

2018-2019

BUDGET



NOTICE

THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$105,300 OR 4.1 PERCENT INCREASE FROM LAST YEAR'S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$53,300.

Record of Vote

September 18, 2018 Council Meeting
Mayor Jeff Daugherty (none voting position)

Council Place	Name	For	Against	Absent
1	Rick Thelen			
2	Clyde Harper			
3	Ginger Sims			
4	Bob Tardiff			
5	Bryan Summerville			

Property Tax Rate

This Year Rates 2018-2019

ADOPTED RATE	MAINTENANCE/ OPERATIONS TAX RATE	DEBT RATE
.475	.246435	.228565

Effective Tax Rate: .470691

Rollback Tax Rate: .48609503

Total Debt Obligations (principal) secured by property taxes: \$16,579,749

Last year Rates 2017-2018

ADOPTED RATE	MAINTENANCE/ OPERATIONS TAX RATE	DEBT RATE
.476	.246072	.229928

Effective Tax Rate: .476948

Rollback Tax Rate: .489198

Total Debt Obligations (principal) secured by property taxes: \$16,333,523



City Council,

Again, we want to thank you for your support and cooperation in the molding of this year's City Budget.

The tax rate was decreased from \$.476 to \$.475 which is a slight decrease from the previous year. The .475 rate is slightly higher than the effective but below than the rollback rate. An annual increase in the City's appraisal values has contributed being able to keep the tax rate low.

Sales tax again plays such a critical part in the revenues of our City and still shows a steady increase this year. We budgeted more in the sales tax revenues for the coming year than last year budget but not as much as we actually received this past year. Careful consideration was taken to not over budget sales tax revenues due to the construction on I-20 for the next 17 months that may adversely effected sales tax.

We have always maintained that one of the most valuable assets the City has is its employees. We thank you for maintaining the current benefits of our employees and the 3% COLA pay increase. We did not add any new employee for next year budget.

The budget is separated into the general expenditures of maintenance and operations for all departments and capital improvements for next year and future capital needs. Again, all Capital expenditures will receive Council approval before purchases are made. A Fund was added this year to set aside funds to build a Community Center that the citizens can enjoy for years to come.

We began the past year with approximately \$2.8 million in the City's reserves and Capital Accounts and will begin the new budget with approximately \$3.3 million that includes the \$1.3 million in reserve accounts of the combination of General and Utility Fund.

We as a staff are excited about the future of our City, and look forward with great anticipation to the growth we believe is coming rapidly. We recognize that there will be many opportunities and challenges for us as staff and for you as the City Council to address during the next budget year. Again, thank you for your patience and input in the formation of this year's budget.

Carolyn Caldwell
City Manager

APPROPRIATIONS ORDINANCE NO. 20-2018

AN ORDINANCE ADOPTING A BUDGET FOR THE PERIOD BEGINNING OCTOBER 1, 2018 AND ENDING SEPTEMBER 30, 2019; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH

WHEREAS, The City Manager of the City of Lindale, Texas has submitted to the City Council a proposed budget of the revenues and expenses of said City for the period beginning October 1, 2018 and ending September 30, 2019 and which said proposed budget has been compiled from detailed information obtained from several departments, divisions, and offices of the City, and,

WHEREAS, The City Council has received said City Manager's proposed budget, a copy of which proposed budget and all supporting schedules have been filed with the City Clerk of the City of Lindale, Texas, and said Council is of the opinion that the same should be approved and adopted and that public hearing, before the City Council has been heretofore, September 4, 2018 held in accordance with Article 689a 13 R. C. S. of Texas, 1925, as amended.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LINDALE, TEXAS AS FOLLOWS:

SECTION 1. That the proposed budget of Revenues and Expenditures for the City of Lindale, Texas for the period beginning October 1, 2018 and ending September 30, 2019, as submitted to the City Council by the City Manager or said City, be, and the same is in all things adopted and approved as the budget of all the current expenses as well as the fixed charges against said City for the period beginning October 1, 2018 and ending September 30, 2019.

SECTION 2. That the Sum of \$5,017,070 for the payment of operating expenses and necessary transfers to other funds of the City Government as hereinafter itemized is hereby appropriated to:

GENERAL GOVERNMENT

Administration.....	\$	853,630
Community Development.....	\$	394,180
Court.....	\$	357,920
Fire.....	\$	15,000
Police.....	\$	1,931,200
Public Works.....	\$	1,432,140
Tourism Department.....	\$	16,500
Economic Development.....	\$	16,500

SECTION 3. That the Sum of \$512,000 is appropriated from General Capital Fund for capital outlay.

SECTION 4. That the Sum of \$2,580,400 is appropriated from revenues and balanced on hand and in the Water and Sewer Department to operating, capital, and inter-fund transfers of the Water and Sewer Department.

SECTION 5. That the Sum of \$503,500 is appropriated from the Water Capital Fund for capital outlay.

SECTION 6. That the Sum of \$398,790 is appropriated from the Hotel-Motel Fund and ordered expended for the proposed outlined expenses in the Hotel-Motel Fund budget for the budget period.

SECTION 7. That the Sum of \$44,675 is appropriated out of the Cemetery Fund and ordered expended for the proposed outlined expenses in the Cemetery Fund budget for the budget period.

SECTION 8. That the Sum of \$1,782,550 is appropriated out of the General Obligation Bond Interest and Sinking Fund for the purposed of paying the interest, principal, and exchange of the City's obligations and Certificates of Obligations coming due during the budget period.

SECTION 9. The Budget attached is part of this ordinance including all funds and sums. This Ordinance shall be and remain in full force and effect from and after its passage and approval by the City Council and all ordinances or parts of ordinances in conflict herewith are hereby repealed.

Voter		Not Present	Aye	Naye	Abstain	Motion	Second
Jeff D. Daugherty	Mayor						
Rick Thelen	Place 1		✓				
Clyde Harper	Place 2		✓				
Ginger Sims	Place 3						✓
Bob Tardiff	Place 4					✓	
Bryan Summerville	Place 5	✓					

READ, ADOPTED AND APPROVED BY THE CITY COUNCIL, this 18th day of September, 2018.

ATTEST:


Michelle Phillips, City Secretary


Jeff D. Daugherty, Mayor

ORDINANCE NO. 21-2018

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LINDALE, TEXAS RATIFYING THE PROPERTY INCREASE REFLECTED IN THE FISCAL YEAR 2018-2019 BUDGET THAT WILL REQUIRE RAISING MORE REVENUE FROM PROPERTY TAXES THAN IN THE FISCAL YEAR 2017-2018 BUDGET DECLARING AN EMERGENCY.

WHEREAS, the City Council has, on this same date, and prior to its consideration and adoption of this Ordinance, adopted by separate Ordinance the Budget of the City of Lindale for the Fiscal Year 2018-2019 Budget (hereinafter "FY 2019 Budget"); and

WHEREAS, the Fiscal Year 2018-2019 Budget will require raising more revenue from property taxes than in the Budget of the City of Lindale for Fiscal Year 2017-2018 ("FY 2018 Budget"); and

WHEREAS, Section 102.007(c) Texas Local Government Code, provides that upon the adoption of a budget that will require raising more revenue from property taxes than in the previous year that a separate vote of the governing body to ratify the property tax increase reflected in the budget, and that such vote is in addition to and separate from the vote to adopt the budget or to set the tax rate; and

WHEREAS, in order to comply with Section 102.007(c) of the Texas Local Government Code, it is necessary for the City Council to take the actions accomplished and evidenced by this Ordinance.

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

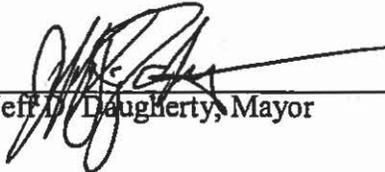
SECTION ONE. That in compliance with the requirements of Section 102.007(c), Texas Local Government Code, the City Council of the City of Lindale does hereby in all things ratify the property tax increase reflected in the Fiscal Year 2018-2019 Budget which will require raising more revenue from property taxes than in the Fiscal Year 2017-2018 Budget.

SECTION TWO. A copy of the "*Vote Results*" sheet for this Ordinance, reflecting the record vote of the City Council on this Ordinance, shall be attached to this Ordinance by the City Secretary, and shall constitute a part of this Ordinance for all purposes.

SECTION THREE. In order for this City Council to transact its business and approve the Fiscal Year 2018-2019 budget in a timely manner, it is necessary for this ordinance be acted upon and adopted immediately. Such facts constitute an emergency for the preservation of the public health, safety, welfare and business of the City of Lindale and this Ordinance shall take effect on the 18th day of September 2018.

Voter		Not Present	Aye	Naye	Abstain	Motion	Second
Jeff Daugherty	Mayor						
Rick Thelen	Place 1						✓
Clyde Harper	Place 2		✓				
Ginger Sims	Place 3					✓	
Bob Tardiff	Place 4		✓				
Bryan Summerville	Place 5	✓					

MOTION CARRIED THIS 18TH DAY OF SEPTEMBER 2018.



 Jeff D. Daugherty, Mayor

Attested 

 Michelle Phillips, City Secretary

ORDINANCE NO. 22-2018

AN ORDINANCE LEVYING TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF LINDALE, TEXAS AND PROVIDING FOR THE INTEREST AND SINKING FUND FOR THE YEAR 2018-2019 AND APPORTIONING EACH LEVY FOR THE SPECIFIC PURPOSE.

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

SECTION 1. That there is hereby levied and there shall be collected for the use and support of the Municipal Government of the City of Lindale, Texas and to provide Interest and Sinking Fund for the year 2018-2019 upon all property, real, personal, and mixed, within the corporate limits of said City subject to taxation, a tax of .475 (\$.475) on each One Hundred Dollars (\$100.00) valuation of property, said tax being so levied and apportioned at 100% valuation for the specific purpose here set forth:

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY .09% AND WILL RAISE MORE TAXES ON A \$100,000 HOME BY APPROXIMATELY \$4.31.

- (1) For maintenance and support of the general government (General Fund) .246435 cents (\$.246435) on each One Hundred Dollars (\$100.00) valuation of property, and
- (2) For the Interest and Sinking Fund .228565 cents-(\$.228565) on each One Hundred Dollars (\$100.00) valuation of property to be apportioned as follows:

SECTION 2. All monies collected under this ordinance for the specific item there named, be, and same are hereby, appropriated and set apart for the specific purpose indicated in each item and that the Assessor and Collector of Taxes, the City Treasure, and City Secretary shall keep these accounts so as to readily and distinctly show the amount collected, the amounts expended, and the amount on hand at any time, belonging to such funds. It is hereby made the duty of the Tax Assessor and Collector of Taxes and every person that collects money for the City of Lindale, to deliver to the City Treasurer and the City Secretary at the time of depositing any monies a statement showing to what fund such deposit should be made and from what source received. All receipts for the City not specifically apportioned by this ordinance are here made payable to the General Fund of the City of Lindale.

SECTION 3. That this ordinance shall take effect and be in force from and after its passage.

Record of Vote: Levying Tax Rate .475 for the use and support of the Municipal Government of the City of Lindale for the Year 2018-2019 and apportioning each Levy for the specific purpose.

Tax Rate Vote		Not Present	Aye	Naye	Abstain	Motion	Second
Jeff Daugherty	Mayor						
Rick Thelen	Place 1					✓	
Clyde Harper	Place 2						✓
Ginger Sims	Place 3		✓				
Bob Tardiff	Place 4		✓				
Bryan Summerville	Place 5	✓					

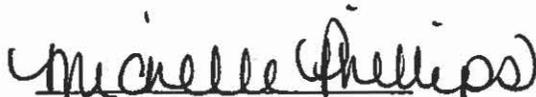
Record of Vote: Ordinance Levying a Tax Rate of .228565 for Interest and Sinking (I/S) for the Budget Year 2018-2019.

I/S Rate Vote		Not Present	Aye	Naye	Abstain	Motion	Second
Jeff Daugherty	Mayor						
Rick Thelen	Place 1		✓				
Clyde Harper	Place 2		✓				
Ginger Sims	Place 3						✓
Bob Tardiff	Place 4					✓	
Bryan Summerville	Place 5	✓					

Record of Vote: Ordinance Levying a Tax Rate of .246435 for Maintenance and Operating (M/O) for the Budget Year 2018-2019.

M/O Rate Vote		Not Present	Aye	Naye	Abstain	Motion	Second
Jeff Daugherty	Mayor						
Rick Thelen	Place 1		✓				
Clyde Harper	Place 2						✓
Ginger Sims	Place 3		✓				
Bob Tardiff	Place 4					✓	
Bryan Summerville	Place 5	✓					

PASSED AND APPROVED THIS 18th DAY OF SEPTEMBER, 2018.


Michelle Phillips, City Secretary


Jeff Daugherty, Mayor

as of August 2018

Total CK+CD's

General/Reserve/Capital \$ 2,395,464.27

Water/Reserve/Capital \$ 1,252,734.33

Restricted Funds

2015 BOND (TIF)	\$ 153,091.91
2017 Bond	\$ 810,744.27
414-I&S FUND	\$ 1,092,730.92
111-REINV ZONE #2	\$ 11,242.09
113-REINV ZONE #3	\$ 46,768.16
202-INFRASTRUCTURE	\$ 488,338.84
513-CEMETERY	\$ 7,243.07
514-CEMETERY Reserves	\$ 104,479.08
516-HOTEL/MOTEL	\$ 861,288.83
517-PARROTT PARK	\$ (1,403.38)
520-TOURISM FUND	\$ 66,942.57
518-KINZIE HOUSE	\$ (1,930.14)
722-KINZIE TRUST	\$ 217,336.95
723-IB TRUST FUND	\$ 21,685.25
105-CT TECH	\$ 31,839.28
106-BUILDING SECURITY	\$ 56,835.32
107-CHILD SAFETY	\$ 28,357.65
110-PEG FEES	\$ 56,308.30

GENERAL FUND

The General Fund receives the majority of its funds from Ad Val Tax and Sales Tax. There are five main departments funded by the General Fund they are Administration, Court, Community Development, Police, and Public Works. The main revenues for the General Fund are Ad Val Tax and Sales Tax.

2018-2019 General Fund Overview

5 million

Revenue Streams

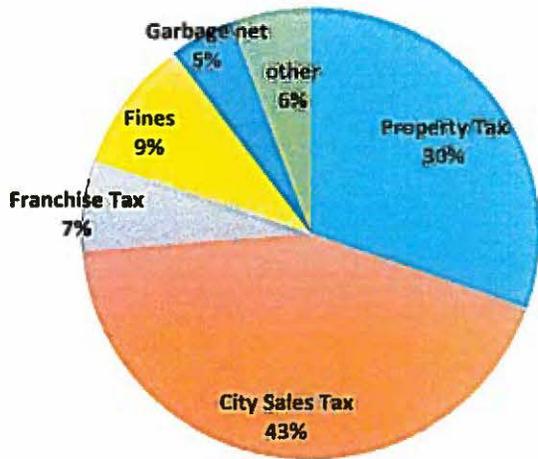
Property Tax	1,327,000
City Sales Tax	1,895,000
Franchise Tax	285,000
Fines	415,000
Garbage net	200,000 *
other	247,700

Expenditures

Administration	853,630
Community Development	394,132
Municipal Court	357,920
Police	1,931,200
Street/Parks etc	782,140 *
Other	50,978

Where does the money come from

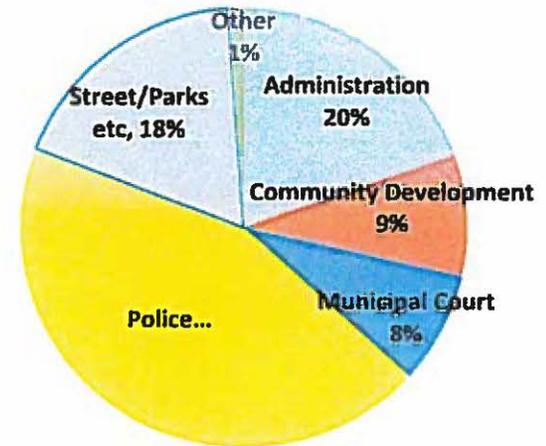
Revenue



■ Property Tax ■ City Sales Tax ■ Franchise Tax ■ Fines ■ Garbage net ■ other

Where does the City spend the money

Expenditures

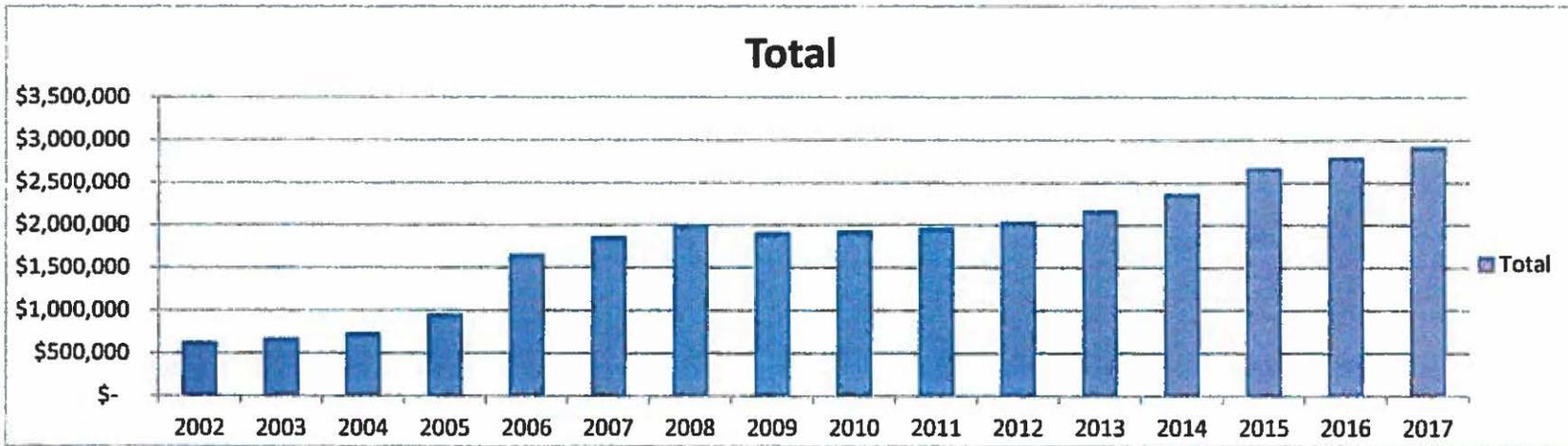


■ Administration ■ Community Development
 ■ Municipal Court ■ Police
 ■ Street/Parks etc ■ Other

SALES TAX

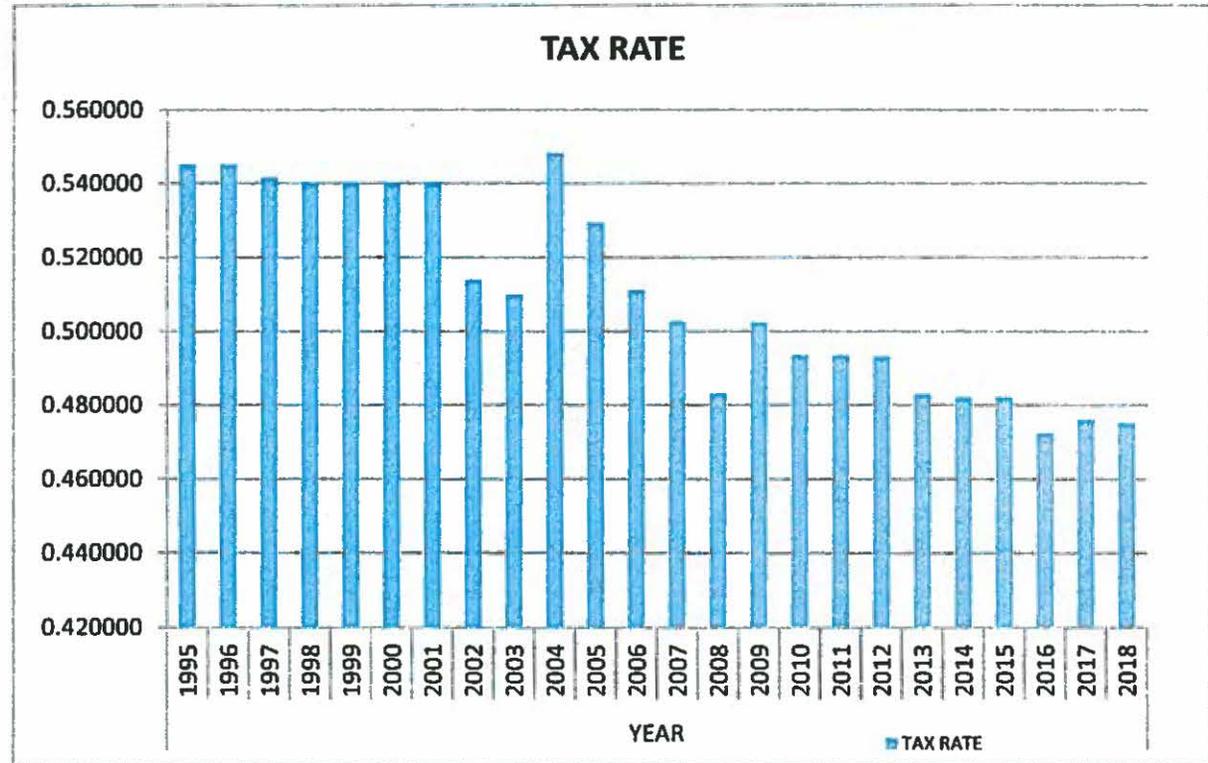
Year	January	February	March	April	May	June	July	August	September	October	November	December	Total
2002	44,060	68,796	44,622	42,147	59,055	50,253	47,777	61,445	49,255	45,203	58,797	46,549	\$ 617,959
2003	41,678	69,924	50,365	44,216	62,002	50,970	49,830	62,526	55,305	51,204	64,913	54,274	\$ 657,206
2004	48,453	69,715	51,747	47,606	72,741	61,268	54,616	72,570	60,502	56,878	69,166	55,516	\$ 720,777
2005	55,002	78,235	56,360	53,376	77,647	69,477	65,264	91,355	83,288	73,670	128,795	110,988	\$ 943,457
2006	136,335	169,172	114,918	112,984	147,858	125,284	136,127	153,333	130,216	126,805	160,058	132,449	\$ 1,645,540
2007	137,373	188,554	121,297	137,186	182,341	142,062	153,291	170,406	154,218	145,076	171,695	147,234	\$ 1,850,732
2008	152,368	200,068	132,612	113,112	201,072	150,253	169,071	187,415	175,358	149,173	173,171	175,167	\$ 1,978,838
2009	146,092	198,392	135,467	145,195	181,938	157,180	160,243	183,219	151,084	139,549	161,409	139,772	\$ 1,899,540
2010	145,435	191,370	128,285	135,738	190,234	157,325	156,386	186,621	151,900	147,426	180,967	149,147	\$ 1,920,835
2011	154,628	202,565	134,414	135,628	197,120	160,875	152,551	187,347	158,199	149,537	170,464	146,788	\$ 1,950,116
2012	160,341	203,240	146,785	155,690	191,117	159,355	169,867	187,604	160,128	158,391	178,629	158,426	\$ 2,029,574
2013	169,405	213,243	151,845	163,709	203,526	179,378	183,024	209,337	172,620	165,426	175,692	171,369	\$ 2,158,574
2014	174,613	220,875	152,191	187,350	209,881	199,745	188,846	217,765	211,202	194,023	200,946	199,393	\$ 2,356,831
2015	207,243	241,927	167,672	181,508	232,530	221,999	205,093	293,465	242,854	216,278	228,983	220,708	\$ 2,660,260
2016	205,118	275,570	184,531	210,301	273,929	213,483	232,349	264,249	224,012	223,159	246,127	232,199	\$ 2,785,027
2017	249,694	268,063	211,703	229,693	263,653	228,081	252,852	260,831	244,687	238,897	241,661	225,011	\$ 2,914,825

2018 not reflected on chart year not closed/City amount 2/3 LEDC amount 1/3



TAX RATE HISTORY

Year	TAX RATE
1995	0.545000
1996	0.545000
1997	0.541500
1998	0.540000
1999	0.540000
2000	0.540000
2001	0.540000
2002	0.513953
2003	0.510000
2004	0.548100
2005	0.529300
2006	0.511200
2007	0.502600
2008	0.483100
2009	0.502300
2010	0.493400
2011	0.493300
2012	0.493000
2013	0.482800
2014	0.482100
2015	0.482100
2016	0.472218
2017	0.476000
2018	0.475000



	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of 25 2018	BUDGET
					July	
102-GENERAL FUND						
FINANCIAL SUMMARY						
<u>REVENUE SUMMARY</u>						
TAXES	3,055,363	3,273,280	3,465,579	3,373,000	3,153,539	3,505,570
FINES AND FEES	527,364	520,172	712,891	510,000	432,367	515,000
OTHER REVENUES	1,126,603	1,115,606	1,154,055	1,001,500	1,144,205	996,500
TRANSFER/ADJUSTMENTS	0	0	0	0	0	0
TOTAL REVENUES	4,709,330	4,909,059	5,332,524	4,884,500	4,730,111	5,017,070
<u>EXPENDITURE SUMMARY</u>						
GENERAL ADMINISTRATION	756,965	749,168	711,180	727,600	588,659	853,630
CODE ENFORCEMENT	299,391	272,580	323,483	382,300	299,665	394,180
MUNICIPAL COURT	327,188	317,637	322,437	357,620	260,050	357,920
FIRE DEPARTMENT	17,235	12,636	12,744	13,000	7,601	15,000
POLICE DEPARTMENT	1,449,533	1,650,539	1,714,347	1,884,340	1,453,095	1,931,200
PUBLIC WORKS	1,305,763	1,315,776	1,318,358	1,500,540	1,254,774	1,432,140
TOURISM EVENTS	6,133	19,810	9,360	19,100	8,702	16,500
LINDALE ECONOMIC DEV CO	101,648	15,156	13,049	0	12,175	16,500
TOTAL EXPENDITURES	4,263,856	4,353,302	4,424,958	4,884,500	3,884,721	5,017,070
REVENUE OVER/(UNDER) EXPENDITURES	445,474	555,756	907,567	0	845,391	0
	=====	=====	=====	=====	=====	=====

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018 YTD as of July 25 2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget		BUDGET
102-GENERAL FUND FINANCIAL SUMMARY						
REVENUES						
<u>TAXES</u>						
102-00-4110 AD VAL & DEL TAX	1,016,380	1,098,719	1,184,250	1,263,000	1,211,072	1,327,000
102-00-4120 FRANCHISE TAX	301,206	301,791	293,871	280,000	317,134	285,000
102-00-4130 SALES TAX	1,737,777	1,872,771	1,987,458	1,830,000	1,625,333	1,893,570
TOTAL TAXES	3,055,363	3,273,280	3,465,579	3,373,000	3,153,539	3,505,570
<u>FINES AND FEES</u>						
102-00-4205 PERMITS (BLDG-PLMBG-ELEC)	74,081	108,164	142,865	75,000	113,426	100,000
102-00-4210 FINES & FORFEITURES _(see exp 03-5636)	453,283	412,008	570,026	435,000	318,941	415,000
(note: new auditor 2012-2013 fines state cost adjustment)						
TOTAL FINES AND FEES	527,364	520,172	712,891	510,000	432,367	515,000
<u>OTHER REVENUES</u>						
102-00-4310 GARBAGE COLLECTION _(see exp 06-5370)	838,933	866,861	904,234	830,000	772,878	830,000
102-00-4410 GARBAGE TAX _(see exp 01-5640)	67,022	67,958	70,692	68,000	61,811	68,000
102-00-4415 INSURANCE REIMBURSEMENT FUND	0	0	4,445	0	14,462	0
102-00-4420 TRANSFER FROM OTHER FUNDS	0	3,000	0	0	0	0
102-00-4425 REFUNDS	0	(150)	0	0	(1,076)	0
102-00-4430 MISCELLANEOUS INCOME	25,406	23,501	67,170	15,000	193,152	15,000
102-00-4435 INTEREST EARNED	15,445	17,464	14,886	12,000	16,803	12,000
102-00-4440 DOWNTOWN REVENUES	0	1,003	745	0	505	0
102-00-4441 EVENT/FESTIVAL FEES	0	2,100	1,350	0	1,800	0
102-00-4445 RENTAL OF COMMUNITY CENTER	13,925	13,890	14,385	12,000	10,625	15,000

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
<u>OTHER REVENUES-continues</u>						
102-00-4446 PICKERS PAVILION RENT	3,900	4,650	11,598	4,500	16,995	10,000
102-00-4465 TRANS FROM GENERAL RESERVE	0	0	0	0	0	0
102-00-4466 TRANS FROM GENERAL CAPITAL	0	0	0	0	0	0
102-00-4485 REIMBURSED FUNDS	602	0	0	0	0	0
102-00-4486 LEDC REIMBURSEMENT	101,648	31,043	0	0	0	16,500
102-00-4487 RENTAL INCOME	59,721	75,850	64,550	60,000	56,250	30,000
102-00-4500 PROCEEDS OF CAPITAL LEASE	0	8,438	0	0		0
TOTAL OTHER REVENUES	1,126,603	1,115,606	1,154,055	1,001,500	1,144,205	996,500
<u>TRANSFER/ADJUSTMENTS</u>						
102-00-4999 TRANSFER FROM OTHER FUNDS	0	0	0	0		0
TOTAL TRANSFER/ADJUSTMENTS	0	0	0	0	0	0
TOTAL REVENUES	4,709,330	4,909,059	5,332,524	4,884,500	4,730,111	5,017,070

ADMINISTRATION

The Administrative Department provides the overall management and administration of the City and its operating departments. The staff gives support to the Mayor and City Council, prepares the City Budget, and prepares and provides operational and informational reports. The administrative staff is responsible for implementing Council policy and overseeing budget expenditures. Administration also directly supervises the Municipal Court and Water Department employees located in City Hall.

STAFFING

City Manager	Carolyn Caldwell
Financial Director	David Craft
City Secretary	Michelle Phillips
Administrative Assistant	Jill Childs

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
102-GENERAL FUND						
GENERAL ADMINISTRATION						
EXPENDITURES						
<u>PERSONNEL SERVICES</u>						
102-01-5110 SUPERVISION	153,857	208,843	151,309	165,000	138,716	246,800
102-01-5111 SALARIES FULL-TIME	29,369	28,833	29,363	37,000	26,060	38,800
102-01-5112 SALARIES PART-TIME	0	0	0	0	0	0
102-01-5113 OVERTIME	1,499	0	0	1,000	0	1,000
102-01-5114 CONTRACT LABOR	0	0	0	0	0	0
102-01-5115 VACATION	8,421	15,315	8,228	0	2,982	0
102-01-5116 SICK LEAVE	1,846	4,893	1,953	0	2,625	0
102-01-5117 HOLIDAY	9,564	9,618	6,263	0	5,786	0
102-01-5118 COMP TIME	2,550	5,627	2,986	0	3,429	0
102-01-5130 AUTO ALLOWANCE	7,200	4,920	7,800	7,200	6,000	7,200
102-01-5160 RETIREMENT	32,450	40,887	29,503	30,000	23,782	41,800
102-01-5170 SOCIAL SECURITY/MEDICARE	16,394	20,388	15,505	15,500	14,198	22,000
102-01-5175 HEALTH INSURANCE	19,822	15,330	9,982	15,000	10,987	20,700
102-01-5176 DENTAL	976	823	1,160	1,400	1,054	1,500
102-01-5177 LIFE INSURANCE	722	1,179	329	650	660	730
102-01-5178 VISION	274	192	278	350	252	400
102-01-5179 LONG TERM DISABILITY	605	562	385	450	461	500
102-01-5180 WORKERS COMP	728	1,137	715	700	669	700
102-01-5185 HEALTH REIMBURSEMENT	0	0		0	625	1,000
TOTAL PERSONNEL SERVICES	286,275	358,547	265,758	274,250	238,286	383,130

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget.	YTD as of July 25 2018	BUDGET
<u>SUPPLIES</u>						
102-01-5210 OFFICE SUPPLIES	7,824	5,769	6,492	7,000	6,033	7,000
102-01-5215 POSTAGE	1,540	1,632	1,519	1,500	1,416	1,500
102-01-5235 TECHNICAL SUPPLIES	600	0	0	0	9,659	500
102-01-5250 CLEANING SUPPLIES	0	0	0	100	0	100
102-01-5255 BUILDING SUPPLIES	97	263	209	350	234	300
102-01-5290 MISCELLANEOUS SUPPLIES	10,691	6,966	6,823	8,000	7,624	8,000
TOTAL SUPPLIES	20,752	14,630	15,042	16,950	24,966	17,400
<u>CONTRACTUAL</u>						
102-01-5305 MISCELLANEOUS	4,698	815	667	2,000	1,562	2,000
102-01-5310 COMMUNICATIONS-TELEPHONE	10,675	9,427	9,830	12,000	15,880	24,000
102-01-5315 INSURANCE & BONDS	27,265	21,936	23,829	27,000	27,532	28,000
102-01-5320 PUBLICATIONS & ADVERTISING	8,042	3,891	4,041	6,000	5,220	6,000
102-01-5325 UTILITIES	21,474	18,744	16,973	20,000	17,541	21,000
102-01-5330 LIBRARIAN	45,100	40,000	40,000	40,000	33,333	40,000
102-01-5335 ASSOCIATIONS DUES	4,262	3,633	3,424	3,400	998	3,400
102-01-5340 DOWNTOWN EXPENDITURES	0	0	0	0	0	0
102-01-5350 TRAVEL	12,364	7,758	4,101	11,000	1,880	11,000
102-01-5355 SCHOOLS	6,588	970	4,706	4,000	1,160	4,000
102-01-5360 ETS FEES/BANK SVC CHGS	0	0	0	200	0	200
102-01-5395 SOFTWARE CONTRACT	16,115	11,893	13,139	15,000	16,192	16,000
TOTAL CONTRACTUAL	156,583	119,068	120,707	140,600	121,298	155,600
<u>MAINTENANCE</u>						
102-01-5410 BUILDING AND GROUNDS	17,496	9,081	19,837	8,000	9,872	10,000
102-01-5411 JANITORIAL	18,750	14,938	12,709	20,000	10,500	20,000

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018 YTD as of July 25 2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget		BUDGET
<u>MAINTENANCE Continued</u>						
102-01-5415 FURNITURE & FIXTURES	0	0	0	800	1,630	500
102-01-5420 MACHINERY & EQUIPMENT	4,253	2,765	7,349	6,000	3,266	6,000
TOTAL MAINTENANCE	40,498	26,784	39,894	34,800	25,268	36,500
<u>SUNDRY</u>						
102-01-5615 ELECTIONS	3,535	7,468	5,610	8,000	0	8,000
102-01-5620 LEGAL	30,031	32,215	19,835	35,000	17,540	35,000
102-01-5621 PROFESSIONAL	152,324	121,527	156,328	120,000	80,009	120,000
102-01-5625 REFUNDS			0	0	0	0
102-01-5640 STATE COMP (GARBAGE TAX)	66,965	68,930	70,496	68,000	62,103	68,000
102-01-5645 TAX REBATE			17,510	30,000	19,189	30,000
TOTAL SUNDRY	252,856	230,140	269,779	261,000	178,841	261,000
<u>CAPITAL EXPENDITURES</u>						
102-01-5710 BUILDING & GROUNDS	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	0	0	0	0	0	0
102-01-6040 BAD DEBT RESERVE	0					
TOTAL TRANSFER/MISCELLANEOUS	0	0	0	0	0	0
TOTAL ADMINISTRATION	756,965	749,168	711,180	727,600	588,659	853,630

COMMUNITY DEVELOPMENT

The Community Development Department is responsible for administration of building codes, issuance of permits, inspections, enforcement of City ordinances, fire safety and animal control. They review plats and plans and schedule meetings with the Planning and Zoning and Board of Adjustments when necessary and keep minutes of those meetings. They maintain and update codes that relate to construction and safety. Director attends City appointed boards as needed for information and directional purposes.

STAFFING

Community Development Director

Steven Lloyd

Building Inspector

Craig Porter

Code Enforcement Officer

Kristi Freislinger

Administrative Assistant

Isela Garcia

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018 YTD as of July 25 2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget		BUDGET
102-GENERAL FUND						
CODE ENFORCEMENT						
EXPENDITURES						
<u>PERSONNEL SERVICES</u>						
102-02-5110 SUPERVISION	44,735	60,328	64,114	70,000	50,756	73,700
102-02-5111 SALARIES FULL-TIME	98,099	64,717	98,909	124,000	87,283	128,200
102-02-5112 SALARIES PART-TIME	0	0	0	0	0	
102-02-5113 OVERTIME	3,528	6,036	10,885	15,000	8,094	8,000
102-02-5115 VACATION	7,210	5,754	4,552	0	9,901	0
102-02-5116 SICK LEAVE	3,964	5,078	4,539	0	4,569	0
102-02-5117 HOLIDAY	7,467	6,576	10,794	0	11,243	0
102-02-5118 COMP TIME	4,219	4,208	6,389	0	6,881	0
102-02-5160 RETIREMENT	25,618	22,113	28,660	30,000	23,061	30,000
102-02-5170 SOCIAL SECURITY/MEDICARE	12,945	11,449	15,279	16,000	13,673	16,100
102-02-5175 HEALTH INSURANCE	22,757	18,386	23,809	28,000	21,655	27,700
102-02-5176 DENTAL	1,491	1,415	1,703	1,810	1,410	1,990
102-02-5177 LIFE INSURANCE	542	419	439	500	491	500
102-02-5178 VISION	419	324	413	440	337	440
102-02-5179 LONG TERM DISABILITY	442	392	520	550	435	550
102-02-5180 WORKERS COMP	1,348	1,337	1,014	3,000	2,031	2,000
102-02-5185 HEALTH REIMB ACCOUNT				0	1,650	1,000
TOTAL PERSONNEL SERVICES	234,784	208,535	272,018	289,300	243,470	290,180
<u>SUPPLIES</u>						
102-02-5210 OFFICE SUPPLIES	2,679	2,144	3,428	4,000	2,077	4,000
102-02-5215 POSTAGE	516	192	490	600	196	600

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of 25 2018	BUDGET
					July	
<u>SUPPLIES Cont.</u>						
102-02-5225 WEARING APPAREL	1,135	460	663	1,000	430	1,000
102-02-5230 FUEL/GAS & DIESEL	1,992	1,532	3,775	3,000	2,904	3,000
102-02-5235 TECHNICAL SUPPLIES	783	726	2,765	2,500	58	2,500
102-02-5290 MISCELLANEOUS SUPPLIES	90	289	261	300	34	300
102-02-5292 COMPUTER SUPPLIES	1,528	0	803	3,000	0	3,000
TOTAL SUPPLIES	8,722	5,343	12,186	14,400	5,699	14,400
<u>CONTRACTUAL</u>						
102-02-5310 COMMUNICATIONS-TELEPHONE	5,322	4,584	4,902	6,000	4,674	6,000
102-02-5311 COMMUNICATIONS	0	0	0	0	0	0
102-02-5315 INSURANCE & BONDS CASUALTY	614	716	826	600	735	600
102-02-5320 PUBLICATIONS & ADVERTISING	10	794	100	1,000	236	1,000
102-02-5325 ANIMAL SHELTER	0	0	0	0	273	0
102-02-5335 ASSOCIATIONS DUES	543	283	1,404	1,000	501	1,000
102-02-5350 TRAVEL	3,171	781	2,163	4,000	707	4,000
102-02-5355 SCHOOLS	4,505	696	1,933	5,000	729	5,000
102-02-5360 ETS FEES/BANK SVC CHGS	1,274	1,171	923	1,500	1,428	1,500
102-02-5395 SOFTWARE CONTRACT	5,086	4,492	4,187	7,000	4,363	6,000
102-02-5396 HUMANE SOCIETY	3,754	1,612	8,468	8,000	18,988	20,000
TOTAL CONTRACTUAL	24,278	15,128	24,907	34,100	32,634	45,100
<u>MAINTENANCE</u>						
102-02-5420 MACHINERY & EQUIPMENT	5,520	14,332	8,973	10,000	5,043	10,000
102-02-5430 MOTOR VEHICLE & MAINT	60	579	1,155	1,500	1,020	1,500
102-02-5460 MISCELLANEOUS MAINTENANCE	0	0		0	300	0
TOTAL MAINTENANCE	5,579	14,911	10,128	11,500	6,363	11,500

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
<u>SUNDRY</u>						
102-02-5620 LEGAL	11,750	8,500	3,304	15,000	8,930	15,000
102-02-5621 PROFESSIONAL	14,277	20,163	891	18,000	2,569	18,000
102-02-5625 REFUNDS	0	0	50			
TOTAL SUNDRY	26,027	28,663	4,245	33,000	11,499	33,000
<u>CAPITAL EXPENDITURES</u>						
TOTAL CAPITAL EXPENDITURES	0	0	0	0	0	0
TOTAL CODE ENFORCEMENT	299,391	272,580	323,483	382,300	299,665	394,180

MUNICIPAL COURT

The Municipal Court hears and determines cases involving violations of traffic and municipal ordinances. The Judge is appointed by the City Council and hears and decides the individual cases pleaded. The Court Clerks are responsible for all administrative functions supporting the Court.

STAFFING

Municipal Court Judge	James Cowart
Senior Court Clerk	Stacie Chitty
Court Clerk	Lilly Aguayo
Part Time	
Court Clerk	Vacant

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
102-GENERAL FUND						
MUNICIPAL COURT						
EXPENDITURES						
<u>PERSONNEL SERVICES</u>						
102-03-5110 SUPERVISION	9,960	12,000	12,000	12,000	10,000	12,000
102-03-5111 SALARIES FULL-TIME	51,795	53,836	49,943	60,000	27,153	63,000
102-03-5112 SALARIES PART-TIME	115	0	0	12,000	11,935	10,000
102-03-5113 OVERTIME	0	612	1,150	500	1,134	1,000
102-03-5115 VACATION	232	2,390	973	0	1,794	0
102-03-5116 SICK LEAVE	1,701	752	401	0	248	0
102-03-5117 HOLIDAY	2,769	2,783	2,221	0	1,678	0
102-03-5118 COMP TIME	538	416	1,269	0	1,784	0
102-03-5160 RETIREMENT	8,651	8,857	7,961	8,700	5,599	9,500
102-03-5170 SOCIAL SECURITY/MEDICARE	4,372	4,638	4,260	5,500	3,498	6,000
102-03-5175 HEALTH INSURANCE	8,011	12,258	9,063	13,800	6,966	14,000
102-03-5176 DENTAL	531	828	809	900	433	1,000
102-03-5177 LIFE INSURANCE	176	162	117	200	87	200
102-03-5178 VISION	149	216	187	220	104	220
102-03-5179 LONG TERM DISABILITY	132	148	140	300	84	300
102-03-5180 WORKERS COMP	186	250	286	300	446	300
102-03-5185 HEALTH REIMB ACCOUNT	0	0	0	0	0	1,000
TOTAL PERSONNEL SERVICES	89,318	100,145	90,779	114,420	72,943	118,520
<u>SUPPLIES</u>						
102-03-5210 OFFICE SUPPLIES	1,824	788	2,390	2,000	1,629	2,000
102-03-5215 POSTAGE	980	825	1,068	1,500	843	1,500
TOTAL SUPPLIES	2,804	1,613	3,458	3,500	2,472	3,500

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
<u>CONTRACTUAL</u>						
102-03-5310 COMMUNICATIONS	1,426	1,594	2,149	2,000	2,594	2,500
102-03-5315 INSURANCE & BONDS-CASUALTY	50	50	150	100	100	100
102-03-5320 PUBLICATIONS & ADVERTISING	36	36	36	600	2,667	600
102-03-5335 ASSOCIATIONS DUES	280	180	170	200	265	200
102-03-5350 TRAVEL	63	285	380	1,800	232	1,000
102-03-5355 SCHOOLS	733	50	700	800	40	800
102-03-5360 ETS FEES/BANK SVC CHGS	6,226	6,019	7,465	7,000	4,745	7,000
102-03-5395 SOFTWARE CONTRACT	2,924	4,065	87	2,000	1,946	4,500
TOTAL CONTRACTUAL	11,738	12,279	11,136	14,500	12,589	16,700
<u>MAINTENANCE</u>						
102-03-5415 FURNITURE & FIXTURES	1,701	300	0	500	0	500
TOTAL MAINTENANCE	1,701	300	0	500	0	500
<u>SUNDRY</u>						
102-03-5620 LEGAL	9,060	8,180	6,600	12,000	6,420	10,000
102-03-5621 PROFESSIONAL	12,050	4,424	3,443	12,000	4,464	8,000
102-03-5636 TRANSFER TO STATE-FINES	200,211	190,204	207,021	200,000	160,946	200,000
102-03-5655 COURT EXPENSE	306	492	0	700	216	700
TOTAL SUNDRY	221,627	203,300	217,064	224,700	172,046	218,700
TOTAL MUNICIPAL COURT	327,188	317,637	322,437	357,620	260,050	357,920

FIRE DEPARTMENT

The Fire Department is voluntary and the City has no authority over the operations of that Department. The City participates in the Emergency Service District Number One, from which the department receives most of their funding. Those funds are regulated by a Board of Directors that is appointed by the Smith County Commissioner's Court and they allocate the monies for spending. Because the City is a member of the Fire District, citizens that live within the city limits, pay 5 cents per hundred dollar valuations on their tax bill. The amount budgeted for the Fire Department to pay retirement for fire fighters and help with expenses on their training facilities is in addition to the amount paid on the tax bills. The local Fire Department is, in my opinion, probable one of the best equipped, trained, and operated Voluntary Fire Departments in the State.

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
102-GENERAL FUND						
FIRE DEPARTMENT						
EXPENDITURES						
<u>PERSONNEL SERVICES</u>						
102-04-5160 RETIREMENT	13,068	12,636	12,744	13,000	7,601	15,000
TOTAL PERSONNEL SERVICES	13,068	12,636	12,744	13,000	7,601	15,000
<u>CAPITAL EXPENDITURES</u>						
102-04-5730 OTHER EQUIPMENT	4,167	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	4,167	0	0	0	0	0
TOTAL FIRE DEPARTMENT	17,235	12,636	12,744	13,000	7,601	15,000

POLICE DEPARTMENT

The Police department provides for the City's public safety needs as it relates to crime prevention, investigation of crimes, apprehension of criminal suspects and traffic violations. The Police Department dispatches police, fire, and EMS calls for service.

STAFFING

Police Chief	Dan Somes
Lieutenant	Mike Lazarine
Administrative Assistant	Amanda Fenwick
Sergeants	James Wilson Carlos Flores
Investigators/Community Resource	Christopher Dworaczyk Curtis Philpot
Patrol Officers	Doug Stevens Ben Leevey Alvin Gordon Wesley Fortunas Robert Trombley Jon Gillham Houston Ramsey Trent Taylor Vacant Vacant Vacant
Dispatch Supervisor	
Dispatchers	Kayla Alford Kerry Gray Sonya Parker Esmeralda Thompson Shelby Brooks Jon Adkison
	# of Employees: 24
Patrol on call only as needed	James Guy

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
102-GENERAL FUND						
POLICE DEPARTMENT						
EXPENDITURES						
<u>PERSONNEL SERVICES</u>						
102-05-5110 SUPERVISION	53,380	124,281	129,448	155,400	82,469	157,000
102-05-5111 SALARIES FULL-TIME	698,378	733,344	793,220	952,240	681,381	990,000
102-05-5112 SALARIES PART-TIME	5,327	3,809	1,488	8,000	1,464	8,000
102-05-5113 OVERTIME	31,588	37,096	39,783	45,000	33,482	40,000
102-05-5115 VACATION	52,895	43,058	36,024	0	48,055	0
102-05-5116 SICK LEAVE	17,521	33,262	10,939	0	15,568	0
102-05-5117 HOLIDAY	38,943	44,426	45,788	0	44,885	0
102-05-5118 COMP TIME	14,277	17,254	22,304	0	21,974	0
102-05-5160 RETIREMENT	137,123	150,039	153,724	164,700	120,620	171,000
102-05-5170 SOCIAL SECURITY/MEDICARE	69,791	78,402	82,809	89,500	71,090	91,000
102-05-5175 HEALTH INSURANCE	118,926	140,652	129,106	174,000	119,243	173,000
102-05-5176 DENTAL	7,987	9,182	10,081	10,800	7,642	11,000
102-05-5177 LIFE INSURANCE	2,835	2,842	2,917	2,700	2,406	3,000
102-05-5178 VISION	2,241	2,399	2,394	2,600	1,827	2,800
102-05-5179 LONG TERM DISABILITY	2,338	2,615	2,793	3,500	2,171	3,500
102-05-5180 WORK COMP	15,991	21,274	22,985	20,000	35,902	20,000
102-05-5185 HEALTH REIMB ACCOUNT		1,000	3,976	0	0	0
TOTAL PERSONNEL SERVICES	1,269,542	1,444,933	1,489,779	1,628,440	1,290,179	1,670,300
<u>SUPPLIES</u>						
102-05-5210 OFFICE SUPPLIES	5,965	8,361	8,793	9,000	4,444	9,000
102-05-5215 POSTAGE	1,111	891	959	1,000	962	1,000
102-05-5225 WEARING APPAREL	6,618	6,805	11,345	12,000	4,073	12,000
102-05-5230 FUEL/GAS & DIESEL	38,772	28,318	36,236	40,000	33,142	40,000

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
<u>SUPPLIES Cont.</u>						
102-05-5235 TECHNICAL SUPPLIES	4,482	8,144	6,504	7,500	5,489	7,500
102-05-5290 MISCELLANEOUS SUPPLIES	3,844	4,908	6,787	7,500	4,964	7,500
TOTAL SUPPLIES	60,792	57,427	70,623	77,000	53,074	77,000
<u>CONTRACTUAL</u>						
102-05-5310 COMMUNICATIONS	15,722	24,009	18,455	22,000	15,557	22,000
102-05-5311 COMMUNICATIONS-TELEPHONE	2,594	1,727	1,056	3,000	800	3,000
102-05-5315 INSURANCE & BONDS-CASUALTY	15,148	15,992	16,698	18,000	17,297	18,000
102-05-5320 PUBLICATIONS & ADVERTISING	469	432	1,071	1,500	287	1,500
102-05-5335 ASSOCIATIONS DUES	336	517	476	800	432	800
102-05-5350 TRAVEL	4,466	2,058	5,134	5,000	3,234	5,000
102-05-5355 SCHOOLS	3,111	1,543	2,935	7,000	3,298	7,000
102-05-5360 ETS FEES/BANK SVC CHGS	27	0	0	100	0	100
102-05-5395 CONTRACTS-MISCELLANEOUS	25,123	29,393	29,821	35,000	26,238	35,000
TOTAL CONTRACTUAL	66,997	75,670	75,646	92,400	67,143	92,400
<u>MAINTENANCE</u>						
102-05-5410 BUILDING & GROUNDS	1,165	1,877	2,149	2,000	382	2,000
102-05-5420 MACHINERY & EQUIPMENT	11,974	32,867	32,944	40,000	3,817	40,000
102-05-5430 MOTOR VEHICLE & MAINT	31,250	24,823	31,057	27,000	30,122	32,000
102-05-5460 MISCELLANEOUS MAINTENANCE	3,107	6,420	4,825	5,500	2,939	5,500
TOTAL MAINTENANCE	47,497	65,986	70,975	74,500	37,260	79,500

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018 YTD as of July 25 2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget		BUDGET
<u>SUNDRY</u>						
102-05-5620 LEGAL	1,580	2,500	3,440	8,000	1,020	8,000
102-05-5621 PROFESSIONAL	3,126	4,023	3,884	4,000	4,419	4,000
<u>SUNDRY-Continued</u>						
102-05-5650 UNEMPLOYMENT	0					
TOTAL SUNDRY	4,706	6,523	7,324	12,000	5,439	12,000
<u>CAPITAL EXPENDITURES</u>						
TOTAL CAPITAL EXPENDITURES	0	0	0	0	0	0
TOTAL POLICE DEPARTMENT	1,449,533	1,650,539	1,714,347	1,884,340	1,453,095	1,931,200

PUBLIC WORKS

The Public Works Department is responsible for maintenance of the City's parks, streets and alleys, storm drains, land fill openings for the public, and mowing of right of ways.

STAFFING

Forman	Henry Rinlee
Heavy Equipment Operator	James Allums
Light Equipment Operator	Craig Acy
Light Equipment Operator	Layne Singleton
Office Clerk	Vacant

Part Time

(Summer mowing)

General Labor	3 employees
---------------	-------------

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
102-GENERAL FUND						
PUBLIC WORKS						
EXPENDITURES						
<u>PERSONNEL SERVICES</u>						
102-06-5110 SUPERVISION	0	0		0	0	0
102-06-5111 SALARIES FULL-TIME	116,069	105,458	130,217	175,000	134,192	190,000
102-06-5112 SALARIES PART-TIME	20,735	28,414	24,798	25,000	18,708	25,000
102-06-5113 OVERTIME	13,460	10,278	9,890	10,000	9,445	10,000
102-06-5115 VACATION	5,244	6,894	7,636	0	6,420	0
102-06-5116 SICK LEAVE	2,429	2,313	3,635	0	3,484	0
102-06-5117 HOLIDAY	5,964	5,163	6,925	0	7,583	0
102-06-5118 COMP TIME	2,132	0	365	0	37	0
102-06-5160 RETIREMENT	21,990	18,347	23,609	28,000	20,891	28,000
102-06-5170 SOCIAL SECURITY/MEDICARE	12,702	11,731	14,423	16,600	13,760	17,200
102-06-5175 HEALTH INSURANCE	23,236	18,642	23,725	37,000	25,141	37,000
102-06-5176 DENTAL	1,540	1,260	1,779	2,420	1,637	2,420
102-06-5177 LIFE INSURANCE	443	386	334	1,200	442	1,200
102-06-5178 VISION	432	329	428	600	392	600
102-06-5179 LONG TERM DISABILITY	366	312	388	920	384	920
102-06-5180 WORKERS COMP	1,294	1,693	1,757	2,300	2,745	2,300
102-06-5185 HEALTH REIMB ACCOUNT	0	0	0	0	0	1,000
TOTAL PERSONNEL SERVICES	228,036	211,218	249,911	299,040	245,261	315,640
<u>SUPPLIES</u>						
102-06-5210 OFFICE SUPPLIES	56	361	45	500	50	500
102-06-5215 POSTAGE	0	0	0	0	0	0
102-06-5225 WEARING APPAREL	496	1,588	1,338	1,600	20	1,600
102-06-5230 FUEL GAS & DIESEL	16,293	13,656	12,057	20,000	19,784	20,000

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
<u>SUPPLIES CONT.</u>						
102-06-5235 TECHNICAL SUPPLIES	2,285	2,492	614	2,600	1,606	2,600
102-06-5250 CLEANING SUPPLIES	37	9	452	400	0	400
102-06-5255 BUILDING SUPPLIES	664	1,111	1,048	1,000	176	1,000
102-06-5260 FOOD SUPPLIES	0	0	0	0	0	200
102-06-5285 TRACTOR SUPPLIES	5,223	4,085	2,838	4,300	4,294	4,500
102-06-5290 MISCELLANEOUS SUPPLIES	382	551	176	500	61	500
TOTAL SUPPLIES	25,436	23,852	18,568	30,900	25,991	31,300
<u>CONTRACTUAL</u>						
102-06-5310 COMMUNICATIONS-TELEPHONE	2,357	2,834	3,877	3,400	2,868	3,400
102-06-5315 INSURANCE & BONDS CASUALTY	1,125	1,331	1,411	1,800	1,470	1,800
102-06-5325 UTILITIES	128,008	129,694	123,283	135,000	128,222	150,000
102-06-5335 ASSOCIATIONS DUES	0	0	0	200	0	200
102-06-5340 EQUIPMENT RENTAL	890	1,409	3,934	2,000	0	2,000
102-06-5350 TRAVEL	0	0	0	0	0	0
102-06-5355 SCHOOLS	914	0	402	1,000	0	1,000
102-06-5370 SOLID WASTE CONTRACT	685,804	712,480	737,887	630,000	628,243	630,000
102-06-5375 JANITORIAL SERVICES	5,640	5,850	5,625	7,000	4,725	7,000
TOTAL CONTRACTUAL	824,739	853,598	876,418	780,400	765,528	795,400
<u>MAINTENANCE</u>						
102-06-5410 BUILDING & GROUNDS	46,644	44,845	48,514	220,400	110,092	110,000
102-06-5420 MACHINERY & EQUIPMENT	33,186	27,477	25,643	28,000	20,978	28,000
102-06-5430 MOTOR VEHICLE & MAINT	15,202	8,393	9,069	12,000	11,068	12,000
102-06-5435 STREETS & ALLEYS	41,457	94,762	63,116	65,000	61,826	75,000
102-06-5440 CULVERTS	54,012	3,354	0	4,000	701	4,000
102-06-5460 MISCELLANEOUS MAINTENANCE	0	3,796	3,683	5,000	0	5,000

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
<u>MAINTENANCE Cont.</u>						
102-06-5465 SIGNALS & MARKERS	15,274	12,502	8,887	16,000	7,868	16,000
TOTAL MAINTENANCE	205,776	195,129	158,913	350,400	212,533	250,000
<u>SUNDRY</u>						
102-06-5620 LEGAL	0	560	0	800	0	800
102-06-5621 PROFESSIONAL	12,087	26,683	1,288	24,000	1,673	24,000
TOTAL SUNDRY	12,087	27,243	1,288	24,800	1,673	24,800
<u>CAPITAL EXPENDITURES</u>						
102-06-5750 SIGNS & DISPLAYS	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	0	0	0	0	0	0
<u>CAPITAL INFRASTRUCTURE</u>						
102-06-5910 BUILDING & EQUIPMENT	0	0	0	0		
102-06-5915 ATHLETIC FIELDS-GROUNDS	9,690	4,735	13,260	15,000	3,788	15,000
TOTAL CAPITAL INFRASTRUCTURE	9,690	4,735	13,260	15,000	3,788	15,000
TOTAL PUBLIC WORKS	1,305,763	1,315,776	1,318,358	1,500,540	1,254,774	1,432,140

TOURISM DEPT

The Tourism Department has some funds that come from the General Fund for items that do not meet the qualifications of the Hotel/Motel legal requirements. For Staffing list see the Hotel/Motel Fund.

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
102-GENERAL FUND						
TOURISM GENERAL						
EXPENDITURES						
<u>SUPPLIES</u>						
102-12-5210 OFFICE SUPPLIES	1,536	0	2	0	0	0
102-12-5215 POSTAGE	49	0	0	0	0	0
102-12-5290 MISCELLANEOUS SUPPLIES	0	1,336	2,190	2,000	1,580	2,000
TOTAL SUPPLIES	1,585	1,336	2,192	2,000	1,580	2,000
<u>CONTRACTUAL</u>						
102-12-5305 MISCELLANEOUS	20	94	0	100	225	2,000
102-12-5320 PUBLICATIONS & ADVERTISING	441	2,524	9	0	0	0
102-12-5340 DOWNTOWN EXPENDITURES	0	576	0	0	0	0
102-12-5349 EVENTS	0	7,886	353	8,000	0	0
102-12-5350 TRAVEL	1,326	468	0	0	0	0
102-12-5351 EVENT-FOOD	0	0	0	0	0	0
102-12-5352 EVENT-SUPPLIES	405	0	0	0	0	0
102-12-5354 EVENT-RENTALS	196	0	0	0	0	0
102-12-5355 SCHOOLS	80	0	0	0	0	0
102-12-5356 BUSINESS NETWK LUNCH/DINN	94	69	0	0	0	0
102-12-5357 EVENTS	200	3,698	3,402	5,000	3,559	6,000
TOTAL CONTRACTUAL	2,761	15,314	3,764	13,100	3,784	8,000
<u>MAINTENANCE</u>						
102-12-5420 MACHINERY & EQUIPMENT	0	0	0	0	2,140	2,500
TOTAL MAINTENANCE	0	0	0	0	2,140	2,500

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
SUNDRY						
102-12-5620 LEGAL	0	0	0	0	0	0
102-12-5621 PROFESSIONAL	1,788	3,160	3,403	4,000	1,198	4,000
TOTAL SUNDRY	1,788	3,160	3,403	4,000	1,198	4,000
TOTAL TOURISM GENERAL	6,133	19,810	9,360	19,100	8,702	16,500

ECONOMIC DEVELOPMENT (LEDC)

The Lindale Economic Development Corporation is a Board appointed by the City Council for the purpose of promoting economic development for the City. The President of the Corporation is hired by the Economic Development Board and operates at the will of the Board. The Economic Development Corporation is funded by the One Half Cent (1/2 cent) sales tax the City collects. All personnel expenditures of the President are reimbursed to the City by the Economic Development Corporation. 2015-2016 Budget year the payroll for the LEDC is no longer being handled by the City.

STAFFING

President

Susan Gill

Administrative Assistant

Vacant

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018 YTD as of July 25 2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget		BUDGET
102-GENERAL FUND						
LINDALE ECONOMIC DEV CO						
EXPENDITURES						
<u>PERSONNEL SERVICES</u>						
102-14-5110 SUPERVISION	63,776	6,375	0	0	0	0
102-14-5113 OVERTIME	0	0	0	0	0	0
102-14-5115 VACATION	1,455	2,578	0	0	0	0
102-14-5116 SICK LEAVE	397	0	0	0	0	0
102-14-5117 HOLIDAY	3,176	731	0	0	0	0
102-14-5130 AUTO ALLOWANCE	8,400	2,400	(600)	0	0	0
102-14-5160 RETIREMENT	11,691	812	366	0	0	0
102-14-5170 SOCIAL SECURITY/MEDICARE	5,906	1,828	241	0	0	0
102-14-5175 HEALTH INSURANCE	5,823	335	11,405	0	10,657	14,000
102-14-5176 DENTAL	387	22	769	0	678	1,000
102-14-5177 LIFE INSURANCE	237	23	318	0	358	500
102-14-5178 VISION	109	6	184	0	162	500
102-14-5179 LONG TERM DISABILITY	198	19	367	0	320	500
102-14-5180 WORKERS COMP	93	26	0	0	0	0
TOTAL PERSONNEL SERVICES	101,648	15,156	13,049	0	12,175	16,500
TOTAL LINDALE ECONOMIC DEV CO	101,648	15,156	13,049	0	12,175	16,500

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
102 GENERAL FUND						
TOTAL EXPENDITURES	4,263,856	4,353,302	4,424,958	4,884,500	3,884,721	5,017,070
REVENUE OVER/(UNDER) EXPENDITURES	445,474	555,756	907,567	0	845,391	0

GENERAL FUND

FINANCIAL SUMMARY

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018 YTD as of July 25 2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget		BUDGET
104-GENERAL CAPITAL FINANCIAL SUMMARY						
<u>REVENUE SUMMARY</u>						
OTHER REVENUES	440,451	465,539	546,134	812,000	980,303	650,000
TOTAL REVENUES	440,451	465,539	546,134	812,000	980,303	650,000
<u>EXPENDITURE SUMMARY</u>						
CAPITAL-ADMINISTRATION		762,679	779,497	15,000	93,437	35,000
CAPITAL-CODE ENFORCEMENT	0	83,897	16,948	0	21,483	0
CAPITAL-POLICE DEPT.	86,365	68,048	0	96,000	65,490	70,000
GENERAL CAPITAL						
CAPITAL-PUBLIC WORKS	63,893	177,085	18,008	701,000	94,503	407,000
TOTAL EXPENDITURES	150,258	1,091,709	814,453	812,000	274,913	512,000
REVENUE OVER/(UNDER) EXPENDITURES	290,193	(626,170)	(268,319)	0	705,390	138,000
	=====	=====	=====	=====	=====	=====

GENERAL CAPITAL

The General Capital Fund is used to pay for Capital Expenditures for the General Fund Departments (Administration, Community Development, Court, Police, and Public Works). The Five Year Plan shows Capital outlay projections per each department. Items in the Capital Budget are approved by Council at the time of purchase. General Capital Fund is part of the General Fund just showed separately.

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
104-GENERAL CAPITAL FINANCIAL SUMMARY						
REVENUES						
<u>OTHER REVENUES</u>						
CAPITAL FUND BALANCE USED				612,000		
104-00-4435 INTEREST EARNED	0	34	0	0	8,034	0
104-00-4465 TRANS FROM GENERAL FUND	440,451	465,505	546,134	0	909,299	650,000
104-00-4466 TRANS FROM GENERAL RESERVES	0	0	0	0	0	0
104-00-4467 TRANS FROM INFR FUND	0	0	0	200,000	0	0
104-00-4490 DONATED REVENUE	0	0	0	0	0	0
104-00-4491 GRANT REVENUE	0	0	0	0	14,985	0
104-00-4492 OTHER AGENCY DONATION	0	0	0	0	47,985	0
TOTAL OTHER REVENUES	440,451	465,539	546,134	812,000	980,303	650,000
TOTAL REVENUES	440,451	465,539	546,134	812,000	980,303	650,000

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
104-GENERAL CAPITAL						
CAPITAL-ADMINISTRATION						
EXPENDITURES						
<u>SUNDRY</u>						
104-71-5621 PROFESSIONAL	17,167	3,864	8,616	0	0	0
104-71-5630 Loan/Grant	0	0	700,000	0	0	0
TOTAL SUNDRY EXPENDITURES	17,167	3,864	708,616	0	0	0
<u>CAPITAL EXPENDITURES ADMIN</u>						
104-71-5710 BUILDING AND GROUNDS	0	695,231	70,881	0	93,437	35,000
104-71-5730 TECHNICAL EQUIPMENT	28,955	63,584	0	15,000	0	0
TOTAL CAPITAL EXPENDITURES	28,955	758,815	70,881	15,000	93,437	35,000
TOTAL CAPITAL-ADMINISTRATION	46,122	762,679	779,497	15,000	93,437	35,000
<u>CAPITAL EXPENDITURES CODE ENFORCEMENT</u>						
104-72-5410 BUILDING & GROUNDS	0	83,897	16,948	0	0	0
104-72-5720 MOTOR VEHICLE	0	0	0	0	21,483	0
TOTAL CAPITAL-CODE ENFORCEMENT	0	83,897	16,948	0	21,483	0
<u>CAPITAL EXPENDITURES POLICE</u>						
104-75-5720 MOTOR VEHICLE	86,365	49,658	0	86,000	41,277	70,000
104-75-5235 TECHNICAL SUPPLIES	0	18,390	0	10,000	24,213	0
TOTAL CAPITAL-POLICE DEPT.	86,365	68,048	0	96,000	65,490	70,000

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018 YTD as of July 25 2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget		BUDGET
<u>CAPITAL EXPENDITURES PUBLIC WORKS</u>						
104-76-5710 BUILDING & GROUNDS	0	0	0	0	0	200,000
104-76-5715 MACHINERY & EQUIPMENT	11,200	14,950	0	466,000	4,400	33,000
104-76-5720 MOTOR VEHICLE	0	2,312	0	35,000	0	24,000
104-76-5820 STREETS	52,693	159,823	18,008	200,000	90,103	150,000
TOTAL CAPITAL-PUBLIC WORKS	63,893	177,085	18,008	701,000	94,503	407,000
TOTAL EXPENDITURES	213,547	1,091,709	814,453	812,000	274,913	512,000
REVENUE OVER/(UNDER) EXPENDITURES	226,904	(626,170)	(268,319)	0	705,390	138,000

5 YEAR GENERAL CAPITAL PLAN

GENERAL FUND	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Administration					
Gate way signs	\$ 35,000				
Community Center Server		\$ 300,000		\$ 15,000	
Admin Total Cap	<u>\$ 35,000</u>	<u>\$ 300,000</u>	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ -</u>
Community Development					
1/2 Ton Truck			\$ 30,000		
Comm Dev Total Capital	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ -</u>
Police					
Unit 101 2009 Tahoe		\$ 43,000			
unit 111 2010 Tahoe			\$ 47,000		
unit 113 2014 Tahoe					\$ 47,000
UNIT 114 2013 Charger	\$ 35,000				
UNIT 115 2014 TAHOE	\$ 35,000				
UNIT 116 2014 Charger		\$ 43,000			
Unit 118 2014 Charger			\$ 35,000		
Unit 119 2015 Tahoe				\$ 47,000	
unit 120 2015 Tahoe					\$ 47,000
Unit 121 2015 Tahoe				\$ 35,000	
Police Total Capital	<u>\$ 70,000</u>	<u>\$ 86,000</u>	<u>\$ 82,000</u>	<u>\$ 82,000</u>	<u>\$ 94,000</u>
Public Works					
Phase II Park Streets	\$ 200,000				
3/4 Ton Truck	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
1/2 Ton Truck			\$ 35,000		
590SN Backhoe		\$ 120,000		\$ 28,000	
Zero Turn Mower	\$ 15,000				\$ 15,000
Street Sweeper		\$ 51,000			
Asphalt Roller			\$ 150,000		
Kubota MX 5100 Tractor	\$ 18,000				\$ 25,000
1/2 ton Truck	\$ 24,000				

Public Works Total	<u>\$ 407,000</u>	<u>\$ 321,000</u>	<u>\$ 335,000</u>	<u>\$ 178,000</u>	<u>\$ 190,000</u>
General Fund Capital Total	<u>\$ 512,000</u>	# <u>\$ 707,000</u>	<u>\$ 447,000</u>	<u>\$ 275,000</u>	<u>\$ 284,000</u>
* Infrastructure Fund- Streets	\$ 200,000				
* 2015 Bond Parks	\$ 150,000				

COURT TECHNOLOGY FUND

BUILDING AND SECURITIES FUND

CHILD SAFETY FEE FUND

All of the above Funds are **restricted funds** and those funds can only be used for items that relate to Court technology/Building Securities/Child Safety. Revenues are derived from a portion of citations, and interest on the funds.

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
105-COURT TECHNOLOGY FUND						
FINANCIAL SUMMARY						
<u>REVENUE SUMMARY</u>						
FINES AND FEES	10,262	9,468	12,413	12,000	6,584	9,500
OTHER REVENUES	186	325	361	0	219	0
TOTAL REVENUES	10,448	9,793	12,774	12,000	6,803	9,500
<u>EXPENDITURE SUMMARY</u>						
COURT TECHNOLOGIES	10,431	4,952	15,007	12,000	13,456	9,500
TOTAL EXPENDITURES	10,431	4,952	15,007	12,000	13,456	9,500
REVENUE OVER/(UNDER) EXPENDITURES	17	4,841	(2,233)	0	(6,653)	0
	=====	=====	=====	=====	=====	=====

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
105-COURT TECHNOLOGY FUND FINANCIAL SUMMARY						
REVENUES						
<u>FINES AND FEES</u>						
105-00-4230 COURT TECHNOLOGY FUND	10,262	9,468	12,413	12,000	6,584	9,500
TOTAL FINES AND FEES	10,262	9,468	12,413	12,000	6,584	9,500
<u>OTHER REVENUES</u>						
105-00-4435 INTEREST EARNED	186	325	361	0	219	0
TOTAL OTHER REVENUES	186	325	361	0	219	0
TOTAL REVENUES	10,448	9,793	12,774	12,000	6,803	9,500

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
105-COURT TECHNOLOGY FUND						
COURT TECHNOLOGIES						
EXPENDITURES						
<u>CAPITAL EXPENDITURES</u>						
105-30-5705 COURT TECHNOLOGY EQUIPMENT	10,431	4,952	15,007	12,000	13,456	9,500
TOTAL CAPITAL EXPENDITURES	10,431	4,952	15,007	12,000	13,456	9,500
TOTAL COURT TECHNOLOGIES	10,431	4,952	15,007	12,000	13,456	9,500
TOTAL EXPENDITURES	10,431	4,952	15,007	12,000	13,456	9,500
REVENUE OVER/(UNDER) EXPENDITURES	17	4,841	(2,233)	0	(6,653)	0

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
106-COURT BUILDING SECURITIES						
FINANCIAL SUMMARY						
<u>REVENUE SUMMARY</u>						
FINES AND FEES	7,654	6,176	9,281	7,500	4,369	7,000
OTHER REVENUES	312	565	704	0	560	0
TOTAL REVENUES	7,966	6,742	9,985	7,500	4,929	7,000
<u>EXPENDITURE SUMMARY</u>						
BUILDING SECURITIES	3,692	13,165	0	7,500	0	7,000
TOTAL EXPENDITURES	3,692	13,165	0	7,500	0	7,000
REVENUE OVER/(UNDER) EXPENDITURES	4,274	(6,423)	9,985	0	4,929	0

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
106-COURT BUILDING SECURITIES FINANCIAL SUMMARY						
REVENUES						
<u>FINES AND FEES</u>						
106-00-4235 BUILDING SECURITIES	7,654	6,176	9,281	7,500	4,369	7,000
TOTAL FINES AND FEES	7,654	6,176	9,281	7,500	4,369	7,000
<u>OTHER REVENUES</u>						
106-00-4435 INTEREST EARNED	312	565	704	0	560	0
TOTAL OTHER REVENUES	312	565	704	0	560	0
TOTAL REVENUES	7,966	6,742	9,985	7,500	4,929	7,000

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
106-COURT BUILDING SECURITIES						
BUILDING SECURITIES						
EXPENDITURES						
<u>MAINTENANCE</u>						
106-31-5410 BUILDING AND GROUNDS	0	2,736	0	7,500	0	7,000
TOTAL MAINTENANCE	0	2,736	0	7,500	0	7,000
<u>CAPITAL INFRASTRUCTURE</u>						
106-31-5960 BUILDING SECURITIES EQUIPMENT	3,692	10,429	0	0	0	0
TOTAL CAPITAL INFRASTRUCTURE	3,692	10,429	0	0	0	0
TOTAL BUILDING SECURITIES	3,692	13,165	0	7,500	0	7,000
TOTAL EXPENDITURES	3,692	13,165	0	7,500	0	7,000
REVENUE OVER/(UNDER) EXPENDITURES	4,274	(6,423)	9,985	0	4,929	0

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
107-CHILD SAFETY FEES FUND						
FINANCIAL SUMMARY						
<u>REVENUE SUMMARY</u>						
FINES AND FEES	5,449	6,769	6,209	3,000	4,081	3,000
OTHER REVENUES	130	275	309	0	251	0
TOTAL REVENUES	5,578	7,043	6,518	3,000	4,332	3,000
<u>EXPENDITURE SUMMARY</u>						
CHILD SAFETY FEES	4,317	1,265	7,259	500	0	500
TOTAL EXPENDITURES	4,317	1,265	7,259	500	0	500
REVENUE OVER/(UNDER) EXPENDITURES	1,261	5,778	(741)	2,500	4,332	2,500
	=====	=====	=====	=====	=====	=====

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
107-CHILD SAFETY FEES FUND						
FINANCIAL SUMMARY						
REVENUES						
<u>FINES AND FEES</u>						
107-00-4240 CHILD SAFETY FEES	5,449	6,769	6,209	3,000	4,081	3,000
TOTAL FINES AND FEES	5,449	6,769	6,209	3,000	4,081	3,000
<u>OTHER REVENUES</u>						
107-00-4435 INTEREST EARNED	130	275	309	0	251	0
TOTAL OTHER REVENUES	130	275	309	0	251	0
TOTAL REVENUES	5,578	7,043	6,518	3,000	4,332	3,000

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
107-CHILD SAFETY FEES						
CHILD SAFETY FEES						
EXPENDITURES						
<u>SUPPLIES</u>						
107-44-5210 OFFICE SUPPLIES	322	1,265	0	500	0	500
TOTAL SUPPLIES	322	1,265	0	500	0	500
<u>MAINTENANCE</u>						
107-44-5420 MACHINERY & EQUIPMENT	3,995	0	7,259	0	0	0
TOTAL MAINTENANCE	3,995	0	7,259	0	0	0
TOTAL CHILD SAFETY FEES	4,317	1,265	7,259	500	0	500
TOTAL EXPENDITURES	4,317	1,265	7,259	500	0	500
REVENUE OVER/(UNDER) EXPENDITURES	1,261	5,778	(741)	2,500	4,332	2,500

Water/Sewer UTILITY FUND

The Utility Department is responsible for providing the City's customers with safe, tested and quality tasting drinking water that is monitored and approved by the Texas Commission on Environmental Quality. They deliver a safe and tested clear usable effluent from the wastewater treatment plant that is discharged into the public streams. They maintain, repair and install new water and sewer lines and make water and sewer taps as needed. The utility clerks are usually the first person a customer meets and they receive payments, answer incoming calls, and provide the City's customer service.

STAFFING

Director of Utilities	Charles Gilmore
Assistant Direct of Utilities	Tommy Tew
Administrative Assistant	Darcey Harris
Forman	Benny Adkins
Light/Heavy Equipment Operator	Martin Ceballos Joseph Derosier Billy Yarbrough Justin Stewart
Water Employees located at North Side Sewer Plant	Supervisor Water Director
Wastewater Plant Supervisor	Meaghan McCeig
Wastewater Plant Operator	Ricardo Maldonado
Wastewater Plant Operator	Andrew Black
Water Employees located at City Hall	Supervisor City Secretary
Billing Clerk	Vacant
Receptionist/Clerk	Jessica Valle
Receptionist/Clerk	Chelsea Mims

of Employees 14

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018 YTD as of July 25 2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget		BUDGET
212-WATER/SEWER FINANCIAL SUMMARY						
REVENUE SUMMARY						
OTHER REVENUES	2,453,917	4,443,464	3,299,384	2,459,500	2,286,966	2,583,000
TRANSFER/ADJUSTMENTS	0	0	0	0	0	0
TOTAL REVENUES	2,453,917	4,443,464	3,299,384	2,459,500	2,286,966	2,583,000
EXPENDITURE SUMMARY						
WATER DEPARTMENT	2,179,398	2,904,766	2,985,758	2,459,500	1,707,017	2,580,400
TOTAL EXPENDITURES	2,179,398	2,904,766	2,985,758	2,459,500	1,707,017	2,580,400
REVENUE OVER/(UNDER) EXPENDITURES	274,518	1,538,698	313,626	0	579,949	2,600
(see depreciation lines)	= =====	=====	=====	=====	=====	=====
		*bond auditor	adjustment			

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
212-WATER/SEWER						
REVENUES						
<u>OTHER REVENUES</u>						
212-00-4330 WATER SALES	1,468,373	1,595,113	1,518,496	1,520,500	1,332,163	1,625,000
212-00-4340 SEWER SERVICE	865,945	916,672	933,719	865,000	797,920	875,000
212-00-4350 EMS	0	7	0	0	0	0
212-00-4380 WATER & SEWER TAPS	57,405	40,550	52,179	55,000	77,928	65,000
212-00-4415 INSURANCE REIMBURSEMENT FUND		0	18,360		35,937	
212-00-4420 TRANSFER FROM OTHER FUNDS**	0	1,869,261	690,788	0	0	0
212-00-4430 MISCELLANEOUS INCOME	12,064	13,777	13,865	10,000	31,493	10,000
212-00-4435 INTEREST EARNED	9,435	8,085	7,505	9,000	11,525	8,000
202-00-4447 FEMA FUNDS	0	0	64,473		0	
212-00-4465 TRANS FROM WATER RESERVES	0	0	0	0	0	0
212-00-4466 TRANS FROM WATER CAPITAL	0	0	0	0	0	0
212-00-4475 EMS CONTRACT	0	0	0	0	0	0
212-00-4485 REIMBURSED FUNDS	40,694	0	0	0	0	0
TOTAL OTHER REVENUES	2,453,917	4,443,464	3,299,384	2,459,500	2,286,966	2,583,000
		*bond Auditor Adjust	*bond			
TRANSFER/ADJUSTMENTS						
212-00-4999 TRANSFER FROM OTHER FUNDS	0	0	0	0	0	0
TOTAL TRANSFER/ADJUSTMENTS	0	0	0	0	0	0
**Water Tower Paid by bonds						
TOTAL REVENUES	2,453,917	4,443,464	3,299,384	2,459,500	2,286,966	2,583,000

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
212-WATER/SEWER						
WATER DEPARTMENT						
EXPENDITURES						
<u>PERSONNEL SERVICES</u>						
212-07-5110 SUPERVISION	54,462	56,009	55,753	145,000	52,866	153,000
212-07-5111 SALARIES FULL-TIME	323,834	409,870	384,984	420,000	342,615	432,000
212-07-5112 SALARIES PART-TIME	0	293	0	0	0	0
212-07-5113 OVERTIME	40,677	34,179	27,094	25,000	21,336	25,000
212-07-5115 VACATION	15,769	22,836	35,936	0	26,963	0
212-07-5116 SICK LEAVE	9,540	11,225	21,909	0	14,386	0
212-07-5117 HOLIDAY	20,021	24,890	24,214	0	23,464	0
212-07-5118 COMP TIME	5,094	10,735	11,968	0	7,190	0
212-07-5160 RETIREMENT	71,056	85,501	98,874	85,000	63,221	88,000
212-07-5170 SOCIAL SECURITY/MEDICARE	35,909	42,098	43,203	45,800	37,398	47,000
212-07-5175 HEALTH INSURANCE	70,640	89,458	81,077	97,100	70,249	96,900
212-07-5176 DENTAL	4,636	6,006	5,870	4,800	4,554	6,900
212-07-5177 LIFE INSURANCE	1,315	1,491	1,222	2,800	1,006	2,800
212-07-5178 VISION	1,282	1,562	1,416	1,500	1,089	1,500
212-07-5179 LONG TERM DISABILITY	1,100	1,462	1,472	1,500	1,170	1,500
212-07-5180 WORKERS COMP	11,926	15,584	17,007	20,000	25,147	23,000
212-07-5185 Health Reimb Account		2,816	9,248	0	2,819	1,000
TOTAL PERSONNEL SERVICES	667,261	816,014	821,247	848,500	695,473	878,600
<u>SUPPLIES</u>						
212-07-5210 OFFICE SUPPLIES	3,222	2,610	2,819	3,500	1,902	3,500
212-07-5215 POSTAGE	27,799	26,965	27,876	28,000	23,954	28,000
212-07-5225 WEARING APPAREL	1,405	1,541	1,519	2,000	1,422	2,000
212-07-5230 FUEL/GAS & DIESEL	24,949	20,196	19,131	24,000	14,862	24,000
212-07-5235 TECHNICAL SUPPLIES	14,281	13,592	8,410	14,000	12,074	14,000

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
<u>SUPPLIES Cont.</u>						
212-07-5250 CLEANING SUPPLIES	0	27	0	100	0	100
212-07-5255 BUILDING SUPPLIES	497	305	55	500	0	500
212-07-5260 FOOD SUPPLIES	250	6,647	(6,143)	320	382	400
212-07-5275 CHEMICALS & LAB TEST	30,698	52,727	59,635	53,000	48,368	53,000
212-07-5285 TRACTOR SUPPLIES	3,855	2,999	2,975	2,800	2,578	2,800
212-07-5290 MISCELLANEOUS SUPPLIES	492	380	209	500	149	500
TOTAL SUPPLIES	107,449	127,986	116,487	128,720	105,691	128,800
<u>CONTRACTUAL</u>						
212-07-5310 COMMUNICATIONS-TELEPHONE	68,379	91,676	93,366	85,000	82,059	85,000
212-07-5315 INSURANCE & BONDS-CASUALTY	7,995	14,750	10,654	10,000	12,872	12,000
212-07-5320 PUBLICATIONS & ADVERTISING	589	1,021	798	1,200	724	1,200
212-07-5325 UTILITIES	287,105	292,804	259,844	290,000	272,166	290,000
212-07-5335 ASSOCIATION DUES	196	83	957	800	83	800
212-07-5340 EQUIPMENT RENTAL	1,337	4,663	7,022	7,500	3,205	7,500
212-07-5350 TRAVEL	41	0	0	800	905	800
212-07-5355 SCHOOLS	4,799	4,087	6,556	5,500	6,143	6,000
212-07-5360 ETS FEES/BANK SVC CHGS	18,502	21,012	25,296	18,500	20,770	20,000
212-07-5395 SOFTWARE CONTRACT	15,377	19,504	16,569	19,500	19,495	29,500
TOTAL CONTRACTUAL	404,321	449,598	421,062	438,800	418,422	452,800
<u>MAINTENANCE</u>						
212-07-5410 BUILDING & GROUNDS	5,357	4,127	6,882	5,000	6,370	8,000
212-07-5411 JANITORIAL	8	4,575	6,208	3,800	5,250	5,000
212-07-5415 FURNITURE & FIXTURES	0	1,925	0	0	0	0
212-07-5420 MACHINERY & EQUIPMENT	23,633	23,162	12,208	23,000	23,907	25,000
212-07-5430 MOTOR VEHICLE & MAINT	6,252	3,511	3,172	5,000	572	5,000

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
<u>MAINTENANCE continued</u>						
212-07-5460 MISCELLANEOUS	63	697	342	500	217	500
TOTAL MAINTENANCE	35,314	37,997	28,812	37,300	36,316	43,500
<u>INFRASTRUCTURE</u>						
212-07-5510 SANITARY SEWER	34,921	42,082	40,628	34,000	34,835	34,000
212-07-5515 WATER MAINS	39,610	50,320	40,100	34,000	34,476	40,000
212-07-5520 PLANTS-TOWERS-WELLS	174,728	105,559	180,346	178,000	145,784	180,000
212-07-5525 SERVICE LINES	0					
TOTAL INFRASTRUCTURE	249,259	197,961	261,074	246,000	215,095	254,000
<u>SUNDRY</u>						
212-07-5620 LEGAL	2,930	200	416	1,000	229	1,000
212-07-5621 PROFESSIONAL	35,658	30,618	38,765	35,000	45,366	35,000
212-07-5625 REFUNDS	0	0	0	0	0	0
212-07-5630 INSPECTION FEES	15,163	17,914	16,914	18,500	17,225	18,500
212-07-5635 TRANSFER TO RESERVES	0	0	0	7,480	0	0
212-07-5640 STATE COMP (GARBAGE TAX)	0	0	0	0	0	0
212-07-5660 MISCELLANEOUS	0	0	0	100	48	100
TOTAL SUNDRY	53,751	48,733	56,095	62,080	62,868	54,600
<u>CAPITAL EXPENDITURES</u>						
212-07-5715 MACHINERY & EQUIPMENT	0	0	0			
TOTAL CAPITAL EXPENDITURES	0	0	0	0	0	0

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
<u>TRANSFER/MISCELLANEOUS</u>						
212-07-6000 DEPRECIATION	0	643,740	698,705	0	0	0
212-07-6001 INTEREST EXPENSE	0	549	399	0	0	0
212-07-6040 BAD DEBT RESERVE	0	0	0	0	0	0
212-07-6050 TRANSFER TO OTHER FUNDS	0	0	0	0	0	0
212-07-6055 TRANSFER TO GENERAL FUND	0	0	0	0	0	0
212-07-6065 TRANSFER TO I & S	450,000	400,000	400,000	450,000	0	520,000
TOTAL TRANSFER/MISCELLANEOUS	450,000	1,044,289	1,099,104	450,000	0	520,000
<u>CAPITAL INFRASTRUCTURE</u>						
212-07-5910 BUILDING & EQUIPMENT	1,730	1,920	0	2,600	0	2,600
212-07-5920 SERVICE LINES (SEWER)	4,272	1,066	1,729	3,500	982	3,500
212-07-5925 PLANTS-TOWERS-WELLS	14,936	0	0	15,000	0	15,000
212-07-5930 MAINS (WATER & SEWER)	44,830	35,208	35,301	40,000	34,240	40,000
212-07-5935 WELLS & PUMPS	6,958	0	1,147	25,000	0	25,000
212-07-5940 METERS METER BOXES	64,224	79,365	88,552	100,000	90,588	100,000
212-07-5945 SERVICE LINES (WATER)	41,914	35,627	35,302	35,000	24,023	35,000
212-07-5950 SERVICE MANHOLES	5,533	8,960	9,172	10,000	6,052	10,000
212-07-5955 HYDRANTS & VALVES	27,647	20,044	10,675	17,000	17,267	17,000
TOTAL CAPITAL INFRASTRUCTURE	212,044	182,189	181,878	248,100	173,152	248,100
TOTAL WATER DEPARTMENT	2,179,398	2,904,766	2,985,758	2,459,500	1,707,017	2,580,400
TOTAL EXPENDITURES	2,179,398	2,904,766	2,985,758	2,459,500	1,707,017	2,580,400
REVENUE OVER/(UNDER) EXPENDITURES	274,518	1,538,698	313,626	0	579,949	2,600

Water Capital

The Water Capital Fund is used to pay for Capital Expenditures for the Water Department. The five year plan shows Capital outlay projections. Items in the Capital Budget are approved by Council at the time of purchase.

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of 25 2018	BUDGET
					July	
214-WATER CAPITAL FINANCIAL SUMMARY						
<u>REVENUE SUMMARY</u>						
OTHER REVENUES	314,638	148,798	126,792	615	261,965	505,000
TOTAL REVENUES	314,638	148,798	126,792	615	261,965	505,000
<u>EXPENDITURE SUMMARY</u>						
CAPITAL-WATER DEPARTMENT WATER CAPITAL	390,501	(45,355)	65,045	615,000	194,926	503,500
TOTAL EXPENDITURES	390,501	(45,355)	65,045	615,000	194,926	503,500
REVENUE OVER/(UNDER) EXPENDITURES	(75,863)	194,153	61,747	(614,385)	67,039	1,500
	=====	=====	=====	=====	=====	=====

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
214-WATER CAPITAL						
REVENUES						
<u>OTHER REVENUES</u>						
CAPITAL FUND BALANCE USED				615		
214-00-4435 INTEREST EARNED				0		
214-00-4465 TRANSFER FROM WATER FUND	314,638	148,798	126,792	0	261,965	505,000
214-00-4466 TRANSFER FROM WATER RESERVES				0		
TOTAL OTHER REVENUES	314,638	148,798	126,792	615	261,965	505,000
TOTAL REVENUES	314,638	148,798	126,792	615	261,965	505,000

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
214-WATER CAPITAL						
CAPITAL-WATER DEPARTMENT						
EXPENDITURES						
<u>SUNDRY</u>						
214-77-5621 PROFESSIONAL	0	8,449	(8,449)	0	(4,750)	
TOTAL SUNDRY EXPENDITURES	0	8,449	(8,449)	0	(4,750)	0
<u>CAPITAL EXPENDITURES</u>						
214-77-5710 BUILDING AND GROUNDS	53,804	(53,804)	0		74,484	
214-77-5715 MACHINERY & EQUIPMENT	110,000	0	73,494	100,000	0	183,500
214-77-5720 MOTOR VEHICLE	0	0	0	30,000	28,807	
TOTAL CAPITAL EXPENDITURES	163,804	(53,804)	73,494	130,000	103,291	183,500
<u>CAPITAL INFRASTRUCTURE</u>						
214-77-5925 PLANTS-TOWERS-WELLS	94,925	0	0	260,000	49,500	170,000
214-77-5930 SEWER LINE PROJECTS	131,772	0	0	225,000	46,885	150,000
TOTAL CAPITAL INFRASTRUCTURE	226,697	0	0	485,000	96,385	320,000
TOTAL CAPITAL-WATER DEPARTMENT	390,501	(45,355)	65,045	615,000	194,926	503,500
TOTAL EXPENDITURES	390,501	(45,355)	65,045	615,000	194,926	503,500
REVENUE OVER/(UNDER) EXPENDITURES	(75,863)	194,153	61,747	(614,385)	67,039	1,500

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
414-INTEREST & SINKING FUND						
FINANCIAL SUMMARY						
<u>REVENUE SUMMARY</u>						
TAXES	1,165,991	1,164,534	1,167,725	1,058,219	1,174,810	1,082,550
OTHER REVENUES	482,122	416,572	415,658	625,000	22,585	700,000
TOTAL REVENUES	1,648,113	1,581,106	1,583,383	1,683,219	1,197,395	1,782,550
<u>EXPENDITURE SUMMARY</u>						
INTEREST & SINKING	1,565,170	1,504,665	1,469,147	1,683,219	1,035,549	1,782,550
TOTAL EXPENDITURES	1,565,170	1,504,665	1,469,147	1,683,219	1,035,549	1,782,550
REVENUE OVER/(UNDER) EXPENDITURES	82,943	76,441	114,236	0	161,846	0
	=====	=====	=====	=====	=====	=====

5 YEAR WATER CAPITAL PLAN

WATER DEPARTMENT	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022
WATER					
3/4 ton truck			\$ 35,000		
1/2 Ton Truck			\$ 30,000		
1/2 Ton Truck					\$ 30,000
Vac-Trailer Machine		\$ 100,000			
Sewer Jet Machine	\$ 70,000				
Trencher			\$ 50,000		
Zero Turn mower	\$ 13,500				
*Water Line Projects	\$ 170,000	\$ 300,000	\$ 60,000	\$ 60,000	\$ 100,000
*Sewer Line Replacemen	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
New Sewer Lines					
Well # 7 overhaul			\$ 100,000		
Well #6 overhaul		\$ 100,000			
Well # 4		\$ 60,000			
mower		\$ 12,000			
Kubota tractor		\$ 18,000	\$ 16,000		
AMR System	\$ 100,000				
	<u>\$ 503,500</u>	<u>\$ 690,000</u>	<u>\$ 391,000</u>	<u>\$ 160,000</u>	<u>\$ 230,000</u>
SEWER					
NSSP Lab Equipment		\$ 10,000	\$ 15,000		
NSSP Zero Turn Mower					
NSSP Brush Aerators (8 total+4sets 2ea)			\$ 125,000	\$ 125,000	\$ 125,000
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125,000</u>	<u>\$ 125,000</u>	<u>\$ 125,000</u>
Water/Sewer Totals	<u>\$ 503,500</u>	<u>\$ 690,000</u>	<u>\$ 516,000</u>	<u>\$ 285,000</u>	<u>\$ 355,000</u>
Infrastructure Fund- Sw/	\$ 80,000				
Infrastructure Fund- Sew	\$ 100,000				

Water Lines

- 2018-19** Replace 4" water line on Teresa St. from E. North to E. Hubbard St. install new 8" water line, valves, and fire hydrant and loop into 12" water line. = \$40,000
- 2018-19** Install 8" water line from 17761 N. College St. to loop in 6" water line at Fox Run Subdivision with valve assemblies, fire hydrants, and fittings and two road bores with steel casing = \$130,000
- 2019-20** Install 12' waterline from CR 472 to CR 475 on CR 433 creating loop system. 300,000
Business Park

Sewer Lines

- 2018-19** Phase II: Replace 8" clay tile sewer line next to creek from 1008 S. Main St. to 806 S. Main-Eagle Spirit Drive. install new 15" PVC sewer line= \$100,000
- 2018-19** Prep work to lay gravity line that will connect to Business Park 41,000
- 2019-20** Replace 8" clay sewer line from 308 S. Main to 720 S. Main St. install new 8" PVC sewer line 50,000
Completed between Eagle Spirit and Sonic
- 2019-20** Replace 6" sewer main on Jack St. and Sandy Dr. Install new 8" PVC main and manholes= \$100,000
- 2019-20** Install 12' waterline from CR 472 to CR 475 on CR 433 creating loop system. 400,000
Business Park
- 2020-21** Replace 6" sewer main on Jack St. and Sandy Dr. install new 8" PVC main and manholes 100,000

INTEREST AND SINKING

The Interest and Sinking Fund is a restricted fund that can only be used for the retirement of bond debt. The revenues of the fund are ad valorem taxes and interest on fund balances. Expenses are attributed to agent fees and principal and interest on Bonds.

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
414-INTEREST & SINKING FUND						
REVENUES						
<u>TAXES</u>						
414-00-4110 AD VAL & DEL TAX	1,165,991	1,164,534	1,167,725	1,058,219	1,174,810	1,082,550
TOTAL TAXES	1,165,991	1,164,534	1,167,725	1,058,219	1,174,810	1,082,550
<u>OTHER REVENUES</u>						
414-00-4420 TRANSFER FROM OTHER FUNDS	450,000	400,000	400,000	625,000	0	700,000
414-00-4430 MISCELLANEOUS INCOME	18,556	0	0	0	0	0
414-00-4435 INTEREST EARNED	13,566	16,572	15,658	0	22,585	0
414-00-4451 BOND PREMIUM	0	0	0	0	0	0
414-00-4452 BOND PROCEEDS	0	0	0	0	0	0
414-00-4465 TRANSFER FROM RESERVES	0	0	0	0	0	0
414-00-4485 REIMBURSED FUNDS	0	0	0	0	0	0
TOTAL OTHER REVENUES	482,122	416,572	415,658	625,000	22,585	700,000
TOTAL REVENUES	1,648,113	1,581,106	1,583,383	1,683,219	1,197,395	1,782,550

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
414-INTEREST & SINKING FUND						
EXPENDITURES						
<u>TRANSFER/MISCELLANEOUS</u>						
414-09-6079 AGENT FEES	2,000	2,400	1,650	3,000	900	3,000
414-09-6090 PAYMENT ON PRINCIPAL	1,090,750	969,017	963,460	1,108,774	611,150	1,194,114
414-09-6095 BOND INTEREST	472,420	533,248	504,037	571,445	423,499	585,436
414-09-6096 BOND INSURANCE EXPENSE	0	0				
TOTAL TRANSFER/MISCELLANEOUS	1,565,170	1,504,665	1,469,147	1,683,219	1,035,549	1,782,550
TOTAL INTEREST & SINKING	1,565,170	1,504,665	1,469,147	1,683,219	1,035,549	1,782,550
TOTAL EXPENDITURES	1,565,170	1,504,665	1,469,147	1,683,219	1,035,549	1,782,550
REVENUE OVER/(UNDER) EXPENDITURES	82,943	76,441	114,236	0	161,846	0

CEMETERY FUND

The Cemetery Fund is a restricted fund and those funds can only be used for items that relate to the City Cemetery. Revenues are derived from the sale of cemetery spaces, burial fees, donations, and interest on the funds. The expenditures all relate to the maintenance and improvements to the cemetery.

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018 YTD as of July 25 2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget		BUDGET
513-CEMETERY FUND						
FINANCIAL SUMMARY						
<u>REVENUE SUMMARY</u>						
OTHER REVENUES	44,184	41,240	39,314	46,650	24,382	44,700
TOTAL REVENUES	44,184	41,240	39,314	46,650	24,382	44,700
<u>EXPENDITURE SUMMARY</u>						
CEMETERY	52,457	42,070	39,619	46,650	33,102	44,675
TOTAL EXPENDITURES	52,457	42,070	39,619	46,650	33,102	44,675
REVENUE OVER/(UNDER) EXPENDITURES	(8,273)	(830)	(305)	0	(8,720)	25
	=====	=====	=====	=====	=====	=====

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
513-CEMETERY FUND						
REVENUES						
<u>OTHER REVENUES</u>						
513-00-4360 SERVICE CHARGE	0	0	0	0	0	0
513-00-4430 MISCELLANEOUS INCOME	25	0	0	0	0	0
513-00-4435 INTEREST EARNED	39	(120)	(131)	200	82	200
513-00-4450 SALE OF CEMETERY PLOT	11,250	16,200	12,160	22,000	23,200	25,000
513-00-4455 PUBLIC CONTRIBUTION	9,870	10,160	10,085	8,000	1,100	8,000
513-00-4465 TRANSFER FROM RESERVES	23,000	15,000	17,200	16,450	0	11,500
513-00-4485 REIMBURSED FUNDS	0	0	0			
TOTAL OTHER REVENUES	44,184	41,240	39,314	46,650	24,382	44,700
TOTAL REVENUES	44,184	41,240	39,314	46,650	24,382	44,700

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
513-CEMETERY FUND						
EXPENDITURES						
<u>SUPPLIES</u>						
513-08-5215 POSTAGE	465	468	504	500	0	500
513-08-5290 MISCELLANEOUS SUPPLIES	94	0	0	100	0	0
TOTAL SUPPLIES	559	468	504	600	0	500
<u>CONTRACTUAL</u>						
513-08-5305 MISCELLANEOUS	0	0	0	50	0	50
513-08-5325 UTILITIES	230	242	223	300	173	300
513-08-5395 SOFTWARE CONTRACT	528	555	583	600	612	625
TOTAL CONTRACTUAL	758	797	806	950	785	975
<u>MAINTENANCE</u>						
513-08-5455 CEMETERY MAINTENANCE	35,818	38,931	33,318	40,000	31,642	40,000
513-08-5460 MISCELLANEOUS MAINTENANCE	15,322	1,875	4,991	5,000	675	3,000
TOTAL MAINTENANCE	51,139	40,806	38,309	45,000	32,317	43,000
<u>SUNDRY</u>						
513-08-5620 LEGAL	0	0	0	50	0	100
513-08-5621 PROFESSIONAL	0	0	0	50	0	100
513-08-5635 TRANSFER TO RESERVES	0	0	0	0	0	0
TOTAL SUNDRY	0	0	0	100	0	200

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018 YTD as of July 25 2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget		BUDGET
<u>CAPITAL EXPENDITURES</u>						
513-08-5710 BUILDING & GROUNDS	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	0	0	0	0	0	0
TOTAL CEMETERY	52,457	42,070	39,619	46,650	33,102	44,675
TOTAL EXPENDITURES	52,457	42,070	39,619	46,650	33,102	44,675
REVENUE OVER/(UNDER) EXPENDITURES	(8,273)	(830)	(305)	0	(8,720)	25

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
514-CEMETERY RESERVE FUND						
Financial Summary						
OTHER REVENUES	11,946	301	7,576	0	8,306	
TOTAL REVENUES	11,946	301	7,576	0	8,306	0
EXPENDITURE SUMMARY						
CEMETERY RESERVE EXPENDITURE	23,000	0	0	0	0	0
TOTAL EXPENDITURES	23,000	0	0	0	0	0
REVENUE OVER/UNDER EXPENDITURES	(11,054)	301	7,576	0	8,306	0

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018 YTD as of July 25 2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget		BUDGET
514-CEMETERY RESERVE FUND						
REVENUE						
<u>OTHER REVENUES</u>						
514-00-4430 MISCELLANEOUS INCOME	0	0	0	0	0	0
514-00-4435 INTEREST EARNED	696	701	536	0	306	0
514-00-4450 SALE OF CEMETERY PLOT	11,250	14,600	7,040	0	8,000	12,000
514-00-4465 TRANS FROM OTHER FUNDS	0	0	0	0	0	0
514-00-4999 TRANSFER FROM OTHER FUNDS		(15,000)	0	0	0	0
TOTAL OTHER REVENUES	11,946	301	7,576	0	8,306	12,000
EXPENDITURES						
<u>MAINTENANCE</u>						
514-09-5455 CEMETERY MAINTENANCE	23,000	0	0	0	0	0
514-09-5460 MISC MAINTENANCE	0			0	0	0
TOTAL OTHER EXPENDITURES	23,000	0	0	0	0	0
<u>SUNDRY</u>						
514-09-5635 TRANSFER TO OTHER FUNDS	0	15,000	17,200	0	0	0
	0	15,000	17,200	0	0	0
TOTAL EXPENDITURES	23,000	15,000	17,200	0	0	0
				Reserves		Reserves
REVENUE OVER/(UNDER) EXPENDITURES	(11,054)	15,301	(9,624)	0	8,306	12,000

HOTEL/MOTEL

The Hotel/Motel Fund is a restricted fund and can only be used for projects that qualify under the requirements that the funds promote hotel use and tourism. The revenues are derived from the Hotel tax collected by local hotels and motels and the interest on those funds. All expenditures are for items and personnel that promote the use of the hotels and tourism.

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018 YTD as of July 25 2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget		BUDGET
516-HOTEL/MOTEL						
FINANCIAL SUMMARY						
<u>REVENUE SUMMARY</u>						
TAXES	379,021	447,671	392,691	395,000	296,536	395,000
OTHER REVENUES	10,036	9,437	6,613	3,600	9,184	5,000
TOTAL REVENUES	389,056	457,108	399,304	398,600	305,720	400,000
<u>EXPENDITURE SUMMARY</u>						
HOTEL/MOTEL	197,114	691,169	750,975	398,600	388,127	398,790
TOTAL EXPENDITURES	197,114	691,169	750,975	398,600	388,127	398,790
REVENUE OVER/(UNDER) EXPENDITURES	191,942	(234,061)	(351,671)	0	(82,407)	1,210
	=====	=====	=====	=====	=====	=====

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018 YTD as of July 25 2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget		BUDGET
516-HOTEL/MOTEL						
REVENUES						
<u>TAXES</u>						
516-00-4170 MOTEL TAX	379,021	447,671	392,691	395,000	296,536	395,000
TOTAL TAXES	379,021	447,671	392,691	395,000	296,536	395,000
<u>OTHER REVENUES</u>						
516-00-4430 MISCELLANEOUS INCOME	0	0	0	0	0	0
516-00-4435 INTEREST EARNED	10,036	9,437	6,613	3,600	9,184	5,000
516-00-4445 RENTAL OF KINZIE HOUSE	0	0	0	0	0	0
TOTAL OTHER REVENUES	10,036	9,437	6,613	3,600	9,184	5,000
TOTAL REVENUES	389,056	457,108	399,304	398,600	305,720	400,000

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
516-HOTEL/MOTEL						
<u>CAPITAL EXPENDITURES</u>						
516-23-5710 BUILDING AND GROUNDS						
516-23-6037 TRANSFER	0	0	146,250	0	0	0
TOTAL CAPITAL EXPENDITURES		0	146,250	0	0	0
516-HOTEL/MOTEL						
EXPENDITURES						
<u>CONTRACTUAL</u>						
516-21-5320 PUBLICATIONS & ADVERTISING	765	0	0	0	0	
516-21-5321 SIGNS & DISPLAYS	11,485	21,035	64,202	22,100	12,467	22,100
516-21-5325 UTILITIES	0	0	0	0	0	0
516-21-5333 SPONSORSHIPS	51,500	50,400	31,400	15,000	15,000	0
TOTAL CONTRACTUAL	63,750	71,435	95,602	37,100	27,467	22,100
<u>SUNDRY</u>						
516-21-5621 PROFESSIONAL	0	150,000	9,315	0	0	0
516-21-5635 TRANSFER TO RESERVES	0	0	0	840	0	0
516-21-5677 CHAMBER OF COMMERCE	33,364	40,677	37,200	40,700	40,700	50,700
TOTAL SUNDRY	33,364	190,677	46,515	41,540	40,700	50,700
<u>CAPITAL EXPENDITURES</u>						
516-21-5710 BUILDING & GROUNDS	0	106,292	155,668	0	0	0
516-21-5718 FURNITURE & EQUIPMENT	0	2,525	0	0	0	0
TOTAL CAPITAL EXPENDITURES	0	108,817	155,668	0	0	0

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
<u>TRANSFER/MISCELLANEOUS</u>						
516-21-6035 TRANSFER TO PARROTT PARK	0	73,070	62,570	61,120	61,120	67,600
516-21-6036 TRANS TO KINZIE HOUSE FUND	0	5,000	13,000	5,000	5,000	4,000
516-21-6037 TRANS TO TOURISM FUND	100,000	242,170	231,370	253,840	253,840	254,390
TOTAL TRANSFER/MISCELLANEOUS	100,000	320,240	306,940	319,960	319,960	325,990
TOTAL HOTEL/MOTEL	197,114	691,169	750,975	398,600	388,127	398,790
TOTAL EXPENDITURES	197,114	691,169	750,975	398,600	388,127	398,790
	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	191,942	(234,061)	(351,671)	0	(82,407)	1,210
	=====	=====	=====	=====	=====	=====

PARROTT PARK FUND

The Hotel/Motel Fund is a restricted fund and can only be used for projects that qualify under the requirements that the funds promote hotel use and tourism. The revenues are derived from the Hotel tax collected by local hotels and motels and the interest on those funds a portion of the income for the Parrott Park Museum comes from the Hotel/Motel Tax. Other income is derived by sales from the gift shop and donations. All expenditures are for items and personnel that promote the use of the hotels and tourism.

Parrott Park Museum is open 3 days a week (Thursday, Friday, and Saturday)

Direct Supervisor: Tourism Director Seong Maclaren

General Labor Part-time

Justin Mairot

Roy D. Willis

Joseph Richards

Isacc Lewis

Hannah Coss

of Part-time Employee 5

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018 YTD as of July 25 2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget		BUDGET
517-PARROTT PARK MUSEUM FUND						
FINANCIAL SUMMARY						
<u>REVENUE SUMMARY</u>						
OTHER REVENUES	4,565	89,368	66,722	63,650	67,527	80,300
TOTAL REVENUES	4,565	89,368	66,722	63,650	67,527	80,300
<u>EXPENDITURE SUMMARY</u>						
PARROTT PARK MUSEUM	58,636	117,277	57,109	63,650	71,186	80,300
TOTAL EXPENDITURES	58,636	117,277	57,109	63,650	71,186	80,300
REVENUE OVER/(UNDER) EXPENDITURES	(54,071)	(27,909)	9,613	0	(3,659)	0
	=====	=====	=====	=====	=====	=====

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018 YTD as of July 25 2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget		BUDGET
517-PARROTT PARK MUSEUM						
REVENUES						
<u>OTHER REVENUES</u>						
517-00-4410 GIFT SHOP SALES TAX	49	40	14	50	110	400
517-00-4412 CHAPEL RENTAL - PARROTT PK	900	150	150	300	150	900
517-00-4415 DONATIONS	2,274	3,389	2,890	1,500	3,782	6,000
517-00-4420 GIFT SHOP INCOME	601	543	238	500	1,775	5,000
517-00-4430 MISCELLANEOUS INCOME	396	2,894	552	100	392	300
517-00-4435 INTEREST EARNED	345	224	308	80	198	100
517-00-4440 INSURANCE PROCEEDS	0	9,057	0	0	0	0
517-00-4467 TRANS FROM HOTEL/MOTEL	0	73,070	62,570	61,120	61,120	67,600
TOTAL OTHER REVENUES	4,565	89,368	66,722	63,650	67,527	80,300
TOTAL REVENUES	4,565	89,368	66,722	63,650	67,527	80,300

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
517-PARROTT PARK MUSEUM						
EXPENDITURES						
<u>PERSONNEL SERVICES</u>						
517-22-5112 SALARIES - PART TIME	34,519	40,243	39,295	40,000	41,656	44,500
517-22-5170 SOCIAL SECURITY/MEDICARE	2,641	3,079	3,006	4,000	3,187	4,400
TOTAL PERSONNEL SERVICES	37,160	43,322	42,301	44,000	44,843	48,900
<u>SUPPLIES</u>						
517-22-5210 OFFICE SUPPLIES	64	140	0	500	99	500
517-22-5225 WEARING APPAREL	49	0	0	300	0	200
517-22-5230 EXHIBITS	283	0	0	0	0	0
517-22-5290 MISCELLANEOUS	17	348	153	500	1,644	2,300
TOTAL SUPPLIES	412	488	153	1,300	1,743	3,000
<u>CONTRACTUAL</u>						
517-22-5310 COMMUNICATIONS	1,993	1,744	945	2,200	1,116	2,000
517-22-5320 PUBLICATIONS & ADVERTISING	150	399	549	1,000	1,348	2,000
517-22-5325 UTILITIES	11,639	10,986	11,057	12,000	10,473	12,000
517-22-5330 FESTIVALS	0	0	0	0	0	0
517-22-5360 ETS	0	0	0	0	195	0
TOTAL CONTRACTUAL	13,782	13,130	12,551	15,200	13,132	16,000
<u>MAINTENANCE</u>						
517-22-5410 BUILDING AND GROUNDS	7,170	60,180	2,087	2,000	9,038	8,000
TOTAL MAINTENANCE	7,170	60,180	2,087	2,000	9,038	8,000

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018 YTD as of July 25 2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget		BUDGET
SUNDRY						
517-22-5621 PROFESSIONAL	0	0	0	100	647	1,000
517-22-5630 GIFT SHOP RESALE ITEMS	47	125	0	1,000	1,673	3,000
517-22-5640 STATE COMP (SALES TAX)	49	32	17	50	110	400
TOTAL SUNDRY	96	157	17	1,150	2,430	4,400
TOTAL PARROTT PARK MUSEUM	58,636	117,277	57,109	63,650	71,186	80,300
TOTAL EXPENDITURES	58,636	117,277	57,109	63,650	71,186	80,300
REVENUE OVER/(UNDER) EXPENDITURES	(54,071)	(27,909)	9,613	0	(3,659)	0

KINZIE FUND

The Kinzie house is currently being used to house the Chamber of Commerce and Tourism Director. The revenue is used for parks.

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018 YTD as of July 25 2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget		BUDGET
518-KINZIE HOUSE FUND						
FINANCIAL SUMMARY						
<u>REVENUE SUMMARY</u>						
OTHER REVENUES	63	5,068	13,162	5,000	5,000	4,000
TOTAL REVENUES	63	5,068	13,162	5,000	5,000	4,000
<u>EXPENDITURE SUMMARY</u>						
KINZIE HOUSE FUND	247	7,002	19,938	5,000	7,186	4,000
TOTAL EXPENDITURES	247	7,002	19,938	5,000	7,186	4,000
REVENUE OVER/(UNDER) EXPENDITURES	(185)	(1,934)	(6,776)	0	(2,186)	0
	=====	=====	=====	=====	=====	=====

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018 YTD as of July 25 2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget		BUDGET
518-KINZIE HOUSE FUND						
REVENUES						
<u>OTHER REVENUES</u>						
518-00-4435 INTEREST EARNED	63	68	12	0	0	0
518-00-4445 RENTAL OF KINZIE HOUSE	0	0	150	0	0	0
518-00-4467 TRANS FROM HOTEL/MOTEL	0	5,000	13,000	5,000	5,000	4,000
TOTAL OTHER REVENUES	63	5,068	13,162	5,000	5,000	4,000
TOTAL REVENUES	63	5,068	13,162	5,000	5,000	4,000

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018 YTD as of July 25 2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget		BUDGET
518-KINZIE HOUSE FUND						
EXPENDITURES						
<u>MAINTENANCE</u>						
518-23-5410 BUILDING AND GROUNDS	247	7,002	19,938	5,000	7,071	4,000
518-23-5460 MISC MAINTENANCE	0	0	0	0	115	0
TOTAL MAINTENANCE	247	7,002	19,938	5,000	7,186	4,000
<u>CAPITAL EXPENDITURES</u>						
518-23-5710 BUILDING AND GROUNDS	0	0		0	0	0
TOTAL CAPITAL EXPENDITURES	0	0	0	0	0	0
TOTAL KINZIE HOUSE FUND	247	7,002	19,938	5,000	7,186	4,000
TOTAL EXPENDITURES	247	7,002	19,938	5,000	7,186	4,000
REVENUE OVER/(UNDER) EXPENDITURES	(185)	(1,934)	(6,776)	0	(2,186)	0

TOURISM

The Tourism Department is funded from the Restricted Hotel Motel Fund. Funds are used for destination marketing and to promote tourism in Lindale. The Tourism Department has two full time employee.

STAFFING

Tourism Director

Seong Maclaren

Administrative Assistant

Julie Hawkins

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018 YTD as of July 25 2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget		BUDGET
520-TOURISM FUND						
FINANCIAL SUMMARY						
<u>REVENUE SUMMARY</u>						
FINES AND FEES	0	9,046	8,602	8,200	26,853	25,000
OTHER REVENUES	100,250	243,330	378,984	253,840	253,850	254,390
TOTAL REVENUES	100,250	252,376	387,586	262,040	280,703	279,390
<u>EXPENDITURE SUMMARY</u>						
TOURISM DEPARTMENT	100,657	218,623	270,470	262,040	206,552	279,390
TOTAL EXPENDITURES	100,657	218,623	270,470	262,040	206,552	279,390
REVENUE OVER/(UNDER) EXPENDITURES	(407)	33,753	117,116	0	74,151	0

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018 YTD as of July 25 2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget		BUDGET
520- TOURISM FUND REVENUE	=====	=====	=====	=====	=====	=====
<u>FINES AND FEES</u>						
520-00-4210 PWW FESTIVAL INCOME	0	4,002	8,576	3,200	24,803	25,000
520-00-4215 EVENT FEES	0	905	26	1,000	50	0
520-00-4220 SPONSORSHIP FUNDS	0	4,139	0	4,000	2,000	0
TOTAL FEES	0	9,046	8,602	8,200	26,853	25,000
<u>OTHER REVENUES</u>						
520-00-4430 MISCELLANEOUS INCOME	250	1,160	1,364	0	10	0
520-00-4467 TRANS FR HOTEL MOTEL	100,000	242,170	377,620	253,840	253,840	254,390
TOTAL OTHER REVENUES	100,250	243,330	378,984	253,840	253,850	254,390
TOTAL REVENUES	=====	=====	=====	=====	=====	=====
	100,250	252,376	387,586	262,040	280,703	279,390
	=====	=====	=====	=====	=====	=====

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018 YTD as of July 25 2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget		BUDGET
520 TOURISM FUND						
EXPENDITURES						
<u>PERSONNEL SERVICES</u>						
520-11-5110 SUPERVISION	25,877	58,999	56,030	65,000	45,172	70,200
520-11-5111 SALARIES FULL-TIME	18,113	34,544	35,430	40,000	29,858	45,700
520-11-5113 OVERTIME	3,713	4,986	6,422	10,000	1,591	4,000
520-11-5115 VACATION	242	3,345	3,295	0	4,270	0
520-11-5116 SICK LEAVE	0	1,067	5,222	0	1,302	0
520-11-5117 HOLIDAY	1,126	4,892	5,008	0	4,645	0
520-11-5118 COMP TIME	0	3,772	6,316	0	7,947	0
520-11-5130 AUTO ALLOWANCE	0	0	5,850	5,400	4,500	5,400
520-11-5160 RETIREMENT	7,400	16,247	17,048	17,200	12,882	17,400
520-11-5170 SOCIAL SECURITY/MEDICARE	3,754	8,564	9,275	8,560	7,595	9,300
520-11-5175 HEALTH INSURANCE	4,571	12,258	12,080	13,900	10,403	13,850
520-11-5176 DENTAL	258	828	904	950	678	960
520-11-5177 LIFE INSURANCE	66	310	272	280	267	280
520-11-5178 VISION	72	216	218	250	162	250
520-11-5179 LONG TERM DISABILITY	74	292	293	300	225	300
520-11-5180 WORKERS COMP	0	0	0	200	0	200
PERSONNEL TOTAL	65,266	150,320	163,663	162,040	131,497	167,840
<u>SUPPLIES</u>						
520-11-5210 OFFICE SUPPLIES	3,831	994	3,220	1,000	956	1,500
520-11-52111 PROMOTIONAL MATERIAL	9,493	1,253	1,460	1,600	0	2,600
520-11-5215 POSTAGE	196	76	0	200	103	200
520-11-5235 TECH SUPPLIES	1,396	0	0	1,000	19	3,000
520-11-5290 MISC SUPPLIES	0	80	305	200	1,278	1,900
SUPPLIES TOTAL	14,915	2,403	4,985	4,000	2,356	9,200

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
<u>CONTRACTUAL</u>						
520-11-5305 MISCELLANEOUS	0	127	3,033	1,500	1,051	3,000
520-11-5310 COMMUNICATIONS-TELEPHONE	2,905	4,428	4,165	4,000	3,332	4,000
520-11-5315 INSURANCE & BONDS	0	105	105	300	105	300
520-11-5320 PUBLICATIONS & ADVERTISING	2,762	4,252	6,321	11,000	5,967	10,500
520-11-5325 UTILITIES	0	1,406	1,453	2,000	697	2,000
520-11-5335 ASSOCIATIONS DUES	620	2,132	1,491	2,500	2,467	3,500
520-11-5340 TOURISM RENT	0	0	0	5,000	3,415	5,000
520-11-5350 TRAVEL	4,820	6,731	3,248	3,000	1,597	6,000
520-11-5352 EVENT-SUPPLIES	66	0	0	0	0	0
520-11-5354 EVENT-REIMBURSEMENT	0	0	0	10,000	2,500	10,000
520-11-5355 SCHOOLS	1,995	520	2,155	1,500	1,482	2,000
520-11-5356 BUSINESS NETWORK	214	102	199	200	57	250
520-11-5357 EVENTS	515	1,090	(850)	0	0	0
520-11-5358 FESTIVALS	0	24,631	47,506	42,000	37,346	42,000
520-11-5360 ETS FEES/BANK FEES	0	0	253	0	307	300
CONTRACTUAL TOTAL	13,898	45,524	69,079	83,000	60,323	88,850
<u>MAINTENANCE</u>						
520-11-5411 JANITORIAL	110	250	300	1,500	100	1,500
520-11-5420 MACHINERY & Equipment	578	3,381	11,363	3,500	2,175	3,500
TOTAL MAINTENANCE	688	3,631	11,663	5,000	2,275	5,000
<u>SUNDRY</u>						
520-11-5620 LEGAL	0	2,040	0	500	0	500
520-11-5621 PROFESSIONAL	4,543	5,877	6,455	7,500	5,871	8,000
SUNDRY TOTAL	4,543	7,917	6,455	8,000	5,871	8,500

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
<u>CAPITAL EXPENDITURES</u>						
520-11-5718 FURNITURE	1,346	8,828	14,625	0	4,230	0
TOTAL CAPITAL EXPENDITURES	1,346	8,828	14,625	0	4,230	0
TOTAL EXPENDITURES	100,657	218,623	270,470	262,040	206,552	279,390
REVENUE OVER/(UNDER) EXPENDITURES	=====	=====	=====	=====	=====	=====
	(407)	33,753	117,116	0	74,151	0
	=====	=====	=====	=====	=====	=====

Reinvestment Zone 2

The Reinvestment Zone 2 is located on the Southside of town at the Industrial Park area. It was established in 2009 and will end December 31, 2029. The City determined that development of the Property would not occur solely through private investment in the reasonable foreseeable future. There is a nine member board that governs the Reinvestment Zone 2. City of Lindale, Smith County, TJC, and Emergency Services participate in the TIF Zone 3 at a 75/25% TIF.

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
111-REINVESTMENT ZONE #2						
FINANCIAL SUMMARY						
<u>REVENUE SUMMARY</u>						
OTHER REVENUES	55,287	67,139	68,853	65,000	66,650	70,000
TOTAL REVENUES	55,287	67,139	68,853	65,000	66,650	70,000
<u>EXPENDITURE SUMMARY</u>						
REINVESTMENT ZONE #2	30,710	36,280	64,300	65,000	116,160	59,140
TOTAL EXPENDITURES	30,710	36,280	64,300	65,000	116,160	59,140
REVENUE OVER/(UNDER) EXPENDITURES	24,577	30,859	4,553	0	(49,510)	10,860

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018 YTD as of July 25 2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget		BUDGET
111 REINVESTMENT #2 FUND						
REVENUES						
<u>OTHER REVENUES</u>						
111-00-4110 AD VAL TAX COLLECTIONS	55,287	67,139	68,853	65,000	66,650	70,000
TOTAL OTHER REVENUES	55,287	67,139	68,853	65,000	66,650	70,000
111 REINVESTMENT #2 FUND						
EXPENDITURES						
<u>INFRASTRUCTURE</u>						
111-12-5515 WATER RIGHTS	0	0	15,000	45,000	104,000	46,980
TOTAL INFRASTRUCTURE	0	0	15,000	45,000	104,000	46,980
<u>SUNDRY</u>						
111-12-5621 PROFESSIONAL	30,710	36,280	49,300	20,000	12,160	12,160
SUNDRY TOTAL	30,710	36,280	49,300	20,000	12,160	12,160
TOTAL EXPENDITURES	30,710	36,280	64,300	65,000	116,160	59,140
REVENUE OVER/(UNDER) EXPENDITURES	24,577	30,859	4,553	0	(49,510)	10,860

Reinvestment Zone 3

The Reinvestment Zone 3 is located in the downtown area. It was established in 2015 and will end 2045. The City determined that development of the Property would not occur solely through private investment in the reasonable foreseeable future. There is a nine member board that governs the Reinvestment Zone 2. City of Lindale, Smith County, TJC, and Emergency Services participate in the TIF Zone 3 at a 100% TRIZ.

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018 YTD as of July 25 2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget		BUDGET
113-REINVESTMENT ZONE #3						
FINANCIAL SUMMARY						
<u>REVENUE SUMMARY</u>						
OTHER REVENUES			9,179	175,000	37,589	190,000
TOTAL REVENUES			9,179	175,000	37,589	190,000
<u>EXPENDITURE SUMMARY</u>						
REINVESTMENT ZONE #3				175,000		190,000
TOTAL EXPENDITURES		0		175,000		190,000
REVENUE OVER/(UNDER) EXPENDITURES	=====	=====	=====	=====	=====	=====
			9,179	0	37,589	0

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
113-REINVESTMENT ZONE #3						
REVENUE						
<u>OTHER REVENUES</u>						
113-00-4110 AD VAL TAX COLLECTIONS			9,179	175,000	37,589	190,000
TOTAL OTHER REVENUES	-----	-----	9,179	175,000	37,589	190,000
TOTAL REVENUES			9,179	175,000	37,589	190,000
113 REINVESTMENT #3 FUND						
EXPENDITURES						
<u>SUPPLIES</u>						
113-12-5210 OFFICE SUPPLIES			0	0	0	0
113-12-5215 POSTAGE			0	0	0	0
SUPPLIES TOTAL			0	0	0	0
<u>CONTRACTUAL</u>						
111-12-5305 MISCELLANEOUS EXPENSE			0	0	0	0
TOTAL CONTRACTUAL			0	0	0	0
<u>TRANSFER/MISCELLANEOUS</u>						
113-12-6065 TRANSFER TO I & S			0	175,000	0	190,000
TOTAL TRANSFER MISC				175,000		190,000
TOTAL EXPENDITURES	0	0	0	175,000	0	190,000
REVENUE OVER/(UNDER) EXPENDITURES			9,179	0	37,589	0

Infrastructure Fund

The Infrastructure Fund is a restricted fund for Water Sewer and Public Works Infrastructure. This is a limit fund and was set up to track infrastructure cost. The Capital for Water/Sewer projects will be paid out of this fund as will Capital for Public Works.

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
202-INFRASTRUCTURE GEN/WT FUND						
FINANCIAL SUMMARY						
<u>REVENUE SUMMARY</u>						
OTHER REVENUES			702,605	0	5,249	404,265
TOTAL REVENUES			702,605	0	5,249	404,265
<u>EXPENDITURE SUMMARY</u>						
INFRASTRUCTURE GEN/WT			218,340	0	1,894	280,000
TOTAL EXPENDITURES		0	218,340	0	1,894	280,000
REVENUE OVER/(UNDER) EXPENDITURES			484,265	0	3,355	124,265

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
202 INFRASTRUCTURE FUND						
REVENUE						
<u>FUND BALANCE</u>						
202-00-3325 FUND BALANCE			0	0	0	404,265
<u>OTHER REVENUES</u>						
202-00-4430 LEDC REVENUE			700,000	0	0	0
202-00-4435 INTEREST			2,605	0	5,249	0
TOTAL OTHER/ BALANCE			702,605	0	5,249	404,265
	=====	=====	=====	=====	=====	=====
TOTAL REVENUES			702,605	0	5,249	404,265
202 INFRASTRUCTURE GEN/WT EXPENDITURES						
<u>TRANSFER/MISCELLANEOUS</u>						
202-16-5510 SANITARY SEWER			0	0		80,000
202-16-5515 WATER MAINS			29,050	0		
202-16-5525 STREETS (SEE TRANSFER GEN CAP FUND)			189,290	0	1,894	200,000
TOTAL TRANSFER MISC			218,340	0	1,894	280,000
	=====	=====	=====	=====	=====	=====
TOTAL EXPENDITURES			218,340	0	1,894	280,000
	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES			484,265	0	3,355	124,265

BONDS

The Bond Funds are restricted funds. See attached Active Bond Funds.

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018 YTD as of July 25 2018	2018-2019 BUDGET
	ACTUAL	ACTUAL	Actual	Budget		
<u>325-2015 BOND FUND</u>						
FINANCIAL SUMMARY						
<u>REVENUE SUMMARY</u>						
OTHER REVENUES	4,985,000	22,545	5,985	0	1,737	0
TRANSFER/ADJUSTMENTS	0	(41,881)	0	0	0	0
TOTAL REVENUES	4,985,000	(19,336)	5,985	0	1,737	0
<u>EXPENDITURE SUMMARY</u>						
2015 BOND	792,961	2,645,095	1,338,865	0	74,529	152,900
TOTAL EXPENDITURES	792,961	2,645,095	1,338,865	0	74,529	152,900
	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	4,192,039	(2,664,431)	(1,332,880)	0	(72,792)	(152,900)

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
325- 2015 BOND FUND						
REVENUE						
<u>OTHER REVENUES</u>						
325-00-4435 INTEREST	0	22,545	5,985	0	1,737	0
325-00-4452 BOND PROCEEDS	4,985,000	0	0	0	0	0
TOTAL OTHER REVENUES	4,985,000	22,545	5,985	0	1,737	0
<u>TRANSFER/ADJUSTMENTS</u>						
325-00-4999 TRANSFER TO OTHER FUNDS	0	(41,881)	0	0	0	0
TOTAL TRANSFER/ADJUSTMENTS	0	(41,881)	0	0	0	0
	=====	=====	=====	=====	=====	=====
TOTAL REVENUES	4,985,000	(19,336)	5,985	0	1,737	0
	=====	=====	=====	=====	=====	=====

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget	YTD as of July 25 2018	BUDGET
325-2015 BOND FUND						
EXPENDITURES						
<u>SUPPLIES</u>						
325-25-5235 TECHNICAL SUPPLIES	1,750	0	0	0	0	0
TOTAL SUPPLIES	1,750	0	0	0	0	0
<u>MAINTENANCE</u>						
325-25-5410 BUILDING & GROUNDS	8,993	29,616	76,900	0	0	0
325-25-5411 UNDERGROUND UTILITIES	0	417,944	113,157	0	0	0
325-25-5420 MACHINERY & EQUIPMENT	9,451	0	0	0	0	0
325-25-5430 PARK	0	100,011	504,418	0	47,093	152,900
TOTAL MAINTENANCE	18,444	547,571	694,475	0	47,093	152,900
<u>INFRASTRUCTURE</u>						
325-25-5510 SANITARY SEWER	123,068	201	(562)	0	0	0
325-25-5515 WATER MAINS	222,961	(1)	0	0	0	0
325-25-5525 PARKING LOT/DEMO/STREETS	51,416	1,708,953	555,628	0	8,062	0
325-25-5530 PROPERTY ACQUISITION	274,666	116,632	0	0	0	0
TOTAL INFRASTRUCTURE	672,111	1,825,785	555,066	0	8,062	0
<u>SUNDRY</u>						
325-25-5620 LEGAL FEES	11,100	6,360	0	0	0	0
325-25-5621 PROFESSIONAL FEES	89,556	265,379	89,324	0	19,374	0
TOTAL SUNDRY	100,656	271,739	89,324	0	19,374	0
TOTAL EXPENDITURES	792,961	2,645,095	1,338,865	0	74,529	152,900
REVENUE OVER/(UNDER) EXPENDITURES	4,192,039	(2,664,431)	(1,332,880)	0	(72,792)	(152,900)

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018 YTD as of July 25 2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget		BUDGET
330-2017 BOND						
FINANCIAL SUMMARY						
<u>REVENUE SUMMARY</u>						
OTHER REVENUES	0	0	0	0	1,424,521	0
TOTAL REVENUES	0	0	0	0	1,424,521	0
<u>EXPENDITURE SUMMARY</u>						
CAPITAL PROJECTS	0	0	0	0	549,049	800,000
TOTAL EXPENDITURES	0	0	0	0	549,049	800,000
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	875,472	(800,000)

	2014-2015	2015-2016	2016-2017	2017-2018	201-2018 YTD as of July 25 2018	2018-2019
	ACTUAL	ACTUAL	Actual	Budget		BUDGET
330 2017 BOND						
REVENUES						
<u>OTHER REVENUES</u>						
330-00-4435 INTEREST	0	0	0	0	11,225	0
330-00-4452 BOND PROCEEDS	0	0	0	0	1,413,296	0
TOTAL OTHER REVENUES	0	0	0	0	1,424,521	0
EXPENDITURES						
<u>CAPITAL INFRASTRUCTURE</u>						
330-17-5925 GROUND STORAGE					485,302	0
330-17-5927 LIFT STATION					63,747	800,000
TOTAL CAPITAL PROJECTS	0	0	0	0	549,049	800,000
	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	875,472	(800,000)
	=====	=====	=====	=====	=====	=====