THE CITY OF EASTLAND

PRESENTATION OF THE ANNUAL BUDGET
FISCAL YEAR 2017 – 2018

THE CITY OF EASTLAND
STATEMENT OF PURPOSE

The City of Eastland operates under a Commission/City Manager form of Municipal Government and in accordance with provisions outlined within the City Charter. The City Commission adopts Ordinances, passes Resolutions, and approves all budgets as submitted by the City Manager. The City Commission is also responsible for the appointment of the City Manager and the establishment of all city policies. The City Manager is responsible to the City Commission and he is also responsible for managing all of the day-to-day activities of the City of Eastland.

The Chairman of the Commission and four Commissioners make up a five member City Commission of which all are elected at large and on a non-partisan basis for two year staggered terms.

The City Commission meets in regular session on the third Monday of each month in the Commission Chambers at the City Hall. The Citizens of Eastland are encouraged to attend meetings and to participate in the operation of City Government.

The City Commission operates the City in a manner designed to be consistent with the best interests of the Citizens of Eastland and they also attempt to provide the highest level of quality Municipal Services within the framework of available funds. The City Commission is also willing to consider providing any service for which the Citizens of Eastland are willing to pay.

COMMISSIONER RICHARD ROSSANDER **COMMISSIONER JOHN BIRD**

CHAIRMAN OF THE CITY COMMISSION
LARRY VERNON

COMMISSIONER ZAC DARR **COMMISSIONER FRANK SAYLORS**

CHAIRMAN OF THE BOARD
LARRY VERNON

COMMISSIONER______________________________RICHARD ROSSANDER
COMMISSIONER______________________________JOHN BIRD
COMMISSIONER______________________________ZAC DARR
COMMISSIONER______________________________FRANK SAYLORS

DEPARTMENTS

CITY MANAGER……………………………………………………RON DUNCAN
CITY SECRETARY…………………………………………………SHIRLEY STUART
DIRECTOR OF FINANCE……………………………………………LESLIE ZANDER
ADMINISTRATIVE ASSISTANT……………………………………MELISSA COOK
DIRECTOR OF PUBLIC WORKS………………………………BOBBY JACOBY
CHIEF OF POLICE………………………………………………DAVID HULLUM
MUNICIPAL COURT JUDGE……………………………………PAMELA CHANEY
DEPUTY COURT CLERK……………………………………………DENA WITHERS
FIRE CHIEF…………………………………………………………PHILLIP ARTHER
STATION CAPTAIN………………………………………………DAVID BRANCH

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City of
EASTLAND

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August 2, 2017

Eastland City Commission
City Hall
Eastland, Texas 76448

Dear Commissioners,

It is my pleasure to present you the recommended annual budget for the City of Eastland for Fiscal Year 2017-2018. This is the fourth annual budget I have had the honor to prepare for the city. I hope this summary will assist you in your deliberations.

No two budget cycles are the same. This is a particularly tight budget, but should be sufficient to meet the needs of the City of Eastland. Unlike our previous budgets, this budget presenting difficult decisions to substantially raise water and sewer rates. While I find raising rates to these levels distasteful, our rising operating costs, as well as the pending 2017 Certificate of Obligation for Wastewater Improvements forced us to make these recommendations.

GENERAL FUND OVERVIEW

The General Fund is comprised of a rather broad base, including;

- Property Tax
- Delinquent Tax/Penalty
- Franchise Tax
- Sales Tax
- Intergovernmental Transfers
- Charges for Services
- Fines and Fees
- Other Revenue
- Transfers From Other Funds

It is prudent to continue to apply a conservative revenue estimates for the General Fund. We recently received our firm tax revenue numbers from the Eastland County Appraisal District. Our sales tax revenue, while up and down from month to month remains strong. We have experienced an across the board improvement in FY 2016-17, which should see sales tax return to FY 2013-2014 levels. We anticipate with expected new business in the coming year, this trend to continue and our sales taxes to exceed FY 2014-15. We remain hopeful the sales tax and economic picture will improve and the oil and oil services industries will return to full production.

The current property tax reappraisal remains difficult to explain to our residents. Based on this year's figures, our tax base rose by nearly $4,000,000 and our Effective Tax Rate shifted slightly downward. This modest increase grants us a little flexibility to select a Tax Rate which meets our needs, helps fund the capital requests and provides a small increase for Maintenance and Operations. While the calculated effective tax rate is .560162, it will raise $952,638 we required last year. Based on the improved figures and our budget requirements, we could just break even at the ETR. However, we must also make maintenance and operations adjustments in order to keep up with the higher cost of government operation.

Overall, the adjusted value of all property in The City increased from $175,536,750 last year, to $178.917,640, an increase of adjusted value of 1.34%, causing the "effective tax rate" to increase from .539335 in 2016 to .560162 for this year. The "effective tax rate" applied to the overall property valuation, will raise the same amount of revenue.

The proposed 2017-2018 budget is based on a proposed Ad Valorum Tax rate of .58591.

The two most commonly posed questions we receive regarding the property reappraisals are;

1. *Will The City increase the amount of funds raised from property tax from its citizens for the coming year?*

   If you adopt the proposal before you, the answer is "YES," $ 46,067.

2. *Will I have to pay more property tax to The City than I did last year?*

   Based on the overall taxable value, as well as the proposed tax rate the answer is yes. Most appraisals, are equal or higher than last year, and with the increase in overall adjusted property value, even at the effective rate, our residents would experience a property tax increase, except for those residents who are eligible for the "over 65" Property Tax Cap.

The bottom line is we must make slight adjustments to meet our obligations, while keeping the cost of our services as low as possible.

General Fund "Sidebar" Information

Several points are important to emphasize regarding The City's General Fund and its property taxes.

- Many Eastland citizens don't know about the property tax relief the City Commission has granted to its citizens 65 years of age and above. In 2006, the Eastland City Commission enacted a policy that froze the *dollar amount* of taxes on a property owned by anyone who reaches 65 years of age and properly applies for the tax relief. The amount of "forgone property taxes" for the coming year via capping the senior citizens property tax totals \$112,208. The City of Eastland and The Eastland School District are the only taxing entities of the four within the city boundaries to grant this tax relief.

- It is also important to know that almost \$846,340 or over 24% of the General Fund is earmarked for purposes other than operating city departments. For example, the Eastland Economic Development Inc. is the recipient of one-third of the City's Sales Tax Revenue.

- Our reserves remain an area of concern. Our reserves in the Water and Sewer Enterprise Fund remain low. Therefore in this budget no reserves are committed against any planned expenditures. We plan to restore reserves in the coming years since we have invested significant revenue in Water and Sewer infrastructure improvements and this should reduce pressure on our operating funds in the near future.

- If you see changes in the budget which require additional funding, the following information might be helpful. The effective tax rate, as stated earlier, is 0.560162. The "Roll Back Rate" is 0.603031, or the maximum rate that can be implemented without potentially triggering an election. This is slightly over four points above the effective tax rate. Each increase of a "penny" (i.e. a point), would raise \$ 17,891. In other words, should you choose to do so, you can adjust the tax rate to raise an additional \$ 76,700 beyond the ETR without the potential of triggering a petition drive to hold an election to ratify or reject the tax rate decision. Recommending going to the Rollback rate would be a hard decision. However, we believe by increasing our tax rate by 1.5 cents from .57091 to the proposed rate of .58591, we will meet all our requirements, while not drifting anywhere close to the rollback rate. The new rate of .58591 will raise \$23,437 more than the current tax rate, and \$46,667 more than the ETR, it will be sufficient to meet requirements.

Administration Highlights

- This year's budget includes a 3% salary cost of living increase for our employees. Based on our Budget Workshop, we also provided the changes to adjust police and fireman's pay, as well as provide step increases to several Water and Sewer personnel. However, should our expenses increase beyond anticipated levels in the budget process, with no offsetting revenues; this increase may go to zero.

- The funding for the "pass through entities" such as the Crisis Center, Library, Senior Services, and the Historic Preservation Board remain flat. The Youth Sports Advisory Board has been dormant for some time, but its budget remains intact. I am pleased to report there seems to be renewed interest in Youth Sports and I am hopeful the Youth Sports Board will experience resurgence.

- Hotel/Motel Tax revenue remains steady and for this budget, is predicted to remain positive for the coming year. The funding of pass through agencies receiving Hotel/Motel

Tax funding for the Chamber of Commerce remains the same as 2016-2017. The Eastland Community Foundation and Eastland Fine Arts remain unchanged as well. Special Events is funded at $16,000 and Special Projects, which includes historic preservation, is funded at $87,490. This funding has proved vital in reviving our Courthouse Square and making badly needed repairs at the Majestic Theatre and other important structures.

- Our change to the new high deductible Health Insurance Plan has been an apparent success. We were able to make many adjustments using savings determined based on our health insurance experience this year. We did underfund the Benefit Card, and made adjustments through a 10% increase. The plan continues to allow our employees access to high quality health care and our costs remain below previous years.

- The EMS Cooperative contribution rate for Ambulance Support for the cities of Cisco and Eastland remain at $65,000. Eastland County's share remains at $80,000. We anticipate no subsidy contribution changes for FY 2017-2018.

- While Fuel costs remain a potential wild card, we believe our costs will remain stable for the coming year. However, fuel is subject to continued volatility due to supply constraints and continuing wars in the Middle East, as well as lack of progress in expanding availability of fuel products. We are taking risks in this area.

Municipal Court

- The Municipal Court continues to improve. Dena Withers is doing a solid job managing our court. Additionally, our continuing focus on enforcement, as well as Warrant Sync Program has enabled us to get our Warrant Backlog to a manageable level. Based on our law enforcement and continuing improvements in our Municipal Court, I remain confident in our projected revenue increase for this budget.

Police Department

- The city lost grant funding for the School Resource Officer for FY 2017-2018. Therefore the share for the EISD and City will increase to $ 28,578 this year. We believe funding should be restored in FY 2018-2019 and this should only be a one year problem.

- Funding for the part-time animal control officer will continue at present levels. While I support the need for another full time ACO, I cannot justify it in the face of other priority requests. The proposed budget continues funding for one full-time and one part-time (twenty-eight hours per week) animal control officer. Our new animal shelter gives us an outstanding facility to keep our animal control keep our animal problems in check.

- The Cooperative Dispatch Operation agreement remains the same for this budget year. I have budgeted our share to remain stable $57,568, which is divided 60/40 between Police and Fire Departments.

- Chief Hullum has requested a number of capital items. First, he requested a series of increases in pay for our patrol Officers to ensure our wage rates remain competitive with neighboring cities, as well as the Eastland County Sheriff's department. He also requested, funding for LED Lighting in the Garage ($720), Keypad locks in the Police offices ($630) and 2 new Ticket printers ($948). Based on your decisions at the last workshop, the draft budget includes funding for all of these items.

- **Texas Governor's Criminal Justice Division Grant.** The City anticipates no Governors Criminal Justice Division grants this year. Due to a lapse, SRO funding for this year will not be available. However, we will be applying in FY 2018-2019. The City and EISD share for this year will increase as a result. We will have a LEOSE Training Grant for ($1,164).

- **USDA Grant.** The Police Department has also requested a grant for two vehicles from the USDA: a Fire Command Vehicle ($ 45,203) and a Public Works Truck ($42,714). These are a 75/25 split with the City Match of $ 21,979.25 ($11,300.75 GF &$ 10,678.50 PW). Mayor Vernon signed the papers for this grant and the two vehicles will be funded. These matching funds are included in the budget. There are still funds available at USDA for this year. We are submitting an immediate grant request for another Police Vehicle, an upgrade package of the 2011 Tahoe, as well as Bunker Gear for the Fire Department. We estimate the grant request to be for approximately $ 81,163.90, with our match being $ 20,290.97.

Fire Department

- Based on our draft, Chief Arthur and Cpt. Branch made several recommendations, as well as capital requests. They requested focus on Bunker Gear Replacement, rather than purchase another Air Pack this year. They suggested several funding cuts and requested several items. The asked for another wage adjustment for the full-time firemen by applying the COL increase with step increases for the officers. Additionally, they requested Volunteer firemen Expense funding for ($30,000), Emergency Reporting Software (ERS) ($1,980), a Halligan Add-on to the ERS ($649), Inspect ER Add-on to the ERS ($240), 3 additional sets of Bunker Gear ($7,500) and a TNT Rescue Tool Repair ($850). Based on the last budget workshop, we funded everything except, we reduced the Volunteer Firefighter Expenses to $12,000 and we eliminated the Halligan Add-on for the ERS. The City contribution to the Eastland Volunteer Firefighters of $2,400 remains intact. Should our immediate USDA Grant request be approved, we will use the funds earmarked for the Bunker gear as match.

- The County's Commissioner's Court has once again funded the Eastland Volunteer Fire Department at $ 22,000.

Airport

- We will continue to use TxDOT Routine Airport Maintenance Program (RAMP) whenever possible to keep our operating costs for the Airport down. This includes the annual maintenance contracts for AWOS, as well as the Elevator Maintenance Agreement.

- We used Routine Airport Maintenance Program (RAMP) to do significant upgrades in the last two years, including PAPI Lights, LED Apron lighting, as well as the new Visiting Aircraft Hangar.

- We recently received approval to build the new 8 foot Game Fence at the Airport. Additionally, we received a confirmation letter on July 26, 2017 which approved $ 104,087 in match credit for projects. Additionally, we plan to get approval for an additional $ 50,000 based on additional documentation we are preparing for submittal.

Public Works

- The street repair line remains at $ 50,000 to ensure we have enough funding to do basic maintenance. The "street repair line" also includes priority sidewalk repairs. Due to manning shortages and water problems, we have not done any streets this year. However, we intend to complete limited street repairs in August and September. Much of our effort will be in high damage areas which we can repair quickly.

- Capital Requests. The Public Works Director had several recommendations. First, he requested we restore the WWTP to full time manning by added one more full-time WWTP Operator ($44,882). He also requested a ¾ -ton Pick-up Truck for the Water Department (Match ($10,679), which will be funded by the USDA Grant and funding is in this budget. He also requested a new Inspection Camera System (($16,050), and a Utility Bed ($8,700). Based on our last workshop, we funded everything on his list.

- The capital request does not include a line for repairing the lights at our Ball fields. While I am beginning to sound like a broken record, the lights do need renovation and we can't access Texas Parks and Wildlife Grants for other projects until the overhead wire issue is resolved. However, we are awaiting a new estimate. If the estimate looks doable, I will come forward with a new proposal.

- The Convenience Center remains an important service for the community and is operated by a part-time employee. I support the concept of making this a full-time position. However, we can ill afford another full-time position.

UTILITY FUND OVERVIEW

The Utility Fund is comprised of the following:

- Water, sewer and garbage service payments
- Water connection fees
- Sale of bulk water
- Water and sewer taps
- Other funds
- Transfer from Other Funds

It is also prudent we use a conservative revenue estimate for the Utility Fund. We have an adequate un-appropriated balance in the Utility Fund, but I recommend increasing the level over time, if and when the opportunity presents itself.

Administration

- The operations element of this budget is very straightforward. Several expenditure lines "match" General Fund items, since several overhead expenditures are split between the two funds. Examples are legal services and elections.

  The "3.40 Fund" continues to be an effective funding mechanism. It isn't actually "a fund", as you probably realize, but more a mechanism within the Utility Fund to annually track a part of the fund. Appropriating the projected annual intake for special projects will continue to afford a very useful mechanism to accomplish important utility objectives. This budget will include funding for rebuilding the last pump at the Eastland I-20 Pump Station, as well as projects such construction of sanitary sewer for new customers on Hwy 6S near I-20.

- **This draft includes an increase in Water and Sewer rates. Our Base Water Rates will increase by 15% to cover our added costs due to increases in rates from the ECWSD as well as the high operating costs associated with major repairs to our system. Sewer rates are increased by $ 19.93 per account/month to pay our debt service on the new WWTP.** All these increases are distasteful but necessary. Once we pay off our Automatic Meter reading system in 2018, we should be able to offer our Water Customers some relief next year.

  Inc reduced from $ 22.55 to $19.93 (8/16/17)

- **Miscellaneous fees and Permits.** The Updated Permits & Fees Schedule is included.

Sanitation: This draft also contains no increase in Garbage Collection Rates.

City Shop: This is a straight forward budget with no new capital items being requested.

SUMMARY

Indeed, this is a somewhat tight budget cycle. However, by taking advantage of our lower health care costs and keeping our AV Taxes at the same rate, we are able to fund all our major requirements, including important capital requests provided by our department heads. We are able to fund the 3% cost of living adjustment, the city portion of the new SRO in collaboration with EISD, provide an additional pay increase for our Police officers, full-time firemen and Water and Sewer Utility personnel. While our Water and Sewer rates are going up significantly, we are in the process of building a new WWTP, as well as State of the Art Water Treatment Plant through our Water District. With all of these changes, the City remains in a strong financial position to continue to deliver quality services to our citizens and guests.

The Utility Fund has been under considerable pressure the last two years due to extensive repairs in water and sewer infrastructure while our revenues lagged due to three years of heavy rains, with lower water consumption. We believe with the rate changes in place we will restore our reserves to proper working order and ensure we maintain a solid fiscal position for the future. The budget contemplates assuming a bit more debt that should cause no serious future problem. I believe this budget offers our citizens the services they deserve, while keeping the cost of government within acceptable limits.

Sincerely,

Ron Duncan
City Manager

Cc: Department Heads

August 2, 2017 (W/Chg 8/16/17)

MEMORANDUM FOR: Mayor and Commissioners

SUBJECT: FY 2017-2018 Water & Sewer Rates

I. Water

Our Current Water Rates have been inadequate to meet operating and debt service requirements. During analysis of our current Water rates, we found the rates did not meet our revenue target due to increased operating expenses, as well as water consumption not meeting our revenue objective. When we calculated the water rates based on the predicted water consumption based on the last three years, we were short. The results were even more striking when we added the expected 20% ECWSD rate increase to the equation. Additionally our rates failed to consider all the real debt service requirements associated with the Water and Sewer Enterprise Fund. It is time for a total relook at rate structure. When you look at the revenue page you will notice that the numbers in the boxes change compared to previous years. We decided to go back and look at all our revenue and expenditures and ensured we characterized them in a manner which took everything into account. We analyzed all debt service either directly tied to the City or passed through in billing form the ECWSD was accounted for we analyzed our requirements:

1. We reviewed all Water and Sewer Fund (200 Fund) accounts and reduced budgeted expenses where practical.
2. Recalculated the water rate increase: Correct error, higher ECWSD rate, revenue goal.

Lets look at our expenses first:

Total Water and Sewer Enterprise Fund Expenses:		**$4,002,005**
Depreciation:	- $234,547	
Sanitation:	- $584,094	
Sewer	- $863,016	
Service Charges and fees	- $112,132	
Garbage Proceeds City	- $132,000	
		$1,925,789
Water Revenue requirement:		**$ 2,076,216**

Assumptions used in our Calculations:

1. Our water rate calculations were based on the following:
   a. Average number of Water Accounts:
      Residential & Commercial Customers City 1685
      Residential & Commercial Water customers Outside City Limits (OCL) 112
   b. Water Supply Districts: Staff WSC, Carbon WSC, Westbound WSC, City of Olden
   c. Other outside Customer: EBAA Iron

2. Rate Increase objectives:
   a. Put most of rate increase in the base rate rather than usage. Unfortunately, our usage is too inconsistent due to weather changes to provide a predicatle revenue stream. Our Debt Service must be coved by base rates.
   b. Increase sewer rates to cover the new WWTP Debt Service.
   c. Correct revenue shortfall and account for ECSWD increase, pay all debt
3. Calculated the 15% increase in the Base Water rates. The Usage rates were increased by 10% as well.
4. Rate calculation:

Base Rate City	\$ 38.30 x 1685 x 12 months =	\$ 774,426
Base Rate OCL	\$ 42.62 x 112 x 12 months =	\$ 57,281
Usage > 2,000 gals City	\$ 4.98 x 165,487,800/1,000 =	\$ 824,129
	OCL: \$ 5.48 x 4,678,900/1,000 =	\$ 25,640
Water Districts	\$ 6.69 x 49,550,800/1,000 =	\$ 331,495
EBAA	\$ 5.99 x 10,558,500/1,000 =	\$ 63,245
	Total	**\$ 2,076,216**
Water Debt Service:		- \$ 636,510
	Water Revenue for Operations	**\$ 1,439,706**

Water Rate Comparison

Customer Type	Water 2015	Water 2017	Increase/Month	Inc/Year
City Base -2,000 gal	\$ 33.30	\$ 38.30	+\$ 5.00	+\$ 60.00
5,000 gals	\$ 46.86	\$ 53.24	+\$ 6.38	+\$ 76.56
10,000 gals	\$ 69.46	\$ 78.14	+\$ 8.68	\$ 104.16
OCL Base -2,000 gal	\$ 36.90	\$ 42.62	+\$ 5.72	+\$ \$68.64
5,000 gals	\$ 51.81	\$ 59.06	+\$ 7.25	+\$ 87.00
10,000 gals	\$ 76.66	\$ 86.46	+\$ 9.80	+\$ 117.60

II. **Sewer**

1. Our new CO 2017 TWDB WWTP Debt Service will be a total of \$ 368,351, which equivalent to our Debt Service maximum payment. Our Debt Service is based on 1540 customer accounts. When we divide the debt service by the number of customer accounts the results are as follows:

   \$ 368,351 ÷ 1540 ÷ 12 months = **\$ 19.93**

2. **Sewer Rates:** The staff recommends raising our Sewer base rate by **\$19.93** per account per month. This is the exact amount needed to pay our 2018 Debt Service for the CO 2017 TWDB WWTP Improvements. The proposed rates are included in your updated Budget Pages, dated 07/29/17. **(CHG 8/16/17)**

5. **Where are we compared to our neighbors?** First, the cities of Eastland and Ranger are tied to the Water District and we have a relatively small customer base to pay our Debt service, as well as the Debt Service passed through form the district. Second, when we discuss our sewer service increases, we must appreciate that our future WWTP will be a very expensive undertaking for our city and paying the associated debt in 20 years, while fiscally responsible decision, means we must do a very high rate increase. Our increase of $ 5.00 per month in water looks massive when added to a $ 22.55 increase in sewer service.

Residential Base Rates (8/16/17)

	Water	Sewer	Garbage	Sales Tax	Total	Δ
*Cisco Current	$ 28.00 + $ 4.00 SC	$ 22,50 (1st 4K)	$ 16.00	$ 1.32	$ 71.82	**-$ 28.65**
**Ranger Current	$ 36.00	$45.00	$ 27.00	$ 2.23	$110.23	**+$ 9.76**
Eastland Current	$ 33.30	$ 24.15	$ 16.71	$ 1.38	$ 75.54	**-$ 24.93**
Eastland Proposed	**$ 38.30**	**$ 44.08**	**$ 16.71**	**$ 1.38**	**$ 100.47**	

* City of Cisco operates their Water Plant. The disparity between Cisco and Eastland would be even higher had not Cisco been forced to add a $ 4.00 surcharge per account due to the destruction of their water plant.

** City of Ranger is planning new WWTP. They raised sewer Rates last year for Debt Service.

III. **Recommendations:** This year's recommendations are unfortunate but necessary. We must increase water rates to ensure we have sufficient revenue to pay our bills. The sewer Rate increase is entirely driven by our debt service requirements.

1. The City Commissioners approve the 15% Water Rate increase and authorize the City Manager to notify our wholesale customers and EBAA of the rate change effective October 1, 2017.
2. The City Commissioners approve the increase of $ 22.55 (93.37%) of the base sewer rate from $ 24.15 to $46.70

v.r. Ron Duncan
City Manager

August 2, 2017

To: The Mayor and City Commissioners

SUBJECT: 2016 Ad Valorum Tax Recommendation

General. Each year we must approve an Ad Valorum Tax Rate and then have two public hearings prior to formally adopting the Tax rate. Our 2017 Property Tax Rates document from the Eastland County Appraisal District is attached. Based on this year's figures, our tax base rose by nearly $4,000,000 and our Effective Tax Rate shifted downward. However, $849,680 of the tax base increase was nullified by tax ceilings. The adjusted taxable value increased by only 3,380,890. This modest increase in the tax base grants us a little flexibility to select a Tax Rate which meets our needs, helps fund the capital requests and provides a modest Maintenance & Operations increase.

Based on the Eastland County Appraisal District calculations our Effective Tax Rate (ETR) decreased to .560162. Our Rollback Tax rate is .603031.

Recommendation: I recommend the City Commission approve a proposed tax rate of .58591 for 2017. This rate would provide:

Maintenance & Operations	.558970	$1,000,096
Debt Service	.026940	$48.200
	.585910	$1,048,296

Issues:

1. Given that our adjusted tax base has increased by almost $4M to $ 178,917,640, we reach our planned 2017 tax revenue with an Ad Valorum Tax Rate of .58591.

ETR	$ 178,917,640 / 100 x .560162 =	$1,002,229		
1 cent inc	$ 178,917,640 / 100 x .570162 =	$1,020,120	+ $17,891	
Current	$ 178,917,640 / 100 x .570910 =	$1,021,459	+ $19,230	
Proposed	**$ 178,917,640 / 100 x .585910 =**	**$1,048,296**	**+ $46,067**	+ $ 30,633
Rollback	$ 178,917,640 / 100 x .603031 =	$1,078,929	+ $76,700	

2. What has been collected by the city based on the 2016 tax rate as of **June 2017:**

2016-2017 Budget		Projected Tax Receipts
$957,043	Maintenance & Operations	$957,043
$49,600	Debt Service	$49,600
$1,006,643	Total	$1,006,643

$35,000	Delinquent	$35,000
$25,800	Penalties and Interest	$25,800
$1,067,443	Grand Total	$1,067,443

Summary: Our proposed tax rate of .58591 will provide $ 1,048,296 which is a net increase of $41,653 more than last year's tax levy and last year's budget.

.58591 x $178,917,640/100 = $1,048,296
2017 Taxes - $1,006,643
$41,653

While I hate to recommend any increases in today's appraisal climate, until the appraisal values stabilize, these fluctuation may be the short-term trend for the next couple of years. If the City Commission lowers the rate below our recommended levels, we will have to reduce or eliminate wage increases or major equipment requirements for capital requests. Additionally, we are keeping money available for special projects in the utility fund. While our planned increase represents a modest rate increase, it helps cover our cost of living increases and other improvements and protects our reserves.

Respectfully,

Ron Duncan
City Manager

CITY OF EASTLAND
TAX RATE HISTORY

	2011	2012	2013	2014	2015	2016	PROPOSED 2017
Total taxable value	147,187,540	147,309,970	188,096,402	187,612,710	195,462,690	201,559,960	205,423,990
Adjusted tax base used to calculate effective rate	143,931,850	144,697,250	175,037,092	165,314,220	173,970,830	176,322,630	178,917,640
Effective tax rate	0.56624	0.62034	0.522974	0.530317	0.53989	0.539335	0.560162
% change	-14.44%	9.55%	-15.70%	1.404%	1.805%	-0.103%	3.862%
Tax rate set by City	0.608	0.62034	0.522974	0.56668	0.57091	0.57091	0.58591
% over effective rate	7.370%	0.000%	0.000%	6.856%	5.745%	5.850%	4.596%
% over previous yr	-8.130%	2.030%	-15.696%	8.357%	0.746%	0.000%	2.627%

EASTLAND COUNTY APPRAISAL DISTRICT

RANDY CLARK, CHIEF APPRAISER

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The certified numbers below are subject to minor changes due to appeals that are still in progress. The certified values indicate the lower values that the taxpayers are requesting in their appeals so this total should rise slightly if the district values are upheld. This method is per state law.

CERTIFICATON
City of Eastland

2017 Total Market Value of All Property	$272,396,780
2017 Total Market Value of New Improvements	$ 666,640
2017 Total Net Taxable Value	$205,423,990
2017 Taxable Value of New Property	$ 659,020

I, Randy Clark, hereby certify that the above figures are true and correct for the above described tax unit for 2017.

Sworn on this the 24th day of July, 2017.

Randy Clark

Randy Clark, Chief Appraiser, Eastland CAD

2017 Effective Tax Rate Worksheet

Taxing Units Other Than School Districts

City of Eastland

Line	Activity	Amount/Rate
1.	**2016 total taxable value.** Enter the amount of 2016 taxable value on the 2016 tax roll today. Include any adjustments since last year's certification; exclude Tax Code § 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14).[1]	$201,076,400
2.	**2016 tax ceilings.** Counties, cities and junior college districts. Enter 2016 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2016 or a prior year for homeowners age 65 or older or disabled, use this step.[2]	$24,689,970
3.	**Preliminary 2016 adjusted taxable value.** Subtract Line 2 from Line 1.	$176,386,430
4.	**2016 total adopted tax rate. Amount/$100**	**0.570910**
5.	**2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value.**	
	5A. Original 2016 ARB values:	$0
	5B. 2016 values resulting from final court decisions:	$0
	5C. 2016 value loss. Subtract B from A.[3]	$0
6.	**2016 taxable value, adjusted for court-ordered reductions.** Add Line 3 and Line 5C.	$176,386,430
7.	**2016 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2015.** Enter the 2015 value of property in deannexed territory.[4]	$0
8.	**2016 taxable value lost because property first qualified for an exemption in 2017.** Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount	

[1] Tex. Tax Code § 26.012(14)

[2] Tex. Tax Code § 26.012(14)

[3] Tex. Tax Code § 26.012(13)

Line	Activity	Amount/Rate
	and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions.	
	8A. Absolute exemptions. Use 2016 market value:	$285,930
	8B. Partial exemptions. 2017 exemption amount or 2017 percentage exemption times 2016 value:	$563,750
	8C. Value loss. Add A and B.[5]	$849,680
9.	**2016 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2017.** Use only properties that qualified in 2017 for the first time; do not use properties that qualified in 2016.	
	9A. 2016 market value:	$0
	9B. 2017 productivity or special appraised value:	$0
	9C. Value loss. Subtract B from A.[6]	$0
10.	**Total adjustments for lost value.** Add Lines 7, 8C and 9C.	**$849,680**
11.	**2016 adjusted taxable value.** Subtract Line 10 from Line 6	$175,536,750
12.	**Adjusted 2016 taxes.** Multiply Line 4 by Line 11 and divide by $100.	$1,002,157
13.	**Taxes refunded for years preceding tax year 2016.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2016. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016.[7]	$72
14.	**Taxes in tax increment financing (TIF) for tax year 2016.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2017 captured appraised value in Line 16D, enter 0.[8]	$0
15.	**Adjusted 2016 taxes with refunds and TIF adjustment.** Add Lines 12 and 13, subtract Line 14.[9]	$1,002,229
16.	**Total 2017 taxable value on the 2017 certified appraisal roll today.** This value	

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

Line	Activity	Amount/Rate
	includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled.[10]	
	16A. Certified values:	$205,423,990
	16B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	$0
	16C. Pollution control and energy storage exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	$0
	16D. Tax increment financing: Deduct the 2017 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2017 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below.[11]	$0
	16E. Total 2017 value. Add A and B, then subtract C and D.	$205,423,990
17.	**Total value of properties under protest or not included on certified appraisal roll.**[12]	
	17A. 2017 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.[13]	$0
	17B. 2017 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value,	$0

10 Tex. Tax Code § 26.012(15)

11 Tex. Tax Code § 26.03(c)

Line	Activity	Amount/Rate
	appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.[14]	
	17C. Total value under protest or not certified. Add A and B.	$0
18.	**2017 tax ceilings.** Counties, cities and junior colleges enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2016 or a prior year for homeowners age 65 or older or disabled, use this step.[15]	$25,781,220
19.	**2017 total taxable value.** Add Lines 16E and 17C. Subtract Line 18.	$179,642,770
20.	**Total 2017 taxable value of properties in territory annexed after Jan. 1, 2016.** Include both real and personal property. Enter the 2016 value of property in territory annexed.[16]	$66,110
21.	**Total 2017 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2016. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2016, and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2017.[17]	$659,020
22.	**Total adjustments to the 2017 taxable value.** Add Lines 20 and 21.	$725,130
23.	**2017 adjusted taxable value.** Subtract Line 22 from Line 19.	$178,917,640
24.	**2017 effective tax rate.** Divide Line 15 by Line 23 and multiply by $100.[18]	0.560162
25.	**COUNTIES ONLY.** Add together the effective tax rates for each type of tax the county levies. The total is the 2017 county effective tax rate.[19]	0.000000

A county, city or hospital district that adopted the additional sales tax in November 2016 or in May 2017

Do not forget to complete the Additional Sales Tax Rate Worksheet if the taxing unit adopted the additional sales tax on these dates.

14 Tex. Tax Code §§ 26.04 and 26.041
15 Tex. Tax Code § 26.012(6)
16 Tex. Tax Code § 26.012(17)
17 Tex. Tax Code § 26.012(17)

2017 Rollback Tax Rate Worksheet

Taxing Units Other Than School Districts

Line	Activity	Amount/Rate
26.	**2016 maintenance and operations (M&O) tax rate.**	0.542700
27.	**2016 adjusted taxable value.** Enter the amount from Line 11.	**$175,536,750**
28.	**2016 M&O taxes.**	
	28A. Multiply Line 26 by Line 27 and divide by $100.	$952,638
	28B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2016. Enter amount from full year's sales tax revenue spent for M&O in 2016 fiscal year, if any. Other taxing units enter 0. Counties exclude any mount that was spent for economic development grants from the amount of sales tax spent.	$0
	28C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0.	$0
	28D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.	$0
	28E. Taxes refunded for years preceding tax year 2016: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016.	$72
	28F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	$0
	28G. Taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2017 captured appraised value in Line 16D, enter 0.	$0
	28H. Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	$952,710
29	**2017 adjusted taxable value.**Enter Line 23 from the Effective Tax Rate Worksheet.	$178,917,640

Line	Activity	Amount/Rate
30.	**2017 effective maintenance and operations rate.** Divide Line 28H by Line 29 and multiply by $100.	0.532485
31.	**2017 rollback maintenance and operation rate.** Multiply Line 30 by 1.08.	0.575083
32.	**Total 2017 debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.	
	32A. **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount.	$48,200
	32B. Subtract **unencumbered fund amount** used to reduce total debt.	$0
	32C. Subtract **amount paid** from other resources.	$0
	32D. **Adjusted debt.** Subtract B and C from A.	$48,200

Line	Activity	Amount/Rate
33.	**Certified 2016 excess debt collections.** Enter the amount certified by the collector.	$0
34.	**Adjusted 2017 debt.** Subtract Line 33 from Line 32D.	$48,200
35.	**Certified 2017 anticipated collection rate.** Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	96%
36.	**2017 debt adjusted for collections.** Divide Line 34 by Line 35	$50,208
37.	**2017 total taxable value.** Enter the amount on Line 19.	$179,642,770
38.	**2017 debt tax rate.** Divide Line 36 by Line 37 and multiply by $100.	0.027948
39.	**2017 rollback tax rate.** Add Lines 31 and 38.	0.603031
40.	**COUNTIES ONLY.** Add together the rollback tax rates for each type of tax the county levies. The total is the 2017 county rollback tax rate.	0.000000

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

2017-2018 CITY OF EASTLAND BUDGET SUMMARY

GENERAL FUND			
			Prior Budget
Revenues		3,478,282	3,338,426
Expenses			
Administration	1,362,766		1,304,310
Municipal Court	122,093		131,442
Police	956,430		904,587
Fire	424,225		381,057
Airport	19,906		21,525
Public Works	555,756		558,208
Shop	37,106		37,297
General Fund Total	**3,478,282**	**3,478,282**	3,338,426
UTILITY FUND			
Revenues		3,953,587	3,326,626
Expenses			
Administration	655,090		692,123
Water	1,823,911		1,641,001
Sewer	854,124		372,848
Sanitation	584,094		584,094
Shop	36,368		36,560
Utility Fund Total	**3,953,587**	**3,953,587**	3,326,626
BUDGET TOTALS	**7,431,869**	**7,431,869**	6,665,052

w 3% wage, PD, FD, merit, grant match

ADMINISTRATION 100

ACCOUNT #	DESCRIPTION	2015/2016 BUDGET	2016/2017 ADOPTED	2016/2017 TYD AS OF FEB	2016/2017 PROJECTED	2017/2018 ADOPTED	NOTES
PER SERV. 6100							
100-611-6110	ADMINISTRATION	208,743	215,618	88,791	213,098	222,720	
100-611-6112	OVERTIME	1,932	175	0	0	175	3 ry avg
100-611-6144	FICA/ S.S	16,301	16,707	6,462	15,509	17,265	
100-611-6145	HEALTH & L INS.	42,667	39,479	22,589	54,214	39,858	
100-611-6146	UNEMPLOYMENT	720	720	0	0	468	
100-611-6147	W/C	2,233	2,294	1,223	2,935	2,202	
100-611-6148	TMRS	19,595	20,573	8,001	19,202	22,027	
100-611-6149	LONGEVITY	2,404	2,600	2,600	2,600	2,792	
100-611-6150	UNIFORM ALLOWANCE	200	200	0	200	200	
SUBTOTAL		294,795	298,366	129,666	307,758	307,707	
SERVICES 6200							
100-611-6220	LEGAL FEES	24,000	25,863	4,398	10,555	20,000	Try to control these costs
100-611-6225	AUDITOR	11,600	14,900	5,216	12,518	14,900	
100-611-6230	APPRAISAL DISTRICT	35,452	35,452	9,926	23,822	35,452	
100-611-6235	CONSULTANT FEES	0	0		0	0	
100-611-6245	CHAMBER OF COMMERCE	990	990	413	991	991	
100-611-6250	LIBRARY	18,000	18,000	7,500	18,000	18,000	What do we do here. Boost to help fund Librarian?
100-611-6255	SENIOR CITIZENS	4,500	4,500	3,275	7,860	4,500	
100-611-6267	OFFICE EQUIPMENT	2,000	2,000	0	0	2,000	
100-611-6269	OPERATING EQUIP LEASE - COPIER	2,000	2,000	748	1,795	2,000	
100-611-6271	ADVERTISING/LEGAL NOTICES	500	500	1,246	2,990	1,500	
100-611-6274	POSTAGE AND FREIGHT	1,000	1,000	118	283	1,000	history
100-611-6276	INSURANCE	50,433	58,965	61,402	61,402	61,402	Based on 2016 actual payment
100-611-6277	DUES/SUBSCRIPTIONS/PUBLICATIONS	2,300	2,300	1,441	3,458	2,300	
100-611-6285	AMBULANCE	65,000	65,000	32,500	65,000	65,000	
100-611-6290	BIRTH AND DEATH RECORDS MGMT	300	300	1,306	3,134	500	
SUBTOTAL		218,075	231,770	129,489	211,811	229,545	
MAINTENANCE 6300							
100-611-6310	MOTOR VEHICLE MAINT	300	300	0	0	300	
100-611-6310.13	MR 2011 CHEV 4WD 1264 (DUNCAN)	500	500	0	0	500	
100-611-6310.14	MR 2011 CHEV 4WD 0313 (JACOBY)	500	500	394	500	500	
100-611-6310.15	M/R 2006 CHEV PU 6360 (SIMMONS)	500	500	0	0	500	
100-611-6310.16	M/R 2009 EQUINOX 4231 (DOLEN)	500	500	41	98	500	
100-611-6315	BUILDING MAINTENANCE	9,500	6,000	1,636	3,926	6,000	3980 base
100-611-6325	RADIO & EQUIP MAIN & REP	0	0	0	0	0	
100-611-6330	OFFICE EQUIPMENT MAINTENANCE	2,000	2,000	484	1,162	2,000	includes postage meter lease
100-611-6335	FIRE EXT. MAINT & REPAIR	75	75	7	17	75	
100-611-6390	COMPUTER MAINTENANCE	6,500	6,500	8,088	11,880	9,600	New Baseline
SUBTOTAL		20,375	16,875	10,650	17,583	19,975	

ACCOUNT #	DESCRIPTION	2015/2016 ADOPTED	2016/2017 ADOPTED	2016/2017 TYD AS OF FEB	2016/2017 PROJECTED	2017/2018 ADOPTED	NOTES
UTILITIES 6400							
100-611-6410	ELECTRICITY	4,200	4,200	1,530	3,672	3,593	14.44% dec
100-611-6420	TELEPHONE/WIRELESS	4,875	4,875	4,397	10,553	8,500	Long Distance
SUBTOTAL		9,075	9,075	5,927	14,225	12,093	
SUPPLIES 6500							
100-611-6515	JANITORIAL SUPPLIES	1,700	1,700	657	1,577	1,700	
100-611-6520	OFFICE SUPPLIES	3,000	3,000	2,612	3,000	3,000	
100-611-6525	DATA PROCESSING SUPPLIES	0	0	0	0	0	
100-611-6530	GAS AND OIL	1,500	1,500	-1,185	1,000	1,500	
100-611-6535.01	ELECTION	2,500	2,500	2,500	2,500	2,500	
SUBTOTAL		8,700	8,700	4,584	8,077	8,700	
OTHER OPER. EXP. 6600							
100-611-6610	MISC.	3,000	3,000	911	2,186	3,000	
100-611-6615	TAX BIRTH CERTIFICATES	170	170	0	0	170	
100-611-6636	STRUCTURE/SAFETY CLEANUP	0	0		0	0	Green Slime $8,000
100-611-6640	HOTEL/MOTEL EVENT SUPPORT	16,500	16,500	642	1,541	16,500	
100-611-6641	HOTEL/MOTEL SPECIAL PROJECTS	117,500	117,500	9,666	23,198	117,500	
100-611-6650	STATE FEES			178	427	0	
100-611-6678	TRAVEL AND SCHOOL	4,000	4,000	318	763	4,000	
100-611-6684	HISTORIC PRESERVATION BOARD	500	500	337	809	500	
100-611-6685	ECONOMIC DEV. BOARD	445,184	445,184	149,171	358,010	478,835	
100-611-6687	MOTEL TAX DISBURSEMENT *	101,000	101,000	42,083	100,999	101,000	
100-611-6699	SPECIAL PROJECTS EXPENSE			1,466	3,518	0	
100-611-6695	RECORDS MANAGEMENT	2,070	2,070	0	0	2,070	
SUBTOTAL		689,924	689,924	204,772	491,453	723,575	
CAPITAL OUTLAY 6700							
100-611-6710	CAPITAL OUTLAY	0	0	0	0	11,291	Alarm System Installation
100-611-6711	CAPITAL IMPROVEMENT	0	0	0	0	1,680	Alarm monthly payments $140/mo
100-611-6712	CAPITAL ACQUISITION	0	0	0	0	0	
SUBTOTAL		0	0	0	0	12,971	
DEBT SERVICE 6900							
100-611-6930	2010 PRINCIPAL , REFINANCE A&B	30,000	35,000	0	35,000	35,000	
100-611-6931	2010 INTEREST, REFINANCE A&B	15,500	14,600	0	14,600	13,200	
SUBTOTAL		45,500	49,600	0	49,600	48,200	
TOTAL		1,286,444	1,304,310	485,088	1,100,507	1,362,766	

* Majestic 47,000
Chamber 24,000
ECF30,000
has offsetting revenue

MUNICIPAL COURT

ACCOUNT #	DESCRIPTION	2015/2016 ADOPTED	2016/2017 ADOPTED	2016/2017 TYD AS OF FEB	2016/2017 PROJECTED	2017/2018 ADOPTED	NOTES
PER. SERVICES 6100							
100-612-6110	SALARY AND WAGES	26,695	28,162	11,941	28,658	29,876	
100-612-6112	OVERTIME	0	0	0	0	0	
100-612-6144	FICA/ S.S	2,046	2,160	890	2,136	2,295	
100-612-6145	HEALTH & L INS.	9,100	7,101	2,224	5,338	8,757	
100-612-6146	UNEMPLOYMENT	180	180	0	0	117	
100-612-6147	W/C	118	125	76	182	121	
100-612-6148	TMRS	2,457	2,660	1,111	2,666	2,928	
100-612-6149	LONGEVITY	48	72	72	72	120	
SUBTOTAL		40,644	40,460	16,314	39,053	44,214	
SERVICES 6200							
100-612-6220	LEGAL SERVICES	3,800	1,500	2,872	3,200	1,500	
100-612-6235	CONSULTANT FEES	4,000	4,000	1,550	3,720	4,000	judge and assoc judge
100-612-6240	EASTLAND CNTY JAIL	1,000	1,000	2,010	4,824	1,000	
100-612-6266	SECURITY/TECHNOLOGY EQUIPMENT	3,511	5,005	3,600	8,640	5,005	
100-612-6270	COLLECTION FEES	0		-704	-1,690	0	
100-612-6271	JURORS FEES	360	360	0	0	360	for 6 trials
100-612-6274	POSTAGE AND FREIGHT	150	150	0	0	150	
SUBTOTAL		12,821	12,015	9,328	18,694	12,015	
MAINTENANCE 6300							
100-612-6330	OFFICE EQUIPMENT REPAIR	250	250	0	0	250	
100-612-6390	COMPUTER REPAIR	250	250	0	0	250	
SUBTOTAL		250	500	0	0	500	
UTILITIES 6400							
100-612-6420	TELEPHONE	600	940	262	524	940	
SUBTOTAL		600	940	262	524	940	
SUPPLIES 6500							
100-612-6520	OFFICE SUPPLIES	700	700	453	700	700	
SUBTOTAL		700	700	453	700	700	

has offsetting revenue

ACCOUNT #	DESCRIPTION	2015/2016 ADOPTED	2016/2017 ADOPTED	2016/2017 TYD AS OF FEB	2016/2017 PROJECTED	2017/2018 ADOPTED	NOTES
OTHER OPER. EXP. 6600							
100-612-6615	STATE FEES ON COURT FINES	37,290	75,577	37,644	90,346	62,224	
100-612-6678	TRAVEL AND SCHOOL	1,500	1,500	682	1,637	1,500	court school and judge school
SUBTOTAL		38,790	77,077	38,326	91,982	63,724	
CAPITAL OUTLAY							
100-612-6710	CAPITAL OUTLAY	0	0	0	0	0	
SUBTOTAL		0	0	0	0	0	
TOTAL		93,805	131,692	64,683	150,954	122,093	
has offsetting revenue							

POLICE DEPT.

ACCOUNT #	DESCRIPTION	2015/2016 ADOPTED	2016/2017 ADOPTED	2016/2017 TYD AS OF FEB	2016/2017 PROJECTED	2017/2018 ADOPTED	NOTES
PER SERV. 6100							
100-613-6110	ADMINISTRATION	67,492	70,045	30,106	72,254	72,147	
100-613-6112	OVERTIME	5,000	5,000	19,208	46,099	10,000	
100-613-6113	CLERICAL	31,641	32,590	13,804	33,130	33,567	
100-613-6114	SKILLED/CRAFTED	203,890	178,046	72,678	174,427	191,385	
100-613-6116	SUPERVISORY	85,825	133,833	56,069	134,566	144,491	
100-613-6117	ANIMAL CONTROL	41,187	43,823	15,836	38,006	48,383	
100-613-6118	SCHOOL RESOURCE OFFICER	34,052	36,873	15,589	37,414	39,785	
100-613-6144	FICA/ S.S	35,874	37,751	16,842	40,421	40,904	
100-613-6145	HEALTH & L INS.	109,200	67,872	20,027	48,065	105,090	
100-613-6146	UNEMPLOYMENT	2,340	2,340	252	605	1,521	
100-613-6147	W/C	16,755	19,863	13,175	31,620	20,633	
100-613-6148	TMRS	43,261	47,277	20,688	49,651	52,889	
100-613-6149	LONGEVITY	1,656	1,664	1,596	1,596	2,132	
SUBTOTAL		678,173	676,977	295,870	707,854	762,927	
SERVICES 6200							
100-613-6260	DISPATCH 60%	34,541	34,541	14,392	34,541	34,541	
100-613-6261	CRIME STOPPERS	600	600	600	600	600	
100-613-6262	CRISIS CENTER	17,000	17,000	7,083	16,999	17,000	
100-613-6263	APPLICANT TESTING	400	400	0	400	400	
100-613-6264	CODE RED	2,500	3,982	3,982	3,982	3,982	
100-613-6269	COPIER LEASE	2,400	2,400	955	2,292	2,400	
100-613-6271	ADVERTISING	200	200	0	200	200	
100-613-6274	POSTAGE AND FREIGHT	300	300	408	979	980	
100-613-6277	DUES AND SUBSCRIPTIONS	2,000	2,000	932	2,000	2,000	
100-613-6295	SEXUAL ASSAULT EXAMS	1,500	1,500	966	1,500	1,500	
SUBTOTAL		61,441	62,923	29,318	63,493	63,603	
MAINTENANCE 6300							
100-613-6310	MOTOR VEHICLE MAINT.	2,500	2,500	632	1,517	3,100	
100-613-6310.06	M/R 2009 CHARGER 7265 Unit 606	1,500	1,500	0	0	1,500	
100-613-6310.14	M/R 2011 CHEV PU 6796 Unit 610 A/C	750	750	263	631	750	
100-613-6310.15	M/R 2011 CHEV TAHOE 4163 Unit 602	1,000	1,000	57	137	1,000	
100-613-6310.16	M/R 2007 HUMMER	200	200	428	1,027	200	
100-613-6310.17	M/R 2000 HUMMER	200	200	0	0	200	
100-613-6310.18	M/R 2013 CHEV TAHOE 2817 Unit 605	200	200	15	36	200	
100-613-6310.19	M/R 2013 CHEV TAHOE 2848 Unit 604	200	200	607	1,457	200	
100-613-6310.20	M/R 2013 CHEV TAHOE 9361 Unit 608	200	200	0	0	200	
100-613-6310.21	M/R 2008 FORD PICKUP 1320 Unit 612	750	750	7	17	750	
100-613-6310.22	M/R 2014 TAHOE 8250 Unit 600 Chief	200	200	224	538	200	
100-613-6310.23	M/R 2014 TAHOE 9607 Unit 603	200	200	9	22	200	
100-613-6310.24	M/R 2016 EXPLORER SRO 2253 Unit 609	0	0	0	0	200	2016 - still on warranty
100-613-6310.25	M/R 2017 TAURUS 2714 Unit 607					200	NEW
100-613-6310.26	M/R 2017 TAURUS 2715 Unit 601					200	NEW
100-613-6315	BUILDING MAINT.	6,000	6,000	3,449	8,278	5,000	Base 2,600 Cleaning (1 per week)
100-613-6320	ANIMAL CONTROL BUILDING	28,150	3,000	906	2,174	2,500	
100-613-6325	RADIO/MOBILE EQUIP REPAIRS	500	500	288	691	500	
100-613-6330	OFFICE EQUIPMENT MAINT.	1,200	1,200	175	420	1,200	
100-613-6335	FIRE EXTINGUISHERS MAINT.	200	200	87	209	200	
100-613-6390	COMPUTER MAINT	2,000	1,500	5,419	13,006	1,500	
SUBTOTAL		45,950	20,300	12,566	30,158	20,000	

ACCOUNT #	DESCRIPTION	2015/2016 ADOPTED	2016/2017 ADOPTED	2016/2017 TYD AS OF FEB	2016/2017 PROJECTED	2017/2018 ADOPTED	NOTES
UTILITIES 6400							
100-613-6410	ELECTRICITY	5,000	5,000	1,791	4,298	4,278	14.44% dec
100-613-6410.01	ELECTRICITY/AC	1,500	1,500	21	50	1,500	
100-613-6415	GAS	700	700	275	660	700	
100-613-6415.01	GAS/AC	400	400	0	0	400	
100-613-6420	TELEPHONE/WIRELESS	13,150	13,150	9,954	23,890	12,150	
SUBTOTAL		20,750	20,750	12,041	28,898	19,028	
SUPPLIES 6500							
100-613-6510	MATERIAL AND SUPPLIES	400	400	83	199	400	
100-613-6515	JANITORIAL SUPPLIES	500	500	58	139	500	
100-613-6520	OFFICE SUPPLIES	2,000	2,000	808	1,939	3,000	
100-613-6530	GAS AND OIL	20,000	19,000	7,804	18,730	19,000	
100-613-6540	UNIFORMS	3,000	3,000	2,664	6,394	3,000	
100-613-6544	EXPENDABLE SUPPLIES	2,500	2,500	130	312	2,465	
100-613-6544.01	EXPENDABLE SUPPLIES A/C	1,200	1,200	111	266	1,200	
100-613-6544.02	FIREARMS MAINT, SUPPLY, TRAINING	3,500	3,500	1,318	3,163	3,000	
100-613-6545	MINOR EQUIPMENT	2,000	2,000	152	365	2,000	
SUBTOTAL		35,100	34,100	13,128	31,507	34,565	
OTHER OPER. EXP. 6600							
100-613-6610	MISC.	1,500	1,500	1,353	1,500	1,500	
100-613-6610.01	MISC. PD DONATION	2,500	2,500	1,207	2,897	2,500	
100-613-6678	TRAVEL AND SCHOOL	3,000	3,000	1,017	2,441	3,000	
100-613-6678.01	TRAVEL AND SCHOOL LEOSE	1,164	1,164	0	0	1,164	
100-613-6678.02	EMERGENCY MGT TRAINING	500	500	0	0	500	
100-613-6678.04	ANIMAL CONTROL TRAINING	300	300	1,403	3,367	300	
SUBTOTAL		8,964	8,964	4,980	10,205	8,964	
CAPITAL OUTLAY 6700							
100-613-6710	CAPITAL OUTLAY	35,344	30,477	16,016	30,477	16,845	Led lights ($720), Keypads ($630), Ticket printers ($948)
SUBTOTAL		35,344	30,477	16,016	30,477	16,845	USDA match (14,547)
DEBT SERVICE 6900							
100-613-6910.01	PRINCIPAL, WATCHGUARD cont 6108	16,803	17,531	8,652	17,351	0	Paid off
100-613-6910.02	PRINCIPAL, COP SYNC cont 6462	14,330	15,033	15,032	15,033	15,770	
100-613-6910.04	PRINCIPAL, 2 TAHOES 2015 cont 6959	32,418	11,575	11,575	11,575	11,948	
100-613-6911.02	INTEREST, WATCHGUARD cont 6108	1,295	566	397	566	0	Paid off
100-613-6911.01	INTEREST, COP SYNC cont 6462	3,024	2,322	2,322	2,322	1,584	
100-613-6911.04	INTEREST, 2 TAHOES 2015 cont 6959	3,626	1,569	1,569	1,569	1,196	
SUBTOTAL		71,496	48,596	39,547	48,416	30,498	
TOTAL		957,218	903,087	423,466	951,009	956,430	

has offsetting revenue

airport car moved 200 off

FIRE DEPT.

ACCOUNT #	DESCRIPTION	2015/2016 ADOPTED	2016/2017 ADOPTED	2016/2017 TYD AS OF FEB	2016/2017 PROJECTED	2017/2018 ADOPTED	NOTES
PER SERV. 6100							
100-614-6110	SALARIES AND WAGES	130,085	151,641	68,302	163,925	161,362	
100-614-6112	OVERTIME	13,000	13,000	5,934	14,242	13,000	
100-614-6113	SALARIES AND WAGES (SAFER)	0	0	0	0	0	
100-614-6121	FIRE MARSHALL SALARY	1,200	1,200	500	1,200	1,200	
100-614-6144	FICA/ S.S	10,927	12,633	5,496	13,190	13,345	
100-614-6145	HEALTH & L INS.	36,400	18,074	6,172	14,813	36,506	
100-614-6146	UNEMPLOYMENT	720	720	9	22	468	
100-614-6147	W/C	6,962	7,655	2,817	6,761	5,670	
100-614-6148	TMRS	13,402	15,782	6,943	16,663	17,319	
100-614-6149	LONGEVITY	1,548	1,696	1,696	1,696	1,888	
SUBTOTAL		214,244	222,401	97,869	232,511	250,758	
SERVICES 6200							
100-614-6235	MEDICAL DIRECTOR FEE	4,200	4,200	4,200	4,200	4,200	
100-614-6260	DISPATCH 40%	23,027	23,027	9,595	23,028	23,027	
100-614-6269	COPIER LEASE	1,450	1,450	521	1,250	1,450	
100-614-6274	POSTAGE AND FREIGHT	225	225	70	168	225	
	VOLUNTEER FIREFIGHTER EXPENSES					12,000	
100-614-6277	DUES & SUBSCRIPTION	1,350	1,350	1,201	1,350	1,350	
SUBTOTAL		30,252	30,252	15,587	29,996	42,252	
MAINTENANCE 6300							
100-614-6310.06	LADDER 6	3,500	3,500	630	1,512	3,500	
100-614-6310.17 Engine 6	ENGINE 6	1,500	4,760	135	324	1,400	
100-614-6310.18	M/R' 01 FREIGHTL PUMPER UNIT 618	2,000	2,000	0	0	1,800	
100-614-6310.20	M/R '03 FREIGHTL TANKER UNIT 620	1,000	1,000	47	113	900	
100-614-6310.22	M/R '01 FORD 4X4 RESCUE UNIT 622	1,300	1,300	318	763	1,200	
100-614-6310.23	M/R '06 CHEV 1 TON 4X4 UNIT 623	1,500	1,500	137	329	1,500	
100-614-6310.24	M/R '02 CHEV SUBURBAN UNIT 624	3,000	3,000	20	48	585	Grant in process ro replace
100-614-6310.25	M/R 1998 RESCUE BOAT	250	250	0	0	250	
100-614-6310.27	M/R '12 CHEV 1 TON 4WD UNIT 627	1,250	1,250	160	384	1,000	
100-614-6310.66	MISC. MAINT. & REPAIR	850	850	656	1,574	850	
100-614-6315	BUILDING MAINT. & REPAIR	1,500	1,500	984	2,362	1,500	
100-614-6325	RADIO, PAGERS MAINT.	1,250	1,250	132	317	1,250	
100-614-6330	OFFICE EQUIPMENT MAINT.	250	250	96	230	250	
100-614-6335	FIRE EXTINGUISHER MAINT.	650	650	190	456	650	
100-614-6340	WEATHER RADAR MAINT (CONSOLIDATED)	4,662	4,662	3,492	8,381	4,550	
100-614-6342	SCBA MAINT.	1,000	1,000	1,622	1,622	1,000	5 yr avg
100-614-6344	POWER PLANTS	425	425	85	204	425	
100-614-6346	JAWS AND POWER PLANT	1,125	1,125	0	0	1,125	
100-614-6348	BUNKER GEAR	6,300	6,300	958	2,299	6,300	**
100-614-6350	AIR COMPRESSOR	2,210	2,210	0	0	2,210	502 50 quarterly
100-614-6352	MULTI GAS DETECTOR	400	400	0	0	400	
100-614-6353	SIREN MAINTENANCE	500	500	569	1,366	500	
100-614-6354	HEART MONITOR MAINTENANCE	1,318	1,318	1,318	1,318	1,318	
SUBTOTAL		37,740	41,000	11,549	22,284	34,463	

ACCOUNT #	DESCRIPTION	2015/2016 ADOPTED	2016/2017 ADOPTED	2016/2017 TYD AS OF FEB	2016/2017 PROJECTED	2017/2018 ADOPTED	NOTES
UTILITIES 6400							
100-614-6410	ELECTRICITY	5,000	5,000	1,937	4,649	4,278	14.44%dec
100-614-6415	GAS	1,900	1,900	967	2,321	1,900	
100-614-6420	TELEPHONE/WIRELESS	5,600	5,600	3,576	8,582	4,600	
SUBTOTAL		12,500	12,500	6,480	15,552	10,778	
SUPPLIES 6500							
100-614-6510	MATERIAL & SUPPLIES	750	750	282	677	750	
100-614-6515	JANITORIAL SUPPLIES	500	700	202	485	700	
100-614-6520	OFFICE SUPPLIES	450	450	53	127	450	
100-614-6525	DATA PROCESSING SUPPLIES	250	250	0	0	250	supplies included in copier lease
100-614-6530	GAS & OIL	11,500	10,500	1,583	3,799	8,000	
100-614-6540	UNIFORMS	1,200	1,800	257	617	1,800	
100-614-6544	EXPENDABLES/MEDICAL SUPPLIES	1,350	1,500	-20	-48	1,500	
100-614-6545	CAFS/FOAM	1,000	1,000	0	0	500	
100-614-6556	TRAINING SUPPLIES	400	400	0	0	400	
100-614-6557	MINOR EQUIPMENT	2,000	2,000	195	468	1,700	
SUBTOTAL		19,400	19,350	2,552	6,125	16,050	
OTHER OPER. EXP. 6600							
100-614-6610	CITY CONTRIBUTION TO VFD	2,400	2,400	1,182	2,837	2,400	
100-614-6678	TRAVEL & SCHOOL STAFF	2,000	2,000	0	0	1,500	
100-614-6679	TRAVEL & SCHOOL VOL. FIREMEN	1,500	1,500	3,882	3,882	1,500	
SUBTOTAL		5,900	5,900	5,064	6,719	5,400	
CAPITAL OUTLAY 6700							
100-614-6710	CAPITAL OUTLAY	7,178	7,000	26,559	26,559	21,871	BG ($ 7500), Veh Match ($11,301), Em. Rpt.($1980), **
SUBTOTAL		7,178	7,000	26,559	26,559	21,871	Inspect ER($240), TNT Rescue Tool ($850)match
DEBT SERVICE 6900							
100-614-6910.01	LADDER 6, PRINCIPAL cont 6217	22,256	23,075	22,517	22,517	23,924	
100-614-6911.01	LADDER 6, INTEREST cont 6217	20,397	19,579	20,136	20,136	18,729	
SUBTOTAL		42,653	42,654	42,653	42,653	42,653	
TOTAL		369,867	381,057	208,313	382,399	424,225	

** If USDA bunker gear grant is approved, match will come from bunker gear and capital outlay lines

AIRPORT

ACCOUNT #	DESCRIPTION	2015/2016 ADOPTED	2016/2017 ADOPTED	2016/2017 TYD AS OF FEB	2016/2017 PROJECTED	2017/2018 ADOPTED	NOTES
SERVICES 6200							
100-615-6235	CONSULTANT FEES	0	0	0	0	0	
100-615-6274	POSTAGE & FREIGHT	0	0	0	0	0	
SUBTOTAL		0	0	0	0	0	
MAINTENANCE 6300							
100-615-6310.10	1996 CHEV 5372 COURTESY CAR	0	200	7	7	200	
100-615-6310.11	2007 DODGE 8496 COURTESY CAR	200	200		0	200	
100-615-6315	BUILDING MAINTENANCE & REPAIR	500	1,000	37,085	37,085	1,330	Insurance Proceeds from the 2015 Hail Storm Hanger #1
100-615-6325	RADIO REPAIR	1,200	1,200	0	0	1,200	
100-615-6335	FIRE EXTINGUISHERS MAINT.	300	300	608	1,459	300	
100-615-6375	BEACON LIGHT MAINT.	1,100	1,200	0	0	1,200	
100-615-6390	COMPUTER SYSTEM MAINT.	625	625	0	0	625	
	TXDOT RAMP PROJECTS	0	0	0	0	0	DBT AWOS Maintenance ($6,280 / 2)
SUBTOTAL		3,925	4,725	37,700	38,544	4,655	
UTILITIES 6400							
100-615-6410	ELECTRICITY	5,000	13,500	5,122	12,293	11,551	14.44%dec
100-615-6420	TELEPHONE	1,900	3,000	1,308	3,139	3,000	
SUBTOTAL		6,900	16,500	6,430	15,432	14,551	
SUPPLIES 6500							
100-615-6510	MATERIAL & SUPPLIES	200	200	316	758	200	
100-615-6544	EXPENDABLES	300	300	0	0	300	
SUBTOTAL		500	500	316	758	500	
OTHER OPER. EXP. 6600							
100-615-6610	MISC.	0	0	324	648	0	
100-615-6650	STATE INSPECTION FEE	200	200	200	200	200	
SUBTOTAL		200	200	524	848	200	
CAPITAL OUTLAY 6700							
100-615-6710	CAPITAL OUTLAY	0	0	0	0	0	
SUBTOTAL		0	0	0	0	0	
TOTAL		11,525	21,925	44,970	55,583	19,906	

CITY PUBLIC WORKS

ACCOUNT #	DESCRIPTION	22015/2016 ADOPTED	2016/2017 ADOPTED	2016/2017 TYD AS OF FEB	2016/2017 PROJECTED	2017/2018 ADOPTED	NOTES
PER. SERV. 6100							
100-616-6110	SALARIES & WAGES	171,464	183,502	68,209	163,702	190,114	
100-616-6111	PART TIME LIFEGUARDS	32,000	32,000	0	0	32,000	
100-616-6112	OVERTIME	3,900	3,900	592	1,421	3,900	
100-616-6144	FICA/ S.S	15,985	16,928	5,319	12,766	17,444	
100-616-6145	HEALTH & L INS.	45,500	39,376	11,794	28,306	52,545	
100-616-6146	UNEMPLOYMENT	2,268	2,148	121	290	1,397	
100-616-6147	W/C	11,766	12,320	8,023	19,255	12,205	
100-616-6148	TMRS	12,770	15,666	6,014	14,434	16,889	
100-616-6149	LONGEVITY	1,596	1,884	1,848	1,848	2,012	
100-616-6150	UNIFORM ALLOWANCE	2,000	2,400	1,617	3,881	2,400	
SUBTOTAL		299,249	310,124	103,537	245,902	330,906	
SERVICES 6200							
100-616-6235	CEMETERY CONSULTANT	12,194	12,194	5,158	12,379	12,194	
100-616-6277	DUES & SUBSCRIPTION	100	100	125	300	125	
SUBTOTAL		12,294	12,294	5,283	12,679	12,319	
MAINTENANCE 6300							
100-616-6310	MOTOR VEHICLE MAINT.	2,500	2,500	418	1,003	2,500	
100-616-6310.01	M/R 2015 FORD F350 1395 Streets	400	400	456	1,094	400	
100-616-6310.21	M/R 2008 FORD 8662	0	0		0	0	
100-616-6310.22	M/R 05 CHEVY 5081	500	500	236	566	500	
100-616-6310.23	M/R 79 INTL WTR TRUCK 1936	500	500	0	0	500	
100-616-6310.25	M/R 02 CHEVY 2493	400	400	458	1,099	400	
100-616-6310.30	MAINT/REPAIR MOWERS	3,100	3,100	771	1,850	3,100	
100-616-6310.39	M/R CASE LOADER 570 4107	200	200	149	358	200	
100-616-6310.60	M/R 1991 STREET SWEEPER 8145 #43	500	500	109	262	500	
100-616-6310.61	M/R 1993 MACK DUMP TRUCK #41	400	400	54	130	400	
100-616-6310.62	M/R 1975 CAT MOTORGRADER #44	1,000	1,800	-15	-36	1,800	
100-616-6310.63	M/R ENTYRE EMULSION TRUCK	400	400	0	0	400	
100-616-6310.64	M/R COMBINATION ROLLER	600	600	57	137	600	
100-616-6310.65	M/R CASE LOADER 570 4107	800	800	0	0	800	
100-616-6310.67	M/R FORD 3610 BLUE TRACTOR #54	300	300	30	72	300	
100-616-6310.68	M/R FORD JOHN DEERE 4240 TRACTOR	400	400	2,781	6,674	400	
100-616-6310.69	BAT WING MOWER #1759	100	100	0	0	100	
100-616-6310.70	CHIP SPREADER	1,000	1,000	20	48	1,000	
100-616-6310.71	M/R VERMEER CHIPPER	2,000	2,000	1,038	2,491	2,000	
100-616-6310.72	2007 FREIGHTLINER DUMP TRUCK	400	400	0	0	400	
100-616-6315	SR BUILDING MAINT. & REPAIR	755	755	0	0	755	history
100-616-6325	RADIO MAINT.	200	200	0	0	200	
100-616-6335	FIRE EXTINGUISHERS MAINT.	150	150	121	290	150	
100-616-6365	SWIMMING POOL MAINTENANCE	9,000	9,000	1,435	3,444	9,000	history
100-616-6367	CEMETERY MAINTENANCE	500	500	2,050	4,920	500	
100-616-6370	BASEBALL COMPLEX MAINTENANCE	2,000	2,000	6,487	6,487	2,000	Lights underground at Pony League Field
100-616-6371	YOUTH SPORTS ADVISORY BOARD	500	500	0	0	500	
SUBTOTAL		28,605	29,405	16,655	30,890	29,405	

ACCOUNT #	DESCRIPTION	2015/2016 ADOPTED	2016/2017 ADOPTED	2016/2017 TYD AS OF FEB	2016/2017 PROJECTED	2017/2018 ADOPTED	NOTES
UTILITIES 6400							
100-616-6410	ELECTRICITY	98,500	98,500	39,533	94,879	84,277	14.44%dec
100-616-6415	GAS	800	800	368	883	800	
100-616-6420	TELEPHONE/PAGER	2,000	3,600	828	1,987	3,600	Sr bldng phone/wireless; one parks cell phone
SUBTOTAL		101,300	102,900	40,729	97,750	88,677	
SUPPLIES 6500							
100-616-6511	STREET AND SIDEWALK REPAIRS	20,132	50,000	7,035	16,884	50,000	
100-616-6512	PARKS MATERIALS/SUPPLIES	5,500	5,500	4,222	10,133	5,500	history
100-616-6513	SWIMMING POOL MATERIALS/SUPP	6,000	6,000	34	82	6,000	
100-616-6515	JANITORIAL SUPPLIES	500	500	125	300	500	
100-616-6520	OFFICE SUPPLIES	100	100	0	0	100	
100-616-6530	GAS & OIL	10,000	10,000	2,672	6,413	10,000	
100-616-6545	MINOR EQUIPMENT	4,545	4,545	0	0	4,545	
100-618-6560	MEDICAL SUPPLIES	40	40	0	0	40	
100-616-6565	MOSQUITO SPRAYING	2,000	2,000	1,684	4,042	2,000	
100-616-6570	CHEMICALS - SWIMMING POOL	4,200	4,200	2,156	5,174	4,200	
100-616-6575	SAFETY EQUIPMENT	750	750	93	223	750	
SUBTOTAL		53,767	83,635	18,021	43,250	83,635	
OTHER OPER. EXP. 6600							
100-616-6610	MISC.	1,400	1,400	1,079	2,590	1,400	
100-616-6678	TRAVEL & SCHOOL	250	250	0	0	250	history
SUBTOTAL		1,650	1,650	1,079	2,590	1,650	
CAPITAL OUTLAY 6700							
100-616-6710	CAPITAL OUTLAY	0	0	0	0	0	
SUBTOTAL		0	0	0	0	0	
DEBT SERVICE 6900							
100-616-6910.01	PRINCIPAL 2015 FORD cont 6959	12,096	5,768	5,768	5,768	5,954	
100-616-6910.02	PRINCIPAL 2016 MOWERS cont 7330	0	718	0	2,153	2,237	
100-616-6911.01	INTEREST 2015 FORD cont 6959	1,353	2,614	782	2,614	596	
100-616-6911.02	INTEREST 2016 MOWERS cont 7330	2,494	9,100	0	461	377	
SUBTOTAL		15,943	18,200	6,550	10,996	9,164	
TOTAL		512,808	558,208	191,854	444,057	555,756	

100 SHOP

ACCOUNT #	DESCRIPTION	2015/2016 ADOPTED	2016/2017 ADOPTED	2016/2017 TYD AS OF FEB	2016/2017 PROJECTED	2017/2018 ADOPTED	NOTES
PERSONAL SERV. 6100							
100-619-6110	SALARIES & WAGES	16,217	16,703	7,067	16,961	17,205	
100-619-6112	OVERTIME	150	150	0	0	150	
100-619-6144	FICA	1,279	1,318	554	1,330	1,328	
100-619-6145	HEALTH & LIFE INS.	4,550	4,492	1,427	3,425	4,379	
100-619-6146	UNEMPLOYMENT	90	90	0	0	59	
100-619-6147	W/C	856	1,211	502	1,205	1,121	
100-619-6148	TMRS	1,537	1,623	688	1,651	1,695	
100-619-6149	LONGEVITY	356	380	380	380	12	
100-619-6150	UNIFORM ALLOWANCE	200	200	182	437	200	
SUBTOTAL		25,235	26,167	10,800	25,388	26,149	
SERVICES 6200							
100-619-6291	OIL RECYCLING FEE	50	50	0	0	50	
100-619-6292	TIRE RECYCLING FEE	600	600	0	0	600	
SUBTOTAL		650	650	0	0	650	
MAINTENANCE 6300							
100-619-6310.62	M/R 02 CHEV 3886	700	700	380	912	700	
100-619-6310.66	MISC. EQUIPMENT MAINT.	500	500	872	2,093	500	
100-619-6315	BUILDING MAINT.	1,000	1,000	593	1,423	1,000	
100-619-6325	RADIO MAINT.	100	100	0	0	100	
100-619-6335	FIRE EXTINGUISHER MAINT.	100	100	73	175	100	
SUBTOTAL		2,400	2,400	1,918	4,603	2,400	
UTILITIES 6400							
100-619-6410	ELECTRICITY	1,200	1,200	432	1,037	1,027	14.44%dec
100-619-6415	GAS	980	980	434	1,042	980	
100-619-6420	TELEPHONE	500	500	157	377	500	
SUBTOTAL		2,680	2,680	1,023	2,455	2,507	
SUPPLIES 6500							
100-619-6510	MATERIALS & SUPPLIES	4,500	4,500	2,224	5,338	4,500	
100-619-6515	JANITORIAL SUPPLIES	200	200	287	689	200	

ACCOUNT #	DESCRIPTION	2016/2017 ADOPTED	2016/2017 ADOPTED	TYD AS OF FEB	2016/2017 PROJECTED	2017/2018 ADOPTED	NOTES
100-619-6530	GAS & OIL	600	600	2,370	5,688	600	
100-619-6575	SAFETY EQUIPMENT	100	100	0	0	100	
SUBTOTAL		5,400	5,400	4,881	11,714	5,400	
CAPITAL OUTLAY 6700							
100-619-6710	CAPITAL OUTLAY	0	0	0	0	0	
SUBTOTAL		0	0	0	0	0	
DEBT SERVICE 6900							
SUBTOTAL		0					
TOTAL		36,365	37,297	18,622	44,161	37,106	

GRAND TOTAL 100	3,268,032	3,337,576	1,436,996	3,128,668	**3,478,282**	

2017/2018 BUDGET

ADMINISTRATION 200

w 3%, merit, rate chgs

ACCOUNT #	DESCRIPTION	2015/2016 ADOPTED	2016/2017 ADOPTED	2016/2017 TYD AS OF FEB	2016/2017 PROJECTED	2017/2018 ADOPTED	NOTES
PERSONAL SERV. 6100							
200-611-6110	SALARIES & WAGES	153,905	162,584	66,506	159,614	168,124	
200-611-6112	OVERTIME	2,432	500	843	2,023	500	
200-611-6144	FICA	12,092	12,619	5,614	13,474	13,054	
200-611-6145	HEALTH & LIFE INS.	33,567	27,056	11,848	28,435	31,100	
200-611-6146	UNEMPLOYMENT	540	540	0	0	351	
200-611-6147	W/C	1,991	2,059	1,295	3,108	1,979	
200-611-6148	TMRS	14,529	15,538	6,985	16,764	16,654	
200-611-6149	LONGEVITY	1,724	1,868	1,868	1,868	2,012	
200-611-6150	UNIFORM ALLOWANCE	200	200	0	0	200	
SUBTOTAL		220,980	222,964	94,959	225,286	233,974	
SERVICES 6200							
200-611-6220	LEGAL FEES	18,000	18,000	4,398	10,555	18,000	
200-611-6225	AUDITOR	11,600	14,900	5,215	12,516	14,900	
200-611-6235	CONSULTANT FEES	0	0	0	0	0	
200-611-6245	CHAMBER OF COMMERCE	990	990	413	991	990	
200-611-6267	OFFICE EQUIPMENT	1,500	1,500	0	0	1,500	
200-611-6269	OPERATING EQUIP LEASE - COPIER	1,986	1,986	748	1,795	1,986	
200-611-6271	ADVERTISING	500	500	718	1,723	500	
200-611-6274	POSTAGE & FREIGHT	6,468	6,468	918	2,203	6,468	
200-611-6276	INSURANCE	13,304	13,304	13,784	33,082	13,784	
200-611-6277	DUES/SUBSCRIPTIONS/PUBLICATIONS	2,500	2,500	1,391	3,338	2,500	
SUBTOTAL		56,848	60,148	27,585	66,204	60,628	
MAINTENANCE 6300							
200-611-6310	MOTOR VEHICLE MAINTENANCE	300	300	0	0	300	
200-611-6310.13	M/R 2011 CHEV 4WD 1264 (DUNCAN)	500	500	11	26	500	
200-611-6310.14	M/R 2011 CHEV 4WD 0313 (JACOBY)	500	500	394	946	500	
200-611-6315	BUILDING MAINTENANCE	4,300	4,300	1,636	3,926	4,300	3950 base
200-611-6325	RADIO MAINT & REPAIR	750	750	0	0	750	
200-611-6330	OFFICE EQUIPMENT MAINT.	2,000	2,000	484	1,162	2,000	
200-611-6335	FIRE EXT MAINT & REPAIR	0	0	8	19	0	
200-611-6390	COMPUTER SYSTEM MAINT.	18,000	10,000	12,295	12,295	22,600	Incode,Flexnet,support
SUBTOTAL		26,350	18,350	14,828	18,374	30,950	
UTILITIES 6400							
200-611-6410	ELECTRICITY	4,000	4,000	1,496	3,590	3,423	14.44% dec
200-611-6420	TELEPHONE/PAGERS	5,700	5,700	4,431	10,634	5,700	What?

ACCOUNT #	DESCRIPTION	2016/2017 ADOPTED	2016/2017 ADOPTED	2016/2017 TYD AS OF FEB	2016/2017 PROJECTED	2017/2018 ADOPTED	NOTES
SUBTOTAL		9,700	9,700	5,927	14,225	9,123	
SUPPLIES 6500							
200-611-6515	JANITORIAL SUPPLIES	1,500	1,500	657	1,577	1,500	
200-611-6520	OFFICE SUPPLIES	3,000	3,000	2,130	5,112	3,000	
200-611-6525	DATA PROCESSING SUPPLIES	2,400	2,400	0	0	2,400	bills and late cards
200-611-6530	GAS & OIL	2,300	2,300	674	1,618	2,300	
200-611-6535	ELECTION	2,500	2,500	2,500	2,500	2,500	
SUBTOTAL		11,700	11,700	5,961	10,806	11,700	
OTHER OPER. EXP. 6600							
200-611-6610	MISC.	3,093	3,093	1,200	2,880	3,093	
200-611-6678	TRAVEL & SCHOOL	2,500	2,500	269	646	2,500	
200-611-6695	RECORDS MANAGEMENT	500	500	0	0	500	
SUBTOTAL		6,093	6,093	1,469	3,526	6,093	
CAPITAL OUTLAY 6700							
200-611-6710	CAPITAL OUTLAY	0	49,503	0	0		
200-611-6720	SPECIAL PROJECTS **	67,830	79,118	73,345	104,491	68,075	Pump #2 @ PS $31,000 + 28,649 + (22,092)
SUBTOTAL		67,830	128,621	73,345	104,491	68,075	
DEPRECIATION 6800							
200-611-6810	DEPRECIATION	234,547	234,547	97,511	234,026	234,547	
SUBTOTAL		234,547	234,547	97,511	234,026	234,547	
DEBT SERVICE 6900							
		0	0	0	0	0	
SUBTOTAL		0	0	0	0	0	
TOTAL		634,048	692,123	321,585	676,939	655,090	
has offsetting revenue							

WATER

ACCOUNT #	DESCRIPTION	2015/2016 ADOPTED	2016/2017 ADOPTED	2016/2017 TYD AS OF FEB	2016/2017 PROJECTED	2017/2018 ADOPTED	NOTES
PERSONAL SERVICES 6100							
200-621-6110	SALARIES & WAGES	166,399	171,847	76,478	183,547	171,504	
200-621-6112	OVERTIME	7,500	7,500	6,272	15,053	7,500	
200-621-6144	FICA	13,441	13,871	6,557	15,737	13,787	
200-621-6145	HEALTH & LIFE INS.	54,600	32,337	8,047	19,313	52,545	
200-621-6146	UNEMPLOYMENT	1,080	1,080	0	0	702	
200-621-6147	W/C	7,468	8,671	4,960	11,904	7,866	
200-621-6148	TMRS	16,146	17,080	7,863	18,871	17,590	
200-621-6149	LONGEVITY	1,796	1,972	1,916	1,916	1,220	
200-621-6150	UNIFORM ALLOWANCE	2,000	2,000	1,603	3,847	2,000	
SUBTOTAL		270,430	256,358	113,696	270,188	274,714	
SERVICES 6200							
200-621-6230	BACKFLOW INSPECTION PROGRAM	600	600	270	648	600	
200-621-6235	CONSULTANT FEES	0	0	0	0	0	
200-621-6265	WATER DISTRICT	710,781	710,781	243,337	584,009	676,567	Assumption: .50 inc effective Jan1, 2018
200-621-6270	CREDIT BUREAU COLLECTION	0	0	0	0	0	
200-621-6274	POSTAGE & FREIGHT	200	200	935	2,244	200	
200-621-6275	TEST SAMPLES	4,200	4,200	3,850	9,240	4,200	
200-621-6280	AGENT FEES (TWDB PROJECT)	2,400	2,400	806	1,934	2,400	
SUBTOTAL		718,181	718,181	249,198	598,075	683,967	
MAINTENANCE 6300							
200-621-6310	MOTOR VEHICLE MAINT.	1,500	1,500	1,322	3,173	1,500	
200-621-6310.66	MAINT & REPAIR MISC. EQUIPMENT	125	125	99	238	125	
200-621-6310.79	CAT 420E BACKHOE 6895	800	800	1,078	2,587	800	
200-621-6310.80	M/R 96 CHEV 1500 8252	850	850	0	0	850	
200-621-6310.82	M/R 2007 FORD 1919	700	700	0	0	700	
200-621-6310.83	M/R 2007 FORD 1918	700	700	637	1,529	700	
200-621-6310.86	HEAVY DUTY EQUIPMENT	250	250	278	667	250	
200-621-6310.87	MAINT & REPAIR CAT BACKHOE 1792	0	0	0	0	0	
200-621-6310.88	M/R INGERSOL AIR COMPRESSOR	150	150	0	0	150	
200-621-6310.89	M/R 2004 FREIGHTL DUMP TRUCK #89	700	700	0	0	700	
200-621-6310.90	M/R 2006 CHEV 5483	700	700	7	17	700	
200-621-6310.91	M/R 09 FORD 350 1280	700	700	254	610	700	
200-621-6310.92	M/R 06 CHEV 3/4 TON 1813	700	700	536	1,286	700	
200-621-6310.93	M/R 2014 CHEV W UTILITY BED	250	250	320	768	250	
200-621-6310.94	M/R CAT BACKHOE 420F Ser # 5073	400	400	406	974	400	
200-621-6310.97	M/R 2016 CHEV 2500 DIESEL	0	0	80	192	0	
200-621-6310.98	M/R 2017 CHEV PU 0925	0	0	48	115	0	
200-621-6315	UTILITY BUILDING MAINT.	500	500	1,163	2,791	500	Commerce st bldg
200-621-6325	RADIOS & MAINT.	600	600	0	0	600	
200-621-6335	FIRE EXTINGUISHER MAINT.	250	250	63	151	250	
200-621-6375	WATER TANK MAINT.	800	800	0	0	2,000	4 yr history
200-621-6380	WATER SYSTEM MAINT.	47,000	47,000	37,080	88,992	81,205	4 yr history +
200-621-6395	UTILITY LINE DAMAGE REPAIRS.	400	400	0	0	400	
SUBTOTAL		58,075	58,075	43,371	104,090	93,480	
UTILITIES 6400							
200-621-6410	ELECTRICITY	47,300	47,300	18,293	43,903	40,470	14.44% Dec
200-621-6415	GAS	600	600	120	288	600	avg
200-621-6420	TELEPHONE/PAGERS	885	998	601	1,442	998	

ACCOUNT #	DESCRIPTION	2016/2017 ADOPTED	2016/2017 ADOPTED	2016/2017 TYD AS OF FEB	2016/2017 PROJECTED	2017/2018 ADOPTED	NOTES
SUBTOTAL		48,785	48,898	19,014	45,634	42,068	
SUPPLIES 6500							
200-621-6510	TOOLS & SUPPLIES	5,300	5,300	2,820	6,768	5,300	
200-621-6530	GAS & OIL	12,500	12,500	99	238	12,500	
200-621-6565	CHEMICALS	1,000	1,000	2,291	5,498	3,000	Inc $ 2,000 for PS Chemicals
200-621-6575	SAFETY EQUIPMENT	250	250	0	0	250	
SUBTOTAL		19,050	19,050	5,210	12,504	21,050	
OTHER OPER. EXP. 6600							
200-621-6610	MISC.	2,000	2,000	3,758	9,019	2,000	
200-621-6645	BAD DEBT EXPENSE	1,500	1,400		0	1,400	history
200-621-6650	STATE INSPECTION FEES	3,900	2,000	4,192	10,061	4,192	history
200-621-6678	TRAVEL, SCHOOL, LICENSE RENEWAL	1,400	1,400	992	2,381	1,400	
	CREDIT CARD FEES					7,884	now has revenue offset
SUBTOTAL		8,800	6,800	8,942	21,461	16,876	
CAPITAL OUTLAY 6700							
200-621-6710	CAPITAL OUTLAY	0		894	0	19,379	vehicle match, truck bed
SUBTOTAL		0		894	0	19,379	
DEBT SERVICE 6900							
200-621-6910	PRINCIPAL LOAN 2012 REFUNDING	60,000	65,000	32,617	65,000	65,000	updated to reflect current year payment schedule
200-621-6910.08	PRINCIPAL C/O 2008 B	80,000	80,000	80,000	80,000	80,000	
200-621-6910.09	PRINCIPAL AMR F&MST BANK	70,268	79,204	79,204	79,204	88,939	
200-621-6910.10	**WATER DISTRICT** 2012 DEBT PMT	138,302	137,912	53,973	137,912	137,912	61.33% of ECWSD Rev Bonds Series 2012
200-621-6910.11	PRIN DUMP TRUCK, PICKUP cont 6499	23,824	24,632	0	24,632	25,467	updated to reflect current year payment schedule
200-621-6910.12	PRINCIPAL, 2016 PICKUP cont 7330		6,127	0	6,127	6,367	new 16-17
200-621-6910.13	PRINCIPAL, BACKHOE cont 6959		14,667	14,667	14,667	15,140	
200-621-6910.14	PRINCIPAL 2017 TRUCK & SENSUS	0	17,188	0	17,188	17,064	
200-621-6910.15	PRINCIPAL 2017 GIS & SCADA	0		0		15,776	
	WATER DISTRICT 1992 DEBT PMT					119,093	ECWSD debt part shared, part just Eastland
200-621-6911	INTEREST LOAN 2012 REFUNDING	68,034	65,234	0	65,234	63,284	updated to reflect current year payment schedule
200-621-6911.08	INTEREST C/O 2008 B	18,900	17,700	9,250	17,700	17,300	
200-621-6911.09	INTEREST AMR F&MST BANK	19,557	15,546	15,546	15,546	10,934	
200-621-6911.11	INT DUMP TRUCK, PICKUP cont 6499	2,506	7,440	0	1,698	864	updated to reflect current year payment schedule
200-621-6911.12	INTEREST, 2016 PICKUP cont 7330	6,550	1,313	0	1,313	1,073	new 16-17
200-621-6911.13	INTEREST, BACKHOE cont 6959	0	1,676	1,989	1,676	1,515	
200-621-6911.14	INTEREST 2017 TRUCK & SENSUS	0	0	0	0	3,796	
200-621-6911.15	INTEREST 2017 GIS & SCADA	0	0	0	0	2,853	
SUBTOTAL		487,941	533,639	287,246	526,221	672,377	
TOTAL		1,611,262	1,641,001	727,571	1,578,173	1,823,911	

has offsetting revenue

SEWER

ACCOUNT #	DESCRIPTION	2015/2016 ADOPTED	2016/2017 ADOPTED	2016/2017 TYD AS OF FEB	2016/2017 PROJECTED	2017/2018 ADOPTED	NOTES
PERSONAL SERV. 6100							
200-622-6110	SALARIES & WAGES	42,420	43,603	19,893	47,743	73,520	
200-622-6112	OVERTIME	2,800	2,800	3,338	8,011	2,800	
200-622-6144	FICA	3,478	3,575	1,699	4,078	5,872	
200-622-6145	HEALTH & LIFE INS.	9,100	5,592	1,836	4,406	17,515	
200-622-6146	UNEMPLOYMENT	180	180	0	0	234	
200-622-6147	W/C	1,586	1,631	1,320	3,168	2,467	
200-622-6148	TMRS	4,178	4,403	2,183	5,239	7,491	
200-622-6149	LONGEVITY	240	336	336	336	432	
200-622-6150	UNIFORM ALLOWANCE	400	400	346	830	800	
SUBTOTAL		64,382	62,520	30,951	73,812	111,131	
SERVICES 6200							
200-622-6213	MISC. SERVICES-SLUDGE REMOVAL	3,500	3,500	6,417	15,401	6,823	5 yr avg
200-622-6235	CONSULTANT FEES	0	0	570	1,368	0	
200-622-6274	POSTAGE & FREIGHT	200	200	17	41	200	history
200-622-6275	TEST SAMPLES	7,000	7,000	4,591	11,018	9,082	4 yr avg
200-622-6280	AGENT FEES	0	0	0	0	0	
SUBTOTAL		10,700	10,700	11,595	27,828	16,105	
MAINTENANCE 6300							
200-622-6310	MOTOR VEHICLE MAINT.	1,000	1,000	269	646	1,000	
200-622-6310.10	M/R 2013 CHEV 2500 7407	250	250	575	1,380	250	insurance proceeds need to be applied
200-622-6310.66	MAINT & REPAIR MISC. EQUIPT.	250	250	243	583	250	
200-622-6310.92	M/R 2003 HARBEN JET MACHINE	700	700	227	545	700	
200-622-6310.96	VAC TEC VACUUM PUMP/TRAILER	1,200	1,200	120	288	1,200	
200-622-6310.97	M/R 2003 POLARIS 8703	150	150	0	0	150	
200-622-6315	BUILDING MAINT.	700	700	104	250	700	
200-622-6325	RADIO MAINT.	200	200	0	0	200	
200-622-6335	FIRE EXTINGUISHER MAINT.	75	75	15	36	75	
200-622-6385	SEWER SYSTEM/PLANT MAINT.	44,490	44,490	36,599	87,838	74,327	
200-622-6390	COMPUTER SYSTEM MAINT.	150	150	0	0	150	
SUBTOTAL		49,165	49,165	38,152	91,565	79,002	
UTILITIES 6400							
200-622-6410	ELECTRICITY	45,250	45,250	19,911	47,786	38,716	14.44% Dec
200-622-6415	GAS	600	600	120	288	600	
200-622-6420	TELEPHONE/DSL	6,500	6,500	3,945	9,468	6,500	
SUBTOTAL		52,350	52,350	23,976	57,542	45,816	

ACCOUNT #	DESCRIPTION	2016/2017 ADOPTED	2016/2017 ADOPTED	2016/2017 TYD AS OF FEB	2016/2017 PROJECTED	2017/2018 ADOPTED	NOTES
SUPPLIES 6500							
200-622-6510	MATERIALS & SUPPLIES	3,500	3,500	966	2,318	3,500	
200-622-6515	JANITORIAL SUPPLIES	200	200	25	60	200	
200-622-6520	OFFICE SUPPLIES	200	200	524	1,258	200	
200-622-6530	GAS & OIL	4,287	4,287	1,346	3,230	4,287	
200-622-6565	CHEMICALS	1,900	1,900	3,341	8,018	1,900	
200-622-6575	SAFETY EQUIPMENT	100	100	0	0	100	
SUBTOTAL		10,187	10,187	6,202	14,885	10,187	
OTHER OPER. EXP. 6600							
200-622-6610	MISC.	500	500	0	0	500	
200-622-6650	STATE INSPECTION FEES	4,000	4,000	4,255	4,255	4,255	new amt
200-622-6678	TRAVEL,SCHOOL, LICENSE RENEWAL	800	800	111	266	800	
SUBTOTAL		5,300	5,300	4,366	4,521	5,555	
CAPITAL OUTLAY 6700							
200-622-6710	CAPITAL OUTLAY	0	0	0	0	16,050	sewer camera
SUBTOTAL		0	0	0	0	16,050	
DEBT SERVICE 6900							
200-622-6910.20	PRINCIPAL C/O 2008 A	40,000	40,000	40,000	40,000	45,000	updated to current year payment schedule
200-622-6910.21	PRINCIPAL 2010 REFUNDING	65,000	60,000	0	60,000	65,000	updated to current year payment schedule
	PRINCIPAL NEW PLANT					330,000	
	PRINCIPAL/INTEREST MAIN LIFT REBUILD					16,946	
200-622-6911.20	INTEREST C/O 2008 A	25,070	23,020	11,780	23,020	21,850	updated to current year payment schedule
200-622-6911.21	INTEREST 2010 REFUNDING	61,556	59,606	37,103	59,606	57,206	updated to current year payment schedule
	INTEREST NEW PLANT					34,276	
SUBTOTAL		191,626	182,626	88,883	182,626	570,278	
TOTAL		383,710	372,848	204,125	452,779	854,124	

has offsetting revenue

SANITATION

ACCOUNT #	DESCRIPTION	2015/2016 ADOPTED	2016/2017 ADOPTED	2016/2017 TYD AS OF FEB	2016/2017 PROJECTED	2017/2018 ADOPTED	NOTES
SERVICES 6200							
200-623-6210	RESIDENTIAL COST	555,922	545,574	227,911	546,986	545,574	
SUBTOTAL		555,922	545,574	227,911	546,986	545,574	
OTHER OPER. EXP. 6600							
200-623-6615	STATE SALES TAX	39,320	38,520	12,985	31,164	38,520	
SUBTOTAL		39,320	38,520	12,985	31,164	38,520	
TOTAL		595,242	584,094	240,896	578,150	584,094	

has offsetting revenue

200 SHOP & WAREHOUSE

ACCOUNT #	DESCRIPTION	2015/2016 ADOPTED	2016/2017 ADOPTED	2016/2017 TYD AS OF FEB	2016/2017 PROJECTED	2017/2018 ADOPTED	NOTES
PERSONAL SERV. 6100							
200-619-6110	SALARIES & WAGES	16,217	16,703	7,067	16,961	17,204	
200-619-6112	OVERTIME	150	150	0	0	150	
200-619-6144	FICA	1,279	1,318	554	1,330	1,329	
200-619-6145	HEALTH & LIFE INS.	4,550	4,492	1,427	3,425	4,378	
200-619-6146	UNEMPLOYMENT	90	90	0	0	59	
200-619-6147	W/C	856	1,211	502	1,205	1,121	
200-619-6148	TMRS	1,537	1,623	688	1,651	1,695	
200-619-6149	LONGEVITY	356	380	380	380	12	
200-619-6150	UNIFORM ALLOWANCE	200	200	182	437	200	
SUBTOTAL		25,235	26,167	10,800	25,388	26,148	
SERVICES 6200							
200-619-6291	OIL RECYCLING FEE	50	50	0	0	50	
200-619-6292	TIRE RECYCLING FEE	600	600	0	0	600	
SUBTOTAL		650	650	0	0	650	
MAINTENANCE 6300							
100-619-6310.62	M/R 2002 CHEV 3886	700	700	379	910	700	
200-619-6310.66	MISC. EQUIPMENT MAINT.	500	500	857	2,057	500	
200-619-6315	BUILDING MAINT.	600	600	352	845	600	
200-619-6325	RADIO MAINT.	100	100	0	0	100	
200-619-6335	FIRE EXTINGUISHER MAINT.	250	250	73	175	250	
SUBTOTAL		2,150	2,150	1,661	3,986	2,150	
UTILITIES 6400							
200-619-6410	ELECTRICITY	1,200	1,200	432	1,037	1,027	14.44% Dec
200-619-6415	GAS	980	980	434	1,042	980	
200-619-6420	TELEPHONE	500	500	157	377	500	
SUBTOTAL		2,680	2,680	1,023	2,455	2,507	
SUPPLIES 6500							
200-619-6510	MATERIALS & SUPPLIES	4,000	4,000	2,224	5,338	4,000	
200-619-6515	JANITORIAL SUPPLIES	200	200	287	689	200	
200-619-6520	OFFICE SUPPLIES	25	25	0	0	25	

ACCOUNT #	DESCRIPTION	2016/2017 ADOPTED	2016/2017 ADOPTED	2016/2017 TYD AS OF FEB	2016/2017 PROJECTED	2017/2018 ADOPTED	NOTES
200-619-6530	GAS & OIL	588	588	2,370	5,688	588	check coding
200-619-6575	SAFETY EQUIPMENT	100	100	0	0	100	
SUBTOTAL		4,913	4,913	4,881	11,714	4,913	
TOTAL		35,628	36,560	18,365	43,544	36,368	

GRAND TOTAL 200	3,259,890	3,326,626	1,512,542	3,329,586	3,953,587	
GRAND TOTAL FUNDS 100 & 200	6,178,147	6,655,452	2,949,538	6,458,254	7,431,869	

FY 2017-18 Budget

07/31/17 w ADOPTED tax rate

100 GENERAL FUND/REVENUE

ACCOUNT #	DESCRIPTION	2015/2016 ADOPTED	2016/2017 ADOPTED	2016/2017 TYD AS OF FEB	2016/2017 PROJECTED	2017/2018 ADOPTED	NOTES
TAXES 5100							
100-5110	PROPERTY TAX M & O	949,334	957,043	892,279	951,000	1,000,096	rate .58591
100-5112	DELINQUENT TAX	35,000	35,000	11,615	27,876	35,000	3 yr average
100-5113	PENALTY & INTEREST	25,800	25,800	6,073	14,575	25,800	3 yr average
100-5114	FRANCHISE TAX	310,000	300,000	94,323	226,375	300,000	
100-5115	MIXED BEVERAGE TAX RECEIPTS	3,000	4,190	2,939	7,054	4,190	
100-5116	SALES & USE TAX CITY PORTION	890,369	859,076	462,912	1,110,989	959,984	rate .58591
SUBTOTAL		2,213,503	2,181,109	1,470,141	2,337,869	2,325,070	
INTERGOVERNMENTAL 5300							
100-5330	COUNTY FIRE FIGHTING	22,000	22,000	11,000	26,400	22,000	
100-5330	EISD SRO SHARE FUNDING	17,692	17,718	0	17,718	28,269	(50% share, No grant support in FY 17-18)
SUBTOTAL		22,000	39,718	11,000	26,400	50,269	
CHARGES FOR SERV. 5400							
100-5430	SWIMMING POOL RECEIPTS	29,000	29,000	0	29,000	29,000	2 yr avg, 2 yr decline
100-5435	REG. DEATH CERTIFICATES	800	520	167	401	520	
100-5440	REG. BIRTH CERTIFICATES	1,654	1,570	286	686	1,570	history
100-5445	TAX CERTIFICATES	425	620	175	420	620	3 yr avg
100-5450	POLICE REPORTS	475	550	192	461	550	history
100-5455	PHOTOCOPIES	25	25	3	7	25	
100-5460	OIL FILTER RECYCLING ACCOUNT	50	50	0	0	50	
100-5465	TIRE RECYCLING ACCOUNT	50	50	0	0	50	
100-5470	EEDI ADMINISTRATIVE SERVICE	10,000	15,000	3,750	9,000	15,000	
SUBTOTAL		42,479	47,385	4,573	39,975	47,385	
FINES & FEES 5500							
100-5510	COURT FINES	60,000	135,178	55,744	138,916	145,178	using May
100-5512	PARKING FINES	400	200	0	0	200	
100-5514	POUND FEES	1200	1440	304	730	1440	
100-5520	PLANNING/ZONING FEES	2000	2000	623	1,495	2000	
100-5530	POLICE DEPT FEES	300	500	0	0	500	
SUBTOTAL		49,795	139,318	56,671	141,141	149,318	

ACCOUNT #	DESCRIPTION	2015/2016 ADOPTED	2016/2017 ADOPTED	2016/2017 TYD AS OF FEB	2016/2017 PROJECTED	2017/2018 ADOPTED	NOTES
OTHER REVENUES 5600							
100-5610	RENTS & LEASES	1,200	1,200	150	360	1,200	
100-5615	OIL ROYALTIES	15,000	13,500	3,548	8,515	13,500	
100-5618	INTEREST	2,000	2,000	1,251	3,002	3,000	increasing
100-5620	SALE OF CEMETERY PLOTS	12,000	6,500	3,400	8,160	6,500	3 yr average
100-5623	FIRE TRUCK FUND	1,500	1,200	408	979	1,200	
100-5635	AIRPORT REVENUE	4,211	5,000	1,103	2,647	5,000	
100-5640	MISC. RECEIPTS	16,000	20,000	248	595	20,000	
100-5645	INSURANCE PROCEEDS	0	0	5,145	12,348	0	
100-5650	SALE OF ASSETS	0	0	0	0	0	
100-5655	CONVENIENCE CTR REVENUE	3,500	3,500	755	1,812	3,500	
100-5671	SALE OF CITY PROPERTY	0	6,000	0	6,000	6,000	
100-5699	SPECIAL PROJECTS REVENUE	0	0	1,321	3,170	0	
SUBTOTAL		55,411	58,900	17,329	47,590	59,900	
APPROPRIATED REVENUE							
100-5111	PROPERTY TAX DEBT SERVICE	45,500	49,600	49,600		48,200	current payment
100-5116.01	SALES & USE TAX EEDI PORTION	445,184	429,538	231,456	555,494	478,835	
100-5507	STATE PORTION OF FINES	37,290	75,577	27,254	65,410	62,224	
100-5508	COURT TECHNOLOGY REVENUE	2,008	2,860	1,551	3,722	2,860	
100-5509	COURT SECURITY REVENUE	1,503	2,145	1,163	2,791	2,145	
100-5630	HOTEL/MOTEL TAX REVENUE	235,000	235,000	86,748	208,195	235,000	
100-5690	DONATIONS POLICE DEPT	2,500	2,500	0	0	2,500	based on history
100-5740	GRANT PROCEEDS PD-LEOSE	55,562	34,776	0	34,776	14,576	21 Century LE ($13,412), LEOSE ($1,164)
100-	SAFER GRANT PROCEEDS FD	0	0	0	0	0	
100-	TxDOT RAMP GRANT FUNDS	0	0	0	0	0	
SUBTOTAL		824,547	831,996	397,772	870,389	846,340	
TRANS. FROM OTHER FUNDS 5700							
100-5712	TRANSFER FROM UTILITY FUND	0	40000	0	0	0	
100-5730	TRANSFER FROM RESERVE	30,000		0		0	
SUBTOTAL		0	40,000	0	0	0	
TOTAL		3,207,735	3,338,426	1,957,486	3,463,363	3,478,282	

appropriated revenue - see offsetting expense

FY 2017-18 Budget

08/16/17

w water/ww rate chgs, debt redistribution

200 UTILITIESFUND/REVENUE

ACCOUNT #	DESCRIPTION	2015/2016 ADOPTED	2016/2017 ADOPTED	2016/2017 TYD AS OF FEB	2016/2017 PROJECTED	2017/2018 ADOPTED	NOTES
LICENSES & PERMITS 5200							
200-5210	IRRIGATION PERMITS	9100	9100			9100	
SUBTOTAL		9100	9100	0	0	9100	
CHGS FOR SERV. 5400							
200-5410	WATER SERVICE	1,410,235	1,523,705	578,754	1,523,705	1,439,706	Cover 5% water increase 1,465,000 + ($35,539)+
200-5411	SEWER SERVICE	389,655	398,593	185,448	445,075	219,542	Look at the March and September 2014 numbers
200-5412	LATE CHARGES	40,000	40,000	17,561	42,146	42,000	same - history
200-5413	WATER CONNECT FEES	20,000	16,000	6,330	15,192	16,000	history
200-5414	GARBAGE SERVICES-CITY	132,000	132,000	55,578	133,387	132,000	history
200-5417	CONTRACT REVENUE	1,850	1,850	1,191	2,858	1,850	current contract
200-5420	SALE OF BULK WATER	1,000	2,000	90	2,000	3,000	story + added request due to Cisco restrictions
200-5425	WATER & SEWER TAPS	10,000	10,000	10,800	25,920	20,000	
SUBTOTAL		2,004,740	2,124,148	855,752	2,190,284	1,874,098	
FINES AND FEES 5500							
200-5513	RETURN CHECK FEES	2000	1000	450	1,080	1000	3 yr average
200-5514	CREDIT/DEBIT CARD FEE	7350	7350	3,285	7,884	7884	
SUBTOTAL		9350	8350	3,735	8,964	8884	
OTHER REVENUES 5600							
200-5618	INTEREST	1,524	1,000	484	1,162	1,000	interest rates
200-5640	MISC. RECEIPTS	10,298	10,298	1,841	4,418	10,298	same AMP hits here
200-5645	INSURANCE PROCEEDS	0	0		0	0	
200-5650	SALE OF ASSETS	0	0		0	0	
SUBTOTAL		11,822	11,298	2,325	5,580	11,298	
APPROPRIATED REVENUE							
200-5410.01	WATER DEBT SERVICE REVENUE	99,770	99,770	16,508	39,619	335,320	
200-5411.01	SEWER DEBT SERVICE REVENUE	73,328	73,328	12,122	29,093	563,640	
200-5410.02	WATER PLANT DEBT SERV REVENUE	154,161	154,161	21,818	52,363	264,531	
200-5499	CAPITAL PROJECT REVENUE (3.40 fund)	67,830	67,830	11,252	27,005	68,075	
200-5415	GARBAGE SERVICES-IESI	555,922	545,574	225,331	540,794	545,574	
200-5416	GARBAGE SALES TAX	39,320	38,520	20,362	48,869	38,520	
SUBTOTAL		990,331	979,183	307,393	737,743	1,815,660	
TRANS. FROM OTHER FUNDS 5700							
200-5720	GRANT PROCEEDS	0	-40000	0	0	0	No Transfer to Gen Operating Fund
200-5730	TRANSFER FROM RESERVE	0	0	0		0	
	DEPRECIATION CLEARING ACCT	234,547	234,547	0	234,547	234,547	
SUBTOTAL		234,547	194,547	0	234,547	234,547	
TOTAL		3,128,186	3,326,626	1,169,205	3,177,118	3,953,587	

appropriated revenue - see offsetting expense

special project carryover

GRAND TOTAL FUNDS 100 & 200	6,335,921	6,665,052	3,126,691	6,640,482	7,431,869

FY 2017-2018 Capital Requests

As of June 30, 2017

Item #	DEPT.	ITEM DESCRIPTION	COST	TOTAL REQUEST	PROPOSED FUNDING	REMARKS
1	Police Dept.	10% stage increase for Police Officers	18,465.26	18,465.26	18,465.26	
2	Police Dept.	LED Lighting for Police Dept. Garage	$ 719.70	$ 719.70	$ 719.70	
3	Police Dept.	6 Schlage keypads for Police offices	$ 629.64	$ 629.64	$ 629.64	
4	Police Dept.	2 Brother RJ-4030 Ticket printers	$ 947.98	$ 947.98	$ 947.98	
5	Fire Dept. (Other Reqs)	Replace Suburban Command Vehicle in Fire Dept. with USDA Grant (25% local match)	$11, 300.75	$11, 300.75	$11, 300.75	25% match. Cmd. Veh. projected cost is $45,205
6	Fire Dept.	Pay Increase towards eventual parity with Police Department	$ 9.881.48	$ 9.881.48	$ 9.881.48	Part Funding. Inc. equates 5% inc. vs. 3% for PD
7	Fire Dept.	Volunteer Pay Incentive	$ 30,000.00	$24,000.00	$ 12,,000.00	Chief Arthur originally asked from $30,000
8	Fire Dept.	Emergency Reporting Software	$ 1,980.00	$1,980.00	$1,980.00	
9	Fire Dept.	Halligan Add-on to Emergency reporting	$ 649.00	$ 649.00		Skip the add-on
10	Fire Dept.	InspectER Add-on to Emergency reporting	$ 240.00	$ 240.00	$ 240.00	
11	Fire Dept.	Bunker Gear (3 Sets)	$ 7,500.00	$ 7,500.00	$ 7,500.00	
12	Fire Dept.	TNT Recue Tool repair	$ 850.00	$ 850.00	$ 850.00	
13	PW (Sewer)	Add 1 Full Time Worker to Sewer Dept. as the Asst. WWTP Operator	$44,882.00	$44,882.00	$44,882.00	Starts @ $ 13.274/hour?
14	PW (Water)	Replace ¾ Ton PU Truck in the Water Dept. with USDA Grant (25% local match)	$10,678.50	$10,678.50	$10,678.50	25% match. Truck projected cost is $42,714
15	PW (Sewer)	Inspection Camera System	$ 16,049.80	$ 16,049.80	$ 16,049.80	
16	PW (Water)	Utility Bed for Water Operator's Truck	$ 8,700.00	$8,700.00	$8,700.00	
	TOTAL		**$ 163,473.61**	**$ 157,473.61**	**$ 144,824.61**	