



# **CITY OF DECATUR, TEXAS**

---

## City of Decatur FY 2018-2019 Approved Budget



## **CITY OF DECATUR, TEXAS**

---

*THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.89 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$36.30.*

# CITY OF DECATUR

## 2018 -2019

### BUDGET

This budget will raise more revenue from property tax than last year’s budget by an amount of **\$283,556**, which is a **7.89%** increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is **\$93,673**.

Then City Council record vote on September 10, 2018 to adopt the 2018-2019 Budget:

Mayor	Martin Woodruff	Yes
Place 1	Dr. Carmelina Holloway	Yes
Place 2	Susan Cocanougher	Yes
Place 3	Mike McQuiston	Yes
Place 4	Margaret Doubrava	Yes
Place 5	Jay Davidson	Yes
Place 6	Randy Parker	Yes

Rates Per \$100 of property valuation:

Tax Year	2017	2018
Property Tax Rate	.7030	
Proposed Property Tax Rate		.667
Effective Tax Rate	.677362	.635925
Effective M & O Rate	.477333	.4603
Rollback Tax Rate	.709599	.667579
Debt Tax Rate	.1941	.1704

2019 Municipal Debt Obligations secured by property taxes: **\$1,230,959**



# CITY OF DECATUR, TEXAS

July 30, 2018

To: Mayor and Council

From: Brett Shannon, City Manager

Re: FY 2018-2019 Proposed Budget

It is my privilege to present the City of Decatur's FY2019 Proposed Budget. This budget was built on the principles established early in the process:

1. Revenues exceed Expenditures
2. Build Fund Balance
3. Tax rate at or below .703
4. Increase to fixed water rates
5. Preliminary budgets reflect FY2018, any new items added through committee
6. Capital/equipment from existing funds
7. 2% raise for employees
8. The City's insurance expenditure would remain budgeted at \$10,000 per employee
9. No new debt

The development of proposed budget met those objectives. The City was also able to add the following new expenditures:

- a. Funding for the Comprehensive Plan - \$45,000
- b. Additional funding for Parks' supplies - \$20,000
- c. Conference Center Employee - \$50,000 with \$35,000 additional revenue
- d. Police Department Warrant Officer - \$50,000 with \$50,000 additional revenue
- e. Fire Department Deputy Chief position - \$97,500 with \$35,000 additional revenue
- f. 6 police vehicles with 5 year note - \$60,000 per year
- g. Municipal Issuer Software - \$1,000
- h. Budgeting and Planning Software - \$21,000 first year, \$12,000 annually afterward

The tax rate is budgeted at .667, with .4966 for M&O and .1704 for I&S. This results in a tax increase of 7.89%. The additional tax revenue is used for the employee raises and the list above.

The Water Fund has also funded the purchase of a camera system. Another equipment purchase for FY2019 is the chipper, \$35,000 from the \$2.50 a month residential yard waste charge. That purchase would occur once the funds are available.

In FY2017 the decision was made to fund employee health care costs at a rate of up to \$10,000 per employee. This action reflected a decision by the Council to establish an amount to be paid for health care and not let health care costs drive the expenditure. HR worked diligently to provide options for the employees at this funding level. This also protects the City from ever increasing costs.

Finally, there is an amount budgeted to contribute to fund balance.

I feel this budget will allow our staff to continue to meet the needs of the citizens and this Council. Thank you for the opportunity to increase our employee's salaries. Please let me know if you have any questions.

"SCHEDULE A" - FY 2019 - \$0.667 Tax Rate	Governmental Funds																			Enterprise Funds		Component Unit	TOTAL			
	General Fund	General Fund Sub-Funds Checking Accounts					Special Revenue Funds				Special Revenue Funds Sub-Funds Checking Accounts									Fund 9/Construction Funds	DEBT	Water Fund		EDC		
	General	Recreation	Street Improvement	Insurance	Fire Department	Fire Dept Truck	Airport	HOT	Conference Center	Main Street	Grants	Library	Cemetery	RAMP Grants	Court Tech	Court Security	Child Safety Fee	Police Special	Police Training	Impact Fee	Fund 9/Construction Funds Sub-Total	Debt Service		Water/Sewer	Water Permanent Improvement	EDC
Checking Account As Of 6/30/2018		\$77,121	\$412,978	\$146,514	\$169,412	\$371,130	\$465,937	\$0	\$26,918		\$9,794	\$208,620		\$27,525	\$126,860	\$10,617	\$43,084	\$2,727	\$862,676	\$830,090	\$1,479,693	\$539,301	\$139,843	\$904,153	\$6,854,993	
Other Checking Accounts											\$485,656										\$0	\$164,535			\$417,514	\$1,067,705
CD's											\$10,000	\$233,390									\$107,311				\$246,058	\$596,759
Available Fund Balance	\$2,120,557	\$77,121	\$412,978	\$146,514	\$169,412	\$371,130	\$465,937	\$0	\$26,918	\$0	\$505,450	\$442,009	\$0	\$27,525	\$126,860	\$10,617	\$43,084	\$2,727	\$862,676	\$937,400	\$1,644,228	\$539,301	\$139,843	\$1,567,726	\$10,640,014	
Amount Unspendable, Restricted, Assigned	-\$1,817,543																									-\$1,817,543
FY 18 Budgeted Use of Fund Balance	\$0	\$0	\$22,000	\$0	\$175,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0			\$0	\$0	\$0	\$0	\$197,001
FY 19 Est. Beginning Available Fund Balance	\$303,014	\$77,121	\$390,978	\$146,514	-\$5,588	\$371,130	\$465,937	\$0	\$26,918	\$0	\$505,450	\$442,009	\$0	\$27,525	\$126,860	\$10,616	\$43,084	\$2,727	\$862,676	\$937,400	\$1,644,228	\$539,301	\$139,843	\$1,567,726	\$8,625,470	
<b>Revenues</b>																										
Property Tax	\$3,553,460																									\$4,784,372
Sales Tax	\$2,700,000																									\$4,039,000
Franchise & Other Tax	\$591,000																									\$591,000
Hotel Occupancy Tax							\$425,000																			\$425,000
Civic Center								\$655,000																		\$655,000
Court Fines & Fees	\$804,000													\$20,000	\$15,000	\$12,000										\$851,000
Airport							\$126,500						\$50,000													\$176,500
Library	\$61,000										\$500															\$61,500
Development Services	\$287,000																			\$50,000						\$337,000
Cemetery	\$15,400											\$7,500									\$12,500					\$35,400
Interest	\$30,000										\$15	\$750		\$50	\$250		\$40	\$5	\$2,500			\$7,500		\$15,000	\$56,110	
Misc	\$182,825	\$2,000	\$60,000						\$8,010	\$50,000							\$25,000	\$2,500								\$330,335
Charges for Service - Water																							\$4,936,121			\$4,936,121
Transfer In	\$535,000							\$280,000	\$138,000													\$429,866				\$1,382,866
Use of Fund Balance																										\$0
<b>Total Revenues</b>	<b>\$8,759,685</b>	<b>\$2,000</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$126,500</b>	<b>\$425,000</b>	<b>\$935,000</b>	<b>\$146,010</b>	<b>\$50,000</b>	<b>\$515</b>	<b>\$8,250</b>	<b>\$50,000</b>	<b>\$20,050</b>	<b>\$15,250</b>	<b>\$12,000</b>	<b>\$25,040</b>	<b>\$2,505</b>	<b>\$52,500</b>	<b>\$12,500</b>	<b>\$1,668,278</b>	<b>\$4,936,121</b>	<b>\$0</b>	<b>\$1,354,000</b>	<b>\$18,661,204</b>
<b>Expenditures</b>																										
Administration	\$1,151,629							\$6,900		\$50,000											\$25,000	\$1,665,825				\$2,899,354
Janitor	\$32,500																									\$32,500
Airport							\$160,037						\$50,000													\$210,037
Main Street									\$145,766																	\$145,766
Animal Control	\$55,400																									\$55,400
Police	\$2,526,734															\$12,000	\$25,000	\$2,500								\$2,566,234
Streets	\$820,761		\$97,000																	\$200,000						\$1,117,761
Tax & Courts	\$303,259													\$25,000	\$50,000											\$378,259
Fire	\$1,284,547																									\$1,284,547
Library Memorial	\$558,887																									\$558,887
Cemetery	\$75,000																									\$75,000
Planning	\$435,536																									\$435,536
Conference Center								\$933,594																		\$933,594
Parks	\$476,118	\$3,000																								\$479,118
Inspection Services	\$344,626																									\$344,626
Technology	\$436,453																									\$436,453
Public Works	\$227,828																									\$227,828
Water																				\$25,000		\$800,779			\$1,053,608	
Refuse																				\$50,000		\$993,454			\$1,043,454	
Utility Billing																						\$366,300			\$366,300	
Wastewater																						\$989,676			\$989,676	
Utility Maintenance																				\$50,000		\$607,019			\$657,019	
WF - Technology																						\$1,059,286			\$1,059,286	
Debt																						\$32,294			\$32,294	
EDC																									\$316,248	\$316,248
Transfer Out							\$418,000																			\$514,140
<b>Total Expenditures</b>	<b>\$8,729,280</b>	<b>\$3,000</b>	<b>\$97,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$160,037</b>	<b>\$424,900</b>	<b>\$933,594</b>	<b>\$145,766</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$25,000</b>	<b>\$50,000</b>	<b>\$12,000</b>	<b>\$25,000</b>	<b>\$2,500</b>	<b>\$125,000</b>	<b>\$225,000</b>	<b>\$1,665,825</b>	<b>\$4,848,808</b>	<b>\$0</b>	<b>\$1,260,254</b>	<b>\$18,832,965</b>
Excess (Deficiency) of revs. vs. exps.	\$30,405	-\$1,000	-\$37,000	\$0	\$0	\$0	-\$33,537	\$100	\$1,406	\$244	\$0	\$515	\$8,250	\$0	-\$4,950	-\$34,750	\$0	\$40	\$5	-\$72,500	-\$212,500	\$2,453	\$87,313	\$0	\$93,746	-\$384,261
<b>FY 19 Est. Ending Balance</b>	<b>\$333,419</b>	<b>\$76,121</b>	<b>\$353,978</b>	<b>\$146,514</b>	<b>-\$5,588</b>	<b>\$371,130</b>	<b>\$432,400</b>	<b>\$100</b>	<b>\$1,406</b>	<b>\$27,162</b>	<b>\$0</b>	<b>\$505,965</b>	<b>\$450,259</b>	<b>\$0</b>	<b>\$22,575</b>	<b>\$92,110</b>	<b>\$10,616</b>	<b>\$43,124</b>	<b>\$2,732</b>	<b>\$790,176</b>	<b>\$724,900</b>	<b>\$1,646,681</b>	<b>\$626,614</b>	<b>\$139,843</b>	<b>\$1,661,472</b>	<b>\$9,178,609</b>
FY 19 Fund Balance Reserve Target	\$2,182,320	\$750	\$24,250	\$0	\$0	\$0	\$40,009	\$106,225	\$233,399	\$36,442	\$12,500	\$0	\$0	\$12,500	\$6,250	\$12,500	\$3,000	\$6,250	\$625	\$31,250	\$56,250	\$416,456	\$1,212,202	\$0	\$315,064	\$4,764,491
Fun Balance Over/(Under) Reserve of 3 months	-\$1,848,901	\$75,371	\$329,728	\$146,514	-\$5,588	\$371,130	\$392,391	-\$106,125	-\$231,993	-\$9,280	-\$12,500	\$505,965	\$450,259	-\$12,500	\$16,325	\$79,610	\$7,616	\$36,874	\$2,107	\$758,926	\$668,650	\$1,230,224	-\$585,588	\$139,843	\$1,346,408	\$4,414,118
FY 19 Est. Inc/(Dec) in Fund Balance																										

Dept:

Prog:

Period Ending: 9/2018

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
01-3065-00-00	TRANS. FROM W.C.W.S.D.	18,000.00-	16,500.00-	18,000.00-	18,000.00-
01-3066-00-00	TRANS. FROM ECONOMIC DEV.	27,000.00-	24,750.00-	27,000.00-	36,000.00-
01-3100-00-00	TAX COLLECTION - CITY	3,215,267.00-	3,256,375.71-	3,014,681.56-	3,533,460.00-
01-3120-00-00	DEL. TAX COLLECTION - CITY	15,000.00-	11,989.20-	16,579.17-	10,000.00-
01-3130-00-00	INTEREST & PENALTY - CITY	15,000.00-	16,034.96-	15,323.46-	10,000.00-
01-3160-00-00	FRANCHISE TAXES	560,000.00-	581,308.14-	570,936.75-	570,000.00-
01-3180-00-00	COBRA PAYMENTS		4,957.37-	9,048.39-	
01-3200-00-00	COURT FINES	750,000.00-	767,953.80-	814,571.43-	800,000.00-
01-3210-00-00	LAND RENTAL	15,000.00-	17,635.99-	17,351.70-	18,000.00-
01-3214-00-00	CIVIC CENTER DEPOSIT REVENUE		20,066.56-	12,179.24-	
01-3216-00-00	CONFERENCE CENTER RECEIPTS	125,000.00-	112,567.32-	139,467.36-	135,000.00-
01-3217-00-00	CONF CTR RECEIPTS-TAX-F & B	210,000.00-	314,209.81-	177,701.18-	265,000.00-
01-3218-00-00	CONF CTR RCPTS-TAX-LINENS&EQP	40,000.00-	56,360.04-	27,862.79-	35,000.00-
01-3219-00-00	CONF CTR RCPTS-NON TAX-F & B	255,000.00-	160,522.43-	223,793.38-	220,000.00-
01-3230-00-00	AID IN CONST.- ST. IMPROVEMENT	60,000.00-	67,630.07-	65,091.49-	60,000.00-
01-3300-00-00	MISC.	5,000.00-	14,968.17-	18,641.43-	5,000.00-
01-3301-00-00	OVERAGE/SHORTAGE			.09-	
01-3310-00-00	INTEREST INCOME - GENERAL	7,500.00-	40,663.61-	14,711.13-	30,000.00-
01-3330-00-00	SALES TAX	2,600,000.00-	2,770,826.21-	2,644,641.37-	2,700,000.00-
01-3350-00-00	HOTEL & MOTEL TAX	391,900.00-	514,217.69-	530,767.78-	425,000.00-
01-3386-00-00	FAILURE TO APPEAR-OMNI BASE	7,500.00-	4,520.74-	7,868.41-	4,000.00-
01-3394-00-00	SCHOOL CROSSING FEE		100.00-	25.00-	200.00-
01-3400-00-00	BUILDING PERMITS	250,000.00-	274,294.73-	231,090.90-	225,000.00-
01-3402-00-00	INFRASTRUCTURE FEES		9,178.42-	24,632.71-	
01-3404-00-00	HEALTH INSPECTION PERMITS	42,000.00-	45,541.00-	40,661.60-	42,000.00-
01-3405-00-00	P & Z APPLICATIONS	18,000.00-	38,021.31-	32,706.65-	20,000.00-
01-3406-00-00	TREE REM. FEE- LANDSCAPE ORD.			7,500.00-	
01-3409-00-00	FIRE DEPARTMENT PERMITS	2,000.00-	9,115.64-	442.00-	2,000.00-
01-3410-00-00	RECREATION FD. INCOME	2,000.00-	2,300.00-	26,143.50-	1,000.00-
01-3425-00-00	ANIMAL LICENSE FEES	125.00-	260.00-	130.00-	125.00-
01-3430-00-00	INCOME FROM ANIMAL POUND		300.00-	1,996.20-	
01-3452-00-00	CEMETERY- DUES	400.00-	182.00-	166.00-	400.00-
01-3454-00-00	CEMETERY-GRAVE SPACES	15,000.00-	55,375.00-	31,670.00-	15,000.00-
01-3500-00-00	SALE OF ASSETS	1,000.00-	4,089.82-		1,000.00-
01-3512-00-00	MIXED DRINK TAX	21,000.00-	22,015.32-	18,246.03-	21,000.00-
01-3550-00-00	AUTO IMPOUND FEES	15,000.00-	22,769.99-	11,386.50-	15,000.00-
01-3800-00-00	LIBRARY RECEIPTS	60,000.00-	63,920.44-	70,753.68-	60,000.00-
01-3850-00-00	LIBRARY DONATIONS	1,000.00-	100.00-		1,000.00-
01-3900-00-00	PARK/RECREATION CONTRIBUTIONS	1,000.00-	460.00-	680.00-	1,000.00-
01-3905-00-00	AIRPORT HANGAR RENTALS	90,000.00-	143,066.96-	115,659.43-	125,000.00-
01-3906-00-00	AIRPORT FUEL SALES	2,000.00-	1,994.10-	2,392.48-	1,500.00-
01-3911-00-00	FIRE DEPT RECEIPTS	50,000.00-	51,435.00-	63,720.37-	87,500.00-
01-3930-00-00	MAIN STREET CONTRIBUTIONS	3,250.00-	200.00-	3,350.00-	2,000.00-

Period Ending: 9/2018

Dept:

Prog:

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
01-3945-00-00	TRANSFER FROM CONST/IMPACT FEE		218.63-		
01-3955-00-00	TRANSFER FROM WATER	540,000.00-	452,749.00-	374,999.94-	535,000.00-
	Subtotal:	9,430,942.00-	9,971,745.18-	9,424,571.10-	10,030,185.00-
	Program number:	9,430,942.00-	9,971,745.18-	9,424,571.10-	10,030,185.00-
	Department number:	9,430,942.00-	9,971,745.18-	9,424,571.10-	10,030,185.00-
	Revenue Subtotal -----	9,430,942.00-	9,971,745.18-	9,424,571.10-	10,030,185.00-

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
01-5000-01-00	SALARIES - COUNCIL MEMBERS	7,200.00	7,280.00	7,160.00	7,200.00
01-5001-01-00	SALARIES	458,023.84	441,521.39	460,071.88	470,565.43
01-5010-01-00	FICA EXPENSE	35,589.62	30,948.72	30,425.34	36,549.06
01-5012-01-00	TMRS EXPENSE	72,109.70	67,509.66	69,372.49	71,664.81
01-5015-01-00	HEALTH INSURANCE EXPENSE	50,000.00	48,597.10	52,218.58	50,000.00
01-5017-01-00	GEN. & ADM. INSURANCE	190,000.00	203,011.39	191,813.30	190,000.00
01-5021-01-00	OTHER BENEFITS	50,000.00	7,019.08	38,951.32	50,000.00
01-5023-01-00	EMPLOYMENT EXPENDITURES		288.80		
01-5100-01-00	OFFICE EXPENSE	26,000.00	9,929.18	5,584.43	26,000.00
01-5110-01-00	POSTAGE	2,500.00	2,146.87	2,059.75	2,500.00
01-5120-01-00	CONTRACT LABOR	4,000.00		1,360.00	
01-5230-01-00	SOFTWARE MAINTENANCE		3,958.50		4,000.00
01-5255-01-00	WISE COUNTY HISTORICAL SOCIETY	5,400.00	4,950.00	5,400.00	5,400.00
01-5265-01-00	LEGAL & AUDIT	82,000.00	69,719.50	83,678.00	82,000.00
01-5275-01-00	SUBSCRIPTIONS	12,790.00	10,302.19	10,324.11	14,000.00
01-5285-01-00	ELECTION EXPENSE	6,750.00	6,258.30	1,887.75	6,750.00
01-5300-01-00	AUTO & TRUCK EXPENSE	1,000.00	339.48	170.06	1,000.00
01-5350-01-00	COMMUNICATION EXPENSE		821.20	241.20	900.00
01-5370-01-00	TRANSFER TO CHBR. OF COMMERCE	2,500.00	2,200.00	2,400.00	2,500.00
01-5380-01-00	TRANSFER TO INT. & SINKING FD.			10,204.32	
01-5392-01-00	TRAN. TO GEN OBLIGATION FUND			23,223.17	
01-5393-01-00	TRANSFER TO EBF			10,805.56	
01-5450-01-00	BANK CARD EXPENSE	36,000.00	31,816.15	30,603.69	36,000.00
01-5500-01-00	MISC.	60,000.00	6,448.48	33,865.61	59,100.00
01-5550-01-00	TRAVEL & TRAINING EXPENSE	25,000.00	9,044.26	12,203.58	25,000.00
01-5580-01-00	ADVERTISING/PROMOTIONS	500.00	360.00	360.00	500.00
01-5900-01-00	REPAIR AND MAINTENANCE	10,000.00	3,966.29	15,109.24	10,000.00
01-5950-01-00	HOTEL MOTEL ADVERTISING	6,900.00	5,000.00	5,000.00	6,900.00
Subtotal:		1,144,263.16	973,436.54	1,104,493.38	1,158,529.30
Program number: ADMINISTRATION		1,144,263.16	973,436.54	1,104,493.38	1,158,529.30
Department number: ADMINISTRATION		1,144,263.16	973,436.54	1,104,493.38	1,158,529.30

Period Ending: 9/2018

Prog:

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
01-5000-02-00	CONTRACT LABOR, JANITORIAL	8,500.00	7,450.00	8,100.00	8,500.00
01-5100-02-00	OFFICE EXPENSE	1,000.00			1,000.00
01-5120-02-00	CONTRACT LABOR, LAWN CARE	6,000.00	3,895.20	5,660.45	6,000.00
01-5205-02-00	MAINTENANCE	3,500.00	335.88	932.10	3,500.00
01-5215-02-00	UTILITIES	13,500.00	7,448.14	10,173.14	13,500.00
01-5900-02-00	REPAIR AND MAINTENANCE		689.00		
	Subtotal:	32,500.00	19,818.22	24,865.69	32,500.00
	Program number:	32,500.00	19,818.22	24,865.69	32,500.00
	Department number: JANITORIAL	32,500.00	19,818.22	24,865.69	32,500.00

Dept: 3 AIRPORT

Prog:

Period Ending: 9/2018

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
01-5000-03-00	SALARIES	16,921.94	15,447.07	17,646.72	17,253.71
01-5010-03-00	FICA EXPENSE	1,294.53	1,168.10	1,325.86	1,319.91
01-5012-03-00	TMRS EXPENSE	2,622.90	2,361.83	2,698.47	2,588.06
01-5014-03-00	UNIFORMS PAID & WITHHELD	500.00			500.00
01-5015-03-00	HEALTH INSURANCE EXPENSE	5,000.00	4,583.44	5,000.05	5,000.00
01-5100-03-00	OFFICE EXPENSE	15,000.00	7,020.17	8,235.06	15,000.00
01-5110-03-00	POSTAGE	175.00			175.00
01-5200-03-00	SHOP SUPPLIES	1,000.00	906.54	371.37	1,000.00
01-5205-03-00	MAINTENANCE	23,000.00	1,527.35	10,786.43	23,000.00
01-5215-03-00	UTILITIES	12,000.00	11,649.36	16,655.05	12,000.00
01-5260-03-00	ENGINEERING EXPENSE	14,000.00		200.00	14,000.00
01-5275-03-00	SUBSCRIPTIONS	1,500.00	1,405.68	2,110.68	1,500.00
01-5300-03-00	AUTO & TRUCK EXPENSE	4,500.00	3,052.49	4,387.32	4,500.00
01-5350-03-00	AVIATION FUEL EXPENSE	200.00			200.00
01-5500-03-00	MISC.	10,000.00	2,621.30	4,601.02	10,000.00
01-5550-03-00	TRAINING EXPENSE	1,000.00			1,000.00
01-5560-03-00	SPECIAL EVENTS EXPENSE	1,000.00			1,000.00
01-5850-03-00	RAMP GRANT EXPENSE		16,875.21	26,152.64	50,000.00
01-8001-03-00	CAPITAL EXPENDITURES		21,598.67		
Subtotal:		109,714.37	90,217.21	100,170.67	160,036.68
Program number:		109,714.37	90,217.21	100,170.67	160,036.68
Department number: AIRPORT		109,714.37	90,217.21	100,170.67	160,036.68

Period Ending: 9/2018

Prog:

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
01-5000-04-00	SALARIES	70,989.92	65,512.86	69,597.68	72,396.27
01-5010-04-00	FICA EXPENSE	5,430.73	4,883.20	5,114.05	5,538.32
01-5012-04-00	TMRS EXPENSE	11,038.93	10,016.95	10,643.69	10,859.44
01-5015-04-00	HEALTH INSURANCE EXPENSE	10,000.00	9,166.74	10,000.08	10,000.00
01-5021-04-00	OTHER BENEFITS		2,362.50		
01-5023-04-00	EMPLOYMENT EXPENDITURES		48.00		
01-5100-04-00	OFFICE EXPENSE	2,850.00	1,573.34	2,726.35	2,850.00
01-5110-04-00	POSTAGE	200.00	52.35	90.48	200.00
01-5215-04-00	UTILITIES	11,500.00	10,640.54	13,174.88	11,500.00
01-5275-04-00	SUBSCRIPTIONS	1,400.00	1,063.00	1,355.00	1,400.00
01-5300-04-00	AUTO & TRUCK EXPENSE	1,350.00	676.24	141.48	1,350.00
01-5350-04-00	COMMUNICATION EXPENSE	1,000.00			1,000.00
01-5500-04-00	MISC.	2,500.00	2,974.46	991.77	2,672.39
01-5550-04-00	TRAVEL & TRAINING EXPENSE	2,000.00			2,000.00
01-5580-04-00	MARKETING/PROMOTIONS EXPENSE	20,000.00	19,748.63	19,991.21	20,000.00
Subtotal:		140,259.58	128,718.81	133,826.67	141,766.42
Program number:		140,259.58	128,718.81	133,826.67	141,766.42
Department number: MAIN STREET		140,259.58	128,718.81	133,826.67	141,766.42

Period Ending: 9/2018

Prog:

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
01-5000-05-00	SALARIES			5,127.79	
01-5010-05-00	FICA EXPENSE			351.74	
01-5012-05-00	TMRS EXPENSE			677.27	
01-5015-05-00	HEALTH INSURANCE EXPENSE			6,666.00	
01-5100-05-00	OFFICE EXPENSE		126.60		
01-5120-05-00	CONTRACT LABOR	50,400.00	41,500.00	33,200.00	50,400.00
01-5200-05-00	SHOP SUPPLIES		28.26	69.93	
01-5215-05-00	UTILITIES	5,000.00	707.58	3,532.52	5,000.00
01-5800-05-00	EUTHANASIA EXPENSE			85.00	
01-5900-05-00	REPAIR AND MAINTENANCE		714.50	155.00	
Subtotal:		55,400.00	43,076.94	49,865.25	55,400.00
Program number:		55,400.00	43,076.94	49,865.25	55,400.00
Department number: ANIMAL CONTROL		55,400.00	43,076.94	49,865.25	55,400.00

Period Ending: 9/2018

Prog:

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
01-5000-06-00	SALARIES	1,463,418.18	1,223,795.89	1,436,537.00	1,536,042.76
01-5010-06-00	FICA EXPENSE	117,688.99	97,291.55	103,464.12	127,834.77
01-5012-06-00	TMRS EXPENSE	238,454.82	203,434.16	216,273.39	250,656.41
01-5014-06-00	UNIFORMS PAID & WITHHELD	10,000.00	2,656.96	9,348.79	10,000.00
01-5015-06-00	HEALTH INSURANCE EXPENSE	300,000.00	274,583.33	299,980.00	310,000.00
01-5017-06-00	INSURANCE EXPENSE		551.00	1,969.00	
01-5021-06-00	OTHER BENEFITS		750.00-		
01-5022-06-00	UNEMPLOYMENT EXPENSE		194.40		
01-5023-06-00	EMPLOYMENT EXPENDITURES		1,144.40		
01-5024-06-00	CONTRA - SRO REIMBURSEMENT			111,988.85-	
01-5100-06-00	OFFICE EXPENSE	20,000.00	14,241.85	19,849.93	20,000.00
01-5110-06-00	POSTAGE	2,000.00	1,353.85	3,023.40	3,000.00
01-5120-06-00	CONTRACT LABOR	500.00			500.00
01-5205-06-00	MAINTENANCE	10,000.00	13,959.85	14,878.47	10,000.00
01-5215-06-00	UTILITIES	30,000.00	10,825.52	21,445.10	30,000.00
01-5275-06-00	SUBSCRIPTIONS	3,000.00	1,574.48	2,366.50	3,000.00
01-5300-06-00	AUTO & TRUCK EXPENSE	125,000.00	48,991.81	99,555.45	125,000.00
01-5310-06-00	PARTS & LABOR		51,113.80		
01-5350-06-00	COMMUNICATION EXPENSE	14,000.00	17,908.43	11,172.00	14,000.00
01-5400-06-00	POLICE TRAINING EXPENSE	12,000.00	13,996.19	5,300.13	12,000.00
01-5500-06-00	MISC.	8,500.00	4,955.07	6,412.35	8,500.00
01-5510-06-00	HOLDING CELL EXPENSE	750.00	1,677.09	562.74	1,000.00
01-5540-06-00	POLICE DOG TRAINING & SUPPLIES		1,233.07		5,000.00
01-5550-06-00	AUTO IMPOUND EXPENSE		1,500.00	4,653.78	
01-5900-06-00	REPAIR AND MAINTENANCE		409.65		
01-8001-06-00	CAPITAL EXPENDITURES		4,518.00	62,262.15	
01-8002-06-00	PURCHASE OF EQUIPMENT				60,200.00
Subtotal:		2,355,311.99	1,991,160.35	2,207,065.45	2,526,733.94
Program number:		2,355,311.99	1,991,160.35	2,207,065.45	2,526,733.94
Department number: POLICE		2,355,311.99	1,991,160.35	2,207,065.45	2,526,733.94

Dept: 7 STREET

Prog:

Period Ending: 9/2018

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
01-5000-07-00	SALARIES	415,112.12	366,395.28	394,654.96	424,754.28
01-5010-07-00	FICA EXPENSE	31,756.08	27,913.25	29,412.71	32,493.70
01-5012-07-00	TMRS EXPENSE	64,342.38	56,022.76	60,353.84	63,713.14
01-5014-07-00	UNIFORMS PAID & WITHHELD	6,500.00	5,748.79	5,306.50	6,500.00
01-5015-07-00	HEALTH INSURANCE EXPENSE	100,000.00	89,583.98	99,993.46	100,000.00
01-5023-07-00	EMPLOYMENT EXPENDITURES		48.00		
01-5100-07-00	OFFICE EXPENSE	300.00	74.00		300.00
01-5120-07-00	CONTRACT LABOR	10,000.00	8,532.86	6,431.02	10,000.00
01-5121-07-00	RENTAL EXPENSE	1,000.00	1,478.80	2,172.50	1,000.00
01-5200-07-00	SHOP SUPPLIES	3,000.00	7,317.40	5,611.68	3,000.00
01-5215-07-00	UTILITIES	5,000.00	2,603.08	3,437.80	5,000.00
01-5221-07-00	SMALL TOOLS	5,000.00	2,241.22	4,374.38	5,000.00
01-5225-07-00	STREET LIGHTS	95,000.00	68,843.85	88,478.44	95,000.00
01-5300-07-00	AUTO & TRUCK EXPENSE	39,000.00	38,487.11	53,306.70	39,000.00
01-5500-07-00	MISC.			564.30	
01-5510-07-00	TRAINING EXPENSE			165.39	
01-5550-07-00	MATERIALS	97,000.00	49,878.25	34,438.14	97,000.00
01-5900-07-00	REPAIR AND MAINTENANCE			152.46	
01-8001-07-00	CAPITAL EXPENDITURES	120,690.00	118,849.23		35,000.00
Subtotal:		993,700.58	844,017.86	788,854.28	917,761.12
Program number:		993,700.58	844,017.86	788,854.28	917,761.12
Department number: STREET		993,700.58	844,017.86	788,854.28	917,761.12

Period Ending: 9/2018

Prog:

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
01-5000-08-00	SALARIES	120,311.55	106,172.97	124,308.31	106,903.74
01-5010-08-00	FICA EXPENSE	9,203.83	8,044.02	9,035.45	8,178.14
01-5012-08-00	TMRS EXPENSE	18,648.29	16,194.63	16,572.67	16,035.56
01-5015-08-00	HEALTH INSURANCE EXPENSE	26,667.00	22,864.35	36,664.54	26,667.00
01-5021-08-00	OTHER BENEFITS		1,012.50		
01-5100-08-00	OFFICE EXPENSE	6,500.00	3,695.13	4,191.10	6,500.00
01-5110-08-00	POSTAGE	1,000.00	2,020.30	1,424.48	3,600.00
01-5120-08-00	CONTRACT LABOR				15,000.00
01-5265-08-00	LEGAL & AUDIT	35,000.00	27,799.50	12,478.50	45,000.00
01-5275-08-00	SUBSCRIPTIONS	200.00	120.00	80.00	200.00
01-5500-08-00	MISC.	500.00	124.80	661.75	500.00
01-5550-08-00	TRAVEL & TRAINING EXPENSE	4,675.00	2,060.39	1,368.65	4,675.00
01-5600-08-00	CAD QUARTERLY PAYMENTS	70,000.00	50,747.25	57,542.00	70,000.00
01-5650-08-00	COURT COST PAYABLE TO STATE		3,141.11	4,011.09	
01-5900-08-00	REPAIR AND MAINTENANCE			459.88	
Subtotal:		292,705.67	243,996.95	268,798.42	303,259.44
Program number:		292,705.67	243,996.95	268,798.42	303,259.44
Department number: TAX & COURT		292,705.67	243,996.95	268,798.42	303,259.44

Period Ending: 9/2018

Prog: PAYROLL

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
01-5000-09-00	SALARIES	667,962.14	605,646.64	627,282.73	753,055.33
01-5003-09-00	VOLUNTEER FIRE STIPEND	20,000.00	13,900.00	17,169.55	20,000.00
01-5010-09-00	FICA EXPENSE	51,099.10	43,755.49	45,858.12	57,608.73
01-5012-09-00	TMRS EXPENSE	103,534.13	92,274.53	95,933.32	112,958.30
01-5014-09-00	UNIFORM EXPENSE	20,500.00	13,203.34	11,788.86	20,500.00
01-5015-09-00	HEALTH INSURANCE EXPENSE	120,000.00	109,584.13	119,992.16	130,000.00
01-5018-09-00	WELLNESS EXPENSE	5,000.00		46.64	5,000.00
01-5023-09-00	EMPLOYMENT EXPENDITURES		308.00		
01-5024-09-00	CONTRA-SRO/PUB SAFE REIMBURSE			46,396.28-	
01-5100-09-00	OFFICE EXPENSE	10,500.00	10,014.30	9,676.47	10,500.00
01-5110-09-00	POSTAGE	600.00	365.99	431.85	600.00
01-5200-09-00	SHOP SUPPLIES	19,500.00	14,409.90	10,917.08	19,500.00
01-5215-09-00	UTILITIES	26,000.00	14,703.22	22,172.89	26,000.00
01-5265-09-00	LEGAL & AUDIT	500.00			500.00
01-5275-09-00	SUBSCRIPTIONS	1,975.00	2,988.00	2,134.50	1,975.00
01-5300-09-00	AUTO & TRUCK EXPENSE	49,000.00	35,483.82	35,769.20	49,000.00
01-5350-09-00	COMMUNICATION EXPENSE	8,500.00	839.99	2,880.55	8,500.00
01-5500-09-00	MISC.	25,250.00	21,739.81	29,623.47	25,250.00
01-5600-09-00	EDUCATION & TRAINING	23,600.00	26,223.12	32,265.29	23,600.00
01-5800-09-00	SPECIAL PROJECTS EXPENSE	20,000.00	99,510.17		20,000.00
01-8001-09-00	CAPITAL EXPENDITURES	150,000.00	130,950.97		
Subtotal:		1,323,520.37	1,235,901.42	1,017,546.40	1,284,547.36
Program number: PAYROLL		1,323,520.37	1,235,901.42	1,017,546.40	1,284,547.36
Department number: FIRE		1,323,520.37	1,235,901.42	1,017,546.40	1,284,547.36

Period Ending: 9/2018

Prog:

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
01-5000-10-00	SALARIES	303,480.02	276,005.98	286,314.11	314,923.67
01-5010-10-00	FICA EXPENSE	23,216.22	20,265.10	21,267.94	24,091.66
01-5012-10-00	TMRS EXPENSE	47,039.40	35,705.27	37,592.83	47,238.55
01-5015-10-00	HEALTH INSURANCE EXPENSE	60,000.00	55,000.32	59,996.12	60,000.00
01-5023-10-00	EMPLOYMENT EXPENDITURES		752.20		
01-5100-10-00	OFFICE EXPENSE	6,000.00	5,805.10	4,869.00	6,000.00
01-5105-10-00	LIBRARY EXPENSE	5,311.37	3,498.87	6,532.03	5,311.37
01-5110-10-00	POSTAGE	1,300.00	1,372.64	1,508.10	1,300.00
01-5120-10-00	LAWN CARE & JANITORIAL	10,860.00	8,603.57	9,257.14	10,860.00
01-5215-10-00	UTILITIES	23,500.00	11,510.65	18,928.35	18,887.13
01-5275-10-00	SUBSCRIPTIONS	8,000.00	8,361.02	6,947.99	8,500.00
01-5280-10-00	BOOK & VIDEO EXPENSE	40,000.00	39,364.78	7,918.88	40,000.00
01-5359-10-00	COMPUTER PURCHASE		5,811.24		
01-5500-10-00	MISC.	7,500.00	2,745.51	6,268.12	7,500.00
01-5550-10-00	TRAVEL & TRAINING EXPENSE	7,150.52	4,605.38	4,357.47	5,525.00
01-5900-10-00	REPAIR AND MAINTENANCE	6,500.00	11,367.95	9,549.71	5,000.00
01-5906-10-00	MAINTENANCE-COMPUTER SOFTWARE	3,000.00	3,000.00	3,000.00	3,750.00
01-8001-10-00	CAPITAL EXPENDITURES			33,005.39	
Subtotal:		552,857.53	493,775.58	517,313.18	558,887.38
Program number:		552,857.53	493,775.58	517,313.18	558,887.38
Department number: LIBRARY		552,857.53	493,775.58	517,313.18	558,887.38

Period Ending: 9/2018

Prog:

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
01-5015-11-00	HEALTH INSURANCE EXPENSE	10,000.00	9,166.63	9,999.32	10,000.00
01-5017-11-00	INSURANCE EXPENSE	1,000.00	1,168.00	1,140.00	1,000.00
01-5100-11-00	OFFICE EXPENSE	1,000.00	1,259.01	693.50	1,000.00
01-5120-11-00	CONTRACT LABOR	55,000.00	49,688.93	53,048.88	55,000.00
01-5200-11-00	SHOP SUPPLIES			1.64	
01-5205-11-00	MAINTENANCE	3,000.00	4,896.46	3,526.63	3,000.00
01-5215-11-00	UTILITIES	2,000.00	198.71	246.39	2,000.00
01-5500-11-00	MISC.		2,253.04	2,002.99	
01-5550-11-00	MATERIALS	3,000.00	370.00	3,953.91	3,000.00
Subtotal:		75,000.00	69,000.78	74,613.26	75,000.00
Program number:		75,000.00	69,000.78	74,613.26	75,000.00
Department number: CEMETERY		75,000.00	69,000.78	74,613.26	75,000.00

Period Ending: 9/2018

Prog:

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
01-5000-12-00	SALARIES	238,970.90	205,273.11	211,435.47	232,243.05
01-5010-12-00	FICA EXPENSE	18,281.27	15,011.86	15,388.52	17,776.59
01-5012-12-00	TMRS EXPENSE	37,040.49	31,384.55	32,330.77	34,836.46
01-5015-12-00	HEALTH INSURANCE EXPENSE	30,000.00	27,500.20	29,998.04	30,000.00
01-5021-12-00	OTHER BENEFITS		500.00-		
01-5023-12-00	EMPLOYMENT EXPENDITURES		61.00		
01-5100-12-00	OFFICE EXPENSE	7,500.00	4,482.40	5,459.58	11,393.33
01-5110-12-00	POSTAGE	1,000.00	380.66	422.65	1,000.00
01-5120-12-00	CONTRACT LABOR	12,756.00	6,479.36	29,024.60	12,756.00
01-5121-12-00	RENTAL EXPENSE	1,160.00			1,160.00
01-5215-12-00	UTILITIES	4,545.00	1,732.97	2,604.99	4,545.00
01-5260-12-00	ENGINEERING EXPENSE	6,000.00	4,780.00	6,900.00	12,000.00
01-5265-12-00	LEGAL & AUDIT	4,500.00	9,150.82	42,166.54	4,500.00
01-5275-12-00	SUBSCRIPTIONS	2,000.00	2,655.52	2,042.51	2,000.00
01-5285-12-00	LONG RANGE MASTER PLAN	5,000.00			50,000.00
01-5300-12-00	AUTO & TRUCK EXPENSE	500.00			500.00
01-5359-12-00	COMPUTER PURCHASE		4,141.76		
01-5500-12-00	MISC.	618.00	866.14	1,342.10	618.00
01-5550-12-00	TRAVEL & TRAINING EXPENSE	14,500.00	7,846.87	6,679.46	18,500.00
01-5900-12-00	REPAIR AND MAINTENANCE	1,707.55	6,078.89	7,207.99	1,707.55
Subtotal:		386,079.21	327,326.11	393,003.22	435,535.98
Program number:		386,079.21	327,326.11	393,003.22	435,535.98
Department number: PLANNING		386,079.21	327,326.11	393,003.22	435,535.98

Period Ending: 9/2018

Prog: PAYROLL

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
01-5000-14-00	SALARIES	375,931.47	288,574.42	281,756.74	395,848.12
01-5010-14-00	FICA EXPENSE	28,758.76	21,596.95	20,997.10	30,282.38
01-5012-14-00	TMRS EXPENSE	58,269.38	42,081.01	42,619.86	59,377.22
01-5014-14-00	UNIFORMS PAID & WITHHELD	2,000.00	565.51	1,333.41	2,000.00
01-5015-14-00	HEALTH INSURANCE EXPENSE	90,000.00	82,500.00	89,994.00	100,000.00
01-5021-14-00	OTHER BENEFITS		1,125.00-		
01-5023-14-00	EMPLOYMENT EXPENDITURES		107.90	140.00	
01-5100-14-00	OFFICE EXPENSE	2,700.00	2,621.29	4,204.13	2,700.00
01-5110-14-00	POSTAGE	100.00	49.00		100.00
01-5119-14-00	CONTRACT LABOR	9,000.00	77,456.66	85,575.30	33,286.52
01-5120-14-00	LAWN CARE & JANITORIAL EXP.	4,000.00	831.56	1,167.21	3,000.00
01-5123-14-00	SUPPLIES-JANITORIAL	3,000.00	2,932.79	3,990.92	4,000.00
01-5205-14-00	MAINTENANCE	35,000.00	33,540.05	52,565.54	34,000.00
01-5215-14-00	UTILITIES	61,000.00	37,399.20	61,396.07	56,000.00
01-5275-14-00	SUBSCRIPTIONS	500.00	571.58	897.17	500.00
01-5300-14-00	AUTO & TRUCK EXPENSE	2,000.00	1,358.14	2,368.82	1,000.00
01-5500-14-00	MISC.	4,000.00	4,392.11	1,348.80	4,000.00
01-5510-14-00	FOOD & BEVERAGE	170,000.00	158,136.44	155,847.50	175,000.00
01-5520-14-00	LINEN RENTAL	14,000.00	12,865.77	11,367.24	16,000.00
01-5530-14-00	EVENT/FACILITY SUPPLIES	6,000.00	6,475.97	5,382.11	6,000.00
01-5550-14-00	TRAVEL & TRAINING EXPENSE	2,500.00	872.55	1,014.27	2,500.00
01-5580-14-00	MARKETING/PROMOTIONS EXPENSE	8,000.00	7,346.21	6,263.98	8,000.00
01-5900-14-00	REPAIR AND MAINTENANCE		150.00		
Subtotal:		876,759.61	781,300.11	830,230.17	933,594.24
Program number: PAYROLL		876,759.61	781,300.11	830,230.17	933,594.24
Department number: CONFERENCE CENTER		876,759.61	781,300.11	830,230.17	933,594.24

Period Ending: 9/2018

Prog:

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
01-5000-15-00	SALARIES	238,326.65	208,120.92	219,252.40	246,162.41
01-5010-15-00	FICA EXPENSE	18,231.99	14,994.86	15,526.80	18,831.42
01-5012-15-00	TMRS EXPENSE	36,940.63	31,818.89	33,418.98	36,924.36
01-5014-15-00	UNIFORMS PAID & WITHHELD	3,050.00	2,624.95	2,650.80	3,050.00
01-5015-15-00	HEALTH INSURANCE EXPENSE	65,000.00	58,750.19	64,995.67	65,000.00
01-5021-15-00	OTHER BENEFITS		375.00-		
01-5023-15-00	EMPLOYMENT EXPENDITURES		1,406.10		
01-5100-15-00	OFFICE EXPENSE	150.00	414.71	384.46	150.00
01-5120-15-00	CONTRACT LABOR	1,000.00	3,555.05	3,760.70	1,000.00
01-5121-15-00	RENTAL EXPENSE	11,000.00	12,457.25	14,102.71	11,000.00
01-5122-15-00	SUPPLIES	23,000.00	23,877.08	22,373.62	43,000.00
01-5215-15-00	PARK UTILITIES	38,000.00	34,020.14	40,305.53	37,500.00
01-5221-15-00	SMALL TOOLS	3,000.00	2,603.84	1,320.10	3,000.00
01-5300-15-00	AUTO & TRUCK EXPENSE	13,000.00	17,129.38	23,745.39	13,000.00
01-5500-15-00	MISC.		306.00	1,839.80	
01-5550-15-00	TRAVEL & TRAINING EXPENSE	500.00	1,134.63	1,511.90	500.00
01-5800-15-00	SPECIAL PROJECTS EXPENSE			17,982.31	
01-5900-15-00	REPAIR AND MAINTENANCE			2,504.86	
Subtotal:		451,199.27	412,838.99	465,676.03	479,118.19
Program number:		451,199.27	412,838.99	465,676.03	479,118.19
Department number: PARKS		451,199.27	412,838.99	465,676.03	479,118.19

Period Ending: 9/2018

Prog: PAYROLL

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
01-5000-16-00	SALARIES	225,643.79	136,902.89	132,186.03	217,015.24
01-5010-16-00	FICA EXPENSE	17,261.75	9,895.12	9,554.01	16,601.67
01-5012-16-00	TMRS EXPENSE	34,974.79	20,930.44	20,214.45	32,552.29
01-5015-16-00	HEALTH INSURANCE EXPENSE	40,000.00	36,666.63	29,998.00	40,000.00
01-5023-16-00	EMPLOYMENT EXPENDITURES		505.85		
01-5100-16-00	OFFICE EXPENSE	5,000.00	4,375.42	3,353.49	5,000.00
01-5110-16-00	POSTAGE	1,000.00	300.66	403.84	1,000.00
01-5120-16-00	CONTRACT LABOR	3,000.00	49,509.72	77,539.58	5,506.09
01-5121-16-00	RENTAL EXPENSE	1,260.00			1,260.00
01-5215-16-00	UTILITIES	3,755.76	1,733.03	2,604.89	3,755.76
01-5265-16-00	LEGAL & AUDIT/ADVERTISEMENTS		5,942.00	24,912.33	2,500.00
01-5275-16-00	SUBSCRIPTIONS	1,000.00	550.00	201.67	1,000.00
01-5300-16-00	AUTO & TRUCK EXPENSE	3,000.00	1,615.08	1,564.36	3,000.00
01-5359-16-00	COMPUTER PURCHASE		4,576.42		
01-5500-16-00	MISC.	500.00	3,184.92	1,550.66	500.00
01-5550-16-00	TRAVEL & TRAINING EXPENSE	3,250.00	1,582.00	3,875.34	7,110.25
01-5900-16-00	REPAIR AND MAINTENANCE	728.67	365.55	742.60	728.67
01-5905-16-00	COMPUTER SOFTWARE	96.31	495.00	495.00	96.31
01-8002-16-00	PURCHASE OF EQUIPMENT				7,000.00
Subtotal:		340,471.07	279,130.73	309,196.25	344,626.28
Program number: PAYROLL		340,471.07	279,130.73	309,196.25	344,626.28
Department number: INSPECTION SERVICES		340,471.07	279,130.73	309,196.25	344,626.28

Period Ending: 9/2018

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
01-5215-17-00	UTILITIES			732.72	
01-5275-17-00	SUBSCRIPTIONS			11,100.00	
01-5500-17-00	MISC.			694.17	
Subtotal:				12,526.89	
Program number: PAYROLL				12,526.89	
Department number: EMERGENCY MANAGEMENT DEPT				12,526.89	

Period Ending: 9/2018

Prog:

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
01-5000-18-00	SALARIES	88,645.04	83,800.49	80,100.70	94,350.02
01-5010-18-00	FICA EXPENSE	6,781.35	6,365.56	6,127.69	7,217.78
01-5012-18-00	TMRS EXPENSE	13,739.98	12,812.39	12,252.12	14,152.50
01-5015-18-00	HEALTH INSURANCE EXPENSE	10,000.00	9,166.63	9,999.32	10,000.00
01-5100-18-00	OFFICE EXPENSE		1,225.07	2,968.86	
01-5120-18-00	CONTRACT LABOR	3,600.00	10,631.89	47,972.06	3,600.00
01-5121-18-00	RENTAL EXPENSE	28,294.93	25,477.92	23,564.94	25,916.00
01-5200-18-00	SHOP SUPPLIES	1,800.00			1,800.00
01-5230-18-00	SOFTWARE MAINTENANCE	75,846.88	67,573.59	71,681.24	89,421.43
01-5231-18-00	HARDWARE MAINTENANCE	16,379.24	5,136.00	4,637.42	34,459.28
01-5232-18-00	TECHNICAL SERVICES	51,368.29	29,015.00	14,488.62	48,852.77
01-5275-18-00	SUBSCRIPTIONS	175.00	700.00	100.00	225.00
01-5350-18-00	COMMUNICATION EXPENSE	81,012.00	72,275.20	86,322.46	81,330.32
01-5359-18-00	COMPUTER PURCHASE/LEASE		6,644.39		6,138.00
01-5500-18-00	MISC.			89.80	
01-5550-18-00	TRAVEL & TRAINING EXPENSE	18,990.00	7,699.67		18,990.00
01-5580-18-00	ADVERTISING/PROMOTIONS		1,859.62		
01-8001-18-00	CAPITAL EXPENDITURES		16,878.79		
Subtotal:		396,632.71	357,262.21	360,305.23	436,453.10
Program number:		396,632.71	357,262.21	360,305.23	436,453.10
Department number: TECHNOLOGY SERVICES		396,632.71	357,262.21	360,305.23	436,453.10

Period Ending: 9/2018

Prog:

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
01-5000-20-00	SALARIES				169,242.45
01-5010-20-00	FICA EXPENSE				12,947.05
01-5012-20-00	TMRS EXPENSE				25,386.37
01-5014-20-00	UNIFORMS PAID & WITHHELD				252.50
01-5015-20-00	HEALTH INSURANCE EXPENSE				20,000.00
Subtotal:					227,828.37
Program number:					227,828.37
Department number: PUBLIC WORKS - GF					227,828.37
Expenditure	Subtotal -----	9,526,375.12	8,290,978.81	8,658,350.44	10,071,577.80
Fund number: 1 GENERAL		95,433.12	1,680,766.37-	766,220.66-	41,392.80

Fund: 2 WATER & SEWER

Dept:

Prog:

Period Ending: 9/2018

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
02-3005-00-00	METERED WATER SALES	2,543,953.34-	2,425,503.61-	2,576,068.01-	2,621,561.38-
02-3006-00-00	SEWER REVENUES	1,828,313.76-	1,660,843.03-	1,749,701.59-	1,813,559.79-
02-3007-00-00	REFUSE REVENUES	360,000.00-	363,163.13-	391,035.10-	360,000.00-
02-3008-00-00	PARKS/MAIN ST VOL CONTRIBUTION		5,513.00-	24.00-	
02-3010-00-00	BULK WATER SALES	45,000.00-	19,738.00-	42,577.00-	10,000.00-
02-3015-00-00	WATER & SEWER TAP FEES	25,000.00-	22,000.00-	23,975.00-	20,000.00-
02-3020-00-00	GARBAGE BAGS	3,500.00-	2,840.06-	3,365.14-	3,500.00-
02-3022-00-00	SALES TAX ON REFUSE		34,343.78-	5,301.38-	
02-3023-00-00	SALES TAX ON GARBAGE BAGS			1.98-	
02-3024-00-00	RES YARD WASTE FEES		53,001.75-	57,148.14-	
02-3025-00-00	RECONNECTS & OTHER	65,000.00-	61,626.55-	94,357.99-	65,000.00-
02-3026-00-00	WATER BILL TRANSFER FEES	500.00-	320.00-	510.00-	500.00-
02-3030-00-00	INTEREST INCOME - WATER	1,000.00-	1,767.02-	987.10-	1,000.00-
02-3035-00-00	MISC. WATER & SEWER REVENUE	1,000.00-	262.50-	1,128.61-	1,000.00-
02-3040-00-00	RET. CHKS. & DRFTS. REDEP.-WTR		525.00-	439.79-	
02-3050-00-00	AID IN CONSTRUCTION - WATER			180,747.50-	
02-3052-00-00	AID IN CONSTRUCTION SEWER			101,423.80-	
02-3160-00-00	FRANCHISE TAXES	35,000.00-	41,448.40-	45,336.21-	40,000.00-
02-3310-00-00	WATER FUND INTEREST		3,171.71-		
02-3402-00-00	INFRASTRUCTURE FEES			17,382.16-	
Subtotal:		4,908,267.10-	4,696,067.54-	5,291,510.50-	4,936,121.17-
Program number:		4,908,267.10-	4,696,067.54-	5,291,510.50-	4,936,121.17-
Department number:		4,908,267.10-	4,696,067.54-	5,291,510.50-	4,936,121.17-
Revenue Subtotal -----		4,908,267.10-	4,696,067.54-	5,291,510.50-	4,936,121.17-

Fund: 2 WATER & SEWER

Dept: 1 PUBLIC WORKS

Prog:

Period Ending: 9/2018

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
02-5000-01-00	SALARIES	332,361.70	306,155.93	226,200.53	169,242.45
02-5007-01-00	ACCRUED COMPENSATED ABSENCES			29,803.71	
02-5010-01-00	FICA EXPENSE	25,425.67	22,747.55	16,915.39	12,947.05
02-5012-01-00	TMRS EXPENSE	51,516.06	46,810.34	34,606.33	25,386.37
02-5014-01-00	UNIFORMS PAID & WITHHELD	505.00	305.35	344.50	252.50
02-5015-01-00	HEALTH INSURANCE EXPENSE	40,000.00	36,666.74	29,998.08	20,000.00
02-5023-01-00	EMPLOYMENT EXPENDITURES		16.00		
02-5100-01-00	OFFICE EXPENSE	4,271.00	3,933.75	6,243.83	4,271.00
02-5110-01-00	POSTAGE	465.00	280.66	410.54	465.00
02-5120-01-00	CONTRACT LABOR	9,825.00	2,767.85	5,317.15	9,825.00
02-5215-01-00	UTILITIES	3,510.00	1,732.82	2,604.81	3,510.00
02-5260-01-00	ENGINEERING EXPENSE	6,000.00	2,478.00	3,570.72	6,000.00
02-5275-01-00	SUBSCRIPTIONS & DUES	2,680.00	756.50	173.33	2,680.00
02-5300-01-00	AUTO & TRUCK EXPENSE	700.00			700.00
02-5350-01-00	COMMUNICATION EXPENSE	3,000.00	761.45	2,256.00	3,000.00
02-5500-01-00	MISC.	4,500.00	1,086.35	329.92	4,500.00
02-5550-01-00	TRAVEL & TRAINING EXPENSE	3,000.00	656.13	728.37	3,000.00
02-5600-01-00	TRANSFER TO GEN FUND	540,000.00	452,749.00	374,999.94	535,000.00
02-5900-01-00	REPAIR & MAINTENANCE		328.29	119.74	
02-8001-01-00	CAPITAL EXPENDITURES			18,275.00	
Subtotal:		1,027,759.43	880,232.71	752,897.89	800,779.37
Program number:		1,027,759.43	880,232.71	752,897.89	800,779.37
Department number: PUBLIC WORKS		1,027,759.43	880,232.71	752,897.89	800,779.37

Fund: 2 WATER & SEWER

Dept: 2 WATER

Prog:

Period Ending: 9/2018

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
02-5000-02-00	SALARIES	263,351.70	249,017.95	254,070.97	270,602.53
02-5007-02-00	ACCRUED COMPENSATED ABSENCES			12,844.40	
02-5010-02-00	FICA EXPENSE	20,146.40	18,533.78	18,638.88	20,701.09
02-5012-02-00	TMRS EXPENSE	40,819.51	38,073.83	38,855.67	40,590.38
02-5014-02-00	UNIFORMS PAID & WITHHELD	2,900.00	2,144.10	1,794.49	2,900.00
02-5015-02-00	HEALTH INSURANCE EXPENSE	50,000.00	45,000.33	49,996.80	50,000.00
02-5021-02-00	OTHER BENEFITS		9.50		
02-5023-02-00	EMPLOYMENT EXPENDITURES		107.95		
02-5100-02-00	OFFICE EXPENSE	2,660.00	2,362.59	1,643.58	2,660.00
02-5110-02-00	POSTAGE	1,200.00	223.45	368.24	1,200.00
02-5120-02-00	CONTRACT LABOR	10,000.00	6,000.00	5,000.00	10,000.00
02-5121-02-00	EQUIPMENT RENTAL	200.00	50.00		200.00
02-5200-02-00	SHOP SUPPLIES	3,000.00	1,269.99	1,338.08	3,000.00
02-5201-02-00	MAINTENANCE OF STRUCTURES	3,000.00	325.28	929.96	3,000.00
02-5204-02-00	PUMPING SUPPLIES & EXPENSES	10,000.00	9,185.06	7,850.98	10,000.00
02-5205-02-00	MAINTENANCE OF PUMPING EQUIP.	29,000.00	20,060.20	62,152.66	29,000.00
02-5206-02-00	PURIFICATION SUPPLIES & EXPENS	247,000.00	213,859.80	303,073.26	300,000.00
02-5210-02-00	ELECTRICAL POWER	215,000.00	146,875.87	233,014.55	215,000.00
02-5215-02-00	UTILITIES	4,500.00	2,168.46	1,860.70	4,500.00
02-5221-02-00	SMALL TOOLS	1,000.00	726.26	331.49	1,000.00
02-5275-02-00	SUBSCRIPTIONS	800.00	400.00	400.00	800.00
02-5300-02-00	AUTO & TRUCK EXPENSE	9,000.00	4,511.51	5,351.10	9,000.00
02-5350-02-00	COMMUNICATION EXPENSE	1,800.00			1,800.00
02-5500-02-00	MISC.	3,000.00	544.23		3,000.00
02-5550-02-00	TRAVEL & TRAINING EXPENSE	5,500.00	2,746.55	3,620.26	5,500.00
02-5700-02-00	PERMITS	8,000.00	9,991.20	8,342.75	8,000.00
02-5900-02-00	REPAIR & MAINTENANCE	1,000.00	565.48	631.50	1,000.00
02-8001-02-00	CAPITAL EXPENDITURES			204,722.00	
Subtotal:		932,877.61	774,734.37	1,216,832.32	993,454.00
Program number:		932,877.61	774,734.37	1,216,832.32	993,454.00
Department number: WATER		932,877.61	774,734.37	1,216,832.32	993,454.00

Fund: 2 WATER & SEWER

Dept: 3 REFUSE

Prog:

Period Ending: 9/2018

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
02-5130-03-00	REFUSE COLLECTION SERVICE	360,000.00	301,386.16	335,853.60	360,000.00
02-5340-03-00	PURCHASE OF GARBAGE BAGS	6,300.00		6,300.00	6,300.00
	Subtotal:	366,300.00	301,386.16	342,153.60	366,300.00
	Program number:	366,300.00	301,386.16	342,153.60	366,300.00
	Department number: REFUSE	366,300.00	301,386.16	342,153.60	366,300.00

Fund: 2 WATER & SEWER

Dept: 4 UTILITY BILLING

Prog:

Period Ending: 9/2018

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
02-5000-04-00	SALARIES	115,288.01	103,085.29	115,911.94	122,322.23
02-5007-04-00	ACCRUED COMPENSATED ABSENCES			12,723.73-	
02-5010-04-00	FICA EXPENSE	8,819.53	7,435.40	8,192.67	9,357.65
02-5012-04-00	TMRS EXPENSE	17,869.64	15,761.86	17,723.68	18,348.33
02-5015-04-00	HEALTH INSURANCE EXPENSE	23,333.00	22,176.24	29,998.00	23,333.00
02-5100-04-00	OFFICE EXPENSE	5,500.00	14,339.74	17,816.67	5,500.00
02-5110-04-00	POSTAGE	10,500.00	683.62-	286.06-	10,500.00
02-5450-04-00	BANK CARD EXPENSE	20,000.00	17,408.21	17,126.57	20,000.00
02-5500-04-00	MISC.	34,740.00	11.39		34,740.00
02-5501-04-00	BAD DEBT EXPENSE	20,000.00	4,328.67	33,103.16	20,000.00
02-5550-04-00	TRAVEL & TRAINING EXPENSE	1,500.00	1,384.75		1,500.00
02-5600-04-00	TRANSFER TO W.C.W.S.D.	724,075.00	660,000.00	720,000.00	724,075.00
02-5900-04-00	REPAIR & MAINTENANCE			459.88	
Subtotal:		981,625.18	845,247.93	947,322.78	989,676.21
Program number:		981,625.18	845,247.93	947,322.78	989,676.21
Department number: UTILITY BILLING		981,625.18	845,247.93	947,322.78	989,676.21

Fund: 2 WATER & SEWER

Dept: 5 WASTEWATER

Prog:

Period Ending: 9/2018

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
02-5000-05-00	SALARIES	186,436.99	224,483.56	316,756.17	192,004.86
02-5007-05-00	ACCRUED COMPENSATED ABSENCES			493.06	
02-5010-05-00	FICA EXPENSE	14,262.43	16,658.75	23,138.41	14,688.37
02-5012-05-00	TMRS EXPENSE	28,897.73	34,323.27	48,443.25	28,800.73
02-5014-05-00	UNIFORMS PAID & WITHHELD	3,045.00	2,631.55	1,887.17	3,045.00
02-5015-05-00	HEALTH INSURANCE EXPENSE	40,000.00	45,833.70	59,996.16	40,000.00
02-5023-05-00	EMPLOYMENT EXPENDITURES		194.40		
02-5100-05-00	OFFICE EXPENSE	2,500.00	3,390.93	2,456.63	2,500.00
02-5120-05-00	CONTRACT LABOR	300.00	250.00		300.00
02-5200-05-00	SHOP SUPPLIES	4,500.00	3,641.60	2,825.30	4,500.00
02-5204-05-00	PUMPING SUPPLIES & EXPENSES	6,000.00	3,889.45	2,999.31	6,000.00
02-5205-05-00	MAINTENANCE	36,800.00	41,585.59	56,898.07	36,800.00
02-5206-05-00	PURIFICATION SUPPLIES & EXPENS	103,000.00	84,086.32	90,769.74	103,000.00
02-5210-05-00	ELECTRICAL POWER	146,000.00	112,997.27	180,996.62	146,000.00
02-5221-05-00	SMALL TOOLS	500.00	157.38	123.82	500.00
02-5275-05-00	SUBSCRIPTIONS	480.00	451.00	480.00	480.00
02-5300-05-00	AUTO & TRUCK EXPENSE	4,500.00	2,792.78	6,411.15	4,500.00
02-5350-05-00	COMMUNICATION EXPENSE	800.00	396.04		800.00
02-5500-05-00	MISC.	3,300.00	455.61	2,631.47	3,300.00
02-5510-05-00	TRAVEL & TRAINING EXPENSE	4,500.00	4,834.55	3,093.18	4,500.00
02-5550-05-00	MATERIALS	4,800.00	819.25	2,347.65	4,800.00
02-5700-05-00	PERMITS	10,500.00	9,607.41	10,451.16	10,500.00
02-8001-05-00	CAPITAL EXPENDITURES			101,423.80	
Subtotal:		601,122.15	593,480.41	914,622.12	607,018.96
Program number:		601,122.15	593,480.41	914,622.12	607,018.96
Department number: WASTEWATER		601,122.15	593,480.41	914,622.12	607,018.96

Fund: 2 WATER & SEWER

Dept: 7 UTILITY MAINTENANCE

Prog: PAYROLL

Period Ending: 9/2018

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
02-5000-07-00	SALARIES	376,734.67	302,207.22	309,124.06	388,349.47
02-5007-07-00	ACCRUED COMPENSATED ABSENCES			16,726.78	
02-5010-07-00	FICA EXPENSE	28,820.20	21,538.79	21,893.93	29,708.73
02-5012-07-00	TMRS EXPENSE	58,393.87	46,208.19	47,274.70	58,252.42
02-5014-07-00	UNIFORMS PAID & WITHHELD	4,475.00	5,361.97	4,427.98	4,475.00
02-5015-07-00	HEALTH INSURANCE EXPENSE	90,000.00	73,333.39	79,994.88	90,000.00
02-5021-07-00	OTHER BENEFITS		9.50-		
02-5023-07-00	EMPLOYMENT EXPENDITURES		733.25		
02-5100-07-00	OFFICE EXPENSE	800.00	409.86	395.54	800.00
02-5120-07-00	CONTRACT LABOR	2,000.00	6,812.11	1,856.00	2,000.00
02-5121-07-00	EQUIPMENT RENTAL	1,000.00	1,403.70	52.50	1,000.00
02-5200-07-00	SHOP SUPPLIES	7,000.00	8,131.95	7,367.76	7,000.00
02-5203-07-00	MAINTENANCE OF METERS	50,000.00	5,473.09	39,717.00	50,000.00
02-5209-07-00	MAINTENANCE OF LIFT STATIONS	32,000.00	73,296.85	54,465.54	32,000.00
02-5215-07-00	UTILITIES	58,500.00	32,365.81	56,040.74	58,500.00
02-5221-07-00	SMALL TOOLS	3,000.00	2,986.14	7,093.49	3,000.00
02-5265-07-00	LEGAL & AUDIT			3,934.96	
02-5275-07-00	SUBSCRIPTIONS	200.00	461.00	260.00	200.00
02-5300-07-00	AUTO & TRUCK EXPENSE	27,000.00	34,157.61	40,861.23	27,000.00
02-5500-07-00	MISC.		146.40	324.40	
02-5550-07-00	MATERIALS	30,000.00	52,000.04	28,392.57	30,000.00
02-5560-07-00	TRAVEL & TRAINING EXPENSE	2,000.00	2,894.43	1,031.90	2,000.00
02-5625-07-00	INTEREST EXPENSE			1,406.00-	
02-8001-07-00	CAPITAL EXPENDITURES	64,023.00	63,936.47		100,000.00
02-8002-07-00	PURCHASE OF EQUIPMENT	222,310.00	195,318.90		175,000.00
Subtotal:		1,058,256.74	929,167.67	719,829.96	1,059,285.62
Program number:	PAYROLL	1,058,256.74	929,167.67	719,829.96	1,059,285.62
Department number:	UTILITY MAINTENANCE	1,058,256.74	929,167.67	719,829.96	1,059,285.62

Fund: 2 WATER & SEWER

Dept: 8 TECHNOLOGY SERVICES

Prog:

Period Ending: 9/2018

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
02-5000-08-00	SALARIES			2,056.33	
02-5010-08-00	FICA EXPENSE			157.31	
02-5012-08-00	TMRS EXPENSE			312.78	
02-5100-08-00	OFFICE EXPENSE		29.90		
02-5200-08-00	SHOP SUPPLIES	900.00			900.00
02-5232-08-00	TECHNICAL SERVICES	24,600.00	133.92		31,393.92
Subtotal:		25,500.00	163.82	2,526.42	32,293.92
Program number:		25,500.00	163.82	2,526.42	32,293.92
Department number: TECHNOLOGY SERVICES		25,500.00	163.82	2,526.42	32,293.92
Expenditure Subtotal -----		4,993,441.11	4,324,413.07	4,896,185.09	4,848,808.08
Fund number: 2 WATER & SEWER		85,174.01	371,654.47-	395,325.41-	87,313.09-

Fund: 4 SPECIAL REVENUE FUND

Period Ending: 9/2018

Dept:

Prog:

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
04-3394-00-00	CHILD SAFETY FEE		4,931.26-	7,134.13-	12,000.00-
04-3600-00-00	GRANT REVENUE	50,000.00-			50,000.00-
Subtotal:		50,000.00-	4,931.26-	7,134.13-	62,000.00-
Program number:		50,000.00-	4,931.26-	7,134.13-	62,000.00-
Department number:		50,000.00-	4,931.26-	7,134.13-	62,000.00-

Fund: 4 SPECIAL REVENUE FUND

Dept: 2 1992-1992 LITERACY PROGRAM Prog:

Period Ending: 9/2018

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
04-3705-02-00	MOONEY BOOK TRUST INTEREST INC	500.00-	4,031.06-	993.94-	500.00-
	Subtotal:	500.00-	4,031.06-	993.94-	500.00-
	Program number:	500.00-	4,031.06-	993.94-	500.00-
	Department number: 1992-1992 LITERACY PROGRA	500.00-	4,031.06-	993.94-	500.00-

Fund: 4 SPECIAL REVENUE FUND

Dept: 3 CEMETARY ENDOWMENT

Prog:

Period Ending: 9/2018

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
04-3700-03-00	CEMETERY ENDWMNT. INT. INCOME	750.00-	2,941.08-	1,527.85-	750.00-
04-3701-03-00	CEMETERY ENDOWMENTS	7,500.00-	10,750.00-	6,795.00-	7,500.00-
	Subtotal:	8,250.00-	13,691.08-	8,322.85-	8,250.00-
	Program number:	8,250.00-	13,691.08-	8,322.85-	8,250.00-
	Department number: CEMETARY ENDOWMENT	8,250.00-	13,691.08-	8,322.85-	8,250.00-

Fund: 4 SPECIAL REVENUE FUND

Dept: 4 AIRPORT

Prog:

Period Ending: 9/2018

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
04-3701-04-00	AIRPORT RECEIPTS-RAMP	50,000.00-		14,399.85-	50,000.00-
	Subtotal:	50,000.00-		14,399.85-	50,000.00-
	Program number:	50,000.00-		14,399.85-	50,000.00-
	Department number: AIRPORT	50,000.00-		14,399.85-	50,000.00-

Fund: 4 SPECIAL REVENUE FUND

Dept: 7 OTHER INCOME

Prog:

Period Ending: 9/2018

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
04-3701-07-00	MUNICIPAL BLDG. SEC. FUND			19.16-	
04-3706-07-00	POLICE SPECIAL FUND	25,000.00-	123,672.98-	71,800.67-	25,000.00-
	Subtotal:	25,000.00-	123,672.98-	71,819.83-	25,000.00-
	Program number:	25,000.00-	123,672.98-	71,819.83-	25,000.00-

Fund: 4 SPECIAL REVENUE FUND

Dept: 7 OTHER INCOME

Prog: 1 RECEIPTS

Period Ending: 9/2018

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
04-3700-07-01	MUNICIPAL COURT TECH RECEIPTS	20,000.00-	21,863.68-	22,401.13-	20,000.00-
04-3701-07-01	MUNICIPAL BLDG SEC. RECEIPTS	15,000.00-	16,399.26-	16,877.83-	15,000.00-
04-3702-07-01	MAIN STREET INCENTIVE RECEIPTS	6,010.00-	26,525.87-	27,129.33-	6,010.00-
04-3712-07-01	POLICE TRAINING GRANT RECEIPTS	2,500.00-	1,842.97-	1,857.64-	2,500.00-
	Subtotal:	43,510.00-	66,631.78-	68,265.93-	43,510.00-
	Program number: 1 RECEIPTS	43,510.00-	66,631.78-	68,265.93-	43,510.00-

Fund: 4 SPECIAL REVENUE FUND

Dept: 7 OTHER INCOME

Prog: 2 INTEREST

Period Ending: 9/2018

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
04-3700-07-02	MUNICIPAL COURT TECH INTEREST	50.00-	379.78-	133.76-	50.00-
04-3701-07-02	MUNICIPAL BLDG SEC INTEREST	250.00-	1,485.12-	576.93-	250.00-
04-3706-07-02	POLICE SPECIAL INTEREST	40.00-	499.88-	126.33-	40.00-
04-3711-07-02	LIBRARY MMA INTEREST	15.00-	16.61-	23.13-	15.00-
04-3712-07-02	POLICE TRAINING GRANT INTEREST	5.00-	40.68-	12.87-	5.00-
04-3715-07-02	SPECIAL REVENUE INTEREST		124.01-	3.99-	
Subtotal:		360.00-	2,546.08-	877.01-	360.00-
Program number: 2 INTEREST		360.00-	2,546.08-	877.01-	360.00-
Department number: OTHER INCOME		68,870.00-	192,850.84-	140,962.77-	68,870.00-
Revenue	Subtotal -----	177,620.00-	215,504.24-	171,813.54-	189,620.00-





Fund: 4 SPECIAL REVENUE FUND

Dept: 2 1992-1992 LITERACY PROGRAM Prog:

Period Ending: 9/2018

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
04-5695-02-00	TRANSFER TO GENERAL FUND			993.94	
	Subtotal:			993.94	
	Program number:			993.94	
	Department number: 1992-1992 LITERACY PROGRAM			993.94	

Fund: 4 SPECIAL REVENUE FUND

Dept: 3 CEMETARY ENDOWMENT

Prog:

Period Ending: 9/2018

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
04-5600-03-00	TRANSFER TO GENERAL FUND			1,527.85	
04-8001-03-00	CAPITAL EXPENDITURES	25,000.00			
	Subtotal:	25,000.00		1,527.85	
	Program number:	25,000.00		1,527.85	
	Department number: CEMETARY ENDOWMENT	25,000.00		1,527.85	

Fund: 4 SPECIAL REVENUE FUND

Dept: 4 AIRPORT

Prog:

Period Ending: 9/2018

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
04-5205-04-00	MAINTENANCE - RAMP	25,000.00		14,399.85	25,000.00
04-5700-04-00	AIRPORT CONSTRUCTION - RAMP	25,000.00			25,000.00
	Subtotal:	50,000.00		14,399.85	50,000.00
	Program number:	50,000.00		14,399.85	50,000.00
	Department number: AIRPORT	50,000.00		14,399.85	50,000.00

Fund: 4 SPECIAL REVENUE FUND

Dept: 7 OTHER INCOME

Prog:

Period Ending: 9/2018

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
04-5500-07-00	MUNICIPAL COURT TECH EXPENSE	25,000.00	21,898.94	8,668.62	25,000.00
04-5501-07-00	MUNICIPAL BLDG SEC EXPENSE	50,000.00	20,758.36	950.00	50,000.00
04-5502-07-00	MAIN STREET INCENTIVE EXPENSE	4,000.00	15,616.00	21,559.23	4,000.00
04-5506-07-00	POLICE SPECIAL EXPENSE	25,000.00	99,215.89	58,905.41	25,000.00
04-5512-07-00	POLICE TRAINING GRANT EXPENSE	2,500.00	2,175.00	2,490.00	2,500.00
04-5514-07-00	CHILD SAFETY FUND EXPENDITURES		1,642.11		12,000.00
Subtotal:		106,500.00	161,306.30	92,573.26	118,500.00
Program number:		106,500.00	161,306.30	92,573.26	118,500.00
Department number: OTHER INCOME		106,500.00	161,306.30	92,573.26	118,500.00
Expenditure	Subtotal -----	231,500.00	177,848.88	109,494.90	218,500.00
Fund number: 4 SPECIAL REVENUE FUND		53,880.00	37,655.36-	62,318.64-	28,880.00

Fund: 5 INTEREST & SINKING

Dept:

Prog:

Period Ending: 9/2018

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
05-3000-00-00	TRANSFER FROM GENERAL FUND			10,204.32-	
05-3050-00-00	TRANSFER FROM ECO. DEV.	428,579.00-	428,578.38-	430,988.00-	429,866.00-
05-3100-00-00	TAX COLLECTION-CURRENT	1,251,365.23-	1,242,017.08-	1,263,395.17-	1,230,912.00-
05-3120-00-00	TAX COLLECTION-DELINQUENT		5,031.56-	6,843.88-	
05-3130-00-00	PENALTY AND INTEREST		6,291.11-	6,402.71-	
05-3500-00-00	INTEREST INCOME	7,500.00-	22,051.32-	8,841.93-	7,500.00-
Subtotal:		1,687,444.23-	1,703,969.45-	1,726,676.01-	1,668,278.00-
Program number:		1,687,444.23-	1,703,969.45-	1,726,676.01-	1,668,278.00-
Department number:		1,687,444.23-	1,703,969.45-	1,726,676.01-	1,668,278.00-
Revenue	Subtotal -----	1,687,444.23-	1,703,969.45-	1,726,676.01-	1,668,278.00-

Fund: 5 INTEREST & SINKING

Dept:

Prog:

Period Ending: 9/2018

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
05-5000-00-00	PAYMENT OF COUPONS	298,353.00	257,660.40	341,127.50	220,825.00
05-5050-00-00	PAYMENT ON BONDS	1,395,000.00	1,395,000.00	1,360,000.00	1,440,000.00
05-5700-00-00	AGENTS FEE	5,000.00	2,000.00	2,000.00	2,000.00
05-5805-00-00	PYMTS 2018 REFUNDING		34,368.20		
Subtotal:		1,698,353.00	1,689,028.60	1,703,127.50	1,662,825.00
Program number:		1,698,353.00	1,689,028.60	1,703,127.50	1,662,825.00
Department number:		1,698,353.00	1,689,028.60	1,703,127.50	1,662,825.00
Expenditure Subtotal -----		1,698,353.00	1,689,028.60	1,703,127.50	1,662,825.00
Fund number:	5 INTEREST & SINKING	10,908.77	14,940.85-	23,548.51-	5,453.00-

Fund: 6 ECONOMIC DEVELOPMENT CORP.  
Period Ending: 9/2018

Dept:

Prog:

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
06-3300-00-00	MISC.			15,465.00-	
06-3310-00-00	INTEREST INCOME	2,000.00-	40,273.31-	10,868.11-	15,000.00-
06-3600-00-00	PROCEEDS FROM ISSUANCE OF DEBT		5,655,000.00-		
06-3700-00-00	TRANSFER IN		440,000.00-		
06-3900-00-00	RECEIPTS	1,300,000.00-	1,385,413.13-	1,322,320.70-	1,339,000.00-
Subtotal:		1,302,000.00-	7,520,686.44-	1,348,653.81-	1,354,000.00-
Program number:		1,302,000.00-	7,520,686.44-	1,348,653.81-	1,354,000.00-
Department number:		1,302,000.00-	7,520,686.44-	1,348,653.81-	1,354,000.00-
Revenue	Subtotal -----	1,302,000.00-	7,520,686.44-	1,348,653.81-	1,354,000.00-

Fund: 6 ECONOMIC DEVELOPMENT CORP.  
Period Ending: 9/2018

Dept:

Prog:

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
06-5121-00-00	ASST. SECRETARY SALARY	27,000.00	8,250.00	9,000.00	36,000.00
06-5123-00-00	TRANSFER TO GF FOR OPER EXP.		16,500.00	18,000.00	
06-5125-00-00	OPERATING TRANSFER OUT		440,000.00		
06-5129-00-00	TRANSFER TO INTEREST & SINKING	430,988.00	428,578.38	430,988.00	429,866.00
06-5600-00-00	GRANT EXPENSE	200,000.00	15,000.00	213,192.52	200,000.00
06-5700-00-00	DEBT SERVICE	238,552.00	92,756.81	242,571.95	316,248.00
06-5701-00-00	DEBT ISSUANCE COST		148,894.70		
06-8001-00-00	CAPITAL EXPENDITURES		3,407,797.44	1,501,750.00	
Subtotal:		896,540.00	4,557,777.33	2,415,502.47	982,114.00
Program number:		896,540.00	4,557,777.33	2,415,502.47	982,114.00
Department number:		896,540.00	4,557,777.33	2,415,502.47	982,114.00

Fund: 6 ECONOMIC DEVELOPMENT CORP.  
Period Ending: 9/2018

Dept: 1 ADMINISTRATION

Prog:

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
06-5000-01-00	SALARIES	122,000.00	111,934.86	115,372.61	132,460.00
06-5010-01-00	FICA EXPENSE	9,350.00	8,022.41	8,056.40	10,140.00
06-5012-01-00	TMRS EXPENSE	16,350.00	14,213.91	14,495.15	16,600.00
06-5015-01-00	HEALTH EXPENSE	10,000.00	9,166.74	10,000.08	10,000.00
06-5100-01-00	OFFICE EXPENSE	10,000.00	4,646.53	13,671.65	7,500.00
06-5110-01-00	POSTAGE	640.00	147.40	559.08	500.00
06-5120-01-00	CONTRACT LABOR	10,000.00	6,881.50	1,680.30	5,000.00
06-5121-01-00	RENTAL EXPENSE	19,536.00	20,238.00	19,536.00	20,940.00
06-5215-01-00	UTILITIES	10,000.00	5,013.48	6,186.65	7,500.00
06-5260-01-00	ENGINEERING EXPENSE	7,500.00			5,000.00
06-5275-01-00	SUBSCRIPTIONS	5,000.00	1,720.00	1,485.00	5,000.00
06-5300-01-00	AUTO & TRUCK EXPENSE	500.00			500.00
06-5500-01-00	MISC.	2,500.00	701.00	452.65	2,000.00
06-5550-01-00	TRAVEL & TRAINING EXPENSE	9,000.00	7,181.10	8,058.42	7,500.00
06-5551-01-00	MEALS & ENTERTAINMENT	2,500.00	715.29	617.51	2,500.00
06-5580-01-00	MARKETING/PROMOTIONS EXPENSE	50,000.00	32,307.94	39,788.89	40,000.00
06-8001-01-00	CAPITAL EXPENDITURES	7,500.00	407,694.91		5,000.00
Subtotal:		292,376.00	630,585.07	239,960.39	278,140.00
Program number:		292,376.00	630,585.07	239,960.39	278,140.00
Department number: ADMINISTRATION		292,376.00	630,585.07	239,960.39	278,140.00
Expenditure Subtotal -----		1,188,916.00	5,188,362.40	2,655,462.86	1,260,254.00
Fund number: 6 ECONOMIC DEVELOPMENT CORP.		113,084.00-	2,332,324.04-	1,306,809.05	93,746.00-



Fund: 7 HEALTH INSURANCE

Dept:

Prog:

Period Ending: 9/2018

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
07-5015-00-00	HEALTH INSURANCE EXP		771,722.85	655,914.75	
07-5021-00-00	OTHER BENEFITS		141,667.16	1,052.82	
Subtotal:			913,390.01	656,967.57	
Program number:			913,390.01	656,967.57	
Department number:			913,390.01	656,967.57	
Expenditure	Subtotal -----		913,390.01	656,967.57	
Fund number:	7 HEALTH INSURANCE		910,254.53	656,611.38	

Fund: 9 CONST/IMPACT FEES

Dept:

Prog:

Period Ending: 9/2018

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
09-3300-00-00	LIBRARY SP. PROJECTS RECEIPTS		600.00-		
09-3310-00-00	INTEREST INCOME	2,500.00-	20,291.23-	8,551.76-	2,500.00-
09-3451-00-00	CEMETERY SPEC. PROJ. DONATIONS	12,500.00-	16,280.00-	16,668.00-	12,500.00-
09-3500-00-00	TRANSFER FROM GENERAL FUND			23,723.17-	
09-3725-00-00	WATER IMPACT FEES	20,000.00-	32,808.00-	33,664.00-	20,000.00-
09-3750-00-00	SEWER IMPACT FEES	30,000.00-	45,474.00-	43,177.00-	30,000.00-
09-3940-00-00	TRANSFER FROM SPECIAL REVENUE		16,542.58-		
Subtotal:		65,000.00-	131,995.81-	125,783.93-	65,000.00-
Program number:		65,000.00-	131,995.81-	125,783.93-	65,000.00-
Department number:		65,000.00-	131,995.81-	125,783.93-	65,000.00-
Revenue	Subtotal -----	65,000.00-	131,995.81-	125,783.93-	65,000.00-

Fund: 9 CONST/IMPACT FEES

Dept:

Prog:

Period Ending: 9/2018

Account	Description	2017-2018 Approved Budget	2017-2018 YTD Actual	2016-2017 Actual	2018-2019 Approved Budget
09-5000-00-00	GEN. GOVERNMENT EXPENDITURES	25,000.00		19,950.00	25,000.00
09-5330-00-00	TRANSFER TO GENERAL FUND		218.63		
09-5550-00-00	STREET EXPENDITURES	200,000.00			200,000.00
09-5560-00-00	CEMETERY EXPENDITURES	25,000.00	18,600.00		25,000.00
09-5575-00-00	WATER EXPENDITURES	50,000.00	4,634.00	8,000.00	50,000.00
09-5580-00-00	SEWER EXPENDITURES	50,000.00		8,000.00	50,000.00
Subtotal:		350,000.00	23,452.63	35,950.00	350,000.00
Program number:		350,000.00	23,452.63	35,950.00	350,000.00
Department number:		350,000.00	23,452.63	35,950.00	350,000.00
Expenditure	Subtotal -----	350,000.00	23,452.63	35,950.00	350,000.00
Fund number:	9 CONST/IMPACT FEES	285,000.00	108,543.18-	89,833.93-	285,000.00

BOND MATURITY SCHEDULE											
REVENUE DEBT SERVICE FUND											
SUMMARY											
Year	Principal	Interest	Principal	Interest	Interest	Principal	Interest	Interest	Principal	Interest	Total
Ending	Due	Due	Due	Due	Due	Due	Due	Due	Due	Due	Principal
September 30	January 31	January 31	February 15	February 15	April 1	July 31	July 31	August 15	Sept 30	Sept 30	and Interest
2019			1,440,000	119,088	128,124			101,737	60,000	128,124	1,977,073
2020			1,490,000	98,637	129,953			78,950	260,000	127,149	2,184,688
2021			680,000	74,975	126,174			69,575	265,000	123,590	1,339,313
2022			695,000	64,700	122,615			59,225	270,000	119,324	1,330,863
2023			720,000	53,350	118,349			47,650	280,000	115,199	1,334,547
2024			745,000	40,700	114,142			34,850	290,000	110,337	1,335,030
2025			365,000	27,650	109,281			27,650	300,000	105,657	935,238
2026			385,000	20,150	104,520			20,150	315,000	100,162	944,981
2027			400,000	12,300	98,943			12,300	325,000	94,637	943,180
2028			415,000	4,150	93,418			4,150	335,000	88,519	940,237
2029-2037					547,425				4,345,000	471,809	5,364,234

BOND MATURITY SCHEDULE											
REVENUE DEBT SERVICE FUND											
CITY											
Year	Principal	Interest	Principal	Interest	Interest	Principal	Interest	Interest	Principal	Interest	Total
Ending	Due	Due	Due	Due	Due	Due	Due	Due	Due	Due	Principal
September 30	January 31	January 31	February 15	February 15	April 1	July 31	July 31	August 15	Sept 30	Sept 30	and Interest
2019			1,032,000	104,585				94,374			1,230,959
2020			1,069,250	91,274				78,950			1,239,474
2021			680,000	74,975				69,575			824,550
2022			695,000	64,700				59,225			818,925
2023			720,000	53,350				47,650			821,000
2024			745,000	40,700				34,850			820,550
2025			365,000	27,650				27,650			420,300
2026			385,000	20,150				20,150			425,300
2027			400,000	12,300				12,300			424,600
2028			415,000	4,150				4,150			423,300

BOND MATURITY SCHEDULE											
REVENUE DEBT SERVICE FUND											
EDC											
Year	Principal	Interest	Principal	Interest	Interest	Principal	Interest	Interest	Principal	Interest	Total
Ending	Due	Due	Due	Due	Due	Due	Due	Due	Due	Due	Principal
September 30	January 31	January 31	February 15	February 15	March 31	July 31	July 31	August 15	Sept 30	Sept 30	and Interest
2019			408,000	14,503	128,124			7,363	60,000	128,124	746,114
2020			420,750	7,363	129,953				260,000	127,149	945,214
2021					126,174				265,000	123,590	514,763
2022					122,615				270,000	119,324	511,938
2023					118,349				280,000	115,199	513,547
2024					114,142				290,000	110,337	514,480
2025					109,281				300,000	105,657	514,938
2026					104,520				315,000	100,162	519,681
2027					98,943				325,000	94,637	518,580
2028					93,418				335,000	88,519	516,937
2029					87,219				345,000	82,312	514,531
2030					81,012				355,000	75,428	511,440
2031					74,128				375,000	68,493	517,621
2032					67,112				390,000	60,663	517,775
2033					59,200				405,000	52,826	517,027
2034					51,364				420,000	44,394	515,758
2035					42,850				440,000	35,768	518,618
2036					34,143				455,000	26,352	515,495
2037					24,727				370,000	17,003	411,730
2038					17,003				385,000	8,570	410,573
2039					8,667				405,000	0	413,667

# CITY OF DECATUR

## FIVE (5) YEAR - EQUIPMENT NEEDS

DEPARTMENT	DESCRIPTION	PROPOSED					TOTAL
		18/19	19/20	20/21	21/22	22/23	
		BUDGET YEAR					
<b>Administration</b>	Complete City Hall Renovation			25,000			25,000
	Renovate Council Chambers				50,000		50,000
		-	-	25,000	50,000	-	75,000
<b>Airport</b>	2 - A/C Condenser Units		5,000				5,000
	Runway Sweeper		16,500				16,500
	Move Powerlines South Runway		25,000				25,000
	Papi Lights for Runway 17 (TXDOT Grant)		18,000				18,000
	Runway Rehab (TXDOT Grant)		125,000				125,000
	T-Hanger Project (TXDOT Grant)		125,000				125,000
	Runway Lighting Retrofit (TXDOT Grant)		50,000				50,000
	AWOS			25,000			25,000
	Tear Down & Replace Open T Hangers					250,000	250,000
		-	364,500	25,000	-	250,000	639,500
<b>Police</b>	3 - Vehicle and Equipment		50,000	50,000	50,000	50,000	250,000
	6 Police Vehicles	60,000	60,000	60,000	60,000	60,000	300,000
	Renovation of Building				300,000		300,000
		60,000	110,000	110,000	410,000	110,000	850,000
<b>Streets</b>	Chipper	35,000					35,000
	Dynapac CC142 Double Drum Roller		50,000				50,000
	Vibratory Roller		73,507				73,507
	3/4 Ton Pickup			25,000			25,000
		35,000	123,507	25,000	-	-	183,507
<b>Fire Department</b>	Turnout Gear		4,000	4,000			8,000
	Portable Water Tank		3,500				3,500
	Light Tower		14,000				14,000
	Rescue Rope		9,500				9,500
	Air Bag System		12,000				12,000
	CAFS Wildland Pump Unit		50,000				50,000
	Utility Pickup		40,000				40,000
	SCBA		10,000				10,000
	Chain Saws			3,000			3,000
	K12 Saws			3,000			3,000
	Thermal Imaging Camera			20,000			20,000
	Airbag Lift System			12,000			12,000
	Traffic Preemption			210,000			210,000
	Fire Station #2			150,000	1,325,000	400,000	1,875,000
	Fire Training Facility Phase 1			50,000	15,000	92,000	157,000
	Fire Training Facility Phase 2				15,000	355,000	370,000
	ALS First Response				42,000		42,000
	Firefighter Scene Rehab				20,000		20,000
	Rescue Jacks				9,000		9,000
	Deputy Chief Vehicle				40,000		40,000
	Hydraulic Rescue Tools				30,000		30,000
	Trench Rescue Equipment				5,000		5,000
	Engine/Pumper				475,000		475,000
	Squad Vehicle					35,000	35,000
	Public Safety Radio System Upgrade					180,000	180,000
	Engine/Wildland					360,000	360,000
	Quint Aerial					880,000	880,000
	Fire Station Repair						-
		-	143,000	452,000	1,976,000	2,302,000	4,873,000
<b>Library</b>	Library Renovation					2,000,000	2,000,000
		-	-	-	-	2,000,000	2,000,000
<b>Conference Center</b>	Carpet Replacement		4,000		4,000		8,000
	Landscaping - Concrete Flower Beds		15,000				15,000
	Expand Kitchen			175,000			175,000
	Add Second Great Hall				2,500,000		2,500,000
		-	19,000	175,000	2,504,000	-	2,698,000
<b>Parks</b>	3/4 Ton Pickup		25,400				25,400
	Small 2 - 5 year Old Playground		30,000				30,000
	110 Tractor/Backhoe		45,000				45,000

	16 Foot Front Deck Mower		95,000				95,000
			<u>195,400</u>				<u>195,400</u>
<b>Inspections</b>	3/4 Ton Pickup		25,400				25,400
	Permt Software			200,000			200,000
			<u>25,400</u>	<u>200,000</u>			<u>225,400</u>
<b>Emergency Mgt</b>							-
							-
<b>Water</b>	Air Valve Indicator Light		3,500				3,500
	Zero Turn Mower		7,000				7,000
	Head Gauges to Filters		18,400				18,400
	Septic System Upgrade		3,000				3,000
	Motor Control Valves		68,000				68,000
	Clean Lagoon		39,000				39,000
			<u>138,900</u>				<u>138,900</u>
<b>Utility Billing</b>							-
							-
<b>Wastewater</b>	3 Blowers: Motor Overload Protectors		5,000				5,000
	Replace Transformer in MCC		3,400				3,400
	Check Valve RAS Pumps		3,200				3,200
	Filter Upgrade/Expansion			392,000			392,000
	RAS Expansion				60,000		60,000
	Influent Pumps Expansion				60,000		60,000
	Blower Upgrades					100,000	100,000
			<u>11,600</u>	<u>392,000</u>	<u>120,000</u>	<u>100,000</u>	<u>623,600</u>
<b>Utility Maintenance</b>	Sewer Vac Truck						-
	Mainline Sewer Camera	80,000					80,000
	Backhoe (2/3)						-
	Meters						-
		<u>80,000</u>					<u>80,000</u>
<b>Information Technology</b>	Phase 2 IP Office		4,000				4,000
	Switch Replacements		6,700				6,700
	Fiber Project			250,000			250,000
	Server Update			49,000			49,000
			<u>10,700</u>	<u>299,000</u>			<u>309,700</u>
		<u>175,000</u>	<u>1,142,007</u>	<u>1,703,000</u>	<u>5,060,000</u>	<u>4,762,000</u>	<u>12,892,007</u>

PROJECT	Proposed 2019	Projected Costs not Scheduled					TOTAL
		2020	2021	2022	2023	2024	
<b>Water Projects</b>							
W1	16-inch Main; N. College; Thompson to Eagle Summit; 12-inch Brookhollow Connection	\$ 600,000					\$ 600,000
W2	1 Million Gallon Elevated Water Storage Tank - Thompson Street			\$ 450,000	\$ 4,050,000		\$ 4,500,000
W3	Sunset Tank Paint			\$ 400,000			\$ 400,000
W4	Sunset 16-Inch Transmission Line		\$ 350,000	\$ 1,108,300			\$ 1,458,300
W5	Repair/Replace Existing Fire Hydrants throughout Cit	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 140,000
W6	Eliminate Dead-end Water Mains or Add Flushing Hydrant	\$ 228,200	\$ 228,200	\$ 228,200	\$ 228,200	\$ 228,200	\$ 1,141,000
W7	Partial Replacement of Water Mains Smaller than 6-Inch throughout Cit	\$ 572,700	\$ 572,700	\$ 572,700	\$ 572,700	\$ 572,700	\$ 2,863,500
W8	12-Inch Water Main on Hwy 287 N.; Phase 1 and 8-Inch Main on BUS HWY 287		\$ 150,000	\$ 324,000			\$ 474,000
W9	6-Inch Water Main on Merrimac from Hallsell to Brady					\$ 143,000	\$ 143,000
W10	8-Inch Water Main on S. Hatcher from E. Thompson to Hale					\$ 350,400	\$ 350,400
<b>TOTALS</b>		\$ 1,428,900	\$ 1,328,900	\$ 3,111,200	\$ 4,878,900	\$ 1,322,300	\$ <b>12,070,200</b>
<b>Wastewater Projects</b>							
S1	Various Upgrades to Wastewater Lift Stations	\$ 283,600	\$ 283,600	\$ 283,600	\$ 283,600	\$ 283,600	\$ 1,418,000
S2	Wastewater Master Plan Deficient Sewer Lines in Existing Collection System	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,750,000
S3	Collector Sewer Main from W. Walnut to W. Mulberry to BUS 81/287			\$ 150,000	\$ 496,000		\$ 646,000
S4	Land acquisition for Martin Branch wastewater treatment plant				\$ 720,000		\$ 720,000
S5	WWTP Primary Clarifier and Odor Control Facilities		\$ 275,000	\$ 979,500			\$ 1,254,500
S6	PHASE 1, North Waggoner Branch Sewer Trunk Main				\$ 250,000	\$ 1,699,000	\$ 1,949,000
S7	Sanitary Sewer Service to MELBA DOYLE PARK and LIPSEY ADDITION			\$ 100,000	\$ 628,000		\$ 728,000
S8	PHASE 1, Catlett Creek Sewer Trunk Main				\$ 265,950	\$ 1,770,000	\$ 2,035,950
<b>TOTALS</b>		\$ 633,600	\$ 908,600	\$ 1,863,100	\$ 2,993,550	\$ 4,102,600	\$ <b>10,501,450</b>
<b>Streets Projects</b>							
ST1	DEERPARK ROAD IMPROVEMENT; 48' b-b from BUS 380 to Preskitt Road				\$ 300,000	\$ 2,435,400	\$ 2,735,400
ST2	MULBERRY STREET IMPROVEMENT; 38' b-b from BUS 81/287 to N. Trinity (FM 730)	\$ 275,000	\$ 1,928,000				\$ 2,203,000
ST3	Street Rehab/Reconstruction (various streets)	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000
<b>TOTALS</b>		\$ 575,000	\$ 2,228,000	\$ 300,000	\$ 600,000	\$ 2,735,400	\$ <b>6,438,400</b>

PROJECT	Proposed	Projected Costs not Scheduled						
		2019	2020	2021	2022	2023		
<b>Parks Improvements</b>								
<b>HARMON PARK</b>								
1	30' Hexagonal Shelter						\$ 30,000	\$ 30,000
1	Park Sign						\$ 3,000	\$ 3,000
<b>JONES PARK</b>								
1	30' Hexagonal Shelter						\$ 30,000	\$ 30,000
1	Park Shop Improvements						\$ 7,500	\$ 7,500
1	Park Sign						\$ 3,000	\$ 3,000
1	Drinking Fountain						\$ 5,500	\$ 5,500
<b>RENSHAW PARK</b>								
2	25' Hexagonal Shelter						\$ 50,000	\$ 50,000
9	Aluminum Bleachers & concrete pads						\$ 16,200	\$ 16,200
1	Park Sign						\$ 3,000	\$ 3,000
1	Drinking Fountain						\$ 3,500	\$ 3,500
1	Walking Trail (6')						\$ 144,000	\$ 144,000
<b>MELBA DOYLE PARK</b>								
2	25' Hexagonal Shelter						\$ 50,000	\$ 50,000
1	2-5 YOA Playground						\$ 50,000	\$ 50,000
1	2-Bay Swing						\$ 2,500	\$ 2,500
1	6' Perimeter, Concrete Walking Track						\$ 30,000	\$ 30,000
6	Picnic Grills						\$ 1,200	\$ 1,200
1	Park Sign						\$ 3,000	\$ 3,000
<b>GENERAL</b>								
1	Parks Master Plan Update						\$ 25,000	\$ 25,000
1	Half-Court Basketball Court (East Side)						\$ 42,500	\$ 42,500
<b>TOTALS</b>							\$ 499,900	\$ 499,900
<b>Facilities</b>								
F1	CITY HALL COMPLEX including LIBRARY, DEVELOPMENT SERVICES and MAIN STREET ( 32000 SF City Hall / 32000 SF Library)			\$ 1,250,000	\$ 1,250,000	\$ 10,116,500	\$ 10,116,500	\$ 22,733,000
F2	CITY HALL COMPLEX WITH LAND - NEW CONSTRUCTION						\$ 11,574,000	\$ 11,574,000
F3	DEVELOPMENT SERVICES BUILDING EXPANSION - 2ND FLOOR			\$ 140,000	\$ 766,400			\$ 906,400
F4	LIBRARY ( 32000 SF Library)				\$ 600,000	\$ 600,000	\$ 10,374,000	\$ 11,574,000
F5	FIRE STATION NO 2		\$ 350,000	\$ 2,617,000				\$ 2,967,000
F6	POLICE DEPARTMENT BUILDING FINISH-OUT			\$ 85,000	\$ 665,000			\$ 750,000
F7	IMPROVEMENTS TO PUBLIC WORKS/STREET YARD & BARN		\$ 300,000					\$ 300,000
<b>TOTALS</b>			\$ 650,000	\$ 4,092,000	\$ 3,281,400	\$ 10,716,500	\$ 32,064,500	\$ 50,804,400
<b>Drainage Improvements</b>								
D1	S. SENDERO/S. WORKMAN RD DRAINAGE IMPROVEMENTS			\$ 100,000	\$ 778,000			\$ 878,000
D2	S. FM 51 (west side)				\$ 225,000	\$ 1,775,000		\$ 2,000,000
<b>TOTALS</b>				\$ 100,000	\$ 1,003,000	\$ 1,775,000		\$ 2,878,000

# WISE COUNTY APPRAISAL DISTRICT

400 East Business 380 Decatur, Tx. 76234  
Phone (940) 627-3081 Fax (940) 627-5187

July 25, 2018

STATE OF TEXAS  
COUNTY OF WISE

## CERTIFICATION OF THE 2018 APPRAISAL ROLL FOR

City of Decatur

I, Mickey Hand, Chief Appraiser for the Wise County Appraisal District, solemnly swear that the attached is that portion of the approved 2018 Appraisal District Roll, which lists property taxable by the City of Decatur and constitutes the Appraisal roll for the tax year 2018.

\_\_\_\_\_  
Mickey Hand, Chief Appraiser

### TAX ROLL INFORMATION

TOTAL MARKET VALUE REAL PROPERTY .....	\$770,758,647
TOTAL MARKET VALUE MINERAL .....	\$16,349,761
TOTAL MARKET VALUE PERSONAL PROPERTY, UTILITY, & INDUSTRIAL .....	\$140,262,932
<b>TOTAL MARKET VALUE .....</b>	<b>\$927,371,340</b>
VALUES STILL UNDER PROTEST .....	\$0
<b>TOTAL TAXABLE VALUE .....</b>	<b>\$722,365,921</b>

New Improvements added since January 1, 2017 .....	\$14,043,960
2018 Frozen Value of 0/65 Homesteads .....	\$0
2018 Frozen Levy of 0/65 Homesteads .....	\$0.00
Certified 2018 Anticipated Collection Rate .....	100.00%
Certified 2017 Excess Debt Collected .....	\$0

# 2018 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective and rollback tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest.

### SECTION 1: Effective Tax Rate (No New Taxes)

The effective tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When the appraisal values increase, the effective tax rate should decrease.

#### TAXING UNIT NAME CITY OF DECATUR

Effective tax	Effective Tax Rate Activity	Amount / Rate
1	2017 Total Taxable Value Enter the amount of 2017 taxable value on the 2017 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14).	\$645,039,113
2	2017 Tax Ceilings. Counties, Cities, and Junior College Districts. Enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" if your taxing units adopted the tax ceiling provision in 2017 for homeowners age 65 or older or disabled, use this step.	\$0
3	Prelim 2017 adjusted taxable value (Line 1 - Line2)	\$645,039,113
4	2017 Adopted Tax Rate	\$0.7030
5	2017 Taxable Value Lost because Court Appeals of ARB decisions reduced 2017 appraised value.  a. Original 2017 ARB values b. 2017 values resulting from final court decisions. c. 2017 value loss (Subtract B from A)	\$6,931,470 \$6,323,542 \$607,928
6	2017 taxable value adjusted for court ordered decisions Add line 3 and line 5C.	\$645,647,041
7	2017 Taxable value of property in territory the unit deannexed after January 01, 2017. Enter the 2017 value of property in denanexed territory.	\$0

Line	Effective Tax Rate Activity	Amount / Rate
8	<p><b>2017 Taxable value lost because property first qualified for an exemption in 2018.</b></p> <p>Note that lowering the amount of percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost to freeport exemptions or tax abatements,</p> <p>a. Absolute exemptions (use 2017 Market Value)</p> <p>b. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value.</p> <p>c. <b>Value Loss</b> (Add A + B)</p>	<p style="text-align: right;"><b>\$7,164,638</b></p> <p style="text-align: right;"><b>\$694,172</b></p> <p style="text-align: right;"><b>\$7,858,810</b></p>
9	<p><b>2017 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2018. Use only those properties that first qualified in 2018.</b></p> <p>Use only properties that qualified in 2018 for the first time, do not use properties qualified in 2017.</p> <p>a. 2017 Market Value</p> <p>b. 2018 Productivity value or special appraised value</p> <p>c. <b>Value Loss</b> (Subtract B from A)</p>	<p style="text-align: right;"><b>\$27,270</b></p> <p style="text-align: right;"><b>\$140</b></p> <p style="text-align: right;"><b>\$27,130</b></p>
10	<p><b>Total Adjustments for Lost Value</b> Add lines 7,8C, and 9C.</p>	<p style="text-align: right;"><b>\$7,885,940</b></p>
11	<p><b>2017 Adjusted taxable value</b> Subtract line 10 from line 6.</p>	<p style="text-align: right;"><b>\$637,761,101</b></p>
12	<p><b>Adjusted 2017 taxes</b> Multiply line 4 by line 12 and divided by \$100.</p>	<p style="text-align: right;"><b>\$4,483,461</b></p>
13	<p><b>Taxes refunded for years preceding year 2017.</b> Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2017. Types of refunds include court decisions, Section 25.25 b and c corrections and Section 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding 2017.</p>	<p style="text-align: right;"><b>\$20,939</b></p>
14	<p><b>Taxes in Tax Increment Financing (TIF) for tax year 2017.</b> Enter the amount of taxes paid paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2018 captured appraised value in Line 16D, enter '0'.</p>	<p style="text-align: right;"><b>\$0</b></p>
15	<p><b>Adjusted 2017 taxes with refunds and TIF adjustment.</b> Add lines 12 and 13, subtract line 14.</p>	<p style="text-align: right;"><b>\$4,504,400</b></p>
16	<p><b>Total 2018 taxable value on the 2018 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled.</p> <p>A. <b>Certified values</b> only</p> <p>B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office.</p> <p>C. <b>Pollution control exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice):</p> <p>D. <b>Tax Increment Financing:</b> Deduct the 2018 captured appraised value pf property taxable by a taxing unit in a tax increment financing zone for which the 2018 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.</p> <p>E. <b>Total 2018 value.</b> Add A and B, then subtract C and D.</p>	<p style="text-align: right;"><b>\$722,365,921</b></p> <p style="text-align: right;"><b>\$0</b></p> <p style="text-align: right;"><b>\$0</b></p> <p style="text-align: right;"><b>\$0</b></p> <p style="text-align: right;"><b>\$722,365,921</b></p>

Line	Effective Tax Rate Activity	Amount / Rate
17	<p><b>Total 2018 taxable value of property under protest or not included on certified roll.</b></p> <p>A. 2018 Taxable Value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest use the lower of these values. Enter the total value.</p> <p>B. 2018 value of properties not under protest or included on certified appraisal roll. The Chief Appraiser gives the taxing units a list of those properties that the Chief Appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current tax year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.</p> <p>C. <b>Total value under protest or not certified.</b> Add A and B.</p>	<p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p>
18	<p><b>2018 Tax Cellings</b> Enter 2018 total taxable value of homesteads with tax cellings. These include the homesteads age 65 or older or disabled. Other units enter "0". If your taxing units adopted the tax ceiling provision in 2017 for homeowners age 65 or older or disabled, use this step.</p>	<p style="text-align: right;">\$0</p>
19	<p><b>2018 Total Taxable Value</b> Add lines 16E and 17C. Subtract line 18.</p>	<p style="text-align: right;">\$722,365,921</p>
20	<p><b>Total 2018 taxable value of properties annexed after January 01, 2017.</b> Include both real and personal property. Enter the 2018 value of property in territory annexed.</p>	<p style="text-align: right;">\$0</p>
21	<p><b>Total 2018 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2017.</b></p> <p>An improvement is a building, structure, fixture or fence erected or affixed to land. A transportable structure located on its owner's land is also included unless it is held for sale or is there only temporarily. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the unit after January 1, 2017 and located in a new improvement. New improvements do not include property on which a tax abatement agreement has expired for 2018. New improvements do not include mineral interests produced for the first time, omitted property that is back assessed and increased appraisals on existing property.</p>	<p style="text-align: right;">\$14,043,960</p>
22	<p><b>Total adjustments to the 2018 taxable value</b> Add lines 20 and 21.</p>	<p style="text-align: right;">\$14,043,960</p>
23	<p><b>2018 Adjusted taxable value</b> Subtract line 22 from line 19.</p>	<p style="text-align: right;">\$708,321,961</p>
24	<p><b>2018 Effective tax rate</b> Divide line 15 by line 23 and multiply by \$100.</p>	<p style="text-align: right;">\$0.635925</p>
25	<p><b>Counties Only</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2018 county effective tax rate.</p>	

## Section 2: Rollback Tax Rate

The rollback tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O):** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus eight percent. This rate accounts for such things as salaries, utilities and daily operations.
2. **Debt:** The debt tax rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases if a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

Line	Rollback Tax Rate Activity	Amount / Rate
26	2017 Maintenance & Operations (M&O) Tax Rate	\$0.50890
27	2017 Adjusted Taxable Value Enter the amount from line 11.	\$637,761,101
28	<p><b>2017 M&amp;O Taxes</b></p> <p>A. Multiply line 26 by line 27 and divide by \$100.</p> <p>B. <b>Cities, counties, and hospital districts with additional sales tax:</b> Amount of additional sales tax collected and spent on M&amp;O expenses in 2017. Enter amount from full year's sales tax revenues spent for M&amp;O in 2017 fiscal year, if any. Other units enter "0". Counties exclude any amount that was for economic development grants from the amount of sales tax spent.</p> <p>C. <b>Counties:</b> Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units enter "0".</p> <p>D. <b>Transferring Function:</b> If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units enter "0".</p> <p>E. Taxes refunded for years preceding tax year 2017: Enter the amount of M&amp;O taxes refunded during the last budget year for tax years preceding tax year 2017. Types of refunds include court decisions, Section 25.25 b and c corrections and Section 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017.</p> <p>F. <b>Enhanced indigent health care expenditures:</b> Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.</p> <p>G. <b>Taxes in tax increment financing (TIF):</b> Enter the amount of taxes paid into the tax fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2018 captured appraised value in Line 16D, enter "0".</p> <p>H. <b>Adjusted M &amp; O Taxes</b> Add A,B,C,E,&amp; F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.</p>	<p>\$3,245,566</p> <p>\$0</p> <p>\$0</p> <p>\$15,158</p> <p>\$0</p> <p>\$0</p> <p>\$3,260,724</p>
29	<p><b>2018 Adjusted Taxable Value</b></p> <p>A. Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$708,321,961
30	<p><b>2018 Effective Maintenance and Operations Rate.</b></p> <p>Divide line 28H by line 29 and multiply by \$100.</p>	\$0.4603
31	<p><b>2018 Rollback Maintenance and Operation Rate (current law multiply X 1.08)</b></p> <p>(possible change to multiply X 1.05)</p> <p>(possible change to multiply X 1.04)</p>	<p>\$0.497172</p> <p>\$0.483362</p> <p>\$0.478759</p>

Line	Activity	Amount / Rate
32	<p><b>Total 2018 debt to be paid with property taxes and additional sales tax revenues.</b></p> <p>"Debt" means the interest and principal that will be paid on debts that:</p> <p>(1) are paid from property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year and</p> <p>(4) are not classified in the unit's budget as M&amp;O expenses.</p> <p>A. <b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit. If those debts meet then four conditions above. Include only amounts that will be paid from property tax revenues (or additional sales tax revenue). Do not include appraisal district budget payments. List the debt in "Schedule B: Debt Service." If using unencumbered fund amount used from total debt and list remainder.</p> <p>B. Subtract <b>unemcumbered fund amount</b> used to reduce total debt.</p> <p>C. Subtract <b>amount paid</b> from other sources.</p> <p>D. <b>Adjusted debt.</b> Subtract B and C form A</p>	<p style="text-align: right;"><b>\$1,230,959</b></p> <p style="text-align: right;"><b>\$0</b></p> <p style="text-align: right;"><b>\$0</b></p> <p style="text-align: right;"><b>\$1,230,959</b></p>
33	<p><b>Certified 2018 excess debt collections.</b> Enter the amount certified by the collector.</p>	<p style="text-align: right;"><b>\$0</b></p>
34	<p><b>Adjusted 2018 debt</b> Subtract line 33 from line 32.</p>	<p style="text-align: right;"><b>\$1,230,959</b></p>
35	<p><b>Certified 2018 Anticipated Collection Rate</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</p>	<p style="text-align: right;"><b>100%</b></p>
36	<p><b>2018 Debt adjusted for Collections</b> Divide line 34 by line 35.</p>	<p style="text-align: right;"><b>\$1,230,959</b></p>
37	<p><b>2018 Total Taxable Value</b> Enter the amount on line 19.</p>	<p style="text-align: right;"><b>\$722,365,921</b></p>
38	<p><b>2018 Debt Tax Rate</b> Divide line 36 by line 37 and multiply by \$100.</p>	<p style="text-align: right;"><b>\$0.170407</b></p>
39	<p><b>2018 Rollback Tax Rate</b> Add lines 31 and 38. (current law Effect M&amp;O X 1.08)</p> <p style="padding-left: 40px;">(law change to Effect M&amp;O X 1.05)</p> <p style="padding-left: 40px;">(law change to Effect M&amp;O X 1.04)</p>	<p style="text-align: right;"><b>\$0.667579</b></p> <p style="text-align: right;"><b>\$0.653769</b></p> <p style="text-align: right;"><b>\$0.649165</b></p>
40	<p><b>Counties Only.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2018 county rollback tax rate.</p>	

## Section 3: Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its effective and rollback tax rates to offset the expected sales tax revenue.

Line	Activity	Amount / Rate
41	Taxable Sales Units that adopted sales tax rates in August or November 2017 or in January or May 2018. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before November 2017, skip this line.	\$0
42	Estimated sales tax revenue. Counties exclude any amount this or will be spent for economic development grants from the amount of estimated sales tax revenue. Local Option Sales Tax Rate (.01 or .005 or .025) <b>TAXING UNITS THAT ADOPTED THE SALES TAX IN NOVEMBER 2017 or IN MAY 2018.</b> Multiply the amount on the line 41 by by the sales tax rate (.01,.005, or .0025, as applicable) and multiply the result by .95. <b>TAXING UNITS THAT ADOPTED THIS SALES TAX BEFORE NOVEMBER 2017.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
43	2018 Total Taxable Value. Enter the amount from line 37 of the Rollback Tax Rate Worksheet.	\$722,365,921
44	<b>Sales Tax Adjustment Rate.</b> Divide line 42 by line 43 and multiply by \$100.	\$0.0000
45	2018 Effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the Effective Tax Rate Worksheet.	\$0.6359
46	2018 Effective Tax Rate, adjusted for sales tax.  <b>TAXING UNITS THAT ADOPTED THE SALES TAX IN NOVEMBER 2017 OR MAY 2018.</b> Subtract line 44 from line 45. Skip to Line 47 if you adopted before Nov. 2017.	
47	2018 Rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the Rollback Tax Rate Worksheet.	\$0.6676
48	2018 Rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47. (current law Effect M&O X 1.08) (law change Effect M&O X 1.05) (law change Effect M&O X 1.04)	<b>\$0.667579</b> \$0.653769 \$0.649165

## SECTION 4: Additional Rollback Protection for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution

Line	Additional Rollback Protection for Pollution Control Activity	Amount / Rate
49	<b>Certified expenses from TREQ.</b> Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
50	<b>2018 Total Taxable Value.</b> Enter the amount from line 37 of the Rollback Tax Rate Worksheet.	\$722,365,921
51	<b>Adjusted rate for Pollution Control.</b> Divide line 49 by line 50 and multiply by \$100.	\$0.0000
52	<b>2018 Rollback Tax Rate, adjusted for Pollution Control</b> Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with additional sales tax).	\$0.667579

## SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above

Effective tax rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax)

**\$0.635925**

Rollback tax rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)

**\$0.667579**

Rollback tax rate adjusted for pollution control (Line 52)

**\$0.667579**

## SECTION 6: Taxing Unit Representative Name & Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit.

Name: **Michael (Mickey) Hand**

Sign Here: *Michael (Mickey) Hand*

**July 25, 2018**