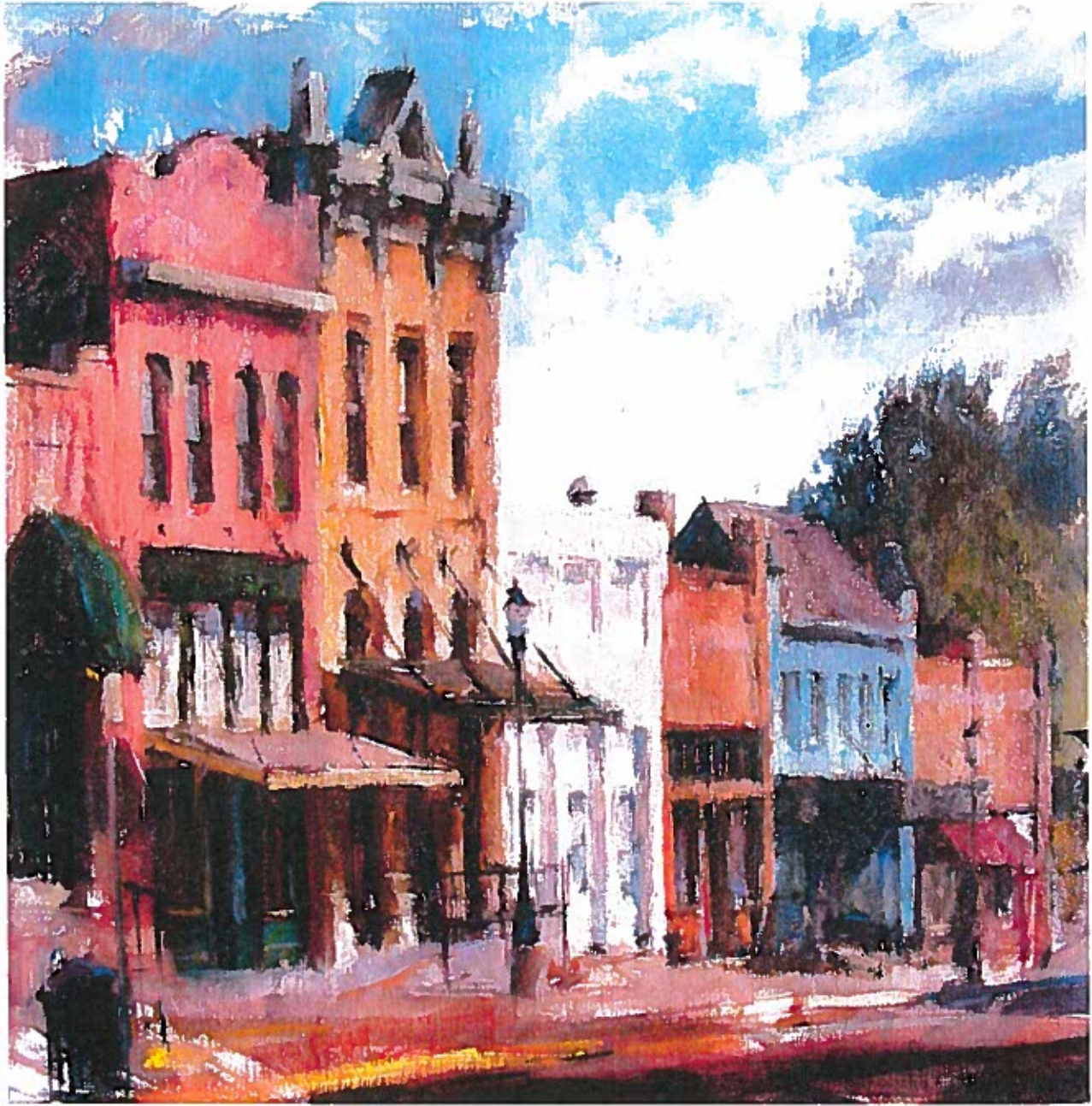


2015-2016 City of Farmersville Budget

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Artist: Ted Clemons



## **CITY OF FARMERSVILLE, TEXAS**

### **OPERATING BUDGET**

**Fiscal Year 2016  
October 1, 2015 – September 30, 2016**

**AS APPROVED BY  
THE MAYOR AND THE CITY COUNCIL**

**MAYOR  
JOSEPH HELMBERGER**

**MAYOR PRO TEM  
JIM FOY**

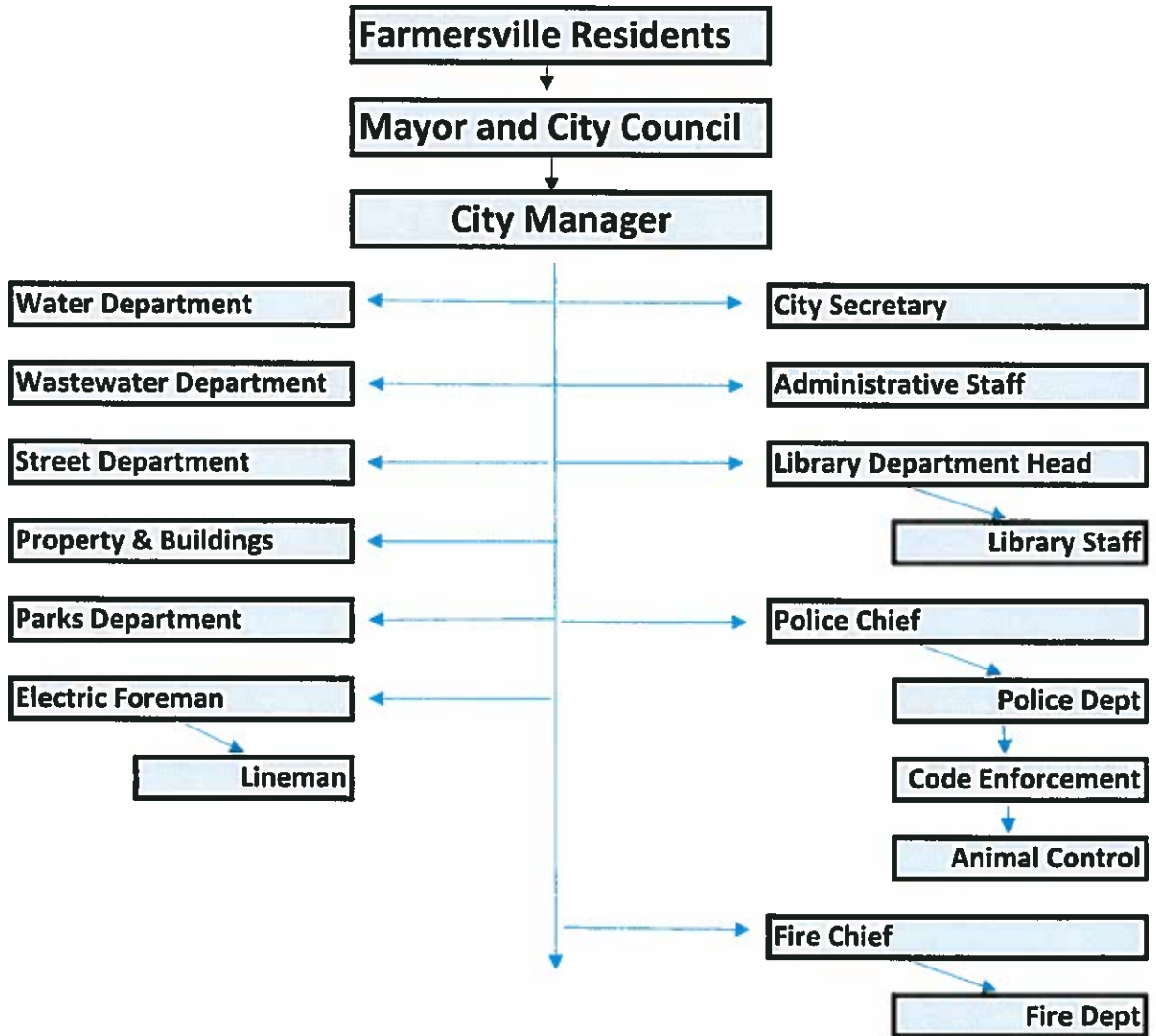
**CITY COUNCIL MEMBERS  
LEACA CASPARI  
JOHN POLITZ  
MICHAEL HESSE  
JOHN KLOSTERMANN**

#### **STAFF:**

City Manager – Benjamin White  
Finance Director – Daphne Hamlin  
City Secretary – Edie Sims  
Police Chief – Michael Sullivan  
Fire Chief – Kim Morris  
City Librarian – Trisha Dowell  
Electrical Foreman – Jeramy Jones

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# BUDGET POLICY

## ***Introduction:***

The City of Farmersville, Texas financial policies set forth the basic framework for the fiscal management of the City. These policies are to ensure consistency in the City's financial processes related to revenue, expenditures, purchasing, accounting, investing, fiscal management and integrity, and fund balance. The City's financial policies are intended to assist the City council and City staff in evaluating current activities and proposals for future programs. The policies are to be reviewed on an annual basis and modified to accommodate changing circumstances and conditions. The City of Farmersville will ensure long-standing policies that provide guidelines for current decision-making processes and future plans.

## ***Operating Budget Policies:***

The fiscal year of the City of Farmersville shall begin on October 1 of each calendar year and end on September 30 of the following calendar year. The fiscal year will also be established as the accounting and budget year.

The operating budget will be balanced with current revenues and a portion of beginning resources or fund balances which will be greater than or equal to current expenditures or expenses. The City Manager's budget shall assume, for each fund, operating revenues that are equal to, or exceed operating expenditures.

Annual estimates of revenues in all funds will be based on historical trends, and reasonable expectations and assumptions regarding growth, the state of the economy, and other relevant factors. A conservative approach will be observed in estimating revenues.

Expenditures in all funds will be managed so as to ensure the fund's obligations are met when due. Throughout the year the Finance Department will provide regular budgetary comparisons reports to Department Supervisors and the City Manager. These reports will highlight Current Budget, Current Period, Year to Date Actual, and Budget Balance expenditures and revenues. These periodic budgetary comparisons statements of revenue and expenditures will allow department directors to adequately manage their department's budget and anticipate revenues and expenditures.

Expenditures within the each Fund will remain within each department's original appropriation unless an intra-fund budget transfer is approved by the City Manager. The City Manager is authorized to approve intra-fund transfers. Only the City Council may approve inter-fund transfers. Budget amendments will occur when total actual expenditures exceed budgeted expenditures in any fund(s). Budget amendments are authorized only by the City Council approved by ordinance. If at any time during a fiscal year the City Manager estimates that current year expenditures in any fund will exceed available revenues, the City Manager will submit a plan to the City Council addressing the estimated deficit including a plan of action to overcome the estimated deficit.

Farmersville's budget is coordinated to identify major policy issues for the City Council to consider several months prior to the budget approval date. In this way, the Council has adequate

time to evaluate decisions and ensure proper decisions are made. The budget review process will include City Council, City staff, and citizen participation through public hearings.

Each department head is responsible for ensuring proper budgetary procedures are followed throughout his or her department.

Investments made by the City of Farmersville will be in compliance with policies contained in the City of Farmersville Investment Policy and the Public Funds Investment Act. All investments will be evaluated upon safety, liquidity, and yield. Interest earned from investment of available funds is based on departmental ownership of the invested dollars and will be booked to the appropriate department's fund when realized.

After City council adoption, the budget shall be in effect for the budget year. Final adoption of the budget by the City council shall constitute the official appropriations for the current year and shall constitute the basis of the official levy of the property tax. Following the final adoption of the budget by ordinance, the City Council shall pass an ordinance levying property taxes for the current year.

### ***Fund Balance:***

A key element of the financial stability of the City is to establish guidelines or "safe harbors" for fund balance. Unassigned fund balance is an important measure of economic stability. It is essential that the City maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance also provides cash flow liquidity for the City's general operations.

For governmental funds, it is important to distinguish between fund equity and fund balance. A fund's equity is typically the difference between its assets and liabilities. Fund balance is an accounting distinction made between the portions of fund equity that are spendable and non-spendable. The Governmental Accounting Standards Board has established 5 classifications of fund balance:

1. **Nonspendable fund balance** – includes amounts that are not in a spendable form or are required to be maintained intact. Examples are inventory or permanent funds (i.e. endowment funds).
2. **Restricted fund balance** – includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants and child safety fees.
3. **Committed fund balance** – includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.

- a. The City Council is the City's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Council at the City's Council meeting. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.
4. **Assigned fund balance** – comprises amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund (i.e. only funds in the capital projects fund may be used for capital projects).
    - a. The City Council has authorized the City Manager to assign fund balance to a specific purpose as approved by this fund balance policy.
  5. **Unassigned fund balance** – is the residual classification of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

#### ***Minimum Unassigned Fund Balance***

The City shall set aside resources during years of growth to fund a reserve for years of decline and/or to fund capital out of current funds for projects that would have otherwise been funded through debt financing. It shall be the goal of the City to maintain an unassigned fund balance in the General Fund of 25% of total appropriations.

#### ***Minimum Unrestricted Net Assets***

The City shall set aside resources during years of growth to fund a reserve for years of decline and/or to fund capital out of current funds for projects that would have otherwise been funded through debt financing. It shall be the goal of the City to maintain unrestricted net assets in the Utility Fund (a non-governmental type fund) of 25% of total appropriations.

At the close of each fiscal year, the unencumbered balance of each appropriation shall revert to the fund from which it was appropriated.

If minimum fund balance falls below the goals stated above, the City Manager will develop a strategy to initially evaluate current government wide spending to determine areas where cost efficiencies may be realized and implement those efficiencies. Should the analysis prove insufficient to attain the goal, a multi-year strategy will be put in place to meet the goals through a combination of cost cutting, cost recovery, and revenue enhancing strategies.

#### ***Order of Expenditure of Funds***

When multiple categories of fund balance are available for expenditure (for example, a construction project is being funded partly by a grant, funds set aside by the City Council, and

unassigned fund balance), the City will start with the most restrictive category and spend those funds first before moving down to the next category with available funds.

### ***Financial Policies:***

The accounts of the City are organized and operated on the basis of funds and account groups. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

The City's annual budget shall be prepared and adopted on a basis consistent with generally accepted accounting principles for all governmental and proprietary funds except the capital projects fund, which adopts project-length budgets.

Account balances shall be reported on the cash basis of accounting within the General Fund and other governmental funds and the cash basis of accounting in the Utilities Fund.

### ***Quarterly Reports:***

Revenues actually received will be regularly compared to budgeted revenues and variances will be investigated. This process will be summarized in the monthly budget reports prepared and submitted by the City Managers Office.

The City Manager shall submit to the City Council each month financial report of the City. The report will compare budget estimates against the previous month realized revenues including year to date realized revenues.

### ***General Obligation Bonds/ Debt:***

Farmersville shall have the power to borrow money on the full faith and credit of the City and to issue general obligation bonds for permanent public improvements. The City will also be allowed to borrow money for any other public purpose not prohibited by the Constitution and laws of the State of Texas, and to issue refunding bonds to refund outstanding bonds of the City previously issued. All such bonds shall be voted on and issued in conformity with the laws of the State of Texas.

Any and all bond funds approved by the vote of the Citizens of Farmersville will be expended only for the purposes stated in the bond issue.

The City shall also from time to time borrow money utilizing other available instruments including revenue bonds, certificates of obligation, et al.

In all cases, the City shall evaluate the following prior to incurring debt obligations:

- Ensure that the purpose of the debt is consistent with type of debt instrument
- Where possible, match the useful life of the asset with the maturity of the debt
- Review the maintenance & operations property tax rate against the debt service tax rate and ensure that no more than 35% of the total tax rate is used for debt obligations.

The City will manage the length and maturity of its long-term debt in order to lower net interest cost and to maintain future flexibility by paying off debt earlier.

### ***Revenues:***

The City of Farmersville strives to maintain and enhance a diversified and stable revenue system to shelter it from fluctuations in any single revenue source. The City also pursues an aggressive policy of collecting all money due to the City. The City will continue an aggressive policy to reduce the level of delinquent taxes.

For every annual budget, the City shall levy two property tax rates: maintenance/operations (M&O) and debt service (I&S). The debt service levy shall be sufficient for meeting all principal and interest obligations associated with the City's outstanding debt, less money transferred into the debt service fund from other funds and any self-sustaining debt such as revenue bonds, for the budget year. The operation and maintenance levy shall be accounted for in the General Fund.

The City is primarily a bedroom community with a heavy reliance upon property taxes. In order to supplement property taxes, the City has and will continue to support economic development and community development to create a vibrant community with a growing sales tax base to defray the reliance upon property taxes.

The City Manager shall project revenues from every source based on actual collections from the preceding years and estimated collections of the current fiscal year. There are a variety of factors that may impact revenues for an upcoming fiscal year, and the City Manager will take these into account when projecting collections. Sales tax revenue projections should be conservative due to the nature of this more volatile revenue source.

### ***Types of City Funds:***

- General Fund is the government's primary operating fund.
- Debt Service Fund accounts for the resources accumulated and payments made for principal and interest on long-term obligation debt of governmental funds.
- Capital Projects Fund accounts for the acquisition of capital assets or construction of major capital projects not being financed by any other fund.
- Utility Fund is used to account for the City's water and wastewater operations and certain long-term debt.

### ***Financial Statements:***

An annual independent audit will be completed and filed with the City Secretary within one hundred eighty (180) days from the completion of each fiscal year, the results of which shall be presented to and approved by the City Council. The financial statements to the City are to be prepared in conformity with generally accepted accounting principles (GAAP) in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The City shall contract with a qualified independent auditing firm on an annual basis.



## Proposed Annual Operating Budget

Fiscal Year 2015-2016

This budget will raise more total property taxes than last year's budget by \$154,134, tax revenue increased from sell of Bond in the amount of \$2.9m for City infrastructure improvements.

Property Tax Rate	FY 2015-2016	FY 2014-2015
Total Tax Rate	.859000	.785736
M&O Tax Rate	.382591	.462870
I&S Tax Rate	.476409	.322866
Effective Tax Rate	.785903	.662167
RollBack Tax Rate	.976437	.808206

# General Fund Budget Summary

## Introduction

The General Fund Budget Summary section provides a general overview. It highlights significant revenue and expense items in the General Fund. Budgets are adopted by fund and managed at the department level.

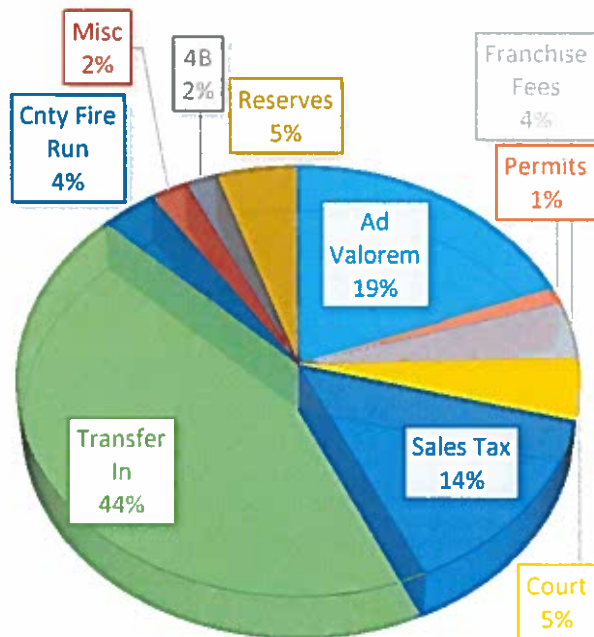
### REVENUES

FY 2016 total proposed general fund revenues are \$3,201,902 which is not a significant difference than the 2015 amended budget of \$3,143,279. Revenue comes primarily from: Ad Valorem Tax (\$608,960) Sales Tax (\$446,25), and Transfers In from the Enterprise Funds (\$1,388,960)

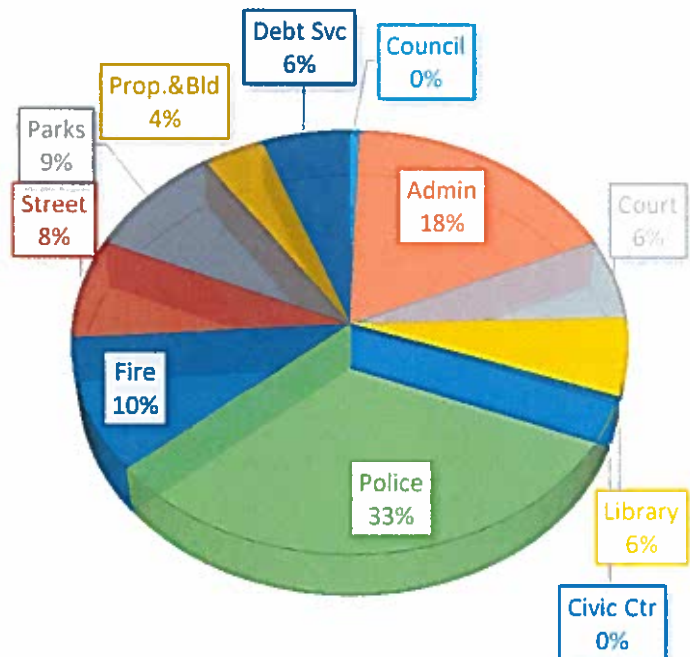
### EXPENSES

Total General Fund Expenses for FY 2016 is \$3,201,092. Expenses include Council, Administration, Court, Library, Civic Ctr, Police, Fire, Parks, Streets, Property and Building, and Debt Service. City increased personnell in FY 16 budget. Part-time Librarian to a full-time poistion, additional code enforcement officer in the Police Department and an additional full-time firefighter. Debt Service includes (2) Fire Trucks, (4) Police cars, and (2) backhoes.

GENERAL FUND REVENUE



GENERAL FUND EXPENSES



## Summary of Revenues and Expenditures

### 100 General Fund

The General Fund is the primary operating fund of the City. It is used to account for revenue and expenditures generally recognized as governmental services and functions. These include police, fire, streets, code enforcement, animal control, parks, property & buildings, library, civic center, senior center, court, and general administration services. These services are funded primarily by property tax, sales tax, and intergovernmental funds transfers.

	History		Budget		City Manager
	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2016 Proposed
<b>REVENUES</b>					
Property Taxes	700,447	708,948	736,518	700,000	608,968
Sales Taxes	401,227	441,440	450,850	452,600	448,850
Franchise Fees	84,191	100,532	114,105	137,186	136,268
Marketing	15,268	23,110	23,000	24,000	24,000
County Library	14,846	15,119	14,800	14,800	
Rent	18,812	20,781	18,500	18,500	18,500
County Fire Run	90,375	115,836	114,397	115,597	110,997
Permits	22,275	44,256	27,000	42,000	38,750
Courts & Fines	89,872	138,477	150,000	150,000	150,000
TIRZ		12,762	15,000	-	
Miscellaneous	79,557	51,387	49,788	40,805	27,255
FCDC	59,207	57,455	59,809	59,380	61,951
Transfers In	1,069,933	1,069,933	1,368,635	1,253,022	1,413,270
Reserves			135,388	135,388	162,283
<b>TOTAL REVENUES</b>	<b>2,646,010</b>	<b>2,800,036</b>	<b>3,277,790</b>	<b>3,143,278</b>	<b>3,201,092</b>
<b>EXPENDITURES</b>					
City Council	24,529	28,619	36,190	36,190	18,415
Administration	401,302	446,399	532,650	560,147	568,636
Court	94,132	211,735	196,760	195,152	196,176
Library	150,806	149,901	165,331	163,368	189,515
Civic Center	12,906	11,791	16,500	11,250	16,500
Police Department	811,273	881,993	1,003,332	956,195	1,050,920
Fire Department	248,367	213,642	410,280	365,059	327,462
Parks Dept	272,716	224,942	283,085	261,801	285,055
Street Dept	265,218	207,643	266,550	240,968	243,307
Property & Bldg.	290,010	190,108	260,302	316,857	124,291
Debt Service	73,974	71,065	106,810	106,811	180,815
<b>TOTAL EXPENDITURE:</b>	<b>2,645,233</b>	<b>2,637,838</b>	<b>3,277,790</b>	<b>3,213,798</b>	<b>3,201,092</b>
Net Increase(decrease)					
<b>Fund Balance Ending</b>	<b>777</b>	<b>162,198</b>	<b>-</b>	<b>(70,520)</b>	<b>-</b>



2013 Actual	2014 Actual	Current 2015	Revised 0215	Proposed 2015
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**General Fund Revenues**

100 .00.5711.000 AD VALOREM TAX	\$ 680,114	\$ 691,236	\$ 726,518	\$ 690,000	\$ 598,968
100 .00.5712.000 CC CONV FEE COURT	\$ -	\$ -	\$ -		
100 .00.5713.000 DEL. TAX,PEN. & INT.	\$ 20,333	\$ 17,712	\$ 10,000	\$ 10,000	\$ 10,000
100 .00.5714.000 CC CONV FEE UTILITY	\$ -	\$ -	\$ -		
100 .00.5715.000 TIRZ	\$ -	\$ 12,768	\$ 15,000	\$ -	\$ -
100 .00.5721.000 SALES TAX	\$ 400,614	\$ 439,839	\$ 450,000	\$ 450,000	\$ 446,250
100 .00.5722.000 BEVERAGE TAX	\$ 613	\$ 1,603	\$ 850	\$ 2,600	\$ 2,600
100 .00.5730.000 FRANCHISE FEES - GARBAGE	\$ -	\$ -	\$ -		
100 .00.5731.000 FRANCHISE FEES - GAS	\$ 27,862	\$ 22,961	\$ 22,000	\$ 29,519	\$ 30,000
100 .00.5732.000 SKYBEAM	\$ 9,900	\$ 30,600	\$ 48,000	\$ 58,320	\$ 58,320
100 .00.5733.000 ELEC. FUND FRANCHISE FEE	\$ 5,703	\$ 6,532	\$ 5,500	\$ 6,500	\$ 6,500
100 .00.5734.000 FRANCHISE FEES - TELE.	\$ 7,309	\$ 4,458	\$ 5,000	\$ 4,500	\$ 4,500
100 .00.5735.000 FRANCHISE FEES - CABLE	\$ 10,276	\$ 13,570	\$ 13,000	\$ 13,000	\$ 13,000
100 .00.5736.000 FRANCHISE FEES - OTHER	\$ -	\$ -	\$ -		
100 .00.5741.000 PERMITS & INSPECTIONS	\$ 22,275	\$ 44,256	\$ 25,000	\$ 40,000	\$ 36,750
100 .00.5742.000 PLANNING & ZONING FEES	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
100 .00.5743.000 ANIMAL REGISTRATION	\$ 108	\$ 123	\$ 100	\$ 100	\$ 100
100 .00.5744.000 MUNICIPAL COURT	\$ 89,873	\$ 138,477	\$ 150,000	\$ 150,000	\$ 150,000
100 .00.5745.000 CNTY FIRE RUNS	\$ 87,076	\$ 110,976	\$ 110,997	\$ 110,997	\$ 110,997
100 .00.5746.000 ONION SHED RENTAL	\$ 1,300	\$ 1,250	\$ 1,000	\$ 1,000	\$ 1,000
100 .00.5747.000 COUNTY LIBRARY FUND	\$ 14,846	\$ 15,119	\$ 14,800	\$ 14,800	
100 .00.5748.000 MICRO CHIP PROGRAM	\$ 32	\$ 14	\$ -	\$ -	\$ -
100 .00.5749.000 MUN. CT. BLDG. SECURITY FEE	\$ -	\$ 61	\$ -	\$ -	\$ -
100 .00.5750.000 MAIN STREET EVENTS	\$ -	\$ -	\$ -	\$ -	\$ -
100 .00.5751.000 MUN. CT. TECHNOLOGY FUND	\$ -	\$ 81	\$ -	\$ -	\$ -
100 .00.5754.000 GRANT PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
100 .00.5758.000 T-MOBLIE LEASE	\$ 16,758	\$ 15,211	\$ 15,205	\$ 16,748	\$ 16,748
100 .00.5759.000 GAMING MACHINE LICENSE	\$ 2,550	\$ 9,105	\$ 9,105	\$ 255	\$ 255
100 .00.5760.000 SRO SUPPORT	\$ -	\$ -	\$ -	\$ -	\$ -
100 .00.5762.000 INTEREST EARNED	\$ 989	\$ 339	\$ 250	\$ 600	\$ 600
100 .00.5763.000 FEDC 4A STAFF SUPPORT	\$ 1,200	\$ 600	\$ 600	\$ 600	\$ 600
100 .00.5764.000 FCDC IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
100 .00.5765.000 RENT E. TX. MED CTR.	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
100 .00.5766.000 FEDC IMPROVEMENT FUND	\$ -	\$ -	\$ -		
100 .00.5767.000 OTHER REVENUE	\$ -	\$ -	\$ -	\$ 293	
100 .00.5768.000 S W BELL LEASE	\$ 6,386	\$ 7,202	\$ 5,400	\$ 8,600	\$ 7,200
100 .00.5769.000 OTHER INCOME	\$ 45,321	\$ 32,407	\$ 25,000	\$ 25,000	\$ 25,000
100 .00.5770.000 C.C. CHILD SAFETY	\$ -	\$ -	\$ -	\$ -	\$ -
100 .00.5771.000 ATHLECTIC COMPLEX	\$ -	\$ -	\$ -	\$ -	\$ -

100 .00.5772.000	PUBLIC WORKS REVENUE	\$ 17,868	\$ 4,900	\$ 12,233	\$ 13,257	\$ -
100 .00.5773.000	REVENUE RESCUE	\$ 3,299	\$ 4,860	\$ 3,400	\$ 4,600	
100 .00.5774.000	ALARM FEE	\$ 2,540	\$ 3,380	\$ 2,500	\$ 700	\$ 700
100 .00.5775.000	TEXAS FOREST SERVICE GRANT	\$ -	\$ -	\$ -		
100 .00.5776.000	LIBRARY GRANT TIF	\$ -	\$ -	\$ -		
100 .00.5777.000	BRICK CAMPAIGN	\$ 50	\$ -	\$ -		
100 .00.5778.000	PARK DEDICATION FEE	\$ -	\$ -	\$ -		
100 .00.5790.000	COURT EOY CORRECTION	\$ -	\$ -	\$ -		
100 .00.5791.000	4B SUPPORT REVENUE	\$ 500	\$ 500	\$ -		
100 .00.5792.000	ADM.SUPPORT CHARGES	\$ 20,710	\$ 20,710	\$ 20,710	\$ 20,710	\$ 20,710
100 .00.5793.000	RENT RECEIVED	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
100 .00.5794.000	CIVIC RENT	\$ 5,513	\$ 7,532	\$ 5,500	\$ 5,500	\$ 5,500
100 .00.5795.000	4B SALARY	\$ 59,207	\$ 57,455	\$ 59,809	\$ 59,381	\$ 61,951
100 .00.5796.000	KCS RAILWAY MOWING	\$ -	\$ -	\$ -		
100 .00.5797.000	MARKETING	\$ 15,268	\$ 23,110	\$ 23,000	\$ 24,000	\$ 24,000
100 .00.5798.000	STEP PROGRAM	\$ -	\$ -	\$ -		
100 .00.5799.000	CAPITAL LEASE REFUNDING	\$ -	\$ -	\$ -		
100 .00.5939.000	FORESTRY SVC GRANT	\$ 8,400	\$ -	\$ -		
100 .00.5991.000	TRANSFERS IN-OTHER FUNDS	\$ 1,045,625	\$ 1,045,625	\$ 1,344,325	\$ 1,228,712	\$ 1,388,960
100 .00.5992.000	SALE OF FIXED ASSESTS	\$ -	\$ -	\$ -		
100 .00.5994.000	LEASE PURCHASE PROCEEDS	\$ -	\$ -	\$ -		
100 .00.5995.000	TRANSFERS-RESERVE	\$ -	\$ -	\$ 135,388	\$ 135,388	
100 .00.5998.000	TRANS.IN- GEN.FND.SURPLUS	\$ -	\$ -	\$ -		
100 .00.5999.000	TRANS.IN-PARK IMP.SURPLUS	\$ -	\$ -	\$ -		
100 .00.7921.000	TRANSFER IN G.F.	\$ -	\$ -	\$ -		
100 .00.8911.000	TRANSFER OUT	\$ -	\$ -	\$ -		
100 .00.8949.000	CAPITAL LEASE REFUNDING	\$ -	\$ -	\$ -		
<b>General Fund Revenues Total:</b>		<b>\$ 2,646,016</b>	<b>\$ 2,800,173</b>	<b>\$ 3,277,790</b>	<b>\$ 3,143,280</b>	<b>\$ 3,038,809</b>



2013 Actual	2014 Actual	Current 2015	Revised 0215	Proposed 2015
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**Mayor City Council**

**Personnel**

100 .11.6115.000 SALARIES, PART TIME	\$	2,040	\$	2,040	\$	2,040	\$	2,040	\$	2,040
<b>Total Personnel</b>	\$	<b>2,040</b>	\$	<b>2,040</b>	\$	<b>2,040</b>	\$	<b>2,040</b>	\$	<b>2,040</b>

**Contracts & Prof. Svc**

100 .11.6211.000 LEGAL SERVICES	\$	72	\$	-	\$	150	\$	150	\$	150
<b>Total Contracts &amp; Prof. Svc</b>	\$	<b>72</b>	\$	<b>-</b>	\$	<b>150</b>	\$	<b>150</b>	\$	<b>150</b>

**Maintenance**

100 .11.6392.000 OTHER SUPPLIES	\$	10	\$	-	\$	-	\$	-	\$	-
<b>Total Maintenance</b>	\$	<b>10</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>

**Miscellaneous**

100 .11.6611.000 MARKETING	\$	15,169	\$	19,866	\$	23,000	\$	23,000	\$	
100 .11.6612.000 TRAVEL/SCHOOL/DUES	\$	1,481	\$	1,548	\$	5,000	\$	5,000	\$	10,000
100 .11.6621.000 SPECIAL EVENTS	\$	500	\$	966	\$	1,500	\$	1,500	\$	1,500
100 .11.6631.000 INSURANCE	\$	5,257	\$	4,200	\$	4,500	\$	4,500	\$	4,725
<b>Total Miscellaneous</b>	\$	<b>22,407</b>	\$	<b>26,579</b>	\$	<b>34,000</b>	\$	<b>34,000</b>	\$	<b>16,225</b>

**Capital**

100 .11.6831.000 CAPITAL EQUIPMENT	\$	-	\$	-	\$	-	\$	-	\$	-
<b>Total Capital</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>

<b>Mayor and City Council Total:</b>	\$	<b>24,529</b>	\$	<b>28,619</b>	\$	<b>36,190</b>	\$	<b>36,190</b>	\$	<b>18,415</b>
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2013 Actual	2014 Actual	Current 2015	Revised 0215	Proposed 2015
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**Administration**

**Personnel**

100 .12.6111.000 SALARIES, REGULAR	\$ 122,523	\$ 116,540	\$ 153,168	\$ 169,535	\$ 184,608
100 .12.6113.000 SALARIES, OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -
100 .12.6115.000 SALARIES, PART TIME	\$ -	\$ 2,036	\$ 2,000	\$ -	\$ -
100 .12.6118.000 BENEFIT POOL ADM. FEE	\$ 577	\$ -	\$ -	\$ -	\$ -
100 .12.6141.000 FICA EXPENSE	\$ 10,424	\$ 10,120	\$ 13,700	\$ 13,965	\$ 15,034
100 .12.6142.000 HEALTH INSURANCE	\$ 30,930	\$ 40,587	\$ 26,730	\$ 28,905	\$ 30,234
100 .12.6143.000 WORKERS COMPENSATION	\$ 1,890	\$ 500	\$ 690	\$ 500	\$ 1,200
100 .12.6145.000 UNEMPLOYMENT INSURANCE	\$ 260	\$ 1,330	\$ 1,500	\$ 1,500	\$ 1,575
100 .12.6146.000 EMPLOYEE RETIREMENT EXP.	\$ 15,051	\$ 20,605	\$ 14,200	\$ 27,075	\$ 16,245
100 .12.6147.000 BENEFIT POOL	\$ 9,000	\$ -	\$ -	\$ -	\$ -
100 .12.6148.000 CITY MGR RETIRMENT ALLOWAN	\$ -	\$ -	\$ -	\$ -	\$ -
100 .12.6149.000 CM AFLAC ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Personnel</b>	<b>\$ 190,654</b>	<b>\$ 191,718</b>	<b>\$ 211,988</b>	<b>\$ 241,480</b>	<b>\$ 248,896</b>

**Contracts & Prof. Svc**

100 .12.6210.000 PROFESSIONAL SERVICES	\$ 2,893	\$ 8,977	\$ 3,500	\$ 3,500	\$ 3,500
100 .12.6211.000 LEGAL SERVICES	\$ 40,798	\$ 51,008	\$ 35,000	\$ 45,000	\$ 45,000
100 .12.6212.000 FINANCIAL AUDIT FEES	\$ 14,250	\$ 14,250	\$ 15,000	\$ 14,800	\$ 16,000
100 .12.6213.000 CODIFICATION EXPENSES	\$ 7,153	\$ 5,851	\$ 8,000	\$ 8,000	\$ 8,000
100 .12.6214.000 CENTRAL APPR. DIST. EXP.	\$ 6,458	\$ 8,433	\$ 6,800	\$ 8,100	\$ 8,500
100 .12.6215.000 EMPLOYEE SCREENING	\$ 28	\$ 57	\$ 250	\$ 300	\$ 300
100 .12.6216.000 PROPERTY & STANDARDS	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ 8,000
100 .12.6217.000 TAX COLLECTIONS EXPENSE	\$ 1,344	\$ 1,367	\$ 1,500	\$ 1,375	\$ 1,500
100 .12.6218.000 ENGINEERING SERVICES	\$ -	\$ 890	\$ 500	\$ 500	\$ 500
100 .12.6221.000 AFLAC ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -
100 .12.6222.000 BLDG INSPECTION	\$ 15,931	\$ 25,935	\$ 20,000	\$ 20,000	\$ 25,000
<b>Total Contracts &amp; Prof Svc</b>	<b>\$ 88,855</b>	<b>\$ 116,767</b>	<b>\$ 98,550</b>	<b>\$ 109,575</b>	<b>\$ 116,300</b>

**Maintenance**

100 .12.6361.000 BUILDING MAINTENANCE	\$ 35,987	\$ 20,663	\$ 35,000	\$ 35,000	\$ 35,000
100 .12.6362.000 CM CAR ALLOWANCE	\$ -	\$ 75	\$ 500	\$ 500	\$ -
100 .12.6363.000 OFFICE EQUIP. MAINT.	\$ 5,759	\$ 7,267	\$ 6,500	\$ 7,500	\$ 7,500
100 .12.6364.000 RADIO MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -
100 .12.6365.000 TYLER TECH MAINT	\$ 14,858	\$ 25,217	\$ 33,000	\$ 33,000	\$ 11,445
100 .12.6365.001 COMPUTER SOFTWARE MAINT	\$ -	\$ -	\$ 16,940	\$ 16,940	\$ 35,890
100 .12.6367.000 INFO TECH	\$ 8,383	\$ 8,731	\$ 8,800	\$ 8,800	\$ 9,000
100 .12.6368.000 JANITORIAL SUPPLIES	\$ 157	\$ 20	\$ 500	\$ 500	\$ 500
100 .12.6370.000 FEDC SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Maintenance</b>	<b>\$ 65,144</b>	<b>\$ 61,972</b>	<b>\$ 101,240</b>	<b>\$ 102,240</b>	<b>\$ 99,335</b>



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**Utilities**

100 .12.6471.000 WATER/SEWER/GARBAGE	\$ 634	\$ 640	\$ 700	\$ 850	\$ 850
100 .12.6472.000 TELEPHONE SERVICE	\$ 8,548	\$ 9,423	\$ 10,000	\$ 10,000	\$ 10,000
100 .12.6473.000 ELECTRICITY EXPENSE	\$ 7,823	\$ 9,090	\$ 9,500	\$ 9,500	\$ 9,500
100 .12.6474.000 GAS SERVICE	\$ 706	\$ 1,005	\$ 950	\$ 1,200	\$ 1,200
100 .12.6494.000 4A EXPENSES	\$ 179	\$ 833	\$ -	\$ -	\$ -
<b>Total Utilities</b>	<b>\$ 17,890</b>	<b>\$ 20,993</b>	<b>\$ 21,150</b>	<b>\$ 21,550</b>	<b>\$ 21,550</b>

**Supplies**

100 .12.6532.000 PUBLICATION & SUBS.	\$ 1,538	\$ 229	\$ 1,500	\$ 1,500	\$ 1,500
100 .12.6551.000 MOTOR VEHICLE FUEL	\$ -	\$ 41	\$ -	\$ -	\$ -
100 .12.6591.000 GENERAL OFFICE SUPPLIES	\$ 9,495	\$ 20,297	\$ 12,500	\$ 12,500	\$ 12,500
100 .12.6592.000 CHAMBER OF COMMERCE	\$ 2,483	\$ 2,244	\$ 5,000	\$ 10,000	\$ 5,000
100 .12.6592.001 BEST CENTER	\$ -	\$ 648	\$ 1,500	\$ 1,500	\$ 1,500
100 .12.6593.000 4B EXPENSES	\$ 45	\$ 55	\$ -	\$ -	\$ -
<b>Total Supplies</b>	<b>\$ 13,561</b>	<b>\$ 23,514</b>	<b>\$ 20,500</b>	<b>\$ 25,500</b>	<b>\$ 20,500</b>

**Miscellaneous**

100 .12.6610.000 MARKETING	\$ 2,010	\$ 2,900	\$ 2,700	\$ 2,700	\$ 26,700
100 .12.6611.000 CONTINGENCY	\$ -	\$ -	\$ 13,845	\$ -	\$ -
100 .12.6612.000 TRAVEL/SCHOOL/DUES	\$ 5,875	\$ 10,789	\$ 15,000	\$ 15,000	\$ 15,000
100 .12.6614.000 OUTSOURCE UTILITY BILLING	\$ -	\$ -	\$ -	\$ -	\$ -
100 .12.6615.000 TIRZ	\$ 8	\$ -	\$ 1,000	\$ -	\$ -
100 .12.6621.000 SPECIAL EVENTS	\$ 2,814	\$ 3,410	\$ 3,500	\$ 3,750	\$ 3,500
100 .12.6631.000 INSURANCE	\$ 4,961	\$ 5,500	\$ 6,500	\$ 5,100	\$ 5,355
100 .12.6641.000 ELECTION EXPENSE	\$ 2,110	\$ 75	\$ 3,500	\$ 75	\$ 3,500
100 .12.6651.000 ADVERTISING	\$ 7,383	\$ 6,030	\$ 8,000	\$ 8,000	\$ 8,000
100 .12.6698.000 CHARGED OFF ACCOUNTS	\$ -	\$ (13)	\$ -	\$ -	\$ -
100 .12.6699.000 OTHER EXPENSES	\$ 38	\$ -	\$ -	\$ -	\$ -
<b>Total Miscellaneous</b>	<b>\$ 25,199</b>	<b>\$ 28,691</b>	<b>\$ 54,045</b>	<b>\$ 34,625</b>	<b>\$ 62,055</b>

**Capital**

100 .12.6821.000 CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
100 .12.6831.000 CAPITAL EQUIP. PURCHASES	\$ -	\$ 2,744	\$ 25,177	\$ 25,177	\$ -
100 .12.6991.000 TRF TO EQUIP REPL	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ 2,744</b>	<b>\$ 25,177</b>	<b>\$ 25,177</b>	<b>\$ -</b>

<b>Administration Total:</b>	<b>\$ 401,302</b>	<b>\$ 446,399</b>	<b>\$ 532,650</b>	<b>\$ 560,147</b>	<b>\$ 568,636</b>
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2013 Actual	2014 Actual	Current 2015	Revised 0215	Proposed 2015
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**Court**

**Personnel**

100 .14.6111.000 SALARIES, REGULAR	\$ 44,585	\$ 89,509	\$ 97,650	\$ 97,542	\$ 100,525
100 .14.6113.000 SALARIES, OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -
100 .14.6115.000 SALARIES, PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -
100 .14.6141.000 FICA EXPENSE	\$ 3,390	\$ 6,708	\$ 7,470	\$ 7,470	\$ 7,690
100 .14.6142.000 HEALTH INSURANCE	\$ 6,504	\$ 13,055	\$ 17,530	\$ 17,605	\$ 17,526
100 .14.6143.000 WORKERS COMPENSATION	\$ 100	\$ 1,185	\$ 2,100	\$ 1,100	\$ 1,155
100 .14.6145.000 UNEMPLOYEMENT INSURANCE	\$ 9	\$ 414	\$ 500	\$ 500	\$ 500
100 .14.6146.000 EMPLOYEE RETIREMENT EXP.	\$ 4,189	\$ 8,409	\$ 9,005	\$ 9,475	\$ 8,850
100 .14.6147.000 BENEFIT POOL	\$ 1,800	\$ -	\$ -	\$ -	\$ -
<b>Total Personnel</b>	<b>\$ 60,578</b>	<b>\$ 119,280</b>	<b>\$ 134,255</b>	<b>\$ 133,692</b>	<b>\$ 136,246</b>

**Contracts & Prof. Svc**

100 .14.6211.000 LEGAL SERVICES	\$ 19,974	\$ 24,885	\$ 25,000	\$ 25,000	\$ 25,000
100 .14.6213.000 PART TIME COURT CLERK	\$ -	\$ -	\$ -	\$ 20	\$ -
100 .14.6215.000 EMPLOYEE SCREENING	\$ 28	\$ 369	\$ 300	\$ 300	\$ 300
<b>Total Contracts &amp; Prof. Svc</b>	<b>\$ 20,002</b>	<b>\$ 25,254</b>	<b>\$ 25,300</b>	<b>\$ 25,320</b>	<b>\$ 25,300</b>

**Maintenance**

100 .14.6362.000 VEHC MAINT	\$ -	\$ 269	\$ 1,500	\$ 750	\$ 1,500
100 .14.6364.000 INFO TECH	\$ 2,618	\$ 3,545	\$ 3,990	\$ 4,400	\$ 4,500
100 .14.6365.000 TYLER TECH SUPPORT	\$ 2,266	\$ 2,664	\$ 2,500	\$ 2,500	\$ 3,225
100 .14.6365.001 COMPUTER SOFTWARE MAINT	\$ -	\$ -	\$ 7,240	\$ 7,240	\$ 2,500
100 .14.6366.000 OFFICE EQUIP MAINT	\$ 555	\$ 674	\$ 950	\$ 950	\$ 950
100 .14.6367.000 BLDG. SECURITY FUND	\$ 270	\$ -	\$ -	\$ -	\$ -
100 .14.6368.000 COURT ONLINE COMPONENT FEE	\$ 552	\$ 371	\$ 625	\$ 1,200	\$ 1,500
<b>Total Maintenance</b>	<b>\$ 6,260</b>	<b>\$ 7,523</b>	<b>\$ 16,805</b>	<b>\$ 17,040</b>	<b>\$ 14,175</b>

**Utilities**

100 .14.6472.000 TELEPHONE SERVICE	\$ 390	\$ 1,087	\$ 1,200	\$ 1,200	\$ 1,200
<b>Total Utilities</b>	<b>\$ 390</b>	<b>\$ 1,087</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>

**Supplies**

100 .14.6551.000 MOTOR FUEL	\$ -	\$ 2,705	\$ 5,000	\$ 3,500	\$ 5,000
100 .14.6552.000 CLOTHING	\$ -	\$ 668	\$ 500	\$ 500	\$ 500
100 .14.6591.000 GENERAL OFFICE SUPPLIES	\$ 2,982	\$ 8,078	\$ 5,500	\$ 5,500	\$ 5,500
<b>Total Supplies</b>	<b>\$ 2,982</b>	<b>\$ 11,451</b>	<b>\$ 11,000</b>	<b>\$ 9,500</b>	<b>\$ 11,000</b>



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**Miscellaneous**

100 .14.6612.000 TRAVEL/SCHOOL/DUES	\$	100	\$	895	\$	2,500	\$	2,500	\$	2,500
100 .14.6615.000 CREDIT CARD SERVICE FEE	\$	1,112	\$	2,451	\$	1,900	\$	2,500	\$	2,500
100 .14.6631.000 INSURANCE	\$	2,465	\$	2,700	\$	3,500	\$	3,100	\$	3,255
100 .14.6642.000 JURY FEES	\$	186	\$	-	\$	300	\$	300		
100 .14.6643.000 WARRANT FEES	\$	77	\$	-	\$	-	\$	-		
100 .14.6644.000 FINE OVERPAYMENTS	\$	(20)	\$	(20)	\$	-	\$	-		
<b>Total Miscellaneous</b>	\$	<b>3,921</b>	\$	<b>6,026</b>	\$	<b>8,200</b>	\$	<b>8,400</b>	\$	<b>8,255</b>

**Capital**

100 .14.6831.000 CAPITAL EQUIPMENT	\$	-	\$	41,114	\$	-	\$	-		
<b>Total Capital</b>	\$	<b>-</b>	\$	<b>41,114</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>

<b>Court Total:</b>	\$	<b>94,132</b>	\$	<b>211,735</b>	\$	<b>196,760</b>	\$	<b>195,152</b>	\$	<b>196,176</b>
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2013 Actual	2014 Actual	Current 2015	Revised 0215	Proposed 2015
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**Library**

**Personnel**

100 .15.6111.000 SALARIES-REGULAR	\$	50,891	\$	53,275	\$	56,250	\$	56,250	\$	80,100
100 .15.6113.000 SALARIES-OVERTIME	\$	-	\$	-	\$	-				
100 .15.6115.000 SALARIES-PART TIME	\$	9,213	\$	9,323	\$	9,250	\$	12,200	\$	-
100 .15.6141.000 FICA EXPENSE	\$	4,548	\$	4,772	\$	5,010	\$	5,236	\$	6,300
100 .15.6142.000 HEALTH INSURANCE	\$	13,002	\$	17,165	\$	17,526	\$	17,700	\$	26,550
100 .15.6143.000 WORKER'S COMPENSATION	\$	150	\$	175	\$	295	\$	295	\$	300
100 .15.6145.000 UNEMPLOYMENT INSURANCE	\$	140	\$	519	\$	300	\$	300	\$	500
100 .15.6146.000 EMPLOYEE RETIREMENT EXP.	\$	4,782	\$	5,214	\$	6,040	\$	6,040	\$	7,050
100 .15.6147.000 BENEFIT POOL	\$	3,600	\$	-	\$	-				
100 .15.6148.000 AFLAC SUPPL INS	\$	-	\$	-	\$	-				
<b>Total Personnel</b>	\$	<b>86,327</b>	\$	<b>90,443</b>	\$	<b>94,671</b>	\$	<b>98,021</b>	\$	<b>120,800</b>

**Contracts & Prof. Svc**

100 .15.6215.000 EMPLOYEE SCREENING	\$	143	\$	57	\$	250	\$	250	\$	300
<b>Total Contracts &amp; Prof. Svc</b>	\$	<b>143</b>	\$	<b>57</b>	\$	<b>250</b>	\$	<b>250</b>	\$	<b>300</b>

**Maintenance**

100 .15.6361.000 BUILDING MAINTENANCE	\$	6,539	\$	3,334	\$	10,000	\$	10,000	\$	10,000
100 .15.6362.000 SECURITY SYSTEM	\$	534	\$	581	\$	600	\$	581	\$	600
100 .15.6363.000 OFFICE EQUIP. MAINT.	\$	3,857	\$	3,803	\$	5,100	\$	4,156	\$	5,100
100 .15.6365.000 COMPUTER SOFTWARE	\$	14,829	\$	9,427	\$	5,560	\$	5,560	\$	5,560
100 .15.6367.000 INFO TECH	\$	7,268	\$	9,475	\$	9,500	\$	9,500	\$	10,000
100 .15.6368.000 JANITORIAL SUPPLIES	\$	641	\$	1,235	\$	5,500	\$	2,500	\$	5,500
<b>Total Maintenance</b>	\$	<b>33,668</b>	\$	<b>27,854</b>	\$	<b>36,260</b>	\$	<b>32,297</b>	\$	<b>36,760</b>

**Utilities**

100 .15.6470.000 LIBRARY ELECTRIC	\$	3,472	\$	3,596	\$	4,000	\$	3,750	\$	4,000
100 .15.6471.000 WATER/SEWER/GARBAGE	\$	-	\$	-	\$	-				
100 .15.6472.000 TELEPHONE SERVICE	\$	2,544	\$	2,618	\$	2,750	\$	2,750	\$	2,750
100 .15.6473.000 CIVIC ELECTRICITY	\$	-	\$	-	\$	-				
100 .15.6474.000 CIVIC GAS	\$	-	\$	-	\$	-				
100 .15.6475.000 SENIOR CITIZEN UTILITIES	\$	3,308	\$	2,541	\$	3,000	\$	3,000	\$	3,000
<b>Total Utilities</b>	\$	<b>9,324</b>	\$	<b>8,755</b>	\$	<b>9,750</b>	\$	<b>9,500</b>	\$	<b>9,750</b>

**Supplies**

100 .15.6532.000 PUBLICATIONS & SUBS.	\$	92	\$	92	\$	200	\$	200	\$	200
100 .15.6591.000 GENERAL OFFICE SUPPLIES	\$	5,543	\$	2,705	\$	3,500	\$	3,500	\$	3,500
100 .15.6592.000 OTHER SUPPLIES	\$	-	\$	-	\$	-				
<b>Total Supplies</b>	\$	<b>5,635</b>	\$	<b>2,797</b>	\$	<b>3,700</b>	\$	<b>3,700</b>	\$	<b>3,700</b>



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**Miscellaneous**

100 .15.6612.000 TRAVEL/SCHOOL/DUES	\$ 678	\$ 933	\$ 1,000	\$ 1,000	\$ 1,000
100 .15.6615.000 TIF GRANT EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
100 .15.6631.000 INSURANCE	\$ 2,900	\$ 2,900	\$ 3,200	\$ 2,100	\$ 2,205
100 .15.6699.000 OTHER EXPENSE	\$ -	\$ 1,148	\$ 1,500	\$ 1,500	\$ -
<b>Total Miscellaneous</b>	<b>\$ 3,578</b>	<b>\$ 4,981</b>	<b>\$ 5,700</b>	<b>\$ 4,600</b>	<b>\$ 3,205</b>

**Capital**

100 .15.6821.000 CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
100 .15.6831.000 CAPITAL EQUIP. PURCHASES	\$ 12,132	\$ 15,013	\$ 15,000	\$ 15,000	\$ 15,000
100 .15.6832.000 CAPITAL GRANT PURCHASES	\$ -	\$ -	\$ -	\$ -	\$ -
100 .15.6991.000 TRF TO EQUIP REPL	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Capital</b>	<b>\$ 12,132</b>	<b>\$ 15,013</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>

<b>Total Library</b>	<b>\$ 150,806</b>	<b>\$ 149,901</b>	<b>\$ 165,331</b>	<b>\$ 163,368</b>	<b>\$ 189,515</b>
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**Civic Center**

	2013 Actual	2014 Actual	Current 2015	Revised 0215	Proposed 2015
100 .16.6471.000 WATER CIVIC CENTER	\$ 1,665	\$ 1,611	\$ 2,500	\$ 1,750	\$ 2,500
100 .16.6473.000 CIVIC CTR ELEC	\$ 2,844	\$ 2,134	\$ 3,500	\$ 3,500	\$ 3,500
100 .16.6474.000 CIVIC CTR GAS	\$ 1,512	\$ 2,463	\$ 3,000	\$ 2,500	\$ 3,000
100 .16.6475.000 CIVIC CLEANING/MAINT	\$ 6,886	\$ 5,583	\$ 7,500	\$ 3,500	\$ 7,500
<b>Civic Center Total:</b>	<b>\$ 12,907</b>	<b>\$ 11,791</b>	<b>\$ 16,500</b>	<b>\$ 11,250</b>	<b>\$ 16,500</b>



2013 Actual	2014 Actual	Current 2015	Revised 0215	Proposed 2015
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**Police Dept**

**Personnel**

100 .21.6111.000 SALARIES, REGULAR	\$ 439,436	\$ 470,897	\$ 506,145	\$ 513,412	\$ 562,723
100 .21.6113.000 SALARIES, OVERTIME	\$ -	\$ 1,562	\$ -	\$ -	
100 .21.6115.000 SALARIES, PART TIME	\$ -	\$ 1,041	\$ -	\$ -	
100 .21.6116.000 STEP PROGRAM	\$ -	\$ -	\$ -	\$ -	
100 .21.6141.000 FICA EXPENSE	\$ 33,858	\$ 37,045	\$ 43,180	\$ 39,280	\$ 46,100
100 .21.6142.000 HEALTH INSURANCE	\$ 56,584	\$ 74,961	\$ 105,160	\$ 96,901	\$ 105,160
100 .21.6143.000 WORKERS COMPENSATION	\$ 7,890	\$ 11,672	\$ 20,065	\$ 9,301	\$ 10,230
100 .21.6145.000 UNEMPLOYMENT INSURANCE	\$ 374	\$ 2,337	\$ 1,500	\$ 1,500	\$ 1,500
100 .21.6146.000 EMPLOYEE RETIREMENT EXP.	\$ 40,922	\$ 48,906	\$ 50,690	\$ 49,350	\$ 49,520
100 .21.6147.000 BENEFIT POOL	\$ 19,800	\$ -	\$ -	\$ -	
100 .21.6150.000 VACATION LIABILITY	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ 3,500
<b>Total Personnel</b>	<b>\$ 598,863</b>	<b>\$ 648,422</b>	<b>\$ 730,240</b>	<b>\$ 713,244</b>	<b>\$ 778,733</b>

**Contracts & Prof Svc**

100 .21.6210.000 PROFESSIONAL SERVICES	\$ 142	\$ -	\$ -	\$ 750	\$ 750
100 .21.6211.000 LEGAL SERVICES	\$ 1,541	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
100 .21.6215.000 EMPLOYEE SCREENING	\$ 2,535	\$ 160	\$ 500	\$ 500	\$ 500
100 .21.6219.000 CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ 1,195	\$ -
100 .21.6231.000 INMATE HOUSING	\$ 1,745	\$ 1,396	\$ 3,500	\$ 5,000	\$ 5,000
100 .21.6232.000 DISPATCHING SERVICE	\$ 24,956	\$ 26,199	\$ 27,900	\$ 27,900	\$ 32,392
100 .21.6233.000 CHILD ADVOCACY	\$ 5,334	\$ 5,334	\$ 6,000	\$ 6,000	\$ 6,000
100 .21.6234.000 CODE ENFORCEMENT	\$ 319	\$ 112	\$ 500	\$ 500	\$ 2,000
<b>Total Contracts &amp; Prof. Svc</b>	<b>\$ 36,571</b>	<b>\$ 33,200</b>	<b>\$ 43,400</b>	<b>\$ 46,845</b>	<b>\$ 51,642</b>

**Miscellaneous**

100 .21.6312.000 MINOR TOOLS	\$ 209	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
<b>Total Miscellaneous</b>	<b>\$ 209</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>

**Maintenance**

100 .21.6361.000 BUILDING MAINTENANCE	\$ 11,789	\$ 20,006	\$ 15,500	\$ 15,500	\$ 15,500
100 .21.6362.000 MOTOR VEHICLE MAINT.	\$ 20,703	\$ 16,124	\$ 19,000	\$ 19,000	\$ 35,000
100 .21.6363.000 OFFICE EQUIP. MAINT.	\$ 3,601	\$ 2,996	\$ 3,200	\$ 3,200	\$ 3,300
100 .21.6364.000 RADIO MAINTENANCE	\$ -	\$ -	\$ -	\$ -	
100 .21.6366.000 TYLER TECH SUPPORT	\$ 19,761	\$ 20,361	\$ 5,202	\$ 5,202	\$ 5,465
100 .21.6366.001 COMPUTER MAINTENANCE	\$ -	\$ -	\$ 14,110	\$ 14,110	\$ 18,600
100 .21.6367.000 INFO TECH	\$ 10,857	\$ 13,305	\$ 11,970	\$ 11,970	\$ 15,000
100 .21.6368.000 JANITORIAL SUPPLIES	\$ 446	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
<b>Total Maintenance</b>	<b>\$ 67,157</b>	<b>\$ 72,792</b>	<b>\$ 69,982</b>	<b>\$ 69,982</b>	<b>\$ 93,865</b>



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**Utilities**

100 .21.6471.000 WATER/SEWER/GARBAGE	\$ 3,161	\$ 2,719	\$ 3,900	\$ 3,900	\$ 3,900
100 .21.6472.000 TELEPHONE SERVICE	\$ 12,537	\$ 12,299	\$ 16,680	\$ 16,680	\$ 16,680
100 .21.6473.000 ELECTRICITY EXPENSE	\$ 12,685	\$ 12,349	\$ 13,000	\$ 13,000	\$ 13,000
100 .21.6474.000 GAS SERVICE	\$ 1,961	\$ 2,773	\$ 3,000	\$ 3,000	\$ 3,000
<b>Total Utilities</b>	<b>\$ 30,344</b>	<b>\$ 30,140</b>	<b>\$ 36,580</b>	<b>\$ 36,580</b>	<b>\$ 36,580</b>

**Supplies**

100 .21.6531.000 EDUCATIONAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -
100 .21.6551.000 MOTOR VEHICLE FUEL	\$ 31,282	\$ 34,848	\$ 35,000	\$ 35,000	\$ 35,000
100 .21.6552.000 CLOTHING SUPPLIES	\$ 14,694	\$ 10,657	\$ 8,500	\$ 8,500	\$ 12,000
100 .21.6591.000 GENERAL OFFICE SUPPLIES	\$ 5,740	\$ 6,912	\$ 6,500	\$ 6,500	\$ 8,000
100 .21.6592.000 OTHER SUPPLIES	\$ 1,324	\$ 699	\$ 1,100	\$ 1,100	\$ 1,100
100 .21.6593.000 ANIMAL SHELTER QTRLY FEE	\$ 9,586	\$ 10,188	\$ 9,500	\$ 9,500	\$ 9,500
<b>Total Supplies</b>	<b>\$ 62,626</b>	<b>\$ 63,304</b>	<b>\$ 60,600</b>	<b>\$ 60,600</b>	<b>\$ 65,600</b>

**Miscellaneous**

100 .21.6612.000 TRAVEL/SCHOOL/DUES	\$ 7,295	\$ 4,041	\$ 13,686	\$ 13,686	\$ 15,000
100 .21.6621.000 SPECIAL EVENTS	\$ -	\$ 58	\$ -	\$ 126	\$ -
100 .21.6631.000 INSURANCE	\$ 8,290	\$ 9,120	\$ 9,500	\$ 7,602	\$ 8,500
100 .21.6699.000 OTHER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Miscellaneous</b>	<b>\$ 15,585</b>	<b>\$ 13,219</b>	<b>\$ 23,186</b>	<b>\$ 21,414</b>	<b>\$ 23,500</b>

**Capital**

100 .21.6821.000 CAPITAL IMPROVEMENT	\$ 2,044	\$ -	\$ -	\$ -	\$ -
100 .21.6831.000 CAPITAL EQUIP. PURHCASES	\$ -	\$ 22,145	\$ 38,344	\$ 6,531	\$ -
100 .21.6841.000 EMPLOYEE RIFLE PROGRAM	\$ (4,127)	\$ (1,228)	\$ -	\$ -	\$ -
100 .21.6991.000 TRANSFERS OUT	\$ 2,000	\$ -	\$ -	\$ -	\$ -
<b>Total Capital</b>	<b>\$ (83)</b>	<b>\$ 20,917</b>	<b>\$ 38,344</b>	<b>\$ 6,531</b>	<b>\$ -</b>

<b>Police Dept Total:</b>	<b>\$ 811,273</b>	<b>\$ 881,993</b>	<b>\$ 1,003,332</b>	<b>\$ 956,196</b>	<b>\$ 1,050,920</b>
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**Fire Dept**

**Personnel**

100 .22.6111.000 SALARIES, REGULAR	\$ 65,639	\$ 75,482	\$ 113,100	\$ 75,366	\$ 118,750
100 .22.6113.000 OVERTIME	\$ -	\$ -	\$ -	\$ -	
100 .22.6115.000 SALARIES, PART TIME	\$ -	\$ -	\$ -		
100 .22.6141.000 FICA EXPENSES FIRE DEPT	\$ 5,029	\$ 5,757	\$ 8,700	\$ 5,765	\$ 9,100
100 .22.6142.000 HEALTH INSURANCE	\$ 6,504	\$ 8,585	\$ 17,526	\$ 8,840	\$ 17,680
100 .22.6143.000 WORKERS' COMPENSATION	\$ 1,640	\$ 1,470	\$ 3,690	\$ 2,192	\$ 3,750
100 .22.6144.000 FIREMAN PENSION	\$ 12,528	\$ 3,636	\$ 10,430	\$ 18,000	\$ 18,000
100 .22.6145.000 TEXAS WORKFORCE COMM	\$ 31	\$ 210	\$ 600	\$ 600	\$ 600
100 .22.6146.000 RETIREMENT EXPENSE	\$ 9,753	\$ 23,427	\$ 17,000	\$ 7,200	\$ 10,000
100 .22.6147.000 BENEFIT POOL	\$ 1,800	\$ -	\$ -		
100 .22.6150.000 VACATION LIABILITY	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
<b>Total Personnel</b>	<b>\$ 102,924</b>	<b>\$ 118,568</b>	<b>\$ 173,546</b>	<b>\$ 120,463</b>	<b>\$ 180,380</b>

**Contracts & Prof. Svc**

100 .22.6211.000 LEGAL & PROFESSIONAL FEES	\$ 4,780	\$ -	\$ 500	\$ 500	\$ 500
100 .22.6213.000 STIPEND FIRE FIGHTER	\$ 690	\$ 770	\$ 3,500	\$ 3,500	\$ 500
100 .22.6215.000 EMPLOYEE SCREENING	\$ 550	\$ 284	\$ 1,100	\$ 1,100	\$ 500
100 .22.6232.000 DISPATCHING SERVICE	\$ -	\$ -	\$ -		
100 .22.6233.000 EMERGENCY MEDICAL SERVICE	\$ 42,667	\$ 41,814	\$ 41,814	\$ 41,814	\$ 41,815
<b>Total Contracts &amp; Prof. Svc</b>	<b>\$ 48,687</b>	<b>\$ 42,867</b>	<b>\$ 46,914</b>	<b>\$ 46,914</b>	<b>\$ 43,315</b>

**Miscellaneous**

100 .22.6312.000 MINOR TOOLS	\$ 861	\$ 239	\$ 1,500	\$ 1,500	\$ 1,500
<b>Total Miscellaneous</b>	<b>\$ 861</b>	<b>\$ 239</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>

**Maintenance**

100 .22.6361.000 BUILDING MAINT.	\$ 3,450	\$ 1,608	\$ 3,500	\$ 3,500	\$ 3,500
100 .22.6362.000 MOTOR VEHICLE MAINT.	\$ 8,661	\$ 8,559	\$ 15,000	\$ 15,000	\$ 15,000
100 .22.6363.000 OFFICE EQUIPM MAINT	\$ -	\$ -	\$ 500	\$ 500	\$ 500
100 .22.6364.000 RADIO MAINTENANCE	\$ 3,394	\$ 2,332	\$ 10,000	\$ 10,000	\$ 8,200
100 .22.6365.000 TYLER TECH SUPPORT	\$ 2,172	\$ 4,137	\$ 5,202	\$ 1,902	\$ 5,202
100 .22.6365.001 COMPUTER MAINT	\$ -	\$ -	\$ 5,865	\$ 5,865	\$ 5,865
100 .22.6366.000 EQUIP. & MACH. MAINT.	\$ 2,623	\$ 3,835	\$ 4,000	\$ 4,000	\$ 4,000
100 .22.6367.000 INFO TECH	\$ 2,745	\$ 1,960	\$ -	\$ 3,300	\$ 3,500
100 .22.6368.000 JANITORIAL SUPPLIES	\$ -	\$ -	\$ 500	\$ 500	\$ 500
<b>Total Maintenance</b>	<b>\$ 23,045</b>	<b>\$ 22,431</b>	<b>\$ 44,567</b>	<b>\$ 44,567</b>	<b>\$ 46,267</b>



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**Utilities**

100 .22.6471.000 WATER/SEWER/GARBAGE	\$	-	\$	-	\$	-		
100 .22.6472.000 TELEPHONE SERVICE	\$	2,072	\$	512	\$	720	\$	1,220 \$ 1,500
100 .22.6473.000 ELECTRICITY EXPENSE	\$	-	\$	-	\$	-		
100 .22.6474.000 GAS SERVICE	\$	-	\$	-	\$	-		
<b>Total Utilities</b>	\$	<b>2,072</b>	\$	<b>512</b>	\$	<b>720</b>	\$	<b>1,220 \$ 1,500</b>

**Supplies**

100 .22.6517.000 SHOP SUPPLIES	\$	156	\$	51	\$	2,000	\$	2,000 \$ 2,000
100 .22.6531.000 EDUCATIONAL SUPPLIES	\$	-	\$	-	\$	1,000	\$	500 \$ 500
100 .22.6551.000 MOTOR VEHICLE FUEL	\$	8,533	\$	7,252	\$	12,000	\$	12,000 \$ 12,000
100 .22.6552.000 CLOTHING SUPPLIES	\$	18,503	\$	8,930	\$	23,000	\$	26,000 \$ 23,000
100 .22.6553.000 CHEMICAL SUPPLIES	\$	-	\$	-	\$	-		
100 .22.6591.000 GENERAL OFFICE SUPPLIES	\$	656	\$	2,223	\$	3,000	\$	3,000 \$ 3,000
100 .22.6592.000 OTHER SUPPLIES	\$	212	\$	-	\$	500	\$	500 \$ 500
<b>Total Supplies</b>	\$	<b>28,060</b>	\$	<b>18,455</b>	\$	<b>41,500</b>	\$	<b>44,000 \$ 41,000</b>

**Miscellaneous**

100 .22.6612.000 TRAVEL/SCHOOL/DUES	\$	587	\$	1,606	\$	6,500	\$	6,500 \$ 4,500
100 .22.6621.000 SPECIAL EVENTS	\$	291	\$	-	\$	500	\$	500 \$ 500
100 .22.6622.000 INCENTIVE PROGRAM	\$	-	\$	-	\$	-		
100 .22.6631.000 INSURANCE	\$	8,148	\$	8,965	\$	9,500	\$	7,500 \$ 8,500
<b>Total Miscellaneous</b>	\$	<b>9,027</b>	\$	<b>10,571</b>	\$	<b>16,500</b>	\$	<b>14,500 \$ 13,500</b>

**Capital**

100 .22.6821.000 CAPITAL IMPROVEMENTS	\$	-	\$	-	\$	-		
100 .22.6831.000 CAPITAL EQUIP. PURCHASES	\$	33,691	\$	-	\$	85,033	\$	91,895 \$ -
100 .22.6851.000 CAPITAL RESERVE - TRUCK	\$	-	\$	-	\$	-		
100 .22.6991.000 TRF TO EQUIP REPL	\$	-	\$	-	\$	-		
<b>Total Capital</b>	\$	<b>33,691</b>	\$	<b>-</b>	\$	<b>85,033</b>	\$	<b>91,895 \$ -</b>

<b>Fire Dept Total:</b>	\$	<b>248,367</b>	\$	<b>213,643</b>	\$	<b>410,280</b>	\$	<b>365,059 \$ 327,462</b>
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**Street Dept**

**Personnel**

100 .34.6111.000 SALARIES, REGULAR	\$	70,730	\$	40,661	\$	70,400	\$	82,050	\$	75,348
100 .34.6113.000 SALARIES, OVERTIME	\$	11,607	\$	12,167	\$	20,000	\$	20,000	\$	20,000
100 .34.6114.000 SALARIES, PRORATED	\$	-	\$	-	\$	-				
100 .34.6115.000 SALARIES, PART-TIME	\$	-	\$	-	\$	-				
100 .34.6141.000 FICA EXPENSE	\$	5,873	\$	4,370	\$	6,915	\$	7,810	\$	7,295
100 .34.6142.000 HEALTH INSURANCE	\$	12,583	\$	18,877	\$	13,145	\$	15,770	\$	14,024
100 .34.6143.000 WORKERS COMP	\$	6,928	\$	6,900	\$	6,900	\$	4,700	\$	6,900
100 .34.6145.000 UNEMPLOYMENT INSURANCE	\$	183	\$	825	\$	1,500	\$	1,500	\$	1,600
100 .34.6146.000 RETIREMENT SYSTEM	\$	10,619	\$	7,552	\$	6,500	\$	7,350	\$	8,390
100 .34.6147.000 BENEFIT POOL	\$	1,800	\$	-	\$	-				
<b>Total Personnel</b>	\$	<b>120,322</b>	\$	<b>91,352</b>	\$	<b>125,360</b>	\$	<b>139,180</b>	\$	<b>133,557</b>

**Contracts & Prof. Svc**

100 .34.6211.000 LEGAL SERVICES	\$	-	\$	-	\$	-				
100 .34.6213.000 SURVEYING	\$	150	\$	-	\$	-				
100 .34.6214.000 CONTRACT SERVICES	\$	23,510	\$	10,460	\$	15,000	\$	5,000	\$	5,000
100 .34.6215.000 EMPLOYEE SCREENING	\$	-	\$	81	\$	300	\$	300	\$	300
100 .34.6216.000 OTHER	\$	103	\$	-	\$	1,000	\$	1,000	\$	1,000
100 .34.6218.000 ENGINEERING	\$	1,819	\$	-	\$	1,000	\$	1,000	\$	1,000
100 .34.6219.000 DISASTER RELIEF	\$	-	\$	20,918	\$	-	\$	-		
<b>Total Contracts &amp; Prof. Svc</b>	\$	<b>25,582</b>	\$	<b>31,459</b>	\$	<b>17,300</b>	\$	<b>7,300</b>	\$	<b>7,300</b>

**Miscellaneous**

100 .34.6311.000 CONSTRUCTION MATERIAL	\$	38,000	\$	19,299	\$	30,000	\$	50,000	\$	50,000
100 .34.6312.000 TOOLS	\$	1,575	\$	2,823	\$	4,000	\$	3,000	\$	4,000
100 .34.6313.000 RENTAL EQUIPMENT	\$	287	\$	739	\$	1,000	\$	3,000	\$	3,000
100 .34.6314.000 TOOLS AND EQUIPMENT MAINT	\$	7,763	\$	6,731	\$	8,000	\$	10,000	\$	8,000
100 .34.6316.000 INSURANCE	\$	6,420	\$	82	\$	7,500	\$	-	\$	7,500
100 .34.6317.000 TRANSERS	\$	-	\$	-	\$	-	\$	-		
100 .34.6318.000 OTHER	\$	1,304	\$	1,348	\$	1,500	\$	1,500	\$	1,500
<b>Total Miscellaneous</b>	\$	<b>55,349</b>	\$	<b>31,021</b>	\$	<b>52,000</b>	\$	<b>67,500</b>	\$	<b>74,000</b>

**Maintenance**

100 .34.6362.000 VEHICLE MAINT.	\$	2,750	\$	6,009	\$	6,500	\$	6,500	\$	6,500
<b>Total Maintenance</b>	\$	<b>2,750</b>	\$	<b>6,009</b>	\$	<b>6,500</b>	\$	<b>6,500</b>	\$	<b>6,500</b>



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**Utilities**

100 .34.6407.000 INTERNET	\$ -	\$ -	\$ -		
100 .34.6471.000 WATER	\$ -	\$ -	\$ -		
100 .34.6471.005 CITY PARK	\$ -	\$ 12	\$ -	\$ -	
100 .34.6472.000 TELEPHONE	\$ 1,852	\$ 1,645	\$ 2,760	\$ 1,600	\$ 1,850
100 .34.6473.000 ELECTRIC	\$ 48,473	\$ 79	\$ -		
100 .34.6473.001 BEHIND STOP SIGN	\$ -	\$ 331	\$ 1,680	\$ 24	\$ 150
100 .34.6473.002 PARKING LOT	\$ -	\$ 433	\$ 600	\$ 450	\$ 600
100 .34.6473.003 SQUARE LIGHTS	\$ -	\$ 1,125	\$ 1,100	\$ 1,650	\$ 1,650
100 .34.6473.004 FARMERSVILLE PARKWAY	\$ -	\$ 2,672	\$ 2,600	\$ 2,600	\$ 2,600
100 .34.6473.006 STREET LIGHTS	\$ -	\$ 28,968	\$ 43,000		
100 .34.6473.007 SECURITY LIGHT	\$ -	\$ 812	\$ 1,000	\$ 2,100	\$ 2,100
100 .34.6474.000 GAS	\$ -	\$ -	\$ -		
<b>Total Utilities</b>	<b>\$ 50,325</b>	<b>\$ 36,078</b>	<b>\$ 52,740</b>	<b>\$ 8,424</b>	<b>\$ 8,950</b>

**Supplies**

100 .34.6551.000 FUEL	\$ 10,890	\$ 11,630	\$ 11,650	\$ 8,900	\$ 10,000
100 .34.6552.000 UNIFORM STIPEND	\$ -	\$ -	\$ 500	\$ 434	\$ 500
100 .34.6552.182 NICK MILLER CLOTHING	\$ -	\$ -	\$ -	\$ 595	\$ 500
100 .34.6552.204 JUSTIN SCHMIDT CLOTHING	\$ -	\$ -	\$ -	\$ 635	\$ 500
<b>Total Supplies</b>	<b>\$ 10,890</b>	<b>\$ 11,630</b>	<b>\$ 12,150</b>	<b>\$ 10,564</b>	<b>\$ 11,500</b>

**Miscellaneous**

100 .34.6612.000 TRAINING	\$ -	\$ 95	\$ 500	\$ 1,500	\$ 1,500
100 .34.6631.000 INSURANCE	\$ -	\$ -	\$ -		
100 .34.6821.000 REAL PROPERTY	\$ -	\$ -	\$ -		
100 .34.6831.000 EQUIPMENT	\$ -	\$ -	\$ -		
<b>Total Miscellaneous</b>	<b>\$ -</b>	<b>\$ 95</b>	<b>\$ 500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>

<b>Street Dept. Total:</b>	<b>\$ 265,218</b>	<b>\$ 207,643</b>	<b>\$ 266,550</b>	<b>\$ 240,968</b>	<b>\$ 243,307</b>
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**Parks Dept**

**Personnel**

100 .39.6111.000 SALARY-REG	\$	72,241	\$	20,560	\$	27,300	\$	18,514	\$	45,390
100 .39.6113.000 SALARY-OT	\$	31,858	\$	12,519	\$	1,000	\$	11,700	\$	10,000
100 .39.6115.000 SALARY-PARTTIME	\$	420	\$	-	\$	-				
100 .39.6141.000 FICA	\$	7,835	\$	2,630	\$	2,085	\$	2,350	\$	4,235
100 .39.6142.000 HEALTH INSURANCE	\$	10,559	\$	6,973	\$	5,440	\$	5,440	\$	10,955
100 .39.6143.000 WORKERS COMP	\$	1,390	\$	2,454	\$	1,440	\$	1,440	\$	1,500
100 .39.6145.000 UNEMP INS	\$	213	\$	-	\$	250	\$	250	\$	500
100 .39.6146.000 RETIREMENT	\$	8,821	\$	7,175	\$	2,520	\$	9,266	\$	4,875
100 .39.6147.000 BENEFIT POOL	\$	3,600	\$	-	\$	-				
<b>Total Personnel</b>	<b>\$</b>	<b>136,937</b>	<b>\$</b>	<b>52,310</b>	<b>\$</b>	<b>40,035</b>	<b>\$</b>	<b>48,960</b>	<b>\$</b>	<b>77,455</b>

**Contracts & Prof. Svc**

100 .39.6211.000 LEGAL SERVICES	\$	1,600	\$	-	\$	2,000	\$	500	\$	500
100 .39.6213.000 SURVEYING	\$	120	\$	-	\$	1,000	\$	1,000	\$	1,000
100 .39.6214.000 CONTRACT SERVICES	\$	159	\$	74,565	\$	65,000	\$	65,000	\$	65,000
100 .39.6215.000 EMPLOYEE SCREENING	\$	35,533	\$	172	\$	250	\$	250	\$	250
100 .39.6216.000 OTHER	\$	381	\$	2,353	\$	2,500	\$	2,500	\$	2,500
100 .39.6218.000 ENGINEERING	\$	1,892	\$	75	\$	2,000	\$	2,000	\$	2,000
100 .39.6219.000 PARKS BOARD FUNDS	\$	370	\$	8,616	\$	10,000	\$	10,000	\$	10,000
100 .39.6219.001 SPLASH PAD 4B	\$	-	\$	(5,000)	\$	-	\$	-		
<b>Total Contracts &amp; Prof. Svc</b>	<b>\$</b>	<b>40,054</b>	<b>\$</b>	<b>80,780</b>	<b>\$</b>	<b>82,750</b>	<b>\$</b>	<b>81,250</b>	<b>\$</b>	<b>81,250</b>

**Miscellaneous**

100 .39.6311.000 CONSTRUCTION MATERIAL	\$	10,477	\$	10,570	\$	10,000	\$	5,000	\$	10,000
100 .39.6312.000 TOOLS	\$	1,236	\$	861	\$	2,000	\$	1,000	\$	2,000
100 .39.6313.000 RENTAL EQUIPMENT	\$	300	\$	-	\$	500	\$	500	\$	500
100 .39.6314.000 TOOLS & EQUIPMENT	\$	12,543	\$	11,836	\$	8,000	\$	5,000	\$	5,000
100 .39.6316.000 INSURANCE	\$	-	\$	-	\$	1,500	\$	-	\$	2,500
100 .39.6317.000 TRANSFERS	\$	-	\$	-	\$	-				
100.39.6612.000 TRAINING	\$	-	\$	-	\$	250	\$	1,200	\$	1,000
100 .39.6318.000 OTHER	\$	95	\$	1,393	\$	750				
<b>Total Miscellaneous</b>	<b>\$</b>	<b>24,651</b>	<b>\$</b>	<b>24,660</b>	<b>\$</b>	<b>23,000</b>	<b>\$</b>	<b>12,700</b>	<b>\$</b>	<b>21,000</b>

**Maintenance**

100 .39.6361.000 PARK RESTROOM CLEANING	\$	6,217	\$	12,288	\$	15,000	\$	15,000	\$	15,000
100 .39.6362.000 VECH MAINT	\$	1,337	\$	1,075	\$	1,500	\$	1,500	\$	1,500
100 .39.6363.000 PUBLIC WORKS	\$	-	\$	-	\$	-				
<b>Total Maintenance</b>	<b>\$</b>	<b>7,554</b>	<b>\$</b>	<b>13,363</b>	<b>\$</b>	<b>16,500</b>	<b>\$</b>	<b>16,500</b>	<b>\$</b>	<b>16,500</b>



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**Utilities**

100 .39.6471.000 WATER	\$ 37,474	\$ -	\$ -		
100 .39.6471.001 RAMBLER PARK	\$ -	\$ 2,951	\$ 6,500	\$ 3,200	\$ 4,500
100 .39.6471.002 SPLASH PAD	\$ -	\$ 9,517	\$ 23,500	\$ 23,500	\$ 25,000
100 .39.6471.003 JW SPAIN	\$ -	\$ 5,046	\$ 15,000	\$ 10,000	\$ 15,000
100 .39.6471.004 RIDING CLUB	\$ -	\$ 1,400	\$ 1,600	\$ 1,600	\$ 1,600
100 .39.6471.005 SOUTHLAKE PARK	\$ -	\$ 898	\$ 1,500	\$ 1,500	\$ 1,500
100 .39.6471.006 COF PARK	\$ -	\$ 133	\$ 1,200	\$ 1,200	\$ 1,200
100 .39.6472.000 TELEPHONE	\$ 698	\$ 827	\$ 1,200	\$ 1,200	\$ 1,200
100 .39.6473.000 ELECTRIC	\$ 17,707	\$ 40	\$ -		
100 .39.6473.001 CITY PARK	\$ -	\$ 547	\$ 1,500	\$ 420	\$ 1,500
100 .39.6473.002 TENNIS COURT II	\$ -	\$ 492	\$ 900	\$ 615	\$ 900
100 .39.6473.003 ONION SHED	\$ -	\$ 3,290	\$ 5,200	\$ 5,200	\$ 5,200
100 .39.6473.004 RIDING ARENA	\$ -	\$ 967	\$ 1,200	\$ 1,200	\$ 1,200
100 .39.6473.005 JW SPAIN	\$ -	\$ 15,826	\$ 15,000	\$ 18,500	\$ 18,500
100 .39.6473.006 CITY TRAIL	\$ -	\$ 275	\$ 750	\$ 550	\$ 550
100 .39.6474.000 GAS	\$ 345	\$ -	\$ 750	\$ -	
<b>Total Utilities</b>	<b>\$ 56,224</b>	<b>\$ 42,208</b>	<b>\$ 75,800</b>	<b>\$ 68,685</b>	<b>\$ 77,850</b>

**Supplies**

100 .39.6551.000 FUEL	\$ 7,297	\$ 11,621	\$ 15,000	\$ 2,500	\$ 10,000
100 .39.6552.097 MIKE ROSA CLOTHING	\$ -	\$ -	\$ -	\$ 615	\$ 500
100 .39.6552.140 EDGAR MARTINEZ	\$ -	\$ -	\$ -	\$ 591	\$ 500
<b>Total Supplies</b>	<b>\$ 7,297</b>	<b>\$ 11,621</b>	<b>\$ 15,000</b>	<b>\$ 3,706</b>	<b>\$ 11,000</b>

**Capital**

100 .39.6821.000 TRAIL GRANT MATCH	\$ -	\$ -	\$ 30,000	\$ 30,000	
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ -</b>

<b>Parks Dept Total:</b>	<b>\$ 272,717</b>	<b>\$ 224,943</b>	<b>\$ 283,085</b>	<b>\$ 261,801</b>	<b>\$ 285,055</b>
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2013 Actual	2014 Actual	Current 2015	Revised 0215	Proposed 2015
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**Property & Bldg**

**Personnel**

100 .60.6111.000 SALARIES, REGULAR	\$ 27,989	\$ 60,281	\$ 37,980	\$ 76,237	\$ 36,654
100 .60.6113.000 SALARIES, OVERTIME	\$ 12,867	\$ 21,322	\$ 10,000	\$ 24,609	\$ 10,000
100 .60.6114.000 SALARIES, PRORATED	\$ -	\$ -	\$ -		
100 .60.6115.000 SALARIES, PART-TIME	\$ -	\$ -	\$ -		
100 .60.6141.000 FICA EXPENSE	\$ 2,891	\$ 6,182	\$ 3,670	\$ 7,715	\$ 3,555
100 .60.6142.000 HEALTH INSURANCE	\$ 2,710	\$ 5,466	\$ 4,470	\$ 6,300	\$ 5,258
100 .60.6143.000 WORKERS COMPENSATION	\$ -	\$ 250	\$ 1,170	\$ 1,652	\$ 1,650
100 .60.6145.000 UNEMPLOYMENT INSURANCE	\$ 49	\$ -	\$ 250	\$ 250	\$ 250
100 .60.6146.000 EMPLOYEE RETIREMENT EXPENSE	\$ 1,655	\$ 5,714	\$ 3,500	\$ 6,100	\$ 3,790
100 .60.6147.000 BENEFIT POOL	\$ 1,800	\$ -	\$ -		
<b>Total Personnel</b>	<b>\$ 49,961</b>	<b>\$ 99,214</b>	<b>\$ 61,040</b>	<b>\$ 122,863</b>	<b>\$ 61,157</b>

**Contracts & Prof. Svc**

100 .60.6210.000 PROF SVC	\$ -	\$ 8,000	\$ 5,000	\$ -	
100 .60.6211.000 LEGALS SERVICIES	\$ 1,622	\$ -	\$ 1,000	\$ 3,500	\$ 3,500
100 .60.6213.000 SURVEYING	\$ -	\$ -	\$ -		
100 .60.6214.000 CONTRACT SERVICES	\$ 6,627	\$ 4,015	\$ 5,000	\$ 2,100	\$ 5,000
100 .60.6214.001 SVC CTR WATER SUPPLY LINE	\$ -	\$ -	\$ -		
100 .60.6215.000 OTHER	\$ 2,484	\$ 3,367	\$ 4,000	\$ 4,000	\$ 4,000
100 .60.6218.000 ENGINEERING SERVICES	\$ 2,524	\$ 878	\$ 1,000	\$ 1,000	\$ 1,000
<b>Total Contracts &amp; Prof Svc</b>	<b>\$ 13,257</b>	<b>\$ 16,260</b>	<b>\$ 16,000</b>	<b>\$ 10,600</b>	<b>\$ 13,500</b>

**Miscellaneous**

100 .60.6311.000 CONSTRUCTION MATERIAL	\$ 19,783	\$ 16,603	\$ 20,000	\$ 25,000	\$ 20,000
100 .60.6311.001 SVC CTR WATER SUPPLY LINE	\$ -	\$ -	\$ -		
100 .60.6312.000 TOOLS	\$ 537	\$ 2,111	\$ 1,500	\$ 1,500	\$ 1,500
100 .60.6313.000 RENTAL EQUIPMENT	\$ 300	\$ -	\$ 500	\$ 750	\$ 499
100 .60.6314.000 TOOLS & EQUIPMENT MAINT	\$ 4,154	\$ 3,641	\$ 4,000	\$ 4,000	\$ 4,000
100 .60.6316.000 INSURANCE	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
100 .60.6318.000 OTHER	\$ 2,738	\$ 3,161	\$ 2,000	\$ 14,230	\$ -
<b>Total Miscellaneous</b>	<b>\$ 27,512</b>	<b>\$ 25,516</b>	<b>\$ 29,000</b>	<b>\$ 46,480</b>	<b>\$ 26,999</b>

**Maintenance**

100 .60.6362.000 VEHICLE MAINT	\$ -	\$ 2,647	\$ 2,500	\$ 2,500	\$ 2,500
100 .60.6363.000 PUBLIC WORKS CONSTRUCTION	\$ 6,877	\$ 35,178	\$ 40,565	\$ 20,565	
100 .60.6612.000 TRAINING	\$ -	\$ -	\$ -	\$ 150	\$ 150
100 .60.6364.000 CANTY KITCHEN	\$ -	\$ -	\$ 70,000	\$ 70,000	
<b>Total Maintenance</b>	<b>\$ 6,877</b>	<b>\$ 37,826</b>	<b>\$ 113,065</b>	<b>\$ 93,215</b>	<b>\$ 2,650</b>



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**Utilities**

100 .60.6407.000 INTERNET	\$ -	\$ -	\$ -		
100 .60.6471.000 WATER	\$ 3,602	\$ -	\$ -	\$ 98	
100 .60.6471.001 PUBLIC WORKS BLDG	\$ -	\$ 1,401	\$ 1,900	\$ 6,078	\$ 6,500
100 .60.6471.002 SCOUT HALL	\$ -	\$ 498	\$ 550	\$ 700	\$ 700
100 .60.6471.003 HISTORICAL SOCIETY	\$ -	\$ 338	\$ 480	\$ 600	\$ 600
100 .60.6472.000 TELEPHONE	\$ 991	\$ 937	\$ 1,200	\$ 1,200	\$ 1,200
100 .60.6473.000 ELECTRIC	\$ 5,356	\$ 15	\$ -	\$ -	
100 .60.6473.001 SCOUT HALL	\$ -	\$ 616	\$ 900	\$ 1,200	\$ 1,200
100 .60.6473.002 DOG POUND	\$ -	\$ 177	\$ 240	\$ 240	\$ 240
100 .60.6473.003 PUBLIC WORKS BLDGS	\$ -	\$ 3,609	\$ 4,000	\$ 4,000	\$ 4,000
100 .60.6473.004 HISTORICAL SOCIETY	\$ -	\$ 230	\$ 250	\$ 345	\$ 345
100 .60.6474.000 GAS	\$ 2,171	\$ 3,472	\$ 3,500	\$ 3,200	\$ 3,200
<b>Total Utilities</b>	<b>\$ 12,120</b>	<b>\$ 11,293</b>	<b>\$ 13,020</b>	<b>\$ 17,661</b>	<b>\$ 17,985</b>

**Supplies**

100 .60.6551.000 FUEL	\$ 929	\$ -	\$ 2,500	\$ 500	\$ 1,500
100 .60.6552.000 UNIFORM STIPEND	\$ -	\$ -	\$ 500	\$ 361	\$ 500
<b>Total Supplies</b>	<b>\$ 929</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 861</b>	<b>\$ 2,000</b>

**Capital**

100 .60.6821.000 REAL PROPERTY	\$ -	\$ -	\$ -		
100 .60.6831.000 EQUIPMENT	\$ -	\$ -	\$ 25,177	\$ 25,177	
100 .60.6990.000 TRASFER OUT-CAPARRAL	\$ 100,000	\$ -	\$ -		
100 .63.6911.000 TRANFER OUT-SIDEWALK	\$ 79,354	\$ -	\$ -		
<b>Total Capital</b>	<b>\$ 179,354</b>	<b>\$ -</b>	<b>\$ 25,177</b>	<b>\$ 25,177</b>	<b>\$ -</b>

<b>Prop &amp; Bldg Total:</b>	<b>\$ 290,010</b>	<b>\$ 190,109</b>	<b>\$ 260,302</b>	<b>\$ 316,857</b>	<b>\$ 124,291</b>
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2013 Actual	2014 Actual	Current 2015	Revised 0215	Proposed 2015
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100 .71.6713.000 PRINCIPLE EMERGENCY VEHC	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
100 .71.6714.000 PRINCIPAL-FIRE TRUCK	\$ 62,015	\$ 60,221	\$ 46,830	\$ 46,831	\$ 49,150
100 .71.6715.000 PRINCIPAL BACKHOE	\$ -	\$ -	\$ -	\$ -	\$ -
100 .71.6716.000 INTEREST BACKHOE	\$ -	\$ -	\$ -	\$ -	\$ 30,000
100 .71.6717.000 POLICE CAR LEASE	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 59,765
100 .71.6722.000 INTEREST-FIRE TRUCK	\$ 8,053	\$ 10,845	\$ 14,980	\$ 14,980	\$ 11,900
100 .71.6723.000 INTEREST EMERGENCY VEHC	\$ 998	\$ -	\$ -	\$ -	\$ -
100 .71.6725.000 PRINCIPAL SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ -
100 .71.6726.000 INTEREST SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ -
100 .71.6727.000 SERVICE CHARGE	\$ -	\$ -	\$ -	\$ -	\$ -
100 .71.6799.000 DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -
100 .71.6990.000 TRANSFER OUT-DEBT SERVICE	\$ 2,909	\$ -	\$ -	\$ -	\$ -

<b>Debt Service Total:</b>	<b>\$ 73,975</b>	<b>\$ 71,065</b>	<b>\$ 106,810</b>	<b>\$ 106,811</b>	<b>\$ 180,815</b>
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<b>Total General Fund Expenses:</b>	<b>\$ 2,645,236</b>	<b>\$ 2,637,843</b>	<b>\$ 3,277,790</b>	<b>\$ 3,213,799</b>	<b>\$ 3,201,092</b>
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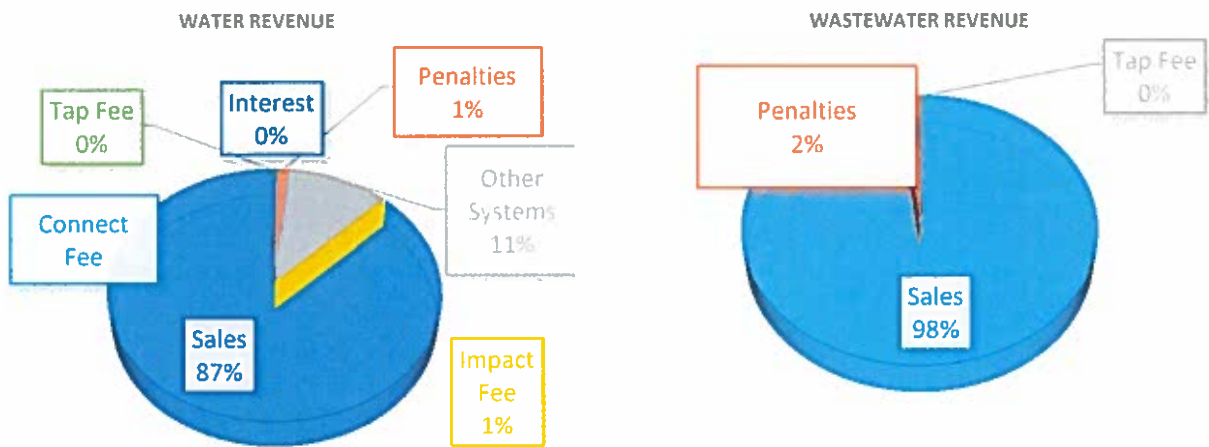
<b>Revenue over Expenses:</b>	<b>\$ 780</b>	<b>\$ 162,330</b>	<b>\$ -</b>	<b>\$ (70,519)</b>	<b>\$ (162,283)</b>
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# Water Wastewater Budget Summary

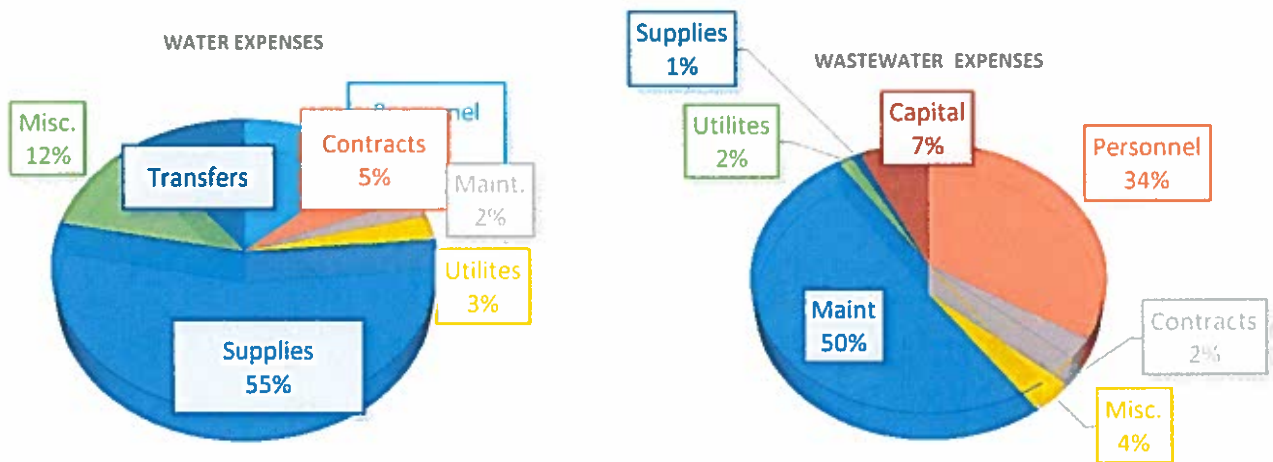
The Water and Wastewater Fund is an enterprise fund that accounts for the water, and wastewater services that are provided to City residents and a few customers located outside the city limits. All activities to maintain these services are accounted for in these funds, including operations, maintenance, utility billing and collections.

The Water and Wastewater Fund principle source of revenues are charges to customers for water consumption, wastewater collections, and fees related to providing consumers with new water and wastewater services.

## Water Wastewater Revenue



## Water Wastewater Expenses





2013 Actual	2014 Actual	Current 2015	Revised 0215	Proposed 2015
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**Water Revenues**

700 .00.5714.000	CC CONV. FEE	-	-	-	-	-
700 .00.5743.000	CONNECT FEE	3,510	3,273	3,500	3,500	3,500
700 .00.5744.000	PENALTIES	15,640	14,414	18,000	13,000	13,000
700 .00.5745.000	AGREEMENTS AND CONTRACTS	166,993	110,413	99,000	119,710	114,000
700 .00.5746.000	IMPACT FEE	4,051	9,416	4,055	-	4,055
700 .00.5751.000	CITY WATER SALES	847,521	801,889	930,898	827,500	930,898
700 .00.5753.000	WATER TAP FEES	4,300	9,680	3,700	1,200	1,200
700 .00.5762.000	INTEREST EARNED	1,202	567	500	750	750
700 .00.5767.000	OTHER REVENUE	125	645	-	285	-
700 .00.5769.000	OTHER REVENUE	37,096	80	500	-	-
700 .00.6993.000	TRANSFER IN	-	-	99,717	99,717	-
<b>Total Revenues</b>		<b>1,080,437</b>	<b>950,378</b>	<b>1,159,870</b>	<b>1,065,662</b>	<b>1,067,403</b>



2013 Actual	2014 Actual	Current 2015	Revised 0215	Proposed 2015
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**Water Expenses**

**Personnel**

700 .12.6111.000	SALARIES, REGULAR	105,756	106,847	53,575	53,575	51,986
700 .12.6113.000	OVERTIME	-	532	1,500	-	
700 .12.6141.000	FICA	8,037	8,160	4,220	4,100	3,980
700 .12.6142.000	HEALTH INSURANCE	10,142	6,427	7,450	7,450	6,575
700 .12.6143.000	WORKERS COMP	1,048	1,500	150	150	250
700 .12.6145.000	UNEMPLOYMENT INSC	-	54	-	-	
700 .12.6147.000	BENEFIT POOL	1,800	-	-	-	
700 .12.6146.000	EMPLOYEE RETIREMENT SYSTEM	9,038	8,131	4,940	4,940	4,575
<b>Total Personnel</b>		<b>135,820</b>	<b>131,652</b>	<b>71,835</b>	<b>70,215</b>	<b>67,366</b>

**Contracts & Prof. Svc**

700 .12.6211.000	LEGAL SERVICE	-	-	150	150	500
700 .12.6215.000	EMPLOYEE SCREENING	57	115	150	150	200
<b>Total Contracts &amp; Prof. Svc</b>		<b>57</b>	<b>115</b>	<b>300</b>	<b>300</b>	<b>700</b>

**Maintenance**

700.12.6363.000	OFFICE EQUIPMENT MAINT				1,500	3,000
700 .12.6365.000	COMPUTER SOFTWARE MAINT	5,905	10,603	4,055	4,055	6,995
700 .12.6365.001	TYLER TECH	-	-	2,879	13,000	6,658
700 .12.6366.000	COMPUTER SOFTWARE MAINT	2,475	1,770	-	-	
700 .12.6367.000	INFO TECH	2,463	2,442	4,560	3,200	3,500
700 .12.6368.000	JANITORIAL SUPPLIES	-	-	250	250	500
700 .12.6369.000	UTILITY ONLINE COMPONENT FEE	-	1,235	600	625	625
<b>Total Maintenance</b>		<b>10,843</b>	<b>16,049</b>	<b>12,344</b>	<b>22,630</b>	<b>21,278</b>

**Utilities**

700 .12.6472.000	ANSWERING SERVICE	-	-	-		
700 .12.6485.000	UTILITY OUTSOURCING	13,760	12,288	20,000	5,535	5,640
<b>Total Utilities</b>		<b>13,760</b>	<b>12,288</b>	<b>20,000</b>	<b>5,535</b>	<b>5,640</b>

**Supplies**

700 .12.6591.000	OFFICE SUPPLIES	-	211	500	1,000	1,000
<b>Total Supplies</b>		<b>-</b>	<b>211</b>	<b>500</b>	<b>1,000</b>	<b>1,000</b>

**Miscellaneous**

700 .12.6612.000	TRAVEL/SCHOOL/DUES	482	139	250	250	250
700 .12.6615.000	CC FEE	1,921	4,243	2,150	7,500	7,500
<b>Total Miscellaneous</b>		<b>2,403</b>	<b>4,383</b>	<b>2,400</b>	<b>7,750</b>	<b>7,750</b>



2013 Actual	2014 Actual	Current 2015	Revised 0215	Proposed 2015
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**Personnel**

700 .35.6111.000	SALARIES, REGULAR	126,793	142,971	102,527	121,884	38,284
700 .35.6113.000	SALARIES, OVERTIME	36,762	37,211	20,000	38,000	25,000
700 .35.6114.000	SALARIES, PRORATED	-	-	-	-	-
700 .35.6115.000	SALARIES, PART-TIME	-	-	-	-	-
700 .35.6141.000	FICA EXPENSE	12,446	13,899	9,375	12,250	4,845
700 .35.6142.000	HEALTH INSURANCE	14,821	14,919	22,785	22,785	11,832
700 .35.6143.000	WORKS COMP	3,900	3,900	4,300	3,945	5,500
700 .35.6145.000	UNEMPLOYMENT INSURANCE	72	774	500	500	500
700 .35.6146.000	RETIREMENT EXPENSE	17,901	9,755	9,460	9,460	5,575
700 .35.6147.000	BENEFIT POOL	1,800	-	-	-	-
<b>Total Personnel</b>		<b>214,496</b>	<b>223,429</b>	<b>168,947</b>	<b>208,824</b>	<b>91,536</b>

**Contracts & Prof. Svc**

700 .35.6211.000	LEGAL SERVICES	300	959	1,000	500	1,000
700 .35.6213.000	SURVEYING	-	-	-	-	-
700 .35.6214.000	CONTRACT SERVICES	10,322	26,495	25,000	25,000	25,000
700 .35.6215.000	OTHER	52	6,853	5,000	500	500
700 .35.6218.000	ENGINEERING	7,408	6,686	8,000	1,500	1,500
700 .35.6219.000	ADMN. SUP. CHARGES	16,655	16,655	16,655	16,655	16,655
700 .35.6220.000	OUTSOURCING UTILITY BILLING	-	-	-	-	-
700 .35.6254.000	UTILITY METER MAINT	-	-	-	17,000	20,000
<b>Total Contracts &amp; Prof. Svc</b>		<b>34,737</b>	<b>57,647</b>	<b>55,655</b>	<b>61,155</b>	<b>64,655</b>

**Miscellaneous**

700 .35.6311.000	CONSTRUCTION MATERIAL	62,526	59,331	50,000	50,000	50,000
700 .35.6312.000	TOOLS	3,833	915	5,000	4,000	50,000
700 .35.6313.000	RENTAL EQUIPMENT	-	127	2,500	1,500	2,500
700 .35.6314.000	TOOLS AND EQUIPMENT MAINT	9,266	7,927	10,000	10,000	10,000
700 .35.6316.000	INSURANCE	4,961	5,553	7,500	-	7,500
700 .35.6317.000	TRANSFERS	-	-	-	-	-
700 .35.6318.000	OTHER	3,700	3,922	4,000	4,000	2,000
700 .35.6320.000	CREDIT CARD CONV FEE	-	2	-	-	-
<b>Total Miscellaneous</b>		<b>84,287</b>	<b>77,777</b>	<b>79,000</b>	<b>69,500</b>	<b>122,000</b>

**Maintenance**

700 .35.6362.000	VEHICLE MAINT	7,441	5,487	5,000	5,000	5,000
700 .35.6363.000	OFFICE EQUIPMENT MAINT	-	-	-	-	-
700 .35.6365.000	INFO TECHNOLOGY	180	-	-	-	-
<b>Total Maintenance</b>		<b>7,621</b>	<b>5,487</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>



2013 Actual	2014 Actual	Current 2015	Revised 0215	Proposed 2015
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**Utilities**

700 .35.6407.000	INTERNET	-	-	-		
700 .35.6471.000	WATER	190	96	-		
700 .35.6472.000	TELEPHONE	2,669	2,482	3,500	2,500	2,500
700 .35.6473.000	ELECTRIC	26,025	242	-		
700 .35.6473.001	500 JACKSON ST	-	206	250	250	250
700 .35.6473.002	LIVE OAK WATER TOWER	-	219	250	250	250
700 .35.6473.003	WATER WORKS	-	20,277	20,000	21,300	21,300
700 .35.6473.004	VALVE STATION	-	198	250	250	250
700 .35.6473.005	HWY 380 WATER TOWER	-	629	800	800	800
700 .35.6474.000	GAS	-	-	-		
700 .35.6482.000	RENT	1,200	1,200	1,200	1,200	1,200
<b>Total Utilities</b>		<b>30,084</b>	<b>25,549</b>	<b>26,250</b>	<b>26,550</b>	<b>26,550</b>

**Supplies**

700 .35.6551.000	FUEL	11,111	13,265	10,000	10,000	10,000
700 .35.6552.000	UNIFORM	-	-	-	184	250
700 .35.6552.029	ED BROCK CLOTHING	-	-	-	351	500
700 .35.6552.188	JOSHUA RUBADUE CLOTHING	-	-	-	615	500
700 .35.6555.000	WATER SUPPLY PURCHASED	511,619	472,508	577,765	577,765	642,269
<b>Total Supplies</b>		<b>522,730</b>	<b>485,773</b>	<b>587,765</b>	<b>588,915</b>	<b>653,519</b>

**Miscellaneous**

700 .35.6612.000	TRAVEL/SCHOOL/DUES	249	743	500	3,000	1,500
700 .35.6631.000	INSURANCE	1,200	1,500	2,500	2,500	2,500
700 .35.6698.000	CHARGED OFF ACCOUNTS	32,252	3,221	5,000	5,000	5,000
<b>Total Miscellaneous</b>		<b>33,701</b>	<b>5,464</b>	<b>8,000</b>	<b>10,500</b>	<b>9,000</b>

**Capital**

700 .35.6821.000	REAL PROPERTY	-	-	-		
700 .35.6831.000	EQUIPMENT	-	-	-		
<b>Total Capital</b>						

**Transfers**

700 .35.6990.000	DEPRECIATION EXPENSE	177,594	177,594	-		
700 .35.6991.000	TRANSFER OUT	121,874	121,874	121,874	121,874	121,874
700 .35.6992.000	TRF TO EQUIP FUND	-	-	-		
<b>Total Transfers</b>		<b>299,468</b>	<b>299,468</b>	<b>121,874</b>	<b>121,874</b>	<b>121,874</b>



2013 Actual	2014 Actual	Current 2015	Revised 0215	Proposed 2015
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700 .52.6111.000	SALARIES, REGULAR	-	1,171	-				
700 .52.6113.000	SALARIES, OVERTIME	-	-	-				
700 .52.6114.000	SALARIES, PRORATED	-	-	-				
700 .52.6115.000	SALARIES, PART-TIME	-	-	-				
700 .52.6141.000	FICA EXPENSE	-	90	-				
700 .52.6142.000	HEALTH INSURANCE	-	-	-				
700 .52.6143.000	WORKERS COMP	-	-	-				
700 .52.6145.000	UNEMPLOYMENT INSURANCE	-	-	-				
700 .52.6146.000	RETIREMENT EXPENSE	-	-	-				
700 .52.6211.000	LEGAL SERVICES	-	-	-				
700 .52.6213.000	SURVEYING	-	-	-				
700 .52.6214.000	CONTRACT SERVICES	-	-	-				
700 .52.6215.000	OTHER	-	-	-				
700 .52.6218.000	ENGINEERING	-	-	-				
700 .52.6311.000	CONSTRUCTION MATERIALS	-	1,275	-				
700 .52.6312.000	TOOLS	-	-	-				
700 .52.6313.000	RENTAL EQUIPMENT	-	-	-				
700 .52.6314.000	TOOLS & EQUIPMENT MAINT	-	-	-				
700 .52.6316.000	INSURANCE	-	-	-				
700 .52.6317.000	TRANSFERS	-	-	-				
700 .52.6318.000	OTHER	-	-	-				
700 .52.6407.000	INTERNET	-	-	-				
700 .52.6471.000	WATER	-	-	-				
700 .52.6472.000	TELEPHONE	-	-	-				
700 .52.6473.000	ELECTRIC	-	-	-				
700 .52.6474.000	GAS	-	-	-				
700 .52.6551.000	FUEL	-	-	-				
700 .52.6612.000	TRAINING	-	-	-				
700 .52.6821.000	REAL PROPERTY	-	-	-				
700 .52.6831.000	EQUIPMENT	-	-	-				
<b>Total Expenses</b>			<b>2,535</b>					
<b>Total Expenses</b>		<b>1,390,007</b>	<b>1,347,826</b>	<b>1,159,870</b>	<b>1,199,748</b>	<b>1,197,868</b>		
<b>Revenue over Expenses</b>		<b>(309,570)</b>	<b>(397,449)</b>	<b>-</b>	<b>(134,086)</b>	<b>(130,465)</b>		



2013 Actual	2014 Actual	Current 2015	Revised 0215	Proposed 2015
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**Wastewater Revenues**

705 .00.5741.000	SEWER SALES	687,585	741,653	870,990	890,250	944,970
705 .00.5743.000	FEEES	-	90	-	-	-
705 .00.5744.000	PENALTIES	14,899	15,879	16,880	16,880	16,880
705 .00.5745.000	AGREEMENTS AND CONTRA	-	-	-	-	-
705 .00.5746.000	IMPACT FEE	3,944	8,384	4,440	-	-
705 .00.5753.000	SEWER TAP FEE	-	1,743	-	1,300	1,300
705 .00.5762.000	INTEREST EARNED	-	-	-	-	-
705 .00.5767.000	OTHER REVENUE	-	-	-	-	-
705 .00.5768.000	SEWER BACKUP SERVICES	-	-	-	-	-
705 .00.5995.000	TRANSFER IN RESERVES	-	-	-	-	-
<b>Total Revenues</b>		<b>706,428</b>	<b>767,749</b>	<b>892,310</b>	<b>908,430</b>	<b>963,150</b>



2013 Actual	2014 Actual	Current 2015	Revised 0215	Proposed 2015
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**Wastewater Expenses**

**Personnel**

705 .12.6111.000	SALARIES, EGULAR	-	-	32,954	32,954	30,471
705 .12.6113.000	OVERTIME	-	-	-	-	-
705 .12.6141.000	FICA	-	-	2,525	2,525	2,575
705 .12.6142.000	HEALTH INSURANCE	-	-	4,645	4,645	4,825
705 .12.6143.000	WORKERS COMP	-	-	1,500	1,500	1,500
705 .12.6146.000	EMPLOYEE RETIREMENT SY	-	-	5,100	5,100	2,975
<b>Total Personnel</b>		-	-	<b>46,724</b>	<b>46,724</b>	<b>42,346</b>

**Personnel**

705 .36.6111.000	SALARIES, REGULAR	11,142	13,543	73,290	73,290	118,725
705 .36.6113.000	SALARIES, OVERTIME	6,154	4,621	10,000	10,000	25,000
705 .36.6114.000	SALARIES, PRORATED	-	-	-	-	-
705 .36.6115.000	SALARIES, PART-TIME	-	-	-	-	-
705 .36.6141.000	FICA EXPENSE	1,295	1,408	6,400	6,400	10,994
705 .36.6142.000	HEALTH INSURANCE	3,362	17,628	16,250	16,250	25,000
705 .36.6143.000	WORKS COMP	4,100	8,187	6,150	3,945	6,150
705 .36.6145.000	UNEMPLOYMENT INSURANCE	-	-	500	500	500
705 .36.6146.000	RETIREMENT EXPENSE	815	6,512	6,760	6,760	11,800
705 .36.6147.000	BENEFIT POOL	5,400	-	-	-	-
<b>Total Personnel</b>		<b>32,267</b>	<b>51,899</b>	<b>119,350</b>	<b>117,145</b>	<b>198,169</b>

**Contracts & Prof. Svc**

705 .36.6211.000	LEGAL SERVICES	343	590	1,500	1,500	1,500
705 .36.6213.000	SURVEYING	-	-	-	-	-
705 .36.6214.000	CONTRACT SERVICES	2,189	3,706	3,500	3,500	3,500
705 .36.6215.000	OTHER	278	1,978	1,500	1,500	1,500
705 .36.6218.000	ENGINEERING	3,122	7,415	5,000	5,000	5,000
705 .36.6220.000	UTILITY BILLING	-	849	-	5,640	5,640
<b>Total Contracts &amp; Prof. Svc</b>		<b>5,932</b>	<b>14,538</b>	<b>11,500</b>	<b>17,140</b>	<b>17,140</b>

**Miscellaneous**

705 .36.6311.000	CONSTRUCTION MATERIAL	2,643	5,074	5,000	5,000	5,000
705 .36.6312.000	TOOLS	-	-	-	-	-
705 .36.6313.000	RENTAL EQUIPMENT	-	-	-	-	-
705 .36.6314.000	TOOLS AND EQUIPMENT M	7,638	1,375	2,000	20,000	2,500
705 .36.6316.000	INSURANCE	-	8,756	10,000	7,500	8,500
705 .36.6317.000	TRANSFERS	-	-	-	-	-
705 .36.6318.000	OTHER	-	33	1,500	1,500	1,500
<b>Total Miscellaneous</b>		<b>10,282</b>	<b>15,238</b>	<b>18,500</b>	<b>34,000</b>	<b>17,500</b>



2013 Actual	2014 Actual	Current 2015	Revised 0215	Proposed 2015
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**Maintenance**

705 .36.6353.000	SEWER TREATMENT PLANT	205,919	189,682	232,375	227,060	281,780
705 .36.6356.000	UTILITY LINE MAINT	5,973	25,200	50,000	50,000	50,000
705 .36.6359.000	LIFT STATION MAINT	11,172	2,119	20,000	20,000	20,000
705 .36.6362.000	VEHC MAINT	-	1,265	1,500	1,500	1,500
705 .36.6365.000	INFO TECH	-	528	2,878	2,500	3,000
705 .36.6366.000	EQUIP MAINT	10	-	2,500	2,500	2,500
<b>Total Maintenance</b>		<b>223,073</b>	<b>218,793</b>	<b>309,253</b>	<b>303,560</b>	<b>358,780</b>

**Utilities**

705 .36.6407.000	INTERNET	-	-	-	-	-
705 .36.6471.000	WATER	-	-	-	-	-
705 .36.6472.000	TELEPHONE	326	795	-	1,500	1,500
705 .36.6473.000	ELECTRIC	6,963	1,119	1,750	-	-
705 .36.6473.001	S MAIN ST	-	209	250	250	250
705 .36.6473.002	ORANGE & ABBEY	-	270	300	300	300
705 .36.6473.003	380/FLOYD	-	1,231	1,200	1,200	1,200
705 .36.6473.004	WINDOM LIFT PUMP	-	183	250	250	250
705 .36.6473.005	N HWY 78 LIFT PUMP	-	193	250	250	250
705 .36.6473.006	DIRECT ENERGY	-	1,959	3,500	1,500	1,500
705 .36.6473.007	GEXA ENERGY	-	3,251	3,500	5,500	5,500
705 .36.6474.000	GAS	-	-	-	-	-
<b>Total Utilities</b>		<b>7,289</b>	<b>9,210</b>	<b>11,000</b>	<b>10,750</b>	<b>10,750</b>

**Supplies**

705 .36.6551.000	FUEL	2,837	6,977	10,000	10,000	5,000
705 .36.6552.000	UNIFORM STIPEND	-	-	1,000	500	500
705 .36.6552.010	JUAN HERNANDEZ CLOTHIN	-	-	-	535	500
<b>Total Utilities</b>		<b>2,837</b>	<b>6,977</b>	<b>11,000</b>	<b>11,035</b>	<b>6,000</b>

**Miscellaneous**

705 .36.6612.000	TRAINING	-	129	500	500	500
705 .36.6698.000	CHARGED OFF ACCOUNTS	(21,537)	362	15,000	15,000	9,185
<b>Total Miscellaneous</b>		<b>(21,537)</b>	<b>491</b>	<b>15,500</b>	<b>15,500</b>	<b>9,685</b>

**Debt Service**

705 .36.6723.000	IN DEBT SER	-	-	20,710	20,710	-
705 .36.6791.000	PRIN DEBT SERVICE	-	-	-	-	-
705 .36.6792.000	PAYING AGENT FEE	-	-	-	-	-
<b>Total Debt Service</b>		<b>-</b>	<b>-</b>	<b>20,710</b>	<b>20,710</b>	<b>-</b>



2013 Actual	2014 Actual	Current 2015	Revised 0215	Proposed 2015
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**Capital**

705 .36.6821.000	REAL PROPERTY	-	-	-		
705 .36.6831.000	EQUIPMENT	-	-	80,000	80,000	50,000
<b>Total Capital</b>		<b>-</b>	<b>-</b>	<b>80,000</b>	<b>80,000</b>	<b>50,000</b>

**Transfers**

705 .36.6990.000	DEPRECIATION EXPENSE	53,143	61,224	-		
705 .36.6991.000	TRANSFER OUT	144,601	144,601	144,601	144,601	252,780
705 .36.6992.000	EQUIPMENT REPL TRNSFR	108,427	13,940	-		
705 .36.6993.000	TRANSFER IN	-	-	-		
<b>Total Transfers</b>		<b>306,170</b>	<b>219,765</b>	<b>144,601</b>	<b>144,601</b>	<b>252,780</b>

<b>Total Expenses</b>	<b>566,313</b>	<b>536,912</b>	<b>788,138</b>	<b>801,165</b>	<b>963,150</b>
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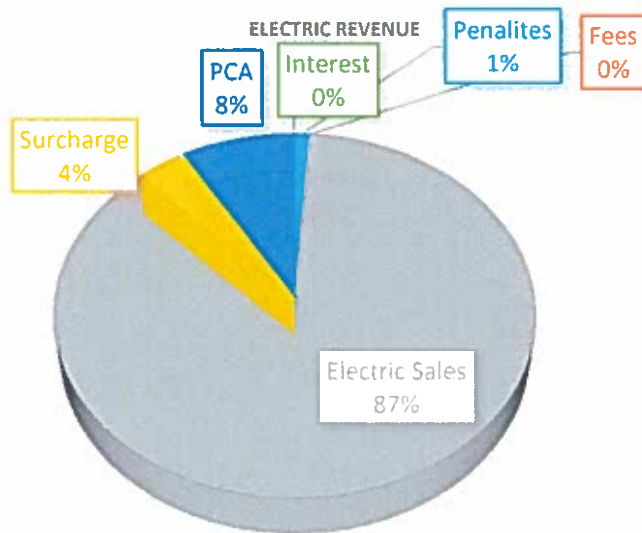
<b>Revenue over Expenses</b>	<b>140,115</b>	<b>230,837</b>	<b>104,172</b>	<b>107,265</b>	<b>-</b>
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# Electric Fund Budget 2016 Summary

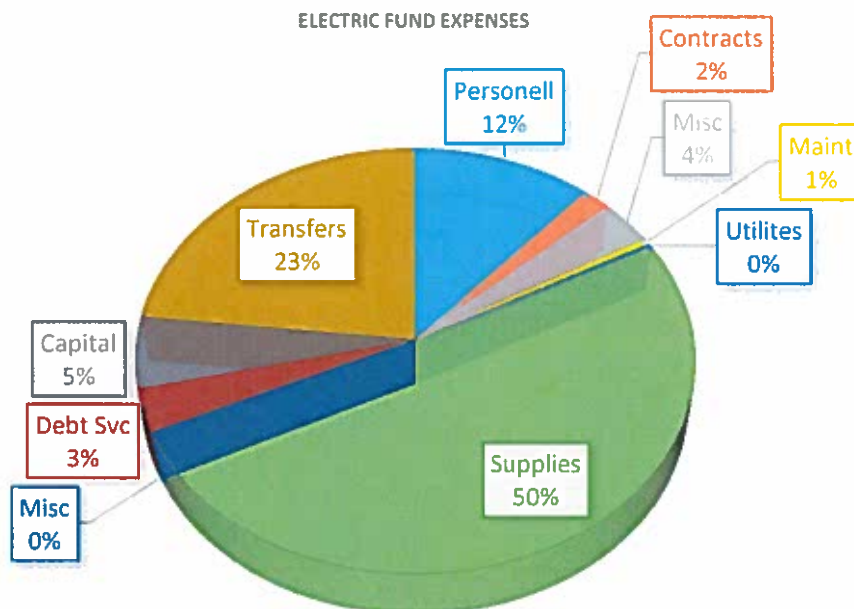
The Electric Fund in an enterprise fund provides electric service to city residents. All activities to maintain this service is accounted for in this fund, including operations, maintenance, utility billing and collections.

The Electric Fund principle source of revenue are charges to customers for electric services, and fees related to providing consumers with new electric.

## Electric Fund Revenue



## Electric Fund Expenses





2013 Actual	2014 Actual	Current 2015	Revised 0215	Proposed 2015
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**Electric Dept Revenues**

715 .00.5743.000	FEEES	-	4,353	3,000	5,500	6,500
715 .00.5744.000	PENALTIES	-	22,855	15,000	46,500	46,500
715 .00.5745.000	AGREEMENTS AND CONTRACTS	836,982	872,446	-	-	-
715 .00.5751.000	ELECTRICITY SALES	-	1,587,074	3,574,921	3,387,318	3,497,485
715 .00.5755.000	SURCHARGE	-	169,741	150,000	150,000	150,000
715 .00.5757.000	PCA (POWER COST ADJ)	-	42,509	324,000	241,000	341,000
715 .00.5762.000	INTEREST	179	204	250	250	250
715 .00.5767.000	OTHER REVENUE	120,876	19,793	-	-	-
715 .00.5799.000	4A SUPPORT	40,000	-	-	-	-
715 .00.5995.000	TRANSFER IN ELEC NOTE	-	-	-	-	-
715 .00.5998.000	TRANSFER IN RESERVES	-	-	280,000	401,635	-
<b>Total Revenues</b>		<b>998,037</b>	<b>2,718,975</b>	<b>4,347,171</b>	<b>4,232,203</b>	<b>4,041,735</b>



2013 Actual	2014 Actual	Current 2015	Revised 0215	Proposed 2015
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**Electric Dept Expenses**

**Personnel**

715 .12.6111.000	SALARIES, REGULAR	-	-	69,240	43,406	42,228
715 .12.6113.000	OVERTIME	-	-	1,500	-	
715 .12.6141.000	FICA	-	-	5,300	3,325	3,230
715 .12.6142.000	HEALTH INSURANCE	-	-	9,250	7,100	5,256
715 .12.6143.000	WORKERS COMP	-	-	450	450	450
715 .12.6146.000	EMPLOYEE RETIREMENT SYSTEM	-	-	6,390	4,100	3,720
<b>Total Personnel</b>		-	-	<b>92,130</b>	<b>58,381</b>	<b>54,884</b>

**Personnel**

715 .37.6111.000	SALARIES, REGULAR	31,168	142,782	250,686	257,590	267,850
715 .37.6113.000	SALARIES, OVERTIME	880	27,482	15,000	49,950	40,000
715 .37.6114.000	SALARIES, PRORATED	-	-	-	-	-
715 .37.6115.000	SALARIES, PART-TIME	-	-	-	-	-
715 .37.6141.000	FICA EXPENSE	2,425	12,453	20,324	23,526	23,550
715 .37.6142.000	HEALTH INSURANCE	-	15,126	35,491	35,491	35,056
715 .37.6143.000	WORKERS COMP	442	811	26,698	6,500	10,000
715 .37.6145.000	UNEMPLOYMENT INSURANCE	-	346	1,750	1,750	1,750
715 .37.6146.000	RETIREMENT EXPENSE	1,898	15,064	25,240	28,250	27,100
715 .37.6147.000	VACATION LIABILITY	-	-	2,500	2,500	2,500
<b>Total Personnel</b>		<b>36,813</b>	<b>214,064</b>	<b>377,689</b>	<b>405,557</b>	<b>407,806</b>

**Contracts & Prof. Svc**

715 .37.6210.000	PROFESSIONAL SERVICE	-	1,659	2,500	2,500	2,500
715 .37.6211.000	LEGAL SERVICES	-	4,946	5,000	1,500	5,000
715 .37.6213.000	SURVEYING	-	134	-	-	-
715 .37.6214.000	CONTRACT SERVICES	3,800	38,621	50,000	55,000	45,000
715 .37.6215.000	OTHER	-	330	300	1,500	1,500
715 .37.6216.000	ENERGY COST MGMT	-	-	-	600	600
715 .37.6218.000	ENGINEERING	57,286	115,249	20,000	15,000	15,000
<b>Total Contracts &amp; Prof. Svc</b>		<b>61,086</b>	<b>61,086</b>	<b>77,800</b>	<b>76,100</b>	<b>69,600</b>

**Miscellaneous**

715 .37.6311.000	CONSTRUCTION MATERIALS	20,771	55,426	82,000	70,000	82,000
715 .37.6311.001	FISD STADIUM MATERIALS	-	-	-	-	-
715 .37.6312.000	TOOLS	-	139,214	15,000	60,000	15,000
715 .37.6313.000	RENTAL EQUIPMENT	-	87	10,000	2,500	10,000
715 .37.6314.000	TOOLS AND EQUIPMENT MAINT	-	1,166	5,000	3,000	5,000
715 .37.6316.000	INSURANCE	-	3,180	30,000	18,606	25,000
715 .37.6317.000	TRANSFERS	-	-	-	-	-
715 .37.6318.000	OTHER	-	2,584	2,500	2,500	2,500
<b>Total Miscellaneous</b>		<b>20,771</b>	<b>201,656</b>	<b>144,500</b>	<b>156,606</b>	<b>139,500</b>



2013 Actual	2014 Actual	Current 2015	Revised 0215	Proposed 2015
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#### Maintenance

715 .37.6362.000	VEHC MAINT	-	18,250	5,000	5,000	5,000
715 .37.6363.000	OFFICE EQUIPMENT MAINT	-	-	-	1,500	1,500
715 .37.6366.000	COMPUTER SOFTWARE MAINT	-	11,020	10,000	2,500	2,700
715 .37.6366.001	COMPUTER SOFTWARE MAINT	-	-	4,440	4,440	6,658
715 .37.6367.000	INFO TECH	-	1,088	1,710	1,800	1,800
<b>Total Maintenance</b>		-	<b>30,357</b>	<b>21,150</b>	<b>15,240</b>	<b>17,658</b>

#### Utilities

715 .37.6407.000	INTERNET	-	-	-	-	-
715 .37.6471.000	WATER	-	-	-	-	-
715 .37.6472.000	TELEPHONE	-	1,255	3,840	3,800	3,800
715 .37.6473.000	ELECTRIC	-	-	-	-	-
715 .37.6474.000	GAS	-	-	-	-	-
715 .37.6485.000	UTILITY OUTSOURCING BILLING	-	2,362	-	5,760	5,760
<b>Total Utilities</b>		-	<b>3,617</b>	<b>3,840</b>	<b>9,560</b>	<b>9,560</b>

#### Supplies

715 .37.6551.000	FUEL	-	14,215	30,000	13,000	13,000
715 .37.6552.000	UNIFORM	-	8,196	8,300	7,500	7,500
715 .37.6555.000	ELECTRIC SUPPLY PURCHASE	-	678,514	1,674,882	1,606,702	1,674,882
715 .37.6555.001	T COST	-	116,354	324,000	241,000	341,000
715 .37.6591.000	OFFICE SUPPLIES	-	963	1,500	1,500	1,500
<b>Total Supplies</b>		-	<b>818,242</b>	<b>2,038,682</b>	<b>1,869,702</b>	<b>2,037,882</b>

#### Miscellaneous

715 .37.6612.000	TRAVEL/SCHOOL/DUES	2,532	9,750	12,000	2,500	10,000
715 .37.6615.000	CREDIT CARD FEE	-	563	-	2,800	5,400
715 .37.6621.000	SPECIAL EVENTS	-	750	-	-	-
<b>Total Miscellaneous</b>		<b>2,532</b>	<b>11,062</b>	<b>12,000</b>	<b>5,300</b>	<b>15,400</b>

#### Debt Service

715 .37.6720.000	INTEREST PAYMENT	-	7,890	7,091	7,091	6,170
715 .37.6791.000	DEBT SVC ISSUANCE COST	-	25,000	120,000	120,000	125,000
<b>Total Debt Service</b>		-	<b>32,890</b>	<b>127,091</b>	<b>127,091</b>	<b>131,170</b>



2013 Actual	2014 Actual	Current 2015	Revised 0215	Proposed 2015
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**Capital**

715 .37.6821.000	REAL PROPERTY	-	-	121,635	170,327	-
715 .37.6831.000	EQUIPMENT	-	-	-	20,000	-
715 .37.6831.001	AMI	-	-	280,000	280,000	69,069
715 .37.6832.000	SURCHARGE	48,619	-	150,000	150,000	150,000
715 .37.6832.001	LED UPGRADE	-	-	-	-	-
715 .37.6832.002	POLE STRAIGHTEN/CHANGE OUT	-	-	-	-	-
715 .37.6832.003	FUSED/SECTIONALIZING	-	-	-	-	-
715 .37.6832.004	OWS REPLACEMENT	-	-	-	-	-
715 .37.6832.005	AMI SYSTEM	-	-	-	-	-
715 .37.6832.006	RECONDUCTOR	-	-	-	-	-
<b>Total Capital</b>		<b>48,619</b>	<b>-</b>	<b>551,635</b>	<b>620,327</b>	<b>219,069</b>

**Transfers**

715 .37.6990.000	DEPRECIATION EXPENSE	2,618	30,992	-	-	-
715 .37.6991.000	TRANSFER OUT	704,050	704,050	982,750	887,137	939,206
715 .37.6992.000	EQUIPMENT TRSNFER	-	-	-	-	-
715 .37.6993.000	TRANSFER IN	-	-	-	-	-
715 .37.6998.000	CHARGED OFF ACCOUNTS	-	-	15,000	-	-
<b>Total Transfers</b>		<b>706,668</b>	<b>735,042</b>	<b>997,750</b>	<b>887,137</b>	<b>939,206</b>

<b>Total Expenses</b>		<b>876,489</b>	<b>2,108,017</b>	<b>4,444,267</b>	<b>4,231,001</b>	<b>4,041,735</b>
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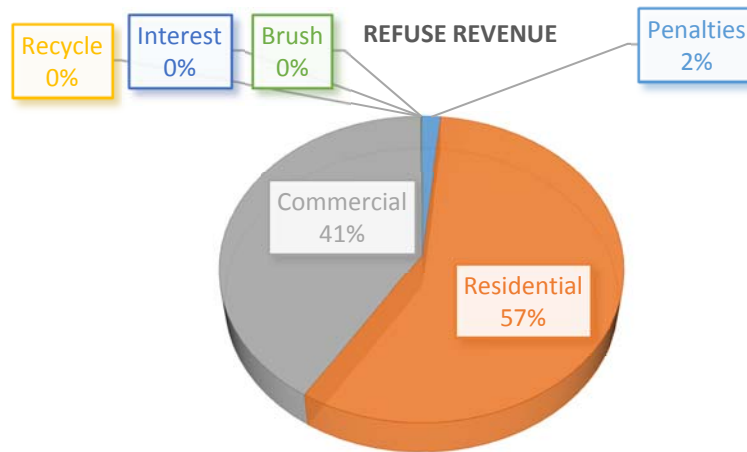
<b>Revenue over Expenses</b>		<b>121,548</b>	<b>610,958</b>	<b>(97,096)</b>	<b>1,202</b>	<b>-</b>
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# Refuse Fund Budget Summary

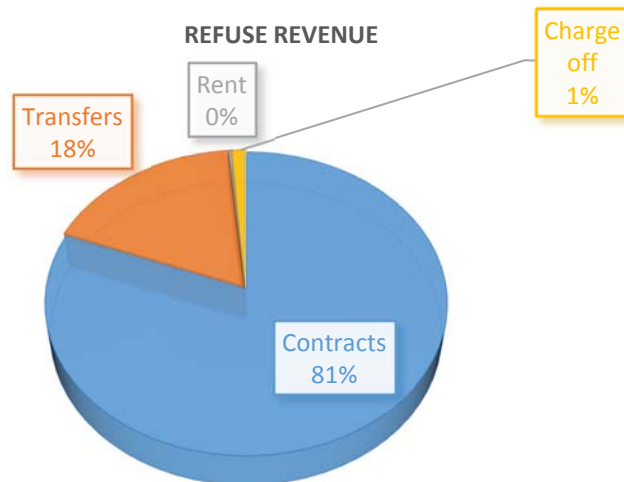
## Introduction

Refuse service is currently provided by Progressive on a contract with the City. The Refuse Department does not have any personnel costs as it is a contracted service.

### Refuse Revenues



### Refuse Expenses





2013 Actual	2014 Actual	Current 2015	Revised 0215	Proposed 2015
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**Refuse Revenue**

720 .00.5743.000	FEEES	-	-	-		
720 .00.5744.000	PENALTIES	6,974	7,697	7,500	7,500	7,500
720 .00.5745.000	AGREEMENTS AND CONTRACTS	-	-	-		
720 .00.5751.000	RESIDENTIAL TRASH COLL	234,187	244,936	273,900	255,192	255,192
720 .00.5752.000	COMMERCIAL TRASH COLLECT	198,855	251,659	291,453	182,670	182,670
720 .00.5755.000	RECYCLE	4,849	3,317	4,970	140	140
720 .00.5762.000	INTEREST EARNED	71	26	125	125	125
720 .00.5767.000	OTHER REVENUE	-	-	-		
720 .00.5768.000	BRUSH AND CHIPPING AND PICKUP	1,950	495	-	100	100
720 .00.5770.000	HHW	-	-	7,800		
<b>Total Revenue</b>		<b>446,885</b>	<b>508,131</b>	<b>585,748</b>	<b>445,727</b>	<b>445,727</b>



2013 Actual	2014 Actual	Current 2015	Revised 0215	Proposed 2015
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**Refuse Expenses**

**Personnel**

720 .32.6111.000	SALARIES, REGULAR	38	115	-	-	-
720 .32.6113.000	SALARIES, OVERTIME	135	12	-	-	-
720 .32.6114.000	SALARIES, PRORATED	-	-	-	-	-
720 .32.6115.000	SALARIES, PART-TIME	-	-	-	-	-
720 .32.6141.000	FICA EXPENSE	13	10	-	-	-
720 .32.6142.000	HEALTH INSURANCE	-	-	-	-	-
720 .32.6143.000	WORKERS COMP	-	-	-	-	-
720 .32.6145.000	UNEMPLOYMENT INSURANCE	-	-	-	-	-
720 .32.6146.000	RETIREMENT EXP	-	-	-	-	-
<b>Total Personnel</b>		<b>186</b>	<b>137</b>	-	-	-

**Contracts & Prof. Svc**

720 .32.6211.000	LEGAL SERVICES	-	-	-	-	-
720 .32.6213.000	SURVEYING	-	-	-	-	-
720 .32.6214.000	CONTRACT SERVICES	316,247	347,625	424,314	305,600	305,600
720 .32.6215.000	OTHER	250	-	-	-	-
720 .32.6216.000	RECYCLE SERVICES	27,556	33,629	32,387	36,000	36,000
720 .32.6217.000	HHW	-	-	6,864	-	-
720 .32.6218.000	ENGINEERING	-	-	-	-	-
720 .32.6219.000	ADM SUPPORT CHARGES	4,055	4,055	4,055	4,055	4,055
720 .32.6220.000	UTILITY BILLING	-	-	-	-	-
<b>Total Contracts &amp; Prof. Svc</b>		<b>348,108</b>	<b>385,309</b>	<b>467,620</b>	<b>345,655</b>	<b>345,655</b>

**Miscellaneous**

720 .32.6311.000	CONSTRUCTION MATERIALS	-	-	-	-	-
720 .32.6312.000	TOOLS	-	-	-	-	-
720 .32.6313.000	RENTAL EQUIPMENT	-	-	-	-	-
720 .32.6314.000	TOOLS AND EQUIPMENT MAINT	-	-	-	-	-
720 .32.6316.000	INSURANCE	-	-	-	-	-
720 .32.6317.000	TRANSFERS	75,100	75,100	75,100	75,100	75,100
720 .32.6318.000	OTHER	-	80	-	-	-
<b>Total Miscellaneous</b>		<b>75,100</b>	<b>75,180</b>	<b>75,100</b>	<b>75,100</b>	<b>75,100</b>

**Utilities**

720 .32.6407.000	INTERNET	-	-	-	-	-
720 .32.6471.000	WATER	-	-	-	-	-
720 .32.6472.000	TELEPHONE	-	-	-	-	-
720 .32.6473.000	ELECTRIC	-	-	-	-	-



2013 Actual	2014 Actual	Current 2015	Revised 0215	Proposed 2015
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**Utilities**

720 .32.6474.000 GAS	-	-	-		
720 .32.6482.000 RENT	2,400	2,400	2,400	1,200	1,200
<b>Total Utilities</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>1,200</b>	<b>1,200</b>

**Miscellaneous**

720 .32.6612.000 TRAINING	-	-	-		
720 .32.6698.000 CHARGED OFF ACCOUNTS	14,464	907	5,000	5,000	5,000
<b>Total Miscellaneous</b>	<b>14,464</b>	<b>907</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>

**Capital**

720 .32.6821.000 REAL PROPERTY	-	-	-		
720 .32.6831.000 EQUIPMENT	-	-	-		
<b>Total Capital</b>					

**Transfers**

720 .32.6993.000 TRANSFER IN	-	-	35,628		
<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>35,628</b>	<b>-</b>	<b>-</b>

<b>Total Expenses:</b>	<b>440,257</b>	<b>463,932</b>	<b>585,748</b>	<b>426,955</b>	<b>426,955</b>
<b>Revenue over Expenses</b>	<b>6,628</b>	<b>44,199</b>	<b>-</b>	<b>18,772</b>	<b>18,772</b>

# Special Revenue Funds

## Introduction

The Court Technology Fund accounts for portion of court fines to support the use of technology in the court room. The Court Security Fund is also funded like the Court Technology Fund by accounting for portion of court fines. This revenue is used to maintain security in the court room . The Special Project Fund is funds collected for the street improvements on Farmersville Parkway. The Child Special Revenue Fund accounts for a portion of the Collin County court Fees that can be used to fund various programs designed to enhance child safety as outlined in the State Code. Police Seized Fund are funds recognized from the sale of assets forfeited after prosecution resulting from drug interdiction activities performed by the City of Farmersville Police Department. Funds can only be used in accordance with applicable state and federal laws. Capital Projects Fund 2012 Bond Fund are funds recognized from sale of bond issuance and used on infrastructure projects.

### FY 2014-2015 Revised

Fund	Beginning Balance	Revenue	Expenditures	Ending Balance
Court Tech	\$ 10,839	\$ 11,227	\$ 3,300	\$ 18,766
Court Security	\$ 4,783	\$ 2,550	\$ 2,500	\$ 4,833
Special Projects	\$ 133,818			\$ 133,818
Police Seized	\$ 543	\$ 4,942	\$ 3,150	\$ 2,335
CC Child Safety	\$ 17,066	\$ 3,077		\$ 20,143
Capital Projects	\$ 1,301,576	\$ 300	\$ 1,155,900	\$ 145,976

### FY 2015-2016 Proposed

Fund	Beginning Balance	Revenue	Expenditures	Ending Balance
Court Tech	18,766	3,500	3,500	18,766
Court Security	4,833	2,500	2,500	4,833
Special Projects	133,818			133,818
Police Seized	2,335			2,335
CC Child Safety	20,143	3,300		23,443
Capital Projects	145,976	2,975,000	3,120,976	-

# Interest Sinking Fund

## Introduction

Interest and Sinking Fund used to account for a portion of the ad valorem property tax revenue exclusively reserved for principal and interest payments on debt issued .

Debt accounted for in the Interest and Sinking Fund includes bonded debt, notes supported by taxes. Bonded debt includes general obligation bonds, certificates of obligations and combination tax and revenue certificates of obligation.

The total debt service on tax secured debt for FY 16 is \$757,184. Currently City has outstanding debt of \$12,643,690

In July 2015, the City's general obligation debt rating was reaffirmed at (A+) by Standard and Poor, citing "stable outlook".

Following few pages have projected ad valorem tax collection for FY16 and the City's outstanding debt obligations.



2013 Actual	2014 Actual	Current 2015	Revised 0215	Proposed 2015
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**I&S Revenues**

500 .00.5711.000 AD VALOREM TAX	315,767	331,422	506,768	506,768	754,434
500 .00.5713.000 DELINQ. TAX, PEN. & INT.	7,240	7,103	5,000	5,000	2,500
500 .00.5715.000 I&S RESERVES	-	-	-	-	-
500 .00.5754.000 BOND PROCEEDS	6,039	687,539	-	-	-
500 .00.5762.000 INTEREST INCOME	481	248	600	250	250
500 .00.5769.000 OTHER INCOME	-	-	-	-	-
500 .00.5991.000 TRANSFERS IN	-	-	-	-	-
<b>Total Revenue:</b>	<b>329,527</b>	<b>1,026,312</b>	<b>512,368</b>	<b>512,018</b>	<b>757,184</b>

**I&S Expenses**

500 .00.6591.000 GENERAL OFFICE SUPPLIES	-	-	-	-	-
500 .00.7915.000 TRANSFER IN	111,336	13,940	-	-	-
500 .00.7916.000 BOND PREMIUM	-	51,129	-	-	-
500 .00.8911.000 OTHER USES	-	683,408	-	-	-
500 .71.6723.000 INTEREST EXPENSE	185,038	175,635	386,702	180,615	244,434
500 .71.6791.000 DEBT SER.PRINCIPAL	250,000	260,000	125,666	330,000	510,000
500 .71.6792.000 PAYING AGENT FEES	1,300	54,471	-	-	2,750
500 .71.6991.000 TRANSFERS OUT	-	-	-	-	-
<b>Total Expenses:</b>	<b>547,674</b>	<b>1,238,583</b>	<b>512,368</b>	<b>510,615</b>	<b>757,184</b>

<b>Revenue over Expenses</b>	<b>(218,147)</b>	<b>(212,271)</b>	<b>-</b>	<b>1,403</b>	<b>-</b>
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## DEBT INFORMATION

**TABLE 8 - GENERAL OBLIGATION DEBT SERVICE REQUIREMENTS**

Fiscal Year Ended 9/30	Outstanding Debt <sup>(1)</sup>		The Bonds <sup>(2)</sup>		Total Debt Service Requirements	Less: Self- Supporting Water and Sewer Debt Requirements <sup>(3)</sup>	Less: Self- Supporting Electric Utility Debt Requirements	Net Tax Supported Debt Service Requirements	% of Principal Retired
	Principal	Interest	Principal	Interest					
2015	\$ 480,000	\$ 213,139	\$ -	\$ -	\$ 693,139	\$ 113,505	\$ 127,091	\$ 452,543	
2016	495,000	106,326	145,000	139,278	885,603	108,179	131,170	646,255	
2017	335,000	97,051	320,000	131,580	883,631	104,958	129,945	648,729	
2018	340,000	91,295	325,000	127,304	883,598	108,795	128,357	646,446	
2019	350,000	84,860	325,000	122,185	882,045	102,420	131,229	648,396	31.18%
2020	225,000	79,181	335,000	116,240	755,421	105,843	-	649,579	
2021	235,000	74,256	345,000	109,521	763,778	109,014	-	654,764	
2022	235,000	68,581	350,000	102,048	755,629	106,971	-	648,658	
2023	210,000	62,806	365,000	93,821	731,628	109,728	-	621,900	
2024	215,000	57,181	360,000	85,123	717,304	102,389	-	614,915	59.96%
2025	220,000	51,381	375,000	75,931	722,313	104,950	-	617,363	
2026	160,000	46,216	390,000	64,325	660,541	106,838	-	553,703	
2027	165,000	41,484	145,000	54,963	406,447	-	-	406,447	
2028	170,000	36,388	155,000	49,713	411,100	-	-	411,100	
2029	180,000	30,966	160,000	44,200	415,166	-	-	415,166	81.18%
2030	185,000	24,953	165,000	38,513	413,466	-	-	413,466	
2031	190,000	18,531	175,000	32,563	416,094	-	-	416,094	
2032	200,000	11,741	180,000	26,350	418,091	-	-	418,091	
2033	100,000	6,200	185,000	19,500	310,700	-	-	310,700	
2034	105,000	2,100	195,000	11,900	314,000	-	-	314,000	98.00%
2035	-	-	200,000	4,000	204,000	-	-	204,000	100.00%
	<u>\$ 4,795,000</u>	<u>\$ 1,204,635</u>	<u>\$ 5,195,000</u>	<u>\$ 1,449,055</u>	<u>\$ 12,643,690</u>	<u>\$ 1,283,588</u>	<u>\$ 647,791</u>	<u>\$ 10,712,312</u>	

(1) "Outstanding Debt" does not include lease/purchase obligations. Excludes the Refunded Obligations. Preliminary, subject to change.

(2) Average life of the issue is 8.936 years. Interest on the Bonds has been calculated at the rate of 2.95% for purposes of illustration. Preliminary, subject to change.

(3) Includes a portion of the Bonds.

**TABLE 9 - INTEREST AND SINKING FUND BUDGET PROJECTION**

Net General Purpose Debt Service Requirements, Fiscal Year Ending 9/30/15 .....	\$ 452,543
Interest and Sinking Fund Balance, as of 9/30/14 .....	\$ 156,175
2014/15 Budgeted Interest and Sinking Fund Tax Levy Collection .....	506,768
Estimated Interest Income .....	<u>600</u>
Ending Fund Balance, 9/30/15 .....	<u>\$ 211,000</u>

## **2015-2016 Goals and Specified Projects Economic Development Corporation**

### **Goals:**

1. Create a business atmosphere in Farmersville that supports:
  - a. Retention and expansion of existing businesses,
  - b. Attracting new or relocating businesses that will increase the quality and quantity of primary jobs
  - c. Working with regional coalitions to address infrastructure, transportation, education and quality of life issues,
  - d. Recruiting at least one new employer per year.
2. Improve communication with the community and communicate accomplishments of the Economic Development Corporation
3. Enhance and promote the quality of life of the community and the crossroads significance of the city.
4. Partner with Collin College for a functional college by 2018.
5. Work with the City of Farmersville and the North Texas Municipal Water District (NTMWD) to establish a regional wastewater treatment plant (WWTP) servicing the area.
6. Promote and support a planning study for the Farmersville Towne Centre.

### **Projects: Specific funding activities to achieve stated goals:**

1. Regional wastewater infrastructure design.
2. Funding Collin College and/or City of Farmersville requests as they pertain to the college's eastern county campus.
3. Develop plans and/or invest in infrastructure for future economic development projects.
4. Support planning study of the Farmersville Towne Centre.

Farmersville Economic Development Corp 4A

Exhibit "A"		
REVENUE	2014-2015 REVISED BUDGET	PROPOSED 2015-2016 BUDGET
Sales Tax	\$200,000.00	\$200,000.00
Interest Earned	\$1,100.00	\$1,100.00
<b>Total Revenue:</b>	<b>\$201,100.00</b>	<b>\$201,100.00</b>
<b>Expenses</b>		
Administration	\$1,000.00	\$1,000.00
Meeting Expenses	\$1,000.00	\$1,000.00
Dues/School/Travel	\$500.00	\$500.00
Office Supplies	\$200.00	\$200.00
Marketing/Promotion Expenses/Adv	\$10,000.00	\$10,000.00
Chamber Sponsorship	\$1,000.00	\$1,000.00
Rotary Sponsorship	\$500.00	\$500.00
Collin College Sponsorship	\$7,500.00	\$7,500.00
Legal	\$2,500.00	\$2,500.00
Small Business Conference	\$500.00	\$500.00
<b>Total Expenses:</b>	<b>\$24,700.00</b>	<b>\$24,700.00</b>
<b>Development</b>		
Collin College Project (sewer/street)	\$-	\$-
Industrial Park Infrastructure		\$200,000.00
Westside Lift Station		\$170,000.00
Fiber Optic		\$26,000.00
NTMWD Regional Waste Water	\$110,000.00	\$195,000.00
Electrical Study	\$25,000.00	\$-
Facade Grant Program	\$50,000.00	\$50,000.00
Towne Centre Planning	\$-	\$30,000.00
<b>Total Development Cost:</b>	<b>\$185,000.00</b>	<b>\$671,000.00</b>
<b>Total Expenditures</b>	<b>\$209,700.00</b>	<b>\$695,700.00</b>
<b>Revenue vs. Expenditures</b>	<b>\$(8,600.00)</b>	<b>\$(494,600.00)</b>
<b>From Reserves</b>	<b>\$8,600.00</b>	<b>\$494,600.00</b>
<b>Balance Budget</b>	<b>\$-</b>	

**Farmersville Community Development Corporation (4B)  
Proposed Budget Fiscal Year 2016**

<b>EXPENSES</b>	
Farmersville Main Street Program	70,000
Miscellaneous	2,000
Marketing Program	13,000
Reimburse city for accounting services	1,000
Collin College Scholarship sponsorship	2,500
Chamber of Commerce	5,000
May building taxes	1,000
Christmas Activities/décor	5,000
Land purchase	20,000
fireworks	5,000
Bain Honaker House Restoration work	5,000
Onion Shed Repair	8,000
Farmersville Heritage Museum	25,000
Spain Athletic Complex development	60,000
Flagpole Lighting	5,000
Farmersville Parkway Flags	15,000
<b>Total Expenditures</b>	<b>\$ 242,500</b>



**Farmersville**

# Farmersville Community Development Corporation

## Goals for FY 2015-16

### Short-Term Goals

- Continue to support the Farmersville Main Street Program
- Support administrative & training costs for 4B Board
- Support city marketing efforts
- Support improvements to Spain Athletic Complex with grant match
- Support Collin College Scholarship sponsorship
- Support Chamber of Commerce and Visitors Center
- Support restoration of Bain Honaker House Museum
- Support planning and development of Farmersville Heritage Museum
- Support Christmas activities
- Support 4<sup>th</sup> of July Fireworks Program
- Support Onion Shed repairs
- Support Flagpole Lighting
- Support Flagpoles near Monument area on Farmersville Parkway

### Long-Term Goals

- Support the economic development and restoration of downtown, with continued financial support of the Main Street Program.
- Support process of historical recognition for the historic business district.
- Support marketing efforts connected with marketing Farmersville in joint venture with Farmersville Economic Development Corporation, and the Chamber of Commerce.
- Encourage and support collaborative efforts and long range planning with the community, City Council, 4A, Main Street Program, Chamber of Commerce, Collin College, Parks Board, and FISD.
- Encourage and support citizen leadership training and volunteer development.
- Support Collin College scholarship program and local campus development.
- Support Farmersville Chamber through sponsorship of annual banquet.
- Assist in development of community recreational and cultural events, resources, museums, and facilities, as well as continued support and improvement of parks and recreation program and structures, and streetscape improvements.
- Support 4B administrative needs.

# City of Farmersville

## Salary Allocation Summary

### Budget Year 2016

City of Farmersville 2016 Budget proposed 36 full-time employees. Below is a summary where each employee is allocated by fund, department, and percentage of salary.

Employee	Fund	Department	Percentage of Salary
City Manager	General Fund	Administration	15%
	General Fund	Street Dept.	15%
	General Fund	Property & Bld.	10%
	Water Fund	Administration	25%
	Wastewater Fund	Administration	15%
	Electric Fund	Administration	20%
Assistant to City Mgr.	General Fund	Administration	15%
	General Fund	Street Dept.	15%
	General Fund	Property & Bld.	10%
	Water Fund	Administration	25%
	Wastewater Fund	Administration	15%
	Electric Fund	Administration	20%
Utility Billing Clerk	General Fund	Administration	15%
	General Fund	Street Dept.	15%
	General Fund	Property & Bld.	10%
	Water Fund	Administration	25%
	Wastewater Fund	Administration	15%
	Electric Fund	Administration	20%
City Secretary	General Fund	Administration	100%
Finance Director	General Fund	Administration	100%
Main Street Director	General Fund	Administration	100%
Court Clerk	General Fund	Court Dept.	100%
Warrant Officer	General Fund	Court Dept.	100%
Head Librarian	General Fund	Library Dept.	100%
(2) Librarian	General Fund	Library Dept.	100%
Chief of Police	General Fund	Police Dept	100%
(2) Sergeants	General Fund	Police Dept	100%
(6) Patrol Officer	General Fund	Police Dept	100%
(2) Code Enforcement	General Fund	Police Dept	100%
Administrative Assist.	General Fund	Police Dept	100%

## City of Farmersville Salary Allocation Summary Budget Year 2016

Fire Chief	General Fund	Fire Dept	100%
Fireman	General Fund	Fire Dept	100%
Electric Foreman	Electric Fund	Electric Dept	100%
Lineman (3) employees	Electric Fund	Electric Dept	100%
Public Works Laborer (3) employees	Water Fund	Water Dept	55%
	Wastewater Fund	Wastewater Dept	45%
Public Works Laborer (1) employee	General Fund	Streets Dept	20%
	General Fund	Parks Dept	50%
	Wastewater Fund	Wastewater Dept	30%
Public Works Laborer (2) employees	Wastewater Fund	Wastewater Dept	30%
	General Fund	Parks Dept	25%
	General Fund	Property & Bld.	20%
	General Fund	Street Dept	25%
Public Works Laborer (1) employee	Wastewater Fund	Wastewater Dept	30%
	General Fund	Parks Dept	25%
	General Fund	Street Dept	45%

**CITY OF FARMERSVILLE  
ORDINANCE #O-2015-0908-001**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FARMERSVILLE, TEXAS, ADOPTING AND APPROVING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015 AND ENDING SEPTEMBER 30, 2016; PROVIDING FOR INTRA AND DEPARTMENTAL FUND TRANSFERS; AMENDING AND ADOPTING THE REVISED FISCAL YEAR 2014-2015 BUDGET; REPEALING CONFLICTING ORDINANCES; PROVIDING A SAVINGS AND SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City of Farmersville, Texas is a Type A General – Law Municipality located in Collin County, created in accordance with the provisions of Chapter 6 of the Local Government Code, and operating pursuant to the enabling legislation of the State of Texas; and

**WHEREAS**, the City Manager has caused to be filed with the City Secretary a budget to cover all proposed expenditures of the government of the City for the fiscal year beginning October 1, 2015, and ending September 30, 2016; and

**WHEREAS**, the budget shows, as definitely as possible, each of the various projects for which appropriations are made in the budget and the estimated amount of money carried in the budget for each such project; and

**WHEREAS**, the budget has been available for inspection by any taxpayer; and

**WHEREAS**, the budget, appended hereto as Exhibit A and Exhibit B, was duly presented to the City Council by the City Manager and a public hearing was ordered by the City Council; and

**WHEREAS**, notice of public hearing on the budget, stating the date, time, place, and subject matter of said public hearing was given as required by the laws of the State of Texas; and

**WHEREAS**, said public hearing was held according to said notice, and all those wishing to speak on the budget were heard; and

**WHEREAS**, the City Council has studied said budget and listened to the comments of the taxpayers at the public hearing held, and therefore has determined that the budget attached hereto is in the best interest of the City of Farmersville.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FARMERSVILLE, TEXAS AS FOLLOWS:**

**SECTION I:** That the attached Budget presented by the City Manager and as amended at the City Council Budget Workshop be approved in all respects and adopted as the

City's Budget for the fiscal year 2015-2016, and there is hereby appropriated from the funds indicated and for such purposes, respectively, such sums of money for such projects, operations, activities, purchases, and other expenditures as proposed in the attached budget.

**SECTION II:** That the 2015-2016 Annual Budget is appropriated as follows:

	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>BALANCE</u>
GENERAL FUND	\$3,038,809	\$3,201,092	<\$162,283>
INTEREST & SINKING FUND	\$757,184	\$757,184	-0-
REFUSE FUND	\$445,727	\$445,727	-0-
WATER/WASTE- WATER FUND	\$2,030,553	\$2,161,018	<\$130,465>
ELECTRIC FUND	\$4,041,735	\$4,041,735	-0-
FUND BALANCE	\$292,748	-0-	\$292,748
<b>TOTAL</b>	<b>\$10,606,756</b>	<b>\$10,606,756</b>	<b>-0-</b>

**SECTION III:** That the Revised 2014-2015 Annual Budget is appropriated as follows:

	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>BALANCE</u>
GENERAL FUND	\$3,143,280	\$3,213,799	<\$70,519>
INTEREST & SINKING FUND	\$512,018	\$510,615	\$1,403
REFUSE FUND	\$445,727	\$445,727	\$
WATER/WASTE- WATER FUND	\$1,974,092	\$2,000,913	<\$26,821>
ELECTRIC FUND	\$4,232,203	\$4,231,001	\$1,202
FUND BALANCE	\$94,735	-0-	\$94,735
<b>TOTAL</b>	<b>\$10,402,055</b>	<b>\$10,402,055</b>	<b>-0-</b>

**SECTION IV:** That the City Manager is authorized to invest any funds not needed for current use, whether operating or bond funds, in accordance with the City's Investment Policy.

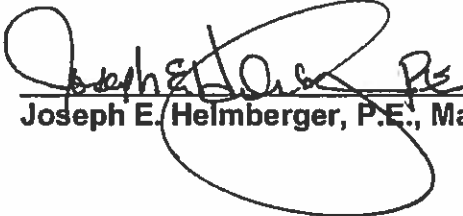
**SECTION V:** That the City Manager be and is hereby authorized to make intra-departmental transfers during the fiscal year as become necessary in order to avoid over expenditure of particular accounts.

**SECTION VI:** This Ordinance shall be in full force and effect from and after its final adoption. Any and all ordinances in conflict herewith are hereby repealed to the extent of the conflict.

**SECTION VII:** If any section, paragraph, sentence, clause, phrase, or word in this Ordinance, or application thereof by any persons or circumstances is held invalid in any Court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this Ordinance; and the City Council hereby declares it would have passed such remaining portions of the ordinance despite such invalidity, which remaining portions shall remain in full force and effect.

**PASSED AND APPROVED BY ORDER OF THE CITY COUNCIL OF THE CITY OF FARMERSVILLE, TEXAS THE 8<sup>th</sup> DAY OF SEPTEMBER, 2015.**

**APPROVED:**

  
Joseph E. Helmberger, P.E., Mayor

**ATTEST:**

  
\_\_\_\_\_  
Edie Sims, City Secretary



CITY OF FARMERSVILLE

EXHIBIT A

GOVERNMENTAL FUNDS	FY 2014-2015 REVISED				
	PROJECTED BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	INTERFUND TRANSFERS IN (OUT)	PROPOSED ENDING FUND BALANCE
General Fund	\$ 1,016,700	\$ 1,779,180	\$ 3,213,799	\$ 1,228,712	\$ 604,886
Fund Balance Amendments	\$ (205,907)				
Special Revenue Funds					
Court Technology Fund	\$ 10,839	\$ 11,227	\$ 3,300		\$ 18,766
Court Security Fund	\$ 4,783	\$ 2,550	\$ 2,500		\$ 4,833
Police Seizure Fund					\$ 2,300
Special Projects Fund	\$ 133,818				\$ 133,818
CC Child Special Revenue	\$ 17,066	\$ 3,077	\$ -		\$ 20,143
Debt Service Fund	\$ 82,132	\$ 512,018	\$ 510,615		\$ 83,535
Capital Projects Funds 2012 Bond Fund	\$ 1,301,576	\$ 300	\$ 1,155,900		\$ 145,976
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 2,361,007</b>	<b>\$ 2,308,352</b>	<b>\$ 4,886,114</b>	<b>\$ 1,228,712</b>	<b>\$ 1,014,257</b>

PROPRIETARY FUNDS	FY 2014-2015 REVISED				
	PROJECTED BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	INTERFUND TRANSFERS IN (OUT)	PROPOSED ENDING FUND BALANCE
Enterprise Funds					
Water Fund	\$ 591,936	\$ 965,945	\$ 1,077,874	\$ (121,874)	\$ 358,133
Wastewater Fund	\$ 752,952	\$ 908,430	\$ 656,564	\$ (144,601)	\$ 860,217
Refuse Fund	\$ 127,766	\$ 445,727	\$ 351,855	\$ (75,100)	\$ 146,538
Electric Fund	\$ 631,105	\$ 3,830,568	\$ 3,343,864	\$ (887,137)	\$ 230,672
Equipment Replacement Fund	\$ 5,322				\$ 5,322
<b>TOTAL PROPRIETARY FUNDS</b>	<b>2,109,081</b>	<b>6,150,670</b>	<b>5,430,157</b>	<b>(1,228,712)</b>	<b>1,600,882</b>

CITY OF FARMERSVILLE

EXHIBIT B

FY 2015-2016 PROPOSED

GOVERNMENTAL FUNDS	PROJECTED BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	INTERFUND TRANSFERS IN (OUT)	PROPOSED ENDING FUND BALANCE
<b>General Fund</b>	\$ 604,886	\$ 1,649,849	\$ 3,201,092	\$ 1,388,960	\$ 442,603
Fund Balance Amendments					
Special Revenue Funds					
Court Technology Fund	\$ 18,766	\$ 3,500	\$ 3,500		\$ 18,766
Court Security Fund	\$ 4,833	\$ 2,500	\$ 2,500		\$ 4,833
Police Seizure Fund	\$ 2,300				\$ 2,300
Special Projects Fund	\$ 133,818				\$ 133,818
CC Child Special Revenue	\$ 20,143	\$ 3,300			\$ 23,443
Debt Service Fund	\$ 83,535	\$ 757,184	\$ 757,184		\$ 83,535
Capital Projects Funds					
2012 Bond Fund	\$ 145,976	\$ 2,975,000	\$ 3,120,976		\$ -
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 1,014,257</b>	<b>\$ 5,391,333</b>	<b>\$ 7,085,252</b>	<b>\$ 1,388,960</b>	<b>\$ 709,298</b>

FY 2015-2016 PROPOSED

PROPRIETARY FUNDS	PROJECTED BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	INTERFUND TRANSFERS IN (OUT)	PROPOSED ENDING FUND BALANCE
<b>Enterprise Funds</b>					
Water Fund	\$ 358,133	\$ 1,067,403	\$ 1,075,994	\$ (121,874)	\$ 227,668
Wastewater Fund	\$ 860,217	\$ 963,150	\$ 710,370	\$ (252,780)	\$ 860,217
Refuse Fund	\$ 146,538	\$ 445,727	\$ 351,855	\$ (75,100)	\$ 165,310
Electric Fund	\$ 230,672	\$ 4,041,735	\$ 3,102,529	\$ (939,206)	\$ 230,672
Equipment Replacement Fund	\$ 5,322				\$ 5,322
<b>TOTAL PROPRIETARY FUNDS</b>	<b>1,600,882</b>	<b>6,518,015</b>	<b>5,240,748</b>	<b>(1,388,960)</b>	<b>1,489,189</b>

# NOTICE OF 2015 TAX YEAR PROPOSED PROPERTY TAX RATE FOR CITY OF FARMERSVILLE

A tax rate of \$0.859000 per \$100 valuation has been proposed for adoption by the governing body of City of Farmersville. This rate exceeds the lower of the effective or rollback tax rate, and state law requires that two public hearings be held by the governing body before adopting the proposed tax rate.

PROPOSED TAX RATE	\$0.859000 per \$100
PRECEDING YEAR'S TAX RATE	\$0.785736 per \$100
EFFECTIVE TAX RATE	\$0.785903 per \$100
ROLLBACK TAX RATE	\$0.976437 per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for City of Farmersville from the same properties in both the 2014 tax year and the 2015 tax year.

The rollback tax rate is the highest tax rate that City of Farmersville may adopt before voters are entitled to petition for an election to limit the rate that may be approved to the rollback rate.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS FOLLOWS:

$$\text{property tax amount} = (\text{rate}) \times (\text{taxable value of your property}) / 100$$

For assistance or detailed information about tax calculations, please contact:

Kenneth L. Maun  
Tax Assessor Collector  
2300 Bloomdale Road  
McKinney, TX 75071  
972-547-5020  
kmaun@collincountytx.gov  
www.farmersvilletx.com

You are urged to attend and express your views at the following public hearings on the proposed tax rate:

First Hearing: August 25, 2015 at 6:00 p.m at City Hall Council Chambers, 205 S. Main, Farmersville, TX 75442.

Second Hearing: September 1, 2015 at 6:00 p.m at City Hall Council Chambers, 205 S. Main, Farmersville, TX 75442.

**2015 CERTIFIED TOTALS**

**CFC - FARMERSVILLE CITY**  
ARB Approved Totals

Property Count: 1,988

7/23/2015 9:15:28AM

Land		Value					
Homesite:		26,251,402					
Non Homesite:		33,416,413					
Ag Market:		9,280,325					
Timber Market:		0		<b>Total Land</b>	(+)	<b>68,948,140</b>	
Improvement		Value					
Homesite:		68,312,756					
Non Homesite:		67,926,301		<b>Total Improvements</b>	(+)	<b>136,239,057</b>	
Non Real		Count	Value				
Personal Property:		265	32,183,593				
Mineral Property:		0	0				
Autos:		0	0	<b>Total Non Real</b>	(+)	<b>32,183,593</b>	
				<b>Market Value</b>	=	<b>237,370,790</b>	
Ag	Non Exempt	Exempt					
Total Productivity Market:	9,280,325	0					
Ag Use:	70,460	0		<b>Productivity Loss</b>	(-)	<b>9,209,865</b>	
Timber Use:	0	0		<b>Appraised Value</b>	=	<b>228,160,925</b>	
Productivity Loss:	9,209,865	0					
				<b>Homestead Cap</b>	(-)	<b>1,483,168</b>	
				<b>Assessed Value</b>	=	<b>226,677,757</b>	
Exemption	Count	Local	State	Total			
DP	42	746,995	0	746,995			
DV1	4	0	34,000	34,000			
DV2	2	0	15,000	15,000			
DV2S	1	0	7,500	7,500			
DV3	2	0	12,000	12,000			
DV4	5	0	24,000	24,000			
DV4S	2	0	24,000	24,000			
DVHS	5	0	358,787	358,787			
EX-XG	3	0	131,634	131,634			
EX-XU	3	0	372,614	372,614			
EX-XV	209	0	49,062,373	49,062,373			
EX366	24	0	6,433	6,433			
FR	4	4,070,080	0	4,070,080			
LVE	11	452,574	0	452,574			
OV65	226	2,193,400	0	2,193,400			
OV65S	1	10,000	0	10,000			
PPV	1	19,975	0	19,975			
					<b>Total Exemptions</b>	(-)	<b>57,541,365</b>
					<b>Net Taxable</b>	=	<b>169,136,392</b>

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 1,328,965.52 = 169,136,392 \* (0.785736 / 100)



**2015 CERTIFIED TOTALS**

Property Count: 2,001

**CFC - FARMERSVILLE CITY**

Grand Totals

7/23/2015

9:15:28AM

Land		Value				
Homesite:		26,524,401				
Non Homesite:		33,463,311				
Ag Market:		9,280,325				
Timber Market:		0		<b>Total Land</b>	(+)	<b>69,268,037</b>
Improvement		Value				
Homesite:		69,119,047				
Non Homesite:		68,007,464		<b>Total Improvements</b>	(+)	<b>137,126,511</b>
Non Real		Count	Value			
Personal Property:		266	32,206,878			
Mineral Property:		0	0			
Autos:		0	0	<b>Total Non Real</b>	(+)	<b>32,206,878</b>
				<b>Market Value</b>	=	<b>238,601,426</b>
Ag	Non Exempt	Exempt				
Total Productivity Market:	9,280,325	0				
Ag Use:	70,460	0		<b>Productivity Loss</b>	(-)	<b>9,209,865</b>
Timber Use:	0	0		<b>Appraised Value</b>	=	<b>229,391,561</b>
Productivity Loss:	9,209,865	0				
				<b>Homestead Cap</b>	(-)	<b>1,486,978</b>
				<b>Assessed Value</b>	=	<b>227,904,583</b>
Exemption	Count	Local	State	Total		
DP	42	746,995	0	746,995		
DV1	4	0	34,000	34,000		
DV2	2	0	15,000	15,000		
DV2S	1	0	7,500	7,500		
DV3	2	0	12,000	12,000		
DV4	5	0	24,000	24,000		
DV4S	2	0	24,000	24,000		
DVHS	5	0	358,787	358,787		
EX-XG	3	0	131,634	131,634		
EX-XU	3	0	372,614	372,614		
EX-XV	209	0	49,062,373	49,062,373		
EX366	24	0	6,433	6,433		
FR	4	4,070,080	0	4,070,080		
LVE	11	452,574	0	452,574		
OV65	227	2,203,400	0	2,203,400		
OV65S	1	10,000	0	10,000		
PPV	1	19,975	0	19,975	<b>Total Exemptions</b>	(-)
					<b>Net Taxable</b>	=
						<b>170,353,218</b>

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)

1,338,526.56 = 170,353,218 \* (0.785736 / 100)

**2015 CERTIFIED TOTALS**

Property Count: 1,988

CFC - FARMERSVILLE CITY  
ARB Approved Totals

7/23/2015

9:15:38AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value Market	Market Value
A	Single-Family Residential	1,043		\$796,241	\$92,053,639
B	Multi-Family Residential	17		\$0	\$2,301,393
C1	Vacant Lots and Tracts	214		\$0	\$8,799,885
D1	Qualified Open-Space Land	42	621.6364	\$0	\$9,280,325
D2	Improvements on Qualified Open-Space Lan	7		\$0	\$54,759
E	Rural Land, Non Qualified Open-Space Land,	29		\$0	\$3,268,921
F1	Commercial Real Property	104		\$742,331	\$25,170,743
F2	Industrial and Manufacturing Real Property	48		\$27,600	\$13,983,422
J2	Gas Distribution Systems	2		\$0	\$621,593
J3	Electric Companies and Co-Ops	3		\$0	\$237,114
J4	Telephone Companies and Co-Ops	11		\$0	\$1,267,126
J5	Railroads	5		\$0	\$585,902
J6	Pipelines	2		\$0	\$13,869
J7	Cable Television Companies	3		\$0	\$466,794
L1	Commercial Personal Property	209		\$0	\$18,930,347
L2	Industrial and Manufacturing Personal Properl	4		\$0	\$8,517,989
M1	Tangible Personal Mobile Homes	17		\$971	\$54,692
O	Residential Real Property Inventory	12		\$285,012	\$558,537
S	Special Personal Property Inventory	4		\$0	\$1,158,137
X	Totally Exempt Property	251		\$1,294,263	\$50,045,603
	<b>Totals</b>		621.6364	\$3,146,418	\$237,370,790

**2015 CERTIFIED TOTALS**

Property Count: 13

CFC - FARMERSVILLE CITY  
Under ARB Review Totals

7/23/2015

9:15:38AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value Market	Market Value
A	Single-Family Residential	11		\$0	\$1,110,552
F1	Commercial Real Property	1		\$0	\$96,799
J3	Electric Companies and Co-Ops	1		\$0	\$23,285
	<b>Totals</b>		0.0000	\$0	\$1,230,636

**2015 CERTIFIED TOTALS**

Property Count: 2,001

CFC - FARMERSVILLE CITY  
Grand Totals

7/23/2015

9:15:38AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value Market	Market Value
A	Single-Family Residential	1,054		\$796,241	\$93,164,191
B	Multi-Family Residential	17		\$0	\$2,301,393
C1	Vacant Lots and Tracts	214		\$0	\$8,799,885
D1	Qualified Open-Space Land	42	621.6364	\$0	\$9,280,325
D2	Improvements on Qualified Open-Space Lan	7		\$0	\$54,759
E	Rural Land, Non Qualified Open-Space Land,	29		\$0	\$3,268,921
F1	Commercial Real Property	105		\$742,331	\$25,267,542
F2	Industrial and Manufacturing Real Property	48		\$27,600	\$13,983,422
J2	Gas Distribution Systems	2		\$0	\$621,593
J3	Electric Companies and Co-Ops	4		\$0	\$260,399
J4	Telephone Companies and Co-Ops	11		\$0	\$1,267,126
J5	Railroads	5		\$0	\$585,902
J6	Pipelines	2		\$0	\$13,869
J7	Cable Television Companies	3		\$0	\$466,794
L1	Commercial Personal Property	209		\$0	\$18,930,347
L2	Industrial and Manufacturing Personal Propert	4		\$0	\$8,517,989
M1	Tangible Personal Mobile Homes	17		\$971	\$54,692
O	Residential Real Property Inventory	12		\$285,012	\$558,537
S	Special Personal Property Inventory	4		\$0	\$1,158,137
X	Totally Exempt Property	251		\$1,294,263	\$50,045,603
	<b>Totals</b>		621.6364	\$3,146,418	\$238,601,426

**2015 CERTIFIED TOTALS**

Property Count: 2,001

CFC - FARMERSVILLE CITY  
Effective Rate Assumption

7/23/2015

9:15:38AM

**New Value**

TOTAL NEW VALUE MARKET:	\$3,146,418
TOTAL NEW VALUE TAXABLE:	\$1,852,155

**New Exemptions**

Exemption	Description	Count		
EX-XG	11.184 Primarily performing charitable functio	3	2014 Market Value	\$134,887
EX-XV	Other Exemptions (including public, religious, c	5	2014 Market Value	\$71,300
EX366	House Bill 366 - Under \$500	13	2014 Market Value	\$4,000
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$210,187</b>

Exemption	Description	Count	Exemption Amount
OV65	Over-65	7	\$65,000
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>			<b>\$65,000</b>
<b>TOTAL EXEMPTIONS VALUE LOSS</b>			<b>\$275,187</b>

**New Ag / Timber Exemptions****New Annexations****New Deannexations****Average Homestead Value****Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
610	\$101,044	\$2,425	\$98,619

**Category A Only**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
605	\$100,744	\$2,441	\$98,303

**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
13	\$1,230,636.00	\$1,112,404



**KENNETH L. MAUN**  
**TAX ASSESSOR COLLECTOR**  
**COLLIN COUNTY**  
2300 Bloomdale Road, Suite 2366  
P.O. Box 8006  
McKinney, TX 75070-8006  
(972) 547-5020  
Fax: (214) 491-4808  
Email: [kmaun@collincountytx.gov](mailto:kmaun@collincountytx.gov)

September 29, 2015

Joe Helmberger, Mayor  
City of Farmersville  
205 S. Main Street  
Farmersville, TX 75442

Dear Mayor Helmberger,

Attached is the 2015 Tax Roll Summary for City of Farmersville.

Submission of the 2015 Tax Roll to your governing body for approval, in accordance with *Texas Property Tax Code*, Section 26.09, will constitute the 2015 Tax Roll for City of Farmersville.

Please provide my office a copy of your ordinance approving the Tax Roll at your earliest convenience. While this is a formality in the Texas Property Tax Code, we do want to fulfill the requirements of the law and do appreciate your cooperation.

If you have any questions, please contact me.

Sincerely,

Kenneth L. Maun  
Tax Assessor Collector

Enclosure

cc: Ben White  
Daphne Hamlin  
Edie Sims ✓

## 2015 TAX ROLL SUMMARY

107  
11 - FARMERSVILLE CITY

	Amount	Count
NUMBER OF ACCOUNTS		1,988
MARKET VALUES		
ROLLCODE: MOBILE HOME		
Improvement	\$48,423	
ROLLCODE: PERSONAL		
Land	\$0	
Personal	\$32,183,593	
ROLLCODE: REAL		
Agriculture	\$9,209,865	
Improvement	\$68,264,333	
Improvement Non-Home Site	\$67,926,301	
Land	\$26,251,402	
Land Ag Land	\$70,460	
Land Non-Home Site	\$33,416,413	
<b>TOTAL MARKET VALUE</b>	<b>\$237,370,790</b>	
DEFERRALS		
Ag	\$9,209,865	42
<b>TOTAL DEFERRALS</b>	<b>\$9,209,865</b>	
EXEMPTIONS		
Absolute Exemption , XG , XG	\$131,634	3
Autos , XO , PPV , XO , PPV	\$472,549	12
Cap Adjustment , XT , XT	\$1,483,168	151
Disabled	\$746,995	38
Disabled Veteran	\$475,287	17
Freeport	\$4,070,080	4
Miscellaneous , XV , XV	\$49,062,373	209
Nominal Value	\$6,433	24
Other, XF, XH, XU , XF, XH, XU, XF, XH, XU	\$372,614	3
Over 65	\$2,203,400	225
<b>TOTAL EXEMPTIONS</b>	<b>\$59,024,533</b>	
<b>GRAND TOTAL FOR DEFERRALS AND EXEMPTIONS</b>	<b>\$68,234,398</b>	
<b>TOTAL MARKET VALUE</b>	<b>\$237,370,790</b>	
<b>TAXABLE VALUE</b>	<b>\$169,136,392</b>	
<b>TAX RATE</b>	<b>0.859</b>	
ROLLCODE: MOBILE HOME		
Levy	\$415.92	15
ROLLCODE: PERSONAL		
Levy	\$236,586.65	265
ROLLCODE: REAL		
Levy	\$1,215,878.91	1,708
<b>TOTAL LEVY</b>	<b>\$1,452,881.48</b>	
<b>LEVY LOST DUE TO FROZEN</b>	<b>\$0.00</b>	
<b>OTHER LOST LEVY</b>	<b>\$0.00</b>	
<b>TOTAL LOST LEVY</b>	<b>\$0.00</b>	

## 2015 TAX ROLL SUMMARY

107  
11 - FARMERSVILLE CITY

## Calculation Analysis

	Calc Levy	- Tax Amount	=	Diff.	Market Value	Exemption	Taxable Value
Frozen	0.00	0.00		0.00	0	0	0
DV100 (Excl. Frozen)	0.00	0.00		0.00	359,539	358,787	752
Prorated (Excl. Frozen)	0.00	0.00		0.00	0	0	0
Other	1,452,881.48	1,452,881.48		0.00	237,011,251	67,875,611	169,135,640
<b>Total</b>	<b>1,452,881.48</b>	<b>1,452,881.48</b>		<b>0.00</b>	<b>237,370,790</b>	<b>68,234,398</b>	<b>169,136,392</b>
DV100 (Incl. Frozen)	0.00	0.00		0.00	0	0	0
Prorated (Incl. Frozen)	0.00	0.00		0.00	0	0	0