



## City of La Vernia

### CITY COUNCIL & MUNICIPAL DEVELOPMENT DISTRICT JOINT BUDGET WORKSHOP

City Council Chambers of La Vernia City Hall  
102 E. Chihuahua Street, La Vernia, Texas 78121

August 2, 2017  
2:00 p.m.

#### AGENDA

1. **Call to Order**
2. **Pledge of Allegiance and Invocation**
3. **Discussion Only**
  - A. Discuss the City of La Vernia and Municipal Development District 2017 - 2018 Fiscal Year budget.
  - B. Discussion on Capital Improvement Projects.
  - C. Discussion on Noise Ordinance.
  - D. Discuss City Park fees for Profit Organizations.
4. **Adjourn**

The City Council for the City of La Vernia reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by the Texas Open Meetings Act, Texas Governmental Code §551.071 (Consultation with Attorney), §551.072 (Deliberations about Real Property), §551.073 (Deliberations about Gifts and Donations), §551.074 (Personnel Matters), §551.076 (Deliberations about Security Devices), and §551.086 (Economic Development), and any other provisions under Texas law that permits a governmental body to discuss a matter in closed executive session.

I, the undersigned authority, do hereby certify that the above Notice of Meeting of the governing body of the above named La Vernia City Council is a true and correct copy of said Notice and that I posted true and correct copy of said Notice on the bulletin boards, of the City Hall of said City of La Vernia, Texas, a place convenient and readily accessible to the general public at all times, and said Notice was posted on July 28, 2017 at 3:30 P.M. and remained so posted continuously for at least 72 hours preceding the scheduled time of said meeting.

Brittani Porter, City Secretary

Description	FY 2015	FY2016	FY2017		FY2018	+/-
	Actual	Actual	Budget	Actual	Proposed	
<b>General Fund</b>						
Revenues	1,280,021.92	1,410,316.44	1,429,937.00	1,199,384.79	1,478,696.16	
Code Enforcement Total	130,209.16	95,694.66	114,541.00	50,246.93	112,409.20	-2%
Administration Total	310,958.71	346,074.74	337,648.00	232,090.33	345,717.66	2%
Court Total	98,830.71	94,644.51	102,550.00	68,580.23	113,197.94	10%
Police Total	544,058.58	532,456.68	733,746.00	522,310.74	840,357.79	15%
Public Works Total	142,425.11	126,690.37	139,350.00	75,895.64	142,257.41	2%
Parks Total	-	-	142,693.00	157,776.58	50,241.08	-65%
Total Expenses	1,226,482.27	1,195,560.96	1,570,528.00	1,106,900.45	1,604,181.08	0%
Difference	53,539.65	214,755.48	(140,591.00)	92,484.34	(125,484.92)	
<b>MDD Fund</b>						
Revenues	90,831.35	150,183.50	158,050.00	208,891.43	300,150.00	90%
Expenses	82,080.01	93,567.85	168,665.00	99,894.87	123,175.42	-27%
Difference	8,751.34	56,615.65	(10,615.00)	108,996.56	176,974.58	
<b>Streets Fund</b>						
Revenues	140,768.05	150,342.15	158,433.00	131,156.15	166,817.00	5%
Expenses	98,764.63	17,563.46	185,500.00	180,345.48	166,817.00	-10%
Difference	42,003.42	132,778.69	(27,067.00)	(49,189.33)	-	
<b>Debt Service</b>						
Revenues	18,901.89	19,026.64	18,446.00	18,146.88	19,115.80	4%
Expenses	30,873.57	31,054.40	28,594.00	28,593.80	45,684.54	60%
Difference	(11,971.68)	(12,027.76)	(10,148.00)	(10,446.92)	(26,568.74)	
<b>Court Security</b>						
Revenues	924.05	1,578.15	1,200.00	994.40	-	-100%
Expenses	54.00	870.00	1,200.00	432.00	-	-100%
Difference	870.05	708.15	-	562.40	-	
<b>Court Technology</b>						
Revenues	1,256.13	2,104.36	1,500.00	1,326.43	-	-100%
Expenses	-	-	1,500.00	-	-	-100%
Difference	1,256.13	2,104.36	-	1,326.43	-	

Utility Fund

Revenues	937,669.38	970,744.72	997,500.00	815,548.60	974,530.92	-2%
Expenses	702,286.55	886,228.57	996,500.00	761,871.87	991,648.60	0%
Difference	235,382.83	84,516.15	1,000.00	53,676.73	(17,117.68)	

Utility Capital Fund

Revenues	-	787.11	500.00	751.70	-	-
Expenses	-	-	750,000.00	578,524.22	-	-
Difference	-	787.11	(749,500.00)	(577,772.52)	-	-

Impact Fees - Water

Revenues	32.50	27.17	16.00	16.23	-	-
Expenses	17,374.05	6,029.85	-	158.16	-	-
Difference	(17,341.55)	(6,002.68)	16.00	(141.93)	-	-

Impact Fees - Waste Water

Revenues	17.28	34.41	16.00	31.95	-	-
Expenses	25,122.82	1,323.27	1,500.00	32.43	-	-
Difference	(25,105.54)	(1,288.86)	(1,484.00)	(0.48)	-	-

Account Number	Description	FY 2015	FY2016	FY2017		FY2018
		Actual	Actual	Budget	Actual	Proposed
10-400-010	AD VALORUM TAXES - CURRENT	160,131.25	175,715.72	191,943.00	178,340.20	191,943.00
10-400-015	AD VALORUM TAXES - DELINQUENT	3,551.00	2,525.84	5,000.00	3,519.45	5,000.00
10-400-020	AD VALORUM TAXES - ATT FEES	1,272.09	761.87	1,200.00	709.80	1,200.00
10-400-025	AD VALORUM TAXES - PEN & INT	2,038.53	2,365.92	2,000.00	2,813.22	2,000.00
10-400-030	AD VALORUM TAXES - TAX CERT	60.00	210.00	125.00	50.00	125.00
10-400-050	PARK USE INCOME	2,335.50	7,648.03	5,000.00	3,592.53	4,500.00
10-400-060	FOOD LICENSE INCOME	9,140.00	10,120.00	10,000.00	10,275.00	11,000.00
10-400-065	PERMITS	35,080.81	72,624.79	50,000.00	42,015.20	50,000.00
10-400-066	VARIANCE, ZONING, SUP REQUEST	0.00	300.00	300.00	350.00	300.00
10-400-071	CONTRACTOR REGISTRATION	4,903.65	4,575.00	4,000.00	3,300.00	4,000.00
10-400-080	INTEREST INCOME	2,136.36	791.13	750.00	373.30	600.00
10-400-090	RESTITUTION	2,120.00	150.00	300.00	0.00	300.00
10-400-095	MISC INCOME	27,877.70	6,719.30	3,000.00	(1,973.69)	3,000.00
10-400-110	STATE SALES TAX	562,591.70	600,822.87	646,000.00	524,121.22	666,667.00
10-400-115	PROPERTY RELIEF SALES TAX	140,647.93	150,205.72	158,333.00	131,030.31	166,667.00
10-400-120	MIXED BEVERAGE TAX	458.59	12,354.90	16,000.00	11,165.72	16,000.00
10-400-125	NSF CHECK FEE	25.00	25.00	100.00	25.00	100.00
10-400-150	FRANCHISE TAX	60,931.45	61,031.77	65,000.00	47,127.42	65,000.00
10-400-151	AMERICAN TOWER LEASE	12,360.00	42,730.81	12,360.00	13,112.73	13,000.00
10-400-155	CERTIFICATE OF OCCUPANCY	100.00	375.00	500.00	375.00	500.00
10-400-451	LEOSE TRAINING INCOME	1,198.74	971.00	1,000.00	976.36	1,000.00
10-400-455	PD NATIONAL NIGHT OUT	0.00	0.00	600.00	184.78	600.00
10-400-901	MISCELLANEOUS POLICE INCOME	2,274.00	0.00	1,000.00	0.00	1,000.00
10-410-285	MISC INCOME	33,441.78	282.05	500.00	0.00	500.00
10-410-296	COPS LVISD	124,861.84	105,376.16	100,000.00	78,720.00	100,000.00
10-410-297	LVISD ADMINISTRATION FEES	19,802.00	34,321.25	27,000.00	33,330.60	27,000.00
10-410-298	POLICE REPORTS	720.00	654.00	700.00	462.00	500.00
10-410-299	LEASE PROCEED INCOME	0.00	0.00	10,508.00	10,508.00	26,598.74
10-410-300	MDD OVERHEAD TRANSFER IN	0.00	0.00	30,068.00	30,068.00	32,175.42
10-415-315	INDINGENT DEFENSE FUND (IDF)	626.07	1,107.01	800.00	665.97	800.00
10-415-320	LOCAL VIOLATION	1,049.67	1,671.75	1,500.00	1,032.43	1,500.00
10-415-325	MOVING VIOLATION FEE (MVF)	14.35	42.45	50.00	28.33	50.00
10-415-330	STATE JURY FEE (JRF)	1,248.13	2,099.67	1,500.00	1,332.30	1,500.00
10-415-335	STATE JUDICIAL SUPPORT FUND (J	1,870.20	3,150.68	2,200.00	1,997.29	2,200.00
10-415-340	STATE CONSOLIDATED COURT COST	12,561.35	21,036.69	14,000.00	13,363.04	14,000.00

Account Number	Description	FY 2015	FY2016	FY2017		FY2018
		Actual	Actual	Budget	Actual	Proposed
10-415-345	STATE TRAFFIC FINE (STF)	6,249.50	11,085.14	9,000.00	7,634.67	9,000.00
10-415-355	FINE	20,215.40	36,901.43	30,000.00	23,527.67	30,000.00
10-415-360	TIME PAYMENT FEE	1,275.00	1,779.32	1,000.00	1,375.11	1,500.00
10-415-365	WARRANT FEE	3,556.74	6,082.64	3,500.00	2,739.16	3,500.00
10-415-370	ADMINISTRATIVE FEE	910.80	1,404.80	1,200.00	1,001.82	1,200.00
10-415-371	DISMISSAL FEE	320.00	220.00	300.00	260.00	300.00
10-415-372	ARREST FEE	1,913.80	2,192.52	1,600.00	1,496.34	1,600.00
10-415-380	OMNI COLLECTION FEE	1,511.80	3,438.00	1,500.00	1,325.88	1,500.00
10-415-385	DEFERRED FEE	11,314.68	19,980.20	15,000.00	15,412.10	16,000.00
10-415-390	CHILD SAFETY FINE	0.00	20.00	50.00	0.00	20.00
10-415-391	SCHOOL ZONE VIOLATION FEE	125.00	1,750.00	1,500.00	1,000.00	1,500.00
10-415-392	TRUANCY PREVENTION FEE	539.51	941.01	750.00	620.53	750.00
10-415-395	RESTITUTION INCOME	4,660.00	1,755.00	1,200.00	0.00	500.00
	<b>Total</b>	<b>1,280,021.92</b>	<b>1,410,316.44</b>	<b>1,429,937.00</b>	<b>1,199,384.79</b>	<b>1,478,696.16</b>

\*Notes: MDD Transfer = 25% of Administrators Salary with Benefits and Overhead of \$500 per month

Account Number	Description	FY 2015	FY2016	FY2017		FY2018	
		Actual	Actual	Budget	Actual	Proposed	
10-500-010	WAGES - CODE ENFORCEMENT	14,266.66	10,008.24	16,068.00	9,332.85	16,871.40	5%
10-500-110	SOCIAL SECURITY	1,073.90	685.07	1,230.00	713.96	1,290.66	5%
10-500-115	TMRS	650.94	164.43	508.00	280.87	533.14	5%
10-500-150	EMPLOYEE INSURANCE	1,321.50	299.80	85.00	35.72	114.00	34%
10-500-210	OFFICE EXPENSE	0.00	0.00	200.00	100.21	200.00	0%
10-500-230	DUES AND SUBSCRIPTIONS	0.00	128.00	200.00	100.00	200.00	0%
10-500-240	TELEPHONE	0.00	0.00	300.00	0.00	0.00	
10-500-250	UNIFORMS	0.00	159.49	200.00	181.00	200.00	0%
10-500-270	TECHNOLOGY/SOFTWARE UPGRADES	37.99	5,810.29	5,800.00	33.99	5,800.00	0%
10-500-271	MEDIA	383.40	0.00	500.00	0.00	250.00	-50%
10-500-300	CONTRACT SERVICES - BV	25,468.89	43,428.47	30,000.00	14,694.94	30,000.00	0%
10-500-320	WORKERS COMP INSURANCE	0.00	104.64	150.00	(51.22)	100.00	-33%
10-500-410	LEGAL & PROFESSIONAL - ENGINEE	83,145.07	32,610.81	50,000.00	23,397.88	50,000.00	0%
10-500-420	LEGAL & PROFESSIONAL - LEGAL	3,226.84	0.00	3,000.00	0.00	1,000.00	-67%
10-500-425	MUNI CODES	550.00	1,749.66	4,500.00	0.00	4,500.00	0%
10-500-450	EMPLOYEE TRAINING	0.00	0.00	1,000.00	509.42	100.00	-90%
10-500-610	VEHICLE FUEL	48.02	545.76	300.00	511.49	750.00	150%
10-500-620	VEHICLE REPAIR	35.95	0.00	500.00	405.82	500.00	0%
	<b>Code Enforcement Total</b>	<b>130,209.16</b>	<b>95,694.66</b>	<b>114,541.00</b>	<b>50,246.93</b>	<b>112,409.20</b>	<b>-2%</b>

Account Number	Description	FY 2015	FY2016	FY2017		FY2018	
		Actual	Actual	Budget	Actual	Proposed	
10-510-010	WAGES - GENERAL	114,121.96	129,820.04	150,692.00	109,947.91	154,416.48	2%
10-510-020	CAR/ PHONE ALLOWANCE	0.00	2,284.65	6,600.00	5,330.85	6,600.00	0%
10-510-110	PAYROLL TAXES	6,871.51	10,668.81	11,350.00	7,492.50	11,812.86	4%
10-510-115	TMRS	3,085.93	3,945.17	4,620.00	3,316.58	4,879.56	6%
10-510-150	EMPLOYEE INSURANCE	10,762.57	11,899.08	13,100.00	11,269.58	15,608.76	19%
10-510-210	OFFICE EXPENSE	3,602.96	2,343.22	3,000.00	1,147.89	3,000.00	0%
10-510-212	OFFICE EQUIPMENT RENTALS	3,778.48	9,575.52	8,000.00	5,491.15	8,000.00	0%
10-510-215	OFFICE CLEANING	5,456.79	8,345.00	7,000.00	4,488.47	7,000.00	0%
10-510-220	OFFICE SUPPLIES	2,493.21	4,957.29	3,000.00	1,313.80	3,000.00	0%
10-510-230	DUES AND SUBSCRIPTIONS	4,238.57	5,001.06	4,000.00	728.00	4,000.00	0%
10-510-240	TELEPHONE	8,965.28	20,398.66	9,000.00	7,858.19	10,000.00	11%
10-510-250	UNIFORMS	2,169.56	3,286.65	2,000.00	936.60	1,000.00	-50%
10-510-260	POSTAGE	2,201.63	2,174.16	2,000.00	353.43	1,000.00	-50%
10-510-270	TECHNOWLEDGE/SOFTWARE UPGRADES	17,184.21	29,886.69	28,000.00	15,029.58	30,000.00	7%
10-510-290	UTILITIES	8,219.77	9,155.23	7,500.00	5,628.95	7,500.00	0%
10-510-310	PROPERTY & LIABILITY INSURANCE	2,311.31	2,488.00	2,836.00	4,783.95	5,000.00	76%
10-510-320	WORKERS COMP INSURANCE	1,433.46	250.32	500.00	(167.66)	500.00	0%
10-510-330	BONDING	0.00	0.00	100.00	0.00	100.00	0%
10-510-420	LEGAL & PROFESSIONAL - LEGAL	13,118.53	21,636.11	18,000.00	10,290.41	18,000.00	0%
10-510-421	LEGAL & PROFESSIONAL - COLLECT	676.60	905.15	2,000.00	326.86	2,000.00	0%
10-510-435	FOOD LICENSE EXPENSE	3,200.00	6,700.00	5,750.00	4,725.00	6,000.00	4%
10-510-450	EMPLOYEE TRAINING	9,108.70	9,672.26	9,500.00	6,005.18	9,500.00	0%
10-510-451	WCAD COLLECTION FEE	7,448.00	8,064.00	6,250.00	1,775.00	4,000.00	-36%
10-510-452	WCAC QUARTERLY PAYMENT	3,528.68	3,548.96	3,800.00	4,144.44	5,000.00	32%
10-510-460	AUDIT EXPENSE	9,250.00	9,250.00	9,300.00	9,300.00	9,300.00	0%
10-510-465	ELECTION EXPENSE	590.27	673.63	4,500.00	1,346.56	4,500.00	0%
10-510-470	BANK SERVICE CHARGES	6,306.71	3,774.08	4,000.00	2,988.99	4,000.00	0%
10-510-475	CONTRACT LABOR	0.00	2,100.00	2,500.00	0.00	2,500.00	0%
10-510-476	CONTRACT SERVICES - CSI	410.00	100.00	200.00	150.00	200.00	0%
10-510-490	ADS	131.50	559.92	750.00	72.00	75.00	-90%
10-510-495	ALARM SERVICES	540.00	378.00	500.00	0.00	0.00	-100%
10-510-610	VEHICLE FUEL	768.19	0.00	250.00	14.00	100.00	-60%
10-510-620	VEHICLE REPAIR	7.50	19.19	50.00	0.00	25.00	-50%
10-510-670	GENERAL SUPPLIES	1,614.87	454.41	1,400.00	298.65	500.00	-64%
10-510-700	LIBRARY DONATION	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
10-510-755	CITY PARK	4,224.24	18,352.79	1,600.00	1,506.61	1,600.00	0%

<b>Account Number</b>	<b>Description</b>	<b>FY 2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Budget</b>	<b>FY2017 Actual</b>	<b>FY2018 Proposed</b>	
10-510-920	MISCELLANEOUS EXPENSE	53,137.72	3,406.69	3,000.00	3,196.86	4,000.00	33%
	<b>Administration Total</b>	<b>310,958.71</b>	<b>346,074.74</b>	<b>337,648.00</b>	<b>232,090.33</b>	<b>345,717.66</b>	<b>2%</b>



Account Number	Description	FY 2015	FY2016	FY2017		FY2018	
		Actual	Actual	Budget	Actual	Proposed	
10-515-010	WAGES - COURT	59,702.17	40,747.30	36,900.00	32,396.07	46,892.82	27%
10-515-110	PAYROLL TAXES	3,331.69	2,603.85	2,825.00	2,150.19	3,587.30	27%
10-515-115	TMRS	1,419.98	954.22	1,475.00	1,427.81	1,224.32	-17%
10-515-150	EMPLOYEE INSURANCE	5,034.91	4,113.10	5,300.00	4,507.82	6,243.50	18%
10-515-210	OFFICE EXPENSE	252.97	184.24	400.00	0.00	400.00	0%
10-515-230	DUES AND SUBSCRIPTIONS	135.00	100.00	300.00	290.00	300.00	0%
10-515-271	TECHNOLOGY/SOFTWARE UPGRADES	2,610.00	2,610.00	2,650.00	2,610.00	4,000.00	51%
10-515-320	WORKERS COMP INSURANCE	100.45	60.75	100.00	(34.14)	100.00	0%
10-515-415	PROSECUTOR SERVICES	200.00	1,476.13	3,000.00	406.53	2,500.00	-17%
10-515-420	JURY EXPENSE	0.00	0.00	200.00	0.00	200.00	0%
10-515-450	EMPLOYEE TRAINING	2,336.42	815.35	3,200.00	638.00	2,000.00	-38%
10-515-474	OMNI COLLECTION	1,130.59	1,296.00	1,200.00	186.00	750.00	-38%
10-515-550	STATE COURT COSTS	22,576.53	39,683.57	45,000.00	24,001.95	45,000.00	0%
	<b>Court Total</b>	<b>98,830.71</b>	<b>94,644.51</b>	<b>102,550.00</b>	<b>68,580.23</b>	<b>113,197.94</b>	<b>10%</b>

Account Number	Description	FY 2015	FY2016	FY2017		FY2018	
		Actual	Actual	Budget	Actual	Proposed	
10-520-010	WAGES - POLICE	252,343.42	273,887.31	332,000.00	257,975.95	508,375.01	53%
10-520-011	CONTRACT LABOR	5,690.00	2,080.00	4,800.00	180.00	4,000.00	-17%
10-520-012	SHIFT DIFFERENTIAL	4,107.08	2,650.00	4,000.00	3,150.00	4,500.00	13%
10-520-015	OVERTIME	7,694.18	14,650.63	12,000.00	7,400.33	8,000.00	-33%
10-520-020	CELL PHONE ALLOWANCE	3,531.12	2,931.16	2,500.00	1,846.40	2,500.00	0%
10-520-110	PAYROLL TAXES	16,087.07	21,341.00	26,000.00	19,209.73	39,426.19	52%
10-520-115	TMRS	7,409.16	8,145.71	10,400.00	8,134.73	16,285.85	57%
10-520-150	EMPLOYEE INSURANCE	18,747.27	20,115.15	41,300.00	27,468.03	49,948.03	21%
10-520-160	MEDICAL COST	0.00	0.00	2,500.00	67.00	1,000.00	-60%
10-520-210	OFFICE EXPENSE	1,333.49	2,457.84	2,500.00	765.35	2,500.00	0%
10-520-220	OFFICE SUPPLIES	565.08	972.88	1,000.00	865.26	1,000.00	0%
10-520-240	TELEPHONE	1,696.86	3,419.44	3,200.00	3,531.27	4,000.00	25%
10-520-250	UNIFORMS	1,270.13	207.96	2,040.00	982.98	2,040.00	0%
10-520-270	TECHNOLOGY/SOFTWARE UPGRADES	17,342.56	18,029.18	20,000.00	12,106.74	18,000.00	-10%
10-520-310	PROPERTY & LIABILITY INSURANCE	9,742.12	9,308.00	7,800.00	6,772.43	7,800.00	0%
10-520-320	WORKERS COMP INSURANCE	4,384.78	7,036.64	12,500.00	(4,268.05)	19,532.71	56%
10-520-330	BONDING	350.00	300.00	500.00	200.00	500.00	0%
10-520-400	PROFESSIONAL FEES	1,026.89	907.79	2,000.00	200.00	1,200.00	-40%
10-520-450	EMPLOYEE TRAINING	4,775.08	5,260.65	6,000.00	1,591.92	6,000.00	0%
10-520-451	LEOSE TRAINING EXPENSE	(35.00)	611.25	1,198.00	535.00	1,000.00	-17%
10-520-477	LAB TEST	225.00	0.00	500.00	0.00	250.00	-50%
10-520-479	COPS LVISD CONTRACT PAY	96,110.00	96,544.50	100,000.00	68,945.00	100,000.00	0%
10-520-480	EVIDENCE SUPPLIES	0.00	0.00	1,500.00	0.00	1,500.00	0%
10-520-499	ADS - PUBLICATIONS	88.50	378.00	300.00	135.00	300.00	0%
10-520-600	VEHICLE PURCHASE	51,404.30	671.46	90,508.00	79,808.22	0.00	-100%
10-520-610	VEHICLE FUEL	19,126.61	16,907.61	22,000.00	12,571.12	20,000.00	-9%
10-520-620	VEHICLE REPAIR	4,124.31	9,173.66	10,000.00	1,380.62	6,000.00	-40%
10-520-670	GENERAL SUPPLIES	560.53	723.90	1,000.00	139.34	1,000.00	0%
10-520-690	EQUIPMENT PURCHASES	8,700.39	10,222.95	9,000.00	7,380.00	9,000.00	0%
10-520-910	WCSD DISPATCH	3,000.00	3,000.00	4,000.00	3,000.00	4,000.00	0%
10-520-920	MICELLAENOUS	2,657.65	522.01	700.00	236.37	700.00	0%
	<b>Police Total</b>	<b>544,058.58</b>	<b>532,456.68</b>	<b>733,746.00</b>	<b>522,310.74</b>	<b>840,357.79</b>	<b>15%</b>

Account Number	Description	FY 2015	FY2016	FY2017		FY2018	
		Actual	Actual	Budget	Actual	Proposed	
10-530-010	WAGES - PUBLIC WORKS	66,752.23	54,528.04	56,300.00	41,566.86	69,583.86	19%
10-530-015	OVERTIME	4,044.11	6,005.58	4,000.00	2,503.01	5,000.00	20%
10-530-110	PAYROLL TAXES	4,593.33	4,502.84	4,650.00	3,184.99	5,705.67	19%
10-530-115	TMRS	1,867.72	1,244.62	1,950.00	1,316.97	2,356.85	17%
10-530-150	EMPLOYEE INSURANCE	3,962.72	4,563.09	7,850.00	5,910.88	9,365.26	16%
10-530-210	OFFICE EXPENSE	0.00	126.94	100.00	77.59	100.00	0%
10-530-220	OFFICE SUPPLIES	218.28	166.18	200.00	35.70	200.00	0%
10-530-240	TELEPHONE	3,032.90	1,785.35	2,150.00	2,152.62	3,000.00	28%
10-530-250	UNIFORMS	3,933.83	5,183.64	4,000.00	1,110.67	3,000.00	-33%
10-530-310	PROPERTY & LIABILITY INSURNACE	5,057.32	5,417.00	4,500.00	4,435.90	4,500.00	0%
10-530-320	WORKERS COMP INSURANCE	2,678.61	1,789.03	2,800.00	(956.04)	3,445.77	19%
10-530-450	EMPLOYEE TRAINING	0.00	1,415.89	1,500.00	(700.00)	500.00	-200%
10-530-610	VEHICLE FUEL	14,766.22	12,849.93	14,000.00	8,481.77	12,000.00	-17%
10-530-620	VEHICLE REPAIR	7,576.42	6,045.28	7,000.00	610.85	7,000.00	0%
10-530-655	REPAIR AND MAINTENANCE	12,393.49	12,163.81	8,000.00	4,349.39	8,000.00	0%
10-530-660	TOOLS	879.10	346.97	3,000.00	106.94	3,000.00	0%
10-530-665	STREET REPAIR	628.00	2,582.09	1,000.00	747.00	1,000.00	0%
10-530-670	GENERAL SUPPLIES	669.79	1,267.86	4,250.00	(192.27)	2,000.00	-113%
10-530-680	LANDSCAPE	0.00	0.00	500.00	0.00	500.00	0%
10-530-690	EQUIPMENT	617.00	0.00	1,000.00	962.89	1,000.00	0%
10-530-791	EQUIPMENT - BIG ITEMS	5,980.00	0.00	6,000.00	0.00	0.00	
10-530-920	MISCELLANEOUS EXPENSE	2,774.04	4,706.23	4,600.00	189.92	1,000.00	-360%
	<b>Public Works Total</b>	<b>142,425.11</b>	<b>126,690.37</b>	<b>139,350.00</b>	<b>75,895.64</b>	<b>142,257.41</b>	<b>2%</b>

Account Number	Description	FY 2015	FY2016	FY2017		FY2018	
		Actual	Actual	Budget	Actual	Proposed	
10-580-010	WAGES - PARK DEPARTMENT	0.00	0.00	27,040.00	16,806.00	26,208.00	-3%
10-580-015	OVERTIME	0.00	0.00	2,000.00	648.00	1,000.00	-50%
10-580-110	PAYROLL TAXES	0.00	0.00	2,222.00	1,335.22	2,004.91	-10%
10-580-150	EMPLOYEE INSURANCE	0.00	0.00	5,300.00	3,828.81	828.17	-84%
10-580-240	TELEPHONE	0.00	0.00	600.00	459.57	600.00	0%
10-580-250	UNIFORMS	0.00	0.00	1,500.00	293.04	500.00	-67%
10-580-320	WORKERS COMP INSURANCE	0.00	0.00	131.00	(44.73)	200.00	53%
10-580-450	EMPLOYEE TRAINING	0.00	0.00	400.00	150.00	400.00	0%
10-580-610	VEHICLE FUEL	0.00	0.00	500.00	0.00	500.00	0%
10-580-655	REPAIR AND MAINTENANCE	0.00	0.00	2,000.00	0.00	2,000.00	0%
10-580-660	TOOLS	0.00	0.00	2,000.00	0.00	2,000.00	0%
10-580-670	CITY PARK SUPPLIES	0.00	0.00	8,000.00	673.62	8,000.00	0%
10-580-690	PARK EQUIPMENT	0.00	0.00	10,000.00	5,521.95		-100%
10-580-695	PARK- CHRISTMAS	0.00	0.00	6,000.00	965.72	6,000.00	0%
10-580-791	PARK GRANT ITEMS	0.00	0.00	75,000.00	127,139.38		-100%
	<b>Parks Total</b>	<b>0.00</b>	<b>0.00</b>	<b>142,693.00</b>	<b>157,776.58</b>	<b>50,241.08</b>	<b>-65%</b>

Account Number	Description	FY 2015	FY2016	FY2017		FY2018	
		Actual	Actual	Budget	Actual	Proposed	
12-400-080	BANK INTEREST	0.00	1,001.71	50.00	107.21	150.00	2.00
12-400-095	MISC INCOME	0.00	0.00	0.00	6.00	0.00	
12-400-100	MUNICIPAL DEVELOPMENT DISTRICT	90,831.35	98,669.56	0.00	3,499.79	0.00	
12-400-110	SALES TAX	0.00	50,512.23	158,000.00	205,278.43	300,000.00	90%
	<b>Revenue Total</b>	<b>90,831.35</b>	<b>150,183.50</b>	<b>158,050.00</b>	<b>208,891.43</b>	<b>300,150.00</b>	<b>90%</b>
12-500-010	WAGES - MDD	65,419.88	73,990.92	34,582.00	11,891.75	0.00	-100%
12-500-050	PAYROLL TAXES	969.59	166.27	2,650.00	799.78	0.00	-100%
12-500-115	TMRS	2,262.56	844.40	970.00	292.83	0.00	-100%
12-500-150	EMPLOYEE INSURANCE	13,053.88	4,870.33	5,300.00	16.92	0.00	-100%
12-500-220	OFFICE SUPPLIES	0.00	2,584.08	750.00	334.07	500.00	-33%
12-500-230	MEMBERSHIP/DUES	0.00	0.00	5,060.00	222.52	5,000.00	-1%
12-500-231	NEWS PUBLICATIONS/SUBSCRIPTION	0.00	0.00	275.00	329.00	500.00	82%
12-500-240	TELEPHONE	0.00	1,033.75	0.00	1,717.94	2,000.00	
12-500-270	IT SERVICES	0.00	611.96	710.00	360.00	0.00	-100%
12-500-320	WORKERS COMP INSURANCE	374.10	7,491.14	300.00	155.89	0.00	-100%
12-500-400	FACILITY & OVERHEAD COST TO GF	0.00	1,975.00	30,068.00	30,068.00	32,175.42	7%
12-500-410	ENGINEERING	0.00	0.00	20,000.00	0.00	20,000.00	0%
12-500-420	LEGAL	0.00	0.00	4,000.00	1,050.00	4,000.00	0%
12-500-450	TRAINING/CONFERENCE/TRAVEL	0.00	0.00	10,000.00	974.04	8,000.00	-20%
12-500-475	CONSULTING/PLANNING	0.00	0.00	30,000.00	49,060.76	30,000.00	0%
12-500-476	ADVERTISING	0.00	0.00	6,000.00	2,621.37	3,000.00	-50%
12-500-477	FACADE GRANTS	0.00	0.00	15,000.00	0.00	15,000.00	0%
12-500-478	TRAFFIC STUDY	0.00	0.00	3,000.00	0.00	3,000.00	0%
	<b>Expense Total</b>	<b>82,080.01</b>	<b>93,567.85</b>	<b>168,665.00</b>	<b>99,894.87</b>	<b>123,175.42</b>	<b>-27%</b>

Account Number	Description	FY 2015	FY2016	FY2017		FY2018	
		Actual	Actual	Budget	Actual	Proposed	
14-400-010	STREET MAINTENANCE TAX	140,647.93	150,205.71	158,333.00	131,030.31	166,667.00	5%
14-400-080	INTEREST INCOME	120.12	136.44	100.00	125.84	150.00	50%
	<b>Revenue Total</b>	<b>140,768.05</b>	<b>150,342.15</b>	<b>158,433.00</b>	<b>131,156.15</b>	<b>166,817.00</b>	<b>5%</b>
14-500-100	STREET REPAIR	98,764.63	0.00	170,000.00	178,201.00	150,000.00	-12%
14-500-410	PROFESSIONAL - ENGINEERING	0.00	17,563.46	15,000.00	2,144.48	16,817.00	12%
14-500-920	MISCELLANEOUS EXPENSE	0.00	0.00	500.00	0.00		-100%
	<b>Expense Total</b>	<b>98,764.63</b>	<b>17,563.46</b>	<b>185,500.00</b>	<b>180,345.48</b>	<b>166,817.00</b>	<b>-10%</b>

Account Number	Description	FY 2015	FY2016	FY2017		FY2018	
		Actual	Actual	Budget	Actual	Proposed	
20-400-010	AD VALORUM TAXES - CURRENT	18,523.96	18,705.76	18,086.00	17,742.40	18,735.80	4%
20-400-025	AD VALORUM TAXES - PEN & INT	377.93	309.94	350.00	380.47	350.00	0%
20-400-080	INTEREST INCOME	0.00	10.94	10.00	24.01	30.00	200%
	<b>Revenue Total</b>	<b>18,901.89</b>	<b>19,026.64</b>	<b>18,446.00</b>	<b>18,146.88</b>	<b>19,115.80</b>	<b>4%</b>
20-800-800	BOND OBLIG 2003 SERIES - PRIN	25,681.00	27,152.00	16,000.00	16,000.00	17,000.00	6%
20-800-810	BOND OBLIG 2003 SERIES - INT	4,842.57	3,552.40	1,736.00	1,735.80	1,735.80	0%
20-800-820	BOND OBLIG 2003 SERIES - ADMIN	350.00	350.00	350.00	350.00	350.00	0%
20-800-830	LEASE PROCEED (TRANSFER OUT)	0.00	0.00	10,508.00	10,508.00	26,598.74	153%
	<b>Expense Total</b>	<b>30,873.57</b>	<b>31,054.40</b>	<b>28,594.00</b>	<b>28,593.80</b>	<b>45,684.54</b>	<b>60%</b>

Account Number	Description	FY 2015	FY2016	FY2017		FY2018	
		Actual	Actual	Budget	Actual	Proposed	
25-400-080	INTEREST	0.00	0.40	0.00	1.15		
25-410-210	COURTHOUSE SECURITY FEES	924.05	1,577.75	1,200.00	993.25		(1.00)
	<b>Revenue Total</b>	<b>924.05</b>	<b>1,578.15</b>	<b>1,200.00</b>	<b>994.40</b>	<b>0.00</b>	<b>(1.00)</b>
25-900-100	ALARM SERVICES	54.00	378.00	650.00	432.00		(1.00)
25-900-920	MISCELLANEOUS EXPENSE	0.00	492.00	550.00	0.00		(1.00)
	<b>Exepnse Total</b>	<b>54.00</b>	<b>870.00</b>	<b>1,200.00</b>	<b>432.00</b>	<b>0.00</b>	<b>(1.00)</b>
35-400-080	INTEREST	0.00	0.69	0.00	2.13		
35-410-270	STATE COURT COST - TECH FEE	1,256.13	2,103.67	1,500.00	1,324.30		(1.00)
	<b>Revenue Total</b>	<b>1,256.13</b>	<b>2,104.36</b>	<b>1,500.00</b>	<b>1,326.43</b>	<b>0.00</b>	<b>(1.00)</b>
35-900-100	ANNUAL SOFTWARE MAINTENANCE	0.00	0.00	1,500.00	0.00		(1.00)
	<b>Expense Total</b>	<b>0.00</b>	<b>0.00</b>	<b>1,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1.00)</b>



Account Number	Description	FY 2015	FY2016	FY2017		FY2018	
		Actual	Actual	Budget	Actual	Proposed	
40-400-080	INTEREST INCOME	283.48	343.52	500.00	118.86	250.00	-50%
40-400-095	MISC INCOME	2.50	24,838.09	2,000.00	7,187.58	2,000.00	0%
40-400-125	NSF CHECK FEE	544.65	347.83	500.00	175.00	250.00	-50%
40-400-505	SALES TAX INCOME	0.00	0.00	15,000.00	13,575.92	16,000.00	7%
40-400-510	WATER SALES	475,893.54	479,668.81	495,000.00	386,820.72	467,200.92	-6%
40-400-520	SEWER SALES	178,042.95	179,552.55	182,000.00	145,238.56	180,000.00	-1%
40-400-530	PENALTIES	13,733.11	8,968.63	11,000.00	4,377.86	6,000.00	-45%
40-400-540	OPER & MAINTENANCE	22,719.00	22,833.00	23,000.00	18,690.03	23,000.00	0%
40-400-550	GARBAGE SALES	237,702.72	245,908.21	245,000.00	213,609.06	256,330.00	5%
40-400-555	OVERPAYMENT	0.00	0.00	1,500.00	3,028.66	2,000.00	33%
40-400-560	NEW WATER HOOKUP FEES	1,141.35	3,011.70	1,500.00	5,999.42	3,000.00	100%
40-400-565	NEW SEWER HOOKUP FEES	0.00	0.00	1,200.00	0.00	1,200.00	0%
40-400-570	RECONNECTIONS	3,950.00	3,475.00	6,000.00	2,779.72	4,000.00	-33%
40-400-590	WATER DEPOSITS	0.00	0.00	10,000.00	13,150.00	10,000.00	0%
40-400-592	GREASE TRAP PERMITS	0.00	0.00	500.00	0.00	500.00	0%
40-400-595	ADJUSTMENTS	3,656.08	1,797.38	2,800.00	797.21	2,800.00	0%
		937,669.38	970,744.72	997,500.00	815,548.60	974,530.92	-2%

Account Number	Description	FY 2015	FY2016	FY2017		FY2018	
		Actual	Actual	Budget	Actual	Proposed	
40-540-010	WAGES	48,858.91	95,984.10	103,400.00	58,017.97	120,640.06	0.17
40-540-015	OVERTIME	2,909.76	7,000.75	6,000.00	4,013.06	5,000.00	(0.17)
40-540-110	PAYROLL TAXES	3,227.38	7,611.40	8,375.00	4,559.08	9,840.96	0.18
40-540-115	TMRS	440.58	1,479.48	3,460.00	1,870.17	4,065.03	0.17
40-540-150	EMPLOYEE INSURANCE	7,221.50	15,392.01	16,000.00	8,895.46	9,365.26	(0.41)
40-540-210	OFFICE EXPENSE	2,615.62	3,009.31	1,400.00	173.04	800.00	(0.43)
40-540-220	OFFICE SUPPLIES	259.73	0.00	0.00	0.00		
40-540-230	DUES AND SUBSCRIPTIONS	2,221.15	1,641.90	2,500.00	1,445.00	2,000.00	(0.20)
40-540-240	TELEPHONE	3,997.58	3,700.98	3,500.00	1,457.33	2,000.00	(0.43)
40-540-260	POSTAGE	2,437.01	2,829.86	2,200.00	1,980.34	2,200.00	0.00
40-540-270	TECHNOLOGY/SOFTWARE UPGRADES	0.00	3,285.00	6,000.00	742.50	3,200.00	(0.47)
40-540-280	RETURNED CHECK	125.83	0.00	300.00	0.00	300.00	0.00
40-540-281	DEPOSIT REFUND	421.32	0.00	4,000.00	3,574.57	4,000.00	0.00
40-540-284	APPLIED DEPOSIT REIMBURSEMENT	0.00	0.00	5,000.00	5,665.47	6,000.00	0.20
40-540-290	UTILITIES	61,848.22	66,868.83	65,000.00	48,409.54	65,000.00	0.00
40-540-310	PROPERTY & LIABILITY INSURANCE	6,523.30	7,160.00	6,000.00	5,140.97	6,000.00	0.00
40-540-320	WORKERS COMP INSURANCE	1,394.14	2,909.55	4,300.00	(2,048.66)	5,000.00	0.16
40-540-400	PROFESSIONAL FEES	3,975.00	0.00	1,000.00	0.00	1,000.00	0.00
40-540-410	LEGAL & PROFESSIONAL - ENGINEE	0.00	0.00	1,000.00	0.00	1,000.00	0.00
40-540-411	PERMITS & INSPECTIONS	3,432.00	3,233.18	4,500.00	1,553.30	2,500.00	(0.44)
40-540-450	EMPLOYEE TRAINING & LICENSING	948.00	303.00	1,000.00	0.00	1,000.00	0.00
40-540-455	CRWA MEETING REIMBURSEMENT	150.00	240.00	200.00	90.00	240.00	0.20
40-540-460	AUDIT EXPENSE	9,250.00	9,250.00	9,250.00	9,300.00	9,300.00	0.01
40-540-470	BANK SERVICE CHARGES	0.00	0.00	250.00	0.00	0.00	(1.00)
40-540-471	PAYCLIX EXPENSE	133.23	3,602.56	2,500.00	2,608.01	2,800.00	0.12
40-540-490	ADS	76.98	237.60	200.00	157.98	200.00	0.00
40-540-610	VEHICLE FUEL	0.00	0.00	500.00	0.00	500.00	0.00
40-540-620	VEHICLE REPAIR	289.72	866.00	500.00	0.00	500.00	0.00
40-540-710	GARBAGE COLLECTION EXPENSE	217,663.72	224,071.04	220,000.00	175,727.09	210,872.51	(0.04)
40-540-720	SALES TAX EXPENSE	0.00	0.00	15,000.00	11,915.24	16,000.00	0.07
40-540-810	SUPPLIES AND REPAIRS	31,523.51	62,611.72	50,000.00	45,242.82	55,000.00	0.10
40-540-820	WWTP OPERATION	72,434.45	62,453.68	95,000.00	53,977.85	75,000.00	(0.21)
40-540-830	WATER ANALYSIS LAB	3,755.36	6,459.00	4,000.00	3,399.00	4,000.00	0.00
40-540-840	CHEMICALS	7,788.10	8,003.87	8,000.00	7,507.13	9,000.00	0.13
40-540-880	BULK WATER PURCHASE	143,355.20	147,434.37	65,000.00	44,985.56	65,000.00	0.00
40-540-889	WATER PROJECT CONTINGENCY	1,707.50	0.00	2,317.00	0.00		(1.00)

Account Number	Description	FY 2015	FY2016	FY2017		FY2018	
		Actual	Actual	Budget	Actual	Proposed	
40-540-901	WELL PROJECTS	0.26	0.24	0.00	864.90	0.00	
40-540-902	LAND LEASE - Calloway Well	5,000.00	5,000.00	5,000.00	0.00	20,000.00	3.00
40-540-909	C OF O 2011 PRINCIPAL	0.00	0.00	32,000.00	30,000.00	33,000.00	0.03
40-540-910	SARA LOAN PRINCIPAL	0.00	0.06	27,214.00	18,831.82	28,433.15	0.04
40-540-912	C OF O 2011 INTEREST	28,158.03	29,406.30	27,952.00	16,351.40	26,429.00	(0.05)
40-540-913	SARA LOAN INTEREST	21,115.60	19,998.72	18,832.00	27,213.93	17,612.63	(0.06)
40-540-916	BOND ISSUE COST	0.00	83,402.68	0.00	0.00		0.00
40-540-916 -	2016 SERIES BOND PAYMENT	0.00	0.00	60,000.00	60,000.00	60,000.00	0.00
40-540-917	2016 SERIES - INTEREST PAYMENT	0.00	0.00	107,850.00	107,850.00	106,650.00	(0.01)
40-540-918	2016 SERIES BOND - ADMIN FEE	0.00	0.00	0.00	200.00	200.00	0.00
40-540-920	MISCELLANEOUS EXPENSE	7,027.86	781.38	0.00	200.00		0.00
	<b>Total Expenses</b>	<b>702,286.55</b>	<b>886,228.57</b>	<b>996,500.00</b>	<b>761,871.87</b>	<b>991,648.60</b>	<b>(0.00)</b>

Account Number	Description	FY 2015	FY2016	FY2017		FY2018
		Actual	Actual	Budget	Actual	Proposed
41-400-080	INTEREST INCOME	0.00	787.11	500.00	751.70	
	<b>Revenue Total</b>	<b>0.00</b>	<b>787.11</b>	<b>500.00</b>	<b>751.70</b>	<b>0.00</b>
41-500-100	WATER METERS	0.00	0.00	0.00	(5,991.83)	
41-510-100	WATER LINE REPLACEMENT	0.00	0.00	250,000.00	208,043.44	
41-510-115	ENGINEERING - WATER LINE	0.00	0.00	0.00	10,396.33	
41-520-100	WELL #7 PROJECT	0.00	0.00	500,000.00	348,526.98	
41-520-115	ENGINEERING - WATER WELL #7	0.00	0.00	0.00	17,549.30	
	<b>Expense Total</b>	<b>0.00</b>	<b>0.00</b>	<b>750,000.00</b>	<b>578,524.22</b>	<b>0.00</b>

<b>Account Number</b>	<b>Description</b>	<b>FY 2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Budget</b>	<b>FY2017 Actual</b>	<b>FY2018 Proposed</b>
50-400-080	INTEREST INCOME	32.50	27.17	16.00	16.23	
50-400-585	WATER IMPACT FEES	17,374.05	6,029.85	0.00	158.16	
51-400-080	INTEREST INCOME	17.28	34.41	16.00	31.95	
51-400-580	SEWER IMPACT FEES	25,122.82	1,323.27	1,500.00	32.43	

Account Number	Description	FY 2015	FY2016	FY2017		FY2018
		Actual	Actual	Budget	Actual	Proposed
10-400-010	AD VALORUM TAXES - CURRENT	160,131.25	175,715.72	191,943.00	178,340.20	
10-400-015	AD VALORUM TAXES - DELINQUENT	3,551.00	2,525.84	5,000.00	3,519.45	
10-400-020	AD VALORUM TAXES - ATT FEES	1,272.09	761.87	1,200.00	709.80	
10-400-025	AD VALORUM TAXES - PEN & INT	2,038.53	2,365.92	2,000.00	2,813.22	
10-400-030	AD VALORUM TAXES - TAX CERT	60.00	210.00	125.00	50.00	
10-400-050	PARK USE INCOME	2,335.50	7,648.03	5,000.00	3,592.53	
10-400-060	FOOD LICENSE INCOME	9,140.00	10,120.00	10,000.00	10,275.00	
10-400-065	PERMITS	35,080.81	72,624.79	50,000.00	42,015.20	
10-400-066	VARIANCE, ZONING, SUP REQUEST	0.00	300.00	300.00	350.00	
10-400-071	CONTRACTOR REGISTRATION	4,903.65	4,575.00	4,000.00	3,300.00	
10-400-080	INTEREST INCOME	2,136.36	791.13	750.00	373.30	
10-400-090	RESTITUTION	2,120.00	150.00	300.00	0.00	
10-400-095	MISC INCOME	27,877.70	6,719.30	3,000.00	(1,973.69)	
10-400-110	STATE SALES TAX	562,591.70	600,822.87	646,000.00	524,121.22	
10-400-115	PROPERTY RELEIF SALES TAX	140,647.93	150,205.72	158,333.00	131,030.31	
10-400-120	MIXED BEVERAGE TAX	458.59	12,354.90	16,000.00	11,165.72	
10-400-125	NSF CHECK FEE	25.00	25.00	100.00	25.00	
10-500-010	WAGES - CODE ENFORCEMENT	14,266.66	10,008.24	16,068.00	9,332.85	
10-500-110	SOCIAL SECURITY	1,073.90	685.07	1,230.00	713.96	
10-500-115	TMRS	650.94	164.43	508.00	280.87	
10-500-150	EMPLOYEE INSURANCE	1,321.50	299.80	85.00	35.72	
10-500-210	OFFICE EXPENSE	0.00	0.00	200.00	100.21	
10-500-230	DUES AND SUBSCRIPTIONS	0.00	128.00	200.00	100.00	
10-500-240	TELEPHONE	0.00	0.00	300.00	0.00	
10-500-250	UNIFORMS	0.00	159.49	200.00	181.00	
10-500-270	TECHNOLOGY/SOFTWARE UPGRADES	37.99	5,810.29	5,800.00	33.99	
10-500-271	MEDIA	383.40	0.00	500.00	0.00	
10-500-300	CONTRACT SERVICES - BV	25,468.89	43,428.47	30,000.00	14,694.94	
10-500-320	WORKERS COMP INSURANCE	0.00	104.64	150.00	(51.22)	
10-500-410	LEGAL & PROFESSIONAL - ENGINEE	83,145.07	32,610.81	50,000.00	23,397.88	
10-500-420	LEGAL & PROFESSIONAL - LEGAL	3,226.84	0.00	3,000.00	0.00	
10-500-425	MUNI CODES	550.00	1,749.66	4,500.00	0.00	
10-500-450	EMPLOYEE TRAINING	0.00	0.00	1,000.00	509.42	
10-500-610	VEHICLE FUEL	48.02	545.76	300.00	511.49	
10-500-620	VEHICLE REPAIR	35.95	0.00	500.00	405.82	

Account Number	Description	FY 2015	FY2016	FY2017	FY2018
		Actual	Actual	Budget	Actual
10-510-010	WAGES - GENERAL	114,121.96	129,820.04	150,692.00	109,947.91
10-510-020	CAR/ PHONE ALLOWANCE	0.00	2,284.65	6,600.00	5,330.85
10-510-110	PAYROLL TAXES	6,871.51	10,668.81	11,350.00	7,492.50
10-510-115	TMRS	3,085.93	3,945.17	4,620.00	3,316.58
10-510-150	EMPLOYEE INSURANCE	10,762.57	11,899.08	13,100.00	11,269.58
10-510-210	OFFICE EXPENSE	3,602.96	2,343.22	3,000.00	1,147.89
10-510-212	OFFICE EQUIPMENT RENTALS	3,778.48	9,575.52	8,000.00	5,491.15
10-510-215	OFFICE CLEANING	5,456.79	8,345.00	7,000.00	4,488.47
10-510-220	OFFICE SUPPLIES	2,493.21	4,957.29	3,000.00	1,313.80
10-510-230	DUES AND SUBSCRIPTIONS	4,238.57	5,001.06	4,000.00	728.00
10-510-240	TELEPHONE	8,965.28	20,398.66	9,000.00	7,858.19
10-510-250	UNIFORMS	2,169.56	3,286.65	2,000.00	936.60
10-510-260	POSTAGE	2,201.63	2,174.16	2,000.00	353.43
10-510-270	TECHNOWLEDGE/SOFTWARE UPGRADES	17,184.21	29,886.69	28,000.00	15,029.58
10-510-290	UTILITIES	8,219.77	9,155.23	7,500.00	5,628.95
10-510-310	PROPERTY & LIABILITY INSURANCE	2,311.31	2,488.00	2,836.00	4,783.95
10-510-320	WORKERS COMP INSURANCE	1,433.46	250.32	500.00	(167.66)
10-510-330	BONDING	0.00	0.00	100.00	0.00
10-510-420	LEGAL & PROFESSIONAL - LEGAL	13,118.53	21,636.11	18,000.00	10,290.41
10-510-421	LEGAL & PROFESSIONAL - COLLECT	676.60	905.15	2,000.00	326.86
10-510-435	FOOD LICENSE EXPENSE	3,200.00	6,700.00	5,750.00	4,725.00
10-510-450	EMPLOYEE TRAINING	9,108.70	9,672.26	9,500.00	6,005.18
10-510-451	WCAD COLLECTION FEE	7,448.00	8,064.00	6,250.00	1,775.00
10-510-452	WCAC QUARTERLY PAYMENT	3,528.68	3,548.96	3,800.00	4,144.44
10-510-460	AUDIT EXPENSE	9,250.00	9,250.00	9,300.00	9,300.00
10-510-465	ELECTION EXPENSE	590.27	673.63	4,500.00	1,346.56
10-510-470	BANK SERVICE CHARGES	6,306.71	3,774.08	4,000.00	2,988.99
10-510-475	CONTRACT LABOR	0.00	2,100.00	2,500.00	0.00
10-510-476	CONTRACT SERVICES - CSI	410.00	100.00	200.00	150.00
10-510-490	ADS	131.50	559.92	750.00	72.00
10-510-495	ALARM SERVICES	540.00	378.00	500.00	0.00
10-510-610	VEHICLE FUEL	768.19	0.00	250.00	14.00
10-510-620	VEHICLE REPAIR	7.50	19.19	50.00	0.00
10-510-670	GENERAL SUPPLIES	1,614.87	454.41	1,400.00	298.65
10-510-700	LIBRARY DONATION	0.00	0.00	1,000.00	1,000.00
10-510-755	CITY PARK	4,224.24	18,352.79	1,600.00	1,506.61

Account Number	Description	FY 2015	FY2016	FY2017		FY2018
		Actual	Actual	Budget	Actual	Proposed
10-510-920	MISCELLANEOUS EXPENSE	53,137.72	3,406.69	3,000.00	3,196.86	
10-515-010	WAGES - COURT	59,702.17	40,747.30	36,900.00	32,396.07	
10-515-110	PAYROLL TAXES	3,331.69	2,603.85	2,825.00	2,150.19	
10-515-115	TMRS	1,419.98	954.22	1,475.00	1,427.81	
10-515-150	EMPLOYEE INSURANCE	5,034.91	4,113.10	5,300.00	4,507.82	
10-515-210	OFFICE EXPENSE	252.97	184.24	400.00	0.00	
10-515-230	DUES AND SUBSCRIPTIONS	135.00	100.00	300.00	290.00	
10-515-271	TECHNOLOGY/SOFTWARE UPGRADES	2,610.00	2,610.00	2,650.00	2,610.00	
10-515-320	WORKERS COMP INSURANCE	100.45	60.75	100.00	(34.14)	
10-515-415	PROSECUTOR SERVICES	200.00	1,476.13	3,000.00	406.53	
10-515-420	JURY EXPENSE	0.00	0.00	200.00	0.00	
10-515-450	EMPLOYEE TRAINING	2,336.42	815.35	3,200.00	638.00	
10-515-474	OMNI COLLECTION	1,130.59	1,296.00	1,200.00	186.00	
10-515-550	STATE COURT COSTS	22,576.53	39,683.57	45,000.00	24,001.95	
10-520-010	WAGES - POLICE	252,343.42	273,887.31	332,000.00	257,975.95	
10-520-011	CONTRACT LABOR	5,690.00	2,080.00	4,800.00	180.00	
10-520-012	SHIFT DIFFERENTIAL	4,107.08	2,650.00	4,000.00	3,150.00	
10-520-015	OVERTIME	7,694.18	14,650.63	12,000.00	7,400.33	
10-520-020	CELL PHONE ALLOWANCE	3,531.12	2,931.16	2,500.00	1,846.40	
10-520-110	PAYROLL TAXES	16,087.07	21,341.00	26,000.00	19,209.73	
10-520-115	TMRS	7,409.16	8,145.71	10,400.00	8,134.73	
10-520-150	EMPLOYEE INSURANCE	18,747.27	20,115.15	41,300.00	27,468.03	
10-520-160	MEDICAL COST	0.00	0.00	2,500.00	67.00	
10-520-210	OFFICE EXPENSE	1,333.49	2,457.84	2,500.00	765.35	
10-520-220	OFFICE SUPPLIES	565.08	972.88	1,000.00	865.26	
10-520-240	TELEPHONE	1,696.86	3,419.44	3,200.00	3,531.27	
10-520-250	UNIFORMS	1,270.13	207.96	2,040.00	982.98	
10-520-270	TECHNOLOGY/SOFTWARE UPGRADES	17,342.56	18,029.18	20,000.00	12,106.74	
10-520-310	PROPERTY & LIABILITY INSURANCE	9,742.12	9,308.00	7,800.00	6,772.43	
10-520-320	WORKERS COMP INSURANCE	4,384.78	7,036.64	12,500.00	(4,268.05)	
10-520-330	BONDING	350.00	300.00	500.00	200.00	
10-520-400	PROFESSIONAL FEES	1,026.89	907.79	2,000.00	200.00	
10-520-450	EMPLOYEE TRAINING	4,775.08	5,260.65	6,000.00	1,591.92	
10-520-451	LEOSE TRAINING EXPENSE	(35.00)	611.25	1,198.00	535.00	
10-520-477	LAB TEST	225.00	0.00	500.00	0.00	
10-520-479	COPS LVISD CONTRACT PAY	96,110.00	96,544.50	100,000.00	68,945.00	



Account Number	Description	FY 2015	FY2016	FY2017	FY2018
		Actual	Actual	Budget	Actual
10-520-480	EVIDENCE SUPPLIES	0.00	0.00	1,500.00	0.00
10-520-499	ADS - PUBLICATIONS	88.50	378.00	300.00	135.00
10-520-600	VEHICLE PURCHASE	51,404.30	671.46	90,508.00	79,808.22
10-520-610	VEHICLE FUEL	19,126.61	16,907.61	22,000.00	12,571.12
10-520-620	VEHICLE REPAIR	4,124.31	9,173.66	10,000.00	1,380.62
10-520-670	GENERAL SUPPLIES	560.53	723.90	1,000.00	139.34
10-520-690	EQUIPMENT PURCHASES	8,700.39	10,222.95	9,000.00	7,380.00
10-520-910	WCSO DISPATCH	3,000.00	3,000.00	4,000.00	3,000.00
10-520-920	MICELLAENOUS	2,657.65	522.01	700.00	236.37
10-530-010	WAGES - PUBLIC WORKS	66,752.23	54,528.04	56,300.00	41,566.86
10-530-015	OVERTIME	4,044.11	6,005.58	4,000.00	2,503.01
10-530-110	PAYROLL TAXES	4,593.33	4,502.84	4,650.00	3,184.99
10-530-115	TMRS	1,867.72	1,244.62	1,950.00	1,316.97
10-530-150	EMPLOYEE INSURANCE	3,962.72	4,563.09	7,850.00	5,910.88
10-530-210	OFFICE EXPENSE	0.00	126.94	100.00	77.59
10-530-220	OFFICE SUPPLIES	218.28	166.18	200.00	35.70
10-530-240	TELEPHONE	3,032.90	1,785.35	2,150.00	2,152.62
10-530-250	UNIFORMS	3,933.83	5,183.64	4,000.00	1,110.67
10-530-310	PROPERTY & LIABILITY INSURNACE	5,057.32	5,417.00	4,500.00	4,435.90
10-530-320	WORKERS COMP INSURANCE	2,678.61	1,789.03	2,800.00	(956.04)
10-530-450	EMPLOYEE TRAINING	0.00	1,415.89	1,500.00	(700.00)
10-530-610	VEHICLE FUEL	14,766.22	12,849.93	14,000.00	8,481.77
10-530-620	VEHICLE REPAIR	7,576.42	6,045.28	7,000.00	610.85
10-530-655	REPAIR AND MAINTENANCE	12,393.49	12,163.81	8,000.00	4,349.39
10-530-660	TOOLS	879.10	346.97	3,000.00	106.94
10-530-665	STREET REPAIR	628.00	2,582.09	1,000.00	747.00
10-530-670	GENERAL SUPPLIES	669.79	1,267.86	4,250.00	(192.27)
10-530-680	LANDSCAPE	0.00	0.00	500.00	0.00
10-530-690	EQUIPMENT	617.00	0.00	1,000.00	962.89
10-530-791	EQUIPMENT - BIG ITEMS	5,980.00	0.00	6,000.00	0.00
10-530-920	MISCELLANEOUS EXPENSE	2,774.04	4,706.23	4,600.00	189.92
10-580-010	WAGES - PARK DEPARTMENT	0.00	0.00	27,040.00	16,806.00
10-580-015	OVERTIME	0.00	0.00	2,000.00	648.00
10-580-110	PAYROLL TAXES	0.00	0.00	2,222.00	1,335.22
10-580-150	EMPLOYEE INSURANCE	0.00	0.00	5,300.00	3,828.81
10-580-240	TELEPHONE	0.00	0.00	600.00	459.57

Account Number	Description	FY 2015	FY2016	FY2017	FY2018
		Actual	Actual	Budget	Actual
10-580-250	UNIFORMS	0.00	0.00	1,500.00	293.04
10-580-320	WORKERS COMP INSURANCE	0.00	0.00	131.00	(44.73)
10-580-450	EMPLOYEE TRAINING	0.00	0.00	400.00	150.00
10-580-500	CAPITAL OUTLAY- PARK	0.00	0.00	0.00	(5,000.00)
10-580-610	VEHICLE FUEL	0.00	0.00	500.00	0.00
10-580-655	REPAIR AND MAINTENANCE	0.00	0.00	2,000.00	0.00
10-580-660	TOOLS	0.00	0.00	2,000.00	0.00
10-580-670	CITY PARK SUPPLIES	0.00	0.00	8,000.00	673.62
10-580-690	PARK EQUIPMENT	0.00	0.00	10,000.00	5,521.95
10-580-695	PARK- CHRISTMAS	0.00	0.00	6,000.00	5,965.72
10-580-791	PARK GRANT ITEMS	0.00	0.00	75,000.00	127,139.38
12-400-080	BANK INTEREST	0.00	1,001.71	50.00	107.21
12-400-095	MISC INCOME	0.00	0.00	0.00	6.00
12-400-100	MUNICIPAL DEVELOPMENT DISTRICT	90,831.35	98,669.56	0.00	3,499.79
12-400-110	SALES TAX	0.00	50,512.23	158,000.00	205,278.43
12-500-010	WAGES - MDD	65,419.88	73,990.92	34,582.00	11,891.75
12-500-050	PAYROLL TAXES	969.59	166.27	2,650.00	799.78
12-500-115	TMRS	2,262.56	844.40	970.00	292.83
12-500-150	EMPLOYEE INSURANCE	13,053.88	4,870.33	5,300.00	16.92
12-500-220	OFFICE SUPPLIES	0.00	2,584.08	750.00	334.07
12-500-230	MEMBERSHIP/DUES	0.00	0.00	5,060.00	222.52
12-500-231	NEWS PUBLICATIONS/SUBSCRIPTION	0.00	0.00	275.00	329.00
12-500-240	TELEPHONE	0.00	1,033.75	0.00	1,717.94
12-500-270	IT SERVICES	0.00	611.96	710.00	360.00
12-500-320	WORKERS COMP INSURANCE	374.10	7,491.14	300.00	155.89
12-500-400	FACILITY & OVERHEAD COST TO GF	0.00	1,975.00	30,068.00	30,068.00
12-500-410	ENGINEERING	0.00	0.00	20,000.00	0.00
12-500-420	LEGAL	0.00	0.00	4,000.00	1,050.00
12-500-450	TRAINING/CONFERENCE/TRAVEL	0.00	0.00	10,000.00	974.04
12-500-475	CONSULTING/PLANNING	0.00	0.00	30,000.00	49,060.76
12-500-476	ADVERTISING	0.00	0.00	6,000.00	2,621.37
12-500-477	FACADE GRANTS	0.00	0.00	15,000.00	0.00
12-500-478	TRAFFIC STUDY	0.00	0.00	3,000.00	0.00
14-400-010	STREET MAINTENANCE TAX	140,647.93	150,205.71	158,333.00	131,030.31
14-400-080	INTEREST INCOME	120.12	136.44	100.00	125.84
14-500-100	STREET REPAIR	98,764.63	0.00	170,000.00	178,201.00

Account Number	Description	FY 2015	FY2016	FY2017	FY2018
		Actual	Actual	Budget	Actual
14-500-410	PROFESSIONAL - ENGINEERING	0.00	17,563.46	15,000.00	2,144.48
14-500-920	MISCELLANEOUS EXPENSE	0.00	0.00	500.00	0.00
20-400-010	AD VALORUM TAXES - CURRENT	18,523.96	18,705.76	18,086.00	17,742.40
20-400-025	AD VALORUM TAXES - PEN & INT	377.93	309.94	350.00	380.47
20-400-080	INTEREST INCOME	0.00	10.94	10.00	24.01
20-800-800	BOND OBLIG 2003 SERIES - PRIN	25,681.00	27,152.00	16,000.00	16,000.00
20-800-810	BOND OBLIG 2003 SERIES - INT	4,842.57	3,552.40	1,736.00	1,735.80
20-800-820	BOND OBLIG 2003 SERIES - ADMIN	350.00	350.00	350.00	350.00
20-800-830	LEASE PROCEED (TRANSFER OUT)	0.00	0.00	10,508.00	10,508.00
25-400-080	INTEREST	0.00	0.40	0.00	1.15
25-410-210	COURTHOUSE SECURITY FEES	924.05	1,577.75	1,200.00	993.25
25-900-100	ALARM SERVICES	54.00	378.00	650.00	432.00
25-900-920	MISCELLANEOUS EXPENSE	0.00	492.00	550.00	0.00
35-400-080	INTEREST	0.00	0.69	0.00	2.13
35-410-270	STATE COURT COST - TECH FEE	1,256.13	2,103.67	1,500.00	1,324.30
35-900-100	ANNUAL SOFTWARE MAINTENANCE	0.00	0.00	1,500.00	0.00
40-400-080	INTEREST INCOME	283.48	343.52	500.00	118.86
40-400-095	MISC INCOME	2.50	24,838.09	2,000.00	7,187.58
40-400-125	NSF CHECK FEE	544.65	347.83	500.00	175.00
40-400-505	SALES TAX INCOME	0.00	0.00	15,000.00	13,575.92
40-400-510	WATER SALES	475,893.54	479,668.81	495,000.00	386,820.72
40-400-520	SEWER SALES	178,042.95	179,552.55	182,000.00	145,238.56
40-400-530	PENALTIES	13,733.11	8,968.63	11,000.00	4,377.86
40-400-540	OPER & MAINTENANCE	22,719.00	22,833.00	23,000.00	18,690.03
40-400-550	GARBAGE SALES	237,702.72	245,908.21	245,000.00	213,609.06
40-400-555	OVERPAYMENT	0.00	0.00	1,500.00	3,028.66
40-400-560	NEW WATER HOOKUP FEES	1,141.35	3,011.70	1,500.00	5,999.42
40-400-565	NEW SEWER HOOKUP FEES	0.00	0.00	1,200.00	0.00
40-400-570	RECONNECTIONS	3,950.00	3,475.00	6,000.00	2,779.72
40-400-590	WATER DEPOSITS	0.00	0.00	10,000.00	13,150.00
40-400-592	GREASE TRAP PERMITS	0.00	0.00	500.00	0.00
40-400-595	ADJUSTMENTS	3,656.08	1,797.38	2,800.00	797.21
40-540-010	WAGES	48,858.91	95,984.10	103,400.00	58,017.97
40-540-015	OVERTIME	2,909.76	7,000.75	6,000.00	4,013.06
40-540-110	PAYROLL TAXES	3,227.38	7,611.40	8,375.00	4,559.08
40-540-115	TMRS	440.58	1,479.48	3,460.00	1,870.17

Account Number	Description	FY 2015	FY2016	FY2017	FY2018
		Actual	Actual	Budget	Actual
40-540-150	EMPLOYEE INSURANCE	7,221.50	15,392.01	16,000.00	8,895.46
40-540-210	OFFICE EXPENSE	2,615.62	3,009.31	1,400.00	0.00
40-540-220	OFFICE SUPPLIES	259.73	0.00	0.00	173.04
40-540-230	DUES AND SUBSCRIPTIONS	2,221.15	1,641.90	2,500.00	1,445.00
40-540-240	TELEPHONE	3,997.58	3,700.98	3,500.00	1,457.33
40-540-260	POSTAGE	2,437.01	2,829.86	2,200.00	1,980.34
40-540-270	TECHNOLOGY/SOFTWARE UPGRADES	0.00	3,285.00	6,000.00	742.50
40-540-280	RETURNED CHECK	125.83	0.00	300.00	0.00
40-540-281	DEPOSIT REFUND	421.32	0.00	4,000.00	3,574.57
40-540-284	APPLIED DEPOSIT REIMBURSEMENT	0.00	0.00	5,000.00	5,665.47
40-540-290	UTILITIES	61,848.22	66,868.83	65,000.00	48,409.54
40-540-310	PROPERTY & LIABILITY INSURANCE	6,523.30	7,160.00	6,000.00	5,140.97
40-540-320	WORKERS COMP INSURANCE	1,394.14	2,909.55	4,300.00	(2,048.66)
40-540-400	PROFESSIONAL FEES	3,975.00	0.00	1,000.00	0.00
40-540-410	LEGAL & PROFESSIONAL - ENGINEE	0.00	0.00	1,000.00	0.00
40-540-411	PERMITS & INSPECTIONS	3,432.00	3,233.18	4,500.00	1,553.30
40-540-450	EMPLOYEE TRAINING & LICENSING	948.00	303.00	1,000.00	0.00
40-540-455	CRWA MEETING REIMBURSEMENT	150.00	240.00	200.00	90.00
40-540-460	AUDIT EXPENSE	9,250.00	9,250.00	9,250.00	9,300.00
40-540-470	BANK SERVICE CHARGES	0.00	0.00	250.00	0.00
40-540-471	PAYCLIX EXPENSE	133.23	3,602.56	2,500.00	2,608.01
40-540-490	ADS	76.98	237.60	200.00	157.98
40-540-610	VEHICLE FUEL	0.00	0.00	500.00	0.00
40-540-620	VEHICLE REPAIR	289.72	866.00	500.00	0.00
40-540-710	GARBAGE COLLECTION EXPENSE	217,663.72	224,071.04	220,000.00	175,727.09
40-540-720	SALES TAX EXPENSE	0.00	0.00	15,000.00	11,915.24
40-540-810	SUPPLIES AND REPAIRS	31,523.51	62,611.72	50,000.00	45,242.82
40-540-820	WWTP OPERATION	72,434.45	62,453.68	95,000.00	53,977.85
40-540-830	WATER ANALYSIS LAB	3,755.36	6,459.00	4,000.00	3,399.00
40-540-840	CHEMICALS	7,788.10	8,003.87	8,000.00	7,507.13
40-540-880	BULK WATER PURCHASE	143,355.20	147,434.37	65,000.00	44,985.56
40-540-889	WATER PROJECT CONTINGENCY	1,707.50	0.00	2,317.00	0.00
40-540-901	WELL PROJECTS	0.26	0.24	0.00	864.90
40-540-902	LAND LEASE	5,000.00	5,000.00	5,000.00	0.00
40-540-909	C OF O 2011 PRINCIPAL	0.00	0.00	32,000.00	30,000.00
40-540-910	SARA LOAN PRINCIPAL	0.00	0.06	27,214.00	18,831.82

Account Number	Description	FY 2015	FY2016	FY2017		FY2018
		Actual	Actual	Budget	Actual	Proposed
40-540-912	C OF O 2011 INTEREST	28,158.03	29,406.30	27,952.00	16,351.40	
40-540-913	SARA LOAN INTEREST	21,115.60	19,998.72	18,832.00	27,213.93	
40-540-916	BOND ISSUE COST	0.00	83,402.68	0.00	60,000.00	
40-540-916 -	2016 SERIES BOND PAYMENT	0.00	0.00	60,000.00	0.00	
40-540-917	2016 SERIES - INTEREST PAYMENT	0.00	0.00	107,850.00	107,850.00	
40-540-918	2016 SERIES BOND - ADMIN FEE	0.00	0.00	0.00	200.00	
40-540-920	MISCELLANEOUS EXPENSE	7,027.86	781.38	0.00	200.00	
41-400-080	INTEREST INCOME	0.00	787.11	500.00	751.70	
41-500-100	WATER METERS	0.00	0.00	0.00	(5,991.83)	
41-510-100	WATER LINE REPLACEMENT	0.00	0.00	250,000.00	208,043.44	
41-510-115	ENGINEERING - WATER LINE	0.00	0.00	0.00	10,396.33	
41-520-100	WELL #7 PROJECT	0.00	0.00	500,000.00	348,526.98	
41-520-115	ENGINEERING - WATER WELL #7	0.00	0.00	0.00	17,549.30	
50-400-080	INTEREST INCOME	32.50	27.17	16.00	16.23	
50-400-585	WATER IMPACT FEES	17,374.05	6,029.85	0.00	158.16	
51-400-080	INTEREST INCOME	17.28	34.41	16.00	31.95	
51-400-580	SEWER IMPACT FEES	25,122.82	1,323.27	1,500.00	32.43	
Expenses						
Revenues						