CITY OF WILLOW PARK

Fiscal Year 2017-2018 Budget

Mayor
Doyle Moss

Council Members

Place 1 Norman Hogue
Place 2 Amy Fennell
Place 3 Greg Runnebaum
Place 4 John Gholson
Place 5 Bruce Williams

Interim City Administrator
Bernie Parker

City Secretary
Kandice Garrett

Adopted by City Council: September 26, 2017

This budget will raise more revenue from property taxes than last year's budget by an amount of $426,309, which is a .3210% percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $74,467.

BUDGET MEMORANDUM

TO: MAYOR AND CITY COUNCIL
FROM: BERNIE PARKER, INTERIM CITY ADMINISTRATOR
SUBJECT: PROPOSE BUDGET ITEMS FOR 2017/2018 FISCAL YEAR
DATE: SEPTEMBER 26, 2017

We have prepared a balanced budget with the following items for Council consideration.

1. The propose Tax Rate incorporated in the budget is rollback rate. We are planning on receiving $1.5m in ad valorem revenue this FY. The proposed rate is .5367.

2. Employee 3% raise for all employees with the exception of probationary employees and the City Administrator beginning March 1, 2018:

   Total cost for 3% raise: $25k

3. Sewer Rate increase of $3.97 per month per customer /total revenue of $131.5k per year

4. New Well Site: $125K

5. Impact fee study $20K

6. One Police Department COPS grant funded position: $19.8k first year

7. Funding to construct Ranch House Road in concrete: $650k*

8. Episcopal Church parking lot construction: $120k

9. Parker County Economic Development Council participation: $5k

10. New Taser equipment for PD: $3.4k per year for 5 years

11. In car video camera upgrade for PD: $24.4k per year for 4 years

*A $650k year loan will be needed to fund the Ranch House Road project in concrete

Proposed Fiscal Year 2017/2018 Fact Sheet September 26, 2017

Current Tax Rate: 0.5367	Revenue Produced for General Fund: $1,511,672
Effective Tax Rate: 0.4967	Revenue Produced for General Fund: Not Available At This Time
Total General Fund Revenue: $4,031,030	General Fund Reserves available over 90 days operating cash: As of June 30, 2017 $293,971
Total General Fund Expenses: $4,005,153 before capital expenditures $4,030,153 after capital expenditures	
Revenue over Expenses: $378,683 before capital expenditures $330,683 after capital expenditures	

Total Water Fund Revenue: $1,988,948	Water Fund Reserves available over 90 days operating cash: As of June 30, 2017 $40,284
Total Water Fund Expenses: $1,584,595 before capital expenditures $1,924,095 after capital expenditures	
Revenue over Expenses: $339,500 before capital expenditures $64,853 after capital expenditures	

Total Sewer Fund Revenue: $3,088,944	Sewer Fund Reserves available over 90 days operating cash: As of June 30, 2017 <$1,967>
Total Sewer Fund Expenses: $ 476,263 before capital expenditures $2,986,263 after capital expenditures	
Revenue over Expenses:	
$2,510,000 before capital expenditures $ 102,681 after capital expenditures	

Number of Employees funded in FY2016/17:	37
Number of Employees funded in FY 2017/18:	39
3% increase in pay will cost:	$25,000
Wastewater Rate increase of $3.97 per month per customer produces (10,957 per month on a 6,ooo gal average, does not include commercial)	$131,484
Number of Wastewater residential Customers:	460 (288 commercial)
Number of Wastewater non-residential customers:	0

GENERAL FUND
PROPOSED RATE: 0.5367

	2015-2016 Prior Year Actual	2016-2017 Adopted Budget	2016-2017 YTD Actual Thru Current	2017-2018 Requested Amount	Incr(Decr) From CY
Revenue Description					
Property & Other Taxes	1,991,152	2,171,130	1,906,884	2,443,538	272,408
Franchise Fees	387,584	342,428	254,247	380,517	38,089
Development & Permit Fees	308,188	191,350	197,102	179,100	-12,250
Fines & Forfitures	213,950	208,500	176,694	221,400	12,900
Service Revenue	20,684	15,000	1,396	0	-15,000
Other Revenue	895,958	238,982	428,192	36,475	-202,507
Transfers From Reserves	0	0	0	770,000	770,000
TOTAL REVENUES:	**3,817,516**	**3,167,390**	**2,964,515**	**4,031,030**	**1,066,515**
Expense Description					
Personnel	2,024,908	2,118,747	1,580,451	2,133,124	14,377
Supplies (Maintenance & Operations)	302,554	219,235	150,624	319,683	100,448
Utilities	72,654	87,001	68,728	104,798	17,797
Operational & Contractual Services	502,821	539,416	501,144	654,318	114,902
Transfers & Restricted Funds	-573,038	0	-72,052	793,230	793,230
TOTAL EXPENSES:	**2,329,900**	**2,964,399**	**2,228,896**	**4,005,153**	**1,040,754**
NET BEFORE CAPITAL OUTLAY:	**1,487,616**	**202,991**	**735,619**	**25,877**	**25,761**
Capital Outlay	788,281	0	426,569	25,000	25,000
TOTAL EXPENSES WITH CAPITAL:	**3,118,180**	**2,964,399**	**2,655,464**	**4,030,153**	**1,065,754**
NET AFTER CAPITAL OUTLAY:	699,335	202,991	309,051	877	761

GENERAL FUND

	2015-2016 Prior Year Actual	2016-2017 Adopted Budget	2016-2017 YTD Actual Thru Current	2017-2018 Requested Amount	Incr(Decr) From CY
Revenue Description					
Property & Other Taxes	1,991,152	2,171,130	1,906,884	2,443,538	272,408
Franchise Fees	387,584	342,428	254,247	380,517	38,089
Development & Permit Fees	308,188	191,350	197,102	179,100	-12,250
Fines & Forfitures	213,950	208,500	176,694	221,400	12,900
Service Revenue	20,684	15,000	1,396	0	-15,000
Other Revenue	**895,958**	**238,982**	**428,192**	**36,475**	
ADMIN	1,780	238,982	8,707	15,000	-223,982
DEV	12,549	0	2,255	1,000	1,000
FIRE	69	0	408,776	0	0
LEG	0	0	0	0	0
COURT	68	0	0	0	0
POLICE	14,025	0	3,158	20,475	20,475
PW PARKS, ROADS, FACILITIES	867,467	0	5,296	0	0
Transfers From Reserves	0	0	0	770,000	770,000
Expense Description					
Personnel	**2,024,908**	**2,118,747**	**1,580,451**	**2,133,124**	
ADMIN	234,185	210,243	172,474	200,863	-9,380
DEV	47,558	112,832	56,196	94,183	-18,649
FIRE	590,722	640,932	530,726	687,105	46,173
LEG	79,829	71,483	58,018	68,526	-2,957
COURT	98,082	105,450	93,500	108,566	3,116
POLICE	905,400	831,948	610,150	918,914	86,966
PW PARKS, ROADS, FACILITIES	69,133	145,859	59,388	54,967	-90,892
Supplies (Maintenance & Operations)	**302,554**	**219,235**	**150,624**	**319,683**	
ADMIN	23,866	24,450	7,319	16,116	-8,334
DEV	2,003	6,650	2,760	2,650	-4,000

FIRE	64,361	68,790	45,632	101,191	32,401
LEG	2,147	2,400	6,143	6,025	3,625
COURT	1,717	2,025	1,334	1,500	-525
POLICE	53,478	47,745	33,340	80,658	32,913
PW PARKS, ROADS, FACILITIES	154,983	67,175	54,096	111,543	44,368
Utilities	**72,654**	**87,001**	**68,728**	**104,798**	
ADMIN	1,306	5,645	4,624	919	-4,726
DEV	0	5,000	0	919	-4,081
FIRE	552	6,000	1,647	6,000	0
LEG	0	5,000	0	0	-5,000
COURT	0	5,000	0	5,000	0
POLICE	116	7,220	1,032	5,500	-1,720
PW PARKS, ROADS, FACILITIES	70,680	53,136	61,425	86,460	33,324
Operational & Contractual Services	**502,821**	**539,416**	**501,144**	**654,318**	
ADMIN	132,607	65,750	140,044	141,282	75,532
DEV	176,741	140,021	145,459	156,002	15,981
FIRE	26,225	62,399	24,019	57,650	-4,749
LEG	34,369	71,500	48,583	78,089	6,589
COURT	40,883	27,694	22,105	30,132	2,438
POLICE	60,500	137,116	103,175	135,311	-1,805
PW PARKS, ROADS, FACILITIES	31,497	34,936	17,760	55,852	20,916
Transfers & Restricted Funds	**-573,038**	**0**	**-72,052**	**793,230**	
ADMIN	9,700,832	0	-16,860	0	0
DEV	968,634	0	0	0	0
FIRE	-3,259,824	0	0	0	0
LEG	-266,495	0	0	0	0
COURT	0	0	-55,192	11,300	11,300
POLICE	-6,863,039	0	0	11,930	11,930
PW PARKS, ROADS, FACILITIES	-853,144	0	0	770,000	770,000
Capital Outlay	**788,281**	**0**	**426,569**	**25,000**	
ADMIN	-1,859	0	20,495	0	0
DEV	0	0	0	0	0
FIRE	91,921	0	406,651	0	0
LEG	0	0	0	0	0
COURT	0	0	0	0	0
POLICE	198,176	0	0	25,000	25,000
PW PARKS, ROADS, FACILITIES	500,043	0	-578	0	0

ADMINISTRATION

Account	Description	2015-2016 Prior Year Actual	2016-2017 Adopted Budget	2016-2017 YTD Actual Thru Current	2017-2018 Requested Amount	Incr(Decr) From CY
10-46000-001	M & O TAX	1,134,192	1,328,013	1,187,591	1,511,672	183,659
10-46001-001	SALES TAX	814,933	805,117	680,387	896,426	91,309
10-46002-001	MIXED BEVERAGE TAX	19,938	18,000	20,464	20,440	2,440
10-46003-001	AUTO/TRAILER TAXES	0	0	210	0	0
10-46007-001	DELINQUENT TAXES	22,089	20,000	18,232	15,000	-5,000
		1,991,152	**2,171,130**	**1,906,884**	**2,443,538**	272,408
10-46020-001	TXU ELECTRIC	175,284	175,284	168,662	168,500	-6,784
10-46021-001	A T & T	74,458	55,000	70,517	71,016	16,016
10-46022-001	TEXAS GAS	3,621	3,600	3,715	3,700	100
10-46025-001	MISC. FRANCHISE	4,341	2,500	3,133	2,700	200
10-46027-001	MESH NET	3,024	3,024	2,268	3,024	0
10-46028-001	WATER FRANCHISE FEE	97,799	98,020	0	98,020	0
10-46029-001	WASTEWATER FRANCHISE FEES	22,283	0	0	28,553	28,553
10-46040-001	USPS CONTRACT UNIT	6,774	5,000	5,952	5,004	4
		387,584	**342,428**	**254,247**	**380,517**	38,089
10-46041-001	REFUNDS/BANK CREDITS	3,233	0	2,149	0	0
10-46042-001	MISCELLANEOUS	369	0	32	0	0
10-46043-001	ADJUSTMENT TO REVENUE	-3,095	113,491	0	0	-113,491
10-46046-001	OTHER REIMBURSEABLES	1,273	12,000	13	0	-12,000
10-46047-001	BOND PROCEEDS	0	0	6,513	0	0
10-46100-001	FROM GENERAL FUND RESERVES	0	113,491	0	15,000	-98,491
		1,780	**238,982**	**8,707**	**15,000**	-223,982
				TOTAL REVENUES:	**2,839,055**	

10-58100-001	SALARIES	175,228	174,000	148,944	175,086	1,086
10-58101-001	PAYROLL EXPENSE	2,863	3,254	1,769	2,554	-700
10-58102-001	WORKERS COMPENSATION	3,079	1,700	4,739	2,072	372
10-58103-001	HEALTH INSURANCE	13,090	15,675	5,615	6,408	-9,267
10-58104-001	RETIREMENT	11,746	11,675	10,470	12,719	1,044
10-58105-001	UNEMPLOYMENT INSURANCE	519	414	101	342	-72
10-58107-001	CELL PHONE STIPEND	0	1,080	374	1,080	0
10-58108-001	EXTRA HELP	12,492	0	0	0	0
10-58109-001	CERTIFICATE PAY	0	1,200	0	0	-1,200
10-58110-001	OVERTIME	9,924	0	0	0	0
10-58125-001	DENTAL INSURANCE	797	903	335	452	-451
10-58126-001	LIFE INSURANCE	299	342	127	150	-192
10-58131-001	PERSONNEL SUPPORT	4,148	0	0	0	0
		234,185	**210,243**	**172,474**	**200,863**	-9,380
10-58200-001	POSTAGE & SHIPPING	1,943	1,600	1,106	8,616	7,016
10-58201-001	OFFICE SUPPLIES	4,200	6,200	2,960	4,000	-2,200
10-58202-001	FLOWERS/GIFTS/PLAQUES	501	500	157	500	0
10-58203-001	BASIC OPERATING SUPPLIES	0	2,500	53	0	-2,500
10-58204-001	PRINTING & BINDING	0	350	0	0	-350
10-58205-001	MINOR EQUIPMENT: OFFICE	1,299	500	112	500	0
10-58207-001	MV REPAIR & MAINTENANCE	253	0	0	0	0
10-58214-001	FINANCE CHARGES	246	0	0	0	0
10-58215-001	USPS CONTRACT UNIT	381	0	1,057	1,500	1,500
10-58223-001	EQUIPMENT	253	0	468	500	500
10-58265-001	FACILITIES MAINT SUPPLIES	2,392	4,900	267	500	-4,400
10-58266-001	MINOR EQUIPMENT: FIELD	6,643	7,900	1,140	0	-7,900
10-58267-001	OPERATING SUPPLIES NON CONSUMA	2,955	0	0	0	0
10-58268-001	SUBSCRIPTIONS & PUBLICATIONS	2,774	0	0	0	0
10-58270-001	MV FUEL	25	0	0	0	0
		23,866	**24,450**	**7,319**	**16,116**	-8,334
10-58305-001	COMMUNICATION SERVICES	1,306	5,645	4,624	919	-4,726

		1,306	**5,645**	**4,624**	**919**	-4,726
						0
10-58400-001	TRAVEL & TRAINING	-3,526	8,000	2,637	6,770	-1,230
10-58401-001	CONSULTANTS & PROFESSIONALS	33,672	2,000	0	0	-2,000
10-58402-001	ADVERTISING & LEGAL NOTICES	2,400	1,500	1,900	1,900	400
10-58403-001	PRINTING & BINDING	176	0	0	0	0
10-58404-001	PROPERTY & LIABILITY	5,253	5,500	15,108	16,000	10,500
10-58405-001	REPAIR & MAINTENANCE	122	0	0	0	0
10-58406-001	PROFESSIONAL LICENSE	158	0	158	500	500
10-58407-001	DUES & MEMBERSHIPS	1,997	2,000	7,781	860	-1,140
10-58408-001	SPECIAL EVENTS	3,218	0	0	0	0
10-58410-001	SUBSCRIPTIONS & PUBLICATIONS	0	100	4,900	0	-100
10-58414-001	FINANCE CHARGES	0	150	75	0	-150
10-58415-001	FINES & PENALTIES	0	0	2	0	0
10-58417-001	ACCOUNTING & AUDITOR	14,760	8,000	48,563	56,700	48,700
10-58418-001	CONTRACTUAL SERVICES	30,057	32,000	29,262	40,000	8,000
10-58426-001	SOFTWARE TECH SUPPORT	13,731	0	19,930	6,100	6,100
10-58427-001	EQUIPMENT TECH SUPPORT	13,538	0	0	0	0
10-58437-001	BLACKBOARD CONNECT	1,912	0	0	1,040	1,040
10-58438-001	IT CONTRACT	5,526	6,000	3,470	3,852	-2,148
10-58444-001	EQUIPMENT MAINTENANCE	302	0	0	0	0
10-58450-001	GOVERNMENT & MISC OPERATING	0	500	75	0	-500
10-58451-001	EQUIPMENT RENTAL	5,809	0	6,183	7,560	7,560
10-58464-001	EQUIPMENT ANNUAL	3,500	0	0	0	0
		132,607	**65,750**	**140,044**	**141,282**	75,532
10-58502-001	REIMBURSABLES OTHER	-250	0	0	0	0
		-250	**0**	**0**	**0**	0
10-58602-001	TECHNOLOGY PROJECTS	0	0	15,370	0	0
10-58606-001	CAPITAL PROJECT CONTRACTS	0	0	5,125	0	0
10-58613-001	PROMOTIONAL MARKETING	0	0	0	0	0
10-58624-001	DO NOT USE THIS ACCOUNT	1,516	0	0	0	0
10-58645-001	CAPITAL EQUIPMENT REPLACEMENT	-3,375	0	0	0	0

		-1,859	**0**	**20,495**	**0**	0
10-58705-001	INTERFUND TRANSFER	9,655,366	0	-16,860	0	0
10-58719-001	INTEREST	8,719	0	0	0	0
10-58724-001	PRINCIPAL RETIREMENT	36,747	0	0	0	0
		9,700,832	**0**	**-16,860**	**0**	0
				TOTAL EXPENDITURES:	**359,180**	
				NET REVENUE OVER EXPENDITURES:	**2,479,875**	

DEVELOPMENT

Account	Description	2015-2016 Prior Year Actual	2016-2017 Adopted Budget	2016-2017 YTD Actual Thru Current	2017-2018 Requested Amount	Incr(Decr) From CY
10-46023-003	CERTIFICATE OF OCCUPANCY	300	0	1,400	1,000	1,000
10-46041-003	REFUNDS/BANK CREDITS	25	0	0	0	0
10-46042-003	MISCELLANEOUS	12,224	0	855	0	0
10-46043-003	ADJUSTMENT TO REVENUE	0	0	0	0	0
		12,549	**0**	**2,255**	**1,000**	1,000
10-46070-003	BUILDING PERMITS	175,329	120,000	119,090	120,000	0
10-46071-003	HEALTH PERMITS	9,327	9,000	9,885	9,000	0
10-46072-003	SUBCONTRACTORS PERMITS	39,439	25,000	8,477	12,000	-13,000
10-46073-003	REGISTRATION FEES	9,694	7,500	8,580	7,500	0
10-46074-003	BUSINESS ORIENTED	150	0	0	0	0
10-46075-003	OSSF PERMITS	2,200	600	11,200	1,200	600
10-46076-003	WELL APPLICATION FEE	0	1,500	0	0	-1,500
10-46077-003	PLAN REVIEW	52,783	25,000	35,662	25,000	0
10-46079-003	BACKFLOW INSPECTIONS	0	0	200	0	0
10-46082-003	REVIEWS/ REQUESTS	17,351	2,000	1,673	2,000	0
10-46083-003	METER RELEASE	65	0	0	0	0
10-46084-003	RENTAL INSPECTIONS	1,100	750	200	400	-350
10-46089-003	IRRIGATION	250	0	100	0	0
10-46092-003	NSF FEES	0	0	35	0	0
10-46095-003	FIRE ALARMS	0	0	2,000	1,000	1,000
10-46099-003	FIRE SPRINKLER	500	0	0	1,000	1,000
		308,188	**191,350**	**197,102**	**179,100**	-12,250
				TOTAL REVENUES:	**180,100**	
10-58100-003	SALARIES	36,822	87,094	46,775	71,050	-16,044

10-58101-003	PAYROLL EXPENSE	526	1,611	664	1,030	-581
10-58102-003	WORKERS COMPENSATION	1,509	1,700	1,933	2,072	372
10-58103-003	HEALTH INSURANCE	5,343	11,504	3,116	12,816	1,312
10-58104-003	RETIREMENT	2,015	5,844	3,117	5,130	-714
10-58105-003	UNEMPLOYMENT	173	414	37	342	-72
10-58107-003	CELL PHONE STIPEND	0	540	187	540	0
10-58109-003	CERTIFICATE PAY	0	2,880	0	0	-2,880
10-58110-003	OVERTIME	596	0	0	0	0
10-58125-003	DENTAL INSURANCE	416	903	266	903	0
10-58126-003	LIFE INSURANCE	158	342	101	300	-42
		47,558	**112,832**	**56,196**	**94,183**	-18,649
10-58200-003	POSTAGE & SHIPPING	22	500	0	500	0
10-58201-003	OFFICE SUPPLIES	691	1,000	818	1,000	0
10-58202-003	FLOWERS/GIFTS/PLAQUES	103	50	0	50	0
10-58203-003	BASIC OPERATING SUPPLIES	0	1,000	0	0	-1,000
10-58204-003	PRINTING & BINDING	0	300	425	300	0
10-58205-003	MINOR EQUIPMENT: OFFICE	1,099	500	800	500	0
10-58207-003	MV REPAIR & MAINTENACE	0	1,000	0	0	-1,000
10-58208-003	UNIFORMS & SUPPLIES	0	200	0	300	100
10-58265-003	FACILITIES MAINT SUPPLIES	0	0	679	0	0
10-58266-003	MINOR EQUIPMENT: FIELD	0	100	38	0	-100
10-58270-003	MV FUEL	88	2,000	0	0	-2,000
		2,003	**6,650**	**2,760**	**2,650**	-4,000
10-58305-003	COMMUNICATION SERVICES	0	5,000	**0**	919	-4,081
		0	**5,000**	**0**	**919**	-4,081
10-58400-003	TRAVEL & TRAINING	4,206	1,200	354	4,100	2,900
10-58401-003	CONSULTANTS & PROFESSIONALS	107,561	105,000	122,739	105,000	0
10-58402-003	ADVERTISING & LEGAL NOTICES	11,141	8,500	1,252	5,000	-3,500
10-58403-003	PRINTING & BINDING	336	0	0	0	0
10-58404-003	PROPERTY & LIABILITY	4,253	4,821	4,408	5,000	179
10-58407-003	DUES & MEMBERSHIPS	250	500	945	700	200

10-58408-003	SPECIAL EVENTS	12,360	0	0	0	0
10-58409-003	PERMITS & APPLICATIONS	50	0	0	0	0
10-58418-003	CONTRACTUAL SERVICES	0	8,000	1,100	20,000	12,000
10-58423-003	FOOD SERVICE INSPECTOR	5,655	0	3,325	5,700	5,700
10-58424-003	ENGINEERING/CITY ENGINEER	9,584	5,000	7,487	5,000	0
10-58427-003	EQUIPMENT TECH SUPPORT	330	0	0	0	0
10-58435-003	POOL INSPECTOR	1,650	0	375	1,650	1,650
10-58437-003	BLACKBOARD CONNECT	1,912	0	0	0	0
10-58438-003	IT CONTRACT	5,086	7,000	3,473	3,852	-3,148
10-58463-003	ECONOMIC DEVELOPMENT	12,365	0	0	0	0
		176,741	**140,021**	**145,459**	**156,002**	15,981
10-58705-003	INTERFUND TRANSFER	968,634	0	0	0	0
		968,634	**0**	**0**	**0**	0
				TOTAL EXPENDITURES:	**253,754**	
				NET REVENUE OVER EXPENDITURES:	**-73,654**	

FIRE

Account	Description	2015-2016 Prior Year Actual	2016-2017 Adopted Budget	2016-2017 YTD Actual Thru Current	2017-2018 Requested Amount	Incr(Decr) From CY
				TOTAL REVENUES:	**0**	
10-46030-004	VFD CONTRIBUTIONS	1,814	0	1,296	0	0
10-46031-004	SERVICE REVENUE	120	0	100	0	0
10-46035-004	PARKER COUNTY RUN FUNDS	18,750	15,000	0	0	-15,000
		20,684	**15,000**	**1,396**	**0**	-15,000
10-46041-004	REFUNDS/ BANK CREDITS	49	0	0	0	0
10-46042-004	MISCELLANEOUS	20	0	0	0	0
10-46046-004	OTHER REIMBURSEABLES	0	0	625	0	0
10-46047-004	BOND PROCEEDS	0	0	406,651	0	0
10-46099-004	FIRE SPRINKLER	0	0	1,500	0	0
		69	**0**	**408,776**	**0**	0
10-58100-004	SALARIES	459,408	492,301	410,790	480,052	-12,249
10-58101-004	PAYROLL EXPENSE	7,067	9,108	6,326	7,725	-1,383
10-58102-004	WORKERS COMPENSATION	6,792	8,500	15,327	12,432	3,932
10-58103-004	HEALTH INSURANCE	61,935	54,579	36,747	76,893	22,314
10-58104-004	RETIREMENT	28,248	33,033	30,738	38,466	5,433
10-58105-004	UNEMPLOYMENT INSURANCE	1,624	1,863	456	2,052	189
10-58107-004	CELL PHONE STIPEND	0	1,620	561	1,620	0
10-58109-004	CERTIFICATE PAY	0	4,080	1,892	5,280	1,200
10-58110-004	OVERTIME	12,612	15,744	23,612	36,725	20,981
10-58124-004	FLOATER SHIFTS	6,600	14,500	414	16,000	1,500
10-58125-004	DENTAL INSURANCE	4,063	4,065	2,688	5,420	1,355
10-58126-004	LIFE INSURANCE	2,374	1,539	1,116	1,800	261

10-58127-004	PHYSICALS & GYM MEMBERSHIPS	0	0	59	2,640	2,640
		590,722	**640,932**	**530,726**	**687,105**	46,173
10-58200-004	POSTAGE & SHIPPING	46	800	78	800	0
10-58201-004	OFFICE SUPPLIES	754	1,200	231	2,160	960
10-58202-004	FLOWERS/GIFTS/PLAQUES	1,168	225	108	225	0
10-58203-004	BASIC OPERATING SUPPLIES	0	2,500	2,232	10,322	7,822
10-58204-004	PRINTING & BINDING	18	0	0	200	200
10-58205-004	MINOR EQUIPMENT: OFFICE	0	0	0	1,668	1,668
10-58206-004	MV OILS, LUBRICANTS & FLUIDS	52	0	0	0	0
10-58207-004	MV REPAIR & MAINTENANCE	29,688	30,000	18,405	18,899	-11,101
10-58208-004	UNIFORMS & SUPPLIES	4,084	4,600	4,188	9,656	5,056
10-58214-004	FINANCE CHARGES	43	0	0	0	0
10-58216-004	PPE AND SUPPLIES	13,591	0	0	23,942	23,942
10-58217-004	MEDICAL SUPPLIES	1,819	2,500	3,804	5,840	3,340
10-58219-004	FOAM SUPPLIES	659	0	0	1,750	1,750
10-58220-004	ROAD ABSORBENT SUPPLIES	0	0	0	1,606	1,606
10-58253-004	SAFETY EQUIPMENT & SUPPLIES	1,697	2,400	864	4,503	2,103
10-58260-004	BUILDING & FACILITIES REPAIRS	0	2,500	1,703	2,500	0
10-58265-004	FACILITIES MAINT SUPPLIES	243	0	2,187	0	0
10-58266-004	MINOR EQUIPMENT: FIELD	86	2,065	484	0	-2,065
10-58267-004	OPERATING SUPPLIES NON CONSUMA	1,307	0	0	0	0
10-58270-004	MV FUEL	9,024	12,000	5,847	10,000	-2,000
10-58278-004	EMERGENCY RESPONSE SUPPLIES	81	8,000	5,504	7,120	-881
		64,361	**68,790**	**45,632**	**101,191**	32,401
10-58305-004	COMMUNICATION SERVICES	552	6,000	1,647	6,000	0
		552	**6,000**	**1,647**	**6,000**	0
10-58400-004	TRAVEL & TRAINING	-1,300	6,400	3,868	20,795	14,395
10-58401-004	CONSULTANTS & PROFESSIONALS	0	3,564	0	3,500	-64
10-58403-004	PRINTING & BINDING	0	200	0	200	0
10-58404-004	PROPERTY & LIABILITY	4,253	5,000	4,408	5,000	0
10-58405-004	REPAIR & MAINTENANCE	11,067	10,300	5,139	0	-10,300

10-58407-004	DUES & MEMBERSHIPS	1,930	4,700	2,312	385	-4,315
10-58408-004	SPECIAL EVENTS	1,080	0	0	0	0
10-58414-004	FINANCE CHARGES	0	0	42	0	0
10-58417-004	ACCOUNTING & AUDITOR	800	0	0	0	0
10-58418-004	CONTRACTUAL SERVICES	0	15,235	4,192	4,853	-10,382
10-58426-004	SOFTWARE TECH SUPPORT	276	0	66	0	0
10-58427-004	EQUIPMENT TECH SUPPORT	438	8,000	0	18,025	10,025
10-58437-004	BLACKBOARD CONNECT	2,594	0	0	1,040	1,040
10-58438-004	IT CONTRACT	5,086	9,000	3,991	3,852	-5,148
		26,225	**62,399**	**24,019**	**57,650**	-4,749
10-58601-004	VEHICLES	73,995	0	406,651	0	0
10-58623-004	GRANT PURCHASES	10,288	0	0	0	0
10-58645-004	CAPITAL EQUIPMENT REPLACEMENT	7,638	0	0	0	0
		91,921	**0**	**406,651**	**0**	0
10-58705-004	INTERFUND TRANSFER	-3,259,831	0	0	0	0
10-58719-004	INTEREST	7	0	0	0	0
		-3,259,824	**0**	**0**	**0**	0
				TOTAL EXPENDITURES:	**851,946**	
				NET REVENUE OVER EXPENDITURES:	**-851,946**	

LEGISLATIVE

Account	Description	2015-2016 Prior Year Actual	2016-2017 Adopted Budget	2016-2017 YTD Actual Thru Current	2017-2018 Requested Amount	Incr(Decr) From CY
				TOTAL REVENUES:	**0**	
10-58100-005	SALARIES	64,523	55,000	49,972	55,000	0
10-58101-005	PAYROLL EXPENSE	929	1,083	534	798	-285
10-58102-005	WORKERS COMPENSATION	755	850	1,468	1,036	186
10-58103-005	HEALTH INSURANCE	7,244	6,252	3,010	6,408	156
10-58104-005	RETIREMENT	3,853	3,928	2,594	3,971	43
10-58105-005	UNEMPLOYMENT	171	207	22	171	-36
10-58107-005	CELL PHONE STIPEND	0	540	103	540	0
10-58109-005	CERTIFICATE PAY	0	3,000	0	0	-3,000
10-58110-005	OVERTIME	1,766	0	0	0	0
10-58125-005	DENTAL INSURANCE	417	452	214	452	0
10-58126-005	LIFE INSURANCE	171	171	101	150	-21
		79,829	**71,483**	**58,018**	**68,526**	-2,957
10-58200-005	POSTAGE & SHIPPING	241	400	0	0	-400
10-58201-005	OFFICE SUPPLIES	580	1,000	119	1,000	0
10-58202-005	FLOWERS/GIFTS/PLAQUES	146	0	2,826	400	400
10-58203-005	BASIC OPERATING SUPPLIES	0	1,000	0	1,000	0
10-58204-005	PRINTING & BINDING	0	0	197	500	500
10-58208-005	UNIFORMS & SUPPLIES	1,180	0	0	125	125
10-58269-005	PROMOTIONS	0	0	3,000	3,000	3,000
		2,147	**2,400**	**6,143**	**6,025**	3,625
10-58305-005	COMMUNICATION SERVICES	0	5,000	0	0	-5,000
		0	**5,000**	**0**	**0**	-5,000

10-58400-005	TRAVEL & TRAINING	6,002	9,000	2,914	9,000	0
10-58401-005	CONSULTANTS & PROFESSIONALS	5,398	3,000	38	8,000	5,000
10-58402-005	ADVERTISING & LEGAL NOTICES	5,385	3,000	927	3,000	0
10-58404-005	PROPERTY & LIABILITY	4,253	0	4,408	5,000	5,000
10-58406-005	PROFESSIONAL LICENSE	900	0	0	0	0
10-58407-005	DUES & MEMBERSHIPS	0	500	1,924	2,250	1,750
10-58408-005	SPECIAL EVENTS	0	0	240	0	0
10-58411-005	PROPERTY DAMAGE	225	0	0	0	0
10-58416-005	LEGAL/CITY ATTORNEY	9,000	36,000	28,459	36,000	0
10-58418-005	CONTRACTUAL SERVICES	0	0	3,146	3,147	3,147
10-58419-005	ELECTIONS ADMINISTRATION	3,026	7,500	1,357	5,000	-2,500
10-58424-005	ENGINEERING/CITY ENGINEER	0	0	426	0	0
10-58425-005	SOLID WASTE COLLECTION	0	5,000	0	0	-5,000
10-58426-005	SOFTWARE TECH SUPPORT	180	0	84	300	300
10-58437-005	BLACKBOARD CONNECT	0	0	0	1,040	1,040
10-58438-005	IT CONTRACT	0	6,000	4,659	3,852	-2,148
10-58450-005	GOVERNMENT & MISC OPERATING	0	1,500	0	1,500	0
		34,369	**71,500**	**48,583**	**78,089**	6,589
10-58705-005	INTERFUND TRANSFER	-266,495	0	0	0	0
		-266,495	**0**	**0**	**0**	0
				TOTAL EXPENDITURES:	**152,640**	
				NET REVENUE OVER EXPENDITURES:	**-152,640**	

COURT

Account	Description	2015-2016 Prior Year Actual	2016-2017 Adopted Budget	2016-2017 YTD Actual Thru Current	2017-2018 Requested Amount	Incr(Decr) From CY
10-46042-006	MISCELLANEOUS	68	0	0	0	0
10-46043-006	ADJUSTMENT TO REVENUE	0	0	0	0	0
		68	**0**	**0**	**0**	0
10-46060-006	NON-PARKING	183,982	195,000	150,674	195,000	0
10-46061-006	PARKING	280	300	940	1,000	700
10-46062-006	WARRANTS/CAPIAS	1,258	1,200	1,039	1,200	0
10-46063-006	STATE LAW - CLASS C	15,973	12,000	14,401	13,500	1,500
10-46064-006	COURT ADMINISTRATION	11,308	0	8	100	100
10-46065-006	COURT SECURITY	0	0	3,374	3,500	3,500
10-46066-006	TIME PAYMENT	580	0	507	600	600
10-46067-006	MC TECH FEE	0	0	4,985	5,500	5,500
10-46073-006	REGISTRATION FEES	40	0	0	0	0
10-46085-006	SEAT BELT	529	0	766	1,000	1,000
		213,950	**208,500**	**176,694**	**221,400**	12,900
				TOTAL REVENUES:	**221,400**	
10-58100-006	SALARIES	71,849	80,422	73,429	81,164	742
10-58101-006	PAYROLL EXPENSE	954	1,488	1,041	1,177	-311
10-58102-006	WORKERS COMPENSATION	1,509	1,700	3,225	2,072	372
10-58103-006	HEALTH INSURANCE	16,736	12,504	8,553	12,816	312
10-58104-006	RETIREMENT	4,807	5,398	5,216	5,860	462
10-58105-006	UNEMPLOYMENT	342	414	166	342	-72
10-58107-006	CELL PHONE STIPEND	0	1,080	62	540	-540
10-58109-006	CERTIFICATE PAY	0	1,199	166	1,200	1
10-58110-006	OVERTIME	0	0	288	792	792

10-58125-006	DENTAL INSURANCE	973	903	692	903	0
10-58126-006	LIFE INSURANCE	912	342	262	300	-42
10-58132-006	BAILIFF DUTIES	0	0	400	1,400	1,400
		98,082	**105,450**	**93,500**	**108,566**	3,116
10-58200-006	POSTAGE & SHIPPING	0	1,200	0	0	-1,200
10-58201-006	OFFICE SUPPLIES	1,263	800	959	1,200	400
10-58202-006	FLOWERS/GIFTS/PLAQUES	0	25	204	100	75
10-58214-006	FINANCE CHARGES	373	0	171	200	200
10-58267-006	OPERATING SUPPLIES NON CONSUMA	82	0	0	0	0
		1,717	**2,025**	**1,334**	**1,500**	-525
10-58305-006	COMMUNICATION SERVICES	0	5,000	0	5,000	0
		0	**5,000**	**0**	**5,000**	0
10-58400-006	TRAVEL & TRAINING	1,507	1,000	1,010	1,000	0
10-58403-006	PRINTING & BINDING	649	633	0	0	-633
10-58404-006	PROPERTY & LIABILITY	4,253	4,821	4,408	5,000	179
10-58406-006	PROFESSIONAL LICENSE	592	0	0	0	0
10-58407-006	DUES & MEMBERSHIPS	69	80	151	80	0
10-58409-006	PERMITS & APPLICATIONS	37	0	0	0	0
10-58414-006	FINANCE CHARGES	0	0	45	0	0
10-58415-006	FINES & PENALTIES	83	0	0	0	0
10-58416-006	LEGAL/CITY ATTORNEY	9,000	6,000	7,500	6,000	0
10-58421-006	MUNICIPAL JUDGE	12,000	14,600	4,000	12,000	-2,600
10-58422-006	MAGISTRATE	2,400	0	1,600	2,000	2,000
10-58426-006	SOFTWARE TECH SUPPORT	4,707	0	0	0	0
10-58427-006	EQUIPMENT TECH SUPPORT	339	0	0	0	0
10-58438-006	IT CONTRACT	5,086	0	3,391	3,852	3,852
10-58441-006	JURY SERVICE	161	0	0	200	200
10-58450-006	GOVERNMENT & MISC OPERATING	0	560	0	0	-560
		40,883	**27,694**	**22,105**	**30,132**	2,438
10-58703-006	COURT TECHNOLOGY	0	0	0	11,300	11,300

10-58705-006	INTERFUND TRANSFER	0	0	-55,192	0	0
		0	**0**	**-55,192**	**11,300**	11,300
				TOTAL EXPENDITURES:	**156,498**	
				NET REVENUE OVER EXPENDITURES:	**64,902**	

POLICE

Account	Description	2015-2016 Prior Year Actual	2016-2017 Adopted Budget	2016-2017 YTD Actual Thru Current	2017-2018 Requested Amount	Incr(Decr) From CY
10-46041-007	REFUNDS/BANK CREDITS	0	0	1,539	0	0
10-46042-007	MISCELLANEOUS	177	0	38	0	0
10-46050-007	POLICE TRAINING	1,339	0	0	0	0
10-46051-007	POLICE CONTRIBUTIONS	981	0	885	0	0
10-46053-007	ACCIDENT REPORTS	498	0	696	600	600
10-46088-007	SALE OF ASSETS	11,030	0	0	0	0
10-46091-004	GRANT FUNDS	0	0	0	19,875	19,875
		14,025	**0**	**3,158**	**20,475**	20,475
				TOTAL REVENUES:	**20,475**	
10-58100-007	SALARIES	717,563	649,900	465,831	687,165	37,265
10-58101-007	PAYROLL EXPENSE	10,322	12,023	8,129	10,355	-1,668
10-58102-007	WORKERS COMPENSATION	20,158	11,050	23,769	16,576	5,526
10-58103-007	HEALTH INSURANCE	85,350	75,230	56,314	102,524	27,294
10-58104-007	RETIREMENT	40,954	43,608	40,283	51,563	7,955
10-58105-007	UNEMPLOYMENT	3,075	2,691	554	2,565	-126
10-58107-007	CELL PHONE STIPEND	0	1,620	561	1,620	0
10-58109-007	CERTIFICATE PAY	0	11,526	2,520	7,919	-3,607
10-58110-007	OVERTIME	18,141	16,205	6,561	27,000	10,795
10-58125-007	DENTAL INSURANCE	6,596	5,872	4,022	7,227	1,355
10-58126-007	LIFE INSURANCE	2,952	2,223	1,606	2,400	177
10-58127-007	PHYSICALS & GYM MEMBERSHIPS	165	0	0	2,000	2,000
10-58128-007	ACCRUED COMP & VACATION	124	0	0	0	0
		905,400	**831,948**	**610,150**	**918,914**	86,966
10-58200-007	POSTAGE & SHIPPING	36	120	193	300	180

10-58201-007	OFFICE SUPPLIES	5,390	3,000	1,947	3,000	0
10-58202-007	FLOWERS/GIFTS/PLAQUES	0	425	160	425	0
10-58203-007	BASIC OPERATING SUPPLIES	0	3,700	2,444	2,407	-1,293
10-58204-007	PRINTING & BINDING	0	0	88	800	800
10-58205-007	MINOR EQUIPMENT: OFFICE	674	1,200	-103	2,500	1,300
10-58206-007	MV OILS, LUBRICANTS & FLUIDS	1,106	0	0	500	500
10-58207-007	MV REPAIR & MAINTENACE	20,633	10,000	9,294	12,000	2,000
10-58208-007	UNIFORMS & SUPPLIES	3,198	2,000	141	10,610	8,610
10-58214-007	FINANCE CHARGES	203	0	0	0	0
10-58253-007	SAFETY EQUIPMENT & SUPPLIES	0	1,000	9	5,206	4,206
10-58260-007	BUILDING & FACILITIES REPAIRS	81	2,500	35	6,000	3,500
10-58265-007	FACILITIES MAINT SUPPLIES	0	0	791	2,500	2,500
10-58266-007	MINOR EQUIPMENT: FIELD	135	1,200	0	4,832	3,632
10-58267-007	OPERATING SUPPLIES NON CONSUMA	656	0	0	1,000	1,000
10-58268-007	SUBSCRIPTIONS & PUBLICATIONS	564	2,600	317	3,278	678
10-58270-007	MV FUEL	20,801	20,000	18,024	20,000	0
10-58271-007	MV TIRES, TUBES & BATTERIES	0	0	0	4,000	4,000
10-58275-007	SPECIAL EVENTS	0	0	0	500	500
10-58276-007	AMMUNITION & WEAPONS RELATED	0	0	0	800	800
		53,478	**47,745**	**33,340**	**80,658**	32,913
10-58304-007	MOBILE TELEPHONE	0	1,920	0	1,700	-220
10-58305-007	COMMUNICATION SERVICES	116	5,300	1,032	3,800	-1,500
		116	**7,220**	**1,032**	**5,500**	-1,720
10-58400-007	TRAVEL & TRAINING	2,361	4,000	1,052	4,000	0
10-58401-007	CONSULTANTS & PROFESSIONALS	-1,502	0	0	0	0
10-58402-007	ADVERTISING & LEGAL NOTICES	0	0	0	100	100
10-58403-007	PRINTING & BINDING	827	1,490	0	600	-890
10-58404-007	PROPERTY & LIABILITY	4,572	5,000	4,408	5,000	0
10-58405-007	REPAIR & MAINTENANCE	828	0	0	0	0
10-58407-007	DUES & MEMBERSHIPS	400	400	1,161	1,271	871
10-58409-007	PERMITS & APPLICATIONS	86	0	0	0	0
10-58410-007	SUBSCRIPTIONS & PUBLICATIONS	1,080	0	2,141	0	0

10-58414-007	FINANCE CHARGES	0	0	61	0	0
10-58418-007	CONTRACTUAL SERVICES	0	111,800	65,281	68,448	-43,352
10-58420-007	INMATE HOUSING	212	0	705	1,000	1,000
10-58426-007	SOFTWARE TECH SUPPORT	5,061	0	578	0	0
10-58427-007	EQUIPMENT TECH SUPPORT	0	5,426	0	0	-5,426
10-58437-007	BLACKBOARD CONNECT	2,537	0	0	1,040	1,040
10-58438-007	IT CONTRACT	5,158	7,500	4,668	3,852	-3,648
10-58450-007	GOVERNMENT & MISC OPERATING	0	1,500	619	500	-1,000
10-58453-007	REPAIR & MAINTENANCE - OTHER	640	0	0	0	0
10-58462-007	ANIMAL CONTROL	34,000	0	22,500	49,500	49,500
10-58502-007	REIMBURSABLES OTHER	4,240	0	0	0	0
		60,500	**137,116**	**103,175**	**135,311**	-1,805
10-58601-007	VEHICLES	198,176	0	0	0	0
10-58624-007	EQUIPMENT PURCHASE - LEASE PURCHASE	0	0	0	25,000	25,000
		198,176	**0**	**0**	**25,000**	25,000
10-58705-007	INTERFUND TRANSFER	-6,863,039	0	0	0	0
10-58759-007	TRANSFER TO LEOSE FUND	0	0	0	11,930	11,930
		-6,863,039	**0**	**0**	**11,930**	11,930
				TOTAL EXPENDITURES:	**1,177,313**	
				NET REVENUE OVER EXPENDITURES:	**-1,156,838**	

PUBLIC WORKS

Account	Description	2015-2016 Prior Year Actual	2016-2017 Adopted Budget	2016-2017 YTD Actual Thru Current	2017-2018 Requested Amount	Incr(Decr) From CY
10-46041-008	REFUNDS/BANK CREDITS	373	0	0	0	0
10-46042-008	MISCELLANEOUS	31	0	0	0	0
10-46047-008	BOND PROCEEDS	866,438	0	0	0	0
10-46049-008	ROOM RENTAL - COMMUNITY	75	0	0	0	0
10-46090-008	ROAD CONTRIBUTIONS	294	0	210	0	0
10-46096-008	PARK CONTRIBUTIONS	256	0	5,086	0	0
		867,467	**0**	**5,296**	**0**	0
10-46100-008	BANK LOAN (4 YEAR)	0	0	0	650,000	650,000
10-46100-008	FROM GENERAL FUND RESERVES	0	0	0	120,000	120,000
		0	**0**	**0**	**770,000**	770,000
				TOTAL REVENUES:	**770,000**	
10-58100-008	SALARIES	54,546	107,577	42,355	38,142	-69,435
10-58101-008	PAYROLL EXPENSE	747	1,990	655	617	-1,373
10-58102-008	WORKERS COMPENSATION	2,264	2,550	2,758	1,036	-1,514
10-58103-008	HEALTH INSURANCE	3,276	15,756	5,592	6,408	-9,348
10-58104-008	RETIREMENT	3,094	7,218	3,240	3,070	-4,148
10-58105-008	UNEMPLOYMENT	347	621	122	171	-450
10-58107-008	CELL PHONE STIPEND	0	1,080	187	540	-540
10-58108-008	EXTRA HELP	4,489	0	0	0	0
10-58109-008	CERTIFICATE PAY	0	1,199	0	0	-1,199
10-58110-008	OVERTIME	168	6,000	3,872	4,381	-1,619
10-58125-008	DENTAL INSURANCE	144	1,355	440	452	-903
10-58126-008	LIFE INSURANCE	57	513	167	150	-363

		69,133	**145,859**	**59,388**	**54,967**	-90,892
10-58200-008	POSTAGE & SHIPPING	0	0	28	0	0
10-58201-008	OFFICE SUPPLIES	0	0	135	0	0
10-58202-008	FLOWERS/GIFTS/PLAQUES	0	75	2,089	0	-75
10-58203-008	BASIC OPERATING SUPPLIES	0	2,400	9,558	0	-2,400
10-58204-008	PRINTING & BINDING	100	0	560	0	0
10-58205-008	MINOR EQUIPMENT: OFFICE	700	0	0	0	0
10-58207-008	MV REPAIR & MAINTENACE	15,810	12,500	1,387	2,500	-10,000
10-58208-008	UNIFORMS & SUPPLIES	828	3,000	0	800	-2,200
10-58209-008	PAVING MATERIALS	3,000	0	16,317	0	0
10-58210-008	TRAFFIC & STREET SIGNS	0	0	0	3,500	3,500
10-58222-008	MINOR TOOLS	0	0	0	2,000	2,000
10-58223-008	EQUIPMENT	7,311	0	0	0	0
10-58224-008	MISC. TOOLS/SUPPLIES	262	0	0	2,000	2,000
10-58225-008	ASPHALT MATERIALS	0	0	0	31,200	31,200
10-58226-008	ROAD BASE MATERIALS - PAVING	0	0	0	20,000	20,000
10-58227-008	ICE & INCLEMENT WEATHER	4,340	5,000	0	4,500	-500
10-58228-008	CONCRETE REPLACEMENT	0	0	0	15,000	15,000
10-58230-008	DRAINAGE	0	0	0	20,500	20,500
10-58251-008	BARRICADES/MARKERS	0	0	0	2,500	2,500
10-58253-008	SAFETY EQUIPMENT & SUPPLIES	77	2,000	0	1,000	-1,000
10-58260-008	BUILDING & FACILITIES REPAIRS	4,479	25,000	8,408	1,043	-23,957
10-58262-008	POLICE/FIRE DEPARTMENT	5,092	0	0	0	0
10-58263-008	PUBLIC WORKS BUILDING	0	0	0	1,000	1,000
10-58265-008	FACILITIES MAINT SUPPLIES	369	1,200	6,780	0	-1,200
10-58266-008	MINOR EQUIPMENT: FIELD	12,128	12,000	8,725	0	-12,000
10-58267-008	OPERATING SUPPLIES NON CONSUMA	3,299	0	0	0	0
10-58270-008	MV FUEL	11,856	4,000	107	4,000	0
10-58272-008	STREET REPAIR MATERIALS	85,333	0	0	0	0
		154,983	**67,175**	**54,096**	**111,543**	44,368
10-58300-008	ELECTRICITY	29,542	40,000	24,567	32,400	-7,600
10-58301-008	GAS	2,269	0	2,841	3,660	3,660

10-58302-008	TELEPHONE	8,113	5,596	7,771	14,400	8,804
10-58303-008	LONG DISTANCE TELEPHONE	63	0	0	0	0
10-58305-008	COMMUNICATION SERVICES	30,692	7,540	26,246	36,000	28,460
		70,680	**53,136**	**61,425**	**86,460**	33,324
10-58400-008	TRAVEL & TRAINING	69	3,000	142	1,000	-2,000
10-58404-008	PROPERTY & LIABILITY	4,253	4,821	4,408	5,000	179
10-58405-008	REPAIR & MAINTENANCE	2,305	0	4,604	0	0
10-58408-008	SPECIAL EVENTS	1,170	0	40	0	0
10-58410-008	SUBSCRIPTIONS & PUBLICATIONS	500	0	0	0	0
10-58411-008	PROPERTY DAMAGE	243	0	0	0	0
10-58412-008	OTHER RENTAL	9,852	0	198	0	0
10-58413-008	CONTRACT STREET REPAIR	6,000	0	0	0	0
10-58424-008	ENGINEERING/CITY ENGINEER	0	0	3,626	0	0
10-58425-008	SOLID WASTE COLLECTION	3,503	0	0	0	0
10-58438-008	IT CONTRACT	0	4,000	2,566	3,852	-148
10-58450-008	GOVERNMENT & MISC OPERATING	0	0	97	44,000	44,000
10-58451-008	EQUIPMENT RENTAL	136	20,000	192	2,000	-18,000
10-58453-008	STREET MAINTENANCE	3,465	3,115	1,887	0	-3,115
		31,497	**34,936**	**17,760**	**55,852**	20,916
10-58601-008	VEHICLES	18,419	0	0	0	0
10-58603-008	STREET IMPROVEMENTS	0	0	0	0	0
10-58604-008	EQUIPMENT: HEAVY	452,630	0	0	0	0
10-58607-008	CAPITAL IMPROVEMENTS	28,995	0	-578	0	0
10-58609-008	FACILITIES: PARKS	0	0	0	0	0
10-58625-008	UTILITIES: DRAINAGE STUDY	0	0	0	0	0
		500,043	**0**	**-578**	**0**	0
10-58705-008	INTERFUND TRANSFER	-882,340	0	0	0	0
10-58719-008	INTEREST	0	0	0	0	0
10-58725-008	DEBT ISSUANCE COST	29,195	0	0	0	0
10-58646-008	PREDETERMINED PROJECT - RESERVE FUNDS	0	0	0	120,000	120,000
10-58647-008	CAPITAL PROJECTS - LOAN (COB)	0	0	0	650,000	650,000

10-58609-008 FACILITIES: PARKS - RESERVE FUNDS					0	0
	-853,144	**0**	**0**	**770,000**	770,000	
			TOTAL EXPENDITURES:	**1,078,822**		
			NET REVENUE OVER EXPENDITURES:	**-308,822**		

WATER FUND

	2015-2016 Prior Year Actual	2016-2017 Adopted Budget	2016-2017 YTD Actual Thru Current	2017-2018 Requested Amount	Incr(Decr) From CY
Revenue Description					
User Charges	1,758,110	1,896,315	1,463,022	1,873,882	-22,433
Tap Fees	5,900	2,000	4,750	10,000	8,000
Impact Fees	57,540	0	174,774	50,180	50,180
Other Revenue	62,639	62,100	71,170	54,886	-7,214
Transfers From Reserves					
TOTAL REVENUES:	**1,884,189**	**1,960,415**	**1,713,716**	**1,988,948**	**28,533**
Expense Description					
Personnel	481,391	418,413	366,927	350,358	-68,055
Supplies (Maintenance & Operations)	235,589	267,800	169,392	260,420	-7,380
Utilities	134,307	114,000	79,590	112,302	-1,698
Operational & Contractual Services	370,691	355,100	188,101	226,590	-128,510
Transfers & Restricted Funds	-513,491	588,224	491,887	634,925	46,701
TOTAL EXPENSES:	**708,487**	**1,743,537**	**1,295,896**	**1,584,595**	-158,942
NET BEFORE CAPITAL OUTLAY:	**1,175,702**	**216,878**	**417,820**	**404,353**	187,475
Capital Outlay	34,849	164,000	39,239	339,500	175,500
TOTAL EXPENSES:	**743,336**	**1,907,537**	**1,335,135**	**1,924,095**	16,558
NET AFTER CAPITAL OUTLAY:	**1,140,853**	**52,878**	**378,581**	**64,853**	11,975

WATER FUND

Account	Description	2015-2016 Prior Year Actual	2016-2017 Adopted Budget	2016-2017 YTD Actual Thru Current	2017-2018 Requested Amount	Incr(Decr) From CY
20-45000-20	USER CHARGES	1,758,110	1,896,315	1,627,392	1,873,882	-22,433
20-45003-20	TAP FEES	5,900	2,000	4,750	10,000	8,000
20-45004-20	IMPACT FEES	57,540	0	179,793	50,180	50,180
20-45001-20	PENALTIES	34,647	20,000	26,473	15,000	-5,000
20-45002-20	NEW ACCOUNT FEES	15,161	15,000	10,380	15,700	700
20-45005-20	INTEREST REVENUE	5,219	0	10,530	9,936	9,936
20-45007-20	METER FEE	0	1,100	15,849	5,000	3,900
20-45008-20	METER BOX FEE	2,423	0	5,000	5,000	5,000
20-45009-20	DEVELOPMENT CONTRIBUTION/DEPOS	0	14,000	0	0	-14,000
20-45010-20	SURETY BOND FORFITURE	20,000	0	0	0	0
20-45030-20	RECONNECT FEES	277	0	4,305	2,500	2,500
20-45031-20	RETURNED CHECK FEES	4,089	0	341	250	250
20-45041-20	REFUNDS/ BANK CREDITS	0	0	2,176	1,500	1,500
20-45042-20	MISCELLANEOUS REVENUE	31	0	-150,687	0	0
20-45043-20	ADJUSTMENT TO REVENUE	-25,120	0	25	0	0
20-45046-20	OTHER REIMBURSABLES.	0	12,000	0	0	-12,000
20-45047-20	BALANCE OFFSET	0	0	17,041	0	0
20-46005-20	INTEREST - OPERATING FUND	1,921	0	0	0	0
20-46091-20	GRANTS	3,990	0	0	0	0
		62,639	**62,100**	**-58,567**	**54,886**	-7,214
20-58100-20	SALARIES	327,068	307,971	272,799	257,131	-50,840

20-58101-20	PAYROLL EXPENSE	5,431	5,697	16,724	3,972	-1,725
20-58102-20	WORKERS COMPENSATION	5,508	6,800	8,465	6,216	-584
20-58103-20	HEALTH INSURANCE	57,901	45,317	24,342	38,447	-6,870
20-58104-20	RETIREMENT	7,894	20,665	17,219	19,779	-886
20-58105-20	UNEMPLOYMENT INSURANCE	1,735	1,656	295	1,026	-630
20-58107-20	CELL PHONE STIPEND	0	3,780	893	1,080	-2,700
20-58108-20	EXTRA HELP	63,580	0	7,758	0	0
20-58109-20	CERTIFICATE PAY	0	2,280	194	2,280	0
20-58110-20	OVERTIME	5,960	19,066	15,600	16,817	-2,249
20-58125-20	DENTAL INSURANCE	4,575	3,613	1,894	2,710	-903
20-58126-20	LIFE INSURANCE	1,738	1,368	743	900	-468
20-58127-20	PHYSICALS & GYM MEMBERSHIPS	0	200	0	0	-200
		481,391	**418,413**	**366,927**	**350,358**	-68,055
20-58200-20	POSTAGE & SHIPPING	15,618	10,000	9,917	11,520	1,520
20-58201-20	OFFICE SUPPLIES	4,366	3,500	6,189	3,500	0
20-58202-20	FLOWERS/GIFTS/PLAQUES	862	300	0	300	0
20-58203-20	BASIC OPERATING SUPPLIES	0	2,000	339	2,000	0
20-58204-20	PRINTING & BINDING	0	0	-60	0	0
20-58205-20	MINOR EQUIPMENT: OFFICE	1,455	3,000	654	3,000	0
20-58207-20	MV REPAIR & MAINTENANCE	19,728	18,000	10,522	16,000	-2,000
20-58208-20	UNIFORMS & SUPPLIES	7,199	6,500	3,629	6,500	0
20-58214-20	FINANCE CHARGES	1,614	0	1,464	1,800	1,800
20-58224-20	MISC. TOOLS/SUPPLIES	1,848	0	0	4,000	4,000
20-58227-20	ICE & INCLEMENT WEATHER	0	2,000	0	2,000	0
20-58230-20	CHEMICALS	1,410	0	0	10,000	10,000
20-58231-20	WATER METERS	-8,330	0	0	0	0
20-58232-20	FIRE HYDRANTS	0	0	0	10,500	10,500
20-58233-20	ROAD BASE MATERIAL - MAIN BREAKS	0	0	0	6,000	6,000
20-58234-20	SAND	0	0	0	4,000	4,000
20-58235-20	TOP SOIL	0	0	0	3,000	3,000
20-58253-20	SAFETY EQUIPMENT & SUPPLIES	2,967	2,500	0	2,500	0

20-58260-20	BUILDING & FACILITIES REPAIRS	1,426	24,000	4,846	5,800	-18,200
20-58265-20	FACILITIES MAINT SUPPLIES	0	3,000	4,753	3,000	0
20-58266-20	MINOR EQUIPMENT: FIELD	3,338	12,000	1,343	3,000	-9,000
20-58268-20	SUBSCRIPTIONS & PUBLICATIONS	0	5,000	0	2,000	-3,000
20-58270-20	MV FUEL	22,595	30,000	11,546	30,000	0
20-58275-20	SPECIAL EVENTS	635	0	0	0	0
20-58281-20	WATER DISTRIBUTION SUPPLIES	158,858	96,000	82,254	90,000	-6,000
20-58282-20	WATER PRODUCTION SUPPLIES	0	50,000	31,996	40,000	-10,000
		235,589	**267,800**	**169,392**	**260,420**	-7,380
20-58300-20	ELECTRICITY	123,167	100,000	70,085	100,000	0
20-58302-20	TELEPHONE	3,731	0	354	470	470
20-58303-20	LONG DISTANCE TELEPHONE	8	0	0	0	0
20-58304-20	MOBILE TELEPHONE	0	4,000	4,275	5,700	1,700
20-58305-20	COMMUNICATION SERVICES	7,400	10,000	4,876	6,132	-3,868
		134,307	**114,000**	**79,590**	**112,302**	-1,698
20-58400-20	TRAVEL & TRAINING	24,327	8,500	2,795	3,000	-5,500
20-58401-20	CONSULTANTS & PROFESSIONALS	117,681	146,500	15,905	25,000	-121,500
20-58402-20	ADVERTISING & LEGAL NOTICES	0	0	307	1,000	1,000
20-58403-20	PRINTING & BINDING	0	500	0	0	-500
20-58404-20	PROPERTY & LIABILITY	4,253	16,650	4,408	5,000	-11,650
20-58405-20	REPAIR & MAINTENANCE	29,394	24,000	7,229	0	-24,000
20-58407-20	DUES & MEMBERSHIPS	30	1,850	432	1,000	-850
20-58409-20	PERMITS & APPLICATIONS	5,445	5,000	4,799	5,000	0
20-58410-20	SUBSCRIPTIONS & PUBLICATIONS	9,739	0	0	0	0
20-58411-20	PROPERTY DAMAGE	2,780	0	-711	2,500	2,500
20-58412-20	OTHER RENTAL	23,030	0	0	0	0
20-58414-20	FINANCE CHARGES	0	0	331	0	0
20-58415-20	FINES & PENALTIES	2,920	0	78	0	0
20-58416-20	LEGAL/CITY ATTORNEY	0	3,000	0	0	-3,000
20-58417-20	ACCOUNTING & AUDITOR	4,420	8,000	14,803	8,200	200

20-58418-20	CONTRACTUAL SERVICES	0	0	5,698	0	0
20-58424-20	ENGINEERING/CITY ENGINEER	37,119	36,000	14,879	36,000	0
20-58425-20	SOLID WASTE COLLECTION	3,299	6,000	0	0	-6,000
20-58426-20	SOFTWARE TECH SUPPORT	10,955	0	3,885	4,000	4,000
20-58427-20	EQUIPMENT TECH SUPPORT	1,492	0	0	0	0
20-58437-20	BLACKBOARD CONNECT	1,912	0	1,040	1,040	1,040
20-58438-20	IT CONTRACT	21,516	22,600	3,390	3,850	-18,750
20-58442-20	WATER MAIN MAINTENANCE	0	0	0	0	0
20-58443-20	WELL SITE MAINTENANCE	-1,597	0	26,602	20,000	20,000
20-58444-20	EQUIPMENT MAINTENANCE	1,509	0	1,361	2,000	2,000
20-58447-20	WATER TANK MAINTENANCE	0	0	0	6,000	6,000
20-58448-20	BUILDING MAINT - WELL SITES	0	0	0	3,000	3,000
20-58450-20	GOVERNMENT & MISC. OPERATING	0	11,000	3,245	0	-11,000
20-58451-20	EQUIPMENT RENTAL	15,138	20,000	3,052	5,000	-15,000
20-58469-20	WATER DISTRIBUTION CONTRACTUAL	55,329	0	32,348	45,000	45,000
20-58470-20	WATER PRODUCTION CONTRACTUAL	0	39,500	42,226	50,000	10,500
20-58476-20	REIMBURSABLES & REFUNDS	0	6,000	0	0	-6,000
		370,691	**355,100**	**188,101**	**226,590**	-128,510
20-58600-20	OFFICE EQUIPMENT	230	0	0	0	0
20-58606-20	CAPITAL PROJECT CONTRACTS	0	0	0	10,000	10,000
20-58607-20	CAPITAL IMPROVEMENTS	10,144	40,000	0	0	-40,000
20-58646-20	WATER DISTRIBUTION CAPITAL IMPR	0	42,000	39,239	65,000	23,000
20-58647-20	WATER PRODUCTION CAPITAL IMPR	24,475	82,000	0	264,500	182,500
		34,849	**164,000**	**39,239**	**339,500**	175,500
20-58705-20	TRANSFER OUT	-1,099,204	0	0	0	0
20-58715-20	BOND INTEREST	52,506	0	0	0	0
20-58716-20	PAYING AGENT FEES	1,775	0	2,375	0	0
20-58717-20	DEPRECIATION EXPENSE	310,009	0	0	0	0
20-58719-20	INTEREST	4,767	0	0	0	0
20-58723-20	BAD DEBT	31,543	0	0	0	0

20-58725-20	DEBT ISSUANCE COST	73,245	0	0	0	0
20-58735-20	2010 REFUNDING	0	0	268,700	268,700	268,700
20-58736-20	2012 REFUNDING	0	0	107,500	110,650	110,650
20-58741-20	TRANSFER TO GENERAL FUND	0	0	0	0	0
20-58745-20	FRANCHISE FEES	97,799	98,020	0	98,020	0
20-58746-20	2014 TWDB COB	0	0	40,788	40,788	40,788
20-58748-20	2016 TWDB COB	0	0	8,689	53,689	53,689
20-58749-20	2014 PP FINANCE CONTRACT 6804	0	0	18,419	18,419	18,419
20-58753-20	TRANSFER TO DEBT SERVICE	14,068	490,204	0	0	-490,204
20-58755-20	2015 COB	0	0	45,416	44,659	44,659
		-513,491	**588,224**	**491,887**	**634,925**	46,701

WASTEWATER FUND

	2015-2016 Prior Year Actual	2016-2017 Adopted Budget	2016-2017 YTD Actual Thru Current	2017-2018 Requested Amount	Incr(Decr) From CY
Revenue Description					
User Charges	215,809	444,323	385,698	549,979	105,656
Tap Fees	1,850	0	4,250	0	0
Impact Fees	14,568	0	106,149	38,965	38,965
Other Revenue	259	0	-5,865	0	0
Transfers From Reserves	0	0	0	2,500,000	2,500,000
TOTAL REVENUES:	**232,487**	**444,323**	**490,232**	**3,088,944**	**2,644,621**
Expense Description					
Personnel	89,346	97,448	87,412	103,295	5,847
Supplies (Maintenance & Operations)	57,255	53,400	42,553	50,600	-2,800
Utilities	26,134	23,600	34,684	40,500	16,900
Operational & Contractual Services	93,973	178,676	101,162	118,200	-60,476
Transfers & Restricted Funds	73,708	0	0	163,668	163,668
TOTAL EXPENSES:	**340,416**	**353,124**	**265,811**	**476,263**	123,139
NET BEFORE CAPITAL OUTLAY:	**-107,929**	**91,199**	**224,421**	**2,612,681**	2,521,482
Capital Outlay	6,835	0	8,563	2,510,000	2,510,000
TOTAL EXPENSES:	**347,251**	**353,124**	**274,374**	**2,986,263**	2,633,139
NET AFTER CAPITAL OUTLAY:	**-114,764**	**91,199**	**215,858**	**102,681**	11,482

WASTEWATER FUND

Account	Description	2015-2016 Prior Year Actual	2016-2017 Adopted Budget	2016-2017 YTD Actual Thru Current	2017-2018 Requested Amount	Incr(Decr) From CY
30-45000-30	USER CHARGES	215,809	444,323	385,698	549,979	105,656
		215,809	**444,323**	**385,698**	**549,979**	105,656
30-45003-30	TAP FEES	1,850	0	4,250	0	0
30-45004-30	IMPACT FEES	14,568	0	106,149	38,965	38,965
		16,418	**0**	**110,399**	**38,965**	38,965
30-45005-30	INTEREST REVENUE	259	0	129	0	0
30-45009-30	DEVELOPMENT CONTRIBUTION	0	0	-6,214	0	0
30-45041-30	REFUNDS/BANK CREDITS	0	0	220	0	0
		259	**0**	**-5,865**	**0**	**0**
30-46047-30	BOND PROCEEDS FROM PREVIOUS YEAR	0	0	0	2,500,000	2,500,000
		0	**0**	**0**	**2,500,000**	**2,500,000**
30-58100-30	SALARIES	71,870	70,757	68,060	75,802	5,045
30-58101-30	PAYROLL EXPENSE	1,090	1,309	987	1,130	-179
30-58102-30	WORKERS COMPENSATION	1,509	1,700	2,754	2,072	372
30-58103-30	HEALTH INSURANCE	11,375	12,500	8,484	12,816	316
30-58104-30	RETIREMENT	1,404	4,748	4,773	5,628	880
30-58105-30	UNEMPLOYMENT INSURANCE	342	414	46	342	-72
30-58107-30	CELL PHONE STIPEND	0	1,080	374	1,080	0
30-58109-30	CERTIFICATE PAY	0	1,199	374	1,080	-119
30-58110-30	OVERTIME	1,033	2,496	934	2,142	-354
30-58125-30	DENTAL INSURANCE	524	903	372	903	0

30-58126-30	LIFE INSURANCE	200	342	254	300	-42
		89,346	**97,448**	**87,412**	**103,295**	5,847
30-58200-30	POSTAGE & SHIPPING	54	0	23	0	0
30-58201-30	OFFICE SUPPLIES	138	1,200	1,933	1,200	0
30-58203-30	BASIC OPERATING SUPPLIES	0	1,200	1,060	0	-1,200
30-58205-30	MINOR EQUIPMENT: OFFICE	0	1,000	0	1,000	0
30-58206-30	MV OILS, LUBRICANTS & FLUIDS	0	0	0	1,800	1,800
30-58207-30	MV REPAIR & MAINTENANCE	185	2,400	670	4,000	1,600
30-58208-30	UNIFORMS & SUPPLIES	0	3,000	499	2,000	-1,000
30-58212-30	WASTEWATER SUPPLIES	54,167	0	1,982	2,500	2,500
30-58222-30	MINOR TOOLS	0	0	0	1,000	1,000
30-58223-30	EQUIPMENT	7,380	0	0	4,000	4,000
30-58224-30	MISC. TOOLS/SUPPLIES	-5,939	0	0	1,000	1,000
30-58230-30	CHEMICALS	0	0	0	10,000	10,000
30-58240-30	BELT PRESS SUPPLIES	0	0	0	5,000	5,000
30-58253-30	SAFETY EQUIPMENT & SUPPLIES	0	3,000	330	2,000	-1,000
30-58260-30	BUILDING & FACILITIES REPAIRS	0	1,200	428	1,000	-200
30-58265-30	FACILITIES MAINT SUPPLIES	0	30,000	23,006	0	-30,000
30-58266-30	MINOR EQUIPMENT: FIELD	0	2,000	207	0	-2,000
30-58270-30	MV FUEL	0	2,400	3,536	4,100	1,700
30-58279-30	WASTEWATER COLLECTION SUPPLIES	0	3,000	1,867	5,000	2,000
30-58280-30	WASTEWATER TREATMENT SUPPLIES	1,271	3,000	7,014	5,000	2,000
		57,255	**53,400**	**42,553**	**50,600**	-2,800
30-58300-30	ELECTRICITY	26,134	15,000	33,714	40,500	25,500
30-58304-30	MOBILE TELEPHONE	0	1,200	536	0	-1,200
30-58305-30	COMMUNICATION SERVICES	0	7,400	434	0	-7,400
		26,134	**23,600**	**34,684**	**40,500**	16,900
30-58400-30	TRAVEL & TRAINING	3,197	10,000	3,153	3,000	-7,000
30-58401-30	CONSULTANTS & PROFESSIONALS	0	31,500	6,820	0	-31,500

30-58402-30	ADVERTISING & LEGAL NOTICES	0	200	604	0	-200
30-58404-30	PROPERTY & LIABILITY	4,253	5,500	4,408	5,000	-500
30-58405-30	REPAIR & MAINTENANCE	2,796	12,000	0	12,000	0
30-58407-30	DUES & MEMBERSHIPS	0	800	0	1,000	200
30-58409-30	PERMITS & APPLICATIONS	1,300	2,000	3,426	0	-2,000
30-58410-30	LAB TESTING	9,612	0	520	12,500	12,500
30-58415-30	FINES & PENALTIES	2,500	14,676	2,446	0	-14,676
30-58416-30	LEGAL/CITY ATTORNEY	0	3,600	0	0	-3,600
30-58417-30	ACCOUNTING & AUDITOR	4,420	8,000	8,167	8,200	200
30-58418-30	CONTRACTUAL SERVICES	0	12,000	7,742	12,000	0
30-58424-30	ENGINEERING/CITY ENGINEER	10,509	12,000	2,708	12,000	0
30-58425-30	SLUDGE HAULING	35,250	24,000	43,569	32,500	8,500
30-58438-30	IT CONTRACT	5,086	4,000	3,391	4,000	0
30-58445-30	LIFT STATION MAINTENANCE	15,050	0	2,604	15,000	15,000
30-58450-30	GEVERNMENT & MISC OPERATING	0	2,400	0	0	-2,400
30-58451-30	EQUIPMENT RENTAL	0	0	0	1,000	1,000
30-58468-30	WASTEWATER TREATMENT	0	36,000	11,605	0	-36,000
		93,973	**178,676**	**101,162**	**118,200**	-60,476
30-58606-30	CAPITAL PROJECT CONTRACTS	0	0	0	10,000	10,000
30-58607-30	CAPITAL IMPROVEMENTS	6,835	0	0	0	0
30-58644-30	PACKAGE PLANT/FORCE MAIN	0	0	8,563	2,500,000	2,500,000
		6,835	**0**	**8,563**	**2,510,000**	2,510,000
30-58705-30	INTERFUND TRANSFER	-33,133	0	0	0	0
30-58717-30	DEPRECIATION EXPENSE	75,311	0	0	0	0
30-58723-30	BAD DEBT EXPENSE	9,247	0	0	0	0
30-58745-30	FRANCHISE FEES	22,283	0	0	28,553	28,553
30-58745-30	2016 COB - TWDB (TEMPORARY PACKAGE PLANT)	22,283	0	0	135,115	135,115
		73,708	**0**	**0**	**163,668**	163,668