

**CITY OF
LIVINGSTON, TEXAS
ANNUAL BUDGET**

**October 1, 2018
through
September 30, 2019**

CITY COUNCIL

**Judy B. Cochran, Mayor
Alan Cook, Mayor Pro-tem
Ray Luna , Alderman
Elgin Davis, Alderman
Marion "Bid" Smith, Alderman
Clarke Evans, Alderman**

CITY ADMINISTRATION

**Billy S. Wiggins, City Manager
Ellie Monteaux, City Secretary/Assistant City Manager
Patricia Crawford, Finance Director
Jim Wright, City Attorney**

CITY OF LIVINGSTON, TEXAS
2018 - 2019
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

September 11, 2018

Honorable Judy B. Cochran, Mayor
and City Councilmembers
City of Livingston, Texas

Dear Mayor and Council Members:

In Re: **ANNUAL BUDGET for Period**
October 1, 2018 through
September 30, 2019

I am pleased to submit the annual budget for the City of Livingston for the fiscal year October 1, 2018 through September 30, 2019, 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	\$22,766,826.78
Operating Income	\$24,900,147.00
Grant Funds	\$ 286,800.00
Transfers	\$ 0.00
TOTAL REVENUES	\$47,953,773.78

EXPENSES

Operating Expenses	\$20,329,050.00
Capital Outlays	\$ 5,879,000.00
Debt Services	\$ 396,175.00
TOTAL EXPENSES	\$26,604,225.00
YEAR END BALANCE	\$21,349,548.78

Judy B. Cochran, Mayor

Billy S. Wiggins, City Manager

Ellie Monteaux, City Secretary

Council Members: Raymond Luna, Elgin Davis, Alan Cook, Marion A. 'Bid' Smith

The objective of the City of Livingston 2018-2019 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 2018-2019 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, utility connections, as well as an increase in the sales tax collections. Currently, sales tax revenue accounts for 15.3% of the city's total annual operating revenue, while utility fees for sanitation, electric, water and sewer services account for 80% of the city's total annual operating revenue. Continuing growth in these two major revenue sources, which account for 95.3% 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.

2017 - 2018 has seen steady growth in the number of new and/or renovated businesses. 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 a Schlotzsky's restaurant included, Best Stop gas/convenience store with a Huddle House restaurant included, Discount Tire and a Hartz Chicken and store build-out.

The 2018-2019 Budget will be challenging as I am requesting approval of \$5,879,000 of some much needed Capital Improvements for the City. Approximately 70% of the total is made up of the following:

- Two (2) Elevated Water Tanks (West and Walnut Streets) \$2.4mm
- Sewer System Upgrades \$500k
- Street Improvements \$500k
- Water Line Upgrades to improve water pressure in the City \$450k
- A new bucket truck for the Electric Dept. \$180k
- Three (3) new vehicles for the Police Dept. & Animal Control Officer \$122k

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

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

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

We also appreciate the efforts of numerous youth organizations that work tirelessly to provide programming and maintenance for our baseball fields, softball fields, rodeo arena 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.

Dennis Clifton	Chief of Police
Corky Cochran	LVFD Fire Chief
Jeff Hunter	Community Development Coordinator
Patricia Crawford	Finance Director
Priscilla Emrich	Librarian
Keith Foxworth	Garage Superintendent
Linda Hammond	Human Resources Coordinator
Hec Long	Public Works Coordinator
Josh Mohler	Fire Marshal & Code Enforcement Officer
Ellie Monteaux	Assistant City Manager & City Secretary
DeWayne Oates	Electric Superintendent
Amy Borel	Trades Days / Main Street / Special Events
Julie Miller	Utility Billing

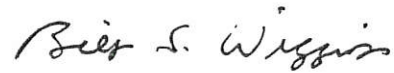
Most importantly, I want to extend my very special thanks to the employees of our city who are committed to providing quality services for our citizens 365 days of the year. They are truly a dedicated group of people who care deeply about our community and are eager to see Livingston grow and prosper.

Mayor and Council Members
September 11, 2018
Page 4

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,

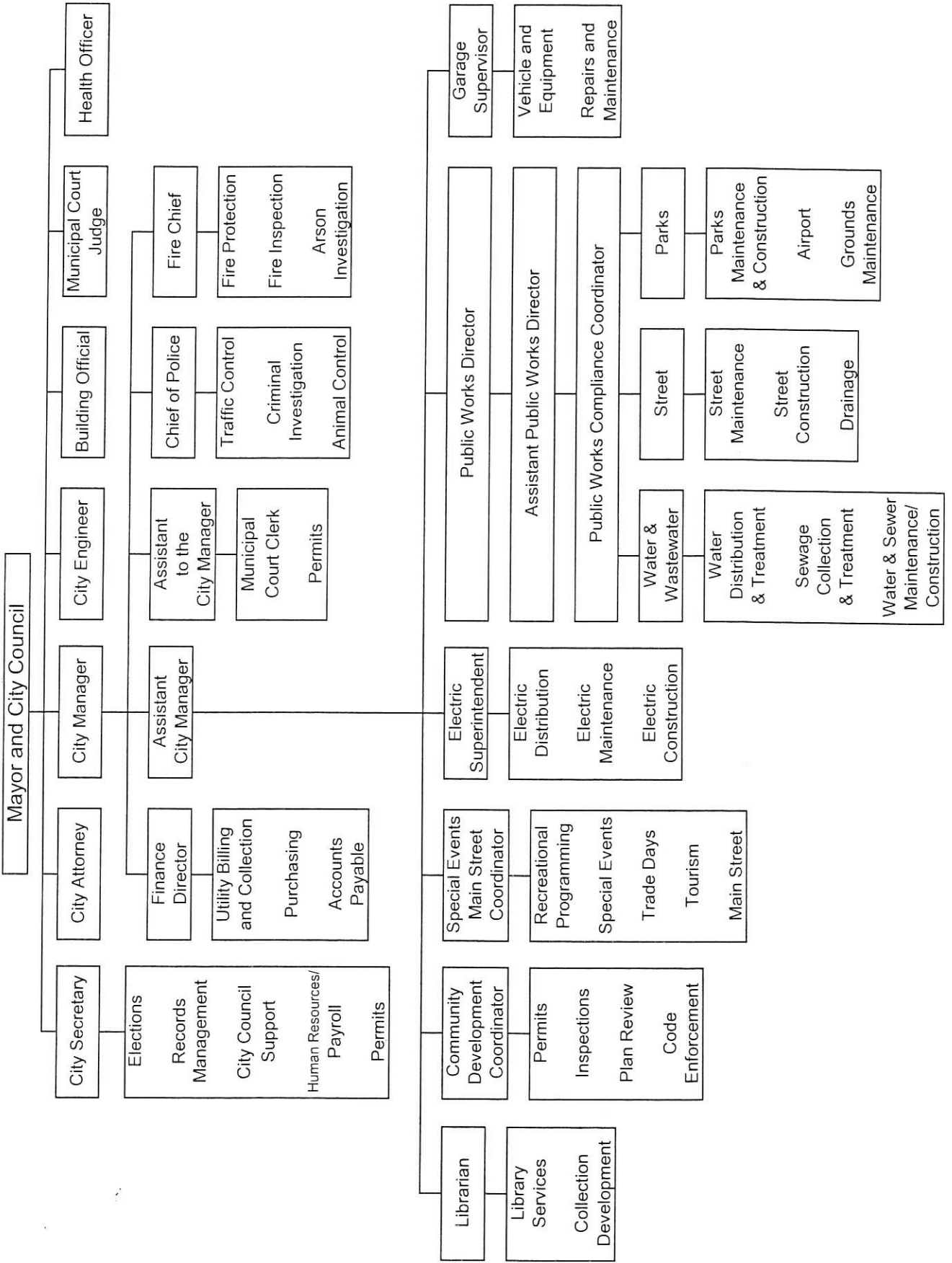
CITY OF LIVINGSTON, TEXAS

A handwritten signature in cursive script that reads "Billy S. Wiggins".

Billy S. Wiggins, City Manager

ORGANIZATIONAL CHART

CITY OF LIVINGSTON, TEXAS ORGANIZATIONAL CHART 2018 - 2019



**PROPOSED DEPARTMENTAL
STAFFING LEVELS**

CITY OF LIVINGSTON
PROPOSED DEPARTMENTAL STAFFING LEVELS
2018 – 2019 BUDGET
AUGUST, 2018

ADMINISTRATION:	
8 Full-Time Positions	City Manager
	City Attorney/Assistant to the City Manager
	Finance Director
	City Secretary/Assistant City Manager
	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:	
27 Full-Time Positions	Police Chief
	Lieutenant
	Detectives (2)
	Officers (13)
	School-Based Officers (2)
	Dispatchers (4)
	Administrative Assistants (2)
	Animal Control Officer
	Court Clerk
1 Part-Time Position	Relief Dispatcher
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
2018 - 2019 BUDGET
AUGUST, 2018**

STREET:	
7 Full-Time Positions	Street Sweeper Operator
	Equipment Operators (2)
	Maintenance Workers (3)
	Utility Customer Service Representative I*
ELECTRIC:	
9 Full-Time Positions	Electric Superintendent
	Foreman
	Lineworkers (7)
PARKS & RECREATION TRADE DAYS:	
10 Full-Time Positions	Special Events/Main Street Coordinator
	Special Events Administrative Assistant
	Special Events Office Assistant
	Grounds Maintenance Foreman
	Groundswoker II (4)
	Groundswoker I (2)
WATER:	
9 Full-Time Positions	Public Works Director
	Assistant Public Works Director
	Public Works Compliance Coordinator
	Equipment Specialist
	Utility Customer Service Representative II
	Utility Customer Service Representatives I (2 + *)
	Maintenance Workers (2)
WASTEWATER:	
4 Full-Time Positions	Chief Plant Operator
	Plant Operator
	Maintenance Worker (2)
	Utility Customer Service Representative I*
TOTAL POSITIONS:	87 Full-Time
	3 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:

The 2018 - 2019 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 2018 - 2019 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 10/1/18 is \$5,700,000. 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 11, 2018, at 5:00 P.M. to consider and adopt the budget for the fiscal year 2018 - 2019. This budget was adopted on September 11, 2018 by a record vote of the City Council as follows:

AYES: Alderman Alan Cook
 Alderman Ray Luna
 Alderman Elgin Davis
 Alderman Clarke Evans
 Alderman Marion "Bid" Smith

NOES: None

BUDGET SUMMARY
2018 - 2019 FISCAL YEAR

GENERAL AND UTILITY SYSTEMS
OPERATING FUNDS

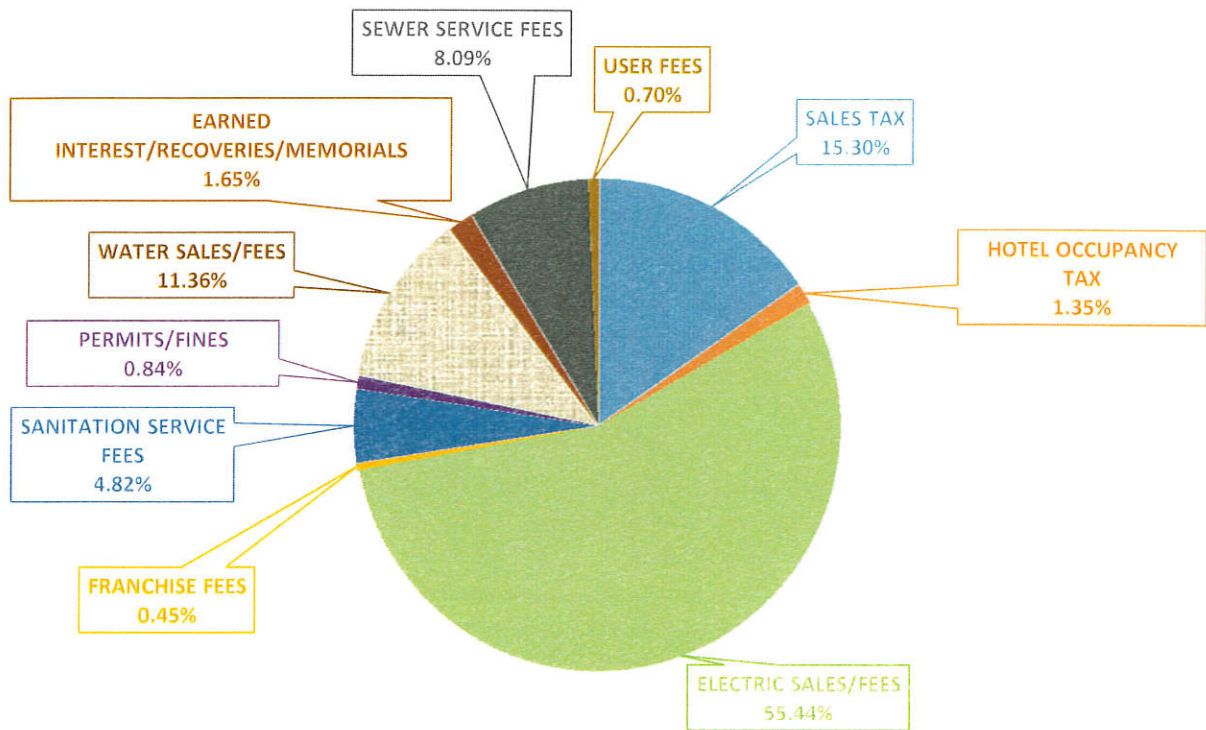
SUMMARY OF GENERAL AND UTILITY OPERATING FUNDS

ANNUAL BUDGET

2018 - 2019

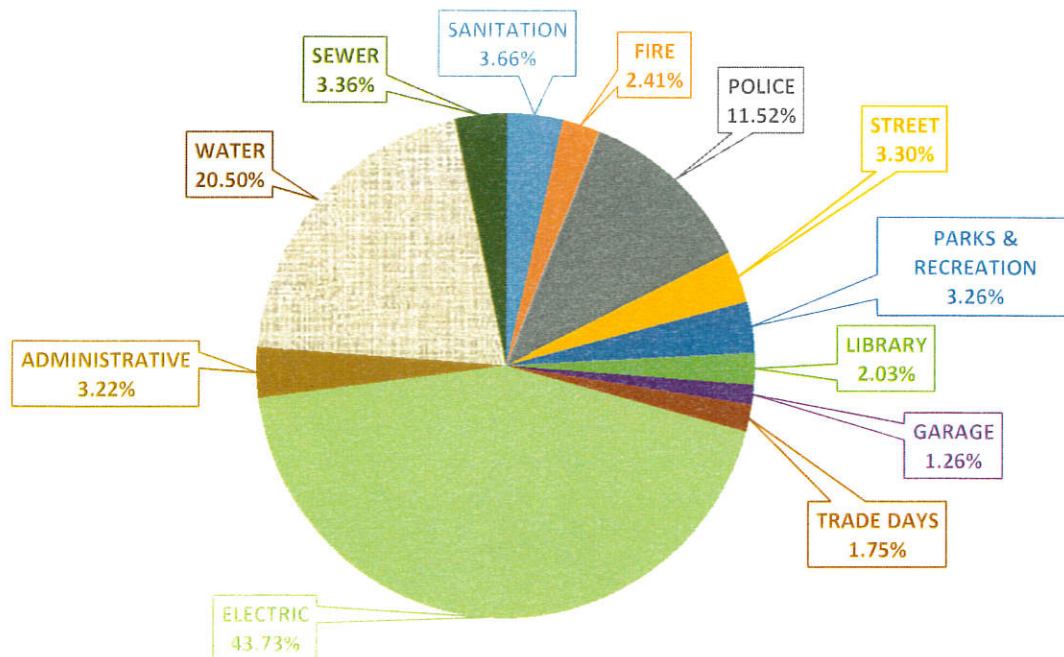
	10/1/16-9/30/17 <u>ACTUAL</u>	10/1/17-9/30/18 <u>ESTIMATE</u>	10/1/18-9/30/19 <u>PROPOSED</u>
BEGINNING BALANCE	\$ 15,166,296.02	\$ 19,772,641.78	\$ 22,766,826.78
<u>INCOME:</u>			
Administration Department	\$ 4,345,237.21	\$ 4,347,535.00	\$ 4,303,000.00
Sanitation Department	\$ 1,215,053.00	\$ 1,207,885.00	\$ 1,206,000.00
Fire Department	\$ 48,644.95	\$ 49,300.00	\$ 51,261.00
Police Department	\$ 326,785.70	\$ 330,500.00	\$ 330,500.00
Street Department	\$ 2,660.76	\$ 1,500.00	\$ 2,500.00
Parks and Recreation Department	\$ 132,175.80	\$ 120,000.00	\$ 105,000.00
Library Department	\$ 38,588.09	\$ 32,788.00	\$ 33,000.00
Trade Days Department	\$ 56,496.25	\$ 51,000.00	\$ 55,000.00
Electric Department	\$ 15,072,587.84	\$ 13,854,500.00	\$ 13,883,886.00
Water Department	\$ 3,019,363.40	\$ 2,828,029.00	\$ 2,922,000.00
Sewer Department	\$ 2,118,296.00	\$ 2,014,000.00	\$ 2,008,000.00
TOTAL OPERATING INCOME	\$ 26,375,889.00	\$ 24,837,037.00	\$ 24,900,147.00
Grant Funds	\$ 4,382.48	\$ 15,800.00	\$ 286,800.00
Transfers from Reserve & Improvement Funds and Debt Service Funds	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL INCOME, TRANSFERS AND CASH	\$ 41,546,567.50	\$ 44,625,478.78	\$ 47,953,773.78
<u>DISBURSEMENTS:</u>			
Administration Department	\$ 563,709.69	\$ 620,900.00	\$ 593,800.00
Sanitation Department	\$ 624,915.84	\$ 705,000.00	\$ 705,000.00
Fire Department	\$ 412,475.02	\$ 463,000.00	\$ 516,900.00
Police Department	\$ 2,026,916.05	\$ 2,218,000.00	\$ 2,321,800.00
Street Department	\$ 571,862.59	\$ 636,300.00	\$ 675,500.00
Parks and Recreation Department	\$ 601,479.61	\$ 627,350.00	\$ 671,450.00
Library Department	\$ 366,110.60	\$ 390,800.00	\$ 404,150.00
Garage Department	\$ 216,783.11	\$ 243,000.00	\$ 363,500.00
Trade Days Department	\$ 304,192.14	\$ 336,775.00	\$ 342,450.00
Electric Department	\$ 8,875,233.99	\$ 8,419,200.00	\$ 8,890,500.00
Water Department	\$ 3,839,752.98	\$ 3,947,500.00	\$ 4,128,600.00
Sewer Department	\$ 618,339.55	\$ 646,300.00	\$ 715,400.00
TOTAL OPERATING EXPENSES	\$ 19,021,771.17	\$ 19,254,125.00	\$ 20,329,050.00
Capital Outlays - All Departments	\$ 1,470,329.07	\$ 1,880,000.00	\$ 5,879,000.00
Transfers to Debt Service Funds	\$ 1,281,825.48	\$ 724,527.00	\$ 396,175.00
TOTAL DISBURSEMENTS	\$ 21,773,925.72	\$ 21,858,652.00	\$ 26,604,225.00
YEAR END BALANCE.....	\$ 19,772,641.78	\$ 22,766,826.78	\$ 21,349,548.78

**2018-2019 OPERATING INCOME
TOTAL GENERAL & UTILITY FUNDS
(WHERE THE MONEY COMES FROM)**



**2018-2019 OPERATING EXPENSES
TOTAL GENERAL & UTILITY FUNDS***
(WHERE THE MONEY GOES)

*Excludes Capital Expenses and Debt Service Expenses



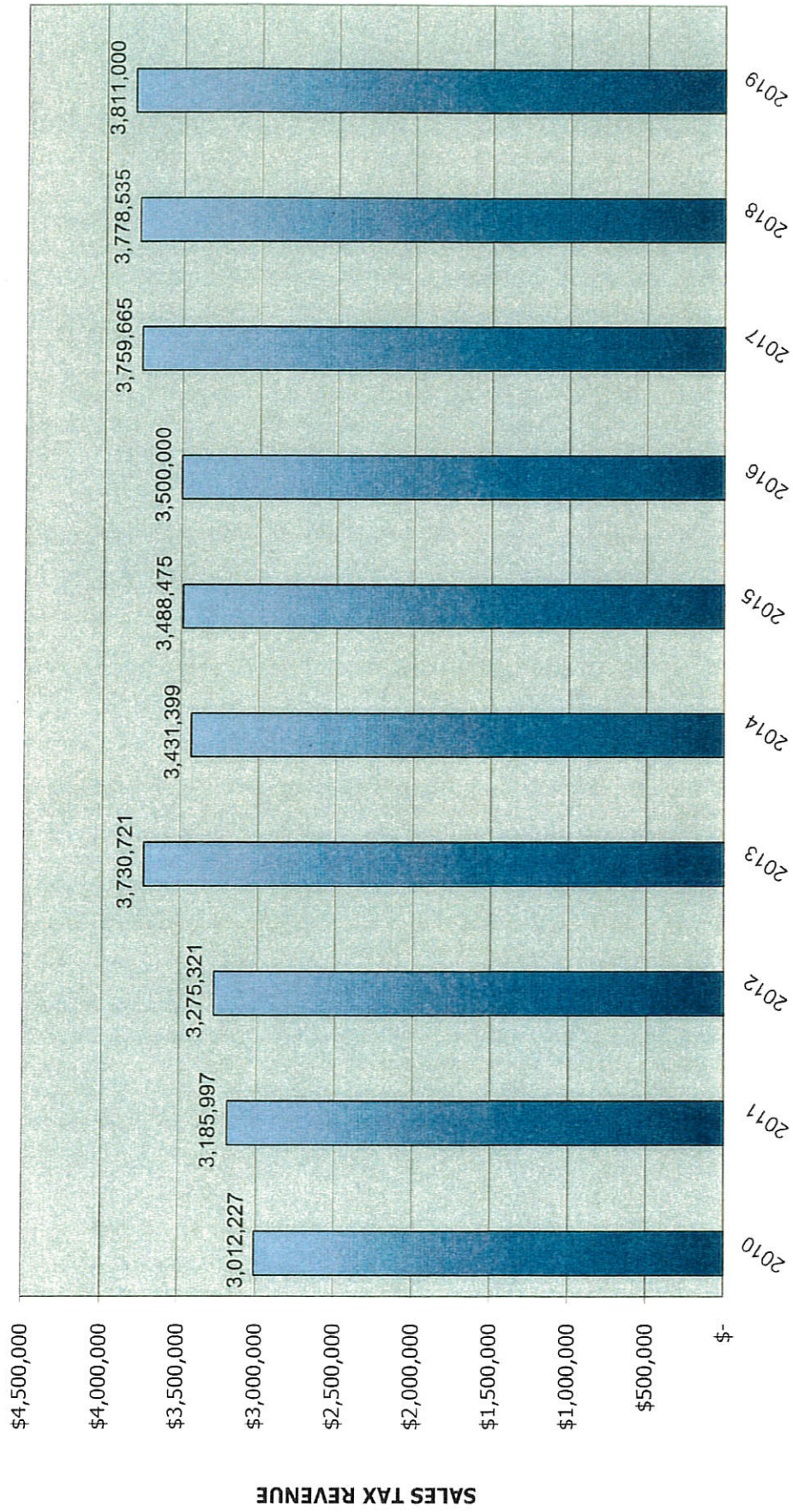
**PROPOSED 2018-2019
GENERAL AND UTILITY FUNDS
TOTAL EXPENSES BY CATEGORY**

CATEGORY	AMOUNT OF EXPENSE
Salaries	\$ 4,703,000.00
Social Security	\$ 331,500.00
Retirement	\$ 725,000.00
Employee Group Health Insurance	\$ 934,000.00
Uniforms	\$ 43,200.00
Liability/Property/Auto/Workers' Compensation Insurance	\$ 218,300.00
Hotel Occupancy Tax Distributions to Organizations	\$ 95,000.00
Auditing - Outside Contract Services	\$ 40,500.00
Supplies	\$ 303,000.00
Buildings and Grounds - Repairs and Maintenance	\$ 258,000.00
Equipment - Repairs and Maintenance	\$ 374,000.00
Gas and Oil	\$ 189,200.00
Utilities	\$ 155,500.00
Dues and Subscriptions	\$ 79,350.00
Building Demolitions	\$ 10,000.00
Transportation and Contingency	\$ 99,600.00
Event Programming	\$ 25,000.00
Postage	\$ 44,200.00
Contract Sanitation Collection/Disposal Services	\$ 640,000.00
Recruitment	\$ 1,500.00
LVFD Maintenance Contribution	\$ 23,000.00
LVFD Fire Calls/Drills	\$ 41,000.00
Legal/Professional Services	\$ 46,000.00
Training	\$ 1,500.00
Certificate Compensation	\$ 31,500.00
Garbage Bags for Customers	\$ 65,000.00

**PROPOSED 2018 - 2019
GENERAL AND UTILITY FUNDS
TOTAL EXPENSES BY CATEGORY**

CATEGORY	AMOUNT OF EXPENSE
Transit System Pro Rata Contribution	\$ 4,200.00
Chemicals	\$ 50,000.00
Advertising/Promotions	\$ 75,000.00
Contract Security	\$ 2,100.00
Engineering/Lab Fees	\$ 41,000.00
Electric Power Purchase	\$ 7,500,000.00
Utility Billing Contract Services	\$ 26,000.00
Trinity River Authority - Raw Water	\$ 58,400.00
Trinity River Authority - Operations and Maintenance	\$ 1,465,000.00
Trinity River Authority - Debt Service Costs	\$ 1,576,000.00
Sludge Disposal Fees	\$ 50,000.00
Toxicity Testing	\$ 3,500.00
TOTAL OPERATING EXPENSES	\$ 20,329,050
Debt Service	\$ 396,175.00
Capital Expenditures	\$ 5,879,000.00
TOTAL EXPENSES	\$ 26,604,225

**MUNICIPAL SALES TAX REVENUE
FISCAL YEARS ENDING 2010 - 2019**



FISCAL YEARS ENDING SEPTEMBER 30TH
(2018 Estimate and 2019 Proposed)

GENERAL FUND

2018 - 2019 FISCAL YEAR

Overview of General Fund

Statement of Cash Receipts

Statements of Disbursements and Revenues

Recap of Capital Expenditures, 2017-2018

Proposed Capital Expenditures, 2018-2019

GENERAL FUND OVERVIEW

FISCAL YEAR 2018- 2019 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 2018-2019 are estimated to be \$6,098,061.00. This is \$11,247.00 less than the cash receipts of \$6,109,308.00 from the previous fiscal year. We have not included an increase in General Fund revenue or other revenues for the 2018-2019 fiscal year.

Expenditures - Operating Account: Total operating expenses for fiscal year 2018-2019 are estimated to be \$6,594,550.00, an increase of \$353,425.00, or 5.66%, over the previous fiscal year operating expenses of \$6,241,125.00. This increase is due to a 2.4% cost-of-living adjustment for all salary classifications, a 5% 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 2018-2019 fiscal year budget for the General Fund.

Expenditures - Capital Outlays: Total capital expenditures in the General Fund for the 2018-2019 fiscal year are \$987,000.00. 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 \$96,000.00 for two patrol vehicles, \$68,000.00 for vehicles for various departments, \$75,000 for drainage work on Milam & Calhoun, as well as \$38,000.00 for the Phase 2 purchase of our financial software package. An itemized listing of the proposed capital expenditures for the 2018-2019 fiscal year is included in the budget document.

Expenditures - Debt Service: Expenditures from the General Fund for debt service for 2018-2019 for Certificates of Obligation, Series 2012 will be \$217,897.00, a decrease of \$404,401.00 from fiscal year 2017-2018.

GENERAL FUND CASH RECEIPTS

	10/1/16-9/30/17 <u>ACTUAL</u>	10/1/17-9/30/18 <u>ESTIMATE</u>	10/1/18-9/30/19 <u>PROPOSED</u>
ADMINISTRATION DEPARTMENT:			
4300 Sales Tax	\$ 3,759,664.50	\$ 3,788,535.00	\$ 3,811,000.00
4301 Hotel Occupancy Tax	\$ 316,075.41	\$ 335,000.00	\$ 300,000.00
4310 Gross Receipts & Franchise Fees	\$ 128,600.80	\$ 112,000.00	\$ 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	\$ 28,723.22	\$ 32,000.00	\$ 22,000.00
4380 Permits - Building	\$ 75,447.89	\$ 43,000.00	\$ 21,000.00
4410 Recoveries	\$ 2,554.08	\$ 3,000.00	\$ 3,000.00
4440 Earned Interest	\$ 3,382.10	\$ 3,000.00	\$ 3,000.00
4450 Miscellaneous	\$ 30,789.21	\$ 31,000.00	\$ 31,000.00
TOTAL ADMINISTRATION DEPARTMENT	\$ 4,345,237.21	\$ 4,347,535.00	\$ 4,303,000.00
SANITATION DEPARTMENT:			
4410 Recoveries	\$ 6,210.00	\$ 6,885.00	\$ 6,000.00
4430 Sanitation Service Fees	\$ 1,208,843.00	\$ 1,201,000.00	\$ 1,200,000.00
TOTAL SANITATION DEPARTMENT	\$ 1,215,053.00	\$ 1,207,885.00	\$ 1,206,000.00
FIRE DEPARTMENT:			
4410 Recoveries	\$ 27,988.05	\$ 8,000.00	\$ 10,000.00
4415 County Contributions	\$ 20,656.90	\$ 41,300.00	\$ 41,261.00
TOTAL FIRE DEPARTMENT	\$ 48,644.95	\$ 49,300.00	\$ 51,261.00
POLICE DEPARTMENT:			
4410 Recoveries	\$ 156,925.69	\$ 162,500.00	\$ 162,500.00
4360 Municipal Court Fines & Fees	\$ 163,406.01	\$ 160,000.00	\$ 160,000.00
4370 Permits - Tow Trucks/Alarms	\$ 4,630.00	\$ 5,500.00	\$ 5,500.00
4450 Accident Reports	\$ 1,824.00	\$ 2,500.00	\$ 2,500.00
4455 Humane Fees	\$ 0.00	\$ 0.00	\$ 0.00
4470 Grant Funds - US Dept. of Justice	\$ 1,099.17	\$ 12,500.00	\$ 1,800.00
TOTAL POLICE DEPARTMENT	\$ 327,884.87	\$ 343,000.00	\$ 332,300.00

**GENERAL FUND
CASH RECEIPTS**

	10/1/16-9/30/17 <u>ACTUAL</u>	10/1/17-9/30/18 <u>ESTIMATE</u>	10/1/18-9/30/19 <u>PROPOSED</u>
STREET DEPARTMENT:			
4390 Paving Assessments	\$ 963.92	\$ 1,000.00	\$ 1,500.00
4410 Recoveries	\$ 1,696.84	\$ 500.00	\$ 1,000.00
4470 Grant Funds - CDBG - Street Project	\$ 3,050.00	\$ 0.00	\$ 0.00
TOTAL STREET DEPARTMENT.....	\$ 5,710.76	\$ 1,500.00	\$ 2,500.00
PARKS AND RECREATION DEPARTMENT:			
4405 Airport Lease Fees	\$ 5,675.00	\$ 6,000.00	\$ 6,000.00
4406 Airport Parking Fees	\$ 450.00	\$ 500.00	\$ 500.00
4407 Airport Gasoline Fees	\$ 43,914.97	\$ 45,000.00	\$ 40,000.00
4410 Recoveries	\$ 28,508.33	\$ 20,000.00	\$ 15,000.00
4413 Concession Fees	\$ 11,377.50	\$ 10,000.00	\$ 10,000.00
4445 Facility Use Fees - Pavilions	\$ 4,680.00	\$ 3,500.00	\$ 3,500.00
4446 Swimming Fees	\$ 37,570.00	\$ 35,000.00	\$ 30,000.00
4470 Grant Funds	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL PARKS AND RECREATION DEPARTMENT	\$ 132,175.80	\$ 120,000.00	\$ 105,000.00
LIBRARY DEPARTMENT:			
4410 Recoveries	\$ 3,519.90	\$ 3,788.00	\$ 4,000.00
4411 Computer Fees	\$ 5,012.75	\$ 5,500.00	\$ 6,000.00
4420 Fines & Fees	\$ 4,354.81	\$ 4,500.00	\$ 5,000.00
4445 Nonresident User Fees	\$ 6,275.00	\$ 7,000.00	\$ 7,000.00
4460 Memorials	\$ 19,425.63	\$ 8,500.00	\$ 11,000.00
4465 Memorial Capital Contribution (Library Museum Board)	\$ 0.00	\$ 3,500.00	\$ 0.00
4470 Grant Funds	\$ 233.31	\$ 3,300.00	\$ 10,000.00
TOTAL LIBRARY DEPARTMENT	\$ 38,821.40	\$ 36,088.00	\$ 43,000.00
TRADE DAYS DEPARTMENT:			
4401 Trade Days Fees	\$ 56,496.25	\$ 51,000.00	\$ 55,000.00
TOTAL TRADE DAYS DEPARTMENT	\$ 56,496.25	\$ 51,000.00	\$ 55,000.00
TOTAL CASH RECEIPTS	\$ 6,170,024.24	\$ 6,156,308.00	\$ 6,098,061.00

STATEMENT OF DISBURSEMENTS AND REVENUES

ADMINISTRATION DEPARTMENT

ACCOUNTING CODE & ITEM		2016-2017 ACTUAL	2017-2018 ESTIMATE	2018-2019 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 173,963.10	\$ 178,000.00	\$ 187,000.00
6115	Social Security	\$ 13,406.81	\$ 14,000.00	\$ 14,500.00
6120	Retirement**	\$ 70,020.98	\$ 94,000.00	\$ 30,000.00
6125	Employee Insurance**	\$ 64,322.88	\$ 103,000.00	\$ 32,000.00
6127	Uniforms	\$ 0.00	\$ 500.00	\$ 600.00
6130	Liability Insurance	\$ 8,409.70	\$ 11,000.00	\$ 13,000.00
6135	Legal/Professional	\$ 18,624.79	\$ 16,000.00	\$ 20,000.00
6136	Hotel Tax Contributions	\$ 68,773.96	\$ 65,000.00	\$ 95,000.00
6140	Auditing Fees	\$ 13,266.66	\$ 13,200.00	\$ 13,500.00
6145	Supplies	\$ 21,923.06	\$ 20,000.00	\$ 25,000.00
6150	Repairs - Building/Grounds	\$ 37,204.48	\$ 20,000.00	\$ 50,000.00
6155	Equipment Repairs/Maintenance	\$ 13,530.78	\$ 13,000.00	\$ 13,000.00
6160	Gas & Oil	\$ 1,926.17	\$ 2,200.00	\$ 2,200.00
6165	Utilities	\$ 12,935.86	\$ 18,000.00	\$ 26,000.00
6170	Dues & Subscriptions	\$ 10,896.72	\$ 12,000.00	\$ 12,000.00
6175	Building Demolitions	\$ 650.00	\$ 1,000.00	\$ 10,000.00
6176	Office Lease	\$ 6,000.00	\$ 0.00	\$ 0.00
6180	Transportation & Contingency	\$ 22,117.41	\$ 25,000.00	\$ 30,000.00
6181	Programming	\$ 1,055.55	\$ 10,000.00	\$ 15,000.00
6190	Postage	\$ 4,680.78	\$ 5,000.00	\$ 5,000.00
TOTAL OPERATING EXPENSES		\$ 563,709.69	\$ 620,900.00	\$ 593,800.00
6195	Capital Expenditures	\$ 14,300.02	\$ 60,000.00	\$ 50,000.00
6196	General Obligation Refunding Bonds, Series 2007 I & S	\$ 146,432.04	\$ 0.00	\$ 0.00
TOTAL DISBURSEMENTS		\$ 724,441.75	\$ 680,900.00	\$ 643,800.00
REVENUES:				
Hotel Occupancy Tax		\$ 63,215.08	\$ 67,000.00	\$ 65,000.00
Gross Receipts/Franchise Fees		\$ 128,600.80	\$ 112,000.00	\$ 112,000.00
Permits, Recoveries, Interest, Miscellaneous		\$ 140,896.50	\$ 112,000.00	\$ 80,000.00
Sales Tax		\$ 391,729.37	\$ 389,900.00	\$ 386,800.00
TOTAL REVENUES		\$ 724,441.75	\$ 680,900.00	\$ 643,800.00

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

** Administration costs on Retirement and Employee Insurance are split amongst all eleven departments

STATEMENT OF DISBURSEMENTS AND REVENUES
SANITATION DEPARTMENT

ACCOUNTING CODE & ITEM	2016-2017 ACTUAL	2017-2018 ESTIMATE	2018-2019 PROPOSED
DISBURSEMENTS:			
6145 Supplies	\$ 61,255.27	\$ 65,000.00	\$ 65,000.00
6171 Contract Disposal Service	\$ 563,660.57	\$ 640,000.00	\$ 640,000.00
TOTAL OPERATING EXPENSES	\$ 624,915.84	\$ 705,000.00	\$ 705,000.00
REVENUES:			
Sanitation Service Fees	\$ 618,705.84	\$ 698,115.00	\$ 699,000.00
Recoveries	\$ 6,210.00	\$ 6,885.00	\$ 6,000.00
TOTAL REVENUES	\$ 624,915.84	\$ 705,000.00	\$ 705,000.00

STATEMENT OF DISBURSEMENTS AND REVENUES

FIRE DEPARTMENT

ACCOUNTING CODE & ITEM	2016-2017 ACTUAL	2017-2018 ESTIMATE	2018-2019 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 152,361.52	\$ 174,000.00	\$ 190,000.00
6111 Salaries - Administration	\$ 32,245.95	\$ 43,000.00	\$ 41,000.00
6115 Social Security	\$ 10,864.05	\$ 13,000.00	\$ 12,000.00
6120 Retirement**	\$ 15,964.54	\$ 21,000.00	\$ 30,000.00
6125 Employee Insurance**	\$ 19,240.00	\$ 26,000.00	\$ 40,000.00
6127 Uniforms	\$ 236.64	\$ 500.00	\$ 500.00
6130 Liability Insurance	\$ 28,319.93	\$ 29,000.00	\$ 31,000.00
6131 Recruitment	\$ 0.00	\$ 0.00	\$ 1,500.00
6145 Supplies	\$ 41,696.97	\$ 34,000.00	\$ 39,000.00
6150 Repairs - Building/Grounds	\$ 0.00	\$ 2,000.00	\$ 2,500.00
6155 Equipment Repairs/Maintenance	\$ 50,542.63	\$ 60,000.00	\$ 60,000.00
6160 Gas & Oil	\$ 7,197.11	\$ 5,000.00	\$ 7,000.00
6165 Utilities	\$ 13,507.41	\$ 20,000.00	\$ 20,000.00
6170 Dues & Subscriptions	\$ 2,650.89	\$ 1,000.00	\$ 3,500.00
6180 Transportation & Contingency	\$ 12,909.69	\$ 10,000.00	\$ 13,500.00
6187 Maintenance Contribution	\$ 22,356.36	\$ 23,000.00	\$ 23,000.00
6190 Postage	\$ 2,381.33	\$ 1,500.00	\$ 2,400.00
TOTAL OPERATING EXPENSES	\$ 412,475.02	\$ 463,000.00	\$ 516,900.00
6195 Capital Expenditures	\$ 24,951.25	\$ 466,000.00	\$ 49,000.00
6198 Certificates of Obligation, Series 2012 I & S	\$ 11,408.76	\$ 11,360.00	\$ 19,809.00
TOTAL DISBURSEMENTS	\$ 448,835.03	\$ 940,360.00	\$ 585,709.00
REVENUES:			
Sales Tax	\$ 400,190.08	\$ 441,060.00	\$ 534,448.00
County Contributions	\$ 20,656.90	\$ 41,300.00	\$ 41,261.00
Recoveries	\$ 27,988.05	\$ 8,000.00	\$ 10,000.00
Previous Fund Balance	\$ 0.00	\$ 450,000.00	\$ 0.00
TOTAL REVENUES	\$ 448,835.03	\$ 940,360.00	\$ 585,709.00

** Administration costs on Retirement and Employee Insurance are split amongst all eleven departments

STATEMENT OF DISBURSEMENTS AND REVENUES

POLICE DEPARTMENT

ACCOUNTING CODE & ITEM	2016-2017 ACTUAL	2017-2018 ESTIMATE	2018-2019 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 1,214,292.48	\$ 1,292,000.00	\$ 1,401,000.00
6111 Salaries - Administration	\$ 32,246.08	\$ 43,000.00	\$ 41,000.00
6115 Social Security	\$ 97,031.37	\$ 99,000.00	\$ 107,000.00
6120 Retirement**	\$ 190,805.68	\$ 247,000.00	\$ 223,000.00
6125 Employee Insurance**	\$ 199,776.61	\$ 271,000.00	\$ 262,000.00
6127 Uniforms	\$ 1,786.26	\$ 3,500.00	\$ 4,000.00
6130 Liability Insurance	\$ 50,278.90	\$ 61,000.00	\$ 61,000.00
6135 Legal/Professional	\$ 2,099.02	\$ 3,000.00	\$ 18,000.00
6145 Supplies	\$ 19,598.90	\$ 26,000.00	\$ 23,000.00
6150 Repairs - Building/Grounds	\$ 61,148.82	\$ 15,000.00	\$ 15,000.00
6155 Equipment Repairs/Maintenance	\$ 45,828.90	\$ 50,000.00	\$ 50,000.00
6160 Gas & Oil	\$ 37,648.60	\$ 38,000.00	\$ 38,000.00
6165 Utilities	\$ 14,521.41	\$ 21,000.00	\$ 21,000.00
6170 Dues & Subscriptions	\$ 7,803.00	\$ 10,000.00	\$ 18,000.00
6180 Transportation & Contingency	\$ 30,119.92	\$ 18,000.00	\$ 18,000.00
6190 Postage	\$ 2,316.69	\$ 2,000.00	\$ 2,300.00
6191 Training	\$ 2,688.41	\$ 1,500.00	\$ 1,500.00
6192 Certification Compensation	\$ 16,925.00	\$ 17,000.00	\$ 18,000.00
TOTAL OPERATING EXPENSES	\$ 2,026,916.05	\$ 2,218,000.00	\$ 2,321,800.00
6195 Capital Expenditures	\$ 94,359.34	\$ 110,000.00	\$ 155,000.00
6196 General Obligation Refunding Bonds, Series 2007 I & S	\$ 141,856.08	\$ 0.00	\$ 0.00
TOTAL DISBURSEMENTS	\$ 2,263,131.47	\$ 2,328,000.00	\$ 2,476,800.00
REVENUES:			
Sales Tax	\$ 1,935,246.60	\$ 1,985,000.00	\$ 2,144,500.00
Municipal Court Fees	\$ 163,406.01	\$ 160,000.00	\$ 160,000.00
Accident Reports, Humane Fees, Recoveries	\$ 158,749.69	\$ 165,000.00	\$ 165,000.00
Permits - Tow Trucks/Alarms	\$ 4,630.00	\$ 5,500.00	\$ 5,500.00
Grant Funds - US Dept. of Justice	\$ 1,099.17	\$ 12,500.00	\$ 1,800.00
TOTAL REVENUES	\$ 2,263,131.47	\$ 2,328,000.00	\$ 2,476,800.00

** Administration costs on Retirement and Employee Insurance are split amongst all eleven departments

STATEMENT OF DISBURSEMENTS AND REVENUES

STREET DEPARTMENT

ACCOUNTING CODE & ITEM	2016-2017 ACTUAL	2017-2018 ESTIMATE	2018-2019 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 262,330.80	\$ 298,000.00	\$ 299,000.00
6111 Salaries - Administration	\$ 32,246.17	\$ 43,000.00	\$ 41,000.00
6115 Social Security	\$ 22,513.95	\$ 23,000.00	\$ 23,000.00
6120 Retirement**	\$ 40,601.82	\$ 38,000.00	\$ 53,000.00
6125 Employee Insurance**	\$ 54,403.43	\$ 69,000.00	\$ 88,000.00
6127 Uniforms	\$ 6,204.42	\$ 5,500.00	\$ 6,800.00
6130 Liability Insurance	\$ 27,739.86	\$ 30,000.00	\$ 30,000.00
6135 Transit System	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00
6145 Supplies	\$ 38,030.39	\$ 22,000.00	\$ 22,000.00
6146 Chemicals	\$ 2,378.75	\$ 5,000.00	\$ 5,000.00
6150 Repairs - Building/Grounds (US 59/190)	\$ 11,149.14	\$ 12,000.00	\$ 12,000.00
6155 Equipment Repairs/Maintenance	\$ 47,594.04	\$ 65,000.00	\$ 65,000.00
6160 Gas & Oil	\$ 19,326.72	\$ 18,000.00	\$ 22,000.00
6165 Utilities	\$ 1,948.32	\$ 2,600.00	\$ 3,000.00
6180 Transportation & Contingency	\$ 644.78	\$ 1,000.00	\$ 1,500.00
6192 Certificate Compensation	\$ 550.00	\$ 0.00	\$ 0.00
TOTAL OPERATING EXPENSES	\$ 571,862.59	\$ 636,300.00	\$ 675,500.00
6195 Capital Expenditures	\$ 406,000.88	\$ 300,000.00	\$ 586,000.00
6199 General Obligation Refunding Bonds, Series 2012 I & S	\$ 596,050.08	\$ 497,350.00	\$ 0.00
TOTAL DISBURSEMENTS	\$ 1,573,913.55	\$ 1,433,650.00	\$ 1,261,500.00
REVENUES:			
Sales Tax	\$ 1,032,498.45	\$ 972,575.00	\$ 745,252.00
Sanitation Service Fees	\$ 265,971.52	\$ 225,000.00	\$ 225,000.00
Paving Assessments	\$ 963.92	\$ 1,000.00	\$ 1,500.00
Recoveries	\$ 1,696.84	\$ 500.00	\$ 1,000.00
Grant Funds - CDBG Circle Drive Improvement	\$ 3,050.00	\$ 0.00	\$ 0.00
Transfer from Street Improvement Fund	\$ 0.00	\$ 0.00	\$ 0.00
Electric Sales	\$ 269,732.82	\$ 234,575.00	\$ 288,748.00
TOTAL REVENUES	\$ 1,573,913.55	\$ 1,433,650.00	\$ 1,261,500.00

** Administration costs on Retirement and Employee Insurance are split amongst all eleven departments

STATEMENT OF DISBURSEMENTS AND REVENUES
PARKS AND RECREATION DEPARTMENT

ACCOUNTING CODE & ITEM	2016-2017 ACTUAL	2017-2018 ESTIMATE	2018-2019 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 288,788.86	\$ 288,000.00	\$ 305,000.00
6111 Salaries - Administration	\$ 32,245.85	\$ 43,000.00	\$ 41,000.00
6115 Social Security	\$ 24,497.80	\$ 22,000.00	\$ 24,000.00
6120 Retirement**	\$ 37,487.83	\$ 55,000.00	\$ 45,000.00
6125 Employee Insurance**	\$ 55,313.06	\$ 66,000.00	\$ 76,000.00
6127 Uniforms	\$ 4,954.22	\$ 3,500.00	\$ 5,600.00
6130 Liability Insurance	\$ 17,080.39	\$ 15,000.00	\$ 15,000.00
6145 Supplies	\$ 37,743.24	\$ 30,000.00	\$ 30,000.00
6146 Chemicals	\$ 7,899.20	\$ 9,000.00	\$ 17,000.00
6150 Repairs - Building/Grounds	\$ 7,192.49	\$ 11,000.00	\$ 18,000.00
6155 Equipment Repairs/Maintenance	\$ 30,466.40	\$ 20,000.00	\$ 15,000.00
6160 Gas & Oil	\$ 46,156.95	\$ 50,000.00	\$ 61,000.00
6165 Utilities	\$ 8,746.69	\$ 11,000.00	\$ 12,000.00
6170 Dues & Subscriptions	\$ 20.00	\$ 350.00	\$ 350.00
6180 Transportation & Contingency	\$ 429.68	\$ 1,000.00	\$ 1,000.00
6181 Programming/Promotion Costs	\$ 1,733.94	\$ 2,000.00	\$ 5,000.00
6190 Postage	\$ 723.01	\$ 500.00	\$ 500.00
TOTAL OPERATING EXPENSES	\$ 601,479.61	\$ 627,350.00	\$ 671,450.00
6195 Capital Expenditures	\$ 24,509.58	\$ 291,000.00	\$ 81,000.00
TOTAL DISBURSEMENTS	\$ 625,989.19	\$ 918,350.00	\$ 752,450.00
REVENUES:			
User Fees	\$ 103,667.47	\$ 100,000.00	\$ 90,000.00
Recoveries/Reimbursements	\$ 28,508.33	\$ 20,000.00	\$ 15,000.00
Electric Sales	\$ 493,813.39	\$ 798,350.00	\$ 647,450.00
TOTAL REVENUES	\$ 625,989.19	\$ 918,350.00	\$ 752,450.00

** Administration costs on Retirement and Employee Insurance are split amongst all eleven departments

STATEMENT OF DISBURSEMENTS AND REVENUES

LIBRARY DEPARTMENT

ACCOUNTING CODE & ITEM	2016-2017 ACTUAL	2017-2018 ESTIMATE	2018-2019 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 179,458.93	\$ 187,000.00	\$ 183,000.00
6111 Salaries - Administration	\$ 32,245.83	\$ 43,000.00	\$ 41,000.00
6115 Social Security	\$ 16,131.77	\$ 15,000.00	\$ 14,000.00
6120 Retirement**	\$ 27,957.00	\$ 32,000.00	\$ 35,000.00
6125 Employee Insurance**	\$ 42,947.48	\$ 49,000.00	\$ 59,000.00
6130 Liability Insurance	\$ 5,987.37	\$ 6,000.00	\$ 6,000.00
6145 Supplies	\$ 16,430.95	\$ 13,000.00	\$ 15,000.00
6150 Repairs - Building/Grounds	\$ 17,980.70	\$ 15,000.00	\$ 18,000.00
6155 Equipment Repairs/Maintenance	\$ 9,824.83	\$ 10,000.00	\$ 8,500.00
6165 Utilities	\$ 6,713.54	\$ 8,500.00	\$ 9,500.00
6170 Dues & Subscriptions	\$ 3,841.68	\$ 5,500.00	\$ 5,000.00
6180 Transportation & Contingency	\$ 1,003.61	\$ 2,800.00	\$ 2,500.00
6181 Programming	\$ 3,432.10	\$ 1,500.00	\$ 5,000.00
6190 Postage	\$ 2,154.81	\$ 2,500.00	\$ 2,650.00
TOTAL OPERATING EXPENSES	\$ 366,110.60	\$ 390,800.00	\$ 404,150.00
6195 Capital Expenditures	\$ 15,608.03	\$ 80,000.00	\$ 33,000.00
6596 Memorial Capital	\$ 11,954.66	\$ 6,000.00	\$ 5,000.00
6198 Certificates of Obligation, Series 2012 I & S	\$ 114,087.60	\$ 113,588.00	\$ 198,088.00
TOTAL DISBURSEMENTS	\$ 507,760.89	\$ 590,388.00	\$ 640,238.00
REVENUES:			
Fines/User Fees/Recoveries	\$ 19,162.46	\$ 20,788.00	\$ 22,000.00
Memorials & Capital Contributions	\$ 19,425.63	\$ 12,000.00	\$ 11,000.00
Grant Funds	\$ 233.31	\$ 3,300.00	\$ 10,000.00
Electric Sales	\$ 468,939.49	\$ 554,300.00	\$ 597,238.00
TOTAL REVENUES	\$ 507,760.89	\$ 590,388.00	\$ 640,238.00

** Administration costs on Retirement and Employee Insurance are split amongst all eleven departments

STATEMENT OF DISBURSEMENTS AND REVENUES

GARAGE DEPARTMENT

ACCOUNTING CODE & ITEM		2016-2017 ACTUAL	2017-2018 ESTIMATE	2018-2019 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 110,337.63	\$ 115,000.00	\$ 116,000.00
6111	Salaries - Administration	\$ 32,245.72	\$ 43,000.00	\$ 41,000.00
6115	Social Security	\$ 10,844.09	\$ 9,000.00	\$ 9,000.00
6120	Retirement**	\$ 17,187.16	\$ 21,000.00	\$ 25,000.00
6125	Employee Insurance**	\$ 17,181.92	\$ 23,000.00	\$ 28,000.00
6127	Uniforms	\$ 1,733.87	\$ 1,700.00	\$ 1,900.00
6130	Liability Insurance	\$ 8,012.63	\$ 8,000.00	\$ 8,300.00
6145	Supplies	\$ 6,164.15	\$ 7,300.00	\$ 7,000.00
6150	Repairs - Building/Grounds	\$ 1,149.12	\$ 2,700.00	\$ 115,000.00
6155	Equipment Repairs/Maintenance	\$ 5,395.21	\$ 5,300.00	\$ 5,500.00
6160	Gas & Oil	\$ 940.02	\$ 1,200.00	\$ 1,200.00
6165	Utilities	\$ 2,367.49	\$ 3,000.00	\$ 3,000.00
6180	Transportation & Contingency	\$ 3,224.10	\$ 2,800.00	\$ 2,600.00
TOTAL OPERATING EXPENSES		\$ 216,783.11	\$ 243,000.00	\$ 363,500.00
6195	Capital Expenditures	\$ 14,829.24	\$ 2,000.00	\$ 5,000.00
TOTAL DISBURSEMENTS		\$ 231,612.35	\$ 245,000.00	\$ 368,500.00
REVENUES:				
Electric Sales		\$ 231,612.35	\$ 245,000.00	\$ 368,500.00
TOTAL REVENUES		\$ 231,612.35	\$ 245,000.00	\$ 368,500.00

** Administration costs on Retirement and Employee Insurance are split amongst all eleven departments

STATEMENT OF DISBURSEMENTS AND REVENUES

TRADE DAYS DEPARTMENT

ACCOUNTING CODE & ITEM		2016-2017 ACTUAL	2017-2018 ESTIMATE	2018-2019 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 126,147.08	\$ 126,000.00	\$ 116,000.00
6111	Salaries - Administration	\$ 32,245.88	\$ 43,000.00	\$ 41,000.00
6115	Social Security	\$ 12,051.25	\$ 10,000.00	\$ 9,000.00
6120	Retirement**	\$ 19,026.89	\$ 28,000.00	\$ 25,000.00
6125	Employee Insurance**	\$ 27,031.11	\$ 32,000.00	\$ 39,000.00
6127	Uniforms	\$ 939.70	\$ 1,000.00	\$ 1,900.00
6130	Liability Insurance	\$ 5,817.97	\$ 6,000.00	\$ 6,000.00
6135	Advertising/Promotions	\$ 52,286.35	\$ 58,000.00	\$ 75,000.00
6145	Supplies	\$ 11,072.08	\$ 15,000.00	\$ 12,000.00
6150	Repairs - Building/Grounds	\$ 6,525.55	\$ 3,000.00	\$ 2,500.00
6155	Equipment Repairs/Maintenance	\$ 1,215.55	\$ 2,000.00	\$ 2,000.00
6160	Gas & Oil	\$ 909.43	\$ 1,000.00	\$ 1,100.00
6165	Utilities	\$ 4,166.98	\$ 6,000.00	\$ 6,000.00
6170	Dues & Subscriptions	\$ 120.00	\$ 1,000.00	\$ 1,000.00
6175	Contract Security	\$ 1,925.00	\$ 1,925.00	\$ 2,100.00
6180	Transportation & Contingency	\$ 2,360.82	\$ 2,500.00	\$ 2,500.00
6190	Postage	\$ 350.50	\$ 350.00	\$ 350.00
TOTAL OPERATING EXPENSES		\$ 304,192.14	\$ 336,775.00	\$ 342,450.00
6195	Capital Expenditures	\$ 3,251.05	\$ 77,000.00	\$ 23,000.00
6196	General Obligation Refunding Bonds, Series 2007 I & S	\$ 137,280.00	\$ 0.00	\$ 0.00
TOTAL DISBURSEMENTS		\$ 444,723.19	\$ 413,775.00	\$ 365,450.00
REVENUES:				
Trade Days User Fees		\$ 56,496.25	\$ 51,000.00	\$ 55,000.00
Electric Sales		\$ 135,366.61	\$ 94,775.00	\$ 75,450.00
Hotel Occupancy Tax		\$ 252,860.33	\$ 268,000.00	\$ 235,000.00
TOTAL REVENUES		\$ 444,723.19	\$ 413,775.00	\$ 365,450.00

** Administration costs on Retirement and Employee Insurance are split amongst all eleven departments

GENERAL FUND
2017 - 2018
RECAP OF CAPITAL EXPENDITURES

ACCOUNTING
CODE

DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM

01-6195

ADMINISTRATION - \$60,000.00

\$	5,500.00	for welcome sign at Whataburger pond
\$	6,000.00	for office and computer equipment for Administration, Community Development, Code Enforcement, and Main Street departments
\$	10,500.00	for build out of finance office, and furniture for city manager's office
\$	17,000.00	for records management software
\$	21,000.00	for document restoration

03-6195

FIRE - \$466,000.00

\$	450,000.00	for purchase of newer model ladder truck
\$	16,000.00	for fire hose, firefighting and communication equipment, air packs and bunker gear

04-6195

POLICE - \$110,000.00

\$	78,000.00	for two patrol units including light bars, radar units and markings
\$	20,000.00	for investigative, computer, office, communication and safety equipment
\$	2,000.00	for bulletproof vests
\$	4,500.00	for weapons purchase
\$	5,500.00	for welcome sign at Whataburger pond

05-6195

STREET - \$300,000.00

\$	250,000.00	for rock, asphalt, sign materials, and equipment rental
\$	10,000.00	for safety lighting and communications equipment
\$	5,000.00	for tools and equipment for brush crew
\$	35,000.00	for 3/4 ton work truck

Recap of Capital Expenditures, 2017 - 2018
Continued

ACCOUNTING
CODE

DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM

06-6195

PARKS AND RECREATION - \$291,000.00

\$	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
\$	37,500.00	for new office construction (1/2 cost)
\$	26,000.00	for crew cab pickup
\$	190,000.00	for installation of irrigation at the golf course

07-6195

LIBRARY - \$80,000.00

\$	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
\$	50,000.00	for purchase of property adjacent to library

07-6596

LIBRARY (Memorials) - \$6,000.00

\$	6,000.00	for library books
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08-6195

GARAGE - \$2,000.00

\$	2,000.00	for garage equipment and vehicle repair software
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09-6195

TRADE DAYS - \$77,000.00

\$	1,300.00	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)
\$	20,700.00	for finish work, concrete generator pad, equipment and furniture for new building

**GENERAL FUND
2018 - 2019
PROPOSED CAPITAL EXPENDITURES**

**ACCOUNTING
CODE**

DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM

01-6195

ADMINISTRATION - \$50,000.00

\$	38,000.00	for Phase 2 of Caselle software purchase to include accounts receivable, community development and utility management
\$	10,000.00	for miscellaneous office equipment and furniture
\$	2,000.00	for sound system for the Main Street department

03-6195

FIRE - \$49,000.00

\$	39,000.00	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 - \$155,000.00

\$	8,000.00	to upgrade network server and rebuild existing server
\$	10,000.00	Watch Guard server for storage of dash-cam/body-cam audio & video
\$	96,000.00	for two patrol units including light bars, radar units and markings
\$	5,000.00	for bulletproof vests
\$	5,000.00	for computers and office equipment for Police department
\$	26,000.00	for new pickup for animal control officer
\$	5,000.00	for computer equipment, office equipment and desk chairs for the Municipal Court

05-6195

STREET - \$586,000.00

\$	28,000.00	for 3/4 ton work truck
\$	14,000.00	for cargo trailer for construction tools
\$	301,500.00	for rock, asphalt, sign materials and equipment rental
\$	10,000.00	for safety lighting and communications equipment
\$	7,500.00	for hand tools and equipment for brush crew
\$	150,000.00	for seal coat for unpaved streets
\$	75,000.00	for drainage work on Milam and Calhoun streets

Proposed Capital Expenditures 2018 - 2019
Continued

**ACCOUNTING
CODE**

DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM

06-6195	<u>PARKS AND RECREATION - \$81,000.00</u>	
	\$ 25,000.00	for wood fence to replace existing chain link between Matthews Park and the golf course
	\$ 40,000.00	for grounds maintenance equipment
	\$ 5,000.00	for installation of electrical in pavilion #2 at Matthews Park
	\$ 9,000.00	for lifesaving equipment and furniture at Matthews Pool
	\$ 2,000.00	for wireless security system at Matthews Pool
07-6195	<u>LIBRARY - \$33,000.00</u>	
	\$ 23,000.00	for collection development of ebooks, audiobooks, Blu-Ray DVDs
	\$ 6,500.00	for staff computer equipment
	\$ 3,500.00	for public access computer equipment
07-6596	<u>LIBRARY (Memorials) - \$5,000.00</u>	
	\$ 5,000.00	for library books
08-6195	<u>GARAGE - \$5,000.00</u>	
	\$ 5,000.00	for repair equipment and repair software
09-6195	<u>TRADE DAYS - \$23,000.00</u>	
	\$ 18,000.00	for industrial fans for both pavilions, and barricades
	\$ 5,000.00	for computer equipment and vendor management software



UTILITY SYSTEMS FUND
2018 - 2019 FISCAL YEAR

Overview of Utility Systems Fund

Statement of Cash Receipts

Statements of Disbursements and Revenues

Recap of Capital Expenditures, 2017-2018

Proposed Capital Expenditures, 2018-2019



UTILITY FUND OVERVIEW

FISCAL YEAR 2018 - 2019 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 2018-2019 are estimated to be \$19,088,886.00, an increase of \$443,357.00 from the cash receipts of \$18,645,529.00 from the previous year. This increase is due to anticipated revenue from water and electric sales.

Expenditures - Operating Account: Total operating expenditures for the Utility Fund for fiscal year 2018-2019 are projected to be \$13,734,500.00, an increase of \$721,500.00 from the 2016-2017 operating expenditures of \$13,013,000.00. Increased costs include a 2.4% cost-of-living adjustment for all salary classifications, 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. Two new positions, in the Electrical Department, have been included in the 2018-2019 fiscal year budget for the Utility Fund.

Expenditures - Capital Outlays: Total capital expenditures in the Utility Fund for fiscal year 2018-2019 are projected to be \$4,892,000.00. Other than normal recurring expenditures for major supplies in the various departments, such as electric wire, poles, transformers, metering equipment, night and street lights, water and sewer pipe and fire hydrants, we have included \$2,400,000.00 for two new elevated water storage tanks, \$40,000.00 for electric line reconductoring work, \$250,000.00 for 8" water line installations to complete loops in the Bypass and Northeast areas of town, \$180,000.00 for a new bucket truck, \$200,000.00 for upgrading the water line on Liberty Drive from the Walnut Street tower to Highway 146 South, \$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 2018-2019 fiscal year is included in the budget document.

Expenditures - Debt Service: Expenditures from the Utility Fund for debt service for 2018-2019 for Certificates of Obligation, Series 2012 are in amount of \$178,278.00, a decrease of \$76,049.00 from fiscal year 2017-2018.

UTILITY FUND CASH RECEIPTS

	10/1/16-9/30/17 <u>ACTUAL</u>	10/1/17-9/30/18 <u>ESTIMATE</u>	10/1/18-9/30/19 <u>PROPOSED</u>
ELECTRIC DEPARTMENT:			
4310 Electric Sales	\$ 9,478,954.42	\$ 9,642,000.00	\$ 9,672,386.00
4350 Penalty/Late Fees	\$ 151,148.00	\$ 150,000.00	\$ 150,000.00
4360 Night Light Fees	\$ 99,219.88	\$ 99,000.00	\$ 98,000.00
4410 Recoveries	\$ 5,277,747.48	\$ 3,900,000.00	\$ 3,900,000.00
4440 Earned Interest	\$ 8,655.06	\$ 8,500.00	\$ 8,500.00
4450 Service Fees	\$ 56,863.00	\$ 55,000.00	\$ 55,000.00
TOTAL ELECTRIC DEPARTMENT	\$ 15,072,587.84	\$ 13,854,500.00	\$ 13,883,886.00
WATER DEPARTMENT:			
4320 Water Sales	\$ 1,923,248.35	\$ 1,808,529.00	\$ 1,900,000.00
4320 Water Sales - TDCJ Unit	\$ 1,029,723.75	\$ 955,000.00	\$ 957,000.00
4410 Recoveries	\$ 43,504.08	\$ 60,000.00	\$ 60,000.00
4420 Tapping Fees	\$ 22,887.22	\$ 4,500.00	\$ 5,000.00
TOTAL WATER DEPARTMENT	\$ 3,019,363.40	\$ 2,828,029.00	\$ 2,922,000.00
SEWER DEPARTMENT:			
4320 Sewer Fees	\$ 1,285,041.19	\$ 1,243,000.00	\$ 1,240,000.00
4320 Sewer Fees - TDCJ Unit	\$ 823,995.00	\$ 764,000.00	\$ 760,000.00
4410 Recoveries	\$ 4,709.81	\$ 1,000.00	\$ 2,000.00
4420 Tapping Fees	\$ 4,550.00	\$ 6,000.00	\$ 6,000.00
4470 Grant Funds	\$ 0.00	\$ 0.00	\$ 275,000.00
TOTAL SEWER DEPARTMENT	\$ 2,118,296.00	\$ 2,014,000.00	\$ 2,283,000.00
TOTAL CASH RECEIPTS	\$ 20,210,247.24	\$ 18,696,529.00	\$ 19,088,886.00

STATEMENT OF DISBURSEMENTS AND REVENUES

ELECTRIC DEPARTMENT

ACCOUNTING CODE & ITEM		2016-2017 ACTUAL	2017-2018 ESTIMATE	2018-2019 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 661,341.47	\$ 695,000.00	\$ 804,000.00
6111	Salaries - Administration	\$ 32,245.95	\$ 43,000.00	\$ 41,000.00
6115	Social Security	\$ 52,996.31	\$ 54,000.00	\$ 62,000.00
6120	Retirement**	\$ 103,214.90	\$ 118,000.00	\$ 133,000.00
6125	Employee Insurance**	\$ 94,547.52	\$ 115,000.00	\$ 144,000.00
6126	Unemployment Compensation	\$ 0.00	\$ 0.00	\$ 0.00
6127	Uniforms	\$ 5,918.35	\$ 6,000.00	\$ 12,000.00
6130	Liability Insurance	\$ 18,975.57	\$ 20,000.00	\$ 20,000.00
6135	Legal/Professional	\$ 595.00	\$ 500.00	\$ 2,000.00
6140	Auditing Fees	\$ 13,266.66	\$ 13,200.00	\$ 13,500.00
6141	Engineering/Lab Fees	\$ 0.00	\$ 0.00	\$ 1,000.00
6145	Supplies	\$ 28,638.51	\$ 45,000.00	\$ 40,000.00
6150	Repairs - Building/Grounds	\$ 5,129.87	\$ 10,500.00	\$ 10,000.00
6155	Equipment Repairs/Maintenance	\$ 37,008.45	\$ 40,000.00	\$ 35,000.00
6160	Gas & Oil	\$ 11,093.10	\$ 10,000.00	\$ 13,000.00
6165	Utilities	\$ 7,544.39	\$ 8,700.00	\$ 9,000.00
6170	Dues & Subscriptions	\$ 7,852.25	\$ 6,800.00	\$ 14,500.00
6174	Power Purchase	\$ 7,765,902.50	\$ 7,200,000.00	\$ 7,500,000.00
6180	Transportation & Contingency	\$ 3,750.43	\$ 7,800.00	\$ 8,000.00
6185	Utility Billing	\$ 10,741.80	\$ 12,500.00	\$ 12,500.00
6190	Postage	\$ 14,470.96	\$ 13,200.00	\$ 16,000.00
TOTAL OPERATING EXPENSES		\$ 8,875,233.99	\$ 8,419,200.00	\$ 8,890,500.00
6195	Capital Expenditures	\$ 217,909.30	\$ 150,000.00	\$ 645,000.00
TOTAL DISBURSEMENTS		\$ 9,093,143.29	\$ 8,569,200.00	\$ 9,535,500.00
REVENUES:				
Electric Sales		\$ 7,781,689.99	\$ 7,523,000.00	\$ 7,500,000.00
Night Light Fees		\$ 99,219.88	\$ 99,000.00	\$ 98,000.00
Recoveries, Service Fees, Penalties and Interest		\$ 1,212,233.42	\$ 947,200.00	\$ 950,500.00
Previous Fund Balance		\$ 0.00	\$ 0.00	\$ 987,000.00
TOTAL REVENUES		\$ 9,093,143.29	\$ 8,569,200.00	\$ 9,535,500.00

** Administration costs on Retirement and Employee Insurance are split amongst all eleven departments

STATEMENT OF DISBURSEMENTS AND REVENUES

WATER DEPARTMENT

ACCOUNTING CODE & ITEM	2016-2017 ACTUAL	2017-2018 ESTIMATE	2018-2019 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 454,345.94	\$ 468,000.00	\$ 463,000.00
6111 Salaries - Administration	\$ 32,240.23	\$ 43,000.00	\$ 41,000.00
6115 Social Security	\$ 37,244.82	\$ 36,000.00	\$ 36,000.00
6120 Retirement**	\$ 73,267.08	\$ 97,000.00	\$ 78,000.00
6125 Employee Insurance**	\$ 87,463.24	\$ 115,000.00	\$ 111,000.00
6126 Unemployment Compensation	\$ 0.00	\$ 0.00	\$ 0.00
6127 Uniforms	\$ 5,449.79	\$ 6,900.00	\$ 5,700.00
6130 Liability Insurance	\$ 18,934.10	\$ 20,000.00	\$ 20,000.00
6135 Legal/Professional	\$ 9,452.33	\$ 5,000.00	\$ 5,000.00
6140 Auditing Fees	\$ 13,266.68	\$ 13,200.00	\$ 13,500.00
6141 Engineering/Lab Fees	\$ 15,669.12	\$ 4,000.00	\$ 20,000.00
6145 Supplies	\$ 42,255.84	\$ 45,000.00	\$ 45,000.00
6146 Chemicals	\$ 219.95	\$ 500.00	\$ 500.00
6150 Repairs - Building/Grounds	\$ 6,279.02	\$ 10,000.00	\$ 10,000.00
6155 Equipment Repairs/Maintenance	\$ 101,563.39	\$ 60,000.00	\$ 60,000.00
6160 Gas & Oil	\$ 31,389.72	\$ 27,000.00	\$ 36,000.00
6165 Utilities	\$ 14,285.00	\$ 16,000.00	\$ 16,000.00
6170 Dues & Subscriptions	\$ 11,409.15	\$ 15,000.00	\$ 15,000.00
6180 Transportation & Contingency	\$ 11,826.60	\$ 10,000.00	\$ 15,000.00
6185 Utility Billing	\$ 10,741.71	\$ 12,000.00	\$ 13,500.00
6190 Postage	\$ 14,713.27	\$ 14,000.00	\$ 15,000.00
6192 Certificate Compensation	\$ 7,900.00	\$ 10,500.00	\$ 10,000.00
6275 TRA - Raw Water	\$ 58,400.00	\$ 58,400.00	\$ 58,400.00
6276 TRA - Operation & Maintenance	\$ 1,200,006.00	\$ 1,285,000.00	\$ 1,465,000.00
6292 TRA - Debt Service	\$ 1,581,430.00	\$ 1,576,000.00	\$ 1,576,000.00
TOTAL OPERATING EXPENSES	\$ 3,839,752.98	\$ 3,947,500.00	\$ 4,128,600.00
6195 Capital Expenditures	\$ 565,612.29	\$ 200,000.00	\$ 3,277,000.00
6196 GO Refunding Bonds, Series 2007 I & S	\$ 32,032.08	\$ 0.00	\$ 0.00
6198 Certificates of Obligation, Series 2012 I & S	\$ 95,833.56	\$ 95,414.00	\$ 166,393.00
TOTAL DISBURSEMENTS	\$ 4,533,230.91	\$ 4,242,914.00	\$ 7,571,993.00
REVENUES:			
Water Sales	\$ 1,923,248.35	\$ 1,808,529.00	\$ 1,900,000.00
Water Sales - TDCJ Unit	\$ 1,029,723.75	\$ 955,000.00	\$ 957,000.00
Water Tap Fees/Recoveries	\$ 66,391.30	\$ 64,500.00	\$ 65,000.00
Sewer Fees	\$ 1,185,353.62	\$ 1,119,000.00	\$ 1,114,715.00
Sewer Fees - TDCJ Unit	\$ 230,714.12	\$ 103,885.00	\$ 100,000.00
Electric Sales	\$ 97,799.77	\$ 192,000.00	\$ 195,000.00
Previous Fund Balance	\$ 0.00	\$ 0.00	\$ 3,240,278.00
TOTAL REVENUES	\$ 4,533,230.91	\$ 4,242,914.00	\$ 7,571,993.00

** Administration costs on Retirement and Employee Insurance are split amongst all eleven departments

STATEMENT OF DISBURSEMENTS AND REVENUES

SEWER DEPARTMENT

ACCOUNTING CODE & ITEM		2016-2017 ACTUAL	2017-2018 ESTIMATE	2018-2019 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 228,700.87	\$ 239,000.00	\$ 270,000.00
6111	Salaries - Administration	\$ 32,245.98	\$ 43,000.00	\$ 41,000.00
6115	Social Security	\$ 20,233.52	\$ 19,000.00	\$ 21,000.00
6120	Retirement**	\$ 35,376.39	\$ 33,000.00	\$ 48,000.00
6125	Employee Insurance**	\$ 37,878.81	\$ 48,000.00	\$ 55,000.00
6126	Unemployment Compensation	\$ 0.00	\$ 0.00	\$ 0.00
6127	Uniforms	\$ 3,821.42	\$ 4,300.00	\$ 4,200.00
6130	Liability Insurance	\$ 6,400.96	\$ 8,000.00	\$ 8,000.00
6135	Legal/Professional	\$ 694.88	\$ 1,000.00	\$ 1,000.00
6141	Engineering/Lab Fees	\$ 19,109.71	\$ 21,000.00	\$ 20,000.00
6145	Supplies	\$ 46,827.02	\$ 30,000.00	\$ 45,000.00
6146	Chemicals	\$ 18,617.86	\$ 23,000.00	\$ 27,500.00
6150	Repairs - Building/Grounds	\$ 5,397.58	\$ 5,000.00	\$ 5,000.00
6155	Equipment Repairs/Maintenance	\$ 63,756.97	\$ 60,000.00	\$ 60,000.00
6160	Gas & Oil	\$ 6,791.76	\$ 5,000.00	\$ 7,700.00
6165	Utilities	\$ 30,935.83	\$ 36,000.00	\$ 30,000.00
6170	Dues & Subscriptions	\$ 9,932.53	\$ 12,000.00	\$ 10,000.00
6172	Sludge Disposal	\$ 43,049.50	\$ 50,000.00	\$ 50,000.00
6175	Toxicity Tests	\$ 0.00	\$ 0.00	\$ 3,500.00
6180	Transportation & Contingency	\$ 4,192.96	\$ 5,500.00	\$ 5,000.00
6192	Certificate Compensation	\$ 4,375.00	\$ 3,500.00	\$ 3,500.00
TOTAL OPERATING EXPENSES		\$ 618,339.55	\$ 646,300.00	\$ 715,400.00
6195	Capital Expenditures	\$ 77,043.43	\$ 138,000.00	\$ 970,000.00
6198	Certificates of Obligation, Series 2012 I & S	\$ 6,845.28	\$ 6,815.00	\$ 11,885.00
TOTAL DISBURSEMENTS		\$ 702,228.26	\$ 791,115.00	\$ 1,697,285.00
REVENUES:				
Sewer Fees		\$ 99,687.57	\$ 124,000.00	\$ 125,285.00
Sewer Fees - TDCJ Unit		\$ 593,280.88	\$ 660,115.00	\$ 660,000.00
Sewer Tap Fees/Recoveries		\$ 9,259.81	\$ 7,000.00	\$ 8,000.00
Grant Funds - CDBG/SCADA		\$ 0.00	\$ 0.00	\$ 275,000.00
Previous Fund Balance		\$ 0.00	\$ 0.00	\$ 629,000.00
TOTAL REVENUES		\$ 702,228.26	\$ 791,115.00	\$ 1,697,285.00

** Administration costs on Retirement and Employee Insurance are split amongst all eleven departments

**UTILITY FUND
2017 - 2018
RECAP OF CAPITAL EXPENDITURES**

<u>ACCOUNTING CODE</u>	<u>DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM</u>
09-6195	<u>ELECTRIC - \$150,000.00</u>
	\$ 54,500.00 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)
	\$ 70,000.00 for right-of-way contract trimming
	\$ 5,500.00 for welcome sign at Whataburger pond
10-6195	<u>WATER - \$200,000.00</u>
	\$ 114,500.00 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
	\$ 50,000.00 for installation of 8" water line to complete loops - Northwest area
	\$ 5,500.00 for welcome sign at Whataburger pond
11-6195	<u>SEWER - \$138,000.00</u>
	\$ 88,000.00 for sewer pipe, manholes, and equipment rental for sewer system upgrades and rehabilitation projects
	\$ 50,000.00 for manhole rehabilitation and liner installation

**UTILITY FUND
2018 - 2019
PROPOSED CAPITAL EXPENDITURES**

<u>ACCOUNTING CODE</u>	<u>DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM</u>	
09-6195	<u>ELECTRIC - \$645,000.00</u>	
	\$ 15,000.00	for Phase 2 of Caselle software purchase to include accounts receivable, community development and utility management
	\$ 7,750.00	to upgrade network server and rebuild existing server
	\$ 225,000.00	for wire, transformers, meters, street and night lights, poles and equipment rental for the electric distribution system
	\$ 180,000.00	for new bucket truck
	\$ 175,000.00	for right-of-way contract trimming
	\$ 40,000.00	for electric line reconductoring
	\$ 2,250.00	for computer equipment, office equipment and desk chairs for the Utility Billing department
10-6195	<u>WATER - \$3,277,000.00</u>	
	\$ 15,000.00	for Phase 2 of Caselle software purchase to include accounts receivable, community development and utility management
	\$ 7,750.00	to upgrade network server and rebuild existing server
	\$ 2,400,000.00	for construction of two new elevated water tanks (for West Street storage and Walnut Street storage)
	\$ 10,000.00	for safety lighting and communications equipment
	\$ 30,000.00	for gooseneck trailer and purchase of hand tools
	\$ 362,000.00	for pipe, valves, meters, hydrants and equipment rental for water distribution system upgrades
	\$ 200,000.00	for water line upgrade on Liberty Avenue from the Walnut tower to Highway 146
	\$ 200,000.00	for installation of 8" water line to complete loops - Bypass area
	\$ 50,000.00	for installation of 8" water line to complete loops - Northeast area
	\$ 2,250.00	for computer equipment, office equipment and desk chairs for the Utility Billing department
11-6195	<u>SEWER - \$970,000.00</u>	
	\$ 250,000.00	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
	\$ 250,000.00	for SCADA system for the lift station monitoring
	\$ 185,000.00	for rehabilitation of FM 350 South lift station (building and bar screen)
	\$ 50,000.00	for rebuild of sludge boxes
	\$ 35,000.00	for updated sampling equipment for wastewater treatment plant
	\$ 50,000.00	for new tractor or skid steer for wastewater treatment plant



DEBT SERVICE FUND
2018 - 2019 FISCAL YEAR

Overview of Debt Service Funds

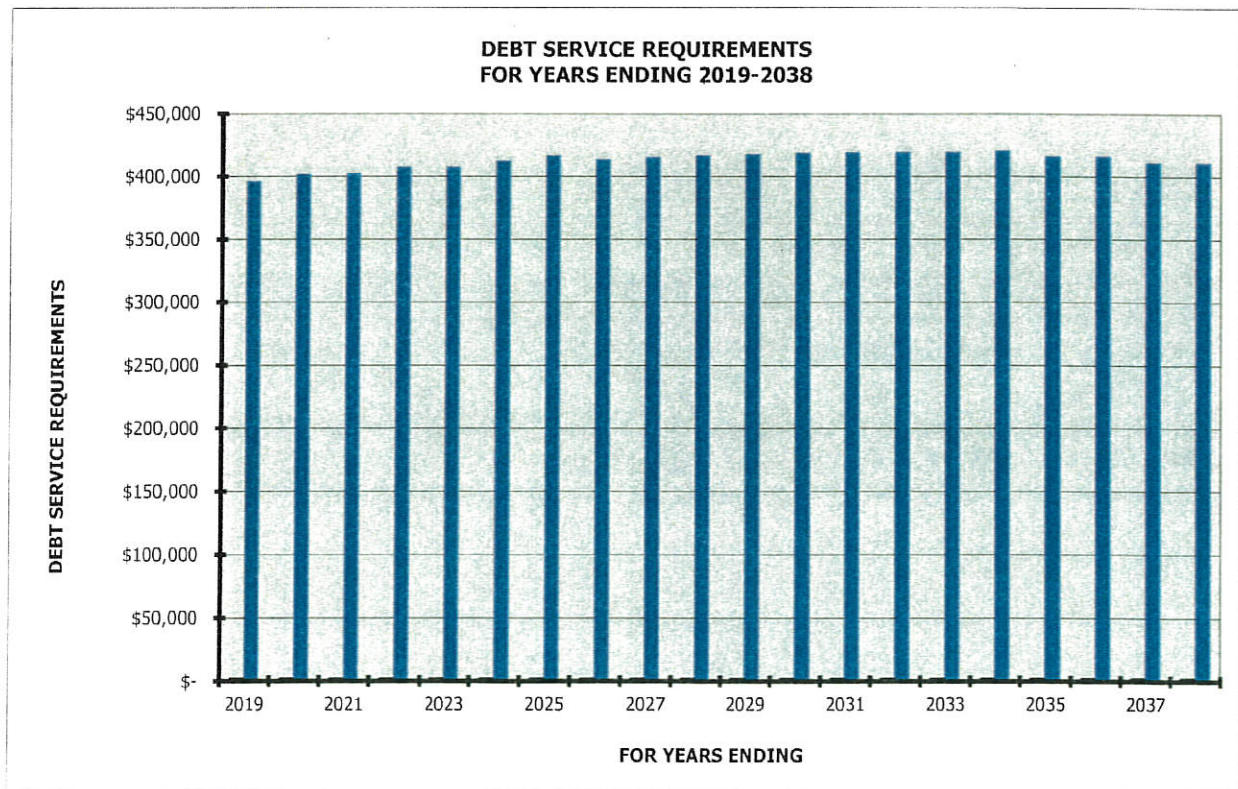
Recap of Debt Service Funds

Certificates of Obligation, Series 2012

DEBT SERVICE FUND OVERVIEW

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. Recent examples of projects for which long-term debt has been issued include the new library construction project, the new 1.0 MGD elevated water storage tank project, street improvement projects, water and sewer system improvement projects, as well as the Livingston Municipal Complex and parks and recreational facilities.

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 the fiscal year ending 2019.



DEBT SERVICE FUNDS

R E C A P

	9/30/18 PRINCIPAL <u>OUTSTANDING</u>	2018-2019 PRINCIPAL <u>REQUIREMENTS</u>	2018-2019 INTEREST <u>REQUIREMENTS</u>	2018-2019 PRINCIPAL <u>OUTSTANDING</u>
CERTIFICATES OF OBLIGATION, SERIES 2012	\$ 5,700,000.00	\$ 220,000.00	\$ 176,175.00	\$ 5,480,000.00
TOTALS	\$ 5,700,000.00	\$ 220,000.00	\$ 176,175.00	\$ 5,480,000.00

DEBT SERVICE FUNDS

CERTIFICATES OF OBLIGATION, SERIES 2012

9/30/18 BALANCE <u>OUTSTANDING</u>	2018-2019 PRINCIPAL <u>REQUIREMENTS</u>	2018-2019 INTEREST <u>REQUIREMENTS</u>	2018-2019 TOTAL <u>REQUIREMENTS</u>
\$ 5,700,000.00	\$ 220,000.00	\$ 176,175.00	\$ 396,175.00

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

	<u>2016-2017 ACTUAL</u>	<u>2017-2018 ESTIMATE</u>	<u>2018-2019 PROPOSED</u>
BALANCE	\$ 5,888.40	\$ 5,978.15	\$ 6,068.15
<u>CASH RECEIPTS:</u>			
Contributions from General and Utility Funds	\$ 228,175.00	\$ 227,175.00	\$ 396,175.00
Earned Interest	\$ 89.75	\$ 90.00	\$ 160.00
TOTAL CASH RECEIPTS	\$ 228,264.75	\$ 227,265.00	\$ 396,335.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 234,153.15	\$ 233,243.15	\$ 402,403.15
<u>CASH DISBURSEMENTS:</u>			
Bonds Redeemed	\$ 50,000.00	\$ 50,000.00	\$ 220,000.00
Interest Requirements	\$ 178,175.00	\$ 177,175.00	\$ 176,175.00
Transfer to General Fund	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL CASH DISBURSEMENTS	\$ 228,175.00	\$ 227,175.00	\$ 396,175.00
BALANCE	\$ 5,978.15	\$ 6,068.15	\$ 6,228.15

DEBT SERVICE FUNDS

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2007

<u>9/30/18</u> <u>BALANCE</u> <u>OUTSTANDING</u>	<u>2018-2019</u> <u>PRINCIPAL</u> <u>REQUIREMENTS</u>	<u>2018-2019</u> <u>INTEREST</u> <u>REQUIREMENTS</u>	<u>2018-2019</u> <u>TOTAL</u> <u>REQUIREMENTS</u>
\$ 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)

	<u>2016-2017</u> <u>ACTUAL</u>	<u>2017-2018</u> <u>ESTIMATE</u>
BALANCE	\$ 4,625.16	\$ 5,081.38
<u>CASH RECEIPTS:</u>		
Contributions from General and Utility Funds	\$ 457,600.00	\$ 0.00
Earned Interest	<u>\$ 456.22</u>	<u>\$ 8.00</u>
TOTAL CASH RECEIPTS	\$ 458,056.22	\$ 8.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 462,681.38	\$ 5,089.38
<u>CASH DISBURSEMENTS:</u>		
Bonds Redeemed	\$ 440,000.00	\$ 0.00
Interest Requirements	\$ 17,600.00	\$ 0.00
Earned Interest Deposited to Utility System Fund	<u>\$ 0.00</u>	<u>\$ 5,089.38</u>
TOTAL CASH DISBURSEMENTS	\$ 457,600.00	\$ 0.00
BALANCE	\$ 5,081.38	\$ 0.00

DEBT SERVICE FUNDS

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012

9/30/18 BALANCE <u>OUTSTANDING</u>	2018-2019 PRINCIPAL <u>REQUIREMENTS</u>	2018-2019 INTEREST <u>REQUIREMENTS</u>	2018-2019 TOTAL <u>REQUIREMENTS</u>
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

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

	<u>2016-2017 ACTUAL</u>	<u>2017-2018 ESTIMATE</u>	<u>2018-2019 PROPOSED</u>
BALANCE	\$ 2,882.01	\$ 3,327.01	\$ 3,772.01
<u>CASH RECEIPTS:</u>			
Contributions from General and Utility Funds	\$ 596,050.00	\$ 497,350.00	\$ 0.00
Earned Interest	<u>\$ 445.00</u>	<u>\$ 445.00</u>	<u>\$ 0.00</u>
TOTAL CASH RECEIPTS	\$ 596,495.00	\$ 497,795.00	\$ 0.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 599,377.01	\$ 501,122.01	\$ 3,772.01
<u>CASH DISBURSEMENTS:</u>			
Bonds Redeemed	\$ 580,000.00	\$ 490,000.00	\$ 0.00
Interest Requirements	\$ 16,050.00	\$ 7,350.00	\$ 0.00
Earned Interest Deposited to Utility System Fund	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 3,772.01</u>
TOTAL CASH DISBURSEMENTS	\$ 596,050.00	\$ 497,350.00	\$ 0.00
BALANCE	\$ 3,327.01	\$ 3,772.01	\$ 0.00

RESERVE FUND

2018 - 2019 FISCAL YEAR

Street Improvement Fund

Water System Reserve & Maintenance Fund

Electric Improvement Fund

RESERVE FUNDS

STREET IMPROVEMENT FUND

	2016-2017 <u>ACTUAL</u>	2017-2018 <u>ESTIMATE</u>	2018-2019 <u>PROPOSED</u>
BALANCE	\$ 6,636.86	\$ 6,646.83	\$ 6,657.58
<u>CASH RECEIPTS:</u>			
Earned Interest	<u>\$ 9.97</u>	<u>\$ 10.75</u>	<u>\$ 12.00</u>
TOTAL CASH RECEIPTS	\$ 9.97	\$ 10.75	\$ 12.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 6,646.83	\$ 6,657.58	\$ 6,669.58
<u>CASH DISBURSEMENTS:</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
BALANCE	\$ 6,646.83	\$ 6,657.58	\$ 6,669.58

RESERVE FUNDS

WATER SYSTEM RESERVE AND MAINTENANCE FUND

	2016-2017 <u>ACTUAL</u>	2017-2018 <u>ESTIMATE</u>	2018-2019 <u>PROPOSED</u>
BALANCE	\$ 61,799.60	\$ 61,954.28	\$ 62,113.28
<u>CASH RECEIPTS:</u>			
Earned Interest	<u>\$ 154.68</u>	<u>\$ 159.00</u>	<u>\$ 165.00</u>
TOTAL CASH RECEIPTS	\$ 154.68	\$ 159.00	\$ 165.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 61,954.28	\$ 62,113.28	\$ 62,278.28
<u>CASH DISBURSEMENTS:</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
BALANCE	\$ 61,954.28	\$ 62,113.28	\$ 62,278.28

RESERVE FUNDS

ELECTRIC IMPROVEMENT FUND

	2016-2017 <u>ACTUAL</u>	2017-2018 <u>ESTIMATE</u>	2018-2019 <u>PROPOSED</u>
BALANCE	\$ 1,503,586.76	\$ 1,503,590.31	\$ 1,503,593.86
<u>CASH RECEIPTS:</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 1,503,586.76	\$ 1,503,590.31	\$ 1,503,593.86
<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	\$ 1,503,586.76	\$ 1,503,590.31	\$ 1,503,593.86

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