

**CITY OF  
LIVINGSTON, TEXAS  
ANNUAL BUDGET**

**October 1, 2016  
through  
September 30, 2017**

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**CITY COUNCIL**

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

**CITY ADMINISTRATION**

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

**CITY OF LIVINGSTON, TEXAS**  
**2016 - 2017**  
**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

Telephone: (936) 327-4311 Fax: (936) 327-7608

[www.cityoflivingston-tx.com](http://www.cityoflivingston-tx.com)

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August 9, 2016

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

Dear Mayor and Councilmembers:

In Re: **ANNUAL BUDGET for Period**  
**October 1, 2016 through**  
**September 30, 2017**

I am pleased to submit the annual budget for the City of Livingston for the fiscal year October 1, 2016 through September 30, 2017, 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	\$ 13,829,818.44
Operating Income	\$ 25,879,961.00
Grant Funds	\$ 2,500.00
Transfer of Funds	\$ 5,978.40
 TOTAL REVENUES.....	\$ 39,718,257.84

## EXPENSES

Operating Expenses	\$ 20,486,115.00
Capital Outlays	\$ 2,931,000.00
Debt Service	\$ 1,281,825.00
 TOTAL EXPENSES.....	\$ 24,698,940.00
 YEAR END BALANCE.....	\$ 15,019,317.84

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Clarke Evans, Mayor

Marilyn Sutton, City Manager

Ellie Monteaux, City Secretary

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

The objective of the City of Livingston 2016-2017 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 2016-2017 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. Sales tax revenue, which accounts for 13.7% of the city's total annual operating revenue, has increased this past year and this is a trend we expect will continue. Utility fees for sanitation, electric, water and sewer services account for 82% 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 early 2016, impacted electric, water and sewer service revenues with lower sales revenue than originally anticipated.

Continuing growth in the two major revenue sources of sales tax and utility fees, which account for 95.7% 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.

2016 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 the O'Lucky's Exxon gas/convenience store with restaurant lease spaces, O'Reilly's Auto Parts store, Church Street Financial offices, Stripes Convenience Store and Café, the Milam Street Coffee House and Bakery, Pit Row Pit Stop Café, Nelson's Concrete Batch Plant, a new state-of-the-art emergency room facility at the existing CHI hospital to include a total of 37 ED stations, 3 trauma rooms, 3 fast-track rooms and 6 results-waiting stations, and Livingston Fresenius Medical Care dialysis center. Additionally, site work and utility and street infrastructure work is underway on Livingston Town Center, a 10 acre tract that is being developed for retail businesses on US 190 West in Livingston.

There are various projects and issues which will continue to affect the future economic outlook of the Livingston area in a very positive manner including:

- the expansion of the existing water treatment plant located on FM 350 South which treats and delivers the City's supply of water 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 Angelina College satellite campus in Livingston which had a fall, 2015 enrollment of 318 students which will improve education, job training and employment skills for our residents
- the recent Congressional designation of the U.S. Highway 190 east/west corridor through Livingston as a future interstate highway (I-14) which will affect the growth and development of the community
- the recent approval by the federal government of gambling at the Alabama-Coushatta Indian reservation which is located 17 miles east of Livingston on U.S. Highway 190 which will have a positive effect on tourism and employment in the area
- the construction of the \$235,000,000 Roy O. Martin project, a new state-of-the-art oriented strand board (OSB) facility, which will provide more than 1,000 construction jobs over a 20-month period and 165 permanent jobs when it opens in the fall of 2017
- the construction of the R.C. "Joe" Thomas hydroelectric generating facility on the Lake Livingston dam which is currently providing numerous construction jobs and will have a generating capacity of 24 MW and will operate on a "run of the river" basis when complete in 2018

As always, our main responsibility is to manage public funds wisely while planning for long-term growth in our community. In 2016, the City Council and administrative staff began the process of developing a new 5-year strategic plan. This process involves 3 groups: our residents, supervisory personnel and the Livingston City Council.

Mayor and Councilmembers  
August 9, 2016  
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First, we sent a Community Survey to about 2200 residents to determine their satisfaction in the delivery of city services and to determine the areas of most concern to our residents. The survey results have been tabulated and will be reported to the City Council in August, 2016.

Next, a planning session with supervisory personnel was conducted to review and rank priorities in personnel, facilities, equipment, projects and service categories.

Finally, the third part of the strategic planning process was a City Council workshop in July to address future infrastructure needs, assess facilities, programming and service delivery needs and determine long-range goals to address the issues that challenge the community today and, more importantly, those that will present challenges tomorrow.

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.

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 4<sup>th</sup> 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

Mayor and Councilmembers  
August 9, 2016  
Page 5

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

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**

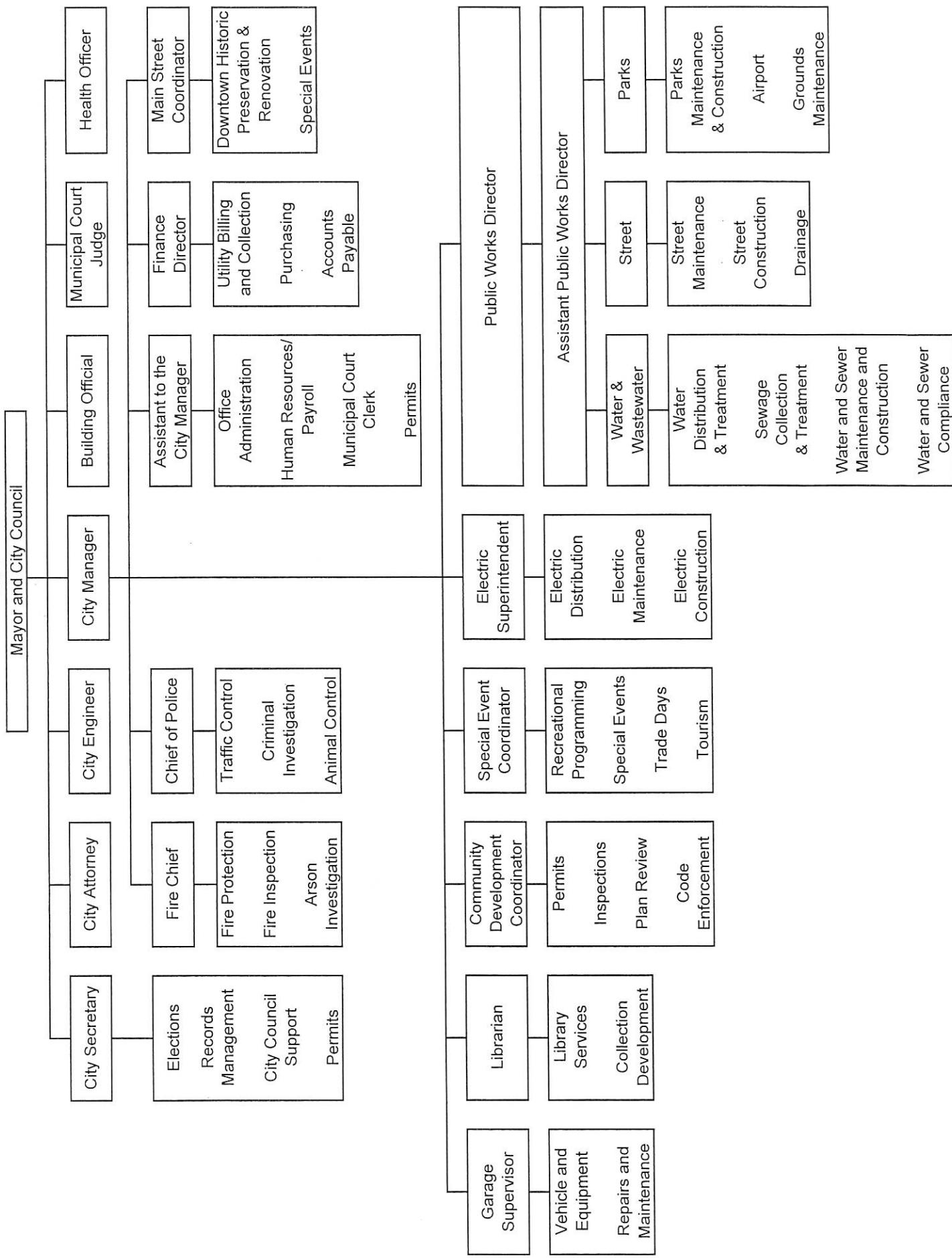


Marilyn Sutton, City Manager

## **ORGANIZATIONAL CHART**

CITY OF LIVINGSTON, TEXAS  
ORGANIZATIONAL CHART

2016



## **PROPOSED DEPARTMENTAL STAFFING LEVELS**

**CITY OF LIVINGSTON  
PROPOSED DEPARTMENTAL STAFFING LEVELS  
2016 – 2017 BUDGET  
AUGUST, 2016**

<b>ADMINISTRATION:</b>	
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
<b>UTILITY BILLING:</b>	
4 Full-Time Positions	Utility Billing Supervisor
	Utility Billing Clerks (3)
<b>FIRE:</b>	
2-1/2 Full-Time Positions	Fire Marshal/Code Enforcement
	Station Attendant
	Assistant Mechanic (1/2)
<b>POLICE:</b>	
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
1 Part-Time Position	Reserve Officer
<b>LIBRARY:</b>	
5 Full-Time Positions	Library Director
	Library Clerks (4)
1 Part-Time Position	Library Aide
<b>GARAGE:</b>	
1-1/2 Full-Time Positions	Garage Supervisor/Mechanic
	Assistant Mechanic (1/2)

**CITY OF LIVINGSTON  
PROPOSED DEPARTMENT STAFFING LEVELS  
2016 - 2017 BUDGET  
AUGUST, 2016**

<b>STREET:</b>	
6 Full-Time Positions	Street Sweeper Operator
	Equipment Specialists (2)
	Maintenance Workers (3)
<b>ELECTRIC:</b>	
7 Full-Time Positions	Electric Superintendent
	Foreman
	Lineworkers (5)
<b>PARKS &amp; RECREATION</b>	
<b>TRADE DAYS:</b>	
10 Full-Time Positions	Special Events Coordinator
	Special Events Administrative Assistant/Pool Manager
	Office Assistant
	Grounds Maintenance Foreman
	Groundsworker II (4)
	Groundsworker I (2)
<b>WATER:</b>	
9 Full-Time Positions	Public Works Director
	Assistant Public Works Director
	Equipment Specialist
	Maintenance Workers (2)
	Utility Customer Service Representatives (3)
	Compliance Coordinator
<b>WASTEWATER:</b>	
4 Full-Time Positions	Chief Plant Operator
	Plant Operator/Utility Customer Service Representative
	Plant Operator
	Maintenance Worker
1 Part-Time Position	Maintenance Worker
1 Part-Time Position	Plant Operator
<b>TOTAL POSITIONS:</b>	83 Full-Time
	6 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 2016 - 2017 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 2016 - 2017 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 10/1/16 is \$7,310,000. 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 13<sup>th</sup>, at 5:00 P.M. to consider and adopt the budget for the fiscal year 2016 - 2017. The vote to approve and adopt the 2016 - 2017 fiscal year budget was as follows:

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

NOES:      None

**BUDGET SUMMARY**  
**2016 - 2017 FISCAL YEAR**

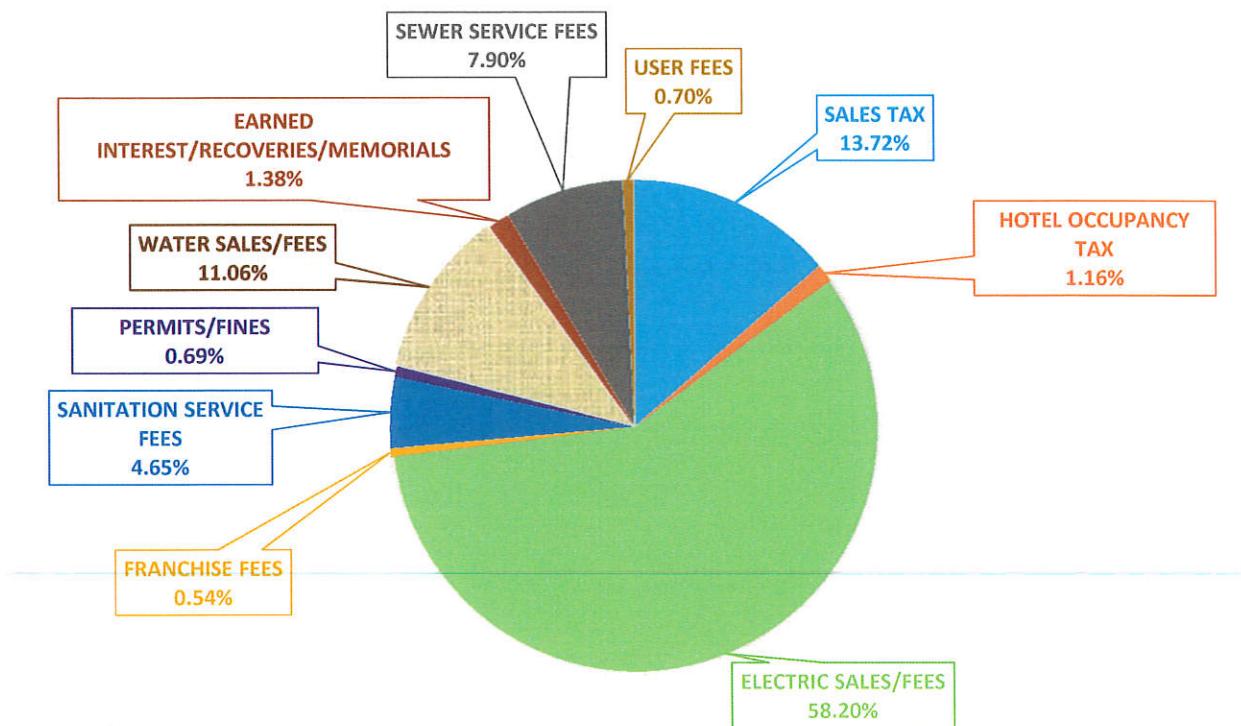
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**GENERAL AND UTILITY SYSTEMS**  
**OPERATING FUNDS**

**SUMMARY OF GENERAL AND UTILITY OPERATING FUNDS**  
**ANNUAL BUDGET**  
**2016 - 2017**

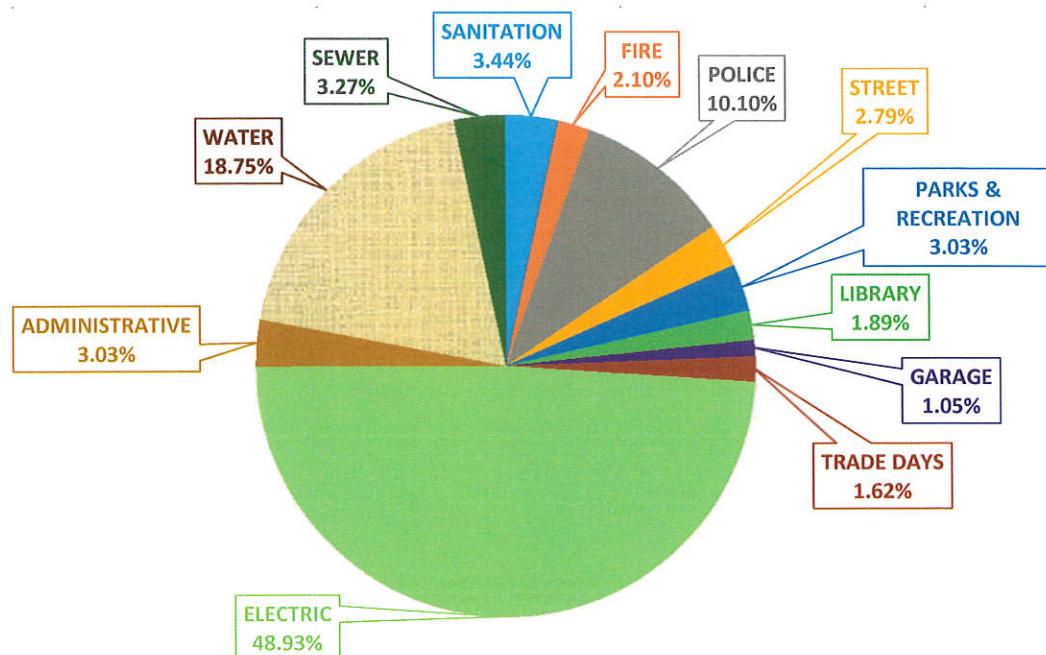
	<u>10/1/14-9/30/15</u> <u>ACTUAL</u>	<u>10/1/15-9/30/16</u> <u>ESTIMATE</u>	<u>10/1/16-9/30/17</u> <u>PROPOSED</u>
<b>BEGINNING BALANCE</b> .....	\$ 7,367,889.14	\$ 9,008,089.64	\$ 13,829,818.44
<b><u>INCOME:</u></b>			
Administration Department	\$ 4,167,219.07	\$ 4,056,500.00	\$ 4,072,000.00
Sanitation Department	\$ 1,041,025.36	\$ 1,101,000.00	\$ 1,210,500.00
Fire Department	\$ 75,342.64	\$ 53,761.00	\$ 51,261.00
Police Department	\$ 299,424.89	\$ 298,900.00	\$ 298,900.00
Street Department	\$ 4,155.23	\$ 2,500.00	\$ 2,500.00
Parks and Recreation Department	\$ 108,772.72	\$ 120,575.00	\$ 120,000.00
Library Department	\$ 41,922.27	\$ 33,850.00	\$ 27,300.00
Trade Days Department	\$ 66,927.75	\$ 68,000.00	\$ 68,000.00
Electric Department	\$ 15,003,762.18	\$ 17,740,200.00	\$ 15,061,500.00
Water Department	\$ 2,707,222.05	\$ 2,860,000.00	\$ 2,910,000.00
Sewer Department	<u>\$ 1,892,459.27</u>	<u>\$ 2,033,500.00</u>	<u>\$ 2,058,000.00</u>
<b>TOTAL OPERATING INCOME</b>	\$ 25,408,233.43	\$ 28,368,786.00	\$ 25,879,961.00
Grant Funds	\$ 222,100.02	\$ 121,399.98	\$ 2,500.00
Transfers from Reserve & Improvement Funds and Debt Service Funds	<u>\$ 10,035.00</u>	<u>\$ 0.00</u>	<u>\$ 5,978.40</u>
<b>TOTAL INCOME, TRANSFERS AND CASH</b>	<b>\$ 33,008,257.59</b>	<b>\$ 37,498,275.62</b>	<b>\$ 39,718,257.84</b>
<b><u>DISBURSEMENTS:</u></b>			
Administration Department	\$ 590,105.60	\$ 623,000.00	\$ 620,855.00
Sanitation Department	\$ 701,256.40	\$ 697,000.00	\$ 705,000.00
Fire Department	\$ 396,935.11	\$ 399,925.00	\$ 429,385.00
Police Department	\$ 1,882,423.42	\$ 1,919,500.00	\$ 2,069,600.00
Street Department	\$ 536,666.56	\$ 551,775.00	\$ 571,610.00
Parks and Recreation Department	\$ 645,305.99	\$ 563,950.00	\$ 620,705.00
Library Department	\$ 350,495.32	\$ 374,100.00	\$ 388,340.00
Garage Department	\$ 201,150.76	\$ 206,575.00	\$ 214,990.00
Trade Days Department	\$ 288,553.92	\$ 305,975.00	\$ 331,625.00
Electric Department	\$ 9,828,086.96	\$ 9,766,700.00	\$ 10,023,475.00
Water Department	\$ 3,630,435.40	\$ 3,710,682.00	\$ 3,841,175.00
Sewer Department	<u>\$ 717,097.09</u>	<u>\$ 681,100.00</u>	<u>\$ 669,355.00</u>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 19,768,512.53</b>	<b>\$ 19,800,282.00</b>	<b>\$ 20,486,115.00</b>
Capital Outlays - All Departments	\$ 2,947,680.14	\$ 2,590,000.00	\$ 2,931,000.00
Transfers to Debt Service Funds	<u>\$ 1,283,975.28</u>	<u>\$ 1,278,175.18</u>	<u>\$ 1,281,825.00</u>
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 24,000,167.95</b>	<b>\$ 23,668,457.18</b>	<b>\$ 24,698,940.00</b>
<b>YEAR END BALANCE</b> .....	\$ 9,008,089.64	\$ 13,829,818.44	\$ 15,019,317.84

**2016-2017 OPERATING INCOME  
TOTAL GENERAL & UTILITY FUNDS  
(WHERE THE MONEY COMES FROM)**



**2016-2017 OPERATING EXPENSES  
TOTAL GENERAL & UTILITY FUNDS\***  
(WHERE THE MONEY GOES)

\*Excludes Capital Expenses and Debt Service Expenses



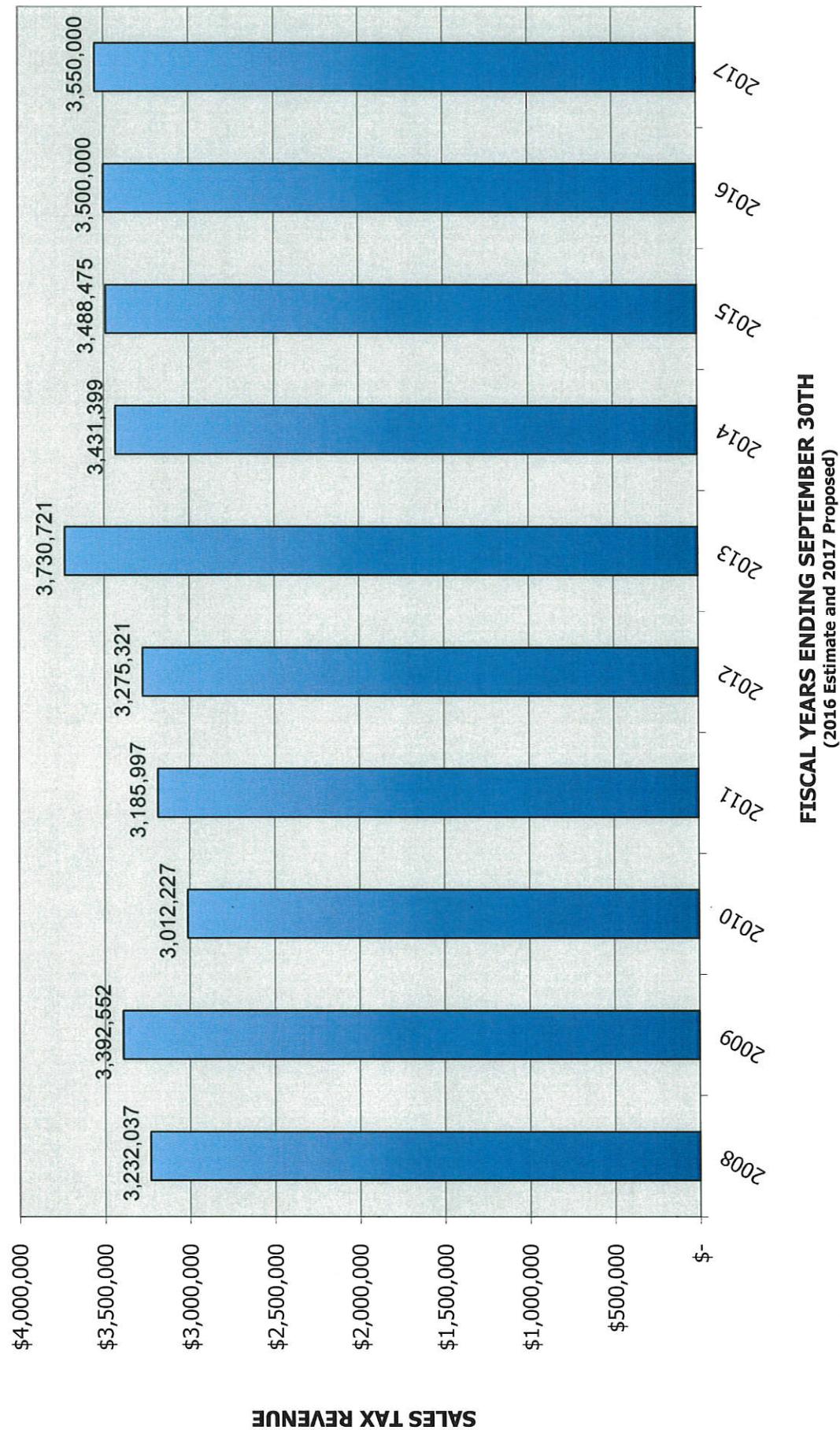
**PROPOSED 2016-2017  
GENERAL AND UTILITY FUNDS  
TOTAL EXPENSES BY CATEGORY**

<b>CATEGORY</b>	<b>AMOUNT OF EXPENSE</b>
Salaries	\$ 4,282,000
Social Security	\$ 328,400
Retirement	\$ 682,075
Employee Group Health Insurance	\$ 714,385
Uniforms	\$ 32,350
Liability/Property/Auto/Workers' Compensation Insurance	\$ 207,355
Hotel Occupancy Tax Distributions to Organizations	\$ 65,000
Auditing - Outside Contract Services	\$ 37,500
Supplies	\$ 313,500
Buildings and Grounds - Repairs and Maintenance	\$ 137,000
Equipment - Repairs and Maintenance	\$ 338,200
Gas and Oil	\$ 156,475
Utilities	\$ 123,900
Dues and Subscriptions	\$ 46,950
Building Demolitions	\$ 10,000
Office Lease	\$ 7,200
Transportation and Contingency	\$ 110,675
Event Programming	\$ 20,000
Postage	\$ 44,000
Contract Sanitation Collection/Disposal Services	\$ 640,000
Recruitment	\$ 1,500
LVFD Maintenance Contribution	\$ 22,850
LVFD Fire Calls/Drills	\$ 40,000
Legal/Professional Services	\$ 43,000
Training	\$ 4,000
Certificate Compensation	\$ 28,100
Garbage Bags for Customers	\$ 65,000

**PROPOSED 2016 - 2017  
GENERAL AND UTILITY FUNDS  
TOTAL EXPENSES BY CATEGORY**

<b>CATEGORY</b>	<b>AMOUNT OF EXPENSE</b>
Transit System Pro Rata Contribution	\$ 4,200
Chemicals	\$ 42,000
Advertising/Promotions	\$ 75,000
Contract Security	\$ 2,100
Engineering/Lab Fees	\$ 23,500
Electric Power Purchase	\$ 8,875,000
Utility Billing Contract Services	\$ 25,000
Trinity River Authority - Raw Water	\$ 58,400
Trinity River Authority - Operations and Maintenance	\$ 1,250,000
Trinity River Authority - Debt Service Costs	\$ 1,576,000
Sludge Disposal Fees	\$ 50,000
Toxicity Testing	\$ 3,500
 <b>TOTAL OPERATING EXPENSES \$ 20,486,115</b>	
Debt Service	\$ 1,281,825
Capital Expenditures	\$ 2,931,000
 <b>TOTAL EXPENSES \$ 24,698,940</b>	

**MUNICIPAL SALES TAX REVENUE**  
**FISCAL YEARS ENDING 2008 - 2017**



## **GENERAL FUND**

**2016 - 2017 FISCAL YEAR**

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**Overview of General Fund**

**Statement of Cash Receipts**

**Statements of Disbursements and Revenues**

**Recap of Capital Expenditures, 2015-2016**

**Proposed Capital Expenditures, 2016-2017**

## **GENERAL FUND OVERVIEW** **FISCAL YEAR 2016 - 2017 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 2016-2017 are estimated to be \$5,852,961.00. This is \$3,524.98 less than the cash receipts of \$5,856,485.98 from the previous fiscal year, due to the fact that fewer grant funds were received. However, to offset this decrease, we anticipate an increase in sales tax revenue. Additionally, a 10% increase in sanitation service fees has been included in the 2016 - 2017 fiscal year budget.

**Expenditures - Operating Account:** Total operating expenses for fiscal year 2016-2017 are estimated to be \$5,952,110.00, an increase of \$310,310.00, or 5.5%, over the previous fiscal year operating expenses of \$5,641,800.00. This increase is due to a 1.5% 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 4% increase in employee health insurance costs, increased costs of facility maintenance and upgrades and additional personnel for the police and parks and recreation departments in fiscal year 2016-2017.

**Expenditures - Capital Outlays:** Total capital expenditures in the General Fund for the 2016-2017 fiscal year are \$1,236,000.00. Other than normal recurring expenditures for major supplies in the various departments, such as limestone, asphalt, seal coat work, equipment rental, office and computer equipment, communications equipment, firefighting and hazardous materials equipment, library books and grounds maintenance equipment, we have included \$20,000.00 for records management software, \$50,000.00 annual payment on a new ladder truck for the LVFD, \$75,000.00 for a 6-yard dump truck for the Street Department, \$87,000.00 for two police patrol vehicles, \$35,000.00 for a van for Parks and Recreation and Trade Days, \$40,000.00 for a crew cab pickup for the Parks and Recreation Department, \$75,000.00 for a new Parks and Recreation/Trade Days office and \$14,500.00 for a crane with

electric hoist for the garage maintenance facility. An itemized listing of the proposed capital expenditures for the 2016 - 2017 fiscal year is included in the budget document.

**Expenditures - Debt Service:** Expenditures from the General Fund for debt service for 2016-2017 for General Obligation Refunding Bonds, Series 2007 will be \$425,568.00, for Certificates of Obligation, Series 2012 will be \$125,496.25, and for General Obligation Refunding Bonds, Series 2012 will be \$596,050.00 for a total of \$1,147,114.25, a decrease of \$349.92 from fiscal year 2015-2016.

**GENERAL FUND**  
**CASH RECEIPTS**

		10/1/14-9/30/15 <u>ACTUAL</u>	10/1/15-9/30/16 <u>ESTIMATE</u>	10/1/16-9/30/17 <u>PROPOSED</u>
<b>ADMINISTRATION DEPARTMENT:</b>				
4300	Sales Tax	\$ 3,488,474.58	\$ 3,500,000.00	\$ 3,550,000.00
4301	Hotel Occupancy Tax	\$ 297,151.86	\$ 300,000.00	\$ 300,000.00
4310	Gross Receipts & Franchise Fees	\$ 142,040.12	\$ 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	\$ 22,713.52	\$ 23,000.00	\$ 20,000.00
4380	Permits - Building	\$ 38,883.02	\$ 50,000.00	\$ 20,000.00
4410	Recoveries	\$ 147,967.26	\$ 10,000.00	\$ 10,000.00
4440	Earned Interest	\$ 3,388.48	\$ 2,500.00	\$ 2,000.00
4450	Miscellaneous	<u>\$ 26,600.23</u>	<u>\$ 31,000.00</u>	<u>\$ 30,000.00</u>
<b>TOTAL ADMINISTRATION DEPARTMENT .....</b>		<b>\$ 4,167,219.07</b>	<b>\$ 4,056,500.00</b>	<b>\$ 4,072,000.00</b>
<b>SANITATION DEPARTMENT:</b>				
4410	Recoveries	\$ 5,715.00	\$ 6,000.00	\$ 6,000.00
4430	Sanitation Service Fees	<u>\$ 1,035,310.36</u>	<u>\$ 1,095,000.00</u>	<u>\$ 1,204,500.00</u>
<b>TOTAL SANITATION DEPARTMENT .....</b>		<b>\$ 1,041,025.36</b>	<b>\$ 1,101,000.00</b>	<b>\$ 1,210,500.00</b>
<b>FIRE DEPARTMENT:</b>				
4410	Recoveries	\$ 35,957.14	\$ 12,500.00	\$ 10,000.00
4415	County Contributions	<u>\$ 39,385.50</u>	<u>\$ 41,261.00</u>	<u>\$ 41,261.00</u>
<b>TOTAL FIRE DEPARTMENT .....</b>		<b>\$ 75,342.64</b>	<b>\$ 53,761.00</b>	<b>\$ 51,261.00</b>
<b>POLICE DEPARTMENT:</b>				
4410	Recoveries	\$ 170,024.68	\$ 165,000.00	\$ 165,000.00
4360	Municipal Court Fines & Fees	\$ 122,517.21	\$ 125,000.00	\$ 125,000.00
4370	Permits - Tow Trucks/Alarms	\$ 4,525.00	\$ 6,500.00	\$ 6,500.00
4450	Accident Reports	\$ 2,358.00	\$ 2,400.00	\$ 2,400.00
4455	Humane Fees	\$ 0.00	\$ 0.00	\$ 0.00
4470	Grant Funds - US Dept. of Justice/LEAP/SHSP	<u>\$ 0.00</u>	<u>\$ 63,500.00</u>	<u>\$ 0.00</u>
<b>TOTAL POLICE DEPARTMENT .....</b>		<b>\$ 299,424.89</b>	<b>\$ 362,400.00</b>	<b>\$ 298,900.00</b>

**GENERAL FUND  
CASH RECEIPTS**

		10/1/14-9/30/15 <u>ACTUAL</u>	10/1/15-9/30/16 <u>ESTIMATE</u>	10/1/16-9/30/17 <u>PROPOSED</u>
<b>STREET DEPARTMENT:</b>				
4390	Paving Assessments	\$ 374.68	\$ 1,500.00	\$ 1,500.00
4410	Recoveries	\$ 3,780.55	\$ 1,000.00	\$ 1,000.00
4470	Grant Funds - CDBG - Street Project	\$ 219,600.02	\$ 55,399.98	\$ 0.00
	<b>TOTAL STREET DEPARTMENT.....</b>	<b>\$ 223,755.25</b>	<b>\$ 57,899.98</b>	<b>\$ 2,500.00</b>
<b>PARKS AND RECREATION DEPARTMENT:</b>				
4405	Airport Lease Fees	\$ 5,050.00	\$ 5,375.00	\$ 5,500.00
4406	Airport Parking Fees	\$ 600.00	\$ 1,500.00	\$ 1,000.00
4407	Airport Gasoline Fees	\$ 35,755.17	\$ 35,000.00	\$ 35,000.00
4410	Recoveries	\$ 15,000.00	\$ 25,000.00	\$ 25,000.00
4413	Concession Fees	\$ 11,992.20	\$ 12,000.00	\$ 12,000.00
4445	Facility Use Fees - Pavilions	\$ 3,860.00	\$ 5,200.00	\$ 5,000.00
4446	Swimming Fees	\$ 36,515.35	\$ 36,500.00	\$ 36,500.00
4470	Grant Funds	\$ 0.00	\$ 0.00	\$ 0.00
	<b>TOTAL PARKS AND RECREATION DEPARTMENT .....</b>	<b>\$ 108,772.72</b>	<b>\$ 120,575.00</b>	<b>\$ 120,000.00</b>
<b>LIBRARY DEPARTMENT:</b>				
4410	Recoveries	\$ 16,015.32	\$ 5,000.00	\$ 5,000.00
4411	Computer Fees	\$ 4,217.55	\$ 4,500.00	\$ 4,500.00
4420	Fines & Fees	\$ 5,708.04	\$ 5,850.00	\$ 5,800.00
4445	Nonresident User Fees	\$ 6,925.00	\$ 7,000.00	\$ 7,000.00
4460	Memorials	\$ 9,056.36	\$ 9,000.00	\$ 5,000.00
4465	Memorial Capital Contribution (Library Museum Board)	\$ 0.00	\$ 2,500.00	\$ 0.00
4470	Grant Funds	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
	<b>TOTAL LIBRARY DEPARTMENT .....</b>	<b>\$ 44,422.27</b>	<b>\$ 36,350.00</b>	<b>\$ 29,800.00</b>
<b>TRADE DAYS DEPARTMENT:</b>				
4401	Trade Days Fees	\$ 66,927.75	\$ 68,000.00	\$ 68,000.00
	<b>TOTAL TRADE DAYS DEPARTMENT .....</b>	<b>\$ 66,927.75</b>	<b>\$ 68,000.00</b>	<b>\$ 68,000.00</b>
	<b>TOTAL CASH RECEIPTS .....</b>	<b>\$ 6,026,889.95</b>	<b>\$ 5,856,485.98</b>	<b>\$ 5,852,961.00</b>

**STATEMENT OF DISBURSEMENTS AND REVENUES**  
**ADMINISTRATION DEPARTMENT**

ACCOUNTING CODE & ITEM		2014-2015 ACTUAL	2015-2016 ESTIMATE	2016-2017 PROPOSED
<b>DISBURSEMENTS:</b>				
6110	Salaries	\$ 185,433.46	\$ 193,000.00	\$ 196,500.00
6115	Social Security	\$ 14,579.48	\$ 14,800.00	\$ 15,500.00
6120	Retirement	\$ 85,138.46	\$ 85,500.00	\$ 89,675.00
6125	Employee Insurance	\$ 73,085.57	\$ 72,000.00	\$ 74,750.00
6127	Uniforms	\$ 352.95	\$ 500.00	\$ 500.00
6130	Liability Insurance	\$ 8,894.01	\$ 10,300.00	\$ 11,330.00
6135	Legal/Professional	\$ 8,986.10	\$ 35,000.00	\$ 15,000.00
6136	Hotel Tax Contributions	\$ 62,410.18	\$ 65,000.00	\$ 65,000.00
6140	Auditing Fees	\$ 11,116.66	\$ 13,500.00	\$ 12,500.00
6145	Supplies	\$ 21,484.62	\$ 25,000.00	\$ 25,000.00
6150	Repairs - Building/Grounds	\$ 17,586.73	\$ 10,000.00	\$ 10,000.00
6155	Equipment Repairs/Maintenance	\$ 9,672.40	\$ 10,000.00	\$ 10,000.00
6160	Gas & Oil	\$ 2,201.41	\$ 2,000.00	\$ 2,200.00
6165	Utilities	\$ 13,044.88	\$ 13,500.00	\$ 14,000.00
6170	Dues & Subscriptions	\$ 11,103.70	\$ 12,000.00	\$ 12,000.00
6175	Building Demolitions	\$ 0.00	\$ 7,000.00	\$ 10,000.00
6176	Office Lease	\$ 7,200.00	\$ 7,200.00	\$ 7,200.00
6180	Transportation & Contingency	\$ 26,772.88	\$ 30,000.00	\$ 30,000.00
6181	Programming	\$ 26,348.77	\$ 12,000.00	\$ 15,000.00
6190	Postage	\$ 4,693.34	\$ 4,700.00	\$ 4,700.00
<b>TOTAL OPERATING EXPENSES</b>		\$ 590,105.60	\$ 623,000.00	\$ 620,855.00
6195	Capital Expenditures	\$ 3,682.82	\$ 10,000.00	\$ 30,000.00
6196	General Obligation Refunding Bonds, Series 2007 I & S	\$ 147,456.00	\$ 145,408.00	\$ 146,432.00
<b>TOTAL DISBURSEMENTS</b>		\$ 741,244.42	\$ 778,408.00	\$ 797,287.00
<b>REVENUES:</b>				
Hotel Occupancy Tax		\$ 62,410.18	\$ 65,000.00	\$ 65,000.00
Gross Receipts/Franchise Fees		\$ 142,040.12	\$ 140,000.00	\$ 140,000.00
Permits, Recoveries, Interest, Miscellaneous		\$ 239,552.51	\$ 116,500.00	\$ 82,000.00
Sales Tax		\$ 297,241.61	\$ 456,908.00	\$ 510,287.00
<b>TOTAL REVENUES</b>		\$ 741,244.42	\$ 778,408.00	\$ 797,287.00

*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	2014-2015 ACTUAL	2015-2016 ESTIMATE	2016-2017 PROPOSED
<b><i>DISBURSEMENTS:</i></b>			
6145 Supplies	\$ 63,360.08	\$ 62,000.00	\$ 65,000.00
6171 Contract Disposal Service	\$ 637,896.32	\$ 635,000.00	\$ 640,000.00
<b><i>TOTAL OPERATING EXPENSES</i></b>	<b>\$ 701,256.40</b>	<b>\$ 697,000.00</b>	<b>\$ 705,000.00</b>
<b><i>REVENUES:</i></b>			
Sanitation Service Fees	\$ 695,541.40	\$ 691,000.00	\$ 699,000.00
Recoveries	\$ 5,715.00	\$ 6,000.00	\$ 6,000.00
<b><i>TOTAL REVENUES</i></b>	<b>\$ 701,256.40</b>	<b>\$ 697,000.00</b>	<b>\$ 705,000.00</b>

**STATEMENT OF DISBURSEMENTS AND REVENUES**  
**FIRE DEPARTMENT**

ACCOUNTING CODE & ITEM	2014-2015 ACTUAL	2015-2016 ESTIMATE	2016-2017 PROPOSED
<b><i>DISBURSEMENTS:</i></b>			
6110 Salaries	\$ 140,847.15	\$ 150,000.00	\$ 160,000.00
6111 Salaries - Administration	\$ 32,590.50	\$ 35,000.00	\$ 36,000.00
6115 Social Security	\$ 10,316.35	\$ 10,700.00	\$ 11,800.00
6120 Retirement	\$ 17,186.56	\$ 17,200.00	\$ 22,650.00
6125 Employee Insurance	\$ 18,754.39	\$ 18,575.00	\$ 19,200.00
6127 Uniforms	\$ 1,421.08	\$ 1,500.00	\$ 1,500.00
6130 Liability Insurance	\$ 25,691.56	\$ 27,950.00	\$ 30,750.00
6131 Recruitment	\$ 0.00	\$ 0.00	\$ 1,500.00
6145 Supplies	\$ 40,407.06	\$ 35,000.00	\$ 37,000.00
6150 Repairs - Building/Grounds	\$ 710.00	\$ 1,500.00	\$ 1,500.00
6155 Equipment Repairs/Maintenance	\$ 53,815.68	\$ 45,000.00	\$ 48,000.00
6160 Gas & Oil	\$ 8,232.91	\$ 6,350.00	\$ 6,985.00
6165 Utilities	\$ 10,663.37	\$ 12,500.00	\$ 12,500.00
6170 Dues & Subscriptions	\$ 2,627.27	\$ 3,000.00	\$ 3,000.00
6180 Transportation & Contingency	\$ 10,096.71	\$ 11,000.00	\$ 12,000.00
6187 Maintenance Contribution	\$ 22,084.72	\$ 22,500.00	\$ 22,850.00
6190 Postage	\$ 1,489.80	\$ 2,150.00	\$ 2,150.00
<b>TOTAL OPERATING EXPENSES</b>	\$ 396,935.11	\$ 399,925.00	\$ 429,385.00
6195 Capital Expenditures	\$ 36,190.73	\$ 30,000.00	\$ 100,000.00
6198 Certificates of Obligation, Series 2012 I & S	\$ 11,508.84	\$ 11,458.80	\$ 11,408.75
<b>TOTAL DISBURSEMENTS</b>	\$ 444,634.68	\$ 441,383.80	\$ 540,793.75
<b><i>REVENUES:</i></b>			
Sales Tax	\$ 369,292.04	\$ 387,622.80	\$ 489,532.75
County Contributions	\$ 39,385.50	\$ 41,261.00	\$ 41,261.00
Recoveries	\$ 35,957.14	\$ 12,500.00	\$ 10,000.00
<b>TOTAL REVENUES</b>	\$ 444,634.68	\$ 441,383.80	\$ 540,793.75

**STATEMENT OF DISBURSEMENTS AND REVENUES**  
**POLICE DEPARTMENT**

ACCOUNTING CODE & ITEM	2014-2015 ACTUAL	2015-2016 ESTIMATE	2016-2017 PROPOSED
<b><i>DISBURSEMENTS:</i></b>			
6110 Salaries	\$ 1,100,689.45	\$ 1,160,000.00	\$ 1,240,000.00
6111 Salaries - Administration	\$ 32,590.50	\$ 35,000.00	\$ 36,000.00
6115 Social Security	\$ 88,355.87	\$ 93,000.00	\$ 97,650.00
6120 Retirement	\$ 182,243.65	\$ 185,000.00	\$ 200,450.00
6125 Employee Insurance	\$ 180,507.23	\$ 190,000.00	\$ 197,550.00
6127 Uniforms	\$ 2,714.57	\$ 3,600.00	\$ 3,650.00
6130 Liability Insurance	\$ 59,042.47	\$ 55,000.00	\$ 60,500.00
6135 Legal/Professional	\$ 5,025.11	\$ 3,500.00	\$ 20,000.00
6145 Supplies	\$ 20,147.54	\$ 24,000.00	\$ 25,000.00
6150 Repairs - Building/Grounds	\$ 56,341.91	\$ 25,000.00	\$ 40,000.00
6155 Equipment Repairs/Maintenance	\$ 42,373.66	\$ 45,000.00	\$ 45,000.00
6160 Gas & Oil	\$ 46,963.33	\$ 30,000.00	\$ 33,000.00
6165 Utilities	\$ 14,877.32	\$ 15,500.00	\$ 15,500.00
6170 Dues & Subscriptions	\$ 244.60	\$ 300.00	\$ 300.00
6180 Transportation & Contingency	\$ 29,539.61	\$ 31,500.00	\$ 31,500.00
6190 Postage	\$ 2,498.50	\$ 2,500.00	\$ 2,500.00
6191 Training	\$ 2,143.10	\$ 4,000.00	\$ 4,000.00
6192 Certification Compensation	\$ 16,125.00	\$ 16,600.00	\$ 17,000.00
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 1,882,423.42</b>	<b>\$ 1,919,500.00</b>	<b>\$ 2,069,600.00</b>
6195 Capital Expenditures	\$ 157,057.21	\$ 133,500.00	\$ 100,000.00
6196 General Obligation Refunding Bonds, Series 2007 I & S	\$ 142,848.00	\$ 140,864.00	\$ 141,856.00
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 2,182,328.63</b>	<b>\$ 2,193,864.00</b>	<b>\$ 2,311,456.00</b>
<b><i>REVENUES:</i></b>			
Sales Tax	\$ 1,882,903.74	\$ 1,831,464.00	\$ 2,012,556.00
Municipal Court Fees	\$ 122,517.21	\$ 125,000.00	\$ 125,000.00
Accident Reports, Humane Fees, Recoveries	\$ 172,382.68	\$ 167,400.00	\$ 167,400.00
Permits - Tow Trucks/Alarms	\$ 4,525.00	\$ 6,500.00	\$ 6,500.00
Grant Funds - US Dept. of Justice/LEAP/SHSP	\$ 0.00	\$ 63,500.00	\$ 0.00
<b>TOTAL REVENUES</b>	<b>\$ 2,182,328.63</b>	<b>\$ 2,193,864.00</b>	<b>\$ 2,311,456.00</b>

**STATEMENT OF DISBURSEMENTS AND REVENUES**  
**STREET DEPARTMENT**

ACCOUNTING CODE & ITEM		2014-2015 ACTUAL	2015-2016 ESTIMATE	2016-2017 PROPOSED
<b>DISBURSEMENTS:</b>				
6110	Salaries	\$ 246,770.18	\$ 250,000.00	\$ 261,500.00
6111	Salaries - Administration	\$ 32,590.73	\$ 35,000.00	\$ 36,000.00
6115	Social Security	\$ 21,385.31	\$ 21,800.00	\$ 22,800.00
6120	Retirement	\$ 41,062.59	\$ 41,775.00	\$ 42,000.00
6125	Employee Insurance	\$ 52,431.54	\$ 55,700.00	\$ 57,260.00
6127	Uniforms	\$ 4,830.84	\$ 5,200.00	\$ 5,200.00
6130	Liability Insurance	\$ 24,650.61	\$ 25,500.00	\$ 28,050.00
6135	Transit System	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00
6145	Supplies	\$ 22,776.00	\$ 22,000.00	\$ 22,000.00
6146	Chemicals	\$ 2,842.50	\$ 5,000.00	\$ 5,000.00
6150	Repairs - Building/Grounds (US 59/190)	\$ 10,103.48	\$ 10,500.00	\$ 10,500.00
6155	Equipment Repairs/Maintenance	\$ 42,879.67	\$ 50,000.00	\$ 50,000.00
6160	Gas & Oil	\$ 26,108.28	\$ 20,000.00	\$ 22,000.00
6165	Utilities	\$ 2,703.40	\$ 3,000.00	\$ 3,000.00
6180	Transportation & Contingency	\$ 731.43	\$ 1,500.00	\$ 1,500.00
6192	Certificate Compensation	\$ 600.00	\$ 600.00	\$ 600.00
<b>TOTAL OPERATING EXPENSES</b>		\$ 536,666.56	\$ 551,775.00	\$ 571,610.00
6195	Capital Expenditures	\$ 1,494,855.44	\$ 900,000.00	\$ 660,000.00
6199	General Obligation Refunding Bonds, Series 2012 I & S	\$ 593,000.04	\$ 594,600.00	\$ 596,050.00
<b>TOTAL DISBURSEMENTS</b>		\$ 2,624,522.04	\$ 2,046,375.00	\$ 1,827,660.00
<b>REVENUES:</b>				
Sales Tax		\$ 939,037.19	\$ 824,005.20	\$ 537,624.25
Sanitation Service Fees		\$ 339,768.96	\$ 404,000.00	\$ 505,500.00
Paving Assessments		\$ 374.68	\$ 1,500.00	\$ 1,500.00
Recoveries		\$ 3,780.55	\$ 1,000.00	\$ 1,000.00
Grant Funds - CDBG Circle Drive Improvement		\$ 219,600.02	\$ 55,399.98	\$ 0.00
Transfer from Street Improvement Fund		\$ 10,035.00	\$ 0.00	\$ 0.00
Electric Sales		\$ 1,111,925.64	\$ 760,469.82	\$ 782,035.75
<b>TOTAL REVENUES</b>		\$ 2,624,522.04	\$ 2,046,375.00	\$ 1,827,660.00

**STATEMENT OF DISBURSEMENTS AND REVENUES**  
**PARKS AND RECREATION DEPARTMENT**

ACCOUNTING CODE & ITEM		2014-2015 ACTUAL	2015-2016 ESTIMATE	2016-2017 PROPOSED
<b><i>DISBURSEMENTS:</i></b>				
6110	Salaries	\$ 244,559.55	\$ 255,000.00	\$ 289,500.00
6111	Salaries - Administration	\$ 32,590.50	\$ 35,000.00	\$ 36,000.00
6115	Social Security	\$ 21,170.82	\$ 22,200.00	\$ 25,000.00
6120	Retirement	\$ 33,993.97	\$ 34,000.00	\$ 38,325.00
6125	Employee Insurance	\$ 44,966.90	\$ 48,000.00	\$ 57,975.00
6127	Uniforms	\$ 4,170.84	\$ 4,700.00	\$ 4,700.00
6130	Liability Insurance	\$ 13,013.83	\$ 11,550.00	\$ 12,705.00
6145	Supplies	\$ 40,349.73	\$ 43,500.00	\$ 43,500.00
6146	Chemicals	\$ 8,651.12	\$ 9,000.00	\$ 9,000.00
6150	Repairs - Building/Grounds	\$ 102,217.06	\$ 30,000.00	\$ 30,000.00
6155	Equipment Repairs/Maintenance	\$ 44,909.49	\$ 25,000.00	\$ 25,000.00
6160	Gas & Oil	\$ 38,660.08	\$ 30,000.00	\$ 33,000.00
6165	Utilities	\$ 13,183.08	\$ 13,500.00	\$ 13,500.00
6170	Dues & Subscriptions	\$ 22.50	\$ 100.00	\$ 100.00
6180	Transportation & Contingency	\$ 633.36	\$ 1,000.00	\$ 1,000.00
6181	Programming/Promotion Costs	\$ 1,863.11	\$ 1,000.00	\$ 1,000.00
6190	Postage	\$ 350.05	\$ 400.00	\$ 400.00
<b><i>TOTAL OPERATING EXPENSES</i></b>		\$ 645,305.99	\$ 563,950.00	\$ 620,705.00
6195	Capital Expenditures	\$ 89,491.72	\$ 215,000.00	\$ 125,000.00
<b><i>TOTAL DISBURSEMENTS</i></b>		\$ 734,797.71	\$ 778,950.00	\$ 745,705.00
<b><i>REVENUES:</i></b>				
User Fees		\$ 93,772.72	\$ 95,575.00	\$ 95,000.00
Recoveries/Reimbursements		\$ 15,000.00	\$ 25,000.00	\$ 25,000.00
Electric Sales		\$ 626,024.99	\$ 658,375.00	\$ 625,705.00
<b><i>TOTAL REVENUES</i></b>		\$ 734,797.71	\$ 778,950.00	\$ 745,705.00

**STATEMENT OF DISBURSEMENTS AND REVENUES**  
**LIBRARY DEPARTMENT**

ACCOUNTING CODE & ITEM	2014-2015 ACTUAL	2015-2016 ESTIMATE	2016-2017 PROPOSED
<b><i>DISBURSEMENTS:</i></b>			
6110 Salaries	\$ 164,751.73	\$ 187,000.00	\$ 193,500.00
6111 Salaries - Administration	\$ 32,590.99	\$ 35,000.00	\$ 36,000.00
6115 Social Security	\$ 15,064.06	\$ 17,000.00	\$ 17,600.00
6120 Retirement	\$ 27,561.33	\$ 28,250.00	\$ 29,175.00
6125 Employee Insurance	\$ 39,963.92	\$ 41,250.00	\$ 42,950.00
6130 Liability Insurance	\$ 6,643.70	\$ 5,150.00	\$ 5,665.00
6145 Supplies	\$ 14,834.70	\$ 15,000.00	\$ 15,000.00
6150 Repairs - Building/Grounds	\$ 18,628.94	\$ 15,000.00	\$ 18,000.00
6155 Equipment Repairs/Maintenance	\$ 7,986.24	\$ 8,500.00	\$ 8,500.00
6165 Utilities	\$ 8,145.04	\$ 9,000.00	\$ 9,500.00
6170 Dues & Subscriptions	\$ 3,141.30	\$ 3,800.00	\$ 3,800.00
6180 Transportation & Contingency	\$ 1,992.32	\$ 2,500.00	\$ 2,000.00
6181 Programming	\$ 6,681.31	\$ 4,000.00	\$ 4,000.00
6190 Postage	\$ 2,509.74	\$ 2,650.00	\$ 2,650.00
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 350,495.32</b>	<b>\$ 374,100.00</b>	<b>\$ 388,340.00</b>
6195 Capital Expenditures	\$ 12,190.75	\$ 14,000.00	\$ 21,000.00
6596 Memorial Capital	\$ 18,938.82	\$ 15,000.00	\$ 5,000.00
6198 Certificates of Obligation, Series 2012 I & S	\$ 115,087.56	\$ 114,587.50	\$ 114,087.50
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 496,712.45</b>	<b>\$ 517,687.50</b>	<b>\$ 528,427.50</b>
<b><i>REVENUES:</i></b>			
Fines/User Fees/Recoveries	\$ 32,865.91	\$ 22,350.00	\$ 22,300.00
Memorials & Capital Contributions	\$ 9,056.36	\$ 11,500.00	\$ 5,000.00
Grant Funds	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Electric Sales	\$ 452,290.18	\$ 481,337.50	\$ 498,627.50
<b>TOTAL REVENUES</b>	<b>\$ 496,712.45</b>	<b>\$ 517,687.50</b>	<b>\$ 528,427.50</b>

**STATEMENT OF DISBURSEMENTS AND REVENUES**  
**GARAGE DEPARTMENT**

ACCOUNTING CODE & ITEM	2014-2015 ACTUAL	2015-2016 ESTIMATE	2016-2017 PROPOSED
<b><i>DISBURSEMENTS:</i></b>			
6110 Salaries	\$ 100,616.72	\$ 101,000.00	\$ 105,500.00
6111 Salaries - Administration	\$ 32,590.27	\$ 35,000.00	\$ 36,000.00
6115 Social Security	\$ 10,157.49	\$ 10,400.00	\$ 10,900.00
6120 Retirement	\$ 16,633.83	\$ 16,750.00	\$ 17,150.00
6125 Employee Insurance	\$ 15,987.56	\$ 16,500.00	\$ 17,175.00
6127 Uniforms	\$ 1,352.61	\$ 1,400.00	\$ 1,400.00
6130 Liability Insurance	\$ 8,041.25	\$ 7,500.00	\$ 8,250.00
6145 Supplies	\$ 4,598.69	\$ 6,000.00	\$ 6,000.00
6150 Repairs - Building/Grounds	\$ 95.46	\$ 1,000.00	\$ 1,000.00
6155 Equipment Repairs/Maintenance	\$ 4,953.33	\$ 5,000.00	\$ 5,500.00
6160 Gas & Oil	\$ 1,161.62	\$ 900.00	\$ 990.00
6165 Utilities	\$ 2,447.07	\$ 2,550.00	\$ 2,550.00
6180 Transportation & Contingency	\$ 2,514.86	\$ 2,575.00	\$ 2,575.00
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 201,150.76</b>	<b>\$ 206,575.00</b>	<b>\$ 214,990.00</b>
6195 Capital Expenditures	\$ 3,195.86	\$ 45,000.00	\$ 135,000.00
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 204,346.62</b>	<b>\$ 251,575.00</b>	<b>\$ 349,990.00</b>
<b><i>REVENUES:</i></b>			
Electric Sales	\$ 204,346.62	\$ 251,575.00	\$ 349,990.00
<b>TOTAL REVENUES</b>	<b>\$ 204,346.62</b>	<b>\$ 251,575.00</b>	<b>\$ 349,990.00</b>

**STATEMENT OF DISBURSEMENTS AND REVENUES**  
**TRADE DAYS DEPARTMENT**

ACCOUNTING CODE & ITEM	2014-2015 ACTUAL	2015-2016 ESTIMATE	2016-2017 PROPOSED
<b><i>DISBURSEMENTS:</i></b>			
6110 Salaries	\$ 110,786.78	\$ 120,000.00	\$ 130,000.00
6111 Salaries - Administration	\$ 32,590.74	\$ 35,000.00	\$ 36,000.00
6115 Social Security	\$ 10,933.19	\$ 11,850.00	\$ 12,750.00
6120 Retirement	\$ 17,599.98	\$ 17,775.00	\$ 21,000.00
6125 Employee Insurance	\$ 22,340.59	\$ 23,100.00	\$ 27,925.00
6127 Uniforms	\$ 1,015.80	\$ 1,000.00	\$ 1,000.00
6130 Liability Insurance	\$ 6,146.12	\$ 5,000.00	\$ 5,500.00
6135 Advertising/Promotions	\$ 64,045.92	\$ 70,000.00	\$ 75,000.00
6145 Supplies	\$ 7,809.51	\$ 10,000.00	\$ 10,000.00
6150 Repairs - Building/Grounds	\$ 3,626.19	\$ 1,000.00	\$ 1,000.00
6155 Equipment Repairs/Maintenance	\$ 1,727.52	\$ 1,200.00	\$ 1,200.00
6160 Gas & Oil	\$ 1,146.63	\$ 1,000.00	\$ 1,100.00
6165 Utilities	\$ 4,157.20	\$ 4,350.00	\$ 4,350.00
6170 Dues & Subscriptions	\$ 275.00	\$ 250.00	\$ 250.00
6175 Contract Security	\$ 1,925.00	\$ 2,100.00	\$ 2,100.00
6180 Transportation & Contingency	\$ 2,077.70	\$ 2,000.00	\$ 2,100.00
6190 Postage	\$ 350.05	\$ 350.00	\$ 350.00
<b>TOTAL OPERATING EXPENSES</b>	\$ 288,553.92	\$ 305,975.00	\$ 331,625.00
6195 Capital Expenditures	\$ 4,538.86	\$ 2,500.00	\$ 60,000.00
6196 General Obligation Refunding Bonds, Series 2007 I & S	\$ 138,240.00	\$ 136,320.00	\$ 137,280.00
<b>TOTAL DISBURSEMENTS</b>	\$ 431,332.78	\$ 444,795.00	\$ 528,905.00
<b><i>REVENUES:</i></b>			
Trade Days User Fees	\$ 66,927.75	\$ 68,000.00	\$ 68,000.00
Electric Sales	\$ 129,663.35	\$ 141,795.00	\$ 225,905.00
Hotel Occupancy Tax	\$ 234,741.68	\$ 235,000.00	\$ 235,000.00
<b>TOTAL REVENUES</b>	\$ 431,332.78	\$ 444,795.00	\$ 528,905.00

**GENERAL FUND  
2015 - 2016  
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 - \$30,000.00</u>	
	\$ 30,000.00	for fire hose, firefighting and communication equipment, air packs and bunker gear
04-6195	<u>POLICE - \$133,500.00</u>	
	\$ 42,000.00	for patrol car including light bars, radar units and markings
	\$ 12,000.00	for investigative, computer and office equipment and vests
	\$ 75,500.00	for dispatch console and upgrades to telephone and radio system
	\$ 4,000.00	for animal control kennel upgrades
05-6195	<u>STREET - \$900,000.00</u>	
	\$ 300,000.00	for improvements to Pedigo Park road and Briar Bend extension
	\$ 160,000.00	for rock, asphalt, and equipment rental
	\$ 27,625.00	for street improvements on Circle Drive in the Housing Authority (Community Development Block Grant funds) project completion
	\$ 12,000.00	for street remarking/striping
	\$ 10,000.00	for traffic safety lighting and communication equipment
	\$ 5,000.00	for equipment and tools for brush crew
	\$ 18,375.00	for engineering fees for street improvement project
	\$ 367,000.00	for street rehabilitation project completion

Recap of Capital Expenditures, 2015 - 2016  
Continued

<u>ACCOUNTING CODE</u>	<u>DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM</u>
06-6195	<u>PARKS AND RECREATION - \$215,000.00</u>  \$ 38,000.00 for crew cab pickup \$ 30,000.00 for LIVINGSTON entrance sign at US 59/190 Bypass \$ 20,000.00 for grounds maintenance equipment, chainsaw and 72" mower \$ 10,000.00 for Christmas decorations \$ 17,000.00 for new slide at Matthews Street Pool \$ 60,000.00 for Pedigo Park ballfield fencing (4 fields) \$ 40,000.00 for golf course improvements (cart paths/irrigation)
07-6195	<u>LIBRARY - \$14,000.00</u>  \$ 14,000.00 for collection development of ebooks, audiobooks, Blu-Ray DVDs and other new formats
07-6596	<u>LIBRARY (Memorials) - \$15,000.00</u>  \$ 15,000.00 for library books
08-6195	<u>GARAGE - \$45,000.00</u>  \$ 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	<u>TRADE DAYS - \$2,500.00</u>  \$ 1,500.00 for tent canopy sets \$ 1,000.00 for computer and office equipment

**GENERAL FUND  
2016 - 2017  
PROPOSED CAPITAL EXPENDITURES**

<b>ACCOUNTING CODE</b>	<b><u>DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM</u></b>	
01-6195	<u>ADMINISTRATION - \$30,000.00</u>	
	\$ 10,000.00	for office and computer equipment for Administration, Community Development, Code Enforcement, and Main Street departments
	\$ 20,000.00	for records management software
03-6195	<u>FIRE - \$100,000.00</u>	
	\$ 50,000.00	for payment on new ladder truck
	\$ 30,000.00	for fire hose, firefighting and communication equipment, air packs and bunker gear
	\$ 10,000.00	for fire station #4 on FM 350 South
	\$ 10,000.00	for structure to house museum/antique equipment
04-6195	<u>POLICE - \$100,000.00</u>	
	\$ 87,000.00	for two vehicles including light bar, radar unit and markings
	\$ 10,000.00	for investigative, computer, office, communication and vehicle safety equipment
	\$ 3,000.00	for bulletproof vests
05-6195	<u>STREET - \$660,000.00</u>	
	\$ 150,000.00	for seal coat for unpaved streets
	\$ 250,000.00	for rock, asphalt, and equipment rental
	\$ 12,000.00	for street remarking/striping
	\$ 7,000.00	for traffic safety lighting and communication equipment
	\$ 5,000.00	for equipment and tools for brush crew
	\$ 75,000.00	for 6-yard dump truck
	\$ 65,000.00	for drainage work on Delamorton and Blue Ridge Drive
	\$ 96,000.00	for concrete parking at Matthews Street Park

Proposed Capital Expenditures 2016 - 2017  
Continued

ACCOUNTING  
CODE

DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM

06-6195	<u>PARKS AND RECREATION - \$125,000.00</u>	
	\$ 17,500.00	for new van for Parks & Recreation and Trade Days (1/2 cost)
	\$ 20,000.00	for grounds maintenance equipment and contract mowing
	\$ 10,000.00	for Christmas decorations
	\$ 37,500.00	for new office construction (1/2 cost)
	\$ 40,000.00	for crew cab pickup
07-6195	<u>LIBRARY - \$21,000.00</u>	
	\$ 21,000.00	for collection development of ebooks, audiobooks, Blu-Ray DVDs and other new formats
07-6596	<u>LIBRARY (Memorials) - \$5,000.00</u>	
	\$ 5,000.00	for library books
08-6195	<u>GARAGE - \$135,000.00</u>	
	\$ 5,500.00	for mechanic and office equipment for public works and garage facility
	\$ 115,000.00	for construction of concrete paving, stone sign and flag pole at the public works facility
	\$ 14,500.00	for 5,000 lb. crane with electric hoist
09-6195	<u>TRADE DAYS - \$60,000.00</u>	
	\$ 5,000.00	for tent canopy sets and office equipment
	\$ 37,500.00	for new office construction (1/2 cost)
	\$ 17,500.00	for new van for Parks & Recreation and Trade Days (1/2 cost)

# **UTILITY SYSTEMS FUND**

**2016 - 2017 FISCAL YEAR**

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**Overview of Utility Systems Fund**

**Statement of Cash Receipts**

**Statements of Disbursements and Revenues**

**Recap of Capital Expenditures, 2015-2016**

**Proposed Capital Expenditures, 2016-2017**

## **UTILITY FUND OVERVIEW** **FISCAL YEAR 2016 - 2017 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 2016-2017 are estimated to be \$20,029,500.00, a decrease of \$2,604,200.00 from the cash receipts of \$22,633,700.00 from the previous year due to an anticipated reduction in special project revenue from Sam Rayburn Municipal Power Agency, the City's wholesale electric supplier.

**Expenditures - Operating Account:** Total operating expenditures for the Utility Fund for fiscal year 2016 - 2017 are projected to be \$14,534,005.00, a 2.7% increase of \$375,523.00 from the 2015-2016 operating expenditures of \$14,158,482.00. Increased costs include a 1.50% 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 4% increase in employee health insurance costs and increased costs of facility maintenance and upgrades.

**Expenditures - Capital Outlays:** Total capital expenditures in the Utility Fund for fiscal year 2016-2017 are projected to be \$1,695,000.00. 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 exterior of the 500,000 gallon elevated water storage tank on Jackson Street, \$150,000.00 for electric distribution system right-of-way contract tree trimming , \$40,000.00 for a pickup for the electric crew, \$45,000.00 for an extended pickup with work bed for the Water and Sewer departments, \$40,000.00 for a sludge box for the wastewater treatment plant, \$60,000.00 for blower, piping and railing upgrades at the wastewater treatment plant, and \$185,000.00 for rehabilitation of the FM 350 South lift station building and bar screen which serves the TDCJ and IAH detention facilities. An itemized listing of the proposed capital expenditures for the 2016-2017 fiscal year is included in the budget document.

**Expenditures - Debt Service:** Expenditures from the Utility Fund for debt service for 2016-2017 for General Obligation Refunding Bonds, Series 2007 are in amount of \$32,032.00, and Certificates of Obligation, Series 2012 are in amount of \$102,678.75, for a total of \$134,710.75, a decrease of \$226.00 from fiscal year 2015-2016.

**UTILITY FUND**  
**CASH RECEIPTS**

<u>10/1/14-9/30/15</u>	<u>10/1/15-9/30/16</u>	<u>10/1/16-9/30/17</u>
<u>ACTUAL</u>	<u>ESTIMATE</u>	<u>PROPOSED</u>

**ELECTRIC DEPARTMENT:**

4310	Electric Sales	\$ 9,729,072.78	\$ 9,650,000.00	\$ 9,750,000.00
4350	Penalty/Late Fees	\$ 154,671.14	\$ 150,000.00	\$ 150,000.00
4360	Night Light Fees	\$ 91,161.63	\$ 97,000.00	\$ 98,000.00
4410	Recoveries	\$ 4,963,947.80	\$ 7,780,000.00	\$ 5,000,000.00
4440	Earned Interest	\$ 8,930.16	\$ 8,200.00	\$ 8,500.00
4450	Service Fees	<u>\$ 55,978.67</u>	<u>\$ 55,000.00</u>	<u>\$ 55,000.00</u>
<b>TOTAL ELECTRIC DEPARTMENT</b>		<b>\$ 15,003,762.18</b>	<b>\$ 17,740,200.00</b>	<b>\$ 15,061,500.00</b>

**WATER DEPARTMENT:**

4320	Water Sales	\$ 1,725,336.67	\$ 1,850,000.00	\$ 1,900,000.00
4320	Water Sales - TDCJ Unit	\$ 883,091.50	\$ 950,000.00	\$ 950,000.00
4410	Recoveries	\$ 87,993.88	\$ 45,000.00	\$ 50,000.00
4420	Tapping Fees	<u>\$ 10,800.00</u>	<u>\$ 15,000.00</u>	<u>\$ 10,000.00</u>
<b>TOTAL WATER DEPARTMENT</b>		<b>\$ 2,707,222.05</b>	<b>\$ 2,860,000.00</b>	<b>\$ 2,910,000.00</b>

**SEWER DEPARTMENT:**

4320	Sewer Fees	\$ 1,155,354.63	\$ 1,250,000.00	\$ 1,275,000.00
4320	Sewer Fees - TDCJ Unit	\$ 706,674.00	\$ 760,000.00	\$ 760,000.00
4410	Recoveries	\$ 22,922.53	\$ 15,000.00	\$ 15,000.00
4420	Tapping Fees	<u>\$ 7,508.11</u>	<u>\$ 8,500.00</u>	<u>\$ 8,000.00</u>
<b>TOTAL SEWER DEPARTMENT</b>		<b>\$ 1,892,459.27</b>	<b>\$ 2,033,500.00</b>	<b>\$ 2,058,000.00</b>
<b>TOTAL CASH RECEIPTS</b>		<b>\$ 19,603,443.50</b>	<b>\$ 22,633,700.00</b>	<b>\$ 20,029,500.00</b>

**STATEMENT OF DISBURSEMENTS AND REVENUES**  
**ELECTRIC DEPARTMENT**

ACCOUNTING CODE & ITEM	2014-2015 ACTUAL	2015-2016 ESTIMATE	2016-2017 PROPOSED
<b>DISBURSEMENTS:</b>			
6110 Salaries	\$ 619,277.78	\$ 650,000.00	\$ 670,000.00
6111 Salaries - Administration	\$ 32,590.26	\$ 35,000.00	\$ 36,000.00
6115 Social Security	\$ 49,835.08	\$ 52,000.00	\$ 54,050.00
6120 Retirement	\$ 103,124.87	\$ 103,500.00	\$ 108,500.00
6125 Employee Insurance	\$ 87,237.79	\$ 90,700.00	\$ 94,475.00
6126 Unemployment Compensation	\$ 0.00	\$ 0.00	\$ 0.00
6127 Uniforms	\$ 5,934.46	\$ 6,000.00	\$ 6,000.00
6130 Liability Insurance	\$ 19,193.26	\$ 17,500.00	\$ 19,250.00
6135 Legal/Professional	\$ 1,611.91	\$ 2,000.00	\$ 2,000.00
6140 Auditing Fees	\$ 11,116.66	\$ 13,500.00	\$ 12,500.00
6141 Engineering/Lab Fees	\$ 0.00	\$ 1,000.00	\$ 1,000.00
6145 Supplies	\$ 39,272.07	\$ 40,000.00	\$ 40,000.00
6150 Repairs - Building/Grounds	\$ 11,002.97	\$ 10,000.00	\$ 10,000.00
6155 Equipment Repairs/Maintenance	\$ 29,660.62	\$ 32,000.00	\$ 30,000.00
6160 Gas & Oil	\$ 15,108.87	\$ 12,000.00	\$ 13,200.00
6165 Utilities	\$ 6,908.61	\$ 7,500.00	\$ 7,500.00
6170 Dues & Subscriptions	\$ 7,474.43	\$ 7,500.00	\$ 7,500.00
6174 Power Purchase	\$ 8,754,347.76	\$ 8,650,000.00	\$ 8,875,000.00
6180 Transportation & Contingency	\$ 8,376.72	\$ 8,000.00	\$ 8,000.00
6185 Utility Billing	\$ 11,683.46	\$ 12,500.00	\$ 12,500.00
6190 Postage	\$ 14,329.38	\$ 16,000.00	\$ 16,000.00
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 9,828,086.96</b>	<b>\$ 9,766,700.00</b>	<b>\$ 10,023,475.00</b>
6195 Capital Expenditures	\$ 248,966.97	\$ 300,000.00	\$ 440,000.00
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 10,077,053.93</b>	<b>\$ 10,066,700.00</b>	<b>\$ 10,463,475.00</b>
<b>REVENUES:</b>			
Electric Sales	\$ 6,902,777.47	\$ 7,149,473.06	\$ 6,335,496.00
Night Light Fees	\$ 91,161.63	\$ 97,000.00	\$ 98,000.00
Recoveries, Service Fees, Penalties and Interest	\$ 3,083,114.83	\$ 2,820,226.94	\$ 4,029,979.00
<b>TOTAL REVENUES</b>	<b>\$ 10,077,053.93</b>	<b>\$ 10,066,700.00</b>	<b>\$ 10,463,475.00</b>

**STATEMENT OF DISBURSEMENTS AND REVENUES**  
**WATER DEPARTMENT**

ACCOUNTING CODE & ITEM	2014-2015 ACTUAL	2015-2016 ESTIMATE	2016-2017 PROPOSED
<b>DISBURSEMENTS:</b>			
6110 Salaries	\$ 429,253.74	\$ 435,000.00	\$ 455,500.00
6111 Salaries - Administration	\$ 32,590.73	\$ 35,000.00	\$ 36,000.00
6115 Social Security	\$ 35,717.46	\$ 36,000.00	\$ 37,650.00
6120 Retirement	\$ 71,543.67	\$ 71,000.00	\$ 74,000.00
6125 Employee Insurance	\$ 77,818.75	\$ 83,000.00	\$ 87,325.00
6126 Unemployment Compensation	\$ 0.00	\$ 0.00	\$ 0.00
6127 Uniforms	\$ 5,473.64	\$ 5,500.00	\$ 5,500.00
6130 Liability Insurance	\$ 18,202.30	\$ 17,500.00	\$ 19,250.00
6135 Legal/Professional	\$ 5,245.95	\$ 5,000.00	\$ 5,000.00
6140 Auditing Fees	\$ 11,116.68	\$ 13,500.00	\$ 12,500.00
6141 Engineering/Lab Fees	\$ 4,554.30	\$ 5,500.00	\$ 7,500.00
6145 Supplies	\$ 43,595.76	\$ 45,000.00	\$ 45,000.00
6146 Chemicals	\$ 0.00	\$ 0.00	\$ 500.00
6150 Repairs - Building/Grounds	\$ 11,098.48	\$ 8,500.00	\$ 10,000.00
6155 Equipment Repairs/Maintenance	\$ 35,914.72	\$ 60,000.00	\$ 50,000.00
6160 Gas & Oil	\$ 41,598.87	\$ 33,000.00	\$ 36,300.00
6165 Utilities	\$ 12,847.26	\$ 15,000.00	\$ 15,000.00
6170 Dues & Subscriptions	\$ 9,708.90	\$ 10,000.00	\$ 10,000.00
6180 Transportation & Contingency	\$ 14,841.94	\$ 15,000.00	\$ 15,000.00
6185 Utility Billing	\$ 11,683.25	\$ 12,500.00	\$ 12,500.00
6190 Postage	\$ 14,343.00	\$ 15,250.00	\$ 15,250.00
6192 Certificate Compensation	\$ 5,500.00	\$ 6,600.00	\$ 7,000.00
6275 TRA - Raw Water	\$ 58,400.00	\$ 58,400.00	\$ 58,400.00
6276 TRA - Operation & Maintenance	\$ 1,091,863.00	\$ 1,144,126.00	\$ 1,250,000.00
6292 TRA - Debt Service	\$ 1,587,523.00	\$ 1,580,306.00	\$ 1,576,000.00
<b>TOTAL OPERATING EXPENSES</b>	\$ 3,630,435.40	\$ 3,710,682.00	\$ 3,841,175.00
6195 Capital Expenditures	\$ 388,639.72	\$ 325,000.00	\$ 622,500.00
6196 GO Refunding Bonds, Series 2007 I & S	\$ 32,256.00	\$ 31,808.04	\$ 32,032.00
6198 Certificates of Obligation, Series 2012 I & S	\$ 96,673.56	\$ 96,253.56	\$ 95,833.50
<b>TOTAL DISBURSEMENTS</b>	\$ 4,148,004.68	\$ 4,163,743.60	\$ 4,591,540.50
<b>REVENUES:</b>			
Certificates of Obligation, Series 2012	\$ 159,903.59	\$ 0.00	\$ 0.00
Water Sales	\$ 1,725,336.67	\$ 1,850,000.00	\$ 1,900,000.00
Water Sales - TDCJ Unit	\$ 883,091.50	\$ 950,000.00	\$ 950,000.00
Water Tap Fees/Recoveries	\$ 98,793.88	\$ 60,000.00	\$ 60,000.00
Sewer Fees	\$ 978,834.51	\$ 1,096,768.98	\$ 749,299.75
Electric Sales	\$ 302,044.53	\$ 206,974.62	\$ 932,240.75
<b>TOTAL REVENUES</b>	\$ 4,148,004.68	\$ 4,163,743.60	\$ 4,591,540.50

**STATEMENT OF DISBURSEMENTS AND REVENUES**  
**SEWER DEPARTMENT**

ACCOUNTING CODE & ITEM	2014-2015 ACTUAL	2015-2016 ESTIMATE	2016-2017 PROPOSED
<b>DISBURSEMENTS:</b>			
6110 Salaries	\$ 263,391.26	\$ 265,000.00	\$ 260,000.00
6111 Salaries - Administration	\$ 32,590.47	\$ 35,000.00	\$ 36,000.00
6115 Social Security	\$ 22,844.97	\$ 23,000.00	\$ 22,700.00
6120 Retirement	\$ 42,995.71	\$ 43,500.00	\$ 39,150.00
6125 Employee Insurance	\$ 39,088.59	\$ 40,000.00	\$ 37,800.00
6126 Unemployment Compensation	\$ 861.92	\$ 0.00	\$ 0.00
6127 Uniforms	\$ 3,226.07	\$ 2,900.00	\$ 2,900.00
6130 Liability Insurance	\$ 7,416.99	\$ 5,550.00	\$ 6,105.00
6135 Legal/Professional	\$ 752.74	\$ 5,000.00	\$ 1,000.00
6141 Engineering/Lab Fees	\$ 14,603.99	\$ 20,000.00	\$ 15,000.00
6145 Supplies	\$ 37,351.49	\$ 42,000.00	\$ 45,000.00
6146 Chemicals	\$ 27,633.57	\$ 27,500.00	\$ 27,500.00
6150 Repairs - Building/Grounds	\$ 2,214.41	\$ 3,500.00	\$ 5,000.00
6155 Equipment Repairs/Maintenance	\$ 123,628.52	\$ 65,000.00	\$ 65,000.00
6160 Gas & Oil	\$ 8,341.41	\$ 7,000.00	\$ 7,700.00
6165 Utilities	\$ 24,785.43	\$ 26,500.00	\$ 26,500.00
6170 Dues & Subscriptions	\$ 9,213.50	\$ 9,750.00	\$ 10,000.00
6172 Sludge Disposal	\$ 48,098.04	\$ 48,000.00	\$ 50,000.00
6175 Toxicity Tests	\$ 1,145.00	\$ 3,500.00	\$ 3,500.00
6180 Transportation & Contingency	\$ 3,863.01	\$ 5,500.00	\$ 5,000.00
6192 Certificate Compensation	\$ 3,050.00	\$ 2,900.00	\$ 3,500.00
<b>TOTAL OPERATING EXPENSES</b>	\$ 717,097.09	\$ 681,100.00	\$ 669,355.00
6195 Capital Expenditures	\$ 489,931.24	\$ 600,000.00	\$ 632,500.00
6198 Certificates of Obligation, Series 2012 I & S	\$ 6,905.28	\$ 6,875.28	\$ 6,845.25
<b>TOTAL DISBURSEMENTS</b>	\$ 1,213,933.61	\$ 1,287,975.28	\$ 1,308,700.25
<b>REVENUES:</b>			
Certificates of Obligation, Series 2012	\$ 300,308.85	\$ 351,244.26	\$ 0.00
Sewer Fees	\$ 176,520.12	\$ 153,231.02	\$ 525,700.25
Sewer Fees - TDCJ Unit	\$ 706,674.00	\$ 760,000.00	\$ 760,000.00
Sewer Tap Fees/Recoveries	\$ 30,430.64	\$ 23,500.00	\$ 23,000.00
<b>TOTAL REVENUES</b>	\$ 1,213,933.61	\$ 1,287,975.28	\$ 1,308,700.25

**UTILITY FUND**  
**2015 - 2016**  
**RECAP OF CAPITAL EXPENDITURES**

<b>ACCOUNTING CODE</b>	<b><u>DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM</u></b>	
09-6195	<u>ELECTRIC - \$300,000.00</u>	
	\$ 200,000.00	for wire, transformers, meters, street and night lights and poles for the electric distribution system
	\$ 55,000.00	for right-of-way contract trimming
	\$ 4,500.00	for 3-phase air switch
	\$ 3,500.00	for office equipment and computer system improvements for utility billing staff
	\$ 27,000.00	for boom mower equipment rental
	\$ 10,000.00	for Christmas decoration extension on Business 59 and SH 146
10-6195	<u>WATER - \$325,000.00</u>	
	\$ 286,700.00	for pipe, meters, hydrants and equipment rental for water distribution system upgrades
	\$ 25,000.00	for safety lighting and communications equipment
	\$ 13,300.00	for pickup truck (1/2)
11-6195	<u>SEWER - \$600,000.00</u>	
	\$ 77,950.00	for sewer pipe, manholes and equipment rental for sewer system upgrades and rehabilitation projects
	\$ 345,000.00	for lift station upgrade on US Highway 59 South (CO, 2012 funds)
	\$ 13,300.00	for pickup truck (1/2)
	\$ 48,725.00	for trailer for the sewer jet machine
	\$ 40,025.00	for 30-yard sludge box for wastewater treatment plant
	\$ 75,000.00	for manhole rehabilitation project

**UTILITY FUND**  
**2016 - 2017**  
**PROPOSED CAPITAL EXPENDITURES**

<b>ACCOUNTING CODE</b>	<b><u>DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM</u></b>	
09-6195	<b><u>ELECTRIC - \$440,000.00</u></b>	
	\$ 200,000.00	for wire, transformers, meters, street and night lights and poles for the electric distribution system
	\$ 35,000.00	for line reconductoring
	\$ 150,000.00	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
	\$ 40,000.00	for 3/4 ton duty pickup with utility bed
	\$ 8,500.00	for Christmas decoration extension on US 190 W and SH 146
10-6195	<b><u>WATER - \$622,500.00</u></b>	
	\$ 250,000.00	for pipe, valves, 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
	\$ 22,500.00	for pickup with extended cab and work bed (1/2 cost)
11-6195	<b><u>SEWER - \$632,500.00</u></b>	
	\$ 175,000.00	for sewer pipe, manholes, and equipment rental for sewer system upgrades and rehabilitation projects
	\$ 50,000.00	for tractor or skid steer for wastewater treatment plant
	\$ 40,000.00	for sludge box for wastewater treatment plant
	\$ 100,000.00	for manhole rehabilitation
	\$ 22,500.00	for pickup with extended cab and work bed (1/2 cost)
	\$ 60,000.00	for wastewater treatment plant upgrades (blowers, piping and railings)
	\$ 185,000.00	for rehabilitation of FM 350 South lift station (building and bar screen)

# **DEBT SERVICE FUND**

## **2016 - 2017 FISCAL YEAR**

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**Overview of Debt Service Funds**

**Recap of Debt Service Funds**

**Certificates of Obligation, Series 2012**

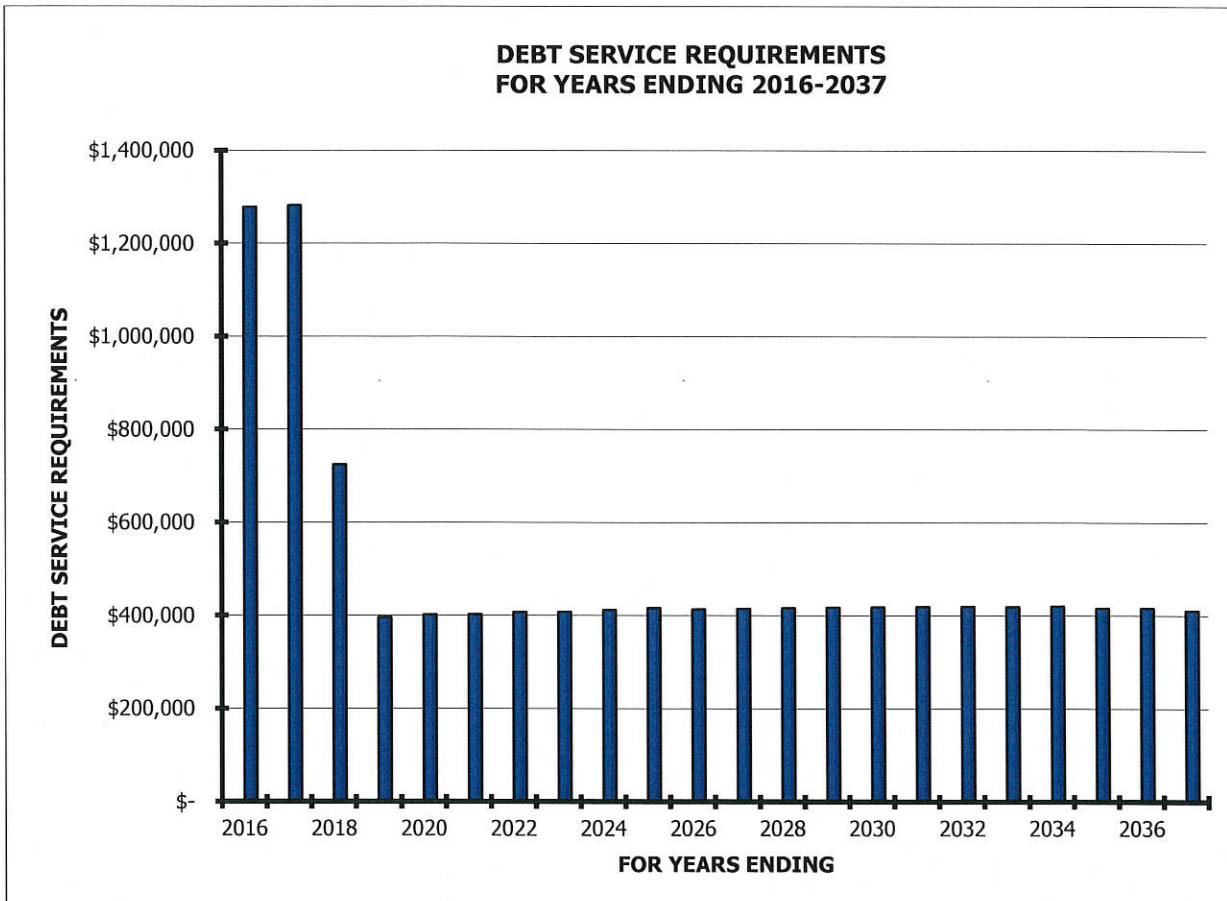
**General Obligation Refunding Bonds,  
Series 2007**

**General Obligation Refunding Bonds,  
Series 2012**

## **DEBT SERVICE FUND OVERVIEW FISCAL YEAR 2016-2017 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>9/30/16 PRINCIPAL OUTSTANDING</u>	<u>2016-2017 PRINCIPAL REQUIREMENTS</u>	<u>2016-2017 INTEREST REQUIREMENTS</u>	<u>2016-2017 PRINCIPAL OUTSTANDING</u>
CERTIFICATES OF OBLIGATION, SERIES 2012	\$ 5,800,000.00	\$ 50,000.00	\$ 178,175.00	\$ 5,750,000.00
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2007	\$ 440,000.00	\$ 440,000.00	\$ 17,600.00	\$ 0.00
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012	\$ 1,070,000.00	\$ 580,000.00	\$ 16,050.00	\$ 490,000.00
<b>TOTALS</b>	<b>\$ 7,310,000.00</b>	<b>\$ 1,070,000.00</b>	<b>\$ 211,825.00</b>	<b>\$ 6,240,000.00</b>

## DEBT SERVICE FUNDS

### CERTIFICATES OF OBLIGATION, SERIES 2012

<u>9/30/16 BALANCE OUTSTANDING</u>	<u>2016-2017 PRINCIPAL REQUIREMENTS</u>	<u>2016-2017 INTEREST REQUIREMENTS</u>	<u>2016-2017 TOTAL REQUIREMENTS</u>
\$ 5,800,000.00	\$ 50,000.00	\$ 178,175.00	\$ 228,175.00

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

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	<u>2014-2015 ACTUAL</u>	<u>2015-2016 ESTIMATE</u>	<u>2016-2017 PROPOSED</u>
<b>BALANCE</b>	\$ 5,706.42	\$ 5,797.77	\$ 5,888.40
<b><u>CASH RECEIPTS:</u></b>			
Contributions from General and Utility Funds	\$ 230,175.24	\$ 229,175.16	\$ 228,175.00
Earned Interest	\$ 91.11	\$ 90.47	\$ 90.00
TOTAL CASH RECEIPTS	\$ 230,266.35	\$ 229,265.63	\$ 228,265.00
<b>TOTAL CASH ON HAND &amp; CASH RECEIPTS</b>	<b>\$ 235,972.77</b>	<b>\$ 235,063.40</b>	<b>\$ 234,153.40</b>
<b><u>CASH DISBURSEMENTS:</u></b>			
Bonds Redeemed	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
Interest Requirements	\$ 180,175.00	\$ 179,175.00	\$ 178,175.00
Transfer to General Fund	\$ 0.00	\$ 0.00	\$ 5,978.40
TOTAL CASH DISBURSEMENTS	\$ 230,175.00	\$ 229,175.00	\$ 234,153.40
<b>BALANCE</b>	<b>\$ 5,797.77</b>	<b>\$ 5,888.40</b>	<b>\$ 0.00</b>

## DEBT SERVICE FUNDS

### GENERAL OBLIGATION REFUNDING BONDS, SERIES 2007

<u>9/30/16 BALANCE OUTSTANDING</u>	<u>2016-2017 PRINCIPAL REQUIREMENTS</u>	<u>2016-2017 INTEREST REQUIREMENTS</u>	<u>2016-2017 TOTAL REQUIREMENTS</u>
\$ 440,000.00	\$ 440,000.00	\$ 17,600.00	\$ 457,600.00

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

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	<u>2014-2015 ACTUAL</u>	<u>2015-2016 ESTIMATE</u>	<u>2016-2017 PROPOSED</u>
<b>BALANCE</b>	\$ 3,551.44	\$ 4,087.21	\$ 4,625.16

#### CASH RECEIPTS:

Contributions from General and Utility Funds	\$ 460,800.00	\$ 454,400.16	\$ 457,600.00
Earned Interest	\$ 535.77	\$ 537.79	\$ 535.00
<b>TOTAL CASH RECEIPTS</b>	<b>\$ 461,335.77</b>	<b>\$ 454,937.95</b>	<b>\$ 458,135.00</b>
<b>TOTAL CASH ON HAND &amp; CASH RECEIPTS</b>	<b>\$ 464,887.21</b>	<b>\$ 459,025.16</b>	<b>\$ 462,760.16</b>

#### CASH DISBURSEMENTS:

Bonds Redeemed	\$ 410,000.00	\$ 420,000.00	\$ 440,000.00
Interest Requirements	\$ 50,800.00	\$ 34,400.00	\$ 17,600.00
<b>TOTAL CASH DISBURSEMENTS</b>	<b>\$ 460,800.00</b>	<b>\$ 454,400.00</b>	<b>\$ 457,600.00</b>
<b>BALANCE</b>	<b>\$ 4,087.21</b>	<b>\$ 4,625.16</b>	<b>\$ 5,160.16</b>

## DEBT SERVICE FUNDS

### GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012

<u>9/30/16 BALANCE OUTSTANDING</u>	<u>2016-2017 PRINCIPAL REQUIREMENTS</u>	<u>2016-2017 INTEREST REQUIREMENTS</u>	<u>2016-2017 TOTAL REQUIREMENTS</u>
\$ 1,070,000.00	\$ 580,000.00	\$ 16,050.00	\$ 596,050.00

**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)

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	<u>2014-2015 ACTUAL</u>	<u>2015-2016 ESTIMATE</u>	<u>2016-2017 PROPOSED</u>
<b>BALANCE</b>	\$ 1,993.50	\$ 2,436.25	\$ 2,882.01
<b><u>CASH RECEIPTS:</u></b>			
Contributions from General and Utility Funds	\$ 593,000.04	\$ 594,600.00	\$ 596,050.00
Earned Interest	\$ 442.71	\$ 445.76	\$ 445.00
<b>TOTAL CASH RECEIPTS</b>	<b>\$ 593,442.75</b>	<b>\$ 595,045.76</b>	<b>\$ 596,495.00</b>
<b>TOTAL CASH ON HAND &amp; CASH RECEIPTS</b>	<b>\$ 595,436.25</b>	<b>\$ 597,482.01</b>	<b>\$ 599,377.01</b>
<b><u>CASH DISBURSEMENTS:</u></b>			
Bonds Redeemed	\$ 560,000.00	\$ 570,000.00	\$ 580,000.00
Interest Requirements	\$ 33,000.00	\$ 24,600.00	\$ 16,050.00
<b>TOTAL CASH DISBURSEMENTS</b>	<b>\$ 593,000.00</b>	<b>\$ 594,600.00</b>	<b>\$ 596,050.00</b>
<b>BALANCE</b>	<b>\$ 2,436.25</b>	<b>\$ 2,882.01</b>	<b>\$ 3,327.01</b>

## **RESERVE FUND**

**2016 - 2017 FISCAL YEAR**

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**Street Improvement Fund**

**Water System Reserve & Maintenance Fund**

**Electric Improvement Fund**

## RESERVE FUNDS

### STREET IMPROVEMENT FUND

	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>ESTIMATE</u>	<u>2016-2017</u> <u>PROPOSED</u>
<i>BALANCE</i>	\$ 16,646.15	\$ 6,626.89	\$ 6,636.94
<b><u>CASH RECEIPTS:</u></b>			
Earned Interest	<u>\$ 15.74</u>	<u>\$ 10.05</u>	<u>\$ 10.00</u>
TOTAL CASH RECEIPTS	\$ 15.74	\$ 10.05	\$ 10.00
<i>TOTAL CASH ON HAND &amp; CASH RECEIPTS</i>	<u>\$ 16,661.89</u>	<u>\$ 6,636.94</u>	<u>\$ 6,646.94</u>
<b><u>CASH DISBURSEMENTS:</u></b>	<u>\$ 10,035.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
<i>BALANCE</i>	\$ 6,626.89	\$ 6,636.94	\$ 6,646.94

## RESERVE FUNDS

### WATER SYSTEM RESERVE AND MAINTENANCE FUND

	<u>2014-2015 ACTUAL</u>	<u>2015-2016 ESTIMATE</u>	<u>2016-2017 PROPOSED</u>
<i>BALANCE</i>	\$ 61,490.98	\$ 61,644.89	\$ 61,799.48
<u>CASH RECEIPTS:</u>			
Earned Interest	\$ 153.91	\$ 154.59	\$ 150.00
TOTAL CASH RECEIPTS	\$ 153.91	\$ 154.59	\$ 150.00
<i>TOTAL CASH ON HAND &amp; CASH RECEIPTS</i>	\$ 61,644.89	\$ 61,799.48	\$ 61,949.48
<u>CASH DISBURSEMENTS:</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
<i>BALANCE</i>	\$ 61,644.89	\$ 61,799.48	\$ 61,949.48

## RESERVE FUNDS

### ELECTRIC IMPROVEMENT FUND

	2014-2015 <u>ACTUAL</u>	2015-2016 <u>ESTIMATE</u>	2016-2017 <u>PROPOSED</u>
<b>BALANCE</b>	\$ 1,503,576.13	\$ 1,503,576.13	\$ 1,503,576.13
<b><u>CASH RECEIPTS:</u></b>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
<b><i>TOTAL CASH ON HAND &amp; CASH RECEIPTS</i></b>	<b>\$ 1,503,576.13</b>	<b>\$ 1,503,576.13</b>	<b>\$ 1,503,576.13</b>
<b><u>CASH DISBURSEMENTS:</u></b>			
Transfer to Utility Fund	\$ 0.00	\$ 0.00	\$ 0.00
<b><i>TOTAL CASH DISBURSEMENTS</i></b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>BALANCE</b>	<b>\$ 1,503,576.13</b>	<b>\$ 1,503,576.13</b>	<b>\$ 1,503,576.13</b>

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