

# City of OVILLA, Texas

## City Council

Rachel Huber, Place One  
Larry Stevenson, Place Two  
David Griffin, Place Three, Mayor Pro Tem

Richard Dormier, Mayor

Doug Hunt, Place Four  
Michael Myers, Place Five  
Dennis Burn, City Manager

105 S. Cockrell Hill Road, Ovilla, TX 75154

Thursday, August 04, 2016

5:30 P.M.

Council Chamber Room

## AGENDA

### City Council Special Budget Workshop Meeting

NOTICE is hereby given of a Special Meeting of the City Council of the City of Ovilla, to be held on Thursday, August 04, 2016 at 5:30 P.M. in the Ovilla Municipal Building, Council Chamber Room, 105 S. Cockrell Hill Road, Ovilla, Texas, 75154, for the purpose of considering the following items.

**I. CALL TO ORDER**

- Invocation
- Pledge of Allegiance

**II. COMMENTS, PRESENTATIONS & REPORTS**

- Citizen Comments

*The City Council welcomes comments from Citizens. Those wishing to speak must sign in before the meeting begins. Speakers may speak on any topic, whether on the agenda or not. The City Council cannot act upon, discuss issues raised, or make any decisions at this time. Speakers under citizen's comments must observe a three-minute time limit. Inquiries regarding matters not listed on the Agenda may be referred to Staff for research and possible future action.*

**III. REGULAR AGENDA**

- ITEM 1. DISCUSSION/ACTION** – Review of the proposed Fiscal Year 2016-2017 Budget, discuss the preliminary determination of the tax rate, and direct staff as necessary.
- ITEM 2. DISCUSSION/ACTION** – Consideration of and action on a proposed tax rate for the Fiscal Year 2016-2017 Budget and take a record vote.
- ITEM 3. DISCUSSION/ACTION** – Consider and schedule dates for two public hearings on the proposed Tax Rate for Fiscal Year 2016-2017.

**IV. EXECUTIVE SESSION**

*The City Council of the City of Ovilla, Texas, reserves the right to meet in a closed session on any item listed on this Agenda should the need arise, pursuant to authorization by Texas Government Code, Sections 551.071 (consultation with attorney), 551.072 (deliberations about real property), 551.073 (deliberations about gifts and donations), 551.074 (personnel matters), 551.076 (deliberations about security devices), 551.087 (economic development), 418.183 (homeland security).*

**V. ADJOURNMENT**

THIS IS TO CERTIFY THAT A COPY OF THE NOTICE OF the August 04, 2016 Special City Council Agenda was posted on the City Hall bulletin board, a place convenient and readily accessible to the general public at all times, and to the City's website, [www.cityofovilla.org](http://www.cityofovilla.org), on the 29<sup>th</sup> day of July 2016 prior to 5:00 p.m., in compliance with Chapter 551, Texas Government Code.

# City of OVILLA, Texas

## City Council

Rachel Huber, Place One  
Larry Stevenson, Place Two  
David Griffin, Place Three, Mayor Pro Tem

Richard Dormier, Mayor

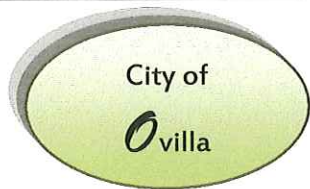
Doug Hunt, Place Four  
Michael Myers, Place Five  
Dennis Burn, City Manager



Pamela Woodall, City Secretary

DATE OF POSTING: 7-29-2016 TIME: 1:00 am/pm pm  
DATE TAKEN DOWN: \_\_\_\_\_ TIME: \_\_\_\_\_ am/pm

This facility is ADA compliant. If you plan to attend this public meeting and have a disability that requires special arrangements, please call 972-617-7262 at least 48 hours in advance. Reasonable accommodation will be made to assist your needs. PLEASE SILENCE ALL PAGERS, CELL PHONES & OTHER ELECTRONIC EQUIPMENT WHILE THE CITY COUNCIL MEETING IS IN SESSION.



# Villa City Council

## AGENDA ITEM REPORT

### Item 1

Meeting Date: August 04, 2016

Department: Administration

☒ Discussion ☒ Action

Budgeted Expense: ☐ YES ☐ NO ☒ N/A

Submitted By: Dennis Burn, CM

Amount: \$Not Yet Determined

Reviewed By: ☒ City Manager ☒ City Secretary ☐ City Attorney

☒ Accountant ☐ Other \_\_\_\_\_

Submitted by: Staff

Attachments
1. Proposed Budget
Agenda Item / Topic
1. <b>DISCUSSION/ACTION</b> – Review of the proposed Fiscal Year 2016-2017 Budget, discuss the preliminary determination of the tax rate, and direct staff as necessary.
Discussion / Justification
<p>During the Special Council Meeting Budget Workshops City Manager Dennis Burn presented a proposed budget using the current rate of \$0.7000 per \$100 valuation. The Municipal Services Advisory Committee presented their recommendations to Council focusing on the equipment needs of the police, fire and public works departments. Staff received direction from Council to proceed with the following:</p> <p><i>Capital Expenditures</i></p> <ul style="list-style-type: none"><li>• Replace one police vehicle</li><li>• Add one crew-cab truck in Public Works</li><li>• Command Vehicle in Fire Department</li><li>• Upgrade restroom facilities in municipal building</li><li>• Design and construction for the Heritage Park Impact line</li><li>• Rehab Lariat Trail and overlay Water Street</li><li>• Sealed bids and installation for public restrooms in Heritage Park</li><li>• Monument signs</li><li>• Expected radio upgrades and infrastructure</li><li>• One solar-battery powered outdoor siren</li><li>• Installation of new waterline for FM 664 widening project.</li></ul> <p><i>Personnel</i></p> <ul style="list-style-type: none"><li>• 1 new position in front city offices</li><li>• Increased funding to meet staffing needs in the Fire Department to include an agreed amount from the ESD #2.</li><li>• \$1 per hour increase to all police and public works personnel</li></ul>
Recommendations / Staff Comments
N/A
Sample Motion(s)
<i>I move that the Council . . .</i>





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**DATE: August 4, 2016**

**TO: Honorable Mayor and City Council Members**

**FROM: Dennis Burn, City Manager**

A handwritten signature in blue ink, appearing to read "D. Burn", is written over the name "Dennis Burn" in the "FROM" line.

**SUBJECT: City Council Special Meeting Budget Workshop**

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Our fourth Budget Workshop will be Thursday, August 4 starting at 5:30. This meeting will be to review the budget and a preliminary determination of the tax rate. In your packets are the following:

1. Effective/Roll Back/Proposed Tax Rates worksheet.
2. Certified Ad Valorem Values worksheet.
3. FY 2016-2017 Budget with revisions from our July 20 Budget Workshop.

<b>GENERAL FUND</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<u>ACTUAL</u> <u>FY</u> <u>2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget</u> <u>2016-</u> <u>2017</u>
<b>Revenue</b>				
Beginning Fund Balance				1,737,587.30
4000100 - Taxes				
4000105 - Ad Valorem, Current	1,312,065	1,481,056	1,481,056	1,541,553
4000106 - Ad Valorem, New and Improvements	0	0	0	77,331
4000110 - Ad Valorem, Delinquent	15,478	12,366	12,366	8,116
4000113 - Interest/Penalties - Prop Tax	12,293	4,833	4,833	7,540
4000120 - Sales Tax (1%)	169,698	163,676	188,676	191,118
4000125 - Sales Tax - St. Impr (.25%)	42,425	40,919	47,919	47,778
4000130 - Franchise Tax	151,606	150,000	150,000	150,000
Total 4000100 - Taxes	1,703,565	1,852,850	1,884,850	2,023,436
4000208 - Building Permits				
4000210 - Residential Building Permits	82,120	100,000	100,000	150,100
4000212 - Commercial Building Permit	9,989	12,000	2,968	0
4000213 - Fire Inspection Permits	4,650	5,250	7,150	0

	<u>ACTUAL</u> <u>FY</u> <u>2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget</u> <u>2016-</u> <u>2017</u>
4000214 - Misc Building Permits	19,300	16,070	16,070	16,000
Total 4000208 - Building Permits	116,059	133,320	126,188	166,100
4000200 - Licenses and Permits				
4000230 - Plan Review Fee	60,047	65,000	26,940	35,750
4000260 - Alarm Permits	2,409	2,400	2,400	2,604
4000270 - Animal Tag Fees	2,568	2,600	2,900	3,706
4000272 - Impound Fees	1,195	1,400	1,700	2,751
4000290 - Misc Licenses and Permits	955	1,000	1,000	1,157
Total 4000200 4000208 License and Permits	67,174	72,400	34,940	45,968
4000400 - Charges for Services				
4000325 - ESD #2	162,050	160,000	160,000	190,000
4000330 - ESD #4	18,745	55,628	55,628	55,628
4000411 - Copies and Maps	23	100	100	100
4000415 - Police Reports	36	150	150	150
4000420 - Park Lights	1,000	1,000	1,000	1,000
4000440 - Oak Leaf Animal Control	565	800	1,600	2,100

	<u>ACTUAL</u> <u>FY</u> <u>2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget</u> <u>2016-</u> <u>2017</u>
<b>4000450 - Subdivision Fees</b>	10,045	5,000	14,000	6,400
<b>4000480 - Solid Waste (Garbage)</b>	228,062	253,793	253,793	247,600
<b>4000485 - 50/50 Sidewalk Program</b>	0	2,500	5,000	1,250
<b>4000490 - Misc Charges for Services</b>	3,144	2,500	4,500	4,500
<b>Total 4000400 - Charges for Services</b>	423,670	481,471	495,771	508,728
<b>4000500 - Fines and Forfeitures</b>				
<b>4000535 - Omni Warrant Revenue</b>	1,138	500	800	2,304
<b>4000510 - Fines - Police</b>	62,053	62,000	112,000	160,000
<b>4000520 - Fines - Animal Control</b>	894	1,000	1,000	456
<b>4000525 - Fines - Code Enforcement</b>	4,228	3,330	9,330	8,949
<b>4000550 - Municipal Court Technology</b>	1,256	1,300	1,300	3,375
<b>4000551 - Municipal Court Security</b>	942	1,000	1,000	2,531
<b>4000590 - Misc Fines and Forfeitures</b>	100	400	400	10
<b>Total 4000500 - Fines and Forfeitures</b>	70,612	69,530	125,830	177,625
<b>4000800 - Other Revenue</b>				

	<u>ACTUAL</u> <u>FY</u> <u>2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
4000810 - Heritage Day	18,448	19,000	19,000	19,000
4000818 - Leose Proceeds	1,164	1,165	1,165	1,165
4000820 - Water Tower Lease	94,809	100,000	100,000	107,000
4000840 - Interest Earned	6,629	6,000	6,000	6,000
4000870 - Insurance Proceeds	326	0	35,000	0
4000885 - Proceeds from Sale of Assets	90,412	20,000	20,000	7,500
4000887 - HOA Revenue	1,264	1,700	1,015	1,015
4000890 - Misc Other Revenue	2,148	4,000	4,000	3,500
<b>Total 4000800 - Other Revenue</b>	<b>215,200</b>	<b>151,865</b>	<b>186,180</b>	<b>145,180</b>
4000900 - Transfers In				
4000925 - Admin.Rev. received from 4B-EDC	2,500	2,500	2,500	2,500
4000926 - 4B-EDC Revenue: Restroom	0	0	0	75,000
4000927 - 4B-EDC Revenue: Monument Signs	0	0	0	30,000
4000928 - 4B-EDC Revenue: Consultant	0	0	0	10,000
4000930 - Admin. Rev. Rec. From W&S Fund	125,361	91,287	92,583	33,468
4000940 - Admin.Rev. Rec. from MDD Fund	500	500	500	500



	<u>ACTUAL</u> <u>FY</u> <u>2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget</u> <u>2016-</u> <u>2017</u>
4000990 - Reduction in Fund Balance	0	163,300	711,707	55,000
Total 4000900 - Transfers In	128,361	257,587	807,290	206,468
Total Revenue	2,724,640	3,019,023	3,661,049	3,273,505

<b>GENERAL FUND</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<u>ACTUAL FY</u> <u>2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
<b>Expense</b>				
<b>10 - Administration</b>				
5101110 - City Manager	71,150	61,800	66,126	66,126
5101115 - City Secretary	39,458	39,398	40,973	40,973
5101117 - City Accountant	36,964	37,080	38,192	38,192
5101120 - Admin. Support	22,308	22,308	22,978	22,978
5101170 - Salary Increase	0	0	0	3,276
5101180 - Merit Raises, Staff 3%	0	4,818	1,023	5,147
<b>Total 5101100 - Salaries &amp; Wages</b>	<b>169,880</b>	<b>165,404</b>	<b>169,292</b>	<b>176,692</b>
5101400 - Support Staff				
5101490 - Overtime	0	625	625	350
<b>Total 5101400 - Support Staff</b>	<b>0</b>	<b>625</b>	<b>625</b>	<b>350</b>
5102100 - Employee Benefits				
5102110 - Group Insurance	27,932	32,665	32,665	29,461

	<u>ACTUAL</u> <u>FY</u> <u>2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
<b>5102135 • TMRS</b>	16,005	19,650	19,892	22,434
<b>5102160 • Worker's Compensation</b>	1,085	790	790	606
<b>5102170 • Payroll Taxes</b>	2,770	3,198	3,238	3,416
<b>5102180 • Unemployment Taxes</b>	13,172	1,000	2,790	1,000
<b>5102196 • Indiv. Membership Dues</b>	330	1,800	1,800	750
<b>Total 5102100 • Employee Benefits</b>	61,295	59,103	61,175	57,667
<b>5102200 • Special Services</b>				
<b>5102210 • Tax Assessing &amp; Collecting Fees</b>	1,553	1,570	1,570	1,570
<b>5102220 • Tax Appraisal Fee</b>	14,104	14,000	14,000	16,003
<b>5102230 • Legal Fees</b>	16,203	25,000	25,000	25,000
<b>5102240 • Audit</b>	5,250	7,920	7,150	7,400
<b>5102250 • Accounting</b>	1,687	2,000	2,000	1,000
<b>5102260 • Engineering Fees</b>	622	5,000	5,000	6,000
<b>Total 5102200 • Special Services</b>	39,418	55,490	54,720	56,973
<b>5102300 • Contractual Services</b>				
<b>5102310 • Consultant Fees</b>	16,365	20,000	20,000	20,000

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<b>5102325 - 4B-EDC Consulting</b>	0	0	0	10,000
<b>Total 5102300 - Contractual Services</b>	16,365	20,000	20,000	30,000
<b>5102500 - Operating Services</b>				
<b>5102530 - Custodial Service Contract</b>	3,417	4,500	4,128	4,128
<b>5102540 - IT - Computer Maintenance</b>	0	22,600	27,740	19,269
<b>Total 5102500 - Operating Services</b>	3,417	27,100	31,868	23,397
<b>5102600 - Special Expenses</b>				
<b>5102610 - Election - Payroll</b>	527	850	0	850
<b>5102620 - Election - Supplies</b>	2,196	2,500	230	2,500
<b>5102630 - Election Meeting Expense</b>	0	100	0	100
<b>5102650 - Codification Book Update</b>	2,465	3,500	4,100	4,100
<b>Total 5102600 - Special Expenses</b>	5,187	6,950	4,330	7,550
<b>5103100 - General Supplies</b>				
<b>5103110 - Office Supplies</b>	7,651	8,000	8,000	8,000
<b>5103140 - Uniforms</b>	-25	250	250	250
<b>Total 5103100 - General Supplies</b>	7,626	8,250	8,250	8,250

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<b>5103400 • Maintenance Supplies / Parts</b>				
<b>5103410 • Supplies - Custodial</b>	722	1,000	1,500	1,500
<b>5103440 • Maintenance Agreement Expense</b>	0	400	400	400
<b>5103460 • Miscellaneous</b>	267	100	200	400
<b>Total 5103400 • Maintenance Supplies / Parts</b>	989	1,500	2,100	2,300
<b>5104200 • Travel Expenses</b>				
<b>5104210 • Travel - Local</b>	595	500	500	500
<b>5104220 • Professional Development</b>	3,103	5,000	5,000	5,500
<b>5104222 • Professional Develop - Council</b>	252	1,200	1,200	1,200
<b>5104225 • City Council Meal Expense</b>	1,109	1,200	1,400	1,400
<b>5104230 • Professional Develop - In-House</b>	0	500	500	500
<b>Total 5104200 • Travel Expenses</b>	5,059	8,400	8,600	9,100
<b>5105200 • Data Processing Expenses</b>				
<b>5105230 • Data Proc-Maintenance &amp; Repair</b>	7,207	6,000	885	0
<b>5105240 • Data Processing - Software</b>	12,701	13,300	13,300	13,300
<b>Total 5105200 • Data Processing Expenses</b>	19,908	19,300	14,185	13,300

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<b>5105300 · Printing Expense</b>				
<b>5105310 · Copier Expense</b>	3,092	3,300	3,300	3,300
<b>5105320 · Printing &amp; Postage - Newsletters</b>	2,356	6,000	6,000	5,108
<b>5105330 · Printing - Forms</b>	1,061	1,500	1,500	1,500
<b>5105350 · Printing - Other</b>	853	0	0	0
<b>Total 5105300 · Printing Expense</b>	7,363	10,800	10,800	9,908
<b>5105400 · Utilities</b>				
<b>5105410 · Telephone</b>	1,328	1,400	1,400	1,404
<b>5105415 · Cellular Phone</b>	1,868	2,680	2,680	1,464
<b>5105417 · Internet</b>	1,159	840	1,609	2,409
<b>5105420 · Wireless Cards</b>	1,225	1,100	1,100	912
<b>5105450 · Electricity</b>	4,308	4,635	4,635	4,635
<b>Total 5105400 · Utilities</b>	9,888	10,655	11,424	10,824
<b>5105500 · Repairs &amp; Bldg Improvements</b>				
<b>5105520 · Repairs - Buildings</b>	1,451	3,000	4,000	4,000
<b>5105540 · Repairs - Machinery &amp; Equipment</b>	3,060	500	500	600



	<u>ACTUAL</u> <u>FY</u> <u>2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget</u> <u>2016-</u> <u>2017</u>
5105590 • Repairs - Other	550	500	500	600
<b>Total 5105500 • Repairs &amp; Bldg Improvements</b>	5,062	4,000	5,000	5,200
5105600 • Insurance				
5105610 • Insurance - Property	1,034	1,110	1,110	1,182
5105620 • Insurance - Liability	1,067	1,205	1,205	678
5105630 • Insurance - Fidelity Bond	300	300	300	300
5105635 • Public Officials Surety Bonds	900	1,000	1,000	1,000
<b>Total 5105600 • Insurance</b>	3,301	3,615	3,615	3,160
5105700 • Other Expenses				
5105705 • Postage	6,766	7,000	7,000	6,756
5105710 • Cash - Over/Short	0	10	10	10
5105725 • Records Management Expense	0	4,000	7,167	3,600
5105730 • City - Memberships	2,050	2,500	2,500	2,500
5105740 • Legal Notices/Advertisement	8,160	9,000	9,000	9,000
5105752 • Employment Screening	132	400	400	200
5105753 • Solicitor Screening	0	0	0	200

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<b>5105756 - FM 664</b>	0	24,000	24,000	24,000
<b>5105760 - Bank Service Charge</b>	95	25	60	100
<b>5105764 - Filing Fees</b>	146	500	500	250
<b>5105765 - Miscellaneous</b>	2,708	2,000	2,767	2,500
<b>Total 5105700 - Other Expenses</b>	20,057	49,435	53,404	49,116
<b>5106400 - Minor Capital Outlay</b>				
<b>5106440 - Machinery &amp; Equipment</b>	2,509	2,000	2,000	1,000
<b>5106465 - Furniture</b>	5,918	1,000	1,700	1,000
<b>Total 5106400 - Minor Capital Outlay</b>	8,427	3,000	3,700	2,000
<b>5107400 - Capitalized Assets</b>				
<b>5107420 - Buildings</b>	0	0	35,000	0
<b>5107440 - Machinery and Equipment</b>	0	0	0	18,000
<b>Total 5107400 - Capital Assets</b>	0	0	35,000	18,000
<b>5109000 - Reserves</b>				
<b>5109001 - Reserve for Contingency</b>	33,165	61,212	5,096	41,419
<b>5109015 - Reserve for FD &amp; PD Radios</b>	0	0	0	50,000

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<b>Total 5109000 - Reserves</b>	33,165	61,212	5,096	91,419
<b>Total 10 - Administration</b>	<b>416,407</b>	<b>514,839</b>	<b>503,184</b>	<b>575,206</b>

<b>GENERAL FUND</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<u>ACTUAL FY</u> <u>2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
<b>Expense</b>				
<b>20 - Police</b>				
<b>5201100 - Salaries &amp; Wages</b>				
5201120 - Police Chief	61,054	70,000	70,000	70,000
5201143 - Command Staff	51,563	52,000	53,560	53,560
5201150 - Certification Pay	1,661	2,400	2,400	2,400
5201170 - Salary Increase	0	0	0	4,160
5201180 - Merit Raises - Staff 3%	0	3,660	2,100	3,832
<b>Total 5201100 - Salaries &amp; Wages</b>	<b>114,279</b>	<b>128,060</b>	<b>128,060</b>	<b>133,952</b>
<b>5201400 - Support Salaries</b>				
5201405 - Support Staff	23,941	27,040	27,851	27,851
5201408 - Sergeant	0	0	0	43,680
5201410 - Patrol	238,838	289,090	269,060	224,723
5201412 - Patrol Part Time	0	0	20,500	20,500
5201415 - Certification Pay	935	1,636	1,636	1,636

	<u>ACTUAL</u> <u>FY</u> <u>2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
5201470 - Salary Increase	0	0	0	16,640
5201480 - Merit Raises 3%	0	1,281	0	9,387
5201490 - Overtime	13,124	15,000	16,600	16,000
Total 5201400 - Support Salaries	276,837	334,047	335,647	360,417
5202100 - Employee Benefits				
5202110 - Group Insurance	60,709	76,313	76,313	72,741
5202135 - TMRS	30,712	38,775	38,775	44,740
5202160 - Worker's Compensation	8,579	11,126	11,126	11,677
5202170 - Payroll Taxes	6,681	7,926	7,926	8,381
5202196 - Membership Dues	255	315	315	500
Total 5202100 - Employee Benefits	106,936	134,455	134,455	138,039
5202300 - Contractual Services				
5202355 - Contract Labor - Individual	188	500	500	500
5202356 - Gingerbread House	1,000	1,000	1,000	1,000
5202380 - Dispatch	13,875	13,566	14,525	15,225
5202385 - Jail Expense	1,000	1,000	1,000	1,000

	<u>ACTUAL</u> <u>FY</u> <u>2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
<b>5202390 • Special Response Team</b>	1,000	1,000	8,500	8,500
<b>5202395 • Contractual Services Other</b>	0	1,000	1,000	1,000
<b>Total 5202300 • Contractual Services</b>	17,063	18,066	26,525	27,225
<b>5202500 • Operating Services</b>				
<b>5202530 • Custodial Services Contract</b>	0	0	2,820	2,820
<b>5202540 • Computer Maintenance</b>	572	700	700	700
<b>5202560 • Internet Subscriptions</b>	317	1,350	1,350	1,350
<b>Total 5202500 • Operating Services</b>	889	2,050	4,870	4,870
<b>5202600 • Special Expenses</b>				
<b>5202675 • National Night Out</b>	544	500	500	550
<b>Total 5202600 • Special Expenses</b>	544	500	500	550
<b>5203100 • General Supplies</b>				
<b>5203110 • Office Supplies</b>	2,063	2,000	1,400	1,500
<b>5203140 • Uniforms</b>	5,394	9,000	9,000	8,000
<b>5203170 • Evidence Gathering</b>	254	700	700	700
<b>Total 5203100 • General Supplies</b>	7,711	11,700	11,100	10,200



	<u>ACTUAL</u> <u>FY</u> <u>2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
<b>5203400 • Maintenance Supplies &amp; Parts</b>				
<b>5203410 • Supplies - Custodial</b>	882	600	600	600
<b>Total 5203400 • Maintenance Supplies &amp; Parts</b>	882	600	600	600
<b>5204200 • Travel Expenses</b>				
<b>5204210 • Travel - Local</b>	0	1,000	1,000	1,000
<b>5204220 • Professional Development</b>	2,963	2,500	3,750	3,750
<b>5204225 • Professional Dev - LEOSE</b>	1,075	2,000	2,000	1,165
<b>5204235 - Ammunition</b>	0	0	1,000	1,000
<b>5204270 • Vehicle Expenses</b>	21,272	24,000	24,000	24,000
<b>Total 5204200 • Travel Expenses</b>	25,310	29,500	31,750	30,915
<b>5205200 • Data Processing Expenses</b>				
<b>5205240 • Data Processing - Software</b>	17,208	17,500	18,000	18,000
<b>Total 5205200 • Data Processing Expenses</b>	17,208	17,500	18,000	18,000
<b>5205300 • Printing Expenses</b>				
<b>5205310 • Copier Expense</b>	1,021	1,500	1,500	1,500
<b>5205330 • Printing - Forms</b>	45	300	300	300

	<u>ACTUAL</u> <u>FY</u> <u>2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
5205350 • Printing - Other	498	400	400	400
<b>Total 5205300 • Printing Expenses</b>	1,563	2,200	2,200	2,200
5205400 • Utilities				
5205410 • Telephone	1,345	1,600	1,600	1,404
5205415 • Cellular Phone	1,617	1,350	1,350	1,350
5205417 • Internet - PD	1,192	1,475	1,610	2,409
5205420 • Wireless Cards	2,735	2,750	2,750	2,750
5205450 • Electricity	4,092	4,500	4,500	4,500
<b>Total 5205400 • Utilities</b>	10,981	11,675	11,810	12,413
5205500 • Repairs & Building Improvements				
5205520 • Repairs - Building	1,990	3,032	13,032	5,000
5205540 • Repairs- Machinery & Equipment	674	1,200	1,200	1,000
5205550 • Repairs - Vehicles	8,048	8,000	8,000	8,000
<b>Total 5205500 • Repairs &amp; Building Improvements</b>	10,713	12,232	22,232	14,000
5205600 • Insurance				
5205610 • Insurance - Property	1,631	1,650	1,650	1,757

	<u>ACTUAL</u> <u>FY</u> <u>2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
<b>5205620 • Insurance - Liability</b>	5,134	5,515	5,515	8,499
<b>5205640 • Insurance - Vehicle</b>	2,366	2,430	2,430	2,203
<b>Total 5205600 • Insurance</b>	9,131	9,595	9,595	12,459
<b>5205700 • Other Expenses</b>				
<b>5205742 • Public Relations</b>	0	200	200	200
<b>5205752 • Employment Screening</b>	662	1,000	1,550	1,550
<b>5205765 • Miscellaneous</b>	1,531	1,620	1,620	1,620
<b>Total 5205700 • Other Expenses</b>	2,193	2,820	3,370	3,370
<b>5206400 • Minor Capital Outlay</b>				
<b>5206440 • Machinery &amp; Equipment</b>	3,081	2,000	5,424	6,200
<b>5206445 • Personal Protective Equipment</b>	1,651	2,000	2,600	2,600
<b>5206450 • Vehicles</b>	0	40,000	82,000	49,000
<b>Total 5206400 • Capital Outlay</b>	4,732	44,000	90,024	57,800
<b>Total 20 • Police</b>	<b>606,972</b>	<b>759,000</b>	<b>830,738</b>	<b>827,010</b>

<b>GENERAL FUND</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<u>ACTUAL</u> <u>FY</u>	<u>Original Budget</u>	<u>Adjusted Budget</u>	<u>Proposed</u>
	<u>2014-2015</u>	<u>2015-2016</u>	<u>2015-2016</u>	<u>Budget 2016-</u>
				<u>2017</u>
<b>Expense</b>				
<b>25 - Municipal Court</b>				
<b>5251100 - Salaries &amp; Wages</b>				
5251140 - Municipal Judge	5,775	7,000	7,000	7,020
<b>Total 5251100 - Salaries &amp; Wages</b>	5,775	7,000	7,000	7,020
<b>5251400 - Support Staff</b>				
5251405 - Support Staff	32,698	32,692	33,676	33,676
5251470 - Salary Increase	0	0	0	582
5251480 - Merit Raises 3%	0	981	-3	1,011
5251490 - Overtime	88	1,400	1,400	500
<b>Total 5251400 - Support Staff</b>	32,786	35,073	35,073	35,769
<b>5252100 - Employee Benefits</b>				
5252110 - Group Insurance	7,597	8,166	8,166	7,203
5252135 - TMRS	2,687	3,000	3,000	3,304
5252160 - Worker's Compensation	-110	186	186	122

	<u>ACTUAL</u> <u>FY</u> <u>2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
<b>5252170 • Payroll Taxes</b>	475	488	488	1,085
<b>5252196 • Membership Dues</b>	0	25	100	40
<b>Total 5252100 • Employee Benefits</b>	10,649	11,865	11,940	11,754
<b>5252300 • Contractual Services</b>				
<b>5251420 • Jury Fees</b>	0	200	200	200
<b>5251425 • City Prosecutor</b>	8,118	8,500	8,500	6,000
<b>5252375 • Warrant Fees</b>	22,845	23,000	34,270	41,500
<b>Total 5252300 • Contractual Services</b>	30,963	31,700	42,970	47,700
<b>5252500 • Operating Services</b>				
<b>5252540 • Computer Maintenance</b>	0	75	75	75
<b>Total 5252500 • Operating Services</b>	0	75	75	75
<b>5253100 • General Supplies</b>				
<b>5253110 • Office Supplies</b>	120	150	150	175
<b>5253140 • Uniforms</b>	0	50	50	50
<b>Total 5253100 • General Supplies</b>	120	200	200	225
<b>5254200 • Travel Expenses</b>				
<b>5254210 • Travel - Local</b>	10	25	25	25

	<u>ACTUAL</u> <u>FY</u> <u>2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
5254220 - Professional Development	0	0	0	50
Total 5254200 - Travel Expenses	10	25	25	75
5255200 - Data Processing Expenses				
5255240 - Data Processing	0	1,955	1,955	2,050
Total 5255200 - Data Processing Expenses	0	1,955	1,955	2,050
5255300 - Printing Expense				
5255350 - Printing - Other	426	800	800	800
Total 5255300 - Printing Expense	426	800	800	800
5255600 - Insurance				
5255620 - Insurance - Liability	315	341	341	192
Total 5255600 - Insurance	315	341	341	192
5255700 - Other Expenses				
5255765 - Miscellaneous	20	100	100	50
5255768 - Collection Agency Fees	3,289	3,000	6,000	7,000
5255770 - Warrant Fee State Comptroller	0	900	0	0
5255772 - Warrant Fee - Omni	1,152	1,100	2,000	3,750
5255780 - Court Technology Expense	0	0	0	0



	<u>ACTUAL</u> <u>FY</u> <u>2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget</u> <u>2016-</u> <u>2017</u>
5255782 - Court Security Expense	0	0	0	0
Total 5255700 - Other Expenses	4,461	5,100	8,100	10,800
Total 25 - Municipal Court	85,504	94,134	108,479	116,460

<b>GENERAL FUND</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<u><b>ACTUAL</b></u> <u><b>FY</b></u>	<u><b>Original Budget</b></u>	<u><b>Adjusted Budget</b></u>	<u><b>Proposed</b></u>
	<u><b>2014-2015</b></u>	<u><b>2015-2016</b></u>	<u><b>2015-2016</b></u>	<u><b>Budget 2016-</b></u>
				<u><b>2017</b></u>
<b>Expense</b>				
<b>30 - Fire</b>				
<b>5301100 - Salaries &amp; Wages</b>				
5301125 - Fire Chief	37,323	36,909	38,018	38,018
5301135 - Deputy Chief/Fire Marshal	61,942	20,000	20,600	21,424
5301140 - Fire Captains	0	97,246	100,161	67,776
5301150 - Officer in Charge and Holiday	0	0	0	12,648
5301170 - Salary Increase	0	0	0	1,520
5301180 - Merit Raises - Staff 3%	0	4,624	0	3,863
<b>Total 5301100 - Salaries &amp; Wages</b>	<b>99,265</b>	<b>158,779</b>	<b>158,779</b>	<b>145,249</b>
<b>5301400 - Support Salaries</b>				
5301440 - Firefighters	254,848	230,246	230,246	314,158
5301170 - Salary Increase	0	0	0	4,500
5301480 - Merit Raises 3%	0	6,907	6,907	7,897
5301485 - Volunteer Incentive Program	17,218	15,600	15,600	16,850

	<u>ACTUAL</u> <u>FY</u> <u>2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
<b>Total 5301400 • Support Salaries</b>	272,066	252,753	252,753	343,405
<b>5302100 • Employee Benefits</b>				
<b>5302135 • TMRS</b>	1,947	3,387	3,387	5,831
<b>5302137 • Volunteer Retirement</b>	432	500	500	500
<b>5302160 • Worker's Compensation</b>	3,623	9,984	9,984	10,696
<b>5302170 • Payroll Taxes</b>	25,591	28,154	28,154	32,297
<b>5302196 • Membership Dues</b>	1,054	1,900	1,900	2,200
<b>Total 5302100 • Employee Benefits</b>	32,647	43,925	43,925	51,524
<b>5302300 • Contractual Services</b>				
<b>5302310 • Consultant Fees</b>	0	1,500	1,500	1,500
<b>5302380 • Dispatch</b>	14,615	13,566	14,525	15,225
<b>5302385 • Emergency Transport Service</b>	63,559	66,257	66,257	66,257
<b>Total 5302300 • Contractual Services</b>	78,174	81,323	82,282	82,982
<b>5302500 • Operating Services</b>				
<b>5302510 • Maintenance Agreements</b>	3,663	10,000	10,000	10,000
<b>5302540 • Computer Maintenance</b>	269	2,000	2,500	0

	<u>ACTUAL</u> <u>FY</u> <u>2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
<b>5302570 • Warning System Maintenance</b>	0	780	780	780
<b>5302580 • Generator Maintenance</b>	2,695	2,120	2,120	2,120
<b>Total 5302500 • Operating Services</b>	6,627	14,900	15,400	12,900
<b>5302600 • Special Expenses</b>				
<b>5302675 • National Night Out</b>	343	350	350	500
<b>Total 5302600 • Special Expenses</b>	343	350	350	500
<b>5303100 • General Supplies</b>				
<b>5303110 • Office Supplies</b>	2,129	1,600	1,600	1,000
<b>5303140 • Uniforms</b>	4,013	5,000	5,000	5,000
<b>5303160 • Medical Supplies</b>	7,590	8,000	8,000	8,000
<b>5303165 • Medical Support</b>	478	1,000	1,000	1,000
<b>5303170 • Evidence Gathering</b>	0	50	50	800
<b>5303175 • Education Aids</b>	0	50	50	50
<b>Total 5303100 • General Supplies</b>	14,210	15,700	15,700	15,850
<b>5303400 • Maintenance Supplies &amp; Parts</b>				
<b>5303410 • Supplies - Custodial</b>	2,382	2,500	2,500	2,000

	<u>ACTUAL</u> <u>FY</u> <u>2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
<b>5303420 · Building Alarm Maintenance</b>	420	420	420	420
<b>Total 5303400 · Maintenance Supplies &amp; Parts</b>	2,802	2,920	2,920	2,420
<b>5304200 · Travel Expenses</b>				
<b>5304220 · Professional Development</b>	669	6,300	6,300	7,500
<b>5304270 · Vehicle Expenses</b>	7,923	10,000	9,665	7,500
<b>Total 5304200 · Travel Expenses</b>	8,592	16,300	15,965	15,000
<b>5305200 · Data Processing Expenses</b>				
<b>5305230 · Data Proc-Maintenance &amp; Repair</b>	823	1,000	500	0
<b>5305240 · Data Processing - Software</b>	2,531	2,850	2,850	4,315
<b>Total 5305200 · Data Processing Expenses</b>	3,353	3,850	3,350	4,315
<b>5305300 · Printing Expense</b>				
<b>5305310 · Copier Expense</b>	3,287	3,100	3,100	3,100
<b>5305330 · Printing - Forms</b>	17	100	100	100
<b>Total 5305300 · Printing Expense</b>	3,305	3,200	3,200	3,200
<b>5305400 · Utilities</b>				
<b>5305410 · Telephone</b>	2,688	2,350	2,350	2,724

	<u>ACTUAL</u> <u>FY</u> <u>2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
<b>5305415 • Cellular Phone</b>	738	900	1,237	1,248
<b>5305417 • Internet - Fire Dept.</b>	4,671	3,600	4,345	5,145
<b>5305430 • Natural Gas</b>	1,807	2,400	2,400	2,000
<b>5305450 • Electricity</b>	5,627	5,562	5,562	5,650
<b>Total 5305400 • Utilities</b>	15,529	14,812	15,894	16,767
<b>5305500 • Repairs &amp; Bldg Improvements</b>				
<b>5305520 • Repairs - Building</b>	5,287	2,800	2,800	3,500
<b>5305540 • Repairs - Machinery &amp; Equipment</b>	15,043	19,000	19,000	19,000
<b>5305545 • Repairs - Apparatus</b>	13,887	12,000	12,000	12,000
<b>5305550 • Repairs - Vehicles</b>	5,533	3,500	3,500	3,500
<b>Total 5305500 • Repairs &amp; Bldg Improvements</b>	39,749	37,300	37,300	38,000
<b>5305600 • Insurance</b>				
<b>5305620 • Insurance - Liability</b>	400	5,660	5,660	3,569
<b>5305640 • Insurance - Vehicle</b>	9,813	10,415	10,415	9,440
<b>Total 5305600 • Insurance</b>	10,213	16,075	16,075	13,009
<b>5305700 • Other Expenses</b>				

	<u>ACTUAL</u> <u>FY</u> <u>2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
5305705 - Postage	20	50	50	50
5305752 - Employment Screening	372	165	500	500
5305765 - Flags & Miscellaneous	95	100	100	100
<b>Total 5305700 - Other Expenses</b>	<b>487</b>	<b>315</b>	<b>650</b>	<b>650</b>
5306400 - Minor Capital Outlay				
5306440 - Machinery & Equipment	8,932	10,300	10,300	10,300
5306445 - Personal Protective Equipment	18,774	20,247	20,247	20,247
<b>Total 5306400 - Minor Capital Outlay</b>	<b>27,706</b>	<b>30,547</b>	<b>30,547</b>	<b>30,547</b>
5307400 - Capitalized Assets				
5307450 - Vehicle	0	0	0	55,000
<b>Total 5307400 - Capitalized Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55,000</b>
<b>Total 30 - Fire</b>	<b>615,069</b>	<b>693,049</b>	<b>695,090</b>	<b>831,318</b>

<b>GENERAL FUND</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<u>ACTUAL FY</u> <u>2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
<b>Expense</b>				
<b>40 - Community Services</b>				
<b>5401100 - Salaries &amp; Wages</b>				
5401135 - ACO/Code Enforcement Officer	41,244.45	45,000.00	46,364.00	46,364.00
5401180 - Merit Raises - Staff 3%	0.00	1,350.00	(14.00)	1,391.00
5401190 - Overtime	4,086.50	2,850.00	7,500.00	7,500.00
<b>Total 5401100 - Salaries &amp; Wages</b>	<b>45,330.95</b>	<b>49,200.00</b>	<b>53,850.00</b>	<b>55,255.00</b>
<b>5402100 - Employee Benefits</b>				
5402110 - Group Insurance	4,200.00	6,177.00	6,177.00	7,291.00
5402135 - TMRS	3,835.27	4,011.00	4,011.00	5,262.00
5402160 - Worker's Compensation	276.15	310.00	310.00	356.00
5402170 - Payroll Taxes	738.39	653.00	653.00	802.00
5402190 - License	367.00	625.00	625.00	625.00
<b>Total 5402100 - Employee Benefits</b>	<b>9,416.81</b>	<b>11,776.00</b>	<b>11,776.00</b>	<b>14,336.00</b>
<b>5402300 - Contractual Services</b>				



	<u>ACTUAL</u> <u>FY</u> <u>2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
<b>5402315 • Contract Building Inspections</b>	58,894.22	115,000.00	115,000.00	50,000.00
<b>5402370 • Impound Fees</b>	2,140.00	2,300.00	2,300.00	2,300.00
<b>Total 5402300 • Contractual Services</b>	61,034.22	117,300.00	117,300.00	52,300.00
<b>5402600 • Special Expenses</b>				
<b>5402680 • Environmental Testing</b>	925.94	2,300.00	2,300.00	2,300.00
<b>5402683 • Septic Tank Fee to State</b>	0.00	0.00	0.00	100.00
<b>5402685 • Clean up Day</b>	0.00	100.00	100.00	100.00
<b>Total 5402600 • Special Expenses</b>	925.94	2,400.00	2,400.00	2,500.00
<b>5403100 • General Supplies</b>				
<b>5403110 • Office Supplies</b>	0	50	50	50
<b>5403120 • Animal Care</b>	106	150	150	150
<b>5403122 • Pet Supplies</b>	329	500	600	600
<b>5403140 • Uniforms</b>	285	450	600	600
<b>Total 5403100 • General Supplies</b>	720	1,150	1,400	1,400
<b>5403400 • Maintenance Supplies &amp; Parts</b>				
<b>5403460 • Miscellaneous</b>	177	200	200	200

	<u>ACTUAL</u> <u>FY</u> <u>2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget</u> <u>2016-</u> <u>2017</u>
<b>Total 5403400 • Maintenance Supplies &amp; Parts</b>	177	200	200	200
<b>5404200 • Travel Expenses</b>				
<b>5404210 • Travel - Local</b>	0	25	25	25
<b>5404220 • Professional Development</b>	501	200	200	200
<b>5404270 • Vehicle Expenses</b>	1,415	3,000	3,000	3,000
<b>Total 5404200 • Travel Expenses</b>	1,916	3,225	3,225	3,225
<b>5405200 • Data Processing Expenses</b>				
<b>5405230 • Data Proc-Maintenance &amp; Repairs</b>	0	1,080	1,080	0
<b>Total 5405200 • Data Processing Expenses</b>	0	1,080	1,080	0
<b>5405300 • Printing Expense</b>				
<b>5405330 • Printing - Forms</b>	16	150	400	400
<b>Total 5405300 • Printing Expense</b>	16	150	400	400
<b>5405400 • Utilities</b>				
<b>5405415 • Cellular Phone</b>	1,002	950	950	1,074
<b>Total 5405400 • Utilities</b>	1,002	950	950	1,074
<b>5405600 • Insurance</b>				

	<u>ACTUAL</u> <u>FY</u> <u>2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget</u> <u>2016-</u> <u>2017</u>
<b>5405610 • Insurance - Property</b>	8	9	9	9
<b>5405620 • Insurance - Liability</b>	212	230	230	130
<b>5405640 • Insurance - Vehicle</b>	263	230	230	245
<b>Total 5405600 • Insurance</b>	483	469	469	384
<b>5405700 • Other Expenses</b>				
<b>5405765 • Miscellaneous</b>	77	100	100	100
<b>Total 5405700 • Other Expenses</b>	77	100	100	100
<b>5406400 • Minor Capital Outlay</b>				
<b>5406440 • Machinery &amp; Equipment</b>	1,797	1,000	1,000	1,000
<b>Total 5406400 • Minor Capital Outlay</b>	1,797	1,000	1,000	1,000
<b>Total 40 • Community Services</b>	<b>122,896</b>	<b>189,000</b>	<b>194,150</b>	<b>132,174</b>

<b>GENERAL FUND</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<u>ACTUAL</u> <u>FY</u> <u>2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget</u> <u>2016-</u> <u>2017</u>
<b>Expense</b>				
<b>45 - Solid Waste</b>				
5455400 - Utilities				
5455465 - Solidwaste Pickup (Garbage)	203,606.00	226,356.00	226,356.00	221,676.00
<b>Total 5455400 - Utilities</b>	<b>203,606.00</b>	<b>226,356.00</b>	<b>226,356.00</b>	<b>221,676.00</b>

<b>GENERAL FUND</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<u>ACTUAL</u> <u>FY</u>	<u>Original Budget</u>	<u>Adjusted Budget</u>	<u>Proposed</u>
	<u>2014-2015</u>	<u>2015-2016</u>	<u>2015-2016</u>	<u>Budget 2016-</u>
				<u>2017</u>
<b>Expense</b>				
<b>50 - Streets</b>				
<b>5501400 - Support Staff</b>				
5501415 - Maintenance Crew	21,839	23,400	23,400	23,400
5501470 - Salary Increase	0	0	0	2,080
5501480 - Merit Raises 3%	0	0	0	765
5501490 - Overtime	1,025	1,500	1,500	1,500
5501500 - Streets - On Call	350	600	600	600
<b>Total 5501400 - Support Staff</b>	<b>23,214</b>	<b>25,500</b>	<b>25,500</b>	<b>28,345</b>
<b>5502100 - Employee Benefits</b>				
5502110 - Group Insurance	6,337	8,170	8,170	7,146
5502135 - TMRS	1,880	2,148	2,148	2,642
5502160 - Worker's Compensation	1,076	1,750	1,750	1,705
5502170 - Payroll Taxes	329	350	350	403
5502190 - License	0	122	122	122

	<u>ACTUAL</u> <u>FY</u> <u>2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
<b>Total 5502100 • Employee Benefits</b>	9,623	12,540	12,540	12,018
<b>5502200 • Special Services</b>				
<b>5502280 • NCTCOG- SWMP Fees</b>	1,356	6,400	6,400	3,360
<b>Total 5502200 • Special Services</b>	1,356	6,400	6,400	3,360
<b>5502600 • Special Expenses</b>				
<b>5502620 • Emergency Clean Up</b>	1,000	2,250	2,250	2,000
<b>Total 5502600 • Special Expenses</b>	1,000	2,250	2,250	2,000
<b>5503100 • General Supplies</b>				
<b>5503110 • Office Supplies</b>	225	100	100	100
<b>5503140 • Uniforms</b>	712	600	600	600
<b>Total 5503100 • General Supplies</b>	937	700	700	700
<b>5503400 • Maintenance Supplies &amp; Parts</b>				
<b>5503405 • Drainage Maintenance</b>	0	500	500	500
<b>5503420 • Supplies - Street Signs</b>	1,814	2,500	4,500	3,000
<b>5503460 • Miscellaneous</b>	0	300	300	300
<b>Total 5503400 • Maintenance Supplies &amp; Parts</b>	1,814	3,300	5,300	3,800

	<u>ACTUAL</u> <u>FY</u> <u>2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
<b>5504200 · Travel Expenses</b>				
<b>5504220 · Professional Development</b>	24	500	500	500
<b>5504270 · Vehicle Expenses</b>	3,202	6,500	6,500	6,500
<b>Total 5504200 · Travel Expenses</b>	3,226	7,000	7,000	7,000
<b>5505300 · Printing Expense</b>				
<b>5505350 · Printing - Other</b>	329	350	350	350
<b>Total 5505300 · Printing Expense</b>	329	350	350	350
<b>5505400 · Utilities</b>				
<b>5505450 · Electricity</b>	45,105	45,000	45,000	47,000
<b>Total 5505400 · Utilities</b>	45,105	45,000	45,000	47,000
<b>5505500 · Repairs &amp; Bldg Improvements</b>				
<b>5405520 · Repairs - Building</b>	0	500	500	500
<b>5505540 · Repairs - Machinery &amp; Equipment</b>	1,315	3,000	3,000	3,000
<b>5505550 · Repairs - Vehicles</b>	1,055	2,500	2,500	2,500
<b>5505560 · Repairs -Street Maint.&amp; Repairs</b>	19,995	50,000	50,000	50,000
<b>5505565 · Repairs - Infrastruct Drainage</b>	39	3,000	3,000	3,000

	<u>ACTUAL</u> <u>FY</u> <u>2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
5505575 - 50/50 Sidewalk Program	0	0	10,000	2,500
5505590 - Repairs - Other	0	1,500	1,500	1,500
<b>Total 5505500 - Repairs &amp; Bldg Improvements</b>	<b>22,405</b>	<b>60,500</b>	<b>70,500</b>	<b>63,000</b>
5505600 - Insurance				
5505620 - Insurance - Liability	1,138	1,235	1,235	694
5505640 - Insurance - Vehicle	3,470	3,554	3,554	3,221
<b>Total 5505600 - Insurance</b>	<b>4,608</b>	<b>4,789</b>	<b>4,789</b>	<b>3,915</b>
5505700 - Other Expenses				
5505752 - Employment Screening	86	150	150	150
<b>Total 5505700 - Other Expenses</b>	<b>86</b>	<b>150</b>	<b>150</b>	<b>150</b>
5506400 - Minor Capital Outlay				
5506440 - Machinery & Equipment	1,510	2,500	2,500	2,500
5506445 - Personal Protective Equipment	0	300	300	300
5506490 - Other	0	850	850	500
<b>Total 5506400 - Minor Capital Outlay</b>	<b>1,510</b>	<b>3,650</b>	<b>3,650</b>	<b>3,300</b>
5507400 - Capitalized Assets				



	<u>ACTUAL</u> <u>FY</u> <u>2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget</u> <u>2016-</u> <u>2017</u>
5507440 - Machinery & Equipment	3,711	6,000	6,000	10,000
5507460 - Infrastructure	7,500	330,500	870,814	234,600
Total 5507400 - Capitalized Assets	11,211	336,500	876,814	244,600
Total 50 - Streets	126,422	508,629	1,060,943	419,538

<b>GENERAL FUND</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<u><b>ACTUAL</b></u> <u><b>FY</b></u>	<u><b>Original Budget</b></u>	<u><b>Adjusted Budget</b></u>	<u><b>Proposed</b></u>
	<u><b>2014-2015</b></u>	<u><b>2015-2016</b></u>	<u><b>2015-2016</b></u>	<u><b>Budget 2016-</b></u>
				<u><b>2017</b></u>
<b>EXPENSE</b>				
<b>60 - Parks</b>				
<b>5602400 - Rentals</b>				
<b>5602490 - Rental - Other</b>	2,724	3,000	3,000	3,000
<b>Total 5602400 - Rentals</b>	2,724	3,000	3,000	3,000
<b>5102500 - Operating Services</b>				
<b>5102530 - Custodial Service Contract</b>	0	0	0	1,200
<b>Total 5602500 - Operating Services</b>	0	0	0	1,200
<b>5602600 - Special Expenses</b>				
<b>5602680 - Heritage Day</b>	13,020	8,000	8,000	14,300
<b>5602600 - Special Exp. Other</b>	1,984	4,500	4,500	4,500
<b>Total 5602600 - Special Expenses</b>	15,004	12,500	12,500	18,800
<b>5603400 - Maintenance Supplies &amp; Parts</b>				
<b>5603410 - Custodial Supplies</b>	0	0	0	100

	<u>ACTUAL</u> <u>FY</u>	<u>Original Budget</u>	<u>Adjusted Budget</u>	<u>Proposed</u>
	<u>2014-2015</u>	<u>2015-2016</u>	<u>2015-2016</u>	<u>Budget 2016-</u>
				<u>2017</u>
<b>5603460 · Miscellaneous</b>	0	300	300	300
<b>Total 5603400 · Maintenance Supplies &amp;</b>	0	300	300	400
<b>5605400 · Utilities</b>				
<b>5605450 · Electricity</b>	7,383	8,300	8,300	8,300
<b>Total 5605400 · Utilities</b>	7,383	8,300	8,300	8,300
<b>5605500 · Repairs &amp; Bldg Improvements</b>				
<b>5605520 · Repairs - Building</b>	0	250	250	2,500
<b>5605530 · Repairs-Imp other than Bldgs</b>	1,268	1,000	1,000	1,000
<b>Total 5605500 · Repairs &amp; Bldg Improver</b>	1,268	1,250	1,250	3,500
<b>5605600 · Insurance</b>				
<b>5605610 · Insurance - Property</b>	113	115	115	122
<b>5605620 · Insurance - Liability</b>	481	521	521	294
<b>5605640 · Insurance - Vehicle</b>	221	230	230	207
<b>Total 5605600 · Insurance</b>	815	866	866	623
<b>5605700 · Other Expenses</b>				
<b>5605765 · Miscellaneous</b>	392	300	300	300

	<u>ACTUAL</u> <u>FY</u> <u>2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
<b>Total 5605700 - Other Expenses</b>	392	300	300	300
<b>5606400 - Minor Capital Outlay</b>				
<b>5606410 - Land Improvements</b>	1,137	6,000	14,093	1,000
<b>5606440 - Machinery &amp; Equipment</b>	321	500	500	2,000
<b>Total 5606400 - Minor Capital Outlay</b>	1,458	6,500	14,593	3,000
<b>5607400 - Capitalized Assets</b>				
<b>5607410 - 4B EDC Restroom</b>	0	0	0	75,000
<b>5607415 - 4B EDC Monument Signs</b>	0	0	0	30,000
<b>5607440 - Machinery &amp; Equipment</b>	260	1,000	1,000	6,000
<b>Total 5607400 - Capitalized Assets</b>	260	1,000	1,000	111,000
<b>Total 60 - Parks</b>	<b>29,305</b>	<b>34,016</b>	<b>42,109</b>	<b>150,123</b>
<b>TOTAL GF REVENUE</b>	<b>2,724,640</b>	<b>3,019,023</b>	<b>3,661,049</b>	<b>3,273,505</b>
<b>TOTAL GF EXPENSE</b>	<b>2,206,181</b>	<b>3,019,023</b>	<b>3,661,049</b>	<b>3,273,505</b>
<b>REVENUE LESS EXPENSE</b>	<b>518,459</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>WATER AND SEWER</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<b><u>ACTUAL</u></b> <b><u>FY 2014-2015</u></b>	<b><u>Original</u></b> <b><u>Budget</u></b> <b><u>2015-2016</u></b>	<b><u>Adjusted Budget</u></b> <b><u>2015-2016</u></b>	<b><u>Proposed</u></b> <b><u>Budget 2016-</u></b> <b><u>2017</u></b>
<b>Revenue</b>				
<b>Beginning Fund Balance</b>				<b>613,806.82</b>
<b>4000400 • Charges for Services</b>				
<b>4000460 • Water Sales</b>	846,333	894,932	1,004,932	959,305
<b>4000461 • Sewer Sales</b>	387,272	441,770	411,770	396,500
<b>4000465 • Water &amp; Sewer Penalties</b>	18,136	19,000	19,000	18,000
<b>4000471 • Reconnect Fees</b>	4,669	5,400	5,400	5,400
<b>4000472 • Meters</b>	2,857	3,700	3,700	3,700
<b>4000473 • Connect Fees</b>	4,788	4,400	4,400	4,400
<b>4000478 • Infrastructure Improvement Fee</b>	60,639	70,133	70,133	66,550
<b>4000480 • Solid Waste Fees (Garbage)</b>	569	0	0	0
<b>Total 4000400 • Charges for Services</b>	<b>1,325,262</b>	<b>1,439,335</b>	<b>1,519,335</b>	<b>1,453,855</b>
<b>4000800 • Other Revenue</b>				
<b>4000880 • Capital Rec Fee</b>	51,250	62,500	62,500	81,250

<b>WATER AND SEWER</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<b><u>ACTUAL</u></b> <b><u>FY 2014-2015</u></b>	<b><u>Original</u></b> <b><u>Budget</u></b> <b><u>2015-2016</u></b>	<b><u>Adjusted Budget</u></b> <b><u>2015-2016</u></b>	<b><u>Proposed</u></b> <b><u>Budget 2016-</u></b> <b><u>2017</u></b>
4000840 - Interest Earned	2,975	3,100	3,100	2,900
4000870 - Capital Contrib-Main St Sewer	0	0	0	0
4000890 - Misc Other Revenue	1,500	2,000	160,800	0
Total 4000800 - Other Revenue	55,725	67,600	226,400	84,150
Total Revenue	1,380,987	1,506,935	1,745,735	1,538,005

<b>WATER AND SEWER</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<u><b>ACTUAL</b></u> <u><b>FY 2014-2015</b></u>	<u><b>Original</b></u> <u><b>Budget</b></u> <u><b>2015-2016</b></u>	<u><b>Adjusted Budget</b></u> <u><b>2015-2016</b></u>	<u><b>Proposed</b></u> <u><b>Budget 2016-</b></u> <u><b>2017</b></u>
<b>Expense</b>				
<b>70 - Administration</b>				
<b>5701100 - Salaries &amp; Wages</b>				
5701110 - City Manager	23,717	20,600	22,042	22,042
5701115 - City Secretary	13,153	13,133	13,658	13,658
5701117 - Finance Accountant	12,255	12,360	12,731	12,731
5701120 - Admin. Support	7,436	7,435	7,660	7,660
5701130 - Public Works Director	52,388	52,388	53,960	53,960
5701170 - Salary Increase	0	0	0	3,172
5701180 - Merit Raises, Staff 3%		3,177	338	3,397
<b>Total 5701100 - Salaries &amp; Wages</b>	<b>108,948</b>	<b>109,093</b>	<b>110,389</b>	<b>116,620</b>
<b>5702100 - Employee Benefits</b>				
5702110 - Group Insurance	7,597	8,166	8,166	7,358
5702135 - TMRS	4,341	4,808	4,808	5,497
5702170 - Payroll Taxes	755	783	783	837

<b>WATER AND SEWER</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<b><u>ACTUAL</u></b> <b><u>FY 2014-2015</u></b>	<b><u>Original</u></b> <b><u>Budget</u></b> <b><u>2015-2016</u></b>	<b><u>Adjusted Budget</u></b> <b><u>2015-2016</u></b>	<b><u>Proposed</u></b> <b><u>Budget 2016-</u></b> <b><u>2017</u></b>
<b>Total 5702100 • Employee Benefits</b>	12,693	13,757	13,757	13,692
<b>5702200 • Special Services</b>				
<b>5702230 • Legal Fees</b>	0	1,000	1,000	0
<b>5702240 • Audit</b>	8,450	5,780	7,150	7,400
<b>5702250 • Accounting</b>	107	500	500	500
<b>Total 5702200 • Special Services</b>	8,557	7,280	8,650	7,900
<b>5702300 • Contractual Services /Personnel</b>				
<b>5702310 • Consultant Fees</b>	2,912	3,500	3,500	3,500
<b>Total 5702300 • Contractual Services /Personnel</b>	2,912	3,500	3,500	3,500
<b>5703100 • General Supplies</b>				
<b>5703110 • Office Supplies</b>	686	800	800	800
<b>Total 5703100 • General Supplies</b>	686	800	800	800
<b>5703400 • Maintenance Supplies / Parts</b>				
<b>5703410 • Supplies - Custodial</b>	0	200	200	200
<b>Total 5703400 • Maintenance Supplies / Parts</b>	0	200	200	200



<b>WATER AND SEWER</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<b><u>ACTUAL</u></b> <b><u>FY 2014-2015</u></b>	<b><u>Original</u></b> <b><u>Budget</u></b> <b><u>2015-2016</u></b>	<b><u>Adjusted Budget</u></b> <b><u>2015-2016</u></b>	<b><u>Proposed</u></b> <b><u>Budget 2016-</u></b> <b><u>2017</u></b>
<b>5704200 · Travel Expenses</b>				
<b>5704210 · Travel - Local</b>	164	200	200	200
<b>5704220 · Professional Development</b>	581	750	750	750
<b>Total 5704200 · Travel Expenses</b>	745	950	950	950
<b>5705200 · Data Processing Expenses</b>				
<b>5705230 · Data Processing Maintenance &amp; Repair</b>	0	0	0	1,300
<b>5705240 · Data Processing - Software</b>	0	400	511	0
<b>Total 5705200 · Data Processing Expenses</b>	0	400	511	1,300
<b>5705300 · Printing Expense</b>				
<b>5705350 · Printing - Other</b>	204	250	250	250
<b>Total 5705300 · Printing Expense</b>	204	250	250	250
<b>5705400 · Utilities</b>				
<b>5705410 · Telephone</b>	1,328	1,250	1,250	1,404
<b>5705415 · Cellular Phone</b>	798	850	850	1,690
<b>5705417 · Internet</b>	1,159	950	1,610	2,409

<b>WATER AND SEWER</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<b><u>ACTUAL</u></b>	<b><u>Original</u></b>	<b><u>Adjusted Budget</u></b>	<b><u>Proposed</u></b>
	<b><u>FY 2014-2015</u></b>	<b><u>Budget</u></b>	<b><u>2015-2016</u></b>	<b><u>Budget 2016-</u></b>
		<b><u>2015-2016</u></b>	<b><u>2015-2016</u></b>	<b><u>2017</u></b>
<b>Total 5705400 • Utilities</b>	3,285	3,050	3,710	5,503
<b>5705700 • Other Expenses</b>				
<b>5705705 • Postage</b>	7,679	8,900	8,900	8,000
<b>5705740 • Advertising</b>	158	300	300	100
<b>5705760 • Bank Service Charge</b>	35	100	200	200
<b>5705765 • Miscellaneous</b>	0	100	150,100	100
<b>5705775 • Credit Card Transaction Fee</b>	611	3,000	3,000	0
<b>Total 5705700 • Other Expenses</b>	8,483	12,400	162,500	8,400
<b>5706400 • Minor Capital Outlay</b>				
<b>5706440 • Machinery &amp; Equipment</b>	0	500	500	500
<b>Total 5706400 • Minor Capital Outlay</b>	0	500	500	500
<b>5709000 • Reserve</b>				
<b>5708215 • Admin. Exp. to General Fund</b>	125,361	91,287	92,583	33,468
<b>5709001 • Reserve for Contingency</b>	0	0	48,008	0
<b>5709002 • Capital Improv. Water / Sewer Reserve</b>	0	58,700	58,700	58,700

<b>WATER AND SEWER</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<b><u>ACTUAL</u></b> <b><u>FY 2014-2015</u></b>	<b><u>Original</u></b> <b><u>Budget</u></b> <b><u>2015-2016</u></b>	<b><u>Adjusted Budget</u></b> <b><u>2015-2016</u></b>	<b><u>Proposed</u></b> <b><u>Budget</u></b> <b><u>2016-</u></b> <b><u>2017</u></b>
5709010 • Administrative Reserves	0	2,747	2,747	2,747
Total 5709000 • Reserve	125,361	152,734	202,038	94,915
Total 70 • Administration	<b>271,874</b>	<b>304,914</b>	<b>507,755</b>	<b>254,530</b>
<b>75 • Water</b>				
5751100 • Salaries & Wages				
5751133 • Superintendent	41,346	42,000	43,260	43,260
5751170 • Salary Increase	0	0	0	1,040
5751180 • Merit Raises - Staff 3%	0	1,260	0	1,329
5751190 • Overtime	0	0	0	2,000
Total 5751100 • Salaries & Wages	41,346	43,260	43,260	47,629
5751400 • Support Salaries				
5751405 • Support Staff	29,453	30,593	31,817	50,264
5751415 • Maintenance Crew	53,418	78,395	80,766	80,766
5751430 • Seasonal Crew	1,500	3,000	3,000	3,000

<b>WATER AND SEWER</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<b><u>ACTUAL</u></b> <b><u>FY 2014-2015</u></b>	<b><u>Original</u></b> <b><u>Budget</u></b> <b><u>2015-2016</u></b>	<b><u>Adjusted Budget</u></b> <b><u>2015-2016</u></b>	<b><u>Proposed</u></b> <b><u>Budget 2016-</u></b> <b><u>2017</u></b>
5751450 - Certification Pay	992	1,200	1,200	1,200
5751470 - Salary Increase	0	0	0	5,159
5751480 - Merit Raises 3%	0	3,666	71	3,522
5751490 - Overtime	2,834	4,000	4,000	4,000
5751500 - Water - On Call	800	1,000	1,550	1,550
Total 5751400 - Support Salaries	88,997	121,854	122,404	149,461
5752100 - Employee Benefits				
5752110 - Group Insurance	22,195	41,115	41,115	43,175
5752135 - TMRS	11,365	14,792	14,792	19,846
5752160 - Worker's Compensation	2,658	3,385	3,385	8,200
5752170 - Payroll Taxes	2,100	2,408	2,408	3,021
5752190 - Licenses	222	222	222	222
Total 5752100 - Employee Benefits	38,539	61,922	61,922	74,464
5752300 - Contractual Services/Personnel				
5752350 - Contract Labor Company	0	1,500	1,500	1,500

<b>WATER AND SEWER</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<b><u>ACTUAL</u></b> <b><u>FY 2014-2015</u></b>	<b><u>Original</u></b> <b><u>Budget</u></b> <b><u>2015-2016</u></b>	<b><u>Adjusted Budget</u></b> <b><u>2015-2016</u></b>	<b><u>Proposed</u></b> <b><u>Budget</u></b> <b><u>2016-</u></b> <b><u>2017</u></b>
5752380 • Dispatch	9,010	11,628	12,587	13,050
<b>Total 5752300 • Contractual Services/Personnel</b>	9,010	13,128	14,087	14,550
5752400 • Rentals				
5752420 • Rental - Machinery & Equipment	0	250	250	250
<b>Total 5752400 • Rentals</b>	0	250	250	250
5752500 • Operating Services				
5752580 • Water Testing	3,146	4,000	4,000	4,000
5752590 • TCEQ Fees	2,634	3,500	3,500	3,500
<b>Total 5752500 • Operating Services</b>	5,780	7,500	7,500	7,500
5753100 • General Supplies				
5753140 • Uniforms	1,478	1,700	1,700	1,700
<b>Total 5753100 • General Supplies</b>	1,478	1,700	1,700	1,700
5753400 • Maintenance Supplies & Parts				
5753460 • Miscellaneous	223	300	300	300
<b>Total 5753400 • Maintenance Supplies &amp; Parts</b>	223	300	300	300

<b>WATER AND SEWER</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<b><u>ACTUAL</u></b> <b><u>FY 2014-2015</u></b>	<b><u>Original</u></b> <b><u>Budget</u></b> <b><u>2015-2016</u></b>	<b><u>Adjusted Budget</u></b> <b><u>2015-2016</u></b>	<b><u>Proposed</u></b> <b><u>Budget 2016-</u></b> <b><u>2017</u></b>
<b>5754200 · Travel Expenses</b>				
<b>5754220 · Professional Development</b>	700	750	750	750
<b>5754270 · Vehicle Expenses</b>	7,930	10,000	10,000	10,000
<b>Total 5754200 · Travel Expenses</b>	8,630	10,750	10,750	10,750
<b>5755200 · Data Processing Expenses</b>				
<b>5755230 · Data Proc-Maintenance &amp; Repairs</b>	1,371	1,300	1,300	0
<b>5755240 · Data Processing - Software</b>	3,434	4,200	4,200	3,700
<b>Total 5755200 · Data Processing Expenses</b>	4,805	5,500	5,500	3,700
<b>5755300 · Printing Expenses</b>				
<b>5755310 · Copier Expense</b>	3,091	3,000	3,000	3,000
<b>5755350 · Printing - Other</b>	2,893	2,000	2,000	2,000
<b>Total 5755300 · Printing Expenses</b>	5,984	5,000	5,000	5,000
<b>5755400 · Utilities</b>				
<b>5755415 · Cellular Phone</b>	1,170	1,500	1,500	1,500
<b>5755450 · Electricity</b>	27,009	26,000	26,000	27,000

<b>WATER AND SEWER</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<b><u>ACTUAL</u></b> <b><u>FY 2014-2015</u></b>	<b><u>Original</u></b> <b><u>Budget</u></b> <b><u>2015-2016</u></b>	<b><u>Adjusted Budget</u></b> <b><u>2015-2016</u></b>	<b><u>Proposed</u></b> <b><u>Budget 2016-</u></b> <b><u>2017</u></b>
5755460 • Water, wholesale	350,172	391,500	391,500	425,062
Total 5755400 • Utilities	378,351	419,000	419,000	453,562
5755500 • Repairs & Building Improvements				
5755540 • Repairs- Machinery & Equipment	2,717	4,000	4,000	4,000
5755550 • Repairs - Vehicles	1,059	2,000	2,000	2,000
5755570 • Inventory Expense	7,807	9,000	9,000	9,000
5755580 • Water Chemical Expense	8,588	8,000	8,000	8,000
5755590 • Repairs - Other	2,562	3,000	3,000	3,000
Total 5755500 • Repairs & Building Improvements	22,734	26,000	26,000	26,000
5755600 • Insurance				
5755610 • Insurance - Property	2,643	2,672	2,672	2,848
5755620 • Insurance - Liability	1,607	1,724	1,724	970
5755640 • Insurance - Vehicle	616	633	633	2,304
Total 5755600 • Insurance	4,866	5,029	5,029	6,122
5755700 • Other Expenses				

<b>WATER AND SEWER</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<b><u>ACTUAL</u></b> <b><u>FY 2014-2015</u></b>	<b><u>Original</u></b> <b><u>Budget</u></b> <b><u>2015-2016</u></b>	<b><u>Adjusted Budget</u></b> <b><u>2015-2016</u></b>	<b><u>Proposed</u></b> <b><u>Budget 2016-</u></b> <b><u>2017</u></b>
5755752 • Employment Screening	144	150	150	150
Total 5755700 • Other Expenses	144	150	150	150
5756400 • Minor Capital Outlay				
5756440 • Machinery & Equipment	275	1,000	1,000	1,000
5756490 • Other	0	500	500	500
Total 5756400 • Minor Capital Outlay	275	1,500	1,500	1,500
5757400 • Capitalized Assets				
5757440 • Machinery & Equipment	2,000	2,500	2,500	10,000
5757450 • Vehicles	23,770	0	0	0
5757470 • Infrastructure - Water	3,521	4,000	4,000	4,000
5757475 • FM 664 Relocate Waterline	0	0	0	9,000
Total 5757400 • Capitalized Assets	29,291	6,500	6,500	23,000
5757900 • Long-Term Debt				
5758225 • Admin. Expense to Debt Fund	124,930	102,786	102,786	59,248
Total 5757900 • Long-Term Debt	124,930	102,786	102,786	59,248



<b>WATER AND SEWER</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<b><u>ACTUAL</u></b> <b><u>FY 2014-2015</u></b>	<b><u>Original</u></b> <b><u>Budget</u></b> <b><u>2015-2016</u></b>	<b><u>Adjusted Budget</u></b> <b><u>2015-2016</u></b>	<b><u>Proposed</u></b> <b><u>Budget</u></b> <b><u>2016-</u></b> <b><u>2017</u></b>
Total 75 - Water	765,382	832,129	833,638	884,886
<b>80 - Sewer</b>				
5801400 - Support Salaries				
5801405 - Support Staff	11,341	10,197	10,197	16,754
5801415 - Maintenance Crew	58,518	33,280	34,278	34,278
5801450 - Certification Pay	1,004	1,210	1,210	1,210
5801470 - Salary Increase	0	0	0	2,122
5801480 - Merit Raises 3%	0	998	0	1,408
5801490 - Overtime	4,072	3,000	3,000	3,000
5801500 - Sewer - On Call	950	1,150	600	600
Total 5801400 - Support Salaries	75,886	49,835	49,285	59,372
5802100 - Employee Benefits				
5802110 - Group Insurance	15,895	8,451	8,451	7,221
5802135 - TMRS	5,256	3,054	3,054	3,856

<b>WATER AND SEWER</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<b><u>ACTUAL</u></b> <b><u>FY 2014-2015</u></b>	<b><u>Original</u></b> <b><u>Budget</u></b> <b><u>2015-2016</u></b>	<b><u>Adjusted Budget</u></b> <b><u>2015-2016</u></b>	<b><u>Proposed</u></b> <b><u>Budget 2016-</u></b> <b><u>2017</u></b>
5802160 · Worker's Compensation-Sewer	2,658	3,385	3,385	1,367
5802170 · Payroll Taxes	920	497	497	588
5802190 · Licenses	111	150	150	150
<b>Total 5802100 · Employee Benefits</b>	<b>24,840</b>	<b>15,537</b>	<b>15,537</b>	<b>13,182</b>
5802300 · Contractual Services/Personnel				
5802350 · Contract Labor - Company	1,510	2,000	37,000	5,000
<b>Total 5802300 · Contractual Services/Personnel</b>	<b>1,510</b>	<b>2,000</b>	<b>37,000</b>	<b>5,000</b>
5802500 · Operating Services				
5802515 · Sardis Collection Expense	7,999	9,618	9,618	9,054
5802590 · TCEQ Fees - Sewer	10	100	100	100
<b>Total 5802500 · Operating Services</b>	<b>8,009</b>	<b>9,718</b>	<b>9,718</b>	<b>9,154</b>
5803100 · General Supplies				
5803140 · Uniforms	917	1,200	1,200	1,200
<b>Total 5803100 · General Supplies</b>	<b>917</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>
5803400 · Maintenance Supplies & Parts				

<b>WATER AND SEWER</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<b><u>ACTUAL</u></b> <b><u>FY 2014-2015</u></b>	<b><u>Original</u></b> <b><u>Budget</u></b> <b><u>2015-2016</u></b>	<b><u>Adjusted Budget</u></b> <b><u>2015-2016</u></b>	<b><u>Proposed</u></b> <b><u>Budget 2016-</u></b> <b><u>2017</u></b>
5803460 • Miscellaneous	0	500	500	500
Total 5803400 • Maintenance Supplies & Parts	0	500	500	500
5804200 • Travel Expenses				
5804220 • Professional Development	535	500	500	500
5804270 • Vehicle Expense	1,807	1,200	1,200	1,200
Total 5804200 • Travel Expenses	2,342	1,700	1,700	1,700
5805400 • Utilities				
5805450 • Electricity	2,708	3,000	3,000	3,000
5805463 • TRA Wastewater Treatment	230,638	270,806	270,806	285,955
Total 5805400 • Utilities	233,346	273,806	273,806	288,955
5805500 • Repairs & Bldg Improvements				
5805510 • Repairs - Land Improvements	28	300	300	300
5805540 • Repairs - Machinery & Equipment	10,198	6,000	6,000	6,000
5805570 • Inventory Expense	1,995	2,000	2,000	2,000
5805590 • Repairs - Other	585	600	600	600

<b>WATER AND SEWER</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<b><u>ACTUAL</u></b> <b><u>FY 2014-2015</u></b>	<b><u>Original</u></b> <b><u>Budget</u></b> <b><u>2015-2016</u></b>	<b><u>Adjusted Budget</u></b> <b><u>2015-2016</u></b>	<b><u>Proposed</u></b> <b><u>Budget 2016-</u></b> <b><u>2017</u></b>
<b>Total 5805500 · Repairs &amp; Bldg Improvements</b>	12,806	8,900	8,900	8,900
<b>5805600 · Insurance</b>				
<b>5805610 · Insurance - Property</b>	55	56	56	60
<b>5805620 · Insurance - Liability</b>	371	400	400	224
<b>5805640 · Insurance - Vehicle</b>	38	40	40	142
<b>Total 5805600 · Insurance</b>	464	496	496	426
<b>5805700 · Other Expenses</b>				
<b>5805752 · Employment Screening</b>	0	200	200	200
<b>Total 5805700 · Other Expenses</b>	0	200	200	200
<b>5807400 · Capitalized Assets</b>				
<b>5807440 · Machinery &amp; Equipment</b>	5,973	6,000	6,000	10,000
<b>Total 5807400 · Capitalized Assets</b>	5,973	6,000	6,000	10,000
<b>Total 80 · Sewer</b>	<b>366,093</b>	<b>369,892</b>	<b>404,342</b>	<b>398,589</b>
<b>95 - Other</b>				
<b>5958200 - Other Financial Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>WATER AND SEWER</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<u><b>ACTUAL</b></u> <u><b>FY 2014-2015</b></u>	<u><b>Original</b></u> <u><b>Budget</b></u> <u><b>2015-2016</b></u>	<u><b>Adjusted Budget</b></u> <u><b>2015-2016</b></u>	<u><b>Proposed</b></u> <u><b>Budget 2016-</b></u> <u><b>2017</b></u>
5958250 - Depreciation Expense	0	0	0	0
Total 95 - Other	0	0	0	0
<b>Total Expense</b>	<b>1,403,349</b>	<b>1,506,935</b>	<b>1,745,735</b>	<b>1,538,005</b>
<b>TOTAL REVENUE</b>	<b>1,380,987</b>	<b>1,506,935</b>	<b>1,745,735</b>	<b>1,538,005</b>
<b>Total 70 - Administration</b>	<b>271,874</b>	<b>304,914</b>	<b>507,755</b>	<b>254,530</b>
<b>Total 75 - Water</b>	<b>765,382</b>	<b>832,129</b>	<b>833,638</b>	<b>884,886</b>
<b>Total 80 - Sewer</b>	<b>366,093</b>	<b>369,892</b>	<b>404,342</b>	<b>398,589</b>
<b>TOTAL EXPENSE</b>	<b>1,403,349</b>	<b>1,506,935</b>	<b>1,745,735</b>	<b>1,538,005</b>
<b>REVENUE LESS EXPENSE</b>	<b>-22,362</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>DEBT SERVICE</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<b>ACTUAL</b>	<b>Original</b>	<b>Adjusted Budget</b>	<b>Proposed</b>
	<b>FY</b>	<b>Budget 2015-</b>	<b>Budget</b>	<b>Budget 2016-</b>
	<b>2014-2015</b>	<b>2016</b>	<b>2015-2016</b>	<b>2017</b>
<b>REVENUE</b>				
Beginning Fund Balance				<b>501,348.92</b>
4000100 - Taxes				
4000107 - Ad Valorem, Current I & S	415,886	467,702	467,702	486,807
4000106 - Ad Valorem, Current I&S-N & I	0	0	0	24,420
4000111 - Ad Valorem, Delinquent I & S	5,934	4,122	4,122	0
4000114 - Interest/Penalties - I & S	4,325	1,611	1,611	0
Total 4000100 - Taxes	426,144	473,435	473,435	511,227
4000800 - Other Revenue				
4000840 - Interest Earned	549	700	700	550
4000900 - Reduction of Reserve Fund Bal.	0	1,604	1,604	0
4000930 - Admin.Rev.Rec.Fr Water & Sewer	124,930	102,786	102,786	59,248
Total 4000800 - Other Revenue	125,479	105,090	105,090	59,798
Total Revenue	<b>551,624</b>	<b>578,525</b>	<b>578,525</b>	<b>571,025</b>
<b>Expense</b>				

<b>DEBT SERVICE</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<b>ACTUAL</b>	<b>Original</b>	<b>Adjusted Budget</b>	<b>Proposed</b>
	<b>FY</b>	<b>Budget 2015-</b>	<b>Budget</b>	<b>Budget 2016-</b>
	<b>2014-2015</b>	<b>2016</b>	<b>2015-2016</b>	<b>2017</b>
5157900 · Long-Term Debt	0	0	0	0
5157930 · Paying Agent Fees	400	500	500	500
5157935 · 2011 Bond Issue Principal	365,000	375,000	375,000	375,000
5157940 · 2011 Bond Issue Interest	210,325	203,025	203,025	195,525
Total 5157900 · Long-Term Debt	575,725	578,525	578,525	571,025
Total Expense	575,725	578,525	578,525	571,025
REVENUE LESS EXPENSE	-24,101	0	0	0

<b>4B EDC</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<u>ACTUAL</u> <u>FY 2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
<b>REVENUE</b>				
Beginning Fund Balance				<b>514,833.48</b>
<b>4000100 - Taxes</b>				
<b>4000120 - Sales tax (0.50%)</b>	84,849	81,838	81,838	98,307
<b>Total 4000100 - Taxes</b>	84,849	81,838	81,838	98,307
<b>4000800 - Other Revenue</b>				
<b>4000840 - Interest Income</b>	1,336	1,200	1,200	1,340
<b>4000990 - Reduction in Fund Balance</b>	0	0	55,685	115,000
<b>Total 4000800 - Other Revenue</b>	1,336	1,200	56,885	116,340
<b>Total Revenue</b>	<b>86,185</b>	<b>83,038</b>	<b>138,723</b>	<b>214,647</b>
<b>Expense</b>				
<b>8102200 - Special Services</b>				
<b>8102230 - Legal Fees</b>	0	500	500	500
<b>8102240 - Audit</b>	1,600	1,600	1,600	1,600



<b>4B EDC</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<u><b>ACTUAL</b></u> <u><b>FY 2014-2015</b></u>	<u><b>Original Budget</b></u> <u><b>2015-2016</b></u>	<u><b>Adjusted Budget</b></u> <u><b>2015-2016</b></u>	<u><b>Proposed</b></u> <u><b>Budget 2016-</b></u> <u><b>2017</b></u>
<b>Total 8102200 • Special Services</b>	1,600	2,100	2,100	2,100
<b>8102300 • Consultant Services</b>				
<b>8102310 • Consultant Fees</b>	8,500	20,000	20,000	10,000
<b>Total 8102300 • Consultant Services</b>	8,500	20,000	20,000	10,000
<b>8103100 • General Supplies</b>				
<b>8103110 • Office Supplies</b>	0	100	100	100
<b>Total 8103100 • General Supplies</b>	0	100	100	100
<b>8104200 • Travel Expense</b>				
<b>8104210 • Travel Expense</b>	504	1,000	1,000	1,000
<b>8104220 • Professional Development</b>	2,050	2,300	2,300	2,300
<b>Total 8104200 • Travel Expense</b>	2,554	3,300	3,300	3,300
<b>8105300 • - Printing</b>				
<b>8105320 • Printing Expense</b>	0	300	300	300
<b>Total 8105300 • - Printing</b>	0	300	300	300
<b>8105500 • - Projects</b>				

<b>4B EDC</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<u>ACTUAL</u> <u>FY 2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
8105560 - Sewer Line	0	45,000	45,000	0
Total 8105500 - - Projects	0	45,000	45,000	0
8105600 - Insurance				
8105620 - Insurance - Liability	293	261	261	147
Total 8105600 - Insurance	293	261	261	147
8105700 - Other Expenses				
8105705 - Postage	0	100	100	100
8105730 - Memberships	0	165	3,350	3,350
8105740 - Advertising	3,719	5,300	5,300	5,300
8105765 - Business Expense	0	1,000	1,000	0
Total 8105700 - Other Expenses	3,719	6,565	9,750	8,750
8107400 - Capitalized Assets				
8107420 - Buildings	0	0	52,500	75,000
8107490 - Other	0	0	0	30,000
Total 8106400 - Minor Capital Outlay	0	0	52,500	105,000

<b>4B EDC</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<u>ACTUAL</u> <u>FY 2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
<b>8109000 · Reserves</b>				
<b>8109015 · Administrative Reserves</b>	0	2,912	2,912	82,450
<b>8109215 · Admin. Expense to General Fund</b>	2,500	2,500	2,500	2,500
<b>Total 8109000 · Reserves</b>	2,500	5,412	5,412	84,950
<b>Total Expense</b>	<b>19,166</b>	<b>83,038</b>	<b>138,723</b>	<b>214,647</b>
<b>REVENUE LESS EXPENSE</b>	<b>67,019</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>MUNICIPAL DEVELOPMENT DISTRICT</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<u>ACTUAL</u> <u>FY 2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
<b>REVENUE</b>				
Beginning Fund Balance				158,714.51
4000100 • Taxes				
4000120 • Sales tax (0.25%)	31,707	40,919	40,919	41,515
Total 4000100 • Taxes	31,707	40,919	40,919	41,515
4000800 • Other Revenue				
4000840 • Interest Income	364	300	300	476
Total 4000800 • Other Revenue	364	300	300	476
Total Revenue	32,071	41,219	41,219	41,991
<b>Expense</b>				
9102200 • Special Services				
9102230 • Legal Fees	0	250	250	0
9102240 • Audit	1,600	1,600	1,600	1,600
9102250 • Accounting	0	250	250	0

<b>MUNICIPAL DEVELOPMENT DISTRICT</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<u>ACTUAL</u> <u>FY 2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
<b>Total 9102200 • Special Services</b>	1,600	2,100	2,100	1,600
<b>9102300 • Consultant Services</b>				
<b>9102310 • Consultant Fees</b>	0	534	534	0
<b>Total 9102300 • Consultant Services</b>	0	534	534	0
<b>9103100 • General Supplies</b>				
<b>9103110 • Office Supplies</b>	0	100	100	100
<b>Total 9103100 • General Supplies</b>	0	100	100	100
<b>9104200 • Travel Expense</b>				
<b>9104220 • Professional Development</b>	0	250	250	0
<b>Total 9104200 • Travel Expense</b>	0	250	250	0
<b>9105600 • Insurance</b>				
<b>9105620 • Insurance - Liability</b>	293	261	261	147
<b>Total 9105600 • Insurance</b>	293	261	261	147
<b>9105700 • Other Expenses</b>				
<b>9105705 • Postage</b>	0	25	25	0

<b>MUNICIPAL DEVELOPMENT DISTRICT</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<u>ACTUAL</u> <u>FY 2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
Total 9105700 • Other Expenses	0	25	25	0
9109000 • Reserves				
9109015 • Administrative Reserves	0	37,449	37,449	39,644
9109215 • Admin. Expense to General Fund	500	500	500	500
Total 9109000 • Reserves	500	37,949	37,949	40,144
Total Expense	2,393	41,219	41,219	41,991
REVENUE LESS EXPENSE	29,678	0	0	0

<b>PARK IMPACT</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<u>ACTUAL</u> <u>FY 2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
<b>REVENUE</b>				
Beginning Fund Balance				62,996.01
4000400 • Charges for Services				
4000460 • Park Impact	16,057.0	16,726.0	16,726.0	13,381.0
Total 4000400 • Charges for Services	16,057.0	16,726.0	16,726.0	13,381.0
4000800 • Other Revenue				
4000840 • Interest Earned	112.4	100.0	100.0	142.0
Total 4000800 • Other Revenue	112.4	100.0	100.0	142.0
Total Revenue	16,169.4	16,826.0	16,826.0	13,523.0
<b>Expense</b>				
5606400 • Minor Capital Outlay				
5606410 • Land Improvements	500.0	500.0	500.0	0.0
Total 5606400 • Minor Capital Outlay	500.0	500.0	500.0	0.0
5607400 • Capitalized Assets				

<b>PARK IMPACT</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<u><b>ACTUAL</b></u> <u><b>FY 2014-2015</b></u>	<u><b>Original Budget</b></u> <u><b>2015-2016</b></u>	<u><b>Adjusted Budget</b></u> <u><b>2015-2016</b></u>	<u><b>Proposed</b></u> <u><b>Budget 2016-</b></u> <u><b>2017</b></u>
<b>5607440 - Capital Machinery &amp; Equipment</b>	3,500.0	6,000.0	6,000.0	5,000.0
<b>Total 5607400 - Capitalized Assets</b>	3,500.0	6,000.0	6,000.0	5,000.0
<b>5609000 - Reserves</b>				
<b>5609035 - Park Impact Reserves</b>	0.0	10,326.0	10,326.0	8,523.0
<b>Total 5609000 - Reserves</b>	0.0	10,326.0	10,326.0	8,523.0
<b>Total Expense</b>	<b>4,000.0</b>	<b>16,826.0</b>	<b>16,826.0</b>	<b>13,523.0</b>
<b>REVENUE LESS EXPENSE</b>	<b>12,169.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>



<b>WATER AND SEWER IMPACT FUND</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<u>ACTUAL</u> <u>FY 2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
<b>REVENUE</b>				
Beginning Fund Balance				79,817.51
				26,041.89
4000400 - Charges for Services				
4000476 - Water Impact Fee	3,570	0	3,100	3,100
4000477 - Sewer Impact Fee	32,730	70,000	70,000	56,000
Total 4000400 - Charges for Services	36,300	70,000	73,100	59,100
4000800 - Other Revenue				
4000840 - Interest Earned	229	200	200	230
Total 4000800 - Other Revenue	229	200	200	230
4000900 - Transfer In				
4000990 - Reduction in Fund Balance	0	0	0	50,000
Total 4000900 - Transfer In	0	0	0	50,000

<b>WATER AND SEWER IMPACT FUND</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<u>ACTUAL</u> <u>FY 2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
<b>Total Revenue</b>	<b>36,529</b>	<b>70,200</b>	<b>73,300</b>	<b>109,330</b>
<b>Expense</b>				
<b>5102300 - Contractual Services</b>				
<b>5102310 - Consultant Fees</b>	0	37,500	40,600	11,800
<b>Total 5102300 - Contractual Services</b>	0	37,500	40,600	11,800
<b>Total 5755500 - Repairs</b>				
<b>5755560 - Repairs- Water Lines</b>	58,891	0	0	0
<b>5755500 - Repairs - Other</b>	0	0	0	0
<b>Total 5755500 - Repairs</b>	58,891	0	0	0
<b>5857400 - Capitalized Assets</b>				
<b>5857470 Water Line</b>	0	0	0	50,000
<b>Total 5857400 - Capitalized Assets</b>	0	0	0	50,000
<b>5859000 - Reserves</b>				
<b>5859030 - Sewer Impact Fees Reserve</b>	0	32,700	32,700	47,530

<b>WATER AND SEWER IMPACT FUND</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<u>ACTUAL</u> <u>FY 2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
Total 5859000 - Reserves	0	32,700	32,700	47,530
Total Expense	58,891	70,200	73,300	109,330
REVENUE LESS EXPENSES	-22,361	0	0	0

<b>CAPITAL PROJECTS</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<u>ACTUAL</u> <u>FY 2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
<b>REVENUE</b>				
Beginning Fund Balance				130,248.71
4000800 - Other Revenue				
4000845 - Interest Earned - Texstar	0	1	1	1
4000850 - Interest Earned - Prosperity	260	255	255	260
Total 4000800 - Other Revenue	260	256	256	261
4000900 - Transfer In				
4000990 - Reduction in Fund Balance	0	0	0	50,000
Total 4000900 - Transfer In	0	0	0	50,000
Total Revenue	260	256	256	50,261
<b>Expense</b>				
5879000 - Reserves				

<b>CAPITAL PROJECTS</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<u><b>ACTUAL</b></u> <u><b>FY 2014-2015</b></u>	<u><b>Original Budget</b></u> <u><b>2015-2016</b></u>	<u><b>Adjusted Budget</b></u> <u><b>2015-2016</b></u>	<u><b>Proposed</b></u> <u><b>Budget 2016-</b></u> <u><b>2017</b></u>
<b>5879010 - Admin Reserves</b>	0	256	256	261
<b>Total 5879000 - Reserves</b>	0	256	256	261
<b>5857400 - Capitalized Assets</b>				
<b>5857470 Water Line</b>	0	0	0	50,000
<b>Total 5857400 - Capitalized Assets</b>	0	0	0	50,000
<b>Total Expense</b>	<b>0</b>	<b>256</b>	<b>256</b>	<b>50,261</b>
<b>REVENUE LESS EXPENSE</b>	<b>260</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>EMPLOYEE BENEFIT TRUST</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<u><b>ACTUAL</b></u> <u><b>FY 2014-2015</b></u>	<u><b>Original Budget</b></u> <u><b>2015-2016</b></u>	<u><b>Adjusted Budget</b></u> <u><b>2015-2016</b></u>	<u><b>Proposed</b></u> <u><b>Budget 2016-</b></u> <u><b>2017</b></u>
<b>REVENUE</b>				
4000840 - Interest Income	9	0	0	0
4000991 - Insurance Contributions	161,586	0	0	0
<b>Total Revenue</b>	<b>161,595</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENSE</b>				
5902110 - Benefit Premiums	172,605	0	0	0
<b>Total Expense</b>	<b>172,605</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUE LESS EXPENSE</b>	<b>-11,010</b>	<b>0</b>	<b>0</b>	<b>0</b>

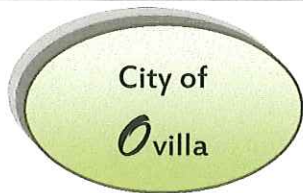
<b>POLICE AUXILIARY</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<u><b>ACTUAL</b></u> <u><b>FY 2014-2015</b></u>	<u><b>Original Budget</b></u> <u><b>2015-2016</b></u>	<u><b>Adjusted Budget</b></u> <u><b>2015-2016</b></u>	<u><b>Proposed</b></u> <u><b>Budget 2016-</b></u> <u><b>2017</b></u>
<b>REVENUE</b>				
<b>Beginning Fund Balance</b>				<b>90.76</b>
<b>4000800 - Other Revenue</b>				
<b>4000815 - Gifts</b>	800	0	170	0
<b>Total 4000800 - Other Revenue</b>	800	0	170	0
<b>Total Revenue</b>	<b>800</b>	<b>0</b>	<b>170</b>	<b>0</b>
<b>Expense</b>				
<b>5232600 - Special Expenses</b>				
<b>5232690 - Special Expenses - Other</b>	6,696	0	170	0
<b>Total 5232600 - Special Expenses</b>	6,696	0	170	0
<b>5235500 - Repair and Bldg Improv.</b>				
<b>5235540 - Repairs -Mach. &amp; Equip</b>	0	0	0	0
<b>Total 5235500 - Repair and Bldg Improv.</b>	0	0	0	0
<b>5235700 - Other Expense</b>				

<b>POLICE AUXILIARY</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<u><b>ACTUAL</b></u> <u><b>FY 2014-2015</b></u>	<u><b>Original Budget</b></u> <u><b>2015-2016</b></u>	<u><b>Adjusted Budget</b></u> <u><b>2015-2016</b></u>	<u><b>Proposed</b></u> <u><b>Budget 2016-</b></u> <u><b>2017</b></u>
<b>5235735 · Official Functions</b>	231	0	0	0
<b>Total 5235700 · Other Expense</b>	231	0	0	0
<b>5236400 · Minor Capital Outlay</b>				
<b>5236440 · Machinery and Equipment</b>	1,031	0	0	0
<b>Total 5236400 · Minor Capital Outlay</b>	1,031	0	0	0
<b>Total Expense</b>	<b>7,957</b>	<b>0</b>	<b>170</b>	<b>0</b>
<b>REVENUE LESS EXPENSE</b>	<b>-7,157</b>	<b>0</b>	<b>0</b>	<b>0</b>



<b>FIRE AUXILIARY</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<u><b>ACTUAL</b></u> <u><b>FY 2014-2015</b></u>	<u><b>Original Budget</b></u> <u><b>2015-2016</b></u>	<u><b>Adjusted Budget</b></u> <u><b>2015-2016</b></u>	<u><b>Proposed</b></u> <u><b>Budget 2016-</b></u> <u><b>2017</b></u>
<b>REVENUE</b>				
Beginning Fund Balance				<b>1,050.00</b>
4000800 - Other Revenue				
4000815 - Gifts	2,660	0	1,050	0
Total 4000800 - Other Revenue	2,660	0	1,050	0
Total Revenue	<b>2,660</b>	<b>0</b>	<b>1,050</b>	<b>0</b>
<b>Expense</b>				
5333400 - Maintenance Supplies and Parts				
5333460 - Supplies - Miscellaneous	6,643	0	1,050	0
Total 5333400 - Maintenance Supplies and Parts	6,643	0	1,050	0
535700 - Other Expenses				
5335765 - Miscellaneous	-200	0	0	0
Total 5235700 - Other Expense	-200	0	0	0
5236400 - Minor Capital Outlay				
Total Expense	<b>6,443</b>	<b>0</b>	<b>1,050</b>	<b>0</b>

<b>FIRE AUXILIARY</b>				
<b>Proposed Budget FY 2016-2017</b>				
	<u>ACTUAL</u> <u>FY 2014-2015</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>
<b>REVENUE LESS EXPENSE</b>	<b>-3,783</b>	<b>0</b>	<b>0</b>	<b>0</b>



# Villa City Council

## AGENDA ITEM REPORT

### Item 2

Meeting Date: August 04, 2016

Department: Administration

☒ Discussion ☒ Action

Budgeted Expense: ☐ YES ☐ NO ☒ N/A

Submitted By: Dennis Burn, CM

Amount: \$Not Yet Determined

Reviewed By: ☒ City Manager ☒ City Secretary ☐ City Attorney

☒ Accountant ☐ Other \_\_\_\_\_

Submitted by: Staff

#### Attachments

1. Copy of Certification of Appraisal Records
2. Information sheet

#### Agenda Item / Topic

2. **DISCUSSION/ACTION** – Consideration of proposed tax rate for the Fiscal Year 2016-2017 Budget and take a record vote.

#### Discussion / Justification

##### RECOMMENDED CITY COUNCIL ACTION:

##### BACKGROUND INFORMATION:

The Texas Constitution and Property Tax Code states that a taxing unit (City) must comply with certain steps in adopting their tax rates. The Truth-in-Taxation Law was passed for two purposes. The first is to make taxpayers aware of tax rate proposals and the second is to allow taxpayers, to rollback or limit the tax increase. The Texas Comptroller of Public Accounts publishes a guide every year with all the updated laws to make this process easier for Cities to follow. The four major principles of truth-in-taxation is that the property owners have the right to know about increases, the tax unit must publish the effective and rollback tax rates, the taxing unit must publish a special notice and hold two public hearing if the rate exceeds the effective rate and if the rate exceeds the rollback rate - then the voters may petition for an election.

The Effective rate is the rate that is a calculated rate that would provide the taxing unit with the same amount of revenue it received in the year before on properties taxed in both years. If property values rise, the effective tax rate will go down. If property values fall then the effective rate goes up.

The Rollback rate is the calculated rate that is the maximum rate allowed by law without voter approval. Rollback rate is the effective maintenance and operations rate X 1.08 plus the current debt rate.

The tax rate is split into two parts. The first part is the maintenance and operation rate or commonly referred to as the M&O rate. This rate is used to fund the day-to-day operations and is unrestricted revenue. This rate is set by Council.

The second part is the debt rate or commonly referred to as the I & S rate. This rate is used to fund any bonds that have been issued by the City. This rate is set by the amount of debt the City currently is paying and is calculated by the Tax Office.

**FINANCIAL IMPACT:**

1. If Council proposes same rate of, (.7000) Ad Valorem Revenue will increase by \$181,353.
2. If Council proposes the Effective Tax Rate, (.665890) Ad Valorem Revenue will increase by \$77,518 as compared to prior year at \$0.7000.
3. If Council proposes the Rollback Rate, (.758867) Ad Valorem Revenue will increase by \$360,491 as compared to current rate of \$0.7000.

**Recommendation / Staff Comments**

N/A

**Sample Motion(s)**

**Please review options before making the motion.**

***THIS MOTION REQUIRES A ROLL-CALL VOTE***

**REQUIRED LANGUAGE FOR MAKING THE MOTION**

**CHOICE OF SAMPLE THE MOTIONS / ONE MUST BE MADE AS FOLLOWS:**

Same rate proposed:

*I move that the Council hereby propose the 2016 property tax of (0.7000) with a Maintenance and Operation rate of 0.5320 and a debt rate of 0.1680. This proposed tax rate would increase the total percentage in Ovilla by 0%.*

If the Effective Rate (ETR) is proposed:

*I move that the Council hereby propose the 2016 Effective Tax Rate of (0.665890) with a Maintenance and Operation rate of 0.49789 and a debt rate of 0.1680*

If the Rollback Rate is proposed:

*"I move that the Council hereby propose the 2016 Rollback Rate of (0.758867) with Maintenance and Operation rate of 0.546562 and a debt rate of 0.212305.*

**RECORD VOTE:**

PLACE 1/HUBER \_\_\_\_\_

PLACE 4/HUNT \_\_\_\_\_

PLACE 2/STEVENSON \_\_\_\_\_

PLACE 5/MYERS \_\_\_\_\_

PLACE 3/GRIFFIN \_\_\_\_\_

# 2016 ELLIS and DALLAS APPRAISAL DISTRICT CERTIFIED VALUES

(as of 7/26/2016)

ENTITY	2016 TAXABLE VALUE	2016 NEW IMPS (NI)
Ellis County	286,760,738	(14,292,300)
Dallas County	24,106,728	(243,680)
<b>2016 TAXABLE VALUE</b>	<b>310,867,466</b>	<b>(14,535,980)</b>

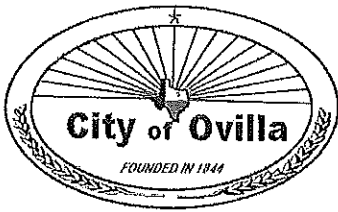
2016 TAXABLE VALUE                      **310,867,466**

NEW AND IMPROV.                      **(14,535,980)**

EXISTING HOME AND  
LAND VALUES                      **296,331,486**

M & O 2016 Existing homes land values \$296,331,486	\$ 1,576,484	0.5320%
M&O - Lost revenue frozen tax levy	\$ (34,931)	
	\$ 1,541,553	
M&O tax levy on 2016 new and improvements \$14,535,980	\$ 77,331	0.5320%
<b>TOTAL M&amp;O</b>	<b>\$ 1,618,884</b>	
I&S 2016 existing homes land values \$296,331,486	\$ 497,837	0.1680%
I&S - Lost revenue from frozen tax levy	\$ (11,030)	
	\$ 486,807	
I&S tax levy on 2016 new and improvements \$14,535,980	\$ 24,420	0.1680%
<b>TOTAL I&amp;S</b>	<b>\$ 511,227</b>	
<b>TOTAL REVENUE M&amp;O AND I&amp;S</b>	<b>\$ 2,130,111</b>	<b>0.7000%</b>

<b>TOTAL REVENUE ON FULL 2016 TAXABLE VALUE \$310,867,466</b>		
M&O	\$ 1,653,815	0.5320%
M&O - lost revenue from frozen tax levy	\$ (34,931)	
<b>Total M &amp; O</b>	<b>\$ 1,618,884</b>	
I&S	\$ 522,257	0.1680%
I&S - lost revenue from frozen tax levy	\$ (11,030)	
<b>Total I&amp;S</b>	<b>\$ 511,227</b>	
<b>TOTAL REVENUE M&amp;O AND I&amp;S</b>	<b>\$ 2,130,111</b>	<b>0.7000%</b>



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**DATE:** August 4, 2016

**SUBJECT:** Effective and Rollback Rates as generated by Ellis County Tax Office,  
and the Proposed Tax Rate.

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2015-2016 Adopted Tax Rate	\$0.7000/\$100
2015-2016 Maintenance and Operations Rate	\$0.5320/\$100
2015-2016 Debt Rate	\$0.1680/\$100
2016 Effective Rate	\$0.665890/\$100
2016 Rollback Rate	\$0.758867/\$100
Maintenance and Operations Rate	\$0.546562/\$100
Debt	\$0.212305/\$100
2016-2017 Proposed Tax Rate	\$0.7000/\$100
2016-2017 Maintenance and Operations Rate	\$0.5320/\$100
2016-2017 Debt Rate	\$0.1680/\$100

#### *Property Tax Code*

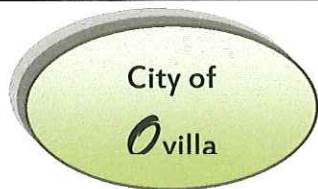
The Texas Constitution and Property Tax Code states that a taxing unit (City) must comply with certain steps in adopting their tax rates. The Truth-in-Taxation Law was passed for two purposes. The first is to make taxpayers aware of tax rate proposals and the second is to allow taxpayers, to rollback or limit the tax increase. The Texas Comptroller of Public Accounts publishes a guide every year with all the updated laws to make this process easier for Cities to follow. The four major principles of truth-in-taxation is that the property owners have the right to know about increases, the tax unit must publish the effective and rollback tax rates, the taxing unit must publish a special notice and hold two public hearing if the rate exceeds the effective rate and if the rate exceeds the rollback rate - then the voters may petition for an election.

The Effective rate is the rate that is a calculated rate that would provide the taxing unit with the same amount of revenue it received in the year before on properties taxed in both years. If property values rise, the effective tax rate will go down. If property values fall with appraisals, then the effective rate goes up.

The Rollback rate is the calculated rate that is the maximum rate allowed by law without voter approval. This rate is 8% over the effective maintenance and operation rate.

The tax rate is split into two parts. The first part is the maintenance and operation rate or commonly referred to as the M and O rate. This rate is used to fund the day-to-day operations and is unrestricted revenue. This rate is set by Council. The second part is the debt rate or commonly referred to as the I and S rate. This rate is used to fund any bonds that have been issued by the City. This rate is set by the amount of debt the City currently is paying and is calculated by the Tax Office.





# Ovilla City Council

## AGENDA ITEM REPORT

### Item 3

Meeting Date: August 04, 2016

Department: Administration/Finance

☒ Discussion ☒ Action

Budgeted Expense: ☐ YES ☐ NO ☒ N/A

Submitted By: Dennis Burn, CM

Amount: \$N/A

Reviewed By: ☒ City Manager ☒ City Secretary ☐ City Attorney

☒ Accountant ☐ Other \_\_\_\_\_

Submitted by: Staff

#### Attachments:

1. Budget Calendar
2. Excerpt from the Tax Code, Chapters 25 and 26

#### Agenda Item / Topic:

3. **DISCUSSION/ACTION** – Consider and schedule dates for two public hearings on the proposed Tax Rate for Fiscal Year 2016-2017.

#### Discussion / Justification

Section 26.05 of the Tax Code requires that the governing body hold two public hearings, if the entity is proposing a tax increase or proposal to increase total tax revenue. The first notice shall be titled: **NOTICE of PUBLIC HEARING on TAX INCREASE**. The first tax rate hearing may not be held before the 7<sup>th</sup> day after the notice of the public hearing is given. (Tax Code 26.06a)

The adoption of the tax rate shall be no less than three days but no more than 14 days after the second public hearing.

#### Recommendations / Staff Comments

N/A

#### Sample Motion(s)

*I move that Council schedule the listed dates and times for two Public Hearings on the Proposed Tax Rate for Fiscal Year 2016-2017 and direct staff to follow Tax Code Laws accordingly for Notice Requirements:*

*The First Public Hearing will be held on Monday, August 22<sup>th</sup> at 5:30 p.m. at the Ovilla City Hall Council Chamber Room.*

*The Second Public Hearing will be held on Thursday, September 1<sup>st</sup> at 5:30 p.m. at the Ovilla City Hall Council Chamber Room.*

Budget Calendar for Fiscal Year 2016-2017

DAY/DATE	EVENT
<b>Monday, June 13</b>	<b>FY 2016-2017 Budget Kick-off. Calendar presented to Council.</b>
Mon-Fri 2 weeks June 15-24	City Manager interviews department directors and reviews financial projections for FY 2016-17. Preparations begin for FY 2016-17 preliminary budget
Friday, June 24	*City Secretary post 72 Hour notice for Workshop #1
Friday, June 24	City Secretary post 72-hour notice for City Council Preliminary Workshop Meeting #2
<b>Monday, June 27</b>	<b>1<sup>st</sup> FY 2016-17 Budget Workshop with Council at 5PM, Review General Fund, Capital Improvements, Equipment Purchases, Streets Capital Improvement Plan</b>
Tuesday – Wednesday, June 28-June 29	Staff makes revisions to proposed budget from Workshop #1
<b>Wednesday, June 29th</b>	<b>2<sup>nd</sup> FY 2016-2017 Budget Workshop with City Council 5:00 PM. Review W&amp;S Fund, Park Impact Fund, W&amp;S Impact Fund, 4B EDC Fund, MDD, Fire Auxilliary, Police Special Fund and Debt Service. Review Water Rates, Review Sewer Rates, Review Health Benefit Rates</b>
Thursday – Friday, June 30th- July 8th	Staff makes revisions to proposed budget from Workshop #2 and prepares preliminary tax rate.
Monday, July 11th	Draft of FY 2016-17 of Proposed budget delivered to department directors and Council.
Friday, July 22nd	Certified Taxable Values from Dallas County Appraisal District and Ellis County Appraisal will be received.
Monday, July 25th	Certified Taxable Values will be sent to Ellis County for Tax Calculations.
Friday, July 29th	City Secretary post 72-hour notice for City Council Preliminary Workshop Meeting #3
<b>Thursday, August 4th</b>	<b>Budget Workshop #3 with City Council 5:30 PM Review preliminary determination of tax rate (Dallas, Ellis) and revisions.</b>
Thursday-Friday, August 4th or 5th	City Secretary posts 72 hour Notice of City Council Meeting to discuss Tax Rate at August 8th meeting Proposed budget Filed with City Secretary, Delivered to Council Members.



Budget Calendar for Fiscal Year 2016-2017

Friday, August 5th	Newspaper publishes effective and rollback tax rates, schedules and fund balances. Deadline to provide newspaper with "Notice of Public Hearings on Tax Increase" is the first quarter-page in newspaper.
Monday, August 8th	<b>Regular Council Meeting</b> <b>Present Effective, Rollback Tax Rate, Schedules and Fund Balances to City Council. City Council to discuss Tax Rate. If proposed Tax Rate exceeds the Effective Rate or the Rollback Rate, take record vote and schedule required public hearing on proposed Tax Rate. A record vote is not required if the City Council keeps the Tax Rate at or below the zero effective rate.</b>
Monday, August 22nd	<b>1<sup>st</sup> Hearing on Tax Rate, 5:30 PM, Providing there is Tax Increase</b> <b>Present Effective, Rollback Tax Rate, Schedules and Fund Balances to City Council. City Council to discuss Tax Rate. If proposed Tax Rate exceeds the Effective Rate or the Rollback Rate, take record vote and schedule required public hearing on proposed Tax Rate. A record vote is not required if the City Council keeps the Tax Rate at or below the zero effective rate.</b>
Monday, August 29th	City Secretary post 72 hr. notice of 2 <sup>nd</sup> hearing on Tax Rate
Thursday, September 1st	<b>2nd Hearing on Tax Rate. 5:30 PM</b> <b>*** Providing there is tax increase.</b>
Friday, September 8th	City Secretary post 72 hr. notice for meeting at which City Council will adopt Tax Rate
Monday, September 12th	<b>Regular Council Meeting, Adopt FY 2016-17 Budget, Tax Rate, Tax Roll, Water Rate, Sewer Rate. Adopt Budget, Approve Tax Rate, Approve and adopt Budget raising more revenue from property taxes than in previous year.</b>
Tuesday, September 20	File adopted Budget with City Secretary if no hearings; City Secretary to file Budget with County Clerk.
	<ul style="list-style-type: none"> <li>* Per Senate Bill 1510 (2013) attached</li> <li>** Local Government Code 102.005, 102.0065, 102,0065(d) 140.010, 140.010(f) attached.</li> </ul>

**EXCERPT FROM THE LOCAL GOVERNMENT CODE / TAX CODE**

**Sec. 26.05. TAX RATE.** (a) The governing body of each taxing unit, before the later of September 30 or the 60th day after the date the certified appraisal roll is received by the taxing unit, shall adopt a tax rate for the current tax year and shall notify the assessor for the unit of the rate adopted. The tax rate consists of two components, each of which must be approved separately. The components are:

(1) for a taxing unit other than a school district, the rate that, if applied to the total taxable value, will impose the total amount published under Section 26.04(e)(3)(C), less any amount of additional sales and use tax revenue that will be used to pay debt service, or, for a school district, the rate calculated under Section 44.004(c)(5)(A)(ii)(b), Education Code; and

(2) the rate that, if applied to the total taxable value, will impose the amount of taxes needed to fund maintenance and operation expenditures of the unit for the next year.

(b) A taxing unit may not impose property taxes in any year until the governing body has adopted a tax rate for that year, and the annual tax rate must be set by ordinance, resolution, or order, depending on the method prescribed by law for adoption of a law by the governing body. The vote on the ordinance, resolution, or order setting the tax rate must be separate from the vote adopting the budget. For a taxing unit other than a school district, the vote on the ordinance, resolution, or order setting a tax rate that exceeds the effective tax rate must be a record vote, and at least 60 percent of the members of the governing body must vote in favor of the ordinance, resolution, or order. For a school district, the vote on the ordinance, resolution, or order setting a tax rate that exceeds the sum of the effective maintenance and operations tax rate of the district as determined under Section 26.08(i) and the district's current debt rate must be a record vote, and at least 60 percent of the members of the governing body must vote in favor of the ordinance, resolution, or order. A motion to adopt an ordinance, resolution, or order setting a tax rate that exceeds the effective tax rate must be made in the following form: "I move that the property tax rate be increased by the adoption of a tax rate of (specify tax rate), which is effectively a (insert percentage by which the proposed tax rate exceeds the effective tax rate) percent increase in the tax rate." If the ordinance, resolution, or order sets a tax rate that, if applied to the total taxable value, will impose an amount of taxes to fund maintenance and operation expenditures of the taxing unit that exceeds the amount of taxes imposed for that purpose in the preceding year, the taxing unit must:

(1) include in the ordinance, resolution, or order in type larger than the type used in any other portion of the document:

(A) the following statement: "THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE."; and

(B) if the tax rate exceeds the effective maintenance and operations rate, the following statement: "THE TAX RATE WILL EFFECTIVELY BE RAISED BY (INSERT PERCENTAGE BY



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WHICH THE TAX RATE EXCEEDS THE EFFECTIVE MAINTENANCE AND OPERATIONS RATE) PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$(Insert amount)."; and

(2) include on the home page of any Internet website operated by the unit:

(A) the following statement: "(Insert name of unit) ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE"; and

(B) if the tax rate exceeds the effective maintenance and operations rate, the following statement: "THE TAX RATE WILL EFFECTIVELY BE RAISED BY (INSERT PERCENTAGE BY WHICH THE TAX RATE EXCEEDS THE EFFECTIVE MAINTENANCE AND OPERATIONS RATE) PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$(Insert amount)."

(c) If the governing body of a taxing unit does not adopt a tax rate before the date required by Subsection (a), the tax rate for the taxing unit for that tax year is the lower of the effective tax rate calculated for that tax year or the tax rate adopted by the taxing unit for the preceding tax year. A tax rate established by this subsection is treated as an adopted tax rate. Before the fifth day after the establishment of a tax rate by this subsection, the governing body of the taxing unit must ratify the applicable tax rate in the manner required by Subsection (b).

(d) The governing body of a taxing unit other than a school district may not adopt a tax rate that exceeds the lower of the rollback tax rate or the effective tax rate calculated as provided by this chapter until the governing body has held two public hearings on the proposed tax rate and has otherwise complied with Section 26.06 and Section 26.065. The governing body of a taxing unit shall reduce a tax rate set by law or by vote of the electorate to the lower of the rollback tax rate or the effective tax rate and may not adopt a higher rate unless it first complies with Section 26.06.

(e) A person who owns taxable property is entitled to an injunction restraining the collection of taxes by a taxing unit in which the property is taxable if the taxing unit has not complied with the requirements of this section and the failure to comply was not in good faith. An action to enjoin the collection of taxes must be filed prior to the date a taxing unit delivers substantially all of its tax bills.

(f) Except as required by the law under which an obligation was created, the governing body may not apply any tax revenues generated by the rate described in Subsection (a)(1) of this section for any purpose other than the retirement of debt.

(g) Notwithstanding Subsection (a), the governing body of a school district that elects to adopt a tax rate before the adoption of a budget for the fiscal year that begins in the current tax year may adopt a tax rate for the current tax year before receipt of the certified appraisal roll for the school district if the chief appraiser of the appraisal district in which the school district participates has certified to the assessor for the school district an estimate of the taxable value of property in the school

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district as provided by Section 26.01(e). If a school district adopts a tax rate under this subsection, the effective tax rate and the rollback tax rate of the district shall be calculated based on the certified estimate of taxable value.

**Sec. 26.06. NOTICE, HEARING, AND VOTE ON TAX INCREASE.** (a) A public hearing required by Section 26.05 may not be held before the seventh day after the date the notice of the public hearing is given. The second hearing may not be held earlier than the third day after the date of the first hearing. Each hearing must be on a weekday that is not a public holiday. Each hearing must be held inside the boundaries of the unit in a publicly owned building or, if a suitable publicly owned building is not available, in a suitable building to which the public normally has access. At the hearings, the governing body must afford adequate opportunity for proponents and opponents of the tax increase to present their views.

(b) The notice of a public hearing may not be smaller than one-quarter page of a standard-size or a tabloid-size newspaper, and the headline on the notice must be in 24-point or larger type. The notice must contain a statement in the following form:

"NOTICE OF PUBLIC HEARING ON TAX INCREASE"

"The (name of the taxing unit) will hold two public hearings on a proposal to increase total tax revenues from properties on the tax roll in the preceding tax year by (percentage by which proposed tax rate exceeds lower of rollback tax rate or effective tax rate calculated under this chapter) percent. Your individual taxes may increase at a greater or lesser rate, or even decrease, depending on the change in the taxable value of your property in relation to the change in taxable value of all other property and the tax rate that is adopted.

"The first public hearing will be held on (date and time) at (meeting place).

"The second public hearing will be held on (date and time) at (meeting place).

"(Names of all members of the governing body, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating the absences.)

"The average taxable value of a residence homestead in (name of taxing unit) last year was \$\_\_\_\_ (average taxable value of a residence homestead in the taxing unit for the preceding tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older). Based on last year's tax rate of \$\_\_\_\_ (preceding year's adopted tax rate) per \$100 of taxable value, the amount of taxes imposed last year on the average home was \$\_\_\_\_ (tax on average taxable value of a residence homestead in the taxing unit for the preceding tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older).



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"The average taxable value of a residence homestead in (name of taxing unit) this year is \$\_\_\_\_ (average taxable value of a residence homestead in the taxing unit for the current tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older). If the governing body adopts the effective tax rate for this year of \$\_\_\_\_ (effective tax rate) per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$\_\_\_\_ (tax on average taxable value of a residence homestead in the taxing unit for the current tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older).

"If the governing body adopts the proposed tax rate of \$\_\_\_\_ (proposed tax rate) per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$\_\_\_\_ (tax on the average taxable value of a residence in the taxing unit for the current year disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older).

"Members of the public are encouraged to attend the hearings and express their views."

(c) The notice of a public hearing under this section may be delivered by mail to each property owner in the unit, or may be published in a newspaper. If the notice is published in a newspaper, it may not be in the part of the paper in which legal notices and classified advertisements appear. If the taxing unit operates an Internet website, the notice must be posted on the website from the date the notice is first published until the second public hearing is concluded.

(d) At the public hearings the governing body shall announce the date, time, and place of the meeting at which it will vote on the proposed tax rate. After each hearing the governing body shall give notice of the meeting at which it will vote on the proposed tax rate and the notice shall be in the same form as prescribed by Subsections (b) and (c), except that it must state the following:

**"NOTICE OF TAX REVENUE INCREASE"**

"The (name of the taxing unit) conducted public hearings on (date of first hearing) and (date of second hearing) on a proposal to increase the total tax revenues of the (name of the taxing unit) from properties on the tax roll in the preceding year by (percentage by which proposed tax rate exceeds lower of rollback tax rate or effective tax rate calculated under this chapter) percent.

"The total tax revenue proposed to be raised last year at last year's tax rate of (insert tax rate for the preceding year) for each \$100 of taxable value was (insert total amount of taxes imposed in the preceding year).

"The total tax revenue proposed to be raised this year at the proposed tax rate of (insert proposed tax rate) for each \$100 of taxable value, excluding tax revenue to be raised from new property added to the tax roll this year, is (insert amount computed by multiplying proposed tax rate by the difference between current total value and new property value).

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"The total tax revenue proposed to be raised this year at the proposed tax rate of (insert proposed tax rate) for each \$100 of taxable value, including tax revenue to be raised from new property added to the tax roll this year, is (insert amount computed by multiplying proposed tax rate by current total value).

"The (governing body of the taxing unit) is scheduled to vote on the tax rate that will result in that tax increase at a public meeting to be held on (date of meeting) at (location of meeting, including mailing address) at (time of meeting).

"The (governing body of the taxing unit) proposes to use the increase in total tax revenue for the purpose of (description of purpose of increase)."

(e) The meeting to vote on the tax increase may not be earlier than the third day or later than the 14th day after the date of the second public hearing. The meeting must be held inside the boundaries of the taxing unit in a publicly owned building or, if a suitable publicly owned building is not available, in a suitable building to which the public normally has access. If the governing body does not adopt a tax rate that exceeds the lower of the rollback tax rate or the effective tax rate by the 14th day, it must give a new notice under Subsection (d) before it may adopt a rate that exceeds the lower of the rollback tax rate or the effective tax rate.