

City of La Vernia

Operating Budget



Fiscal Year

October 2017-2018

PROPERTY TAX SUMMARY

This budget will raise more total property taxes than last year's budget by an amount of \$ 6,647.10 which is 2.6 % increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$ 6,050.13.

Notice of Proposed Tax Rate proposes to use revenue attributable to the tax rate increase for the purpose of funding of an additional police officer and purchase of capital equipment for Public Works.

| | |
|-----------------------|-------|
| Last Year's Tax Rate: | .1999 |
| Effective Tax Rate: | .1950 |
| Rollback Tax Rate: | .3719 |
| Adopted Tax Rate: | .1999 |

Budget Roll Call Vote:

The following is the record roll call vote by each member on the adoption of the FY 2017-18 budget:

For: Eloi Cormier, Jay Hennette, Martin Poore and Dianell Recker
Against: None
Present and not voting: None
Absent: Mark Doege

Property Tax Roll Call Vote:

The following is the record roll call vote by each member on the adoption of the FY 2017-18 tax rate:

For: Eloi Cormier, Jay Hennette, Martin Poore and Dianell Recker
Against: None
Present and not voting: None
Absent: Mark Doege

CITY OF LA VERNIA, TEXAS

ANNUAL BUDGET

FISCAL YEAR 2016-17
OCTOBER 1, 2016 – SEPTEMBER 30, 2017

Robert Gregory
Mayor

Eloi Cormier
Mayor Pro Tem

COUNCILMEMBERS

Jay Hennette
Mark Doege

Martin Poore
Dianell Recker

CITY STAFF

Yvonne Griffin

City Administrator

Bruce Ritchey

Police Chief

Brittani Porter

City Secretary

David Mahula

Public Works Director

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ORDINANCE NO. 091417-01

AN ORDINANCE OF THE CITY OF LA VERNIA, TEXAS ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017 AND ENDING SEPTEMBER 30, 2018; AND OTHER MATTERS IN CONNECTION THEREWITH.

WHEREAS, the City Administrator of the City of La Vernia, Texas (herein the "City") has submitted to the City Council a proposed budget of the revenues of said City and the expenditures/expenses of conducting the affairs thereof;

WHEREAS, the City Council has received said City Administrator's proposed budget, a copy of which proposed budget and all supporting schedules have been filed with the City Secretary pursuant to Local Government Code §102.005; and

WHEREAS, the Council set September 14, 2017 as the date for the public hearings thereon and caused notice of such public hearings to be given by the La Vernia News pursuant to LGC §102.006; and

WHEREAS, the public hearings were held on said dates and all persons were afforded an opportunity to appear and object to any or all items and estimates in the proposed budgets; and

WHEREAS, pursuant to LGC §102.007, the City Council, by passage of the Budget Ordinance shall adopt the budget for the ensuing fiscal year and appropriate such sums of money as the Council deems necessary to defray all expenditures of the City during the 2017 – 2018 budget year.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LA VERNIA, TEXAS, THAT:

Section 1. Budget

A.) The City hereby approves and adopts the budget, attached as Exhibit A, in all respects as the City's annual budget for the fiscal year beginning October 1, 2017 and ending September 30, 2018.

B.) The City Administrator may move funds within departmental accounts but budget adjustments between departmental accounts must be approved by the City Council by Ordinance.

C.) In accordance to LGC §102.008(a), the adopted budget shall be filed with the City Secretary; and a copy of the adopted budget including the cover page shall be posted on the City's website.

Section 2. Severability

If any provision of this Ordinance or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Ordinance and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City hereby declares that this Ordinance would have been enacted without such invalid provision.

Section 3. Conflict of Ordinances


Ordinances or parts of Ordinances in conflict herewith are hereby repealed, and are no longer of any force and effect.

Section 4. Effective Date


This ordinance shall take effect on the first day of October, 2017.

PASSED, APPROVED AND APPROVED this 14th day of September, 2017 and recorded as follows:

| | FOR | AGAINST | ABSTAIN |
|-----------------------------|-----|---------|---------|
| Mayor Robert Gregory | | | |
| Councilman Eloi Cormier | ✓ | | |
| Councilman Mark Doege | | | |
| Councilwoman Dianell Recker | ✓ | | |
| Councilman Jay Hennette | ✓ | | |
| Councilman Martin Poore | ✓ | | |



Robert Gregory
Mayor, City of La Vernia

ATTEST:


Britani Porter,
City Secretary, City of La Vernia



ORDINANCE NO. 091417-02

**AN ORDINANCE LEVYING A TAX RATE
FOR THE CITY OF LA VERNIA FOR TAX YEAR 2017**

NOW THEREFORE: BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LA VERNIA, TEXAS:

THE CITY COUNCIL OF LA VERNIA, TEXAS DOES HEREBY ADOPT THE FOLLOWING TAX RATE PER \$100 VALUATION FOR THE TAX YEAR 2017 AS FOLLOWS:

| | |
|--------------|--|
| .1826 | FOR THE PURPOSE OF MAINTENANCE AND OPERATION |
| .0173 | FOR THE PAYMENT OF PRINCIPAL AND INTEREST ON DEBT |
| .1999 | TOTAL TAX RATE |

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE WILSON COUNTY APPRAISAL DISTRICT IS HEREBY AUTHORIZED TO ASSESS AND COLLECT THIS TAX FOR THE CITY OF LA VERNIA ON THIS 14th DAY OF SEPTEMBER 2017.



Robert Gregory
Mayor, City of La Vernia

ATTEST:



Brittani Porter
City Secretary



BUDGET LETTER

September 14,2017

Mayor & City Council
City of La Vernia

Subject: FY 2017-18 City Budget

We are pleased to present to the City Council and citizens of La Vernia the FY 2018 Operating Budget. The Budget has been developed with the goal of providing quality services and; maintaining the quality of life for the citizens of the City through efficient fiscal and personnel management.

The General Fund is balanced and has increased by 2% over the last year. There are increases in property taxes, sales tax and permits. This budget has budgeted for increase to sales tax with new retail that should be completed this year. There is one new fulltime position that will become the School Resource Officer (SRO). This budget includes a capital budget to include the purchase of a excavator and funds for building redo.

The Utility Fund is a balanced budget with a slight increase. There were no increased fees to commercial or residents in this budget as well as no new personnel. There was a budget line item to include a new elevated water tower to be funded in the Water Capital Budget.

The MDD's is budgeted to pay an annual fee to the City to offset their expenses to include rent, overhead and bookkeeping. This is part of the interlocal agreement between the City of La Vernia and the Municipal Development District.

Personnel expenses include a 5% cost of living increase for all employees and minimal changes to insurance.

Overall, every effort has been made within the Proposed Budget to allocate resources in a sound manner that enables the effective delivery of municipal service for the safety, health and welfare of the citizens of the City of La Vernia.

Yvonne Griffin
City Administrator

GENERAL FUND

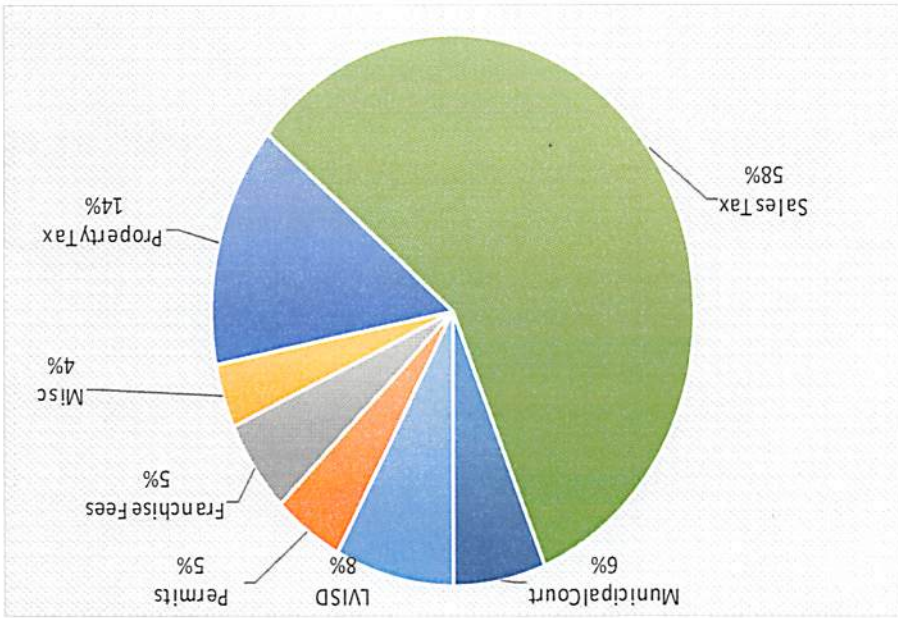


General Fund (10)

Revenue

| 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 | 204,640.23 |
| 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 |
| New | LVISD SRO OFFICER | 0.00 | 0.00 | 0.00 | 0.00 | 59,000.00 |
| 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 |
| 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 |
| Total | | 1,280,021.92 | 1,410,316.44 | 1,429,937.00 | 1,199,384.79 | 1,550,393.39 |

GF Revenue Summary Break down



The following information shows that Sales Tax (58%) is the largest revenue source for General Fund followed by Property Tax (14%). About 20% of the sales tax collection is used for Property Tax Relief. COPS LVISD is based on reimbursement from the LV School District. Other includes park rentals, check fees, interest to name a few.

Sales Tax Break down and History

State Sales and Use Tax is imposed on all retail sales, leases and rentals of most goods, as well as taxable services.

Texas cities, counties, and special purpose districts have the option of imposing an additional local sales tax for a combined total of state and local taxes of 8 ¼% (.0825)

The State Comptroller collects all sales taxes. The Comptroller then remits to the city its portion of the taxes with the exception of an administrative cost of 2%. The following chart shows the breakdown of the 8.25% sales tax the consumer pays:

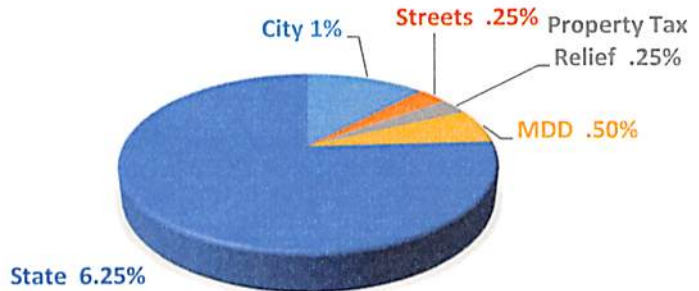
Example:

Item Cost: \$100.00
 Total Cost w/tax: \$108.25

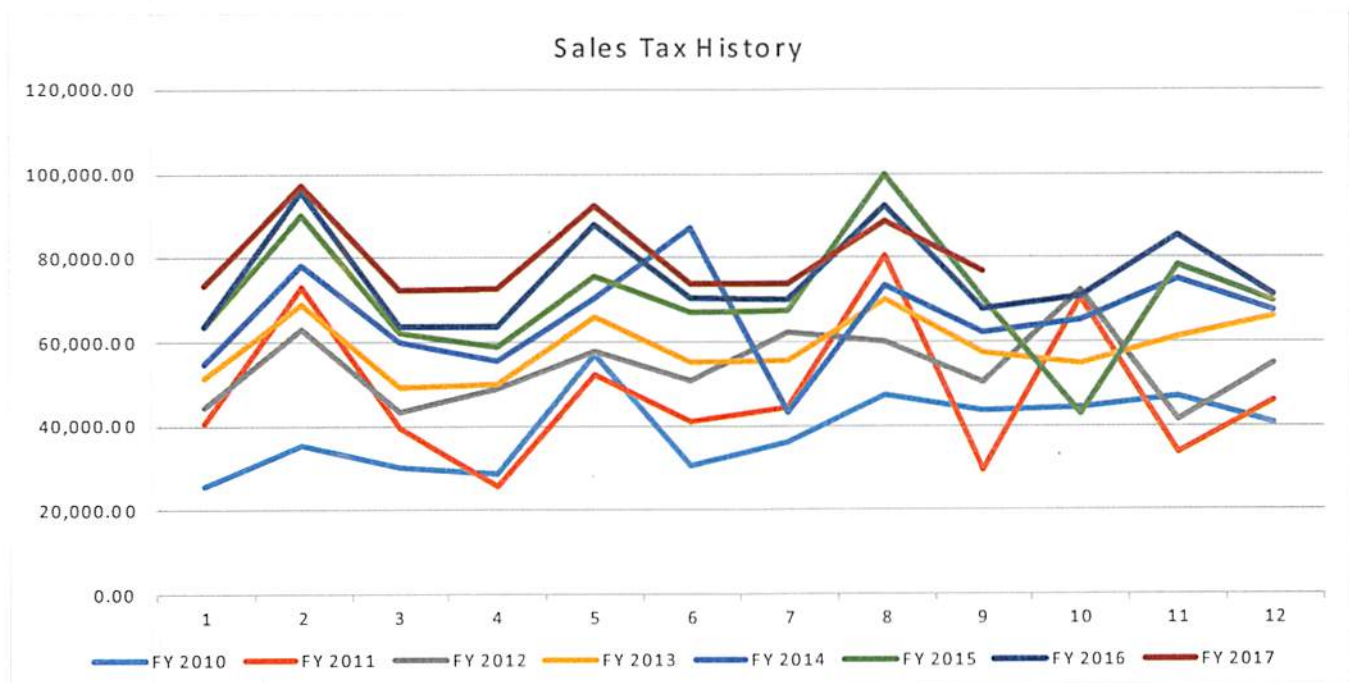
The breakdown would be

| | |
|-----------------|---------|
| State | \$ 6.25 |
| City | \$ 1.00 |
| Streets | \$.25 |
| Property Relief | \$.25 |
| MDD | \$.50 |

STATE SALES TAX BREAKDOWN

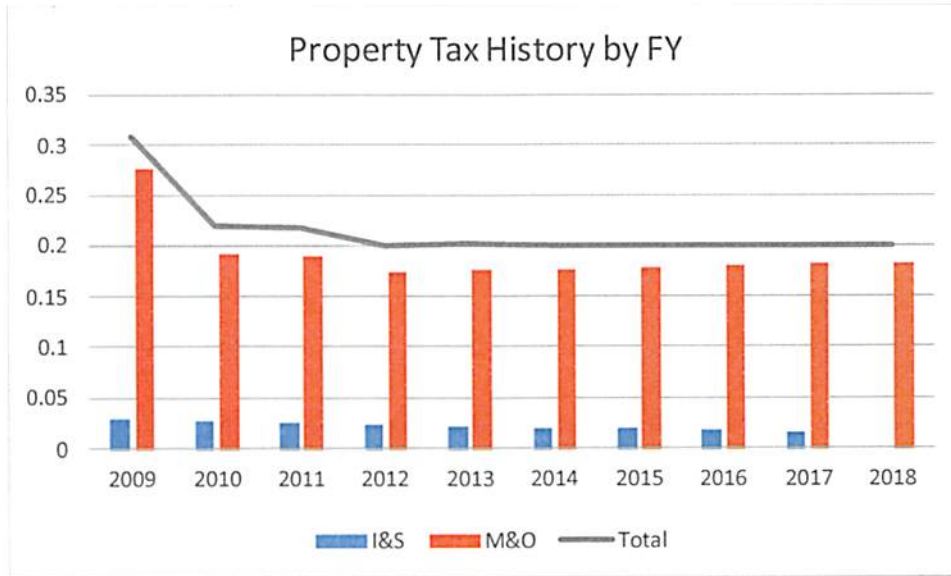


The following shows the city sales tax history since FY 2010:

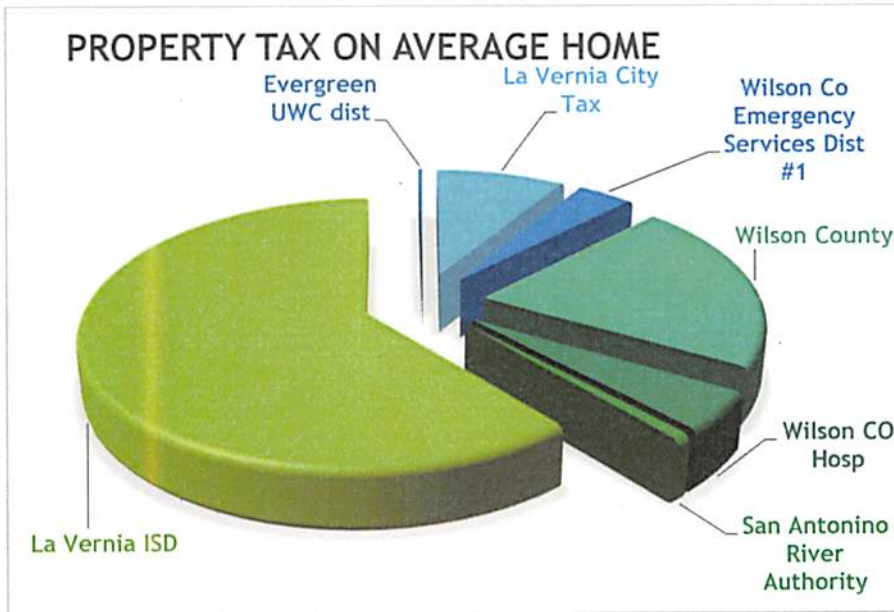


Property Tax History

The following shows property tax history since 2009.



Total Property Tax Breakdown



Expenses

Code Enforcement

Fund Description: This fund provides for contracted inspection services along with a part time code enforcement officer. Funding for City Engineer is also provided in this fund.

| 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 |
| 10-500-110 | SOCIAL SECURITY | 1,073.90 | 685.07 | 1,230.00 | 713.96 | 1,290.66 |
| 10-500-115 | TMRS | 650.94 | 164.43 | 508.00 | 280.87 | 537.00 |
| 10-500-150 | EMPLOYEE INSURANCE | 1,321.50 | 299.80 | 85.00 | 35.72 | 114.00 |
| 10-500-320 | WORKERS COMP INSURANCE | 0.00 | 104.64 | 150.00 | (51.22) | 76.00 |
| Personnel Cost | | 17,313.00 | 11,262.18 | 18,041.00 | 10,312.18 | 18,889.06 |
| 10-500-210 | OFFICE EXPENSE | 0.00 | 0.00 | 200.00 | 100.21 | 200.00 |
| 10-500-230 | DUES AND SUBSCRIPTIONS | 0.00 | 128.00 | 200.00 | 100.00 | 200.00 |
| 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 |
| 10-500-270 | TECHNOLOGY/SOFTWARE UPGRADES | 37.99 | 5,810.29 | 5,800.00 | 33.99 | 5,800.00 |
| 10-500-271 | MEDIA | 383.40 | 0.00 | 500.00 | 0.00 | 250.00 |
| 10-500-300 | CONTRACT SERVICES - BV | 25,468.89 | 43,428.47 | 30,000.00 | 14,694.94 | 30,000.00 |
| 10-500-410 | LEGAL & PROFESSIONAL - ENGINEE | 83,145.07 | 32,610.81 | 50,000.00 | 23,397.88 | 40,000.00 |
| 10-500-420 | LEGAL & PROFESSIONAL - LEGAL | 3,226.84 | 0.00 | 3,000.00 | 0.00 | 1,000.00 |
| 10-500-425 | MUNI CODES | 550.00 | 1,749.66 | 4,500.00 | 0.00 | 3,000.00 |
| 10-500-450 | EMPLOYEE TRAINING | 0.00 | 0.00 | 1,000.00 | 509.42 | 750.00 |
| 10-500-610 | VEHICLE FUEL | 48.02 | 545.76 | 300.00 | 511.49 | 750.00 |
| 10-500-620 | VEHICLE REPAIR | 35.95 | 0.00 | 500.00 | 405.82 | 500.00 |
| Operating Cost | | 112,896.16 | 84,432.48 | 96,500.00 | 39,934.75 | 82,650.00 |
| Code Enforcement Total | | 130,209.16 | 95,694.66 | 114,541.00 | 50,246.93 | 101,539.06 |

Administration

Fund Description: Funds City Administration, City Secretary and Finance functions of the city. The major administration expenses this year will be the personnel cost, legal services for the city and balance payment of the finance software.

| Account Number | Description | FY 2015 Actual | FY2016 Actual | FY2017 Budget | FY2017 Actual | FY2018 Proposed |
|-----------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 10-510-010 | WAGES - GENERAL | 114,121.96 | 129,820.04 | 150,692.00 | 109,947.91 | 154,417.00 |
| 10-510-020 | CAR/ PHONE ALLOWANCE | 0.00 | 2,284.65 | 6,600.00 | 5,330.85 | 6,600.00 |
| 10-510-110 | PAYROLL TAXES | 6,871.51 | 10,668.81 | 11,350.00 | 7,492.50 | 11,820.00 |
| 10-510-115 | TMRS | 3,085.93 | 3,945.17 | 4,620.00 | 3,316.58 | 4,915.00 |
| 10-510-150 | EMPLOYEE INSURANCE | 10,762.57 | 11,899.08 | 13,100.00 | 11,269.58 | 16,983.60 |
| 10-510-320 | WORKERS COMP INSURANCE | 1,433.46 | 250.32 | 500.00 | (167.66) | 450.00 |
| Personnel Cost | | 134,841.97 | 158,617.75 | 186,362.00 | 137,357.42 | 194,735.60 |
| 10-510-210 | OFFICE EXPENSE | 3,602.96 | 2,343.22 | 3,000.00 | 1,147.89 | 3,000.00 |
| 10-510-212 | OFFICE EQUIPMENT RENTALS | 3,778.48 | 9,575.52 | 8,000.00 | 5,491.15 | 8,000.00 |
| 10-510-215 | OFFICE CLEANING | 5,456.79 | 8,345.00 | 7,000.00 | 4,488.47 | 7,000.00 |
| 10-510-220 | OFFICE SUPPLIES | 2,493.21 | 4,957.29 | 3,000.00 | 1,313.80 | 3,000.00 |
| 10-510-230 | DUES AND SUBSCRIPTIONS | 4,238.57 | 5,001.06 | 4,000.00 | 728.00 | 4,000.00 |
| 10-510-240 | TELEPHONE | 8,965.28 | 20,398.66 | 9,000.00 | 7,858.19 | 10,000.00 |
| 10-510-250 | UNIFORMS | 2,169.56 | 3,286.65 | 2,000.00 | 936.60 | 1,000.00 |
| 10-510-260 | POSTAGE | 2,201.63 | 2,174.16 | 2,000.00 | 353.43 | 1,000.00 |
| 10-510-270 | TECHNOLOGY/SOFTWARE UPGRAI | 17,184.21 | 29,886.69 | 28,000.00 | 15,029.58 | 30,000.00 |
| 10-510-290 | UTILITIES | 8,219.77 | 9,155.23 | 7,500.00 | 5,628.95 | 7,500.00 |
| 10-510-310 | PROPERTY & LIABILITY INSURANCE | 2,311.31 | 2,488.00 | 2,836.00 | 4,783.95 | 5,000.00 |
| 10-510-330 | BONDING | 0.00 | 0.00 | 100.00 | 0.00 | 100.00 |
| 10-510-420 | LEGAL & PROFESSIONAL - LEGAL | 13,118.53 | 21,636.11 | 18,000.00 | 10,290.41 | 18,000.00 |
| 10-510-421 | LEGAL & PROFESSIONAL - COLLECT | 676.60 | 905.15 | 2,000.00 | 326.86 | 1,000.00 |
| 10-510-435 | FOOD LICENSE EXPENSE | 3,200.00 | 6,700.00 | 5,750.00 | 4,725.00 | 6,000.00 |
| 10-510-450 | EMPLOYEE TRAINING | 9,108.70 | 9,672.26 | 9,500.00 | 6,005.18 | 9,500.00 |
| 10-510-451 | WCAD COLLECTION FEE | 7,448.00 | 8,064.00 | 6,250.00 | 1,775.00 | 4,000.00 |
| 10-510-452 | WCAC QUARTERLY PAYMENT | 3,528.68 | 3,548.96 | 3,800.00 | 4,144.44 | 5,000.00 |
| 10-510-460 | AUDIT EXPENSE | 9,250.00 | 9,250.00 | 9,300.00 | 9,300.00 | 9,300.00 |
| 10-510-465 | ELECTION EXPENSE | 590.27 | 673.63 | 4,500.00 | 1,346.56 | 3,000.00 |
| 10-510-470 | BANK SERVICE CHARGES | 6,306.71 | 3,774.08 | 4,000.00 | 2,988.99 | 3,500.00 |
| 10-510-475 | CONTRACT LABOR | 0.00 | 2,100.00 | 2,500.00 | 0.00 | 500.00 |
| 10-510-476 | CONTRACT SERVICES - CSI | 410.00 | 100.00 | 200.00 | 150.00 | 200.00 |
| 10-510-490 | ADS | 131.50 | 559.92 | 750.00 | 72.00 | 750.00 |
| 10-510-495 | ALARM SERVICES | 540.00 | 378.00 | 500.00 | 0.00 | 0.00 |
| 10-510-610 | VEHICLE FUEL | 768.19 | 0.00 | 250.00 | 14.00 | 100.00 |
| 10-510-620 | VEHICLE REPAIR | 7.50 | 19.19 | 50.00 | 0.00 | 25.00 |
| 10-510-670 | GENERAL SUPPLIES | 1,614.87 | 454.41 | 1,400.00 | 298.65 | 500.00 |
| 10-510-700 | LIBRARY DONATION | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 10-510-710 | CHILD ADVOCACY | | | | | 5,000.00 |
| 10-510-755 | CITY PARK | 4,224.24 | 18,352.79 | 1,600.00 | 1,506.61 | 0.00 |
| 10-510-900 | CONTINGENCY FUND | | | | | 52,420.33 |
| 10-510-920 | MISCELLANEOUS EXPENSE | 53,137.72 | 3,406.69 | 3,000.00 | 3,196.86 | 4,000.00 |
| Operating Cost | | 174,683.28 | 187,206.67 | 150,786.00 | 94,900.57 | 203,395.33 |
| Administration Total | | 309,525.25 | 345,824.42 | 337,148.00 | 232,257.99 | 398,130.93 |

Municipal Court

Fund Description: Maintains the Municipal Court program, to include funding Municipal Judge, Prosecutor and Court Clerk. State Court cost are funding in this fund which are awash with the court revenues.

| Account Number | Description | FY 2015 Actual | FY2016 Actual | FY2017 Budget | FY2017 Actual | FY2018 Proposed |
|----------------|------------------------------|------------------|------------------|-------------------|------------------|-------------------|
| 10-515-010 | WAGES - COURT | 59,702.17 | 40,747.30 | 36,900.00 | 32,396.07 | 42,520.00 |
| 10-515-110 | PAYROLL TAXES | 3,331.69 | 2,603.85 | 2,825.00 | 2,150.19 | 3,260.00 |
| 10-515-115 | TMRS | 1,419.98 | 954.22 | 1,475.00 | 1,427.81 | 1,232.00 |
| 10-515-150 | EMPLOYEE INSURANCE | 5,034.91 | 4,113.10 | 5,300.00 | 4,507.82 | 6,793.44 |
| 10-515-320 | WORKERS COMP INSURANCE | 100.45 | 60.75 | 100.00 | (34.14) | 100.00 |
| | Personnel Cost | 69,589.20 | 48,479.22 | 46,600.00 | 40,447.75 | 53,905.44 |
| 10-515-210 | OFFICE EXPENSE | 252.97 | 184.24 | 400.00 | 0.00 | 400.00 |
| 10-515-230 | DUES AND SUBSCRIPTIONS | 135.00 | 100.00 | 300.00 | 290.00 | 300.00 |
| 10-515-271 | TECHNOLOGY/SOFTWARE UPGRADES | 2,610.00 | 2,610.00 | 2,650.00 | 2,610.00 | 4,000.00 |
| 10-515-415 | PROSECUTOR SERVICES | 200.00 | 1,476.13 | 3,000.00 | 406.53 | 2,500.00 |
| 10-515-420 | JURY EXPENSE | 0.00 | 0.00 | 200.00 | 0.00 | 200.00 |
| 10-515-450 | EMPLOYEE TRAINING | 2,336.42 | 815.35 | 3,200.00 | 638.00 | 2,000.00 |
| 10-515-474 | OMNI COLLECTION | 1,130.59 | 1,296.00 | 1,200.00 | 186.00 | 750.00 |
| 10-515-550 | STATE COURT COSTS | 22,576.53 | 39,683.57 | 45,000.00 | 24,001.95 | 45,000.00 |
| | Operating Cost | 29,241.51 | 46,165.29 | 55,950.00 | 28,132.48 | 55,150.00 |
| | Court Total | 98,830.71 | 94,644.51 | 102,550.00 | 68,580.23 | 109,055.44 |

Police Department

Fund Description: Funds six full time police officers and seven reserve officers with training, vehicle support and operational expenses. There is no capital expenses this year.

| Account Number | Description | FY 2015 Actual | FY2016 Actual | FY2017 Budget | FY2017 Actual | FY2018 Proposed |
|-----------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 10-520-010 | WAGES - POLICE | 252,343.42 | 273,887.31 | 332,000.00 | 257,975.95 | 377,308.00 |
| 10-520-011 | CONTRACT LABOR | 5,690.00 | 2,080.00 | 4,800.00 | 180.00 | 2,500.00 |
| 10-520-012 | SHIFT DIFFERENTIAL | 4,107.08 | 2,650.00 | 4,000.00 | 3,150.00 | 4,500.00 |
| 10-520-015 | OVERTIME | 7,694.18 | 14,650.63 | 12,000.00 | 7,400.33 | 6,000.00 |
| 10-520-020 | CELL PHONE ALLOWANCE | 3,531.12 | 2,931.16 | 2,500.00 | 1,846.40 | 2,500.00 |
| 10-520-110 | PAYROLL TAXES | 16,087.07 | 21,341.00 | 26,000.00 | 19,209.73 | 29,410.00 |
| 10-520-115 | TMRS | 7,409.16 | 8,145.71 | 10,400.00 | 8,134.73 | 12,224.00 |
| 10-520-150 | EMPLOYEE INSURANCE | 18,747.27 | 20,115.15 | 41,300.00 | 27,468.03 | 61,140.96 |
| 10-520-320 | WORKERS COMP INSURANCE | 4,384.78 | 7,036.64 | 12,500.00 | (4,268.05) | 14,600.00 |
| Personnel Cost | | 319,994.08 | 352,837.60 | 445,500.00 | 321,097.12 | 510,182.96 |
| 10-520-160 | MEDICAL COST | 0.00 | 0.00 | 2,500.00 | 67.00 | 1,000.00 |
| 10-520-210 | OFFICE EXPENSE | 1,333.49 | 2,457.84 | 2,500.00 | 765.35 | 2,500.00 |
| 10-520-220 | OFFICE SUPPLIES | 565.08 | 972.88 | 1,000.00 | 865.26 | 1,000.00 |
| 10-520-240 | TELEPHONE | 1,696.86 | 3,419.44 | 3,200.00 | 3,531.27 | 4,000.00 |
| 10-520-250 | UNIFORMS | 1,270.13 | 207.96 | 2,040.00 | 982.98 | 2,040.00 |
| 10-520-270 | TECHNOLOGY/SOFTWARE UPGRADES | 17,342.56 | 18,029.18 | 20,000.00 | 12,106.74 | 18,000.00 |
| 10-520-310 | PROPERTY & LIABILITY INSURANCE | 9,742.12 | 9,308.00 | 7,800.00 | 6,772.43 | 7,800.00 |
| 10-520-330 | BONDING | 350.00 | 300.00 | 500.00 | 200.00 | 500.00 |
| 10-520-400 | PROFESSIONAL FEES | 1,026.89 | 907.79 | 2,000.00 | 200.00 | 1,200.00 |
| 10-520-450 | EMPLOYEE TRAINING | 4,775.08 | 5,260.65 | 6,000.00 | 1,591.92 | 6,000.00 |
| 10-520-451 | LEOSE TRAINING EXPENSE | (35.00) | 611.25 | 1,198.00 | 535.00 | 1,000.00 |
| 10-520-477 | LAB TEST | 225.00 | 0.00 | 500.00 | 0.00 | 250.00 |
| 10-520-479 | COPS LVIDS CONTRACT PAY | 96,110.00 | 96,544.50 | 100,000.00 | 68,945.00 | 100,000.00 |
| 10-520-480 | EVIDENCE SUPPLIES | 0.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 |
| 10-520-499 | ADS - PUBLICATIONS | 88.50 | 378.00 | 300.00 | 135.00 | 300.00 |
| 10-520-600 | VEHICLE PURCHASE | 51,404.30 | 671.46 | 90,508.00 | 79,808.22 | 0.00 |
| 10-520-610 | VEHICLE FUEL | 19,126.61 | 16,907.61 | 22,000.00 | 12,571.12 | 20,000.00 |
| 10-520-620 | VEHICLE REPAIR | 4,124.31 | 9,173.66 | 10,000.00 | 1,380.62 | 6,000.00 |
| 10-520-670 | GENERAL SUPPLIES | 560.53 | 723.90 | 1,000.00 | 139.34 | 1,000.00 |
| 10-520-690 | EQUIPMENT PURCHASES | 8,700.39 | 10,222.95 | 9,000.00 | 7,380.00 | 9,000.00 |
| 10-520-910 | WCSD DISPATCH | 3,000.00 | 3,000.00 | 4,000.00 | 3,000.00 | 4,000.00 |
| 10-520-920 | MICELLAENOUS | 2,657.65 | 522.01 | 700.00 | 236.37 | 700.00 |
| Operating Cost | | 224,064.50 | 179,619.08 | 288,246.00 | 201,213.62 | 187,790.00 |
| Police Total | | 544,058.58 | 532,456.68 | 733,746.00 | 522,310.74 | 697,972.96 |

Public Works

Fund Description: Public Works department commits itself to the maintenance of right of ways and minor street repair. Public Works Director is paid 50% out of this account and the other from the Utility Fund Account.

| Account Number | Description | FY 2015 Actual | FY2016 Actual | FY2017 Budget | FY2017 Actual | FY2018 Proposed |
|----------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 10-530-010 | WAGES - PUBLIC WORKS | 66,752.23 | 54,528.04 | 56,300.00 | 41,566.86 | 69,000.00 |
| 10-530-015 | OVERTIME | 4,044.11 | 6,005.58 | 4,000.00 | 2,503.01 | 5,000.00 |
| 10-530-110 | PAYROLL TAXES | 4,593.33 | 4,502.84 | 4,650.00 | 3,184.99 | 5,700.00 |
| 10-530-115 | TMRS | 1,867.72 | 1,244.62 | 1,950.00 | 1,316.97 | 2,400.00 |
| 10-530-120 | ON CALL PAY | | | | | 1,600.00 |
| 10-530-150 | EMPLOYEE INSURANCE | 3,962.72 | 4,563.09 | 7,850.00 | 5,910.88 | 10,195.00 |
| 10-530-320 | WORKERS COMP INSURANCE | 2,678.61 | 1,789.03 | 2,800.00 | (956.04) | 3,400.00 |
| | Personnel Cost | 83,898.72 | 72,633.20 | 77,550.00 | 53,526.67 | 97,295.00 |
| 10-530-210 | OFFICE EXPENSE | 0.00 | 126.94 | 100.00 | 77.59 | 100.00 |
| 10-530-220 | OFFICE SUPPLIES | 218.28 | 166.18 | 200.00 | 35.70 | 200.00 |
| 10-530-240 | TELEPHONE | 3,032.90 | 1,785.35 | 2,150.00 | 2,152.62 | 3,000.00 |
| 10-530-250 | UNIFORMS | 3,933.83 | 5,183.64 | 4,000.00 | 1,110.67 | 3,000.00 |
| 10-530-310 | PROPERTY & LIABILITY INSURNACE | 5,057.32 | 5,417.00 | 4,500.00 | 4,435.90 | 4,500.00 |
| 10-530-450 | EMPLOYEE TRAINING | 0.00 | 1,415.89 | 1,500.00 | (700.00) | 500.00 |
| 10-530-610 | VEHICLE FUEL | 14,766.22 | 12,849.93 | 14,000.00 | 8,481.77 | 12,000.00 |
| 10-530-620 | VEHICLE REPAIR | 7,576.42 | 6,045.28 | 7,000.00 | 610.85 | 7,000.00 |
| 10-530-655 | REPAIR AND MAINTENANCE | 12,393.49 | 12,163.81 | 8,000.00 | 4,349.39 | 8,000.00 |
| 10-530-660 | TOOLS | 879.10 | 346.97 | 3,000.00 | 106.94 | 3,000.00 |
| 10-530-665 | STREET REPAIR | 628.00 | 2,582.09 | 1,000.00 | 747.00 | 1,000.00 |
| 10-530-670 | GENERAL SUPPLIES | 669.79 | 1,267.86 | 4,250.00 | (192.27) | 2,000.00 |
| 10-530-680 | LANDSCAPE | 0.00 | 0.00 | 500.00 | 0.00 | 500.00 |
| 10-530-690 | EQUIPMENT | 617.00 | 0.00 | 1,000.00 | 962.89 | 1,000.00 |
| 10-530-791 | EQUIPMENT - BIG ITEMS | 5,980.00 | 0.00 | 6,000.00 | 0.00 | 40,000.00 |
| 10-530-920 | MISCELLANEOUS EXPENSE | 2,774.04 | 4,706.23 | 4,600.00 | 189.92 | 1,000.00 |
| | Operating Cost | 155,527.49 | 138,789.95 | 156,600.00 | 85,352.44 | 86,800.00 |
| | Public Works Total | 239,426.21 | 211,423.15 | 234,150.00 | 138,879.11 | 184,095.00 |

Parks Department

Fund Description: Parks department is responsible for keeping the city parks clean and cut

| Account Number | Description | FY 2015 Actual | FY2016 Actual | FY2017 Budget | FY2017 Actual | FY2018 Proposed |
|----------------|-------------------------|----------------|---------------|-------------------|-------------------|------------------|
| 10-580-010 | WAGES - PARK DEPARTMENT | 0.00 | 0.00 | 27,040.00 | 16,806.00 | 26,805.00 |
| 10-580-015 | OVERTIME | 0.00 | 0.00 | 2,000.00 | 648.00 | 1,000.00 |
| 10-580-110 | PAYROLL TAXES | 0.00 | 0.00 | 2,222.00 | 1,335.22 | 2,185.00 |
| 10-580-115 | TMRS | | | | | 910.00 |
| 10-580-150 | EMPLOYEE INSURANCE | 0.00 | 0.00 | 5,300.00 | 3,828.81 | 6,800.00 |
| 10-580-320 | WORKERS COMP INSURANCE | 0.00 | 0.00 | 131.00 | (44.73) | 200.00 |
| | Personnel Cost | 0.00 | 0.00 | 36,693.00 | 22,573.30 | 37,900.00 |
| 10-580-240 | TELEPHONE | 0.00 | 0.00 | 600.00 | 459.57 | 600.00 |
| 10-580-250 | UNIFORMS | 0.00 | 0.00 | 1,500.00 | 293.04 | 500.00 |
| 10-580-290 | UTILITIES | | | | | 1,700.00 |
| 10-580-450 | EMPLOYEE TRAINING | 0.00 | 0.00 | 400.00 | 150.00 | 400.00 |
| 10-580-610 | VEHICLE FUEL | 0.00 | 0.00 | 500.00 | 0.00 | 500.00 |
| 10-580-655 | REPAIR AND MAINTENANCE | 0.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 |
| 10-580-660 | TOOLS | 0.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 |
| 10-580-670 | CITY PARK SUPPLIES | 0.00 | 0.00 | 8,000.00 | 673.62 | 8,000.00 |
| 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 | 965.72 | 6,000.00 |
| 10-580-791 | PARK GRANT ITEMS | 0.00 | 0.00 | 75,000.00 | 127,139.38 | |
| | Operating Cost | 0.00 | 0.00 | 106,000.00 | 135,203.28 | 21,700.00 |
| | Parks Total | 0.00 | 0.00 | 142,693.00 | 157,776.58 | 59,600.00 |

General Fund Revenues over Expenses

| | | | | | |
|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | 1,280,021.92 | 1,410,316.44 | 1,429,937.00 | 1,199,384.79 | 1,550,393.39 |
| Code Enforcement Total | 130,209.16 | 95,694.66 | 114,541.00 | 50,246.93 | 101,539.06 |
| Administration Total | 309,525.25 | 345,824.42 | 337,148.00 | 232,257.99 | 398,130.93 |
| Court Total | 98,830.71 | 94,644.51 | 102,550.00 | 68,580.23 | 109,055.44 |
| Police Total | 544,058.58 | 532,456.68 | 733,746.00 | 522,310.74 | 697,972.96 |
| Public Works Total | 239,426.21 | 211,423.15 | 234,150.00 | 138,879.11 | 184,095.00 |
| Parks Total | - | - | 142,693.00 | 157,776.58 | 59,600.00 |
| Total Expenses | 1,322,049.91 | 1,280,043.42 | 1,664,828.00 | 1,170,051.58 | 1,550,393.39 |
| Difference | (42,027.99) | 130,273.02 | (234,891.00) | 29,333.21 | - |
| Current Fund Balance | 1,076,818.00 | | | | |
| Revenue/Expenses | 29,333.21 | | | | |
| New Fund Balance | 1,106,151.21 | | | | |

Municipal Development District



Municipal Development District - MDD (12)

Fund Description: This fund is used to pay all MDD personnel salary and benefits. Revenue is generated to offset the expenses.

Revenues

| Account Number | Description | FY 2015 Actual | FY2016 Actual | FY2017 Budget | FY2017 Actual | FY2018 Proposed |
|----------------------|--------------------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 12-400-080 | BANK INTEREST | 0.00 | 1,001.71 | 50.00 | 107.21 | 150.00 |
| 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 |
| Revenue Total | | 90,831.35 | 150,183.50 | 158,050.00 | 208,891.43 | 300,150.00 |

Expenses

| Account Number | Description | FY 2015 Actual | FY2016 Actual | FY2017 Budget | FY2017 Actual | FY2018 Proposed |
|-----------------------|--------------------------------|------------------|------------------|-------------------|------------------|-------------------|
| 12-500-010 | WAGES - MDD | 65,419.88 | 73,990.92 | 34,582.00 | 11,891.75 | 0.00 |
| 12-500-050 | PAYROLL TAXES | 969.59 | 166.27 | 2,650.00 | 799.78 | 0.00 |
| 12-500-115 | TMRS | 2,262.56 | 844.40 | 970.00 | 292.83 | 0.00 |
| 12-500-150 | EMPLOYEE INSURANCE | 13,053.88 | 4,870.33 | 5,300.00 | 16.92 | 0.00 |
| Personnel Cost | | 81,705.91 | 79,871.92 | 43,502.00 | 13,001.28 | 0.00 |
| 12-500-220 | OFFICE SUPPLIES | 0.00 | 2,584.08 | 750.00 | 334.07 | 500.00 |
| 12-500-230 | MEMBERSHIP/DUES | 0.00 | 0.00 | 5,060.00 | 222.52 | 5,000.00 |
| 12-500-231 | NEWS PUBLICATIONS/SUBSCRIPTION | 0.00 | 0.00 | 275.00 | 329.00 | 500.00 |
| 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 |
| 12-500-320 | WORKERS COMP INSURANCE | 374.10 | 7,491.14 | 300.00 | 155.89 | 0.00 |
| 12-500-400 | FACILITY & OVERHEAD COST TO GF | 0.00 | 1,975.00 | 30,068.00 | 30,068.00 | 32,175.42 |
| 12-500-410 | ENGINEERING | 0.00 | 0.00 | 20,000.00 | 0.00 | 20,000.00 |
| 12-500-420 | LEGAL | 0.00 | 0.00 | 4,000.00 | 1,050.00 | 4,000.00 |
| 12-500-450 | TRAINING/CONFERENCE/TRAVEL | 0.00 | 0.00 | 10,000.00 | 974.04 | 8,000.00 |
| 12-500-475 | CONSULTING/PLANNING | 0.00 | 0.00 | 30,000.00 | 49,060.76 | 30,000.00 |
| 12-500-476 | ADVERTISING | 0.00 | 0.00 | 6,000.00 | 2,621.37 | 3,000.00 |
| 12-500-477 | FACADE GRANTS | 0.00 | 0.00 | 15,000.00 | 0.00 | 15,000.00 |
| 12-500-478 | TRAFFIC STUDY | 0.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 |
| Operating Cost | | 374.10 | 13,695.93 | 125,163.00 | 86,893.59 | 123,175.42 |
| Expense Total | | 82,080.01 | 93,567.85 | 168,665.00 | 99,894.87 | 123,175.42 |

MDD Revenues over Expenses

| | | | | | |
|----------------------|------------|------------|-------------|------------|------------|
| Revenues | 90,831.35 | 150,183.50 | 158,050.00 | 208,891.43 | 300,150.00 |
| Expenses | 82,080.01 | 93,567.85 | 168,665.00 | 99,894.87 | 123,175.42 |
| Difference | 8,751.34 | 56,615.65 | (10,615.00) | 108,996.56 | 176,974.58 |
| Current Fund Balance | 657,594.58 | | | | |
| Revenue/Expenses | 285,971.14 | | | | |
| New Fund Balance | 943,565.72 | | | | |

Other Funds



Street Maintenance (14)

Fund Description:

The City of La Vernia held an election to raise their local sales and use tax rate by one-fourth of one percent and the funds were dedicated to street maintenance and repair on November 6, 2007 in accordance with Texas Tax Code Chapter 327. This fund is designed to help fund the upkeep of street maintenance within the city limits.

Revenues

| Account Number | Description | FY 2015 Actual | FY2016 Actual | FY2017 Budget | FY2017 Actual | FY2018 Proposed |
|----------------------|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 14-400-010 | STREET MAINTENANCE TAX | 140,647.93 | 150,205.71 | 158,333.00 | 131,030.31 | 166,667.00 |
| 14-400-080 | INTEREST INCOME | 120.12 | 136.44 | 100.00 | 125.84 | 150.00 |
| Revenue Total | | 140,768.05 | 150,342.15 | 158,433.00 | 131,156.15 | 166,817.00 |

Expenses

| Account Number | Description | FY 2015 Actual | FY2016 Actual | FY2017 Budget | FY2017 Actual | FY2018 Proposed |
|----------------------|----------------------------|------------------|------------------|-------------------|-------------------|-------------------|
| 14-500-100 | STREET REPAIR | 98,764.63 | 0.00 | 170,000.00 | 178,201.00 | 150,000.00 |
| 14-500-410 | PROFESSIONAL - ENGINEERING | 0.00 | 17,563.46 | 15,000.00 | 2,144.48 | 16,817.00 |
| 14-500-920 | MISCELLANEOUS EXPENSE | 0.00 | 0.00 | 500.00 | 0.00 | |
| Expense Total | | 98,764.63 | 17,563.46 | 185,500.00 | 180,345.48 | 166,817.00 |

Street Revenues over Expenses

| | | | | | |
|----------------------|-------------|------------|-------------|-------------|------------|
| Revenues | 140,768.05 | 150,342.15 | 158,433.00 | 131,156.15 | 166,817.00 |
| Expenses | 98,764.63 | 17,563.46 | 185,500.00 | 180,345.48 | 166,817.00 |
| Difference | 42,003.42 | 132,778.69 | (27,067.00) | (49,189.33) | - |
| Current Fund Balance | 498,496.43 | | | | |
| Revenue/Expenses | (49,189.33) | | | | |
| New Fund Balance | 449,307.10 | | | | |

Debt Service (20)

Fund Description:

To account for the accumulation of resources for payments of general long-term debt principal, interest and related costs.

Revenues

| Account Number | Description | FY 2015 Actual | FY2016 Actual | FY2017 Budget | FY2017 Actual | FY2018 Proposed |
|----------------------|------------------------------|------------------|------------------|------------------|------------------|------------------|
| 20-400-010 | AD VALORUM TAXES - CURRENT | 18,523.96 | 18,705.76 | 18,086.00 | 17,742.40 | 18,735.80 |
| 20-400-025 | AD VALORUM TAXES - PEN & INT | 377.93 | 309.94 | 350.00 | 380.47 | 350.00 |
| 20-400-080 | INTEREST INCOME | 0.00 | 10.94 | 10.00 | 24.01 | 30.00 |
| Revenue Total | | 18,901.89 | 19,026.64 | 18,446.00 | 18,146.88 | 19,115.80 |

Expenses

| Account Number | Description | FY 2015 Actual | FY2016 Actual | FY2017 Budget | FY2017 Actual | FY2018 Proposed |
|----------------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|
| 20-800-800 | BOND OBLIG 2003 SERIES - PRIN | 25,681.00 | 27,152.00 | 16,000.00 | 16,000.00 | 17,000.00 |
| 20-800-810 | BOND OBLIG 2003 SERIES - INT | 4,842.57 | 3,552.40 | 1,736.00 | 1,735.80 | 1,735.80 |
| 20-800-820 | BOND OBLIG 2003 SERIES - ADMIN | 350.00 | 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 | 26,598.74 |
| Expense Total | | 30,873.57 | 31,054.40 | 28,594.00 | 28,593.80 | 45,684.54 |

Debt Service Revenues over Expenses

| | | | | | |
|----------------------|-------------|-------------|-------------|-------------|-------------|
| Revenues | 18,901.89 | 19,026.64 | 18,446.00 | 18,146.88 | 19,115.80 |
| Expenses | 30,873.57 | 31,054.40 | 28,594.00 | 28,593.80 | 45,684.54 |
| Difference | (11,971.68) | (12,027.76) | (10,148.00) | (10,446.92) | (26,568.74) |
| Current Fund Balance | 60,170.74 | | | | |
| Revenue/Expenses | (37,015.66) | | | | |
| New Fund Balance | 23,155.08 | | | | |

Debt Obligation related to I &S portion of Property Tax:

Wells Fargo Trust Loan

2003 series Bond Obligation

General Account

#6355060501

| Total Due | Interest Amt | Principal Amt | Due Date |
|------------------|---------------------|----------------------|-----------------|
| 7,894.20 | 894.20 | 7,000.00 | 3/1/2018 |
| 7,894.20 | 894.20 | 7,000.00 | |

The following lease is funded using Debt Service fund balance.

Government Capital

Police Vehicle Lease

| Total Due | Interest Amt | Principal Amt | Due Date |
|------------------|---------------------|----------------------|-----------------|
| 28,427.19 | 1,828.45 | 26,598.75 | 9/1/2018 |
| 28,427.19 | 929.41 | 27,497.78 | 9/1/2019 |
| 56,854.38 | 2,757.86 | 54,096.53 | |

The following debt service is funded out of the utility fund.

SARA Loan Repayment

Interlocal WWTP Agreement

Dated: 4/12/2004

| <u>Due Date</u> | <u>Principal Amt</u> | <u>Interest Amt</u> | <u>Total Due</u> | <u>Principal Balance</u> |
|-----------------|----------------------|---------------------|------------------|--------------------------|
| | | | | 420,353.03 |
| 4/1/2018 | 28,433.15 | 17,612.63 | 46,045.78 | 364,705.92 |
| 4/1/2019 | 29,706.95 | 16,338.83 | 46,045.78 | 334,998.97 |
| 4/1/2020 | 31,037.83 | 15,007.95 | 46,045.78 | 303,961.14 |
| 4/1/2021 | 32,428.32 | 13,617.46 | 46,045.78 | 271,532.82 |
| 4/1/2022 | 33,881.11 | 12,164.67 | 46,045.78 | 237,651.71 |
| 4/1/2023 | 35,398.98 | 10,646.80 | 46,045.78 | 202,252.73 |
| 4/1/2024 | 36,984.86 | 9,060.92 | 46,045.78 | 165,267.87 |
| 4/1/2025 | 38,641.78 | 7,404.00 | 46,045.78 | 126,626.09 |
| 4/1/2026 | 40,372.93 | 5,672.85 | 46,045.78 | 86,253.16 |
| 4/1/2027 | 42,181.64 | 3,684.14 | 45,865.78 | 44,071.52 |
| 4/1/2028 | 44,071.52 | 1,974.40 | 46,045.92 | - |

Certificates of Obligation

Combination Tax & Revenue Certificates of Obligation, Series 2011

Interlocal WWTP Agreement

Original Issue Amount: \$750,000.00

| Due Date | Principal Amt | Interest Amt | Total Due | Principal Balance |
|----------|---------------|--------------|-----------|-------------------|
| | | | | 580,000.00 |
| 3/1/2018 | 33,000.00 | 13,601.00 | | |
| 9/1/2018 | | 12,827.50 | 59,428.50 | 547,000.00 |
| 3/1/2019 | 35,000.00 | 12,827.15 | | |
| 9/1/2019 | | 12,006.40 | 59,833.55 | 512,000.00 |
| 3/1/2020 | 36,000.00 | 12,006.40 | | |
| 9/1/2020 | | 11,162.20 | 59,168.60 | 476,000.00 |
| 3/1/2021 | 38,000.00 | 11,162.20 | | |
| 9/1/2021 | | 10,271.10 | 59,433.30 | 438,000.00 |
| 3/1/2022 | 40,000.00 | 10,271.10 | | |
| 9/1/2022 | | 9,333.10 | 59,604.20 | 398,000.00 |
| 3/1/2023 | 42,000.00 | 9,333.10 | | |
| 9/1/2023 | | 8,348.20 | 59,681.30 | 356,000.00 |
| 3/1/2024 | 44,000.00 | 8,348.20 | | |
| 9/1/2024 | | 7,316.40 | 59,664.60 | 312,000.00 |
| 3/1/2025 | 46,000.00 | 7,316.40 | | |
| 9/1/2025 | | 6,237.70 | 59,554.10 | 266,000.00 |
| 3/1/2026 | 48,000.00 | 6,237.70 | | |
| 9/1/2026 | | 5,112.10 | 59,349.80 | 218,000.00 |
| 3/1/2027 | 51,000.00 | 5,112.10 | | |
| 9/1/2027 | | 3,916.15 | 60,028.25 | 167,000.00 |
| 3/1/2028 | 53,000.00 | 3,916.15 | | |
| 9/1/2028 | | 2,673.30 | 59,589.45 | 114,000.00 |
| 3/1/2029 | 56,000.00 | 2,673.30 | | |
| 9/1/2029 | | 1,360.10 | 60,033.40 | 58,000.00 |
| 3/1/2030 | 58,000.00 | 1,360.10 | | |
| 9/1/2030 | | | 59,360.10 | - |

Certificates of Obligation
Certificates of Obligation, Series 2016
Original Issue Amount: \$3,025,000.00

| Due Date | Principal Amt | Interest Amt | Total Due | Principal Balance |
|----------|---------------|--------------|------------|-------------------|
| 3/1/2017 | | 53,925.00 | | |
| 9/1/2017 | 60,000.00 | 53,925.00 | 167,850.00 | 2,965,000.00 |
| 3/1/2018 | | 53,325.00 | | |
| 9/1/2018 | 60,000.00 | 53,325.00 | 166,650.00 | 2,905,000.00 |
| 3/1/2019 | | 52,725.00 | | |
| 9/1/2019 | 125,000.00 | 52,725.00 | 230,450.00 | 2,780,000.00 |
| 3/1/2020 | | 50,850.00 | | |
| 9/1/2020 | 125,000.00 | 50,850.00 | 226,700.00 | 2,655,000.00 |
| 3/1/2021 | | 48,975.00 | | |
| 9/1/2021 | 125,000.00 | 48,975.00 | 222,950.00 | 2,530,000.00 |
| 3/1/2022 | | 47,100.00 | | |
| 9/1/2022 | 130,000.00 | 47,100.00 | 224,200.00 | 2,400,000.00 |
| 3/1/2023 | | 45,150.00 | | |
| 9/1/2023 | 135,000.00 | 45,150.00 | 225,300.00 | 2,265,000.00 |
| 3/1/2024 | | 43,125.00 | | |
| 9/1/2024 | 140,000.00 | 43,125.00 | 226,250.00 | 2,125,000.00 |
| 3/1/2025 | | 41,025.00 | | |
| 9/1/2025 | 145,000.00 | 41,025.00 | 227,050.00 | 1,980,000.00 |
| 3/1/2026 | | 38,850.00 | | |
| 9/1/2026 | 150,000.00 | 38,850.00 | 227,700.00 | 1,830,000.00 |
| 3/1/2027 | | 36,600.00 | | |
| 9/1/2027 | 150,000.00 | 36,600.00 | 223,200.00 | 1,680,000.00 |
| 3/1/2028 | | 33,600.00 | | |
| 9/1/2028 | 160,000.00 | 33,600.00 | 227,200.00 | 1,520,000.00 |
| 3/1/2029 | | 30,400.00 | | |
| 9/1/2029 | 165,000.00 | 30,400.00 | 225,800.00 | 1,355,000.00 |
| 3/1/2030 | | 27,100.00 | | |
| 9/1/2030 | 170,000.00 | 27,100.00 | 224,200.00 | 1,185,000.00 |
| 3/1/2031 | | 23,700.00 | | |
| 9/1/2031 | 180,000.00 | 23,700.00 | 227,400.00 | 1,005,000.00 |
| 3/1/2032 | | 20,100.00 | | |
| 9/1/2032 | 185,000.00 | 20,100.00 | 225,200.00 | 820,000.00 |
| 3/1/2033 | | 16,400.00 | | |
| 9/1/2033 | 195,000.00 | 16,400.00 | 227,800.00 | 625,000.00 |
| 3/1/2034 | | 12,500.00 | | |
| 9/1/2034 | 200,000.00 | 12,500.00 | 225,000.00 | 425,000.00 |
| 3/1/2035 | | 8,500.00 | | |
| 9/1/2035 | 210,000.00 | 8,500.00 | 227,000.00 | 215,000.00 |
| 3/1/2036 | | 4,300.00 | | |
| 9/1/2036 | 215,000.00 | 4,300.00 | 223,600.00 | - |

Court Security (25)

Fund Description: The Court Security Funds are special control funds established to account for receipts and expenditures from an optional court fee, \$3.00 per citation. The purpose of these funds is to help offset the cost of security required for the safe and efficient operating Municipal Court.

Revenues

| Account Number | Description | FY 2015 Actual | FY2016 Actual | FY2017 Budget | FY2017 Actual | FY2018 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 | 1,200.00 |
| Revenue Total | | 924.05 | 1,578.15 | 1,200.00 | 994.40 | 1,200.00 |

Expenses

| Account Number | Description | FY 2015 Actual | FY2016 Actual | FY2017 Budget | FY2017 Actual | FY2018 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 | 1,200.00 |
| Revenue Total | | 924.05 | 1,578.15 | 1,200.00 | 994.40 | 1,200.00 |

Court Security Revenues over Expenses

| | | | | | |
|----------------------|----------|----------|----------|--------|----------|
| Revenues | 924.05 | 1,578.15 | 1,200.00 | 994.40 | 1,200.00 |
| Expenses | 54.00 | 870.00 | 1,200.00 | 432.00 | 650.00 |
| Difference | 870.05 | 708.15 | - | 562.40 | 550.00 |
| Current Fund Balance | 2,748.95 | | | | |
| Revenue/Expenses | 562.40 | | | | |
| New Fund Balance | 3,311.35 | | | | |

Personnel: There is no personal cost associated with this fund.

Court Technology (35)

Fund Description: The Court Technology is a special control fund established to account for receipts and expenditures from an optional court fee, \$4.00 per citation. The purpose of these funds is to help offset the cost of security required for the safe and efficient operation of the Municipal Court.

Revenues

| Account Number | Description | FY 2015 Actual | FY2016 Actual | FY2017 Budget | FY2017 Actual | FY2018 Proposed | |
|----------------------|-----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------|
| 35-400-080 | INTEREST | | 0.00 | 0.69 | 0.00 | 2.13 | 4.00 |
| 35-410-270 | STATE COURT COST - TECH FEE | 1,256.13 | 2,103.67 | 1,500.00 | 1,324.30 | 1,500.00 | |
| Revenue Total | | 1,256.13 | 2,104.36 | 1,500.00 | 1,326.43 | 1,504.00 | |

Expenses

| Account Number | Description | FY 2015 Actual | FY2016 Actual | FY2017 Budget | FY2017 Actual | FY2018 Proposed | |
|----------------------|-----------------------------|----------------|---------------|-----------------|---------------|-----------------|----------|
| 35-900-100 | ANNUAL SOFTWARE MAINTENANCE | | 0.00 | 0.00 | 1,500.00 | 0.00 | 6,000.00 |
| Expense Total | | 0.00 | 0.00 | 1,500.00 | 0.00 | 6,000.00 | |

Court Technology Revenues over Expenses

| | | | | | |
|----------------------|----------|----------|----------|----------|------------|
| Revenues | 1,256.13 | 2,104.36 | 1,500.00 | 1,326.43 | 1,504.00 |
| Expenses | - | - | 1,500.00 | - | 6,000.00 |
| Difference | 1,256.13 | 2,104.36 | - | 1,326.43 | (4,496.00) |
| Current Fund Balance | 4,904.58 | | | | |
| Revenue/Expenses | 1,326.43 | | | | |
| New Fund Balance | 6,231.01 | | | | |

Personnel: There is no personal cost associated with this fund.

Utility Fund



Utility Fund (40)

Fund Description: Public Works ensures the health and well-being by providing a safe supply of water and to maintain all water lines and meters. Public Works Director is paid 50% out of this account and the other from the General Fund Account.

Revenues

| 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 |
| 40-400-095 | MISC INCOME | 2.50 | 24,838.09 | 2,000.00 | 7,187.58 | 2,000.00 |
| 40-400-125 | NSF CHECK FEE | 544.65 | 347.83 | 500.00 | 175.00 | 250.00 |
| 40-400-505 | SALES TAX INCOME | 0.00 | 0.00 | 15,000.00 | 13,575.92 | 16,000.00 |
| 40-400-510 | WATER SALES | 475,893.54 | 479,668.81 | 495,000.00 | 386,820.72 | 467,200.92 |
| 40-400-520 | SEWER SALES | 178,042.95 | 179,552.55 | 182,000.00 | 145,238.56 | 180,000.00 |
| 40-400-530 | PENALTIES | 13,733.11 | 8,968.63 | 11,000.00 | 4,377.86 | 6,000.00 |
| 40-400-540 | OPER & MAINTENANCE | 22,719.00 | 22,833.00 | 23,000.00 | 18,690.03 | 23,000.00 |
| 40-400-550 | GARBAGE SALES | 237,702.72 | 245,908.21 | 245,000.00 | 213,609.06 | 256,330.00 |
| 40-400-555 | OVERPAYMENT | 0.00 | 0.00 | 1,500.00 | 3,028.66 | 2,000.00 |
| 40-400-560 | NEW WATER HOOKUP FEES | 1,141.35 | 3,011.70 | 1,500.00 | 5,999.42 | 3,000.00 |
| 40-400-565 | NEW SEWER HOOKUP FEES | 0.00 | 0.00 | 1,200.00 | 0.00 | 1,200.00 |
| 40-400-570 | RECONNECTIONS | 3,950.00 | 3,475.00 | 6,000.00 | 2,779.72 | 4,000.00 |
| 40-400-590 | WATER DEPOSITS | 0.00 | 0.00 | 10,000.00 | 13,150.00 | 15,000.00 |
| 40-400-592 | GREASE TRAP PERMITS | 0.00 | 0.00 | 500.00 | 0.00 | 500.00 |
| 40-400-595 | ADJUSTMENTS | 3,656.08 | 1,797.38 | 2,800.00 | 797.21 | 2,800.00 |
| | | 937,669.38 | 970,744.72 | 997,500.00 | 815,548.60 | 979,530.92 |

Expenses

| 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 | 117,100.00 |
| 40-540-015 | OVERTIME | 2,909.76 | 7,000.75 | 6,000.00 | 4,013.06 | 6,000.00 |
| 40-540-110 | PAYROLL TAXES | 3,227.38 | 7,611.40 | 8,375.00 | 4,559.08 | 9,550.00 |
| 40-540-115 | TMRS | 440.58 | 1,479.48 | 3,460.00 | 1,870.17 | 3,975.00 |
| 40-540-120 | ON CALL PAY | | | | | 1,600.00 |
| 40-540-150 | EMPLOYEE INSURANCE | 7,221.50 | 15,392.01 | 16,000.00 | 8,895.46 | 21,000.00 |
| 40-540-320 | WORKERS COMP INSURANCE | 1,394.14 | 2,909.55 | 4,300.00 | (2,048.66) | 2,481.14 |
| Personnel Cost | | 64,052.27 | 130,377.29 | 141,535.00 | 75,307.08 | 161,706.14 |
| 40-540-210 | OFFICE EXPENSE | 2,875.35 | 3,009.31 | 1,400.00 | 173.04 | 800.00 |
| 40-540-230 | DUES AND SUBSCRIPTIONS | 2,221.15 | 1,641.90 | 2,500.00 | 1,445.00 | 2,000.00 |
| 40-540-240 | TELEPHONE | 3,997.58 | 3,700.98 | 3,500.00 | 1,457.33 | 2,000.00 |
| 40-540-260 | POSTAGE | 2,437.01 | 2,829.86 | 2,200.00 | 1,980.34 | 2,200.00 |
| 40-540-270 | TECHNOLOGY/SOFTWARE UPGRADES | 0.00 | 3,285.00 | 6,000.00 | 742.50 | 3,200.00 |
| 40-540-280 | RETURNED CHECK | 125.83 | 0.00 | 300.00 | 0.00 | 300.00 |
| 40-540-281 | DEPOSIT REFUND | 421.32 | 0.00 | 4,000.00 | 3,574.57 | 4,000.00 |
| 40-540-284 | APPLIED DEPOSIT REIMBURSEMENT | 0.00 | 0.00 | 5,000.00 | 5,665.47 | 6,000.00 |
| 40-540-290 | UTILITIES | 61,848.22 | 66,868.83 | 65,000.00 | 48,409.54 | 65,000.00 |
| 40-540-310 | PROPERTY & LIABILITY INSURANCE | 6,523.30 | 7,160.00 | 6,000.00 | 5,140.97 | 6,000.00 |
| 40-540-400 | PROFESSIONAL FEES | 3,975.00 | 0.00 | 1,000.00 | 0.00 | 500.00 |
| 40-540-410 | LEGAL & PROFESSIONAL - ENGINEE | 0.00 | 0.00 | 1,000.00 | 0.00 | 500.00 |
| 40-540-411 | PERMITS & INSPECTIONS | 3,432.00 | 3,233.18 | 4,500.00 | 1,553.30 | 2,500.00 |
| 40-540-450 | EMPLOYEE TRAINING & LICENSING | 948.00 | 303.00 | 1,000.00 | 0.00 | 1,000.00 |
| 40-540-455 | CRWA MEETING REIMBURSEMENT | 150.00 | 240.00 | 200.00 | 90.00 | 200.00 |
| 40-540-460 | AUDIT EXPENSE | 9,250.00 | 9,250.00 | 9,250.00 | 9,300.00 | 9,300.00 |
| 40-540-470 | BANK SERVICE CHARGES | 0.00 | 0.00 | 250.00 | 0.00 | 0.00 |
| 40-540-471 | PAYCLIX EXPENSE | 133.23 | 3,602.56 | 2,500.00 | 2,608.01 | 2,800.00 |
| 40-540-490 | ADS | 76.98 | 237.60 | 200.00 | 157.98 | 200.00 |
| 40-540-610 | VEHICLE FUEL | 0.00 | 0.00 | 500.00 | 0.00 | 500.00 |
| 40-540-620 | VEHICLE REPAIR | 289.72 | 866.00 | 500.00 | 0.00 | 500.00 |
| 40-540-710 | GARBAGE COLLECTION EXPENSE | 217,663.72 | 224,071.04 | 220,000.00 | 175,727.09 | 212,000.00 |
| 40-540-720 | SALES TAX EXPENSE | 0.00 | 0.00 | 15,000.00 | 11,915.24 | 16,000.00 |
| 40-540-810 | SUPPLIES AND REPAIRS | 31,523.51 | 62,611.72 | 50,000.00 | 45,242.82 | 55,000.00 |
| 40-540-820 | WWTP OPERATION | 72,434.45 | 62,453.68 | 95,000.00 | 53,977.85 | 75,000.00 |
| 40-540-830 | WATER ANALYSIS LAB | 3,755.36 | 6,459.00 | 4,000.00 | 3,399.00 | 4,000.00 |
| 40-540-840 | CHEMICALS | 7,788.10 | 8,003.87 | 8,000.00 | 7,507.13 | 9,000.00 |
| 40-540-880 | BULK WATER PURCHASE | 143,355.20 | 147,434.37 | 65,000.00 | 44,985.56 | 45,000.00 |
| 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 | 0.00 |
| 40-540-902 | LAND LEASE - Calloway Well | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 | 20,000.00 |
| Operating Cost | | 581,932.79 | 622,262.14 | 581,117.00 | 425,917.64 | 545,500.00 |

| Account Number | Description | FY 2015 Actual | FY2016 Actual | FY2017 Budget | FY2017 Actual | FY2018 Proposed |
|----------------|--------------------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 40-540-909 | C OF O 2011 PRINCIPAL | 0.00 | 0.00 | 32,000.00 | 30,000.00 | 33,000.00 |
| 40-540-910 | SARA LOAN PRINCIPAL | 0.00 | 0.06 | 27,214.00 | 18,831.82 | 28,433.15 |
| 40-540-912 | C OF O 2011 INTEREST | 28,158.03 | 29,406.30 | 27,952.00 | 16,351.40 | 26,429.00 |
| 40-540-913 | SARA LOAN INTEREST | 21,115.60 | 19,998.72 | 18,832.00 | 27,213.93 | 17,612.63 |
| 40-540-916 | BOND ISSUE COST | 0.00 | 83,402.68 | 0.00 | 0.00 | |
| 40-540-916 - | 2016 SERIES BOND PAYMENT | 0.00 | 0.00 | 60,000.00 | 60,000.00 | 60,000.00 |
| 40-540-917 | 2016 SERIES - INTEREST PAYMENT | 0.00 | 0.00 | 107,850.00 | 107,850.00 | 106,650.00 |
| 40-540-918 | 2016 SERIES BOND - ADMIN FEE | 0.00 | 0.00 | 0.00 | 200.00 | 200.00 |
| 40-540-920 | MISCELLANEOUS EXPENSE | 7,027.86 | 781.38 | 0.00 | 200.00 | |
| | Utility Debt | 56,301.49 | 133,589.14 | 273,848.00 | 260,647.15 | 272,324.78 |

Total Expenses 702,286.55 886,228.57 996,500.00 761,871.87 979,530.92

Utility Fund Revenues over Expenses

| | | | | | |
|------------|------------|------------|------------|------------|------------|
| Revenues | 937,669.38 | 970,744.72 | 997,500.00 | 815,548.60 | 979,530.92 |
| Expenses | 702,286.55 | 886,228.57 | 996,500.00 | 761,871.87 | 979,530.92 |
| Difference | 235,382.83 | 84,516.15 | 1,000.00 | 53,676.73 | - |

Utility Capital Fund (41)

Fund Description: Projects that are funded by the 2016 Certificate of Obligation Bonds.

| 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 | 500.00 |
| Revenue Total | | 0.00 | 787.11 | 500.00 | 751.70 | 500.00 |

| Account Number | Description | FY 2015 | FY2016 | FY2017 | | FY2018 |
|----------------|--------------------------------------|---------|--------|------------|------------|--------------|
| | | Actual | Actual | Budget | Actual | Proposed |
| 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 | |
| 41-530-100 | Elevated Tower Construction | | | | | 1,000,000.00 |
| 41-530-110 | Elevated Tower Misc/Contingency | | | | | 138,000.00 |
| 41-530-111 | Elevated Tower Legal and Acquisition | | | | | 20,000.00 |
| 41-530-115 | ENGINEERING - ELEV TOWER | | | | | 117,000.00 |

Utility Capital Fund Revenues over Expenses

| | | | | | |
|------------|---|--------|--------------|--------------|----------------|
| Revenues | - | 787.11 | 500.00 | 751.70 | 500.00 |
| Expenses | - | - | 750,000.00 | 578,524.22 | 1,275,000.00 |
| Difference | - | 787.11 | (749,500.00) | (577,772.52) | (1,274,500.00) |

Water Impact Fees (50)

Fund Description: Impact Fees are used to assist fund future water infrastructure that was identified in the Capital Improvement Plan (CIP). These funds are collected during new construction.

Revenues

| Account Number | Description | FY 2015 Actual | FY2016 Actual | FY2017 Budget | FY2017 Actual | FY2018 Proposed |
|----------------|----------------------|------------------|-----------------|---------------|---------------|-----------------|
| 50-400-080 | INTEREST INCOME | 32.50 | 27.17 | 16.00 | 16.23 | 20.00 |
| 50-400-585 | WATER IMPACT FEES | 17,374.05 | 6,029.85 | 0.00 | 158.16 | 0.00 |
| | Revenue Total | 17,406.55 | 6,057.02 | 16.00 | 174.39 | 20.00 |

Expenses

| Account Number | Description | FY 2015 Actual | FY2016 Actual | FY2017 Budget | FY2017 Actual | FY2018 Proposed |
|----------------|-------------|----------------|---------------|---------------|---------------|-----------------|
|----------------|-------------|----------------|---------------|---------------|---------------|-----------------|

There are currently no expenses budgeted.

Sewer Impact Fees (51)

Fund Description: Impact Fees are used to assist funding future sewer infrastructure that was identified in the Capital Improvement Plan (CIP). These funds are collected during new construction.

Revenues

| Account Number | Description | FY 2015 Actual | FY2016 Actual | FY2017 Budget | FY2017 Actual | FY2018 Proposed |
|----------------|----------------------|------------------|-----------------|-----------------|---------------|-----------------|
| 51-400-080 | INTEREST INCOME | 17.28 | 34.41 | 16.00 | 31.95 | 16.00 |
| 51-400-580 | SEWER IMPACT FEES | 25,122.82 | 1,323.27 | 1,500.00 | 32.43 | 0.00 |
| | Revenue Total | 25,140.10 | 1,357.68 | 1,516.00 | 64.38 | 16.00 |

Expenses

| Account Number | Description | FY 2015 Actual | FY2016 Actual | FY2017 Budget | FY2017 Actual | FY2018 Proposed |
|----------------|-------------|----------------|---------------|---------------|---------------|-----------------|
|----------------|-------------|----------------|---------------|---------------|---------------|-----------------|

There are currently no expenses budgeted.