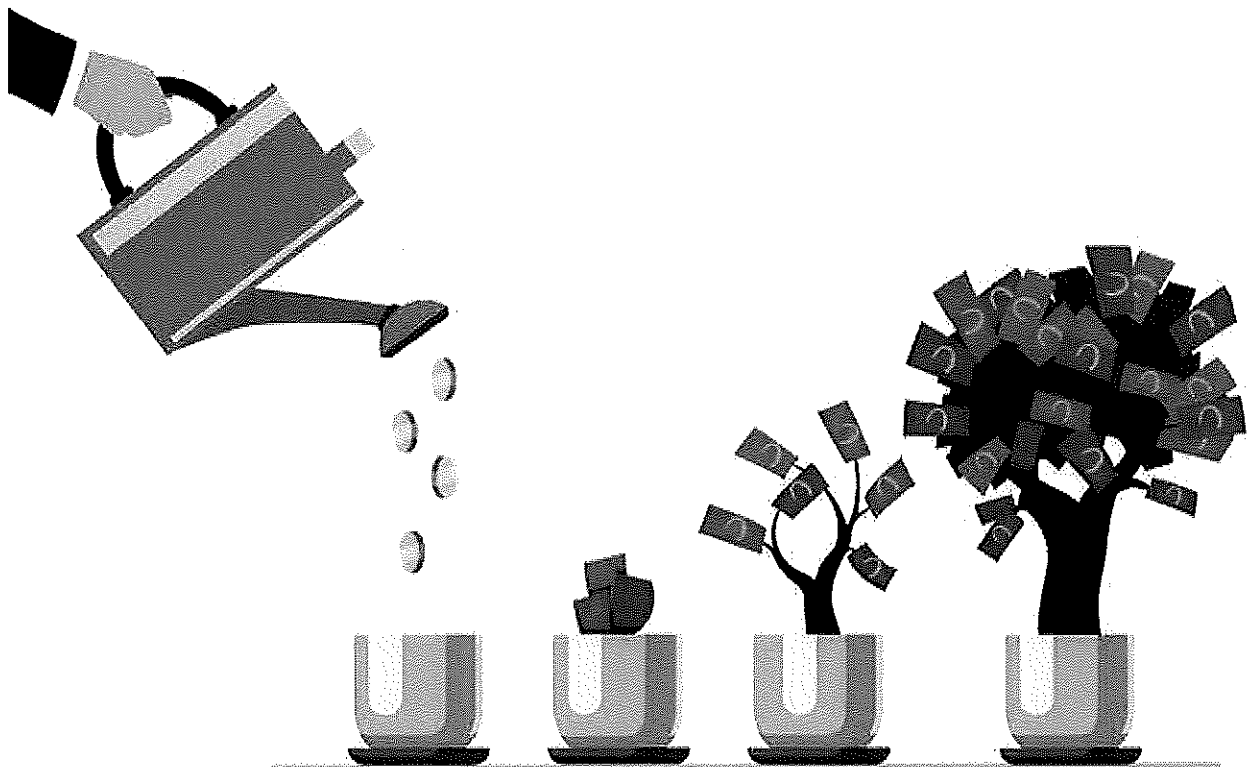


City Of Canadian

2018-2019 Budget



**ANNUAL BUDGET
OF THE
CITY OF CANADIAN, TEXAS
FOR THE
FISCAL YEAR BEGINNING OCTOBER 1, 2018**

CITY COUNCIL

Rob Talley - Mayor

Jonathan Frederick - Mayor Pro Tem

Blake Beedy - Council Member

Wendie Cook - Council Member

Joe Schaef - Council Member

Gary Prater - Council Member

ADMINISTRATIVE STAFF

Joe Jarosek - City Manager

Kimberly Sloat - City Secretary

Approved by the

CITY OF CANADIAN CITY COUNCIL

SEPTEMBER 17, 2018

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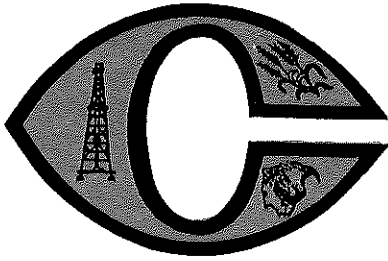
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CITY OF CANADIAN

6 Main Street
Canadian, Texas 79014

Telephone
(806) 323-6473

FAX:
(806) 323-5398

October 1, 2018

Honorable Mayor and City Council
City of Canadian
6 Main
Canadian, Texas

Mayor and City Council:

In accordance with Texas Civil Statutes, I respectfully present the 2018 – 2019 Fiscal Year Budget for the City of Canadian as approved by the Canadian City Council on September 17, 2018. The budget beginning October 1, 2018, and ending September 30, 2019, provides for total revenues of \$ 3,930,931 and total expenditures of \$ 3,765,210. The 2018 certified net taxable value of property in the City of Canadian is \$135,822,470. The *ad valorem* tax rate as established by the Council for FY 2018-2019 is \$0.667392 per \$100 of assessed valuation. Sales Tax revenue is predicted to increase slightly during this fiscal year.

Major projects that were completed by the City of Canadian during Fiscal Year 2017-2018 included reconstruction of the wastewater treatment plant project. The initial phase of the U.S. Highway 60/83 Reconstruction Project began during the latter part of the Fiscal Year. The focus of the FY 2018-2019 budget year will be infrastructure maintenance and long – term infrastructure replacement planning. Minor capital expenditures have been allotted for equipment and maintenance upgrades for Maintenance, Water and Sewer, Transfer Station, and Golf Departments. The budget also includes a two percent (2%) cost – of – living increase for all full – time employees.

Hemphill County Commissioner's Court has provided financial relief to the City by assuming all funding for the Canadian Volunteer Fire Department.

A water rate study is currently underway, which should determine an appropriate rate to finance the earlier – mentioned infrastructure replacement projects. Although increased trash - collection rates improved the financial condition of the Sanitation Fund, further rate analysis should continue in an effort to generate additional revenue.

The FY 2018-2019 Annual Budget provides for all City of Canadian services at existing or improved levels. Staff is dedicated to operating within the limits outlined in the FY 2018 – 19 budget. It is our policy to provide services at optimum levels.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Joe Jarósek", written in a cursive style.

Joe Jarósek, City Manager

ORDINANCE No. 699

AN ORDINANCE ADOPTING AND APPROVING A BUDGET FOR THE CITY OF CANADIAN, TEXAS FOR THE FISCAL YEAR OCTOBER 1, 2018 THROUGH SEPTEMBER 30, 2019.

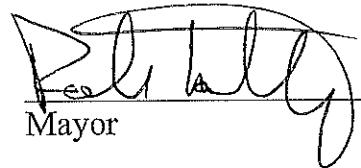
WHEREAS, heretofore, a budget for the Year October 1, 2018, through September 30, 2019, has been prepared by the City staff for the City of Canadian, Texas, and;

WHEREAS, said budget has been prepared and presented by the City Manager in accordance with Chapter 102, Subchapter .007 of the Local Government Code, and;

WHEREAS, further, after full and final consideration, and it is the consensus of opinion that the budget, as filed, should be approved. The financial condition and comparative expenditures as filed have been duly considered;

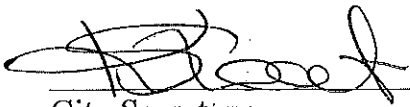
THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CANADIAN, TEXAS, that the City Council of the City of Canadian ratify, adopt and approve the budget as filed and amended for the Fiscal Year, beginning October 1, 2018 and ending September 30, 2019.

PASSED AND APPROVED THIS, THE 17TH DAY OF SEPTEMBER, 2018.



Mayor

ATTEST:



City Secretary

ORDINANCE No. 700

AN ORDINANCE SETTING THE TAX RATE AND LEVYING A TAX UPON ALL PROPERTY SUBJECT TO TAXATION WITHIN THE CITY OF CANADIAN, TEXAS, FOR THE YEAR 2018; PROVIDING FOR A DISCOUNT FOR EARLY PAYMENT OF SUCH TAXES; ASSESSING PENALTY AND INTEREST FOR THE NON-PAYMENT OF SUCH TAXES WITHIN THE TIME SET; AND PROVIDING FOR THE COLLECTION OF SUCH TAXES.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CANADIAN, TEXAS:

SECTION I

That there shall be and the same is hereby levied and shall be assessed and collected for the year 2018, an ad valorem tax of \$0.667392 on each One Hundred Dollars (\$100.00) worth of property at One Hundred Percent (100%) assessed valuation located within the present City Limits of the City of Canadian and subject to taxation by law, which said taxes when collected shall be appropriated as follows:

For Operations and Maintenance - \$0.600361
For Interest and Sinking - \$0.067031

SECTION II

That a discount of three percent (3%) be allowed on the above levied taxes that are paid during the month of October, 2018, that there be a discount of two percent (2%) allowed on the above levied taxes that are paid in the month of November, 2018, and that there be a discount of one percent (1%) allowed on the above levied taxes that are paid in the month of December, 2018.

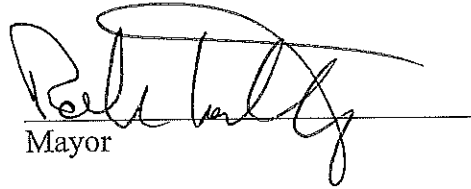
SECTION III

That all ad valorem taxes shall be paid before February 1, 2019, and taxes not paid before that date shall be delinquent and all persons or property owners failing to pay taxes owed before the delinquent date shall be charged interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid; and in addition to interest, shall be charged a penalty of six percent (6%) of the principal amount of the tax for the first calendar month it is delinquent, plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1, 2019. However, a tax delinquent on July 1, 2019, incurs a total penalty of twelve percent (12%) of the amount of the delinquent tax without regard to the number of months the tax has been delinquent.


SECTION IV

That the Tax Assessor and Collector of the City of Canadian is hereby directed to assess, extend, and enter upon the tax rolls of the City of Canadian, Texas, for the current taxable year, the amounts and rates herein levied and to keep a current account of same, and when so collected, the same is to be deposited in the depository of the City of Canadian.

PASSED AND APPROVED THIS 17TH DAY OF SEPTEMBER, 2018.


Mayor

ATTEST:


City Secretary

STATISTICAL SUMMARIES

ANNUAL BUDGET
2018-2019
CONSOLIDATED SUMMARY OF
REVENUES AND EXPENDITURES

	ACTUAL 2016-2017	ESTIMATED 2017-2018	PROPOSED 2018-2019
Revenues			
General Fund	\$1,802,354.00	\$1,684,285.00	\$1,651,121.00
Debt Service	\$92,786.00	\$89,125.00	\$91,043.00
Water & Sewer Fund	\$3,728,700.00	\$1,258,127.00	\$1,260,150.00
Sanitation Fund	\$712,465.00	\$580,395.00	\$593,228.00
Golf Fund	\$199,020.00	\$177,760.00	\$199,020.00
Special Revenue Fund - Hotel Motel Tax	\$335,713.00	\$136,369.00	\$136,369.00
	<u>\$6,871,038.00</u>	<u>\$3,926,061.00</u>	<u>\$3,930,931.00</u>
Expenditures			
General Fund	\$1,442,928.00	\$1,564,538.00	\$1,582,130.00
Water & Sewer Fund	\$4,801,253.00	\$1,843,650.00	\$1,137,582.00
Sanitation Fund	\$764,210.00	\$456,436.00	\$586,612.00
Golf Fund	\$196,910.00	\$240,339.00	\$231,474.00
Special Revenue Fund - Hotel Motel Tax	\$335,713.00	\$135,369.00	\$136,369.00
Debt Service CO - 2008 Series	\$92,100.00	\$89,125.00	\$91,043.00
	<u>-\$762,075.00</u>	<u>\$4,329,457.00</u>	<u>\$3,765,210.00</u>
ENDING BALANCE OF ALL FUNDS	<u>-\$1,023,665.00</u>	<u>-\$403,396.00</u>	<u>\$165,721.00</u>

**Summary of All Proposed Expenditures
FY 2018-2019**

	<u>Personnel Services</u>	<u>Supplies/Mat erials</u>	<u>Maint. Bldgs. Structures, ETC.</u>	<u>Maint. Equip. Machinery, Etc</u>
General Fund				
City Council	\$0.00	\$500.00	\$0.00	\$0.00
Administration	\$203,014.00	\$18,000.00	\$4,000.00	\$1,900.00
Legal	\$0.00	\$100.00	\$0.00	\$0.00
Tax	\$0.00	\$0.00	\$0.00	\$0.00
Elections	\$0.00	\$1,000.00	\$0.00	\$0.00
Community Services	\$0.00	\$0.00	\$0.00	\$0.00
Fire	\$0.00	\$0.00	\$0.00	\$0.00
Street	\$95,467.00	\$21,200.00	\$162,000.00	\$12,600.00
Public Works	\$93,108.00	\$7,900.00	\$0.00	\$640.00
Swimming Pool	\$32,500.00	\$20,800.00	\$2,000.00	\$10,750.00
Support Services	\$75,417.00	\$21,450.00	\$4,100.00	\$9,950.00
Maintenance	<u>\$61,587.00</u>	<u>\$16,200.00</u>	<u>\$1,000.00</u>	<u>\$7,300.00</u>
	\$561,093.00	\$107,150.00	\$173,100.00	\$43,140.00
Water & Sewer Fund				
Water & Sewer	\$214,263.00	\$53,500.00	\$109,500.00	\$14,700.00
Utility Billing	<u>\$38,700.00</u>	<u>\$10,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	\$252,963.00	\$63,500.00	\$109,500.00	\$14,700.00
Sanitation Fund				
Trash Collection	\$89,550.00	\$52,400.00	\$1,000.00	\$16,500.00
Transfer Station	<u>\$140,787.00</u>	<u>\$36,500.00</u>	<u>\$1,000.00</u>	<u>\$10,800.00</u>
	\$230,337.00	\$88,900.00	\$2,000.00	\$27,300.00
Golf Course Fund				
Golf Course	<u>\$45,037.00</u>	<u>\$28,450.00</u>	<u>\$11,000.00</u>	<u>\$6,050.00</u>
	\$45,037.00	\$28,450.00	\$11,000.00	\$6,050.00
Debt				
CO - 2008 Series	\$0.00	\$0.00	\$0.00	\$0.00
CO - 2010 Series	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
Special Revenue				
Hotel Occupancy Tax Fund	\$0.00	\$0.00	\$1,000.00	\$0.00
	\$0.00	\$0.00	\$1,000.00	\$0.00
TOTALS	\$1,089,430.00	\$288,000.00	\$296,600.00	\$91,190.00

<u>Contractual Services</u>	<u>Capital Outlay</u>	<u>Debt Services</u>	<u>Total</u>
\$15,550.00	\$0.00	\$0.00	\$16,050.00
\$274,365.00	\$0.00	\$0.00	\$501,279.00
\$8,500.00	\$0.00	\$0.00	\$8,600.00
\$37,000.00	\$0.00	\$0.00	\$37,000.00
\$2,000.00	\$0.00	\$0.00	\$3,000.00
\$18,000.00	\$0.00	\$0.00	\$18,000.00
\$0.00	\$0.00	\$0.00	\$0.00
\$86,252.00	\$40,000.00	\$0.00	\$417,519.00
\$44,465.00	\$0.00	\$0.00	\$146,113.00
\$17,850.00	\$0.00	\$0.00	\$83,900.00
\$113,269.00	\$0.00	\$0.00	\$224,186.00
<u>\$36,196.00</u>	<u>\$4,200.00</u>	<u>\$0.00</u>	<u>\$126,483.00</u>
\$653,447.00	\$44,200.00	\$0.00	\$1,582,130.00
\$334,612.00	\$0.00	\$347,538.00	\$1,074,113.00
<u>\$14,769.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$63,469.00</u>
\$349,381.00	\$0.00	\$347,538.00	\$1,137,582.00
\$96,037.00	\$0.00	\$0.00	\$255,487.00
<u>\$138,038.00</u>	<u>\$4,000.00</u>	<u>\$0.00</u>	<u>\$331,125.00</u>
\$234,075.00	\$4,000.00	\$0.00	\$586,612.00
<u>\$100,937.00</u>	<u>\$40,000.00</u>	<u>\$0.00</u>	<u>\$231,474.00</u>
\$100,937.00	\$40,000.00	\$0.00	\$231,474.00
\$0.00	\$0.00	\$91,043.00	\$91,043.00
\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$91,043.00	\$91,043.00
\$135,369.00	\$0.00	\$0.00	\$136,369.00
\$135,369.00	\$0.00	\$0.00	\$136,369.00
\$1,473,209.00	\$88,200.00	\$438,581.00	\$3,765,210.00
TOTAL REVENUES AV/			\$3,930,931.00
ENDING BALANCE:			<u>\$165,721.00</u>

SUMMARY OF ALL PROPOSED REVENUES 2018-19

	FY 2017-18	FY 2018-19
<u>GENERAL FUND</u>		
Current Property Taxes	\$770,671.00	\$815,424.00
Delinquent Property Taxes	\$7,097.00	\$6,520.00
Penalties and Interest	\$9,984.00	\$8,810.00
Gross Reciepts Taxes	\$128,640.00	\$121,925.00
Sales Tax	\$581,898.00	\$550,000.00
Liquor Tax	\$5,718.00	\$6,237.00
Licenses and Permits	\$537.00	\$0.00
Interest Income	\$8,133.00	\$5,715.00
Leases and Rentals	\$0.00	\$0.00
Oil and Gas Production	\$2,183.00	\$1,900.00
Miscellaneous Revenues	\$64,301.00	\$32,800.00
Dog Tags and Animal Fines	\$2,207.00	\$2,200.00
Swimming Pool Charges	\$12,596.00	\$12,000.00
Lease/Purchase Proceeds	\$0.00	\$0.00
Municipal Court Fines	\$88,320.00	\$0.00
Hemphill County (Fire Dept)	\$0.00	\$0.00
Operating Transfers	\$1,000.00	\$87,590.00
Doantions	\$1,000.00	\$0.00
	<hr/>	<hr/>
TOTAL:	\$1,684,285.00	\$1,651,121.00
	<hr/>	<hr/>
<u>WATER AND SEWER FUND</u>		
Water Sales	\$523,742.00	\$519,438.00
Sewer Sales	\$443,222.00	\$446,037.00
Utility Service Fee	0	\$0.00
Water Taps and Connect Fees	\$11,675.00	\$11,275.00
Sewer Taps	\$0.00	\$1,000.00
Interest Income	\$0.00	\$0.00
Leases and Rentals	\$22,000.00	\$20,000.00
Note Proceeds	\$0.00	\$0.00
Penalties	\$7,488.00	\$7,400.00
Miscellaneous Revenue	\$0.00	\$5,000.00
Hemphill County	\$250,000.00	\$250,000.00
	<hr/>	<hr/>
TOTAL:	\$1,258,127.00	\$1,260,150.00
	<hr/>	<hr/>
<u>SANITATION FUND</u>		
Trash Fees	\$578,384.00	\$591,228.00
Sale of Equipment	\$0.00	\$0.00
Lease/Purchase Proceeds	\$0.00	\$0.00
Operating Transfers In	\$0.00	\$0.00
Miscellaneous Revenues	\$2,011.00	\$2,000.00
Note Proceeds	\$0.00	\$0.00
	<hr/>	<hr/>
	\$580,395.00	\$593,228.00
	<hr/>	<hr/>

SUMMARY OF ALL PROPOSED REVENUES Cont.

GOLF COURSE FUND

Golf Course Charges	\$106,226.00	\$120,000.00
Golf Cart Rentals	\$14,950.00	\$20,000.00
Interest Income	\$0.00	\$20.00
Sale of Equipment	\$0.00	\$0.00
Contributions	\$5,450.00	\$1,000.00
Miscellaneous Revenue	\$3,134.00	\$10,000.00
Intergovernmental Income	\$48,000.00	\$48,000.00
Operating Transfer In	\$0.00	\$0.00
	<u>\$177,760.00</u>	<u>TOTAL: \$199,020.00</u>

DEBT SERVICE

Property Tax I&S	<u>\$89,125.00</u>	<u>\$91,043.00</u>
	<u>\$89,125.00</u>	<u>TOTAL: \$91,043.00</u>

SPECIAL REVENUE FUND/HOTEL OCCUPANCY TAX

Hotel Occupancy Tax	\$136,369.00	\$136,369.00
Interest Income	<u>\$0.00</u>	<u>\$0.00</u>
	<u>\$136,369.00</u>	<u>TOTAL: \$136,369.00</u>

SPECIAL REVENUE FUND/COMMUNITY DEVELOPMENT

Sales Tax	<u>\$0.00</u>	<u>\$0.00</u>
	<u>\$0.00</u>	<u>TOTAL: \$0.00</u>

TOTAL CURRENT REVENUES	<u>\$3,926,061.00</u>	<u>\$3,930,931.00</u>
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**General Fund
Summary of Revenues And Expenditures**

	<u>Actual 2016-2017</u>	<u>Estimated 2017-2018</u>	<u>Proposed 2018-2019</u>
<u>BEGINNING FUND BALANCE</u>	\$3,591,110.00	\$3,970,535.00	\$4,090,282.00
<u>REVENUE</u>			
Current Property Taxes	\$762,362.00	\$770,671.00	\$815,424.00
Delinquent Property Taxes	\$9,453.00	\$7,097.00	\$6,520.00
Penalties and Interest	\$8,421.00	\$9,984.00	\$8,810.00
Gross Receipts Taxes (Franchise)	\$140,867.00	\$128,640.00	\$121,925.00
Sales Tax	\$706,304.00	\$581,898.00	\$550,000.00
Liquor Tax	\$8,292.00	\$5,718.00	\$6,237.00
Licenses and Permits	\$50.00	\$537.00	\$0.00
Interest Income	\$10,674.00	\$8,133.00	\$5,715.00
Leases and Rentals	\$0.00	\$0.00	\$0.00
Oil and Gas Production	\$2,244.00	\$2,183.00	\$1,900.00
Miscellaneous Revenues	\$35,465.00	\$64,301.00	\$32,800.00
Dog Tags and Animal Fines	\$3,872.00	\$2,207.00	\$2,200.00
Swimming Pool Charges	\$8,000.00	\$12,596.00	\$12,000.00
Lease/Purchase Proceeds	\$0.00	\$0.00	\$0.00
Operating Transfers in	\$96,350.00	\$88,320.00	\$87,590.00
Note & Bond Proceeds	\$0.00	\$0.00	\$0.00
Municipal Court Fines	\$0.00	\$1,000.00	\$0.00
Donations	\$10,000.00	\$1,000.00	\$0.00
Sale of Land	\$0.00	\$0.00	\$0.00
Sale of Equipment	\$0.00	\$0.00	\$0.00
 TOTAL CURRENT REVENUE	 \$1,802,354.00	 \$1,684,285.00	 \$1,651,121.00
 TOTAL FUNDS AVAILABLE	 \$5,393,464.00	 \$5,654,820.00	 \$5,741,403.00
 <u>DISBURSEMENTS</u>			
City Council	\$6,400.98	\$8,098.00	\$16,050.00
Administration	\$448,812.31	\$468,950.00	\$501,279.00
Legal	\$7,471.67	\$8,600.00	\$8,600.00
Tax Office	\$40,356.89	\$37,000.00	\$37,000.00
Elections	\$1,105.00	\$2,035.00	\$3,000.00
Community Services	\$37,584.21	\$18,537.00	\$18,000.00
Fire	\$47,352.52	\$61,475.00	\$0.00
Street	\$184,349.79	\$429,188.00	\$417,519.00
Public Works	\$320,717.37	\$140,940.00	\$146,113.00
Swimming Pool	\$70,353.73	\$72,594.00	\$83,900.00
Support Services	\$241,813.58	\$206,686.00	\$224,186.00
Maintenance	\$16,610.46	\$110,435.00	\$126,483.00
 TOTAL EXPENDITURES	 \$1,422,928.51	 \$1,564,538.00	 \$1,582,130.00
 ENDING FUND BALANCE	 \$3,970,535.49	 \$4,090,282.00	 \$4,159,273.00

**Water And Wastewater (Sewer) Fund
Summary of Revenues And Expenditures**

	<u>Actual 2016-2017</u>	<u>Estimated 2017-2018</u>	<u>Proposed 2018-2019</u>
<u>BEGINNING FUND BALANCE</u>	\$2,090,444.00	\$1,017,891.00	\$432,368.00
<u>REVENUE</u>			
Water Sales	\$550,000.00	\$523,742.00	\$519,438.00
Sewer Sales	\$550,000.00	\$443,222.00	\$446,037.00
Water Taps and Connect Fees	\$10,000.00	\$11,675.00	\$11,275.00
Sewer Taps	\$1,000.00	\$0.00	\$1,000.00
Interest Income	\$0.00	\$0.00	\$0.00
Leases & Rentals	\$20,000.00	\$22,000.00	\$20,000.00
Sale of Equipment	\$0.00	\$0.00	\$0.00
Note and Bond Proceeds	\$2,330,000.00	\$0.00	\$0.00
Grant Proceeds	\$0.00	\$0.00	\$0.00
W&S Reserve Funds	\$0.00	\$0.00	\$0.00
Utility Service Fee	\$0.00	\$0.00	\$0.00
Penalties	\$12,700.00	\$7,488.00	\$7,400.00
Misc. Revenue	<u>\$255,000.00</u>	<u>\$250,000.00</u>	<u>\$255,000.00</u>
 TOTAL CURRENT REVENUE	 <u>\$3,728,700.00</u>	 <u>\$1,258,127.00</u>	 <u>\$1,260,150.00</u>
 TOTAL FUNDS AVAILABLE	 <u>\$5,819,144.00</u>	 <u>\$2,276,018.00</u>	 <u>\$1,692,518.00</u>
 <u>DISBURSEMENTS</u>			
Water & Sewer	\$4,716,213.00	\$1,784,859.00	\$1,074,113.00
Utility Billing	<u>\$85,040.00</u>	<u>\$58,791.00</u>	<u>\$63,469.00</u>
 TOTAL EXPENDITURES	 <u>\$4,801,253.00</u>	 <u>\$1,843,650.00</u>	 <u>\$1,137,582.00</u>
 ENDING FUND BALANCE	 \$1,017,891.00	 \$432,368.00	 \$554,936.00

**Sanitation Fund
Summary of Revenues And Expenditures**

	<u>Actual 2016-2017</u>	<u>Estimated 2017-2018</u>	<u>Proposed 2018-2019</u>
<u>BEGINNING FUND BALANCE</u>	-\$71,234.00	-\$122,979.00	\$980.00
<u>REVENUE</u>			
Intergovernmental Revenue	\$0.00	\$0.00	\$0.00
Trash Fees	\$533,605.00	\$578,384.00	\$591,228.00
Sale of Equipment	\$9,200.00	\$0.00	\$0.00
Bond Proceeds	\$0.00	\$0.00	\$0.00
Lease/Purchase Proceeds	\$0.00	\$0.00	\$0.00
Operating Transfers In	\$165,000.00	\$0.00	\$0.00
Miscellaneous Revenues	<u>\$4,660.00</u>	<u>\$2,011.00</u>	<u>\$2,000.00</u>
 TOTAL CURRENT REVENUE	 <u>\$712,465.00</u>	 <u>\$580,395.00</u>	 <u>\$593,228.00</u>
 TOTAL FUNDS AVAILABLE	 <u>\$641,231.00</u>	 <u>\$457,416.00</u>	 <u>\$594,208.00</u>
 <u>DISBURSEMENTS</u>			
Trash	\$404,450.00	\$191,525.00	\$255,487.00
Transfer Station	<u>\$359,760.00</u>	<u>\$264,911.00</u>	<u>\$331,125.00</u>
 TOTAL EXPENDITURES	 <u>\$764,210.00</u>	 <u>\$456,436.00</u>	 <u>\$586,612.00</u>
 ENDING FUND BALANCE	 -\$122,979.00	 \$980.00	 \$7,596.00

**Golf Course Fund
Summary of Revenues And Expenditures**

	<u>Actual 2016-2017</u>	<u>Estimated 2017-2018</u>	<u>Proposed 2018-2019</u>
<u>BEGINNING FUND BALANCE</u>	-\$58,953.00	-\$56,843.00	-\$110,178.00
<u>REVENUE</u>			
Vending & Concessions	\$0.00	\$0.00	\$0.00
Cart Rentals	\$20,000.00	\$14,950.00	\$20,000.00
Golf Course Charges	\$120,000.00	\$106,226.00	\$120,000.00
Interest Income	\$20.00	\$0.00	\$20.00
Contributions	\$1,000.00	\$5,450.00	\$1,000.00
Miscellaneous Revenue	\$10,000.00	\$3,134.00	\$10,000.00
Sale of Equipment	\$0.00	\$0.00	\$0.00
Intergovernmental Revenue	\$48,000.00	\$48,000.00	\$48,000.00
Operating Transfer In	\$0.00	\$0.00	\$0.00
 TOTAL CURRENT REVENUE	 \$199,020.00	 \$177,760.00	 \$199,020.00
 TOTAL FUNDS AVAILABLE	 \$140,067.00	 \$120,917.00	 \$88,842.00
 <u>DISBURSEMENTS</u>			
Golf Course	\$196,910.00	\$231,095.00	\$226,474.00
TOTAL EXPENDITURES	\$196,910.00	\$231,095.00	\$226,474.00
ENDING FUND BALANCE	-\$56,843.00	-\$110,178.00	-\$137,632.00

**CITY OF CANADIAN, TEXAS
TAX AND WATERWORKS AND SEWER SYSTEM
(LIMITED PLEDGE) REVENUE CERTIFICATES OF OBLIGATION - SERIES 2008
\$1,000,000 - PRIVATE PLACEMENT**

FISCAL YEAR ENDING SEPTEMBER:	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2019	\$75,000.00	\$16,043.75	\$91,043.75
2020	\$80,000.00	\$12,750.00	\$92,750.00
2021	\$85,000.00	\$9,243.75	\$94,243.75
2022	\$85,000.00	\$5,631.25	\$90,631.25
2023	<u>\$90,000.00</u>	<u>\$1,912.50</u>	<u>\$91,912.50</u>
TOTAL:	\$415,000.00	\$45,581.25	\$460,581.25

**CITY OF CANADIAN, TEXAS
TAX AND WATERWORKS AND SEWER SYSTEM
(LIMITED PLEDGE) REVENUE CERTIFICATES OF OBLIGATION - SERIES 2010
\$4,820,000**

FISCAL YEAR ENDING SEPTEMBER:	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2019	\$220,000.00	\$127,538.00	\$347,538.00
2020	\$230,000.00	\$119,663.00	\$349,663.00
2021	\$240,000.00	\$110,838.00	\$350,838.00
2022	\$245,000.00	\$101,138.00	\$346,138.00
2023	\$260,000.00	\$91,038.00	\$351,038.00
2024	\$270,000.00	\$80,438.00	\$350,438.00
2025	\$280,000.00	\$69,438.00	\$349,438.00
2026	\$290,000.00	\$58,038.00	\$348,038.00
2027	\$300,000.00	\$46,238.00	\$346,238.00
2028	\$315,000.00	\$33,938.00	\$348,938.00
2029	\$330,000.00	\$20,831.00	\$350,831.00
2030	<u>\$340,000.00</u>	<u>\$7,013.00</u>	<u>\$347,013.00</u>
TOTAL:	\$3,320,000.00	\$866,149.00	\$4,186,149.00

ANALYSIS OF TAX RATE

FY 2018-2019

	<u>FY 2017-2018</u>
2018 Total Taxable Value	\$135,822,470.00
City Tax Rate (per \$100.00 Assessed Valuation)	<u>\$0.667392</u>
TOTAL ROLL	\$906,467.00
Estimated Collection 100%	\$906,467.00
Less 2.0% for October-December Discounts	<u>\$18,129.00</u>
TAX ROLL	<u>\$888,337.00</u>

DISTRIBUTION OF AD VALOREM TAXES

	TAX RATE PER \$100 VALUATION	
O&M	\$ 0.600361	\$815,424.00
I&S	<u>\$ 0.067031</u>	<u>\$91,043.00</u>
TOTAL	<u>\$ 0.667392</u>	<u>\$906,467.00</u>

DEPARTMENT/ACCOUNT APPROPRIATIONS

GENERAL FUND

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ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	FUNCTION LEGISLATIVE	DEPARTMENT/ACCOUNT CITY COUNCIL		ACCOUNT NUMBER 10-01
OBJECT CODE CLASSIFICATION		ACTUAL 2016-2017	ESTIMATED 2017-2018	PROPOSED 2018-2019
PERSONNEL SERVICES		\$0.00	\$0.00	\$0.00
SUPPLIES AND MATERIALS		\$120.47	\$50.00	\$500.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$0.00	\$0.00	\$0.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$0.00	\$0.00	\$0.00
CONTRACTUAL SERVICES		\$6,280.51	\$8,048.00	\$15,550.00
CAPITAL OUTLAY		\$0.00	\$0.00	\$0.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		\$6,400.98	\$8,098.00	\$16,050.00
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES	SALARY RANGE		
	PRESENT	PROPOSED	BASE	MAXIMUM
No Personnel in this Department				

CITY COUNCIL
#10-01

	<u>ACTUAL</u> <u>2016-2017</u>	<u>ESTIMATED</u> <u>2017-2018</u>	<u>PROPOSED</u> <u>2018-2019</u>
<u>SUPPLIES AND MATERIALS</u>			
201 Office Supplies	<u>\$120.47</u>	<u>\$50.00</u>	<u>\$500.00</u>
207 Minor Tools	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
SUBTOTAL	<u><u>\$120.47</u></u>	<u><u>\$50.00</u></u>	<u><u>\$500.00</u></u>
<u>CONTRACTUAL SERVICES</u>			
503 Liability Insurance	\$342.65	\$378.00	\$500.00
506 Business & Travel	\$3,831.30	\$5,787.00	\$13,000.00
510 Contractual & Fee Basis Services	\$0.00	\$0.00	\$0.00
521 Membership & Subscription	\$2,068.00	\$1,833.00	\$2,000.00
523 Workers Compensation	<u>\$38.56</u>	<u>\$50.00</u>	<u>\$50.00</u>
SUBTOTAL	<u><u>\$6,280.51</u></u>	<u><u>\$8,048.00</u></u>	<u><u>\$15,550.00</u></u>
TOTAL ALL OBJECT CODES	<u><u>\$6,400.98</u></u>	<u><u>\$8,098.00</u></u>	<u><u>\$16,050.00</u></u>

ANNUAL BUDGET			
SUMMARY			
FUND GENERAL	FUNCTION GENERAL GOV.	DEPARTMENT/ACCOUNT ADMINISTRATION	ACCOUNT NUMBER 10-02
OBJECT CODE CLASSIFICATION	ACTUAL 2016-2017	ESTIMATED 2017-2018	PROPOSED 2018-2019
PERSONNEL SERVICES	\$178,592.53	\$187,600.00	\$203,014.00
SUPPLIES AND MATERIALS	\$14,427.59	\$10,300.00	\$18,000.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS	\$4,296.33	\$1,000.00	\$4,000.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION	\$594.31	\$1,800.00	\$1,900.00
CONTRACTUAL SERVICES	\$250,901.55	\$268,250.00	\$274,365.00
CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00
DEBT SERVICE	\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES	\$448,812.31	\$468,950.00	\$501,279.00
PERSONNEL ALLOCATION			
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE
	PRESENT	PROPOSED	BASE MAXIMUM
City Manager	1	1	
City Secretary	1	1	
Clerk	1	1	

Administration
#10-02

		ACTUAL 2016-2017	ESTIMATED 2017-2018	PROPOSED 2018-2019
<u>PERSONNEL SERVICES</u>				
101	Administration	\$141,649.27	\$149,940.00	\$165,014.00
102	Clerical	\$32,812.96	\$33,660.00	\$34,000.00
108	Special Projects	\$1,500.00	\$1,500.00	\$1,500.00
109	Incentive Pay	\$2,630.00	\$2,500.00	\$2,500.00
SUBTOTAL		<u>\$178,592.23</u>	<u>\$187,600.00</u>	<u>\$203,014.00</u>
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$13,846.62	\$9,000.00	\$15,500.00
203	Furniture/Fixtures	\$0.00	\$100.00	\$1,000.00
207	Minor Tools & Apparatus	\$89.61	\$200.00	\$500.00
208	Janitorial Supplies	\$491.36	\$500.00	\$500.00
210	Botanical	\$0.00	\$500.00	\$500.00
215	Other Supplies	\$0.00	\$0.00	\$0.00
SUBTOTAL		<u>\$14,427.59</u>	<u>\$10,300.00</u>	<u>\$18,000.00</u>
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$4,296.33	\$1,000.00	\$4,000.00
SUBTOTAL		<u>\$4,296.33</u>	<u>\$1,000.00</u>	<u>\$4,000.00</u>
<u>MAINTENANCE OF EQUIPMENT</u>				
401	Office Equipment	\$0.00	\$400.00	\$500.00
403	Heating & Cooling	\$183.25	\$1,000.00	\$1,000.00
411	Radio	\$411.06	\$400.00	\$400.00
SUBTOTAL		<u>\$594.31</u>	<u>\$1,800.00</u>	<u>\$1,900.00</u>
<u>CONTRACTUAL SERVICES</u>				
501	Communication	\$6,469.04	\$6,000.00	\$6,000.00
503	Liability Insurance	\$7,524.27	\$8,000.00	\$8,000.00
505	Advertising	\$1,493.47	\$1,500.00	\$1,500.00
506	Business & Travel	\$11,418.36	\$12,500.00	\$12,500.00
508	Car Allowance	\$6,000.00	\$6,000.00	\$6,000.00
510	Contractual & Fee Basis Services	\$92,811.05	\$100,000.00	\$100,000.00
511	Utility Services	\$7,405.96	\$8,500.00	\$8,500.00
512	Data Processing	\$0.00	\$0.00	\$0.00
521	Membership & Subscription	\$3,451.17	\$3,000.00	\$3,000.00
523	Workers Compensation	\$539.84	\$650.00	\$711.00
524	Unemployment Compensation	\$41.03	\$500.00	\$571.00
525	Employee Retirement	\$28,071.73	\$31,000.00	\$35,457.00
526	Employee Insurance	\$28,875.79	\$33,000.00	\$32,372.00
527	Payroll Taxes	\$14,049.89	\$14,600.00	\$16,754.00
530	Miscellaneous	\$2,749.95	\$3,000.00	\$3,000.00
532	Operating Transfer Out	\$40,000.00	\$40,000.00	\$40,000.00
SUBTOTAL		<u>\$250,901.55</u>	<u>\$268,250.00</u>	<u>\$274,365.00</u>
<u>CAPITAL OUTLAY</u>				
601	Buildings	\$0.00	\$0.00	\$0.00
610	Office Equipment	\$0.00	\$0.00	\$0.00
612	Other Equipment	\$0.00	\$0.00	\$0.00
SUBTOTAL		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ALL OBJECT CODES		<u>\$448,812.01</u>	<u>\$468,950.00</u>	<u>\$501,279.00</u>

ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	FUNCTION GENERAL GOV	DEPARTMENT/ACCOUNT LEGAL		ACCOUNT NUMBER 10-03
OBJECT CODE CLASSIFICATION		ACTUAL 2016-2017	ESTIMATED 2017-2018	PROPOSED 2018-2019
PERSONNEL SERVICES		\$0.00	\$0.00	\$0.00
SUPPLIES AND MATERIALS		\$0.00	\$100.00	\$100.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$0.00	\$0.00	\$0.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$0.00	\$0.00	\$0.00
CONTRACTUAL SERVICES		\$7,471.67	\$8,500.00	\$8,500.00
CAPITAL OUTLAY		\$0.00	\$0.00	\$0.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		<u>\$7,471.67</u>	<u>\$8,600.00</u>	<u>\$8,600.00</u>
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
No Personnel in this Department				

LEGAL
#10-03

	ACTUAL 2016-2017	ESTIMATED 2017-2018	PROPOSED 2018-2019
<u>SUPPLIES AND MATERIALS</u>			
201 Office Supplies	\$0.00	\$100.00	\$100.00
SUBTOTAL	\$0.00	\$100.00	\$100.00
<u>CONTRACTUAL SERVICES</u>			
506 Business & Travel	\$271.67	\$1,000.00	\$1,000.00
510 Contractual & Fee Basis Services	\$7,200.00	\$7,500.00	\$7,500.00
515 Municipal Court Fees	\$0.00	\$0.00	\$0.00
SUBTOTAL	\$7,471.67	\$8,500.00	\$8,500.00
TOTAL ALL OBJECT CODES	\$7,471.67	\$8,600.00	\$8,600.00

ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	FUNCTION GENERAL GOV.	DEPARTMENT/ACCOUNT TAX		ACCOUNT NUMBER 10-04
OBJECT CODE CLASSIFICATION		ACTUAL 2016-2017	ESTIMATED 2017--2018	PROPOSED 2018-2019
PERSONNEL SERVICES		\$0.00	\$0.00	\$0.00
SUPPLIES AND MATERIALS		\$0.00	\$0.00	\$0.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$0.00	\$0.00	\$0.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$0.00	\$0.00	\$0.00
CONTRACTUAL SERVICES		\$40,356.89	\$37,000.00	\$37,000.00
CAPITAL OUTLAY		\$0.00	\$0.00	\$0.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		<u>\$40,356.89</u>	<u>\$37,000.00</u>	<u>\$37,000.00</u>
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
No Personnel in this Department				

TAX OFFICE
#10-04

	<u>ACTUAL</u> <u>2016-2017</u>	<u>ESTIMATED</u> <u>2017-2018</u>	<u>PROPOSED</u> <u>2018-2019</u>
<u>CONTRACTUAL SERVICES</u>			
510 Contractual & Fee Basis Services	<u>\$40,356.89</u>	<u>\$37,000.00</u>	<u>\$37,000.00</u>
SUBTOTAL	<u>\$40,356.89</u>	<u>\$37,000.00</u>	<u>\$37,000.00</u>
TOTAL ALL OBJECT CODES	<u>\$40,356.89</u>	<u>\$37,000.00</u>	<u>\$37,000.00</u>

ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	FUNCTION ELECTIONS	DEPARTMENT/ACCOUNT ELECTIONS		ACCOUNT NUMBER 10-07
OBJECT CODE CLASSIFICATION		ACTUAL 2016-2017	ESTIMATED 2017-2018	PROPOSED 2018-2019
PERSONNEL SERVICES		\$0.00	\$0.00	\$0.00
SUPPLIES AND MATERIALS		\$264.27	\$360.00	\$1,000.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$0.00	\$0.00	\$0.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$0.00	\$0.00	\$0.00
CONTRACTUAL SERVICES		\$840.73	\$1,675.00	\$2,000.00
CAPITAL OUTLAY		\$0.00	\$0.00	\$0.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		<u>\$1,105.00</u>	<u>\$2,035.00</u>	<u>\$3,000.00</u>
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
No Personnel in this Department				

ELECTIONS
#10-07

	<u>ACTUAL</u> <u>2016-2017</u>	<u>ESTIMATED</u> <u>2017-2018</u>	<u>PROPOSED</u> <u>2018-2019</u>
<u>SUPPLIES AND MATERIALS</u>			
201 Office Supplies	<u>\$264.27</u>	<u>\$360.00</u>	<u>\$1,000.00</u>
SUBTOTAL	<u><u>\$264.27</u></u>	<u><u>\$360.00</u></u>	<u><u>\$1,000.00</u></u>
<u>CONTRACTUAL SERVICES</u>			
505 Advertising	\$130.40	\$250.00	\$500.00
506 Business & Travel	\$0.00	\$0.00	\$0.00
510 Contractual & Fee Basis Services	<u>\$710.33</u>	<u>\$1,425.00</u>	<u>\$1,500.00</u>
SUBTOTAL	<u><u>\$840.73</u></u>	<u><u>\$1,675.00</u></u>	<u><u>\$2,000.00</u></u>
TOTAL ALL OBJECT CODES	<u><u>\$1,105.00</u></u>	<u><u>\$2,035.00</u></u>	<u><u>\$3,000.00</u></u>

ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	FUNCTION PUBLIC SERVICE	DEPARTMENT/ACCOUNT COMMUNITY SERVICE		ACCOUNT NUMBER 10-08
OBJECT CODE CLASSIFICATION		ACTUAL 2016-2017	ESTIMATED 2017-2018	PROPOSED 2018-2019
PERSONNEL SERVICES		\$0.00	\$0.00	\$0.00
SUPPLIES AND MATERIALS		\$0.00	\$0.00	\$0.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$0.00	\$0.00	\$0.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$0.00	\$0.00	\$0.00
CONTRACTUAL SERVICES		\$37,584.21	\$18,537.00	\$18,000.00
CAPITAL OUTLAY		\$0.00	\$0.00	\$0.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		<u>\$37,584.21</u>	<u>\$18,537.00</u>	<u>\$18,000.00</u>
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
No Personnel in this Department				

COMMUNITY SERVICE
#10-08

		<u>ACTUAL 2016-2017</u>	<u>ESTIMATED 2017-2018</u>	<u>PROPOSED 2018-2019</u>
<u>SUPPLIES AND MATERIALS</u>				
208	Janitorial Supplies	\$0.00	\$0.00	\$0.00
215	Other Supplies	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
SUBTOTAL		<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
SUBTOTAL		<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>
<u>MAINTENANCE OF EQUIPMENT</u>				
403	Heating & Cooling	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
SUBTOTAL		<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>
<u>CONTRACTUAL SERVICES</u>				
510	Contractual & Fee Basis Services	\$13,369.32	\$1,900.00	\$2,000.00
511	Utility Services	\$24,214.89	\$16,637.00	\$16,000.00
513	Library	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
SUBTOTAL		<u><u>\$37,584.21</u></u>	<u><u>\$18,537.00</u></u>	<u><u>\$18,000.00</u></u>
TOTAL ALL OBJECT CODES		<u><u>\$37,584.21</u></u>	<u><u>\$18,537.00</u></u>	<u><u>\$18,000.00</u></u>

ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	FUNCTION PUBLIC SAFETY	DEPARTMENT/ACCOUNT FIRE		ACCOUNT NUMBER 10-12
OBJECT CODE CLASSIFICATION		ACTUAL 2016-2017	ESTIMATED 2017-2018	PROPOSED 2018-2019
PERSONNEL SERVICES		\$0.00	\$0.00	\$0.00
SUPPLIES AND MATERIALS		\$184.54	\$500.00	\$0.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$0.00	\$0.00	\$0.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$4,540.56	\$25.00	\$0.00
CONTRACTUAL SERVICES		\$42,627.42	\$38,950.00	\$0.00
CAPITAL OUTLAY		\$0.00	\$22,000.00	\$0.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		<u>\$47,352.52</u>	<u>\$61,475.00</u>	<u>\$0.00</u>
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
No Personnel in this Department				

FIRE
#10-12

	ACTUAL 2016-2017	ESTIMATED 2017-2018	PROPOSED 2018-2019
<u>SUPPLIES AND MATERIALS</u>			
201 Office Supplies	\$49.47	\$100.00	\$0.00
204 Uniforms & Clothing	\$0.00	\$0.00	\$0.00
205 Tires & Tubes	\$0.00	\$0.00	\$0.00
206 Motor Vehicle Supplies	\$135.07	\$200.00	\$0.00
207 Minor Tools & Apparatus	\$0.00	\$0.00	\$0.00
208 Janitorial Supplies	\$0.00	\$100.00	\$0.00
209 Chemical & Mechanical Supplies	\$0.00	\$0.00	\$0.00
215 Other Supplies	\$0.00	\$100.00	\$0.00
SUBTOTAL	<u>\$184.54</u>	<u>\$500.00</u>	<u>\$0.00</u>
<u>MAINTENANCE OF BUILDINGS, ETC.</u>			
301 Buildings & Grounds	\$0.00	\$0.00	\$0.00
SUBTOTAL	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>MAINTENANCE OF EQUIPMENT</u>			
402 Machinery	\$94.90	\$0.00	\$0.00
403 Heating & Cooling	\$0.00	\$0.00	\$0.00
404 Automotive Equipment	\$4,445.86	\$25.00	\$0.00
SUBTOTAL	<u>\$4,540.76</u>	<u>\$25.00</u>	<u>\$0.00</u>
<u>CONTRACTUAL SERVICES</u>			
501 Communication	\$3,166.45	\$3,000.00	\$0.00
503 Liability Insurance	\$1,716.80	\$2,000.00	\$0.00
505 Advertising	\$2,136.00	\$0.00	\$0.00
506 Business & Travel	\$2,287.68	\$5,000.00	\$0.00
510 Contractual & Fee Basis Services	\$112.78	\$2,500.00	\$0.00
511 Utility Services	\$16,684.12	\$9,000.00	\$0.00
521 Membership & Subscription	\$0.00	\$0.00	\$0.00
523 Workers Compensation	\$403.60	\$450.00	\$0.00
524 Unemployment Compensation	\$0.00	\$0.00	\$0.00
525 Employee Retirement	\$16,119.99	\$17,000.00	\$0.00
SUBTOTAL	<u>\$42,627.42</u>	<u>\$38,950.00</u>	<u>\$0.00</u>
<u>CAPITAL OUTLAY</u>			
601 Buildings	\$0.00	\$0.00	\$0.00
612 Other Equipment	\$0.00	\$22,000.00	\$0.00
613 Motor Vehicles	\$0.00	\$0.00	\$0.00
SUBTOTAL	<u>\$0.00</u>	<u>\$22,000.00</u>	<u>\$0.00</u>
<u>DEBT SERVICE</u>			
715 Installment Payment	\$0.00	\$0.00	\$0.00
SUBTOTAL	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ALL OBJECT CODES	<u>\$47,352.72</u>	<u>\$61,475.00</u>	<u>\$0.00</u>

ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	FUNCTION PUBLIC WORKS	DEPARTMENT/ACCOUNT STREET		ACCOUNT NUMBER 10-13
OBJECT CODE CLASSIFICATION		ACTUAL 2016-2017	ESTIMATED 2017-2018	PROPOSED 2018-2019
PERSONNEL SERVICES		\$0.00	\$93,000.00	\$95,467.00
SUPPLIES AND MATERIALS		\$15,303.71	\$14,068.00	\$21,200.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$120,121.88	\$162,000.00	\$162,000.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$12,042.52	\$11,200.00	\$12,600.00
CONTRACTUAL SERVICES		\$36,881.68	\$112,220.00	\$86,252.00
CAPITAL OUTLAY		\$0.00	\$36,700.00	\$40,000.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		<u>\$184,349.79</u>	<u>\$429,188.00</u>	<u>\$417,519.00</u>
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES	SALARY RANGE		
	PRESENT	PROPOSED	BASE	MAXIMUM
Superintendent of Streets & Parks	1	1		
Service Worker	1	1		

STREET
#10-13

	ACTUAL 2016-2017	ESTIMATED 2017-2018	PROPOSED 2018-2019
<u>PERSONNEL SERVICES</u>			
103 Operations & Maintenance	\$0.00	\$86,700.00	\$89,967.00
105 Overtime	\$0.00	\$1,800.00	\$2,000.00
108 Special Projects	\$0.00	\$2,000.00	\$1,000.00
109 Incentive Pay	\$0.00	\$2,500.00	\$2,500.00
SUBTOTAL	<u>\$0.00</u>	<u>\$93,000.00</u>	<u>\$95,467.00</u>
<u>SUPPLIES AND MATERIALS</u>			
201 Office Supplies	\$968.55	\$668.00	\$700.00
204 Uniforms & Clothing	\$0.00	\$1,000.00	\$1,000.00
205 Tires & Tubes	\$2,870.80	\$2,500.00	\$4,500.00
206 Motor Vehicle Supplies	\$5,917.23	\$5,500.00	\$7,000.00
207 Minor Tools & Apparatus	\$4,653.34	\$3,000.00	\$6,500.00
208 Janitorial Supplies	\$418.67	\$200.00	\$300.00
209 Chemical & Mechanical Supplies	\$475.12	\$1,000.00	\$1,000.00
210 Botanical & Agricultural	\$0.00	\$0.00	\$0.00
215 Other Supplies	\$0.00	\$200.00	\$200.00
SUBTOTAL	<u>\$15,303.71</u>	<u>\$14,068.00</u>	<u>\$21,200.00</u>
<u>MAINTENANCE OF BUILDINGS, ETC.</u>			
301 Buildings & Grounds	\$208.08	\$2,000.00	\$2,000.00
302 Bridges	\$0.00	\$0.00	\$0.00
314 Streets & Alleys	\$119,913.80	\$160,000.00	\$160,000.00
SUBTOTAL	<u>\$120,121.88</u>	<u>\$162,000.00</u>	<u>\$162,000.00</u>
<u>MAINTENANCE OF EQUIPMENT</u>			
402 Machinery	\$5,227.89	\$4,000.00	\$5,000.00
403 Heating & Cooling	\$0.00	\$500.00	\$500.00
404 Automotive Equipment	\$4,414.10	\$2,500.00	\$2,500.00
405 Shop Equipment	\$62.59	\$200.00	\$200.00
406 Minor Tools & Equipment	\$0.00	\$500.00	\$500.00
410 Signal & Sign System	\$1,377.14	\$2,500.00	\$2,500.00
411 Radio	\$970.80	\$1,000.00	\$1,400.00
SUBTOTAL	<u>\$12,042.52</u>	<u>\$11,200.00</u>	<u>\$12,600.00</u>
<u>CONTRACTUAL SERVICES</u>			
501 Communication	\$1,676.38	\$2,000.00	\$2,000.00
502 Rental of Equipment	\$0.00	\$0.00	\$500.00
503 Liability Insurance	\$3,090.96	\$3,720.00	\$3,720.00
505 Advertising	\$334.58	\$750.00	\$750.00
506 Business & Travel	\$2,278.23	\$1,000.00	\$2,000.00
510 Contractual & Fee Basis Services	\$19,367.92	\$36,000.00	\$10,500.00
511 Utility Services	\$3,089.92	\$3,000.00	\$3,000.00
514 Vending & Concessions	\$0.00	\$0.00	\$0.00
521 Memberships & Subscriptions	\$0.00	\$800.00	\$800.00
523 Workers Compensation	\$7,043.69	\$8,000.00	\$8,144.00
524 Unemployment Compensation	\$0.00	\$350.00	\$357.00
525 Employee Retirement	\$0.00	\$15,000.00	\$15,271.00
526 Employee Insurance	\$0.00	\$34,800.00	\$32,287.00
527 Payroll Taxes	\$0.00	\$6,800.00	\$6,923.00
SUBTOTAL	<u>\$36,881.68</u>	<u>\$112,220.00</u>	<u>\$86,252.00</u>
<u>CAPITAL OUTLAY</u>			
602 Land	\$0.00	\$0.00	\$0.00
611 Machinery & Equipment	\$0.00	\$0.00	\$0.00
612 Other Equipment	\$0.00	\$0.00	\$0.00
613 Motor Vehicles	\$0.00	\$0.00	\$0.00
614 Shop Equipment	\$0.00	\$0.00	\$0.00
616 Street Improvements	\$0.00	\$0.00	\$0.00
620 Other Improvements	\$0.00	\$36,700.00	\$40,000.00
SUBTOTAL	<u>\$0.00</u>	<u>\$36,700.00</u>	<u>\$40,000.00</u>
<u>DEBT SERVICE</u>			
715 Installment Payments	\$0.00	\$0.00	\$0.00
SUBTOTAL	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ALL OBJECT CODES	<u>\$184,349.79</u>	<u>\$429,188.00</u>	<u>\$417,519.00</u>

ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	FUNCTION PUBLIC SERVICE	DEPARTMENT/ACCOUNT PUBLIC WORKS		ACCOUNT NUMBER 10-14
OBJECT CODE CLASSIFICATION		ACTUAL 2016-2017	ESTIMATED 2017-2018	PROPOSED 2018-2019
PERSONNEL SERVICES		\$209,592.92	\$90,644.00	\$93,108.00
SUPPLIES AND MATERIALS		\$7,691.49	\$6,650.00	\$7,900.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$0.00	\$0.00	\$0.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$185.24	\$640.00	\$640.00
CONTRACTUAL SERVICES		\$103,247.72	\$37,202.00	\$44,465.00
CAPITAL OUTLAY		\$0.00	\$0.00	\$0.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		<u>\$320,717.37</u>	<u>\$135,136.00</u>	<u>\$146,113.00</u>
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
Director of Public Works	1	1		
Part Time Summer Help	2	2		

PUBLIC WORKS
#10-14

		<u>ACTUAL</u> <u>2016-2017</u>	<u>ESTIMATED</u> <u>2017-2018</u>	<u>PROPOSED</u> <u>2018-2019</u>
<u>PERSONNEL SERVICES</u>				
101	Administration	\$71,772.22	\$73,644.00	\$76,108.00
103	Operations & Maintenance	\$121,126.32	\$0.00	\$0.00
105	Overtime	\$4,909.38	\$0.00	\$0.00
106	Part-time	\$6,705.00	\$15,000.00	\$15,000.00
108	Special Projects	\$2,000.00	\$500.00	\$500.00
109	Incentive Pay	\$3,080.00	\$1,500.00	\$1,500.00
SUBTOTAL		<u>\$209,592.92</u>	<u>\$90,644.00</u>	<u>\$93,108.00</u>
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$629.08	\$1,100.00	\$400.00
204	Uniforms	\$5,921.48	\$3,500.00	\$3,500.00
205	Tires & Tubes	\$0.00	\$500.00	\$1,000.00
206	Motor Vehicle Supplies	\$950.15	\$1,250.00	\$2,000.00
207	Minor Tools & Apparatus	\$190.78	\$300.00	\$1,000.00
SUBTOTAL		<u>\$7,691.49</u>	<u>\$6,650.00</u>	<u>\$7,900.00</u>
<u>MAINTENANCE OF EQUIPMENT</u>				
404	Automotive Equipment	\$34.18	\$500.00	\$500.00
411	Radio	\$151.06	\$140.00	\$140.00
SUBTOTAL		<u>\$185.24</u>	<u>\$640.00</u>	<u>\$640.00</u>
<u>CONTRACTUAL SERVICES</u>				
501	Communication	\$720.00	\$500.00	\$800.00
503	Liability Insurance	\$1,031.49	\$1,200.00	\$1,200.00
505	Advertising	\$0.00	\$0.00	\$200.00
506	Business & Travel	\$106.22	\$1,000.00	\$4,000.00
510	Contractual & Fee Basis Services	\$344.48	\$200.00	\$1,000.00
521	Membership & Subscription	\$1,699.00	\$700.00	\$2,000.00
523	Workers Compensation	\$773.77	\$1,000.00	\$1,025.00
524	Unemployment Compensation	\$154.46	\$350.00	\$500.00
525	Employee Retirement	\$30,718.78	\$11,000.00	\$11,219.00
526	Employee Insurance	\$52,101.60	\$15,000.00	\$16,144.00
527	Payroll Taxes	\$15,597.92	\$6,252.00	\$6,377.00
530	Miscellaneous Expense	\$0.00	\$0.00	\$0.00
SUBTOTAL		<u>\$103,247.72</u>	<u>\$37,202.00</u>	<u>\$44,465.00</u>
<u>CAPITAL OUTLAY</u>				
610	Office Equipment	\$0.00	\$0.00	\$0.00
612	Other Equipment	\$0.00	\$0.00	\$0.00
613	Motor Vehicles	\$0.00	\$0.00	\$0.00
SUBTOTAL		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ALL OBJECT CODES		<u>\$320,717.37</u>	<u>\$135,136.00</u>	<u>\$146,113.00</u>

ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	FUNCTION PUBLIC SERVICE	DEPARTMENT/ACCOUNT SWIMMING POOL		ACCOUNT NUMBER 10-15
OBJECT CODE CLASSIFICATION		ACTUAL 2016-2017	ESTIMATED 2017-2018	PROPOSED 2018-2019
PERSONNEL SERVICES		\$27,062.41	\$27,754.00	\$32,500.00
SUPPLIES AND MATERIALS		\$16,297.50	\$17,390.00	\$20,800.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$1,044.50	\$100.00	\$2,000.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$6,888.73	\$10,700.00	\$10,750.00
CONTRACTUAL SERVICES		\$19,060.59	\$16,650.00	\$17,850.00
CAPITAL OUTLAY		\$0.00	\$0.00	\$0.00
DEBT SERVICE		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ALL OBJECT CODES		<u>\$70,353.73</u>	<u>\$72,594.00</u>	<u>\$83,900.00</u>
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
Temporary Manager	1	1		
Temporary Asistant Manager	1	1		
Lifeguards	13	13		

Swimming Pool
#10-15

	ACTUAL 2016-2017	ESTIMATED 2017-2018	PROPOSED 2018-2019
<u>PERSONNEL SERVICES</u>			
107 Temporary Employees	\$27,062.41	\$27,754.00	\$32,500.00
SUBTOTAL	<u>\$27,062.41</u>	<u>\$27,754.00</u>	<u>\$32,500.00</u>
<u>SUPPLIES AND MATERIALS</u>			
201 Office Supplies	\$56.85	\$225.00	\$100.00
203 Furniture/Fixtures	\$879.81	\$0.00	\$1,000.00
204 Uniforms	\$487.85	\$510.00	\$650.00
207 Minor Tools & Apparatus	\$962.68	\$1,400.00	\$2,500.00
208 Janitorial Supplies	\$228.04	\$230.00	\$550.00
209 Chemical & Mechanical Supplies	\$13,682.27	\$15,000.00	\$15,000.00
210 Botanical & Agricultural	\$0.00	\$25.00	\$500.00
215 Other Supplies	\$0.00	\$0.00	\$500.00
SUBTOTAL	<u>\$16,297.50</u>	<u>\$17,390.00</u>	<u>\$20,800.00</u>
<u>MAINTENANCE OF BUILDINGS, ETC.</u>			
301 Buildings & Grounds	\$1,044.50	\$100.00	\$2,000.00
SUBTOTAL	<u>\$1,044.50</u>	<u>\$100.00</u>	<u>\$2,000.00</u>
<u>MAINTENANCE OF EQUIPMENT</u>			
402 Machinery	\$4,638.73	\$2,000.00	\$3,000.00
403 Heating & Cooling	\$0.00	\$0.00	\$0.00
411 PA System	\$0.00	\$0.00	\$250.00
425 Swimming Pool Equipment	\$2,250.00	\$8,700.00	\$7,500.00
SUBTOTAL	<u>\$6,888.73</u>	<u>\$10,700.00</u>	<u>\$10,750.00</u>
<u>CONTRACTUAL SERVICES</u>			
501 Communication	\$393.35	\$850.00	\$850.00
502 Rental of Equipment	\$0.00	\$0.00	\$0.00
503 Liability Insurance	\$1,716.80	\$2,000.00	\$2,000.00
505 Advertising	\$202.49	\$300.00	\$500.00
506 Business & Travel	\$0.00	\$0.00	\$0.00
510 Contractual & Fee Basis Services	\$212.89	\$200.00	\$200.00
511 Utility Services	\$13,731.89	\$10,000.00	\$11,000.00
514 Vending & Concessions	\$269.93	\$0.00	\$0.00
523 Workers Compensation	\$0.00	\$300.00	\$300.00
524 Unemployment Compensation	\$463.00	\$500.00	\$500.00
527 Payroll Taxes	\$2,070.24	\$2,500.00	\$2,500.00
529 Sales Tax	\$0.00	\$0.00	\$0.00
SUBTOTAL	<u>\$19,060.59</u>	<u>\$16,650.00</u>	<u>\$17,850.00</u>
<u>CAPITAL OUTLAY</u>			
601 Buildings	\$0.00	\$0.00	\$0.00
610 Office Equipment	\$0.00	\$0.00	\$0.00
612 Other Equipment	\$0.00	\$0.00	\$0.00
SUBTOTAL	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ALL OBJECT CODES	<u>\$70,353.73</u>	<u>\$72,594.00</u>	<u>\$83,900.00</u>

ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	FUNCTION SUPPORT SERVICES	DEPARTMENT/ACCOUNT SUPPORT SERVICES		ACCOUNT NUMBER 10-17
OBJECT CODE CLASSIFICATION		ACTUAL 2016-2017	ESTIMATED 2017-2018	PROPOSED 2018-2019
PERSONNEL SERVICES		\$91,564.25	\$73,666.00	\$75,417.00
SUPPLIES AND MATERIALS		\$13,983.50	\$16,100.00	\$21,450.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$2,017.38	\$3,100.00	\$4,100.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$6,468.54	\$7,200.00	\$9,950.00
CONTRACTUAL SERVICES		\$124,910.43	\$106,620.00	\$113,269.00
CAPITAL OUTLAY		\$2,869.48	\$0.00	\$0.00
DEBT SERVICE		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ALL OBJECT CODES		<u>\$241,813.58</u>	<u>\$206,686.00</u>	<u>\$224,186.00</u>
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
Animal Control Officer	1	1		
Service Worker	1	1		

**SUPPORT SERVICES
#10-17**

		<u>ACTUAL</u> <u>2016-2017</u>	<u>ESTIMATED</u> <u>2017-2018</u>	<u>PROPOSED</u> <u>2018-2019</u>
<u>PERSONNEL SERVICES</u>				
103	Operations & Maintenance	\$87,710.00	\$69,360.00	\$70,717.00
105	Overtime	\$2,294.25	\$2,806.00	\$3,000.00
106	Part-time	\$0.00	\$0.00	\$0.00
108	Special Projects	\$1,000.00	\$1,000.00	\$1,200.00
109	Incentive Pay	\$560.00	\$500.00	\$500.00
	SUBTOTAL	<u>\$91,564.25</u>	<u>\$73,666.00</u>	<u>\$75,417.00</u>
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$619.77	\$300.00	\$500.00
204	Uniforms	\$0.00	\$1,000.00	\$1,000.00
205	Tires & Tubes	\$1,086.56	\$1,000.00	\$2,000.00
206	Motor Vehicle Supplies	\$3,028.63	\$5,000.00	\$4,000.00
207	Minor Tools & Apparatus	\$5,874.32	\$4,000.00	\$8,000.00
208	Janitorial Supplies	\$305.56	\$350.00	\$700.00
209	Chemical & Mechanical Supplies	\$1,225.92	\$1,200.00	\$4,000.00
210	Botanical & Agricultural	\$1,842.74	\$3,000.00	\$1,000.00
215	Other Supplies	\$0.00	\$250.00	\$250.00
	SUBTOTAL	<u>\$13,983.50</u>	<u>\$16,100.00</u>	<u>\$21,450.00</u>
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$1,172.97	\$1,000.00	\$2,000.00
307	Water Distribution System	\$844.41	\$2,100.00	\$2,100.00
	SUBTOTAL	<u>\$2,017.38</u>	<u>\$3,100.00</u>	<u>\$4,100.00</u>
<u>MAINTENANCE OF EQUIPMENT</u>				
402	Machinery	\$992.89	\$1,200.00	\$2,000.00
403	Heating & Cooling Equipment	\$0.00	\$0.00	\$0.00
404	Automotive Equipment	\$2,311.88	\$350.00	\$3,000.00
405	Shop Equipment	\$0.00	\$500.00	\$500.00
406	Minor Tools & Equipment	\$92.11	\$250.00	\$250.00
407	Mowing Equipment	\$2,358.48	\$3,000.00	\$3,000.00
411	Radio	\$713.18	\$700.00	\$700.00
422	Playground Equipment	\$0.00	\$1,200.00	\$500.00
	SUBTOTAL	<u>\$6,468.54</u>	<u>\$7,200.00</u>	<u>\$9,950.00</u>
<u>CONTRACTUAL SERVICES</u>				
501	Communication	\$3,013.73	\$1,000.00	\$2,000.00
502	Equipment Rental	\$0.00	\$0.00	\$0.00
503	Liability Insurance	\$3,433.62	\$3,900.00	\$3,900.00
505	Advertising	\$215.83	\$500.00	\$500.00
506	Business & Travel	\$1,702.58	\$2,100.00	\$3,000.00
509	Custody Support Services	\$1,299.71	\$2,000.00	\$2,000.00
510	Contractual & Fee Basis Services	\$195.00	\$300.00	\$500.00
511	Utility Services	\$73,736.78	\$56,500.00	\$56,500.00
521	Membership & Subscription	\$873.94	\$300.00	\$1,000.00
523	Workers Compensation	\$2,398.45	\$2,600.00	\$2,817.00
524	Unemployment Compensation	\$176.45	\$400.00	\$433.00
525	Employee Retirement	\$13,869.01	\$10,320.00	\$12,000.00
526	Employee Insurance	\$17,100.91	\$21,500.00	\$22,984.00
527	Payroll Taxes	\$6,894.42	\$5,200.00	\$5,635.00
	SUBTOTAL	<u>\$124,910.43</u>	<u>\$106,620.00</u>	<u>\$113,269.00</u>
<u>CAPITAL OUTLAY</u>				
601	Buildings	\$0.00	\$0.00	\$0.00
610	Office Equipment	\$0.00	\$0.00	\$0.00
611	Machinery & Equipment	\$0.00	\$0.00	\$0.00
612	Other Equipment	\$0.00	\$0.00	\$0.00
613	Motor Vehicles	\$0.00	\$0.00	\$0.00
614	Shop Equipment	\$0.00	\$0.00	\$0.00
620	Other Improvements	\$2,869.48	\$0.00	\$0.00
	SUBTOTAL	<u>\$2,869.48</u>	<u>\$0.00</u>	<u>\$0.00</u>
	TOTAL ALL OBJECT CODES	<u>\$241,813.58</u>	<u>\$206,686.00</u>	<u>\$224,186.00</u>

ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	FUNCTION SUPPORT SERVICES	DEPARTMENT/ACCOUNT MAINTENANCE		ACCOUNT NUMBER 10-19
OBJECT CODE CLASSIFICATION		ACTUAL 2016-2017	ESTIMATED 2017-2018	PROPOSED 2018-2019
PERSONNEL SERVICES		\$0.00	\$59,695.00	\$61,587.00
SUPPLIES AND MATERIALS		\$14,119.79	\$11,075.00	\$16,200.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$1,289.57	\$800.00	\$1,000.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$1,201.10	\$3,450.00	\$7,300.00
CONTRACTUAL SERVICES		\$0.00	\$35,415.00	\$36,196.00
CAPITAL OUTLAY		\$0.00	\$0.00	\$4,200.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		\$16,610.46	\$110,435.00	\$126,483.00
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
Maintenance Supervisor	1	1		

**MAINTENANCE
#10-19**

		<u>ACTUAL 2016-2017</u>	<u>ESTIMATED 2017-2018</u>	<u>PROPOSED 2018-2019</u>
<u>PERSONNEL SERVICES</u>				
103	Operations & Maintenance	\$0.00	\$58,650.00	\$60,587.00
108	Special Projects	\$0.00	\$545.00	\$500.00
109	Incentive Pay	\$0.00	\$500.00	\$500.00
	SUBTOTAL	<u>\$0.00</u>	<u>\$59,695.00</u>	<u>\$61,587.00</u>
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$437.65	\$100.00	\$500.00
204	Uniforms	\$0.00	\$400.00	\$500.00
205	Tires & Tubes	\$134.66	\$75.00	\$600.00
206	Motor Vehicle Supplies	\$4,510.34	\$1,500.00	\$5,000.00
207	Minor Tools & Apparatus	\$7,882.13	\$7,050.00	\$8,000.00
208	Janitorial Supplies	\$60.45	\$500.00	\$600.00
209	Chemical & Mechanical Supplies	\$1,094.56	\$1,450.00	\$1,000.00
210	Botanical & Agricultural	\$0.00	\$0.00	\$0.00
215	Other Supplies	\$0.00	\$0.00	\$0.00
	SUBTOTAL	<u>\$14,119.79</u>	<u>\$11,075.00</u>	<u>\$16,200.00</u>
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$1,289.57	\$800.00	\$1,000.00
307	Water Distribution System	\$0.00	\$0.00	\$0.00
	SUBTOTAL	<u>\$1,289.57</u>	<u>\$800.00</u>	<u>\$1,000.00</u>
<u>MAINTENANCE OF EQUIPMENT</u>				
402	Machinery	\$120.11	\$500.00	\$1,000.00
403	Heating & Cooling Equipment	\$0.00	\$0.00	\$500.00
404	Automotive Equipment	\$718.94	\$1,500.00	\$3,000.00
405	Shop Equipment	\$135.00	\$250.00	\$1,800.00
406	Minor Tools & Equipment	\$142.05	\$1,000.00	\$1,000.00
407	Mowing Equipment	\$0.00	\$0.00	\$0.00
411	Radio	\$85.00	\$200.00	\$0.00
422	Playground Equipment	\$0.00	\$0.00	\$0.00
	SUBTOTAL	<u>\$1,201.10</u>	<u>\$3,450.00</u>	<u>\$7,300.00</u>
<u>CONTRACTUAL SERVICES</u>				
501	Communication	\$0.00	\$1,725.00	\$1,750.00
511	Utility Services	\$0.00	\$4,000.00	\$4,000.00
521	Memberships & Subscriptions	\$0.00	\$400.00	\$400.00
523	Workers Compensation	\$0.00	\$0.00	\$500.00
524	Unemployment Compensation	\$0.00	\$250.00	\$250.00
525	Employee Retirement	\$0.00	\$8,500.00	\$8,670.00
526	Employee Insurance	\$0.00	\$16,240.00	\$16,240.00
527	Payroll Taxes	\$0.00	\$4,300.00	\$4,386.00
	SUBTOTAL	<u>\$0.00</u>	<u>\$35,415.00</u>	<u>\$36,196.00</u>
<u>CAPITAL OUTLAY</u>				
601	Buildings	\$0.00	\$0.00	\$0.00
610	Office Equipment	\$0.00	\$0.00	\$0.00
611	Machinery & Equipment	\$0.00	\$0.00	\$0.00
612	Other Equipment	\$0.00	\$0.00	\$0.00
613	Motor Vehicles	\$0.00	\$0.00	\$0.00
614	Shop Equipment	\$0.00	\$0.00	\$4,200.00
620	Other Improvements	\$0.00	\$0.00	\$0.00
	SUBTOTAL	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$4,200.00</u>
	TOTAL ALL OBJECT CODES	<u>\$16,610.46</u>	<u>\$110,435.00</u>	<u>\$126,483.00</u>

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WATER & SEWER FUNDS

ANNUAL BUDGET				
SUMMARY				
FUND WATER & SEWER	FUNCTION PUBLIC WORKS	DEPARTMENT/ACCOUNT WATER & SEWER		ACCOUNT NUMBER
OBJECT CODE CLASSIFICATION		ACTUAL 2016-2017	ESTIMATED 2017-2018	PROPOSED 2018-2019
PERSONNEL SERVICES		\$241,327.67	\$213,505.00	\$214,263.00
SUPPLIES AND MATERIALS		\$48,199.58	\$45,500.00	\$53,500.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$60,806.64	\$85,000.00	\$109,500.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$14,332.21	\$6,800.00	\$14,700.00
CONTRACTUAL SERVICES		\$321,914.21	\$311,500.00	\$334,612.00
CAPITAL OUTLAY		\$2,782,918.08	\$778,016.00	\$0.00
DEBT SERVICE		<u>\$345,762.50</u>	<u>\$344,538.00</u>	<u>\$347,538.00</u>
TOTAL ALL OBJECT CODES		<u>\$3,815,261.59</u>	<u>\$1,784,859.00</u>	<u>\$1,074,113.00</u>
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
W&S Superintendent	1	1		
Service Worker	3	3		

WATER & SEWER
#11-21

	ACTUAL 2016-2017	ESTIMATED 2017-2018	PROPOSED 2018-2019
<u>PERSONNEL SERVICES</u>			
101 Administration	\$0.00	\$0.00	\$0.00
102 Clerical	\$0.00	\$0.00	\$0.00
103 Operations & Maintenance	\$206,465.94	\$188,605.00	\$184,246.00
105 Overtime	\$29,821.73	\$20,000.00	\$24,017.00
106 Part-time	\$0.00	\$0.00	\$0.00
108 Special Projects	\$2,500.00	\$2,500.00	\$2,500.00
109 Incentive Pay	\$2,540.00	\$2,400.00	\$3,500.00
SUBTOTAL	<u>\$241,327.67</u>	<u>\$213,505.00</u>	<u>\$214,263.00</u>
<u>SUPPLIES AND MATERIALS</u>			
201 Office Supplies	\$2,843.57	\$1,500.00	\$2,000.00
202 Purchase of Ice	\$0.00	\$0.00	\$0.00
204 Uniforms & Clothing	\$2,068.76	\$1,650.00	\$2,800.00
205 Tires & Tubes	\$1,459.62	\$2,000.00	\$3,000.00
206 Motor Vehicle Supplies	\$11,896.83	\$10,000.00	\$13,000.00
207 Minor Tools & Apparatus	\$7,457.95	\$14,000.00	\$10,000.00
208 Janitorial Supplies	\$23.43	\$150.00	\$500.00
209 Chemical & Mechanical Supplies	\$22,449.42	\$16,000.00	\$22,000.00
210 Botanical & Agricultural	\$0.00	\$0.00	\$0.00
215 Other Supplies	\$0.00	\$200.00	\$200.00
SUBTOTAL	<u>\$48,199.58</u>	<u>\$45,500.00</u>	<u>\$53,500.00</u>
<u>MAINTENANCE OF BUILDINGS, ETC.</u>			
301 Buildings & Grounds	\$146.99	\$500.00	\$2,500.00
303 Water Chlorination	\$0.00	\$0.00	\$0.00
304 Sanitary Sewers	\$4,558.37	\$2,000.00	\$35,000.00
305 Sewage Treatment Plant	\$42.79	\$14,000.00	\$5,000.00
307 Water Distribution System	\$49,269.14	\$52,000.00	\$45,000.00
308 Meters & Settings	\$6,789.35	\$15,000.00	\$15,000.00
313 Water Tower & Tanks	\$0.00	\$1,500.00	\$7,000.00
SUBTOTAL	<u>\$60,806.64</u>	<u>\$85,000.00</u>	<u>\$109,500.00</u>
<u>MAINTENANCE OF EQUIPMENT</u>			
401 Office Equipment	\$0.00	\$200.00	\$200.00
402 Machinery	\$7,275.10	\$2,000.00	\$7,500.00
403 Heating & Cooling	\$0.00	\$0.00	\$1,000.00
404 Automotive Equipment	\$5,764.46	\$2,000.00	\$4,000.00
405 Shop Equipment	\$0.00	\$600.00	\$0.00
411 Radio	\$1,292.65	\$2,000.00	\$2,000.00
SUBTOTAL	<u>\$14,332.21</u>	<u>\$6,800.00</u>	<u>\$14,700.00</u>
<u>CONTRACTUAL SERVICES</u>			
501 Communication	\$3,581.19	\$3,900.00	\$3,900.00
502 Rental Fees	\$0.00	\$0.00	\$1,000.00
503 Liability Insurance	\$9,745.96	\$11,600.00	\$12,756.00

504	Rental of Land	\$0.00	\$0.00	\$0.00
505	Advertising	\$298.48	\$1,500.00	\$1,500.00
506	Business & Travel	\$3,850.58	\$4,500.00	\$6,000.00
510	Contractual & Fee Basis Services	\$24,306.32	\$35,000.00	\$30,000.00
511	Utility Services	\$70,013.25	\$65,500.00	\$70,000.00
514	Vending & Concessions	\$0.00	\$0.00	\$0.00
520	Utility User Fee	\$20,596.78	\$17,000.00	\$24,000.00
521	Membership & Subscription	\$2,572.00	\$1,000.00	\$5,000.00
522	Administrative Expense	\$69,000.00	\$63,000.00	\$67,000.00
523	Workers Compensation	\$7,172.23	\$8,100.00	\$8,500.00
524	Unemployment Compensation	\$114.54	\$1,000.00	\$1,000.00
525	Employee Retirement	\$36,463.95	\$31,000.00	\$32,136.00
526	Employee Insurance	\$56,177.11	\$53,000.00	\$55,271.00
527	Payroll Taxes	\$18,022.52	\$15,400.00	\$16,549.00
528	Interest & Penalties	\$0.00	\$0.00	\$0.00
530	Miscellaneous Expense	\$0.00	\$0.00	\$0.00
531	Depreciation Expense	\$0.00	\$0.00	\$0.00
SUBTOTAL		<u>\$321,914.91</u>	<u>\$311,500.00</u>	<u>\$334,612.00</u>
<u>CAPITAL OUTLAY</u>				
601	Buildings	\$0.00	\$0.00	\$0.00
602	Land	\$0.00	\$0.00	\$0.00
610	Office Equipment	\$0.00	\$0.00	\$0.00
611	Machinery & Equipment	\$0.00	\$0.00	\$0.00
612	Other Equipment	\$0.00	\$0.00	\$0.00
613	Motor Vehicles	\$0.00	\$0.00	\$0.00
614	Shop Equipment	\$0.00	\$0.00	\$0.00
617	Water System Improvement	\$11,919.00	\$6,165.00	\$0.00
618	Sewer System Improvement	<u>\$2,770,999.08</u>	<u>\$771,851.00</u>	<u>\$0.00</u>
SUBTOTAL		<u>\$2,782,918.08</u>	<u>\$778,016.00</u>	<u>\$0.00</u>
<u>DEBT SERVICE</u>				
701	Principal- Certificates of Obligation	\$205,000.00	\$210,000.00	\$220,000.00
711	Interest- Certificates of Obligation	\$140,762.50	\$134,538.00	\$127,538.00
SUBTOTAL		\$345,762.50	\$344,538.00	\$347,538.00
TOTAL ALL OBJECT CODES		<u>\$3,815,261.59</u>	<u>\$1,784,859.00</u>	<u>\$1,074,113.00</u>

ANNUAL BUDGET				
SUMMARY				
FUND	FUNCTION	DEPARTMENT/ACCOUNT		ACCOUNT NUMBER
WATER & SEWER	SUPPORT SERVICES	UTILITY BILLING		11-22
OBJECT CODE CLASSIFICATION		ACTUAL 2016-2017	ESTIMATED 2017-2018	PROPOSED 2018-2019
PERSONNEL SERVICES		\$40,159.64	\$36,875.00	\$38,700.00
SUPPLIES AND MATERIALS		\$9,321.40	\$10,000.00	\$10,000.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$0.00	\$0.00	\$0.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$0.00	\$0.00	\$0.00
CONTRACTUAL SERVICES		\$25,231.69	\$11,916.00	\$14,769.00
CAPITAL OUTLAY		\$0.00	\$0.00	\$0.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		\$74,712.73	\$58,791.00	\$63,469.00
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
Utility Clerk	1	1		

UTILITY BILLING
#11-22

		ACTUAL 2016-2017	ESTIMATED 2017-2018	PROPOSED 2018-2019
<u>PERSONNEL SERVICES</u>				
102	Clerical	\$35,347.64	\$36,255.00	\$37,700.00
107	Temporary Employees	\$4,002.00	\$0.00	\$0.00
108	Special Projects	\$500.00	\$500.00	\$500.00
109	Incentive Pay	\$310.00	\$120.00	\$500.00
SUBTOTAL		<u>\$40,159.64</u>	<u>\$36,875.00</u>	<u>\$38,700.00</u>
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$9,321.40	\$10,000.00	\$10,000.00
SUBTOTAL		<u>\$9,321.40</u>	<u>\$10,000.00</u>	<u>\$10,000.00</u>
<u>CONTRACTUAL SERVICES</u>				
503	Liability Insurance	\$342.65	\$500.00	\$500.00
506	Business & Travel	\$4,129.74	\$400.00	\$2,000.00
510	Contractual and Fee Basis Services	\$1,962.80	\$2,500.00	\$2,500.00
512	Data Processing	\$0.00	\$0.00	\$0.00
521	Membership & Subscription	\$437.00	\$0.00	\$300.00
523	Workers Compensation	\$133.67	\$200.00	\$200.00
524	Unemployment Compensation	\$9.94	\$200.00	\$200.00
525	Employee Retirement	\$5,455.12	\$5,200.00	\$6,070.00
526	Employee Insurance	\$9,783.17	\$116.00	\$116.00
527	Payroll Taxes	\$2,977.60	\$2,800.00	\$2,883.00
SUBTOTAL		<u>\$25,231.69</u>	<u>\$11,916.00</u>	<u>\$14,769.00</u>
TOTAL ALL OBJECT CODES		<u>\$74,712.73</u>	<u>\$58,791.00</u>	<u>\$63,469.00</u>

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SANITATION FUND

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ANNUAL BUDGET				
SUMMARY				
FUND SANITATION	FUNCTION PUBLIC WORKS	DEPARTMENT/ACCOUNT TRASH COLLECTION		ACCOUNT NUMBER 12-30
OBJECT CODE CLASSIFICATION		ACTUAL 2016-2017	ESTIMATED 2017-2018	PROPOSED 2018-2019
PERSONNEL SERVICES		\$84,302.29	\$88,525.00	\$89,550.00
SUPPLIES AND MATERIALS		\$35,766.47	\$13,150.00	\$52,400.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$0.00	\$100.00	\$1,000.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$18,350.94	\$4,500.00	\$16,500.00
CONTRACTUAL SERVICES		\$78,046.69	\$85,250.00	\$96,037.00
CAPITAL OUTLAY		\$0.00	\$0.00	\$0.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		<u>\$216,466.39</u>	<u>\$191,525.00</u>	<u>\$255,487.00</u>
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
Trash Truck Driver	2	2		

TRASH COLLECTION
#12-30

	ACTUAL 2016-2017	ESTIMATED 2017-2018	PROPOSED 2018-2019
<u>PERSONNEL SERVICES</u>			
103 Operations & Maintenance	\$80,799.44	\$85,000.00	\$85,700.00
105 Overtime	\$2,382.85	\$2,400.00	\$2,600.00
108 Special Projects	\$1,000.00	\$1,000.00	\$1,000.00
109 Incentive Pay	\$120.00	\$125.00	\$250.00
SUBTOTAL	<u>\$84,302.29</u>	<u>\$88,525.00</u>	<u>\$89,550.00</u>
<u>SUPPLIES AND MATERIALS</u>			
201 Office Supplies	\$0.00	\$50.00	\$100.00
204 Uniforms	\$1,337.14	\$1,100.00	\$2,000.00
205 Tires & Tubes	\$4,837.09	\$3,000.00	\$6,000.00
206 Motor Vehicle Supplies	\$9,211.66	\$8,000.00	\$14,000.00
207 Minor Tools & Apparatus	\$20,340.01	\$1,000.00	\$30,000.00
208 Janitorial Supplies	\$0.00	\$0.00	\$100.00
209 Chemical & Mechanical Supplies	\$40.57	\$0.00	\$100.00
215 Other Supplies	\$0.00	\$0.00	\$100.00
SUBTOTAL	<u>\$35,766.47</u>	<u>\$13,150.00</u>	<u>\$52,400.00</u>
<u>MAINTENANCE OF BUILDINGS, ETC.</u>			
301 Buildings & Grounds	\$0.00	\$100.00	\$1,000.00
SUBTOTAL	<u>\$0.00</u>	<u>\$100.00</u>	<u>\$1,000.00</u>
<u>MAINTENANCE OF EQUIPMENT</u>			
402 Machinery	\$36.64	\$1,000.00	\$1,000.00
404 Automotive Equipment	\$17,927.18	\$3,000.00	\$15,000.00
411 Radio	\$387.12	\$500.00	\$500.00
SUBTOTAL	<u>\$18,350.94</u>	<u>\$4,500.00</u>	<u>\$16,500.00</u>
<u>CONTRACTUAL SERVICES</u>			
501 Communication	\$0.00	\$0.00	\$400.00
503 Liability Insurance	\$4,118.92	\$5,000.00	\$5,600.00
504 Rental of Land	\$0.00	\$0.00	\$0.00
505 Advertising	\$268.95	\$0.00	\$400.00
506 Business & Travel	\$20.48	\$0.00	\$250.00
510 Contractual & Fee Basis Services	\$185.00	\$300.00	\$5,000.00
511 Utility Services	\$693.64	\$1,500.00	\$1,500.00
520 Utility User Fee	\$10,923.49	\$10,400.00	\$10,400.00
521 Membership & Subscription	\$748.00	\$0.00	\$1,100.00
522 Administrative Expense	\$12,849.96	\$12,850.00	\$12,850.00
523 Workers Compensation	\$3,251.92	\$3,800.00	\$4,000.00
524 Unemployment Compensation	\$17.99	\$500.00	\$500.00
525 Employee Retirement	\$12,718.91	\$13,500.00	\$14,950.00
526 Employee Insurance	\$26,050.80	\$30,500.00	\$32,287.00
527 Payroll Taxes	\$6,198.63	\$6,900.00	\$6,900.00
528 Interest & Penalties	\$0.00	\$0.00	\$0.00
530 Miscellaneous Expense	\$0.00	\$0.00	\$0.00
531 Depreciation Expense	\$0.00	\$0.00	\$0.00
SUBTOTAL	<u>\$78,046.69</u>	<u>\$85,250.00</u>	<u>\$96,037.00</u>
<u>CAPITAL OUTLAY</u>			
613 Motor Vehicles	\$0.00	\$0.00	\$0.00
615 Refuse Collection Equipment	\$0.00	\$0.00	\$0.00
SUBTOTAL	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>DEBT SERVICE</u>			
715 Installment Payments	\$0.00	\$0.00	\$0.00
SUBTOTAL	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ALL OBJECT CODES	<u>\$216,466.39</u>	<u>\$191,525.00</u>	<u>\$255,487.00</u>

ANNUAL BUDGET				
SUMMARY				
FUND SANITATION	FUNCTION PUBLIC WORKS	DEPARTMENT/ACCOUNT TRANSFER STATION		ACCOUNT NUMBER 12-32
OBJECT CODE CLASSIFICATION		ACTUAL 2016-2017	ESTIMATED 2017-2018	PROPOSED 2018-2019
PERSONNEL SERVICES		\$131,460.85	\$133,086.00	\$140,787.00
SUPPLIES AND MATERIALS		\$17,795.73	\$22,800.00	\$36,500.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$407.90	\$100.00	\$1,000.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$18,793.47	\$5,900.00	\$10,800.00
CONTRACTUAL SERVICES		\$95,120.35	\$103,025.00	\$138,038.00
CAPITAL OUTLAY		\$0.00	\$0.00	\$4,000.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		\$263,578.30	\$264,911.00	\$331,125.00
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
Sanitation Superintendent	1	1		
Service Worker	2	2		

TRANSFER STATION
#12-32

	ACTUAL 2016-2017	ESTIMATED 2017-2018	PROPOSED 2018-2019
<u>PERSONNEL SERVICES</u>			
103 Operations & Maintenance	\$126,958.12	\$128,886.00	\$136,387.00
105 Overtime	\$1,846.73	\$1,500.00	\$1,900.00
106 Part Time	\$196.00	\$0.00	\$0.00
108 Special Projects	\$1,500.00	\$1,500.00	\$1,500.00
109 Incentive Pay	\$960.00	\$1,200.00	\$1,000.00
SUBTOTAL	<u>\$131,460.85</u>	<u>\$133,086.00</u>	<u>\$140,787.00</u>
<u>SUPPLIES AND MATERIALS</u>			
201 Office Supplies	\$868.27	\$5,000.00	\$3,000.00
203 Furniture/Fixtures	\$0.00	\$0.00	\$0.00
204 Uniforms & Clothing	\$780.84	\$800.00	\$1,200.00
205 Tires & Tubes	\$1,536.68	\$1,200.00	\$12,000.00
206 Motor Vehicle Supplies	\$11,045.96	\$14,000.00	\$14,000.00
207 Minor Tools & Apparatus	\$2,653.03	\$1,000.00	\$5,000.00
208 Janitorial Supplies	\$891.10	\$800.00	\$800.00
209 Chemical & Mechanical Supplies	\$19.85	\$0.00	\$500.00
SUBTOTAL	<u>\$17,795.73</u>	<u>\$22,800.00</u>	<u>\$36,500.00</u>
<u>MAINTENANCE OF BUILDINGS, ETC.</u>			
301 Buildings & Grounds	\$407.90	\$100.00	\$1,000.00
SUBTOTAL	<u>\$407.90</u>	<u>\$100.00</u>	<u>\$1,000.00</u>
<u>MAINTENANCE OF EQUIPMENT</u>			
402 Machinery	\$13,491.68	\$1,500.00	\$6,750.00
403 Heating and Cooling Equipment	\$374.37	\$100.00	\$500.00
404 Automotive Equipment	\$4,486.89	\$4,000.00	\$2,500.00
405 Shop Equipment	\$0.00	\$0.00	\$0.00
411 Radio	\$440.53	\$300.00	\$1,050.00
SUBTOTAL	<u>\$18,793.47</u>	<u>\$5,900.00</u>	<u>\$10,800.00</u>
<u>CONTRACTUAL SERVICES</u>			
501 Communication	\$2,502.35	\$2,800.00	\$4,200.00
502 Rental of Equipment	\$0.00	\$0.00	\$0.00
503 Liability Insurance	\$2,744.77	\$3,650.00	\$4,000.00
505 Advertising	\$0.00	\$0.00	\$400.00
506 Business & Travel	\$1,390.33	\$0.00	\$3,000.00
510 Contractual & Fee Basis Services	\$1,440.50	\$7,000.00	\$27,500.00
511 Utility Services	\$5,344.60	\$4,000.00	\$7,000.00
521 Membership & Subscription	\$770.00	\$0.00	\$1,300.00
522 Administrative Expense	\$14,499.96	\$14,500.00	\$14,500.00
523 Workers Compensation	\$3,251.92	\$3,700.00	\$3,700.00
524 Unemployment Compensation	\$252.94	\$625.00	\$1,000.00
525 Employee Retirement	\$19,858.60	\$20,500.00	\$21,960.00
526 Employee Insurance	\$33,242.15	\$35,750.00	\$39,128.00
527 Payroll Taxes	\$9,822.23	\$10,500.00	\$10,350.00
531 Depreciation Expense	\$0.00	\$0.00	\$0.00
SUBTOTAL	<u>\$95,120.35</u>	<u>\$103,025.00</u>	<u>\$138,038.00</u>
<u>CAPITAL OUTLAY</u>			
611 Machinery and Equipment	\$0.00	\$0.00	\$4,000.00
612 Other Equipment	\$0.00	\$0.00	\$0.00
613 Motor Vehicles	\$0.00	\$0.00	\$0.00
SUBTOTAL	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$4,000.00</u>
TOTAL ALL OBJECT CODES	<u>\$263,578.30</u>	<u>\$264,911.00</u>	<u>\$331,125.00</u>

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GOLF COURSE FUND

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ANNUAL BUDGET				
SUMMARY				
FUND GOLF COURSE	FUNCTION PUBLIC SERVICE	DEPARTMENT/ACCOUNT GOLF COURSE		ACCOUNT NUMBER 14-40
OBJECT CODE CLASSIFICATION		ACTUAL 2016-2017	ESTIMATED 2017-2018	PROPOSED 2018-2019
PERSONNEL SERVICES		\$37,492.04	\$43,340.00	\$45,037.00
SUPPLIES AND MATERIALS		\$21,501.22	\$24,920.00	\$28,450.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$12,619.17	\$11,250.00	\$11,000.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$6,177.95	\$2,575.00	\$6,050.00
CONTRACTUAL SERVICES		\$91,191.98	\$88,810.00	\$100,937.00
CAPITAL OUTLAY		\$25,117.49	\$69,444.00	\$40,000.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		\$194,099.85	\$240,339.00	\$231,474.00
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
Superintendent	1	1		

GOLF COURSE
#14-40

		ACTUAL 2016-2017	ESTIMATED 2017-2018	PROPOSED 2018-2019
<u>PERSONNEL SERVICES</u>				
103	Operations & Maintenance	\$36,992.04	\$42,840.00	\$44,537.00
108	Special Projects	\$500.00	\$500.00	\$500.00
SUBTOTAL		\$37,492.04	\$43,340.00	\$45,037.00
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$1,833.41	\$1,800.00	\$1,500.00
202	Purchases of Ice	\$0.00	\$0.00	\$0.00
204	Uniforms and Clothing	\$0.00	\$0.00	\$0.00
205	Tires & Tubes	\$103.95	\$20.00	\$400.00
206	Motor Vehicle Supplies	\$3,640.82	\$3,000.00	\$4,800.00
207	Minor Tools & Apparatus	\$1,976.05	\$1,000.00	\$2,000.00
208	Janitorial Supplies	\$514.55	\$100.00	\$750.00
209	Chemical & Mechanical Supplies	\$13,432.44	\$19,000.00	\$19,000.00
210	Botanical & Agricultural	\$0.00	\$0.00	\$0.00
215	Other Supplies	\$0.00	\$0.00	\$0.00
SUBTOTAL		\$21,501.22	\$24,920.00	\$28,450.00
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$1,016.70	\$750.00	\$2,000.00
307	Water Distribution System	\$8,852.47	\$8,000.00	\$4,000.00
309	Golf Course Maintenance	\$2,750.00	\$2,500.00	\$5,000.00
SUBTOTAL		\$12,619.17	\$11,250.00	\$11,000.00
<u>MAINTENANCE OF EQUIPMENT</u>				
402	Machinery	\$5,990.23	\$2,500.00	\$4,000.00
403	Heating & Cooling Equipment	\$167.25	\$0.00	\$500.00
404	Automotive Equipment	\$7.50	\$50.00	\$1,000.00
405	Shop Equipment	\$12.97	\$0.00	\$150.00
406	Minor Tools & Equip	\$0.00	\$25.00	\$400.00
SUBTOTAL		\$6,177.95	\$2,575.00	\$6,050.00
<u>CONTRACTUAL SERVICES</u>				
501	Communication	\$1,823.42	\$1,800.00	\$1,600.00
502	Rental of Equipment	\$0.00	\$600.00	\$1,000.00
503	Liability Insurance	\$685.33	\$800.00	\$800.00
504	Rental of Land	\$0.00	\$0.00	\$0.00
505	Advertising	\$565.01	\$600.00	\$1,000.00
510	Contractual & Fee Basis Services	\$43,237.40	\$30,000.00	\$37,500.00
511	Utility Services	\$26,704.96	\$27,000.00	\$30,000.00
521	Membership & Subscription	\$1,508.50	\$1,500.00	\$1,500.00
522	Administrative Expense	\$0.00	\$0.00	\$0.00
523	Workers Compensation	\$429.32	\$500.00	\$500.00
524	Unemployment Compensation	\$138.20	\$250.00	\$250.00
525	Employee Retirement	\$5,656.85	\$6,340.00	\$7,170.00
526	Employee Insurance	\$7,617.03	\$16,200.00	\$16,144.00
527	Payroll Taxes	\$2,825.96	\$3,220.00	\$3,473.00
528	Interest & Penalties	\$0.00	\$0.00	\$0.00
531	Depreciation Expense	\$0.00	\$0.00	\$0.00
SUBTOTAL		\$91,191.98	\$88,810.00	\$100,937.00
<u>CAPITAL OUTLAY</u>				
601	Buildings	\$0.00	\$0.00	\$0.00
610	Office Equipment	\$0.00	\$0.00	\$0.00
611	Machinery & Equipment	\$17,279.04	\$21,000.00	\$19,000.00
612	Other Equipment	\$0.00	\$16,000.00	\$16,000.00
613	Vehicles & Supplies	\$0.00	\$0.00	\$0.00
617	Water System Improvements	\$7,838.45	\$32,444.00	\$5,000.00
620	Other Improvements	\$0.00	\$0.00	\$0.00
SUBTOTAL		\$25,117.49	\$69,444.00	\$40,000.00
TOTAL ALL OBJECT CODES		\$194,099.85	\$240,339.00	\$231,474.00

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SPECIAL REVENUE FUND

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ANNUAL BUDGET				
SUMMARY				
FUND SPECIAL REVENUE	FUNCTION HOTEL OCC. TAX	DEPARTMENT/ACCOUNT HOTEL OCCUPANCY TAX		ACCOUNT NUMBER 18-42
OBJECT CODE CLASSIFICATION		ACTUAL 2016-2017	ESTIMATED 2017-2018	PROPOSED 2018-2019
PERSONNEL SERVICES		\$0.00	\$0.00	\$0.00
SUPPLIES AND MATERIALS		\$0.00	\$0.00	\$0.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$194.00	\$0.00	\$1,000.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$0.00	\$0.00	\$0.00
CONTRACTUAL SERVICES		\$378,494.07	\$135,369.00	\$135,369.00
CAPITAL OUTLAY		\$0.00	\$0.00	\$0.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		<u>\$378,688.07</u>	<u>\$135,369.00</u>	<u>\$136,369.00</u>
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
No Personnel in this Department				

HOTEL OCCUPANCY TAX
#18-42

	<u>ACTUAL</u> <u>2016-2017</u>	<u>ESTIMATED</u> <u>2017-2018</u>	<u>PROPOSED</u> <u>2018- 2019</u>
<u>SUPPLIES AND MATERIALS</u>			
SUBTOTAL	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>MAINTENANCE OF BUILDINGS, ETC.</u>			
301 Buildings & Grounds	<u>\$194.00</u>	<u>\$0.00</u>	<u>\$1,000.00</u>
SUBTOTAL	<u>\$194.00</u>	<u>\$0.00</u>	<u>\$1,000.00</u>
<u>CONTRACTUAL SERVICES</u>			
510 Contractual & Fee Basis Services	<u>\$378,494.07</u>	<u>\$135,369.00</u>	<u>\$135,369.00</u>
SUBTOTAL	<u>\$378,494.07</u>	<u>\$135,369.00</u>	<u>\$135,369.00</u>
<u>CAPITAL OUTLAY</u>			
612 Other Equipment	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
SUBTOTAL	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ALL OBJECT CODES	<u>\$378,688.07</u>	<u>\$135,369.00</u>	<u>\$136,369.00</u>

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CHART OF ACCOUNTS

FUND CLASSIFICATION

<u>FUND NUMBERS</u>	<u>NAME/DESCRIPTION</u>
10	GENERAL
11	WATER AND SEWER FUND
12	SANITATION FUND
14	GOLF COURSE
15	FIXED ASSETS
18	SPECIAL REVENUE FUND/HOTEL OCCPANCY TAX
19	SPECIAL REVENUE FUND/COMMUNITY DEVELOPMENT
50	DEBT SERVICE (SINKING FUND)
51	GENERAL LONG-TERM DEBT
65	AGENCY FUND
99	POOLED CASH

DEPARTMENT/ACCOUNT CLASSIFICATION

BY FUND

GENERAL FUND

<u>DEPARTMENT/ACCOUNT NUMBER</u>	<u>NAME/DESCRIPTION</u>
01	City Council
02	Administration (City Manager, City Secretary, Office Clerk)
03	Legal (City Attorney, Municipal Court)
04	Tax Office (Tax Assessor, Tax Collector, Joint Appraisal District, Board of Equalization)
07	Elections
08	Community Service (Library, Fireworks, Christmas decorations)
10	Code Enforcement
12	Fire Department
13	Street Department
14	Public Works
15	Swimming Pool
17	Support Services
19	Maintenance Shop

WATER AND SEWER FUND

21	Water/Sewer Department
22	Utility Billing Department (Utility Clerk)

SATITATION FUND

DEPT/ACCT. NUMBER

NAME/DESCRIPTION

30

Trash Collection Department

32

Transfer Station

GOLF COURSE

40

Golf Course Department

SPECIAL REVENUE FUND/HOTEL OCCUPANCY TAX

42

Hotel Occupancy Tax

SPECIAL REVENBUE FUND/COMMUNITY DEVELOPMENT

43

Community Development

FIXED ASSETS

55

Fixed Assets

DEBT SERVICE

70

Debt Service (sinking fund)

GENERAL LONG-TERM DEBT

75

General Long-Term Debt

AGENCY FUND

90

Agency

OBJECT CODE CLASSIFICATION AND EXPLANATION

100-199

PERSONNEL SERVICES

Compensation to City employees in the form of salaries and wages

200-299

SUPPLIES AND MATERIALS

Includes expendable materials and operating supplies necessary to operate a department. Supplies/materials are likely to be susceptible to loss, theft, or rapid depreciation. These items of small value should cost less than \$2,500 and are not capitalized.

300-399

MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS

Includes all material and contract expenditures covering repair and maintenance

400-499

MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION

Includes all permanently installed equipment

500-599

CONTRACTUAL SERVICES

Includes all services performed by another agency or by private business and such expenses that are legally or morally obligatory upon the City as a public corporation

600-699

CAPITAL OUTLAY

Capital Outlay includes the purchase of all real property such as land, buildings, equipment, vehicles, other improvements and the purchase of items of personal property, which meet the following requirements:

1. Must have estimated life of more than 3 years
2. Must be capable of being permanently identified as an individual unit of property
3. Must belong to one of the general classes of property which are commonly considered as fixed assets accordance with generally accepted accounting practice. Fixed assets are defined as the items of more or less an enterprise. As a general rule, an item which meets the first two requirements, and has a unit cost of \$2,500 or more, should be classified as Capital Outlay, while items costing less than \$2,500 should be classified under Supplies and Materials

700-799

DEBT SERVICE

Includes principal, interest and handling charges on bonded debt

100-109

PERSONNEL SERVICES

101 Administration

Supervision and direction

102 Clerical

Clerical services or services of that nature

103 Operations and Maintenance

Services of other full-time personnel including Public Works, Support Services, Water/Wastewater and Sanitation

105 Over-time

106 Part-time

Services of other employees working under 32 hours per week

107 Temporary

Seasonal employees who work less than 12 month assignment, whether full-time or part-time, such as employees working the summer months only

108 Special Projects

Special projects which are in addition to the regular functions of the department

109 Incentive Pay

Employees will receive additional pay for various certifications. Rules are established by the City Manager.

200-209

SUPPLIES AND MATERIALS

201 Office Supplies

Includes supplies for operation of an office (paper, postage, etc.)

203 Furniture and Fixtures (3 years or less lifetime)

204 Uniforms and Clothing

Includes all purchased or rented clothing

205 Tires and Tubes

Includes all tires and tubes and the maintenance of tires and tubes for vehicles, equipment, and trailers

206 Motor Vehicles Supplies

Includes gasoline, oil, antifreeze, etc.

207 Minor Tools and Apparatus

Includes articles normally of small unit value costing less than \$2,500 which is subject to loss or rapid deterioration. These items are not capitalized.

208 Janitorial Supplies

Includes all cleaning supplies

209 Chemical and Mechanical Supplies

Includes chemical, mechanical, paint, medical supplies and dog drugs

210 Botanical and Agricultural Supplies

Includes trees, plants, weed spray, fertilizer, etc.

215 Other Supplies

300-399

MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS

301 Building and Grounds

Includes all material and services required in the maintenance of buildings and structures including walks, drives and fences (*Except paint, this should be charged in object code 209*)

302 Bridges

303 Water Chlorination Facilities

304 Sanitary Sewers

Includes sewer mains, lines, lift stations, etc.

305 Sewage Treatment Plant

306 Storm Sewers

307 Water Distribution System

Includes maintenance of water distribution systems such as water mains, booster pumps, gate valves, repair saddles, water well pumping equipment, fire hydrants, sprinkler systems at the Golf Course and Parks, etc.

308 Meters and Settings

Includes all material and services in the maintenance and repair of water meters and settings

309 Golf Course Maintenance

Includes maintenance and supplies for actual course grounds

313 Water Tower and Tanks

Includes all materials and services required in the maintenance of water towers, ground storage tanks, and related apparatus such as valves, fittings, piping, painting, etc.

314 Streets and Alleys

Includes all materials and services required in the maintenance of streets, alleys, sidewalks, and lights.

400-499

MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION

401 Office Equipment

Includes all materials and services required in the maintenance of office equipment

402 Machinery

Includes all materials and services required in the maintenance of crawler tractors, maintainers, portable welders, sewer machines, street sweepers, high lifts, fire pumps, trailers and other heavy equipment

403 Heating and Cooling Equipment

Includes all materials and services required in the maintenance of heating and cooling equipment

404 Automotive Equipment

Includes all materials and services required in the maintenance of trucks, pickups, etc.

405 Shop Equipment

Includes all materials and services required in the maintenance of all battery chargers, air compressors, welders, cutters, drills, generators, jacks, etc.
(Does not include hand tools)

406 Minor Tools and Equipment

Includes all materials and services required in the maintenance of articles normally of small unit value costing less than \$2,500, which is subject to loss or rapid deteriorations

407 Mowing Equipment

Includes all materials and services required in the maintenance of mowing equipment

410 Signal and Sign System

Includes all material and services required in the maintenance of traffic lights, school zone lights, stop signs, yield signs and other traffic control devices

411 Radio

Includes all material and services required in the maintenance of two-way radio equipment including the installation and removal of radios, consoles, etc.

422 Playground Equipment

Includes all materials and services required in the maintenance of playground and recreational equipment (*Except paint, this should be charged in object code 209*)

425 Swimming Pool Equipment

Includes all material and services required in the maintenance of swimming pool equipment such as filters, heaters, pumps, etc.

(Does not include expenditures for maintenance of building or swimming pool structures, which should be charged to object code 301) (Does not include expenditures for maintenance of pool chlorination equipment, which should be charged to object code 303)

426 Other

500-599

CONTRACTUAL SERVICES

501 Communications

Includes fees for telephone, fax and internet services

502 Rental of Equipment

Includes fees for use of non-owned equipment

503 Liability Insurance

Includes fees for General Comprehensive Liability, Automobile Liability, Bodily Injury and Property Damage, Fire and Public Official's Liability

504 Rental of Land

505 Advertising

Includes fees for advertising such as publications of public notices, ordinance, bid invitations, etc.

506 Business and Travel

Includes fees for transportation, lodging and other approved expenses incurred in the performance of official business. Mileage will be calculated at the current standard mileage rate used by the IRS.

508 Car Allowance

509 Custody Support Services

Includes fees for food and support of animals in the custody of the City

510 Contractual and Fee Basis Services

Includes fees for contractual or special professional services provided for the City by another agency or individual such as consultants, legal services, auditors, architects,

engineers, tax appraisers, election workers and other services

511 Utility Services

Includes fees for water, electricity, gas and other utility services

512 Data Processing

Includes fees for computer maintenance

513 Library

514 Vending and Concessions

515 Municipal Court Fees

516 Sales Taxes and Retained Tax EDC

517 Other Expense – TRRA

520 Utility User Fee

521 Memberships and Subscriptions

Includes fees for annual dues, memberships, subscriptions, publications, etc.

522 Administrative Expenses

523 Workers Compensation

524 Unemployment Compensation

525 Employee Retirement

526 Employee Insurance

Includes fees for life and health insurance

527 Payroll Taxes

528 Interest and Penalties

529 Sales Tax

530 Miscellaneous Expense

531 Depreciation Expense

532 Operating Transfers Out

533 Residual Equity Transfers

CAPITAL OUTLAY- OVER \$2,500**601 Buildings**

Includes the cost of all buildings and structures such as well houses, pump houses, park buildings, fire stations, refuse disposal, etc.

602 Land

Includes the cost of acquiring land such as purchase price, commission, abstracts, court costs, filing fees, appraisal fees, attorney fees, etc.

603 Betterments to Land

Includes land improvements costs such as drainage, engineering, inspections, sodding, grading, etc.

610 Office Equipment

Includes the cost of all additions to office equipment

611 Machinery and Equipment

Includes the cost of heavy equipment such as tractors, ditchers, dozers, power mowers, sweepers, etc.

612 Other Equipment

Includes the cost of other capital outlay such as heat and air conditioning units, fire hoses, recreational equipment, leak detectors, etc.

613 Motor Vehicles

Includes the cost of trucks, pick-ups, trailers and attachments such as power take-off, winches, sirens, beacons, lights, etc.

614 Shop Equipment

Includes the cost of battery chargers, jack hammers, compressors, portable welders, cutters, generators, and other auto and electrical shop equipment

615 Refuse Collection Equipment

Includes the cost of freight and related expenses of trash dumpsters and packer type bodies for trash collection

616 Street Improvements

Includes street paving, curbs and gutters, culverts, storm drains, etc.

617 Water System Improvements

Includes water mains, meters and settings, fire hydrants, storage tanks, water towers, water wells, pumping units, etc.

618 Sewer System Improvements

Includes sewer lines, sewer lift stations, sewer mains, storm sewers and sewage treatment installation

619 Traffic Engineering Improvements

Includes expenditures relating to design, location and installation of traffic control devices such as traffic signals, street and traffic signs, etc.

620 Other Improvements

Includes fences, sprinkler/irrigation systems, tennis courts, parking lot paving, firing range, etc.

621 Pro-Rate Water and Sewer Improvements

Includes construction of water and sewer extensions to areas not previously served by the City. This applies only funds expended from the Special Construction Fund. This fund controls funds deposited by citizens for construction of lines under City supervision.

700-799

DEBT SERVICE

701 Principal- Certificates of Obligation

702 Principal- Revenue Bonds

711 Interest- Certificates of Obligation

712 Interest- Revenue Bonds

715 Installment Payments

Includes lease-purchase agreements and all types of installment payments

NOTE: CLASSIFICATION OF EXPENDITURES BY PROGRAM OR PROJECT

An account number will be assigned to program or a project and all expenditures related to that project will be charged to this account number. Expenditures charged to programs or projects will apply to special fund and projects only and will apply to City Department budgets.

ACCOUNT CODES

100-199

TAXES

110	Current Property Taxes
120	Delinquent Property Taxes
130	Penalties and Interest
140	Gross Receipts Tax

	150	Sales Tax Collections
	160	Liquor Tax
	170	Hotel Occupancy Tax
	190	Other Taxes
200-299	<u>LICENSE AND PERMITS</u>	
	210	Licenses and Permits
300-399	<u>FINES AND FORFEITURES</u>	
	320	Dog Tags and Animal Fines
	330	Municipal Court Fines and Fees
400-499	<u>INTEREST AND RENT</u>	
	410	Interest Income
	420	Leases and Rentals
500-599	<u>INTERGOVERNMENTAL REVENUE</u>	
	510	Intergovernmental Revenue
600-699	<u>REVENUE SHARING FUNDS</u>	
	610	Revenue Sharing Funds
700-799	<u>CHARGES FOR CURRENT SERVICE</u>	
	710	Inspection Fees
	720	Swimming Pool Charges
	730	Vending and Concessions
	740	Water Sales
	745	Utility Late Penalties
	750	Sewer Charges
	760	Taps and Connect Fees

761	Deposits Billed
770	Trash Fees
775	Transfer Station Pull-Off Fees
780	Landfill Fees
790	Golf Course Fees
791	Golf Course Cart Rentals
795	Golf Course Dues
796	Contributions
798	Sunset Park Donations
800-899	<u>OTHER REVENUE</u>
805	Lease/Purchase Proceeds
810	Sales of Machinery and Equipment
820	Sale of Land
830	Oil and Gas Production
840	Transfer from General Fund
845	Operation Transfers In
850	Miscellaneous Revenue
851	Other Revenue – TRRA
855	Residual Equity Transfers
860	Bond Proceeds
865	Community Development Block Grant Proceeds

ACCOUNT CLASSIFICATION

ASSETS

<u>Account Numbers</u>	<u>Name</u>
1000	Claim on Cash
1010	Cash on Hand
1012	Cash in the Bank
1016	Cash- Repair and Demo
1017	Cash- Grant
1019	Cash- Interest and Sinking
1020	Cash in the Bank- Special Park Fund
1022	Restricted Certificates of Deposit
1030	Certificates of Deposit
1035	Tex Star Investments
1039	A/R TRRA
1040	Accounts Receivable
1041	A/R Street Cuts
1042	A/R Animal Control
1043	A/R Scale Tickets/Pull-Offs
1044	A/R Transfer Station
1045	A/R - Sales
1046	A/R- Sales Delinquent
1047	Sales Tax Receivable
1048	A/R Office Supplies
1049	A/R Sewer Sales
1050	Accounts Receivable- Other
1051	A/R Remediation Well
1052	Due from Other Governments
1053	A/R Hemphill Co.
1055	Accounts Receivable- Travel Advances
1056	Notes Receivable- Short Term
1057	Delinquent Taxes Receivable
1058	Allowance or Un-collectables
1060	Accrued Interest Receivable
1061	Deferred Interest
1065	Prepaid Insurance
1070	Prepaid Interest
1080	Deposit on Purchase
1090	Amount Provided for Bond Payment
1100	Inventory
1101	Land
1102	Water and Sewer Improvements
1103	Buildings and Structures
1104	Motor Vehicles
1105	Furniture and Office Equipment
1106	Machinery and Equipment
1107	Wells and Storage

1108	Distribution Piping
1109	Sewer System
1199	Accumulated Depreciation
1200	Notes Receivable- Long Term
1670	Due from Other Funds

LIABILITES

2600	Utility Deposit
2602	Bad Debt
2609	Difference in Assumption
2610	Accounts Payable- Trade
2611	Accounts Payable- Other
2612	Sales Taxes Payable
2613	Sales Taxes Payable- EDC
2614	AFLAC Insurance Payable
2615	Federal W/H Tax Payable
2616	Social Security Payable
2617	Group Health Payable
2618	Child Support Payable
2619	AirMedCare Payable
2620	Retirement Payable
2621	Accrued Salaries
2622	Wages Payable
2623	Deferred Compensation
2625	Federal Payroll Deduction
2626	Bankruptcy Payable
2627	TMRS Payable
2630	Accrued Interest Payable
2631	AP TRRA
2632	AP Cities
2641	Revenue Bonds Payable- Current
2650	Note Payable
2655	Note Payable- Other
2660	Bonds Payable
2662	Reserve Payable
2663	Interest and Sinking Payable
2665	Deferred Income
2670	Due to Other Funds
2699	AP Pending (Due to Pool)
2700	A/R Liability Street
2701	A/R Liability Animal Control
2702	A/R Liability Scale Tickets/Pull-Offs
2703	A/R Liability Transfer Station
2704	A/R Liability Office Supplies

EQUITY

3801	Reserves for Pre-Paid's and Inventory
3900	Fund Balance
3905	Fund Balance Reserved
3910	Capital Contributions
3920	Residual Equity Transfers In
3925	Residual Equity Transfers Out