



*... unlock Joshua's potential.*

*Picture courtesy of Garrett Bryl.*

# ADOPTED ANNUAL BUDGET

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*FY 2016-2017*

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**City of Joshua, TX**

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Joshua, TX 76058

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**ADOPTED ANNUAL BUDGET**

**For the Fiscal Year  
Beginning October 1, 2016  
Ending September 30, 2017**

**NOTICE**

**THIS BUDGET WILL RAISE LESS IN TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$14,515 OR -0.69%. AND OF THAT AMOUNT, \$0 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE ROLL THIS YEAR.**

**CITY OF JOSHUA**  
FY 2016-2017 ANNUAL BUDGET

CITY COUNCIL

JOE HOLLARN ..... MAYOR  
KIM HENDERSON ..... PLACE 1  
CHUCK MAYFIELD ..... PLACE 2  
SHARLOTTA CONNALLY ..... PLACE 3  
BRENT GIBSON ..... PLACE 4  
JERRY MOORE (MAYOR PRO TEM) ..... PLACE 5  
SCOTT KIMBLE ..... PLACE 6

APPOINTED OFFICIALS

JOSHUA JONES ..... CITY MANAGER  
LISA CABRERA ..... CITY SECRETARY  
TERRY WELCH ..... CITY ATTORNEY  
DEEANN STROTHER ..... MUNICIPAL COURT JUDGE

BUDGET DOCUMENT PREPARATION

JOSHUA JONES ..... CITY MANAGER  
LADONNA DAVIS ..... FINANCE MANAGER  
MIKE PEACOCK ..... ASST. CITY MANAGER

**CITY OF JOSHUA, TX**  
**FY 2015-2016**  
**ANNUAL BUDGET**  
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September 8, 2016

To the Honorable Mayor, Members of the City Council and the citizens of Joshua:

In accordance with the Civil Statutes of the State of Texas, the proposed annual budget for the fiscal for beginning October 1, 2016, is presented for your consideration. The budget is intended to present, in financial terms, the overall plan for providing municipal services during the forthcoming year. This budget provides funding for planned expenditures, net contingency appropriations, for general operating funds totaling \$3.65M, and a total of \$5.02M for all funds.

The FY 2016-2017 budget is balanced with the use of fund balances from prior years.

Highlights of the major operating funds are as follows:

## **GENERAL FUND**

The General Fund is used to account for most of the day-to-day operations of the City which are financed from property taxes and other general revenues. Activities funded by the General Fund include those of all staff departments within the City, except for activities of debt service and special revenue fund types. The City conducted an annexation of approximately 358 acres of its extra territorial jurisdiction in the last quarter of the 2015 calendar year. This lead to new taxable net property value of \$9.2M with an overall taxable net property values of \$271.6M. It is proposed that the property tax rate remain at the current rate of \$0.77527/\$100.

### **General Fund Revenue Sources**

#### **Property Taxes**

The annual revenue generated by this source is the product of the property tax rate established by the City Council and the appraised value of the property within the city limits. Property taxes are the largest single source of revenue for the General Fund, representing 49% of the budgeted FY 2016 revenues. Net total property tax revenues in FY 2016 are expected to decrease by \$14,515 or -0.54% from the prior year. The proposed tax rate dedicated to general operations is \$0.530997/\$100 assessed valuation and the rate dedicated to debt service is \$0.244273/\$100.

#### **General Fund Expenditures**

General Fund expenditures for FY 2016, including Transfers, are expected to total \$3.72M. This represents a 97.7% increase compared to expenditures for the previous year (amended). The increase is mainly a product of an internal accounting change for more accurate tracking of the City's Parks department, which is funded via inter-fund transfer by the Type B EDC Fund. Also contributing to the increase are personnel costs attributed to being more consistent staffing in the Police Department in comparison to the previous fiscal year. Expenditures are expected to balance with revenues, which include appropriation of previous year's fund balance. Transfers

out of the General Fund are for Debt Service obligations (YMCA) and to the Capital Improvement Fund for expenditures related to the City's CDBG project (4<sup>th</sup> Street paving improvements).

## **DEBT SERVICE FUND**

The Debt Service Fund is a legally restricted fund utilized to account for revenues recognized to liquidate the debt service requirements for the City's general obligation debt and to account for short-term Notes Payable. This fund is budgeted to have Revenues of \$908,720, including Transfers in and appropriation of fund balance, and Expenditures of \$908,720.

## **CAPITAL RESERVE FUND**

The Capital Reserve Fund is used to account for revenues and expenditures associated with public infrastructure improvements such as streets and drainage. Revenues are budgeted at \$167,000, including Transfers in. Expenditures are projected to be \$165,000.

## **SPECIAL REVENUE FUNDS**

Special revenue funds are used to account for revenue allocated for restricted purposes or as specified by law.

### **Economic Development Funds**

Economic Development funds give the city the ability to finance new and expanded business enterprises within the community through economic development corporations (EDCs). Chapters 501, 504 and 505 of the Local Government Code outline the characteristics of Type A and Type B EDCs, authorize cities to adopt a sales Taxes to fund the corporations and define projects EDCs are allowed to undertake. These funds are used to account for revenue allocated for restricted purposes or as specified by law.

The budget for the Type A EDC provides revenues of \$308,225. Expenditures budgeted for FY 2016 include Business Development, capital improvements, debt service and Transfers totaling \$242,430.

The budget for the Type B EDC provides revenues of \$328,725, including appropriation of fund balance. Expenditures budgeted for FY 2016 include Business Development, park construction, operation and maintenance, and Transfers totaling \$463,510.

### **Municipal Court Technology & Building Security Funds**

The Municipal Court Technology Fund is a fund established by law to assist in the funding of expenditures related to the purchase of or to maintain technological enhancements for the municipal court. The Municipal Court Building Security Fund is also a fund established by law and accounts for the expenditures related to security for the municipal court. Total revenues for these funds, including appropriation of fund balances, are projected to be \$14,305 with expenditures of \$47,595.

### **Hotel Occupancy Taxes Fund**

The Hotel Occupancy Taxes Fund is a fund established by law to assist in the funding of expenditures related to tourism and community development. Total revenues for this funds is projected to be \$17,930 with expenditures of \$8,000 in the form of Transfers.



## SUMMARY & ACKNOWLEDGMENTS

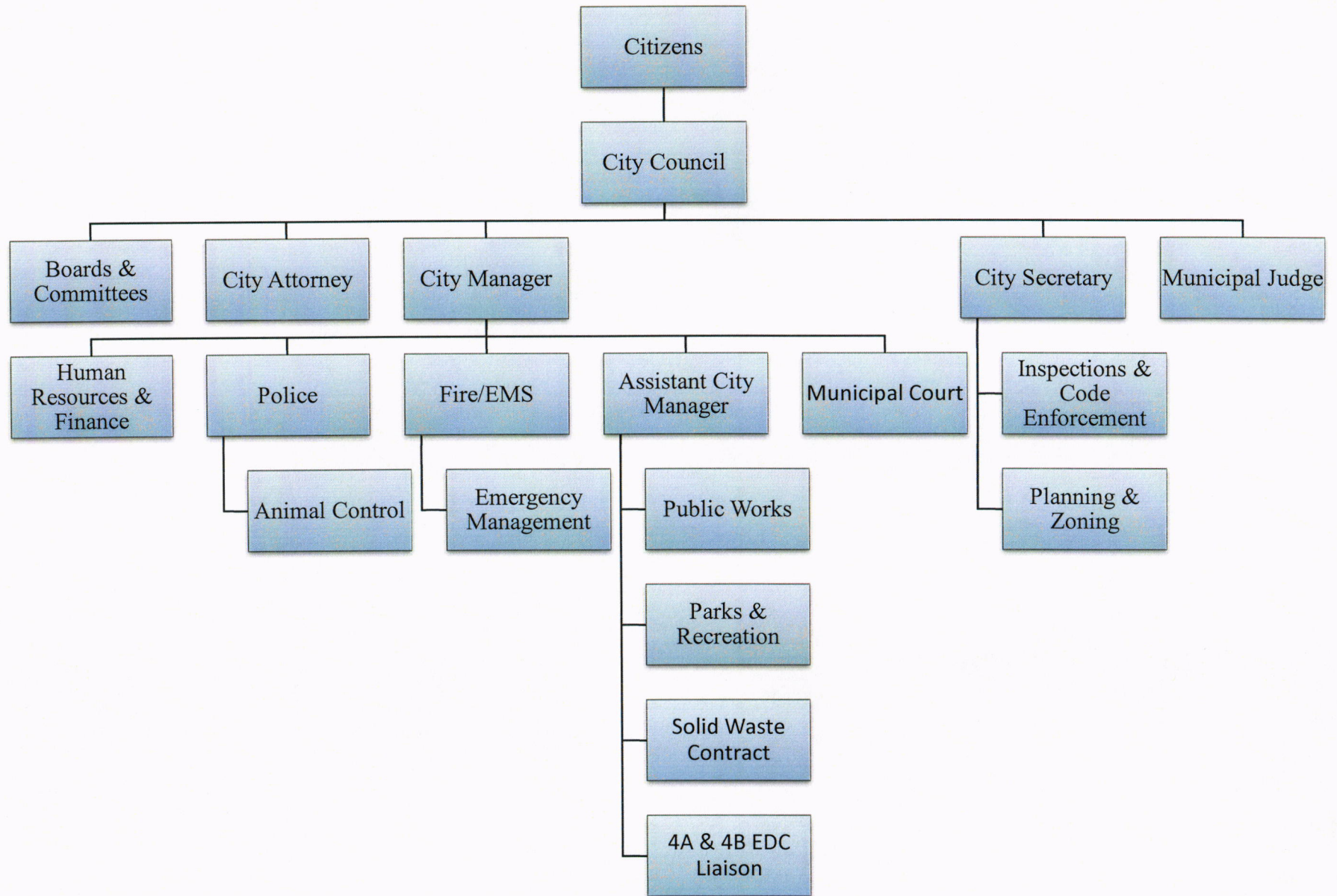
The FY 2016-2017 Proposed Annual Operating Budget for the City of Joshua is the product of many hours of deliberation and consideration. I would like to express my appreciation to the Finance Manager LaDonna Davis and Assistant City Manager Mike Peacock, for their assistance in planning and drafting of this budget.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Joshua Jones". The signature is fluid and cursive, with the first name being more prominent.

Joshua Jones  
City Manager

**CITY OF JOSHUA  
ORGANIZATION CHART**







**CITY OF JOSHUA**

**STRATEGIC PLAN**

**FY 2015-2019**

**March 1, 2014**

## City of Joshua, Texas

### Strategic Plan Definitions and Process

FY 2015-2019

#### **Vision Statement**

Joshua is the Community of Choice in North Central Texas, providing an Exceptional Quality of Life.

#### **Mission Statement**

Enhance Joshua's quality of life through visionary leadership that preserves its character while planning for its future.

#### **Four Goal Categories**

- 1.) Governance
- 2.) Public Safety
- 3.) Quality of Life
- 4.) Economic Development

#### **Outcome Statements**

- A. Promote a Positive City Identity.
- B. Promote Professional, Responsive and Financially Responsible City Services.
- C. Enhance Public Safety and Infrastructure.
- D. Promote Family-Oriented. Planned Community Growth.
- E. Plan for Quality Development, Business Diversity and Revitalization.
- F. Enhance Communications, Education and Involvement.

#### **Reoccurring Prioritization Process**

This plan is a living document that is driven by flexible long term goals. The City Council is committed to reviewing long term goals every two years to create an updated list, looking out five years into the future. During each review, the City Council establishes priorities of Action under each Goal Category. For the FYE 2015-2019 period, these priorities are (in order): Economic Development, Quality of Life, Public Safety and Infrastructure and Governance. The detailed table that follows recognizes this prioritization and sets forth a timetable to achieve each objective. The table includes:

- Goal Category
- Goal
- Objective
- Project Fiscal Year
- Funding Source
- Responsible Department(s)



**CITY OF JOSHUA, TX - FY 2015-2019 STRATEGIC PLAN GOALS**

<b>GOAL CATEGORY</b>	<b>GOAL</b>	<b>OBJECTIVE</b>	<b>FYE</b>	<b>FUNDING SOURCE</b>	<b>STATUS</b>	<b>DEPT</b>
<b>Economic Development</b>	Development of Joshua Station and TIF	Park & Ride design and construction	2016	Type A	Complete	ADMIN (CM,ACM)
		Site plan/Platting for multi-family residential	2016	N/A	Complete	
		Site Plan/Platting for pad sites	2017	N/A	TBD	
		Design of Plum Street	2016	Type A	Underway; 60-70% complete	
		Construction of Plum Street	2017	TXDOT Grant	Construction to begin FY 2017	
	Plan to revitalize downtown area	Develop downtown revitalization master plan	2016	Type A, B	Underway; proposal in FY '17 budget	ADMIN (CM,ACM)
	Plan for economic development	Ongoing regular updates of demographics and economic development sites	2019	Type A, B	Ongoing; EcoDev consultant	ADMIN (CM,ACM)
		Identify target retailers and developers	2019	N/A	Ongoing; EcoDev consultant	
		Plan for developer and retailer tours	2019	N/A	Ongoing; EcoDev consultant	
		Action plan for recruitment	2016	N/A	Underway; proposal in FY '17 budget	
Create measures for economic development success		2017	N/A	TBD; EcoDev consulting		
<b>Quality of Life</b>	Continue implementation of Parks Master Plan	Identify land for additional park and recreation facilities as outlined in Parks Master Plan	2017	N/A	Underway; proposals in FY '17 budget	ADMIN (ACM)
		Update Park Master Plan	2017	Type B	Complete	
		Develop plans for build out of park land	2017	Type B	Ongoing	
		Identify and seek funding for land acquisition and construction to continue implementation	2019	Type B, Grants	Ongoing	
	Promote a positive City image with Revitalization and Beautification of HWY 174 Corridor	Develop plan for target areas based on UTA study	2015	GF, Type B, Grants	Complete	ADMIN (ACM)
		Prepare for grant opportunities	2017	Grants	Ongoing	
		Initiate working group with Cities of Burleson & Cleburne for joint plan	2017	N/A	TBD	
	Transportation advocacy (roads & rail)	Explore options for initiating Ft. Worth Transportation Authority service in the area	2019	N/A	Ongoing	ADMIN, Mayor
		Authority service in the area	2019	N/A	Ongoing	
		Initiate rail working group to explore options for commuter rail service	2015	N/A	GJCTC est.; meeting regularly	
Funding through legislature for rail & road upgrades		2019	TBD	TBD		



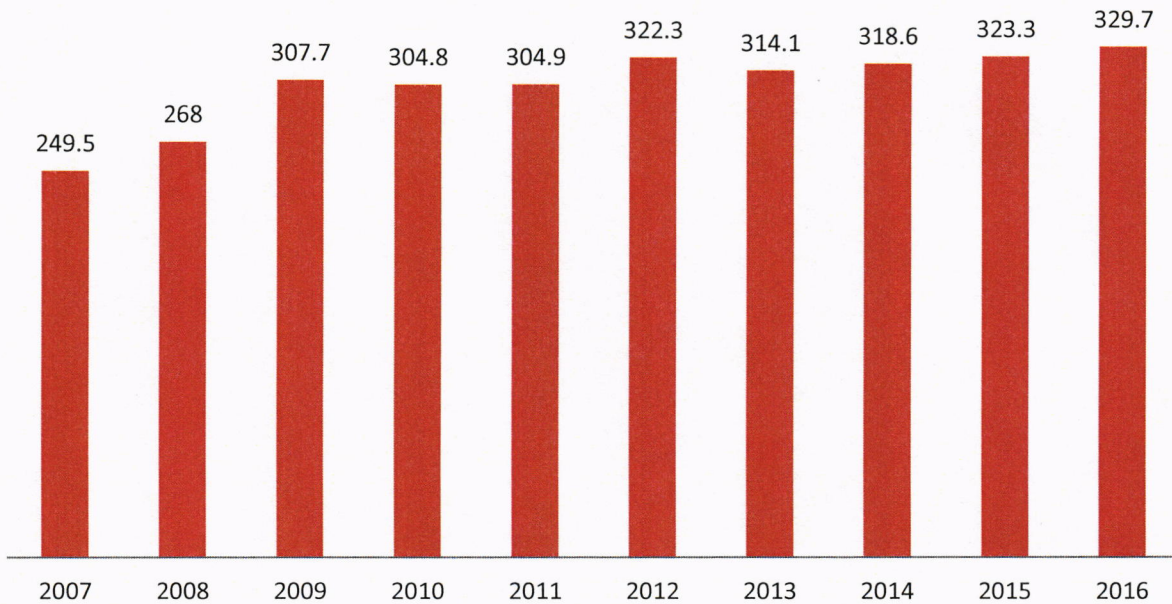
Public Safety & Infrastructure	Continue implementation of drainage plan and explore additional funding mechanisms	Identify projects from 2008 study	2016	N/A	Underway	ADMIN (CM, ACM, CE)
		Create plan for and identify funding for next projects	2016	2009 Bond	Underway; Complete Summer 2016	
	Update City Emergency Management Plan	Review current plan for necessary updates	2016	N/A	Ongoing	ADMIN, FIRE, PD
		Draft updates to the plan; Present to City Council for consideration	2016	N/A	Underway; Complete Sept 2016	
Implement updates to the plan and conduct disaster drill based on new plan	2017	N/A	Oct-Mar of FY 2017			
Governance	Annexation	Develop annexation plan for areas already in ETJ	2015	N/A	Complete	ADMIN (CM, CA, CE)
		Conduct analysis of adding additional area to ETJ	2015	N/A	Complete	
		Work with City of Cleburne in boundary issues in the south; Inquire with City of Burleson about additional areas to east of the City; Finalize boundary and ETJ with Cities of Cleburne and Burleson; Map of final boundaries; Approval from all City Councils	2015	GF	Complete	
		Annex additional territories	2017	GF	1st phase complete	
	Update City's Comprehensive Plan to include Future Land Use and Thoroughfare Plan	Outline process for update	2015	GF	Complete	ADMIN (CM, CS)
		Estimates of Cost for budget	2015	GF	Complete	
		Include in FY2015-2016 budget proposal	2016	GF	Complete	
		Initiate update process	2016	GF	Underway; Complete Sept 2016	
	Review staffing levels in police, public works, building/code compliance and parks departments	Assess current and near future service demand in each department	2019	N/A	Ongoing	ALL DEPTS
		Assess workload of employees and impact on service delivery	2019	N/A	Ongoing	
		Develop staffing recommendations for each department	2016	GF, Type B	Underway; included in FY '17 budget	
Update City Zoning Ordinance and Map (if necessary)	To be determined following update of Comprehensive Land plan	2016	GF	Underway; Complete Sept 2016	ADMIN (CM, CS, CP)	



**Assessed Value of Taxable Property  
Ten-Year Analysis (in Thousands)**

<u>Fiscal Year</u>	<u>Real Property Assessed Value</u>	<u>Personal Property Assessed Value</u>	<u>Mineral Rights Assessed Value</u>	<u>Exemptions</u>	<u>Total Taxable Value</u>
2007	234,219,227	19,883,640	5,323,423	(9,947,740)	249,478,550
2008	256,112,563	21,203,976	970,194	(10,295,790)	267,990,943
2009	269,289,305	22,708,783	26,956,825	(11,300,280)	307,654,633
2010	272,033,607	26,874,497	17,706,672	(11,800,594)	304,814,182
2011	277,075,098	28,184,937	11,718,021	(12,046,647)	304,931,409
2012	277,583,060	30,915,185	26,851,464	(13,026,942)	322,322,767
2013	281,577,955	33,158,453	12,831,110	(13,465,370)	314,102,148
2014	283,099,556	34,101,493	14,701,811	(13,289,731)	318,613,129
2015	290,437,693	33,488,331	13,162,753	(13,805,182)	323,283,595
2016	311,851,595	28,791,348	4,531,359	(15,483,395)	329,690,907

**Assessed Value of Taxable Property (in Millions)**



**City of Joshua  
FY 2016-2017 Budget  
Property Tax Revenue**

2016 Estimated Total Tax Base*:	\$ 271,551,430
FY2016-2017 M&O Tax Rate:	\$ 0.530997
FY2016-2017 Debt Tax Rate:	\$ 0.244273
FY2016-2017 Total Tax Rate:	\$ 0.775270
FY2016-2017 Tax Levy:	\$ 2,105,260
Projected FY2015-2016 Tax Revenue: (99% of Tax Levy)	\$ 2,084,210

*\*After exemptions, protest loss, TIF recapture & frozen taxes add-back*

FY2016-2017 Effective Tax Rate:	\$ 0.803555
FY2016-2017 Rollback Tax Rate:	\$ 0.893789
FY2016-2017 M&O Rollback Tax Rate:	\$ 0.595976

**Property Taxes Levies and Collections  
General Fund Operations  
Seven-Year Analysis**

Fiscal Year	Adopted Tax Rate	Municipal Levy October 1	Total Tax Collections (a)	Ratio of Collections to Current Tax Levy
2010	\$ 0.634331	1,496,616	1,532,702	102%
2011	\$ 0.685270	1,589,026	1,657,481	104%
2012	\$ 0.685270	1,541,261	1,514,642	98%
2013	\$ 0.685270	1,575,499	1,536,917	98%
2014	\$ 0.705270	1,575,055	1,515,809	96%
2015	\$ 0.725270	1,643,189	1,594,961	97%
2016	\$ 0.775270	1,698,525	TBD	TBD

**ALL FUNDS - STATEMENT OF REVENUES & EXPENDITURES**

Proposed FYE 2016-2017 Budget

	General Fund	Debt Service Fund	Capital Improvements Fund	Special Revenue Funds	Proposed FYE 2017	Amended FY 2016	Audited FYE 2015
<b>REVENUES</b>							
Property Taxes	\$ 1,738,395	663,325	-	-	2,401,720	2,394,275	2,222,722
Sales Taxes	615,450	-	-	615,450	1,230,900	1,241,500	1,276,143
Hotel Occupancy Taxes	-	-	-	17,930	17,930	20,000	20,490
Mixed Beverage Taxes	750	-	-	-	750	1,430	765
Fire District Taxes	141,250	-	-	-	141,250	130,725	129,138
Franchise Fees	300,725	-	-	-	300,725	293,970	320,004
Fines & Forfeitures	285,000	-	-	14,305	299,305	293,000	295,983
Licenses, Permits & Fees	230,400	-	-	-	230,400	120,700	166,367
Grants & Contributions	27,200	-	137,500	-	164,700	7,200	428,739
Investment Earnings	3,800	-	2,000	1,150	6,950	7,500	5,191
Miscellaneous Revenue	10,000	-	-	20,000	30,000	169,250	69,413
<b>Total Revenues</b>	<b>\$ 3,352,970</b>	<b>663,325</b>	<b>139,500</b>	<b>668,835</b>	<b>4,824,630</b>	<b>4,679,550</b>	<b>4,934,955</b>
<b>EXPENDITURES</b>							
General Government	\$ 872,475	-	-	-	895,235	798,920	819,872
Police	1,062,775	-	-	-	1,055,035	1,022,420	1,043,089
Public Works	658,540	-	-	-	658,430	454,900	379,690
Municipal Court	163,285	-	-	10,500	175,370	158,810	144,095
Development Services	266,935	-	-	-	266,880	254,655	262,440
Animal Control	159,945	-	-	-	159,900	148,050	141,425
Fire Department	388,235	-	-	-	388,140	381,240	379,375
Economic Development	-	-	-	76,400	76,400	80,400	264,505
Debt Service	72,220	908,720	-	174,230	1,155,170	1,248,160	1,217,365
Capital Expenditures	5,100	-	165,000	36,000	206,100	496,674	1,099,289
<b>Total Expenditures</b>	<b>\$ 3,649,510</b>	<b>908,720</b>	<b>165,000</b>	<b>297,130</b>	<b>5,036,660</b>	<b>5,044,229</b>	<b>5,751,145</b>
<b>OTHER USES</b>							
Transfers In	309,015	186,885	27,500	-	523,400	408,494	497,143
Transfers Out	(68,995)	-	-	(454,405)	(523,400)	(408,494)	(497,143)
<b>Total Other Uses</b>	<b>240,020</b>	<b>186,885</b>	<b>27,500</b>	<b>(454,405)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Appropriation of Fund Balance	56,520	58,510	-	169,094	284,124	381,100	-
<b>NET SURPLUS (LOSS)</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>86,394</b>	<b>88,394</b>	<b>16,421</b>	<b>(816,190)</b>

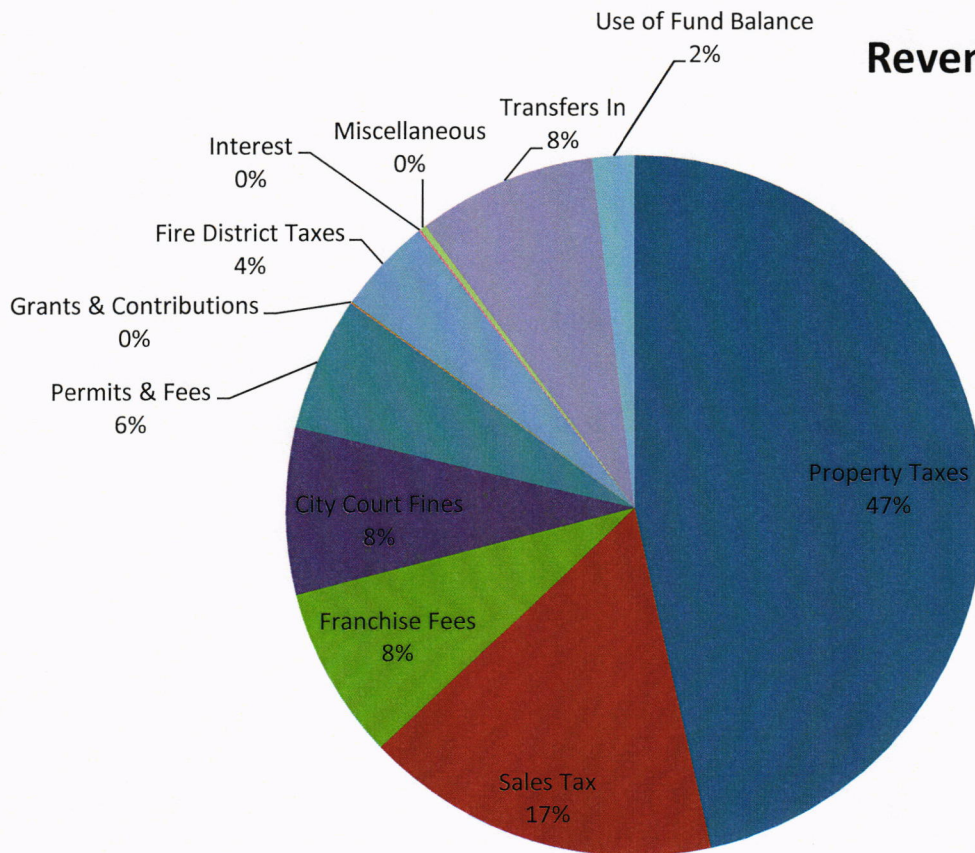




<b>GENERAL FUND</b>	Audited FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Proposed Budget FY 2017
<b>REVENUES</b>				
Property Taxes	\$ 1,594,961	\$ 1,698,525	\$ 1,698,525	\$ 1,738,395
City Sales Taxes	640,957	650,000	620,750	615,450
Franchise Taxes	320,004	275,000	293,970	300,725
Mixed Beverage Tax	765	1,430	1,430	750
ESD Funding	133,063	137,425	134,925	166,250
Permits/Fees	112,343	100,000	100,000	175,000
Gas Well Inspection Fees	30,739	-	-	35,000
Fines/Court Fees	280,573	285,000	285,000	285,000
Rabies Vouchers	1,130	1,200	1,200	1,200
Utility Penalties	5,875	7,500	7,500	6,700
Utility Admin Fee	12,355	12,000	12,000	12,500
Donations	5,779	2,000	2,000	2,200
Grants	-	1,000	1,000	-
Interest Income	2,302	3,000	3,000	3,800
Miscellaneous Income	58,021	45,000	26,300	10,000
<b>TOTAL REVENUES</b>	<u>3,198,867</u>	<u>3,219,080</u>	<u>3,187,600</u>	<u>3,352,970</u>
<b>EXPENDITURES</b>				
General Government	\$ 819,872	\$ 788,440	\$ 798,920	\$ 872,475
Police	1,043,089	1,083,645	1,022,420	1,062,775
Public Works	379,690	423,395	454,900	658,540
Municipal Court	133,412	135,190	144,360	163,285
Development Services	251,940	275,135	254,655	266,935
Animal Control	141,425	149,890	148,050	159,945
Fire	379,375	379,820	381,240	388,235
Debt Service	53,748	-	77,120	72,220
Capital Outlay	33,619	-	5,100	5,100
<b>TOTAL EXPENDITURES</b>	<u>3,236,170</u>	<u>3,235,515</u>	<u>3,286,765</u>	<u>3,649,510</u>
<b>EXCESS (DEFICIT) REVENUES OVER APPROPRIATIONS</b>				
	<u>(37,303)</u>	<u>(16,435)</u>	<u>(99,165)</u>	<u>(296,540)</u>
<b>OTHER USES</b>				
Transfers In	32,496	47,500	87,500	309,015
Transfers Out	(144,037)	(134,635)	(106,445)	(68,995)
<b>TOTAL OTHER USES</b>	<u>(111,541)</u>	<u>(87,135)</u>	<u>(18,945)</u>	<u>240,020</u>
<b>NET SURPLUS (LOSS)</b>	<u>(148,844)</u>	<u>(103,570)</u>	<u>(118,110)</u>	<u>(56,520)</u>
<b>APPROPRIATION OF FUND BALANCE</b>	<u>-</u>	<u>103,570</u>	<u>115,615</u>	<u>56,520</u>
<b>BEGINNING FUND BALANCE</b>	<u>1,549,901</u>	<u>1,346,651</u>	<u>1,401,057</u>	<u>1,285,442</u>
<b>PROJECTED ENDING FUND BALANCE</b>	<u>1,401,057</u>	<u>1,243,081</u>	<u>1,285,442</u>	<u>1,228,922</u>

## GENERAL FUND - SUMMARY OF REVENUES

	Audited FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Proposed Budget FY 2017
<b>REVENUES</b>				
Property Taxes	\$ 1,594,961	\$ 1,698,525	\$ 1,698,525	\$ 1,738,395
Sales Tax	640,957	650,000	620,750	615,450
Franchise Taxes	320,004	275,000	293,970	300,725
Mixed Beverage Taxes	765	1,430	1,430	750
ESD Funding	133,063	137,425	134,925	166,250
City Court Fines	280,573	285,000	285,000	285,000
Permits & Fees	162,442	120,700	120,700	230,400
Grants & Contributions	5,779	3,000	3,000	2,200
Interest	2,302	3,000	3,000	3,800
Miscellaneous	58,021	45,000	26,300	10,000
Transfers In	-	47,500	87,500	309,015
Appropriation of Fund Balance	-	103,570	115,615	56,520
<b>TOTAL REVENUES</b>	<b>3,198,867</b>	<b>3,370,150</b>	<b>3,390,715</b>	<b>3,718,505</b>

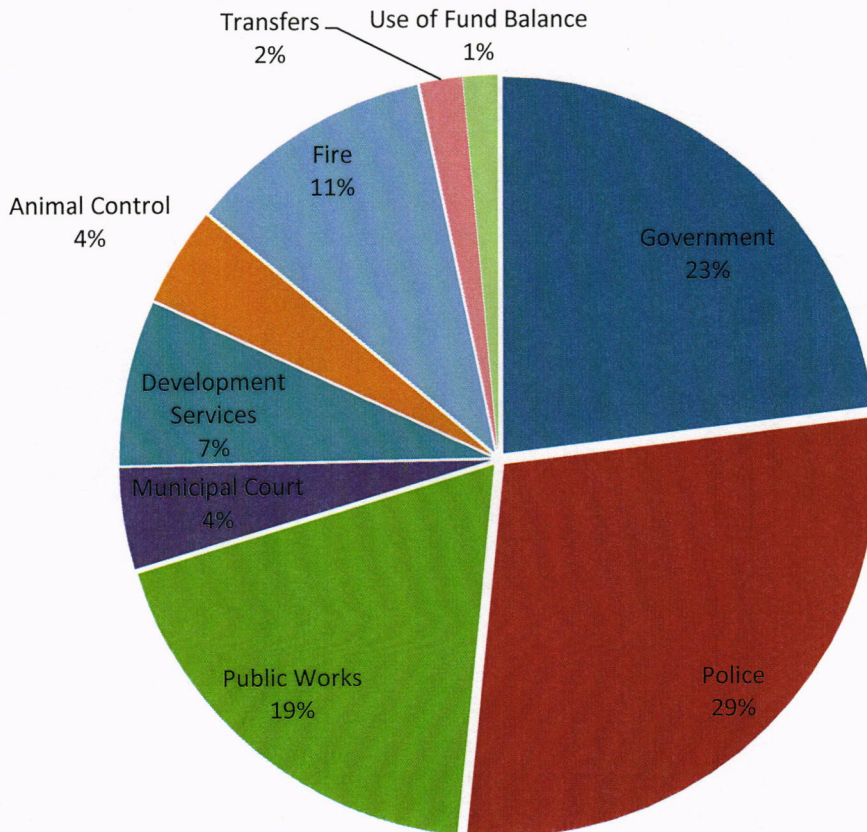




## GENERAL FUND - SUMMARY OF EXPENDITURES

	Audited FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Proposed Budget FY 2017
<b>EXPENDITURES</b>				
General Government	\$ 833,447	\$ 788,440	\$ 798,920	\$ 872,475
Police	1,056,851	1,083,645	1,042,860	1,079,090
Public Works	419,676	423,395	504,470	707,305
Municipal Court	133,412	135,190	144,360	163,285
Development Services	271,984	275,135	254,655	266,935
Animal Control	141,425	149,890	148,050	159,945
Fire	379,375	379,820	393,450	400,475
Transfers Out	144,037	134,635	103,950	68,995
Appropriation of Fund Balance	-	103,570	115,615	56,520
<b>TOTAL EXPENDITURES</b>	<u>3,380,207</u>	<u>3,473,720</u>	<u>3,506,330</u>	<u>3,775,025</u>

### Expenditures by Department/Use



<b>COMMUNITY SERVICES</b>	Audited	Adopted	Amended	Proposed
	FY 2015	Budget	Budget	Budget
	FY 2015	FY 2016	FY 2016	FY 2017
<b>EXPENDITURES</b>				
CS Street Lights	43,250	45,415	44,560	46,120
CS Holiday Events	274	7,500	7,500	8,500
CS Library Operating Expense	18,000	18,000	18,000	18,000
CS McPherson House Expenditure	1,537	1,400	1,740	1,740
CS Cle-Tran	4,724	4,790	4,790	4,790
CS Clean-up & Recycling	6,814	10,285	8,500	8,500
CS Quarterly City Newsletter	12,291	8,200	12,315	12,500
CS CASA Weather Radar	2,000	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>88,890</b>	<b>95,590</b>	<b>97,405</b>	<b>100,150</b>

<b>NONDEPARTMENTAL</b>	Audited	Adopted	Amended	Proposed
	FY 2015	Budget	Budget	Budget
	FY 2015	FY 2016	FY 2016	FY 2017
<b>EXPENDITURES</b>				
ND SUI Expense	(6,644)	-	-	-
ND Dues & Subscriptions	4,474	3,540	3,540	3,540
ND Legal Services	52,148	56,200	56,200	55,000
ND Ordinance Codification	1,710	4,600	1,825	1,800
ND Central Appraisal District	31,882	32,000	34,190	34,800
ND County Assessor - Collector	16,492	17,180	17,180	15,125
ND Debt Service & Reports	3,450	3,735	3,500	3,500
ND Liability Insurance	20,527	21,150	21,150	22,200
ND Property Insurance	18,878	19,435	19,435	20,405
ND Unrestricted Reserves	24,410	-	-	-
ND Technology Replacements	28,490	-	3,045	8,545
<b>TOTAL EXPENDITURES</b>	<b>195,817</b>	<b>157,840</b>	<b>160,065</b>	<b>164,915</b>

<b>MAYOR &amp; COUNCIL</b>	Audited	Adopted	Amended	Proposed
	FY 2015	Budget	Budget	Budget
	FY 2015	FY 2016	FY 2016	FY 2017
<b>EXPENDITURES</b>				
M/C Expense Reimbursement	-	500	175	175
M/C Training & Travel	2,520	1,075	1,075	1,075
M/C Dues/Memberships	780	-	-	50
M/C Office Supplies	157	200	100	50
M/C Youth Leadership Council	-	1,000	-	-
M/C Events & Awards	-	1,800	2,000	2,000
<b>TOTAL EXPENDITURES</b>	<b>3,457</b>	<b>4,575</b>	<b>3,350</b>	<b>3,350</b>

<b>ADMINISTRATION</b>	Audited FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Proposed Budget FY 2017
<b>EXPENDITURES</b>				
AD Salaries	314,031	348,465	348,465	329,355
AD Workman's Comp	1,019	845	845	890
AD Longevity Pay	1,456	1,650	1,650	1,160
AD Payroll Taxes	5,558	6,090	6,090	5,815
AD Benefits	48,999	52,130	61,735	66,730
AD TMRS	14,105	17,565	17,565	16,600
AD Training & Travel	4,038	4,000	4,000	6,000
AD Dues/Memberships	2,186	2,500	2,500	2,200
AD Surety Bonds	221	200	200	200
AD Reference Materials	25	600	600	1,000
AD Office Supplies	3,587	3,000	3,000	3,200
AD Printing	539	600	600	625
AD Postage	1,456	1,500	1,500	2,000
AD Election Expenses	2,630	4,000	100	4,000
AD Office Equip & Furniture	685	2,000	1,850	2,000
AD Building Repair & Maint	14,329	10,000	10,000	71,525
AD Office Equip Repair & Maint	9,506	11,100	11,100	10,000
AD IT Services	3,591	3,595	4,225	3,595
AD Accounting & Audit Expenses	37,150	33,500	33,500	33,500
AD Contract Services	1,944	3,400	3,400	3,400
AD Service Agreements	-	1,100	1,100	1,100
AD Citizen Request Management	1,500	1,560	1,560	1,560
AD Software Maintenance	28,572	28,575	28,575	28,575
AD Electronic Records Mgmt Software	5,619	6,050	6,050	6,180
AD Capital Outlay >\$5,000	13,575	-	-	-
AD Utilities	20,946	26,000	22,000	20,000
AD Cell Phone	92	-	-	-
AD Miscellaneous	1,758	500	500	500
AD Legal Notices & Filing Fees	4,593	2,000	2,295	2,500
AD Engineering Service	53,068	30,000	35,000	35,000
AD Planning	11,395	23,500	25,500	10,000
AD Gas Well Inspection	26,000	-	-	35,000
<b>TOTAL EXPENDITURES</b>	<u>634,173</u>	<u>626,025</u>	<u>635,505</u>	<u>704,210</u>



<b>POLICE DEPARTMENT</b>	Audited FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Proposed Budget FY 2017
<b>EXPENDITURES</b>				
PD Salaries	696,755	676,640	648,900	706,850
PD Overtime	17,223	17,580	21,080	25,000
PD Workman's Comp	14,943	17,900	17,900	15,730
PD Longevity Pay	4,232	4,260	4,820	4,820
PD Payroll Taxes	13,511	13,545	13,135	13,980
PD Benefits	86,276	117,825	83,520	89,220
PD TMRS	31,007	34,105	32,705	35,630
PD Training & Travel	6,472	10,750	10,750	10,000
PD Dues/Memberships	555	700	700	755
PD Surety Bonds	100	200	200	100
PD Citizens Police Academy	1,446	-	-	1,000
PD Reference Materials	-	-	-	-
PD Uniforms	4,582	4,000	4,000	4,000
PD Law Enforcement Supplies	5,989	9,000	9,000	5,200
PD Criminal Investigation	20,791	20,000	20,000	8,000
PD Awards/Medals/Badges	105	500	500	100
PD Office Supplies	1,097	2,500	2,000	2,000
PD Postage & Shipping	227	500	500	500
PD Equipment & Furniture	1,923	2,500	1,500	1,000
PD Vests/Safety Equipment	3,216	4,000	4,000	3,600
PD Vehicle R&M	48,073	47,000	47,000	17,000
PD Fuel, Oil & Service	-	-	-	20,000
PD Equipment R&M	324	1,500	1,500	1,750
PD Building R&M	20,619	25,000	30,000	17,000
PD Copier Support	6,597	6,395	6,395	6,395
PD IT Services	4,378	4,190	4,190	4,300
PD Service Agreements	-	19,760	19,760	31,825
PD Reporting System	21,953	17,375	17,375	15,520
PD Capital Outlay >\$5,000	-	-	5,100	5,100
PD Capital Outlay <\$5,000	9,042	-	-	-
PD Principal Expense	12,098	-	13,208	10,845
PD Interest Expense	1,664	-	2,132	370
PD Utilities	14,267	20,000	15,070	15,500
PD Cell Phones	6,932	5,420	5,420	5,500
PD Miscellaneous	454	500	500	500
<b>TOTAL EXPENDITURES</b>	<u>1,056,851</u>	<u>1,083,645</u>	<u>1,042,860</u>	<u>1,079,090</u>

<b>PUBLIC WORKS</b>	Audited	Adopted	Amended	Proposed
	FY 2015	Budget FY 2016	Budget FY 2016	Budget FY 2017
<b>EXPENDITURES</b>				
PW Salaries	139,680	155,855	155,855	152,240
PW Overtime	3,949	3,750	3,750	3,750
PW Workman's Comp	8,394	9,285	9,285	9,285
PW Longevity Pay	436	680	680	420
PW Seasonal P/T Employee	-	-	-	-
PW Payroll Taxes	3,101	3,505	3,050	3,455
PW Benefits	26,983	23,560	27,840	31,860
PW TMRS	6,456	7,860	7,860	7,675
PW Training & Travel	869	1,600	1,600	1,600
PW Uniforms	10,015	10,000	10,000	8,000
PW Office Supplies	278	400	400	400
PW Equipment Rental	806	1,600	1,600	8,600
PW Street Supplies & Materials	103,480	135,725	175,725	135,725
PW Vehicle R&M	25,224	23,010	23,010	10,000
PW Fuel, Oil & Service	-	-	-	13,000
PW Equipment R&M	9,222	7,150	7,150	10,000
PW Building R&M	9,359	6,000	6,000	6,000
PW Sign R&M	5,761	4,000	4,000	4,000
PW Minor Tools	281	450	450	450
PW Office Equipment R&M	-	150	150	690
PW IT Services	1,191	1,195	1,195	1,200
PW Contract Services	9,070	12,320	-	11,000
PW Capital Outlay >\$5,000	-	-	-	-
PW Capital Outlay <\$5,000	-	-	-	-
PW Principal Expense	35,842	-	45,885	47,590
PW Interest Expense	4,144	-	3,685	1,175
PW Utilities	12,959	13,500	13,500	11,500
PW Gas	-	-	-	2,000
PW Cell Phones	2,176	1,800	1,800	1,800
<b>TOTAL EXPENDITURES</b>	<u>419,676</u>	<u>423,395</u>	<u>504,470</u>	<u>483,415</u>

<b>MUNICIPAL COURT</b>	Audited	Adopted	Amended	Proposed
	FY 2015	Budget	Budget	Budget
	FY 2015	FY 2016	FY 2016	FY 2017
<b>EXPENDITURES</b>				
MC Salaries	70,265	69,600	69,600	71,040
MC Overtime	1,029	800	800	800
MC Workman's Comp	167	320	320	175
MC Longevity Pay	860	960	960	710
MC Payroll Taxes	1,355	1,425	1,425	1,450
MC Benefits	11,854	13,810	11,160	12,780
MC TMRS	3,083	3,510	3,510	3,585
MC Training & Travel	808	1,000	1,000	1,120
MC Dues & Memberships	80	100	100	100
MC Surety Bond	200	100	100	100
MC Office Supplies	182	365	365	365
MC Printing	896	800	800	800
MC Postage	935	1,000	1,000	1,000
MC Office Equipment & Supplies	1,908	1,040	1,040	1,040
MC IT Services	1,071	1,075	1,075	1,075
MC Legal	6,500	6,000	12,400	22,560
MC Judge Contract Services	12,000	12,000	20,400	26,400
MC Warrant Collection Fee	4,824	4,450	4,450	4,450
MC Warrant Entry Fees	15,313	16,535	13,535	13,535
MC Jury Duty	-	100	100	100
MC Warrant Roundup	82	200	220	100
<b>TOTAL EXPENDITURES</b>	<u>133,412</u>	<u>135,190</u>	<u>144,360</u>	<u>163,285</u>



<b>BUILDING &amp; CODE COMPLIANCE</b>	Audited FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Proposed Budget FY 2017
<b>EXPENDITURES</b>				
B/CC Salaries	113,244	112,510	99,325	62,095
B/CC Overtime	129	500	500	500
B/CC Workman's Comp	554	710	710	570
B/CC Longevity Pay	584	730	730	440
B/CC Payroll Taxes	2,155	2,260	2,060	1,530
B/CC Benefits	18,707	23,065	14,155	12,780
B/CC TMRS	4,878	5,670	5,670	5,670
B/CC Training & Travel	594	2,500	2,500	150
B/CC Dues & Memberships	130	200	200	200
B/CC Uniforms	-	200	200	200
B/CC Office Supplies	437	800	800	800
B/CC Printing	287	500	500	800
B/CC Postage	2,047	2,000	2,000	2,100
B/CC Office Equipment & Supplies	1,480	1,200	1,200	1,200
B/CC Vehicle R&M	2,033	3,400	3,400	2,500
B/CC Fuel, Oil & Service	-	-	-	600
B/CC Building R&M	4,002	3,800	3,800	4,000
B/CC IT Services	1,191	1,200	1,200	1,200
B/CC Code Enforcement Software	2,150	2,150	2,150	2,150
B/CC Contract Services	30	-	-	52,500
B/CC Nuisance Abatement	1,725	8,750	8,750	8,000
B/CC Capital Outlay >\$5,000	20,044	-	-	-
B/CC Utilities	4,443	5,000	5,000	5,000
B/CC Cell Phone	1,426	1,550	1,550	800
B/CC Property Liens	824	850	850	1,000
<b>TOTAL EXPENDITURES</b>	<u>183,094</u>	<u>179,545</u>	<u>157,250</u>	<u>166,785</u>

<b>ANIMAL CONTROL</b>	Audited FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Proposed Budget FY 2017
<b>EXPENDITURES</b>				
AC Salaries	61,256	71,420	71,420	77,605
AC Overtime	4,364	2,245	2,245	2,600
AC Workman's Comp	1,758	2,215	2,215	2,250
AC Longevity Pay	680	780	780	865
AC Part Time Employee	7,803	-	-	-
AC Payroll Taxes	1,441	1,665	1,665	1,755
AC Benefits	12,263	13,000	11,160	12,780
AC TMRS	2,851	3,600	3,600	3,915
AC Training & Travel	1,076	2,500	2,500	2,000
AC Dues & Memberships	100	100	100	100
AC Surety Bonds	-	200	200	200
AC Reference Materials	-	75	75	75
AC Uniforms	409	520	520	750
AC Office Supplies	252	1,000	1,000	1,000
AC Printing	-	-	-	-
AC Postage	780	780	780	1,000
AC Office Equipment & Supplies	1,559	1,000	1,000	750
AC Micro Chips	2,997	3,000	3,000	3,000
AC Medical Supplies	2,682	3,000	3,000	3,750
AC Rabies Vouchers	395	730	730	730
AC Vehicle R&M	2,469	4,600	4,600	2,000
AC Fuel, Oil & Service	-	-	-	1,500
AC Equipment R&M	620	1,275	1,275	1,500
AC Building R&M	12,024	12,000	12,000	15,000
AC Office Equipment R&M	-	-	-	-
AC IT Services	3,711	3,715	3,715	3,800
AC Contract Services	2,871	3,420	3,420	3,420
AC Professional Services	2,857	1,780	1,780	2,000
AC Capital Outlay >\$5,000	-	-	-	-
AC Capital Outlay <\$5,000	-	-	-	-
AC Utilities	13,607	14,670	14,670	15,000
AC Cell Phone	600	600	600	600
<b>TOTAL EXPENDITURES</b>	<u>141,425</u>	<u>149,890</u>	<u>148,050</u>	<u>159,945</u>



<b>FIRE DEPARTMENT</b>	Audited FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Proposed Budget FY 2017
<b>EXPENDITURES</b>				
FD Salaries	151,849	149,930	149,930	153,750
FD Workman's Comp	8,516	9,205	9,205	6,545
FD Longevity Pay	288	440	440	575
FD Payroll Taxes	2,883	3,005	3,005	3,060
FD Benefits	15,784	8,695	16,740	19,140
FD TMRS	6,515	7,560	7,560	7,750
FD Training & Travel	9,854	7,400	7,400	7,400
FD Training Reimbursement	(5,000)	-	(2,500)	-
FD Dues/Memberships	6,091	3,805	3,805	3,805
FD Citizen's Fire Academy	-	-	-	-
FD Citizen Incentive	21,335	25,000	25,000	25,000
FD Staff Immunizations	1,662	1,500	1,500	1,500
FD Insurance (VFIS)	5,117	5,790	5,790	5,790
FD ESD Incentive	2,980	-	-	-
FD Reference Materials	411	-	-	-
FD Uniforms	3,704	4,500	4,500	4,500
FD Awards	2,158	2,500	2,500	2,500
FD Office Supplies	1,634	1,500	1,500	1,500
FD Postage	189	200	200	200
FD Radios & Mics	1,000	1,000	1,000	1,000
FD Weather Sirens	1,160	-	-	-
FD EMS Supplies	1,385	1,500	1,500	1,500
FD Fire Fighting Supplies	11,939	11,300	11,300	10,000
FD Personal Protective Equipment	23,072	22,780	22,780	20,000
FD Fire Prevention Program	1,606	2,000	2,000	2,000
FD Vehicle R&M	30,262	27,840	27,840	20,000
FD Fuel, Oil & Service	-	-	-	7,000
FD Equipment R&M	2,298	3,000	3,000	3,000
FD Radio/Pagers R&M	887	1,000	1,000	1,000
FD Building R&M	9,818	8,875	8,875	8,200
FD Office Equipment R&M	6,761	6,700	6,700	6,000
FD IT Services	4,191	4,195	4,195	4,195
FD Contract Services	8,817	8,900	8,900	8,900
FD Capital Outlay >\$5,000	-	-	-	-
FD Capital Outlay <\$5,000	-	-	-	-
FD Principal Expense	-	-	11,350	11,580
FD Interest Expense	-	-	860	660
FD Utilities	30,190	36,000	31,875	32,000
FD Cell Phones	1,017	1,200	1,200	1,000
FD Emergency Management	4,264	12,500	12,500	19,425
FD Miscellaneous	4,738	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>379,375</b>	<b>379,820</b>	<b>393,450</b>	<b>400,475</b>

PARKS	Audited	Adopted	Amended	Proposed
	FY 2015	Budget	Budget	Budget
	FY 2015	FY 2016	FY 2016	FY 2017
<b>EXPENDITURES</b>				
PK Salaries	-	-	-	85,880
PK Overtime	-	-	-	2,310
PK Workman's Comp	-	-	-	1,930
PK Longevity Pay	-	-	-	700
PK Seasonal P/T Employee	-	-	-	-
PK Payroll Taxes	-	-	-	2,080
PK Benefits	-	-	-	19,140
PK TMRS	-	-	-	4,330
PK Training & Travel	-	-	-	750
PK Uniforms	-	-	-	3,000
PK Office Supplies	-	-	-	150
PK Equipment Rental	-	-	-	300
PK Park Supplies & Materials	-	-	-	14,000
PK Field Supplies & Materials	-	-	-	14,000
PK Vehicle R&M	-	-	-	1,500
PK Fuel, Oil & Service	-	-	-	300
PK Equipment R&M	-	-	-	2,500
PK Park Building R&M	-	-	-	2,000
PK Dept Building R&M	-	-	-	2,000
PK Irrigation R&M	-	-	-	1,000
PK Minor Tools	-	-	-	500
PK IT Services	-	-	-	450
PK Contract Services	-	-	-	-
PK Capital Outlay >\$5,000	-	-	-	-
PK Capital Outlay <\$5,000	-	-	-	-
PK Principal Expense	-	-	-	-
PK Interest Expense	-	-	-	-
PK Building Utilities	-	-	-	4,000
PK Park Utilities	-	-	-	58,350
PK Gas	-	-	-	2,000
PK Cell Phones	-	-	-	720
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>223,890</u>





**DEBT SERVICE FUND - STATEMENT OF REVENUES & EXPENDITURES**

	Audited FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Proposed Budget FY 2017
<b>REVENUES</b>				
Property Taxes	\$ 623,858	\$ 695,750	\$ 695,750	\$ 663,325
Property Tax Penalties	2,510	-	-	-
Property Tax Interest	1,393	-	-	-
<b>TOTAL REVENUES</b>	<u>627,761</u>	<u>695,750</u>	<u>695,750</u>	<u>663,325</u>
<b>EXPENDITURES</b>				
Principal	\$ 800,000	\$ 670,000	\$ 670,000	\$ 605,000
Interest	363,617	320,490	320,490	303,720
Principal (4A)	-	-	-	-
Interest (4A)	-	-	-	-
Other	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>1,163,617</u>	<u>990,490</u>	<u>990,490</u>	<u>908,720</u>
<b>EXCESS (DEFICIT) REVENUES OVER APPROPRIATIONS</b>	<u>(535,856)</u>	<u>-</u>	<u>-</u>	<u>(245,395)</u>
<b>OTHER USES</b>				
Transfers In	464,647	244,740	244,740	186,885
Transfers Out	-	-	-	-
<b>TOTAL OTHER USES</b>	<u>464,647</u>	<u>244,740</u>	<u>244,740</u>	<u>186,885</u>
<b>NET SURPLUS (LOSS)</b>	<u>(71,209)</u>	<u>244,740</u>	<u>244,740</u>	<u>(58,510)</u>
<b>APPROPRIATION OF FUND BALANCE</b>	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>58,510</u>
<b>BEGINNING FUND BALANCE</b>	<u>179,719</u>	<u>108,510</u>	<u>108,510</u>	<u>58,510</u>
<b>PROJECTED ENDING FUND BALANCE</b>	<u><u>108,510</u></u>	<u><u>58,510</u></u>	<u><u>58,510</u></u>	<u><u>-</u></u>



**CAPITAL IMPROVEMENTS FUND - STATEMENT OF REVENUES & EXPENDITURES**

	Audited FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Proposed Budget FY 2017
<b>REVENUES</b>				
Bond Proceeds	\$ -	\$ -	\$ -	\$ -
Proceeds from Short-term Notes	-	-	122,950	-
Interest	1,716	2,500	2,500	2,000
Grant Income	-	-	-	137,500
Miscellaneous	-	-	-	-
<b>TOTAL REVENUES</b>	<u>1,716</u>	<u>2,500</u>	<u>125,450</u>	<u>139,500</u>
<b>EXPENDITURES</b>				
Vehicle Acquisition	\$ -	\$ 49,280	\$ 195,259	\$ -
Contract Services	-	-	-	36,845
Capital Outlay	339,365	-	-	128,155
Other	-	37,135	-	-
<b>TOTAL EXPENDITURES</b>	<u>339,365</u>	<u>86,415</u>	<u>195,259</u>	<u>165,000</u>
<b>EXCESS (DEFICIT) REVENUES OVER APPROPRIATIONS</b>	<u>(337,649)</u>	<u>(83,915)</u>	<u>(69,809)</u>	<u>(25,500)</u>
<b>OTHER USES</b>				
Transfers In	-	83,915	69,809	27,500
Transfers Out	-	-	-	-
<b>TOTAL OTHER USES</b>	<u>-</u>	<u>83,915</u>	<u>69,809</u>	<u>27,500</u>
<b>NET SURPLUS (LOSS)</b>	<u>(337,649)</u>	<u>-</u>	<u>-</u>	<u>2,000</u>
<b>APPROPRIATION OF FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>BEGINNING FUND BALANCE</b>	<u>814,499</u>	<u>476,850</u>	<u>476,850</u>	<u>476,850</u>
<b>PROJECTED ENDING FUND BALANCE</b>	<u><u>476,850</u></u>	<u><u>476,850</u></u>	<u><u>476,850</u></u>	<u><u>478,850</u></u>





**SPECIAL REVENUE FUNDS  
COMBINED STATEMENT OF REVENUES & EXPENDITURES**

	Audited FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Proposed Budget FY 2017
REVENUES	\$	\$	\$	\$
Other	<u>1,106,611</u>	<u>700,000</u>	<u>670,750</u>	<u>668,835</u>
TOTAL REVENUES	<u>1,106,611</u>	<u>700,000</u>	<u>670,750</u>	<u>668,835</u>
EXPENDITURES				
Debt Service	\$ -	\$ 180,550	\$ 180,550	\$ 174,230
Other	<u>1,011,993</u>	<u>377,465</u>	<u>391,165</u>	<u>132,900</u>
TOTAL EXPENDITURES	<u>1,011,993</u>	<u>558,015</u>	<u>571,715</u>	<u>307,130</u>
EXCESS (DEFICIT) REVENUES OVER APPROPRIATIONS	<u>94,618</u>	<u>141,985</u>	<u>99,035</u>	<u>361,705</u>
OTHER USES				
Transfers In	-	15,989	6,445	-
Transfers Out	<u>(353,106)</u>	<u>(257,509)</u>	<u>(308,470)</u>	<u>(454,405)</u>
TOTAL OTHER USES	<u>(353,106)</u>	<u>(241,520)</u>	<u>(302,025)</u>	<u>(454,405)</u>
NET SURPLUS (LOSS)	<u>(258,488)</u>	<u>(99,535)</u>	<u>(202,990)</u>	<u>(92,700)</u>
APPROPRIATION OF FUND BALANCE	<u>-</u>	<u>145,774</u>	<u>215,485</u>	<u>169,094</u>
BEGINNING FUND BALANCE	<u>1,011,064</u>	<u>752,576</u>	<u>752,576</u>	<u>765,071</u>
PROJECTED ENDING FUND BALANCE	<u><u>752,576</u></u>	<u><u>798,815</u></u>	<u><u>765,071</u></u>	<u><u>841,465</u></u>

TYPE A EDC FUND	Audited FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Proposed Budget FY 2017
<b>REVENUES</b>				
Sales Tax	\$ 317,593	\$ 325,000	\$ 310,375	\$ 307,725
Interest Income	393	1,000	1,000	500
Miscellaneous	-	-	-	-
Grant Revenue	<u>422,960</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL REVENUES</b>	<u>740,946</u>	<u>326,000</u>	<u>311,375</u>	<u>308,225</u>
<b>EXPENDITURES</b>				
Joshua Station Development	\$ -	\$ -	\$ -	\$ 10,000
Business Development	12,359	16,300	16,300	16,300
Administrative	19,380	15,900	15,900	15,900
Capital Outlay	705,236	117,420	117,420	6,000
Debt Service - Principal	-	160,000	160,000	160,000
Debt Service - Interest	-	20,550	20,550	14,230
Other	<u>-</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>736,975</u>	<u>334,170</u>	<u>334,170</u>	<u>222,430</u>
<b>EXCESS (DEFICIT) REVENUES OVER APPROPRIATIONS</b>	<u>3,971</u>	<u>(8,170)</u>	<u>(22,795)</u>	<u>85,795</u>
<b>OTHER USES</b>				
Transfers In	-	-	-	-
Transfers Out	<u>(209,068)</u>	<u>(20,000)</u>	<u>(40,000)</u>	<u>(20,000)</u>
<b>TOTAL OTHER USES</b>	<u>(209,068)</u>	<u>(20,000)</u>	<u>(40,000)</u>	<u>(20,000)</u>
<b>NET SURPLUS (LOSS)</b>	(205,097)	(28,170)	(62,795)	65,795
<b>APPROPRIATION OF FUND BALANCE</b>	<u>-</u>	<u>28,170</u>	<u>62,795</u>	<u>-</u>
<b>BEGINNING FUND BALANCE</b>	<u>416,299</u>	<u>58,858</u>	<u>211,202</u>	<u>148,407</u>
<b>PROJECTED ENDING FUND BALANCE</b>	<u>211,202</u>	<u>30,688</u>	<u>148,407</u>	<u>214,202</u>



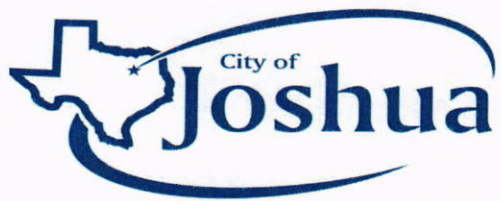
<b>TYPE B EDC FUND</b>	Audited FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Proposed Budget FY 2017
<b>REVENUES</b>				
Sales Tax	\$ 317,593	\$ 325,000	\$ 310,375	\$ 307,725
Interest earnings	780	1,000	1,000	650
Miscellaneous	11,392	20,000	20,000	20,000
<b>TOTAL REVENUES</b>	<u>329,765</u>	<u>346,000</u>	<u>331,375</u>	<u>328,375</u>
<b>EXPENDITURES</b>				
Park Construction and O&M	\$ 199,581	\$ 178,895	\$ 178,895	\$ -
Business Development	13,729	34,000	34,000	34,000
Administrative	19,456	8,900	8,900	8,900
Capital Outlay	21,069	-	-	30,000
Other	-	1,300	1,300	1,300
<b>TOTAL EXPENDITURES</b>	<u>253,835</u>	<u>223,095</u>	<u>223,095</u>	<u>74,200</u>
<b>EXCESS (DEFICIT) REVENUES OVER APPROPRIATIONS</b>	<u>75,930</u>	<u>122,905</u>	<u>108,280</u>	<u>254,175</u>
<b>OTHER USES</b>				
Transfer In	-	-	-	-
Transfers Out	(144,038)	(214,020)	(260,970)	(389,310)
<b>TOTAL OTHER USES</b>	<u>(144,038)</u>	<u>(214,020)</u>	<u>(260,970)</u>	<u>(389,310)</u>
<b>NET SURPLUS (LOSS)</b>	(68,108)	(91,115)	(152,690)	(135,135)
<b>APPROPRIATION OF FUND BALANCE</b>	<u>-</u>	<u>91,115</u>	<u>152,690</u>	<u>135,135</u>
<b>BEGINNING FUND BALANCE</b>	<u>463,219</u>	<u>461,198</u>	<u>395,111</u>	<u>242,421</u>
<b>PROJECTED ENDING FUND BALANCE</b>	<u>395,111</u>	<u>370,083</u>	<u>242,421</u>	<u>107,286</u>

<b>COURT BUILDING &amp; SECURITY FUND</b>	Audited FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Proposed Budget FY 2017
<b>REVENUES</b>				
Municipal Court Security Fees	\$ 6,607	\$ 6,000	\$ 6,000	\$ 6,500
<b>TOTAL REVENUES</b>	<u>6,607</u>	<u>6,000</u>	<u>6,000</u>	<u>6,500</u>
<b>EXPENDITURES</b>				
Court Baliff	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
Tasers	-	-	-	-
Tasers Supplies & Equipment	-	-	-	-
Service Weapons	-	-	-	-
Other Municipal Court Expenses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
<b>EXCESS (DEFICIT) REVENUES OVER APPROPRIATIONS</b>	<u>6,607</u>	<u>3,000</u>	<u>3,000</u>	<u>3,500</u>
<b>OTHER USES</b>				
Transfers In	-	-	-	-
Transfers Out	-	(15,989)	-	(37,095)
<b>TOTAL OTHER USES</b>	<u>-</u>	<u>(15,989)</u>	<u>-</u>	<u>(37,095)</u>
<b>NET SURPLUS (LOSS)</b>	6,607	(12,989)	3,000	(33,595)
<b>APPROPRIATION OF FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,595</u>
<b>BEGINNING FUND BALANCE</b>	<u>58,094</u>	<u>58,094</u>	<u>64,701</u>	<u>67,701</u>
<b>PROJECTED ENDING FUND BALANCE</b>	<u><u>64,701</u></u>	<u><u>45,105</u></u>	<u><u>67,701</u></u>	<u><u>34,106</u></u>

<b>COURT TECHNOLOGY FUND</b>	Audited FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Proposed Budget FY 2017
<b>REVENUES</b>				
Municipal Court Security Fees	\$ 8,803	2,000	2,000	7,805
<b>TOTAL REVENUES</b>	<u>8,803</u>	<u>2,000</u>	<u>2,000</u>	<u>7,805</u>
<b>EXPENDITURES</b>				
Support & Upgrade for Ticket Writers	\$ 2,650	\$ -	\$ 4,150	\$ -
Support & Maintenance for 6 Laptops	-	-	-	-
2 Zebra Printers for Citation Writers	-	-	-	-
Wireless Connection for Laptops - Verizon	3,930	-	3,000	3,000
Municipal Court Software Support	3,254	1,750	4,300	4,500
Other Municipal Court Expenses	849	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>10,683</u>	<u>1,750</u>	<u>11,450</u>	<u>7,500</u>
<b>EXCESS (DEFICIT) REVENUES OVER APPROPRIATIONS</b>	<u>(1,880)</u>	<u>250</u>	<u>(9,450)</u>	<u>305</u>
<b>OTHER USES</b>				
Transfer In	-	15,989	6,445	-
Transfers Out	-	-	-	-
<b>TOTAL OTHER USES</b>	<u>-</u>	<u>15,989</u>	<u>6,445</u>	<u>-</u>
<b>NET SURPLUS (LOSS)</b>	(1,880)	16,239	(3,005)	305
<b>APPROPRIATION OF FUND BALANCE</b>	<u>-</u>	<u>10,500</u>	<u>-</u>	<u>-</u>
<b>BEGINNING FUND BALANCE</b>	<u>4,888</u>	<u>(5,739)</u>	<u>3,008</u>	<u>3</u>
<b>PROJECTED ENDING FUND BALANCE</b>	<u><u>3,008</u></u>	<u><u>-</u></u>	<u><u>3</u></u>	<u><u>308</u></u>



<b>HOTEL TAX FUND</b>	Audited FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Proposed Budget FY 2017
REVENUES				
Hotel Occupancy Taxes	\$ 20,490	\$ 20,000	\$ 20,000	\$ 17,930
TOTAL REVENUES	<u>20,490</u>	<u>20,000</u>	<u>20,000</u>	<u>17,930</u>
EXPENDITURES				
Other Developmental Services	\$ 10,500	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	<u>10,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIT) REVENUES OVER APPROPRIATIONS	<u>9,990</u>	<u>20,000</u>	<u>20,000</u>	<u>17,930</u>
OTHER USES				
Transfers In	-	-	-	-
Transfer Out	<u>-</u>	<u>(7,500)</u>	<u>(7,500)</u>	<u>(8,000)</u>
TOTAL OTHER USES	<u>-</u>	<u>(7,500)</u>	<u>(7,500)</u>	<u>(8,000)</u>
NET SURPLUS (LOSS)	9,990	12,500	12,500	9,930
APPROPRIATION OF FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
BEGINNING FUND BALANCE	<u>68,564</u>	<u>68,564</u>	<u>78,554</u>	<u>91,054</u>
PROJECTED ENDING FUND BALANCE	<u><u>78,554</u></u>	<u><u>81,064</u></u>	<u><u>91,054</u></u>	<u><u>100,984</u></u>



**APPENDIX A**

**Additional Discretionary Funding Requests**

<b>ADDITIONAL DISCRETIONARY FUNDING REQUESTS (RECOMMENDED &amp; PROPOSED)</b>		
<b>Dept.</b>	<b>Item</b>	<b>Cost</b>
Non-departmental	Server Upgrade	8,545
Administration	City Hall/Municipal Court Building Improvements <sup>(1)</sup>	37,095
	City Hall Roof Repair	26,000
	Gas Well Inspection Fees <sup>(2)</sup>	35,000
Police	Part-time Records/Property Clerk	11,000
Animal Control	Weekend On-Call Animal CO	3,195
Fire	AED Replacements and Related Equipment	6,925
Personnel	C.O.L.A	41,726
	FSA Contribution	9,000
<b>TOTAL</b>		<b>178,486</b>

*(1) Funded via Transfer from Court Security Fund*

*(2) Offset by revenues recouped from gas well companies. Included per audit findings.*

<b>ADDITIONAL DISCRETIONARY FUNDING REQUESTS (NOT PROPOSED)</b>		
<b>Dept.</b>	<b>Item</b>	<b>Cost</b>
Police	Vehicle Replacement and Related Equipment	45,000
	Covered Parking for Patrol Vehicles	16,000
	Departmental Salary Restructure (Step Program)	80,010
Fire	3 Fulltime Firefighter/Paramedic	140,955
	Fulltime Training Captain	63,085
	Vehicle Replacement and Related Equipment	75,000
Public Works	Asphalt Roller	63,450
	Asphalt Paver	80,170
	Roller Trailer	13,100
	Equipment Trailer	18,000
	Supervisor/Crew Leader	30,050
	Excavator/Flail Mower and Related Equipment	87,980
	Outside Storage	21,000
<b>TOTAL</b>		<b>733,800</b>

**APPENDIX B**

**5-YEAR DEBT SERVICE SCHEDULE (FYE 2017-2021)**

**Certificates of Obligation, Series 2007 (Type A EDC)**

<b>DATE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
03/01/17	-	1,777.50	1,777.50
09/01/17	90,000.00	1,777.50	91,777.50
<b>TOTALS</b>	<b>90,000.00</b>	<b>3,555.00</b>	<b>93,555.00</b>

*(Funded Park & Ride Project)*

**Certificates of Obligation, Series 2008 (Type A EDC)**

<b>DATE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
02/01/17	70,000.00	6,026.80	76,026.80
08/01/17	-	4,643.60	4,643.60
02/01/18	75,000.00	4,643.60	79,643.60
08/01/18	-	3,161.60	3,161.60
02/01/19	80,000.00	3,161.60	83,161.60
08/01/19	-	1,580.80	1,580.80
02/01/20	80,000.00	1,580.80	81,580.80
08/01/20	-	-	-
<b>TOTALS</b>	<b>305,000.00</b>	<b>24,798.80</b>	<b>329,798.80</b>

*(Funded purchase of land and construction of public street in Joshua Station)*

**General Obligation Refunding Bonds, Series 2008**

<b>DATE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
02/01/17	140,000.00	11,126.50	151,126.50
08/01/17	-	8,508.50	8,508.50
02/01/18	145,000.00	8,508.50	153,508.50
08/01/18	-	5,797.00	5,797.00
02/01/19	155,000.00	5,797.00	160,797.00
08/01/19	-	2,898.50	2,898.50
02/01/20	155,000.00	2,898.50	157,898.50
<b>TOTALS</b>	<b>595,000.00</b>	<b>45,534.50</b>	<b>640,534.50</b>

*(Election held 12/11/99; Funded refund of GO Bond, Series 2000 for street and police station improvements, purchase of vehicles for fire department and other public safety vehicles/equipment, purchase of vehicle and equipment for public works, and the construction of city hall)*



**General Obligation Bonds, Series 2010**

<b>DATE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
02/01/17	175,000.00	61,565.63	236,565.63
08/01/17	-	58,940.63	58,940.63
02/01/18	180,000.00	58,940.63	238,940.63
08/01/18	-	55,790.63	55,790.63
02/01/19	185,000.00	55,790.63	240,790.63
08/01/19	-	52,553.13	52,553.13
02/01/20	195,000.00	52,553.13	247,553.13
08/01/20	-	48,653.13	48,653.13
02/01/21	200,000.00	48,653.13	248,653.13
08/01/21	-	44,653.13	44,653.13
<b>TOTALS</b>	<b>935,000.00</b>	<b>538,093.80</b>	<b>1,473,093.80</b>

*\*Retires on 02/01/30; Total Outstanding Balance as of 09/30/16 = 4,116,453.25*

*(Election held 11/3/09; \$3,710,000 1<sup>st</sup> installment of \$6,060,000 total project cost; Funded construction of fire station, street and drainage improvements)*

**General Obligation Bonds, Series 2012**

<b>DATE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
02/01/17	100,000.00	31,900.00	131,900.00
08/01/17	-	30,900.00	30,900.00
02/01/18	100,000.00	30,900.00	130,900.00
08/01/18	-	29,900.00	29,900.00
02/01/19	105,000.00	29,900.00	134,900.00
08/01/19	-	28,850.00	28,850.00
02/01/20	105,000.00	28,850.00	133,850.00
08/01/20	-	27,800.00	27,800.00
02/01/21	110,000.00	27,800.00	137,800.00
08/01/21	-	26,700.00	26,700.00
<b>TOTALS</b>	<b>520,000.00</b>	<b>293,500.00</b>	<b>813,500.00</b>

*\*Retires on 02/01/32; Total Outstanding Balance as of 09/30/16 = 2,595,150.00*

*(Election held 11/3/09; \$2,350,000 2<sup>nd</sup> installment of \$6,060,000 total project cost; Funded drainage improvements for Coffield, Johua Meadows and Mt. Valley/Village Creek areas.)*

**(Continued on next page)**

**Certificates of Obligation, Series 2012**

<b>DATE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
02/01/17	-	50,387.50	50,387.50
08/01/17	190,000.00	50,387.50	240,387.50
02/01/18	-	48,487.50	48,487.50
08/01/18	200,000.00	48,487.50	248,487.50
02/01/19	-	46,487.50	46,487.50
08/01/19	205,000.00	46,487.50	251,487.50
02/01/20	-	44,437.50	44,437.50
08/01/20	215,000.00	44,437.50	259,437.50
02/01/21	-	42,287.50	42,287.50
08/01/21	225,000.00	42,287.50	267,287.50
<b>TOTALS</b>	<b>1,035,000.00</b>	<b>464,175.00</b>	<b>1,499,175.00</b>

*\*Retires on 08/01/33; Total Outstanding Balance as of 09/30/16 = 5,204,887.50*

*(Funded purchase of land and construction of YMCA; annual debt service currently shared 50/50% by Type B EDC and Debt Service fund, i.e. property taxes.)*