



September 22, 2014

Honorable Mayor Teddie Ann Salmon

Honorable City Council Members:

Billy Plake, Mayor Pro Tem
Larry Cooper
Russell Moore
Timmerle Kelly
Robert Jaska

INTRODUCTION

The City of Van Alstyne is constantly striving to develop a strong sense of transparency with all our financial and budgetary documents. The annual operating and capital budget for the fiscal year beginning October 1, 2014 and ending September 30, 2015 is submitted for your review.

We would like to extend our thanks to all the department directors for their outstanding performance in preparing the budget document.

BUDGET HIGHLIGHTS

As we prepared this budget, the primary concerns were continuing all existing 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 FY2014-15 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.
- There are no cuts in programs or services for citizens.
- The budget includes a proposed pay for performance increase for employees of up to 3% based on an evaluation by the department director.

- The water base rate is proposed to increase \$0.35 cents and up to 4.6% based on consumption. The water volume rate continues the tiered rate structure. Increases are primarily due to the need to increase the capacity for current demand and future development.
- The City is taking advantage of Texas Water Development Board funds to increase the sewer line capacity from FM 3133 to the Wastewater Treatment Plant in addition to necessary improvements at the plant. Engineering has begun to analyze the mixing of surface and ground water and construction of a water line loop to take water down County Line Road, under Highway 75 and up Cartwright Road to connect near South Grayson College.
- Street repair expenditures have increased by \$34,410.68 over FY2013-14. The cost is split between an increase in Sales Tax revenue and the maintenance and repair of streets line item.
- The addition of a Student Resource Officer (SRO) increased the Police Budget expenditures however; this additional expense will be offset by the award of grant revenue.
- The Fire Department is broken out into four departments in an effort to be more transparent. The Fire Department will now be identified as Fire Operations, Emergency Medical Services, Fire Prevention and Fire Administration. With overall revenue and expenditures remaining consistent.
- The Fire Department initiation of the Senior Passport Program is the beginning of the Community Para-medicine Program that will benefit the citizens of Van Alstyne, Howe, Gunter, Tom Bean and all citizens of southern Grayson County.
- City Hall expanded the part-time payroll/accounts payable position to full-time. The position will absorb these duties and assist with overall development.

GENERAL FUND

REVENUES

The General Fund revenues are proposed at \$3,552,103.27 which represents an increase of 2.9% from the previous year's budget. Most of the major revenue categories are expected to increase in the upcoming fiscal year. Additional property taxes will be realized from new construction and increased valuations. FY2013-14 Sales tax revenues increased 9% and are anticipated to continue to climbing. Additional revenue is expected from franchise fees, licensing and permits, municipal court fines and fees, charges for service, EMS billing for services, and other miscellaneous fees.

Property Taxes

Property valuations as of July 25, including minimum value of property under protest and incomplete properties, provided to the City by the Grayson County Appraisal District totaled \$219,991,241 for FY2014-15. This represents an increase of 25.5% from the 2013 tax roll of \$175,327,560. The tax rate proposed for FY2014-15 increased from \$0.594869 to \$0.612639 per \$100 assessed valuation.

Sales Taxes

FY2013-14 sales tax collections are projected to end the fiscal year up approximately 9% from the original budget. Based upon this information sales tax projections for FY2014-15 were calculated using the estimated collections through the end of this fiscal year. The increase is due to strong sales in January, February, May, June, and July.

EXPENSES

General Fund operating expenses are proposed at \$3,531,621.27 which represents an increase of 3%. This increase is primarily attributed to street maintenance, employee pay for performance, the change from part-time payroll/accounts payable clerk to full-time and expanded employee benefits. The proposed budget also includes the addition of a School Resource Officer that will be offset by grant funds.

In accordance with the City's fiscal policy, all current 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 FY2014-15 budget includes proposed operating revenues of \$2,369,533.11 which is a 7.7% increase over the FY2013-14 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 \$2,369,533.11 which is an increase of 12.5% over the prior year's appropriations. The majority of this increase is directly related to a 20% increase in wastewater costs while water related costs decrease by 10%. The primary increase in costs is due to the Texas Water Development Board loan for sewer upgrades and plant improvements.

Depreciation within the fund will hold at \$94,500, the FY2013-14 goal. Impact fee revenue is anticipated for 50 new residential home starts. This is 5 more than the 45 anticipated for FY2013-14.

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 \$729,171.89 in debt service for equipment, \$2,160,000.00 for refinancing of past bonds, and \$8,319,148.60 in revenue bonds for water and wastewater capital improvements, for a total indebtedness of \$11,208,320.49.

CLOSING COMMENTS

Preparation of this budget includes a City-wide effort to provide quality services to our citizens. We believe this budget recommendation allows us to accomplish this goal, while maintaining a tax rate that is cost competitive, and offers value to our citizens. We feel this is a fiscally sound budget that meets our City's primary objectives including: maintaining financial integrity; providing public safety and health services to the community; employing high quality, professional personnel; promoting needed infrastructure improvements; providing quality recreational opportunities and working together as a community to develop "Team Van Alstyne."

Respectfully,

Frank Baker
City Manager



ANNUAL BUDGET FOR FISCAL YEAR 2014 - 2015

This budget will raise more revenue from property taxes than last year's budget by an amount of \$140,036.46, which is a 12% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$28,122.73.

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

FOR: Billy Plake, Timmerle Kelly, Larry Cooper, Russell Moore

AGAINST: Robert Jaska

PRESENT and not voting: Teddie Ann Salmon

ABSENT: None

	FY 2013-2014	FY 2014-2015
Property Tax Rate	0.594869/\$100 of value	0.612639/\$100 of value
Effective Rate	0.558195/\$100 of value	0.536617/\$100 of value
Effective M&O Tax Rate	0.394083/\$100 of value	0.390245/\$100 of value
Rollback Tax Rate	0.594869/\$100 of value	0.642333/\$100 of value
Debt Rate (I&S)	0.164112/\$100 of value	0.146372/\$100 of value

The total amount of municipal debt obligation for the City of Van Alstyne is \$11,208,320.49. Of that amount \$729,171.89 is secured by property taxes, \$2,160,000.00 is secured by property taxes through the I&S rate and \$8,319,148.60 is supported by water and sewer revenues.



City of Van Alstyne 2014 Tax Rate M & O (Maintenance & Operations) I & S (Interest & Sinking)		
	Rate per \$100 value	Total Taxes
M&O		
2013 Rate	0.430757	
2014 Effective	0.390245	842,300.39
2014 Rollback	0.495961	1,054,463.85
Custom	0.466267	991,471.99
I&S		
2013 Rate	0.164112	
2014 Effective	0.146372	315,927.67
2014 Rollback	0.146372	311,201.85
2014 Custom	0.146372	315,927.67
Total		
2013 Rate	0.594869	
2014 Effective	0.536617	1,158,228.06
2014 Rollback	0.642333	1,365,665.70
Custom	0.612639	1,307,399.66

Home Value	0.594869	Change Cost Mo.
50,000.00	297.43	0.74
70,000.00	416.41	1.04
100,000.00	594.87	1.48
150,000.00	892.30	2.22
200,000.00	1,189.74	2.96



City Department Codes

10 - General Fund

- 400 – Administration
- 411 – Library
- 412 – Museum
- 543 – Fire Operations (*Proposed*)
- 544 – EMS
- 545 – Fire Prevention (*Proposed*)
- 546 – Fire Administration (*Proposed*)
- 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



2014 - 2015 General Fund (10) Budget Proposal

REVENUES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2014 Budget</i>	<i>2015 Proposed</i>
10	400	5101	Property Tax Revenue - Current	845,311.94	991,471.99
10	400	5102	Property Tax Revenue - Delinquent	15,000.00	10,000.00
10	400	5103	Property Tax Penalty & Interest	5,000.00	5,000.00
10	400	5206	Franchise Tax	170,000.00	170,000.00
10	400	5225	Sales Tax Revenue	487,950.00	539,000.00
10	400	5313	Building Permits	75,000.00	69,000.00
10	400	5314	Zoning Fees	500.00	1,000.00
10	400	5499	Miscellaneous Revenue	2,400.00	3,300.00
10	400	5501	Reimbursed Salaries	0.00	16,918.09
10	400	5530	Interest Income	2,000.00	2,000.00
10	411	5499	Miscellaneous Revenue	1,600.00	2,000.00
10	411	5500	Grant Revenue	6,000.00	0.00
10	411	5602	Grayson County	2,175.00	2,280.00
10	411	5603	Library Fines	2,400.00	2,500.00
10	543	5500	Grant Revenue	0.00	12,000.00
10	543	5602	Grayson County	0.00	21,235.00
10	543	5606	Ins/Private Payments	0.00	30,000.00
10	544	5313	Building Permits	2,000.00	0.00
10	544	5491	Gain on Sale of Assets	130,000.00	0.00
10	544	5499	Miscellaneous Revenue	7,000.00	1,350.00
10	544	5500	Grant Revenue	9,500.00	3,000.00
10	544	5602	Grayson County	129,206.00	107,970.92
10	544	5604	Gunter	13,440.00	13,440.00
10	544	5605	Howe	0.00	18,000.00
10	544	5606	Ins/Private Payments	626,000.00	667,877.88
10	544	5608	Tom Bean	7,200.00	6,400.00
10	545	5313	Permits	0.00	8,500.00
10	550	5491	Gain on Sale of Assets	5,000.00	2,000.00
10	550	5499	Miscellaneous Revenue	3,500.00	1,000.00
10	550	5500	Grant Revenue	900.00	0.00
10	550	5501	Reimbursed Salaries	14,400.00	63,640.87
10	550	5800	Transfers In	15,000.00	0.00
10	551	5500	Grant Revenue	24,856.00	0.00
10	552	5110	Court Fines	640,000.00	640,000.00
10	552	5499	Miscellaneous Revenue	150.00	150.00
10	552	5800	Transfers In	0.00	2,767.92
10	555	5499	Miscellaneous Revenue	7,000.00	7,000.00
10	562	5621	Rental Fee	4,300.00	4,300.00
10	580	5209	Sales Tax Revenue	97,589.32	107,000.00
10	580	5491	Gain on Sale of Assets	80,000.00	0.00
Total Revenues:				<u>\$3,432,378.26</u>	<u>\$3,532,103.27</u>

EXPENSES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2014 Budget</i>	<i>2015 Proposed</i>
10	400	6101	Salaries	175,672.47	206,803.90
10	400	6102	Salaries - Overtime	1,231.20	2,432.00
10	400	6114	Payroll Taxes	13,533.13	16,006.55



10	400	6121	Health Insurance	17,689.32	28,614.07
10	400	6125	TMRS Retirement	15,152.56	21,231.96
10	400	6127	Worker's Compensation	579.59	676.20
10	400	6208	Office Supplies	2,000.00	0.00
10	400	6209	Other Supplies - Misc.	2,000.00	3,000.00
10	400	6212	Postage	3,300.00	3,000.00
10	400	6303	Maint. & Repair - Buildings	1,900.00	1,900.00
10	400	6701	Building Inspection	63,750.00	60,000.00
10	400	6703	Contract Services	63,662.64	108,400.00
10	400	6705	Mayor Expense	3,000.00	1,200.00
10	400	6706	Council Member's Expense	800.00	2,400.00
10	400	6711	Travel Expense	6,000.00	7,000.00
10	400	6714	Demolition Expense	10,000.00	10,500.00
10	400	6715	Appraisal District Fees	21,000.00	23,475.01
10	400	6716	Election Expenses	7,000.00	13,000.00
10	400	6721	Education & Training	7,700.00	7,700.00
10	400	6722	Insurance - Property, Liability & Bonds	6,300.00	6,300.00
10	400	6731	Public Notices - Advertising	1,600.00	2,000.00
10	400	6753	Legal Expenses	38,000.00	55,000.00
10	400	6754	Accounting Expenses	43,200.00	25,000.00
10	400	6755	Audit Expense	11,750.00	13,000.00
10	400	6761	Dues & Publications	4,019.00	3,500.00
10	400	6780	Electricity	1,500.00	1,500.00
10	400	6781	Gas - Natural	870.00	1,050.00
10	400	6783	Telephone	8,000.00	8,000.00
10	400	6790	Interest Expense	405.61	0.00
10	400	6799	Other Services - Misc.	500.00	0.00
10	400	6910	Loan Payment - Principal	10,140.13	0.00
10	400	6911	Machinery & Equipment	10,164.75	0.00
10	400	6943	Misc Exp	500.00	1,000.00
10	400	9811	Transfers Out	0.00	30,000.00
10	411	6101	Salaries	97,588.63	99,005.30
10	411	6114	Payroll Taxes	7,465.53	7,573.91
10	411	6121	Health Insurance	11,792.88	18,940.08
10	411	6125	TMRS Retirement	6,628.32	7,712.79
10	411	6127	Worker's Compensation	291.59	295.83
10	411	6208	Office Supplies	700.00	700.00
10	411	6209	Other Supplies - Misc.	850.00	850.00
10	411	6302	Maint. & Repair - Equipment	230.00	200.00
10	411	6303	Maint. & Repair - Buildings	1,450.00	1,450.00
10	411	6305	Maint. & Repair - Other	1,200.00	1,200.00
10	411	6703	Contract Services	5,580.00	4,890.00
10	411	6711	Travel Expense	1,400.00	1,400.00
10	411	6722	Insurance - Property, Liability & Bonds	1,600.00	1,600.00
10	411	6731	Public Notices - Advertising	0.00	25.00
10	411	6761	Dues & Publications	440.00	440.00
10	411	6780	Electricity	5,000.00	4,000.00
10	411	6781	Gas - Natural	950.00	1,600.00
10	411	6783	Telephone	5,647.00	4,000.00
10	411	6911	Machinery & Equipment	120.00	1,200.00
10	411	6912	Books, Tapes, etc. - Purchase	5,700.00	5,700.00
10	411	6913	Magazines & Papers - Purchase	375.00	375.00
10	411	6945	Grant Purchases	6,000.00	0.00



10	412	6703	Contract Services	128.00	128.00
10	412	6722	Insurance - Property, Liability & Bonds	200.00	200.00
10	412	6780	Electricity	400.00	450.00
10	412	6781	Gas - Natural	600.00	600.00
10	543	6127	Worker's Compensation	0.00	263.00
10	543	6210	Clothing Supplies	0.00	700.00
10	543	6216	Vehicle Supplies - Fuel	0.00	8,400.00
10	543	6301	Maint. & Repair - Vehicles	0.00	5,000.00
10	543	6302	Maint. & Repair - Equipment	0.00	1,500.00
10	543	6303	Maint. & Repair - Buildings	0.00	300.00
10	543	6703	Contract Services	0.00	3,939.41
10	543	6711	Travel Expense	0.00	400.00
10	543	6721	Education & Training	0.00	2,500.00
10	543	6761	Dues & Publications	0.00	5,195.00
10	543	6790	Interest Expense	0.00	10,063.76
10	543	6799	Other Services - Misc.	0.00	125.00
10	543	6910	Loan Payment - Principal	0.00	65,341.75
10	543	6911	Machinery & Equipment	0.00	6,000.00
10	544	6101	Salaries	391,871.16	346,205.05
10	544	6102	Salaries - Overtime	33,154.38	34,240.15
10	544	6114	Payroll Taxes	32,514.45	29,104.06
10	544	6121	Health Insurance	54,208.32	47,321.99
10	544	6125	TMRS Retirement	32,909.69	32,254.39
10	544	6127	Worker's Compensation	9,463.27	8,235.27
10	544	6208	Office Supplies	120.00	0.00
10	544	6209	Other Supplies - Misc.	1,000.00	250.00
10	544	6210	Clothing Supplies	6,250.00	6,000.00
10	544	6216	Vehicle Supplies - Fuel	45,000.00	29,400.00
10	544	6217	Vehicle Supplies - Other	200.00	0.00
10	544	6218	Pharmaceutical Supplies	7,000.00	7,000.00
10	544	6219	Non-Pharmaceutical Supplies	12,500.00	15,000.00
10	544	6220	Medical Gasses	3,300.00	3,300.00
10	544	6301	Maint. & Repair - Vehicles	23,500.00	18,000.00
10	544	6302	Maint. & Repair - Equipment	5,000.00	2,500.00
10	544	6303	Maint. & Repair - Buildings	10,144.00	0.00
10	544	6703	Contract Services	63,096.76	5,332.00
10	544	6711	Travel Expense	400.00	300.00
10	544	6721	Education & Training	5,000.00	2,000.00
10	544	6722	Insurance - Property, Liability & Bonds	22,500.00	22,500.00
10	544	????	Community Paramedicine	0.00	3,000.00
10	544	6780	Electricity	3,000.00	1,104.00
10	544	6781	Gas - Natural	550.00	0.00
10	544	6783	Telephone	5,000.00	0.00
10	544	6795	Debt - Principal Payments	0.00	8,046.50
10	544	6799	Other Services - Misc.	100.00	0.00
10	544	6801	Depreciation	0.00	500.00
10	544	6910	Loan Payment - Principal	141,618.14	0.00
10	544	6911	Machinery & Equipment	12,000.00	51,874.16
10	544	6914	Capitalized Items	0.00	300.00
10	545	6102	Salaries - Overtime	0.00	2,308.68
10	545	6114	Payroll Taxes	0.00	176.61
10	545	6125	TMRS Retirement	0.00	241.49
10	545	6127	Worker's Compensation	0.00	49.97



10	545	6209	Other Supplies - Misc.	0.00	150.00
10	545	6216	Vehicle Supplies - Fuel	0.00	500.00
10	545	6703	Contract Services	0.00	800.00
10	545	6711	Travel Expense	0.00	400.00
10	545	6721	Education & Training	0.00	500.00
10	545	6761	Dues & Publications	0.00	350.00
10	545	6911	Machinery & Equipment	0.00	1,000.00
10	546	6101	Salaries	0.00	64,599.45
10	546	6114	Payroll Taxes	0.00	4,941.86
10	546	6121	Health Insurance	0.00	6,666.61
10	546	6125	TMRS Retirement	0.00	6,757.10
10	546	6127	Worker's Compensation	0.00	1,398.35
10	546	6208	Office Supplies	0.00	300.00
10	546	6209	Other Supplies - Misc.	0.00	500.00
10	546	6210	Clothing Supplies	0.00	400.00
10	546	6216	Vehicle Supplies - Fuel	0.00	3,700.00
10	546	6217	Vehicle Supplies - Other	0.00	50.00
10	546	6301	Maint. & Repair - Vehicles	0.00	200.00
10	546	6703	Contract Services	0.00	7,432.00
10	546	6711	Travel Expense	0.00	900.00
10	546	6721	Education & Training	0.00	1,000.00
10	546	6761	Dues & Publications	0.00	1,060.00
10	546	6780	Electricity	0.00	2,500.00
10	546	6781	Gas - Natural	0.00	800.00
10	546	6783	Telephone	0.00	5,000.00
10	546	6799	Other Services - Misc.	0.00	200.00
10	550	6101	Salaries	380,632.46	457,340.17
10	550	6102	Salaries - Overtime	26,754.71	26,590.72
10	550	6114	Payroll Taxes	31,165.12	37,020.71
10	550	6121	Health Insurance	55,348.68	67,692.97
10	550	6125	TMRS Retirement	33,444.64	48,552.28
10	550	6127	Worker's Compensation	10,650.39	12,602.08
10	550	6208	Office Supplies	600.00	0.00
10	550	6209	Other Supplies - Misc.	5,000.00	5,000.00
10	550	6210	Clothing Supplies	6,000.00	6,000.00
10	550	6216	Vehicle Supplies - Fuel	31,500.00	31,500.00
10	550	6217	Vehicle Supplies - Other	200.00	0.00
10	550	6301	Maint. & Repair - Vehicles	9,340.00	9,000.00
10	550	6302	Maint. & Repair - Equipment	1,500.00	2,000.00
10	550	6303	Maint. & Repair - Buildings	2,000.00	4,500.00
10	550	6703	Contract Services	12,644.00	11,054.00
10	550	6711	Travel Expense	2,500.00	2,500.00
10	550	6721	Education & Training	2,000.00	1,500.00
10	550	6722	Insurance - Property, Liability & Bonds	12,500.00	12,500.00
10	550	6761	Dues & Publications	250.00	250.00
10	550	6780	Electricity	5,200.00	5,000.00
10	550	6781	Gas - Natural	650.00	850.00
10	550	6783	Telephone	6,300.00	6,500.00
10	550	6799	Other Services - Misc.	885.00	700.00
10	550	6911	Machinery & Equipment	5,800.00	5,800.00
10	550	6914	Capitalized Items	68,816.31	38,240.99
10	550	6943	Misc Exp	0.00	100.00
10	551	6101	Salaries	128,913.04	125,016.82



10	551	6102	Salaries - Overtime	7,914.00	14,508.00
10	551	6114	Payroll Taxes	10,467.27	10,673.65
10	551	6121	Health Insurance	23,585.76	26,239.16
10	551	6125	TMRS Retirement	12,168.76	14,594.30
10	551	6127	Worker's Compensation	408.84	416.90
10	551	6208	Office Supplies	250.00	0.00
10	551	6209	Other Supplies - Misc.	300.00	600.00
10	551	6210	Clothing Supplies	650.00	600.00
10	551	6302	Maint. & Repair - Equipment	500.00	500.00
10	551	6303	Maint. & Repair - Buildings	600.00	500.00
10	551	6703	Contract Services	6,980.00	15,087.00
10	551	6711	Travel Expense	750.00	800.00
10	551	6721	Education & Training	400.00	400.00
10	551	6731	Public Notices - Advertising	150.00	0.00
10	551	6783	Telephone	2,500.00	1,800.00
10	551	6911	Machinery & Equipment	2,700.00	1,000.00
10	551	6914	Capitalized Items	24,856.00	0.00
10	552	6101	Salaries	45,414.40	49,608.00
10	552	6114	Payroll Taxes	3,474.20	3,795.01
10	552	6121	Health Insurance	5,896.44	6,780.46
10	552	6125	TMRS Retirement	4,191.75	5,189.00
10	552	6127	Worker's Compensation	135.70	148.23
10	552	6208	Office Supplies	300.00	0.00
10	552	6209	Other Supplies - Misc.	2,300.00	2,300.00
10	552	6210	Clothing Supplies	150.00	150.00
10	552	6302	Maint. & Repair - Equipment	450.00	0.00
10	552	6303	Maint. & Repair - Buildings	750.00	0.00
10	552	6703	Contract Services	15,646.50	15,446.50
10	552	6711	Travel Expense	800.00	800.00
10	552	6712	City Prosecutor Expense	12,000.00	6,000.00
10	552	6717	State Court Cost	230,000.00	230,000.00
10	552	6718	Jury Trial Expense	300.00	100.00
10	552	6720	Credit Card Discount	6,050.00	4,000.00
10	552	6721	Education & Training	600.00	600.00
10	552	6792	Collections Fee	20,000.00	11,000.00
10	552	6799	Other Services - Misc.	120.00	160.00
10	555	6101	Salaries	38,280.53	38,964.05
10	555	6102	Salaries - Overtime	854.40	880.03
10	555	6114	Payroll Taxes	2,993.82	3,048.07
10	555	6121	Health Insurance	5,896.44	14,614.08
10	555	6125	TMRS Retirement	2,812.71	3,261.72
10	555	6127	Worker's Compensation	1,093.99	1,113.82
10	555	6209	Other Supplies - Misc.	400.00	400.00
10	555	6210	Clothing Supplies	500.00	700.00
10	555	6216	Vehicle Supplies - Fuel	3,000.00	1,600.00
10	555	6301	Maint. & Repair - Vehicles	950.00	950.00
10	555	6302	Maint. & Repair - Equipment	2,800.00	2,800.00
10	555	6303	Maint. & Repair - Buildings	1,500.00	2,500.00
10	555	6304	Grounds Maint	3,500.00	3,500.00
10	555	6709	Maint. & Repair - Other	100.00	0.00
10	555	6722	Insurance - Property & Liability	300.00	300.00
10	555	6780	Electricity	24,000.00	24,000.00
10	555	6783	Telephone	350.00	0.00



10	555	6799	Other Services - Misc.	100.00	0.00
10	555	6911	Machinery & Equipment	1,800.00	900.00
10	561	6303	Maint. & Repair - Buildings	0.00	500.00
10	561	6703	Contract Services	5,007.00	9,013.40
10	561	6722	Insurance - Property, Liability & Bonds	250.00	250.00
10	561	6780	Electricity	4,600.00	4,000.00
10	561	6781	Gas - Natural	1,600.00	1,700.00
10	562	6209	Other Supplies - Misc.	300.00	300.00
10	562	6303	Maint. & Repair - Buildings	11,616.00	8,000.00
10	562	6703	Contract Services	2,407.00	2,607.00
10	562	6722	Insurance - Property, Liability & Bonds	260.00	260.00
10	562	6780	Electricity	2,600.00	2,600.00
10	562	6781	Gas - Natural	700.00	800.00
10	562	6911	Machinery & Equipment	150.00	0.00
10	580	6210	Clothing Supplies	500.00	0.00
10	580	6216	Vehicle Supplies - Fuel	7,000.00	0.00
10	580	6301	Maint. & Repair - Vehicles	2,200.00	0.00
10	580	6302	Maint. & Repair - Equipment	3,500.00	0.00
10	580	6320	Maint. & Repair - Streets	110,000.00	135,000.00
10	580	6324	Maint. & Repair - Signs, Fences, Sidewalks	2,000.00	1,000.00
10	580	6326	Maint. & Repair - Storm Sewers	9,500.00	15,000.00
10	580	6703	Contract Services	19,000.00	0.00
10	580	6722	Insurance - Property, Liability & Bonds	3,000.00	3,000.00
10	580	6780	Electricity	44,000.00	44,000.00
10	580	6790	Interest Expense	0.00	2,334.28
10	580	6910	Loan Payment - Principal	79,463.18	26,514.69
10	580	6911	Machinery & Equipment	7,000.00	0.00
10	580	6949	Sales Tax - Maint. & Repair - Streets	97,589.32	107,000.00
			Total Expenses:	<u>\$3,426,485.88</u>	<u>\$3,531,621.27</u>
			Total Revenues less Expenses:	<u>\$5,892.38</u>	<u>\$482.00</u>



2014 - 2015 Court Security and Technology Fund (20) Budget Proposal

REVENUES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2014 'Budget</i>	<i>2015 Proposed</i>
20	000	5123	Court Security Revenue	7,100.00	7,100.00
20	000	5124	Court Technology Revenue	6,900.00	6,900.00
20	000	5530	Interest Income	220.00	270.00
Total Revenues:				<u>\$14,220.00</u>	<u>\$14,270.00</u>

EXPENSES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2014 'Budget</i>	<i>2015 Proposed</i>
20	000	6719	Court Security Expense	2,500.00	2,767.92
20	000	6787	Court Technology Fund Exp	11,720.00	0.00
Total Expenses:				<u>\$14,220.00</u>	<u>\$2,767.92</u>
Total Revenues less Expenses:				<u>\$0.00</u>	<u>\$11,502.08</u>



2014 - 2015 Police Seizure Fund (21) Budget Proposal

REVENUES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2014 'Budget</i>	<i>2015 Proposed</i>
21	000	5530	Interest Income	900.00	90.00
Total Revenues:				<u>\$10,900.00</u>	<u>\$90.00</u>

EXPENSES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2014 'Budget</i>	<i>2015 Proposed</i>
Total Expenses:				<u>\$15,650.00</u>	<u>\$0.00</u>
Total Revenues less Expenses:				<u>(\$4,750.00)</u>	<u>\$90.00</u>



2014 - 2015 Debt Service Fund (40) Budget Proposal

REVENUES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2014 'Budget</i>	<i>2015 Proposed</i>
40	611	5101	Property Tax Revenue - Current	322,051.26	315,927.67
40	611	5102	Property Tax Revenue - Delinquent	4,880.00	4,880.00
40	611	5103	Property Tax Penalty & Interest	3,200.00	3,200.00
40	611	5530	Interest Income	900.00	900.00
Total Revenues:				<u>\$331,031.26</u>	<u>\$324,907.67</u>

EXPENSES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2014 'Budget</i>	<i>2015 Proposed</i>
40	611	6790	Interest Expense	98,696.00	90,761.00
40	611	6795	Bond Payments	500.00	500.00
40	611	8000	Bond Payment	190,000.00	200,000.00
Total Expenses:				<u>\$289,196.00</u>	<u>\$291,261.00</u>
Total Revenues less Expenses:				<u>\$41,835.26</u>	<u>\$33,646.67</u>



2014 - 2015 Capital Improvement Fund (50) Budget Proposal

REVENUES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2014 'Budget</i>	<i>2015 Proposed</i>
50	625	5530	Interest Income	500.00	200.00
Total Revenues:				<u>500.00</u>	<u>200.00</u>

EXPENSES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2014 'Budget</i>	<i>2015 Proposed</i>
Total Expenses:				<u>\$0.00</u>	<u>\$0.00</u>
Total Revenues less Expenses:				<u>500.00</u>	<u>200.00</u>



2014 - 2015 Water Fund (60) Budget Proposal

REVENUES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2014 'Budget</i>	<i>2015 Proposed</i>
60	701	5115	Water Sales	1,107,889.35	1,082,003.49
60	701	5116	Tap Fees	27,849.60	6,188.80
60	701	5117	Late Payment Penalty	31,000.00	31,000.00
60	701	5118	Connection & Reconnection Fee	8,000.00	10,000.00
60	701	5121	Water Impact Fee Revenue	69,506.10	110,000.00
60	701	5499	Miscellaneous Revenue	0.00	1,000.00
60	701	5530	Interest Income	1,000.00	1,000.00
60	705	5116	Tap Fees	25,262.10	5,613.80
60	705	5122	Sewer Impact Fee Revenue	32,017.05	55,000.00
60	705	5201	Sewer Revenue	757,559.10	917,727.02
60	705	5601	Sanitation Revenue	140,000.00	150,000.00
Total Revenues:				<u>\$2,200,083.30</u>	<u>\$2,369,533.11</u>

EXPENSES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2014 'Budget</i>	<i>2015 Proposed</i>
60	701	6101	Salaries	159,030.32	128,724.80
60	701	6102	Salaries - Overtime	5,844.00	4,725.00
60	701	6114	Payroll Taxes	12,612.89	10,208.91
60	701	6121	Health Insurance	23,585.76	17,689.32
60	701	6125	TMRS Retirement	15,217.90	13,958.85
60	701	6127	Worker's Compensation	4,587.76	3,433.22
60	701	6208	Office Supplies	2,300.00	2,200.00
60	701	6209	Other Supplies - Misc.	10,800.00	5,000.00
60	701	6210	Clothing Supplies	1,100.00	2,100.00
60	701	6212	Postage	5,500.00	6,200.00
60	701	6216	Vehicle Supplies - Fuel	7,000.00	8,200.00
60	701	6217	Vehicle Supplies - Other	200.00	0.00
60	701	6301	Maint. & Repair - Vehicles	1,200.00	4,950.00
60	701	6302	Maint. & Repair - Equipment	2,000.00	1,000.00
60	701	6303	Maint. & Repair - Buildings	2,000.00	7,000.00
60	701	6304	Grounds Maint	1,500.00	0.00
60	701	6305	Maint. & Repair - Other	4,500.00	0.00
60	701	6330	Maint. & Repair - Water Lines	120,000.00	50,000.00
60	701	6332	Maint. & Repair - Water Storage Tanks	7,000.00	10,000.00
60	701	6334	Maint. & Repair - Pumps, Wells, Motors	20,000.00	35,000.00
60	701	6336	Maint. & Repair - Water Meters	6,000.00	35,000.00
60	701	6703	Contract Services	173,242.14	163,298.50
60	701	6708	Animal Control Services	3,000.00	3,000.00
60	701	6711	Travel Expense	2,000.00	2,500.00
60	701	6720	Credit Card Discount	0.00	1,500.00
60	701	6721	Education & Training	2,500.00	3,000.00
60	701	6722	Insurance - Property, Liability & Bonds	9,200.00	9,000.00
60	701	6731	Public Notices - Advertising	250.00	250.00
60	701	6761	Dues & Publications	300.00	300.00
60	701	6780	Electricity	110,000.00	70,000.00
60	701	6781	Gas - Natural	750.00	400.00
60	701	6783	Telephone	7,500.00	5,000.00



2014 - 2015 Water Fund (60) Budget Proposal

60	701	6786	Returned Check Expense	250.00	350.00
60	701	6790	Interest Expense	177,352.70	220,435.64
60	701	6795	Bond Fees	67,500.00	67,500.00
60	701	6796	CGMA Take or Pay	161,212.50	113,880.00
60	701	6797	DART Water line lease Payment	2,000.00	2,200.00
60	701	6799	Other Services - Misc.	500.00	500.00
60	701	6801	Depreciation	0.00	47,250.00
60	701	6911	Machinery & Equipment	5,000.00	4,000.00
60	701	6914	Capitalized Items	63,459.08	0.00
60	701	6916	Loan Payment - Principal	0.00	164,519.96
60	701	9811	Transfers Out	0.00	16,918.09
60	705	6101	Salaries	94,184.00	87,520.00
60	705	6102	Salaries - Overtime	5,625.00	6,225.00
60	705	6114	Payroll Taxes	7,635.39	7,171.49
60	705	6121	Health Insurance	17,689.32	17,689.32
60	705	6125	TMRS Retirement	8,175.47	9,805.73
60	705	6127	Worker's Compensation	2,127.34	2,215.98
60	705	6209	Other Supplies - Misc.	1,850.00	2,000.00
60	705	6210	Clothing Supplies	2,400.00	2,100.00
60	705	6216	Vehicle Supplies - Fuel	7,000.00	8,200.00
60	705	6301	Maint. & Repair - Vehicles	5,000.00	6,950.00
60	705	6302	Maint. & Repair - Equipment	4,500.00	4,000.00
60	705	6303	Maint. & Repair - Buildings	4,000.00	7,000.00
60	705	6304	Grounds Maintenance	500.00	500.00
60	705	6305	Maint. & Repair - Other	2,500.00	1,000.00
60	705	6340	Maint. & Repair - Sewer Lines	120,000.00	120,000.00
60	705	6342	Maint. & Repair - Lift Stations	15,000.00	5,000.00
60	705	6344	Maint. & Repair - Sewer Plant	67,000.00	65,000.00
60	705	6703	Contract Services	129,417.65	190,650.00
60	705	6704	Sanitation Contract	140,000.00	150,000.00
60	705	6711	Travel Expense	1,500.00	1,500.00
60	705	6721	Education & Training	2,000.00	2,000.00
60	705	6722	Insurance - Property, Liability & Bonds	5,400.00	5,000.00
60	705	6731	Public Notices - Advertising	500.00	500.00
60	705	6780	Electricity	49,000.00	49,000.00
60	705	6783	Telephone	1,500.00	1,000.00
60	705	6790	Interest Expense	54,625.00	0.00
60	705	6795	Bond Fees	90,000.00	95,000.00
60	705	6799	Other Services - Misc.	1,000.00	0.00
60	705	6801	Depreciation	0.00	47,250.00
60	705	6911	Machinery & Equipment	4,000.00	4,500.00
60	705	6914	Capitalized Items	63,459.08	0.00
60	705	6941	Other Capital Expenditures	0.00	176,738.30
60	705	9811	Transfers Out	0.00	52,825.00
				Total Expenses:	<u>\$2,105,583.30</u> <u>\$2,369,533.11</u>
				Total Revenues less Expenses:	<u>\$94,500.00</u> <u>(\$0.00)</u>



2014 - 2015 Water Debt Service Fund (65) Budget Proposal

REVENUES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2014 Budget</i>	<i>2015 Proposed</i>
65	000	5499	Miscellaneous Revenue	0.00	0.00
65	000	5530	Interest Income	0.00	30.00
65	000	5800	Transfers in	0.00	52,825.00
Total Revenues:				<u>\$0.00</u>	<u>\$52,855.00</u>

EXPENSES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2014 Budget</i>	<i>2015 Proposed</i>
65	000	6790	Debt Service - Interest Expense	0.00	52,825.00
65	000	6795	Bond Fees	0.00	0.00
65	000	6910	Debt Service - Principal	0.00	0.00
Total Expenses:				<u>\$0.00</u>	<u>\$52,825.00</u>
Total Revenues less Expenses:				<u>\$0.00</u>	<u>\$30.00</u>



2014 - 2015 S&N Enterprises Fund (80) Budget Proposal

REVENUES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2014 'Budget</i>	<i>2015 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>2014 'Budget</i>	<i>2015 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:				<u>\$30.00</u>	<u>\$30.00</u>



2014 - 2015 Budget Summary

	FY 2014 Final	FY 2015 Final
10 - General Fund		
Revenue	\$3,432,378.26	\$3,532,103.27
Expense	(\$3,426,485.88)	(\$3,531,621.27)
Revenue over Expense	<u>\$5,892.38</u>	<u>\$482.00</u>
20 - Court Tech & Sec		
Revenue	\$14,220.00	\$14,270.00
Expense	(\$14,220.00)	(\$2,767.92)
Revenue over Expense	<u>\$0.00</u>	<u>\$11,502.08</u>
21 - Police Seizure		
Revenue	\$10,900.00	\$90.00
Expense	(\$15,650.00)	\$0.00
Revenue over Expense	<u>(\$4,750.00)</u>	<u>\$90.00</u>
40 - Debt Service		
Revenue	\$331,031.26	\$324,907.67
Expense	(\$289,196.00)	(\$291,261.00)
Revenue over Expense	<u>\$41,835.26</u>	<u>\$33,646.67</u>
50 - Capital Improvement		
Revenue	\$500.00	\$200.00
Expense	\$0.00	\$0.00
Revenue over Expense	<u>\$500.00</u>	<u>\$200.00</u>
60 - Water Fund		
Revenue	\$2,200,083.30	\$2,369,533.11
Expense	(\$2,105,583.30)	(\$2,369,533.11)
Revenue over Expense	<u>\$94,500.00</u>	<u>(\$0.00)</u>
65 - Water Debt Service		
Revenue	\$0.00	\$52,855.00
Expense	\$0.00	(\$52,825.00)
Revenue over Expense	<u>\$0.00</u>	<u>\$30.00</u>
80 - S&N Enterprises		
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>
Grand Total		
Revenue	\$6,011,142.78	\$6,315,989.01
Expense	(\$5,873,135.14)	(\$6,270,008.26)
Revenue over Expense	<u>\$138,007.64</u>	<u>\$45,980.74</u>