



**ADOPTED
ANNUAL BUDGET**

For the Fiscal Year October 1, 2015 to September 30, 2016

**City of Wharton
120 East Caney
Wharton, Texas 77488
(979) 532-2491**

**Andres Garza, Jr., City Manager
Joan Anandel, CPA, Finance Director**

**CITY OF WHARTON, TEXAS
FISCAL YEAR 2015-2016
ANNUAL BUDGET**

This budget will raise more total property taxes than last year's budget by \$12,020 or 0.71%, and of that amount \$13,681 is the tax revenue to be raised from new property added to the tax roll this year.

City Council Record Vote

The members of the governing body voted on the adoption of the budget as follows:

FOR: Domingo Montalvo, Jr., Alfred Bryant, Steven Schneider, Tim Barker,
Donald Mueller, Russell Machann, and Vincent Huerta

AGAINST: none

PRESENT and not voting: none

ABSENT: none

Tax Rate	Adopted FY 2015-2016	Adopted FY 2014-2015
Property Tax Rate	0.44205	0.43202
Effective Tax Rate	0.44205	0.43202
Effective M&O Tax Rate	0.20639	0.19746
Rollback Tax Rate	0.45387	0.48802
Debt Rate	0.23566	0.23456

The total amount of municipal debt obligation secured by property taxes for the City of Wharton is \$11,447,254.

CITY OF WHARTON

ANNUAL BUDGET

For Fiscal Year Ending September 30, 2016

Wharton, Texas City Council

Domingo Montalvo, Jr.

Alfred Bryant

Steven Schneider

Tim Barker

Donald Mueller

Russell Machann

Vincent Huerta

Mayor

Councilmember, District 1

Councilmember, District 2

Councilmember, District 3

Councilmember, District 4

Councilmember, At Large District 5

Councilmember, At Large District 6

Proposed By:

Andres Garza, Jr.

City Manager

Prepared By:

Joan Andel, CPA

Finance Director

City of Wharton Principal Officials

Wharton, Texas City Council

<u>Official</u>	<u>Elected Position</u>	<u>Term Expires</u>
Domingo Montalvo, Jr.	Mayor	May, 2016
Alfred Bryant	Councilmember, District 1	May, 2017
Steven Schneider	Councilmember, District 2	May, 2017
Tim Barker	Councilmember, District 3	May, 2017
Donald Mueller	Councilmember, District 4	May, 2016
Russell Machann	Councilmember, At Large District 5	May, 2017
Vincent Huerta	Councilmember, At Large District 6	May, 2016

Department Heads & Key Positions

<u>Official</u>	<u>Staff Position</u>
Andres Garza, Jr.	City Manager
Paul Webb	City Attorney
John Murrile	City Judge
Joan Andel	Finance Director
Paula Favors	City Secretary
Terry Lynch	Police Chief
Anthony Abbott	Volunteer Fire Chief
Ronnie Bollom	Building Official
Phil Bush	Interim Public Works Director
Robert Baker	Facilities Maintenance Director
Jo Knezek	Community Services Director
John Kowalik	EMS Director
Steve Johnson	Emergency Management Coordinator

Table of Contents

	<u>Pg</u>
Transmittal Letter	i
Organizational Chart	1
Summary By Fund Type	2
General Fund	
Summary of Revenues & Appropriations	4
Summary of Appropriations	5
Detail Schedule of Revenues	6
Detail Schedule of Appropriations	
Mayor & Council	10
City Manager	11
City Secretary	12
Legal and Professional Services	14
Finance	15
Municipal Court	16
Central Services	18
Police Department	19
Fire Department	21
Code Enforcement	23
Emergency Management	25
Animal Control	27
Communications	28
Streets & Drainage	30
Garage	32
Facilities Maintenance	34
Grant Admin / Housing	36
Recreation	37
Pool	38
Grants	39
Lease Payments	40
Capital Outlay	41
Special Revenue Funds	
Summary of Special Revenue Funds	43
Detail Schedule of Revenues and Appropriations	
PEG Fund #11	44
Hotel Motel Fund #12	47
Narcotics Seizure Fund #14	51

Table of Contents

	<u>Pg</u>
Debt Service Funds	
Summary of Debt Service Funds	56
General Obligation Debt Service Fund #20:	
Detail Schedule of Revenues and Appropriations	57
Summary of Outstanding Debt Obligations	61
2015 Bond Fund	
Summary of 2015 Bond Fund	71
Capital Improvement Program	
Summary of Capital Improvement Funds	73
Detail Schedule of Revenue and Appropriations:	74
Enterprise Funds	
Summary of Enterprise Funds	78
Water & Sewer Fund #41:	
Detail Schedule of Revenues	80
Detail Schedule of Appropriations	-
City Planning	81
W&S Administration	82
Water Operations	83
Sewer Operations	85
Bond/Lease Payments	87
Capital Outlay	88
Transfer-out	89
Detail Schedule of Revenues and Appropriations	
Solid Waste Fund #42	90
EMS Fund #43	95
Civic Center Fund #44	101
Airport Fund #45	106
Supplemental Schedules	
Schedule of Personnel by Department	112
Detail Schedule of Personnel	113
Effective Tax Rate	117
Analysis of Tax Values & Levy	118
Authorizing Documents	
Budget Ordinance 2015-16	120
Tax Rate Ordinance 2015-16	124



City of Wharton

120 E. Caney Street • Wharton, Texas 77488
Phone (979) 532-2491 • Fax (979) 532-0181

September 21, 2015

Honorable Mayor and City Council
120 East Caney
Wharton, Texas 77488

Honorable Mayor and City Councilmembers:

Forwarded herewith in accordance with the City Charter is the Fiscal Year 2015-2016 adopted Annual Budget. The budget document is the result of considerable work by the City staff and the Mayor and City Council who provided the necessary input to balance the budget while maintaining the appropriate service levels.

There were many challenges to overcome, but the adopted budget is balanced. In preparing the adopted budget the 2015 effective tax rate was used. The budget does not include the elimination of any filled positions within the City. The adopted budget for the water and sewer utility fund does include an increase of ten (10) percent to utility services. The solid waste rate will be addressed after the City's solid waste contractor Waste Corporation of America (WCA) submits their proposal for change on October 1, 2015 in accordance with Section 14.02 of their contract.

The 2016 overall budget of \$16,069,659 is \$3,423,004 more than the 2014-2015 budget. The increase is primarily due to the 2015 Bond issue.

MAJOR INITIATIVES

The City's most important initiative continues to be to provide flood reduction improvements in the City. The City, in conjunction with the United States Army Corp of Engineers (USCOE), are working on securing funding for the construction phase of the flood reduction project. Construction plans for a segment of the project have been developed by Halff & Associates Engineers engaged by USCOE. The City must continue to make this project a priority and prepare for the future funding necessary to implement the identified solutions.

Another major initiative within the City is the FM 1301 Extension and Overpass Project. The City is in the final design phase of the overpass project. TxDOT and the City are working together on this project through an advance funding agreement. The City has engaged IDC, Inc., an engineering firm to develop plans and specifications for this project. As of this date, the City, through its engineers has filed the environmental documents to TxDOT for their review and is anticipating clearance by end of year 2015. The City continues to pursue additional funding for this important project.

The City is also developing a cost study to develop a future sustainable water supply. The City has received a grant from the Texas Water Development Board that will cover fifty (50) percent of the cost.

The City has completed the first TxDOT Sidewalk Enhancement Project and is currently working on the second TxDOT Sidewalk Enhancement Project. The project is expected to go to bid in late September or early October 2015.

The City is also in the process of construction of a new clarifier and other major improvements to Waste Water Treatment Plant #1, along with other infrastructure improvements to the City’s utility, street and airport departments.

Other initiatives include the continued efforts to improve housing, economic development, and infrastructure needs identified by the City staff. The City will continue to work with developers willing to invest their capital in the City of Wharton.

REVENUES

Adopted revenues for all funds total \$16,069,659 which does not include transfers since transfers do not meet the definition of revenue. The following table reflects budgeted revenues for the 2014-15 fiscal year with the 2015-16 budget for comparison:

Category	2014-15	2015-16	%
Ad Valorem	1,967,285	1,994,818	+1.40%
Sales Tax	1,299,164	1,364,122	+5.0%
Other Taxes	1,294,660	1,324,089	+2.3%
Licenses & Permits	94,400	102,043	+8.1%
Industrial District Payment	877,318	826,465	-5.8%
Fines & Forfeitures	228,022	228,022	0%
Charges for Services	5,764,892	6,115,400	+6.1%
Intergovernmental	1,051,010	1,320,281	+25.5%
Bond Proceeds	0	2,714,560	0
Miscellaneous	69,904	79,859	14.2%
	<u>12,646,655</u>	<u>16,069,659</u>	<u>27.06%</u>

Overall, revenues increased by approximately 27.44%. This increase is due to many factors. The following summarizes the changes to overall revenues:

- Increase in ad valorem taxes of \$27,533.
- Increase in sales tax of \$64,958.
- Decrease in the Industrial District payment of \$50,853
- Increase in charges for services of \$350,508

- Bond proceeds were increased by \$2,714,560 for the issuance of the 2015 Bonds.
- Increase in intergovernmental of \$269,271 from Emergency Services District #3

APPROPRIATIONS

Adopted appropriations for the year for all funds are \$16,095,438, not including transfers. The following table reflects appropriations for the 2014-15 fiscal year with the 2015-16 budget for comparison:

Category	2014-15	2015-16	%
Administration	899,402	935,216	+3.98%
Public Safety	4,836,869	5,213,368	+8.76%
Public Works	4,149,658	4,366,564	+7.78%
Community Services	500,950	502,437	+0.29%
Grant/Donations	10,282	10,282	0%
Debt	1,324,412	1,371,075	+3.52%
Depreciation & Bad Debt	708,336	797,621	+12.60%
Capital Outlay & Improvements	270,051	2,898,875	n/a
Total	12,699,960	16,095,438	+26.73%

The increase in expenditures is primarily in capital outlay and improvements with the addition of the expenditures from the 2015 Bond Program. The adopted budget includes a net salary increase for all employees at 3.0%. The adopted budget also includes a 8.8% contribution increase to the TML Multi-State Intergovernmental Employee Benefit Pool for employee medical insurance. The flex contribution from the City is \$1,000 per year per full-time employee..

GENERAL FUND

Estimated revenues for the General Fund for the 2016 fiscal year are adopted at \$5,789,016 which are \$252,069 more than revenues budgeted for fiscal year 2015 and include transfers in of \$819,616. Overall, property tax revenues will increase by about \$4,748 for maintenance and operations with the tax rate being adopted at \$0.44205 which is the effective tax rate. Franchise taxes will increase by \$28,429 primarily due to a 10% increase in water and sewer rates.

Appropriations for the year are adopted at \$5,789,016. In detail, the general government administration of the City provides administrative services to all departments and includes the Mayor & Council, City Manager, City Secretary, Legal and Professional Services, Finance, Community Service Coordinator, Emergency Management, Code Enforcement, and Central Services.

Services are provided by the general government administration to Public Safety, Public Works, Community Services, Water and Sewer, Civic Center, Solid Waste, Emergency

Medical Services, Airport and other operations, departments, functions and activities of the City. The General Administration budget of \$935,216 represents approximately 16% of the total budget.

The adopted appropriation for Public Safety is \$3,519,327. Public Safety is structured to include Police, Fire, Code Enforcement, Emergency Management, Animal Control and Communications. Public Safety represents approximately 61% of the General Fund budget.

Public Works' appropriations are adopted at \$1,097,243. Public Works consists of Streets & Drainage, Garage and Facilities Maintenance and is approximately 19% of the total General Fund budget.

Community Services is a department consisting of grant administration, recreation and pool and is approximately 2% of the total General Fund budget at \$92,633.

Grant/Donations is a department consisting of grant monies received and donations adopted by City Council for individual groups. The total of \$10,282 is 0.17% of the total General Fund budget.

Capital Outlay appropriations are adopted at \$134,315 which includes three police vehicles at \$118,260 and a capital lease payment of \$16,055.

SPECIAL REVENUE FUNDS

The City budgets for three special revenue funds - the PEG fund, the Hotel/Motel Fund and the Seizure Fund.

The PEG (Public, Educational and Government access television) Fund is supported through a 1% franchise fee through the local cable provider. As mandated by State law, these funds can only be used on PEG facilities/capital costs. The total revenue is budgeted at \$7,600 while expenditures for facilities/capital cost also total \$7,600.

The Hotel/Motel is used to account for revenues generated from the City's 7% Hotel/Motel Occupancy tax and the related uses in compliance with the City Charter and expended in compliance with State Laws for the promotion of tourism and convention industry. The total revenue is budgeted at \$219,407 with \$29,307 being transferred in from fund balance. The expenditures also total \$219,407 with \$148,724 being transferred to the Civic Center operations.

The Narcotics/Seizure Fund is used to account for the resources and uses of assets seized in illegal narcotics activities. The uses are limited to law enforcement activities and must be made in compliance with applicable state and federal regulations. The adopted budget includes total revenue of \$5,750 with expenditures for operations being \$5,750.

DEBT SERVICE

The Debt Service Fund includes \$1,061,605 of revenues, which is generated from \$1,033,605 of current ad valorem taxes, \$27,000 from delinquent taxes and penalties and \$1,000 from interest income. Appropriations total \$1,043,788 which include \$627,400 for principal, \$411,388 for interest payments and \$5,000 for service charges.

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund includes funding from the Water/Sewer Fund and the Solid Waste Fund which is used to fund street and drainage improvements. The adopted budget includes funding for street or drainage improvements for the 2015-2016 fiscal year in the amount of \$50,000.

2015 BOND FUND

The 2015 Bond Fund has revenues of \$2,714,560 and expenditures of \$2,714,560 to be used for capital outlay for water/sewer improvements, general fund improvements, and airport improvements.

ENTERPRISE FUNDS

There are five enterprise funds for the 2016 fiscal year. This reporting approach gives the Mayor and City Council and citizens a better view of financial operations for the water and sewer, solid waste, emergency medical services, civic center and airport operations.

The Water and Sewer Fund provides for the delivery, billing and collection of water and sewer services provided throughout the City. Revenues are projected at \$3,500,981. The Water and Sewer appropriations are \$2,754,777 which includes administrative costs of \$122,184, planning costs of \$84,954, water operations of \$1,006,708, and sewer operations of \$704,211. Additional costs for the Water and Sewer Fund include a transfers-out to the General Fund of \$721,204 for administrative costs from the departments of Mayor and Council, City Manager, City Secretary, Legal and Professional Services, Finance, Central Services, Code Enforcement, Community Services Coordinator, Emergency Management, and Garage. The administrative costs are allocated at 55%. Also, the water/sewer fund will transfer \$25,000 to the Capital Improvement fund for street and drainage improvements. The amount appropriated for depreciation is \$536,925 with interest expense being \$263,545. This amount of depreciation will allow the fund to build reserves to handle some of the capital needs in the future. The Water Sewer Fund will also transfer \$25,000 to the General Fund to reduce the outstanding payable.

The Solid Waste Fund is established to account for the billing, collecting and expenditures associated with the City's contract for solid waste services with Waste Corporation of America. The fund is budgeted at \$1,382,600 in revenue. Appropriations of \$1,382,600 include \$74,000 of franchise taxes to the General Fund and \$43,971 to provide a full-time employee for City beautification efforts. The adopted budget does not include any increase in

solid waste rates from Waste Corporation of America effective with their contract to be dated October 1, 2015 with a City of Wharton implementation date of January 1, 2016.

The Emergency Medical Services Fund is established to account for the sources and uses of funds generated from providing ambulance and emergency medical services. Revenues from user fees are budgeted at \$929,272. Additionally, the Wharton County Emergency Services District No. 3 was authorized by the voters to provide EMS services in East Wharton County. The District will fund \$955,281 to the City to provide the EMS service through an Interlocal agreement. Appropriations are budgeted at \$1,884,853 including depreciation of \$98,412, \$98,150 transferred out to the General Fund for Dispatch Services.

The Civic Center Fund accounts for the resources and uses of the Wharton Civic Center. The fund will operate on \$233,177, which includes \$69,851 from user fees, \$148,724 in transfers from the Hotel/Motel Fund and \$14,027 from fund balance. Expenses total \$233,177.

The Airport Fund is established to account for sources and uses of airport operations. The adopted budget includes \$281,784 in revenues. Appropriations are budgeted at \$281,784 of which \$107,948 is for depreciation and \$19,408 in interest payments.

PERSONNEL

The adopted budget includes 97 full-time positions for the 2015-2016 fiscal year.

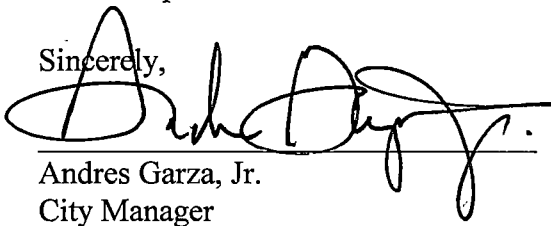
The City's total base payroll for the year is estimated at approximately \$4.1 million. The adopted budget includes a salary increase for all employees at a rate of 3%. The City will continue to cover 100% of full-time employees' health benefits with the City experiencing a 8.8% increase in contributions to the TML Multi-State Intergovernmental Employee Benefit Pool.

CONCLUSION

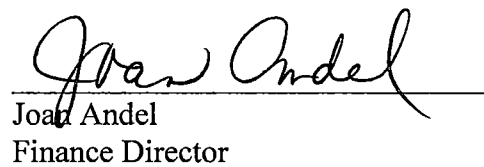
The 2015-2016 adopted budget is a significant document as it sets forth the financial plan for the next year. The primary goal was to balance the budgets while continuing to maintain service levels and not eliminating any positions that are currently filled by employees of the City.

This budget has been prepared and presented with the efforts of the Mayor and City Council and all departments and their assistance is appreciated.

Sincerely,



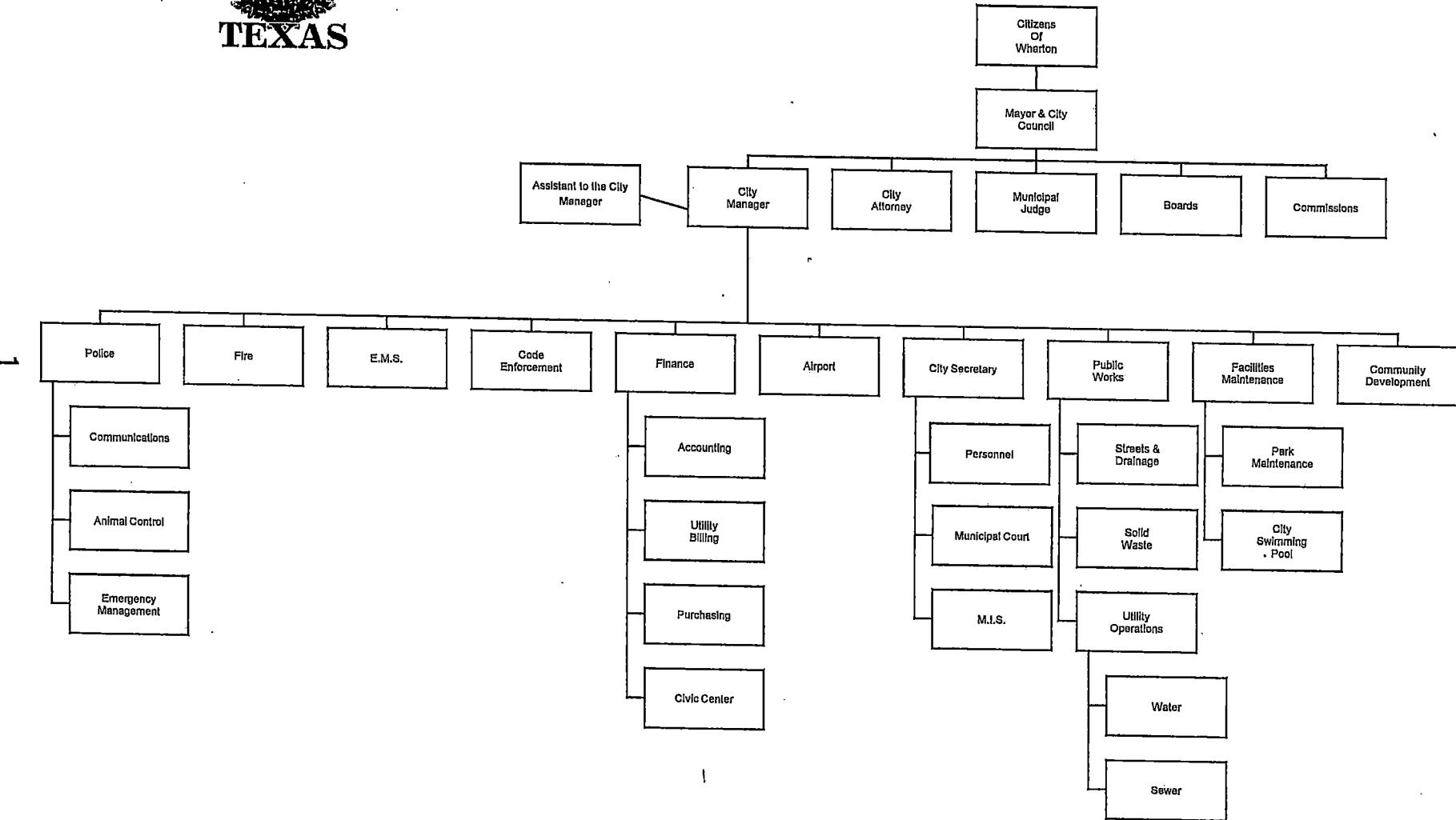
Andres Garza, Jr.
City Manager



Joan Andel
Finance Director



Organizational Chart



SUMMARY BY FUND TYPE

ALL FUNDS

Category	General Fund	Special Rev. Funds	Debt Funds	2015 Bond Fund	CIP Funds	Enterprise Funds	Memo Total
Revenues:							
Ad Valorem Taxes	934,213	0	1,060,605		0	0	1,994,818
Sales Taxes	1,364,122	0	0		0	0	1,364,122
Other Taxes	1,126,489	197,600	0		0	0	1,324,089
Licenses & Permits	102,043	0	0		0	0	102,043
Fines & Forfeitures	228,022	0	0		0	0	228,022
Industrial District Pmt	826,465	0	0		0	0	826,465
Charges for Services	12,250	0	0		0	6,103,150	6,115,400
Interest and Miscellaneous	66,046	600	1,000		0	12,213	79,859
Intergovernmental	309,750	5,250	0		0	1,005,281	1,320,281
Bond Proceeds	0	0	0	2,714,560	0	0	2,714,560
Total Estimated Revenues	4,969,400	203,450	1,061,605	2,714,560	0	7,120,644	16,069,659
Appropriations:							
Administration	935,216	0	0		0	0	935,216
Public Safety	3,519,327	5,750	0		0	1,688,291	5,213,368
Public Works	1,097,243	0	0		0	3,269,321	4,366,564
Community Services	92,633	78,283	0		0	331,521	502,437
Grant/Donations	10,282	0	0		0	0	10,282
Debt	0	0	1,043,788		0	327,287	1,371,075
Capital Improvements	134,315	0	0	2,714,560	50,000	0	2,898,875
Depreciation & Bad Debt	0	0	0		0	797,621	797,621
Total Appropriations	5,789,016	84,033	1,043,788	2,714,560	50,000	6,414,041	16,095,438
Excess (Deficit) Rev. over Exp							
Before Transfers (in/out)	(819,616)	119,417	17,817		0	706,603	(25,779)
Transfers-in/out							
Operating Transfer - in	819,616	29,307	0		50,000	162,751	1,061,674
Operating Transfer-out	0	(148,724)	0		0	(869,354)	(1,018,078)
Net Transfers	819,616	(119,417)	0	0	50,000	(706,603)	43,596
Excess (Deficit) Rev. over Exp							
After Transfers (in/out)	0	0	17,817	0	0	0	17,817

GENERAL FUND

The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

SUMMARY SCHEDULE OF REVENUES & APPROPRIATIONS

Account Description	Actual FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2015-16
Estimated Revenues:				
3000 Ad Valorem Taxes	1,069,438	929,465	929,465	934,213
3100 Sales Tax	1,252,647	1,299,164	1,299,164	1,364,122
3200 Other Taxes	1,044,137	1,097,060	1,097,060	1,126,489
3300 Licenses & Permits	106,913	94,400	94,400	102,043
3400 Fines & Forfeitures	204,369	228,022	228,022	228,022
3501 Industrial District Pmt	905,337	877,318	877,318	826,465
3600 Charges for Services	5,745	12,250	12,250	12,250
3700 Interest & Miscellaneous	57,366	55,391	55,391	66,046
3800 Intergovernmental	149,014	157,250	157,250	309,750
3900 Funds from Fund Balance				
Total Estimated Revenues	4,794,966	4,750,320	4,750,320	4,969,400
Appropriations:				
1000 General Government	845,852	899,402	899,402	935,216
2000 Public Safety	3,295,350	3,291,545	3,291,545	3,519,327
4000 Public Works	1,077,642	1,063,852	1,063,852	1,097,243
5000 Community Services	80,111	101,815	101,815	92,633
6000 Gant/Donations	5,000	10,282	10,282	10,282
7000 Debt Service	2,420	18,051	18,051	16,055
8000 Capital Outlay	138,712	152,000	152,000	118,260
Total Appropriations	5,445,087	5,536,947	5,536,947	5,789,016
Excess (Deficit) Revenues Over Appropriations				
Before Transfer-in/out	(650,121)	(786,627)	(786,627)	(819,616)
3900 Transfers-in				
Seizure	0	0	0	0
Water & Sewer Fund	683,197	688,215	688,215	721,204
Solid Waste	0			0
Dispatch Service	49,206	98,412	98,412	98,412
Total Transfers-In	732,403	786,627	786,627	819,616
9000 Transfers-out				
Total Transfers Out	0	0	0	0
Net Transfers-in/out	732,403	786,627	786,627	819,616
Excess (Deficit) Revenues Over Approp. After Transfers-in/out	82,282	0	0	0
Fund Balance- Beginning of Year	1,635,814	1,718,096	1,718,096	1,718,096
Fund Balance- End of Year	1,718,096	1,718,096	1,718,096	1,718,096

SUMMARY SCHEDULE OF REVENUES & APPROPRIATIONS

General Fund #10

Account Description		Actual FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2015-16
Summary of Adopted Appropriations by Department					
10	Mayor & Council	26,379	28,525	28,525	28,525
11	City Manager	242,427	240,035	240,035	243,347
12	City Secretary	87,018	99,286	99,286	98,244
13	Legal and Professional Services	52,129	54,000	54,000	54,000
14	Finance	261,304	269,702	269,702	275,798
17	Municipal Court	119,818	137,657	137,657	143,705
19	Central Services	56,777	70,197	70,197	91,597
	Total General Government	845,852	899,402	899,402	935,216
21	Police	2,058,467	2,023,585	2,023,585	2,183,101
25	Fire	282,879	300,750	300,750	303,594
26	Code Enforcement	207,323	240,269	240,269	273,094
24	Emergency Management	133,169	98,863	98,863	113,643
28	Animal Control	61,512	58,505	58,505	61,391
29	Communications	552,000	569,573	569,573	584,504
	Total Public Safety	3,295,350	3,291,545	3,291,545	3,519,327
40	Street & Drainage	693,753	683,734	683,734	697,787
42	Garage	175,656	149,974	149,974	155,080
43	Facilities Maintenance	208,233	230,144	230,144	244,376
	Total Public Works	1,077,642	1,063,852	1,063,852	1,097,243
51	Grant Admin/Housing	19,991	25,488	25,488	22,106
52	Recreation	21,024	25,800	25,800	22,000
53	Pool	39,096	50,527	50,527	48,527
	Total Recreation/Leisure	80,111	101,815	101,815	92,633
60	Grant /Donations	5,000	10,282	10,282	10,282
	Total Grant Payments	5,000	10,282	10,282	10,282
	Lease-Purchase Payments	2,420	18,051	18,051	16,055
	Total Lease Purchase Payments	2,420	18,051	18,051	16,055
	Capital Outlay-Equipment	0	0	0	0
	Capital Outlay-Building Improvement	0	0	0	0
80	Capital Outlay-Vehicles Police	88,712	102,000	102,000	118,260
	Capital Outlay-Fire Equip	0	0	0	0
	Capital Outlay-Improvement Plan	50,000	50,000	50,000	0
	Total Capital Outlay	138,712	152,000	152,000	118,260
90	Transfer Out-	0	0	0	0
	Total Transfers Out	0	0	0	0
	Total Expenditures & Uses:	5,445,087	5,536,947	5,536,947	5,789,016

CITY OF WHARTON

REVENUE & EXPENSE WORKSHEET
AS OF: JUNE 30, 2015

10 -General
FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016	Adopted FY 2016
REVENUE SUMMARY					
Ad Valorum Taxes	1,069,438	876,468	929,465	934,213	934,213
Sales Tax	1,252,647	950,518	1,299,164	1,364,122	1,364,122
Other Taxes	1,044,137	750,766	1,097,060	1,126,489	1,126,489
License and Permits	106,913	58,208	94,400	102,043	102,043
Fines and Forfeitures	204,369	164,605	228,022	228,022	228,022
Industrial District Pmt.	905,337	877,318	877,318	826,465	826,465
Charges for Services	5,745	7,476	12,250	12,250	12,250
Interest and Miscellaneous	57,366	43,923	55,391	66,046	66,046
Intergovernmental	149,014	59,649	157,250	309,750	309,750
Transfers In	732,403	376,412	786,627	819,616	819,616
** TOTAL REVENUE **	5,527,368	4,165,343	5,536,947	5,789,016	5,789,016
EXPENDITURE SUMMARY					
Mayor & Council	26,379	22,714	28,525	28,525	28,525
City Manager	242,427	181,844	240,035	243,347	243,347
City Secretary	87,018	70,568	99,286	98,244	98,244
Legal and Professional Se	52,129	43,038	54,000	54,000	54,000
Finance	261,304	198,853	269,702	275,798	275,798
Municipal Courts	119,818	94,085	137,657	143,705	143,705
Central Services	56,777	49,850	70,197	91,597	91,597
Police	2,058,467	1,519,092	2,023,585	2,183,101	2,183,101
Fire	282,879	199,579	300,750	303,594	303,594
Code Enforcement	207,323	172,607	240,269	273,094	273,094
Emergency Management	133,169	102,423	98,863	113,643	113,643
Animal Control	61,512	41,640	58,505	61,391	61,391
Communications	552,000	394,949	569,573	584,504	584,504
Streets & Drainage	693,753	563,524	683,734	697,787	697,787
Garage	175,656	119,464	149,974	155,080	155,080
Facilities Maintenance	208,233	159,677	230,144	244,376	244,376
Grant Admin/Housing	19,991	15,281	25,488	22,106	22,106
Recreation	21,024	14,127	25,800	22,000	22,000
Pool	39,096	18,024	50,527	48,527	48,527
Grants	5,000	-16,612	10,282	10,282	10,282
Lease Payments	2,420	20,227	18,051	16,055	16,055
Capital Outlay	138,712	9,217	152,000	118,260	118,260
** TOTAL EXPENDITURES **	5,445,086	3,994,170	5,536,947	5,789,016	5,789,016
REVENUES OVER/(UNDER) EXPENDITURES	82,282	171,173	0	0	0

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016	Adopted FY 2016
Ad Valorum Taxes						
3011	Ad Valorem Taxes - Current	1,015,732	826,282	869,465	874,213	874,213
3012	Delinquent Taxes	19,712	29,442	35,000	35,000	35,000
3013	Penalty and Interest	33,994	20,744	25,000	25,000	25,000
TOTAL						
Ad Valorum Taxes		1,069,438	876,468	929,465	934,213	934,213
Sales Tax						
3110	Sales Tax	1,375,317	1,049,599	1,406,935	1,477,282	1,477,282
3115	Sales Tax Rebate	-122,671	-99,081	-107,771	-113,160	-113,160
TOTAL						
Sales Tax		1,252,647	950,518	1,299,164	1,364,122	1,364,122
Other Taxes						
3220	Electric Franchise Tax	502,244	380,650	518,230	518,230	518,230
3221	Gas Franchise Tax	57,584	41,577	49,660	49,660	49,660
3222	Telecommunications Franchise	79,150	58,126	84,050	84,050	84,050
3223	WCEC Franchise Tax	5,238	0	4,356	4,356	4,356
3224	Cable TV Franchise Tax	40,048	26,962	41,422	41,422	41,422
3225	Solid Waste Franchise Tax	115,788	61,122	86,100	86,100	86,100
3226	Cable Television Access Fund	0	0	0	0	0
3228	Water/Sewer Franchise Tax	244,086	182,329	313,242	342,671	342,671
TOTAL						
Other Taxes		1,044,137	750,766	1,097,060	1,126,489	1,126,489
License and Permits						
3331	Mixed Beverage License	12,323	11,550	10,093	10,093	10,093
3340	Mobile Home Permits/License	570	520	540	540	540
3341	Occupational Licenses	2,070	1,330	5,400	5,400	5,400
3343	Variance Application Fee	550	1,100	1,800	1,800	1,800
3344	Building Permits	64,187	33,311	60,000	66,643	66,643
3345	Plumbing Permits	5,756	2,517	4,800	4,800	4,800
3346	Mechanical Permits	5,072	2,998	4,000	5,000	5,000
3347	Electrical Permits	5,998	3,286	5,000	5,000	5,000
3348	Demolition Permits	7,937	0	0	0	0
3349	Flood Permits	1,250	750	1,500	1,500	1,500
3350	Sign Permit	0	0	0	0	0
3351	Hay Permits	220	220	267	267	267
3361	Animal License Fees	980	626	1,000	1,000	1,000
TOTAL						
License and Permits		106,913	58,208	94,400	102,043	102,043

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016	Adopted FY 2016
Fines and Forfeitures						
3448	Time Payment - Local Share	2,203	1,393	2,377	2,377	2,377
3449	Time Payment -Local Efficien	551	348	595	595	595
3450	Fines for Criminal and Traff	141,944	123,916	153,000	153,000	153,000
3453	Fees for Driving Safety Cour	2,210	1,490	2,000	2,000	2,000
3460	Fee for Concealed Weapons	10	0	0	0	0
3461	Reports	2,818	1,421	2,500	2,500	2,500
3462	Administration Fees	45,294	31,169	55,000	55,000	55,000
3466	Arrest Fees	264	400	300	300	300
3467	Child Safety Fees	5,147	1,951	7,500	7,500	7,500
3471	Traffic City Fees	3,427	2,517	4,000	4,000	4,000
3475	Cash Bond Forfeiture	500	0	750	750	750
TOTAL Fines and Forfeitures		204,369	164,605	228,022	228,022	228,022
Industrial District Pmt.						
3501	Industrial District # 1	905,337	877,318	877,318	826,465	826,465
TOTAL Industrial District Pmt.		905,337	877,318	877,318	826,465	826,465
Charges for Services						
3601	Weedy Lots	-1,254	1,700	1,500	1,500	1,500
3602	Demolitions	0	0	0	0	0
3670	Swimming Pool	6,324	5,471	10,000	10,000	10,000
3675	Parks Rentals	675	305	750	750	750
TOTAL Charges for Services		5,745	7,476	12,250	12,250	12,250
Interest and Miscellaneou						
3771	Vending Revenue	2,194	2,385	2,596	2,596	2,596
3772	Sale of Property	100	0	0	0	0
3773	Interest Income	1,727	1,233	1,500	1,500	1,500
3774	Sale of Materials	165	0	0	0	0
3775	Miscellaneous Revenue	48,449	38,263	14,345	25,000	25,000
3776	Abandoned Motor Vehicle	0	0	0	0	0
3778	Beautification Commission	0	0	0	0	0
3781	Cash Short (Over)	0	-127	0	0	0
3783	Disabilities Com. Donations	0	0	0	0	0
3785	Sale of Personal Property	2,675	0	35,000	35,000	35,000
3791	Rental Property	2,057	2,169	1,950	1,950	1,950
TOTAL Interest and Miscellaneou		57,366	43,923	55,391	66,046	66,046

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Intergovernmental						
3841	Grant Funds	42,741	15,518	0	0	0
3860	Lease Proceeds	0	0	0	0	0
3870	Police Revenue	0	1,052	0	0	0
3872	LEOSE Revenue	2,066	2,111	2,500	2,500	2,500
3873	Vest Partnership Revenue	4,207	4,675	1,500	4,000	4,000
3874	Homeland Security Grant Fund	0	36,293	0	0	0
3877	Grant Administration	0	0	20,000	20,000	20,000
3880	Wharton Fire Department	100,000	0	100,000	100,000	100,000
3881	WEDCO Contribution	0	0	33,250	183,250	183,250
3890	Texas Dept of Comm. Affairs	0	0	0	0	0
TOTAL Intergovernmental		149,014	59,649	157,250	309,750	309,750
Transfers In						
3914	Transfer In - Seizure	0	0	0	0	0
3939	Transfer In- W/S Payable	0	0	0	0	0
3940	Transfeer In - W/S Street Im	0	0	0	0	0
3941	Transfer In - W/S Admin.	683,197	278,000	688,215	721,204	721,204
3942	Transfer In - Solid Waste	0	0	0	0	0
3943	Transfer In - Dispatch Servi	49,206	98,412	98,412	98,412	98,412
TOTAL Transfers In		732,403	376,412	786,627	819,616	819,616
** TOTAL REVENUES **		5,527,368	4,165,343	5,536,947	5,789,016	5,789,016

10 -General
DEPARTMENT - Mayor & Council
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Personnel and Benefits						
510-00-161	Social Security	915	782	1,000	1,000	1,000
510-00-164	Workers Comp	28	22	325	325	325
TOTAL						
Personnel and Benefits		943	804	1,325	1,325	1,325
Supplies and Materials						
510-00-210	Office Supplies	926	975	800	800	800
510-00-215	Printing and Reproduction	0	0	0	0	0
510-00-220	Postage and Freight	0	0	100	100	100
TOTAL						
Supplies and Materials		926	975	900	900	900
Operational Expenses						
510-00-530	Insurance	1,459	1,102	3,200	1,700	1,700
510-00-550	Continuing Education	8,676	6,120	5,500	7,000	7,000
510-00-551	Dues and Subscriptions	1,353	3,653	5,000	5,000	5,000
510-00-553	Disabilities Committee	107	47	0	0	0
TOTAL						
Operational Expenses		11,596	10,921	13,700	13,700	13,700
Other Operational Expense						
510-00-602	Compensation	2,988	2,566	3,600	3,600	3,600
510-00-603	Council Expense	9,926	7,448	9,000	9,000	9,000
TOTAL						
Other Operational Expense		12,914	10,014	12,600	12,600	12,600
TOTAL						
Mayor & Council		26,379	22,714	28,525	28,525	28,525

10 -General
DEPARTMENT - City Manager
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Personnel and Benefits						
511-00-110	Salaries and Wages	173,369	124,928	174,136	175,093	176,065
511-00-121	Longevity	0	10	20	80	80
511-00-122	Allowances	5,338	7,080	9,000	9,000	9,000
511-00-130	Overtime	160	0	900	900	900
511-00-161	Social Security	12,165	8,896	11,694	11,694	11,694
511-00-162	Deferred Compensation	0	0	0	0	0
511-00-163	Retirement Expense	13,799	9,279	12,398	12,398	12,398
511-00-164	Workers Comp	466	376	501	501	501
511-00-165	Health Insurance	14,559	11,734	15,339	16,162	16,162
511-00-166	Long Term Disability Insuran	620	470	747	747	747
511-00-167	Flex Medical	1,771	1,215	1,500	2,000	2,000
511-00-168	City Mgr Contract Retirement	0	0	0	0	0
511-00-197	Salary Increase	0	0	0	972	0
TOTAL						
Personnel and Benefits		222,246	163,988	226,235	229,547	229,547
Supplies and Materials						
511-00-210	Office Supplies	2,304	1,867	2,000	2,000	2,000
511-00-220	Postage and Freight	350	386	1,000	1,000	1,000
511-00-245	Computer Software and Suppli	1,947	1,959	500	500	500
511-00-250	Fuel, Oil and Lubricants	427	41	1,000	1,000	1,000
511-00-297	Hurricane Expense	0	0	0	0	0
TOTAL						
Supplies and Materials		5,028	4,254	4,500	4,500	4,500
Equipment Maintenance						
511-00-420	Equipment Maintenance	218	77	200	200	200
511-00-430	Vehicle Maintenance	216	0	500	500	500
TOTAL						
Equipment Maintenance		434	77	700	700	700
Operational Expenses						
511-00-524	Telephone - Long Distance	33	33	100	100	100
511-00-525	Telephone - Cellular	534	379	900	900	900
511-00-530	Insurance	867	315	800	800	800
511-00-550	Continuing Education	7,429	7,441	4,500	4,500	4,500
511-00-551	Dues and Subscriptions	5,328	5,193	2,250	2,250	2,250
511-00-560	Professional Fees	529	163	50	50	50
TOTAL						
Operational Expenses		14,719	13,524	8,600	8,600	8,600
TOTAL						
City Manager		242,427	181,844	240,035	243,347	243,347

10 -General
DEPARTMENT - City Secretary
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Personnel and Benefits						
512-00-110	Salaries and Wages	44,216	34,674	46,597	46,592	47,990
512-00-121	Longevity	451	389	500	560	560
512-00-122	Allowances	3,259	2,527	3,240	3,240	3,240
512-00-125	Proficiency Pay	1,504	1,148	1,500	1,500	1,500
512-00-130	Overtime	1,062	1,525	1,305	1,305	1,305
512-00-161	Social Security	3,718	3,080	3,962	3,962	3,962
512-00-163	Retirement Expense	3,795	2,902	3,625	3,407	3,407
512-00-164	Workers Comp	125	104	139	139	139
512-00-165	Health Insurance	8,839	7,145	9,339	10,162	10,162
512-00-166	Long Term Disability Insuran	222	181	229	229	229
512-00-167	Flex Medical	799	608	750	1,000	1,000
512-00-197	Salary Increase	0	0	0	1,398	0
TOTAL Personnel and Benefits		67,991	54,284	71,186	73,494	73,494
Supplies and Materials						
512-00-210	Office Supplies	906	597	1,000	1,000	1,000
512-00-220	Postage and Freight	206	72	500	500	500
512-00-245	Computer Software and Suppli	1,028	960	500	500	500
TOTAL Supplies and Materials		2,140	1,628	2,000	2,000	2,000
Equipment Maintenance						
512-00-420	Equipment Maintenance	9	58	200	200	200
TOTAL Equipment Maintenance		9	58	200	200	200
Operational Expenses						
512-00-524	Telephone - Long Distancee	8	1	100	100	100
512-00-525	Telephone - Cellular	0	0	0	0	0
512-00-530	Insurance	208	157	550	200	200
512-00-540	Advertising	1,786	903	5,000	2,000	2,000
512-00-550	Continuing Education	3,206	3,129	3,500	3,500	3,500
512-00-551	Dues and Subscription	2,057	1,727	2,000	2,000	2,000
512-00-560	Professional Services	50	9	750	750	750
512-00-592	Codification Ordinances	2,213	1,826	4,500	4,500	4,500
512-00-593	Records Management	1,147	0	1,000	1,000	1,000
TOTAL Operational Expenses		10,676	7,752	17,400	14,050	14,050

10 -General
DEPARTMENT - City Secretary
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Other Operational Expense					
512-00-605 Election Officials	2,631	2,674	5,000	5,000	5,000
512-00-690 Contingent Other	3,571	4,172	3,500	3,500	3,500
TOTAL Other Operational Expense	6,201	6,846	8,500	8,500	8,500
TOTAL City Secretary	87,018	70,568	99,286	98,244	98,244

10 -General
DEPARTMENT - Legal and Professional Se
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Operational Expenses						
513-00-560	Professional Services	5,399	6,693	9,000	9,000	9,000
513-00-561	Contracted Legal Service	46,730	36,345	41,000	41,000	41,000
513-00-562	Cable TV Franchise	0	0	0	0	0
513-00-564	Ordinanace Review	0	0	0	0	0
513-00-565	City Properties Exp.	0	0	4,000	4,000	4,000
513-00-569	ADA Compliance	0	0	0	0	0
513-00-572	Police Dept. Litigation	0	0	0	0	0
513-00-573	Natural Gas Franchise Expens	0	0	0	0	0
513-00-574	Annexation Expenses	0	0	0	0	0
513-00-575	Kansas City Railroad	0	0	0	0	0
513-00-576	Hazard Mitigation Grant Ap.	0	0	0	0	0
513-00-577	Overpass Grant Applications	0	0	0	0	0
TOTAL						
Operational Expenses		52,129	43,038	54,000	54,000	54,000
TOTAL						
Legal and Professional Se		52,129	43,038	54,000	54,000	54,000

10 -General
DEPARTMENT - Finance
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Personnel and Benefits						
514-00-110	Salaries and Wages	127,837	97,754	131,371	131,371	135,312
514-00-121	Longevity	1,522	1,284	1,643	1,643	1,643
514-00-122	Allowances	241	187	240	240	240
514-00-130	Overtime	18	107	1,007	1,007	1,007
514-00-161	Social Security	9,601	7,619	9,978	9,978	9,978
514-00-163	Retirement Expense	10,008	6,975	9,130	8,603	8,603
514-00-164	Workers Comp	353	281	374	374	374
514-00-165	Health Insurance	21,933	17,864	23,348	25,405	25,405
514-00-166	Long Term Disability Insuran	626	495	658	658	658
514-00-167	Flex Medical	1,995	1,519	1,875	2,500	2,500
514-00-197	Salary Increase	0	0	0	3,941	0
TOTAL						
Personnel and Benefits		174,134	134,084	179,624	185,720	185,720
Supplies and Materials						
514-00-210	Office Supplies	2,555	2,605	2,500	2,500	2,500
514-00-215	Printing and Reproduction	129	21	250	250	250
514-00-220	Postage and Freight	1,440	863	1,500	1,500	1,500
514-00-240	Small Tools and Equipment	0	0	200	200	200
514-00-245	Computer Software and Suppli	1,041	169	1,975	1,975	1,975
TOTAL						
Supplies and Materials		5,166	3,658	6,425	6,425	6,425
Equipment Maintenance						
514-00-420	Equipment Maintenance	179	86	200	200	200
514-00-421	Computer Maintenance	474	0	1,000	1,000	1,000
514-00-422	Computer Software Maintenanc	13,617	15,897	15,000	15,000	15,000
TOTAL						
Equipment Maintenance		14,270	15,984	16,200	16,200	16,200
Operational Expenses						
514-00-524	Telephone - Long Distance	50	27	100	100	100
514-00-530	Insurance	694	452	1,000	1,000	1,000
514-00-550	Continuing Education	2,391	2,284	4,000	4,000	4,000
514-00-551	Dues and Subscriptions	626	951	1,500	1,500	1,500
514-00-560	Professional Fees	30,224	15,963	25,950	25,950	25,950
514-00-561	Wharton CAD	33,750	25,450	34,903	34,903	34,903
TOTAL						
Operational Expenses		67,734	45,127	67,453	67,453	67,453
TOTAL						
Finance		261,304	198,853	269,702	275,798	275,798

10 -General
DEPARTMENT - Municipal Courts
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Personnel and Benefits						
517-00-110	Salaries and Wages	52,745	37,105	55,002	55,002	58,282
517-00-115	Part Time Wages	16,663	21,323	26,655	30,000	30,000
517-00-121	Longevity	1,052	899	1,160	1,160	1,160
517-00-130	Overtime	0	0	1,125	1,125	1,125
517-00-161	Social Security	5,184	4,534	6,327	6,327	6,327
517-00-163	Retirement Expense	4,154	2,675	3,924	3,701	3,701
517-00-164	Workers Comp	208	177	236	236	236
517-00-165	Health Insurance	17,541	13,899	18,678	20,324	20,324
517-00-166	Long Term Disability Insuran	327	228	325	325	325
517-00-167	Flex Medical	1,596	1,093	1,500	2,000	2,000
517-00-197	Salary Increase	0	0	0	3,280	0
TOTAL						
Personnel and Benefits		99,470	81,934	114,932	123,480	123,480
Supplies and Materials						
517-00-210	Office Supplies	2,113	1,511	2,000	2,000	2,000
517-00-220	Postage and Freight	2,020	874	3,500	2,000	2,000
517-00-230	Janitorial & Cleaning Supplie	80	95	300	300	300
517-00-290	Other Supplies	41	0	400	400	400
TOTAL						
Supplies and Materials		4,254	2,480	6,200	4,700	4,700
Infrastructure Maintenan						
517-00-320	Building Maintenance	185	139	1,000	1,000	1,000
TOTAL						
Infrastructure Maintenan		185	139	1,000	1,000	1,000
Equipment Maintenance						
517-00-420	Equipment Maintenance	3,147	273	600	600	600
517-00-425	Copy Machine Maintenance	2,171	1,496	2,000	2,000	2,000
TOTAL						
Equipment Maintenance		5,319	1,769	2,600	2,600	2,600
Operational Expenses						
517-00-521	Utility - Electric	5,631	3,565	6,000	6,000	6,000
517-00-523	Utility - Telephone	1,000	829	1,500	1,500	1,500
517-00-524	Telephone - Long Distance	41	20	100	100	100
517-00-525	Cellular Phone	436	291	450	450	450
517-00-526	Utility - Gas	98	63	75	75	75
517-00-530	Insurance	1,182	417	2,000	1,000	1,000
517-00-550	Continuing Education	1,566	2,367	2,000	2,000	2,000
517-00-551	Dues and Subscription	286	36	500	500	500
517-00-559	Mileage Reimbursement	0	0	0	0	0

10 -General
DEPARTMENT - Municipal Courts
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
517-00-560 Professional Services	350	176	300	300	300
TOTAL Operational Expenses	10,590	7,764	12,925	11,925	11,925
TOTAL Municipal Courts	119,818	94,085	137,657	143,705	143,705

10 -General
DEPARTMENT - Central Services
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Personnel and Benefits						
519-00-115	Part-Time Wages	5,681	3,520	15,000	30,000	30,000
519-00-130	Overtime	0	0	0	0	0
519-00-161	Social Security	435	274	1,147	1,147	1,147
519-00-163	Retirement Expense	0	0	0	0	0
519-00-164	Worker's Compensation	0	0	200	200	200
519-00-165	Health Insurance	0	0	0	0	0
519-00-167	Flex Medical	0	0	0	0	0
519-00-197	Salary Increase	0	0	0	0	0
TOTAL						
Personnel and Benefits		6,117	3,795	16,347	31,347	31,347
Supplies and Materials						
519-00-210	Office Supplies	2,434	1,706	3,000	3,000	3,000
519-00-220	Postage and Freight	11	2	0	0	0
519-00-230	Janitorial & Cleaning Suppli	639	607	2,000	2,000	2,000
519-00-290	Other Supplies	1,960	2,550	2,500	2,500	2,500
519-00-291	Vending Expense	0	0	0	0	0
519-00-292	Meeting Expenses	1,910	1,799	2,000	2,000	2,000
519-00-296	Hurricane Supplies	0	0	0	0	0
TOTAL						
Supplies and Materials		6,953	6,664	9,500	9,500	9,500
Infrastructure Maintenance						
519-00-320	Building Maintenance	5,181	4,512	5,000	5,000	5,000
TOTAL						
Infrastructure Maintenance		5,181	4,512	5,000	5,000	5,000
Equipment Maintenance						
519-00-420	Equipment Maintenance	4,051	3,179	3,000	3,000	3,000
519-00-425	Copy Machine Maintenance	6,508	4,250	7,450	7,450	7,450
TOTAL						
Equipment Maintenance		10,560	7,429	10,450	10,450	10,450
Operational Expenses						
519-00-521	Utility - Electric	11,827	6,859	12,000	11,000	11,000
519-00-523	Utility Telephone	7,900	5,957	7,000	7,000	7,000
519-00-524	Telephone - Long Distance	140	208	800	800	800
519-00-526	Utility - Gas	652	337	600	600	600
519-00-530	Insurance	6,697	7,089	7,500	7,500	7,500
519-00-560	Professional Services	750	7,000	1,000	8,400	8,400
TOTAL						
Operational Expenses		27,966	27,451	28,900	35,300	35,300
TOTAL						
Central Services		56,777	49,850	70,197	91,597	91,597

10 -General
DEPARTMENT - Police
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Personnel and Benefits						
521-00-110	Salaries and Wages	1,105,566	866,914	1,128,790	1,195,391	1,231,127
521-00-115	Part-Time Wages	35,080	12,350	17,000	17,000	17,000
521-00-121	Longevity	13,197	8,742	13,680	12,640	12,640
521-00-122	Allowances	11,022	6,770	8,700	9,000	9,000
521-00-125	Proficiency Pay	20,720	14,023	22,500	20,400	20,400
521-00-130	Overtime	101,554	74,151	64,305	78,390	78,390
521-00-161	Social Security	96,541	76,598	92,935	105,588	105,588
521-00-163	Retirement Expense	96,928	68,240	85,067	83,637	83,637
521-00-164	Workers Comp	25,712	24,921	35,932	38,950	38,950
521-00-165	Health Insurance	204,149	162,419	224,136	243,885	243,885
521-00-166	Long Term Disability Insuran	5290	4,271	5,540	4,184	4,184
521-00-167	Flex Medical	16,116	8,965	18,000	18,000	18,000
521-00-170	Unemployment Benefits	0	0	0	0	0
521-00-175	Salary- Corporal	0	0	0	0	0
521-00-176	On call pay	0	0	0	0	0
521-00-197	Salary Increase	0	0	0	35,736	0
521-00-198	Longevity Increase	0	0	0	0	0
TOTAL						
Personnel and Benefits		1,731,874	1,328,365	1,716,585	1,862,801	1,862,801
Supplies and Materials						
521-00-210	Office Supplies	14,028	7,548	4,500	10,000	10,000
521-00-215	Printing and Reproduction	156	0	1,000	1,000	1,000
521-00-220	Postage and Freight	708	364	600	600	600
521-00-230	Janitorial & Cleaning Suppli	1527	1,523	1,500	2,000	2,000
521-00-240	Small Tools and Equipment	3,346	92	750	750	750
521-00-241	Special Grant Equipment	0	0	0	0	0
521-00-242	Uniforms and Clothing	14,421	1,948	6,000	6,000	6,000
521-00-243	Vest Partnership Expense	0	3,740	4,000	4,500	4,500
521-00-245	Computer Software and Suppli	7645	207	750	750	750
521-00-250	Fuel, Oil and Lubricants	79,673	42,490	81,000	81,000	81,000
521-00-260	Medical and Chemical	0	0	250	250	250
521-00-272	Investigative Supplies	1,917	1,957	3,500	3,500	3,500
521-00-273	Animal Supplies	696	0	2,000	2,000	2,000
521-00-290	Other Supplies	2,339	980	500	1,000	1,000
521-00-291	Ammunition	0	4,500	4,500	4,500	4,500
521-00-296	Hurricane Supplies	0	0	0	0	0
TOTAL						
Supplies and Materials		126,456	65,349	110,850	117,850	117,850

10 -General
DEPARTMENT - Police
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Infrastructure Maintenance						
521-00-320	Building Maintenance	19,782	3,824	5,500	5,500	5,500
521-00-321	Range Maint or Tank Maint	1,055	40	4,500	4,500	4,500
TOTAL						
Infrastructure Maintenance		20,836	3,864	10,000	10,000	10,000
Equipment Maintenance						
521-00-420	Equipment Maintenance	9,282	2,650	14,500	14,500	14,500
521-00-421	Computer Maintenance	2,273	3,076	3,000	3,500	3,500
521-00-422	Computer Software Maintenance	15,593	15,401	15,000	17,000	17,000
521-00-425	Copy Machine Maintenance	3,560	2,804	3,750	3,750	3,750
521-00-430	Vehicle Maintenance	26,162	14,073	15,000	15,500	15,500
521-00-440	Radio Maintenance	4,355	1,482	3,000	3,000	3,000
521-00-441	Radio/Phone Repairs-Lightnin	0	0	0	0	0
TOTAL						
Equipment Maintenance		61,225	39,486	54,250	57,250	57,250
Operational Expenses						
521-00-521	Utility - Electric	34,942	21,987	37,000	37,000	37,000
521-00-523	Utility - Telephone	7,500	5,811	8,700	8,700	8,700
521-00-524	Telephone long distance	1,186	728	1,000	1,000	1,000
521-00-525	Telephone - Cellular	7,969	5,518	9,200	9,200	9,200
521-00-526	Utility - Gas	658	384	900	900	900
521-00-527	Cellular Data	6,545	4,236	7,400	7,400	7,400
521-00-530	Insurance	35,614	26,125	25,500	28,000	28,000
521-00-548	Abandoned Motor Vehicle Exp	202	307	500	500	500
521-00-549	LEOSE Expense	0	0	0	0	0
521-00-550	Continuing Education	3,336	1,378	10,000	10,000	10,000
521-00-551	Dues and Subscription	4,730	3,876	3,500	4,000	4,000
521-00-552	Citizens Police Academy Exp.	0	0	1,000	1,000	1,000
521-00-560	Professional Fees	7,029	3,534	5,700	6,000	6,000
521-00-590	Other Contractual Service	0	0	1,500	1,500	1,500
521-00-591	Prisoner Keep	8,366	8,144	20,000	20,000	20,000
TOTAL						
Operational Expenses		118,076	82,027	131,900	135,200	135,200
TOTAL						
Police		2,058,467	1,519,092	2,023,585	2,183,101	2,183,101

10 -General
DEPARTMENT - Fire
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Personnel and Benefits						
525-00-110	Salaries and Wages	0	0	0	0	0
525-00-115	Part Time Wages	58,976	41,123	62,012	62,012	62,012
525-00-121	Longevity	0	0	0	0	0
525-00-122	Allowances	0	0	0	0	0
525-00-130	Overtime	0	4,203	0	0	0
525-00-161	Social Security	7,145	6,094	6,743	6,743	6,743
525-00-163	Retirement Expense	0	816	0	2,544	2,544
525-00-164	Workers Comp	4,906	1,147	7,650	7,650	7,650
525-00-165	Health Insurance	0	-778	0	0	0
525-00-166	Long Term Disability Insuran	0	0	0	0	0
525-00-167	Flex Medical	0	0	0	0	0
525-00-191	Volunteer Firefighters Retir	21,255	19,280	25,460	25,460	25,460
525-00-192	Volunteer Firefighters Allow	34,510	32,910	42,000	42,000	42,000
525-00-193	Retired Firefighters Benefit	22,556	21,132	25,000	25,000	25,000
525-00-194	Volt. Fireman Certifications	0	0	4,000	4,000	4,000
525-00-195	Vol Fireman Add Retirement	0	0	1,800	1,800	1,800
525-00-197	Salary Increase	0	0	0	0	0
TOTAL Personnel and Benefits		149,348	125,926	174,665	177,209	177,209
Supplies and Materials						
525-00-210	Office Supplies	333	474	750	750	750
525-00-215	Printing and Reproduction	188	0	300	300	300
525-00-220	Postage and Freight	180	41	300	300	300
525-00-230	Janitorial & Cleaning Suppli	752	101	850	850	850
525-00-240	Small Tools and Equipment	4,196	1,472	5,000	5,000	5,000
525-00-242	Uniforms and Clothing	-216	251	1,200	1,500	1,500
525-00-245	Computer Software and Suppli	2,429	1,030	10,000	10,000	10,000
525-00-250	Fuel, Oil and Lubricants	17,106	13,667	12,000	12,000	12,000
525-00-260	Medical and Chemical	2,591	1,638	3,000	3,000	3,000
525-00-290	Other Supplies	174	0	1,000	1,000	1,000
525-00-296	Hurricane Supplies	0	0	2,000	2,000	2,000
TOTAL Supplies and Materials		27,734	18,673	36,400	36,700	36,700
Infrastructure Maintenan						
525-00-320	Building Maintenance	9,361	4,932	10,000	10,000	10,000
TOTAL Infrastructure Maintenance		9,361	4,932	10,000	10,000	10,000

10 -General
DEPARTMENT - Fire
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Equipment Maintenance						
525-00-420	Equipment Maintenance	11,930	2,635	4,000	4,000	4,000
525-00-425	Copy Machine Maintenance	2,518	2,221	2,950	2,950	2,950
525-00-430	Vehicle Maintenance	31,474	5,655	10,000	10,000	10,000
525-00-440	Radio Maintenance	6,235	4,582	6,235	6,235	6,235
525-00-450	Equipment Inspection	1,986	5,089	5,300	5,300	5,300
TOTAL						
Equipment Maintenance		54,143	20,182	28,485	28,485	28,485
Operational Expenses						
525-00-521	Utility - Electric	5,919	3,804	6,000	6,000	6,000
525-00-523	Utility - Telephone	3,494	3,561	4,000	4,000	4,000
525-00-524	Telephone - Long Distance	45	26	500	500	500
525-00-525	Telephone - Cellular	5,236	3,254	3,800	3,800	3,800
525-00-526	Utility - Gas	621	517	800	800	800
525-00-530	Insurance	9,824	17,006	18,000	18,000	18,000
525-00-550	Continuing Education	365	0	1,000	1,000	1,000
525-00-551	Dues and Subscriptions	0	1,386	1,000	1,000	1,000
525-00-559	Mileage Reimbursement	0	0	100	100	100
525-00-560	Professional Fees	1,791	311	1,000	1,000	1,000
TOTAL						
Operational Expenses		27,294	29,866	36,200	36,200	36,200
Other Operational Expense						
525-00-691	Property Taxes	0	0	0	0	0
TOTAL						
Other Operational Expense		0	0	0	0	0
Transfers Out						
525-00-925	Transfer to Wharton Fire Dep	15,000	0	15,000	15,000	15,000
TOTAL						
Transfers Out		15,000	0	15,000	15,000	15,000
TOTAL						
Fire		282,879	199,579	300,750	303,594	303,594

10 -General
DEPARTMENT - Code Enforcement
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Personnel and Benefits						
526-00-110	Salaries and Wages	117,630	101,224	136,493	141,775	166,826
526-00-115	Part-Time Wages	6,431	0	15,080	0	0
526-00-121	Longevity	1,659	1,407	1,815	1,815	1,815
526-00-122	Allowances	7,483	6,883	7,440	7,440	7,440
526-00-125	Proficiency pay	1,504	1,148	1,500	2,000	2,000
526-00-130	Overtime	851	1,063	2,208	2,208	2,208
526-00-131	Weedy Lot/Demolition Hours	3,054	1,470	3,000	3,000	3,000
526-00-161	Social Security	10,367	8,736	11,129	11,129	11,129
526-00-163	Retirement Expense	10,209	7,920	9,129	10,170	10,170
526-00-164	Workers Comp	2,043	545	727	727	727
526-00-165	Health Insurance	26,026	23,806	28,017	40,648	40,648
526-00-166	Long Term Disability Insuran	614	542	746	746	746
526-00-167	Flex Medical	2,617	2,025	2,250	2,250	2,250
526-00-197	Salary Increase	0	0	0	4,253	0
TOTAL						
Personnel and Benefits		190,487	156,770	219,534	228,161	248,959
Supplies and Materials						
526-00-210	Office Supplies	1,554	872	1,500	1,500	1,500
526-00-215	Printing and Reproduction	716	1,720	600	800	800
526-00-220	Postage and Freight	2,741	1,284	3,000	3,000	3,000
526-00-230	Code Book & Publications	331	179	1,200	1,200	1,200
526-00-240	Small Tools and Equipment	0	0	300	300	300
526-00-242	Uniform and Clothing	0	0	0	800	800
526-00-245	Computer Software and Suppli	1,193	1,393	1,500	2,500	2,500
526-00-250	Fuel, Oil and Lubricants	733	280	1,100	1,100	1,100
TOTAL						
Supplies and Materials		7,269	5,727	9,200	11,200	11,200
Equipment Maintenance						
526-00-420	Equipment Maintenance	64	159	515	515	515
526-00-422	Computer Software Maintenanc	1,676	1,760	2,000	2,000	2,000
526-00-430	Vehicle Maintenance	244	126	500	500	500
TOTAL						
Equipment Maintenance		1,984	2,045	3,015	3,015	3,015
Operational Expenses						
526-00-524	Telephone - Long Distance	35	24	100	100	100
526-00-525	Telephone - Cellular	628	173	770	770	770
526-00-530	Insurance	1,180	953	1,300	1,300	1,300
526-00-540	Advertising	0	489	300	300	300
526-00-550	Continuing Education	3,610	2,989	3,250	4,250	4,250
526-00-551	Dues and Subscriptions	687	1,082	1,000	1,200	1,200

10 -General
DEPARTMENT - Code Enforcement
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
526-00-560	Professional Fees	922	1,555	800	1,000	1,000
TOTAL Operational Expenses		7,062	7,265	7,520	8,920	8,920
Other Operational Expense						
526-00-614	Mowing Weedy Lots	0	0	0	0	0
526-00-615	Filing Fees	520	800	1,000	1,000	1,000
TOTAL Other Operational Expense		520	800	1,000	1,000	1,000
TOTAL Code Enforcement		207,323	172,607	240,269	252,296	273,094

10 -General
DEPARTMENT - Emergency Management
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Personnel and Benefits						
527-00-110	Salaries and Wages	47,033	39,238	49,039	52,725	54,307
527-00-115	Part Time Wages	0	0	0	0	0
527-00-121	Longevity	910	1,030	1,315	1,380	1,380
527-00-122	Allowances	432	468	600	600	600
527-00-125	Proficiency Pay	1,103	1,148	1,500	1,500	1,500
527-00-130	Overtime	289	1,994	1,717	3,537	3,537
527-00-161	Social Security	3,541	3,373	4,035	4,729	4,729
527-00-163	Retirement Expense	3,558	3,077	3,692	3,710	3,710
527-00-164	Workers Comp	908	99	1,568	1,763	1,763
527-00-165	Health Insurance	5,402	7,147	9,339	10,162	10,162
527-00-166	Long Term Disability Insuran	274	198	238	185	185
527-00-167	Flex Medical	558	608	750	750	750
527-00-197	Salary Increase	0	0	0	1,582	0
TOTAL						
Personnel and Benefits		64,007	58,379	73,793	82,623	82,623
Supplies and Materials						
527-00-210	Office Supplies	0	0	1,000	1,000	1,000
527-00-215	Printing & Reproduction	0	0	500	500	500
527-00-220	CERT Program Supplies	0	0	0	900	900
527-00-242	Uniforms and Clothing	0	124	0	300	300
527-00-245	Computers, Software & Suppli	5,296	95	1,500	1,500	1,500
527-00-250	Fuel, Oil & Lubricants	2,193	1,291	1,000	2,000	2,000
TOTAL						
Supplies and Materials		7,489	1,510	4,000	6,200	6,200
Equipment Maintenance						
527-00-422	Computer Software Maintenanc	1,202	1,163	1,700	1,700	1,700
527-00-430	Vehicle Maintenance	330	4,047	1,500	2,000	2,000
TOTAL						
Equipment Maintenance		1,532	5,210	3,200	3,700	3,700
Operational Expenses						
527-00-521	Utility - Electric	62	23	100	100	100
527-00-523	Utility - Telephone	5,395	5,246	3,500	4,000	4,000
527-00-525	Telephone - Cellular	1,070	712	750	750	750
527-00-526	Telephone - Satellite	150	462	550	550	550
527-00-527	Cellular Data	0	0	720	720	720
527-00-530	Insurance	659	559	500	750	750
527-00-550	Continuing Education	2,730	3,507	1,500	4,000	4,000
527-00-551	Dues and Subscription	100	0	250	250	250
527-00-560	Professional Fees	7,234	7,234	10,000	10,000	10,000
TOTAL						
Operational Expenses		17,399	17,743	17,870	21,120	21,120

10 -General
DEPARTMENT - Emergency Management
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Capital Outlay					
----- 527-00-820 Homeland Security Expenditur	42,741	19,582	0	0	0
	-----	-----	-----	-----	-----
TOTAL Capital Outlay	42,741	19,582	0	0	0
	-----	-----	-----	-----	-----
TOTAL Emergency Management	133,169	102,423	98,863	113,643	113,643
	=====	=====	=====	=====	=====

10 -General
DEPARTMENT - Animal Control
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Personnel and Benefits						
528-00-110	Salaries and Wages	30,729	23,498	31,579	31,574	32,521
528-00-121	Longevity	325	291	375	480	480
528-00-130	Overtime	4,613	1,724	2,299	3,100	3,100
528-00-161	Social Security	2,719	2,020	2,550	2,746	2,746
528-00-163	Retirement Expense	2,754	1,793	2,333	2,200	2,200
528-00-164	Workers Comp	815	477	636	656	656
528-00-165	Health Insurance	8,770	7,145	9,339	10,162	10,162
528-00-166	Long Term Disability Insuran	179	141	194	126	126
528-00-167	Flex Medical	799	608	750	750	750
528-00-197	Salary Increase	0	0	0	947	0
TOTAL						
Personnel and Benefits		51,704	37,697	50,055	52,741	52,741
Supplies and Materials						
528-00-210	Office Supplies	51	0	100	100	100
528-00-230	Janitorial & Cleaning Suppli	50	30	200	200	200
528-00-240	Small Tools and Equipment	191	0	500	500	500
528-00-242	Uniforms and Clothing	154	109	300	300	300
528-00-260	Medical and Chemical	0	0	100	100	100
528-00-273	Animal Supplies	82	75	1,000	1,000	1,000
TOTAL						
Supplies and Materials		528	214	2,200	2,200	2,200
Infrastructure Maintenanc						
528-00-320	Building Maintenance	2,176	76	250	250	250
TOTAL						
Infrastructure Maintenanc		2,176	76	250	250	250
Equipment Maintenance						
528-00-430	Vehicle Maintenance	589	641	500	500	500
TOTAL						
Equipment Maintenance		589	641	500	500	500
Operational Expenses						
528-00-521	Utility - Electric	1,502	566	1,500	1,500	1,500
528-00-530	Insurance	737	617	800	800	800
528-00-550	Continuing Education	600	257	200	400	400
528-00-560	Professional Fees	3,676	1,573	3,000	3,000	3,000
TOTAL						
Operational Expenses		6,515	3,012	5,500	5,700	5,700
TOTAL						
Animal Control		61,512	41,640	58,505	61,391	61,391

10 -General
DEPARTMENT - Communications
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Personnel and Benefits						
529-00-110	Salaries and Wages	299,157	221,821	335,049	335,049	344,825
529-00-115	Part Time Wages	0	0	1,500	1,500	1,500
529-00-121	Longevity	2,579	2,008	3,055	3,055	3,055
529-00-122	Allowances	2,580	1,831	2,100	2,100	2,100
529-00-125	Proficiency Pay	0	0	0	0	0
529-00-130	Overtime	79,004	43,961	47,548	47,548	47,548
529-00-161	Social Security	28,945	21,064	29,253	29,253	29,253
529-00-163	Retirement Expense	29,654	18,982	26,768	24,517	24,517
529-00-164	Workers Comp	903	770	1,044	1,044	1,044
529-00-165	Health Insurance	74,832	56,835	84,051	91,457	91,457
529-00-166	Long Term Disability Insuran	1,651	1,189	1,755	1,755	1,755
529-00-167	Flex Medical	6,433	4,631	6,750	6,750	6,750
529-00-170	Unemployment Benefits	0	0	0	0	0
529-00-197	Salary Increase	0	0	0	9,776	0
529-00-198	Longevity Increase	0	0	0	0	0
TOTAL						
Personnel and Benefits		525,739	373,092	538,873	553,804	553,804
Supplies and Materials						
529-00-210	Office Supplies	883	709	1,200	1,200	1,200
529-00-215	Printing and Reproduction	0	0	500	500	500
529-00-220	Postage and Freight	0	0	50	50	50
529-00-240	Small Tools and Equipment	620	0	500	500	500
529-00-242	Uniforms and Clothing	1,390	1,116	2,000	2,000	2,000
529-00-245	Computer Software and Suppli	234	0	600	600	600
TOTAL						
Supplies and Materials		3,126	1,825	4,850	4,850	4,850
Equipment Maintenance						
529-00-420	Equipment Maintenance	7,099	6,872	6,700	6,700	6,700
529-00-421	Computer Maintenance	0	0	400	400	400
529-00-422	Computer Software Maintenanc	5,920	5,920	6,000	6,000	6,000
529-00-440	Radio Maintenance	4,448	2,790	4,000	4,000	4,000
TOTAL						
Equipment Maintenance		17,466	15,582	17,100	17,100	17,100
Operational Expenses						
529-00-523	Utility - Telephone	1,567	1,857	1,200	1,200	1,200
529-00-524	Telephone - Long Distance	-82	0	200	200	200
529-00-530	Insurance	1,876	1,416	3,000	3,000	3,000
529-00-540	Advertising	94	241	0	0	0
529-00-550	Continuing Education	1,568	451	3,000	3,000	3,000
529-00-551	Dues and Subscriptions	305	163	350	350	350

10 -General
DEPARTMENT - Communications
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
529-00-560	Professional Fees	340	322	1,000	1,000	1,000
TOTAL Operational Expenses		5,669	4,450	8,750	8,750	8,750
TOTAL Communications		552,000	394,949	569,573	584,504	584,504

10 -General
DEPARTMENT - Streets & Drainage
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Personnel and Benefits						
540-00-110	Salaries and Wages	209,276	204,052	260,484	260,484	269,448
540-00-115	Part-Time Wages	42,057	10,362	25,917	25,917	25,917
540-00-121	Longevity	4,564	3,231	4,655	4,655	4,655
540-00-122	Allowances	1,820	874	1,200	1,200	1,200
540-00-125	Proficiency Pay	1,825	1,836	2,400	2,400	2,400
540-00-130	Overtime	20,554	23,112	6,300	15,000	15,000
540-00-161	Social Security	20,137	18,722	22,829	22,829	22,829
540-00-163	Retirement Expense	19,986	16,361	19,074	18,192	18,192
540-00-164	Workers Comp	22,982	18,653	19,212	19,212	19,212
540-00-165	Health Insurance	59,761	51,506	70,043	76,214	76,214
540-00-166	Long Term Disability Insuran	1,269	1,092	1,445	1,445	1,445
540-00-167	Flex Medical	4,852	3,596	5,625	5,625	5,625
540-00-170	Unemployment Benefits	0	0	0	0	0
540-00-197	Salary Increase	0	0	0	8,964	0
540-00-198	Longevity Increase	0	0	0	0	0
TOTAL						
Personnel and Benefits		409,082	353,399	439,184	462,137	462,137
Supplies and Materials						
540-00-210	Office Supplies	1,099	1,144	800	800	800
540-00-215	Printing and Reproduction	0	0	50	50	50
540-00-220	Postage and Freight	140	8	200	100	100
540-00-230	Janitorial & Cleaning Suppli	30	19	500	500	500
540-00-240	Small Tools and Equipment	9,359	2,157	2,500	2,500	2,500
540-00-242	Uniforms and Clothing	2,126	1,364	4,000	3,000	3,000
540-00-245	Computer Software & Supplies	1,335	109	0	0	0
540-00-250	Fuel, Oil and Lubricants	70,958	34,381	55,000	53,000	53,000
540-00-260	Medical and Chemical	443	284	1,000	1,000	1,000
540-00-296	Hurricane Supplies	0	0	0	0	0
TOTAL						
Supplies and Materials		85,490	39,466	64,050	60,950	60,950
Infrastructure Maintenan						
540-00-320	Building Maintenance	172	0	1,800	1,800	1,800
540-00-330	Street Maintenance	12,947	12,873	25,000	25,000	25,000
540-00-335	Street Sign Maintenance	10,207	6,306	4,000	4,000	4,000
540-00-338	Right of Way Maintenance	0	10,050	0	0	0
540-00-340	Drainage Maintenance	1,244	19,291	0	0	0
TOTAL						
Infrastructure Maintenan		24,570	48,520	30,800	30,800	30,800

10 -General

DEPARTMENT - Streets & Drainage

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Equipment Maintenance						
540-00-420	Equipment Maintenance	63,519	34,776	45,000	45,000	45,000
540-00-425	Copy Machine Maintenance	2,025	1,388	1,500	1,500	1,500
540-00-430	Vehicle Maintenance	13,957	19,180	12,900	15,000	15,000
540-00-455	Dirt Box Expense	5,656	5,876	7,000	7,000	7,000
TOTAL						
Equipment Maintenance		85,157	61,220	66,400	68,500	68,500
Operational Expenses						
540-00-521	Utility - Electric	4,420	2,066	5,000	5,000	5,000
540-00-522	Utility street lights	58,585	37,984	58,000	50,000	50,000
540-00-523	Utility - Telephone	1,684	2,015	1,800	1,800	1,800
540-00-524	Telephone long distance	14	10	400	400	400
540-00-525	Telephone - Cellular	2,263	993	1,400	1,400	1,400
540-00-530	Insurance	16,858	14,808	14,000	14,000	14,000
540-00-550	Continuing Education	1,929	828	750	800	800
540-00-551	Dues and Subscription	219	634	900	900	900
540-00-559	Mileage Reimbursement	0	0	50	100	100
540-00-560	Professional Fees	3,481	1,581	1,000	1,000	1,000
540-00-562	FM 1301 Extension Project	0	0	0	0	0
540-00-563	Union Pacific Railroad	0	0	0	0	0
540-00-564	Caney Creek Conservation	0	0	0	0	0
TOTAL						
Operational Expenses		89,454	60,918	83,300	75,400	75,400
TOTAL						
Streets & Drainage		693,753	563,524	683,734	697,787	697,787

10 -General
DEPARTMENT - Garage
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Personnel and Benefits						
542-00-110	Salaries and Wages	74,092	56,671	76,141	76,141	78,425
542-00-121	Longevity	1,867	1,533	1,965	1,965	1,965
542-00-122	Allowances	785	608	600	600	600
542-00-125	Proficiency Pay	1,377	1,377	2,400	2,400	2,400
542-00-130	Overtime	8,713	2,271	960	960	960
542-00-161	Social Security	6,474	4,819	6,108	6,108	6,108
542-00-163	Retirement Expense	6,704	4,386	5,590	5,216	5,216
542-00-164	Workers Comp	1,044	1,562	2,082	2,082	2,082
542-00-165	Health Insurance	17,539	14,292	18,678	20,324	20,324
542-00-166	Long Term Disability Insuran	402	317	400	400	400
542-00-167	Flex Medical	1,596	1,175	1,500	1,500	1,500
542-00-197	Salary Increase	0	0	0	2,284	0
542-00-198	Merit Increase	0	0	0	0	0
TOTAL						
Personnel and Benefits		120,593	89,010	116,424	119,980	119,980
Supplies and Materials						
542-00-210	Office Supplies	1,682	1,424	500	1,000	1,000
542-00-230	Janitorial & Cleaning Suppli	2,910	2,086	2,000	2,000	2,000
542-00-240	Small Tools and Equipment	2,541	3,462	2,500	2,500	2,500
542-00-242	Uniforms and Clothing	122	0	0	0	0
542-00-250	Fuel, Oil and Lubricants	1,054	561	1,300	1,300	1,300
542-00-260	Medical and Chemical	1,038	419	600	1,100	1,100
542-00-290	Other Supplies	5,685	5,520	4,000	4,000	4,000
542-00-296	Hurricane Supplies	0	0	0	0	0
TOTAL						
Supplies and Materials		15,032	13,471	10,900	11,900	11,900
Infrastructure Maintenan						
542-00-320	Building Maintenance	9,568	3,066	3,000	3,000	3,000
TOTAL						
Infrastructure Maintenan		9,568	3,066	3,000	3,000	3,000
Equipment Maintenance						
542-00-420	Equipment Maintenance	15,931	4,012	5,000	5,000	5,000
542-00-430	Vehicle Maintenance	2,489	1,673	500	1,000	1,000
542-00-435	Fuel Tank Maintenance	0	0	3,000	3,000	3,000
TOTAL						
Equipment Maintenance		18,421	5,685	8,500	9,000	9,000

10 -General
DEPARTMENT - Garage
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Operational Expenses					
542-00-510 Rentals	0	0	100	100	100
542-00-521 Utility - Electric	4,348	2,622	5,000	5,000	5,000
542-00-523 Utility- Telephone	1,440	1,812	1,000	1,000	1,000
542-00-524 Telephone - Long Distance	520	401	300	300	300
542-00-526 Utility - Gas	2,949	2,289	3,000	3,000	3,000
542-00-530 Insurance	1,228	981	1,000	1,000	1,000
542-00-550 Continuing Education	1,556	126	750	800	800
TOTAL Operational Expenses	12,042	8,232	11,150	11,200	11,200
TOTAL Garage	175,656	119,464	149,974	155,080	155,080

10 -General
DEPARTMENT - Facilities Maintenance
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Personnel and Benefits						
543-00-110	Salaries and Wages	112,129	85,772	128,491	128,491	132,699
543-00-121	Longevity	2,358	1,939	2,555	2,675	2,675
543-00-122	Allowances	7,483	5,803	7,440	7,440	7,440
543-00-125	Proficiency Pay	301	55	300	300	300
543-00-130	Overtime	9,118	7,031	2,357	5,000	5,000
543-00-161	Social Security	9,994	7,975	10,462	10,462	10,462
543-00-163	Retirement Expense	10,140	7,063	9,559	9,778	9,778
543-00-164	Workers Comp	4,304	2,897	3,863	3,863	3,863
543-00-165	Health Insurance	26,021	21,350	32,686	40,648	40,648
543-00-166	Long Term Disability Insuran	603	477	761	761	761
543-00-167	Flex Medical	2,399	1,759	3,000	3,000	3,000
543-00-197	Salary Increase	0	0	0	4,208	0
543-00-198	Longevity Increase	0	0	0	0	0
TOTAL Personnel and Benefits		184,850	142,121	201,474	216,626	216,626
Supplies and Materials						
543-00-210	Office Supplies	0	0	100	100	100
543-00-230	Janitorial & Cleaning Suppli	179	0	1,000	500	500
543-00-240	Small Tools and Equipment	1,518	12	1,300	1,300	1,300
543-00-242	Uniforms and Clothing	470	218	1,000	1,000	1,000
543-00-250	Fuel, Oil and Lubricants	10,661	5,533	7,000	7,000	7,000
543-00-264	Pesticides and Ag. Supplies	116	3,079	7,800	7,800	7,800
543-00-290	Other Supplies	21	97	500	500	500
TOTAL Supplies and Materials		12,966	8,938	18,700	18,200	18,200
Infrastructure Maintenan						
543-00-310	Ground Maintenance	0	0	0	0	0
543-00-320	Building Maintenance	94	64	500	500	500
TOTAL Infrastructure Maintenan		94	64	500	500	500
Equipment Maintenance						
543-00-420	Equipment Maintenance	703	925	1,000	1,000	1,000
543-00-430	Vehicle Maintenance	1,307	487	1,000	1,000	1,000
TOTAL Equipment Maintenance		2,010	1,412	2,000	2,000	2,000

10 -General
DEPARTMENT - Facilities Maintenance
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Operational Expenses						
543-00-521	Utility - Electric	954	504	800	800	800
543-00-523	Utility telephone	1,197	1,441	750	750	750
543-00-524	Telephone - Long Distance	0	0	100	100	100
543-00-525	Telephone - Cellular	113	240	720	500	500
543-00-530	Insurance	5,919	4,893	4,500	4,500	4,500
543-00-550	Continuing Education	60	13	200	200	200
543-00-551	Dues and Subscription	0	0	300	100	100
543-00-560	Professional Services	70	50	100	100	100
TOTAL Operational Expenses		8,313	7,141	7,470	7,050	7,050
TOTAL Facilities Maintenance		208,233	159,677	230,144	244,376	244,376

10 -General
DEPARTMENT - Grant Admin/Housing
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Personnel and Benefits						
551-00-110	Salaries and Wages	13,280	10,155	13,250	13,250	13,250
551-00-121	Longevity	385	309	398	398	398
551-00-122	Allowances	1,418	1,100	1,410	1,410	1,410
551-00-161	Social Security	1,150	917	1,145	1,145	1,145
551-00-163	Retirement Expense	1,166	812	1,047	0	0
551-00-164	Workers Comp	0	0	39	39	39
551-00-165	Health Insurance	2,192	1,786	2,335	0	0
551-00-166	Long Term Disability Insuran	64	51	64	64	64
551-00-167	Flex Medical	199	152	0	0	0
TOTAL						
Personnel and Benefits		19,855	15,281	19,688	16,306	16,306
Supplies and Materials						
551-00-210	Office Supplies	0	0	100	100	100
551-00-245	Computer Software and Suppli	0	0	1,000	1,000	1,000
TOTAL						
Supplies and Materials		0	0	1,100	1,100	1,100
Equipment Maintenance						
551-00-420	Equipment Maintenance	0	0	200	200	200
TOTAL						
Equipment Maintenance		0	0	200	200	200
Operational Expenses						
551-00-550	Continuing Education	136	0	500	500	500
551-00-560	Professional Fees	0	0	1,000	1,000	1,000
TOTAL						
Operational Expenses		136	0	1,500	1,500	1,500
Other Operational Expense						
551-00-613	Demolition Expense	0	0	3,000	3,000	3,000
TOTAL						
Other Operational Expense		0	0	3,000	3,000	3,000
TOTAL						
Grant Admin/Housing		19,991	15,281	25,488	22,106	22,106

10 -General
DEPARTMENT - Recreation
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Infrastructure Maintenan						

552-00-310	Parks Maintenance	2,925	2,506	3,500	3,500	3,500

TOTAL						
	Infrastructure Maintenan	2,925	2,506	3,500	3,500	3,500
Operational Expenses						

552-00-521	Utility - Electric	5,480	3,536	7,800	5,500	5,500
552-00-551	Dues and Sunscriptions	200	0	200	200	200

TOTAL						
	Operational Expenses	5,680	3,536	8,000	5,700	5,700
Other Operational Expense						

552-00-682	Little League Activities	2,945	1,731	6,500	5,000	5,000
552-00-683	Babe Ruth Activities	4,233	3,720	4,800	4,800	4,800
552-00-684	Girls Softball Activities	2,212	548	2,500	2,500	2,500
552-00-685	Boys and Girls Club Activite	0	0	0	0	0
552-00-686	Youth Advisory Committee	0	0	0	0	0
552-00-687	Mural Expense	0	0	0	0	0
552-00-688	JUST DO IT NOW	2,704	1,770	0	0	0
552-00-691	Community Involvement	326	316	500	500	500

TOTAL						
	Other Operational Expense	12,419	8,085	14,300	12,800	12,800

TOTAL						
	Recreation	21,024	14,127	25,800	22,000	22,000
=====						

10 -General
DEPARTMENT - Pool
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Personnel and Benefits						
553-00-115	Part-Time Wages	14,070	5,528	18,000	18,000	18,000
553-00-130	Overtime	0	0	200	200	200
553-00-161	Social Security	1,076	423	1,377	1,377	1,377
553-00-164	Workers Comp	50	40	700	700	700
TOTAL						
Personnel and Benefits		15,197	5,991	20,277	20,277	20,277
Supplies and Materials						
553-00-210	Office Supplies	0	0	300	300	300
553-00-230	Janitorial & Cleaning Suppli	57	80	150	150	150
553-00-240	Small Tools and Equipment	481	0	800	800	800
553-00-260	Medical and Chemical	6,865	1,698	9,000	9,000	9,000
553-00-290	Other Supplies	345	28	650	650	650
TOTAL						
Supplies and Materials		7,748	1,806	10,900	10,900	10,900
Infrastructure Maintenan						
553-00-310	Grounds Maintenance	0	0	300	300	300
553-00-320	Building Maintenance	33	0	1,000	1,000	1,000
TOTAL						
Infrastructure Maintenan		33	0	1,300	1,300	1,300
Equipment Maintenance						
553-00-420	Equipment Maintenance	7,953	5,443	5,000	5,000	5,000
TOTAL						
Equipment Maintenance		7,953	5,443	5,000	5,000	5,000
Operational Expenses						
553-00-521	Utility - Electric	4,045	2,635	8,000	6,000	6,000
553-00-523	Utility - Telephone	270	222	350	350	350
553-00-530	Insurance	834	629	1,600	1,600	1,600
553-00-550	Continuing Education	1,281	0	350	350	350
553-00-560	Professional Services	1,734	1,297	2,750	2,750	2,750
TOTAL						
Operational Expenses		8,164	4,782	13,050	11,050	11,050
TOTAL						
Pool		39,096	18,024	50,527	48,527	48,527

10 -General
DEPARTMENT - Grants
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Operational Expenses						
560-00-570	Just Do It Now	0	0	2,282	2,282	2,282
560-00-571	SPOT	2,500	3,000	3,000	3,000	3,000
560-00-578	Boys and Girls Club Grant	0	-24,612	0	0	0
560-00-579	Crisis Center	2,500	5,000	5,000	5,000	5,000
TOTAL						
Operational Expenses		5,000	-16,612	10,282	10,282	10,282
TOTAL						
Grants		5,000	-16,612	10,282	10,282	10,282

10 -General
DEPARTMENT - Lease Payments
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Lease Payments						
570-00-751	Principal	0	14,859	15,198	14,095	14,095
570-00-752	Interest Expense	2,420	5,369	2,853	1,960	1,960
TOTAL						
	Lease Payments	2,420	20,227	18,051	16,055	16,055
TOTAL						
	Lease Payments	2,420	20,227	18,051	16,055	16,055

10 -General
DEPARTMENT - Capital Outlay
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Capital Outlay						
580-00-828	Equipment	0	0	0	0	0
580-21-825	Building Improvements	0	0	0	0	0
580-21-830	Vehicles - Police	88,712	9,217	102,000	118,260	118,260
580-25-827	Fire equipment	0	0	0	0	0
580-26-830	Vehicles	0	0	0	0	0
580-41-835	Capital Improvement Program	50,000	0	50,000	0	0
TOTAL						
Capital Outlay		138,712	9,217	152,000	118,260	118,260
TOTAL						
Capital Outlay		138,712	9,217	152,000	118,260	118,260
** TOTAL EXPENDITURES **						
		5,445,086	3,994,170	5,536,947	5,789,016	5,789,016

SPECIAL REVENUE FUNDS

PEG FUND #11

The PEG (Public, Educational and Government access television) Fund is supported through a 1% franchise fee through the local cable provider. As mandated by State law, these funds can only be used on PEG facilities/capital costs.

HOTEL MOTEL FUND #12

The Hotel Motel Fund is used to account for the revenues from the room occupancy tax collected by hotels in the City. The tax was adopted by city ordinance and is consistent with Chapter 351 of the Texas Tax Code. The use of resources are restricted to the promotion of tourism and the convention and hotel industry.

NARCOTICS SEIZURE FUND #14

The Narcotics Seizure Fund is used to account for monies resulting from narcotics contraband seized within the County as a result of a final conviction or forfeiture by the State. The funds are used solely for law enforcement purposes.

MMARY OF SPECIAL REVENUE FUNDS

Acct	Description	PEG Fund #11	Hotel/Motel Fund #12	Seizure Fund #14	Total
Estimated Revenues:					
3200	Other Taxes	7,600	190,000	0	197,600
3700	Interest and Miscellaneous	0	100	500	600
3800	Intergovernmental	0	0	5,250	5,250
3900	Operating Transfer	0	29,307	0	29,307
	Total Estimated Revenues	7,600	219,407	5,750	232,757
Appropriations:					
100	Personnel & Benefits	0	0	0	0
200	Supplies & Materials	7,600	8,683	4,250	20,533
500	Operational Expenses	0	4,000	0	4,000
600	Other Operational Expenses	0	58,000	1,500	59,500
800	Capital Outlay	0	0	0	0
900	Transfer-out	0	148,724	0	148,724
	Total Appropriations	7,600	219,407	5,750	232,757
	Surplus (Deficit) Revenues over Expenditures/ (to be Funded from Prior Year Fund Balance)	0	0	0	0
	Beginning Fund Balance-Beginning of Year	25,063	72,215	11,646	108,924
	Ending Fund Balance-End of Year	25,063	72,215	11,646	108,924

11 - PEG FUND
FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
REVENUE SUMMARY					
Other Taxes	8,010	5,392	7,600	7,600	7,600
Interest and Miscellaneou	27	26	0	0	0
** TOTAL REVENUE **	8,036	5,418	7,600	7,600	7,600
EXPENDITURE SUMMARY					
Operations	0	0	7,600	7,600	7,600
** TOTAL EXPENDITURES **	0	0	7,600	7,600	7,600
REVENUES OVER/(UNDER) EXPENDITURES	8,036	5,418	0	0	0

11 -PEG FUND
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Other Taxes						
3226	Cable television franchise fe	8,010	5,392	7,600	7,600	7,600
TOTAL						
	Other Taxes	8,010	5,392	7,600	7,600	7,600
Interest and Miscellaneou						
3773	Interest Income	27	26	0	0	0
3775	Miscellaneous Revenue	0	0	0	0	0
TOTAL						
	Interest and Miscellaneou	27	26	0	0	0
** TOTAL REVENUES **		8,036	5,418	7,600	7,600	7,600

11 -PEG FUND
DEPARTMENT - Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Supplies and Materials						
500-00-245	Equipment	0	0	7,600	7,600	7,600
TOTAL Supplies and Materials		0	0	7,600	7,600	7,600
TOTAL Operations		0	0	7,600	7,600	7,600
** TOTAL EXPENDITURES **		0	0	7,600	7,600	7,600

12 -Hotel/Motel
FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
REVENUE SUMMARY					
Other Taxes	181,243	141,992	190,000	190,000	190,000
Interest and Miscellaneou	34	40	100	100	100
Transfers In	0	0	31,307	29,307	29,307
** TOTAL REVENUE **	181,277	142,032	221,407	219,407	219,407
EXPENDITURE SUMMARY					
Operations	65,890	46,549	64,683	70,683	70,683
Transfers-Out	107,000	106,000	156,724	148,724	148,724
** TOTAL EXPENDITURES **	172,890	152,549	221,407	219,407	219,407
REVENUES OVER/(UNDER) EXPENDITURES	8,387	-10,517	0	0	0

12 -Hotel/Motel
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Other Taxes						
3215	Motel Occupancy Tax	181,243	141,992	190,000	190,000	190,000
TOTAL Other Taxes		181,243	141,992	190,000	190,000	190,000
Interest and Miscellaneou						
3773	Interest Income	34	40	100	100	100
TOTAL Interest and Miscellaneou		34	40	100	100	100
Transfers In						
3999	Funds from Fund Balance	0	0	31,307	29,307	29,307
TOTAL Transfers In		0	0	31,307	29,307	29,307
** TOTAL REVENUES **		181,277	142,032	221,407	219,407	219,407

12 -Hotel/Motel
DEPARTMENT - Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Supplies and Materials						
500-00-276	Promotional Supplies	429	287	4,000	4,000	4,000
500-00-277	Holiday Lighting Expense	4,496	3,090	4,683	4,683	4,683
TOTAL						
Supplies and Materials		4,925	3,377	8,683	8,683	8,683
Operational Expenses						
500-00-522	Festivals Expense	7,202	4,202	4,000	4,000	4,000
500-00-560	Professional Fees	235	0	0	0	0
TOTAL						
Operational Expenses		7,437	4,202	4,000	4,000	4,000
Other Operational Expense						
500-00-630	Convention and Tourism	53,528	38,970	52,000	58,000	58,000
500-00-640	Advertising for Tourism	0	0	0	0	0
TOTAL						
Other Operational Expense		53,528	38,970	52,000	58,000	58,000
TOTAL						
Operations		65,890	46,549	64,683	70,683	70,683

12 -Hotel/Motel
 DEPARTMENT - Transfers-Out
 DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Transfers Out					
590-00-944 Transfer Out - Civic Center	107,000	106,000	156,724	148,724	148,724
TOTAL Transfers Out	107,000	106,000	156,724	148,724	148,724
TOTAL Transfers-Out	107,000	106,000	156,724	148,724	148,724
** TOTAL EXPENDITURES **	172,890	152,549	221,407	219,407	219,407

14 -Seizure
 FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
REVENUE SUMMARY					
Interest and Miscellaneous	4,814	2,074	500	500	500
Intergovernmental	21	996	5,250	5,250	5,250
Transfers In	0	0	0	0	0
** TOTAL REVENUE **	4,835	3,070	5,750	5,750	5,750
EXPENDITURE SUMMARY					
Operations	13,903	737	5,750	5,750	5,750
Transfers-Out	0	0	0	0	0
** TOTAL EXPENDITURES **	13,903	737	5,750	5,750	5,750
REVENUES OVER/(UNDER) EXPENDITURES	-9,068	2,333	0	0	0

14 -Seizure
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Interest and Miscellaneous						
3773	Interest Income	15	10	0	0	0
3775	Miscellaneous Revenue	4,800	2,064	500	500	500
TOTAL						
Interest and Miscellaneous		4,814	2,074	500	500	500
Intergovernmental						
3862	Federal Seizure Revenue	0	0	0	0	0
3863	State Seizure Revenue	0	0	5,000	5,000	5,000
3864	Local Funds	0	0	0	0	0
3865	Revenue - Sharing Agency	0	996	0	0	0
3866	Restitution	21	0	250	250	250
TOTAL						
Intergovernmental		21	996	5,250	5,250	5,250
Transfers In						
3999	Funds from Fund Balance	0	0	0	0	0
TOTAL						
Transfers In		0	0	0	0	0
** TOTAL REVENUES **		4,835	3,070	5,750	5,750	5,750

14 -Seizure
DEPARTMENT - Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Supplies and Materials						
500-00-240	Small Tools and Equipment	13,063	0	3,750	3,750	3,750
500-00-271	Investigative supplies	0	725	0	0	0
500-00-290	Other Supplies	0	0	500	500	500
TOTAL Supplies and Materials		13,063	725	4,250	4,250	4,250
Operational Expenses						
500-00-550	Continuing Education	0	0	0	0	0
TOTAL Operational Expenses		0	0	0	0	0
Other Operational Expense						
500-00-692	Criminal Intelligence Inform	0	0	0	0	0
500-00-693	Informant Information	500	12	1,500	1,500	1,500
500-00-694	Shared with Other Agency	0	0	0	0	0
TOTAL Other Operational Expense		500	12	1,500	1,500	1,500
Capital Outlay						
500-00-820	C/O Machinery and Equipment	0	0	0	0	0
500-00-830	C/O Vehicles	340	0	0	0	0
TOTAL Capital Outlay		340	0	0	0	0
TOTAL Operations		13,903	737	5,750	5,750	5,750

14 -Seizure
DEPARTMENT - Transfers-Out
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Transfers Out						
590-00-910	Transfer Out - General	0	0	0	0	0
590-00-915	Treansfer Out - DARE	0	0	0	0	0
TOTAL						
Transfers Out		0	0	0	0	0
TOTAL						
Transfers-Out		0	0	0	0	0
** TOTAL EXPENDITURES **						
		13,903	737	5,750	5,750	5,750

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources and payment of principal and interest on general obligations, certificates of obligations, contractual obligations, lease purchases, and notes payable secured by the full faith and credit of the City of Wharton.

CITY OF WHARTON

DEBT SERVICE FUNDS

ANNUAL PROPOSED BUDGET 2015-2016

Department/Expense Classification	Actual 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016
<u>Debt Service Fund</u>				
Revenues				
Ad Valorum Taxes	882,881	1,037,820	1,037,820	1,060,605
Interest and Miscellaneous	3,124,883	1,000	1,000	1,000
Operating Transfers In	0	0	0	0
Total Estimated Revenues	4,007,764	1,038,820	1,038,820	1,061,605
Appropriations				
Principal	510,400	610,275	610,275	627,400
Interest Expense	361,069	410,335	410,335	411,388
Service Charges	71,393	5,000	5,000	5,000
Transfer out - Escrow	3,048,579			
Total Appropriations	3,991,441	1,025,610	1,025,610	1,043,788
Excess (Deficit) Revenue over Expenditures	16,323	13,210	13,210	17,817
Est. Retained Earnings (Beginning)	419,775	436,098	436,098	449,308
Est. Retained Earnings (Ending)	436,098	449,308	449,308	467,125

20 -Debt Service Fund
 FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
REVENUE SUMMARY					
Ad Valorum Taxes	882,881	1,013,772	1,037,820	1,060,605	1,060,605
Interest and Miscellaneou	3,124,883	596	1,000	1,000	1,000
Transfers In	0	0	0	0	0
** TOTAL REVENUE **	4,007,764	1,014,368	1,038,820	1,061,605	1,061,605
EXPENDITURE SUMMARY					
Lease Payments	3,991,441	1,033,006	1,025,610	1,043,788	1,043,788
Transfers-Out	0	0	0	0	0
** TOTAL EXPENDITURES **	3,991,441	1,033,006	1,025,610	1,043,788	1,043,788
REVENUES OVER/(UNDER) EXPENDITURES	16,323	-18,638	13,210	17,817	17,817

20 -Debt Service Fund
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Ad Valorum Taxes						
3011	Ad Valorem Taxes	854,067	982,605	1,020,610	1,033,605	1,033,605
3012	Delinquent Taxes	12,898	19,285	10,210	15,000	15,000
3013	Penalty and Interest	15,916	11,882	7,000	12,000	12,000
TOTAL						
Ad Valorum Taxes		882,881	1,013,772	1,037,820	1,060,605	1,060,605
Interest and Miscellaneous						
3773	Interest Income	690	596	1,000	1,000	1,000
3776	Premium on Bonds	136,192	0	0	0	0
3787	Bond Proceeds	2,988,000	0	0	0	0
TOTAL						
Interest and Miscellaneous		3,124,883	596	1,000	1,000	1,000
Transfers In						
3999	Funds from Fund Balance	0	0	0	0	0
TOTAL						
Transfers In		0	0	0	0	0
** TOTAL REVENUES **		4,007,764	1,014,368	1,038,820	1,061,605	1,061,605

20 -Debt Service Fund
DEPARTMENT - Lease Payments
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Lease Payments					
570-00-750 Bond Issuance Costs	69,868	0	0	0	0
570-00-751 Principal	510,400	623,593	610,275	627,400	627,400
570-00-752 Interest Expense	361,069	407,813	410,335	411,388	411,388
570-00-753 Service Charges	1,525	1,600	5,000	5,000	5,000
570-00-754 Payment to Escrow	3,048,579	0	0	0	0
TOTAL Lease Payments	3,991,441	1,033,006	1,025,610	1,043,788	1,043,788
TOTAL Lease Payments	3,991,441	1,033,006	1,025,610	1,043,788	1,043,788

20 -Debt Service Fund
 DEPARTMENT - Transfers-Out
 DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Transfers Out						
590-00-999	Transfer Out to Escrow	0	0	0	0	0
TOTAL						
	Transfers Out	0	0	0	0	0
TOTAL						
	Transfers-Out	0	0	0	0	0
** TOTAL EXPENDITURES **						
		3,991,441	1,033,006	1,025,610	1,043,788	1,043,788

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/16

LONG TERM DEBT TOTALS
PRINCIPAL AND INTEREST

TOTAL

61

YEAR	PRINCIPAL	INTEREST	GLTDAG		Water and Sewer ENTERPRISE FUND		Civic Center ENTERPRISE FUND		Airport ENTERPRISE FUND	
2016	1,085,000.00	692,751.19	627,400.00	406,205.14	418,700.00	261,969.60	22,500.00	5,768.92	16,400.00	18,807.54
2017	1,275,000.00	686,100.04	682,446.00	393,986.66	533,450.00	264,260.39	23,500.00	5,087.20	35,604.00	22,765.80
2018	1,310,000.00	640,456.29	689,250.00	371,400.40	559,350.00	243,392.14	24,000.00	4,147.20	37,400.00	21,516.55
2019	1,295,000.00	594,762.54	738,104.00	349,067.61	491,900.00	222,220.90	25,500.00	3,187.20	39,496.00	20,286.84
2020	1,355,000.00	549,668.79	784,158.00	324,843.72	503,350.00	203,769.94	26,500.00	2,167.20	40,992.00	18,887.93
2021	1,400,000.00	502,937.54	792,094.00	298,852.12	536,088.00	185,548.07	27,680.00	1,107.20	44,138.00	17,430.16
2022	1,060,000.00	457,331.29	676,016.00	274,335.59	344,550.00	166,978.87	0.00	0.00	39,434.00	16,016.82
2023	1,095,000.00	419,787.54	700,370.00	249,766.58	354,550.00	155,391.05	0.00	0.00	40,080.00	14,629.93
2024	1,140,000.00	378,087.54	732,370.00	222,936.86	366,650.00	141,932.93	0.00	0.00	40,980.00	13,217.76
2025	1,180,000.00	333,593.79	756,224.00	194,087.88	380,600.00	127,779.26	0.00	0.00	43,176.00	11,726.65
2026	1,230,000.00	286,815.66	789,928.00	163,747.98	395,950.00	112,940.26	0.00	0.00	44,122.00	10,127.43
2027	1,275,000.00	237,900.03	815,486.00	132,039.35	413,150.00	97,385.53	0.00	0.00	46,364.00	8,475.16
2028	1,110,000.00	191,309.40	668,240.00	102,762.84	400,350.00	81,680.91	0.00	0.00	41,410.00	6,865.64
2029	1,150,000.00	146,965.64	693,294.00	75,810.10	413,950.00	65,833.09	0.00	0.00	42,756.00	5,322.44
2030	1,195,000.00	100,737.51	720,748.00	47,712.83	429,850.00	49,312.99	0.00	0.00	44,402.00	3,711.70
2031	525,000.00	59,143.76	185,452.00	21,558.00	311,200.00	35,161.26	0.00	0.00	28,348.00	2,424.50
2032	550,000.00	39,406.26	194,160.00	14,481.81	326,000.00	23,445.51	0.00	0.00	29,840.00	1,478.95
2033	570,000.00	18,387.51	201,514.00	6,924.61	337,900.00	10,965.88	0.00	0.00	30,586.00	497.02
	19,800,000.00	6,336,142.32	11,447,254.00	3,650,520.07	7,517,538.00	2,449,968.55	149,680.00	21,464.92	685,528.00	214,188.79
LESS CURRENT PORTION	1,085,000.00	692,751.19	627,400.00	406,205.14	418,700.00	261,969.60	22,500.00	5,768.92	16,400.00	18,807.54
	<u>18,715,000.00</u>	<u>5,643,391.13</u>	<u>10,819,854.00</u>	<u>3,244,314.93</u>	<u>7,098,838.00</u>	<u>2,187,998.95</u>	<u>127,180.00</u>	<u>15,696.00</u>	<u>669,128.00</u>	<u>195,381.25</u>

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/16

TOTAL CERTIFICATES OF OBLIGATION

YEAR	TOTAL		GLTDAG		Water and Sewer ENTERPRISE FUND		Airport ENTERPRISE FUND	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2016	580,000.00	545,551.19	334,250.00	318,031.29	239,250.00	211,740.86	6,500.00	15,779.04
2017	750,000.00	554,200.04	381,246.00	314,758.38	343,350.00	219,402.87	25,404.00	20,038.80
2018	770,000.00	526,231.29	384,650.00	301,460.37	358,300.00	205,673.12	27,050.00	19,097.80
2019	725,000.00	498,912.54	420,054.00	288,634.83	276,250.00	192,092.38	28,696.00	18,185.34
2020	765,000.00	473,243.79	453,908.00	274,331.69	281,350.00	181,794.92	29,742.00	17,117.18
2021	785,000.00	446,662.54	445,212.00	258,686.59	307,500.00	171,970.05	32,288.00	16,005.91
2022	890,000.00	418,331.29	534,916.00	241,965.59	320,750.00	161,518.87	34,334.00	14,846.82
2023	915,000.00	386,037.54	550,970.00	221,754.08	329,350.00	150,666.05	34,680.00	13,617.43
2024	950,000.00	350,362.54	574,670.00	199,925.11	340,050.00	138,051.43	35,280.00	12,386.01
2025	985,000.00	313,093.79	594,374.00	177,072.88	353,300.00	124,909.26	37,326.00	11,111.65
2026	1,025,000.00	274,315.66	619,778.00	153,372.98	367,250.00	111,190.26	37,972.00	9,752.43
2027	1,065,000.00	233,700.03	641,186.00	128,553.35	383,750.00	96,797.53	40,064.00	8,349.16
2028	1,110,000.00	191,309.40	668,240.00	102,762.84	400,350.00	81,680.91	41,410.00	6,865.64
2029	1,150,000.00	146,965.64	693,294.00	75,810.10	413,950.00	65,833.09	42,756.00	5,322.44
2030	1,195,000.00	100,737.51	720,748.00	47,712.83	429,850.00	49,312.99	44,402.00	3,711.70
2031	525,000.00	59,143.76	185,452.00	21,558.00	311,200.00	35,161.26	28,348.00	2,424.50
2032	550,000.00	39,406.26	194,160.00	14,481.81	326,000.00	23,445.51	29,840.00	1,478.95
2033	570,000.00	18,387.51	201,514.00	6,924.61	337,900.00	10,965.88	30,586.00	497.02
	15,305,000.00	5,576,592.32	8,598,622.00	3,147,797.32	6,119,700.00	2,232,207.21	586,678.00	196,587.79
LESS CURRENT PORTION	<u>580,000.00</u>	<u>545,551.19</u>	<u>334,250.00</u>	<u>318,031.29</u>	<u>239,250.00</u>	<u>211,740.86</u>	<u>6,500.00</u>	<u>15,779.04</u>
	<u>14,725,000.00</u>	<u>5,031,041.13</u>	<u>8,264,372.00</u>	<u>2,829,766.03</u>	<u>5,880,450.00</u>	<u>2,020,466.35</u>	<u>580,178.00</u>	<u>180,808.75</u>

62

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/16

Combination Tax and Revenue Certificates of Obligation Series 2009

YEAR	TOTAL		GLTDAG		Water and Sewer ENTERPRISE FUND		Airport ENTERPRISE FUND	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2016	170,000.00	134,031.28	38,250.00	58,364.34	125,250.00	68,189.19	6,500.00	7,477.75
2017	220,000.00	126,231.28	58,750.00	56,431.72	153,750.00	62,634.86	7,500.00	7,164.70
2018	235,000.00	116,543.78	66,800.00	53,711.83	159,800.00	56,014.24	8,400.00	6,817.71
2019	155,000.00	107,768.78	73,850.00	51,368.42	71,850.00	49,876.87	9,300.00	6,523.49
2020	160,000.00	100,681.28	82,350.00	47,991.41	68,050.00	46,592.04	9,600.00	6,097.83
2021	190,000.00	93,281.28	90,300.00	44,218.95	88,300.00	43,409.04	11,400.00	5,653.29
2022	200,000.00	85,481.28	94,650.00	40,512.09	92,650.00	39,783.99	12,700.00	5,185.19
2023	205,000.00	77,381.28	97,350.00	36,678.73	95,350.00	36,031.54	12,300.00	4,671.02
2024	215,000.00	68,981.28	102,050.00	32,689.91	100,050.00	32,124.42	12,900.00	4,166.95
2025	225,000.00	60,068.78	106,400.00	28,459.83	104,400.00	27,976.88	14,200.00	3,632.07
2026	235,000.00	50,609.40	111,450.00	23,986.09	109,450.00	23,586.75	14,100.00	3,036.56
2027	245,000.00	40,556.27	116,150.00	19,218.63	114,150.00	18,904.27	14,700.00	2,433.38
2028	255,000.00	29,771.89	120,850.00	14,106.29	118,850.00	13,879.28	15,300.00	1,786.31
2029	265,000.00	18,396.88	125,550.00	8,715.73	123,550.00	8,577.33	15,900.00	1,103.81
2030	<u>280,000.00</u>	<u>6,300.00</u>	<u>132,650.00</u>	<u>2,984.64</u>	<u>130,550.00</u>	<u>2,937.36</u>	<u>16,800.00</u>	<u>378.01</u>
	3,255,000.00	1,116,084.74	1,417,400.00	519,438.61	1,656,000.00	530,518.06	181,600.00	66,128.07
LESS CURRENT PORTION	170,000.00	134,031.28	38,250.00	58,364.34	125,250.00	68,189.19	6,500.00	7,477.75
	<u>3,085,000.00</u>	<u>982,053.46</u>	<u>1,379,150.00</u>	<u>461,074.27</u>	<u>1,530,750.00</u>	<u>462,328.87</u>	<u>175,100.00</u>	<u>58,650.32</u>

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/16

Combination Tax and Revenue Certificates of Obligation Series 2011

YEAR	TOTAL			GLTDAG	
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST
2016	220,000.00	170,412.50	390,412.50	220,000.00	170,412.50
2017	210,000.00	163,812.50	373,812.50	210,000.00	163,812.50
2018	200,000.00	157,512.50	357,512.50	200,000.00	157,512.50
2019	225,000.00	151,512.50	376,512.50	225,000.00	151,512.50
2020	245,000.00	144,762.50	389,762.50	245,000.00	144,762.50
2021	225,000.00	136,800.00	361,800.00	225,000.00	136,800.00
2022	305,000.00	127,800.00	432,800.00	305,000.00	127,800.00
2023	315,000.00	115,600.00	430,600.00	315,000.00	115,600.00
2024	330,000.00	103,000.00	433,000.00	330,000.00	103,000.00
2025	340,000.00	89,800.00	429,800.00	340,000.00	89,800.00
2026	355,000.00	76,200.00	431,200.00	355,000.00	76,200.00
2027	365,000.00	62,000.00	427,000.00	365,000.00	62,000.00
2028	380,000.00	47,400.00	427,400.00	380,000.00	47,400.00
2029	395,000.00	32,200.00	427,200.00	395,000.00	32,200.00
2030	410,000.00	16,400.00	426,400.00	410,000.00	16,400.00
	4,520,000.00	1,595,212.50	6,115,212.50	4,520,000.00	1,595,212.50
LESS CURRENT PORTION	220,000.00	170,412.50	390,412.50	220,000.00	170,412.50
	<u>4,300,000.00</u>	<u>1,424,800.00</u>	<u>5,724,800.00</u>	<u>4,300,000.00</u>	<u>1,424,800.00</u>

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/16

Tax and Revenue Certificates of Obligation, Series 2013

YEAR	TOTAL		GLTDAG 40.00%		Water and Sewer ENTERPRISE FUND 60.00%	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2016	190,000.00	185,468.76	76,000.00	74,187.50	114,000.00	111,281.26
2017	200,000.00	177,868.76	80,000.00	71,147.50	120,000.00	106,721.26
2018	210,000.00	169,868.76	84,000.00	67,947.50	126,000.00	101,921.26
2019	215,000.00	161,468.76	86,000.00	64,587.50	129,000.00	96,881.26
2020	225,000.00	153,943.76	90,000.00	61,577.50	135,000.00	92,366.26
2021	230,000.00	147,193.76	92,000.00	58,877.50	138,000.00	88,316.26
2022	240,000.00	140,293.76	96,000.00	56,117.50	144,000.00	84,176.26
2023	245,000.00	133,093.76	98,000.00	53,237.50	147,000.00	79,856.26
2024	255,000.00	123,293.76	102,000.00	49,317.50	153,000.00	73,976.26
2025	265,000.00	113,093.76	106,000.00	45,237.50	159,000.00	67,856.26
2026	275,000.00	102,493.76	110,000.00	40,997.50	165,000.00	61,496.26
2027	285,000.00	91,493.76	114,000.00	36,597.50	171,000.00	54,896.26
2028	300,000.00	80,093.76	120,000.00	32,037.50	180,000.00	48,056.26
2029	310,000.00	68,093.76	124,000.00	27,237.50	186,000.00	40,856.26
2030	320,000.00	55,693.76	128,000.00	22,277.50	192,000.00	33,416.26
2031	335,000.00	42,893.76	134,000.00	17,157.50	201,000.00	25,736.26
2032	350,000.00	29,493.76	140,000.00	11,797.50	210,000.00	17,696.26
2033	365,000.00	15,056.26	146,000.00	6,022.50	219,000.00	9,033.76
	4,815,000.00	1,990,900.18	1,926,000.00	796,360.07	2,889,000.00	1,194,540.11
LESS CURRENT PORTION	<u>190,000.00</u>	<u>185,468.76</u>	<u>76,000.00</u>	<u>74,187.50</u>	<u>114,000.00</u>	<u>111,281.26</u>
	<u>4,625,000.00</u>	<u>1,805,431.42</u>	<u>1,850,000.00</u>	<u>722,172.57</u>	<u>2,775,000.00</u>	<u>1,083,258.85</u>

65

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/16.

Tax and Revenue Certificates of Obligation, Series 2015

YEAR	TOTAL		GLTDAG 27.08%		Water and Sewer ENTERPRISE FUND 58.00%		Airport ENTERPRISE FUND 14.92%	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2016	-	55,638.65	-	15,066.95	-	32,270.42	-	8,301.29
2017	120,000.00	86,287.50	32,496.00	23,366.66	69,600.00	50,046.75	17,904.00	12,874.10
2018	125,000.00	82,306.25	33,850.00	22,288.53	72,500.00	47,737.63	18,650.00	12,280.09
2019	130,000.00	78,162.50	35,204.00	21,166.41	75,400.00	45,334.25	19,396.00	11,661.85
2020	135,000.00	73,856.25	36,558.00	20,000.27	78,300.00	42,836.63	20,142.00	11,019.35
2021	140,000.00	69,387.50	37,912.00	18,790.14	81,200.00	40,244.75	20,888.00	10,352.62
2022	145,000.00	64,756.25	39,266.00	17,535.99	84,100.00	37,558.63	21,634.00	9,661.63
2023	150,000.00	59,962.50	40,620.00	16,237.85	87,000.00	34,778.25	22,380.00	8,946.41
2024	150,000.00	55,087.50	40,620.00	14,917.70	87,000.00	31,950.75	22,380.00	8,219.06
2025	155,000.00	50,131.25	41,974.00	13,575.54	89,900.00	29,076.13	23,126.00	7,479.58
2026	160,000.00	45,012.50	43,328.00	12,189.39	92,800.00	26,107.25	23,872.00	6,715.87
2027	170,000.00	39,650.00	46,036.00	10,737.22	98,600.00	22,997.00	25,364.00	5,915.78
2028	175,000.00	34,043.75	47,390.00	9,219.05	101,500.00	19,745.38	26,110.00	5,079.33
2029	180,000.00	28,275.00	48,744.00	7,656.87	104,400.00	16,399.50	26,856.00	4,218.63
2030	185,000.00	22,343.75	50,098.00	6,050.69	107,300.00	12,959.38	27,602.00	3,333.69
2031	190,000.00	16,250.00	51,452.00	4,400.50	110,200.00	9,425.00	28,348.00	2,424.50
2032	200,000.00	9,912.50	54,160.00	2,684.31	116,000.00	5,749.25	29,840.00	1,478.95
2033	205,000.00	3,331.25	55,514.00	902.10	118,900.00	1,932.13	30,586.00	497.02
	2,715,000.00	874,394.90	735,222.00	236,786.14	1,574,700.00	507,149.04	405,078.00	130,459.72
LESS CURRENT PORTION	-	55,638.65	-	15,066.95	-	32,270.42	-	8,301.29
	<u>2,715,000.00</u>	<u>818,756.25</u>	<u>735,222.00</u>	<u>221,719.19</u>	<u>1,574,700.00</u>	<u>474,878.63</u>	<u>405,078.00</u>	<u>122,158.43</u>

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/16

Total General Obligation Bonds

YEAR	TOTAL		GLTDAG		Water and Sewer ENTERPRISE FUND		Civic Center ENTERPRISE FUND		Airport Enterprise Fund	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2016	505,000.00	147,200.00	293,150.00	88,173.85	179,450.00	50,228.74	22,500.00	5,768.92	9,900.00	3,028.50
2017	525,000.00	131,900.00	301,200.00	79,228.28	190,100.00	44,857.52	23,500.00	5,087.20	10,200.00	2,727.00
2018	540,000.00	114,225.00	304,600.00	69,940.03	201,050.00	37,719.02	24,000.00	4,147.20	10,350.00	2,418.75
2019	570,000.00	95,850.00	318,050.00	60,432.78	215,650.00	30,128.52	25,500.00	3,187.20	10,800.00	2,101.50
2020	590,000.00	76,425.00	330,250.00	50,512.03	222,000.00	21,975.02	26,500.00	2,167.20	11,250.00	1,770.75
2021	615,000.00	56,275.00	346,882.00	40,165.53	228,588.00	13,578.02	27,680.00	1,107.20	11,850.00	1,424.25
2022	170,000.00	39,000.00	141,100.00	32,370.00	23,800.00	5,460.00			5,100.00	1,170.00
2023	180,000.00	33,750.00	149,400.00	28,012.50	25,200.00	4,725.00			5,400.00	1,012.50
2024	190,000.00	27,725.00	157,700.00	23,011.75	26,600.00	3,881.50			5,700.00	831.75
2025	195,000.00	20,500.00	161,850.00	17,015.00	27,300.00	2,870.00			5,850.00	615.00
2026	205,000.00	12,500.00	170,150.00	10,375.00	28,700.00	1,750.00			6,150.00	375.00
2027	210,000.00	4,200.00	174,300.00	3,486.00	29,400.00	588.00			6,300.00	126.00
	4,495,000.00	759,550.00	2,848,632.00	502,722.75	1,397,838.00	217,761.34	149,680.00	21,464.92	98,850.00	17,601.00
LESS CURRENT PORTION	505,000.00	147,200.00	293,150.00	88,173.85	179,450.00	50,228.74	22,500.00	5,768.92	9,900.00	3,028.50
	<u>3,990,000.00</u>	<u>612,350.00</u>	<u>2,555,482.00</u>	<u>414,548.90</u>	<u>1,218,388.00</u>	<u>167,532.60</u>	<u>127,180.00</u>	<u>15,696.00</u>	<u>88,950.00</u>	<u>14,572.50</u>

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/16

General Obligation and Refunding Bonds Series 2010

YEAR	TOTAL		GLTDAG		Water and Sewer ENTERPRISE FUND		Civic Center ENTERPRISE FUND	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2016	175,000.00	46,250.00	19,250.00	4,385.35	133,250.00	36,095.74	22,500.00	5,768.92
2017	185,000.00	41,000.00	19,000.00	3,781.28	142,500.00	32,131.52	23,500.00	5,087.20
2018	195,000.00	33,600.00	18,250.00	3,021.28	152,750.00	26,431.52	24,000.00	4,147.20
2019	210,000.00	25,800.00	19,250.00	2,291.28	165,250.00	20,321.52	25,500.00	3,187.20
2020	215,000.00	17,400.00	19,000.00	1,521.28	169,500.00	13,711.52	26,500.00	2,167.20
2021	<u>220,000.00</u>	<u>8,800.00</u>	<u>19,032.00</u>	<u>761.28</u>	<u>173,288.00</u>	<u>6,931.52</u>	<u>27,680.00</u>	<u>1,107.20</u>
	1,200,000.00	172,850.00	113,782.00	15,761.75	936,538.00	135,623.34	149,680.00	21,464.92
LESS CURRENT PORTION	175,000.00	46,250.00	19,250.00	4,385.35	133,250.00	36,095.74	22,500.00	5,768.92
	<u>1,025,000.00</u>	<u>126,600.00</u>	<u>94,532.00</u>	<u>11,376.40</u>	<u>803,288.00</u>	<u>99,527.60</u>	<u>127,180.00</u>	<u>15,696.00</u>

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/16.

General Obligation Refunding Bonds 2013

YEAR:	TOTAL		GLTDAG 83.00%		Water and Sewer ENTERPRISE FUND 14.00%		Airport ENTERPRISE FUND 3.00%	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2016	330,000.00	100,950.00	273,900.00	83,788.50	46,200.00	14,133.00	9,900.00	3,028.50
2017	340,000.00	90,900.00	282,200.00	75,447.00	47,600.00	12,726.00	10,200.00	2,727.00
2018	345,000.00	80,625.00	286,350.00	66,918.75	48,300.00	11,287.50	10,350.00	2,418.75
2019	360,000.00	70,050.00	298,800.00	58,141.50	50,400.00	9,807.00	10,800.00	2,101.50
2020	375,000.00	59,025.00	311,250.00	48,990.75	52,500.00	8,263.50	11,250.00	1,770.75
2021	395,000.00	47,475.00	327,850.00	39,404.25	55,300.00	6,646.50	11,850.00	1,424.25
2022	170,000.00	39,000.00	141,100.00	32,370.00	23,800.00	5,460.00	5,100.00	1,170.00
2023	180,000.00	33,750.00	149,400.00	28,012.50	25,200.00	4,725.00	5,400.00	1,012.50
2024	190,000.00	27,725.00	157,700.00	23,011.75	26,600.00	3,881.50	5,700.00	831.75
2025	195,000.00	20,500.00	161,850.00	17,015.00	27,300.00	2,870.00	5,850.00	615.00
2026	205,000.00	12,500.00	170,150.00	10,375.00	28,700.00	1,750.00	6,150.00	375.00
2027	<u>210,000.00</u>	<u>4,200.00</u>	174,300.00	3,486.00	29,400.00	588.00	6,300.00	126.00
	3,295,000.00	586,700.00	2,734,850.00	486,961.00	461,300.00	82,138.00	98,850.00	17,601.00
LESS CURRENT PORTION	330,000.00	100,950.00	273,900.00	83,788.50	46,200.00	14,133.00	9,900.00	3,028.50
	<u>2,965,000.00</u>	<u>485,750.00</u>	<u>2,460,950.00</u>	<u>403,172.50</u>	<u>415,100.00</u>	<u>68,005.00</u>	<u>88,950.00</u>	<u>14,572.50</u>

2015 BOND FUND

The 2015 Bond Fund is used to account for bond proceeds and bond expenditures to be used for issuance costs, sidewalk project, drainage improvements, street equipment, street program, waterline improvements, wastewater collection improvements, wastewater improvements, airport improvements and long range sustainable water project.

CITY OF WHARTON

2015 BOND FUND

ANNUAL PROPOSED BUDGET 2015/2016

Department/Expense Classification	Actual 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016
2015 Bond Fund				
Revenues				
Bond Proceeds	0	0	0	2,714,560
Total Estimated Revenues	0	0	0	2,714,560
Appropriations				
Issuance Costs	0	0	0	0
Capital Outlay	0	0	0	2,714,560
Service Charges	0	0	0	
Transfer out - Escrow	0	0	0	
Total Appropriations	0	0	0	2,714,560
Excess (Deficit) Revenue over Expenditures	0	0	0	0
Est. Retained Earnings (Beginning)	0	0	0	0
Est. Retained Earnings (Ending)	0	0	0	0

CAPITAL IMPROVEMENT FUNDS

This fund is established to secure resources for street and drainage improvements within the City.
Resources are from the General Fund, Water/Sewer Fund, and Solid Waste Fund.

CITY OF WHARTON

CAPITAL IMPROVEMENT FUND

ANNUAL ADOPTED BUDGET 2015-2016

Department/Expense Classification	Actual 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016
Capital Improvement Fund				
Revenues				
Interest and Miscellaneous	52	0	0	0
Intergovernmental	41,497	0	0	0
Operating Transfers In	100,000	100,000	100,000	50,000
Total Estimated Revenues	141,549	100,000	100,000	50,000
Appropriations				
Capital Outlay	82,001	100,000	100,000	50,000
Total Appropriations	82,001	100,000	100,000	50,000
Excess (Deficit) Revenue over Expenditures	59,548	0	0	0
Est. Retained Earnings (Beginning)	7,723	67,271	67,271	67,271
Est. Retained Earnings (Ending)	67,271	67,271	67,271	67,271

30 -Capital Improvement Fund
 FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
REVENUE SUMMARY					
Interest and Miscellaneous	52	78	0	0	0
Intergovernmental	41,497	0	0	0	0
Transfers In	100,000	25,000	100,000	50,000	50,000
** TOTAL REVENUE **	141,549	25,078	100,000	50,000	50,000
EXPENDITURE SUMMARY					
Capital Outlay	82,001	8,816	100,000	50,000	50,000
** TOTAL EXPENDITURES **	82,001	8,816	100,000	50,000	50,000
REVENUES OVER/(UNDER) EXPENDITURES	59,548	16,262	0	0	0

30 -Capital Improvement Fund
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Interest and Miscellaneous						
3773	Interest Income	52	78	0	0	0
TOTAL Interest and Miscellaneous		52	78	0	0	0
Intergovernmental						
3830	Contributions	41,497	0	0	0	0
TOTAL Intergovernmental		41,497	0	0	0	0
Transfers In						
3940	Transfer In- General Fund	50,000	0	50,000	0	0
3941	Transfer In - Water/Sewer Fu	25,000	25,000	25,000	25,000	25,000
3942	Transfer In - Solid Waste	25,000	0	25,000	25,000	25,000
TOTAL Transfers In		100,000	25,000	100,000	50,000	50,000
** TOTAL REVENUES **		141,549	25,078	100,000	50,000	50,000

30 -Capital Improvement Fund
DEPARTMENT - Capital Outlay
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Personnel and Benefits						
580-00-110	Salaries & Wages	0	0	0	0	0
580-00-115	Part-time Wages	0	0	0	0	0
580-00-121	Longevity	0	0	0	0	0
580-00-125	Proficiency Pay	0	0	0	0	0
580-00-130	Overtime	0	0	0	0	0
580-00-161	Social Security	0	0	0	0	0
580-00-163	Retirement Expense	0	0	0	0	0
580-00-165	Health Insurance	0	0	0	0	0
580-00-166	Long Term Disability Ins	0	0	0	0	0
580-00-167	Flex Medical	0	0	0	0	0
TOTAL						
Personnel and Benefits		0	0	0	0	0
Capital Outlay						
580-00-856	Street Improvments	67,820	6,104	100,000	50,000	50,000
580-00-862	Sante Fe Outfall Ditch	701	0	0	0	0
580-00-863	Overpass Grant Application	0	0	0	0	0
580-00-864	FM 1301 Extension	0	0	0	0	0
580-00-865	Water System Improvements	5,000	0	0	0	0
580-00-866	Quiet Zone	8,480	2,711	0	0	0
TOTAL						
Capital Outlay		82,001	8,816	100,000	50,000	50,000
TOTAL						
Capital Outlay		82,001	8,816	100,000	50,000	50,000
** TOTAL EXPENDITURES **		82,001	8,816	100,000	50,000	50,000

ENTERPRISE FUNDS

WATER & SEWER FUND #41

The Water and Sewer Fund is used to account for the resources and uses associated with the delivery of utility services to citizens of Wharton. This fund operates as a user fee basis from users of the system.

SOLID WASTE FUND #42

The Solid Waste Fund is used to account for the activities of the city's solid waste collection contract in delivery of services to citizens of Wharton. This fund operates as a user fee basis from users of the system.

EMERGENCY MEDICAL SERVICES FUND #43

The EMS Fund accounts for the delivery of emergency medical services to the city and surrounding area. This fund operates as a user fee basis from users of the system.

CIVIC CENTER FUND #44

The Civic Center Fund accounts for the resources and uses of the Wharton Civic Center. This fund operates as a user fee basis from users of the system and Hotel Motel tax revenues.

AIRPORT FUND #45

The Airport Fund is used to account for the resources and uses of the Wharton Airport directed by the Airport Board and the City Council. The activities are user fee based.

SUMMARY OF ENTERPRISE FUNDS

Acct	Account Description	W&S Fund #41	Solid Waste Fund #42	EMS Fund #43	Civic Ctr Fund #44	Airport Fund #45	Total
Estimated Revenues:							
3600	Charges for Service	3,490,893	1,382,000	929,272	69,851	231,134	6,103,150
3700	Miscellaneous	10,088	600	300	575	650	12,213
3800	Intergovernmental	0	0	955,281	0	50,000	1,005,281
3900	Operating Transfer-in	0	0	0	148,724	0	148,724
3900	Funds From Fund Balance	0	0	0	14,027	0	14,027
	Total Estimated Revenues	3,500,981	1,382,600	1,884,853	233,177	281,784	7,283,395
Appropriations:							
100	Personnel & Benefits	891,286	43,971	1,367,639	112,097	78,178	2,493,171
200	Supplies & Materials	105,900	100	110,000	4,581	5,600	226,181
300	Infrastructure Maintenance	106,500	0	7,000	16,000	10,000	139,500
400	Equipment Maintenance	108,200	0	53,300	5,700	12,500	179,700
500	Operational Expenses	306,000	1,232,193	149,102	38,715	48,150	1,774,160
600	Other Operational Expenses	396,171	79,000	1,250	0	0	476,421
700	Lease/Debt Payments	299,795	0	0	8,084	19,408	327,287
800	Capital Outlay	0	0	0	0	0	0
900	Transfer-out	746,204	25,000	98,412	0	0	869,616
000	Depreciation & Bad Debt	540,925	2,336	98,150	48,000	107,948	797,359
	Total Appropriations	3,500,981	1,382,600	1,884,853	233,177	281,784	7,283,395
	Excess (Deficit) Revenues over Expenditures	0	0	0	0	0	0
					(Note A)		

Note A: Civic center will utilize fund balance to balance budget.

41 -Water & Sewer Fund
FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
REVENUE SUMMARY					
Charges for Services	3,146,227	2,340,640	3,240,849	3,490,893	3,490,893
Interest and Miscellaneous	6,660	12,842	10,088	10,088	10,088
Intergovernmental	281,089	50,820	0	0	0
** TOTAL REVENUE **	3,433,976	2,404,301	3,250,937	3,500,981	3,500,981
EXPENDITURE SUMMARY					
Planning and Comm Develop	41,827	56,777	83,078	84,954	84,954
Water/Sewer Admin.	121,207	92,640	116,499	122,184	122,184
Water Operations	998,735	1,024,439	912,711	1,006,708	1,006,708
Sewer Operations	667,501	519,089	673,657	704,211	704,211
Lease Payments	352,610	246,029	281,777	299,795	299,795
Capital Outlay	486,123	0	470,000	536,925	536,925
Transfers-Out	708,197	303,000	713,215	746,204	746,204
** TOTAL EXPENDITURES **	3,376,200	2,241,973	3,250,937	3,500,981	3,500,981
REVENUES OVER/(UNDER) EXPENDITURES	57,776	162,328	0	0	0

41 -Water & Sewer Fund
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Charges for Services						
3661	Water Sales	1,554,600	1,133,616	1,595,459	1,718,318	1,718,318
3662	Sewer Charges	1,493,191	1,142,684	1,536,962	1,678,992	1,678,992
3663	Water Connections	44,666	29,922	59,845	45,000	45,000
3664	Sewer Connections	7,665	2,021	3,071	3,071	3,071
3666	Bulk Water Sales	1,140	718	1,328	1,328	1,328
3669	Penalties	44,964	31,679	44,184	44,184	44,184
TOTAL						
Charges for Services		3,146,227	2,340,640	3,240,849	3,490,893	3,490,893
Interest and Miscellaneou						
3773	Interest Income	776	332	419	419	419
3775	Miscellaneous Income	6,079	12,623	9,669	9,669	9,669
3776	Aid-in-Construction Revenues	0	0	0	0	0
3781	Cash Over (Short)	-194	-113	0	0	0
3791	Rental Properties	0	0	0	0	0
TOTAL						
Interest and Miscellaneou		6,660	12,842	10,088	10,088	10,088
Intergovernmental						
3830	Capital Contribution - CIP	281,089	0	0	0	0
3833	Capital Contribution - Indus	0	0	0	0	0
3834	Contributed Capital - Ahldag	0	0	0	0	0
3840	Contributed Capital - 2004 B	0	0	0	0	0
3841	Grant Funds	0	0	0	0	0
3851	Capital Contribution - WEDC	0	0	0	0	0
3881	WEDC Contribution	0	50,820	0	0	0
TOTAL						
Intergovernmental		281,089	50,820	0	0	0
** TOTAL REVENUES **		3,433,976	2,404,301	3,250,937	3,500,981	3,500,981

41 -Water & Sewer Fund
DEPARTMENT - Planning and Comm Develop
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Requested FY 2016 DH	Adopted FY 2016
Personnel and Benefits						
516-00-110	Salaries and Wages	20,636	35,012	41,824	41,824	43,071
516-00-111	Compensated Absences Expense	418	0	0	0	0
516-00-121	Longevity	3	47	60	60	60
516-00-122	Allowances	983	2,257	3,240	3,240	3,240
516-00-125	Proficiency Pay	0	0	0	0	0
516-00-130	Overtime	0	0	1,165	1,165	1,165
516-00-161	Social Security	1,532	2,883	3,430	3,430	3,430
516-00-163	Retirement Expense	1,645	2,623	3,139	2,945	2,945
516-00-164	Workers Comp	0	1,053	119	119	119
516-00-165	Health Insurance	3,680	7,849	9,339	10,162	10,162
516-00-166	Long Term Disability	85	185	212	212	212
516-00-167	Flex Medical	333	405	750	750	750
516-00-197	Salary Increase	0	0	0	1,247	0
TOTAL Personnel and Benefits		29,314	52,315	63,278	65,154	65,154
Supplies and Materials						
516-00-210	Office Supplies	609	602	200	200	200
516-00-215	Printing and Reproduction	0	6	300	300	300
516-00-220	Postage and Freight	0	0	100	100	100
516-00-240	Small Tools and Equipment	0	0	100	100	100
516-00-245	Computer Software and Suppli	119	0	1,500	1,500	1,500
TOTAL Supplies and Materials		728	608	2,200	2,200	2,200
Equipment Maintenance						
516-00-421	Computer Maintenance	0	947	200	200	200
516-00-422	Software Maintenance	0	0	1,000	1,000	1,000
TOTAL Equipment Maintenance		0	947	1,200	1,200	1,200
Operational Expenses						
516-00-524	Telephone - Long Distance	0	9	100	100	100
516-00-525	Telephone - Cell Phone	0	0	250	250	250
516-00-530	Insurance	0	157	250	250	250
516-00-550	Continuing Education	177	1,941	400	400	400
516-00-551	Dues and Subscriptions	71	0	400	400	400
516-00-560	Professional Services	11,537	800	15,000	15,000	15,000
TOTAL Operational Expenses		11,785	2,907	16,400	16,400	16,400
TOTAL Planning and Comm Develop		41,827	56,777	83,078	84,954	84,954

41 -Water & Sewer Fund
DEPARTMENT - Water/Sewer Admin.
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Personnel and Benefits						
544-00-110	Salaries and Wages	43,526	33,374	45,194	45,194	46,893
544-00-111	Comp Absences Expense	-781	0	0	0	0
544-00-115	Part-Time Wages	17,263	12,354	11,783	11,783	11,783
544-00-121	Longevity	352	333	438	438	438
544-00-130	Overtime	188	192	860	860	860
544-00-161	Social Security	4,500	3,466	4,331	4,331	4,331
544-00-163	Retirement Expense	3,389	2,761	3,138	3,715	3,715
544-00-164	Workers Comp	153	96	128	128	128
544-00-165	Health Insurance	13,156	10,717	14,009	15,243	15,243
544-00-166	Long Term Disability Insuran	260	204	293	293	293
544-00-167	Flex Medical	1,697	912	1,125	1,500	1,500
544-00-197	Salary Increase	0	0	0	1,699	0
TOTAL Personnel and Benefits		83,702	64,408	81,299	85,184	85,184
Supplies and Materials						
544-00-210	Office Supplies	2,359	3,169	2,500	3,000	3,000
544-00-220	Postage and Freight	13,282	10,673	13,000	13,500	13,500
544-00-245	Computers, Software & Suppli	3,833	696	1,000	1,000	1,000
TOTAL Supplies and Materials		19,474	14,539	16,500	17,500	17,500
Equipment Maintenance						
544-00-420	Equipment Maintenance	1,345	0	1,500	1,500	1,500
544-00-421	Computer Maintenance	474	0	1,000	1,000	1,000
544-00-422	Computer Software Maintenanc	7,715	6,501	10,000	10,000	10,000
544-00-425	Copy Machine Maintenance	2,523	2,245	1,500	1,500	1,500
TOTAL Equipment Maintenance		12,056	8,746	14,000	14,000	14,000
Operational Expenses						
544-00-523	Utility - Telephone	1,197	1,610	500	1,800	1,800
544-00-524	Telephone - Long Distance	5	2	200	100	100
544-00-525	Telephone - Cellular	377	348	600	400	400
544-00-530	Insurance	485	374	800	500	500
544-00-550	Continuing Education	584	828	500	600	600
544-00-551	Dues and Subscriptions	440	445	400	400	400
544-00-560	Professional Services	50	0	200	200	200
544-00-561	Credit Card Fee	2,838	1,341	1,500	1,500	1,500
TOTAL Operational Expenses		5,976	4,947	4,700	5,500	5,500
TOTAL Water/Sewer Admin.		121,207	92,640	116,499	122,184	122,184

41 -Water & Sewer Fund
DEPARTMENT - Water Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Personnel and Benefits						
545-00-110	Salaries and Wages	307,614	263,842	327,285	327,285	337,935
545-00-111	Comp Absences Expense	9,615	0	0	0	0
545-00-115	Part-Time Wages	27,887	0	10,774	10,774	10,774
545-00-121	Longevity	5,552	4,602	5,965	5,965	5,965
545-00-122	Allowances	2,577	1,183	960	960	960
545-00-125	Proficiency Pay	4,190	2,821	4,800	4,800	4,800
545-00-130	Overtime	41,235	36,305	18,665	40,000	40,000
545-00-161	Social Security	29,091	23,964	26,543	26,543	26,543
545-00-163	Retirement Expense	27,765	21,534	24,288	24,696	24,696
545-00-164	Workers Comp	6,683	8,327	11,103	11,103	11,103
545-00-165	Health Insurance	81,119	69,301	84,051	101,619	101,619
545-00-166	Long Term Disability Insuran	1,709	1,442	1,781	1,781	1,781
545-00-167	Flex Medical	7,366	5,535	6,375	7,500	7,500
545-00-170	Unemployment Benefits	0	0	0	0	0
545-00-197	Salary Increase	0	0	0	10,650	0
545-00-198	Longevity Increase	0	0	0	0	0
TOTAL						
Personnel and Benefits		552,403	438,857	522,590	573,676	573,676
Supplies and Materials						
545-00-210	Office Supplies	63	239	300	300	300
545-00-220	Postage and Freight	756	544	1,750	1,800	1,800
545-00-230	Janitorial & Cleaning Suppli	46	0	750	800	800
545-00-240	Small Tools and Equipment	3,099	7,361	3,500	3,500	3,500
545-00-242	Uniforms and Clothing	1,578	1,013	1,275	1,300	1,300
545-00-250	Fuel, Oil and Lubricants	27,440	15,706	30,000	30,000	30,000
545-00-260	Medical and Chemical	6,314	5,412	9,800	9,800	9,800
545-00-271	Safety Supplies	929	821	1,000	1,000	1,000
545-00-290	Other Supplies	574	373	500	500	500
TOTAL						
Supplies and Materials		40,799	31,469	48,875	49,000	49,000
Infrastructure Maintenan						
545-00-320	Building Maintenance	1,436	596	3,000	3,000	3,000
545-00-321	Storage Tank Maintenance	686	8,000	3,500	3,500	3,500
545-00-350	Main Line Maintenance	475	200,200	5,000	5,000	5,000
545-00-351	Service Line Maintenance	47,429	27,433	25,000	40,000	40,000
545-00-390	Well Maintenance	4,604	4,446	7,500	7,500	7,500
545-00-391	Vahalla Water Well Maintenanc	352	275	0	0	0
TOTAL						
Infrastructure Maintenan		54,983	240,950	44,000	59,000	59,000

41 -Water & Sewer Fund
DEPARTMENT - Water Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Equipment Maintenance						
545-00-420	Equipment Maintenance	30,565	7,444	8,000	10,000	10,000
545-00-422	Software Maintenance	0	0	0	0	0
545-00-430	Vehicle Maintenance	14,935	12,446	7,500	10,000	10,000
545-00-450	Pump and Motor Maintenance	9,875	14,551	8,000	15,000	15,000
TOTAL						
Equipment Maintenance		55,375	34,441	23,500	35,000	35,000
Operational Expenses						
545-00-521	Utility - Electric	60,132	36,721	58,000	50,000	50,000
545-00-523	Utility - Telephone	10,997	10,649	8,000	8,000	8,000
545-00-524	Telephone-Long Distance	21	21	200	200	200
545-00-525	Telephone - Cellular	1,428	951	1,500	1,500	1,500
545-00-526	Utility - Gas	401	272	800	800	800
545-00-530	Insurance	17,097	12,924	11,000	18,000	18,000
545-00-540	Advertising	1,418	397	300	300	300
545-00-550	Continuing Education	2,001	2,070	3,500	3,500	3,500
545-00-551	Dues and Subscriptions	1,111	0	400	400	400
545-00-560	Professional Services	53,417	106,671	15,000	20,000	20,000
545-00-576	Hazard Mitigation Grant Ap	0	0	0	0	0
TOTAL						
Operational Expenses		148,024	170,677	98,700	102,700	102,700
Other Operational Expense						
545-00-621	Laboratory/Permits Fess	7,963	9,500	5,000	5,000	5,000
545-00-625	Governmental Fees	9,583	8,043	8,500	8,500	8,500
545-00-671	Franchise Taxes	124,532	90,977	159,546	171,832	171,832
545-00-672	Waste Disposal Fees	0	0	0	0	0
TOTAL						
Other Operational Expense		142,078	108,520	173,046	185,332	185,332
Deprecitation and Bad Deb						
545-00-070	Bad Debt Expense	5,075	-475	2,000	2,000	2,000
TOTAL						
Deprecitation and Bad Deb		5,075	-475	2,000	2,000	2,000
TOTAL						
Water Operations		998,735	1,024,439	912,711	1,006,708	1,006,708

41 -Water & Sewer Fund
DEPARTMENT - Sewer Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Personnel and Benefits						
546-00-110	Salaries and Wages	89,990	68,820	92,449	92,449	95,224
546-00-111	Comp Absences Expense	-6,017	0	0	0	0
546-00-121	Longevity	1,412	1,207	1,555	1,555	1,555
546-00-122	Allowances	3,655	2,059	2,640	2,640	2,640
546-00-125	Proficiency Pay	2,708	1,828	3,000	3,000	3,000
546-00-130	Overtime	16,451	14,501	17,000	17,000	17,000
546-00-161	Social Security	8,606	6,954	8,700	8,700	8,700
546-00-163	Retirement Expense	8,746	6,201	7,962	7,491	7,491
546-00-164	Workers Comp	3,608	1,928	3,856	3,856	3,856
546-00-165	Health Insurance	21,925	17,861	23,348	25,405	25,405
546-00-166	Long Term Disability Insuran	493	389	526	526	526
546-00-167	Flex Medical	1,542	769	1,875	1,875	1,875
546-00-197	Salary Increase	0	0	0	2,775	0
546-00-198	Merit Increase	0	0	0	0	0
TOTAL						
Personnel and Benefits		153,119	122,517	162,911	167,272	167,272
Supplies and Materials						
546-00-210	Office Supplies	121	214	200	200	200
546-00-220	Postage and Freight	0	7	100	100	100
546-00-230	Janitorial & Cleaning Suppli	35	337	1,200	1,200	1,200
546-00-240	Small Tools and Equipment	1,156	5,528	1,000	2,000	2,000
546-00-242	Uniforms and Clothing	465	288	1,200	1,200	1,200
546-00-250	Fuel, Oil and Lubricants	808	858	1,000	2,000	2,000
546-00-260	Medical and Chemical	35,100	36,644	23,000	30,000	30,000
546-00-271	Safety Supplies	746	765	500	500	500
546-00-296	Hurricane Supplies	0	0	0	0	0
TOTAL						
Supplies and Materials		38,430	44,639	28,200	37,200	37,200
Infrastructure Maintenan						
546-00-320	Building Maintenance	2,169	3,688	5,000	5,000	5,000
546-00-360	Main Line Maintenance	1,583	869	7,500	7,500	7,500
546-00-361	Service Line Maintenance	660	16,302	15,000	15,000	15,000
546-00-390	Plant Maintenance	36,196	35,303	20,000	20,000	20,000
TOTAL						
Infrastructure Maintenan		40,608	56,163	47,500	47,500	47,500
Equipment Maintenance						
546-00-420	Equipment Maintenance	11,578	2,964	10,000	10,000	10,000
546-00-430	Vehicle Maintenance	679	531	3,000	3,000	3,000
546-00-450	Pump and Motor Maintenance	26,723	10,870	25,000	25,000	25,000
546-00-455	City Sludge Expense	23,778	23,936	20,000	20,000	20,000
TOTAL						
Equipment Maintenance		62,758	38,300	58,000	58,000	58,000

41 -Water & Sewer Fund
DEPARTMENT - Sewer Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Operational Expenses						
546-00-521	Utility - Electric	158,059	105,777	155,000	155,000	155,000
546-00-523	Utility - Telephone	3,482	3,513	3,000	3,000	3,000
546-00-524	Telephone - Long Distance	324	105	50	100	100
546-00-525	Telephone - Cellular	695	453	800	800	800
546-00-526	Utility - Gas	0	186	0	0	0
546-00-530	Insurance	8,662	6,810	9,500	9,500	9,500
546-00-550	Continuing Education	578	1,922	3,500	3,500	3,500
546-00-551	Dues and Subscriptions	0	272	1,500	1,500	1,500
546-00-559	Mileage Reimbursements	0	0	0	0	0
546-00-560	Professional Services	27,882	9,950	8,000	8,000	8,000
546-00-561	Lightening Damage Expenses	0	0	0	0	0
546-00-576	Hazard Mitigation Grant Ap.	0	0	0	0	0
TOTAL						
Operational Expenses		199,682	128,988	181,350	181,400	181,400
Other Operational Expense						
546-00-621	Laboratory/Permit Fees	31,662	22,354	25,000	25,000	25,000
546-00-625	Governmental Fees	15,330	15,330	15,000	15,000	15,000
546-00-671	Franchise Taxes	119,554	91,352	153,696	170,839	170,839
TOTAL						
Other Operational Expense		166,546	129,036	193,696	210,839	210,839
Deprecitation and Bad Deb						
546-00-070	Bad Debt Expense	6,358	-554	2,000	2,000	2,000
TOTAL						
Deprecitation and Bad Deb		6,358	-554	2,000	2,000	2,000
TOTAL						
Sewer Operations		667,501	519,089	673,657	704,211	704,211

41 -Water & Sewer Fund
 DEPARTMENT - Lease Payments
 DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Lease Payments					
570-00-750 Bond Issuance-Amortization E	124,940	0	0	0	0
570-00-751 Principal Payment	0	0	9,916	11,250	11,250
570-00-752 Interest Expense	227,669	246,029	246,861	263,545	263,545
570-00-755 Payable to General Fund	0	0	25,000	25,000	25,000
TOTAL Lease Payments	352,610	246,029	281,777	299,795	299,795
TOTAL Lease Payments	352,610	246,029	281,777	299,795	299,795

41 -Water & Sewer Fund
DEPARTMENT - Capital Outlay
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Deprecitation and Bad Deb						
580-00-080	Depreciation Expense	486,123	0	470,000	536,925	536,925
580-00-090	Gain/Loss on sale of asset	0	0	0	0	0
TOTAL						
Deprecitation and Bad Deb		486,123	0	470,000	536,925	536,925
TOTAL						
Capital Outlay		486,123	0	470,000	536,925	536,925

41 -Water & Sewer Fund
DEPARTMENT - Transfers-Out
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Transfers Out					
590-00-905 Transfer Out- CIP	25,000	25,000	25,000	25,000	25,000
590-00-910 Transfer Out - General Admin	683,197	278,000	688,215	721,204	721,204
590-00-925 Transfer Out- Bond 25	0	0	0	0	0
590-00-930 Transfer Out - Street Improv	0	0	0	0	0
TOTAL Transfers Out	708,197	303,000	713,215	746,204	746,204
TOTAL Transfers-Out	708,197	303,000	713,215	746,204	746,204
** TOTAL EXPENDITURES **	3,376,200	2,241,973	3,250,937	3,500,981	3,500,981

42 -Solid Waste Fund
FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
REVENUE SUMMARY					
Charges for Services	1,348,987	1,029,255	1,330,597	1,382,000	1,382,000
Interest and Miscellaneou	2,455	1,347	600	600	600
** TOTAL REVENUE **	1,351,442	1,030,602	1,331,197	1,382,600	1,382,600
EXPENDITURE SUMMARY					
Solid Waste Operations	1,295,101	991,643	1,306,197	1,357,600	1,357,600
Lease Payments	0	0	0	0	0
Transfers-Out	25,000	0	25,000	25,000	25,000
** TOTAL EXPENDITURES **	1,320,101	991,643	1,331,197	1,382,600	1,382,600
REVENUES OVER/(UNDER) EXPENDITURES	31,341	38,959	0	0	0

42 -Solid Waste Fund
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Charges for Services						
3666	Solid Waste Revenues	1,242,694	956,596	1,236,097	1,274,000	1,274,000
3670	Collection Fees	106,293	72,659	94,500	108,000	108,000
TOTAL						
Charges for Services		1,348,987	1,029,255	1,330,597	1,382,000	1,382,000
Interest and Miscellaneous						
3773	Interst Income	84	82	100	100	100
3775	Miscellaneous Revenue	2,472	1,265	500	500	500
3781	Cash Over/Short	-100	0	0	0	0
TOTAL						
Interest and Miscellaneous		2,455	1,347	600	600	600
** TOTAL REVENUES **		1,351,442	1,030,602	1,331,197	1,382,600	1,382,600

42 -Solid Waste Fund
DEPARTMENT - Solid Waste Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Personnel and Benefits						
541-00-110	Salaries and Wages	24,782	18,993	25,517	25,522	26,288
541-00-111	Comp Absences Expense	0	0	0	0	0
541-00-121	Longevity	541	466	600	660	660
541-00-122	Allowance	241	187	0	0	0
541-00-130	Overtime	783	939	268	268	268
541-00-161	Social Security	1,980	1,604	1,980	1,980	1,980
541-00-163	Retirement Expense	2,037	1,446	1,812	1,709	1,709
541-00-164	Workers Comp	0	0	1,984	1,984	1,984
541-00-165	Health Insurance	8,739	7,144	9,339	10,162	10,162
541-00-166	Long Term Disability	158	124	170	170	170
541-00-167	Flex Medical	799	608	750	750	750
541-00-197	Salary Increase	0	0	0	766	0
TOTAL						
Personnel and Benefits		40,061	31,512	42,420	43,971	43,971
Supplies and Materials						
541-00-210	Office Supplies	65	52	100	100	100
541-00-240	Small Tools and Equipment	0	1,399	0	0	0
TOTAL						
Supplies and Materials		65	1,451	100	100	100
Operational Expenses						
541-00-560	Professional Services	275	50	500	500	500
541-00-561	Transfer Station Expense	175	684	0	0	0
541-00-565	Solid Waste Services	1,163,852	901,006	1,176,841	1,226,693	1,226,693
541-00-566	Recycling	7,082	1,441	5,000	5,000	5,000
TOTAL						
Operational Expenses		1,171,384	903,181	1,182,341	1,232,193	1,232,193
Other Operational Expense						
541-00-671	Franchise Taxes	75,350	53,811	74,000	74,000	74,000
541-00-692	Beautification Program	2,792	2,095	5,000	5,000	5,000
TOTAL						
Other Operational Expense		78,142	55,906	79,000	79,000	79,000
Deprecitation and Bad Deb						
541-00-070	Bad Debt Expense	5,449	-408	2,336	2,336	2,336
TOTAL						
Deprecitation and Bad Deb		5,449	-408	2,336	2,336	2,336
TOTAL						
Solid Waste Operations		1,295,101	991,643	1,306,197	1,357,600	1,357,600

42 -Solid Waste Fund
 DEPARTMENT - Lease Payments
 DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Lease Payments					
570-00-755 Payable to General Fund	0	0	0	0	0
TOTAL Lease Payments	0	0	0	0	0
TOTAL Lease Payments	0	0	0	0	0

42 -Solid Waste Fund
DEPARTMENT - Transfers-Out
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 _____DH_____	Adopted FY 2016
Transfers Out						
590-00-905	Transfer Out- CIP	25,000	0	25,000	25,000	25,000
590-00-910	Transfer Out - GF Admin.	0	0	0	0	0
590-00-930	Transfer Out - Street Imp	0	0	0	0	0
TOTAL						
Transfers Out		25,000	0	25,000	25,000	25,000
TOTAL						
Transfers-Out		25,000	0	25,000	25,000	25,000
** TOTAL EXPENDITURES **						
		1,320,101	991,643	1,331,197	1,382,600	1,382,600

43 -EMS Fund
FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
REVENUE SUMMARY					
Charges for Services	1,410,399	690,768	924,476	929,272	929,272
Interest and Miscellaneou	1,290	1,013	1,000	300	300
Intergovernmental	852,510	953,245	802,510	955,281	955,281
Transfers In	0	0	0	0	0
** TOTAL REVENUE **	2,264,200	1,645,026	1,727,986	1,884,853	1,884,853
EXPENDITURE SUMMARY					
EMS Operations	2,246,005	1,223,436	1,629,574	1,786,441	1,786,441
Lease Payments	-12	0	0	0	0
Transfers-Out	49,206	98,412	98,412	98,412	98,412
** TOTAL EXPENDITURES **	2,295,199	1,321,848	1,727,986	1,884,853	1,884,853
REVENUES OVER/(UNDER) EXPENDITURES	-30,999	323,178	0	0	0

43 -EMS Fund
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Charges for Services						
3665	Medical Records	700	350	1,000	1,000	1,000
3668	Emergency Medical Services	1,409,699	690,418	923,476	928,272	928,272
TOTAL						
Charges for Services		1,410,399	690,768	924,476	929,272	929,272
Interest and Miscellaneou						
3773	Interest Income	1,290	991	1,000	300	300
3775	Miscellaneous Revenue	0	22	0	0	0
3781	Cash Over/Short	0	0	0	0	0
3785	Sale of Equipment	0	0	0	0	0
TOTAL						
Interest and Miscellaneou		1,290	1,013	1,000	300	300
Intergovernmental						
3841	Grant Funds	50,000	150,735	0	0	0
3845	Capital Contribution	0	0	0	0	0
3896	Wharton County Interlocal	0	0	0	0	0
3897	ESD #3- Interlocal	802,510	802,510	802,510	955,281	955,281
TOTAL						
Intergovernmental		852,510	953,245	802,510	955,281	955,281
Transfers In						
3999	Funds from Fund Balance	0	0	0	0	0
TOTAL						
Transfers In		0	0	0	0	0
** TOTAL REVENUES **		2,264,200	1,645,026	1,727,986	1,884,853	1,884,853

43 -EMS Fund
DEPARTMENT - EMS Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Personnel and Benefits						
547-00-110	Salaries and Wages	533,290	400,122	570,059	549,156	583,119
547-00-111	Comp Absences Expense	10,005	0	0	0	0
547-00-115	Part-Time Wages	74,463	80,302	27,000	35,065	36,818
547-00-121	Longevity	5,115	3,926	6,190	5,005	5,005
547-00-122	Allowances	3,018	2,340	3,000	3,000	3,000
547-00-130	Overtime	322,500	242,035	294,560	325,991	342,291
547-00-161	Social Security	70,508	56,996	66,985	74,419	74,419
547-00-163	Retirement Expense	66,368	44,672	60,554	67,467	67,467
547-00-164	Workers Comp	21,701	16,953	22,604	34,528	34,528
547-00-165	Health Insurance	161,241	125,714	177,441	203,238	203,238
547-00-166	Long Term Disability Insuran	4,350	3,319	3,243	3,504	3,504
547-00-167	Flex Medical	11,344	9,277	14,250	14,250	14,250
547-00-175	Additional positions	0	0	0	0	0
547-00-197	Salary Increase	0	0	0	52,016	0
547-00-198	Longevity Increae	0	0	0	0	0
TOTAL						
Personnel and Benefits		1,283,904	985,656	1,245,886	1,367,639	1,367,639
Supplies and Materials						
547-00-210	Office Supplies	773	624	2,000	2,000	2,000
547-00-215	Printing and Reproduction	144	120	250	250	250
547-00-220	Postage and Freight	40	89	250	250	250
547-00-230	Janitorial & Cleaning Suppli	1,190	1,153	2,000	2,000	2,000
547-00-240	Small Tools and Equipment	629	119	500	500	500
547-00-242	Uniforms and Clothing	1,738	2,650	7,000	7,000	7,000
547-00-245	Computer Software and Suppli	5,298	44	750	750	750
547-00-246	Medical Equipment	99	0	5,500	1,500	1,500
547-00-247	Special Equipment	0	0	0	0	0
547-00-250	Fuel, Oil and Lubricants	50,015	30,029	51,000	42,000	42,000
547-00-260	Medical and Chemical	46,744	50,520	46,200	52,000	52,000
547-00-290	Other Supplies	1,230	1,169	1,500	1,750	1,750
547-00-296	Hurricane Supplies	0	0	0	0	0
TOTAL						
Supplies and Materials		107,900	86,516	116,950	110,000	110,000
Infrastructure Maintenan						
547-00-320	Building Maintenance	4,577	9,324	7,000	7,000	7,000
TOTAL						
Infrastructure Maintenan		4,577	9,324	7,000	7,000	7,000

43 -EMS Fund
DEPARTMENT - EMS Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Equipment Maintenance						
547-00-420	Equipment Maintenance	12,534	15,846	11,500	21,000	21,000
547-00-421	Computer Maintenance	4,237	0	4,000	4,000	4,000
547-00-422	Computer Software Maintenance	0	220	4,000	7,500	7,500
547-00-425	Copy Machine Maintenance	2,096	1,543	2,300	2,300	2,300
547-00-430	Vehicle Maintenance	14,622	9,705	15,000	15,000	15,000
547-00-440	Radio Maintenance	2,321	3,041	3,000	3,000	3,000
547-00-490	Other Equipment Maintenance	0	0	500	500	500
TOTAL						
Equipment Maintenance		35,810	30,354	40,300	53,300	53,300
Operational Expenses						
547-00-515	Laundry	0	0	500	500	500
547-00-521	Utility - Electric	10,809	6,042	10,000	10,000	10,000
547-00-523	Utility - Telephone	4,652	4,071	4,800	4,800	4,800
547-00-524	Telephone - Long Distance	760	148	800	800	800
547-00-525	Utility - Cellular	5,342	3,454	5,000	5,000	5,000
547-00-526	Utility - Gas	1,075	434	1,200	1,200	1,200
547-00-530	Insurance	8,260	6,611	10,438	10,438	10,438
547-00-540	Advertising	187	94	500	500	500
547-00-550	Continuing Education	6,095	4,864	5,000	5,000	5,000
547-00-551	Dues and Subscriptions	725	973	750	1,000	1,000
547-00-560	Professional Services	6,097	1,184	3,000	3,000	3,000
547-00-561	Collection Service Fees	75,476	64,366	64,200	84,864	84,864
547-00-562	Medical Director Fees	21,263	18,117	22,000	22,000	22,000
TOTAL						
Operational Expenses		140,742	110,357	128,188	149,102	149,102
Other Operational Expense						
547-00-625	Permits and Fees	692	1,230	1,250	1,250	1,250
TOTAL						
Other Operational Expense		692	1,230	1,250	1,250	1,250
Capital Outlay						
547-00-830	C/O - Vehicles	0	0	0	0	0
547-00-840	C/O Machinery and Equipment	0	0	0	0	0
TOTAL						
Capital Outlay		0	0	0	0	0
Depreciation and Bad Deb						
547-00-070	Bad Debt Expense	576,537	0	0	0	0
547-00-080	Depreciation Expense	95,843	0	90,000	98,150	98,150
TOTAL						
Depreciation and Bad Deb		672,380	0	90,000	98,150	98,150
TOTAL						
EMS Operations		2,246,005	1,223,436	1,629,574	1,786,441	1,786,441

43 -EMS Fund
DEPARTMENT - Lease Payments
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Lease Payments					
570-00-751 Principle	0	0	0	0	0
570-00-752 Interest Expense	-12	0	0	0	0
TOTAL Lease Payments	-12	0	0	0	0
TOTAL Lease Payments	-12	0	0	0	0

43 -EMS Fund
DEPARTMENT - Transfers-Out
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Transfers Out -----					
590-00-910 Transfer Out-Dispatch Servic	49,206	98,412	98,412	98,412	98,412
TOTAL Transfers Out	49,206	98,412	98,412	98,412	98,412
TOTAL Transfers-Out	49,206	98,412	98,412	98,412	98,412
** TOTAL EXPENDITURES **	2,295,199	1,321,848	1,727,986	1,884,853	1,884,853

44 -Civic Center Fund
FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
REVENUE SUMMARY					
Charges for Services	68,825	52,847	60,179	69,851	69,851
Interest and Miscellaneou	13,486	16	575	575	575
Transfers In	107,000	106,000	177,932	162,751	162,751
** TOTAL REVENUE **	189,312	158,863	238,686	233,177	233,177
EXPENDITURE SUMMARY					
Facilities Maintenance	0	-1	0	0	0
Civic Center Operations	219,477	135,931	230,076	225,093	225,093
Lease Payments	6,376	6,393	8,610	8,084	8,084
** TOTAL EXPENDITURES **	225,854	142,323	238,686	233,177	233,177
REVENUES OVER/(UNDER) EXPENDITURES	-36,542	16,540	0	0	0

44 -Civic Center Fund
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Charges for Services						
3670	Civic Center Rental	53,974	45,921	45,328	55,000	55,000
3671	WEDCO Contract Revenue	14,851	6,926	14,851	14,851	14,851
TOTAL						
Charges for Services		68,825	52,847	60,179	69,851	69,851
Interest and Miscellaneou						
3773	Interest Income	43	16	75	75	75
3775	Miscellaneous Revenue	13,444	0	500	500	500
TOTAL						
Interest and Miscellaneou		13,486	16	575	575	575
Transfers In						
3912	Transfer In - Hotel Motel	107,000	106,000	156,724	148,724	148,724
3999	Funds from Fund Balance	0	0	21,208	14,027	14,027
TOTAL						
Transfers In		107,000	106,000	177,932	162,751	162,751
** TOTAL REVENUES **		189,312	158,863	238,686	233,177	233,177

44 -Civic Center Fund
DEPARTMENT - Civic Center Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016.
Personnel and Benefits						
548-00-110	Salaries and Wages	48,830	46,841	69,151	63,000	65,730
548-00-111	Comp Absences Expense	1,238	0	0	0	0
548-00-115	Part Time Wages	26,241	8,197	13,690	7,000	7,210
548-00-121	Longevity	1,156	943	1,223	1,223	1,223
548-00-122	Allowances	4,255	3,299	4,230	240	240
548-00-130	Overtime	3,963	1,140	495	4,000	4,000
548-00-161	Social Security	6,415	4,806	6,511	6,511	6,511
548-00-163	Retirement Expense	4,379	3,664	4,636	4,108	4,108
548-00-164	Workers Comp	273	203	271	271	271
548-00-165	Health Insurance	10,037	12,588	16,343	20,324	20,324
548-00-166	Long Term Disability Insuran	253	269	480	480	480
548-00-167	Flex Medical	836	821	2,250	2,000	2,000
548-00-197	Salary Increase	0	0	0	2,940	0
548-00-198	Longevity Increase	0	0	0	0	0
TOTAL Personnel and Benefits		107,876	82,771	119,280	112,097	112,097
Supplies and Materials						
548-00-210	Office Supplies	221	351	1,300	1,300	1,300
548-00-215	Printing and Reproduction	0	0	300	300	300
548-00-220	Postage and Freight	59	17	200	200	200
548-00-230	Janitorial & Cleaning Suppli	1,392	1,455	4,000	2,000	2,000
548-00-240	Small Tools and Equipment	0	230	300	300	300
548-00-260	Medical and Chemical	0	0	50	50	50
548-00-290	Other Supplies	632	219	431	431	431
TOTAL Supplies and Materials		2,304	2,273	6,581	4,581	4,581
Infrastructure Maintenanc						
548-00-310	Grounds Maintenance	3,219	3,187	4,000	4,000	4,000
548-00-320	Building Maintenance	12,605	14,586	12,000	12,000	12,000
TOTAL Infrastructure Maintenanc		15,824	17,773	16,000	16,000	16,000
Equipment Maintenance						
548-00-420	Equipment Maintenance	2,879	996	3,700	3,700	3,700
548-00-425	Copy Machine Maintenance	1,875	1,367	2,000	2,000	2,000
TOTAL Equipment Maintenance		4,754	2,363	5,700	5,700	5,700

44 -Civic Center Fund
DEPARTMENT - Civic Center Operations
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Operational Expenses					
548-00-521 Utility - Electric	16,409	9,644	17,500	15,000	15,000
548-00-523 Utility - Telephone	6,475	5,302	5,500	5,500	5,500
548-00-524 Telephone - Long Distance	56	50	100	100	100
548-00-525 Telephone - Cellular	377	64	385	385	385
548-00-526 Utility - Gas	270	181	480	480	480
548-00-530 Insurance	12,660	10,516	8,000	12,500	12,500
548-00-540 Advertising	0	451	100	100	100
548-00-550 Continuing Education	86	57	100	100	100
548-00-551 Dues and Subscriptions	82	32	350	350	350
548-00-560 Professional Services	4,106	4,457	2,000	4,200	4,200
548-00-562 Tornado Damage Expense	0	0	0	0	0
TOTAL Operational Expenses	40,521	30,752	34,515	38,715	38,715
Depreciation and Bad Deb					
548-00-080 Depreciation Expense	48,199	0	48,000	48,000	48,000
TOTAL Depreciation and Bad Deb	48,199	0	48,000	48,000	48,000
TOTAL Civic Center Operations	219,477	135,931	230,076	225,093	225,093

44 -Civic Center Fund
DEPARTMENT - Lease Payments
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Other Operational Expense					
570-00-652 Interest Expense	5,932	6,393	8,610	6,069	6,069
TOTAL Other Operational Expense	5,932	6,393	8,610	6,069	6,069
Lease Payments					
570-00-750 Bond Issuance/Amortization E	445	0	0	0	0
570-00-751 Principal Expense	0	0	0	2,015	2,015
TOTAL Lease Payments	445	0	0	2,015	2,015
TOTAL Lease Payments	6,376	6,393	8,610	8,084	8,084
** TOTAL EXPENDITURES **	225,854	142,323	238,686	233,177	233,177

45 -Airport Fund
 FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
REVENUE SUMMARY					
Charges for Services	173,920	131,340	196,541	231,134	231,134
Interest and Miscellaneou	270	451	650	650	650
Intergovernmental	46,001	0	50,000	50,000	50,000
Transfers In	0	0	0	0	0
** TOTAL REVENUE **	220,190	131,792	247,191	281,784	281,784
EXPENDITURE SUMMARY					
Airport Operations	254,015	94,915	238,776	262,376	262,376
Lease Payments	14,929	9,703	8,415	19,408	19,408
** TOTAL EXPENDITURES **	268,943	104,617	247,191	281,784	281,784
REVENUES OVER/(UNDER) EXPENDITURES	-48,753	27,174	0	0	0

45 -Airport Fund
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Charges for Services						
3672	Hanger Rentals	132,457	100,045	122,205	153,400	153,400
3673	Corporate Hanger Rentals	0	0	0	0	0
3674	Ground Lease	0	0	0	0	0
3680	Fuel Sales	412,954	232,085	444,086	425,000	425,000
3681	Cost of Goods Sold (Fuel)	-371,491	-200,789	-369,750	-347,266	-347,266
TOTAL						
Charges for Services		173,920	131,340	196,541	231,134	231,134
Interest and Miscellaneou						
3773	Interest Income	270	169	150	150	150
3775	Miscellaneous Revenue	0	282	500	500	500
TOTAL						
Interest and Miscellaneou		270	451	650	650	650
Intergovernmental						
3841	Grant Funds	46,001	0	50,000	50,000	50,000
3845	Capital Grant	0	0	0	0	0
3874	Refunds on Projects	0	0	0	0	0
3875	Contribution for Capital Imp	0	0	0	0	0
TOTAL						
Intergovernmental		46,001	0	50,000	50,000	50,000
Transfers In						
3999	Funds from Fund Balance	0	0	0	0	0
TOTAL						
Transfers In		0	0	0	0	0
** TOTAL REVENUES **		220,190	131,792	247,191	281,784	281,784

45 -Airport Fund
DEPARTMENT - Airport Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Personnel and Benefits						
549-00-110	Salaries and Wages	27,498	21,037	28,796	28,796	29,666
549-00-111	Comp Absences Expense	18	0	0	0	0
549-00-115	Part Time Wages	13,451	10,921	17,940	17,940	18,478
549-00-121	Longevity	426	374	480	540	540
549-00-122	Vehicle Allowance	3,621	2,808	3,840	3,840	3,840
549-00-130	Overtime	7,707	5,552	989	7,400	7,400
549-00-161	Social Security	4,047	3,225	3,877	3,877	3,877
549-00-163	Retirement Expense	2,711	1,894	2,023	1,923	1,923
549-00-164	Workers Comp	1,039	844	1,125	1,125	1,125
549-00-165	Health Insurance	8,772	7,145	9,339	10,162	10,162
549-00-166	Long Term Disability Insuran	167	132	167	167	167
549-00-167	Flex Medical	319	-127	750	1,000	1,000
549-00-197	Salary Increase	0	0	0	1,408	0
TOTAL						
Personnel and Benefits		69,777	53,805	69,326	78,178	78,178
Supplies and Materials						
549-00-210	Office Supplies	83	32	500	500	500
549-00-220	Postage and Freight	137	47	800	800	800
549-00-240	Small Tools and Equipment	0	178	300	300	300
549-00-242	Uniforms and Clothing	517	0	1,000	1,000	1,000
549-00-250	Fuel, Oil & Lubricants	1,426	1,235	1,000	1,500	1,500
549-00-260	Chemical	245	0	500	500	500
549-00-290	Other Supplies	1,636	540	1,000	1,000	1,000
TOTAL						
Supplies and Materials		4,043	2,032	5,100	5,600	5,600
Infrastructure Maintenance						
549-00-320	Building Maintenance	5,949	5,338	10,000	10,000	10,000
TOTAL						
Infrastructure Maintenanc		5,949	5,338	10,000	10,000	10,000
Equipment Maintenance						
549-00-420	Equipment Maintenance	23,482	2,495	10,000	10,000	10,000
549-00-430	Vehicle Maintenance	464	1,040	2,500	2,500	2,500
TOTAL						
Equipment Maintenance		23,947	3,535	12,500	12,500	12,500
Operational Expenses						
549-00-521	Utility - Electric	18,246	13,268	20,000	20,000	20,000
549-00-523	Utility - Telephone	1,812	1,245	2,000	2,000	2,000
549-00-524	Telephone - Long Distance	531	509	1,000	1,000	1,000
549-00-525	Cellular Phone	619	535	300	600	600

45 -Airport Fund
DEPARTMENT - Airport Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
549-00-530	Insurance	10,610	8,004	10,500	10,500	10,500
549-00-540	Advertising	0	0	800	800	800
549-00-550	Continuing Education	1,018	867	2,500	2,500	2,500
549-00-551	Dues and Subscriptions	326	0	1,000	1,000	1,000
549-00-560	Professional Services	5,251	2,114	6,000	6,000	6,000
549-00-565	Property Taxes	3,744	3,663	3,750	3,750	3,750
<hr/>						
TOTAL Operational Expenses		42,156	30,204	47,850	48,150	48,150
Other Operational Expense		-----				
549-00-610	Fuel Tank Rental	0	0	0	0	0
<hr/>						
TOTAL Other Operational Expense		0	0	0	0	0
Capital Outlay		-----				
549-00-832	Drainage Project	0	0	0	0	0
<hr/>						
TOTAL Capital Outlay		0	0	0	0	0
Deprecitation and Bad Deb		-----				
549-00-070	Bad Debt Expense	0	0	0	0	0
549-00-080	Depreciation Expense	108,142	0	94,000	107,948	107,948
<hr/>						
TOTAL Deprecitation and Bad Deb		108,142	0	94,000	107,948	107,948
<hr/>						
TOTAL Airport Operations		254,015	94,915	238,776	262,376	262,376
		=====	=====	=====	=====	=====

45 -Airport Fund
DEPARTMENT - Lease Payments
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/2014	YTD Actual	Budget For Yr 9/30/15	Department Requested FY 2016 DH	Adopted FY 2016
Other Operational Expense					
570-00-652 Interest Expense	9,831	9,703	7,815	18,808	18,808
TOTAL Other Operational Expense	9,831	9,703	7,815	18,808	18,808
Lease Payments					
570-00-750 Bond issuance -Amortization	5,098	0	600	600	600
TOTAL Lease Payments	5,098	0	600	600	600
TOTAL Lease Payments	14,929	9,703	8,415	19,408	19,408
** TOTAL EXPENDITURES **	268,943	104,617	247,191	281,784	281,784

SUPPLEMENTAL SCHEDULES

PERSONNEL SCHEDULES

TAX SCHEDULES

SCHEDULE OF PERSONNEL BY DEPARTMENT

ALL FUNDS

Department	FY 2013	FY 2014	FY 2015	FY 2016	Appropriated FY 2015-2016
10-11 City Manager	2	2	2	2	175,093
10-12 City Secretary	1	1	1	1	46,592
10-14 Finance	2.5	2.5	2.5	2.5	131,371
10-17 Municipal Court	2	2.5	2.5	2.5	85,002
10-19 Central Services	0.2	0.5	0.8	0.5	30,000
10-21 Police	25	25	25	25	1,212,391
10-25 Fire	2	2	2	2	62,012
10-26 Code Enforcement	3.5	3.5	3.5	4	162,573
10-27 Emergency Management	1	1	1	1	52,725
10-28 Animal Control	1	1	1	1	31,574
10-29 Communications	9	9	9	9	336,549
10-40 Streets and Drainage	9.8	9	9	9	286,401
10-42 Garage	2	2	2	2	76,141
10-43 Facilities Maintenance	4	4	4	4	128,491
10-51 Grant Administration	0.25	0.25	0.25	0.25	13,250
10-53 Swimming Pool	0	0	0	0	18,000
41-16 Community Development	0	0	1	1	41,824
41-13 W&S Administration	2	2	2	2	56,977
41-45 Water Operations	8.5	9.5	9.5	9.5	338,059
41-46 Sewer Operations	4.5	2.5	2.5	2.5	92,449
42-51 Beautification	1	1	1	1	25,522
43-27 EMS	14	20	19	19	584,281
44-51 Civic Center	2.75	2.75	2.75	2.5	70,000
45-48- Airport	1.5	1.5	1.5	1.5	46,736
99-99 Grand Total Full Time	91	97	97	97	
Grand Total Part Time	9	7.5	7.8	7.75	
Grand Total Payroll Cost					4,104,013

DETAIL SCHEDULE OF PERSONNEL

ALL FUNDS

Dept	Position	FY 2013	FY 2014	FY 2015	FY 2016	Appropriated FY 2015-2016
City Manager						
10-11	City Manager	1.0	1.0	1.0	1.0	142,000
10-11	Assistant to City Manager	1.0	1.0	1.0	1.0	33,093
10-11	Total	2.0	2.0	2.0	2.0	175,093
City Secretary						
10-12	City Secretary	1.0	1.0	1.0	1.0	46,592
10-12	Total	1.0	1.0	1.0	1.0	46,592
Finance						
10-14	Finance Director	1.0	1.0	1.0	1.0	76,022
10-14	Finance Accountant	1.0	1.0	1.0	1.0	38,792
10-14	Finance Clerk (50%) Note A	0.5	0.5	0.5	0.5	16,557
10-14	Total	2.5	2.5	2.5	2.5	131,371
Municipal Court						
10-17	Dep. Mun. Court Clerk	1.0	1.0	1.0	1.0	28,870
10-17	Municipal Judge-PT	0.5	0.5	0.5	0.5	30,798
10-17	Municipal Court Clerk	1.0	1.0	1.0	1.0	25,334
10-17	Total	2.5	2.5	2.5	2.5	85,002
Central Services						
10-19	Janitorial Service Worker-PT	0.5	0.5	0.3	0.3	4,000
10-19	IT Worker - PT	0.0	0.0	0.0	0.5	26,000
	Total	0.5	0.5	0.8	0.8	30,000
Police						
10-21	Police Chief	1.0	1.0	1.0	1.0	85,634
10-21	Police Captain	1.0	1.0	1.0	1.0	58,240
10-21	Police Sgt II/Detective	4.0	4.0	4.0	3.0	158,241
10-21	Patrol Sgt	4.0	4.0	4.0	4.0	207,255
10-21	Patrol- Corporal	0.0	4.0	4.0	3.0	146,166
10-21	Patrolman III	9.0	4.0	2.0	6.0	277,038
10-21	Patrolman II	2.0	2.0	3.0	4.0	177,540
10-21	Patrolman I	1.0	2.0	3.0	0.0	0
10-21	Police Officer ID	1.0	1.0	1.0	1.0	52,725
10-21	Records Clerk	1.0	1.0	1.0	1.0	32,552
10-21	Janitorial Service Worker-PT	1.0	1.0	1.0	1.0	17,000
10-21	Total	25.0	25.0	25.0	25.0	1,212,391

DETAIL SCHEDULE OF PERSONNEL

ALL FUNDS

Dept	Position	FY 2013	FY 2014	FY 2015	FY 2016	Appropriated
						FY 2015-2016
Fire						
10-25	Maintenance- PT	2.0	2.0	2.0	2.0	62,012
10-25	Total	2.0	2.0	2.0	2.0	62,012
Code Enforcement						
10-26	Building Inspector	1.0	1.0	1.0	1.0	56,285
10-26	Fire Marshall	0.5	0.5	0.5	1.0	41,600
10-26	Administrative Assistant	2.0	2.0	2.0	2.0	64,688
10-26	Total	3.5	3.5	3.5	4.0	162,573
Emergency Management						
10-27	Director	1.0	1.0	1.0	1.0	52,725
10-27	Total	1.0	1.0	1.0	1.0	52,725
Animal Control						
10-28	Animal Control Officer	1.0	1.0	1.0	1.0	31,574
10-28	Total	1.0	1.0	1.0	1.0	31,574
Communications						
10-29	Admin. Police Supervisor	1.0	1.0	1.0	1.0	47,278
10-29	Emer. Serv. Telecomm. III	2.0	2.0	2.0	2.0	83,616
10-29	Emer. Serv. Telecomm. II	2.0	4.0	2.0	4.0	142,818
10-29	Emer. Serv. Telecomm. I	4.0	2.0	4.0	2.0	62,837
10-29	Total	9.0	9.0	9.0	9.0	336,549
Street & Drainage						
10-40	Public Works Director (50%) Note B	0.5	0.5	0.5	0.5	41,974
10-40	Street Superintendent	1.0	1.0	1.0	1.0	45,011
10-40	Crew Leader	1.0	1.0	1.0	1.0	35,984
10-40	Heavy Equip. Operator	4.0	3.0	3.0	4.0	109,518
10-40	Equip. Operator	1.0	2.0	2.0	1.0	27,997
10-40	Maintenance Worker	1.0	0.0	0.0	0.0	0
10-40	Janitorial Service Worker-PT	0.3	0.5	0.2	1.0	13,437
10-40	Sweeper/Equipment Operator PT	1.0	1.0	1.0	1.0	12,480
10-40	Total	9.8	9.0	8.7	9.5	286,401
Garage						
10-42	Mechanic	2.0	2.0	2.0	2.0	76,141
10-42	Total	2.0	2.0	2.0	2.0	76,141
Facilities Maintenance						
10-43	Fac. Maint. Director	1.0	1.0	1.0	1.0	56,846
10-43	Maintenance Worker	1.0	1.0	1.0	1.0	26,520
10-43	Light Equip. Operator	2.0	2.0	2.0	2.0	45,125
10-43	Total	4.0	4.0	4.0	4.0	128,491
Grant Administration						
10-51	Grant Administrator	0.25	0.25	0.25	0.25	13,250
10-51	Total	0.25	0.25	0.25	0.25	13,250

DETAIL SCHEDULE OF PERSONNEL

ALL FUNDS

Dept	Position	FY 2013	FY 2014	FY 2015	FY 2016	Appropriated FY 2015-2016
Swimming Pool						
10-53	Lifeguards-PT - Note E	*	*	*	*	18,000
10-53		0.0	0.0	0.0	0.0	18,000
Communtiy Development						
41-16	Communtiy Development	0.0	0.0	1.0	1.0	41,824
41-16	Total	0.0	0.0	1.0	1.0	41,824
W&S Administration						
41-44	Customer Service Clerk	1.0	1.0	1.0	1.0	28,288
41-44	Finance Clerk (50%) Note A	0.5	0.5	0.5	0.5	16,557
41-44	Receptionist/Service Clerk PT	0.5	0.5	0.5	0.5	12,132
41-44	Total	2.0	2.0	2.0	2.0	56,977
Water Operations						
41-45	Utilities Director (50%) Note B	0.5	0.5	0.5	0.5	41,974
41-45	Utilities Superintendent (50%) Note C	0.5	0.5	0.5	0.5	22,506
41-45	Utility Crew Chief	1.0	1.0	1.0	1.0	42,848
41-45	Utility Maintenance Worker II	1.0	1.0	1.0	1.0	27,789
41-45	Utility Maintenance Worker I	2.0	4.0	3.0	4.0	80,867
41-45	Customer Service Worker	1.0	1.0	1.0	1.0	40,165
41-45	Heavy Equipment Operator	1.0	0.0	1.0	1.0	34,486
41-45	Secretary	1.0	1.0	1.0	1.0	36,650
41-45	Maintenance Worker PT	0.5	0.5	0.5	0.5	10,774
41-45	Total	8.5	9.5	9.5	10.5	338,059
Sewer Operations						
41-46	Utilities Superintendent (50%) Note C	0.5	0.5	0.5	0.5	22,457
41-46	Heavy Equip Operator	1.0	0.0	0.0	0.0	0
41-46	Plant Operator II	1.0	0.0	0.0	0.0	0
41-46	Plant Operator I	1.0	2.0	2.0	2.0	69,992
41-46	Utility Maintenance Worker I	1.0	0.0	0.0	0.0	0
41-46	Total	4.5	2.5	2.5	2.5	92,449
Beautification						
42-51	Maintenance Worker	1.0	1.0	1.0	1.0	25,522
	Total	1.0	1.0	1.0	1.0	25,522

DETAIL SCHEDULE OF PERSONNEL

ALL FUNDS

Dept	Position	FY 2013	FY 2014	FY 2015	FY 2016	Appropriated FY 2015-2016
Emergency Medical Services						
43-27	EMS Director	1.0	1.0	1.0	1.0	63,690
43-27	EMS Supervisor	1.0	1.0	0.0	0.0	0
43-27	Paramedic III	5.0	5.0	6.0	5.0	139,832
43-27	Paramedic II	1.0	0.0	3.0	3.0	121,950
43-27	Paramedic I	0.0	5.0	4.0	3.0	88,420
43-27	EMT Intermediate	2.0	4.0	1.0	1.0	23,109
43-27	EMT-Basic	4.0	4.0	4.0	5.0	112,215
43-27	EMT's - PT - Note D	*	*	*	*	35,065
43-27	Total	14.0	20.0	19.0	18.0	584,281
Civic Center						
44-51	Comm. Serv. Director	0.75	0.75	0.75	0.75	40,994
44-51	A/R Clerk - PT	0.5	0.5	0.5	0.0	0
44-51	CC Maintenance-	1.0	1.0	1.0	1.0	22,006
44-51	Civic Center - PT	0.5	0.5	0.5	0.5	7,000
44-51	Total	2.75	2.75	2.75	2.25	70,000
Airport						
45-48	Airport Manager PT	0.5	0.5	0.5	0.5	18,261
45-48	Airport Attendant	1.0	1.0	1.0	1.0	28,475
45-48	Total	1.5	1.5	1.5	1.5	46,736
99-99	Grand Totals for Full Time	91.0	97.0	97.0	97.0	
	Grand Total for Part Time	9.0	7.5	7.8	7.8	
	(not including life guards and EMT's. See Note F below.)					
	Grand Total Payroll Cost					4,104,013

*Note A-Finance Clerk duties and budget are allocated to Finance and Water Administration.

*Note B-The Public Works Director's duties and budget are allocated to Streets and Drainage and Water/Sewer Fund.

*Note C-The Utilities Superintendent's duties and budget are allocated to the Water and Sewer Department.

*Note D-There are numerous part-time life guards and part-time emergency services personnel. Each year, the number varies based on the needs of the department.

EFFECTIVE TAX RATE

Tax02

Last Years Tax Rate:

Last Years Operating taxes	774,331
Last Years Debt taxes	919,818
Total Last Years total taxes	1,694,149
Last years tax base	392,145,965
Last years tax rate	0.43202 per \$100

This Years effective tax rate:

Last Years adjusted taxes (after adjustments for lost property)	1,692,490
/ This Years adjusted tax base (after adjustments for new property)	382,870,099
= This Years effective tax rate	0.44205 per \$100

This years rollback rate

Last years adjusted operating taxes (after adjustments)	773,590
/ This years adjusted tax base (after adjustments for new property)	382,870,099
= This years effective tax rate operating rate	0.20205 per \$100
x 1.08 = maximum rate operating rate	0.21821 per \$100
+ This years debt rate	0.23566 per \$100
= This years rollback rate	0.45387 per \$100

ad valorem

ANALYSIS OF TAX VALUES AND LEVY

Category	Certified FY 2014-15	Certified FY 2015-16	\$ Change	% Change
Land Value	76,645,087	77,566,771	921,684	1.2%
Improvements	401,234,883	393,585,800	(7,649,083)	-1.9%
Personal Property	113,475,604	107,946,641	(5,528,963)	-4.9%
Productivity Market (Minerals/Industrial)	13,375,139	13,236,985	(138,154)	-1.0%
Total Market Value	604,730,713	592,336,197	(12,394,516)	-2.0%
Total Homestead CAP Adjustment	(754,497)	(291,548)	462,949	-61.4%
Less: Exempt Property	(123,029,629)	(114,940,072)	8,089,557	-6.6%
Less: Productivity Loss	(13,193,753)	(13,065,132)	128,621	-1.0%
Total Assessed Value	467,752,834	464,039,445	(3,713,389)	-0.8%
Less: Over 65 Exemption	(6,334,027)	(6,488,441)	(154,414)	2.4%
Less: Disabled Veteran Exemption	(1,170,067)	(1,227,773)	(57,706)	4.9%
Less: Abatements	(10,102,015)	(9,848,778)	253,237	-2.5%
Less: Pollution Exemption	(629,650)	(613,760)	15,890	-2.5%
Less: Disabled Persons	(863,932)	(808,474)	55,458	-6.4%
Less: Portability	0	0	0	0.0%
Less: Prorated Exempt Property	0	0	0	0.0%
Net Taxable Value Before Freeze	448,653,143	445,052,219	(3,600,924)	-0.8%
Less: Total Freeze Taxable	(56,612,009)	(59,084,772)	(2,472,763)	4.4%
Freeze Adjusted Taxable	392,041,134	385,967,447	(6,073,687)	-1.5%
Tax Rate per \$100 Value	0.43202	0.44205	0.01003	2.3%
Tax Levy	1,693,696	1,706,169	12,473	0.7%
Plus: Freeze Ceiling	223,270	228,687	5,417	2.4%
Estimated Tax Revenue Before Delinquent	1,916,966	1,934,856	17,890	0.9%
Less: Estimated Delinquent at 3%, respective	(57,509)	(58,046)	(537)	0.9%
Estimated Tax Revenue	1,859,457	1,876,810	17,353	0.9%

AUTHORIZING DOCUMENTS

BUDGET ORDINANCE

TAX RATE ORDINANCE

**CITY OF WHARTON, TEXAS
ORDINANCE NO. 2015-12**

**AN ORDINANCE ADOPTING THE FISCAL YEAR 2015-2016 ANNUAL
BUDGET FOR THE CITY OF WHARTON, TEXAS; APPROPRIATING THE
SUMS ESTABLISHED THEREIN; AND DIRECTING THE
CITY SECRETARY TO FILE COPIES AS REQUIRED BY LAW.**

WHEREAS, the City's budget for the fiscal year ending September 30, 2016, which is attached hereto, was duly submitted to the City Council more than thirty (30) days prior to September 30, 2015.

WHEREAS, a public hearing was duly called and held on said budget not less than seven days nor more than fourteen days after date of publication giving notice of such meeting and prior to the time the City Council of the City of Wharton levied taxes for such current fiscal year; and

WHEREAS, all parties desiring to participate and be heard at said public hearing having been heard until no more evidence was offered, and such hearing having been concluded, and the City Council of said City having made such changes in such budget as in its judgment the law warrants and the best interest of the taxpayers of the City of Wharton, Texas, demand, said budget with such changes being attached hereto, as aforesaid.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WHARTON, TEXAS:

Section 1. **THAT** the findings set out in the preamble of this ordinance are true and correct.

Section 2. **THAT** the budget of the City of Wharton, Texas for the fiscal year ending September 30, 2016, be and the same is hereby, in all respects, finally approved and adopted including any changes approved by the City Council; and the same shall be and is hereby filed with the City Secretary of the City.

Section 3. **THAT** the General Fund is hereby established to account for resources associated with traditional government activities, which are not required legally or by sound financial management to be accounted for in another fund. The General Fund is hereby approved with \$4,969,400 estimated revenues and \$5,789,016 in appropriations and with transfers-in approved at \$819,616. The amounts are specified for departmental purposes named in said budget and they are hereby appropriated to and for such purposes at the departmental level.

Section 4. THAT, the PEG (Public, Educational, Government television access) fund is created to account for all funds received from the 1% franchise fee provided through the local cable provider. The PEG Fund is hereby approved with \$7,600 in estimated revenues and \$7,600 in appropriations.

-Section 5. THAT the Hotel Motel Fund is created to account for the occupancy tax levied on hotel rooms within the City as adopted by city ordinance and consistently with Chapter 351 of the Texas Tax Code. The Hotel Motel Fund is hereby approved with \$219,407 in estimated revenues which includes \$29,307 from fund balance and \$219,407 in appropriations which includes transfers-out approved at \$148,724 with beginning fund balance of approximately \$72,215.

Section 6. THAT the Narcotics Seizure Fund is created to account for the resources and uses of assets seized in illegal narcotics activities. The uses are limited to law enforcement activities. The Narcotics Seizure Fund is hereby approved with \$5,750 estimated revenues, \$5,750 in appropriations with beginning fund balance of approximately \$11,646.

Section 7. THAT the Debt Service Fund is hereby created to account for the accumulation of resources collected for Interest and Sinking requirements and for the disbursement of those resources for debt requirements. The Debt Service Fund is hereby approved with \$1,061,605 in estimated revenues and \$1,043,788 in appropriations. The estimated beginning fund balance is \$449,308.

Section 8. THAT the Capital Improvement Fund is created to account for infrastructure improvements authorized by the City Council. The Capital Improvement Fund is approved with \$50,000 in estimated revenues and expenses.

Section 9. THAT the 2015 Bond Fund is created to account for bond proceeds and bond expenditures to be used for issuance costs, sidewalk project, drainage improvements, street equipment, street program, waterline improvements, wastewater collection improvements, wastewater improvements, airport improvements and long range sustainable water project authorized by the City Council through a bond issue. The 2015 Bond Fund is approved with \$2,714,560 in bond proceeds and \$2,714,560 in appropriations.

Section 10. THAT the Water and Sewer Fund is created to account for the resources and uses associated with the delivery of utility services to citizens of Wharton as an enterprise fund. The Water & Sewer Fund is hereby approved with \$3,500,981 in estimated revenues. Water and sewer is approved with \$3,500,981 in appropriations, which includes a franchise fee of 10% of water and sewer sales or approximately \$342,671, and transfers-out approved at \$746,204.

Section 11. THAT the Solid Waste Fund is created to account for the financial activities of the City's solid waste collection contract and delivery to citizens of Wharton as an

enterprise fund. The Solid Waste Fund is approved with \$1,382,600 in estimated revenues and \$1,382,600 in appropriations which includes a franchise fee of 6% of solid waste revenues or approximately \$74,000, and transfers-out approved at \$25,000.

Section 12. THAT the Emergency Medical Services Fund is created to account for the financial activities of the emergency medical services provided to the city and surrounding areas as an enterprise fund. The Emergency Medical Services Fund is approved with \$1,884,853 in estimated revenues and \$1,884,853 in appropriations and includes transfers-out at \$98,412.

Section 13. THAT the Civic Center Fund is created to account for the financial activities of the Civic Center as an enterprise fund. The Civic Center is approved with \$233,177 in estimated revenues and \$233,177 in appropriations. Transfers-in are approved at \$148,724 with a \$14,027 decrease to fund balance.

Section 14. THAT the Airport Fund is created to account for the financial activities of the Wharton Regional Airport as an enterprise fund. The Airport Fund is approved with \$281,784 in estimated revenues and \$281,784 in appropriations.

Section 15. THAT the City Secretary shall file copies of this Ordinance and of such budget with the County Clerk of Wharton County, Texas.

PASSED AND APPROVED by a favorable majority of the members of the City Council of the City of Wharton, Texas, in council meeting, this 28nd day of September 2015 duly assembled in accordance with Article VI of the Charter of the City of Wharton, Texas, by the following vote:

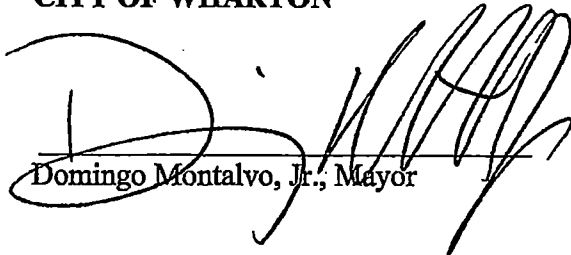
Domingo Montalvo, Jr., Mayor	Voted
Alfred Bryant, Councilmember District 1	Voted
Steven Schneider, Councilmember District 2	Voted
Tim Barker, Councilmember District 3	Voted
Donald Mueller, Councilmember District 4	Voted
Russell Machann, Councilmember at Large Place 5	Voted
Vincent Huerta, Councilmember at Large Place 6	Voted

Separability

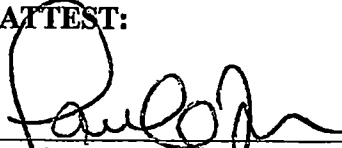
If any court of competent jurisdiction rules that any section, subsection, sentence, clause, phrase, or portion of this ordinance invalid or unconstitutional any such portion shall be deemed to be a separate, distinct, and independent provision, and any such ruling shall not affect the validity of the remaining portions hereof.

CITY OF WHARTON

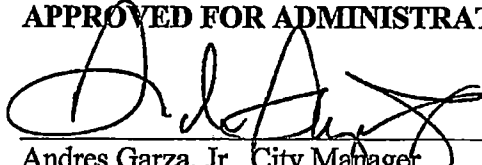
By:


Domingo Montalvo, Jr., Mayor

ATTEST:


Paula Favors, City Secretary

APPROVED FOR ADMINISTRATION:


Andres Garza, Jr., City Manager

APPROVED AS TO FORM:


Paul Webb, City Attorney

APPROVED FOR FUNDING:


Joan Andel, Finance Director



**CITY OF WHARTON, TEXAS
ORDINANCE NO. 2015-13**

AN ORDINANCE LEVYING A TAX RATE FOR THE CITY OF WHARTON, TEXAS, FOR THE TAX YEAR 2015; DIRECTING THE TAX ASSESSOR-COLLECTOR TO ASSESS, ACCOUNT FOR AND DISTRIBUTE THE TAXES AS HEREIN LEVIED; AND PROVIDING REPEALING AND SEVERABILITY CLAUSES.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WHARTON, TEXAS:

Section 1. THAT there be and is hereby levied for the year 2015 on all real and personal property within and all real and personal property and mineral royalties owned within the city limits of the City of Wharton, Texas for the year 2015, except so much thereof as may be exempt by the constitution and of the State of Texas and of the United States, the following:

Maintenance and Operations	.206390/\$100 valuation
For Debt Service Requirements	.235660/\$100 valuation
Total Tax Rate	.442050/\$100 valuation

Section 2. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S RATE,

Section 3. THE TAX RATE WILL EFFECTIVELY BE RAISED BY .00434 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$4.34.

Section 4. THAT the Tax Assessor-Collector and/or Finance Director is hereby directed to assess, extend and enter upon the certified tax rolls of the City of Wharton, Texas, for the current taxable year, as provided by the Wharton County Appraisal District, the amounts and rates as herein levied, to keep correct amount of same, and when collected, to be distributed in accordance with this ordinance.

Passage and Approval

PASSED AND APPROVED by a favorable majority of the members of the City Council of the City of Wharton, Texas, in a council meeting, this 28nd day of September, 2015, duly assembled in accordance with Article VI of the Charter of the City of Wharton, Texas, by the following vote:

Domingo Montalvo, Jr., Mayor

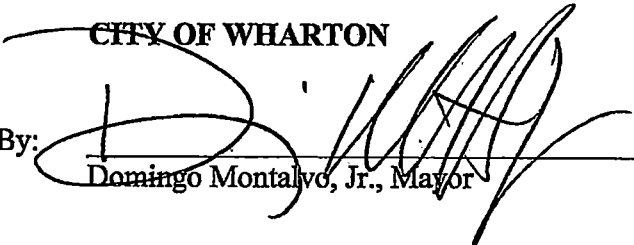
Voted

Alfred Bryant., Councilmember District 1	Voted
Steven Schneider., Councilmember District 2	Voted
Tim Barker, Councilmember District 3	Voted
Donald Mueller, Councilmember District 4	Voted
Russell Machann., Councilmember at Large Place 5	Voted
Vincent Huerta, Councilmember at Large Place 6	Voted

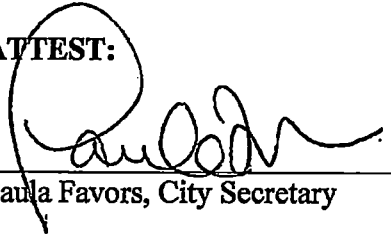
Separability

If any court of competent jurisdiction rules that any section, subsection, sentence, clause, phrase, or portion of this ordinance invalid or unconstitutional any such portion shall be deemed to be a separate, distinct, and independent provision, and any such ruling shall not affect the validity of the remaining portions hereof.

CITY OF WHARTON

By: 
 Domingo Montalvo, Jr., Mayor

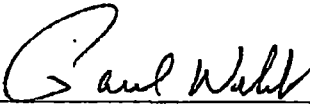
ATTEST:


 Paula Favors, City Secretary

APPROVED FOR ADMINISTRATION:


 Andres Garza, Jr., City Manager

APPROVED AS TO FORM:


 Paul Webb, City Attorney

APPROVED FOR FUNDING:


 Joan Andel, Finance Director

