

CITY OF MULESHOE

FY 2015 - 2016 ANNUAL OPERATING BUDGET

OCTOBER 1, 2015 TO SEPTEMBER 30, 2016

CLIFF BLACK, MAYOR

COLT ELLIS, COUNCILMEMBER
District 1- Mayor Pro Tem

VACANT, COUNCILMEMBER
District 2

ERIC McELROY, COUNCILMEMBER
District 3

GARY PARKER, COUNCILMEMBER
District 4

David Brunson, City Manager

LeAnn Gallman, City Secretary

Required Budget Statement

This budget will raise more total property taxes than last year's budget by \$8,172 or 0.90%, and of that amount, \$7,775, is tax revenue to be raised from new property added to the tax roll this year.

City of Muleshoe
FY2015-2016
Annual Operating Budget

To the Honorable Mayor, Members of the City Council and Citizens of Muleshoe:

In compliance with the provisions of the Civil Statutes of the State of Texas and the Home Rule Charter for the City of Muleshoe, the FY2015-2016 Annual Operating Budget was duly adopted by the Muleshoe City Council at a regular meeting held on September 14, 2015. The budget is the city's financial plan for the operation of the city for the fiscal year October 1, 2015 through September 30, 2016.

General Fund

The General Fund provides for basic services of the city including Mayor and City Council, Administration, Police Department, Fire Department, Street Maintenance, Sanitation Services, Parks and Recreation, Library, Municipal Court, Code Enforcement, Animal Control and Airport.

The General Fund is funded with revenues from property tax, sales tax, and franchise tax as well as a transfer from the Water/Wastewater Fund for payment in lieu of taxes, and other administrative services. The 2015 tax base increased 2.13% from last year. The City Council adopted the effective tax rate of \$0.6538 per \$100 evaluation to fund the Maintenance and Operation needs of the city. This tax rate is \$0.008 (1.21%) lower than last year's tax rate.

Capital improvement funds allocated in the General Fund Include:

Administration

Computer equipment and lease purchase debt - \$3,100.

Police Department

Equipment, radios, computer equipment, crime scene equipment, bullet proof vests, and lease purchase debt - \$32,500.

Fire Department

Grass fire truck, building improvements, and radios - \$49,000

Parks Department

Playground equipment, walking trail, and irrigation system - \$38,000

Library

Building improvements, computer equipment, books and media - \$28,000

Municipal Court

Computer equipment, technology fund expenses - \$3,700

Airport

Runway and Taxiway rebuild - \$285,000 (\$2,850,000 project funded 90% by TxDOT)

Interest and Sinking Fund

The Interest and Sinking Fund is a clearing account for the 2008 Certificates of Obligation payments. Funds are from property taxes (\$113,713) and the Water & Sewer Fund (\$188,499).

Enterprise Funds

Enterprise Funds are used to account for the city's "business-like" activities such as the Water/Wastewater Department. Revenues for Enterprise Funds are generated through fees that specifically pay for these services. A portion of the fund balances generated in the city's Water/Wastewater fund are transferred to the General Fund and to the Capital Projects Fund.

Water/Wastewater rates are unchanged for the FY2015-2016 Budget.

Water/Wastewater revenues are projected to decrease 1.24% due to decreased water sales.

Capital improvement projects for the Water/Wastewater Department include:

Water & Sewer

Computer equipment, lease purchase debt, water mains and taps, meters and settings, water well, sewer line camera, and service truck - \$116,000.

Special Revenue Funds

Special Revenue Funds account for revenues generated for specific purposes. Use of revenues from Hotel/Motel taxes, Economic Development sales tax, and grants are statutorily restricted and can only be used for legally allowed projects and programs.

Expenditure of revenues from Hotel/Motel taxes are authorized to promote activities and events that impact the hotel/motel industry within the city and to provide funding for tourism and historical preservation.

Economic Development sales tax revenue is used to promote the growth of manufacturing and industrial activities in and around Muleshoe.

Personnel

Salaries

Employee salaries were increased 4.2% in the FY2015-2016 Budget. The salary increases were a combination of cost of living adjustments and merit increases and were made possible because of efficiencies within each department. Salary adjustments were not dependent on any increase in revenues i.e. tax rate, sales taxes, fees for service, etc.

Insurance

Medical insurance costs increased 11.6% for FY2015-2016. Increased costs for medical insurance are mainly driven by the Federal Affordable Care Act.

The city offers a consumer driven insurance option to employees. This plan allows employees to choose from eight (8) medical plans that provide various deductibles, out-of-pocket expenses, and co-pays. The employee chooses the plan that best fits his/her situation.

The city contributes \$460.28 toward employee medical coverage and \$265.00 for dependent

coverage. Any medical insurance cost above the city's contribution is paid by the employee.

The city also provides \$36.90 for employee dental and vision insurance.

Salaries and employee benefits account for 44.18% of the city's total FY2015-2016 budget.

Unreserved Fund Balance

In order to maintain fiscal stability, the City of Muleshoe maintains an Unreserved Fund Balance in each fund to meet unforeseen emergencies that may arise and to address future major capital improvement projects. The City's overall Unreserved Fund Balance is 64.9% of current year budgeted expenses.

Summary

The FY2015-2016 Annual Operating Budget for the City of Muleshoe is the product of many hours of deliberation and consideration by the City Council, Department Heads, Administrative, and Financial staff. I firmly believe that this financial plan indicates the commitment of the city to continue to provide excellent efficient services to the citizens of Muleshoe and provides a plan to implement and develop growth within the city.

David Brunson
City Manager

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CITY OF MULESHOE
FY2015-2016 BUDGET
CASH POSITION SUMMARY

<u>POOLED CASH</u>	ACTUAL 10/01/2014	ESTIMATED 10/01/2015	PROJECTED 10/01/2016
01 - General Fund	\$ 1,245,801	\$ 1,350,000	\$ 1,322,927
05 - Interest & Sinking	\$ 142,152	\$ 107,600	\$ 107,950
10 - Water & Sewer	\$ 997,664	\$ 1,025,000	\$ 1,150,715
20 - Street Maintenance	\$ 12,478	\$ 10,000	\$ 10,100
30 - Hotel/Motel Tax Fund	\$ 90,748	\$ 116,000	\$ 134,850
35 - Economic Development	\$ 767,978	\$ 750,000	\$ 752,721
55 - Drug Seizure	\$ 1,560	\$ 1,378	\$ 1,378
	<u>\$ 3,258,382</u>	<u>\$ 3,359,978</u>	<u>\$ 3,480,641</u>

CITY OF MULESHOE
FY2015-2016 BUDGET
DEBT SERVICE

SHORT TERM DEBT

Muleshoe State Bank

Fire Department Brush Truck

Balance (Principal & Interest):	\$	43,542	
Annual Payment:	\$	43,542	
Ending Balance:	\$	-	(pay off 10/01/2015)

BONDED DEBT

Certificates of Obligation

Tax and Waterworks and Sewer System Improvements

Balance (Principal):	\$	3,025,000	
Balance (Interest):	\$	883,506	
Balance (Principal & Interest):	\$	3,908,506	
Annual Principal Payment:	\$	180,000	(annual payment)
Annual Interest Payment:	\$	120,113	(semi-annual payment)
Total Payment:	\$	300,113	
Ending Balance:	\$	3,608,394	(payoff February 2028)

Total Debt:	\$	3,952,048	
Total Annual Payment:	\$	343,654	
Balance:	\$	3,608,394	

**CITY OF MULESHOE
FY2015-2016 BUDGET
PROPERTY TAX REVENUE**

2015 Total Tax Base:	\$	131,157,033
FY2015-2016 Adopted M&O Tax Rate:	\$	0.6538
FY2015-2016 M&O Tax Levy:		857,505
FY2015-2016 Adopted Debt Tax Rate:	\$	0.0867
FY2015-2016 Debt Tax Levy:		113,713
FY2015-2016 Adopted Total Tax Rate:	\$	0.7405
FY2015-2016 Total Tax Levy:		971,218
Projected FY2015-2016 Tax Revenue: (95% of Tax Levy)	\$	922,657
Projected Delinquent Tax Collections:	\$	82,000
Total Projected Tax Collection (Current & Delinquent):	\$	1,004,657

**CITY OF MULESHOE
FY2015-2016 BUDGET
CAPITAL IMPROVEMENTS**

General Fund

Administration

Computer Equipment/Software: \$ 2,000
 Copier/Printer Lease Purchase: \$ 1,100
 Total: \$ 3,100

Police Department

Furniture & Fixtures: \$ 2,000
 Equipment: \$ 10,000
 (Vehicle lighting, in-car video, bullet-proof vest)
 Crime Scene Equipment: \$ 7,000
 Print Kit: \$ 500
 Radios/Pagers/Console: \$ 6,000
 Computer Equipment/Software: \$ 4,000
 Lease Purchase-Debt: \$ 3,000
 Total: \$ 32,500

Fire Department

Radios: \$ 2,000
 Grass Fire Truck \$ 42,000
 Building Improvements: \$ 5,000
 Total: \$ 49,000

Refuse Department

Equipment: \$ 6,000
 Total: \$ 6,000

Parks

Equipment: \$ 20,000
 Walking Track/Irrigation System/Other: \$ 16,000
 Irrigation System: \$ 2,000
 Total: \$ 38,000

Library

Buildings: \$ 5,000
 Computer Equipment/Software: \$ 6,000
 Books: \$ 14,000
 Media: \$ 3,000
 Total: \$ 28,000

Municipal Court

Computer Equipment/Software: \$ 500
 Techonology Fund Expense: \$ 3,200
 Total: \$ 3,700

Total General Fund Capital Outlay: \$ 160,300

Water & Sewer

Billing

Office Equipment: \$ 500
 Computer Equipment/Software: \$ 2,500
 Lease Purchase Debt: \$ 1,100
 Total: \$ 4,100

Operations

Water Mains & Taps: \$ 20,000
 Meters & Settings: \$ 10,000
 Wells Pumps & Motors: \$ 50,000
 Equipment: \$ 12,000
 (Sewer Line Camera)
 Automobile & Trucks: \$ 20,000
 Total: \$ 112,000

Total Water & Sewer Capital Outlay: \$ 116,100

Economic Development

Capital Improvements

Furniture & Fixtures: \$ 500
 Appraisals: \$ 500
 Computer Equipment/Software: \$ 1,000
 Lease/Purchase Debt: \$ 1,300
 Total: \$ 2,800

Total Capital Outlay: \$	279,200
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City of Muleshoe
2015-2016
REVENUE AND EXPENSE SUMMARY
GENERAL FUND

REVENUES

	2015-2016 Budget	2015-2016 Budget
All Revenues	<u>\$ 2,920,791</u>	<u>\$ 2,887,209</u>
TOTALS:	\$ 2,920,791	\$ 2,887,209

EXPENSES

	2015-2016 Budget	2015-2016 Budget	Percent of Total Expenses
01-Administration	\$ 325,289	\$ 331,849	11.4%
01-Building & Maintenance	\$ 63,156	\$ 63,976	2.2%
03-Police	\$ 843,798	\$ 860,697	29.5%
04-Fire	\$ 136,400	\$ 133,400	4.6%
05-Street	\$ 370,153	\$ 383,947	13.2%
06-Refuse	\$ 226,149	\$ 231,274	7.9%
07-Health	\$ 6,000	\$ 6,000	0.2%
08-Parks	\$ 80,950	\$ 73,250	2.5%
09-Swimming Pool	\$ 99,941	\$ 99,941	3.4%
10-Library	\$ 211,397	\$ 222,129	7.6%
11-Non Departmental	\$ 252,000	\$ 252,000	8.6%
12-Municipal Court	\$ 59,360	\$ 60,833	2.1%
14-Golf Course	\$ 80,000	\$ 95,000	3.3%
15-Animal Ctrl/Code Enforcement	\$ 62,381	\$ 64,785	2.2%
16-Airport	<u>\$ 58,150</u>	<u>\$ 35,200</u>	1.2%
Totals:	\$ 2,875,124	\$ 2,914,282	
Fund Balance:	\$ 45,667	\$ (27,073)	

**GENERAL FUND
TOTAL
REVENUES**

Acct. No.		2015-2016 Budget	2015-2016 Budget	Percent Change
4050	CURRENT AD VALOREM TAXES	\$ 801,571	\$ 814,629	1.63%
4060	TAX DISCOUNT	\$ (17,500)	\$ (17,500)	N/A
4080	DELINQUENT AD VALOREM TAXES	\$ 82,000	\$ 82,000	0.00%
4090	PENALTY & INTEREST	\$ 25,000	\$ 25,000	0.00%
4150	FRANCHISE FEES	\$ 290,000	\$ 290,000	0.00%
4160	MIXED DRINK TAXES	\$ 1,000	\$ 1,000	0.00%
4170	SALES TAXES	\$ 395,000	\$ 430,000	8.86%
4180	RV PARK REVENUE	\$ 2,000	\$ 2,000	0.00%
4190	ALCOHOL PERMITS	\$ -	\$ 360	N/A
4200	MECHANICAL CODE PERMIT	\$ 600	\$ 600	0.00%
4210	BUILDING PERMITS	\$ 5,000	\$ 5,000	0.00%
4230	PLUMBING PERMITS	\$ 2,500	\$ 2,500	0.00%
4240	CURB BREAKOUT	\$ -	\$ -	N/A
4250	DOG LICENSES & FEES	\$ 4,000	\$ 4,000	0.00%
4260	TIE DOWN FEES	\$ -	\$ -	N/A
4270	VENDOR PERMITS	\$ 600	\$ 600	0.00%
4290	RETURNED CHECK FEES	\$ -	\$ -	N/A
4340	RECEIPTS STREET LIGHTS	\$ 2,700	\$ 2,700	0.00%
4370	CONTRIBUTIONS FROM COUNTY	\$ -	\$ -	N/A
4430	LIBRARY COPY MACHINE	\$ 3,700	\$ 3,700	0.00%
4440	SWIMMING POOL FEES	\$ 40,000	\$ 40,000	0.00%
4445	SP CONCESSIONS	\$ 20,000	\$ 20,000	0.00%
4450	LANDFILL REVENUE	\$ 220,000	\$ 240,000	9.09%
4460	GARBAGE & TRASH COLLECTIONS	\$ 530,000	\$ 535,000	0.94%
4470	SENIOR CITIZEN DISCOUNT	\$ (5,500)	\$ (5,500)	N/A
4490	MOSQUITO CONTROL SERVICES	\$ -	\$ -	N/A
4500	LIBRARY GRANTS	\$ 4,000	\$ 4,000	0.00%
4510	LIBRARY COLLECTIONS	\$ 1,500	\$ 1,500	0.00%
4515	LIBRARY MEMORIALS & HONORS	\$ -	\$ -	N/A
4519	TRUANCY PREV & DIVERSION FUND	\$ -	\$ -	N/A
4520	CORPORATION COURT FINES	\$ 55,000	\$ 55,000	0.00%
4521	MUN CT TECHNOLOGY FUND	\$ 2,000	\$ 2,000	0.00%
4522	JUDICIAL EFFICIENCY FUND	\$ 120	\$ 120	0.00%
4523	MUN CT SECURITY FUND	\$ 1,500	\$ 1,500	0.00%
4524	MUN CT INDIGENT DEFENSE FEE	\$ 1,000	\$ 1,000	0.00%
4525	STATE FUNDED EDUCATION	\$ -	\$ -	N/A

4526	POLICE DEPT SEIZURE FUNDS	\$ -	<u>\$ -</u>	N/A
4527	COURT CC PROCESSING FEE	\$ -	<u>\$ -</u>	N/A
4530	POLICE DEPT GRANTS	\$ -	<u>\$ -</u>	N/A
4540	FIRE DEPARTMENT GRANTS	\$ -	<u>\$ -</u>	N/A
4550	PSAP SUPPLY ALLOCATION	\$ -	<u>\$ -</u>	N/A
4600	INTEREST EARNED	\$ 5,000	<u>\$ 3,000</u>	-40.00%
4601	TX STAR INTEREST	\$ -	<u>\$ -</u>	N/A
4602	TEXPOOL INTEREST	\$ -	<u>\$ -</u>	N/A
4610	MISCELLANEOUS REVENUE	\$ 25,000	<u>\$ 25,000</u>	0.00%
4615	VOLUNTARY DONATION	\$ 17,800	<u>\$ 17,800</u>	0.00%
4625	COC BEAUTIFICATION GRANT	\$ -	<u>\$ -</u>	
4630	HANGER RENTAL	\$ 9,600	<u>\$ 9,600</u>	0.00%
4640	AIRPORT FUEL REVENUE	\$ 25,000	<u>\$ 20,000</u>	-20.00%
4650	TRANSFER CASH POOL	\$ -	<u>\$ -</u>	N/A
4660	AIRPORT APT RENT	\$ -	<u>\$ -</u>	N/A
4670	COUNTRY CLUB REVENUE	\$ 15,600	<u>\$ 15,600</u>	0.00%
4675	SALE OF ASSETS	\$ 5,000	<u>\$ 5,000</u>	0.00%
4680	AIRPORT GRANT FUNDS	\$ -	<u>\$ -</u>	N/A
4710	TRANSFER FROM WATER & SEWER	<u>\$ 350,000</u>	<u>\$ 250,000</u>	<u>-28.57%</u>
	TOTALS:	\$ 2,920,791	\$ 2,887,209	-1.15%

**GENERAL FUND
ADMINISTRATION
EXPENSES**

Acct. No.		2015-2016 Budget	2015-2016 Budget	Percent Change
Personal Services				
501-5050	SALARIES	\$ 152,653	\$ 158,458	3.80%
501-5090	OVERTIME	\$ -	\$ -	N/A
501-5150	ATTORNEY & JUDGE SERVICES	\$ 7,000	\$ 7,000	0.00%
501-5200	JANITOR SERVICES	\$ 1,850	\$ 1,850	0.00%
501-5250	GROUP HOSPITAL INSURANCE	\$ 16,877	\$ 18,562	9.99%
501-5300	RETIREMENT SYSTEM	\$ 25,791	\$ 25,826	0.14%
501-5350	SOCIAL SECURITY	\$ 11,458	\$ 11,893	3.80%
501-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
501-5380	VEHICLE ALLOWANCE	\$ -	\$ -	N/A
501-5400	ELECTION EXPENSE	\$ 2,000	\$ 2,000	0.00%
	Total Personal Services	\$ 217,629	\$ 225,589	3.66%
Supplies				
501-6050	OFFICE SUPPLIES	\$ 4,000	\$ 4,000	0.00%
501-6150	GASOLINE & OIL	\$ 2,500	\$ 2,500	0.00%
501-6250	JANITORIAL	\$ 1,000	\$ 1,000	0.00%
501-6400	OTHER SUPPLIES	\$ 500	\$ 500	0.00%
	Total Supplies	\$ 8,000	\$ 8,000	0.00%
Maintenance				
501-7050	BUILDINGS	\$ 3,250	\$ 3,000	-7.69%
501-7300	FURNITURE & FIXTURES	\$ -	\$ -	N/A
501-7400	RADIOS/PAGERS	\$ -	\$ -	N/A
501-7690	MAINTENANCE AGREEMENT	\$ 9,500	\$ 9,500	0.00%
	Total Maintenance	\$ 12,750	\$ 12,500	-1.96%

Other Charges

501-8050	TELEPHONE	\$ 3,000	\$ 3,000	0.00%
501-8100	LEASE OF EQUIPMENT	\$ 950	\$ 950	0.00%
501-8120	DATA PROCESSING SERV/WEBSITE	\$ 1,250	\$ 1,000	-20.00%
501-8150	INSURANCE	\$ 16,000	\$ 16,500	3.13%
501-8160	WORKERS COMPENSATION	\$ 1,360	\$ 1,360	0.00%
501-8200	SPECIAL SERVICES	\$ 2,000	\$ 4,100	105.00%
501-8250	ADVERTISING	\$ 2,500	\$ 2,000	-20.00%
501-8300	TRAVEL EXPENSE	\$ 20,000	\$ 17,000	-15.00%
501-8350	EDUCATION & TRAINING	\$ 3,500	\$ 3,500	0.00%
501-8400	DUES & SUBSCRIPTIONS	\$ 3,200	\$ 3,200	0.00%
501-8500	UTILITIES	\$ 1,500	\$ 1,500	0.00%
501-8550	AUDITOR	\$ 8,250	\$ 8,250	0.00%
501-8650	MISCELLANEOUS	\$ 2,500	\$ 2,500	0.00%
501-8860	BAD DEBTS	\$ -	\$ -	N/A
501-8870	SR CITIZEN VOL DONATION	\$ 17,800	\$ 17,800	0.00%
	Total Other Charges	\$ 83,810	\$ 82,660	-1.37%

Capital Improvements

501-9400	RADIO/PAGERS/WARNING SYSTEM	\$ -	\$ -	N/A
501-9510	COMPUTER EQUIPMENT/SOFTWARE	\$ 2,000	\$ 2,000	0.00%
501-9600	LEASE PURCHASE DEBT	\$ 1,100	\$ 1,100	0.00%
501-9615	LEASE PURCHASE INTEREST	\$ -	\$ -	N/A
	Total Capital Improvements	\$ 3,100	\$ 3,100	0.00%
	Total - Department Expenses	\$ 325,289	\$ 331,849	2.02%

**GENERAL FUND
BUILDING & MAINTENANCE
EXPENSES**

Acct. No.		2015-2016 Budget	2015-2016 Budget	Percent Change
<u>Personal Services</u>				
502-5050	SALARIES	\$ 30,740	\$ 32,224	4.83%
502-5090	OVERTIME	\$ 200	\$ 200	0.00%
502-5250	GROUP HOSPITAL INSURANCE	\$ 8,385	\$ 6,052	-27.83%
502-5300	RETIREMENT SYSTEM	\$ 5,194	\$ 5,252	1.12%
502-5350	SOCIAL SECURITY	\$ 2,307	\$ 2,419	4.84%
502-5370	UNEMPLOYMENT COMPENSATION	\$ -	N/A	
	Total Personal Services	\$ 46,826	\$ 46,146	-1.45%
<u>Supplies</u>				
502-6100	WEARING APPAREL	\$ 600	\$ 600	0.00%
502-6150	GASOLINE & OIL	\$ 6,000	\$ 6,000	0.00%
502-6200	MINOR TOOLS & APPARATUS	\$ 1,000	\$ 1,000	0.00%
502-6250	JANITORIAL	\$ 2,200	\$ 2,200	0.00%
502-6400	OTHER SUPPLIES	\$ 2,500	\$ 2,500	0.00%
	Total Supplies	\$ 12,300	\$ 12,300	0.00%
<u>Maintenance</u>				
502-7050	BUILDINGS	\$ 2,000	\$ 3,500	75.00%
502-7400	RADIOS/PAGERS	\$ -	\$ -	N/A
502-7450	AUTOMOBILES & TRUCKS	\$ 1,000	\$ 1,000	0.00%
	Total Maintenance	\$ 3,000	\$ 4,500	50.00%
<u>Other Charges</u>				
502-8150	INSURANCE	\$ 350	\$ 350	0.00%
502-8160	WORKERS COMPENSATION	\$ 680	\$ 680	0.00%
502-8300	TRAVEL EXPENSE	\$ -	\$ -	N/A
	Total Other Charges	\$ 1,030	\$ 1,030	0.00%
<u>Capital Improvements</u>				
502-9400	RADIOS/PAGERS	\$ -	\$ -	N/A
	Total Capital Improvements	\$ -	\$ -	N/A
	Total - Department Expenses	\$ 63,156	\$ 63,976	1.30%

**GENERAL FUND
POLICE DEPARTMENT
EXPENSES**

Acct. No.		2015-2016 Budget	2015-2016 Budget	Percent Change
<u>Personal Services</u>				
503-5050	SALARIES	\$ 457,553	\$ 469,147	2.53%
503-5090	OVERTIME	\$ 20,000	\$ 20,000	0.00%
503-5200	JANITOR SERVICES	\$ 5,000	\$ 5,000	0.00%
503-5250	GROUP HOSPITAL INSURANCE	\$ 80,495	\$ 91,474	13.64%
503-5300	RETIREMENT SYSTEM	\$ 76,085	\$ 75,291	-1.04%
503-5350	SOCIAL SECURITY	\$ 34,375	\$ 35,245	2.53%
503-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personal Services	\$ 673,508	\$ 696,157	3.36%
<u>Supplies</u>				
503-6050	OFFICE SUPPLIES	\$ 6,000	\$ 6,000	0.00%
503-6100	WEARING APPAREL	\$ 4,500	\$ 4,500	0.00%
503-6150	GASOLINE & OIL	\$ 24,000	\$ 24,000	0.00%
503-6200	MINOR TOOLS & APPARATUS	\$ 500	\$ 500	0.00%
503-6250	JANITORIAL	\$ 2,000	\$ 2,000	0.00%
503-6400	OTHER SUPPLIES	\$ 3,000	\$ 3,000	0.00%
503-6410	TRAINING SUPPLIES	\$ 3,000	\$ 3,500	16.67%
503-6420	PATROL SUPPLIES	\$ 3,500	\$ 3,500	0.00%
	Total Supplies	\$ 46,500	\$ 47,000	1.08%
<u>Maintenance</u>				
503-7050	BUILDINGS	\$ 6,000	\$ 6,000	0.00%
503-7400	RADIOS/PAGERS	\$ 2,000	\$ 2,000	0.00%
503-7450	AUTOMOBILES & TRUCKS	\$ 8,000	\$ 8,000	0.00%
503-7690	MAINTENANCE AGREEMENT	\$ 6,000	\$ 6,000	0.00%
503-7750	MISCELLANEOUS MAINTENANCE	\$ -	\$ -	N/A
	Total Maintenance	\$ 22,000	\$ 22,000	0.00%

Other Charges

503-8050	TELEPHONE	\$	13,000	\$ 13,000	0.00%
503-8100	LEASE OF EQUIPMENT	\$	-	\$ -	N/A
503-8150	INSURANCE	\$	9,000	\$ 9,000	0.00%
503-8160	WORKERS COMPENSATION	\$	8,840	\$ 8,840	0.00%
503-8300	TRAVEL EXPENSE	\$	6,000	\$ 6,500	8.33%
503-8350	EDUCATION & TRAINING	\$	4,500	\$ 4,500	0.00%
503-8360	EDUCATION/STATE FUNDED	\$	-	\$ -	N/A
503-8400	DUES & SUBSCRIPTIONS	\$	2,000	\$ 2,000	0.00%
503-8500	UTILITIES	\$	8,000	\$ 8,000	0.00%
503-8650	MISCELLANEOUS	\$	700	\$ 700	0.00%
503-8651	EVIDENCE PROCESSING	\$	2,000	\$ 2,000	0.00%
503-8660	PSAP ACCOUNT	\$	-	\$ -	N/A
503-8800	DRUG INTERVENTION	\$	1,500	\$ 1,500	0.00%
503-8810	CITY/COUNTY UTILITIES	\$	-	\$ -	N/A
503-8820	CITY/COUNTY MAINTENANCE	\$	-	\$ -	N/A
503-8830	CITY/COUNTY INSURANCE	\$	-	\$ -	N/A
503-8840	CITY/COUNTY FUEL	\$	-	\$ -	N/A
503-8850	CITY/COUNTY TELETYPE & 911	\$	-	\$ -	N/A
503-8860	CONTACT DATA REPORT	\$	2,000	\$ 2,000	0.00%
503-8870	PUBLIC RELATIONS INFORMATION	\$	2,000	\$ 2,000	0.00%
503-8880	DRUG DOG	\$	3,000	\$ 3,000	0.00%
503-8890	EMERGENCY MGMT COORDINATOR	\$	-	\$ -	N/A
	Total Other Charges	\$	62,540	\$ 63,040	0.80%

Capital Improvements

503-9300	FURNITURE & FIXTURES	\$	2,000	\$ 2,000	0.00%
503-9320	EQUIPMENT	\$	9,000	\$ 10,000	11.11%
503-9321	CRIME SCENE EQUIP	\$	1,500	\$ 7,000	366.67%
503-9322	PRINT KIT	\$	500	\$ 500	0.00%
503-9323	35MM	\$	-	\$ -	N/A
503-9400	RADIOS/PAGERS/CONSOLE	\$	5,000	\$ 6,000	20.00%
503-9450	AUTOMOBILES & TRUCKS	\$	15,000	\$ -	-100.00%
503-9510	COMPUTER EQUIPMENT/SOFTWARE	\$	3,500	\$ 4,000	14.29%
503-9600	LEASE PURCHASE-DEBT	\$	2,750	\$ 3,000	9.09%
503-9615	LEASE PURCHASE INTEREST	\$	-	\$ -	N/A
	Total Capital Improvements	\$	39,250	\$ 32,500	-17.20%
	Total - Department Expenses	\$	843,798	\$ 860,697	2.00%

**GENERAL FUND
FIRE DEPARTMENT
EXPENSES**

Acct. No.		2015-2016 Budget	2015-2016 Budget	Percent Change
Personal Services				
504-5110	FIREMEN STIPEND	\$ -	\$ -	N/A
504-5200	JANITOR SERVICES	\$ 1,200	\$ 1,200	0.00%
504-5300	RETIREMENT SYSTEM	\$ 4,000	\$ 4,000	0.00%
504-5380	VEHICLE ALLOWANCE	\$ -	\$ -	N/A
	Total Personal Services	\$ 5,200	\$ 5,200	0.00%
Supplies				
504-6050	OFFICE SUPPLIES	\$ 1,500	\$ 1,500	0.00%
504-6100	WEARING APPAREL	\$ 6,000	\$ 6,000	0.00%
504-6150	GASOLINE & OIL	\$ 8,500	\$ 8,500	0.00%
504-6200	MINOR TOOLS & APPARATUS	\$ 5,000	\$ 5,000	0.00%
504-6250	JANITORIAL	\$ 500	\$ 500	0.00%
504-6300	CHEM MED SURG & VECTOR	\$ -	\$ -	N/A
504-6400	OTHER SUPPLIES	\$ 100	\$ 100	0.00%
504-6410	TRAINING SUPPLIES	\$ -	\$ -	N/A
	Total Supplies	\$ 21,600	\$ 21,600	0.00%
Maintenance				
504-7050	BUILDINGS	\$ 3,000	\$ 3,000	0.00%
504-7350	MACHINERY & IMPLEMENTS	\$ 7,500	\$ 7,500	0.00%
504-7400	RADIOS/PAGERS	\$ 2,000	\$ 2,000	0.00%
504-7450	AUTOMOBILES & TRUCKS	\$ 10,000	\$ 10,000	0.00%
504-7695	FIRE/RESCUE REPLACEMENT	\$ 7,500	\$ 7,500	0.00%
	Total Maintenance	\$ 30,000	\$ 30,000	0.00%
Other Charges				
504-8050	TELEPHONE	\$ 1,600	\$ 1,600	0.00%
504-8150	INSURANCE	\$ 6,500	\$ 6,500	0.00%
504-8160	WORKERS COMPENSATION	\$ -	\$ -	N/A
504-8300	TRAVEL EXPENSE	\$ 5,000	\$ 5,000	0.00%
504-8350	EDUCATION & TRAINING	\$ 3,000	\$ 3,000	0.00%
504-8500	UTILITIES	\$ 10,000	\$ 10,000	0.00%
504-8650	MISCELLANEOUS	\$ 1,500	\$ 1,500	0.00%
	Total Other Charges	\$ 27,600	\$ 27,600	0.00%
Capital Improvements				
504-9320	EQUIPMENT	\$ -	\$ -	N/A
504-9400	RADIOS	\$ 2,000	\$ 2,000	0.00%
504-9450	AUTOMOBILES & TRUCKS	\$ 45,000	\$ 42,000	-6.67%

504-9460	BUILDING IMPROVEMENTS	\$ 5,000	\$ 5,000	0.00%
	Total Capital Improvements	\$ 52,000	\$ 49,000	-5.77%
	Total - Department Expenses	\$ 136,400	\$ 133,400	-2.20%

**GENERAL FUND
STREET DEPARTMENT
EXPENSES**

Acct. No.		2015-2016 Budget	2015-2016 Budget	Percent Change
Personal Services				
505-5050	SALARIES	\$ 131,612	\$ 135,171	2.70%
505-5080	EXTRA HELP	\$ -	\$ -	N/A
505-5090	OVERTIME	\$ 2,000	\$ 2,000	0.00%
505-5250	GROUP HOSPITAL INSURANCE	\$ 24,001	\$ 27,381	14.08%
505-5300	RETIREMENT SYSTEM	\$ 20,830	\$ 20,718	-0.54%
505-5350	SOCIAL SECURITY	\$ 9,890	\$ 10,157	2.70%
505-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personal Services	\$ 188,333	\$ 195,427	3.77%
Supplies				
505-6050	OFFICE SUPPLIES	\$ 1,400	\$ 2,200	57.14%
505-6100	WEARING APPAREL	\$ 2,000	\$ 2,000	0.00%
505-6150	GASOLINE & OIL	\$ 24,000	\$ 24,000	0.00%
505-6200	MINOR TOOLS & APPARATUS	\$ 1,500	\$ 1,500	0.00%
505-6300	CHEM MED SURG & VECTOR	\$ 4,200	\$ 4,200	0.00%
505-6400	OTHER SUPPLIES	\$ 1,200	\$ 1,200	0.00%
505-6450	SWEEPER SUPPLIES	\$ 2,000	\$ 2,000	0.00%
	Total Supplies	\$ 36,300	\$ 37,100	2.20%
Maintenance				
505-7100	STREETS ROADWAYS HIGHWAYS	\$ 46,000	\$ 46,000	0.00%
505-7350	MACHINERY & IMPLEMENTS	\$ 15,000	\$ 15,000	0.00%
505-7400	RADIOS/PAGERS	\$ -	\$ -	N/A
505-7450	AUTOMOBILES & TRUCKS	\$ 8,000	\$ 8,000	0.00%
505-7510	TRAFFIC SIGNAL/STREET SIGNS	\$ 8,000	\$ 8,000	0.00%
	Total Maintenance	\$ 77,000	\$ 77,000	0.00%

Other Charges

505-8050	TELEPHONE	\$ 1,800	\$ 1,800	0.00%
505-8130	MATERIALS	\$ 3,000	\$ 3,000	0.00%
505-8150	INSURANCE	\$ -	\$ -	N/A
505-8160	WORKERS COMPENSATION	\$ 2,720	\$ 2,720	0.00%
505-8300	TRAVEL EXPENSE	\$ 1,500	\$ 1,500	0.00%
505-8350	EDUCATION & TRAINING	\$ 1,500	\$ 1,400	-6.67%
505-8450	STREET LIGHTING	\$ 52,000	\$ 52,000	0.00%
505-8650	MISCELLANEOUS	\$ -	\$ -	N/A
	Total Other Charges	\$ 62,520	\$ 62,420	-0.16%

Capital Improvements

505-9450	AUTOS & TRUCKS	\$ -	\$ -	N/A
505-9500	STREET SWEEPER	\$ 6,000	\$ 12,000	100.00%
	Total Capital Improvements	\$ 6,000	\$ 12,000	100.00%

Total - Department Expenses	\$ 370,153	\$ 383,947	3.73%
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**GENERAL FUND
REFUSE DEPARTMENT
EXPENSES**

Acct. No.		2015-2016 Budget	2015-2016 Budget	Percent Change
<u>Personal Services</u>				
506-5050	SALARIES	\$ 99,303	\$ 101,862	2.58%
506-5080	EXTRA HELP	\$ -	\$ -	N/A
506-5090	OVERTIME	\$ 1,500	\$ 1,500	0.00%
506-5250	GROUP HOSPITAL INSURANCE	\$ 15,605	\$ 18,139	16.24%
506-5300	RETIREMENT SYSTEM	\$ 14,932	\$ 14,772	-1.07%
506-5350	SOCIAL SECURITY	\$ 7,469	\$ 7,662	2.58%
506-5370	UNEMPLOYMENT	\$ -	\$ -	N/A
	Total Personal Services	\$ 138,809	\$ 143,934	3.69%
<u>Supplies</u>				
506-6050	OFFICE SUPPLIES	\$ 200	\$ 200	0.00%
506-6100	WEARING APPAREL	\$ 1,650	\$ 1,650	0.00%
506-6150	GASOLINE & OIL	\$ 35,000	\$ 35,000	0.00%
506-6200	MINOR TOOLS & APPARATUS	\$ 500	\$ 500	0.00%
506-6300	CHEM MED SURG & VECTOR	\$ 500	\$ 500	0.00%
506-6400	OTHER SUPPLIES	\$ 500	\$ 500	0.00%
	Total Supplies	\$ 38,350	\$ 38,350	0.00%
<u>Maintenance</u>				
506-7170	LANDFILL	\$ 2,000	\$ 2,000	0.00%
506-7350	MACHINERY & IMPLEMENTS	\$ 18,000	\$ 18,000	0.00%
506-7400	RADIOS/PAGERS	\$ -	\$ -	N/A
506-7450	AUTOMOBILES & TRUCKS	\$ 2,500	\$ 2,500	0.00%
	Total Maintenance	\$ 22,500	\$ 22,500	0.00%

Other Charges

506-8100	LEASE OF EQUIPMENT	\$	-	\$	-	N/A
506-8150	INSURANCE	\$	1,050	\$	1,050	0.00%
506-8160	WORKERS COMPENSATION	\$	2,040	\$	2,040	0.00%
506-8200	SPECIAL SERVICES	\$	500	\$	500	0.00%
506-8220	TNRCC FEES/TESTS	\$	14,000	\$	14,000	0.00%
506-8300	TRAVEL EXPENSE	\$	1,200	\$	1,200	0.00%
506-8350	EDUCATION & TRAINING	\$	1,200	\$	1,200	0.00%
506-8500	UTILITIES	\$	500	\$	500	0.00%
506-8650	MISCELLANEOUS	\$	-	\$	-	N/A
	Total Other Charges	\$	20,490	\$	20,490	0.00%

Capital Improvements

506-9320	EQUIPMENT	\$	6,000	\$	6,000	0.00%
506-9340	GRANT EXPENSE	\$	-	\$	-	N/A
506-9450	AUTOS & TRUCKS	\$	-	\$	-	N/A
506-9560	LANDFILL CLOSURE	\$	-	\$	-	N/A
	Total Capital Improvements	\$	6,000	\$	6,000	0.00%
	Total - Department Expenses	\$	226,149	\$	231,274	2.27%

**GENERAL FUND
HEALTH DEPARTMENT
EXPENSES**

Acct. No.		2015-2016 Budget	2015-2016 Budget	Percent Change
<u>Supplies</u>				
507-6300	CHEM MED SURG & VECTOR	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>0.00%</u>
	Total Supplies	\$ 6,000	\$ 6,000	0.00%
 <u>Capital Improvements</u>				
507-9320	EQUIPMENT - MOSQUITO SPRAYERS	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
	Total Other Charges	\$ -	\$ -	N/A
	Total - Department Expenses	\$ 6,000	\$ 6,000	0.00%

**GENERAL FUND
PARKS
EXPENSES**

Acct. No.		2015-2016 Budget	2015-2016 Budget	Percent Change
<u>Supplies</u>				
508-6150	GASOLINE & OIL	\$ 3,600	\$ 3,600	0.00%
508-6200	MINOR TOOLS & APPARATUS	\$ 600	\$ 600	0.00%
508-6350	BOTANICAL & AGRICULTURAL	\$ 2,500	\$ 2,500	0.00%
	Total Supplies	\$ 6,700	\$ 6,700	0.00%
<u>Maintenance</u>				
508-7050	BUILDINGS	\$ 1,200	\$ 1,200	0.00%
508-7350	MACHINERY & IMPLEMENTS	\$ 6,000	\$ 6,000	0.00%
508-7750	OTHER MAINTENANCE	\$ 7,000	\$ 7,000	0.00%
508-7760	FOUNTAIN MAINTENANCE	\$ 200	\$ 500	150.00%
508-7770	IRRIGATION MAINTENANCE	\$ 3,500	\$ 3,500	0.00%
	Total Maintenance	\$ 17,900	\$ 18,200	1.68%
<u>Other Charges</u>				
508-8150	INSURANCE	\$ 350	\$ 350	0.00%
508-8500	UTILITIES	\$ 10,000	\$ 10,000	0.00%
	Total Other Charges	\$ 10,350	\$ 10,350	0.00%
<u>Capital Improvements</u>				
508-9320	EQUIPMENT	\$ 20,000	\$ 20,000	0.00%
508-9600	FOUNTAIN/LAKE/RESTROOMS	\$ 24,000	\$ 16,000	-33.33%
508-9800	IRRIGATION SYSTEM	\$ 2,000	\$ 2,000	0.00%
	Total Capital Improvements	\$ 46,000	\$ 38,000	-17.39%
	Total - Department Expenses	\$ 80,950	\$ 73,250	-9.51%

**GENERAL FUND
SWIMMING POOL
EXPENSES**

Acct. No.		2015-2016 Budget	2015-2016 Budget	Percent Change
Personal Services				
509-5050	SALARIES	\$ 57,000	\$ 57,000	0.00%
509-5350	SOCIAL SECURITY	\$ 3,791	\$ 3,791	-0.01%
509-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personal Services	\$ 60,791	\$ 60,791	0.00%
Supplies				
509-6300	CHEM MED SURG & VECTOR	\$ 6,000	\$ 6,000	0.00%
509-6400	OTHER SUPPLIES	\$ 4,000	\$ 4,000	0.00%
509-6500	CONCESSION STAND SUPPLIES	\$ 10,000	\$ 10,000	0.00%
	Total Supplies	\$ 20,000	\$ 20,000	0.00%
Maintenance				
509-7050	BUILDINGS	\$ 1,500	\$ 1,500	0.00%
509-7350	MACHINERY & IMPLEMENTS	\$ 5,000	\$ 5,000	0.00%
509-7750	OTHER MAINTENANCE	\$ 500	\$ 500	0.00%
	Total Maintenance	\$ 7,000	\$ 7,000	0.00%
Other Charges				
509-8050	TELEPHONE	\$ 150	\$ 150	0.00%
509-8150	INSURANCE	\$ -	\$ -	N/A
509-8160	WORKERS COMPENSATION	\$ -	\$ -	N/A
509-8350	EDUCATION & TRAINING	\$ 1,000	\$ 1,000	0.00%
509-8500	UTILITIES	\$ 10,000	\$ 10,000	0.00%
509-8650	MISCELLANEOUS	\$ 1,000	\$ 1,000	0.00%
	Total Other Charges	\$ 12,150	\$ 12,150	0.00%
	Total - Department Expenses	\$ 99,941	\$ 99,941	0.00%

**GENERAL FUND
LIBRARY
EXPENSES**

Acct. No.		2015-2016 Budget	2015-2016 Budget	Percent Change
<u>Personal Services</u>				
510-5050	SALARIES	\$ 100,560	\$ 105,073	4.49%
510-5080	EXTRA HELP	\$ -	\$ -	N/A
510-5200	JANITOR SERVICES	\$ 3,000	\$ 3,000	0.00%
510-5250	GROUP HOSPITAL INSURANCE	\$ 15,626	\$ 21,346	36.61%
510-5300	RETIREMENT SYSTEM	\$ 16,321	\$ 16,481	0.98%
510-5350	SOCIAL SECURITY	\$ 7,400	\$ 7,739	4.58%
510-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personal Services	\$ 142,907	\$ 153,639	7.51%
<u>Supplies</u>				
510-6050	OFFICE SUPPLIES	\$ 3,000	\$ 3,000	0.00%
510-6070	SUMMER READING PROG SUPPLIES	\$ 10,000	\$ 10,000	0.00%
510-6250	JANITORIAL	\$ 1,000	\$ 1,000	0.00%
510-6400	OTHER SUPPLIES	\$ 200	\$ 200	0.00%
	Total Supplies	\$ 14,200	\$ 14,200	0.00%
<u>Maintenance</u>				
510-7050	BUILDINGS	\$ 5,000	\$ 5,000	0.00%
510-7300	FURNITURE & FIXTURES	\$ 1,000	\$ 1,000	0.00%
510-7520	BOOK REPAIRS	\$ -	\$ -	N/A
510-7690	MAINTENANCE AGREEMENT	\$ -	\$ -	N/A
	Total Maintenance	\$ 6,000	\$ 6,000	0.00%

Other Charges

510-8050	TELEPHONE	\$ 3,500	<u>\$ 3,500</u>	0.00%
510-8100	LEASE OF EQUIPMENT	\$ 3,000	<u>\$ 3,000</u>	0.00%
510-8150	INSURANCE	\$ -	<u>\$ -</u> N/A	
510-8160	WORKERS COMPENSATION	\$ 2,040	<u>\$ 2,040</u>	0.00%
510-8300	TRAVEL EXPENSE	\$ 3,500	<u>\$ 3,500</u>	0.00%
510-8400	DUES & SUBSCRIPTIONS	\$ 350	<u>\$ 350</u>	0.00%
510-8500	UTILITIES	\$ 6,500	<u>\$ 6,500</u>	0.00%
510-8650	MISCELLANEOUS	\$ 600	<u>\$ 600</u>	0.00%
510-8700	MAGAZINES	<u>\$ 800</u>	<u>\$ 800</u>	<u>0.00%</u>
	Total Other Charges	<u>\$ 20,290</u>	<u>\$ 20,290</u>	<u>0.00%</u>

Capital Improvements

510-9050	BUILDINGS	\$ 5,000	<u>\$ 5,000</u>	0.00%
510-9510	COMPUTER EQUIPMENT/SOFTWARE	\$ 6,000	<u>\$ 6,000</u>	0.00%
510-9520	BOOKS	\$ 14,000	<u>\$ 14,000</u>	0.00%
510-9530	MEDIA	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>0.00%</u>
	Total Capital Improvements	<u>\$ 28,000</u>	<u>\$ 28,000</u>	<u>0.00%</u>
	Total - Department Expenses	\$ 211,397	\$ 222,129	5.08%

**GENERAL FUND
NON DEPARTMENTAL
EXPENSES**

Acct. No. Capital Improvements.....		2015-2016 Budget	2015-2016 Budget	Percent Change
511-9801	SANITATION SERVICES	\$ 220,000	<u>\$ 220,000</u>	0.00%
511-9831	APPRAISAL SERVICES APPR DIST	\$ 32,000	<u>\$ 32,000</u>	0.00%
511-9851	BAD DEBTS	\$ -	<u> </u>	N/A
511-9861	EMERGENCY MANAGEMENT	\$ -	<u> </u>	N/A
511-9871	LAND TAXES	\$ -	<u> </u>	N/A
511-9881	TRANSFER TO INTEREST & SINKING	\$ -	<u> </u>	N/A
511-9901	CITY ENGINEER	\$ -	<u> </u>	N/A
	Total Capital Improvements	<u>\$ 252,000</u>	<u>\$ 252,000</u>	0.00%
	Total - Department Expenses	\$ 252,000	\$ 252,000	0.00%

**GENERAL FUND
MUNICIPAL COURT
EXPENSES**

Acct. No.		2015-2016 Budget	2015-2016 Budget	Percent Change
Personal Services				
512-5050	SALARIES	\$ 30,952	\$ 32,415	4.73%
512-5090	OVERTIME	\$ -		N/A
512-5150	JUDGE SERVICES	\$ -		N/A
512-5160	CITY ATTORNEY	\$ 1,000		-100.00%
512-5250	GROUP HOSPITAL INSURANCE	\$ 8,386	\$ 9,232	10.09%
512-5300	RETIREMENT SYSTEM	\$ 5,229	\$ 5,283	1.04%
512-5350	SOCIAL SECURITY	\$ 2,323	\$ 2,433	4.73%
512-5370	UNEMPLOYMENT COMPENSATION	\$ -		N/A
	Total Personal Services	\$ 47,890	\$ 49,363	3.08%
Supplies				
512-6050	OFFICE SUPPLIES	\$ 600	\$ 600	0.00%
512-6400	OTHER SUPPLIES	\$ 100	\$ 100	0.00%
	Total Supplies	\$ 700	\$ 700	0.00%
Other Charges				
512-8050	TELEPHONE	\$ 840	\$ 840	0.00%
512-8120	DATA PROCESSING SERVICE	\$ -	\$ -	N/A
512-8150	INSURANCE	\$ -	\$ -	N/A
512-8160	WORKERS COMPENSATION	\$ 680	\$ 680	0.00%
512-8300	TRAVEL EXPENSE	\$ 4,000	\$ 4,000	0.00%
512-8350	EDUCATION & TRAINING	\$ 1,000	\$ 1,000	0.00%
512-8400	DUES & SUBSCRIPTIONS	\$ 200	\$ 200	0.00%
512-8650	MISCELLANEOUS	\$ 100	\$ 100	0.00%
512-8800	JURY PAY	\$ 250	\$ 250	0.00%
	Total Other Charges	\$ 7,070	\$ 7,070	0.00%
Capital Improvements				
512-9510	COMPUTER EQUIPMENT/SOFTWARE	\$ 500	\$ 500	0.00%
512-9515	TECHNOLOGY FUND EXPENSE	\$ 3,200	\$ 3,200	0.00%
	Total Capital Improvements	\$ 3,700	\$ 3,700	0.00%
	Total - Department Expenses	\$ 59,360	\$ 60,833	2.48%

**GENERAL FUND
GOLF COURSE
EXPENSES**

Acct. No.		2015-2016 Budget	2015-2016 Budget	Percent Change
Personal Services				
514-5050	SALARIES	\$ -	\$ -	N/A
514-5090	OVERTIME	\$ -	\$ -	N/A
514-5250	GROUP HOSPITAL INSURANCE	\$ -	\$ -	N/A
514-5300	RETIREMENT SYSTEM	\$ -	\$ -	N/A
514-5350	SOCIAL SECURITY	\$ -	\$ -	N/A
514-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personal Services	\$ -	\$ -	N/A
Supplies				
514-6100	UNIFORMS	\$ -	\$ -	N/A
	Total Supplies	\$ -	\$ -	N/A
Maintenance				
514-7750	Maintenance & Repairs	\$ -	\$ -	N/A
	Total Maintenance	\$ -	\$ -	N/A
Other Charges				
514-8130	OTHER SERVICES	\$ 80,000	\$ 95,000	18.75%
	Total Other Services	\$ 80,000	\$ 95,000	18.75%
	Total - Department Expenses	\$ 80,000	\$ 95,000	18.75%

**GENERAL FUND
ANIMAL CONTROL/CODE ENFORCEMENT
EXPENSES**

Acct. No.		2015-2016 Budget	2015-2016 Budget	Percent Change
Personal Services				
515-5050	SALARIES	\$ 29,341	\$ 30,740	4.77%
515-5090	OVERTIME	\$ 1,000	\$ 1,000	0.00%
515-5250	GROUP HOSPITAL INSURANCE	\$ 5,201	\$ 6,048	16.28%
515-5300	RETIREMENT SYSTEM	\$ 4,957	\$ 5,010	1.08%
515-5350	SOCIAL SECURITY	\$ 2,202	\$ 2,307	4.78%
515-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personal Services	\$ 42,701	\$ 45,105	5.63%
Supplies				
515-6050	OFFICE SUPPLIES	\$ 500	\$ 500	0.00%
515-6100	WEARING APPAREL	\$ 500	\$ 500	0.00%
515-6150	GASOLINE & OIL	\$ 3,500	\$ 3,500	0.00%
515-6200	MINOR TOOLS & APPARATUS	\$ 500	\$ 500	0.00%
515-6360	DOG POUND	\$ 8,000	\$ 8,000	0.00%
515-6400	OTHER SUPPLIES	\$ 400	\$ 400	0.00%
	Total Supplies	\$ 13,400	\$ 13,400	0.00%
Maintenance				
515-7400	RADIOS & PAGERS	\$ -	\$ -	N/A
515-7450	AUTOMOBILES & TRUCKS	\$ 1,200	\$ 1,200	0.00%
	Total Maintenance	\$ 1,200	\$ 1,200	0.00%
Other Charges				
515-8050	TELEPHONE	\$ 800	\$ 800	0.00%
515-8150	INSURANCE	\$ 400	\$ 400	0.00%
515-8160	WORKERS COMPENSATION	\$ 680	\$ 680	0.00%
515-8300	TRAVEL EXPENSE	\$ 800	\$ 800	0.00%
515-8350	EDUCATION & TRAINING	\$ 700	\$ 700	0.00%
515-8650	MISCELLANEOUS	\$ 500	\$ 500	0.00%
	Total Other Charges	\$ 3,880	\$ 3,880	0.00%

Capital Improvements

515-9400	RADIOS & PAGERS	\$	-	\$	-	N/A
515-9450	AUTOMOBILES & TRUCKS	\$	-	\$	-	N/A
515-9510	COMPUTER EQUIPMENT	\$	1,200	\$	1,200	0.00%
	Total Capital Improvements	\$	1,200	\$	1,200	0.00%
	Total - Department Expenses	\$	62,381	\$	64,785	3.85%

**AIRPORT FUND
NON DEPARTMENTAL
EXPENSES**

Acct. No.		2015-2016 Budget	2015-2016 Budget	Percent Change
Supplies				
516-6150	GASOLINE & OIL	\$ 25,000	\$ 20,000	-20.00%
516-6300	CHEM MED SURG & VECTOR	\$ 1,200	\$ 1,200	0.00%
516-6400	OTHER SUPPLIES	\$ 200	\$ 200	0.00%
	Total Supplies	\$ 26,400	\$ 21,400	
Maintenance				
516-7050	BUILDINGS	\$ 500	\$ 500	0.00%
516-7100	RUNWAYS	\$ 3,000	\$ 3,000	0.00%
516-7350	MACHINERY & IMPLEMENTS	\$ 500	\$ 500	0.00%
516-7400	RADIOS & PAGERS	\$ -	\$ -	N/A
516-7750	OTHER MAINTENANCE	\$ 500	\$ 500	0.00%
	Total Maintenance	\$ 4,500	\$ 4,500	
Other Charges				
516-8150	INSURANCE	\$ 3,800	\$ 3,850	1.32%
516-8200	SPECIAL SERVICES	\$ 750	\$ 750	0.00%
516-8300	TRAVEL EXPENSE	\$ 2,500	\$ -	-100.00%
516-8500	UTILITIES	\$ 2,200	\$ 2,500	13.64%
516-8650	MISCELLANEOUS	\$ -	\$ 2,200	N/A
516-8750	GRANT EXPENSE	\$ 18,000	\$ -	-100.00%
	Total Other Charges	\$ 27,250	\$ 9,300	-65.87%
Capital Improvements				
516-9320	EQUIPMENT	\$ -	\$ -	N/A
516-9870	DEPRECIATION	\$ -	\$ -	
	Total Capital Improvements	\$ -	\$ -	N/A
	Total - Department Expenses	\$ 58,150	\$ 35,200	-39.47%

**2015-2016
REVENUE AND EXPENSE SUMMARY
INTEREST & SINKING**

REVENUES

	2015-2016 Budget	2015-2016 Budget
All Revenues	\$ 302,563	\$ 302,563
TOTALS:	<u>\$ 302,563</u>	<u>\$ 302,563</u>

EXPENSES

	2015-2016 Budget	2015-2016 Budget	Percent of Total Expenses
Non Departmental	\$ 302,212	\$ 302,213	100.0%
Totals:	<u>\$ 302,212</u>	<u>\$ 302,213</u>	

Fund Balance:	\$ 351	\$ 350
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REVENUES

Acct. No.		2015-2016 Budget	2015-2016 Budget	Percent Change
4600	INTEREST EARNED	\$ 350	\$ 350	0.00%
4710	TRANSFER FROM W&S - TN 94	\$ 190,400	\$ 188,499	-1.00%
4810	TRANSFER FROM ECON DEV TN94	\$ -		N/A
4900	PROPERTY DEBT TAX	\$ 111,813	\$ 113,713	1.70%
		<u>\$ 302,563</u>	<u>\$ 302,563</u>	<u>0.00%</u>

**INTEREST & SINKING
NON DEPARTMENTAL
EXPENSES**

Acct. No. Personal Services		2015-2016 Budget	2015-2016 Budget	Percent Change
500-5020	PRINCIPAL PAYMENTS - TN 94	\$ 240,356	\$ 240,356	0.00%
500-5030	INTEREST PAYMENTS - TN 94	\$ 61,856	\$ 61,856	0.00%
	Total Personal Services	\$ 302,212	\$ 302,213	0.00%
	Total - Department Expenses	\$ 302,212	\$ 302,213	0.00%

**2015-2016
REVENUE AND EXPENSE SUMMARY
WATER & SEWER**

REVENUES

		2015-2016 Budget	2015-2016 Budget
All Revenues	TOTALS:	\$ 1,509,060	\$ 1,490,311
		<u>\$ 1,509,060</u>	<u>\$ 1,490,311</u>

EXPENSES

		2015-2016 Budget	2015-2016 Budget	
Utility Billing		\$ 158,375	\$ 164,526	12.1%
Water & Sewer Operations		\$ 762,887	\$ 761,571	55.8%
Non Departmental		\$ 540,400	\$ 438,499	32.1%
	Totals:	<u>\$ 1,461,662</u>	<u>\$ 1,364,596</u>	

		Fund Balance:	\$ 47,398	\$ 125,715
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REVENUES

Acct. No.		2015-2016 Budget	2015-2016 Budget	Percent Change
4280	WATER TAP FEES	\$ 3,000	\$ 3,000	0.00%
4410	WATER SALES	\$ 1,073,060	\$ 1,000,000	-6.81%
4420	SEWER CHARGES	\$ 415,000	\$ 480,000	15.66%
4470	SENIOR CITIZEN DISCOUNT	\$ (15,000)	\$ (15,000)	N/A
4600	INTEREST EARNED	\$ 10,000	\$ 2,700	-73.00%
4601	TX STAR INTEREST	\$ -	\$ -	N/A
4602	TEXPOOL INTEREST	\$ -	\$ -	N/A
4610	MISCELLANEOUS REVENUE	\$ 5,000	\$ 5,000	0.00%
4660	OTHER LEASE INCOME	\$ -	\$ -	N/A
4665	LEASE/EAST WELL FIELD	\$ -	\$ -	N/A
4670	LAND LEASE (AGRICULTURE)	\$ 18,000	\$ 23,000	27.78%
4675	SALE OF EAST WELL FIELD	\$ -	\$ -	N/A
4710	TRANSFER IN CAPITAL PROJECTS	\$ -	\$ -	N/A
		<u>\$ 1,509,060</u>	<u>\$ 1,498,700</u>	<u>-1.24%</u>

**WATER & SEWER
UTILITY BILLING
EXPENSES**

Acct. No.		2015-2016 Budget	2015-2016 Budget	Percent Change
<u>Personal Services</u>				
511-5050	SALARIES	\$ 62,651	\$ 65,338	4.29%
511-5080	EXTRA HELP	\$ -	\$ -	N/A
511-5090	OVERTIME	\$ -	\$ 200	N/A
511-5200	JANITOR SERVICES	\$ 1,850	\$ 1,850	0.00%
511-5250	GROUP HOSPITAL INSURANCE	\$ 13,586	\$ 15,279	12.46%
511-5300	RETIREMENT SYSTEM	\$ 10,122	\$ 10,242	1.18%
511-5350	SOCIAL SECURITY	\$ 4,706	\$ 4,908	4.29%
511-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personal Services	\$ 92,915	\$ 97,816	5.28%

<u>Supplies</u>				
511-6000	POSTAGE	\$ 11,000	\$ 11,000	0.00%
511-6050	OFFICE SUPPLIES	\$ 4,000	\$ 4,000	0.00%
511-6250	JANITORIAL	\$ 1,000	\$ 1,000	0.00%
511-6400	OTHER SUPPLIES	\$ 500	\$ 500	0.00%
	Total Supplies	\$ 16,500	\$ 16,500	0.00%

<u>Maintenance</u>				
511-7050	BUILDINGS	\$ 3,250	\$ 3,250	0.00%
511-7300	FURNITURE & FIXTURES	\$ -	\$ -	N/A
511-7400	RADIOS/PAGERS	\$ -	\$ -	N/A
511-7690	MAINTENANCE AGREEMENT	\$ 16,000	\$ 16,000	0.00%
	Total Maintenance	\$ 19,250	\$ 19,250	0.00%

Other Charges

511-8050	TELEPHONE	\$ 3,000	\$ 3,000	0.00%
511-8100	LEASE OF EQUIPMENT	\$ 950	\$ 950	0.00%
511-8120	DATA PROCESSING SERVICE	\$ 1,250	\$ 1,000	-20.00%
511-8150	INSURANCE	\$ -	\$ -	N/A
511-8160	WORKERS COMPENSATION	\$ 1,360	\$ 1,360	0.00%
511-8200	SPECIAL SERVICES	\$ 5,000	\$ 5,000	0.00%
511-8250	ADVERTISING	\$ -	\$ -	N/A
511-8300	TRAVEL EXPENSE	\$ 4,000	\$ 4,000	0.00%
511-8350	EDUCATION & TRAINING	\$ 1,800	\$ 1,800	0.00%
511-8500	UTILITIES	\$ 1,000	\$ 1,000	0.00%
511-8550	AUDITOR	\$ 8,250	\$ 8,250	0.00%
511-8650	MISCELLANEOUS	\$ 500	\$ 500	0.00%
	Total Other Charges	\$ 27,110	\$ 26,860	-0.92%

Capital Improvements

511-9040	OFFICE EQUIPMENT	\$ 500	\$ 500	0.00%
511-9510	COMPUTER EQUIPMENT/SOFTWARE	\$ 1,000	\$ 2,500	150.00%
511-9600	LEASE/PURCHASE DEBT	\$ 1,100	\$ 1,100	0.00%
511-9916	INTEREST PAID	\$ -	\$ -	N/A
	Total Capital Improvements	\$ 2,600	\$ 4,100	57.69%
	Total - Department Expenses	\$ 158,375	\$ 164,526	3.88%

**WATER & SEWER
WATER & SEWER OPERATION
EXPENSES**

Acct. No.		2015-2016 Budget	2015-2016 Budget	Percent Change
<u>Personal Services</u>				
512-5050	SALARIES	\$ 203,815	\$ 209,032	2.56%
512-5080	EXTRA HELP	\$ -	\$ -	N/A
512-5090	OVERTIME	\$ 12,000	\$ 12,000	0.00%
512-5250	GROUP HOSPITAL INSURANCE	\$ 38,839	\$ 39,879	2.68%
512-5300	RETIREMENT SYSTEM	\$ 34,435	\$ 34,070	-1.06%
512-5350	SOCIAL SECURITY	\$ 15,298	\$ 15,689	2.56%
512-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personal Services	\$ 304,387	\$ 310,671	2.06%
<u>Supplies</u>				
512-6100	WEARING APPAREL	\$ 3,000	\$ 3,000	0.00%
512-6150	GASOLINE & OIL	\$ 27,000	\$ 27,000	0.00%
512-6200	MINOR TOOLS & APPARATUS	\$ 1,200	\$ 1,200	0.00%
512-6300	CHEM MED SURG & VECTOR	\$ 6,000	\$ 6,000	0.00%
512-6400	OTHER SUPPLIES	\$ 1,200	\$ 1,200	0.00%
	Total Supplies	\$ 38,400	\$ 38,400	0.00%
<u>Maintenance</u>				
512-7050	BUILDINGS	\$ 2,500	\$ 2,500	0.00%
512-7060	SEWER TREATMENT PLNT/LIFTSTATN	\$ 25,000	\$ 25,000	0.00%
512-7200	SANITARY SEWERS	\$ 12,000	\$ 12,000	0.00%
512-7230	RESERVOIR & STORAGE TANKS	\$ 10,000	\$ 10,000	0.00%
512-7350	MACHINERY & IMPLEMENTS	\$ 4,000	\$ 4,000	0.00%
512-7400	RADIOS/PAGERS	\$ -	\$ -	N/A
512-7450	AUTOMOBILES & TRUCKS	\$ 3,500	\$ 3,500	0.00%
512-7630	WATER MAINS	\$ 10,000	\$ 10,000	0.00%
512-7650	METERS & SETTINGS	\$ 9,000	\$ 9,000	0.00%
512-7680	WELLS PUMPS & MOTORS	\$ 20,000	\$ 20,000	0.00%
512-7750	OTHER MAINTENANCE	\$ -	\$ -	N/A
512-7800	IRRIGATION SYSTEM	\$ 10,000	\$ 10,000	0.00%
	Total Maintenance	\$ 106,000	\$ 106,000	0.00%

Other Charges

512-8050	TELEPHONE	\$ 3,000	\$ 3,000	0.00%
512-8150	INSURANCE	\$ 17,000	\$ 15,000	-11.76%
512-8160	WORKERS COMPENSATION	\$ 3,400	\$ 3,400	0.00%
512-8200	SPECIAL SERVICES	\$ 7,500	\$ 29,600	294.67%
512-8220	TNRCC FEES/TESTS	\$ 12,000	\$ 12,000	0.00%
512-8300	TRAVEL EXPENSE	\$ 4,000	\$ 4,000	0.00%
512-8350	EDUCATION & TRAINING	\$ 4,000	\$ 4,000	0.00%
512-8400	DUES & SUBSCRIPTIONS	\$ 700	\$ 1,000	42.86%
512-8500	UTILITIES	\$ 120,000	\$ 120,000	0.00%
512-8650	MISCELLANEOUS	\$ 2,500	\$ 2,500	0.00%
	Total Other Charges	\$ 174,100	\$ 194,500	11.72%

Capital Improvements

512-9130	WATER MAINS & TAPS	\$ 20,000	\$ 20,000	0.00%
512-9150	METERS & SETTINGS	\$ 10,000	\$ 10,000	0.00%
512-9210	WELLS PUMPS & MOTORS	\$ 50,000	\$ 50,000	0.00%
512-9320	EQUIPMENT	\$ 20,000	\$ 12,000	-40.00%
512-9400	RADIOS/PAGERS	\$ -	\$ -	N/A
512-9450	AUTOMOBILES & TRUCKS	\$ 40,000	\$ 20,000	-50.00%
512-9460	ELEVATED STORAGE	\$ -	\$ -	N/A
512-9480	LAND/WATER ACQUISITION	\$ -	\$ -	N/A
512-9500	MATCHING GRANT FUNDS	\$ -	\$ -	N/A
512-9916	INTEREST PAID	\$ -	\$ -	N/A
	Total Capital Improvements	\$ 140,000	\$ 112,000	-20.00%
	Total - Department Expenses	\$ 762,887	\$ 761,571	-0.17%

**WATER & SEWER
NON DEPARTMENTAL
EXPENSES**

Acct. No.		2015-2016 Budget	2015-2016 Budget	Percent Change
<u>Capital Improvements.....</u>				
513-9830	TRANSFER TO CAPITAL OUTLAY	\$ -	\$ -	N/A
513-9840	TRANSFER TO GENERAL FUND	\$ 350,000	\$ 250,000	-28.57%
513-9850	CASH OVER & SHORT	\$ -	\$ -	N/A
513-9860	BAD DEBTS	\$ -	\$ -	N/A
513-9870	DEPRECIATION	\$ -	\$ -	N/A
513-9880	TRANSFER TO INTEREST & SINKING	\$ 190,400	\$ 188,499	-1.00%
513-9900	BOND INTEREST	\$ -	\$ -	N/A
	Total Capital Improvements	\$ 540,400	\$ 438,499	-18.86%
	Total - Department Expenses	\$ 540,400	\$ 438,499	-18.86%

**2015-2016
REVENUE AND EXPENSE SUMMARY
STREET MAINTENANCE TAX FUND**

REVENUES

	2015-2016 Budget	2015-2016 Budget
All Revenues	\$ 98,750	\$ 107,600
TOTALS:	<u>\$ 98,750</u>	<u>\$ 107,600</u>

EXPENSES

	2015-2016 Budget	2015-2016 Budget	Percent of Total Expenses
Non Departmental	<u>\$ 98,750</u>	<u>\$ 107,500</u>	100.0%
Totals:	\$ 98,750	\$ 107,500	
Fund Balance:	\$ -	\$ 100	

REVENUES

Acct. No.		2015-2016 Budget	2015-2016 Budget	Percent Change
4600	INTEREST EARNED	\$ -	\$ 100	N/A
4610	MISCELLANEOUS	\$ -	\$ -	N/A
4615	FROM SALES TAX	\$ 98,750	\$ 107,500	8.86%
4620	FUNDS FROM TDHCA	\$ -	\$ -	N/A
4625	LOCAL MATCHING FUNDS	\$ -	\$ -	N/A
	Totals	\$ 98,750	\$ 107,600	8.96%

**STREET MAINTENANCE TAX FUND
NON DEPARTMENTAL
EXPENSES**

Acct. No. <u>Capital Improvements</u>	2015-2016 Budget	2015-2016 Budget	Percent Change
500-5020 PAYMENT TO CONTRACTOR	\$ 98,750	<u>\$ 107,500</u>	8.86%
500-5030 Engineering Fees	\$ -	<u> </u>	N/A
500-5040 GRANT ADMINISTRATION	<u>\$ -</u>	<u> </u>	<u>N/A</u>
	\$ 98,750	\$ 107,500	8.86%
Total - Department Expenses	\$ 98,750	\$ 107,500	8.86%

**2015-2016
REVENUE AND EXPENSE SUMMARY
HOTEL/MOTEL TAX FUND**

REVENUES

	2015-2016 Budget	2015-2016 Budget
All Revenues	\$ 45,350	\$ 55,350
TOTALS:	<u>\$ 45,350</u>	<u>\$ 55,350</u>

EXPENSES

	2015-2016 Budget	Percent of Total Expenses
Non Departmental	\$ 36,500	100.0%
Totals:	<u>\$ 36,500</u>	
Fund Balance:	\$ 8,850	

REVENUES

Acct. No.		2015-2016 Budget	2015-2016 Budget	Percent Change
4190	FROM HOTELS/MOTELS	\$ 45,000	<u>\$ 55,000</u>	<u>22.22%</u>
4600	INTEREST EARNED	<u>\$ 350</u>	<u>\$ 350</u>	<u>0.00%</u>
	Totals:	<u>\$ 45,350</u>	<u>\$ 55,350</u>	<u>22.05%</u>

**HOTEL/MOTEL TAX FUND
NON DEPARTMENTAL
EXPENSES**

Acct. No.		2015-2016 Budget	2015-2016 Budget	Percent Change
<u>Personal Services</u>				
500-5050	SALARIES	\$ -	\$ -	N/A
500-5090	OVERTIME	\$ -	\$ -	N/A
500-5250	GROUP HOSPITAL INSURANCE	\$ -	\$ -	N/A
500-5300	RETIREMENT SYSTEM	\$ -	\$ -	N/A
500-5350	SOCIAL SECURITY	\$ -	\$ -	N/A
500-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personal Services	\$ -	\$ -	N/A
<u>Other Charges</u>				
500-8160	WORKERS COMPENSATION	\$ -	\$ -	N/A
500-8250	ADVERTISING	\$ -	\$ -	N/A
	Total Other Charges	\$ -	\$ -	N/A
<u>Capital Improvements</u>				
500-9010	CHAMBER OF COMMERCE	\$ 14,000	\$ 14,000	0.00%
500-9020	HERITAGE FOUNDATION	\$ 10,000	\$ 10,000	0.00%
500-9030	MULE MEMORIAL	\$ -		N/A
500-9040	OTHER EXPENSES	\$ 5,000	\$ 5,000	0.00%
500-9060	JULY 4TH CELEBRATION	\$ 7,500	\$ 7,500	0.00%
500-9070	SOFTBALL TOURNAMENTS	\$ -	\$ -	N/A
	Total Capital Improvements	\$ 36,500	\$ 36,500	0.00%
	Total - Department Expenses	\$ 36,500	\$ 36,500	0.00%

**2015-2016
REVENUE AND EXPENSE SUMMARY
ECONOMIC DEVELOPMENT FUND**

REVENUES

	2015-2016 Budget	2015-2016 Budget
All Revenues	\$ 909,500	\$ 916,720
TOTALS:	<u>\$ 909,500</u>	<u>\$ 916,720</u>

EXPENSES

	2015-2016 Budget	2015-2016 Budget	Percent of Total Expenses
Non Departmental	\$ 112,639	\$ 117,137	12.8%
Project Costs	\$ 796,862	\$ 796,862	87.2%
Totals:	<u>\$ 909,501</u>	<u>\$ 913,999</u>	
Fund Balance:	\$ (1)	\$ 2,721	

REVENUES

Acct. No.		2015-2016 Budget	2015-2016 Budget	Percent Change
4170	SALES TAX	\$ 98,750	\$ 107,500	8.86%
4600	INTEREST	\$ 1,750	\$ 1,400	-20.00%
4601	TXSTAR INTEREST	\$ -		
4602	TEXPOOL INTEREST	\$ -		
4605	INTEREST MULESHOE PEA & BEAN	\$ -		N/A
4606	INTEREST REVENUE	\$ -		N/A
4607	INTEREST EEVOLVE	\$ 9,000		-100.00%
4610	MISCELLANEOUS REVENUE	\$ -	\$ 807,820	N/A
4650	CASH POOL TRANSFER	\$ 800,000		-100.00%
	Totals:	\$ 909,500	\$ 916,720	0.79%

**ECONOMIC DEVELOPMENT
NON DEPARTMENTAL
EXPENSES**

Acct. No.		2015-2016 Budget	2015-2016 Budget	Percent Change
<u>Personal Services</u>				
500-5050	SALARIES	\$ 40,392	\$ 42,001	3.98%
500-5200	JANITOR SERVICES	\$ 1,850	\$ 1,850	0.00%
500-5250	GROUP HOSPITAL INSURANCE	\$ 8,411	\$ 9,257	10.06%
500-5300	RETIREMENT SYSTEM	\$ 6,824	\$ 6,846	0.32%
500-5350	SOCIAL SECURITY	\$ 3,032	\$ 3,152	3.97%
500-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
500-5380	VEHICLE ALLOWANCE	\$ -	\$ -	N/A
	Total Personal Services	\$ 60,509	\$ 63,107	4.29%
<u>Supplies</u>				
500-6050	OFFICE SUPPLIES	\$ 500	\$ 500	0.00%
500-6150	GASOLINE & OIL	\$ 2,500	\$ 2,500	0.00%
500-6250	JANITORIAL SUPPLIES	\$ 1,500	\$ 1,000	-33.33%
500-6400	OTHER SUPPLIES	\$ 500	\$ 500	0.00%
	Total Supplies	\$ 5,000	\$ 4,500	-10.00%
<u>Other Charges</u>				
500-8050	TELEPHONE	\$ 4,000	\$ 4,000	0.00%
500-8060	CONTRACT SERVICES	\$ 300	\$ 300	0.00%
500-8100	LEASE OF EQUIPMENT	\$ 700	\$ 950	
500-8150	INSURANCE	\$ 850	\$ 900	5.88%
500-8160	WORKERS COMPENSATION	\$ 680	\$ 680	0.00%
500-8200	SPECIAL SERVICES	\$ 4,000	\$ 5,000	25.00%
500-8250	ADVERTISING & PROMOTIONS	\$ 9,000	\$ 9,800	8.89%
500-8300	TRAVEL EXPENSE	\$ 10,000	\$ 10,000	0.00%
500-8350	EDUCATION & TRAINING	\$ 4,000	\$ 4,000	0.00%
500-8400	DUES & SUBSCRIPTIONS	\$ 3,000	\$ 3,000	0.00%

500-8500	UTILITIES	\$ 1,800	<u>\$ 1,800</u>	<u>0.00%</u>
500-8600	PROJECT COSTS	\$ 5,000	<u>\$ 5,000</u>	<u>0.00%</u>
500-8650	MISCELLANEOUS	\$ 800	<u>\$ 800</u>	<u>0.00%</u>
500-8700	RENT	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
	Total Other Charges	<u>\$ 44,130</u>	<u>\$ 46,230</u>	<u>4.76%</u>

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Capital Improvements.....

500-9050	BUILDINGS	\$ -	<u>\$ -</u>	<u>N/A</u>
500-9300	FURNITURE & FIXTURES	\$ 500	<u>\$ 500</u>	<u>0.00%</u>
500-9310	APPRAISALS	\$ 500	<u>\$ 500</u>	<u>0.00%</u>
500-9320	EQUIPMENT	\$ -	<u>\$ -</u>	<u>N/A</u>
500-9510	COMPUTER EQUIPMENT/SOFTWARE	\$ 1,000	<u>\$ 1,000</u>	<u>0.00%</u>
500-9560	ENGINEERING	\$ -	<u>\$ -</u>	<u>N/A</u>
500-9600	LEASE/PURCHASE DEBT	<u>\$ 1,000</u>	<u>\$ 1,300</u>	<u>30.00%</u>
	Total Capital Improvements	<u>\$ 3,000</u>	<u>\$ 3,300</u>	<u>10.00%</u>
	Total - Department Expenses	\$ 112,639	\$ 117,137	3.99%

**ECONOMIC DEVELOPMENT
PROJECT COSTS
EXPENSES**

Acct. No. Other Charges		2015-2016 Budget	2015-2016 Budget	Percent Change
501-8000	BOLL WEEVIL ZONE OFFICE RENT	\$ -	\$ -	N/A
501-8100	BOLL WEEVIL DIST REPAIR	\$ 3,500	\$ 3,500	0.00%
501-8200	BOEHNING DAIRY	\$ -	\$ -	N/A
501-8300	MULESHOE PEA & BEAN	\$ -	\$ -	N/A
501-8400	LAND OPTIONS	\$ -	\$ -	N/A
501-8500	QUEST FOR CASH	\$ -	\$ -	N/A
501-8600	LEAL'S TORTILLA FACTORY	\$ -	\$ -	N/A
501-8700	ASSISTED LIVING PROJECT	\$ -	\$ -	N/A
501-8800	L & L PALLET COMPANY	\$ -	\$ -	N/A
501-8900	J & S DAIRIES	\$ -	\$ -	N/A
501-8950	RTM DAIRY	\$ -	\$ -	N/A
501-8955	PROJECT INCENTIVES	\$ 793,362	\$ 793,362	0.00%
501-8975	MULESHOE SPORTS ACADEMY	\$ -	\$ -	N/A
	Total Other Charges	\$ 796,862	\$ 796,862	0.00%
	Total - Department Expenses	\$ 796,862	\$ 796,862	0.00%

**CITY OF MULESHOE
COMBINED BUDGETS
2015-2016**

REVENUES

	2015-2016 Budget	2015-2016 Budget	Percent Change
General Fund	\$ 2,920,791	\$ 2,887,209	-1.15%
Interest & Sinking	\$ 302,563	\$ 302,563	0.00%
Water & Sewer Fund	\$ 1,509,060	\$ 1,490,311	-1.24%
Street Maintenance Tax	\$ 98,750	\$ 107,600	8.96%
Hotel/Motel Tax Fund	\$ 45,350	\$ 55,350	22.05%
Economic Development Fund	\$ 909,500	\$ 916,720	0.79%
Totals:	\$ 5,786,014	\$ 5,759,753	-0.45%

EXPENSES

	2015-2016 Budget	2015-2016 Budget	Percent Change	Revenues Over (Under) Expenses	Projected Beginning Fund Balance	Projected Ending Fund Balance
General Fund	\$ 2,875,124	\$ 2,914,282	1.36%	\$ (27,073)	\$ 1,356,754	\$ 1,329,681
Interest & Sinking	\$ 302,212	\$ 302,213	0.00%	\$ 350	\$ 107,950	\$ 108,300
Water & Sewer Fund	\$ 1,461,662	\$ 1,364,596	-6.64%	\$ 125,715	\$ 1,164,542	\$ 1,290,257
Street Maintenance Tax	\$ 98,750	\$ 107,500	8.86%	\$ 100	\$ -	\$ 100
Hotel/Motel Tax Fund	\$ 36,500	\$ 36,500	0.00%	\$ 18,850	\$ 108,550	\$ 127,400
Economic Development Fund	\$ 909,501	\$ 913,999	0.49%	\$ 2,721	\$ 751,559	\$ 754,280
Totals:	\$ 5,683,749	\$ 5,639,090	-0.79%	\$ 120,663	\$ 3,489,355	\$ 3,610,018

FY2015-2016 City of Muleshoe Salaries

	Proposed Salary	Proposed Monthly Increase	Medical Insurance	Life and AD&D	Retirement	FICA & Medicare	Workers Comp
Administration							
City Manager	\$ 98,570.24 *	\$ 316.85	\$ 9,146.16	\$ 135.00	\$ 16,374.98	\$ 7,540.62	\$ 680.00
City Secretary	\$ 56,892.16	\$ 182.35	\$ 9,146.16	\$ 135.00	\$ 9,451.21	\$ 4,352.25	\$ 680.00
	\$ 155,462.40	\$ 499.20	\$ 18,292.32	\$ 270.00	\$ 25,826.19	\$ 11,892.87	\$ 1,360.00
Building Maintenance							
Laborer	\$ 31,616.00	\$ 119.60	\$ 5,966.16	\$ 85.36	\$ 5,252.21	\$ 2,418.62	\$ 680.00
	\$ 31,616.00	\$ 119.60	\$ 5,966.16	\$ 85.36	\$ 5,252.21	\$ 2,418.62	\$ 680.00
Police Department							
Chief	\$ 61,132.03	\$ 195.94	\$ 9,146.16	\$ 135.00	\$ 10,155.56	\$ 4,676.60	\$ 680.00
Lieutenant	\$ 48,044.67	\$ 153.99	\$ 9,146.16	\$ 129.72	\$ 7,981.42	\$ 3,675.42	\$ 680.00
Patrol	\$ 33,189.39	\$ 127.82	\$ 5,966.16	\$ 89.61	\$ 5,513.59	\$ 2,538.99	\$ 680.00
Patrol	\$ 32,233.50	\$ 127.82	\$ 5,966.16	\$ 87.03	\$ 5,354.79	\$ 2,465.86	\$ 680.00
Investigator	\$ 38,769.12	\$ 127.82	\$ 5,966.16	\$ 104.68	\$ 6,440.52	\$ 2,965.84	\$ 680.00
Patrol	\$ 36,034.83	\$ 127.82	\$ 9,146.16	\$ 97.29	\$ 5,986.29	\$ 2,756.66	\$ 680.00
Patrol	\$ 30,432.87	\$ 127.82	\$ 5,966.16	\$ 82.17	\$ 5,055.66	\$ 2,328.11	\$ 680.00
Patrol	\$ 31,433.22	\$ 127.82	\$ 5,966.16	\$ 84.87	\$ 5,221.84	\$ 2,404.64	\$ 680.00
Patrol	\$ 31,544.37	\$ 127.82	\$ 5,966.16	\$ 85.17	\$ 5,240.31	\$ 2,413.14	\$ 680.00
Dispatcher	\$ 22,755.20	\$ 119.60	\$ 9,146.16	\$ 61.44	\$ 3,780.21	\$ 1,740.77	\$ 680.00
Dispatcher	\$ 27,435.20	\$ 119.60	\$ 5,966.16	\$ 74.08	\$ 4,557.67	\$ 2,098.79	\$ 680.00
Dispatcher	\$ 7,500.00	\$ -	\$ -	\$ -	\$ -	\$ 573.75	\$ -
Dispatcher	\$ 30,160.00	\$ 119.60	\$ 5,966.16	\$ 81.43	\$ 5,010.33	\$ 2,307.24	\$ 680.00
Dispatcher	\$ 30,056.00	\$ 119.60	\$ 5,966.16	\$ 81.15	\$ 4,993.05	\$ 2,299.28	\$ 680.00
	\$ 460,720.40	\$ 1,723.08	\$ 90,280.08	\$ 1,193.64	\$ 75,291.24	\$ 35,245.11	\$ 8,840.00
Street Department							
Street Superintendent	\$ 44,237.44	\$ 141.79	\$ 9,146.16	\$ 119.44	\$ 7,348.94	\$ 3,384.16	\$ 680.00
Laborer	\$ 29,224.00	\$ 119.60	\$ 5,966.16	\$ 78.90	\$ 4,854.84	\$ 2,235.64	\$ 680.00
Laborer	\$ 25,688.00	\$ 119.60	\$ 5,966.16	\$ 69.36	\$ 4,267.42	\$ 1,965.13	\$ 680.00
Laborer	\$ 25,563.20	\$ 119.60	\$ 5,966.16	\$ 69.02	\$ 4,246.69	\$ 1,955.58	\$ 680.00
Part-time	\$ 4,030.00	\$ -	\$ -	\$ -	\$ -	\$ 308.30	\$ -
Part-time	\$ 4,030.00	\$ -	\$ -	\$ -	\$ -	\$ 308.30	\$ -
	\$ 132,772.64	\$ 500.59	\$ 27,044.64	\$ 336.72	\$ 20,717.89	\$ 10,157.11	\$ 2,720.00
Refuse							
Part-time	\$ 11,232.00	\$ -	\$ -	\$ -	\$ -	\$ 859.25	\$ -
Equipment Operator	\$ 35,360.00	\$ 119.60	\$ 5,966.16	\$ 95.47	\$ 5,874.18	\$ 2,705.04	\$ 680.00
Equipment Operator	\$ 26,520.00	\$ 119.60	\$ 5,966.16	\$ 71.60	\$ 4,405.64	\$ 2,028.78	\$ 680.00
Equipment Operator	\$ 27,040.00	\$ 119.60	\$ 5,966.16	\$ 73.01	\$ 4,492.02	\$ 2,068.56	\$ 680.00
	\$ 100,152.00	\$ 358.80	\$ 17,898.48	\$ 240.08	\$ 14,771.84	\$ 7,661.63	\$ 2,040.00
Swimming Pool							
	\$ 57,000.00	\$ -	\$ -	\$ -	\$ -	\$ 3,790.50	\$ 2,040.00
Library							
Library Aid	\$ 29,286.40	\$ 119.60	\$ 5,966.16	\$ 79.07	\$ 4,865.20	\$ 2,240.41	\$ 680.00
Library Assistant	\$ 29,577.60	\$ 119.60	\$ 9,146.16	\$ 79.86	\$ 4,913.58	\$ 2,262.69	\$ 680.00
Librarian	\$ 40,343.68	\$ 129.31	\$ 5,966.16	\$ 108.93	\$ 6,702.09	\$ 3,086.29	\$ 680.00
Part-time	\$ 978.75	\$ -	\$ -	\$ -	\$ -	\$ 74.87	\$ -
Part-time	\$ 978.75	\$ -	\$ -	\$ -	\$ -	\$ 74.87	\$ -
	\$ 101,165.18	\$ 368.51	\$ 21,078.48	\$ 267.86	\$ 16,480.88	\$ 7,739.14	\$ 2,040.00
Municipal Court							
Judge	\$ 31,803.20	\$ 119.60	\$ 9,146.16	\$ 85.87	\$ 5,283.31	\$ 2,432.94	\$ 680.00
	\$ 31,803.20	\$ 119.60	\$ 9,146.16	\$ 85.87	\$ 5,283.31	\$ 2,432.94	\$ 680.00
Code Enforcement/Animal Control							
Code/Animal Officer	\$ 30,160.00	\$ 119.60	\$ 5,966.16	\$ 81.43	\$ 5,010.33	\$ 2,307.24	\$ 680.00
	\$ 30,160.00	\$ 119.60	\$ 5,966.16	\$ 81.43	\$ 5,010.33	\$ 2,307.24	\$ 680.00
Utility Billing							
Deputy City Secretary	\$ 36,025.60	\$ 119.60	\$ 9,146.16	\$ 97.27	\$ 5,984.75	\$ 2,755.96	\$ 680.00
Customer Service	\$ 25,625.60	\$ 119.60	\$ 5,966.16	\$ 69.19	\$ 4,257.05	\$ 1,960.36	\$ 680.00
Part-time	\$ 2,501.25	\$ -	\$ -	\$ -	\$ -	\$ 191.35	\$ -
	\$ 64,152.45	\$ 239.20	\$ 15,112.32	\$ 166.46	\$ 10,241.81	\$ 4,907.66	\$ 1,360.00
Water/Sewer Department							
Water/Sewer Operator	\$ 29,328.00	\$ 119.60	\$ 5,966.16	\$ 79.19	\$ 4,872.11	\$ 2,243.59	\$ 680.00
Water/Sewer Operator	\$ 35,672.00	\$ 119.60	\$ 9,146.16	\$ 96.31	\$ 5,926.01	\$ 2,728.91	\$ 680.00
Water/Sewer Operator	\$ 26,520.00	\$ 119.60	\$ 5,966.16	\$ 71.60	\$ 4,405.64	\$ 2,028.78	\$ 680.00
Director of Public Works	\$ 66,756.35	\$ 213.96	\$ 9,146.16	\$ 135.00	\$ 11,089.90	\$ 5,106.86	\$ 680.00
W/WW Superintendent	\$ 46,811.65	\$ 150.04	\$ 9,146.16	\$ 126.39	\$ 7,776.59	\$ 3,581.09	\$ 680.00
	\$ 205,088.00	\$ 722.80	\$ 39,370.80	\$ 508.50	\$ 34,070.24	\$ 15,689.23	\$ 3,400.00
Economic Development							
Director	\$ 41,208.96	\$ 132.08	\$ 9,146.16	\$ 111.26	\$ 6,845.84	\$ 3,152.49	\$ 680.00
	\$ 41,208.96	\$ 132.08	\$ 9,146.16	\$ 111.26	\$ 6,845.84	\$ 3,152.49	\$ 680.00

* Includes \$7,200 Vehicle Allowance