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BUDGET

**ANNUAL BUDGET
OF THE
CITY OF CANADIAN, TEXAS
FOR THE
FISCAL YEAR BEGINNING OCTOBER 1, 2017**

CITY COUNCIL

Rob Talley - Mayor

Jonathan Frederick - Mayor Pro Tem

Blake Beedy - Council Member

Bob Gober - 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 11, 2017

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CITY OF CANADIAN

6 Main Street
Canadian, Texas 79014

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October 1, 2017

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 2017 - 2018 Fiscal Year Budget for the City of Canadian as approved by the Canadian City Council on September 11, 2017. The budget beginning October 1, 2017, and ending September 30, 2018, provides for total revenues of \$ 4,158,718 and total expenditures of \$4,038,686. The 2017 certified net taxable value of property in the City of Canadian is \$138,429,550.00. The *ad valorem* tax rate as established by the Council for FY 2017-2018 is \$0.653005 per \$100 of assessed valuation. Sales Tax revenue is predicted to remain relatively similar to the preceding fiscal year.

Major projects undertaken by the City of Canadian during FY 2016-2017 included reconstruction of the wastewater treatment plant project, and the Comprehensive Planning project. The focus of the FY 2017-2018 budget year will be infrastructure maintenance and long - term infrastructure replacement planning. Minor capital expenditures have been allotted for equipment and maintenance upgrades for Fire, Transfer Station, and Golf Departments. The budget also includes a 1.50 percent (2%) cost-of-living increase for all full-time employees.

Although trash collection rates were increased at the beginning of this fiscal year, further rate analysis should continue in an effort to curtail the deficit in the Sanitation Fund. The earlier - mentioned water rate study should determine an appropriate rate to finance long - term infrastructure replacement projects.

As presented, the FY 2017-2018 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 2017-2018 budget, and we are looking forward to the challenges that will present themselves throughout the upcoming year. It is our policy to provide a level of service that exceeds the expectations of the citizens whom we serve.

Respectfully Submitted,

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Jarosek, City Manager

ORIDJINANCJE NO. 689

AN ORDINANCE ADOPTING AND APPROVING A BUDGET FOR THE CITY OF CANADIAN, TEXAS FOR THE FISCAL YEAR OCTOBER 1, 2017 THROUGH SEPTEMBER 30, 2018.

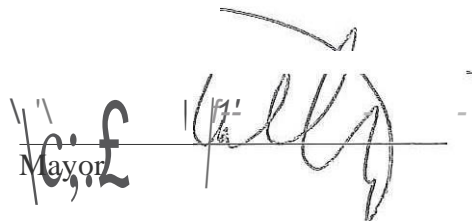
WHEREAS, heretofore, a budget for the Fiscal Year October 1, 2017, through September 30, 2018, has been prepared by the City staff for the City of Canadian, Texas, and;

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, 2017 and ending September 30, 2018.

PASSED AND APPROVED THIS, THE 11TH DAY OF SEPTEMBER, 2017.


Mayor

ATTEST:


City Secretary

ORDINANCE No. 690

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 \$0.653005 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 - \$0.588622

For Interest and Sinking - \$0.064383

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$ 100,000 HOME BY APPROXIMATELY \$ 24.168.

SECTION II

That a discount of three percent (3%) be allowed on the above levied taxes that are paid during the month of October, 2017, that there be a discount of two percent (2%) allowed on the above levied taxes that are paid in the month of November, 2017, and that there be a discount of one percent (1%) allowed on the above levied taxes that are paid in the month of December, 2017.

SECTION III

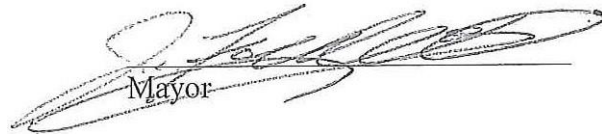
That all ad valorem taxes shall be paid before February 1, 2018, and taxes not paid before that date shall be delinquent and *all* persons or property owners failing to pay taxes owed before the delinquent date shall be charged interest at a rate of one percent (1%) for each month or portion of a month 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, 2018. However, a tax delinquent on July 1, 2018, 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 21st DAY OF SEPTEMBER, 2017.



Mayor

ATTEST:

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City Secretary

City Secretary

STATISTICAL SUMMARIES

ANNUAL BUDGET
2017-2018
CONSOLIDATED SUMMARY OF
REVENUES AND EXPENDITURES

	ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
Revenues			
General Fund	\$1,862,990.00	\$1,630,397.00	\$1,660,873.00
Debt Service	\$86,332.00	\$92,265.00	\$89,125.00
Water & Sewer Fund	\$2,793,359.00	\$3,647,472.00	\$1,323,700.00
Sanitation Fund	\$701,244.00	\$571,589.00	\$555,000.00
Golf Fund	\$164,810.00	\$177,224.00	\$199,020.00
Special Revenue Fund - Hotel Motel Tax	\$311,992.00	\$327,368.00	\$331,000.00
Special Revenue Fund - Community Development	\$250,920.00	\$166,667.00	\$0.00
	<u>\$6,171,647.00</u>	<u>\$6,612,982.00</u>	<u>\$4,158,718.00</u>
Reserves Utilized			
Water & Sewer Fund		\$1,120,313.00	
		<u>\$1,120,313.00</u>	
Expenditures			
General Fund	\$1,893,587.00	\$1,595,360.00	\$1,652,084.00
Water & Sewer Fund	\$2,561,828.00	\$4,849,013.00	\$1,158,399.00
Sanitation Fund	\$764,210.00	\$617,040.00	\$587,228.00
Golf Fund	\$163,050.00	\$196,910.00	\$220,850.00
Special Revenue Fund - Hotel Motel Tax	\$357,198.00	\$327,368.00	\$331,000.00
Special Revenue Fund - Community Development	\$268,600.00	\$166,667.00	\$0.00
Debt Service CO - 2008 Series	\$89,969.00	\$92,100.00	\$89,125.00
	<u>\$6,098,442.00</u>	<u>\$7,844,458.00</u>	<u>\$4,038,686.00</u>
ENDING BALANCE OF ALL FUNDS	\$73,205.00	-\$111,163.00	<u>\$120,032.00</u>

**Summary of All Proposed Expenditures
FY 2017-2018**

	<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	\$187,600.00	\$17,500.00	\$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	\$6,050.00	\$0.00	\$6,500.00
Street	\$90,200.00	\$20,900.00	\$162,000.00	\$12,600.00
Public Works	\$90,644.00	\$7,900.00	\$0.00	\$640.00
Swimming Pool	\$32,500.00	\$20,800.00	\$2,000.00	\$5,750.00
Support Services	\$71,860.00	\$22,750.00	\$2,500.00	\$9,450.00
Maintenance	<u>\$59,650.00</u>	<u>\$16,100.00</u>	<u>\$1,500.00</u>	<u>\$6,500.00</u>
	\$532,454.00	\$113,600.00	\$172,000.00	\$43,340.00
Water & Sewer Fund				
Water & Sewer	\$236,324.00	\$53,500.00	\$99,500.00	\$14,700.00
Utility Billing	<u>\$39,556.00</u>	<u>\$10,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	\$275,880.00	\$63,500.00	\$99,500.00	\$14,700.00
Sanitation Fund				
Trash Collection	\$91,378.00	\$39,750.00	\$1,000.00	\$16,500.00
Transfer Station	<u>\$154,400.00</u>	<u>\$42,500.00</u>	<u>\$1,000.00</u>	<u>\$10,800.00</u>
	\$245,778.00	\$82,250.00	\$2,000.00	\$27,300.00
Golf Course Fund				
Golf Course	<u>\$43,340.00</u>	<u>\$28,450.00</u>	<u>\$11,000.00</u>	<u>\$6,050.00</u>
	\$43,340.00	\$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	\$1,097,452.00	\$287,800.00	\$285,500.00	\$91,390.00

<u>Contractual Services</u>	<u>Capital Outlay</u>	<u>Debt Services</u>	<u>Total</u>
\$12,550.00	\$0.00	\$0.00	\$13,050.00
\$287,450.00	\$0.00	\$0.00	\$498,450.00
\$8,500.00	\$0.00	\$0.00	\$8,600.00
\$37,000.00	\$0.00	\$0.00	\$37,000.00
\$1,500.00	\$0.00	\$0.00	\$2,500.00
\$14,000.00	\$0.00	\$0.00	\$14,000.00
\$59,350.00	\$0.00	\$0.00	\$71,900.00
\$86,550.00	\$40,000.00	\$0.00	\$412,250.00
\$45,600.00	\$0.00	\$0.00	\$144,784.00
\$20,800.00	\$0.00	\$0.00	\$81,850.00
\$144,400.00	\$0.00	\$0.00	\$250,960.00
<u>\$32,990.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$116,740.00</u>
\$750,690.00	\$40,000.00	\$0.00	\$1,652,084.00
\$345,365.00	\$0.00	\$344,538.00	\$1,093,927.00
<u>\$14,916.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$64,472.00</u>
\$360,281.00	\$0.00	\$344,538.00	\$1,158,399.00
\$92,300.00	\$0.00	\$0.00	\$240,928.00
<u>\$137,600.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$346,300.00</u>
\$229,900.00	\$0.00	\$0.00	\$587,228.00
 	<u>\$32,100.00</u>	<u>\$0.00</u>	<u>\$220,850.00</u>
<u>\$99,910.00</u>	\$32,100.00	\$0.00	\$220,850.00
\$99,910.00			
	\$0.00	\$89,125.00	\$89,125.00
\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$89,125.00	\$89,125.00
\$0.00			
	\$0.00	\$0.00	\$331,000.00
\$330,000.00	\$0.00	\$0.00	\$331,000.00
\$330,000.00			
	\$72,100.00	\$433,663.00	\$4,038,686.00
\$1,770,781.00			
		TOTAL REVENUES AVAILABLE:	\$4,158,718.00
		ENDING BALANCE:	\$120,032.00

SUMMARY OF ALL PROPOSED REVENUES
FY 2017-2018

	FY 2016-17	FY 2017-18
<u>GENERAL FUND</u>		
Current Property Taxes	\$793,326.00	\$837,445.00
Delinquent Property Taxes	\$7,500.00	\$7,917.00
Penalties and Interest	\$6,500.00	\$6,861.00
Gross Receipts Taxes	\$140,000.00	\$140,000.00
Sales Tax	\$500,000.00	\$500,000.00
Liquor Tax	\$11,000.00	\$11,000.00
Licenses and Permits	\$1,000.00	\$0.00
Interest Income	\$10,000.00	\$10,000.00
Leases and Rentals	\$1,000.00	\$1,000.00
Oil and Gas Production	\$5,000.00	\$4,000.00
Miscellaneous Revenues	\$32,800.00	\$32,800.00
Dog Tags and Animal Fines	\$4,500.00	\$4,000.00
Swimming Pool Charges	\$9,500.00	\$9,500.00
Lease/Purchase Proceeds	\$0.00	\$0.00
Municipal Court Fines	\$1,000.00	\$0.00
Operating Transfers	\$96,350.00	\$96,350.00
TOTAL:	\$1,619,476.00	\$1,660,873.00

WATER AND SEWER FUND

Water Sales	\$550,000.00	\$550,000.00
Sewer Sales	\$550,000.00	\$475,000.00
Utility Service Fee	\$0.00	\$0.00
Water Taps and Connect Fees	\$10,000.00	\$10,000.00
Sewer Taps	\$1,000.00	\$1,000.00
Interest Income	\$0.00	\$0.00
Leases and Rentals	\$20,000.00	\$20,000.00
Note Proceeds	\$2,330,000.00	\$0.00
Penalties	\$12,700.00	\$12,700.00
Miscellaneous Revenue	\$5,000.00	\$5,000.00
Hemphill County	\$250,000.00	\$250,000.00
TOTAL:	\$3,728,700.00	\$1,323,700.00

SANITATION FUND

Trash Fees	\$535,000.00	\$535,000.00
Sale of Equipment	\$0.00	\$0.00
Lease/Purchase Proceeds	\$0.00	\$0.00
Operating Transfers In	\$0.00	\$0.00
Miscellaneous Revenues	\$20,000.00	\$20,000.00
Note Proceeds	\$0.00	\$0.00
TOTAL:	\$555,000.00	\$555,000.00

GOLF COURSE FUND

DEBT SERVICE

SPECIAL REVENUE FUND/HOTEL OCCUPANCY TAX

TOTAL CURRENT REVENUES	\$6,432,453.00	\$4,158,718.00
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**General Fund
Summary of Revenues And Expenditures**

	<u>Actual 2015-2016</u>	<u>Estimated 2016-2017</u>	<u>Proposed 2017-2018</u>
<u>BEGINNING FUND BALANCE</u>	\$3,591,110.00	\$3,560,513.00	\$3,595,550.00
REVENUE			
Current Property Taxes	\$841,000.00	\$774,993.00	\$837,445.00
Delinquent Property Taxes	\$9,500.00	\$17,228.00	\$7,917.00
Penalties and Interest	\$9,000.00	\$17,543.00	\$6,861.00
Gross Reciepts Taxes (Franchise)	\$135,000.00	\$122,954.00	\$140,000.00
Sales Tax	\$688,000.00	\$553,065.00	\$500,000.00
LiquorTax	\$7,700.00	\$5,505.00	\$11,000.00
Licenses and Permits	\$50.00	\$381.00	\$0.00
Interest Income	\$10,674.00	\$4,726.00	\$10,000.00
Leases and Rentals	\$0.00	\$0.00	\$1,000.00
Oil and Gas Production	\$2,244.00	\$3,204.00	\$4,000.00
Miscellaneous Revenues	\$41,600.00	\$37,614.00	\$32,800.00
Dog Tags and Animal Fines	\$3,872.00	\$3,243.00	\$4,000.00
Swimming Pool Charges	\$8,000.00	\$9,599.00	\$9,500.00
Lease/Purchase Proceeds	\$0.00	\$0.00	\$0.00
Operating Transfers in	\$96,350.00	\$80,291.00	\$96,350.00
Note & Bond Proceeds	\$0.00	\$0.00	\$0.00
Municipal Court Fines	\$0.00	\$51.00	\$0.00
Donations	\$10,000.00	\$0.00	\$0.00
Sale of Land	\$0.00	\$0.00	\$0.00
Sale of Equipment	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL CURRENT REVENUE	<u>\$1,862,990.00</u>	<u>\$1,630,397.00</u>	<u>\$1,660,873.00</u>
TOTAL FUNDS AVAILABLE	\$5,454,100.00	\$5,190,910.00	<u>\$5,256,423.00</u>
DISBURSEMENTS			
City Council	\$13,150.00	\$13,050.00	\$13,050.00
Administration	\$726,020.00	\$497,150.00	\$498,450.00
Legal	\$9,100.00	\$9,600.00	\$8,600.00
Tax Office	\$27,112.00	\$40,500.00	\$37,000.00
Elections	\$1,110.00	\$3,800.00	\$2,500.00
Community Services	\$12,300.00	\$15,250.00	\$14,000.00
Fire	\$44,775.00	\$68,400.00	\$71,900.00
Street	\$243,550.00	\$228,400.00	\$412,250.00
Public Works	\$397,700.00	\$338,060.00	\$144,784.00
Swimming Pool	\$87,950.00	\$89,050.00	\$81,850.00
Support Services	\$276,270.00	\$268,500.00	\$250,960.00
Maintenance	<u>\$54,550.00</u>	<u>\$23,600.00</u>	<u>\$116,740.00</u>
TOTAL EXPENDITURES	<u>\$1,893,587.00</u>	<u>\$1,595,360.00</u>	<u>\$1,652,084.00</u>
ENDING FUND BALANCE	\$3,560,513.00	\$3,595,550.00	\$3,604,339.00

**Water And Sewer Fund
Summary of Revenues And Expenditures**

	<u>Actual 2015-2016</u>	<u>Estimated 2016-2017</u>	<u>Proposed 2017-2018</u>
<u>BEGINNING FUND BALANCE</u>	\$2,266,128.00	\$2,497,659.00	\$1,296,118.00
 REVENUE			
Water Sales	\$579,000.00	\$558,530.00	\$550,000.00
Sewer Sales	\$503,000.00	\$472,669.00	\$475,000.00
Water Taps and Connect Fees	\$8,000.00	\$5,425.00	\$10,000.00
Sewer Taps	\$667.00	\$1,500.00	\$1,000.00
Interest Income	\$0.00	\$0.00	\$0.00
Leases & Rentals	\$20,400.00	\$20,840.00	\$20,000.00
Sale of Equipment	\$0.00	\$0.00	\$0.00
Note and Bond Proceeds	\$1,419,500.00	\$2,330,000.00	\$0.00
Grant Proceeds	\$0.00	\$0.00	\$5,000.00
W&S Reserve Funds	\$0.00	\$0.00	\$0.00
Utility Service Fee	\$0.00	\$0.00	\$0.00
Penalties	\$9,000.00	\$8,508.00	\$12,700.00
Misc. Revenue	\$253,792.00	\$250,000.00	\$250,000.00
 TOT AL CURRENT REVENUE	<u>\$2,793,359 .00</u>	<u>\$3,647,472.00</u>	<u>\$1,323,700.00</u>
 TOTAL FUNDS AVAILABLE	\$5,059,487.00	\$6,145,131.00	<u>\$2,619,818.00</u>
 <u>DISBURSEMENTS</u>			
Water & Sewer	\$2,474,888.00	\$4,763,213.00	\$1,093,927.00
Utility Billing	\$86,940.00	\$85,800.00	\$64,472.00
 TOTAL EXPENDITURES	<u>\$2,561,828.00</u>	<u>\$4,849,013.00</u>	<u>\$1,158,399.00</u>
 ENDING FUND BALANCE	\$2,497,659.00	\$1,296,118.00	\$1,461,419.00

**Sanitation Fund
Summary of Revenues And Expenditures**

	<u>Actual 2015-2016</u>	<u>Estimated 2016-2017</u>	<u>Proposed 2017-2018</u>
BEGINNING FUND BALANCE	-\$19,489.00	-\$82,455.00	-\$127,906.00
REVENUE			
Intergovernmental Revenue	\$0.00	\$0.00	\$0.00
Penalties	\$2,100.00	\$4,219.00	
Trash Fees	\$524,000.00	\$547,913.00	\$535,000.00
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	\$154,844.00	\$0.00	\$0.00
Miscellaneous Revenues	\$2,000.00	\$19,457.00	\$20,000.00
Transfer Station Misc Rev	<u>\$9,100.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL CURRENT REVENUE	<u>\$701,244.00</u>	<u>\$571,589.00</u>	<u>\$555,000.00</u>
TOTAL FUNDS AVAILABLE	<u>\$681,755.00</u>	<u>\$489,134.00</u>	<u>\$427,094.00</u>
DISBURSEMENTS			
Trash	\$404,450.00	\$251,490.00	\$240,928.00
Transfer Station	<u>\$359,760.00</u>	<u>\$365,550.00</u>	<u>\$346,300.00</u>
TOTAL EXPENDITURES	<u>\$764,210.00</u>	<u>\$617,040.00</u>	<u>587,228.00</u>
ENDING FUND BALANCE	-\$82,455.00	-\$127,906.00	-\$160,134.00

Golf Course Fund
Summary of Revenues And Expenditures

	<u>Actual 2015-2016</u>	<u>Estimated 2016-2017</u>	<u>Proposed 2017-2018</u>
BEGINNING FUND BALANCE	\$3,387.00	\$5,147.00	-\$14,539.00
REVENUE			
Vending & Concessions	\$0.00	\$0.00	\$0.00
Cart Rentals	\$16,500.00	\$16,467.00	\$20,000.00
Golf Course Charges	\$103,800.00	\$104,917.00	\$120,000.00
Interest Income	\$10.00	\$0.00	\$20.00
Contributions	\$0.00	\$0.00	\$1,000.00
Miscellaneous Revenue	\$7,500.00	\$7,840.00	\$10,000.00
Sale of Equipment	\$0.00	\$0.00	\$0.00
Intergovernmental Revenue	\$37,000.00	\$48,000.00	\$48,000.00
Operating Transfer In	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
 TOTAL CURRENT REVENUE	 <u>\$164,810.00</u>	 <u>\$177,224.00</u>	 <u>\$199,020.00</u>
TOTAL FUNDS AVAILABLE	<u>\$168,197.00</u>	<u>\$182,371.00</u>	<u>\$184,481.00</u>
 DISBURSEMENTS			
Golf Course	<u>\$163,050.00</u>	<u>\$196,910.00</u>	<u>\$220,850.00</u>
TOTAL EXPENDITURES	<u>\$163,050.00</u>	<u>\$196,910.00</u>	<u>\$220,850.00</u>
ENDING FUND BALANCE	\$5,147.00	-\$14,539.00	-\$36,369.00

**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:	PRINCIPAL	<u>INTEREST</u>	<u>TOTAL</u>
2018	\$70,000.00	\$19,125.00	\$89,125.00
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:	\$485,000.00	\$64,706.25	\$549,706.25

**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:**

	PRINCIPAL	INTEREST	TOTAL
2018	\$210,000.00	\$134,538.00	\$344,538.00
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:	\$3,530,000.00	\$1,000,687.00	\$4,530,687.00

ANALYSIS OF TAX RATE
FY 2017-2018

	FY 2017-2018
2017 Total Taxable Value	\$138,429,550.00
City Tax Rate (per \$100.00 Assessed Valuation)	<u>\$0.653005</u>
 TOTAL ROLL	 \$903,951.00
Estimated Collection 100%	\$903,951.00
Less 2.0% for October-December Discounts	<u>\$18,079.00</u>
TAX ROLL	<u>\$885,871.00</u>

DISTRIBUTION OF AD VALOREM TAXES

	TAX RATE PER \$100 VALUATION
O&M	\$0.588622
I&S	\$0.064383
 TOTAL	 \$0.653005

DEPARTMENT/ACCOUNT APPROPRIATIONS

GENERAL FUND

		ANNUAL BUDGET SUMMARY		
FUND GENERAL	FUNCTION LEGISLATIVE	DEPARTMENT/ACCOUNT CITY COUNCIL	ACCOUNT NUMBER 10-01	
OBJECT CODE CLASSIFICATION		ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
PERSONNEL SERVICES		\$0.00	\$0.00	\$0.00
SUPPLIES AND MATERIALS		\$600.00	\$500.00	\$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		\$12,550.00	\$12,550.00	\$12,550.00
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>\$13,150.00</u>	<u>\$13,050.00</u>	<u>\$13,050.00</u>
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES	SALARY RANGE		
	PRESENT	PROPOSED	BASE	MAXIMUM
No Personnel in this Department				

CITY COUNCIL
#10-01

		ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$600.00	\$500.00	\$500.00
SUBTOTAL		<u>\$600.00</u>	<u>\$500.00</u>	<u>\$500.00</u>
<u>CONTRACTUAL SERVICES</u>				
503	Liability Insurance	\$500.00	\$500.00	\$500.00
506	Business & Travel	\$10,000.00	\$10,000.00	\$10,000.00
510	Contractual & Fee Basis Services	\$0.00	\$0.00	\$0.00
521	Membership & Subscription	\$2,000.00	\$2,000.00	\$2,000.00
523	Workers Compensation	\$50.00	\$50.00	\$50.00
SUBTOTAL		<u>\$12,550.00</u>	<u>\$12,550.00</u>	<u>\$12,550.00</u>
TOTAL ALL OBJECT CODES		<u>\$13,150.00</u>	<u>\$13,050.00</u>	<u>\$13,050.00</u>

ANNUAL BUDGET SUMMARY				
FUND GENERAL	FUNCTION GENERAL GOV.	DEPARTMENT/ACCOUNT ADMINISTRATION		ACCOUNT NUMBER 10-02
OBJECT CODE CLASSIFICATION		ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
PERSONNEL SERVICES		\$181,420.00	\$184,600.00	\$187,600.00
SUPPLIES AND MATERIALS		\$11,800.00	\$17,500.00	\$17,500.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$1,000.00	\$4,300.00	\$4,000.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$10,900.00	\$900.00	\$1,900.00
CONTRACTUAL SERVICES		\$520,900.00	\$289,850.00	\$287,450.00
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>\$726,020.00</u>	<u>\$497,150.00</u>	<u>\$498,450.00</u>
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
City Manager		1		
City Secretary				
Clerk	1			

Administration
#10-02

		ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
PERSONNEL SERVICES				
101	Administration	\$140,800.00	\$143,300.00	\$149,940.00
102	Clerical	\$35,800.00	\$35,800.00	\$33,660.00
108	Special Projects	\$1,500.00	\$1,500.00	\$1,500.00
109	Incentive Pay	\$3,320.00	\$4,000.00	\$2,500.00
SUBTOTAL		<u>\$181,420.00</u>	\$184,600.00	<u>\$187,600.00</u>
SUPPLIES AND MATERIALS				
201	Office Supplies	\$10,100.00	\$15,500.00	\$15,500.00
203	Furniture/Fixtures	\$1,000.00	\$1,000.00	\$1,000.00
207	Minor Tools & Apparatus	\$300.00	\$500.00	\$500.00
208	Janitorial Supplies	\$400.00	\$500.00	\$500.00
215	Other Supplies	\$0.00	\$0.00	\$0.00
SUBTOTAL		<u>\$11,800.00</u>	\$17,500.00	<u>\$17,500.00</u>
MAINTENANCE OF BUILDINGS, ETC.				
301	Buildings & Grounds	\$1,000.00	\$4,300.00	\$4,000.00
SUBTOTAL		<u>\$1,000.00</u>	\$4,300.00	<u>\$4,000.00</u>
MAINTENANCE OF EQUIPMENT				
401	Office Equipment	\$500.00	\$100.00	\$500.00
403	Heating & Cooling	\$10,000.00	\$400.00	\$1,000.00
411	Radio	\$400.00	\$400.00	\$400.00
SUBTOTAL		<u>\$10,900.00</u>	\$900.00	<u>\$1,900.00</u>
CONTRACTUAL SERVICES				
501	Communication	\$5,500.00	\$6,500.00	\$6,000.00
503	Liability Insurance	\$7,900.00	\$8,000.00	\$8,000.00
505	Advertising	\$1,500.00	\$1,500.00	\$1,500.00
506	Business & Travel	\$12,500.00	\$12,500.00	\$12,500.00
508	Car Allowance	\$6,000.00	\$6,000.00	\$6,000.00
510	Contractual & Fee Basis Services	\$200,000.00	\$125,000.00	\$100,000.00
511	Utility Services	\$6,000.00	\$8,500.00	\$8,500.00
512	Data Processing	\$0.00	\$0.00	\$0.00
521	Membership & Subscription	\$2,500.00	\$3,000.00	\$3,000.00
523	Workers Compensation	\$650.00	\$650.00	\$650.00
524	Unemployment Compensation	\$500.00	\$500.00	\$500.00
525	Employee Retirement	\$28,800.00	\$28,700.00	\$31,000.00
526	Employee Insurance	\$41,850.00	\$31,400.00	\$52,200.00
527	Payroll Taxes	\$14,200.00	\$14,600.00	\$14,600.00
530	Miscellaneous	\$3,000.00	\$3,000.00	\$3,000.00
532	Operating Transfer Out	\$190,000.00	\$40,000.00	\$40,000.00
SUBTOTAL		<u>\$520,900.00</u>	\$289,850.00	<u>\$287,450.00</u>
CAPITAL OUTLAY				
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>	\$0.00	<u>\$0.00</u>
TOTAL ALL OBJECT CODES		<u>\$726,020.00</u>	\$497,150.00	<u>\$498,450.00</u>

ANNUAL BUDGET SUMMARY				
FUND GENERAL	FUNCTION GENERAL GOV	DEPARTMENT/ACCOUNT LEGAL		ACCOUNT NUMBER 10-03
OBJECT CODE CLASSIFICATION		ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
PERSONNEL SERVICES		\$0.00	\$0.00	\$0.00
SUPPLIES AND MATERIALS		\$100.00	\$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		\$8,700.00	\$9,500.00	\$8,500.00
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>\$8,800.00</u>	<u>\$9,600.00</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 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$100.00	\$100.00	\$100.00
SUBTOTAL_		<u>\$100.00</u>	<u>\$100.00</u>	<u>\$100.00</u>
<u>CONTRACTUAL SERVICE</u>				
506	Business & Travel	\$500.00	\$1,000.00	\$1,000.00
510	Contractual & Fee Basis Services	\$8,500.00	\$8,500.00	\$7,500.00
515	Municipal Court Fees	\$0.00	\$0.00	\$0.00
SUBTOTAL		<u>\$9,000.00</u>	<u>\$9,500.00</u>	<u>\$8,500.00</u>
TOTAL ALL OBJECT CODES		<u>\$9,100.00</u>	<u>\$9,600.00</u>	<u>\$8,600.00</u>

TAX OFFICE
#10-04

	ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
<u>CONTRACTUAL SERVICES</u>			
510 Contractual & Fee Basis Services	<u>\$27,200.00</u>	<u>\$40,500.00</u>	<u>\$37,000.00</u>
SUBTOTAL	<u>\$27,200.00</u>	<u>\$40,500.00</u>	<u>\$37,000.00</u>
TOTAL ALL OBJECT CODES	<u>\$27,200.00</u>	<u>\$40,500.00</u>	<u>\$37,000.00</u>

		TAX OFFICE #10-04		
		ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
<u>CONTRACTUAL SERVICES</u>				
510	Contractual & FeeBasis Services	<u>\$27,112.00</u>	<u>\$40,500.00</u>	<u>\$37,000.00</u>
SUBTOTAL		<u>\$27,112.00</u>	<u>\$40,500.00</u>	<u>\$37,000.00</u>
TOTAL ALL OBJECT CODES		<u>\$27,112.00</u>	<u>\$40,500.00</u>	<u>\$37,000.00</u>

ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	FUNCTION ELECTIONS	DEPARTMENT/ACCOUNT ELECTIONS		ACCOUNT NUMBER 10-07
OBJECT CODE CLASSIFICATION		ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
PERSONNEL SERVICES		\$0.00	\$0.00	\$0.00
SUPPLIES AND MATERIALS		\$571.00	\$1,000.00	\$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		\$539.00	\$2,800.00	\$2,500.00
CAPITAL OUTLAY		\$0.00	\$0.00	\$0.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		<u>\$1,110.00</u>	<u>\$3,800.00</u>	<u>\$3,500.00</u>
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
No Personnel in this Department				

ELECTIONS
#10-07

	ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
<u>SUPPLIES AND MATERIALS</u>			
201 Office Supplies	<u>\$571.00</u>	<u>\$1,000.00</u>	<u>\$1,000.00</u>
SUBTOTAL	<u>\$571.00</u>	<u>\$1,000.00</u>	<u>\$1,000.00</u>
<u>CONTRACTUAL SERVICES</u>			
505 Advertising	\$130.00	\$500.00	\$500.00
506 Business & Travel	\$0.00	\$300.00	\$0.00
510 Contractual & Fee Basis Services	<u>\$409.00</u>	<u>\$2,000.00</u>	<u>\$1,000.00</u>
SUBTOTAL	<u>\$539.00</u>	<u>\$2,800.00</u>	<u>\$1,500.00</u>
TOTAL ALL OBJECT CODES	<u>\$1,110.00</u>	<u>\$3,800.00</u>	<u>\$2,500.00</u>

ANNUAL BUDGET SUMMARY				
FUND GENERAL	FUNCTION PUBLIC SERVICE	DEPARTMENT/ACCOUNT COMMUNITY SERVICE		ACCOUNT NUMBER 10-08
OBJECT CODE CLASSIFICATION		ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
PERSONNEL SERVICES		\$0.00	\$0.00	\$0.00
SUPPLIES AND MATERIALS		\$0.00	\$1,000.00	\$0.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$0.00	\$250.00	\$0.00
MAINTENANCE OF EQUIPMENT , MACHINERY, TOOLS AND INSTALLATI ON		\$0.00	\$0.00	\$0.00
CONTRACTUAL SERVICES		\$12,300.00	\$39,200.00	\$14,000.00
CAPITAL OUTLAY		\$0.00	\$0.00	\$0.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		<u>\$12,300.00</u>	<u>\$40,450.00</u>	<u>\$14,000.00</u>
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
No Personnel in this Department				

COMMUNITY SERVICE
#10-08

	ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
<u>SUPPLIES AND MATERIALS</u>			
208 Janitorial Supplies	\$0.00	\$500.00	\$0.00
215 Other Supplies	\$0.00	\$500.00	\$0.00
SUBTOTAL	\$0.00	<u>\$1,000.00</u>	<u>\$0.00</u>
<u>MAINTENANCE OF BUILDINGS. ETC.</u>			
301 Buildings & Gro unds	\$0.00	\$250.00	\$0.00
SUBTOTAL	\$0.00	<u>\$250.00</u>	<u>\$0.00</u>
<u>MAINTENANCE OF EQUIPMENT</u>			
403 Heating & Cooling	\$0.00	\$0.00	\$0.00
SUBTOTAL	\$0.00	<u>\$0.00</u>	<u>\$0.00</u>
<u>CONTRACTUAL SERVICES</u>			
510 Contractual & Fee Basis Services	\$4,000.00	\$14,000.00	\$2,000.00
511 Utility Services	\$8,300.00	\$25,200.00	\$12,000.00
513 Library	\$0.00	\$0.00	\$0.00
SUBTOTAL	\$12,300.00	<u>\$39,200.00</u>	<u>\$14,000.00</u>
TOTAL ALL OBJECT CODES	<u>\$12,300.00</u>	<u>\$40,450.00</u>	<u>\$14,000.00</u>

ANNUAL BUDGET SUMMARY				
FUND GENERAL	FUNCTION PUBLIC SAFETY	DEPARTMENT /ACCOUNT FIRE		ACCOUNT NUMBER 10-12
OBJECT CODE CLASSIFICATION		ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
PERSONNEL SERVICES		\$0.00	\$0.00	\$0.00
SUPPLIES AND MATERIALS		\$850.00	\$3,700.00	\$6,050.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$0.00	\$0.00	\$0.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$3,500.00	\$7,000.00	\$6,500.00
CONTRACTUAL SERVICES		\$40,950.00	\$57,700.00	\$59,350.00
CAPITAL OUTLAY		\$0.00	\$0.00	\$0.00
DEBT SERVICE		<u>\$0.00</u>	<u>\$0.00</u>	\$0.00
TOTAL ALL OBJECT CODES		<u>\$45,300.00</u>	<u>\$68,400.00</u>	<u>\$71,900.00</u>
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
No Personnel in this Department				

FIRE
#10-12

		ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$100.00	\$500.00	\$100.00
204	Uniforms & Clothing	\$250.00	\$1,250.00	\$4,000.00
205	Tires & Tubes	\$0.00	\$500.00	\$500.00
206	Motor Vehicle Supplies	\$500.00	\$750.00	\$750.00
207	Minor Tools & Apparatus	\$0.00	\$300.00	\$300.00
208	Janitorial Supplies	\$0.00	\$200.00	\$200.00
209	Chemical & Mechanical Supplies	\$0.00	\$100.00	\$100.00
215	Other Supplies	<u>\$0.00</u>	<u>\$100.00</u>	<u>\$100.00</u>
SUBTOTAL		<u>\$850.00</u>	<u>\$3,700.00</u>	<u>\$6,050.00</u>
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	<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>
<u>MAINTENANCE OF EQUIPMENT</u>				
402	Machinery	\$500.00	\$1,500.00	\$1,000.00
403	Heating & Cooling	\$0.00	\$200.00	\$200.00
404	Automotive Equipment	<u>\$3,000.00</u>	<u>\$5,300.00</u>	<u>\$5,300.00</u>
SUBTOTAL		<u>\$3,500.00</u>	<u>\$7,000.00</u>	<u>\$6,500.00</u>
<u>CONTRACTUAL SERVICES</u>				
501	Communication	\$4,000.00	\$6,350.00	\$4,800.00
503	Liability Insurance	\$1,700.00	\$2,000.00	\$2,000.00
505	Advertising	\$1,500.00	\$1,100.00	\$1,100.00
506	Business & Travel	\$5,000.00	\$7,300.00	\$5,000.00
510	Contractual & Fee Basis Services	\$500.00	\$3,000.00	\$10,500.00
511	Utility Services	\$9,500.00	\$16,500.00	\$17,000.00
521	Membership & Subscription	\$500.00	\$1,500.00	\$1,500.00
523	Workers Compensation	\$450.00	\$450.00	\$450.00
524	Unemployment Compensation	\$0.00	\$0.00	\$0.00
525	Employee Retirement	<u>\$17,800.00</u>	<u>\$19,500.00</u>	<u>\$17,000.00</u>
SUBTOTAL		<u>\$40,950.00</u>	<u>\$57,700.00</u>	<u>\$59,350.00</u>
<u>CAPITAL OUTLAY</u>				
601	Buildings	\$0.00	\$0.00	\$0.00
612	Other Equipment	\$0.00	\$0.00	\$0.00
613	Motor Vehicles	<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>
<u>DEBT SERVICE</u>				
715	Installment Payment	<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>\$45,300.00</u>	<u>\$68,400.00</u>	<u>\$71,900.00</u>

ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	FUN CTION PUBLIC WORKS	DEPARTMENT/ACCOUNT STREET		ACCOUNT NUMBER 10-13
OBJECT CODE CLASSIFICATION		ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
PERSONNEL SERVICES		\$0.00	\$0.00	\$90,200.00
SUPPLIES AND MATERIALS		\$22,400.00	\$23,900.00	\$20,900.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$172,000.00	\$155,100.00	\$162,000.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$19,350.00	\$14,600.00	\$12,600.00
CONTRACTUAL SERVICES		\$29,800.00	\$34,800.00	\$86,550.00
CAPITAL OUTLAY		\$0.00	\$0.00	\$40,000.00
DEBT SERVICE		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ALL OBJECT CODES		<u>\$243,550.00</u>	<u>\$228,400.00</u>	<u>\$412,250.00</u>
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
Superintendent of Streets & Park:	0			
Service Worker	0	1		

STREET
#10-13

		ACTUAL 2015 -2016	ESTIMATED 2016 -2017	PROPOSED 2017-2018
PERSONNEL SERVICES				
103	Operations & Maintenance	\$0 .00	\$0.00	\$86,700.00
108	Special Projects	\$0.00	\$0.00	\$1,000.00
109	Incentive Pay	\$0 .00	\$0.00	\$2,500.00
SUBTOTAL		\$0.00	\$0.00	\$90,200.00
SUPPLIES AND MATERIALS				
201	Office Supplies	\$500.00	\$1,000.00	\$500.00
204	Uniforms & Clothing	\$0.00	\$0.00	\$1,000.00
205	Tires & Tubes	\$4,500.00	\$4,500.00	\$4,500.00
206	Motor Vehicle Supplies	\$6,000.00	\$8,700.00	\$7,000.00
207	Minor Tools & Apparatus	\$9,000.00	\$6,500.00	\$6,500.00
208	Janitorial Supplies	\$200 .00	\$1,000.00	\$200.00
209	Chemical & Mechanical Supplies	\$2,000.00	\$2,000.00	\$1,000.00
210	Botanical & Agricultural	\$0.00	\$0.00	\$0.00
215	Other Supplies	\$200.00	\$200.00	\$200.00
SUBTOTAL		\$22,400.00	\$23,900.00	\$20,900.00
MAINTENANCE OF BUILDINGS, ETC.				
301	Buildings & Grounds	\$2,000.00	\$2,000.00	\$2,000.00
302	Bridges	\$0.00	\$0.00	\$0.00
314	Streets & Alleys	\$170,000.00	\$153,100.00	\$160,000.00
SUBTOTAL		\$172,000.00	\$155,100.00	\$162,000.00
MAINTENANCE OF EQUIPMENT				
402	Machinery	\$13,100 .00	\$5,000.00	\$5,000.00
403	Heating & Cooling	\$500.00	\$500.00	\$500.00
404	Automotive Equipment	\$2,250 .00	\$4,500.00	\$2,500.00
405	Shop Equipment	\$200.00	\$200.00	\$200.00
406	Minor Tools & Equipment	\$0.00	\$500.00	\$500.00
410	Signal & Sign System	\$2,500.00	\$2,500.00	\$2,500.00
411	Radio	\$800.00	\$1,400.00	\$1,400.00
SUBTOTAL		\$19,350.00	\$14,600 .00	\$12,600.00
CONTRACTUAL SERVICES				
501	Communciation	\$2,000.00	\$2,400.00	\$2,000.00
502	Rental of Equipment	\$500.00	\$500.00	\$500.00
503	Liability Insurance	\$3 ,000.00	\$3,100.00	\$3,200.00
505	Advertising	\$800 .00	\$500.00	\$500.00
506	Business & Travel	\$2,000.00	\$2,300.00	\$2,000.00
510	Contractual & Fee Basis Services	\$10 ,5 00 .00	\$1 5,000.00	\$10,500.00
511	Utility Services	\$3,000.00	\$3,000.00	\$3,000.00
514	Vending & Concessions	\$0 .00	\$0.00	\$0.00
523	Workers Compensaiton	\$8,000.00	\$8,000.00	\$8,000.00
524	Unemployment Compensation	\$0.00	\$0.00	\$250.00
525	Employee Retirement	\$0.00	\$0.00	\$15,000.00
526	Employee Insurance	\$0.00	\$0.00	\$54,800.00
527	Payroll Taxes	\$0.00	\$0.00	\$6,800.00
SUBTOTAL		\$29,800.00	\$34,800.00	\$86,550.00
CAPITAL OUTLAY				
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	\$0.00	\$40,000.00
SUBTOTAL		\$0.00	\$0.00	\$40,000.00
DEBT SERVICE				
715	Installment Payments	\$0.00	\$0.00	\$0.00
SUBTOTAL		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		\$243,550.00	\$228,400.00	\$412,250.00

ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	FUNCTION PUBLIC SERVICE	DEPARTMENT/ACCOUNT PUBLIC WORKS		ACCOUNT NUMBER 10-14
OBJECT CODE CLASSIFICATION		ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
PERSONNEL SERVICES		\$212,360.00	\$215,920.00	\$90,644.00
SUPPLIES AND MATERIALS		\$9,600.00	\$11,500.00	\$7,900.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$0.00	\$0.00	\$0.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$640.00	\$640.00	\$640.00
CONTRACTUAL SERVICES		\$136,900.00	\$110,000.00	\$45,600.00
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>\$359,500.00</u>	<u>\$338,060.00</u>	<u>\$144,784.00</u>
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
Director of Public Works				
Part Time Summer Help	2	2		

PUBLIC WORKS
#10-14

		ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
<u>PERSONNEL SERVICES</u>				
101	Administration	\$72,200.00	\$72,200.00	\$73,644.00
103	Operations & Maintenance	\$122,220.00	\$122,220.00	\$0.00
105	Overtime	\$1,000.00	\$5,000.00	\$0.00
106	Part-time	\$12,000.00	\$11,000.00	\$15,000.00
108	Special Projects	\$2,000.00	\$2,000.00	\$500.00
109	Incentive Pay	\$2,940.00	\$3,500.00	\$1,500.00
SUBTOTAL		\$212,360.00	\$215,920.00	\$90,644.00
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$400.00	\$600.00	\$400.00
204	Uniforms	\$7,100.00	\$7,100.00	\$3,500.00
205	Tires & Tubes	\$500.00	\$800.00	\$1,000.00
206	Motor Vehicle Supplies	\$1,500.00	\$2,000.00	\$2,000.00
207	Minor Tools & Apparatus	\$100.00	\$1,000.00	\$1,000.00
SUBTOTAL		\$9,600.00	\$11,500.00	\$7,900.00
<u>MAINTENANCE OF EQUIPMENT</u>				
404	Automotive Equipment	\$500.00	\$500.00	\$500.00
411	Radio	\$140.00	\$140.00	\$140.00
SUBTOTAL		\$640.00	\$640.00	\$640.00
<u>CONTRACTUAL SERVICES</u>				
501	Communication	\$800.00	\$800.00	\$800.00
503	Liability Insurance	\$1,000.00	\$1,200.00	\$1,200.00
505	Advertising	\$0.00	\$200.00	\$200.00
506	Business & Travel	\$1,200.00	\$4,000.00	\$4,000.00
510	Contractual & Fee Basis Services	\$500.00	\$1,000.00	\$1,000.00
521	Membership & Subscription	\$1,500.00	\$1,700.00	\$2,000.00
523	Workers Compensation	\$1,000.00	\$1,000.00	\$1,000.00
524	Unemployment Compensation	\$800.00	\$800.00	\$500.00
525	Employee Retirement	\$30,400.00	\$30,400.00	\$12,000.00
526	Employee Insurance	\$69,100.00	\$52,200.00	\$17,400.00
527	Payroll Taxes	\$15,600.00	\$16,700.00	\$5,500.00
530	Miscellaneous Expense	\$15,000.00	\$0.00	\$0.00
SUBTOTAL		\$136,900.00	\$110,000.00	\$45,600.00
<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		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		\$359,500.00	\$338,060.00	\$144,784.00

ANNUAL BUDGET				
SUMMARY				
FUND	FUNCTION	DEPARTMENT/ACCOUNT		ACCOUNT NUMBER
GENERAL	PUBLIC SERVICE	SWIMMING POOL		10-15
OBJECT CODE CLASSIFICATION		ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
PERSONNEL SERVICES		\$40,000.00	\$36,500.00	\$32,500.00
SUPPLIES AND MATERIALS		\$17,600.00	\$20,950.00	\$20,800.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$3,600.00	\$2,000.00	\$2,000.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$700.00	\$7,750.00	\$5,750.00
CONTRACTUAL SERVICES		\$19,100.00	\$21,850.00	\$20,800.00
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>\$81,000.00</u>	<u>\$89,050.00</u>	<u>\$81,850.00</u>
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
Temporary Manager		1		
Lifeguards	14	14		

		Swimming Pool #10-15		
		ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
PERSONNEL SERVICES				
107	Temporary Employees	\$40,000.00	\$36,500.00	\$32,500.00
SUBTOTAL		<u>\$40,000.00</u>	<u>\$36,500.00</u>	<u>\$32,500.00</u>
SUPPLIES AND MATERIALS				
201	Office Supplies	\$200.00	\$100.00	\$100.00
203	Furniture/Fixtures	\$0.00	\$1,000.00	\$1,000.00
204	Uniforms	\$600.00	\$700.00	\$650.00
207	Minor Tools & Apparatus	\$4,600.00	\$2,500.00	\$2,500.00
208	Janitorial Supplies	\$200.00	\$650.00	\$550.00
209	Chemical & Mechanical Supplies	\$12,000.00	\$15,000.00	\$15,000.00
210	Botanical & Agricultural	\$0.00	\$500.00	\$500.00
215	Other Supplies	\$0.00	\$500.00	\$500.00
SUBTOTAL		<u>\$17,600.00</u>	<u>\$20,950.00</u>	<u>\$20,800.00</u>
MAINTENANCE OF BUILDINGS, ETC.				
301	Buildings & Grounds	\$3,600.00	\$2,000.00	\$2,000.00
SUBTOTAL		<u>\$3,600.00</u>	<u>\$2,000.00</u>	<u>\$2,000.00</u>
MAINTENANCE OF EQUIPMENT				
402	Machinery	\$0.00	\$5,000.00	\$3,000.00
403	Heating & Cooling	\$0.00	\$0.00	\$0.00
411	PA System	\$0.00	\$250.00	\$250.00
425	Swimming Pool Equipment	\$700.00	\$2,500.00	\$2,500.00
SUBTOTAL		<u>\$700.00</u>	<u>\$7,750.00</u>	<u>\$5,750.00</u>
CONTRACTUAL SERVICES				
501	Communication	\$700.00	\$700.00	\$500.00
502	Rental of Equipment	\$0.00	\$0.00	\$0.00
503	Liability Insurance	\$1,700.00	\$1,750.00	\$1,800.00
505	Advertising	\$0.00	\$450.00	\$500.00
506	Business & Travel	\$0.00	\$1,000.00	\$500.00
510	Contractual & Fee Basis Services	\$0.00	\$250.00	\$200.00
511	Utility Services	\$12,500.00	\$13,500.00	\$14,000.00
514	Vending & Concessions	\$0.00	\$0.00	\$0.00
523	Workers Compensation	\$500.00	\$500.00	\$300.00
524	Unemployment Compensation	\$600.00	\$600.00	\$500.00
527	Payroll Taxes	\$3,100.00	\$3,100.00	\$2,500.00
529	Sales Tax	\$0.00	\$0.00	\$0.00
SUBTOTAL		<u>\$19,100.00</u>	<u>\$21,850.00</u>	<u>\$20,800.00</u>
CAPITAL OUTLAY				
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>\$81,000.00</u>	<u>\$89,050.00</u>	<u>\$81,850.00</u>

ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	'FUN CTION SUPPORT SERVICES	DEPARTMEN T/ACCOUNT SUPPORT SERVICES		ACCOUNT NUMBER 10-17
OBJECT CODE CLASSIFICATION		ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
PERSONNEL SERVICES		\$88,900.00	\$97,300.00	\$71,860.00
SUPPLIES AND MATERIALS		\$24,700.00	\$24,250.00	\$22,750.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$2,800.00	\$2,500.00	\$2,500.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$10,200.00	\$10,950.00	\$9,450.00
CONTRACTUAL SERVICES		\$144,900.00	\$130,500.00	\$144,400.00
CAPITAL OUTLAY		\$4,000.00	\$3,000.00	\$0.00
DEBT SERVICE		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ALL OBJECT CODES		\$275,500.00	\$268,500.00	\$250,960.00
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEE S		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
Animal Control Officer	1	1		
Service Worker	0	1		

SUPPORT SERVICES
#10-17

		ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
<u>PERSONNEL SERVICES</u>				
103	Operallons & Maintenance	\$87,000.00	\$93,000.00	\$69,360.00
105	Overtime	\$100.00	\$2,500.00	\$1,000.00
106	Part-time	\$0.00	\$0.00	\$0.00
108	Special Projects	\$1,000.00	\$1,000.00	\$1,000.00
109	Incentive Pay	\$800.00	\$800.00	\$500.00
SUBTOTAL		\$88,900.00	\$97,300.00	\$71,860.00
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$1,200.00	\$700.00	\$500.00
204	Uniforms	\$0.00	\$0.00	\$1,000.00
205	Tires & Tubes	\$2,000.00	\$2,000.00	\$2,000.00
206	Motor Vehicle Supplies	\$3,000.00	\$5,800.00	\$4,000.00
207	Minor Tools & Apparatus	\$10,000.00	\$7,000.00	\$8,000.00
208	Janitorial Supplies	\$500.00	\$500.00	\$500.00
209	Chemical & Mechanical Supplies	\$4,000.00	\$5,500.00	\$4,000.00
210	Botanical & Agricultural	\$4,000.00	\$2,500.00	\$2,500.00
215	Other Supplies	\$0.00	\$250.00	\$250.00
SUBTOTAL		\$24,700.00	\$24,250.00	\$22,750.00
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$1,000.00	\$2,000.00	\$2,000.00
307	Water Distribution System	\$1,800.00	\$500.00	\$500.00
SUBTOTAL		\$2,800.00	\$2,500.00	\$2,500.00
<u>MAINTENANCE OF EQUIPMENT</u>				
402	Machinery	\$2,000.00	\$3,000.00	\$2,000.00
403	Heating & Cooling Equipment	\$0.00	\$0.00	\$0.00
404	Automotive Equipment	\$3,000.00	\$3,000.00	\$3,000.00
405	Shop Equipment	\$500.00	\$500.00	\$500.00
406	Minor Tools & Equipment	\$500.00	\$250.00	\$250.00
407	Mowing Equipment	\$3,000.00	\$3,000.00	\$2,500.00
411	Radio	\$700.00	\$700.00	\$700.00
422	Playground Equipment	\$500.00	\$500.00	\$500.00
SUBTOTAL		\$10,200.00	\$10,950.00	\$9,450.00
<u>CONTRACTUAL SERVICES</u>				
501	Communication	\$2,500.00	\$3,000.00	\$3,000.00
502	Equipment Rental	\$0.00	\$0.00	\$0.00
503	Liability Insurance	\$3,300.00	\$3,900.00	\$3,900.00
505	Advertising	\$200.00	\$500.00	\$500.00
506	Business & Travel	\$2,500.00	\$4,000.00	\$4,000.00
509	Custody Support Services	\$1,500.00	\$2,000.00	\$2,000.00
510	Contractual & Fee Basis Services	\$2,500.00	\$2,500.00	\$2,500.00
511	Utility Services	\$78,000.00	\$70,000.00	\$70,000.00
521	Membership & Subscription	\$1,000.00	\$1,000.00	\$1,000.00
523	Workers Compensation	\$2,600.00	\$2,600.00	\$2,600.00
524	Unemployment Compensation	\$600.00	\$600.00	\$400.00
525	Employee Retirement	\$14,600.00	\$14,600.00	\$14,500.00
526	Employee Insurance	\$28,200.00	\$18,400.00	\$34,800.00
527	Payroll Taxes	\$7,400.00	\$7,400.00	\$5,200.00
SUBTOTAL		\$144,900.00	\$130,500.00	\$144,400.00
<u>CAPITAL OUTLAY</u>				
601	Buildings	\$0.00	\$0.00	\$0.00
610	Office Equipment	\$0.00	\$0.00	\$0.00
611	Machinery & Equipment	\$0.00	\$0.00	\$0.00
612	Other Equipment	\$4,000.00	\$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	\$0.00	\$3,000.00	\$0.00
SUBTOTAL		\$4,000.00	\$3,000.00	\$0.00
TOTAL ALL OBJECT CODES		\$275,500.00	\$268,500.00	\$250,960.00

ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	FUNCTION SUPPORT SERVICES	DEPARTMENT/ACCOUNT MAINTENANCE		ACCOUNT NUMBER 10-19
OBJECT CODE CLASSIFICATION		ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
PERSONNEL SERVICES		\$0.00	\$0.00	\$59,650.00
SUPPLIES AND MATERIALS		\$14,650.00	\$15,600.00	\$16,100.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$500.00	\$1,500.00	\$1,500.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$3,500.00	\$6,500.00	\$6,500.00
CONTRACTUAL SERVICES		\$0.00	\$0.00	\$32,990.00
CAPITAL OUTLAY		\$34,900.00	\$0.00	\$0.00
DEBT SERVICE		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ALL OBJECT CODES		<u>\$53,550.00</u>	<u>\$23,600.00</u>	\$116,740.00
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
Maintenance Supervisor	0			

MAINTENANCE
11-10-19

		ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
<u>PERSONNEL SERVICES</u>				
103	Operations & Maintenance	\$0.00	\$0.00	\$58,650.00
108	Special Projects	\$0.00	\$0.00	\$500.00
109	Incentive Pay	\$0.00	\$0.00	\$500.00
SUBTOTAL		\$0.00	\$0.00	\$59,650.00
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$700.00	\$500.00	\$500.00
204	Uniforms	\$0.00	\$0.00	\$500.00
205	Tires & Tubes	\$100.00	\$600.00	\$600.00
206	Motor Vehicle Supplies	\$4,500.00	\$4,800.00	\$5,000.00
207	Minor Tools & Apparatus	\$8,000.00	\$8,000.00	\$8,000.00
208	Janitorial Supplies	\$250.00	\$500.00	\$500.00
209	Chemical & Mechanical Supplies	\$1,100.00	\$1,200.00	\$1,000.00
210	Botanical & Agricultural	\$0.00	\$0.00	\$0.00
215	Other Supplies	\$0.00	\$0.00	\$0.00
SUBTOTAL		\$14,650.00	\$15,600.00	\$16,100.00
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$500.00	\$1,500.00	\$1,500.00
307	Water Distribution System	\$0.00	\$0.00	\$0.00
SUBTOTAL		\$500.00	\$1,500.00	\$1,500.00
<u>MAINTENANCE OF EQUIPMENT</u>				
402	Machinery	\$1,000.00	\$1,000.00	\$1,000.00
403	Heating & Cooling Equipment	\$0.00	\$500.00	\$500.00
404	Automotive Equipment	\$1,000.00	\$2,900.00	\$3,000.00
405	Shop Equipment	\$1,000.00	\$1,000.00	\$1,000.00
406	Minor Tools & Equipment	\$500.00	\$1,000.00	\$1,000.00
407	Mowing Equipment	\$0.00	\$0.00	\$0.00
411	Radio	\$0.00	\$100.00	\$0.00
422	Playground Equipment	\$0.00	\$0.00	\$0.00
SUBTOTAL		\$3,500.00	\$6,500.00	\$6,500.00
<u>CONTRACTUAL SERVICES</u>				
523	Workers Compensation	\$0.00	\$0.00	\$500.00
524	Unemployment Compensation	\$0.00	\$0.00	\$250.00
525	Employee Retirement	\$0.00	\$0.00	\$12,000.00
526	Employee Insurance	\$0.00	\$0.00	\$16,240.00
527	Payroll Taxes	\$0.00	\$0.00	\$4,000.00
SUBTOTAL		\$0.00	\$0.00	\$32,990.00
<u>CAPITAL OUTLAY</u>				
601	Buildings	\$0.00	\$0.00	\$0.00
610	Office Equipment	\$0.00	\$0.00	\$0.00
611	Machinery & Equipment	\$0.00	\$0.00	\$0.00
612	Other Equipment	\$8,900.00	\$0.00	\$0.00
613	Motor Vehicles	\$26,000.00	\$0.00	\$0.00
614	Shop Equipment	\$0.00	\$0.00	\$0.00
620	Other Improvements	\$0.00	\$0.00	\$0.00
SUBTOTAL		\$34,900.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		\$53,550.00	\$23,600.00	\$116,740.00

WATER & SEWER FUNDS

ANNUAL BUDGET				
SUMMARY				
FUND WATER & SEWER	FUNCTION PUBLIC WORKS	DEPARTMENT / ACCOUNT WATER & SEWER		ACCOUNT NUMBER
OBJECT CODE CLASSIFICATION		ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
PERSONNEL SERVICES		\$213,500.00	\$244,450.00	\$236,324.00
SUPPLIES AND MATERIALS		\$45,550.00	\$57,500.00	\$53,500.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$76,200.00	\$95,300.00	\$99,500.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$11,500.00	\$14,700.00	\$14,700.00
CONTRACTUAL SERVICES		\$331,300.00	\$313,500.00	\$345,365.00
CAPITAL OUTLAY		\$1,450,000.00	\$3,692,000.00	\$0.00
DEBT SERVICE		<u>\$346,838.00</u>	<u>\$345,763.00</u>	<u>\$344,538.00</u>
TOTAL ALL OBJECT CODES		\$2,474,888.00	\$4,763,213.00	\$1,093,927.00
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
W&S Superintendent	1	1		
Service Worker	3	4		

WATER & SEWER
#11-21

	ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
<u>PERSONNEL SERVICES</u>			
101 Administration	\$0.00	\$0.00	\$0.00
102 Clerical	\$0.00	\$0.00	\$0.00
103 Operations & Maintenance	\$183,000.00	\$206,200.00	\$210,324.00
105 Overtime	\$25,500.00	\$30,000.00	\$20,000.00
106 Part-time	\$0.00	\$2,000.00	\$0.00
108 Special Projects	\$2,500.00	\$2,750.00	\$2,500.00
109 Incentive Pay	\$2,500.00	\$3,500.00	\$3,500.00
SUBTOTAL	\$213,500.00	\$244,450.00	\$236,324.00
<u>SUPPLIES AND MATERIALS</u>			
201 Office Supplies	\$2,000.00	\$3,000.00	\$2,000.00
202 Purchase of Ice	\$0.00	\$0.00	\$0.00
204 Uniforms & Clothing	\$2,800.00	\$2,800.00	\$2,800.00
205 Tires & Tubes	\$3,000.00	\$3,000.00	\$3,000.00
206 Motor Vehicle Supplies	\$11,500.00	\$14,000.00	\$13,000.00
207 Minor Tools & Apparatus	\$10,000.00	\$11,000.00	\$10,000.00
208 Janitorial Supplies	\$250.00	\$500.00	\$500.00
209 Chemical & Mechanical Supplies	\$16,000.00	\$23,000.00	\$22,000.00
210 Botanical & Agricultural	\$0.00	\$0.00	\$0.00
215 Other Supplies	\$0.00	\$200.00	\$200.00
SUBTOTAL	\$45,550.00	\$57,500.00	\$53,500.00
<u>MAINTENANCE OF BUILDINGS, ETC.</u>			
301 Buildings & Grounds	\$3,000.00	\$2,500.00	\$2,500.00
303 Water Chlorination	\$0.00	\$0.00	\$0.00
304 Sanitary Sewers	\$35,000.00	\$35,000.00	\$35,000.00
305 Sewage Treatment Plant	\$5,000.00	\$5,000.00	\$5,000.00
307 Water Distribution System	\$29,000.00	\$35,000.00	\$35,000.00
308 Meters & Settings	\$4,200.00	\$15,000.00	\$15,000.00
313 Water Tower & Tanks	\$0.00	\$2,800.00	\$7,000.00
SUBTOTAL	\$76,200.00	\$95,300.00	\$99,500.00
<u>MAINTENANCE OF EQUIPMENT</u>			
401 Office Equipment	\$0.00	\$200.00	\$200.00
402 Machinery	\$5,500.00	\$7,500.00	\$7,500.00
403 Heating & Cooling	\$0.00	\$1,000.00	\$1,000.00
404 Automotive Equipment	\$4,000.00	\$4,000.00	\$4,000.00
405 Shop Equipment	\$0.00	\$0.00	\$0.00
411 Radio	\$2,000.00	\$2,000.00	\$2,000.00
SUBTOTAL	\$11,500.00	\$14,700.00	\$14,700.00
<u>CONTRACTUAL SERVICES</u>			
501 Communication	\$3,900.00	\$3,900.00	\$3,900.00
502 Rental Fees	\$1,000.00	\$1,000.00	\$1,000.00
503 Liability Insurance	\$10,000.00	\$10,000.00	\$10,000.00
504 Rental of Land	\$0.00	\$0.00	\$0.00

505	Advertising	\$1,200.00	\$1,500.00	\$1,500.00
506	Business & Travel	\$6,000.00	\$6,000.00	\$6,000.00
510	Contractual & Fee Basis Services	\$25,000.00	\$10,000.00	\$25,000.00
511	Utility Services	\$72,000.00	\$80,000.00	\$70,000.00
514	Vending & Concessions	\$0.00	\$0.00	\$0.00
520	Utility User Fee	\$23,000.00	\$19,000.00	\$24,000.00
521	Membership & Subscription	\$3,000.00	\$1,000.00	\$5,000.00
522	Administrative Expense	\$63,000.00	\$62,000.00	\$69,000.00
523	Workers Compensation	\$8,100.00	\$8,100.00	\$8,100.00
524	Unemployment Compensation	\$1,000.00	\$1,000.00	\$1,000.00
525	Employee Retirement	\$35,100.00	\$35,100.00	\$37,000.00
526	Employee Insurance	\$63,000.00	\$56,200.00	\$65,165.00
527	Payroll Taxes	\$16,000.00	\$18,700.00	\$18,700.00
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		\$331,300.00	\$313,500.00	\$345,365.00
CAPITAL OUTLAY				
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	\$0.00	\$12,000.00	\$0.00
618	Sewer System Improvement	\$1,450,000.00	\$3,680,000.00	\$0.00
SUBTOTAL		\$1,450,000.00	\$3,692,000.00	\$0.00
DEBT SERVICE				
701	Principal- Certificates of Obligation	\$200,000.00	\$205,000.00	\$210,000.00
711	Interest- Certificates of Obligation	\$146,838.00	\$140,763.00	\$134,538.00
SUBTOTAL		\$346,838.00	\$345,763.00	\$344,538.00
TOTAL ALL OBJECT CODES		\$2,474,888.00	\$4,763,213.00	\$1,093,927.00

**ANNUAL BUDGET
SUMMARY**

FUND	FUNCTION	DEPARTMENT/ACCOUNT	ACCOUNT NUMBER
WATER & SEWER	SUPPORT SERVICES	UTILITY BILLING	11-22

OBJECT CODE CLASSIFICATION	ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
PERSONNEL SERVICES	\$38,640.00	\$42,802.00	\$39,556.00
SUPPLIES AND MATERIALS	\$11,000.00	\$15,000.00	\$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	\$37,300.00	\$27,998.00	\$14,916.00
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>\$86,940.00</u>	<u>\$85,800.00</u>	<u>\$64,472.00</u>

PERSONNEL ALLOCATION

POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
Utility Clerk	1			

UTILITY BILLING
#11-22

		ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
<u>PERSONNEL SERVICES</u>				
102	Clerical	\$37,800.00	\$37,800.00	\$38,556.00
107	Temporary Employees	\$0.00	\$4,002.00	\$0.00
108	Special Projects	\$500.00	\$500.00	\$500.00
109	Incentive Pay	<u>\$340.00</u>	<u>\$500.00</u>	<u>\$500.00</u>
SUBTOTAL		<u>\$38,640.00</u>	<u>\$42,802.00</u>	<u>\$39,556.00</u>
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	<u>\$11,000.00</u>	<u>\$15,000.00</u>	<u>\$10,000.00</u>
SUBTOTAL		<u>\$11,000.00</u>	<u>\$15,000.00</u>	<u>\$10,000.00</u>
<u>CONTRACTUAL SERVICES</u>				
503	Liability Insurance	\$500.00	\$500.00	\$500.00
506	Business & Travel	\$5,000.00	\$4,000.00	\$2,000.00
510	Contractual and Fee Basis Services	\$4,000.00	\$3,500.00	\$2,500.00
512	Data Processing	\$0.00	\$0.00	\$0.00
521	Membership & Subscription	\$1,000.00	\$600.00	\$300.00
523	Workers Compensaiton	\$200.00	\$200.00	\$200.00
524	Unemployment Compensation	\$400.00	\$400.00	\$200.00
525	Employee Retirement	\$5,900.00	\$5,900.00	\$5,900.00
526	Employee Insurance	\$17,300.00	\$9,898.00	\$116.00
527	Payroll Taxes	<u>\$3,000.00</u>	<u>\$3,000.00</u>	<u>\$3,200.00</u>
SUBTOTAL		<u>\$37,300.00</u>	<u>\$27,998.00</u>	<u>\$14,916.00</u>
TOTAL ALLOBJECT CODES		<u>\$86,940.00</u>	<u>\$85,800.00</u>	<u>\$64,472.00</u>

SANITATION FUND

ANNUAL BUDGET SUMMARY				
FUND SANITATION	FUNCTION PUBLIC WORKS	DEPARTMENT/ACCOUNT TRASH COLLECTION		ACCOUNT NUMBER 12-30
OBJECT CODE CLASSIFICATION		ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
PERSONNEL SERVICES		\$73,400.00	\$90,150.00	\$91,378.00
SUPPLIES AND MATERIALS		\$57,500.00	\$52,940.00	\$39,750.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$1,000.00	\$1,000.00	\$1,000.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$31,500.00	\$19,500.00	\$16,500.00
CONTRACTUAL SERVICES		\$76,050.00	\$87,900.00	\$92,300.00
CAPITAL OUTLAY		\$165,000.00	\$0.00	\$0.00
DEBT SERVICE		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ALL OBJECT CODES		<u>\$404,450.00</u>	<u>\$251,490.00</u>	<u>\$240,928.00</u>
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
Trash Truck Driver	2	2		

TRASH COLLECTION
1112-30

		ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
<u>PERSONNEL SERVICES</u>				
103	Operations & Maintenance	\$71,000.00	\$86,400.00	\$88,128.00
105	Overtime	\$2,000.00	\$2,500.00	\$2,000.00
108	Special Projects	\$1,000.00	\$1,000.00	\$1,000.00
109	Incentive Pay	\$0.00	\$250.00	\$250.00
SUBTOTAL		\$74,000.00	\$90,150.00	\$91,378.00
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$0.00	\$50.00	\$50.00
204	Uniforms	\$2,500.00	\$2,800.00	\$2,000.00
205	Tires & Tubes	\$2,000.00	\$8,000.00	\$6,000.00
206	Motor Vehicle Supplies	\$14,000.00	\$10,790.00	\$1,400.00
207	Minor Tools & Apparatus	\$34,000.00	\$31,000.00	\$30,000.00
208	Janitorial Supplies	\$0.00	\$100.00	\$100.00
209	Chemical & Mechanical Supplies	\$0.00	\$100.00	\$100.00
215	Other Supplies	\$0.00	\$100.00	\$100.00
SUBTOTAL		\$52,500.00	\$52,940.00	\$39,750.00
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$1,000.00	\$1,000.00	\$1,000.00
SUBTOTAL		\$1,000.00	\$1,000.00	\$1,000.00
<u>MAINTENANCE OF EQUIPMENT</u>				
402	Machinery	\$2,000.00	\$1,000.00	\$1,000.00
404	Automotive Equipment	\$44,000.00	\$18,000.00	\$15,000.00
411	Radio	\$500.00	\$500.00	\$500.00
SUBTOTAL		\$46,500.00	\$19,500.00	\$16,500.00
<u>CONTRACTUAL SERVICES</u>				
501	Communication	\$0.00	\$400.00	\$400.00
503	Liability Insurance	\$4,000.00	\$5,000.00	\$5,000.00
504	Rental of Land	\$0.00	\$0.00	\$0.00
505	Advertising	\$0.00	\$400.00	\$400.00
506	Business & Travel	\$0.00	\$250.00	\$250.00
510	Contractual & Fee Basis Services	\$1,500.00	\$5,000.00	\$5,000.00
511	Utility Services	\$700.00	\$1,500.00	\$1,500.00
520	Utility User Fee	\$10,400.00	\$10,400.00	\$10,400.00
521	Membership & Subscription	\$1,100.00	\$1,100.00	\$1,100.00
522	Administrative Expense	\$12,850.00	\$12,850.00	\$12,850.00
523	Workers Compensation	\$4,000.00	\$4,000.00	\$4,000.00
524	Unemployment Compensation	\$500.00	\$500.00	\$500.00
525	Employee Retirement	\$11,500.00	\$13,500.00	\$13,500.00
526	Employee Insurance	\$23,000.00	\$26,100.00	\$30,500.00
527	Payroll Taxes	\$5,500.00	\$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		\$75,050.00	\$87,900.00	\$92,300.00
<u>CAPITAL OUTLAY</u>				
613	Motor Vehicles	\$165,000.00	\$0.00	\$0.00
615	Refuse Collection Equipment	\$154,844.00	\$0.00	\$0.00
SUBTOTAL		\$319,844.00	\$0.00	\$0.00
<u>DEBT SERVICE</u>				
715	Installment Payments	\$0.00	\$0.00	\$0.00
SUBTOTAL		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		\$568,894.00	\$251,490.00	\$240,928.00

ANNUAL BUDGET SUMMARY

FUND SANITATION	FUNCTION PUBLIC WORKS	DEPARTMENT/ACCOUNT TRANSFER STATION		ACCOUNT NUMBER 12-32
OBJECT CODE CLASSIFICATION		ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-20 18
PERSONNEL SERVICES		\$144,760.00	\$166,550.00	\$154,400.00
SUPPLIES AND MATERIALS		\$17,800.00	\$38,700.00	\$42,500.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$1,000.00	\$1,000.00	\$1,000.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$21,800.00	\$19,400.00	\$10,800.00
CONTRACTUAL SERVICES		\$172,100.00	\$139,900.00	\$137,600.00
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>\$357,460.00</u>	\$365,550.00	<u>\$346,300.00</u>

PERSONNEL ALLOCATION	
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TRANSFER STATION
1112-32

		ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
<u>PERSONNELSERVICES</u>				
103	Operations & Maintenance	\$137,000.00	\$156,900.00	\$150,000.00
105	Overtime	\$3,000.00	\$1,900.00	\$1,900.00
106	Part Time	\$2,500.00	\$5,000.00	\$0.00
108	Special Projects	\$1,500.00	\$1,750.00	\$1,500.00
109	Incentive Pay	\$760.00	\$1,000.00	\$1,000.00
SUBTOTAL		\$144,760.00	\$166,550.00	\$154,400.00
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$800.00	\$1,000.00	\$13,000.00
203	Furniture/Fixtures	\$0.00	\$0.00	\$0.00
204	Uniforms & Clothing	\$450.00	\$1,200.00	\$1,200.00
205	Tires & Tubes	\$2,500.00	\$12,000.00	\$10,000.00
206	Motor Vehicle Supplies	\$12,000.00	\$20,000.00	\$14,000.00
207	Minor Tools & Apparatus	\$1,000.00	\$3,000.00	\$3,000.00
208	Janitorial Supplies	\$800.00	\$1,000.00	\$800.00
209	Chemical & Mechanical Supplies	\$250.00	\$500.00	\$500.00
SUBTOTAL		\$17,800.00	\$38,700.00	\$42,500.00
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$1,000.00	\$1,000.00	\$1 000.00
SUBTOTAL		\$1,000.00	\$1,000.00	\$1,000.00
<u>MAINTENANCEOF EQUIPMENT</u>				
402	Machinery	\$13,000.00	\$14,000.00	\$6,750.00
403	Heating and Cooling Equipment	\$0.00	\$500.00	\$500.00
404	Automotive Equipment	\$8,000.00	\$4,500.00	\$2,500.00
405	Shop Equipment	\$400.00	\$0.00	\$0.00
411	Radio	\$400.00	\$400.00	\$1,050.00
SUBTOTAL		\$21,800.00	\$19,400.00	\$10,800.00
<u>CONTRACTUAL SERVICES</u>				
501	Communication	\$3,000.00	\$4,200.00	\$4,200.00
502	Rental of Equipment	\$0.00	\$0.00	\$0.00
503	Liability Insurance	\$2,600.00	\$4,000.00	\$4,000.00
505	Advertising	\$0.00	\$400.00	\$400.00
506	Business& Travel	\$500.00	\$3,000.00	\$3,000.00
510	Contractual & Fee Basis Services	\$63,000 .00	\$27,500.00	\$27,500.00
511	Utility Services	\$5,000.00	\$10,000.00	\$7,000.00
521	Membership & Subscription	\$1,300.00	\$1,300.00	\$1,300.00
522	Administrative Expense	\$14,500.00	\$14,500.00	\$14,500.00
523	Workers Compensation	\$3,700 .00	\$3 ,700.00	\$3,700.00
524	Unemployment Compensation	\$1,000.00	\$1,000.00	\$1,000.00
525	Employee Retirement	\$22,500.00	\$24,300.00	\$22,000.00
526	Employee Insurance	\$44,000.00	\$33,300.00	\$39,000.00
527	Payroll Taxes	\$11,000.00	\$12,700.00	\$10,000.00
531	Depreciation Expense	\$0.00	\$0.00	\$0.00
SUBTOTAL		\$172,100.00	\$139,900.00	\$137,600.00
<u>CAPITAL OUTLAY</u>				
611	Machinery and 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		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		<u>\$357,460.00</u>	<u>\$365,550.00</u>	<u>\$346,300.00</u>

GOLF COURSE FUND

ANNUAL BUDGET				
SUMMARY				
FUND GOLF COURSE	FUNCTION PUBLIC SERVICE	DEPARTMENT/ACCOUNT GOLF COURSE		ACCOUNT NUMBER 14-40
OBJECT CODE CLASSIFICATION		ESTIMATED 2015-2016	PROPOSED 2016-2017	PROPOSED 2017-2018
PERSONNEL SERVICES		\$26,700.00	\$37,900.00	\$43,340.00
SUPPLIES AND MATERIALS		\$33,000.00	\$23,400.00	\$28,450.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$24,500.00	\$15,350.00	\$11,000.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$9,750.00	\$8,050.00	\$6,050.00
CONTRACTUAL SERVICES		\$103,000.00	\$96,110.00	\$99,910.00
CAPITAL OUTLAY		\$39,600.00	\$16,100.00	\$32,100.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		\$236,550.00	\$196,910.00	\$220,850.00
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
Superintendent	1	1		

GOLF COURSE
#14-40

		ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
<u>PERSONNEL SERVICES</u>				
103	Operations & Maintenance	\$26,700.00	\$37,400.00	\$42,840.00
108	Special Projects	\$0.00	\$500.00	\$500.00
SUBTOTAL		\$26,700.00	\$37,900.00	\$43,340.00
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$1,500.00	\$1,800.00	\$1,500.00
202	Purchases or Ice	\$0.00	\$0.00	\$0.00
204	Uniforms and Clothing	\$1,000.00	\$0.00	\$0.00
205	Tires & Tubes	\$1,000.00	\$400.00	\$400.00
206	Molar Vehicle Supplies	\$6,000.00	\$4,450.00	\$4,800.00
207	Minor Tools & Apparatus	\$9,000.00	\$2,000.00	\$2,000.00
208	Janitorial Supplies	\$1,500.00	\$750.00	\$750.00
209	Chemical & Mechanical Supplies	\$13,000.00	\$14,000.00	\$19,000.00
210	Botanical & Agricultural	\$0.00	\$0.00	\$0.00
215	Other Supplies	\$0.00	\$0.00	\$0.00
SUBTOTAL		\$33,000.00	\$23,400.00	\$28,450.00
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$3,500.00	\$2,350.00	\$2,000.00
307	Water Distribution System	\$16,000.00	\$9,000.00	\$4,000.00
309	Golf Course Maintenance	\$5,000.00	\$4,000.00	\$5,000.00
SUBTOTAL		\$24,500.00	\$15,350.00	\$11,000.00
<u>MAINTENANCE OF EQUIPMENT</u>				
402	Machinery	\$8,000.00	\$6,000.00	\$4,000.00
403	Heating & Cooling Equipment	\$1,000.00	\$500.00	\$500.00
404	Automotive Equipment	\$500.00	\$1,000.00	\$1,000.00
405	Shop Equipment	\$150.00	\$150.00	\$150.00
406	Minor Tools & Equip	\$100.00	\$400.00	\$400.00
SUBTOTAL		\$9,750.00	\$8,050.00	\$6,050.00
<u>CONTRACTUAL SERVICES</u>				
501	Communication	\$1,600.00	\$1,800.00	\$1,600.00
502	Rental or Equipment	\$2,500.00	\$1,000.00	\$1,000.00
503	Liability Insurance	\$800.00	\$800.00	\$800.00
504	Rental or Land	\$0.00	\$0.00	\$0.00
505	Advertising	\$500.00	\$1,000.00	\$1,000.00
510	Contractual & Fee Basis Services	\$51,000.00	\$45,000.00	\$37,500.00
511	Utility Services	\$28,000.00	\$26,700.00	\$30,000.00
521	Membership & Subscription	\$1,500.00	\$1,500.00	\$1,500.00
522	Administrative Expense	\$0.00	\$0.00	\$0.00
523	Workers Compensation	\$500.00	\$500.00	\$500.00
524	Unemployment Compensation	\$200.00	\$250.00	\$250.00
525	Employee Retirement	\$3,900.00	\$6,340.00	\$6,340.00
526	Employee Insurance	\$10,500.00	\$8,000.00	\$16,200.00
527	Payroll Taxes	\$2,000.00	\$3,220.00	\$3,220.00
528	Interest & Penalties	\$0.00	\$0.00	\$0.00
531	Depreciation Expense	\$0.00	\$0.00	\$0.00
SUBTOTAL		\$103,000.00	\$96,110.00	\$99,910.00
<u>CAPITAL OUTLAY</u>				
601	Buildings	\$0.00	\$0.00	\$0.00
610	Office Equipment	\$0.00	\$0.00	\$0.00
611	Machinery & Equipment	\$20,600.00	\$16,100.00	\$16,100.00
612	Other Equipment	\$0.00	\$0.00	\$16,000.00
613	Vehicles & Supplies	\$0.00	\$0.00	\$0.00
617	Water System Improvements	\$19,000.00	\$0.00	\$0.00
620	Other Improvements	\$0.00	\$0.00	\$0.00
SUBTOTAL		\$39,600.00	\$16,100.00	\$32,100.00
TOTAL ALL OBJECT CODES		\$236,550.00	\$196,910.00	\$220,850.00

SPECIAL REVENUE FUND

ANNUAL BUDGET				
SUMMARY				
FUND SPECIAL REVENUE HOTEL OCC. TAX		DEPARTMENT/ACCOUNT HOTEL OCCUPANCY TAX		ACCOUNT NUMBER 18-42
OBJECT CODE CLASSIFICATION	ACTUAL 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018	
PERSONNEL SERVICES	\$0.00	\$0.00	\$0.00	
SUPP LIES AND MATERIALS	\$0.00	\$0.00	\$0.00	
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS	\$500.00	\$1,000.00	\$1,000.00	
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION	\$0.00	\$0.00	\$0.00	
CONTRACTUAL SERVICES	\$280,000.00	\$368,495.00	\$330,000.00	
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	\$280,500.00	\$369,495.00	\$331,000.00	
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
No Personnel in this Department				

HOTEL OCCUPANCY TAX
#18-42

	ACTUAL <u>2015-2016</u>	ESTIMATED <u>2016-2017</u>	PROPOSED 2017-2018
<u>SUPPLIES AND MATERIALS</u>			
SUBTOTAL	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
MAINTENANCE OF <u>BUILDINGS</u> , ETC.			
301 Buildings & Grounds	<u>\$500.00</u>	<u>\$1,000.00</u>	<u>\$1,000.00</u>
SUBTOTAL	<u>\$500.00</u>	<u>\$1,000.00</u>	<u>\$1,000.00</u>
<u>CONTRACTUAL SERVICES</u>			
510 Contractual& Fee Basis Services	<u>\$280,000.00</u>	<u>\$368,495.00</u>	<u>\$330,000.00</u>
SUBTOTAL	<u>\$280,000.00</u>	<u>\$368,495.00</u>	<u>\$330,000.00</u>
CAPITAL OUTLAY			
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>\$280,500.00</u>	<u>\$369,495.00</u>	<u>\$331,000.00</u>

CHART OF ACCOUNTS

1017	Cash- Grant
1019	Cash- Interest and Sinking
1020	Cash in the Bank- Special Par k Fund
1022	Restricted Cert ificat es of Deposit
1030	Cert ificat es of Deposit
1035	Tex Star Investments
1040	Accounts Receivable
1041	A/R Street Cuts
1042	A/R Anima I Control
1043	A/R Scale Tickets/ Pul l-Off s
1044	A/R Transfer St at ion
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
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 Int erest
1080	Deposit on Purchase
1090	Amount Provided for Bond Pay ment
1100	Inventory
1101	Land
1102	Water and Sewer Improvement s
1103	Buildings and Structures
1104	Motor Vehic les
1105	Furniture and Office Equ ipment
1106	Machinery and Equipment
1107	Wells and Storage
1108	Distribution Piping
1109	Sewer System
1199	Accumulated Depreciation
1200	Notes Receivab le- Long Term
1670	Due from Othe r Fund s

LIABILITIES

2600	Utilit y Deposit
2602	Bad Debt
2609	Difference in Assumption

	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

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 Improvements 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, jackhammers, 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

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

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

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

DEPARTMENT/ACCOUNTCLASSIFICATION

BY FUND

GENERAL FUND

<u>DEPARTMENT/ ACCOUNTNUMBER</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)
7	Elections
8	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)

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
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 -Off s
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

