

**CITY OF
LIVINGSTON, TEXAS
ANNUAL BUDGET**

**October 1, 2017
through
September 30, 2018**

CITY COUNCIL

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

CITY ADMINISTRATION

**Dennis Clifton, City Manager
Ellie Monteaux, City Secretary
Patricia Crawford, Finance Director
Jim Wright, City Attorney**

CITY OF LIVINGSTON, TEXAS
2017 - 2018
ANNUAL BUDGET
Table of Contents

	<u>Page Number</u>
<i>CITY MANAGER'S LETTER OF TRANSMITTAL</i>	
<i>ORGANIZATIONAL CHART</i>	
<i>PROPOSED DEPARTMENTAL STAFFING LEVELS</i>	
<i>PROPERTY TAX RATE INFORMATION</i>	
 SUMMARY OF OPERATING FUNDS - General and Utility Systems	 1-5
 <u>GENERAL FUND:</u>	
Overview	6-7
Schedule of Cash Receipts	8-9
Statements of Disbursements and Revenues	
Administration Department	10
Sanitation Department	11
Fire Department	12
Police Department	13
Street Department	14
Parks and Recreation Department	15
Library Department	16
Garage Department	17
Trade Days Department	18
Recap of Capital Expenditures, 2016 - 2017	19-20
Proposed Capital Expenditures, 2017 - 2018	21-22
 <u>UTILITY SYSTEMS FUND:</u>	
Overview	23-24
Schedule of Cash Receipts	25
Statements of Disbursements and Revenues:	
Electric Department	26
Water Department	27
Sewer Department	28
Recap of Capital Expenditures, 2016 - 2017	29
Proposed Capital Expenditures, 2017 - 2018	30
 <u>DEBT SERVICE FUND:</u>	
Overview	31
Recap of Debt Service Funds	32
Certificates of Obligation, Series 2012	33
General Obligation Refunding Bonds, Series 2007	34
General Obligation Refunding Bonds, Series 2012	35
 <u>RESERVE FUND:</u>	
Street Improvement Fund	36
Water System Reserve and Maintenance Fund	37
Electric Improvement Fund	38

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 8, 2017

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

Dear Mayor and Councilmembers:

In Re: **ANNUAL BUDGET for Period**
October 1, 2017 through
September, 30, 2018

I am pleased to submit the annual budget for the City of Livingston for the fiscal year October 1, 2017 through September 30, 2018, 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	\$17,394,726.02
Operating Income	\$27,697,373.00
Grant Funds	\$ 4,375.00
Transfers	\$ 0.00
TOTAL REVENUES	\$45,096,474.02

EXPENSES

Operating Expenses	\$21,025,400.00
Capital Outlays	\$ 5,136,950.00
Debt Services	\$ 724,525.00
TOTAL EXPENSES	\$26,886,875.00
YEAR END BALANCE	\$18,209,599.02

Clarke Evans, Mayor

Dennis Clifton, 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 2017-2018 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 2017-2018 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. We have experienced increases in some economic indicators over the past year including hotel occupancy tax, new commercial construction and utility connections, as well as an increase in the sales tax collections. Currently, sales tax revenue accounts for 12.8% of the city's total annual operating revenue, while utility fees for sanitation, electric, water and sewer services account for 83% of the city's total annual operating revenue. Continuing growth in these two major revenue sources, which account for 95.8% 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 - 2017 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 community. This includes the O'Luckys Exxon gas/convenience store with restaurant lease spaces, one of which will be Schlotzsky's, O'Reilly's Auto Parts, Presenius Dialysis Clinic, Best Stop gas/convenience store with a Huddle House restaurant included, Hartz Chicken and store build-out and a Grease Monkey automotive service center.

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.

Mayor and Councilmembers
August 8, 2017
Page 3

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 and 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, Hometown Christmas event, Jingle Bell Fun Run, and 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.

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 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

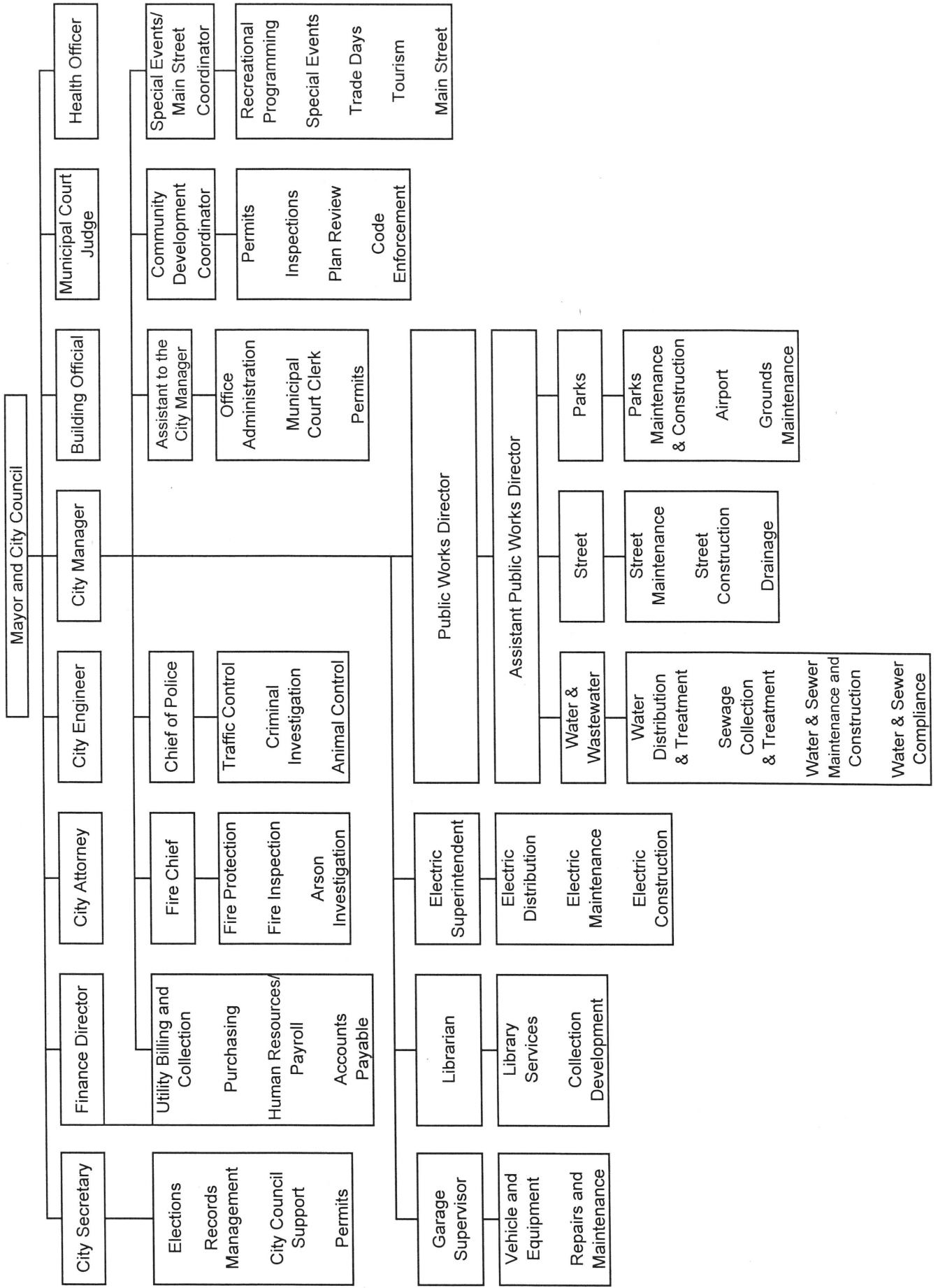
A handwritten signature in cursive script that reads "Dennis Clifton". The signature is written in dark ink and is positioned above the printed name.

Dennis Clifton, Interim City Manager

ORGANIZATIONAL CHART

CITY OF LIVINGSTON, TEXAS ORGANIZATIONAL CHART

2017



**PROPOSED DEPARTMENTAL
STAFFING LEVELS**

**CITY OF LIVINGSTON
PROPOSED DEPARTMENTAL STAFFING LEVELS
2017 – 2018 BUDGET
AUGUST, 2017**

ADMINISTRATION:	
8 Full-Time Positions	City Manager
	City Attorney/Assistant to the City Manager
	Finance Director
	City Secretary/Assistant to the Finance Director
	Accounts Payable /Purchasing Clerk
	Human Resources Coordinator/Payroll Clerk
	Community Development Coordinator
	Community Development Administrative Assistant
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
1 Part-Time Position	Reserve Officer
LIBRARY:	
5 Full-Time Positions	Library Director
	Library Clerks (4)
1 Part-Time Position	Library Aide
GARAGE:	
1-1/2 Full-Time Positions	Garage Supervisor/Mechanic
	Assistant Mechanic (1/2)

**CITY OF LIVINGSTON
PROPOSED DEPARTMENT STAFFING LEVELS
2017 - 2018 BUDGET
AUGUST, 2017**

STREET:	
7 Full-Time Positions	Street Sweeper Operator
	Equipment Specialists (2)
	Maintenance Workers (4)
ELECTRIC:	
7 Full-Time Positions	Electric Superintendent
	Foreman
	Lineworkers (5)
PARKS & RECREATION TRADE DAYS:	
10 Full-Time Positions	Special Events/Main Street Coordinator
	Special Events Administrative Assistant/Pool Manager
	Office Assistant
	Grounds Maintenance Foreman
	Groundswoker II (3)
	Groundswoker I (3)
WATER:	
9 Full-Time Positions	Public Works Director
	Assistant Public Works Director
	Equipment Specialist (2)
	Utility Customer Service Representatives (4)
	Compliance Coordinator
WASTEWATER:	
4 Full-Time Positions	Chief Plant Operator
	Plant Operator
	Maintenance Worker (2)
1 Part-Time Position	Maintenance Worker
1 Part-Time Position	Plant Operator
TOTAL POSITIONS:	84 Full-Time
	6 Regular Part-Time

**PROPERTY TAX RATE
INFORMATION**

PROPERTY TAX RATE INFORMATION

In accordance with Section 102.007(d) of the Texas Local Government Code, we are providing the following information:

The 2017 - 2018 budget will raise the same amount of revenue from property taxes as last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$0.00 (insert amount computed by multiplying the proposed tax rate by the value of new property added to the roll - \$0.00).

The City of Livingston has not levied an ad valorem property tax since 1988 and the 2017 - 2018 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 security by property taxes at 10/1/17 is \$6,240,000. 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 security 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 12, 2017, at 5:00 P.M. to consider and adopt the budget for the fiscal year 2017 - 2018. This budget was adopted on September 12, 2017 by a record vote of the City Council as follows:

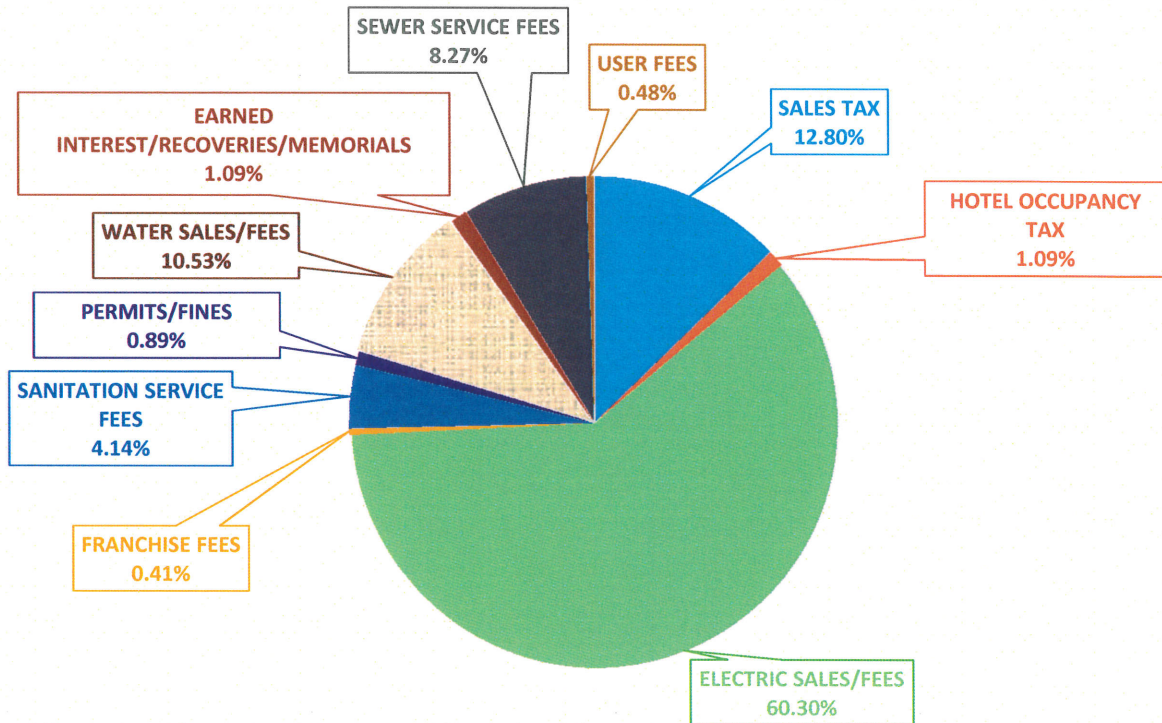
AYES: Alderwoman Judy Cochran
Alderman Ray Luna
Alderman Bill Wiggins
Alderman Elgin Davis
Alderman Alan Cook

NOES: None

BUDGET SUMMARY
2017 - 2018 FISCAL YEAR

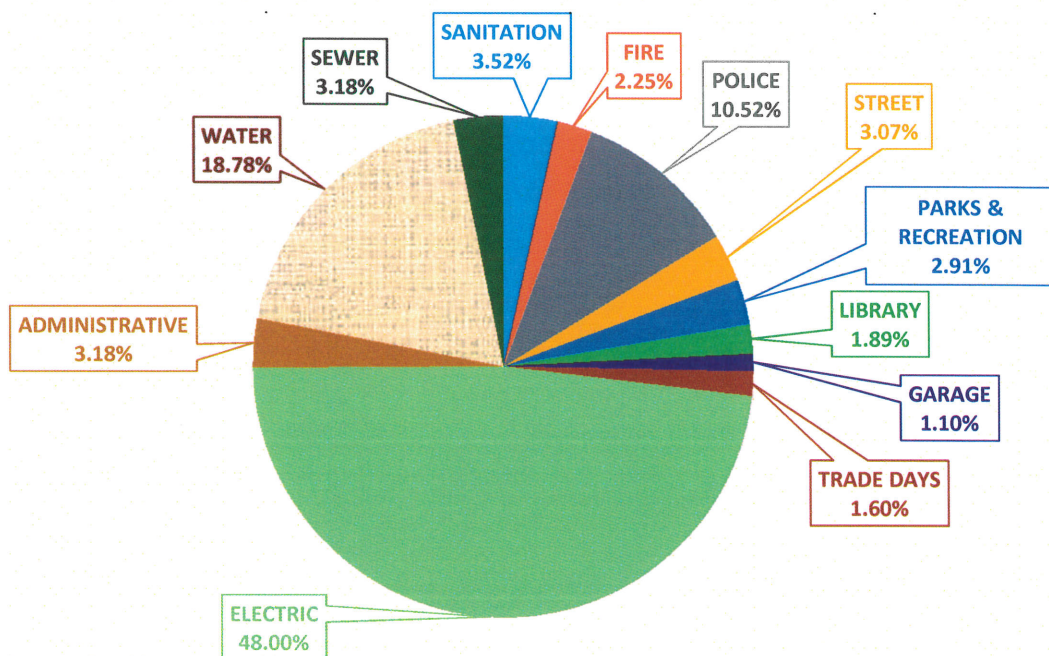
GENERAL AND UTILITY SYSTEMS
OPERATING FUNDS

**2017-2018 OPERATING INCOME
TOTAL GENERAL & UTILITY FUNDS
(WHERE THE MONEY COMES FROM)**



**2017-2018 OPERATING EXPENSES
TOTAL GENERAL & UTILITY FUNDS***
(WHERE THE MONEY GOES)

*Excludes Capital Expenses and Debt Service Expenses



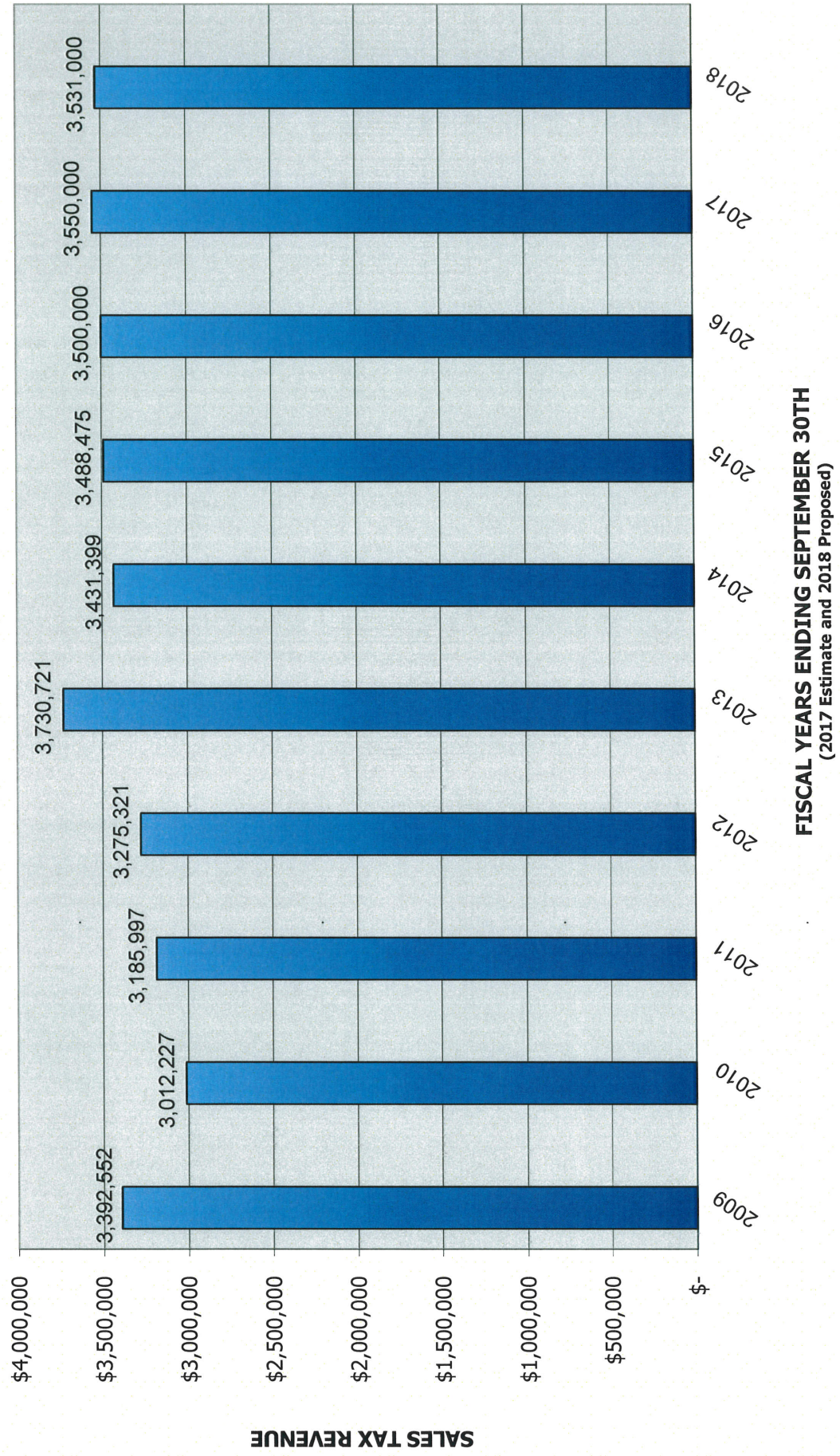
**PROPOSED 2017-2018
GENERAL AND UTILITY FUNDS
TOTAL EXPENSES BY CATEGORY**

CATEGORY	AMOUNT OF EXPENSE
Salaries	\$ 4,496,000
Social Security	\$ 329,800
Retirement	\$ 734,700
Employee Group Health Insurance	\$ 882,200
Uniforms	\$ 31,500
Liability/Property/Auto/Workers' Compensation Insurance	\$ 212,850
Hotel Occupancy Tax Distributions to Organizations	\$ 65,000
Auditing - Outside Contract Services	\$ 40,500
Supplies	\$ 301,000
Buildings and Grounds - Repairs and Maintenance	\$ 129,500
Equipment - Repairs and Maintenance	\$ 350,700
Gas and Oil	\$ 156,000
Utilities	\$ 123,900
Dues and Subscriptions	\$ 57,850
Building Demolitions	\$ 10,000
Transportation and Contingency	\$ 110,700
Event Programming	\$ 22,000
Postage	\$ 44,550
Contract Sanitation Collection/Disposal Services	\$ 680,000
Recruitment	\$ 1,500
LVFD Maintenance Contribution	\$ 22,850
LVFD Fire Calls/Drills	\$ 40,000
Legal/Professional Services	\$ 47,000
Training	\$ 4,000
Certificate Compensation	\$ 28,100
Garbage Bags for Customers	\$ 65,000

**PROPOSED 2017 - 2018
GENERAL AND UTILITY FUNDS
TOTAL EXPENSES BY CATEGORY**

CATEGORY	AMOUNT OF EXPENSE	
Transit System Pro Rata Contribution	\$	4,200
Chemicals	\$	42,000
Advertising/Promotions	\$	75,000
Contract Security	\$	2,100
Engineering/Lab Fees	\$	41,000
Electric Power Purchase	\$	8,875,000
Utility Billing Contract Services	\$	26,000
Trinity River Authority - Raw Water	\$	58,400
Trinity River Authority - Operations and Maintenance	\$	1,285,000
Trinity River Authority - Debt Service Costs	\$	1,576,000
Sludge Disposal Fees	\$	50,000
Toxicity Testing	\$	3,500
TOTAL OPERATING EXPENSES	\$	21,025,400
Debt Service	\$	724,525
Capital Expenditures	\$	5,136,950
TOTAL EXPENSES	\$	26,886,875

**MUNICIPAL SALES TAX REVENUE
FISCAL YEARS ENDING 2009 - 2018**



GENERAL FUND
2017 - 2018 FISCAL YEAR

Overview of General Fund

Statement of Cash Receipts

Statements of Disbursements and Revenues

Recap of Capital Expenditures, 2016-2017

Proposed Capital Expenditures, 2017-2018

GENERAL FUND OVERVIEW

FISCAL YEAR 2017- 2018 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 2017-2018 are estimated to be \$5,836,458.00. This is \$12,853.00 less than the cash receipts of \$5,849,311.00 from the previous fiscal year. We have not included an increase in sales tax revenue or other revenues for the 2017-2018 fiscal year.

Expenditures - Operating Account: Total operating expenses for fiscal year 2017-2018 are estimated to be \$6,323,900.00, an increase of \$435,360.00, or 7.4%, over the previous fiscal year operating expenses of \$5,885,540.00. This increase is due to a 2.4% cost-of-living adjustment for all salary classifications as well as a 2.5% merit increase for eligible employees, a 20% increase in employee health insurance costs, and increased costs of facility maintenance, upgrades and repairs to buildings and grounds. No new positions or additional personnel have been included in the 2017-2018 fiscal year budget for the General Fund.

Expenditures - Capital Outlays: Total capital expenditures in the General Fund for the 2017-2018 fiscal year are \$1,243,150.00. 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 \$78,000.00 for two patrol vehicles, \$38,000.00 for records management software and document restoration, \$112,000.00 for vehicles for various departments, as well as \$75,000.00 for a new Parks/Trade Days/Main Street office building. An itemized listing of the proposed capital expenditures for the 2017-2018 fiscal year is included in the budget document.

Expenditures - Debt Service: Expenditures from the General Fund for debt service for 2017-2018 for Certificates of Obligation, Series 2012 will be \$227,175.00, and for General Obligation Refunding Bonds, Series 2012 will be \$497,350.00 for a total of \$724,525.00, a decrease of \$557,300.00 from fiscal year 2016-2017.

GENERAL FUND CASH RECEIPTS

		10/1/15-9/30/16 <u>ACTUAL</u>	10/1/16-9/30/17 <u>ESTIMATE</u>	10/1/17-9/30/18 <u>PROPOSED</u>
ADMINISTRATION DEPARTMENT:				
4300	Sales Tax	\$ 3,597,498.87	\$ 3,550,000.00	\$ 3,531,000.00
4301	Hotel Occupancy Tax	\$ 296,831.17	\$ 300,000.00	\$ 300,000.00
4310	Gross Receipts & Franchise Fees	\$ 136,844.46	\$ 132,000.00	\$ 112,000.00
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	\$ 31,754.83	\$ 20,000.00	\$ 20,000.00
4380	Permits - Building	\$ 23,084.89	\$ 28,500.00	\$ 20,000.00
4410	Recoveries	\$ (3,481.77)	\$ 2,500.00	\$ 10,000.00
4440	Earned Interest	\$ 2,925.72	\$ 2,000.00	\$ 2,000.00
4450	Miscellaneous	\$ 30,445.00	\$ 20,000.00	\$ 21,000.00
TOTAL ADMINISTRATION DEPARTMENT		\$ 4,115,903.17	\$ 4,055,000.00	\$ 4,016,000.00
SANITATION DEPARTMENT:				
4410	Recoveries	\$ 5,870.00	\$ 6,000.00	\$ 6,000.00
4430	Sanitation Service Fees	\$ 1,097,061.29	\$ 1,204,500.00	\$ 1,204,500.00
TOTAL SANITATION DEPARTMENT		\$ 1,102,931.29	\$ 1,210,500.00	\$ 1,210,500.00
FIRE DEPARTMENT:				
4410	Recoveries	\$ 26,735.83	\$ 10,000.00	\$ 10,000.00
4415	County Contributions	\$ 41,287.40	\$ 41,261.00	\$ 41,261.00
TOTAL FIRE DEPARTMENT		\$ 68,023.23	\$ 51,261.00	\$ 51,261.00
POLICE DEPARTMENT:				
4410	Recoveries	\$ 164,497.90	\$ 164,200.00	\$ 171,522.00
4360	Municipal Court Fines & Fees	\$ 148,906.05	\$ 177,000.00	\$ 200,000.00
4370	Permits - Tow Trucks/Alarms	\$ 6,553.80	\$ 6,500.00	\$ 6,500.00
4450	Accident Reports	\$ 2,234.00	\$ 1,800.00	\$ 1,800.00
4455	Humane Fees	\$ 0.00	\$ 0.00	\$ 0.00
4470	Grant Funds - US Dept. of Justice/LEAP/SHSP	\$ 63,549.94	\$ 0.00	\$ 1,875.00
TOTAL POLICE DEPARTMENT		\$ 385,741.69	\$ 349,500.00	\$ 381,697.00

**GENERAL FUND
CASH RECEIPTS**

	10/1/15-9/30/16 <u>ACTUAL</u>	10/1/16-9/30/17 <u>ESTIMATE</u>	10/1/17-9/30/18 <u>PROPOSED</u>
STREET DEPARTMENT:			
4390 Paving Assessments	\$ 1,969.68	\$ 1,500.00	\$ 1,500.00
4410 Recoveries	\$ 248.67	\$ 1,000.00	\$ 1,000.00
4470 Grant Funds - CDBG - Street Project	\$ 52,349.98	\$ 3,050.00	\$ 0.00
TOTAL STREET DEPARTMENT	\$ 54,568.33	\$ 5,550.00	\$ 2,500.00
PARKS AND RECREATION DEPARTMENT:			
4405 Airport Lease Fees	\$ 5,375.00	\$ 3,500.00	\$ 3,500.00
4406 Airport Parking Fees	\$ 1,410.00	\$ 1,000.00	\$ 1,000.00
4407 Airport Gasoline Fees	\$ 35,912.28	\$ 14,000.00	\$ 14,000.00
4410 Recoveries	\$ 10,341.17	\$ 30,000.00	\$ 30,000.00
4413 Concession Fees	\$ 10,858.75	\$ 7,000.00	\$ 7,000.00
4445 Facility Use Fees - Pavilions	\$ 6,160.00	\$ 4,500.00	\$ 4,500.00
4446 Swimming Fees	\$ 37,634.75	\$ 20,000.00	\$ 20,000.00
4470 Grant Funds	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL PARKS AND RECREATION DEPARTMENT	\$ 107,691.95	\$ 80,000.00	\$ 80,000.00
LIBRARY DEPARTMENT:			
4410 Recoveries	\$ 1,333.30	\$ 5,000.00	\$ 5,000.00
4411 Computer Fees	\$ 4,689.25	\$ 4,500.00	\$ 4,500.00
4420 Fines & Fees	\$ 5,283.01	\$ 5,000.00	\$ 5,500.00
4445 Nonresident User Fees	\$ 6,825.00	\$ 6,000.00	\$ 7,000.00
4460 Memorials	\$ 8,798.01	\$ 11,500.00	\$ 5,000.00
4465 Memorial Capital Contribution (Library Museum Board)	\$ 2,524.50	\$ 0.00	\$ 0.00
4470 Grant Funds	\$ 104.37	\$ 500.00	\$ 2,500.00
TOTAL LIBRARY DEPARTMENT	\$ 29,557.44	\$ 32,500.00	\$ 29,500.00
TRADE DAYS DEPARTMENT:			
4401 Trade Days Fees	\$ 65,796.75	\$ 65,000.00	\$ 65,000.00
TOTAL TRADE DAYS DEPARTMENT	\$ 65,796.75	\$ 65,000.00	\$ 65,000.00
TOTAL CASH RECEIPTS	\$ 5,930,213.85	\$ 5,849,311.00	\$ 5,836,458.00

STATEMENT OF DISBURSEMENTS AND REVENUES

ADMINISTRATION DEPARTMENT

ACCOUNTING CODE & ITEM		2015-2016 ACTUAL	2016-2017 ESTIMATE	2017-2018 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 193,272.41	\$ 185,000.00	\$ 190,000.00
6115	Social Security	\$ 15,160.99	\$ 13,000.00	\$ 15,000.00
6120	Retirement	\$ 85,633.27	\$ 73,000.00	\$ 101,000.00
6125	Employee Insurance	\$ 72,101.28	\$ 74,750.00	\$ 89,000.00
6127	Uniforms	\$ 497.80	\$ 500.00	\$ 500.00
6130	Liability Insurance	\$ 8,802.63	\$ 11,330.00	\$ 13,000.00
6135	Legal/Professional	\$ 20,892.66	\$ 20,000.00	\$ 20,000.00
6136	Hotel Tax Contributions	\$ 61,787.82	\$ 65,000.00	\$ 65,000.00
6140	Auditing Fees	\$ 13,450.01	\$ 13,500.00	\$ 13,500.00
6145	Supplies	\$ 25,911.03	\$ 24,000.00	\$ 25,000.00
6150	Repairs - Building/Grounds	\$ 7,738.58	\$ 35,000.00	\$ 35,000.00
6155	Equipment Repairs/Maintenance	\$ 6,077.39	\$ 9,000.00	\$ 13,000.00
6160	Gas & Oil	\$ 1,419.60	\$ 1,600.00	\$ 2,200.00
6165	Utilities	\$ 16,543.33	\$ 13,500.00	\$ 14,000.00
6170	Dues & Subscriptions	\$ 11,053.82	\$ 12,000.00	\$ 12,000.00
6175	Building Demolitions	\$ 2,505.00	\$ 7,000.00	\$ 10,000.00
6176	Office Lease	\$ 7,200.00	\$ 7,200.00	\$ 0.00
6180	Transportation & Contingency	\$ 18,240.79	\$ 30,000.00	\$ 30,000.00
6181	Programming	\$ 10,018.52	\$ 12,000.00	\$ 15,000.00
6190	Postage	\$ 6,343.18	\$ 4,700.00	\$ 4,900.00
TOTAL OPERATING EXPENSES		\$ 584,650.11	\$ 612,080.00	\$ 668,100.00
6195	Capital Expenditures	\$ 259.97	\$ 15,000.00	\$ 44,000.00
6196	General Obligation Refunding Bonds, Series 2007 I & S	\$ 145,408.08	\$ 146,432.00	\$ 0.00
TOTAL DISBURSEMENTS		\$ 730,318.16	\$ 773,512.00	\$ 712,100.00
REVENUES:				
Hotel Occupancy Tax		\$ 59,366.23	\$ 63,000.00	\$ 63,000.00
Gross Receipts/Franchise Fees		\$ 136,844.46	\$ 132,000.00	\$ 112,000.00
Permits, Recoveries, Interest, Miscellaneous		\$ 84,728.67	\$ 73,000.00	\$ 73,000.00
Sales Tax		\$ 449,378.80	\$ 505,512.00	\$ 464,100.00
TOTAL REVENUES		\$ 730,318.16	\$ 773,512.00	\$ 712,100.00

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	2015-2016 ACTUAL	2016-2017 ESTIMATE	2017-2018 PROPOSED
DISBURSEMENTS:			
6145 Supplies	\$ 61,389.77	\$ 62,000.00	\$ 65,000.00
6171 Contract Disposal Service	\$ 639,943.00	\$ 677,000.00	\$ 680,000.00
TOTAL OPERATING EXPENSES	\$ 701,332.77	\$ 739,000.00	\$ 745,000.00
REVENUES:			
Sanitation Service Fees	\$ 695,462.77	\$ 733,000.00	\$ 739,000.00
Recoveries	\$ 5,870.00	\$ 6,000.00	\$ 6,000.00
TOTAL REVENUES	\$ 701,332.77	\$ 739,000.00	\$ 745,000.00

STATEMENT OF DISBURSEMENTS AND REVENUES

FIRE DEPARTMENT

ACCOUNTING CODE & ITEM	2015-2016 ACTUAL	2016-2017 ESTIMATE	2017-2018 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 151,333.37	\$ 150,000.00	\$ 180,000.00
6111 Salaries - Administration	\$ 33,968.75	\$ 35,000.00	\$ 43,000.00
6115 Social Security	\$ 10,637.73	\$ 10,800.00	\$ 11,000.00
6120 Retirement	\$ 17,267.72	\$ 20,000.00	\$ 23,700.00
6125 Employee Insurance	\$ 18,536.98	\$ 20,000.00	\$ 33,000.00
6127 Uniforms	\$ 734.89	\$ 1,000.00	\$ 1,500.00
6130 Liability Insurance	\$ 27,897.38	\$ 30,750.00	\$ 31,000.00
6131 Recruitment	\$ 0.00	\$ 0.00	\$ 1,500.00
6145 Supplies	\$ 36,329.49	\$ 37,000.00	\$ 37,000.00
6150 Repairs - Building/Grounds	\$ 0.00	\$ 0.00	\$ 1,500.00
6155 Equipment Repairs/Maintenance	\$ 66,800.06	\$ 50,000.00	\$ 50,000.00
6160 Gas & Oil	\$ 5,002.10	\$ 6,000.00	\$ 7,000.00
6165 Utilities	\$ 11,156.14	\$ 12,500.00	\$ 12,500.00
6170 Dues & Subscriptions	\$ 2,381.12	\$ 3,000.00	\$ 3,000.00
6180 Transportation & Contingency	\$ 13,198.39	\$ 12,000.00	\$ 12,000.00
6187 Maintenance Contribution	\$ 22,527.61	\$ 22,500.00	\$ 22,850.00
6190 Postage	\$ 2,309.63	\$ 2,300.00	\$ 2,400.00
TOTAL OPERATING EXPENSES	\$ 420,081.36	\$ 412,850.00	\$ 472,950.00
6195 Capital Expenditures	\$ 18,800.21	\$ 56,000.00	\$ 92,000.00
6198 Certificates of Obligation, Series 2012 I & S	\$ 11,458.80	\$ 11,409.00	\$ 11,358.00
TOTAL DISBURSEMENTS	\$ 450,340.37	\$ 480,259.00	\$ 576,308.00
REVENUES:			
Sales Tax	\$ 382,317.14	\$ 428,998.00	\$ 525,047.00
County Contributions	\$ 41,287.40	\$ 41,261.00	\$ 41,261.00
Recoveries	\$ 26,735.83	\$ 10,000.00	\$ 10,000.00
TOTAL REVENUES	\$ 450,340.37	\$ 480,259.00	\$ 576,308.00

STATEMENT OF DISBURSEMENTS AND REVENUES
POLICE DEPARTMENT

ACCOUNTING CODE & ITEM		2015-2016 ACTUAL	2016-2017 ESTIMATE	2017-2018 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 1,172,221.01	\$ 1,240,000.00	\$ 1,320,000.00
6111	Salaries - Administration	\$ 33,968.51	\$ 35,000.00	\$ 43,000.00
6115	Social Security	\$ 93,928.20	\$ 97,650.00	\$ 101,000.00
6120	Retirement	\$ 187,210.88	\$ 190,000.00	\$ 216,000.00
6125	Employee Insurance	\$ 187,720.61	\$ 197,550.00	\$ 247,000.00
6127	Uniforms	\$ 6,278.65	\$ 3,650.00	\$ 3,800.00
6130	Liability Insurance	\$ 56,759.19	\$ 60,500.00	\$ 61,000.00
6135	Legal/Professional	\$ 1,179.00	\$ 2,000.00	\$ 19,000.00
6145	Supplies	\$ 23,046.84	\$ 20,000.00	\$ 25,000.00
6150	Repairs - Building/Grounds	\$ 10,626.09	\$ 58,000.00	\$ 15,000.00
6155	Equipment Repairs/Maintenance	\$ 42,281.36	\$ 42,000.00	\$ 47,500.00
6160	Gas & Oil	\$ 31,260.58	\$ 33,000.00	\$ 33,000.00
6165	Utilities	\$ 14,973.93	\$ 15,000.00	\$ 15,500.00
6170	Dues & Subscriptions	\$ 155.00	\$ 8,000.00	\$ 9,000.00
6180	Transportation & Contingency	\$ 29,878.68	\$ 30,000.00	\$ 31,500.00
6190	Postage	\$ 2,100.60	\$ 2,200.00	\$ 2,500.00
6191	Training	\$ 2,232.24	\$ 3,000.00	\$ 4,000.00
6192	Certification Compensation	\$ 16,300.00	\$ 17,000.00	\$ 17,000.00
TOTAL OPERATING EXPENSES		\$ 1,912,121.37	\$ 2,054,550.00	\$ 2,210,800.00
6195	Capital Expenditures	\$ 135,723.25	\$ 100,000.00	\$ 105,000.00
6196	General Obligation Refunding Bonds, Series 2007 I & S	\$ 140,864.04	\$ 141,856.00	\$ 0.00
TOTAL DISBURSEMENTS		\$ 2,188,708.66	\$ 2,296,406.00	\$ 2,315,800.00
REVENUES:				
Sales Tax		\$ 1,802,966.97	\$ 1,946,906.00	\$ 1,934,103.00
Municipal Court Fees		\$ 148,906.05	\$ 177,000.00	\$ 200,000.00
Accident Reports, Humane Fees, Recoveries		\$ 166,731.90	\$ 166,000.00	\$ 173,322.00
Permits - Tow Trucks/Alarms		\$ 6,553.80	\$ 6,500.00	\$ 6,500.00
Grant Funds - US Dept. of Justice/LEAP/SHSP		\$ 63,549.94	\$ 0.00	\$ 1,875.00
TOTAL REVENUES		\$ 2,188,708.66	\$ 2,296,406.00	\$ 2,315,800.00

STATEMENT OF DISBURSEMENTS AND REVENUES

STREET DEPARTMENT

ACCOUNTING CODE & ITEM		2015-2016 ACTUAL	2016-2017 ESTIMATE	2017-2018 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 248,069.14	\$ 261,500.00	\$ 298,000.00
6111	Salaries - Administration	\$ 33,968.51	\$ 35,000.00	\$ 43,000.00
6115	Social Security	\$ 21,567.93	\$ 22,800.00	\$ 23,000.00
6120	Retirement	\$ 39,642.30	\$ 42,000.00	\$ 49,000.00
6125	Employee Insurance	\$ 49,747.13	\$ 57,260.00	\$ 78,200.00
6127	Uniforms	\$ 4,616.76	\$ 5,200.00	\$ 5,200.00
6130	Liability Insurance	\$ 26,468.39	\$ 28,000.00	\$ 29,000.00
6135	Transit System	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00
6145	Supplies	\$ 12,001.73	\$ 33,000.00	\$ 22,000.00
6146	Chemicals	\$ 2,455.00	\$ 3,200.00	\$ 5,000.00
6150	Repairs - Building/Grounds (US 59/190)	\$ 10,844.09	\$ 11,000.00	\$ 12,000.00
6155	Equipment Repairs/Maintenance	\$ 59,491.85	\$ 47,000.00	\$ 50,000.00
6160	Gas & Oil	\$ 16,789.55	\$ 18,000.00	\$ 22,000.00
6165	Utilities	\$ 2,077.56	\$ 2,000.00	\$ 3,000.00
6180	Transportation & Contingency	\$ 956.58	\$ 1,000.00	\$ 1,500.00
6192	Certificate Compensation	\$ 550.00	\$ 600.00	\$ 600.00
TOTAL OPERATING EXPENSES		\$ 533,446.52	\$ 571,760.00	\$ 645,700.00
6195	Capital Expenditures	\$ 651,103.45	\$ 550,000.00	\$ 650,000.00
6199	General Obligation Refunding Bonds, Series 2012 I & S	\$ 594,600.00	\$ 596,050.00	\$ 497,350.00
TOTAL DISBURSEMENTS		\$ 1,779,149.97	\$ 1,717,810.00	\$ 1,793,050.00
REVENUES:				
Sales Tax		\$ 962,835.96	\$ 527,260.00	\$ 607,750.00
Sanitation Service Fees		\$ 390,000.00	\$ 405,000.00	\$ 405,000.00
Paving Assessments		\$ 1,969.68	\$ 1,500.00	\$ 1,500.00
Recoveries		\$ 248.67	\$ 1,000.00	\$ 1,000.00
Grant Funds - CDBG Circle Drive Improvement		\$ 52,349.98	\$ 3,050.00	\$ 0.00
Transfer from Street Improvement Fund		\$ 0.00	\$ 0.00	\$ 0.00
Electric Sales		\$ 371,745.68	\$ 780,000.00	\$ 777,800.00
TOTAL REVENUES		\$ 1,779,149.97	\$ 1,717,810.00	\$ 1,793,050.00

STATEMENT OF DISBURSEMENTS AND REVENUES
PARKS AND RECREATION DEPARTMENT

ACCOUNTING CODE & ITEM	2015-2016 ACTUAL	2016-2017 ESTIMATE	2017-2018 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 264,418.36	\$ 289,500.00	\$ 288,000.00
6111 Salaries - Administration	\$ 33,968.75	\$ 35,000.00	\$ 43,000.00
6115 Social Security	\$ 22,777.04	\$ 25,000.00	\$ 23,000.00
6120 Retirement	\$ 35,525.88	\$ 38,325.00	\$ 39,000.00
6125 Employee Insurance	\$ 45,356.88	\$ 57,975.00	\$ 68,000.00
6127 Uniforms	\$ 3,825.12	\$ 4,700.00	\$ 3,500.00
6130 Liability Insurance	\$ 11,511.67	\$ 12,000.00	\$ 12,000.00
6145 Supplies	\$ 47,991.83	\$ 29,000.00	\$ 31,000.00
6146 Chemicals	\$ 7,919.05	\$ 5,000.00	\$ 9,000.00
6150 Repairs - Building/Grounds	\$ 32,201.27	\$ 15,000.00	\$ 20,000.00
6155 Equipment Repairs/Maintenance	\$ 33,587.91	\$ 29,000.00	\$ 25,000.00
6160 Gas & Oil	\$ 31,405.77	\$ 33,000.00	\$ 33,000.00
6165 Utilities	\$ 12,104.42	\$ 9,200.00	\$ 13,500.00
6170 Dues & Subscriptions	\$ 100.00	\$ 50.00	\$ 100.00
6180 Transportation & Contingency	\$ 1,218.86	\$ 1,000.00	\$ 1,000.00
6181 Programming/Promotion Costs	\$ 568.18	\$ 2,000.00	\$ 2,000.00
6190 Postage	\$ 326.97	\$ 500.00	\$ 500.00
TOTAL OPERATING EXPENSES	\$ 584,807.96	\$ 586,250.00	\$ 611,600.00
6195 Capital Expenditures	\$ 181,176.88	\$ 125,000.00	\$ 132,000.00
TOTAL DISBURSEMENTS	\$ 765,984.84	\$ 711,250.00	\$ 743,600.00
REVENUES:			
User Fees	\$ 97,350.78	\$ 50,000.00	\$ 50,000.00
Recoveries/Reimbursements	\$ 10,341.17	\$ 30,000.00	\$ 30,000.00
Electric Sales	\$ 658,292.89	\$ 631,250.00	\$ 663,600.00
TOTAL REVENUES	\$ 765,984.84	\$ 711,250.00	\$ 743,600.00

STATEMENT OF DISBURSEMENTS AND REVENUES

LIBRARY DEPARTMENT

ACCOUNTING CODE & ITEM		2015-2016 ACTUAL	2016-2017 ESTIMATE	2017-2018 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 183,062.17	\$ 180,000.00	\$ 187,000.00
6111	Salaries - Administration	\$ 33,968.51	\$ 35,000.00	\$ 43,000.00
6115	Social Security	\$ 16,551.86	\$ 17,600.00	\$ 15,000.00
6120	Retirement	\$ 27,860.76	\$ 29,000.00	\$ 31,000.00
6125	Employee Insurance	\$ 41,238.54	\$ 42,950.00	\$ 51,000.00
6130	Liability Insurance	\$ 5,147.50	\$ 5,700.00	\$ 5,700.00
6145	Supplies	\$ 15,745.48	\$ 15,000.00	\$ 15,000.00
6150	Repairs - Building/Grounds	\$ 15,572.41	\$ 18,000.00	\$ 18,000.00
6155	Equipment Repairs/Maintenance	\$ 8,547.90	\$ 8,500.00	\$ 8,500.00
6165	Utilities	\$ 7,027.24	\$ 7,500.00	\$ 9,500.00
6170	Dues & Subscriptions	\$ 3,790.79	\$ 4,000.00	\$ 4,000.00
6180	Transportation & Contingency	\$ 1,804.94	\$ 2,000.00	\$ 2,000.00
6181	Programming	\$ 3,219.54	\$ 6,500.00	\$ 5,000.00
6190	Postage	\$ 2,017.61	\$ 2,400.00	\$ 2,650.00
TOTAL OPERATING EXPENSES		\$ 365,555.25	\$ 374,150.00	\$ 397,350.00
6195	Capital Expenditures	\$ 3,907.54	\$ 15,000.00	\$ 30,000.00
6596	Memorial Capital	\$ 28,511.37	\$ 5,000.00	\$ 5,000.00
6198	Certificates of Obligation, Series 2012 I & S	\$ 114,587.52	\$ 114,588.00	\$ 113,588.00
TOTAL DISBURSEMENTS		\$ 512,561.68	\$ 508,738.00	\$ 545,938.00
REVENUES:				
Fines/User Fees/Recoveries		\$ 18,130.56	\$ 17,000.00	\$ 22,000.00
Memorials & Capital Contributions		\$ 11,322.51	\$ 15,000.00	\$ 5,000.00
Grant Funds		\$ 104.37	\$ 500.00	\$ 2,500.00
Electric Sales		\$ 483,004.24	\$ 476,238.00	\$ 516,438.00
TOTAL REVENUES		\$ 512,561.68	\$ 508,738.00	\$ 545,938.00

STATEMENT OF DISBURSEMENTS AND REVENUES
GARAGE DEPARTMENT

ACCOUNTING CODE & ITEM		2015-2016 ACTUAL	2016-2017 ESTIMATE	2017-2018 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 102,051.29	\$ 110,000.00	\$ 115,000.00
6111	Salaries - Administration	\$ 33,968.75	\$ 35,000.00	\$ 43,000.00
6115	Social Security	\$ 10,354.27	\$ 10,900.00	\$ 8,800.00
6120	Retirement	\$ 16,477.40	\$ 17,150.00	\$ 19,000.00
6125	Employee Insurance	\$ 16,490.34	\$ 17,175.00	\$ 21,000.00
6127	Uniforms	\$ 1,355.64	\$ 1,400.00	\$ 1,400.00
6130	Liability Insurance	\$ 7,019.65	\$ 8,200.00	\$ 8,300.00
6145	Supplies	\$ 6,128.46	\$ 6,000.00	\$ 6,000.00
6150	Repairs - Building/Grounds	\$ 393.35	\$ 1,000.00	\$ 1,000.00
6155	Equipment Repairs/Maintenance	\$ 4,690.69	\$ 4,500.00	\$ 5,500.00
6160	Gas & Oil	\$ 815.51	\$ 900.00	\$ 1,000.00
6165	Utilities	\$ 2,545.40	\$ 2,550.00	\$ 2,550.00
6180	Transportation & Contingency	\$ 2,568.15	\$ 2,600.00	\$ 2,600.00
TOTAL OPERATING EXPENSES		\$ 204,858.90	\$ 217,375.00	\$ 235,150.00
6195	Capital Expenditures	\$ 46,046.00	\$ 100,000.00	\$ 125,150.00
TOTAL DISBURSEMENTS		\$ 250,904.90	\$ 317,375.00	\$ 360,300.00
REVENUES:				
Electric Sales		\$ 250,904.90	\$ 317,375.00	\$ 360,300.00
TOTAL REVENUES		\$ 250,904.90	\$ 317,375.00	\$ 360,300.00

STATEMENT OF DISBURSEMENTS AND REVENUES
TRADE DAYS DEPARTMENT

ACCOUNTING CODE & ITEM		2015-2016 ACTUAL	2016-2017 ESTIMATE	2017-2018 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 118,726.52	\$ 123,000.00	\$ 126,000.00
6111	Salaries - Administration	\$ 33,968.51	\$ 35,000.00	\$ 43,000.00
6115	Social Security	\$ 11,627.90	\$ 12,750.00	\$ 10,000.00
6120	Retirement	\$ 18,241.88	\$ 18,000.00	\$ 21,000.00
6125	Employee Insurance	\$ 23,371.88	\$ 27,925.00	\$ 32,000.00
6127	Uniforms	\$ 861.55	\$ 1,000.00	\$ 1,200.00
6130	Liability Insurance	\$ 4,986.20	\$ 5,500.00	\$ 5,600.00
6135	Advertising/Promotions	\$ 66,931.31	\$ 70,000.00	\$ 75,000.00
6145	Supplies	\$ 10,327.82	\$ 10,000.00	\$ 10,000.00
6150	Repairs - Building/Grounds	\$ 94.85	\$ 6,300.00	\$ 2,000.00
6155	Equipment Repairs/Maintenance	\$ 1,379.76	\$ 1,100.00	\$ 1,200.00
6160	Gas & Oil	\$ 887.52	\$ 900.00	\$ 1,100.00
6165	Utilities	\$ 4,330.71	\$ 4,350.00	\$ 4,350.00
6170	Dues & Subscriptions	\$ 130.00	\$ 150.00	\$ 250.00
6175	Contract Security	\$ 2,100.00	\$ 2,100.00	\$ 2,100.00
6180	Transportation & Contingency	\$ 1,917.97	\$ 2,100.00	\$ 2,100.00
6190	Postage	\$ 314.51	\$ 350.00	\$ 350.00
TOTAL OPERATING EXPENSES		\$ 300,198.89	\$ 320,525.00	\$ 337,250.00
6195	Capital Expenditures	\$ 733.29	\$ 30,000.00	\$ 60,000.00
6196	General Obligation Refunding Bonds, Series 2007 I & S	\$ 136,320.00	\$ 137,280.00	\$ 0.00
TOTAL DISBURSEMENTS		\$ 437,252.18	\$ 487,805.00	\$ 397,250.00
REVENUES:				
Trade Days User Fees		\$ 65,796.75	\$ 65,000.00	\$ 65,000.00
Electric Sales		\$ 133,990.49	\$ 185,805.00	\$ 95,250.00
Hotel Occupancy Tax		\$ 237,464.94	\$ 237,000.00	\$ 237,000.00
TOTAL REVENUES		\$ 437,252.18	\$ 487,805.00	\$ 397,250.00

**GENERAL FUND
2016 - 2017
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, 2016 - 2017
Continued

**ACCOUNTING
CODE**

DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM

06-6195 PARKS AND RECREATION - \$215,000.00

\$	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 LIBRARY - \$14,000.00

\$	14,000.00	for collection development of ebooks, audiobooks, Blu-Ray DVDs and other new formats
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07-6596 LIBRARY (Memorials) - \$15,000.00

\$	15,000.00	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

\$	1,500.00	for tent canopy sets
\$	1,000.00	for computer and office equipment

**GENERAL FUND
2017 - 2018
PROPOSED CAPITAL EXPENDITURES**

**ACCOUNTING
CODE**

DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM

01-6195

ADMINISTRATION - \$44,000.00

\$	6,000.00	for office and computer equipment for Administration, Community Development, Code Enforcement, and Main Street departments
\$	17,000.00	for records management software
\$	21,000.00	for document restoration

03-6195

FIRE - \$92,000.00

\$	50,000.00	for payment on new ladder truck
\$	32,000.00	for fire hose, firefighting and communication equipment, air packs and bunker gear
\$	10,000.00	for structure to house museum/antique equipment

04-6195

POLICE - \$105,000.00

\$	78,000.00	for two vehicles with all equipment and installation
\$	20,000.00	for investigative, computer, office, communication and safety equipment
\$	2,000.00	for bulletproof vests
\$	2,500.00	for patrol rifles and sighting systems
\$	2,500.00	for animal control facility upgrades, improvements, and equipment

05-6195

STREET - \$650,000.00

\$	150,000.00	for seal coat for unpaved streets
\$	250,000.00	for rock, asphalt, sign materials, and equipment rental
\$	10,000.00	for safety lighting and communications for all equipment
\$	5,000.00	for tools and equipment for brush crew
\$	35,000.00	for 3/4 ton work truck
\$	50,000.00	for drainage work on Milam to Calhoun
\$	150,000.00	for stabilization and seal coat of Thunder Mountain streets

Proposed Capital Expenditures 2017 - 2018
Continued

**ACCOUNTING
CODE**

DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM

06-6195	<u>PARKS AND RECREATION - \$132,000.00</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
	\$ 15,000.00	for park improvements to Pedigo and Matthews Street Park
	\$ 37,500.00	for new office construction (1/2 cost)
	\$ 42,000.00	for crew cab pickup
07-6195	<u>LIBRARY - \$30,000.00</u>	
	\$ 22,000.00	for collection development of ebooks, audiobooks, Blu-Ray DVDs and other new formats
	\$ 3,500.00	for public access computer equipment
	\$ 4,500.00	for upgrading internet service at library
07-6596	<u>LIBRARY (Memorials) - \$5,000.00</u>	
	\$ 5,000.00	for library books
08-6195	<u>GARAGE - \$125,150.00</u>	
	\$ 4,150.00	for garage equipment and vehicle repair software
	\$ 115,000.00	for construction of concrete paving, stone sign, flag pole and lighting at the public works facility
	\$ 6,000.00	for an additional vehicle lift at shop
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
2017 - 2018 FISCAL YEAR

Overview of Utility Systems Fund

Statement of Cash Receipts

Statements of Disbursements and Revenues

Recap of Capital Expenditures, 2016-2017

Proposed Capital Expenditures, 2017-2018

UTILITY FUND OVERVIEW

FISCAL YEAR 2017 - 2018 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 2017-2018 are estimated to be \$21,866,915.00, an increase of \$1,809,870.00 from the cash receipts of \$20,057,045.00 from the previous year. This increase is due, in part, to anticipated revenue from water and electric sales as well as a special project refund from our electric provider Sam Rayburn Municipal Power Agency.

Expenditures - Operating Account: Total operating expenditures for the Utility Fund for fiscal year 2017-2018 are projected to be \$14,701,500.00, an increase of \$317,900.00 from the 2016-2017 operating expenditures of \$14,383,600.00. Increased costs include a 2.4% cost-of-living adjustment for all salary classifications as well as a 2.5% merit increase for eligible employees, an increase of debt service costs associated with the Trinity River Authority water treatment plant expansion project, and increased costs of facility maintenance, upgrades and repairs to buildings and grounds. No new positions or additional personnel have been included in the 2017-2018 fiscal year budget for the Utility Fund.

Expenditures - Capital Outlays: Total capital expenditures in the Utility Fund for fiscal year 2017-2018 are projected to be \$3,893,800.00. Other than normal recurring expenditures for major supplies in the various departments, such as electric wire, poles, transformers, metering equipment, night and street lights, water and sewer pipe and fire hydrants, we have included \$2,250,000.00 for two new elevated water storage tanks, \$35,000.00 for electric line reconductoring work, \$20,000.00 for a pickup for the head meter reader, \$243,000.00 for 8" water line installations to complete loops in the Bypass, Northeast and Northwest areas of town, \$185,000.00 for rehabilitation of the FM 350 South sewer lift station, as well as funds for various water distribution system and sanitary sewer system upgrades. An itemized listing of the proposed capital expenditures for the 2017-2018 fiscal year is included in the budget document.

Expenditures - Debt Service: Expenditures from the Utility Fund for debt service for 2017-2018 for Certificates of Obligation, Series 2012 are in amount of \$102,229.00, a decrease of \$460.00 from fiscal year 2016-2017.

UTILITY FUND CASH RECEIPTS

	10/1/15-9/30/16 <u>ACTUAL</u>	10/1/16-9/30/17 <u>ESTIMATE</u>	10/1/17-9/30/18 <u>PROPOSED</u>
ELECTRIC DEPARTMENT:			
4310 Electric Sales	\$ 9,646,853.08	\$ 9,750,000.00	\$ 12,460,000.00
4350 Penalty/Late Fees	\$ 143,862.89	\$ 150,000.00	\$ 150,000.00
4360 Night Light Fees	\$ 97,095.76	\$ 97,000.00	\$ 98,000.00
4410 Recoveries	\$ 7,785,955.74	\$ 5,000,000.00	\$ 3,900,000.00
4440 Earned Interest	\$ 8,184.72	\$ 8,200.00	\$ 8,500.00
4450 Service Fees	\$ 56,623.29	\$ 55,000.00	\$ 55,000.00
TOTAL ELECTRIC DEPARTMENT	\$ 17,738,575.48	\$ 15,060,200.00	\$ 16,671,500.00
WATER DEPARTMENT:			
4320 Water Sales	\$ 1,913,768.08	\$ 1,850,000.00	\$ 1,900,000.00
4320 Water Sales - TDCJ Unit	\$ 979,354.65	\$ 950,000.00	\$ 950,000.00
4410 Recoveries	\$ 41,043.91	\$ 45,000.00	\$ 50,000.00
4420 Tapping Fees	\$ 13,385.13	\$ 15,000.00	\$ 10,000.00
TOTAL WATER DEPARTMENT	\$ 2,947,551.77	\$ 2,860,000.00	\$ 2,910,000.00
SEWER DEPARTMENT:			
4320 Sewer Fees	\$ 1,284,548.78	\$ 1,356,845.00	\$ 1,505,415.00
4320 Sewer Fees - TDCJ Unit	\$ 783,532.50	\$ 760,000.00	\$ 760,000.00
4410 Recoveries	\$ 7,188.52	\$ 15,000.00	\$ 15,000.00
4420 Tapping Fees	\$ 5,300.00	\$ 5,000.00	\$ 5,000.00
TOTAL SEWER DEPARTMENT	\$ 2,080,569.80	\$ 2,136,845.00	\$ 2,285,415.00
TOTAL CASH RECEIPTS	\$ 22,766,697.05	\$ 20,057,045.00	\$ 21,866,915.00

STATEMENT OF DISBURSEMENTS AND REVENUES

ELECTRIC DEPARTMENT

ACCOUNTING CODE & ITEM		2015-2016 ACTUAL	2016-2017 ESTIMATE	2017-2018 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 639,876.32	\$ 668,000.00	\$ 695,000.00
6111	Salaries - Administration	\$ 33,968.51	\$ 35,000.00	\$ 43,000.00
6115	Social Security	\$ 51,497.77	\$ 54,050.00	\$ 58,000.00
6120	Retirement	\$ 102,928.60	\$ 108,500.00	\$ 114,000.00
6125	Employee Insurance	\$ 90,688.14	\$ 94,475.00	\$ 113,000.00
6126	Unemployment Compensation	\$ 0.00	\$ 0.00	\$ 0.00
6127	Uniforms	\$ 4,827.97	\$ 6,000.00	\$ 6,000.00
6130	Liability Insurance	\$ 17,141.37	\$ 19,250.00	\$ 20,000.00
6135	Legal/Professional	\$ 1,432.19	\$ 2,000.00	\$ 2,000.00
6140	Auditing Fees	\$ 13,450.01	\$ 13,500.00	\$ 13,500.00
6141	Engineering/Lab Fees	\$ 0.00	\$ 1,000.00	\$ 1,000.00
6145	Supplies	\$ 35,598.32	\$ 40,000.00	\$ 40,000.00
6150	Repairs - Building/Grounds	\$ 4,120.45	\$ 10,000.00	\$ 10,000.00
6155	Equipment Repairs/Maintenance	\$ 27,760.51	\$ 32,000.00	\$ 30,000.00
6160	Gas & Oil	\$ 9,591.65	\$ 12,000.00	\$ 13,000.00
6165	Utilities	\$ 7,052.46	\$ 7,500.00	\$ 7,500.00
6170	Dues & Subscriptions	\$ 7,596.00	\$ 7,500.00	\$ 7,500.00
6174	Power Purchase	\$ 8,640,582.15	\$ 8,750,000.00	\$ 8,875,000.00
6180	Transportation & Contingency	\$ 4,533.42	\$ 8,000.00	\$ 8,000.00
6185	Utility Billing	\$ 11,601.05	\$ 12,500.00	\$ 12,500.00
6190	Postage	\$ 13,379.12	\$ 16,000.00	\$ 16,000.00
TOTAL OPERATING EXPENSES		\$ 9,717,626.01	\$ 9,897,275.00	\$ 10,085,000.00
6195	Capital Expenditures	\$ 259,996.44	\$ 300,000.00	\$ 460,800.00
TOTAL DISBURSEMENTS		\$ 9,977,622.45	\$ 10,197,275.00	\$ 10,545,800.00
REVENUES:				
Electric Sales		\$ 7,565,259.36	\$ 7,020,000.00	\$ 7,090,200.00
Night Light Fees		\$ 97,095.76	\$ 97,000.00	\$ 98,000.00
Recoveries, Service Fees, Penalties and Interest		\$ 2,315,267.33	\$ 3,080,275.00	\$ 3,357,600.00
TOTAL REVENUES		\$ 9,977,622.45	\$ 10,197,275.00	\$ 10,545,800.00

STATEMENT OF DISBURSEMENTS AND REVENUES

WATER DEPARTMENT

ACCOUNTING CODE & ITEM	2015-2016 ACTUAL	2016-2017 ESTIMATE	2017-2018 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 436,372.79	\$ 455,500.00	\$ 468,000.00
6111 Salaries - Administration	\$ 33,968.73	\$ 35,000.00	\$ 43,000.00
6115 Social Security	\$ 36,451.18	\$ 37,650.00	\$ 40,000.00
6120 Retirement	\$ 70,154.10	\$ 74,000.00	\$ 80,000.00
6125 Employee Insurance	\$ 83,474.41	\$ 87,325.00	\$ 105,000.00
6126 Unemployment Compensation	\$ 0.00	\$ 0.00	\$ 0.00
6127 Uniforms	\$ 5,160.13	\$ 5,500.00	\$ 5,500.00
6130 Liability Insurance	\$ 17,165.37	\$ 19,250.00	\$ 19,250.00
6135 Legal/Professional	\$ 2,826.81	\$ 5,000.00	\$ 5,000.00
6140 Auditing Fees	\$ 13,449.98	\$ 13,500.00	\$ 13,500.00
6141 Engineering/Lab Fees	\$ 5,316.59	\$ 10,000.00	\$ 20,000.00
6145 Supplies	\$ 41,814.68	\$ 42,000.00	\$ 45,000.00
6146 Chemicals	\$ 450.00	\$ 500.00	\$ 500.00
6150 Repairs - Building/Grounds	\$ 5,042.76	\$ 6,500.00	\$ 10,000.00
6155 Equipment Repairs/Maintenance	\$ 57,346.67	\$ 79,000.00	\$ 60,000.00
6160 Gas & Oil	\$ 26,746.75	\$ 28,000.00	\$ 36,000.00
6165 Utilities	\$ 16,156.33	\$ 15,000.00	\$ 15,000.00
6170 Dues & Subscriptions	\$ 9,596.30	\$ 12,000.00	\$ 12,000.00
6180 Transportation & Contingency	\$ 6,181.48	\$ 13,000.00	\$ 15,000.00
6185 Utility Billing	\$ 11,600.91	\$ 12,000.00	\$ 13,500.00
6190 Postage	\$ 13,225.37	\$ 14,200.00	\$ 15,250.00
6192 Certificate Compensation	\$ 6,825.00	\$ 7,000.00	\$ 7,000.00
6275 TRA - Raw Water	\$ 58,400.00	\$ 58,400.00	\$ 58,400.00
6276 TRA - Operation & Maintenance	\$ 1,144,126.00	\$ 1,250,000.00	\$ 1,285,000.00
6292 TRA - Debt Service	\$ 1,580,306.00	\$ 1,576,000.00	\$ 1,576,000.00
TOTAL OPERATING EXPENSES	\$ 3,682,158.34	\$ 3,856,325.00	\$ 3,947,900.00
6195 Capital Expenditures	\$ 136,422.54	\$ 525,000.00	\$ 2,823,000.00
6196 GO Refunding Bonds, Series 2007 I & S	\$ 31,808.04	\$ 32,032.00	\$ 0.00
6198 Certificates of Obligation, Series 2012 I & S	\$ 96,253.56	\$ 95,844.00	\$ 95,414.00
TOTAL DISBURSEMENTS	\$ 3,946,642.48	\$ 4,509,201.00	\$ 6,866,314.00
REVENUES:			
Water Sales	\$ 1,913,768.08	\$ 1,850,000.00	\$ 1,900,000.00
Water Sales - TDCJ Unit	\$ 979,354.65	\$ 950,000.00	\$ 950,000.00
Water Tap Fees/Recoveries	\$ 54,429.04	\$ 60,000.00	\$ 60,000.00
Sewer Fees	\$ 815,435.19	\$ 1,200,000.00	\$ 1,000,000.00
Electric Sales	\$ 183,655.52	\$ 449,201.00	\$ 2,956,314.00
TOTAL REVENUES	\$ 3,946,642.48	\$ 4,509,201.00	\$ 6,866,314.00

STATEMENT OF DISBURSEMENTS AND REVENUES

SEWER DEPARTMENT

ACCOUNTING CODE & ITEM		2015-2016 ACTUAL	2016-2017 ESTIMATE	2017-2018 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 244,563.43	\$ 227,000.00	\$ 239,000.00
6111	Salaries - Administration	\$ 33,968.70	\$ 35,000.00	\$ 43,000.00
6115	Social Security	\$ 21,500.58	\$ 22,700.00	\$ 25,000.00
6120	Retirement	\$ 38,619.15	\$ 39,000.00	\$ 41,000.00
6125	Employee Insurance	\$ 37,533.98	\$ 37,800.00	\$ 45,000.00
6126	Unemployment Compensation	\$ 0.00	\$ 0.00	\$ 0.00
6127	Uniforms	\$ 2,307.36	\$ 2,900.00	\$ 2,900.00
6130	Liability Insurance	\$ 5,523.37	\$ 6,100.00	\$ 8,000.00
6135	Legal/Professional	\$ 9,671.20	\$ 1,000.00	\$ 1,000.00
6141	Engineering/Lab Fees	\$ 23,599.85	\$ 20,000.00	\$ 20,000.00
6145	Supplies	\$ 44,616.41	\$ 45,000.00	\$ 45,000.00
6146	Chemicals	\$ 23,064.97	\$ 27,500.00	\$ 27,500.00
6150	Repairs - Building/Grounds	\$ 8,118.56	\$ 5,000.00	\$ 5,000.00
6155	Equipment Repairs/Maintenance	\$ 92,355.38	\$ 60,000.00	\$ 60,000.00
6160	Gas & Oil	\$ 5,495.06	\$ 6,000.00	\$ 7,700.00
6165	Utilities	\$ 27,378.00	\$ 26,500.00	\$ 26,500.00
6170	Dues & Subscriptions	\$ 9,707.98	\$ 10,000.00	\$ 10,000.00
6172	Sludge Disposal	\$ 47,725.83	\$ 50,000.00	\$ 50,000.00
6175	Toxicity Tests	\$ 0.00	\$ 0.00	\$ 3,500.00
6180	Transportation & Contingency	\$ 7,755.92	\$ 5,000.00	\$ 5,000.00
6192	Certificate Compensation	\$ 3,175.00	\$ 3,500.00	\$ 3,500.00
TOTAL OPERATING EXPENSES		\$ 686,680.73	\$ 630,000.00	\$ 668,600.00
6195	Capital Expenditures	\$ 571,578.60	\$ 300,000.00	\$ 610,000.00
6198	Certificates of Obligation, Series 2012 I & S	\$ 6,875.28	\$ 6,845.00	\$ 6,815.00
TOTAL DISBURSEMENTS		\$ 1,265,134.61	\$ 936,845.00	\$ 1,285,415.00
REVENUES:				
Sewer Fees		\$ 469,113.59	\$ 156,845.00	\$ 505,415.00
Sewer Fees - TDCJ Unit		\$ 783,532.50	\$ 760,000.00	\$ 760,000.00
Sewer Tap Fees/Recoveries		\$ 12,488.52	\$ 20,000.00	\$ 20,000.00
TOTAL REVENUES		\$ 1,265,134.61	\$ 936,845.00	\$ 1,285,415.00

**UTILITY FUND
2016 - 2017
RECAP OF CAPITAL EXPENDITURES**

**ACCOUNTING
CODE**

DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM

09-6195

ELECTRIC - \$300,000.00

\$	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

WATER - \$325,000.00

\$	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

SEWER - \$600,000.00

\$	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
2017 - 2018
PROPOSED CAPITAL EXPENDITURES**

**ACCOUNTING
CODE**

DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM

09-6195

ELECTRIC - \$460,800.00

\$	225,000.00	for wire, transformers, meters, street and night lights, poles and equipment rental for the electric distribution system
\$	20,000.00	for meter reader pickup truck (1/2 cost)
\$	175,000.00	for right-of-way contract trimming
\$	5,800.00	for 3-phase air switch and temporary load pickup or disconnect switch
\$	35,000.00	for line reconductoring

10-6195

WATER - \$2,823,000.00

\$	2,250,000.00	for construction of two new elevated water tanks (for West Street storage and Walnut Street storage)
\$	300,000.00	for pipe, valves, meters, hydrants and equipment rental for water distribution system upgrades
\$	20,000.00	for meter reader pickup truck (1/2 cost)
\$	10,000.00	for safety lighting and communications equipment
\$	165,000.00	for installation of 8" water line to complete loops - Bypass area
\$	28,000.00	for installation of 8" water line to complete loops - Northeast area
\$	50,000.00	for installation of 8" water line to complete loops - Northwest area

11-6195

SEWER - \$610,000.00

\$	200,000.00	for sewer pipe, manholes, and equipment rental for sewer system upgrades and rehabilitation projects
\$	50,000.00	for lift station odorization control
\$	100,000.00	for manhole rehabilitation and liner installation
\$	185,000.00	for rehabilitation of FM 350 South lift station (building and bar screen)
\$	40,000.00	for rebuild of sludge boxes
\$	35,000.00	for updated sampling equipment for wastewater treatment plant

DEBT SERVICE FUND
2017 - 2018 FISCAL YEAR

Overview of Debt Service Funds

Recap of Debt Service Funds

Certificates of Obligation, Series 2012

**General Obligation Refunding Bonds,
Series 2007**

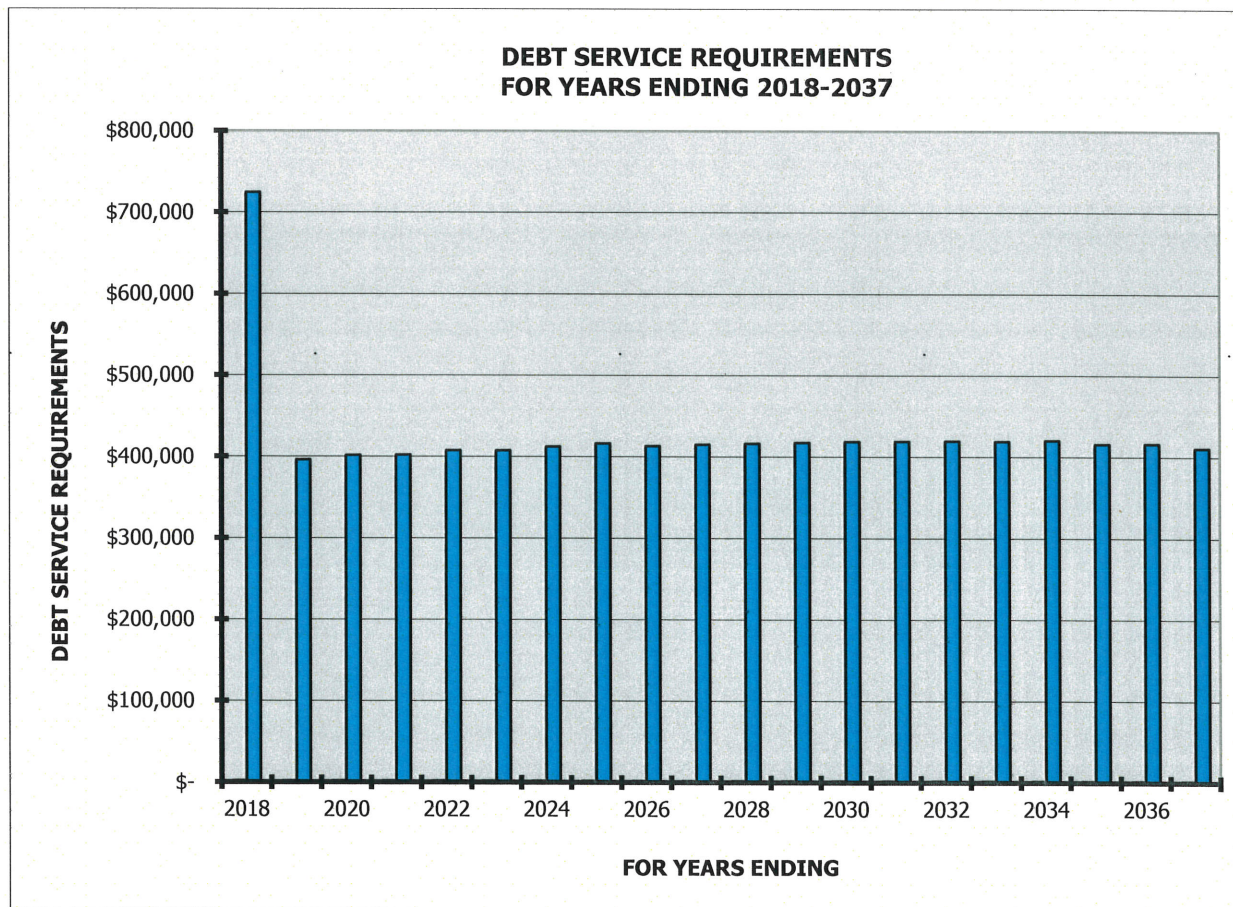
**General Obligation Refunding Bonds,
Series 2012**

DEBT SERVICE FUND OVERVIEW

FISCAL YEAR 2017-2018 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>9/30/17 PRINCIPAL OUTSTANDING</u>	<u>2017-2018 PRINCIPAL REQUIREMENTS</u>	<u>2017-2018 INTEREST REQUIREMENTS</u>	<u>2017-2018 PRINCIPAL OUTSTANDING</u>
CERTIFICATES OF OBLIGATION, SERIES 2012	\$ 5,750,000.00	\$ 50,000.00	\$ 177,175.00	\$ 5,700,000.00
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2007	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012	\$ 490,000.00	\$ 490,000.00	\$ 7,350.00	\$ 0.00
TOTALS	\$ 6,240,000.00	\$ 540,000.00	\$ 184,525.00	\$ 5,700,000.00

DEBT SERVICE FUNDS

CERTIFICATES OF OBLIGATION, SERIES 2012

9/30/17 BALANCE <u>OUTSTANDING</u>	2017-2018 PRINCIPAL <u>REQUIREMENTS</u>	2017-2018 INTEREST <u>REQUIREMENTS</u>	2017-2018 TOTAL <u>REQUIREMENTS</u>
\$ 5,750,000.00	\$ 50,000.00	\$ 177,175.00	\$ 227,175.00

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

	<u>2015-2016 ACTUAL</u>	<u>2016-2017 ESTIMATE</u>	<u>2017-2018 PROPOSED</u>
BALANCE	\$ 5,797.77	\$ 5,888.40	\$ 5,978.40
<u>CASH RECEIPTS:</u>			
Contributions from General and Utility Funds	\$ 229,175.16	\$ 228,175.00	\$ 227,175.00
Earned Interest	\$ 90.47	\$ 90.00	\$ 90.00
TOTAL CASH RECEIPTS	\$ 229,265.63	\$ 228,265.00	\$ 227,265.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 235,063.40	\$ 234,153.40	\$ 233,243.40
<u>CASH DISBURSEMENTS:</u>			
Bonds Redeemed	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
Interest Requirements	\$ 179,175.00	\$ 178,175.00	\$ 177,175.00
Transfer to General Fund	\$ 0.00	\$ 0.00	\$ 6,068.40
TOTAL CASH DISBURSEMENTS	\$ 229,175.00	\$ 228,175.00	\$ 233,243.40
BALANCE	\$ 5,888.40	\$ 5,978.40	\$ 0.00

DEBT SERVICE FUNDS

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2007

9/30/17 BALANCE OUTSTANDING	2017-2018 PRINCIPAL REQUIREMENTS	2017-2018 INTEREST REQUIREMENTS	2017-2018 TOTAL REQUIREMENTS
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

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

	2015-2016 <u>ACTUAL</u>	2016-2017 <u>ESTIMATE</u>	2017-2018 <u>PROPOSED</u>
BALANCE	\$ 4,087.21	\$ 4,625.16	\$ 5,160.16
<u>CASH RECEIPTS:</u>			
Contributions from General and Utility Funds	\$ 454,400.16	\$ 457,600.00	\$ 0.00
Earned Interest	<u>\$ 537.79</u>	<u>\$ 535.00</u>	<u>\$ 0.00</u>
TOTAL CASH RECEIPTS	\$ 454,937.95	\$ 458,135.00	\$ 0.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 459,025.16	\$ 462,760.16	\$ 5,160.16
<u>CASH DISBURSEMENTS:</u>			
Bonds Redeemed	\$ 420,000.00	\$ 440,000.00	\$ 0.00
Interest Requirements	<u>\$ 34,400.00</u>	<u>\$ 17,600.00</u>	<u>\$ 0.00</u>
TOTAL CASH DISBURSEMENTS	\$ 454,400.00	\$ 457,600.00	\$ 0.00
BALANCE	\$ 4,625.16	\$ 5,160.16	\$ 5,160.16

DEBT SERVICE FUNDS

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012

9/30/17 BALANCE <u>OUTSTANDING</u>	2017-2018 PRINCIPAL <u>REQUIREMENTS</u>	2017-2018 INTEREST <u>REQUIREMENTS</u>	2017-2018 TOTAL <u>REQUIREMENTS</u>
\$ 490,000.00	\$ 490,000.00	\$ 7,350.00	\$ 497,350.00

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)

	2015-2016 <u>ACTUAL</u>	2016-2017 <u>ESTIMATE</u>	2017-2018 <u>PROPOSED</u>
BALANCE	\$ 2,436.25	\$ 2,882.01	\$ 3,327.01
<u>CASH RECEIPTS:</u>			
Contributions from General and Utility Funds	\$ 594,600.00	\$ 596,050.00	\$ 497,350.00
Earned Interest	\$ <u>445.76</u>	\$ <u>445.00</u>	\$ <u>445.00</u>
TOTAL CASH RECEIPTS	\$ 595,045.76	\$ 596,495.00	\$ 497,795.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 597,482.01	\$ 599,377.01	\$ 501,122.01
<u>CASH DISBURSEMENTS:</u>			
Bonds Redeemed	\$ 570,000.00	\$ 580,000.00	\$ 490,000.00
Interest Requirements	\$ <u>24,600.00</u>	\$ <u>16,050.00</u>	\$ <u>7,350.00</u>
TOTAL CASH DISBURSEMENTS	\$ 594,600.00	\$ 596,050.00	\$ 497,350.00
BALANCE	\$ 2,882.01	\$ 3,327.01	\$ 3,772.01

RESERVE FUND
2017 - 2018 FISCAL YEAR

Street Improvement Fund
Water System Reserve & Maintenance Fund
Electric Improvement Fund

RESERVE FUNDS

STREET IMPROVEMENT FUND

	2015-2016 <u>ACTUAL</u>	2016-2017 <u>ESTIMATE</u>	2017-2018 <u>PROPOSED</u>
BALANCE	\$ 6,626.89	\$ 6,636.86	\$ 6,646.71
<u>CASH RECEIPTS:</u>			
Earned Interest	\$ 9.97	\$ 9.85	\$ 10.00
TOTAL CASH RECEIPTS	\$ 9.97	\$ 9.85	\$ 10.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 6,636.86	\$ 6,646.71	\$ 6,656.71
<u>CASH DISBURSEMENTS:</u>	\$ 0.00	\$ 0.00	\$ 0.00
BALANCE	\$ 6,636.86	\$ 6,646.71	\$ 6,656.71

RESERVE FUNDS

WATER SYSTEM RESERVE AND MAINTENANCE FUND

	2015-2016 <u>ACTUAL</u>	2016-2017 <u>ESTIMATE</u>	2017-2018 <u>PROPOSED</u>
BALANCE	\$ 61,644.89	\$ 61,799.60	\$ 61,954.25
<u>CASH RECEIPTS:</u>			
Earned Interest	<u>\$ 154.71</u>	<u>\$ 154.65</u>	<u>\$ 150.00</u>
TOTAL CASH RECEIPTS	\$ 154.71	\$ 154.65	\$ 150.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 61,799.60	\$ 61,954.25	\$ 62,104.25
<u>CASH DISBURSEMENTS:</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
BALANCE	\$ 61,799.60	\$ 61,954.25	\$ 62,104.25

RESERVE FUNDS

ELECTRIC IMPROVEMENT FUND

	2015-2016 <u>ACTUAL</u>	2016-2017 <u>ESTIMATE</u>	2017-2018 <u>PROPOSED</u>
BALANCE	\$ 1,503,583.23	\$ 1,503,586.77	\$ 1,503,590.31
<u>CASH RECEIPTS:</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 1,503,583.23	\$ 1,503,586.77	\$ 1,503,590.31
<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	\$ 1,503,583.23	\$ 1,503,586.77	\$ 1,503,590.31

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