



## ANNUAL BUDGET FOR FISCAL YEAR 2016 - 2017

This budget will raise more total property taxes than last year's budget by \$75,004 or 5.43%, and of that amount, \$72,417 is tax revenue to be raised from new property added to the tax roll this year.

The members of the governing body voted on the adoption of the budget as follows:

FOR: Timmerle Kelly, Russell Moore, Brad Clough, Robert Jaska and Billy Plake.

AGAINST: None

PRESENT and not voting: Larry Cooper

ABSENT: None.

	FY 2015-16	FY 2016-17
Property Tax Rate	0.612639/\$100 of value	0.612639/\$100 of value
Effective Rate	0.599939/\$100 of value	0.609942/\$100 of value
Effective M&O Tax Rate	0.455168/\$100 of value	0.472095/\$100 of value
Rollback Tax Rate	0.644793/\$100 of value	0.649332/\$100 of value
Debt Rate (I&S)	0.144771/\$100 of value	0.137847/\$100 of value

The total amount of municipal debt obligation for the City of Van Alstyne is \$12,783,130. Of that amount \$495,058 is secured by property taxes, \$1,745,000 is secured by property taxes through the I&S rate and \$10,363,405 is supported by water and sewer revenues.



August 11, 2016

Honorable Mayor Larry Cooper

Honorable City Council Members:

Billy Plake, Mayor Pro Tem  
Russell Moore  
Timmerle Kelly  
Robert Jaska  
Brad Clough

## INTRODUCTION

The City of Van Alstyne is continuing the focus on transparency with all our financial and budgetary documents. The annual operating and capital budget for the fiscal year beginning October 1, 2016 and ending September 30, 2017 is submitted for your review.

I would like to extend my thanks to department directors for their continued performance in preparing the budget document.

## BUDGET HIGHLIGHTS

As we prepared this budget, the primary concerns were continuing essential services for our citizens, maintaining appropriate staffing levels, developing reserves in our General Fund and increasing the depreciation in the Enterprise Fund.

Requests for funding were evaluated and recommendations are based upon need and available funds. These items have been included in the FY2016-17 proposed budget, as presented.

Highlights of the proposed budget are detailed below:

- The property tax rate for the upcoming fiscal year is proposed at the rate of \$0.612639 per \$100 assessed valuation. This is the same since FY14.
- Focused on providing essential services for citizens.
- The budget includes a proposed pay increase for employees to move toward an average base pay as compared to market competitors.

- The water/wastewater base rate is proposed to increase \$1.86 or 3% based on consumption. The water volume rate continues the tiered rate structure. Increases are primarily due to the need to repair and replace outdated lines and equipment.
- The City is moving forward on the replacement of the sewer line from Kelly Lane to Shreveport as well as replacing valves, pumps, monitors and meters at the plant. Construction of the Dallas Street water line extension from Houston to Shreveport as well.
- Street repair expenditures have increased by \$6,000 over FY2015-16. This is directly attributable to an increase in Sales Tax revenue, which is a sign of Van Alstyne's economic health.

## GENERAL FUND

### REVENUES

The General Fund revenues are proposed at \$3,746,596 which represents an increase of 7% from the previous year's budget. This is attributed to increased sales and mixed drink tax, grants and court fines. Additional property taxes will be realized from new construction and increasing valuations. FY2015-16 sales tax revenues increased 10% and are anticipated to continue upward. Also revenue is expected from permits and inspections, fees, user charges and EMS billing.

#### Property Taxes

Certified property valuations provided to the City by the Grayson County Appraisal District totaled \$216,263,987 for FY2015-16. This represents an increase of 5% from the 2015 tax roll of \$205,307,415. The tax rate proposed for FY2016-17 remains \$0.612639 per \$100 assessed valuation.

#### Sales Taxes

FY2015-16 sales tax collections are projected to close out approximately 10% higher than original estimations. Based upon this information, sales tax projections for FY2016-17 were calculated using the estimated collections through the end of the fiscal year. The opening of new commercial/retail businesses allow for more "shop local" options and broaden the tax base.

### EXPENSES

General Fund operating expenses are proposed at \$3,746,596 which represents an increase of 7%. This increase is primarily credited to expenses in police, municipal court and parks. The increase in police and parks is offset by grant revenues.

It is expected that all operating expenses will be paid from current operating revenues. Also, the development of General Fund reserves is an administrative priority for long-term stability.

## WATER AND WASTEWATER FUND

The FY2016-17 budget includes proposed operating revenues of \$3,014,862 which is a 10% increase over the FY2015-16 budgeted revenues. The water and wastewater revenue projection is based on historical consumption averages, with proposed increases in both water and wastewater consumption rates.

Proposed water and wastewater baseline expenses are \$3,014,862 which is an increase of 10% over the prior year's appropriations. The increase is directly related to a 13% increase in wastewater costs while water related costs increase by 6%. The primary increase is to meet debt obligations related to the Collin Grayson Municipal Alliance (CGMA) waterline as well as infrastructure improvements and replacements.

Depreciation within the fund will hold at \$94,500 while impact fee revenue is anticipated for 80 new residential home starts. This is 5 more than the 75 anticipated for FY2015-16.

#### LONG-TERM DEBT

The City has existing long-term debt issued for the acquisition and construction of major capital facilities, infrastructure and equipment. The City has \$495,058 in debt secured by property taxes, \$1,745,000 in debt secured by property taxes through the interest and sinking rate and \$10,363,405 in revenue bonds for water and wastewater capital improvements, for a total indebtedness of \$12,783,130.

#### CLOSING COMMENTS

Working with staff on the FY2016-17 budget has been a thoughtful process accomplished by focusing on the needs, wants and ideals of the governing body. We intend to produce excellent results while maintaining the current property tax rate and implementing a nominal 3% increase in utility rates. Remaining cost competitive with neighboring cities is key and the emphasis on development participation will be equitable to reduce the growing pains for citizens. With current staffing and available time, communication will be the key factor in organizational effectiveness. Maintaining service levels is a priority while planning for future expansion. Van Alstyne's future continues to be bright.

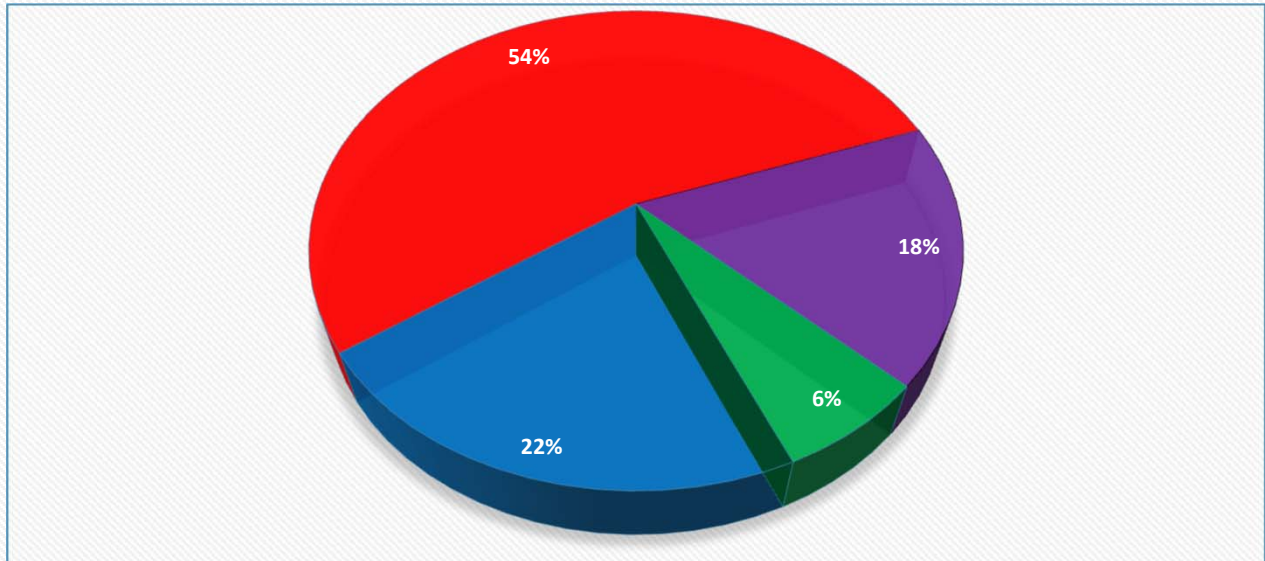
Respectfully,

Frank Baker  
City Manager

# Cost of Governance

## City of Van Alstyne - Fiscal Year 2017

### Property Tax Breakdown



■ VAISD - \$1.52	■ Grayson County - \$0.4909
■ Grayson College - \$0.1814	■ City of Van Alstyne - \$0.612639

# Cost of Governance

## City of Van Alstyne - Fiscal Year 2017

### FY 17 Tax Rate Comparison with Area Cities

		<i>Population</i>
<i>Weston</i>	\$0.360000	334
Sherman	\$0.394300	40,667
<i>Prosper</i>	\$0.520000	15,967
Aubrey	\$0.561956	3,352
<i>McKinney</i>	\$0.577000	162,898
Melissa	\$0.610000	9,500
<i>Gunter</i>	\$0.611051	1,486
<b><i>Van Alstyne</i></b>	<b>\$0.612639</b>	<b>3,344</b>
<i>Tom Bean</i>	\$0.623753	1,043
Anna	\$0.629000	11,463
<i>Celina</i>	\$0.645000	7,697
Denison	\$0.643377	23,150
Howe	\$0.628468	2,798
Whitewright	\$0.690573	1,633

### Property Tax Bill (City of Van Alstyne)

Taxable Home Value	\$125,000
Van Alstyne Tax Rate	\$0.612639
Annual Property Tax Bill	\$766
Monthly Property Tax Bill	\$64

# Cost of Governance

## City of Van Alstyne - Fiscal Year 2017

	General Fund Expenditures*	Percentage	Cents of Tax Rate	On monthly tax bill
Museum	\$1,347	0.03%	0.000204	\$0.02
Community Center	\$7,157	0.18%	0.001084	\$0.11
Senior Center	\$16,263	0.40%	0.002463	\$0.26
Parks	\$210,505	5.20%	0.031881	\$3.32
Library	\$155,185	3.84%	0.023502	\$2.45
Communications	\$192,710	4.76%	0.029186	\$3.04
Debt Service	\$298,614	7.38%	0.045224	\$4.71
Municipal Court	\$459,024	11.35%	0.069518	\$7.24
Streets	\$323,044	7.99%	0.048924	\$5.10
Administration	\$724,084	17.90%	0.109661	\$11.42
Police	\$857,120	21.19%	0.129809	\$13.52
Fire	\$800,156	19.78%	0.121182	\$12.62
<b>Total</b>	<b>\$4,045,210</b>	<b>100%</b>	<b>0.612639</b>	<b>\$63.82</b>

### Other Average Monthly Costs

Basic Cable/Satellite TV Package	\$125.00
Mid-Tier Internet Package	\$50.00
Cell Phone Dataplan	\$150.00
Daily coffee at Starbucks	\$60.00
Basic Weekly Lawn Care	\$35.00
<b>Total</b>	<b>\$420.00</b>

\*All expenditure figures are drawn from the Adopted Fiscal Year 2017 General Fund Budget. It does not include any self-supported operations like the Water and Sewer Fund.



2016 - 2017 Budget Summary

	FY 2016 Final	FY 2017 Final
<b>10 - General Fund</b>		
Revenue	\$3,512,777.57	\$3,746,596.46
Expense	(\$3,512,777.57)	(\$3,746,596.46)
Revenue over Expense	<u>\$0.00</u>	<u>\$0.00</u>
<b>20 - Court Tech &amp; Sec</b>		
Revenue	\$14,270.00	\$30,528.58
Expense	(\$5,859.83)	(\$30,528.58)
Revenue over Expense	<u>\$8,410.17</u>	<u>\$0.00</u>
<b>21 - Police Seizure</b>		
Revenue	\$90.00	\$85.00
Expense	\$0.00	\$0.00
Revenue over Expense	<u>\$90.00</u>	<u>\$85.00</u>
<b>40 - Debt Service</b>		
Revenue	\$335,347.94	\$337,987.71
Expense	(\$297,726.00)	(\$298,614.00)
Revenue over Expense	<u>\$37,621.94</u>	<u>\$39,373.71</u>
<b>50 - Capital Improvement</b>		
Revenue	\$200.00	\$730.00
Expense	\$0.00	\$0.00
Revenue over Expense	<u>\$200.00</u>	<u>\$730.00</u>
<b>60 - Water Fund</b>		
Revenue	\$2,745,057.60	\$3,014,862.63
Expense	(\$2,745,057.60)	(\$3,014,862.63)
Revenue over Expense	<u>\$0.00</u>	<u>\$0.00</u>
<b>65 - Water Debt Service</b>		
Revenue	\$50,480.00	\$47,632.00
Expense	(\$50,450.00)	(\$47,600.00)
Revenue over Expense	<u>\$30.00</u>	<u>\$32.00</u>
<b>80 - S&amp;N Enterprises</b>		
Revenue	\$22,029.96	\$22,029.96
Expense	(\$21,999.96)	(\$21,999.96)
Revenue over Expense	<u>\$30.00</u>	<u>\$30.00</u>
<b>Grand Total</b>		
Revenue	\$6,680,253.07	\$7,200,452.34
Expense	(\$6,633,870.96)	(\$7,160,201.63)
Revenue over Expense	<u>\$46,382.11</u>	<u>\$40,250.72</u>





City Department Codes

10 - General Fund

400 – Administration  
411 – Library  
412 – Museum  
544 –EMS  
550 – Police  
551 – Communications  
552 – Municipal Court  
555 – Parks and Recreation  
561 – Senior Center  
562 – Community Center  
580 – Streets

60 – Water/ Wastewater Fund

701 – Water  
705 – Wastewater



2016 - 2017 General Fund (10) Budget Proposal

**REVENUES**

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2016 Budget</i>	<i>2017 Proposed</i>
10	400	5101	Property Tax Revenue - Current	1,054,749.33	1,127,003.16
10	400	5102	Property Tax Revenue - Delinquent	10,000.00	10,000.00
10	400	5103	Property Tax Penalty & Interest	5,000.00	5,000.00
10	400	5106	Intergovernmental Revenues	0.00	120,000.00
10	400	5206	Franchise Tax	170,000.00	170,000.00
10	400	5225	Sales Tax Revenue	587,000.00	625,000.00
10	400	5310	Mixed Drink Tax	500.00	3,000.00
10	400	5313	Building Permits	115,000.00	115,000.00
10	400	5314	Zoning Fees	1,100.00	5,500.00
10	400	5499	Miscellaneous Revenue	3,500.00	5,484.50
10	400	5501	Reimbursed Salaries	26,359.13	44,979.21
10	400	5530	Interest Income	2,300.00	3,100.00
10	411	5499	Miscellaneous Revenue	2,300.00	3,000.00
10	411	5500	Grant Revenue	1,000.00	4,000.00
10	411	5602	Grayson County	2,280.00	2,280.00
10	411	5603	Library Fines	2,000.00	2,000.00
10	544	5313	Building Permits	1,500.00	1,500.00
10	544	5499	Miscellaneous Revenue	7,500.00	1,000.00
10	544	5500	Grant Revenue	7,200.00	8,054.02
10	544	5602	Grayson County	129,205.92	133,082.10
10	544	5604	Gunter	13,440.00	13,440.00
10	544	5605	Howe	18,000.00	18,000.00
10	544	5606	Ins/Private Payments	600,000.00	403,719.23
10	544	5608	Tom Bean	6,400.00	0.00
10	550	5491	Gain on Sale of Assets	0.00	5,000.00
10	550	5499	Miscellaneous Revenue	1,000.00	1,000.00
10	550	5500	Grant Revenue	0.00	37,703.25
10	550	5530	Interest Income	1.00	1.00
10	550	5906	LEOSE Revenue	1,000.00	1,100.00
10	552	5110	Court Fines	600,000.00	725,000.00
10	552	5499	Miscellaneous Revenue	150.00	500.00
10	552	5800	Transfers In	4,492.19	5,050.00
10	555	5499	Miscellaneous Revenue	7,800.00	7,800.00
10	562	5621	Rental Fee	3,000.00	4,300.00
10	580	5208	Street Repair Fee	0.00	10,000.00
10	580	5209	Sales Tax Revenue	119,000.00	125,000.00
<b>Total Revenues:</b>				<b>\$3,512,777.57</b>	<b>\$3,746,596.46</b>

**EXPENSES**

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2016 Budget</i>	<i>2017 Proposed</i>
10	400	6101	Salaries	213,294.40	236,604.18
10	400	6102	Salaries - Overtime	3,399.00	3,504.00
10	400	6114	Payroll Taxes	16,577.05	18,368.28
10	400	6121	Health Insurance	29,027.28	29,360.29
10	400	6125	TMRS Retirement	22,991.17	25,451.47
10	400	6127	Worker's Compensation	717.48	787.44
10	400	6209	Other Supplies - Misc.	2,500.00	1,600.00
10	400	6210	Clothing Supplies	500.00	500.00



10	400	6212	Postage	2,500.00	2,700.00
10	400	6303	Maint. & Repair - Buildings	2,200.00	1,000.00
10	400	6701	Building Inspection	97,750.00	97,750.00
10	400	6703	Contract Services	116,260.89	121,452.49
10	400	6705	Mayor Expense	1,000.00	1,000.00
10	400	6706	Council Member's Expense	1,000.00	1,000.00
10	400	6711	Travel Expense	5,000.00	4,200.00
10	400	6714	Demolition Expense	10,500.00	10,500.00
10	400	6715	Appraisal District Fees	24,896.36	27,251.90
10	400	6716	Election Expenses	7,000.00	4,000.00
10	400	6721	Education & Training	5,000.00	5,000.00
10	400	6722	Insurance - Property, Liability & Bonds	6,300.00	8,000.00
10	400	6731	Public Notices - Advertising	1,000.00	500.00
10	400	6753	Legal Expenses	80,000.00	67,171.25
10	400	6754	Accounting Expenses	15,000.00	10,000.00
10	400	6755	Audit Expense	11,000.00	14,100.00
10	400	6761	Dues & Publications	3,000.00	3,000.00
10	400	6780	Electricity	1,500.00	1,450.00
10	400	6781	Gas - Natural	1,000.00	700.00
10	400	6783	Telephone	5,000.00	8,500.00
10	400	6911	Machinery & Equipment	4,675.00	1,000.00
10	400	6943	Misc Exp	2,000.00	1,000.00
10	400	9811	Transfers Out	63,669.19	16,632.71
10	411	6101	Salaries	105,594.40	98,758.43
10	411	6114	Payroll Taxes	8,077.97	7,555.02
10	411	6121	Health Insurance	12,018.72	12,161.78
10	411	6125	TMRS Retirement	7,608.64	7,766.62
10	411	6127	Worker's Compensation	342.54	321.21
10	411	6208	Office Supplies	700.00	700.00
10	411	6209	Other Supplies - Misc.	700.00	700.00
10	411	6212	Postage	0.00	145.00
10	411	6302	Maint. & Repair - Equipment	100.00	100.00
10	411	6303	Maint. & Repair - Buildings	1,450.00	1,150.00
10	411	6305	Maint. & Repair - Other	1,000.00	700.00
10	411	6703	Contract Services	5,209.00	5,572.00
10	411	6711	Travel Expense	1,200.00	800.00
10	411	6722	Insurance - Property, Liability & Bonds	1,900.00	1,900.00
10	411	6761	Dues & Publications	475.00	430.00
10	411	6780	Electricity	5,500.00	6,000.00
10	411	6781	Gas - Natural	1,800.00	1,650.00
10	411	6783	Telephone	3,600.00	3,400.00
10	411	6911	Machinery & Equipment	1,200.00	600.00
10	411	6912	Books, Tapes, etc. - Purchase	5,700.00	4,400.00
10	411	6913	Magazines & Papers - Purchase	375.00	375.00
10	412	6703	Contract Services	190.00	7.00
10	412	6722	Insurance - Property, Liability & Bonds	315.00	400.00
10	412	6780	Electricity	600.00	500.00
10	412	6781	Gas - Natural	650.00	440.00
10	544	6101	Salaries	371,644.13	357,262.64
10	544	6102	Salaries - Overtime	55,425.06	48,499.65
10	544	6114	Payroll Taxes	32,670.79	31,040.82
10	544	6121	Health Insurance	51,603.12	48,225.18
10	544	6125	TMRS Retirement	37,238.34	32,649.62
10	544	6127	Worker's Compensation	9,448.44	8,991.47
10	544	6209	Other Supplies - Misc.	1,000.00	1,145.00



10	544	6210	Clothing Supplies	3,000.00	1,000.00
10	544	6216	Vehicle Supplies - Fuel	35,000.00	16,000.00
10	544	6217	Vehicle Supplies - Other	220.00	87.00
10	544	6218	Pharmaceutical Supplies	5,000.00	3,000.00
10	544	6219	Non-Pharmaceutical Supplies	14,000.00	7,500.00
10	544	6220	Medical Gasses	3,300.00	3,000.00
10	544	6301	Maint. & Repair - Vehicles	30,000.00	13,000.00
10	544	6302	Maint. & Repair - Equipment	2,000.00	2,700.00
10	544	6703	Contract Services	10,901.41	9,287.41
10	544	6721	Education & Training	2,000.00	1,500.00
10	544	6722	Insurance - Property, Liability & Bonds	23,805.00	27,821.00
10	544	6761	Dues & Publications	1,500.00	1,400.00
10	544	6780	Electricity	3,700.00	4,700.00
10	544	6781	Gas - Natural	700.00	570.00
10	544	6783	Telephone	5,200.00	5,200.00
10	544	6790	Interest Expense	18,012.11	15,327.99
10	544	6910	Loan Payment - Principal	88,615.48	91,299.60
10	544	6914	Capitalized Items	0.00	60,000.00
10	544	6945	Grant Expense	0.00	8,948.91
10	550	6101	Salaries	449,819.10	478,941.93
10	550	6102	Salaries - Overtime	29,542.66	29,536.00
10	550	6114	Payroll Taxes	36,671.17	38,898.56
10	550	6121	Health Insurance	60,658.08	67,370.57
10	550	6125	TMRS Retirement	50,860.28	53,898.66
10	550	6127	Worker's Compensation	13,256.29	14,058.62
10	550	6209	Other Supplies - Misc.	5,000.00	4,500.00
10	550	6210	Clothing Supplies	6,500.00	6,500.00
10	550	6216	Vehicle Supplies - Fuel	31,500.00	28,800.00
10	550	6301	Maint. & Repair - Vehicles	8,250.00	7,800.00
10	550	6302	Maint. & Repair - Equipment	2,000.00	2,000.00
10	550	6303	Maint. & Repair - Buildings	4,200.00	2,500.00
10	550	6703	Contract Services	15,236.00	16,922.34
10	550	6711	Travel Expense	3,500.00	3,000.00
10	550	6721	Education & Training	1,500.00	1,500.00
10	550	6722	Insurance - Property, Liability & Bonds	13,300.00	13,300.00
10	550	6761	Dues & Publications	250.00	300.00
10	550	6780	Electricity	5,150.00	6,350.00
10	550	6781	Gas - Natural	850.00	600.00
10	550	6783	Telephone	5,400.00	5,400.00
10	550	6911	Machinery & Equipment	12,000.00	5,000.00
10	550	6914	Capitalized Items	38,000.00	69,843.81
10	550	6943	Misc Exp	100.00	100.00
10	551	6101	Salaries	132,901.38	129,354.54
10	551	6114	Payroll Taxes	11,309.87	9,895.62
10	551	6121	Health Insurance	26,374.44	20,534.64
10	551	6125	TMRS Retirement	15,685.97	11,303.17
10	551	6127	Worker's Compensation	441.75	386.51
10	551	6209	Other Supplies - Misc.	600.00	450.00
10	551	6210	Clothing Supplies	600.00	600.00
10	551	6302	Maint. & Repair - Equipment	500.00	250.00
10	551	6303	Maint. & Repair - Buildings	500.00	250.00
10	551	6703	Contract Services	15,688.04	15,885.69
10	551	6711	Travel Expense	800.00	700.00
10	551	6721	Education & Training	800.00	500.00
10	551	6783	Telephone	1,800.00	1,800.00



10	551	6911	Machinery & Equipment	1,000.00	800.00
10	552	6101	Salaries	51,256.20	106,625.60
10	552	6114	Payroll Taxes	3,921.10	8,156.86
10	552	6121	Health Insurance	6,076.92	12,298.15
10	552	6125	TMRS Retirement	5,438.28	11,302.31
10	552	6127	Worker's Compensation	153.15	318.60
10	552	6209	Other Supplies - Misc.	2,300.00	2,000.00
10	552	6210	Clothing Supplies	150.00	150.00
10	552	6703	Contract Services	16,321.90	14,172.84
10	552	6711	Travel Expense	800.00	800.00
10	552	6712	City Prosecutor Expense	6,000.00	1,000.00
10	552	6717	State Court Cost	200,000.00	291,000.00
10	552	6718	Jury Trial Expense	100.00	100.00
10	552	6720	Credit Card Discount	4,000.00	9,000.00
10	552	6721	Education & Training	900.00	900.00
10	552	6792	Collections Fee	3,000.00	1,000.00
10	552	6799	Other Services - Misc.	200.00	200.00
10	555	6101	Salaries	40,501.59	41,186.13
10	555	6102	Salaries - Overtime	930.00	942.48
10	555	6114	Payroll Taxes	3,169.52	3,222.84
10	555	6121	Health Insurance	6,016.44	6,061.62
10	555	6125	TMRS Retirement	3,476.92	3,547.53
10	555	6127	Worker's Compensation	1,158.20	1,177.68
10	555	6210	Clothing Supplies	600.00	516.88
10	555	6216	Vehicle Supplies - Fuel	2,000.00	962.81
10	555	6301	Maint. & Repair - Vehicles	500.00	409.43
10	555	6302	Maint. & Repair - Equipment	2,800.00	5,000.00
10	555	6303	Maint. & Repair - Buildings	1,500.00	1,000.00
10	555	6304	Grounds Maint	2,500.00	1,000.00
10	555	6722	Insurance - Property & Liability	315.00	315.00
10	555	6780	Electricity	24,000.00	23,512.64
10	555	6911	Machinery & Equipment	900.00	700.00
10	555	6914	Capitalized Items	0.00	120,950.00
10	561	6303	Maint. & Repair - Buildings	500.00	350.00
10	561	6703	Contract Services	9,013.40	9,013.40
10	561	6722	Insurance - Property, Liability & Bonds	315.00	400.00
10	561	6780	Electricity	5,000.00	5,000.00
10	561	6781	Gas - Natural	1,800.00	1,500.00
10	562	6209	Other Supplies - Misc.	100.00	150.00
10	562	6303	Maint. & Repair - Buildings	500.00	1,000.00
10	562	6703	Contract Services	2,607.00	2,607.00
10	562	6722	Insurance - Property, Liability & Bonds	315.00	400.00
10	562	6780	Electricity	2,900.00	2,400.00
10	562	6781	Gas - Natural	800.00	600.00
10	580	6320	Maint. & Repair - Streets	135,000.00	135,000.00
10	580	6324	Maint. & Repair - Signs, Fences, Sidewalks	5,000.00	5,000.00
10	580	6326	Maint. & Repair - Storm Sewers	11,000.00	11,000.00
10	580	6722	Insurance - Property, Liability & Bonds	3,000.00	3,000.00
10	580	6780	Electricity	42,000.00	44,043.69
10	580	6949	Sales Tax - Maint. & Repair - Streets	119,000.00	125,000.00
				Total Expenses:	<u>\$3,512,777.58</u> <u>\$3,746,596.47</u>
				Total Revenues less Expenses:	<u>(\$0.00)</u> <u>(\$0.00)</u>



2016 - 2017 Court Security and Technology Fund (20) Budget Proposal

**REVENUES**

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2016 Budget</i>	<i>2017 Proposed</i>
20	000	5123	Court Security Revenue	7,100.00	12,949.54
20	000	5124	Court Technology Revenue	6,900.00	17,339.04
20	000	5530	Interest Income	270.00	240.00
Total Revenues:				<u>\$14,270.00</u>	<u>\$30,528.58</u>

**EXPENSES**

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2016 Budget</i>	<i>2017 Proposed</i>
20	000	6719	Court Security Expense	4,492.19	8,269.02
20	000	6787	Court Technology Fund Exp	1,367.64	22,259.56
Total Expenses:				<u>\$5,859.83</u>	<u>\$30,528.58</u>
Total Revenues less Expenses:				<u>\$8,410.17</u>	<u>\$0.00</u>



2016 - 2017 Police Seizure Fund (21) Budget Proposal

**REVENUES**

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2016 Budget</i>	<i>2017 Proposed</i>
21	000	5530	Interest Income	90.00	85.00
21	000	5801	Seized Asset Revenue	0.00	0.00
Total Revenues:				<u>\$90.00</u>	<u>\$85.00</u>

**EXPENSES**

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2016 Budget</i>	<i>2017 Proposed</i>
21	000	6213	Seizure Fund Expenses	0.00	0.00
Total Expenses:				<u>\$0.00</u>	<u>\$0.00</u>

Total Revenues less Expenses: \$90.00 \$85.00



2016 - 2017 Debt Service Fund (40) Budget Proposal

**REVENUES**

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2016 Budget</i>	<i>2017 Proposed</i>
40	611	5101	Property Tax Revenue - Current	326,367.94	329,117.71
40	611	5102	Property Tax Revenue - Delinquent	4,880.00	3,900.00
40	611	5103	Property Tax Penalty & Interest	3,200.00	3,200.00
40	611	5530	Interest Income	900.00	1,770.00
<b>Total Revenues:</b>				<u>\$335,347.94</u>	<u>\$337,987.71</u>

**EXPENSES**

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2016 Budget</i>	<i>2017 Proposed</i>
40	611	6790	Interest Expense	82,226.00	73,114.00
40	611	6795	Bond Payments	500.00	500.00
40	611	8000	Bond Payment	215,000.00	225,000.00
<b>Total Expenses:</b>				<u>\$297,726.00</u>	<u>\$298,614.00</u>
<b>Total Revenues less Expenses:</b>				<u>\$37,621.94</u>	<u>\$39,373.71</u>





2016 - 2017 Capital Improvement Fund (50) Budget Proposal

**REVENUES**

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2016 Budget</i>	<i>2017 Proposed</i>
50	625	5530	Interest Income	200.00	730.00
Total Revenues:				<u>200.00</u>	<u>730.00</u>

**EXPENSES**

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2016 Budget</i>	<i>2017 Proposed</i>
Total Expenses:				<u>\$0.00</u>	<u>\$0.00</u>
Total Revenues less Expenses:				<u>\$200.00</u>	<u>\$730.00</u>



2016 - 2017 Water Fund (60) Budget Proposal

**REVENUES**

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2016 Budget</i>	<i>2017 Proposed</i>
60	701	5115	Water Sales	1,238,356.63	1,262,100.82
60	701	5116	Tap Fees	46,416.00	49,510.40
60	701	5117	Late Payment Penalty	35,000.00	50,000.00
60	701	5118	Connection & Reconnection Fee	13,000.00	36,700.00
60	701	5121	Water Impact Fee Revenue	165,000.00	176,000.00
60	701	5499	Miscellaneous Revenue	1,000.00	20,000.00
60	701	5530	Interest Income	1,000.00	2,200.00
60	705	5116	Tap Fees	42,103.50	44,910.40
60	705	5122	Sewer Impact Fee Revenue	82,500.00	88,000.00
60	705	5201	Sewer Revenue	970,681.47	1,085,441.01
60	705	5601	Sanitation Revenue	150,000.00	200,000.00
<b>Total Revenues:</b>				<b>\$2,745,057.60</b>	<b>\$3,014,862.63</b>

**EXPENSES**

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2016 Budget</i>	<i>2017 Proposed</i>
60	701	6101	Salaries	98,256.60	98,581.52
60	701	6102	Salaries - Overtime	3,794.40	3,994.20
60	701	6114	Payroll Taxes	7,806.90	7,847.04
60	701	6121	Health Insurance	18,190.92	19,809.91
60	701	6125	TMRS Retirement	10,827.61	10,873.03
60	701	6127	Worker's Compensation	2,584.02	2,715.12
60	701	6209	Other Supplies - Misc.	4,000.00	2,000.00
60	701	6210	Clothing Supplies	1,200.00	1,650.00
60	701	6212	Postage	6,200.00	7,800.00
60	701	6216	Vehicle Supplies - Fuel	8,000.00	6,850.00
60	701	6301	Maint. & Repair - Vehicles	2,000.00	3,185.06
60	701	6302	Maint. & Repair - Equipment	1,000.00	1,500.00
60	701	6303	Maint. & Repair - Buildings	1,000.00	400.00
60	701	6330	Maint. & Repair - Water Lines	20,000.00	60,000.00
60	701	6332	Maint. & Repair - Water Storage Tanks	30,000.00	40,000.00
60	701	6334	Maint. & Repair - Pumps, Wells, Motors	40,000.00	27,000.00
60	701	6336	Maint. & Repair - Water Meters	35,000.00	41,500.00
60	701	6703	Contract Services	176,333.50	160,228.50
60	701	6708	Animal Control Services	3,000.00	3,000.00
60	701	6711	Travel Expense	1,000.00	1,300.00
60	701	6721	Education & Training	1,000.00	1,630.00
60	701	6722	Insurance - Property, Liability & Bonds	9,000.00	9,000.00
60	701	6761	Dues & Publications	300.00	140.00
60	701	6780	Electricity	70,000.00	74,000.00
60	701	6781	Gas - Natural	800.00	850.00
60	701	6783	Telephone	7,500.00	7,500.00
60	701	6790	Interest Expense	296,373.90	285,875.64
60	701	6795	Bond Fees	42,681.12	42,681.12
60	701	6796	CGMA Take or Pay	138,780.00	176,000.00
60	701	6797	DART Water line lease Payment	2,200.00	2,200.00
60	701	6799	Other Services - Misc.	200.00	150.00
60	701	6801	Depreciation	47,250.00	47,250.00
60	701	6911	Machinery & Equipment	1,000.00	6,000.00
60	701	6914	Capitalized Items	100,000.00	100,000.00



2016 - 2017 Water Fund (60) Budget Proposal

60	701	6916	Loan Payment - Principal	292,723.64	298,020.87	
60	701	9811	Transfers Out	26,359.13	44,979.21	
60	705	6101	Salaries	166,299.20	166,873.60	
60	705	6102	Salaries - Overtime	7,017.60	7,294.80	
60	705	6114	Payroll Taxes	13,258.74	13,323.88	
60	705	6121	Health Insurance	30,423.48	33,131.17	
60	705	6125	TMRS Retirement	18,388.91	18,461.85	
60	705	6127	Worker's Compensation	4,096.93	4,117.06	
60	705	6209	Other Supplies - Misc.	1,800.00	2,700.00	
60	705	6210	Clothing Supplies	2,400.00	2,271.00	
60	705	6216	Vehicle Supplies - Fuel	6,000.00	3,671.54	
60	705	6301	Maint. & Repair - Vehicles	3,000.00	4,500.00	
60	705	6302	Maint. & Repair - Equipment	3,000.00	5,700.00	
60	705	6303	Maint. & Repair - Buildings	2,000.00	2,000.00	
60	705	6340	Maint. & Repair - Sewer Lines	120,000.00	20,000.00	
60	705	6342	Maint. & Repair - Lift Stations	5,000.00	10,000.00	
60	705	6703	Contract Services	190,650.00	210,400.00	
60	705	6704	Sanitation Contract	150,000.00	200,000.00	
60	705	6711	Travel Expense	700.00	1,200.00	
60	705	6721	Education & Training	1,000.00	1,200.00	
60	705	6722	Insurance - Property, Liability & Bonds	5,000.00	5,000.00	
60	705	6780	Electricity	60,000.00	74,000.00	
60	705	6783	Telephone	2,000.00	2,000.00	
60	705	6790	Interest Expense	36,266.16	34,599.50	
60	705	6801	Depreciation	47,250.00	47,250.00	
60	705	6911	Machinery & Equipment	4,500.00	4,900.00	
60	705	6914	Capitalized Items	0.00	331,157.00	
60	705	6916	Loan Payment - Principal	155,000.00	165,000.00	
60	705	9811	Transfers Out	50,450.00	47,600.00	
				<b>Total Expenses:</b>	<b>\$2,745,057.60</b>	<b>\$3,014,862.63</b>
				<b>Total Revenues less Expenses:</b>	<b>\$0.00</b>	<b>\$0.00</b>



2016 - 2017 Water Debt Service Fund (65) Budget Proposal

**REVENUES**

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2016 Budget</i>	<i>2017 Proposed</i>
65	000	5530	Interest Income	30.00	32.00
65	000	5800	Transfers in	50,450.00	47,600.00
Total Revenues:				<u>\$50,480.00</u>	<u>\$47,632.00</u>

**EXPENSES**

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2016 Budget</i>	<i>2017 Proposed</i>
65	000	6790	Debt Service - Interest Expense	50,450.00	47,600.00
Total Expenses:				<u>\$50,450.00</u>	<u>\$47,600.00</u>
Total Revenues less Expenses:				<u>\$30.00</u>	<u>\$32.00</u>



2016 - 2017 S&N Enterprises Fund (80) Budget Proposal

**REVENUES**

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2016 Budget</i>	<i>2017 Proposed</i>
80	625	5111	S&N Enterprises Lease Income	21,999.96	21,999.96
80	625	5530	Interest Income	30.00	30.00
Total Revenues:				<u>\$22,029.96</u>	<u>\$22,029.96</u>

**EXPENSES**

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2016 Budget</i>	<i>2017 Proposed</i>
80	625	6951	S&N Building Payment	21,999.96	21,999.96
Total Expenses:				<u>\$21,999.96</u>	<u>\$21,999.96</u>

Total Revenues less Expenses: \$30.00 \$30.00