



FY 2016-2017
Annual Budget



FY 2016-17 Budget Memo

Purpose

The annual Budget Memo is a non-financial document intended to highlight major issues to be addressed in the upcoming Annual Budget. The Budget Memo will also bring attention to some of the changes in this year's budget document.

Overview

The FY 2016-17 Budget is going to look very different than previous year's budgets. The FY 2016-17 is laid out according to Fund Accounting standards from the Governmental Accounting Standards Board (GASB) and in accordance with best practices from the Government Finance Officers Association (GFOA). The budget is designed to be analyzed from many angles and allow users to move from high level overviews of all funds to being able to drill down into the department level operations.

Why We Budget

The budget is one of the City's most essential policy and operating tools. The budget describes how the City of Lake Dallas will use its resources to meet the growing needs of our community.

The City budget fulfills several functions:

- At its most basic level, the budget is an *accounting document*. The annual budget provides the municipality with expenditure authority and authority to levy taxes to finance those expenditures.
- The budget serves as an *operational guide*. It identifies work programs and goals to be achieved for each department or division in the coming fiscal year.
- At the highest level, the budget is an important *policy document*. The annual budget process is the one time during the year when all City operations and processes are reviewed in a comprehensive manner. The City reviews the needs of the community, priorities, and goals and then matches resources against those needs, priorities, and goals. Resources are limited, so choices must be made. The annual budget reflects those choices.
- Finally, throughout all levels, the budget is a *communications tool*. It is one of the means that the City uses to explain the various demands, needs, constraints, resources, and opportunities

We continue to find ways to protect and enhance the valuable dollars our citizen's pay us to provide a quality of life the community is proud of by crafting a prudent financial plan that reflects the vision and values of the citizens of Lake Dallas.



Financial Overview

The overall fiscal health of the city is positive. Property values are seeing modest gains and once construction is complete on Interstate 35 the City should be poised to capitalize on the renewed interest in the area. At the same time, construction poses a major challenge for the Lake Dallas. Sales Tax collections will likely be stagnant in FY 2016-17 with interstate construction shifting east to the Lake Dallas side of 35.

Property Tax Rate

One of biggest challenges in preparing the FY 2016-17 Budget was managing the City Ad Valorem (property) tax rate. The property tax rate is made up of two portions. The maintenance & operations (M&O) portion used to fund general city operations, and the Interest and Sinking (I&S) portion used to pay the City's Debt Service obligations.

For FY 2016-17 the maintenance & operations portion of the tax rate is projected to remain the same as last year, at a rate of \$0.550225 per \$100 valuation.

In FY 2016-17 and FY 2017-18 the City's Debt Service obligation is scheduled to increase due to balloon payments related to the existing debt repayment schedule and 2012 refinancing of some of the city's bonds. The FY 2016-17 Budget was designed to offset this increase in debt service through the use of fund accounting and applying the Lake Dallas (Type B) Community Development Corporation's transfer directly to the Debt Service Fund. By applying these CDC funds directly to the Debt Service Fund, this has exposed a structural deficit within the General Fund. The Structural Deficit will need to be addressed either by reducing expenditures and adjusting service levels or use fund balance to maintain the current level of city services.

Major Concerns

Previous year's financial challenges have prevented the City from making a large number of infrastructure maintenance and improvement projects and have kept the city from making the investment in planning the future of the City. While the City has completed a few major projects, the City has spent very little over the last decade to maintain the city's streets and drainage ways.

Goals

To address the challenges, the city has set forth the following goals for FY 2016-17:

1. Address the structural budget deficit



2. Develop a Strategic Plan. This year this city will host a number of public workshops so the City Council and hear directly from the public in developing the city's official strategic plan
3. Roads: Complete phase one of the Main Street project
4. Drainage: Remove all debris from every drainage way in the city.
5. Planning: Update the city's Comprehensive Land Use Plan

Closing Thoughts

The City can achieve its' goals, but the first step is for the City to come together and identify what its priorities are so it can begin laying out a plan to address those priorities. The Strategic Plan is going to be very important to the City because it lays out the overall mission, and goals, and strategies, while subsequent budgets will tell the story of how we are achieving those goals.

I have the upmost confidence the City can come together and succeed.

Onward,

Matt Shaffstall, MPA, CE&C, EDFP
City Manager,
City of Lake Dallas, TX

Basis of Budgeting & Accounting

All of the funds are budgeted using the modified accrual basis of accounting. Modified accrual accounting recognizes revenues when they become available/collectible and expenditures when they are encumbered. The City uses a third party auditing firm for the purposes of preparing its' annual audit.

Investopedia defines modified accrual accounting as, "An accounting method commonly used by government agencies that combines accrual-basis accounting with cash-basis accounting. Modified accrual accounting recognizes revenues when they become available and measurable and, with a few exceptions, recognizes expenditures when liabilities are incurred. This system divides available funds into separate entities within the organization to ensure that the money is being spent where it was intended."

Fund Accounting

The FY 2016-17 Budget separates the City's budget into eighteen different funds. Each fund lists its own revenue source and separate fund expenditures. The easiest way to think about Fund Accounting is to think of it as a big version of the "envelope" system of home budgeting. The difference with Fund Accounting is each envelope has its own source revenue and corresponding expenditures.

Fund Groups

Funds are classified by fund group as Major, Special Revenue, Internal Service, Component Unit of Government.

The Major Funds consist of the General Fund and Debt Service Fund which are the City's core operating funds. Nearly everything the public considers "the City" operates out of General Fund and Debt Service Fund. The Major Funds are the tax supported funds; the ad valorem (property) taxes make nearly half the revenues of the General Fund and most of the Debt Service Fund.

Special Revenue Funds are supported by dedicated revenue sources and have restrictions on how funds may be expended. In many cases the restrictions are established by State Law and limit how the funds may be used.

Internal Service Funds are used to support the operation of serving other funds or departments within a government. Internal Service Funds are intended to operate on a cost reimbursement basis.

Component Units of Government are independent or quasi-governmental organizations that perform or support government operations. The Governmental Accounting Standards Board (GASB) requires that component units of government be accounted for under the City's annual audit. The City of Lake Dallas currently has one component unit of government fund, the Lake Dallas Community Development Corporation which main source of revenue is a special ½ cent sales tax allocation.

City of Lake Dallas			
Fiscal Year		FY 2016-17	
Fund List			
Fund Number	Fund Name	Fund Type	Reserve Type
Major Funds			
1	General	Governmental	Standard
2	Debt Service	Governmental	Debt Service
Special Revenue Funds			
3	Court- Child Safety	Governmental	Restricted
4	Court - Juvenile Case Management	Governmental	Restricted
5	Court - Security	Governmental	Restricted
6	Court - Technology	Governmental	Restricted
7	Donations	Governmental	Restricted
8	Drainage	Governmental	Restricted
9	Grant	Governmental	Restricted
10	Police - Seizure	Governmental	Restricted
11	Police - Training	Governmental	Restricted
12	Tourism & Special Events	Governmental	Restricted
13	Willow Grove Park	Governmental	Restricted
Internal Service Funds			
14	Abatement Fund	Governmental	Restricted
15	Capital/Equipment Replacement	Governmental	Restricted
16	Emergency Disaster Reserve	Governmental	Restricted
17	Personnel Support	Governmental	Restricted
Component Unit of Government			
18	Lake Dallas Community Development Corporation (Type B EDC)	Governmental	Standard

The Total Budget

The total budget can best be understood by viewing the FY 2016-17 Consolidated Financial Schedules. The first two schedules are designed to give the user the 10,000 foot view, a means to view all revenue and expenditure activities in a single snap shop.

The first schedule shows All Funds by Fund.

City of Lake Dallas			
Fiscal Year		FY 2016-17	
Consolidated Financial Schedule		All Funds by Fund	
Fund List			
Fund Number	Fund Name	Revenue	Expenditure
Major Funds			
1	General	\$ 4,721,197	\$ 4,721,197
2	Debt Service	\$ 689,823	\$ 689,823
Special Revenue Funds			
3	Court- Child Safety	32,743	32,743
4	Court - Juvenile Case Management	143,523	143,523
5	Court - Security	53,876	53,876
6	Court - Technology	40,758	40,758
7	Donations	2,500	2,500
8	Drainage	0	0
9	Grant	6,000	6,000
10	Police - Seizure	14,754	14,754
11	Police - Training	7,635	7,635
12	Tourism & Special Events	110,100	110,100
13	Willow Grove Park	25,500	25,500
Internal Service Funds			
14	Abatement Fund	24,000	24,000
15	Capital/Equipment Replacement	0	0
16	Emergency Disaster Reserve	0	0
17	Personnel Support	0	0
Component Unit of Government			
18	Lake Dallas Community Development Corporation (Type B EDC)	340,316	340,316
	All Funds Total	\$ 6,212,725	\$ 6,212,725
	*Inactive		

The second Consolidated Financial Schedule shows all Funds by Fund Group and begins to examine Revenues and Expenditures by major categories.

City of Lake Dallas Consolidated Financial Schedule					
Fiscal Year:	FY 2016-17	Schedule:	All Funds By Group		
	Major Funds (General & Debt Service)	Special Revenue Funds	Internal Service Funds	Component Unit of Government	All Funds Sub-Total
Revenues					
AD VALOREM TAXES	\$ 2,691,335	\$ -	\$ -	\$ -	\$ 2,691,335
SALES & USES TAXES	\$ 913,000	\$ 75,000	\$ -	\$ 295,779	\$ 1,283,779
FRANCHISE FEES	\$ 397,200	\$ -	\$ -	\$ -	\$ 397,200
DEVELOPMENT & USER FEES	\$ 217,021	\$ 60,600	\$ -	\$ -	\$ 277,621
FINES	\$ 448,679	\$ 35,400	\$ -	\$ -	\$ 484,079
INTEREST & INVESTMENT INCOM	\$ 5,754	\$ -	\$ -	\$ 3,477	\$ 9,231
OTHER REVENUE	\$ 59,001	\$ 8,500	\$ 4,000	\$ -	\$ 71,501
TRANSFERS	\$ 250,966	\$ -	\$ 20,000	\$ -	\$ 270,966
USE OF FUND BALANCE	\$ 428,064	\$ 257,889	\$ -	\$ 41,060	\$ 727,013
DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
All Funds	\$ 5,411,020	\$ 437,389	\$ 24,000	\$ 340,316	\$ 6,212,724
Expenses					
Personnel	\$ 2,522,120	\$ -	\$ -	\$ -	\$ 2,522,120
Supplies & Maintenance	\$ 324,009	\$ 25,550	\$ -	\$ 50	\$ 349,609
Operations	\$ 68,360	\$ 343,139	\$ -	\$ 22,000	\$ 433,499
Utilities	\$ 128,200	\$ -	\$ -	\$ -	\$ 128,200
Contractual Services	\$ 1,338,644	\$ 23,000	\$ 24,000	\$ 47,300	\$ 1,432,944
Capital Outlay	\$ 319,864	\$ 30,700	\$ -	\$ 50,000	\$ 400,564
Transfers	\$ 20,389	\$ 15,000	\$ -	\$ 220,966	\$ 256,355
Debt Service	\$ 689,434	\$ -	\$ -	\$ -	\$ 689,434
All Funds	\$ 5,411,020	\$ 437,389	\$ 24,000	\$ 340,316	\$ 6,212,725

Users can now begin using the Consolidated Financial Schedules to drill down and analyze the sections of the budget they are most interested in.

Major Funds

It is important to the budget process to begin to drill down and look at the governmental funds by category. Each category has a very different role.

The Major Funds consist of the General Fund and Debt Service Funds which are the City’s core operating funds. Nearly everything the public considers “the City” operates out of General Fund and Debt Service Fund.

The Major Funds are also the ad valorem (property) tax supported funds. The Ad Valorem (property) tax is comprised of two sections the Maintenance (M&O) portion and the Interest & Sinking (I&S) Debt Service portion. The M&O portion is dedicated to the General Fund and the I&S portion is dedicated to the City’s Debt Service Fund.

City of Lake Dallas			
Consolidated Financial Schedule			
Fiscal Year:	FY 2016-17	Schedule:	Major Funds
	General Fund	Debt Service Fund	Major Funds Sub-Total
Revenues			
Ad Valorem (Property) Taxes	\$ 2,220,478	\$ 470,857	\$ 2,691,335
Sales & Uses Taxes	\$ 913,000	\$ -	\$ 913,000
Franchise Fees	\$ 397,200	\$ -	\$ 397,200
Development & User Fees	\$ 217,021	\$ -	\$ 217,021
Fines	\$ 448,679	\$ -	\$ 448,679
Interest & Investment Income	\$ 5,754	\$ -	\$ 5,754
Other Revenue	\$ 59,001	\$ -	\$ 59,001
Transfers	\$ 102,000	\$ 148,966	\$ 250,966
Use Of Fund Balance	\$ 358,064	\$ 70,000	\$ 428,064
Debt Service	\$ -	\$ -	\$ -
All Funds	\$ 4,721,197	\$ 689,823	\$ 5,411,020
Expenses			
Personnel	\$ 2,522,120	\$ -	\$ 2,522,120
Supplies & Maintenance	\$ 324,009	\$ -	\$ 324,009
Operations	\$ 68,360	\$ -	\$ 68,360
Utilities	\$ 128,200	\$ -	\$ 128,200
Contractual Services	\$ 1,338,644	\$ -	\$ 1,338,644
Capital Outlay	\$ 319,864	\$ -	\$ 319,864
Transfers	\$ 20,000	\$ 389	\$ 20,389
Debt Service	\$ -	\$ 689,434	\$ 689,434
All Funds	\$ 4,721,197	\$ 689,823	\$ 5,411,020

GENERAL FUND

General Fund Overview

The General Fund is the City's largest and primary operating fund. The General Fund includes typical governmental activities such as; emergency services, police activities, fire safety, permitting, building inspections, parks maintenance, road maintenance, facility maintenance, municipal court operations, and administrative functions.

City of Lake Dallas	
Consolidated Financial Schedule	
Fiscal Year:	FY 2016-17
	General Fund
Revenues	
Ad Valorem (Property) Taxes	\$ 2,220,478
Sales & Uses Taxes	\$ 913,000
Franchise Fees	\$ 397,200
Development & User Fees	\$ 217,021
Fines	\$ 448,679
Interest & Investment Income	\$ 5,754
Other Revenue	\$ 59,001
Transfers	\$ 102,000
Use Of Fund Balance	\$ 358,064
Debt Service	\$ -
All Funds	\$ 4,721,197
Expenses	
Personnel	\$ 2,522,120
Supplies & Maintenance	\$ 324,009
Operations	\$ 68,360
Utilities	\$ 128,200
Contractual Services	\$ 1,338,644
Capital Outlay	\$ 319,864
Transfers	\$ 20,000
Debt Service	\$ -
All Funds	\$ 4,721,197

Changes for FY 2016-17

There are two new departments included in the FY 2016-17 Budget, the Legislative Services Department and the Fire & Emergency Management Department.

The Legislative Services Department includes the City Secretary's Office, and expenditures directly related with the City Council, City Attorney, and intergovernmental affairs. In previous budgets a majority of these expenses were included in the Administration Department, but were also spread out through other departments such as Support Services.

The Fire & Emergency Management Department is also new this year. This department was broken out separately to better track expenses related to Fire Protection.

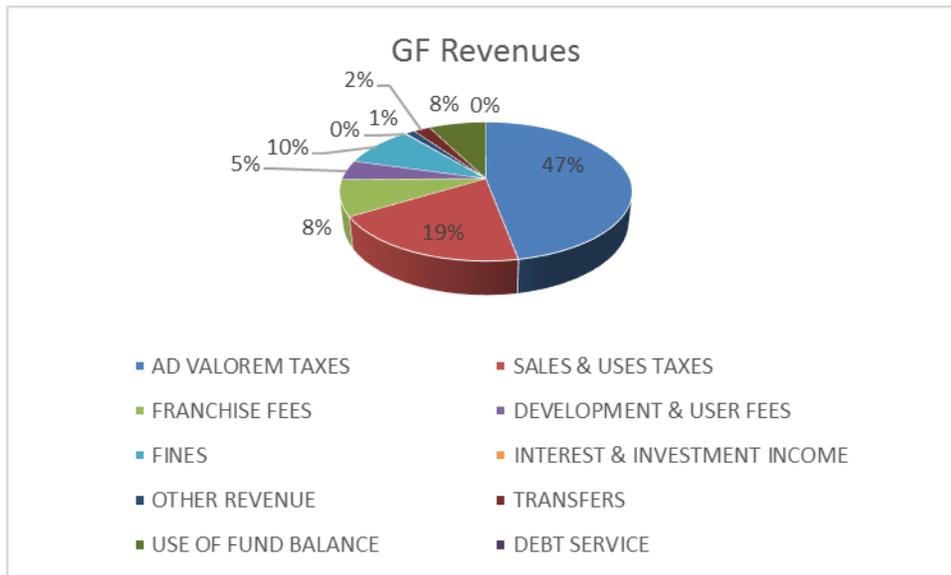
Several Departments were rebranded this year in an effort to better separate their activities from one another. Community Development is now Development Services, and Support Services is now Public Works: Facilities.

General Fund Revenues

General Fund Revenues are viewed as fund by the whole. Revenues are broken down into ten major categories. The General Fund is the only fund that typically has revenues from all ten major categories.

	FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17
General Fund Revenues	Actual	Budgeted	Estimate	Requested
AD VALOREM TAXES	2,008,747	2,069,048	2,087,248	2,220,478
SALES & USES TAXES	794,281	993,000	888,000	913,000
FRANCHISE FEES	401,826	389,000	395,930	397,200
DEVELOPMENT & USER FEES	155,821	146,630	197,695	217,021
FINES	571,642	605,900	607,500	448,679
INTEREST & INVESTMENT INCOME	444	0	3,000	5,754
OTHER REVENUE	63,343	45,896	100,497	59,001
TRANSFERS	216,819	84,000	84,000	102,000
USE OF FUND BALANCE	0	0	45,436	358,064
DEBT SERVICE	0	0	187,924	0
Total	4,212,923	4,333,474	4,597,230	4,721,197

	FY 2016-17	
General Fund Revenues	Requested	
AD VALOREM TAXES	2,220,478	47%
SALES & USES TAXES	913,000	19%
FRANCHISE FEES	397,200	8%
DEVELOPMENT & USER FEES	217,021	5%
FINES	448,679	10%
INTEREST & INVESTMENT INCOME	5,754	0%
OTHER REVENUE	59,001	1%
TRANSFERS	102,000	2%
USE OF FUND BALANCE	358,064	8%
DEBT SERVICE	0	0%
Total	4,721,197	



General Fund Revenues by Category

Ad Valorem Maintenance & Operating (Property Taxes)

Ad Valorem taxes, better known as property taxes, are the City's largest source of revenue. For FY 2016-17 the City is projecting \$2,220, 478 in property tax revenue, which 47% of total General Fund revenues.

The property tax projection includes Maintenance & Operation (M&O) collection at the City's current overall tax rate of \$0.550225 per \$100 valuation.

Tax Rate

The City's property tax collection is calculated by the Denton County Appraisal District using a series of formulas. The basic estimate for property tax revenue is:

$$\text{Tax Base} \times \text{Tax Rate} = \text{Tax Liability}$$

The formula varies in the sense that the City has two tax rates; Maintenance & Operations and Interest & Sinking Funds (Debt Service). The City's Interest & Sinking fund rate (I&S) is calculated first.

I&S rate is calculated to ensure coverage of the City’s debt. The I&S rate is calculated and effectively set by the Denton County Appraisal District. At the direction of the City’s Auditor the I&S portion of the tax rate is accrued as a revenue stream for the Debt Service Fund. The Maintenance & Operations rate (M&O) is the rate that used to fund General Fund operations.

For the FY 2016-17 Budget Year, the City Manager and Staff are recommending the City keeps the both the M&O and I&S tax rate the same as the FY 2015-16 Ad Valorem (Property) tax rates.

	FY 2015-16	FY 2016-17
Maintenance & Operations	0.550225	0.550225
Interest & Sinking	0.117843	0.117843
Total Tax Rate	0.668068	0.668068

Sales & Use Taxes

Sales & Use taxes are the City’s second largest revenue stream. For FY 16-17 Sales & Use taxes are projected at \$913,000 which is 19% of the General Fund’s total revenues. Sales tax collections is projected to remain flat while I-35 construction transitions to the east for the upcoming year.

Franchise Fees

The FY 2016-2017 Franchise Fees are projected at \$397,200, which is 8% of the General Fund. Franchise Fees are essentially right-of-way charges that apply to major utilities for operating in public spaces. Most Franchise Fees are set by the State and allow local municipalities to collect a fixed percentage or rate to the utility’s operations within the City Limits. Franchise Fees are a relatively stable source of revenue for the City. The one variable the City experiences in Franchise Fees is the number of customers using the service, for example as more household move to cell phones and stop carrying home phone service the City sees a decrease in the CenturyLink Franchise Fee.

Development Fees

FY 2016-17 Development Fees are projected at \$217,021 which is 5% of the General Fund. Development Fees are the charges the City applies for plan review, permitting processes, inspection processes, and contractor registrations. In the upcoming year, staff will recommend the adoption of a new fee schedule to bring the city in-line with our area cities and to ensure Development Fees collected cover the cost associated with plan review, permitting and inspection processes.

Fines

FY 2016-17 Fines are projected at \$448,679 which is 10% of the General Fund. The Municipal Court collects fines levied by the City. Fines mostly consist of speeding tickets, moving violations, and municipal code violations. Please note that the Fine revenue shown is only the portion of the fine that is collected and kept by the City. The City is charged with collecting the State's portion of a fine and remitting that portion to the State.

Transfers

FY 2016-17 Transfers are projected at \$102,000, which is 2% of the General Fund. The General Fund receives transfers from other funds such as the (Type B) Community Development Corporation, Tourism & Special Events Fund, and Willow Grove Park Fund for administrative services and personnel costs associated with operating those funds.

Use of Fund Balance

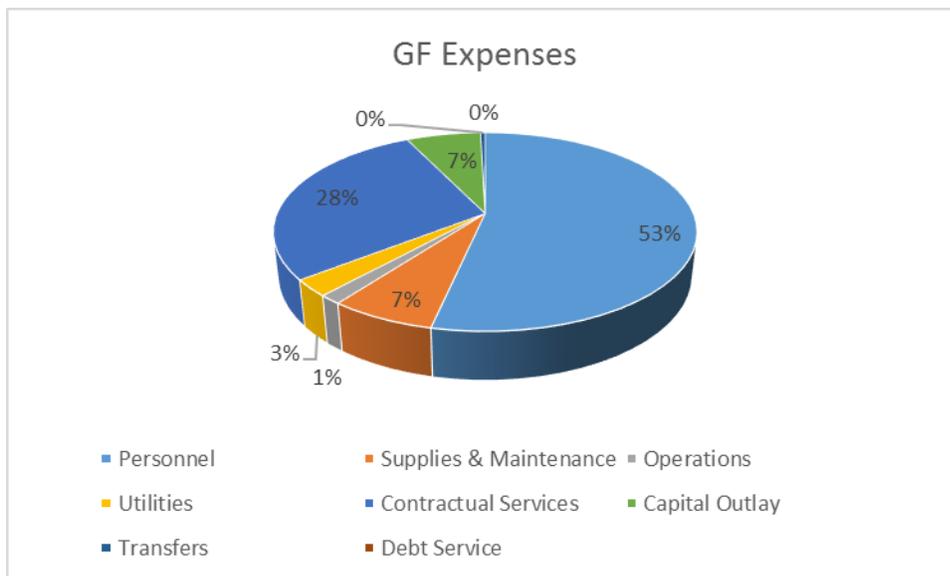
The FY 2016-17 Use of Fund Balance is \$358,064 which is 8% of the General Fund. The City anticipates using \$304,564 from its capital project reserve account for the completion of phase one of the Main Street Project. The City anticipates using \$15,000 from fund balance for development of a strategic plan, \$8,500 for new library computers, and \$20,000 to establish the Code Enforcement Abatement Fund.

General Fund Expenditures

General Fund Overview

The General Fund as a whole is very labor intensive with over 80% of the General Fund consisting of Personnel expenses or Contractual Services.

City of Lake Dallas		
General Fund Expenses		
Fiscal Year:	FY 2016-17	
Personnel	2,522,120	53%
Supplies & Maintenance	324,009	7%
Operations	68,360	1%
Utilities	128,200	3%
Contractual Services	1,338,644	28%
Capital Outlay	319,864	7%
Transfers	20,000	0%
Debt Service	0	0%
All Funds	4,721,197	



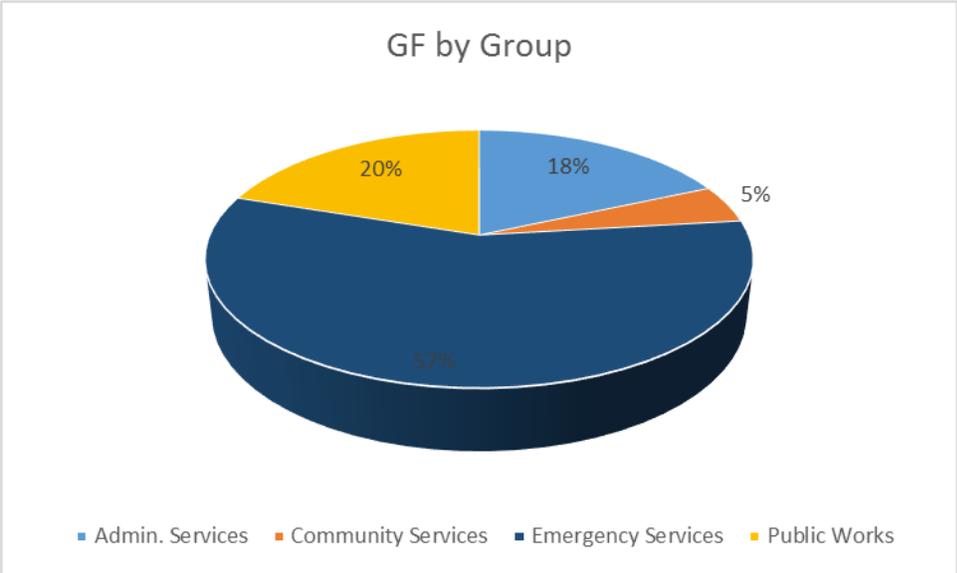
General Fund Expenses By Group

The General Fund is the only fund where expenditures are separated into different operating departments. The General Fund's expenses are managed through twelve separate operating departments, which are grouped into four primary core service areas; Administrative Services, Community Services, Emergency Services, and Public Works.

Fund	Core Service Area	Department
General	Administrative Services	Administration/Finance/HR
		Development Services
		Legislative Services
		Municipal Court
	Community Services	Community Relations
		Library
	Emergency Services	Police
		PD: Animal Control
		Fire & Emergency Management
	Public Works	PW: Parks
		PW: Streets & Drainage
		PW: Facilities (Support Services)

City of Lake Dallas Consolidated Financial Schedule					
Fiscal Year:	FY 2016-17	Schedule:	General Fund - By Group		
	Admin. Services	Community Services	Emergency Services	Public Works	General Fund Sub-Total
Expenses					
Personnel	\$ 622,924	\$ 160,749	\$ 1,516,779	\$ 221,668	\$ 2,522,120
Supplies & Maintenance	\$ 12,250	\$ 22,050	\$ 67,900	\$ 221,809	\$ 324,009
Operations	\$ 34,260	\$ 6,500	\$ 14,150	\$ 13,450	\$ 68,360
Utilities	\$ 1,900	\$ 9,500	\$ 16,500	\$ 100,300	\$ 128,200
Contractual Services	\$ 171,820	\$ 17,250	\$ 1,071,474	\$ 78,100	\$ 1,338,644
Capital Outlay	\$ 5,000	\$ 8,500	\$ 1,800	\$ 304,564	\$ 319,864
Transfers	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund By Group	\$ 868,154	\$ 224,549	\$ 2,688,603	\$ 939,891	\$ 4,721,197

Department Group	FY 2016-17 Proposed Budget	%
Admin. Services	\$868,154	18%
Community Services	\$224,549	5%
Emergency Services	\$2,688,603	57%
Public Works	\$939,891	20%



General Fund By Department

The General Fund is the only fund that is sub-divided into departments. Each department is its own organizational unit, with its own operating budget. Department Directors are in charge of ensuring their departmental spending stays within the expenditure category and does not exceed the bottom line department budget. Department Line-By-Line Budgets are included in an appendix after this section. What follows below is an overview of each department.

Administrative Services

Administration/Finance/HR

The Administration Department is responsible for a wide range of functions; City Manager's Office, Finance Office, departmental support, finance operations, human resources, billing operations and the general running of the organization. The mission of the Administration Department is to operate a cost effective, customer oriented department whose actions are transparent to the taxpayers resulting in innovative solutions and quality results for a government that effectively serves the citizens of Lake Dallas. Changes for FY 2016-17 include moving the City Secretary's Office to the Legislative Services Department, moving the Fire Department contract to the Fire & Emergency Management department, and the addition of an Assistant To/Admin. Services Director position.

	Admin.
Personnel	\$ 296,727
Supplies & Maintenance	\$ 4,800
Operations	\$ 9,900
Utilities	\$ 1,200
Contractual Services	\$ 49,000
Capital Outlay	\$ 5,000
Transfers	\$ -
Debt Service	\$ -
All Funds	\$ 366,627

Development Services

The Development Services department is responsible for the health, safety, and quality of life of citizens of Lake Dallas through the regulation of land, building development, and property maintenance. Changes for Development Services Department include the creation of a Special Revenue Abatement Fund to assist with Code Enforcement Functions.

	Development Services
Personnel	\$ 139,726
Supplies & Maintenance	\$ 2,350
Operations	\$ 1,960
Utilities	\$ 400
Contractual Services	\$ 31,200
Capital Outlay	\$ -
Transfers	\$ 20,000
Debt Service	\$ -
All Funds	\$ 195,636

Legislative Department

The Legislative Department includes the Mayor & City Council, the City Secretary's Office, and the City Attorney. The Legislative Department is responsible for the City's record management program. Changes for FY 2016-2017 include the creation of the Legislative Services Department.

	Legislative Services
Personnel	\$ 106,325
Supplies & Maintenance	\$ 4,100
Operations	\$ 20,150
Utilities	\$ 300
Contractual Services	\$ 51,300
Capital Outlay	\$ -
Transfers	\$ -
Debt Service	\$ -
All Funds	\$ 182,175

Municipal Court

The Municipal Court strives to be a forum of Justice, remaining independent and impartial, ensuring the due process of law. The Municipal Court is responsible for the prompt and courteous processing of Class C Misdemeanors and municipal code violations. Changes to the Municipal Court for FY 2016-17 include a planned process overhaul for creating court dockets and new software for organizing jury trials.

	Municipal Court
Personnel	\$ 80,146
Supplies & Maintenance	\$ 1,000
Operations	\$ 2,250
Utilities	\$ -
Contractual Services	\$ 40,320
Capital Outlay	\$ -
Transfers	\$ -
Debt Service	\$ -
All Funds	\$ 123,716

Community Services

Community Relations

Community Relations is responsible for the creation, planning, preparation, implementation and execution of Special Events including accounting for all event revenues and expenses. The department also promotes special events and creates marketing programs to encourage tourism in Lake Dallas. Community Relations also provides a staff liaison to the Parks and Recreation Board and Keep Lake Dallas Beautiful.

	Community Relations
Personnel	\$ 62,316
Supplies & Maintenance	\$ 350
Operations	\$ 200
Utilities	\$ 600
Contractual Services	\$ 4,500
Capital Outlay	\$ -
Transfers	\$ -
Debt Service	\$ -
<i>All Funds</i>	\$ 67,966

Library

The mission of the Lake Dallas Public Library is to provide access and services so that residents of Lake Dallas and Shady Shores experience an improved quality of life. New for the Library in FY 2016-17 is more outreach services to Shady Shores as contracted and new computers. The Library will also be experimenting with new hours in FY 2016-17 in hopes of finding a permanent schedule.

	Library
Personnel	\$ 98,433
Supplies & Maintenance	\$ 21,700
Operations	\$ 6,300
Utilities	\$ 8,900
Contractual Services	\$ 12,750
Capital Outlay	\$ 8,500
Transfers	
Debt Service	\$ -
<i>All Funds</i>	\$ 156,583

Emergency Services

Police Department

The Lake Dallas Police Department is responsible for the protection of lives, property and preserving the public peace for the citizens of Lake Dallas by providing crime prevention education, community policing, criminal investigations, dispatch services, and emergency response services. Changes for FY 2016-17 include the hiring of a new Police Chief.

	Police
Personnel	\$ 1,392,658
Supplies & Maintenance	\$ 61,500
Operations	\$ 6,150
Utilities	\$ 7,400
Contractual Services	\$ 43,200
Capital Outlay	\$ -
Transfers	\$ -
Debt Service	\$ -
<i>All Funds</i>	\$ 1,510,908

Animal Control

The Lake Dallas Animal Services Department operates the Lake Dallas Animal Shelter, provides animal control, pet adoption, spay & neuter clinics and rabies prevention. Changes for FY 2016-17 include new operating hours to allow for one early day and one late day at the animal shelter and at least one late day for animal control services.

	PD: Animal Control
Personnel	\$ 124,121
Supplies & Maintenance	\$ 6,400
Operations	\$ 500
Utilities	\$ 9,100
Contractual Services	\$ 2,850
Capital Outlay	\$ 1,800
Transfers	\$ -
Debt Service	\$ -
<i>All Funds</i>	\$ 144,771

Fire & Emergency Management

New for FY 2016-17 the Fire & Emergency Management Department is a location to account for the City's various contract emergency services.

	Fire & Emergency Management
Personnel	\$ -
Supplies & Maintenance	\$ -
Operations	\$ 7,500
Utilities	\$ -
Contractual Services	\$ 1,025,424
Capital Outlay	\$ -
Transfers	\$ -
Debt Service	\$ -
All Funds	\$ 1,032,924

Public Works

	Public Works			
	PW: Parks	PW: Streets & Drainage	PW: Facilities (Support Services)	Public Works Sub-Total
Personnel	\$ 47,787	\$ 173,881	\$ -	\$ 221,668
Supplies & Maintenance	\$ 9,400	\$ 196,409	\$ 16,000	\$ 221,809
Operations	\$ 2,000	\$ 11,450	\$ -	\$ 13,450
Utilities	\$ 300	\$ 55,200	\$ 44,800	\$ 100,300
Contractual Services	\$ 3,500	\$ 6,000	\$ 68,600	\$ 78,100
Capital Outlay	\$ -	\$ 304,564	\$ -	\$ 304,564
Transfers	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
All Funds	\$ 62,987	\$ 747,504	\$ 129,400	\$ 939,891

PW Parks

Maintains the City's various parks and recreation areas. New for FY 2016-17 includes a reorganized schedule to allow more time for weekend service at the parks.

PW Streets & Drainage

The Streets and Drainage Department are responsible for maintaining the City's streets and drainage ways. New for FY 2016-17 includes the completion of the phase one of the Main Street project, conducting and updating the City's street survey, and conducting the City's first drainage survey while performing basic maintenance on all of the City's drainage ditches.

PW Facilities (Support Services)

Reorganized for FY 2016-17 the PW Facilities Department will focus on maintaining city owned assets and buildings.

DEBT SERVICE FUND

Debt Service Overview

The Debt Service Fund is intended to receive revenue related to the issuance of debt and the payment of debt service for existing debt. The Debt Service fund is directly supported by the Interest & Sinking (I&S) portion for the City's Ad Valorem (property) tax. The I&S portion of the tax rate is calculated by the Denton County Appraisal District to ensure sufficient revenues to pay the annual principle and interest on the City's annual debt service. The Debt Service Fund is also used to receive transfers and make payments for debt service from the Lake Dallas (Type B) Community Development Corporation.

The City has seven (7) different current debt obligations. The issuances range from 1998 to 2016 and included General Obligation Bonds, Certificates of Obligation, and one Lease-Purchase agreement.

The City has a total Debt Service obligation of \$5,364,925.

For FY 2016-17 the City has total Debt Service payment of \$689,434.

Debt Service Concerns

The Lake Dallas (Type B) Community Development Corporation makes an annual transfer to the city to pay for a portion of the debt service related to building the city's parks. When the city has submitted its annual debt service information to the Denton County Appraisal District to calculate the annual I&S Debt Service tax rate it has not included the transfer from the CDC as a revenue. This has resulted in the I&S Debt Service tax rate to be calculated at a higher ad valorem (property) tax rate than was necessary. With higher debt service ad valorem (property) tax rate taxes were able to pay for the entire debt obligation and the transfers from the CDC were then applied to the General Fund for maintenance & operation costs.

For years the City has mis-budgeted by not treating the funds separately. The City has been collecting all revenues in a combined fashion and then split out the necessary expenses, this has resulted in a misapplication of funds that should have been used for the Debt Service, but were instead were being applied to Maintenance and Operation costs.

Specifically the City was calculating the I&S Debt Service tax rate at full exposure and then applying a transfer from the Community Development Corporation to pay debt service to General Fund Maintenance and Operations costs. This issue was compounded when the City's I&S Debt Service rate was scheduled to increase to a balloon payment that is due in FY 2016-17 & FY 2017-18.

Series 1998/2009 Refunding

The Series 1998 debt began with the calling of a bond election by Ordinance 97-20 on December 11, 1997, proposing the issuance and sale of bonds in the amount of \$3,000,000, for the purpose of reconstructing and improving streets and providing the necessary drainage in connection with these improvements. On March 12, 1998, Ordinance 98-30 authorized the issuance and sale of \$2,000,000 in General Obligation Bonds for that same purpose. In November 2009, \$1,240,000 was refinanced by Ordinance 2009-13 and became the General Obligation Refunding Bonds, Series 2009. Shady Shores Road, Main Street, and the Kings Manor Drainage Ditch, as well as a number of smaller streets were improved with this series.

<u>1998 GO Bonds \$2,000,000 /2009 GO Refunding Bonds \$1,240,000</u>			
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	135,000	26,625	161,625
2011	125,000	32,125	157,125
2012	130,000	29,000	159,000
2013	135,000	25,750	160,750
2014	135,000	22,375	157,375
2015	140,000	18,325	158,325
2016	145,000	14,125	159,125
2017	145,000	9,775	154,775
2018	150,000	5,063	155,063
	<u>1,240,000</u>	<u>183,163</u>	<u>1,423,163</u>

Series 2001/2012 Refunding

The Series 2001 debt began with Ordinance 01-07 authorizing the issuance of Certificates of Obligation in the amount of \$750,000 to be used for the renovation of the building purchased at 212 Main Street to house City Hall and the Police Department. In October 2012, through Ordinance 2012-16, the Series 2001 CO Bonds were part of a refinancing titled the General Obligation Refunding Bond, Series 2012 in the amount of \$895,000. 54% of this amount was for the refinancing of the 2001 series and 46% was to refinance a portion of the 2006 series.

2012 Refunding Bonds \$895,000 (2001 54% & part 2006 46%)

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	0	10,325	10,325
2014	0	13,419	13,419
2014	0	13,419	13,419
2016	0	13,419	13,419
2017	220,000	13,419	233,419
2018	140,000	10,120	150,120
2019	145,000	8,021	153,021
2020	150,000	5,847	155,847
2021	150,000	3,598	153,598
2022	90,000	1,349	91,349
	<u>895,000</u>	<u>92,936</u>	<u>987,936</u>

2012 Refunding Bonds \$895,000 (2001 portion)

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	0	5,576	5,576
2014	0	7,246	7,246
2014	0	7,246	7,246
2016	0	7,246	7,246
2017	118,800	7,246	126,046
2018	75,600	5,465	81,065
2019	78,300	4,332	82,631
2020	81,000	3,157	84,157
2021	81,000	1,943	82,943
2022	48,600	728	49,328
	<u>483,300</u>	<u>50,185</u>	<u>533,485</u>

Series 2006/2012 Refunding

The Series 2006 debt began with Ordinance 2006-03 authorizing the issuance of Certificates of Obligation in the amount of \$1,635,000. The money was used for City Park, Willow Grove Park Phase I, for the engineering costs associated with Lakeview Road Phase I, for the purchase of tornado sirens throughout the City, and for a portion of the construction costs for the Animal Shelter. The 2006 Series was divided between the Community Development Corporation using 62.5% of the bonds, the Economic Development Corporation using 25% of the bonds to pay for the engineering costs for Lakeveiw Drive Phase I, and the City using 12.5% of the bonds for tornado sirens and toward construction of an animal shelter. In October 2012, through Ordinance 2012-16, the Series 2006 CO Bonds were part of a refinancing titled the General Obligation Refunding Bond, Series 2012 in the amount of \$895,000. 54% of this amount was for the refinancing of the 2001 series and 46% was to refinance a portion of the 2006 series.

2006 CO Bonds \$1,635,000

Year	Principal	Interest	Total
2006	0	34,855	34,855
2007	55,000	68,158	123,158
2008	55,000	65,826	120,826
2009	55,000	63,494	118,494
2010	60,000	61,056	121,056
2011	65,000	58,406	123,406
2012	65,000	55,650	120,650
2013	70,000	52,788	122,788
2014	70,000	49,820	119,820
2015	75,000	46,746	121,746
2016	75,000	43,566	118,566
2017	80,000	40,280	120,280
2018	85,000	36,782	121,782
2019	90,000	33,072	123,072
2020	90,000	29,256	119,256
2021	95,000	25,334	120,334
2022	100,000	21,200	121,200
2023	105,000	16,854	121,854
2024	110,000	12,296	122,296
2025	115,000	7,526	122,526
2026	120,000	2,544	122,544
	<i>1,635,000</i>	<i>825,509</i>	<i>2,460,509</i>

2006 CO Bonds remaining after partial refunding

Year	Principal	Interest	Total
2013	0	38,584	38,584
2014	0	38,584	38,584
2015	0	38,584	38,584
2016	0	38,584	38,584
2017	0	38,584	38,584
2018	85,000	38,584	123,584
2019	90,000	34,980	124,980
2020	90,000	31,164	121,164
2021	95,000	27,348	122,348
2022	100,000	23,320	123,320
2023	105,000	19,080	124,080
2024	110,000	14,628	124,628
2025	115,000	9,964	124,964
2026	120,000	5,088	125,088
	<i>910,000</i>	<i>397,076</i>	<i>1,307,076</i>

2006 CO Bonds remaining after partial refunding (CDC Portion)

Year	Principal	Interest	Total
2013	0	24,115	24,115
2014	0	24,115	24,115
2015	0	24,115	24,115
2016	0	24,115	24,115
2017	0	24,115	24,115
2018	53,125	24,115	77,240
2019	56,250	21,863	78,113
2020	56,250	19,477	75,727
2021	59,375	17,092	76,467
2022	62,500	14,575	77,075
2023	65,625	11,925	77,550
2024	68,750	9,143	77,893
2025	71,875	6,228	78,103
2026	75,000	3,180	78,180
	<i>568,750</i>	<i>248,173</i>	<i>816,923</i>

2006 CO Bonds remaining after partial refunding (City Portion)

Year	Principal	Interest	Total
2013	0	4,823	4,823
2014	0	4,823	4,823
2015	0	14,469	14,469
2016	0	14,469	14,469
2017	0	14,469	14,469
2018	31,875	14,469	46,344
2019	33,750	13,118	46,868
2020	33,750	11,687	45,437
2021	35,625	10,256	45,881
2022	37,500	8,745	46,245
2023	39,375	7,155	46,530
2024	41,250	5,485	46,735
2025	43,125	3,736	46,861
2026	45,000	1,907	46,907
	<i>341,250</i>	<i>129,611</i>	<i>470,861</i>

2006 CO Bonds remaining after partial refunding (EDC Portion)

Year	Principal	Interest	Total
2013	0	9,646	9,646
2014	0	9,646	9,646
	<i>0</i>	<i>19,292</i>	<i>19,292</i>

Series 2008

The General Obligation Bond, Series 2008 debt began with Ordinance 2007-31 on December 13, 2007, authorizing the issuance and sale of bonds in the amount of \$1,000,000, for the purpose of reconstructing and improving streets and roads. The primary use for these bonds was Lakeview Drive and overall general repairs. This was the rest of the \$3,000,000 voters approved in 1998; only \$2,000,000 had been utilized in the Series 1998.

2008 GO Bonds \$1,000,000			
Year	Principal	Interest	Total
2009	10,000	65,021	75,021
2010	35,000	41,679	76,679
2011	35,000	40,206	75,206
2012	40,000	38,732	78,732
2013	40,000	37,048	77,048
2014	40,000	35,364	75,364
2015	45,000	33,680	78,680
2016	45,000	31,786	76,786
2017	45,000	29,891	74,891
2018	50,000	27,997	77,997
2019	50,000	25,892	75,892
2020	55,000	23,787	78,787
2021	55,000	21,471	76,471
2022	55,000	19,156	74,156
2023	60,000	16,840	76,840
2024	60,000	14,314	74,314
2025	65,000	11,788	76,788
2026	70,000	9,052	79,052
2027	70,000	6,105	76,105
2028	75,000	3,158	78,158
	<i>1,000,000</i>	<i>532,967</i>	<i>1,532,967</i>

Series 2008A

The Certificates of Obligation, Series 2008A debt began with Ordinance 2008-09 on May 8, 2008, authorizing the issuance and sale of certificates of obligation in the amount of \$860,000, for the purpose acquiring a fire station, constructing and equipping the animal shelter, and Lakeview Drive street improvements.

2008A CO Bonds \$860,000			
Year	Principal	Interest	Total
2009	25,000	41,237	66,237
2010	30,000	35,070	65,070
2011	30,000	33,810	63,810
2012	30,000	32,550	62,550
2013	35,000	31,290	66,290
2014	35,000	29,820	64,820
2015	35,000	28,350	63,350
2016	40,000	26,880	66,880
2017	40,000	25,200	65,200
2018	40,000	23,520	63,520
2019	45,000	21,840	66,840
2020	45,000	19,950	64,950
2021	45,000	18,060	63,060
2022	50,000	16,170	66,170
2023	50,000	14,070	64,070
2024	55,000	11,970	66,970
2025	55,000	9,660	64,660
2026	55,000	7,350	62,350
2027	60,000	5,040	65,040
2028	60,000	2,520	62,520
	<i>860,000</i>	<i>434,357</i>	<i>1,294,357</i>

Series 2008A

The Certificates of Obligation, Series 2008A debt began with Ordinance 2008-09 on May 8, 2008, authorizing the issuance and sale of certificates of obligation in the amount of \$860,000, for the purpose acquiring a fire station, constructing and equipping the animal shelter, and Lakeview Drive street improvements.

2008A CO Bonds \$860,000			
Year	Principal	Interest	Total
2009	25,000	41,237	66,237
2010	30,000	35,070	65,070
2011	30,000	33,810	63,810
2012	30,000	32,550	62,550
2013	35,000	31,290	66,290
2014	35,000	29,820	64,820
2015	35,000	28,350	63,350
2016	40,000	26,880	66,880
2017	40,000	25,200	65,200
2018	40,000	23,520	63,520
2019	45,000	21,840	66,840
2020	45,000	19,950	64,950
2021	45,000	18,060	63,060
2022	50,000	16,170	66,170
2023	50,000	14,070	64,070
2024	55,000	11,970	66,970
2025	55,000	9,660	64,660
2026	55,000	7,350	62,350
2027	60,000	5,040	65,040
2028	60,000	2,520	62,520
	<i>860,000</i>	<i>434,357</i>	<i>1,294,357</i>

Series 2009

The Certificate of Obligation, Series 2009 debt began with Ordinance 2009-09 on August 13, 2009, authorizing the issuance and sale of certificates of obligation in the amount of \$1,160,000, for the purpose of constructing and improving parks and for street and road improvements. The primary use for these bonds was Willow Grove Park Phase II, with some of the funds being used for Downtown Development projects, sunshades at the parks, and solar lights.

<u>2009 CO Bonds \$1,160,000</u>			
2010	45,000	43,376	88,376
2011	40,000	47,499	87,499
2012	40,000	45,795	85,795
2013	45,000	44,091	89,091
2014	45,000	42,174	87,174
2015	45,000	40,257	85,257
2016	50,000	38,340	88,340
2017	50,000	36,210	86,210
2018	55,000	34,080	89,080
2019	55,000	31,737	86,737
2020	55,000	29,394	84,394
2021	60,000	27,051	87,051
2022	60,000	24,495	84,495
2023	65,000	21,939	86,939
2024	65,000	19,170	84,170
2025	70,000	16,401	86,401
2026	75,000	13,419	88,419
2027	75,000	10,224	85,224
2028	80,000	7,029	87,029
2029	85,000	3,621	88,621
	<i>1,160,000</i>	<i>576,302</i>	<i>1,736,302</i>

Series 2012

The General Obligation Refunding Bond, Series 2012 debt in the amount of \$895,000, began in October 2012 with Ordinance 2012-16 authorizing the refinancing of the 2001 series and the refinancing of a portion of the 2006 series.

2012 Refunding Bonds \$895,000 (2001 54% & part 2006 46%)

Year	Principal	Interest	Total
2013	0	10,325	10,325
2014	0	13,419	13,419
2014	0	13,419	13,419
2016	0	13,419	13,419
2017	220,000	13,419	233,419
2018	140,000	10,120	150,120
2019	145,000	8,021	153,021
2020	150,000	5,847	155,847
2021	150,000	3,598	153,598
2022	90,000	1,349	91,349
	<i>895,000</i>	<i>92,936</i>	<i>987,936</i>

2012 Refunding Bonds \$895,000 (2001 portion)

Year	Principal	Interest	Total
2013	0	5,576	5,576
2014	0	7,246	7,246
2014	0	7,246	7,246
2016	0	7,246	7,246
2017	118,800	7,246	126,046
2018	75,600	5,465	81,065
2019	78,300	4,331	82,631
2020	81,000	3,157	84,157
2021	81,000	1,943	82,943
2022	48,600	728	49,328
	<i>483,300</i>	<i>50,185</i>	<i>533,485</i>

2012 Refunding Bonds \$895,000 (2006 CDC portion only)

Year	Principal	Interest	Total
2013	0	2,969	2,969
2014	0	3,858	3,858
2015	0	3,858	3,858
2016	0	3,858	3,858
2017	63,250	3,858	67,108
2018	40,250	2,909	43,159
2019	41,688	2,306	43,994
2020	43,125	1,681	44,806
2021	43,125	1,034	44,159
2022	25,875	388	26,263
	<i>257,313</i>	<i>26,719</i>	<i>284,032</i>

2012 Refunding Bonds \$895,000 (2006 City portion only)

Year	Principal	Interest	Total
2013	0	594	594
2014	0	772	772
2015	0	2,315	2,315
2016	0	2,315	2,315
2017	37,950	2,315	40,265
2018	24,150	1,745	25,895
2019	25,012	1,384	26,396
2020	25,875	1,008	26,883
2021	25,875	620	26,495
2022	15,525	233	15,758
	<i>154,387</i>	<i>13,301</i>	<i>167,688</i>

2012 Refunding Bonds \$895,000 (2006 EDC portion only)

Year	Principal	Interest	Total
2013	0	1,188	1,188
2014	0	1,543	1,543
	<i>0</i>	<i>2,731</i>	<i>2,731</i>

Lake Dallas
Debt Schedule

	1998 GO Street Bonds/2009 Refunding			2006 CO Bonds - remaining			2008A CO Bonds			2008 GO Bonds			2009 CO Bonds			2012 Refund			2015 Bank Loan/2016 Lease Purchase			Totals		
	US Bank			Frost Bank			Frost Bank			Frost Bank			Chase Bank			Regions Bank			North Star Bank/Gov. Capital			Debt Service		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2017	145,000	9,775	154,775	0	38,584	38,584	40,000	25,200	65,200	45,000	29,891	74,891	50,000	36,210	86,210	220,000	13,419	233,419	36,355		36,355	536,355	153,079	689,434
2018	150,000	5,063	155,063	85,000	38,584	123,584	40,000	23,520	63,520	50,000	27,997	77,997	55,000	34,080	89,080	140,000	10,120	150,120	36,355		36,355	556,355	139,364	695,719
2019				90,000	34,980	124,980	45,000	21,840	66,840	50,000	25,892	75,892	55,000	31,737	86,737	145,000	8,021	153,021	36,355		36,355	421,355	122,470	543,825
2020				90,000	31,164	121,164	45,000	19,950	64,950	55,000	23,787	78,787	55,000	29,394	84,394	150,000	5,847	155,847	36,355		36,355	431,355	110,142	541,497
2021				95,000	27,348	122,348	45,000	18,060	63,060	55,000	21,471	76,471	60,000	27,051	87,051	150,000	3,598	153,598				405,000	97,528	502,528
2022				100,000	23,320	123,320	50,000	16,170	66,170	55,000	19,156	74,156	60,000	24,495	84,495	90,000	1,349	91,349				355,000	84,490	439,490
2023				105,000	19,080	124,080	50,000	14,070	64,070	60,000	16,840	76,840	65,000	21,939	86,939							280,000	71,929	351,929
2024				110,000	14,628	124,628	55,000	11,970	66,970	60,000	14,314	74,314	65,000	19,170	84,170							290,000	60,082	350,082
2025				115,000	9,964	124,964	55,000	9,660	64,660	65,000	11,788	76,788	70,000	16,401	86,401							305,000	47,813	352,813
2026				120,000	5,088	125,088	55,000	7,350	62,350	70,000	9,052	79,052	75,000	13,419	88,419							320,000	34,909	354,909
2027							60,000	5,040	65,040	70,000	6,105	76,105	75,000	10,224	85,224							205,000	21,369	226,369
2028							60,000	2,520	62,520	75,000	3,158	78,158	80,000	7,029	87,029							215,000	12,707	227,707
2029													85,000	3,621	88,621							85,000	3,621	88,621
Total	295,000	14,838	309,838	910,000	242,740	1,152,740	600,000	175,350	775,350	710,000	209,451	919,451	850,000	274,770	1,124,770	895,000	42,354	937,354				4,405,422	959,503	5,364,925

Note:
CDC pays 62.5%

Note:
CDC pays 100%

Note:
CDC pays 28.75%

*Interest included in payment

City of Lake Dallas							
Fund	Debt Service	Fiscal Year	FY 2016-17	Schedule:	Project I&S		
Projected Debt Service Requirement							
Year	Tax Base	Annual Debt Service Total	Less Contributions (CDC)	Less Contributions (Fund Balance)	Debt Service Requirement	Projected I&S Rate	Notes
2017	403,598,633	689,434	148,966	70,000	470,468	0.117843	*CDC contribution manually adjusted - FB used to offset full CDC contribution
2018	413,688,599	695,719	209,480		486,240	0.117538	FB must be reclaimed from adv. Payment
2019	424,030,814	543,825	208,843		334,982	0.079000	
2020	434,631,584	541,497	204,928		336,570	0.077438	
2021	445,497,374	502,528	207,678		294,850	0.066184	
2022	456,634,808	439,490	187,833		251,657	0.055111	
2023	468,050,678	351,929	164,489		187,440	0.040047	
2024	479,751,945	350,082	162,063		188,020	0.039191	
2025	491,745,744	352,813	164,504		188,310	0.038294	
2026	504,039,387	354,909	166,599		188,310	0.037360	
2027	516,640,372	226,369	85,224		141,145	0.027320	
2028	529,556,381	227,707	87,029		140,678	0.026565	
2029	542,795,291	88,621	88,621		0	0.000000	

*2.5% growth assumption

*should adjust up 1 to 1.5 mil based on collection rate

Special Revenue Funds

Special Revenue Funds are supported by dedicated revenue sources and have restrictions on how funds may be expended. In many cases the restrictions are established by State Law and limit how the funds may be used.

Special Revenue Funds are classified as governmental funds. Special Revenues are accounted for by the City's Auditor in the governmental section of the audit, but are not shown as separate funds for auditing purposes.

Special Revenue Funds are budgeted to include their fund balance. While there is not a plan to use each Special Revenue Fund's entire fund balance, the fund balances are shown so that the amounts can be accounted for and not confused with any General Fund reserve accounts. The City does not use the balances of the Special Revenue Fund for fund reserve purposes. This practice is done to specifically avoid double counting the Special Revenue funds when determining Fund Balance reserve requirements for the General Fund. This practice also prevents the Special Revenue Funds from being used as reserve funds to the General Fund.

City of Lake Dallas Consolidated Financial Schedule												
Fiscal Year:	FY 2016-17	Schedule:	Special Revenue Funds									
Expenses												
	Court: Child Safety	Court: Juvenile Case Management	Court: Security	Court: Technology	Donations	Drainage	Grants	Police: Seizure	Police: Training	Tourism & Special Events	Willow Grove Park	Special Revenue Funds Sub-Total
Personnel										\$ -		0
Supplies & Maintenance										\$ 50	25,500	25,550
Operations	32,743	143,523	53,876	28,158	2,500	0	6,000	14,754	7,635	\$ 53,950		343,139
Utilities										\$ -		0
Contractual Services										\$ 23,000		23,000
Capital Outlay				12,600						\$ 18,100		30,700
Transfers										\$ 15,000		15,000
Debt Service										\$ -		0
All Funds	32,743	143,523	53,876	40,758	2,500	0	6,000	14,754	7,635	110,100	25,500	437,389

City of Lake Dallas Consolidated Financial Schedule							
Fiscal Year:	FY 2016-17	Schedule:	Special Revenue Funds - Condensed				
Revenues							
	Court: Child Safety, Juvenile, Security, Technology	Donations & Grants	Drainage	Police: Seizure, Training	Tourism & Special Events	Willow Grove Park	Special Revenue Funds Sub-Total
Personnel	0	0	0	0	0	0	0
Supplies & Maintenance	0	0	0	0	50	25,500	25,550
Operations	258,300	8,500	0	22,389	53,950	0	343,139
Utilities	0	0	0	0	0	0	0
Contractual Services	0	0	0	0	23,000	0	23,000
Capital Outlay	12,600	0	0	0	18,100	0	30,700
Transfers	0	0	0	0	15,000	0	15,000
Debt Service	0	0	0	0	0	0	0
All Funds	270,900	8,500	0	22,389	110,100	25,500	437,389

Court: Child Safety

Child Safety fee is imposed on certain types of moving violations such as seatbelt and car seat violations. Child Safety fund expenses may include things like school crossing guards, child safety programs, child abuse prevention & intervention, and child drug abuse prevention & intervention.

Court: Juvenile Case Management

The Juvenile Case Management fee is imposed on certain types of violations involving minor children such as juvenile driving without a license. Juvenile Case Management expenses may include training and paying juvenile case manager, and teen court programs.

Court: Security

The Court Security Fund is established to collect revenue and provide for court security cost for the Municipal Court. The State of Texas allows municipalities to charge a \$3 fee per citation for Court Security costs. The Court Security Fund pays for the cost of bailiff duties, security equipment, and training.

Court: Technology

The Court Technology Fund is established to collect revenue and provide for court technology costs for the Municipal Court. The State of Texas allows municipalities to charge a \$4 fee per citation for court technology costs. The Court Technology Fund pays for court billing software, police ticket writing software, IT services, office equipment, and training.

Grant Fund

The Grant Fund was established as a separate fund to account for any grants the City Departments receive. Often time grant funds are required to be accounted for separately and this fund gives the City a place to do that. The Grand Fund can also be utilized as a means of securing and holding the City's match that is often required with municipal grants.

Police: Seizure Fund

The Police Seizure Fund is established to hold assets that have been seized by the Lake Dallas Police Department under State or Federal Law. Seizure funds are a one-time revenue and therefore should be used for one-time or capital expenses.

Police: Training Fund

The Police Training Fund known as the Law Enforcement Officers Standards & Education (LEOSE) consists of funds from the State of Texas. Police Training Fund expenses include travel and training costs for certain types of police training.

Tourism & Special Events Fund

The Tourism and Special Events Fund is used to promote tourism through cultural arts, visitors' bureau functions and special events to position Lake Dallas as a destination city. The Fund receives its revenues via a 7% charge on room occupancy at Lake Dallas hotel(s) and bed & breakfast(s). Tourism & Special Event Fund expenses include the City's different events such Mardi Gras and Fourth of July Fireworks.

Willow Grove Park Fund

Willow Grove Park is situated on Corps of Engineers land and is required to keep any revenues derived from the park use for park expenses. Willow Grove Park Fund revenues include park entrance fees, camping fees, pavilion rental fees, and boat launch fees. Willow Grove Park Fund expenses include park maintenance cost, campsite, playground, boat launch, and trail improvements.

Internal Service Funds

Internal Service Funds are used to support the operations of other funds or departments within a government. Internal Service Funds are intended to operate on a cost reimbursement basis. Internal Service Funds are classified as governmental funds and accounted for the by the City’s Auditor. For Cash Flow Analysis purposes the Internal Service Funds are kept in separate bank accounts but treated as sub-accounts of the General Fund. The City has four Internal Service Funds; Abatement, Capital/Equipment Replacement, Emergency Disaster, and Personnel Support. For FY 2016-17 only the Abatement Fund is active.

City of Lake Dallas Consolidated Financial Schedule					
Fiscal Year:	FY 2016-17	Schedule:			Internal Service Funds
Expenses					
	Abatement Fund	Capital/Equipment Replacement Fund	Emergency Disaster Fund	Personnel Fund	Internal Service Funds Sub-Total
Personnel					0
Supplies & Maintenance					0
Operations					0
Utilities					0
Contractual Services	24,000				24,000
Capital Outlay					0
Transfers					0
Debt Service					0
<i>All Funds</i>	<i>24,000</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>24,000</i>

Abatement Fund

The Abatement Fund is used to account for revenues and expenses related to code enforcement and abatements activities. In the event that the City must remediate a code enforcement problem itself or through a contract the City may assess a lien against the property. For example, the City is forced to mow a lawn of a resident who has been found guilty of a code enforcement violation in Municipal Court. The Abatement Fund is a place to account for the expense of the mowing the lawn and account for anticipated revenue of the lien against the property.

In FY 2016-17 the Abatement Fund will receive a transfer of \$20,000 from the General Fund reserve account. This transfer is intended seed the fund for future use and to be used for abatement of a condemned house.

Capital/Equipment Replacement Fund (Inactive)

In future years it is anticipated that the City will begin using the Capital/Equipment Replacement Fund to account for the cost associated with replacing capital equipment such as vehicles. The Capital/Equipment Replacement Fund is a place to account for the revenue generated from the sale or auction of out of service vehicles. The Capital/Equipment Replacement Fund is also used to hold funds that will be used as the down payment for replacement costs. In future years the City will have a fleet replacement schedule that will be funded in part through Capital/Equipment Replacement Fund.

Emergency Disaster Fund (Inactive)

In future years it is anticipated that the City will begin saving money for the Emergency Disaster Fund, a special reserve account to cover the expenses related to major emergencies. The Emergency Disaster Fund is a separate account from the General Fund Cash Reserve Account and General Fund Investment Account. The Emergency Disaster Fund exists solely as a safety net for the City. The Goal for the Emergency Disaster Fund is to be able to support fifteen (15) days of General Fund operational expenses in the event of a major disaster.

Personnel Support Fund (Inactive)

The Personnel Support Fund will be used to manage personnel related expenses such as management of health insurance programs and any designated retirement programs that require separate funding. The Governmental Accounting Standards Board (GASB) has recently issued new standards for how governments must report their pension and retirement obligations. The Personnel Support Fund is in line with these changes giving the City a place to designate and hold any required funds. Please note to date the City does not currently have any insurance, retirement or pension obligations that require the posting of separate funds.

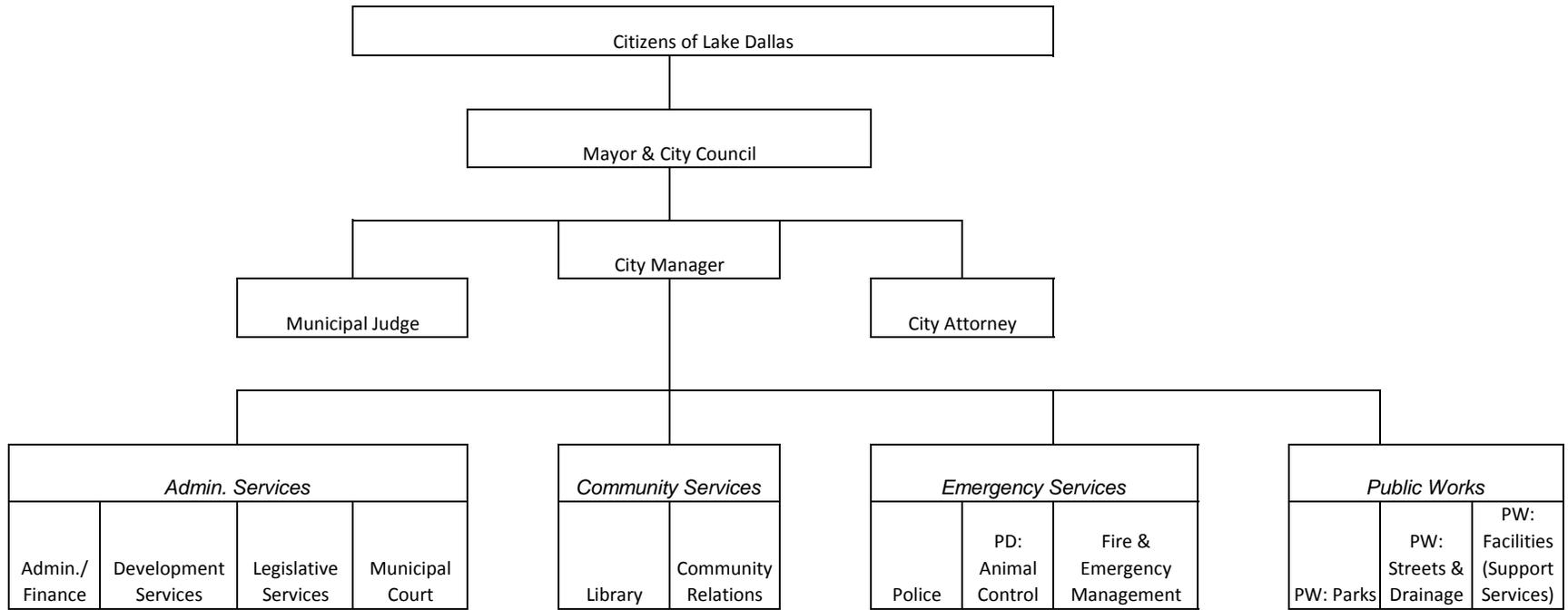
Component Unit(s) of Government

Component Units of Government are independent or quasi-governmental organizations that perform or support government operations. The Governmental Accounting Standards Board (GASB) requires that component units of government be accounted for under the City’s annual audit. The City of Lake Dallas has one Component Unit of Government, the Lake Dallas (Type B) Community Development Corporation.

Consolidated Financial Schedule				
Fiscal Year:	FY 2016-17	Schedule:	Component Unit of Government	
Expenses				
	Lake Dallas Community Development Corporation (Type B)	Lake Dallas Economic Development Corporation (Type A)	Lake Cities Friends of the Library	Component Unit of Government Sub-Total
Personnel	\$ -			0
Supplies & Maintenance	\$ 50			50
Operations	\$ 22,000			22,000
Utilities	\$ -			0
Contractual Services	\$ 47,300			47,300
Capital Outlay	\$ 50,000			50,000
Transfers	\$ 220,966			220,966
Debt Service	\$ -			0
All Funds	340,316	0	0	340,316
		*Inactive	*Inactive	

Lake Dallas (Type B) Community Development Corporation

The Lake Dallas Community Development Corporation (CDC) is a Type B Economic Development Corporation. The CDC utilizes a ½ cent sales tax that was approved by voters and went into effect in 2003. The CDC is governed by a board of directors. The CDC develops and submits its own budget to the City, which is approved by the City Council.



Citizens of Lake Dallas

Mayor & City Council

Municipal Judge

City Manager

City Attorney

<i>Admin. Services</i>			
Admin./ Finance	Development Services	Legislative Services	Municipal Court

<i>Community Services</i>	
Library	Community Relations

<i>Emergency Services</i>		
Police	PD: Animal Control	Fire & Emergency Management

<i>Public Works</i>		
PW: Parks	PW: Streets & Drainage	PW: Facilities (Support Services)

FISCAL YEAR	FUND		DEPARTMENT			
FY 2016-17	GENERAL		Administration			
	Previous Years		Current Year		Request Year	
ACCOUNT	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2015-2016 PROJECTED YEAR END	FY 2016-2017 BUDGET PROPOSED	FY 2016-2017 BUDGET APPROVED
PERSONNEL						
Salaries and Wages		\$ 192,993	\$ 253,765	\$ 203,530	\$ 225,855	
Overtime		\$ 303	\$ -	\$ 500		
Certificate Pay/Supplemental Duties					\$ 1,800	
Stipends/Auto Allowance					\$ 6,600	
Longevity Pay		\$ 1,548	\$ 1,692	\$ 1,692	\$ 540	
Payroll Expenses (MediCare)		\$ 2,752	\$ 3,680	\$ 2,973	\$ 3,405	
Unemployment Insurance		\$ 73	\$ 27	\$ 513	\$ 513	
Workers Compensation		\$ 1,045	\$ 612	\$ 891	\$ 547	
Health Insurance		\$ 12,983	\$ 23,452	\$ 15,874	\$ 25,500	
Life Insurance & Disability		\$ 1,077	\$ 1,215	\$ 1,113	\$ 1,175	
Retirement - T.M.R.S.		\$ 19,209	\$ 32,311	\$ 23,246	\$ 30,762	
SUBTOTAL PERSONNEL	\$ -	\$ 231,983	\$ 316,754	\$ 250,332	\$ 296,697	\$ -
SUPPLIES & MAINTENANCE						
Building & Facilities Maintenance		\$ -	\$ 500	\$ 500	\$ -	
Office Supplies (consumables)		\$ 4,316	\$ 4,000	\$ 3,000	\$ 3,600	
Printing & Binding					\$ 1,200	
SUBTOTAL SUPPLIES	\$ -	\$ 4,316	\$ 4,500	\$ 3,500	\$ 4,800	\$ -
OPERATIONS						
Advertising and Legal Notices		\$ 3,322	\$ 3,000	\$ 2,000	\$ 1,200	
Dues, Memberships, & Licenses		\$ 2,995	\$ 3,800	\$ 3,482	\$ 2,000	
Government & Misc. Operating		\$ 1,227	\$ 1,000	\$ 1,000	\$ 1,500	
Subscriptions & Publications		\$ 100	\$ 200	\$ 100	\$ 200	
Travel & Training		\$ 3,587	\$ 4,000	\$ 3,500	\$ 5,000	
SUBTOTAL OPERATIONS	\$ -	\$ 11,231	\$ 12,000	\$ 10,082	\$ 9,900	\$ -
UTILITIES						
Telephone - Mobile					\$ 1,200	
SUBTOTAL UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ 1,200	\$ -
CONTRACTUAL SERVICES						
Consultants & Professionals		\$ 1,080,541	\$ 1,044,431	\$ 1,042,826	\$ 9,000	
Repair & Maintenance		\$ 7,304	\$ 9,700	\$ 8,500	\$ 8,500	
Accounting & Auditor					\$ 10,000	
Governmental Services		\$ 28,802	\$ 26,800	\$ 28,432	\$ 20,000	
Information Technology (IT)		\$ 2,335	\$ 1,402	\$ 1,402	\$ 1,500	
SUBTOTAL CONTRACTUAL	\$ -	\$ 1,118,982	\$ 1,082,333	\$ 1,081,160	\$ 49,000	\$ -
CAPITAL OUTLAY						
Technology: Office & Field					\$ 5,000	
SUBTOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -
TRANSFERS						
Transfer to Fund Balance/Reserves						
Interfund Transfer						
SUBTOTAL ACCT TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE						
Debt Service Payment						
Short Term Debt						
SUBTOTAL ACCT TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENT TOTAL	\$ -	\$ 1,366,512	\$ 1,415,587	\$ 1,345,074	\$ 366,597	\$ -

Fiscal Year	FUND			DEPARTMENT		
FY 2016-17	GENERAL			Development Services		
ACCOUNT	Previous Years		Current Year		Request Year	
	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2015-2016 PROJECTED YEAR END	FY 2016-2017 BUDGET PROPOSED	FY 2016-2017 BUDGET APPROVED
PERSONNEL						
Salaries and Wages		\$ 102,220	\$ 101,892	\$ 99,829	\$ 104,291	
Auto Allowance					\$ 600	
Longevity Pay		\$ 1,002	\$ 1,146	\$ 1,146	\$ 1,428	
Payroll Expenses		\$ 1,449	\$ 1,477	\$ 1,463	\$ 1,542	
Unemployment Insurance		\$ 18	\$ 18	\$ 342	\$ 342	
Workers Compensation		\$ 121	\$ 445	\$ 232	\$ 252	
Health Insurance		\$ 13,483	\$ 16,554	\$ 15,235	\$ 16,800	
Life Insurance & Disability		\$ 642	\$ 523	\$ 645	\$ 543	
Retirement - T.M.R.S.		\$ 13,145	\$ 12,951	\$ 13,788	\$ 13,928	
SUBTOTAL PERSONNEL	\$ -	\$ 132,080	\$ 135,006	\$ 132,680	\$ 139,726	\$ -
SUPPLIES & MAINTENANCE						
MV Fuel		\$ 115	\$ 300	\$ 100	\$ 500	
MV Repair & Maintenance		\$ 590	\$ 1,000	\$ 1,000	\$ 1,500	
Office Supplies (consumables)		\$ 376	\$ 300	\$ 300	\$ 300	
Printing & Binding		\$ -	\$ 100	\$ -	\$ 50	
SUBTOTAL SUPPLIES	\$ -	\$ 1,081	\$ 1,700	\$ 1,400	\$ 2,350	\$ -
OPERATIONS						
Dues, Memberships, & Licenses		\$ 58	\$ 120	\$ 193	\$ 200	
Subscriptions & Publications		\$ -	\$ 610	\$ -	\$ 610	
Travel & Training		\$ 948	\$ 950	\$ 600	\$ 1,150	
SUBTOTAL OPERATIONS	\$ -	\$ 1,006	\$ 1,680	\$ 793	\$ 1,960	\$ -
UTILITIES						
Telephone - Mobile		\$ 400	\$ 400	\$ 600	\$ 400	
SUBTOTAL UTILITIES	\$ -	\$ 400	\$ 400	\$ 600	\$ 400	\$ -
CONTRACTUAL SERVICES						
Consultants & Professionals		\$ 21,938	\$ 28,800	\$ 25,500	\$ 25,000	
Governmental Services					\$ 4,000	
Information Technology (IT)		\$ 1,972	\$ 2,200	\$ 2,200	\$ 2,200	
SUBTOTAL CONTRACTUAL	\$ -	\$ 23,910	\$ 31,000	\$ 27,700	\$ 31,200	\$ -
CAPITAL OUTLAY						
Equipment: Personal		\$ 605	\$ -	\$ -		
SUBTOTAL CAPITAL OUTLAY	\$ -	\$ 605	\$ -	\$ -	\$ -	\$ -
TRANSFERS						
Transfer to Fund Balance/Reserves						
Interfund Transfer-Abatement					\$ 20,000	
SUBTOTAL ACCT TRANS	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -
DEBT SERVICE						
Debt Service Payment						
Short Term Debt						
SUBTOTAL ACCT TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENT TOTAL	\$ -	\$ 159,082	\$ 169,786	\$ 163,173	\$ 195,636	\$ -

Fiscal Year	FUND		DEPARTMENT			
	GENERAL		Legislative Services			
FY 2016-17	Previous Years		Current Year		Request Year	
ACCOUNT	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2015-2016 PROJECTED YEAR END	FY 2016-2017 BUDGET PROPOSED	FY 2016-2017 BUDGET APPROVED
PERSONNEL						
Salaries and Wages					\$ 82,619	
Certificate Pay/Supplemental Duties					\$ 900	
Longevity Pay					\$ 1,296	
Payroll Expenses					\$ 1,198	
Unemployment Insurance					\$ 171	
Workers Compensation					\$ 200	
Health Insurance					\$ 8,400	
Life Insurance & Disability					\$ 430	
Retirement - T.M.R.S.					\$ 11,111	
SUBTOTAL PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ 106,325	\$ -
SUPPLIES & MAINTENANCE						
Flowers/Gifts/Plaques		\$ 4,609	\$ 4,000	\$ 3,000	\$ 2,500	
Governmental & Misc. Supplies		\$ -	\$ 1,000	\$ -		
Printing & Binding					\$ 1,000	
Uniforms					\$ 600	
SUBTOTAL SUPPLIES	\$ -	\$ 4,609	\$ 5,000	\$ 3,000	\$ 4,100	\$ -
OPERATIONS						
Advertising and Legal Notices					\$ 3,600	
Dues, Memberships, & Licenses					\$ 2,550	
Government & Misc. Operating					\$ 10,000	
Travel & Training					\$ 4,000	
SUBTOTAL OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ 20,150	\$ -
UTILITIES						
Telephone - Mobile					\$ 300	
SUBTOTAL UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ -
CONTRACTUAL SERVICES						
Consultants & Professionals					\$ 15,000	
City Attorney & Legal					\$ 35,000	
Governmental Services					\$ 1,300	
SUBTOTAL CONTRACTUAL	\$ -	\$ -	\$ -	\$ -	\$ 51,300	\$ -
CAPITAL OUTLAY						
Capital Improvements						
SUBTOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS						
Transfer to Fund Balance/Reserves						
Interfund Transfer						
SUBTOTAL ACCT TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE						
Debt Service Payment						
Short Term Debt						
SUBTOTAL ACCT TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENT TOTAL	\$ -	\$ 4,609	\$ 5,000	\$ 3,000	\$ 182,175	\$ -

Fiscal Year	FUND			DEPARTMENT		
FY 2016-17	GENERAL			Municipal Court		
ACCOUNT	Previous Years		Current Year		Request Year	
	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2015-2016 PROJECTED YEAR END	FY 2016-2017 BUDGET PROPOSED	FY 2016-2017 BUDGET APPROVED
PERSONNEL						
Salaries and Wages		\$ 81,464	\$ 81,108	\$ 83,833	\$ 57,260	
Overtime		\$ 630	\$ 800	\$ 423		
Certificate Pay/Supplemental Duties					\$ 900	
Longevity Pay		\$ 336	\$ 408	\$ 480	\$ 228	
Payroll Expenses		\$ 1,295	\$ 1,176	\$ 1,303	\$ 830	
Unemployment Insurance		\$ 45	\$ 18	\$ 513	\$ 342	
Workers Compensation		\$ 298	\$ 196	\$ 191	\$ 139	
Health Insurance		\$ 13,444	\$ 16,554	\$ 14,581	\$ 10,500	
Life Insurance & Disability		\$ 423	\$ 418	\$ 425	\$ 298	
Retirement - T.M.R.S.		\$ 10,427	\$ 10,309	\$ 11,213	\$ 7,649	
Accrued Comp & Vacation					\$ 2,000	
SUBTOTAL PERSONNEL	\$ -	\$ 108,362	\$ 110,987	\$ 112,962	\$ 80,146	\$ -
SUPPLIES & MAINTENANCE						
Office Supplies (consumables)		\$ 642	\$ 800	\$ 800	\$ 800	
Printing & Binding		\$ 1,530	\$ 1,500	\$ 904	\$ 200	
SUBTOTAL SUPPLIES	\$ -	\$ 2,172	\$ 2,300	\$ 1,704	\$ 1,000	\$ -
OPERATIONS						
Advertising and Legal Notices		\$ -	\$ -	\$ 172	\$ 700	
Dues, Memberships, & Licenses		\$ 260	\$ 250	\$ 220	\$ 250	
Government & Misc. Operating		\$ 923	\$ 1,500	\$ 419		
Travel & Training		\$ 232	\$ 1,200	\$ 499	\$ 1,300	
SUBTOTAL OPERATIONS	\$ -	\$ 1,415	\$ 2,950	\$ 1,310	\$ 2,250	\$ -
UTILITIES						
Telephone - Landline						
Telephone - Mobile						
SUBTOTAL UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRACTUAL SERVICES						
Consultants & Professionals		\$ -	\$ -	\$ 43,000	\$ 12,000	
City Attorney & Legal		\$ 28,040	\$ 26,000	\$ 26,000	\$ 28,320	
SUBTOTAL CONTRACTUAL	\$ -	\$ 28,040	\$ 26,000	\$ 69,000	\$ 40,320	\$ -
CAPITAL OUTLAY						
Capital Improvements						
Technology: Office & Field						
SUBTOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS						
Transfer to Fund Balance/Reserves						
Interfund Transfer						
SUBTOTAL ACCT TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE						
Debt Service Payment						
Short Term Debt						
SUBTOTAL ACCT TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENT TOTAL	\$ -	\$ 139,989	\$ 142,237	\$ 184,976	\$ 123,716	\$ -

Fiscal Year	FUND		DEPARTMENT			
FY 2016-17	GENERAL		Community Relations			
ACCOUNT	Previous Years		Current Year		Request Year	
	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2015-2016 PROJECTED YEAR END	FY 2016-2017 BUDGET PROPOSED	FY 2016-2017 BUDGET APPROVED
PERSONNEL						
Salaries and Wages		\$ 43,548	\$ 35,610	\$ 38,847	\$ 43,551	
Overtime		\$ 4,590	\$ 5,000	\$ 5,000		
Stipend/Auto Allowance		\$ -	\$ 1,000	\$ 500	\$ 3,000	
Longevity Pay		\$ 78	\$ -	\$ -	\$ 78	
Payroll Expenses		\$ 703	\$ 516	\$ 594	\$ 676	
Unemployment Insurance		\$ 9	\$ 9	\$ 171	\$ 171	
Workers Compensation		\$ 242	\$ 86	\$ 156	\$ 105	
Health Insurance		\$ -	\$ 6,898	\$ 7,039	\$ 8,400	
Life Insurance & Disability		\$ 211	\$ 191	\$ 201	\$ 227	
Retirement - T.M.R.S.		\$ 6,239	\$ 4,545	\$ 4,533	\$ 6,108	
SUBTOTAL PERSONNEL	\$ -	\$ 55,620	\$ 53,855	\$ 57,041	\$ 62,316	\$ -
SUPPLIES & MAINTENANCE						
Office Supplies (consumables)		\$ 266	\$ 350	\$ 300	\$ 350	
Operating Supplies (non-consumables)		\$ 525	\$ -	\$ -		
SUBTOTAL SUPPLIES	\$ -	\$ 791	\$ 350	\$ 300	\$ 350	\$ -
OPERATIONS						
Advertising and Legal Notices		\$ 231	\$ -	\$ -	\$ -	
Dues, Memberships, & Licenses		\$ 258	\$ 500	\$ 200	\$ 200	
Government & Misc. Operating		\$ 53,614	\$ 55,950	\$ 50,950	\$ -	
Travel & Training		\$ 415	\$ 1,050	\$ -	\$ -	
SUBTOTAL OPERATIONS	\$ -	\$ 54,518	\$ 57,500	\$ 51,150	\$ 200	\$ -
UTILITIES						
Telephone - Mobile		\$ 670	\$ 950	\$ 650	\$ 600	
Water/Wastewater						
SUBTOTAL UTILITIES	\$ -	\$ 670	\$ 950	\$ 650	\$ 600	\$ -
CONTRACTUAL SERVICES						
Consultants & Professionals					\$ 4,500	
Equipment Rental		\$ 2,881	\$ 3,000	\$ 3,000	\$ -	
SUBTOTAL CONTRACTUAL	\$ -	\$ 2,881	\$ 3,000	\$ 3,000	\$ 4,500	\$ -
CAPITAL OUTLAY						
Capital Improvements						
SUBTOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS						
Transfer to Fund Balance/Reserves						
Interfund Transfer						
SUBTOTAL ACCT TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE						
Debt Service Payment						
Short Term Debt						
SUBTOTAL ACCT TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENT TOTAL	\$ -	\$ 114,480	\$ 115,655	\$ 112,141	\$ 67,966	\$ -

Fiscal Year	FUND		DEPARTMENT			
	GENERAL		Library			
FY 2016-17	Previous Years		Current Year		Request Year	
ACCOUNT	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2015-2016 PROJECTED YEAR END	FY 2016-2017 BUDGET PROPOSED	FY 2016-2017 BUDGET APPROVED
PERSONNEL						
Salaries and Wages		\$ 25,102	\$ 88,692	\$ 86,048	\$ 79,346	
Longevity Pay		\$ -	\$ -	\$ -	\$ 102	
Payroll Expenses		\$ 349	\$ 1,286	\$ 1,257	\$ 1,152	
Unemployment Insurance		\$ 19	\$ 44	\$ 726	\$ 684	
Workers Compensation		\$ 33	\$ 214	\$ 147	\$ 192	
Health Insurance		\$ 1,724	\$ 8,277	\$ 7,614	\$ 8,400	
Life Insurance & Disability		\$ 62	\$ 219	\$ 240	\$ 254	
Retirement - T.M.R.S.		\$ 1,037	\$ 6,137	\$ 6,354	\$ 6,411	
Retirement - Other		\$ 629	\$ 2,505	\$ 2,405	\$ 1,892	
SUBTOTAL PERSONNEL	\$ -	\$ 28,955	\$ 107,374	\$ 104,791	\$ 98,433	\$ -
SUPPLIES & MAINTENANCE						
Building & Facilities Maintenance		\$ 750	\$ 8,600	\$ 8,000	\$ 8,000	
Governmental & Misc. Supplies		\$ 1,609	\$ 8,250	\$ 8,000	\$ 10,000	
Office Supplies (consumables)		\$ 12	\$ 1,000	\$ 800	\$ 1,000	
Operating Supplies (non-consumables)		\$ 246	\$ 1,375	\$ 2,000	\$ 2,000	
Postage & Shipping		\$ 36	\$ 1,000	\$ 500	\$ 500	
Printing & Binding		\$ -	\$ 300	\$ -	\$ 200	
SUBTOTAL SUPPLIES	\$ -	\$ 2,653	\$ 20,525	\$ 19,300	\$ 21,700	\$ -
OPERATIONS						
Advertising and Legal Notices		\$ -	\$ 350	\$ 868	\$ 650	
Dues, Memberships, & Licenses		\$ -	\$ 4,150	\$ 4,177	\$ 4,200	
Travel & Training		\$ -	\$ 750	\$ 1,093	\$ 1,450	
SUBTOTAL OPERATIONS	\$ -	\$ -	\$ 5,250	\$ 6,138	\$ 6,300	\$ -
UTILITIES						
Electricity		\$ 2,798	\$ 10,500	\$ 7,000	\$ 8,000	
Telephone - Landline					\$ 600	
Telephone - Mobile		\$ 153	\$ 800	\$ 700	\$ 300	
SUBTOTAL UTILITIES	\$ -	\$ 2,951	\$ 11,300	\$ 7,700	\$ 8,900	\$ -
CONTRACTUAL SERVICES						
Consultants & Professionals		\$ 403	\$ 1,100	\$ 1,100	\$ 750	
Equipment Rental		\$ 1,513	\$ 6,600	\$ 7,500	\$ 7,000	
Information Technology (IT)		\$ 1,302	\$ 6,100	\$ 5,000	\$ 5,000	
SUBTOTAL CONTRACTUAL	\$ -	\$ 3,218	\$ 13,800	\$ 13,600	\$ 12,750	\$ -
CAPITAL OUTLAY						
Technology: Office & Field					\$ 8,500	
SUBTOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ 8,500	\$ -
TRANSFERS						
Transfer to Fund Balance/Reserves						
Interfund Transfer						
SUBTOTAL ACCT TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE						
Debt Service Payment						
Short Term Debt						
SUBTOTAL ACCT TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENT TOTAL	\$ -	\$ 37,777	\$ 158,249	\$ 151,529	\$ 156,583	\$ -

Fiscal Year	FUND		DEPARTMENT			
FY 2016-17	GENERAL		Police			
ACCOUNT	Previous Years		Current Year		Request Year	
	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2015-2016 PROJECTED YEAR END	FY 2016-2017 BUDGET PROPOSED	FY 2016-2017 BUDGET APPROVED
PERSONNEL						
Salaries and Wages		\$ 1,062,434	\$ 1,131,577	\$ 1,027,541	\$ 1,012,776	
Overtime		\$ 40,105	\$ 25,000	\$ 40,000	\$ 5,000	
Certificate Pay/Supplemental Duties					\$ 5,250	
Stipend/Auto Allowance					\$ 3,000	
Longevity Pay		\$ 10,896	\$ 12,264	\$ 11,955	\$ 8,148	
Payroll Expenses		\$ 15,490	\$ 16,408	\$ 15,431	\$ 14,685	
Unemployment Insurance		\$ 145	\$ 198	\$ 3,762	\$ 3,591	
Workers Compensation		\$ 19,662	\$ 20,025	\$ 17,229	\$ 21,132	
Health Insurance		\$ 106,228	\$ 148,986	\$ 125,203	\$ 165,900	
Life Insurance & Disability		\$ 4,614	\$ 5,622	\$ 5,386	\$ 5,219	
Retirement - T.M.R.S.		\$ 144,880	\$ 141,603	\$ 144,785	\$ 135,457	
Retirement - Other		\$ 1,009	\$ 1,083	\$ 1,056		
Accrued Comp & Vacation					\$ 12,000	
Physicals & Evaluations					\$ 500	
SUBTOTAL PERSONNEL	\$ -	\$ 1,405,463	\$ 1,502,766	\$ 1,392,348	\$ 1,392,658	\$ -
SUPPLIES & MAINTENANCE						
Governmental & Misc. Supplies		\$ 224	\$ 500	\$ 300		
Minor Equipment: Field		\$ 2,663	\$ 4,000	\$ 1,500		
MV Fuel		\$ 23,658	\$ 30,000	\$ 18,000	\$ 18,000	
MV Repair & Maintenance		\$ 25,151	\$ 20,000	\$ 22,000	\$ 7,000	
Office Supplies (consumables)		\$ 4,843	\$ 4,000	\$ 3,500	\$ 4,000	
Operating Supplies (non-consumables)		\$ 5,232	\$ 6,000	\$ 5,700	\$ 6,000	
Printing & Binding		\$ 207	\$ -	\$ -	\$ 1,500	
Safety Equipment & Supplies					\$ 20,000	
Uniforms		\$ 6,887	\$ 4,000	\$ 6,300	\$ 5,000	
SUBTOTAL SUPPLIES	\$ -	\$ 68,865	\$ 68,500	\$ 57,300	\$ 61,500	\$ -
OPERATIONS						
Advertising and Legal Notices		\$ 1,033	\$ 800	\$ 800	\$ 800	
Dues, Memberships, & Licenses		\$ 280	\$ 250	\$ 350	\$ 250	
Government & Misc. Operating		\$ 1,457	\$ 1,500	\$ 1,800		
Permits & Applications					\$ 2,000	
Subscriptions & Publications		\$ 42	\$ 500	\$ 400	\$ 500	
Travel & Training		\$ 2,662	\$ 2,600	\$ 2,200	\$ 2,600	
SUBTOTAL OPERATIONS	\$ -	\$ 5,474	\$ 5,650	\$ 5,550	\$ 6,150	\$ -
UTILITIES						
Telephone - Mobile		\$ 12,265	\$ 15,000	\$ 10,500	\$ 7,400	
SUBTOTAL UTILITIES	\$ -	\$ 12,265	\$ 15,000	\$ 10,500	\$ 7,400	\$ -
CONTRACTUAL SERVICES						
Consultants & Professionals		\$ 28,694	\$ 40,000	\$ 35,000	\$ 22,500	
Repair & Maintenance					\$ 4,000	
Communications					\$ 7,400	
Equipment Rental					\$ 6,300	
Information Technology (IT)					\$ 3,000	
SUBTOTAL CONTRACTUAL	\$ -	\$ 28,694	\$ 40,000	\$ 35,000	\$ 43,200	\$ -
CAPITAL OUTLAY						
Technology: Communication				\$ 98,029		
Vehicles		\$ 96,168	\$ -			
SUBTOTAL CAPITAL OUTLAY	\$ -	\$ 96,168	\$ -	\$ 98,029	\$ -	\$ -
TRANSFERS						
Transfer to Fund Balance/Reserves						
Interfund Transfer						
SUBTOTAL ACCT TRANFS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE						
Debt Service Payment						
Short Term Debt						
SUBTOTAL ACCT TRANFS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENT TOTAL	\$ -	\$ 1,616,929	\$ 1,631,916	\$ 1,598,727	\$ 1,510,908	\$ -

Fiscal Year	FUND		DEPARTMENT			
FY 2016-17	GENERAL		Animal Control			
ACCOUNT	Previous Years		Current Year		Request Year	
	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2015-2016 PROJECTED YEAR END	FY 2016-2017 BUDGET PROPOSED	FY 2016-2017 BUDGET APPROVED
PERSONNEL						
Salaries and Wages		\$ 70,464	\$ 84,192	\$ 77,248	\$ 89,223	
Overtime		\$ 5,534	\$ 2,000	\$ 4,000	\$ 1,000	
Longevity Pay		\$ 618	\$ -	\$ -	\$ 90	
Payroll Expenses		\$ 1,059	\$ 1,221	\$ 1,067	\$ 1,294	
Unemployment Insurance		\$ 75	\$ 27	\$ 513	\$ 513	
Workers Compensation		\$ 1,177	\$ 2,329	\$ 1,780	\$ 2,400	
Health Insurance		\$ 9,461	\$ 16,554	\$ 13,360	\$ 16,800	
Life Insurance & Disability		\$ 273	\$ 382	\$ 364	\$ 437	
Retirement - T.M.R.S.		\$ 9,196	\$ 9,313	\$ 8,885	\$ 11,700	
Retirement - Other		\$ 599	\$ 677	\$ 639	\$ 664	
SUBTOTAL PERSONNEL	\$ -	\$ 98,456	\$ 116,695	\$ 107,856	\$ 124,121	\$ -
SUPPLIES & MAINTENANCE						
Building & Facilities Maintenance		\$ 2,458	\$ 4,000	\$ 1,000	\$ 1,000	
Minor Equipment: Field		\$ 20	\$ 300	\$ 300	\$ 300	
MV Fuel		\$ 629	\$ 2,000	\$ 850	\$ 1,000	
MV Repair & Maintenance		\$ 1,113	\$ 1,000	\$ 200	\$ 500	
Office Supplies (consumables)		\$ 594	\$ 600	\$ 600	\$ 600	
Operating Supplies (non-consumables)		\$ 6,217	\$ 5,000	\$ 2,200	\$ 2,500	
Uniforms		\$ 187	\$ 400	\$ 800	\$ 500	
SUBTOTAL SUPPLIES	\$ -	\$ 11,218	\$ 13,300	\$ 5,950	\$ 6,400	\$ -
OPERATIONS						
Advertising and Legal Notices		\$ 439	\$ -	\$ -		
Dues, Memberships, & Licenses		\$ 45	\$ 45	\$ -		
Travel & Training		\$ 592	\$ 400	\$ 468	\$ 500	
SUBTOTAL OPERATIONS	\$ -	\$ 1,076	\$ 445	\$ 468	\$ 500	\$ -
UTILITIES						
Electricity		\$ 9,588	\$ 10,000	\$ 7,400	\$ 7,500	
Telephone - Landline					\$ 1,000	
Telephone - Mobile		\$ 1,240	\$ 1,900	\$ 1,100	\$ 600	
SUBTOTAL UTILITIES	\$ -	\$ 10,828	\$ 11,900	\$ 8,500	\$ 9,100	\$ -
CONTRACTUAL SERVICES						
Consultants & Professionals		\$ 592	\$ 600	\$ 740	\$ 600	
Information Technology (IT)		\$ -	\$ 2,000	\$ 1,500	\$ 1,000	
Property & Liability		\$ 1,214	\$ 1,250	\$ 1,200	\$ 1,250	
SUBTOTAL CONTRACTUAL	\$ -	\$ 1,806	\$ 3,850	\$ 3,440	\$ 2,850	\$ -
CAPITAL OUTLAY						
Equipment: Personal		\$ 1,496				
Facilities: City Buildings		\$ 2,500				
Technology: Office & Field					\$ 1,800	
Vehicles		\$ 43,505				
SUBTOTAL CAPITAL OUTLAY	\$ -	\$ 47,501	\$ -	\$ -	\$ 1,800	\$ -
TRANSFERS						
Transfer to Fund Balance/Reserves						
Interfund Transfer						
SUBTOTAL ACCT TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE						
Debt Service Payment						
Short Term Debt						
SUBTOTAL ACCT TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENT TOTAL	\$ -	\$ 170,885	\$ 146,190	\$ 126,214	\$ 144,771	\$ -

Fiscal Year	FUND		DEPARTMENT			
FY 2016-17	GENERAL		Fire & Emergency Management			
	Previous Years		Current Year		Request Year	
ACCOUNT	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2015-2016 PROJECTED YEAR END	FY 2016-2017 BUDGET PROPOSED	FY 2016-2017 BUDGET APPROVED
<u>PERSONNEL</u>						
Salaries and Wages						
Overtime						
<i>SUBTOTAL PERSONNEL</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>SUPPLIES & MAINTENANCE</u>						
Building & Facilities Maintenance					\$ -	
Emergency Response Supplies						
<i>SUBTOTAL SUPPLIES</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>OPERATIONS</u>						
Government & Misc. Operating					\$ 7,500	
<i>SUBTOTAL OPERATIONS</i>	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ -
<u>UTILITIES</u>						
Communication Services						
Electricity						
<i>SUBTOTAL UTILITIES</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>CONTRACTUAL SERVICES</u>						
Consultants & Professionals					\$ 1,025,424	
<i>SUBTOTAL CONTRACTUAL</i>	\$ -	\$ -	\$ -	\$ -	\$ 1,025,424	\$ -
<u>CAPITAL OUTLAY</u>						
Capital Improvements						
<i>SUBTOTAL CAPITAL OUTLAY</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>TRANSFERS</u>						
Transfer to Fund Balance/Reserves						
Interfund Transfer						
<i>SUBTOTAL ACCT TRANFS</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>DEBT SERVICE</u>						
Debt Service Payment						
Short Term Debt						
<i>SUBTOTAL ACCT TRANFS</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENT TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 1,032,924	\$ -

Fiscal Year	FUND		DEPARTMENT			
FY 2016-17	GENERAL		Public Works: Parks & Facilities			
ACCOUNT	Previous Years		Current Year		Request Year	
	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2015-2016 PROJECTED YEAR END	FY 2016-2017 BUDGET PROPOSED	FY 2016-2017 BUDGET APPROVED
PERSONNEL						
Salaries and Wages		\$ 32,643	\$ 33,408	\$ 30,306	\$ 29,295	
Overtime		\$ 1,689	\$ 2,000	\$ 2,000	\$ 3,250	
Longevity Pay		\$ 126	\$ 198	\$ -	\$ 114	
Payroll Expenses		\$ 500	\$ 484	\$ 466	\$ 472	
Unemployment Insurance		\$ 6	\$ 9	\$ 171	\$ 171	
Workers Compensation		\$ 1,946	\$ 754	\$ 1,814	\$ 1,655	
Health Insurance		\$ 6,722	\$ 8,277	\$ 8,189	\$ 8,400	
Life Insurance & Disability		\$ 170	\$ 174	\$ 152	\$ 152	
Retirement - T.M.R.S.		\$ 4,485	\$ 4,246	\$ 4,552	\$ 4,278	
SUBTOTAL PERSONNEL	\$ -	\$ 48,287	\$ 49,550	\$ 47,650	\$ 47,787	\$ -
SUPPLIES & MAINTENANCE						
Building & Facilities Maintenance					\$ 5,000	
MV Fuel		\$ 3,298	\$ 3,500	\$ 1,100	\$ 2,000	
MV Repair & Maintenance		\$ 423	\$ 1,500	\$ 1,325	\$ 1,000	
Operating Supplies (non-consumables)		\$ 1,912	\$ 1,400	\$ 700	\$ 1,200	
Uniforms		\$ 1,174	\$ 1,100	\$ 800	\$ 200	
SUBTOTAL SUPPLIES	\$ -	\$ 6,807	\$ 7,500	\$ 3,925	\$ 9,400	\$ -
OPERATIONS						
Parks		\$ 1,566	\$ 2,500	\$ 1,000	\$ 2,000	
SUBTOTAL OPERATIONS	\$ -	\$ 1,566	\$ 2,500	\$ 1,000	\$ 2,000	\$ -
UTILITIES						
Telephone - Mobile		\$ 404	\$ 400	\$ 400	\$ 300	
SUBTOTAL UTILITIES	\$ -	\$ 404	\$ 400	\$ 400	\$ 300	\$ -
CONTRACTUAL SERVICES						
Repair & Maintenance		\$ 3,623	\$ 3,000	\$ 1,500	\$ 2,500	
Equipment Rental		\$ -	\$ 500	\$ -	\$ 1,000	
SUBTOTAL CONTRACTUAL	\$ -	\$ 3,623	\$ 3,500	\$ 1,500	\$ 3,500	\$ -
CAPITAL OUTLAY						
Capital Improvements						
SUBTOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS						
Transfer to Fund Balance/Reserves						
Interfund Transfer						
SUBTOTAL ACCT TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE						
Debt Service Payment						
Short Term Debt						
SUBTOTAL ACCT TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENT TOTAL	\$ -	\$ 60,687	\$ 63,450	\$ 54,475	\$ 62,987	\$ -

Fiscal Year	FUND		DEPARTMENT			
FY 2016-17	GENERAL		PW: Streets & Drainage			
ACCOUNT	Previous Years		Current Year		Request Year	
	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2015-2016 PROJECTED YEAR END	FY 2016-2017 BUDGET PROPOSED	FY 2016-2017 BUDGET APPROVED
PERSONNEL						
Salaries and Wages		\$ 120,454	\$ 126,576	\$ 110,864	\$ 119,524	
Overtime		\$ 1,066	\$ 1,500	\$ 2,500	\$ 2,900	
Longevity Pay		\$ 696	\$ 840	\$ 348	\$ 492	
Payroll Expenses		\$ 1,756	\$ 1,835	\$ 1,638	\$ 1,775	
Unemployment Insurance		\$ 160	\$ 27	\$ 513	\$ 513	
Workers Compensation		\$ 4,946	\$ 7,151	\$ 5,082	\$ 6,753	
Health Insurance		\$ 18,441	\$ 24,831	\$ 20,974	\$ 25,200	
Life Insurance & Disability		\$ 631	\$ 656	\$ 580	\$ 622	
Retirement - T.M.R.S.		\$ 15,737	\$ 16,088	\$ 14,667	\$ 16,102	
SUBTOTAL PERSONNEL	\$ -	\$ 163,887	\$ 179,504	\$ 157,166	\$ 173,881	\$ -
SUPPLIES & MAINTENANCE						
Building & Facilities Maintenance		\$ 675	\$ 700	\$ 500	\$ 500	
MV Fuel		\$ 4,380	\$ 3,600	\$ 2,700		
MV Repair & Maintenance		\$ 2,676	\$ 5,000	\$ 2,100	\$ 3,500	
Office Supplies (consumables)					\$ 3,500	
Operating Supplies (non-consumables)		\$ 1,957	\$ 2,000	\$ 1,800	\$ 2,000	
Uniforms		\$ 1,759	\$ 1,800	\$ 1,150	\$ 600	
Streets		\$ -	\$ 162,500	\$ 146,191	\$ 166,309	
Drainage		\$ 24,336	\$ 6,500	\$ 21,500	\$ 20,000	
SUBTOTAL SUPPLIES	\$ -	\$ 35,783	\$ 182,100	\$ 175,941	\$ 196,409	\$ -
OPERATIONS						
Advertising and Legal Notices		\$ 482	\$ 150	\$ 508	\$ 150	
Government & Misc. Operating		\$ 13,357	\$ 15,000	\$ 12,000	\$ 10,000	
Travel & Training		\$ 320	\$ 400	\$ 880	\$ 1,300	
SUBTOTAL OPERATIONS	\$ -	\$ 14,159	\$ 15,550	\$ 13,388	\$ 11,450	\$ -
UTILITIES						
Electricity		\$ 52,060	\$ 50,000	\$ 52,000	\$ 54,000	
Telephone - Mobile		\$ 1,489	\$ 1,800	\$ 1,400	\$ 1,200	
SUBTOTAL UTILITIES	\$ -	\$ 53,549	\$ 51,800	\$ 53,400	\$ 55,200	\$ -
CONTRACTUAL SERVICES						
Repair & Maintenance		\$ 561	\$ 8,000	\$ 5,000	\$ 5,000	
Equipment Rental		\$ -	\$ 1,000	\$ -	\$ 1,000	
SUBTOTAL CONTRACTUAL	\$ -	\$ 561	\$ 9,000	\$ 5,000	\$ 6,000	\$ -
CAPITAL OUTLAY						
Capital Improvements		\$ 216,190	\$ -	\$ 2,228		
Equipment: Heavy		\$ 19,987	\$ -	\$ 89,895		
Streets		\$ -	\$ -	\$ 45,436	\$ 304,564	
Vehicles		\$ 2,560	\$ -	\$ -		
SUBTOTAL CAPITAL OUTLAY	\$ -	\$ 238,737	\$ -	\$ 137,559	\$ 304,564	\$ -
TRANSFERS						
Transfer to Fund Balance/Reserves						
Interfund Transfer						
SUBTOTAL ACCT TRANFS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE						
Debt Service Payment						
Short Term Debt						
SUBTOTAL ACCT TRANFS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENT TOTAL	\$ -	\$ 506,676	\$ 437,954	\$ 542,454	\$ 747,504	\$ -

FISCAL YEAR FY 2016-17	FUND		DEPARTMENT			
	GENERAL		PW: Facilities (Support Services)			
	Previous Years		Current Year		Request Year	
ACCOUNT	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2015-2016 PROJECTED YEAR END	FY 2016-2017 BUDGET PROPOSED	FY 2016-2017 BUDGET APPROVED
PERSONNEL						
Health Insurance		\$ 12,470	\$ 12,500	\$ 13,500		
SUBTOTAL PERSONNEL	\$ -	\$ 12,470	\$ 12,500	\$ 13,500	\$ -	\$ -
SUPPLIES & MAINTENANCE						
Building & Facilities Maintenance		\$ 21,880	\$ 25,000	\$ 25,000	\$ 6,000	
Emergency Response Supplies		\$ -	\$ 1,000	\$ 1,000		
Office Supplies (consumables)		\$ 880	\$ 1,000	\$ 750	\$ 1,500	
Operating Supplies (non-consumables)		\$ 3,361	\$ 6,000	\$ 3,000	\$ 1,500	
Postage & Shipping		\$ 4,531	\$ 5,000	\$ 4,500	\$ 5,000	
Printing & Binding		\$ 2,038	\$ 2,000	\$ 1,500	\$ 2,000	
SUBTOTAL SUPPLIES	\$ -	\$ 32,690	\$ 40,000	\$ 35,750	\$ 16,000	\$ -
OPERATIONS						
Advertising and Legal Notices						
Dues, Memberships, & Licenses						
SUBTOTAL OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UTILITIES						
Electricity		\$ 28,400	\$ 30,000	\$ 30,000	\$ 30,000	
Telephone - Landline		\$ 13,553	\$ 17,000	\$ 15,000	\$ 14,500	
Telephone - Mobile					\$ 300	
SUBTOTAL UTILITIES	\$ -	\$ 41,953	\$ 47,000	\$ 45,000	\$ 44,800	\$ -
CONTRACTUAL SERVICES						
Consultants & Professionals		\$ 62,518	\$ 26,000	\$ 110,000	\$ 5,000	
Repair & Maintenance					\$ 18,200	
City Attorney & Legal		\$ 37,469	\$ 24,000	\$ 32,000	\$ -	
Equipment Rental		\$ 5,593	\$ 5,400	\$ 5,400	\$ 4,400	
Information Technology (IT)		\$ -	\$ 1,000	\$ 1,005		
Property & Liability		\$ 33,386	\$ 41,900	\$ 41,000	\$ 41,000	
SUBTOTAL CONTRACTUAL	\$ -	\$ 138,966	\$ 98,300	\$ 189,405	\$ 68,600	\$ -
CAPITAL OUTLAY						
Capital Improvements						
SUBTOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS						
Transfer to Fund Balance/Reserves						
Interfund Transfer						
SUBTOTAL ACCT TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE						
Debt Service Payment						
Short Term Debt						
SUBTOTAL ACCT TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENT TOTAL	\$ -	\$ 226,079	\$ 197,800	\$ 283,655	\$ 129,400	\$ -