

THE CITY OF  
**FRIONA**



**2017 – 2018  
ANNUAL BUDGET**



**CITY OF FRIONA, TEXAS  
ANNUAL BUDGET**

**FOR FISCAL YEAR  
OCTOBER 1, 2017 - SEPTEMBER 30, 2018**

**MAYOR**

**Ricky White**

**MAYOR PRO-TEM**

**Greg Lewellen**

**CITY COUNCIL MEMBERS**

**Martha Barker**

**Nancy Davis**

**Bruce Fleming**

**Alan Monroe**

**CITY MANAGER**

**Patricia Phipps**

**HUMAN RESOURCE**

**Pam Mercado**

**CITY ATTORNEY**

**Marcus Norris**

Approved by  
City Council  
09/11/2017

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**Date:** 09/30/2017  
**To:** Honorable Mayor and City Council  
**From:** City Manager, Patricia Phipps  
**RE:** Budget Message

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Last year's 2016-2017 budgets totaled \$4,302,850.00. The attached budgets for 2017-2018 total proposed expenditures of \$4,998,750.00 will ensure our ability to maintain the level of service that is currently being delivered to the citizens. This budget is an increase of 16.173 % due to the balloon payment of \$672,770.54 payable to Prosperity Bank from the \$1,000,000.00 borrowed in 2008 for water improvements. The General Fund increase is for the purchase of a new ambulance. The budgeted funds for the Friona Economic Development Corporation totaling \$95,600.00 is not included in the calculations for this budget message. The General Fund dependency on the Water & Sewer Fund remains the same this year.

Capital improvements in this budget include the following; a pumper for the Fire Department, the purchase of a new ambulance, roof repair and central air conditioning at the Community Center, two pickup for the Public Works, and a sewer rodding machine.

With the property appraisal this year, the City Council lower the tax rate from \$0.7512 from the 2016-2017 budget year to \$0.7100 for the tax rate for the 2017-2018 Budget Year. We received a Texas Community Development Block Grant and will continue to replace old water lines in the City of Friona. Public safety including the police, fire and EMS services remain a priority and the community services available at the Friona Public Library tremendously add to the quality of life for all of Friona. Life safety is Friona's number one priority.

The \$4,998,750.00 budgeted expenditures are broken down into these major categories:

Personnel Services	31.14%
Supply Accounts	11.62%
Maintenance Accounts	6.92%
Miscellaneous & Contractual Accounts	15.67%
Balloon payment	13.45%
Capital Outlay	14.02%
Debt Service	7.18%

This budget accomplishes goals that have been set by the City Council and improves the productivity of employees by providing needed equipment and essential training.

I want to thank each of you for serving on the Council. I appreciate the opportunity to work for the City and wish Friona the best in the future. It has been an honor and privilege to be part of Friona. I also want to acknowledge the invaluable assistance I receive from all the employees who work for the City. Friona is very fortunate to have so many dedicated and responsible individuals working to make Friona a great place to live. The City Council and city employees are dedicated and committed to the citizens of this community.

Thank you again and have a great 2017-2018 year.

**ORDINANCE NO. #2017.09.11A**

**AN ORDINANCE OF THE CITY OF FRIONA, TEXAS APPROVING THE BUDGET AND MAKING APPROPRIATION FOR SUPPORT OF THE CITY GOVERNMENT FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017 AND ENDING SEPTEMBER 30, 2018**

**WHEREAS**, the City Manager has prepared and submitted to the City Council, a budget estimate of the expenditures and revenues of all City Departments, divisions, and offices for the fiscal year beginning October 1, 2017 and ending September 30, 2018, which has been considered and reviewed by the City Council and should be approved; and

**WHEREAS**, after due publication of notice as provided by law, a public hearing regarding the budget was held on September 11, 2017.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FRIONA, TEXAS:**

1. That the budget prepared and submitted by the City Manager to the City Council for the fiscal year beginning October 1, 2017 and ending September 30, 2018 is approved.
2. That the sum of **\$2,176,500** is hereby appropriated out of the **General Fund** for payment of operating expenses and capital expenditures of the City of Friona, Texas as set forth in detail in the budget.
3. That the sum of **\$2,001,500** is hereby appropriated out of the **Water and Sewer Fund** for payment of operating expenses, capital expenditures and debt service for the Water and Sewer Fund of the City of Friona, Texas, as set forth in detail in the budget.
4. That the sum of **\$358,750** is hereby appropriated out of the **Interest and Sinking Fund** for payment of debt service for the Interest and Sinking Fund of the City of Friona.
5. That the sum of **\$462,000** is hereby appropriated out of the **Operations and Maintenance Fund** for payment of operating expenses for the Operations and Maintenance Fund of the City of Friona.
6. That the sum of **\$95,600** is hereby appropriated out of the **Friona Economic Development Corporation** for payment of operating expenses and special projects of Friona Economic Development Corporation, as set forth in detail in the budget.

The above and foregoing Ordinance was duly introduced on the motion of Alderman Monroe with a second by Alderman Barker and by a unanimous vote of 5/0, was duly adopted and ordered filed this the 11<sup>th</sup> day of September, 2017.

Ricky White  
Ricky White, Mayor  
City of Friona, Texas

ATTEST:  
Patricia Phipps  
Patricia Phipps, City Secretary

**ORDINANCE NO. 2017.09.11B**

**AN ORDINANCE LEVYING TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF FRIONA, TEXAS GENERAL FUND FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017 AND TERMINATING SEPTEMBER 30, 2018**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FRIONA, TEXAS:**

That there is hereby levied and there shall be collected for the use and support of the Municipal Government of the City of Friona, Texas for the year 2017/2018 upon all property, real and personal and mixed, within the corporate limits of said City, subject to taxation, a tax of **\$0.7100** on each one hundred dollars valuation of property, said tax being so levied and apportioned to the specific purpose herein set forth.

For the maintenance and support of the general government and for the operation of the City government, to be placed in the General Fund, **\$0.5041** on each one hundred dollars (\$100.00) valuation of property.

PASSED AND APPROVED THIS THE 11<sup>TH</sup> DAY OF SEPTEMBER 2017.

/s/ Ricky White  
Ricky White, Mayor

ATTEST:

/s/ Patricia Phipps  
Patricia Phipps, City Secretary

**ORDINANCE NO. 2017.09.11C**

**AN ORDINANCE LEVYING TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF FRIONA, TEXAS INTEREST AND SINKING FUND FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017 AND TERMINATING SEPTEMBER 30, 2018**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FRIONA, TEXAS:**

That there is hereby levied and there shall be collected for the use and support of the Municipal Government of the City of Friona, Texas and to provide the Interest and Sinking Fund for the year 2017/2018 upon all property, real and personal and mixed, within the corporate limits of said City, subject to taxation, a tax of **\$0.7100** on each one hundred dollars valuation of property, said tax being so levied and apportioned to the specific purpose herein set forth.

For the Interest and Sinking Fund, **\$0.2059** on each one hundred (\$100.00) valuation of property.

PASSED AND APPROVED THIS THE 11<sup>TH</sup> DAY OF SEPTEMBER 2017.

/s/ Ricky White  
Ricky White, Mayor

ATTEST:

/s/ Patricia Phipps  
Patricia Phipps, City Secretary



**CITY OF FRIONA  
AD VALOREM TAX REVENUE AND DISTRIBUTION**

<b>Total 2017 Appraised Value</b>	<b>\$127,100,249</b>
<b>2017 Adjusted Taxable Value</b>	<b>\$127,068,919</b>
<b>Total 2017 Roll @ \$0.7100/\$100 Taxable Valuation</b>	<b>\$902,473</b>
<b>Estimated Rate of Collection</b>	<b>100%</b>
<b>Estimated Funds Available</b>	<b>\$902,473</b>

**DISTRIBUTION OF TAX RATE**

<b>General Fund</b>	<b>0.5041</b>	<b>\$640,731</b>
<b>Debt Service</b>	<b>0.2059</b>	<b>\$261,742</b>
<b>Total</b>	<b>0.7100</b>	<b>\$902,473</b>
<b>Rollback Rate</b>	<b>0.7138</b>	
<b>Effective Tax Rate</b>	<b>0.6846</b>	

**DISTRIBUTION OF TAX SUMMARY**

<b><u>Year</u></b>	<b><u>General Fund</u></b>	<b><u>Debt Service</u></b>	<b><u>Total</u></b>
1998	\$0.4720	0.2117	0.6837
1999	\$0.5284	0.1850	0.7134
2000	\$0.5029	0.2371	0.7400
2001	\$0.5292	0.1978	0.7270
2002	\$0.4995	0.3169	0.8164
2003	\$0.5318	0.2582	0.7900
2004	\$0.5591	0.2017	0.7608
2005	\$0.5683	0.2217	0.7900
2006	\$0.5658	0.2242	0.7900
2007	\$0.5672	0.2228	0.7900
2008	\$0.5785	0.2115	0.7900
2009	\$0.5836	0.2064	0.7900
2010	\$0.5897	0.2003	0.7900
2011	\$0.5970	0.1930	0.7900
2012	\$0.5402	0.2498	0.7900
2013	\$0.5592	0.2658	0.8250
2014	\$0.5438	0.2554	0.7992
2015	\$0.5098	0.2414	0.7512
2016	0.5115	0.2397	0.7512
2017	0.5041	0.2059	0.7100

**CITY OF FRIONA  
2017/2018 BONDED INDEBTEDNESS**

<b>BOND</b>	<b>MATURES</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
CO/2011	2022	\$ 205,000	\$ 30,842	\$ <b>235,842</b>
CO/2012	2021	\$ 115,000	\$ 7,150	\$ <b>122,150</b>
				\$ 357,992

	<b>CO/2011</b>	<b>CO/2012</b>	<b>ANNUAL TOTAL</b>
2017/18	\$ 235,841	\$ 122,150.00	\$ <b>357,991</b>
2018/19	\$ 240,164	\$ 124,800.00	\$ <b>364,964</b>
2019/20	\$ 238,690	\$ 122,400.00	\$ <b>361,090</b>
2020/21	\$ 241,600	\$ 60,600.00	\$ <b>302,200</b>
2021/22	\$ 243,960	\$ -	\$ <b>243,960</b>
			\$ 1,630,205

Outstanding principle & interest	\$ 1,200,255	\$ 429,950.00	\$ 1,630,205
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**10/01/2017                      OUTSTANDING PRINCIPAL**

CO/2011	\$ 1,110,000		
CO/2012	\$ 415,000		
SUBTOTAL	\$ 1,525,000	\$	1,525,000

**OUTSTANDING INTEREST**

CO/2011	\$ 90,255		
CO/2012	\$ 14,950		
SUBTOTAL	\$ 105,205	\$	105,205

	Grand total		
	Principal & Interest	\$	1,630,205

2017-2018 GENERAL FUND SUMMARY

<u>DEPARTMENT</u>	<u>PERSONNEL</u>	<u>SUPPLIES</u>	<u>MAINTENANCE</u>	<u>MISC. &amp; CONTRACTUAL</u>	<u>CAPITAL</u>	<u>TOTALS</u>
LEGISLATIVE	7	2,000	\$ -	73,993	\$ -	\$ 76,000
ADMINISTRATIVE	60,265	2,705	10,177	53,353	-	126,500
MUNICIPAL COURT	33,034	1,050	6,800	9,116	-	50,000
LIBRARY	144,552	32,025	7,505	27,918	-	212,000
POLICE	541,078	27,843	12,000	36,079	-	617,000
FIRE	611	17,300	21,523	27,566	100,000	167,000
EMS	183,822	43,324	19,477	38,377	220,000	505,000
STREETS	-	12,893	112,000	48,107	-	173,000
PARKS	46,650	8,356	17,919	18,075	-	91,000
CEMETERY	-	700	200	14,600	11,500	27,000
COMMUNITY CENTER	-	1,000	1,000	23,000	70,000	95,000
SWIMMING POOL	17,434	5,450	10,664	3,452	-	37,000
<b>TOTALS</b>	<b>1,027,453</b>	<b>154,646</b>	<b>219,265</b>	<b>373,636</b>	<b>401,500</b>	<b>2,176,500</b>
				<b>GF REVENUES</b>		<b>2,176,500</b>

**#4100 - GENERAL FUND REVENUES**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>BUDGET 2016-2017</b>	<b>ACTUAL 2016-2017</b>	<b>PROPOSED 2017-2018</b>
10	Administrative Tax - Water	\$ 60,000	\$ 60,000	\$ 60,000
12	Administrative Fee - Sanitation	\$ 90,000	\$ 92,000	\$ 92,000
18	Taxes - Current	\$ 562,730	\$ 576,257	\$ 640,730
19	Taxes - Delinquent	\$ 11,200	\$ 12,355	\$ 11,200
20	Taxes - Penalty & Interest	\$ 8,500	\$ 8,486	\$ 8,000
21	BP Tax Collection	\$ 900	\$ 942	\$ 900
22	Cemetery Administrative Fees	\$ 400	\$ 450	\$ 400
23	Cemetery Lot Sales	\$ 4,000	\$ 7,350	\$ 5,000
24	Animal Fines	\$ 650	\$ 980	\$ 650
26	Grant Payments	\$ 35,000	\$ 3,994	\$ 3,000
27	Court Fines	\$ 95,000	\$ 79,087	\$ 90,000
28	Franchise Tax	\$ 222,000	\$ 221,991	\$ 222,000
29	County Fire Protection	\$ 25,000	\$ 28,842	\$ 45,500
30	Permits	\$ 4,000	\$ 3,499	\$ 3,500
31	Insurance check hail damage	\$ -	\$ 25,900	\$ -
32	Swimming Pool Receipts	\$ 7,500	\$ 9,987	\$ 9,000
33	Municipal Sales Tax	\$ 290,000	\$ 285,252	\$ 284,000
34	Community/Redeemer Centers Rental	\$ 8,500	\$ 11,214	\$ 9,000
35	Court Cost	\$ 1,000	\$ 2,523	\$ 2,000
36	Ambulance Billing	\$ 190,000	\$ 201,368	\$ 171,000
37	Donations & Grant Action on Ambulance	\$ -	\$ -	\$ 188,000
39	Miscellaneous Revenue	\$ 2,500	\$ 5,053	\$ 5,000
40	Donations Received	\$ 9,000	\$ 9,000	\$ 9,000
41	Hotel Motel Tax Receipts	\$ 11,000	\$ 12,929	\$ 12,000
42	Farm Income	\$ 18,000	\$ 23,877	\$ 20,000
44	RV Park Rental Income	\$ 15,000	\$ 10,664	\$ 8,500
45	Rent Income	\$ 900	\$ 1,184	\$ 1,200
63	County Ambulance Payments	\$ 9,600	\$ 9,600	\$ 16,800
64	Hospital Ambulance Payments	\$ 36,000	\$ 51,900	\$ 50,000
68	Parks and Recreation	\$ 12,050	\$ 12,429	\$ 12,050
70	Fire Department city Escrow	\$ -	\$ -	\$ 50,000
71	Library Receipts	\$ 6,500	\$ 5,583	\$ 5,000
72	Capital Escrow	\$ 292,395	\$ 81,326	\$ 104,770
73	Fire Department Escrow	\$ -	\$ -	\$ 30,000
74	Sale of used equipment	\$ 4,400	\$ 4,850	\$ 2,000
46	Interest General Investments	\$ 4,275	\$ 4,689	\$ 4,300
<b>GENERAL FUND REVENUES TOTALS</b>		<b>\$ 2,038,000</b>	<b>\$ 1,865,561</b>	<b>\$ 2,176,500</b>

# 5101 - LEGISLATIVE

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>BUDGET 2016-2017</u>	<u>ACTUAL 2016-2017</u>	<u>PROPOSED 2017-2018</u>
<b>PERSONNEL</b>				
108	Workers Compensation	\$ 7	\$ 3	\$ 7
<b>PERSONNEL TOTAL</b>		<b>\$ 7</b>	<b>\$ 3</b>	<b>\$ 7</b>
<b>SUPPLIES</b>				
201	Office Supplies	\$ 700	\$ 842	\$ 600
208	Clothing Allowance	\$ 200	\$ -	\$ 200
222	Contract Labor/Other	\$ 1,200	\$ 1,200	\$ 1,200
<b>SUPPLIES TOTAL</b>		<b>\$ 2,100</b>	<b>\$ 2,042</b>	<b>\$ 2,000</b>
<b>MISCELLANEOUS &amp; CONTRACTUAL</b>				
402	Printing and Binding	\$ 100	\$ 80	\$ 100
403	Advertising	\$ 700	\$ 409	\$ 250
404	Recording Fees	\$ 500	\$ 200	\$ 250
405	Postage and Freight	\$ 150	\$ 50	\$ 150
407	Insurance	\$ 943	\$ 443	\$ 887
408	Special Services/Legal	\$ 35,900	\$ 23,075	\$ 63,056
409	Conference/Education Expense	\$ 2,000	\$ 810	\$ 1,700
410	Subscription and Dues	\$ 1,600	\$ 1,526	\$ 1,600
420	Election Expense	\$ 2,000	\$ 2,286	\$ 2,000
421	City Board of Development	\$ 4,000	\$ 4,000	\$ 4,000
<b>MISCELLANEOUS &amp; CONTRACTUAL TOTALS</b>		<b>\$ 47,893</b>	<b>\$ 32,879</b>	<b>\$ 73,993</b>
<b>CAPITAL TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LEGISLATIVE TOTALS</b>		<b>\$ 50,000</b>	<b>\$ 34,924</b>	<b>\$ 76,000</b>

**#5102 - ADMINISTRATION**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>BUDGET 2016-2017</b>	<b>ACTUAL 2016-2017</b>	<b>PROPOSED 2017-2018</b>
<b>PERSONNEL</b>				
101	Salaries Regular Employees	\$ 41,858	\$ 41,611	\$ 41,858
104	Social Security	\$ 3,294	\$ 3,111	\$ 3,294
105	Group Insurance	\$ 7,300	\$ 7,101	\$ 7,750
106	Retirement	\$ 5,288	\$ 5,126	\$ 5,643
107	Longevity	\$ 1,200	\$ 1,200	\$ 1,200
108	Workers Compensation	\$ 70	\$ 33	\$ 75
110	Dental Insurance	\$ 445	\$ 443	\$ 445
<b>PERSONNEL TOTAL</b>		<b>\$ 59,455</b>	<b>\$ 58,625</b>	<b>\$ 60,265</b>
<b>SUPPLIES</b>				
201	Office Supplies	\$ 1,900	\$ 1,676	\$ 1,805
217	Motor Vehicle Fuel	\$ 1,000	\$ 844	\$ 900
<b>SUPPLIES TOTAL</b>		<b>\$ 2,900</b>	<b>\$ 2,520</b>	<b>\$ 2,705</b>
<b>MAINTENANCE</b>				
305	Office Machines	\$ 8,165	\$ 7,044	\$ 7,030
306	Building Repair	\$ 4,000	\$ 1,889	\$ 3,147
<b>MAINTENANCE TOTAL</b>		<b>\$ 12,165</b>	<b>\$ 8,933</b>	<b>\$ 10,177</b>
<b>MISCELLANEOUS &amp; CONTRACTUAL</b>				
401	Telephone	\$ 2,000	\$ 1,817	\$ 1,900
402	Printing and Binding	\$ 270	\$ 30	\$ 150
405	Postage and Freight	\$ 710	\$ 410	\$ 700
406	Tax Collection (Appraisal District)	\$ 30,000	\$ 29,244	\$ 31,000
407	Insurance	\$ 1,100	\$ 642	\$ 1,213
408	Special Services/Legal	\$ 3,500	\$ 2,591	\$ 9,490
409	Conference/Education Expense	\$ 1,500	\$ 815	\$ 1,500
410	Subscription and Dues	\$ 500	\$ 495	\$ 500
412	Audit and Accounting	\$ 4,000	\$ 4,000	\$ 4,000
415	Natural Gas	\$ 1,000	\$ 815	\$ 1,000
416	Electricity	\$ 1,800	\$ 1,720	\$ 1,800
422	Disinfect & Extermination	\$ 100	\$ 100	\$ 100
<b>MISCELLANEOUS &amp; CONTRACTUAL TOTALS</b>		<b>\$ 46,480</b>	<b>\$ 42,679</b>	<b>\$ 53,353</b>
<b>CAPITAL</b>				
501	City Hall Renovation	\$ -	\$ -	\$ -
<b>CAPITAL TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ADMINISTRATION TOTALS</b>		<b>\$ 121,000</b>	<b>\$ 112,757</b>	<b>\$ 126,500</b>

**#5106 - MUNICIPAL COURT**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>BUDGET 2016-2017</b>	<b>ACTUAL 2016-2017</b>	<b>PROPOSED 2017-2018</b>
<b>PERSONNEL</b>				
101	Salaries Regular Employees	\$ -	\$ -	\$ -
102	Salaries Part Time	\$ 29,742	\$ 29,691	\$ 30,635
104	Social Security	\$ 2,276	\$ 2,271	\$ 2,344
105	Group Insurance	\$ -	\$ -	\$ -
106	Retirement	\$ -	\$ -	\$ -
107	Longevity	\$ -	\$ -	\$ -
108	Workers Compensation	\$ 47	\$ 12	\$ 55
110	Dental Insurance	\$ -	\$ -	\$ -
	<b>PERSONNEL TOTAL</b>	<b>\$ 32,065</b>	<b>\$ 31,974</b>	<b>\$ 33,034</b>
<b>SUPPLIES</b>				
201	Supplies and Tools	\$ 740	\$ 178	\$ 600
208	Wearing Apparel	\$ 450	\$ -	\$ 450
	<b>SUPPLIES TOTAL</b>	<b>\$ 1,190</b>	<b>\$ 178</b>	<b>\$ 1,050</b>
<b>MAINTENANCE</b>				
305	Office Machines	\$ 6,500	\$ 6,699	\$ 6,700
306	Building Repair	\$ 100	\$ -	\$ 100
	<b>MAINTENANCE TOTAL</b>	<b>\$ 6,600</b>	<b>\$ 6,699</b>	<b>\$ 6,800</b>
<b>MISCELLANEOUS &amp; CONTRACTUAL</b>				
401	Telephone	\$ 850	\$ 869	\$ 949
402	Printing and Binding	\$ 138	\$ 110	\$ 330
405	Postage and Freight	\$ 100	\$ 110	\$ 150
407	Insurance	\$ 57	\$ 10	\$ 56
408	Special Services	\$ 8,000	\$ 7,325	\$ 6,600
409	Conference/Education Expense	\$ 400	\$ 632	\$ 400
410	Subscription and Dues	\$ 100	\$ 132	\$ 131
412	Audit	\$ 500	\$ 500	\$ 500
	<b>MISCELLANEOUS &amp; CONTRACTUAL TOTALS</b>	<b>\$ 10,145</b>	<b>\$ 9,688</b>	<b>\$ 9,116</b>
<b>MUNICIPAL COURT TOTALS</b>		<b>\$ 50,000</b>	<b>\$ 48,539</b>	<b>\$ 50,000</b>

#5108 - LIBRARY

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>BUDGET 2016-2017</b>	<b>ACTUAL 2016-2017</b>	<b>PROPOSED 2017-2018</b>
<b>PERSONNEL</b>				
101	Salaries Regular Employees	\$ 90,225	\$ 85,991	\$ 90,875
102	Salaries Part Time	\$ 7,800	\$ 5,757	\$ 7,540
104	Social Security	\$ 7,632	\$ 6,916	\$ 7,651
105	Group Insurance	\$ 21,100	\$ 21,072	\$ 23,200
106	Retirement	\$ 11,293	\$ 10,770	\$ 12,141
107	Longevity	\$ 1,736	\$ 1,736	\$ 1,596
108	Workers Compensation	\$ 162	\$ 66	\$ 214
110	Dental Insurance	\$ 1,335	\$ 1,327	\$ 1,335
<b>PERSONNEL TOTAL</b>		<b>\$ 141,283</b>	<b>\$ 133,635</b>	<b>\$ 144,552</b>
<b>SUPPLIES</b>				
201	Supplies and Tools	\$ 5,159	\$ 4,989	\$ 4,500
208	Wearing Apparel	\$ 500	\$ 526	\$ 500
221	Library Materials/Collection Dept.	\$ 25,725	\$ 25,522	\$ 27,025
<b>SUPPLIES TOTAL</b>		<b>\$ 31,384</b>	<b>\$ 31,037</b>	<b>\$ 32,025</b>
<b>MAINTENANCE</b>				
301	Furniture and Fixtures	\$ 1,005	\$ 1,005	\$ 1,005
305	Office Machines	\$ 6,000	\$ 6,167	\$ 5,500
306	Building Repair	\$ 1,000	\$ 48	\$ 1,000
<b>MAINTENANCE TOTAL</b>		<b>\$ 8,005</b>	<b>\$ 7,220</b>	<b>\$ 7,505</b>
<b>MISCELLANEOUS &amp; CONTRACTUAL</b>				
401	Telephone	\$ 2,500	\$ 1,407	\$ 2,000
402	Printing and Binding	\$ 300	\$ -	\$ 269
403	Advertising	\$ 450	\$ 576	\$ 450
405	Postage and Freight	\$ 1,260	\$ 799	\$ 1,129
407	Insurance	\$ 2,481	\$ 1,496	\$ 2,152
408	Special Services	\$ 9,000	\$ 9,073	\$ 9,581
409	Conference/Education Expense	\$ 2,597	\$ 950	\$ 2,597
410	Professional Subscription and Dues	\$ 990	\$ 1,001	\$ 1,001
415	Natural Gas	\$ 1,900	\$ 1,841	\$ 1,889
416	Electricity	\$ 6,700	\$ 5,775	\$ 6,700
422	Disinfect & Extermination	\$ 150	\$ 100	\$ 150
<b>MISCELLANEOUS &amp; CONTRACTUAL TOTALS</b>		<b>\$ 28,328</b>	<b>\$ 23,018</b>	<b>\$ 27,918</b>
<b>CAPITAL</b>				
<b>CAPITAL TOTALS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIBRARY TOTALS</b>		<b>\$ 209,000</b>	<b>\$ 194,910</b>	<b>\$ 212,000</b>



#5140 - POLICE

ACCOUNT #	DESCRIPTION	BUDGET 2016-2017	ACTUAL 2016-2017	PROPOSED 2017-2018
<b>PERSONNEL</b>				
101	Salaries Regular Employees	\$ 355,577	\$ 339,781	\$ 355,577
102	Salaries Part Time Employees	\$ 14,500	\$ 14,904	\$ 16,000
103	Salaries Overtime	\$ 15,000	\$ 8,292	\$ 10,000
104	Social Security	\$ 29,680	\$ 27,312	\$ 29,320
105	Group Insurance	\$ 63,500	\$ 57,793	\$ 69,750
106	Retirement	\$ 45,863	\$ 43,117	\$ 48,223
107	Longevity	\$ 2,900	\$ 2,788	\$ 3,064
108	Workers Compensation	\$ 4,104	\$ 2,130	\$ 4,620
110	Dental Insurance	\$ 4,450	\$ 3,460	\$ 4,524
<b>PERSONNEL TOTAL</b>		<b>\$ 535,574</b>	<b>\$ 499,577</b>	<b>\$ 541,078</b>
<b>SUPPLIES</b>				
201	Supplies and Tools	\$ 5,000	\$ 3,824	\$ 4,600
208	Wearing Apparel	\$ 7,500	\$ 6,056	\$ 4,072
209	Uniform/equipment allowance	\$ 3,600	\$ 2,525	\$ 3,600
217	Motor Vehicle Fuel/Fluids/Tires	\$ 11,000	\$ 7,370	\$ 9,000
222	Ammunition	\$ 1,175	\$ 740	\$ 6,571
<b>SUPPLIES TOTAL</b>		<b>\$ 28,275</b>	<b>\$ 20,515</b>	<b>\$ 27,843</b>
<b>MAINTENANCE</b>				
304	Radios and Pagers	\$ 5,000	\$ 3,462	\$ 2,000
305	Office Machines	\$ 8,500	\$ 8,483	\$ 4,000
306	Building Repair	\$ 1,000	\$ 649	\$ 1,000
307	Vehicle Upkeep	\$ 1,000	\$ 879	\$ 1,000
308	Vehicle/Machinery/Tire Repairs	\$ 4,000	\$ 1,960	\$ 4,000
<b>MAINTENANCE TOTAL</b>		<b>\$ 19,500</b>	<b>\$ 15,433</b>	<b>\$ 12,000</b>
<b>MISCELLANEOUS &amp; CONTRACTUAL</b>				
401	Telephone	\$ 8,000	\$ 6,653	\$ 8,000
402	Printing and Binding	\$ 550	\$ 124	\$ 550
403	Advertising	\$ 300	\$ 72	\$ 200
405	Postage and Freight	\$ 400	\$ 150	\$ 200
407	Insurance	\$ 8,027	\$ 5,654	\$ 8,355
408	Special Services	\$ 5,300	\$ 4,698	\$ 5,300
409	Conference/Education Expense	\$ 5,000	\$ 3,864	\$ 4,400
410	Subscription and Dues	\$ 610	\$ 352	\$ 1,810
415	Natural Gas	\$ 2,500	\$ 2,705	\$ 3,000
416	Electricity	\$ 2,300	\$ 4,154	\$ 4,000
422	Disinfect & Extermination	\$ 264	\$ 148	\$ 264
<b>MISCELLANEOUS &amp; CONTRACTUAL TOTALS</b>		<b>\$ 33,251</b>	<b>\$ 28,574</b>	<b>\$ 36,079</b>
<b>CAPITAL</b>				
501	Renovation	\$ 100,000	\$ 55,676	\$ -
518	Patrol Car	\$ 38,000	\$ 35,726	\$ -
		\$ -	\$ -	\$ -
<b>CAPITAL TOTAL</b>		<b>\$ 138,000</b>	<b>\$ 91,402</b>	<b>\$ -</b>
<b>POLICE TOTALS</b>		<b>\$ 754,600</b>	<b>\$ 655,501</b>	<b>\$ 617,000</b>

#5150 - FIRE

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>BUDGET</u> <u>2016-2017</u>	<u>ACTUAL</u> <u>2016-2017</u>	<u>PROPOSED</u> <u>2017-2018</u>
<b>PERSONNEL</b>				
108	Workers Compensation	\$ 511	\$ 244	\$ 611
<b>PERSONNEL TOTAL</b>		<b>\$ 511</b>	<b>\$ 244</b>	<b>\$ 611</b>
<b>SUPPLIES</b>				
201	Supplies and Tools	\$ 1,000	\$ 980	\$ 1,000
208	Wearing Apparel	\$ 7,500	\$ 7,698	\$ 11,200
217	Motor Vehicle Fuel/Fluids/Tires	\$ 4,000	\$ 2,448	\$ 4,000
221	Chemicals	\$ 1,100	\$ -	\$ 1,100
<b>SUPPLIES TOTAL</b>		<b>\$ 13,600</b>	<b>\$ 11,126</b>	<b>\$ 17,300</b>
<b>MAINTENANCE</b>				
301	Fire Hydrant Maintenance	\$ -	\$ -	\$ -
303	Instruments and Apparatus	\$ 3,000	\$ 5,447	\$ 2,000
304	Radios and Pagers	\$ 1,800	\$ 2,295	\$ 5,000
305	Office Machine	\$ 1,000	\$ 1,010	\$ 1,000
306	Building Repair	\$ 3,800	\$ 5,143	\$ 3,800
308	Vehicle/Machinery/Tire Repairs	\$ 7,000	\$ 20,603	\$ 9,723
<b>MAINTENANCE TOTAL</b>		<b>\$ 16,600</b>	<b>\$ 34,498</b>	<b>\$ 21,523</b>
<b>MISCELLANEOUS &amp; CONTRACTUAL</b>				
401	Telephone	\$ 1,692	\$ 1,427	\$ 1,259
405	Postage and Freight	\$ 10	\$ -	\$ 10
407	Insurance	\$ 6,146	\$ 6,274	\$ 9,277
408	Special Services	\$ 1,200	\$ 550	\$ 1,200
409	Conference/Education Expense	\$ 5,400	\$ 1,850	\$ 5,400
410	Subscription and Dues	\$ 1,420	\$ 1,275	\$ 1,420
415	Natural Gas	\$ 3,700	\$ 3,888	\$ 5,000
416	Electricity	\$ 2,190	\$ 2,002	\$ 4,000
<b>MISCELLANEOUS &amp; CONTRACTUAL TOTALS</b>		<b>\$ 21,758</b>	<b>\$ 17,266</b>	<b>\$ 27,566</b>
<b>CAPITAL</b>				
501	Roof Repair	\$ 99,531	\$ 103,195	\$ -
518	Pumper/motor vehicle (City \$50,000 Fire Dept \$30,000)	\$ -	\$ -	\$ 80,000
521	Escrow for Fire Truck	\$ 10,000	\$ 10,000	\$ 20,000
522	Siren	\$ -	\$ -	\$ -
<b>CAPITAL TOTAL</b>		<b>\$ 109,531</b>	<b>\$ 113,195</b>	<b>\$ 100,000</b>
<b>FIRE TOTALS</b>		<b>\$ 162,000</b>	<b>\$ 176,329</b>	<b>\$ 167,000</b>

#5160 - EMS

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>BUDGET</u> <u>2016-2017</u>	<u>ACTUAL</u> <u>2016-2017</u>	<u>PROPOSED</u> <u>2017-2018</u>
<b>PERSONNEL</b>				
101	Salaries Regular Employees	\$ 35,175	\$ 34,788	\$ 35,845
102	Salaries Part Time Employees	\$ 100,000	\$ 117,143	\$ 120,000
104	Social Security	\$ 10,196	\$ 11,450	\$ 11,942
105	Group Insurance	\$ 7,040	\$ 7,036	\$ 7,720
106	Retirement	\$ 4,333	\$ 5,311	\$ 4,726
107	Longevity	\$ 108	\$ 108	\$ 156
108	Workers Compensation	\$ 2,786	\$ 1,533	\$ 2,988
110	Dental Insurance	\$ 445	\$ 442	\$ 445
<b>PERSONNEL TOTAL</b>		<b>\$ 160,083</b>	<b>\$ 177,811</b>	<b>\$ 183,822</b>
<b>SUPPLIES</b>				
201	Supplies and Tools	\$ 33,000	\$ 22,975	\$ 33,000
208	Wearing Apparel	\$ 800	\$ 322	\$ 2,324
217	Motor Vehicle Fuel/Fluids/Tires	\$ 8,000	\$ 7,647	\$ 8,000
<b>SUPPLIES TOTAL</b>		<b>\$ 41,800</b>	<b>\$ 30,944</b>	<b>\$ 43,324</b>
<b>MAINTENANCE</b>				
301	Furniture and Fixtures	\$ 1,500	\$ -	\$ 1,500
304	Radios and Pagers	\$ 700	\$ 25	\$ 700
305	Office Machines	\$ 2,000	\$ 2,400	\$ 3,077
306	Building Repair	\$ 1,200	\$ 905	\$ 4,200
308	Vehicle/Machinery/Tire Repairs	\$ 4,000	\$ 15,580	\$ 10,000
<b>MAINTENANCE TOTAL</b>		<b>\$ 9,400</b>	<b>\$ 18,910</b>	<b>\$ 19,477</b>
<b>MISCELLANEOUS &amp; CONTRACTUAL</b>				
401	Telephone	\$ 1,050	\$ 939	\$ 1,050
405	Postage and Freight	\$ 500	\$ 365	\$ 500
406	Contract Labor	\$ 15,000	\$ 6,377	\$ 5,000
407	Insurance	\$ 3,808	\$ 2,826	\$ 3,908
408	Special Services	\$ 16,700	\$ 15,107	\$ 16,700
409	Conference/Education Expense	\$ 1,200	\$ 4,559	\$ 1,200
410	Subscription and Dues	\$ 3,440	\$ 3,745	\$ 5,000
411	Audit	\$ 500	\$ 500	\$ 500
415	Natural Gas	\$ 1,000	\$ 815	\$ 1,000
416	Electricity	\$ 3,419	\$ 3,304	\$ 3,419
422	Disinfect & Extermination	\$ 100	\$ 100	\$ 100
<b>MISCELLANEOUS &amp; CONTRACTUAL TOTALS</b>		<b>\$ 46,717</b>	<b>\$ 38,637</b>	<b>\$ 38,377</b>
<b>CAPITAL</b>				
501	Stryker Cot	\$ -	\$ -	\$ -
518	Ambulance	\$ -	\$ -	\$ 188,000
521	ESCROW (City part of ambulance if purchased)	\$ -	\$ -	\$ 32,000
<b>CAPITAL TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 220,000</b>
<b>EMS TOTALS</b>		<b>\$ 258,000</b>	<b>\$ 266,302</b>	<b>\$ 505,000</b>

**#5171 - STREETS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>BUDGET 2016-2017</b>	<b>ACTUAL 2016-2017</b>	<b>PROPOSED 2017-2018</b>
<b>SUPPLIES</b>				
201	Supplies and Tools	\$ 1,000	\$ 99	\$ 993
213	Streets and Alleys	\$ 6,000	\$ 4,302	\$ 4,000
217	Motor Vehicle Fuel/Fluids/Tires	\$ 1,150	\$ 869	\$ 1,150
221	Chemicals	\$ 3,300	\$ 2,500	\$ 3,000
222	Mosquito Spraying	\$ 3,751	\$ 3,648	\$ 3,750
<b>SUPPLIES TOTAL</b>		<b>\$ 15,201</b>	<b>\$ 11,418</b>	<b>\$ 12,893</b>
<b>MAINTENANCE</b>				
307	Street Maintenance	\$ 110,000	\$ 90,768	\$ 110,000
308	Vehicle/Machinery/Tire Repairs	\$ 2,000	\$ 1,495	\$ 2,000
<b>MAINTENANCE TOTAL</b>		<b>\$ 112,000</b>	<b>\$ 92,263</b>	<b>\$ 112,000</b>
<b>MISCELLANEOUS &amp; CONTRACTUAL</b>				
407	Insurance	\$ 2,985	\$ 2,238	\$ 3,107
416	Electricity	\$ 36,814	\$ 43,739	\$ 45,000
<b>MISCELLANEOUS &amp; CONTRACTUAL TOTALS</b>		<b>\$ 39,799</b>	<b>\$ 45,977</b>	<b>\$ 48,107</b>
<b>CAPITAL</b>				
518	Street Sweeper	\$ -	\$ -	\$ -
<b>CAPITAL TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>STREETS TOTAL</b>		<b>\$ 167,000</b>	<b>\$ 149,658</b>	<b>\$ 173,000</b>

#5190 - PARKS

ACCOUNT #	DESCRIPTION	BUDGET 2016-2017	ACTUAL 2016-2017	PROPOSED 2017-2018
<b>PERSONNEL</b>				
101	Salaries Regular Employees	\$ 27,115	\$ 27,133	\$ 29,013
103	Salaries Overtime	\$ 2,300	\$ 3,529	\$ 2,300
104	Social Security	\$ 2,257	\$ 2,327	\$ 2,406
105	Group Insurance	\$ 7,005	\$ 7,015	\$ 7,710
106	Retirement	\$ 3,623	\$ 3,798	\$ 4,130
107	Longevity	\$ 92	\$ 92	\$ 140
108	Workers Compensation	\$ 469	\$ 235	\$ 506
110	Dental Insurance	\$ 445	\$ 442	\$ 445
<b>PERSONNEL TOTAL</b>		<b>\$ 43,306</b>	<b>\$ 44,571</b>	<b>\$ 46,650</b>
<b>SUPPLIES</b>				
201	Supplies and Tools	\$ 858	\$ 839	\$ 700
202	Christmas Lights	\$ 1,000	\$ 624	\$ 900
208	Wearing Apparel	\$ 450	\$ 370	\$ 450
211	Water and Sewer Lines	\$ 3,340	\$ 190	\$ 2,360
217	Motor Vehicle Fuel/Fluids/Tires	\$ 2,600	\$ 1,990	\$ 2,000
221	Chemicals	\$ 1,946	\$ 836	\$ 1,946
<b>SUPPLIES TOTAL</b>		<b>\$ 10,194</b>	<b>\$ 4,849</b>	<b>\$ 8,356</b>
<b>MAINTENANCE</b>				
302	Tools and Implements	\$ 2,500	\$ 2,544	\$ 2,361
306	Building Repair	\$ 500	\$ -	\$ 12,858
307	Repair Fixed Plant Equipment	\$ 1,300	\$ 1,300	\$ 1,300
308	Vehicle/Machinery/Tire Repairs	\$ 1,200	\$ 678	\$ 1,200
309	Softball Field	\$ 200	\$ 15	\$ 200
<b>MAINTENANCE TOTAL</b>		<b>\$ 5,700</b>	<b>\$ 4,537</b>	<b>\$ 17,919</b>
<b>MISCELLANEOUS &amp; CONTRACTUAL</b>				
401	Telephone	\$ 120	\$ 120	\$ 120
407	Insurance	\$ 986	\$ 716	\$ 1,086
408	Special Services	\$ 494	\$ -	\$ 494
409	Conference/Education Expense	\$ 225	\$ -	\$ 100
410	Subscription and Dues	\$ 75	\$ -	\$ 75
415	Natural Gas	\$ 1,600	\$ 1,823	\$ 2,000
416	Electricity	\$ 7,900	\$ 7,165	\$ 7,900
417	Baseball Field Water	\$ 2,500	\$ 1,171	\$ 2,000
418	Animal Control	\$ 1,500	\$ 336	\$ 1,500
419	Baseball Field Electricity	\$ 2,000	\$ 1,228	\$ 2,000
420	Tennis Courts Electricity	\$ 800	\$ 451	\$ 800
422	Disinfect & Extermination	\$ -	\$ -	\$ -
<b>MISCELLANEOUS &amp; CONTRACTUAL TOTALS</b>		<b>\$ 18,200</b>	<b>\$ 13,010</b>	<b>\$ 18,075</b>
<b>Capital</b>				
518	Mower	\$ -	\$ -	\$ -
522	Parks and Recreation( FEDC)	\$ 35,000	\$ -	\$ -
<b>Capital Total</b>		<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PARKS TOTALS</b>		<b>\$ 112,400</b>	<b>\$ 66,967</b>	<b>\$ 91,000</b>

#5191 - CEMETERY

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>BUDGET 2016-2017</b>	<b>ACTUAL 2016-2017</b>	<b>PROPOSED 2017-2018</b>
<b>SUPPLIES</b>				
201	Supplies and Tools	\$ 500	\$ 143	\$ 100
211	Water and Sewer Lines	\$ 2,000	\$ 287	\$ 500
217	Motor Vehicle Fuel/Fluids/Tires	\$ 100	\$ 40	\$ 100
221	Chemicals	\$ 1,000	\$ 1,000	\$ -
<b>SUPPLIES TOTAL</b>		<b>\$ 3,600</b>	<b>\$ 1,470</b>	<b>\$ 700</b>
<b>MAINTENANCE</b>				
302	Tools and Implements	\$ -	\$ -	\$ -
308	Vehicle/Machinery/Tire Repairs	\$ 400	\$ 252	\$ 200
<b>MAINTENANCE TOTAL</b>		<b>\$ 400</b>	<b>\$ 252</b>	<b>\$ 200</b>
<b>MISCELLANEOUS &amp; CONTRACTUAL</b>				
407	Insurance	\$ 250	\$ 121	\$ 350
411	Equipment Maintenance Contract	\$ 800	\$ 711	\$ 800
412	Extermination	\$ 700	\$ 173	\$ 700
416	Electricity	\$ 170	\$ 190	\$ 270
417	Water	\$ 12,820	\$ 7,528	\$ 12,480
<b>MISCELLANEOUS &amp; CONTRACTUAL TOTALS</b>		<b>\$ 14,740</b>	<b>\$ 8,723</b>	<b>\$ 14,600</b>
<b>CAPITAL</b>				
517	Mower	\$ 8,260	\$ -	\$ -
519	Trees	\$ -	\$ -	\$ 6,500
520	Cemetery Map	\$ -	\$ 4,000	\$ 5,000
<b>CAPITAL TOTAL</b>		<b>\$ 8,260</b>	<b>\$ -</b>	<b>\$ 11,500</b>
<b>CEMETERY TOTALS</b>		<b>\$ 27,000</b>	<b>\$ 14,445</b>	<b>\$ 27,000</b>

**#5192 - COMMUNITY CENTER**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>BUDGET 2016-2017</b>	<b>ACTUAL 2016-2017</b>	<b>PROPOSED 2017-2018</b>
<b>SUPPLIES</b>				
201	Supplies & Furniture	\$ 1,500	\$ 356	\$ 1,000
	<b>SUPPLIES TOTAL</b>	<b>\$ 1,500</b>	<b>\$ 356</b>	<b>\$ 1,000</b>
<b>MAINTENANCE</b>				
306	Building Repair	\$ 9,000	\$ 15,010	\$ 1,000
	<b>MAINTENANCE TOTAL</b>	<b>\$ 9,000</b>	<b>\$ 15,010</b>	<b>\$ 1,000</b>
<b>MISCELLANEOUS &amp; CONTRACTUAL</b>				
407	Insurance	\$ 4,650	\$ 2,865	\$ 5,000
415	Natural Gas	\$ 5,000	\$ 8,073	\$ 5,000
416	Electricity	\$ 4,000	\$ 5,612	\$ 5,800
417	RV Park Water	\$ 2,000	\$ 1,374	\$ 1,500
419	RV Park Electricity	\$ 4,500	\$ 265	\$ 800
420	Reeve Lake Park lites	\$ 3,400	\$ 3,625	\$ 3,900
422	Disinfect & Extermination	\$ 950	\$ 1,010	\$ 1,000
	<b>MISCELLANEOUS &amp; CONTRACTUAL TOTALS</b>	<b>\$ 24,500</b>	<b>\$ 22,824</b>	<b>\$ 23,000</b>
<b>CAPITAL</b>				
501	Roof Repair	\$ 64,000	\$ -	\$ 70,000
	<b>CAPITAL TOTAL</b>	<b>\$ 64,000</b>	<b>\$ -</b>	<b>\$ 70,000</b>
<b>COMMUNITY CENTER TOTALS</b>		<b>\$ 99,000</b>	<b>\$ 38,190</b>	<b>\$ 95,000</b>

**#5193 - SWIMMING POOL**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>BUDGET 2016-2017</b>	<b>ACTUAL 2016-2017</b>	<b>PROPOSED 2017-2018</b>
<b>PERSONNEL</b>				
102	Salaries Part Time Employees	\$ 13,000	\$ 14,463	\$ 16,000
103	Overtime	\$ -	\$ -	\$ -
104	Social Security	\$ 995	\$ 1,106	\$ 1,224
108	Workers Compensation	\$ 210	\$ 105	\$ 210
<b>PERSONNEL TOTAL</b>		<b>\$ 14,205</b>	<b>\$ 15,674</b>	<b>\$ 17,434</b>
<b>SUPPLIES</b>				
201	Supplies and Furniture	\$ 1,000	\$ 741	\$ 750
208	Wearing Apparel	\$ 500	\$ 419	\$ 500
221	Chemicals	\$ 4,605	\$ 3,000	\$ 4,200
222	Contract Labor	\$ -	\$ -	\$ -
<b>SUPPLIES TOTAL</b>		<b>\$ 6,105</b>	<b>\$ 4,160</b>	<b>\$ 5,450</b>
<b>MAINTENANCE</b>				
301	Furniture and Fixtures	\$ -	\$ -	\$ 3,600
306	Building Repair	\$ 960	\$ 1,015	\$ 4,064
307	Repair Fixed Plant Equipment	\$ 3,000	\$ 407	\$ 3,000
<b>MAINTENANCE TOTAL</b>		<b>\$ 3,960</b>	<b>\$ 1,422</b>	<b>\$ 10,664</b>
<b>MISCELLANEOUS &amp; CONTRACTUAL</b>				
401	Telephone	\$ 155	\$ 221	\$ 250
407	Insurance	\$ 1,400	\$ 892	\$ 1,502
409	Conference/Education Expense	\$ 450	\$ -	\$ 100
416	Electricity	\$ 1,725	\$ 1,646	\$ 1,600
<b>MISCELLANEOUS &amp; CONTRACTUAL TOTALS</b>		<b>\$ 3,730</b>	<b>\$ 2,759</b>	<b>\$ 3,452</b>
<b>SWIMMING POOL TOTALS</b>		<b>\$ 28,000</b>	<b>\$ 24,015</b>	<b>\$ 37,000</b>



**2017-2018 WATER & SEWER FUND SUMMARY**

<u>DEPARTMENT</u>	<u>PERSONNEL</u>	<u>SUPPLIES</u>	<u>MAINTENANCE</u>	<u>MISC. &amp; CONTRACTUAL</u>	<u>CAPITAL</u>	<u>TOTALS</u>
WATER	\$ 336,788	\$ 41,971	\$ 86,100	\$ 961,871	\$ 149,770	\$ 1,576,500
WASTEWATER TREATMENT	\$ 192,544	\$ 22,046	\$ 32,800	\$ 28,610	\$ 149,000	\$ 425,000
						\$ 2,001,500
<b>TOTALS</b>	<b>\$ 529,332</b>	<b>\$ 64,017</b>	<b>\$ 118,900</b>	<b>\$ 990,481</b>	<b>\$ 298,770</b>	<b>\$ 2,001,500</b>
						<b>W&amp;S REVENUES \$ 2,001,500</b>

**#4200 - WATER & SEWER REVENUES**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>BUDGET 2016-2017</b>	<b>ACTUAL 2016-2017</b>	<b>PROPOSED 2017-2018</b>
1	Miscellaneous and Reconnection Fees	\$ 7,900	\$ 15,392	\$ 10,000
10	Transfer from Escrow Water Ballon payment	\$ -	\$ -	\$ 444,569
11	TDCP water grant	\$ -	\$ -	\$ 60,000
2	Interest Water & Sewer	\$ 500	\$ 1,424	\$ 1,410
5	Water Sales	\$ 752,000	\$ 816,337	\$ 767,500
6	Wastewater Sales	\$ 402,000	\$ 432,199	\$ 432,000
7	Water Tap Fees	\$ 1,200	\$ 800	\$ 1,200
8	Sewer Tap Fees	\$ 500	\$ -	\$ 500
9	Water and Sewer Penalties	\$ 13,046	\$ 15,372	\$ 14,467
92	Escrow Public Works Pickup	\$ 40,694	\$ -	\$ 40,694
93	2015 Bond Series balance	\$ 227,160	\$ -	\$ 227,160
95	Sell of used vehicle & equipment	\$ 5,000	\$ 2,711	\$ 2,000
<b>WATER &amp; SEWER REVENUE TOTALS</b>		<b>\$ 1,450,000</b>	<b>1,284,235</b>	<b>\$ 2,001,500</b>

#5210 - WATER

ACCOUNT #	DESCRIPTION	BUDGET 2016-2017	ACTUAL 2016-2017	PROPOSED 2017-2018
<b>PERSONNEL</b>				
101	Salaries Regular Employees	\$ 217,000	\$ 206,966	\$ 229,000
102	Salaries Part Time	\$ 4,000	\$ 1,188	\$ -
103	Salaries Overtime	\$ 5,000	\$ 3,997	\$ 6,000
104	Social Security	\$ 17,896	\$ 16,585	\$ 18,580
105	Group Insurance	\$ 29,000	\$ 32,285	\$ 38,700
106	Retirement	\$ 28,202	\$ 27,317	\$ 31,889
107	Longevity	\$ 2,116	\$ 2,120	\$ 2,360
108	Workers Compensation	\$ 1,891	\$ 945	\$ 2,000
109	Allowance	\$ 6,000	\$ 6,000	\$ 6,000
110	Dental Insurance	\$ 2,225	\$ 2,033	\$ 2,259
<b>PERSONNEL TOTAL</b>		<b>\$ 313,330</b>	<b>\$ 299,436</b>	<b>\$ 336,788</b>
<b>SUPPLIES</b>				
201	Supplies and Tools	\$ 5,000	\$ 4,916	\$ 5,000
208	Wearing Apparel	\$ 3,150	\$ 2,596	\$ 3,150
210	Meters and Settings	\$ 10,000	\$ 12,908	\$ 20,000
217	Motor Vehicle/Fuel/Fluids/Tires	\$ 6,500	\$ 6,241	\$ 8,000
221	Chemicals	\$ 4,000	\$ 4,903	\$ 5,821
<b>SUPPLIES TOTAL</b>		<b>\$ 28,650</b>	<b>\$ 31,564</b>	<b>\$ 41,971</b>
<b>MAINTENANCE</b>				
301	Tools and Implements	\$ 1,000	\$ 978	\$ 1,000
303	Instruments and Apparatus	\$ 600	\$ 583	\$ 600
304	Radios and Pagers	\$ 500	\$ -	\$ 100
305	Office Machines	\$ 16,900	\$ 14,716	\$ 16,900
306	Building Repair	\$ 500	\$ -	\$ 500
307	Repair Fixed Plant Equipment	\$ 51,550	\$ 32,875	\$ 62,000
308	Vehicle/Machinery/Tire Repairs	\$ 3,000	\$ 5,238	\$ 5,000
<b>MAINTENANCE TOTAL</b>		<b>\$ 74,050</b>	<b>\$ 54,390</b>	<b>\$ 86,100</b>
<b>MISCELLANEOUS &amp; CONTRACTUAL</b>				
401	Telephone	\$ 3,000	\$ 2,382	\$ 3,000
402	Printing and Binding	\$ 1,800	\$ 1,179	\$ 1,800
405	Postage and Freight	\$ 6,500	\$ 5,607	\$ 6,500
407	Insurance	\$ 16,470	\$ 9,790	\$ 16,470
408	Special Services	\$ 26,656	\$ 14,759	\$ 26,656
409	Conference/Education Expense	\$ 5,610	\$ 2,315	\$ 5,610
410	Subscription and Dues	\$ 500	\$ 351	\$ 500
412	Audit and Accounting	\$ 6,000	\$ 6,000	\$ 6,000
415	Natural Gas	\$ 4,000	\$ 3,122	\$ 4,000
416	Electricity	\$ 74,000	\$ 76,718	\$ 75,000
424	Administrative Tax	\$ 60,000	\$ 60,000	\$ 60,000
425	Diversified Lenders Loan Payments	\$ 83,564	\$ 83,563	\$ 83,564
426	Ballon payment September 2018	\$ -	\$ -	\$ 672,771
<b>MISCELLANEOUS &amp; CONTRACTUAL TOTAL</b>		<b>\$ 288,100</b>	<b>\$ 265,786</b>	<b>\$ 961,871</b>
<b>CAPITAL</b>				
502	Water Distribution Map	\$ 29,770	\$ -	\$ 29,770
503	Mowers	\$ -	\$ 14,747	\$ -
504	Escrow Grant espenses	\$ -	\$ -	\$ 60,000
518	Motor Vehicle	\$ 50,000	\$ 49,842	\$ 60,000
520	Generators	\$ 272,000	\$ 188,386	\$ -
<b>CAPITAL TOTAL</b>		<b>\$ 351,770</b>	<b>\$ 252,975</b>	<b>\$ 149,770</b>
<b>WATER TOTALS</b>		<b>\$ 1,055,900</b>	<b>\$ 904,151</b>	<b>\$ 1,576,500</b>

#5220 - WASTEWATER

ACCOUNT #	DESCRIPTION	BUDGET 2016-2017	ACTUAL 2016-2017	PROPOSED 2017-2018
<b>PERSONNEL</b>				
101	Salaries Regular Employees	\$ 130,000	\$ 98,513	\$ 130,000
102	Salaries Part Time	\$ 4,000	\$ -	\$ -
103	Salaries Overtime	\$ 10,000	\$ 5,724	\$ 10,000
104	Social Security	\$ 8,000	\$ 7,851	\$ 9,301
105	Group Insurance	\$ 21,200	\$ 14,170	\$ 23,200
106	Retirement	\$ 12,000	\$ 13,137	\$ 15,131
107	Longevity	\$ 2,008	\$ 2,008	\$ 2,056
108	Workers Compensation	\$ 1,367	\$ 886	\$ 1,500
110	Dental Insurance	\$ 1,335	\$ 884	\$ 1,356
<b>PERSONNEL TOTAL</b>		<b>\$ 189,910</b>	<b>\$ 143,173</b>	<b>\$ 192,544</b>
<b>SUPPLIES</b>				
201	Supplies and Tools	\$ 2,500	\$ 1,750	\$ 1,996
208	Wearing Apparel	\$ 1,350	\$ 1,290	\$ 1,350
210	Meters and Settings	\$ 4,000	\$ 3,259	\$ 4,000
217	Motor Vehicle Fuel/Fluids/Tires	\$ 8,600	\$ 6,517	\$ 8,000
221	Chemicals	\$ 4,365	\$ 5,408	\$ 6,000
223	Welding	\$ 700	\$ 650	\$ 700
<b>SUPPLIES TOTAL</b>		<b>\$ 21,515</b>	<b>\$ 18,874</b>	<b>\$ 22,046</b>
<b>MAINTENANCE</b>				
306	Building Repair	\$ 5,000	\$ 545	\$ 1,200
307	Repair Fixed Plant Equipment	\$ 10,000	\$ 37,202	\$ 29,600
308	Vehicle/Machinery/Tire Repairs	\$ 8,000	\$ 7,232	\$ 2,000
<b>MAINTENANCE TOTAL</b>		<b>\$ 23,000</b>	<b>\$ 44,979</b>	<b>\$ 32,800</b>
<b>MISCELLANEOUS &amp; CONTRACTUAL</b>				
401	Telephone	\$ 1,000	\$ 612	\$ 1,000
405	Postage & Freight	\$ 75	\$ 15	\$ 10
407	Insurance	\$ 5,200	\$ 2,417	\$ 3,500
408	Special Services	\$ 8,000	\$ 2,661	\$ 8,000
409	Conference/Education Expense	\$ 5,000	\$ 1,999	\$ 4,000
410	Subscription and Dues	\$ 600	\$ 382	\$ 600
412	Audit and Accounting	\$ 2,000	\$ 2,000	\$ 2,000
415	Natural Gas	\$ 4,000	\$ 3,022	\$ 4,000
416	Electricity	\$ 5,500	\$ 4,041	\$ 5,500
<b>MISCELLANEOUS &amp; CONTRACTUAL TOTAL</b>		<b>\$ 31,375</b>	<b>\$ 17,149</b>	<b>\$ 28,610</b>
<b>CAPITAL</b>				
502	Sewer Distribution Map	\$ 28,300	\$ 15,368	\$ -
509	Sewer Rodding machine	\$ -	\$ -	\$ 50,000
518	Transfer to I & S	\$ 100,000	\$ 78,214	\$ 99,000
<b>CAPITAL TOTAL</b>		<b>\$ 128,300</b>	<b>\$ 93,582</b>	<b>\$ 149,000</b>
<b>WASTEWATER TOTALS</b>		<b>\$ 394,100</b>	<b>\$ 317,757</b>	<b>\$ 425,000</b>

2017-2018 INTEREST & SINKING FUND SUMMARY

<u>EXPENSES</u>	<u>REVENUES</u>
\$ 358,750	\$ 358,750

**#4400 - INTEREST & SINKING FUND REVENUES**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>BUDGET 2016-2017</b>	<b>ACTUAL 2016-2017</b>	<b>PROPOSED 2017-2018</b>
1	Taxes - Current	\$ 263,850	\$ 272,867	\$ 261,742
2	Taxes - Delinquent	\$ 5,400	\$ 5,867	\$ 5,393
3	Taxes - Penalty & Interest	\$ 3,800	\$ 3,805	\$ 3,800
4	Interest Bank	\$ 75	\$ 88	\$ 82
7	Sewer Transfer	\$ 87,725	\$ 78,214	\$ 87,733
<b>I&amp;S REVENUE TOTALS</b>		<b>\$ 360,850</b>	<b>\$ 360,841</b>	<b>\$ 358,750</b>

**#5400 - INTEREST & SINKING FUND EXPENSES**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>BUDGET 2016-2017</b>	<b>ACTUAL 2016-2017</b>	<b>PROPOSED 2017-2018</b>
<b>SUPPLIES</b>				
12	Principle Payment City	\$ 315,000	\$ 315,000	\$ 320,000
13	Interest Payment City	\$ 45,100	\$ 45,087	\$ 37,995
25	Service Charges	\$ 750	\$ 750	\$ 755
<b>I&amp;S EXPENSE TOTALS</b>		<b>\$ 360,850</b>	<b>\$ 360,837</b>	<b>\$ 358,750</b>

2017-2018 OPERATIONS AND MAINTENANCE FUND SUMMARY

<u>DEPARTMENT</u>	<u>SUPPLIES</u>	<u>MAINTENANCE</u>	<u>MISC. &amp; CONTRACTUAL</u>	<u>TOTALS</u>
SANITATION	\$ 362,500	\$ 7,500	\$ 92,000	\$ 462,000
			O&M REVENUES \$	462,000



**#4700 - OPERATION & MAINTENANCE FUND REVENUES**

<b><i>ACCOUNT #</i></b>	<b><i>DESCRIPTION</i></b>	<b>BUDGET 2016-2017</b>	<b>ACTUAL 2016-2017</b>	<b>PROPOSED 2017-2018</b>
3	Trash Collections	\$ 447,000	\$ 441,889	\$ 456,100
4	Trash Penalty	\$ 5,000	\$ 4,861	\$ 4,700
5	Interest Earned	\$ 350	\$ 273	\$ 300
6	Miscellaneous Income	\$ 1,650	\$ 1,264	\$ 900
<b>O&amp;M REVENUE TOTALS</b>		<b>\$ 454,000</b>	<b>\$ 448,287</b>	<b>\$ 462,000</b>

**#5700 - OPERATIONS & MAINTENANCE**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>BUDGET 2016-2017</b>	<b>ACTUAL 2016-2017</b>	<b>PROPOSED 2017-2018</b>
<b>SUPPLIES</b>				
21	Sales Tax Payable	\$ 31,888	\$ 28,596	\$ 31,500
28	Paid to Republic	\$ 323,000	\$ 311,556	\$ 331,000
<b>SUPPLIES TOTAL</b>		<b>\$ 354,888</b>	<b>\$ 340,152</b>	<b>\$ 362,500</b>
<b>MAINTENANCE</b>				
308	Machinery Tire (Grapple)	\$ 5,000	\$ 3,798	\$ 5,388
309	Used Tire Disposal	\$ 2,112	\$ -	\$ 2,112
<b>MAINTENANCE TOTAL</b>		<b>\$ 7,112</b>	<b>\$ 3,798</b>	<b>\$ 7,500</b>
<b>MISCELLANEOUS &amp; CONTRACTUAL</b>				
409	Administrative Tax	\$ 92,000	\$ 92,000	\$ 92,000
<b>MISCELLANEOUS &amp; CONTRACTUAL TOTAL</b>		<b>\$ 92,000</b>	<b>\$ 92,000</b>	<b>\$ 92,000</b>
<b>O&amp;M EXPENSE TOTALS</b>		<b>\$ 454,000</b>	<b>\$ 435,950</b>	<b>\$ 462,000</b>

2017-2018 FEDC FUND SUMMARY

<u>CHAMBER CONTRACT</u>	<u>SUPPLIES</u>	<u>MAINTENANCE</u>	<u>MISC. &amp; CONTRACTUAL</u>	<u>SPECIAL PROJECTS</u>	<u>TOTALS</u>
\$ 14,325	\$ 1,725	\$ 1,500	\$ 30,915	\$ 47,135	\$ 95,600
					\$ 95,600
					FEDC FUND REVENUES \$ 95,600

**#5800 - FEDC EXPENSES**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>BUDGET 2016-2017</b>	<b>ACTUAL 2016-2017</b>	<b>PROPOSED 2017-2018</b>
<b>CHAMBER CONTRACT</b>				
101	Chamber Contract	\$ 14,400	\$ 13,508	\$ 14,325
			\$ -	
	<b>CHAMBER CONTRACT TOTAL</b>	<b>\$ 14,400</b>	<b>\$ 13,508</b>	<b>\$ 14,325</b>
<b>SUPPLIES</b>				
201	Office Supplies	\$ 1,250	\$ 1,281	\$ 1,725
	<b>SUPPLIES TOTAL</b>	<b>\$ 1,250</b>	<b>\$ 1,281</b>	<b>\$ 1,725</b>
<b>MAINTENANCE</b>				
305	Office Machines	\$ 1,500	\$ 599	\$ 1,500
	<b>MAINTENANCE TOTAL</b>	<b>\$ 1,500</b>	<b>\$ 599</b>	<b>\$ 1,500</b>
<b>MISCELLANEOUS &amp; CONTRACTUAL</b>				
402	Promotional Expenses	\$ 9,610	\$ 3,141	\$ 9,630
405	Postage and Freight	\$ 400	\$ 400	\$ 600
407	Insurance	\$ 7,100	\$ 6,769	\$ 7,100
408	Special Services/Legal	\$ 3,000	\$ 49	\$ 3,000
409	Conference/Education Expense	\$ 4,000	\$ 500	\$ 3,500
410	Subscription and Dues	\$ 3,085	\$ 1,095	\$ 3,085
411	Copier Lease	\$ 2,500	\$ 2,604	\$ 2,500
412	Audit and Accounting	\$ 1,500	\$ 1,500	\$ 1,500
	<b>MISCELLANEOUS &amp; CONTRACTUAL TOTAL</b>	<b>\$ 31,195</b>	<b>\$ 16,058</b>	<b>\$ 30,915</b>
<b>SPECIAL PROJECTS</b>				
501	Special Projects	\$ 14,975	\$ 4,845	\$ 14,675
502	Kid Fish	\$ 7,400	\$ 3,700	\$ 7,400
507	Funding for Future Applications	\$ 26,060	\$ -	\$ 25,060
508	Playground restrooms	\$ 35,000	\$ -	\$ -
	<b>SPECIAL PROJECTS TOTAL</b>	<b>\$ 83,435</b>	<b>\$ 8,545</b>	<b>\$ 47,135</b>
<b>FEDC EXPENSE TOTALS</b>		<b>\$ 131,780</b>	<b>\$ 39,991</b>	<b>\$ 95,600</b>

**#5800 - FEDC EXPENSES**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>BUDGET 2016-2017</b>	<b>ACTUAL 2016-2017</b>	<b>PROPOSED 2017-2018</b>
<b>CHAMBER CONTRACT</b>				
101	Chamber Contract	\$ 14,400	\$ 13,508	\$ 14,325
			\$ -	
	<b>CHAMBER CONTRACT TOTAL</b>	<b>\$ 14,400</b>	<b>\$ 13,508</b>	<b>\$ 14,325</b>
<b>SUPPLIES</b>				
201	Office Supplies	\$ 1,250	\$ 1,281	\$ 1,725
	<b>SUPPLIES TOTAL</b>	<b>\$ 1,250</b>	<b>\$ 1,281</b>	<b>\$ 1,725</b>
<b>MAINTENANCE</b>				
305	Office Machines	\$ 1,500	\$ 599	\$ 1,500
	<b>MAINTENANCE TOTAL</b>	<b>\$ 1,500</b>	<b>\$ 599</b>	<b>\$ 1,500</b>
<b>MISCELLANEOUS &amp; CONTRACTUAL</b>				
402	Promotional Expenses	\$ 9,610	\$ 3,141	\$ 9,630
405	Postage and Freight	\$ 400	\$ 400	\$ 600
407	Insurance	\$ 7,100	\$ 6,769	\$ 7,100
408	Special Services/Legal	\$ 3,000	\$ 49	\$ 3,000
409	Conference/Education Expense	\$ 4,000	\$ 500	\$ 3,500
410	Subscription and Dues	\$ 3,085	\$ 1,095	\$ 3,085
411	Copier Lease	\$ 2,500	\$ 2,604	\$ 2,500
412	Audit and Accounting	\$ 1,500	\$ 1,500	\$ 1,500
	<b>MISCELLANEOUS &amp; CONTRACTUAL TOTAL</b>	<b>\$ 31,195</b>	<b>\$ 16,058</b>	<b>\$ 30,915</b>
<b>SPECIAL PROJECTS</b>				
501	Special Projects	\$ 14,975	\$ 4,845	\$ 14,675
502	Kid Fish	\$ 7,400	\$ 3,700	\$ 7,400
507	Funding for Future Applications	\$ 26,060	\$ -	\$ 25,060
508	Playground restrooms	\$ 35,000	\$ -	\$ -
	<b>SPECIAL PROJECTS TOTAL</b>	<b>\$ 83,435</b>	<b>\$ 8,545</b>	<b>\$ 47,135</b>
<b>FEDC EXPENSE TOTALS</b>		<b>\$ 131,780</b>	<b>\$ 39,991</b>	<b>\$ 95,600</b>

