

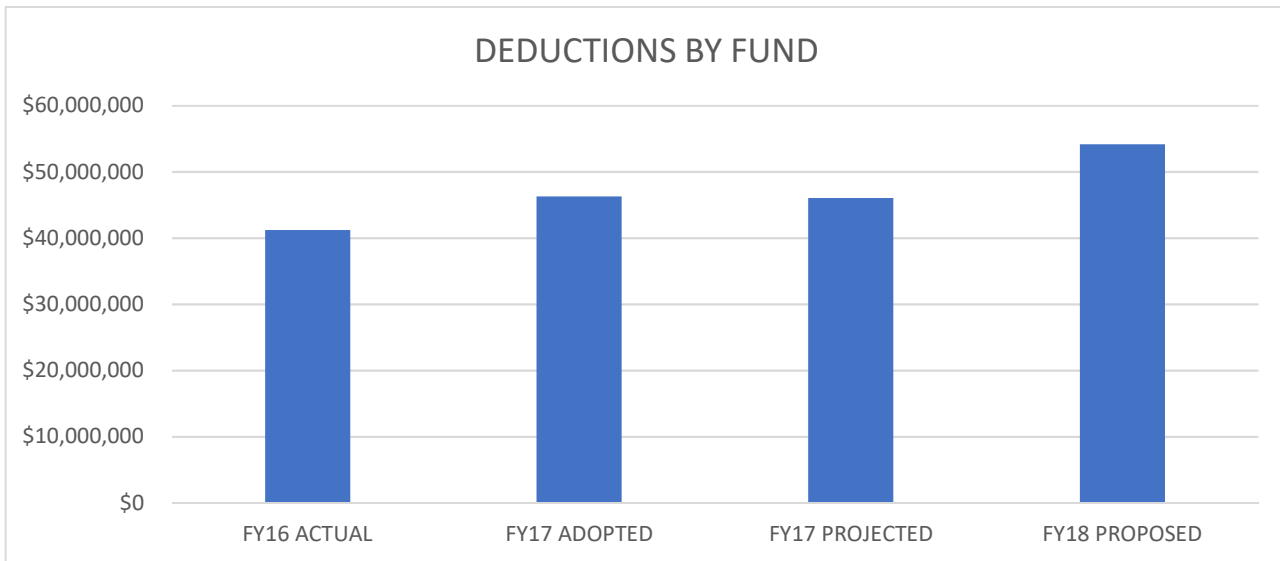


# Fiscal Year 2017-18 Proposed Annual Budget



CITY OF ENNIS  
SUMMARY OF DEDUCTIONS BY FUND  
FY 2017-18 PRELIMINARY BUDGET

FUND	ACTUAL FY2016	ADOPTED FY2017	PROJECTED FY2017	PROPOSED FY2018
General	\$ 14,431,889	\$ 14,875,896	\$ 17,241,548	\$ 16,199,841
Debt Service	6,972,348	3,846,082	3,846,082	3,841,820
Economic Development	8,653,771	2,647,587	7,337,000	9,243,080
Community Crime Prevention District	85,542	799,757	239,757	2,159,903
Tourism	462,856	283,092	326,392	351,826
LEOSE	2,361	12,679	3,222	10,421
Police Forfeiture	1,006	54,240		54,971
Police Narcotics	1,557	14,240		14,240
Court Technology	15,933	38,135	38,135	13,432
Court Security				9,160
Water and Sewer	8,374,621	9,357,848	9,401,691	9,588,674
Sanitation	1,166,766	1,419,935	1,613,977	1,605,180
Airport	120,506	148,144	170,048	188,500
Street Reconstruction	553,059	900,000	883,000	1,184,136
Capital Projects Fund	242,075	8,813,254	1,062,586	5,309,030
W&S Capital Projects	107,300	3,057,625	3,881,868	4,360,589
Library Endowment	40,173	11,300	12,937	12,450
Library Trust	2,876	4,951	4,937	4,947
Museum Endowment		600		540
All Funds Total	<u>\$41,234,639</u>	<u>\$46,285,365</u>	<u>\$46,063,180</u>	<u>\$54,152,739</u>



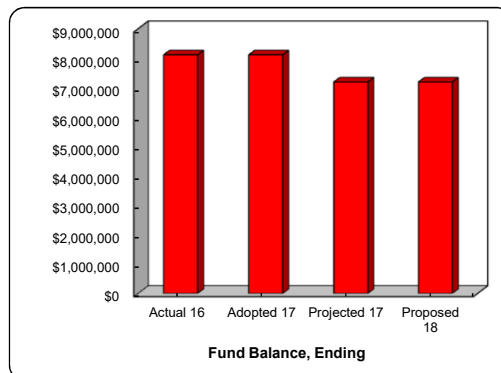
**GENERAL FUND  
BUDGET SUMMARY**

**FUND 001**

	<b>ACTUAL FY2016</b>	<b>ADOPTED FY2017</b>	<b>PROJECTED FY2017</b>	<b>PROPOSED FY2018</b>
<b>Fund Balance, Beginning</b>	\$8,714,764	8,383,991	\$8,114,568	\$7,194,871
<b>Receipts:</b>				
Property Taxes	6,582,359	7,179,896	7,162,834	7,275,018
Sales Taxes	3,432,486	3,045,571	3,668,630	3,202,803
Franchise Fees	1,550,923	2,029,795	1,997,304	2,037,036
Other Taxes	8,778	272,638	268,348	260,868
Licenses/Permits/Fees	297,026	182,485	264,272	256,789
Intergovernmental Revenue	364,587	141,450	13,715	1,022,058
Fines and Fees	610,087	627,809	557,602	596,619
Charges for Service	957,790	27,187	1,025,073	16,835
Interest Income	38,571	37,759	45,032	51,300
Miscellaneous Revenues	(10,914)	251,706	239,440	253,515
Interfund Transfers	0	1,079,600	1,079,600	1,227,000
<b>Total Receipts</b>	<b>13,831,693</b>	<b>14,875,896</b>	<b>16,321,851</b>	<b>16,199,841</b>
<b>Funds Available</b>	<b>22,546,457</b>	<b>23,259,887</b>	<b>24,436,419</b>	<b>23,394,712</b>
<b>Deductions:</b>				
Administration	1,854,936	501,296	1,411,130	581,481
City Commission	115,727	192,464	144,348	195,106
EDC		360,834	263,687	438,478
Finance		434,842	319,429	415,817
Human Resources/Risk		277,916	239,340	238,504
Planning & Inspections	503,688	555,197	555,197	519,049
Health	317,203	454,742	435,365	434,486
Information Technology		109,976	79,120	109,105
Fleet Services	322,871	312,998	300,378	306,033
Tourism	0		0	0
Police	4,330,551	4,380,273	4,380,273	4,484,622
Fire	3,419,933	3,612,655	4,515,832	4,752,077
Municipal Court	249,418	306,395	320,658	280,212
Public Works	299,112	309,391	301,695	311,413
Airport	0		0	0
Street & Drainage	924,850	1,108,962	1,079,970	1,085,789
Sanitation Collection and Disposal	0		0	0
Parks & Recreation	589,013	874,735	837,010	916,148
Library	420,104	484,067	484,067	479,100
Museum	52,944	62,654	62,654	50,153
Non-Departmental and Transfers	1,031,539	536,501	1,511,395	602,268
<b>Total Deductions</b>	<b>14,431,889</b>	<b>14,875,896</b>	<b>17,241,548</b>	<b>16,199,841</b>
<b>ANNUAL SURPLUS / (DEFICIT)</b>	<b>(600,196)</b>	<b>0</b>	<b>(919,697)</b>	<b>0</b>
<b>Fund Balance, Ending</b>	<b>\$8,114,568</b>	<b>\$8,114,568</b>	<b>\$7,194,871</b>	<b>\$7,194,871</b>
<b>FUND BALANCE BREAKDOWN</b>				
Ending Fund Balance	\$8,114,568	\$8,114,568	\$7,194,871	\$7,194,871
Reserved for encumbrances	\$0	\$0	\$0	\$0
Unreserved Fund Balance	\$8,114,568	\$8,114,568	\$7,194,871	\$7,194,871
Reserve Policy is 30% of Expenditures	\$4,329,567	\$4,462,769	\$5,172,464	\$4,859,952
Amount over (under) Reserve Policy	\$3,785,001	\$3,651,799	\$2,022,406	\$2,334,918
% of Total Deductions (Expenditures less transfers)	56.2%	54.5%	41.7%	44.4%

The General Fund is the operating fund of the City. All general tax revenues and other receipts that are not restricted by law or contractual agreement to another fund are accounted for in this fund. The General Fund records the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds. Activities include: Administration, City Secretary, Finance, Police, Fire, Street Maintenance, Animal Control, Library, Human Resources, Municipal Court and Park Maintenance.

Maintaining a fund balance equal to the greater of \$1 million or 30% of expenditures is a fiscal policy adopted by the Commission and is at a level deemed adequate by New York bond rating agencies as fiscally sound. Fund balance is tracked on the graph at the right.

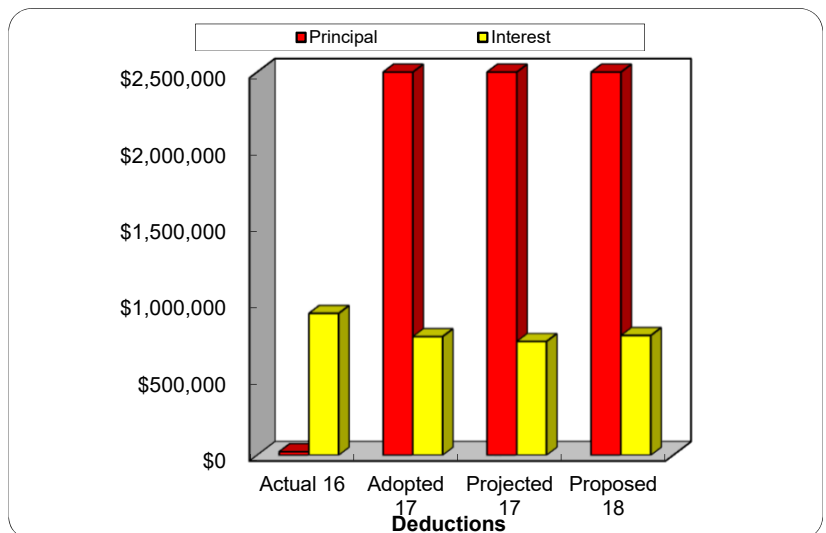


**DEBT SERVICE FUND  
BUDGET SUMMARY**

**FUND 005**

	<b>ACTUAL FY2016</b>	<b>ADOPTED FY2017</b>	<b>PROJECTED FY2017</b>	<b>PROPOSED FY2018</b>
<b>Fund Balance, Beginning</b>	\$440,721	\$467,356	\$772,807	\$692,792
<b>Receipts:</b>				
Property Tax Revenue	3,405,225	3,731,905	3,731,905	3,812,138
Penalty & Interest	27,350	30,900	30,900	31,600
Interest revenue	15,305	3,110	3,262	15,300
Transfer from Water/Sewer	144,967	0		0
Transfers In	116,000	0		
Bond Proceeds	3,325,000			
Premium on bond issuance				
Other				
<b>Total Receipts</b>	<b>7,033,848</b>	<b>3,765,915</b>	<b>3,766,067</b>	<b>3,859,038</b>
<b>Funds Available</b>	<b>7,474,569</b>	<b>4,233,271</b>	<b>4,538,874</b>	<b>4,551,830</b>
<b>Deductions:</b>				
Principal retirement	2,854,906	3,099,346	3,099,346	3,055,978
Interest	774,027	742,186	742,186	781,292
Bond Issuance Costs	39,601			
Transfer Out to Construction or Escrow	3,299,300			
Other	4,512	4,550	4,550	4,550
<b>Total Deductions</b>	<b>6,972,348</b>	<b>3,846,082</b>	<b>3,846,082</b>	<b>3,841,820</b>
<b>Fund Balance, Ending</b>	<b>\$772,807</b>	<b>\$387,189</b>	<b>\$692,792</b>	<b>\$710,010</b>

This fund tracks the activity of debt service payments for long term debt that has been issued to purchase major pieces of equipment, building improvements, and other similar items that cannot be purchased on a cash basis.

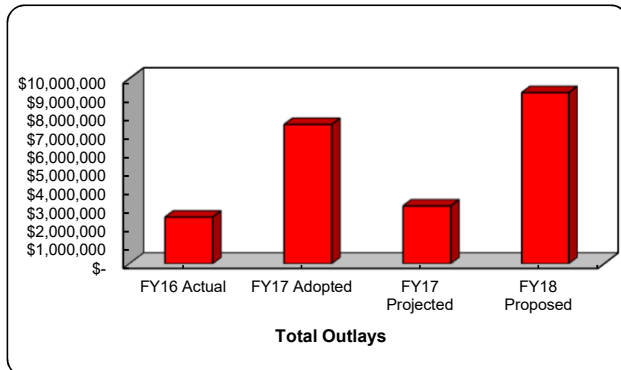


**ECONOMIC DEVELOPMENT CORPORATION  
BUDGET SUMMARY**

**FUND 101**

	<b>ACTUAL FY2016</b>	<b>ADOPTED FY2017</b>	<b>PROJECTED FY2017</b>	<b>PROPOSED FY2018</b>
<b>Fund Balance, Beginning</b>	9,341,971	8,407,202	8,653,771	7,337,000
<b>Receipts:</b>				
Sales Tax Revenue	1,694,522	1,700,000	1,761,403	1,900,000
Interest Income	42,234	40,000	36,175	40,000
Miscellaneous Revenue	87,565	15,000	4,673	15,000
Use of Fund Balance				
<b>Total Receipts</b>	<b>1,824,321</b>	<b>1,755,000</b>	<b>1,802,251</b>	<b>1,955,000</b>
<b>Funds Available</b>	<b>11,166,292</b>	<b>10,162,202</b>	<b>10,456,022</b>	<b>9,292,000</b>
<b>Deductions:</b>				
Restricted Funds: Airport		2,000,000	0	2,000,000
Restricted Funds: Industrial Park		600,000	0	
Administrative Services	220,000	270,600	270,600	370,000
Advertising & Marketing		50,000	56,354	100,000
Downtown Façade Grants	31,656	100,000	48,000	100,000
Downtown Revitalization	48,617	65,000	88,470	65,000
Economic Development Operations	77,762	75,000	100,000	100,000
Farmers Market	28,062	25,000	28,578	25,000
Historic Preservation Grants	101,430	1,000,000	548,356	1,200,000
Kauffman Revitalization Grants		100,000	25,000	100,000
Kaufman Façade Grants				150,000
Industrial Park Maintenance	32,096	200,000	63,000	75,000
Lights of Ennis	31,012	30,000	29,941	100,000
TIRZ Development	24,210	35,000	5,000	
Project Firebird (Sterilite)	117,772	250,000	100,000	150,000
Project Lionheart	28,385	40,000	40,000	
Project Merryart (Novilinks)		175,000		175,000
Minnie McDowal Park	34,119	250,000	250,000	100,000
Project Retail	20,422	25,000	25,000	25,000
Project Viking (Cenveo)	56	225,000		225,000
Visitors Center		150,000	150,000	1,500,000
Property Acquisition	736,011	1,000,000	335,494	1,100,000
Electricity Project			16,000	40,000
Plaza P3 Project			25,000	80,000
Project Demolition I			25,214	
Lion's Claw (Ennis Steel)				175,000
Genesis				50,000
Project Globe				50,000
Price Distributing				75,000
Branding Campaign			40,000	40,000
Project Demolition II				125,000
Greasetrap Project				100,000
Debt Service	980,911	849,015	849,015	848,080
<b>Total Deductions</b>	<b>2,512,521</b>	<b>7,514,615</b>	<b>3,119,022</b>	<b>9,243,080</b>
<b>Fund Balance, Ending</b>	<b>8,653,771</b>	<b>2,647,587</b>	<b>7,337,000</b>	<b>48,920</b>

The Economic Development Corporation was created by the voters in 1995 to record and disburse the proceeds of a 1/2 cent sales tax. Disbursements are to be spent in accordance with the purposes as outlined in the Local Government Code, Title 12, Subtitle C1, Chapter 501.

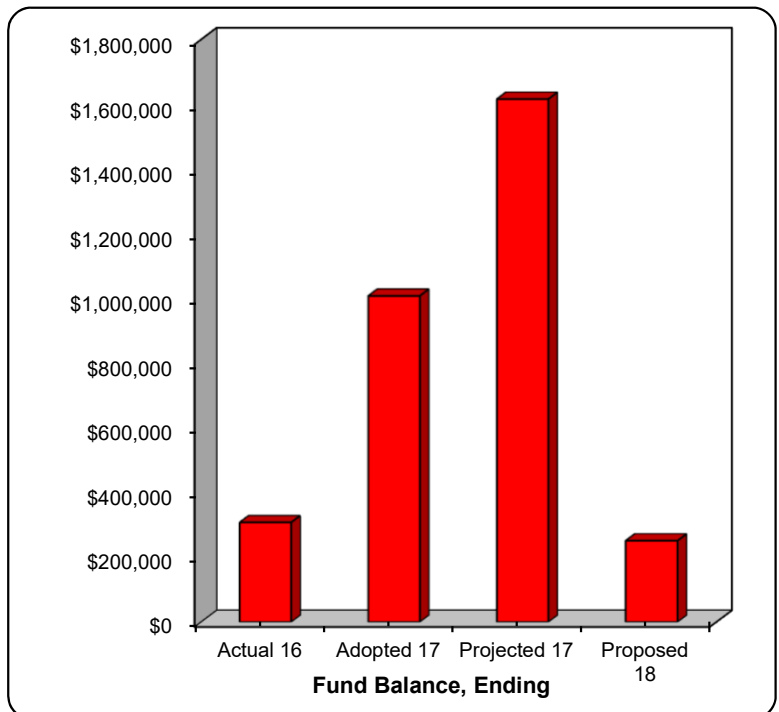


**CRIME CONTROL AND PREVENTION DISTRICT FUND  
BUDGET SUMMARY**

**FUND 111**

	<b>ACTUAL FY2016</b>	<b>ADOPTED FY2017</b>	<b>PROJECTED FY2017</b>	<b>PROPOSED FY2018</b>
<b>Fund Balance, Beginning</b>	\$310,838	\$310,838	\$1,010,129	\$1,616,317
<b>Receipts:</b>				
Sales Tax	781,875	725,000	836,345	781,875
Interest income	2,958	1,550	9,600	15,361
Miscellaneous Revenue				
<b>Total Receipts</b>	<b>784,832</b>	<b>726,550</b>	<b>845,945</b>	<b>797,236</b>
<b>Funds Available</b>	<b>1,095,670</b>	<b>1,037,388</b>	<b>1,856,074</b>	<b>2,413,552</b>
<b>Deductions:</b>				
Crime Prevention	18,159	117,304	117,304	117,407
Narcotics Unit		92,931	92,931	93,768
Bicycle Patrol	1,222	29,522	29,522	29,495
Traffic Safety				
Law Enforcement Facility		560,000	0	1,850,000
Transfers to Debt Service and General Fund				37,000
Capital Outlay	66,160			32,233
Non-Departmental				
<b>Total Deductions</b>	<b>85,542</b>	<b>799,757</b>	<b>239,757</b>	<b>2,159,903</b>
<b>Fund Balance, Ending</b>	<b><u>\$1,010,129</u></b>	<b><u>\$237,631</u></b>	<b><u>\$1,616,317</u></b>	<b><u>\$253,649</u></b>

Fiscal 2017-2018 is the 3rd full year of a voter approved 4-year ¼ cent Crime Control Tax, which is accounted for in this Special Revenue Fund. This tax was initially approved for its first four year span in November 2014 and must be reauthorized in November 2018. The revenue from this tax is intended to enhance the law enforcement capabilities of the Ennis Police Department by providing critical equipment and personnel. The CCPD is governed by a 7 member Commission appointed board. Recommendations are presented by the City Manager and Chief of Police to the board who will review and recommend the budget to the Commission.



**TOURISM FUND  
BUDGET SUMMARY**

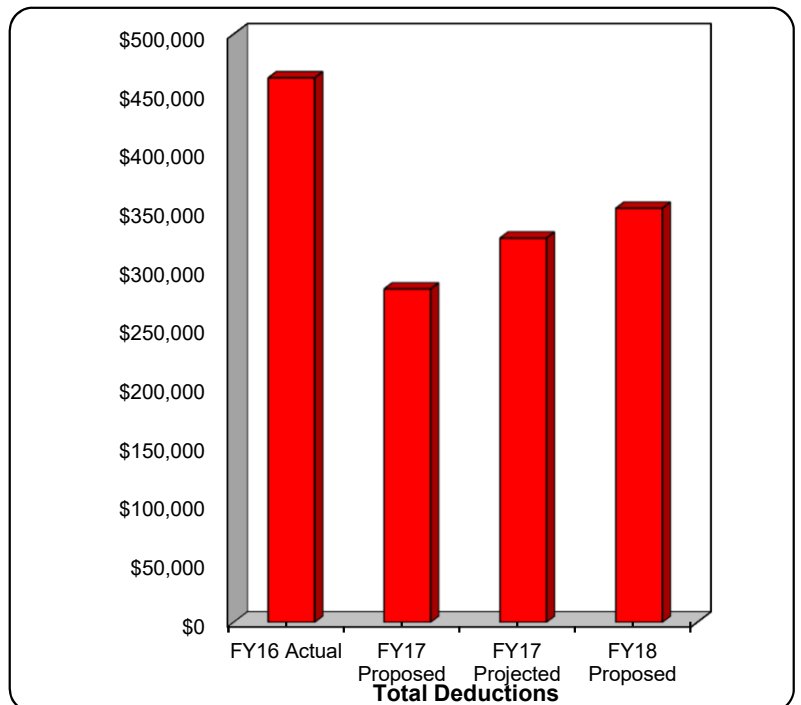
**FUND 214**

	<b>ACTUAL FY2016</b>	<b>ADOPTED FY2017</b>	<b>PROJECTED FY2017</b>	<b>PROPOSED FY2018</b>
<b>Fund Balance, Beginning</b>	\$94,534	\$131,930	\$109,311	\$137,045
<b>Receipts:</b>				
Hotel/Motel Tax Revenue	344,126	278,110	353,756	344,126
Interest income	488	1,320	370	1,370
Other Revenues	133,019	500	0	500
Transfers In	0		0	0
<b>Total Receipts</b>	<b>477,633</b>	<b>279,930</b>	<b>354,126</b>	<b>345,996</b>
<b>Funds Available</b>	<b>572,167</b>	<b>411,860</b>	<b>463,437</b>	<b>483,041</b>
<b>Deductions:</b>				
Personnel	161,752	172,189	172,188	174,147
Supplies	3,647	4,295	4,295	4,520
Maintenance	2,752	2,950	2,950	3,000
Miscellaneous/Sundry	243,989	91,958	136,959	152,459
Capital Outlay	37,350	1,700	0	1,700
Non-Departmental	13,366	10,000	10,000	16,000
<b>Total Deductions</b>	<b>462,856</b>	<b>283,092</b>	<b>326,392</b>	<b>351,826</b>
<b>Fund Balance, Ending</b>	<u><u>\$109,311</u></u>	<u><u>\$128,768</u></u>	<u><u>\$137,045</u></u>	<u><u>\$131,215</u></u>

Revenues for this fund come from the 7% Hotel/Motel Occupancy Tax levied on all hotels and motels in the city.

Funds are to be used for advertising, tourism and general promotion of the City.

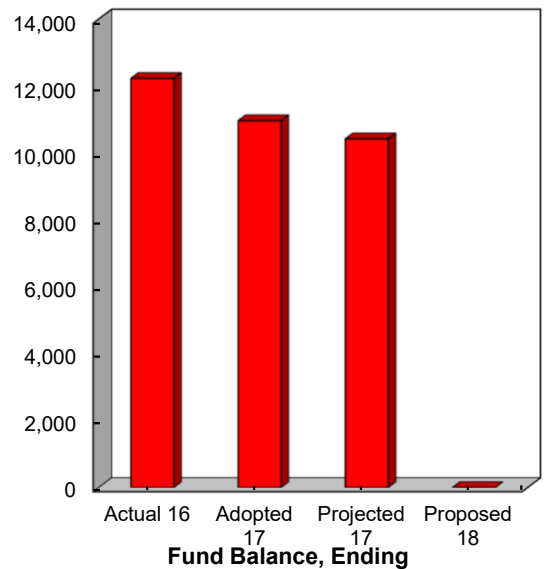
Projects include: Farmer's Market, Bluebonnet Trails, Polka Festival, July 4th Celebration and Fall Festival.



**LAW ENFORCEMENT OFFICERS STANDARDS AND EDUCATION FUND (LEOSE)  
BUDGET SUMMARY**

FUND 225	ACTUAL FY2016	ADOPTED FY2017	PROJECTED FY2017	PROPOSED FY2018
<b>Fund Balance, Beginning</b>	\$12,224	\$9,482	\$10,962	\$10,421
<b>Receipts:</b>				
Revenues	1,032	3,197	2,681	0
Interest Income	67			
<b>Total Receipts</b>	1,099	3,197	2,681	0
<b>Funds Available</b>	13,323	12,679	13,643	10,421
<b>Deductions:</b>				
Expenditures	2,361	12,679	3,222	10,421
<b>Total Deductions</b>	2,361	12,679	3,222	10,421
<b>Fund Balance, Ending</b>	<u>\$10,962</u>	<u>\$0</u>	<u>\$10,421</u>	<u>\$0</u>

This fund was established to account for the receipt and the use of funds from the State of Texas for the training of police and fire certified peace officers.

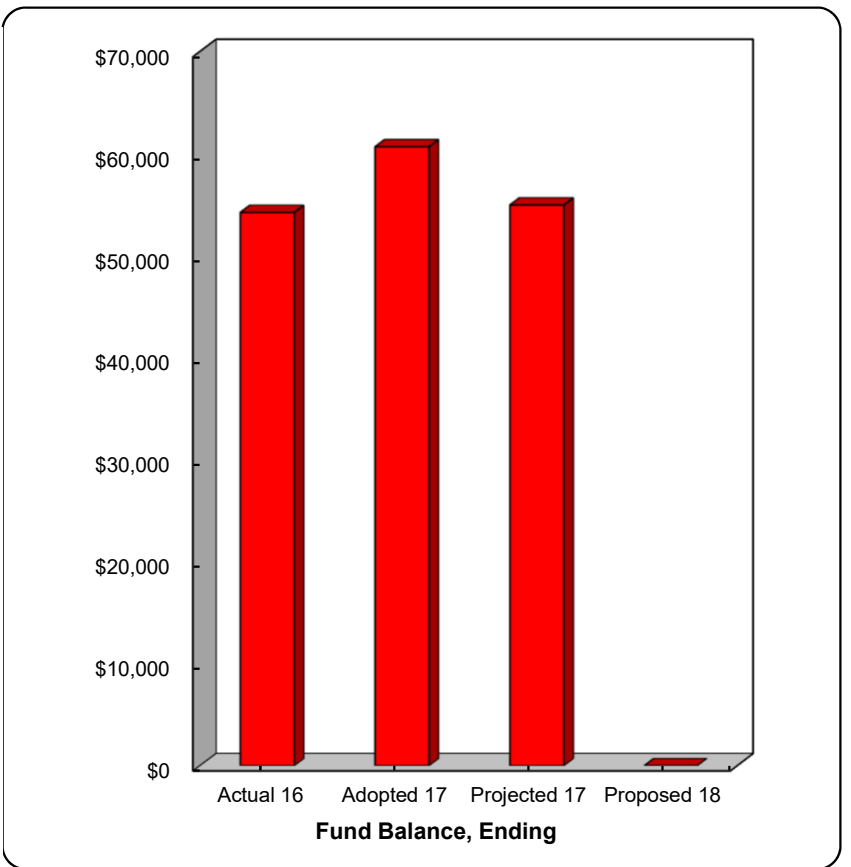




**POLICE FORFEITURE FUND  
BUDGET SUMMARY**

<b>FUND 235</b>	<b>ACTUAL FY2016</b>	<b>ADOPTED FY2017</b>	<b>PROJECTED FY2017</b>	<b>PROPOSED FY2018</b>
<b>Fund Balance, Beginning</b>	\$54,240	\$59,078	\$54,240	\$54,971
<b>Receipts:</b>				
Judgement Forfeitures	5,410		593	
Interest income	388		138	
Other Income	1,642			
<b>Total Receipts</b>	<b>7,440</b>	<b>0</b>	<b>731</b>	<b>0</b>
<b>Funds Available</b>	<b>61,680</b>	<b>59,078</b>	<b>54,971</b>	<b>54,971</b>
<b>Deductions:</b>				
Expenditures	1,006	40,000	0	42,798
Transfers Out		14,240	0	12,173
<b>Total Deductions</b>	<b>1,006</b>	<b>54,240</b>	<b>0</b>	<b>54,971</b>
<b>Fund Balance, Ending</b>	<b>\$60,674</b>	<b>\$4,838</b>	<b>\$54,971</b>	<b>\$0</b>

Resources for this fund are provided through the sale of property confiscated from illegal drug activities. The money is used by the police department to further reduce criminal activity in the City. The prevailing authority for the use of these funds is Chapter 59 of the Texas Code of Criminal Procedures.

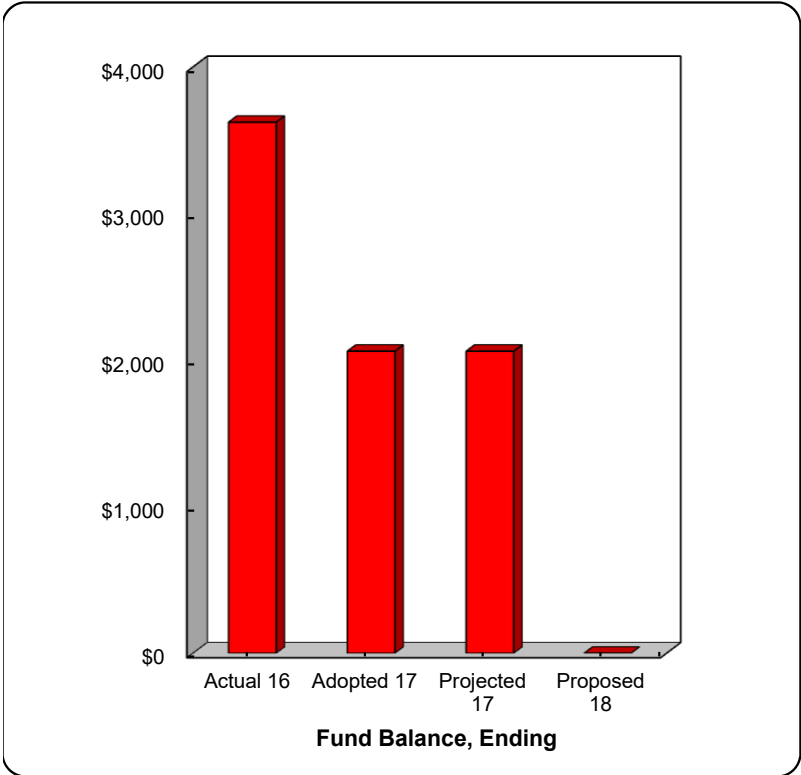


**POLICE NARCOTICS OPERATIONS  
BUDGET SUMMARY**

**FUND 236**

	<b>ACTUAL FY2016</b>	<b>ADOPTED FY2017</b>	<b>PROJECTED FY2017</b>	<b>PROPOSED FY2018</b>
<b>Fund Balance, Beginning</b>	\$3,624	\$1,882	\$2,067	\$2,067
<b>Receipts:</b>				
Transfers In	0	14,240	0	12,173
Interest income				
Miscellaneous				
<b>Total Receipts</b>	0	14,240	0	12,173
<b>Funds Available</b>	3,624		2,067	14,240
<b>Deductions:</b>				
Expenditures	1,557	14,240	0	14,240
Capital Outlay				
Transfer to CART Fund				
<b>Total Deductions</b>	1,557	14,240	0	14,240
<b>Fund Balance, Ending</b>	<u>\$2,067</u>	<u>\$1,882</u>	<u>\$2,067</u>	<u>\$0</u>

This fund finances undercover narcotic investigation activities. The source of funds is judgement forfeitures, asset sales and seizures.

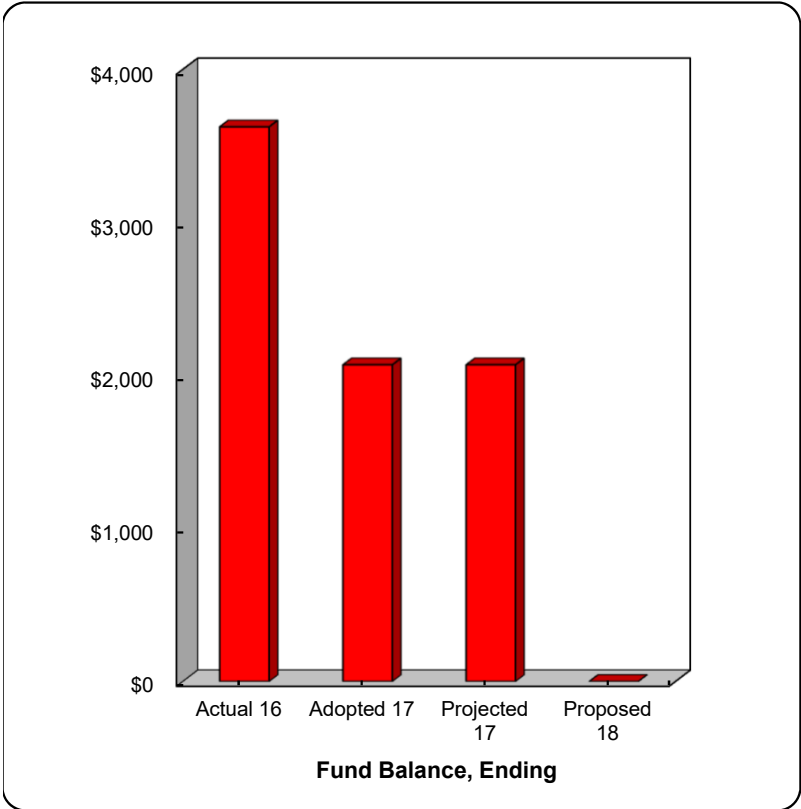


**COURT TECHNOLOGY FUND  
BUDGET SUMMARY**

**FUND 258**

	<b>ACTUAL FY2016</b>	<b>ADOPTED FY2017</b>	<b>PROJECTED FY2017</b>	<b>PROPOSED FY2018</b>
<b>Fund Balance, Beginning</b>	\$25,725	\$25,216	\$27,047	\$1,238
<b>Receipts:</b>				
Fines and Forfeitures	17,120	12,919	12,184	12,184
Interest income	135		142	10
Transfers In	0			
<b>Total Receipts</b>	<b>17,255</b>	<b>12,919</b>	<b>12,326</b>	<b>12,194</b>
<b>Funds Available</b>	<b>42,980</b>	<b>38,135</b>	<b>39,373</b>	<b>13,432</b>
<b>Deductions:</b>				
Expenditures	15,933		11,384	11,432
Capital Outlay		38,135	26,751	2,000
<b>Total Deductions</b>	<b>15,933</b>	<b>38,135</b>	<b>38,135</b>	<b>13,432</b>
<b>Fund Balance, Ending</b>	<b>\$27,047</b>	<b>\$0</b>	<b>\$1,238</b>	<b>\$0</b>

Prior to FY2015 this fund was part of the General Fund. In compliance with applicable state statute the Fund was established separately in FY2015. The proceeds of a fee attached to each conviction are dedicated to acquisition of technology that enhances the operational efficiency of the court.



**COURT SECURITY FUND  
BUDGET SUMMARY**

**FUND 259**

	<b>ACTUAL FY2016</b>	<b>ADOPTED FY2017</b>	<b>PROJECTED FY2017</b>	<b>PROPOSED FY2018</b>
<b>Fund Balance, Beginning</b>	\$0	\$0	\$0	\$0
<b><u>Receipts:</u></b>				
Fines and Forfeitures				9,140
Interest income				20
Transfers In				
Total Receipts	0	0	0	9,160
<b>Funds Available</b>	0	0	0	9,160
<b><u>Deductions:</u></b>				
Expenditures				9,160
Capital Outlay				
Total Deductions	0	0	0	9,160
<b>Fund Balance, Ending</b>	\$0	\$0	\$0	\$0

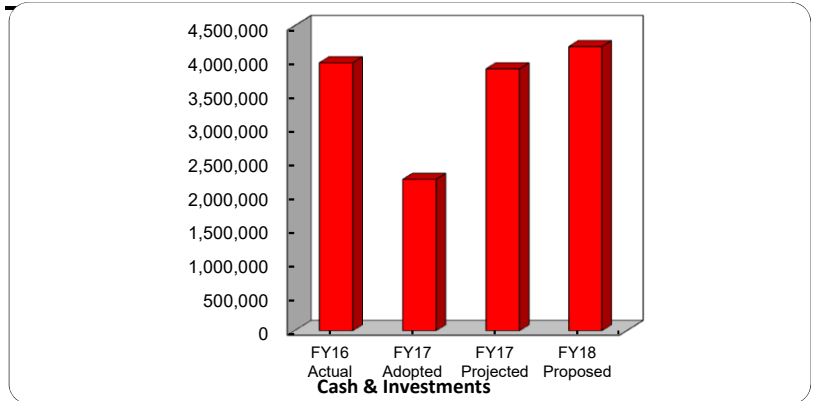
Created by Ordinance in FY2017 the Court Security Fund is financed by a fee on each conviction much as the Court Technology Fund is financed. Proceeds of the Fund are to be expended in accordance with applicable State Law. Such expenditures are intended to enhance the security in Municipal Court Chambers and Municipal Court Offices.

**WATER AND SEWER FUND  
BUDGET SUMMARY**

**FUND 302**

	<u>ACTUAL FY 2016</u>	<u>ADOPTED FY 2017</u>	<u>PROJECTED FY 2017</u>	<u>PROPOSED FY 2018</u>
<b>Cash &amp; Investments, Beginning</b>	\$ 3,731,499	\$ 2,171,973	\$ 3,955,970	\$ 3,866,029
<b><u>Receipts:</u></b>				
Water Sales Revenue	5,142,166	5,519,134	5,151,499	5,855,649
Water Service Fees	20,350	7,889	19,420	6,777
Penalty Revenue	110,945	103,342	137,700	122,000
Sewer Service Revenue	3,286,407	3,521,437	3,819,501	3,801,390
Sewer Service Fees	1,575	2,117	6,660	2,131
Interest Income	22,644	37,124	24,120	25,302
Miscellaneous	(33,957)	234,211	112,850	54,435
Intergovernmental	48,962	0	40,000	50,754
Net adjustments to reconcile operating income to cash receipts	0	0	0	0
<b>Total Receipts</b>	<u>8,599,092</u>	<u>9,425,254</u>	<u>9,311,750</u>	<u>9,918,438</u>
<b>Cash &amp; Investments Available</b>	12,330,591	11,597,227	13,267,720	13,784,467
<b><u>Deductions:</u></b>				
Utility Billing	438,006	507,240	500,345	481,027
Water Collection & Distribution	2,547,899	3,049,165	3,067,021	3,233,129
W&S Maintenance	2,329,070	2,378,781	2,329,070	2,259,739
Debt Service	2,301,463	2,071,619	2,052,698	2,231,031
Non-Departmental	758,183	1,351,043	1,452,557	1,383,747
<b>Total Deductions</b>	<u>8,374,621</u>	<u>9,357,848</u>	<u>9,401,691</u>	<u>9,588,674</u>
<b>Cash &amp; Investments, Ending</b>	<u>\$ 3,955,970</u>	<u>\$ 2,239,379</u>	<u>\$ 3,866,029</u>	<u>\$ 4,195,794</u>
<b>Change in Cash Inc/(Dec)</b>	<u>\$ 224,471</u>	<u>\$ 67,406</u>	<u>\$ (89,941)</u>	<u>\$ 329,764</u>
<b>Ending Cash &amp; Investments as a % of Total Deductions (City Policy is 20%)</b>	<u>47.2%</u>	<u>23.9%</u>	<u>41.1%</u>	<u>43.8%</u>

The Water & Sewer Fund is accounted for in a manner similar to a private "for profit" business. Revenues can fluctuate dramatically due to rainfall and average temperature variations from year to year. The City strives to maintain adequate cash reserves in this fund to avoid the need for rate increases in the event of an above average rainfall year or to defray the cost of major unanticipated system repairs.

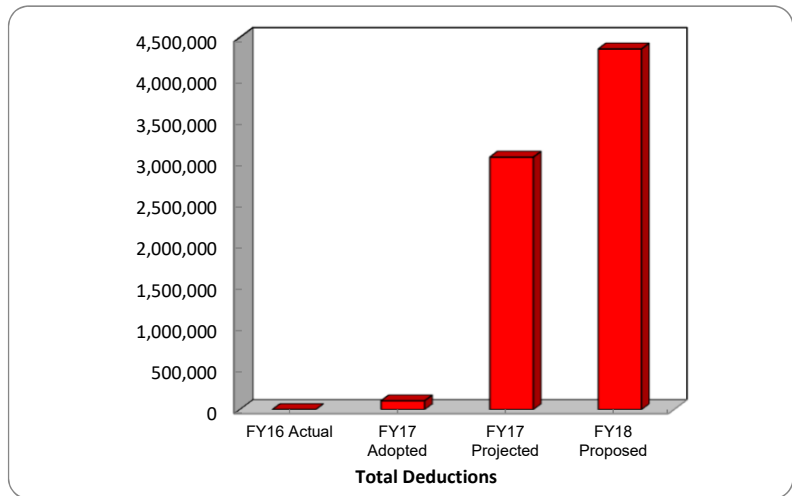


**WATER AND SEWER CAPITAL PROJECTS  
BUDGET SUMMARY**

**FUND 342**

	<u>ACTUAL FY 2016</u>	<u>ADOPTED FY 2017</u>	<u>PROJECTED FY 2017</u>	<u>PROPOSED FY 2018</u>
<b>Cash &amp; Investments, Beginning</b>	\$ 39,385	\$	\$ 2,957,491	\$ 1,843,181
<b><u>Receipts:</u></b>				
Interest Income	21695	7,625	5,838	6,625
Bond Proceeds	2991788	3,050,000	2,335,000	2,650,000
Grant Receipts			426720	326768
Transfer In	11923			
Miscellaneous	0			
<b>Total Receipts</b>	<u>3,025,406</u>	<u>3,057,625</u>	<u>2,767,558</u>	<u>2,983,393</u>
<b>Funds Available</b>	3,064,791	3,057,625	5,725,049	4,826,574
<b><u>Deductions:</u></b>				
Contract Services				295,000
Highway 287 By-Pass Water Line			1,750,000	
Wastewater Treatment Plant		1,011,875	1,438,848	1,410,589
Water Line Replacement		1,000,000	608,020	1,750,000
Sewer Line Replacement		1,000,000	50,000	905,000
Bond Issuance Costs	107,300	45,750	35,000	0
Transfer Out	0			
<b>Total Deductions</b>	<u>107,300</u>	<u>3,057,625</u>	<u>3,881,868</u>	<u>4,360,589</u>
<b>Cash &amp; Investments, Ending</b>	<u>\$ 2,957,491</u>	<u>\$0</u>	<u>\$ 1,843,181</u>	<u>\$ 465,985</u>

This fund is used to account for the receipt and disbursement of the the proceeds of new debt and any monies transferred from the Water and Sewer Fund for capital projects and equipment.

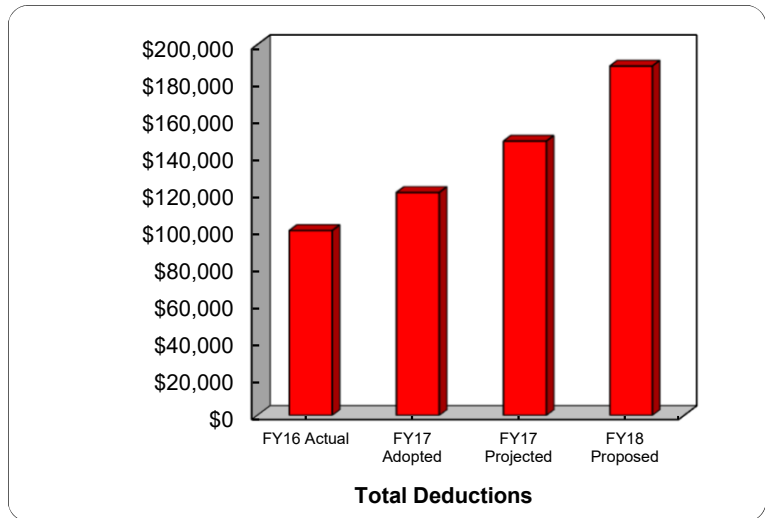


**AIRPORT FUND  
BUDGET SUMMARY**

**FUND 312**

	<u>ACTUAL FY 2016</u>	<u>ADOPTED FY 2017</u>	<u>PROJECTED FY 2017</u>	<u>PROPOSED FY 2018</u>
<b>Cash &amp; Investments, Beginning</b>	\$ 59,918	\$ 37,413	\$ 19,370	\$ (80,879)
<b><u>Receipts:</u></b>				
Proceeds of Leases	17,862	20,000	4,000	0
Fuel Sales	35,236	44,000	34,500	35,000
Intergovernmental	26,641	50,000	31,274	50,000
Miscellaneous	219		25	
Transfers In				
<b>Total Receipts</b>	<u>79,958</u>	<u>114,000</u>	<u>69,799</u>	<u>85,000</u>
<b>Funds Available</b>	139,876	151,413	89,169	4,121
<b><u>Deductions:</u></b>				
Supplies	31,146	35,200	24,000	25,000
Maintenance	0	3,500	3,500	3,500
Other Services	3,407	9,444	80,000	60,000
Capital Outlay	85,953	100,000	62,548	100,000
Transfer Out				
<b>Total Deductions</b>	<u>120,506</u>	<u>148,144</u>	<u>170,048</u>	<u>188,500</u>
<b>Cash &amp; Investments, Ending</b>	<u>\$ 19,370</u>	<u>\$ 3,269</u>	<u>\$ (80,879)</u>	<u>\$ (184,379)</u>

The Airport Fund became a separate, business-type, fund for FY2016. The Fund is a combination of the Airport Construction Fund and the elements previously in the General Fund. The Airport operates on a business basis, with fees from hangar rentals, fuels sales and other fees, used to pay the expenses of maintaining the airport. Management of the airport is the responsibility of City staff and a maintenance operator located at the airport.

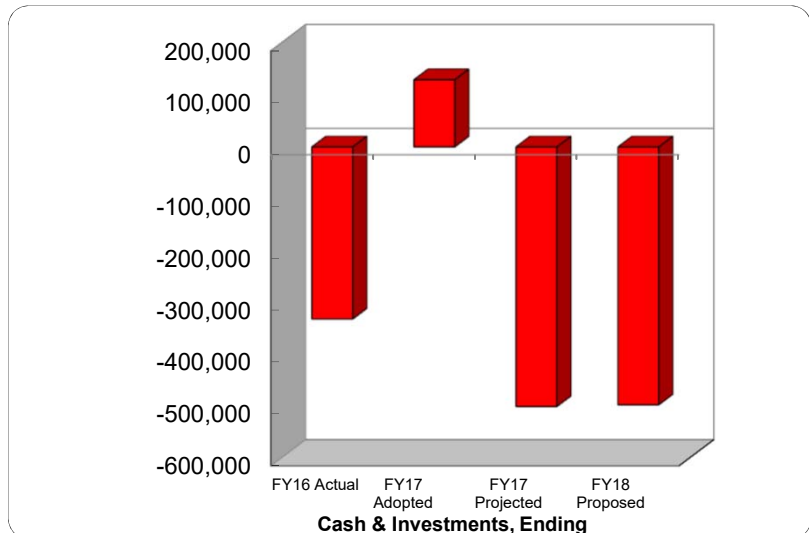


**SANITATION FUND  
BUDGET SUMMARY**

**FUND 357**

	<u>ACTUAL FY 2016</u>	<u>ADOPTED FY 2017</u>	<u>PROJECTED FY 2017</u>	<u>PROPOSED FY 2018</u>
<b>Cash &amp; Investments, Beginning</b>	\$ (336,390)	\$ (27,596)	\$ (330,866)	\$ (500,281)
<b><u>Receipts:</u></b>				
Sanitation Fees	1,103,228	1,453,175	1,259,083	1,450,276
Special Services		52,706	68,139	44,854
Penalty Revenues	14,711	21,094	17,182	19,937
Interest Income				
Other Income	(13,041)		25,392	26,154
Transfer in		0	7,374	0
Net adjustments to reconcile operating income to cash receipts	0	0	0	0
<b>Total Receipts</b>	<u>1,104,898</u>	<u>1,526,975</u>	<u>1,377,170</u>	<u>1,541,221</u>
<b>Cash &amp; Investments Available</b>	768,508	1,499,379	1,046,304	1,040,940
<b><u>Deductions:</u></b>				
Personnel	936,128	1,058,516	1,058,516	970,538
Supplies	45,309	86,156	86,156	88,377
Maintenance	38,477	35,500	35,500	35,500
Other Services / Sundry	33,479	15,067	8,150	10,073
Non Departmental	75,752	217,397	248,940	301,692
Capital Outlay / Leases	37,621	7,300	176,715	199,000
<b>Total Deductions</b>	<u>1,166,766</u>	<u>1,419,935</u>	<u>1,613,977</u>	<u>1,605,180</u>
<b><u>Non-cash adjustments:</u></b>				
Depreciation/Amortization	<u>(67,392)</u>	<u>(49,687)</u>	<u>(67,392)</u>	<u>(67,392)</u>
<b>Cash &amp; Investments, Ending</b>	<u>\$ (330,866)</u>	<u>\$ 129,131</u>	<u>\$ (500,281)</u>	<u>\$ (496,848)</u>
Change in Cash Inc/(Dec)	<u>\$ 5,524</u>	<u>\$ 156,727</u>	<u>\$ (169,415)</u>	<u>\$ 3,433</u>

This fund is used to account for the costs of providing sanitation collection and disposal services. The cost of services are financed with charges to customers receiving curb-side services as well as special collection services.

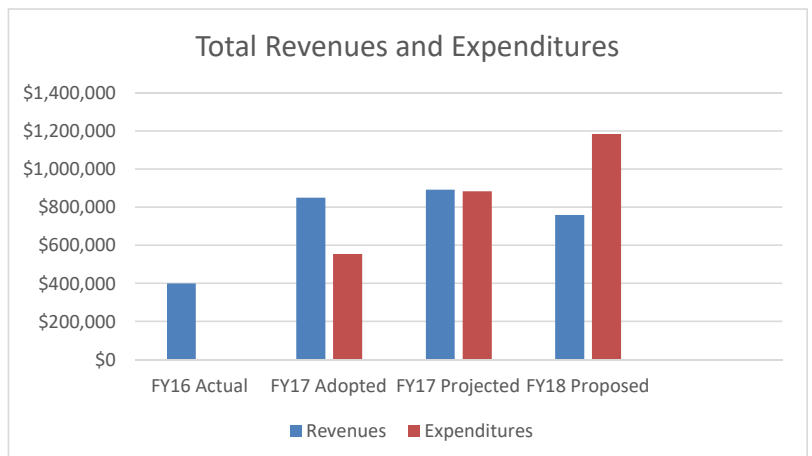




**STREET RECONSTRUCTION FUND  
BUDGET SUMMARY**

FUND 401	ACTUAL FY2016	ADOPTED FY2017	PROJECTED FY2017	PROPOSED FY2018
<b>Fund Balance, Beginning</b>	\$398,461	\$442,537	\$695,343	\$704,520
<b>Receipts:</b>				
Quarter Cent Sales Tax	847,261	721,400	888,227	755,000
Interest income	2,680	2,513	3,950	3,837
Bond Proceeds				
Grant Receipts				
Miscellaneous				
Transfer in				
<b>Total Receipts</b>	<b>849,941</b>	<b>723,913</b>	<b>892,177</b>	<b>758,837</b>
<b>Funds Available</b>	<b>1,248,402</b>	<b>1,166,450</b>	<b>1,587,520</b>	<b>1,463,357</b>
<b>Deductions:</b>				
Engineering				
Land/ROW				
Street Reconstruction Projects				
Utility Portion of Capital Projects				
Drainage Portion of Capital Projects				
Machinery & Equipment				250,875
Traffic Signal Maintenance	16,731	50,000	57,000	50,000
Mill & Overlay / Sealcoat / Chipseal		550,000	550,000	500,000
Bond Issuance Cost				
Street Materials (misc uses)	536,328	300,000	276,000	350,000
Miscellaneous Expenditures				33,261
Transfer to General Fund				
Transfer to Capital Project				
Transfer to Water & Sewer Fund				
<b>Total Deductions</b>	<b>553,059</b>	<b>900,000</b>	<b>883,000</b>	<b>1,184,136</b>
<b>Fund Balance, Ending</b>	<b>\$695,343</b>	<b>\$266,450</b>	<b>\$704,520</b>	<b>\$279,221</b>

This fund is used to track revenues and expenditures devoted to street repair, mill & overlay, and reconstruction projects. The Street Tax was reauthorized by the voters for four (4) years in November 2014.



<b>LIBRARY ENDOWMENT BUDGET SUMMARY</b>
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**FUND 506**

	ACTUAL FY2016	ADOPTED FY2017	PROJECTED FY2017	PROPOSED FY2018
<b>Fund Balance, Beginning</b>	\$228,642	\$204,067	\$220,258	\$220,258
<b><u>Receipts:</u></b>				
Memorials	30,166	10,292	10,764	10,750
Interest Income	958	1,020	693	700
Grant Revenue	665		1,096	1,000
<b>Total Receipts</b>	31,789	11,312	12,553	12,450
<b>Funds Available</b>	260,431	215,379	232,811	232,708
<b><u>Deductions:</u></b>				
Supplies			0	0
Miscellaneous	22,469	4,890	2,774	2,775
Books	5,616	4,710	7,387	7,500
Furnishings	12,088	1,700	2,776	2,175
<b>Total Deductions</b>	40,173	11,300	12,937	12,450
<b>Fund Balance, Ending</b>	\$220,258	\$204,079	\$219,874	\$220,258

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Donations and grants specifically targeted for the enhancement of the Library are accounted for and disbursed from this fund.

<b>MUSEUM ENDOWMENT BUDGET SUMMARY</b>
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**FUND 520**

	ACTUAL FY2016	ADOPTED FY2017	PROJECTED FY2017	PROPOSED FY2018
<b>Fund Balance, Beginning</b>	\$4,522	\$4,338	\$7,254	\$7,293
<b><u>Receipts:</u></b>				
Interest Income	32	22	39	40
Miscellaneous	2,700	578	0	500
Transfer from Other Fund				
<b>Total Receipts</b>	2,732	600	39	540
<b>Funds Available</b>	7,254	4,938	7,293	7,833
<b><u>Deductions:</u></b>				
Exhibits		600		540
Other				
<b>Total Deductions</b>	0	600	0	540
<b>Fund Balance, Ending</b>	<b>\$7,254</b>	<b>\$4,338</b>	<b>\$7,293</b>	<b>\$7,293</b>

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Donations and grants specifically targeted for the enhancement of the Museum are accounted for and disbursed from this fund.

<b>LIBRARY TRUST BUDGET SUMMARY</b>
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**FUND 554**

	ACTUAL FY2016	ADOPTED FY2017	PROJECTED FY2017	PROPOSED FY2018
<b>Fund Balance, Beginning</b>	\$476,712	\$483,091	\$476,712	\$482,182
<b><u>Receipts:</u></b>				
Lease Revenue	1,440			
Interest Income	2,392	2,415	2,384	2,411
Miscellaneous	2,536	2,536	4,531	2,536
<b>Total Receipts</b>	<b>6,368</b>	<b>4,951</b>	<b>6,915</b>	<b>4,947</b>
<b>Funds Available</b>	483,080	488,042	483,627	487,129
<b><u>Deductions:</u></b>				
Special Services	2,876	4,951	4,937	4,947
Other				
<b>Total Deductions</b>	<b>2,876</b>	<b>4,951</b>	<b>4,937</b>	<b>4,947</b>
<b>Fund Balance, Ending</b>	<b>\$480,204</b>	<b>\$483,091</b>	<b>\$478,690</b>	<b>\$482,182</b>

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Proceeds from the investment of the principal funds is coupled with income from the rental of trust fund property are used to support the operations of the Library.

**CAPITAL PROJECTS FUND  
BUDGET SUMMARY**

**FUND 402**

	<b>ACTUAL FY2016</b>	<b>ADOPTED FY2017</b>	<b>PROJECTED FY2017</b>	<b>PROPOSED FY2018</b>
<b>Fund Balance, Beginning</b>	\$1,217,307	\$6,013,221	\$982,586	\$5,286,530
<b>Receipts:</b>				
Bond Proceeds		2,785,000	5,350,000	1,500,000
Interest Income	7,354	15,033	16,530	13,216
Miscellaneous				
Transfer from Other Fund				
<b>Total Receipts</b>	<b>7,354</b>	<b>2,800,033</b>	<b>5,366,530</b>	<b>1,513,216</b>
<b>Funds Available</b>	<b>1,224,661</b>	<b>8,813,254</b>	<b>6,349,116</b>	<b>6,799,746</b>
<b>Deductions:</b>				
2012 Certificates of Obligation				
2015 Certificates of Obligation	242,075	6,013,221		
2016 Certificates of Obligation		2,758,258	982,586	5,286,530
2017 Certificates of Obligation				
Transfer Out				
Issuance Costs		41,775	80,000	22,500
<b>Total Deductions</b>	<b>242,075</b>	<b>8,813,254</b>	<b>1,062,586</b>	<b>5,309,030</b>
<b>Fund Balance, Ending</b>	<b>\$982,586</b>	<b>\$0</b>	<b>\$5,286,530</b>	<b>\$1,490,716</b>

This Capital Project Fund is used to track monies received from the issuance of debt secured by a levy of property taxes for the construction of buildings and infrastructure and the purchase of various machinery and equipment.

