.2	0	537,685	0	286,885	-
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	NO ACTIVITY					
ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
105-400-5020	TRANSFER T/F ENTERPRISE 02	-5,288,375	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	NO ACTIVITY					
ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
105-400-5500	ADJUSTMENT: CAPITAL OUTLAY	-5,018,107	-935,104	-1,251,213	-1,547,747	(1,547,747)
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
		(1,547,747)				
ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
105-400-5525	DEPRECIATION - DEPT 25	0	203,939	0	203,939	203,939
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
		203,939				

TOTAL: (5,288,375) 203,939 - 203,939 (1,061,307)



FISCAL YEAR 2016-2017
SUMMARY BY FUND-DEPT / CATEGORY

106-400 EQUIPMENT REPLACEMENT GF

CATEGORY SUMMARY				106-400 EQUIPMENT REPLACEMENT				
CATEGORY DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 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 UTILITES	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	72,978	-117,960	-117,964	115,000	232,964	-197.5%	232,960	-197.5%
49 CAPITAL OUTLAY	0	0	0	0	0	0.0%	0	0.0%
TOTAL EXPENSES:	72,978	-117,960	-117,964	115,000	232,964	-197.5%	232,960	-197.5%
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:	72,978	-117,960	-117,964	115,000	232,964	-197.5%	232,960	-197.5%



FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT LISTING

106-400 EQUIPMENT REPLACEMENT GF

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
106-400-4850	XFR TO EQ REPL - FROM GOVT	-150,000	-245,000	-245,004	-235,000	10,004	-4.1%	10,000	-4.1%
106-400-4860	XFR FROM EQ REPL - TO GOVT	222,978	127,040	127,040	350,000	222,960	175.5%	222,960	175.5%
		72,978	-117,960	-117,964	115,000	232,964	-197.5%	232,960	-197.5%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
106-400 EQUIPMENT REPLACEMENT GF

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	
					BUDGET	PROJECTION		
106-400-4850	XFR TO EQ REPL - FROM GOVT		-275,000	-150,000	-245,000	-245,004	(235,000)	
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS	
	Transfers FROM Governmental Funds to Equipment Replacement Govt Fund (Govt Funds 01, 03, 04, 05, 06)	01-408	(75,000)				03-400	(50,000)
		01-409	(50,000)					
		01-413	(50,000)					
		01-416	(10,000)					

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
106-400-4860	XFR FROM EQ REPL - TO GOVT		104,490	222,978	127,040	127,040	350,000
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Transfer of funds TO Governmental Funds from Equipment Replacement Govt Fund (Govt Funds 01, 03, 04, 05, 06)	01-413	300,000				
		03-400	50,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
106-400-5086	TRANSFER T/F CHAPTER 380		2,300,000	0	0	0	-
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	NO ACTIVITY						

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
					BUDGET	PROJECTION	
106-400-5540	REC TO ACCRUAL		-2,000,000	0	0	0	-
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	NO ACTIVITY						

TOTAL:	129,490	72,978	(117,960)	(117,964)	115,000
	0	0	0	0	-



FISCAL YEAR 2016-2017
SUMMARY BY FUND-DEPT / CATEGORY

380-400 CHAPTER 380 FUND

CATEGORY SUMMARY

CATEGORY DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 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 UTILITES	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	1,210,405	2,000,000	3,011,282	347,881	-2,663,401	-88.4%	-1,652,119	-82.6%
TOTAL EXPENSES:	1,210,405	2,000,000	3,011,282	347,881	-2,663,401	-88.4%	-1,652,119	-82.6%
50 INTERFUND TRANSFERS	670,500	0	47,375	0	-47,375	-100.0%	0	0.0%
55 YE TO ACCRUAL	-1,880,905	-2,000,000	-3,058,657	-347,881	2,710,776	-88.6%	1,652,119	-82.6%
NON-DEPARTMENTAL:	-1,210,405	-2,000,000	-3,011,282	-347,881	2,663,401	-88.4%	1,652,119	-82.6%
NET:	0	0	0	0	0	0.0%	0	0.0%



FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT LISTING

380-400 CHAPTER 380 FUND

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
380-400-4960	CAPITAL - WOODSHORE DEVELOPM	1,210,405	2,000,000	3,011,282	347,881	-2,663,401	-88.4%	-1,652,119	-82.6%
380-400-5020	TRANSFER T/F ENTERPRISE 02	670,500	0	47,375	0	-47,375	-100.0%	0	0.0%
380-400-5540	REC TO ACCRUAL	-1,880,905	-2,000,000	-3,058,657	-347,881	2,710,776	-88.6%	1,652,119	-82.6%
		0	0	0	0	0	0.0%	0	0.0%



FISCAL YEAR 2016-2017
SUMMARY BY FUND-DEPT / CATEGORY

400-400

DEBT SERVICE - GOVT FUNDS

CATEGORY SUMMARY

CATEGORY DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 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 UTILITES	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	311,623	414,233	414,232	677,598	263,366	63.6%	263,365	63.6%
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:	311,623	414,233	414,232	677,598	263,366	63.6%	263,365	63.6%
50 INTERFUND TRANSFERS	-311,623	-599,233	-599,231	-701,773	-102,542	17.1%	-102,540	17.1%
55 YE TO ACCRUAL	0	0	0	0	0	0.0%	0	0.0%
NON-DEPARTMENTAL:	-311,623	-599,233	-599,231	-701,773	-102,542	17.1%	-102,540	17.1%
NET:	0	-185,000	-184,999	-24,175	160,824	-86.9%	160,825	-86.9%



FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT LISTING

400-400 DEBT SERVICE - GOVT FUNDS

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
400-400-4701	ISSUANCE OF BONDS	0	0	0	-40,000	-40,000	0.0%	-40,000	0.0%
400-400-4710	KROGER - CH 380 REFUND	0	104,410	104,409	203,750	99,341	95.1%	99,340	95.1%
400-400-4740	INTEREST - COO 2013	131,623	129,823	129,823	128,023	-1,800	-1.4%	-1,800	-1.4%
400-400-4745	PRINCIPAL - COO 2013	180,000	180,000	180,000	185,000	5,000	2.8%	5,000	2.8%
400-400-4750	INTEREST - COO 2016	0	0	0	60,825	60,825	0.0%	60,825	0.0%
400-400-4755	PRINCIPAL - COO 2016	0	0	0	100,000	100,000	0.0%	100,000	0.0%
400-400-4799	OTHER DEBT COSTS	0	0	0	40,000	40,000	0.0%	40,000	0.0%
400-400-5013	TRANSFER CO 2013 FROM EDC	-311,623	-309,823	-309,822	-313,023	-3,201	1.0%	-3,200	1.0%
400-400-5093	TRANSFER - KROGER CH 380	0	-104,410	-104,409	-203,750	-99,341	95.1%	-99,340	95.1%
400-400-5094	TRANSFER - KROGER RESERVE	0	-185,000	-185,000	-185,000	0	0.0%	0	0.0%
		0	-185,000	-184,999	-24,175	160,824	-86.9%	160,825	-86.9%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017

400-400 DEBT SERVICE - GOVT FUNDS

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014	2014-2015	2015-2016		2016-2017
			ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
400-400-4701	ISSUANCE OF BONDS		-93,391	0	0	0	(40,000)
ITEM DESCRIPTION			AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
Certificate of Obligation 2016			(40,000)				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014	2014-2015	2015-2016		2016-2017
			ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
400-400-4710	KROGER - CH 380 REFUND		0	0	104,410	104,409	203,750
ITEM DESCRIPTION			AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
		01	111,136				
		06	92,614				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014	2014-2015	2015-2016		2016-2017
			ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
400-400-4740	INTEREST - COO 2013		87,607	131,623	129,823	129,823	128,023
ITEM DESCRIPTION			AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
02/01/2017: COO 2013 Interest			64,011	08/01/2017: COO 2013 Interest			64,012

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014	2014-2015	2015-2016		2016-2017
			ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
400-400-4745	PRINCIPAL - COO 2013		200,000	180,000	180,000	180,000	185,000
ITEM DESCRIPTION			AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
				08/01/2017: COO 2013 Principal			185,000

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014	2014-2015	2015-2016		2016-2017
			ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
400-400-4750	INTEREST - COO 2016		0	0	0	0	60,825
ITEM DESCRIPTION			AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
			60,825				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014	2014-2015	2015-2016		2016-2017
			ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
400-400-4755	PRINCIPAL - COO 2016		0	0	0	0	100,000
ITEM DESCRIPTION			AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
			100,000				

ACCOUNT#	ACCOUNT DESCRIPTION		2013-2014	2014-2015	2015-2016		2016-2017
			ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
400-400-4799	OTHER DEBT COSTS		93,391	0	0	0	40,000
ITEM DESCRIPTION			AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
Certificate of Obligation 2016			40,000				



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017

400-400 DEBT SERVICE - GOVT FUNDS

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
400-400-5013	TRANSFER CO 2013 FROM EDC	-300,217	-311,623	-309,823	-309,822	(313,023)
ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
Transfers from 06-400-5013			08/01/2017: COO 2013 Principal			-185,000
02/01/2017: COO 2013 Interest		-64,011	08/01/2017: COO 2013 Interest			-64,012

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
400-400-5093	TRANSFER - KROGER CH 380	0	0	-104,410	-104,409	(203,750)
ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
		01	(111,136)			06
						-92,614

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
400-400-5094	TRANSFER - KROGER RESERVE	0	0	-185,000	-185,000	(185,000)
ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
		01	(100,910)			06
						-84,090

TOTAL: (12,610) - (185,000) (184,999) (24,175)



FISCAL YEAR 2016-2017
SUMMARY BY FUND-DEPT / CATEGORY

600-400

SELF-INSURANCE

CATEGORY SUMMARY		600-400 SELF-INSURANCE							
CATEGORY DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG BUD-BUD		
		BUDGET	PROJECTn		\$	%	\$	%	
40 SALARIES	0	0	0	0	0	0.0%	0	0.0%	
41 BENEFITS	33,653	35,000	30,667	34,000	3,333	10.9%	-1,000	-2.9%	
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 UTILITES	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:	33,653	35,000	30,667	34,000	3,333	10.9%	-1,000	-2.9%	
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:	33,653	35,000	30,667	34,000	3,333	10.9%	-1,000	-2.9%	



FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT LISTING

600-400 SELF-INSURANCE

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET	CHG BUD-PROJ		CHG FROM BUDGET	
			BUDGET	PROJECTn		\$	%	\$	%
600-400-4165	CLAIMS - SECTION 125 PYMTS	33,653	35,000	30,667	34,000	3,333	10.9%	-1,000	-2.9%
		33,653	35,000	30,667	34,000	3,333	10.9%	-1,000	-2.9%



ACCOUNT DETAIL JUSTIFICATION FISCAL YEAR 2016-2017
600-400 SELF-INSURANCE

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
600-400-4165	CLAIMS - SECTION 125 PYMTS	37,817	33,653	35,000	30,667	34,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	FSA (FLEXIBLE SPENDING CLAIMS)	34,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
600-400-5030	TRANSFER T/F EMS 03	-45,000	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016		2016-2017 BUDGET
				BUDGET	PROJECTION	
600-400-5040	TRANSFER T/F HOTEL/MOTEL 04	-3,000	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

TOTAL:	(285,183)	33,653	35,000	30,667	34,000
	0	0	0	0	-





**BUDGET 2016 - 2017
DEBT SERVICE SUMMARY
OUTSTANDING ISSUES**

DESCRIPTION	ISSUE	RATE	PAYOFF	ORIGINAL ISSUE	BALANCE 09/30/16	FY 2016 - 2017 PAYMENTS		BALANCE 09/30/17	OWNER		
						INTEREST	PRINCIPAL			TOTAL	
CERTIFICATES OF OBLIGATION:											
1	COO, SERIES 2005	10/20/05	3.92%	08/01/25	3,500,000	2,005,000	78,596	190,000	268,596	1,815,000	06 EDC
2	COO, SERIES 2009	07/01/09	2.00%	02/01/29	3,000,000	2,190,000	102,200	130,000	232,200	2,060,000	02 ENTERPRISE
3	COO, SERIES 2013	12/05/13	3.26%	08/01/33	4,500,000	3,940,000	128,023	185,000	313,023	3,755,000	06 EDC
3	COO, SERIES 2013	12/05/13	3.26%	08/01/33	5,000,000	4,370,000	141,955	200,000	341,955	4,170,000	02 ENTERPRISE
4	COO, SERIES 2016	09/22/16	2.00%	02/01/36	1,725,000	1,725,000	42,200	105,000	147,200	1,620,000	01 GENERAL
					17,725,000	14,230,000	492,974	810,000	1,302,974	13,420,000	
INTERFUND LOANS:											
5	Fund 01 to Fund 380		0% variable		237,285	237,285	0	0	0	0	Woodshore Develop
5	Fund 02 to Fund 380		0% variable		500,000	500,000	0	0	0	0	Woodshore Develop
5	Fund 05 to Fund 380		0% variable		1,500,000	0	0	0	0	0	Woodshore Develop
5	Fund 106 to Fund 380		0% variable		2,000,000	1,700,000	0	0	0	1,700,000	Woodshore Develop
					4,237,285	2,437,285	0	0	0	2,437,285	

**CERTIFICATES OF OBLIGATION - ECONOMIC DEVELOPMENT CORPORATION
SERIES 2005 - \$3,500,000**

Principal: \$3,500,000
Coupon%: 3.92%

BUDGET YEAR	PYMT DUE	BEGINNING BALANCE	PRINCIPAL	%	INTEREST	TOTAL	ENDING BALANCE	FISCAL TOTAL
2005-2006	02/01/06	3,500,000.00		3.92%	39,254.44	39,254.44	3,500,000.00	
2005-2006	08/01/06	3,500,000.00	125,000.00	3.92%	68,600.00	193,600.00	3,375,000.00	232,854.44
2006-2007	02/01/07	3,375,000.00		3.92%	66,150.00	66,150.00	3,375,000.00	
2006-2007	08/01/07	3,375,000.00	100,000.00	3.92%	66,150.00	166,150.00	3,275,000.00	232,300.00
2007-2008	02/01/08	3,275,000.00		3.92%	64,190.00	64,190.00	3,275,000.00	
2007-2008	08/01/08	3,275,000.00	105,000.00	3.92%	64,190.00	169,190.00	3,170,000.00	233,380.00
2008-2009	02/01/09	3,170,000.00		3.92%	62,132.00	62,132.00	3,170,000.00	
2008-2009	08/01/09	3,170,000.00	110,000.00	3.92%	62,132.00	172,132.00	3,060,000.00	234,264.00
2009-2010	02/01/10	3,060,000.00		3.92%	59,976.00	59,976.00	3,060,000.00	
2009-2010	08/01/10	3,060,000.00	115,000.00	3.92%	59,976.00	174,976.00	2,945,000.00	234,952.00
2010-2011	02/01/11	2,945,000.00		3.92%	57,722.00	57,722.00	2,945,000.00	
2010-2011	08/01/11	2,945,000.00	120,000.00	3.92%	57,722.00	177,722.00	2,825,000.00	235,444.00
2011-2012	02/01/12	2,825,000.00		3.92%	55,370.00	55,370.00	2,825,000.00	
2011-2012	08/01/12	2,825,000.00	125,000.00	3.92%	55,370.00	180,370.00	2,700,000.00	235,740.00
2012-2013	02/01/13	2,700,000.00		3.92%	52,920.00	52,920.00	2,700,000.00	
2012-2013	08/01/13	2,700,000.00	165,000.00	3.92%	52,920.00	217,920.00	2,535,000.00	270,840.00
2013-2014	02/01/14	2,535,000.00		3.92%	49,686.00	49,686.00	2,535,000.00	
2013-2014	08/01/14	2,535,000.00	170,000.00	3.92%	49,686.00	219,686.00	2,365,000.00	269,372.00
2014-2015	02/01/15	2,365,000.00		3.92%	46,354.00	46,354.00	2,365,000.00	
2014-2015	08/01/15	2,365,000.00	175,000.00	3.92%	46,354.00	221,354.00	2,190,000.00	267,708.00
2015-2016	02/01/16	2,190,000.00		3.92%	42,924.00	42,924.00	2,190,000.00	
2015-2016	08/01/16	2,190,000.00	185,000.00	3.92%	42,924.00	227,924.00	2,005,000.00	270,848.00
2016-2017	02/01/17	2,005,000.00		3.92%	39,298.00	39,298.00	2,005,000.00	
2016-2017	08/01/17	2,005,000.00	190,000.00	3.92%	39,298.00	229,298.00	1,815,000.00	268,596.00
2017-2018	02/01/18	1,815,000.00		3.92%	35,574.00	35,574.00	1,815,000.00	
2017-2018	08/01/18	1,815,000.00	195,000.00	3.92%	35,574.00	230,574.00	1,620,000.00	266,148.00
2018-2019	02/01/19	1,620,000.00		3.92%	31,752.00	31,752.00	1,620,000.00	
2018-2019	08/01/19	1,620,000.00	205,000.00	3.92%	31,752.00	236,752.00	1,415,000.00	268,504.00
2019-2020	02/01/20	1,415,000.00		3.92%	27,734.00	27,734.00	1,415,000.00	
2019-2020	08/01/20	1,415,000.00	215,000.00	3.92%	27,734.00	242,734.00	1,200,000.00	270,468.00
2020-2021	02/01/21	1,200,000.00		3.92%	23,520.00	23,520.00	1,200,000.00	
2020-2021	08/01/21	1,200,000.00	220,000.00	3.92%	23,520.00	243,520.00	980,000.00	267,040.00
2021-2022	02/01/22	980,000.00		3.92%	19,208.00	19,208.00	980,000.00	
2021-2022	08/01/22	980,000.00	230,000.00	3.92%	19,208.00	249,208.00	750,000.00	268,416.00
2022-2023	02/01/23	750,000.00		3.92%	14,700.00	14,700.00	750,000.00	
2022-2023	08/01/23	750,000.00	240,000.00	3.92%	14,700.00	254,700.00	510,000.00	269,400.00
2023-2024	02/01/24	510,000.00		3.92%	9,996.00	9,996.00	510,000.00	
2023-2024	08/01/24	510,000.00	250,000.00	3.92%	9,996.00	259,996.00	260,000.00	269,992.00
2024-2025	02/01/25	260,000.00		3.92%	5,096.00	5,096.00	260,000.00	
2024-2025	08/01/25	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 Police Sation 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
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

Call 08/01/24

ENTERPRISE:

1. WWIP - Fine Bubble Diffusion	5,000,000
2. Automatic Meter Reading	0
	\$5,000,000

ECONOMIC DEVELOPMENT CORP:

1. Liberty Street Project (or other Streets)	1,000,000
2. New Fire / EMS Station	3,500,000
	\$4,500,000

TOTAL:	\$9,500,000
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City of Clute, Texas Combination Tax and Limited Pledge Revenue Series 2013

ENTERPRISE PORTION Certificates of Obligation, Series 2013

Principal:	5,000,000
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

Call 08/01/24

1. WWTP - Fine Bubble Diffusion	3,143,160
2. Automatic Meter Reading	1,856,840
	\$5,000,000

City of Clute, Texas Combination Tax and Limited Pledge Revenue

EDC PORTION

Certificates of Obligation, Series 2013

Principal:	4,500,000
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

Call 08/01/24

1. Liberty Street Project (or other Streets)	1,000,000
2. New Fire / EMS Station	3,500,000
	\$4,500,000

**CERTIFICATES OF OBLIGATION - ENTERPRISE FUND
SERIES 2016 - \$1,725,000**

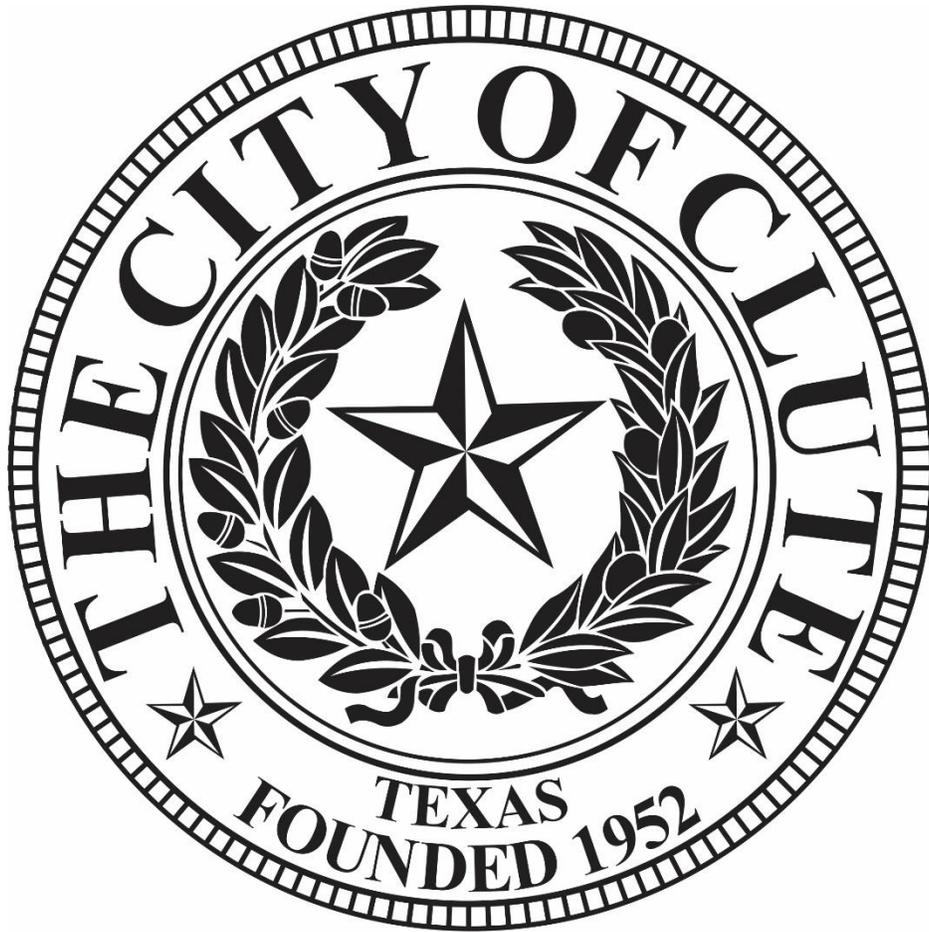
Principal: \$ 1,725,000.00

Coupon%: ** fixed multi-rate **

BUDGET YEAR	PYMT DUE	BEGINNING BALANCE	PRINCIPAL	%	INTEREST	TOTAL	ENDING BALANCE	FISCAL TOTAL
2016-2017	02/01/2017	1,725,000	105,000	2.0%	20,750	125,750	1,620,000	
2016-2017	08/01/2017	1,620,000		2.0%	21,450	21,450	1,620,000	147,200
2017-2018	02/01/2018	1,620,000	110,000	2.0%	21,450	131,450	1,510,000	
2017-2018	08/01/2018	1,510,000		2.0%	20,350	20,350	1,510,000	151,800
2018-2019	02/01/2019	1,510,000	110,000	2.0%	20,350	130,350	1,400,000	
2018-2019	08/01/2019	1,400,000		2.0%	19,250	19,250	1,400,000	149,600
2019-2020	02/01/2020	1,400,000	110,000	2.0%	19,250	129,250	1,290,000	
2019-2020	08/01/2020	1,290,000		2.0%	18,150	18,150	1,290,000	147,400
2020-2021	02/01/2021	1,290,000	110,000	2.0%	18,150	128,150	1,180,000	
2020-2021	08/01/2021	1,180,000		2.0%	17,050	17,050	1,180,000	145,200
2021-2022	02/01/2022	1,180,000	120,000	3.0%	17,050	137,050	1,060,000	
2021-2022	08/01/2022	1,060,000		3.0%	15,250	15,250	1,060,000	152,300
2022-2023	02/01/2023	1,060,000	120,000	3.0%	15,250	135,250	940,000	
2022-2023	08/01/2023	940,000		3.0%	13,450	13,450	940,000	148,700
2023-2024	02/01/2024	940,000	125,000	3.0%	13,450	138,450	815,000	
2023-2024	08/01/2024	815,000		3.0%	11,575	11,575	815,000	150,025
2024-2025	02/01/2025	815,000	125,000	3.0%	11,575	136,575	690,000	
2024-2025	08/01/2025	690,000		3.0%	9,700	9,700	690,000	146,275
2025-2026	02/01/2026	690,000	130,000	3.0%	9,700	139,700	560,000	
2025-2026	08/01/2026	560,000		3.0%	7,750	7,750	560,000	147,450
2026-2027	02/01/2027	560,000	50,000	2.5%	7,750	57,750	510,000	
2026-2027	08/01/2027	510,000		2.5%	7,125	7,125	510,000	64,875
2027-2028	02/01/2028	510,000	50,000	2.5%	7,125	57,125	460,000	
2027-2028	08/01/2028	460,000		2.5%	6,500	6,500	460,000	63,625
2028-2029	02/01/2029	460,000	50,000	2.5%	6,500	56,500	410,000	
2028-2029	08/01/2029	410,000		2.5%	5,875	5,875	410,000	62,375
2029-2030	02/01/2030	410,000	55,000	2.5%	5,875	60,875	355,000	
2029-2030	08/01/2030	355,000		2.5%	5,187.50	5,188	355,000	66,063
2030-2031	02/01/2031	355,000	55,000	2.5%	5,187.50	60,188	300,000	
2030-2031	08/01/2031	300,000		2.5%	4,500	4,500	300,000	64,688
2031-2032	02/01/2032	300,000	55,000	3.0%	4,500	59,500	245,000	
2031-2032	08/01/2032	245,000		3.0%	3,675	3,675	245,000	63,175
2032-2033	02/01/2033	245,000	60,000	3.0%	3,675	63,675	185,000	
2032-2033	08/01/2033	185,000		3.0%	2,775	2,775	185,000	66,450
2033-2034	02/01/2034	185,000	60,000	3.0%	2,775	62,775	125,000	
2033-2034	08/01/2034	125,000		3.0%	1,875	1,875	125,000	64,650
2034-2035	02/01/2035	125,000	60,000	3.0%	1,875	61,875	65,000	
2034-2035	08/01/2035	65,000		3.0%	975	975	65,000	62,850
2035-2036	02/01/2036	65,000	65,000	3.0%	975	65,975	0	65,975
			1,725,000		405,675	2,130,675		2,130,675

Callable: 02/01/27

Refund: Fire Pumper Truck
Garbage Trucks (2)
Street & Sidewalk Construction



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.

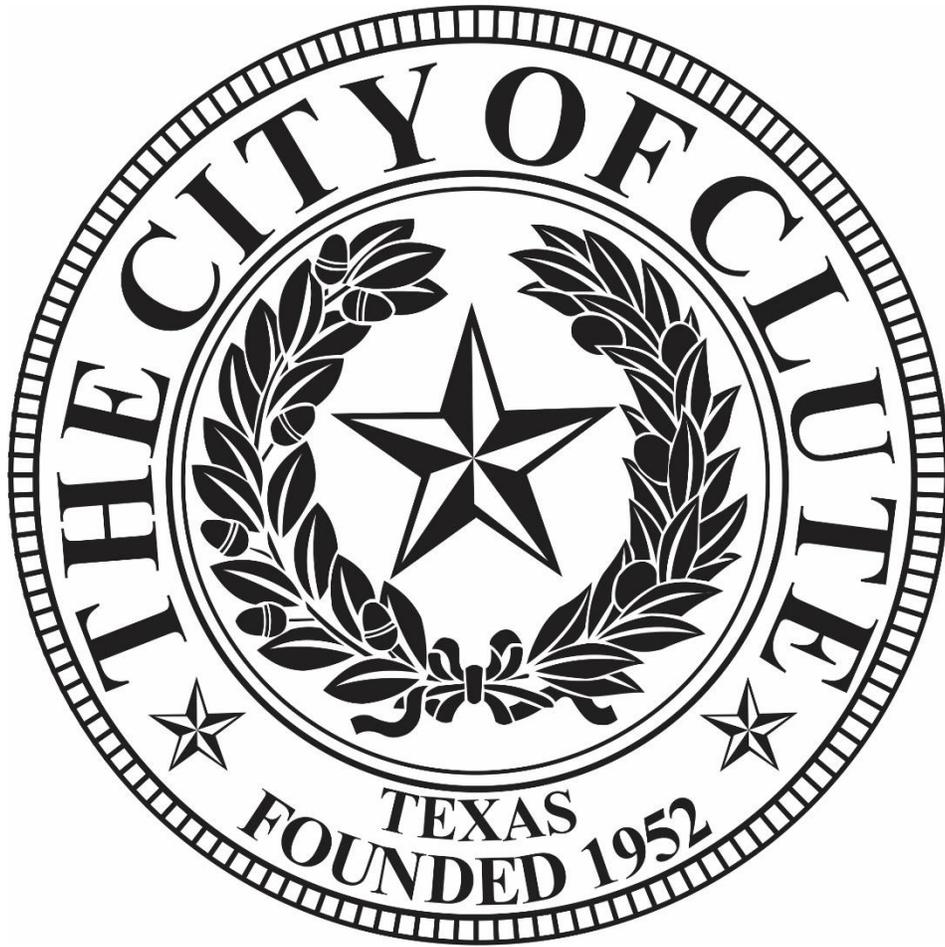
Sec. 11.15. Contingent appropriation.

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. 2016-024

AN ORDINANCE OF THE CITY OF CLUTE, TEXAS, CONTAINING A PREAMBLE; MAKING FINDINGS OF FACT; ADOPTING A BUDGET FOR THE FISCAL YEAR 2016-2017 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, 2016 to September 30, 2017 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 6th day of September 2016, at 7:00 p.m., all as required by law.

SECTION 3. A public hearing on the proposed Fiscal Year 2016-2017 Budget was held on the 6th day of September, 2016, 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 revenue from property taxes than last year's budget by an amount of \$292,063, which is an 11.21 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 \$102,274.

At the end of such hearing, it was announced that on the 13th day of September, 2016, beginning at 6:30 p.m., a meeting to vote on the Fiscal Year 2016-2017 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.

SECTION 4. That the estimated income of the City of Clute from all sources for the fiscal year October 1, 2016 to September 30, 2017, is \$18,418,735. The aforesaid is hereby appropriated and along with cash reserves shall be disbursed to the following purposes and uses:

ACCT#	DESCRIPTION	2016-2017 BUDGET
01-401	ADMINISTRATION	374,371
01-402	LEGISLATIVE	287,096
01-403	LEGAL	60,150
01-404	MUNICIPAL COURT	352,789
01-405	FINANCE	122,264
01-407	CODE ENFORCE / BUILDING	238,230
01-408	POLICE	3,207,855
01-409	FIRE	189,750
01-410	FIRE MARSHALL	76,641
01-411	STREETS & DRAINAGE	918,286
01-413	SANITATION	1,451,291
01-414	SERVICE CENTER	344,829
01-415	LIBRARY	101,337
01-416	PARKS & RECREATION	824,045
01-417	NON-DEPARTMENTAL GF	268,596
02-423	WATER UTILITIES ADMIN	430,251
02-425	OPERATIONS	3,476,250
02-426	NON-DEPARTMENTAL EF	577,305
03-400	EMS FUND	1,392,896
04-400	HOTEL/MOTEL TAX FUND	429,499
05-400	STREETS/DRG & SW FUND	925,000
06-400	EDC FUND	381,482
07-400	GREAT TX MOSQUITO FESTIVAL	300,626
101-400	CONSTRUCTION FUND - GOVT	5,000,000
102-400	UNEMPLOY FUND - GOVT	0
103-400	BEAUTIFICATION FUND	6,210
104-400	POLICE FORFEITURE FUND	20,030
105-400	CONSTRUCTION FUND - ENTERPRISE	282,501
106-400	EQUIP REPL FUND - GOVT	115,000
208-400	EQUIP REPL FUND - ENTERPRISE	0
210-400	UNEMPLOY FUND - ENTERPRISE	0
380-400	CHAPTER 380 FUND	347,881
400-400	DEBT SERVICE	677,598
600-400	SELF-FUNDED HEALTH PLAN	34,000
EXPENSES		23,214,038

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 13th day of September, 2016 A.D.

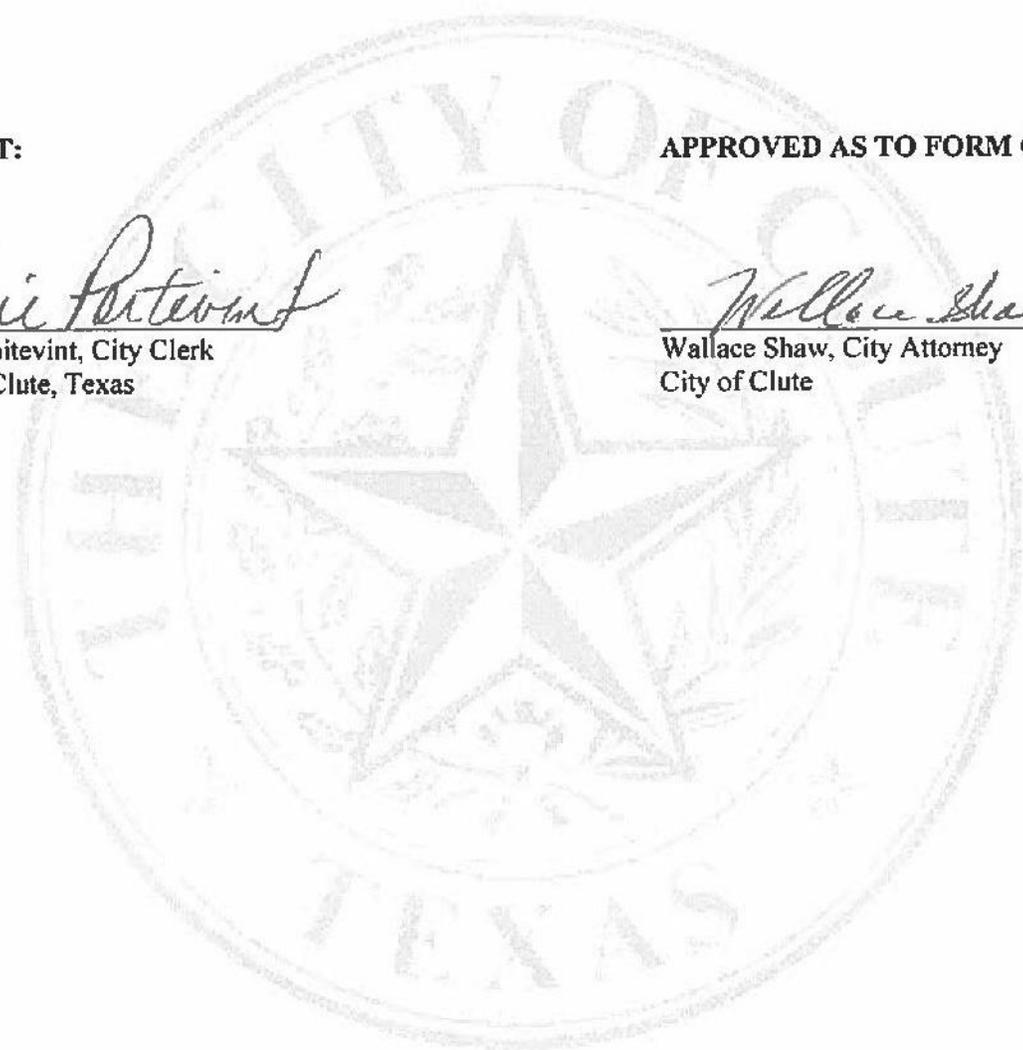

Calvin Shiflet, Mayor
City of Clute, Texas

ATTEST:

APPROVED AS TO FORM ONLY:


Rosie Poitevint, City Clerk
City of Clute, Texas


Wallace Shaw, City Attorney
City of Clute



ORDINANCE NO. 2016-027

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 2016 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; and,

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; and,

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; and,

WHEREAS, Section 26.05(b), Tax Code, provides that at least sixty (60%) percent of the members of the governing body must vote in favor of an ordinance setting a tax rate.

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 2016-2017 was submitted by the City Manager of the City to the City Council on the 30th day of June, 2016.
- (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 2016 tax year on the 25th day of July, 2016.
- (3) On the 29th day of July, 2016, the Assessor and Collector of Taxes calculated and on the 18th day of August, 2016, caused to be published in the Brazosport Facts, a notice of the effective and roll back tax rates for such tax year, being \$0.594975 and \$0.681969, respectively, per \$100.00 valuation.
- (4) At the meeting of the City Council held on the 9th day of August, 2016, the following motion was made and seconded:

"I move that the property tax rate be increased by the adoption of a tax rate of 0.643000, which is effectively an 8.07 percent increase in the tax rate."

After being seconded, a record vote on such motion was taken as follows:

Councilmember Crisp	Yes _____	No _____	Absent <u>X</u>
Councilmember Oakes	Yes <u>X</u>	No _____	Absent _____
Councilmember Pate	Yes <u>X</u>	No _____	Absent _____
Councilmember Quinn	Yes <u>X</u>	No _____	Absent _____
Councilmember Vaughn	Yes <u>X</u>	No _____	Absent _____

- (4) On the 18th day of August, 2016, notice was published in the Brazosport Facts that on the 25th day of August, 2016, and again on the 6th day of September, 2016, 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 2016 tax year a tax rate that will exceed the lower of the rollback rate or the effective tax rate.
- (5) On the 24th day of August, 2016, notice was published in the Brazosport Facts that on the 6th day of September, 2016, beginning at 7:00 o'clock, p.m., a public hearing would be held on the proposed budget for the 2016-2017 fiscal year.
- (7) On the 25th day of August, 2016, 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 1.46 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-54.65.

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 6th day of September, 2016, and that on the 15th day of September, 2016, 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 6th day of September, 2016, 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 1.46 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-54.65.

At the end of such hearing, it was again announced that on the 15th day of September, 2016, 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 2016-2017 Budget was held on the 6th day of September, 2016, 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 REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$292,063, WHICH IS AN 11.21 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 \$102,274.

At the end of such hearing, it was announced that on the 13th day of September, 2016, beginning at 6:30 p.m., a meeting to vote on the Fiscal Year 2016-2017 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 13th day of September, 2016 a meeting was held at which the budget for Fiscal Year 2016-2017 was adopted by Ordinance No. 2016-024. At the meeting a record vote was taken to approve the proposed Fiscal Year 2016-2017 Budget as follows:

Councilmember Crisp	Yes ___	No ___	Absent <u>X</u>
Councilmember Oakes	Yes <u>X</u>	No ___	Absent ___
Councilmember Pate	Yes <u>X</u>	No ___	Absent ___
Councilmember Quinn	Yes <u>X</u>	No ___	Absent ___
Councilmember Vaughn	Yes <u>X</u>	No ___	Absent ___

- (12) Inasmuch as the ad valorem tax for the 2016 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 25th day of August, 2016, and one for the 6th day of September, 2016, each to begin at 6:30 o'clock, p.m.

(13) On the 25th day of August, 2016, and again on the 6th day of September, 2016, 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 2016 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 15th day of September, 2016, 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.

(14) The meeting at which this ordinance is being adopted is the meeting last mentioned above, it is being held on the 15th day of September, 2016, 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 the property tax rate be increased by the adoption of a tax rate of 0.643000, which is effectively an 8.07 percent increase in the tax rate."

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:

Councilmember Crisp	Yes _____	No _____	Absent <u> X </u>
Councilmember Oakes	Yes <u> X </u>	No _____	Absent _____
Councilmember Pate	Yes <u> X </u>	No _____	Absent _____
Councilmember Quinn	Yes <u> X </u>	No _____	Absent _____
Councilmember Vaughn	Yes <u> X </u>	No _____	Absent _____

The following was further 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 1.46 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-54.65.

(15) 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.

(16) 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 \$0.604349 on each \$100 of assessed valuation of taxable property.

- (17) The rate that, if applied to the total taxable value, will impose the amount of taxes needed to fund an Interest and Sinking Fund with which to pay the interest and principal of the valid bonded indebtedness, and related fees of the City of Clute now outstanding, is \$0.038651 on each \$100 of assessed valuation of taxable property.
- (18) The total tax rate that, if applied to the total taxable value, shall and will be the sum of sections (16) and (17) above, and will equal to and is \$0.6430 on each \$100 of assessed valuation of taxable property.
- (19) At least sixty (60%) percent of the members of the City Council, being the governing body of the City, at the meeting at which the ordinance setting the tax rate of the City for the 2016 tax year is being adopted, have voted in favor of this ordinance.

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 \$0.6430 for the 2016 tax year.

SECTION FOUR (4) - Tax Levy; Assessment and Collection

Ad valorem taxes for the 2016 tax year are hereby levied and shall be assessed and collected as herein set forth, to-wit:

1. a tax of \$0.604349 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; and
2. a tax of \$0.038651 on each \$100.00 valuation of taxable property situated in the City as the ad valorem tax for said year to fund interest & sinking expenditures for the next year.

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 REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$292,063, WHICH IS AN 11.21 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 \$102,274.

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 1.46 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-54.65.

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.

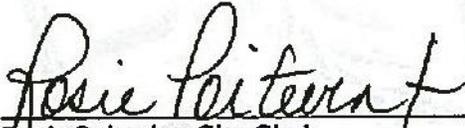
PASSED AND ADOPTED this 15th day of September, 2016.



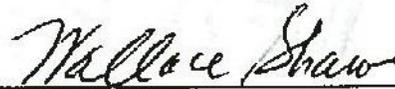
Calvin Shiflet, Mayor
City of Clute, Texas

ATTEST:

APPROVED AS TO FORM ONLY:



Rosie Poitevint, City Clerk
City of Clute, Texas



Wallace Shaw, City Attorney,
City of Clute, Texas

C:\Clute.Tax\2016 Tax Rate-Ord.

ORDINANCE NO. 2016-025

AN ORDINANCE OF THE CITY OF CLUTE, BRAZORIA COUNTY, TEXAS; CONTAINING A PREAMBLE; AMENDING SUBSECTIONS (a) and (b) OF SECTION 94-8(a)(1), (2) and (3) and (b)(1) and (2) OF THE CODE OF ORDINANCES OF SAID CITY TO PROVIDE FOR AN ADJUSTMENT IN THE RATES, FEES AND CHARGES FOR RESIDENTIAL AND COMMERCIAL SOLID WASTE COLLECTION SERVICE SET FORTH IN EXHIBIT "A" ATTACHED THERETO; CONTAINING A SAVINGS CLAUSE; CONTAINING A SEVERANCE CLAUSE; AND PROVIDING THAT THIS ORDINANCE SHALL TAKE EFFECT RETROACTIVE TO THE SERVICE DATE OF 15TH DAY OF AUGUST, 2016, 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 54.004 of the Local Government Code, Chapter 361 of the Health and Safety Code and Sections 2.01, 2.13 and 5.02(26) of the Home Rule Charter of the City authorizes the City Council to adopt the provisions of this Ordinance; and,

WHEREAS, the City Council of the City has determined to here now declare that the adoption of this ordinance is necessary to the health, safety and general welfare of the inhabitants of the City and persons receiving its solid waste collection services.

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

First, Item (1), (2) and (3) of Subsection (a) of Section 94-8 of the Code of Ordinances, City are hereby amended to change the fee for solid waste collection services in the amounts set forth in Exhibit "A" attached hereto and made a part hereof.

Second, Items (1) and (2) of Subsection (b) of Section 94-8 of said Code of Ordinances is hereby amended to change the fee for residential solid waste collection services in the amounts set forth in Exhibit "A" attached hereto and made a part hereof.

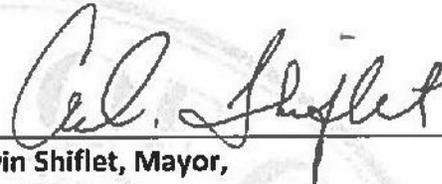
Third, no obligation incurred by any person under the provisions of Sections 94-8 of the Code of Ordinances of the City prior to the effective date of this ordinance shall be affected by the adoption of this ordinance and any such obligation shall be construed as if this ordinance had not been adopted.

Fourth, 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.

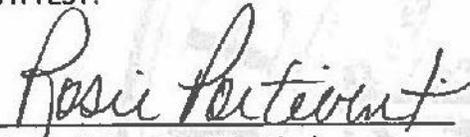
Fifth, this ordinance shall take effect and be in force retroactive to 12:01 o'clock a.m. on the 13th day of September, 2013.

READ, PASSED AND ADOPTED this 13th day of September, 2016.



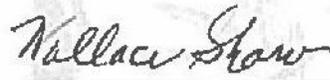
Calvin Shiflet, Mayor,
City of Clute, Texas

ATTEST:



Rosie Poitevint, City Clerk,
City of Clute, Texas

APPROVED AS TO FORM ONLY:



Wallace Shaw, City Attorney,
City of Clute, Texas

EXHIBIT A:

SOLID WASTE RATES AS OF 08/15/2016:

RESIDENTIAL ACCOUNTS	
INSIDE CITY	OUTSIDE CITY
20.95	\$31.45

COMMERCIAL ACCOUNTS	
INSIDE CITY	OUTSIDE CITY
\$23.85	\$35.80

DUMPSTERS:	
Recycle Dump 1x2	\$39.00
3 Yard - Dump: 3x2	\$114.80
3 Yard - Dump: 3x3	\$172.25
3 Yard - Dump: 3x4	\$229.70
3 Yard - Dump: 3x5	\$287.05
3 Yard - Dump: 3x6	\$344.50
4 Yard - Dump: 4x2	\$143.30
4 Yard - Dump: 4x3	\$214.95
4 Yard - Dump: 4x4	\$286.60
4 Yard - Dump: 4x5	\$358.30
4 Yard - Dump: 4x6	\$429.95
Extra Pickup	\$53.00

ORDINANCE NO. 2016-026

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, 2016, 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 \$13.15, 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 \$8.15, 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 \$3.95 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 \$4.20 per 1,000 gallons.

d. For the first increment of water service to any commercial structure inside the city limits, a charge of \$13.15, 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 \$3.95 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 \$4.20 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 \$13.15 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 \$13.15 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 \$13.15, 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 \$8.15, 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 \$3.95 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 \$13.15, 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 \$3.95 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 \$4.20 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, 2016.

READ, PASSED AND ADOPTED this 13th day of September, 2016.



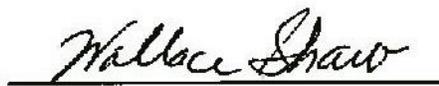
Calvin Shiflet, Mayor,
City of Clute, Texas

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.

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.



