CITY OF MULESHOE

FY 2016-2017

ANNUAL OPERATING BUDGET

October 1, 2016 to September 30, 2017

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Cliff Black, Mayor

Colt Ellis

Councilmember, District 1

Austin Bamert

Councilmember District 2

Eric McElroy

Councilmember, District 3, Mayor Pro Tem

Gary Parker

Councilmember, District 4

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LeAnn Gallman, City Manager

Zanea Carpenter, City Secretary

Required Budget Statement

This budget will raise more total property taxes than last year's budget by $14,632.20, and of that amount $14,632.20 is tax revenue to be raised from new property added to the tax roll this year.

City of Muleshoe
FY2016-2017
Annual Operating Budget

To the Honorable Mayor, Members of the City Council and Citizens of Muleshoe:

In compliance with the provisions of the Civil Statutes of the State of Texas and the Home Rule Charter for the City of Muleshoe, the FY2016-2017 Annual Operating Budget was duly adopted by the Muleshoe City Council at a regular meeting held on September 12, 2016. The budget is the city's financial plan for the operation of the city for the fiscal year October 1, 2016 through September 30, 2017.

General Fund

The General Fund provides for basic services of the city including Mayor and City Council, Administration, Police Department, Fire Department, Street Maintenance, Sanitation Services, Parks and Recreation, Library, Municipal Court, Code Enforcement, Animal Control and Airport.

The General Fund is funded with revenues from property tax, sales tax, and franchise tax as well as a transfer from the Water/Wastewater Fund for payment in lieu of taxes, and other administrative services. The 2016 tax base increased 1.49% from last year. The City Council adopted a tax rate of $0.7405 per $100 evaluation to fund the Maintenance and Operation needs and Debt Service of the city. This tax rate is the same rate as last year's tax rate.

Capital improvement funds allocated in the General Fund Include:

Administration
- Computer equipment and lease purchase debt - $3,100.

Police Department
- Two police units, equipment, radios, computer equipment, crime scene equipment, bullet proof vests, and lease purchase debt - $73,500.

Fire Department
- Building improvements, and radios - $3,500

Street Department
- Mower - $16,000

Parks Department
- Playground equipment, resurface basketball court, and irrigation system - $88,000

Library
- Building improvements, computer equipment, books and media - $24,000

Municipal Court
- Computer equipment, technology fund expenses - $4,000

Airport
- Runway and Taxiway rebuild - $250,000 ($2,500,000 project funded 90% by TxDOT)

Interest and Sinking Fund

The Interest and Sinking Fund is a clearing account for the 2008/2015 Certificates of Obligation payments and the 2016 Certificates of Obligation payments. Funds are from property taxes ($228,128) and the Water & Sewer Fund ($109,345).

Enterprise Funds

Enterprise Funds are used to account for the city's "business-like" activities such as the Water/Wastewater Department. Revenues for Enterprise Funds are generated through fees that specifically pay for these services. A portion of the fund balances generated in the city's Water/Wastewater fund are transferred to the General Fund and to the Capital Projects Fund.

Water/Wastewater rates are increased by $6.00 for the FY2016-2017 Budget.

Capital improvement projects for the Water/Wastewater Department include:

Water & Sewer

Computer equipment, lease purchase debt, water mains and taps, meters and settings, water well, - $96,000.

Special Revenue Funds

Special Revenue Funds account for revenues generated for specific purposes. Use of revenues from Hotel/Motel taxes, Economic Development sales tax, and grants are statutorily restricted and can only be used for legally allowed projects and programs.

Expenditure of revenues from Hotel/Motel taxes are authorized to promote activities and events that impact the hotel/motel industry within the city and to provide funding for tourism and historical preservation.

Economic Development sales tax revenue is used to promote the growth of manufacturing and industrial activities in and around Muleshoe.

Personnel

Salaries

Employee salaries were increased 4.5% in the FY2016-2017 Budget. The salary increases were a combination of cost of living adjustments and merit increases and were made possible because of efficiencies within each department. Salary adjustments were not dependent on any increase in revenues i.e. tax rate, sales taxes, fees for service, etc.

Insurance

Medical insurance costs increased 11.6% for FY2015-2016. Increased costs for medical insurance are mainly driven by the Federal Affordable Care Act.

The city offers a consumer driven insurance option to employees. This plan allows employees to choose from eight (8) medical plans that provide various deductibles, out-of-pocket expenses, and co-pays. The employee chooses the plan that best fits his/her situation.

The city contributes $515.52 toward employee medical coverage and $300 for dependent coverage. Any medical insurance cost above the city's contribution is paid by the employee.

The city also provides $44.40 for employee dental and vision insurance.

Salaries and employee benefits account for 41.34% of the city's total FY2016-2017 budget.

Unreserved Fund Balance

In order to maintain fiscal stability, the City of Muleshoe maintains an Unreserved Fund Balance in each fund to meet unforeseen emergencies that may arise and to address future major capital improvement projects. The City's overall Unreserved Fund Balance is 55.1% of current year budgeted expenses.

Summary

The FY2016-2017 Annual Operating Budget for the City of Muleshoe is the product of many hours of deliberation and consideration by the City Council, Department Heads, Administrative, and Financial staff. I firmly believe that this financial plan indicates the commitment of the city to continue to provide excellent efficient services to the citizens of Muleshoe and provides a plan to implement and develop growth within the city.

LeAnn Gallman
City Manager

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CITY OF MULESHOE
FY2016-2017 BUDGET
CASH POSITION SUMMARY

POOLED CASH	ACTUAL 10/01/2014	Actual 10/01/2015	Actual 10/01/2016
01 - General Fund	$ 1,245,801	$ 1,372,124	$ 1,335,705
05 - Interest & Sinking	$ 142,152	$ 109,933	$ 128,663
10 - Water & Sewer	$ 997,664	$ 1,121,683	$ 1,275,550
15 - Captial Projects	$ 103,660	$ 91,225	$ 89,479
20 - Street Maintenance	$ 12,478	$ 18,499	$ 22,666
30 - Hotel/Motel Tax Fund	$ 90,748	$ 124,515	$ 134,195
35 - Economic Development	$ 767,978	$ 772,038	$ 824,804
55 - Drug Seizure	$ 1,560	$ 1,373	$ 1,376
	$ 3,362,042	$ 3,611,389	$ 3,812,439

CITY OF MULESHOE
FY2016-2017 BUDGET
DEBT SERVICE

BONDED DEBT

Certificates of Obligation

Tax & Waterworks & Sewer System Improvements 2008

Balance (Principal):	$	2,984,000	
Balance (Interest):	$	381,812	
Balance (Principal & Interest):	$	3,365,812	
Annual Principal Payment:	$	222,000	(annual payment)
Annual Interest Payment:	$	60,471	(semi-annual payment)
Total Payment:	$	282,471	
Ending Balance:	$	3,083,341	(payoff 2028)

Tax & Waterworks & Sewer System Improvements 2016

Balance (Principal	$	2,795,000	
Balance (Interest)	$	868,115	
Balance (Principal & Interest)	$	3,663,115	
Annual Principal Payment	$	-	
Annual Interest Payment	$	67,490	
Total Payment	$	67,490	
Ending Balance	$	3,595,625	(payoff 2032)

Total Debt:	**$**	**7,028,927**
Total Annual Payment:	**$**	**349,961**
Balance:	**$**	**6,678,966**

CITY OF MULESHOE
FY2016-2017 BUDGET
PROPERTY TAX REVENUE

2016 Total Tax Base:	$	134,661,545
FY2016-2017 Adopted M&O Tax Rate:	$	0.5700
FY2016-2017 M&O Tax Levy:		756,408
FY2016-2017 Adopted Debt Tax Rate:	$	0.1705
FY2016-2017 Debt Tax Levy:		226,128
FY2016-2017 Adopted Total Tax Rate:	$	0.7405
FY2016-2017 Total Tax Levy:		982,536
Projected FY2016-2017 Tax Revenue: (95% of Tax Levy)	$	933,409
Projected Deliquent Tax Collections:	$	20,000
Total Projected Tax Collection (Current & Delinquent):	$	953,409

CITY OF MULESHOE
FY2016-2017 BUDGET
CAPITAL IMPROVEMENTS

General Fund

Administration

Computer Equipment/Software:	$	2,000
Copier/Printer Lease Purchase:	$	1,100
Total:	$	3,100

Police Department

Furniture & Fixtures:	$	2,000
Equipment:	$	20,000
(Vehicle lighting, in-car video, bullet-proof vest)		
Crime Scene Equipment:	$	7,000
Print Kit:	$	500
Radios/Pagers/Console:	$	6,000
Automobiles & Trucks	$	31,000
Computer Equipment/Software:	$	4,000
Lease Purchase-Debt:	$	3,000
Total:	$	73,500

Fire Department

Radios:	$	1,000
Building Improvements:	$	2,500
Total:	$	3,500

Street Department

Mower	$16,000
Total:	$16,000

Refuse Department

Equipment:	$	6,000
Total:	$	6,000

Parks

Equipment:	$	20,000
Basketball Court/Other:	$	66,000
Irrigation System:	$	2,000
Total:	$	88,000

Library

Buildings:	$	3,000
Computer Equipment/Software:	$	4,000
Books:	$	14,000
Media:	$	3,000
Total:	$	24,000

Municipal Court

Computer Equipment/Software:	$	500
Techonology Fund Expense:	$	3,500
Total:	$	4,000

Airport

Runway and Taxiway Rebuild:	$	250,000
Total:	$	250,000

Total General Fund Capital Outlay: $ 468,100

Water & Sewer

Billing

Office Equipment:	$	500
Computer Equipment/Software:	$	2,500
Lease Purchase Debt:	$	1,100
Total:	$	4,100

Operations

Water Mains & Taps:	$	20,000
Meters & Settings:	$	10,000
Wells Pumps & Motors:	$	50,000
Equipment:	$	16,000
(mower)		
Total	$	96,000

Total Water & Sewer Capital Outlay: $ 100,100

Economic Development

Captial Improvements

Furniture & Fixtures:	$	500
Appraisals:	$	500
Computer Equipment/Software:	$	1,000
Lease/Purchase Debt:	$	1,300
Total:	$	3,300

Total Capital Outlay: $ 571,500

City of Muleshoe
2016-2017
REVENUE AND EXPENSE SUMMARY
GENERAL FUND

REVENUES

	2015-2016 Budget	2016-2017 Budget
All Revenues	$ 2,887,209	$ 3,679,200
TOTALS:	$ 2,887,209	$ 3,679,200

EXPENSES

	2015-2016 Budget	2016-2017 Budget	Percent of Total Expenses
01-Administration	$ 331,849	$ 326,811	8.9%
01-Building & Maintenance	$ 63,977	$ 68,283	1.9%
03-Police	$ 860,697	$ 896,282	24.4%
04-Fire	$ 133,400	$ 80,400	2.2%
05-Street	$ 383,947	$ 407,610	11.1%
06-Refuse	$ 231,275	$ 487,249	13.3%
07-Health	$ 6,000	$ 6,000	0.2%
08-Parks	$ 73,250	$ 124,750	3.4%
09-Swimming Pool	$ 99,941	$ 73,150	2.0%
10-Library	$ 222,129	$ 214,259	5.8%
11-Non Departmental	$ 252,000	$ 479,128	13.1%
12-Municipal Court	$ 60,833	$ 62,402	1.7%
14-Golf Course	$ 95,000	$ 108,000	2.9%
15-Animal Ctrl/Code Enforcement	$ 64,785	$ 57,254	1.6%
16-Airport	$ 35,200	$ 277,150	7.6%
Totals:	$ 2,914,283	$ 3,668,729	
Fund Balance:	$ (27,074)	$ 10,471	

GENERAL FUND
TOTAL
REVENUES

Acct. No.		2015-2016 Budget	2016-2017 Budget	Percent Change	
4050	CURRENT AD VALOREM TAXES	$ 814,629	$ 982,536	20.61%	
4060	TAX DISCOUNT	$ (17,500)	$ (17,500)	N/A	
4080	DELINQUENT AD VALOREM TAXES	$ 82,000	$ 20,000	-75.61%	
4090	PENALTY & INTEREST	$ 25,000	$ 25,000	0.00%	
4150	FRANCHISE FEES	$ 290,000	$ 275,000	-5.17%	
4160	MIXED DRINK TAXES	$ 1,000	$ 1,100	10.00%	
4170	SALES TAXES	$ 430,000	$ 460,000	6.98%	x
4180	RV PARK REVENUE	$ 2,000	$ 2,000	0.00%	
4190	ALCOHOL PERMITS	$ 360	$ 500	38.89%	
4200	MECHANICAL CODE PERMIT	$ 600	$ 200	-66.67%	
4210	BUILDING PERMITS	$ 5,000	$ 5,000	0.00%	
4230	PLUMBING PERMITS	$ 2,500	$ 2,500	0.00%	
4240	CURB BREAKOUT	$ -	$ -	N/A	
4250	DOG LICENSES & FEES	$ 4,000	$ 3,000	-25.00%	
4260	TIE DOWN FEES	$ -	$ -	N/A	
4270	VENDOR PERMITS	$ 600	$ 600	0.00%	
4290	RETURNED CHECK FEES	$ -	$ -	N/A	
4340	RECEIPTS STREET LIGHTS	$ 2,700	$ 2,700	0.00%	
4370	CONTRIBUTIONS FROM COUNTY	$ -	$ -	N/A	
4430	LIBRARY COPY MACHINE	$ 3,700	$ 2,500	-32.43%	
4440	SWIMMING POOL FEES	$ 40,000	$ 35,000	-12.50%	
4445	SP CONCESSIONS	$ 20,000	$ 15,000	-25.00%	
4450	LANDFILL REVENUE	$ 240,000	$ 240,000	0.00%	x
4460	GARBAGE & TRASH COLLECTIONS	$ 535,000	$ 625,000	16.82%	x
4470	SENIOR CITIZEN DISCOUNT	$ (5,500)	$ (6,500)	N/A	
4490	MOSQUITO CONTROL SERVICES	$ -	$ -	N/A	
4500	LIBRARY GRANTS	$ 4,000	$ -	-100.00%	
4510	LIBRARY COLLECTIONS	$ 1,500	$ 1,000	-33.33%	
4515	LIBRARY MEMORIALS & HONORS	$ -	$ -	N/A	
4519	TRUANCY PREV & DIVERSION FUND	$ -	$ 200	N/A	
4520	CORPORATION COURT FINES	$ 55,000	$ 63,000	14.55%	
4521	MUN CT TECHNOLOGY FUND	$ 2,000	$ 2,000	0.00%	
4522	JUDICIAL EFFIENCY FUND	$ 120	$ 200	66.67%	
4523	MUN CT SECURITY FUND	$ 1,500	$ 1,500	0.00%	
4524	MUN CT INDIGENT DEFENSE FEE	$ 1,000	$ 500	-50.00%	
4525	STATE FUNDED EDUCATION	$ -	$ 1,164	N/A	
4526	POLICE DEPT SEIZURE FUNDS	$ -	$ -	N/A	
4527	COURT CC PROCESSING FEE	$ -	$ 500	N/A	
4530	POLICE DEPT GRANTS	$ -	$ -	N/A	

4540	FIRE DEPARTMENT GRANTS	$ -	$ -	N/A
4550	PSAP SUPPLY ALLOCATION	$ -	$ -	N/A
4600	INTEREST EARNED	$ 3,000	$ 2,500	-16.67%
4601	TX STAR INTEREST	$ -	$ -	N/A
4602	TEXPOOL INTEREST	$ -	$ -	N/A
4610	MISCELLANEOUS REVENUE	$ 25,000	$ 25,000	0.00%
4615	VOLUNTARY DONATION	$ 17,800	$ 17,800	0.00%
4625	COC BEAUTIFICATION GRANT	$ -	$ -	
4630	HANGER RENTAL	$ 9,600	$ 9,600	0.00%
4640	AIRPORT FUEL REVENUE	$ 20,000	$ 10,000	-50.00%
4650	TRANSFER CASH POOL	$ -	$ 550,000	N/A
4660	AIRPORT APT RENT	$ -	$ -	N/A
4670	COUNTRY CLUB REVENUE	$ 15,600	$ 15,600	0.00%
4675	SALE OF ASSETS	$ 5,000	$ 5,000	0.00%
4680	AIRPORT GRANT FUNDS	$ -	$ -	N/A
4710	TRANSFER FROM WATER & SEWER	$ 250,000	$ 300,000	20.00%
	TOTALS:	$ 2,887,209	$ 3,679,200	27.43%

GENERAL FUND
ADMINISTRATION
EXPENSES

Acct. No.		2015-2016 Budget	2016-2017 Budget	Percent Change
Personal Services				
501-5050	SALARIES	$ 158,458	$ 147,617	-6.84%
501-5090	OVERTIME	$ -	$ -	N/A
501-5150	ATTORNEY & JUDGE SERVICES	$ 7,000	$ 7,000	0.00%
501-5200	JANITOR SERVICES	$ 1,850	$ 1,850	0.00%
501-5250	GROUP HOSPITAL INSURANCE	$ 18,562	$ 23,300	25.53%
501-5300	RETIREMENT SYSTEM	$ 25,826	$ 23,711	-8.19%
501-5350	SOCIAL SECURITY	$ 11,893	$ 11,293	-5.04%
501-5370	UNEMPLOYMENT COMPENSATION	$ -	$ -	N/A
501-5380	VEHICLE ALLOWANCE	$ -	$ -	N/A
501-5400	ELECTION EXPENSE	$ 2,000	$ 2,000	0.00%
	Total Personal Services	$ 225,589	$ 216,771	-3.91%
Supplies				
501-6050	OFFICE SUPPLIES	$ 4,000	$ 3,000	-25.00%
501-6150	GASOLINE & OIL	$ 2,500	$ 2,500	0.00%
501-6250	JANITORIAL	$ 1,000	$ 1,000	0.00%
501-6400	OTHER SUPPLIES	$ 500	$ 500	0.00%
	Total Supplies	$ 8,000	$ 7,000	-12.50%
Maintenance				
501-7050	BUILDINGS	$ 3,000	$ 3,000	0.00%
501-7300	FURNITURE & FIXTURES	$ -	$ -	N/A
501-7400	RADIOS/PAGERS	$ -	$ -	N/A
501-7690	MAINTENANCE AGREEMENT	$ 9,500	$ 9,500	0.00%
	Total Maintenance	$ 12,500	$ 12,500	0.00%

Other Charges

501-8050	TELEPHONE	$	3,000	$	3,600	20.00%
501-8100	LEASE OF EQUIPMENT	$	950	$	950	0.00%
501-8120	DATA PROCESSING SERV/WEBSITE	$	1,000	$	1,000	0.00%
501-8150	INSURANCE	$	16,500	$	18,000	9.09%
501-8160	WORKERS COMPENSATION	$	1,360	$	1,540	13.24%
501-8200	SPECIAL SERVICES	$	4,100	$	4,100	0.00%
501-8250	ADVERTISING	$	2,000	$	2,000	0.00%
501-8300	TRAVEL EXPENSE	$	17,000	$	17,000	0.00%
501-8350	EDUCATION & TRAINING	$	3,500	$	3,500	0.00%
501-8400	DUES & SUBSCRIPTIONS	$	3,200	$	3,200	0.00%
501-8500	UTILITIES	$	1,500	$	1,500	0.00%
501-8550	AUDITOR	$	8,250	$	8,250	0.00%
501-8650	MISCELLANEOUS	$	2,500	$	2,500	0.00%
501-8860	BAD DEBTS	$	-	$	-	N/A
501-8870	SR CITIZEN VOL DONATION	$	17,800	$	17,800	0.00%
501-8880	WELLNESS			$	2,500	
	Total Other Charges	$	82,660	$	87,440	5.78%

Capital Improvements

501-9400	RADIO/PAGERS/WARNING SYSTEM	$	-	$	-	N/A
501-9510	COMPUTER EQUIPMENT/SOFTWARE	$	2,000	$	2,000	0.00%
501-9600	LEASE PURCHASE DEBT	$	1,100	$	1,100	0.00%
501-9615	LEASE PURCHASE INTEREST	$	-	$	-	N/A
	Total Capital Improvements	$	3,100	$	3,100	0.00%
	Total - Department Expenses	$	331,849	$	326,811	-1.52%

GENERAL FUND
BUILDING & MAINTENANCE
EXPENSES

Acct. No.		2015-2016 Budget	2016-2017 Budget	Percent Change
Personal Services				
502-5050	SALARIES	$ 32,224	$ 32,968	2.31%
502-5090	OVERTIME	$ 200	$ 1,000	400.00%
502-5250	GROUP HOSPITAL INSURANCE	$ 6,052	$ 10,408	71.98%
502-5300	RETIREMENT SYSTEM	$ 5,252	$ 5,309	1.08%
502-5350	SOCIAL SECURITY	$ 2,419	$ 2,528	4.52%
502-5370	UNEMPLOYMENT COMPENSATION	$ -		N/A
	Total Personal Services	$ 46,147	$ 52,213	13.15%
Supplies				
502-6100	WEARING APPAREL	$ 600	$ 700	16.67%
502-6150	GASOLINE & OIL	$ 6,000	$ 4,000	-33.33%
502-6200	MINOR TOOLS & APPARATUS	$ 1,000	$ 1,000	0.00%
502-6250	JANITORIAL	$ 2,200	$ 2,200	0.00%
502-6400	OTHER SUPPLIES	$ 2,500	$ 2,500	0.00%
	Total Supplies	$ 12,300	$ 10,400	-15.45%
Maintenance				
502-7050	BUILDINGS	$ 3,500	$ 3,500	0.00%
502-7400	RADIOS/PAGERS	$ -	$ -	N/A
502-7450	AUTOMOBILES & TRUCKS	$ 1,000	$ 1,000	0.00%
	Total Maintenance	$ 4,500	$ 4,500	0.00%
Other Charges				
502-8150	INSURANCE	$ 350	$ 400	14.29%
502-8160	WORKERS COMPENSATION	$ 680	$ 770	13.24%
502-8300	TRAVEL EXPENSE	$ -	$ -	N/A
	Total Other Charges	$ 1,030	$ 1,170	13.59%
Capital Improvements				
502-9400	RADIOS/PAGERS	$ -	$ -	N/A
	Total Capital Improvements	$ -	$ -	N/A
	Total - Department Expenses	$ 63,977	$ 68,283	6.73%

GENERAL FUND
POLICE DEPARTMENT
EXPENSES

Acct. No.		2015-2016 Budget	2016-2017 Budget	Percent Change
Personal Services				
503-5050	SALARIES	$ 469,147	$ 459,643	-2.03%
503-5090	OVERTIME	$ 20,000	$ 20,000	0.00%
503-5200	JANITOR SERVICES	$ 5,000	$ 5,500	10.00%
503-5250	GROUP HOSPITAL INSURANCE	$ 91,474	$ 106,544	16.47%
503-5300	RETIREMENT SYSTEM	$ 75,291	$ 73,370	-2.55%
503-5350	SOCIAL SECURITY	$ 35,245	$ 35,555	0.88%
503-5370	UNEMPLOYMENT COMPENSATION	$ -	$ -	N/A
	Total Personal Services	$ 696,157	$ 700,612	0.64%
Supplies				
503-6050	OFFICE SUPPLIES	$ 6,000	$ 5,000	-16.67%
503-6100	WEARING APPAREL	$ 4,500	$ 4,000	-11.11%
503-6150	GASOLINE & OIL	$ 24,000	$ 20,000	-16.67%
503-6200	MINOR TOOLS & APPARATUS	$ 500	$ 500	0.00%
503-6250	JANITORIAL	$ 2,000	$ 2,000	0.00%
503-6400	OTHER SUPPLIES	$ 3,000	$ 3,000	0.00%
503-6410	TRAINING SUPPLIES	$ 3,500	$ 3,500	0.00%
503-6420	PATROL SUPPLIES	$ 3,500	$ 3,500	0.00%
	Total Supplies	$ 47,000	$ 41,500	-11.70%
Maintenance				
503-7050	BUILDINGS	$ 6,000	$ 3,000	-50.00%
503-7400	RADIOS/PAGERS	$ 2,000	$ 4,000	100.00%
503-7450	AUTOMOBILES & TRUCKS	$ 8,000	$ 5,000	-37.50%
503-7690	MAINTENANCE AGREEMENT	$ 6,000	$ 6,000	0.00%
503-7750	MISCELLANEOUS MAINTENANCE	$ -	$ -	N/A
	Total Maintenance	$ 22,000	$ 18,000	-18.18%

Other Charges

503-8050	TELEPHONE	$ 13,000	$ 13,000	0.00%
503-8100	LEASE OF EQUIPMENT	$ -	$ -	N/A
503-8150	INSURANCE	$ 9,000	$ 9,500	5.56%
503-8160	WORKERS COMPENSATION	$ 8,840	$ 10,010	13.24%
503-8300	TRAVEL EXPENSE	$ 6,500	$ 5,000	-23.08%
503-8350	EDUCATION & TRAINING	$ 4,500	$ 4,000	-11.11%
503-8360	EDUCATION/STATE FUNDED	$ -	$ 1,160	N/A
503-8400	DUES & SUBSCRIPTIONS	$ 2,000	$ 2,500	25.00%
503-8500	UTILITIES	$ 8,000	$ 8,000	0.00%
503-8650	MISCELLANEOUS	$ 700	$ 1,000	42.86%
503-8651	EVIDENCE PROCESSING	$ 2,000	$ 2,000	0.00%
503-8660	PSAP ACCOUNT	$ -	$ -	N/A
503-8800	DRUG INTERVENTION	$ 1,500	$ 1,500	0.00%
503-8810	CITY/COUNTY UTILITIES	$ -	$ -	N/A
503-8820	CITY/COUNTY MAINTENANCE	$ -	$ -	N/A
503-8830	CITY/COUNTY INSURANCE	$ -	$ -	N/A
503-8840	CITY/COUNTY FUEL	$ -	$ -	N/A
503-8850	CITY/COUNTY TELETYPE & 911	$ -	$ -	N/A
503-8860	CONTACT DATA REPORT	$ 2,000	$ 3,000	50.00%
503-8870	PUBLIC RELATIONS INFORMATION	$ 2,000	$ 2,000	0.00%
503-8880	DRUG DOG	$ 3,000	$ -	-100.00%
503-8890	EMERGENCY MGMT COORDINATOR	$ -	$ -	N/A
	Total Other Charges	$ 63,040	$ 62,670	-0.59%

Capital Improvements

503-9300	FURNITURE & FIXTURES	$ 2,000	$ 2,000	0.00%
503-9320	EQUIPMENT	$ 10,000	$ 20,000	100.00%
503-9321	CRIME SCENE EQUIP	$ 7,000	$ 7,000	0.00%
503-9322	PRINT KIT	$ 500	$ 500	0.00%
503-9323	35MM	$ -	$ -	N/A
503-9400	RADIOS/PAGERS/CONSOLE	$ 6,000	$ 6,000	0.00%
503-9450	AUTOMOBILES & TRUCKS	$ -	$ 31,000	N/A
503-9510	COMPUTER EQUIPMENT/SOFTWARE	$ 4,000	$ 4,000	0.00%
503-9600	LEASE PURCHASE-DEBT	$ 3,000	$ 3,000	0.00%
503-9615	LEASE PURCHASE INTEREST	$ -	$ -	N/A
	Total Capital Improvements	$ 32,500	$ 73,500	126.15%
	Total - Department Expenses	$ 860,697	$ 896,282	4.13%

GENERAL FUND
FIRE DEPARTMENT
EXPENSES

Acct. No.		2015-2016 Budget	2016-2017 Budget	Percent Change
Personal Services				
504-5110	FIREMEN STIPEND	$ -	$ -	N/A
504-5200	JANITOR SERVICES	$ 1,200	$ 1,200	0.00%
504-5300	RETIREMENT SYSTEM	$ 4,000	$ 4,500	12.50%
504-5380	VEHICLE ALLOWANCE	$ -	$ -	N/A
	Total Personal Services	$ 5,200	$ 5,700	9.62%
Supplies				
504-6050	OFFICE SUPPLIES	$ 1,500	$ 1,000	-33.33%
504-6100	WEARING APPAREL	$ 6,000	$ 5,000	-16.67%
504-6150	GASOLINE & OIL	$ 8,500	$ 5,000	-41.18%
504-6200	MINOR TOOLS & APPARATUS	$ 5,000	$ 5,000	0.00%
504-6250	JANITORIAL	$ 500	$ 500	0.00%
504-6300	CHEM MED SURG & VECTOR	$ -	$ -	N/A
504-6400	OTHER SUPPLIES	$ 100	$ 200	100.00%
504-6410	TRAINING SUPPLIES	$ -	$ -	N/A
	Total Supplies	$ 21,600	$ 16,700	-22.69%
Maintenance				
504-7050	BUILDINGS	$ 3,000	$ 2,000	-33.33%
504-7350	MACHINERY & IMPLEMENTS	$ 7,500	$ 5,000	-33.33%
504-7400	RADIOS/PAGERS	$ 2,000	$ 2,000	0.00%
504-7450	AUTOMOBILES & TRUCKS	$ 10,000	$ 10,000	0.00%
504-7695	FIRE/RESCUE REPLACEMENT	$ 7,500	$ 7,500	0.00%
	Total Maintenance	$ 30,000	$ 26,500	-11.67%

Other Charges

504-8050	TELEPHONE	$ 1,600	$ 1,000	-37.50%
504-8150	INSURANCE	$ 6,500	$ 7,500	15.38%
504-8160	WORKERS COMPENSATION	$ -	$ -	N/A
504-8300	TRAVEL EXPENSE	$ 5,000	$ 5,000	0.00%
504-8350	EDUCATION & TRAINING	$ 3,000	$ 3,000	0.00%
504-8500	UTILITIES	$ 10,000	$ 10,000	0.00%
504-8650	MISCELLANEOUS	$ 1,500	$ 1,500	0.00%
	Total Other Charges	$ 27,600	$ 28,000	1.45%

Capital Improvements

504-9320	EQUIPMENT	$ -	$ -	N/A
504-9400	RADIOS	$ 2,000	$ 1,000	-50.00%
504-9450	AUTOMOBILES & TRUCKS	$ 42,000	$ -	-100.00%
504-9460	BUILDING IMPROVEMENTS	$ 5,000	$ 2,500	-50.00%
	Total Capital Improvements	$ 49,000	$ 3,500	-92.86%
	Total - Department Expenses	$ 133,400	$ 80,400	-39.73%

GENERAL FUND
STREET DEPARTMENT
EXPENSES

Acct. No.			2015-2016 Budget		2016-2017 Budget	Percent Change
Personal Services						
505-5050	SALARIES	$	135,171	$	142,522	5.44%
505-5080	EXTRA HELP	$	-	$	-	N/A
505-5090	OVERTIME	$	2,000	$	2,000	0.00%
505-5250	GROUP HOSPITAL INSURANCE	$	27,381	$	30,834	12.61%
505-5300	RETIREMENT SYSTEM	$	20,718	$	21,296	2.79%
505-5350	SOCIAL SECURITY	$	10,157	$	10,779	6.12%
505-5370	UNEMPLOYMENT COMPENSATION	$	-	$	-	N/A
	Total Personal Services	$	195,427	$	207,430	6.14%
Supplies						
505-6050	OFFICE SUPPLIES	$	2,200	$	1,500	-31.82%
505-6100	WEARING APPAREL	$	2,000	$	2,000	0.00%
505-6150	GASOLINE & OIL	$	24,000	$	20,000	-16.67%
505-6200	MINOR TOOLS & APPARATUS	$	1,500	$	1,500	0.00%
505-6300	CHEM MED SURG & VECTOR	$	4,200	$	4,200	0.00%
505-6400	OTHER SUPPLIES	$	1,200	$	1,200	0.00%
505-6450	SWEEPER SUPPLIES	$	2,000	$	2,000	0.00%
	Total Supplies	$	37,100	$	32,400	-12.67%
Maintenance						
505-7100	STREETS ROADWAYS HIGHWAYS	$	46,000	$	46,000	0.00%
505-7350	MACHINERY & IMPLEMENTS	$	15,000	$	15,000	0.00%
505-7400	RADIOS/PAGERS	$	-	$	-	N/A
505-7450	AUTOMOBILES & TRUCKS	$	8,000	$	8,000	0.00%
505-7510	TRAFFIC SIGNAL/STREET SIGNS	$	8,000	$	20,000	150.00%
	Total Maintenance	$	77,000	$	89,000	15.58%

Other Charges

505-8050	TELEPHONE	$	1,800	$	1,800	0.00%
505-8130	MATERIALS	$	3,000	$	3,000	0.00%
505-8150	INSURANCE	$	-	$	-	N/A
505-8160	WORKERS COMPENSATION	$	2,720	$	3,080	13.24%
505-8300	TRAVEL EXPENSE	$	1,500	$	1,500	0.00%
505-8350	EDUCATION & TRAINING	$	1,400	$	1,400	0.00%
505-8450	STREET LIGHTING	$	52,000	$	52,000	0.00%
505-8650	MISCELLANEOUS	$	-	$	-	N/A
	Total Other Charges	$	62,420	$	62,780	0.58%

Capital Improvements

505-9450	AUTOS & TRUCKS	$	-	$	-	N/A
505-9500	STREET SWEEPER	$	12,000	$	16,000	33.33%
	Total Capital Improvements	$	12,000	$	16,000	33.33%
	Total - Department Expenses	$	383,947	$	407,610	6.16%

GENERAL FUND
REFUSE DEPARTMENT
EXPENSES

Acct. No.		2015-2016 Budget	2016-2017 Budget	Percent Change
Personal Services				
506-5050	SALARIES	$ 101,862	$ 102,440	0.57%
506-5080	EXTRA HELP	$ -	$ 5,000	N/A
506-5090	OVERTIME	$ 1,500	$ 1,500	0.00%
506-5250	GROUP HOSPITAL INSURANCE	$ 18,139	$ 20,403	12.48%
506-5300	RETIREMENT SYSTEM	$ 14,772	$ 14,640	-0.89%
506-5350	SOCIAL SECURITY	$ 7,662	$ 7,856	2.53%
506-5370	UNEMPLOYMENT	$ -	$ -	N/A
	Total Personal Services	$ 143,935	$ 151,839	5.49%
Supplies				
506-6050	OFFICE SUPPLIES	$ 200	$ 200	0.00%
506-6100	WEARING APPAREL	$ 1,650	$ 1,800	9.09%
506-6150	GASOLINE & OIL	$ 35,000	$ 30,000	-14.29%
506-6200	MINOR TOOLS & APPARATUS	$ 500	$ 500	0.00%
506-6300	CHEM MED SURG & VECTOR	$ 500	$ 500	0.00%
506-6400	OTHER SUPPLIES	$ 500	$ 500	0.00%
	Total Supplies	$ 38,350	$ 33,500	-12.65%
Maintenance				
506-7170	LANDFILL	$ 2,000	$ 5,000	150.00%
506-7350	MACHINERY & IMPLEMENTS	$ 18,000	$ 18,000	0.00%
506-7400	RADIOS/PAGERS	$ -	$ -	N/A
506-7450	AUTOMOBILES & TRUCKS	$ 2,500	$ 2,500	0.00%
	Total Maintenance	$ 22,500	$ 25,500	13.33%

Other Charges

506-8100	LEASE OF EQUIPMENT	$ -	$ -	N/A
506-8150	INSURANCE	$ 1,050	$ 1,200	14.29%
506-8160	WORKERS COMPENSATION	$ 2,040	$ 2,310	13.24%
506-8200	SPECIAL SERVICES	$ 500	$ 250,000	49900.00%
506-8220	TNRCC FEES/TESTS	$ 14,000	$ 14,000	0.00%
506-8300	TRAVEL EXPENSE	$ 1,200	$ 1,200	0.00%
506-8350	EDUCATION & TRAINING	$ 1,200	$ 1,200	0.00%
506-8500	UTILITIES	$ 500	$ 500	0.00%
506-8650	MISCELLANEOUS	$ -	$ -	N/A
	Total Other Charges	$ 20,490	$ 270,410	1219.72%

Capital Improvements

506-9320	EQUIPMENT	$ 6,000	$ 6,000	0.00%
506-9340	GRANT EXPENSE	$ -	$ -	N/A
506-9450	AUTOS & TRUCKS	$ -	$ -	N/A
506-9560	LANDFILL CLOSURE	$ -	$ -	N/A
	Total Capital Improvements	$ 6,000	$ 6,000	0.00%
	Total - Department Expenses	$ 231,275	$ 487,249	110.68%

GENERAL FUND
HEALTH DEPARTMENT
EXPENSES

Acct. No.		2015-2016 Budget	2016-2017 Budget	Percent Change
Supplies				
507-6300	CHEM MED SURG & VECTOR	$ 6,000	$ 6,000	0.00%
	Total Supplies	$ 6,000	$ 6,000	0.00%
Capital Improvements				
507-9320	EQUIPMENT - MOSQUITO SPRAYERS	$ -	$ -	N/A
	Total Other Charges	$ -	$ -	N/A
	Total - Department Expenses	$ 6,000	$ 6,000	0.00%

GENERAL FUND
PARKS
EXPENSES

Acct. No.		2015-2016 Budget	2016-2017 Budget	Percent Change
Supplies				
508-6150	GASOLINE & OIL	$ 3,600	$ 3,000	-16.67%
508-6200	MINOR TOOLS & APPARATUS	$ 600	$ 600	0.00%
508-6350	BOTANICAL & AGRICULTURAL	$ 2,500	$ 2,500	0.00%
	Total Supplies	$ 6,700	$ 6,100	-8.96%
Maintenance				
508-7050	BUILDINGS	$ 1,200	$ 1,200	0.00%
508-7350	MACHINERY & IMPLEMENTS	$ 6,000	$ 6,000	0.00%
508-7750	OTHER MAINTENANCE	$ 7,000	$ 7,000	0.00%
508-7760	FOUNTAIN MAINTENANCE	$ 500	$ 500	0.00%
508-7770	IRRIGATION MAINTENANCE	$ 3,500	$ 3,500	0.00%
	Total Maintenance	$ 18,200	$ 18,200	0.00%
Other Charges				
508-8150	INSURANCE	$ 350	$ 450	28.57%
508-8500	UTILITIES	$ 10,000	$ 12,000	20.00%
	Total Other Charges	$ 10,350	$ 12,450	20.29%
Capital Improvements				
508-9320	EQUIPMENT	$ 20,000	$ 20,000	0.00%
508-9600	FOUNTAIN/LAKE/RESTROOMS	$ 16,000	$ 66,000	312.50%
508-9800	IRRIGATION SYSTEM	$ 2,000	$ 2,000	0.00%
	Total Capital Improvements	$ 38,000	$ 88,000	131.58%
	Total - Department Expenses	$ 73,250	$ 124,750	70.31%

GENERAL FUND
SWIMMING POOL
EXPENSES

Acct. No.		2015-2016 Budget	2016-2017 Budget	Percent Change
Personal Services				
509-5050	SALARIES	$ 57,000	$ 33,000	-42.11%
509-5350	SOCIAL SECURITY	$ 3,791	$ -	-100.00%
509-5370	UNEMPLOYMENT COMPENSATION	$ -	$ -	N/A
	Total Personal Services	$ 60,791	$ 33,000	-45.72%
Supplies				
509-6300	CHEM MED SURG & VECTOR	$ 6,000	$ 6,000	0.00%
509-6400	OTHER SUPPLIES	$ 4,000	$ 2,500	-37.50%
509-6500	CONCESSION STAND SUPPLIES	$ 10,000	$ 10,000	0.00%
	Total Supplies	$ 20,000	$ 18,500	-7.50%
Maintenance				
509-7050	BUILDINGS	$ 1,500	$ 1,000	-33.33%
509-7350	MACHINERY & IMPLEMENTS	$ 5,000	$ 5,000	0.00%
509-7750	OTHER MAINTENANCE	$ 500	$ 3,500	600.00%
	Total Maintenance	$ 7,000	$ 9,500	35.71%
Other Charges				
509-8050	TELEPHONE	$ 150	$ 150	0.00%
509-8150	INSURANCE	$ -	$ -	N/A
509-8160	WORKERS COMPENSATION	$ -	$ -	N/A
509-8350	EDUCATION & TRAINING	$ 1,000	$ 1,000	0.00%
509-8500	UTILITIES	$ 10,000	$ 10,000	0.00%
509-8650	MISCELLANEOUS	$ 1,000	$ 1,000	0.00%
	Total Other Charges	$ 12,150	$ 12,150	0.00%
	Total - Department Expenses	$ 99,941	$ 73,150	-26.81%

GENERAL FUND
LIBRARY
EXPENSES

Acct. No.			2015-2016 Budget		2016-2017 Budget	Percent Change
Personal Services						
510-5050	SALARIES	$	105,073	$	105,666	0.56%
510-5080	EXTRA HELP	$	-	$	-	N/A
510-5200	JANITOR SERVICES	$	3,000	$	2,400	-20.00%
510-5250	GROUP HOSPITAL INSURANCE	$	21,346	$	24,037	12.61%
510-5300	RETIREMENT SYSTEM	$	16,481	$	14,640	-11.17%
510-5350	SOCIAL SECURITY	$	7,739	$	7,856	1.51%
510-5370	UNEMPLOYMENT COMPENSATION	$	-	$	-	N/A
	Total Personal Services	$	153,639	$	154,599	0.62%
Supplies						
510-6050	OFFICE SUPPLIES	$	3,000	$	2,500	-16.67%
510-6070	SUMMER READING PROG SUPPLIES	$	10,000	$	8,000	-20.00%
510-6250	JANITORIAL	$	1,000	$	500	-50.00%
510-6400	OTHER SUPPLIES	$	200	$	200	0.00%
	Total Supplies	$	14,200	$	11,200	-21.13%
Maintenance						
510-7050	BUILDINGS	$	5,000	$	5,000	0.00%
510-7300	FURNITURE & FIXTURES	$	1,000	$	500	-50.00%
510-7520	BOOK REPAIRS	$	-	$	-	N/A
510-7690	MAINTENANCE AGREEMENT	$	-	$	-	N/A
	Total Maintenance	$	6,000	$	5,500	-8.33%

Other Charges

510-8050	TELEPHONE	$ 3,500	$ 3,000	-14.29%
510-8100	LEASE OF EQUIPMENT	$ 3,000	$ 2,000	-33.33%
510-8150	INSURANCE	$ -	$ -	N/A
510-8160	WORKERS COMPENSATION	$ 2,040	$ 2,310	13.24%
510-8300	TRAVEL EXPENSE	$ 3,500	$ 3,500	0.00%
510-8400	DUES & SUBSCRIPTIONS	$ 350	$ 350	0.00%
510-8500	UTILITIES	$ 6,500	$ 6,500	0.00%
510-8650	MISCELLANEOUS	$ 600	$ 300	-50.00%
510-8700	MAGAZINES	$ 800	$ 1,000	25.00%
	Total Other Charges	$ 20,290	$ 18,960	-6.55%

Capital Improvements

510-9050	BUILDINGS	$ 5,000	$ 3,000	-40.00%
510-9510	COMPUTER EQUIPMENT/SOFTWARE	$ 6,000	$ 4,000	-33.33%
510-9520	BOOKS	$ 14,000	$ 14,000	0.00%
510-9530	MEDIA	$ 3,000	$ 3,000	0.00%
	Total Capital Improvements	$ 28,000	$ 24,000	-14.29%
	Total - Department Expenses	$ 222,129	$ 214,259	-3.54%

GENERAL FUND
NON DEPARTMENTAL
EXPENSES

Acct. No.		2015-2016 Budget	2016-2017 Budget	Percent Change
Capital Improvements				
511-9801	SANITATION SERVICES	$ 220,000	$ 220,000	0.00%
511-9831	APPRAISAL SERVICES APPR DIST	$ 32,000	$ 33,000	3.13%
511-9851	BAD DEBTS	$ -		N/A
511-9861	EMERGENCY MANAGEMENT	$ -		N/A
511-9871	LAND TAXES	$ -		N/A
511-9881	TRANSFER TO INTEREST & SINKING	$ -	$ 226,128	N/A
511-9901	CITY ENGINEER	$ -		N/A
	Total Capital Improvements	$ 252,000	$ 479,128	90.13%
	Total - Department Expenses	$ 252,000	$ 479,128	90.13%

GENERAL FUND
MUNICIPAL COURT
EXPENSES

Acct. No.		2015-2016 Budget	2016-2017 Budget	Percent Change
Personal Services				
512-5050	SALARIES	$ 32,415	$ 33,080	2.05%
512-5090	OVERTIME	$ -		N/A
512-5150	JUDGE SERVICES	$ -		N/A
512-5160	CITY ATTORNEY	$ -	$ 500	N/A
512-5250	GROUP HOSPITAL INSURANCE	$ 9,232	$ 10,408	12.74%
512-5300	RETIREMENT SYSTEM	$ 5,283	$ 5,314	0.58%
512-5350	SOCIAL SECURITY	$ 2,433	$ 2,531	4.01%
512-5370	UNEMPLOYMENT COMPENSATION	$ -		N/A
	Total Personal Services	$ 49,363	$ 51,832	5.00%
Supplies				
512-6050	OFFICE SUPPLIES	$ 600	$ 500	-16.67%
512-6400	OTHER SUPPLIES	$ 100	$ 100	0.00%
	Total Supplies	$ 700	$ 600	-14.29%
Other Charges				
512-8050	TELEPHONE	$ 840	$ 700	-16.67%
512-8120	DATA PROCESSING SERVICE	$ -	$ -	N/A
512-8150	INSURANCE	$ -	$ -	N/A
512-8160	WORKERS COMPENSATION	$ 680	$ 770	13.24%
512-8300	TRAVEL EXPENSE	$ 4,000	$ 3,000	-25.00%
512-8350	EDUCATION & TRAINING	$ 1,000	$ 1,000	0.00%
512-8400	DUES & SUBSCRIPTIONS	$ 200	$ 150	-25.00%
512-8650	MISCELLANEOUS	$ 100	$ 100	0.00%
512-8800	JURY PAY	$ 250	$ 250	0.00%
	Total Other Charges	$ 7,070	$ 5,970	-15.56%
Capital Improvements				
512-9510	COMPUTER EQUIPMENT/SOFTWARE	$ 500	$ 500	0.00%
512-9515	TECHNOLOGY FUND EXPENSE	$ 3,200	$ 3,500	9.38%
	Total Capital Improvements	$ 3,700	$ 4,000	8.11%
	Total - Department Expenses	$ 60,833	$ 62,402	2.58%

GENERAL FUND
GOLF COURSE
EXPENSES

Acct. No.		2015-2016 Budget	2016-2017 Budget	Percent Change
Personal Services				
514-5050	SALARIES	$ -	$ -	N/A
514-5090	OVERTIME	$ -	$ -	N/A
514-5250	GROUP HOSPITAL INSURANCE	$ -	$ -	N/A
514-5300	RETIREMENT SYSTEM	$ -	$ -	N/A
514-5350	SOCIAL SECURITY	$ -	$ -	N/A
514-5370	UNEMPLOYMENT COMPENSATIOI	$ -	$ -	N/A
	Total Personal Services	$ -	$ -	N/A
Supplies				
514-6100	UNIFORMS	$ -	$ -	N/A
	Total Supplies	$ -	$ -	N/A
Maintenance				
514-7750	Maintenance & Repairs	$ -	$ 30,000	N/A
	Total Maintenance	$ -	$ 30,000	N/A
Other Charges				
514-8130	OTHER SERVICES	$ 95,000	$ 78,000	-17.89%
	Total Other Services	$ 95,000	$ 78,000	-17.89%
	Total - Department Expenses	$ 95,000	$ 108,000	13.68%

GENERAL FUND
ANIMAL CONTROL/CODE ENFORCEMENT
EXPENSES

Acct. No.		2015-2016 Budget	2016-2017 Budget	Percent Change
Personal Services				
515-5050	SALARIES	$ 30,740	$ 27,436	-10.75%
515-5090	OVERTIME	$ 1,000	$ 1,000	0.00%
515-5250	GROUP HOSPITAL INSURANCE	$ 6,048	$ 6,790	12.27%
515-5300	RETIREMENT SYSTEM	$ 5,010	$ 4,239	-15.39%
515-5350	SOCIAL SECURITY	$ 2,307	$ 2,019	-12.47%
515-5370	UNEMPLOYMENT COMPENSATIOI	$ -	$ -	N/A
	Total Personal Services	$ 45,105	$ 41,484	-8.03%
Supplies				
515-6050	OFFICE SUPPLIES	$ 500	$ 500	0.00%
515-6100	WEARING APPAREL	$ 500	$ 500	0.00%
515-6150	GASOLINE & OIL	$ 3,500	$ 2,500	-28.57%
515-6200	MINOR TOOLS & APPARATUS	$ 500	$ 500	0.00%
515-6360	DOG POUND	$ 8,000	$ 5,000	-37.50%
515-6400	OTHER SUPPLIES	$ 400	$ 400	0.00%
	Total Supplies	$ 13,400	$ 9,400	-29.85%
Maintenance				
515-7400	RADIOS & PAGERS	$ -	$ 500	N/A
515-7450	AUTOMOBILES & TRUCKS	$ 1,200	$ 1,200	0.00%
	Total Maintenance	$ 1,200	$ 1,700	41.67%
Other Charges				
515-8050	TELEPHONE	$ 800	$ 500	-37.50%
515-8150	INSURANCE	$ 400	$ 400	0.00%
515-8160	WORKERS COMPENSATION	$ 680	$ 770	13.24%
515-8300	TRAVEL EXPENSE	$ 800	$ 800	0.00%
515-8350	EDUCATION & TRAINING	$ 700	$ 700	0.00%
515-8650	MISCELLANEOUS	$ 500	$ 500	0.00%
	Total Other Charges	$ 3,880	$ 3,670	-5.41%

Capital Improvements

515-9400	RADIOS & PAGERS	$	-	$	-	N/A
515-9450	AUTOMOBILES & TRUCKS	$	-	$	-	N/A
515-9510	COMPUTER EQUIPMENT	$	1,200	$	1,000	-16.67%
	Total Capital Improvements	$	1,200	$	1,000	-16.67%
	Total - Department Expenses	$	64,785	$	57,254	-11.62%

AIRPORT FUND
NON DEPARTMENTAL
EXPENSES

Acct. No.		2015-2016 Budget	2016-2017 Budget	Percent Change
Supplies				
516-6150	GASOLINE & OIL	$ 20,000	$ 10,000	-50.00%
516-6300	CHEM MED SURG & VECTOR	$ 1,200	$ 1,200	0.00%
516-6400	OTHER SUPPLIES	$ 200	$ 200	0.00%
	Total Supplies	$ 21,400	$ 11,400	
Maintenance				
516-7050	BUILDINGS	$ 500	$ 500	0.00%
516-7100	RUNWAYS	$ 3,000	$ 8,000	166.67%
516-7350	MACHINERY & IMPLEMENTS	$ 500	$ 500	0.00%
516-7400	RADIOS & PAGERS	$ -	$ -	N/A
516-7750	OTHER MAINTENANCE	$ 500	$ 500	0.00%
	Total Maintenance	$ 4,500	$ 9,500	
Other Charges				
516-8150	INSURANCE	$ 3,850	$ 3,000	-22.08%
516-8200	SPECIAL SERVICES	$ 750	$ 750	0.00%
516-8300	TRAVEL EXPENSE	$ 2,500	$ -	-100.00%
516-8500	UTILITIES	$ 2,200	$ 2,500	13.64%
516-8650	MISCELLANEOUS	$ -		N/A
516-8750	GRANT EXPENSE	$ -	$ 250,000	N/A
	Total Other Charges	$ 9,300	$ 256,250	2655.38%
Capital Improvements				
516-9320	EQUIPMENT	$ -	$ -	N/A
516-9870	DEPRECIATION	$ -	$ -	
	Total Capital Improvements	$ -	$ -	N/A
	Total - Department Expenses	$ 35,200	$ 277,150	687.36%

2016-2017
REVENUE AND EXPENSE SUMMARY
INTEREST & SINKING

REVENUES

	2015-2016 Budget	2016-2017 Budget
All Revenues	$ 302,562	$ 337,823
TOTALS:	$ 302,562	$ 337,823

EXPENSES

	2015-2016 Budget	2016-2017 Budget	Percent of Total Expenses
Non Departmental	$ 302,212	$ 337,471	100.0%
Totals:	$ 302,212	$ 337,471	
Fund Balance:	$ 350	**$ 352**	

INTEREST & SINKING

REVENUES

Acct. No.		2015-2016 Budget	2016-2017 Budget	Percent Change
4600	INTEREST EARNED	$ 350	$ 350	0.00%
4710	TRANSFER FROM W&S - TN 94	$ 188,499	$ 109,345	-41.99%
4810	TRANSFER FROM ECON DEV TN94	$ -	N/A	
4900	PROPERTY DEBT TAX	$ 113,713	$ 228,128	100.62%
		$ 302,562	$ 337,823	11.65%

INTEREST & SINKING
NON DEPARTMENTAL
EXPENSES

Acct. No. Personal Services			2015-2016 Budget		2016-2017 Budget	Percent Change
500-5020	PRINCIPAL PAYMENTS - TN 94	$	240,356	$	222,000	-7.64%
500-5030	INTEREST PAYMENTS - TN 94	$	61,856	$	115,471	86.68%
	Total Personal Services	$	302,212	$	337,471	11.67%
	Total - Department Expenses	$	302,212	$	337,471	11.67%

2016-2017
REVENUE AND EXPENSE SUMMARY
WATER & SEWER

REVENUES

	2015-2016 Budget	2016-2017 Budget
All Revenues	$ 1,498,700	$ 1,515,600
TOTALS:	$ 1,498,700	$ 1,515,600

EXPENSES

	2015-2016 Budget	2016-2017 Budget	Percent of Total Expenses
Utility Billing	$ 164,527	$ 162,883	12.5%
Water & Wewer Operations	$ 761,570	$ 730,075	56.1%
Non Departmental	$ 438,499	$ 409,345	31.4%
Totals:	$ 1,364,596	$ 1,302,304	
Fund Balance:	$ 134,104	$ 213,296	

WATER & SEWER

REVENUES

Acct. No.		2015-2016 Budget	2016-2017 Budget	Percent Change
4280	WATER TAP FEES	$ 3,000	$ 3,000	0.00%
4410	WATER SALES	$ 1,000,000	$ 965,000	-3.50%
4420	SEWER CHARGES	$ 480,000	$ 525,600	9.50%
4470	SENIOR CITIZEN DISCOUNT	$ (15,000)	$ (15,000)	N/A
4600	INTEREST EARNED	$ 2,700	$ 1,700	-37.04%
4601	TX STAR INTEREST	$ -	$ -	N/A
4602	TEXPOOL INTEREST	$ -	$ -	N/A
4610	MISCELLANEOUS REVENUE	$ 5,000	$ 5,000	0.00%
4660	OTHER LEASE INCOME	$ -	$ -	N/A
4665	LEASE/EAST WELL FIELD	$ -	$ -	N/A
4670	LAND LEASE (AGRICULTURE)	$ 23,000	$ 30,300	31.74%
4675	SALE OF EAST WELL FIELD	$ -	$ -	N/A
4710	TRANSFER IN CAPITAL PROJECTS	$ -	$ -	N/A
		$ 1,498,700	$ 1,515,600	1.13%

WATER & SEWER
UTILITY BILLING
EXPENSES

Acct. No.		2015-2016 Budget	2016-2017 Budget	Percent Change
Personal Services				
511-5050	SALARIES	$ 65,338	$ 62,197	-4.81%
511-5080	EXTRA HELP	$ -	$ -	N/A
511-5090	OVERTIME	$ 200	$ 300	50.00%
511-5200	JANITOR SERVICES	$ 1,850	$ 1,850	0.00%
511-5250	GROUP HOSPITAL INSURANCE	$ 15,279	$ 17,196	12.55%
511-5300	RETIREMENT SYSTEM	$ 10,242	$ 9,422	-8.01%
511-5350	SOCIAL SECURITY	$ 4,908	$ 4,679	-4.68%
511-5370	UNEMPLOYMENT COMPENSATION	$ -	$ -	N/A
	Total Personal Services	$ 97,817	$ 95,643	-2.22%
Supplies				
511-6000	POSTAGE	$ 11,000	$ 9,000	-18.18%
511-6050	OFFICE SUPPLIES	$ 4,000	$ 4,000	0.00%
511-6250	JANITORIAL	$ 1,000	$ 1,000	0.00%
511-6400	OTHER SUPPLIES	$ 500	$ 500	0.00%
	Total Supplies	$ 16,500	$ 14,500	-12.12%
Maintenance				
511-7050	BUILDINGS	$ 3,250	$ 3,250	0.00%
511-7300	FURNITURE & FIXTURES	$ -	$ -	N/A
511-7400	RADIOS/PAGERS	$ -	$ -	N/A
511-7690	MAINTENANCE AGREEMENT	$ 16,000	$ 16,500	3.13%
	Total Maintenance	$ 19,250	$ 19,750	2.60%

Other Charges

511-8050	TELEPHONE	$	3,000	$	3,600	20.00%
511-8100	LEASE OF EQUIPMENT	$	950	$	950	0.00%
511-8120	DATA PROCESSING SERVICE	$	1,000	$	3,000	200.00%
511-8150	INSURANCE	$	-	$	-	N/A
511-8160	WORKERS COMPENSATION	$	1,360	$	1,540	13.24%
511-8200	SPECIAL SERVICES	$	5,000	$	6,000	20.00%
511-8250	ADVERTISING	$	-	$	-	N/A
511-8300	TRAVEL EXPENSE	$	4,000	$	2,000	-50.00%
511-8350	EDUCATION & TRAINING	$	1,800	$	1,000	-44.44%
511-8500	UTILITIES	$	1,000	$	1,800	80.00%
511-8550	AUDITOR	$	8,250	$	8,500	3.03%
511-8650	MISCELLANEOUS	$	500	$	500	0.00%
	Total Other Charges	$	26,860	$	28,890	7.56%

Capital Improvements

511-9040	OFFICE EQUIPMENT	$	500	$	500	0.00%
511-9510	COMPUTER EQUIPMENT/SOFTWARE	$	2,500	$	2,500	0.00%
511-9600	LEASE/PURCHASE DEBT	$	1,100	$	1,100	0.00%
511-9916	INTEREST PAID	$	-	$	-	N/A
	Total Capital Improvements	$	4,100	$	4,100	0.00%
	Total - Department Expenses	$	164,527	$	162,883	-1.00%

WATER & SEWER
WATER & SEWER OPERATION
EXPENSES

Acct. No.		2015-2016 Budget	2016-2017 Budget	Percent Change
Personal Services				
512-5050	SALARIES	$ 209,032	$ 199,181	-4.71%
512-5080	EXTRA HELP	$ -	$ -	N/A
512-5090	OVERTIME	$ 12,000	$ 15,000	25.00%
512-5250	GROUP HOSPITAL INSURANCE	$ 39,879	$ 50,395	26.37%
512-5300	RETIREMENT SYSTEM	$ 34,070	$ 31,803	-6.65%
512-5350	SOCIAL SECURITY	$ 15,689	$ 15,147	-3.46%
512-5370	UNEMPLOYMENT COMPENSATION	$ -	$ -	N/A
	Total Personal Services	$ 310,670	$ 311,525	0.28%
Supplies				
512-6100	WEARING APPAREL	$ 3,000	$ 3,000	0.00%
512-6150	GASOLINE & OIL	$ 27,000	$ 22,000	-18.52%
512-6200	MINOR TOOLS & APPARATUS	$ 1,200	$ 1,200	0.00%
512-6300	CHEM MED SURG & VECTOR	$ 6,000	$ 6,000	0.00%
512-6400	OTHER SUPPLIES	$ 1,200	$ 1,500	25.00%
	Total Supplies	$ 38,400	$ 33,700	-12.24%
Maintenance				
512-7050	BUILDINGS	$ 2,500	$ 2,500	0.00%
512-7060	SEWER TREATMENT PLNT/LIFTSTATN	$ 25,000	$ 25,000	0.00%
512-7200	SANITARY SEWERS	$ 12,000	$ 12,000	0.00%
512-7230	RESERVOIR & STORAGE TANKS	$ 10,000	$ 10,000	0.00%
512-7350	MACHINERY & IMPLEMENTS	$ 4,000	$ 4,000	0.00%
512-7400	RADIOS/PAGERS	$ -	$ -	N/A
512-7450	AUTOMOBILES & TRUCKS	$ 3,500	$ 3,500	0.00%
512-7630	WATER MAINS	$ 10,000	$ 10,000	0.00%
512-7650	METERS & SETTINGS	$ 9,000	$ 9,000	0.00%
512-7680	WELLS PUMPS & MOTORS	$ 20,000	$ 20,000	0.00%
512-7750	OTHER MAINTENANCE	$ -	$ -	N/A
512-7800	IRRIGATION SYSTEM	$ 10,000	$ 10,000	0.00%
	Total Maintenance	$ 106,000	$ 106,000	0.00%

Other Charges

512-8050	TELEPHONE	$ 3,000	$ 3,000	0.00%
512-8150	INSURANCE	$ 15,000	$ 20,000	33.33%
512-8160	WORKERS COMPENSATION	$ 3,400	$ 3,850	13.24%
512-8200	SPECIAL SERVICES	$ 29,600	$ 7,500	-74.66%
512-8220	TNRCC FEES/TESTS	$ 12,000	$ 15,000	25.00%
512-8300	TRAVEL EXPENSE	$ 4,000	$ 5,000	25.00%
512-8350	EDUCATION & TRAINING	$ 4,000	$ 5,000	25.00%
512-8400	DUES & SUBSCRIPTIONS	$ 1,000	$ 1,000	0.00%
512-8500	UTILITIES	$ 120,000	$ 120,000	0.00%
512-8650	MISCELLANEOUS	$ 2,500	$ 2,500	0.00%
	Total Other Charges	$ 194,500	$ 182,850	-5.99%

Capital Improvements

512-9130	WATER MAINS & TAPS	$ 20,000	$ 20,000	0.00%
512-9150	METERS & SETTINGS	$ 10,000	$ 10,000	0.00%
512-9210	WELLS PUMPS & MOTORS	$ 50,000	$ 50,000	0.00%
512-9320	EQUIPMENT	$ 12,000	$ 16,000	33.33%
512-9400	RADIOS/PAGERS	$ -	$ -	N/A
512-9450	AUTOMOBILES & TRUCKS	$ 20,000	$ -	-100.00%
512-9460	ELEVATED STORAGE	$ -	$ -	N/A
512-9480	LAND/WATER ACQUISITION	$ -	$ -	N/A
512-9500	MATCHING GRANT FUNDS	$ -	$ -	N/A
512-9916	INTEREST PAID	$ -	$ -	N/A
	Total Capital Improvements	$ 112,000	$ 96,000	-14.29%
	Total - Department Expenses	$ 761,570	$ 730,075	-4.14%

WATER & SEWER
NON DEPARTMENTAL
EXPENSES

Acct. No.		2015-2016 Budget	2016-2017 Budget	Percent Change
Capital Improvements				
513-9830	TRANSFER TO CAPITAL OUTLAY	$ -	$ -	N/A
513-9840	TRANSFER TO GENERAL FUND	$ 250,000	$ 300,000	20.00%
513-9850	CASH OVER & SHORT	$ -	$ -	N/A
513-9860	BAD DEBTS	$ -	$ -	N/A
513-9870	DEPRECIATION	$ -	$ -	N/A
513-9880	TRANSFER TO INTEREST & SINKING	$ 188,499	$ 109,345	-41.99%
513-9900	BOND INTEREST	$ -	$ -	N/A
	Total Capital Improvements	$ 438,499	$ 409,345	-6.65%
	Total - Department Expenses	$ 438,499	$ 409,345	-6.65%

2016-2017
REVENUE AND EXPENSE SUMMARY
CO Bonds Fund

REVENUES

	2015-2016 Budget	2016-2017 Budget
All Revenues	$ -	$ 3,000,000
TOTALS:	$ -	$ 3,000,000

EXPENSES

	2015-2016 Budget	2016-2017 Budget	Percent of Total Expenses
Non Departmental	$ -	$ 3,000,000	100.0%
Totals:	$ -	$ 3,000,000	
Fund Balance:	$ -	$ -	

CO BONDS FUND

REVENUES

Acct. No.		2015-2016 Budget	2016-2017 Budget	Percent Change
4020	CERTIFICATES OF OBLIGATION 08	$ -	$ 3,000,000	N/A
4600	INTEREST EARNED	$ -	$ -	N/A
4601	TX STAR INTEREST	$ -	$ -	N/A
4602	TEXPOOL INTEREST	$ -	$ -	N/A
	Totals	$ -	$ 3,000,000	N/A

CO BONDS FUND
NON DEPARTMENTAL
EXPENSES

Acct. No.		2015-2016 Budget	2016-2017 Budget	Percent Change
Captial Improvements			$ -	
500-9000	CO BOND EXPENSES	$ -	$ -	N/A
500-9300	PUBLIC WORKS EQUIPMENT	$ -	$ -	N/A
500-9400	SEWER LINE EXTENSION	$ -	$ -	N/A
500-9500	POLICE DEPT IMPROVEMENTS	$ -	$ -	N/A
500-9600	WASTEWATER PLANT IMPROVEMENTS	$ -	$ -	N/A
500-9700	SWIMMING POOL	$ -	$ -	N/A
500-9800	WATER SYSTEM IMPROVEMENTS	$ -	$ 3,000,000	N/A
500-9900	LANDFILL IMPROVEMENTS	$ -	$ -	N/A
		$ -	$ 3,000,000	N/A
	Total - Department Expenses	$ -	$ 3,000,000	N/A

2016-2017
REVENUE AND EXPENSE SUMMARY
STREET MAINTENANCE TAX FUND

REVENUES

	2015-2016 Budget	2016-2017 Budget
All Revenues	$ 107,600	$ 115,100
TOTALS:	$ 107,600	$ 115,100

EXPENSES

	2015-2016 Budget	2016-2017 Budget	Percent of Total Expenses
Non Departmental	$ 107,500	$ 115,000	100.0%
Totals:	$ 107,500	$ 115,000	
Fund Balance:	$ 100	$ 100	

STREET MAINTENANCE TAX FUND
NON DEPARTMENTAL
EXPENSES

Acct. No.	2015-2016 Budget	2016-2017 Budget	Percent Change
Captial Improvements			
500-5020 PAYMENT TO CONTRACTOR	$ 107,500	$ 115,000	6.98%
500-5030 Engineering Fees	$ -		N/A
500-5040 GRANT ADMINISTRATION	$ -		N/A
	$ 107,500	$ 115,000	6.98%
Total - Department Expenses	$ 107,500	$ 115,000	6.98%

2016-2017
REVENUE AND EXPENSE SUMMARY
HOTEL/MOTEL TAX FUND

REVENUES

	2015-2016 Budget	2016-2017 Budget
All Revenues	$ 55,350	$ 55,350
TOTALS:	$ 55,350	$ 55,350

EXPENSES

		2016-2017 Budget	Percent of Total Expenses
Non Departmental	$ 36,500	$ 50,000	100.0%
Totals:	$ 36,500	$ 50,000	
Fund Balance:	$ 18,850	$ 5,350	

HOTEL/MOTEL TAX

REVENUES

Acct. No.		2015-2016 Budget	2016-2017 Budget	Percent Change
4190	FROM HOTELS/MOTELS	$ 55,000	$ 55,000	0.00%
4600	INTEREST EARNED	$ 350	$ 350	0.00%
	Totals:	$ 55,350	$ 55,350	0.00%

HOTEL/MOTEL TAX FUND
NON DEPARTMENTAL
EXPENSES

Acct. No.		2015-2016 Budget	2016-2017 Budget	Percent Change
Personal Services				
500-5050	SALARIES	$ -	$ -	N/A
500-5090	OVERTIME	$ -	$ -	N/A
500-5250	GROUP HOSPITAL INSURANCE	$ -	$ -	N/A
500-5300	RETIREMENT SYSTEM	$ -	$ -	N/A
500-5350	SOCIAL SECURITY	$ -	$ -	N/A
500-5370	UNEMPLOYMENT COMPENSATION	$ -	$ -	N/A
	Total Personal Services	$ -	$ -	N/A
Other Charges				
500-8160	WORKERS COMPENSATION	$ -	$ -	N/A
500-8250	ADVERTISING	$ -	$ -	N/A
	Total Other Charges	$ -	$ -	N/A
Capital Improvements				
500-9010	CHAMBER OF COMMERCE	$ 14,000	$ 20,000	42.86%
500-9020	HERITAGE FOUNDATION	$ 10,000	$ 10,000	0.00%
500-9030	MULE MEMORIAL	$ -		N/A
500-9040	OTHER EXPENSES	$ 5,000	$ 10,000	100.00%
500-9060	JULY 4TH CELEBRATION	$ 7,500	$ 10,000	33.33%
500-9070	SOFTBALL TOURNAMENTS	$ -	$ -	N/A
	Total Capital Improvements	$ 36,500	$ 50,000	36.99%
	Total - Department Expenses	$ 36,500	$ 50,000	36.99%

2016-2017
REVENUE AND EXPENSE SUMMARY
ECONOMIC DEVELOPMENT FUND

REVENUES

	2015-2016 Budget	2016-2017 Budget
All Revenues	$ 701,720	$ 936,854
TOTALS:	$ 701,720	$ 936,854

EXPENSES

	2015-2016 Budget	2016-2017 Budget	Percent of Total Expenses
Non Departmental	$ 117,136	$ 130,620	14.0%
Project Costs	$ 796,862	$ 801,548	86.0%
Totals:	$ 913,998	$ 932,168	
Fund Balance:	$ (212,278)	$ 4,686	

ECONOMIC DEVELOPMENT

REVENUES

Acct. No.		2015-2016 Budget	2016-2017 Budget	Percent Change	Justification
4170	SALES TAX	$ 107,500	$ 115,000	6.98%	6% Increase
4600	INTEREST	$ 1,400	$ 1,400	0.00%	
4601	TXSTAR INTEREST	$ -			
4602	TEXPOOL INTEREST	$ -			
4605	INTEREST MULESHOE PEA & BEAN	$ -		N/A	
4606	INTEREST REVENUE	$ -	$ 6,031	N/A	
4607	INTEREST EEVOLVE		$ 1,917	N/A	
4610	MISCELLANEOUS REVENUE	$ -	$ 812,506	N/A	
4650	CASH POOL TRANSFER	$ 807,820		-100.00%	
	Totals:	$ 916,720	$ 936,854	2.20%	

ECONOMIC DEVELOPMENT
NON DEPARTMENTAL
EXPENSES

Acct. No.			2015-2016 Budget		2016-2017 Budget	Percent Change
Personal Services						
500-5050	SALARIES	$	42,001	$	42,853	2.03%
500-5200	JANITOR SERVICES	$	1,850	$	1,850	0.00%
500-5250	GROUP HOSPITAL INSURANCE	$	9,257	$	10,435	12.73%
500-5300	RETIREMENT SYSTEM	$	6,846	$	6,883	0.54%
500-5350	SOCIAL SECURITY	$	3,152	$	3,278	4.01%
500-5370	UNEMPLOYMENT COMPENSATION	$	-	$	-	N/A
500-5380	VAHICLE ALLOWANCE	$	-			N/A
	Total Personal Services	$	63,106	$	65,300	3.48%
Supplies						
500-6050	OFFICE SUPPLIES	$	500	$	500	0.00%
500-6150	GASOLINE & OIL	$	2,500	$	2,500	0.00%
500-6250	JANITORIAL SUPPLIES	$	1,000	$	1,000	0.00%
500-6400	OTHER SUPPLIES	$	500	$	500	0.00%
	Total Supplies	$	4,500	$	4,500	0.00%
Other Charges						
500-8050	TELEPHONE	$	4,000	$	4,000	0.00%
500-8060	CONTRACT SERVICES	$	300	$	300	0.00%
500-8100	LEASE OF EQUIPMENT	$	950	$	950	
500-8150	INSURANCE	$	900	$	900	0.00%
500-8160	WORKERS COMPENSATION	$	680	$	770	13.24%
500-8200	SPECIAL SERVICES	$	5,000	$	15,000	200.00%
500-8250	ADVERTISING & PROMOTIONS	$	9,800	$	10,000	2.04%
500-8300	TRAVEL EXPENSE	$	10,000	$	10,000	0.00%
500-8350	EDUCATION & TRAINING	$	4,000	$	4,000	0.00%
500-8400	DUES & SUBSCRIPTIONS	$	3,000	$	4,000	33.33%

500-8500	UTILITIES	$	1,800	$	1,800	0.00%
500-8600	PROJECT COSTS	$	5,000	$	5,000	0.00%
500-8650	MISCELLANEOUS	$	800	$	800	0.00%
500-8700	RENT	$	-	$	-	N/A
	Total Other Charges	$	46,230	$	57,520	24.42%

Capital Improvements

500-9050	BUILDINGS	$	-	$	-	N/A
500-9300	FURNITURE & FIXTURES	$	500	$	500	0.00%
500-9310	APPRAISALS	$	500	$	500	0.00%
500-9320	EQUIPMENT	$	-	$	-	N/A
500-9510	COMPUTER EQUIPMENT/SOFTWARE	$	1,000	$	1,000	0.00%
500-9560	ENGINEERING	$	-	$	-	N/A
500-9600	LEASE/PURCHASE DEBT	$	1,300	$	1,300	0.00%
	Total Capital Improvements	$	3,300	$	3,300	0.00%
	Total - Department Expenses	$	117,136	$	130,620	11.51%

ECONOMIC DEVELOPMENT
PROJECT COSTS
EXPENSES

Acct. No.			2015-2016 Budget		2016-2017 Budget	Percent Change
Other Charges						
501-8000	BOLL WEEVIL ZONE OFFICE RENT	$	-	$	-	N/A
501-8100	BOLL WEEVIL DIST REPAIR	$	3,500	$	3,500	0.00%
501-8200	BOEHNING DAIRY	$	-	$	-	N/A
501-8300	MULESHOE PEA & BEAN	$	-	$	-	N/A
501-8400	LAND OPTIONS	$	-	$	-	N/A
501-8500	QUEST FOR CASH	$	-	$	-	N/A
501-8600	LEAL'S TORTILLA FACTORY	$	-	$	-	N/A
501-8700	ASSISTED LIVING PROJECT	$	-	$	-	N/A
501-8800	L & L PALLET COMPANY	$	-	$	-	N/A
501-8900	J & S DAIRIES	$	-	$	-	N/A
501-8950	RTM DAIRY	$	-	$	-	N/A
501-8955	PROJECT INCENTIVES	$	793,362	$	798,048	0.59%
501-8975	MULESHOE SPORTS ACADEMY	$	-	$	-	N/A
	Total Other Charges	$	796,862	$	801,548	0.59%
	Total - Department Expenses	$	796,862	$	801,548	0.59%

CITY OF MULESHOE
COMBINED BUDGETS
2016/2017

REVENUES

	2015-2016 Budget	2016-2017 Budget	Percent Change
General Fund	$ 2,887,209	$ 3,679,200	27.43%
Interest & Sinking	$ 302,562	$ 337,823	11.65%
Water & Sewer Fund	$ 1,498,700	$ 1,515,600	1.13%
Capital Project Fund	$ -	$ -	N/A
CO Bonds		$ 3,000,000	
Street Maintenance Tax	$ 107,600	$ 115,100	6.97%
TCDP Grant Fund	$ -	$ -	N/A
Hotel/Motel Tax Fund	$ 55,350	$ 55,350	0.00%
Economic Development Fund	$ 701,720	$ 936,854	33.51%
Totals:	$ 5,553,141	$ 12,639,928	127.62%

EXPENSES

	2015-2016 Budget	2016-2017 Budget		Revenues Over (Under) Expenses
General Fund	$ 2,914,283	$ 3,668,729	25.89%	$ 10,471
Interest & Sinking	$ 302,212	$ 337,471	11.67%	$ 352
Water & Sewer Fund	$ 1,364,596	$ 1,302,304	-4.56%	$ 213,296
Capital Project Fund	$ -	$ -	N/A	$ -
CO Bonds		$ 3,000,000		
Street Maintenance Tax	$ 107,500	$ 115,000	6.98%	$ 100
TCDP Grant Fund	$ -	$ -	N/A	$ -
Hotel/Motel Tax Fund	$ 36,500	$ 50,000	36.99%	$ 5,350
Economic Development Fund	$ 913,998	$ 932,168	1.99%	$ 4,686
Totals:	$ 5,639,089	$ 12,405,672	119.99%	$ 234,256

	Proposed Salary	Proposed Hourly Rate	Proposed Monthly Increase	Medical Insurance	Life and AD&D	Retirement	FICA & Medicare	Workers Comp
Administration								
City Manager	$ 95,617.00	$ 45.97	$ 284.25	$ 10,319.04	$ 135.00	$ 15,358.48	$ 7,314.70	$ 770.00
City Secretary	$ 52,000.00	$ 25.00	$ 166.42	$ 10,319.04	$ 135.00	$ 8,352.50	$ 3,978.00	$ 770.00
	$ 147,617.00		$ 450.67	$ 20,638.08	$ 270.00	$ 23,710.98	$ 11,292.70	$ 1,540.00
Building Maintenance								
Laborer	$ 32,968.00	$ 15.85	$ 112.67	$ 10,319.04	$ 89.01	$ 5,295.49	$ 2,522.05	$ 770.00
	$ 32,968.00		$ 112.67	$ 10,319.04	$ 89.01	$ 5,295.49	$ 2,522.05	$ 770.00
Police Department								
Chief	$ 63,564.80	$ 30.56	$ 202.82	$ 10,319.04	$ 135.00	$ 10,210.10	$ 4,862.71	$ 770.00
Lieutenant	$ 49,961.60	$ 24.02	$ 159.47	$ 10,319.04	$ 134.90	$ 8,025.08	$ 3,822.06	$ 770.00
Patrol	$ 35,834.76	$ 16.12	$ 220.45	$ 6,719.04	$ 96.75	$ 5,755.96	$ 2,741.36	$ 770.00
Patrol	$ 30,432.87	$ 13.69	$ 220.45	$ 6,719.04	$ 82.17	$ 4,888.28	$ 2,328.11	$ 770.00
Investigator	$ 40,325.22	$ 18.14	$ 129.68	$ 6,719.04	$ 108.88	$ 6,477.24	$ 3,084.88	$ 770.00
Patrol	$ 28,899.00	$ 13.00	$ -	$ 10,319.04	$ 78.03	$ 4,641.90	$ 2,210.77	$ 770.00
Patrol	$ 31,966.74	$ 14.38	$ 127.82	$ 10,319.04	$ 86.31	$ 5,134.66	$ 2,445.46	$ 770.00
Patrol	$ 28,899.00	$ 13.00	$ -	$ 6,719.04	$ 78.03	$ 4,641.90	$ 2,210.77	$ 770.00
Patrol	$ 33,633.99	$ 15.13	$ 174.14	$ 10,319.04	$ 90.81	$ 5,402.46	$ 2,573.00	$ 770.00
Dispatcher	$ 22,235.20	$ 10.69	$ 119.60	$ 6,719.04	$ 60.04	$ 3,571.53	$ 1,700.99	$ 770.00
Dispatcher	$ 28,995.20	$ 13.94	$ 130.00	$ 6,719.04	$ 78.29	$ 4,657.35	$ 2,218.13	$ 770.00
Dispatcher	$ 12,000.00	$ 8.00	$ -	$ -	$ -	$ -	$ 918.00	$ -
Dispatcher	$ 21,403.20	$ 10.29	$ 136.93	$ 6,719.04	$ 57.79	$ 3,437.89	$ 1,637.34	$ 770.00
Dispatcher	$ 31,491.20	$ 15.14	$ 119.60	$ 6,719.04	$ 85.03	$ 5,058.27	$ 2,409.08	$ 770.00
	$ 459,642.78		$ 1,740.94	$ 105,347.52	$ 1,172.01	$ 71,902.62	$ 35,162.67	$ 10,010.00
Street Department								
Street Superintendent	$ 46,009.60	$ 22.12	$ 147.33	$ 10,319.04	$ 124.23	$ 7,390.29	$ 3,519.73	$ 770.00
Laborer	$ 30,784.00	$ 14.80	$ 130.00	$ 6,719.04	$ 83.12	$ 4,944.68	$ 2,354.98	$ 770.00
Laborer	$ 31,720.00	$ 15.25	$ 119.60	$ 6,719.04	$ 85.64	$ 5,095.03	$ 2,426.58	$ 770.00
Laborer	$ 25,688.00	$ 12.35	$ 147.33	$ 6,719.04	$ 69.36	$ 4,126.14	$ 1,965.13	$ 770.00
Part-time	$ 4,160.00	$ 8.00	$ -	$ -	$ -	$ -	$ 318.24	$ -
Part-time	$ 4,160.00	$ 8.00	$ -	$ -	$ -	$ -	$ 318.24	$ -
	$ 142,521.60		$ 544.27	$ 30,476.16	$ 362.34	$ 21,556.14	$ 10,902.90	$ 3,080.00
Refuse								
Part-time	$ 11,544.00	$ 9.25	$ 26.00	$ -	$ -	$ -	$ 883.12	$ -
Equipment Operator	$ 36,816.00	$ 17.70	$ 121.33	$ 6,719.04	$ 99.40	$ 5,913.57	$ 2,816.42	$ 770.00
Equipment Operator	$ 28,080.00	$ 13.50	$ 130.00	$ 6,719.04	$ 75.82	$ 4,510.35	$ 2,148.12	$ 770.00
Equipment Operator	$ 26,000.00	$ 12.50	$ 86.67	$ 6,719.04	$ 70.20	$ 4,176.25	$ 1,989.00	$ 770.00
	$ 102,440.00		$ 364.00	$ 20,157.12	$ 245.42	$ 14,600.17	$ 7,836.66	$ 2,310.00
Water Park					$ -	$ -		
	$ 33,000.00		$ -	$ -	$ -	$ -	$ 2,194.50	$ 2,310.00
Library								
Library Aid	$ 30,305.60	$ 14.57	$ 84.93	$ 6,719.04	$ 81.83	$ 4,867.84	$ 2,318.38	$ 770.00
Library Assistant	$ 31,428.80	$ 15.11	$ 154.27	$ 10,319.04	$ 84.86	$ 5,048.25	$ 2,404.30	$ 770.00
Librarian	$ 41,974.40	$ 20.18	$ 135.20	$ 6,719.04	$ 113.33	$ 6,742.14	$ 3,211.04	$ 770.00
Part-time	$ 978.75	$ 7.25	$ -	$ -	$ -	$ -	$ 74.87	$ -
Part-time	$ 978.75	$ 7.25	$ -	$ -	$ -	$ -	$ 74.87	$ -
	$ 105,666.30		$ 374.40	$ 23,757.12	$ 280.01	$ 16,658.23	$ 8,083.47	$ 2,310.00
Municipal Court								
Judge	$ 33,080.32	$ 19.88	$ 105.39	$ 10,319.04	$ 89.32	$ 5,313.53	$ 2,530.64	$ 770.00
	$ 33,080.32		$ 105.39	$ 10,319.04	$ 89.32	$ 5,313.53	$ 2,530.64	$ 770.00
Code Enforcement/Animal Control								
Code/Animal Officer	$ 27,435.20	$ 13.19	$ 206.27	$ 6,719.04	$ 74.08	$ 4,406.78	$ 2,098.79	$ 770.00
	$ 27,435.20		$ 206.27	$ 6,719.04	$ 74.08	$ 4,406.78	$ 2,098.79	$ 770.00
Library								
Utility Billing Clerk	$ 32,136.00	$ 15.45	$ 78.00	$ 6,719.04	$ 86.77	$ 5,161.85	$ 2,458.40	$ 770.00
Customer Service	$ 27,560.00	$ 13.25	$ 161.20	$ 6,719.04	$ 74.41	$ 4,426.83	$ 2,108.34	$ 770.00
Part-time	$ 2,501.25	$ 7.25	$ -	$ -	$ -	$ -	$ 191.35	$ -
	$ 62,197.25		$ 239.20	$ 13,438.08	$ 161.18	$ 9,588.68	$ 4,758.09	$ 1,540.00
Water/Sewer Department								
Water/Sewer Operator	$ 30,575.00	$ 14.70	$ 103.92	$ 6,719.04	$ 82.55	$ 4,911.27	$ 2,338.99	$ 770.00
W/WW Superintendent	$ 41,100.80	$ 19.76	$ 131.73	$ 10,319.04	$ 110.97	$ 6,601.82	$ 3,144.21	$ 770.00
Water/Sewer Operator	$ 28,600.00	$ 13.75	$ 173.33	$ 6,719.04	$ 77.22	$ 4,593.88	$ 2,187.90	$ 770.00
Director of Public Works	$ 72,176.00	$ 34.70	$ 230.53	$ 10,319.04	$ 135.00	$ 11,593.27	$ 5,521.46	$ 770.00
W/WW Superintendent	$ 26,728.00	$ 12.85	$ 60.67	$ 6,719.04	$ 72.17	$ 4,293.19	$ 2,044.69	$ 770.00
	$ 199,179.80		$ 700.18	$ 40,795.20	$ 477.91	$ 31,993.43	$ 15,237.25	$ 3,850.00
Economic Development								
Director	$ 42,853.00	$ 20.60	$ 137.35	$ 10,319.04	$ 115.70	$ 6,883.26	$ 3,278.25	$ 770.00
	$ 42,853.00		$ 137.35	$ 10,319.04	$ 115.70	$ 6,883.26	$ 3,278.25	$ 770.00