

City of OVILLE, 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, on the 29th day of July 2016 prior to 5:00 p.m., in compliance with Chapter 551, Texas Government Code.

City of O'VILLA, Texas

City Council

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Pamela Woodall

Pamela Woodall, City Secretary

DATE OF POSTING: 7.29.2016 TIME: 1:00 am/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.

AGENDA ITEM REPORT

Item 1

Meeting Date: August 04, 2016

Discussion Action

Submitted By: Dennis Burn, CM

Reviewed By: City Manager City Secretary City Attorney
 Accountant Other _____

Submitted by: Staff

Attachments

1. Proposed Budget

Agenda Item / Topic

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.

Discussion / Justification

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:

Capital Expenditures

- Replace one police vehicle
- Add one crew-cab truck in Public Works
- Command Vehicle in Fire Department
- Upgrade restroom facilities in municipal building
- Design and construction for the Heritage Park Impact line
- Rehab Lariat Trail and overlay Water Street
- Sealed bids and installation for public restrooms in Heritage Park
- Monument signs
- Expected radio upgrades and infrastructure
- One solar-battery powered outdoor siren
- Installation of new waterline for FM 664 widening project.

Personnel

- 1 new position in front city offices
- Increased funding to meet staffing needs in the Fire Department to include an agreed amount from the ESD #2.
- \$1 per hour increase to all police and public works personnel

Recommendations / Staff Comments

N/A

Sample Motion(s)

I move that the Council . . .



DATE: August 4, 2016

TO: Honorable Mayor and City Council Members

FROM: Dennis Burn, City Manager

A handwritten signature in blue ink that reads "Dennis Burn".

SUBJECT: City Council Special Meeting Budget Workshop

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.

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

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

	<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>2016-2017</u>
4000810 · Heritage Day	18,448	19,000	19,000	19,000
4000818 · Lease 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
Total 4000800 · Other Revenue	215,200	151,865	186,180	145,180
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>2014-2015</u>	<u>FY</u> <u>2015-2016</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget</u> <u>2016-2017</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

GENERAL FUND				
Proposed Budget FY 2016-2017				
	<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 Budget</u> <u>2016-2017</u>
Expense				
10 · Administration				
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
Total 5101100 · Salaries & Wages	169,880	165,404	169,292	176,692
5101400 · Support Staff				
5101490 · Overtime	0	625	625	350
Total 5101400 · Support Staff	0	625	625	350
5102100 · Employee Benefits				
5102110 · Group Insurance	27,932	32,665	32,665	29,461

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

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

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

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

	<u>ACTUAL</u> <u>2014-2015</u>	<u>FY</u> <u>2015-2016</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget</u> <u>2016-2017</u>
5105590 · Repairs - Other	550		500	500	600
Total 5105500 · Repairs & Bldg Improvements	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
Total 5105600 · Insurance	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

	<u>ACTUAL</u> <u>2014-2015</u>	<u>FY</u> <u>2015-2016</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget</u> <u>2016-2017</u>
5105756 · FM 664	0	24,000		24,000	24,000
5105760 · Bank Service Charge	95	25		60	100
5105764 · Filing Fees	146	500		500	250
5105765 · Miscellaneous	2,708	2,000		2,767	2,500
Total 5105700 · Other Expenses	20,057	49,435		53,404	49,116
5106400 · Minor Capital Outlay					
5106440 · Machinery & Equipment	2,509	2,000		2,000	1,000
5106465 · Furniture	5,918	1,000		1,700	1,000
Total 5106400 · Minor Capital Outlay	8,427	3,000		3,700	2,000
5107400 · Capitalized Assets					
5107420 · Buildings	0	0		35,000	0
5107440 · Machinery and Equipment	0	0		0	18,000
Total 5107400 · Capital Assets	0	0		35,000	18,000
5109000 · Reserves					
5109001 · Reserve for Contingency	33,165		61,212	5,096	41,419
5109015 · Reserve for FD & PD Radios	0		0	0	50,000

	<u>ACTUAL</u> <u>2014-2015</u>	<u>FY</u> <u>2015-2016</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget</u> <u>2016-2017</u>
Total 5109000 · Reserves		33,165	61,212	5,096	91,419
Total 10 · Administration		416,407	514,839	503,184	575,206

GENERAL FUND				
Proposed Budget FY 2016-2017				
	<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 Budget</u> <u>2016-2017</u>
Expense				
20 · Police				
5201100 · Salaries & Wages				
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
Total 5201100 · Salaries & Wages	114,279	128,060	128,060	133,952
5201400 · Support Salaries				
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>2014-2015</u>	<u>FY</u> <u>2015-2016</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-2017</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>2014-2015</u>	<u>FY</u> <u>2015-2016</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-2017</u>
5202390 · Special Response Team	1,000		1,000	8,500	8,500
5202395 - Contractual Services Other	0		1,000	1,000	1,000
Total 5202300 · Contractual Services	17,063		18,066	26,525	27,225
5202500 · Operating Services					
5202530 - Custodial Services Contract	0		0	2,820	2,820
5202540 · Computer Maintenance	572		700	700	700
5202560 · Internet Subsciptions	317		1,350	1,350	1,350
Total 5202500 · Operating Services	889		2,050	4,870	4,870
5202600 · Special Expenses					
5202675 · National Night Out	544		500	500	550
Total 5202600 · Special Expenses	544		500	500	550
5203100 · General Supplies					
5203110 · Office Supplies	2,063		2,000	1,400	1,500
5203140 · Uniforms	5,394		9,000	9,000	8,000
5203170 · Evidence Gathering	254		700	700	700
Total 5203100 · General Supplies	7,711		11,700	11,100	10,200

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

	<u>ACTUAL</u> <u>2014-2015</u>	<u>FY</u> <u>2015-2016</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-2017</u>
5205350 · Printing - Other	498	400	400	400	400
Total 5205300 · Printing Expenses	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	
Total 5205400 · Utilities	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	
Total 5205500 · Repairs & Building Improvements	10,713	12,232	22,232	14,000	
5205600 · Insurance					
5205610 · Insurance - Property	1,631	1,650	1,650	1,757	

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

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

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

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

	<u>ACTUAL</u> <u>2014-2015</u>	<u>FY</u> <u>2015-2016</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget</u> <u>2016-2017</u>
5255782 - Court Security Expense	0	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	

GENERAL FUND				
Proposed Budget FY 2016-2017				
	<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 Budget</u> <u>2016-2017</u>
Expense				
30 · Fire				
5301100 · Salaries & Wages				
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
Total 5301100 · Salaries & Wages	99,265	158,779	158,779	145,249
5301400 · Support Salaries				
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>2014-2015</u>	<u>FY</u> <u>2015-2016</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-2017</u>
Total 5301400 · Support Salaries	272,066		252,753	252,753	343,405
5302100 · Employee Benefits					
5302135 · TMRS	1,947		3,387	3,387	5,831
5302137 · Volunteer Retirement	432		500	500	500
5302160 · Worker's Compensation	3,623		9,984	9,984	10,696
5302170 · Payroll Taxes	25,591		28,154	28,154	32,297
5302196 · Membership Dues	1,054		1,900	1,900	2,200
Total 5302100 · Employee Benefits	32,647		43,925	43,925	51,524
5302300 · Contractual Services					
5302310 · Consultant Fees	0		1,500	1,500	1,500
5302380 · Dispatch	14,615		13,566	14,525	15,225
5302385 · Emergency Transport Service	63,559		66,257	66,257	66,257
Total 5302300 · Contractual Services	78,174		81,323	82,282	82,982
5302500 · Operating Services					
5302510 · Maintenance Agreements	3,663		10,000	10,000	10,000
5302540 · Computer Maintenance	269		2,000	2,500	0

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

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

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

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

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

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

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

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

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

GENERAL FUND				
Proposed Budget FY 2016-2017				
	<u>ACTUAL</u> <u>2014-2015</u>	<u>FY</u> <u>2015-2016</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>
Expense				
50 · Streets				
5501400 · Support Staff				
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
Total 5501400 · Support Staff	23,214	25,500	25,500	28,345
5502100 · Employee Benefits				
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>2014-2015</u>	<u>FY</u> <u>2015-2016</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget</u> <u>2016-2017</u>
Total 5502100 · Employee Benefits	9,623	12,540	12,540	12,540	12,018
5502200 · Special Services					
5502280 · NCTCOG- SWMP Fees	1,356	6,400	6,400	6,400	3,360
Total 5502200 · Special Services	1,356	6,400	6,400	6,400	3,360
5502600 · Special Expenses					
5502620 · Emergency Clean Up	1,000	2,250	2,250	2,250	2,000
Total 5502600 · Special Expenses	1,000	2,250	2,250	2,250	2,000
5503100 · General Supplies					
5503110 · Office Supplies	225	100	100	100	100
5503140 · Uniforms	712	600	600	600	600
Total 5503100 · General Supplies	937	700	700	700	700
5503400 · Maintenance Supplies & Parts					
5503405 · Drainage Maintenance	0	500	500	500	500
5503420 · Supplies - Street Signs	1,814	2,500	4,500	4,500	3,000
5503460 · Miscellaneous	0	300	300	300	300
Total 5503400 · Maintenance Supplies & Parts	1,814	3,300	5,300	5,300	3,800

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

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

	<u>ACTUAL</u> <u>2014-2015</u>	<u>FY</u> <u>2015-2016</u>	<u>Original Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget</u> <u>2016-2017</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

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

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

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

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

WATER AND SEWER					
Proposed Budget FY 2016-2017					
	<u>ACTUAL</u> <u>FY 2014-2015</u>	<u>Original</u> <u>Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget</u> <u>2016-2017</u>	
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	

WATER AND SEWER Proposed Budget FY 2016-2017						
	<u>ACTUAL</u> <u>FY 2014-2015</u>	<u>Original</u> <u>Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>		
Expense						
70 · Administration						
5701100 · Salaries & Wages						
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		
Total 5701100 · Salaries & Wages	108,948	109,093	110,389	116,620		
5702100 · Employee Benefits						
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		

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

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

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

WATER AND SEWER Proposed Budget FY 2016-2017					
	<u>ACTUAL</u> <u>FY 2014-2015</u>	<u>Original</u> <u>Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>	
5709010 · Administrative Reserves	0	2,747	2,747	2,747	
Total 5709000 · Reserve	125,361	152,734	202,038	94,915	
Total 70 · Administration	271,874	304,914	507,755	254,530	
75 · Water					
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	

WATER AND SEWER Proposed Budget FY 2016-2017					
	<u>ACTUAL</u> <u>FY 2014-2015</u>	<u>Original</u> <u>Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>	
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	

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

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

WATER AND SEWER Proposed Budget FY 2016-2017					
	<u>ACTUAL</u> <u>FY 2014-2015</u>	<u>Original</u> <u>Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>	
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					

WATER AND SEWER Proposed Budget FY 2016-2017					
	<u>ACTUAL</u> <u>FY 2014-2015</u>	<u>Original</u> <u>Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>	
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	

WATER AND SEWER Proposed Budget FY 2016-2017					
	<u>ACTUAL</u> <u>FY 2014-2015</u>	<u>Original</u> <u>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 75 - Water	765,382	832,129	833,638	884,886	
80 - Sewer					
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	

WATER AND SEWER Proposed Budget FY 2016-2017					
	<u>ACTUAL</u> <u>FY 2014-2015</u>	<u>Original</u> <u>Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>	
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	
Total 5802100 · Employee Benefits	24,840	15,537	15,537	13,182	
5802300 · Contractual Services/Personnel					
5802350 · Contract Labor - Company	1,510	2,000	37,000	5,000	
Total 5802300 · Contractual Services/Personnel	1,510	2,000	37,000	5,000	
5802500 · Operating Services					
5802515 · Sardis Collection Expense	7,999	9,618	9,618	9,054	
5802590 · TCEQ Fees - Sewer	10	100	100	100	
Total 5802500 · Operating Services	8,009	9,718	9,718	9,154	
5803100 · General Supplies					
5803140 · Uniforms	917	1,200	1,200	1,200	
Total 5803100 · General Supplies	917	1,200	1,200	1,200	
5803400 · Maintenance Supplies & Parts					

WATER AND SEWER Proposed Budget FY 2016-2017					
	<u>ACTUAL</u> <u>FY 2014-2015</u>	<u>Original</u> <u>Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget 2016-</u> <u>2017</u>	
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	

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

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

DEBT SERVICE					
Proposed Budget FY 2016-2017					
	<u>ACTUAL</u> <u>2014-2015</u>	<u>Original</u> <u>Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget</u> <u>2016-2017</u>	
REVENUE					
Beginning Fund Balance					501,348.92
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	551,624	578,525	578,525	571,025	
Expense					

DEBT SERVICE					
Proposed Budget FY 2016-2017					
	<u>ACTUAL</u> <u>2014-2015</u>	<u>Original</u> <u>Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget</u> <u>2016-2017</u>	
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	

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

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

4B EDC				
Proposed Budget FY 2016-2017				
	<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 2016-2017</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

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

MUNICIPAL DEVELOPMENT DISTRICT				
Proposed Budget FY 2016-2017				
	<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 2016-2017</u>
REVENUE				
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
Expense				
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

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

MUNICIPAL DEVELOPMENT DISTRICT				
Proposed Budget FY 2016-2017				
	<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 2016-2017</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

PARK IMPACT					
Proposed Budget FY 2016-2017					
		<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 2016-2017</u>
REVENUE					
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	
Expense					
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					

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

WATER AND SEWER IMPACT FUND				
Proposed Budget FY 2016-2017				
	<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 2016-2017</u>
REVENUE				
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

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

WATER AND SEWER IMPACT FUND				
Proposed Budget FY 2016-2017				
	<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

CAPITAL PROJECTS				
Proposed Budget FY 2016-2017				
	<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 2016-2017</u>
REVENUE				
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
Expense				
5879000 · Reserves				

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

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

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

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

FIRE AUXILIARY					
Proposed Budget FY 2016-2017					
	<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 2016-2017</u>	
REVENUE					
Beginning Fund Balance				1,050.00	
4000800 · Other Revenue					
4000815 · Gifts	2,660	0	1,050	0	
Total 4000800 · Other Revenue	2,660	0	1,050	0	
Total Revenue	2,660	0	1,050	0	
Expense					
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 5335765 · Miscellaneous	-200	0	0	0	
5236400 · Minor Capital Outlay					
Total Expense	6,443	0	1,050	0	

FIRE AUXILIARY				
Proposed Budget FY 2016-2017				
	<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 2016-2017</u>
REVENUE LESS EXPENSE	-3,783	0	0	0

AGENDA ITEM REPORT

Item 2

Meeting Date: August 04, 2016

Discussion Action

Submitted By: Dennis Burn, CM

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 hearings 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)
2016 TAXABLE VALUE	310,867,466	(14,535,980)

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

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

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

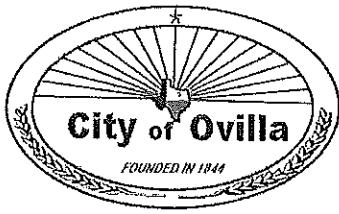
M & O 2016 Existing homes land values \$296,331,486	\$ 1,576,484	0.5320%
M&O - Lost revenue frozen tax levy	\$ (34,931)	
	\$ 1,541,553	
M&O tax levy on 2016 new and improvements \$14,535,980	\$ 77,331	0.5320%
TOTAL M&O	\$ 1,618,884	
 I&S 2016 existing homes land values \$296,331,486	\$ 497,837	0.1680%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

TOTAL REVENUE ON FULL 2016 TAXABLE VALUE \$310,867,466

M&O \$ 1,653,815 0.5320%
M&O - lost revenue from frozen tax levy \$ (34,931)
Total M &O \$ 1,618,884

I&S \$ 522,257 0.1680%
I&S - lost revenue from frozen tax levy \$ (11,030)
Total I&S \$ 511,227

TOTAL REVENUE M&O AND I&S **\$ 2,130,111** **0.7000%**



DATE: August 4, 2016

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

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.

AGENDA ITEM REPORT

Item 3

Meeting Date: August 04, 2016

Discussion Action

Submitted By: Dennis Burn, CM

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 7th 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 22th at 5:30 p.m. at the Ovilla City Hall Council Chamber Room.

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

Budget Calendar for Fiscal Year 2016-2017

DAY/DATE	EVENT
Monday, June 13	FY 2016-2017 Budget Kick-off. Calendar presented to Council.
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
Monday, June 27	1st FY 2016-17 Budget Workshop with Council at 5PM, Review General Fund, Capital Improvements, Equipment Purchases, Streets Capital Improvement Plan
Tuesday – Wednesday, June 28-June 29	Staff makes revisions to proposed budget from Workshop #1
Wednesday, June 29th	2nd FY 2016-2017 Budget Workshop with City Council 5:00 PM. Review W&S Fund, Park Impact Fund, W&S Impact Fund, 4B EDC Fund, MDD, Fire Auxiliary, Police Special Fund and Debt Service. Review Water Rates, Review Sewer Rates, Review Health Benefit Rates
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
Thursday, August 4th	Budget Workshop #3 with City Council 5:30 PM Review preliminary determination of tax rate (Dallas, Ellis) and revisions.
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	Regular Council Meeting 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.
Monday, August 22nd	1st Hearing on Tax Rate, 5:30 PM, Providing there is Tax Increase 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.
Monday, August 29th	City Secretary post 72 hr. notice of 2 nd hearing on Tax Rate
Thursday, September 1st	2nd Hearing on Tax Rate. 5:30 PM *** Providing there is tax increase.
Friday, September 8th	City Secretary post 72 hr. notice for meeting at which City Council will adopt Tax Rate
Monday, September 12th	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.
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"> • * Per Senate Bill 1510 (2013) attached • ** Local Government Code 102.005, 102.0065, 102.0065(d) 140.010, 140.010(f) attached.

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

EXCERPT FROM THE LOCAL GOVERNMENT CODE / TAX CODE

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

EXCERPT FROM THE LOCAL GOVERNMENT CODE / TAX CODE

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).

EXCERPT FROM THE LOCAL GOVERNMENT CODE / TAX CODE

"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).

EXCERPT FROM THE LOCAL GOVERNMENT CODE / TAX CODE

"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.