

**CITY OF
LIVINGSTON, TEXAS
ANNUAL BUDGET**

**October 1, 2015
through
September 30, 2016**

CITY COUNCIL

**Clarke Evans, Mayor
Judy Cochran, Mayor Pro-tem
Ray Luna , Alderman
Bill Wiggins, Alderman
Elgin Davis, Alderman**

CITY ADMINISTRATION

**Marilyn Sutton, City Manager/Finance Officer
Ellie Monteaux, City Secretary
Jim Wright, City Attorney**

CITY OF LIVINGSTON, TEXAS
2015 - 2016
ANNUAL BUDGET
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LETTER OF TRANSMITTAL



City of Livingston, Texas

A Texas Main Street City Since 2005

200 West Church Street, Livingston, Texas 77351-3281

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www.cityoflivingston-tx.com

August 11, 2015

Honorable Clarke Evans, Mayor
and City Councilmembers
City of Livingston, Texas

Dear Mayor and Councilmembers:

In Re: **ANNUAL BUDGET for Period
October 1, 2015 through
September 30, 2016**

I am pleased to submit the annual budget for the City of Livingston for the fiscal year October 1, 2015 through September 30, 2016, in compliance with the Texas *Local Government Code, Section 102.002*. Anticipated revenues reflected in this budget have been determined by realistic calculations providing monies for all city operations for the coming fiscal year and anticipated disbursements have been carefully established providing funds for the most necessary and needed areas of public service.

REVENUES

Beginning Balance	\$ 8,024,205.60
Operating Income	\$24,106,211.00
Grant Funds	\$ 60,000.00
TOTAL REVENUES.....	\$32,190,416.60

EXPENSES

Operating Expenses	\$19,943,817.00
Capital Outlays	\$ 2,320,500.00
Debt Service	\$ 1,278,175.00
TOTAL EXPENSES.....	\$23,542,492.00
YEAR END BALANCE.....	\$ 8,647,924.60

Clarke Evans, Mayor

Marilyn Sutton, City Manager

Ellie Monteaux, City Secretary

Council Members: Judy Cochran, Raymond Luna, Billy S. Wiggins, Elgin Davis

The objective of the City of Livingston 2015-2016 Operating Budget is the formulation of a plan of operation to provide the highest possible level of service to the citizens of Livingston utilizing available financial and human resources. It is always challenging to balance the many needs of the City, as well as the desires of our residents. I believe the proposed 2015-2016 operating budget addresses the most critical needs of our community while maintaining our current levels of service. Customer service continues to be a high priority in all phases of the City's operation. This philosophy is incorporated into each budget document and serves to provide guidance in decisions affecting the scope of municipal programs and services.

As always, our main responsibility is to manage public funds wisely while planning for long-term growth in our community. The 2015 - 2016 budget year has been a challenging year to forecast the condition of our local economy. While we have experienced a decrease in sales tax revenue this past year with the temporary closing of WalMart in April, 2015 for major renovations, we expect that sales tax revenue will rebound with the expected reopening of WalMart in late November, 2015. However, the loss of sales tax revenue has affected both the 2014 - 2015 and 2015 - 2016 fiscal year budgets.

Utility fees for sanitation, electric, water and sewer services account for 82.4% of the city's total annual operating revenue. With much of the utility fees dependent on weather, the cooler temperatures which accompanied the frequent rainfall we experienced in 2014 - 2015, impacted electric, water and sewer service revenues negatively.

Continuing growth in the two major revenue sources of sales tax and utility fees, which account for 95.6% of the city's total annual operating revenue, and additional funds from other sources, have allowed our city to continue to operate without an ad valorem property tax since 1988. We do not anticipate levying an ad valorem property tax for the upcoming year, however, city staff will closely monitor the local economic situation to determine when, and if, it becomes necessary to levy an ad valorem property tax in coming years.

2015 has seen steady growth in the number of new and/or renovated businesses which opened or are currently under construction. These new businesses will generate additional sales tax revenue, utility revenues and jobs for our communities. This includes El Patron restaurant, Chicken Express restaurant, Friends and Neighbors restaurant, The Bull Shack bakery and coffee bar, Shell convenience store/gas station, Exxon convenience store/gas station with restaurant lease space, Murphy Oil convenience store/gas station, LISD gymnasium and lockers and field house adjacent to the football stadium, Polk County Appraisal District office expansion, and Church Street Financial office.

Construction is nearing completion on two major capital improvement projects, which were funded by bonds issued by the Trinity River Authority and operating funds from the Sam Rayburn Municipal Power Agency, during the 2013 - 2014 year:

- The expansion of the existing water treatment plant located on FM 350 South which treats and delivers the City's supply of water began in October, 2013 with an estimated completion date of early 2016. This project will increase the daily amount of water supplied from Lake Livingston to the City from 3,000,000 gallons per day (MGD) to 5,000,000 gallons per day (MGD) which will ensure the ability of the City to meet the current and long-term needs of our community for many years to come.
- The construction of approximately 2.7 miles of electric line to serve as an express feeder to connect the Livingston substation on the east side of town with the Ogletree substation on the west side of town to afford additional reliability in electric service for our customers. This construction project, which is being funded by the Sam Rayburn Municipal Power Agency, is an overbuild of a portion of the City's existing distribution system with substation upgrades.

Continuing the focus on improving our city's infrastructure during the 2015 - 2016 fiscal year, the City awarded bids on a major street improvement project, in amount of \$1,500,000 in May, 2015 to rehabilitate more than 6 miles of existing streets and the Circle Drive street renovation project located in the Livingston Housing Authority area which was funded with a \$275,000.00 community development block grant. Additionally, the repainting of the interior and exterior of the 300,000 gallon elevated water storage tank on Cemetery Hill was completed and the expansion and upgrade of the sanitary sewer lift station on the US 59 bypass south was completed to provide for future growth in the western portion of our city.

The City Council and administrative staff continue to focus on providing the most efficient and cost effective level of services and programs for which our citizens are willing and capable of paying. We continually monitor our services to our citizens to validate that they are still considered an asset to the community. We rely extensively on feedback from our citizens in evaluating any new or existing program or service.

As always, the City owes a large debt of gratitude to the many volunteers who contribute so much to the well-being of our community. The members of the City Council devote many hours of their time guiding and governing our community for which I am very grateful. Our community has always been fortunate to have citizens willing to serve on the City Council, without remuneration, who have the best interests of this community as a whole as their guiding concern.

I would also like to publicly commend the members of the Livingston Volunteer Fire Department for their continued dedication to the fire prevention and fire suppression efforts in our community. These individuals give willingly of their time, sacrificing time with their families, to provide this extremely valuable service for the citizens of Livingston and the surrounding area.

We also appreciate the efforts of numerous youth organizations that work tirelessly to provide programming and maintenance for our baseball fields, softball fields, rodeo arena, fairgrounds, and soccer fields thereby saving the citizens of our community many thousands of dollars each year. Additionally, we rely on the help of many community volunteers to plan and conduct special community events like the Easter Eggstravaganza, the annual Main Street Garage Sale, the 4th of July Picnic in the Park event, the Hometown Christmas event, the Jingle Bell Fun Run, and the lighted Christmas parade. These volunteers are instrumental in helping provide special events for our community as well as tourists who travel to Livingston to experience our small-town atmosphere.

I would like to acknowledge the contributions of our supervisory staff in working together to achieve a budget which, while fiscally conservative, meets the needs of an ever-growing community. I appreciate their hard work and their planning efforts on behalf of our citizens.

Ben Buchanan, Community Development Coordinator
Dennis Clifton, Chief of Police
Corky Cochran, LVFD Fire Chief
Patricia Crawford, Utility Billing Supervisor
Priscilla Emrich, Librarian
Toni Fuller, Special Events Coordinator
Keith Foxworth, Chief Mechanic/Garage Superintendent
Linda Hammond, Human Resources Coordinator
Hec Long, Public Works Director
Josh Mohler, Fire Marshal
Ellie Monteaux, City Secretary
Dewayne Oates, Electric Superintendent
Bob Zeigler, Main Street Coordinator

Mayor and Councilmembers
August 11, 2015
Page 5

Most importantly, I want to extend my very special thanks to the employees of our City who are committed to providing quality services for our citizens 365 days of the year. They are truly a dedicated group of people who care deeply about our community and are eager to see Livingston continue to grow and prosper.

It is an honor and a privilege to serve the citizens of Livingston and I pledge to continue to merit your confidence. I welcome your comments and suggestions for improvements to our facilities and services.

Sincerely,

CITY OF LIVINGSTON, TEXAS

A handwritten signature in cursive script that reads "Marilyn Sutton". The signature is written in dark ink and is positioned above the printed name.

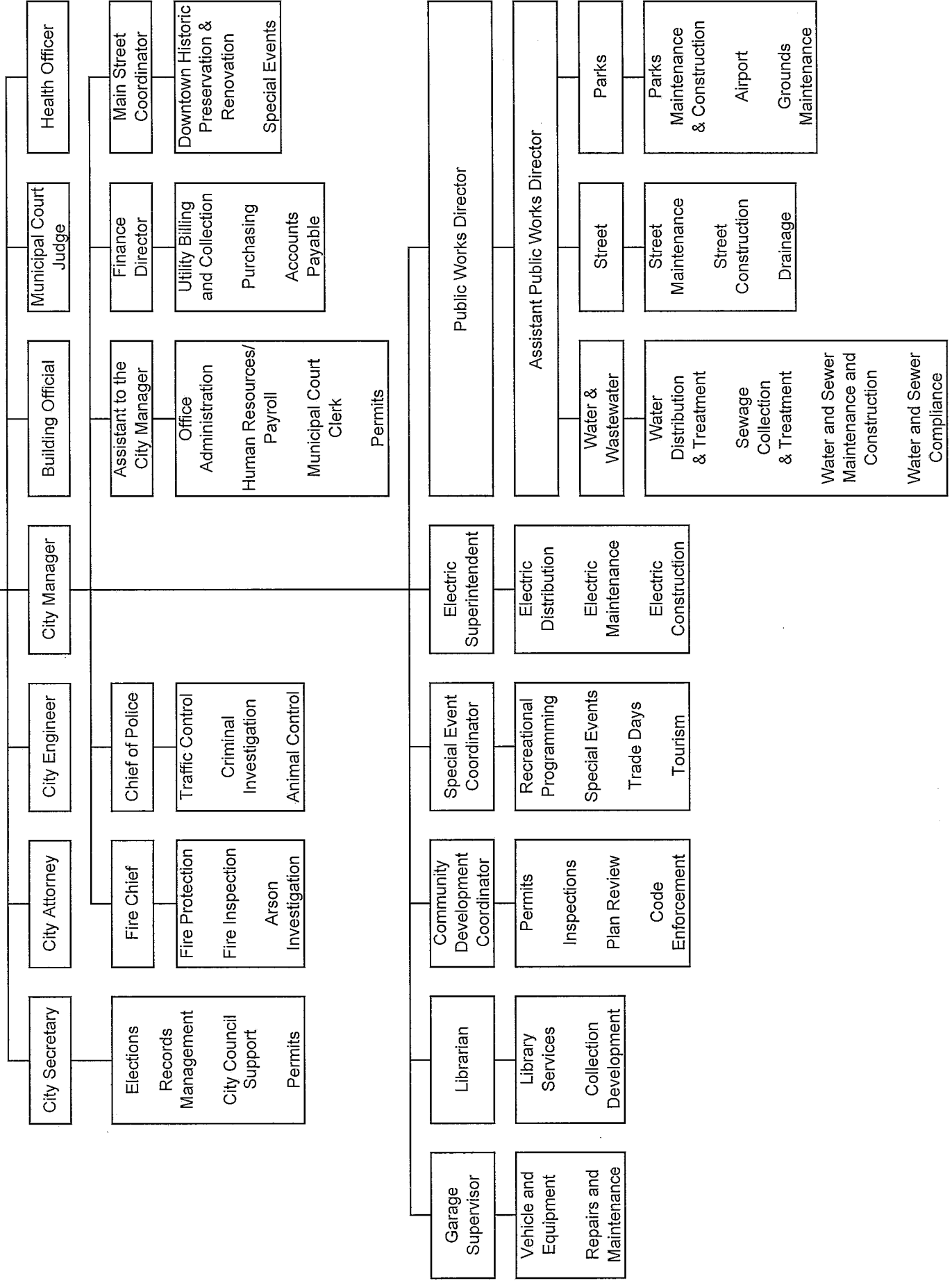
Marilyn Sutton, City Manager

ORGANIZATIONAL CHART

CITY OF LIVINGSTON, TEXAS ORGANIZATIONAL CHART

2015

Mayor and City Council



**PROPOSED DEPARTMENTAL
STAFFING LEVELS**

**CITY OF LIVINGSTON
PROPOSED DEPARTMENTAL STAFFING LEVELS
2015 – 2016 BUDGET
AUGUST, 2015**

ADMINISTRATION:	
8 Full-Time Positions	City Manager/Finance Officer
	City Attorney/Assistant to the City Manager
	City Secretary/Assistant to the Finance Officer
	Accounts Payable /Purchasing Clerk
	Human Resources Coordinator
	Community Development Coordinator
	Community Development Administrative Assistant
	Main Street Manager
UTILITY BILLING:	
4 Full-Time Positions	Utility Billing Supervisor
	Utility Billing Clerks (3)
FIRE:	
2-1/2 Full-Time Positions	Fire Marshal/Code Enforcement
	Station Attendant
	Assistant Mechanic (1/2)
POLICE:	
26 Full-Time Positions	Police Chief
	Lieutenant
	Detectives (2)
	Officers (12)
	School-Based Officers (2)
	Dispatchers (4)
	Administrative Assistants (2)
	Animal Control Officer
	Court Clerk
2 Part-Time Positions	Dispatchers
LIBRARY:	
5 Full-Time Positions	Library Director
	Library Clerks (3)
	Library Aide
GARAGE:	
1-1/2 Full-Time Positions	Garage Supervisor/Mechanic
	Assistant Mechanic (1/2)

**CITY OF LIVINGSTON
PROPOSED DEPARTMENT STAFFING LEVELS
2015 - 2016 BUDGET
AUGUST, 2015**

STREET:

6 Full-Time Positions

Street Sweeper Operator

Equipment Specialists (2)

Maintenance Workers (3)	
-------------------------	--

ELECTRIC:

7 Full-Time Positions

Electric Superintendent

Foreman

Lineworkers (5)

**PARKS & RECREATION
TRADE DAYS:**

8 Full-Time Positions

Special Events Coordinator

Special Events Administrative Assistant/Pool Manager

Grounds Maintenance Foreman

Groundswoker II (3)

Groundswoker I (2)

WATER:

10 Full-Time Positions

Public Works Director

Assistant Public Works Director

Equipment Specialist

Maintenance Workers (3)	
-------------------------	--

Utility Customer Service Representatives (3)

Compliance Coordinator

WASTEWATER:

3 Full-Time Positions

Chief Plant Operator

Plant Operator

Maintenance Worker

TOTAL POSITIONS:

81 Full-Time

2 Regular Part-Time

**PROPERTY TAX RATE
INFORMATION**

PROPERTY TAX RATE INFORMATION

In accordance with S.B. 656, which became effective September 1, 2013, we are providing the following information:

The 2015 - 2016 budget will raise the same amount of revenue from property taxes as last year's budget. (\$0.00)

The City of Livingston has not levied an ad valorem property tax since 1988 and the 2015 - 2016 fiscal year budget does not include the levy of a property tax. Therefore, the City of Livingston property tax rates for the preceding and current fiscal year including the adopted rate, effective tax rate, effective maintenance and operations tax rate, rollback tax rate and debt rate remain at \$0.00.

The total amount of City debt obligations secured by property taxes at 10/1/15 is \$8,350,000. General Obligation bonds are direct obligations of the City payable from ad valorem taxes levied. Certificates of Obligation are direct obligations of the City payable from ad valorem taxes levied which are additionally secured by a subordinate pledge of the surplus of net revenue of the City's electric, water and sewer funds. Since the City does not currently assess ad valorem taxes, the CO and GO debt is repaid through sales tax revenue as well as other general revenue receipts.

The City Council met in regular open session on Tuesday, September 8th, at 5:00 P.M. to consider and adopt the budget for the fiscal year 2015 - 2016. The vote to approve and adopt the 2015 - 2016 fiscal year budget was as follows:

AYES: Mayor Clarke Evans
Mayor Pro-tem Judy Cochran
Alderman Bill Wiggins
Alderman Ray Luna
Alderman Elgin Davis

NOES: None

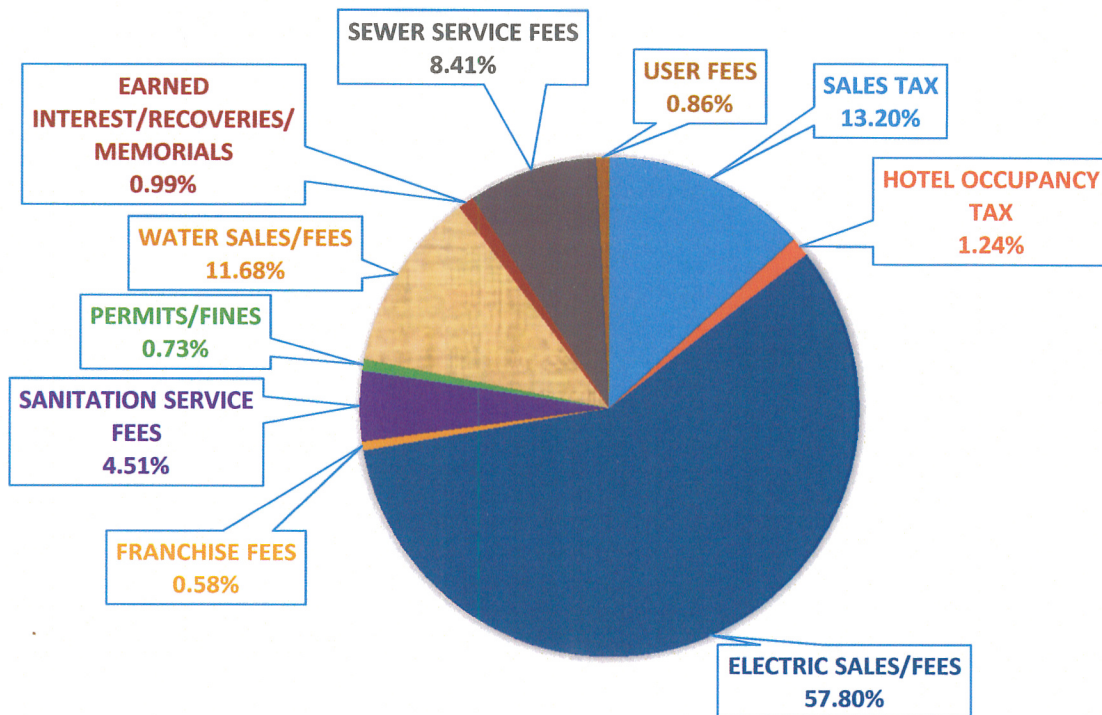
BUDGET SUMMARY
2015 - 2016 FISCAL YEAR

GENERAL AND UTILITY SYSTEMS
OPERATING FUNDS

**SUMMARY OF GENERAL AND UTILITY OPERATING FUNDS
ANNUAL BUDGET
2015 - 2016**

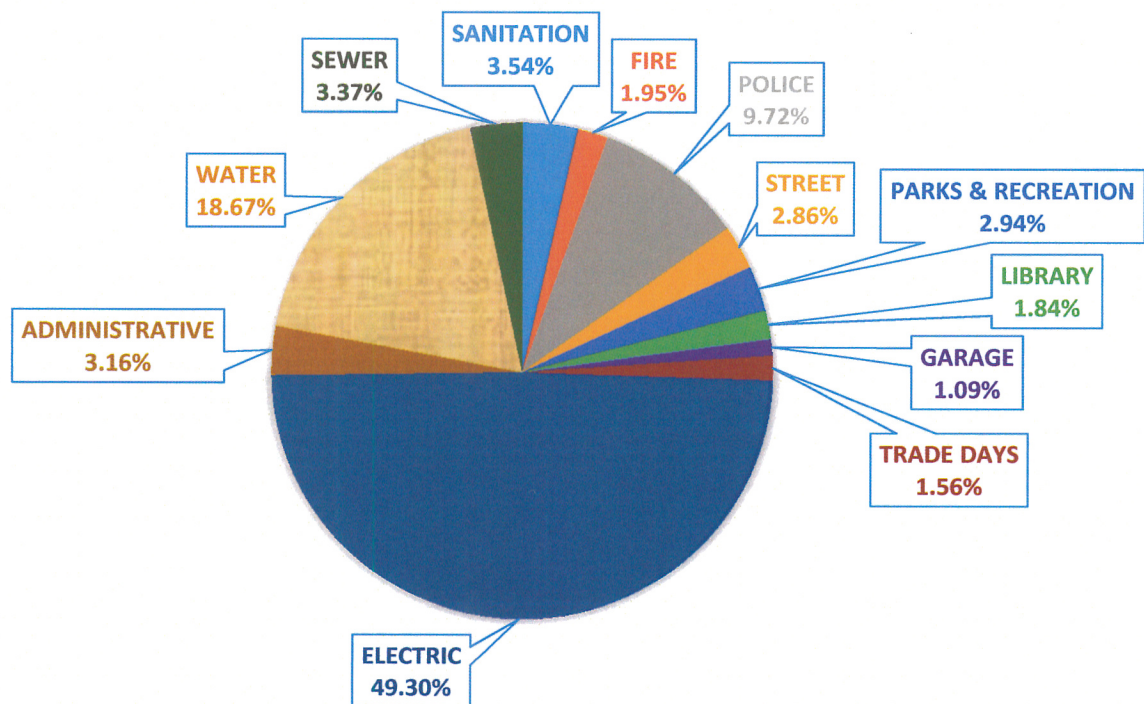
	10/1/13-9/30/14 <u>ACTUAL</u>	10/1/14-9/30/15 <u>ESTIMATE</u>	10/1/15-9/30/16 <u>PROPOSED</u>
BEGINNING BALANCE	\$ 8,947,818.58	\$ 7,565,508.06	\$ 8,024,205.60
<u>INCOME:</u>			
Administration Department	\$ 3,983,072.23	\$ 4,069,500.00	\$ 3,712,000.00
Sanitation Department	\$ 1,038,217.86	\$ 1,040,000.00	\$ 1,091,600.00
Fire Department	\$ 52,341.55	\$ 74,385.50	\$ 51,261.00
Police Department	\$ 280,267.30	\$ 292,000.00	\$ 292,000.00
Street Department	\$ 12,810.44	\$ 4,700.00	\$ 2,500.00
Parks and Recreation Department	\$ 122,687.82	\$ 108,050.00	\$ 108,000.00
Library Department	\$ 30,697.36	\$ 34,850.00	\$ 31,850.00
Trade Days Department	\$ 60,795.75	\$ 67,500.00	\$ 67,500.00
Electric Department	\$ 12,326,061.05	\$ 14,850,500.00	\$ 14,005,500.00
Water Department	\$ 2,916,914.92	\$ 2,710,000.00	\$ 2,830,000.00
Sewer Department	\$ 1,875,521.29	\$ 1,897,000.00	\$ 2,039,000.00
TOTAL OPERATING INCOME	\$ 22,699,387.57	\$ 25,148,485.50	\$ 24,231,211.00
Grant Funds	\$ 1,275.44	\$ 335,000.00	\$ 60,000.00
Transfers from Reserve & Improvement Funds and Debt Service Funds	\$ 0.00	\$ 17,315.04	\$ 0.00
TOTAL INCOME, TRANSFERS AND CASH	\$ 31,648,481.59	\$ 33,066,308.60	\$ 32,315,416.60
<u>DISBURSEMENTS:</u>			
Administration Department	\$ 569,230.07	\$ 608,048.00	\$ 631,010.00
Sanitation Department	\$ 705,086.62	\$ 698,360.00	\$ 705,000.00
Fire Department	\$ 393,104.00	\$ 401,750.00	\$ 388,500.00
Police Department	\$ 1,802,148.04	\$ 1,888,525.00	\$ 1,939,350.00
Street Department	\$ 486,077.97	\$ 523,825.00	\$ 570,230.00
Parks and Recreation Department	\$ 524,249.54	\$ 626,800.00	\$ 586,175.00
Library Department	\$ 335,764.25	\$ 354,925.00	\$ 366,650.00
Garage Department	\$ 198,706.75	\$ 205,900.00	\$ 217,070.00
Trade Days Department	\$ 277,788.73	\$ 303,525.00	\$ 311,225.00
Electric Department	\$ 9,550,852.93	\$ 9,739,167.00	\$ 9,833,175.00
Water Department	\$ 3,822,914.40	\$ 3,685,253.00	\$ 3,724,107.00
Sewer Department	\$ 687,033.45	\$ 731,050.00	\$ 671,325.00
TOTAL OPERATING EXPENSES	\$ 19,352,956.75	\$ 19,767,128.00	\$ 19,943,817.00
Capital Outlays - All Departments	\$ 3,448,566.78	\$ 3,991,000.00	\$ 2,320,500.00
Transfers to Debt Service Funds	\$ 1,281,450.00	\$ 1,283,975.00	\$ 1,278,175.00
TOTAL DISBURSEMENTS	\$ 24,082,973.53	\$ 25,042,103.00	\$ 23,542,492.00
YEAR END BALANCE.....	\$ 7,565,508.06	\$ 8,024,205.60	\$ 8,772,924.60

**2015-2016 OPERATING INCOME
TOTAL GENERAL & UTILITY FUNDS
(WHERE THE MONEY COMES FROM)**



**2015-2016 OPERATING EXPENSES
TOTAL GENERAL & UTILITY FUNDS***
(WHERE THE MONEY GOES)

*Excludes Capital Expenses and Debt Service Expenses



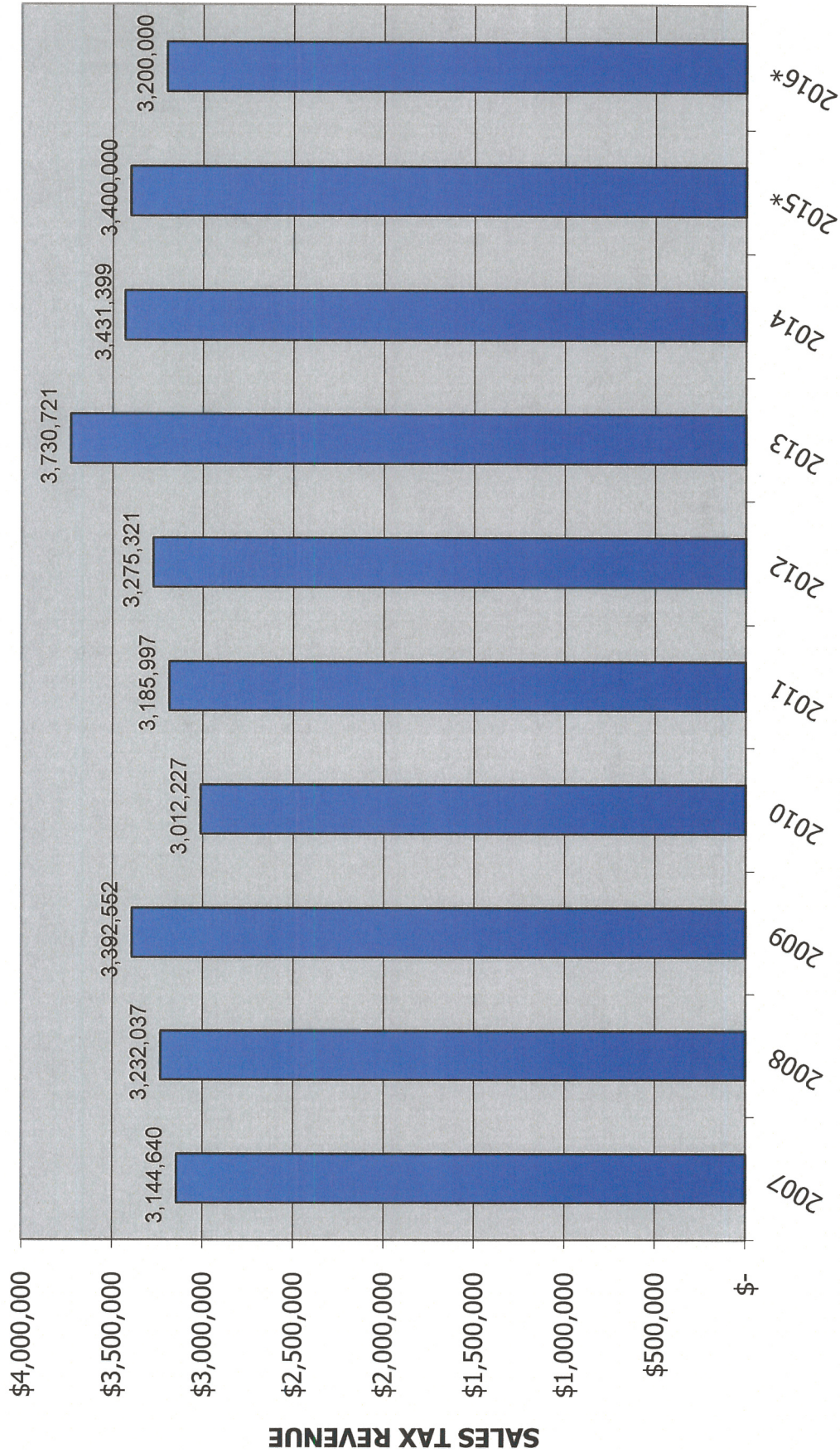
**PROPOSED 2015-2016
GENERAL AND UTILITY FUNDS
TOTAL EXPENSES BY CATEGORY**

CATEGORY	AMOUNT OF EXPENSE
Salaries	\$ 4,051,050
Social Security	\$ 310,500
Retirement	\$ 637,800
Employee Group Health Insurance	\$ 680,450
Uniforms	\$ 31,450
Liability/Property/Auto/Workers' Compensation Insurance	\$ 204,915
Hotel Occupancy Tax Distributions to Organizations	\$ 65,000
Auditing - Outside Contract Services	\$ 34,500
Supplies	\$ 320,500
Buildings and Grounds - Repairs and Maintenance	\$ 113,000
Equipment - Repairs and Maintenance	\$ 305,700
Gas and Oil	\$ 244,695
Utilities	\$ 126,300
Dues and Subscriptions	\$ 49,875
Building Demolitions	\$ 7,000
Office Lease	\$ 7,200
Transportation and Contingency	\$ 106,150
Event Programming	\$ 30,000
Postage	\$ 42,000
Contract Sanitation Collection/Disposal Services	\$ 640,000
Recruitment	\$ 1,500
LVFD Maintenance Contribution	\$ 23,000
LVFD Fire Calls/Drills	\$ 40,000
Legal/Professional Services	\$ 49,500
Training	\$ 4,000
Certificate Compensation	\$ 24,600
Garbage Bags for Customers	\$ 65,000

**PROPOSED 2015 - 2016
GENERAL AND UTILITY FUNDS
TOTAL EXPENSES BY CATEGORY**

CATEGORY	AMOUNT OF EXPENSE	
Transit System Pro Rata Contribution	\$	4,200
Chemicals	\$	38,000
Advertising/Promotions	\$	75,000
Contract Security	\$	2,100
Engineering/Lab Fees	\$	18,500
Electric Power Purchase	\$	8,725,000
Utility Billing Contract Services	\$	26,000
Trinity River Authority - Raw Water	\$	58,400
Trinity River Authority - Operations and Maintenance	\$	1,192,996
Trinity River Authority - Debt Service Costs	\$	1,531,436
Sludge Disposal Fees	\$	53,000
Toxicity Testing	\$	3,500
TOTAL OPERATING EXPENSES	\$	19,943,817
Debt Service	\$	1,278,175
Capital Expenditures	\$	2,320,500
TOTAL EXPENSES	\$	23,542,492

**MUNICIPAL SALES TAX REVENUE
FISCAL YEARS ENDING 2007 - 2016**



FISCAL YEARS ENDING SEPTEMBER 30TH

2015 (estimate) & 2016 (proposed)
*Includes WalMart temporary closing in April, 2015 through November, 2015

GENERAL FUND
2015 - 2016 FISCAL YEAR

Overview of General Fund

Statement of Cash Receipts

Statements of Disbursements and Revenues

Recap of Capital Expenditures, 2014-2015

Proposed Capital Expenditures, 2015-2016

GENERAL FUND OVERVIEW

FISCAL YEAR 2015 - 2016 PROPOSED BUDGET

The General Fund is the primary operating fund for traditional government services such as police protection, fire protection, sanitation collection and disposal, street and drainage, library services, parks and recreation programs and facilities, general administrative and financial services, community development and code enforcement activities, municipal court operations, and garage operations. Additionally, special programming such as the Trade Days event and Main Street historical renovation program are included in the General Fund operations. These services are, to a large extent, financed by sales taxes, fines and fees, hotel occupancy taxes, gross receipts and franchise fees, various user fees, and grants.

Revenues: Anticipated cash receipts for fiscal year 2015-2016 are estimated to be \$5,416,711.00. This is \$609,274.50 less than the cash receipts of \$6,025,985.50 from the previous fiscal year, due to the receipt of a \$275,000.00 community development block grant for a street improvement project in the past year, sale proceeds of the old library facility this past year, and the loss of sales tax revenue for a portion of the past year due to the temporary closing of WalMart for a renovation project in April, 2015. A 5% increase in sanitation service fees has been included in the 2015 - 2016 fiscal year budget.

Expenditures - Operating Account: Total operating expenses for fiscal year 2015-2016 are estimated to be \$5,715,210.00, an increase of \$103,552.00, or 1.8%, over the previous fiscal year operating expenses of \$5,611,658.00. This increase is due to a 1.7% cost-of-living adjustment for all salary classifications as well as a 2.5% merit increase for eligible employees, a 10% increase in gas and oil costs, a 3% increase in employee health insurance costs and increased cost of facility maintenance and upgrades in fiscal year 2015-2016. The hiring freeze which was imposed in early 2010 will continue and no new positions have been included in the 2015-2016 fiscal year budget for the General Fund.

Expenditures - Capital Outlays: Total capital expenditures in the General Fund for the 2015-2016 fiscal year are \$820,500.00. Other than normal recurring expenditures for major supplies in the various departments, such as limestone, asphalt, equipment rental, office and computer equipment, communications equipment, firefighting and hazardous materials equipment, library books and grounds maintenance equipment, we have included \$42,000.00 for a new police patrol vehicle, \$200,000.00 for seal coat for unpaved streets and Pedigo Park

roadway, \$38,000.00 for a crew cab pickup for the Parks and Recreation grounds maintenance crew, \$40,000.00 for golf course improvements (cart paths/irrigation system) and \$40,000.00 for construction of a wash rack at the garage maintenance facility. An itemized listing of the proposed capital expenditures for the 2015 - 2016 fiscal year is included in the budget document.

Expenditures - Debt Service: Expenditures from the General Fund for debt service for 2015-2016 for General Obligation Refunding Bonds, Series 2007 will be \$422,592.00, for Certificates of Obligation, Series 2012 will be \$130,272.17, and for General Obligation Refunding Bonds, Series 2012 will be \$594,600.00 for a total of \$1,147,464.17, a decrease of \$67,608.00 from fiscal year 2014-2015.

GENERAL FUND CASH RECEIPTS

		10/1/13-9/30/14 <u>ACTUAL</u>	10/1/14-9/30/15 <u>ESTIMATE</u>	10/1/15-9/30/16 <u>PROPOSED</u>
ADMINISTRATION DEPARTMENT:				
4300	Sales Tax	\$ 3,431,399.41	\$ 3,400,000.00	\$ 3,200,000.00
4301	Hotel Occupancy Tax	\$ 318,487.27	\$ 300,000.00	\$ 300,000.00
4310	Gross Receipts & Franchise Fees	\$ 135,252.61	\$ 140,000.00	\$ 140,000.00
4320	Current Property Tax	\$ 0.00	\$ 0.00	\$ 0.00
4330	Delinquent Property Tax	\$ 0.00	\$ 0.00	\$ 0.00
4340	Penalty and Interest on Tax	\$ 0.00	\$ 0.00	\$ 0.00
4370	Permits - Electrical/Plumbing	\$ 21,201.25	\$ 20,000.00	\$ 20,000.00
4380	Permits - Building	\$ 52,835.47	\$ 20,000.00	\$ 20,000.00
4410	Recoveries	\$ 0.00	\$ 160,000.00	\$ 10,000.00
4440	Earned Interest	\$ 3,918.08	\$ 2,500.00	\$ 2,000.00
4450	Miscellaneous	\$ 19,978.14	\$ 27,000.00	\$ 20,000.00
TOTAL ADMINISTRATION DEPARTMENT		\$ 3,983,072.23	\$ 4,069,500.00	\$ 3,712,000.00
SANITATION DEPARTMENT:				
4410	Recoveries	\$ 9,280.00	\$ 8,000.00	\$ 8,000.00
4430	Sanitation Service Fees	\$ 1,028,937.86	\$ 1,032,000.00	\$ 1,083,600.00
TOTAL SANITATION DEPARTMENT		\$ 1,038,217.86	\$ 1,040,000.00	\$ 1,091,600.00
FIRE DEPARTMENT:				
4410	Recoveries	\$ 14,831.55	\$ 35,000.00	\$ 10,000.00
4415	County Contributions	\$ 37,510.00	\$ 39,385.50	\$ 41,261.00
TOTAL FIRE DEPARTMENT		\$ 52,341.55	\$ 74,385.50	\$ 51,261.00
POLICE DEPARTMENT:				
4410	Recoveries	\$ 154,416.38	\$ 160,000.00	\$ 160,000.00
4360	Municipal Court Fines & Fees	\$ 118,829.92	\$ 125,000.00	\$ 125,000.00
4370	Permits - Tow Trucks/Alarms	\$ 4,700.00	\$ 4,700.00	\$ 4,700.00
4450	Accident Reports	\$ 2,256.00	\$ 2,250.00	\$ 2,250.00
4455	Humane Fees	\$ 65.00	\$ 50.00	\$ 50.00
4470	Grant Funds - US Dept. of Justice/LEAP/SHSP	\$ 1,275.44	\$ 60,000.00	\$ 60,000.00
TOTAL POLICE DEPARTMENT		\$ 281,542.74	\$ 352,000.00	\$ 352,000.00

**GENERAL FUND
CASH RECEIPTS**

	10/1/13-9/30/14 <u>ACTUAL</u>	10/1/14-9/30/15 <u>ESTIMATE</u>	10/1/15-9/30/16 <u>PROPOSED</u>
STREET DEPARTMENT:			
4390 Paving Assessments	\$ 0.00	\$ 1,500.00	\$ 1,500.00
4410 Recoveries	\$ 12,810.44	\$ 3,200.00	\$ 1,000.00
4470 Grant Funds - CDBG - Street Project	\$ 0.00	\$ 275,000.00	\$ 0.00
TOTAL STREET DEPARTMENT.....	\$ 12,810.44	\$ 279,700.00	\$ 2,500.00
PARKS AND RECREATION DEPARTMENT:			
4405 Airport Lease Fees	\$ 4,400.00	\$ 5,050.00	\$ 5,000.00
4406 Airport Parking Fees	\$ 1,080.00	\$ 500.00	\$ 500.00
4407 Airport Gasoline Fees	\$ 53,104.22	\$ 30,000.00	\$ 30,000.00
4410 Recoveries	\$ 17,425.60	\$ 25,000.00	\$ 25,000.00
4413 Concession Fees	\$ 8,198.00	\$ 9,000.00	\$ 9,000.00
4445 Facility Use Fees - Pavilions	\$ 3,300.00	\$ 3,500.00	\$ 3,500.00
4446 Swimming Fees	\$ 35,180.00	\$ 35,000.00	\$ 35,000.00
4470 Grant Funds	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL PARKS AND RECREATION DEPARTMENT	\$ 122,687.82	\$ 108,050.00	\$ 108,000.00
LIBRARY DEPARTMENT:			
4410 Recoveries	\$ 9,294.83	\$ 13,000.00	\$ 10,000.00
4411 Computer Fees	\$ 3,232.25	\$ 3,750.00	\$ 3,750.00
4420 Fines & Fees	\$ 5,312.28	\$ 6,000.00	\$ 6,000.00
4445 Nonresident User Fees	\$ 5,990.00	\$ 7,100.00	\$ 7,100.00
4460 Memorials	\$ 6,868.00	\$ 5,000.00	\$ 5,000.00
4465 Memorial Capital Contribution (Library Museum Board)	\$ 0.00	\$ 0.00	\$ 0.00
4470 Grant Funds	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL LIBRARY DEPARTMENT	\$ 30,697.36	\$ 34,850.00	\$ 31,850.00
TRADE DAYS DEPARTMENT:			
4401 Trade Days Fees	\$ 60,795.75	\$ 67,500.00	\$ 67,500.00
TOTAL TRADE DAYS DEPARTMENT	\$ 60,795.75	\$ 67,500.00	\$ 67,500.00
TOTAL CASH RECEIPTS	\$ 5,582,165.75	\$ 6,025,985.50	\$ 5,416,711.00

STATEMENT OF DISBURSEMENTS AND REVENUES

ADMINISTRATION DEPARTMENT

ACCOUNTING CODE & ITEM		2013-2014 ACTUAL	2014-2015 ESTIMATE	2015-2016 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 178,371.36	\$ 185,000.00	\$ 193,000.00
6115	Social Security	\$ 14,061.99	\$ 14,578.00	\$ 14,800.00
6120	Retirement	\$ 83,246.19	\$ 85,500.00	\$ 85,500.00
6125	Employee Insurance	\$ 69,564.84	\$ 74,000.00	\$ 72,000.00
6127	Uniforms	\$ 0.00	\$ 350.00	\$ 500.00
6130	Liability Insurance	\$ 9,892.03	\$ 9,000.00	\$ 9,450.00
6135	Legal/Professional	\$ 14,104.68	\$ 15,000.00	\$ 35,000.00
6136	Hotel Tax Contributions	\$ 53,795.34	\$ 65,000.00	\$ 65,000.00
6140	Auditing Fees	\$ 10,807.31	\$ 11,120.00	\$ 11,500.00
6145	Supplies	\$ 28,048.95	\$ 25,000.00	\$ 25,000.00
6150	Repairs - Building/Grounds	\$ 7,932.68	\$ 22,500.00	\$ 10,000.00
6155	Equipment Repairs/Maintenance	\$ 13,419.07	\$ 7,500.00	\$ 10,000.00
6160	Gas & Oil	\$ 2,725.53	\$ 2,600.00	\$ 2,860.00
6165	Utilities	\$ 12,488.75	\$ 13,500.00	\$ 14,000.00
6170	Dues & Subscriptions	\$ 15,478.61	\$ 15,500.00	\$ 15,500.00
6175	Building Demolitions	\$ 675.00	\$ 0.00	\$ 7,000.00
6176	Office Lease	\$ 7,200.00	\$ 7,200.00	\$ 7,200.00
6180	Transportation & Contingency	\$ 23,383.31	\$ 23,000.00	\$ 23,000.00
6181	Programming	\$ 20,004.97	\$ 27,000.00	\$ 25,000.00
6190	Postage	\$ 4,029.46	\$ 4,700.00	\$ 4,700.00
TOTAL OPERATING EXPENSES		\$ 569,230.07	\$ 608,048.00	\$ 631,010.00
6195	Capital Expenditures	\$ 10,331.01	\$ 10,000.00	\$ 10,000.00
6196	General Obligation Refunding Bonds, Series 2007 I & S	\$ 146,048.04	\$ 147,456.00	\$ 145,408.00
TOTAL DISBURSEMENTS		\$ 725,609.12	\$ 765,504.00	\$ 786,418.00
REVENUES:				
Hotel Occupancy Tax		\$ 53,795.34	\$ 65,000.00	\$ 65,000.00
Gross Receipts/Franchise Fees		\$ 135,252.61	\$ 140,000.00	\$ 140,000.00
Permits, Recoveries, Interest, Miscellaneous		\$ 97,932.94	\$ 229,500.00	\$ 72,000.00
Sales Tax		\$ 438,628.23	\$ 331,004.00	\$ 509,418.00
TOTAL REVENUES		\$ 725,609.12	\$ 765,504.00	\$ 786,418.00

NOTE: Community Development/Code Enforcement and Main Street are included as sub-departments of the Administrative Dept.

STATEMENT OF DISBURSEMENTS AND REVENUES

SANITATION DEPARTMENT

ACCOUNTING CODE & ITEM	2013-2014 ACTUAL	2014-2015 ESTIMATE	2015-2016 PROPOSED
DISBURSEMENTS:			
6145 Supplies	\$ 61,088.94	\$ 63,360.00	\$ 65,000.00
6171 Contract Disposal Service	\$ 643,997.68	\$ 635,000.00	\$ 640,000.00
TOTAL OPERATING EXPENSES	\$ 705,086.62	\$ 698,360.00	\$ 705,000.00
REVENUES:			
Sanitation Service Fees	\$ 695,806.62	\$ 690,360.00	\$ 697,000.00
Recoveries	\$ 9,280.00	\$ 8,000.00	\$ 8,000.00
TOTAL REVENUES	\$ 705,086.62	\$ 698,360.00	\$ 705,000.00

STATEMENT OF DISBURSEMENTS AND REVENUES

FIRE DEPARTMENT

ACCOUNTING CODE & ITEM		2013-2014 ACTUAL	2014-2015 ESTIMATE	2015-2016 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 139,915.62	\$ 147,000.00	\$ 135,000.00
6111	Salaries - Administration	\$ 31,510.28	\$ 33,000.00	\$ 35,000.00
6115	Social Security	\$ 10,216.77	\$ 10,600.00	\$ 10,000.00
6120	Retirement	\$ 17,433.86	\$ 17,000.00	\$ 14,200.00
6125	Employee Insurance	\$ 24,450.12	\$ 20,000.00	\$ 18,500.00
6127	Uniforms	\$ 270.52	\$ 1,500.00	\$ 1,500.00
6130	Liability Insurance	\$ 26,913.69	\$ 26,000.00	\$ 27,300.00
6131	Recruitment	\$ 0.00	\$ 1,500.00	\$ 1,500.00
6145	Supplies	\$ 38,582.98	\$ 35,000.00	\$ 35,000.00
6150	Repairs - Building/Grounds	\$ 1,038.80	\$ 1,500.00	\$ 1,500.00
6155	Equipment Repairs/Maintenance	\$ 42,069.50	\$ 50,000.00	\$ 45,000.00
6160	Gas & Oil	\$ 10,636.28	\$ 8,500.00	\$ 9,350.00
6165	Utilities	\$ 11,559.06	\$ 11,500.00	\$ 11,500.00
6170	Dues & Subscriptions	\$ 3,060.45	\$ 3,000.00	\$ 3,000.00
6180	Transportation & Contingency	\$ 10,841.47	\$ 11,000.00	\$ 15,000.00
6187	Maintenance Contribution	\$ 22,476.12	\$ 22,500.00	\$ 23,000.00
6190	Postage	\$ 2,128.48	\$ 2,150.00	\$ 2,150.00
TOTAL OPERATING EXPENSES		\$ 393,104.00	\$ 401,750.00	\$ 388,500.00
6195	Capital Expenditures	\$ 23,392.66	\$ 50,000.00	\$ 30,000.00
6198	Certificates of Obligation, Series 2012 I & S	\$ 11,558.76	\$ 11,508.75	\$ 11,458.75
TOTAL DISBURSEMENTS		\$ 428,055.42	\$ 463,258.75	\$ 429,958.75
REVENUES:				
Sales Tax		\$ 375,713.87	\$ 388,873.25	\$ 378,697.75
County Contributions		\$ 37,510.00	\$ 39,385.50	\$ 41,261.00
Recoveries		\$ 14,831.55	\$ 35,000.00	\$ 10,000.00
TOTAL REVENUES		\$ 428,055.42	\$ 463,258.75	\$ 429,958.75

STATEMENT OF DISBURSEMENTS AND REVENUES

POLICE DEPARTMENT

ACCOUNTING CODE & ITEM		2013-2014 ACTUAL	2014-2015 ESTIMATE	2015-2016 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 1,072,877.52	\$ 1,100,000.00	\$ 1,150,000.00
6111	Salaries - Administration	\$ 31,510.04	\$ 33,000.00	\$ 35,000.00
6115	Social Security	\$ 85,882.63	\$ 87,500.00	\$ 90,700.00
6120	Retirement	\$ 179,986.05	\$ 180,000.00	\$ 185,000.00
6125	Employee Insurance	\$ 168,208.60	\$ 180,000.00	\$ 190,000.00
6127	Uniforms	\$ 1,406.08	\$ 2,500.00	\$ 3,600.00
6130	Liability Insurance	\$ 51,822.19	\$ 53,000.00	\$ 55,650.00
6135	Legal/Professional	\$ 5,223.24	\$ 6,000.00	\$ 6,000.00
6145	Supplies	\$ 22,966.02	\$ 23,000.00	\$ 24,000.00
6150	Repairs - Building/Grounds	\$ 17,211.49	\$ 55,000.00	\$ 25,000.00
6155	Equipment Repairs/Maintenance	\$ 50,216.74	\$ 45,000.00	\$ 45,000.00
6160	Gas & Oil	\$ 51,929.82	\$ 55,000.00	\$ 60,500.00
6165	Utilities	\$ 14,290.31	\$ 15,000.00	\$ 15,000.00
6170	Dues & Subscriptions	\$ 327.51	\$ 300.00	\$ 300.00
6180	Transportation & Contingency	\$ 30,912.38	\$ 31,000.00	\$ 31,000.00
6190	Postage	\$ 1,897.65	\$ 2,100.00	\$ 2,100.00
6191	Training	\$ 2,879.77	\$ 4,000.00	\$ 4,000.00
6192	Certification Compensation	\$ 12,600.00	\$ 16,125.00	\$ 16,500.00
TOTAL OPERATING EXPENSES		\$ 1,802,148.04	\$ 1,888,525.00	\$ 1,939,350.00
6195	Capital Expenditures	\$ 77,876.70	\$ 155,000.00	\$ 65,000.00
6196	General Obligation Refunding Bonds, Series 2007 I & S	\$ 141,483.96	\$ 142,848.00	\$ 140,864.00
TOTAL DISBURSEMENTS		\$ 2,021,508.70	\$ 2,186,373.00	\$ 2,145,214.00
REVENUES:				
Sales Tax		\$ 1,739,965.96	\$ 1,834,373.00	\$ 1,793,214.00
Municipal Court Fees		\$ 118,829.92	\$ 125,000.00	\$ 125,000.00
Accident Reports, Humane Fees, Recoveries		\$ 156,737.38	\$ 162,300.00	\$ 162,300.00
Permits - Tow Trucks/Alarms		\$ 4,700.00	\$ 4,700.00	\$ 4,700.00
Grant Funds - US Dept. of Justice/LEAP/SHSP		\$ 1,275.44	\$ 60,000.00	\$ 60,000.00
TOTAL REVENUES		\$ 2,021,508.70	\$ 2,186,373.00	\$ 2,145,214.00

STATEMENT OF DISBURSEMENTS AND REVENUES

STREET DEPARTMENT

ACCOUNTING CODE & ITEM		2013-2014 ACTUAL	2014-2015 ESTIMATE	2015-2016 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 223,129.65	\$ 242,500.00	\$ 270,000.00
6111	Salaries - Administration	\$ 31,510.28	\$ 33,000.00	\$ 35,000.00
6115	Social Security	\$ 19,500.79	\$ 21,075.00	\$ 23,500.00
6120	Retirement	\$ 37,759.33	\$ 40,500.00	\$ 43,500.00
6125	Employee Insurance	\$ 41,801.09	\$ 53,350.00	\$ 59,100.00
6127	Uniforms	\$ 3,482.19	\$ 4,000.00	\$ 4,350.00
6130	Liability Insurance	\$ 26,969.77	\$ 25,600.00	\$ 26,880.00
6135	Transit System	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00
6145	Supplies	\$ 23,102.22	\$ 20,000.00	\$ 22,000.00
6146	Chemicals	\$ 1,182.50	\$ 2,000.00	\$ 2,500.00
6150	Repairs - Building/Grounds (US 59/190)	\$ 6,053.75	\$ 11,500.00	\$ 10,000.00
6155	Equipment Repairs/Maintenance	\$ 32,073.68	\$ 30,000.00	\$ 30,000.00
6160	Gas & Oil	\$ 31,653.36	\$ 31,000.00	\$ 34,100.00
6165	Utilities	\$ 2,670.53	\$ 3,000.00	\$ 3,000.00
6180	Transportation & Contingency	\$ 388.83	\$ 1,500.00	\$ 1,500.00
6192	Certificate Compensation	\$ 600.00	\$ 600.00	\$ 600.00
TOTAL OPERATING EXPENSES		\$ 486,077.97	\$ 523,825.00	\$ 570,230.00
6195	Capital Expenditures	\$ 141,898.68	\$ 2,000,000.00	\$ 500,000.00
6199	General Obligation Refunding Bonds, Series 2012 I & S	\$ 484,674.96	\$ 593,000.00	\$ 594,600.00
TOTAL DISBURSEMENTS		\$ 1,112,651.61	\$ 3,116,825.00	\$ 1,664,830.00
REVENUES:				
Sales Tax		\$ 766,709.93	\$ 845,749.75	\$ 518,670.25
Sanitation Service Fees		\$ 333,131.24	\$ 341,640.00	\$ 386,600.00
Paving Assessments		\$ 0.00	\$ 1,500.00	\$ 1,500.00
Recoveries		\$ 12,810.44	\$ 3,200.00	\$ 1,000.00
Grant Funds - CDBG Circle Drive Improvement		\$ 0.00	\$ 275,000.00	\$ 0.00
Transfer from Street Improvement Fund		\$ 0.00	\$ 10,035.00	\$ 0.00
Electric Recoveries - SRMPA		\$ 0.00	\$ 1,500,000.00	\$ 0.00
Electric Sales		\$ 0.00	\$ 139,700.25	\$ 757,059.75
TOTAL REVENUES		\$ 1,112,651.61	\$ 3,116,825.00	\$ 1,664,830.00

STATEMENT OF DISBURSEMENTS AND REVENUES

PARKS AND RECREATION DEPARTMENT

ACCOUNTING CODE & ITEM		2013-2014 ACTUAL	2014-2015 ESTIMATE	2015-2016 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 230,397.16	\$ 241,500.00	\$ 255,000.00
6111	Salaries - Administration	\$ 31,510.04	\$ 33,000.00	\$ 35,000.00
6115	Social Security	\$ 20,012.23	\$ 21,000.00	\$ 22,200.00
6120	Retirement	\$ 29,887.38	\$ 33,000.00	\$ 33,000.00
6125	Employee Insurance	\$ 34,968.27	\$ 47,000.00	\$ 49,500.00
6127	Uniforms	\$ 3,012.85	\$ 4,000.00	\$ 4,000.00
6130	Liability Insurance	\$ 13,516.10	\$ 13,500.00	\$ 14,175.00
6145	Supplies	\$ 45,967.18	\$ 43,500.00	\$ 43,500.00
6146	Chemicals	\$ 5,999.16	\$ 7,500.00	\$ 7,500.00
6150	Repairs - Building/Grounds	\$ 6,823.59	\$ 80,000.00	\$ 30,000.00
6155	Equipment Repairs/Maintenance	\$ 18,291.02	\$ 40,000.00	\$ 25,000.00
6160	Gas & Oil	\$ 68,462.52	\$ 45,000.00	\$ 49,500.00
6165	Utilities	\$ 14,207.74	\$ 15,500.00	\$ 15,500.00
6170	Dues & Subscriptions	\$ 22.50	\$ 100.00	\$ 100.00
6180	Transportation & Contingency	\$ 712.76	\$ 800.00	\$ 800.00
6181	Programming/Promotion Costs	\$ 140.82	\$ 1,000.00	\$ 1,000.00
6190	Postage	\$ 318.22	\$ 400.00	\$ 400.00
TOTAL OPERATING EXPENSES		\$ 524,249.54	\$ 626,800.00	\$ 586,175.00
6195	Capital Expenditures	\$ 179,741.18	\$ 155,000.00	\$ 140,000.00
TOTAL DISBURSEMENTS		\$ 703,990.72	\$ 781,800.00	\$ 726,175.00
REVENUES:				
User Fees		\$ 105,262.22	\$ 83,050.00	\$ 83,000.00
Sales Tax		\$ 110,381.42	\$ 0.00	\$ 0.00
Recoveries/Reimbursements		\$ 17,425.60	\$ 25,000.00	\$ 25,000.00
Electric Sales		\$ 470,921.48	\$ 673,750.00	\$ 618,175.00
TOTAL REVENUES		\$ 703,990.72	\$ 781,800.00	\$ 726,175.00

STATEMENT OF DISBURSEMENTS AND REVENUES

LIBRARY DEPARTMENT

ACCOUNTING CODE & ITEM		2013-2014 ACTUAL	2014-2015 ESTIMATE	2015-2016 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 159,612.61	\$ 166,000.00	\$ 175,000.00
6111	Salaries - Administration	\$ 31,510.52	\$ 33,000.00	\$ 35,000.00
6115	Social Security	\$ 14,595.19	\$ 15,225.00	\$ 16,100.00
6120	Retirement	\$ 27,162.78	\$ 27,800.00	\$ 28,000.00
6125	Employee Insurance	\$ 37,390.20	\$ 40,000.00	\$ 41,250.00
6130	Liability Insurance	\$ 8,196.62	\$ 7,000.00	\$ 7,350.00
6145	Supplies	\$ 24,498.47	\$ 16,000.00	\$ 15,000.00
6150	Repairs - Building/Grounds	\$ 9,982.79	\$ 18,500.00	\$ 17,500.00
6155	Equipment Repairs/Maintenance	\$ 5,255.46	\$ 8,500.00	\$ 8,500.00
6165	Utilities	\$ 10,150.76	\$ 10,500.00	\$ 10,500.00
6170	Dues & Subscriptions	\$ 4,231.26	\$ 3,750.00	\$ 3,800.00
6180	Transportation & Contingency	\$ 1,047.18	\$ 2,000.00	\$ 2,000.00
6181	Programming	\$ 0.00	\$ 4,000.00	\$ 4,000.00
6190	Postage	\$ 2,130.41	\$ 2,650.00	\$ 2,650.00
TOTAL OPERATING EXPENSES		\$ 335,764.25	\$ 354,925.00	\$ 366,650.00
6195	Capital Expenditures	\$ 1,022,487.11	\$ 20,000.00	\$ 20,000.00
6596	Memorial Capital	\$ 23,071.42	\$ 6,000.00	\$ 8,000.00
6197	Certificates of Obligation, Series 2007 I & S	\$ 54,600.00	\$ 0.00	\$ 0.00
6198	Certificates of Obligation, Series 2012 I & S	\$ 115,587.48	\$ 115,087.50	\$ 114,587.50
TOTAL DISBURSEMENTS		\$ 1,551,510.26	\$ 496,012.50	\$ 509,237.50
REVENUES:				
Certificates of Obligation, Series 2012		\$ 1,016,359.74	\$ 0.00	\$ 0.00
Fines/User Fees/Recoveries		\$ 23,829.36	\$ 29,850.00	\$ 26,850.00
Memorials & Capital Contributions		\$ 6,868.00	\$ 5,000.00	\$ 5,000.00
Grant Funds		\$ 0.00	\$ 0.00	\$ 0.00
Electric Sales		\$ 504,453.16	\$ 461,162.50	\$ 477,387.50
TOTAL REVENUES		\$ 1,551,510.26	\$ 496,012.50	\$ 509,237.50

STATEMENT OF DISBURSEMENTS AND REVENUES

GARAGE DEPARTMENT

ACCOUNTING CODE & ITEM		2013-2014 ACTUAL	2014-2015 ESTIMATE	2015-2016 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 96,976.68	\$ 100,000.00	\$ 107,000.00
6111	Salaries - Administration	\$ 31,510.28	\$ 33,000.00	\$ 35,000.00
6115	Social Security	\$ 9,803.65	\$ 10,500.00	\$ 10,900.00
6120	Retirement	\$ 16,195.33	\$ 16,500.00	\$ 17,000.00
6125	Employee Insurance	\$ 14,956.08	\$ 16,000.00	\$ 16,500.00
6127	Uniforms	\$ 1,300.68	\$ 1,400.00	\$ 1,400.00
6130	Liability Insurance	\$ 8,444.33	\$ 8,500.00	\$ 8,925.00
6145	Supplies	\$ 5,695.82	\$ 6,000.00	\$ 6,000.00
6150	Repairs - Building/Grounds	\$ 53.75	\$ 1,000.00	\$ 1,000.00
6155	Equipment Repairs/Maintenance	\$ 6,625.98	\$ 6,000.00	\$ 6,000.00
6160	Gas & Oil	\$ 1,356.65	\$ 1,450.00	\$ 1,595.00
6165	Utilities	\$ 3,233.44	\$ 3,000.00	\$ 3,200.00
6180	Transportation & Contingency	\$ 2,554.08	\$ 2,550.00	\$ 2,550.00
TOTAL OPERATING EXPENSES		\$ 198,706.75	\$ 205,900.00	\$ 217,070.00
6195	Capital Expenditures	\$ 7,938.81	\$ 5,000.00	\$ 45,000.00
TOTAL DISBURSEMENTS		\$ 206,645.56	\$ 210,900.00	\$ 262,070.00
REVENUES:				
Electric Sales		\$ 206,645.56	\$ 210,900.00	\$ 262,070.00
TOTAL REVENUES		\$ 206,645.56	\$ 210,900.00	\$ 262,070.00

STATEMENT OF DISBURSEMENTS AND REVENUES

TRADE DAYS DEPARTMENT

ACCOUNTING CODE & ITEM		2013-2014 ACTUAL	2014-2015 ESTIMATE	2015-2016 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 101,799.27	\$ 112,000.00	\$ 116,050.00
6111	Salaries - Administration	\$ 31,510.28	\$ 33,000.00	\$ 35,000.00
6115	Social Security	\$ 10,170.57	\$ 11,050.00	\$ 11,600.00
6120	Retirement	\$ 14,784.17	\$ 17,200.00	\$ 18,800.00
6125	Employee Insurance	\$ 16,641.54	\$ 23,000.00	\$ 24,800.00
6127	Uniforms	\$ 882.45	\$ 1,000.00	\$ 1,000.00
6130	Liability Insurance	\$ 6,363.67	\$ 6,200.00	\$ 6,510.00
6135	Advertising/Promotions	\$ 74,912.14	\$ 75,000.00	\$ 75,000.00
6145	Supplies	\$ 9,335.95	\$ 9,500.00	\$ 10,000.00
6150	Repairs - Building/Grounds	\$ 1,370.50	\$ 3,600.00	\$ 1,000.00
6155	Equipment Repairs/Maintenance	\$ 973.74	\$ 1,850.00	\$ 1,200.00
6160	Gas & Oil	\$ 1,289.16	\$ 1,400.00	\$ 1,540.00
6165	Utilities	\$ 3,570.92	\$ 3,800.00	\$ 3,800.00
6170	Dues & Subscriptions	\$ 150.00	\$ 175.00	\$ 175.00
6175	Contract Security	\$ 1,750.00	\$ 2,100.00	\$ 2,100.00
6180	Transportation & Contingency	\$ 1,979.35	\$ 2,300.00	\$ 2,300.00
6190	Postage	\$ 305.02	\$ 350.00	\$ 350.00
TOTAL OPERATING EXPENSES		\$ 277,788.73	\$ 303,525.00	\$ 311,225.00
6195	Capital Expenditures	\$ 11,700.30	\$ 5,000.00	\$ 2,500.00
6196	General Obligation Refunding Bonds, Series 2007 I & S	\$ 136,920.00	\$ 138,240.00	\$ 136,320.00
TOTAL DISBURSEMENTS		\$ 426,409.03	\$ 446,765.00	\$ 450,045.00
REVENUES:				
Trade Days User Fees		\$ 60,795.75	\$ 67,500.00	\$ 67,500.00
Electric Sales		\$ 100,921.35	\$ 144,265.00	\$ 147,545.00
Hotel Occupancy Tax		\$ 264,691.93	\$ 235,000.00	\$ 235,000.00
TOTAL REVENUES		\$ 426,409.03	\$ 446,765.00	\$ 450,045.00

**GENERAL FUND
2014 - 2015
RECAP OF CAPITAL EXPENDITURES**

<u>ACCOUNTING CODE</u>	<u>DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM</u>
01-6195	<u>ADMINISTRATION - \$10,000.00</u>
	\$ 10,000.00 for office and computer equipment for Administration, Community Development, Code Enforcement, and Main Street departments
03-6195	<u>FIRE - \$50,000.00</u>
	\$ 10,000.00 for fire station #4 on 350 South
	\$ 34,000.00 for fire hose, firefighting and communication equipment, air packs and bunker gear
	\$ 6,000.00 for structure to house museum/antique equipment
04-6195	<u>POLICE - \$155,000.00</u>
	\$ 76,553.00 for two patrol cars including light bars, radar units and markings
	\$ 8,100.00 for investigative, computer, office, communication and vehicle safety equipment and vests
	\$ 37,838.00 for two vehicles for detectives
	\$ 32,509.00 for animal control kennel upgrades
05-6195	<u>STREET - \$2,000,000.00</u>
	\$ 1,500,000.00 for rehabilitation and improvement of existing streets
	\$ 91,540.00 for rock, asphalt, and equipment rental
	\$ 305,000.00 for street improvements on Circle Drive in the Housing Authority (Community Development Block Grant funds)
	\$ 12,000.00 for street remarking/stripping
	\$ 10,000.00 for traffic safety lighting and communication equipment
	\$ 5,000.00 for equipment and tools for brush crew
	\$ 26,460.00 for 3 lighted fountains at the pond at US 59/190 Bypass
	\$ 50,000.00 for engineering fees for street improvement project

Recap of Capital Expenditures, 2014 - 2015
Continued

**ACCOUNTING
CODE**

DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM

06-6195 PARKS AND RECREATION - \$155,000.00

\$	30,000.00	for LIVINGSTON entrance sign at US 59/190 Bypass
\$	36,700.00	for maintenance/storage building for golf course
\$	20,000.00	for grounds maintenance equipment, chainsaw and 72" mower
\$	10,000.00	for Christmas decorations
\$	56,700.00	for new playground structures at Matthews Street Park
\$	1,600.00	for computer and office equipment

07-6195 LIBRARY - \$20,000.00

\$	2,425.00	for five new public access computers
\$	17,575.00	for collection development of ebooks, audiobooks, Blu-Ray DVDs and other new formats

07-6596 LIBRARY (Memorials) - \$6,000.00

\$	6,000.00	for library books
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08-6195 GARAGE - \$5,000.00

\$	5,000.00	for mechanic and office equipment for public works and garage facility
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09-6195 TRADE DAYS - \$5,000.00

\$	2,667.00	for tent canopy sets
\$	2,333.00	for computer and office equipment

**GENERAL FUND
2015 - 2016
PROPOSED CAPITAL EXPENDITURES**

<u>ACCOUNTING CODE</u>	<u>DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM</u>	
01-6195	<u>ADMINISTRATION - \$10,000.00</u>	
	\$ 10,000.00	for office and computer equipment for Administration, Community Development, Code Enforcement, and Main Street departments
03-6195	<u>FIRE - \$30,000.00</u>	
	\$ 30,000.00	for fire hose, firefighting and communication equipment, air packs and bunker gear
04-6195	<u>POLICE - \$65,000.00</u>	
	\$ 42,000.00	for one patrol car including light bar, radar unit and markings
	\$ 5,000.00	for investigative, computer, office, communication and vehicle safety equipment
	\$ 3,000.00	for bulletproof vests
	\$ 15,000.00	for communications recorder
05-6195	<u>STREET - \$500,000.00</u>	
	\$ 200,000.00	for seal coat for unpaved streets and Pedigo Park roadway
	\$ 273,000.00	for rock, asphalt, and equipment rental
	\$ 12,000.00	for street remarking/stripping
	\$ 10,000.00	for traffic safety lighting and communication equipment
	\$ 5,000.00	for equipment and tools for brush crew

Proposed Capital Expenditures 2015 - 2016
Continued

ACCOUNTING
CODE

DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM

06-6195 PARKS AND RECREATION - \$140,000.00

\$	38,000.00	for crew cab pickup
\$	20,000.00	for grounds maintenance equipment and contract mowing
\$	10,000.00	for Christmas decorations
\$	26,000.00	for Matthews Park drainage ditch improvements and Anniversary Park improvements
\$	6,000.00	for water cannon for pool
\$	40,000.00	for golf course improvements (cart paths/irrigation system)

07-6195 LIBRARY - \$20,000.00

\$	8,000.00	for new computer, and laptops and tablets for training
\$	12,000.00	for collection development of ebooks, audiobooks, Blu-Ray DVDs and other new formats

07-6596 LIBRARY (Memorials) - \$8,000.00

\$	8,000.00	for library books
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08-6195 GARAGE - \$45,000.00

\$	5,000.00	for mechanic and office equipment for public works and garage facility
\$	40,000.00	for construction of wash rack with block walls and a canopy at the public works facility

09-6195 TRADE DAYS - \$2,500.00

\$	2,500.00	for tent canopy sets
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UTILITY SYSTEMS FUND
2015 - 2016 FISCAL YEAR

Overview of Utility Systems Fund

Statement of Cash Receipts

Statements of Disbursements and Revenues

Recap of Capital Expenditures, 2014-2015

Proposed Capital Expenditures, 2015-2016

UTILITY FUND OVERVIEW

FISCAL YEAR 2015 - 2016 PROPOSED BUDGET

The Utility Fund is the primary operating account for all enterprise operations of the City. These operations consist of the Electric Department, the Water Department and the Sewer Department. Fees charged for these services are used to fund the operations of the various utility departments, meet debt service requirements, and contribute annually budgeted amounts to the General Fund.

Revenues: Anticipated cash receipts for fiscal year 2015-2016 are estimated to be \$18,874,500.00, a decrease of \$583,000.00 from the cash receipts of \$19,457,500.00 from the previous year. Minimal increases in electric, water, and sewer service rates have been included for the 2015 - 2016 fiscal year.

Expenditures - Operating Account: Total operating expenditures for the Utility Fund for fiscal year 2015 - 2016 are projected to be \$14,228,607.00, an increase of \$73,137.00 from the 2014-2015 operating expenditures of \$14,155,470.00. Increased costs include a 1.7% cost-of-living adjustment for all salary classifications as well as a 2.5% merit increase for eligible employees, a 9.3% increase in operations and maintenance costs associated with the Trinity River Authority water treatment plant, a 10% increase in gas and oil, a 3% increase in employee health insurance costs and increased costs of facility maintenance and upgrades. The hiring freeze which was imposed in early 2010 will continue and no new positions have been included in the 2015-2016 fiscal year budget for the Utility Fund.

Expenditures - Capital Outlays: Total capital expenditures in the Utility Fund for fiscal year 2015-2016 are projected to be \$1,500,000.00. Other than normal recurring expenditures for major supplies in the various departments, such as electric wire, poles, transformers, metering equipment, night and street lights, and water and sewer pipe, fire hydrants and manholes for water and sewer system upgrades, we have included \$325,000.00 for painting the interior and exterior of the 500,000 gallon elevated water storage tank on Jackson Street, \$200,000.00 for electric distribution system right-of-way contract tree trimming, \$35,000.00 for a pickup for the electric crew, \$50,000.00 for a trailer for the sewer jet machine and \$50,000.00 for a sludge box for the wastewater treatment plant. An itemized listing of the proposed capital expenditures for the 2015-2016 fiscal year is included in the budget document.

Expenditures - Debt Service: Expenditures from the Utility Fund for debt service for 2015-2016 for General Obligation Refunding Bonds, Series 2007 are in amount of \$31,808.00, and Certificates of Obligation, Series 2012 are in amount of \$103,128.75, for a total of \$134,936.75, a decrease of \$898.00 from fiscal year 2014-2015.

UTILITY FUND CASH RECEIPTS

	10/1/13-9/30/14 <u>ACTUAL</u>	10/1/14-9/30/15 <u>ESTIMATE</u>	10/1/15-9/30/16 <u>PROPOSED</u>
ELECTRIC DEPARTMENT:			
4310 Electric Sales	\$ 9,591,982.69	\$ 9,550,000.00	\$ 9,700,000.00
4350 Penalty/Late Fees	\$ 146,807.71	\$ 150,000.00	\$ 155,000.00
4360 Night Light Fees	\$ 86,789.49	\$ 87,000.00	\$ 87,000.00
4410 Recoveries	\$ 2,430,527.06	\$ 5,000,000.00	\$ 4,000,000.00
4440 Earned Interest	\$ 12,350.84	\$ 8,500.00	\$ 8,500.00
4450 Service Fees	\$ 57,603.26	\$ 55,000.00	\$ 55,000.00
TOTAL ELECTRIC DEPARTMENT	\$ 12,326,061.05	\$ 14,850,500.00	\$ 14,005,500.00
WATER DEPARTMENT:			
4320 Water Sales	\$ 1,790,917.96	\$ 1,750,000.00	\$ 1,850,000.00
4320 Water Sales - TDCJ Unit	\$ 835,866.00	\$ 875,000.00	\$ 925,000.00
4410 Recoveries	\$ 272,424.05	\$ 75,000.00	\$ 50,000.00
4420 Tapping Fees	\$ 17,706.91	\$ 10,000.00	\$ 5,000.00
TOTAL WATER DEPARTMENT	\$ 2,916,914.92	\$ 2,710,000.00	\$ 2,830,000.00
SEWER DEPARTMENT:			
4320 Sewer Fees	\$ 1,192,458.13	\$ 1,175,000.00	\$ 1,275,000.00
4320 Sewer Fees - TDCJ Unit	\$ 668,891.50	\$ 700,000.00	\$ 750,000.00
4410 Recoveries	\$ 6,471.66	\$ 15,000.00	\$ 7,000.00
4420 Tapping Fees	\$ 7,700.00	\$ 7,000.00	\$ 7,000.00
TOTAL SEWER DEPARTMENT	\$ 1,875,521.29	\$ 1,897,000.00	\$ 2,039,000.00
TOTAL CASH RECEIPTS	\$ 17,118,497.26	\$ 19,457,500.00	\$ 18,874,500.00

STATEMENT OF DISBURSEMENTS AND REVENUES

ELECTRIC DEPARTMENT

ACCOUNTING CODE & ITEM		2013-2014 ACTUAL	2014-2015 ESTIMATE	2015-2016 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 572,989.10	\$ 630,000.00	\$ 640,000.00
6111	Salaries - Administration	\$ 31,510.04	\$ 33,000.00	\$ 35,000.00
6115	Social Security	\$ 46,218.26	\$ 50,750.00	\$ 51,700.00
6120	Retirement	\$ 96,822.49	\$ 102,000.00	\$ 102,700.00
6125	Employee Insurance	\$ 76,618.98	\$ 85,000.00	\$ 90,700.00
6126	Unemployment Compensation	\$ 0.00	\$ 0.00	\$ 0.00
6127	Uniforms	\$ 4,365.03	\$ 6,500.00	\$ 6,500.00
6130	Liability Insurance	\$ 19,970.59	\$ 19,500.00	\$ 20,475.00
6135	Legal/Professional	\$ 1,795.00	\$ 2,000.00	\$ 2,000.00
6140	Auditing Fees	\$ 10,807.31	\$ 11,117.00	\$ 11,500.00
6141	Engineering/Lab Fees	\$ 0.00	\$ 1,000.00	\$ 1,000.00
6145	Supplies	\$ 35,612.54	\$ 40,000.00	\$ 40,000.00
6150	Repairs - Building/Grounds	\$ 4,518.81	\$ 11,500.00	\$ 10,000.00
6155	Equipment Repairs/Maintenance	\$ 14,398.09	\$ 27,000.00	\$ 25,000.00
6160	Gas & Oil	\$ 18,013.97	\$ 18,000.00	\$ 19,800.00
6165	Utilities	\$ 7,241.27	\$ 7,800.00	\$ 7,800.00
6170	Dues & Subscriptions	\$ 7,319.83	\$ 7,500.00	\$ 7,500.00
6174	Power Purchase	\$ 8,573,171.86	\$ 8,650,000.00	\$ 8,725,000.00
6180	Transportation & Contingency	\$ 5,575.72	\$ 8,000.00	\$ 8,000.00
6185	Utility Billing	\$ 11,216.65	\$ 12,500.00	\$ 12,500.00
6190	Postage	\$ 12,687.39	\$ 16,000.00	\$ 16,000.00
TOTAL OPERATING EXPENSES		\$ 9,550,852.93	\$ 9,739,167.00	\$ 9,833,175.00
6195	Capital Expenditures	\$ 194,485.55	\$ 300,000.00	\$ 500,000.00
TOTAL DISBURSEMENTS		\$ 9,745,338.48	\$ 10,039,167.00	\$ 10,333,175.00
REVENUES:				
Electric Sales		\$ 7,011,260.12	\$ 6,238,667.00	\$ 6,182,675.00
Night Light Fees		\$ 86,789.49	\$ 87,000.00	\$ 87,000.00
Recoveries, Service Fees, Penalties and Interest		\$ 2,647,288.87	\$ 3,713,500.00	\$ 4,063,500.00
TOTAL REVENUES		\$ 9,745,338.48	\$ 10,039,167.00	\$ 10,333,175.00

STATEMENT OF DISBURSEMENTS AND REVENUES

WATER DEPARTMENT

ACCOUNTING CODE & ITEM		2013-2014 ACTUAL	2014-2015 ESTIMATE	2015-2016 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 425,087.54	\$ 430,000.00	\$ 435,000.00
6111	Salaries - Administration	\$ 31,510.62	\$ 33,000.00	\$ 35,000.00
6115	Social Security	\$ 35,188.53	\$ 35,000.00	\$ 36,000.00
6120	Retirement	\$ 71,633.69	\$ 74,500.00	\$ 70,000.00
6125	Employee Insurance	\$ 64,246.10	\$ 83,000.00	\$ 79,700.00
6126	Unemployment Compensation	\$ 0.00	\$ 0.00	\$ 0.00
6127	Uniforms	\$ 4,512.91	\$ 5,700.00	\$ 5,700.00
6130	Liability Insurance	\$ 19,765.18	\$ 18,500.00	\$ 19,425.00
6135	Legal/Professional	\$ 5,192.75	\$ 7,000.00	\$ 5,000.00
6140	Auditing Fees	\$ 10,807.30	\$ 11,117.00	\$ 11,500.00
6141	Engineering/Lab Fees	\$ 12,580.09	\$ 7,500.00	\$ 7,500.00
6145	Supplies	\$ 61,427.80	\$ 60,000.00	\$ 60,000.00
6146	Chemicals	\$ 2,185.79	\$ 500.00	\$ 500.00
6150	Repairs - Building/Grounds	\$ 4,572.56	\$ 15,000.00	\$ 5,000.00
6155	Equipment Repairs/Maintenance	\$ 53,733.48	\$ 45,000.00	\$ 45,000.00
6160	Gas & Oil	\$ 50,741.68	\$ 50,000.00	\$ 55,000.00
6165	Utilities	\$ 9,349.50	\$ 12,000.00	\$ 12,000.00
6170	Dues & Subscriptions	\$ 10,021.30	\$ 10,000.00	\$ 10,000.00
6180	Transportation & Contingency	\$ 13,964.58	\$ 17,000.00	\$ 17,000.00
6185	Utility Billing	\$ 11,216.45	\$ 13,500.00	\$ 13,500.00
6190	Postage	\$ 12,515.83	\$ 13,650.00	\$ 13,650.00
6192	Certificate Compensation	\$ 3,725.00	\$ 5,500.00	\$ 4,800.00
6275	TRA - Raw Water	\$ 58,400.00	\$ 58,400.00	\$ 58,400.00
6276	TRA - Operation & Maintenance	\$ 1,042,138.34	\$ 1,091,863.00	\$ 1,192,996.00
6292	TRA - Debt Service	\$ 1,808,397.38	\$ 1,587,523.00	\$ 1,531,436.00
TOTAL OPERATING EXPENSES		\$ 3,822,914.40	\$ 3,685,253.00	\$ 3,724,107.00
6195	Capital Expenditures	\$ 1,635,998.23	\$ 535,000.00	\$ 650,000.00
6196	GO Refunding Bonds, Series 2007 I & S	\$ 31,947.96	\$ 32,256.00	\$ 31,808.00
6198	Certificates of Obligation, Series 2012 I & S	\$ 97,093.56	\$ 96,673.50	\$ 96,253.50
TOTAL DISBURSEMENTS		\$ 5,587,954.15	\$ 4,349,182.50	\$ 4,502,168.50
REVENUES:				
Certificates of Obligation, Series 2012		\$ 1,388,144.14	\$ 160,000.00	\$ 0.00
Water Sales		\$ 1,790,917.96	\$ 1,750,000.00	\$ 1,850,000.00
Water Sales - TDCJ Unit		\$ 835,866.00	\$ 875,000.00	\$ 925,000.00
Water Tap Fees/Recoveries		\$ 290,130.96	\$ 85,000.00	\$ 55,000.00
Sewer Fees		\$ 1,007,307.43	\$ 1,000,493.20	\$ 1,010,799.75
Electric Sales		\$ 275,587.66	\$ 478,689.30	\$ 661,368.75
TOTAL REVENUES		\$ 5,587,954.15	\$ 4,349,182.50	\$ 4,502,168.50

STATEMENT OF DISBURSEMENTS AND REVENUES

SEWER DEPARTMENT

ACCOUNTING CODE & ITEM		2013-2014 ACTUAL	2014-2015 ESTIMATE	2015-2016 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 267,927.38	\$ 270,000.00	\$ 265,000.00
6111	Salaries - Administration	\$ 31,510.27	\$ 33,000.00	\$ 35,000.00
6115	Social Security	\$ 23,075.73	\$ 23,500.00	\$ 23,000.00
6120	Retirement	\$ 43,167.38	\$ 42,500.00	\$ 40,100.00
6125	Employee Insurance	\$ 33,984.26	\$ 39,000.00	\$ 38,400.00
6126	Unemployment Compensation	\$ 440.00	\$ 1,000.00	\$ 0.00
6127	Uniforms	\$ 2,288.64	\$ 2,900.00	\$ 2,900.00
6130	Liability Insurance	\$ 6,937.64	\$ 8,350.00	\$ 8,775.00
6135	Legal/Professional	\$ 275.00	\$ 1,000.00	\$ 1,500.00
6141	Engineering/Lab Fees	\$ 20,729.29	\$ 15,000.00	\$ 10,000.00
6145	Supplies	\$ 36,110.25	\$ 35,000.00	\$ 40,000.00
6146	Chemicals	\$ 26,094.76	\$ 27,500.00	\$ 27,500.00
6150	Repairs - Building/Grounds	\$ 1,092.89	\$ 12,800.00	\$ 2,000.00
6155	Equipment Repairs/Maintenance	\$ 91,092.20	\$ 115,000.00	\$ 65,000.00
6160	Gas & Oil	\$ 8,307.19	\$ 9,500.00	\$ 10,450.00
6165	Utilities	\$ 28,108.18	\$ 25,000.00	\$ 30,000.00
6170	Dues & Subscriptions	\$ 9,208.50	\$ 9,300.00	\$ 9,500.00
6172	Sludge Disposal	\$ 50,516.34	\$ 51,000.00	\$ 53,000.00
6175	Toxicity Tests	\$ 0.00	\$ 3,500.00	\$ 3,500.00
6180	Transportation & Contingency	\$ 3,642.55	\$ 3,000.00	\$ 3,000.00
6192	Certificate Compensation	\$ 2,525.00	\$ 3,200.00	\$ 2,700.00
TOTAL OPERATING EXPENSES		\$ 687,033.45	\$ 731,050.00	\$ 671,325.00
6195	Capital Expenditures	\$ 119,645.13	\$ 750,000.00	\$ 350,000.00
6197	Certificates of Obligation, Series 2007 I & S	\$ 54,600.00	\$ 0.00	\$ 0.00
6198	Certificates of Obligation, Series 2012 I & S	\$ 6,935.28	\$ 6,905.25	\$ 6,875.25
TOTAL DISBURSEMENTS		\$ 868,213.86	\$ 1,487,955.25	\$ 1,028,200.25
REVENUES:				
Certificates of Obligation, Series 2012		\$ 0.00	\$ 591,448.45	\$ 0.00
Sewer Fees		\$ 185,150.70	\$ 174,506.80	\$ 264,200.25
Sewer Fees - TDCJ Unit		\$ 668,891.50	\$ 700,000.00	\$ 750,000.00
Sewer Tap Fees/Recoveries		\$ 14,171.66	\$ 22,000.00	\$ 14,000.00
TOTAL REVENUES		\$ 868,213.86	\$ 1,487,955.25	\$ 1,028,200.25

**UTILITY FUND
2014 - 2015
RECAP OF CAPITAL EXPENDITURES**

**ACCOUNTING
CODE**

DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM

09-6195

ELECTRIC - \$300,000.00

\$	114,500.00	for wire, transformers, meters, street and night lights and poles for the electric distribution system
\$	97,000.00	for new digger truck
\$	55,000.00	for right-of-way contract trimming
\$	4,500.00	for 3-phase air switch
\$	2,000.00	for office equipment and computer system improvements for utility billing staff
\$	27,000.00	for boom mower equipment rental

10-6195

WATER - \$535,000.00

\$	295,000.00	for pipe, meters, hydrants and equipment rental for water distribution system upgrades
\$	175,000.00	for painting of elevated water tank on Cemetery Hill (CO, 2012 funds)
\$	28,000.00	for extended cab pickup truck
\$	22,000.00	for safety lighting and communications equipment
\$	15,000.00	for inspection and cleaning of water storage tanks

11-6195

SEWER - \$750,000.00

\$	150,000.00	for sewer pipe and manholes for sewer system upgrades and rehabilitation projects
\$	600,000.00	for lift station upgrade on US Highway 59 South (CO, 2012 funds)

**UTILITY FUND
2015 - 2016
PROPOSED CAPITAL EXPENDITURES**

**ACCOUNTING
CODE**

DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM

09-6195

ELECTRIC - \$500,000.00

\$	225,000.00	for wire, transformers, meters, street and night lights and poles for the electric distribution system
\$	25,000.00	for line reconductoring
\$	200,000.00	for right-of-way contract trimming
\$	4,500.00	for 3-phase air switch
\$	2,000.00	for office equipment and computer system improvements for utility billing staff
\$	35,000.00	for pickup for electric crew
\$	8,500.00	for Christmas decoration extension on US 190 W and SH 146

10-6195

WATER - \$650,000.00

\$	300,000.00	for pipe, meters, hydrants and equipment rental for water distribution system upgrades
\$	325,000.00	for painting of elevated water tank on Jackson Street
\$	25,000.00	for safety lighting, communications equipment, and computer equipment

11-6195

SEWER - \$350,000.00

\$	250,000.00	for sewer pipe and manholes for sewer system upgrades and rehabilitation projects
\$	50,000.00	for trailer for the sewer jet machine
\$	50,000.00	for sludge box for wastewater treatment plant

DEBT SERVICE FUND

2015 - 2016 FISCAL YEAR

Overview of Debt Service Funds

Recap of Debt Service Funds

Certificates of Obligation, Series 2012

**General Obligation Refunding Bonds,
Series 2007**

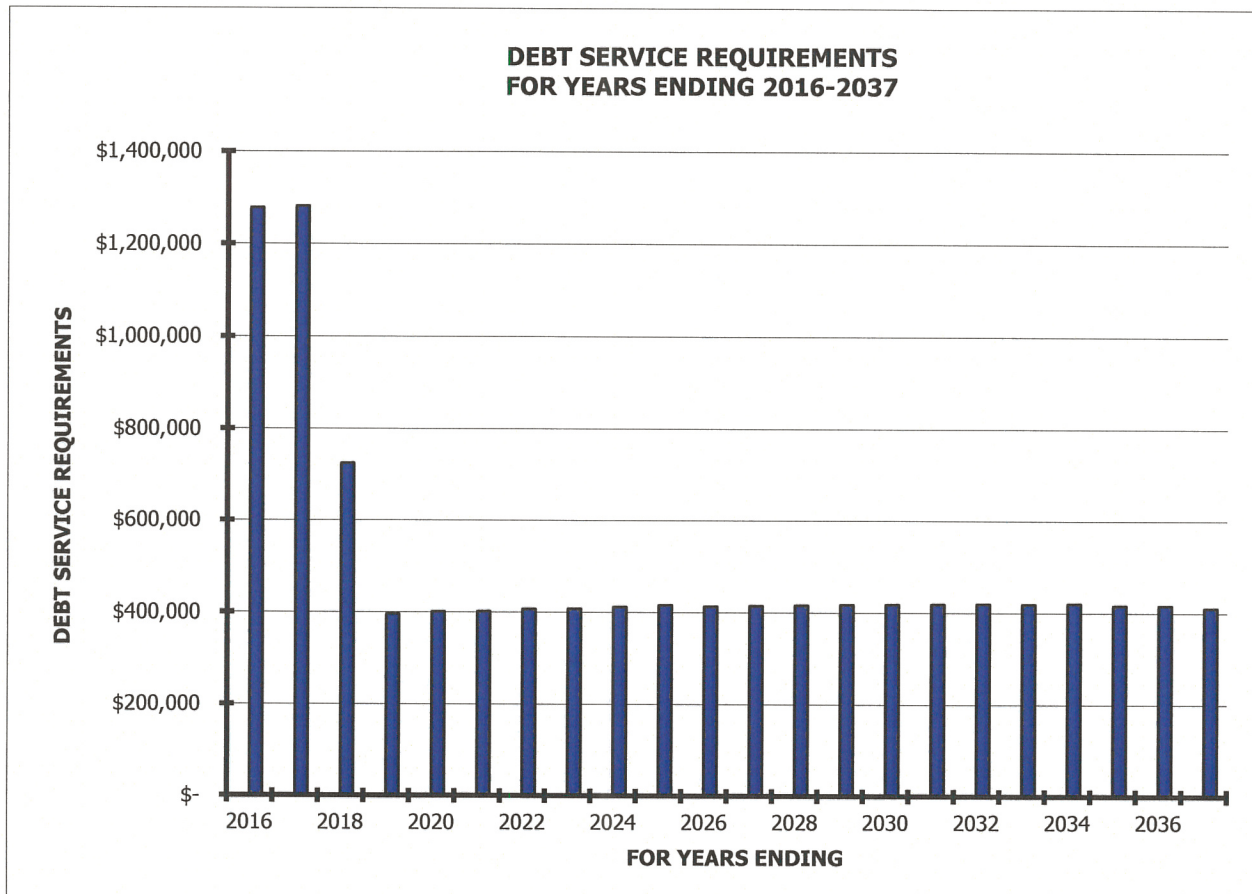
**General Obligation Refunding Bonds,
Series 2012**

DEBT SERVICE FUND OVERVIEW

FISCAL YEAR 2015-2016 PROPOSED BUDGET

The City of Livingston issues long-term debt to fund major capital projects which cannot be funded through annual operating or reserve and improvement funds. Examples of projects for which long-term debt has been issued in the past include the new library construction project, the new 1,000,000 gallon elevated water storage tank project, street improvement projects, water and sewer system improvement projects, as well as the Livingston Municipal Complex and Police Station and parks and recreational facilities at Pedigo Park.

The following graph shows the annual debt service requirements for the City's outstanding debt including the General Obligation Refunding Bonds, 2007, Certificates of Obligation, 2012 and General Obligation Refunding Bonds, 2012. As you will see, the City's annual debt service requirements (principal and interest payments) reduce significantly beginning in fiscal year ending 2018.



DEBT SERVICE FUNDS

R E C A P

	<u>9/30/15 PRINCIPAL OUTSTANDING</u>	<u>2015-2016 PRINCIPAL REQUIREMENTS</u>	<u>2015-2016 INTEREST REQUIREMENTS</u>	<u>2015-2016 PRINCIPAL OUTSTANDING</u>
CERTIFICATES OF OBLIGATION, SERIES 2012	\$ 5,850,000.00	\$ 50,000.00	\$ 179,175.00	\$ 5,800,000.00
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2007	\$ 860,000.00	\$ 420,000.00	\$ 34,400.00	\$ 440,000.00
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012	\$ 1,640,000.00	\$ 570,000.00	\$ 24,600.00	\$ 1,070,000.00
TOTALS	\$ 8,350,000.00	\$ 1,040,000.00	\$ 238,175.00	\$ 7,310,000.00

DEBT SERVICE FUNDS

CERTIFICATES OF OBLIGATION, SERIES 2007

<u>9/30/15 BALANCE OUTSTANDING</u>	<u>2015-2016 PRINCIPAL REQUIREMENTS</u>	<u>2015-2016 INTEREST REQUIREMENTS</u>	<u>2015-2016 TOTAL REQUIREMENTS</u>
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

ISSUANCE PURPOSE - NEW LIBRARY AND WATER AND SEWER SYSTEM IMPROVEMENTS.
(Final Payment - 2014)

*NOTE: Refunded \$845,000 of original issue in June, 2012.

	<u>2013-2014 ACTUAL</u>	<u>2014-2015 ESTIMATE</u>
<i>BALANCE</i>	\$ 7,280.04	\$ 7,280.04
<u>CASH RECEIPTS:</u>		
Contributions from General and Utility Funds	\$ 109,200.00	\$ 0.00
TOTAL CASH RECEIPTS	\$ 109,200.00	\$ 0.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 116,480.04	\$ 7,280.04
<u>CASH DISBURSEMENTS:</u>		
Bonds Redeemed	\$ 105,000.00	\$ 0.00
Interest Requirements	\$ 4,200.00	\$ 0.00
Transfer to Utility Fund	\$ 0.00	\$ 7,280.04
TOTAL CASH DISBURSEMENTS	\$ 109,200.00	\$ 7,280.04
<i>BALANCE</i>	\$ 7,280.04	\$ 0.00

DEBT SERVICE FUNDS

CERTIFICATES OF OBLIGATION, SERIES 2012

9/30/15 BALANCE <u>OUTSTANDING</u>	2015-2016 PRINCIPAL <u>REQUIREMENTS</u>	2015-2016 INTEREST <u>REQUIREMENTS</u>	2015-2016 TOTAL <u>REQUIREMENTS</u>
\$ 5,900,000.00	\$ 50,000.00	\$ 179,175.00	\$ 229,175.00

ISSUANCE PURPOSE - NEW LIBRARY, WATER TANK AND SEWER AND FIREFIGHTING EQUIPMENT AND PROJECTS. (Final Payment - 2037)

	2013-2014 <u>ACTUAL</u>	2014-2015 <u>ESTIMATE</u>	2015-2016 <u>PROPOSED</u>
BALANCE	\$ 5,615.51	\$ 5,706.42	\$ 5,796.66
<u>CASH RECEIPTS:</u>			
Contributions from General and Utility Funds	\$ 231,175.08	\$ 230,175.24	\$ 229,175.00
Earned Interest	\$ 90.83	\$ 90.00	\$ 90.00
TOTAL CASH RECEIPTS	\$ 231,265.91	\$ 230,265.24	\$ 229,265.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 236,881.42	\$ 235,971.66	\$ 235,061.66
<u>CASH DISBURSEMENTS:</u>			
Bonds Redeemed	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
Interest Requirements	\$ 181,175.00	\$ 180,175.00	\$ 179,175.00
TOTAL CASH DISBURSEMENTS	\$ 231,175.00	\$ 230,175.00	\$ 229,175.00
BALANCE	\$ 5,706.42	\$ 5,796.66	\$ 5,886.66

DEBT SERVICE FUNDS

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2007

9/30/15 BALANCE <u>OUTSTANDING</u>	2015-2016 PRINCIPAL <u>REQUIREMENTS</u>	2015-2016 INTEREST <u>REQUIREMENTS</u>	2015-2016 TOTAL <u>REQUIREMENTS</u>
\$ 860,000.00	\$ 420,000.00	\$ 34,400.00	\$ 454,400.00

ISSUANCE PURPOSE - REFUNDING CERTIFICATES OF OBLIGATION, SERIES 1997 - LIVINGSTON MUNICIPAL COMPLEX, TRADE DAYS, PEDIGO PARK PHASE II AND WATER LINE PROJECT.
(Final Payment - 2017)

	<u>2013-2014 ACTUAL</u>	<u>2014-2015 ESTIMATE</u>	<u>2015-2016 PROPOSED</u>
BALANCE	\$ 2,986.65	\$ 3,551.44	\$ 4,056.44
<u>CASH RECEIPTS:</u>			
Contributions from General and Utility Funds	\$ 456,399.96	\$ 460,800.00	\$ 454,400.00
Earned Interest	\$ 564.83	\$ 505.00	\$ 500.00
TOTAL CASH RECEIPTS	\$ 456,964.79	\$ 461,305.00	\$ 454,900.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 459,951.44	\$ 464,856.44	\$ 458,956.44
<u>CASH DISBURSEMENTS:</u>			
Bonds Redeemed	\$ 390,000.00	\$ 410,000.00	\$ 420,000.00
Interest Requirements	\$ 66,400.00	\$ 50,800.00	\$ 34,400.00
TOTAL CASH DISBURSEMENTS	\$ 456,400.00	\$ 460,800.00	\$ 454,400.00
BALANCE	\$ 3,551.44	\$ 4,056.44	\$ 4,556.44

DEBT SERVICE FUNDS

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012

9/30/15 BALANCE <u>OUTSTANDING</u>	2015-2016 PRINCIPAL <u>REQUIREMENTS</u>	2015-2016 INTEREST <u>REQUIREMENTS</u>	2015-2016 TOTAL <u>REQUIREMENTS</u>
\$ 1,640,000.00	\$ 570,000.00	\$ 24,600.00	\$ 594,600.00

ISSUANCE PURPOSE - REFUNDING CERTIFICATES OF OBLIGATION, SERIES 2002B AND A PORTION OF CERTIFICATES OF OBLIGATION, SERIES 2007 - STREET DRAINAGE IMPROVEMENTS AND NEW LIBRARY AND WATER AND SEWER SYSTEM IMPROVEMENTS.
(Final Payment - 2018)

	<u>2013-2014 ACTUAL</u>	<u>2014-2015 ESTIMATE</u>	<u>2015-2016 PROPOSED</u>
<i>BALANCE</i>	\$ 1,639.07	\$ 1,993.50	\$ 2,383.50
<u>CASH RECEIPTS:</u>			
Contributions from General and Utility Funds	\$ 484,674.96	\$ 593,000.00	\$ 594,600.00
Earned Interest	<u>\$ 354.47</u>	<u>\$ 390.00</u>	<u>\$ 375.00</u>
TOTAL CASH RECEIPTS	\$ 485,029.43	\$ 593,390.00	\$ 594,975.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 486,668.50	\$ 595,383.50	\$ 597,358.50
<u>CASH DISBURSEMENTS:</u>			
Bonds Redeemed	\$ 445,000.00	\$ 560,000.00	\$ 570,000.00
Interest Requirements	<u>\$ 39,675.00</u>	<u>\$ 33,000.00</u>	<u>\$ 24,600.00</u>
TOTAL CASH DISBURSEMENTS	\$ 484,675.00	\$ 593,000.00	\$ 594,600.00
<i>BALANCE</i>	\$ 1,993.50	\$ 2,383.50	\$ 2,758.50

RESERVE FUND

2015 - 2016 FISCAL YEAR

Street Improvement Fund

Water System Reserve & Maintenance Fund

Electric Improvement Fund

RESERVE FUNDS

STREET IMPROVEMENT FUND

	2013-2014 <u>ACTUAL</u>	2014-2015 <u>ESTIMATE</u>	2015-2016 <u>PROPOSED</u>
<i>BALANCE</i>	\$ 16,616.24	\$ 16,646.15	\$ 6,626.65
 <u>CASH RECEIPTS:</u>			
Earned Interest	<u>\$ 29.91</u>	<u>\$ 15.50</u>	<u>\$ 10.00</u>
TOTAL CASH RECEIPTS	\$ 29.91	\$ 15.50	\$ 10.00
<i>TOTAL CASH ON HAND & CASH RECEIPTS</i>	\$ 16,646.15	\$ 16,661.65	\$ 6,636.65
 <u>CASH DISBURSEMENTS:</u>			
	<u>\$ 0.00</u>	<u>\$ 10,035.00</u>	<u>\$ 0.00</u>
 <i>BALANCE</i>	\$ 16,646.15	\$ 6,626.65	\$ 6,636.65

RESERVE FUNDS

WATER SYSTEM RESERVE AND MAINTENANCE FUND

	2013-2014 <u>ACTUAL</u>	2014-2015 <u>ESTIMATE</u>	2015-2016 <u>PROPOSED</u>
<i>BALANCE</i>	\$ 61,300.85	\$ 61,490.98	\$ 61,645.98
<i><u>CASH RECEIPTS:</u></i>			
Earned Interest	<u>\$ 190.13</u>	<u>\$ 155.00</u>	<u>\$ 150.00</u>
TOTAL CASH RECEIPTS	\$ 190.13	\$ 155.00	\$ 150.00
<i>TOTAL CASH ON HAND & CASH RECEIPTS</i>	\$ 61,490.98	\$ 61,645.98	\$ 61,795.98
<i><u>CASH DISBURSEMENTS:</u></i>			
	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
<i>BALANCE</i>	\$ 61,490.98	\$ 61,645.98	\$ 61,795.98

RESERVE FUNDS

ELECTRIC IMPROVEMENT FUND

	2013-2014 <u>ACTUAL</u>	2014-2015 <u>ESTIMATE</u>	2015-2016 <u>PROPOSED</u>
BALANCE	\$ 1,503,576.13	\$ 1,503,576.13	\$ 1,503,576.13
 <u>CASH RECEIPTS:</u>	 <u>\$ 0.00</u>	 <u>\$ 0.00</u>	 <u>\$ 0.00</u>
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 1,503,576.13	\$ 1,503,576.13	\$ 1,503,576.13
 <u>CASH DISBURSEMENTS:</u>			
Transfer to Utility Fund	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
TOTAL CASH DISBURSEMENTS	\$ 0.00	\$ 0.00	\$ 0.00
 BALANCE	 \$ 1,503,576.13	 \$ 1,503,576.13	 \$ 1,503,576.13

(NOTE: Earned interest is deposited to Utility System Fund.)