

CITY OF WILLOW PARK

Fiscal Year 2015-2016 Annual Budget

Mayor

Richard Neverdousky

Council Members

Place 1	Brian Thornburg
Place 2	Gene Martin
Place 3	Greg Runnebaum
Place 4	Jimmy Mullins
Place 5	Tim Griffiths

City Administrator

Matt Shaffstall

City Secretary

Josh Armstrong

Budget Adopted: September 21, 2015

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FY 2015-2016

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To: Honorable Mayor Neverdousky and members of the Willow Park City Council

From: Matt Shaffstall, City Administrator

Date: July 15, 2015

Subject: FY 2015-16 Budget Memo

Purpose

The annual Budget Memo is a non-financial document intended to highlight major issues to be addressed in the upcoming Annual Budget. The Budget Memo will also bring attention to some of the changes in this year's budget document.

Overview

Previous years' budgets were designed with different immediate goals; close the operating deficits in the General, Water and Wastewater funds, reorganize the budget to examine all expenditures in detail, initiate planning processes to help shape the City's future. Basically the mission the past two years has been to stop the ship from sinking and to get it pointed the right direction. With the City Council having established the strategic priorities of the City, this upcoming year's budget begins to answer the question of how we are going to get there.

The FY 2016 Budget focuses the city's organizational capacity to address the challenges of the City and the priorities of the City Council. The focus on organizational capacity addresses both the city's staffing needs and capital equipment needs.

The FY 2016 Budget process includes an increased focus on the City's intermediate needs. Capital budget planning for the next 1-5 years. Along with their annual operating budget request each Department Head was tasked with completing a Capital Asset Inventory. The Capital Asset Inventory provides the expected useful life remaining and replacement cost of each capital asset, which is then used to prioritize capital replacement and help schedule future capital outlay expenditures. The Capital Asset Inventory is broken down into eight categories; vehicles, heavy equipment, personal equipment, communication technology, office & field technology, facilities, park facilities, and streets. The Capital Asset Inventory for the utility funds includes; water production, water distribution, wastewater collection, wastewater treatment, and drainage.

Why We Budget

The budget is one of the City's most essential policy and operating tools. The budget describes how the City of Willow Park will use its resources to meet the needs of our growing community. It is a resource for citizens interested in learning more about the operation of their City government. This budget also adopts a long-range planning approach to capital improvements by incorporating a Capital Improvement Plan to enable the City to direct resources towards pathways, facility improvements, water & sewer projects as well as technology upgrades.

All of the programs, activities and projects that we engage in today form the foundation for our City's future. By maintaining a strong public safety program, a sound infrastructure plan, responsive internal

systems and quality development standards, we will continue to make The City of Willow Park's future strong and resilient.

The City budget fulfills several functions:

- At its most basic level, the budget is an *accounting document*. The annual budget provides the municipality with expenditure authority and authority to levy taxes to finance those expenditures.
- The budget serves as an *operational guide*. It identifies work programs and goals to be achieved for each department or division in the coming fiscal year.
- At the highest level, the budget is an important *policy document*. The annual budget process is the one time during the year when all City operations and processes are reviewed in a comprehensive manner. The City reviews the needs of the community, priorities, and goals and then matches resources against those needs, priorities, and goals. Resources are limited, so choices must be made. The annual budget reflects those choices.
- Finally, throughout all levels, the budget is a *communications tool*. It is one of the means that the City uses to explain the various demands, needs, constraints, resources, and opportunities

We continue to find ways to protect and enhance the valuable dollars our citizen's pay us to provide a quality of life the community is proud of by crafting a prudent financial plan that reflects the vision and values of the people of Willow Park.

Budget Process

The process of developing the budget that is submitted on August 1st begins in May. The process begins with a budget kickoff meeting of the Department Heads to discuss the upcoming year's budget. Staff is presented information about the upcoming year's budget and given internal goals for shaping their department's budget request. Department heads then receive the necessary information to begin drafting their annual budget requests.

At the same time the Department Heads are developing the first drafts of their department budgets, the budget team begins work on estimating the City's revenues for the upcoming year. The budget team consist of the City Administrator, Financial Analyst, City Secretary, and Budget Intern.

After initial budget requests are submitted, a series of budget reviews takes place. Budget reviews are meetings where department heads can discuss in depth their department's goals, revenues and expenditures. The departmental budgets go through several rounds of revisions, before the proposed budget is submitted to the City Council on August 1st (**Friday, July 31, 2015**)

The next step in the budget process is the submittal of this budget memo. The budget memo is released annually on July 15th. The budget memo is an overview of the budget process, a summary of major issues addressed in the annual budget, and a statement of the city's financial health. The budget memo is intended to be a non-financial document and minimizes the use of numbers.

On August 1st of every year the proposed budget will be released. The budget document is filed with the City Secretary and is made available at City Hall and is uploaded onto the city's website. Each City Councilmember will receive the budget on an individual USB drive. The budget will be in three sections; budget narrative, revenues, and detailed expenditures. The budget document is designed to include essential components of the Government Finance Officers Association (GFOA) Distinguished Budget Criteria. GFOA standards are recognized as best practices in municipal finance.

Following the release of the budget document the city will hold a revenue estimates workshop focused on the City's revenue sources and fund balances. The adopted budget calendar has the revenue estimate workshop tentatively scheduled for **Tuesday, August 11, 2015**. The revenue workshop is an

important step in the budgeting process that determines the amount of revenue that will be available for the proposed budget.

The next step in the budget process is to hold a budget hearing to discuss expenditures. On the Budget Calendar City Council left the date of the budget hearing to be determined at a later date. Staff is recommending a workshop for **Monday, August 17, 2015** as the date for the budget hearing. The budget workshop will be a chance for Department Heads to present their budget requests directly to the City Council, and a chance for the City Council to have their budget questions directly answered by staff. The budget workshop will also include a capital project prioritization activity to determine the capital projects that will be included in the FY 2016 Budget.

Following the budget hearings the budget document will be updated to reflect any changes and a final budget will be submitted for adoption. The budget adoption process is set for the first reading of the budget and tax rate ordinance at the regular Planning & Zoning Commission on **Tuesday, September, 2015**. The second reading of the ordinances will take place before the regular monthly City Council meeting on **Tuesday, September 8, 2015**. The FY 2015-16 Budget and tax rate adoption is scheduled for a special City Council meeting on **Monday, September 21, 2015**.

After the City Council has approved a Budget Ordinance for the year, the budget document is updated to include the final approved numbers and formatted for submittal to the GFOA. The final budget document is then uploaded to the city's website replacing the August 1st document. A physical copy of the final budget is kept on hand at City Hall and an official copy is kept in the City Secretary's Office.

Public Involvement

The public is involved throughout the budget process. Public budget hearings are scheduled for the August and September City Council meetings. The budget hearings are a chance for the public to comment on priorities and make requests for what they would like to see in the upcoming year's budget. The budget hearings are advertised as part of the published agenda for each meeting. The State of Texas has very strict standards for how and when budget and tax rate adoption notices must be published in the local newspaper and on the city's website.

The Budget Memo (This Document) vs. The Budget

The Budget Memo is a non-financial document that is intended to be a high level overview of the major issues to be addressed in the upcoming budget. The actual Budget Document that will be released on August 1st is an incredibly in-depth document. The Budget Document will be in three major sections; I. Narrative, II. Revenues, III. Expenditures. The Narrative section of the budget will address the issues raised in the Budget Memo in more depth and will include the use of budget numbers and graphs. The Narrative section address each of the city's separate operating funds in detail. The Revenue section will include a focus on the City's revenue collections and projections for the upcoming budget year. The Revenue section will also include detail on the proposed tax rate and fee schedules. The Expenditure section will include the line-by-line detail for every budget item.

Changes have been made to streamline this year's budget document. Department budgets will include a department overview, department organization chart, enhanced performance measures section, line item overview page, and detail page for each major expenditure category. This should reduce the size of each department budget by 15 pages.

Financial Overview

The overall fiscal health of the city is very strong. The upcoming budget year shows a tremendous amount of promise with key economic indicators on the rise. Along with a strengthening economy, the City is in solid financial position due to its fund balance and recently improved credit rating.

Keeping Pace With Demand

The largest challenge facing the city is having growth keep pace with expenditure demand. Due to the practice of deferred maintenance, the city has a tremendous amount of infrastructure projects in need of funding. The city's streets are in bad shape with over 120 different sections of roads in need of major repair. The city's public buildings and offices are outdated and in poor condition. The city's water and wastewater lines are in need of replacement. And the city is quickly getting to the point where it must act on new water supply improvements and a new wastewater treatment plant.

We've come a long way in a short time

Two years ago the city was operating budget deficits in each of its major funds. The City was overstaffed and was slowly bleeding its reserve accounts. At the same time, the City had large sums of money tied up in different accounts and Certificates of Deposit drawing little to no interest and no plan in place to utilize these resources. The City had very few financial monitoring policies in place and little oversight over the activities of its departments. As a result of poor management, the City faced a series of unfunded liabilities totaling hundreds of thousands of dollars from lawsuits and leave accruals.

Fast forward to today and the City is in a different place. The City received a clean bill of health following a more intensive audit process. The City's budget process follows Government Finance Officer Association (GFOA) best practices. The City matches its sources and uses of funding to ensure there are no budget deficits. The city has addressed its unfunded liability issues including \$110,000+ in excess leave accruals. Management has implemented a series of internal controls, and with this budget the City will now have a multiyear plan for addressing multiyear capital concerns.

Revenues

The city has tremendous upside when it comes to economic growth. With two separate commercial development projects in the works and three new neighborhoods looking to break ground the city is in a good position to continue to grow in both terms of property and sales tax. However along with this growth comes a series of challenges that will be referenced in the next section.

The city's property tax base experienced substantial growth over the past two years with three of the city's most five valuable projects having been completed. The completion of the apartments, skilled nursing facility and the hospital are driving up the value of land in the city.

The city's sales tax base has grown at a fantastic rate, but those numbers are coming back down to earth due to a comptroller audit. In May, the comptroller adjusted the city's distribution by \$98,000 to account for the back taxes a business had been paying incorrectly to the city. With the back tax issue corrected, the city is now experiencing much more modest growth.

This past year the city adjusted its' fee schedule which has made a big difference into making the Development Services Department profitable. Just two and half years ago the department was being run in such a way that it was losing money and required a staffing reduction.

Municipal Court fees are on target to match budget projections, but still do little to offset the cost of the Police Department and Municipal Court. Fine revenue only makes up approximately 16% of combined Police and Court budgets.

Staff does propose some minor changes to the fee schedule in the upcoming FY 2016 Budget year. Staff is looking at lowering the fees for deferred adjudication for traffic fines and lowering the rental

property registration fee. In both cases, staff believes the lower fee may result in increased participation and ultimately generate more revenue. The Fire Department is also looking into a Rescue Recovery fee that can be applied to out of town insurance providers for the cost of servicing wrecks and emergency responses.

Major Challenges

The City faces several major challenges in the upcoming year. Years of lack of planning and investment in infrastructure have caught up with the city. The City faces major challenges in the area of infrastructure repair & replacement, but at the same time it must also address growth and the need for increased infrastructure. The City must also begin to increase its organizational capacity by increasing staffing levels in nearly every department.

Streets

In FY 2015 the city completed \$450,000 of road repairs. These repairs were possible because a previous City Council had issued debt through Certificates of Obligation, but a previous administration had incorrectly banked the proceeds as investment Certificates of Deposit. This practice is illegal in Texas today and is known as arbitrage. This is bad fiscal policy because it means the city has been paying the note of debt at a higher rate on interest than it earned on the CD. With those funds expended the city has now met the original intent of the debt issuance, an item the City was advised to do by both its Administrator and independent auditor.

The Public Works Department has prepared a streets survey and identified over 120 different sections of street in need of major repair. Staff is estimating the cost for the first third of the project list at \$2.5 million dollars. To raise these funds staff is recommending the City take this issue to the voters in May 2016 for bond election.

City Facilities-Public Safety

The Public Safety Building is over 30 years old and is no longer suitable for use as a 24-hour public safety building. The building was never designed to accommodate 24-hour use and lacks the typical amenities one would find in a modern fire station. This isn't just a matter of having a nicer building, it's a matter of having a safe and functional building. The City can no longer turn a blind eye to the numerous code abnormalities that exist at the Public Safety Building. Staff recommends reconstructing a new building on the same site. The cost estimate for this project is \$2.5 million dollars. To raise these funds staff is recommending the City take this issue to the voters in May 2016 for bond election.

To prepare for this bond election, several items have been included in the one-time funding section of the FY 2016 Budget. The City should select an architect to develop a preliminary site plan and prepare renderings for the project. That way when the City goes out for the bond election next Spring it can show the voters exactly what streets are on the project list and what the new public safety building will look like.

City Facilities - City Hall

City Hall is a poorly maintained, poorly laid-out building that is starting to show its age. The recent flooding has exposed several fundamental problems with the building. Given all of the building deficiencies the city must begin the planning process of finding a new location for City Hall, preferably in one of the two proposed commercial districts.

Capital Improvements

FY 2015-16 will include phase 1 & 2 of the waterline rehabilitation project. Phase 1 of waterline rehabilitation project is already funded, but needs to be re-bid along with phase 2 after the original contractor was unable to begin the project. The second phase of the waterline project will be funded

in the same manner as phase 1 by issuing a Certificate of Obligation (CO) to be bought by the Texas Water Development Board (TWDB) revolving loan fund.

FY 2015-16 may potentially include four of the largest capital improvements in the city's history; a surface waterline, a new wastewater treatment plant, a new public safety building, and a multimillion dollar road repair.

The city is in the beginning phases of obtaining surface water from Fort Worth which will require a capital improvement in the form of a new water supply line and storage tank. This project will likely be funded by a blend of cash reserves and debt financing.

The city is in the early stages of building a new wastewater treatment plant. In the upcoming year the city should finalize and acquire a site for the new plant and begin the engineering, design, and permitting phase of the project. This project will have to be entirely debt financed due the limited amount of funding in the wastewater fund.

The final big capital improvement projects would be the result of a publicly approved bond issuance. The city is in need of a new public safety building and badly in need of major road repair.

Roads

The City has approximately 126 sections of streets in need of repair. Approximately 28 sections are in need of major repair or reconstruction, with 40 sections in need of serious repair, and 46 in need of minor repair. The types of repair vary depending on the street. The streets fall into three construction categories: two-course penetration, asphalt overlay, and concrete. Two-course penetration is used in most residential streets, asphalt overlay is used on major roads and feeder streets, and concrete construction is used for new streets.

To address the size and severity of the streets problems staff is recommending the city take this item to the voters for a bond election in May 2016.

Personnel

Capacity building through personnel was one of the city's top five strategic objectives for the upcoming year. For FY 15-16 there are two major personnel items; new staff for select departments and the beginning phases of a salary adjustment for all positions.

Staffing

The Fire Department is requesting a new Fire Inspector position. The Fire Inspector would assist with Fire Marshal duties, perform fire plan reviews for new development, perform annual building inspections, and would also be a swing shift firefighter. The swing shift would also allow for an additional responder to emergencies during regular day shifts and would provide an additional employee to fill in shift when other firefighters are sick or on vacation. The Fire Chief and Fire Captain currently have to fill in 24-hour work shifts when a firefighter calls in sick.

The Public Works Department is requesting a new a Public Works III: Advanced operator Roads Crew Leader position. The Public Works Department will be divided into three crews; water, wastewater, and streets & drainage. The streets crew will spend 9-10 (warm) months out of the year working on streets projects and 2-3 (cold) months out of the year working on drainage.

The Municipal Court is requesting to make the Deputy Court Clerk a permanent position within the department. Last year in the budget the Deputy Court Clerk position was converted from a split position between two departments to a full time Court Clerk position. The Court has greatly benefited from having two employees. It is recommend to make the Deputy Court a permanent position with the

intention that she will take over the Court Administrator position when the current Court Administrator retires.

The Development Services department will see a position be reorganized this year. The Development Services Director position will be reclassified as a Development Services Coordinator and that position will be filled internally by the Planning Tech who has been acting in the coordinator role for the past few months.

The Utility Billing division is requesting to keep the extra employee brought on this summer at least half-way through the year. The Utility Billing division is need of some reorganizing, but needs to have additional staff while going through the transition process which included to accounting software.

Salary Adjustment

The City needs to reorganize its position classifications and wage scales associated with each position. The goal is to organize the positions in such a way that there is a pay scale that each position progresses along, but has a definitive minimum and maximum for each position. The City has also been conducting a salary study to compare where the city ranks against neighboring communities and similar sized communities. At the Mayor's direction the city will be utilizing an outside consultant to examine the salary study and propose a proper wage scale. It will likely take two years to make the necessary salary adjustments to bring current city employees in line with the proposed position classifications.

Fleet & Capital Equipment

The fleet replacement schedule has been updated this year, reducing the overall size of the City's fleet. The revised fleet will consist of twenty five front line vehicles and seven non-replacement vehicles. The Public Works Department in particular has been able to pare down the total fleet size by using upgraded multipurpose vehicles which has eliminated the need for multiple single purpose vehicles such as having separate general work order trucks and diesel haul trucks.

The City does need to make eight new vehicle purchases this year. Five police patrol cars are scheduled for replacement and the Police Department is requesting to replace them with SUVs. The SUVs are better suited to carry the amount of equipment of a modern police force and tend to have a longer life expectancy. The Fire Department support vehicle is scheduled to be replaced with a command truck, but this expense will be offset by trading in the heavy duty rescue truck and utilizing the Fire Board for funding. The Public Works Department intends to replace four vehicles with two upgrade vehicles. The department wishes to replace the small dump truck, and one of the diesel hauls trucks with Ford F-550 with a dump bed. The department will also be replacing two F-150 general service trucks with Ford F-350 outfitted for work orders.

There are also several capital equipment items that need to be purchased for the upcoming year. The Police department needs to upgrade to digital radios in order to communicate with other law enforcement departments and have equipment that will last beyond the 2019 expiration date for most of the dispatch equipment. The Public Works Department is also requesting several pieces of capital equipment to enhance the department's ability to make road repairs. The capital equipment request includes a milling machine, a laydown machine, a hotmix trailer, a grade-all, and two mowers. At the budget workshop the Public Works Department will present on how each of these items will improve the City's ability maintain and repair the streets.

These capital items should be paid for by issuing Certificates of Obligation (CO). A CO issuance allows for the items to be capitalized over a 7-10 year period matching the capital expenditures average life expectancy. A CO issuance also allows for these items to be accounted for on the Interest & Sinking (I&S) side of the city ledger instead of the constrained Maintenance & Operating (M&O) side of the ledger.

This round of vehicle purchasing brings the city up to date with its fleet replacement schedule. There are no planned vehicle purchases for FY 2017.

Department	Vehicle	Cost Estimate
Police	Tahoe Patrol Vehicle	5 units @ \$53,880 ea.
Public Works	F-550 w/ Dump Bed	\$70,000
Public Works	F-550 w/ Utility Bed	\$70,000
Fire	Command #2 Vehicle	\$41,000

Department	Equipment	Cost Estimate
Police	Digital Car Radio	5 units @ \$2,500 ea.
Police	Digital Desk Radio	2 units @ \$2,500 ea.
Police	Digital Handheld Radio	12 units @ \$2,000 ea.
Public Works	Milling	\$215,750
Public Works	Laydown Machine	\$154,450
Public Works	Mower	\$15,000
Public Works	Mower	\$15,000
Public Works	Grade All	\$344,000
Public Works	Hotmix Trailer	\$30,000

Water

Water will always be a top priority for Willow Park. Water is essential for the City's continued growth and maintaining the City's quality of life. The major issues facing the City's water system include future water sources, system maintenance, and system growth.

The future water source issue is two-fold; first the City needs surface water to augment its well program and second the City still needs more wells to balance the city's growing demand for water. The goal of the future water system to be able to continue to use the well system to support the City and avoid peaking charges, while using surface water to ensure a continued water supply for existing customers and give the City the ability to support new customers.

The Surface water issue should be addressed at the same time we are developing this budget. The City is the beginning stages of a surface water agreement in place to be able to obtain wholesale treated water from the City of Fort Worth. While the city looks for a surface water solution it must move forward on several new groundwater wells. Staff is recommending the City begin work on three new wells and converting two emergency wells to regular use in the upcoming year. The three new wells would be at the Squaw Creek golf course, within the Bluff neighborhood development, and at the well site location at Ranch House and Valley View.

The water system repair issues include improvements to the City's main water supply line and several of the smaller neighborhood service lines. The Willow Park Water System has been the victim of neglect both through lack of planning and lack of system maintenance. The City obtained special financing from the Texas Water Development Board (TWDB) for a low interest loan project to replace approximately 21,000 linear feet of waterline. The phase one project was delayed one year due to the original contractor being unable to complete the project. In FY 2015-16 the project will be rebid as a larger project including phase one and phase two.

The water system growth improvements are identified in the City's water capital improvement plan. The capital improvement plan includes a number of improvements that are necessary to expand the water system to facilitate new growth, but would also provide added benefits to the system's current users. The planned funding source for the water capital improvement is impact fees collected from developers and revenue from increased water rates. In FY 2015-16 the City intends to work with developers to loop the water system along Crown Road to Crown Pointe Boulevard.

Collections

As noted in last year's Budget Memo there is a minor issue with outstanding utility bill collections. Beginning on October 1, 2015 accounts 90-days past due will be sent to the same collection firm that manages the Municipal Courts past due accounts. Old past dues accounts will be individually audited once converted from the current AVR billing system to the new STW utility billing system and sent to the collection firms.

Another minor concern with the utility billing system is the number of secured accounts. Approximately 50% of the City's utility billing accounts are secured by deposit. For years, customers were allowed to open accounts without placing a deposit if they used a letter of credit or showed a zero balance with their former utility provider. Unfortunately for the City, when a customer with no deposit moves out or closes the account with a remaining balance, there is no deposit to apply towards the final balance when a customer leaves the city. To remedy this issue, staff recommends beginning to charge unsecured accounts a prorated deposit of \$10 per month for ten months. This program should be implemented slowly over several years. The deposit build up program would not begin until after the City has fully converted the utility billing software from AVR to STW. Staff recommends beginning the deposit build up program with all of non-city accounts the water system services in the City's Extra Territorial Jurisdiction (ETJ). Once all the ETJ accounts are secured in two years the City would begin the deposit build up program with Willow Park residents in FY 2016-17.

Wastewater

Wastewater is a major concern for the city. In the upcoming year the city must finalize and acquire a site for the new wastewater treatment plant. The city must begin the engineering, design, and permitting phase of the new treatment plant. This project will have to be entirely debt financed due the limited amount of funding in the wastewater fund.

The city will continue to make strides on addressing the Inflow and Infiltration (I&I) problem throughout the wastewater collection system. The smoking testing that is occurring this summer will development project list to be addressed throughout the year to help bring the treatment plants production numbers back in line and save the utility customers by reducing excess demand on the treatment plant.

Economic Development

The City's Council strategic plan meeting highlighted Economic Development as a major goal for this council. The City Council specifically listed the creation of an Economic Development Corporation as a top priority for this council. An Economic Development Corporation is an independent body created by

the City Council which is charged with promoting economic development in the City. Economic Development Corporations, known as EDCs are governed by the Texas Economic Development Corporation Act. While a City Council may create an EDC unilaterally, the funding source for the EDC must be approved by a public vote to assign the local sales tax option.

The City also list the creation of economic development programs as a top priority. In FY 2015-16 the City will be rolling out two city wide economic development incentives. The Restaurant Rebate program and the Business Improvement Grant (B.I.G.) program. The restaurant rebates will be used to recruit new restaurants to the city and encourage existing restaurants to expand. The B.I.G. Program will help existing businesses improve their exterior appearance to help draw more business to Willow Park.

Drainage

The City's Drainage Fund has never been funded. This past year's rains have really highlighted the deficiencies of the city's drainage system. The city needs to conduct a drainage study in order to assess the city wide drainage system and make a list of drainage capital improvements. The existence of a drainage study is a prerequisite to being able to collect a drainage impact fee on new development.

The city must also begin a drainage maintenance program for the existing drainage system. To accomplish this staff recommends dividing the Public Works Department into three crews; water, wastewater, and streets & drainage. The streets crew will spend 9-10 (warm) months out of the year working on streets projects and 2-3 (cold) months out of the year working on drainage.

To fund the drainage maintenance projects, it is recommended that the city create a drainage utility fee to be applied to every parcel in the City. The drainage utility fee will be collected as a separate line item on the monthly utility bills. A monthly drainage utility fee of \$1 per residential lot, and \$5 per commercial lot should generate approximately \$20,000 in revenue per year. These drainage funds would be use for the cost of materials in drainage repairs such as tin horns and concrete. A single driveway repair can easily cost \$2,500. Drainage utility fees are common place throughout the metroplex and Weatherford is a good local example of how the fee can be administered through utility bills.

Solid Waste

The city is in the final year of its current solid waste collection agreement with Republic Services. Over the course of the year the city anticipates entering into a new multi-city, multi-year contract for solid waste collections that will include recycling service.

Staff recommends continuing the policy of setting the solid waste fee at a 15% over the collection service charge. For the upcoming budget year the increased solid waste fee has been included in the proposed fee schedule for this budget moving the Solid Waste fee from \$12.72 to \$13.01 per month for residential curbside service.

Amending the Budget

If, during the course of the fiscal year, it becomes evident that a particular fund is unable to provide the required level of services to the community due to unexpected higher costs of providing the service, the budget may be amended. The City Administrator submits a request to amend the budget to the City Council. The request contains a written explanation from the director(s) of the department(s) needing additional funds. The request also includes a proposal for financing the additional expenditures, such as by appropriating from the fund balance/retained earnings or by submitting

evidence of expected surplus from current year revenues. City Council approval is required for budget amendments which alter the total adopted budget amount of any fund.

Closing Thoughts

FY 15-16 is going to be a big year for Willow Park. The City Council's leadership laying out a strategic plan to tackle some of the City's most serious issues is a big step forward. The budget being put forward supports an ambitious scope of work. A bond program for road improvements, waterline replacement, new wells, a surface water agreement, a new wastewater treatment plant and drainage maintenance program will make a real impact in the citizen's daily lives and help secure Willow Park's ability to grow for years to come. The internal improvements to the personnel classification and fleet replacement schedule will ensure a quality workforce with proper equipment to execute the City Council's plan. By addressing the City's major issues head on, the City will be in a better position to shape its future and prosper from future growth.

The August Budget Document will contain much more detail on all of these issues including the specific revenue and expenditure items for the departmental operations. I will be glad to meet with any Councilmember or citizen to explain our budget process and answer any questions.

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Budget Message



FY 2015-2016

Overview

The Budget Message is a narrative document to provide an overview to the City's Annual Operating Budget. The Budget Message includes an overview for all nineteen funds that make up the City's Operating Budget. For each fund the Budget Message provides a fund overview, information on the Fund Balance, information on revenues for each fund, information on the planned expenditures of each fund, and overview on challenges for each fund. The General Fund section includes additional information on each of the City's Departments.

Why We Budget

The Budget is reflection of priorities and values of the City. The Annual Budget is the allocation of resources for the City Departments to complete their work plans for the upcoming year. The budget is one of the City's most essential policy and operating tools. The budget describes how the City of Willow Park will use its resources to meet the needs of our growing community. It is a resource for citizens interested in learning more about the operation of their City government. This budget also adopts a long-range planning approach to capital improvements by incorporating a Capital Improvement Plan to enable the City to direct resources towards pathways, facility improvements, water & sewer projects as well as technology upgrades.

Fund Structure

The City uses fund accounting which is common practice for municipalities. The City's financial policies have established nineteen separate funds which comprise the entire City Budget. Fund accounting is used to keep finances separated for specific purposes.

Fund Accounting

Each fund lists its own revenue source and separate fund expenses. Funds are classified by fund group as General, Debt Service, Utility, Special Revenue, or Component Unit of Government. Funds are also classified by type as either governmental or proprietary. Governmental funds are classified as general, special revenue, debt service, and permanent funds. Proprietary funds are supported by the revenues the fund generates, such as a public utility. Proprietary funds are classified as enterprise, and internal service funds.

In several instances the funds themselves are broken down into separate accounts. Examples of separate accounts include things like primary/pooled checking, cash reserve, fund investments, and capital improvement accounts.

Fund List and Chart of Accounts

Fund Number	Fund Name	Account	Fund Type	Reserve Type
Major Funds				
1	General		Governmental	Standard
		Primary/Pooled Checking		
		GF Cash Reserve		
		GF Investments		
		GF Capital Improvements		
2	Debt Service		Governmental	Debt Service
		Debt Service		
		DS Investments		
Utility Funds				
3	Water		Enterprise	Standard
		Primary/Pooled Checking		
		W Cash Reserve		
		W Investments		
		W Capital Improvements		
		EPA Superfund		
4	Wastewater		Enterprise	Standard
		Primary/Pooled Checking		
		WW Cash Reserve		
		WW Investments		
		W Capital Improvements		
5	Solid Waste		Enterprise	60 Day
		Primary Checking		
		SW Cash Reserve		
6	Drainage		Enterprise	60 Day

		Primary Checking		
		D Cash Reserve		
Special Revenue Funds				
7	Court Security	Single account	Governmental	Restricted
8	Court Technology	Single account	Governmental	Restricted
9	Grant	Single account	Governmental	Restricted
10	Police Seizure (State)	Single account	Governmental	Restricted
11	Police Seizure (Federal)	Single account	Governmental	Restricted
12	Tourism & Special Events	Single account	Governmental	Restricted
Internal Service Funds				
13	Abatement Fund	Single account	Governmental	Restricted
14	Capital/Equipment Replacement	Single account	Governmental	Restricted
15	Emergency Disaster Reserve	Single account	Governmental	Restricted
16	Parks & Roads Donations	Single account		
17	Personnel Support	Single account	Governmental	Restricted
Component Unit of Government				
18	First Responder		Governmental	Restricted
		Volunteer Firefighters Account		
		Police Reserve Officer Account		
19	Economic Development (Willow Park EDC)		Governmental	Restricted
		Primary Checking		
		ED Cash Reserve		

Capital Budget

The Capital Improvement Budget will be discuss in-depth as part of Chapter 12 Capital Improvement Budget. Capital Expenditures are accounted for in three ways in the annual budget; listed in the Capital Improvement Budget (One Time Funding), included in the Debt Service new issuance section, and for Enterprise (Utility) Funds in the Capital Outlay section of individual operating budget.

The Capital Budget will utilize one-time funding sources, funds that have been previously dedicated or encumbered for capital projects. For FY 2015-16 the General Fund has a certificate of deposit (CD) for \$125,140 that was previously dedicated for capital projections deposit that matures in the upcoming fiscal year.

At the annual budget workshop the City Council will participate in a ranking exercise to prioritize the capital budget requests against available capital funding. Those funds will then be held in the General Fund Capital Improvements accounts.

FY 2015-16 Capital Budget Requests			
Admin	City Hall Remodel	Bathrooms, Court, Doors, Carpet, A/C *Additional budget from Court Security Fund	\$20,000
Admin	Web Site	Professional designed website, remote access	\$15,000
Legislative	Council Technology	Laptops, Video monitor, projector	\$12,000
Fire	Station #2	Finish Out, Plumbing, Bathroom, Kitchen, Office	\$30,000
Fire/PD	Architect	Land planning & renderings of new station	\$10,000
Fire/PD	Ice Machine	Purchase vs. Lease	\$3,500
Public Works	Ice Machine	Purchase vs. Lease	\$3,500
Public Works	Drainage Study	Engineer report identifies future projects	\$25,000
Admin	IT Equipment	Internet/phone	\$22,000
Public Works	Christmas Tree	18ft. Tree for Holiday	\$12,000
Admin	Charter	legal fees	\$20,000
Public Works	Parks Equipment	playground equip	\$25,000
Sub-Total			\$198,000

The following items were the capital expenditures selected as a result of the budget workshop.

FY 2015-16 Capital Improvement (One Time Funding) Budget			
Admin	City Hall Remodel	Bathrooms, Court Office, Utility Billing Office, Doors, Carpet, A/C *Additional funding included in Court Security & Court Technology Fund	\$20,000
Admin	Web Site	Professional designed website, remote access	\$15,000
Legislative	Council Technology	Video monitor	\$4,000
Fire/PD	Architect	Land planning & renderings of new station	\$10,000
Fire/PD	Ice Machine	Purchase vs. Lease	\$3,500
Public Works	Ice Machine	Purchase vs. Lease	\$3,500
Public Works	Drainage Study	Engineer report identifies future projects	\$25,000
Admin	IT Equipment	Internet/phone	\$22,000
Admin	Charter	Legal fees	\$20,000
Public Works	Parks Master Plan	Planning Document	\$2,000
Sub-Total			\$125,000

Overall Budget

The City's overall FY 2015-16 Budget for all funds is \$8,017,263.

The overall budget number takes into accounts all nineteen separate funds and includes projected annual revenues and use of fund balance. The overall budget also includes Capital Improvement Budget for use of one time revenue sources for one time expenditures.

City of Willow Park		
Overall Budget By Fund		
	Fund	FY 2015-16 Budget
Major Funds		
1	General	2,925,764
	Capital Budget/One-Time	125,140
2	Debt Service	591,448
Utility Funds		
3	Water	3,322,998
4	Wastewater	448,393
5	Solid Waste	330,559
6	Drainage	34,850
Special Revenue Funds		
7	Court Security	16,400
8	Court Technology	19,200
9	Grant	5,000
10	Police Seizure (State)	0
11	Police Seizure (Federal)	0
12	Tourism & Special Events	25,000
Internal Service Funds		
13	Abatement Fund	2,500
14	Capital Equipment/Replacement	25,000
15	Emergency Disaster	0
16	Parks & Road Donation	500
17	Personnel Support	10,770
Component Units of Government		
18	First Responder	65,000
19	Economic Development	68,741
	FY 2015-16 Total City Budget	8,017,263

Consolidated Financial Schedule

New to this year's budget is consolidated financial schedule which a summary of revenues and other financing sources and expenditures of all appropriated funds in one place in the budget document. The consolidated financial schedule organizes all of the funds in to a comparable format with the annual audit. This first chart is organized by fund type; governmental, enterprise, and component unit of government.

Consolidated Financial Schedule: FY 2015-16 All Funds by Fund Type

City of Willow Park Consolidated Financial Schedule				
Fiscal Year	FY 2015-16	Schedule	All Funds	
Revenues				
	Governmental Funds	Enterprise Funds	Component Units of Government	All Funds
AD VALOREM TAXES	1,805,845	0	0	1,805,845
SALES & USES TAXES	857,399	0	0	857,399
FRANCHISE FEES	347,805	0	0	347,805
DEVELOPMENT & USER FEES	249,450	2,573,677	0	2,823,127
FINES	232,246	0	0	232,246
INTEREST & INVESTMENT INCOME	452	5,765	194	6,411
OTHER REVENUE	62,575	685,000	10,000	757,575
TRANSFERS	40,749	872,358	68,687	981,794
USE OF FUND BALANCE	25,061		54,860	79,921
ONE TIME FUNDING	125,140			125,140
All Funds	3,746,722	4,136,800	133,741	8,017,263
Expenses				
	Governmental Funds	Enterprise Funds	Component Units of Government	All Funds
Personnel	2,085,242	511,991	0	2,597,233
Supplies & Maintenance	282,737	398,880	30,000	711,617
Operations	70,576	111,426	10,000	192,002
Utilities	68,916	162,900	0	231,816
Contractual Services	376,936	569,486	75,000	1,021,422
Capital Outlay	40,000	1,657,000	0	1,697,000
Debt Services & Transfers	697,175	725,117	18,741	1,441,033
Capital Budget	125,140			125,140
All Funds	3,746,722	4,136,800	133,741	8,017,263

Budgeting By Fund Category

While it is helpful to look at the budget from a snapshot overview, it is also important to begin to zoom in and look at the budget in the same context it operates in. The Governmental Funds Category makes up most of what is considered the “city” portion of the budget. Governmental Funds include the Major Funds (General Fund, and Debt Service), Special Revenue Funds (Court Security, Court Technology, Grants, Police Seizure State, Police Seizure Federal, and Tourism), and Internal Service Funds (Abatement, Capital/Equipment Replacement, Emergency Disaster, Parks & Road Donations, and Personnel Support).

Consolidated Financial Schedule: FY 2015-16 Governmental Funds

City of Willow Park Consolidated Financial Schedule				
Fiscal Year	FY 2015-16	Schedule	Governmental	
Revenues				
	Major Funds (General & Debt Service)	Special Revenue Funds	Internal Service Funds	Governmental Funds Sub-Total
AD VALOREM TAXES	1,805,845	0	0	1,805,845
SALES & USES TAXES	842,352	15,047	0	857,399
FRANCHISE FEES	347,805	0	0	347,805
DEVELOPMENT & USER FEES	249,450	0	0	249,450
FINES	209,254	22,992	0	232,246
INTEREST & INVESTMENT INCOME	452	0	0	452
OTHER REVENUE	32,075	5,000	25,500	62,575
TRANSFERS	29,979	0	10,770	40,749
USE OF FUND BALANCE	0	22,561	2,500	25,061
ONE TIME FUNDING	125,140			125,140
All Funds	3,642,352	65,600	38,770	3,746,722
Expenses				
	Major Funds (General & Debt Service)	Special Revenue Funds	Internal Service Funds	Governmental Funds Sub-Total
Personnel	2,082,842	2,400	0	2,085,242
Supplies & Maintenance	264,137	18,600	0	282,737
Operations	63,076	7,500	0	70,576
Utilities	68,916	0	0	68,916
Contractual Services	367,336	7,100	2,500	376,936
Capital Outlay	0	30,000	10,000	40,000
Debt Services & Transfers	670,905	0	26,270	697,175
Capital Budget	125,140			125,140
All Funds	3,642,352	65,600	38,770	3,746,722

Annual Budget

The city budget consists of 19 separate operating funds including major governmental funds, utility enterprise funds, special revenue funds, internal service funds, and component units of government. A full copy of the city's budget can be found on the city's website www.willowpark.org. A printed copy is also available for review at City Hall.

This document will focus on the city's largest portion of the annual budget, the General Fund; Debt Service Fund, and the Capital Improvement Budget.

Balanced Budget

The city's budget is balanced. The budget is balanced so that each fund's expenditures do not exceed available revenues. Available revenues include revenues a fund will collect for the year and any designated use of fund balance reserves. In addition to balancing each fund's budget an effort was made to match operating expenditures with current revenues, and capital expenditures with one-time revenue sources. In previous years there was an operating deficit in several funds that had to be closed with the use of one-time revenues such as the fund balance reserve.

The FY 2015-16 General Fund Budget is balanced with General Fund expenditures matching General Fund revenues for a projected General Fund Budget of \$2,925,764.

Fund Accounting

Governmental funds are classified as General, Special Revenue, Debt Service, Utility, or Component Unit of Government. Funds are also classified by type, such as either governmental or proprietary. Proprietary funds are classified as Enterprise or Internal Service. Proprietary funds are supported by the revenues the fund generates, such as a public utility.

Major Items

Public Works

- The Public Works Department is being reorganized into three separate crews: water, wastewater, and streets & drainage
- The streets & drainage crew will spend 9-10 months out of year repairing potholes, and 2-3 months out of the year maintaining the drainage system
- New road repair equipment including hot mix asphalt trailer, milling machine, and paver
- A grade-all for maintaining drainage easements
- New streets crew supervisor position

Police Department

- Five new patrol SUVs to replace out of service patrol cars
- Digital Radios for every police officer

Fire Department

- A new fire inspector position to assist with Fire Marshal duties
- Replacement thermal imaging camera
- Contract with Weatherford College Fire Academy for continuing education hours

Administration

- New accounting software



CITY OF

WILLOW PARK

FY 2015-2016

Budget In Brief

Budget In Brief

The Budget In Brief is a high level overview of the city's annual budget. This document is an effort to increase financial transparency and help the public gain a better understanding of the city's annual budget.

Strategic Plan

Your City Council has adopted an annual Strategic Plan to communicate and focus on the city's top priorities while achieving the city's vision and accomplishing the city's mission.

Vision Statement

Willow Park is an enterprising, safe and family-oriented community that values its citizens as partners, quality education, responsible government and business opportunities.

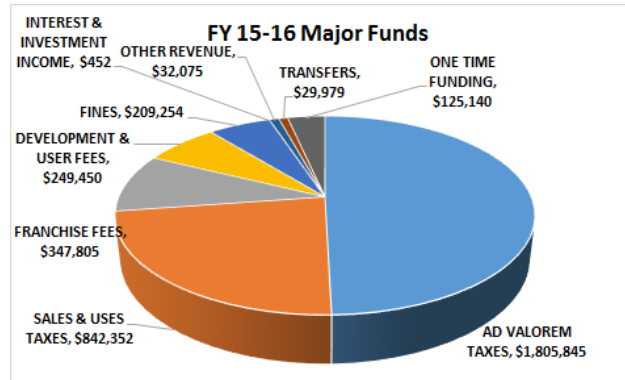
Mission Statement

The City of Willow Park provides quality, effective and responsible services to its citizens and businesses by working today and planning for tomorrow.

Strategic Plan Priorities

1. Wastewater
2. Water
3. Streets
4. Economic Development
5. Personnel & Staff Development

Revenues

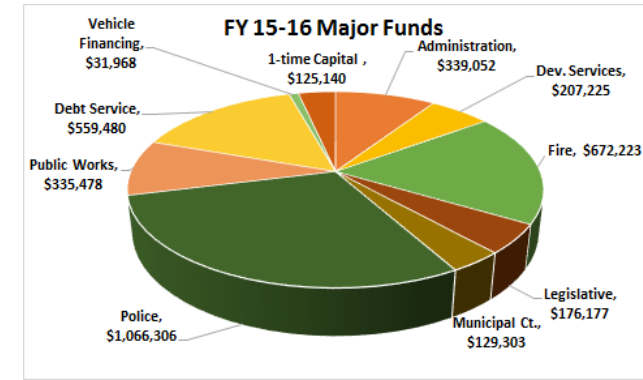


FY 2015-16 Major Fund Revenues		
AD VALOREM TAXES	\$1,805,845	49.6%
SALES & USES TAXES	\$842,352	23.1%
FRANCHISE FEES	\$347,805	9.5%
DEVELOPMENT & USER FEES	\$249,450	6.8%
FINES	\$209,254	5.7%
INTEREST & INVESTMENT INCOME	\$452	0.0%
OTHER REVENUE	\$32,075	0.9%
TRANSFERS	\$29,979	0.8%
Use of Fund Balance	\$0	0.0%
One-time funding	\$125,140	3.4%
Total	\$3,642,352	100.0%

Ad Valorem (Property tax rate)

For the third year in a row, the property tax rate will remain unchanged at \$0.4605 per \$100 valuation. The 2015 taxable value of assessed property is \$414,467,794, which is \$43,732,435 over the 2014 value. The growth in taxable value can be largely attributed to commercial development in the area.

Expenditures



FY 2015-16 Major Fund Expenses		
Administration	\$339,052	9.3%
Development Services	\$207,225	5.7%
Fire	\$672,223	18.5%
Legislative	\$176,177	4.8%
Municipal Court	\$129,303	3.5%
Police	\$1,066,306	29.3%
Public Works	\$335,478	9.2%
Debt Service	\$559,480	15.4%
Vehicle Financing	\$31,968	0.9%
One-time Capital	\$125,140	3.4%
Total	\$3,642,352	100.0%

One-Time Funds

The Capital Improvement Budget is being funded by use of one-time funding. The City has a certificate of deposit (CD) for \$125,140 that matures this year and is being used to fund one-time capital improvement projects.

- City Charter
- New city website
- Drainage study
- Court/City Hall remodel
- IT equipment for fiber optic internet
- Voice-over-IP Phones

Budget Calendar

FY 2015-2016

Group	Event	Date	Note
Staff	Dept. Budget Kickoff Meeting	Wed. 4/21/15	Worksheets & Internal Goals
Staff	Fee Schedule Updates Due	Fri. 5/15/2015	
Staff	Draft Dept. Budgets & CIP Estimates Due	Tues. 5/26/2015	
Admin/Staff	Draft Review Meetings	5/27-/5/29/2015	
Council	Annual Strategic Planning Session	Thurs. 6/11/15	Five Year Plan: Capital Needs
Public/Council	Public Hearing: Budget Priorities and Call Public Budget & Tax Rate Hearings Schedule	TBD	
City Admin	Budget Memo & Budget Summary Submitted	Wed. 7/15/2015	Memo to City Council
Appraisal Dist.	Certified Tax Rolls Due	Sat. 7/25/2015	
City Admin	Proposed Budget Submitted	Fri. 7/31/2015	
Public/Council	Public Hearing: Public Budget Priorities & Revenues	Tues, 8/11/2015	August City Council Meeting
Public/Council	Budget Workshop: Expenses & CIP Projects	Weds, 8/17/2015	TBD: Special Meeting
City Admin	Final Budget Submitted	Following Workshop(s)	
Public/Council	Public Hearing: Budget Ordinance & Tax Rate (1st Reading)	Tues, 9/1/2015	P&Z Meeting
Public/Council	Public Hearing: Budget Ordinance & Tax Rate (2nd Reading)	Tues, 9/8/2015	September Council Meeting
Public/Council	Budget Ordinance & Tax Rate (Adoption)	Mon, 9//21/2015	TBD: Special Meeting

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The History of Willow Park

Est. 1963

The history of the area where the City of Willow Park sits can be traced through records and books back to Parker County's creation in 1856. Isaac Parker of Tarrant County and Jefferson Weatherford of Dallas County enacted legislation to form the 576,000 acres into a county because an increasing number of settlers had begun to farm the fertile soils of the Clear Fork Branch of the Trinity River and ranch the rolling plains. The Butterfield Stageline ran through the area, and local ranchers could easily herd their stock northeastward to the nearby Chisholm Trail. Weatherford was the terminal for several stage coach lines during the 1870's and one was held up by the notorious Sam Bass gang en route to Ft. Worth at a spot near Mary's Creek.



By 1925 the area which is now Willow Park was sparsely populated with farms and ranches and a pastoral scene for travelers going east or west on the newly completed Bankhead Highway. The remnants of that highway are, generally speaking, the southern boundary of much of today's City of Willow Park. With the improvement of, increasing need for, and popularity of automobile, truck, and bus travel, Bankhead Highway was eventually outdated and was replaced by the new double-lane U.S. Highway 80 which was constructed a bit farther to the north. It was completed by 1940 and soon after, a lovely roadside park -- complete with native Willow trees and a pond to overlook -- was constructed for weary travelers and Sunday picnickers. It was not until 1968 that Interstate 20 blasted its way through the established town of Willow Park, Texas, and obliterated the picturesque roadside park. The town, however, retains its memory through the name, Willow Park, and the pond is still visible north of the interstate highway.



The City was incorporated in 1963 by petition of 32 resident voters. Many new people had moved to the area, first known as El Chico Ranch Estates, shortly after the completion of the Weatherford Reservoir in 1956-57. The \$2,000,000 project had added further allure to a beautiful area, tantalizingly close both to the larger city of Ft. Worth and the county seat with its historic square, Weatherford. For many of the employees of Convair (General Dynamics, Lockheed-Martin) and military officers of the adjoining air force base, the

area was perfect for raising children in a country atmosphere. Both the Aledo Independent School District and Weatherford Independent School District were (and still are) academically attractive as well, so a good education was easily accessible.



El Chico Ranch Estates, north and south of U.S. Highway 80, was the first area to be developed before the city's incorporation. The previous ranch owners (O.P. Leonard, Sr., sons Bob and Paul, Jr., and sons-in-law James Anthony and Leland Hodges, DBA - Republic Land Company) sold the property to developers Curby and Vera Haynes Mirike, who developed the area keeping an eye toward separating commercial from residential areas. As well, a new subdivision -- Hillcrest-- was developed in 1965, near the privately owned Parker County airport. By the time the town commission was

granted in October 1963, at least 200-300 residents had laid down roots and formed this fledgling community. By election, the City of Willow Park had reached its goal of "cityhood" with 45 total votes cast (29 for, 12 against, and 4 void). The first mayor was J.D. St. Clair and the two elected commissioners were W. E. "Tony" Self and T.W. Grubbs. Monthly meetings were held at the "Clubhouse" at 201 Ranch House Rd. (The clubhouse has a history of its own since its erection in the mid-1930's, but it is now a private residence.) City leaders met in this location until land was given by the Leonard family in February 1971 for a combined City Hall and Fire Department Building which still stands on the corner of Stagecoach Road and Ranch House Road. The first meeting in the new "Municipal Building" was held on 15 November 1971.

Although Mayor St. Clair served the City for six or so months, he soon resigned for health reasons and was followed by Mayor G. Wayne Stevens who served for the next five years. During his tenure, Mayor Stevens and Commissioners Self and J. C. Gilliland led the City through the delicate steps necessary to become a well-organized and carefully planned community.

At the turn of the century, the 2000 Federal Census for the Willow Park incorporated area was 2,849, but the figure is distorted by the fact that nearby towns and unincorporated areas adjacent to the City are blowing the lid off feasibility and traffic studies being undertaken by private corporate entities and various state and federal departments. Although the biggest problems being encountered by Willow Park residents still remain (water and sewer provisions, and road conditions), the new millennium is being met by groups and individuals determined to rectify the situations expeditiously and correctly. Growth west of the Ft. Worth metroplex area is a given and the release of the massive Walsh Ranch lands which



have served as a buffer from that growth in the past, will now insure that fate. Currently planned for the immediate future is a new golf course surrounded by estate homes as well as garden homes for empty-nesters and retirees. As well, Crown Development Corp. has laid the groundwork for a large commercial development on I-20 adjacent to the Clear Fork of the Trinity River where not so long ago, pioneer neighbors hailed each other on their way to the original Willow Springs Church. In two more years, Willow Park will celebrate its fiftieth anniversary and with continued careful planning will be able to weather the certain growth being thrust its way for the next fifty years.

Kay W. Davis

Willow Park Historian

March 15, 2001

c. 2001



Demographics

FY 2015-2016

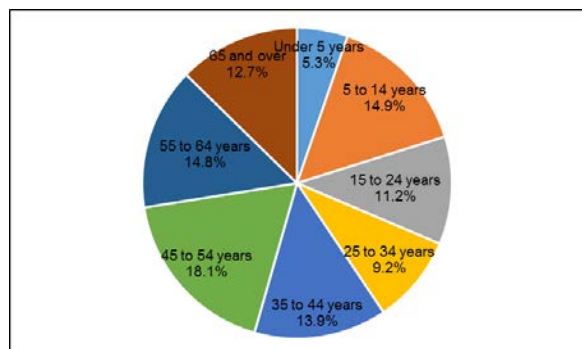
2010 U.S. Census data

According to the U.S. Census, Willow Park had a population of 3,982 in 2010. The following tables show a detailed breakdown of this population by race and age.

Subject	Number	Percent
Race		
White	3,806	95.6
Black or African American	33	0.8
American Indian and Alaska Native	29	0.7
Asian	27	0.7
Native Hawaiian and Other Pacific	1	-
Some Other Race	31	0.8
Two or More Races	55	1.4
Total Population	3,982	100

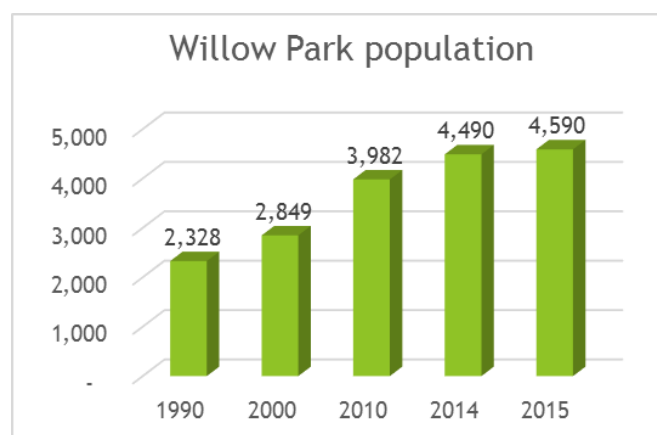
Subject	Number	Percent
Hispanic or Latino		
Not Hispanic or Latino	3,777	94.9
Hispanic or Latino (of any race)	205	5.1
Mexican	172	4.3
Puerto Rican	3	0.1
Cuban	6	0.2
Other Hispanic or Latino	24	0.6
Total Population	3,982	100

Population Age



North Central Texas Council of Governments data

Combined data from the U.S. Census and the North Central Texas Council of Governments (NCTCOG) reflect a positive trend in population growth for Willow Park and this area, in general.



Willow Park	
Year	Population
1990	2,328
2000	2,849
2010	3,982
2014	4,490
2015	4,590

Parker County	
2010	116,927
2014	121,810
2015	124,630

Sources: 1990, 2000, 2010 - U.S. Census Bureau; 2014, 2015 - NCTCOG Annual Population Estimates

Goals & Accomplishments

FY 2015-2016

Accomplishments:

Updated and Adopt Strategic Plan

Adopted the FY 14-15 Strategic Plan and utilized the plan to guide council priorities. The Strategic Plan was consulted at periodic intervals throughout the year to assess whether or not identified council actions and bold steps were being addressed.

Adopted 2014 Comprehensive Plan

Adopted the 2014 Willow Park Comprehensive Plan, which combined Strategic Plan priorities with public input and contains a high-level vision that was used by the City Council and the Planning & Zoning Commission as development decisions were made within the community.

Implemented Capital Improvements Plan Projects

Prioritized Capital Improvement Program Phase I Projects and identified sources of funding to begin implementation of priority projects. Created informative signs at the project location during construction to provide residents with information and awareness on projects including a description, project cost and time-frame for construction. Completed Lift Stations and budgeted street repairs.

Took steps towards creating an Economic Development Corporation (EDC)

Allocated the equivalent of 1/8 of a cent from Sales Tax collection for an Economic Development program. In FY 2015, \$67,805 was transferred from the General Fund to the newly created Economic Development fund.

Forming a Willow Park Economic Development Corporation (EDC) will require several steps, beginning with an election by Willow Park voters to discontinue the half-cent sales tax contribution to the East Parker EDC. The City began assessing the pros and cons of creating a Willow Park EDC and will inform voters of the assessment findings prior to placing the item on the ballot for voter decision. Until a General election can be held to establish a permanent source of Economic Development Corporation funding through a sales-tax election, the Economic Development Fund will receive a direct transfer from the General Fund.

Updated Future Land Use Plan

Defined Future Land Uses within the community by updating the City's Future Land Use Plan map. Created higher development standards to protect the community image. Updated the community's ordinances so that higher development standards will be utilized to protect Willow Park's image, particularly in regards to landscaping and building facades.

Other accomplishments

Completed Cash Flow Analysis. Updated the City's debt policy. Developed a Vehicle Replacement Schedule. Currently in the process of updating and reviewing City Ordinances to ensure they are functional and consistent.

Goals:

Capital Improvements

Improve circulation along Interstate 20: develop back roads (Bankhead Highway) to facilitate development objectives along Interstate 20.

Economic Development

Create an Economic Development Corporation (EDC) to expand the Tax Base. Utilize an EDC to incentivize development and make Willow Park competitive regionally.

Utilize half-cent sales tax currently dedicated to Parker County for Economic Development: explore the opportunity to utilize the half-cent sales tax for the creation of an Economic Development Corporation (EDC). This change will require voter approval and a public education campaign.

Water

Develop surface water infrastructure: evaluate the potential to obtain additional surface water sources from outside entities.

Implement water delivery improvements defined by the Capital Improvement Program: secure funding sources to implement priority water improvements identified within the capital improvement program.

Wastewater

Decide future of the Wastewater Treatment Plant.

Charter

Develop a Home-Rule charter containing the city's governing elements in preparation of the community reaching 5,000 residents.

Vision & Mission Statement

FY 2015-2016

Vision Statement

Willow Park is an enterprising, safe and family-oriented community that values its citizens as partners, quality education, responsible government and business opportunities.

Mission Statement

The City of Willow Park provides quality, effective and responsible services to its citizens and businesses by working today and planning for tomorrow.

Core Values

FY 2015-2016

Enterprising Community

The City offers online bill pay for water bills and traffic citations.

The Utility department will be offering a \$5 credit to residents who sign up for e-billing.

Safe Community

Maintained the lowest crime rate in the county.

The Willow Park Police Department offers free vacation checks to Willow Park residents. These checks entail a visual check of structures and property, ensuring that vehicles, gates, lighting and the general security of the home is intact and in accordance with the request.

The Willow Park Fire Department promotes the health, safety, and welfare of the Citizens of Willow Park by providing fire protection, fire education, fire suppression, emergency medical services, emergency management, rescue services, and citizen CPR classes.

Family-Oriented Community

City plans and organizes the annual “ParkFest” event in October.

Citizens as Partners

Promotes Rainwater harvesting programs offered through Texas AgriLife Extension.

City of Willow Park relies on citizens to report code violations to some extent.

Quality Education

Aledo ISD

Responsible Government

The budget is balanced so that each fund’s expenditures do not exceed available revenues; thus, preventing operating deficits.

Planning for the future by working today to improve roads and other public infrastructure.

Business Opportunities

The City’s commercial tax base grew substantially this past year with the completion of the Texas Health Outpatient Center at Willow Park. The City anticipates an increase in the tax base over the next few years with the expansion of the apartment complex, and new commercial development centered around the Crown Pointe Boulevard area.

Strategic Plan

FY 2015-2016

Priority	Strategic Plan Goal	Objective	Action Steps
Priority 1	Wastewater	New Wastewater Treatment Plant	Determine Site
			Begin Permitting Process
			Begin Plant Design
			Begin Funding Process
		Reduce Infill & Infiltration (I&I)	Smoke Testing
			Cap & Seal manholes
			Sewer line replacement
Priority 2	Water	Increase Water Production: Wells	Convert emergency wells to full service wells
			Well maintenance program
			Identify new well sites
			Begin permitting process
			Begin Funding Process
			Drill Wells
		Obtain Surface Water	Identify water line route
			Developer Agreement
			Ft. Worth ETJ agreement
			Ft. Worth approval
			Engineer line
			Construction line & storage tank
			Develop waterblending program
		Decrease water loss	Accurate water billing
			Water line replacement

Priority	Strategic Plan Goal	Objective	Action Steps
Priority 3	Streets	Develop a Street Capital Improvement Plan	Street Survey
			Prioritize Infrastructure Plan
		City Bond Program	Create Bond Committee
			Determine Bond Costs
			Recommend Bond
			Call Bond Election
		Develop City Streets Program	Create a separate streets & drainage crew
			Purchase street equipment
		Develop a Drainage Program	Drainage Survey
			Drainage Study
			Drainage Fee
Priority 4	Economic Development	City Charter	RFQ for special legal counsel
			Create a charter committee
			Draft Charter
			Call Charter Election
		Economic Development Corporation (EDC)	Articles of Incorporation
			Determine Sales Tax Options
			Hold Sales Tax Election
		Economic Development Programs	Business Improvement Grants
			Restaurant Rebate
Priority 5	Personnel Development	Training	Skelton Crew Days
			Safety & Customer Service Training
			Professional Certifications
		Salary Study	Comparable Cities
			Standard Pay Grades
			Individual employee adjustment plans

Department Goals & Objectives

FY 2015-2016

Priority	Departmental Goal	Objective	Action Steps
City Hall	Administration	Strategic Plan Management	
		Department & Project Management	
		Annual Budget Management	
	Finance	Convert to new Bank	
		Finance Software	
		Utility Billing: Customer Service	
		Utility Billing: Billing Process	
		Annual Audit	
	Legislative	Codification	
		Update Employee Handbook	
		HR Process: Enrollment Packet	
		New Website	
		Internet & Phones	
	Municipal Court	City Hall Remodel	
		Eliminate Back Log	

Priority	Departmental Goal	Objective	Action Steps
Planning & Zoning	Development Services	Base Maps	
		Application Process	
		Modern Code of Ordinances	
		Update Building Codes	
		Update Land Use density allowances	
		Parks Master Plan	
		Update Project Bonding Requirements	
		Update Codes to protect against nuisance businesses	
		Update Codes to protect against large buildings	
		Update Codes to protect against vacant buildings	
		GIS	
		Update Sign Ordinance	
		Update Animal Ordinance	
		Update: Overlay District	
		ETJ Swap: Annetta North	
		ETJ Swap: Fort Worth	

Priority	Departmental Goal	Objective	Action Steps
Public Safety	Fire	Rescue Recovery	
		Grants	
		Emergency Management Program	
	Police	Digital Radios	
		Dispatch Alternatives	
		Animal Control Alternative	
		National Night Out Event	
		Dept Training	
		Grants	

Priority	Departmental Goal	Objective	Action Steps
Public Works	PW: Parks, Roads, & Facilities	Project Calendar	Reporting Calendar
			Work Assignment Calendar (Shared)
		City Bond Program	Create Bond Committee
			Determine Bond Costs
			Recommend Bond
			Call Bond Election
		Develop City Streets Program	Create a separate streets & drainage crew
			Purchase street equipment
		Develop a Drainage Program	Drainage Survey
			Drainage Study
			Drainage Fee
		Update Standard Construction Details	
		Reorganize Pre-Construction Process	
		City Hall Remodel	
		Entry Markers/Monuments	

Priority	Departmental Goal	Objective	Action Steps
Public Works	PW: Water	Increase Water Production: Wells	Convert emergency wells to full service wells
			Well maintenance program
			Identify new well sites
			Begin permitting process
			Begin Funding Process
			Drill Wells
		Obtain Surface Water	Identify water line route
			Developer Agreement
			Ft. Worth ETJ agreement
			Ft. Worth approval
			Engineer line
			Construction line & storage tank
			Develop water blending program
		Decrease water loss	Accurate water billing
			Water line replacement
		Utility Meter Upgrades	
		Training: Full Certification	

Priority	Departmental Goal	Objective	Action Steps
Public Works	PW: Wastewater	New Wastewater Treatment Plant	Determine Site
			Begin Permitting Process
			Begin Plant Design
			Begin Funding Process
		Reduce Infill & Infiltration (I&I)	Smoke Testing
			Cap & Seal manholes
			Sewer line replacement
	PW: Drainage	Update Pre-treatment requirements	
		Training: Full Certification	
		Develop a Drainage Program	Drainage Survey
			Drainage Study
			Drainage Fee
		Drainage Capital Improvement Plan	
		Update Storm water requirements	

Major Funds

FY 2015-2016

It is important to the budget process to begin to drill down and look at the governmental funds by category. Each category has a very different role. At this point it is also important to begin focusing on the fund balances of each fund.

The Major Funds consist of the General Fund and Debt Service Funds which are the city's core operating funds. Nearly everything the public considers the city operates out of General Fund and Debt Service Fund. The Major Funds are also the ad valorem (property) tax supported funds.

The General Fund is the city's primary operating fund. The General Fund is comprised of four different accounts; the primary/pooled checking account, cash reserve, investments, and capital improvements. The primary/pooled checking account is the checking account for the entire city with nearly all daily expenditures paid out of this account. The pooled checking account attempts to maintain a daily balance of \$800,000. The cash reserve account is required by the city's financial policies to maintain fifteen to thirty days of the annual operating budget.

The Debt Service Fund also referred to as the Interest & Sinking (I&S) fund is used exclusively for coverage of the city's debt. Whenever a city uses debt financing it is required to maintain a separate Debt Service Fund that collects the I&S portion of the ad valorem (property) taxes to pay the required debt service obligation. It should be noted that in past years the City was collecting I&S funds to the General Fund and then transferring the required amount to the Debt Service Fund. Beginning October 1, 2016 arrangements have been made for the Debt Service Fund to begin directly receiving revenues from the Parker County Appraisal District.

Fund Number	Fund Name	Account	Fund Type	Reserve Requirements
Major Funds				
1	General		Governmental	
		Primary/Pooled Checking		30 - 60 Days
		GF Cash Reserve		15 - 30 Days
		GF Investments		15 - 30 Days
		GF Capital Improvements		
2	Debt Service		Governmental	Debt Service
		Debt Service		
		DS Investments		

Consolidated Financial Schedule: Major Funds

City of Willow Park			
Consolidated Financial Schedule			
Fiscal Year	FY 2015-16	Schedule	Major Funds
Beginning Fund Balance			
Major Funds	General Fund	Debt Service Fund	Major Funds Sub-Total
Projected Fund Balance 10/1/2015	\$1,341,226	\$1,000	\$1,342,226
Revenues			
Major Funds	General Fund	Debt Service Fund	Major Funds Sub-Total
AD VALOREM TAXES	1,214,397	591,448	1,805,845
SALES & USES TAXES	842,352		842,352
FRANCHISE FEES	347,805		347,805
DEVELOPMENT & USER FEES	249,450		249,450
FINES	209,254		209,254
INTEREST & INVESTMENT INCOME	452		452
OTHER REVENUE	32,075		32,075
TRANSFERS	29,979		29,979
USE OF FUND BALANCE			0
ONE TIME FUNDING	125,140		125,140
Sub-Total	3,050,904	591,448	3,642,352
Expenses			
Major Funds	General Fund	Debt Service Fund	Major Funds Sub-Total
Personnel	2,082,842		2,082,842
Supplies & Maintenance	264,137		264,137
Operations	63,076		63,076
Utilities	68,916		68,916
Contractual Services	367,336		367,336
Capital Outlay	0		0
Debt Services & Transfers	79,457	591,448	670,905
Capital Budget	125,140		125,140
Sub-Total	3,050,904	591,448	3,642,352
Ending Fund Balance			
Major Funds	General Fund	Debt Service Fund	Major Funds Sub-Total
Projected Fund Balance 10/1/2015	\$1,110,240	\$1,000	\$1,111,240

GENERAL FUND

General Fund Overview

The General Fund is the City's largest and primary operating fund. The General Fund includes typical governmental activities such as; emergency services, police activities, fire safety, permitting, building inspections, parks maintenance, road maintenance, facility maintenance, municipal court operations, and administrative functions. The General Fund is the only fund where expenditures are separated into different operating departments. The General Fund's expenses are managed through seven separated operating departments; administration, development services, fire, municipal court, police, and public works: parks, roads, & facilities.

The General Fund is comprised of four separate accounts; pooled checking, GF Cash Reserve, GF Investments, and GF Capital Improvements. The City's financial policies established minimum and maximum fund balances for those accounts to ensure the proper liquidity and protection of public funds.

FY 2015-16 General Fund		
Revenues		
General Fund	FY 2015-16	%
AD VALOREM TAXES	1,214,397	41.5%
SALES & USES TAXES	842,352	28.8%
FRANCHISE FEES	347,805	11.9%
DEVELOPMENT & USER FEES	249,450	8.5%
FINES	209,254	7.2%
INTEREST & INVESTMENT INCOME	452	0.0%
OTHER REVENUE	32,075	1.1%
TRANSFERS	29,979	1.0%
<i>General Fund Revenue Sub-Total</i>	2,925,764	
FY 2015-16 General Fund		
Expenditures		
General Fund	FY 2015-16	%
Personnel	2,082,842	71.2%
Supplies & Maintenance	264,137	9.0%
Operations	63,076	2.2%
Utilities	68,916	2.4%
Contractual Services	367,336	12.6%
Capital Outlay	0	0.0%
Debt Services & Transfers	79,457	2.7%
<i>General Fund Expenses Sub-Total</i>	2,925,764	

Balanced Budget

The FY 2015-2016 Operating Budget is balanced. The budget is balanced so that each fund's expenditures do not exceed available revenues. Available revenues include revenues a fund will collect for the year and designated use of fund balance reserves. In addition to balancing each fund's budget an effort was made to match operating expenditures with current revenues, and capital expenditures with one-time revenue sources. In previous years there was an operating deficit in several funds that had to be closed with the use of one-time revenues such as the fund balance reserve.

The FY 2015-16 General Fund Budget is balanced with General Fund expenditures matching General Fund revenues for a projected General Fund Budget of \$2,925,764.

General Fund Balance

The General Fund has a healthy fund balance. The General Fund meets all financial policy requirements for maintaining a minimum fund floor of 75 days operating cash and meets its' stated goal of 90 days operating cash.

The FY 2015-16 Budget will help the General Fund complete its goal of using all fund balance over the fund ceiling of 120 days for capital improvements.

Fund Balance Oct. 1, 2013	Fund Balance Oct. 1, 2014	Projected Fund Balance Oct. 1, 2015	Projected Fund Balance Sep. 30, 2016
\$1,761,339	\$2,658,507	\$1,342,226	\$1,110,240

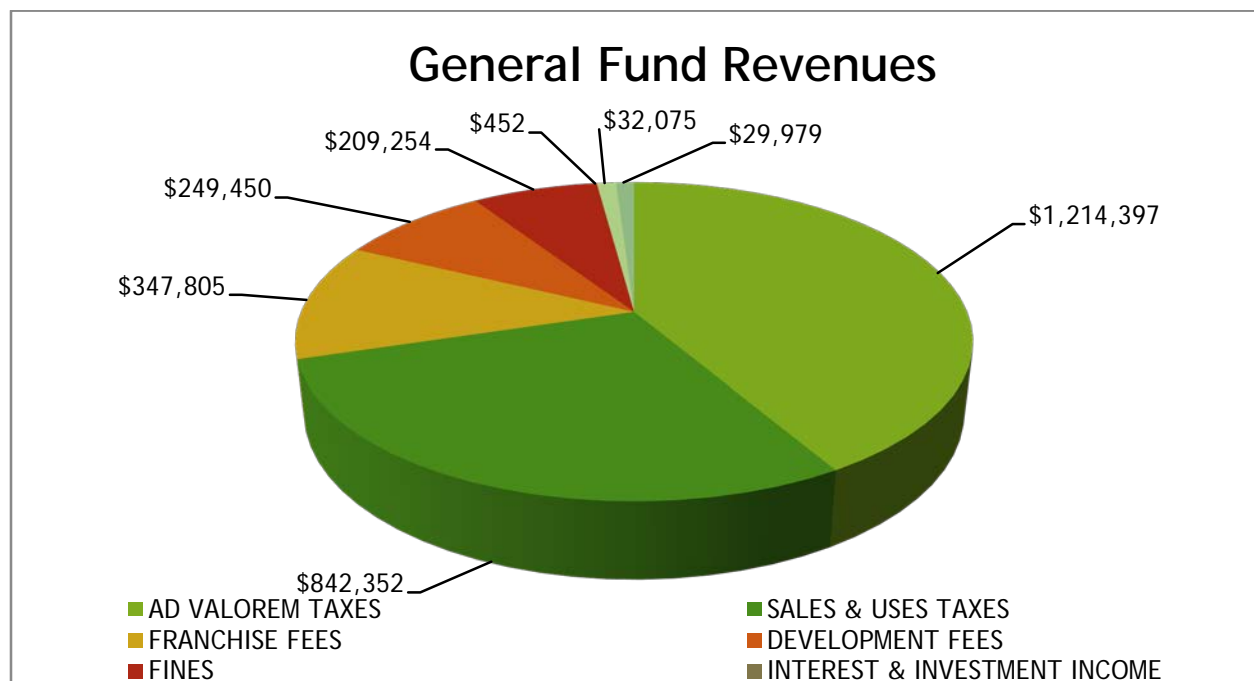
General Fund	Projected Fund Balance Oct. 1, 2015	Projected Fund Balance Sep. 30, 2016
Pooled Checking	657,178	657,178
GF Cash Reserve	226,433	226,433
GF Pools: Investments	113,261	113,261
GF Pools: Capital Improvements	106,846	0
GF CDs: Investments	113,368	113,368
GF CDs: Capital Improvements	125,141	0
Combined GF	\$1,342,226	\$1,110,240

It is important to note the General Fund operation budget does not use any fund balance. The only fund balance that will be utilized in FY 2015-16 is designated capital improvement funds as part of the FY 2016 Capital Improvement Budget.

General Fund Revenues

The General Fund is the City's largest fund with the most diverse sources of revenue. General Fund revenue is unrestricted and can be scheduled for any lawful government purpose. The FY 2014-15 General Fund is projected at \$. The General Fund projections are based on current revenues with no use of one-time funding or fund balance reserves. General Fund revenues are classified into eight major categories; Ad Valorem Taxes, Sales & Use Taxes, Franchise Fees, Development Fees, Fines, Interest & Investment Income, Other Revenue, and Transfers.

FY 2015-16 General Fund		
Revenues		
General Fund	FY 2015-16	%
AD VALOREM TAXES	1,214,397	41.5%
SALES & USES TAXES	842,352	28.8%
FRANCHISE FEES	347,805	11.9%
DEVELOPMENT & USER FEES	249,450	8.5%
FINES	209,254	7.2%
INTEREST & INVESTMENT INCOME	452	0.0%
OTHER REVENUE	32,075	1.1%
TRANSFERS	29,979	1.0%
<i>General Fund Revenue Sub-Total</i>	<i>2,925,764</i>	



General Fund Revenue				
	Previous Year	Current Year		Request Year
REVENUE	FY 2013-2014 BUDGETED (Amended)	FY 2014-2015 REVENUE BUDGET APPROVED	FY 2014-2015 REVENUE BUDGET PROJECTED	FY 2015-2016 REVENUE BUDGET REQUESTED
AD VALOREM TAXES				
Maintenance & Operations	\$1,131,629	\$1,089,390	\$1,104,792	1,197,319
Deliquent	\$23,097	\$23,780	\$2,528	17,078
<i>Sub-Total</i>	\$1,154,726	\$1,113,170	\$1,107,320	\$1,214,397
SALES & USES TAXES				
Sales & Use	\$793,460	\$835,016	\$801,406	\$824,246
Mixed Beverages	\$14,168	\$17,927	\$17,887	\$18,106
<i>Sub-Total</i>	\$807,628	\$852,943	\$819,293	\$842,352
FRANCHISE FEES				
Oncor Electric	\$154,000	\$154,550	\$168,032	\$168,032
A T & T	\$49,000	\$55,404	\$50,432	\$55,000
Texas Gas	\$2,800	\$3,153	\$3,972	\$3,972
Misc. Franchise	\$2,000	\$2,212	\$2,715	\$2,715
Mesh.net	\$3,024	\$3,024	\$2,014	\$3,024
Water Franchise Fee		\$72,474	\$72,474	\$92,779
Wastewater Franchise		\$15,519	\$15,519	\$22,283
<i>Sub-Total</i>	\$210,824	\$306,336	\$315,158	\$347,805
DEVELOPMENT & USER FEES				
Building Permits	\$75,000	\$95,000	\$179,016	\$150,000
Health Permits	\$7,500	\$6,500	\$5,787	\$8,000
Subcontractor Permits	\$22,500	\$20,000	\$35,662	\$30,000
Contractor License & Registration	\$7,200	\$6,000	\$3,496	\$6,000
Business Oriented	\$3,750	\$0	\$100	\$0
OSSF Permits	\$2,400	\$1,200	\$1,680	\$1,600
Well Application Fees	\$1,400	\$0	\$1,500	\$1,500
Plan Review	\$45,000	\$45,000	\$36,507	\$40,000
Meter Release	\$1,080	\$1,000	\$150	\$500
Rental Inspections	\$3,600	\$2,000	\$1,859	\$2,000
Fire Alarms	\$1,800	\$2,400	\$1,088	\$2,400
Backflow Inspection	\$500	\$50	\$0	\$50
Re-Inspection	\$1,200	\$1,200	\$30	\$1,200
Rescue Recovery	\$0	\$5,000	\$0	\$5,000
Reviews/Request	\$1,200	\$1,000	\$8,466	\$1,200
<i>Sub-Total</i>	\$174,130	\$186,350	\$275,341	\$249,450
FINES				
Non-Parking	\$158,145	\$182,250	\$190,016	\$194,954
Parking	\$720	\$500	\$319	\$500
Warrants/CAPIAS	\$3,600	\$3,600	\$1,321	\$1,800
State Law - Class C	\$12,000	\$12,000	\$13,813	\$12,000
<i>Sub-Total</i>	\$174,465	\$198,350	\$205,469	\$209,254
INTEREST & INVESTMENT INCOME				
Interest	\$2,009	\$0	\$832	\$452
<i>Sub-Total</i>	\$2,009	\$0	\$832	\$452
OTHER REVENUE				
USPS Contract Unit	\$5,000	\$5,000	\$5,000	\$5,000
Refunds/Bank Credits	\$0	\$0	\$3,258	\$0
Miscellaneous	\$0	\$0	\$24,960	\$0
Adjustment to Revenue	\$0	\$0	-\$60	\$0
City Attorney Reimbursables	\$0	\$0	\$0	\$0
City Engineer Reimbursables	\$0	\$0	\$0	\$0
Other Reimbursables	\$3,600	\$12,000	\$36,334	\$12,000
Room Rental - Community Center	\$300	\$0	\$75	\$75
Parker County		\$32,592	\$36,334	\$15,000
Accident Reports	\$300	\$0	\$276	\$0
Payment in Lieu of Land	\$0	\$0		\$0
<i>Sub-Total</i>	\$9,200	\$49,592	\$106,177	\$32,075
TRANSFERS				
Tourism & Special Events	\$5,669	\$2,455	\$0	\$0
Water	\$97,856		0	29,979
Wastewater	\$15,215		0	0
Solid Waste			0	0
Intrafund Transfer (From General Fund Reserve)			0	0
<i>Sub-Total</i>	\$118,740	\$2,455	\$0	\$29,979
General Fund Revenue Total	\$2,651,722	\$2,709,197	\$2,829,590	\$2,925,764

General Fund Revenues by Category

Ad Valorem Maintenance & Operating (Property Taxes)

Ad Valorem taxes, better known as property taxes, are the City's largest source of revenue. For FY 2015-16 the City is projecting \$1,214,397 in property tax revenue, which 41.5% of total General Fund revenues.

The property tax projection includes Maintenance & Operation (M&O) collection at the City's current overall tax rate of \$0.4605 per \$100 valuation. The Ad Valorem projection also includes a delinquency tax collection of 0.5% of M & O taxes. The City's auditor has directed staff to include the Interest & Sinking fund (I & S) property taxes in the Debt Service Fund. Please note the final calculation of M&O and I&S tax rates is made by the Parker County Appraisal District and will be provided to the City in August.

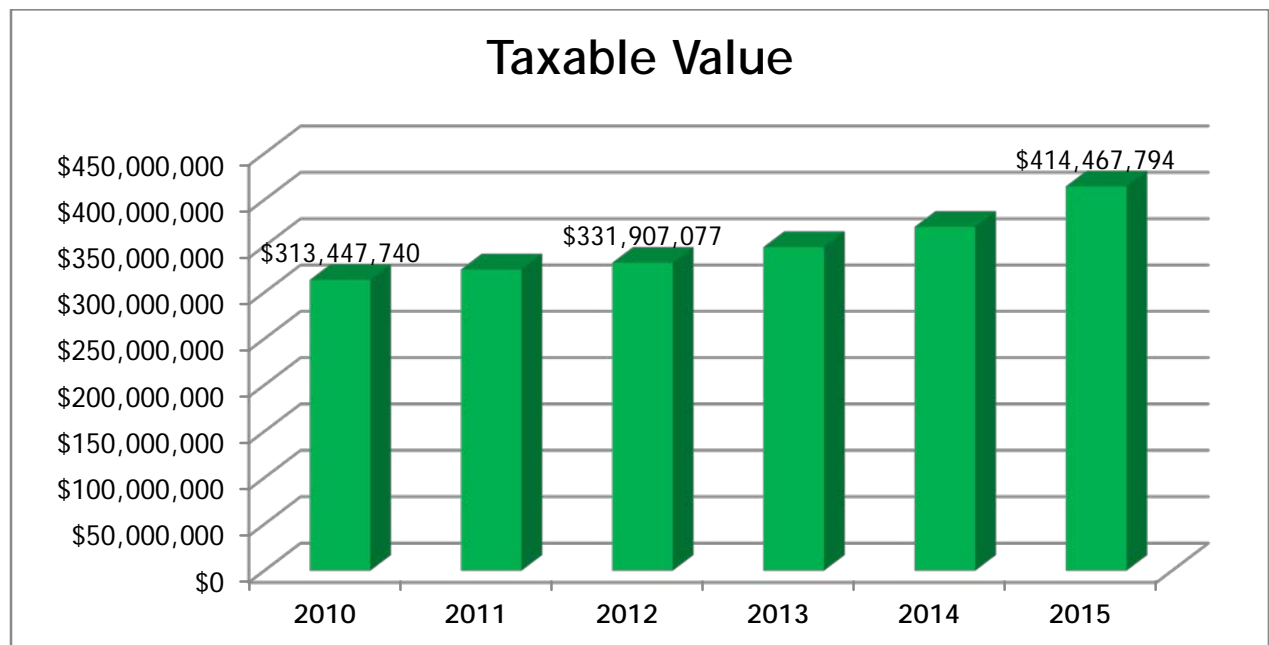
Property Tax Base

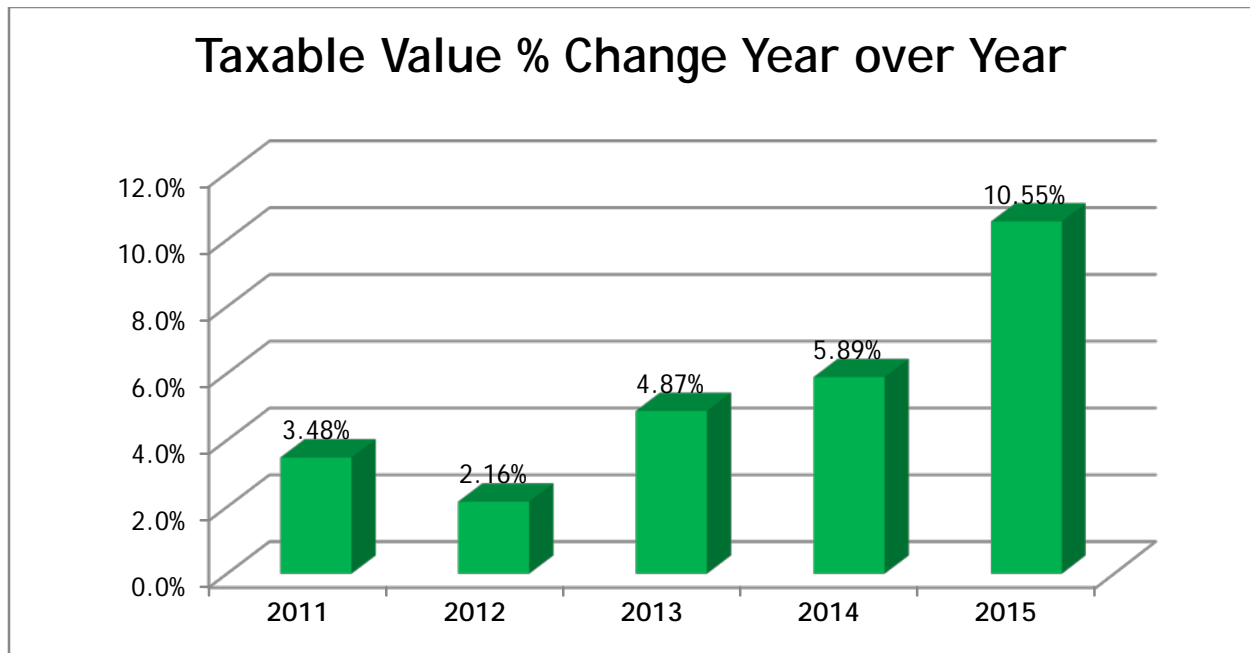
The City's property tax base has grown in the past year. Parker County Appraisal District is charged with determining the value of assessed property in the City. The Parker County Appraisal District determines the total value, exempt value, and taxable value.

The City's commercial tax base grew substantially this past year with the completion of the Texas Health Outpatient Center at Willow Park. The City anticipates an increase in the tax base over the next few years with the expansion of the apartment complex, and new commercial development centered around the Crown Pointe Boulevard area.

The 2015 taxable value of assessed property is \$414,467,794. The 2015 value is \$43,732,435 over the 2014 value, an 11.8% increase in the tax base.

The 2015 adjusted taxable value of assessed property is \$344,628,945. The 2015 value is \$36,698 over the 2014 value, a 10.6% increase in the tax base.





Future Tax Base Issues

The growth in the taxable base can largely be contributed to commercial development. The City's largest taxpayer is the Village at Crown Pointe apartments. With completion of the construction of the apartments, the taxable value of the apartment complex went from \$6,415,100 to \$17,660,720. The City's top ten tax payers represent 11.1% of the City's overall tax base.

One area of concern in the City's tax base is the increasing amount of exempt property. Each year more properties qualify for different exemptions such as the 65-and over tax freeze. In addition the State Legislature has given serious consideration to additional homestead exemptions, lowering a city's roll back rate, and appraisal caps should any of these items become law it would directly limit the amount of revenue the city would be able to collect.

Tax Rate

The City's property tax collection is calculated by the Parker County Appraisal District using a series of formulas. The basic estimate for property tax revenue is:

$$\text{Tax Base} \times \text{Tax Rate} = \text{Tax Liability}$$

The formula varies in the sense that the City has two tax rates; Maintenance & Operations and Interest & Sinking Funds (Debt Service). The City's Interest & Sinking fund rate (I&S) is calculated first. I&S rate is calculated to ensure coverage of the City's debt. The I&S rate is calculated and effectively set by the Parker County Appraisal District. At the direction of the City's Auditor the I&S portion of the tax rate is accrued as a revenue stream for the Debt Service Fund. The Maintenance & Operations rate (M&O) is the rate that used to fund General Fund operations.

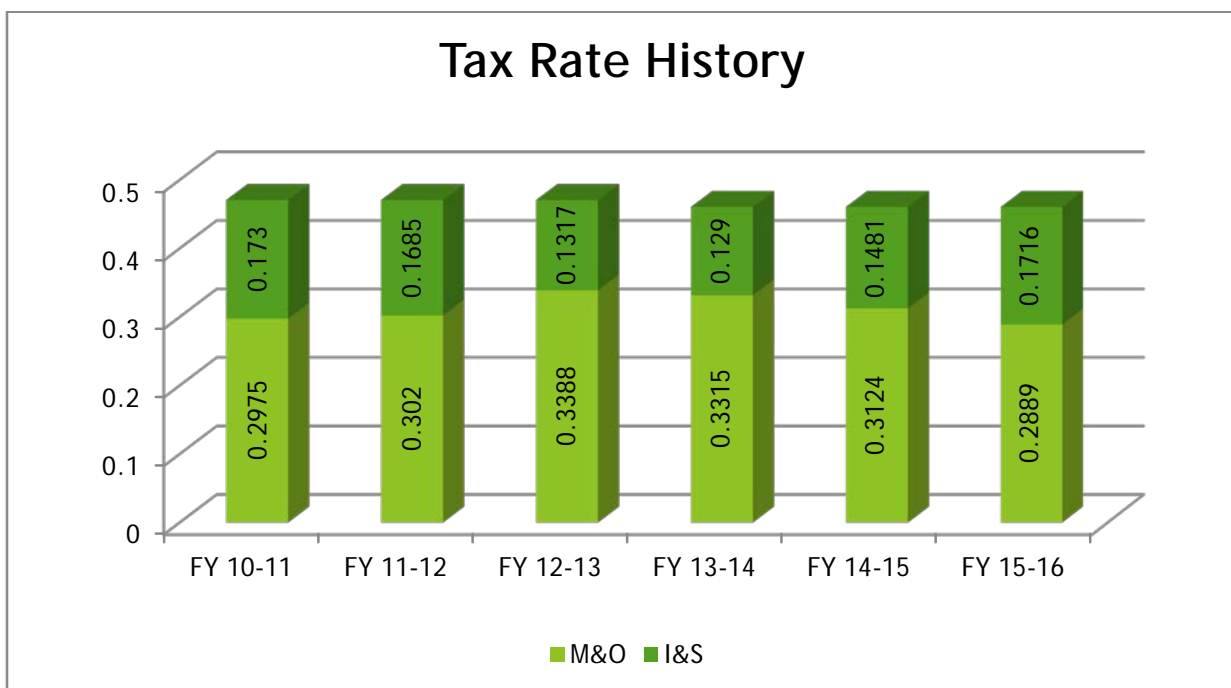
At the city's annual strategic planning session in June there was a clear consensus from the Mayor and City Council to keep the tax rate at its current rate. The City Council prioritized Wastewater infrastructure, Water infrastructure, Streets Infrastructure, Economic Development, Creation of City Charter and Staffing as the city's top strategic goals.

For the FY 2015-16 Budget Year, the Mayor and Staff are recommending the City keeps the overall tax rate the same as the FY 2013-14 and FY 2014-15 Ad Valorem (Property) tax rate at \$0.4605 per \$100 valuation.

Tax Rate History

The City Willow Park has maintained a very steady, conservative tax rate. For FY 2015-16 it is recommended to keep the tax rate at the same rate for the third consecutive year.

Tax Rate	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16
M & O	0.302	0.3388	0.3315	0.3124	0.2889
I & S	0.1685	0.1317	0.129	0.1481	0.1716
Total Tax Rate	0.4705	0.4705	0.4605	0.4605	0.4605



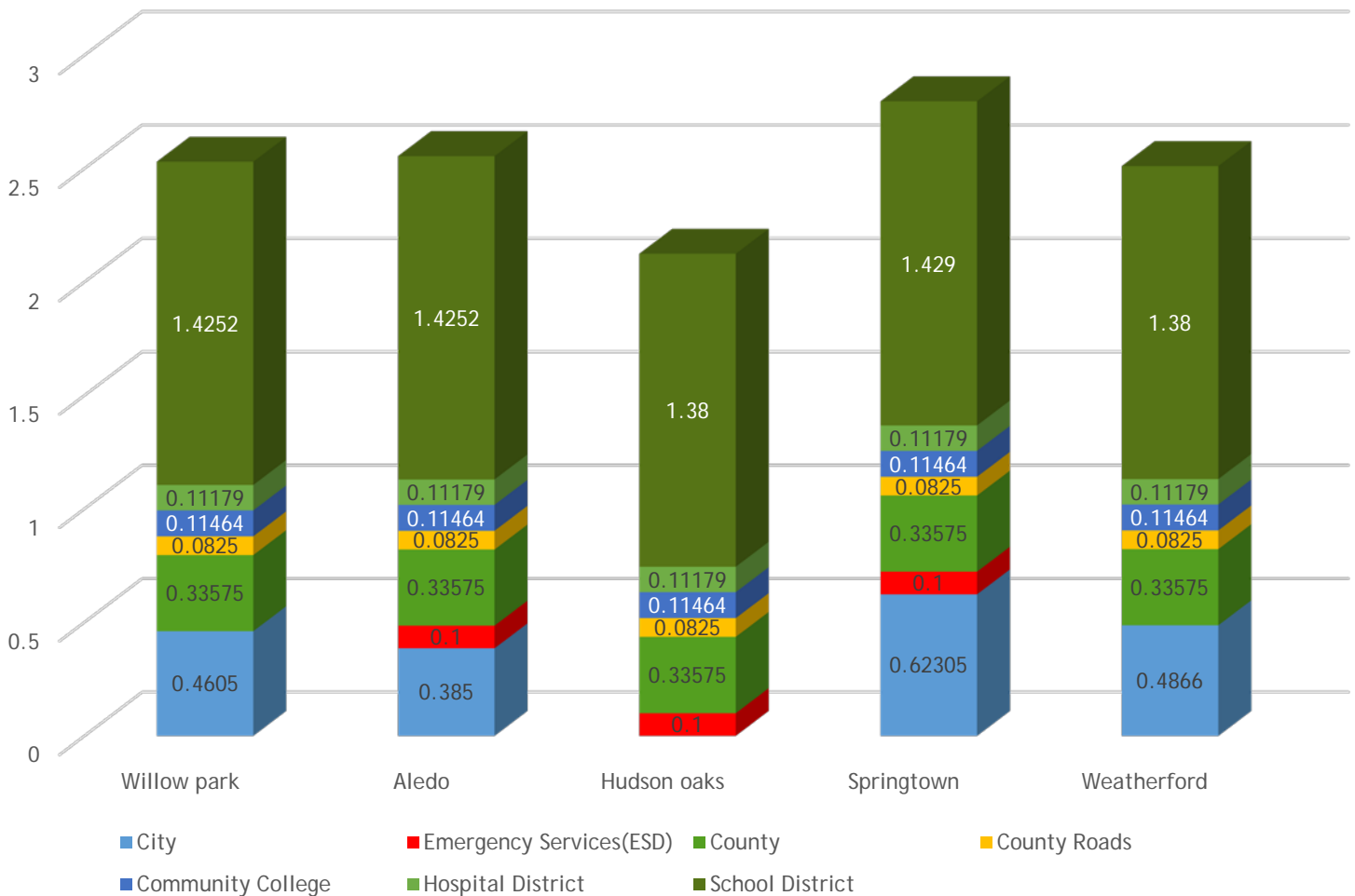
Tax Rate Comparison

The City of Willow Park has a low tax rate. When comparing Willow Park with its benchmark cities, Willow Park has an overall below average tax liability for its citizens.

Parker County Benchmark Cities

City Name:	Willow park	Aledo	Hudson oaks	Springtown	Weatherford
City	0.4605	0.385	0	0.62305	0.4866
Emergency Services(ESD)		0.1	0.1	0.1	
County	0.33575	0.33575	0.33575	0.33575	0.33575
County Roads	0.0825	0.0825	0.0825	0.0825	0.0825
Community College	0.11464	0.11464	0.11464	0.11464	0.11464
Hospital District	0.11179	0.11179	0.11179	0.11179	0.11179
School District	1.4252	1.4252	1.38	1.429	1.38
Combined Tax Rate	2.53038	2.55488	2.12468	2.79673	2.51128
Average Benchmark Tax Rate		2.4968925			

Parker County Benchmark Cities



Sales & Use Taxes

Sales & Use taxes are the City's second largest revenue stream. For FY 15-16 Sales & Use taxes are projected at \$842,352 which is 28.8% of the General Fund's total revenues. The City has seen steady growth in Sales Tax over the past three years. Sales taxes are collected by the State Comptroller and remitted to the City on a monthly basis. The City's Sales Tax collection consists of current period, prior period, and future period collections. The City's total projected sales tax collection for FY 2015-16 is \$824,246, which is a 2.85% increase in over the anticipated FY 2014-15 collection.

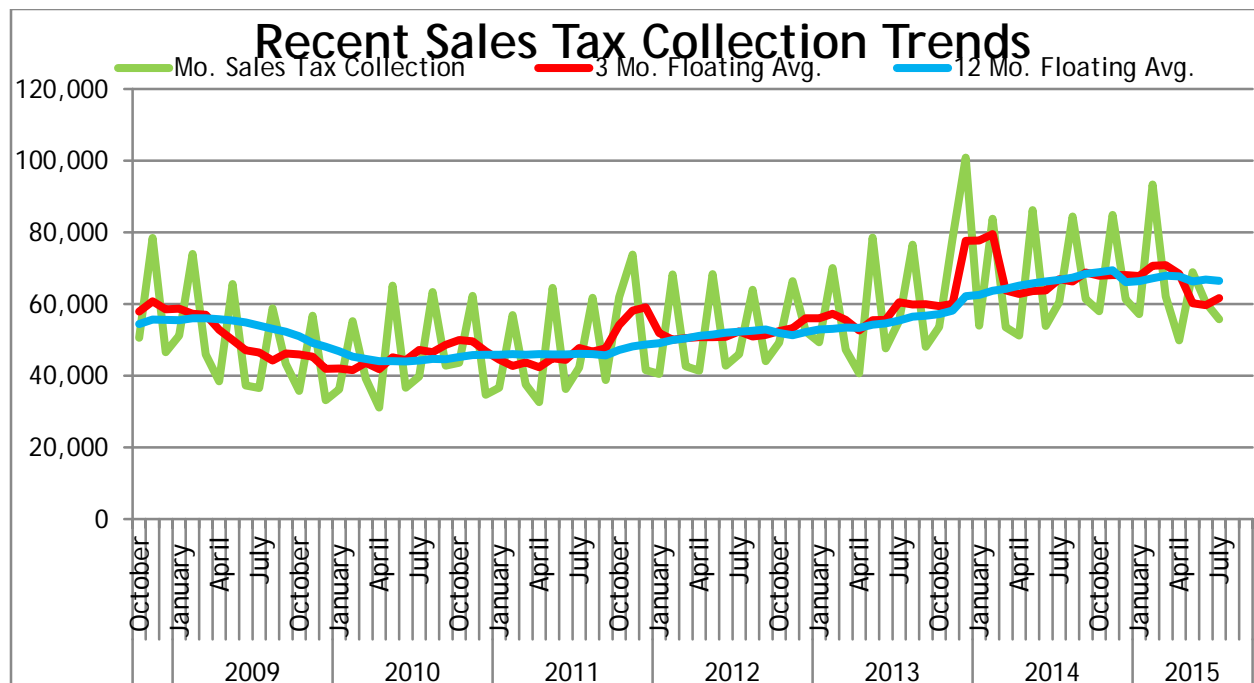
For the current budget year, FY 2014-15 Sales tax projections came in below original budget projects due to a mid-year audit by the State Comptroller. FY 2015-16 sales tax projections have been based on the downsized collection numbers.

Use Taxes

The city collects a mixed beverage tax on alcoholic beverages prepared licensed commercial businesses. The city's mixed beverage tax collections are projected at 18,106 for the upcoming budget year.

Sales Tax History

Year	Annual Collection
FY 2008-09	\$577,310
FY 2009-10	\$550,583
FY 2010-11	\$584,998
FY 2011-12	\$626,432
FY 2012-13	\$746,765
FY 2013-14	\$793,378
FY 2014-15	\$652,009 *2 months remaining



Franchise Fees

The FY 2015-2016 Franchise Fees are projected at \$347,805, which is 11.9% of the General Fund. Franchise Fees are essentially right-of-way charges that apply to major utilities for operating in public spaces. Most Franchise Fees are set by the State and allow local municipalities to collect a fixed percentage or rate to the utility's operations within the City Limits. Franchise Fees are a relatively stable source of revenue for the City. The one variable the City experiences in Franchise Fees is the number of customers using the service, for example as more household move to cell phones and stop carrying home phone service the City sees a decrease in the AT&T Franchise Fee.

Beginning in FY 2014-15 the city began collecting a franchise Fee for the city's Water and Wastewater Utilities. The Water and Wastewater Utility Franchise Fee is based on 5% of gross water and wastewater sales. The existence of the Public Utility Franchise Fee has reduced the need for any inter-fund transfers between the General and Water Fund.

Development Fees

FY 2014-15 Development Fees are projected at \$249,450 which is 8.5% of the General Fund. Development Fees are the charges the City applies for plan review, permitting processes, inspection processes, and contractor registrations. This current budget year, FY 2014-15, the City Council adopted a new fee schedule in-line with our area cities and to ensure Development Fees collected cover the cost associated with plan review, permitting and inspection processes.

Fines

FY 2015-16 Fines are projected at \$209,254, which is 7.2% of the General Fund. The Municipal Court collects Fines levied by the City. Fines mostly consist of speeding tickets, moving violations, and municipal code violations. Projected Fine revenue was calculated based on a 75% collection rate of anticipated tickets, coupled with past performance in areas such as warrant collection. Please note that the Fine revenue shown is only the portion of the fine that is collected and kept by the City. The City is charged with collecting the State's portion of a fine and remitting that portion to the State. This current budget year, FY 2014-15, the City Council adopted a new fee schedule in-line with our area cities.

Note of Fines as a part of the City Budget

This past year a lot of national media attention was focused on the events of Ferguson, Missouri, a small town that drew a disproportionately large share of its annual budget from fines. The city has gone to great strides to ensure that Police Department and Municipal Court are professionally run. There are internal processes in place to have any complaints against the Police Department or Municipal Court reviewed internally by the department and externally by the City Administrator and City Attorney. It should also be noted that the share of revenue the city draws from fines relatively low in comparison to the cost of running a Police Department and Municipal Court. In all Fines generate \$209,254 for the annual budget, while the combined Municipal Court and Police Department cost the city \$1,195,609. Fine revenue in turn equates to 17.5% of the combined Municipal Court and Police Departments annual budget.

Revenue to Expense Comparison for Municipal Court & the Police Department

Revenues		Expenses	
Fines	\$209,254	Municipal Court	\$ 129,303
		Police Department	\$1,066,306
Sub-Total	\$209,254	Sub-Total	\$1,195,609

Interest & Investment Income

The Cash Flow Analysis exposed that the City is receiving very little interest for the amount of cash it keeps in its depository. To correct for this issue, the City is currently going through a depository Request for Proposals (RFP) process to place the City's funds in higher interest bearing accounts effective on October 1, 2015. In previous years, the City's investment income had been rolled back into investments (mainly Certificates of Deposit) and not utilized for revenue purposes. With the City's new financial policies in place, staff has put forward an asset transfer plan to begin utilizing the City's investments to pay for capital improvements such as the planned road repairs. Because the investment funds are being liquidated for use this revenue source will be shown as use of fund balance in the Transfers section of the budget. For the FY 2015-15 Budget Year, the Interest & Investment Income is projected at a very conservative \$452, but should become a viable source of revenue in future years.

Other Revenue

The City collects a variety of revenue from different sources that do not fit in the above categories. Items such as the Post Office contract, insurance reimbursements, and pass through reimbursable items are included in this revenue category. These items for the most part are unpredictable, but need a place to be accounted for when received. For the FY 2015-16 Budget Year the Other revenue category is projected at \$32,075, which is 1.1% of total General Fund revenues.

Transfers & Use of Fund Balance

FY 2015-16 Transfers are projected at \$29,979, which is 1% of the General Fund. The Transfer & Use of Fund Balance revenue section accounts for any revenue the General Fund receives from any of the City's other funds and notes any use of the General Funds fund balance accounts that are not part of current annual operating revenues. One of the biggest challenges the City faced in past years was the fact that the City was operating a deficit in its major funds largely due to inter-fund transfers and lack of account for intra-fund transfers (Use of Fund Balance). This Administration has ended the practice of using transfers and fund balances to balance the budget. The City Budget now balances sources and uses of funds to ensure current revenues are used for current expenditures, and one-time revenues are used for one-time expenditures.

With exception of administrative transfers, all inter-fund and intra-fund transfers are treated as one-time revenue sources. FY 2015-16 Budget includes an administrative transfer from the Water Fund for approximately 20% of the cost of the new Public Works streets/drainage division. Beginning with the upcoming budget year, FY 2015-16 the city will end the practice of making an administrative transfer from the Tourism Fund to the General Fund.

Use of One-Time Revenues (Capital Improvement Budget)

While not specifically part of the General Fund Budget it should be noted that city intends to cash in a \$125,140 Certificate of Deposit for one-time capital expenditures in FY 2015-16. The FY 2015-16 Capital Improvement Budget will be detailed in separate document.

General Fund Expenditures

The General Fund's expenditures is the most complex part of the city's annual budget. The General Fund's operating budget makes up the core what the public considers "the city". While General Fund Revenues are calculated on total fund basis, the General Fund's expenses are managed through seven separate operating departments; administration, development services, fire, municipal court, police, and public works: parks, roads, & facilities. Each department's expenditures are classified into an expenditure category. The expenditure categories include; personnel, supplies & maintenance, operations, utilities, contractual services, capital outlay, and debt services & transfers. Department budgets are then further organized into line-item budgets for each expenditure category.

The individual department budget templates have been reconfigured this year to streamline the documents and make it easier to drill down and examine the detail behind each line-item budget.

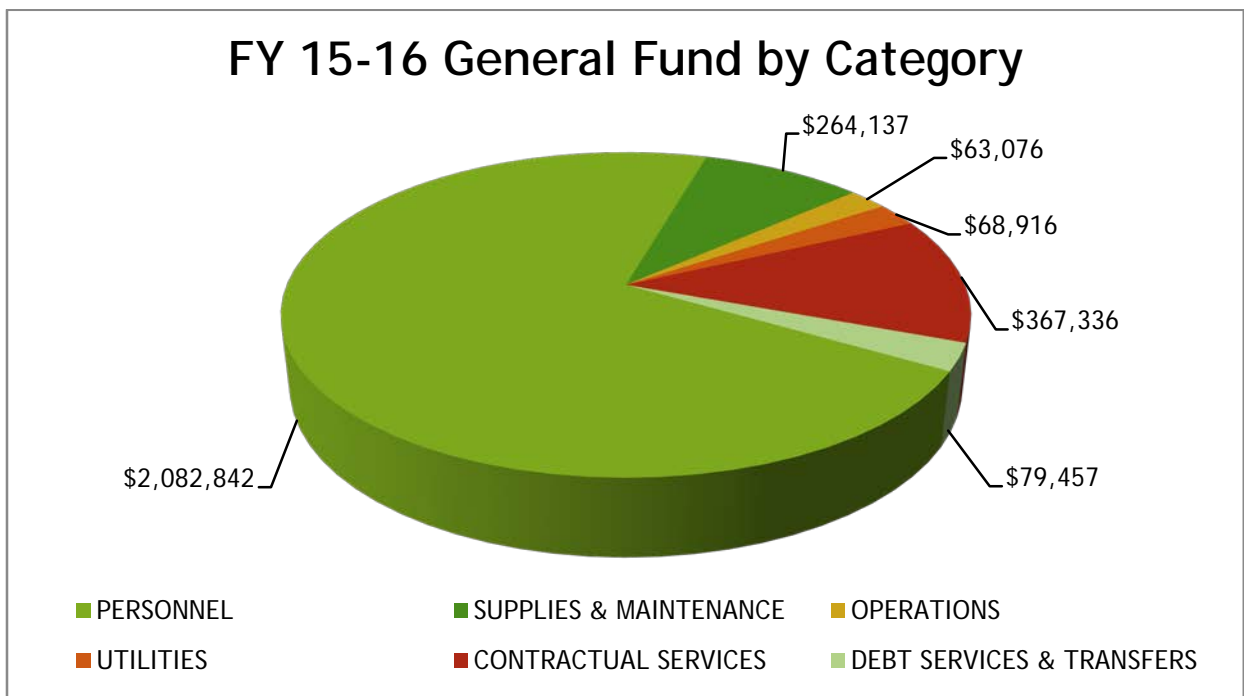
FY 2015-16 General Fund Expenses									
General Fund	Administration	Dev. Services	Fire	Legislative	Municipal Ct.	Police	Public Works	General Fund Sub-Total	Category % of GF
Personnel	176,844	96,194	574,919	79,426	95,252	919,368	140,839	2,082,842	71.2%
Supplies & Maintenance	13,150	8,290	52,240	4,630	3,590	69,835	112,402	264,137	9.0%
Operations	12,080	6,420	9,364	21,200	4,240	9,172	600	63,076	2.2%
Utilities	600	0	1,800	0	0	300	66,216	68,916	2.4%
Contractual Services	56,921	96,321	33,900	70,921	26,221	67,631	15,421	367,336	12.6%
Capital Outlay	0	0	0	0	0	0	0	0	0.0%
Debt Services & Transfers	79,457	0	0	0	0	0	0	79,457	2.7%
General Fund Sub-Total	339,052	207,225	672,223	176,177	129,303	1,066,306	335,478	2,925,764	
Department % of GF	11.6%	7.1%	23.0%	6.0%	4.4%	36.4%	11.5%		

General Fund Expenditures by Category

Each department's expenditures are classified into an expenditure category. The expenditure categories include; personnel, supplies & maintenance, operations, utilities, contractual services, capital outlay, and debt services & transfers. Section III of the Budget includes a detailed line-item explanation of every department's budget request.

FY 15-16 General Fund Expenditures by Category

Category	FY 14-15 Expenditure	% of General Fund
PERSONNEL	\$2,082,842	71.2%
SUPPLIES & MAINTENANCE	\$264,137	9.0%
OPERATIONS	\$63,076	2.2%
UTILITIES	\$68,916	2.4%
CONTRACTUAL SERVICES	\$367,336	12.6%
CAPITAL OUTLAY	\$0	0.0%
DEBT SERVICES & TRANSFERS	\$79,457	2.7%
General Fund	\$2,925,764	

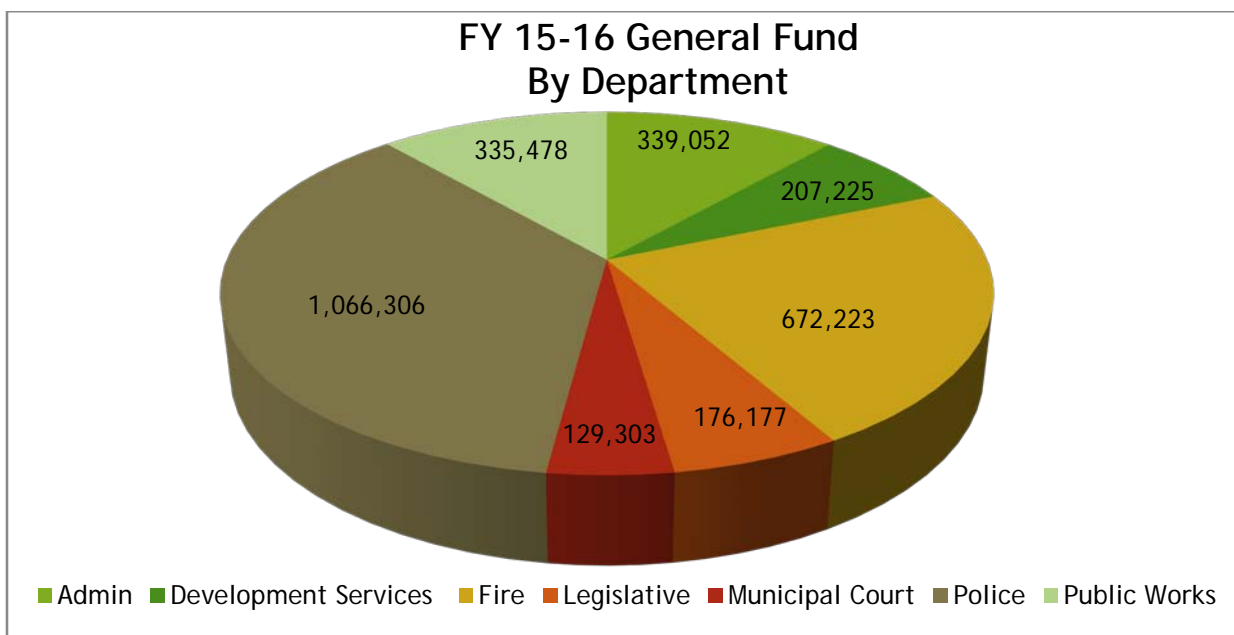


FY 15-16 General Fund by Department

The General Fund's expenses are managed through seven separate operating departments; administration, development services, fire, legislative services, municipal court, police, and public works: parks, roads, & facilities.

FY 2015-16 General Fund		
Administration	339,052	11.6%
Dev. Services	207,225	7.1%
Fire	672,223	23.0%
Legislative	176,177	6.0%
Municipal Ct.	129,303	4.4%
Police	1,066,306	36.4%
Public Works	335,478	11.5%
<i>General Fund Sub-Total</i>	2,925,764	

FY 15-16 General Fund by Department



Major & New Expenditure Items

FY 2015-16 General Fund achieved the major goals it was designed to meet.

- The General Fund allocates the equivalent of 1/8 of a cent from Sales Tax collection for a Road maintenance program.
- The General Fund allocates the equivalent of 1/8 of a cent from Sales Tax collection for an Economic Development program.
- The General Fund meets the funding needs for the new fleet items requested including a five new police SUVs to replace expiring patrol cars, a grade-all, hot mix trailer, asphalt laydown, milling machine, and two new mowers through issuance of a Certificate of Obligation
- The General Fund add two new positions a fire inspector and streets supervisor.
- Allows the city to create a separate streets/drainage maintenance crew

General Fund Departments

The General Fund is the only fund that is sub-divided into departments. Each department is its own organizational unit, with its own operating budget. Department Directors are in charge of ensuring their departmental spending stays within the expenditure category and does not exceed the bottom line department budget.

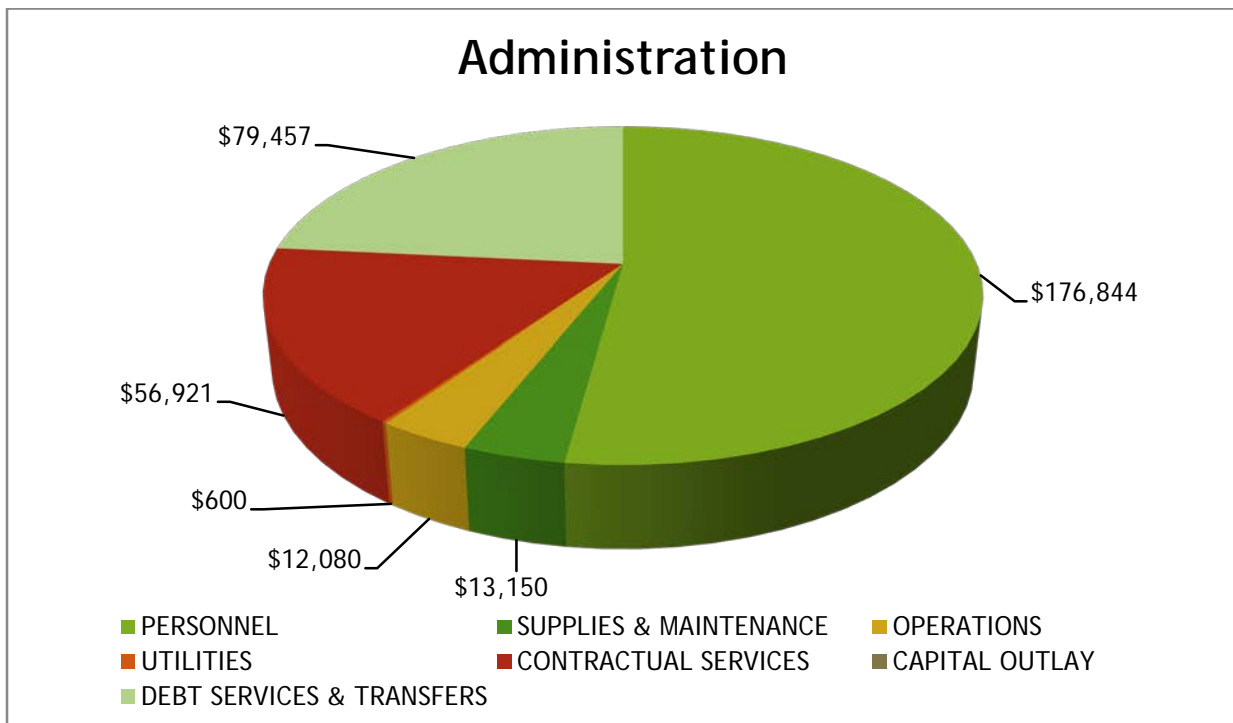
The detailed department budgets are included in Section III of the Budget Document. Departmental budgets are organized the same. Each department budget includes an overall line-item, summary pages for each expenditure category, justification pages for each expenditure category, detail pages for each expenditure category, departmental organization chart, departmental narrative, departmental goals, and departmental performance measures.

What follows below is an overview of each department.

Administration

The Administration Department is responsible for a wide range of functions; departmental support, finance operations, human resources, utility billing operations and the general running of the organization. The mission of the Administration Department is to operate a cost effective, customer oriented department whose actions are transparent to the taxpayers resulting in innovative solutions and quality results for a government that effectively serves the citizens of Willow Park. Changes include the funding of a summer administrative intern that was left out of last year's budget.

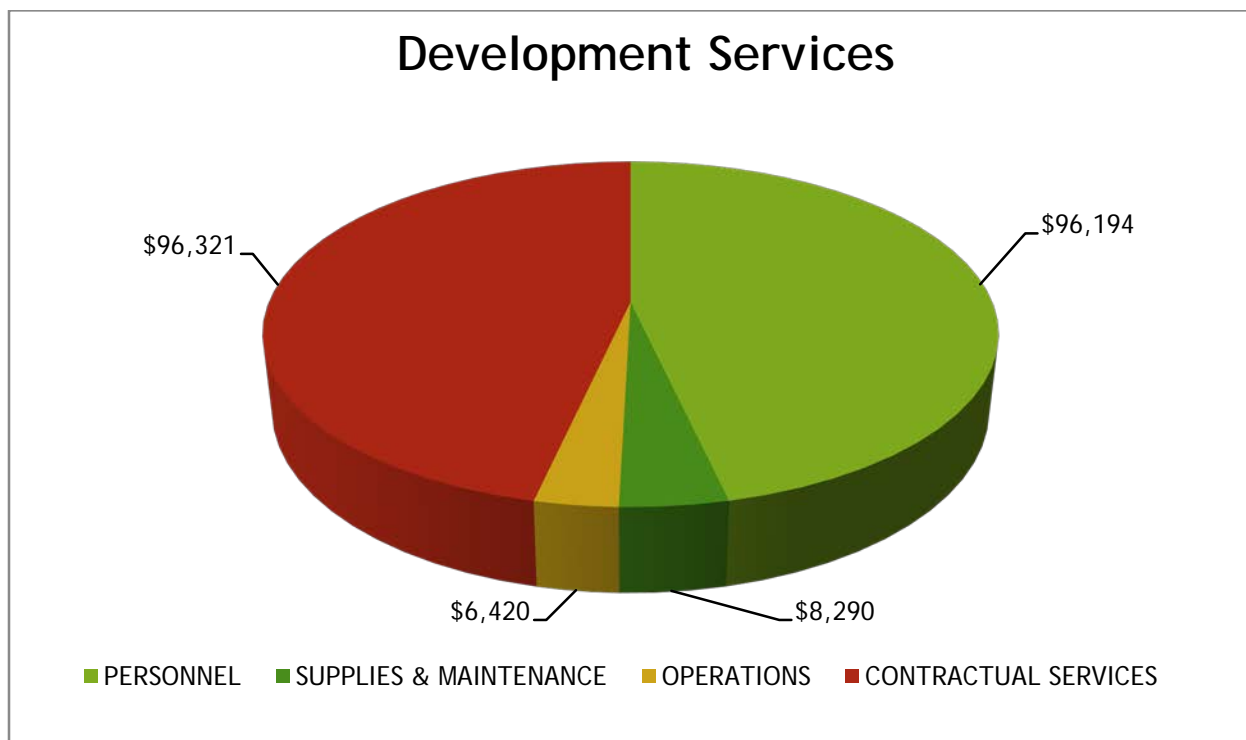
Category	FY 15-16 Budget	% of Department
PERSONNEL	\$176,844	52.2%
SUPPLIES & MAINTENANCE	\$13,150	3.9%
OPERATIONS	\$12,080	3.6%
UTILITIES	\$600	0.2%
CONTRACTUAL SERVICES	\$56,921	16.8%
CAPITAL OUTLAY	\$0	0.0%
DEBT SERVICES & TRANSFERS	\$79,457	23.4%
DEPARTMENT TOTAL	\$339,052	



Development Services

The Development Services department is responsible for the health, safety, and quality of life of citizens of Willow Park through the regulation of land, building development, and property maintenance. Changes for the Development Services Department include upgrading the current Permit Tech position to Development Coordinator and the licensing of G.I.S. mapping software.

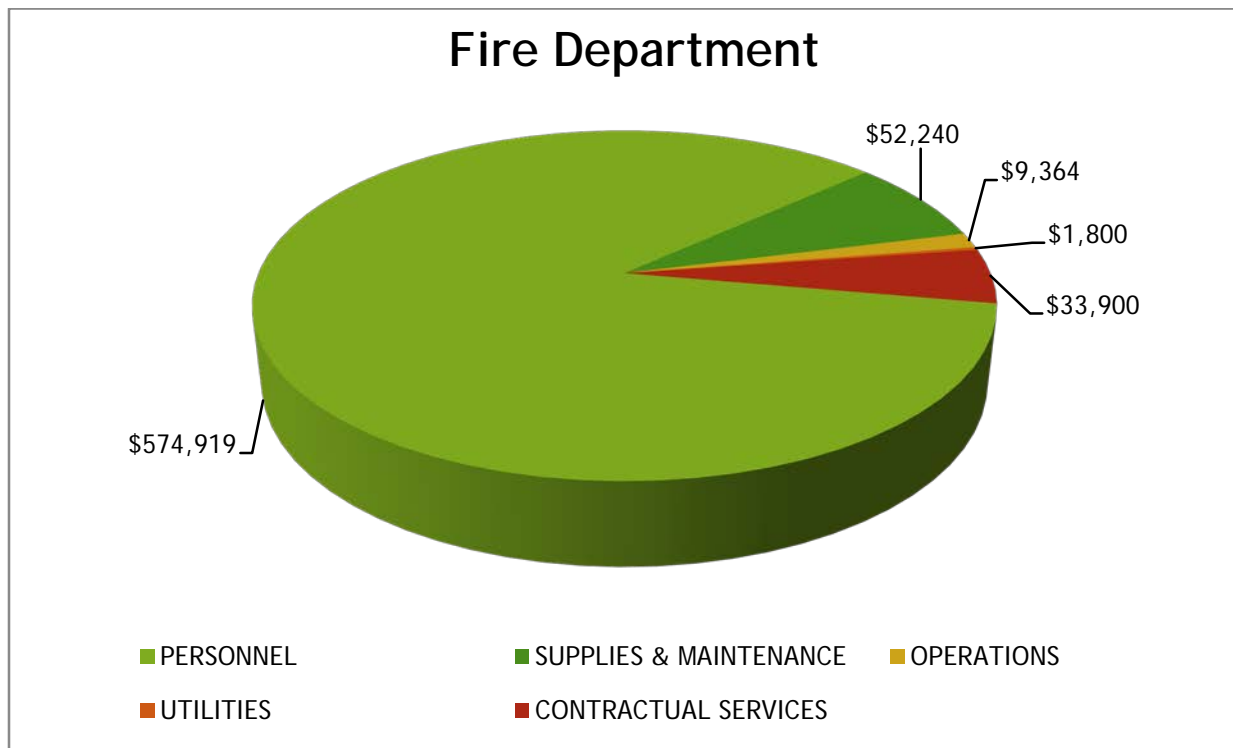
Category	FY 15-16 Budget	% of Department
PERSONNEL	\$96,194	46.4%
SUPPLIES & MAINTENANCE	\$8,290	4.0%
OPERATIONS	\$6,420	3.1%
UTILITIES	\$0	0.0%
CONTRACTUAL SERVICES	\$96,321	46.5%
CAPITAL OUTLAY	\$0	0.0%
DEBT SERVICES & TRANSFERS	\$0	0.0%
DEPARTMENT TOTAL	\$207,225	



Fire/Rescue Department

Willow Park Fire/Rescue Department is responsible for the health, safety, and welfare of the Citizens of Willow Park by providing fire prevention, fire education, fire suppression, emergency medical services, emergency management, and rescue services. Changes for FY 2015-16 include the addition of a fire inspector position. The fire inspector will be a hybrid administrative employee to assist with building inspections and fire marshal duties and an additional firefighter who will respond to calls during businesses hours, and provide additional coverage for firefighters on sick leave or vacation.

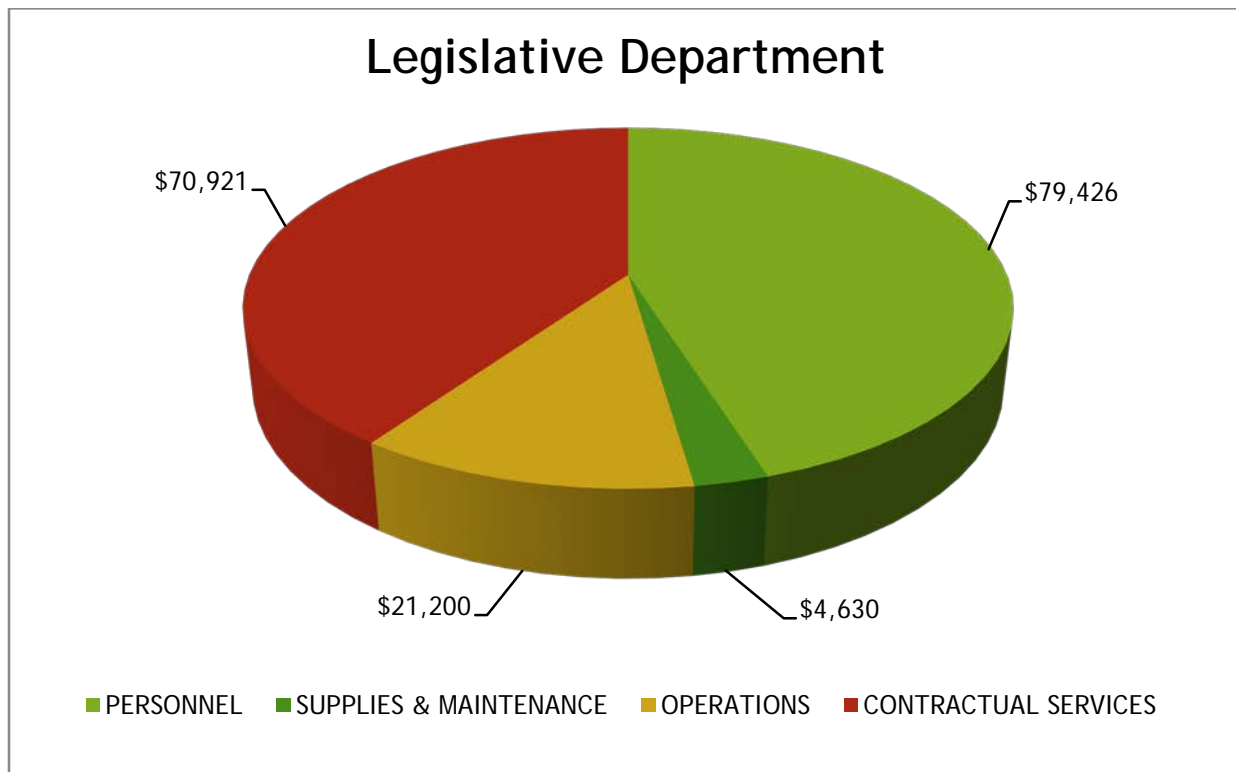
Category	FY 15-16 Budget	% of Department
PERSONNEL	\$574,919	85.5%
SUPPLIES & MAINTENANCE	\$52,240	7.8%
OPERATIONS	\$9,364	1.4%
UTILITIES	\$1,800	0.3%
CONTRACTUAL SERVICES	\$33,900	5.0%
CAPITAL OUTLAY	\$0	0.0%
DEBT SERVICES & TRANSFERS	\$0	0.0%
DEPARTMENT TOTAL	\$672,223	



Legislative Department

The Legislative Department includes the Mayor & City Council, the City Secretary's Office, and the City Attorney. The Legislative Department is responsible for the City's record management program. Changes for FY 2015-2016 include converting the City Secretary to a City Secretary/Assistant to the City Administrator to more closely reflect the job duties performed.

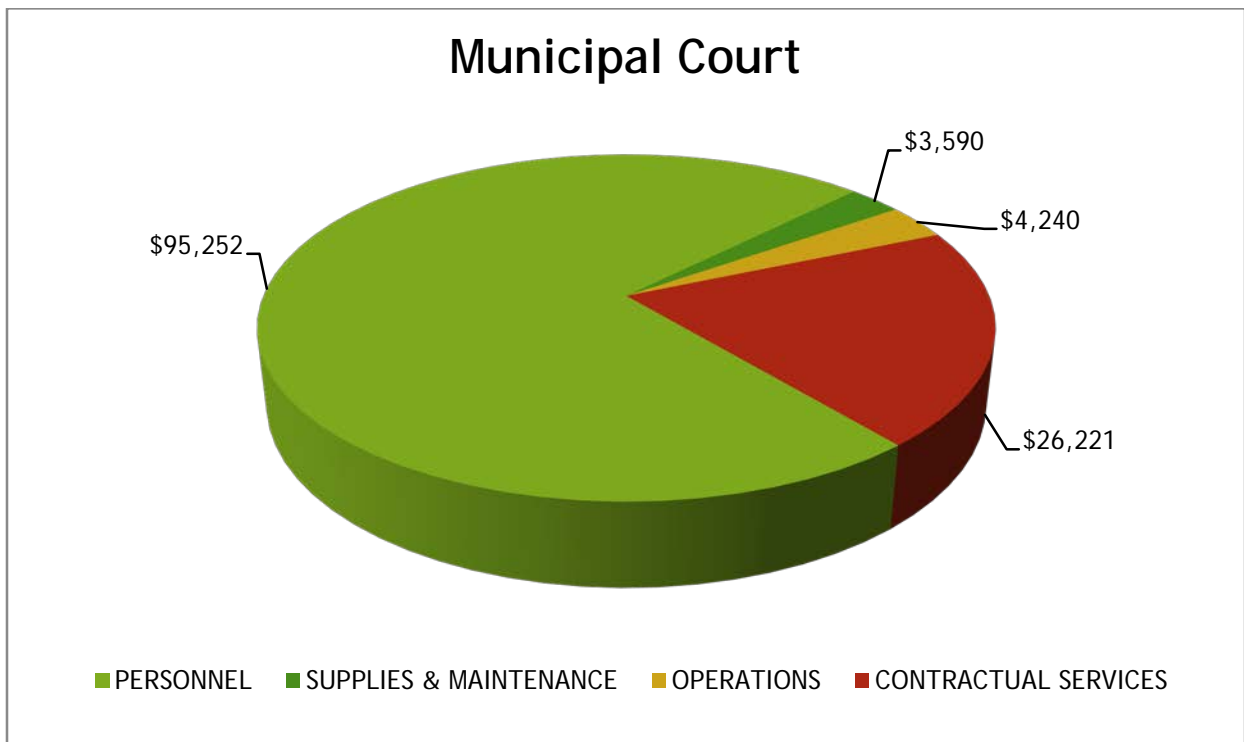
Category	FY 15-16 Budget	% of Department
PERSONNEL	\$79,426	45.1%
SUPPLIES & MAINTENANCE	\$4,630	2.6%
OPERATIONS	\$21,200	12.0%
UTILITIES	\$0	0.0%
CONTRACTUAL SERVICES	\$70,921	40.3%
CAPITAL OUTLAY	\$0	0.0%
DEBT SERVICES & TRANSFERS	\$0	0.0%
DEPARTMENT TOTAL	\$176,177	



Municipal Court

The Municipal Court strives to be a forum of Justice, remaining independent and impartial, ensuring the due process of law. The Municipal Court is responsible for the prompt and courteous processing of Class C Misdemeanors and municipal code violations. Changes to the Municipal Court for FY 2015-16 include a planned remodel of the Court Office.

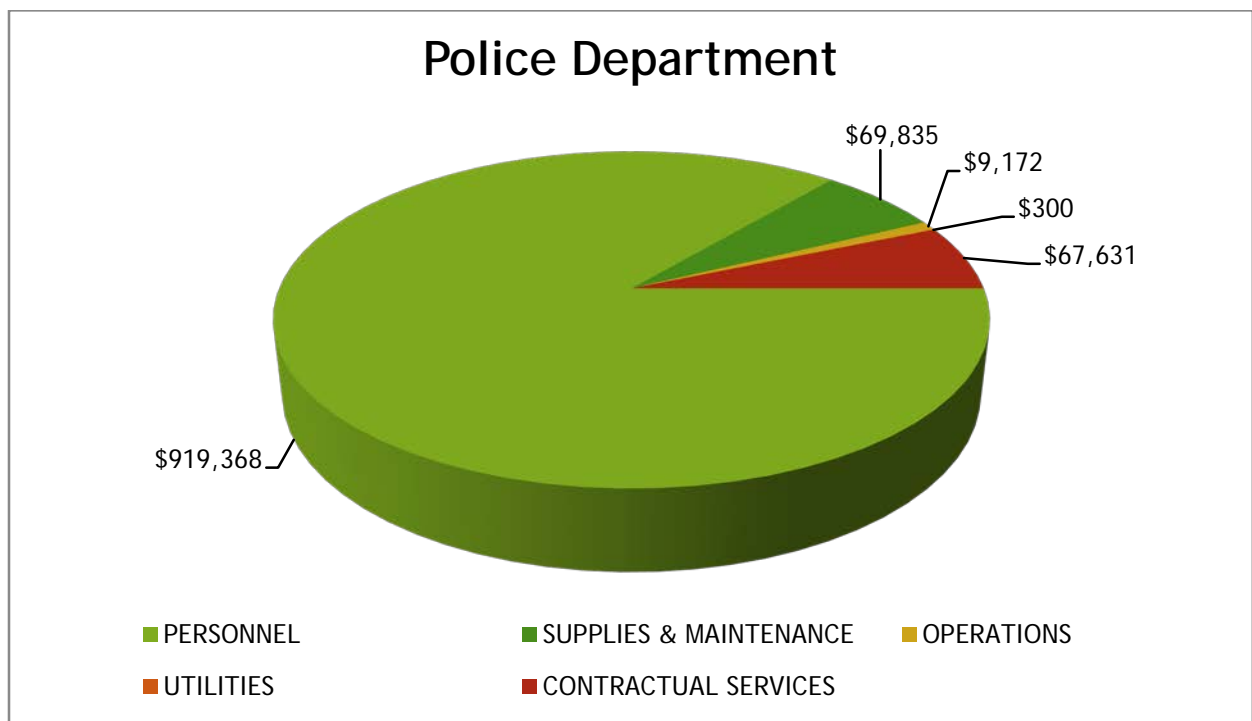
Category	FY 15-16 Budget	% of Department
PERSONNEL	\$95,252	73.7%
SUPPLIES & MAINTENANCE	\$3,590	2.8%
OPERATIONS	\$4,240	3.3%
UTILITIES	\$0	0.0%
CONTRACTUAL SERVICES	\$26,221	20.3%
CAPITAL OUTLAY	\$0	0.0%
DEBT SERVICES & TRANSFERS	\$0	0.0%
DEPARTMENT TOTAL	\$129,303	



Police Department

The Willow Park Police Department is responsible for the protection of lives, property and preserving the public peace for the Citizens of Willow Park by providing crime prevention education, community policing, criminal investigations, dispatch services, and emergency response services. Changes for FY 2015-16 Police Department include the purchase of five new SUVs to replace the outgoing patrol cars.

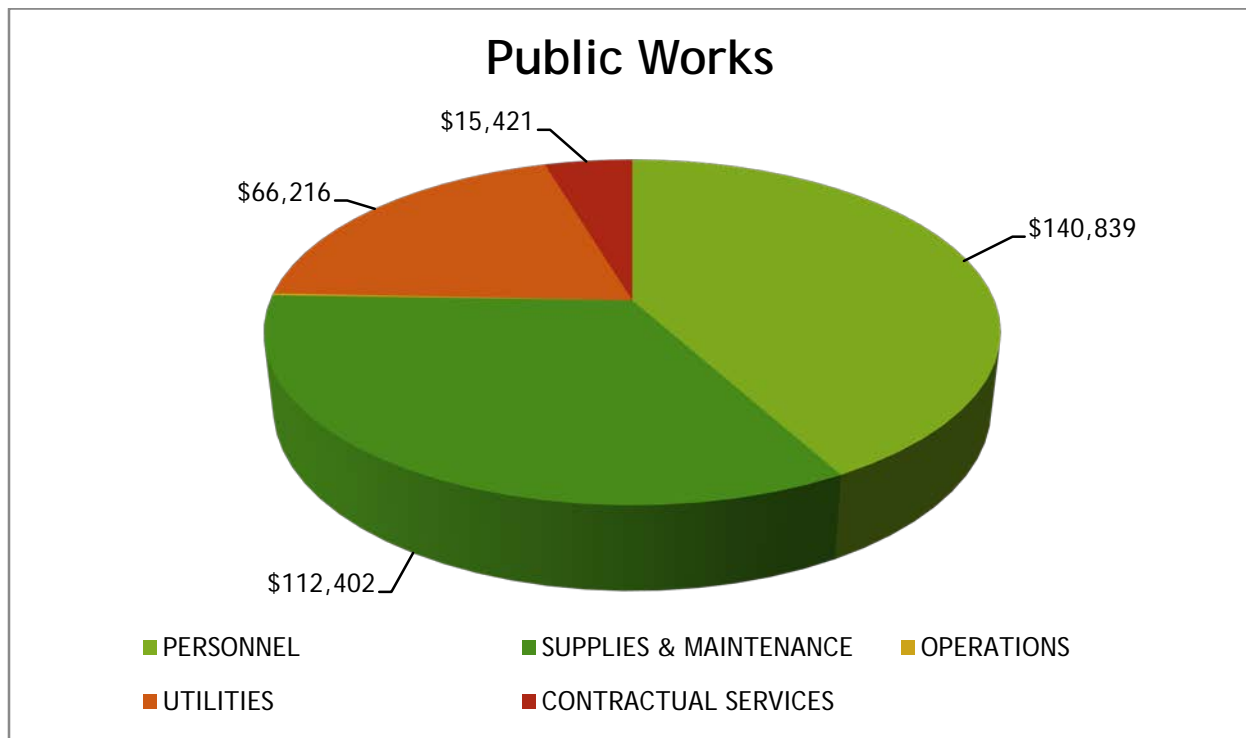
Category	FY 15-16 Budget	% of Department
PERSONNEL	\$919,368	86.2%
SUPPLIES & MAINTENANCE	\$69,835	6.5%
OPERATIONS	\$9,172	0.9%
UTILITIES	\$300	0.0%
CONTRACTUAL SERVICES	\$67,631	6.3%
CAPITAL OUTLAY	\$0	0.0%
DEBT SERVICES & TRANSFERS	\$0	0.0%
DEPARTMENT TOTAL	\$1,066,306	



Public Works: Parks, Roads & Facilities

The Public Works: Parks, Roads, & Facilities Department is the General Fund portion of the Public Works Department. The Parks, Roads, & Facilities division of Public Works is responsible for the maintenance and operations of the City's park system, roadway system, and facilities management for publicly owned property. The annual budget includes the equivalent of 1/8 of a cent sales tax funding for a road maintenance program. Changes for FY 2015-16 include a new Streets Supervisor position and a reorganized three person streets/drainage crew.

Category	FY 15-16 Budget	% of Department
PERSONNEL	\$140,839	42.0%
SUPPLIES & MAINTENANCE	\$112,402	33.5%
OPERATIONS	\$600	0.2%
UTILITIES	\$66,216	19.7%
CONTRACTUAL SERVICES	\$15,421	4.6%
CAPITAL OUTLAY	\$0	0.0%
DEBT SERVICES & TRANSFERS	\$0	0.0%
DEPARTMENT TOTAL	\$335,478	



General Fund Future Challenges

The General Fund is in very good shape for the upcoming year and beyond. Strong revenue forecasts and sufficient fund balances puts the General Fund on solid footing to meet its operational needs.

The upcoming challenges for the General Fund include developing and implementing a complete capital improvement plan. Over 120 sections of road are in need of some form of repair, city facilities are in failing condition, and the public safety building is outdated. Simply put the “big stuff” is what’s on the General Fund’s to do list. To accomplish these goals the city is going to have to enlist the support of the public through a General Obligation Bond Election and Charter Election.

The FY 2015-16 Budget addresses the city’s fleet replacement schedule, funding an on-going street maintenance program, and supporting an economic development program that were all noted as top concerns in last year’s budget.

It is the future capital needs of the City that are the most challenging. The City has righted the ship in many ways in terms of operations costs and management of fund balance. The next step is planning for the City’s future. So much of the City’s capital program in the past two years was making up for past inaction, that there is very little foreseeable room in the budget to address future costs.

The City’s capital needs are its greatest future concern. The city needs to spend this fall planning a bond program to take to the voters in spring 2016. The city will likely be asking voters to support a \$5,000,000 bond to pay for the most serious road repairs and a new public safety building.

Debt Service Fund

FY 2015-2016

Debt Service Overview

The Debt Service Fund is intended to receive revenue related to the issuance of debt and the payment of debt service for existing debt. The Debt Service fund is directly supported by the Interest & Sinking (I&S) portion for the City's Ad Valorem (property) tax. The I&S portion of the tax rate is calculated by the Parker County Appraisal District to ensure sufficient revenues to pay the annual principle and interest on the City's annual debt service. The Debt Service Fund is also used to receive transfers and make payments for debt service from the Water Fund. To avoid double counting debt service payments from the Water Fund as revenue, the Debt Service Fund budget will list and show the debt service obligations of the General Fund that are supported by property tax. The debt service related to the Water Fund will be noted in the Debt Service Fund, but will be budgeted for in the Water Fund.

Debt Service History

The City has three debt issuances all in the form of Certificates of Obligation (C.O.). A Certificate of Obligation is a debt instrument that is authorized by the City Council that pledges secure repayment through revenue from fees and property taxes. The city's debt issuance is managed by the First Southwest Company, a subsidiary of Plains Capital Bank. The City makes two annual debt service payments every year in February and August.

The City's three debt issuances are held by the General Fund and Water Fund; the series 2010, series 2012, and series 2014. Two the C.O. s are reorganizing and refinancing of old debt. The General Fund and Water Fund each pay a designated portion of the refinancing. The third debt issuance was the Certificate of Obligation issued in 2014 by the Water Fund to secure the Texas Water Development Board loan for phase one of the Water Line Rehabilitation project.

In FY 2014-15 the city reorganized its capital equipment and vehicle related debt service. The city refinanced a fire truck when the Fire Department converted from a non-profit organization into a full city department. In FY 2014-15 the city financed the purchase of a new Fire Department brush truck, Police Department CID vehicle, and a Public Works Department response vehicle. The principal and interest payments associated with these vehicles is accounted for through the Debt Service Fund budget.

FY 2015-16 Consolidated Debt Service Schedule

For the upcoming FY 2015-16 Budget Year the Debt Service Fund will make the appropriate payments for the City's debt issuance. The FY 2015-16 General Fund debt service payment is \$591,448 which will be paid by Interest & Sinking Fund Ad Valorem (Property) Taxes. The FY 2015-16 Water Fund debt service payment is \$444,738 which will be paid through water user charges.

FY 2015-16 Debt Service - General Fund

FY 2015-16 General Fund Debt Service			
Debt Issuance	Principal	Interest	Total Debt Service
Series 2010 -General	\$55,000	\$13,025	\$68,025
Series 2012 -General	\$330,000	\$92,150	\$415,800
2014 - Capital/Vehicle Financing	\$4,187	\$257	\$4,444
2015 - Future Issuance	\$50,000	\$24,516	\$74,516
FY 2014-15 Total - General Fund	\$439,187	\$129,948	\$591,448

FY 2015-16 Debt Service - Water Fund

FY 2015-16 Water Fund Debt Service			
Debt Issuance	Principal	Interest	Total Debt Service
Series 2010 - Water	\$235,000	\$32,125	\$267,125
Series 2012 -Water	\$90,000	\$21,050	\$109,300
Series 2014 -Water	\$30,000	\$10,788	\$40,788
2014 Capital/Vehicle Financing	\$25,617	\$1,908	\$27,525
FY 2015-16 Total - Water Fund	\$380,617	\$65,871	\$444,738

Series 2010

The Series 2010 debt was issued by Ordinance 620-10. The 2010 Series was a reorganization and refinancing of Series 1998 (Ordinance 418) and Series 2000 (Ordinance 464-00). The 1998 Series was the refinancing of Series 1985 (Ordinance 200-85) and the Series 1993 (Ordinance 332). The debt was originally issued for water system improvements & expansion, street improvements, City Hall improvements, and Fire station improvements. If this seems confusing, it's because it is. The 2010 Series is essentially the second major refinancing of the debt from public improvements made in the mid-1980's and early 1990's.

At the time of the Series 2010 issuance an eleven year debt service schedule was established for the General Fund and Water Fund.

Original 2010 Issuance

Debt Issuance	Principal	Interest	Total Debt Service
Series 2010 - General	\$ 610,000	\$ 128,138	\$ 738,138
Series 2010 - Water	\$2,055,000	\$ 325,533	\$2,380,533
Series 2010 - Total	\$2,665,000	\$ 453,672	\$3,118,672

For FY 2015-14, the City will be in year six of the 11 year repayment cycle. The FY 2015-16 Debt Service for series 2010 is paid at 3% interest. Both the General Fund and Water Fund will make a February and August payment.

FY 2015-16 General Fund Debt Service Payment for Series 2010 (6 of 11)

2010 Series Debt Issuance	Principal	Interest	Total Debt Service
General - Feb. 2014	\$ 55,000	\$ 6,925	\$ 61,925
General - Aug. 2014		\$ 6,100	\$ 6,100
Total -General	\$ 55,000	\$ 13,025	\$ 68,025

FY 2015-16 Water Fund Debt Service Payment for Series 2010 (6 of 11)

2010 Series Debt Issuance	Principal	Interest	Total Debt Service
Water - Feb. 2014	\$ 235,000	\$ 17,825	\$ 252,825
Water - Aug. 2014		\$ 14,300	\$ 14,300
Total -Water	\$ 235,000	\$ 32,125	\$ 267,125

Series 2010 Repayment Schedule											
Debt Information			Tax Portion				Utility Portion				
Fiscal Year	Payment Period	Coupon	Principal Payment	Interest Payment	Debt Service Payment	Annual Debt Service	Principal Payment	Interest Payment	Debt Service Payment	Annual Debt Service	Total Debt Service
FY 2010-11	02/15/2011	2.00%	55,000	7,388.61	62,388.61		235,000	23,133.61	258,133.61		
	08/15/2011			9,375.00	9,375.00	71,763.61		28,725.00	28,725.00	286,858.61	358,622.22
FY 2011-12	02/15/2012	2.00%	50,000	9,375	59,375		210,000	28,725	238,725		
	08/15/2012			8,875	8,875	68,250		26,625	26,625	265,350	333,600
FY 2012-13	02/15/2013	2.00%	45,000	8,875	53,875		220,000	26,625	246,625		
	08/15/2013			8,425	8,425	62,300		24,425	24,425	271,050	333,350
FY 2013-14	02/15/2014	3.00%	50,000	8,425	58,425		215,000	24,425	239,425		
	08/15/2014			7,675	7,675	66,100		21,200	21,200	260,625	326,725
FY 2014-15	02/15/2015	3.00%	50,000	7,675	57,675		225,000	21,200	246,200		
	08/15/2015			6,925	6,925	64,600		17,825	17,825	264,025	328,625
FY 2015-16	02/15/2016	3.00%	55,000	6,925	61,925		235,000	17,825	252,825		
	08/15/2016			6,100	6,100	68,025		14,300	14,300	267,125	335,150
FY 2016-17	02/15/2017	4.00%	55,000	6,100	61,100		245,000	14,300	259,300		
	08/15/2017			5,000	5,000	66,100		9,400	9,400	268,700	334,800
FY 2017-18	02/15/2018	4.00%	55,000	5,000	60,000		255,000	9,400	264,400		
	08/15/2018			3,900	3,900	63,900		4,300	4,300	268,700	332,600
FY 2018-19	02/15/2019	4.00%	60,000	3,900	63,900		70,000	4,300	74,300		
	08/15/2019			2,700	2,700	66,600		2,900	2,900	77,200	143,800
FY 2019-20	02/15/2020	4.00%	65,000	2,700	67,700		70,000	2,900	72,900		
	08/15/2020			1,400	1,400	69,100		1,500	1,500	74,400	143,500
FY 2020-21	02/15/2021	4.00%	70,000	1,400	71,400	71,400	75,000	1,500	76,500	76,500	147,900
	<i>Total</i>		<i>610,000</i>	<i>128,138.61</i>	<i>738,138.61</i>	<i>738,138.61</i>	<i>2,055,000</i>	<i>325,533.61</i>	<i>2,380,533.61</i>	<i>2,380,533.61</i>	<i>3,118,672.22</i>

Series 2012

The Series 2012 debt was issued by ordinance 648-12. The 2012 Series was a reorganization and refinancing of Series 2003 (Ordinance 498-03) and Series 2008 (Ordinance 557-08). The 2003 debt was originally issued for Water System improvements including the elevated storage tanks (water towers), new wells and collection lines. The 2008 debt was issued for street improvements including Ranch House, Stage Coach Trail, Willow Crossing, and Pitchfork Trail.

At the time of the Series 2012 issuance, an eleven year debt service schedule was established for the General Fund and Water Fund.

Original 2012 Issuance

Debt Issuance	Principal	Interest	Total Debt Service
Series 2012 - General	\$4,190,000	\$ 705,812	\$4,895,812
Series 2012 - Water	\$ 945,000	\$ 156,785	\$1,101,758
Series 2012 - Total	\$5,135,000	\$ 862,597	\$5,997,570

For FY 2015-16, the City will be in year four of the 11 year repayment cycle. The FY 2015-16 Debt Service for series 2010 is paid at 2% interest. Both the General Fund and Water Fund will make a February and August payment.

FY 2015-16 General Fund Debt Service Payment for Series 2012 (4 of 11)

2012 Series Debt Issuance	Principal	Interest	Total Debt Service
General - Feb. 2014	\$ 330,000	\$ 44,500	\$ 374,550
General - Aug. 2014		\$ 41,250	\$ 41,250
Total -General	\$ 330,000	\$ 92,150	\$ 415,800

FY 2015-16 Water Fund Debt Service Payment for Series 2012 (4 of 11)

2012 Series Debt Issuance	Principal	Interest	Total Debt Service
Water - Feb. 2014	\$ 90,000	\$ 10,100	\$10,100
Water - Aug. 2014		\$ 9,200	\$ 9,200
Total -Water	\$ 90,000	\$ 21,050	\$109,300

Series 2012 Repayment Schedule											
Debt Information			Tax Portion				Utility Portion				Total Debt Service
Fiscal Year	Payment Period	Coupon	Principal Payment	Interest Payment	Debt Service Payment	Annual Debt Service	Principal Payment	Interest Payment	Debt Service Payment	Annual Debt Service	
FY 2012-13	02/15/2013	2.00%	275,000	48,812.50	323,812.50		10,000	10,908.33	20,908.33		
	08/15/2013			50,500.00	50,500.00	374,312.50		11,800.00	11,800.00	32,708.33	407,020.83
FY 2013-14	02/15/2014	2.00%	285,000	50,500	335,500		85,000	11,800	96,800		
	08/15/2014			47,650	47,650	383,150.00		10,950	10,950	107,750	490,900
FY 2014-15	02/15/2015	2.00%	310,000	47,650	357,650		85,000	10,950	95,950		
	08/15/2015			44,550	44,550	402,200.00		10,100	10,100	106,050	508,250
FY 2015-16	02/15/2016	2.00%	330,000	44,550	374,550		90,000	10,100	100,100		
	08/15/2016			41,250	41,250	415,800.00		9,200	9,200	109,300	525,100
FY 2016-17	02/15/2017	2.00%	350,000	41,250	391,250		90,000	9,200	99,200		
	08/15/2017			37,750	37,750	429,000.00		8,300	8,300	107,500	536,500
FY 2017-18	02/15/2018	2.00%	370,000	37,750	407,750		95,000	8,300	103,300		
	08/15/2018			34,050	34,050	441,800.00		7,350	7,350	110,650	552,450
FY 2018-19	02/15/2019	3.00%	395,000	34,050	429,050		90,000	7,350	97,350		
	08/15/2019			28,125	28,125	457,175.00		6,000	6,000	103,350	560,525
FY 2019-20	02/15/2020	3.00%	420,000	28,125	448,125		95,000	6,000	101,000		
	08/15/2020			21,825	21,825	469,950.00		4,575	4,575	105,575	575,525
FY 2020-21	02/15/2021	3.00%	455,000	21,825	476,825		100,000	4,575	104,575		
	08/15/2021			15,000	15,000	491,825.00		3,075	3,075	107,650	599,475
FY 2021-22	02/15/2022	3.00%	480,000	15,000	495,000		100,000	3,075	103,075		
	08/15/2022			7,800	7,800	502,800.00		1,575	1,575	104,650	607,450
FY 2022-23	02/15/2023	3.00%	520,000	7,800	527,800	527,800.00	105,000	1,575	106,575	106,575	634,375
	Total		4,190,000	705,812.50	4,895,812.50	4,895,812.50	945,000	156,758.33	1,101,758.33	1,101,758.33	5,997,570.83

Series 2014

The Series 2014 debt was issued by ordinance 678-14. This debt is held entirely by the Water Fund. This debt was issued to secure the Texas Water Development Board loan for the Phase One Waterline Rehabilitation project to replace approximately 21,000 linear feet of waterline.

At the time of the Series 2014 issuance, a twenty two year debt service schedule was established for the Water Fund.

Original 2014 Issuance

Debt Issuance	Principal	Interest	Total Debt Service
Series 2014 - Water	\$ 685,000	\$ 163,321	\$848,321

For FY 2015-16, the City will be in year 3 of the 22 year repayment cycle. The FY 2015-16 Debt Service for series 2014 is paid at 0% interest, but with a preset interest and financing charge. The Water Fund will make a February and August payment.

FY 2015-16 Water Fund Debt Service Payment for Series 2012 (3 of 22)

2014 Series Debt Issuance	Principal	Interest	Total Debt Service
Water - Feb. 2014	\$ 30,000	\$ 5,394	\$ 5,394
Water - Aug. 2014		\$ 5,394	\$ 5,394
Total -Water	\$ 30,000	\$ 10,788	\$ 10,788

Series 2014 (TWDB Phase 1) Repayment Schedule						
Debt Information			Utility Portion			
Fiscal Year	Payment Period	Coupon	Principal Payment	Interest Payment	Debt Service Payment	Annual Debt Service
FY 2013-14	08/15/2014			3,176.47	3,176.47	3,176.47
FY 2014-15	02/15/2015			5,394.00	5,394.00	
	08/15/2015			5,394.00	5,394.00	10,788.00
FY 2015-16	02/15/2016		30,000	5,394.00	35,394.00	
	08/15/2016			5,394.00	5,394.00	40,788.00
FY 2016-17	02/15/2017		30,000	5,394.00	35,394.00	
	08/15/2017			5,394.00	5,394.00	40,788.00
FY 2017-18	02/15/2018		30,000	5,394.00	35,394.00	
	08/15/2018			5,394.00	5,394.00	40,788.00
FY 2018-19	02/15/2019		30,000	5,394.00	35,394.00	
	08/15/2019			5,394.00	5,394.00	40,788.00
FY 2019-20	02/15/2020	0.430%	30,000	5,394.00	35,394.00	
	08/15/2020			5,329.50	5,329.50	40,723.50
FY 2020-21	02/15/2021	0.830%	30,000	5,329.50	35,329.50	
	08/15/2021			5,205.00	5,205.00	40,534.50
FY 2021-22	02/15/2022	1.170%	30,000	5,205.00	35,205.00	
	08/15/2022			5,029.50	5,029.50	40,234.50
FY 2022-23	02/15/2023	1.390%	30,000	5,029.50	35,029.50	
	08/15/2023			4,821.00	4,821.00	39,850.50
FY 2023-24	02/15/2024	1.540%	35,000	4,821.00	39,821.00	
	08/15/2024			4,551.50	4,551.50	44,372.50
FY 2024-25	02/15/2025	1.680%	35,000	4,551.50	39,551.50	
	08/15/2025			4,257.50	4,257.50	43,809.00
FY 2025-26	02/15/2026	1.810%	35,000	4,257.50	39,257.50	
	08/15/2026			3,940.75	3,940.75	43,198.25
FY 2026-27	02/15/2027	1.930%	35,000	3,940.75	38,940.75	
	08/15/2027			3,603.00	3,603.00	42,543.75
FY 2027-28	02/15/2028	2.040%	35,000	3,603.00	38,603.00	
	08/15/2028			3,246.00	3,246.00	41,849.00
FY 2028-29	02/15/2029	2.150%	35,000	3,246.00	38,246.00	
	08/15/2029			2,869.75	2,869.75	41,115.75
FY 2029-30	02/15/2030	2.250%	35,000	2,869.75	37,869.75	
	08/15/2030			2,476.00	2,476.00	40,345.75
FY 2030-31	02/15/2031	2.340%	40,000	2,476.00	42,476.00	
	08/15/2031			2,008.00	2,008.00	44,484.00
FY 2031-32	2/15/2032	2.420%	40,000	2,008.00	42,008.00	
	08/15/2032			1,524.00	1,524.00	43,532.00
FY 2032-33	02/15/2033	2.490%	40,000	1,524.00	41,524.00	
	08/15/2033			1,026.00	1,026.00	42,550.00
FY 2033-34	02/15/2034	2.540%	40,000	1,026.00	41,026.00	
	08/15/2034			518.00	518.00	41,544.00
FY 2034-35	02/15/2035	2.590%	40,000	518.00	40,518.00	40,518.00
	09/30/2035					
	Total		685,000	163,321.47	848,321.47	848,321.47

2014 Capital/Vehicle Financing

In the FY 2014-15, previous year's budget the City Council approved the refinancing of a fire truck and purchase to three new vehicles, a fire department brush truck, a public works department freightliner service vehicle, and police department crime investigate division (CID) vehicle. The revenue requirement for the debt service on these capital items is \$31,968 and has been included in the Interest & Sinking (I&S) ad valorem tax rate calculation

2014 Capital Vehicle/Equipment Repayment Schedule												
				Fire Brush Truck & Public Works Freightliner				Police CID Vehicle				
Fiscal Year	PMT No.	Payment Date	Interest Rate	Principal Paid	Interest Paid	Total Payment	Early Redemption Value (After payment)	Principal Paid	Interest Paid	Total Payment	Early Redemption Value (After payment)	Total Annual Debt Service
FY 2015-16	1	2/28/2015	3.626%	25,616.99	1,907.37	27,524.36		4,186.21	256.54	4,442.75		31,967.11
FY 2016-17	2	2/29/2016	3.626%	19,975.96	7,548.40	27,524.36		3,378.40	1,064.35	4,442.75		31,967.11
FY 2017-18	3	2/28/2017	3.626%	20,700.24	6,824.12	27,524.36		3,513.19	929.56	4,442.75		31,967.11
FY 2018-19	4	2/28/2018	3.626%	21,450.78	6,073.58	27,524.36	149,848.88	3,653.37	789.38	4,442.75	16,633.29	31,967.11
FY 2019-20	5	2/28/2019	3.626%	22,228.54	5,295.82	27,524.36	126,595.21	3,799.14	643.61	4,442.75	12,639.64	31,967.11
FY 2020-21	6	2/29/2020	3.626%	23,034.49	4,489.87	27,524.36	102,678.81	3,950.73	492.02	4,442.75	8,538.16	31,967.11
FY 2021-22	7	2/28/2021	3.626%	23,869.67	3,654.69	27,524.36	78,080.80	4,108.36	334.39	4,442.75	4,325.94	31,967.11
FY 2022-23	8	2/28/2022	3.626%	24,735.12	2,789.24	27,524.36	52,781.74	4,272.33	170.42	4,442.75	0.00	31,967.11
FY 2023-24	9	2/28/2023	3.626%	25,631.96	1,892.40	27,524.36	26,761.66					27,524.36
FY 2024-25	10	2/29/2024	3.626%	26,561.25	963.11	27,524.36	0.00					27,524.36
		Sub-Total		233,805.00	41,438.60	41,438.60		30,861.73	4,680.27	35,542.00		76,980.60

FY 2015-16 New Debt Service Issuance

For FY 2015-16 staff is recommending a debt service issuance for approximately \$1,330,591 in new vehicles and capital equipment. The new debt issuance would be in the form of a Series 2015 Certificate of Obligation (CO). The revenue requirement for the new debt service is \$75,655 and has been included in the Interest & Sinking (I&S) ad valorem tax rate calculation

FY 2015-16 New Debt Issuance (Capital Equipment)					
Dept.	Capital Item	Cost	Life Span	% General Fund	% Water Fund
Police	Tahoe Patrol Vehicle	\$276,780	7	100%	
Police	Digital Car Radios	\$85,811	10	100%	
Public Works	F-550 w/ Dump Bed	\$70,000	7	50%	50%
Public Works	F-550 w/ Utility Bed	\$70,000	7		100%
Public Works	Milling Machine	\$263,000	15	75%	25%
Public Works	Laydown Machine	\$176,000	15	75%	25%
Public Works	Hotmix Trailer & Asphalt Recycler	\$30,000	15	75%	25%
Public Works	Mower	\$15,000	10	50%	50%
Public Works	Grade All	\$344,000	15	25%	75%
Total		\$1,330,591			

Certificate of Obligation - Series 2015 (Projected Debt Service Schedule)				
FYE	Principal	Interest	Total	Projected I&S Tax Rate
2016	50,000	24,516	74,516	0.1700
2017	110,000	30,600	140,600	0.1753
2018	110,000	27,960	137,960	0.1751
2019	120,000	25,200	145,200	0.1763
2020	120,000	22,340	142,340	0.1749
2021	120,000	19,440	139,440	0.1733
2022	125,000	16,500	141,500	0.1589
2023	125,000	13,500	138,500	0.1643
2024	65,000	11,220	76,220	0.0188
2025	65,000	9,660	74,660	0.0184
2026	65,000	8,100	73,100	0.0180
2027	60,000	6,600	66,600	0.0164
2028	60,000	5,160	65,160	0.0161
2029	60,000	3,720	63,720	0.0157
2030	60,000	2,280	62,280	0.0154
2031	65,000	780	65,780	0.0162
	1,380,000	227,576	1,607,576	

Debt Service Fund Challenges

The Debt Service Fund itself faces three key challenges; old debt, rate of growth, and new debt. The first major challenge is that the City is still paying on old debt. For the next seven years the citizens of Willow Park are going to be paying over \$1.7 million in debt for projects that were completed in the mid-1980's and early 1990's and for the next eight years our citizen will be paying over \$5 million dollars for projects that were completed (and in some cases not completed) in the 2000's. The existence of this old debt stresses the need for the City to continually look at its tax rates and water rates to ensure that they are not only covering the cost of debt service, but also funding a maintenance program to lessen the cost of future debt issuance.

The second major challenge in the Debt Service Fund is the rate of growth. State law requires the I&S tax rate be set at the appropriate level to pay the city's debt obligations. The Challenge for the Debt Service Fund is that the payment schedules adjust over time with increasing interest rates. Which means the tax base must continue to grow faster than the debt service adjustments to avoid a required tax hike.

The third major challenge for the Debt Service Fund is the need for more debt. The City has a lengthy Capital Improvement schedule including major road repairs, new roads, water line replacement, water meter replacement, water system expansion, wastewater line replacement, wastewater treatment issues, a drainage study, drainage improvements, fleet replacement, facilities replacement and parks system upgrades. There is no foreseeable way the City will be able to pay cash for these capital improvements and some type of financing will be required.

Special Revenues

FY 2015-2016

The city has six special revenue funds; Tourism & Special Events, Court Security, Court technology, Grant, Police Seizure (State), and Police Seizure (Federal). These funds are supported by dedicated revenue sources and have restrictions on how funds may be expended. In many cases the restrictions are established by State Law and limit how the funds may be used.

Special Revenue Funds are classified as governmental funds. Special Revenues are accounted for by the City's Auditor in the governmental section of the audit, but are not shown as separate funds for auditing purposes.

The City does not use the balances of the Special Revenue Fund for fund reserve purposes. This practice is done to specifically avoid double counting the Special Revenue funds when determining Fund Balance reserve requirements for the General Fund. This practice also prevents the Special Revenue Funds from being used as reserve funds to the General Fund.

City of Willow Park							
Consolidated Financial Schedule							
Fiscal Year	FY 2015-16	Schedule	Special Revenue Funds				
Beginning Fund Balance							
Special Revenue Funds	Court Secuirty	Court Technology	Grant	Police Seizure (State)	Police Seizure (Federal)	Tourism	Special Revenue Funds Sub-Total
Projected Fund Balance 10/1/2015	\$8,415	\$20,451	\$2,344	\$1,588	\$32,172	\$15,279	\$80,249
Revenues							
Special Revenue Funds	Court Secuirty	Court Technology	Grant	Police Seizure (State)	Police Seizure (Federal)	Tourism	Special Revenue Funds Sub-Total
AD VALOREM TAXES							0
SALES & USES TAXES						15,047	15,047
FRANCHISE FEES							0
DEVELOPMENT & USER FEES							0
FINES	13,200	9,792					22,992
INTEREST & INVESTMENT INCOME							0
OTHER REVENUE			5,000	0	0		5,000
TRANSFERS							0
USE OF FUND BALANCE	3,200	9,408				9,953	22,561
Sub-Total	16,400	19,200	5,000	0	0	25,000	65,600
Expenses							
Special Revenue Funds	Court Secuirty	Court Technology	Grant	Police Seizure (State)	Police Seizure (Federal)	Tourism	Special Revenue Funds Sub-Total
Personnel	2,400						2,400
Supplies & Maintenance	4,000	2,100	5,000			7,500	18,600
Operations						7,500	7,500
Utilities							0
Contractual Services		7,100					7,100
Capital Outlay	10,000	10,000				10,000	30,000
Debt Services & Transfers							0
Sub-Total	16,400	19,200	5,000	0	0	25,000	65,600
Ending Fund Balance							
Special Revenue Funds	Court Secuirty	Court Technology	Grant	Police Seizure (State)	Police Seizure (Federal)	Tourism	Special Revenue Funds Sub-Total
Projected Fund Balance 9/30/2016	\$5,215	\$11,043	\$2,344	\$1,588	\$32,172	\$15,279	\$67,641

Court Security

The Court Security Fund is established to collect revenue and provide for court security cost for the Municipal Court. The State of Texas allows municipalities to charge a \$3 fee per citation for Court Security costs. The Court Security Fund pays for the cost of bailiff duties, security equipment, and training. The Court Security Fund is a restricted fund that requires the Municipal Judge's approval of expenditures.

For the FY 2015-16 Budget Year the Court Security budget will include use of fund balance of approximately \$3,200 as part of a \$10,000 capital expenditure to remodel the municipal court.

Court Technology

The Court Technology Fund is established to collect revenue and provide for court technology costs for the Municipal Court. The State of Texas allows municipalities to charge a \$4 fee per citation for court technology costs. The Court Technology Fund pays for court billing software, police ticket writing software, IT services, office equipment, and training. The Court Technology Fund is a restricted fund that requires the Municipal Judge's approval of expenditures.

For the FY 2015-16 Budget Year the Court Technology budget will include use of fund balance of approximately \$9,408 as part of a \$10,000 capital expenditure to remodel the municipal court.

Grant Fund

The Grant Fund was established as a separate fund to account for any grants the City Departments receive. Often times grant funds are required to be accounted for separately and this fund gives the City a place to do that. The Grant Fund can also be utilized as a means of securing and holding the City's match that is often required with municipal grants.

For the FY 2015-16 Budget year there is revenue and expense of \$5,000 budgeted to help manage a public safety grant for bullet proof vest replacement.

Police Seizure (State) Fund

The Police Seizure (State) Fund is established to hold assets that have been seized by the Willow Park Police Department under State Law. Seizure funds are a one-time revenue and therefore should be used for one-time or capital expenses. The Police Seizure Fund is a restricted fund that requires the Police Chief's approval of expenditures.

The Police Seizure (State) Fund is inactive for the FY 2015-16 Budget with no planned revenue or expense activity.

Police Seizure (Federal) Fund

The Police Seizure (Federal) Fund is established to hold assets that have been seized by the Willow Park Police Department under Federal Law. Seizure funds are a one-time revenue and therefore should be used for one-time or capital expenses. The Police Seizure Fund is a restricted fund that requires the Police Chief's approval of expenditures.

The Police Seizure (State) Fund is inactive for the FY 2015-16 Budget with no planned revenue or expense activity.

Tourism & Special Events Fund

The Tourism and Special Events Fund is used to promote tourism through cultural arts, visitors' bureau functions and special events to position Willow Park as a destination city. The Fund receives its revenues via a 7% charge on room occupancy at Willow Park Hotels.

Tourism Revenues

Revenues for the Tourism and Special Events Fund come from the taxable receipts from the Hotel Occupancy Tax of 7% charged on hotel stays. Other revenues for this fund come from fees collected from vendors participating in the City's annual fall festival known as ParkFest.

Tourism Expenditures

For FY 2015-16 the Tourism & Special Events expenditures are \$7,500 for the annual Parkfest event, \$5,500 for marketing and hotel occupancy fund promotions grants, and \$2,000 for supplies.

For the FY 2015-16 Budget Year the Tourism & Special Events budget will include use of fund balance of approximately \$10,000 as part of a \$12,000 capital expenditure for an 18 foot Christmas Tree to be part of a Winter Parkfest event.

Tourism Fund Challenges

The City has only one hotel within its city limits and the revenue has recovered slowly since prerecession levels.

Internal Service Funds

FY 2015-2016

Internal Service Funds are used to support the operation of serving other funds or departments within a government. Internal Service Funds are intended to operate on a cost reimbursement basis. Internal Service Funds are classified as governmental funds and accounted for by the City's Auditor. For Cash Flow Analysis purposes the Internal Service Funds are kept in separate bank accounts but treated as sub-accounts of the General Fund. The City has five Internal Service Funds; Abatement, Capital/Equipment Replacement, Emergency Disaster, Parks & Roads Donations, and Personnel Support.

City of Willow Park						
Consolidated Financial Schedule						
Fiscal Year	FY 2015-16	Schedule	Internal Service Funds			
Beginning Fund Balance						
Internal Service Funds	Abatement	Capital/ Equipment Replacement	Emergency Disaster	Parks & Roads Doations	Personnel Support	Internal Service Funds Sub-Total
Projected Fund Balance 10/01/2015	5,000	10,000	1,000	2,500	11,000	29,500
Revenues						
Internal Service Funds	Abatement	Capital/ Equipment Replacement	Emergency Disaster	Parks & Roads Doations	Personnel Support	Internal Service Funds Sub-Total
AD VALOREM TAXES						0
SALES & USES TAXES						0
FRANCHISE FEES						0
DEVELOPMENT & USER FEES						0
FINES						0
INTEREST & INVESTMENT INCOME						0
OTHER REVENUE		25,000		500		25,500
TRANSFERS	0		0		10,770	10,770
USE OF FUND BALANCE	2,500					2,500
Sub-Total	2,500	25,000	0	500	10,770	38,770
Expenses						
Internal Service Funds	Abatement	Capital/ Equipment Replacement	Emergency Disaster	Parks & Roads Doations	Personnel Support	Internal Service Funds Sub-Total
Personnel						0
Supplies & Maintenance						0
Operations						0
Utilities						0
Contractual Services	2,500					2,500
Capital Outlay		10,000				10,000
Debt Services & Transfers		15,000		500	10,770	26,270
Sub-Total	2,500	25,000	0	500	10,770	38,770
Ending Fund Balance						
Internal Service Funds	Abatement	Capital/ Equipment Replacement	Emergency Disaster	Parks & Roads Doations	Personnel Support	Internal Service Funds Sub-Total
Projected Fund Balance 9/30/2016	\$5,000	\$10,000	\$1,000	\$2,500	\$11,000	\$29,500

Abatement Fund

The Abatement Fund is used to account for revenues and expenses related to code enforcement and abatements activities. In the event that the City must remediate a code enforcement problem itself or through a contract the City may assess a lien against the property. For example the City is forced to mow a lawn of a resident who has been found guilty of a code enforcement violation in Municipal Court. The Abatement Fund is a place to account for the expense of the mowing the lawn and account for anticipated revenue of the lien against the property.

Capital/Equipment Replacement Fund

The Capital/Equipment Replacement Fund was a new fund established by the City's new financial policies. The Capital/Equipment Replacement Fund is used to account for the cost associated with replacing capital equipment such as vehicles. The City's Fleet needs are now accounted for in a fleet replacement schedule. The Capital/Equipment Replacement Fund is a place to account for the revenue generated from the sale or auction of out of service vehicles. The Capital/Equipment Replacement Fund is also used to hold funds that will be used as the down payment for replacement costs.

For FY 2015-16 the Capital/Equipment Replacement Fund anticipate revenue from the sale of several outdated police cars and Fire Department's old rescue truck.

Emergency Disaster Fund

The Emergency Disaster Fund is a special reserve account to cover the expenses related to major emergencies. The Emergency Disaster Fund is a separate account from the General Fund Cash Reserve Account and General Fund Investment Account. The Emergency Disaster Fund exists solely as a safety net for the City. The Goal for the Emergency Disaster Fund is to be able to support one month of General Fund operational expenses in the event of a major disaster.

Parks & Roads Donation Fund

The Parks & Roads Donation Fund is a place to account for donations the City receives for park and road improvements. The funds were previously accounted for as part of the General Fund, but needed to be housed in a separate account due to their status as a donation with a dedicated purpose.

Personnel Support Fund

The Personnel Support Fund will be used to manage personnel related expenses such as management of health insurance programs and any designated retirement programs that require separate funding. The Governmental Accounting Standards Board (GASB) has recently issued new standards for how governments must report their pension and retirement obligations. The Personnel Support Fund is in-line with these changes giving the city a place to designate and hold any required funds. Please note to date the City does not have any retirement or pension obligations that require the posting of separate funds.

Enterprise (Utility) Funds

FY 2015-2016

The city has four enterprise funds; Water, Wastewater, Drainage, and Solid Waste. Enterprise Funds, also known as Utility Funds, are self-supporting and use the revenues from their public utility activities to cover their expenses. Each Utility Fund has its own customer base that may vary from utility to utility. For example, the Water Fund has more customers than the Wastewater Fund due to many houses being on their own septic system. Each utility is responsible for ensuring its own cost of operations through user fees to its customer base.

City of Willow Park					
Consolidated Financial Schedule					
Fiscal Year	FY 2015-16	Schedule	Enterprise Funds		
Beginning Fund Balance					
Enterprise Funds	Water	Wastewater	Solidwaste	Drainage	Enterprise Funds Sub-Total
Projected Fund Balance 10/1/2015	\$3,021,860	\$67,572	\$135,061	\$986	\$3,225,479
Revenues					
Enterprise Funds	Water	Wastewater	Solidwaste	Drainage	Enterprise Funds Sub-Total
AD VALOREM TAXES					0
SALES & USES TAXES					0
FRANCHISE FEES					0
DEVELOPMENT & USER FEES	1,855,579	445,650	257,598	14,850	2,573,677
FINES					0
INTEREST & INVESTMENT INCOME	3,022	2,743			5,765
OTHER REVENUE	685,000				685,000
TRANSFERS	779,397		72,961	20,000	872,358
All Funds	3,322,998	448,393	330,559	34,850	4,136,800
Expenses					
Enterprise Funds	Water	Wastewater	Solidwaste	Drainage	Enterprise Funds Sub-Total
Personnel	\$ 392,922	\$ 119,069			511,991
Supplies & Maintenance	\$ 304,480	\$ 59,550		34,850	398,880
Operations	\$ 65,850	\$ 42,576	3,000		111,426
Utilities	\$ 125,000	\$ 37,900			162,900
Contractual Services	\$ 255,250	\$ 90,100	224,136		569,486
Capital Outlay	\$ 1,612,000	\$ -	45,000		1,657,000
Debt Services & Transfers	\$ 567,496	\$ 99,198	58,423		725,117
Sub-Total	3,322,998	448,393	330,559	34,850	4,136,800
Ending Fund Balance					
Enterprise Funds	Water	Wastewater	Solidwaste	Drainage	Enterprise Funds Sub-Total
Projected Fund Balance 9/30/2016	\$2,291,907	\$67,572	\$62,100	\$986	\$2,422,565

Water Fund Overview

The Water Fund is one of the City's largest funds. The Water Fund is an enterprise fund that is operated like a business, where the costs of providing the service to its customers are recovered through user fees. The City's Water system has approximately 1800 water customers.

The Water Fund consists of five accounts; primary/pooled checking, cash reserve, investments, capital improvements, and EPA Superfund. Please note that the General Fund, Water Fund, and Wastewater Fund use a pooled checking account. At the City's Auditor's recommendation, the EPA Superfund account was classified as sub-account for the Water Fund instead of a separate Special Revenue fund as shown in last year's budget.

Water Fund Balance

The Water Fund is a sizeable fund balance made up of cash reserves, capital improvement accounts, and investment accounts. The sale of the Dyegard and Deer Creek water systems in 2009 resulted in windfall for the Water Fund.

The City's financial policies require the Water Fund to maintain a minimum fund balance of 75 days operating budget, with a goal of maintaining 90 days operating budget.

	Minimum Fund Balance	FY 15-16 Value
Primary/Pooled Checking	30 Days	\$ 95,292
Cash Reserve	15 Days	\$ 47,646
Investment Accounts	15 Days	\$ 47,646
Overall Fund	75 Days	\$238,230

Water Fund Revenue

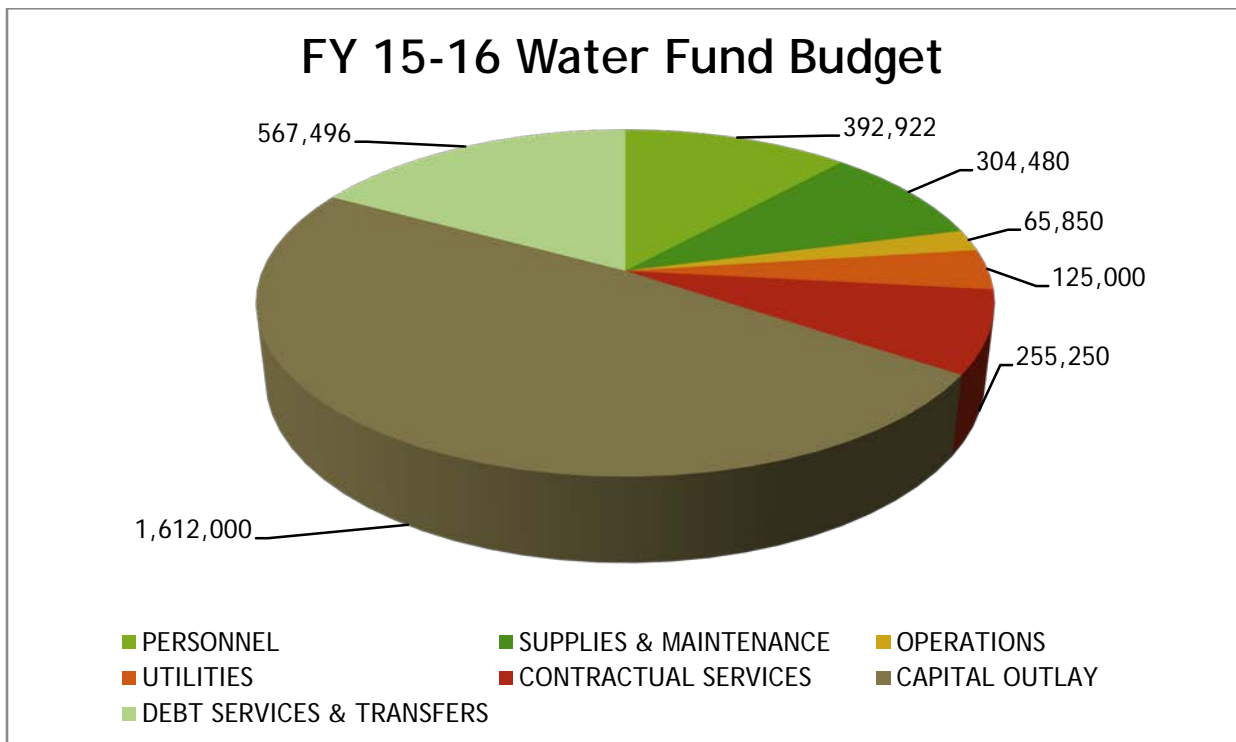
In 2014 the City conducted a water rate study. The City hired a third party rate consultant to examine the Water System's operational needs and future capital needs including system maintenance and expansion. The rate consultant made a series of recommendations on changing the Water System base connection fee, billing blocks, and usage rates which the City implemented in 2015. The rate consultant recommended an overall rate increase to cover the costs associated with adding surface water, capital cost with future line replacement, and capital costs with system expansion.

Water Expenses

The Willow Park Water System provides a reliable water supply to the residents of Willow Park and to ensure water management in an environmentally conscious manner. The FY 2015-16 Water Fund Budget includes funding the financing costs associated with the Phase One and Phase Two Waterline rehabilitation projects, the design surface water interconnect, financing the cost of the water meter replacement program, and begin a new well maintenance program.

FY 2015-16 Water Fund

Category	FY 14-15 Budget	% of Water Fund
PERSONNEL	392,922	11.8%
SUPPLIES & MAINTENANCE	304,480	9.2%
OPERATIONS	65,850	2.0%
UTILITIES	125,000	3.8%
CONTRACTUAL SERVICES	255,250	7.7%
CAPITAL OUTLAY	1,612,000	48.5%
DEBT SERVICES & TRANSFERS	567,496	17.1%
FY 14-15 Water Fund TOTAL	\$3,910,020	



Water Fund Future Challenges

The Water system faces three major challenges; water supply, system delivery, and system expansion. The Water supply concerns will greatly ease with the establishment of the Weatherford surface water interconnect. The City will still need to continue to add ground water wells to ease summer usage peaks and ease the impacts of area growth. The system delivery is a major concern as the City begins to implement the line replacement program. The challenge of system expansion is laid out in the Water Capital Improvement Plan (CIP) which identifies improvements that need to be made to grow the system. But the overall challenge is finding the funding to meet these needs.

The Water system is going to have to continually come back and reexamine its rates to ensure that is collecting sufficient revenue to cover the cost of service and capital needs of the system. For years the City's utilities were mismanaged with funds flowing from one fund to another, resulting in an

operational budget deficit. This coupled with poorly planned rate structures and poorly managed acquisition of additional water systems which found the City in legal trouble with its neighboring communities; the City's water system has largely gone unplanned. The result moving forward is the City must pay closer attention to its water system to help grow the customer base while continuing to adjust its rates to cover the cost of service.

Wastewater Fund Overview

The mission of the Wastewater Fund is to provide safe and high quality wastewater treatment for the residents of Willow Park by ensuring a well-maintained, cost effective wastewater treatment facility to protect public health and the environment.

The Wastewater Fund has historically been insolvent relying on transfers from the Water Fund to cover its operating costs. In recent years the City has paid greater attention to the Wastewater Fund in order to have it perform like a true enterprise fund and have user fees cover the cost of operations.

Wastewater Fund Balance

The Wastewater Fund shares a pooled checking accounting with the General Fund & Water Fund. The Water Funds share of pooled checking account is separated in the City's accounting system, but not the Cash Flow Analysis which provided the above information.

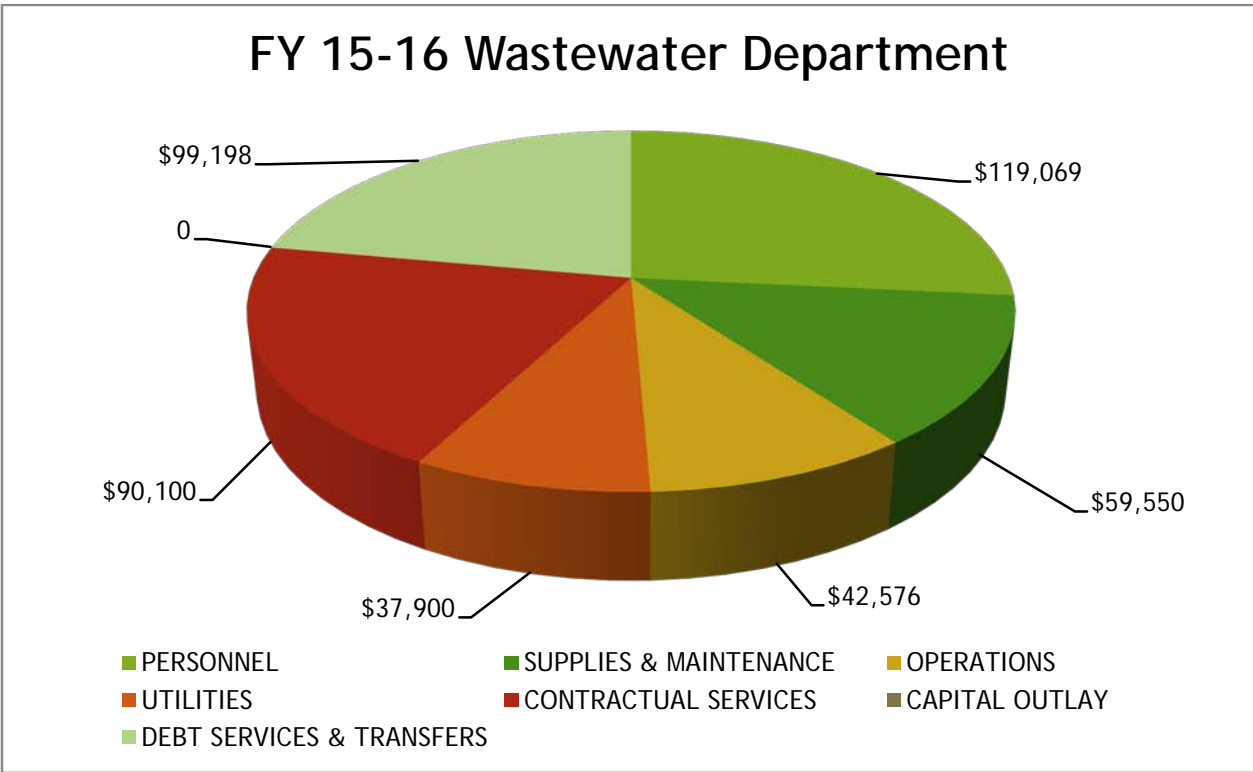
	Minimum Fund Balance	FY 15-16 Value
Primary/Pooled Checking	30 Days	\$ 29,100
Cash Reserve	15 Days	\$ 14,550
Investment Accounts	15 Days	\$ 14,550
Overall Fund	75 Days	\$ 72,749

Wastewater Fund Expenses

The Changes in the FY 2015-16 Wastewater Fund Budget include more funding for treatment plant maintenance and repairs, increase lab testing costs, and funding to begin to repay the Water Fund.

FY 2014-15 Waste Water Fund

Category	FY 15-16 Budget	% of Waste Water Fund
PERSONNEL	\$119,069	26.6%
SUPPLIES & MAINTENANCE	\$59,550	13.3%
OPERATIONS	\$42,576	9.5%
UTILITIES	\$37,900	8.5%
CONTRACTUAL SERVICES	\$90,100	20.1%
CAPITAL OUTLAY	0	0.0%
DEBT SERVICES & TRANSFERS	\$99,198	22.1%
FY 14-15 Wastewater Fund TOTAL	\$448,393	



Wastewater Fund Future Challenges

The Wastewater Fund has two major challenges; ensuring proper wastewater treatment and the need for increased treatment capacity. The City’s Wastewater system has a history of compliance problems with Texas Commission on Environmental Quality (TCEQ). The wastewater treatment plant is currently under an enforcement order for violations that occurred in 2012. Treatment plant operations must improve not only to get the TCEQ order lifted, but to be able to stay in compliance.

The second major issue is the very future of the treatment plant. The current treatment plant is a used-package plant that is permitted for 300,000 gallons a day. As the Wastewater system approaches its treatment limit the City must make the decision to upgrade the existing plant, build a new treatment plant or move to a collections system. The City must make this decision in the upcoming year so it can begin planning for its long term wastewater system needs.

Solid Waste Fund Overview

The Solid Waste Fund is an enterprise fund associated with the cost to operate solid waste collections, disposal and recycling programs, essentially residential trash service. The city outsources its residential solid waste (trash) collection system as part of a multi-city, multi-year contract. The current collections contract is entering its final year and is in the process of being renegotiated. Solid Waste operations were previously part of the General Fund and were separated into an independent utility fund in 2014.

Solid Waste Fund Balance

The Solid Waste Fund has a healthy fund balance. The City's financial policies require a 60-day fund balance strategy for the Solid Waste Fund. Since the Solid Waste Fund's fund balance exceeds the 90-day fund ceiling the Solid Waste Fund will be making two planned inter-fund transfers. One for \$20,000 to the Drainage Fund and another for \$ 38,423. More detail on each of these transfers are included in the inter-fund transfer section of the budget.

Solid Waste Revenues

The majority of the Solid Waste revenues come directly from user fees. User fees are collected through the Solid Waste (or garbage) bill that is part of the monthly Utility Bill for residential customers. Commercial waste disposal is handled directly between the customer and waste disposal provider. The rate the city pays for residential solid waste collection is set as part of a multi-city contract and increases each year. This is the final year of the contract, which is currently in the process of being renegotiated. The city includes a 15% service charge over the collection fee charged by the third party collections service to recover the administrative, utility billing, and up front service costs with providing this service. The new service charge to the City for residential curbside service beginning October 1st will be \$13.01 per month.

The Solid Waste Fund also receives a franchise fee payment from the waste collection provider. This franchise fee is applied on the monthly billing statements from the waste collection provider and results in a billing credit on the city's monthly statements. Therefore the solid waste franchise fee is not shown as direct revenue for the solid waste fund.

Solid Waste Expenditures

The Solid Waste Fund's largest expenditures is the service contract with Duncan Disposal (Republic Waste). The Solid Waste Fund covers a pro-rata share of the Utility Billing division. For the FY 2015-16 Budget the Solid Waste Fund includes a capital expenditure for new Utility Billing accounting software.

Drainage Fund Overview

The Drainage Fund has been established to handle the separate revenues and expenses related to management of storm water and related drainage issues. Previously the Drainage Fund was inactive due to the fact it has no revenue source to cover expenditures. In FY 2015-16 the Drainage Fund will be active for the first time due to an inter-fund transfer from the Solid Waste fund.

Drainage Fund Balance

The Drainage Fund balance consists of a previous transfer from the General Fund of \$1,000 to create the fund and intra-fund transfer from the Wastewater Fund of \$20,000.

Drainage Fund Revenues

The Drainage Fund does not have any active revenue source. As part of the FY 2015-16 scope of work the city will hire a third-party engineering firm to conduct a drainage study. That drainage study will result in drainage capital improvement plan. Once a drainage capital improvement plan is in place the City will work to establish a drainage impact fee of new construction and a monthly on-going fee to existing buildings.

Drainage Fund Expenditures

For FY 2015-16 the Drainage Fund will support minor projects such a new drainage ways on city property including City Hall and Memorial Park.

Drainage Fund Challenges

The City has substantial drainage issues. There is no real comprehensive drainage plan in place and thus no comprehensive drainage management program. The City's roadways and neighborhoods are primarily bar ditches that are not properly designed and maintained and can lead to the erosion of base materials and the destruction of the City's streets. The City is in need of a drainage study, drainage maintenance program, and mostly likely a series of engineered drainage controls. It is very likely that at a future date the City will need to implement some type of drainage assessment for residential and commercial properties along with a drainage impact fees for new construction.

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Component Units of Government

Willow Park

Component Units of Government

Component Units of Government are independent or quasi-governmental organizations that perform or support government operations. The Governmental Accounting Standards Board (GASB) requires that component units of government be accounted for under the City's annual audit. Willow Park has two component units of government; the First Responders Fund (formerly the Willow Park Volunteer Fire Department) and the (soon to be created) Willow Park Development Corporation.

First Responder (Volunteer Fire Department)

With the Willow Park Fire/Rescue Department transitioning from a volunteer Fire Department to a full City Department, the Volunteer Fire Department Board will also be undergoing a transition. The Fire Board plans to expand their focus as a non-profit organization to support the activities of both the Willow Park Fire Department and Police Department. The re-organized (and yet to be named) First Responder Fund will be a non-profit organization with the goal of providing supplemental support and enhancements for the City of Willow Park's First Responders. The volunteer Fire Department board is organized as a 503(c)4 non-profit, and is exploring the possibility of converting to a 503(c)3 organization.

The First Responder Fund is in the process of consolidated their three separate bank accounts for donations, capital equipment, and operations into a single account beginning October 1, 2014. The First Responder Fund tentatively plans to budget \$12,000 for the upcoming year.

Economic Development (Willow Park EDC)

The Economic Development Fund is a newly created fund to manage the funds of the soon to be created Willow Park Development Corporation. Until a General election can be held to establish a permanent source of Economic Development Corporation funding through a sales-tax election, the Economic Development Fund will receive a direct transfer from the General Fund. The City Council will ultimately approve the Economic Development Corporation's proposed operating budget.

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Capital Improvement Budget

FY 2015-2016

Capital Improvement Budget Overview

Capital Expenditures are accounted for in three ways in the annual budget; listed in the Capital Improvement Budget (One Time Funding), included in the Debt Service new issuance section, and for Enterprise (Utility) Funds in the Capital Outlay section of individual operating budget.

Please note for FY 2015-16 no capital expenses were included in the General Fund's Department's Capital Outlay sections. All General Fund Capital Expenditures are listed in either the Capital Improvement Budget (One Time Funding) or the Debt Service Fund's New Debt Service Issuance section. Only the Enterprise (Utility) Funds account for capital expenditures through Capital Outlay Budget section.

Capital Expenditure Definition

The City of Willow Park defines a capital expenditure as any item with a cost over \$10,000 that's useful life exceeds one year. The City's purchasing policy requires that items over \$10,000 have the City Administrator's prior approval, at least three written quotes, and the expense must be included in the approved annual budget.

Capital Improvement Budget (Total)

FY 2015-16 Capital Improvement Budget	
Capital Improvement Budget (One Time Funding)	\$125,000
Capital Equipment (New Debt Service Issuance)	\$1,330,591
Water Fund Capital Outlay	\$1,612,000
Solid Waste Fund Capital Outlay	\$45,000
Capital Improvements Sub-Total	\$3,112,591

FY 2015-16 Capital Improvement Budget (One Time Funding)

The Capital Improvement Budget will utilize one-time funding sources, funds that have been previously dedicated or encumbered for capital projects. For FY 2015-16 the General Fund has a certificate of deposit (CD) for \$125,140 that was previously dedicated for capital projections deposit that matures in the upcoming fiscal year.

At the annual budget workshop the City Council participated in a ranking exercise that prioritize the capital budget requests against available capital funding. The result of the exercise is the Capital Improvement (One Time Funding) Budget.

FY 2015-16 Capital Improvement (One Time Funding) Budget			
Admin	City Hall Remodel	Bathrooms, Court Office, Utility Billing Office, Doors, Carpet, A/C *Additional funding included in Court Security & Court Technology Fund	\$20,000
Admin	Web Site	Professional designed website, remote access	\$15,000
Legislative	Council Technology	Video monitor	\$4,000
Fire/PD	Architect	Land planning & renderings of new station	\$10,000
Fire/PD	Ice Machine	Purchase vs. Lease	\$3,500
Public Works	Ice Machine	Purchase vs. Lease	\$3,500
Public Works	Drainage Study	Engineer report identifies future projects	\$25,000
Admin	IT Equipment	Internet/phone	\$22,000
Admin	Charter	Legal fees	\$20,000
Public Works	Parks Master Plan	Planning Document	\$2,000
Sub-Total			\$125,000

Capital Improvement Budget (FY 2015-16 New Debt Service Issuance)

For FY 2015-16 staff is recommending a debt service issuance for approximately \$1,330,591 in new vehicles and capital equipment. The new debt issuance would be in the form of a Series 2015 Certificate of Obligation (CO). The revenue requirement for the new debt service is \$75,655 and has been included in the Interest & Sinking (I&S) ad valorem tax rate calculation

FY 2015-16 New Debt Issuance (Capital Equipment)					
Dept.	Capital Item	Cost	Life Span	% General Fund	% Water Fund
Police	Tahoe Patrol Vehicle	\$276,780	7	100%	
Police	Digital Car Radios	\$85,811	10	100%	
Public Works	F-550 w/ Dump Bed	\$70,000	7	50%	50%
Public Works	F-550 w/ Utility Bed	\$70,000	7		100%
Public Works	Milling Machine	\$263,000	15	75%	25%
Public Works	Laydown Machine	\$176,000	15	75%	25%
Public Works	Hotmix Trailer & Asphalt Recycler	\$30,000	15	75%	25%
Public Works	Mower	\$15,000	10	50%	50%
Public Works	Grade All	\$344,000	15	25%	75%
Total		\$1,330,591			

Capital Improvement Budget (Department Capital Outlay)

Capital Outlay items are capital expenditures listed in detail sections of each department budget. Please note for FY 2015-16 no capital expenses were included in the General Fund's Department's Capital Outlay sections. All General Fund Capital Expenditures are listed in either the Capital Improvement Budget (One Time Funding) or the Debt Service Fund's New Debt Service Issuance section. Only the Enterprise (Utility) Funds account for capital expenditures through Capital Outlay Budget section.

Water Fund Capital Outlay		
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED
60-8601	Capital Improvements	\$200,000
	New Wells, convert emergency wells to regular wells	
60-8602	Equipment: Heavy	\$ -
	Equipment included in Debt Service Fund - Capital Budget	
60-8613	Utilities: Water Distribution	\$1,370,000
	TWDB Board Project - Phase 1 & 2	
60-8614	Utilities: Water Production	\$42,000
	A/C Units for Well Sites	
	Minor repairs	
	Repair two roofs	
Solid Waste Fund Capital Outlay		
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED
60-8607	Technology: Communication	\$45,000
	STW Accounting Software	

Impact of Capital Improvement Budget on Operating Budget

The Capital Expenditures in the Capital Improvement budget will have an impact on future operating budgets. The Capital Improvement Budget includes several non-recurring projects that will result in funding changes in future operating budgets.

- The Drainage Study will be the basis of charging a drainage impact and utility charge, which will ultimately fund a series of drainage improvements.
- The Architect for landplaning and renderings of a new public safety building will be an item that is used in an upcoming bond election, which may result in new debt service being issued for a new public safety building.
- The City Hall Municipal Court Remodel should help improve the department's functionality and reduce the need for additional staffing in future operational budgets.
- Purchasing ice machines instead of leasing will eliminate future expenditures in operating budgets.
- The Public Works capital equipment such as the milling machine, laydown machine, hot mix trailer, and grade-all will upgrade the city's capacity to make street repairs which will likely result in an increase to street repair materials requested in future operating budgets.

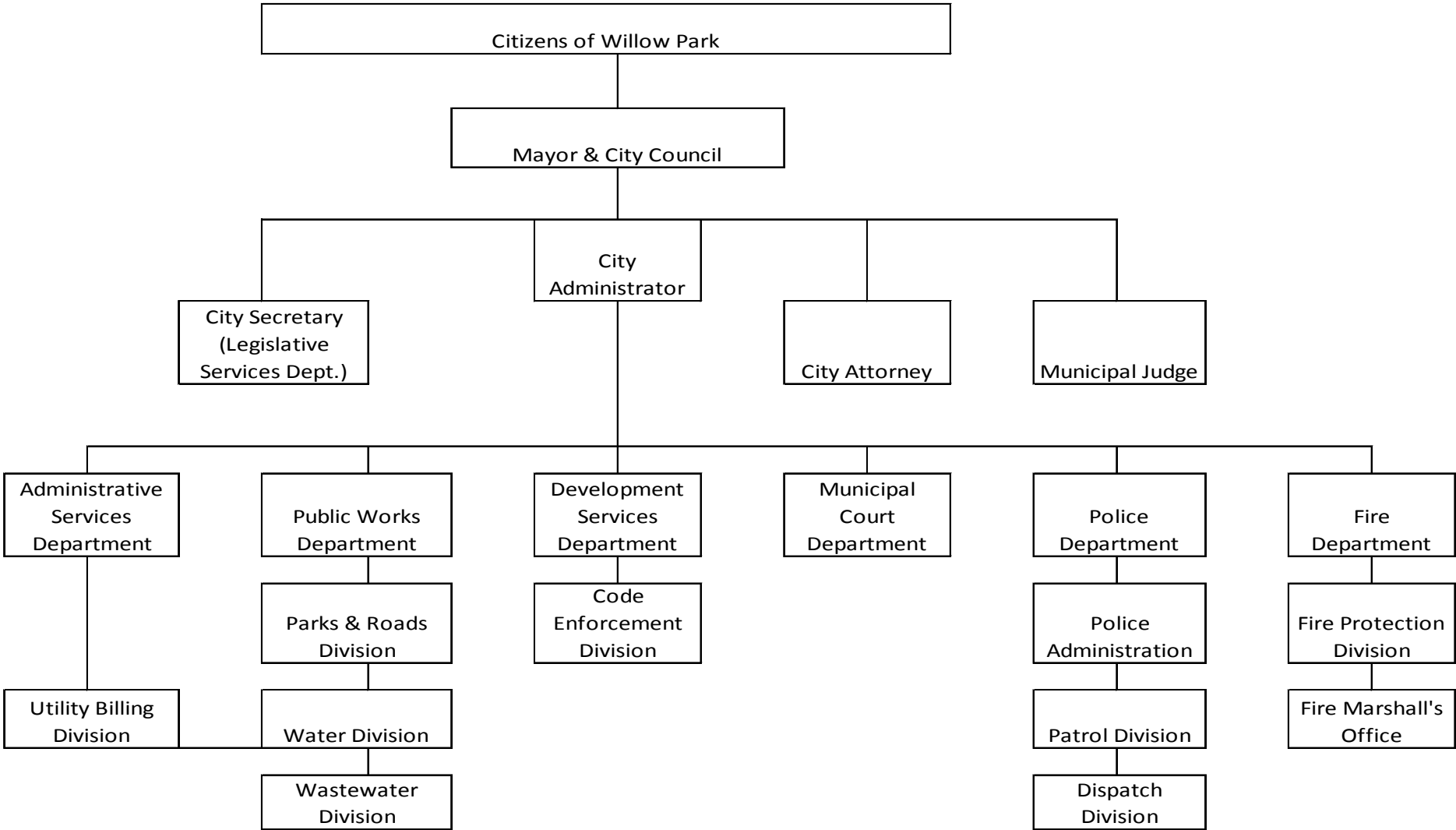
Estimated Operating Cost Impact

All of the items in the Capital Improvements (New Debt Issuance) budget will result in an on-going debt service obligation. The obligation will be structured to match the useful life of the different capital items. The future debt service obligation will be paid from both the Debt Service Fund and the Water Fund. The attached schedule shows the impact of the FY 2015-16 Debt Issuance on projected Interest & Sinking (I&S) Fund portion of the ad valorem (property) tax rate.

Certificate of Obligation - Series 2015				
FYE	Principal	Interest	Total	Projected I&S Tax Rate
2016	50,000	24,516	74,516	0.1700
2017	110,000	30,600	140,600	0.1753
2018	110,000	27,960	137,960	0.1751
2019	120,000	25,200	145,200	0.1763
2020	120,000	22,340	142,340	0.1749
2021	120,000	19,440	139,440	0.1733
2022	125,000	16,500	141,500	0.1589
2023	125,000	13,500	138,500	0.1643
2024	65,000	11,220	76,220	0.0188
2025	65,000	9,660	74,660	0.0184
2026	65,000	8,100	73,100	0.0180
2027	60,000	6,600	66,600	0.0164
2028	60,000	5,160	65,160	0.0161
2029	60,000	3,720	63,720	0.0157
2030	60,000	2,280	62,280	0.0154
2031	65,000	780	65,780	0.0162
	1,380,000	227,576	1,607,576	

Willow Park Organization Chart

FY 2015-2016



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Personnel

FY 2015-2016

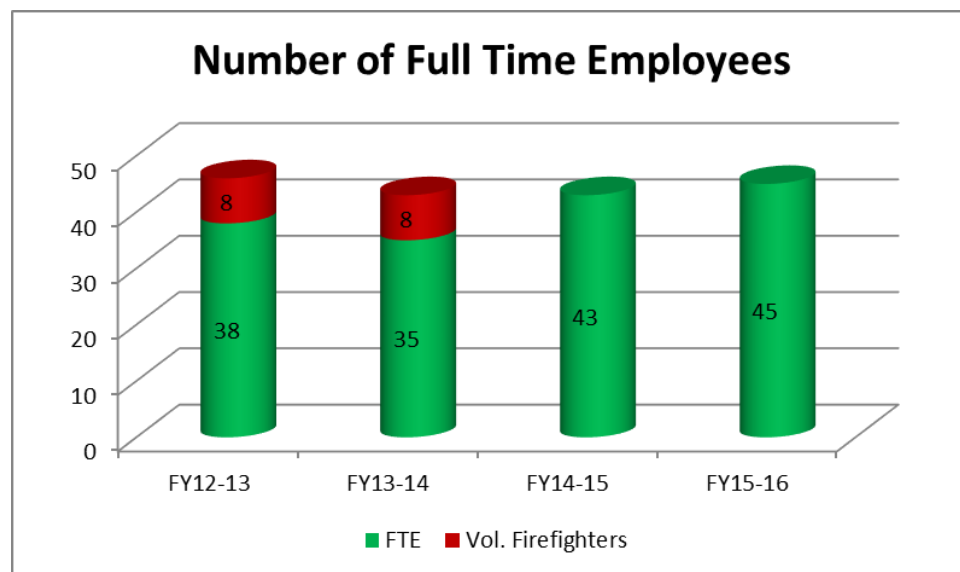
Overview

There are several planned operational changes that are worth noting as part of the budget process. These items are included in the individual line-item detail, but are important enough for additional explanation in the Budget Narrative. There are several changes in personnel for the upcoming FY 2015-16 Budget Year; including changes in staffing levels, including a reduction in force for two utility supported positions, two new General fund supported positions and a reorganization of department divisions, a revision to policies regarding excess leave, and a compensation study.

Compensation Study

Staffing and staff development was identified as the number five priority on this year's strategic plan. To address this issue in the upcoming budget year the Mayor has ordered that City staff work with an outside consultant to conduct a compensation study examining wages, benefits, and leave time of area cities, similar sized cities, and goal cities. The compensation study will design pay grades for every position. Employees will then be placed on individualized action plans to help bring them up to the appropriate pay step.

Staffing Levels



Reduction In Force

The FY 2015-15 Budget includes a *Reduction In Force* for two positions. It was been recommended to eliminate the Public Works Superintendent position and the Assistant Utility Billing Clerk position. The Public Works Department is being reorganized into three separate divisions with a Crew Leader position for each division eliminating the need for a Public Works Superintendent. The duties of the Assistant Utility Billing Clerk will be combined with the Development Services Planning Tech position.

New Positions

The FY 2015-16 Budget includes two new positions; a Fire Inspection and Streets Crew Leader position. The fire inspector will be a hybrid administrative employee to assist with building inspections and fire marshal duties and an additional firefighter who will respond to calls during businesses hours, and provide additional coverage for firefighters on sick leave or vacation. The Public Works Parks, Roads & Facility division will be adding a Streets Crew Leader position. The Streets Crew Leader will lead a crew of three that's primary duties include road maintenance and pothole patching 9-10 months out of the year and drainage maintenance 2-3 months out of the year.

Reorganized Positions

There are several positions that are being reclassified and reorganized as part of annual budget. The City Secretary and Police CID Sargent will be reclassified from (hourly) non-exempt positions to (salary) exempt positions. Both positions have management level responsibility and should be reclassified accordingly. The City Secretary position is also being upgraded to a City Secretary/Assistant to the City Administrator position. In the Development Services Department the Permit Tech position is being upgraded to the Development Services Coordinator position, while the Development Services Director Position is being suspended and not funded in the FY 15-16 budget. The Permit Tech position will now become a split position with the Utility Billing division.

The Public Works Department is being reorganized into three divisions; Water, Roads & Drainage, and Wastewater. The Water division will consist of a group of four employees including a Crew Leader, and three maintenance workers. One of those maintenance workers will be a dedicated work order employee for water utility projects. The Roads & Drainage crew will be a group of three employees consisting of a Crew Leader and two maintenance workers. The Wastewater division will be a group of two wastewater plant operators.

Employee Benefits

The employee health benefit program is shifting vendors. The City will be moving from a private provider to the TML Intergovernmental Risk Pool. The City's health insurance plan will also be converting from a high-deductible PPO plan with an HRA (Health Reimbursement Arrangement) to an H.S.A. (Health Saving Account) plan. Employees will still carry the same \$1,500 annual exposure, but the H.S.A. plan provides an incentive to the employee for controlling their own health care cost.

Official Holidays

Another proposed change to the employee handbook includes adding skeleton crew days to the City Holiday schedule. The proposal is to follow the twelve day Federal Holiday schedule and one personal day. When a Holiday falls on a Saturday or Sunday, the Holiday will normally be observed by the City on the day designated by the federal government (i.e., the Friday before or the Monday following).

Holiday	Date Observed
New Year's Day	January 1
Martin Luther King Jr.'s Birthday	Third Monday in January
President's Day	Third Monday in February
Personal Day/Good Friday	Friday before Easter Sunday
Memorial Day	Last Monday in May
Independence Day	July 4
Labor Day	First Monday in September
Columbus Day (Skeleton Crew)	Second Monday in October
Veterans Day (Skeleton Crew)	November 11
Thanksgiving	Fourth Thursday in November
Day after Thanksgiving	Fourth Friday in November
Christmas Eve	December 24
Christmas Day	December 25
New Year's Eve (Skeleton Crew)	December 31

City Hall will be closed to outside customers on the skeleton crew days. Skeleton crew days will be used as internal work days, in-service days, or used to burn off excess leave.

The Personal Day has been designated as "Good Friday" for all employees, except Firefighters. To comply with state law, the City shall designate the annual Personal Holiday given to Fire Department uniformed personnel as the "September 11th" holiday. The September 11th holiday will be recognized per the City Holiday policy the same as the personal Holiday given to all other City employees. This way all employees receive the same number of holidays.

The nature of government work is such that City operations must continue on a daily basis. The City provides emergency services and on-call services on Holidays. The handbook changes detail how holidays will be handled between administrative, public works, and emergency service employees. Employees who are scheduled to work the holiday as part of their regularly scheduled shifts will be paid time and a half. Employees who are called back to work a holiday will be paid double time.

Excess Leave

The Employee Handbook will also be revised to clarify that the City will not pay any monetary value for leave in excess of the City's accrual limit. Specifically the City will not pay more than 240 hours of accrued vacation leave. The City also intends to put forward changes to the employee handbook that lowers the accrual limit for sick time from 480 hours to 360 hours. Excess leave has been a serious concern for the City over the last few years with an unchecked system that resulted in over \$100,000 unfunded liability for the City. A series of management directives have been put in place to bring the issue under control, but the further step of Employee Handbook policy changes are needed to continue to mitigate any impact leave accrual may have on the City.

Fund/Department Matrix

(With FY 2015-16 Budget Overlay)

FY 2015-2016 Index: Major (Personnel) Fund Debt Service Minor Fund

Fund Number	Fund Name	Admin. Services	Develop. Services	Fire Dept.	Legislative	Municipal Court	Police Dept.	Public Works: Parks, Roads & Facilities	Public Works: Water	Public Works: Waste Water
(Major) Governmental Funds										
1	General	\$339,052 2 FTE	\$207,225 2 FTE	\$672,223 9 FTE	\$176,177 1 FTE	\$129,303 2 FTE	\$1,066,306 17 FTE	335,478 3 FTE		
2	Debt Service	\$581,448								
(Utility) Enterprise Funds										
3	Water								\$3,322,998 7 FTE	
4	Wastewater									\$448,393 2 FTE
5	Drainage							\$34,850		
6	Solid Waste							\$330,559		
(Special Revenue) Governmental Funds										
7	Court Security					\$16,400				
8	Court Technology					\$19,200				
9	Grant	\$5,000								
10	Police Seizure (State)						\$0			

11	Police Seizure (Federal)						\$0			
12	Tourism	\$25,000								
(Internal Service) Governmental Funds										
13	Abatement		\$2,500							
14	Capital Equipment/ Replacement	\$25,000								
15	Emergency Disaster	\$0								
16	Parks & Roads Donations							\$500		
17	Personnel Support	\$10,770								
Component Units of Government										
18	First Responder			\$65,000						
19	Economic Development	\$68,741								

Position Summary Statement

FY 2015-2016

Position Summary Statement FY 2015-16					
No.	Department	Job Title	Employee	PT/FT	Fund Paid Out of
1	Admin	City Administrator	SHAFFSTALL, MATT	Full-time	General
2	Admin - Finance	Budget & Financial Analyst	SCOTT, CANDY	Full-time	General
3	Admin/PW - Utility Billing	Utility Billing Clerk	TEPFER, CHRIS	Full-time	Water
4	Development Services	Developmetn Coordinator	ENLOW, LAURA	Full-time	General
5	Development Services	Permit Tech	WEHUNT, JAMIE	Full-time	General
6	Fire Department	Fire Chief/Fire Marshall	SAUBLE, BRENT	Full-time	General
7	Fire Department	Fire Captain	JUSTICE, JOHN	Full-time	General
8	Fire Department	Fire Inspector	TBA	Full-time	General
9	Fire Department	Fire Lieutenant	LAMB, MICHAEL	Full-time	General
10	Fire Department	Fire Lieutenant	ROBERTSON, CODY	Full-time	General
11	Fire Department	Fire Lieutenant	SCHNEIDER, JOHN	Full-time	General
12	Fire Department	Fire Fighter	LOCKWOOD, KEVIN	Full-time	General
13	Fire Department	Fire Fighter	LAWRENCE, WALKER	Full-time	General
14	Fire Department	Fire Fighter	JUNKER, JARED	Full-time	General
15	Legislative	City Secretary	ARMSTRONG, JOSH	Full-time	General
16	Municipal Court	Court Administrator	ALLISON, KAREN	Full-time	General
17	Municipal Court	Court Clerk	LOWE, MICHELLE	Full-time	General
18	Police	Police Chief	JOHNSON, BRAD	Full-time	General
19	Police	Police Captain	RAY, BILLY	Full-time	General
20	Police	Sergeant	RAMIREZ, JACLIN	Full-time	General
21	Police	Corporal	MABRY JR, RICHARD	Full-time	General
22	Police	Patrol Officer	MINICH, SAM	Full-time	General
23	Police	Patrol Officer	CRYER, TRACEY	Full-time	General

24	Police	Patrol Officer	GARNETT, DOUG	Full-time	General
25	Police	Patrol Officer	MALWITZ, RYAN	Full-time	General
26	Police	Patrol Officer	MOODY, JIM	Full-time	General
27	Police	Patrol Officer	MOORE, ERICA	Full-time	General
28	Police	Patrol Officer	RILEY, RAY	Full-time	General
31	Police	Patrol Officer	GAUNTT, GREG	Full-time	General
29	Police	Dispatch Supervisor	FOSTER, PEGGY	Full-time	General
30	Police	Dispatcher	GRANGER, CAROL	Full-time	General
32	Police	Dispatcher	SCHAECHTEL, LINDSAY	Full-time	General
33	Police	Dispatcher	SPRADLEY, ANGELA	Full-time	General
34	Police	Dispatcher	CRUTCHER, TAYLOR	Full-time	General
35	Public Works	Public Works Director	MARTIN, STEVE	Full-time	Water
36	Public Works	PW Secretary	MOLINAR, CORINA	Full-time	Water
37	Public Works	Crew Member III	WESTBROOK, MIKE	Full-time	Water
38	Public Works	Crew Member III	TBA	Full-time	General
39	Public Works	Crew Member I	TBA	Full-time	General
40	Public Works	Crew Member I	TBA	Full-time	Water
41	Public Works	PW Crewmber I	MCBRIDE, CHASE	Full-time	Water
42	Public Works	PW Crewmber I	NAPOLI, GUY	Full-time	General
43	Public Works	PW Crewmber I	GARRETT, TANNER	Full-time	Water
44	Public Works - Wastewater	WW Plant Operator	TANNER, KYLE J	Full-time	Wastewater
45	Public Works - Wastewater	Crew Member I	GOODWIN, DANIEL	Full-time	Wastewater
	Admin.	Intern - Summer	TBA	Part-Time	General
	Legislative	Intern - Fall	TBA	Part-Time	General

Basis of Budgeting

FY 2015-2016

Basis of Budgeting

All of the funds are budgeted using the modified accrual basis of accounting. Modified accrual accounting recognizes revenues when they become available/collectible and expenditures when they are encumbered.

Basis of Accounting

The City uses a modified accrual accounting as the basis of accounting for Governmental Funds. The City uses accrual accounting as the basis of accounting for Enterprise (utility) funds. The City uses a third party auditing firm for the purposes of preparing its' annual audit.

Investopedia defines modified accrual accounting as, "An accounting method commonly used by government agencies that combines accrual-basis accounting with cash-basis accounting. Modified accrual accounting recognizes revenues when they become available and measurable and, with a few exceptions, recognizes expenditures when liabilities are incurred. This system divides available funds into separate entities within the organization to ensure that the money is being spent where it was intended."

The accrual accounting basis is used for the enterprise (utility) funds because those funds are supposed to operate like a business, where user fees cover the cost of the operations. Ehow.com defines Full accrual as "the process of tracking only transactions, not cash flow. In accrual accounting, the point is to actually record all transactions when the action took place, not the actual transfer of money. When the business performs a service, it records the income earned. When a business buys an item or service, it records the expense, regardless of income received and expenses paid. This helps the business properly align when it actually incurred costs or earned income with the property dates involved."

Fund Accounting

The FY 2015-16 Budget separates the city's budget into nineteen different funds. Each fund lists its own revenue source and separate fund expenditures. Funds are classified in two ways; by fund group and by fund type. Funds are classified by fund group as Major, Special Revenue, Internal Service, Component Unit of Government, or Utility. Funds are also classified by type as either governmental or enterprise.

In several instances the funds themselves are broken down into separate accounts. Examples of separate accounts include things like primary/pooled checking, cash reserve, fund investments, and capital improvement accounts.

Governmental Funds

The Governmental Funds category makes up most of what is considered the “city” portion of the budget. Governmental Funds include the Major Funds (General Fund, and Debt Service), Special Revenue Funds (Court Security, Court Technology, Grants, Police Seizure State, Police Seizure Federal, and Tourism), and Internal Service Funds (Abatement, Capital/Equipment Replacement, Emergency Disaster, Parks & Road Donations, and Personnel Support).

Proprietary Enterprise Funds

The Enterprise Fund categories makes up what is considered the “utility” portion of the budget. The city has four enterprise funds; Water, Wastewater, Drainage, and Solid Waste. The funds are self-supporting and use the revenues from their public utility activates to cover their expenses.

Fund Reserve Type

The city’s financial policies assign each fund reserve classification establishing parameters of how much operating capital should be kept in each fund. Each fund has a reserve type; standard, 60 Day, restricted, debt service, and emergency. Each reserve type has a corresponding fund strategy, which establishes rules for cash balance, fund floor, and goals for each reserve type. Fund strategies are addressed in detail in the financial policy section under fund strategy.

Chart of Accounts Funds by Group & Type			
Fund Number	Fund Name	Fund Type	Reserve Type
Major Funds			
1	General	Governmental	Standard
2	Debt Service	Governmental	Debt Service
Utility Funds			
3	Water	Enterprise	Standard
4	Wastewater	Enterprise	Standard
5	Solid Waste	Enterprise	60 Day
6	Drainage	Enterprise	60 Day
Special Revenue Funds			
7	Court Security	Governmental	Restricted
8	Court Technology	Governmental	Restricted
9	Grant	Governmental	Restricted
10	Police Seizure (State)	Governmental	Restricted
11	Police Seizure (Federal)	Governmental	Restricted
12	Tourism & Special Events	Governmental	Restricted
Internal Service Funds			
13	Abatement Fund	Governmental	Restricted
14	Capital/Equipment Replacement	Governmental	Restricted
15	Emergency Disaster Reserve	Governmental	Restricted
16	Parks & Roads Donations	Governmental	Restricted
17	Personnel Support	Governmental	Restricted
Component Unit of Government			
18	First Responder	Governmental	Restricted
19	Economic Development (Willow Park EDC)	Governmental	Restricted

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Short Term Factors

FY 2015-2016

Short-term Organization Factors and Budget Guidelines

The goal of the FY 2015-16 Budget is achieve the objectives of the City's Council Strategic Plan, while maintaining and improving services levels in all departments.

Revenues

- Maintain the current overall tax rate of \$0.4605 per \$100 valuation. At the City Council's strategic planning session, clear direction was given to the staff to design the budget with the intent of keeping the ad valorem (property) tax rate stable.
- The property tax base continues to grow due to new commercial projects. The 2015 taxable value of assessed property is \$414,467,794. The 2015 value is \$43,732,435 over the 2014 value, an 11.8% increase in the tax base.
- Sales Tax growth has come back to earth. Over the last two year the city has experience high sales tax growth. For the upcoming year growth is projected at a much more cautious 3% growth rate.
- Development fees continue to be a strong source of revenue. FY 2014-15 Development Fees are projected at \$249,450 which is 8.5% of the General Fund.
- Low interest rates will likely continue failing to result any serious investment income. But moving the city's depository should produce some results with all funds being balance on interest baring accounts.

Expenses

- The budget is designed to include merit raises of up to 3.5% for every employee. This will have a compounding effect on personnel costs for future operating budgets.
- The FY 2015-16 budget adds two new positions, a fire inspector and public work streets crew leader. These new positions will continue to require General Fund support in future budgets.
- The city's upgraded retirement program will require full funding in upcoming years and will increase the funding in future budgets.
- While healthcare costs are expected to rise, the conversion to the new HSA model should give the city a good tool to offset future healthcare costs, by adjusting down the annual match contribution to the employee's HSA accounts.

Service Level Changes

City Service levels are expected to increase as part of the FY 2015-16 Budget.

- Additional staffing in the Fire Department should increase productivity when it comes to building inspections and fire plan reviews. The additional staffing should also help reduce reliance on volunteer and floater shifts to provide coverage at the fire stations.
- The Public Works Department is being reorganized in to three distinct crews. A four-person water crew consisting of a crew leader, two maintenance workers and designated work order crew member. A three-person streets & drainage crew who will spend 9-10 months out of the year working on streets and 2-3 months working on drainage issues. And a dedicated two-person wastewater crew, working a split week schedule so that there is coverage at the treatment plant 7 days per week.
- The City Hall remodel will changes the services levels at City Hall allowing the municipal court to conduct on-site pretrial conferences and by allowing the public direct access to Development Services staff members.
- The upgraded internet and phone system should improve productivity city wide by giving all departments the ability to transfer phone calls between buildings.
- The Public Works Streets & Drainage division's capabilities will dramatically expand with the addition of the new capital equipment. The grade-all, milling machine, and laydown machine will allow the city the ability to address small to medium size road repairs.
- The Public Safety call volume is projected to increase for both the Fire and Police Department. Development throughout Eastern Parker County has resulted in more traffic and more calls for service.
- The Fire Department is switching dispatch services effective October 1. The enhanced dispatch services should result in improved response times.

Long Term Budgeting

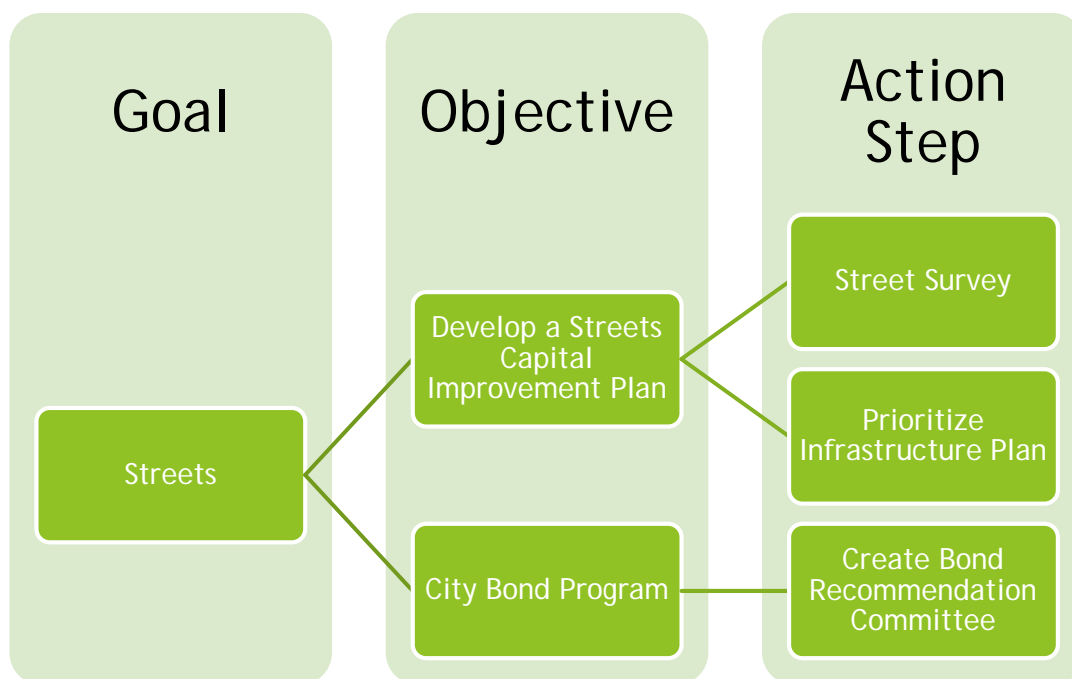
FY 2015-2016

Overview

The City of Willow Park is in the process of developing a long range plan. The City currently uses a collection of independent documents for its different planning needs and hopes to be able to consolidate these different documents and planning processes into a single long range plan.

Strategic Plan

The City Council annually revisits the strategic plan which is multi-year in nature. The strategic plan prioritizes the city's top five goals and then lays out objectives to achieve those goals, and actions steps for how the objectives will be achieved.



*The Strategic Plan in its entirety can be found in Chapter 5 Goals & Accomplishments

Comprehensive Plan

The City recently updated and adopted its comprehensive plan. The City Council, Planning & Zoning Commission, and City staff spent a full year working with a consultant revamp the City's Comprehensive Plan. The current Comprehensive Plan was adopted in 2014.

The Comprehensive Plan focuses on the city's land use and serves as guide for future development. The Comprehensive Plan also lays out a series of action step of items that should be accomplished over next several years. Many of the goals and action items in the comprehensive plan have been integrated into the objectives and actions steps in the city's Strategic Plan.

Goals and Actions		When			Responsible Group(s)	How
		Short Term	Long Term	On Going		
Goal 2	Provide a safe, efficient and attractive roadway network					
Action 2.1	Work with TxDOT to construct a Texas Turnaround at the Mikus Road Intersection with Interstate 20				City Council, City Staff	CIP/Joint Partnership
Action 2.2	Connect the east and west segments of Bankhead Road to create a continuous east-west connection south of Interstate 20				City Council	CIP

*The Comprehensive Plan in its entirety can be found the city website www.willowpark.org

Capital Improvement Plan

In 2013 the city completed a Capital Improvement Plan for its water and wastewater systems. The Capital Improvement Plan made list of recommended capital improvements that would be needed to sustain and grown the utilities systems to accommodate future growth. The Capital Improvement Plan was a necessary step for the city to be able to impose impact fees on developers to begin a funding source for the needed improvements to grow the water and wastewater system.

Capital Improvement Plan Cost Overview 1/28/13					
	Water Project	Cost	Waste Water Project	Cost	Combined
2013-2015	Purchase Treated Water from Weatherford	4,325,000	Lift Stations	1,250,000	
	Crown Rd. 12" Loop	1,725,000			
	Pressure Reducing Valves	750,000	Less Developer Contribution (Hunters Glen)	(162,000)	
	Less Cash	(2,000,000)	Less Developer Contribution (Crown Park) 13% *	(16,000)	
	Finance Charges (5%)	240,000	Finance Charges (5%)	53,600	
		5,040,000		1,125,600	6,165,600
	Over 25 Yrs	201,600	Over 25 Yrs	45,024	
	By 1716 Customers	117.48	By 575 Customers	78.30	
	Per Mo.	9.79	Per Mo.	6.53	16.32
2015-2030	Sam Bass 6" Loop	225,000	Resrvoir 8" Gravity Line	725,000	
	El Chico 12" Line	75,000	Kings Gate Line & Station	1,350,000	
	Nu Energy Loop	800,000	Crown Rd Line & Station	1,700,000	
			Grit Removal @ Plant	300,000	
	Finance Charges (5%)	55,000	Finance Charges (5%)	203,750	
		1,155,000		4,278,750	5,433,750

The Capital Improvement Plan in its entirety can be found the city website www.willowpark.org

Drainage Plan

As part of its FY 2015-16 scope of work the city will be working with a contractor to complete a drainage study. The drainage study will map the city's drainage system and identify capital improvements necessary to improve the city's drainage.

General Fund Five-Year Forecast

General Fund Five-Year Forecast								
REVENUE	FY 2013-2014 Fiscal Year	FY 2014-2015 Fiscal Year	Adopted FY 2015-2016 Fiscal Year	Projected FY 2016-2017 Fiscal Year	Projected FY 2017-2018 Fiscal Year	Projected FY 2018-2019 Fiscal Year	Projected FY 2019-2020 Fiscal Year	Projected FY 2020-2021 Fiscal Year
AD VALOREM TAXES	\$1,154,726	\$1,107,320	\$1,214,397	\$1,299,404.79	\$1,377,369.08	\$1,466,898.07	\$1,569,580.93	\$1,679,451.60
SALES & USES TAXES	\$807,628	\$819,293	\$842,352	\$867,622.56	\$893,651.24	\$938,333.80	\$975,867.15	\$1,005,143.17
FRANCHISE FEES	\$210,824	\$315,158	\$347,805	\$351,283.05	\$354,795.88	\$358,343.84	\$361,927.28	\$365,546.55
DEVELOPMENT & USER FEES	\$174,130	\$275,341	\$249,450	\$261,922.50	\$277,637.85	\$297,072.50	\$314,896.85	\$336,939.63
FINES	\$174,465	\$205,469	\$209,254	\$213,439.08	\$218,775.06	\$223,150.56	\$227,613.57	\$232,165.84
INTEREST & INVESTMENT INCOME	\$2,009	\$832	\$452	\$456.52	\$461.09	\$465.70	\$470.35	\$475.06
OTHER REVENUE	\$9,200	\$106,177	\$32,075	\$32,395.75	\$32,719.71	\$33,046.90	\$33,377.37	\$33,711.15
TRANSFERS	\$118,740	\$0	\$29,979	\$30,053.95	\$30,354.49	\$30,658.03	\$30,964.61	\$31,274.26
General Fund Revenue Total	\$2,651,722	\$2,829,590	\$2,925,764	\$3,056,578	\$3,185,764	\$3,347,969	\$3,514,698	\$3,684,707
Personnel	\$1,645,912	\$1,919,254	\$2,082,842	\$2,186,984	\$2,318,203	\$2,480,477	\$2,629,306	\$2,787,064
Supplies & Maintenance	\$217,806	\$176,258	\$264,137	\$266,778	\$270,780	\$276,196	\$283,101	\$291,594
Operations	\$72,772	\$61,149	\$63,076	\$63,707	\$64,344	\$64,987	\$65,637	\$66,294
Utilities	\$58,114	\$51,800	\$68,916	\$69,605	\$70,649	\$72,062	\$73,864	\$76,080
Contractual Services	\$393,760	\$336,677	\$367,336	\$371,009	\$376,575	\$384,106	\$393,709	\$405,520
Capital Outlay	\$571,283	\$187,627	\$0	\$0	\$0	\$0	\$0	\$0
Debt Services & Transfers	\$473,908	\$67,805	\$79,457	\$558,341	\$783,075	\$791,035	\$816,350	\$828,745
General Fund Expenditure Total	\$3,433,555	\$2,800,570	\$2,925,764	\$3,516,425	\$3,883,626	\$4,068,863	\$4,261,966	\$4,455,296

*This forecast is for planning purposes only and shows potential deficits if no action is taken, given known operational and capital needs and conservative projections of revenue.

*Actual annual budgets will always be balanced, as required by state law. Projected deficits in this model should not be construed as actual shortfalls.

The General Fund forecast is a planning tool used to capture a long range picture of the City's financial horizon. It helps us to identify potential problem areas and capital needs in the foreseeable future as well as help us determine the possible risk of operational risks outpacing revenue growth.

As part of the city's long range planning efforts it has reorganized its fleet replacement schedule. The new schedule as allowed the city to plan more efficiently for vehicle replacement

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Financial Policies

FY 2015-2016

Background

The City's financial and investment policies were substantially rewritten in spring 2014. Prior to this period the city had no formal, written financial policies and had strayed from the state requirement to adopt its investment policies on an annual basis. City Administrator Shaffstall identified the lack of policies as a weakness of the city and listed it as an action item in the FY 2013-14 annual budget. Key staff attended Public Funds Investment Act training and begun work on drafting new policies for the city. A new City Council was seated in May 2014 and one of their first actions was to adopt the financial and investment policies. The financial policies were updated for this upcoming budget year in September 2015.

Standing Financial Goals

1. The City shall adopt a structurally balanced budget each year pursuant to state and local laws.
2. The City shall be conservative rather than aggressive in its budgeting of revenue and expenditures.
3. The City budget will be prepared in format consistent with the Government Finance Officers Associate (GFOA) distinguished budget award presentation criteria.
4. The City shall maintain an appropriate fund balance for each fund as defined by the city's fund balance policy.
5. The city will employ an active investment program in compliance with the city's investment policy that prioritizes safety and security ahead of yield and return.

New for FY 2015-16

The City official adopted a new debt policy as part of the September 2015 revisions. The Debt Policy stresses that the city will use Certificates of Obligation for essential government services. The City will go to the voters for any General Obligation bonds for enhancement services. The Debt Policy also include limits on the amount of debt the city may issue at given time.

Investment Policy

The State of Texas requires that municipalities annually adopt an investment policy in compliance with the State's Public Funds Investment Act. The Public Fund Investment Act also requires that a city's investment officer attend a bi-annual training on use of public funds. In Willow Park the investment officers are the City Administrator, Budget & Financial Analyst, with the City Secretary as the reserve officer. The city's current investment policy is in compliance with state law, was reviewed by the City Attorney's Office, and adopted by resolution 11-15 on September 8, 2015.

Financial Policy

The city's financial policies consist of a broad range of topics and provide guidance and limits to managing the city's finances. The financial policies were first adopted in May 2014 and amended in September 2015. The September 2015 amendment included a new debt management policy, which the city did not previously have. The city's financial policies include; annual financial performance goals, depository policy, budget policy, audit policy, accounting system, fund list and chart of accounts, fund balance policy including fund balance strategies for each type of fund, component units of government policy, reporting policy, fund transfer policy, purchasing and procurement policy, and debt management policy. The city's current financial policies were adopted by resolution 11-15 on September 8 2015.

Balance Budget Policy

The city's budget glossary defines a balanced budget as;

***Balanced Budget:** A budget with total revenues equaling total expenditures. The City adopts an annual budget that will have a balanced General Fund budget; however, the total budget is either balanced or has revenues over higher than expenditures.*

The city's financial policies require that;

The City shall adopt a structurally balanced budget each year pursuant to state and local laws.

The FY 2015-2016 Operating Budget is balanced. The budget is balanced so that each fund's expenditures do not exceed available revenues. Available revenues include revenues a fund will collect for the year and designated use of fund balance reserves. In addition to balancing each fund's budget an effort was made to match operating expenditures with current revenues, and capital expenditures with one-time revenue sources. In previous years there was an operating deficit in several funds that had to be closed with the use of one-time revenues such as the fund balance reserve.

The FY 2015-16 General Fund Budget is balanced with General Fund expenditures matching General Fund revenues for a projected General Fund Budget of \$2,925,764.

Compliance with Financial Policies

The City is in compliance with its financial, investment, and budget policies. Staff has taken a number of steps to ensure compliance with the city's financial, budget, and investment policies. The City Council receives monthly financial reports from the Administration Department as part of their monthly department report packets. The City's Budget & Financial Analyst makes a presentation to the City Council every other month on the state of the city's finances. On a monthly basis the City Administrator prepares a separate cash flow analysis to compare against the Finance Office's monthly report. The City uses a third party auditing firm to perform an independent audit and management discussion & analysis of the city's finances.

The City received the following clean audit opinion from the firm of George, Morgan, & Sneed, P.C. on May 5, 2015;

In our opinion, the financial statements referred to the above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2014, and the respective changes in financial position and, where applicable, cash flows, thereof for the year ended in conformity with accounting principles generally accepted in the United States of America.

**City of Willow Park
Financial Policies**

Adopted by Resolution 11-15 (September 8, 2015)

Annual Financial Performance Goals

1. The City shall adopt a structurally balanced budget each year pursuant to state and local laws.
2. The City shall be conservative rather than aggressive in its budgeting of revenue and expenditures.
3. The City budget will be prepared in format consistent with the Government Finance Officers Associate (GFOA) distinguished budget award presentation criteria.
4. The City shall maintain an appropriate fund balance for each fund as defined by the city's fund balance policy.
5. The city will employ an active investment program in compliance with the city's investment policy that prioritizes safety and security ahead of yield and return.

Depository Policy

The City shall use a single depository, better known as the city bank, for all primary/pooled checking accounts, all cash reserve bank accounts including any savings and money market accounts. The depository must comply with all relevant state laws including the Public Funds Investment Act, Public Funds Collateral Act and Federal Depository Insurance Corporation (FDIC) requirements for public funds. The city's official depository must maintain a physical branch within Parker County, with consideration given to banks with a physical presence in Willow Park.

The city shall select its official depository through a Request for Proposals (RFP) for depository and banking services. As a measure to encourage competitive pricing for city business, the city shall release a depository RFP at least once every five years. The city is not under an obligation to change banks every five years, but merely to receive competitive offers for banking services to ensure the city is getting the best value for its business.

Depository RFP Selection Timeline

Fiscal Year Banking	Audit Process
FY 2014-15	RFP - Issued, Selected
FY 2015-16 to FY 2020-21	Years as Official Depository
FY 2020-21	RFP - Issued, Selected

Budget Policy

Annual Operating Budget

The City shall adopt a balance budget. The budget shall be structurally balanced with a matching source of funds ensuring recurring revenues are used to fund recurring expenditures, and one-time revenues are used to fund one-time expenditures. The annual budget must include the appropriations for required debt service, or for any cash deficit, and shall not authorize expenditures in excess of total estimated revenues and income plus funds from available fund balance.

The City Council may amend the annual budget once adopted. The budget amend process shall follow the same public notice process as adopting the original budget. Any budget amendments must be structurally balanced with the same standards outlined above for the annual budget adoption.

Capital Improvement Plan

The City will annual prepared and update a five-year Capital Improvement Plan based on the needs of capital improvements, infrastructure and equipment. Any project with a cost of \$50,000 or more, with an expected lifespan longer than one year will be classified as a capital improvement project. For each capital improvement a project cost shall be estimated, a funding source identified, and any on-going annual maintenance and operation cost shall be projected. All capital projects will be budgeted for project-life of the useful, first-line use of the capital project.

The City Council may issue bonds, certificates of obligation, warrants and other evidences of indebtedness for the purpose of buying or constructing capital assets. Capital projects shall be financial monitored in ensure compliance with approved budget for the project. Any changes in cost above the total appropriation for a capital project must be approved by the City Council.

Audit Policy

The City will prepare an annual Comprehensive Annual Financial Report (CAFR), better known as the annual city audit. The comprehensive annual report will be prepared by a licensed, third party certified public accountant. The annual city audit will comply with all relevant state laws and Government Accounting Board Standards (GASB). The annual city audit will be accepted by the City Council, with a copy of the document available for public inspection at City Hall and a copy posted to the city's website.

City funds will be classified as Governmental, Enterprise, or Fiduciary and reported under General Government Accounting Standards Board (GASB) practices. For accounting purposes the city's Debt Service Funds and Internal Service Funds will be accounted for as part of the General Fund under governmental funds.

The City shall select an auditing firm through a Request For Qualifications (RFQ) process. If the City is satisfied with the selected auditor's performance following the first audit after the RFQ was accepted, the city shall sign a letter of engagement with the auditing firm for four additional years. As a safeguard against fraud and abuse the City will change auditing firms at least every five years. After five consecutive year's audits with one auditing firm the city must use a different auditing firm for at least the next year.

Auditing RFQ Selection Timeline

Fiscal Year Audited	Audit Process
FY 2012-13	RFQ - 1 st Year
FY 2013-14 to FY 2016-17	Renewal
FY 2017-18	RFQ - 1 st Year
FY 2018-19, to FY 2021-22	Renewal

Accounting System

The City of Willow Park uses fund accounting to promote accountability and transparency in the use of public funds. Funds are a self-balancing set of accounts separated for specific purposes. Both the city's annual budget and annual audit shall include a basis of budgeting providing a statement of accounting methods and fund accounting. The City of Willow Park uses a modified accrual accounting system accounting for when revenues are received and expenditures are incurred. City funds will be classified as Governmental, Enterprise, or Fiduciary and reported under General Government Accounting Standards Board (GASB) practices. Funds are grouped by categories of General, Debt Service, Utility, Special Revenue, Internal Service funds, and Component Unit of Government. Each fund will have a fund balance strategy with an appropriate reserve policy for the fund.

Fund List and Chart of Accounts

Fund Number	Fund Name	Account	Fund Type	Reserve Type
Major Funds				
1	General		Governmental	Standard
		Primary/Pooled Checking		
		GF Cash Reserve		
		GF Investments		
		GF Capital Improvements		
2	Debt Service		Governmental	Debt Service
		Debt Service		
		COB Escrow		
		DS Investments		
Utility Funds				
3	Water		Enterprise	Standard
		Primary/Pooled Checking		
		W Cash Reserve		
		W Investments		
		W Capital Improvements		
		EPA Superfund		
4	Wastewater		Enterprise	Standard
		Primary/Pooled Checking		
		WW Cash Reserve		
		WW Investments		
		W Capital Improvements		
6	Solid Waste		Enterprise	60 Day
		Primary Checking		
		SW Cash Reserve		
5	Drainage		Enterprise	60 Day
		Primary Checking		
		D Cash Reserve		
Special Revenue Funds				
6	Tourism & Special Event	Single account	Governmental	Restricted
7	Court Security	Single account	Governmental	Restricted
8	Court Technology	Single account	Governmental	Restricted
9	Grant	Single account	Governmental	Restricted
10	Police Seizure (State)	Single account	Governmental	Restricted
11	Police Seizure (Federal)	Single account	Governmental	Restricted
Internal Service Funds				
12	Abatement Fund	Single account	Governmental	Restricted

13	Capital/Equipment Replacement	Single account	Governmental	Restricted
14	Emergency Disaster Reserve	Single account	Governmental	Restricted
15	Parks & Roads Donations	Single account		
16	Personnel Support	Single account	Governmental	Restricted
Component Unit of Government				
17	First Responder (Volunteer Fire Dept)	Single account	Governmental	Restricted
18	Economic Development (Willow Park EDC)	Single account	Governmental	Restricted

Fund Balance Policy

- Fund balance will be measured in days by dividing a fund's annual budgeted operating expenditures (personnel, supplies, operations, utilities, contractual services) by 360.
- Fund balance will be determined by measuring a fund's unrestricted assets comprising of its primary/pooled checking account, cash reserve account, and any investment accounts.
- Restricted assets such as restricted or special revenue funds, capital improvements and related accounts will not be used in determining a fund's balance.
- Required reporting. In the event a fund's end of month balance is below a fund's statement minimum balance requirement (known as the fund floor) the Finance Director must make the City Administrator aware of the fund balance, note the insufficient funds in the monthly financial reports, and report the fund balance to the City Council at its monthly meeting. The City Administrator within twenty-four hours of being notified on an insufficient fund balance must make the Mayor & City Council aware of the fund balance.
- Required reporting. In the event a fund's end of month balance is below a fund's statement minimum balance requirement (known as the fund floor) the Finance Director must make the City Administrator aware of the fund balance, note the insufficient funds in the monthly financial reports, and report the fund balance to the City Council at its monthly meeting.
- When a fund's end of month balance exceeds the established account ceiling for three consecutive months the excess account balance will be transfer to another account within the fund to achieve a maximum fund balance. Monies will be transferred between accounts on the following schedule; primary/pooled checking, cash reserve, investments. This type of transfer of funds must be reported in the city's monthly financial report.
- When a fund's end of month balance exceeds the established maximum fund balance, known as the fund ceiling, for three consecutive months the excess fund balance will be transfer to either the fund's capital improvement account, capital/equipment replacement fund or the city's emergency fund. This type of transfer of funds must be reported in the city's monthly financial report.

Standard Fund Balance Strategy -General Fund, Water Fund, Wastewater Fund

- Maintain a minimum fund balance of 75 days (20%) of all annual budgeted fund expenditures.
[Fund Floor]
- Maintain a target fund balance of 90 days (25%) of annual budgeted expenses.
[Fund Goal]
- Maintain a fund balance that does not exceed a maximum fund balance of 120 days (33%) of all annual budgeted fund expenditures.
[Fund Ceiling]

Major Funds Fund Balance

Fund	Minimum (Fund Floor)	Goal	Maximum (Fund Ceiling)
General Fund, Water Fund, Wastewater Fund	75 Days	90 Days	120 Days

Standard Fund Account Requirements - General Fund, Water Fund, Wastewater Fund

- Of the stated minimum fund balance the city must maintain a minimum cash balance of 30 days (8.3%) of all annual budgeted fund expenditures in a fund's primary/pooled checking account.
[Minimum Cash Balance]
- For a fund's primary/pooled checking account the city shall maintain a minimum account balance of 30 day, an account goal of 45 days, and an account ceiling of 60 days.
- Each major fund shall have a cash reserve account. Cash Reserve accounts may be established as checking, savings, money market, or approved investment pool accounts.
- For a fund's cash reserve account the city shall maintain a minimum account balance of 15 days, with an account goal of 15 days, and an account ceiling of 60 days.
- Each major fund shall have an investment account. Investment accounts are regulated by the Public Funds Investment Act and the city's Investment policy.
- For a funds' investment accounts the city shall maintain a minimum balance of 15 days, with an account balance, an account goal of 15 days, and an account ceiling of 30 days.

Major Funds Account Balances

Account	Minimum (Account Floor)	Goal	Maximum (Account Ceiling)
Primary/Pooled Checking	30 Days	45 Days	60 Days
Cash Reserve	15 Days	15 Days	30 Days
Investments	15 Days	15 Days	30 Days

60-Day Fund Balance Strategy - Drainage Fund, Solid Waste Fund, Tourism & Special Events Fund

- Newly created or activated funds shall be given a period of two years to establish minimum fund balance requirements and three years to reach target fund balance requirements.

- Maintain a minimum fund balance of 30 days (8.3%) of all annual budgeted fund expenditures.
[Fund Floor]
- Maintain a target fund balance of 60 days (15%) of annual budgeted expenses.
[Fund Goal]
- Maintain a fund balance that does not exceed a maximum fund balance of 90 days (25%) of all annual budgeted fund expenditures.
[Fund Ceiling]

60-Day Fund Balance

Fund	Minimum (Fund Floor)	Goal	Maximum (Fund Ceiling)
Drainage Fund, Solid Waste Fund, Tourism Fund	30 Days	60 Days	90 Days

Debt Service Fund Balance Strategy - Debt Service Fund, Fire Capital Improvements Fund

- Maintain a minimum fund balance of \$1,000 or 1 day whichever is greater.
[Fund Floor]
- Maintain a target fund balance sufficient to make bi-annual budgeted interest & sinking expense payments over the course of the fiscal year.
- Maintain a fund balance that does not exceed a maximum fund balance of 360 days (100%) of all annual budgeted debt service payments (interest and sinking expenditures).
[Fund Ceiling]

Debt Service Fund Balance

Fund	Minimum (Fund Floor)	Goal	Maximum (Fund Ceiling)
Debt Service Fund,	1 Day	Semi-annual debt service payment	360 Days

Restricted Fund Balance Strategy - Court Technology Fund, Court Security Fund, Grant Fund, Abatement Fund, Police Seizure Funds, and Donation Funds

- There is no minimum fund balance or cash balance requirements for restricted funds.
- Restricted funds are special purpose funds designated for special purposes or limited by State law.

- Restricted funds will typically support special projects such as one time expenditures and not regular reoccurring department operations.

Internal Service Fund Balance Strategy - Disaster Emergency Reserve Fund, Capital/Equipment Replacement Fund

- There is no minimum fund balance requirement for internal service funds. Internal service funds are used to offset the impact of future expenditures and have no immediate expenditures which require additional coverage.
- Internal service funds may be held in a variety of account types including checking, savings, money markets or investments accounts allowed under the city's investment policy.
- Target fund balances for internal service funds are operational in nature and may vary depending on the use of the internal service fund. The Disaster Emergency Fund has the goal supporting the approximate value of the city's insurance deductible on all city owned buildings and vehicles. The capital/equipment replacement fund as the goal of offsetting the 50% of the replacement cost of a vehicle.

Component Units of Government Policy

Component Units of Government are defined by the Governmental Accounting Standards Board (GASB) as organizations that due to their nature and relationship with the city shall have their finances reported as part of the city's financial reporting. The city shall maintain separate funds for any component unit of governments. The organizations may establish their own financial and fund balance policies that will be kept on file and observed by the city.

Reporting Policy

The annual budget will be prepared in accordance with Government Finance Association (GFOA) guidelines. Copies of the budget will be available for public inspection at City Hall and on the city's website.

The annual audit will be prepared in accordance with Government Accounting Standards Board (GASB) guidelines. The annual audit will be presented to the City Council by the auditing firm. Copies of the audit will be available for public inspection at City Hall and the on the city's website.

The city's finance department will prepare monthly financial reports for the City Council.

The city's finance department will prepare quarterly investment reports for the City Council.

In accordance with the fund balance policy the Finance Department and City Administrator will make the City Council aware of any fund balance below the stated policy limits for a particular fund.

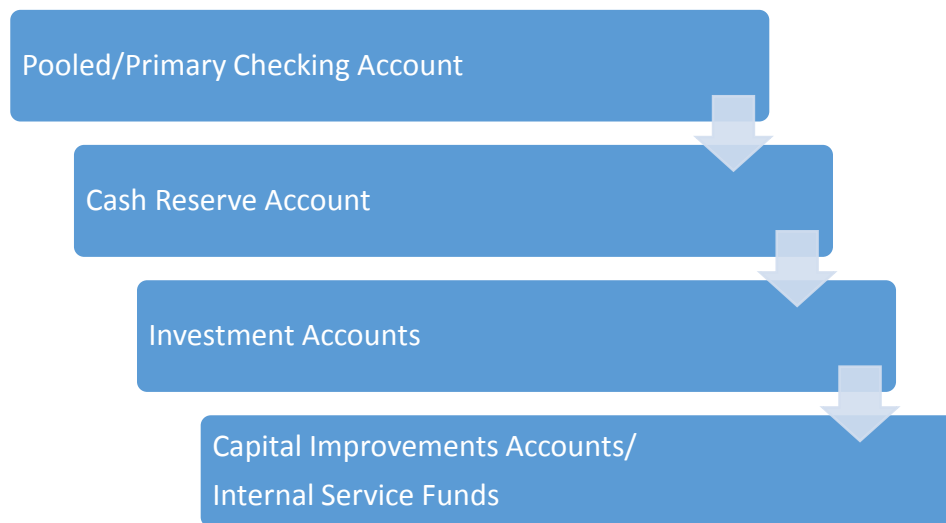
Fund Transfer Policy

Inter-Fund Transfers

To the best of its ability the city will keep fund balances segregated through separate bank accounts and accounting practices. Inter-fund transfers should be noted in the city's annual audit and whenever possible planned for in the city's annual budget. Inter-fund transfers between the General Fund and any of the city's Utility Funds (Water, Wastewater, Solid Waste, and Drainage), or Special Revenue Funds (Tourism, Court Security, Court Technology, Grant, Police Seizure) shall be recorded as an inter-fund balance. Inter-fund balances shall be treated as zero interest loans between funds and a fund repayment schedule shall be included with the city's annual budget.

Intra-Fund Transfers

Intra-Fund transfers shall be considered transfers within a fund such as moving monies from an account to another within the same fund. Intra-fund transfers may take place to meet the city's cash flow needs. Intra-Fund transfers may also take place once an account balance has exceed its' established fund account ceiling. As outlined in the city's fund balance policy excess monies shall be transferred on the following schedule:



Transfers between the General Fund and any of the city's Internal Service Funds (Abatement, Capital/Equipment Replacement, Emergency Disaster, Parks & Roads Donation, and Personnel Support Funds) shall be considered Intra-Fund transfers. As noted in the city's Audit Policy Internal Service Funds shall be accounted for under the General Fund.

Purchasing and Procurement Policy

The following policies are the general procurement policy for the city for all items other than capital projects.

Purchasing is limited to authorized employees within a department. Each department is responsible for updating its authorized purchaser list and keeping it on file with the Finance Department

Purchasing Authority

Purchase Amount	Policy Requirement	Purchasing Authority
\$0.01 - \$ 299	No quotes required, must make best effort to obtain best value for the City.	Employees listed on department purchasing approval list
\$300 - \$3,000	Prior approval required	Employees listed on department purchasing approval list
\$3,001 - \$9,999	Three quotes required. Verbal quotes must be documented as to source. Prior approval required.	Department Head.
\$10,000 - \$49,999	Three written quotes. Must notify preferred vendors and Historically Underutilized Businesses. Prior approval required.	City Administrator. Expense must be included in approved annual budget.
\$50,000+	Request for Qualification (RFQ) or Request for Proposal (RFP) are required. Must comply with state HUB requirement.	City Council

Checking Writing Policy

The city will require two signatures for each check written. The primary signatories will be the Mayor and City Administrator. The alternate signatories will be the Mayor Pro Tem and Budget & Financial Analyst. All checks require supporting documentation consisting of an approved check request, and the appropriate purchase order. Any payment over \$50,000 must have signature from one member of each signatory group (Mayor or Mayor Pro Tem and City Administrator or Budget & Financial Analyst).

ACH Transfers & Payments

The city will use electronic transfers including Automated Clearing House (ACH) payments, primarily for reoccurring expenses such as payroll. Electronic transfers require signed authorizing documentation similar to a check request.

Debt Management Policy

The goal of the debt management policy is to guide City officials as they consider the proper use of debt to fund capital projects and so serve as guidelines for city staff to use in issuing and managing debt.

Authority to issue debt

- Debt in excess of \$50,000 for a period longer than three year may only be issued by the majority vote of the City Council or by a vote of the general public as part of bond election.

Conditions for the use of debt

- Purchase of Capital Improvement (Land, Building, Equipment, Vehicle, or Technology) that the City will own and operate for longer than three years and exceeds a purchase price of \$10,000.
- Court ordered judgement or settlement in excess of \$50,000.

Debt Management

- Every debt issuance should include a list of the capital improvement, estimated lifespan, and projected cost.
- Length of debt issuance should not exceed the reasonable life span of the capital improvement.
- Every debt issuance should include a repayment plan designating the Fund responsible (or percentage of Funds responsible) for the debt, and future revenue source to be used to repay the debt service.
- Every debt issuance shall include an approved repayment schedule indicating principal and interest payments.
- Every debt issuance shall include a financial schedule that discloses the original principal amount received, the interest rate to be paid, and the total interest cost of the life of the debt issuance.
- Efforts should be made minimize the city's debt service cost and retain the highest credit rating.
- Efforts should be made to maintain full and complete financial disclosure and reporting for financial advisor, bond counsel, rating agencies, and auditors.

Debt Limits

- The city should not issue debt that causes the Interest & Sinking (I&S) portion of Ad Valorem (property) tax rate to exceed the Maintenance & Operations (M&O) portion of Ad Valorem (property) tax rate.
- The city should not issue debt in excess of the city's total annual budget without a vote of the general public. Specifically, the City Council should not issue Certificates of Obligation (C.O.) that exceed the adopted, annual budget. In the event the city seeks to issue debt in excess of the adopted, annual budget, the city should hold a general election on the issuance of General Obligation (G.O.) bonds.
- The city should not issue debt for a term longer than thirty years. In the event the city refinances debt it should not extend the term of the debt for longer than ten additional years beyond the original debt service schedule.

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Public Investment Policy

FY 2015-2016

The purpose of this document is to set forth specific investment policy and strategy guidelines for the City of Willow Park in order to achieve the goals of safety, liquidity, yield, and public trust for all investment activity. This policy serves to satisfy the statutory requirement (specifically the Public Funds Investment Act, Article 342a-2 V.T.C.S. (the "Act") to define, adopt and review a formal investment strategy and policy.

INVESTMENT POLICY

I. SCOPE

This investment policy applies to all financial assets of the City of Willow Park. These funds are accounted for in the City's Annual Audit Report (CAAR) and include:

- A. General Fund
- B. Debt Service Funds
- C. Utilities Funds (Water, Wastewater, Drainage)
- D. Capital Project Improvement Funds
- E. All Other Funds and Accounts

II. OBJECTIVES AND STRATEGIES

The City of Willow Park shall design and manage its investments in compliance with all Federal, State, and other legal requirements, including, but not limited to the Public Funds Investment Act. The objectives of the City's investment policy are safety, liquidity, public trust, and yield. To ensure the City meets its objective of public trust, all participants in the City's investment process shall seek to act responsibly and prudently, handling with care the City's assets, as they would their own. Investment officials shall avoid any transaction that might impair public confidence in the City's ability to govern effectively. To meet its objectives, the City shall manage and invest its available resources using six primary strategies, listed in order of their priority: suitability, preservation and safety of principal, liquidity, diversification, public trust and yield.

Suitability

Suitability of the investment to the financial requirements of the City is the foremost strategy of the City. Understanding the City's financial requirements and purchasing suitable investments that comply with the Act and this policy are paramount.

Preservation and Safety of Principal

Preservation and safety of principal of the City's assets is an integral part of the investment program. As noted above, safety of principal is the primary objective of this policy. Investments of the City shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To increase investment safety, the City strives to decrease or minimize credit risk. Credit risk or the risk of loss due to the failure of a security issuer or guarantor shall be minimized by the City by limiting investments to safe types, pre-qualifying financial institutions and broker/dealers, and diversifying the portfolio in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio. To match anticipated cash flow requirements, the maximum weighted average maturity of the overall portfolio may not exceed six months.

Liquidity

The City's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements that might be reasonably anticipated. Liquidity shall be achieved by matching investment maturities with forecasted cash flow. A portion of the portfolio will also be placed in short term investment pools and/or money market mutual funds, which offer daily liquidity and may be utilized as a competitive yield alternative to fixed maturity investments.

Marketability

Securities with active and efficient secondary markets are necessary in the event of an unanticipated cash requirement or an unforeseen need to liquidate the investment before maturity. Historical market "spreads" between the bid and offer prices of a particular security type of less than a quarter of a percentage point shall define an efficient secondary market.

Diversification

Diversification of the portfolio will include diversification by maturity and market sector and will include the use of a number of broker/dealers for diversification and market coverage. Competitive bidding will be used on each sale and purchase.

Public Trust

Investments shall be made with judgment and care, under circumstances, then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of capital as well as probable income to be derived. All participants in the City's investment process shall seek to act responsibly as custodians of the public trust. Investment officials shall avoid any transaction that might impair public confidence in the City's ability to govern effectively.

Yield

The City's investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio. Yield on investments is of significantly less importance compared to the safety, liquidity and public trust objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. The yield of an equally weighted, rolling six-month Treasury bill portfolio shall be the minimum yield objective or "benchmark". A secondary objective will be to obtain a yield equal to or in excess of a local government investment pool or money market mutual fund.

Effective cash management is recognized as essential to good fiscal management. Cash management is defined as the process of managing monies in order to ensure maximum cash availability. To ensure the marketability and liquidity of invested cash, the choice of high-grade government investments and high-grade money market instruments will primarily be selected.

The City shall maintain a comprehensive cash management program which includes collection of accounts receivable, prudent investment of its available cash, disbursement of payments in accordance with invoice terms and the management of banking services.

III. RESPONSIBILITY AND CONTROL

A. Delegation of Authority and Training

Authority to manage the City's investment program is derived from a resolution of the City Council. The City Administrator and Budget/Financial Analyst are designated as the investment officer of the City, with the City Secretary serving as the alternate investment officer. The investment officer is responsible for investment decisions and activities. The investment officer shall attend at least one training session relating to the officer's responsibility under the Act within 12 months after assuming duties. The investment officer will also be required to attend a training session not less than once every two years and receive 10 hours of training through courses or seminars offered by independent professional organizations and associations (*i.e. the Government Finance Officers Association of Texas, the Government Treasurers Organization of Texas, the Texas Municipal League, or the North Central Texas Council of Governments, etc.*) in order to insure the quality and capability of the City's investment personnel making investment decisions in compliance with the Act. The training must include education in investment controls, security risks, strategy risks, market risks, diversification of investment portfolio, and compliance with the Act.

The City shall also encourage those who may perform daily activities with the City investments to attend such training although they are not listed specifically as Investment Officers of the City.

B. Internal Controls

The investment officer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the investment officer shall establish a process for annual independent review by an external auditor to assure compliance with policies and procedures. The results of this review shall be reported to the City Council. The internal controls shall address the following points:

- 1) Control of collusion.
- 2) Separation of transaction authority from accounting and record keeping.
- 3) Custodial safekeeping.
- 4) A voidance of physical delivery securities.
- 5) Clear delegation of authority to subordinate staff members.
- 6) Written confirmation for telephone (voice) transactions for investments and wire transfers.
- 7) Development of a wire transfer agreement with the depository bank or third party custodian.

C. Prudence

The standard of prudence to be applied by the investment officer shall be the "Prudent Person Rule" which states: *"Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not in speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived"* In determining whether an investment officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration:

- 1) The investment of all funds, or funds under the City's control, over which the officer had responsibility rather than the prudence of a single investment.
- 2) Whether the investment decision was consistent with the written investment policy of the City.

The investment officer, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific security's credit risk or market price changes, provided that these deviations are reported immediately and that appropriate action is taken to control adverse developments.

D. Limitation of Personal Liability

Investment officials acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibilities for an individual security's credit risk or market price change, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments. The City Council will retain ultimate responsibility as fiduciaries of the assets of the City.

E. Ethics and Conflicts of Interest

City staff involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program, or that could impair the employee's ability to make impartial investment decisions. According to the Act, an Investment Officer has a personal business relationship with a business organization if:

- 1) The Investment Officer owns 10 percent or more of the voting stock or shares of the business organization or owns \$5,000 or more of the fair market value of the business organization;
- 2) Funds received by the Investment Officer from the business organization exceed 10 percent of the Investment Officer's gross income for the previous year; or
- 3) The Investment Officer has acquired from the business organization during the previous year investments with a book value of \$2,500 or more for the personal account of the Investment Officer.

Investment Officer(s) must file a disclosure statement with the Texas Ethics Commission and the City Council if an officer has a personal business relationship with a business organization offering to engage in an investment transaction with the City or if the Officer is related within the second degree by affinity or consanguinity, as determined under Chapter 573 of the Texas Government Code, to an individual seeking to transact investment business with the entity.

IV. INVESTMENT PORTFOLIO

Investments described below are authorized by Chapter 2256, Texas Government Code as eligible securities for the City. City funds governed by this Policy may be invested in the following types of securities:

- 1) Obligations of the United States or its agencies with stated maturity not to exceed two years.
- 2) Direct obligations of the State of Texas or its agencies with a stated maturity not to exceed two years.
- 3) Other obligations, the principal of and interest on which are unconditionally guaranteed or insured by or backed by the full faith and credit of the State of Texas or the United States or its agencies, including obligations that are fully insured by the Federal Deposit Insurance Corporation or by the explicit full faith and credit of the United States and with stated maturity not to exceed two years.

C. Authorized Investments.

- 1) Obligations of the United States of America, its agencies and instrumentalities, which have a liquid market with a readily determinable market value.
- 2) Direct obligations of the State of Texas and agencies thereof.
- 3) Other obligations, the principal of and interest on which are unconditionally guaranteed by the State of Texas or United States of America.
- 4) Obligations of the States, agencies thereof, Counties, Cities, and other political subdivisions of any state having been rated as investment quality by a nationally recognized investment rating firm, and having received a rating of not less than "A" or it's equivalent
- 5) Certificates of Deposit of state and national banks domiciled in Texas, guaranteed or insured by the Federal Deposit Insurance or it's successor or secured by obligations described in A through D above, which are intended to include all direct agency or instrumentality issued mortgage backed securities rated AAA by a nationally recognized rating agency, or by Article 2529b-1, V.T.C.S., and that have a market value of not less than the principal amount of the certificates.
- 6) Fully collateralized direct repurchase agreements with a defined termination date secured by obligations of the United States or it's agencies and instrumentalities pledged with a third party, selected by the Director of Finance, other than an agency for the pledgor. Repurchase agreements must be purchased through a primary government securities dealer, as defined by the Federal Reserve, or a bank domiciled in Texas. A Master Repurchase Agreement must be signed by the bank/dealer prior to investment in a repurchase agreement
- 7) Joint pools of political subdivisions in the State of Texas which invest in instruments and follow practices allowed by current law. Investment in such pools shall be limited to 15% of the City's entire portfolio. A pool must be continuously rated no lower than AAA or AAA-m or at an equivalent rating by at least one nationally recognized rating service.

B. Not Authorized

The City's authorized investments options are more restrictive than those allowed by State law. State law specifically prohibits investment in the following investment securities.

- 1) An obligation whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pays no principal.
- 2) Obligations whose payment represents the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest.
- 3) Collateralized mortgage obligations that have a stated final maturity date of greater than 10 years.
- 4) Collateralized mortgage obligations the interest rate of which is determined by an index that adjusts opposite to the changes in a market index.

C. Holding Period

The City of Willow Park intends to match the holding periods of investment funds with liquidity needs of the City. In no case will the average maturity of investments of the City's operating funds exceed one year. The maximum final stated maturity of any investment shall not exceed two years.

D. Risk and Diversification

The City of Willow Park recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Risk is controlled through portfolio diversification that shall be achieved by the following general guidelines:

- 1) Risk of issuer defaults is controlled by limiting investments to those instruments allowed by the Act, which are described herein.
- 2) Risk of market price changes shall be controlled by avoiding over-concentration of assets in a specific maturity sector, limitation of average, maturity of operating funds investments to one year, and avoidance of over-concentration of assets in specific instruments other than U.S. Treasury Securities and Insured or Collateralized Certificates of Deposits.
- 3) Risk of liquidity due to technical complications shall be controlled by the selection of securities dealers as described herein.

V. AUTHORIZED FINANCIAL BROKERS/DEALERS AND INSTITUTIONS

All investments made by the City will be made through either the City's banking services bank, local government investment pool, investment management firm, or a broker/dealer. At least annually,

the City Council will review, revise, and adopt a list of qualified broker/dealers that are authorized to engage in investment transactions with the City, per the Act 2256.025. Refer to Appendix A for a list of approved broker/dealers and institutions.

To be included on the City's qualified broker/dealer list that is reviewed, revised, and adopted by the City Council annually, broker/dealers must meet certain criteria as determined by the Investment Officer. The following criteria must be met by those firms on the list:

- 1) Adherence to the City's objectives and strategies;
- 2) Investment performance and transaction pricing within accepted risk constraints;
- 3) Responsiveness to the City's request for services, information and open communication;
- 4) Understanding of the inherent fiduciary responsibility of investing public funds;
- 5) Similarity in philosophy and strategy with the City's objectives;
- 6) Proof of certification by the National Association of Securities Dealers (NASD) and provision of CRD number;
- 7) Proof of current registration with the State Securities Commission; and
- 8) References from other public entities in Texas.

VI. APPROVED BROKER/DEALERS AND INSTITUTIONS

Every bank, local government investment pool, investment management firm or broker/dealer with whom the City transacts business will be provided a copy of this Investment and Collateralization Policy to ensure that they are familiar with the objectives and strategies of the Policy. A qualified representative of the firm will be required to return a signed certification (provided to them by the City, see Appendix B) stating that the Policy has been received and reviewed, and that they have implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between their organization and the City that are not authorized by the City's Investment and Collateralization Policy, except to the extent that this authorization is dependent on an analysis of the makeup of the City's entire portfolio or requires an interpretation of subjective investment standards, as required by the Act 2256.005 (k-l).

Each bank, local government investment pool, investment management firm or broker/dealer is required annually to provide current audited financial statements to the City.

The City may not engage in an investment transaction with a business organization prior to receiving this written certification completed by the organization.

A. Competitive Bidding

It is the policy of the City to require competitive bidding for all investment transactions (securities and bank CD's) except for transactions with money market mutual funds and local government investment pools (which are deemed to be made at prevailing market rates). At least three bids or offers must be solicited for all other investment transactions. In a situation where the exact security being offered is not offered by other dealers, offers on the closest comparable investment may be used to establish fair market price of the security. When few broker/dealers or banks, if any, or in instances where timing is critical, City investment officers may use another authorized investment of similar maturity for evaluation purposes. The quotes may be accepted orally, in writing, electronically, or any combination of these methods, but must be followed by official written confirmation. City investment officers (at least two) may approve exceptions, on a case by case basis, by considering the investment type, maturity date, amount and potential disruptiveness to the City's investment strategy.

Funds will be authorized to be released after notification that the purchased security has been received. Written confirmation shall be received from the financial institution or broker/dealer. All investments purchased will be held in safekeeping at a third party custodial institution with a safekeeping receipt being sent to the City.

V. COLLATERALIZATION

The City of Corsicana's investment portfolio is selected and managed in such a manner to ensure that it will meet all the requirements established by the City of Corsicana Investment Policy and the Public Funds Investment Act. The Collateralization Policy, as part of the overall Investment Policy, is intended to protect the City's investments by providing a buffer against market changes to provide a level of security for all City funds. Therefore, collateralization will be required on deposits held by depository banks and certificates of deposit.

A. Allowable Collateral and required Collateral Levels

Eligible collateral for security of the City's deposits is limited to United States Treasury Bills, Treasury Bonds, and Treasury Notes which are backed by the full faith and credit of the United States Government. The only allowable exception is for debt proceeds held in escrow by the lending institution or its designated depository, which may include United States Agency Securities at the discretion of the City's investment officers. Authorization for this collateral exception must be written, and signed by at least two of the City's investment officers.

This policy requires that collateral pledged be revalued and adjusted on a monthly basis. The variable nature of this system recognizes the appropriateness of lower minimum requirements for collateral instruments that mark-to-market more frequently, and higher ratios for collateral that is market adjusted less frequently.

The following percentages are minimum market value for collateral instruments that are pledged for City deposits (and accumulated interest thereon):

Maturity Period	Minimum Collateral Required
a) Up to 1 year	102%
b) Between 1 and 5 years	105%
c) More than 5 years	110%

Any collateral with a maturity of over 5 years must be approved by the Investment Officer(s) in writing before the transaction is initiated.

Collateral is valued at current market price plus accrued interest accrued through the date of valuation.

B. Monitoring Collateral Adequacy

The City requires monthly reports with market values of pledged securities from all financial institutions with which the City has deposits. The Investment Officer(s) will at least monitor adequacy of collateralization monthly.

C. Margin Calls on Certificates of Deposit

If the collateral pledged for a certificate of deposit falls below the par value of the deposit, plus accrued interest less FDIC insurance, the Institution will be notified by the Investment Officer(s) and will be required to pledge additional securities, allowed by this policy, no later than the end of the next succeeding business day.

D. Collateral Substitution

Any broker, dealer, or financial institution requesting collateral substitution must contact the Investment Officer(s) for approval and settlement. The substituted security's value will be calculated and substitution approved if its value is equal to or greater than the required security level. The Investment Officer(s), or a designee, must provide written notification of the decision to the bank or the safekeeping agent holding the security prior to any security release.

Substitution is allowable for all transactions, but should be limited, if possible, to minimize potential administrative problems and transfer expense. The Investment Officer may limit substitution and assess appropriate fees if substitution becomes excessive or abusive.

E. Collateral Reductions

Should the collateral's market value exceed the required amount, any broker or financial institution may request approval from the Investment Officer(s) to reduce collateral. Collateral reductions may be permitted only if the City's records indicate that the collateral's market value exceeds the required amount.

VI. SAFEKEEPING AND CUSTODY

A. Insurance or Collateral

All deposits and investments of City funds other than direct purchases of U.S. Treasuries or agencies shall be secured by pledged collateral. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 102% of market value of principal and accrued interest on the deposits or investments less an amount insured by the FDIC or FSLIC. Evidence of the pledged collateral shall be maintained by the investment officer or a third party financial institution. Repurchase agreements shall be documented by a specific agreement noting the collateral pledge in each agreement. Collateral shall be reviewed monthly to assure that the market value of the pledged securities is adequate.

B. Safekeeping Agreement

Collateral pledged to secure deposits of the City shall be held by a safekeeping institution in accordance with a Safekeeping Agreement which clearly defines the procedural steps for gaining access to the collateral should the City of Willow Park determine that the City's funds are in jeopardy. The safekeeping institution, or Trustee, shall be the Federal Reserve Bank or an institution not affiliated with the firm pledging the collateral. The safekeeping agreement shall include the signatures of authorized representatives of the City of Willow Park, the firm pledging the collateral, and the Trustee.

C. Collateral Defined

The City of Willow Park shall accept only the following securities as collateral:

- 1) FDIC and FSLIC insurance coverage.
- 2) A bond, certificate of indebtedness, or Treasury note of the United States that is guaranteed as to principal and interest by the United States.
- 3) Obligations, the principal and interest on which, are unconditionally guaranteed or insured by the State of Texas.

- 4) A bond of the State of Texas or of a county, city or other political subdivision of the State of Texas having been rated as investment grade (investment rating no less than "A" or it's equivalent) by a nationally recognized rating agency with a remaining maturity of ten (10) years or less.

D. Subject to Audit

All collateral shall be subject to inspection and audit by the investment officer or the City's independent auditors.

E. Delivery vs. Payment

Treasury Bills, Notes, Bonds, Repurchase Agreements and Government Agencies' securities shall be purchased using the delivery vs. payment method. That is, funds shall not be wired or paid until verification has been made that the correct security was received by the Trustee. The security shall be held in the name of the City or held on behalf of the City. The Trustee's records shall assure the notation of the City's ownership of or explicit claim on the securities. The original copy of all safekeeping receipts shall be delivered to the City.

VII. INVESTMENT PARAMETERES

A. Diversification

The City will purchase and diversify its investments by security type and investment maturity, in accordance with this policy. Diversification by investment type shall be established by the following maximum percentages of investment type to the total investment portfolio:

1) Obligations of the United States or its agencies	100%
2) Fully collateralized interest bearing commercial checking/savings Accounts	100%
3) Eligible Investment Pools as defined in section 2256.016 of the Act	100%
4) Fully insured and/or collateralized Certificates of Deposit	50%
5) No-load Money Market Mutual Funds	35%
6) Direct obligations of the State of Texas or its agencies	25%
7) Obligations of states, agencies, cities and other political subdivisions of any state	25%
8) Other authorized and suitable investments	10%

B. Maximum and Weighted Average Maturity

In order to minimize risk of loss due to interest rate fluctuations, investment maturities will not exceed the anticipated cash flow requirement of the funds. The City of Corsicana intends to match the holding periods of investment funds with liquidity need of the City. The maximum final stated maturity of any investment shall not exceed five years. All long-term maturities will be intended to cover long-term liabilities. In addition, no less than ten percent

(10%) of the funds in the portfolio will be liquid at all times. The entire portfolio will have a weighted average maturity of one (1) year or less. This weighted average will be calculated using the stated final maturity dates of each security.

C. By Fund Groups

Maturity guidelines by fund are as follows:

- 1) Operating Funds - The weighted average days to maturity for the operating fund portfolio shall be 365 days or less and the maximum allowable maturity shall be one year.
- 2) Debt Service Funds - Debt Service Funds shall be invested to ensure adequate funding for each consecutive debt service payment. The Investment Officer shall invest in such a manner as not to exceed an "unfunded" debt service date with the maturity of any investment. Any unfunded debt service date is defined as a coupon or principal payment date that does not have cash or investment securities available to satisfy said payment.
- 3) Debt Service Reserve Funds - Market conditions, Bond Resolutions constraints and Arbitrage compliance will be considered when formulating Reserve Fund strategy. Maturity limitation shall generally not exceed the call provisions of the Bond Ordinance and shall not exceed the final maturity of the bond issue. All Debt Service Reserve Fund investment maturities shall not exceed five years.
- 4) Special Project, Special Purpose, and Construction Funds - The investment maturity of bond or debt proceeds shall generally be limited to the anticipated cash flow requirements. City funds that are considered "bond proceeds" for arbitrage purposes will be invested using a more conservative approach than the standard investment strategy when arbitrage rebate makes requiring refunding excess earnings. All earnings in excess of the allowable arbitrage earnings will be segregated and made available for any necessary payments to the U.S. Treasury.

VIII. REPORTING

A. Annual Report

Within sixty (60) days of the end of the fiscal year, the investment officer shall present an annual report on the investment program and investment activity.

B. Methods

The annual investment report shall include a succinct management summary that provides a clear picture of the status of the current investment portfolio and transactions made over the last year. This management summary will be prepared in a manner that will allow the City to ascertain whether investment activities during the reporting period have conformed

to the investment policy. The report will be prepared in compliance with generally accepted accounting principles. The report will include the following:

- 1) A listing of individual securities held at the end of the reporting period. This list will include the name of the fund or pooled group fund for which each individual investment was acquired.
- 2) Unrealized gains or losses resulting from appreciation or depreciation by listing the beginning and ending book and market value of securities for the period. Market values shall be obtained from financial institutions or portfolio reporting services independent from the broker/dealer from which the security was purchased.
- 3) Additions and changes to the market value. during the period.
- 4) Fully accrued interest for the reporting period.
- 5) Average weighted yield to maturity of portfolio on entity investments as compared to applicable benchmarks.
- 6) Listing of investments by maturity date.
- 7) The percentage of the total portfolio which each type of investment represents.
- 8) Statement of compliance of the City's investment portfolio with State Law and the investment strategy and policy approved by the City Council.

IX. INVESTMENT POLICY ADOPTION

The City of Willow Park investment policy shall be adopted by resolution of the City Council. The policy shall be reviewed for effectiveness on an annual basis and any modifications will be approved by the City Council. The City Council shall review these investment policies and strategies not less than every three years.

Fund Balance

FY 2015-2016

Overview

Fund Balance: The excess of a fund's assets over its liabilities and reserves.

The City of Willow Park limits the use of fund balance with the exception of planned capital improvements. The City's financial policies state that once a fund exceeds its fund ceiling, the excess fund balance should be programmed for capital improvements the following year. The City of Willow Park's General Fund and Water Fund have a fund balance in excess of the city's financial policy defines as the fund ceiling.

The fund ceiling for the General fund is 120 days.

The fund ceiling for the Water fund is 60 days.

The excess funds for the General Fund are used annually to fund the Capital Improvement Budget (One Time Funding) project list. As part of the annual budget process the City Council identifies and ranks projects to be included into the Capital Improvement Budget.

City of Willow Park			
Projected Beginning & Ending Fund Balance			
	Fund	FY 2015-16 Beginning Fund Balance 10/1/2015	FY 2015-16 Ending Fund Balance 9/30/2016
Major Funds			
1	General	\$1,341,226	\$1,110,240
	Capital Budget/One-Time	*	\$0
2	Debt Service	\$1,000	\$1,000
Utility Funds			
3	Water	\$3,021,860	\$2,291,907
4	Wastewater	\$67,572	\$67,572
5	Solid Waste	\$135,061	\$62,100
6	Drainage	\$986	\$986
Special Revenue Funds			
7	Court Security	\$8,415	\$5,215
8	Court Technology	\$20,451	\$11,043
9	Grant	\$2,344	\$2,344
10	Police Seizure (State)	\$1,588	\$1,588
11	Police Seizure (Federal)	\$32,172	\$32,172
12	Tourism & Special Events	\$15,279	\$15,279
Internal Service Funds			
13	Abatement Fund	\$5,000	\$5,000
14	Capital Equipment/Replacement	\$10,000	\$10,000
15	Emergency Disaster	\$1,000	\$1,000
16	Parks & Road Donation	\$2,500	\$2,500
17	Personnel Support	\$11,000	\$11,000
Component Units of Government			
18	First Responder	\$140,317	\$85,457
19	Economic Development	\$54,000	\$72,741
*	Capital Improvement Certificate of Deposit (CD) which is part of General Fund Balance		

Fund Balances Provided

The fund balance for every fund is included in the consolidated financial table. The projected beginning and ending balance for each fund is included on major, special revenue, internal service, and enterprise fund scheduled.

City of Willow Park							
Consolidated Financial Schedule							
Fiscal Year	FY 2015-16	Schedule	Special Revenue Funds				
Beginning Fund Balance							
Special Revenue Funds	Court Security	Court Technology	Grant	Police Seizure (State)	Police Seizure (Federal)	Tourism	Special Revenue Funds Sub-Total
Projected Fund Balance 10/1/2015	\$8,415	\$20,451	\$2,344	\$1,588	\$32,172	\$15,279	\$80,249
Revenues							
Special Revenue Funds	Court Security	Court Technology	Grant	Police Seizure (State)	Police Seizure (Federal)	Tourism	Special Revenue Funds Sub-Total
AD VALOREM TAXES							0
SALES & USES TAXES						15,047	15,047
FRANCHISE FEES							0
DEVELOPMENT & USER FEES							0
FINES	13,200	9,792					22,992
INTEREST & INVESTMENT INCOME							0
OTHER REVENUE			5,000	0	0		5,000
TRANSFERS							0
USE OF FUND BALANCE	3,200	9,408				9,953	22,561
Sub-Total	16,400	19,200	5,000	0	0	25,000	65,600
Expenses							
Special Revenue Funds	Court Security	Court Technology	Grant	Police Seizure (State)	Police Seizure (Federal)	Tourism	Special Revenue Funds Sub-Total
Personnel	2,400						2,400
Supplies & Maintenance	4,000	2,100	5,000			7,500	18,600
Operations						7,500	7,500
Utilities							0
Contractual Services		7,100					7,100
Capital Outlay	10,000	10,000				10,000	30,000
Debt Services & Transfers							0
Sub-Total	16,400	19,200	5,000	0	0	25,000	65,600
Ending Fund Balance							
Special Revenue Funds	Court Security	Court Technology	Grant	Police Seizure (State)	Police Seizure (Federal)	Tourism	Special Revenue Funds Sub-Total
Projected Fund Balance 9/30/2016	\$5,215	\$11,043	\$2,344	\$1,588	\$32,172	\$15,279	\$67,641



Use of Fund Balance

The FY 2015-16 Budget uses General Fund balance. The City has certificate of deposit for approximately \$125,100 that matures in November 2015, this C.D. will be cashed in and used to fund the projects on the Capital Improvement Budget (One-Time Funding).

The FY 2015-16 Budget uses the Court Security Fund and the Court Technology Fund balance. The municipal court, located at City Hall is set for a remodel. This capital improvement has been designated for use of fund balance.

FY 2015-16 Budget uses Water Fund balance. In 2014 the Water Fund issued certificates of obligation (COs) to participate in a Texas Water Development Board revolving loan fund program for waterline replacement. The COs were issued, but the contractor who won the bid on the job was not able to begin the project due to a death in the family. As a result the city has the fund from the previously issued CO being held in a capital improvement budget waiting to be utilized. In the upcoming budget year the city will complete both phase one and phase two of the waterline rehabilitation project.

Interfund Transfers

FY 2015-2016

As part of the budget process an effort is made for each fund to operate independently and to minimize inter-fund transfers, but there are times when the different funds interact directly with one another. This section lists all planned inter-fund transfers, the reason for the transfer, and if it is an operating transfer or a loan from one fund to the other funds.

From the General Fund

General Fund (Administration Department) to Economic Development Fund

ACCOUNT NUMBER	ACCOUNT	FY 2015-2016 BUDGET PROPOSED
70-8719	Transfer to Economic Development Fund	\$ 68,687

The General Fund makes a contribution to the Economic Development Fund equivalent to amount of 1/8 cent sales tax collection. This transfer will continue to be made until the city can create a formal economic development corporation (EDC) and can be funded directly by an economic development sales tax election. This transfer is considered an operating transfer.

General Fund (Administration) to Personnel Support Fund

ACCOUNT NUMBER	ACCOUNT	FY 2015-2016 BUDGET PROPOSED
70-8717	Transfer to Personnel Support Fund	\$ 10,770

The city's financial policies allow for an inter-fund transfers to be made once a fund has reached its fund ceiling. In the event that the General Fund achieves 100% of revenue projections there will be a slight residual that can be transferred to the personnel support fund. This transfer is considered an operating transfer.

General Fund (Administration Department) to Debt Service Fund

ACCOUNT NUMBER	ACCOUNT	FY 2015-2016 BUDGET PROPOSED
70-8702	Transfer to Debt Service	\$ 0

In previous years the city received all tax revenue to the General Fund then transferred fund to the Debt Service Fund to pay the General Fund portion of existing Debt Service. Under the direction of the City Auditor the Debt Service Fund will now receive its portion of property tax revenue directly from the Parker County Appraisal District and is shown in the revenue section of the Debt Service Fund budget.

From the Water Fund

Water Fund to General Fund

ACCOUNT NUMBER	ACCOUNT	FY 2015-2016 BUDGET PROPOSED
70-8701	Transfer to General Fund	\$ 122,758

Beginning in FY 2014-15 the city began collecting a franchise Fee for the city's Water and Wastewater Utilities. The Water and Wastewater Utility Franchise Fee is based on 5% of gross water and wastewater sales. The existence of the Public Utility Franchise Fee has reduced the need for any inter-fund transfers between the General and Water Funds. This item is shown as a Franchise Fee revenue to the General Fund and an inter-fund transfer to the Water Fund. This transfer is considered an operating transfer.

Water Fund to Debt Service Fund

ACCOUNT NUMBER	ACCOUNT	FY 2015-2016 BUDGET PROPOSED
70-8702	Transfer to Debt Service	\$ 444,738

The Water Fund pays debt service for past capital improvement projects. The Debt Service chapter outlines the previous debt issuances, repayment schedule, and what portion of funds are owed by the Water Fund. This item is shown as an expenditure to the Water Fund and is not listed as a Debt Service Fund to prevent double counting the debt service as an income. This transfer is considered an operating transfer.

From the Waste Water Fund

Waste Water Fund to General Fund

ACCOUNT NUMBER	ACCOUNT	FY 2015-2016 BUDGET PROPOSED
70-8701	Transfer to General Fund	\$ 22,733

Beginning in FY 2014-15 the city began collecting a franchise Fee for the city's Water and Wastewater Utilities. The Water and Wastewater Utility Franchise Fee is based on 5% of gross water and wastewater sales. This item is shown as a Franchise Fee revenue to the General Fund and an inter-fund transfer to the Waste Water Fund. This transfer is considered an operating transfer.

Waste Water Fund to Water Fund

ACCOUNT NUMBER	ACCOUNT	FY 2015-2016 BUDGET PROPOSED
70-8703	Transfer to Water Fund	\$ 76,465

The Waste Water Fund historically has been insolvent and relied on inter-fund transfers to cover its operating and capital costs. A staff audit found a series of unbudgeted inter-fund transfers that had taken place between the Water and Waste Water Funds. In recent years the Waste Water Fund required support from the Water Fund to pay for approved capital improvements including lift stations and treatment plan repairs at which time it was identified that it would borrow and repay funds to the Water Fund. With the addition of legal fees from the ES CM vs. Willow Park lawsuit the debt between the Waste Water and Water Funds needs to be recalculated for next year's budget based on the final numbers from the FY 2014-15 audit. This item is shown a revenue to the Water Fund and inter-fund transfer expense to the Waste Water Fund. This transfer is considered an inter-fund loan and is on the following repayment schedule.

*The FY 2014-15 Transfer did not take place, it was deferred for one year. The first repayment is now scheduled as part of the FY 2015-16 Budget.

**Needs to be re-calculated using actual transfer station, plant repair, and law suit numbers.

***Needs new repayment schedule with longer repayment terms.

City of Willow Park
Inter-fund Repayment Schedule: Waste Water to Water

Note: As part of the FY 2013 Budget Amendment and FY 2014 Annual Budget an effort was made to consolidate and establish a repayment schedule for all inter-fund balances.

Water Fund to Wastewater Fund

Capital Project Loan

Lift Station	1,125,168
5% Contingency	56,258
Treatment Plant Repair	50,000
	1,231,426

The Wastewater Fund will repay the Water Fund \$61,571 over twenty years beginning in FY 2015 (FY 2015-2034)

Operating Capital Loan

60 Day Operating Capital	104,257
--------------------------	---------

The Wastewater Fund will repay the Water Fund \$14,894 over seven years beginning in FY 2015 (FY 2015-2021).

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Capital Project Loan	\$61,571	\$61,571	\$61,571	\$61,571	\$61,571	\$61,571	\$61,571
Operating Capital Loan	\$14,894	\$14,894	\$14,894	\$14,894	\$14,894	\$14,894	\$14,894
Total Annual Transfer (Wastewater to Water)	\$76,465	\$76,465	\$76,465	\$76,465	\$76,465	\$76,465	\$76,465

	FY 2022-FY 2034
Capital Project Loan	\$61,571
Total Annual Transfer (Wastewater to Water)	\$61,571

From the Solid Waste Fund

Solid Waste Fund to Waste Water Fund

ACCOUNT NUMBER	ACCOUNT	FY 2015-2016 BUDGET PROPOSED
70-8704	Transfer to Waste Water Fund	\$ 38,423

The Solid Waste Fund has exceeded its fund ceiling and as per the city's adopted financial policies will be making an inter-fund transfer to the Waste Water Fund. The transfer will be used to establish the Waste Water Fund's cash reserve account. This transfer is considered an inter-fund loan and is on the following repayment schedule.

Operating Capital Loan: \$38,423

Repayment Schedule: 7 years at 0% interest

The Wastewater Fund will repay the Solid Waste Fund \$5,489 per year over seven years beginning in FY 2017-18

FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
\$5,489	\$5,489	\$5,489	\$5,489	\$5,489	\$5,489	\$5,489

Solid Waste Fund to Drainage Fund

ACCOUNT NUMBER	ACCOUNT	FY 2015-2016 BUDGET PROPOSED
70-8706	Transfer to Drainage Fund	\$ 20,000

The Solid Waste Fund has exceeded its fund ceiling and as per the city's adopted financial policies and is scheduled to make an inter-fund transfer to the Drainage Fund. The transfer will be used to provide the Drainage Fund with working capital. This transfer is considered an inter-fund loan and is on the following repayment schedule.

Operating Capital Loan: \$20,000

Repayment Schedule: 7 years at 0% interest

The Wastewater Fund will repay the Solid Waste Fund \$2,857 per year over seven years beginning in FY 2017-18

FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
\$2,857	\$2,857	\$2,857	\$2,857	\$2,857	\$2,857	\$2,857

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Performance Measures

FY 2015-2016

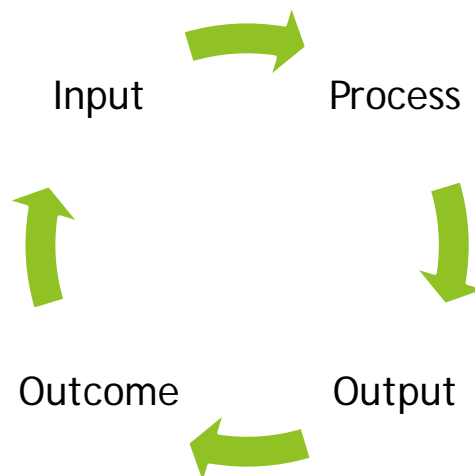
Overview

There is an old adage of “what gets measured, is what gets done” which is why the city is in the process creating a performance management system. The first step in the performance management system is to develop performance measures for all departments. The city began implementing performance measures for select departments in 2014.

Performance Management

The goal of the Willow Park Performance Management is to take a holistic approach to evaluating city services. The goal of the performance management is to budget for outcomes, or in short to ensure the money being spent gets the desired results.

The performance management examines the relationship between inputs, processes, outputs, and outcomes. Inputs include resources used such as labor and capital. Processes include the actions taken by the department. Output the direct, quantifiable goods or services produced by the department. Outcomes is the overall achievement desired or goal that is obtained.



Performance Management Program

The City of Willow Parks' performance management program has two components; key stats and performance measures. Key stats are important measures from every department. Key stats tend to be direct, quantifiable outputs from departments. The second component of the performance management program is performance measures. Performance measures are designed to measure effectiveness and efficiency of each department.

Performance Management Implementation

To date the performance management program has been implemented with the two public safety departments (Fire & Police). In the upcoming budget year the performance management program will be implemented to rest of the city's departments.

The second page of each department's detailed (line-by-line) budget titled the "objectives" tab includes the key stats and performance measures for each department.

DEPARTMENT GOALS & OBJECTIVES			
FISCAL YEAR		FUND	DEPARTMENT
2015-2016		General	Fire
Key Stats			
	FY 2014	FY 2015 Projection	
Calls for Service	903	1100	
Fire Calls	72	81	
Medical Calls	462	639	
Other Calls	396	390	Annual
Commerical Safety Inspections	63	75	Development
Certificate of Occupancy (C/O) Inspections	9	10	Development
Fire Alarm Plan Reviews	3	5	Development
Fire Alarm Inspections	3	5	Development
Fire Sprinkler Code Reviews	4	5	Development
Fire Sprinkler Inspections	14	10	Development
Fire Investigations	10	15	
Mutual Aide Calls Responded To	178	156	
Mutual Aide Calls Requested	95	111	
Training Hours	1173.5	1300	
Performance Measures			
Goal/Objective	Respond to Priority 1 calls within 7 minutes		
Scope of Work		FY 2015	FY 2015 Projection
Performance Measure	Average Response Time to Emergency Calls inside the City	3.27	3.5
Performance Measure	Average Response Time to Emergency Calls outside the City	6.22	6
Performance Measure	Average Response Time to Non-Emergency Calls inside the City	2.87	3
Goal/Objective			
Scope of Work		FY 2015	FY 2015 Projection
Performance Measure	Percentage of Structure Fires Confined to Structure of Orgin	100%	100%
	Percentage of Structure Fires Confined to 50% of Origin (Building		

Key Stats

Performance Measures

All of the City's performance measures are set up in the same format. Below are the performance measures from select departments.

Fire Department

Performance Measures			
Goal/Objective	Respond to Priority 1 calls within 7 minutes		
Scope of Work	Shift response	FY 2015	FY 2015 Projection
Performance Measure	Average Response Time to Emergency Calls inside the City	3.27	3.5
Performance Measure	Average Response Time to Emergency Calls outside the City	6.22	6
Performance Measure	Average Response Time to Non-Emergency Calls inside the City	2.87	3
Goal/Objective	Fire Suppression & Rescue Services		
Scope of Work	Fight fires	FY 2015	FY 2015 Projection
Performance Measure	Percentage of Structure Fires Confined to Structure of Origin	100%	100%
Performance Measure	Percentage of Structure Fires Confined to 50% of Origin (Building Saved)	95%	100%
Goal/Objective	Maintain a ISO Rating of 3 or better		
Scope of Work	Improved ISO Rating from a 5 to a 3 in FY 2014. Maintain rating through proper staffing, vehicle ratio, equipment maintenance and staff training		
Performance Measure	Public Protection Classification (ISO) Rating	FY 2015	FY 2015 Projection
		3	3

Police Department

Performance Measures			
Goal/Objective	Respond to Priority 1 Service Calls within 7 minutes		
Scope of Work	Call response	* FY 2015 YTD	* FY 2016 Projection
Performance Measure	Average response time to service calls	3.095	4
Performance Measure	% of calls responded to in under 7 minutes	100	100
Goal/Objective	Serve and Protect the Citizens of Willow Park by identifying, arresting and bringing offenders to prosecution		
Scope of Work	Proactive policing	* FY 2015	* FY 2016 Projection
Performance Measure	Number of Uniform Crime (UCR) crimes cleared	8	10
Performance Measure	Number of Uniform Crime (UCR) crimes cleared per 1,000 population	0.44	0.44
Performance Measure	Percentage Filed cases accepted by Parker County / District Attorney's Office	90%	90%

Municipal Court

Performance Measures			
Goal/Objective	Minimize number of cases that need resolution through the trial process		
Scope of Work	Reorganized plea-court and pre-trial process.	FY 2015	FY 2016 Projection
Performance Measure	Percentage of cases scheduled for plea court	0.181	0.136
Performance Measure	Percentage of cases set for trial	0.158	0.132

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Errors, Omissions & Evolutions

FY 2015-2016

In the process of preparing the final budget a few observations have been made.

*The Capital Improvement Budget evolved throughout the budget process. Items like the Budget Memo and budget message include early “ball park” estimates of costs, which were updated throughout the budget process by received exact quotes from vendors and dealers. The final pricing was included with the adopted budget. Efforts have been made to go back and replace the draft pricing with the final pricing.

*Dates on the budget calendar changed based on City Council availability. Early calendars and the Budget Memo had recommended dates. Wherever possible dates have been changed to reflect the actual dates the different events occurred on.

*Police Department salaries were under-calculated. The salary information the budget projections were based on did not include FY 2014-15 merit raised. In all the salary item was off by approximately \$5,000.

*Debt Service budget was over-calculated. The 2014 capital/vehicle financing for Public Works freightliner was accounted for in both the General Fund and Water Fund debt service calculations. The Debt Service Fund is over by approximately \$28,663.

*The final ad valorem (property) tax rate adopted differed by 16 hundredths of a percent than how the budget was calculated. The budget was developed around the assumption that the Interest & Sinking Fund tax rate would be a flat \$0.17, but once the final calculation was completed by the Parker County Appraisal District the final I&S rate was \$0.1716, and the final M&O tax rate was \$0.2889 per \$100 valuation.

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Consolidated Financial Tables

FY 2015-2016

City of Willow Park Consolidated Financial Schedule				
Fiscal Year	FY 2015-16	Schedule	All Funds	
Revenues				
	Governmental Funds	Enterprise Funds	Component Units of Government	All Funds
AD VALOREM TAXES	1,805,845	0	0	1,805,845
SALES & USES TAXES	857,399	0	0	857,399
FRANCHISE FEES	347,805	0	0	347,805
DEVELOPMENT & USER FEES	249,450	2,573,677	0	2,823,127
FINES	232,246	0	0	232,246
INTEREST & INVESTMENT INCOME	452	5,765	194	6,411
OTHER REVENUE	62,575	685,000	10,000	757,575
TRANSFERS	40,749	872,358	68,687	981,794
USE OF FUND BALANCE	25,061		54,860	79,921
ONE TIME FUNDING	125,140			125,140
All Funds	3,746,722	4,136,800	133,741	8,017,263
Expenses				
	Governmental Funds	Enterprise Funds	Component Units of Government	All Funds
Personnel	2,085,242	511,991	0	2,597,233
Supplies & Maintenance	282,737	398,880	30,000	711,617
Operations	70,576	111,426	10,000	192,002
Utilities	68,916	162,900	0	231,816
Contractual Services	376,936	569,486	75,000	1,021,422
Capital Outlay	40,000	1,657,000	0	1,697,000
Debt Services & Transfers	697,175	725,117	18,741	1,441,033
Capital Budget	125,140			125,140
All Funds	3,746,722	4,136,800	133,741	8,017,263

City of Willow Park		
Overall Budget By Fund		
	Fund	FY 2015-16 Budget
Major Funds		
1	General	2,925,764
	Capital Budget/One-Time	125,140
2	Debt Service	591,448
Utility Funds		
3	Water	3,322,998
4	Wastewater	448,393
5	Solid Waste	330,559
6	Drainage	34,850
Special Revenue Funds		
7	Court Security	16,400
8	Court Technology	19,200
9	Grant	5,000
10	Police Seizure (State)	0
11	Police Seizure (Federal)	0
12	Tourism & Special Events	25,000
Internal Service Funds		
13	Abatement Fund	2,500
14	Capital Equipment/Replacement	25,000
15	Emergency Disaster	0
16	Parks & Road Donation	500
17	Personnel Support	10,770
Component Units of Government		
18	First Responder	65,000
19	Economic Development	68,741
	FY 2015-16 Total City Budget	8,017,263

City of Willow Park Consolidated Financial Schedule				
Fiscal Year	FY 2015-16	Schedule	Governmental	
Revenues				
	Major Funds (General & Debt Service)	Special Revenue Funds	Internal Service Funds	Governmental Funds Sub-Total
AD VALOREM TAXES	1,805,845	0	0	1,805,845
SALES & USES TAXES	842,352	15,047	0	857,399
FRANCHISE FEES	347,805	0	0	347,805
DEVELOPMENT & USER FEES	249,450	0	0	249,450
FINES	209,254	22,992	0	232,246
INTEREST & INVESTMENT INCOME	452	0	0	452
OTHER REVENUE	32,075	5,000	25,500	62,575
TRANSFERS	29,979	0	10,770	40,749
USE OF FUND BALANCE	0	22,561	2,500	25,061
ONE TIME FUNDING	125,140			125,140
All Funds	3,642,352	65,600	38,770	3,746,722
Expenses				
	Major Funds (General & Debt Service)	Special Revenue Funds	Internal Service Funds	Governmental Funds Sub-Total
Personnel	2,082,842	2,400	0	2,085,242
Supplies & Maintenance	264,137	18,600	0	282,737
Operations	63,076	7,500	0	70,576
Utilities	68,916	0	0	68,916
Contractual Services	367,336	7,100	2,500	376,936
Capital Outlay	0	30,000	10,000	40,000
Debt Services & Transfers	670,905	0	26,270	697,175
Capital Budget	125,140			125,140
All Funds	3,642,352	65,600	38,770	3,746,722

City of Willow Park			
Consolidated Financial Schedule			
Fiscal Year	FY 2015-16	Schedule	Major Funds
Beginning Fund Balance			
Major Funds	General Fund	Debt Service Fund	Major Funds Sub-Total
Projected Fund Balance 10/1/2015	\$1,341,226	\$1,000	\$1,342,226
Revenues			
Major Funds	General Fund	Debt Service Fund	Major Funds Sub-Total
AD VALOREM TAXES	1,214,397	591,448	1,805,845
SALES & USES TAXES	842,352		842,352
FRANCHISE FEES	347,805		347,805
DEVELOPMENT & USER FEES	249,450		249,450
FINES	209,254		209,254
INTEREST & INVESTMENT INCOME	452		452
OTHER REVENUE	32,075		32,075
TRANSFERS	29,979		29,979
USE OF FUND BALANCE			0
ONE TIME FUNDING	125,140		125,140
Sub-Total	3,050,904	591,448	3,642,352
Expenses			
Major Funds	General Fund	Debt Service Fund	Major Funds Sub-Total
Personnel	2,082,842		2,082,842
Supplies & Maintenance	264,137		264,137
Operations	63,076		63,076
Utilities	68,916		68,916
Contractual Services	367,336		367,336
Capital Outlay	0		0
Debt Services & Transfers	79,457	591,448	670,905
Capital Budget	125,140		125,140
Sub-Total	3,050,904	591,448	3,642,352
Ending Fund Balance			
Major Funds	General Fund	Debt Service Fund	Major Funds Sub-Total
Projected Fund Balance 10/1/2015	\$1,110,240	\$1,000	\$1,111,240

FY 2015-16 General Fund		
Revenues		
General Fund	FY 2015-16	%
AD VALOREM TAXES	1,214,397	41.5%
SALES & USES TAXES	842,352	28.8%
FRANCHISE FEES	347,805	11.9%
DEVELOPMENT & USER FEES	249,450	8.5%
FINES	209,254	7.2%
INTEREST & INVESTMENT INCOME	452	0.0%
OTHER REVENUE	32,075	1.1%
TRANSFERS	29,979	1.0%
<i>General Fund Revenue Sub-Total</i>	2,925,764	
FY 2015-16 General Fund		
Expenditures		
General Fund	FY 2015-16	%
Personnel	2,082,842	71.2%
Supplies & Maintenance	264,137	9.0%
Operations	63,076	2.2%
Utilities	68,916	2.4%
Contractual Services	367,336	12.6%
Capital Outlay	0	0.0%
Debt Services & Transfers	79,457	2.7%
<i>General Fund Expenses Sub-Total</i>	2,925,764	

General Fund Revenue				
	Previous Year	Current Year		Request Year
REVENUE	FY 2013-2014 BUDGETED (Amended)	FY 2014-2015 REVENUE BUDGET APPROVED	FY 2014-2015 REVENUE BUDGET PROJECTED	FY 2015-2016 REVENUE BUDGET REQUESTED
<u>AD VALOREM TAXES</u>				
Maintenance & Operations	\$1,131,629	\$1,089,390	\$1,104,792	1,197,319
Deliquenet	\$23,097	\$23,780	\$2,528	17,078
<i>Sub-Total</i>	\$1,154,726	\$1,113,170	\$1,107,320	\$1,214,397
<u>SALES & USES TAXES</u>				
Sales & Use	\$793,460	\$835,016	\$801,406	\$824,246
Mixed Beverages	\$14,168	\$17,927	\$17,887	\$18,106
<i>Sub-Total</i>	\$807,628	\$852,943	\$819,293	\$842,352
<u>FRANCHISE FEES</u>				
Oncor Electric	\$154,000	\$154,550	\$168,032	\$168,032

A T & T	\$49,000	\$55,404	\$50,432	\$55,000
Texas Gas	\$2,800	\$3,153	\$3,972	\$3,972
Misc. Franchise	\$2,000	\$2,212	\$2,715	\$2,715
Mesh.net	\$3,024	\$3,024	\$2,014	\$3,024
Water Franchise Fee		\$72,474	\$72,474	\$92,779
Wastewater Franchise		\$15,519	\$15,519	\$22,283
<i>Sub-Total</i>	<i>\$210,824</i>	<i>\$306,336</i>	<i>\$315,158</i>	<i>\$347,805</i>
<u>DEVELOPMENT & USER FEES</u>				
Buildng Permits	\$75,000	\$95,000	\$179,016	\$150,000
Health Permits	\$7,500	\$6,500	\$5,787	\$8,000
Subcontractor Permits	\$22,500	\$20,000	\$35,662	\$30,000
Contrctor License & Registration	\$7,200	\$6,000	\$3,496	\$6,000
Business Oriented	\$3,750	\$0	\$100	\$0
OSSF Permits	\$2,400	\$1,200	\$1,680	\$1,600
Well Application Fees	\$1,400	\$0	\$1,500	\$1,500
Plan Review	\$45,000	\$45,000	\$36,507	\$40,000
Meter Release	\$1,080	\$1,000	\$150	\$500
Rental Inspections	\$3,600	\$2,000	\$1,859	\$2,000
Fire Alarms	\$1,800	\$2,400	\$1,088	\$2,400

Backflow Inspection	\$500	\$50	\$0	\$50
Re-Inspection	\$1,200	\$1,200	\$30	\$1,200
Rescue Recovery	\$0	\$5,000	\$0	\$5,000
Reviews/Request	\$1,200	\$1,000	\$8,466	\$1,200
<i>Sub-Total</i>	<i>\$174,130</i>	<i>\$186,350</i>	<i>\$275,341</i>	<i>\$249,450</i>
<u>FINES</u>				
Non-Parking	\$158,145	\$182,250	\$190,016	\$194,954
Parking	\$720	\$500	\$319	\$500
Warrants/CAPIAS	\$3,600	\$3,600	\$1,321	\$1,800
State Law - Class C	\$12,000	\$12,000	\$13,813	\$12,000
<i>Sub-Total</i>	<i>\$174,465</i>	<i>\$198,350</i>	<i>\$205,469</i>	<i>\$209,254</i>
<u>INTEREST & INVESTMENT INCOME</u>				
Interest	\$2,009	\$0	\$832	\$452
<i>Sub-Total</i>	<i>\$2,009</i>	<i>\$0</i>	<i>\$832</i>	<i>\$452</i>
<u>OTHER REVENUE</u>				
USPS Contract Unit	\$5,000	\$5,000	\$5,000	\$5,000
Refunds/Bank Credits	\$0	\$0	\$3,258	\$0

Miscellaneous	\$0	\$0	\$24,960	\$0
Adjustment to Revenue	\$0	\$0	-\$60	\$0
City Attorney Reimbursables	\$0	\$0	\$0	\$0
City Engineer Reimbursables	\$0	\$0	\$0	\$0
Other Reimbursables	\$3,600	\$12,000	\$36,334	\$12,000
Room Rental - Community Center	\$300	\$0	\$75	\$75
Parker County		\$32,592	\$36,334	\$15,000
Accident Reports	\$300	\$0	\$276	\$0
Payment in Lieu of Land	\$0	\$0		\$0
<i>Sub-Total</i>	<i>\$9,200</i>	<i>\$49,592</i>	<i>\$106,177</i>	<i>\$32,075</i>
<u>TRANSFERS</u>				
Tourism & Special Events	\$5,669	\$2,455	\$0	\$0
Water	\$97,856		0	29,979
Wastewater	\$15,215		0	0
Solid Waste			0	0
Intrafund Transfer (From General Fund Reserve)			0	0
<i>Sub-Total</i>	<i>\$118,740</i>	<i>\$2,455</i>	<i>\$0</i>	<i>\$29,979</i>
General Fund Revenue Total	\$2,651,722	\$2,709,197	\$2,829,590	\$2,925,764

FY 2015-16 General Fund Expenses									
General Fund	Administration	Dev. Services	Fire	Legislative	Municipal Ct.	Police	Public Works	General Fund Sub-Total	Category % of GF
Personnel	176,844	96,194	574,919	79,426	95,252	919,368	140,839	2,082,842	71.2%
Supplies & Maintenance	13,150	8,290	52,240	4,630	3,590	69,835	112,402	264,137	9.0%
Operations	12,080	6,420	9,364	21,200	4,240	9,172	600	63,076	2.2%
Utilities	600	0	1,800	0	0	300	66,216	68,916	2.4%
Contractual Services	56,921	96,321	33,900	70,921	26,221	67,631	15,421	367,336	12.6%
Capital Outlay	0	0	0	0	0	0	0	0	0.0%
Debt Services & Transfers	79,457	0	0	0	0	0	0	79,457	2.7%
General Fund Sub-Total	339,052	207,225	672,223	176,177	129,303	1,066,306	335,478	2,925,764	
Department % of GF	11.6%	7.1%	23.0%	6.0%	4.4%	36.4%	11.5%		

FY 2015-16 General Fund Expenses		
Administration	339,052	11.6%
Dev. Services	207,225	7.1%
Fire	672,223	23.0%
Legislative	176,177	6.0%
Municipal Ct.	129,303	4.4%
Police	1,066,306	36.4%
Public Works	335,478	11.5%
General Fund Sub-Total	2,925,764	

City of Willow Park							
Consolidated Financial Schedule							
Fiscal Year	FY 2015-16	Schedule	Special Revenue Funds				
Beginning Fund Balance							
Special Revenue Funds	Court Secuirty	Court Technology	Grant	Police Seizure (State)	Police Seizure (Federal)	Tourism	Special Revenue Funds Sub-Total
Projected Fund Balance 10/1/2015	\$8,415	\$20,451	\$2,344	\$1,588	\$32,172	\$15,279	\$80,249
Revenues							
Special Revenue Funds	Court Secuirty	Court Technology	Grant	Police Seizure (State)	Police Seizure (Federal)	Tourism	Special Revenue Funds Sub-Total
AD VALOREM TAXES							0
SALES & USES TAXES						15,047	15,047
FRANCHISE FEES							0
DEVELOPMENT & USER FEES							0
FINES	13,200	9,792					22,992
INTEREST & INVESTMENT INCOME							0
OTHER REVENUE			5,000	0	0		5,000
TRANSFERS							0
USE OF FUND BALANCE	3,200	9,408				9,953	22,561
Sub-Total	16,400	19,200	5,000	0	0	25,000	65,600
Expenses							
Special Revenue Funds	Court Secuirty	Court Technology	Grant	Police Seizure (State)	Police Seizure (Federal)	Tourism	Special Revenue Funds Sub-Total
Personnel	2,400						2,400
Supplies & Maintenance	4,000	2,100	5,000			7,500	18,600
Operations						7,500	7,500
Utilities							0
Contractual Services		7,100					7,100
Capital Outlay	10,000	10,000				10,000	30,000
Debt Services & Transfers							0
Sub-Total	16,400	19,200	5,000	0	0	25,000	65,600
Ending Fund Balance							
Special Revenue Funds	Court Secuirty	Court Technology	Grant	Police Seizure (State)	Police Seizure (Federal)	Tourism	Special Revenue Funds Sub-Total
Projected Fund Balance 9/30/2016	\$5,215	\$11,043	\$2,344	\$1,588	\$32,172	\$15,279	\$67,641

City of Willow Park						
Consolidated Financial Schedule						
Fiscal Year	FY 2015-16	Schedule	Internal Service Funds			
Beginning Fund Balance						
		Capital/ Equipment Replacement	Emergency Disaster	Parks & Roads Doations	Personnel Support	Internal Service Funds Sub-Total
Projected Fund Balance 10/01/2015	5,000	10,000	1,000	2,500	11,000	29,500
Revenues						
		Capital/ Equipment Replacement	Emergency Disaster	Parks & Roads Doations	Personnel Support	Internal Service Funds Sub-Total
AD VALOREM TAXES						0
SALES & USES TAXES						0
FRANCHISE FEES						0
DEVELOPMENT & USER FEES						0
FINES						0
INTEREST & INVESTMENT INCOME						0
OTHER REVENUE		25,000		500		25,500
TRANSFERS	0		0		10,770	10,770
USE OF FUND BALANCE	2,500					2,500
Sub-Total	2,500	25,000	0	500	10,770	38,770
Expenses						
		Capital/ Equipment Replacement	Emergency Disaster	Parks & Roads Doations	Personnel Support	Internal Service Funds Sub-Total
Personnel						0
Supplies & Maintenance						0
Operations						0
Utilities						0
Contractual Services	2,500					2,500
Capital Outlay		10,000				10,000
Debt Services & Transfers		15,000		500	10,770	26,270
Sub-Total	2,500	25,000	0	500	10,770	38,770
Ending Fund Balance						
		Capital/ Equipment Replacement	Emergency Disaster	Parks & Roads Doations	Personnel Support	Internal Service Funds Sub-Total
Projected Fund Balance 9/30/2016	\$5,000	\$10,000	\$1,000	\$2,500	\$11,000	\$29,500

City of Willow Park					
Consolidated Financial Schedule					
Fiscal Year	FY 2015-16	Schedule	Enterprise Funds		
Beginning Fund Balance					
Enterprise Funds	Water	Wastewater	Solidwaste	Drainage	Enterprise Funds Sub-Total
Projected Fund Balance 10/1/2015	\$3,021,860	\$67,572	\$135,061	\$986	\$3,225,479
Revenues					
Enterprise Funds	Water	Wastewater	Solidwaste	Drainage	Enterprise Funds Sub-Total
AD VALOREM TAXES					0
SALES & USES TAXES					0
FRANCHISE FEES					0
DEVELOPMENT & USER FEES	1,855,579	445,650	257,598	14,850	2,573,677
FINES					0
INTEREST & INVESTMENT INCOME	3,022	2,743			5,765
OTHER REVENUE	685,000				685,000
TRANSFERS	779,397		72,961	20,000	872,358
All Funds	3,322,998	448,393	330,559	34,850	4,136,800
Expenses					
Enterprise Funds	Water	Wastewater	Solidwaste	Drainage	Enterprise Funds Sub-Total
Personnel	\$ 392,922	\$ 119,069			511,991
Supplies & Maintenance	\$ 304,480	\$ 59,550		34,850	398,880
Operations	\$ 65,850	\$ 42,576	3,000		111,426
Utilities	\$ 125,000	\$ 37,900			162,900
Contractual Services	\$ 255,250	\$ 90,100	224,136		569,486
Capital Outlay	\$ 1,612,000	\$ -	45,000		1,657,000
Debt Services & Transfers	\$ 567,496	\$ 99,198	58,423		725,117
Sub-Total	3,322,998	448,393	330,559	34,850	4,136,800
Ending Fund Balance					
Enterprise Funds	Water	Wastewater	Solidwaste	Drainage	Enterprise Funds Sub-Total
Projected Fund Balance 9/30/2016	\$2,291,907	\$67,572	\$62,100	\$986	\$2,422,565

City of Willow Park Consolidated Financial Schedule			
Fiscal Year	FY 2015-16	Schedule	Component Units of Government
Beginning Fund Balance			
Component Units of Government	First Responder	Economic Development	Component Units of Government Sub-Total
Projected Fund Balance 10/1/2015	\$140,317	\$54,000	\$194,317
Revenues			
Component Units of Government	First Responder	Economic Development	Component Units of Government Sub-Total
AD VALOREM TAXES			0
SALES & USES TAXES			0
FRANCHISE FEES			0
DEVELOPMENT & USER FEES			0
FINES			0
INTEREST & INVESTMENT INCOME	140	54	194
OTHER REVENUE	10,000		10,000
TRANSFERS	0	68,687	68,687
USE OF FUND BALANCE	54,860		54,860
Sub-Total	65,000	68,741	133,741
Expenses			
Component Units of Government	First Responder	Economic Development	Component Units of Government Sub-Total
Personnel			0
Supplies & Maintenance	20,000	10,000	30,000
Operations		10,000	10,000
Utilities			0
Contractual Services	45,000	30,000	75,000
Capital Outlay			0
Debt Services & Transfers		18,741	18,741
Sub-Total	65,000	68,741	133,741
Ending Fund Balance			
Component Units of Government	First Responder	Economic Development	Component Units of Government Sub-Total
Projected Fund Balance 9/30/2016	\$85,457	\$72,741	\$158,198

Multi-Year Financial Table

FY 2015-2016

City of Willow Park				
Consolidated Financial Schedule				
Fiscal Year	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
Revenues				
	Major Funds (General & Debt Service)	Major Funds (General & Debt Service)	Major Funds (General & Debt Service)	Major Funds (General & Debt Service)
AD VALOREM TAXES	\$1,534,675	\$1,532,074	\$1,252,338	\$1,805,845
SALES & USES TAXES	\$723,127	\$849,687	\$835,882	\$842,352
FRANCHISE FEES	\$207,831	\$227,077	\$301,803	\$347,805
DEVELOPMENT & USER FEES	\$298,053	\$194,709	\$160,150	\$249,450
FINES	\$219,491	\$169,333	\$198,350	\$209,254
INTEREST & INVESTMENT INCOME	\$1,764	-\$46	\$0	\$452
OTHER REVENUE	\$241,452	\$43,949	\$49,592	\$32,075
TRANSFERS	\$0	\$0	\$2,455	\$29,979
USE OF FUND BALANCE	\$0	\$0	\$0	\$0
ONE TIME FUNDING	\$0	\$0	\$0	\$125,140
All Funds	\$3,226,391	\$3,016,783	\$2,800,570	\$3,642,352
Fiscal Year	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
Expenses				
	Major Funds (General & Debt Service)	Major Funds (General & Debt Service)	Major Funds (General & Debt Service)	Major Funds (General & Debt Service)
Personnel	\$1,175,406	\$1,209,609	\$1,919,254	\$2,082,842
Supplies & Maintenance	\$118,855	\$152,934	\$176,258	\$264,137
Operations	\$204,600	\$62,108	\$61,149	\$63,076
Utilities	\$57,086	\$58,485	\$51,800	\$68,916
Contractual Services	\$872,216	\$792,460	\$336,677	\$367,336
Capital Outlay	\$203,966	\$39,679	\$187,627	\$0
Debt Services & Transfers	\$490,886	\$55,409	\$67,805	\$670,905
Capital Budget	\$0	\$0	\$0	\$125,140
All Funds	\$3,123,015	\$2,370,685	\$2,800,570	\$3,642,352

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Revenue

FY 2015-2016

Revenue Overview

Revenues are organized by fund. Revenues are included on the consolidated financial tables.

Each fund's dedicated revenue sources is discussed in each fund's narrative section

Overall Budget

City of Willow Park Consolidated Financial Schedule				
Fiscal Year	FY 2015-16	Schedule	All Funds	
Revenues				
	Governmental Funds	Enterprise Funds	Component Units of Government	All Funds
AD VALOREM TAXES	1,805,845	0	0	1,805,845
SALES & USES TAXES	857,399	0	0	857,399
FRANCHISE FEES	347,805	0	0	347,805
DEVELOPMENT & USER FEES	249,450	2,573,677	0	2,823,127
FINES	232,246	0	0	232,246
INTEREST & INVESTMENT INCOME	452	5,765	194	6,411
OTHER REVENUE	62,575	685,000	10,000	757,575
TRANSFERS	40,749	872,358	68,687	981,794
USE OF FUND BALANCE	25,061		54,860	79,921
ONE TIME FUNDING	125,140			125,140
All Funds	3,746,722	4,136,800	133,741	8,017,263

Governmental Revenues By Fund

Revenues			
Major Funds	General Fund	Debt Service Fund	Major Funds Sub-Total
AD VALOREM TAXES	1,214,397	591,448	1,805,845
SALES & USES TAXES	842,352		842,352
FRANCHISE FEES	347,805		347,805
DEVELOPMENT & USER FEES	249,450		249,450
FINES	209,254		209,254
INTEREST & INVESTMENT INCOME	452		452
OTHER REVENUE	32,075		32,075
TRANSFERS	29,979		29,979
USE OF FUND BALANCE			0
ONE TIME FUNDING	125,140		125,140
Sub-Total	3,050,904	591,448	3,642,352

Revenues							
Special Revenue Funds	Court Securiry	Court Technology	Grant	Police Seizure (State)	Police Seizure (Federal)	Tourism	Special Revenue Funds Sub-Total
AD VALOREM TAXES							0
SALES & USES TAXES						15,047	15,047
FRANCHISE FEES							0
DEVELOPMENT & USER FEES							0
FINES	13,200	9,792					22,992
INTEREST & INVESTMENT INCOME							0
OTHER REVENUE			5,000	0	0		5,000
TRANSFERS							0
USE OF FUND BALANCE	3,200	9,408				9,953	22,561
Sub-Total	16,400	19,200	5,000	0	0	25,000	65,600

Revenues						
Internal Service Funds	Abatement	Capital/ Equipment Replacement	Emergency Disaster	Parks & Roads Doations	Personnel Support	Internal Service Funds Sub-Total
AD VALOREM TAXES						0
SALES & USES TAXES						0
FRANCHISE FEES						0
DEVELOPMENT & USER FEES						0
FINES						0
INTEREST & INVESTMENT INCOME						0
OTHER REVENUE		25,000		500		25,500
TRANSFERS	0		0		10,770	10,770
USE OF FUND BALANCE	2,500					2,500
Sub-Total	2,500	25,000	0	500	10,770	38,770

Enterprise Revenues by Fund

Revenues					
Enterprise Funds	Water	Wastewater	Solidwaste	Drainage	Enterprise Funds Sub-Total
AD VALOREM TAXES					0
SALES & USES TAXES					0
FRANCHISE FEES					0
DEVELOPMENT & USER FEES	1,855,579	445,650	257,598	14,850	2,573,677
FINES					0
INTEREST & INVESTMENT INCOME	3,022	2,743			5,765
OTHER REVENUE	685,000				685,000
TRANSFERS	779,397		72,961	20,000	872,358
All Funds	3,322,998	448,393	330,559	34,850	4,136,800

General Fund Revenue in Detail

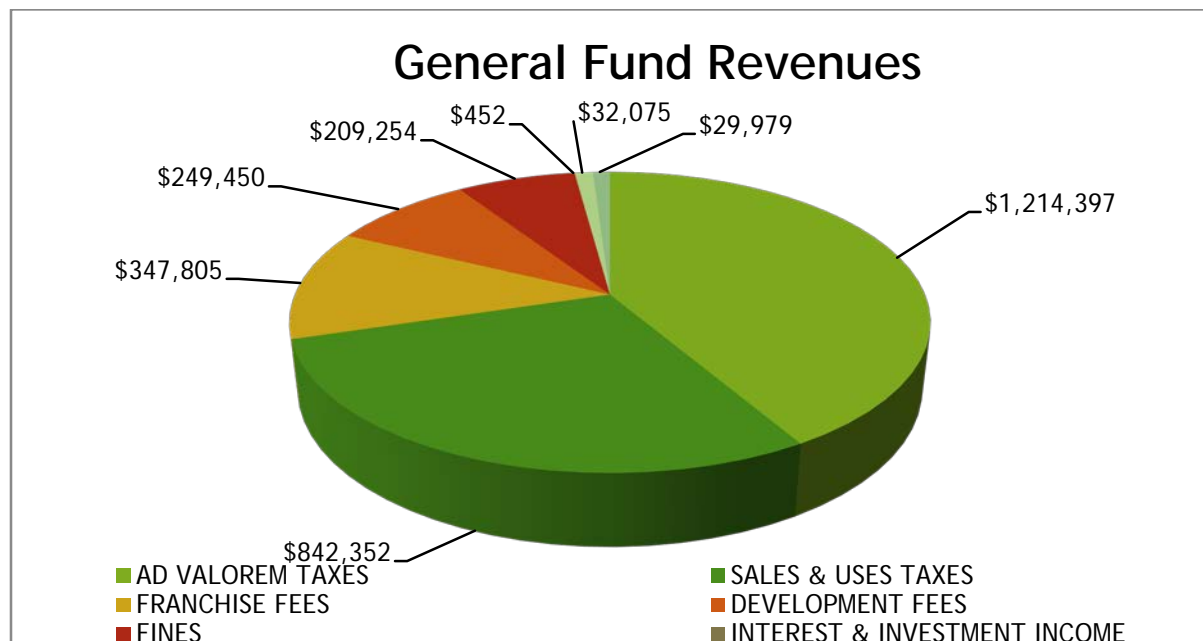
General Fund Revenue				
	Previous Year	Current Year		Request Year
REVENUE	FY 2013-2014 BUDGETED (Amended)	FY 2014-2015 REVENUE BUDGET APPROVED	FY 2014-2015 REVENUE BUDGET PROJECTED	FY 2015-2016 REVENUE BUDGET REQUESTED
<u>AD VALOREM TAXES</u>				
Maintenance & Operations	\$1,131,629	\$1,089,390	\$1,104,792	1,197,319
Delinquent	\$23,097	\$23,780	\$2,528	17,078
<i>Sub-Total</i>	\$1,154,726	\$1,113,170	\$1,107,320	\$1,214,397
<u>SALES & USES TAXES</u>				
Sales & Use	\$793,460	\$835,016	\$801,406	\$824,246
Mixed Beverages	\$14,168	\$17,927	\$17,887	\$18,106
<i>Sub-Total</i>	\$807,628	\$852,943	\$819,293	\$842,352
<u>FRANCHISE FEES</u>				
Oncor Electric	\$154,000	\$154,550	\$168,032	\$168,032
A T & T	\$49,000	\$55,404	\$50,432	\$55,000
Texas Gas	\$2,800	\$3,153	\$3,972	\$3,972
Misc. Franchise	\$2,000	\$2,212	\$2,715	\$2,715
Mesh.net	\$3,024	\$3,024	\$2,014	\$3,024
Water Franchise Fee		\$72,474	\$72,474	\$92,779
Wastewater Franchise		\$15,519	\$15,519	\$22,283
<i>Sub-Total</i>	\$210,824	\$306,336	\$315,158	\$347,805
<u>DEVELOPMENT & USER FEES</u>				
Building Permits	\$75,000	\$95,000	\$179,016	\$150,000
Health Permits	\$7,500	\$6,500	\$5,787	\$8,000
Subcontractor Permits	\$22,500	\$20,000	\$35,662	\$30,000
Contractor License & Registration	\$7,200	\$6,000	\$3,496	\$6,000
Business Oriented	\$3,750	\$0	\$100	\$0
OSSF Permits	\$2,400	\$1,200	\$1,680	\$1,600
Well Application Fees	\$1,400	\$0	\$1,500	\$1,500
Plan Review	\$45,000	\$45,000	\$36,507	\$40,000
Meter Release	\$1,080	\$1,000	\$150	\$500
Rental Inspections	\$3,600	\$2,000	\$1,859	\$2,000
Fire Alarms	\$1,800	\$2,400	\$1,088	\$2,400
Backflow Inspection	\$500	\$50	\$0	\$50
Re-Inspection	\$1,200	\$1,200	\$30	\$1,200

Rescue Recovery	\$0	\$5,000	\$0	\$5,000
Reviews/Request	\$1,200	\$1,000	\$8,466	\$1,200
<i>Sub-Total</i>	<i>\$174,130</i>	<i>\$186,350</i>	<i>\$275,341</i>	<i>\$249,450</i>
<u>FINES</u>				
Non-Parking	\$158,145	\$182,250	\$190,016	\$194,954
Parking	\$720	\$500	\$319	\$500
Warrants/CAPIAS	\$3,600	\$3,600	\$1,321	\$1,800
State Law - Class C	\$12,000	\$12,000	\$13,813	\$12,000
<i>Sub-Total</i>	<i>\$174,465</i>	<i>\$198,350</i>	<i>\$205,469</i>	<i>\$209,254</i>
<u>INTEREST & INVESTMENT INCOME</u>				
Interest	\$2,009	\$0	\$832	\$452
<i>Sub-Total</i>	<i>\$2,009</i>	<i>\$0</i>	<i>\$832</i>	<i>\$452</i>
<u>OTHER REVENUE</u>				
USPS Contract Unit	\$5,000	\$5,000	\$5,000	\$5,000
Refunds/Bank Credits	\$0	\$0	\$3,258	\$0
Miscellaneous	\$0	\$0	\$24,960	\$0
Adjustment to Revenue	\$0	\$0	-\$60	\$0
City Attorney Reimbursable	\$0	\$0	\$0	\$0
City Engineer Reimbursable	\$0	\$0	\$0	\$0
Other Reimbursable	\$3,600	\$12,000	\$36,334	\$12,000
Room Rental - Community Center	\$300	\$0	\$75	\$75
Parker County		\$32,592	\$36,334	\$15,000
Accident Reports	\$300	\$0	\$276	\$0
Payment in Lieu of Land	\$0	\$0		\$0
<i>Sub-Total</i>	<i>\$9,200</i>	<i>\$49,592</i>	<i>\$106,177</i>	<i>\$32,075</i>
<u>TRANSFERS</u>				
Tourism & Special Events	\$5,669	\$2,455	\$0	\$0
Water	\$97,856		0	29,979
Wastewater	\$15,215		0	0
Solid Waste			0	0
Intrafund Transfer (From General Fund Reserve)			0	0
<i>Sub-Total</i>	<i>\$118,740</i>	<i>\$2,455</i>	<i>\$0</i>	<i>\$29,979</i>
General Fund Revenue Total	\$2,651,722	\$2,709,197	\$2,829,590	\$2,925,764

General Fund Revenues

The General Fund is the City's largest fund with the most diverse sources of revenue. General Fund revenue is unrestricted and can be scheduled for any lawful government purpose. The FY 2015-16 General Fund is projected at \$2,925,764. The General Fund projections are based on current revenues with no use of one-time funding or fund balance reserves. General Fund revenues are classified into eight major categories; Ad Valorem Taxes, Sales & Use Taxes, Franchise Fees, Development Fees, Fines, Interest & Investment Income, Other Revenue, and Transfers.

FY 2015-16 General Fund		
Revenues		
General Fund	FY 2015-16	%
AD VALOREM TAXES	1,214,397	41.5%
SALES & USES TAXES	842,352	28.8%
FRANCHISE FEES	347,805	11.9%
DEVELOPMENT & USER FEES	249,450	8.5%
FINES	209,254	7.2%
INTEREST & INVESTMENT INCOME	452	0.0%
OTHER REVENUE	32,075	1.1%
TRANSFERS	29,979	1.0%
<i>General Fund Revenue Sub-Total</i>	<i>2,925,764</i>	



General Fund Revenues by Category

Ad Valorem Maintenance & Operating (Property Taxes)

Ad Valorem taxes, better known as property taxes, are the City's largest source of revenue. For FY 2015-16 the City is projecting \$1,214,397 in property tax revenue, which 41.5% of total General Fund revenues.

The property tax projection includes Maintenance & Operation (M&O) collection at the City's current overall tax rate of \$0.4605 per \$100 valuation. The Ad Valorem projection also includes a delinquency tax collection of 0.5% of M & O taxes. The City's auditor has directed staff to include the Interest & Sinking fund (I & S) property taxes in the Debt Service Fund. Please note the final calculation of M&O and I&S tax rates is made by the Parker County Appraisal District and will be provided to the City in August.

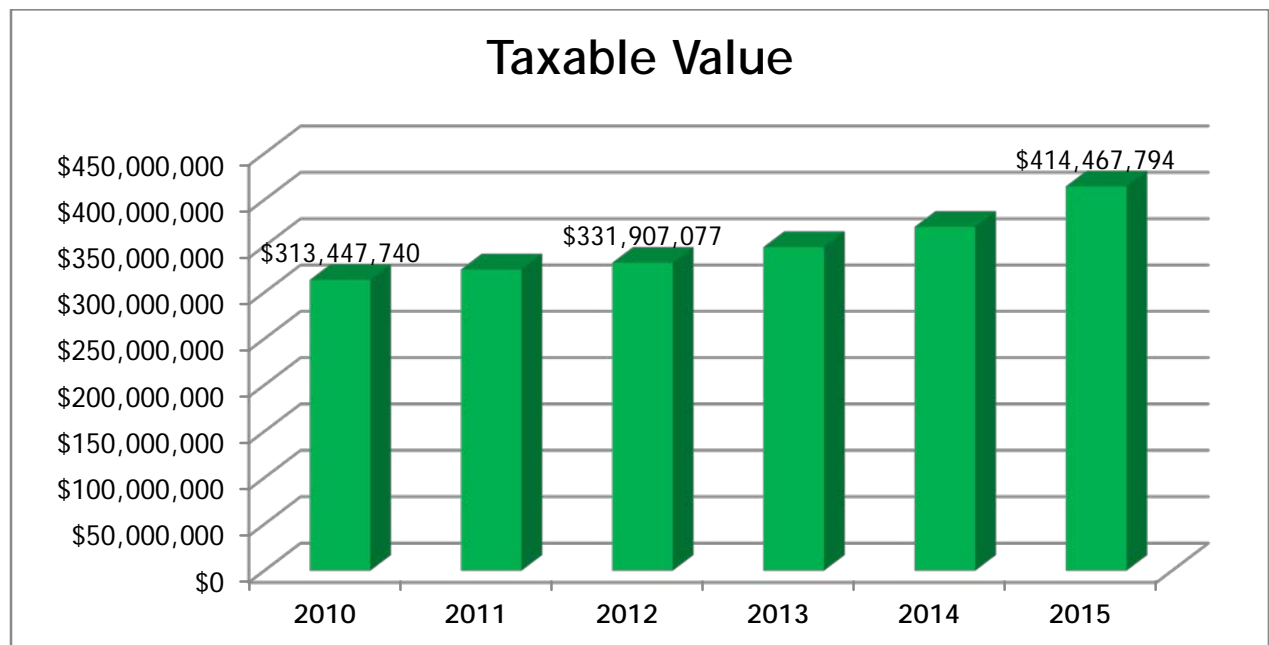
Property Tax Base

The City's property tax base has grown in the past year. Parker County Appraisal District is charged with determining the value of assessed property in the City. The Parker County Appraisal District determines the total value, exempt value, and taxable value.

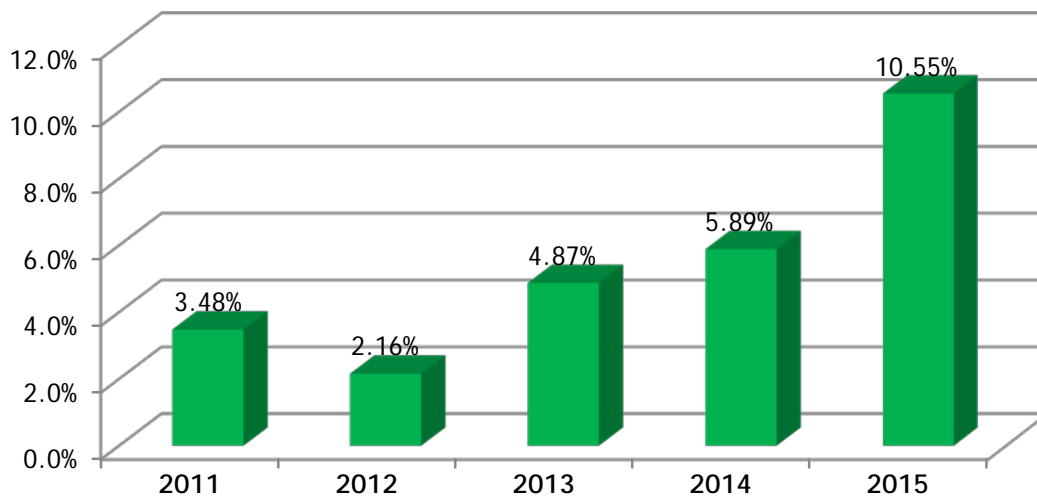
The City's commercial tax base grew substantially this past year with the completion of the Texas Health Outpatient Center at Willow Park. The City anticipates an increase in the tax base over the next few years with the expansion of the apartment complex, and new commercial development centered around the Crown Pointe Boulevard area.

The 2015 taxable value of assessed property is \$414,467,794. The 2015 value is \$43,732,435 over the 2014 value, an 11.8% increase in the tax base.

The 2015 adjusted taxable value of assessed property is \$344,628,945. The 2015 value is \$36,698 over the 2014 value, a 10.6% increase in the tax base.



Taxable Value % Change Year over Year



Future Tax Base Issues

The growth in the taxable base can largely be contributed to commercial development. The City's largest taxpayer is the Village at Crown Pointe apartments. With completion of the construction of the apartments, the taxable value of the apartment complex went from \$6,415,100 to \$17,660,720. The City's top ten tax payers represent 11.1% of the City's overall tax base.

One area of concern in the City's tax base is the increasing amount of exempt property. Each year more properties qualify for different exemptions such as the 65-and over tax freeze. In addition the State Legislature has given serious consideration to additional homestead exemptions, lowering a city's roll back rate, and appraisal caps should any of these items become law it would directly limit the amount of revenue the city would be able to collect.

Tax Rate

The City's property tax collection is calculated by the Parker County Appraisal District using a series of formulas. The basic estimate for property tax revenue is:

$$\text{Tax Base} \times \text{Tax Rate} = \text{Tax Liability}$$

The formula varies in the sense that the City has two tax rates; Maintenance & Operations and Interest & Sinking Funds (Debt Service). The City's Interest & Sinking fund rate (I&S) is calculated first. I&S rate is calculated to ensure coverage of the City's debt. The I&S rate is calculated and effectively set by the Parker County Appraisal District. At the direction of the City's Auditor the I&S portion of the tax rate is accrued as a revenue stream for the Debt Service Fund. The Maintenance & Operations rate (M&O) is the rate that used to fund General Fund operations.

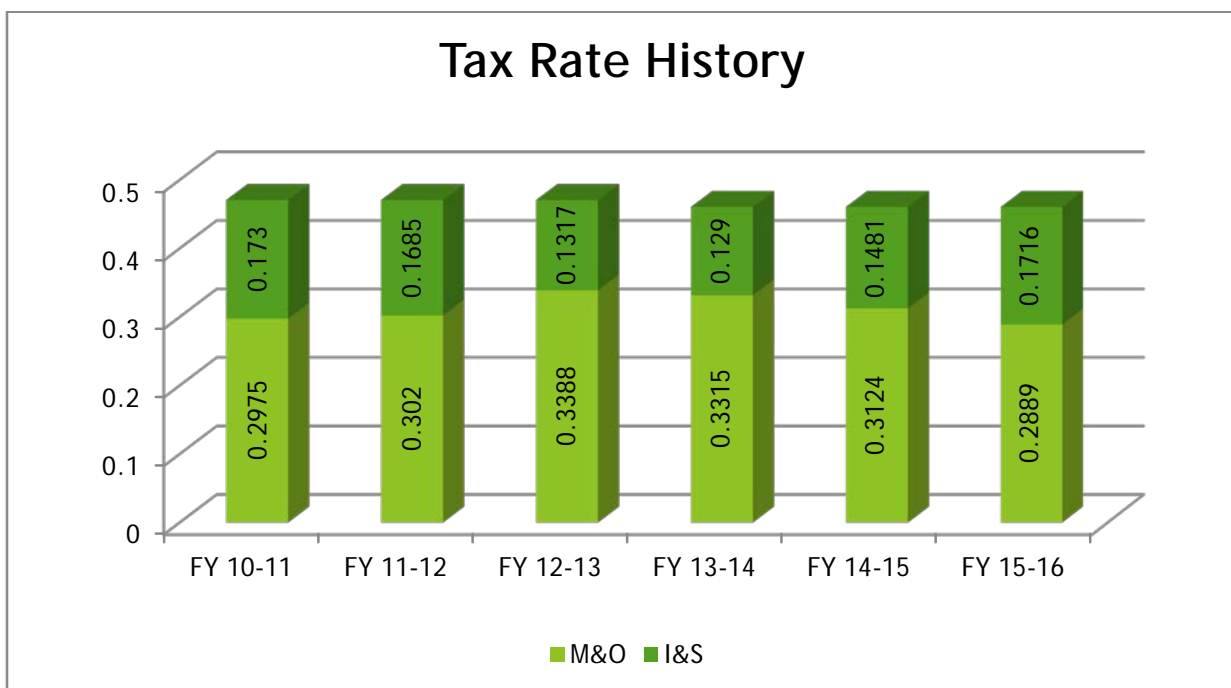
At the city's annual strategic planning session in June there was a clear consensus from the Mayor and City Council to keep the tax rate at its current rate. The City Council prioritized Wastewater infrastructure, Water infrastructure, Streets Infrastructure, Economic Development, Creation of City Charter and Staffing as the city's top strategic goals.

For the FY 2015-16 Budget Year, the Mayor and Staff are recommending the City keep the overall tax rate the same as the FY 2013-14 and FY 2014-15 Ad Valorem (Property) tax rate at \$0.4605 per \$100 valuation.

Tax Rate History

The City Willow Park has maintained a very steady, conservative tax rate. For FY 2015-16 it is recommended to keep the tax rate at the same rate for the third consecutive year.

Tax Rate	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16
M & O	0.302	0.3388	0.3315	0.3124	0.2889
I & S	0.1685	0.1317	0.129	0.1481	0.1716
Total Tax Rate	0.4705	0.4705	0.4605	0.4605	0.4605



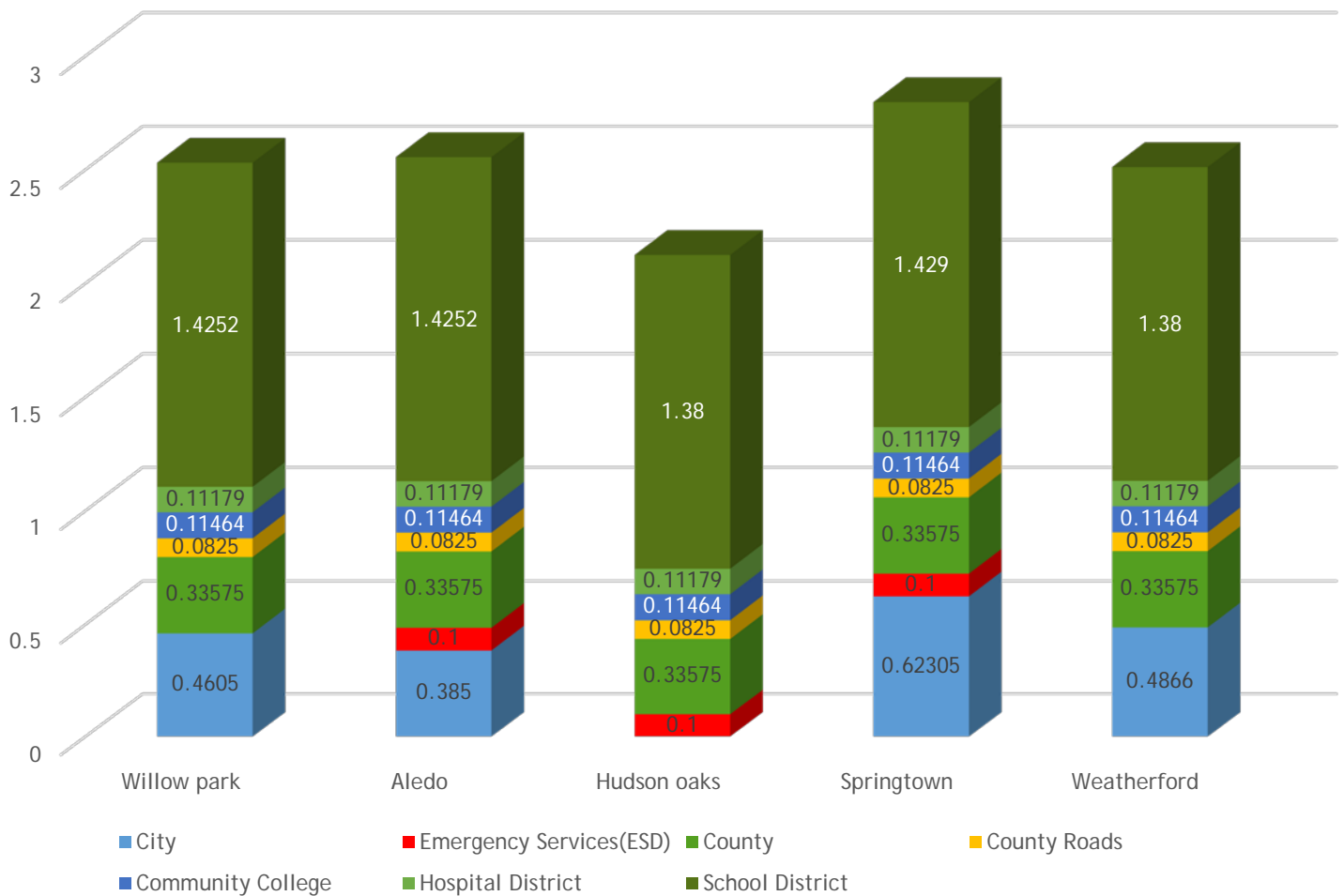
Tax Rate Comparison

The City of Willow Park has a low tax rate. When comparing Willow Park with its benchmark cities, Willow Park has an overall below average tax liability for its citizens.

Parker County Benchmark Cities

City Name:	Willow park	Aledo	Hudson oaks	Springtown	Weatherford
City	0.4605	0.385	0	0.62305	0.4866
Emergency Services(ESD)		0.1	0.1	0.1	
County	0.33575	0.33575	0.33575	0.33575	0.33575
County Roads	0.0825	0.0825	0.0825	0.0825	0.0825
Community College	0.11464	0.11464	0.11464	0.11464	0.11464
Hospital District	0.11179	0.11179	0.11179	0.11179	0.11179
School District	1.4252	1.4252	1.38	1.429	1.38
Combined Tax Rate	2.53038	2.55488	2.12468	2.79673	2.51128
Average Benchmark Tax Rate		2.4968925			

Parker County Benchmark Cities



Sales & Use Taxes

Sales & Use taxes are the City's second largest revenue stream. For FY 15-16 Sales & Use taxes are projected at \$842,352 which is 28.8% of the General Fund's total revenues. The City has seen steady growth in Sales Tax over the past three years. Sales taxes are collected by the State Comptroller and remitted to the City on a monthly basis. The City's Sales Tax collection consists of current period, prior period, and future period collections. The City's total projected sales tax collection for FY 2015-16 is \$824,246, which is a 2.85% increase in over the anticipated FY 2014-15 collection.

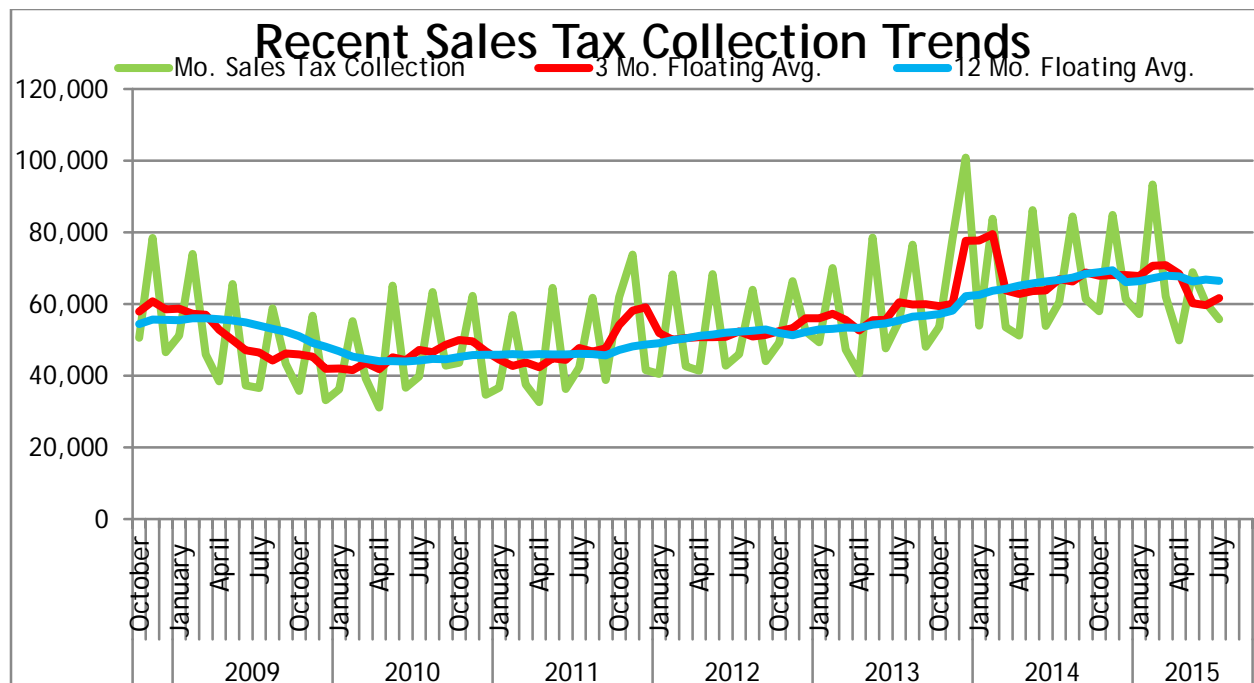
For the current budget year, FY 2014-15 Sales tax projections came in below original budget projects due to a mid-year audit by the State Comptroller. FY 2015-16 sales tax projections have been based on the downsized collection numbers.

Use Taxes

The city collects a mixed beverage tax on alcoholic beverages prepared licensed commercial businesses. The city's mixed beverage tax collections are projected at 18,106 for the upcoming budget year.

Sales Tax History

Year	Annual Collection
FY 2008-09	\$577,310
FY 2009-10	\$550,583
FY 2010-11	\$584,998
FY 2011-12	\$626,432
FY 2012-13	\$746,765
FY 2013-14	\$793,378
FY 2014-15	\$652,009
	*2 months remaining



***Draft One Note:** Sales Tax revenues will be recalculated once the August collections have been received. An adjustment will then be made to the proposed budget. This document will be updated for a version two to reflect those changes.

Franchise Fees

The FY 2015-2016 Franchise Fees are projected at \$347,805, which is 11.9% of the General Fund. Franchise Fees are essentially right-of-way charges that apply to major utilities for operating in public spaces. Most Franchise Fees are set by the State and allow local municipalities to collect a fixed percentage or rate to the utility's operations within the City Limits. Franchise Fees are a relatively stable source of revenue for the City. The one variable the City experiences in Franchise Fees is the number of customers using the service, for example as more household move to cell phones and stop carrying home phone service the City sees a decrease in the AT&T Franchise Fee.

Beginning in FY 2014-15 the city began collecting a franchise Fee for the city's Water and Wastewater Utilities. The Water and Wastewater Utility Franchise Fee is based on 5% of gross water and wastewater sales. The existence of the Public Utility Franchise Fee has reduced the need for any inter-fund transfers between the General and Water Fund.

Development Fees

FY 2014-15 Development Fees are projected at \$249,450 which is 8.5% of the General Fund. Development Fees are the charges the City applies for plan review, permitting processes, inspection processes, and contractor registrations. This current budget year, FY 2014-15, the City Council adopted a new fee schedule in-line with our area cities and to ensure Development Fees collected cover the cost associated with plan review, permitting and inspection processes.

Fines

FY 2015-16 Fines are projected at \$209,254, which is 7.2% of the General Fund. The Municipal Court collects Fines levied by the City. Fines mostly consist of speeding tickets, moving violations, and municipal code violations. Projected Fine revenue was calculated based on a 75% collection rate of anticipated tickets, coupled with past performance in areas such as warrant collection. Please note that the Fine revenue shown is only the portion of the fine that is collected and kept by the City. The City is charged with collecting the State's portion of a fine and remitting that portion to the State. This current budget year, FY 2014-15, the City Council adopted a new fee schedule in-line with our area cities.

Note of Fines as a part of the City Budget

This past year a lot of national media attention was focused on the events of Ferguson, Missouri, a small town that drew a disproportionately large share of its annual budget from fines. The city has gone to great strides to ensure that Police Department and Municipal Court are professionally run. There are internal processes in place to have any complaints against the Police Department or Municipal Court reviewed internally by the department and externally by the City Administrator and City Attorney. It should also be noted that the share of revenue the city draws from fines relatively low in comparison to the cost of running a Police Department and Municipal Court. In all Fines generate \$209,254 for the annual budget, while the combined Municipal Court and Police Department cost the city \$1,195,609. Fine revenue in turn equates to 17.5% of the combined Municipal Court and Police Departments annual budget.

Revenue to Expense Comparison for Municipal Court & the Police Department

Revenues		Expenses	
Fines	\$209,254	Municipal Court	\$ 129,303
		Police Department	\$1,066,306
Sub-Total	\$209,254	Sub-Total	\$1,195,609

Interest & Investment Income

The Cash Flow Analysis exposed that the City is receiving very little interest for the amount of cash it keeps in its depository. To correct for this issue, the City is currently going through a depository Request for Proposals (RFP) process to place the City's funds in higher interest bearing accounts effective on October 1, 2015. In previous years, the City's investment income had been rolled back into investments (mainly Certificates of Deposit) and not utilized for revenue purposes. With the City's new financial policies in place, staff has put forward an asset transfer plan to begin utilizing the City's investments to pay for capital improvements such as the planned road repairs. Because the investment funds are being liquidated for use this revenue source will be shown as use of fund balance in the Transfers section of the budget. For the FY 2015-15 Budget Year, the Interest & Investment Income is projected at a very conservative \$452, but should become a viable source of revenue in future years.

Other Revenue

The City collects a variety of revenue from different sources that do not fit in the above categories. Items such as the Post Office contract, insurance reimbursements, and pass through reimbursable items are included in this revenue category. These items for the most part are unpredictable, but need a place to be accounted for when received. For the FY 2015-16 Budget Year the Other revenue category is projected at \$32,075, which is 1.1% of total General Fund revenues.

Transfers & Use of Fund Balance

FY 2015-16 Transfers are projected at \$29,979, which is 1% of the General Fund. The Transfer & Use of Fund Balance revenue section accounts for any revenue the General Fund receives from any of the City's other funds and notes any use of the General Funds fund balance accounts that are not part of current annual operating revenues. One of the biggest challenges the City faced in past years was the fact that the City was operating a deficit in its major funds largely due to inter-fund transfers and lack of account for intra-fund transfers (Use of Fund Balance). This Administration has ended the practice of using transfers and fund balances to balance the budget. The City Budget now balances sources and uses of funds to ensure current revenues are used for current expenditures, and one-time revenues are used for one-time expenditures.

With exception of administrative transfers, all inter-fund and intra-fund transfers are treated as one-time revenue sources. FY 2015-16 Budget includes an administrative transfer from the Water Fund for approximately 20% of the cost of the new Public Works streets/drainage division. Beginning with the upcoming budget year, FY 2015-16 the city will end the practice of making an administrative transfer from the Tourism Fund to the General Fund.

Use of One-Time Revenues (Capital Improvement Budget)

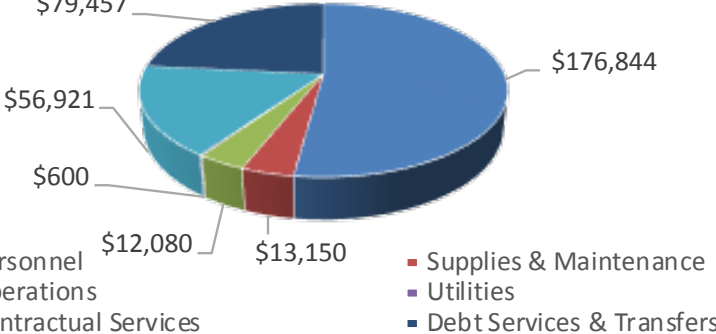
While not specifically part of the General Fund Budget it should be noted that city intends to cash in a \$125,140 Certificate of Deposit for one-time capital expenditures in FY 2015-16. The FY 2015-16 Capital Improvement Budget will be detailed in separate document.

Top 10 Tax Payers

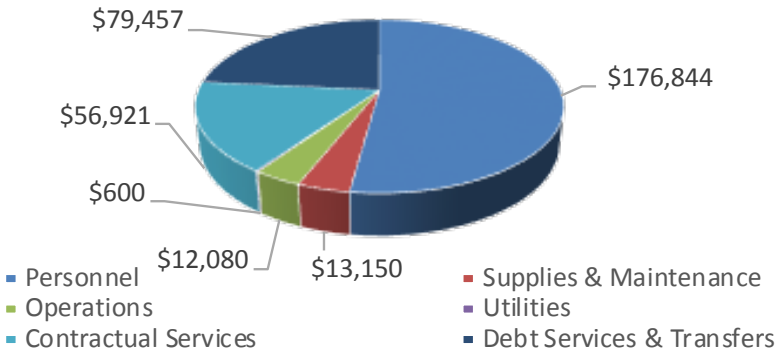
FY 2015-2016

TAX PAYER NAME	NATURE	TAXABLE VALUE
THE VILLAGE AT CROWN POINT	APARTMENT	\$21,334,100
ST MARIANNE COPE HEALTH	HEALTH CARE	\$6,019,850
WILLOW PARK MOB	HEALTH CARE	\$4,801,470
TEXAS HEALTH RESOURCES	HOSPITAL	\$3,978,586
ONCOR ELECTRIC	UTILITY	\$3,355,040
MORRISON GROUP	LAND	\$3,038,440
DBT PORCUPINE	RETAIL	\$2,903,820
MERCER REAL ESTATE	OFFICES	\$2,357,220
LOCKHEED MARTIN	GOLF COURSE	\$2,151,520
TRINITY OAKS CENTER	MEDICAL	\$1,985,770

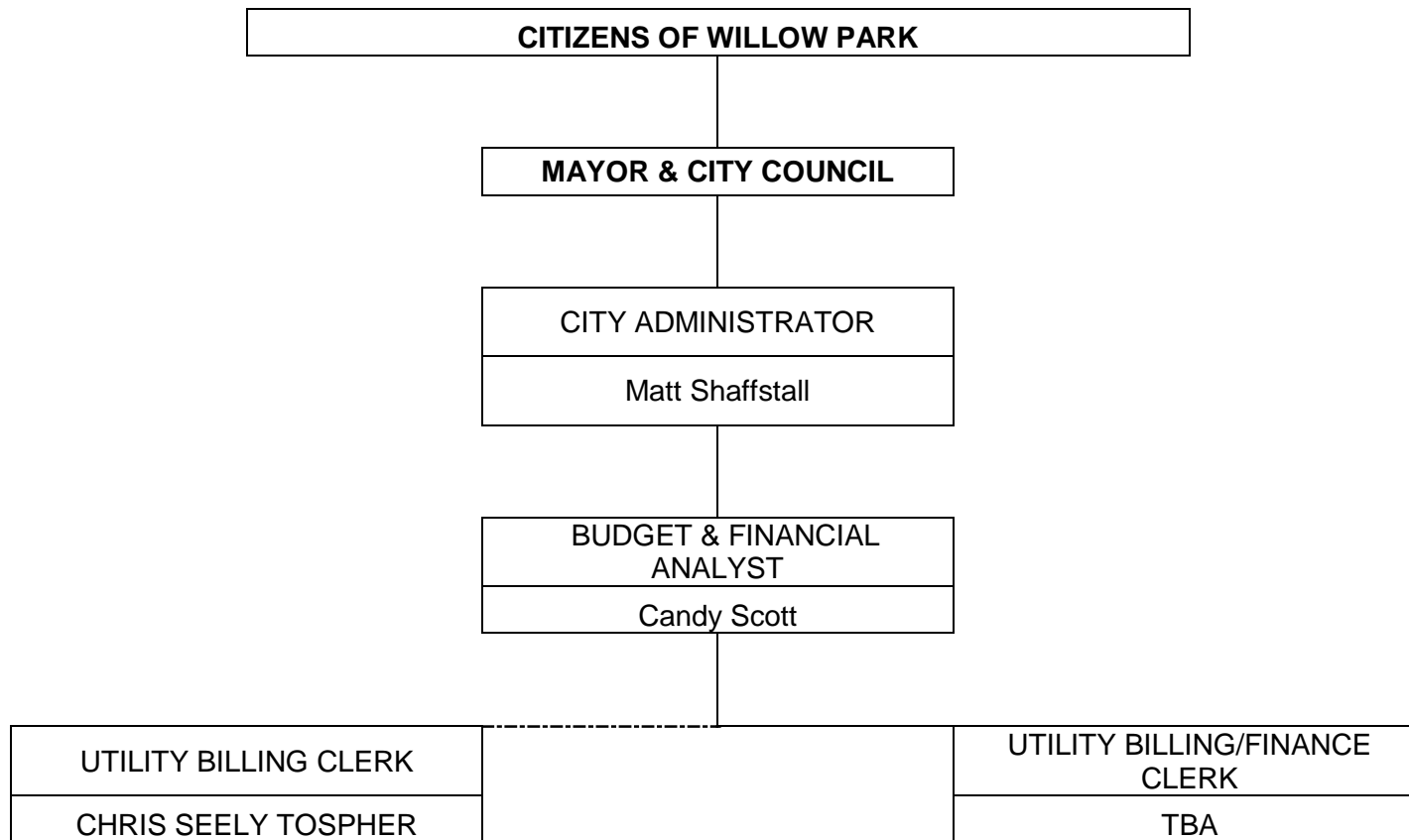
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DEPARTMENT GOALS & OBJECTIVES																			
FISCAL YEAR		FUND		DEPARTMENT															
2015-2016		General		Administration															
Mission Statement																			
Expenditure Summary		FY 2016	<div>Admin Expenditures by Type</div>  <table><thead><tr><th>Category</th><th>Amount</th></tr></thead><tbody><tr><td>Personnel</td><td>\$176,844</td></tr><tr><td>Supplies & Maintenance</td><td>\$13,150</td></tr><tr><td>Utilities</td><td>\$600</td></tr><tr><td>Contractual Services</td><td>\$56,921</td></tr><tr><td>Operations</td><td>\$12,080</td></tr><tr><td>Debt Services & Transfers</td><td>\$79,457</td></tr></tbody></table>			Category	Amount	Personnel	\$176,844	Supplies & Maintenance	\$13,150	Utilities	\$600	Contractual Services	\$56,921	Operations	\$12,080	Debt Services & Transfers	\$79,457
Category	Amount																		
Personnel	\$176,844																		
Supplies & Maintenance	\$13,150																		
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Debt Services & Transfers	\$79,457																		
Personnel	\$	176,844																	
Supplies & Maintenance	\$	13,150																	
Operations	\$	12,080																	
Utilities	\$	600																	
Contractual Services	\$	56,921																	
Debt Services & Transfers	\$	79,457																	
Capital Outlay	\$	-																	
Department Total	\$	339,052																	
MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:			FY 2015																
MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:			FY 2016 Projection																

Admin Expenditures by Type



DEPARTMENT GOALS & OBJECTIVES			
FISCAL YEAR	FUND	DEPARTMENT	
2015-2016	General	Administration	
Key Stats			
	FY 2014	FY 2015	FY 2016 Projection
Accounts Payable Checks Processed			
Performance Measures			
Goal/Objective			
Scope of Work			
Performance Measure	Received a clean audit opinion, which ensures tax dollars are spend appropriately	FY 2015	FY 2016 Projection
		Yes	Yes
Goal/Objective			
Scope of Work	Outside financial audit completed by George, Morgan, & Sneed		
Performance Measure	Received the Texas Comptroller' s Leadership Circle award for financial transparency	FY 2015	FY 2016 Projection
		No	Yes
Goal/Objective			
Scope of Work			
Performance Measure	Received Government Finance Association's Distinguish Budget Presentation Award	FY 2015	FY 2016 Projection
		No	Yes



DEPARTMENT BUDGET OVERVIEW							
FISCAL YEAR		FUND		DEPARTMENT			
2015-2016		General		Administration			
				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED YEAR END	FY 2015-2016 BUDGET PROPOSED	FY 2015-2016 BUDGET APPROVED
	PERSONNEL						
10-8100	Salaries and Wages	\$ 196,178	\$ 202,329	\$ 144,043	\$ 137,707	\$ 147,800	\$ 147,800
10-8101	Payroll Expenses	\$ 3,629	\$ 2,988	\$ 2,929	\$ 1,766	\$ 2,983	\$ 2,983
10-8102	Unemployment Insurance	\$ 36	\$ 27	\$ 414	\$ 414	\$ 414	\$ 414
10-8103	Workers Compensation	\$ 24,923	\$ 2,595	\$ 1,510	\$ 1,639	\$ 1,510	\$ 1,510
10-8103	Health Insurance	\$ 17,580	\$ 21,600	\$ 12,600	\$ 14,202	\$ 1,650	\$ 1,650
10-8104	Dental Insurance	\$ 81	\$ 972	\$ 720	\$ 724	\$ 720	\$ 720
10-8105	Life Insurance	\$ 312	\$ 216	\$ 288	\$ 237	\$ 288	\$ 288
10-8106	Retirement - T.M.R.S.	\$ 3,629	\$ 3,364	\$ 8,625	\$ 7,532	\$ 10,119	\$ 10,119
10-8107	Stipend (Phone/Auto)				\$ -	\$ 1,080	\$ 1,080
10-8109	Certificate Pay/Supplemental Duties				\$ -	\$ 3,000	\$ 3,000
10-8110	Contract Labor				\$ -	\$ 7,280	\$ 7,280
10-8111	Accrued Comp & Vacation				\$ -	\$ -	\$ -
10-8112	Overtime				\$ -	\$ -	\$ -
10-8113	Physicals & Gym Memberships				\$ 225	\$ -	\$ -
	SUBTOTAL PERSONNEL	\$ 246,368	\$ 234,091	\$ 171,129	\$ 164,447.39	\$ 176,844	\$ 176,844
	SUPPLIES & MAINTENANCE						
20-8201	Building & Facilities Maintenance				\$ -		
20-8202	Emergency Response Supplies				\$ -	\$ -	\$ -
20-8203	Flowers/Gifts/Plaques	\$ 500	\$ 400	\$ 650	\$ 628	\$ 650	\$ 650
20-8204	Governmental & Misc. Supplies	\$ 2,400	\$ 2,000	\$ 1,200	\$ 3,742	\$ 1,200	\$ 1,200
20-8205	Ice & Inclement Weather				\$ -	\$ -	\$ -

20-8206	Medical Supplies				\$ -	\$ -	\$ -
20-8207	Minor Equipment: Field				\$ 8,157	\$ -	\$ -
20-8208	Minor Equipment: Office	\$ 1,100		\$ 6,000	\$ 1,906	\$ 2,400	\$ 2,400
20-8209	MV Fuel				\$ 116	\$ 1,800	\$ 1,800
20-8210	MV Repair & Maintenance				\$ 487	\$ 900	\$ 900
20-8211	Office Supplies (consumables)	\$ 7,800	\$ 5,400	\$ 1,800	\$ 4,067	\$ 2,400	\$ 2,400
20-8212	Operating Supplies (non-consumables)				\$ -	\$ 1,200	\$ 1,200
20-8213	Postage & Shipping	\$ 3,000	\$ 2,040	\$ 1,440	\$ 1,742	\$ 1,200	\$ 1,200
20-8214	Printing & Binding	\$ 360	\$ 300	\$ 300	\$ -	\$ 1,200	\$ 1,200
20-8215	Safety Equipment & Supplies				\$ -	\$ -	\$ -
20-8216	Uniforms				\$ 80	\$ 200	\$ 200
20-8217	Streets				\$ -	\$ -	\$ -
20-8218	Drainage				\$ -	\$ -	\$ -
20-8219	Wastewater Collection				\$ -	\$ -	\$ -
20-8220	Wastewater Treatment				\$ -	\$ -	\$ -
20-8221	Water Distribution				\$ -	\$ -	\$ -
20-8222	Water Production				\$ -	\$ -	\$ -
	SUBTOTAL SUPPLIES	\$ 15,160	\$ 10,140	\$ 11,390	\$ 20,924.77	\$ 13,150	\$ 13,150
	OPERATIONS						
40-8401	Advertising and Legal Notices	\$ 600	\$ 150	\$ 120	\$ 1,348	\$ -	\$ -
40-8402	Dues, Memberships, & Licenses	\$ 2,575	\$ 2,475	\$ 2,000	\$ 5,818	\$ 2,100	\$ 2,100
40-8415	Finance Charges	\$ 480	\$ 480	\$ 480	\$ 2	\$ 480	\$ 480
40-8403	Fines & Penalties				\$ -	\$ -	\$ -
40-8404	Government & Misc. Operating	\$ 500	\$ 500	\$ 1,100	\$ 2,291	\$ 1,800	\$ 1,800
40-8405	Permits & Applications				\$ -	\$ -	\$ -
40-8406	Reimbursable & Deposit Refunds	\$ 1,000			\$ -	\$ -	\$ -
40-8407	Special Events				\$ -	\$ -	\$ -
40-8408	Subscriptions & Publications	\$ 130	\$ 130	\$ 130	\$ 59	\$ 200	\$ 200
40-8409	Travel & Training	\$ 13,985	\$ 7,768	\$ 7,000	\$ 4,987	\$ 7,500	\$ 7,500

40-8410	Streets				\$ -	\$ -	\$ -
40-8411	Drainage				\$ -	\$ -	\$ -
40-8411	Water Distribution				\$ -	\$ -	\$ -
40-8412	Water Production				\$ -	\$ -	\$ -
40-8413	Wastewater Collection				\$ -	\$ -	\$ -
40-8414	Wastewater Treatment				\$ -	\$ -	\$ -
	SUBTOTAL OPERATIONS	\$ 19,270	\$ 11,503	\$ 10,830	\$ 14,504.92	\$ 12,080	\$ 12,080
	UTILITIES						
30-8301	Communication Services	\$ 2,124	\$ 2,124	\$ 300	\$ 911	\$ 600	\$ 600
30-8302	Electricity	\$ 30,343	\$ 30,000		\$ -	\$ -	\$ -
30-8303	Natural Gas	\$ 1,424	\$ 1,700		\$ -	\$ -	\$ -
30-8304	Telephone - Landline	\$ 3,869	\$ 4,620		\$ -	\$ -	\$ -
30-8305	Telephone - Mobile	\$ 1,677	\$ 1,120		\$ -	\$ -	\$ -
30-8306	Water/Wastewater				\$ -	\$ -	\$ -
	SUBTOTAL UTILITIES	\$ 39,437	\$ 39,564	\$ 300	\$ 911	\$ 600	\$ 600
	CONTRACTUAL SERVICES						
40-8401	Consultants & Professionals	\$ 24,000		\$ 3,600	\$ 5,693	\$ 3,600	\$ 3,600
40-8402	Repair & Maintenance				\$ -	\$ -	\$ -
40-8403	Accounting & Auditor	\$ 5,167	\$ 5,500	\$ 6,667	\$ 6,867	\$ 7,000	\$ 7,000
40-8404	City Attorney & Legal	\$ 24,000			\$ -	\$ -	\$ -
40-8405	City Engineer & Engineering				\$ -	\$ -	\$ -
40-8406	Communications				\$ -	\$ -	\$ -
40-8407	Equipment Rental				\$ -	\$ 8,500	\$ 8,500
40-8408	Governmental Services	\$ 30,892	\$ 26,993	\$ 26,000	\$ 21,192	\$ 26,000	\$ 26,000
40-8409	Information Technology (IT)	\$ 10,325	\$ 9,225	\$ 7,000	\$ 18,318	\$ 7,000	\$ 7,000
40-8410	Property & Liability	\$ 34,710	\$ 43,390	\$ 4,821	\$ 5,321	\$ 4,821	\$ 4,821
40-8411	Solid Waste Collection				\$ -	\$ -	\$ -
	SUBTOTAL CONTRACTUAL	\$ 129,094	\$ 85,108	\$ 48,088	\$ 57,390.85	\$ 56,921	\$ 56,921

	<u>CAPITAL OUTLAY</u>						
60-8601	Capital Improvements				\$ -	\$ -	\$ -
60-8602	Equipment: Heavy				\$ -	\$ -	\$ -
60-8603	Equipment: Personal				\$ -	\$ -	\$ -
60-8604	Facilities: City Buildings	\$ 7,912			\$ -	\$ -	\$ -
60-8605	Facilities: Parks				\$ -	\$ -	\$ -
60-8606	Streets				\$ -	\$ -	\$ -
60-8607	Technology: Communication				\$ -	\$ -	\$ -
60-8608	Technology: Office & Field	\$ 1,070			\$ 5,045	\$ -	\$ -
60-8609	Vehicles				\$ -	\$ -	\$ -
60-8610	Utilities: Drainage				\$ -	\$ -	\$ -
60-8611	Utilities: Wastewater - Collection				\$ -	\$ -	\$ -
60-8612	Utilities: Wastewater - Treatment				\$ -	\$ -	\$ -
60-8613	Utilities: Water Distribution				\$ -	\$ -	\$ -
60-8614	Utilities: Water Production				\$ -	\$ -	\$ -
	<i>SUBTOTAL CAPITAL OUTLAY</i>	\$ 8,982	\$ -	\$ -	\$ 5,045	\$ -	\$ -
	<u>DEBT SERVICES & TRANSFERS</u>						
70-8701	Transfer to General Fund				\$ -	\$ -	\$ -
70-8702	Transfer to Debt Service	\$ 436,613			\$ -	\$ -	\$ -
70-8703	Transfer to Water Fund				\$ -	\$ -	\$ -
70-8704	Transfer to Waste Water Fund				\$ -	\$ -	\$ -
70-8705	Transfer to Solid Waste Fund				\$ -	\$ -	\$ -
70-8706	Transfer to Drainage Fund				\$ -	\$ -	\$ -
70-8707	Transfer to Court Security Fund				\$ -	\$ -	\$ -
70-8708	Transfer to Court Technology Fund				\$ -	\$ -	\$ -
70-8709	Transfer to Grant Fund				\$ -	\$ -	\$ -
70-8710	Transfer to Police Seizure (St) Fund				\$ -	\$ -	\$ -
70-8711	Transfer to Police Seizure (Fed) Fund				\$ -	\$ -	\$ -

70-8712	Transfer to Tourism Fund				\$ -	\$ -	\$ -
70-8713	Transfer to Abatement Fund	\$ 5,000			\$ -	\$ -	\$ -
70-8714	Transfer to Capital/Equipment Replacement				\$ -	\$ -	\$ -
70-8715	Transfer to Emergency Disaster Reserve				\$ -	\$ -	\$ -
70-8716	Transfer to Parks & Roads Donation Fund				\$ -	\$ -	\$ -
70-8717	Transfer o Personnel Support Fund				\$ -	\$ 10,770	\$ 10,770
70-8718	Transfer to First Responder Fund				\$ -	\$ -	\$ -
70-8719	Transfer to Economic Development Fund	\$ -	\$ -	\$ 67,805	\$ -	\$ 68,687	\$ 68,687
	<i>SUBTOTAL ACCT TRANS</i>	\$ 441,613	\$ -	\$ 67,805	\$ -	\$ 79,457	\$ 79,457
	DEPARTMENT TOTAL	\$ 899,924	\$ 380,406	\$ 309,542	\$ 263,223	\$ 339,052	\$ 339,052

DEPARTMENT BUDGET SUMMARY							
FISCAL YEAR		FUND		DEPARTMENT			
2015-2016		General		Administration			
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED	%
10	Personnel	\$ 171,129	\$ 164,447	\$ 5,715	\$ 176,844		52.2%
20	Supplies & Maintenance	\$ 11,390	\$ 20,925	\$ 1,760	\$ 13,150		3.9%
20	Operations	\$ 10,830	\$ 14,505	\$ 1,250	\$ 12,080		3.6%
30	Utilities	\$ 300	\$ 911	\$ 300	\$ 600		0.2%
40	Contractual Services	\$ 48,088	\$ 57,391	\$ 8,833	\$ 56,921		16.8%
60	Capital Outlay	\$ -	\$ 5,045	\$ -	\$ -		0.0%
70	Debt Services & Transfers	\$ 67,805	\$ -	\$ 11,652	\$ 79,457		23.4%
	TOTAL DEPARTMENT EXPENSES	\$ 309,542	\$ 263,223	\$ 29,510	\$ 339,052		

PERSONNEL DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Administration	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
10-8100	Salaries and Wages	\$ 147,800	\$ 144,043	\$ 3,757	2.6%
	2 FTE				
10-8101	Payroll Expenses	\$ 2,983	\$ 2,929	\$ 54	1.8%
	0.0145 of gross salaries for Medicare	\$ 2,143			
	\$420 per employee for FUTA (Fed Unemployment Tax)	\$ 840			
	City does not pay into Social Security				
10-8102	Unemployment Insurance	\$ 414	\$ 414	\$ -	0.0%
	Texas Workforce Commission				
	(even year) 0.001 x first 9000.00 earned per employee (\$109/ea)				
	(odd year) 0.023 x first 9000.00 earned per employee (\$207/ea)				
10-8103	Workers Compensation	\$ 1,510	\$ 1,510	\$ -	0.0%
	Determined according to TML's rules, classifications, rates				
	and rating plans divided between departments- single year payment				
	\$825 per employee	\$ 1,650			
10-8103	Health Insurance	\$ 1,650	\$ 12,600	\$ (10,950)	-86.9%
	\$550 per month x Number of Employees				

10-8104	Dental Insurance	\$ 720	\$ 720	\$ -	0.0%
	\$30 per month x number of employees				
10-8105	Life Insurance	\$ 288	\$ 288	\$ -	0.0%
	\$12 per month x number of employees				
10-8106	Retirement - T.M.R.S.	\$ 10,119	\$ 8,625	\$ 1,494	17.3%
	6.71% of Gross Salary				
10-8107	Stipend (Phone/Auto)	\$ 1,080	\$ -	\$ 1,080	#DIV/0!
	\$45 per month x number of employee eligible				
10-8109	Certificate Pay/Supplemental Duties	\$ 3,000	\$ -	\$ 3,000	#DIV/0!
	Pay for Certifications earned				
	Webmaster				
10-8110	Contract Labor	\$ 7,280	\$ -	\$ 7,280	#DIV/0!
	Summer Intern				
10-8111	Accrued Comp & Vacation	\$ -	\$ -	\$ -	#DIV/0!
10-8112	Overtime	\$ -	\$ -	\$ -	#DIV/0!
10-8113	Physicals & Gym Memberships	\$ -	\$ -	\$ -	#DIV/0!

SUPPLIES DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Administration	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
20-8201	Building & Facilities Maintenance	\$ -	\$ -	\$ -	#DIV/0!
20-8202	Emergency Response Supplies	\$ -	\$ -	\$ -	#DIV/0!
20-8203	Flowers/Gifts/Plaques	\$ 650	\$ 650	\$ -	0.0%
	\$100 per FTE				
	\$50 bereavement x 3 events				
	\$100 plaques				
20-8204	Governmental & Misc. Supplies	\$ 1,200	\$ 1,200	\$ -	0.0%
	\$100 per month				
20-8205	Ice & Inclement Weather	\$ -	\$ -	\$ -	#DIV/0!
20-8206	Medical Supplies	\$ -	\$ -	\$ -	#DIV/0!
20-8207	Minor Equipment: Field	\$ -	\$ -	\$ -	#DIV/0!

20-8208	Minor Equipment: Office	\$ 2,400	\$ 6,000	\$ (3,600)	-60.0%
	\$200 per month				
20-8209	MV Fuel	\$ 1,800	\$ -	\$ 1,800	#DIV/0!
	\$150 per month				
20-8210	MV Repair & Maintenance	\$ 900	\$ -	\$ 900	#DIV/0!
	\$75 per month				
20-8211	Office Supplies (consumables)	\$ 2,400	\$ 1,800	\$ 600	33.3%
	\$200 per month				
20-8212	Operating Supplies (non-consumables)	\$ 1,200	\$ -	\$ 1,200	#DIV/0!
	\$100 per month				
20-8213	Postage & Shipping	\$ 1,200	\$ 1,440	\$ (240)	-16.7%
	\$200 per month				
20-8214	Printing & Binding	\$ 1,200	\$ 300	\$ 900	300.0%
	\$100 per month				
20-8215	Safety Equipment & Supplies	\$ -	\$ -	\$ -	#DIV/0!
20-8216	Uniforms	\$ 200	\$ -	\$ 200	#DIV/0!
	\$50 per FTE				

OPERATIONS DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Administration	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
40-8401	Advertising and Legal Notices	\$ -	\$ 120	\$ (120)	-100.0%
40-8402	Dues, Memberships, & Licenses	\$ 2,100	\$ 2,000	\$ 100	5.0%
	\$300 Council of Government				
	\$1200 Texas City Managers Associations (TCMA)				
	\$600 Rotary				
40-8415	Finance Charges	\$ 480	\$ 480	\$ -	0.0%
	\$40 per month				
40-8403	Fines & Penalties	\$ -	\$ -	\$ -	#DIV/0!
40-8404	Government & Misc. Operating	\$ 1,800	\$ 1,100	\$ 700	63.6%
	\$150 per month				
40-8405	Permits & Applications	\$ -	\$ -	\$ -	#DIV/0!

40-8406	Reimbursable & Deposit Refunds	\$ -	\$ -	\$ -	#DIV/0!
40-8407	Special Events	\$ -	\$ -	\$ -	#DIV/0!
40-8408	Subscriptions & Publications	\$ 200	\$ 130	\$ 70	53.8%
	\$150 - Weatherford Democrat				
	\$50 - Community News				
40-8409	Travel & Training	\$ 7,500	\$ 7,000	\$ 500	7.1%
	\$3,000 Travel Mileage Reimbursement				
	\$2,000 COG/TML Workshops				
	\$500 Public Funds Investment Act				
	\$2,000 Finance Training, GFOA, GFOAT, GTOT				

UTILITIES DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Administration	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
30-8301	Communication Services	\$ 600	\$ 300	\$ 300	100.0%
	\$50 per month				
30-8302	Electricity	\$ -	\$ -	\$ -	#DIV/0!
30-8303	Natural Gas	\$ -	\$ -	\$ -	#DIV/0!
30-8304	Telephone - Landline	\$ -	\$ -	\$ -	#DIV/0!
30-8305	Telephone - Mobile	\$ -	\$ -	\$ -	#DIV/0!
30-8306	Water/Wastewater	\$ -	\$ -	\$ -	#DIV/0!

CONTRACTUAL DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Administration	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
40-8401	Consultants & Professionals	\$ 3,600	\$ 3,600	\$ -	0.0%
	\$300 per month cleaning service				
40-8402	Repair & Maintenance	\$ -	\$ -	\$ -	#DIV/0!
40-8403	Accounting & Auditor	\$ 7,000	\$ 6,667	\$ 333	5.0%
	\$20,000 in total split between General Fund, Water, Wastewater				
40-8404	City Attorney & Legal	\$ -	\$ -	\$ -	#DIV/0!
40-8405	City Engineer & Engineering	\$ -	\$ -	\$ -	#DIV/0!
40-8406	Communications	\$ -	\$ -	\$ -	#DIV/0!

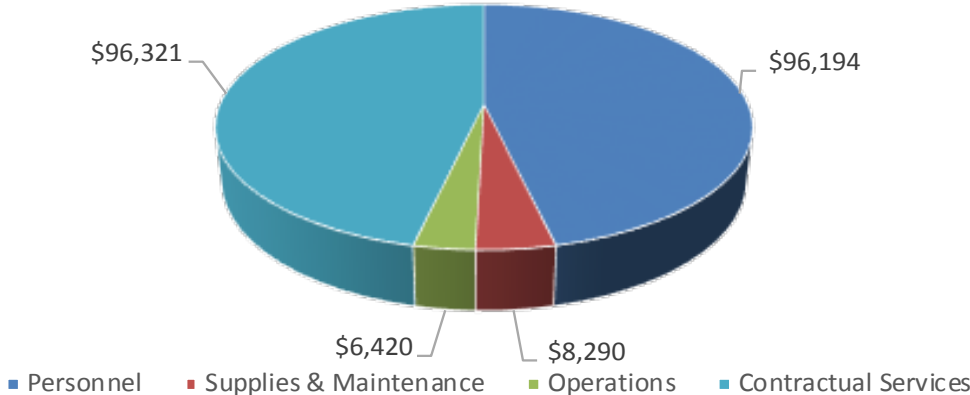
40-8407	Equipment Rental	\$ 8,500	\$ -	\$ 8,500	#DIV/0!
	\$8,500 - Toshiba: Copy Manachines/Printers				
40-8408	Governmental Services	\$ 26,000	\$ 26,000	\$ -	0.0%
	\$26,000 Parker County Appraisal District				
40-8409	Information Technology (IT)	\$ 7,000	\$ 7,000	\$ -	0.0%
	\$4,000 - share of IT contract				
	\$150 per month - addittional IT/Copy services				
	\$100 per monnth - Software Support Quickbooks				
40-8410	Property & Liability	\$ 4,821	\$ 4,821	\$ -	0.0%
	Share of TML liability				
40-8411	Solid Waste Collection	\$ -	\$ -	\$ -	#DIV/0!

DEPARTMENT GOALS & OBJECTIVES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Development Services	
Mission Statement					
Expenditure Summary		FY 2016			
Personnel	\$	96,194			
Supplies & Maintenance	\$	8,290			
Operations	\$	6,420			
Utilities	\$	-			
Contractual Services	\$	96,321			
Capital Outlay	\$	-			
Debt Services & Transfers	\$	-			
Department Total	\$	207,225			
MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:		FY 2015			
MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:		FY 2016 Projection			

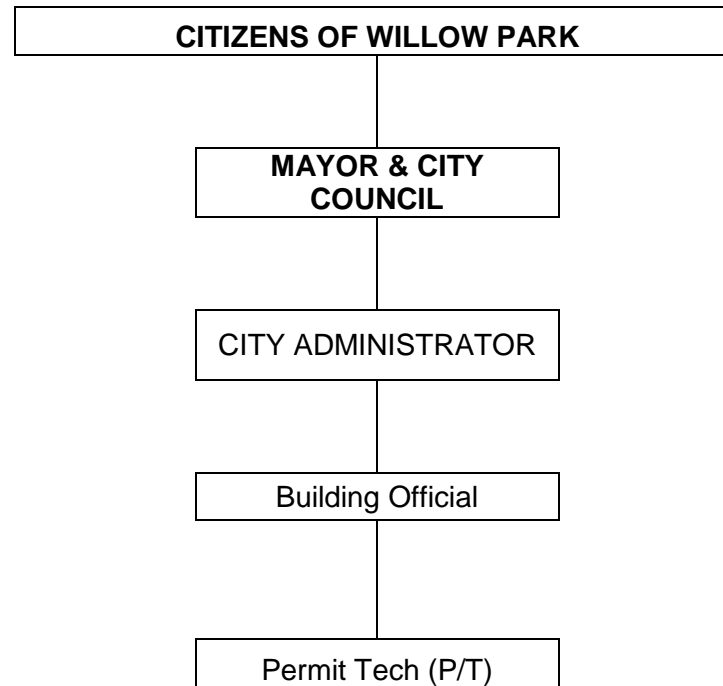
Development Services Expenditures by Type

Category	Amount
Personnel	\$96,194
Supplies & Maintenance	\$8,290
Operations	\$6,420
Contractual Services	\$96,321
Utilities	-

Development Services Expenditures by Type



DEPARTMENT GOALS & OBJECTIVES				
FISCAL YEAR		FUND		DEPARTMENT
2015-2016		General		Development Services
Key Stats		FY 2014	FY 2015	FY 2016 Projection
Number of Final Plats				
Number of Site Plans				
Number of New Construction Permits: Residential				
Number of New Construction Permits: Commerical				
Number of Rennovation Permits: Residential				
Number of Rennovation Permits: Commerical				
Number of Certiciates of Occupancy: Residential Rental				
Number of Certiciates of Occupancy: Commercial				
Total Permit Revenue Generated				
Total Value of Permitted Construction				
Performance Measures				
Goal/Objective	Staff comments returned to applicant in a timely manner			
Scope of Work			FY 2015	FY 2016 Projection
Performance Measure	% of cases with staff comments completed and retruned to applicant with in 10 days			



DEPARTMENT BUDGET OVERVIEW							
FISCAL YEAR		FUND		DEPARTMENT			
2015-2016		General		Development Services			
				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2012-2013 BUDGET	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED YEAR END	FY 2015-2016 BUDGET PROPOSED	FY 2015-2016 BUDGET APPROVED
	PERSONNEL						
10-8100	Salaries and Wages	\$ 66,550	\$ 90,376	\$ 99,043	\$ 70,871	\$ 72,616	\$ 72,616
10-8101	Payroll Expenses	\$ 1,231	\$ 1,310	\$ 1,500	\$ 988	\$ 1,893	\$ 1,893
10-8102	Unemployment Insurance	\$ 18		\$ 207	\$ 450	\$ 414	\$ 414
10-8103	Workers Compensation	\$ -		\$ 755	\$ 1,639	\$ 1,650	\$ 1,650
10-8103	Health Insurance	\$ 8,532	\$ 9	\$ 6,300	\$ 8,847	\$ 13,200	\$ 13,200
10-8104	Dental Insurance	\$ 486	\$ 842	\$ 360	\$ 502	\$ 720	\$ 720
10-8105	Life Insurance	\$ 117	\$ 6,624	\$ 144	\$ 201	\$ 288	\$ 288
10-8106	Retirement - T.M.R.S.	\$ 1,231	\$ 336	\$ 4,459	\$ 4,999	\$ 4,873	\$ 4,873
10-8107	Stipend (Phone/Auto)		\$ 204			\$ 540	\$ 540
10-8109	Certificate Pay/Supplemental Duties		\$ 1,882				
10-8110	Contract Labor						
10-8111	Accrued Comp & Vacation	\$ 5,257					
10-8112	Overtime						
10-8113	Physicals & Gym Memberships						
	SUBTOTAL PERSONNEL	\$ 83,422	\$ 101,583	\$ 112,768	\$ 88,496.16	\$ 96,194	\$ 96,194
	SUPPLIES & MAINTENANCE						
20-8201	Building & Facilities Maintenance	\$ 2,400					
20-8202	Emergency Response Supplies						
20-8203	Flowers/Gifts/Plaques	\$ 100	\$ 25	\$ 25	\$ 94	\$ 450	450
20-8204	Governmental & Misc. Supplies	\$ 3,000	\$ 300		\$ 49	\$ 1,200	\$ 1,200
20-8205	Ice & Inclement Weather						
20-8206	Medical Supplies						
20-8207	Minor Equipment: Field						
20-8208	Minor Equipment: Office	\$ 2,500		\$ 3,000	\$ 2,114	\$ 600	\$ 600
20-8209	MV Fuel	\$ 3,000	\$ 900	\$ 900	\$ 1,328	\$ 2,400	\$ 2,400

20-8210	MV Repair & Maintenance	\$ 2,400	\$ 300	\$ 300	\$ 753	\$ 1,200	\$ 1,200
20-8211	Office Supplies (consumables)	\$ 2,400	\$ 1,800	\$ 1,800	\$ 2,338	\$ 1,800	\$ 1,800
20-8212	Operating Supplies (non-consumables)						
20-8213	Postage & Shipping	\$ 600	\$ 300	\$ 480	\$ 33	\$ 240	\$ 240
20-8214	Printing & Binding	\$ 1,800	\$ 300	\$ 300	\$ 62	\$ 300	\$ 300
20-8215	Safety Equipment & Supplies						
20-8216	Uniforms	\$ 240				\$ 100	\$ 100
20-8217	Streets						
20-8218	Drainage						
20-8219	Wastewater Collection						
20-8220	Wastewater Treatment						
20-8221	Water Distribution						
20-8222	Water Production						
	SUBTOTAL SUPPLIES	\$ 18,440	\$ 3,925	\$ 6,805	\$ 6,771.42	\$ 8,290	\$ 8,290
	OPERATIONS						
40-8401	Advertising and Legal Notices	\$ 4,000	\$ 1,800	\$ 1,200	\$ 3,705	\$ 1,200	\$ 1,200
40-8402	Dues, Memberships, & Licenses	\$ 500	\$ 500	\$ 1,200	\$ 693	\$ 600	\$ 600
40-8415	Finance Charges						
40-8403	Fines & Penalties						
40-8404	Government & Misc. Operating	\$ 10,000	\$ 20,593			\$ 300	\$ 300
40-8405	Permits & Applications				\$ -		
40-8406	Reimbursable & Deposit Refunds				\$ 86		
40-8407	Special Events						
40-8408	Subscriptions & Publications					\$ 120	\$ 120
40-8409	Travel & Training	\$ 3,000	\$ 4,000	\$ 5,000	\$ 5,396	\$ 4,200	\$ 4,200
40-8410	Streets						
40-8411	Drainage						
40-8411	Water Distribution						
40-8412	Water Production						
40-8413	Wastewater Collection						
40-8414	Wastewater Treatment						
	SUBTOTAL OPERATIONS	\$ 17,500	\$ 26,893	\$ 7,400	\$ 9,879.94	\$ 6,420	\$ 6,420

	UTILITIES						
30-8301	Communication Services	\$ 2,364	\$ 1,557		\$ 133		
30-8302	Electricity		\$ 4,429				
30-8303	Natural Gas		\$ 230				
30-8304	Telephone - Landline		\$ 573				
30-8305	Telephone - Mobile	\$ 945	\$ 559				
30-8306	Water/Wastewater						
	<i>SUBTOTAL UTILITIES</i>	\$ 3,309	\$ 7,348	\$ -	\$ 133	\$ -	\$ -
	CONTRACTUAL SERVICES						
40-8401	Consultants & Professionals	\$ 105,064	\$ 58,000	\$ 60,000	\$ 93,205	\$ 75,000	\$ 75,000
40-8402	Repair & Maintenance	\$ 3,000					
40-8403	Accounting & Auditor						
40-8404	City Attorney & Legal	\$ 30,400					
40-8405	City Engineer & Engineering	\$ 10,000	\$ 6,000	\$ 3,000	\$ -	\$ 2,400	\$ 2,400
40-8406	Communications						
40-8407	Equipment Rental	\$ 1,800					
40-8408	Governmental Services	\$ 8,906	\$ 8,250	\$ 7,950	\$ 5,680	\$ 8,000	\$ 8,000
40-8409	Information Technology (IT)	\$ 8,625	\$ 4,163	\$ 4,600	\$ 8,699	\$ 6,100	\$ 6,100
40-8410	Property & Liability			\$ 4,821	\$ 4,490	\$ 4,821	\$ 4,821
40-8411	Solid Waste Collection						
	<i>SUBTOTAL CONTRACTUAL</i>	\$ 167,795	\$ 76,413	\$ 80,371	\$ 112,074.75	\$ 96,321	\$ 96,321
	CAPITAL OUTLAY						
60-8601	Capital Improvements						
60-8602	Equipment: Heavy						
60-8603	Equipment: Personal						
60-8604	Facilities: City Buildings		\$ 3,000				
60-8605	Facilities: Parks						
60-8606	Streets	\$ 250,000					
60-8607	Technology: Communication						
60-8608	Technology: Office & Field				\$ 2,280		
60-8609	Vehicles						
60-8610	Utilities: Drainage						
60-8611	Utilities: Wastewater - Collection						

60-8612	Utilities: Wastewater - Treatment						
60-8613	Utilities: Water Distribution						
60-8614	Utilities: Water Production						
	<i>SUBTOTAL CAPITAL OUTLAY</i>	\$ 250,000	\$ 3,000	\$ -	\$ 2,280.40	\$ -	\$ -
	<u>DEBT SERVICES & TRANSFERS</u>						
70-8701	Transfer to General Fund						
70-8702	Transfer to Debt Service						
70-8703	Transfer to Water Fund						
70-8704	Transfer to Waste Water Fund						
70-8705	Transfer to Solid Waste Fund						
70-8706	Transfer to Drainage Fund						
70-8707	Transfer to Court Security Fund						
70-8708	Transfer to Court Technology Fund						
70-8709	Transfer to Grant Fund						
70-8710	Transfer to Police Seizure (St) Fund						
70-8711	Transfer to Police Seizure (Fed) Fund						
70-8712	Transfer to Tourism Fund						
70-8713	Transfer to Abatement Fund						
70-8714	Transfer to Capital/Equipment Replacement						
70-8715	Transfer to Emergency Disaster Reserve						
70-8716	Transfer to Parks & Roads Donation Fund						
70-8717	Transfer o Personnel Support Fund						
70-8718	Transfer to First Responder Fund						
70-8719	Transfer to Economic Development Fund						
	<i>SUBTOTAL ACCT TRANS</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	DEPARTMENT TOTAL	\$ 540,466	\$ 219,162	\$ 207,344	\$ 219,636	\$ 207,225	\$ 207,225

DEPARTMENT BUDGET SUMMARY							
FISCAL YEAR		FUND		DEPARTMENT			
2015-2016		General		Development Services			
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	2016 AMOUNT PROPOSED	AMOUNT APPROVED	%
10	Personnel	\$ 112,768	\$ 88,496	\$ (16,574)	\$ 96,194		46.4%
20	Supplies & Maintenance	\$ 6,805	\$ 6,771	\$ 1,485	\$ 8,290		4.0%
20	Operations	\$ 7,400	\$ 9,880	\$ (980)	\$ 6,420		3.1%
30	Utilities	\$ -	\$ 133	\$ -	\$ -		0.0%
40	Contractual Services	\$ 80,371	\$ 112,075	\$ 15,950	\$ 96,321		46.5%
60	Capital Outlay	\$ -	\$ 2,280	\$ -	\$ -		0.0%
70	Debt Services & Transfers	\$ -	\$ -	\$ -	\$ -		0.0%
	TOTAL DEPARTMENT EXPENSES	\$ 207,344	\$ 219,636	\$ (119)	\$ 207,225		

PERSONNEL DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Development Services	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
10-8100	Salaries and Wages	\$ 72,616	\$ 99,043	\$ (26,427)	-26.7%
	2 FTE				
10-8101	Payroll Expenses	\$ 1,893	\$ 1,500	\$ 393	26.2%
	0.0145 of gross salaries for Medicare				
	\$420 per employee for FUTA (Fed Unemployment Tax)	\$ 1,053			
	City does not pay into Social Security	\$ 840			
10-8102	Unemployment Insurance	\$ 414	\$ 207	\$ 207	100.0%
	Texas Workforce Commission				
	(even year) 0.001 x first 9000.00 earned per employee (\$109/ea)				
	(odd year) 0.023 x first 9000.00 earned per employee (\$207/ea)				
10-8103	Workers Compensation	\$ 1,650	\$ 755	\$ 895	118.5%
	Determined according to TML's rules, classifications, rates				
	and rating plans divided between departments- single year payment				
	\$825 per employee				
10-8103	Health Insurance	\$ 13,200	\$ 6,300	\$ 6,900	109.5%
	\$550 per month x Number of Employees				
10-8104	Dental Insurance	\$ 720	\$ 360	\$ 360	100.0%
	\$30 per month x number of employees				

10-8105	Life Insurance	\$ 288	\$ 144	\$ 144	100.0%
	\$12 per month x number of employees				
10-8106	Retirement - T.M.R.S.	\$ 4,873	\$ 4,459	\$ 414	9.3%
	6.71% of Gross Payroll				
10-8107	Stipend (Phone/Auto)	\$ 540	\$ -	\$ 540	#DIV/0!
	\$45 per month for eligible employees				
10-8109	Certificate Pay/Supplemental Duties	\$ -	\$ -	\$ -	#DIV/0!
	Pay for Certifications earned				
10-8110	Contract Labor	\$ -	\$ -	\$ -	#DIV/0!
10-8111	Accrued Comp & Vacation	\$ -	\$ -	\$ -	#DIV/0!
10-8112	Overtime	\$ -	\$ -	\$ -	#DIV/0!
10-8113	Physicals & Gym Memberships	\$ -	\$ -	\$ -	#DIV/0!

SUPPLIES DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Development Services	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
20-8201	Building & Facilities Maintenance	\$ -	\$ -	\$ -	#DIV/0!
20-8202	Emergency Response Supplies	\$ -	\$ -	\$ -	#DIV/0!
20-8203	Flowers/Gifts/Plaques	\$ 450	\$ 25	\$ 425	1700.0%
50	\$25 per FTE				
175	\$25 per PZ board member,				
125	\$25 per BOA board member				
100	Name plates				
20-8204	Governmental & Misc. Supplies	\$ 1,200	\$ -	\$ 1,200	#DIV/0!
	\$100 per month				
20-8205	Ice & Inclement Weather	\$ -	\$ -	\$ -	#DIV/0!
20-8206	Medical Supplies	\$ -	\$ -	\$ -	#DIV/0!

20-8207	Minor Equipment: Field	\$ -	\$ -	\$ -	#DIV/0!
20-8208	Minor Equipment: Office	\$ 600	\$ 3,000	\$ (2,400)	-80.0%
	\$50 per month				
20-8209	MV Fuel	\$ 2,400	\$ 900	\$ 1,500	166.7%
	\$200 per month - Code Enforcement				
20-8210	MV Repair & Maintenance	\$ 1,200	\$ 300	\$ 900	300.0%
	\$100 per month - Code Enforcement				
20-8211	Office Supplies (consumables)	\$ 1,800	\$ 1,800	\$ -	0.0%
	\$150 per month				
20-8212	Operating Supplies (non-consumables)	\$ -	\$ -	\$ -	#DIV/0!
20-8213	Postage & Shipping	\$ 240	\$ 480	\$ (240)	-50.0%
	\$20 per month				
20-8214	Printing & Binding	\$ 300	\$ 300	\$ -	0.0%
	Permits, documents, forms, applications				

20-8215	Safety Equipment & Supplies	\$ -	\$ -	\$ -	#DIV/0!
20-8216	Uniforms	\$ 150	\$ -	\$ 150	#DIV/0!
	\$75 per FTE				
20-8217	Streets	\$ -	\$ -	\$ -	#DIV/0!
20-8218	Drainage	\$ -	\$ -	\$ -	#DIV/0!
20-8219	Wastewater Collection	\$ -	\$ -	\$ -	#DIV/0!
20-8220	Wastewater Treatment	\$ -	\$ -	\$ -	#DIV/0!
20-8221	Water Distribution	\$ -	\$ -	\$ -	#DIV/0!
20-8222	Water Production	\$ -	\$ -	\$ -	#DIV/0!

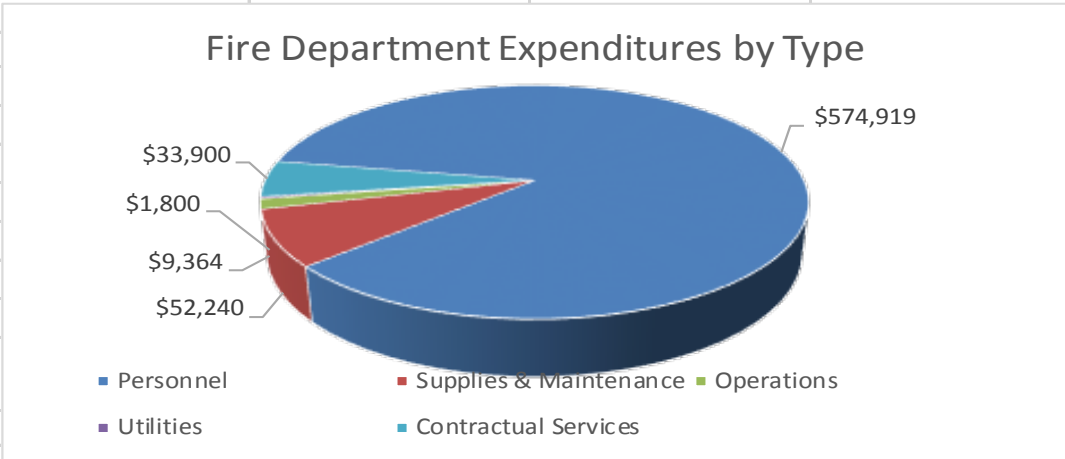
OPERATIONS DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Development Services	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
40-8401	Advertising and Legal Notices	\$ 1,200	\$ 1,200	\$ -	0.0%
	\$100 per month				
40-8402	Dues, Memberships, & Licenses	\$ 600	\$ 1,200	\$ (600)	-50.0%
	American Planning Association				
40-8415	Finance Charges	\$ -	\$ -	\$ -	#DIV/0!
40-8403	Fines & Penalties	\$ -	\$ -	\$ -	#DIV/0!
40-8404	Government & Misc. Operating	\$ 300	\$ -	\$ 300	#DIV/0!
	\$25 per month				
40-8405	Permits & Applications	\$ -	\$ -	\$ -	#DIV/0!
40-8406	Reimbursable & Deposit Refunds	\$ -	\$ -	\$ -	#DIV/0!

40-8407	Special Events	\$ -	\$ -	\$ -	#DIV/0!
40-8408	Subscriptions & Publications	\$ 120	\$ -	\$ 120	#DIV/0!
	\$10 per month				
	APA publication				
40-8409	Travel & Training	\$ 4,200	\$ 5,000	\$ (800)	-16.0%
1200	BOAT Building Officials Conference, Arlington				
2000	APA TX, Galveston				
500	NTCOG Board Training				
500	Travel, Mileage				
40-8410	Streets	\$ -	\$ -	\$ -	#DIV/0!
40-8411	Drainage	\$ -	\$ -	\$ -	#DIV/0!
40-8411	Water Distribution	\$ -	\$ -	\$ -	#DIV/0!
40-8412	Water Production	\$ -	\$ -	\$ -	#DIV/0!
40-8413	Wastewater Collection	\$ -	\$ -	\$ -	#DIV/0!

40-8414	Wastewater Treatment	\$ -	\$ -	\$ -	#DIV/0!

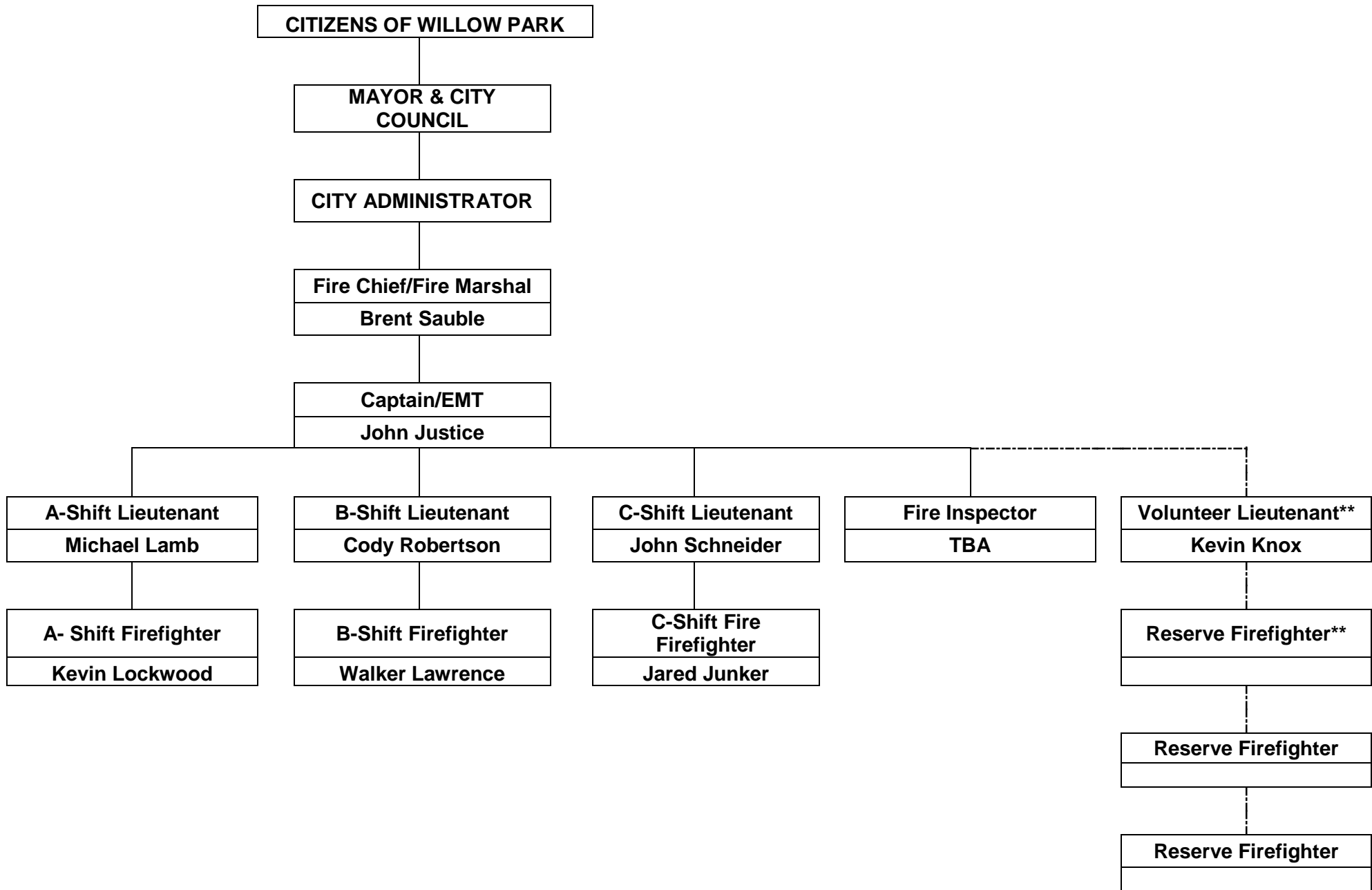
CONTRACTUAL DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Development Services	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
40-8401	Consultants & Professionals	\$ 75,000	\$ 60,000	\$ 15,000	25.0%
	3rd Party Inspection Service				
40-8402	Repair & Maintenance	\$ -	\$ -	\$ -	#DIV/0!
40-8403	Accounting & Auditor	\$ -	\$ -	\$ -	#DIV/0!
40-8404	City Attorney & Legal	\$ -	\$ -	\$ -	#DIV/0!
40-8405	City Engineer & Engineering	\$ 2,400	\$ 3,000	\$ (600)	-20.0%
	\$200 for Engineering (plan review)				
40-8406	Communications	\$ -	\$ -	\$ -	#DIV/0!
40-8407	Equipment Rental	\$ -	\$ -	\$ -	#DIV/0!

40-8408	Governmental Services	\$ 8,000	\$ 7,950	\$ 50	0.6%
	\$7500 Food Inspection				
	\$500 Pool Inspections				
40-8409	Information Technology (IT)	\$ 6,100	\$ 4,600	\$ 1,500	32.6%
	\$4,000 share of City IT contract				
	\$600 additional IT support				
	\$1500 GIS				
40-8410	Property & Liability	\$ 4,821	\$ 4,821	\$ -	0.0%
	Share of City Insurance				
40-8411	Solid Waste Collection	\$ -	\$ -	\$ -	#DIV/0!

DEPARTMENT GOALS & OBJECTIVES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Fire	
Mission Statement		The primary mission of the City of Willow Park Fire Department is to present an effective, well trained team to provide a range of programs designed to protect the community of Willow Park. These programs include Fire Prevention, Fire Education, Fire Suppression, Emergency Medical Services, Emergency Management and Rescue Services. The delivery of these programs will be provided at the highest level possible with available resources.			
Expenditure Summary		FY 2016			
Personnel	\$	574,919			
Supplies & Maintenance	\$	52,240			
Operations	\$	9,364			
Utilities	\$	1,800			
Contractual Services	\$	33,900			
Capital Outlay	\$	-			
Debt Services & Transfers	\$	-			
Department Total		\$	672,223		
MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:				FY 2015	
Intergrated new fire reporting software, fire inspection software, hydrant testing software.					
Purchased new small brush truck and command vehicle					
Maintained an ISO rating of 3					
Completed several advanced certification classes through the Texas Commission on Fire Protection					
Completed several plan reviews consisting of fire alarm, fire sprinkler, building construction and inspections					
MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:				FY 2016 Projection	
Maintain an ISO rating of 3					
Hire new staff member to do annual business inspections and supervise ems , fill in for shift coverage and help with daytime calls					
Maintain a response time of below 5 minutes to emergency calls inside the city of Willow Park					
Get all commercial structures prefire planned through the new fire house software					
Complete additonal advanced training and state certifications throught the SSFMA and TCFP					

DEPARTMENT GOALS & OBJECTIVES				
FISCAL YEAR		FUND		DEPARTMENT
2015-2016		General		Fire
Key Stats				
		FY 2014	FY 2015 Projection	
Calls for Service		903	1100	
Fire Calls		72	81	
Medical Calls		462	639	
Other Calls		396	390	Annual
Commerical Safety Inspections		63	75	Development
Certifiicate of Occupancy (C/O) Inspections		9	10	Development
Fire Alarm Plan Reviews		3	5	Development
Fire Alarm Inspections		3	5	Development
Fire Sprinkler Code Reviews		4	5	Development
Fire Sprinkler Inspections		14	10	Development
Fire Investigations		10	15	
Mutual Aide Calls Responded To		178	156	
Mutual Aide Calls Requested		95	111	
Training Hours		1173.5	1300	
Performance Measures				
Goal/Objective	Respond to Priority 1 calls within 7 minutes			
Scope of Work			FY 2015	FY 2015 Projection
Performance Measure	Average Response Time to Emergency Calls inside the City		3.27	3.5
Performance Measure	Average Response Time to Emergency Calls outside the City		6.22	6
Performance Measure	Average Response Time to Non-Emergency Calls inside the City		2.87	3

Goal/Objective					
Scope of Work				FY 2015	FY 2015 Projection
Performance Measure	Percentage of Structure Fires Confined to Structure of Origin			100%	100%
Performance Measure	Percentage of Structure Fires Confined to 50% of Origin (Building Saved)			95%	100%
Goal/Objective	Maintain a ISO Rating of 3 or better				
Scope of Work	Improved ISO Rating from a ## to a 3 in FY 2014. Maintain rating through proper staffing, vehicle ratio, equipment maintenance and staff training				
Performance Measure	Public Protection Classification (ISO) Rating			FY 2015	FY 2015 Projection
				3	3



DEPARTMENT BUDGET OVERVIEW							
FISCAL YEAR		FUND		DEPARTMENT			
2015-2016		General		Fire			
ACCOUNT NUMBER	ACCOUNT	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	Current Year		Request Year	
				FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED YEAR END	FY 2015-2016 BUDGET PROPOSED	FY 2015-2016 BUDGET APPROVED
	PERSONNEL						
10-8100	Salaries and Wages	\$ 360,411	\$ 377,599	\$ 399,709	\$ 392,743	\$ 422,251	\$ 422,251
10-8101	Payroll Expenses	\$ 28,883	\$ 28,379	\$ 9,156	\$ 6,190	\$ 10,216	\$ 10,216
10-8102	Unemployment Insurance		\$ 72	\$ 1,656	\$ 3,373	\$ 1,863	\$ 1,863
10-8103	Workers Compensation	\$ 11,500	\$ 13,000	\$ 6,040	\$ 6,557	\$ 7,425	\$ 7,425
10-8103	Health Insurance	\$ 36,375	\$ 36,375	\$ 50,400	\$ 37,686	\$ 59,400	\$ 59,400
10-8104	Dental Insurance			\$ 2,880	\$ 2,511	\$ 3,240	\$ 3,240
10-8105	Life Insurance	\$ 9,000	\$ 9,000	\$ 1,152	\$ 991	\$ 1,296	\$ 1,296
10-8106	Retirement - T.M.R.S.	\$ 9,800	\$ 9,600	\$ 23,933	\$ 21,182	\$ 29,784	\$ 29,784
10-8107	Stipends (Auto/Phone)					\$ 1,620	\$ 1,620
10-8109	Certificate Pay/Supplemental Duties					\$ 5,880	\$ 5,880
10-8110	Contract Labor (Reserve Fire Fighters)	\$ 10,800	\$ 10,800	\$ 13,817	\$ -	\$ 16,000	\$ 16,000
10-8111	Accrued Comp & Vacation						
10-8112	Overtime	\$ 10,500		\$ 3,064	\$ -	\$ 15,744	\$ 15,744
10-8113	Physicals & Gym Memberships					\$ 200	\$ 200
	SUBTOTAL PERSONNEL	\$ 477,269	\$ 484,825	\$ 511,807	\$ 471,231.35	\$ 574,919	\$ 574,919
	SUPPLIES & MAINTENANCE						
20-8201	Building & Facilities Maintenance	\$ 700	\$ 1,000	\$ 1,000		\$ 1,000	\$ 1,000
20-8202	Emergency Response Supplies	\$ 10,000	\$ 7,980	\$ 8,000	\$ 17,433	\$ 8,000	\$ 8,000
20-8203	Flowers/Gifts/Plaques	\$ 500	\$ 350	\$ 350	\$ 377	\$ 350	\$ 350
20-8204	Governmental & Misc. Supplies	\$ -	\$ 2,000	\$ 2,500		\$ 2,500	\$ 2,500
20-8205	Ice & Inclement Weather						

20-8206	Medical Supplies	\$ 2,000	\$ 2,100	\$ 2,100	\$ 2,353	\$ 2,900	\$ 2,900
20-8207	Minor Equipment: Field	\$ 5,000					
20-8208	Minor Equipment: Office				\$ 315		
20-8209	MV Fuel	\$ 14,000	\$ 15,000	\$ 15,000	\$ 6,761	\$ 14,000	\$ 14,000
20-8210	MV Repair & Maintenance	\$ 12,000	\$ 12,000	\$ 12,000	\$ 15,670	\$ 12,000	\$ 12,000
20-8211	Office Supplies (consumables)	\$ 1,500	\$ 1,200	\$ 1,200	\$ 1,430	\$ 1,200	\$ 1,200
20-8212	Operating Supplies (non-consumables)	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,232	\$ 2,000	\$ 2,000
20-8213	Postage & Shipping	\$ 1,000	\$ 990	\$ 990	\$ 94	\$ 990	\$ 990
20-8214	Printing & Binding	\$ -	\$ 750	\$ 450	\$ 350	\$ 300	\$ 300
20-8215	Safety Equipment & Supplies	\$ -	\$ 2,400	\$ 2,400	\$ 1,218	\$ 2,400	\$ 2,400
20-8216	Uniforms	\$ 6,000	\$ 4,500	\$ 4,500	\$ 4,235	\$ 4,600	\$ 4,600
20-8217	Streets						
20-8218	Drainage						
20-8219	Wastewater Collection						
20-8220	Wastewater Treatment						
20-8221	Water Distribution						
20-8222	Water Production						
	SUBTOTAL SUPPLIES	\$ 54,700	\$ 52,270	\$ 52,490	\$ 52,469.40	\$ 52,240	\$ 52,240
	OPERATIONS						
40-8401	Advertising and Legal Notices	\$ 1,500					
40-8402	Dues, Memberships, & Licenses	\$ 4,000	\$ 4,009	\$ 3,577	\$ 3,864	\$ 3,164	\$ 3,164
40-8415	Finance Charges	\$ 250	\$ 250	\$ 250	\$ 177		
40-8403	Fines & Penalties						
40-8404	Government & Misc. Operating	\$ 2,500					
40-8405	Permits & Applications						
40-8406	Reimbursable & Deposit Refunds						
40-8407	Special Events						
40-8408	Subscriptions & Publications						
40-8409	Travel & Training	\$ 7,000	\$ 4,990	\$ 4,500	\$ 8,539	\$ 6,200	\$ 6,200
40-8410	Streets						
40-8411	Drainage						

40-8411	Water Distribution						
40-8412	Water Production						
40-8413	Wastewater Collection						
40-8414	Wastewater Treatment						
	SUBTOTAL OPERATIONS	\$ 15,250	\$ 9,249	\$ 8,327	\$ 12,579.60	\$ 9,364	\$ 9,364
	UTILITIES						
30-8301	Communication Services	\$ 600	\$ 1,009	\$ 600	\$ 397	\$ 1,800	\$ 1,800
30-8302	Electricity		\$ 4,429				
30-8303	Natural Gas		\$ 230				
30-8304	Telephone - Landline	\$ 1,400	\$ 1,715				
30-8305	Telephone - Mobile		\$ 560				
30-8306	Water/Wastewater						
	SUBTOTAL UTILITIES	\$ 2,000	\$ 7,943	\$ 600	\$ 396.63	\$ 1,800	\$ 1,800
	CONTRACTUAL SERVICES						
40-8401	Consultants & Professionals	\$ 3,500	\$ 1,500				
40-8402	Repair & Maintenance	\$ 9,500	\$ 9,200	\$ 8,200	\$ 2,488	\$ 10,300	\$ 10,300
40-8403	Accounting & Auditor						
40-8404	City Attorney & Legal						
40-8405	City Engineer & Engineering						
40-8406	Communications		\$ 1,600	\$ 5,000		\$ 12,500	\$ 12,500
40-8407	Equipment Rental				\$ 6,510		
40-8408	Governmental Services	\$ -	\$ 600	\$ 600		\$ -	\$ -
40-8409	Information Technology (IT)				\$ 8,467	\$ 5,600	\$ 5,600
40-8411	Property & Liability	\$ 17,350	\$ 11,300	\$ 5,321	\$ 4,490	\$ 5,500	\$ 5,500
40-8412	Solid Waste Collection						
	SUBTOTAL CONTRACTUAL	\$ 30,350	\$ 24,200	\$ 19,121	\$ 21,954.69	\$ 33,900	\$ 33,900

	<u>CAPITAL OUTLAY</u>						
60-8601	Capital Improvements						
60-8602	Equipment: Heavy	\$ 2,000			\$ 50,587		
60-8603	Equipment: Personal	\$ 500					
60-8604	Facilities: City Buildings						
60-8605	Facilities: Parks						
60-8606	Streets						
60-8607	Technology: Communication						
60-8608	Technology: Office & Field						
60-8609	Vehicles			\$ 45,135			
60-8610	Utilities: Drainage						
60-8611	Utilities: Wastewater - Collection						
60-8612	Utilities: Wastewater - Treatment						
60-8613	Utilities: Water Distribution						
60-8614	Utilities: Water Production						
	<i>SUBTOTAL CAPITAL OUTLAY</i>	\$ 2,500	\$ -	\$ 45,135	\$ 50,586.89	\$ -	\$ -
	<u>DEBT SERVICES & TRANSFERS</u>						
70-8701	Transfer to General Fund						
70-8702	Transfer to Debt Service	\$ 32,295	\$ 32,296				
70-8703	Transfer to Water Fund						
70-8704	Transfer to Waste Water Fund						
70-8705	Transfer to Solid Waste Fund						
70-8706	Transfer to Drainage Fund						
70-8707	Transfer to Court Security Fund						
70-8708	Transfer to Court Technology Fund						
70-8709	Transfer to Grant Fund						
70-8710	Transfer to Police Seizure (St) Fund						
70-8711	Transfer to Police Seizure (Fed) Fund						
70-8712	Transfer to Tourism Fund						

70-8713	Transfer to Abatement Fund						
70-8714	Transfer to Capital/Equipment Replacement						
70-8715	Transfer to Emergency Disaster Reserve						
70-8716	Transfer to Parks & Roads Donation Fund						
70-8717	Transfer o Personnel Support Fund						
70-8718	Transfer to First Responder Fund						
70-8719	Transfer to Economic Development Fund						
	<i>SUBTOTAL ACCT TRANS</i>	\$ 32,295	\$ 32,296	\$ -	\$ -	\$ -	\$ -
	DEPARTMENT TOTAL	\$ 614,364	\$ 610,783	\$ 637,480	\$ 609,219	\$ 672,223.00	\$ 672,223.00

DEPARTMENT BUDGET SUMMARY							
FISCAL YEAR		FUND		DEPARTMENT			
2015-2016		General		Fire			
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED	%
10	Personnel	\$ 511,807	\$ 471,231	\$ 63,112	\$ 574,919		85.5%
20	Supplies & Maintenance	\$ 52,490	\$ 52,469	\$ (250)	\$ 52,240		7.8%
20	Operations	\$ 8,327	\$ 12,580	\$ 1,037	\$ 9,364		1.4%
30	Utilities	\$ 600	\$ 397	\$ 1,200	\$ 1,800		0.3%
40	Contractual Services	\$ 19,121	\$ 21,955	\$ 14,779	\$ 33,900		5.0%
60	Capital Outlay	\$ 45,135	\$ 50,587	\$ (45,135)	\$ -		0.0%
70	Debt Services & Transfers	\$ -	\$ -	\$ -	\$ -		0.0%
	TOTAL DEPARTMENT EXPENSES	\$ 637,480	\$ 609,219	\$ 34,743	\$ 672,223		

PERSONNEL DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Fire	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
10-8100	Salaries and Wages	\$ 422,251	\$ 399,709	\$ 22,542	5.6%
	9 FTE				
10-8101	Payroll Expenses	\$ 10,216	\$ 9,156	\$ 1,060	11.6%
	0.0145 of gross salaries for Medicare	\$ 6,436			
	\$420 per employee for FUTA (Fed Unemployment Tax)	\$ 3,780			
	City does not pay into Social Security				
10-8102	Unemployment Insurance	\$ 1,863	\$ 1,656	\$ 207	12.5%
	Texas Workforce Commission				
	(even year) 0.001 x first 9000.00 earned per employee (\$109/ea)				
	(odd year) 0.023 x first 9000.00 earned per employee (\$207/ea)				
10-8103	Workers Compensation	\$ 7,425	\$ 6,040	\$ 1,385	22.9%
	Determined according to TML's rules, classifications, rates				
	and rating plans divided between departments- single year payment				
	\$825 per employee				
10-8103	Health Insurance	\$ 59,400	\$ 50,400	\$ 9,000	17.9%
	\$550 per month x Number of Employees				
10-8104	Dental Insurance	\$ 3,240	\$ 2,880	\$ 360	12.5%

	\$30 per month x number of employees				
10-8105	Life Insurance	\$ 1,296	\$ 1,152	\$ 144	12.5%
	\$12 per month x number of employees				
10-8106	Retirement - T.M.R.S.	\$ 29,784	\$ 23,933	\$ 5,851	24.4%
	6.71% of Gross Salary				
10-8107	Stipends (Auto/Phone)	\$ 1,620	\$ -	\$ 1,620	#DIV/0!
	\$45 per month phone stipend for eligible employees				
10-8109	Certificate Pay/Supplemental Duties	\$ 5,880	\$ -	\$ 5,880	#DIV/0!
	Pay for Certifications earned				
10-8110	Contract Labor (Reserve Fire Fighters)	\$ 16,000	\$ 13,817	\$ 2,183	15.8%
	Reserve Fire Fighters/Floater Shifts				
	10 days per firefighter @ \$10.10/hr				
	10% taxes and withholdings				
10-8111	Accrued Comp & Vacation	\$ -	\$ -	\$ -	#DIV/0!
10-8112	Overtime	\$ 15,744	\$ 3,064	\$ 12,680	413.8%
	12 hrs per firefighter				
	Holiday Shifts - time & half				
10-8113	Physicals & Gym Memberships	\$ 200	\$ -	\$ 200	#DIV/0!
	\$200 - new employee physical				

SUPPLIES DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Fire	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
20-8201	Building & Facilities Maintenance	\$ 1,000	\$ 1,000	\$ -	0.0%
	Rehablitaion supplies including water, gatorade and coffee. These are carried on firefighting appartus and are avaiable at the station for consumption for on duty personel to stay hydrated.				
20-8202	Emergency Response Supplies	\$ 8,000	\$ 8,000	\$ -	0.0%
	Personal Protective equipment for firefighter "bunker gear"				
	Firefighting Foam and Fluid absorbent used on wrecks and spills				
	fire prevention supplies for park fest and fire prevention shows				
20-8203	Flowers/Gifts/Plaques	\$ 350	\$ 350	\$ -	0.0%
	Plaques for firefighter of the year, life saving award, officer of the year and rookie of the year				
20-8204	Governmental & Misc. Supplies	\$ 2,500	\$ 2,500	\$ -	0.0%
	Batteries for SCBA's and Radios.				
	Station supplies and cleaners for decontamination after calls				
20-8205	Ice & Inclement Weather	\$ -	\$ -	\$ -	#DIV/0!
20-8206	Medical Supplies	\$ 2,900	\$ 2,100	\$ 800	38.1%
	EMS supplies, for all medical responses. BLS drugs and supplies				
20-8207	Minor Equipment: Field	\$ -	\$ -	\$ -	#DIV/0!

20-8208	Minor Equipment: Office	\$ -	\$ -	\$ -	#DIV/0!
20-8209	MV Fuel	\$ 14,000	\$ 15,000	\$ (1,000)	-6.7%
	Fuel for all departmental vehicles				
	3 Gasoline Trucks				
	5 Diesel Trucks				
20-8210	MV Repair & Maintenance	\$ 12,000	\$ 12,000	\$ -	0.0%
20-8211	Office Supplies (consumables)	\$ 1,200	\$ 1,200	\$ -	0.0%
	Office Supplies				
	Breakroom supplies (food)				
20-8212	Operating Supplies (non-consumables)	\$ 2,000	\$ 2,000	\$ -	0.0%
	Replacement of damgaed, out of date, and fire hose that doesn't pass annual hose testing standards.				
20-8213	Postage & Shipping	\$ 990	\$ 990	\$ -	0.0%
	shipping bunker gear for repair, general departmental mail outs				
20-8214	Printing & Binding	\$ 300	\$ 450	\$ (150)	-33.3%
	Printing of annual donation letter and departmental literature				
20-8215	Safety Equipment & Supplies	\$ 2,400	\$ 2,400	\$ -	0.0%

	Saw Blades, Traffic Vest, Accident Cones, Extrication Glasses				
	Tiveck suits for hazmat calls				
	\$200 per month				
20-8216	Uniforms	\$ 4,600	\$ 4,500	\$ 100	2.2%
	Replacement of one duty uniform annually for full time staff members purchase new uniforms for volunteers on a as needed basis. This include jackets, hats, tshirts, job shirts and pants				
20-8217	Streets	\$ -	\$ -	\$ -	#DIV/0!
20-8218	Drainage	\$ -	\$ -	\$ -	#DIV/0!
20-8219	Wastewater Collection	\$ -	\$ -	\$ -	#DIV/0!
20-8220	Wastewater Treatment	\$ -	\$ -	\$ -	#DIV/0!
20-8221	Water Distribution	\$ -	\$ -	\$ -	#DIV/0!
20-8222	Water Production	\$ -	\$ -	\$ -	#DIV/0!

OPERATIONS DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Fire	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
40-8401	Advertising and Legal Notices	\$ -	\$ -	\$ -	#DIV/0!
40-8402	Dues, Memberships, & Licenses	\$ 3,164	\$ 3,577	\$ (413)	-11.5%
	Annual Texas Commission on Fire Protection Dues. Dues for State Firemans and Fire Marshals Office. New state certification dues. Texas Department of State Health Services EMS renewals				
	TCFP: \$85 per firefighter				
	SSFMA: \$30 per volunteer				
	TDH: \$70 annual				
	TDH EMT: \$64 per renewal				
40-8415	Finance Charges	\$ -	\$ 250	\$ (250)	-100.0%
	Charges for departmental credit cards				
40-8403	Fines & Penalties	\$ -	\$ -	\$ -	#DIV/0!
40-8404	Government & Misc. Operating	\$ -	\$ -	\$ -	#DIV/0!
40-8405	Permits & Applications	\$ -	\$ -	\$ -	#DIV/0!

40-8406	Reimbursable & Deposit Refunds	\$ -	\$ -	\$ -	#DIV/0!
40-8407	Special Events	\$ -	\$ -	\$ -	#DIV/0!
40-8408	Subscriptions & Publications	\$ -	\$ -	\$ -	#DIV/0!
40-8409	Travel & Training	\$ 6,200	\$ 4,500	\$ 1,700	37.8%
	Contract with Weatherford College for in house training per ISO requirements. CE Solutions for all members additoional cert and ems hours, live fire training, advanced certification classes, confrences				
40-8410	Streets	\$ -	\$ -	\$ -	#DIV/0!
40-8411	Drainage	\$ -	\$ -	\$ -	#DIV/0!
40-8411	Water Distribution	\$ -	\$ -	\$ -	#DIV/0!

40-8412	Water Production	\$ -	\$ -	\$ -	#DIV/0!
40-8413	Wastewater Collection	\$ -	\$ -	\$ -	#DIV/0!
40-8414	Wastewater Treatment	\$ -	\$ -	\$ -	#DIV/0!

UTILITIES DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Fire	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
30-8301	Communication Services	\$ 1,800	\$ 600	\$ 1,200	200.0%
1800	\$50 per month mobile data, x 3 ipads				
30-8302	Electricity	\$ -	\$ -	\$ -	#DIV/0!
30-8303	Natural Gas	\$ -	\$ -	\$ -	#DIV/0!
30-8304	Telephone - Landline	\$ -	\$ -	\$ -	#DIV/0!
30-8305	Telephone - Mobile	\$ -	\$ -	\$ -	#DIV/0!
30-8306	Water/Wastewater	\$ -	\$ -	\$ -	#DIV/0!

CONTRACTUAL DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Fire	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
40-8401	Consultants & Professionals	\$ -	\$ -	\$ -	#DIV/0!
40-8402	Repair & Maintenance	\$ 10,300	\$ 8,200	\$ 2,100	25.6%
	annual apparatus pump testing, annual ladder testing, annual hose testing. Annual SCBA testing. SCBA air quality testing, annual EMS monitor calibrations.				
40-8403	Accounting & Auditor	\$ -	\$ -	\$ -	#DIV/0!
40-8404	City Attorney & Legal	\$ -	\$ -	\$ -	#DIV/0!
40-8405	City Engineer & Engineering	\$ -	\$ -	\$ -	#DIV/0!
40-8406	Communications	\$ 12,500	\$ 5,000	\$ 7,500	150.0%
	\$5,000 - Connect CTY (reverse (9-1-1)				
	\$7,500 - Parker County Fire House Software				
40-8407	Equipment Rental	\$ -	\$ -	\$ -	#DIV/0!

40-8408	Governmental Services	\$ -	\$ 600	\$ (600)	-100.0%
40-8409	Information Technology (IT)	\$ 5,600	\$ -	\$ 5,600	#DIV/0!
	\$4,000 share of City IT Contract				
	\$600 hardware				
	\$1,000 additional				
40-8411	Property & Liability	\$ 5,500	\$ 5,321	\$ 179	3.4%
	Property insurance on buildings and apparatus				
40-8412	Solid Waste Collection	\$ -	\$ -	\$ -	#DIV/0!

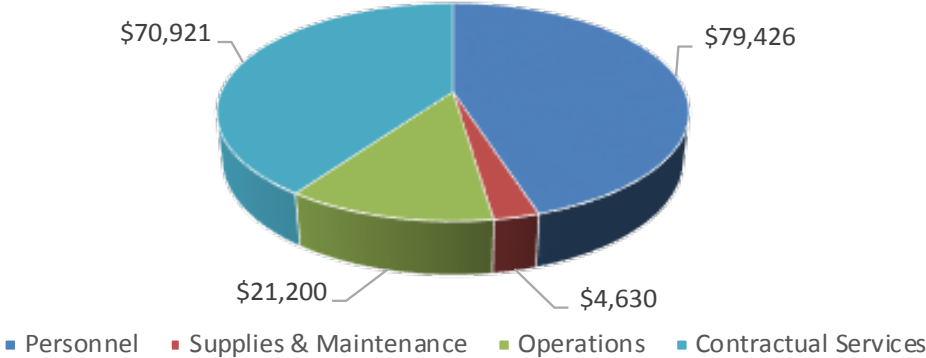
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DEPARTMENT GOALS & OBJECTIVES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Legislative	
Mission Statement					
Expenditure Summary		FY 2016			
Personnel	\$	79,426			
Supplies & Maintenance	\$	4,630			
Operations	\$	21,200			
Utilities	\$	-			
Contractual Services	\$	70,921			
Capital Outlay	\$	-			
Debt Services & Transfers	\$	-			
Department Total	\$	-			
MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:			FY 2015		
MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:			FY 2016 Projection		

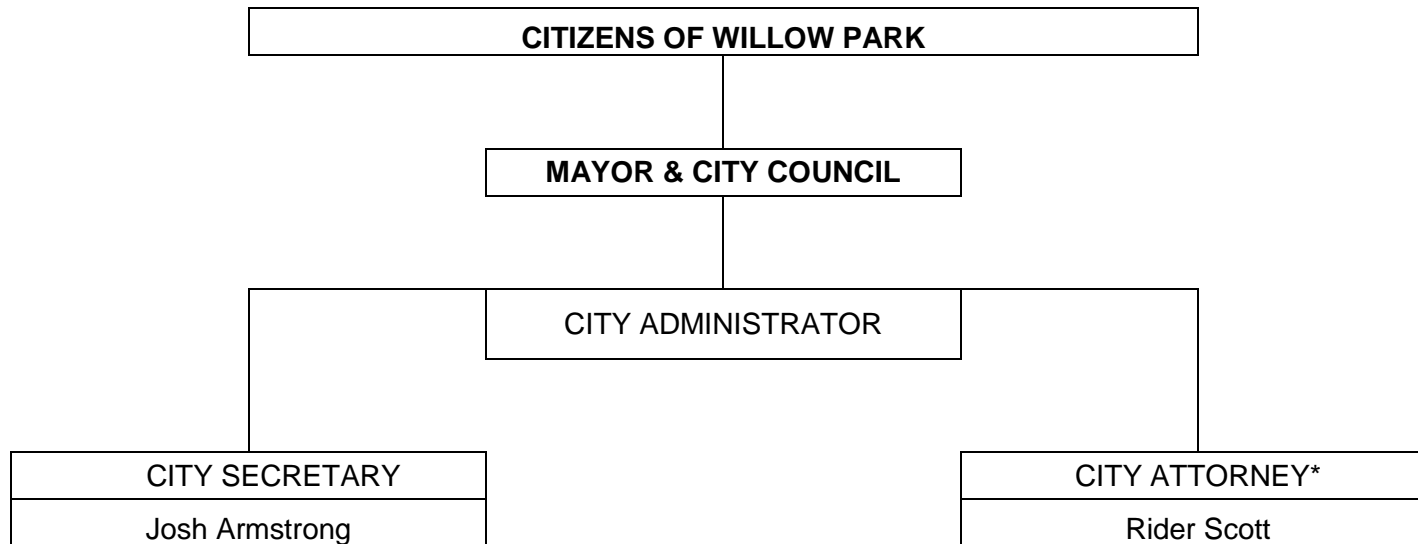
Legislative Expenditures by Type

Category	Amount
Personnel	\$79,426
Contractual Services	\$70,921
Operations	\$21,200
Supplies & Maintenance	\$4,630
Utilities	\$-

Legislative Expenditures by Type



DEPARTMENT GOALS & OBJECTIVES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Legislative	
Key Stats			FY 2014	FY 2015	FY 2016 Projection
Performance Measures					
Goal/Objective					
Scope of Work					
Performance Measure				FY 2015	FY 2016 Projection
Goal/Objective					
Scope of Work					
Performance Measure				FY 2015	FY 2016 Projection
Goal/Objective					
Scope of Work					
Performance Measure				FY 2015	FY 2016 Projection



* Contract position

DEPARTMENT BUDGET OVERVIEW							
FISCAL YEAR		FUND		DEPARTMENT			
2015-2016		General		Legislative			
				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED YEAR END	FY 2015-2016 BUDGET PROPOSED	FY 2015-2016 BUDGET APPROVED
	PERSONNEL						
10-8100	Salaries and Wages		\$ 47,968	\$ 41,340	\$ 44,207	\$ 55,000	\$ 55,000
10-8101	Payroll Expenses		\$ 696	\$ 1,019	\$ 623	\$ 1,218	\$ 1,218
10-8102	Unemployment Insurance		\$ 9	\$ 207	\$ 207	\$ 207	\$ 207
10-8103	Workers Compensation		\$ 842	\$ 755	\$ 820	\$ 825	\$ 825
10-8104	Health Insurance		\$ 6,624	\$ 6,300	\$ 4,413	\$ 6,600	\$ 6,600
10-8105	Dental Insurance		\$ 336	\$ 360	\$ 291	\$ 720	\$ 720
10-8106	Life Insurance		\$ 204	\$ 144	\$ 124	\$ 144	\$ 144
10-8107	Retirement - T.M.R.S.		\$ 999	\$ 2,475	\$ 2,462	\$ 3,892	\$ 3,892
10-8108	Stipend (Phone/Auto)		\$ -	\$ -	\$ -	\$ 540	\$ 540
10-8109	Certificate Pay/Supplemental Duties		\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000
10-8110	Contract Labor		\$ -	\$ -	\$ -	\$ 7,280	\$ 7,280
10-8111	Accrued Comp & Vacation		\$ -	\$ -	\$ -	\$ -	\$ -
10-8112	Overtime		\$ -	\$ -	\$ -	\$ -	\$ -
10-8113	Physicals & Gym Memberships		\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL PERSONNEL	\$ -	\$ 57,678	\$ 52,600	\$ 53,146.85	\$ 79,426	\$ 79,426
	SUPPLIES & MAINTENANCE						
20-8201	Building & Facilities Maintenance		\$ -	\$ -		\$ -	\$ -
20-8202	Emergency Response Supplies		\$ -	\$ -	\$ -	\$ -	\$ -
20-8203	Flowers/Gifts/Plaques		\$ 275	\$ 600	\$ 235	\$ 1,450	\$ 1,450
20-8204	Governmental & Misc. Supplies		\$ 300	\$ 300	\$ -	\$ 1,200	\$ 1,200
20-8205	Ice & Inclement Weather		\$ -	\$ -	\$ -	\$ -	\$ -

20-8206	Medical Supplies		\$ -	\$ -	\$ -	\$ -	\$ -
20-8207	Minor Equipment: Field		\$ -	\$ -	\$ -	\$ -	\$ -
20-8208	Minor Equipment: Office		\$ -	\$ -	\$ -	\$ -	\$ -
20-8209	MV Fuel		\$ -	\$ -	\$ -	\$ -	\$ -
20-8210	MV Repair & Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -
20-8211	Office Supplies (consumables)		\$ 1,500	\$ 1,500	\$ 1,033	\$ 1,500	\$ 1,500
20-8212	Operating Supplies (non-consumables)		\$ 300	\$ -	\$ -	\$ -	\$ -
20-8213	Postage & Shipping		\$ 360	\$ 360	\$ -	\$ 480	\$ 480
20-8214	Printing & Binding		\$ -	\$ -	\$ -	\$ -	\$ -
20-8215	Safety Equipment & Supplies		\$ -	\$ -	\$ -	\$ -	\$ -
20-8216	Uniforms		\$ -	\$ -	\$ 536	\$ -	\$ -
20-8217	Streets		\$ -	\$ -	\$ -	\$ -	\$ -
20-8218	Drainage		\$ -	\$ -	\$ -	\$ -	\$ -
20-8219	Wastewater Collection		\$ -	\$ -	\$ -	\$ -	\$ -
20-8220	Wastewater Treatment		\$ -	\$ -	\$ -	\$ -	\$ -
20-8221	Water Distribution		\$ -	\$ -	\$ -	\$ -	\$ -
20-8222	Water Production		\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL SUPPLIES	\$ -	\$ 2,735	\$ 2,760	\$ 1,804.71	\$ 4,630	\$ 4,630
	OPERATIONS						
40-8401	Advertising and Legal Notices		\$ 3,000	\$ 2,400	\$ 1,107	\$ 3,000	\$ 3,000
40-8402	Dues, Memberships, & Licenses		\$ 1,490	\$ 2,000	\$ 511	\$ 1,700	\$ 1,700
40-8415	Finance Charges		\$ -	\$ -	\$ -	\$ -	\$ -
40-8403	Fines & Penalties		\$ -	\$ -	\$ -	\$ -	\$ -
40-8404	Government & Misc. Operating		\$ 300	\$ 2,100	\$ 311	\$ 2,100	\$ 2,100
40-8405	Permits & Applications		\$ -	\$ -	\$ -	\$ -	\$ -
40-8406	Reimbursable & Deposit Refunds		\$ -	\$ -	\$ -	\$ 5,400	\$ 5,400
40-8407	Special Events		\$ -	\$ -	\$ -	\$ -	\$ -
40-8408	Subscriptions & Publications		\$ -	\$ -	\$ -	\$ -	\$ -
40-8409	Travel & Training		\$ 6,450	\$ 9,000	\$ 7,679	\$ 9,000	\$ 9,000

40-8410	Streets		\$ -	\$ -	\$ -	\$ -	\$ -
40-8411	Drainage		\$ -	\$ -	\$ -	\$ -	\$ -
40-8411	Water Distribution		\$ -	\$ -	\$ -	\$ -	\$ -
40-8412	Water Production		\$ -	\$ -	\$ -	\$ -	\$ -
40-8413	Wastewater Collection		\$ -	\$ -	\$ -	\$ -	\$ -
40-8414	Wastewater Treatment		\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL OPERATIONS	\$ -	\$ 11,240	\$ 15,500	\$ 9,606.93	\$ 21,200	\$ 21,200
	UTILITIES						
30-8301	Communication Services		\$ 1,009	\$ -	\$ -	\$ -	\$ -
30-8302	Electricity		\$ 4,429	\$ -	\$ -	\$ -	\$ -
30-8303	Natural Gas		\$ 230	\$ -	\$ -	\$ -	\$ -
30-8304	Telephone - Landline		\$ 573	\$ -	\$ -	\$ -	\$ -
30-8305	Telephone - Mobile		\$ 560	\$ -	\$ -	\$ -	\$ -
30-8306	Water/Wastewater		\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL UTILITIES	\$ -	\$ 6,801	\$ -	\$ -	\$ -	\$ -
	CONTRACTUAL SERVICES						
40-8401	Consultants & Professionals		\$ 15,000	\$ 5,000	\$ 4,150	\$ 3,000	\$ 3,000
40-8402	Repair & Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -
40-8403	Accounting & Auditor		\$ -	\$ -	\$ -	\$ -	\$ -
40-8404	City Attorney & Legal		\$ 66,000	\$ 50,000	\$ -	\$ 50,000	\$ 50,000
40-8405	City Engineer & Engineering		\$ -	\$ -	\$ -	\$ -	\$ -
40-8406	Communications		\$ -	\$ -	\$ -	\$ -	\$ -
40-8407	Equipment Rental		\$ -	\$ -	\$ -	\$ -	\$ -
40-8408	Governmental Services		\$ 5,000	\$ 5,000	\$ -	\$ 7,500	\$ 7,500
40-8409	Information Technology (IT)		\$ 4,163	\$ 4,600	\$ -	\$ 5,600	\$ 5,600
40-8410	Other Contractual		\$ -	\$ -	\$ -	\$ -	\$ -
40-8411	Property & Liability		\$ -	\$ 4,821	\$ 4,490	\$ 4,821	\$ 4,821

40-8412	Solid Waste Collection		\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL CONTRACTUAL	\$ -	\$ 90,163	\$ 69,421	\$ 8,640.48	\$ 70,921	\$ 70,921
	CAPITAL OUTLAY						
60-8601	Capital Improvements		\$ -	\$ -	\$ -	\$ -	\$ -
60-8602	Equipment: Heavy		\$ -	\$ -	\$ -	\$ -	\$ -
60-8603	Equipment: Personal		\$ -	\$ -	\$ -	\$ -	\$ -
60-8604	Facilities: City Buildings		\$ -	\$ -	\$ -	\$ -	\$ -
60-8605	Facilities: Parks		\$ -	\$ -	\$ -	\$ -	\$ -
60-8606	Streets		\$ -	\$ -	\$ -	\$ -	\$ -
60-8607	Technology: Communication		\$ -	\$ -	\$ -	\$ -	\$ -
60-8608	Technology: Office & Field		\$ -	\$ -	\$ -	\$ -	\$ -
60-8609	Vehicles		\$ -	\$ -	\$ -	\$ -	\$ -
60-8610	Utilities: Drainage		\$ -	\$ -	\$ -	\$ -	\$ -
60-8611	Utilities: Wastewater - Collection		\$ -	\$ -	\$ -	\$ -	\$ -
60-8612	Utilities: Wastewater - Treatment		\$ -	\$ -	\$ -	\$ -	\$ -
60-8613	Utilities: Water Distribution		\$ -	\$ -	\$ -	\$ -	\$ -
60-8614	Utilities: Water Production		\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	DEBT SERVICES & TRANSFERS						
70-8701	Transfer to General Fund		\$ -	\$ -	\$ -	\$ -	\$ -
70-8702	Transfer to Debt Service		\$ -	\$ -	\$ -	\$ -	\$ -
70-8703	Transfer to Water Fund		\$ -	\$ -	\$ -	\$ -	\$ -
70-8704	Transfer to Waste Water Fund		\$ -	\$ -	\$ -	\$ -	\$ -
70-8705	Transfer to Solid Waste Fund		\$ -	\$ -	\$ -	\$ -	\$ -
70-8706	Transfer to Drainage Fund		\$ -	\$ -	\$ -	\$ -	\$ -
70-8707	Transfer to Court Security Fund		\$ -	\$ -	\$ -	\$ -	\$ -
70-8708	Transfer to Court Technology Fund		\$ -	\$ -	\$ -	\$ -	\$ -
70-8709	Transfer to Grant Fund		\$ -	\$ -	\$ -	\$ -	\$ -

70-8710	Transfer to Police Seizure (St) Fund		\$ -	\$ -	\$ -	\$ -	\$ -
70-8711	Transfer to Police Seizure (Fed) Fund		\$ -	\$ -	\$ -	\$ -	\$ -
70-8712	Transfer to Tourism Fund		\$ -	\$ -	\$ -	\$ -	\$ -
70-8713	Transfer to Abatement Fund		\$ -	\$ -	\$ -	\$ -	\$ -
70-8714	Transfer to Capital/Equipment Replacement		\$ -	\$ -	\$ -	\$ -	\$ -
70-8715	Transfer to Emergency Disaster Reserve		\$ -	\$ -	\$ -	\$ -	\$ -
70-8716	Transfer to Parks & Roads Donation Fund		\$ -	\$ -	\$ -	\$ -	\$ -
70-8717	Transfer o Personnel Support Fund		\$ -	\$ -	\$ -	\$ -	\$ -
70-8718	Transfer to First Responder Fund		\$ -	\$ -	\$ -	\$ -	\$ -
70-8719	Transfer to Economic Development Fund		\$ -	\$ -	\$ -	\$ -	\$ -
	<i>SUBTOTAL ACCT TRANS</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	DEPARTMENT TOTAL	\$ -	\$ 168,617	\$ 140,281	\$ 73,199	\$ 176,177	\$ 176,177

DEPARTMENT BUDGET SUMMARY							
FISCAL YEAR		FUND		DEPARTMENT			
2015-2016		General		Legislative			
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED	%
10	Personnel	\$ 52,600	\$ 53,147	\$ 26,826	\$ 79,426		45.1%
20	Supplies & Maintenance	\$ 2,760	\$ 1,805	\$ 1,870	\$ 4,630		2.6%
20	Operations	\$ 15,500	\$ 9,607	\$ 5,700	\$ 21,200		12.0%
30	Utilities	\$ -	\$ -	\$ -	\$ -		0.0%
40	Contractual Services	\$ 69,421	\$ 8,640	\$ 1,500	\$ 70,921		40.3%
60	Capital Outlay	\$ -	\$ -	\$ -	\$ -		0.0%
70	Debt Services & Transfers	\$ -	\$ -	\$ -	\$ -		0.0%
	TOTAL DEPARTMENT EXPENSES	\$ 140,281	\$ 73,199	\$ 35,896	\$ 176,177		

PERSONNEL DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Legislative	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
10-8100	Salaries and Wages	\$ 55,000	\$ 41,340	\$ 13,660	33.0%
	1 FTE				
	PT: Intern				
10-8101	Payroll Expenses	\$ 1,218	\$ 1,019	\$ 199	19.5%
	0.0145 of gross salaries for Medicare				
	\$420 per employee for FUTA (Fed Unemployment Tax)	\$ 798			
	City does not pay into Social Security	\$ 420			
10-8102	Unemployment Insurance	\$ 207	\$ 207	\$ -	0.0%
	Texas Workforce Commission				
	(even year) 0.001 x first 9000.00 earned per employee (\$109/ea)				
	(odd year) 0.023 x first 9000.00 earned per employee (\$207/ea)				
10-8103	Workers Compensation	\$ 825	\$ 755	\$ 70	9.3%
	Determined according to TML's rules, classifications, rates				
	and rating plans divided between departments- single year payment				
	\$825 per employee				
10-8104	Health Insurance	\$ 6,600	\$ 6,300	\$ 300	4.8%
	\$550 per month x Number of Employees				

10-8105	Dental Insurance	\$ 720	\$ 360	\$ 360	100.0%
	\$30 per month x number of employees				
10-8106	Life Insurance	\$ 144	\$ 144	\$ -	0.0%
	\$12 per month x number of employees				
10-8107	Retirement - T.M.R.S.	\$ 3,892	\$ 2,475	\$ 1,417	57.3%
	6.71% of Gross Salary				
10-8108	Stipend (Phone/Auto)	\$ 540	\$ -	\$ 540	#DIV/0!
	\$45 per month for eligible employee				
10-8109	Certificate Pay/Supplemental Duties	\$ 3,000	\$ -	\$ 3,000	#DIV/0!
	Pay for Certifications earned				
10-8110	Contract Labor	\$ 7,280	\$ -	\$ 7,280	#DIV/0!
	Summer Intern				
	7280				
10-8111	Accrued Comp & Vacation	\$ -	\$ -	\$ -	#DIV/0!
10-8112	Overtime	\$ -	\$ -	\$ -	#DIV/0!
10-8113	Physicals & Gym Memberships	\$ -	\$ -	\$ -	#DIV/0!

SUPPLIES DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Legislative	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
20-8201	Building & Facilities Maintenance	\$ -	\$ -	\$ -	#DIV/0!
20-8202	Emergency Response Supplies	\$ -	\$ -	\$ -	#DIV/0!
20-8203	Flowers/Gifts/Plaques	\$ 1,450	\$ 600	\$ 850	141.7%
	\$25 per FTE & elected- Employee appreciation				
	\$50 per event - Bereavement				
	\$100 plaques				
	\$1000 - Annual Banquet				
20-8204	Governmental & Misc. Supplies	\$ 1,200	\$ 300	\$ 900	300.0%
	\$100 per month				
20-8205	Ice & Inclement Weather	\$ -	\$ -	\$ -	#DIV/0!
20-8206	Medical Supplies	\$ -	\$ -	\$ -	#DIV/0!

20-8207	Minor Equipment: Field	\$ -	\$ -	\$ -	#DIV/0!
20-8208	Minor Equipment: Office	\$ -	\$ -	\$ -	#DIV/0!
20-8209	MV Fuel	\$ -	\$ -	\$ -	#DIV/0!
20-8210	MV Repair & Maintenance	\$ -	\$ -	\$ -	#DIV/0!
20-8211	Office Supplies (consumables)	\$ 1,500	\$ 1,500	\$ -	0.0%
	\$125 per month				
20-8212	Operating Supplies (non-consumables)	\$ -	\$ -	\$ -	#DIV/0!
20-8213	Postage & Shipping	\$ 480	\$ 360	\$ 120	33.3%
	\$40 per month				
20-8214	Printing & Binding	\$ -	\$ -	\$ -	#DIV/0!

20-8215	Safety Equipment & Supplies	\$ -	\$ -	\$ -	#DIV/0!
20-8216	Uniforms	\$ -	\$ -	\$ -	#DIV/0!
20-8217	Streets	\$ -	\$ -	\$ -	#DIV/0!
20-8218	Drainage	\$ -	\$ -	\$ -	#DIV/0!
20-8219	Wastewater Collection	\$ -	\$ -	\$ -	#DIV/0!
20-8220	Wastewater Treatment	\$ -	\$ -	\$ -	#DIV/0!
20-8221	Water Distribution	\$ -	\$ -	\$ -	#DIV/0!
20-8222	Water Production	\$ -	\$ -	\$ -	#DIV/0!

OPERATIONS DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Legislative	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
40-8401	Advertising and Legal Notices	\$ 3,000	\$ 2,400	\$ 600	25.0%
	\$250 per month				
40-8402	Dues, Memberships, & Licenses	\$ 1,700	\$ 2,000	\$ (300)	-15.0%
1200	TML Texas Municipal League				
200	TMCA Texas Municipal Clerks Association				
150	GFOA Government Finance Officer Association				
150	GFOAT Texas Chapter				
40-8415	Finance Charges	\$ -	\$ -	\$ -	#DIV/0!
40-8403	Fines & Penalties	\$ -	\$ -	\$ -	#DIV/0!
40-8404	Government & Misc. Operating	\$ 2,100	\$ 2,100	\$ -	0.0%
300	\$25 per month				
1800	\$150 per month Intergovernmental (Mayor)				
40-8405	Permits & Applications	\$ -	\$ -	\$ -	#DIV/0!

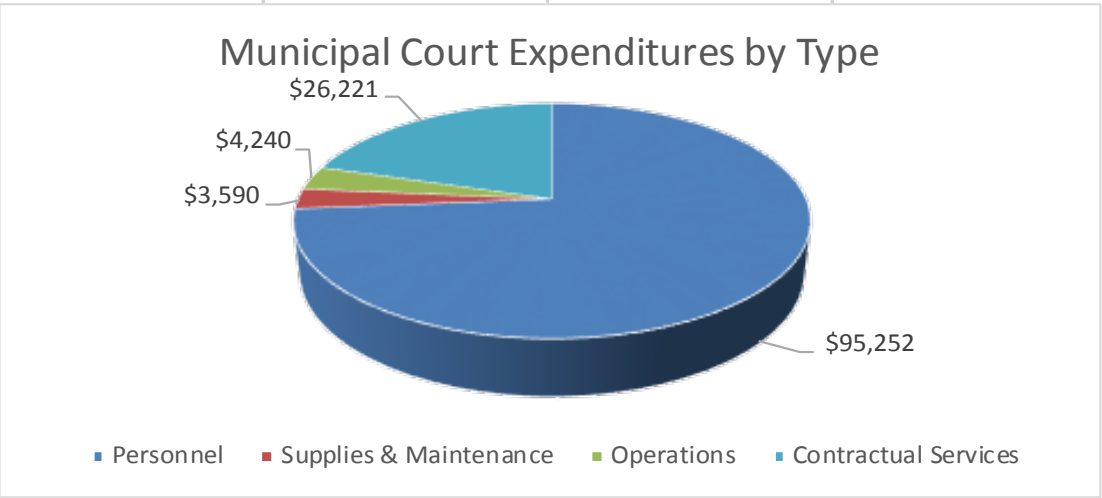
40-8406	Reimbursable & Deposit Refunds	\$ 5,400	\$ -	\$ 5,400	#DIV/0!
2160	\$30 per month per Elected Official - Council Internet				
3240	\$45 per month per Elected Official - Council Cell Phones				
40-8407	Special Events	\$ -	\$ -	\$ -	#DIV/0!
40-8408	Subscriptions & Publications	\$ -	\$ -	\$ -	#DIV/0!
40-8409	Travel & Training	\$ 9,000	\$ 9,000	\$ -	0.0%
3000	\$500 per Elected Official - Travel Expenses				
3000	\$500 per Elected Official - TML Workshops				
2000	TX Municipal Clerks Association Training				
1000	GFOA, GFOAT, Public Investment Act Training				
40-8410	Streets	\$ -	\$ -	\$ -	#DIV/0!
40-8411	Drainage	\$ -	\$ -	\$ -	#DIV/0!
40-8411	Water Distribution	\$ -	\$ -	\$ -	#DIV/0!

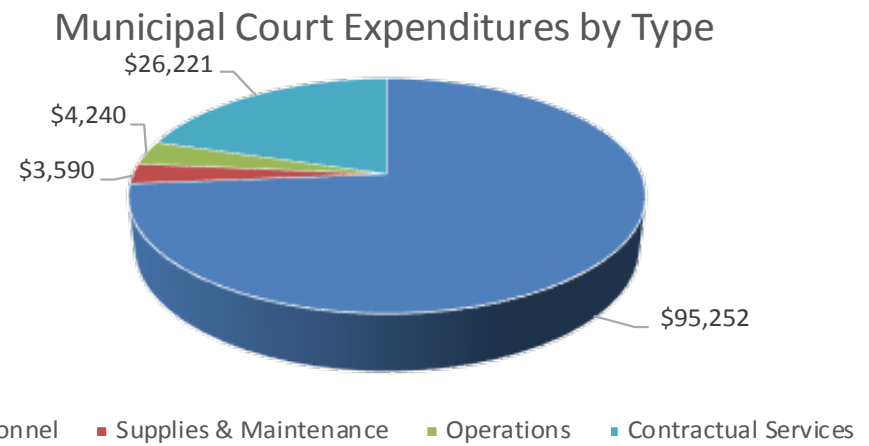
40-8412	Water Production	\$ -	\$ -	\$ -	#DIV/0!
40-8413	Wastewater Collection	\$ -	\$ -	\$ -	#DIV/0!
40-8414	Wastewater Treatment	\$ -	\$ -	\$ -	#DIV/0!

CONTRACTUAL DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Legislative	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
40-8401	Consultants & Professionals	\$ 3,000	\$ 5,000	\$ (2,000)	-40.0%
	\$250 per month - Codification				
40-8402	Repair & Maintenance	\$ -	\$ -	\$ -	#DIV/0!
40-8403	Accounting & Auditor	\$ -	\$ -	\$ -	#DIV/0!
40-8404	City Attorney & Legal	\$ 50,000	\$ 50,000	\$ -	0.0%
	\$50,000 reserved for City Attorney				
40-8405	City Engineer & Engineering	\$ -	\$ -	\$ -	#DIV/0!
40-8406	Communications	\$ -	\$ -	\$ -	#DIV/0!
40-8407	Equipment Rental	\$ -	\$ -	\$ -	#DIV/0!

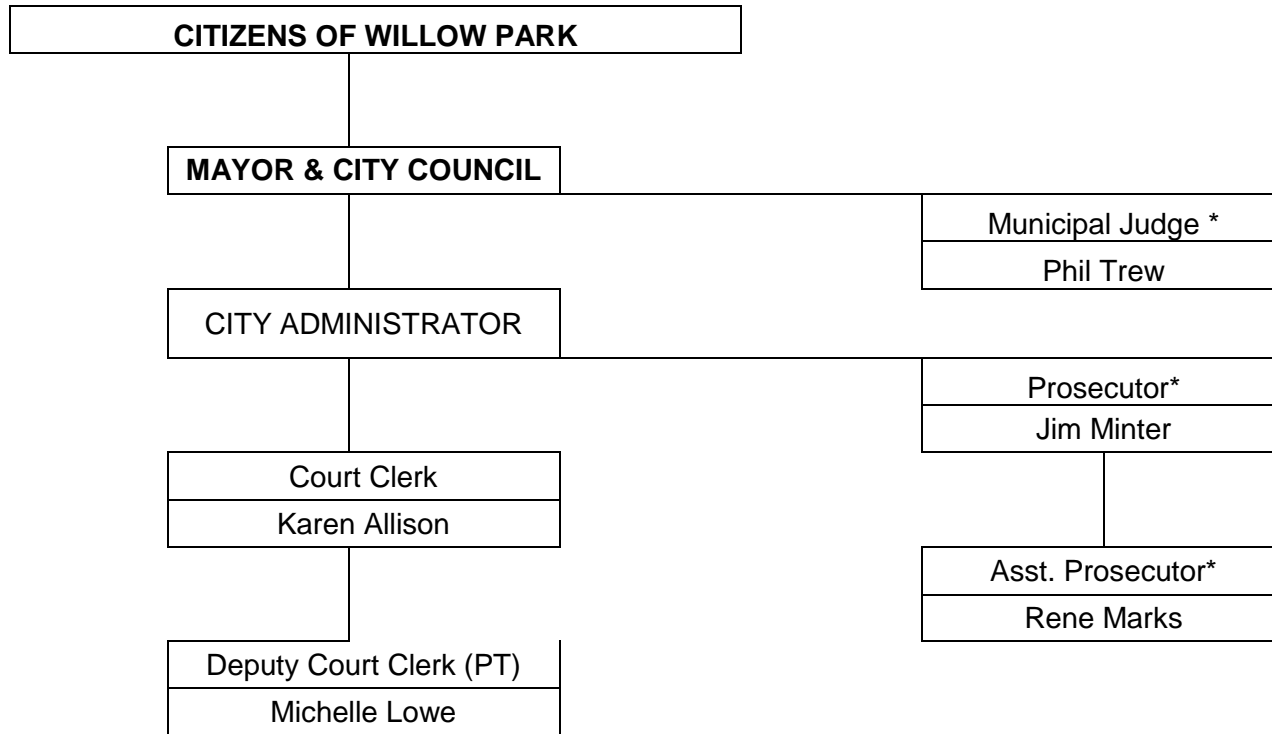
40-8408	Governmental Services	\$ 7,500	\$ 5,000	\$ 2,500	50.0%
	\$5,000 Parker County Elections Contract				
	\$2,500 Special Election - Bond Election				
40-8409	Information Technology (IT)	\$ 5,600	\$ 4,600	\$ 1,000	21.7%
	\$4,000 share of City IT contractor				
	\$1000 Additional IT services (set up costs)				
	\$600 hardware maintenance				
40-8410	Other Contractual	\$ -	\$ -	\$ -	#DIV/0!
40-8411	Property & Liability	\$ 4,821	\$ 4,821	\$ -	0.0%
	Share of TML Property & Liability Insurance				
40-8412	Solid Waste Collection	\$ -	\$ -	\$ -	#DIV/0!

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DEPARTMENT GOALS & OBJECTIVES															
FISCAL YEAR		FUND		DEPARTMENT											
2015-2016		General		Municipal Court											
Mission Statement															
Expenditure Summary		FY 2016		<div>Municipal Court Expenditures by Type</div>  <table><thead><tr><th>Type</th><th>Amount</th></tr></thead><tbody><tr><td>Personnel</td><td>\$95,252</td></tr><tr><td>Contractual Services</td><td>\$26,221</td></tr><tr><td>Operations</td><td>\$4,240</td></tr><tr><td>Supplies & Maintenance</td><td>\$3,590</td></tr></tbody></table>		Type	Amount	Personnel	\$95,252	Contractual Services	\$26,221	Operations	\$4,240	Supplies & Maintenance	\$3,590
Type	Amount														
Personnel	\$95,252														
Contractual Services	\$26,221														
Operations	\$4,240														
Supplies & Maintenance	\$3,590														
Personnel	\$	95,252													
Supplies & Maintenance	\$	3,590													
Operations	\$	4,240													
Utilities	\$	-													
Contractual Services	\$	26,221													
Capital Outlay	\$	-													
Debt Services & Transfers	\$	-													
Department Total		\$	129,303												
MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:				FY 2015											
Deputy Court Clerk obtained level 1 certification															
Court Clerk obtained level 2 certification															
Court filing system organized and more manageable															
Court Clerk attended Juvenile Managers seminar															
MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:				FY 2016 Projection											
Deputy Court Clerk work towards level 2 certification															
Court Clerk work towards level 3 certification															
Court remodel															
Increase collections															



DEPARTMENT GOALS & OBJECTIVES				
FISCAL YEAR		FUND	DEPARTMENT	
2015-2016		General	Municipal Court	
Key Stats		FY 2014	FY 2015	FY 2016 Projection
Total number of new cases filed			2338	3000
Total Juvenile cases filed			59	75
Number of cases set for trial			18	25
Number cases set for Plea Court Hearings			180	220
Number of cases set for Pre-Trial and Attorney Plea Docket			275	330
Performance Measures				
Goal/Objective	Minimize number of cases that need resolution through the trial process			
Scope of Work	Reorganized plea-court and pre-trial process.		FY 2015	FY 2016 Projection
Performance Measure	Percentage of cases scheduled for plea court		0.181	0.136
Performance Measure	Percentage of cases set for trial		0.158	0.132



* Contract Position

DEPARTMENT BUDGET OVERVIEW							
FISCAL YEAR		FUND		DEPARTMENT			
2015-2016		General		Municipal Court			
ACCOUNT NUMBER	ACCOUNT	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	Current Year		Request Year	
				FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED YEAR END	FY 2015-2016 BUDGET PROPOSED	FY 2015-2016 BUDGET APPROVED
	PERSONNEL						
10-8100	Salaries and Wages	\$ 49,920	\$ 44,096	\$ 70,332	\$ 51,465	\$ 71,061	\$ 71,061
10-8101	Payroll Expenses	\$ 924	\$ 639	\$ 1,860	\$ 567	\$ 1,870	\$ 1,870
10-8102	Unemployment Insurance		\$ 18	\$ 414	\$ 191	\$ 414	\$ 414
10-8103	Workers Compensation		\$ 1,684	\$ 1,510	\$ 820	\$ 1,650	\$ 1,650
10-8103	Health Insurance	\$ 11,376	\$ 13,248	\$ 12,600	\$ 8,162	\$ 13,200	\$ 13,200
10-8104	Dental Insurance	\$ 648	\$ 672	\$ 720	\$ 317	\$ 720	\$ 720
10-8105	Life Insurance	\$ 156	\$ 408	\$ 288	\$ 124	\$ 288	\$ 288
10-8106	Retirement - T.M.R.S.	\$ 924	\$ 918	\$ 4,211	\$ 1,835	\$ 4,849	\$ 4,849
10-8107	Auto Allowance						
10-8109	Certificate Pay/Supplemental Duties					\$ 1,200	\$ 1,200
10-8110	Contract Labor						
10-8111	Accrued Comp & Vacation						
10-8112	Overtime						
10-8113	Physicals & Gym Memberships						
	SUBTOTAL PERSONNEL	\$ 63,948	\$ 61,683	\$ 91,935	\$ 63,480.76	\$ 95,252	\$ 95,252
	SUPPLIES & MAINTENANCE						
20-8201	Building & Facilities Maintenance						
20-8202	Emergency Response Supplies						
20-8203	Flowers/Gifts/Plaques						
20-8204	Governmental & Misc. Supplies	\$ 120	\$ 120	\$ 120	\$ -	\$ 120	\$ 120
20-8205	Ice & Inclement Weather						
20-8206	Medical Supplies						
20-8207	Minor Equipment: Field						
20-8208	Minor Equipment: Office						

20-8209	MV Fuel						
20-8210	MV Repair & Maintenance						
20-8211	Office Supplies (consumables)	\$ 3,600	\$ 2,400	\$ 1,000	\$ 386	\$ 1,670	\$ 1,670
20-8212	Operating Supplies (non-consumables)						
20-8213	Postage & Shipping	\$ 2,696	\$ 2,504	\$ 1,800	\$ -	\$ 1,800	\$ 1,800
20-8214	Printing & Binding	\$ 525	\$ 525	\$ 525	\$ 633	\$ -	\$ -
20-8215	Safety Equipment & Supplies						
20-8216	Uniforms						
20-8217	Streets						
20-8218	Drainage						
20-8219	Wastewater Collection						
20-8220	Wastewater Treatment						
20-8221	Water Distribution						
20-8222	Water Production						
	SUBTOTAL SUPPLIES	\$ 6,941	\$ 5,549	\$ 3,445	\$ 1,019.25	\$ 3,590	\$ 3,590
	OPERATIONS						
40-8401	Advertising and Legal Notices						
40-8402	Dues, Memberships, & Licenses	\$ 120	\$ 80	\$ 160	\$ 90	\$ 100	\$ 100
40-8415	Finance Charges	\$ 1,945	\$ 2,400	\$ 1,325	\$ 873	\$ -	\$ -
40-8403	Fines & Penalties	\$ 1,902				\$ -	\$ -
40-8404	Government & Misc. Operating	\$ 2,400	\$ 2,200	\$ 2,200		\$ 1,890	\$ 1,890
40-8405	Permits & Applications						
40-8406	Reimbursable & Deposit Refunds						
40-8407	Special Events						
40-8408	Subscriptions & Publications						
40-8409	Travel & Training	\$ 1,600	\$ 800	\$ 1,200	\$ 751	\$ 2,250	\$ 2,250
40-8410	Streets						
40-8411	Drainage						
40-8411	Water Distribution						
40-8412	Water Production						
40-8413	Wastewater Collection						
40-8414	Wastewater Treatment						

	<i>SUBTOTAL OPERATIONS</i>	\$ 7,967	\$ 5,480	\$ 4,885	\$ 1,713.86	\$ 4,240	\$ 4,240
	UTILITIES						
30-8301	Communication Services	\$ 1,824	\$ 1,009		\$ -	\$ -	\$ -
30-8302	Electricity		\$ 4,429		\$ -	\$ -	\$ -
30-8303	Natural Gas		\$ 230		\$ -	\$ -	\$ -
30-8304	Telephone - Landline		\$ 573		\$ -	\$ -	\$ -
30-8305	Telephone - Mobile				\$ -	\$ -	\$ -
30-8306	Water/Wastewater				\$ -	\$ -	\$ -
	<i>SUBTOTAL UTILITIES</i>	\$ 1,824	\$ 6,241	\$ -	\$ -	\$ -	\$ -
	CONTRACTUAL SERVICES						
40-8401	Consultants & Professionals				\$ 300	\$ 600	\$ 600
40-8402	Repair & Maintenance					\$ -	\$ -
40-8403	Accounting & Auditor					\$ -	\$ -
40-8404	City Attorney & Legal	\$ 4,800	\$ 4,800	\$ 6,000	\$ 5,500	\$ 6,000	\$ 6,000
40-8405	City Engineer & Engineering					\$ -	\$ -
40-8406	Communications					\$ -	\$ -
40-8407	Equipment Rental					\$ -	\$ -
40-8408	Governmental Services	\$ 15,756	\$ 14,800	\$ 14,800	\$ 13,600	\$ 14,800	\$ 14,800
40-8409	Information Technology (IT)	\$ 6,725	\$ 4,163	\$ 7,100	\$ 10,770	\$ -	\$ -
40-8411	Property & Liability			\$ 4,821	\$ 4,490	\$ 4,821	\$ 4,821
40-8412	Solid Waste Collection					\$ -	\$ -
	<i>SUBTOTAL CONTRACTUAL</i>	\$ 27,281	\$ 23,763	\$ 32,721	\$ 34,660.48	\$ 26,221	\$ 26,221
	CAPITAL OUTLAY						
60-8601	Capital Improvements				\$ -	\$ -	
60-8602	Equipment: Heavy				\$ -	\$ -	
60-8603	Equipment: Personal				\$ -	\$ -	
60-8604	Facilities: City Buildings	\$ 1,000			\$ -	\$ -	
60-8605	Facilities: Parks				\$ -	\$ -	

60-8606	Streets				\$ -	\$ -	
60-8607	Technology: Communication				\$ -	\$ -	
60-8608	Technology: Office & Field				\$ -	\$ -	
60-8609	Vehicles				\$ -	\$ -	
60-8610	Utilities: Drainage				\$ -	\$ -	
60-8611	Utilities: Wastewater - Collection				\$ -	\$ -	
60-8612	Utilities: Wastewater - Treatment				\$ -	\$ -	
60-8613	Utilities: Water Distribution				\$ -	\$ -	
60-8614	Utilities: Water Production				\$ -	\$ -	
	<i>SUBTOTAL CAPITAL OUTLAY</i>	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>DEBT SERVICES & TRANSFERS</u>						
70-8701	Transfer to General Fund				\$ -	\$ -	
70-8702	Transfer to Debt Service				\$ -	\$ -	
70-8703	Transfer to Water Fund				\$ -	\$ -	
70-8704	Transfer to Waste Water Fund				\$ -	\$ -	
70-8705	Transfer to Solid Waste Fund				\$ -	\$ -	
70-8706	Transfer to Drainage Fund				\$ -	\$ -	
70-8707	Transfer to Court Security Fund				\$ -	\$ -	
70-8708	Transfer to Court Technology Fund				\$ -	\$ -	
70-8709	Transfer to Grant Fund				\$ -	\$ -	
70-8710	Transfer to Police Seizure (St) Fund				\$ -	\$ -	
70-8711	Transfer to Police Seizure (Fed) Fund				\$ -	\$ -	
70-8712	Transfer to Tourism Fund				\$ -	\$ -	
70-8713	Transfer to Abatement Fund				\$ -	\$ -	
70-8714	Transfer to Capital/Equipment Replacement				\$ -	\$ -	
70-8715	Transfer to Emergency Disaster Reserve				\$ -	\$ -	
70-8716	Transfer to Parks & Roads Donation Fund				\$ -	\$ -	
70-8717	Transfer o Personnel Support Fund				\$ -	\$ -	
70-8718	Transfer to First Responder Fund				\$ -	\$ -	
70-8719	Transfer to Economic Development Fund				\$ -	\$ -	
	<i>SUBTOTAL ACCT TRANSERS</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	DEPARTMENT TOTAL	\$ 108,961	\$ 102,716	\$ 132,986	\$ 100,874	\$ 129,303	\$ 129,303

DEPARTMENT BUDGET SUMMARY							
FISCAL YEAR		FUND		DEPARTMENT			
2015-2016		General		Municipal Court			
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED	%
10	Personnel	\$ 91,935	\$ 63,481	\$ 3,317	\$ 95,252		73.7%
20	Supplies & Maintenance	\$ 3,445	\$ 1,019	\$ 145	\$ 3,590		2.8%
20	Operations	\$ 4,885	\$ 1,714	\$ (645)	\$ 4,240		3.3%
30	Utilities	\$ -	\$ -	\$ -	\$ -		0.0%
40	Contractual Services	\$ 32,721	\$ 34,660	\$ (6,500)	\$ 26,221		20.3%
60	Capital Outlay	\$ -	\$ -	\$ -	\$ -		0.0%
70	Debt Services & Transfers	\$ -	\$ -	\$ -	\$ -		0.0%
	TOTAL DEPARTMENT EXPENSES	\$ 132,986	\$ 100,874	\$ (3,683)	\$ 129,303		

PERSONNEL DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Municipal Court	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
10-8100	Salaries and Wages	\$ 71,061	\$ 70,332	\$ 729	1.0%
	# FTE				
10-8101	Payroll Expenses	\$ 1,870	\$ 1,860	\$ 10	0.5%
	0.0145 of gross salaries for Medicare				
	\$420 per employee for FUTA (Fed Unemployment Tax)	\$ 1,030			
	City does not pay into Social Security	\$ 840			
10-8102	Unemployment Insurance	\$ 414	\$ 414	\$ -	0.0%
	Texas Workforce Commission				
	(even year) 0.001 x first 9000.00 earned per employee (\$109/ea)				
	(odd year) 0.023 x first 9000.00 earned per employee (\$207/ea)				
10-8103	Workers Compensation	\$ 1,650	\$ 1,510	\$ 140	9.3%
	Determined according to TML's rules, classifications, rates				
	and rating plans divided between departments- single year payment				
	\$825 per employee				
10-8103	Health Insurance	\$ 13,200	\$ 12,600	\$ 600	4.8%
	\$550 per month x Number of Employees				
10-8104	Dental Insurance	\$ 720	\$ 720	\$ -	0.0%
	\$30 per month x number of employees				

10-8105	Life Insurance	\$ 288	\$ 288	\$ -	0.0%
	\$12 per month x number of employees				
10-8106	Retirement - T.M.R.S.	\$ 4,849	\$ 4,211	\$ 638	15.2%
	6.71% of Gross Wages				
		\$ 4,849			
10-8107	Auto Allowance	\$ -	\$ -	\$ -	#DIV/0!
10-8109	Certificate Pay/Supplemental Duties	\$ 1,200	\$ -	\$ 1,200	#DIV/0!
	Pay for Certifications earned				
10-8110	Contract Labor	\$ -	\$ -	\$ -	#DIV/0!
10-8111	Accrued Comp & Vacation	\$ -	\$ -	\$ -	#DIV/0!
10-8112	Overtime	\$ -	\$ -	\$ -	#DIV/0!
10-8113	Physicals & Gym Memberships	\$ -	\$ -	\$ -	#DIV/0!

SUPPLIES DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Municipal Court	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
20-8201	Building & Facilities Maintenance	\$ -	\$ -	\$ -	#DIV/0!
20-8202	Emergency Response Supplies	\$ -	\$ -	\$ -	#DIV/0!
20-8203	Flowers/Gifts/Plaques	\$ -	\$ -	\$ -	#DIV/0!
20-8204	Governmental & Misc. Supplies	\$ 120	\$ 120	\$ -	0.0%
	\$10 per month				
20-8205	Ice & Inclement Weather	\$ -	\$ -	\$ -	#DIV/0!
20-8206	Medical Supplies	\$ -	\$ -	\$ -	#DIV/0!
20-8207	Minor Equipment: Field	\$ -	\$ -	\$ -	#DIV/0!

20-8208	Minor Equipment: Office	\$ -	\$ -	\$ -	#DIV/0!
20-8209	MV Fuel	\$ -	\$ -	\$ -	#DIV/0!
20-8210	MV Repair & Maintenance	\$ -	\$ -	\$ -	#DIV/0!
20-8211	Office Supplies (consumables)	\$ 1,670	\$ 1,000	\$ 670	67.0%
	Reciept Books \$650				
1020	Office Supplies: \$85 per month				
20-8212	Operating Supplies (non-consumables)	\$ -	\$ -	\$ -	#DIV/0!
20-8213	Postage & Shipping	\$ 1,800	\$ 1,800	\$ -	0.0%
	\$150.00 per month				
20-8214	Printing & Binding	\$ -	\$ 525	\$ (525)	-100.0%
	[moved to Court Technology Fund]				

20-8215	Safety Equipment & Supplies	\$ -	\$ -	\$ -	#DIV/0!
20-8216	Uniforms	\$ -	\$ -	\$ -	#DIV/0!
20-8217	Streets	\$ -	\$ -	\$ -	#DIV/0!
20-8218	Drainage	\$ -	\$ -	\$ -	#DIV/0!
20-8219	Wastewater Collection	\$ -	\$ -	\$ -	#DIV/0!
20-8220	Wastewater Treatment	\$ -	\$ -	\$ -	#DIV/0!
20-8221	Water Distribution	\$ -	\$ -	\$ -	#DIV/0!
20-8222	Water Production	\$ -	\$ -	\$ -	#DIV/0!

OPERATIONS DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Municipal Court	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
40-8401	Advertising and Legal Notices	\$ -	\$ -	\$ -	#DIV/0!
40-8402	Dues, Memberships, & Licenses	\$ 100	\$ 160	\$ (60)	-37.5%
	TX Municipal Court Clerks Assoc.				
40-8415	Finance Charges	\$ -	\$ 1,325	\$ (1,325)	-100.0%
40-8403	Fines & Penalties	\$ -	\$ -	\$ -	#DIV/0!
40-8404	Government & Misc. Operating	\$ 1,890	\$ 2,200	\$ (310)	-14.1%
	Jury Duty: 45 summons per trial x \$7 per juror, 6 trials per year				
	1890				
40-8405	Permits & Applications	\$ -	\$ -	\$ -	#DIV/0!
40-8406	Reimbursable & Deposit Refunds	\$ -	\$ -	\$ -	#DIV/0!

40-8407	Special Events	\$ -	\$ -	\$ -	#DIV/0!
40-8408	Subscriptions & Publications	\$ -	\$ -	\$ -	#DIV/0!
40-8409	Travel & Training	\$ 2,250	\$ 1,200	\$ 1,050	87.5%
	TMCC Regional \$300 X 2				
	Travel, Mileage \$300 X 2				
	TMCC State \$500				
	Travel Milage \$500				
	Testing \$50				
40-8410	Streets	\$ -	\$ -	\$ -	#DIV/0!
40-8411	Drainage	\$ -	\$ -	\$ -	#DIV/0!
40-8411	Water Distribution	\$ -	\$ -	\$ -	#DIV/0!
40-8412	Water Production	\$ -	\$ -	\$ -	#DIV/0!

40-8413	Wastewater Collection	\$ -	\$ -	\$ -	#DIV/0!
40-8414	Wastewater Treatment	\$ -	\$ -	\$ -	#DIV/0!

CONTRACTUAL DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Municipal Court	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
40-8401	Consultants & Professionals	\$ 600	\$ -	\$ 600	#DIV/0!
	Translator Services - \$300 per trial				
40-8402	Repair & Maintenance	\$ -	\$ -	\$ -	#DIV/0!
40-8403	Accounting & Auditor	\$ -	\$ -	\$ -	#DIV/0!
40-8404	City Attorney & Legal	\$ 6,000	\$ 6,000	\$ -	0.0%
	Prosecutor - \$500 per month				
40-8405	City Engineer & Engineering	\$ -	\$ -	\$ -	#DIV/0!
40-8406	Communications	\$ -	\$ -	\$ -	#DIV/0!
40-8407	Equipment Rental	\$ -	\$ -	\$ -	#DIV/0!

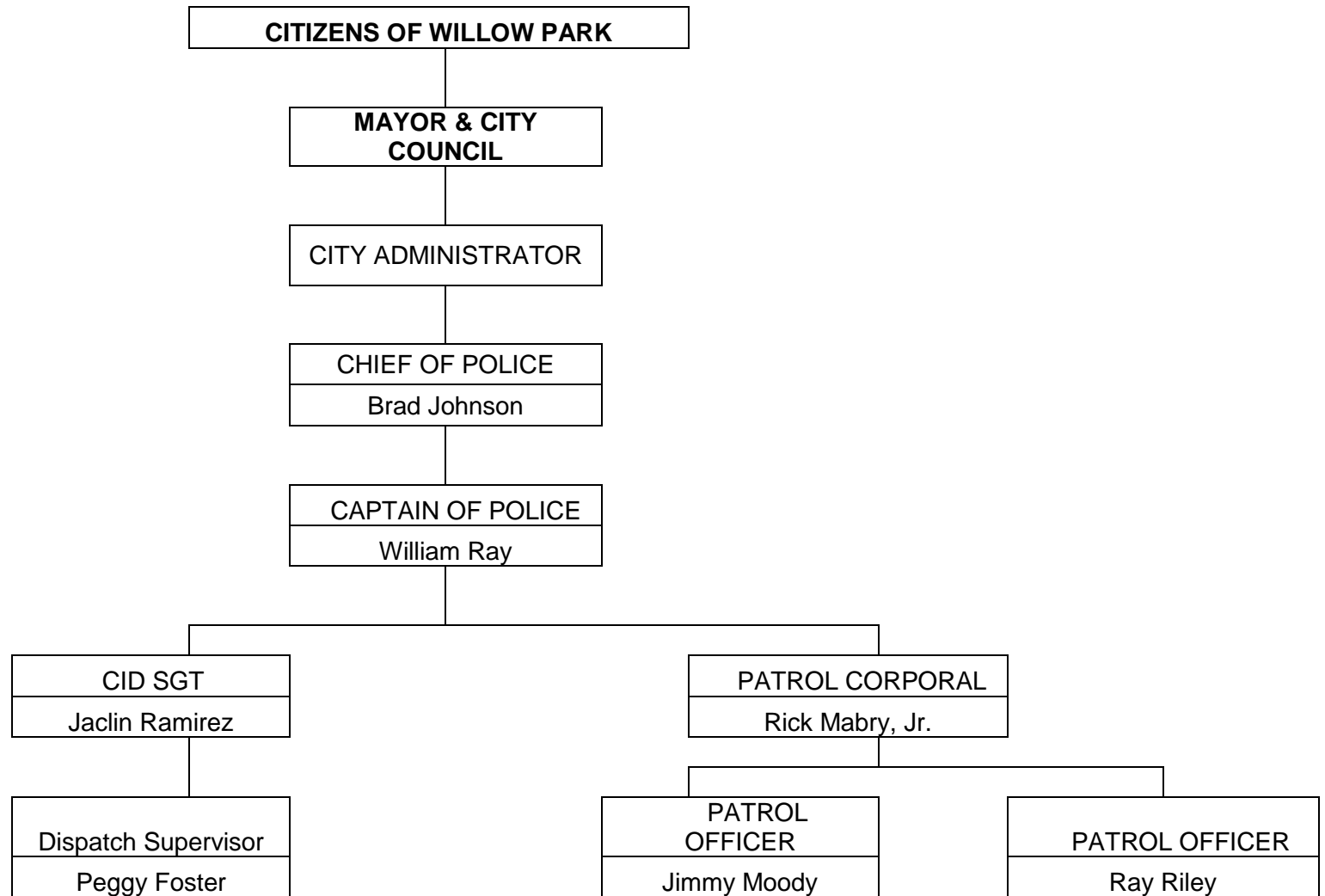
40-8408	Governmental Services	\$ 14,800	\$ 14,800	\$ -	0.0%
	Magistrate - \$2,800 (\$200 per session)				
	Municipal Judge - \$1,000 per month				
40-8409	Information Technology (IT)	\$ -	\$ 7,100	\$ (7,100)	-100.0%
	Cardinal - \$2,500 [moved to Ct. Technology Fund]				
	IT contract - \$4000 [moved to Ct. Technology Fund]				
	IT support - \$600 [moved] to Ct. Technology				
40-8411	Property & Liability	\$ 4,821	\$ 4,821	\$ -	0.0%
	Shared between all departements - \$4821				
40-8412	Solid Waste Collection	\$ -	\$ -	\$ -	#DIV/0!

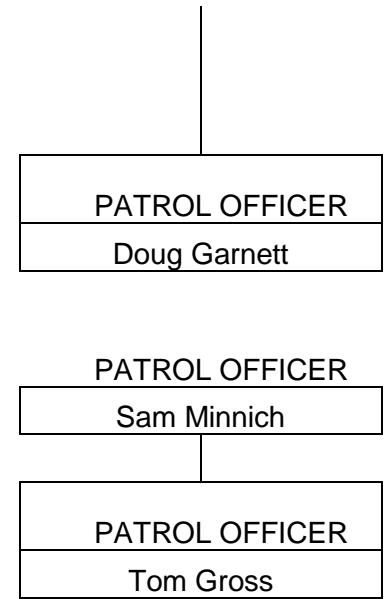
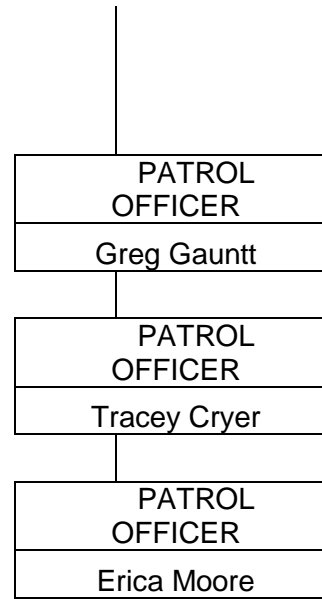
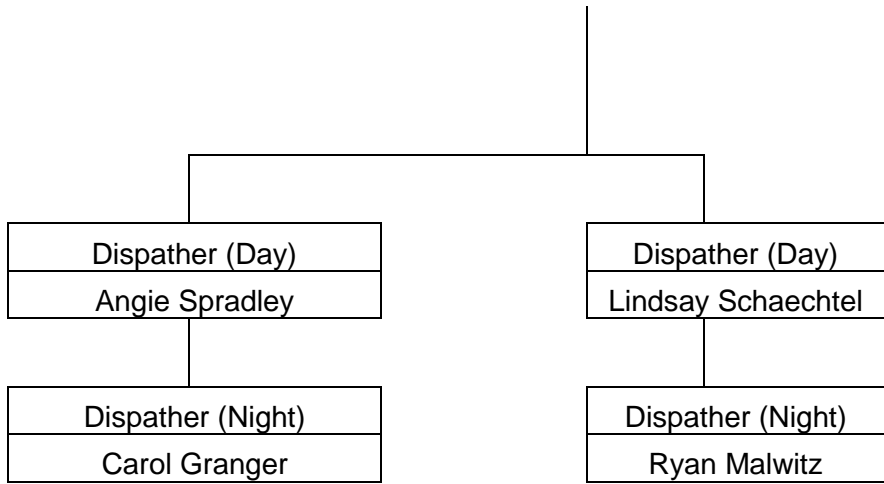
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DEPARTMENT GOALS & OBJECTIVES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Police	
Mission Statement					
Expenditure Summary		FY 2016			
Personnel	\$	919,368			
Supplies & Maintenance	\$	69,835			
Operations	\$	9,172			
Utilities	\$	300			
Contractual Services	\$	67,631			
Capital Outlay	\$	-			
Debt Services & Transfers	\$	-			
Department Total	\$	1,066,306			

DEPARTMENT GOALS & OBJECTIVES					
FISCAL YEAR			FUND		DEPARTMENT
2015-2016			General		Police
Key Stats					
			*FY 2014	*FY 2015 Projection	FY 2016 Projection
Total Service Calls			3462	3966	4200
Reportable Calls			384	366	400
Total Traffic Stops			2885	3500	3535
Traffic Stops: Warnings			499	500	550
Traffic Stops: Citations			3183	3000	3300
Total Criminal Offenses - Misdemeanor			45	189	200
Total Criminal Offenses - Felony			50	40	45
Total Animal Calls			124	192	150
Total Arrests			164	125	150
Arrests: Warrants			34	30	35
Arrests: Traffic Related			42	40	44
Arrests: Other			88	60	70
Total Cases Filed with County/ District Attorney's Office			98	100	110
Accidents: Minor			66	75	80
Accidents: Injury			21	24	30
Performance Measures					
Goal/Objective		Respond to Priority 1 Service Calls within 7 minutes			
Scope of Work				* FY 2015 YTD	* FY 2016 Projection
Performance Measure		Average response time to service calls		3.095	4
Performance Measure		% of calls responded to in under 7 minutes		100	100

Goal/Objective	Serve and Protect the Citizens of Willow Park by identifying, arresting and bringing offenders to prosecution		
Scope of Work		* FY 2015	* FY 2016 Projection
Performance Measure	Number of Uniform Crime (UCR) crimes cleared		
Performance Measure	Number of Uniform Crime (UCR) crimes cleared per 1,000 population		
Performance Measure	Percentage Filed cases accepted by Parker County / District Attorney's Office		





DEPARTMENT BUDGET OVERVIEW							
FISCAL YEAR		FUND		DEPARTMENT			
2015-2016		General		Police			
				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED YEAR END	FY 2015-2016 BUDGET PROPOSED	FY 2015-2016 BUDGET APPROVED
	PERSONNEL						
10-8100	Salaries and Wages	\$ 643,216	\$ 691,019	\$ 715,744	\$ 691,710	\$ 686,973	\$ 686,973
10-8101	Payroll Expenses	\$ 11,899	\$ 9,943	\$ 17,518	\$ 9,719	\$ 17,507	\$ 17,507
10-8102	Unemployment Insurance	\$ 153	\$ 153	\$ 3,519	\$ 3,206	\$ 3,519	\$ 3,519
10-8103	Workers Compensation	\$ -	\$ 14,314	\$ 12,835	\$ 14,752	\$ 12,835	\$ 12,835
10-8103	Health Insurance	\$ 90,912	\$ 117,000	\$ 107,100	\$ 95,211	\$ 112,200	\$ 112,200
10-8104	Dental Insurance	\$ 5,184	\$ 5,508	\$ 6,120	\$ 5,180	\$ 6,120	\$ 6,120
10-8105	Life Insurance	\$ 1,326	\$ 3,468	\$ 2,448	\$ 2,140	\$ 2,448	\$ 2,448
10-8106	Retirement - T.M.R.S.	\$ 11,899	\$ 14,251	\$ 42,855	\$ 37,712	\$ 47,973	\$ 47,973
10-8107	Stipend (Auto/Phone)					\$ 1,620	\$ 1,620
10-8109	Certificate Pay/Supplemental Duties					\$ 12,240	\$ 12,240
10-8110	Contract Labor	\$ 1,000	\$ -	\$ 5,660		\$ -	\$ -
10-8111	Accrued Comp & Vacation	\$ 9,316	\$ 3,040	\$ 5,883	\$ -	\$ -	\$ -
10-8112	Overtime					\$ 15,733	\$ 15,733
10-8113	Physicals & Gym Memberships					\$ 200	\$ 200
	SUBTOTAL PERSONNEL	\$ 774,905	\$ 858,696	\$ 919,682	\$ 859,631.16	\$ 919,368	\$ 919,368
	SUPPLIES & MAINTENANCE						
20-8201	Building & Facilities Maintenance					\$ 1,500	\$ 1,500
20-8202	Emergency Response Supplies						
20-8203	Flowers/Gifts/Plaques	\$ 850	\$ 425	\$ 425	\$ 170	\$ 425	\$ 425
20-8204	Governmental & Misc. Supplies	\$ 3,900	\$ 3,500	\$ 2,700	\$ 3,605	\$ 3,700	\$ 3,700
20-8205	Ice & Inclement Weather						
20-8206	Medical Supplies						
20-8207	Minor Equipment: Field	\$ 1,200	\$ 800	\$ 1,200	\$ 1,153	\$ 1,200	\$ 1,200
20-8208	Minor Equipment: Office	\$ 2,400	\$ 2,439	\$ 2,783	\$ 20	\$ 1,200	\$ 1,200

20-8209	MV Fuel	\$ 50,000	\$ 44,200	\$ 43,600	\$ 25,560	\$ 39,000	\$ 39,000
20-8210	MV Repair & Maintenance	\$ 15,000	\$ 15,240	\$ 16,000	\$ 14,350	\$ 14,400	\$ 14,400
20-8211	Office Supplies (consumables)	\$ 2,795	\$ 2,800	\$ 3,000	\$ 2,790	\$ 3,000	\$ 3,000
20-8212	Operating Supplies (non-consumables)						
20-8213	Postage & Shipping	\$ 120	\$ 120	\$ 120	\$ 36	\$ 120	\$ 120
20-8214	Printing & Binding	\$ 500	\$ 300	\$ 300	\$ 79	\$ 1,490	\$ 1,490
20-8215	Safety Equipment & Supplies					\$ 1,800	\$ 1,800
20-8216	Uniforms	\$ 3,500	\$ 2,000	\$ 3,800	\$ 2,806	\$ 2,000	\$ 2,000
20-8217	Streets						
20-8218	Drainage						
20-8219	Wastewater Collection						
20-8220	Wastewater Treatment						
20-8221	Water Distribution						
20-8222	Water Production						
	SUBTOTAL SUPPLIES	\$ 80,265	\$ 71,824	\$ 73,928	\$ 50,568.78	\$ 69,835	\$ 69,835
	<u>OPERATIONS</u>						
40-8401	Advertising and Legal Notices						
40-8402	Dues, Memberships, & Licenses	\$ 465	\$ 330	\$ 330	\$ 311	\$ 330	\$ 330
40-8415	Finance Charges				\$ 43		
40-8403	Fines & Penalties						
40-8404	Government & Misc. Operating					\$ 1,500	\$ 1,500
40-8405	Permits & Applications						
40-8406	Reimbursable & Deposit Refunds				\$ 4,034		
40-8407	Special Events				\$ 263	\$ 500	\$ 500
40-8408	Subscriptions & Publications	\$ 2,820	\$ 2,820	\$ 2,842	\$ 2,692	\$ 2,842	\$ 2,842
40-8409	Travel & Training	\$ 4,100	\$ 4,000	\$ 4,000	\$ 2,595	\$ 4,000	\$ 4,000
40-8410	Streets						
40-8411	Drainage						
40-8411	Water Distribution						

40-8412	Water Production						
40-8413	Wastewater Collection						
40-8414	Wastewater Treatment						
	SUBTOTAL OPERATIONS	\$ 7,385	\$ 7,150	\$ 7,172	\$ 9,938.39	\$ 9,172	\$ 9,172
	UTILITIES						
30-8301	Communication Services	\$ 2,328	\$ 1,513	\$ 300	\$ 74	\$ 300	\$ 300
30-8302	Electricity		\$ 4,429		\$ -	\$ -	\$ -
30-8303	Natural Gas		\$ 230		\$ -	\$ -	\$ -
30-8304	Telephone - Landline	\$ 2,508	\$ 3,158		\$ -	\$ -	\$ -
30-8305	Telephone - Mobile	\$ 6,708	\$ 6,708		\$ -	\$ -	\$ -
30-8306	Water/Wastewater				\$ -	\$ -	\$ -
	SUBTOTAL UTILITIES	\$ 11,544	\$ 16,038	\$ 300	\$ 73.50	\$ 300	\$ 300
	CONTRACTUAL SERVICES						
40-8401	Consultants & Professionals	\$ 1,340	\$ 840	\$ 840	\$ -	\$ 1,500	\$ 1,500
40-8402	Repair & Maintenance						
40-8403	Accounting & Auditor						
40-8404	City Attorney & Legal						
40-8405	City Engineer & Engineering						
40-8406	Communications	\$ 996	\$ 1,600	\$ 5,000		\$ 5,000	\$ 5,000
40-8407	Equipment Rental						
40-8408	Governmental Services	\$ 1,657	\$ 1,763	\$ 46,763	\$ 47,601	\$ 46,800	\$ 46,800
40-8409	Information Technology (IT)	\$ 13,747	\$ 8,663	\$ 9,510	\$ 14,266	\$ 9,510	\$ 9,510
40-8411	Property & Liability			\$ 4,821	\$ 4,660	\$ 4,821	\$ 4,821
40-8412	Solid Waste Collection						
	SUBTOTAL CONTRACTUAL	\$ 17,740	\$ 12,866	\$ 66,934	\$ 66,526.88	\$ 67,631	\$ 67,631
	CAPITAL OUTLAY						
60-8601	Capital Improvements						
60-8602	Equipment: Heavy				\$ 4,630		

60-8603	Equipment: Personal						
60-8604	Facilities: City Buildings	\$ 2,516	\$ -				
60-8605	Facilities: Parks						
60-8606	Streets						
60-8607	Technology: Communication						
60-8608	Technology: Office & Field						
60-8609	Vehicles	\$ 56,285	\$ 54,609	\$ 59,899	\$ 59,052	\$ -	
60-8610	Utilities: Drainage						
60-8611	Utilities: Wastewater - Collection						
60-8612	Utilities: Wastewater - Treatment						
60-8613	Utilities: Water Distribution						
60-8614	Utilities: Water Production						
	SUBTOTAL CAPITAL OUTLAY	\$ 58,801	\$ 54,609	\$ 59,899	\$ 63,682.18	\$ -	\$ -
	DEBT SERVICES & TRANSFERS						
70-8701	Transfer to General Fund						
70-8702	Transfer to Debt Service						
70-8703	Transfer to Water Fund						
70-8704	Transfer to Waste Water Fund						
70-8705	Transfer to Solid Waste Fund						
70-8706	Transfer to Drainage Fund						
70-8707	Transfer to Court Security Fund						
70-8708	Transfer to Court Technology Fund						
70-8709	Transfer to Grant Fund						
70-8710	Transfer to Police Seizure (St) Fund						
70-8711	Transfer to Police Seizure (Fed) Fund						
70-8712	Transfer to Tourism Fund						
70-8713	Transfer to Abatement Fund						
70-8714	Transfer to Capital/Equipment Replacement						
70-8715	Transfer to Emergency Disaster Reserve						
70-8716	Transfer to Parks & Roads Donation Fund						
70-8717	Transfer o Personnel Support Fund						

70-8718	Transfer to First Responder Fund						
70-8719	Transfer to Economic Development Fund						
	<i>SUBTOTAL ACCT TRANS</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	DEPARTMENT TOTAL	\$ 950,640	\$ 1,021,183	\$ 1,127,915	\$ 1,050,421	\$ 1,066,306	\$ 1,066,306

DEPARTMENT BUDGET SUMMARY							
FISCAL YEAR		FUND		DEPARTMENT			
2013-2014		General		Police			
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED	%
10	Personnel	\$ 919,682	\$ 859,631	\$ (314)	\$ 919,368		86.2%
20	Supplies & Maintenance	\$ 73,928	\$ 50,569	\$ (4,093)	\$ 69,835		6.5%
20	Operations	\$ 7,172	\$ 9,938	\$ 2,000	\$ 9,172		0.9%
30	Utilities	\$ 300	\$ 74	\$ -	\$ 300		0.0%
40	Contractual Services	\$ 66,934	\$ 66,527	\$ 697	\$ 67,631		6.3%
60	Capital Outlay	\$ 59,899	\$ 63,682	\$ (59,899)	\$ -		0.0%
70	Debt Services & Transfers	\$ -	\$ -	\$ -	\$ -		0.0%
	TOTAL DEPARTMENT EXPENSES	\$ 1,127,915	\$ 1,050,421	\$ (61,609)	\$ 1,066,306		

PERSONNEL DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Police	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
10-8100	Salaries and Wages	\$ 686,973	\$ 715,744	\$ (28,771)	-4.0%
	17 FTE				
	12 Sworn, 5 Support				
10-8101	Payroll Expenses	\$ 17,507	\$ 17,518	\$ (11)	-0.1%
	0.0145 of gross salaries for Medicare				
	\$420 per employee for FUTA (Fed Unemployment Tax)				
	City does not pay into Social Security				
10-8102	Unemployment Insurance	\$ 3,519	\$ 3,519	\$ -	0.0%
	Texas Workforce Commission				
	(even year) 0.001 x first 9000.00 earned per employee (\$109/ea)				
	(odd year) 0.023 x first 9000.00 earned per employee (\$207/ea)	\$ 3,519			
10-8103	Workers Compensation	\$ 12,835	\$ 12,835	\$ -	0.0%
	Determined according to TML's rules, classifications, rates				
	and rating plans divided between departments- single year payment				
	\$825 per employee				
10-8103	Health Insurance	\$ 112,200	\$ 107,100	\$ 5,100	4.8%
	\$550 per month x Number of Employees				
10-8104	Dental Insurance	\$ 6,120	\$ 6,120	\$ -	0.0%
	\$30 per month x number of employees				

10-8105	Life Insurance	\$ 2,448	\$ 2,448	\$ -	0.0%
	\$12 per month x number of employees				
10-8106	Retirement - T.M.R.S.	\$ 47,973	\$ 42,855	\$ 5,118	11.9%
	6.71% of Gross Wages				
10-8107	Stipend (Auto/Phone)	\$ 1,620	\$ -	\$ 1,620	#DIV/0!
	\$45 per month for eligible employees				
10-8109	Certificate Pay/Supplemental Duties	\$ 12,240	\$ -	\$ 12,240	#DIV/0!
	Pay for Certifications earned				
10-8110	Contract Labor	\$ -	\$ 5,660	\$ (5,660)	-100.0%
10-8111	Accrued Comp & Vacation	\$ -	\$ 5,883	\$ (5,883)	-100.0%
10-8112	Overtime	\$ 15,733	\$ -	\$ 15,733	#DIV/0!
	24 hrs per employee				
	Holiday Time				
10-8113	Physicals & Gym Memberships	\$ 200	\$ -	\$ 200	#DIV/0!
	\$200 - New employee physical & labs				

SUPPLIES DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Police	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
20-8201	Building & Facilities Maintenance	\$ 1,500	\$ -	\$ 1,500	#DIV/0!
	\$125 per month				
20-8202	Emergency Response Supplies	\$ -	\$ -	\$ -	#DIV/0!
20-8203	Flowers/Gifts/Plaques	\$ 425	\$ 425	\$ -	0.0%
	\$25 per FTE				
20-8204	Governmental & Misc. Supplies	\$ 3,700	\$ 2,700	\$ 1,000	37.0%
1500	Ammunition: \$125 per month				
1200	Misc: \$100 per month				
20-8205	Ice & Inclement Weather	\$ -	\$ -	\$ -	#DIV/0!
20-8206	Medical Supplies	\$ -	\$ -	\$ -	#DIV/0!
20-8207	Minor Equipment: Field	\$ 1,200	\$ 1,200	\$ -	0.0%

	\$100 per month				
20-8208	Minor Equipment: Office	\$ 1,200	\$ 2,783	\$ (1,583)	-56.9%
	\$100 per month				
20-8209	MV Fuel	\$ 39,000	\$ 43,600	\$ (4,600)	-10.6%
	\$750 per week				
20-8210	MV Repair & Maintenance	\$ 14,400	\$ 16,000	\$ (1,600)	-10.0%
	\$1,200 per month				
20-8211	Office Supplies (consumables)	\$ 3,000	\$ 3,000	\$ -	0.0%
	\$250 per month				
20-8212	Operating Supplies (non-consumables)	\$ -	\$ -	\$ -	#DIV/0!
20-8213	Postage & Shipping	\$ 120	\$ 120	\$ -	0.0%
	\$10 per month				
20-8214	Printing & Binding	\$ 1,490	\$ 300	\$ 1,190	396.7%
	\$20 per month				
	\$1250 Ticket Rolls				

20-8215	Safety Equipment & Supplies	\$ 1,800	\$ -	\$ 1,800	#DIV/0!
1800	Vests - \$500 per unit, 7 units				
	* project to spend \$3600 @ 50% reimbursable				
20-8216	Uniforms	\$ 2,000	\$ 3,800	\$ (1,800)	-47.4%
2000	Uniforms - \$200 per unit, 10 units				
	Moved vests to 20-8215				
	Gradual move to different uniform mfg				
20-8217	Streets	\$ -	\$ -	\$ -	#DIV/0!
20-8218	Drainage	\$ -	\$ -	\$ -	#DIV/0!
20-8219	Wastewater Collection	\$ -	\$ -	\$ -	#DIV/0!
20-8220	Wastewater Treatment	\$ -	\$ -	\$ -	#DIV/0!
20-8221	Water Distribution	\$ -	\$ -	\$ -	#DIV/0!
20-8222	Water Production	\$ -	\$ -	\$ -	#DIV/0!

OPERATIONS DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Police	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
40-8401	Advertising and Legal Notices	\$ -	\$ -	\$ -	#DIV/0!
40-8402	Dues, Memberships, & Licenses	\$ 330	\$ 330	\$ -	0.0%
	Texas Police Chiefs Association, IACP, North Texas PCA				
40-8415	Finance Charges	\$ -	\$ -	\$ -	#DIV/0!
40-8403	Fines & Penalties	\$ -	\$ -	\$ -	#DIV/0!
40-8404	Government & Misc. Operating	\$ 1,500	\$ -	\$ 1,500	#DIV/0!
	Break Room supplies: \$125 per month				
40-8405	Permits & Applications	\$ -	\$ -	\$ -	#DIV/0!
40-8406	Reimbursable & Deposit Refunds	\$ -	\$ -	\$ -	#DIV/0!

40-8407	Special Events	\$ 500	\$ -	\$ 500	#DIV/0!
	ParkFest				
40-8408	Subscriptions & Publications	\$ 2,842	\$ 2,842	\$ -	0.0%
525	Accurint,				
2000	TWL Knowledge,				
317	TCLEEDS				
40-8409	Travel & Training	\$ 4,000	\$ 4,000	\$ -	0.0%
1500	Travel expenses & milage reimbursement				
1000	Dispatch Operator training				
500	Webinars				
1000	Command training				
40-8410	Streets	\$ -	\$ -	\$ -	#DIV/0!
40-8411	Drainage	\$ -	\$ -	\$ -	#DIV/0!
40-8411	Water Distribution	\$ -	\$ -	\$ -	#DIV/0!
40-8412	Water Production	\$ -	\$ -	\$ -	#DIV/0!

40-8413	Wastewater Collection	\$ -	\$ -	\$ -	#DIV/0!
40-8414	Wastewater Treatment	\$ -	\$ -	\$ -	#DIV/0!

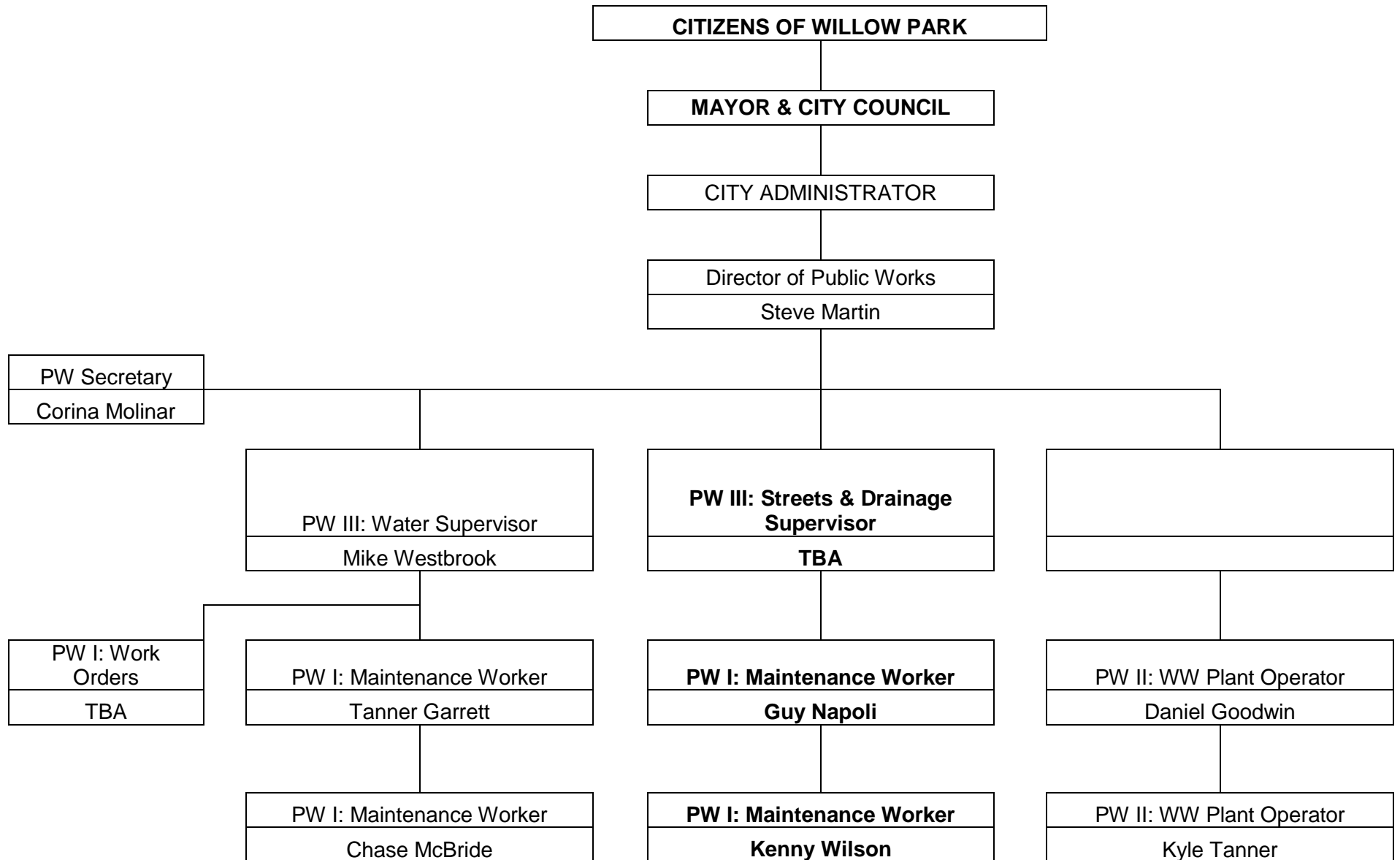
UTILITIES DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Police	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
30-8301	Communication Services	\$ 300	\$ 300	\$ -	0.0%
	\$50 per month - mobile communication plan				
30-8302	Electricity	\$ -	\$ -	\$ -	#DIV/0!
30-8303	Natural Gas	\$ -	\$ -	\$ -	#DIV/0!
30-8304	Telephone - Landline	\$ -	\$ -	\$ -	#DIV/0!
30-8305	Telephone - Mobile	\$ -	\$ -	\$ -	#DIV/0!
30-8306	Water/Wastewater	\$ -	\$ -	\$ -	#DIV/0!

CONTRACTUAL DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Police	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
40-8401	Consultants & Professionals	\$ 1,500	\$ 840	\$ 660	78.6%
	Lab Testing: \$125 per month				
40-8402	Repair & Maintenance	\$ -	\$ -	\$ -	#DIV/0!
40-8403	Accounting & Auditor	\$ -	\$ -	\$ -	#DIV/0!
40-8404	City Attorney & Legal	\$ -	\$ -	\$ -	#DIV/0!
40-8405	City Engineer & Engineering	\$ -	\$ -	\$ -	#DIV/0!
40-8406	Communications	\$ 5,000	\$ 5,000	\$ -	0.0%
	Connect CTY (Reverse 9-1-1) (\$2 per population, split with Fire)				
40-8407	Equipment Rental	\$ -	\$ -	\$ -	#DIV/0!

40-8408	Governmental Services	\$ 46,800	\$ 46,763	\$ 37	0.1%
51 stays	Inmate Housing (Parker County Fee of \$35.25 per guest per night)				
	Animal Control (Weatherford Contract) - \$45,000				
40-8409	Information Technology (IT)	\$ 9,510	\$ 9,510	\$ -	0.0%
	Share of City IT Contract - \$4,000				
	Software Tech: Cardinal/Badge - \$4,910				
	Additional Support: \$600				
40-8411	Property & Liability	\$ 4,821	\$ 4,821	\$ -	0.0%
	Share of City Insurance				
40-8412	Solid Waste Collection	\$ -	\$ -	\$ -	#DIV/0!

DEPARTMENT GOALS & OBJECTIVES																					
FISCAL YEAR		FUND		DEPARTMENT																	
2015-2016		General		Public Works																	
Mission Statement																					
Expenditure Summary	FY 2016	<p>The pie chart illustrates the breakdown of Public Works expenditures for FY 2016. The largest portion is Personnel at \$140,839, followed by Supplies & Maintenance at \$112,402. Other categories include Utilities (\$66,216), Contractual Services (\$15,421), and Operations (\$600). Capital Outlay and Debt Services & Transfers are listed as zero.</p> <table border="1"> <caption>Public Works Expenditures by Type Data</caption> <thead> <tr> <th>Category</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Personnel</td> <td>\$140,839</td> </tr> <tr> <td>Supplies & Maintenance</td> <td>\$112,402</td> </tr> <tr> <td>Utilities</td> <td>\$66,216</td> </tr> <tr> <td>Operations</td> <td>\$600</td> </tr> <tr> <td>Contractual Services</td> <td>\$15,421</td> </tr> <tr> <td>Capital Outlay</td> <td>-</td> </tr> <tr> <td>Debt Services & Transfers</td> <td>-</td> </tr> </tbody> </table>				Category	Amount	Personnel	\$140,839	Supplies & Maintenance	\$112,402	Utilities	\$66,216	Operations	\$600	Contractual Services	\$15,421	Capital Outlay	-	Debt Services & Transfers	-
Category	Amount																				
Personnel	\$140,839																				
Supplies & Maintenance	\$112,402																				
Utilities	\$66,216																				
Operations	\$600																				
Contractual Services	\$15,421																				
Capital Outlay	-																				
Debt Services & Transfers	-																				
Personnel	\$ 140,839																				
Supplies & Maintenance	\$ 112,402																				
Operations	\$ 600																				
Utilities	\$ 66,216																				
Contractual Services	\$ 15,421																				
Capital Outlay	\$ -																				
Debt Services & Transfers	\$ -																				
<i>Department Total</i>	\$ 335,478																				
MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:		FY 2015																			
MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:		FY 2016 Projection																			

DEPARTMENT GOALS & OBJECTIVES				
FISCAL YEAR		FUND	DEPARTMENT	
2015-2016		General	Public Works	
Key Stats		FY 2014	FY 2015	FY 2016 Projection
Public Works work orders completed		1350	726	
Potholes repair		46	94	
Streets repaired (yards of asphalt)		33	11	
Number of Mowings		8	10	
		15	3	
Performance Measures				
Goal/Objective	Provide quality road infrastructure and maintenance programs			
Scope of Work			FY 2015	FY 2016 Projection
Performance Measure	Number of streets in poor condition and in need of immediate attention (Red) (PCI<50)			
Performance Measure	Number of streets in fair condition and need of short range attention (Yellow) (PCI<80)			
Performance Measure	Number of streets in adqueate condition and in need of routine maintenance (Green) (PCI>80)			



DEPARTMENT BUDGET OVERVIEW							
FISCAL YEAR		FUND		DEPARTMENT			
2015-2016		General		Public Works - Parks, Roads, & Facilities			
				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED YEAR END	FY 2015-2016 BUDGET PROPOSED	FY 2015-2016 BUDGET APPROVED
	PERSONNEL						
10-8100	Salaries and Wages				\$ 52,134	\$ 98,832	\$ 98,832
10-8101	Payroll Expenses				\$ 756	\$ 2,804	\$ 2,804
10-8102	Unemployment Insurance					\$ 621	\$ 621
10-8103	Workers Compensation					\$ 2,475	\$ 2,475
10-8103	Health Insurance					\$ 19,800	\$ 19,800
10-8104	Dental Insurance					\$ 1,080	\$ 1,080
10-8105	Life Insurance					\$ 432	\$ 432
10-8106	Retirement - T.M.R.S.				\$ 3,122	\$ 7,144	\$ 7,144
10-8107	Stipend (Phone/Auto)					\$ 1,620	\$ 1,620
10-8109	Certificate Pay/Supplemental Duties					\$ 480	\$ 480
10-8110	Contract Labor						
10-8111	Accrued Comp & Vacation						
10-8112	Overtime					\$ 5,551	\$ 5,551
10-8113	Physicals & Gym Memberships						
	SUBTOTAL PERSONNEL	\$ -	\$ -	\$ -	\$ 56,012	\$ 140,839	\$ 140,839
	SUPPLIES & MAINTENANCE						
20-8201	Building & Facilities Maintenance	\$ 3,600	\$ 6,200	\$ 9,600	\$ 20,569	\$ 18,000	\$ 18,000
20-8202	Emergency Response Supplies				\$ 448		
20-8203	Flowers/Gifts/Plaques				\$ 324	\$ 75	\$ 75
20-8204	Governmental & Misc. Supplies	\$ 15,600	\$ 9,200	\$ 7,000	\$ 12,552	\$ 2,400	\$ 2,400
20-8205	Ice & Inclement Weather	\$ 900	\$ 900	\$ 900	\$ 4,876	\$ 5,000	\$ 5,000

20-8206	Medical Supplies						
20-8207	Minor Equipment: Field (Park Maintenance)	\$ 2,400			\$ 527	\$ 12,000	\$ 12,000
20-8208	Minor Equipment: Office						
20-8209	MV Fuel	\$ 2,400	\$ 2,400	\$ 1,800	\$ 632	\$ 2,400	\$ 2,400
20-8210	MV Repair & Maintenance		\$ 1,000	\$ 2,800	\$ 6,143	\$ 2,400	\$ 2,400
20-8211	Office Supplies (consumables)				\$ 469		
20-8212	Operating Supplies (non-consumables)				\$ 17,860	\$ 1,200	\$ 1,200
20-8213	Postage & Shipping						
20-8214	Printing & Binding						
20-8215	Safety Equipment & Supplies	\$ 600	\$ 240	\$ 240	\$ -	\$ 240	\$ 240
20-8216	Uniforms				\$ 183		
20-8217	Streets	\$ 16,800	\$ 16,400	\$ -	\$ 15,245	\$ 68,687	\$ 68,687
20-8218	Drainage						
20-8219	Wastewater Collection						
20-8220	Wastewater Treatment						
20-8221	Water Distribution						
20-8222	Water Production						
	SUBTOTAL SUPPLIES	\$ 42,300	\$ 36,340	\$ 22,340	\$ 79,825.54	\$ 112,402	\$ 112,402
	OPERATIONS						
40-8401	Advertising and Legal Notices	\$ 500					
40-8402	Dues, Memberships, & Licenses						
40-8415	Finance Charges						
40-8403	Fines & Penalties						
40-8404	Government & Misc. Operating	\$ 2,400			\$ 1,662		
40-8405	Permits & Applications						
40-8406	Reimbursable & Deposit Refunds				\$ 50		
40-8407	Special Events	\$ 2,500			\$ 4,557		
40-8408	Subscriptions & Publications						

40-8409	Travel & Training				\$ 302	\$ 600	\$ 600
40-8410	Streets						
40-8411	Drainage						
40-8411	Water Distribution						
40-8412	Water Production						
40-8413	Wastewater Collection						
40-8414	Wastewater Treatment						
	<i>SUBTOTAL OPERATIONS</i>	\$ 5,400	\$ -	\$ -	\$ 6,570.67	\$ 600	\$ 600
	<u>UTILITIES</u>						
30-8301	Communication Services		\$ 1,009	\$ 13,200	\$ 6,942	\$ 28,800	\$ 28,800
30-8302	Electricity		\$ 4,429	\$ 30,000	\$ 45,777	\$ 30,000	\$ 30,000
30-8303	Natural Gas		\$ 230	\$ 2,400	\$ 2,327	\$ 2,400	\$ 2,400
30-8304	Telephone - Landline		\$ 1,507	\$ 6,200	\$ 8,525	\$ 5,016	\$ 5,016
30-8305	Telephone - Mobile		\$ 500				
30-8306	Water/Wastewater						
	<i>SUBTOTAL UTILITIES</i>	\$ -	\$ 7,675	\$ 51,800	\$ 63,570.28	\$ 66,216	\$ 66,216
	<u>CONTRACTUAL SERVICES</u>						
40-8401	Consultants & Professionals		\$ 1,200	\$ 1,200	\$ 2,585		
40-8402	Repair & Maintenance	\$ 20,000	\$ 10,000		\$ 1,895	\$ 1,200	\$ 1,200
40-8403	Accounting & Auditor					\$ -	\$ -
40-8404	City Attorney & Legal						
40-8405	City Engineer & Engineering						
40-8406	Communications						
40-8407	Equipment Rental	\$ 1,500	\$ 1,500		\$ 993	\$ 4,800	\$ 4,800
40-8408	Governmental Services						
40-8409	Information Technology (IT)		\$ 4,163	\$ 4,000	\$ 300	\$ 4,600	\$ 4,600

40-8411	Property & Liability			\$ 4,821	\$ -	\$ 4,821	\$ 4,821
40-8412	Solid Waste Collection						
	<i>SUBTOTAL CONTRACTUAL</i>	\$ 21,500	\$ 16,863	\$ 10,021	\$ 5,772.29	\$ 15,421	\$ 15,421
	<u>CAPITAL OUTLAY</u>						
60-8601	Capital Improvements			\$ 5,482	\$ 954		
60-8602	Equipment: Heavy		\$ 20,000			\$ -	\$ -
60-8603	Equipment: Personal						
60-8604	Facilities: City Buildings						
60-8605	Facilities: Parks						
60-8606	Streets	\$ 250,000	\$ 140,000	\$ 67,805	\$ 488,027		
60-8607	Technology: Communication						
60-8608	Technology: Office & Field						
60-8609	Vehicles						
60-8610	Utilities: Drainage						
60-8611	Utilities: Wastewater - Collection						
60-8612	Utilities: Wastewater - Treatment						
60-8613	Utilities: Water Distribution						
60-8614	Utilities: Water Production						
	<i>SUBTOTAL CAPITAL OUTLAY</i>	\$ 250,000	\$ 160,000	\$ 73,287	\$ 488,980.77	\$ -	\$ -
	<u>DEBT SERVICES & TRANSFERS</u>						
70-8701	Transfer to General Fund						
70-8702	Transfer to Debt Service						
70-8703	Transfer to Water Fund						
70-8704	Transfer to Waste Water Fund						
70-8705	Transfer to Solid Waste Fund						
70-8706	Transfer to Drainage Fund						

70-8707	Transfer to Court Security Fund						
70-8708	Transfer to Court Technology Fund						
70-8709	Transfer to Grant Fund						
70-8710	Transfer to Police Seizure (St) Fund						
70-8711	Transfer to Police Seizure (Fed) Fund						
70-8712	Transfer to Tourism Fund						
70-8713	Transfer to Abatement Fund						
70-8714	Transfer to Capital/Equipment Replacement						
70-8715	Transfer to Emergency Disaster Reserve						
70-8716	Transfer to Parks & Roads Donation Fund						
70-8717	Transfer o Personnel Support Fund						
70-8718	Transfer to First Responder Fund						
70-8719	Transfer to Economic Development Fund						
	<i>SUBTOTAL ACCT TRANSFERS</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	DEPARTMENT TOTAL	\$ 319,200	\$ 220,878	\$ 157,448	\$ 700,732	\$ 335,478	\$ 335,478

DEPARTMENT BUDGET SUMMARY							
FISCAL YEAR		FUND		DEPARTMENT			
2015-2016		General		Public Works - Parks, Roads, & Facilities			
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED	%
10	Personnel	\$ -	\$ 56,012	\$ 140,839	\$ 140,839		42.0%
20	Supplies & Maintenance	\$ 22,340	\$ 79,826	\$ 90,062	\$ 112,402		33.5%
20	Operations	\$ -	\$ 6,571	\$ 600	\$ 600		0.2%
30	Utilities	\$ 51,800	\$ 63,570	\$ 14,416	\$ 66,216		19.7%
40	Contractual Services	\$ 10,021	\$ 5,772	\$ 5,400	\$ 15,421		4.6%
60	Capital Outlay	\$ 73,287	\$ 488,981	\$ (73,287)	\$ -		0.0%
70	Debt Services & Transfers	\$ -	\$ -	\$ -	\$ -		0.0%
	TOTAL DEPARTMENT EXPENSES	\$ 157,448	\$ 700,732	\$ 178,030	\$ 335,478		

PERSONNEL DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Public Works	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
10-8100	Salaries and Wages	\$ 98,832	\$ -	\$ 98,832	#DIV/0!
	3 FTE				
10-8101	Payroll Expenses	\$ 2,804	\$ -	\$ 2,804	#DIV/0!
	0.0145 of gross salaries for Medicare				
	\$420 per employee for FUTA (Fed Unemployment Tax)				
	City does not pay into Social Security				
10-8102	Unemployment Insurance	\$ 621	\$ -	\$ 621	#DIV/0!
	Texas Workforce Commission				
	(even year) 0.001 x first 9000.00 earned per employee (\$109/ea)				
	(odd year) 0.023 x first 9000.00 earned per employee (\$207/ea)				
10-8103	Workers Compensation	\$ 2,475	\$ -	\$ 2,475	#DIV/0!
	Determined according to TML's rules, classifications, rates				
	and rating plans divided between departments- single year payment				
	\$825 per employee				
10-8103	Health Insurance	\$ 19,800	\$ -	\$ 19,800	#DIV/0!
	\$550 per month x Number of Employees				
10-8104	Dental Insurance	\$ 1,080	\$ -	\$ 1,080	#DIV/0!

	\$30 per month x number of employees				
10-8105	Life Insurance	\$ 432	\$ -	\$ 432	#DIV/0!
	\$12 per month x number of employees				
10-8106	Retirement - T.M.R.S.	\$ 7,144	\$ -	\$ 7,144	#DIV/0!
	6.71% of gross wages				
10-8107	Stipend (Phone/Auto)	\$ 1,620	\$ -	\$ 1,620	#DIV/0!
	\$45 per month phone stipend for eligible employees				
10-8109	Certificate Pay/Supplemental Duties	\$ 480	\$ -	\$ 480	#DIV/0!
	Pay for Certifications earned				
10-8110	Contract Labor	\$ -	\$ -	\$ -	#DIV/0!
10-8111	Accrued Comp & Vacation	\$ -	\$ -	\$ -	#DIV/0!
10-8112	Overtime	\$ 7,150	\$ -	\$ 7,150	#DIV/0!
	80 hrs per employee				
	24 hrs for Ice Day per employee				
10-8113	Physicals & Gym Memberships	\$ -	\$ -	\$ -	#DIV/0!

SUPPLIES DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Public Works	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
20-8201	Building & Facilities Maintenance	\$ 18,000	\$ 9,600	\$ 8,400	87.5%
	\$500 per month per building (City Hall, Public Safety, PW)				
20-8202	Emergency Response Supplies	\$ -	\$ -	\$ -	#DIV/0!
20-8203	Flowers/Gifts/Plaques	\$ 75	\$ -	\$ 75	#DIV/0!
	\$25 per FTE				
20-8204	Governmental & Misc. Supplies	\$ 2,400	\$ 7,000	\$ (4,600)	-65.7%
	\$200 per month				
20-8205	Ice & Inclement Weather	\$ 5,000	\$ 900	\$ 4,100	455.6%
	40 yards of Ice Control sand				
	3 pallets of Ice Melt (salt)				
20-8206	Medical Supplies	\$ -	\$ -	\$ -	#DIV/0!
20-8207	Minor Equipment: Field (Park Maintenance)	\$ 12,000	\$ -	\$ 12,000	#DIV/0!

	\$1,000 per month for City Parks				
20-8208	Minor Equipment: Office	\$ -	\$ -	\$ -	#DIV/0!
20-8209	MV Fuel	\$ 2,400	\$ 1,800	\$ 600	33.3%
	\$200 per month				
20-8210	MV Repair & Maintenance	\$ 2,400	\$ 2,800	\$ (400)	-14.3%
	\$200 per month				
20-8211	Office Supplies (consumables)	\$ -	\$ -	\$ -	#DIV/0!
20-8212	Operating Supplies (non-consumables)	\$ 1,200	\$ -	\$ 1,200	#DIV/0!
	Street Signs				
20-8213	Postage & Shipping	\$ -	\$ -	\$ -	#DIV/0!
20-8214	Printing & Binding	\$ -	\$ -	\$ -	#DIV/0!
20-8215	Safety Equipment & Supplies	\$ 240	\$ 240	\$ -	0.0%
	\$20 per month				

20-8216	Uniforms	\$ -	\$ -	\$ -	#DIV/0!
20-8217	Streets	\$ 68,687	\$ -	\$ 68,687	#DIV/0!
	Equivient to 1/8 cent sales tax for street maintenance				
	Street maintenance materials, asphalt				
	Traffic Signs				
20-8218	Drainage	\$ -	\$ -	\$ -	#DIV/0!
20-8219	Wastewater Collection	\$ -	\$ -	\$ -	#DIV/0!
20-8220	Wastewater Treatment	\$ -	\$ -	\$ -	#DIV/0!
20-8221	Water Distribution	\$ -	\$ -	\$ -	#DIV/0!
20-8222	Water Production	\$ -	\$ -	\$ -	#DIV/0!

OPERATIONS DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Public Works	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
40-8401	Advertising and Legal Notices	\$ -	\$ -	\$ -	#DIV/0!
40-8402	Dues, Memberships, & Licenses	\$ -	\$ -	\$ -	#DIV/0!
40-8415	Finance Charges	\$ -	\$ -	\$ -	#DIV/0!
40-8403	Fines & Penalties	\$ -	\$ -	\$ -	#DIV/0!
40-8404	Government & Misc. Operating	\$ -	\$ -	\$ -	#DIV/0!
40-8405	Permits & Applications	\$ -	\$ -	\$ -	#DIV/0!
40-8406	Reimbursable & Deposit Refunds	\$ -	\$ -	\$ -	#DIV/0!

40-8407	Special Events	\$ -	\$ -	\$ -	#DIV/0!
40-8408	Subscriptions & Publications	\$ -	\$ -	\$ -	#DIV/0!
40-8409	Travel & Training	\$ 600	\$ -	\$ 600	#DIV/0!
	\$200 per employee				
40-8410	Streets	\$ -	\$ -	\$ -	#DIV/0!
	Tools for Street Repairs				
40-8411	Drainage	\$ -	\$ -	\$ -	#DIV/0!
40-8411	Water Distribution	\$ -	\$ -	\$ -	#DIV/0!
40-8412	Water Production	\$ -	\$ -	\$ -	#DIV/0!

40-8413	Wastewater Collection	\$ -	\$ -	\$ -	#DIV/0!
40-8414	Wastewater Treatment	\$ -	\$ -	\$ -	#DIV/0!

UTILITIES DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Public Works	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
30-8301	Communication Services	\$ 28,800	\$ 13,200	\$ 15,600	118.2%
	Internet (Fiber) - \$1,500 per month	\$ 18,000			
	Internet (T1) - \$1,800 (for six months)	\$ 10,800			
30-8302	Electricity	\$ 30,000	\$ 30,000	\$ -	0.0%
	\$2,500 per month				
30-8303	Natural Gas	\$ 2,400	\$ 2,400	\$ -	0.0%
	\$200 per month				
30-8304	Telephone - Landline	\$ 5,016	\$ 6,200	\$ (1,184)	-19.1%
	Phones (Fiber) - \$418 per month				
30-8305	Telephone - Mobile	\$ -	\$ -	\$ -	#DIV/0!
30-8306	Water/Wastewater	\$ -	\$ -	\$ -	#DIV/0!

CONTRACTUAL DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Public Works	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
40-8401	Consultants & Professionals	\$ -	\$ 1,200	\$ (1,200)	-100.0%
40-8402	Repair & Maintenance	\$ 1,200	\$ -	\$ 1,200	#DIV/0!
	\$100 per month				
40-8403	Accounting & Auditor	\$ -	\$ -	\$ -	#DIV/0!
40-8404	City Attorney & Legal	\$ -	\$ -	\$ -	#DIV/0!
40-8405	City Engineer & Engineering	\$ -	\$ -	\$ -	#DIV/0!
40-8406	Communications	\$ -	\$ -	\$ -	#DIV/0!
40-8407	Equipment Rental	\$ 4,800	\$ -	\$ 4,800	#DIV/0!
	\$400 per month				

40-8408	Governmental Services	\$ -	\$ -	\$ -	#DIV/0!
40-8409	Information Technology (IT)	\$ 4,600	\$ 4,000	\$ 600	15.0%
	Share of City IT Contract - \$4,000				
	Additional IT Services - \$600				
40-8411	Property & Liability	\$ 4,821	\$ 4,821	\$ -	0.0%
	Share of TML Insurance				
40-8412	Solid Waste Collection	\$ -	\$ -	\$ -	#DIV/0!

Debt Service

FY 2015-2016

DEPARTMENT GOALS & OBJECTIVES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-16		Debt Service		Debt Service	
Mission Statement					
Expenditure Summary	FY 2016				
Personnel	\$ -				
Supplies & Maintenance	\$ -				
Operations	\$ -				
Utilities	\$ -				
Contractual Services	\$ -				
Capital Outlay	\$ -				
Debt Services & Transfers	\$ 591,448				
Department Total	\$ 591,448				
MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:			FY 2015		
Make annual debt service payments					
MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:			FY 2016 Projection		
Make annual debt service payments					
Set up direct deposit from Parker County Appraisal District					

DEPARTMENT BUDGET OVERVIEW							
FISCAL YEAR		FUND		DEPARTMENT			
2015-2016		Debt Service		Debt Service			
				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED YEAR END	FY 2015-2016 BUDGET PROPOSED	FY 2015-2016 BUDGET APPROVED
	<u>PERSONNEL</u>						
10-8100	Salaries and Wages						
10-8101	Payroll Expenses						
10-8102	Unemployment Insurance						
	<i>SUBTOTAL PERSONNEL</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>SUPPLIES & MAINTENANCE</u>						
20-8201	Building & Facilities Maintenance						
20-8202	Emergency Response Supplies						
20-8203	Flowers/Gifts/Plaques						
20-8204	Governmental & Misc. Supplies						
	<i>SUBTOTAL SUPPLIES</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>OPERATIONS</u>						
40-8401	Advertising and Legal Notices						
40-8402	Dues, Memberships, & Licenses						
40-8415	Finance Charges						
40-8403	Fines & Penalties						
40-8404	Government & Misc. Operating						
40-8405	Permits & Applications						
40-8406	Reimbursable & Deposit Refunds						
	<i>SUBTOTAL OPERATIONS</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>UTILITIES</u>						
30-8301	Communication Services						
30-8302	Electricity						
	<i>SUBTOTAL UTILITIES</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	CONTRACTUAL SERVICES						
40-8401	Consultants & Professionals						
40-8402	Repair & Maintenance						
40-8403	Accounting & Auditor						
40-8404	City Attorney & Legal						
40-8408	Governmental Services						
	SUBTOTAL CONTRACTUAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	CAPITAL OUTLAY						
60-8601	Capital Improvements						
60-8602	Equipment: Heavy						
	SUBTOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	DEBT SERVICES & TRANSFERS						
70-8701	Transfer to General Fund						
70-8702	Transfer to Debt Service			\$ 466,800	\$ 466,800	\$ 591,448	\$ 591,488
70-8703	Transfer to Water Fund						
70-8704	Transfer to Waste Water Fund						
70-8705	Transfer to Solid Waste Fund						
70-8706	Transfer to Drainage Fund						
70-8707	Transfer to Court Security Fund						
70-8708	Transfer to Court Technology Fund						
70-8709	Transfer to Grant Fund						
70-8710	Transfer to Police Seizure (St) Fund						
70-8711	Transfer to Police Seizure (Fed) Fund						
70-8712	Transfer to Tourism Fund						
70-8713	Transfer to Abatement Fund						
70-8714	Transfer to Capital/Equipment Replacement						
70-8715	Transfer to Emergency Disaster Reserve						
70-8716	Transfer to Parks & Roads Donation Fund						
70-8717	Transfer o Personnel Support Fund						
70-8718	Transfer to First Responder Fund						
70-8719	Transfer to Economic Development Fund						
	SUBTOTAL ACCT TRANS	\$ -	\$ -	\$ 466,800	\$ 466,800	\$ 591,448	\$ 591,488
	DEPARTMENT TOTAL	\$ -	\$ -	\$ 466,800	\$ 466,800	\$ 591,448	\$ 591,488

DEPARTMENT BUDGET SUMMARY							
FISCAL YEAR		FUND		DEPARTMENT			
2015-2016		Debt Service		Debt Service			
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED	%
10	Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
20	Supplies & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
20	Operations	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
30	Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
40	Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
60	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
70	Debt Services & Transfers	\$ 466,800	\$ 466,800	\$ 124,648	\$ 591,448	\$ 591,488	100.0%
	TOTAL DEPARTMENT EXPENSES	\$ 466,800	\$ 466,800	\$ 124,648	\$ 591,448	\$ -	

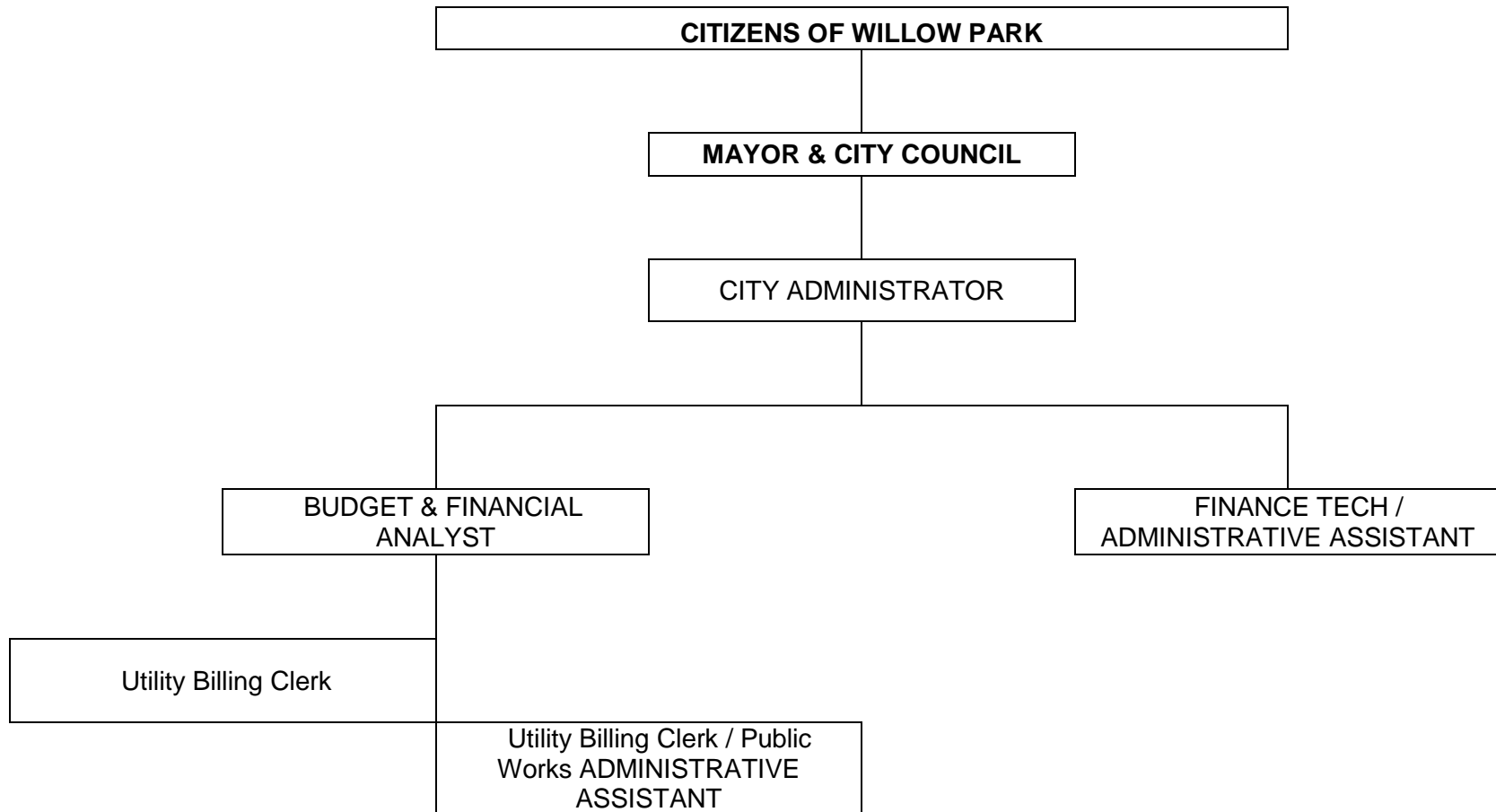
DEBT SERVICE & TRANSFER OUTLAY DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		Debt Service		Debt Service	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
70-8701	Transfer to General Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8702	Transfer to Debt Service	\$ 591,448	\$ 466,800	\$ 124,648	26.7%
	Series 2010 - General Fund Portion	\$ 68,025			
	Series 2012 - General Fund Portion	\$ 415,900			
	2014 - Capital/Vehcile Financing	\$ 4,444			
	2015 - Future Issuance	\$ 74,515			
70-8703	Transfer to Water Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8704	Transfer to Waste Water Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8705	Transfer to Solid Waste Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8706	Transfer to Drainage Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8707	Transfer to Court Security Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8708	Transfer to Court Technology Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8709	Transfer to Grant Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8710	Transfer to Police Seizure (St) Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8711	Transfer to Police Seizure (Fed) Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8712	Transfer to Tourism Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8713	Transfer to Abatement Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8714	Transfer to Capital/Equipment Replacement	\$ -	\$ -	\$ -	#DIV/0!
70-8715	Transfer to Emergency Disaster Reserve	\$ -	\$ -	\$ -	#DIV/0!
70-8716	Transfer to Parks & Roads Donation Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8717	Transfer o Personnel Support Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8718	Transfer to First Responder Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8719	Transfer to Economic Development Fund	\$ -	\$ -	\$ -	#DIV/0!

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Court Security Fund

FY 2015-2016

DEPARTMENT GOALS & OBJECTIVES						
FISCAL YEAR		FUND		DEPARTMENT		
2015-16		Court Security		Court Security		
Mission Statement						
Expenditure Summary		FY 2016		Insert Pie Chart Here		
Personnel	\$	2,400				
Supplies & Maintenance	\$	4,000				
Operations	\$	-				
Utilities	\$	-				
Contractual Services	\$	-				
Capital Outlay	\$	10,000				
Debt Services & Transfers	\$	-				
<i>Department Total</i>	\$	16,400				
MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:				FY 2015		
MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:				FY 2016 Projection		
Remodel municipal court offices						



DEPARTMENT BUDGET OVERVIEW							
FISCAL YEAR		FUND		DEPARTMENT			
2015-2016		Court Security		Court Security			
ACCOUNT NUMBER	ACCOUNT	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	Current Year		Request Year	
				FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED YEAR END	FY 2015-2016 BUDGET PROPOSED	FY 2015-2016 BUDGET APPROVED
	<u>PERSONNEL</u>						
10-8100	Salaries and Wages						
10-8101	Payroll Expenses						
10-8102	Unemployment Insurance						
10-8103	Workers Compensation						
10-8103	Health Insurance						
10-8104	Dental Insurance						
10-8105	Life Insurance						
10-8106	Retirement - T.M.R.S.						
10-8107	Auto Allowance						
10-8109	Certificate Pay/Supplemental Duties						
10-8110	Contract Labor					\$ 2,400	\$ 2,400
10-8111	Accrued Comp & Vacation						
10-8112	Overtime						
10-8113	Physicals & Gym Memberships						
	<i>SUBTOTAL PERSONNEL</i>	\$ -	\$ -	\$ -	\$ -	\$ 2,400	\$ 2,400
	<u>SUPPLIES & MAINTENANCE</u>						
20-8201	Building & Facilities Maintenance						
20-8202	Emergency Response Supplies						
20-8203	Flowers/Gifts/Plaques						
20-8204	Governmental & Misc. Supplies					\$ 4,000	\$ 4,000
20-8205	Ice & Inclement Weather						

20-8206	Medical Supplies						
20-8207	Minor Equipment: Field						
20-8208	Minor Equipment: Office						
20-8209	MV Fuel						
20-8210	MV Repair & Maintenance						
20-8211	Office Supplies (consumables)						
20-8212	Operating Supplies (non-consumables)						
20-8213	Postage & Shipping						
20-8214	Printing & Binding						
20-8215	Safety Equipment & Supplies						
20-8216	Uniforms						
20-8217	Streets						
20-8218	Drainage						
20-8219	Wastewater Collection						
20-8220	Wastewater Treatment						
20-8221	Water Distribution						
20-8222	Water Production						
	SUBTOTAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000
	OPERATIONS						
40-8401	Advertising and Legal Notices						
40-8402	Dues, Memberships, & Licenses						
40-8415	Finance Charges						
40-8403	Fines & Penalties						
40-8404	Government & Misc. Operating						
40-8405	Permits & Applications						
40-8406	Reimbursable & Deposit Refunds						
40-8407	Special Events						
40-8408	Subscriptions & Publications						

40-8409	Travel & Training						
40-8410	Streets						
40-8411	Drainage						
40-8411	Water Distribution						
40-8412	Water Production						
40-8413	Wastewater Collection						
40-8414	Wastewater Treatment						
	SUBTOTAL OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	UTILITIES						
30-8301	Communication Services						
30-8302	Electricity						
30-8303	Natural Gas						
30-8304	Telephone - Landline						
30-8305	Telephone - Mobile						
30-8306	Water/Wastewater						
	SUBTOTAL UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	CONTRACTUAL SERVICES						
40-8401	Consultants & Professionals						
40-8402	Repair & Maintenance						
40-8403	Accounting & Auditor						
40-8404	City Attorney & Legal						
40-8405	City Engineer & Engineering						
40-8406	Communications						
40-8407	Equipment Rental						
40-8408	Governmental Services						
40-8409	Information Technology (IT)						
40-8411	Property & Liability						
40-8412	Solid Waste Collection						
	SUBTOTAL CONTRACTUAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	<u>CAPITAL OUTLAY</u>						
60-8601	Capital Improvements						
60-8602	Equipment: Heavy						
60-8603	Equipment: Personal						
60-8604	Facilities: City Buildings					\$ 10,000	\$ 10,000
60-8605	Facilities: Parks						
60-8606	Streets						
60-8607	Technology: Communication						
60-8608	Technology: Office & Field						
60-8609	Vehicles						
60-8610	Utilities: Drainage						
60-8611	Utilities: Wastewater - Collection						
60-8612	Utilities: Wastewater - Treatment						
60-8613	Utilities: Water Distribution						
60-8614	Utilities: Water Production						
	<u>SUBTOTAL CAPITAL OUTLAY</u>	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
	<u>DEBT SERVICES & TRANSFERS</u>						
70-8701	Transfer to General Fund						
70-8702	Transfer to Debt Service						
70-8703	Transfer to Water Fund						
70-8704	Transfer to Waste Water Fund						
70-8705	Transfer to Solid Waste Fund						
70-8706	Transfer to Drainage Fund						
70-8707	Transfer to Court Security Fund						
70-8708	Transfer to Court Technology Fund						
70-8709	Transfer to Grant Fund						
70-8710	Transfer to Police Seizure (St) Fund						
70-8711	Transfer to Police Seizure (Fed) Fund						

70-8712	Transfer to Tourism Fund						
70-8713	Transfer to Abatement Fund						
70-8714	Transfer to Capital/Equipment Replacement						
70-8715	Transfer to Emergency Disaster Reserve						
70-8716	Transfer to Parks & Roads Donation Fund						
70-8717	Transfer o Personnel Support Fund						
70-8718	Transfer to First Responder Fund						
70-8719	Transfer to Economic Development Fund						
	<i>SUBTOTAL ACCT TRANS</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	DEPARTMENT TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 16,400	\$ 16,400

DEPARTMENT BUDGET SUMMARY							
FISCAL YEAR		FUND		DEPARTMENT			
2015-2016		General		Court Security			
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED	%
10	Personnel	\$ -	\$ -	\$ 2,400	\$ 2,400	\$ 2,400	14.6%
20	Supplies & Maintenance	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	24.4%
20	Operations	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
30	Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
40	Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
60	Capital Outlay	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	61.0%
70	Debt Services & Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	TOTAL DEPARTMENT EXPENSES	\$ -	\$ -	\$ 16,400	\$ 16,400	\$ 16,400	

PERSONNEL DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Court Security	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
10-8100	Salaries and Wages	\$ -	\$ -	\$ -	#DIV/0!
10-8101	Payroll Expenses	\$ -	\$ -	\$ -	#DIV/0!
10-8102	Unemployment Insurance	\$ -	\$ -	\$ -	#DIV/0!
10-8103	Workers Compensation	\$ -	\$ -	\$ -	#DIV/0!
10-8103	Health Insurance	\$ -	\$ -	\$ -	#DIV/0!
10-8104	Dental Insurance	\$ -	\$ -	\$ -	#DIV/0!
10-8105	Life Insurance	\$ -	\$ -	\$ -	#DIV/0!
10-8106	Retirement - T.M.R.S.	\$ -	\$ -	\$ -	#DIV/0!
10-8107	Auto Allowance	\$ -	\$ -	\$ -	#DIV/0!
10-8109	Certificate Pay/Supplemental Duties	\$ -	\$ -	\$ -	#DIV/0!
	Pay for Certifications earned				
10-8110	Contract Labor	\$ 2,400	\$ -	\$ 2,400	#DIV/0!
	Baliff Duty				
	\$25/hr				
10-8111	Accrued Comp & Vacation	\$ -	\$ -	\$ -	#DIV/0!
10-8112	Overtime	\$ -	\$ -	\$ -	#DIV/0!
10-8113	Physicals & Gym Memberships	\$ -	\$ -	\$ -	#DIV/0!

SUPPLIES DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Court Security	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
20-8201	Building & Facilities Maintenance	\$ -	\$ -	\$ -	#DIV/0!
20-8202	Emergency Response Supplies	\$ -	\$ -	\$ -	#DIV/0!
20-8203	Flowers/Gifts/Plaques	\$ -	\$ -	\$ -	#DIV/0!
20-8204	Governmental & Misc. Supplies	\$ 4,000	\$ -	\$ 4,000	#DIV/0!
	Cardinal/Badge Software				
20-8205	Ice & Inclement Weather	\$ -	\$ -	\$ -	#DIV/0!
20-8206	Medical Supplies	\$ -	\$ -	\$ -	#DIV/0!
20-8207	Minor Equipment: Field	\$ -	\$ -	\$ -	#DIV/0!
20-8208	Minor Equipment: Office	\$ -	\$ -	\$ -	#DIV/0!
20-8209	MV Fuel	\$ -	\$ -	\$ -	#DIV/0!
20-8210	MV Repair & Maintenance	\$ -	\$ -	\$ -	#DIV/0!
20-8211	Office Supplies (consumables)	\$ -	\$ -	\$ -	#DIV/0!
20-8212	Operating Supplies (non-consumables)	\$ -	\$ -	\$ -	#DIV/0!
20-8213	Postage & Shipping	\$ -	\$ -	\$ -	#DIV/0!
20-8214	Printing & Binding	\$ -	\$ -	\$ -	#DIV/0!
20-8215	Safety Equipment & Supplies	\$ -	\$ -	\$ -	#DIV/0!
20-8216	Uniforms	\$ -	\$ -	\$ -	#DIV/0!
20-8217	Streets	\$ -	\$ -	\$ -	#DIV/0!
20-8218	Drainage	\$ -	\$ -	\$ -	#DIV/0!
20-8219	Wastewater Collection	\$ -	\$ -	\$ -	#DIV/0!
20-8220	Wastewater Treatment	\$ -	\$ -	\$ -	#DIV/0!
20-8221	Water Distribution	\$ -	\$ -	\$ -	#DIV/0!
20-8222	Water Production	\$ -	\$ -	\$ -	#DIV/0!

UTILITIES DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Court Security	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
30-8301	Communication Services	\$ -	\$ -	\$ -	#DIV/0!
30-8302	Electricity	\$ -	\$ -	\$ -	#DIV/0!
30-8303	Natural Gas	\$ -	\$ -	\$ -	#DIV/0!
30-8304	Telephone - Landline	\$ -	\$ -	\$ -	#DIV/0!
30-8305	Telephone - Mobile	\$ -	\$ -	\$ -	#DIV/0!
30-8306	Water/Wastewater	\$ -	\$ -	\$ -	#DIV/0!

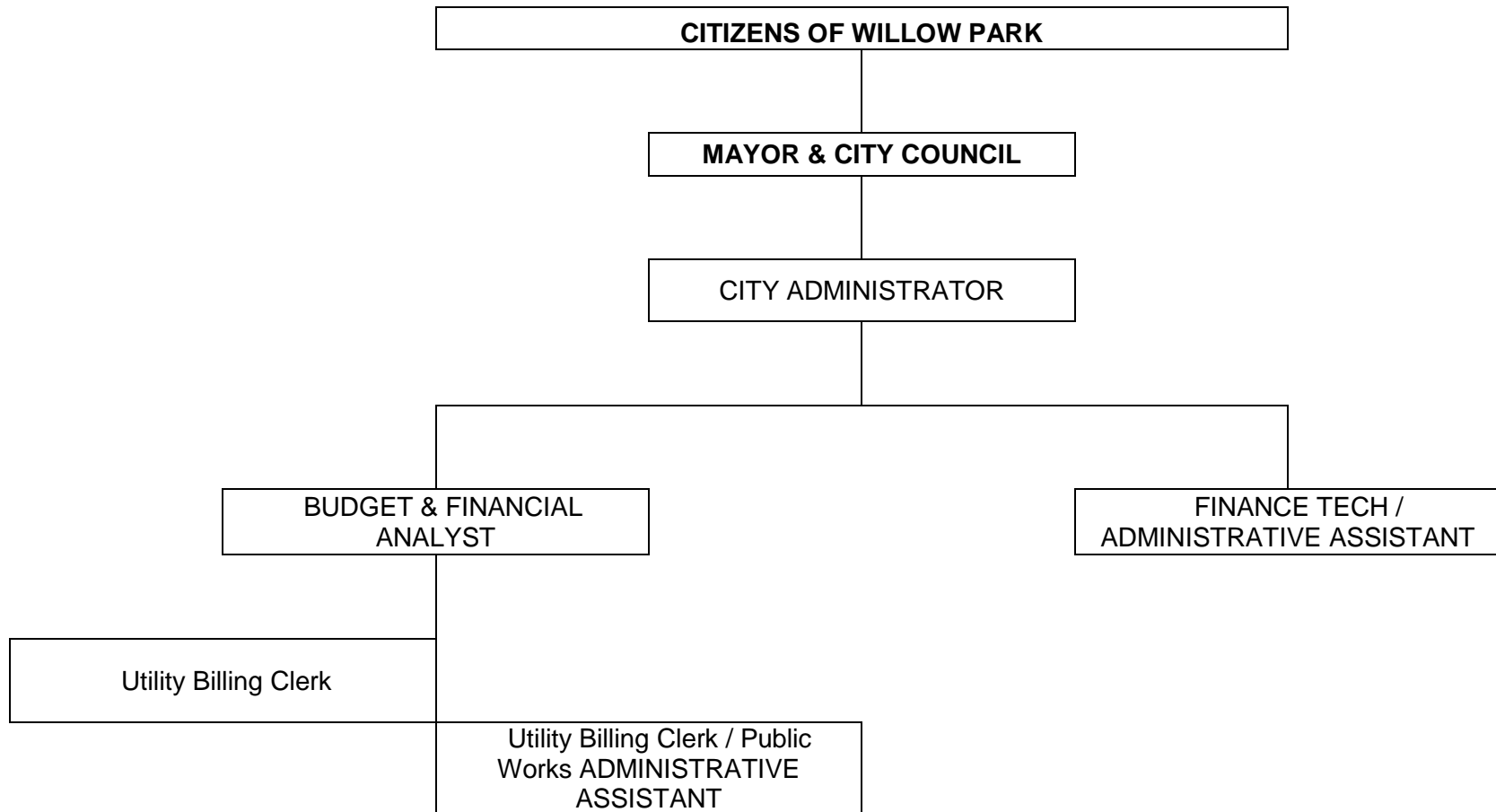
CAPITAL OUTLAY DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Court Security	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
60-8601	Capital Improvements	\$ -	\$ -	\$ -	#DIV/0!
60-8602	Equipment: Heavy	\$ -	\$ -	\$ -	#DIV/0!
60-8603	Equipment: Personal	\$ -	\$ -	\$ -	#DIV/0!
60-8604	Facilities: City Buildings	\$ 10,000	\$ -	\$ 10,000	#DIV/0!
	Court Office remodel				
60-8605	Facilities: Parks	\$ -	\$ -	\$ -	#DIV/0!
60-8606	Streets	\$ -	\$ -	\$ -	#DIV/0!
60-8607	Technology: Communication	\$ -	\$ -	\$ -	#DIV/0!
60-8608	Technology: Office & Field	\$ -	\$ -	\$ -	#DIV/0!
60-8609	Vehicles	\$ -	\$ -	\$ -	#DIV/0!
60-8610	Utilities: Drainage	\$ -	\$ -	\$ -	#DIV/0!
60-8611	Utilities: Wastewater - Collection	\$ -	\$ -	\$ -	#DIV/0!
60-8612	Utilities: Wastewater - Treatment	\$ -	\$ -	\$ -	#DIV/0!
60-8613	Utilities: Water Distribution	\$ -	\$ -	\$ -	#DIV/0!
60-8614	Utilities: Water Production	\$ -	\$ -	\$ -	#DIV/0!

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Court Technology Fund

FY 2015-2016

DEPARTMENT GOALS & OBJECTIVES						
FISCAL YEAR		FUND		DEPARTMENT		
2015-16		Court Technology		Court Technology		
Mission Statement						
Expenditure Summary		FY 2016		Insert Pie Chart Here		
Personnel	\$	-				
Supplies & Maintenance	\$	2,100				
Operations	\$	-				
Utilities	\$	-				
Contractual Services	\$	7,100				
Capital Outlay	\$	10,000				
Debt Services & Transfers	\$	-				
<i>Department Total</i>		\$	19,200			
MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:				FY 2015		
MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:				FY 2016 Projection		
Remodel municipal court offices						



DEPARTMENT BUDGET OVERVIEW							
FISCAL YEAR		FUND		DEPARTMENT			
2015-2016		Court Technology		Court Technology			
ACCOUNT NUMBER	ACCOUNT	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	Current Year		Request Year	
				FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED YEAR END	FY 2015-2016 BUDGET PROPOSED	FY 2015-2016 BUDGET APPROVED
	<u>PERSONNEL</u>						
10-8100	Salaries and Wages						
10-8101	Payroll Expenses						
10-8102	Unemployment Insurance						
10-8103	Workers Compensation						
10-8103	Health Insurance						
10-8104	Dental Insurance						
10-8105	Life Insurance						
10-8106	Retirement - T.M.R.S.						
10-8107	Auto Allowance						
10-8109	Certificate Pay/Supplemental Duties						
10-8110	Contract Labor						
10-8111	Accrued Comp & Vacation						
10-8112	Overtime						
10-8113	Physicals & Gym Memberships						
	<i>SUBTOTAL PERSONNEL</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>SUPPLIES & MAINTENANCE</u>						
20-8201	Building & Facilities Maintenance						
20-8202	Emergency Response Supplies						
20-8203	Flowers/Gifts/Plaques						
20-8204	Governmental & Misc. Supplies					\$ 2,100	\$ 2,100
20-8205	Ice & Inclement Weather						
20-8206	Medical Supplies						
20-8207	Minor Equipment: Field						
20-8208	Minor Equipment: Office						

20-8209	MV Fuel						
20-8210	MV Repair & Maintenance						
20-8211	Office Supplies (consumables)						
20-8212	Operating Supplies (non-consumables)						
20-8213	Postage & Shipping						
20-8214	Printing & Binding						
20-8215	Safety Equipment & Supplies						
20-8216	Uniforms						
20-8217	Streets						
20-8218	Drainage						
20-8219	Wastewater Collection						
20-8220	Wastewater Treatment						
20-8221	Water Distribution						
20-8222	Water Production						
	SUBTOTAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 2,100	\$ 2,100
	OPERATIONS						
40-8401	Advertising and Legal Notices						
40-8402	Dues, Memberships, & Licenses						
40-8415	Finance Charges						
40-8403	Fines & Penalties						
40-8404	Government & Misc. Operating						
40-8405	Permits & Applications						
40-8406	Reimbursable & Deposit Refunds						
40-8407	Special Events						
40-8408	Subscriptions & Publications						
40-8409	Travel & Training						
40-8410	Streets						
40-8411	Drainage						
40-8411	Water Distribution						

40-8412	Water Production						
40-8413	Wastewater Collection						
40-8414	Wastewater Treatment						
	SUBTOTAL OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	UTILITIES						
30-8301	Communication Services						
30-8302	Electricity						
30-8303	Natural Gas						
30-8304	Telephone - Landline						
30-8305	Telephone - Mobile						
30-8306	Water/Wastewater						
	SUBTOTAL UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	CONTRACTUAL SERVICES						
40-8401	Consultants & Professionals						
40-8402	Repair & Maintenance						
40-8403	Accounting & Auditor						
40-8404	City Attorney & Legal						
40-8405	City Engineer & Engineering						
40-8406	Communications						
40-8407	Equipment Rental						
40-8408	Governmental Services						
40-8409	Information Technology (IT)					\$ 7,100	\$ 7,100
40-8411	Property & Liability						
40-8412	Solid Waste Collection						
	SUBTOTAL CONTRACTUAL	\$ -	\$ -	\$ -	\$ -	\$ 7,100	\$ 7,100

	<u>CAPITAL OUTLAY</u>						
60-8601	Capital Improvements						
60-8602	Equipment: Heavy						
60-8603	Equipment: Personal						
60-8604	Facilities: City Buildings					\$ 10,000	\$ 10,000
60-8605	Facilities: Parks						
60-8606	Streets						
60-8607	Technology: Communication						
60-8608	Technology: Office & Field						
60-8609	Vehicles						
60-8610	Utilities: Drainage						
60-8611	Utilities: Wastewater - Collection						
60-8612	Utilities: Wastewater - Treatment						
60-8613	Utilities: Water Distribution						
60-8614	Utilities: Water Production						
	<u>SUBTOTAL CAPITAL OUTLAY</u>	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
	<u>DEBT SERVICES & TRANSFERS</u>						
70-8701	Transfer to General Fund						
70-8702	Transfer to Debt Service						
70-8703	Transfer to Water Fund						
70-8704	Transfer to Waste Water Fund						
70-8705	Transfer to Solid Waste Fund						
70-8706	Transfer to Drainage Fund						
70-8707	Transfer to Court Security Fund						
70-8708	Transfer to Court Technology Fund						
70-8709	Transfer to Grant Fund						
70-8710	Transfer to Police Seizure (St) Fund						
70-8711	Transfer to Police Seizure (Fed) Fund						

70-8712	Transfer to Tourism Fund						
70-8713	Transfer to Abatement Fund						
70-8714	Transfer to Capital/Equipment Replacement						
70-8715	Transfer to Emergency Disaster Reserve						
70-8716	Transfer to Parks & Roads Donation Fund						
70-8717	Transfer o Personnel Support Fund						
70-8718	Transfer to First Responder Fund						
70-8719	Transfer to Economic Development Fund						
	<i>SUBTOTAL ACCT TRANS</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	DEPARTMENT TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 19,200	\$ 19,200

DEPARTMENT BUDGET SUMMARY							
FISCAL YEAR		FUND		DEPARTMENT			
2015-2016		General		Court Technology			
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED	%
10	Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
20	Supplies & Maintenance	\$ -	\$ -	\$ 2,100	\$ 2,100	\$ 2,100	10.9%
20	Operations	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
30	Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
40	Contractual Services	\$ -	\$ -	\$ 7,100	\$ 7,100	\$ 7,100	37.0%
60	Capital Outlay	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	52.1%
70	Debt Services & Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	TOTAL DEPARTMENT EXPENSES	\$ -	\$ -	\$ 19,200	\$ 19,200	\$ 19,200	

SUPPLIES DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Court Technology	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
20-8201	Building & Facilities Maintenance	\$ -	\$ -	\$ -	#DIV/0!
20-8202	Emergency Response Supplies	\$ -	\$ -	\$ -	#DIV/0!
20-8203	Flowers/Gifts/Plaques	\$ -	\$ -	\$ -	#DIV/0!
20-8204	Governmental & Misc. Supplies	\$ 2,100	\$ -	\$ 2,100	#DIV/0!
	Cardinal/Badge Software				
20-8205	Ice & Inclement Weather	\$ -	\$ -	\$ -	#DIV/0!
20-8206	Medical Supplies	\$ -	\$ -	\$ -	#DIV/0!
20-8207	Minor Equipment: Field	\$ -	\$ -	\$ -	#DIV/0!
20-8208	Minor Equipment: Office	\$ -	\$ -	\$ -	#DIV/0!
20-8209	MV Fuel	\$ -	\$ -	\$ -	#DIV/0!
20-8210	MV Repair & Maintenance	\$ -	\$ -	\$ -	#DIV/0!
20-8211	Office Supplies (consumables)	\$ -	\$ -	\$ -	#DIV/0!
20-8212	Operating Supplies (non-consumables)	\$ -	\$ -	\$ -	#DIV/0!
20-8213	Postage & Shipping	\$ -	\$ -	\$ -	#DIV/0!
20-8214	Printing & Binding	\$ -	\$ -	\$ -	#DIV/0!
20-8215	Safety Equipment & Supplies	\$ -	\$ -	\$ -	#DIV/0!
20-8216	Uniforms	\$ -	\$ -	\$ -	#DIV/0!
20-8217	Streets	\$ -	\$ -	\$ -	#DIV/0!
20-8218	Drainage	\$ -	\$ -	\$ -	#DIV/0!
20-8219	Wastewater Collection	\$ -	\$ -	\$ -	#DIV/0!
20-8220	Wastewater Treatment	\$ -	\$ -	\$ -	#DIV/0!
20-8221	Water Distribution	\$ -	\$ -	\$ -	#DIV/0!
20-8222	Water Production	\$ -	\$ -	\$ -	#DIV/0!

CONTRACTUAL DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Court Technology	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
40-8401	Consultants & Professionals	\$ -	\$ -	\$ -	#DIV/0!
40-8402	Repair & Maintenance	\$ -	\$ -	\$ -	#DIV/0!
40-8403	Accounting & Auditor	\$ -	\$ -	\$ -	#DIV/0!
40-8404	City Attorney & Legal	\$ -	\$ -	\$ -	#DIV/0!
40-8405	City Engineer & Engineering	\$ -	\$ -	\$ -	#DIV/0!
40-8406	Communications	\$ -	\$ -	\$ -	#DIV/0!
40-8407	Equipment Rental	\$ -	\$ -	\$ -	#DIV/0!
40-8408	Governmental Services	\$ -	\$ -	\$ -	#DIV/0!
40-8409	Information Technology (IT)	\$ 7,100	\$ -	\$ 7,100	#DIV/0!
	Share of City IT contract				
40-8411	Property & Liability	\$ -	\$ -	\$ -	#DIV/0!
40-8412	Solid Waste Collection	\$ -	\$ -	\$ -	#DIV/0!

CAPITAL OUTLAY DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Court Technology	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
60-8601	Capital Improvements	\$ -	\$ -	\$ -	#DIV/0!
60-8602	Equipment: Heavy	\$ -	\$ -	\$ -	#DIV/0!
60-8603	Equipment: Personal	\$ -	\$ -	\$ -	#DIV/0!
60-8604	Facilities: City Buildings	\$ 10,000	\$ -	\$ 10,000	#DIV/0!
	Court Office remodel				
60-8605	Facilities: Parks	\$ -	\$ -	\$ -	#DIV/0!
60-8606	Streets	\$ -	\$ -	\$ -	#DIV/0!
60-8607	Technology: Communication	\$ -	\$ -	\$ -	#DIV/0!
60-8608	Technology: Office & Field	\$ -	\$ -	\$ -	#DIV/0!
60-8609	Vehicles	\$ -	\$ -	\$ -	#DIV/0!
60-8610	Utilities: Drainage	\$ -	\$ -	\$ -	#DIV/0!
60-8611	Utilities: Wastewater - Collection	\$ -	\$ -	\$ -	#DIV/0!
60-8612	Utilities: Wastewater - Treatment	\$ -	\$ -	\$ -	#DIV/0!
60-8613	Utilities: Water Distribution	\$ -	\$ -	\$ -	#DIV/0!
60-8614	Utilities: Water Production	\$ -	\$ -	\$ -	#DIV/0!

Tourism & Special Events Fund

FY 2015-2016

DEPARTMENT GOALS & OBJECTIVES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		Tourism & Special Events		Tourism & Special Events	
Mission Statement					
Expenditure Summary	FY 2016			Insert Pie Chart Here	
Personnel	\$ -				
Supplies & Maintenance	\$ 7,500				
Operations	\$ 7,500				
Utilities	\$ -				
Contractual Services	\$ -				
Capital Outlay	\$ 10,000				
Debt Services & Transfers	\$ -				
<i>Department Total</i>	\$ 25,000				
MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:			FY 2015		
Funded 2015 Parkfest					
MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:			FY 2016 Projection		
Fund 2016 Parkfest					

DEPARTMENT BUDGET SUMMARY							
FISCAL YEAR		FUND		DEPARTMENT			
2015-2016		Tourism & Special Events		Tourism & Special Events			
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED	%
10	Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
20	Supplies & Maintenance	\$ -	\$ -	\$ 7,500	\$ 7,500	\$ 7,500	30.0%
20	Operations	\$ -	\$ -	\$ 7,500	\$ 7,500	\$ 7,500	30.0%
30	Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
40	Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
60	Capital Outlay	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	40.0%
70	Debt Services & Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	TOTAL DEPARTMENT EXPENSES	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	

SUPPLIES DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Tourism & Special Events	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
20-8201	Building & Facilities Maintenance	\$ -	\$ -	\$ -	#DIV/0!
20-8202	Emergency Response Supplies	\$ -	\$ -	\$ -	#DIV/0!
20-8203	Flowers/Gifts/Plaques	\$ -	\$ -	\$ -	#DIV/0!
20-8204	Governmental & Misc. Supplies	\$ 7,500	\$ -	\$ 7,500	#DIV/0!
	Tourism & Marketing Grants				
20-8205	Ice & Inclement Weather	\$ -	\$ -	\$ -	#DIV/0!
20-8206	Medical Supplies	\$ -	\$ -	\$ -	#DIV/0!
20-8207	Minor Equipment: Field	\$ -	\$ -	\$ -	#DIV/0!
20-8208	Minor Equipment: Office	\$ -	\$ -	\$ -	#DIV/0!
20-8209	MV Fuel	\$ -	\$ -	\$ -	#DIV/0!
20-8210	MV Repair & Maintenance	\$ -	\$ -	\$ -	#DIV/0!
20-8211	Office Supplies (consumables)	\$ -	\$ -	\$ -	#DIV/0!
20-8212	Operating Supplies (non-consumables)	\$ -	\$ -	\$ -	#DIV/0!
20-8213	Postage & Shipping	\$ -	\$ -	\$ -	#DIV/0!
20-8214	Printing & Binding	\$ -	\$ -	\$ -	#DIV/0!
20-8215	Safety Equipment & Supplies	\$ -	\$ -	\$ -	#DIV/0!
20-8216	Uniforms	\$ -	\$ -	\$ -	#DIV/0!
20-8217	Streets	\$ -	\$ -	\$ -	#DIV/0!
20-8218	Drainage	\$ -	\$ -	\$ -	#DIV/0!
20-8219	Wastewater Collection	\$ -	\$ -	\$ -	#DIV/0!
20-8220	Wastewater Treatment	\$ -	\$ -	\$ -	#DIV/0!
20-8221	Water Distribution	\$ -	\$ -	\$ -	#DIV/0!
20-8222	Water Production	\$ -	\$ -	\$ -	#DIV/0!

OPERATIONS DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Tourism & Special Events	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
40-8401	Advertising and Legal Notices	\$ -	\$ -	\$ -	#DIV/0!
40-8402	Dues, Memberships, & Licenses	\$ -	\$ -	\$ -	#DIV/0!
40-8415	Finance Charges	\$ -	\$ -	\$ -	#DIV/0!
40-8403	Fines & Penalties	\$ -	\$ -	\$ -	#DIV/0!
40-8404	Government & Misc. Operating	\$ -	\$ -	\$ -	#DIV/0!
40-8405	Permits & Applications	\$ -	\$ -	\$ -	#DIV/0!
40-8406	Reimbursable & Deposit Refunds	\$ -	\$ -	\$ -	#DIV/0!
40-8407	Special Events	\$ 7,500	\$ -	\$ 7,500	#DIV/0!
	Parkfest				
40-8408	Subscriptions & Publications	\$ -	\$ -	\$ -	#DIV/0!
40-8409	Travel & Training	\$ -	\$ -	\$ -	#DIV/0!
40-8410	Streets	\$ -	\$ -	\$ -	#DIV/0!
40-8411	Drainage	\$ -	\$ -	\$ -	#DIV/0!
40-8411	Water Distribution	\$ -	\$ -	\$ -	#DIV/0!
40-8412	Water Production	\$ -	\$ -	\$ -	#DIV/0!
40-8413	Wastewater Collection	\$ -	\$ -	\$ -	#DIV/0!
40-8414	Wastewater Treatment	\$ -	\$ -	\$ -	#DIV/0!

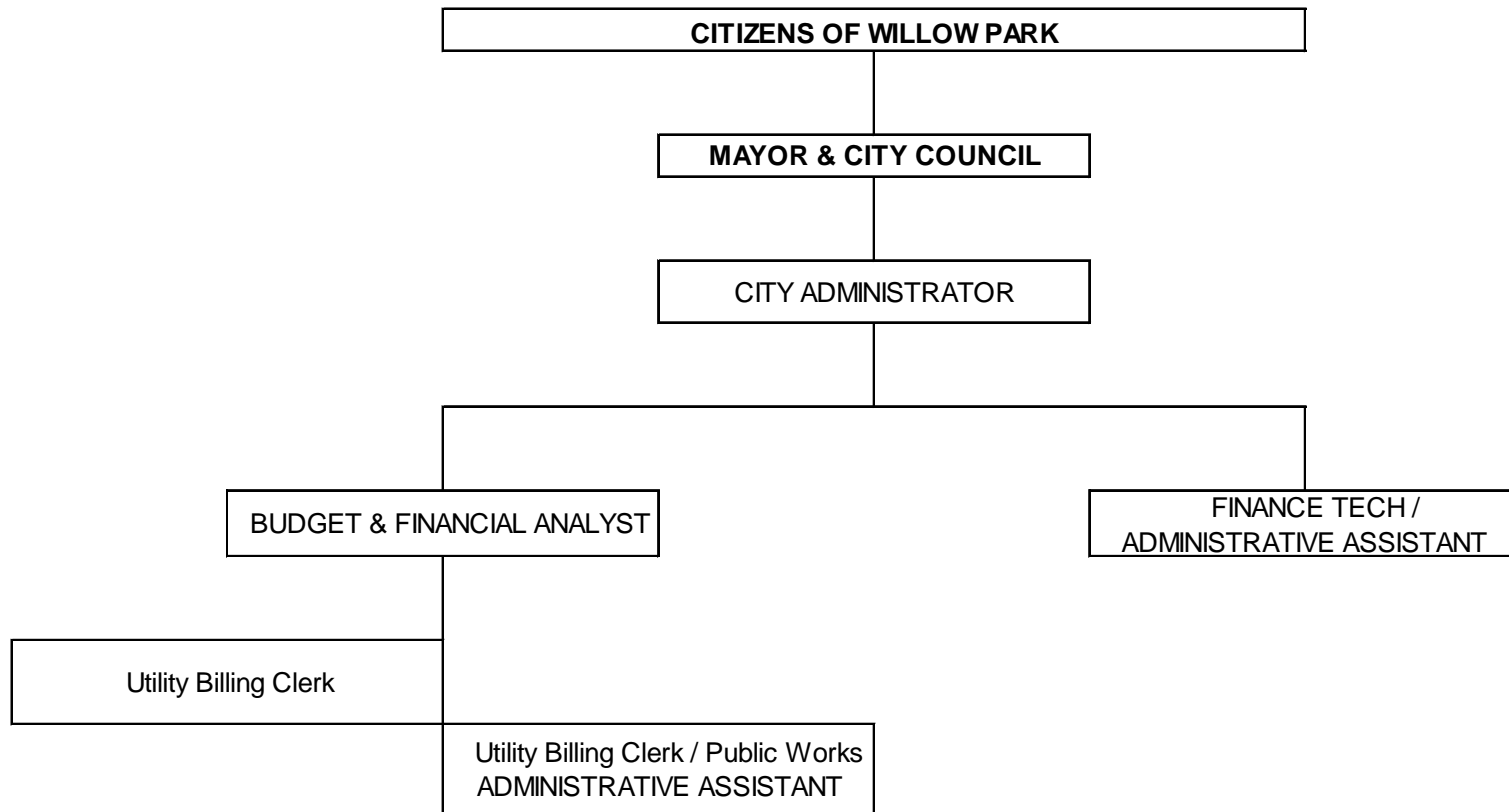
CAPITAL OUTLAY DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Tourism & Special Events	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
60-8601	Capital Improvements	\$ -	\$ -	\$ -	#DIV/0!
60-8602	Equipment: Heavy	\$ -	\$ -	\$ -	#DIV/0!
60-8603	Equipment: Personal	\$ -	\$ -	\$ -	#DIV/0!
60-8604	Facilities: City Buildings	\$ -	\$ -	\$ -	#DIV/0!
60-8605	Facilities: Parks	\$ 10,000	\$ -	\$ 10,000	#DIV/0!
	18" Christmas Tree for Holiday Event (tentative)				
60-8606	Streets	\$ -	\$ -	\$ -	#DIV/0!
60-8607	Technology: Communication	\$ -	\$ -	\$ -	#DIV/0!
60-8608	Technology: Office & Field	\$ -	\$ -	\$ -	#DIV/0!
60-8609	Vehicles	\$ -	\$ -	\$ -	#DIV/0!
60-8610	Utilities: Drainage	\$ -	\$ -	\$ -	#DIV/0!
60-8611	Utilities: Wastewater - Collection	\$ -	\$ -	\$ -	#DIV/0!
60-8612	Utilities: Wastewater - Treatment	\$ -	\$ -	\$ -	#DIV/0!
60-8613	Utilities: Water Distribution	\$ -	\$ -	\$ -	#DIV/0!
60-8614	Utilities: Water Production	\$ -	\$ -	\$ -	#DIV/0!

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Internal Service Abatement

FY 2015-2016

DEPARTMENT GOALS & OBJECTIVES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-16		Abatement		Abatement	
Mission Statement					
Expenditure Summary		FY 2016			
Personnel	\$	-			
Supplies & Maintenance	\$	-			
Operations	\$	-			
Utilities	\$	-			
Contractual Services	\$	2,500			
Capital Outlay	\$	-			
Debt Services & Transfers	\$	-			
Department Total	\$	2,500			
MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:			FY 2015		



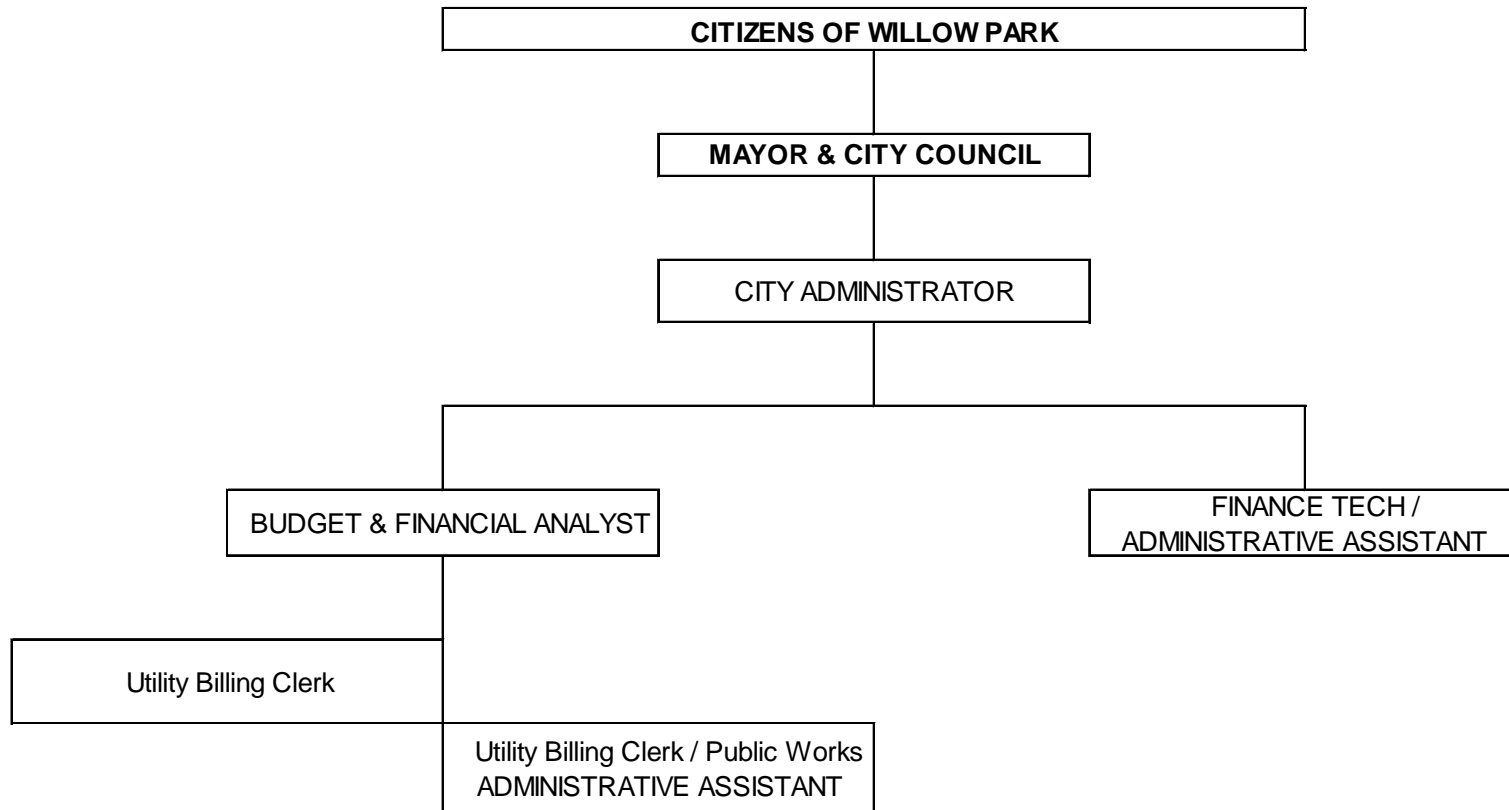
DEPARTMENT BUDGET SUMMARY							
FISCAL YEAR		FUND		DEPARTMENT			
2015-16		Abatement		Abatement			
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED	%
10	Personnel	\$ -	\$ -	\$ -	\$ -		0.0%
20	Supplies & Maintenance	\$ -	\$ -	\$ -	\$ -		0.0%
20	Operations	\$ -	\$ -	\$ -	\$ -		0.0%
30	Utilities	\$ -	\$ -	\$ -	\$ -		0.0%
40	Contractual Services	\$ -	\$ -	\$ 2,500	\$ 2,500		100.0%
60	Capital Outlay	\$ -	\$ -	\$ -	\$ -		0.0%
70	Debt Services & Transfers	\$ -	\$ -	\$ -	\$ -		0.0%
	TOTAL DEPARTMENT EXPENSES	\$ -	\$ -	\$ 2,500	\$ 2,500		

CONTRACTUAL DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General			
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
40-8401	Consultants & Professionals	\$ 2,500	\$ -	\$ 2,500	#DIV/0!
	Court Ordered abatement, debris removal, mowing				
40-8402	Repair & Maintenance	\$ -	\$ -	\$ -	#DIV/0!
40-8403	Accounting & Auditor	\$ -	\$ -	\$ -	#DIV/0!
40-8404	City Attorney & Legal	\$ -	\$ -	\$ -	#DIV/0!
40-8405	City Engineer & Engineering	\$ -	\$ -	\$ -	#DIV/0!
40-8406	Communications	\$ -	\$ -	\$ -	#DIV/0!
40-8407	Equipment Rental	\$ -	\$ -	\$ -	#DIV/0!
40-8408	Governmental Services	\$ -	\$ -	\$ -	#DIV/0!
40-8409	Information Technology (IT)	\$ -	\$ -	\$ -	#DIV/0!
40-8411	Property & Liability	\$ -	\$ -	\$ -	#DIV/0!
40-8412	Solid Waste Collection	\$ -	\$ -	\$ -	#DIV/0!

Internal Service Capital Equipment Replacement

FY 2015-2016

DEPARTMENT GOALS & OBJECTIVES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-16		Capital/Equipment Replacement		Capital/Equipment Replacement	
Mission Statement					
Expenditure Summary		FY 2016			
Personnel	\$	-			
Supplies & Maintenance	\$	-			
Operations	\$	-			
Utilities	\$	-			
Contractual Services	\$	-			
Capital Outlay	\$	10,000			
Debt Services & Transfers	\$	-			
Department Total		\$	10,000		
MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:			FY 2015		
Sale of public works trucks, police CID vehicle, fire brush truck					
MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:			FY 2016 Projection		
Sale of public works trucks, police cars, fire rescue truck					
Replace PW riding mower					



DEPARTMENT BUDGET SUMMARY							
FISCAL YEAR		FUND		DEPARTMENT			
2015-16		Capital Equipment Replacement		Capital Equipment Replacement			
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED	%
10	Personnel	\$ -	\$ -	\$ -	\$ -		0.0%
20	Supplies & Maintenance	\$ -	\$ -	\$ -	\$ -		0.0%
20	Operations	\$ -	\$ -	\$ -	\$ -		0.0%
30	Utilities	\$ -	\$ -	\$ -	\$ -		0.0%
40	Contractual Services	\$ -	\$ -	\$ -	\$ -		0.0%
60	Capital Outlay	\$ -	\$ -	\$ 10,000	\$ 10,000		100.0%
70	Debt Services & Transfers	\$ -	\$ -	\$ -	\$ -		0.0%
	TOTAL DEPARTMENT EXPENSES	\$ -	\$ -	\$ 10,000	\$ 10,000		

CAPITAL OUTLAY DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General			
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
60-8601	Capital Improvements	\$ -	\$ -	\$ -	#DIV/0!
60-8602	Equipment: Heavy	\$ 10,000	\$ -	\$ 10,000	#DIV/0!
	Replace PW riding mower				
60-8603	Equipment: Personal	\$ -	\$ -	\$ -	#DIV/0!
60-8604	Facilities: City Buildings	\$ -	\$ -	\$ -	#DIV/0!
60-8605	Facilities: Parks	\$ -	\$ -	\$ -	#DIV/0!
60-8606	Streets	\$ -	\$ -	\$ -	#DIV/0!
60-8607	Technology: Communication	\$ -	\$ -	\$ -	#DIV/0!
60-8608	Technology: Office & Field	\$ -	\$ -	\$ -	#DIV/0!
60-8609	Vehicles	\$ -	\$ -	\$ -	#DIV/0!
60-8610	Utilities: Drainage	\$ -	\$ -	\$ -	#DIV/0!
60-8611	Utilities: Wastewater - Collection	\$ -	\$ -	\$ -	#DIV/0!
60-8612	Utilities: Wastewater - Treatment	\$ -	\$ -	\$ -	#DIV/0!
60-8613	Utilities: Water Distribution	\$ -	\$ -	\$ -	#DIV/0!
60-8614	Utilities: Water Production	\$ -	\$ -	\$ -	#DIV/0!

Parks & Roads Donation

FY 2015-2016

DEPARTMENT GOALS & OBJECTIVES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-16		Parks & Roads Donation		Parks & Roads Donation	
Mission Statement					
Expenditure Summary	FY 2016				
Personnel	\$ -				
Supplies & Maintenance	\$ -				
Operations	\$ -				
Utilities	\$ -				
Contractual Services	\$ -				
Capital Outlay	\$ -				
Debt Services & Transfers	\$ 500				
Department Total	\$ 500				
MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:			FY 2015		
Inactive in FY 2014-15					
MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:			FY 2016 Projection		
Support Master Gardeners Project					

DEPARTMENT BUDGET SUMMARY							
FISCAL YEAR		FUND		DEPARTMENT			
2015-16		Parks & Roads Donation		Parks & Roads Donation			
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED	%
10	Personnel	\$ -	\$ -	\$ -	\$ -		0.0%
20	Supplies & Maintenance	\$ -	\$ -	\$ -	\$ -		0.0%
20	Operations	\$ -	\$ -	\$ -	\$ -		0.0%
30	Utilities	\$ -	\$ -	\$ -	\$ -		0.0%
40	Contractual Services	\$ -	\$ -	\$ -	\$ -		0.0%
60	Capital Outlay	\$ -	\$ -	\$ -	\$ -		0.0%
70	Debt Services & Transfers	\$ -	\$ -	\$ 500	\$ 500		100.0%
	TOTAL DEPARTMENT EXPENSES	\$ -	\$ -	\$ 500	\$ 500		

DEPT SERVICE & TRANSFER OUTLAY DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		Parks & Roads Donation		Parks & Roads Donation	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
70-8701	Transfer to General Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8702	Transfer to Debt Service	\$ -	\$ -	\$ -	#DIV/0!
70-8703	Transfer to Water Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8704	Transfer to Waste Water Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8705	Transfer to Solid Waste Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8706	Transfer to Drainage Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8707	Transfer to Court Security Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8708	Transfer to Court Technology Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8709	Transfer to Grant Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8710	Transfer to Police Seizure (St) Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8711	Transfer to Police Seizure (Fed) Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8712	Transfer to Tourism Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8713	Transfer to Abatement Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8714	Transfer to Capital/Equipment Replacement	\$ -	\$ -	\$ -	#DIV/0!
70-8715	Transfer to Emergency Disaster Reserve	\$ -	\$ -	\$ -	#DIV/0!
70-8716	Transfer to Parks & Roads Donation Fund	\$ 500	\$ -	\$ 500	#DIV/0!
	Deposit to Fund Balance				
70-8717	Transfer o Personnel Support Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8718	Transfer to First Responder Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8719	Transfer to Economic Development Fund	\$ -	\$ -	\$ -	#DIV/0!

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Internal Service Personnel Support

FY 2015-2016

DEPARTMENT GOALS & OBJECTIVES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-16		Personnel Support		Personnel Support	
Mission Statement					
Expenditure Summary	FY 2016				
Personnel	\$ -				
Supplies & Maintenance	\$ -				
Operations	\$ -				
Utilities	\$ -				
Contractual Services	\$ -				
Capital Outlay	\$ -				
Debt Services & Transfers	\$ 10,770				
Department Total	\$ 10,770				
MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:			FY 2015		
Supported self-funded health insurance					

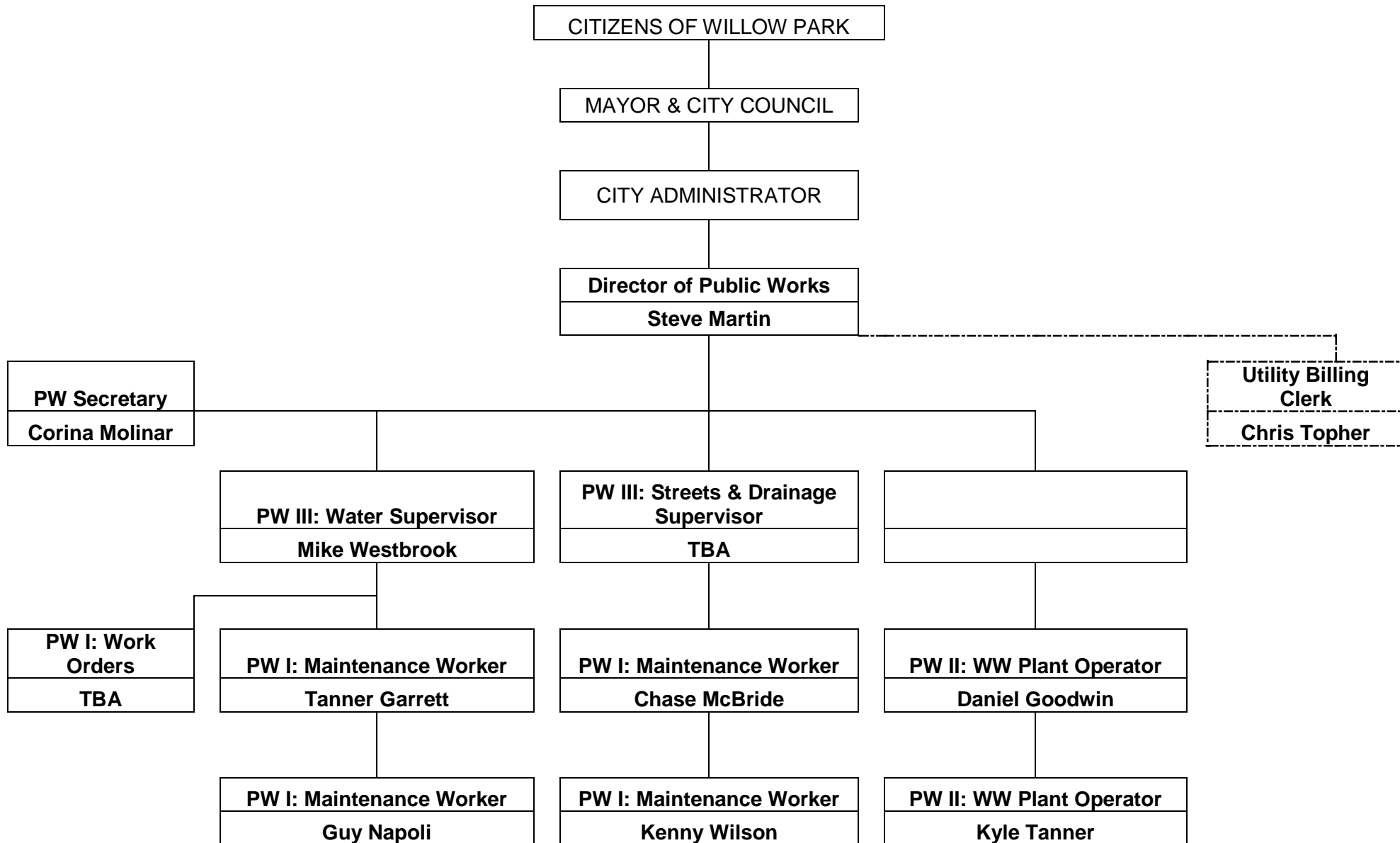
DEPARTMENT BUDGET SUMMARY							
FISCAL YEAR		FUND		DEPARTMENT			
2015-16		Personnel Support		Personnel Support			
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED	%
10	Personnel	\$ -	\$ -	\$ -	\$ -		0.0%
20	Supplies & Maintenance	\$ -	\$ -	\$ -	\$ -		0.0%
20	Operations	\$ -	\$ -	\$ -	\$ -		0.0%
30	Utilities	\$ -	\$ -	\$ -	\$ -		0.0%
40	Contractual Services	\$ -	\$ -	\$ -	\$ -		0.0%
60	Capital Outlay	\$ -	\$ -	\$ -	\$ -		0.0%
70	Debt Services & Transfers	\$ -	\$ -	\$ 10,770	\$ 10,770		100.0%
	TOTAL DEPARTMENT EXPENSES	\$ -	\$ -	\$ 10,770	\$ 10,770		

DEPT SERVICE & TRANSFER OUTLAY DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		Personnel Support		Personnel Support	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
70-8701	Transfer to General Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8702	Transfer to Debt Service	\$ -	\$ -	\$ -	#DIV/0!
70-8703	Transfer to Water Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8704	Transfer to Waste Water Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8705	Transfer to Solid Waste Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8706	Transfer to Drainage Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8707	Transfer to Court Security Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8708	Transfer to Court Technology Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8709	Transfer to Grant Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8710	Transfer to Police Seizure (St) Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8711	Transfer to Police Seizure (Fed) Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8712	Transfer to Tourism Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8713	Transfer to Abatement Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8714	Transfer to Capital/Equipment Replacement	\$ -	\$ -	\$ -	#DIV/0!
70-8715	Transfer to Emergency Disaster Reserve	\$ -	\$ -	\$ -	#DIV/0!
70-8716	Transfer to Parks & Roads Donation Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8717	Transfer o Personnel Support Fund	\$ 10,770	\$ -	\$ 10,770	#DIV/0!
	Deposit to Fund Balance (tentative)				
70-8718	Transfer to First Responder Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8719	Transfer to Economic Development Fund	\$ -	\$ -	\$ -	#DIV/0!

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DEPARTMENT GOALS & OBJECTIVES																					
FISCAL YEAR		FUND		DEPARTMENT																	
2015-2016		Water		Water																	
Mission Statement																					
Expenditure Summary		FY 2016		<div>Water Expenditures by Type</div> <table><thead><tr><th>Category</th><th>Amount</th></tr></thead><tbody><tr><td>Personnel</td><td>\$392,922</td></tr><tr><td>Supplies & Maintenance</td><td>\$304,480</td></tr><tr><td>Operations</td><td>\$255,250</td></tr><tr><td>Utilities</td><td>\$65,850</td></tr><tr><td>Contractual Services</td><td>\$125,000</td></tr><tr><td>Capital Outlay</td><td>\$1,612,000</td></tr><tr><td>Debt Services & Transfers</td><td>\$567,496</td></tr></tbody></table>		Category	Amount	Personnel	\$392,922	Supplies & Maintenance	\$304,480	Operations	\$255,250	Utilities	\$65,850	Contractual Services	\$125,000	Capital Outlay	\$1,612,000	Debt Services & Transfers	\$567,496
Category	Amount																				
Personnel	\$392,922																				
Supplies & Maintenance	\$304,480																				
Operations	\$255,250																				
Utilities	\$65,850																				
Contractual Services	\$125,000																				
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Utilities	\$	125,000																			
Contractual Services	\$	255,250																			
Capital Outlay	\$	1,612,000																			
Debt Services & Transfers	\$	567,496																			
Department Total	\$	3,322,998																			
MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:		FY 2015																			
MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:		FY 2016 Projection																			

DEPARTMENT GOALS & OBJECTIVES				
FISCAL YEAR		FUND		DEPARTMENT
2015-2016		Water		Water
Key Stats				
		FY 2014	FY 2015	FY 2016 Projection
Total Number of Water Connections		1875	1826	
Active Accounts		1875	1826	
New Service Connections		330	127	
Disconnects		274	116	
Meters Repaired/Replaced		12	19	
Main Breaks Repaired		6	4	
Main Breaks Repaired (Hours)		56 hrs	32 hrs	
Water Line Breaks Repaired		17	21	
Water Line Break Repaired (Hours)		22.5 hrs	28hrs	
Water Produced (gallons)		222,992,712	71,620,231	
Performance Measures				
Goal/Objective	Provide and monitor adequate water pressure and volume delivery for city wide water system and fire protections			
Scope of Work			FY 2015	FY 2016 Projection
Performance Measure	Days system meets 45 PSI			
Performance Measure	Days without water restrictions (Level 2 or higher)			
Performance Measures				
Goal/Objective	Efficently produce ground water and promote reasonable water consumption			
Scope of Work			FY 2015	FY 2016 Projection
Performance Measure	Water Loss (%)			
Performance Measure	Average Customer Useage (gallons)			



DEPARTMENT BUDGET OVERVIEW							
FISCAL YEAR		FUND		DEPARTMENT			
2015-2016		Water		Water			
				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED YEAR END	FY 2015-2016 BUDGET PROPOSED	FY 2015-2016 BUDGET APPROVED
	<u>PERSONNEL</u>						
10-8100	Salaries and Wages	\$ 361,542	\$ 339,104	\$ 304,723	\$ 336,910	\$ 267,801	\$ 267,801
10-8101	Payroll Expenses	\$ 6,673	\$ 4,917	\$ 9,548	\$ 5,707	\$ 7,537	\$ 7,537
10-8102	Unemployment Insurance	\$ -	\$ 81	\$ 2,484	\$ 1,995	\$ 1,656	\$ 1,656
10-8103	Workers Compensation	\$ -	\$ 7,578	\$ 9,060	\$ 7,376	\$ 6,600	\$ 6,600
10-8103	Health Insurance	\$ 59,400	\$ 59,616	\$ 72,450	\$ 51,793	\$ 52,800	\$ 52,800
10-8104	Dental Insurance	\$ 3,564	\$ 3,024	\$ 4,320	\$ 2,484	\$ 2,880	\$ 2,880
10-8105	Life Insurance	\$ 792	\$ 1,836	\$ 1,728	\$ 991	\$ 1,152	\$ 1,152
10-8106	Retirement - T.M.R.S.	\$ 6,673	\$ 7,062	\$ 18,245	\$ 14,616	\$ 19,330	\$ 19,330
10-8107	Stipend (Phone/Auto)					\$ 2,700	\$ 2,700
10-8109	Certificate Pay/Supplemental Duties					\$ 1,200	\$ 1,200
10-8110	Contract Labor						
10-8111	Accrued Comp & Vacation	\$ 8,532	\$ 14,295		\$ 3,700	\$ 10,000	\$ 10,000
10-8112	Overtime			\$ 19,440		\$ 19,066	\$ 19,066
10-8113	Physicals & Gym Memberships					\$ 200	\$ 200
	<i>SUBTOTAL PERSONNEL</i>	\$ 447,176	\$ 437,513	\$ 441,998	\$ 425,572.51	\$ 392,922	\$ 392,922
	<u>SUPPLIES & MAINTENANCE</u>						
20-8201	Building & Facilities Maintenance	\$ 23,004	\$ 21,600	\$ 20,400	\$ 653	\$ 24,000	\$ 24,000
20-8202	Emergency Response Supplies						
20-8203	Flowers/Gifts/Plaques	\$ 550	\$ 250	\$ 250	\$ 791	\$ 300	\$ 300
20-8204	Governmental & Misc. Supplies	\$ 6,000	\$ 6,000	\$ 9,600	\$ 29,629	\$ 8,400	\$ 8,400
20-8205	Ice & Inclement Weather					\$ 2,000	\$ 2,000

20-8206	Medical Supplies					\$ 500	\$ 500
20-8207	Minor Equipment: Field	\$ 11,000	\$ 13,000	\$ 11,800	\$ 7,244	\$ 12,000	\$ 12,000
20-8208	Minor Equipment: Office	\$ 11,220	\$ 3,200	\$ 7,400	\$ -	\$ 8,400	\$ 8,400
20-8209	MV Fuel	\$ 36,000	\$ 36,000	\$ 36,000	\$ 31,502	\$ 33,000	\$ 33,000
20-8210	MV Repair & Maintenance	\$ 18,000	\$ 18,000	\$ 16,800	\$ 19,568	\$ 18,000	\$ 18,000
20-8211	Office Supplies (consumables)	\$ 3,000	\$ 3,200	\$ 4,400	\$ 3,186	\$ 4,800	\$ 4,800
20-8212	Operating Supplies (non-consumables)	\$ 14,400	\$ 15,300	\$ 10,800	\$ 14,454	\$ 9,000	\$ 9,000
20-8213	Postage & Shipping	\$ 2,400	\$ 3,770	\$ 13,120	\$ 7,179	\$ 13,080	\$ 13,080
20-8214	Printing & Binding	\$ 800	\$ 1,802	\$ 3,504	\$ -	\$ 4,000	\$ 4,000
20-8215	Safety Equipment & Supplies				\$ 1,768	\$ 2,500	\$ 2,500
20-8216	Uniforms	\$ 5,500	\$ 4,494	\$ 4,494	\$ 6,017	\$ 6,500	\$ 6,500
20-8217	Streets				\$ 13,951	\$ 12,000	\$ 12,000
20-8218	Drainage						
20-8219	Wastewater Collection						
20-8220	Wastewater Treatment						
20-8221	Water Distribution				\$ 97,433	\$ 96,000	\$ 96,000
20-8222	Water Production	\$ 43,580	\$ 45,675	\$ 48,500	\$ 32,846	\$ 50,000	\$ 50,000
	SUBTOTAL SUPPLIES	\$ 175,454	\$ 172,291	\$ 187,068	\$ 266,221.08	\$ 304,480	\$ 304,480
	OPERATIONS						
40-8401	Advertising and Legal Notices	\$ 700	\$ 700	\$ -	\$ -	\$ -	\$ -
40-8402	Dues, Memberships, & Licenses	\$ 400	\$ 900	\$ 1,850	\$ 30	\$ 1,850	\$ 1,850
40-8415	Finance Charges				\$ 2,528		
40-8403	Fines & Penalties						
40-8404	Government & Misc. Operating				\$ 500		
40-8405	Permits & Applications	\$ 3,530	\$ 3,550	\$ 5,000	\$ 5,303	\$ 5,000	\$ 5,000
40-8406	Reimbursable & Deposit Refunds	\$ 8,000	\$ 7,400	\$ 7,400	\$ 6,432	\$ 6,000	\$ 6,000
40-8407	Special Events						
40-8408	Subscriptions & Publications					\$ 5,000	\$ 5,000

40-8409	Travel & Training	\$ 1,500	\$ 2,500	\$ 6,600	\$ 14,319	\$ 8,500	\$ 8,500
40-8410	Streets						
40-8411	Drainage						
40-8411	Water Distribution						
40-8412	Water Production	\$ 41,402	\$ 42,636	\$ 39,500	\$ 37,052	\$ 39,500	\$ 39,500
40-8413	Wastewater Collection						
40-8414	Wastewater Treatment						
	SUBTOTAL OPERATIONS	\$ 55,532	\$ 57,686	\$ 60,350	\$ 66,163.93	\$ 65,850	\$ 65,850
	UTILITIES						
30-8301	Communication Services	\$ 3,748	\$ 2,266	\$ 4,000	\$ 6,019	\$ 4,000	\$ 4,000
30-8302	Electricity	\$ 120,000	\$ 122,448	\$ 125,000	\$ 121,531	\$ 120,000	\$ 120,000
30-8303	Natural Gas		\$ 230		\$ -		
30-8304	Telephone - Landline	\$ 4,577	\$ 1,557	\$ 1,300	\$ 1,866	\$ 400	\$ 400
30-8305	Telephone - Mobile	\$ 6,000	\$ 4,414		\$ 65	\$ 600	\$ 600
30-8306	Water/Wastewater						
	SUBTOTAL UTILITIES	\$ 134,325	\$ 130,915	\$ 130,300	\$ 129,479.73	\$ 125,000	\$ 125,000
	CONTRACTUAL SERVICES						
40-8401	Consultants & Professionals	\$ 117,662	\$ 53,745	\$ 60,107	\$ 4,951	\$ 125,000	\$ 125,000
40-8402	Repair & Maintenance	\$ 20,000	\$ 21,000	\$ 25,200	\$ 8,982	\$ 24,000	\$ 24,000
40-8403	Accounting & Auditor				\$ 6,867	\$ 7,000	\$ 7,000
40-8404	City Attorney & Legal	\$ 24,000	\$ 3,000	\$ 3,000	\$ 1,155	\$ 3,000	\$ 3,000
40-8405	City Engineer & Engineering				\$ 7,014	\$ 36,000	\$ 36,000
40-8406	Communications	\$ 956	\$ 1,600				
40-8407	Equipment Rental	\$ 3,000	\$ 3,000	\$ 3,000	\$ 72	\$ 15,000	\$ 15,000
40-8408	Governmental Services				\$ 9,930		
40-8409	Information Technology (IT)	\$ 31,191	\$ 28,163	\$ 22,600	\$ 21,605	\$ 22,600	\$ 22,600

40-8411	Property & Liability		\$ 14,464	\$ 4,821	\$ 4,490	\$ 16,650	\$ 16,650
40-8412	Solid Waste Collection				\$ 1,002	\$ 6,000	\$ 6,000
	<i>SUBTOTAL CONTRACTUAL</i>	\$ 196,809	\$ 124,972	\$ 118,728	\$ 66,067.44	\$ 255,250	\$ 255,250
	<u>CAPITAL OUTLAY</u>						
60-8601	Capital Improvements	\$ 639,167	\$ 216,375	\$ 2,087,548	\$ 82,254	\$ 200,000	\$ 200,000
60-8602	Equipment: Heavy			\$ 34,950	\$ 81,696		
60-8603	Equipment: Personal		\$ 5,000				
60-8604	Facilities: City Buildings			\$ 50,000			
60-8605	Facilities: Parks						
60-8606	Streets						
60-8607	Technology: Communication						
60-8608	Technology: Office & Field	\$ 40,000	\$ 55,000	\$ 45,000	\$ 57,468		
60-8609	Vehicles	\$ 23,000		\$ 157,314			
60-8610	Utilities: Drainage						
60-8611	Utilities: Wastewater - Collection						
60-8612	Utilities: Wastewater - Treatment						
60-8613	Utilities: Water Distribution		\$ 22,000	\$ 36,444		\$ 1,370,000	\$ 1,370,000
60-8614	Utilities: Water Production					\$ 42,000	\$ 42,000
	<i>SUBTOTAL CAPITAL OUTLAY</i>	\$ 702,167	\$ 298,375	\$ 2,411,256	\$ 221,417.18	\$ 1,612,000	\$ 1,612,000
	<u>DEBT SERVICES & TRANSFERS</u>						
70-8701	Transfer to General Fund	\$ 110,005	\$ 97,856	\$ 72,474	\$ 72,474	\$ 122,758	\$ 122,758
70-8702	Transfer to Debt Service	\$ 569,321	\$ 520,358	\$ 487,846	\$ 487,846	\$ 444,738	\$ 444,738
70-8703	Transfer to Water Fund						
70-8704	Transfer to Waste Water Fund	\$ 952,226	\$ 383,457				
70-8705	Transfer to Solid Waste Fund						
70-8706	Transfer to Drainage Fund						

70-8707	Transfer to Court Security Fund						
70-8708	Transfer to Court Technology Fund						
70-8709	Transfer to Grant Fund						
70-8710	Transfer to Police Seizure (St) Fund						
70-8711	Transfer to Police Seizure (Fed) Fund						
70-8712	Transfer to Tourism Fund						
70-8713	Transfer to Abatement Fund						
70-8714	Transfer to Capital/Equipment Replacement						
70-8715	Transfer to Emergency Disaster Reserve	\$ 5,000					
70-8716	Transfer to Parks & Roads Donation Fund						
70-8717	Transfer o Personnel Support Fund						
70-8718	Transfer to First Responder Fund						
70-8719	Transfer to Economic Development Fund						
	<i>SUBTOTAL ACCT TRANSFERS</i>	\$ 1,636,552	\$ 1,001,671	\$ 560,320	\$ 560,320	\$ 567,496	\$ 567,496
	DEPARTMENT TOTAL	\$ 3,348,015	\$ 2,223,423	\$ 3,910,020	\$ 1,735,242	\$ 3,322,998	\$ 3,322,998

DEPARTMENT BUDGET SUMMARY							
FISCAL YEAR		FUND		DEPARTMENT			
2013-2014		General		Administration			
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED	%
10	Personnel	\$ 441,998	\$ 425,573	\$ (49,076)	\$ 392,922		11.8%
20	Supplies & Maintenance	\$ 187,068	\$ 266,221	\$ 117,412	\$ 304,480		9.2%
20	Operations	\$ 60,350	\$ 66,164	\$ 5,500	\$ 65,850		2.0%
30	Utilities	\$ 130,300	\$ 129,480	\$ (5,300)	\$ 125,000		3.8%
40	Contractual Services	\$ 118,728	\$ 66,067	\$ 136,522	\$ 255,250		7.7%
60	Capital Outlay	\$ 2,411,256	\$ 221,417	\$ (799,256)	\$ 1,612,000		48.5%
70	Debt Services & Transfers	\$ 560,320	\$ 560,320	\$ 7,176	\$ 567,496		17.1%
	TOTAL DEPARTMENT EXPENSES	\$ 3,910,020	\$ 1,735,242	\$ (587,022)	\$ 3,322,998		

PERSONNEL DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		Water		Water	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
10-8100	Salaries and Wages	\$ 267,801	\$ 304,723	\$ (36,922)	-12.1%
	7 FTE, 1 Transitional				
10-8101	Payroll Expenses	\$ 7,537	\$ 9,548	\$ (2,011)	-21.1%
	0.0145 of gross salaries for Medicare				
	\$420 per employee for FUTA (Fed Unemployment Tax)				
	City does not pay into Social Security				
10-8102	Unemployment Insurance	\$ 1,656	\$ 2,484	\$ (828)	-33.3%
	Texas Workforce Commission				
	(even year) 0.001 x first 9000.00 earned per employee (\$109/ea)				
	(odd year) 0.023 x first 9000.00 earned per employee (\$207/ea)				
10-8103	Workers Compensation	\$ 6,600	\$ 9,060	\$ (2,460)	-27.2%
	Determined according to TML's rules, classifications, rates				
	and rating plans divided between departments- single year payment				
	\$725 per employee				
10-8103	Health Insurance	\$ 52,800	\$ 72,450	\$ (19,650)	-27.1%
	\$550 per month x Number of Employees				
10-8104	Dental Insurance	\$ 2,880	\$ 4,320	\$ (1,440)	-33.3%

	\$30 per month x number of employees				
10-8105	Life Insurance	\$ 1,152	\$ 1,728	\$ (576)	-33.3%
	\$12 per month x number of employees				
10-8106	Retirement - T.M.R.S.	\$ 19,330	\$ 18,245	\$ 1,085	5.9%
	6.71% of gross salary				
10-8107	Stipend (Phone/Auto)	\$ 2,700	\$ -	\$ 2,700	#DIV/0!
10-8109	Certificate Pay/Supplemental Duties	\$ 1,200	\$ -	\$ 1,200	#DIV/0!
	Pay for Certifications earned				
10-8110	Contract Labor	\$ -	\$ -	\$ -	#DIV/0!
10-8111	Accrued Comp & Vacation	\$ 10,000	\$ -	\$ 10,000	#DIV/0!
	Buyout excess comp time				
10-8112	Overtime	\$ 19,066	\$ 19,440	\$ (374)	-1.9%
	104 hrs on OT				
10-8113	Physicals & Gym Memberships	\$ 200	\$ -	\$ 200	#DIV/0!
	New employee physical				

SUPPLIES DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		Water		Water	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
20-8201	Building & Facilities Maintenance	\$ 24,000	\$ 20,400	\$ 3,600	17.6%
	Well Site Maintenance - \$1,000 per month				
	PW Site Clean up, dirt bins, spoil removal - \$12,000				
20-8202	Emergency Response Supplies	\$ -	\$ -	\$ -	#DIV/0!
20-8203	Flowers/Gifts/Plaques	\$ 300	\$ 250	\$ 50	20.0%
	\$25 per FTE				
	\$100 plaques				
20-8204	Governmental & Misc. Supplies	\$ 8,400	\$ 9,600	\$ (1,200)	-12.5%
	PW - \$200 per month				
	UB - \$500 per month				
20-8205	Ice & Inclement Weather	\$ 2,000	\$ -	\$ 2,000	#DIV/0!
	\$2,000 - materials				
20-8206	Medical Supplies	\$ 500	\$ -	\$ 500	#DIV/0!
	First Aid kits are outdated and needs supplies				
20-8207	Minor Equipment: Field	\$ 12,000	\$ 11,800	\$ 200	1.7%

	\$1,000 per month				
20-8208	Minor Equipment: Office	\$ 8,400	\$ 7,400	\$ 1,000	13.5%
	Storage, break room chairs,				
	\$300 per month				
20-8209	MV Fuel	\$ 33,000	\$ 36,000	\$ (3,000)	-8.3%
	\$275 per month per vehicle				
20-8210	MV Repair & Maintenance	\$ 18,000	\$ 16,800	\$ 1,200	7.1%
	\$150 per vehicle per month				
20-8211	Office Supplies (consumables)	\$ 4,800	\$ 4,400	\$ 400	9.1%
2400	PW - \$200 per month				
2400	UB - \$200 per month				
20-8212	Operating Supplies (non-consumables)	\$ 9,000	\$ 10,800	\$ (1,800)	-16.7%
	\$750 per month				
	Shop tools, small kitchen appliances				
20-8213	Postage & Shipping	\$ 13,080	\$ 13,120	\$ (40)	-0.3%
	Utility Billing - Monthly Water Bills: \$12,600	\$ 12,600			
	Department Mail: \$20 per month: \$240	\$ 240			
	Department Fedex: \$20 per month : \$240	\$ 240			
20-8214	Printing & Binding	\$ 4,000	\$ 3,504	\$ 496	14.2%
	Utility Billing: Envelopes	\$ 2,400			

	Utility Billing: Bills	\$ 1,200			
	Door Hangers	\$ 400			
20-8215	Safety Equipment & Supplies	\$ 2,500	\$ -	\$ 2,500	#DIV/0!
20-8216	Uniforms	\$ 6,500	\$ 4,494	\$ 2,006	44.6%
	Finish out the last year of the uniform contract				
	Purchase clothes after the contract				
20-8217	Streets	\$ 12,000	\$ -	\$ 12,000	#DIV/0!
	\$1,000 per month				
	Street repair related to water line repairs				
20-8218	Drainage	\$ -	\$ -	\$ -	#DIV/0!
20-8219	Wastewater Collection	\$ -	\$ -	\$ -	#DIV/0!
20-8220	Wastewater Treatment	\$ -	\$ -	\$ -	#DIV/0!
20-8221	Water Distribution	\$ 96,000	\$ -	\$ 96,000	#DIV/0!
	Fire Hydrants -\$9,000				
	Meters - \$52,000				

	Water main repair parts - \$10,000				
	Valves and main fittings - \$10,000				
	Pvc fittings - \$5,000				
	Brass fittings - \$10,000				
20-8222	Water Production	\$ 50,000	\$ 48,500	\$ 1,500	3.1%
	Well Maintenance Program - \$5,000 x 10 wells				
	Well Repair				

OPERATIONS DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		Water		Water	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
40-8401	Advertising and Legal Notices	\$ -	\$ -	\$ -	#DIV/0!
40-8402	Dues, Memberships, & Licenses	\$ 1,850	\$ 1,850	\$ -	0.0%
	TWUA				
	TRWA				
	AWWA				
40-8415	Finance Charges	\$ -	\$ -	\$ -	#DIV/0!
40-8403	Fines & Penalties	\$ -	\$ -	\$ -	#DIV/0!
40-8404	Government & Misc. Operating	\$ -	\$ -	\$ -	#DIV/0!
40-8405	Permits & Applications	\$ 5,000	\$ 5,000	\$ -	0.0%
40-8406	Reimbursable & Deposit Refunds	\$ 6,000	\$ 7,400	\$ (1,400)	-18.9%

	Refunds for Water Deposits				
40-8407	Special Events	\$ -	\$ -	\$ -	#DIV/0!
40-8408	Subscriptions & Publications	\$ 5,000	\$ -	\$ 5,000	#DIV/0!
	For AWWA Manuals for rules and regulations				
	Start Up library cost				
40-8409	Travel & Training	\$ 8,500	\$ 6,600	\$ 1,900	28.8%
	All employees will be certified				
	On-line Training - \$3,000				
	Regional Schools (TEEX) - \$3,000				
	Travel Costs - \$2,500				
40-8410	Streets	\$ -	\$ -	\$ -	#DIV/0!
40-8411	Drainage	\$ -	\$ -	\$ -	#DIV/0!
40-8411	Water Distribution	\$ -	\$ -	\$ -	#DIV/0!
40-8412	Water Production	\$ 39,500	\$ 39,500	\$ -	0.0%

	Contract services for SCADA				
	*might move expense to contractor				
40-8413	Wastewater Collection	\$ -	\$ -	\$ -	#DIV/0!
40-8414	Wastewater Treatment	\$ -	\$ -	\$ -	#DIV/0!

UTILITIES DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		Water		Water	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
30-8301	Communication Services	\$ 4,000	\$ 4,000	\$ -	0.0%
	Internet				
30-8302	Electricity	\$ 120,000	\$ 125,000	\$ (5,000)	-4.0%
	\$10,000 per month				
30-8303	Natural Gas	\$ -	\$ -	\$ -	#DIV/0!
30-8304	Telephone - Landline	\$ 400	\$ 1,300	\$ (900)	-69.2%
30-8305	Telephone - Mobile	\$ 600	\$ -	\$ 600	#DIV/0!
30-8306	Water/Wastewater	\$ -	\$ -	\$ -	#DIV/0!

CONTRACTUAL DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		Water		Water	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
40-8401	Consultants & Professionals	\$ 125,000	\$ 60,107	\$ 64,893	108.0%
	Water Tower/Tank Maintenance Contract - \$120,000				
	Standards Details - \$5,000				
40-8402	Repair & Maintenance	\$ 24,000	\$ 25,200	\$ (1,200)	-4.8%
	Contract Repairs - \$2,000 per month				
40-8403	Accounting & Auditor	\$ 7,000	\$ -	\$ 7,000	#DIV/0!
	Share of Annual Audit - \$7,000				
	Split with General, Water, Wastewater Funds				
40-8404	City Attorney & Legal	\$ 3,000	\$ 3,000	\$ -	0.0%
	Legal Fees				
40-8405	City Engineer & Engineering	\$ 36,000	\$ -	\$ 36,000	#DIV/0!
	Contract Engineering - \$3,000 per month				
40-8406	Communications	\$ -	\$ -	\$ -	#DIV/0!
40-8407	Equipment Rental	\$ 15,000	\$ 3,000	\$ 12,000	400.0%

	Pumps, Tractors, and Misc.				
	\$5,000 per rental				
40-8408	Governmental Services	\$ -	\$ -	\$ -	#DIV/0!
40-8409	Information Technology (IT)	\$ 22,600	\$ 22,600	\$ -	0.0%
	IT Contract - \$8,000				
	Tech Support - \$600				
	Comm Services - \$8,000				
	Air Cards - \$6,000				
40-8411	Property & Liability	\$ 16,650	\$ 4,821	\$ 11,829	245.4%
	TML				
40-8412	Solid Waste Collection	\$ 6,000	\$ -	\$ 6,000	#DIV/0!
	Roll Off at PW - \$500 per month				

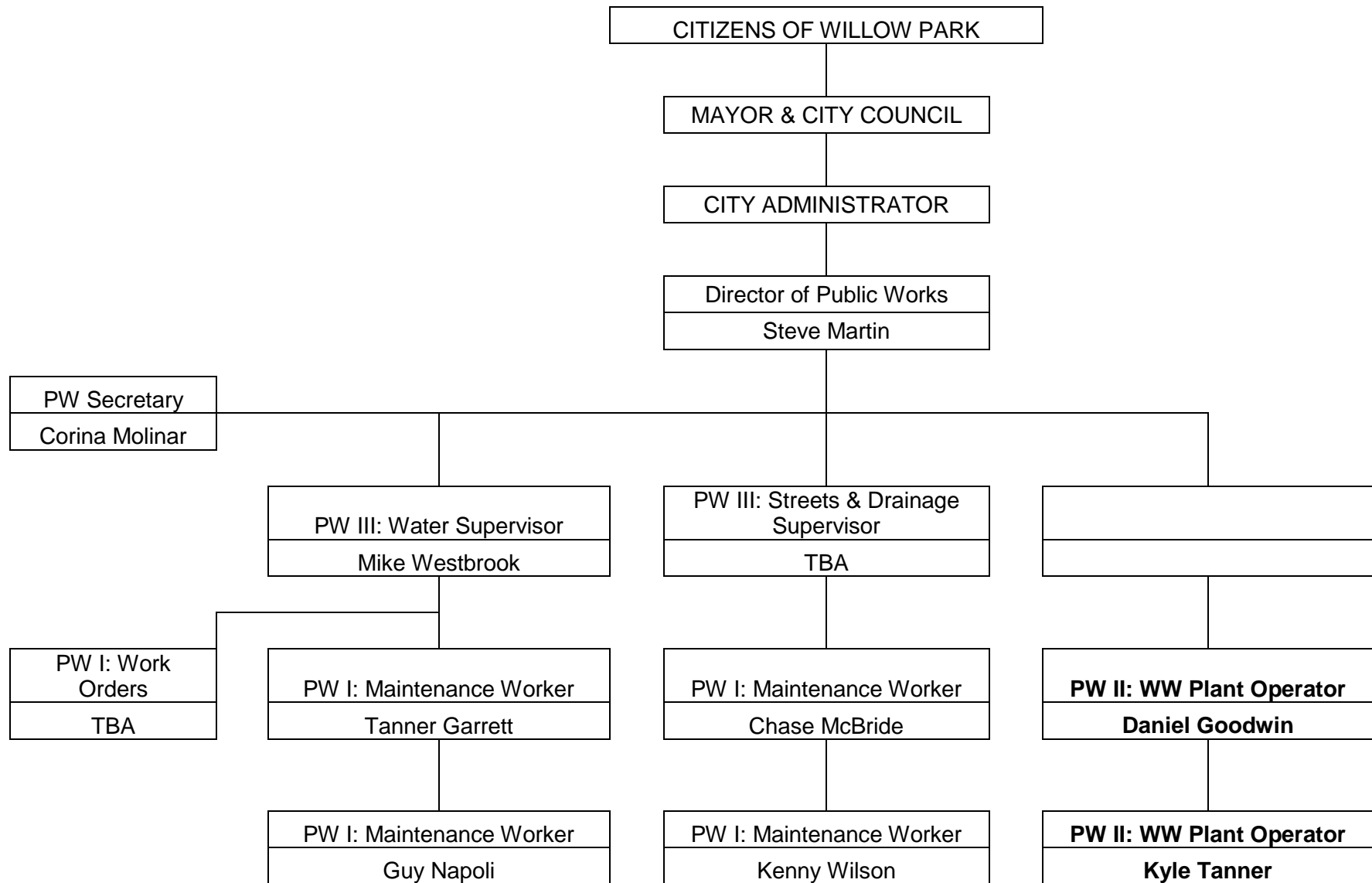
CAPITAL OUTLAY DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		Water		Water	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
60-8601	Capital Improvements	\$ 200,000	\$ 2,087,548	\$ (1,887,548)	-90.4%
	New Wells, convert emergency wells to regular wells				
60-8602	Equipment: Heavy	\$ -	\$ 34,950	\$ (34,950)	-100.0%
	Equipment included in Debt Service Fund - Capital Budget				
60-8603	Equipment: Personal	\$ -	\$ -	\$ -	#DIV/0!
60-8604	Facilities: City Buildings	\$ -	\$ 50,000	\$ (50,000)	-100.0%
60-8605	Facilities: Parks	\$ -	\$ -	\$ -	#DIV/0!
60-8606	Streets	\$ -	\$ -	\$ -	#DIV/0!
60-8607	Technology: Communication	\$ -	\$ -	\$ -	#DIV/0!

60-8608	Technology: Office & Field	\$ -	\$ 45,000	\$ (45,000)	-100.0%
	STW Billing Software conversion completed				
60-8609	Vehicles	\$ -	\$ 157,314	\$ (157,314)	-100.0%
	Vehicles included in Debt Service Fund - Capital Budget				
60-8610	Utilities: Drainage	\$ -	\$ -	\$ -	#DIV/0!
60-8611	Utilities: Wastewater - Collection	\$ -	\$ -	\$ -	#DIV/0!
60-8612	Utilities: Wastewater - Treatment	\$ -	\$ -	\$ -	#DIV/0!
60-8613	Utilities: Water Distribution	\$ 1,370,000	\$ 36,444	\$ 1,333,556	3659.2%
	TWDB Board Project - Phase 1 & 2				
60-8614	Utilities: Water Production	\$ 42,000	\$ -	\$ 42,000	#DIV/0!
	A/C Units for Well Sites				
	Minor repairs				
	Repair two roofs				

DEPT SERVICE & TRANSFER OUTLAY DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General			
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
70-8701	Transfer to General Fund	\$ 122,758	\$ 72,474	\$ 50,284	69.4%
	5% Franchise Fee paid to the General Fund				
	*Number based off previous year's audit				
70-8702	Transfer to Debt Service	\$ 444,738	\$ 487,846	\$ (43,108)	-8.8%
	Series 2010	\$ 267,125			
	Series 2012	\$ 109,300			
	Series 2014 (TWDB)	\$ 40,788			
	Capital Financing 2014 - Government Capital: Freightliner	\$ 27,525			
		\$ 444,738			
70-8703	Transfer to Water Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8704	Transfer to Waste Water Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8705	Transfer to Solid Waste Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8706	Transfer to Drainage Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8707	Transfer to Court Security Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8708	Transfer to Court Technology Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8709	Transfer to Grant Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8710	Transfer to Police Seizure (St) Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8711	Transfer to Police Seizure (Fed) Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8712	Transfer to Tourism Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8713	Transfer to Abatement Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8714	Transfer to Capital/Equipment Replacement	\$ -	\$ -	\$ -	#DIV/0!
70-8715	Transfer to Emergency Disaster Reserve	\$ -	\$ -	\$ -	#DIV/0!
70-8716	Transfer to Parks & Roads Donation Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8717	Transfer o Personnel Support Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8718	Transfer to First Responder Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8719	Transfer to Economic Development Fund	\$ -	\$ -	\$ -	#DIV/0!

DEPARTMENT GOALS & OBJECTIVES					
FISCAL YEAR		FUND	DEPARTMENT		
2015-2016		Wastewater	Wastewater		
Mission Statement					
Expenditure Summary	FY 2016				
Personnel	\$	119,069			
Supplies & Maintenance	\$	59,550			
Operations	\$	42,576			
Utilities	\$	37,900			
Contractual Services	\$	90,100			
Capital Outlay	\$	-			
Debt Services & Transfers	\$	99,198			
Department Total	\$	448,393			
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MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:			FY 2015		
MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:			FY 2016 Projection		

DEPARTMENT GOALS & OBJECTIVES				
FISCAL YEAR		FUND		DEPARTMENT
2015-2016		Wastewater		Wastewater
Key Stats		FY 2014	FY 2015	FY 2016 Projection
Wastewater treated (gallons)		71,496,682	41,685,493	
Annual % of permitted wastewater treated		69%	92%	
Number of Wastewater service connections		775	696	
Number of active wastewater customers		775	696	
Performance Measures				
Goal/Objective	Treat wastewater in accordance with TCEQ standards			
Scope of Work			FY 2015	FY 2016 Projection
Performance Measure	Number of active TCEQ violations		1	1



DEPARTMENT BUDGET OVERVIEW							
FISCAL YEAR		FUND		DEPARTMENT			
2015-2016		Wastewater		Wastewater			
ACCOUNT NUMBER	ACCOUNT	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	Current Year		Request Year	
				FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED YEAR END	FY 2015-2016 BUDGET PROPOSED	FY 2015-2016 BUDGET APPROVED
	PERSONNEL						
10-8100	Salaries and Wages	\$ 79,583	\$ 144,656	\$ 129,688	\$ 97,129	\$ 87,810	\$ 87,810
10-8101	Payroll Expenses	\$ 1,472	\$ 2,098	\$ 4,601	\$ 1,399	\$ 2,193	\$ 2,193
10-8102	Unemployment Insurance	\$ -	\$ 18	\$ 414	\$ 389	\$ 414	\$ 414
10-8103	Workers Compensation	\$ 1,510	\$ 1,510	\$ 1,510	\$ 1,639	\$ 1,650	\$ 1,650
10-8103	Health Insurance	\$ 11,376	\$ 13,248	\$ 12,600	\$ 14,460	\$ 13,200	\$ 13,200
10-8104	Dental Insurance	\$ 648	\$ 720	\$ 720	\$ 634	\$ 720	\$ 720
10-8105	Life Insurance	\$ 156	\$ 408	\$ 288	\$ 248	\$ 288	\$ 288
10-8106	Retirement - T.M.R.S.	\$ 1,472	\$ 3,012	\$ 7,765	\$ 4,721	\$ 6,258	\$ 6,258
10-8107	Stipend (Phone/Auto)					\$ 1,080	\$ 1,080
10-8109	Certificate Pay/Supplemental Duties	\$ -	\$ -			\$ 2,960	\$ 2,960
10-8110	Contract Labor	\$ -	\$ -				
10-8111	Accrued Comp & Vacation	\$ -	\$ -				
10-8112	Overtime	\$ -	\$ 3,118	\$ 864	\$ -	\$ 2,496	\$ 2,496
10-8113	Physicals & Gym Memberships						
	<i>SUBTOTAL PERSONNEL</i>	\$ 96,217	\$ 168,788	\$ 158,450	\$ 120,620.54	\$ 119,069	\$ 119,069
	SUPPLIES & MAINTENANCE						
20-8201	Building & Facilities Maintenance	\$ -	\$ 1,200	\$ 1,500	\$ -	\$ 1,200	\$ 1,200
20-8202	Emergency Response Supplies						
20-8203	Flowers/Gifts/Plaques					\$ 550	\$ 550
20-8204	Governmental & Misc. Supplies				\$ 9,008	\$ 1,200	\$ 1,200
20-8205	Ice & Inclement Weather						

20-8206	Medical Supplies						
20-8207	Minor Equipment: Field	\$ 2,000	\$ 600	\$ 600	\$ 4,702	\$ 2,000	\$ 2,000
20-8208	Minor Equipment: Office					\$ 1,000	\$ 1,000
20-8209	MV Fuel	\$ 1,000	\$ 900	\$ 600	\$ -	\$ 2,400	\$ 2,400
20-8210	MV Repair & Maintenance	\$ 600	\$ 300	\$ -	\$ 350	\$ 2,400	\$ 2,400
20-8211	Office Supplies (consumables)	\$ 2,600	\$ 5,160	\$ 12,360	\$ 820	\$ 1,200	\$ 1,200
20-8212	Operating Supplies (non-consumables)	\$ 15,200	\$ 17,600	\$ 16,800	\$ 18,350	\$ 18,000	\$ 18,000
20-8213	Postage & Shipping	\$ 800	\$ 3,650	\$ 360	\$ 22	\$ 400	\$ 400
20-8214	Printing & Binding	\$ 2,000	\$ 438	\$ 400	\$ -	\$ 1,200	\$ 1,200
20-8215	Safety Equipment & Supplies	\$ 4,000	\$ 1,200	\$ 1,200	\$ 208	\$ 3,000	\$ 3,000
20-8216	Uniforms	\$ 1,000	\$ 810	\$ 810	\$ 150	\$ 1,000	\$ 1,000
20-8217	Streets						
20-8218	Drainage						
20-8219	Wastewater Collection					\$ 12,000	\$ 12,000
20-8220	Wastewater Treatment				\$ 12,757	\$ 12,000	\$ 12,000
20-8221	Water Distribution						
20-8222	Water Production						
	SUBTOTAL SUPPLIES	\$ 29,200	\$ 31,858	\$ 34,630	\$ 46,366.87	\$ 59,550	\$ 59,550
	OPERATIONS						
40-8401	Advertising and Legal Notices	\$ 1,117	\$ 250	\$ 250	\$ -	\$ 200	\$ 200
40-8402	Dues, Memberships, & Licenses	\$ -	\$ -	\$ 800	\$ -	\$ 800	\$ 800
40-8415	Finance Charges						
40-8403	Fines & Penalties	\$ -	\$ 14,676	\$ 14,676	\$ 13,453	\$ 14,676	\$ 14,676
40-8404	Government & Misc. Operating	\$ 5,000	\$ 5,000	\$ 13,200	\$ 82	\$ 2,400	\$ 2,400
40-8405	Permits & Applications	\$ 4,964	\$ 3,400	\$ 5,000	\$ 40		
40-8406	Reimbursable & Deposit Refunds						
40-8407	Special Events						
40-8408	Subscriptions & Publications						

40-8409	Travel & Training	\$ 2,000	\$ 3,000	\$ 3,000	\$ -	\$ 8,500	\$ 8,500
40-8410	Streets						
40-8411	Drainage						
40-8411	Water Distribution						
40-8412	Water Production						
40-8413	Wastewater Collection	\$ 10,000				\$ 10,000	\$ 10,000
40-8414	Wastewater Treatment	\$ 2,000	\$ 2,000	\$ 6,000		\$ 6,000	\$ 6,000
	SUBTOTAL OPERATIONS	\$ 25,081	\$ 28,326	\$ 42,926	\$ 13,574.96	\$ 42,576	\$ 42,576
	UTILITIES						
30-8301	Communication Services	\$ 1,519	\$ 2,848	\$ 2,100	\$ 1,218	\$ 2,400	\$ 2,400
30-8302	Electricity	\$ 34,233	\$ 33,000	\$ 35,000	\$ 20,607	\$ 30,000	\$ 30,000
30-8303	Natural Gas						
30-8304	Telephone - Landline	\$ 1,233	\$ 1,034	\$ 1,300	\$ -	\$ 1,300	\$ 1,300
30-8305	Telephone - Mobile	\$ 1,032	\$ 1,618	\$ 1,200	\$ 303	\$ 1,200	\$ 1,200
30-8306	Water/Wastewater					\$ 3,000	\$ 3,000
	SUBTOTAL UTILITIES	\$ 38,017	\$ 38,500	\$ 39,600	\$ 22,127.28	\$ 37,900	\$ 37,900
	CONTRACTUAL SERVICES						
40-8401	Consultants & Professionals	\$ 55,250	\$ 9,500	\$ 15,000	\$ 5,014	\$ 10,000	\$ 10,000
40-8402	Repair & Maintenance	\$ -	\$ -	\$ 18,000	\$ -	\$ 12,000	\$ 12,000
40-8403	Accounting & Auditor	\$ 5,167	\$ 4,500	\$ 6,667	\$ 6,867	\$ 7,000	\$ 7,000
40-8404	City Attorney & Legal	\$ 82,297	\$ -		\$ 300,854	\$ 3,600	\$ 3,600
40-8405	City Engineer & Engineering	\$ 30,000	\$ -	\$ 18,000	\$ 36,355	\$ 12,000	\$ 12,000
40-8406	Communications						
40-8407	Equipment Rental						
40-8408	Governmental Services	\$ 9,000	\$ 9,000	\$ 9,000	\$ 12,751	\$ 12,000	\$ 12,000
40-8409	Information Technology (IT)	\$ -		\$ 4,000	\$ -	\$ 4,000	\$ 4,000

40-8411	Property & Liability		\$ 14,464	\$ 4,821	\$ 4,490	\$ 5,500	\$ 5,500
40-8412	Solid Waste Collection	\$ 21,000	\$ 21,000	\$ 18,000	\$ 44,655	\$ 24,000	\$ 24,000
	<i>SUBTOTAL CONTRACTUAL</i>	\$ 202,714	\$ 58,464	\$ 93,488	\$ 410,986.15	\$ 90,100	\$ 90,100
	<u>CAPITAL OUTLAY</u>						
60-8601	Capital Improvements		\$ 1,231,426	\$ 50,000	\$ 559,870		
60-8602	Equipment: Heavy			\$ 34,950	\$ -		
60-8603	Equipment: Personal	\$ 5,000		\$ -			
60-8604	Facilities: City Buildings						
60-8605	Facilities: Parks						
60-8606	Streets						
60-8607	Technology: Communication						
60-8608	Technology: Office & Field						
60-8609	Vehicles						
60-8610	Utilities: Drainage						
60-8611	Utilities: Wastewater - Collection	\$ 900,000		\$ 471,535			
60-8612	Utilities: Wastewater - Treatment						
60-8613	Utilities: Water Distribution						
60-8614	Utilities: Water Production						
	<i>SUBTOTAL CAPITAL OUTLAY</i>	\$ 905,000	\$ 1,231,426	\$ 556,485	\$ 559,869.83	\$ -	\$ -
	<u>DEBT SERVICES & TRANSFERS</u>						
70-8701	Transfer to General Fund	\$ 14,853	\$ 14,988	\$ 15,519	\$ 15,519	\$ 22,733	\$ 22,733
70-8702	Transfer to Debt Service						
70-8703	Transfer to Water Fund			\$ 76,465		\$ 76,465	\$ 76,465
70-8704	Transfer to Waste Water Fund						
70-8705	Transfer to Solid Waste Fund						
70-8706	Transfer to Drainage Fund						

70-8707	Transfer to Court Security Fund						
70-8708	Transfer to Court Technology Fund						
70-8709	Transfer to Grant Fund						
70-8710	Transfer to Police Seizure (St) Fund						
70-8711	Transfer to Police Seizure (Fed) Fund						
70-8712	Transfer to Tourism Fund						
70-8713	Transfer to Abatement Fund						
70-8714	Transfer to Capital/Equipment Replacement						
70-8715	Transfer to Emergency Disaster Reserve						
70-8716	Transfer to Parks & Roads Donation Fund						
70-8717	Transfer o Personnel Support Fund						
70-8718	Transfer to First Responder Fund						
70-8719	Transfer to Economic Development Fund						
	<i>SUBTOTAL ACCT TRANSFERS</i>	\$ 14,853	\$ 14,988	\$ 91,984	\$ 15,519	\$ 99,198	\$ 99,198
	DEPARTMENT TOTAL	\$ 1,311,082	\$ 1,572,350	\$ 1,017,563	\$ 1,189,065	\$ 448,393	\$ 448,393

DEPARTMENT BUDGET SUMMARY							
FISCAL YEAR		FUND		DEPARTMENT			
2015-2016		Wastewater		Wastewater			
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED	%
10	Personnel	\$ 158,450	\$ 120,621	\$ (39,381)	\$ 119,069		26.6%
20	Supplies & Maintenance	\$ 34,630	\$ 46,367	\$ 24,920	\$ 59,550		13.3%
20	Operations	\$ 42,926	\$ 13,575	\$ (350)	\$ 42,576		9.5%
30	Utilities	\$ 39,600	\$ 22,127	\$ (1,700)	\$ 37,900		8.5%
40	Contractual Services	\$ 93,488	\$ 410,986	\$ (3,388)	\$ 90,100		20.1%
60	Capital Outlay	\$ 556,485	\$ 559,870	\$ (556,485)	\$ -		0.0%
70	Debt Services & Transfers	\$ 91,984	\$ 15,519	\$ 7,214	\$ 99,198		22.1%
	TOTAL DEPARTMENT EXPENSES	\$ 1,017,563	\$ 1,189,065	\$ (569,170)	\$ 448,393		

PERSONNEL DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		Wastewater		Wastewater	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
10-8100	Salaries and Wages	\$ 2,193	\$ 129,688	\$ (127,495)	-98.3%
	2 FTE				
10-8101	Payroll Expenses	\$ 414	\$ 4,601	\$ (4,187)	-91.0%
	0.0145 of gross salaries for Medicare				
	\$420 per employee for FUTA (Fed Unemployment Tax)				
	City does not pay into Social Security				
10-8102	Unemployment Insurance	\$ 414	\$ 414	\$ -	0.0%
	Texas Workforce Commission				
	(even year) 0.001 x first 9000.00 earned per employee (\$109/ea)				
	(odd year) 0.023 x first 9000.00 earned per employee (\$207/ea)				
10-8103	Workers Compensation	\$ 1,650	\$ 1,510	\$ 140	9.3%
	Determined according to TML's rules, classifications, rates				
	and rating plans divided between departments- single year payment				
	\$825 per employee				
10-8103	Health Insurance	\$ 13,200	\$ 12,600	\$ 600	4.8%
	\$550 per month x Number of Employees				
10-8104	Dental Insurance	\$ 720	\$ 720	\$ -	0.0%

	\$30 per month x number of employees				
10-8105	Life Insurance	\$ 288	\$ 288	\$ -	0.0%
	\$12 per month x number of employees				
10-8106	Retirement - T.M.R.S.	\$ 6,258	\$ 7,765	\$ (1,507)	-19.4%
	6.71% gross wages				
10-8107	Stipend (Phone/Auto)	\$ 1,080	\$ -	\$ 1,080	#DIV/0!
10-8109	Certificate Pay/Supplemental Duties	\$ 2,960	\$ -	\$ 2,960	#DIV/0!
	Pay for Certifications earned				
10-8110	Contract Labor	\$ -	\$ -	\$ -	#DIV/0!
10-8111	Accrued Comp & Vacation	\$ -	\$ -	\$ -	#DIV/0!
10-8112	Overtime	\$ 2,496	\$ 864	\$ 1,632	188.9%
10-8113	Physicals & Gym Memberships	\$ -	\$ -	\$ -	#DIV/0!

SUPPLIES DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		Wastewater		Wastewater	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
20-8201	Building & Facilities Maintenance	\$ 1,200	\$ 1,500	\$ (300)	-20.0%
	\$100 per month				
20-8202	Emergency Response Supplies	\$ -	\$ -	\$ -	#DIV/0!
20-8203	Flowers/Gifts/Plaques	\$ 550	\$ -	\$ 550	#DIV/0!
	\$25 per employee				
	\$500 employee lunch				
20-8204	Governmental & Misc. Supplies	\$ 1,200	\$ -	\$ 1,200	#DIV/0!
	\$100 per month				
20-8205	Ice & Inclement Weather	\$ -	\$ -	\$ -	#DIV/0!
	\$3,000 - bacteria replacement				
20-8206	Medical Supplies	\$ -	\$ -	\$ -	#DIV/0!
20-8207	Minor Equipment: Field	\$ 2,000	\$ 600	\$ 1,400	233.3%

20-8208	Minor Equipment: Office	\$ 1,000	\$ -	\$ 1,000	#DIV/0!
20-8209	MV Fuel	\$ 2,400	\$ 600	\$ 1,800	300.0%
	\$200 per month				
20-8210	MV Repair & Maintenance	\$ 2,400	\$ -	\$ 2,400	#DIV/0!
	\$100 per month per vehicle				
20-8211	Office Supplies (consumables)	\$ 1,200	\$ 12,360	\$ (11,160)	-90.3%
	\$100 per month				
20-8212	Operating Supplies (non-consumables)	\$ 18,000	\$ 16,800	\$ 1,200	7.1%
	\$1,500 per month				
20-8213	Postage & Shipping	\$ 400	\$ 360	\$ 40	11.1%
	Shipping for labs				
20-8214	Printing & Binding	\$ 1,200	\$ 400	\$ 800	200.0%
	\$1,000 per month				
	Door hangers				

20-8215	Safety Equipment & Supplies	\$ 3,000	\$ 1,200	\$ 1,800	150.0%
	\$250 per month				
20-8216	Uniforms	\$ 1,000	\$ 810	\$ 190	23.5%
	Two personnel that need to be clothed				
20-8217	Streets	\$ -	\$ -	\$ -	#DIV/0!
20-8218	Drainage	\$ -	\$ -	\$ -	#DIV/0!
20-8219	Wastewater Collection	\$ 12,000	\$ -	\$ 12,000	#DIV/0!
	\$1,000 per month				
	Pipe and supplies for repairs				
	Manhole covers, rings, lids				
20-8220	Wastewater Treatment	\$ 12,000	\$ -	\$ 12,000	#DIV/0!
	\$1,000 per month				
	Sewer treatment chemicals				
20-8221	Water Distribution	\$ -	\$ -	\$ -	#DIV/0!
20-8222	Water Production	\$ -	\$ -	\$ -	#DIV/0!

OPERATIONS DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		Wastewater		Wastewater	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
40-8401	Advertising and Legal Notices	\$ 200	\$ 250	\$ (50)	-20.0%
40-8402	Dues, Memberships, & Licenses	\$ 800	\$ 800	\$ -	0.0%
40-8415	Finance Charges	\$ -	\$ -	\$ -	#DIV/0!
40-8403	Fines & Penalties	\$ 14,676	\$ 14,676	\$ -	0.0%
40-8404	Government & Misc. Operating	\$ 2,400	\$ 13,200	\$ (10,800)	-81.8%
	\$200 per month				
40-8405	Permits & Applications	\$ -	\$ 5,000	\$ (5,000)	-100.0%
40-8406	Reimbursable & Deposit Refunds	\$ -	\$ -	\$ -	#DIV/0!

40-8407	Special Events	\$ -	\$ -	\$ -	#DIV/0!
40-8408	Subscriptions & Publications	\$ -	\$ -	\$ -	#DIV/0!
40-8409	Travel & Training	\$ 8,500	\$ 3,000	\$ 5,500	183.3%
	All personnel will be certified in Collections or treatment				
40-8410	Streets	\$ -	\$ -	\$ -	#DIV/0!
40-8411	Drainage	\$ -	\$ -	\$ -	#DIV/0!
40-8411	Water Distribution	\$ -	\$ -	\$ -	#DIV/0!
40-8412	Water Production	\$ -	\$ -	\$ -	#DIV/0!

40-8413	Wastewater Collection	\$ 10,000	\$ -	\$ 10,000	#DIV/0!
	\$5,000 maintenance, \$5,000 repair				
	Repairs and maintenance to lift stations				
40-8414	Wastewater Treatment	\$ 6,000	\$ 6,000	\$ -	0.0%
	Environmental monitoring program				

UTILITIES DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		Wastewater		Wastewater	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
30-8301	Communication Services	\$ 2,400	\$ 2,100	\$ 300	14.3%
	\$2,000 per month				
30-8302	Electricity	\$ 30,000	\$ 35,000	\$ (5,000)	-14.3%
	\$2,500 per month				
30-8303	Natural Gas	\$ -	\$ -	\$ -	#DIV/0!
30-8304	Telephone - Landline	\$ 1,300	\$ 1,300	\$ -	0.0%
30-8305	Telephone - Mobile	\$ 1,200	\$ 1,200	\$ -	0.0%
30-8306	Water/Wastewater	\$ 3,000	\$ -	\$ 3,000	#DIV/0!
	Hazardous waste hauloff				

CONTRACTUAL DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		Wastewater		Wastewater	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
40-8401	Consultants & Professionals	\$ 10,000	\$ 15,000	\$ (5,000)	-33.3%
	Enviromental Mentor				
40-8402	Repair & Maintenance	\$ 12,000	\$ 18,000	\$ (6,000)	-33.3%
	Outside Repair - \$1,000 per month				
40-8403	Accounting & Auditor	\$ 7,000	\$ 6,667	\$ 333	5.0%
	Share of City Audit				
	Spilit with General, Water and Wastewater Funds				
40-8404	City Attorney & Legal	\$ 3,600	\$ -	\$ 3,600	#DIV/0!
	New Plant legal				
40-8405	City Engineer & Engineering	\$ 12,000	\$ 18,000	\$ (6,000)	-33.3%
	New Plant engineering				
40-8406	Communications	\$ -	\$ -	\$ -	#DIV/0!
40-8407	Equipment Rental	\$ -	\$ -	\$ -	#DIV/0!

40-8408	Governmental Services	\$ 12,000	\$ 9,000	\$ 3,000	33.3%
	\$1,000 per month				
	Lab Testing				
40-8409	Information Technology (IT)	\$ 4,000	\$ 4,000	\$ -	0.0%
	City IT Contract				
40-8411	Property & Liability	\$ 5,500	\$ 4,821	\$ 679	14.1%
	\$5,500				
40-8412	Solid Waste Collection	\$ 24,000	\$ 18,000	\$ 6,000	33.3%
	\$2,000 per month				
	Roll off, sludge press				

DEPT SERVICE & TRANSFER OUTLAY DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		Wastewater		Wastewater	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
70-8701	Transfer to General Fund	\$ 22,733	\$ 15,519	\$ 7,214	46.5%
	Transfer to Reserve Accounts				
	5% Franchise fee based on previous year's audit				
70-8702	Transfer to Debt Service	\$ -	\$ -	\$ -	#DIV/0!
70-8703	Transfer to Water Fund	\$ 76,465	\$ 76,465	\$ -	0.0%
	Repayment to Water Fund for FY 2014 Loans				
	Capital Loan (Year 1 of 20) - \$61,571				
	Operating Loan (Year 1 of 7) - \$14,894				
	*Loan repayment was originally scheduled for FY 2014-2015, but were delayed one year by I&I and plant repairs				
70-8704	Transfer to Waste Water Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8705	Transfer to Solid Waste Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8706	Transfer to Drainage Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8707	Transfer to Court Security Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8708	Transfer to Court Technology Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8709	Transfer to Grant Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8710	Transfer to Police Seizure (St) Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8711	Transfer to Police Seizure (Fed) Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8712	Transfer to Tourism Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8713	Transfer to Abatement Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8714	Transfer to Capital/Equipment Replacement	\$ -	\$ -	\$ -	#DIV/0!
70-8715	Transfer to Emergency Disaster Reserve	\$ -	\$ -	\$ -	#DIV/0!
70-8716	Transfer to Parks & Roads Donation Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8717	Transfer o Personnel Support Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8718	Transfer to First Responder Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8719	Transfer to Economic Development Fund	\$ -	\$ -	\$ -	#DIV/0!

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Solid Waste Fund

FY 2015-2016

DEPARTMENT GOALS & OBJECTIVES			
FISCAL YEAR		FUND	DEPARTMENT
FY 2015-16		Solid Waste	Solid Waste
Mission Statement			
Expenditure Summary		FY 2016	
Personnel	\$	-	
Supplies & Maintenance	\$	-	
Operations	\$	3,000	
Utilities	\$	-	
Contractual Services	\$	224,136	
Capital Outlay	\$	45,000	
Debt Services & Transfers	\$	58,423	
Department Total	\$	330,559	
		</	

DEPARTMENT BUDGET SUMMARY							
FISCAL YEAR		FUND		DEPARTMENT			
2013-2014		Solid Waste		Solid Waste			
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED	%
10	Personnel	\$ -	\$ -	\$ -	\$ -		0.0%
20	Supplies & Maintenance	\$ -	\$ -	\$ -	\$ -		0.0%
20	Operations	\$ -	\$ -	\$ 3,000	\$ 3,000		0.9%
30	Utilities	\$ -	\$ -	\$ -	\$ -		0.0%
40	Contractual Services	\$ -	\$ -	\$ 224,136	\$ 224,136		67.8%
60	Capital Outlay	\$ -	\$ -	\$ 45,000	\$ 45,000		13.6%
70	Debt Services & Transfers	\$ -	\$ -	\$ 58,423	\$ 58,423		17.7%
	TOTAL DEPARTMENT EXPENSES	\$ -	\$ -	\$ 330,559	\$ 330,559		

OPERATIONS DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		Solid Waste		Solid Waste	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
40-8401	Advertising and Legal Notices	\$ -	\$ -	\$ -	#DIV/0!
40-8402	Dues, Memberships, & Licenses	\$ -	\$ -	\$ -	#DIV/0!
40-8415	Finance Charges	\$ -	\$ -	\$ -	#DIV/0!
40-8403	Fines & Penalties	\$ -	\$ -	\$ -	#DIV/0!
40-8404	Government & Misc. Operating	\$ -	\$ -	\$ -	#DIV/0!
40-8405	Permits & Applications	\$ -	\$ -	\$ -	#DIV/0!
40-8406	Reimbursable & Deposit Refunds	\$ -	\$ -	\$ -	#DIV/0!

40-8407	Special Events	\$ 3,000	\$ -	\$ 3,000	✓ #DIV/0!
	Parkfest				
40-8408	Subscriptions & Publications	\$ -	\$ -	\$ -	✓ #DIV/0!
40-8409	Travel & Training	\$ -	\$ -	\$ -	✓ #DIV/0!
40-8410	Streets	\$ -	\$ -	\$ -	✓ #DIV/0!
40-8411	Drainage	\$ -	\$ -	\$ -	✓ #DIV/0!
40-8411	Water Distribution	\$ -	\$ -	\$ -	✓ #DIV/0!
40-8412	Water Production	\$ -	\$ -	\$ -	✓ #DIV/0!
40-8413	Wastewater Collection	\$ -	\$ -	\$ -	✓ #DIV/0!
40-8414	Wastewater Treatment	\$ -	\$ -	\$ -	✓ #DIV/0!

CONTRACTUAL DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		Solid Waste		Solid Waste	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
40-8401	Consultants & Professionals	\$ -	\$ -	\$ -	#DIV/0!
40-8402	Repair & Maintenance	\$ -	\$ -	\$ -	#DIV/0!
40-8403	Accounting & Auditor	\$ -	\$ -	\$ -	#DIV/0!
40-8404	City Attorney & Legal	\$ -	\$ -	\$ -	#DIV/0!
40-8405	City Engineer & Engineering	\$ -	\$ -	\$ -	#DIV/0!
40-8406	Communications	\$ -	\$ -	\$ -	#DIV/0!
40-8407	Equipment Rental	\$ -	\$ -	\$ -	#DIV/0!

40-8408	Governmental Services	\$ -	\$ -	\$ -	#DIV/0!
40-8409	Information Technology (IT)	\$ -	\$ -	\$ -	#DIV/0!
40-8411	Property & Liability	\$ -	\$ -	\$ -	#DIV/0!
40-8412	Solid Waste Collection	\$ 224,136	\$ -	\$ 224,136	#DIV/0!
	Contract charge for twice a week residential collection				
	1,650 units x \$11.32 x 12 months	\$ 244,224			

CAPITAL OUTLAY DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		Solid Waste		Solid Waste	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
60-8601	Capital Improvements	\$ -	\$ -	\$ -	#DIV/0!
60-8602	Equipment: Heavy	\$ -	\$ -	\$ -	#DIV/0!
60-8603	Equipment: Personal	\$ -	\$ -	\$ -	#DIV/0!
60-8604	Facilities: City Buildings	\$ -	\$ -	\$ -	#DIV/0!
60-8605	Facilities: Parks	\$ -	\$ -	\$ -	#DIV/0!
60-8606	Streets	\$ -	\$ -	\$ -	#DIV/0!
60-8607	Technology: Communication	\$ 45,000	\$ -	\$ 45,000	#DIV/0!
	STW Accounting Software				

60-8608	Technology: Office & Field	\$ -	\$ -	\$ -	✓ #DIV/0!
60-8609	Vehicles	\$ -	\$ -	\$ -	✓ #DIV/0!
60-8610	Utilities: Drainage	\$ -	\$ -	\$ -	✓ #DIV/0!
60-8611	Utilities: Wastewater - Collection	\$ -	\$ -	\$ -	✓ #DIV/0!
60-8612	Utilities: Wastewater - Treatment	\$ -	\$ -	\$ -	✓ #DIV/0!
60-8613	Utilities: Water Distribution	\$ -	\$ -	\$ -	✓ #DIV/0!
60-8614	Utilities: Water Production	\$ -	\$ -	\$ -	✓ #DIV/0!

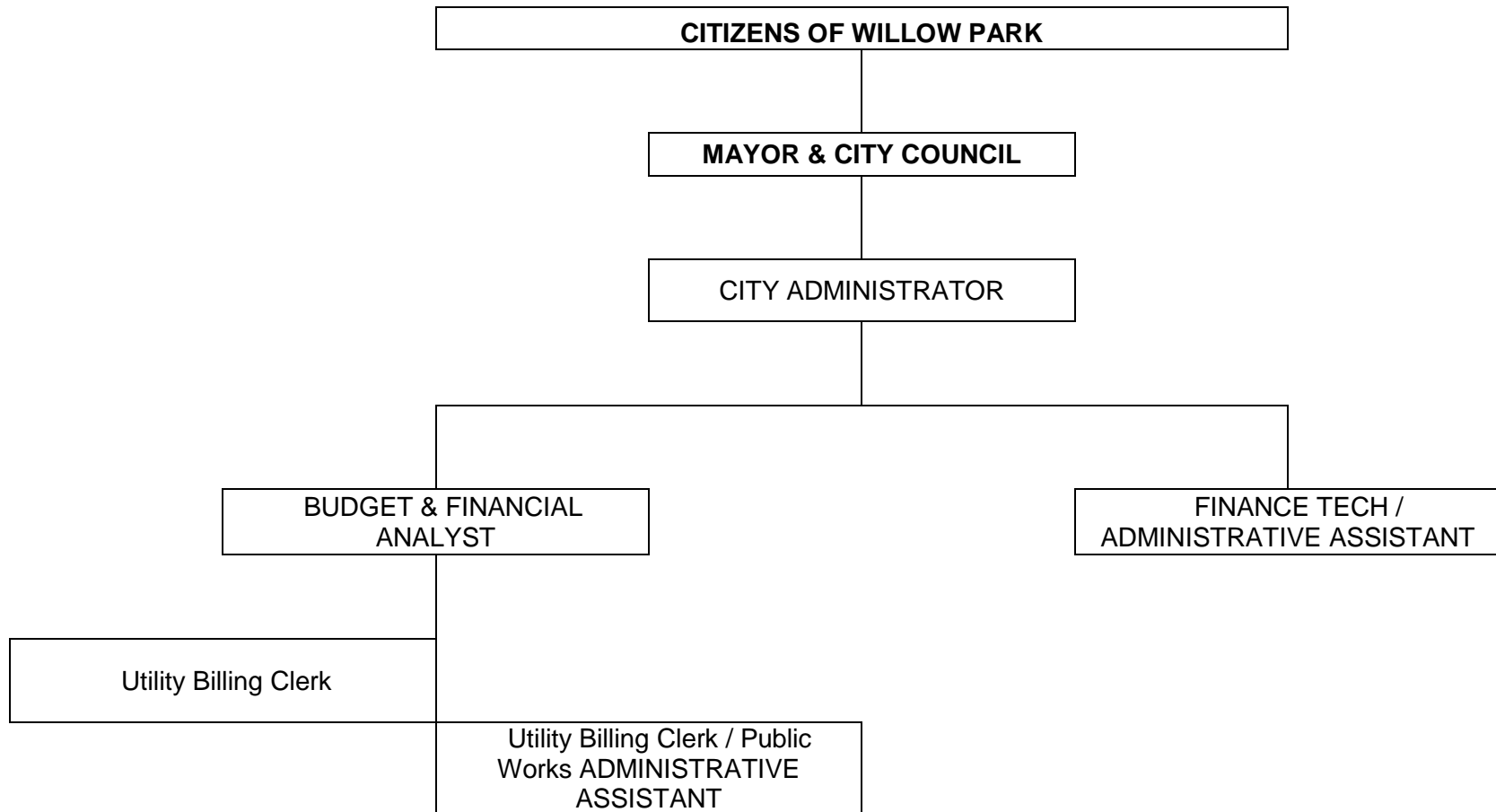
DEPT SERVICE & TRANSFER OUTLAY DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		Solid Waste		Solid Waste	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
70-8701	Transfer to General Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8702	Transfer to Debt Service	\$ -	\$ -	\$ -	#DIV/0!
70-8703	Transfer to Water Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8704	Transfer to Waste Water Fund	\$ 38,423	\$ -	\$ 38,423	#DIV/0!
	Interfund tranfer to establish waste water cash reservice account				
	**Interfund transfer, to be treated as a loan				
70-8705	Transfer to Solid Waste Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8706	Transfer to Drainage Fund	\$ 20,000	\$ -	\$ 20,000	#DIV/0!
	Interfund transfer to establish drainage working capital				
	**Interfund transfer, to be treated as a loan				
70-8707	Transfer to Court Security Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8708	Transfer to Court Technology Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8709	Transfer to Grant Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8710	Transfer to Police Seizure (St) Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8711	Transfer to Police Seizure (Fed) Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8712	Transfer to Tourism Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8713	Transfer to Abatement Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8714	Transfer to Capital/Equipment Replacement	\$ -	\$ -	\$ -	#DIV/0!
70-8715	Transfer to Emergency Disaster Reserve	\$ -	\$ -	\$ -	#DIV/0!
70-8716	Transfer to Parks & Roads Donation Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8717	Transfer o Personnel Support Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8718	Transfer to First Responder Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8719	Transfer to Economic Development Fund	\$ -	\$ -	\$ -	#DIV/0!

CAPITAL IMPROVEMENT PROJECT REQUEST						
FISCAL YEAR		FUND	DEPARTMENT			
FY 2015-16		Solid Waste	Solid Waste			
PROJECT NO.		PROJECT CATEGORY	PROJECT TITLE			
		Technology	Accounting Software			
PROJECT DESCRIPTION		Conversion of accounting software from Quickbooks to STW Accounting				
PROJECT LOCATION		Technology: City Hall Server				
JUSTIFICATION/BENEFIT		Addresses Audit Finding. Improve utility billing/finance operations				
ACTIVITY	COST ESTIMATE	FUNDING SOURCE	PERCENTAGE %	AMOUNT	SCHEDULE	
Engineering/Planning		Current Revenues				
Land/Right-of-Way		Reserve Funds	100	45000	FY 2015-16	
Construction		G.O. Bonds				
Equipment		Rev. Bonds				
Materials		Cert. of Obligation				
Furnishings		Lease/Purchase				
Other	\$45,000	Grants				
		Other				
TOTAL	\$45,000	TOTAL		\$45,000	\$0	
Will the project be completed in upcoming buget year?		Yes				
When will the project design/planning/engineering be comp		2016				
When will the project be bid?		Previous RFQ				
When will construction/delivery/execution take place?		N/A				
When will the project be complete?		FY 2016				
When will the final exspense be accounted for?		FY 2016				
NOTES OR ADDITIONAL INFORMATION						

Drainage Fund

FY 2015-2016

DEPARTMENT GOALS & OBJECTIVES					
FISCAL YEAR		FUND		DEPARTMENT	
FY 2015-16		Drainage		Drainage	
Mission Statement					
Expenditure Summary		FY 2016		Insert Pie Chart Here	
Personnel	\$	-			
Supplies & Maintenance	\$	34,850			
Operations	\$	-			
Utilities	\$	-			
Contractual Services	\$	-			
Capital Outlay	\$	-			
Debt Services & Transfers	\$	-			
Department Total	\$	34,850			
MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:				FY 2015	
Fund was inactive in FY 2014-15					
MAJOR ACCOMPLISHMENTS THIS UPCOMMING FISCAL YEAR:				FY 2016 Projection	
First year the Drainage Fund as been active due to transfer/loan from the Solid Waste Fund					
Fund projects of the Public Works Streets/Drainage crew. Crew will work on streets 9-10 months out of the year and drainage 2-3 months.					
Conduct Drainage Study (funded in 1-time capital expense budget)					
Implement \$1 drainage utility fee.					



DEPARTMENT BUDGET OVERVIEW							
FISCAL YEAR		FUND		DEPARTMENT			
2015-2016		General		Drainage			
ACCOUNT NUMBER	ACCOUNT	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	Current Year		Request Year	
				FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED YEAR END	FY 2015-2016 BUDGET PROPOSED	FY 2015-2016 BUDGET APPROVED
	<u>PERSONNEL</u>						
10-8100	Salaries and Wages						
10-8101	Payroll Expenses						
10-8102	Unemployment Insurance						
10-8103	Workers Compensation						
10-8103	Health Insurance						
10-8104	Dental Insurance						
10-8105	Life Insurance						
10-8106	Retirement - T.M.R.S.						
10-8107	Auto Allowance						
10-8109	Certificate Pay/Supplemental Duties						
10-8110	Contract Labor						
10-8111	Accrued Comp & Vacation						
10-8112	Overtime						
10-8113	Physicals & Gym Memberships						
	<i>SUBTOTAL PERSONNEL</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>SUPPLIES & MAINTENANCE</u>						
20-8201	Building & Facilities Maintenance						
20-8202	Emergency Response Supplies						
20-8203	Flowers/Gifts/Plaques						
20-8204	Governmental & Misc. Supplies						
20-8205	Ice & Inclement Weather						
20-8206	Medical Supplies						
20-8207	Minor Equipment: Field						
20-8208	Minor Equipment: Office						

20-8209	MV Fuel						
20-8210	MV Repair & Maintenance						
20-8211	Office Supplies (consumables)						
20-8212	Operating Supplies (non-consumables)						
20-8213	Postage & Shipping						
20-8214	Printing & Binding						
20-8215	Safety Equipment & Supplies						
20-8216	Uniforms						
20-8217	Streets						
20-8218	Drainage					\$ 34,850	\$ 34,850
20-8219	Wastewater Collection						
20-8220	Wastewater Treatment						
20-8221	Water Distribution						
20-8222	Water Production						
	SUBTOTAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 34,850	\$ 34,850
	OPERATIONS						
40-8401	Advertising and Legal Notices						
40-8402	Dues, Memberships, & Licenses						
40-8415	Finance Charges						
40-8403	Fines & Penalties						
40-8404	Government & Misc. Operating						
40-8405	Permits & Applications						
40-8406	Reimbursable & Deposit Refunds						
40-8407	Special Events						
40-8408	Subscriptions & Publications						
40-8409	Travel & Training						
40-8410	Streets						
40-8411	Drainage						
40-8411	Water Distribution						
40-8412	Water Production						
40-8413	Wastewater Collection						

40-8414	Wastewater Treatment						
	<i>SUBTOTAL OPERATIONS</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>UTILITIES</u>						
30-8301	Communication Services						
30-8302	Electricity						
30-8303	Natural Gas						
30-8304	Telephone - Landline						
30-8305	Telephone - Mobile						
30-8306	Water/Wastewater						
	<i>SUBTOTAL UTILITIES</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>CONTRACTUAL SERVICES</u>						
40-8401	Consultants & Professionals						
40-8402	Repair & Maintenance						
40-8403	Accounting & Auditor						
40-8404	City Attorney & Legal						
40-8405	City Engineer & Engineering						
40-8406	Communications						
40-8407	Equipment Rental						
40-8408	Governmental Services						
40-8409	Information Technology (IT)						
40-8411	Property & Liability						
40-8412	Solid Waste Collection						
	<i>SUBTOTAL CONTRACTUAL</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>CAPITAL OUTLAY</u>						
60-8601	Capital Improvements						
60-8602	Equipment: Heavy						
60-8603	Equipment: Personal						
60-8604	Facilities: City Buildings						

60-8605	Facilities: Parks						
60-8606	Streets						
60-8607	Technology: Communication						
60-8608	Technology: Office & Field						
60-8609	Vehicles						
60-8610	Utilities: Drainage						
60-8611	Utilities: Wastewater - Collection						
60-8612	Utilities: Wastewater - Treatment						
60-8613	Utilities: Water Distribution						
60-8614	Utilities: Water Production						
	<i>SUBTOTAL CAPITAL OUTLAY</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>DEBT SERVICES & TRANSFERS</u>						
70-8701	Transfer to General Fund						
70-8702	Transfer to Debt Service						
70-8703	Transfer to Water Fund						
70-8704	Transfer to Waste Water Fund						
70-8705	Transfer to Solid Waste Fund						
70-8706	Transfer to Drainage Fund						
70-8707	Transfer to Court Security Fund						
70-8708	Transfer to Court Technology Fund						
70-8709	Transfer to Grant Fund						
70-8710	Transfer to Police Seizure (St) Fund						
70-8711	Transfer to Police Seizure (Fed) Fund						
70-8712	Transfer to Tourism Fund						
70-8713	Transfer to Abatement Fund						
70-8714	Transfer to Capital/Equipment Replacement						
70-8715	Transfer to Emergency Disaster Reserve						
70-8716	Transfer to Parks & Roads Donation Fund						
70-8717	Transfer o Personnel Support Fund						
70-8718	Transfer to First Responder Fund						
70-8719	Transfer to Economic Development Fund						
	<i>SUBTOTAL ACCT TRANS</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	DEPARTMENT TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 34,850	\$ 34,850

DEPARTMENT BUDGET SUMMARY							
FISCAL YEAR		FUND		DEPARTMENT			
2015-2016		General		Drainage			
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED	%
10	Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
20	Supplies & Maintenance	\$ -	\$ -	\$ 34,850	\$ 34,850	\$ 34,850	100.0%
20	Operations	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
30	Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
40	Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
60	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
70	Debt Services & Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	TOTAL DEPARTMENT EXPENSES	\$ -	\$ -	\$ 34,850	\$ 34,850	\$ 34,850	

SUPPLIES DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Drainage	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
20-8201	Building & Facilities Maintenance	\$ -	\$ -	\$ -	#DIV/0!
20-8202	Emergency Response Supplies	\$ -	\$ -	\$ -	#DIV/0!
20-8203	Flowers/Gifts/Plaques	\$ -	\$ -	\$ -	#DIV/0!
20-8204	Governmental & Misc. Supplies	\$ -	\$ -	\$ -	#DIV/0!
20-8205	Ice & Inclement Weather	\$ -	\$ -	\$ -	#DIV/0!
20-8206	Medical Supplies	\$ -	\$ -	\$ -	#DIV/0!
20-8207	Minor Equipment: Field	\$ -	\$ -	\$ -	#DIV/0!

20-8208	Minor Equipment: Office	\$ -	\$ -	\$ -	#DIV/0!
20-8209	MV Fuel	\$ -	\$ -	\$ -	#DIV/0!
20-8210	MV Repair & Maintenance	\$ -	\$ -	\$ -	#DIV/0!
20-8211	Office Supplies (consumables)	\$ -	\$ -	\$ -	#DIV/0!
20-8212	Operating Supplies (non-consumables)	\$ -	\$ -	\$ -	#DIV/0!
20-8213	Postage & Shipping	\$ -	\$ -	\$ -	#DIV/0!
20-8214	Printing & Binding	\$ -	\$ -	\$ -	#DIV/0!
20-8215	Safety Equipment & Supplies	\$ -	\$ -	\$ -	#DIV/0!

20-8216	Uniforms	\$ -	\$ -	\$ -	#DIV/0!
20-8217	Streets	\$ -	\$ -	\$ -	#DIV/0!
20-8218	Drainage	\$ 34,850	\$ -	\$ 34,850	#DIV/0!
	Strom water pipe, concrete for drive approach replacement				
	Gradeall maintenance				
20-8219	Wastewater Collection	\$ -	\$ -	\$ -	#DIV/0!
20-8220	Wastewater Treatment	\$ -	\$ -	\$ -	#DIV/0!
20-8221	Water Distribution	\$ -	\$ -	\$ -	#DIV/0!
20-8222	Water Production	\$ -	\$ -	\$ -	#DIV/0!

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First Responder Non-Profit

FY 2015-2016

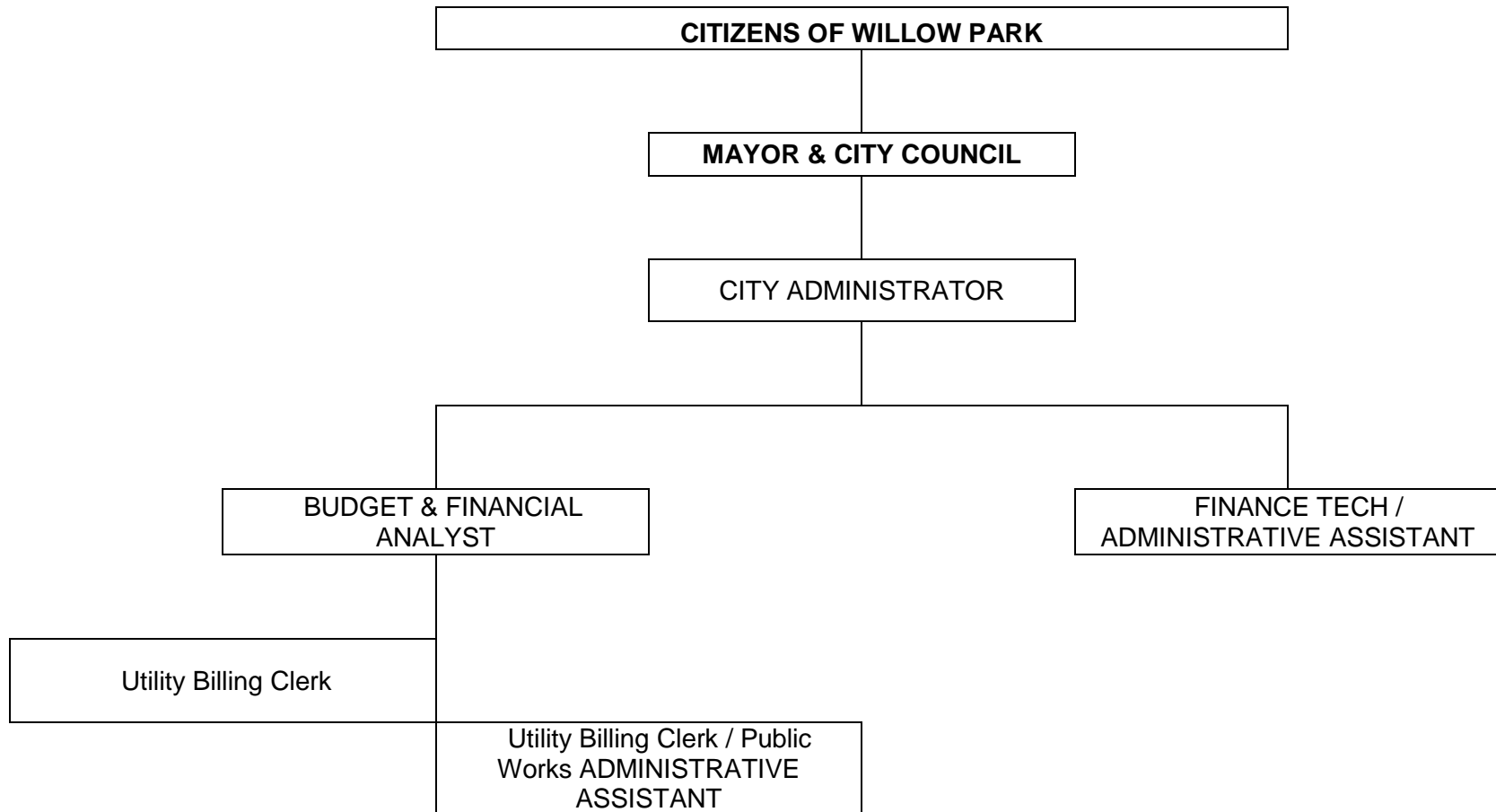
First Responder Fund (Willow Park Fire Board)				
Approved Budget Fiscal Year: 2015-2016				
			FUND	FUND BALANCE
			NON-PROFIT VFD	OPERATING
<u>Account Number</u>				
80-1105				\$ 137,590.11
<u>Supplies</u>				
IPAD for Fire Inspector			\$ 700.00	
Gym Memberships			\$ 5,000.00	
<u>Utilites</u>				
Satellite TV for FD/PD			\$ 2,100.00	
<u>Capital Outlay</u>				
Vehicle Purchase			\$ 42,000.00	
Thermal Imaging Camera			\$ 8,200.00	
<u>Total Amount Requested</u>			\$ 58,000.00	
Balance Remaning				\$ 79,590.11

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Economic Development Fund

FY 2015-2016

DEPARTMENT GOALS & OBJECTIVES					
FISCAL YEAR		FUND		DEPARTMENT	
FY 2015-16		Economic Development		Economic Development	
Mission Statement					
Expenditure Summary		FY 2016		Insert Pie Chart Here	
Personnel	\$	-			
Supplies & Maintenance	\$	10,000			
Operations	\$	10,000			
Utilities	\$	-			
Contractual Services	\$	30,000			
Capital Outlay	\$	-			
Debt Services & Transfers	\$	18,741			
Department Total	\$	68,741			
MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:			FY 2015		
First year inactivation					
Operated tradeshow booth at Interational Council of Shopping Centers (ICSC) Texas conference					
Completed in depth demographic analysis					
MAJOR ACCOMPLISHMENTS THE UPCOMMING FISCAL YEAR:			FY 2016 Projection		
Create an Economic Development Corporation					
Presence at regional tradeshow and economic development events					
Fund Business Improvement Grants					



DEPARTMENT BUDGET OVERVIEW							
FISCAL YEAR		FUND		DEPARTMENT			
2015-2016		Economic Development		Economic Development			
ACCOUNT NUMBER	ACCOUNT	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	Current Year		Request Year	
				FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED YEAR END	FY 2015-2016 BUDGET PROPOSED	FY 2015-2016 BUDGET APPROVED
	<u>PERSONNEL</u>						
10-8100	Salaries and Wages						
10-8101	Payroll Expenses						
10-8102	Unemployment Insurance						
10-8103	Workers Compensation						
10-8103	Health Insurance						
10-8104	Dental Insurance						
10-8105	Life Insurance						
10-8106	Retirement - T.M.R.S.						
10-8107	Auto Allowance						
10-8109	Certificate Pay/Supplemental Duties						
10-8110	Contract Labor						
10-8111	Accrued Comp & Vacation						
10-8112	Overtime						
10-8113	Physicals & Gym Memberships						
	<i>SUBTOTAL PERSONNEL</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>SUPPLIES & MAINTENANCE</u>						
20-8201	Building & Facilities Maintenance						
20-8202	Emergency Response Supplies						
20-8203	Flowers/Gifts/Plaques						
20-8204	Governmental & Misc. Supplies					\$ 10,000	\$ 10,000
20-8205	Ice & Inclement Weather						

20-8206	Medical Supplies						
20-8207	Minor Equipment: Field						
20-8208	Minor Equipment: Office						
20-8209	MV Fuel						
20-8210	MV Repair & Maintenance						
20-8211	Office Supplies (consumables)						
20-8212	Operating Supplies (non-consumables)						
20-8213	Postage & Shipping						
20-8214	Printing & Binding						
20-8215	Safety Equipment & Supplies						
20-8216	Uniforms						
20-8217	Streets						
20-8218	Drainage						
20-8219	Wastewater Collection						
20-8220	Wastewater Treatment						
20-8221	Water Distribution						
20-8222	Water Production						
	SUBTOTAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
	OPERATIONS						
40-8401	Advertising and Legal Notices					\$ 2,500	\$ 2,500
40-8402	Dues, Memberships, & Licenses					\$ 1,000	\$ 1,000
40-8415	Finance Charges						
40-8403	Fines & Penalties						
40-8404	Government & Misc. Operating					\$ 1,500	\$ 1,500
40-8405	Permits & Applications						
40-8406	Reimbursable & Deposit Refunds						
40-8407	Special Events						
40-8408	Subscriptions & Publications						

40-8409	Travel & Training					\$ 5,000	\$ 5,000
40-8410	Streets						
40-8411	Drainage						
40-8411	Water Distribution						
40-8412	Water Production						
40-8413	Wastewater Collection						
40-8414	Wastewater Treatment						
	SUBTOTAL OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
	UTILITIES						
30-8301	Communication Services						
30-8302	Electricity						
30-8303	Natural Gas						
30-8304	Telephone - Landline						
30-8305	Telephone - Mobile						
30-8306	Water/Wastewater						
	SUBTOTAL UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	CONTRACTUAL SERVICES						
40-8401	Consultants & Professionals						
40-8402	Repair & Maintenance						
40-8403	Accounting & Auditor						
40-8404	City Attorney & Legal						
40-8405	City Engineer & Engineering						
40-8406	Communications						
40-8407	Equipment Rental						
40-8408	Governmental Services					\$ 30,000	\$ 30,000
40-8409	Information Technology (IT)						
40-8411	Property & Liability						
40-8412	Solid Waste Collection						

	<i>SUBTOTAL CONTRACTUAL</i>	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
	<u>CAPITAL OUTLAY</u>						
60-8601	Capital Improvements						
60-8602	Equipment: Heavy						
60-8603	Equipment: Personal						
60-8604	Facilities: City Buildings						
60-8605	Facilities: Parks						
60-8606	Streets						
60-8607	Technology: Communication						
60-8608	Technology: Office & Field						
60-8609	Vehicles						
60-8610	Utilities: Drainage						
60-8611	Utilities: Wastewater - Collection						
60-8612	Utilities: Wastewater - Treatment						
60-8613	Utilities: Water Distribution						
60-8614	Utilities: Water Production						
	<i>SUBTOTAL CAPITAL OUTLAY</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>DEBT SERVICES & TRANSFERS</u>						
70-8701	Transfer to General Fund						
70-8702	Transfer to Debt Service						
70-8703	Transfer to Water Fund						
70-8704	Transfer to Waste Water Fund						
70-8705	Transfer to Solid Waste Fund						
70-8706	Transfer to Drainage Fund						
70-8707	Transfer to Court Security Fund						
70-8708	Transfer to Court Technology Fund						
70-8709	Transfer to Grant Fund						

70-8710	Transfer to Police Seizure (St) Fund						
70-8711	Transfer to Police Seizure (Fed) Fund						
70-8712	Transfer to Tourism Fund						
70-8713	Transfer to Abatement Fund						
70-8714	Transfer to Capital/Equipment Replacement						
70-8715	Transfer to Emergency Disaster Reserve						
70-8716	Transfer to Parks & Roads Donation Fund						
70-8717	Transfer o Personnel Support Fund						
70-8718	Transfer to First Responder Fund						
70-8719	Transfer to Economic Development Fund					\$ 18,741	\$ 18,741
	<i>SUBTOTAL ACCT TRANS</i>	\$ -	\$ -	\$ -	\$ -	\$ 18,741	\$ 18,741
	DEPARTMENT TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 68,741	\$ 68,741

DEPARTMENT BUDGET SUMMARY							
FISCAL YEAR		FUND		DEPARTMENT			
2015-2016		General		Economic Development			
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED	%
10	Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
20	Supplies & Maintenance	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	14.5%
20	Operations	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	14.5%
30	Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
40	Contractual Services	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	43.6%
60	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
70	Debt Services & Transfers	\$ -	\$ -	\$ 18,741	\$ 18,741	\$ 18,741	27.3%
	TOTAL DEPARTMENT EXPENSES	\$ -	\$ -	\$ 68,741	\$ 68,741	\$ 68,741	

SUPPLIES DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Economic Development	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
20-8201	Building & Facilities Maintenance	\$ -	\$ -	\$ -	#DIV/0!
20-8202	Emergency Response Supplies	\$ -	\$ -	\$ -	#DIV/0!
20-8203	Flowers/Gifts/Plaques	\$ -	\$ -	\$ -	#DIV/0!
20-8204	Governmental & Misc. Supplies	\$ 10,000	\$ -	\$ 10,000	#DIV/0!
	Tradeshows, economic development marketing				
20-8205	Ice & Inclement Weather	\$ -	\$ -	\$ -	#DIV/0!
20-8206	Medical Supplies	\$ -	\$ -	\$ -	#DIV/0!
20-8207	Minor Equipment: Field	\$ -	\$ -	\$ -	#DIV/0!

20-8208	Minor Equipment: Office	\$ -	\$ -	\$ -	✓ #DIV/0!
20-8209	MV Fuel	\$ -	\$ -	\$ -	✓ #DIV/0!
20-8210	MV Repair & Maintenance	\$ -	\$ -	\$ -	✓ #DIV/0!
20-8211	Office Supplies (consumables)	\$ -	\$ -	\$ -	✓ #DIV/0!
20-8212	Operating Supplies (non-consumables)	\$ -	\$ -	\$ -	✓ #DIV/0!
20-8213	Postage & Shipping	\$ -	\$ -	\$ -	✓ #DIV/0!
20-8214	Printing & Binding	\$ -	\$ -	\$ -	✓ #DIV/0!

OPERATIONS DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Economic Development	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
40-8401	Advertising and Legal Notices	\$ 2,500	\$ -	\$ 2,500	#DIV/0!
	Economic Development marketing				
	Notices for EDC				
40-8402	Dues, Memberships, & Licenses	\$ 1,000	\$ -	\$ 1,000	#DIV/0!
40-8415	Finance Charges	\$ -	\$ -	\$ -	#DIV/0!
40-8403	Fines & Penalties	\$ -	\$ -	\$ -	#DIV/0!
40-8404	Government & Misc. Operating	\$ 1,500	\$ -	\$ 1,500	#DIV/0!
	\$125 per month				
40-8405	Permits & Applications	\$ -	\$ -	\$ -	#DIV/0!
40-8406	Reimbursable & Deposit Refunds	\$ -	\$ -	\$ -	#DIV/0!

40-8407	Special Events	\$ -	\$ -	\$ -	✓ #DIV/0!
40-8408	Subscriptions & Publications	\$ -	\$ -	\$ -	✓ #DIV/0!
40-8409	Travel & Training	\$ 5,000	\$ -	\$ 5,000	✓ #DIV/0!
	\$2,000 - TEDC Dallas, San Antonio, Austin				
	\$2,000 - IEDC New Orleans				
	\$1,000 - SEDC TBA				
40-8410	Streets	\$ -	\$ -	\$ -	✓ #DIV/0!
40-8411	Drainage	\$ -	\$ -	\$ -	✓ #DIV/0!
40-8411	Water Distribution	\$ -	\$ -	\$ -	✓ #DIV/0!
40-8412	Water Production	\$ -	\$ -	\$ -	✓ #DIV/0!
40-8413	Wastewater Collection	\$ -	\$ -	\$ -	✓ #DIV/0!
40-8414	Wastewater Treatment	\$ -	\$ -	\$ -	✓ #DIV/0!

CONTRACTUAL DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Economic Development	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
40-8401	Consultants & Professionals	\$ -	\$ -	\$ -	#DIV/0!
40-8402	Repair & Maintenance	\$ -	\$ -	\$ -	#DIV/0!
40-8403	Accounting & Auditor	\$ -	\$ -	\$ -	#DIV/0!
40-8404	City Attorney & Legal	\$ -	\$ -	\$ -	#DIV/0!
40-8405	City Engineer & Engineering	\$ -	\$ -	\$ -	#DIV/0!
40-8406	Communications	\$ -	\$ -	\$ -	#DIV/0!
40-8407	Equipment Rental	\$ -	\$ -	\$ -	#DIV/0!

40-8408	Governmental Services	\$ 30,000	\$ -	\$ 30,000	#DIV/0!
	Business Improvement Grants				
	Restaurant Rebate Program				
40-8409	Information Technology (IT)	\$ -	\$ -	\$ -	#DIV/0!
40-8411	Property & Liability	\$ -	\$ -	\$ -	#DIV/0!
40-8412	Solid Waste Collection	\$ -	\$ -	\$ -	#DIV/0!

DEBT SERVICE & TRANSFER OUTLAY DETAIL & JUSTIFICATION FOR LINE ITEM EXPENDITURES					
FISCAL YEAR		FUND		DEPARTMENT	
2015-2016		General		Economic Development	
				CURRENT VS. PROPOSED	
ACCOUNT NO.	EXPENDITURE GROUP	FY 2015-2016 BUDGET PROPOSED	FY 14-15 CURRENT YR. BUDGET	AMOUNT CHANGED	PERCENTAGE CHANGED
70-8701	Transfer to General Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8702	Transfer to Debt Service	\$ -	\$ -	\$ -	#DIV/0!
70-8703	Transfer to Water Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8704	Transfer to Waste Water Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8705	Transfer to Solid Waste Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8706	Transfer to Drainage Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8707	Transfer to Court Security Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8708	Transfer to Court Technology Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8709	Transfer to Grant Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8710	Transfer to Police Seizure (St) Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8711	Transfer to Police Seizure (Fed) Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8712	Transfer to Tourism Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8713	Transfer to Abatement Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8714	Transfer to Capital/Equipment Replacement	\$ -	\$ -	\$ -	#DIV/0!
70-8715	Transfer to Emergency Disaster Reserve	\$ -	\$ -	\$ -	#DIV/0!
70-8716	Transfer to Parks & Roads Donation Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8717	Transfer o Personnel Support Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8718	Transfer to First Responder Fund	\$ -	\$ -	\$ -	#DIV/0!
70-8719	Transfer to Economic Development Fund	\$ 18,741	\$ -	\$ 18,741	#DIV/0!
	Intrafund Transfer to ED Fund Balance				

Glossary

Accounting System: The methods and records established to identify, assemble, analyze, classify, record, and report the City's transactions and to maintain accountability for the related assets and liabilities.

Accounts Payable (AP): A short-term (one year or less) liability reflecting amounts owed for goods and Services received by the City.

Accounts Receivable (AR): An asset reflecting amounts due from other persons or organizations for goods and services furnished by the City.

Accrual Accounting: A basis of accounting in which revenues and expenses are recorded at the time they occur, rather than at the time cash is received or paid by the city.

Actual: The actual amount spent on expenditures as it relates to a fund, department and/or expenditure category. These amounts have been adjusted and include audit adjustments.

Ad Valorem Taxes: Commonly referred to as property taxes. The charges levied on all real and certain personal property according to the property's assessed value and the tax rate. Two ad valorem rates create the total collection:

Maintenance and Operations Rate: This rate is one of two component rates that make up the total tax rate. Revenue generated by this rate is used to fund general operations of the City.

Debt Service Rate: This rate is the second of two component rates that make up the total tax rate. This rate is set by law in an amount sufficient to generate enough revenue with which to pay the City's maturing general obligation debt.

Adjustment to Base Request: A request needed to maintain current service levels, such as fuel or electricity, and may include personnel when needed to maintain the service level.

Advanced Refunding Bonds: Bonds issued to refinance an outstanding bond issue before the date the outstanding bonds become due or callable. Proceeds of the advance refunding are deposited in escrow with a fiduciary, invested in U.S. Treasury Bonds or Other authorized securities and used to redeem the underlying bonds at their maturity or call date, to pay interest on the bonds being refunded, or to pay interest on the advance refunding bonds.

Appropriations: An authorization made by the City Council which permits the City to make expenditures and incur obligations.

Approved: The adopted budget for a fund, department and/or expenditure category for the upcoming fiscal year.

Assessed Value: A valuation set upon real estate or other property as a basis for levying property taxes. All property values within the City of Willow Park are assessed by the Parker County Appraisal District.

Asset: The resources and property of the City that can be used or applied to cover liabilities.

Audit: An examination or verification of the financial accounts and records. The City is required to have an annual audit conducted by qualified certified public accountants.

Balanced Budget: A budget with total revenues equaling total expenditures. The City adopts an annual budget that will have a balanced General Fund budget; however, the total budget is either balanced or has revenues over higher than expenditures.

Base Budget: Refers to a departmental operating budget minus personnel and VES contribution.

Basis of Accounting: Refers to when revenues, expenditures, expenses, and transfers (and the related assets and liabilities) are recorded and reported in the financial statements.

Bond: A written promise to pay a specified sum of money (called the principal amount) at a specific date or dates in the future (called the maturity dates) and carrying interest at a specified rate, usually paid periodically. The difference between a bond and a note is that a bond is issued for a longer period and requires greater legal formality. The most common types of bonds are general obligation and revenue bonds. Bonds are usually used for construction of large Capital projects, such as buildings, streets, and water/sewer system improvements.

Bonded Debt: The portion of indebtedness represented by outstanding (unpaid) bonds.

Bonds Issued: Bonds sold by the City.

Bonds Payable: The face value of bonds issued and unpaid.

Budget: A financial plan for a specified period of time (fiscal year for the City) that includes an estimate of proposed expenditures and the means for financing them.

Budget Message: A general discussion of the proposed budget as presented in writing by the City Manager to the City Council.

Capital Budget: A plan of proposed capital outlays and the means of financing them for the current fiscal period.

Capital Improvements: Expenditures for the construction, purchase, or renovation of City facilities or property.

Capital Outlay: Expenditures resulting in the acquisition of or addition to the City's fixed assets. Generally, any item with a purchase price of \$5,000 or more and having an estimated useful life of at least two years is classified as a capital outlay expenditure.

Cash Basis: A basis of accounting in which transaction recorded when cash is received or disbursed.

Category Descriptions: The name given to a group of similar line items. E.I. Line items related to the operating a facility such as gas and electricity grouped under the category description of Occupancy.

Certificate of Obligation Bonds: Bonds backed which do not require voter approval and can either be backed by the full faith and credit of the City or by a specific or special revenue stream.

Charges for Service: The revenue typically charged for a service is specific to an individual user, rather than a communal good, therefore the charge is used to offset the cost for the individual need. Ex. Park fees and utility charges.

Debt Service Fund: A fund established to account for funds needed to make principal and interest payments on outstanding bonds when due. Also referred to as an Interest and Sinking Fund.

Debt Service Requirements: The amount of money required to pay interest and principal for a specified period on outstanding debt.

Delinquent Taxes: Property taxes remaining unpaid after the due date. Delinquent taxes incur penalties and interest at rates specified by law.

Department: A functional group of the City with related activities aimed at accomplishing a major City service or program (e.g. the Fire Department).

Depreciation: The prorating of the cost of a fixed asset over the estimated service life of the asset. Each period is charged with a portion of such cost, and through this process, the entire cost of the asset is ultimately charged off as an expense. In governmental accounting, depreciation may be recorded in proprietary funds. Assets in general governmental funds are expensed entirely when purchased.

Division: A sub-group of a Department that represents a major service provided by the Department (e.g. the Fire Suppression Division).

Effective Tax Rate: The rate necessary to raise the same total amount of taxes from the same properties that were on the roll last year.

Efficiency & Effectiveness Measure: A performance indicator is an assessment of how well or the degree of quality a department provides services.

Encumbrance: The commitment of appropriated funds to purchase an item or service. An encumbrance differs from an account payable in that a commitment is referred to as an encumbrance before goods or services are received.

Enhancement Request: A request considered a “nice-to-do” and would enhance or add to the current service levels.

Enterprise Fund: See Proprietary Fund.

Equity: The difference between assets and liabilities of the fund.

Estimated: An estimate of an unknown number, such as future revenue, based upon history, trend, or other logical methods.

Expense/Expenditure: Charges incurred, whether paid or unpaid, for operation, maintenance, interest, and other charges which are presumed to benefit the current fiscal period.

Extra Territorial Jurisdiction (ETJ): The unincorporated area that is contiguous to the corporate boundaries of a City. The ETJ area for the City of Willow Park extends one mile from the City's boundaries. Cities have certain powers in their ETJ's to promote and protect the general health, safety, and welfare of persons residing in and adjacent to the City.

Fiduciary Fund: A fund created for situations in which the government is acting in a trustee capacity or as an agent for other entities.

Fire Protection Fees: Revenues from this fee cover the cost of the City providing fire protection service to areas in the ETJ. This fee is assessed in lieu of the ETJ districts charging an ad valorem tax.

Fiscal Year (Period): The time period designated by the City signifying the beginning and ending period for recording financial transactions of the City. The City of Willow Park's fiscal year begins each October 1st and ends the following September 30th.

Fixed Assets: Assets of a long-term character which are intended to be held or used, such as land, buildings, machinery, furniture, and equipment.

Franchise: A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

Franchise Fees: These fees are derived from major public utilities operating within the City and are intended to reimburse the City for use of public streets and rights of way, which is generally computed as a percent of gross receipts and the percentages vary among the utility classes.

Full Faith and Credit: A pledge to the City's taxing power to repay debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or tax supported debt.

Full-Time Equivalent (FTE): A calculation of a position in which a position is calculated by the proportion of hours worked compared to a full-time employee. Ex. A season employee is a .25 FTE because a budgeted to work a ¼ the number of hours of a full-time employee.

Fund: Separate fiscal and accounting entities with their own resources and budgets necessary to carry on specific activities and attain certain objectives.

Fund Balance: The excess of a fund's assets over its liabilities and reserves.

Garbage Collection Fees: A fee is assessed for the collection of garbage which is provided by the City through the use of an outside vendor.

General Fund: The largest fund within the City. Accounts for all financial resources except those required to be accounted for in another fund. The General Fund Contains the activities commonly associated with municipal government, such as police and fire protection, libraries, and parks and recreation.

General Obligation Bonds: Voter-approved Bonds backed by the full faith and credit of the City and funded thru Ad Valorem Taxes.

Governmental Fund: Includes activities usually associated with a typical local government's operations, such as Police protection. Governmental Funds also include "Special Revenue" Funds that account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Impact Fees: These fees are charged for facility expansion of the city's water and wastewater systems. The Texas Local Government Code, Chapter 395, enacted by the State Legislature in 1987 (Senate Bill 336) and amended in 1989, empowers cities to impose and collect "impact fees" upon new development.

Interest: Idle funds are prudently invested in various instruments allowed under the adopted City Investment Strategy and Policy.

Interfund Transfers: All interfund transactions except loans and reimbursements.

Intergovernmental Revenues: Revenues from other governments in the form of grants, entitlements, or payments in lieu of taxes.

Machinery & Equipment: Property that does not lose its identity when removed from its location and is not changed materially or consumed immediately by use.

Maintenance: The act of keeping assets in a state of good repair. It includes preventive maintenance, normal periodic repairs, part replacement, and so forth, needed to maintain the asset so that it continues to provide normal service.

Mission Statement: tells you the fundamental purpose of the organization. It concentrates on the present. It defines the customer and the critical processes. It informs you of the desired level of performance.

Modified Accrual Basis: This method of governmental accounting recognizes revenues when they are measurable and available and expenditures when goods or services are received (except for principal and interest on long-term debt, which is recognized when paid).

Operating Budget: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing activities of the City are controlled.

Operating Expenses: Proprietary fund expenses related directly to the fund's primary activities.

Operating Income: The excess of proprietary fund operating revenues over operating expenses.

Operating Revenues: Proprietary fund revenues directly related to the fund's primary activities. They consist primarily of user charges for goods and services.

Ordinance: A formal legislative enactment by the City Council.

Paying Agent: An entity responsible for paying the bond principal and interest on behalf of the City.

Performance Improvement: A departmental goal for the fiscal year which should improve performance, efficiency, customer service, etc. and should be completed with-in the fiscal year.

Performance Indicator: A departmental measure of performance.

Principal: The face value of a bond, payable on stated dates of maturity.

Proprietary Fund: Also referred to as an Enterprise Fund. A governmental accounting fund in which the services provided, such as water and sewer service, are financed and operated similarly to those in a private business. The intent is that the costs of providing these services be recovered through user charges.

Purchase Order (PO): A requisition document for a good or service that has been approved by Finance and includes the amount to be expended for the requisition assuming a satisfactory delivery of the good or completion of the service.

Reimbursements: Interfund transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it, but that apply to another fund.

Resolution: A special or temporary order of the City Council. Requires less formality than an ordinance.

Retained Earnings: An equity account reflecting the accumulated earnings of a proprietary fund.

Revenue Bonds: Bonds whose principal and interest are payable exclusively from earnings of a proprietary fund.

Rollback Tax Rate: The rollback rate is the sum of the Effective M&O (or the rate to raise the same M&O amount on the same properties from the previous year) rate plus 8% and the debt rate (or the rate required to fund the anticipated ad valorem debt obligations). If the rate is exceeded, the citizens can call an election by using a petition that will “roll back the rate” to the rollback rate.

Sales Tax: A tax levied upon the sale of certain goods and services as allowed by Texas State law. The State of Texas levies a 6.25% sales tax. The City of Willow Park levies a 2% sales tax, which is allocated as 1% to the General Fund, 0.5% to City Property Tax Relief and 0.5% to County Property Tax Relief. The Total rate for the City is 8.25%.

Special Revenue Fund: Accounts for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Taxes: Compulsory charges levied by a government to finance services performed for the common benefit.

Tax Levy Ordinance: An ordinance through which taxes are levied.

Tax Roll: The official list showing the amount of taxes levied against each taxpayer or property.

Transfer: A transfer moves funds from other funds to another in order to either cover expenses, such as transfers to debt funds or to properly state a fund’s cost of business such as the Utility Fund transfer to the General Fund which funds administrative costs.

Unencumbered Balance: The amount of an appropriation that is not expended or encumbered. It is essentially the amount of money still available for future purchases.

User Charges: The payment of a fee for direct receipt of a public service by a party benefiting from the service (e.g. water and sewer fees).

Vision Statement: A vivid idealized description of a desired outcome that inspires energizes and helps you create a mental picture of your target. It could be a vision of a part of your life, or the outcome of a project or goal.

Working Capital: For enterprise funds, the excess of current assets over current liabilities.

Workload Measure: Performance Indicator that shows the amount of work completed or the amount of service is provided during a fiscal year.

CITY OF WILLOW PARK

ORDINANCE NO. 718-15

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WILLOW PARK, TEXAS, PROVIDING FOR THE ADOPTION OF A MUNICIPAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015 AND ENDING SEPTEMBER 30, 2016; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; PROVIDING THAT THIS ORDINANCE SHALL BE CUMULATIVE OF ALL ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A SAVINGS CLAUSE; AND, PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Willow Park, Texas ("City"), is a municipal corporation duly and legally formed in the State of Texas; and

WHEREAS, the City is a general law municipality with specific powers delegated to it to protect the health, safety and general welfare of its citizens; and,

WHEREAS, an annual municipal Budget for the Fiscal Year beginning October 1, 2015 and ending September 30, 2016 ("Budget") was drafted and prepared by the Budget Officer of the City of Willow Park, Texas, in accordance with §§102.002 and 102.003 TEX. LOCAL GOVERNMENT CODE; and

WHEREAS, the Budget Officer for the City of Willow Park filed the proposed Budget in the Office of the City Secretary on or before August 1, 2015, and the proposed Budget was made available for public inspection by any person pursuant to §102.005 TEX. LOCAL GOVERNMENT CODE; and

WHEREAS, the annual Budget referenced herein is the combination of component budgets for municipal waterworks, wastewater operations and the municipal general fund; and

WHEREAS, a public hearing was held on the Budget pursuant to §102.0065, TEX. LOCAL GOV'T CODE, with notice given as required by law prior to the consideration and adoption of the Budget herein; and

WHEREAS, after full and final consideration, it is the consensus of the Willow Park City Council that the 2015-2016 Fiscal Year Budget, as hereinafter set forth, should be approved and adopted.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WILLOW PARK, TEXAS:

SECTION 1. AUTHORIZATION

The Mayor, appropriate City Official or Mayor's designee, is hereby authorized and directed to implement the applicable provisions of this Ordinance.

SECTION 2. APPROVAL AND ADOPTION

The annual Budget for the Fiscal Year 2015-2016 (attached hereto as Exhibit 'A' and made a part hereof) is hereby approved and adopted.

SECTION 3. EXPENDITURES

Expenditures during the Fiscal Year shall be made in accordance with this Budget, unless otherwise authorized by the City Council, and said Budget document shall be on file for public inspection in the Office of the City Secretary.

SECTION 4. CUMULATIVE CLAUSE

This Ordinance shall be cumulative of all provisions of ordinances of the City of Willow Park, Texas, except where the provisions of this ordinance are in direct conflict with the provisions of such ordinances, in which event the conflicting provisions of such ordinances are hereby repealed.

SECTION 5. RECITALS

The City Council hereby finds and declares all precatory language herein to be true and correct and approves and adopts the same herein as part of this Ordinance.

SECTION 6. SEVERABILITY

If for any reason any section, paragraph, subdivision, clause, phrase or provision of this Ordinance shall be held invalid, it shall not affect any valid provisions of this or any other Ordinance of the City of Willow Park to which these rules and regulations relate.

SECTION 7. FILING

Subsequent to the adoption of the Budget, the City Secretary is hereby directed to file a copy of the approved Budget with the Municipal Clerk and post a copy thereof on the Municipal website pursuant to §102.008, TEX. LOCAL GOV'T CODE.

SECTION 8. EFFECTIVE DATE

This Ordinance shall be effective on or after its adoption by action of the City Council.

The Willow Park City Council in acting on Ordinance No. 718-15 did on the 21st day of September, 2015 vote as follows:

	<u>FOR</u>	<u>AGAINST</u>
Richard Neverdousky, Mayor	_____	_____
Brian Thornburg, Place 1	_____	_____
Gene Martin, Place 2	_____	_____
Greg Runnebaum, Place 3	_____	_____
James E. Mullins, Place 4	_____	_____
Tim Griffiths, Place 5	_____	_____

PASSED AND APPROVED this 21st day of September, 2015

/s/ _____
Mayor

ATTEST:

/s/ _____
City Secretary/Clerk

APPROVED AS TO FORM:

/s/ _____
City Attorney



City of Willow Park
516 Ranch House Rd.
Willow Park, Texas 76087
Phone: (817) 441-7108 · Fax: (817) 441-6900

"This Budget will raise more total property taxes than last year's budget by \$64,083 (.045 percent increase), and of that amount, \$118,636 is tax revenue to be raised from new property added to the tax roll this year."

Administrative Service Fees

Administrative Service Fees

Non-Sufficient Funds Fee	\$30
Credit/Debit Card Processing Fee	3% of Transaction

Notary Service (per documented signature)	\$1/ea.
Photocopy (Black & White)	\$0.10/ea.
Photocopy (Color)	\$0.25/ea.
Send/Receive Fax	\$1/page
Digital File (CD-RW, CD-R)	\$1/ea.
Open Records Labor Charge (more than 50 pages)	\$15/hr.
Open Records Programing Labor Charge	\$28.50/hr.

Police Department Services

Accident Report	\$6
Finger Printing (per set)	\$10
Solicitors Permit - Itinerant Merchant (annual) *Must provide a bond in the amount of \$5,000 per agent	\$500
Solicitors Agent	\$100/each Additional agent
Parade/Marathon/Bikeathon Permit	\$25
Road Closure Permit	\$25/hr.
City Traffic Control	\$35/hr. *Off Duty Detail Charge

*Parade and Road Closure Permits are subject to Police Department approval and may require additional traffic control at Police Chief's discretion

Community Room Rental

Cleaning Charge (all applicants)	\$75
Non-Profit (1st 4 hour block)	No Charge
Non-Profit (Additional 4 hour block)	\$25
Local Citizen (4 hour block)	\$25
Corporation (4 hour block)	\$50

*Community Center is available in time blocks of 8 a.m. - Noon, Noon - 4 p.m., 4 p.m. - 8 p.m.

**Payment must be made 24 hours prior to the reservation date. Room reservations must be made 48 hours prior to use.

***Use of Fire Department kitchen is not included with community room rental

****Community Room is reserved every Wednesday from 8 a.m. to Noon

Development Services Fees

Application Fees

Preliminary Plat	\$300 + \$15 per lot
Final Plat	\$300 + \$25 per lot
Easement modification/vacation	\$100
Board of Adjustments Application	\$150
Additional variance or special exception requested in same application	\$50/Ea.
Rezoning Application	250 + \$10 per lot
Annexation Application	\$150
Planned Unit Development Application	\$500
Special Use Permit Application	\$100
Site Plan	\$150

Plan Review

Residential	30% of Building Permit Fee
Commercial	65% of Building Permit Fee
Multifamily	75% of Building Permit Fee

Additional Plan Review Fees

Flood Plain Development Plan Review Fee	\$150
Health Permit Plan Review Fee (Commercial Kitchen)	\$100

Development Services Fees

Building Permit & Inspection Fee

TOTAL VALUATION	FEE SCHEDULE
\$1.00 TO \$500.00	\$70
\$501.00 to \$2,000.00	\$70 for the first \$500.00 plus \$3.05 for each additional \$100.00 or fraction thereof, to and including \$2,000.00
\$2,001.00 to \$25,000.00	\$70 for the first \$2,000.00 plus \$14.00 for each additional \$1,000.00 or fraction thereof, up to and including \$25,000.00
\$25,001.00 to \$50,000.00	\$392 for the first \$25,000.00 plus \$10.10 for each additional \$1,000.00 or fraction thereof, up to and including \$50,000.00
\$50,001.00 to \$100,000.00	\$644 for the first \$50,000.00 plus \$7.00 for each additional \$1,000.00 or fraction thereof, up to and including \$100,000.00
\$100,001.00 to \$500,000.00	\$994 for the first \$100,000.00 plus \$5.60 for each additional \$1,000.00 or fraction thereof, up to and including \$500,000.00
\$500,001.00 to \$1,000,000.00	\$3,234 for the first \$500,000.00 plus \$4.75 for each additional \$1,000.00 or fraction thereof, up to and including \$1,000,000.00
\$1,000,000.00 and over	\$5,609 for the first \$1,000,000.00 plus \$3.15 for each additional \$1,000.00 or fraction thereof.

*The building permit fee charge to build a new building, to add on to an existing building, to remodel or to alter an existing building, shall be based on the declared valuation of the proposed work.

For residential construction (one and two-family dwellings) a minimum value of **\$85 per square foot of the total area under a roof shall be used to determine valuation for the purpose of computing the permit fees. The Building Official may require the applicant to verify the declared value.

***For commercial and multi-family construction a minimum value per square foot shall be based on Type of Construction and International Building Code Group . The Building Official may require the applicant to

Development Services Fees

Electrical Permits

Residential (new construction)	\$25 plus \$0.08 per square foot
Residential (remodel)	\$25 plus \$0.03 per square foot
Commercial (new construction)	\$25 plus \$0.10 per square foot
Commercial (remodel)	\$25 plus \$0.05 per square foot
Temporary Electric Pole Service	\$75 + Electrical Permit

Plumbing Permits

Residential (new construction)	\$25 plus \$0.08 per square foot
Residential (remodel)	\$25 plus \$0.03 per square foot
Commercial (new construction)	\$25 plus \$0.10 per square foot
Commercial (remodel)	\$25 plus \$0.05 per square foot
Change Out - Inspection Only (Hot water heater)	\$100

Mechanical Permits

Residential (new construction)	\$25 plus \$0.08 per square foot of A/C area
Residential (remodel)	\$25 plus \$0.03 per square foot of A/C area
Commercial (new construction)	\$25 plus \$0.10 per square foot of A/C area
Commercial (remodel)	\$25 plus \$0.05 per square foot of A/C area
Change Out - Inspection Only (A/C Unit)	\$100

Irrigation Permits

Residential Sprinkler system	\$100
Commercial Sprinkler system	\$250
Irrigation Well	\$1,500

*All irrigation systems and wells must provide backflow inspection

**All wells must provide Upper Trinity Groundwater Conservation

District approval documentation prior to permit issuance

Additional Permits & Inspection Fees

Accessory Building - Inspection Only (Less than 120 sq. ft.)	\$100
Demolition Permit	\$150
Fence Permit	\$70
Certificate of Occupancy	\$150

*Required for new building (green tag) or change in commercial occupancy

Residential Rental Property Certificate	\$150
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*Required for change in occupancy

Food Truck - Itinerant Merchant (annual)	\$250 + Health Permit
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Development Services Fees

Swimming Pool Permit (includes water meter fill reading)	\$75 + Building Permit + 30% Plan Review Fee	
Large Building Inspection (3 stories+, or 50,000+ s.f.)	\$500	*
Gas/Oil Well Application	\$1,000	
Gas/Oil Well Permit	\$5,000 + SUP Permit	

Special Event Permits

Special Event Permit	\$100 + Food Handling Permit
Special Event Permit (Local Non Profit)	\$50 + Food Handling Permit
Food Truck at Special Event	\$50 + Food Handling Permit

Public Infrastructure Inspection and Release

Curb Cut/Drive Way Approach	\$100
Drainage & Storm Drain Inspection	\$100
Public Infrastructure (paving, sidewalks, ADA ramps)	\$300
Public Infrastructure Repair (Replacement to damaged public infrastructured caused by contractor or individual)	\$500 + Cost of Replacement *May include water loss
Street Construction (Sawcut, boring, replacement)	\$300
Street Light	\$100

Signage

Attached/Wall Sign	\$100
Monument Sign	\$150 + Building Permit
Pole Sign	\$500 + Building Permit
Offsite Sign	\$3,000 + Building Permit (requires S.U.P. approval)
Electronic Message Center	\$1,000 + Building Permit (require S.U.P approval)
Temporary Sign	\$75
Weekend Builders Advertising (annual)	\$75

*All sign permits require 65% Plan Review Fee

Contractor Registration

Master Contractor Registration (annual)	\$120 - pro rated \$10 per month
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*Electrical, Mechanical, Plumbing, Irrigation, and Sign Contractor

Journeyman Contractor Registration (annual)	\$60 - pro rated \$5 per month
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*Electrical, Mechanical, Plumbing, Irrigation, and Sign Contractor

**Journeyman registration must be made in conjunction with Master Contractor registration

Development Services Fees

Impact and Tap Fees

Water Impact Fees

Meter Size	AWWA Capacity	Meter Equivalent Factor	Impact Fee
5/8"	20	0.67	\$2,509.88
3/4"	30	1	\$3,746.09
1"	50	1.67	\$6,255.98
1-1/2"	100	3.33	\$12,474.50
2"	160	5.33	\$19,966.69
3"	320	10.67	\$39,970.83
4"	500	16.67	\$62,447.40
6"	1,000	33.33	\$124,857.34

Wastewater Tap Fees

Wastewater Tap Fee (1" or less)	\$500
Wastewater Tap Fee (1 1/2" - 2")	\$750
Wastewater Tap Fee (3" - 4")	\$1,000
Wastewater Tap Fee (6")	\$1,500

*Commercial Wastewater requires additional construction costs for a manhole and any other improvements required by the Public Works Director

Wastewater Impact Fee

Meter Size	AWWA Capacity	Meter Equivalent Factor	Impact Fee
5/8"	20	0.67	\$1,948.26
3/4"	30	1	\$2,907.85
1"	50	1.67	\$4,856.12
1-1/2"	100	3.33	\$9,683.15
2"	160	5.33	\$15,498.86
3"	320	10.67	\$31,026.80
4"	500	16.67	\$48,473.92
6"	1,000	33.33	\$96,918.76

*Impact & Tap Fees to be paid with permit fees

Enterprise Fund Utility Rates Services

Utility Billing Services

	Residential	Residential Sr.	Res. Outside (ETJ)	Commercial	Irrigation
Account Deposit	\$100	\$100	\$200	\$200	\$100
New Account Application & Set Up	\$50	\$50	\$60	\$60	\$50
Existing Account Re-Activation	\$35	\$35	\$45	\$45	\$35
Unscheduled Account Closure	\$25	\$25	\$25	\$25	\$25
Payment Plan Application Fee	\$25	\$25	\$25	\$50	\$50
Medical Hardship Application Fee	\$10	\$10	\$10	N/A	N/A

*All Residential and Residential Sr. accounts include Residential Solid Waste (curbside garbage)

**All Residential Outside (ETJ) accounts must provide proof of on-site sewage facility (OSFF) and solid waste service prior to water service activation

***Commercial accounts must provide proof of solid waste services through Duncan Disposal/Republic Services

****All construction accounts are classified as Commercial accounts

*****Residential Outside (ETJ) accounts that do not have a deposit on file will be charged a \$10 per month pro rated deposit charge

Late Payment Charge	5% of Delinquent Balance
Non-Sufficient Funds Fee	\$30
Credit/Debit Card Processing Fee	3% of Transaction

Water Rates

Meter Charge is assessed as a monthly base charge for connecting to City Water Utility

Meter Charge	Residential	Residential Sr.	Res. Outside (ETJ)	Commercial	Irrigation
5/8 Inch	\$41.71	\$31.29	\$47.97	\$41.71	\$41.71
3/4 inch	\$62.57	\$46.93	\$71.96	\$62.57	\$62.57
1 inch	\$104.29	\$78.21	\$119.93	\$104.29	\$104.29
1 1/2 inch	\$208.57	\$156.43	\$239.86	\$208.57	\$208.57
2 inch	\$333.72	\$250.29	\$383.77	\$333.72	\$333.72
3 inch	\$625.72	\$469.29	\$719.57	\$625.72	\$625.72
4 inch	\$1,042.86	\$782.15	\$1,199.29	\$1,042.86	\$1,042.86
6 inch	\$2,085.72	\$1,564.29	\$2,398.58	\$2,085.72	\$2,085.72

Enterprise Fund Utility Rates Services

Volumetric Charged is assessed based on 1,000 gallon usage

Volumetric Charge	Residential	Residential Sr.	Res. Outside (ETJ)
0 - 9,000 gallons	\$3.89	\$2.92	\$4.47
9,001 - 20,000 gallons	\$4.87	\$4.87	\$5.60
20,001 - 40,000 gallons	\$6.08	\$6.08	\$6.99
40,000 gallons +	\$7.60	\$7.60	\$8.74

Volumetric Charge		Commercial	Irrigation
0 - 25,000 gallons		\$3.89	\$4.87
25,000 - 50,000 gallons		\$4.87	\$6.08
50,000 gallons		\$6.08	\$7.60

Wastewater Rates

Base Charge is assessed as monthly charge for connecting to City Wastewater Utility

	Residential	Commercial
Base Charge	18.43	18.43

Volumetric Charges is assessed based on a Winter Average per 1,000 gallon water usage

	Residential	Commercial
Volumetric Charge	4.75	4.75

Solid Waste Rates

Monthly charge based on contracted service provider

Residential Solid Waste Pick Up	\$13.01
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Enterprise Fund Utility Rates Services

Additional Utility Services

Water Meter Installation/Change Out	\$250 + cost of equipment
Meter Box Installation/Change Out	\$250 + cost of equipment
Water Meter Testing	\$75
Equipment Damage Fee	\$75 + equipment replacement cost
Meter Tampering	\$500
Construction Water Meter Deposit	\$1,200

Fee is refunded if meter is found to be outside industry tolerances

Meter lock broken or removed, curb stop damaged or broken, dial/gage damaged or disconnected, meter broken or stolen, unauthorized connection inserted, and unauthorized water usage

*All construction accounts

Water Tap Fees

Water Tap Fee (1" or less)	\$500
Water Tap Fee (1 1/2" - 2")	\$750
Water Tap Fee (3" - 4")	\$1,000
Water Tap Fee (6")	\$1,500

Fire Department Service Fees

Fire Alarm Fire Code Plan Review including Inspection Services

Valuation	Fee
Up to \$250,000	\$500
\$251,000 to \$500,000	\$850
\$501,000 to \$1,000,000	\$1,100
\$1,001,000 to \$3,000,000	\$1,600
\$3,001,000 to \$6,000,000	\$2,400
\$6,000,000 and up	\$2,400
	plus \$0.25 for each additional \$1,000

Valuation is based on construction valuation for project

Fire Sprinkler Fire Code Plan Review including Inspection Services

Valuation	Fee
Up to \$250,000	\$500
\$251,000 to \$500,000	\$850
\$501,000 to \$1,000,000	\$1,100
\$1,001,000 to \$3,000,000	\$1,600
\$3,001,000 to \$6,000,000	\$2,400
\$6,000,000 and up	\$2,400
	plus \$0.25 for each additional \$1,000

Valuation is based on construction valuation for project

Additional Fire Code Review and Inspection Fees

Fire Code Re-Inspection Fee (Each Inspection after the 3 rd Inspection)	\$75
Residential Subdivision Fire Code Plan Review & Inspection Fee	\$250
Emergency Response Plan Review	\$50
Fire Watch	\$35/hr. *Off Duty Detail Charge

**Onsite Sewage Facility Program
Fee Schedule**

New OSFF Permit

Includes application, permit, inspections, and notice of approval

Conventional (non-aerobic)	\$400
Professional (aerobic)	\$600
OSFF Re-Inspection Fee (Each Inspection after the 3 rd Inspection)	\$75

OSSF System Repair Permit

Includes application, permit, inspections, and notice of approval

Minor Repair	\$150	Increasing, lengthening, or expanding the treatment (tanks) or disposal system (drain field/disposal area), spray area relocation, a single tank replacement (such as a collapsed pump tank)
Major Repair	\$400	System replacement, drain field or disposal area replacement, or any replacements to a previously un-permitted system

Health Services Permits Fees

Health Permit

Food Establishment Health Permit (annual)	\$240
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*Pro Rated \$20 per month for new applications

Health Permit Re-Inspection Fee	\$75
Food Handling Permit	\$150
Food Handling Permit - Individual	\$5/each additional agent

Swimming Pool Annual Inspection (public/commercial)	\$240
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*Pro Rated \$20 per month for new applications

Municipal Court Fines Fees

WILLOW PARK MUNICIPAL COURT

Municipal Court Security Fee	\$3.00	*Fee included in City Fee section
Municipal Court Technology Fee	\$4.00	*Fee included in City Fee section
Jury Trial Fee	\$3.00	
(Traffic) Deferred Adjudication	\$45.00	* Charge in addition to citation
(Traffic) Drivers Safety	\$0.00	* Charge in addition to citation

CODE	DESCRIPTION	FINE	CITY	STATE	TOTAL
0004	USE OF CELL PHONE IN SCHOOL ZONE	\$150.00	\$15.00	\$54.00	\$219.00
0005	USE OF WIRELESS DEVICE IN A COMM VE	\$150.00	\$15.00	\$54.00	\$219.00
0438	CITY CODE NOT ZONED FOR THIS BUSINESS	\$104.00	\$12.00	\$54.00	\$170.00
0452	CITY ORD. NO OCCUPACY PERMIT	\$104.00	\$12.00	\$54.00	\$170.00
1000	OPERATING WITHOUT A PLUMBING LICENSE	\$200.00	\$12.00	\$54.00	\$266.00
1004	LAW ENFORCEMENT OFFICERS ADMIN	\$0.00	\$0.00	\$54.00	\$ 54.00
1260	NO LIGHTS ON TRAILER	\$100.00	\$15.00	\$84.10	\$199.10
1690	PARKING VIOLATION	\$20.00	\$12.00	\$40.00	\$ 72.00
1691	PARKING - BLOCKING DRIVEWAY	\$20.00	\$12.00	\$40.00	\$ 72.00
1692	PARKING - FIRE HYDRANT	\$50.00	\$12.00	\$40.00	\$102.00
1693	PARKING - FIRE LANE	\$50.00	\$12.00	\$40.00	\$102.00
1694	PARKING - HANDICAP	\$100.00	\$12.00	\$40.00	\$152.00
1695	PARKING - LEFT SIDE OF STREET	\$20.00	\$12.00	\$40.00	\$ 72.00
1696	PARKING - SIDEWALK	\$35.00	\$12.00	\$40.00	\$ 87.00
1830	ANIMAL(S) AT LARGE	\$110.00	\$12.00	\$54.00	\$176.00
1870	FAIL TO HIDE JUNK CARS FROM PUBLIC	\$200.00	\$12.00	\$54.00	\$266.00
2000	SURFACE CONTAMINATION AND POLLUTION	\$500.00	\$12.00	\$54.00	\$566.00
2001	TRAFFIC OBSTRUCTIONS/VISION CLEARANCE	\$100.00	\$12.00	\$54.00	\$166.00
2005	ALARM SYSTEMS VIOLATIONS	\$50.00	\$12.00	\$54.00	\$116.00
2006	CONSTRUCTION WITHOUT A PERMIT	\$100.00	\$12.00	\$54.00	\$166.00
2007	CONSTRUCTION W/O CONTRACTOR REGISTR	\$100.00	\$12.00	\$54.00	\$166.00
2008	DRAINAGE CREATING A HAZARD	\$200.00	\$12.00	\$54.00	\$266.00
2010	ACCUMULATION OF UNWHOLESOME MATTER	\$200.00	\$12.00	\$54.00	\$266.00
2011	OUTDOOR COMMERCIAL STORAGE	\$100.00	\$12.00	\$54.00	\$166.00
2012	GARBAGE COLLECTION	\$100.00	\$12.00	\$54.00	\$166.00
2015	GARAGE OPENINGS FACING FRONTAL STRE	\$100.00	\$12.00	\$54.00	\$166.00
2020	PERMITTING GRASS/WEEDS TO GROW	\$200.00	\$12.00	\$54.00	\$266.00
2021	RUBBISH/BRUSH/UNSIGHTLY/UNSANITARY	\$200.00	\$12.00	\$54.00	\$266.00
2025	ABANDONED AND/OR JUNKED VEHICLES	\$200.00	\$12.00	\$54.00	\$266.00
2030	NO PROOF OF VACCINATION RABIES	\$25.00	\$12.00	\$54.00	\$91.00
2035	INSTALLING SPRINKLER SYSTEM W/O PERMIT	\$100.00	\$12.00	\$54.00	\$166.00
2036	OBSTRUCTING DRAINAGE OF WATER	\$100.00	\$12.00	\$54.00	\$166.00
2037	FAIL TO CONTROL EROSION AND WATER R	\$100.00	\$12.00	\$54.00	\$166.00
2040	UNSAFE DISCHARGE FROM SEPTIC TANKS	\$100.00	\$12.00	\$54.00	\$166.00
2041	NO GREASE TRAP MAINTENANCE DOCUMENT	\$1,000.00	\$12.00	\$54.00	\$1066.00
2045	FAILURE TO REPAIR SEPTIC SYSTEM	\$500.00	\$12.00	\$54.00	\$566.00
2050	SCREENING FENCE REQUIREMENTS	\$100.00	\$12.00	\$54.00	\$166.00

Municipal Court Fines Fees

2055	FENCES REQUIRED AROUND SWIMMING POOL	\$100.00	\$12.00	\$54.00	\$166.00
2060	LIGHTING WITHIN THE SITE	\$500.00	\$12.00	\$54.00	\$566.00
2065	OPERATING WITHOUT SPECIFIC USE PERMIT	\$100.00	\$12.00	\$54.00	\$166.00
2066	BLOCKED EXITS	\$500.00	\$12.00	\$54.00	\$566.00
2210	LEAVING A CHILD IN A VEHICLE	\$150.00	\$15.00	\$54.00	\$219.00
285-91	TOO MANY ANIMALS	\$100.00	\$12.00	\$54.00	\$166.00
285.7	NO MAINTAINANCE CONTRACT FOR ON SITE	\$100.00	\$15.00	\$54.00	\$169.00
3001	SPEEDING	\$10.00	\$15.00	\$84.10	\$109.10
	SPEEDING LESS THAN 10%	\$0.00	\$0.00	\$2.00	\$ 2.00
3002	UNSAFE SPEED	\$11.00	\$15.00	\$84.10	\$110.10
3003	IMPEDING TRAFFIC	\$55.00	\$15.00	\$84.10	\$154.10
3005	FAILED TO YIELD RIGHT OF WAY	\$73.00	\$15.00	\$84.10	\$172.10
3006	RAN STOP SIGN	\$93.00	\$15.00	\$84.10	\$192.10
3007	RAN RED LIGHT	\$93.00	\$15.00	\$84.10	\$192.10
3009	UNSAFE LANE CHANGE	\$55.00	\$15.00	\$84.10	\$154.10
3011	TURNED LEFT FROM WRONG LANE	\$55.00	\$15.00	\$84.10	\$154.10
3012	TURNED RIGHT FROM WRONG LANE	\$55.00	\$15.00	\$84.10	\$154.10
3013	CUT CORNER LEFT TURN	\$55.00	\$15.00	\$84.10	\$154.10
3014	IMPROPER TURN	\$55.00	\$15.00	\$84.10	\$154.10
3015	DRIVING ON WRONG SIDE OF STREET	\$55.00	\$15.00	\$84.10	\$154.10
3016	DROVE WRONG WAY ON ONE-WAY ROADWAY	\$55.00	\$15.00	\$84.10	\$154.10
3017	FOLLOWING TOO CLOSE	\$55.00	\$15.00	\$84.10	\$154.10
3018	PASSED--INSUFFICIENT CLEARANCE	\$55.00	\$15.00	\$84.10	\$154.10
3019	DISREGARDED NO PASSING ZONE	\$100.00	\$15.00	\$84.10	\$199.10
3020	ILLEGAL PASS ON RIGHT	\$55.00	\$15.00	\$84.10	\$154.10
3021	FAIL TO STOP FOR SCHOOL BUS	\$200.00	\$15.00	\$84.10	\$299.10
3022	IMPROPER PASSING	\$55.00	\$15.00	\$84.10	\$154.10
3024	UNSAFE START	\$100.00	\$12.00	\$84.10	\$196.10
3026	PARKING ON ROADWAY	\$100.00	\$12.00	\$40.00	\$152.00
3028	CROSSING PHYSICAL BARRIER	\$150.00	\$15.00	\$84.10	\$249.10
3030	NO SAFETY SEAT/PASS CAR/UNDER 2	\$173.00	\$15.00	\$84.10	\$272.10
3031	NO SAFETY SEAT/PASS CAR/2-4	\$173.00	\$15.00	\$84.10	\$272.10
3032	NO SEAT BELT - DRIVER	\$108.00	\$15.00	\$84.10	\$207.10
3033	NO SEAT BELT - PASSENGER	\$108.00	\$15.00	\$84.10	\$207.10
3034	NO SAFETY BELT - CHILD (4-14)	\$173.00	\$15.00	\$84.10	\$272.10
3035	DRINKING WHILE OPERATING MOTOR VEHICLE	\$200.00	\$15.00	\$54.00	\$269.00
3037	USE OF ILLEGALLY OBTAINED DL/ID	\$200.00	\$15.00	\$54.00	\$269.00
3038	OPERATE VEHICLE WITH CHILD IN OPEN	\$200.00	\$15.00	\$84.10	\$299.10
3039	SPEEDING OVER 15 MPH (CDL)	\$200.00	\$15.00	\$84.10	\$299.10
3045	FAIL TO GIVE INFO/RENDER AID	\$200.00	\$15.00	\$84.10	\$299.10
3049	NO MOTOR VEHICLE LIABILITY INSURANCE	\$253.00	\$15.00	\$54.00	\$322.00
3050	FAIL TO CONTROL SPEED	\$100.00	\$15.00	\$84.10	\$199.10
3052	FAILED TO YIELD AT STOP INTERSECTION	\$75.00	\$15.00	\$84.10	\$174.10
3053	FAILED TO YIELD AT YIELD INTERSECTION	\$75.00	\$15.00	\$84.10	\$174.10
3056	FAILURE TO YIELD RIGHT OF WAY	\$75.00	\$15.00	\$84.10	\$174.10
3057	FAILED TO YIELD ROW TO EMERGENCY VEHICLE	\$200.00	\$15.00	\$84.10	\$299.10
3059	DISREGARDED TRAFFIC CONTROL DEVICE	\$75.00	\$15.00	\$84.10	\$174.10

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3060	FAILED TO STOP AT DESIGNATED POINT	\$75.00	\$15.00	\$84.10	\$174.10
3066	DROVE THROUGH SAFETY ZONE	\$100.00	\$15.00	\$84.10	\$199.10
3070	FAILED TO DRIVE IN SINGLE LANE	\$100.00	\$15.00	\$84.10	\$199.10
3076	TURNED ACROSS DIVIDING SECTION	\$100.00	\$15.00	\$84.10	\$199.10
3077	TURNED RIGHT TOO WIDE	\$100.00	\$15.00	\$84.10	\$199.10
3081	CUT ACROSS DRIVEWAY TO MAKE TURN	\$75.00	\$15.00	\$84.10	\$174.10
3083	SLOWER VEHICLE FAILED TO KEEP RIGHT	\$75.00	\$15.00	\$84.10	\$174.10
3084	FAILURE TO SIGNAL LANE CHANGE	\$100.00	\$15.00	\$84.10	\$199.10
3085	FAILED TO GIVE ONE-HALF OF ROADWAY	\$100.00	\$15.00	\$84.10	\$199.10
3089	DROVE CENTER LANE	\$55.00	\$15.00	\$84.10	\$154.10
3096	FAILED TO SIGNAL TURN	\$100.00	\$15.00	\$84.10	\$199.10
3101	DRIVING WHILE LICENSE INVALID	\$243.00	\$15.00	\$54.00	\$312.00
3103	NO DRIVERS LICENSE	\$175.00	\$15.00	\$54.00	\$244.00
3106	VIOLATE D.L. RESTRICTION	\$150.00	\$15.00	\$54.00	\$219.00
3110	DISPLAY ALTERED DRIVERS LICENSE	\$200.00	\$12.00	\$54.00	\$266.00
3112	NO MOTORCYCLE ENDORSEMENT	\$100.00	\$12.00	\$54.00	\$166.00
3120	NO MOTORCYCLE HELMET - PASSENGER	\$100.00	\$15.00	\$84.10	\$199.10
3121	DISREGARDED POLICE OFFICER	\$200.00	\$15.00	\$84.10	\$299.10
3122**	FLEEING FROM POLICE OFFICER	\$200.00	\$7.00	\$84.10	\$291.10
3123	RECKLESS DRIVING	\$200.00	\$15.00	\$84.10	\$299.10
3127	DROVE ONTO/FM CONT ACCESS HWY WHERE	\$100.00	\$15.00	\$84.10	\$199.10
3128	PROHIBITED VEHICLE ON CONTROLLED AC	\$100.00	\$15.00	\$84.10	\$199.10
3138	FAILED TO STOP/EMERG FM, ALLEY, DRIVE	\$100.00	\$15.00	\$84.10	\$199.10
3143	FAIL TO ID TRUTHFULLY	\$110.00	\$15.00	\$54.00	\$179.00
3144	MORE THAN ONE VALID DL/ID IN POSSES	\$116.00	\$7.00	\$54.00	\$177.00
3150A	DEFECTIVE EQUIPMENT	\$100.00	\$15.00	\$84.10	\$199.10
3155	FAILED TO DIM HEADLIGHTS - MEETING	\$100.00	\$15.00	\$84.10	\$199.10
3156	FAILED TO DIM HEADLIGHTS - FOLLOWING	\$100.00	\$15.00	\$84.10	\$199.10
3161	NO HEAD LAMP(S) ON MOTORCYCLE	\$100.00	\$15.00	\$84.10	\$199.10
3162	DEFECTIVE EQUIPMENT - HEAD LIGHTS	\$75.00	\$15.00	\$84.10	\$174.10
3166	NO TAIL LAMP(S) - NOT EQUIPPED	\$100.00	\$15.00	\$84.10	\$199.10
3167	DEFECTIVE EQUIPMENT - TAIL LAMP	\$100.00	\$15.00	\$84.10	\$199.10
3168	TAIL LAMPS IMPROPERLY INSTALLED	\$105.00	\$15.00	\$34.00	\$154.00
3169	NO STOP LAMPS	\$150.00	\$15.00	\$54.00	\$219.00
3170	DEFECTIVE EQUIPMENT - STOP LAMPS	\$150.00	\$15.00	\$84.10	\$249.10
3197	NO TOW CHAINS	\$100.00	\$30.00	\$168.20	\$298.20
3198	DROVE WITHOUT LIGHTS -- WHEN REQUIR	\$175.00	\$15.00	\$84.10	\$274.10
3204	PASSING AUTHOIZED EMERGENCY VEHICLE	\$200.00	\$15.00	\$84.10	\$299.10
3205	MOTOR VEHICLE INSPECTION VIOLATION	\$150.00	\$15.00	\$84.10	\$249.10
3205A	FICTITIOUS MOTOR VEHICLE INSPECTION	\$200.00	\$15.00	\$84.10	\$299.10
3207	NO MOTORCYCLE HELMET - OPERATOR	\$55.00	\$15.00	\$84.10	\$154.10
3229	DEFECTIVE EXHAUST EMISSION SYSTEM	\$105.00	\$15.00	\$84.10	\$204.10
3231	OBSTRUCTION OF VIEW	\$75.00	\$15.00	\$54.00	\$144.00
3238	NO MUD FLAPS	\$150.00	\$15.00	\$84.10	\$249.10
3256	PARKED AND FAIL TO SET BRAKE	\$110.00	\$15.00	\$40.00	\$165.00
3259	EXPIRED OPERATORS LICENSE	\$100.00	\$12.00	\$54.00	\$166.00
3260	EXPIRED COMMERCIAL OPERATOR'S LICENSE	\$200.00	\$12.00	\$54.00	\$266.00

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3263	FAIL TO DISPLAY DL	\$100.00	\$15.00	\$54.00	\$169.00
3264	FAIL TO REPORT CHANGE OF ADDRESS/NA	\$50.00	\$15.00	\$54.00	\$119.00
3266	FICTITIOUS DRIVER LICENSE IN POSSES	\$200.00	\$15.00	\$54.00	\$269.00
3267	DISPLAY SUSPENDED OPERATOR LICENSE	\$230.00	\$15.00	\$54.00	\$299.00
3274	NO LICENSE PLATE LIGHT	\$75.00	\$15.00	\$84.10	\$174.10
3283	ILLEGAL LOAD EXTENTION	\$100.00	\$15.00	\$84.10	\$199.10
3311	EXCESSIVE ACCELERATION	\$150.00	\$15.00	\$84.10	\$249.10
3316	ILLEGAL BACKING	\$100.00	\$15.00	\$84.10	\$199.10
3319	LEAVING SCENE OF ACCIDENT	\$200.00	\$15.00	\$84.10	\$299.10
3322	OPERATING VEHICLE WHERE PROHIBITED	\$100.00	\$15.00	\$84.10	\$199.10
3323	OPEN CONTAINER	\$200.00	\$15.00	\$54.00	\$269.00
3332	FAILURE TO SURRENDER LICENSE PLATE	\$55.00	\$15.00	\$54.00	\$124.00
3333	VIOLATION OF PROMISE TO APPEAR	\$239.00	\$7.00	\$54.00	\$300.00
3338	FAILURE TO IDENTIFY	\$200.00	\$15.00	\$54.00	\$269.00
3365	PERMITTING UNLICENSED OPERATOR TO D	\$100.00	\$15.00	\$54.00	\$169.00
3400	DRIVING SAFETY COURSE PERMISSIVE	\$0.00	\$0.00	\$54.00	\$ 54.00
3401	DRIVING SAFETY COURSE MANDATORY	\$0.00	\$0.00	\$54.00	\$ 54.00
3506	BIKE RIDER COMMITTED HAZ. TRAFFIC V	\$100.00	\$15.00	\$84.10	\$199.10
3528	WALKED W/TRAFFIC, NO SIDEWALK	\$55.00	\$15.00	\$70.00	\$140.00
3566	PARKED WITHOUT LOCKING IGNITION AND	\$28.00	\$15.00	\$40.00	\$ 83.00
3592	MODIFIED OR WEIGHTED MOTOR VEHICLE	\$100.00	\$15.00	\$54.00	\$169.00
3596	SPEEDING 10% OVER LIMIT SCHOOL ZONE	\$100.00	\$40.00	\$84.10	\$224.10
3613	INSUFFICIENT RUBBER ON TIRES	\$100.00	\$15.00	\$84.10	\$199.10
3621	IMPROPER LOADING	\$200.00	\$15.00	\$54.00	\$269.00
3627	VEHICLE WITHOUT REQUIRED EQUIPMENT	\$100.00	\$15.00	\$84.10	\$199.10
3628	USED UNAPPROVED EQUIPTMENT	\$100.00	\$15.00	\$84.10	\$199.10
3629	TRANSPORT LOOSE MATERIAL	\$200.00	\$15.00	\$54.00	\$269.00
3655	DEALERS LICENSE VIOLATION	\$100.00	\$15.00	\$54.00	\$169.00
3656	EXPIRED VEHICLE REGISTRATION	\$100.00	\$12.00	\$54.00	\$166.00
3657	DISPLAY FICTITIOUS LICENSE PLATE	\$200.00	\$15.00	\$54.00	\$269.00
3658	DISPLAY UNCLEAN LICENSE PLATES	\$100.00	\$15.00	\$54.00	\$169.00
3659	OBSCURED LICENSE PLATE	\$100.00	\$15.00	\$54.00	\$169.00
3660	NO REGISTRATION TRAILER	\$118.00	\$15.00	\$54.00	\$187.00
3667	OPERATE MOTOR VEHICLE W/O LICENSE PLATE	\$100.00	\$15.00	\$54.00	\$169.00
3668	OPERATE UNREGISTERED MOTOR VEHICLE	\$200.00	\$15.00	\$54.00	\$269.00
367	CURFEW	\$150.00	\$12.00	\$54.00	\$216.00
3705	OVER PERMISSIBLE WHEEL WEIGHT	\$200.00	\$15.00	\$54.00	\$269.00
4085	MAKING TOBACCO AVAILABLE TO MINOR	\$250.00	\$15.00	\$54.00	\$319.00
4301	NO PERMIT OSS	\$200.00	\$12.00	\$54.00	\$266.00
4302	NO INSTALLER LICENSE OSS	\$200.00	\$12.00	\$54.00	\$266.00
4390	ILLEGAL PARKING OF COMMERCIAL VEHIC	\$200.00	\$15.00	\$48.00	\$263.00
5020	ANNOYING NOISE	\$150.00	\$12.00	\$54.00	\$216.00
5020A	ANNOYING NOISE (ANIMAL)	\$150.00	\$12.00	\$54.00	\$216.00
5030	ASSAULT - PHYSICAL CONTACT	\$500.00	\$12.00	\$54.00	\$566.00
5031	ASSAULT - THREAT	\$500.00	\$12.00	\$54.00	\$566.00
5040	CRIMINAL MISCHIEF	\$200.00	\$12.00	\$54.00	\$266.00
5050	DISORDERLY CONDUCT	\$150.00	\$12.00	\$54.00	\$216.00

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5051	DISORDERLY CONDUCT-ABUSIVE LANGUAGE	\$150.00	\$12.00	\$54.00	\$216.00
5052	DISORDERLY CONDUCT-DISCHRG WEAPON-P	\$150.00	\$12.00	\$54.00	\$216.00
5053	DISORDERLY CONDUCT-DISCHRG WEAPON-P	\$150.00	\$12.00	\$54.00	\$216.00
5054	DISORDERLY CONDUCT-INDECENT EXPOSURE	\$150.00	\$12.00	\$54.00	\$216.00
5055	DISORDERLY CONDUCT - NOISE PRIVATE	\$150.00	\$12.00	\$54.00	\$216.00
5056	DISORDERLY CONDUCT - NOISE PUBLIC	\$150.00	\$12.00	\$54.00	\$216.00
5057	DISORDERLY CONDUCT - OFFENSIVE GEST	\$236.00	\$12.00	\$54.00	\$302.00
5060	FAILURE TO APPEAR	\$231.00	\$15.00	\$54.00	\$300.00
5070	FIREWORKS VIOLATION	\$150.00	\$12.00	\$54.00	\$216.00
5080	ISSUANCE OF BAD CHECK	\$500.00	\$15.00	\$54.00	\$569.00
5083	CONSUMPTION OF ALCHOL BY MINOR	\$183.00	\$15.00	\$54.00	\$252.00
5085	MAKING ALCOHOL AVAILABLE TO MINORS	\$497.00	\$15.00	\$54.00	\$566.00
5090	MINOR IN POSSESSION OF ALCOHOL	\$100.00	\$15.00	\$54.00	\$169.00
5095	MINOR IN POSSESION OF TOBACCO	\$100.00	\$15.00	\$54.00	\$169.00
5100	MINOR UNDER THE INFLUENCE OF ALCOHOL	\$200.00	\$15.00	\$54.00	\$269.00
5108	MINOR DRIVING UNDER THE INFLUENCE OF ALCO	\$200.00	\$15.00	\$54.00	\$269.00
5110	MISDEMEANOR THEFT - PROPERTY	\$500.00	\$15.00	\$54.00	\$569.00
5111	MISDEMEANOR THEFT - SERVICE	\$500.00	\$15.00	\$54.00	\$569.00
5130	POSSESSION OF DRUG PARAPHERNALIA	\$300.00	\$12.00	\$54.00	\$366.00
5140	PUBLIC INTOXICATION	\$208.00	\$15.00	\$54.00	\$277.00
5150	RECKLESS DAMAGE AND DESTRUCTION	\$150.00	\$15.00	\$54.00	\$69.00
5160	SOLICITATION W/O A PERMIT	\$100.00	\$15.00	\$54.00	\$169.00
5170	SMOKING TOBACCO IN A PUBLIC PLACE	\$100.00	\$12.00	\$54.00	\$66.00
5180	TAKING WILDLIFE RESOURCES W/O CONSE	\$200.00	\$12.00	\$54.00	\$266.00
6000	DUMPING TRASH	\$200.00	\$15.00	\$54.00	\$169.00
6010	THEFT UNDER \$50	\$500.00	\$12.00	\$54.00	\$566.00
6020	LITTERING	\$500.00	\$12.00	\$54.00	\$566.00
6040	UNLAWFUL RIDING	\$100.00	\$12.00	\$84.10	\$151.10
6050	INSIDE SPRINKLER SYSTEM	\$250.00	\$12.00	\$54.00	\$316.00
6080	WALKING ON FREEWAY	\$110.00	\$12.00	\$70.00	\$192.00
6090	WATER RATIONING ORDINANCE VIOLATION	\$100.00	\$12.00	\$54.00	\$166.00
7000	TRUCK ROUTE VIOLATION	\$150.00	\$12.00	\$84.10	\$171.10
C2A2.406	FARM AMINAL ON LESS THAN 1 ACRE	\$100.00	\$12.00	\$54.00	\$166.00