



**CITY OF CLEVELAND, TEXAS  
ADOPTED BUDGET**

**FOR FISCAL YEAR OCTOBER 1, 2016 TO SEPTEMBER 30, 2017**

**NIKI COATS**  
MAYOR

**MIKE PENRY**  
COUNCIL MEMBER, POSITION 1

**OTIS COHN**  
COUNCIL MEMBER, POSITION 2

**CAROLYN MCWATERS**  
COUNCIL MEMBER, POSITION 3  
MAYOR PRO-TEM

**JENNIFER BERGMAN**  
COUNCIL MEMBER, POSITION 4

**DANNY LEE**  
COUNCIL MEMBER, POSITION 5

**PRESENTED BY:**  
**KELLY MCDONALD**  
CITY MANAGER

**BOBBY PENNINGTON**  
FINANCE DIRECTOR

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## MEMORANDUM

**TO: Mayor and City Council**  
**FROM: Kelly McDonald, City Manager**  
**DATE: September 20, 2016**  
**SUBJECT: Fiscal Year 2016-17 Adopted Budget**

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The City Manager is pleased to submit the Annual Adopted Budget for the City of Cleveland, Texas in accordance with Texas Statute and the City Charter. This budget is for the fiscal year beginning October 1, 2016 and ending September 30, 2017. The budget is published to provide the City Council, City staff, our citizens, and other interested parties with detailed information concerning the financial condition and activities of the City government.

The adoption of the budget is the single most important action taken by the City Council each year. The budget establishes the fiscal plan to address various challenges and opportunities presented throughout the year. The foundation of this budget is the council and staff's commitment to a pattern of conservative spending. Expenditures for next year have been closely scrutinized to be certain that the city allocates its resources wisely.

The General Fund includes total expenditures of revenues total \$6,701,443, which is \$511,263 lower than the projected 2016 budget due to \$380,043 higher in non-operating grant activity and additional transfers of \$365,000 mainly due to the one-time use bond proceeds for the purchase from the 2015 Tax Note in fiscal year 2016. Operating revenues total \$6,253,443, which is \$233,780 higher than the projected 2016 budget from improvements in property tax and sales tax. Total expenditures are \$6,701,443, a \$261,643 decrease from the 2016 projections. Revenues and expenditures are balanced and the General Fund is adequately funded without reducing current services. Prior to any use of excess fund balance, the ending balance at 9/30/2017 is estimated to be \$3,704,962, which is over the \$1,675,361 three month or 25% restricted reserve by \$2,029,602. The dollar amount over three month reserve can be used to fund non-recurring expenditures per the adopted financial policy and council has adopted a \$250,000 use of fund balance toward downtown block improvements. This is approximately the amount of savings from fiscal year-end 2016.

The adopted tax levy includes a 5% increase but a lower I&S rate that will provide \$666,952 in current property tax with total property tax at \$726,952 for debt obligation. Debt service revenues include interest income and transfers for total revenues at \$849,999. Annual Bond retirement (principal) scheduled for payment is \$650,000 with interest at \$135,498. Total Requirement is \$785,498.

Water & Sewer revenue is \$3,277,750. Water service charges are \$1,450,000, sewer service charges are \$1,135,000. Fiscal year adopted budget is balanced at \$3,277,750 and includes annual transfers and

financial obligations and transfers of \$1,123,300 with \$60,000 transferred to a new pay-as-you-go capital program. Expenses are \$24,419 more than last year due to savings in non-recurring expenses due to capital programs.

The Capital Equipment is adopted at \$203,202, with \$62,000 available for additional capital outlay with \$141,202 needed for annual financial obligations. The adopted capital outlay comprises the cash purchase of a utility trailer, a loader, and pickup truck. Total annual financial obligation for the jet vacuum truck and a Gradall is budgeted as well as a signature loan on the Backhoe.

Hotel/Motel revenue is \$223,600, with occupancy tax revenue at \$220,000 and total expenditures of \$223,600. The adopted budget is balanced and includes increased funding for information technology, carpet replacement in the civic center lobby, an employee pay adjustment, security system, non-recurring art program to support improvements to downtown, and promotion of an annual 5K run. Fund balance is estimated at \$513,120. An estimated in excess reserve \$450,000 could be used towards future fiscal capital improvement program, possibly expanding the south parking lot at the civic center facility.

Special Revenue Fund 900 includes Red Light Camera and Federal Seizures. Revenues are estimated to be \$1,870; of which \$1,500 are proceeds from the annual Law Enforcement Officers Standards and Education. Other than interest, no revenue from actual red light cameras is projected in FY17. Operational needs formally supported by the RLC are absorbed by the other major funds. The remaining funds from the judgement on seized currency during FY16 remain as part of Fund 900 fund balance. Ending cash balance at September 30, 2017, is estimated at \$109,828.

Total EDC Revenues are budgeted at \$558,773, with 97%, from sales tax remittances. Sales tax is budgeted to remain steady with the fiscal year 2016 projection, only increases by 1% over the fiscal year. A total of \$6,000 is budgeted as revenue from the Municipal Sports Park. Total Expenses are \$546,735, The EDC budget includes financial obligations of \$259,635. Ending fund balance is estimated at \$1,671,664, a surplus \$12,038.

Major items budgeted include the following:

- The budget includes recurring items to be incorporated in the succeeding budget years. Salaries and Benefits include a 3.5% merit adjustment for city employees and a 9.0% salary adjustment in an effort to attract and maintain certified peace officers. Current officer pay is well below standard offered by other public safety departments. Staff anticipates other salary adjustments in FY18 as a multi-phased program to improve pay to an adequate level of compensation.
- Repair the system controls and piping components for the library HVAC. Properly solving problems with the system's performance will provide long-term energy savings.
- Street paving improvements for the lowest quality streets. This program was reinstated in FY16 by closing Campbell Park Pool. The adopted program budgets \$200,000 in non-recurring expenditure as a supplement to the \$50,000 considered part of the base budget.

- The city's main server is due for replacement and runs significant risk of system failure. Funding this program would protect the organization from catastrophic loss of data by allowing the capability to migrate current data to new server with additional safeguards from data loss.
- The adopted budget includes a new splash pad as it will offer an alternative replacement to the swimming pool closed in fiscal year 2016.
- The Water & Sewer Fund includes Capital Outlay required for CDBG sewer improvements. This is the city portion of the CDBG to replace/repair sewer lines that are aged and deteriorated causing excessive inflow and infiltration. Total CDBG grant is \$402,500 with contract funds at \$350,000. This project should be completed by the end of FY17 rehabilitating approximately 8,280 linear feet of 6" to 8" sewer lines.
- Water & Sewer Fund also includes a pay-as-you-go capital program by increasing the residential sewer base to allow an additional \$60,000 for capital reconstruction of the aged utility infrastructure.
- Prior to adopting, Council approved additional officer overtime to provide warrant/bailiff services to the municipal court. Council expressed interest in re-evaluating the need for a full-time officer in fiscal year 2018.

City budget is a complex document that must balance the needs of the community as a whole. With a new budget year comes new objectives as we focus on the long term goals for Cleveland. The budget presented to you is our guide in providing a sustainable level of service to the citizens of Cleveland.

Sincerely,

A handwritten signature in cursive script that reads "Kelly McDonald".

Kelly McDonald  
City Manager

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# CITY OF CLEVELAND, TEXAS

## PRINCIPAL CITY OFFICIALS

### Elected Officials

Niki Coats	Mayor
Mike Penry	Council Member, Position 1
Otis Cohn	Council Member, Position 2
Carolyn McWaters	Council Member, Position 3
	Mayor Pro-Tem
Jennifer Bergman	Council Member, Position 4
Danny Lee	Council Member, Position 5

### Cleveland Economic Development Corporation Board

Willie Carter	Corporation President
Alfred Anderson	Board Member
Brad Browder	Board Member
Jack Carnes	Board Member
Carolyn McWaters	Board Member
Robert Reynolds	Board Member
Fred Terrell	Board Member

### Appointed Officials

Kelly McDonald	City Manager
David Olson	City Attorney
Bob Steely	Municipal Court Judge

### City Management

Angela Smith	City Secretary, Human Resources
Glen Barnhill	Development Services
Bobby Pennington	Finance Director
Sean Anderson	Fire Chief
Mary Cohn	Library Director
Mary Ann Harrison	Municipal Court Clerk
Darrel Broussard	Police Chief
Rod Hailey	Public Works Director
Frieda Joyce	Tourism & Marketing Director

# BUDGET INTRODUCTION

## Location

Cleveland is a city in the U.S. state of Texas, within Houston – The Woodlands – Sugar Land metropolitan area. The population was 7,954 at the 2010 census. Located in Liberty County, Cleveland lies 45 miles north of Houston on U.S. Highway 59 / Interstate 69. Centered among mixed pine and hardwood forests and surrounded by the East Fork, and San Jacinto Rivers; the Cleveland area is a beautiful environment where one can find most everything they need to live a good life. The forests around Cleveland, including Sam Houston National Forest, which is located just to its north, are a resort for many inhabitants of the Houston area, who come to camp, hike, hunt, and fish.

## City History

The recorded history of the Cleveland area began in 1836 when the Texas General Land Office began giving land grants in exchange for service in the Army. In 1854, a Church and convent was built by Father Peter La Cour near the town's present site. The community formed after 1878 when Charles Lander Cleveland, a local judge, deeded 63.6 acres of land to the Houston, East and West Texas Railway for only one dollar, with the request that a station bear his name.

In 1900 the Gulf, Colorado, and Santa Fe railroad appeared so Cleveland served as a junction for these major railways. Soon the echoes of saws and steam engines filled the forests around Cleveland as sawmill towns proliferated and East Texas's lumber industry grew up amidst these railroad towns. The Cleveland area was incorporated in 1939. In 1965 Liberty County was added to the Houston Standard Metropolitan Statistical Area.

## Transportation

The major route traveling through Cleveland is U.S. Highway 59 / Interstate 69, traveling southwest towards Houston and northeast into East Texas. As of March 2015, a 74.9 mile

section of US-59 has been designated as I-69 through the Houston Metropolitan Area, nicknamed the NAFTA Superhighway because it would help trade with Canada and Mexico spurred by the North American Free Trade Agreement. US-59/I-69, between Houston and Livingston, is mostly a limited-access freeway with I-69 designation ending at the Montgomery-Liberty county line. Washington Avenue, known as US-59 "Business" runs north and south through the center of Cleveland. Houston Street, known as State Highway 105, travels east and west with Cleveland being halfway between Beaumont and Navasota. SH-105 runs concurrently with State Highway 321 until SH-105 splits, going eastbound to Beaumont, while SH-321 continues further south into Dayton. SH-105 has recently been improved with a loop near Pin Oak Road, along the southern side of Cleveland, crossing US-59/I-69, and terminating near New Salem Road.

Cleveland is the meeting point of two major rail lines. One is a north/south Union Pacific line that closely follows the path of Interstate 69 and the other is an east/west Burlington Northern Santa Fe line that roughly follows FM-787 to the east and SH-105 west towards Conroe. Union Tank Car Company has a tank repair/maintenance facility along the BNSF line on the outskirts of Cleveland off of FM-787.

Cleveland Municipal Airport is a general aviation airport located in Cleveland with George Bush Intercontinental Airport to the south offering commercial airline service.

## Public Schools

Cleveland Independent School District is a public school district based in Cleveland, Texas. In addition to Cleveland, the district serves the cities of North Cleveland and Plum Grove as well as portions of San Jacinto and Montgomery counties. The Tarkington Independent School District, located east southeast of the city of Cleveland, also has a Cleveland zip code.

# BUDGET INTRODUCTION

## BUDGET OBJECTIVES

The budget has been prepared in an effort to clearly communicate to the citizens and staff of the City the overall policies and goals of the City Council and City Management and who we are and what we do, enabling the reader to gain valuable information about the City without detailed accounting or budgetary knowledge. The budget document includes various activities and programs of the City, and comparative performance indicators for each program or activity, where available.

## BUDGET PHILOSOPHY

Budget philosophy depends upon the local needs and concerns of the citizens. Other factors also affect budget philosophy, such as the state of the local economy, the needs of the organization, the demands of the public for increased services, unfunded mandates and requirements of federal and state regulatory agencies. The budget prepared by the City takes a conservative perspective with regard to both revenues and expenditures. Although historical trends are very useful, current data will sometimes take precedence over prior year trends. This means budgeting from a “conservative” perspective in that revenues are often anticipated either at or slightly above prior levels, unless there are other known factors that will significantly affect anticipated revenues. In addition, expenditures are also estimated conservatively. As a result, over the years this method increases in actual fund reserves when compared to budgeted or projected fund reserves. The City does not use unreasonable projections, which could have an adverse impact on the City’s reserves.

## BASIS OF BUDGETING

**GOVERNMENTAL FUNDS:** The governmental fund types use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are budgeted when they are measurable and available and expenditures are budgeted in the period in which the liability is incurred, which is in accordance with

Generally Accepted Accounting Principles. “Measurable” means the amount of the transaction can be determined and “available” means the collectible period. The City considers the majority of its major revenues as available when collected. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as liabilities when due. Those revenues susceptible to accrual under the modified accrual method are property taxes and other taxes, intergovernmental revenue, and interest revenue. Licenses and permits, including fines and forfeitures revenues, are not susceptible to accrual because generally they are not measurable until received in cash. The fund balance approach of governmental funds or working capital approach can be identified as current assets less current liabilities. Governmental funds budget capital outlays as expenditures, but do not budget for non-cash expenditures such as accruals for sick and vacation liabilities and depreciation.

**PROPRIETARY and INTERNAL SERVICE FUNDS:** The Water and Sewer Enterprise Fund, Solid Waste Fund, and Property Insurance Fund are budgeted using a flow of economic resources, which is similar to the accrual basis of accounting, with exceptions listed below. Available balances are determined using the cash equivalent approach.

- Revenues are budgeted in the period they are earned and measurable,
- Expenses are budgeted in the period in which the liability was incurred,
- Depreciation of assets is not budgeted,
- Capital outlay is budgeted as an expense in the year purchased,
- Principal payments are budgeted as an expense rather than a reduction to the liability,
- Proceeds from bond sales are budgeted as revenue,
- Transfer of bond proceeds to the Capital Projects Fund is budgeted as an expense.

# BUDGET INTRODUCTION

## BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental and fiduciary funds are accounted for using the modified accrual basis. Revenues are recognized in the accounting period when they are measurable and available. Revenues subject to accrual include interest income and charges for services. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable. Capital outlays are recorded as additions to fixed assets at fiscal year-end and the cost of those assets are depreciated over their estimated useful lives for the government-wide financial statements. All proprietary funds are accounted for on an accrual basis. Revenues are recognized in the period in which they are earned and become measurable, and expenses in the period in which they are incurred and measurable. Proprietary funds also record depreciation and amortization. Payment of principal is recorded as a reduction to the long-term liability.

## BUDGET PROCEDURES

The budget process begins with the distribution of budget worksheets for its respective operations, personnel requirements, and capital outlay. This financial information is to be used by the department heads as a guide to complete the proposed budget. Using the budget worksheets, each department head projects the financial needs of their department. Supplemental requests for capital, annexation, growth and development or other items outside normal operating budgets are requested and justified separately. Upon completion, each department head then meets with the City Manager and Finance Director to review their budget. During this meeting, the budget is refined and adjustments made. The Finance Department prepares the revenue budget, with review by appropriate departments. Property tax revenue is budgeted using data provided in the preliminary or certified tax rolls received from the Appraisal

District. All other revenues are budgeted with the use of comparative financial information provided by the prior year's actual revenue, current year estimated revenue, and known factors that may affect receipt of revenue. The City Manager and Finance Director then submit a balanced budget of expenditures and revenues to the City Council for review. The following procedures are followed for formal adoption of the budget:

1. The City Manager submits to the City Council a proposed operating budget for the fiscal year commencing October 1, which must be adopted by the last scheduled Council meeting of September.
2. Public notices and hearings are conducted pursuant to state law.
3. The budget is legally enacted through passage of an ordinance.
4. The legal level of control is the total approved budget for each fund.
5. All funds are included in the budget development process and submitted to the Council for adoption each year and are monitored by department administrators during the year.
6. Operating fund appropriations lapse at year-end.

## PROCEDURE TO AMENDING THE BUDGET

**EMERGENCY APPROPRIATIONS:** The Council may make emergency appropriations to meet a pressing need for public expenditure, to protect the public health, safety or welfare. Such appropriations shall be by ordinance adopted by the majority vote of the Council members at one special or regular meeting.

**TRANSFER OF APPROPRIATIONS:** The City Manager may approve an amendment to the budget that transfers part or all of any unencumbered appropriation balance among programs within a department, or division. The City Council must approve any budget amendments that increase the appropriation for any fund.

# BUDGET CALENDAR

## FY 2016-2017

May 13	Distribution of Budget Packets to Directors/Department Heads by Finance
June 3	Budget Requests Submitted To Finance Department with All Supporting Documents Preliminary Revenue Estimates Issued By Finance for Current and Next Fiscal Year
June 3 - 10	Discussion of Budget Requests With Departments Finalize Preliminary Income Statements For General Fund And Debt Service Fund. Complete and Update Final Payroll Information
June 13 - 17	Review with City Manager and Departments
June 20 - 24	Review Funding Requests, Impact on Funds
June 27 - July 1	Review All Funds and Totals with City Manager
July 5 -8	Final Adjustments Made and Budget Submitted To City Manager
July 11 - 28	Finalize Budget Document, Write Transmittal Letter, Budget Packets Prepared, Agenda and PowerPoint Prepared
July 29	City Manager's Recommended Budget Filed with City Secretary <sup>1</sup>
August 4	Mission/Goals/Performance Measures Due
August 11	City Council Budget Workshop #1; Including CIP Send Public Notice of Budget and Effective Tax Rate to Cleveland Advocate set for August 19 <sup>th</sup> Publication <sup>3,4</sup>
August 17	Public Notice of Budget and Effective Tax Rate Published in Cleveland Advocate
August 23	City Council Budget Workshop #2 Consider Dates for Public Hearings on Tax Rate and Budget for FY 2016-17 Send to Cleveland Advocate the "Notice of Public Hearing on Tax Increase" For Publication; Put on City's Website.
August 30	First Public Hearing on the Tax Rate for 2016 City Council Budget Workshop #3 (if necessary) Reading of Ordinance to Adopt the 2016 Tax Rate <sup>1,2,5</sup>
September 6	Second Public Hearing on the Tax Rate for 2016 City Council Budget Workshop #4 (if necessary)
September 9	Send "Notice of Tax Revenue Increase" (if necessary) to Cleveland Advocate for Publication; Put on City's Website
September 14	"Notice of Tax Revenue Increase" (if necessary) to Cleveland Advocate for Publication
September 20	Public Hearing on Proposed Budget Consider an Ordinance to Amend Current Year Budget Consider an Ordinance Adopting a Fee Schedule for Fiscal Year 2016-17 Consider a Tax Rate for Maintenance and Operation for Budget Year 2016-17 Consider a Tax Rate for Debt Service for Budget Year 2016-17 Consider an Ordinance Providing for the Assessment, Levy and Collection of Ad Valorem Taxes for 2016 Consider an Ordinance Adopting the Budget for the Fiscal Year 2016-17 Consider an Ordinance Adopting the Five-Year Capital Improvement Program (CIP 2017-2021)
October 1	Beginning of Fiscal Year 2016-17

- <sup>1</sup> The budget officer shall file the proposed budget with the municipal clerk before the 30th day before the date the governing body of the municipality makes its tax levy for the fiscal year (Sec. 102.005; a).
- <sup>2</sup> The governing body shall set the budget public hearing for a date occurring after the 15th day after the date the proposed budget is filed with the municipal clerk but before the date the governing body makes its tax levy (Sec. 102.006).
- <sup>3</sup> The governing body shall provide for public notice of the date, time, and location of the hearing. The notice must include, in type of a size at least equal to the type used for other items in the notice, any statement required to be included in the proposed budget under Section 102.005; b; (Sec. 102.006).
- <sup>4</sup> The governing body of a municipality shall publish notice before a public hearing relating to a budget in at least one newspaper of general circulation in the county in which the municipality is located and notice under this section shall be published not earlier than the 30th or later than the 10th day before the date of the hearing. (Sec. 102.0065 a, b)
- <sup>5</sup> At the conclusion of the public hearing, the governing body of the municipality shall take action on the proposed budget. A vote to adopt the budget must be a record vote.
- <sup>6</sup> The Meeting to Vote on the Tax Rate Must Take Place No Less Than Three Days and No More Than Fourteen Days after the Second Public Hearing.

# CITY OF CLEVELAND

## FINANCIAL MANAGEMENT POLICY

### Purpose

The Financial Management Policy composes and formalizes all of the City's financial policies into one document. These statements are the tools used to ensure that the City is financially able to meet its current and future service needs. The individual statements contained herein serve as guidelines for both the financial planning and internal financial management of the City. Municipal resources must be wisely used to ensure adequate funding for the services, public facilities, and infrastructure necessary to meet immediate and long-term needs. These policy statements safeguard the fiscal stability required to achieve the City's objectives and ensure long-term financial health.

### Objectives

- A. To guide City Council and management policy decisions that has significant fiscal impact.
- B. To employ balanced revenue policies that provides adequate funding for services and service levels.
- C. To maintain appropriate financial capacity for present and future needs.
- D. To maintain sufficient reserves so as to maintain service levels during periods of economic downturn.
- E. To promote sound financial management by providing accurate and timely information on the City's financial condition.
- F. To protect the City's credit rating and provide for adequate resources to meet the provisions of the City's debt obligations on all municipal debt.
- G. To ensure the legal use of financial resources through an effective system of internal controls.
- H. To promote cooperation and coordination with other governments and the private sector in financing and delivery of services.

### I.

#### **ACCOUNTING, AUDITING, AND FINANCIAL REPORTING**

Maintain accounting practices that conform to generally accepted accounting principles and comply with prevailing federal, state, and local statutes and regulations. Provide for, prepare and present regular reports that analyze and evaluate the City's financial performance and economic condition.

##### A. Accounting Practices and Principles

The City will maintain accounting practices that conform to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB), the authoritative standard setting body for units of local government. All City financial documents, except monthly interim financial reports, including official statements accompanying debt issues, Comprehensive Annual Financial Reports and continuing disclosures statements will meet these standards. Monthly interim financial reports are on a cash basis and will be reported as budgeted. At year-end, the general ledger and financials will be converted to GAAP and GASB.

##### B. Financial and Management Reporting

Interim Financial Reports will be provided monthly to City Council that explain key economic and fiscal developments and note significant deviations from the budget. These reports will be distributed monthly.

# CITY OF CLEVELAND

## FINANCIAL MANAGEMENT POLICY

### C. Annual Audit

Pursuant to State Statute, the City shall have its records and accounts audited annually and shall have an annual financial statement prepared based on the audit. The audit shall be performed by certified public accounting (CPA) firm, licensed to practice in the State of Texas. The audit firm shall also provide a Single Audit of Federal and State grants, when necessary. An official Comprehensive Annual Financial Report (CAFR) shall be issued no later than six (6) months following the end of the fiscal year. The Director of Finance shall be responsible for establishing a process to ensure timely resolution of audit recommendations.

### D. Annual Financial Disclosure

As required by the Securities and Exchange Commission (SEC) Rule 15c2-12, the City will provide certain annual financial information to various information repositories through disclosure documents or set of documents that include the necessary information. This will include any periodic materials event notices as required by the SEC.

### E. Signature of Checks

Pursuant to the City Charter, all checks shall have two signatures. Signatures shall be affixed on all City checks manually or with a secure signature stamp or plate. Component unit check signers are officers elected by the board, where applicable. Component unit's checks shall also have two signatures.

### F. Compliance with Council Policy Statements

The Financial Management Policy Statements will be reviewed and updated, revised or refined as deemed necessary. Policy statements adopted by City Council are guidelines, and occasionally exceptions may be appropriate and required. Exceptions will be identified, documented, and explained to City Council and/or the City Manager.

## II.

### BUDGET AND LONG RANGE FINANCIAL PLANNING

#### A. Balanced Budget

The City Manager shall file annually, a structurally balanced budget for the ensuing fiscal year with City Council pursuant to the prevailing state and local law. A structurally balanced budget is further defined as recurring revenues funding recurring expenditures and adherence to fund balance policies.

#### B. Current Funding Basis (Recurring Revenues)

The City shall budget and operate on a current funding basis. Recurring expenditures shall be budgeted and controlled so as not to exceed current revenues. Recurring expenses will be funded exclusively with recurring revenue sources to facilitate operations on a current funding basis.

#### C. Use of Non-Recurring Revenues

Non-recurring revenue sources, such as a one-time revenue remittance of fund balance in excess of policy can only be budgeted and used to fund non-recurring expenditures, such as capital purchases or capital improvement projects. This will ensure that recurring expenditures are not funded by non-recurring sources.

# CITY OF CLEVELAND

## FINANCIAL MANAGEMENT POLICY

### D. Tax Rate

The City Manager will recommend a tax rate that the City finances require in order to operate efficiently, yet effectively, and pay its debt.

### E. Pay-As-You-Go Capital Projects

The transfer from the City's General Fund and the City's Utility Fund to fund pay-as-you-go capital projects will be budgeted when financially feasible and when projects present themselves for funding. The transfer will be based on the financial health of each fund with the long-term goal of adequately funding rehabilitation.

### F. Revenue Estimating for Budgeting

1. In order to protect the City from revenue shortfalls and to maintain a stable level of service, the City shall use a conservative, objective, reasonable and analytical approach when preparing revenue estimates.
2. The process shall include historical collection rates, trends, development, and probable economic changes. This approach is intended to reduce the likelihood of actual revenues falling short of budget estimates.
3. The City whenever possible, will seek outside sources of revenue, such as federal, state, and local grants, in order to leverage local dollars.
4. Estimates from grant sources will be projected only to the specific date on which the entitlement will end.
5. The Utility Fund water and wastewater revenues will be budgeted based on the average rainfall/consumption. The City will anticipate neither drought nor wet conditions.

### G. Budget Preparation

1. Department Directors have primary responsibility for formulating budget proposals. New or expanded services should support City Council goals, City Manager priority direction and department goals. Departments are charged with implementing them once they are approved.
2. All competing requests for City resources will be weighted within the formal annual budget process.
3. Actions on items that come up throughout the year with significant financial impacts should be withheld until they can be made in the full context of the annual budget process and long-range plan, unless unforeseen circumstances present themselves.
4. The Budget will be presented in a way that clearly communicates to the public.

### H. Budget Management

The City Council shall delegate authority to the City Manager in managing the budget after it is formally adopted by the City Council, including the transfer of funds within departments, between divisions, and between departments. The City Manager may further delegate levels of authority for the daily operations of the budget. Expenditures/expenses are legally adopted by the fund level. Expenditures/expenses should not exceed the adopted budget, plus subsequent changes approved by the City Council.

# CITY OF CLEVELAND

## FINANCIAL MANAGEMENT POLICY

### I. Year-end Budget Projections

In order to preserve fund balances/ending balances, The Adopted budget will include current year projections based on projected revenues and expenditures/expenses for the current fiscal year. The annual budget will include a projected current year ending fund balance for all funds, excluding capital improvements funds. City Council will adopt the annual budget based on the most recent forecasts obtainable during the annual budget process.

### J. Operating Deficits

The City shall take immediate corrective action if at any time during the fiscal year expenditure and revenue re-estimates are such that “net income” is lower than budgeted. Corrective actions include:

- Deferral of capital equipment purchases
- Deferral of pay-as-you go capital improvements
- Expenditure reductions
- Deferral of certain positions
- Hiring freezes
- Use of fund balance
- Use of volunteers
- Increase fees
- Reduce work hours with subsequent reduction in pay
- Eliminate positions which may require laying-off employees if there are no other vacant positions for which they are qualified.

The use of fund balance, which is a one-time revenue source, may be used to fund an annual operating deficit, only with a subsequent approval of a plan to replenish the fund balance if it is brought down below policy level.

### K. Long-Range Financial Plans

1. The City shall develop and maintain a five-year Financial Forecast for each major operating fund, in conjunction with the annual budget process. Major operating funds are as follows:
  - General Fund
  - Debt Service Fund
  - Water/Sewer Fund
  - Economic Development Corporation
2. The forecast should enable current services and current service levels provided to be sustained over the forecast period. Operating impacts from completed capital improvement projects in the City’s five-Year CIP shall be included in the forecast.
3. The forecasts should identify impact to property taxes and utility rates.
4. Major financial decisions should be made in the context of the Long-Range Plan.

The forecast assesses long-term financial implications of current and proposed policies, programs, and assumptions that develop appropriate strategies to achieve the City’s goals. The forecast will provide an understanding of available funding; evaluate financial risk; assess the likelihood that services can be sustained; assess the level at which capital investment can be made; identify future commitments and resource demands; and identify the key variables that may cause change in the level of revenue.

# CITY OF CLEVELAND

## FINANCIAL MANAGEMENT POLICY

### III. REVENUES

Design, maintain and administer a revenue system that will assure reliable, equitable, diversified and sufficient revenue stream to support desired City services.

#### A. Balance and Diversification in Revenue Sources

The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one source due to changes in local economic conditions, which may adversely impact that source.

#### B. User Fees - General Fund

1. For services that benefit specific users, the City shall establish and collect fees to recover the costs of those services. Where services provide a general public benefit, the City shall recover the costs of those services through property and sales taxes.
2. At a minimum, the City will strive to cover direct costs.
3. User fees should be reviewed every two to three years and adjusted to avoid severe changes.
4. Factors in setting fees shall include, but not be limited to: market and competitive pricing, effect of demand for services, and impact on users, which may result in recovering something less than direct, indirect and overhead costs.
5. The City may set a different fee for residents versus non-residents.
6. User fees should be adopted by Council Ordinance and included in the Annual Fee Schedule.

#### C. User Fees - Enterprise Funds

1. Utility rates and other Enterprise Fund user fees shall be set at levels sufficient to cover operating expenditures (direct and indirect), meet debt obligations and debt service coverage, provide pay-as-you-go funding for capital improvements, and provide adequate levels of working capital.
2. The City may set a different fee for residents versus non-residents.
3. The Five-Year Financial Plan and proposed operating budget shall serve as the basis for rate change considerations.
4. When necessary, the Five-Year Financial Plan will be built around small rate increases annually versus higher rate increases periodically.

#### D. One-Time/Unpredictable Revenue Sources

1. One-time, unpredictable revenue sources should not be used for ongoing expenses/expenditures.
2. One-time, unpredictable revenue sources will be used for one-time purchases such as increase in fund balance requirements, capital equipment purchase, capital improvements, etc.

#### E. Revenue Collection

The City shall maintain high collection rates for all revenues by monitoring monthly receivables. The City shall follow an aggressive, consistent, yet reasonable approach to collecting revenues to the fullest extent allowed by law for all delinquent taxpayers and others overdue in payments to the City.

Revenues actually received will be compared to budgeted revenues by the Director of Finance and any variances considered to be material will be investigated.

# CITY OF CLEVELAND

## FINANCIAL MANAGEMENT POLICY

### IV. EXPENDITURES

Identify services, establish appropriate service levels and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of those services.

A. Maintenance of Capital Assets

Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at sufficient level to protect the City's investment, to minimize future replacement and maintenance costs, and to maintain service levels.

B. Periodic Program/Services Reviews

The City Manager and staff shall undertake periodic reviews of City programs and services for both efficiency and effectiveness. Programs or services determined to be inefficient and/or ineffective shall be recommended through the annual budget process to be reduced in scope or eliminated.

C. Purchasing

All City purchases of goods and services shall be made in accordance with the City's current Purchasing Policy.

### V. FUND BALANCE AND RESERVES

Maintain the fund balance and working capital of the various operating funds at levels sufficient to protect the City's credit worthiness as well as its financial position during emergencies or economic fluctuations.

A. General Fund Unrestricted Fund Balance

The City shall maintain the General Fund unrestricted fund balance equivalent to 3 months of recurring operating expenditures, based on current year expenditures. If the fund balance exceeds this amount, funding non-recurring expenditures in the following fiscal year may be used to draw down the balance.

B. Water/Sewer Unreserved Working Capital

The City shall maintain a working capital sufficient to provide for reserves for emergencies and revenue shortfalls. A cash equivalent operating reserve will be established and maintained at 25% of the current year's budget appropriation for recurring operating expenses. The cash operating reserve is derived by dividing the total cash equivalents balance by recurring operating expenses.

C. Use of Fund Balance/Working Capital

Fund balance/Working Capital shall only be used for emergencies, non-recurring expenditures/expenses or major capital purchases that cannot be accommodated through current year savings. Should such use

# CITY OF CLEVELAND

## FINANCIAL MANAGEMENT POLICY

reduce balances below the level established as the objective for that fund, restoration recommendations will accompany the request/decision to utilize said balances.

D. Debt Service Fund Unrestricted Fund Balance

The City shall maintain the debt service fund balance at 25% of annual debt service requirements OR a fund balance reserve as required by bond ordinances, whichever is greater.

## TAX RATE ORDINANCE

AN ORDINANCE PROVIDING FOR THE ASSESSMENT, LEVY, AND COLLECTION OF AD VALOREM TAXES BY THE CITY OF CLEVELAND, TEXAS, FOR THE YEAR 2016; PROVIDING THE DATE ON WHICH SUCH TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH; AND DISPENSING WITH THE REQUIREMENT THAT THIS ORDINANCE BE READ AT TWO REGULAR MEETINGS.

WHEREAS, Section 26.05 of the Texas Property Tax Code provides that, before the later of September 30 or the 60<sup>th</sup> day after the date the certified appraisal roll is received, the governing body of each taxing unit shall adopt a tax rate for the current tax year; and

WHEREAS, such section further provides that where the tax rate consists of two components (one of which will impose the amount of taxes needed to pay the unit's debt service and the other of which will impose the amount of taxes needed to fund maintenance and operation expenditures of the unit for the next year), each of the two components must be approved separately; and

WHEREAS, the proposed tax rate for the current tax year of the City of Cleveland consists of two components, a rate of 20.432 cents (\$ 0.20432) for debt service and a rate of 56.568 cents (\$ 0.56568) to fund maintenance and operation expenditures; and

WHEREAS, by separate motions heretofore adopted by the City Council of the City of Cleveland, Texas, at a meeting of said City Council held on the 20<sup>th</sup> day of September, 2016, said City Council has approved separately the rate heretofore specified for each of said components; and

WHEREAS, having thus separately approved the rate of each of such components, it is necessary and appropriate for the City Council to now formally pass, approve, and adopt a 2016 tax rate for the City of Cleveland, Texas; now therefore,

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

Section 1. The facts and recitations set forth in the preamble of this Ordinance are hereby found to be true and correct and are hereby adopted, ratified, and confirmed.

Section 2. There is hereby levied for general purposes and use by the City of Cleveland, Texas, for the year 2016, an ad valorem tax at the rate of 56.568 cents (\$ 0.56568) on each One Hundred Dollars (\$100) of assessed valuation on all property, real, personal, and mixed, within the corporate limits upon which an ad valorem tax is authorized by law to be levied by the City of Cleveland, Texas.

Section 3. For the purpose of paying the interest, including the various installments of principal due on the lawfully authorized evidences of indebtedness issued by the City, and for the purpose of repaying any sums borrowed in anticipation of current revenues, for use in the payment of bonds and certificates of obligation and interest thereon, and for the purpose of paying interest and making provisions for the sinking fund on the lawfully authorized evidences of indebtedness, there is hereby levied for the year 2016 and for each year thereafter until otherwise provided, to be assessed and collected upon all property described in Section 2 of this Ordinance, an ad valorem tax at the rate of 20.432 Cents (\$ 0.20432) on each One Hundred Dollars (\$100) of assessed valuation.

Section 4. All ad valorem taxes levied hereby shall be due and payable on or before January 31, 2017. All ad valorem taxes due the City of Cleveland, Texas, and not paid on or before January 31 following the year for which they were levied, shall bear penalty and interest as prescribed by the Texas Property Tax Code.

Section 5. All ordinances and parts of ordinances in conflict herewith are, to the extent of such conflict, hereby repealed.

PASSED, APPROVED AND ADOPTED this 20<sup>th</sup> day of September, 2016.

## BUDGET ORDINANCE

AN ORDINANCE APPROVING AND ADOPTING THE BUDGET OF THE CITY OF CLEVELAND, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016; MAKING APPROPRIATIONS AS REFLECTED IN SAID BUDGET; MAKING CERTAIN FINDINGS AND CONTAINING OTHER PROVISIONS RELATING TO THE SUBJECT

**WHEREAS**, on the 29<sup>th</sup> day of July, 2016, the City Manager filed with the City Secretary a proposed budget of the City of Cleveland for the fiscal year 2016-2017, the same being from October 1, 2016, through September 30, 2017; and

**WHEREAS**, pursuant to notice required by law, a public hearing on the budget was held at the regular meeting place of the City Council at the City Hall on the 20<sup>th</sup> day of September, 2016, at which hearing all citizens and taxpayers of the City had the right to be heard and those who requested to be were heard; and

**WHEREAS**, the City Council has considered the proposed budget and has made such changes therein as in the City Council's judgment were warranted by law and were in the best interests of the citizens and taxpayers of the City; now, therefore,

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

Section 1. The facts and recitals set forth in the preamble of this Ordinance are hereby found to be true and correct.

Section 2. In accordance with the statutes of the State of Texas and the Charter of the City of Cleveland, the City Council hereby approves and adopts the budget described above, a copy of which is attached hereto and incorporated herein. The City Secretary is hereby directed to keep such budget on file in her office as a public record.

Section 3. In support of said budget and by virtue of the adoption thereof, there are hereby appropriated out of available cash funds and out of the general and special revenues of the City the amounts set forth in said budget for the various purposes stated therein.

Section 4. The City Manager is authorized to transfer unencumbered balances, or portions thereof, from one budget account to another budget account within the same office, department, division, or agency.

PASSED, APPROVED, AND ADOPTED this 20<sup>th</sup> day of September, 2016.

**SUMMARY OF ALL FUNDS  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b><u>GENERAL FUND</u></b>				
Operating Revenues:	5,977,246	5,902,513	6,019,663	6,253,443
Grants/Transfers:	503,623	800,000	1,193,043	448,000
<b>Total Revenues:</b>	<b>\$6,480,869</b>	<b>\$6,702,513</b>	<b>\$7,212,706</b>	<b>\$6,701,443</b>
Operating Expenditures:	5,372,166	6,676,675	6,536,013	6,701,443
Non-Operating Expenditures:	91,130	85,838	427,073	0
<b>Total Expenditures:</b>	<b>\$5,463,295</b>	<b>\$6,762,513</b>	<b>\$6,963,086</b>	<b>\$6,701,443</b>
<i>Revenues Over Expenditures</i>	<i>1,017,573</i>	<i>(60,000)</i>	<i>249,620</i>	<i>0</i>
Fund Balance - Beginning		3,455,342	3,455,342	3,704,962
<b>Fund Balance - Ending</b>	<b>\$3,455,342</b>	<b>\$3,395,342</b>	<b>\$3,704,962</b>	<b>\$3,704,962</b>
<i>Use of Fund Balance (CIP)</i>				<i>250,000</i>
<b>Adjusted Fund Balance - Ending</b>				<b>\$3,454,962</b>
<b><u>DEBT SERVICE FUND</u></b>				
<b>Total Revenues:</b>	<b>\$1,371,047</b>	<b>\$820,320</b>	<b>\$1,864,569</b>	<b>\$849,999</b>
Total Debt Service:	1,269,334	752,367	913,408	840,430
Total Non-Operating:	0	0	870,000	0
<b>Total Expenditures:</b>	<b>\$1,269,334</b>	<b>\$752,367</b>	<b>\$1,783,408</b>	<b>\$840,430</b>
<i>Revenues Over Expenditures</i>	<i>101,715</i>	<i>67,953</i>	<i>81,161</i>	<i>9,569</i>
Fund Balance - Beginning	265,282	366,997	366,997	448,158
<b>Fund Balance - Ending</b>	<b>\$366,997</b>	<b>\$434,950</b>	<b>\$448,158</b>	<b>\$457,727</b>
<b><u>WATER/SEWER FUND</u></b>				
Operating Revenues:	3,214,232	3,229,580	3,215,750	3,277,750
Non-Operating Revenues:	365,759	0	78,017	0
<b>Total Revenues:</b>	<b>\$3,579,991</b>	<b>\$3,229,580</b>	<b>\$3,293,767</b>	<b>\$3,277,750</b>
Operating Expenses:	2,598,715	2,149,384	2,175,462	2,154,450
Obligations/Transfers:	536,823	1,077,869	1,077,869	1,123,300
<b>Total Expenses:</b>	<b>\$3,135,538</b>	<b>\$3,227,253</b>	<b>\$3,253,331</b>	<b>\$3,277,750</b>
<i>Revenues Over Expenses</i>	<i>444,452</i>	<i>2,327</i>	<i>40,436</i>	<i>0</i>
Cash Balance - Beginning	1,347,484	1,791,936	1,791,936	1,832,372
<b>Cash Balance - Ending</b>	<b>\$ 1,791,936</b>	<b>\$ 1,794,263</b>	<b>\$ 1,832,372</b>	<b>\$ 1,832,372</b>

**SUMMARY OF ALL FUNDS  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b><u>CAPITAL EQUIPMENT FUND</u></b>				
Operating Revenues:	221,011	199,800	204,200	204,200
Non-Operating Revenues:	(54,117)	520,000	520,000	0
<b>Total Revenues:</b>	<b>\$166,894</b>	<b>\$719,800</b>	<b>\$724,200</b>	<b>\$204,200</b>
Capital Outlay:	(180)	596,000	640,145	62,000
Financial Obligations:	0	120,637	104,866	141,202
<b>Total Expenses:</b>	<b>(\$180)</b>	<b>\$716,637</b>	<b>\$745,011</b>	<b>\$203,202</b>
<i>Revenues Over Expenses</i>	<i>167,074</i>	<i>3,163</i>	<i>(20,811)</i>	<i>998</i>
Fund Balance - Beginning	0	208,050	208,050	187,239
<b>Fund Balance - Ending</b>	<b>\$ 208,050</b>	<b>\$ 211,213</b>	<b>\$ 187,239</b>	<b>\$ 188,237</b>
<b><u>HOTEL/MOTEL FUND</u></b>				
<b>Total Revenues:</b>	<b>\$206,802</b>	<b>\$192,790</b>	<b>\$223,600</b>	<b>\$223,600</b>
<b>Total Expenditures:</b>	<b>\$112,555</b>	<b>\$221,654</b>	<b>\$217,429</b>	<b>\$223,600</b>
<i>Revenues Over Expenditures</i>	<i>94,248</i>	<i>(28,864)</i>	<i>6,171</i>	<i>0</i>
Fund Balance - Beginning	412,701	506,949	506,949	513,120
<b>Fund Balance - Ending</b>	<b>\$ 506,949</b>	<b>\$ 478,085</b>	<b>\$ 513,120</b>	<b>\$ 513,120</b>
<b><u>SPECIAL REVENUE FUND - 900</u></b>				
<b>Total Revenues:</b>	<b>\$413,651</b>	<b>\$1,000</b>	<b>\$207,388</b>	<b>\$1,870</b>
<b>Total Expenditures:</b>	<b>\$379,887</b>	<b>\$121,807</b>	<b>\$271,461</b>	<b>\$1,750</b>
<i>Revenues Over Expenditures</i>	<i>33,764</i>	<i>(120,807)</i>	<i>(64,073)</i>	<i>120</i>
Fund Balance - Beginning	140,137	173,901	173,901	109,828
<b>Fund Balance - Ending</b>	<b>\$ 173,901</b>	<b>\$ 53,094</b>	<b>\$ 109,828</b>	<b>\$ 109,948</b>

**SUMMARY OF ALL FUNDS  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b><u>COURT TECHNOLOGY</u></b>				
<b>Total Revenues:</b>	<b>\$7,980</b>	<b>\$0</b>	<b>\$7,207</b>	<b>\$7,351</b>
<b>Total Expenditures:</b>	<b>\$6,034</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,500</b>
<i>Revenues Over Expenditures</i>	<i>1,946</i>	<i>0</i>	<i>7,207</i>	<i>851</i>
Fund Balance - Beginning	0	1,946	1,946	9,153
<b>Fund Balance - Ending</b>	<b>\$1,946</b>	<b>\$1,946</b>	<b>\$9,153</b>	<b>\$10,004</b>
<b><u>COURT SECURITY</u></b>				
<b>Total Revenues:</b>	<b>\$5,985</b>	<b>\$0</b>	<b>\$5,025</b>	<b>\$5,025</b>
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>
<i>Revenues Over Expenditures</i>	<i>5,985</i>	<i>0</i>	<i>5,025</i>	<i>25</i>
Fund Balance - Beginning	0	5,985	5,985	11,010
<b>Fund Balance - Ending</b>	<b>\$5,985</b>	<b>\$5,985</b>	<b>\$11,010</b>	<b>\$11,035</b>
<b><u>UNITY FUND (FIDUCIARY)</u></b>				
<b>Total Revenues:</b>	<b>\$18,669</b>	<b>\$18,925</b>	<b>\$18,345</b>	<b>\$18,350</b>
<b>Total Expenditures:</b>	<b>\$13,710</b>	<b>\$18,650</b>	<b>\$18,200</b>	<b>\$18,100</b>
<i>Revenues Over Expenditures</i>	<i>4,959</i>	<i>275</i>	<i>145</i>	<i>250</i>
Fund Balance - Beginning	2,150	7,109	7,109	7,254
<b>Fund Balance - Ending</b>	<b>\$ 7,109</b>	<b>\$ 7,384</b>	<b>\$ 7,254</b>	<b>\$ 7,504</b>

**SUMMARY OF ALL FUNDS  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b><u>EDC FUND</u></b>				
Operating Revenues:	\$537,666	\$537,850	\$555,159	\$558,773
Non-Operating Revenues:	200,000	200,000	48,575	0
<b>Total Revenues:</b>	<b>\$737,666</b>	<b>\$737,850</b>	<b>\$603,733</b>	<b>\$558,773</b>
Total Operating Expenses:	\$190,895	\$445,340	\$436,376	\$287,100
Total Non-Operating:	242,320	262,050	262,034	259,635
<b>Total Expenses:</b>	<b>\$433,215</b>	<b>\$707,390</b>	<b>\$698,410</b>	<b>\$546,735</b>
<i>Revenues Over Expenses</i>	<i>304,452</i>	<i>30,460</i>	<i>(94,677)</i>	<i>12,038</i>
Fund Balance - Beginning	1,449,851	1,754,303	1,754,303	1,659,626
<b>Fund Balance - Ending</b>	<b>\$ 1,754,303</b>	<b>\$ 1,784,763</b>	<b>\$ 1,659,626</b>	<b>\$ 1,671,664</b>

## GENERAL FUND FISCAL YEAR 2017 ADOPTED BUDGET

### **SUMMARY**

The General Fund, also known as Fund 100, provides the financing for all of the City of Cleveland's basic services except water and sewer, which is accounted for through a separate fund. The principal sources of revenue include property taxes, sales, franchise & other taxes, licenses & permits, use fees from service charges, and court revenue from fines & forfeitures. Expenditures are comprised of several divisions which include City Council, Administration, Civic/Community, Municipal Court, Technology, Police, Animal Control, Development Services, Streets, Airport, Garage, Library, Cemetery/Parks, Sports Facility, Fire Department, and Emergency Management. Fire, Police, and Emergency Management provide all public safety services to the citizens of Cleveland and accounts for the majority (43.2%) of total expenditures.

### **Fiscal Year 2015-2016:**

For fiscal year 2016 revenues are projected to be \$7,212,706, \$510,193 greater than the amended budget, mainly due to the \$191,562 higher than budgeted sales tax remittances and \$393,043 Texas General Land Office (GLO) grant proceeds accounted as a non-operating revenue pass-through. Property tax is lower than the amended by \$15,707, or less than 1% of the amended budget. Delinquent taxes, tax penalties, attorney fees associated with tax collections are projected to end lower by \$59,413 than the amended budget yet the majority of delinquent and penalty is counterbalanced by \$43,706 higher than anticipated current taxes. The delinquent, penalty, and attorney fees vary widely from year to year, so can be challenging to trend. Total Sales Tax is \$2,696,322, more than 7.6% higher than the original adopted budget. Current collections are projected at \$211,680 or 7.0% over by year-end, with mixed beverage tax greater than the amended by \$9,140. Franchise tax is \$10,198 lower than the amended due to \$9,098 in lower variable market rate on natural gas collection. Other taxes total \$111,577 or 100.6% of the amended budget, with \$108,246 from Cleveland Correctional Center and \$3,331 from the Cleveland Housing Authority. Total licenses and permits are \$70,400, 8.8% higher than the amended budget due to projected activity in building and electrical permits and inspections. Total use fee revenues are \$147,570, lower than the amended by \$54,680 due to \$57,110 less than anticipated EDC reimbursement required to maintain the municipal sports park, otherwise other use fee resources are above mark with the amended. There is no concern of a shortfall due to the sports park reimbursement being a pass-through. Court revenue is projected at \$324,755, slightly higher than the amended budget and remarkable considering the City originally budgeted for the addition of juvenile case program that has ceased. Court fines & fees are based on several variables independent of management control, with projected traffic fines & fees covering the reversions from warrant officer income and juvenile failure to attend. Police revenue is higher in fiscal year 2016 due to a one-time donation of officer appreciation. Other revenue is \$14,500 less than the amended based on the reduction in oil and gas royalties. Interest revenue and credit card convenience fees are \$9,476 or 33.3% higher than original expectations by improved forecasted rates and the available invested cash. Fire and emergency services revenues are \$16,960 higher from the implementation of billing & collection services that was unrealized at fiscal year 2016 adoption. This revenue source will allow the department to improve services by financing the purchase of additional emergency equipment, as the department will be expanding to protect new development as well as improve existing ISO ratings. Non-operating revenues include \$430,000 in scheduled transfers that remain unchanged, plus \$370,000 tax note proceeds for the purchase of the fire pumper truck. Non-Operating Revenues also include unrealized grant reimbursement of Glen Park drainage work that was approved subsequent to original adoption. The GLO grant revenue compensates project expenditures currently underway.

Projected fiscal year 2016 expenditures total \$6,963,086 greater than the amended budget by \$200,573 or 3.0% as \$360,539 is for the Glen Park GLO grant. The amended budget includes \$60,000 in approved carryover from fiscal year 2015 for street paving improvements; otherwise, the amended budget is balanced. Without the inclusion of the GLO grant, expenditures are projected at \$6,602,547, a savings of \$159,996. Nearing the completion of fiscal year 2016, it is projected that the city will end with revenues exceeding expenditures by \$249,620. Divisions with major savings are in Technology, Police, Library, Sports Facility, Fire and Lease Obligations. Technology is projected at \$331,478, \$12,101 savings in anticipated hardware / software supply. Purchases of annual software licenses & services are procured at the beginning of the fiscal year and supplies are trending considerably lower than the original allocation. Police Department is projected at \$2,161,919, \$15,140 savings in fuel cost and professional service. The Library, projected at \$349,804, \$17,230 savings in facility maintenance. The Sports Facility is projected at \$42,700, \$60,120 less than anticipated. The amended budget for the municipal sports park included \$55,000 in professional services, but that cost is being directly paid by the EDC instead of the city funding it through the

budgeted reimbursement. The \$42,700 includes \$12,500 in playground and field improvements. The Fire Department is projected at \$1,046,581, \$19,550 savings. The amended budget included \$60,000 in volunteer firefighter pay but is projected at \$50,000. Other savings in fire include fuel and equipment repair. Lease obligations are budgeted at \$85,838 related to the fire truck payment; however the truck was financed with a tax note at a lower rate and through a staggered debt structure saving \$19,304. Fund balance at 9/30/2016 is anticipated to be \$3,704,962, 249,620 higher than the beginning balance.

**Fiscal Year 2016-2017:**

Fiscal year 2017 revenues total \$6,701,443, which is \$511,263 lower than the projected 2016 budget due to \$380,043 higher in non-operating grant activity and additional transfers of \$365,000 mainly due to the one-time use bond proceeds for the purchase from the 2015 Tax Note in fiscal year 2016. Operating revenues total \$6,253,443, which is \$233,780 higher than the projected 2016 budget from improvements in property tax and sales tax. The ad valorem taxable value (2016 values) has improved city-wide by 4.71 percent over last year and a 2.368 cent change in the M&O rate is budgeted as part of general fund revenue. Increases in current property tax collection are anticipated in the M&O levy amount by \$59,257 with an actual one-cent decrease to the property tax rate from \$0.78000 to \$0.77000 as the growth is related to higher market or appraised values and new construction value. Local sales and use tax collections incorporate a 1% increase over the projected, which is considered a conservative estimate as there is a degree of continued uncertainty in the regional oil and gas market. There is also uncertainty on sales tax collection related to retail shopping trends as the Grand Parkway (Texas 99) opens as well as Valley Ranch shopping center launches near the Interstate 69 and Texas 99 interchange. The remaining operating revenue sources provide an estimated \$50,485 over the 2016 projected. The increase in the remaining operating includes the expectation of \$20,000 from additional police overtime dedicated toward warrant round-ups. In addition to the overtime in warrant roundups, improvements in revenue expectations include collections from the use of the civic center, Stancil Park and the municipal sports park. Non-operating revenues are projected significantly lower even though city anticipates potential grant funding programs to be awarded within the 2017 year. The adopted budget does include a TxDOT RAMP grant entitlement of \$7,500 that is assigned to the airport runway controller program budgeted in fiscal year 2017 as a supplemental item. Transfers are lower than the projected budget as \$370,000 was proceeds for the fire truck purchase. The remaining GLO grant reimbursement is not included in the Adopted budget as any remaining reimbursement is to be compensated by project expenditures.

Total expenditures are \$6,701,443, a \$261,643 decrease from the 2016 projections. Non-operating expenditures total \$0, a \$427,073 decrease from the projected. Obligations required for financing the fire truck are accounted for in the debt service fund, therefore the multi-year planned transfer to debt service is no longer necessary. Last year the budget included \$553,063 in non-recurring revenue including \$370,000 for the pumper fire truck, and \$100,000 for street paving. Removing the one-time expenditures (or non-recurring) in 2016, transferring the debt obligation on the fire truck and initiating efficiencies in the base budget allow \$914,333 in new or expanded programs -- while maintaining a sensible balance budget. Of the new and expanded programs, \$709,980 is considered non-recurring that can be used toward 2018 unidentified needs in future fiscal years.

The following non-recurring items are adopted for FY17:

Airport Runway Controller (\$7,500 RAMP funded)	15,000
HVAC Improvements	112,000
Fire Emergency Equipment	16,500
Street Resurfacing Program	200,000
Sports Park Field Improvements (Field #4)	20,000
Vehicle Replacement - SUV	20,880
Server Replacement	120,000
Outsource Mowing (Mall, Gateway, Welcome Signs)	20,000
Mosquito Spraying Training / Certification	1,200
Police CID Vehicle Replacement (#1)	25,000
Work Station	1,500
Sports Park Field Improvements (Red Dirt)	1,500
Learning and Creativity Programs (Makey, AWE, WeDo)	6,400
Splash Park	150,000
<b>Total Non-Recurring Expenditures:</b>	<b>\$709,980</b>

The current lighting controls at the airport require maintenance and the replacement parts not available due to the age of the unit. The new control panel will ensure the proper operation of the runway lights and will improve the level of safety at the airport. This one-time expenditure also is refundable up to 50% through the TxDOT RAMP program.

Over the years, repairs to the existing library heating, ventilation and air conditioning (HVAC) system have provided only temporary solutions. Repair the system controls and piping components are funded to properly solve problems with the system's performance as well as provide energy savings by addressing needed efficiency improvements.

Fire emergency equipment items include 1,200 feet of large diameter hose and a gas powered jaws pump. The new hose is to replace the existing hose that failed during testing during 2016 and is required to maintain ISO standards. The power jaws, also known as "jaws of life" unit is to replace an electric unit requiring generator power and the replacement cost less by utilizing parts from the old unit. The remaining \$16,500 will allow the new engine is to be outfitted with positive pressure ventilation fan and communication system. If left unfunded, at least one pumper will have insufficient equipment and possibly impact the future ISO rating.

Streets requested for repair are compiled and ranked by public works. Estimates are prepared for the lowest quality streets and presented to council for approval. Council then approves streets based on the annual budget. This program was reinstated in fiscal year 2016 by closing Campbell Park Pool. The adopted program budgets \$200,000 in non-recurring expenditure as a supplement to the \$50,000 considered part of the base budget. However, it is expected that future Councils will want to include this supplemental in the upcoming budget years to improve city streets.

Rough grading of field #4 was completed along with the initial construction of the municipal ballpark. However, this field was to accommodate softball. Fencing for baseball play is underway in FY16 but the additional funding is to expand future use as a functional baseball field that can accommodate official play. The \$20,000 addition will improve like sub-surface drainage, irrigation, dugouts, seating, and score table as well as support other amenities associated with the use of field #4.

Development Services is in need of a replacement vehicle lost in a FY16 traffic accident. Staff originally recommended an SUV for development services to also service as a command vehicle during emergency operations (during activation of the EOC). The department operated with one vehicle at the end of fiscal year 2016, creating non-optimal operating conditions for the department. Before the adoption of the budget, council requested additional funding for warrant round-ups which included a recommendation to fund a more efficient vehicle, such as a mid-side or compact truck. Funding an SUV remains a strong possibility through the assistance of a public safety or homeland security grant program.

The city's main server is due for replacement and runs significant risk of system failure. A variety of events can lead to the failure of a server instance. Funding this program would protect the organization from catastrophic loss of data by allowing the capability to migrate current data to new server with additional safeguards from data loss.

A portion of parks and facilities is programmed to be outsourced, allowing the public works to concentrate on other service projects. By outsourcing a portion of the current scheduled maintenance, the city can focus on the frequency of ditch cleaning and maintaining other areas of obligation currently being underserved. This is considered a pilot program, depending on the success; additional areas of responsibility could be outsourced in the future allowing the ability to improve the manicured appearance of the community while feeling public works to complete other important service level missions.

The Police Department requires a replacement vehicle currently used by the detectives (CID). Both CID vehicles have high mileage but the recommendation is to replace one of the two CID vehicles in fiscal year 2017 with the other being replaced in 2018. The cost of replacing a CID vehicle is less than a patrol vehicle that requires audio visual technology equipment.

The adopted budget includes a splash pad or recreation area for water play that has little or no standing water. Splash pads a popular in surrounding communities and offers an alternative to the swimming pool needs to be staffed by qualified lifeguards. This fulfills a commitment to replace the Campbell park pool with an alternative amenity. A pump track / skate park was part of the original proposed budget filed; however this funding was reassigned to improve the features of the proposed splash park.

Other non-recurring items include training and certification for mosquito spraying, a functional workstation for the deputy court clerk, sports park field conditioning (Red Dirt) to improve play on existing fields, and learning/creativity programs at the library.

The budget includes recurring items to be incorporated in the succeeding budget years. Salaries and Benefits include a 3.5% merit adjustment for city employees and a 9.0% merit and/or salary adjustment to improve the ability to attract and maintain certified peace officers. Current officer pay is well below standard offered by other public safety departments. Staff anticipates another adjustment in fiscal year 2018 as a multi-phased program to improve pay to a satisfactory level. Overtime increases related police obligations for court appearances or expert witness testimony are included as part of the pay adjustment. Additional overtime and operational expenditures are included in 2016 for a warrant and bailiff officer.

The following recurring items are adopted for FY17:

Police Officer Pay Adjustment (9.0% and O/T)	93,980
Salary Adjustment (3.5% Merit)	72,361
O/T Warrant Officer	31,012
Fire Truck Repair	5,000
Janitorial Services	2,000
	<b>\$204,353</b>

Total non-recurring items are \$204,353 that includes police officer pay adjustment at \$93,980, a salary adjustment for the remaining general fund employees totaling \$72,361 “across-the-board,” for full and part-time positions assigned to the General Fund, \$7,000 increase to the base budget for fire truck repair and city-wide janitorial services.

Revenues and expenditures are balanced and the General Fund is adequately funded without reducing current services. Prior to any use of excess fund balance, the ending balance at 9/30/2017 is estimated to be \$3,704,962, which is over the \$1,675,361 three month or 25% restricted reserve by \$2,029,602. The dollar amount over three month reserve can be used to fund non-recurring expenditures per the adopted financial policy and council has adopted a \$250,000 use of fund balance toward downtown block improvements. This is approximately the amount of savings from fiscal year-end 2016. The \$250,000 is directed as a pay-as-you-go capital improvement program that is funding a portion of the comprehensive downtown block improvements defined in a recent study by the Cleveland Economic Development Corporation. Potentially, additional contributions and project input will come from the Cleveland Business Community.

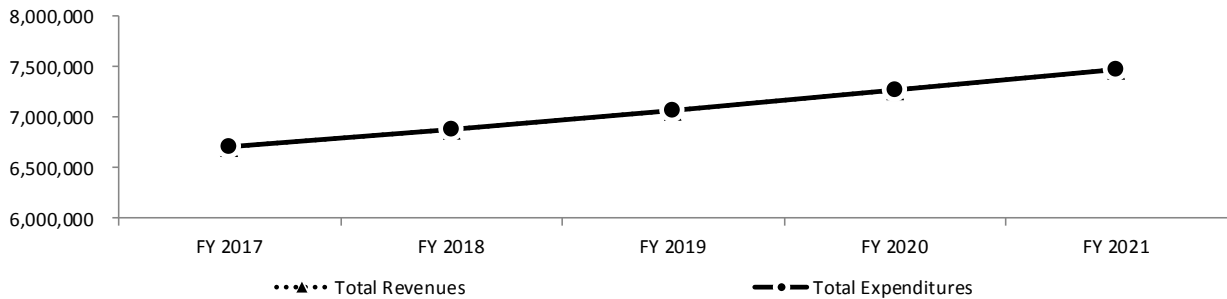
The following the adopted use of a portion of excess fund balance for fiscal year 2017:

Ending Fund Balance (9/30/2017)	\$3,704,962
Reserve Requirement (25%)	\$1,675,361
Excess/(Deficit)	\$2,029,601
 <u>Use of Fund Balance</u>	
CIP Downtown Block Improvements	\$250,000
Adjusted Ending Fund Balance (9/30/2017)	\$3,454,962
Adjusted Excess/(Deficit)	\$1,779,601

## FIVE YEAR PLAN

It is projected that Fund 100 will maintain a balanced budget for fiscal years ending 2017 through 2021. The plan consists of maintaining to improving our current levels of services that are funded by the General Fund. The following five year plan and chart is provided for planning purposes only, as the budget is adopted by the Council annually:

	<b>FY 2017 ADOPTED</b>	<b>FY 2018 PROJECTED</b>	<b>FY 2019 PROJECTED</b>	<b>FY 2020 PROJECTED</b>	<b>FY 2021 PROJECTED</b>
Operating Revenues:	6,253,443	6,441,046	6,634,278	6,833,306	7,038,305
Non-Operating Revenues:	448,000	435,000	435,000	435,000	435,000
<b>Total Revenues:</b>	<b>\$6,701,443</b>	<b>\$6,876,046</b>	<b>\$7,069,278</b>	<b>\$7,268,306</b>	<b>\$7,473,305</b>
Operating Expenditures:	6,701,443	6,166,963	6,351,972	6,542,531	6,738,807
New / Expanded Programs		705,000	715,000	725,000	730,000
<b>Total Expenditures</b>	<b>\$6,701,443</b>	<b>\$6,871,963</b>	<b>\$7,066,972</b>	<b>\$7,267,531</b>	<b>\$7,468,807</b>
<i>Revenues Over Expenditures:</i>		4,083	2,306	775	4,498
Fund Balance - Beginning	3,704,962	3,454,962	3,461,351	3,464,432	3,469,705
<b>Fund Balance - (prior to use):</b>	<b>\$3,704,962</b>	<b>\$3,459,045</b>	<b>\$3,463,657</b>	<b>\$3,465,207</b>	<b>\$3,474,203</b>
Use of Fund Balance (CIP):	250,000	0	0	0	0
<b>Use of Fund Balance - Ending:</b>	<b>\$3,454,962</b>	<b>\$3,459,045</b>	<b>\$3,463,657</b>	<b>\$3,465,207</b>	<b>\$3,474,203</b>



As projected the General Fund would allow for \$2,875,000 in new or expanded programs for future budget years (FY18-21). Unless recurring expenditures increase, such as personnel over the calculated 3% annual expectation, the general fund can provide at least \$705,000 annually in new or expanded programs.

**GENERAL FUND - 100**  
**FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b>REVENUES:</b>				
Property Taxes	1,870,963	1,877,671	1,861,964	2,020,001
Sales Taxes	2,544,441	2,504,760	2,696,322	2,721,579
Franchise Taxes	468,169	517,428	507,230	507,528
Other Taxes	110,903	110,904	111,577	112,693
Licenses & Permits	51,539	64,700	70,400	70,400
Use Fees	163,533	202,250	147,570	165,300
Court Revenue	365,277	322,000	324,755	344,961
Police Revenue	935	3,200	4,153	2,000
Other Revenue	276,029	209,150	178,806	186,500
Interest	30,357	28,450	37,926	38,125
Emergency Services Revenue	95,100	62,000	78,960	84,355
<b>Operating Revenues:</b>	<b>5,977,246</b>	<b>5,902,513</b>	<b>6,019,663</b>	<b>6,253,443</b>
Grants	40,311	0	393,043	13,000
Non-Operating Transfers	463,312	800,000	800,000	435,000
<b>Non-Operating Revenues:</b>	<b>503,623</b>	<b>800,000</b>	<b>1,193,043</b>	<b>448,000</b>
<b>Total Revenues:</b>	<b>\$6,480,869</b>	<b>\$6,702,513</b>	<b>\$7,212,706</b>	<b>\$6,701,443</b>

**GENERAL FUND - 100**  
**FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b>EXPENDITURES:</b>				
City Council	22,557	32,335	30,535	31,775
Administration	733,289	819,366	812,965	854,149
Civic/Community	218,475	243,786	240,566	218,033
Municipal Court	161,014	187,431	188,681	236,271
Technology	306,034	343,579	331,478	465,206
Police	1,943,205	2,177,059	2,161,919	2,189,994
Animal Control	46,423	63,119	57,069	67,674
Development Services	184,607	218,898	215,978	231,575
Street Department	293,052	567,410	565,460	585,342
Airport Department	187,144	49,100	49,978	63,800
Garage Department	10,690	10,926	10,806	11,350
Library Department	296,421	367,034	349,804	471,268
Cemetery/Parks	323,067	412,903	416,715	520,370
Cleveland Sports Facility	64,386	102,820	42,700	46,750
Fire Department	581,802	1,066,131	1,046,581	692,626
Emergency Management	0	14,778	14,778	15,260
<b>Operating Expenditures:</b>	<b>5,372,166</b>	<b>6,676,675</b>	<b>6,536,013</b>	<b>6,701,443</b>
Lease Obligations	86,131	85,838	66,534	0
Grants - All Depts	4,999	0	360,539	0
<b>Non-Operating Expenditures:</b>	<b>91,130</b>	<b>85,838</b>	<b>427,073</b>	<b>0</b>
<b>Total Expenditures:</b>	<b>\$5,463,295</b>	<b>\$6,762,513</b>	<b>\$6,963,086</b>	<b>\$6,701,443</b>
<i>Revenues Over Expenditures</i>	<i>1,017,573</i>	<i>(60,000)</i>	<i>249,620</i>	<i>0</i>
Fund Balance - Beginning		3,455,342	3,455,342	3,704,962
<b>Fund Balance - Ending</b>	<b>\$ 3,455,342</b>	<b>\$ 3,395,342</b>	<b>\$ 3,704,962</b>	<b>\$ 3,704,962</b>
Reserve Requirement (25%)		1,690,628	1,740,771	1,675,361
Excess/(Deficit)		1,704,714	1,964,191	2,029,601
<b>Use of Fund Balance</b>				
CIP - Downtown Block Improvements				250,000
<b>Adjusted Fund Balance - Ending</b>				<b>\$ 3,454,962</b>
Excess/(Deficit)				1,779,601

**GENERAL FUND - 100**  
**FISCAL YEAR 2017 ADOPTED REVENUE**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b><u>REVENUES</u></b>				
<b><u>PROPERTY TAXES</u></b>				
100-4000-01-0801 CURRENT TAXES	1,648,239	1,690,671	1,734,377	1,850,001
100-4000-01-0802 DELINQUENT TAXES	131,486	112,000	85,586	100,000
100-4000-01-0803 P & I/ATTORNEY FEES	91,238	75,000	42,001	70,000
<b>TOTAL PROPERTY TAXES</b>	<b>1,870,963</b>	<b>1,877,671</b>	<b>1,861,964</b>	<b>2,020,001</b>
<b><u>SALES TAXES</u></b>				
100-4000-02-0807 SALES TAX	3,068,167	3,024,000	3,235,680	3,268,037
100-4000-02-0808 EDC TRANSFERS	(510,936)	(504,000)	(539,280)	(544,673)
100-4000-02-0808.N.CLEVELAND AGREEMENT	(31,115)	(30,240)	(24,218)	(26,045)
100-4000-02-0809 MIXED BEVERAGE TAX	18,325	15,000	24,140	24,260
<b>TOTAL SALES TAXES</b>	<b>2,544,441</b>	<b>2,504,760</b>	<b>2,696,322</b>	<b>2,721,579</b>
<b><u>FRANCHISE TAXES</u></b>				
100-4000-03-0811 ENTERGY	294,334	335,000	335,000	335,000
100-4000-03-0812 TELECOMMUNICATIONS	19,871	22,000	20,000	20,000
100-4000-03-0813 CABLE FRANCHISE (NEW WAVE)	15,273	16,000	16,000	16,000
100-4000-03-0814 CENTERPOINT ENTEX	37,959	38,000	28,902	29,000
100-4000-03-0815 WASTE MGMT FRANCHISE FEE	31,054	30,900	31,800	32,000
100-4000-03-8016 STREET FEE FOR PAVING	69,678	75,528	75,528	75,528
<b>TOTAL FRANCHISE TAXES</b>	<b>468,169</b>	<b>517,428</b>	<b>507,230</b>	<b>507,528</b>
<b><u>OTHER TAXES</u></b>				
100-4000-04-0815 CORRECTIONAL CENTER PILOT	108,246	108,246	108,246	109,328
100-4000-04-0816 HOUSING AUTHORITY PILOT	2,658	2,658	3,331	3,364
<b>TOTAL OTHER TAXES</b>	<b>110,903</b>	<b>110,904</b>	<b>111,577</b>	<b>112,693</b>
<b><u>LICENSES &amp; PERMITS</u></b>				
100-4000-05-0822 OCCUPATIONAL LICENSE	2,405	2,300	2,300	2,300
100-4000-05-0823 ELECT. PERMITS/INSPECTIONS	6,254	6,000	6,700	6,700
100-4000-05-0824 BUILDING PERMITS	33,220	45,000	50,000	50,000
100-4000-05-0825 PLUMBING/GAS PERMITS	8,902	10,000	10,000	10,000
100-4000-05-0826 ZONING/BOA FEES	500	800	800	800
100-4000-05-0865 LIBRARY CARDS	354	600	600	600
100-4000-05-0895.OVER / (SHORT)	(96)	0	0	0
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>51,539</b>	<b>64,700</b>	<b>70,400</b>	<b>70,400</b>

**GENERAL FUND - 100**  
**FISCAL YEAR 2017 ADOPTED REVENUE**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b><u>SERVICE &amp; USE FEES</u></b>				
100-4000-06-0858 CIVIC CENTER EVENTS	0	0	706	0
100-4000-06-0859 CIVIC CENTER DANCE FLOOR	1,110	2,200	0	0
100-4000-06-0860 CIVIC CENTER-ROOM RENTAL	96,034	60,000	62,084	68,000
100-4000-06-0860.CIVIC CENTER TICKET SALES	250	0	423	0
100-4000-06-0861 FORFEITED DEPOSITS-CIVIC CENTE	1,781	1,400	2,182	1,400
100-4000-06-0862 CEMETERY INCOME	24,888	24,000	24,568	24,000
100-4000-06-0864 LIBRARY SERVICES/FEES	9,765	8,800	8,800	8,800
100-4000-06-0865 STANCIL PARK	18,103	20,000	20,000	27,000
100-4000-06-0866 SPORTS PARK REIMB.	0	75,000	17,890	25,250
100-4000-06-0890 LOST/DAMAGED CHARGES	311	350	417	350
100-4000-06-0891 LIBRARY TRM COPIES	11,292	10,500	10,500	10,500
<b>TOTAL SERVICE &amp; USE FEES</b>	<b>163,533</b>	<b>202,250</b>	<b>147,570</b>	<b>165,300</b>
<b><u>COURT REVENUE</u></b>				
100-4000-07-0881 TRAFFIC/CRIMINAL FEES	292,693	250,000	273,111	274,477
100-4000-07-0882 WARRANT OFFICER INCOME	61,722	60,000	50,233	70,485
100-4000-07-0883 COURT SHORT/OVER	136	0	0	0
100-4000-07-0884 COURT SERV FEES-STATE	2,046	0	0	0
100-4000-07-0887 JUVENILE FAILURE TO ATTEND	8,680	12,000	1,410	0
<b>TOTAL COURT REVENUE</b>	<b>365,277</b>	<b>322,000</b>	<b>324,755</b>	<b>344,961</b>
<b><u>POLICE REVENUE</u></b>				
100-4000-08-0887.POLICE MISC. INCOME	0	1,500	3,353	1,000
100-4000-08-0887.ANIMAL CONTROL FEES	617	1,500	600	1,000
100-4000-08-0887.QUARANTINE FEES	0	200	200	0
100-4000-08-0887.POLICE DONATIONS	318	0	0	0
<b>TOTAL POLICE REVENUE</b>	<b>935</b>	<b>3,200</b>	<b>4,153</b>	<b>2,000</b>
<b><u>OTHER REVENUE</u></b>				
100-4000-09-0822 DRILLING-NEW CENTURY EXPLOR.	2,696	15,000	500	1,800
100-4000-09-0850 PROCEEDS FROM INSURANCE	40,852	22,500	22,500	24,000
100-4000-09-0861 AIRPORT	102,983	107,000	106,459	106,000
100-4000-09-0864 CHILDREN'S PROGRAMS	904	1,000	670	1,000
100-4000-09-0866 LIBRARY MEMORIAL DONATIONS	2,200	1,000	1,671	1,000
100-4000-09-0867 LIBRARY MISC DONATION	116	150	444	200
100-4000-09-0872 REIMB FOR CIVIC CTR EXP (HOT\$)	30,000	30,000	30,000	30,000
100-4000-09-0887 DEMOLITION/CLEANUP REIMBURSE.	50	0	3,200	1,000
100-4000-09-0895 MISCELLANEOUS	16,792	22,000	8,287	11,000
100-4000-09-0898 VENDING MACHINES	435	500	0	500
100-4000-09-0899 SALE OF ASSETS	79,000	10,000	5,075	10,000
<b>TOTAL OTHER REVENUE</b>	<b>276,029</b>	<b>209,150</b>	<b>178,806</b>	<b>186,500</b>

**GENERAL FUND - 100  
FISCAL YEAR 2017 ADOPTED REVENUE**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<u>INTEREST</u>				
100-4000-10-0894 INTEREST	24,597	23,000	31,845	32,000
100-4000-10-0900 CREDIT CARD FEES - COURT	4,603	4,200	4,738	4,750
100-4000-10-0900.CREDIT CARD FEES - DEV SERVS	392	500	464	475
100-4000-10-0900.CREDIT CARD FEES - CIVIC CTR	220	250	267	275
100-4000-10-0900.CREDIT CARD FEES - LIB	544	500	612	625
<b>TOTAL INTEREST</b>	<b>30,357</b>	<b>28,450</b>	<b>37,926</b>	<b>38,125</b>
<u>EMERGENCY SERVICES</u>				
100-4000-14-0880 LIBERTY COUNTY FIRE RUNS	95,100	62,000	69,667	70,015
100-4000-14-0895 BILLING & COLLECTION FEE	0	0	9,293	14,340
<b>TOTAL EMERGENCY SERVICES</b>	<b>95,100</b>	<b>62,000</b>	<b>78,960</b>	<b>84,355</b>
<u>GRANTS</u>				
100-4000-13-0100 EMPG-0400 GRANT	31,396	0	31,400	0
100-4000-13-0892 AIRPORT GRANT & R.A.M.P.	0	0	0	13,000
100-4000-13-0901 LIBRARY GRANTS	5,739	0	1,104	0
100-4000-13-0907 GLO FEMA GRANT DRS220028	3,176	0	360,539	0
<b>TOTAL GRANTS</b>	<b>40,311</b>	<b>0</b>	<b>393,043</b>	<b>13,000</b>
<u>NON-OPERATING</u>				
100-4000-99-0900 TRANSFERS IN	427,080	430,000	430,000	435,000
100-4000-99-0907 OTHER FINANCING SOURCES	36,231	370,000	370,000	0
<b>TOTAL NON-OPERATING</b>	<b>463,312</b>	<b>800,000</b>	<b>800,000</b>	<b>435,000</b>
<b>TOTAL REVENUES</b>	<b>\$6,480,869</b>	<b>\$6,702,513</b>	<b>\$7,212,706</b>	<b>\$6,701,443</b>

**GENERAL FUND - 100  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b><u>CITY COUNCIL</u></b>				
<b><u>SALARIES &amp; BENEFITS</u></b>				
100-5110-01-1010 SALARIES	2,116	2,460	2,460	2,400
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>2,116</b>	<b>2,460</b>	<b>2,460</b>	<b>2,400</b>
<b><u>PROFESSIONAL SERVICES</u></b>				
100-5110-02-2090 OTHER PROFESS.SERVICES	4,988	10,500	10,000	10,500
100-5110-02-2095 PUBLIC OFFICIAL BOND	0	575	575	575
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>4,988</b>	<b>11,075</b>	<b>10,575</b>	<b>11,075</b>
<b><u>OTHER SERVICES</u></b>				
100-5110-04-2720 ADVERTISING	4,090	6,000	5,000	5,500
100-5110-04-2750 DUES & MEMBERSHIP	357	850	850	850
100-5110-04-2830 SEMINARS & SCHOOLS	3,703	3,650	3,650	3,650
<b>TOTAL OTHER SERVICES</b>	<b>8,150</b>	<b>10,500</b>	<b>9,500</b>	<b>10,000</b>
<b><u>SUPPLIES</u></b>				
100-5110-05-3030 MEETING EXPENSES	215	300	300	300
100-5110-05-3100 OTHER OPERATING SUPPLIES	945	1,500	1,200	1,500
<b>TOTAL SUPPLIES</b>	<b>1,160</b>	<b>1,800</b>	<b>1,500</b>	<b>1,800</b>
<b><u>OTHER EXPENDITURES</u></b>				
100-5110-06-5060 ELECTION EXPENSES	6,143	6,500	6,500	6,500
<b>TOTAL OTHER EXPENDITURES</b>	<b>6,143</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
 <b>TOTAL CITY COUNCIL</b>	 <b>\$22,557</b>	 <b>\$32,335</b>	 <b>\$30,535</b>	 <b>\$31,775</b>

**GENERAL FUND - 100  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b><u>ADMINISTRATION</u></b>				
<b><u>SALARIES &amp; BENEFITS</u></b>				
100-5112-01-1010 SALARIES	283,689	303,110	303,110	318,650
100-5112-01-1011 OVERTIME	712	1,500	1,500	1,500
100-5112-01-1015 CAR ALLOW.	4,742	5,000	5,000	5,000
100-5112-01-1020 GROUP INSURANCE	43,124	43,777	43,777	47,408
100-5112-01-1030 SOCIAL SECURITY CONTRIB	21,234	23,685	23,685	24,896
100-5112-01-1040 RETIREMENT CONTRIB.	28,730	29,045	29,045	34,336
100-5112-01-1050 UNEMPLOYMENT COMP	114	1,202	1,202	1,202
100-5112-01-1060 WORKERS' COMPENSATION	1,159	1,405	1,405	1,513
100-5112-01-1080 MEDICAL EXAMS	216	0	0	0
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>383,721</b>	<b>408,724</b>	<b>408,724</b>	<b>434,505</b>
<b><u>PROFESSIONAL SERVICES</u></b>				
100-5112-02-2010 LEGAL/GENERAL	38,408	60,000	60,000	60,000
100-5112-02-2040 ACCOUNTING/AUDIT	37,000	37,400	37,400	38,000
100-5112-02-2060 GRANT ADMINISTRATOR	1,200	1,200	1,200	1,200
100-5112-02-2070 HEALTH DEPT. RETAINER	900	900	900	900
100-5112-02-2075 ADP PROCESSING FEES	24,201	27,000	28,420	29,500
100-5112-02-2089 AMBULANCE CONTRACT	50,000	50,000	50,000	50,000
100-5112-02-2090 OTHER PROFESS.SERVICES	35,515	38,000	38,000	38,000
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>187,224</b>	<b>214,500</b>	<b>215,920</b>	<b>217,600</b>
<b><u>PROPERTY SERVICES</u></b>				
100-5112-03-2220 ELECTRICITY	12,720	13,260	13,260	13,336
100-5112-03-2430 FACILITIES MAINTENANCE	15,966	25,000	22,500	27,000
<b>TOTAL PROPERTY SERVICES</b>	<b>28,687</b>	<b>38,260</b>	<b>35,760</b>	<b>40,336</b>
<b><u>OTHER SERVICES</u></b>				
100-5112-04-2115 SENIOR CITIZENS GAS/REPAIR	5,127	5,000	5,000	5,000
100-5112-04-2130 BRAZOS TRANSIT	14,710	14,712	14,712	14,712
100-5112-04-2420 EQUIPMENT REPAIR	0	300	150	300
100-5112-04-2700 PROPERTY INSURANCE	5,626	8,100	8,100	8,586
100-5112-04-2720 ADVERTISING	1,058	1,000	1,000	1,200
100-5112-04-2730 PRINTING & BINDING	0	750	750	750
100-5112-04-2750 DUES & MEMBERSHIP	2,649	3,500	3,500	3,500
100-5112-04-2770 LIBERTY CTY TAX ASSESSOR	1,569	1,686	1,588	1,840
100-5112-04-2780 LIBERTY CTY APPRAISAL	67,815	70,380	68,032	70,443
100-5112-04-2830 SEMINARS & SCHOOLS	9,159	10,000	10,000	11,000
<b>TOTAL OTHER SERVICES</b>	<b>107,715</b>	<b>115,428</b>	<b>112,833</b>	<b>117,331</b>
<b><u>SUPPLIES</u></b>				
100-5112-05-3010 OFFICE	6,468	6,000	5,400	7,000
100-5112-05-3020 BOOKS & PERIODICALS	290	750	675	750
100-5112-05-3030 EMPLOYEE RELATIONS	2,378	4,000	3,150	4,000
100-5112-05-3100 OTHER OPERATING SUPPLIES	4,626	7,500	4,500	4,725
100-5112-05-3110 COPIER EXPENSE	5,593	4,804	6,341	6,405
100-5112-05-3115 JANITORIAL SUPPLIES	875	1,300	1,482	1,497
100-5112-05-3130 POSTAGE	5,607	3,600	4,680	5,000
<b>TOTAL SUPPLIES</b>	<b>25,838</b>	<b>27,954</b>	<b>26,228</b>	<b>29,377</b>

**GENERAL FUND - 100  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<u>OTHER EXPENDITURES</u>				
100-5112-06-5060 FURNITURE/FIXTURES	105	1,500	750	1,500
100-5112-06-5070 OFFICE EQUIPMENT	0	500	250	500
100-5112-06-5095 CONTINGENCY	0	12,500	12,500	13,000
100-5112-06-9999 WRITE-OFFS (NSF, A/R)	0	0	0	0
<b>TOTAL OTHER EXPENDITURES</b>	<b>105</b>	<b>14,500</b>	<b>13,500</b>	<b>15,000</b>
<b>TOTAL ADMINISTRATION</b>	<b>\$733,289</b>	<b>\$819,366</b>	<b>\$812,965</b>	<b>\$854,149</b>

**GENERAL FUND - 100  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b><u>CIVIC/COMMUNITY</u></b>				
<b><u>SALARIES &amp; BENEFITS</u></b>				
100-5113-01-1010 SALARIES	94,441	108,144	108,144	94,710
100-5113-01-1011 OVERTIME	1,899	2,000	2,000	1,500
100-5113-01-1015 AUTO ALLOWANCE	751	0	0	0
100-5113-01-1020 GROUP INSURANCE	17,405	22,333	22,333	16,402
100-5113-01-1030 SOCIAL SECURITY CONTRIB	7,315	8,426	8,426	7,364
100-5113-01-1040 RETIREMENT CONTRIB	8,781	11,158	11,158	10,397
100-5113-01-1050 UNEMPLOYMENT CONTRIB	56	805	805	600
100-5113-01-1060 WORKERS' COMP	1,395	2,200	2,200	1,482
100-5113-01-1080 MEDICAL EXAMS	216	0	0	0
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>132,259</b>	<b>155,066</b>	<b>155,066</b>	<b>132,455</b>
<b><u>PROFESSIONAL SERVICES</u></b>				
100-5113-02-2090 OTHER PROFESSIONAL SERVICES	110	1,000	0	1,000
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>110</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>
<b><u>PROPERTY SERVICES</u></b>				
100-5113-03-2220 ELECTRICITY	36,208	38,000	38,000	38,000
100-5113-03-2410 MOTOR VEHICLE REPAIR	520	520	520	520
100-5113-03-2430 FACILITIES MAINTENANCE	24,559	12,000	12,000	13,000
<b>TOTAL PROPERTY SERVICES</b>	<b>61,287</b>	<b>50,520</b>	<b>50,520</b>	<b>51,520</b>
<b><u>OTHER SERVICES</u></b>				
100-5113-04-2110 MARKETING/PROMOTION	2,080	6,000	5,000	5,000
100-5113-04-2700 PROPERTY INSURANCE	6,752	6,800	6,800	7,208
100-5113-04-2750 DUES/MEMBERSHIPS	344	600	600	0
100-5113-04-2830 SEMINARS/SCHOOLS	747	1,500	1,000	1,000
100-5113-04-9900 CREDIT CARD FEES	997	900	1,000	1,000
<b>TOTAL OTHER SERVICES</b>	<b>10,920</b>	<b>15,800</b>	<b>14,400</b>	<b>14,208</b>
<b><u>SUPPLIES</u></b>				
100-5113-05-3010 OFFICE SUPPLIES	2,970	2,500	2,500	2,500
100-5113-05-3030 EMPLOYEE RELATIONS	367	450	450	450
100-5113-05-3100 OTHER OPERATING SUPPLIES	1,626	2,370	2,000	2,000
100-5113-05-3110 COPIER EXPENSE	4,171	4,500	4,750	4,750
100-5113-05-3115 JANITORIAL SUPPLIES	2,932	3,200	3,000	3,200
100-5113-05-3120 UNIFORMS	710	500	500	700
100-5113-05-3130 POSTAGE	152	250	250	250
<b>TOTAL SUPPLIES</b>	<b>12,927</b>	<b>13,770</b>	<b>13,450</b>	<b>13,850</b>
<b><u>OTHER EXPENDITURES</u></b>				
100-5113-06-5060 FURNITURE/FIXTURES	0	3,130	4,130	1,000
100-5113-06-5070 OFFICE EQUIPMENT	863	1,000	0	1,000
100-5113-06-5090 EVENTS	109	3,500	3,000	3,000
<b>TOTAL OTHER EXPENDITURES</b>	<b>972</b>	<b>7,630</b>	<b>7,130</b>	<b>5,000</b>
 <b>TOTAL CIVIC/COMMUNITY</b>	 <b>\$218,475</b>	 <b>\$243,786</b>	 <b>\$240,566</b>	 <b>\$218,033</b>

**GENERAL FUND - 100  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b><u>MUNICIPAL COURT</u></b>				
<b><u>SALARIES &amp; BENEFITS</u></b>				
100-5114-01-1010 SALARIES	95,991	104,512	104,512	121,923
100-5114-01-1011 OVERTIME	3,096	5,000	5,000	24,527
100-5114-01-1020 GROUP INSURANCE	13,993	26,165	26,165	21,205
100-5114-01-1030 SOCIAL SECURITY CONTRIB	7,508	8,378	8,378	11,209
100-5114-01-1040 RETIREMENT CONTRIB.	7,686	8,238	8,238	12,080
100-5114-01-1050 UNEMPLOYMENT COMP	278	679	679	679
100-5114-01-1060 WORKERS' COMPENSATION	242	459	459	1,458
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>128,794</b>	<b>153,431</b>	<b>153,431</b>	<b>193,081</b>
<b><u>PROFESSIONAL SERVICES</u></b>				
100-5114-02-2120 LEGAL - COURT SERVICES	5,000	6,500	6,500	6,500
100-5114-02-2180 INMATE EXPENSES	11,272	10,000	11,500	11,500
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>16,272</b>	<b>16,500</b>	<b>18,000</b>	<b>18,000</b>
<b><u>PROPERTY SERVICES</u></b>				
100-5114-03-2430 FACILITIES MAINTENANCE	1,020	600	600	1,000
<b>TOTAL PROPERTY SERVICES</b>	<b>1,020</b>	<b>600</b>	<b>600</b>	<b>1,000</b>
<b><u>OTHER SERVICES</u></b>				
100-5114-04-2700 PROPERTY INSURANCE	1,971	2,000	2,000	2,120
100-5114-04-2720 ADVERTISING	0	300	250	300
100-5114-04-2730 PRINTING & BINDING	1,314	1,200	1,200	1,300
100-5114-04-2750 DUES & MEMBERSHIP	250	350	350	350
100-5114-04-2800 JURY COSTS	36	500	500	500
100-5114-04-2830 SEMINARS & SCHOOLS	2,527	2,750	2,750	3,000
100-5114-04-9900 CREDIT CARD FEES	3,831	4,200	4,000	4,200
<b>TOTAL OTHER SERVICES</b>	<b>9,930</b>	<b>11,300</b>	<b>11,050</b>	<b>11,770</b>
<b><u>SUPPLIES</u></b>				
100-5114-05-3010 OFFICE	1,657	2,000	2,000	1,700
100-5114-05-3020 BOOKS & PERIODICALS	36	200	200	200
100-5114-05-3030 EMPLOYEE RELATIONS	382	400	400	400
100-5114-05-3100 OTHER OPERATING SUPPLIES	628	500	500	6,320
100-5114-05-3130 POSTAGE	2,294	2,500	2,500	2,300
<b>TOTAL SUPPLIES</b>	<b>4,997</b>	<b>5,600</b>	<b>5,600</b>	<b>10,920</b>
<b><u>OTHER EXPENDITURES</u></b>				
100-5114-06-5060 FURNITURE/FIXTURES	0	0	0	1,500
<b>TOTAL OTHER EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,500</b>
<b>TOTAL MUNICIPAL COURT</b>	<b>\$161,014</b>	<b>\$187,431</b>	<b>\$188,681</b>	<b>\$236,271</b>

**GENERAL FUND - 100**  
**FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b><u>INFORMATION TECHNOLOGY</u></b>				
<b><u>PROFESSIONAL SERVICES</u></b>				
100-5115-02-2090 NSD - CONTRACT SERVICES	38,104	45,108	45,108	45,108
100-5115-02-2112 SOFTWARE LICENSES ADMIN	66,804	69,000	69,000	99,731
100-5115-02-2113 SOFTWARE LICENSES CIVIC CENTER	0	0	0	1,814
100-5115-02-2114 SOFTWARE LICENSES COURT	0	1,000	2,500	4,009
100-5115-02-2120 SOFTWARE LICENSES POLICE	47,963	49,000	46,500	42,198
100-5115-02-2123 DEVELOPMENT SERVICES DEV.SERV.	4,211	11,998	4,211	3,183
100-5115-02-2130 SOFTWARE LICENSES STREET	385	2,300	1,200	700
100-5115-02-2160 SOFTWARE LICENSES LIBRARY	22,889	20,244	20,244	24,754
100-5115-02-2170 SOFTWARE LICENSES FIRE	3,447	2,014	3,000	3,552
100-5115-02-2310 SOFTWARE LICENSES WATER ADMIN	8,899	13,515	13,515	6,657
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>192,701</b>	<b>214,179</b>	<b>205,278</b>	<b>231,706</b>
<b><u>OTHER SERVICES</u></b>				
100-5115-04-2310 TELEPHONE/INTERNET WATER ADM	5,137	5,200	5,200	5,200
100-5115-04-2330 TELEPHONE/INTERNET WATER PROD.	8,278	7,800	7,800	7,800
100-5115-04-2350 TELEPHONE/INTERNET SEWER	3,768	3,600	3,600	3,600
100-5115-04-2712 TELEPHONE/INTERNET ADMIN	8,834	9,000	9,000	9,000
100-5115-04-2713 TELEPHONE/INTERNET CIVIC CENT	3,466	3,100	3,100	3,100
100-5115-04-2714 TELEPHONE/INTERNET COURT	1,642	2,100	2,100	2,100
100-5115-04-2720 TELEPHONE/INTERNET POLICE	31,040	33,000	33,000	33,000
100-5115-04-2722 TELEPHONE/INTERNET ANIMAL CONT	458	650	650	650
100-5115-04-2723 TELEPHONE/INTERNET DEVELOP	3,857	3,750	3,750	3,750
100-5115-04-2730 TELEPHONE/INTERNET STREET	5,465	5,500	5,500	5,500
100-5115-04-2740 TELEPHONE/INTERNET GARAGE	371	400	400	400
100-5115-04-2760 TELEPHONE/INTERNET LIBRARY	13,546	6,200	6,200	6,200
100-5115-04-2761 TELEPHONE/INTERNET PARKS	1,459	1,400	1,400	1,400
100-5115-04-2770 TELEPHONE/INTERNET FIRE	5,618	5,800	5,800	5,800
<b>TOTAL OTHER SERVICES</b>	<b>92,938</b>	<b>87,500</b>	<b>87,500</b>	<b>87,500</b>
<b><u>SUPPLIES</u></b>				
100-5115-05-3100 OTHER OPERATING SUPPLIES	0	1,200	1,200	0
<b>TOTAL SUPPLIES</b>	<b>0</b>	<b>1,200</b>	<b>1,200</b>	<b>0</b>
<b><u>OTHER EXPENDITURES</u></b>				
100-5115-06-5065 COMPUTER EQUIPMENT/SOFTWARE	0	5,200	5,000	123,500
100-5115-06-5123 SUPPLIES DEV.SERV.	1,366	1,800	1,500	1,000
100-5115-06-5160 SUPPLIES-LIBRARY	1,424	1,500	1,500	1,500
100-5115-06-5212 SUPPLIES/ADMIN	11,823	15,000	12,000	5,000
100-5115-06-5213 SUPPLIES CIVIC CENTER	0	4,000	3,500	2,500
100-5115-06-5214 COMPUTER SUPPLIES COURT	0	1,200	1,500	1,500
100-5115-06-5215 SUPPLIES TECHNOLOGY	0	1,000	1,500	1,500
100-5115-06-5220 SUPPLIES POLICE	298	4,500	4,500	5,000
100-5115-06-5222 SUPPLIES ANIMAL CONTROL	0	500	500	0
100-5115-06-5230 SUPPLIES STREET	947	1,500	1,500	1,500
100-5115-06-5270 COMPUTER SUPPLIES FIRE	750	1,000	1,000	1,500
100-5115-06-5310 SUPPLIES WATER ADMIN	3,787	3,500	3,500	1,500
<b>TOTAL OTHER EXPENDITURES</b>	<b>20,394</b>	<b>40,700</b>	<b>37,500</b>	<b>146,000</b>
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>\$306,034</b>	<b>\$343,579</b>	<b>\$331,478</b>	<b>\$465,206</b>

**GENERAL FUND - 100  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b><u>POLICE</u></b>				
<b><u>SALARIES &amp; BENEFITS</u></b>				
100-5120-01-1010 SALARIES	1,120,743	1,173,545	1,173,545	1,256,094
100-5120-01-1011 OVERTIME	68,234	70,000	70,000	75,000
100-5120-01-1020 GROUP INSURANCE	321,512	360,085	360,085	322,334
100-5120-01-1030 SOCIAL SECURITY CONTRIB	85,032	95,131	95,131	101,684
100-5120-01-1040 RETIREMENT CONTRIB.	124,394	124,818	124,818	142,322
100-5120-01-1050 UNEMPLOYMENT COMP	916	6,417	6,417	9,530
100-5120-01-1060 WORKERS' COMPENSATION	22,307	34,973	34,973	36,064
100-5120-01-1080 MEDICAL EXAMS	1,383	0	0	0
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>1,744,519</b>	<b>1,864,969</b>	<b>1,864,969</b>	<b>1,943,028</b>
<b><u>PROFESSIONAL SERVICES</u></b>				
100-5120-02-2090 OTHER PROFESS.SERVICES	2,198	4,000	2,000	3,600
100-5120-02-2100 MOBILE DATA SERVICE	10,970	11,600	11,600	17,520
100-5120-02-2180 INMATE EXPENSES	7,032	6,500	6,300	7,100
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>20,200</b>	<b>22,100</b>	<b>19,900</b>	<b>28,220</b>
<b><u>PROPERTY SERVICES</u></b>				
100-5120-03-2210 NATURAL GAS	1,027	1,750	1,200	1,200
100-5120-03-2220 ELECTRICITY	15,813	17,640	17,000	17,000
100-5120-03-2410 MOTOR VEHICLE REPAIR	32,647	16,000	25,000	15,000
100-5120-03-2420 EQUIPMENT REPAIR	462	2,000	1,500	1,500
100-5120-03-2430 FACILITIES MAINTENANCE	22,524	25,000	25,000	25,000
<b>TOTAL PROPERTY SERVICES</b>	<b>72,474</b>	<b>62,390</b>	<b>69,700</b>	<b>59,700</b>
<b><u>OTHER SERVICES</u></b>				
100-5120-04-2700 PROPERTY INSURANCE	21,567	21,600	21,600	22,896
100-5120-04-2720 ADVERTISING	416	500	500	500
100-5120-04-2750 DUES & MEMBERSHIP	195	900	900	900
100-5120-04-2830 SEMINARS & SCHOOLS	9,481	11,000	10,000	10,000
<b>TOTAL OTHER SERVICES</b>	<b>31,659</b>	<b>34,000</b>	<b>33,000</b>	<b>34,296</b>
<b><u>SUPPLIES</u></b>				
100-5120-05-3010 OFFICE	6,011	7,000	6,000	7,000
100-5120-05-3030 EMPLOYEE RELATIONS	2,850	4,200	6,000	4,200
100-5120-05-3040 GAS/DIESEL	46,274	69,000	50,000	63,000
100-5120-05-3050 OIL/LUBE	1,464	2,000	2,000	2,000
100-5120-05-3080 UNIFORM EXPENSE	3,438	4,500	4,250	4,250
100-5120-05-3100 OTHER OPERATING SUPPLIES	4,746	6,000	6,000	6,000
100-5120-05-3110 COPIER EXPENSE	5,527	5,800	5,800	6,000
100-5120-05-3130 POSTAGE	597	2,000	1,500	1,500
<b>TOTAL SUPPLIES</b>	<b>70,908</b>	<b>100,500</b>	<b>81,550</b>	<b>93,950</b>
<b><u>DETECTIVE</u></b>				
100-5120-16-2190 UNDERCOVER	569	1,800	1,500	1,500
100-5120-16-3160 FINGERPRINT/INVEST.SUPPLIES	580	1,800	1,800	1,800
100-5120-16-3170 RANGE SUPPLIES	2,296	2,500	2,500	2,500
<b>TOTAL DETECTIVE</b>	<b>3,445</b>	<b>6,100</b>	<b>5,800</b>	<b>5,800</b>

**GENERAL FUND - 100  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<u>OTHER EXPENDITURES</u>				
100-5120-06-5050 VEHICLE	0	76,000	76,000	25,000
100-5120-06-5065 COMPUTER EQUIPMENT/SOFTWARE	0	11,000	11,000	0
<b>TOTAL OTHER EXPENDITURES</b>	<b>0</b>	<b>87,000</b>	<b>87,000</b>	<b>25,000</b>
<b>TOTAL POLICE</b>	<b>\$1,943,205</b>	<b>\$2,177,059</b>	<b>\$2,161,919</b>	<b>\$2,189,994</b>

**GENERAL FUND - 100  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b><u>ANIMAL CONTROL</u></b>				
<b><u>SALARIES &amp; BENEFITS</u></b>				
100-5122-01-1010 SALARIES	20,800	23,452	23,452	24,305
100-5122-01-1011 OVERTIME	604	2,500	2,500	2,500
100-5122-01-1020 GROUP INSURANCE	8,436	7,165	7,165	16,094
100-5122-01-1030 SOCIAL SECURITY CONTRIB	1,509	1,985	1,985	2,058
100-5122-01-1040 RETIREMENT CONTRIB.	2,445	2,629	2,629	2,904
100-5122-01-1050 UNEMPLOYMENT COMP	(73)	207	207	207
100-5122-01-1060 WORKERS' COMPENSATION	886	1,181	1,181	1,381
100-5122-01-1080 MEDICAL EXAMS	228	0	0	0
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>34,835</b>	<b>39,119</b>	<b>39,119</b>	<b>49,449</b>
<b><u>PROFESSIONAL SERVICES</u></b>				
100-5122-02-2140 VETERINARIAN EXPENSES	1,631	4,750	3,600	3,600
100-5122-02-2145 VET. QUARANTINE FEES	0	250	250	250
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>1,631</b>	<b>5,000</b>	<b>3,850</b>	<b>3,850</b>
<b><u>PROPERTY SERVICES</u></b>				
100-5122-03-2220 ELECTRICITY	3,176	4,200	4,000	4,200
100-5122-03-2410 MOTOR VEHICLE REPAIR	1,361	1,250	1,250	1,250
100-5122-03-2420 EQUIPMENT REPAIR	0	100	100	100
100-5122-03-2430 FACILITIES MAINTENANCE	2,360	3,650	3,500	3,500
<b>TOTAL PROPERTY SERVICES</b>	<b>6,897</b>	<b>9,200</b>	<b>8,850</b>	<b>9,050</b>
<b><u>OTHER SERVICES</u></b>				
100-5122-04-2700 PROPERTY INSURANCE	142	3,000	250	250
100-5122-04-2830 SEMINARS & SCHOOLS	190	225	225	300
<b>TOTAL OTHER SERVICES</b>	<b>332</b>	<b>3,225</b>	<b>475</b>	<b>550</b>
<b><u>SUPPLIES</u></b>				
100-5122-05-3010 OFFICE	0	500	250	250
100-5122-05-3030 EMPLOYEE RELATIONS	100	150	100	100
100-5122-05-3040 GASOLINE & DIESEL	1,716	4,000	2,500	2,500
100-5122-05-3050 OIL & LUBE	36	175	175	175
100-5122-05-3080 UNIFORM EXPENSE	199	150	150	150
100-5122-05-3100 OTHER OPERATING SUPPLIES	677	1,600	1,600	1,600
<b>TOTAL SUPPLIES</b>	<b>2,728</b>	<b>6,575</b>	<b>4,775</b>	<b>4,775</b>
<b>TOTAL ANIMAL CONTROL</b>	<b>\$46,423</b>	<b>\$63,119</b>	<b>\$57,069</b>	<b>\$67,674</b>

**GENERAL FUND - 100  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b><u>DEVELOPMENT SERVICES</u></b>				
<b><u>SALARIES &amp; BENEFITS</u></b>				
100-5123-01-1010 SALARIES	107,628	121,438	121,438	124,965
100-5123-01-1011 OVERTIME	756	300	300	300
100-5123-01-1020 GROUP INSURANCE	29,985	29,347	29,347	20,890
100-5123-01-1030 SOCIAL SECURITY CONTRIB	8,170	9,313	9,313	9,584
100-5123-01-1040 RETIREMENT CONTRIB.	11,362	12,332	12,332	13,532
100-5123-01-1050 UNEMPLOYMENT COMP	331	620	620	621
100-5123-01-1060 WORKERS' COMPENSATION	807	1,028	1,028	1,085
100-5123-01-1080 MEDICAL EXAMS	108	0	0	0
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>159,146</b>	<b>174,378</b>	<b>174,378</b>	<b>170,977</b>
<b><u>PROFESSIONAL SERVICES</u></b>				
100-5123-02-2050 JUNK VEHICLES	279	1,440	300	300
100-5123-02-2055 FILING FEES	0	630	250	250
100-5123-02-2086 INTERIM BUILDING OFFICIAL	300	0	0	0
100-5123-02-2090 OTHER PROFESS.SERVICES	0	0	700	0
100-5123-02-2100 DEMOLITION/CLEANUP	5,996	16,650	19,000	15,000
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>6,574</b>	<b>18,720</b>	<b>20,250</b>	<b>15,550</b>
<b><u>PROPERTY SERVICES</u></b>				
100-5123-03-2410 MOTOR VEHICLE REPAIR	104	2,600	1,000	2,500
100-5123-03-2420 EQUIPMENT REPAIR	40	250	0	0
100-5123-03-2430 FACILITIES MAINTENANCE	0	1,250	0	0
<b>TOTAL PROPERTY SERVICES</b>	<b>144</b>	<b>4,100</b>	<b>1,000</b>	<b>2,500</b>
<b><u>OTHER SERVICES</u></b>				
100-5123-04-2700 PROPERTY INSURANCE	286	375	300	318
100-5123-04-2720 ADVERTISING	644	500	750	750
100-5123-04-2730 PRINTING & BINDING	0	400	0	0
100-5123-04-2750 DUES & MEMBERSHIP	135	400	400	300
100-5123-04-2751 CERTIFICATION / LICENSE	160	1,500	800	800
100-5123-04-2830 SEMINARS & SCHOOLS	4,751	4,200	4,200	5,000
100-5123-04-5000 EMERGENCY MANAGEMENT	191	0	0	0
100-5123-04-9900 CREDIT CARD FEES	1,295	1,000	1,300	1,400
<b>TOTAL OTHER SERVICES</b>	<b>7,461</b>	<b>8,375</b>	<b>7,750</b>	<b>8,568</b>
<b><u>SUPPLIES</u></b>				
100-5123-05-3010 OFFICE	1,993	1,350	2,000	2,000
100-5123-05-3020 BOOKS & PERIODICALS	890	1,050	1,050	1,050
100-5123-05-3030 EMPLOYEE RELATIONS	300	300	300	300
100-5123-05-3040 GASOLINE & DIESEL	2,010	4,050	2,000	2,800
100-5123-05-3050 OIL & LUBE	130	225	225	225
100-5123-05-3080 CLEANING ALLOWANCE	157	250	325	325
100-5123-05-3100 OTHER OPERATING SUPPLIES	1,211	1,500	1,500	1,500
100-5123-05-3110 COPIER EXPENSE	2,261	2,400	2,400	2,400
100-5123-05-3130 POSTAGE	2,328	1,900	2,500	2,500
<b>TOTAL SUPPLIES</b>	<b>11,281</b>	<b>13,025</b>	<b>12,300</b>	<b>13,100</b>

**GENERAL FUND - 100  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<u>OTHER EXPENDITURES</u>				
100-5123-06-5065 COMPUTER EQUIPMENT/SOFTWARE	0	300	300	0
<b>TOTAL OTHER EXPENDITURES</b>	<b>0</b>	<b>300</b>	<b>300</b>	<b>0</b>
<u>CAPITAL OUTLAY</u>				
100-5123-17-5090 OTHER CAPITAL OUTLAY	0	0	0	20,880
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,880</b>
<b>TOTAL DEVELOPMENT SERVICES</b>	<b>\$184,607</b>	<b>\$218,898</b>	<b>\$215,978</b>	<b>\$231,575</b>

**GENERAL FUND - 100**  
**FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b><u>PUBLIC WORKS - STREET</u></b>				
<b><u>SALARIES &amp; BENEFITS</u></b>				
100-5130-01-1010 SALARIES	76,464	78,788	78,788	84,898
100-5130-01-1011 OVERTIME	1,749	1,600	1,600	1,600
100-5130-01-1020 GROUP INSURANCE	29,772	29,721	29,721	37,132
100-5130-01-1030 SOCIAL SECURITY CONTRIB	5,349	2,965	2,965	6,628
100-5130-01-1040 RETIREMENT CONTRIB.	8,285	8,077	8,077	9,358
100-5130-01-1050 UNEMPLOYMENT COMP	23	518	518	518
100-5130-01-1060 WORKERS' COMPENSATION	5,621	7,891	7,891	8,958
100-5130-01-1080 MEDICAL EXAMS	120	0	0	0
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>127,382</b>	<b>129,560</b>	<b>129,560</b>	<b>149,092</b>
<b><u>PROFESSIONAL SERVICES</u></b>				
100-5130-02-2089 STREET RESURFACING	0	120,000	120,000	250,000
100-5130-02-2090 OTHER PROFESS.SERVICES	4,994	5,000	5,000	5,000
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>4,994</b>	<b>125,000</b>	<b>125,000</b>	<b>255,000</b>
<b><u>PROPERTY SERVICES</u></b>				
100-5130-03-2210 NATURAL GAS	993	1,300	1,000	1,200
100-5130-03-2220 ELECTRICITY	(4,596)	2,800	2,800	2,800
100-5130-03-2410 MOTOR VEHICLE REPAIR	3,999	5,500	7,000	5,500
100-5130-03-2420 EQUIPMENT REPAIR	7,055	8,000	8,000	8,000
100-5130-03-2430 FACILITIES MAINTENANCE	7,379	10,500	8,000	8,000
<b>TOTAL PROPERTY SERVICES</b>	<b>14,831</b>	<b>28,100</b>	<b>26,800</b>	<b>25,500</b>
<b><u>OTHER SERVICES</u></b>				
100-5130-04-2700 PROPERTY INSURANCE	11,177	10,000	11,200	11,200
100-5130-04-2720 ADVERTISING	299	1,500	1,500	2,000
100-5130-04-2830 SEMINARS & SCHOOLS	863	200	200	1,400
100-5130-04-2840 FEES/LICENSES	200	200	200	200
<b>TOTAL OTHER SERVICES</b>	<b>12,539</b>	<b>11,900</b>	<b>13,100</b>	<b>14,800</b>
<b><u>SUPPLIES</u></b>				
100-5130-05-3010 OFFICE	619	750	300	750
100-5130-05-3030 EMPLOYEE RELATIONS	200	300	300	300
100-5130-05-3040 GASOLINE & DIESEL	20,464	26,000	20,500	22,000
100-5130-05-3050 OIL & LUBE	183	500	300	500
100-5130-05-3060 TOOLS AND EQUIPMENT	3,319	3,000	3,000	3,000
100-5130-05-3070 TRAFFIC SIGNS/PAINT	2,084	2,500	2,100	2,000
100-5130-05-3080 UNIFORM EXPENSE	1,268	1,400	2,000	1,400
100-5130-05-3090 STREET LIGHTS	90,153	87,100	90,200	90,200
100-5130-05-3100 OTHER OPERATING SUPPLIES	3,874	4,000	5,000	5,000
100-5130-05-3110 STREET MATERIALS	10,016	146,500	146,500	15,000
100-5130-05-3120 CONSUMABLES	695	600	600	600
100-5130-05-3125 SAFETY	234	200	200	200
<b>TOTAL SUPPLIES</b>	<b>133,111</b>	<b>272,850</b>	<b>271,000</b>	<b>140,950</b>

**GENERAL FUND - 100  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<u>OTHER EXPENDITURES</u>				
100-5130-06-5060 FURNITURE/FIXTURES	196	0	0	0
<b>TOTAL OTHER EXPENDITURES</b>	<b>196</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PUBLIC WORKS - STREET</b>	<b>\$293,052</b>	<b>\$567,410</b>	<b>\$565,460</b>	<b>\$585,342</b>

**GENERAL FUND - 100  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b><u>PUBLIC WORKS - AIRPORT</u></b>				
<b><u>PROPERTY SERVICES</u></b>				
100-5131-03-2220 ELECTRICITY	10,974	10,710	10,710	10,710
100-5131-03-2420 ROUTINE AIRPORT MAINTENANCE	6,556	7,000	7,000	22,000
100-5131-03-2425 AWOS MAINTENANCE CONTRACT	9,720	5,500	5,500	5,500
100-5131-03-2430 FACILITIES MAINTENANCE	7,473	15,000	16,928	15,000
<b>TOTAL PROPERTY SERVICES</b>	<b>34,722</b>	<b>38,210</b>	<b>40,138</b>	<b>53,210</b>
<b><u>OTHER SERVICES</u></b>				
100-5131-04-2700 PROPERTY INSURANCE	4,831	8,650	8,500	8,650
100-5131-04-2710 TELEPHONE	716	740	740	740
100-5131-04-2840 LICENSES/PERMITS	200	500	200	200
<b>TOTAL OTHER SERVICES</b>	<b>5,747</b>	<b>9,890</b>	<b>9,440</b>	<b>9,590</b>
<b><u>SUPPLIES</u></b>				
100-5131-05-3100 OTHER OPERATING SUPPLIES	327	1,000	400	1,000
<b>TOTAL SUPPLIES</b>	<b>327</b>	<b>1,000</b>	<b>400</b>	<b>1,000</b>
<b><u>CAPITAL OUTLAY</u></b>				
100-5131-17-5090 OTHER CAPITAL OUTLAY	146,348	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>146,348</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PUBLIC WORKS - AIRPORT</b>	<b>\$187,144</b>	<b>\$49,100</b>	<b>\$49,978</b>	<b>\$63,800</b>

**GENERAL FUND - 100  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b><u>PUBLIC WORKS - GARAGE</u></b>				
<b><u>PROPERTY SERVICES</u></b>				
100-5140-03-2210 NATURAL GAS	1,210	1,400	1,500	1,500
100-5140-03-2220 ELECTRICITY	1,360	2,000	1,500	2,000
100-5140-03-2410 MOTOR VEHICLE REPAIR	948	1,000	1,000	1,000
100-5140-03-2420 EQUIPMENT REPAIR	376	606	606	600
100-5140-03-2430 FACILITIES MAINTENANCE	2,005	500	1,000	1,000
<b>TOTAL PROPERTY SERVICES</b>	<b>5,899</b>	<b>5,506</b>	<b>5,606</b>	<b>6,100</b>
<b><u>OTHER SERVICES</u></b>				
100-5140-04-2700 PROPERTY INSURANCE	951	1,200	1,200	1,200
100-5140-04-2720 ADVERTISING	0	500	0	0
100-5140-04-2830 SEMINARS & SCHOOLS	320	0	0	0
<b>TOTAL OTHER SERVICES</b>	<b>1,271</b>	<b>1,700</b>	<b>1,200</b>	<b>1,200</b>
<b><u>SUPPLIES</u></b>				
100-5140-05-3030 EMPLOYEE RELATIONS	0	100	0	0
100-5140-05-3040 GAS/DIESEL	700	920	850	900
100-5140-05-3050 OIL & LUBE	0	100	0	0
100-5140-05-3060 TOOLS AND EQUIPMENT	625	500	800	800
100-5140-05-3080 UNIFORM EXPENSE	275	300	300	300
100-5140-05-3100 OTHER OPERATING SUPPLIES	1,561	1,500	1,800	1,800
100-5140-05-3120 CONSUMABLES	356	200	200	200
100-5140-05-3125 SAFETY	3	100	50	50
<b>TOTAL SUPPLIES</b>	<b>3,520</b>	<b>3,720</b>	<b>4,000</b>	<b>4,050</b>
<b>TOTAL PUBLIC WORKS - GARAGE</b>	<b>\$10,690</b>	<b>\$10,926</b>	<b>\$10,806</b>	<b>\$11,350</b>

**GENERAL FUND - 100  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b><u>LIBRARY</u></b>				
<b><u>SALARIES &amp; BENEFITS</u></b>				
100-5160-01-1010 SALARIES	132,553	139,156	139,156	149,166
100-5160-01-1011 OVERTIME	722	1,500	1,500	1,500
100-5160-01-1020 GROUP INSURANCE	38,674	51,799	51,799	49,361
100-5160-01-1030 SOCIAL SECURITY CONTRIB	9,612	10,760	10,760	11,536
100-5160-01-1040 RETIREMENT CONTRIB.	11,841	13,367	13,367	15,337
100-5160-01-1050 UNEMPLOYMENT COMP	190	1,230	1,230	1,230
100-5160-01-1060 WORKERS' COMPENSATION	859	1,392	1,392	1,558
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>194,451</b>	<b>219,204</b>	<b>219,204</b>	<b>229,688</b>
<b><u>PROFESSIONAL SERVICES</u></b>				
100-5160-02-2090 COLLECTION SERVICES	1,565	3,000	2,000	2,500
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>1,565</b>	<b>3,000</b>	<b>2,000</b>	<b>2,500</b>
<b><u>PROPERTY SERVICES</u></b>				
100-5160-03-2210 NATURAL GAS	838	800	800	800
100-5160-03-2220 ELECTRICITY	12,846	14,280	13,500	13,500
100-5160-03-2420 EQUIPMENT REPAIR	0	1,000	1,000	1,200
100-5160-03-2430 FACILITIES MAINTENANCE	6,489	32,850	18,000	6,500
<b>TOTAL PROPERTY SERVICES</b>	<b>20,173</b>	<b>48,930</b>	<b>33,300</b>	<b>22,000</b>
<b><u>OTHER SERVICES</u></b>				
100-5160-04-2700 PROPERTY INSURANCE	8,807	10,500	10,500	11,130
100-5160-04-2720 CRAFT SUPPLIES	699	700	500	750
100-5160-04-2750 DUES & MEMBERSHIP	537	700	700	700
100-5160-04-2830 SEMINARS & SCHOOLS	3,154	3,000	3,000	3,000
100-5160-04-2900 MEMORIAL EXPENDITURES	5,528	1,000	1,000	3,000
100-5160-04-2910 PROGRAMMING	4,309	5,000	5,000	5,000
100-5160-04-9900 CREDIT CARD FEES	328	500	400	400
<b>TOTAL OTHER SERVICES</b>	<b>23,362</b>	<b>21,400</b>	<b>21,100</b>	<b>23,980</b>
<b><u>SUPPLIES</u></b>				
100-5160-05-3010 OFFICE	2,287	2,400	2,400	2,400
100-5160-05-3020 BOOKS & PERIODICALS	35,371	50,000	50,000	50,000
100-5160-05-3021 BOOK REPLACEMENTS	(1,344)	0	0	0
100-5160-05-3030 EMPLOYEE RELATIONS	625	800	500	800
100-5160-05-3080 CLEANING SUPPLIES	2,941	3,000	3,000	3,000
100-5160-05-3100 OTHER OPERATING SUPPLIES	6,502	8,000	8,000	8,000
100-5160-05-3110 COPIER EXPENSE	4,018	4,500	4,500	4,500
100-5160-05-3122 PATRON COMMUNICATIONS	0	0	0	0
100-5160-05-3130 POSTAGE	6,472	5,800	5,800	6,000
100-5160-05-3135 BAD DEBT - NSF CHECKS	0	0	0	0
<b>TOTAL SUPPLIES</b>	<b>56,871</b>	<b>74,500</b>	<b>74,200</b>	<b>74,700</b>
<b><u>OTHER EXPENDITURES</u></b>				
100-5160-06-5070 OFFICE EQUIPMENT	0	0	0	6,400
<b>TOTAL OTHER EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,400</b>

**GENERAL FUND - 100  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<u>CAPITAL OUTLAY</u>				
100-5160-17-5090 OTHER CAPITAL OUTLAY	0	0	0	112,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>112,000</b>
<b>TOTAL LIBRARY</b>	<b>\$296,421</b>	<b>\$367,034</b>	<b>\$349,804</b>	<b>\$471,268</b>

**GENERAL FUND - 100  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b><u>CEMETERY/PARKS</u></b>				
<b><u>SALARIES &amp; BENEFITS</u></b>				
100-5161-01-1010 SALARIES	141,175	222,453	222,453	170,409
100-5161-01-1011 OVERTIME	4,388	9,000	9,000	9,000
100-5161-01-1020 GROUP INSURANCE	51,333	52,449	52,449	53,139
100-5161-01-1030 SOCIAL SECURITY CONTRIB	10,331	17,706	17,706	13,754
100-5161-01-1040 RETIREMENT CONTRIB.	14,900	17,050	17,050	18,612
100-5161-01-1050 UNEMPLOYMENT COMP	49	2,452	2,452	1,201
100-5161-01-1060 WORKERS' COMPENSATION	6,689	9,085	9,085	7,177
100-5161-01-1080 MEDICAL EXAMS	404	0	0	0
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>229,269</b>	<b>330,195</b>	<b>330,195</b>	<b>273,292</b>
<b><u>PROFESSIONAL SERVICES</u></b>				
100-5161-02-2090 OTHER PROFESS.SERVICES	23,639	1,000	1,000	22,000
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>23,639</b>	<b>1,000</b>	<b>1,000</b>	<b>22,000</b>
<b><u>PROPERTY SERVICES</u></b>				
100-5161-03-2210 NATURAL GAS	815	720	720	750
100-5161-03-2220 ELECTRICITY	9,272	11,025	10,500	11,000
100-5161-03-2410 MOTOR VEHICLE REPAIR	1,315	3,500	3,500	3,500
100-5161-03-2420 EQUIPMENT REPAIR	6,846	5,000	5,000	6,000
100-5161-03-2430 FACILITIES MAINTENANCE	12,885	12,000	18,000	15,000
<b>TOTAL PROPERTY SERVICES</b>	<b>31,133</b>	<b>32,245</b>	<b>37,720</b>	<b>36,250</b>
<b><u>OTHER SERVICES</u></b>				
100-5161-04-2442 SWIMMING POOL EXPENSE	5,227	10	0	0
100-5161-04-2700 PROPERTY INSURANCE	3,867	3,400	3,800	4,028
100-5161-04-2720 ADVERTISING	0	200	0	0
<b>TOTAL OTHER SERVICES</b>	<b>9,094</b>	<b>3,610</b>	<b>3,800</b>	<b>4,028</b>
<b><u>SUPPLIES</u></b>				
100-5161-05-3030 EMPLOYEE RELATIONS	600	500	500	500
100-5161-05-3040 GASOLINE/DIESEL	12,776	10,000	13,000	14,000
100-5161-05-3050 OIL/LUBE	118	500	300	300
100-5161-05-3060 TOOLS AND EQUIPMENT	2,807	4,000	4,500	5,000
100-5161-05-3080 UNIFORM EXPENSE	1,657	2,000	1,700	2,000
100-5161-05-3100 OTHER OPERATING SUPPLIES	6,808	4,000	5,000	6,000
100-5161-05-3110 MATERIALS	1,996	2,500	3,000	3,500
100-5161-05-3120 CONSUMABLES	2,905	3,000	3,000	3,000
100-5161-05-3125 SAFETY	264	500	500	500
<b>TOTAL OTHER EXPENDITURES</b>	<b>29,932</b>	<b>27,000</b>	<b>31,500</b>	<b>34,800</b>
<b><u>CAPITAL OUTLAY</u></b>				
100-5161-17-5090 OTHER CAPITAL OUTLAY	0	18,853	12,500	150,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>18,853</b>	<b>12,500</b>	<b>150,000</b>
<b>TOTAL CEMETERY/PARKS</b>	<b>\$323,067</b>	<b>\$412,903</b>	<b>\$416,715</b>	<b>\$520,370</b>

**GENERAL FUND - 100  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b><u>SPORTS PARK</u></b>				
<b><u>SALARIES &amp; BENEFITS</u></b>				
100-5162-01-1010 SALARIES	23,413	0	0	0
100-5162-01-1011 OVERTIME	826	0	0	0
100-5162-01-1020 GROUP INSURANCE	13,169	0	0	0
100-5162-01-1030 SOCIAL SECURITY	1,561	0	0	0
100-5162-01-1040 RETIREMENT CONTRIBUTION	3,193	0	0	0
100-5162-01-1050 UNEMPLOYMENT (SUTA)	9	0	0	0
100-5162-01-1060 WORKERS' COMPENSATION	1,884	0	0	0
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>44,056</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>PROFESSIONAL SERVICES</u></b>				
100-5162-02-2090 PROFESSIONAL SERVICES	0	55,000	0	0
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>0</b>	<b>55,000</b>	<b>0</b>	<b>0</b>
<b><u>CAPITAL OUTLAY</u></b>				
100-5162-17-5090 OTHER CAPITAL OUTLAY	0	12,500	12,500	20,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>12,500</b>	<b>12,500</b>	<b>20,000</b>
<b><u>FACILITY MAINTENANCE</u></b>				
100-5162-18-2400 REPLACEMENT SPRINKLERS	18	500	0	0
100-5162-18-2401 FENCE REPAIRS	0	500	0	0
100-5162-18-2402 FERTILIZER	1,180	700	0	0
100-5162-18-2404 GRASS SEED	24	700	0	0
100-5162-18-2405 PAINT/GRAFFITI REMOVER	0	200	0	0
100-5162-18-2406 EQUIP.MAINT.(OIL,BLADES,ETC)	480	1,000	1,000	1,000
100-5162-18-2407 FUEL	209	800	0	0
100-5162-18-2408 FILL DIRT (SAND)	0	100	0	1,500
100-5162-18-2409 CONSUMABLES (TOILET TISSUE,ETC)	475	1,000	1,000	1,000
100-5162-18-2410 UTILITIES	4,211	10,000	10,000	8,000
100-5162-18-2412 BAG ICE	203	1,000	500	250
100-5162-18-2413 ICE MACHINE RENTAL	900	1,320	1,000	1,000
100-5162-18-2414 VEHICLE MAINTENANCE	0	1,000	2,000	0
100-5162-18-2415 FACILITIES MAINTENANCE	9,548	7,500	10,700	10,000
100-5162-18-2490 INSURANCE (PROP.& LIABILITY)	0	5,000	0	0
100-5162-18-2499 MISC. NUTS, BOLTS,SUPPLIES	3,082	4,000	4,000	4,000
<b>TOTAL FACILITY MAINTENANCE</b>	<b>20,330</b>	<b>35,320</b>	<b>30,200</b>	<b>26,750</b>
<b>TOTAL SPORTS PARK</b>	<b>\$64,386</b>	<b>\$102,820</b>	<b>\$42,700</b>	<b>\$46,750</b>

**GENERAL FUND - 100  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b><u>FIRE</u></b>				
<b><u>SALARIES &amp; BENEFITS</u></b>				
100-5170-01-1010 SALARIES	265,984	315,198	315,198	319,762
100-5170-01-1011 OVERTIME	195	2,000	2,000	2,000
100-5170-01-1020 GROUP INSURANCE	20,049	45,683	45,683	32,628
100-5170-01-1030 SOCIAL SECURITY CONTRIBUTION	19,363	24,266	24,266	24,624
100-5170-01-1040 RETIREMENT CONTRIBUTION	9,921	14,282	14,282	15,842
100-5170-01-1050 UNEMPLOYMENT COMP	560	3,726	3,726	2,061
100-5170-01-1060 WORKER'S COMPENSATION	11,525	13,726	13,726	14,249
100-5170-01-1080 MEDICAL EXAMS	326	0	0	0
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>327,923</b>	<b>418,881</b>	<b>418,881</b>	<b>411,166</b>
<b><u>PROFESSIONAL SERVICES</u></b>				
100-5170-02-2090 OTHER PROFESS. SERVICE	0	2,600	2,600	2,600
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>0</b>	<b>2,600</b>	<b>2,600</b>	<b>2,600</b>
<b><u>PROPERTY SERVICES</u></b>				
100-5170-03-2210 NATURAL GAS	4,471	5,000	5,000	5,000
100-5170-03-2220 ELECTRICITY	13,623	16,700	16,000	16,000
100-5170-03-2411 FIRE TRUCK REPAIR	31,501	35,000	35,000	40,000
100-5170-03-2420 EQUIPMENT REPAIR	1,771	2,500	2,500	2,500
100-5170-03-2421 FIRE EQUIPMENT REPAIR	17,615	25,000	20,000	20,000
100-5170-03-2430 FACILITIES MAINTENANCE	7,552	15,500	15,500	6,000
<b>TOTAL PROPERTY SERVICES</b>	<b>76,532</b>	<b>99,700</b>	<b>94,000</b>	<b>89,500</b>
<b><u>OTHER SERVICES</u></b>				
100-5170-04-2700 PROPERTY INSURANCE	25,966	26,000	26,000	27,560
100-5170-04-2720 ADVERTISING	161	0	0	0
100-5170-04-2750 DUES & MEMBERSHIPS	1,376	2,000	2,000	2,000
100-5170-04-2830 SEMINARS & SCHOOLS	3,319	5,000	5,000	5,000
100-5170-04-2840 FEES & PERMITS	1,251	3,000	3,000	3,000
100-5170-04-2860 VOLUNTEER FIREFIGHTER PAY	43,085	60,000	50,000	57,500
100-5170-04-5000 EMERGENCY MANAGEMENT	1,867	0	0	0
<b>TOTAL OTHER SERVICES</b>	<b>77,026</b>	<b>96,000</b>	<b>86,000</b>	<b>95,060</b>
<b><u>SUPPLIES</u></b>				
100-5170-05-3010 OFFICE	1,951	2,000	2,000	2,000
100-5170-05-3020 BOOKS & PERIODICALS	33	500	500	500
100-5170-05-3030 EMPLOYEE RELATIONS	1,050	1,600	1,100	1,200
100-5170-05-3040 GASOLINE/DIESEL	23,663	27,600	25,000	27,600
100-5170-05-3050 OIL/LUBE	554	500	500	500
100-5170-05-3080 UNIFORM EXPENSE	3,801	5,000	5,000	5,000
100-5170-05-3082 BUNKER GEAR AND CLEANING	11,515	20,000	20,000	20,000
100-5170-05-3100 MEDICAL EXPENSES	3,794	5,000	5,000	5,000
100-5170-05-3102 OTHER FIRE SUPPLIES	53,403	15,000	15,000	15,000
100-5170-05-3130 POSTAGE	51	750	500	500
<b>TOTAL SUPPLIES</b>	<b>99,815</b>	<b>77,950</b>	<b>74,600</b>	<b>77,300</b>

**GENERAL FUND - 100  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<u>OTHER EXPENDITURES</u>				
100-5170-06-5030 OTHER IMPROVEMENTS - BLDG.	236	0	0	0
100-5170-06-5050 VEHICLES	0	370,000	370,000	0
100-5170-06-5060 FURNITURES/FIXTURES	270	1,000	500	500
100-5170-06-5065 SOFTWARE PURCHASE/UPGRADES	0	0	0	0
100-5170-06-5070 OTHER EMERGENCY EQUIPMENT	0	0	0	16,500
<b>TOTAL OTHER EXPENDITURES</b>	<b>506</b>	<b>371,000</b>	<b>370,500</b>	<b>17,000</b>
<b>TOTAL FIRE</b>	<b>\$581,802</b>	<b>\$1,066,131</b>	<b>\$1,046,581</b>	<b>\$692,626</b>

**GENERAL FUND - 100  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b><u>EMERGENCY MANAGEMENT</u></b>				
<b><u>SALARIES &amp; BENEFITS</u></b>				
100-5177-01-1010 SALARIES	0	10,000	10,000	10,350
100-5177-01-1030 SOCIAL SECURITY CONTRIBUTION	0	765	765	792
100-5177-01-1040 RETIREMENT CONTRIBUTION	0	1,013	1,013	1,118
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>0</b>	<b>11,778</b>	<b>11,778</b>	<b>12,260</b>
<b><u>OTHER SERVICES</u></b>				
100-5177-04-5000 EMERGENCY MGMT SERVICES	0	3,000	3,000	3,000
<b>TOTAL OTHER SERVICES</b>	<b>0</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
 <b>TOTAL EMERGENCY MANAGEMENT</b>	 <b>\$0</b>	 <b>\$14,778</b>	 <b>\$14,778</b>	 <b>\$15,260</b>

**GENERAL FUND - 100  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b><u>NON-OPERATIONAL</u></b>				
<b><u>FINANCIAL OBLIGATIONS</u></b>				
100-5180-99-9900 PRINCIPAL - ADMIN STW NOTE	62,349	0	0	0
100-5180-99-9901 INTEREST - ADMIN STWNOTE	1,577	0	0	0
100-5180-99-9930 LEASE PAYMENT - STREET	22,205	0	0	0
100-5180-99-9940 PRINCIPAL - FIRE	0	65,417	62,360	0
100-5180-99-9941 INTEREST - FIRE	0	20,421	4,174	0
<b>TOTAL FINANCIAL OBLIGATIONS</b>	<b>86,131</b>	<b>85,838</b>	<b>66,534</b>	<b>0</b>
<b>TOTAL FINANCIAL</b>	<b>86,131</b>	<b>85,838</b>	<b>66,534</b>	<b>0</b>
<b><u>GRANTS</u></b>				
<b><u>OTHER EXPENDITURES</u></b>				
100-5190-06-5085 LIBRARY GRANT EXP.	4,999	0	0	0
<b>TOTAL OTHER EXPENDITURES</b>	<b>4,999</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>AFFORDABLE HOUSING</u></b>				
100-5190-13-5708 GLO FEMA DRS220028	0	0	360,539	0
<b>TOTAL AFFORDABLE HOUSING</b>	<b>0</b>	<b>0</b>	<b>360,539</b>	<b>0</b>
 <b>TOTAL GRANTS</b>	 <b>\$4,999</b>	 <b>\$0</b>	 <b>\$360,539</b>	 <b>\$0</b>
 <b>TOTAL EXPENDITURES</b>	 <b>\$5,463,295</b>	 <b>\$6,762,513</b>	 <b>\$6,963,086</b>	 <b>\$6,701,443</b>

## DEBT SERVICE FUND FISCAL YEAR 2017 ADOPTED BUDGET

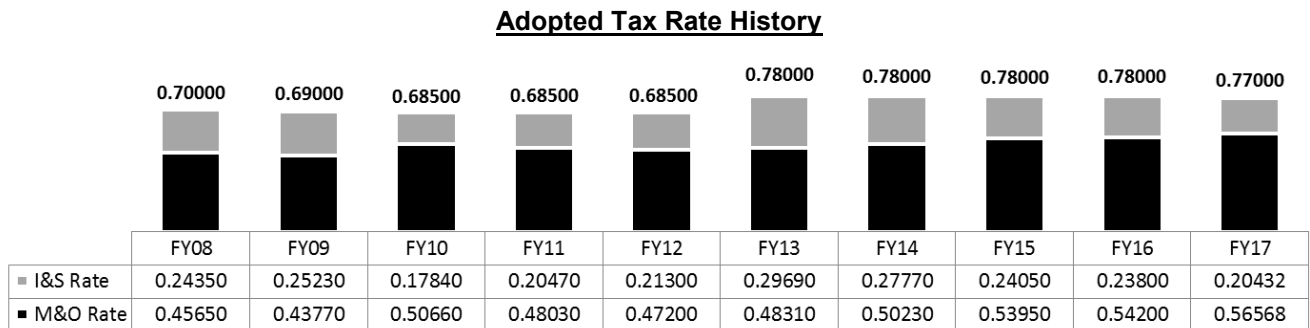
### OVERVIEW

The Debt Service Fund, also known as the interest and sinking fund, is established by ordinance and accounts for the issuance of debt and provides for the payment of debt, including principal, and interest as payments become due. In the Debt Service Fund, an ad valorem (property) tax rate and tax levy are required to be computed and levied, which will be sufficient to produce the money to satisfy annual debt service requirements. The City of Cleveland has no general obligation legal debt limit other than a ceiling on the tax rate specified by the State of Texas. Under the rules of the Texas Attorney General, the City may issue general obligation debt in an amount no greater than that which can be serviced by a debt service tax rate of \$1.50 per \$100 assessed valuation, based on a 90% collection rate. Below is the detail on the adopted tax rate:

<b>Fiscal Year 2017 Adopted Tax Rate / Tax Year 2016</b>	
Debt Service (I&S) Rate	\$0.20432
Maintenance & Operating (M&O) Rate	\$0.56568
<b>Total Adopted Tax Rate</b>	<b>\$0.77000</b>

Based on the values used, the budget as adopted assumes a debt service (I&S) tax rate of \$0.20432 per \$100 assessed valuation. This is a \$0.03368 reduction from fiscal year 2016 adopted rate (tax year 2015) of \$0.2380 per \$100 assessed valuation, due to the calculated levy required to secure the annual obligation backed by taxes. The decrease in actual tax obligations for future years would allow debt service the capacity to support future debt up to an annual scheduled payment of \$65,000 beginning fiscal year 2018; however additional debt backed by taxes is not a recommendation at this time. The reduction in debt service tax rate allows the budget to adopt a higher maintenance an operating (M&O) tax rate while lowering the overall combined rate. The budget adopts a maintenance an operating (M&O) tax rate of \$0.56568 per \$100 assessed valuation, a \$0.02368 increase from fiscal year 2016 adopted rate (tax year 2015) of \$0.54200. The combined tax rate of \$0.77000 is a \$0.01000 reduction from last year's adopted rate.

A tax rate of \$0.77000 per \$100 valuation is adopted by the governing body of the City of Cleveland. This rate exceeds the effective rate of \$0.74367. The effective rate is the total tax rate needed to raise the same amount of property tax revenue from the same properties in both the 2015 and the 2016 tax year. The adopted rate is below the rollback rate of \$0.77001. The rollback rate calculation is adjusted on additional sales tax, which the city has experienced higher collections than in prior years and is dependent on local consumer confidence. Below is a chart detailing the adopted tax rate history:



**Fiscal Year 2017 / Tax Year 2016 Certified Values for City of Cleveland**

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Freeze Ceiling	\$185,023
2016 Adjusted Taxable Value	\$326,321,550
Taxable/\$100	\$3,263,216
Proposed Levy	\$2,697,699
Collection Rate	93.3%
Projected Tax Collection	\$2,516,953

In fiscal year 2016, the debt service tax rate generates \$666,952 in current property taxes at the current collection rate and total revenues at \$849,999. Total 2016 debt to be paid with property tax and additional sales revenue is \$1,452,023 with \$785,010 from other resources that have incurred debt on behalf of the city taxing unit. Subtracting the amount from other resources, the adjusted debt required to be raised from debt service taxes is \$667,013. Total property tax collection for the debt service is projected higher at \$726,952 due to projected delinquent collections from prior year. Debt service includes a transfer-in of \$118,485 from the capital equipment fund 701 supporting a portion of the debt on Series 2015 Tax Notes. The water/sewer fund and economic development fund support the remaining obligation and is budgeted within their approved funds.

Principal outstanding at 9/30/2016 that is supported by the debt service fund total \$5,935,000, which includes Series 2012 Airport Supported Debt at \$90,000, Series 2013 General Obligation Refunding Bonds at \$5,065,000 and Series 2015 Tax Notes at \$780,000. With \$455,731 as scheduled transfers from the equipment replacement fund over the term of the note, the outstanding principal supported the debt service fund is \$5,479,269. The annual principal and interest on these series total \$652,412.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Outstanding</u>
2012 Series Airport	90,000	900	90,900	90,000
2013 Refunding	370,000	121,806	491,806	5,065,000
2015 Tax Note	190,000	12,792	202,792	780,000
<b>Total:</b>	<b>\$650,000</b>	<b>\$135,498</b>	<b>\$785,498</b>	<b>\$5,935,000</b>
Capital Equipment Transfer	111,011	7,474	118,485	455,731
<b>Total:</b>	<b>\$538,989</b>	<b>\$128,024</b>	<b>\$667,013</b>	<b>\$5,479,269</b>

In fiscal year 2016, the city planned to finance major equipment - fire truck, Gradall and vacuum truck. Instead of a loan or lease purchase, the Council opted to finance a five year tax note in order to attain a lower interest rate. Although the note is tax backed, it is supported by the General Fund and Capital Replacement Fund. The proceeds from the Tax Note originate from Debt Service and then disbursed to the appropriate fund for procurement. The annual obligation on the fire truck, Gradall and vacuum truck are supported by the general fund and equipment replacement fund for fiscal year 2016.

**Tax Note Obligation – FY16 Requirements of Other Funds**

		<u>FY16</u>
41.6%	General Fund	\$66,534
58.4%	Equipment Replacement Fund	\$93,507

Total revenues for the FY16 Debt Service Fund are projected at \$1,864,569, \$1,044,249 more than the amended budget due to \$896,957 in bond proceeds and \$160,041 in transfers to support Tax Note 2015 first annual payment. The Debt Service Fund is projected to receive an additional \$2,772 in interest income and \$15,521 less in property tax based on current trends for delinquent property tax payments. Revenues over expenses are projected at \$81,161.

In fiscal year 2017, the adopted tax levy includes a 5% increase but a lower I&S rate that will provide \$666,952 in current property tax with total property tax at \$726,952. Debt service revenues include \$4,562 in interest income and \$118,485 in transfers for total revenues at \$849,999.

Annual Bond retirement (principal) scheduled for payment is \$650,000 with interest at \$135,498. Total Requirement is \$785,498.

	Principal	Interest	Total
Series 2012 Airport Supported Debt	90,000	900	90,900
Series 2013 GO Refunding Bonds	370,000	121,806	491,806
Series 2015 Tax Notes	190,000	12,792	202,792
	<b>650,000</b>	<b>135,498</b>	<b>785,498</b>

Below is the detail on the 2015 Tax Note annual obligation based on the use of the procured equipment.

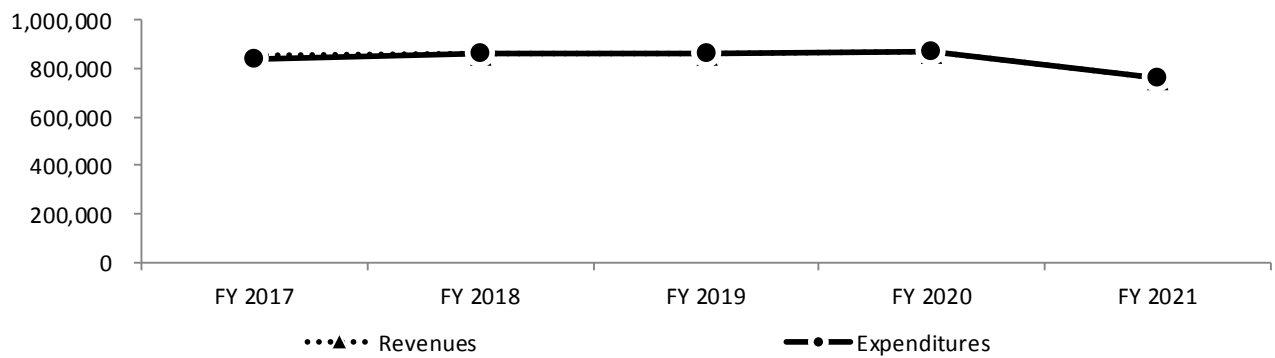
	FY16	FY17	FY18	FY19	FY20
<u>General Fund / Debt Service</u>					
Fire Truck					
Principal	\$62,360	\$78,989	\$81,067	\$81,067	\$83,146
Interest	\$4,174	\$5,318	\$4,023	\$2,693	\$1,364
	\$66,534	\$84,307	\$85,090	\$83,761	\$84,510
<u>Equipment Replacement Fund</u>					
Vacuum Truck and Gradall					
Principal	\$87,640	\$111,011	\$113,933	\$113,933	\$116,854
Interest	\$5,867	\$7,474	\$5,653	\$3,785	\$1,916
	\$93,507	\$118,485	\$119,586	\$117,717	\$118,770

Debt Service maintains the option of future debt /debt issuance cost of \$50,432 as a contingency. Total fund expenditures for fiscal year 2017 are adopted at \$840,430. Revenues exceed Expenditures by \$9,569. Fund balance at 9/30/2017 is anticipated to be \$457,727; an increase of \$90,730 from the audited balance at 9/30/2015 and is \$247,620 over the reserve policy of \$210,108.

Total principal outstanding at 9/30/2017, including the tax note totals \$5,285,000. Series 2011 Tax Notes are paid off during fiscal year 2016 - and with a principal and interest payment of \$90,900 - Series 2012 Airport Supported Debt is repaid by the Fiscal Year-end 2017. The amount of Series 2013 Refunding Bonds outstanding at 9/30/2017 is \$4,695,000, and Series 2015 Tax Notes, partially supported by other sources has \$590,000 outstanding.

For fiscal years 2017 through 2021, it is forecasted that the fund will remain above reserve policy guidelines, with no tax rate increases planned in years for those years.

	FY 2017 ADOPTED	FY 2018 PROJECTED	FY 2019 PROJECTED	FY 2020 PROJECTED	FY 2021 PROJECTED
Property Taxes	726,952	734,221	741,563	748,979	756,469
Interest	4,562	4,608	4,654	4,700	4,747
Non-Operating / Transfers	118,485	119,586	117,717	118,770	0
<b>Total Revenues</b>	<b>849,999</b>	<b>858,415</b>	<b>863,934</b>	<b>872,449</b>	<b>761,216</b>
2012 Airport	90,900	0	0	0	0
2013 Refunding	491,806	583,406	581,506	576,956	577,031
2015 Tax Notes	202,792	204,676	201,478	203,280	0
Future Bond Capacity	50,432	65,333	75,950	87,213	179,185
Fiscal Agent Fees	4,500	5,000	5,000	5,000	5,000
<b>Total Expenditures</b>	<b>840,430</b>	<b>858,415</b>	<b>863,934</b>	<b>872,449</b>	<b>761,216</b>



The city currently has a robust financial position, which is very strong in comparison to other municipalities with an assigned rating of A2. The fund balance and cash balance as a percent of revenues is higher than the national median and the five-year plan is designed to maintain higher than average reserves to counterbalance any concerns related to moderate debt requirements and limitations of the local tax base. The annual debt obligation is programmed to decrease significantly by fiscal year 2021 as the 2015 Tax Note is repaid. The City will need to finance a ladder truck and possibly new fire station; depending on the projected commercial and residential 2021 growth expectations

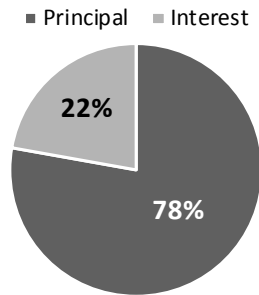
## FY2017 ANNUAL DEBT REQUIREMENTS

Municipal Bonds	Principal	Interest	Total
<b>Debt Service</b>			
Series 2012 Airport Supported Debt	90,000	900	90,900
General Obligation Refunding Bonds, Series 2013	370,000	121,806	491,806
Series 2015 Tax Notes	190,000	12,792	202,792
<b>Economic Development</b>			
Series 2012 Sports Park	80,000	57,200	137,200
Series 2012 Water Well	40,000	28,875	68,875
<b>Water / Sewer</b>			
Certificates of Obligation, Series 2012A	105,000	56,400	161,400
General Obligation Refunding Bonds, Series 2013	285,000	14,050	299,050
<b>Total Tax-Backed:</b>	<b>1,160,000</b>	<b>292,023</b>	<b>1,452,023</b>

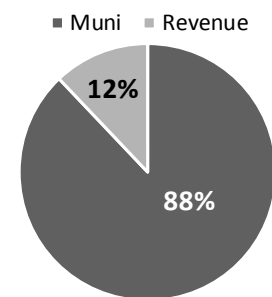
Revenue Bonds	Principal	Interest	Total
<b>Water / Sewer</b>			
2009 Water & Sewer Revenue Bond	25,000	14,950	39,950
2011 Water & Sewer Revenue Bonds	100,000	59,600	159,600
<b>Total Revenue Bond:</b>	<b>125,000</b>	<b>74,550</b>	<b>199,550</b>

Designated Fund	Principal	Interest	Total
Debt Service Fund	538,989	128,024	667,013
Water / Sewer Fund	515,000	145,000	660,000
Capital Equipment Replacement	111,011	7,474	118,485
EDC Fund	120,000	86,075	206,075
<b>Total Obligations:</b>	<b>1,285,000</b>	<b>366,573</b>	<b>1,651,573</b>

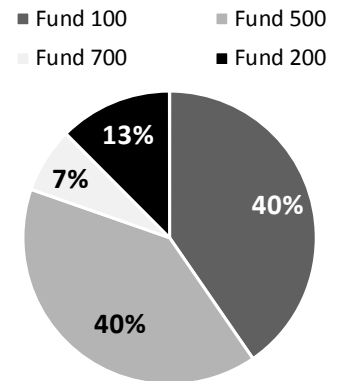
**Total Obligations**



**Bond Type**



**Designated Fund**



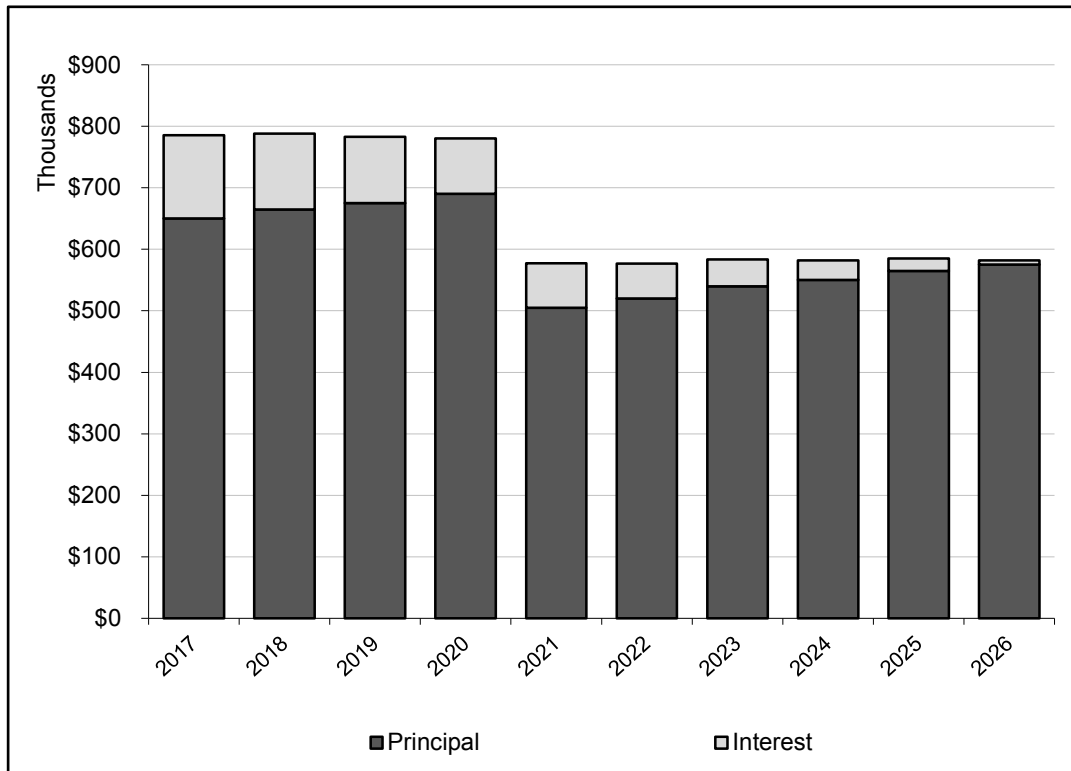
**DEBT SERVICE FUND - 500**  
**FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<u>Property Taxes</u>				
Current Taxes	737,909	742,392	742,392	666,952
Delinquent Taxes	68,312	50,000	39,959	40,000
P & I Attorney Fees	39,013	25,000	19,519	20,000
<b>Total Property Taxes</b>	<b>845,234</b>	<b>817,392</b>	<b>801,871</b>	<b>726,952</b>
<u>Interest</u>				
Interest Income	2,869	2,928	5,700	4,562
<b>Total Interest</b>	<b>2,869</b>	<b>2,928</b>	<b>5,700</b>	<b>4,562</b>
<u>Non-Operating</u>				
Bond Proceeds	0	0	896,957	0
Transfer In	522,945	0	160,041	118,485
<b>Total Non-Operating</b>	<b>522,945</b>	<b>0</b>	<b>1,056,998</b>	<b>118,485</b>
<b>Total Revenues</b>	<b>\$1,371,047</b>	<b>\$820,320</b>	<b>\$1,864,569</b>	<b>\$849,999</b>
<u>Debt Service</u>				
Tax Bond Retirement	1,005,000	520,000	670,000	650,000
Tax Bond Interest	259,848	228,867	238,908	135,498
Debt Issuance	0	0	0	50,432
Fiscal Agent Fees	4,486	3,500	4,500	4,500
<b>Total Debt Service</b>	<b>1,269,334</b>	<b>752,367</b>	<b>913,408</b>	<b>840,430</b>
<u>Non-Operating</u>				
Transfer Out - Bond Proceeds	0	0	870,000	0
<b>Total Non-Operating</b>	<b>0</b>	<b>0</b>	<b>870,000</b>	<b>0</b>
<b>Total Expenditures</b>	<b>\$1,269,334</b>	<b>\$752,367</b>	<b>\$1,783,408</b>	<b>\$840,430</b>
Revenues Over Expenditures	101,715	67,953	81,161	9,569
Fund Balance - Beginning	265,282	366,997	366,997	448,158
<b>Fund Balance - Ending</b>	<b>\$366,997</b>	<b>\$434,950</b>	<b>\$448,158</b>	<b>\$457,727</b>
Reserve Requirement (25%)		188,092	228,352	210,108
Excess/(Deficit)		246,858	219,806	247,620

**GOVERNMENTAL DEBT MATURITY SCHEDULE  
AS OF 9/30/2016  
GENERAL LONG-TERM DEBT**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2016-2017	650,000	135,498	785,498
2017-2018	665,000	123,082	788,082
2018-2019	675,000	107,984	782,984
2019-2020	690,000	90,236	780,236
2020-2021	505,000	72,031	577,031
2021-2022	520,000	56,656	576,656
2022-2023	540,000	43,456	583,456
2023-2024	550,000	32,213	582,213
2024-2025	565,000	20,013	585,013
2025-2026	575,000	6,828	581,828
<b>TOTAL</b>	<b>5,935,000</b>	<b>687,998</b>	<b>6,622,998</b>

<b>Series Name</b>	<b>Principal Amount</b>
Series 2012 Airport Supported Debt	90,000
Series 2013 General Obligation Refunding Bonds	5,065,000
Series 2015 Tax Notes	780,000
<b>TOTAL</b>	<b>5,935,000</b>



**SERIES 2012 AIRPORT SUPPORTED DEBT  
AS OF 9/30/2016  
GENERAL LONG-TERM DEBT**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2016-2017	90,000	900	90,900
<b>TOTAL</b>	<b>90,000</b>	<b>900</b>	<b>90,900</b>

**SERIES 2013 GENERAL OBLIGATION REFUNDING BONDS  
AS OF 9/30/2016  
GENERAL LONG-TERM DEBT**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2016-2017	370,000	121,806	491,806
2017-2018	470,000	113,406	583,406
2018-2019	480,000	101,506	581,506
2019-2020	490,000	86,956	576,956
2020-2021	505,000	72,031	577,031
2021-2022	520,000	56,656	576,656
2022-2023	540,000	43,456	583,456
2023-2024	550,000	32,213	582,213
2024-2025	565,000	20,013	585,013
2025-2026	575,000	6,828	581,828
<b>TOTAL</b>	<b>5,065,000</b>	<b>654,872</b>	<b>5,719,872</b>

**SERIES 2015 TAX NOTES  
AS OF 9/30/2016  
GENERAL LONG-TERM DEBT**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2016-2017	190,000	12,792	202,792
2017-2018	195,000	9,676	204,676
2018-2019	195,000	6,478	201,478
2019-2020	200,000	3,280	203,280
<b>TOTAL</b>	<b>780,000</b>	<b>32,226</b>	<b>812,226</b>

**GENERAL DEBT SERVICE SCHEDULE  
FY 2017 ADOPTED BUDGET**

DATE	DESCRIPTION	AMOUNT ISSUED	PRINCIPAL	INTEREST	PAYMENT TOTAL	AMOUNT OUTSTANDING AS OF 9/30/17
3/1/2016	Series 2012 Airport Supported Debt	435,000	90,000	900	90,900	
9/1/2016				0	0	
	<b>Fiscal Year Total</b>		<u>90,000</u>	<u>900</u>	<u>90,900</u>	<u>0</u>
3/1/2016	Series 2013 General Obligation	6,285,000	370,000	62,753	432,753	
9/1/2016	Refunding Bonds			59,053	59,053	
	<b>Fiscal Year Total</b>		<u>370,000</u>	<u>121,806</u>	<u>491,806</u>	<u>4,695,000</u>
2/15/2017	Series 2015 Tax Notes	930,000		6,396	6,396	
8/15/2017			190,000	6,396	196,396	
	<b>Fiscal Year Total</b>		<u>190,000</u>	<u>12,792</u>	<u>202,792</u>	<u>590,000</u>
	<b>TOTAL</b>	<u><u>7,650,000</u></u>	<u><u>650,000</u></u>	<u><u>135,498</u></u>	<u><u>785,498</u></u>	<u><u>5,285,000</u></u>

## **WATER & SEWER FUND FISCAL YEAR 2017 ADOPTED BUDGET**

### **SUMMARY**

The Water & Sewer Fund, also known as Fund 300, is an enterprise fund that includes the water and sewer system operations. The fund is operated in a manner similar to private business enterprises, where costs of providing the services to the public are financed primarily through user charges. The City provides water and sewer service to residential and commercial customers. As such, the City continually monitors and evaluates the need to adjust water and sewer rates to ensure that the fund is self-supporting, that infrastructure rehabilitation is adequate, and that the fund maintains a planned reserve.

#### **Fiscal Year 2015-2016:**

Water & Sewer revenue is \$3,293,767, \$64,187 higher than last year's total revenue due to a non-operating transfer-in of \$78,017 considered an adjusting entry for reimbursement and final payment related to the CIP water project. Budgeted water service charges are \$1,450,000, 45% of the total budget and are projected on trend with the FY16 Adopted budget. Budgeted sewer service charges are \$ 1,075,000, 33% of the total budget. Union Tank Car wastewater is projected at \$160,000, remaining unchanged from the Adopted Budget. Other Charges for Service is projected at \$87,150, \$250 higher than the Adopted. Interest income is projected \$3,000 lower than the Adopted due to the use of capital proceeds, mainly the 2012 Certificates of Obligations funding the new water distribution line and ground storage tank on the Northwest side. Garbage Services are projected \$14,200 less than budget as the fuel surcharge rate is lower than previous years and is adjusted per requirements of a service contract with Waste Management.

Fiscal year 2016 expenses are anticipated to be \$3,253,331. Projected Expenses are \$26,078 or higher than the fiscal year 2016 amended budget due to chemicals and garbage collection. A \$10,000 increase in projected chemical cost is related to a higher volume of treated discharge. The volume treated correlates to the level of rainfall, as the region did receive record level of rainfall during the spring of 2016. The original 2016 budget for garbage collection was estimated using historical data, now projected on the fiscal year 2016 average monthly collection cost of \$24,108. However the overage is offset by an increase in revenue. The budget is projected to have an overall surplus of 40,436 without the inclusion of any potential salary savings. Ending balance at 9/30/16 is estimated to be \$1,832,372; with a 56% cash reserve ratio.

#### **Fiscal Year 2016-2017:**

Water & Sewer revenue is \$3,277,750, \$16,017 lower than last year's total revenue due to a change in non-operating transfers and a conservative outlook on potential cash to be invested. Water service charges are \$1,450,000, sewer service charges are \$1,135,000, and Union Tank Car wastewater is \$160,000, all remaining unchanged from the projected fiscal year 2016 with the exception of \$60,000 rate increase in sewer and representing 84% of the adopted revenue for 2017.

Fiscal year adopted budget is balanced at \$3,277,750 and includes annual transfers and financial obligations and transfers of \$1,123,300 with \$60,000 transferred to a new pay-as-you-go capital program. Expenses are \$24,419 more than last year due to savings in non-recurring expenses in due to capital programs.

Enhancements to the budget total \$148,954, \$36,454 recurring and \$112,500 non-recurring. Enhancements include an increase participation in information technology cost, 3.5% salary adjustment based on an employee merit increase, Pay-as-you-go CIP, and Capital Outlay required for CDBG sewer improvements. The adopted is near target with last year's forecast of \$50,000 in capital, as estimated in last year's fiscal budget outlook for fiscal year 2017; however the adjustment in the \$3 residential sewer base rate allows an additional \$60,000 for capital. The proposed budgeted budget submitted on 7/29/2016 permits the city portion of the CDBG capital to be programmed without any increase in rates. The grant is to replace/repair sewer lines that are aged and deteriorated causing excessive inflow and infiltration. Total CDBG grant is \$402,500 with contract funds at \$350,000. This project should be completed by the end of FY17 rehabilitating approximately 8,280 linear feet of 6" to 8" sewer lines. The adopted budget requires an adjustment to the residential rates for the inclusion of capital reconstruction (or extensive repair) to the aged utility infrastructure.

Supplemental Expenditures are detailed below:

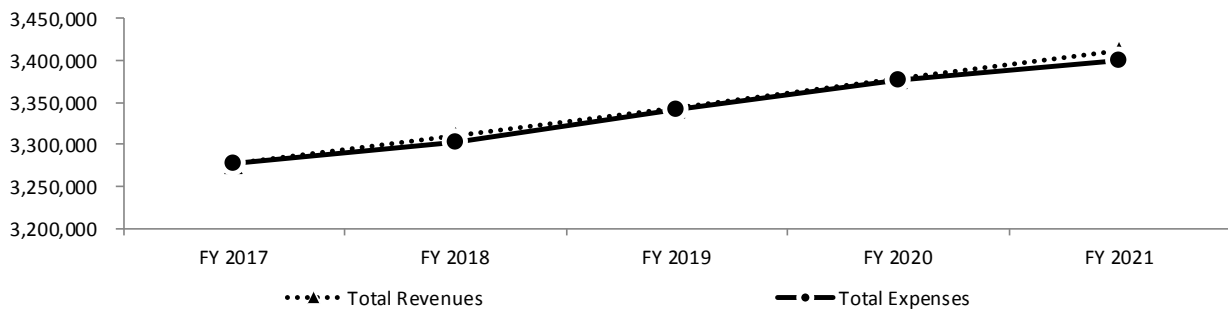
	Recurring	Non-recurring	Total
Information Technology Service Contract	7,700		7,700
Salary Adjustment (3.5% Merit)	28,754		28,754
Pay-as-you-go CIP		60,000	
Capital Outlay CDBG		52,500	52,500
<b>Total Adopted Water/Sewer Fund:</b>	<b>36,454</b>	<b>112,500</b>	<b>148,954</b>

Available ending balance at 9/30/2017 is expected to be \$1,832,372 with cash reserves at 56%.

### **FIVE YEAR PLAN**

A five year plan is programmed for forecasting purposes only. It is projected that Fund 300 will maintain a balanced budget for fiscal years ending 2017 through 2021 while providing \$865,000 in new and expanded programs. The plan consists of maintaining or improving our current levels of services that are funded by the Water & Sewer Fund.

	FY 2017 ADOPTED	FY 2018 PROJECTED	FY 2019 PROJECTED	FY 2020 PROJECTED	FY 2021 PROJECTED
Charges For Service	2,745,000	2,772,450	2,800,175	2,828,176	2,856,458
Other Service Charges	87,150	88,022	88,902	89,791	90,689
Interest	40,000	40,400	40,804	41,710	42,127
Other Fees	103,200	104,232	105,274	107,380	108,454
Garbage	302,400	305,424	308,478	311,563	314,679
<b>Total Revenues</b>	<b>3,277,750</b>	<b>3,310,528</b>	<b>3,343,633</b>	<b>3,378,620</b>	<b>3,412,406</b>
Water Administration	360,703	367,918	375,276	382,781	390,437
Water Production	755,933	771,052	786,473	802,202	818,246
Sewer Department	739,628	754,420	769,508	784,899	800,597
Sanitation Department	298,186	304,150	310,233	316,437	322,766
New Capital Programs	190,000	190,000	190,000	185,000	300,000
Financial Obligations	1,123,300	914,099	910,439	905,600	767,316
<b>Total Expenses</b>	<b>3,277,750</b>	<b>3,301,638</b>	<b>3,341,929</b>	<b>3,376,920</b>	<b>3,399,361</b>
Revenues Over Expenditures	0	8,890	1,704	1,700	13,044
Cash Balance - Beginning	1,832,372	1,832,372	1,841,261	1,842,965	1,844,665
<b>Cash Balance - Ending</b>	<b>\$1,832,372</b>	<b>\$1,841,261</b>	<b>\$1,842,965</b>	<b>\$1,844,665</b>	<b>\$1,857,710</b>
Reserve Requirement (25%)	819,437	825,409	835,482	844,230	849,840
Excess/(Deficit)	1,012,934	1,015,852	1,007,483	1,000,436	1,007,869



**WATER & SEWER FUND - 300**  
**FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
Charges For Service	2,677,591	2,685,000	2,685,000	2,745,000
Other Service Charges	91,463	86,900	87,150	87,150
Interest	43,054	45,000	42,000	40,000
Other Fees	93,307	96,080	99,200	103,200
Garbage	308,816	316,600	302,400	302,400
Non-Operating	365,759	0	78,017	0
<b>Total Revenues</b>	<b>\$3,579,991</b>	<b>\$3,229,580</b>	<b>\$3,293,767</b>	<b>\$3,277,750</b>
Water Administration	642,521	355,002	354,542	360,703
Water Production	1,000,684	754,141	774,569	755,933
Sewer Department	646,440	780,451	754,051	739,628
Sanitation Department	309,070	259,790	292,300	298,186
Financial Obligations	536,823	1,077,869	1,077,869	1,123,300
<b>Total Expenses</b>	<b>\$3,135,538</b>	<b>\$3,227,253</b>	<b>\$3,253,331</b>	<b>\$3,277,750</b>
Revenues Over Expenses	444,452	2,327	40,436	0
Cash Balance - Beginning	1,347,484	1,791,936	1,791,936	1,832,372
<b>Cash Balance - Ending</b>	<b>\$ 1,791,936</b>	<b>\$ 1,794,263</b>	<b>\$ 1,832,372</b>	<b>\$ 1,832,372</b>
Reserve Requirement (25%)		806,813	813,333	819,437
Excess/(Deficit)		987,450	1,019,039	1,012,934

**WATER & SEWER FUND - 300**  
**FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b>REVENUE:</b>				
<u>CHARGES FOR SERVICE</u>				
300-4000-09-0866 WASTE WATER REVENUE-UTC	1,457,378	1,450,000	1,450,000	1,450,000
300-4000-09-0866.WATER CHARGES	1,072,196	1,075,000	1,075,000	1,135,000
300-4000-09-0866.SEWER CHARGES	148,017	160,000	160,000	160,000
<b>TOTAL CHARGES FOR SERVICE</b>	<b>2,677,591</b>	<b>2,685,000</b>	<b>2,685,000</b>	<b>2,745,000</b>
<u>OTHER CHARGES FOR SERVICE</u>				
300-4000-09-0866.DIRECT WATER SALES	1,182	300	500	500
300-4000-09-0895-RECONNECT FEES	13,425	14,000	14,000	14,000
300-4000-09-0895.OVER / (SHORT)	(73)	0	0	0
300-4000-09-0895.RETURNED CHECK FEES	1,027	1,200	1,100	1,100
300-4000-09-0895.LATE CHARGES BILLED	65,959	63,000	63,000	63,000
300-4000-09-0895.MISC W&S BILLINGS	44	1,000	400	400
300-4000-09-0895.TAMPERING	375	400	400	400
300-4000-09-0850 INSURANCE PROCEEDS	1,865	0	0	0
300-4000-09-0895.TRANSFER FEES	40	100	50	50
300-4000-09-0895.OTHER MISC INCOME	119	200	200	200
300-4000-09-0895.CREDIT CHARGE FEES	7,501	6,700	7,500	7,500
<b>TOTAL SERVICE CHARGES</b>	<b>91,463</b>	<b>86,900</b>	<b>87,150</b>	<b>87,150</b>
<u>INTEREST</u>				
300-4000-10-0894 INTEREST INCOME	43,054	45,000	42,000	40,000
<b>TOTAL INTEREST</b>	<b>43,054</b>	<b>45,000</b>	<b>42,000</b>	<b>40,000</b>
<u>OTHER WATER FEES</u>				
300-4000-11-0867.METER SERVICE	7,140	7,080	7,200	7,200
300-4000-11-0867.WATER TAPS	12,492	15,000	18,000	22,000
300-4000-11-0868 WM MGMT FEES (REVENUE)	73,675	74,000	74,000	74,000
<b>TOTAL OTHER FEES</b>	<b>93,307</b>	<b>96,080</b>	<b>99,200</b>	<b>103,200</b>
<u>GARBAGE</u>				
300-4000-12-0873.GARBAGE PICKUP REVENUE	304,859	313,000	298,800	298,800
300-4000-12-0873.GARBAGE BAG INCOME	3,864	3,600	3,600	3,600
300-4000-12-0880 STREET FEE	93	0	0	0
<b>TOTAL GARBAGE</b>	<b>308,816</b>	<b>316,600</b>	<b>302,400</b>	<b>302,400</b>

**WATER & SEWER FUND - 300  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b>NON-OPERATING</b>				
300-4000-99-1000.CONTR.CAPITAL-CAP.PROJECTS	342,007	0	0	0
300-4000-99-1003 CONTRIBUTIONS EDC	23,752	0	0	0
300-4000-99-9800 TRANSFERS IN	0	0	78,017	0
<b>TOTAL NON-OPERATING</b>	<b>365,759</b>	<b>0</b>	<b>78,017</b>	<b>0</b>
<b>TOTAL REVENUES</b>	<b>\$3,579,991</b>	<b>\$3,229,580</b>	<b>\$3,293,767</b>	<b>\$3,277,750</b>

**WATER & SEWER FUND - 300  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b>EXPENSES:</b>				
<b><u>WATER ADMINISTRATION</u></b>				
<b><u>SALARIES &amp; BENEFITS</u></b>				
300-5310-01-1010 SALARIES	157,426	166,148	166,148	174,241
300-5310-01-1011 OVERTIME	2,172	1,500	1,500	1,500
300-5310-01-1020 GROUP INSURANCE	33,039	37,200	37,200	37,614
300-5310-01-1030 SOCIAL SECURITY CONTRIBUTION	11,968	12,825	12,825	13,449
300-5310-01-1040 RETIREMENT CONTRIBUTION	16,952	16,983	16,983	18,987
300-5310-01-1050 UNEMPLOYMENT COMPENSATION	105	828	828	828
300-5310-01-1060 WORKERS' COMPENSATION	1,821	3,718	3,718	4,308
300-5310-01-1080 MEDICAL EXAMS	216	0	0	0
300-5310-01-1090 ADM - PENSION EXPENSE	(2,304)	0	0	0
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>221,396</b>	<b>239,202</b>	<b>239,202</b>	<b>250,927</b>
<b><u>PROFESSIONAL SERVICES</u></b>				
300-5310-02-2040 ACCOUNTING/AUDIT	1,000	10,000	5,000	5,000
300-5310-02-2090 OTHER PROFESS.SERVICES	59,858	40,000	40,000	40,000
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>60,858</b>	<b>50,000</b>	<b>45,000</b>	<b>45,000</b>
<b><u>PROPERTY SERVICES</u></b>				
300-5310-03-2220 ELECTRICITY	2,597	3,100	3,000	3,100
300-5310-03-2420 EQUIPMENT REPAIR	0	500	500	500
<b>TOTAL PROPERTY SERVICES</b>	<b>2,597</b>	<b>3,600</b>	<b>3,500</b>	<b>3,600</b>
<b><u>OTHER SERVICES</u></b>				
300-5310-04-2720 ADVERTISING	230	200	1,700	1,500
300-5310-04-2730 PRINTING & BINDING	2,607	3,000	2,600	2,800
300-5310-04-2750 DUES & MEMBERSHIP	0	200	240	399
300-5310-04-2830 SEMINARS & SCHOOLS	0	1,000	1,500	1,500
300-5310-04-9900 CREDIT CARD FEES	6,011	6,200	6,200	6,200
<b>TOTAL OTHER SERVICES</b>	<b>8,849</b>	<b>10,600</b>	<b>12,240</b>	<b>12,399</b>
<b><u>SUPPLIES</u></b>				
300-5310-05-3010 OFFICE	3,639	3,600	3,600	3,500
300-5310-05-3030 EMPLOYEE RELATIONS	350	400	400	400
300-5310-05-3100 OTHER OPERATING SUPPLIES	853	1,800	1,800	1,400
300-5310-05-3115 JANITORIAL SUPPLIES	427	3,000	1,000	1,000
300-5310-05-3130 POSTAGE	14,653	15,500	15,500	15,000
<b>TOTAL SUPPLIES</b>	<b>19,922</b>	<b>24,300</b>	<b>22,300</b>	<b>21,300</b>

**WATER & SEWER FUND - 300**  
**FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<u>OTHER EXPENDITURES</u>				
300-5310-06-5070 OFFICE EQUIPMENT	0	1,500	1,500	477
300-5310-06-5095 CONTINGENCY	0	12,500	12,500	12,000
<b>TOTAL OTHER EXPENDITURES</b>	<b>0</b>	<b>14,000</b>	<b>14,000</b>	<b>12,477</b>
<u>FINANCIAL OBLIGATIONS</u>				
300-5310-99-8001 TRANSFER TO GF TECHNOLOGY	13,300	13,300	13,300	15,000
300-5310-99-8002 TRANSFER OUT - DEBT SERVICE	315,600	0	0	0
300-5310-99-8003 TRANSFERS OUT-CAPITAL	0	0	5,000	0
<b>TOTAL FINANCIAL OBLIGATIONS</b>	<b>328,900</b>	<b>13,300</b>	<b>18,300</b>	<b>15,000</b>
<b>TOTAL WATER ADMINISTRATION</b>	<b>\$642,521</b>	<b>\$355,002</b>	<b>\$354,542</b>	<b>\$360,703</b>

**WATER & SEWER FUND - 300**  
**FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b><u>WATER PRODUCTION</u></b>				
<b><u>SALARIES &amp; BENEFITS</u></b>				
300-5330-01-1010 SALARIES	223,904	297,716	297,716	308,259
300-5330-01-1011 OVERTIME	3,612	4,600	4,600	4,600
300-5330-01-1020 GROUP INSURANCE	91,288	132,156	132,156	96,995
300-5330-01-1030 SOCIAL SECURITY CONTRIBUTION	16,029	23,127	23,127	23,955
300-5330-01-1040 RETIREMENT CONTRIBUTION	22,899	30,625	30,625	33,819
300-5330-01-1050 UNEMPLOYMENT COMPENSATION	155	2,070	2,070	2,070
300-5330-01-1060 WORKERS' COMPENSATION	8,974	16,827	16,827	25,885
300-5330-01-1080 MEDICAL EXAMS	256	0	0	0
300-5310-01-1090 ADM - PENSION EXPENSE	(3,452)	0	0	0
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>363,665</b>	<b>507,121</b>	<b>507,121</b>	<b>495,583</b>
<b><u>PROFESSIONAL SERVICES</u></b>				
300-5330-02-2090 OTHER PROFESS.SERVICES	8,227	8,500	4,000	8,000
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>8,227</b>	<b>8,500</b>	<b>4,000</b>	<b>8,000</b>
<b><u>PROPERTY SERVICES</u></b>				
300-5330-03-2210 NATURAL GAS	621	650	650	650
300-5330-03-2220 ELECTRICITY	63,927	57,120	69,000	70,000
300-5330-03-2410 MOTOR VEHICLE REPAIR	2,839	4,000	8,000	8,000
300-5330-03-2420 EQUIPMENT REPAIR	15,127	15,000	15,000	15,000
300-5330-03-2430 FACILITY MAINTENANCE	9,374	17,000	17,000	11,000
300-5330-03-2520 EQUIPMENT RENTAL	943	1,000	1,000	1,000
<b>TOTAL PROPERTY SERVICES</b>	<b>92,831</b>	<b>94,770</b>	<b>110,650</b>	<b>105,650</b>
<b><u>OTHER SERVICES</u></b>				
300-5330-04-2700 PROPERTY/LIABILITY INSURANCE	11,994	15,000	16,992	17,000
300-5330-04-2720 ADVERTISING	23	500	506	1,000
300-5330-04-2730 PRINTING & BINDING	39	0	0	0
300-5330-04-2740 MEETING EXPENSES	250	350	350	350
300-5330-04-2750 DUES & MEMBERSHIP	0	400	0	0
300-5330-04-2830 SEMINARS & SCHOOLS	1,228	2,600	2,600	2,000
300-5330-04-6030 LICENSE EXPENSE	6,449	7,000	7,000	7,000
<b>TOTAL OTHER SERVICES</b>	<b>19,984</b>	<b>25,850</b>	<b>27,448</b>	<b>27,350</b>
<b><u>SUPPLIES</u></b>				
300-5330-05-3030 EMPLOYEE RELATIONS	700	700	850	850
300-5330-05-3040 GASOLINE/DIESEL	12,152	18,000	13,000	13,300
300-5330-05-3050 OIL/LUBE	184	500	300	300
300-5330-05-3060 SMALL TOOLS	2,743	3,000	3,000	2,900
300-5330-05-3080 UNIFORM EXPENSE	1,705	1,700	1,700	1,700
300-5330-05-3100 OTHER OPERATING SUPPLIES	4,361	5,000	5,500	5,500
300-5330-05-3105 LAB FEES/CHEMICALS	10,072	5,000	15,000	12,000
300-5330-05-3110 MATERIALS	60,298	48,000	50,000	43,000
300-5330-05-3120 CONSUMABLES	1,248	1,000	1,000	900
300-5330-05-3125 SAFETY	1,132	1,000	1,000	900
<b>TOTAL SUPPLIES</b>	<b>94,595</b>	<b>83,900</b>	<b>91,350</b>	<b>81,350</b>
<b><u>OTHER EXPENDITURES</u></b>				
300-5330-06-2435 STREET REPAIRS	30,684	28,000	28,000	28,000
300-5330-06-5040 MACHINERY	6,150	0	0	0
300-5330-06-5050 VEHICLES	385	0	0	0
<b>TOTAL OTHER EXPENDITURES</b>	<b>37,219</b>	<b>28,000</b>	<b>28,000</b>	<b>28,000</b>

**WATER & SEWER FUND - 300**  
**FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<u>DEPRECIATION</u>				
300-5330-08-6010 DEPRECIATION	378,164	0	0	0
<b>TOTAL DEPRECIATION</b>	<b>378,164</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>FINANCIAL OBLIGATIONS</u>				
300-5330-99-8000 TRANSFER OUT TO TECHNOLOGY	6,000	6,000	6,000	10,000
<b>TOTAL FINANCIAL OBLIGATIONS</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>10,000</b>
 <b>TOTAL WATER PRODUCTION</b>	 <b>\$1,000,684</b>	 <b>\$754,141</b>	 <b>\$774,569</b>	 <b>\$755,933</b>

**WATER & SEWER FUND - 300**  
**FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b><u>SEWER DEPARTMENT</u></b>				
<b><u>SALARIES &amp; BENEFITS</u></b>				
300-5350-01-1010 SALARIES	196,872	204,255	204,255	199,729
300-5350-01-1011 OVERTIME	24,127	28,500	28,500	28,500
300-5350-01-1020 GROUP INSURANCE	68,359	71,623	71,623	59,664
300-5350-01-1030 SOCIAL SECURITY CONTRIBUTION	15,488	16,888	16,888	17,542
300-5350-01-1040 RETIREMENT CONTRIBUTION	24,729	22,362	22,362	24,765
300-5350-01-1050 UNEMPLOYMENT COMPENSATION	49	1,139	1,139	1,139
300-5350-01-1060 WORKERS' COMPENSATION	5,371	10,284	10,284	11,310
300-5350-01-1080 MEDICAL EXAMS	80	0	0	0
300-5330-01-1090 WATER - PENSION EXPENSE	(2,303)	0	0	0
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>332,772</b>	<b>355,051</b>	<b>355,051</b>	<b>342,649</b>
<b><u>PROFESSIONAL SERVICES</u></b>				
300-5350-02-2090 OTHER PROFESS.SERVICES	16,027	10,000	5,000	10,000
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>16,027</b>	<b>10,000</b>	<b>5,000</b>	<b>10,000</b>
<b><u>PROPERTY SERVICES</u></b>				
300-5350-03-2220 ELECTRICITY	92,227	97,000	97,000	97,000
300-5350-03-2410 MOTOR VEHICLE REPAIR	3,686	4,000	7,000	4,000
300-5350-03-2420 EQUIPMENT REPAIR	10,294	8,000	7,000	7,500
300-5350-03-2430 FACILITY MAINTENANCE	55,447	102,119	95,119	55,000
300-5350-03-2440 SLUDGE REMOVAL	33,609	30,000	30,000	26,000
300-5350-03-2520 RENTAL EQUIPMENT	9,926	8,000	0	4,000
<b>TOTAL PROPERTY SERVICES</b>	<b>205,188</b>	<b>249,119</b>	<b>236,119</b>	<b>193,500</b>
<b><u>OTHER SERVICES</u></b>				
300-5350-04-2700 PROPERTY INSURANCE	28,388	37,600	39,900	40,129
300-5350-04-2720 ADVERTISING	4,025	200	2,000	2,000
300-5350-04-2740 MEETING EXPENSES	119	350	350	350
300-5350-04-2750 DUES & MEMBERSHIP	0	250	0	0
300-5350-04-2830 SEMINARS & SCHOOLS	3,118	3,100	3,100	3,100
300-5350-04-6030 LICENSE EXPENSE	10,735	14,000	12,000	11,000
300-5350-04-6035 PENALTIES AND FINES	4,263	4,000	0	0
<b>TOTAL OTHER SERVICES</b>	<b>50,649</b>	<b>59,500</b>	<b>57,350</b>	<b>56,579</b>
<b><u>SUPPLIES</u></b>				
300-5350-05-3030 EMPLOYEE RELATIONS	500	600	550	600
300-5350-05-3040 GASOLINE/DIESEL	12,656	16,000	10,000	11,000
300-5350-05-3050 OIL/LUBE	201	800	500	800
300-5350-05-3060 SMALL TOOLS	1,799	3,600	3,200	3,200
300-5350-05-3080 UNIFORM EXPENSE	1,745	1,500	1,500	1,500
300-5350-05-3100 OTHER OPERATING SUPPLIES	4,639	4,800	4,800	4,800
300-5350-05-3105 LAB FEES/CHEMICALS	47,871	45,000	48,000	48,000
300-5350-05-3110 MATERIALS	21,193	10,500	8,500	8,000
300-5350-05-3120 CONSUMABLES	1,428	1,000	1,000	1,000
300-5350-05-3125 SAFETY	881	1,000	500	500
300-5350-05-3130 POSTAGE	0	0	0	0
<b>TOTAL SUPPLIES</b>	<b>92,913</b>	<b>84,800</b>	<b>78,550</b>	<b>79,400</b>
<b><u>OTHER EXPENDITURES</u></b>				
300-5350-06-5050 VEHICLES	8	0	0	0
<b>TOTAL OTHER EXPENDITURES</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>

**WATER & SEWER FUND - 300  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<u>CAPITAL OUTLAY</u>				
300-5350-17-5090 OTHER CAPITAL OUTLAY	0	18,981	18,981	52,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>18,981</b>	<b>18,981</b>	<b>52,500</b>
<u>FINANCIAL OBLIGATIONS</u>				
300-5350-99-8000 TRANSFER OUT TO TECHNOLOGY	(51,117)	3,000	3,000	5,000
<b>TOTAL FINANCIAL OBLIGATIONS</b>	<b>(51,117)</b>	<b>3,000</b>	<b>3,000</b>	<b>5,000</b>
<b>TOTAL SEWER DEPARTMENT</b>	<b>646,440</b>	<b>780,451</b>	<b>754,051</b>	<b>739,628</b>

**WATER & SEWER FUND - 300  
FISCAL YEAR 2017 ADOPTED BUDGET**

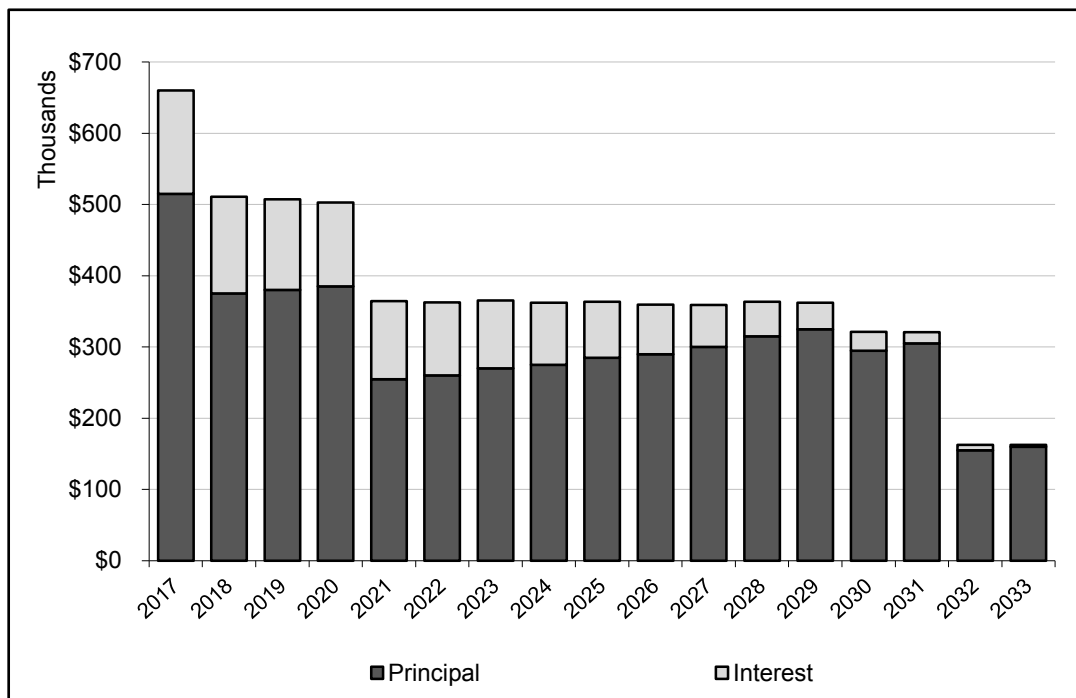
	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b><u>SANITATION DEPARTMENT</u></b>				
<b><u>GARBAGE</u></b>				
300-5370-07-2811 GARBAGE PICKUP-RESIDENTIAL	306,164	255,790	289,300	295,086
300-5370-07-3120 GARBAGE BAGS	2,906	4,000	3,000	3,100
<b>TOTAL GARBAGE</b>	<b>309,070</b>	<b>259,790</b>	<b>292,300</b>	<b>298,186</b>
<b>TOTAL SANITATION DEPARTMENT</b>	<b>\$309,070</b>	<b>\$259,790</b>	<b>\$292,300</b>	<b>\$298,186</b>
<b><u>BOND PAYMENTS</u></b>				
<b><u>FINANCIAL OBLIGATIONS</u></b>				
300-5380-99-9900 BOND PRINCIPAL PAYMENT	0	520,000	520,000	515,000
300-5380-99-9901 INTEREST ON BOND PAYMENTS	138,358	154,869	154,869	145,000
300-5380-99-9915 FISCAL AGENT FEES	3,310	3,000	3,000	3,300
300-5380-99-9920 2012A BOND ISSUE COSTS	(4,845)	0	0	0
300-5380-99-9921 TRANSFERS TO CIP	0	0	0	60,000
300-5380-99-9921 TRANSFERS TO GENERAL FUND	400,000	400,000	400,000	400,000
<b>TOTAL FINANCIAL OBLIGATIONS</b>	<b>536,823</b>	<b>1,077,869</b>	<b>1,077,869</b>	<b>1,123,300</b>
<b>TOTAL BOND PAYMENTS</b>	<b>\$536,823</b>	<b>\$1,077,869</b>	<b>\$1,077,869</b>	<b>\$1,123,300</b>
<b>TOTAL EXPENSES</b>	<b>\$3,135,538</b>	<b>\$3,227,253</b>	<b>\$3,253,331</b>	<b>\$3,277,750</b>

**WATER & SEWER DEBT MATURITY SCHEDULE  
AS OF 9/30/2016**

**WATER & SEWER LONG-TERM DEBT**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2016-2017	515,000	145,000	660,000
2017-2018	375,000	136,099	511,099
2018-2019	380,000	127,439	507,439
2019-2020	385,000	117,600	502,600
2020-2021	255,000	109,316	364,316
2021-2022	260,000	102,564	362,564
2022-2023	270,000	95,306	365,306
2023-2024	275,000	87,342	362,342
2024-2025	285,000	78,669	363,669
2025-2026	290,000	69,301	359,301
2026-2027	300,000	59,244	359,244
2027-2028	315,000	48,585	363,585
2028-2029	325,000	37,360	362,360
2029-2030	295,000	26,402	321,402
2030-2031	305,000	15,698	320,698
2031-2032	155,000	7,719	162,719
2032-2033	160,000	2,600	162,600
<b>TOTAL</b>	<b>5,145,000</b>	<b>1,266,243</b>	<b>6,411,243</b>

<b>Series Name</b>	<b>Principal Amount</b>
Series 2009 Water & Sewer Revenue Bond	410,000
Series 2011 Water & Sewer Revenue Bond	1,865,000
Series 2012A Certificates of Obligation	2,165,000
Series 2013 General Obligation Refunding Bonds	705,000
<b>TOTAL</b>	<b>5,145,000</b>



**SERIES 2009 WATER & SEWER REVENUE BOND  
AS OF 9/30/2016  
WATER & SEWER LONG-TERM DEBT**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2016-2017	25,000	14,950	39,950
2017-2018	25,000	14,300	39,300
2018-2019	25,000	13,600	38,600
2019-2020	25,000	12,825	37,825
2020-2021	30,000	11,888	41,888
2021-2022	30,000	10,815	40,815
2022-2023	30,000	9,698	39,698
2023-2024	35,000	8,454	43,454
2024-2025	35,000	7,071	42,071
2025-2026	35,000	5,636	40,636
2026-2027	35,000	4,175	39,175
2027-2028	40,000	2,580	42,580
2028-2029	40,000	860	40,860
<b>TOTAL</b>	<b>410,000</b>	<b>116,851</b>	<b>526,851</b>

**SERIES 2011 WATER & SEWER REVENUE BOND  
AS OF 9/30/2016  
WATER & SEWER LONG-TERM DEBT**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2016-2017	100,000	59,600	159,600
2017-2018	105,000	57,699	162,699
2018-2019	105,000	55,389	160,389
2019-2020	110,000	52,725	162,725
2020-2021	110,000	49,728	159,728
2021-2022	115,000	46,349	161,349
2022-2023	120,000	42,558	162,558
2023-2024	120,000	38,538	158,538
2024-2025	125,000	34,310	159,310
2025-2026	130,000	29,815	159,815
2026-2027	135,000	25,044	160,044
2027-2028	140,000	19,955	159,955
2028-2029	145,000	14,575	159,575
2029-2030	150,000	8,933	158,933
2030-2031	155,000	3,023	158,023
<b>TOTAL</b>	<b>1,865,000</b>	<b>538,241</b>	<b>2,403,241</b>

**SERIES 2012A CERTIFICATES OF OBLIGATION  
AS OF 9/30/2016  
WATER & SEWER LONG-TERM DEBT**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2016-2017	105,000	56,400	161,400
2017-2018	105,000	54,300	159,300
2018-2019	110,000	52,150	162,150
2019-2020	110,000	49,950	159,950
2020-2021	115,000	47,700	162,700
2021-2022	115,000	45,400	160,400
2022-2023	120,000	43,050	163,050
2023-2024	120,000	40,350	160,350
2024-2025	125,000	37,288	162,288
2025-2026	125,000	33,850	158,850
2026-2027	130,000	30,025	160,025
2027-2028	135,000	26,050	161,050
2028-2029	140,000	21,925	161,925
2029-2030	145,000	17,469	162,469
2030-2031	150,000	12,675	162,675
2031-2032	155,000	7,719	162,719
2032-2033	160,000	2,600	162,600
<b>TOTAL</b>	<b>2,165,000</b>	<b>578,901</b>	<b>2,743,901</b>

**SERIES 2013 GENERAL OBLIGATION REFUNDING BONDS  
AS OF 9/30/2016  
WATER & SEWER LONG-TERM DEBT**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2016-2017	285,000	14,050	299,050
2017-2018	140,000	9,800	149,800
2018-2019	140,000	6,300	146,300
2019-2020	140,000	2,100	142,100
<b>TOTAL</b>	<b>705,000</b>	<b>32,250</b>	<b>737,250</b>

**WATER/SEWER REVENUE DEBT SCHEDULE  
FY 2017 ADOPTED BUDGET**

<b>DATE</b>	<b>DESCRIPTION</b>	<b>AMOUNT ISSUED</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>PAYMENT TOTAL</b>	<b>AMOUNT OUTSTANDING AS OF 9/30/17</b>
3/1/2017	Series 2009 Water & Sewer	<b>555,000</b>	25,000	7,631	32,631	
9/1/2017	Revenue Bond			7,319	7,319	
	<b>Fiscal Year Total</b>		<u>25,000</u>	<u>14,950</u>	<u>39,950</u>	<u>385,000</u>
3/1/2017	Series 2011 Water & Sewer	<b>2,360,000</b>	100,000	30,213	130,213	
9/1/2017	Revenue Bond			29,388	29,388	
	<b>Fiscal Year Total</b>		<u>100,000</u>	<u>59,600</u>	<u>159,600</u>	<u>1,765,000</u>
3/1/2017	Series 2012A Certificates	<b>2,470,000</b>	105,000	28,725	133,725	
9/1/2017	of Obligation			27,675	27,675	
	<b>Fiscal Year Total</b>		<u>105,000</u>	<u>56,400</u>	<u>161,400</u>	<u>2,060,000</u>
3/1/2017	Series 2013 General Obligation	<b>1,575,000</b>	285,000	8,450	293,450	
9/1/2017	Refunding Bonds			5,600	5,600	
	<b>Fiscal Year Total</b>		<u>285,000</u>	<u>14,050</u>	<u>299,050</u>	<u>420,000</u>
	<b>TOTAL</b>	<b><u>6,960,000</u></b>	<b><u>515,000</u></b>	<b><u>145,000</u></b>	<b><u>660,000</u></b>	<b><u>4,630,000</u></b>

## CAPITAL EQUIPMENT FUND FISCAL YEAR 2017 ADOPTED BUDGET

### SUMMARY

The Capital Equipment Fund, also known as Fund 701, was created to set aside resources for capital equipment relating to the water and sewer utility system, also known as the city's Enterprise Fund or Fund 300. The fund was established in mid-year of fiscal year 2014. The fund is supported by charges for service to the utility customers and is set by the adoption of Council, currently part of the city's fee ordinance. Under the current fee structure, commercial consumers are charged \$7 for water and \$7 for sewer; likewise, residential consumers are charged \$1 for water and \$1 for sewer and are billed in conjunction with the main utility service fees on a monthly basis. The purpose of this fund is to provide the scheduled purchase and replacement of capital equipment and vehicles that support the city's Water and Sewer Enterprise Fund operation. The scheduled purchase and replacement is adopted annually as part of the budget process.

#### **Fiscal Year 2015-2016:**

Revenues for the Capital Equipment Fund are projected at \$724,200 for September 30, 2016. The city is collecting more than \$8,680 per month in the base water rate and more than \$8,150 per month in the base sewer rate. The city is projecting limited resources of interest earnings and sale of assets bringing total operating revenues to \$204,200. The fund has non-operating revenue of \$520,000 transferred from tax note proceeds in the Debt Service Fund for the Gradall and Jet Vacuum purchase. Total revenue is projected at \$724,200.

Expenses for the Capital Equipment Fund are projected to total \$745,011. Expenses include the purchase of a dump truck at \$68,495; a Gradall at \$280,000; a vacuum truck at \$240,000; a six inch dewatering sewer pump with trailer at \$40,336; and a down payment of \$11,314 to finance a new backhoe. The FY16 adopted equipment schedule was modified mid-year to accommodate financing \$65,257 over 36 months at 2.69% for a Case 580N backhoe and forgo a planned refurbishment of an existing backhoe within the fleet. The replacement backhoe was used as trade-in. A total of \$11,358 is required for two scheduled payments on the Case 580N. Debt Service of \$93,507 is required before year-end to finance both the Gradall and vacuum truck. Available fund balance at 9/30/2016 is projected at \$187,239. The cash purchase of the dump truck was actually budgeted in FY15 but delivered in FY16, otherwise revenues would exceed expenses.

#### **Fiscal Year 2016-2017:**

Revenues are estimated at \$204,200; of which \$202,100 are charges for service and \$2,100 is interest revenue. Revenues are estimated lower than the prior year by \$520,000 due to the non-operating proceeds in FY16 needed for obtaining the vacuum truck and Gradall.

Total adopted expenses are \$203,202, with \$62,000 available for additional capital outlay and \$141,202 needed for annual financial obligations. The adopted capital outlay includes the cash purchase of a utility trailer at \$11,000, a loader (equivalent to a Kubota LA525) at \$22,000, and pickup truck (fleet replacement) budgeted up to \$29,000. Total annual financial obligation for the jet vacuum truck and a Gradall is budgeted at \$118,485 and \$22,717 for the Backhoe.

Anticipated revenues of \$204,200 exceed expenses, generating a surplus of \$998. It is expected that additional savings in Fund 300 with the purchase new equipment will lower the cost of maintenance due to the age and replacement of the existing fleet. Ending cash balance at September 30, 2016, is estimated to be \$188,237.

#### **Tax Note Obligations:**

	FY16	FY17	FY18	FY19	FY20
<b>Vacuum Truck</b>					
Principal	\$40,449	\$51,236	\$52,584	\$52,584	\$53,933
Interest	\$2,708	\$3,450	\$2,609	\$1,747	\$884
	<b>\$43,157</b>	<b>\$54,685</b>	<b>\$55,194</b>	<b>\$54,331</b>	<b>\$54,817</b>
<b>Gradall Truck</b>					
Principal	\$47,191	\$59,775	\$61,348	\$61,348	\$62,921
Interest	\$3,159	\$4,024	\$3,044	\$2,038	\$1,032
	<b>\$50,350</b>	<b>\$63,800</b>	<b>\$64,392</b>	<b>\$63,386</b>	<b>\$63,953</b>

**Loan Obligations:**

	FY16	FY17	FY18	FY19	FY20
<b>Backhoe</b>					
Principal	\$10,514	\$21,457	\$22,041	\$11,245	\$0
Interest	\$844	\$1,260	\$676	\$114	\$0
	<b>\$11,358</b>	<b>\$22,717</b>	<b>\$22,717</b>	<b>\$11,358</b>	<b>\$0</b>

**Equipment Purchase and Replacement Schedule:**

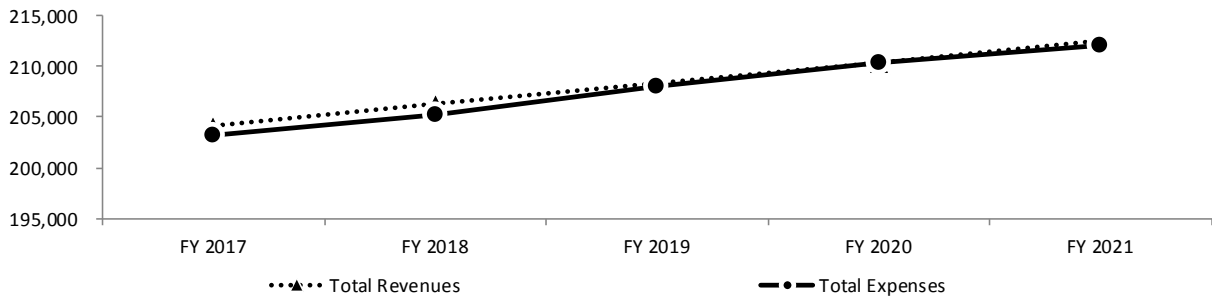
Equipment/Vehicle to be Purchased	Projected Est. Total Cost	Multi-Year Funding Schedule					
		FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Operating Revenue		204,200	204,200	206,242	208,304	210,387	212,491
Financing Proceeds		520,000	0	0	0	0	0
<b>Total Revenue</b>		<b>724,200</b>	<b>204,200</b>	<b>206,242</b>	<b>208,304</b>	<b>210,387</b>	<b>212,491</b>
<b>Cash Purchases</b>							
Dump Truck 1	68,500	68,495					
Jet Vac	240,000	240,000					
Gradall	280,000	280,000					
Backhoe 1	80,000	11,314					
Sewer Pump	45,000	40,336					
Utility Trailer	11,000		11,000				
Loader - Kubota LA525	22,000		22,000				
Pickup Truck Replacement 1	29,000		29,000				
Excavator	36,000			36,000			
Pickup Truck Replacement 2	27,000			27,000			
Equipment (TBD)	79,000				79,000		
Belt Press	305,000					65,000	
Backhoe 2	85,000						20,000
Dump Truck 2	72,500						72,500
Pickup Truck Replacement 3	27,500						27,500
Pickup Truck Replacement 4	27,500						27,500
<b>Cash Expenses</b>	<b>1,435,000</b>	<b>640,145</b>	<b>62,000</b>	<b>63,000</b>	<b>79,000</b>	<b>65,000</b>	<b>147,500</b>
<b>Financing Obligations</b>							
Jet Vac (Tax Note)		43,157	54,685	55,194	54,331	54,817	0
Gradall (Tax Note)		50,350	63,800	64,392	63,386	63,953	0
Backhoe 1 ( 2.69% Loan)		11,358	22,717	22,717	11,358	0	0
Belt Press (Est. 4% Future)		0	0	0	0	26,520	53,040
Backhoe 2 (Est. 4% Future)		0	0	0	0	0	11,520
<b>Financing</b>		<b>104,866</b>	<b>141,202</b>	<b>142,303</b>	<b>129,076</b>	<b>145,290</b>	<b>64,560</b>
<b>Total Expenses</b>		<b>745,011</b>	<b>203,202</b>	<b>205,303</b>	<b>208,076</b>	<b>210,290</b>	<b>212,060</b>
<b>Revenue Over Expenses</b>		<b>(20,811)</b>	<b>998</b>	<b>939</b>	<b>228</b>	<b>97</b>	<b>431</b>

**FIVE YEAR PLAN:**

A five year plan is programmed for forecasting purposes only. It is projected that Fund 701 will have a balanced budget or moderate surplus for fiscal years ending 2017 through 2021. The plan consists of major capital equipment purchases that are detailed on the Equipment Purchase and Replacement Schedule.

The following five year plan and chart is provided for planning purposes only, as the budget is adopted by Council annually:

	<b>FY 2017 ADOPTED</b>	<b>FY 2018 PROJECTED</b>	<b>FY 2019 PROJECTED</b>	<b>FY 2020 PROJECTED</b>	<b>FY 2021 PROJECTED</b>
Charges for Service	202,100	204,121	206,162	208,224	210,306
Other Revenue	0	0	0	0	0
Interest	2,100	2,121	2,142	2,164	2,185
Non-Operating Income	0	0	0	0	0
<b>Total Revenues</b>	<b>204,200</b>	<b>206,242</b>	<b>208,304</b>	<b>210,387</b>	<b>212,491</b>
Capital Outlay	62,000	63,000	79,000	65,000	147,500
Financial Obligations	141,202	142,303	129,076	145,290	64,560
<b>Total Expenses</b>	<b>203,202</b>	<b>205,303</b>	<b>208,076</b>	<b>210,290</b>	<b>212,060</b>
Revenues Over Expenditures	998	939	228	97	431
Fund Balance - Beginning	187,239	189,176	190,343	190,669	191,197
<b>Fund Balance - Ending</b>	<b>\$ 188,237</b>	<b>\$ 190,115</b>	<b>\$ 190,572</b>	<b>\$ 190,766</b>	<b>\$ 191,629</b>



**CAPITAL EQUIPMENT FUND - 701  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
Charges for Service	202,364	199,200	202,100	202,100
Other Revenue	17,763	0	0	0
Interest	884	600	2,100	2,100
Non-Operating Income	(54,117)	520,000	520,000	0
<b>Total Revenues</b>	<b>\$166,894</b>	<b>\$719,800</b>	<b>\$724,200</b>	<b>\$204,200</b>
Capital Outlay	(180)	596,000	640,145	62,000
Financial Obligations	0	120,637	104,866	141,202
<b>Total Expenses</b>	<b>(\$180)</b>	<b>\$716,637</b>	<b>\$745,011</b>	<b>\$203,202</b>
Revenues Over Expenses	167,074	3,163	(20,811)	998
Fund Balance - Beginning	0	208,050	208,050	187,239
<b>Fund Balance - Ending</b>	<b>\$ 208,050</b>	<b>\$ 211,213</b>	<b>\$ 187,239</b>	<b>\$ 188,237</b>

**CAPITAL EQUIPMENT FUND - 701  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b>REVENUES</b>				
<u>CHARGES FOR SERVICES</u>				
701-4000-01-0101 BASE WATER RATE	104,665	103,200	104,200	104,200
701-4000-01-0102 SEWER BASE RATE	97,455	96,000	97,900	97,900
701-4000-01-0103 PENALTIES	244	0	0	0
<b>TOTAL CHARGES FOR SERVICES</b>	<b>202,364</b>	<b>199,200</b>	<b>202,100</b>	<b>202,100</b>
<u>OTHER REVENUE</u>				
701-4000-09-0850 INSURANCE PROCEEDS	14,500	0	0	0
701-4000-09-0885 SALE OF VEHICLES	3,263	0	0	0
<b>TOTAL OTHER REVENUE</b>	<b>17,763</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>INTEREST</u>				
701-4000-10-0894 INTEREST	884	600	2,100	2,100
<b>TOTAL INTEREST</b>	<b>884</b>	<b>600</b>	<b>2,100</b>	<b>2,100</b>
<u>NON-OPERATING</u>				
701-4000-99-0900 TRANSFER IN	0	0	520,000	0
701-4000-99-0901 TRANSFER OUT	(54,117)	0	0	0
701-4000-99-0907 OTHER FINANCING SOURCES	0	520,000	0	0
<b>TOTAL NON-OPERATING</b>	<b>(54,117)</b>	<b>520,000</b>	<b>520,000</b>	<b>0</b>
<b>TOTAL REVENUES</b>	<b>\$166,894</b>	<b>\$719,800</b>	<b>\$724,200</b>	<b>\$204,200</b>

**CAPITAL EQUIPMENT FUND - 701  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b>EXPENSES</b>				
<u>CAPITAL OUTLAY</u>				
701-5730-17-2090 EQUIPMENT PURCHASES	0	76,000	51,650	33,000
701-5730-17-2095 VEHICLE PURCHASES	(180)	520,000	588,495	29,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>(180)</b>	<b>596,000</b>	<b>640,145</b>	<b>62,000</b>
<u>FINANCIAL OBLIGATIONS</u>				
701-5180-99-9900 PRINCIPAL - EQUIPMENT NOTE	0	91,938	98,155	132,468
701-5180-99-9901 INTEREST - EQUIPMENT NOTE	0	28,699	6,711	8,734
<b>TOTAL FINANCIAL OBLIGATIONS</b>	<b>0</b>	<b>120,637</b>	<b>104,866</b>	<b>141,202</b>
<b>TOTAL EXPENDITURES</b>	<b>(\$180)</b>	<b>\$716,637</b>	<b>\$745,011</b>	<b>\$203,202</b>

## HOTEL / MOTEL OCCUPANCY TAX FUND FISCAL YEAR 2017 ADOPTED BUDGET

### SUMMARY

The Hotel/Motel Occupancy Tax Fund is used to account for revenues realized from hotel occupancy taxes. Local hotel occupancy tax revenues may only be spent to establish or enhance a convention center, cover the administrative expenses for registering convention delegates, pay for tourism-related advertising and promotions, fund programs that enhance the arts or pay for historic preservation or restoration projects, and pay for sports related expenses pursuant to state law that will enhance tourism. By law, cities must spend at least 1% of hotel tax receipts on advertising, no more than 15% on art programs and a maximum of 50% on historic preservation.

Cleveland is home to several hotels and motels: Super 8, Motel 6, Budget Inn, Deluxe Inn, Best Western, Holiday Inn, and La Quinta. Hotel Occupancy Tax revenue is projected to be \$223,600 in fiscal year 2016. Expenditures for fiscal year 2016 total \$217,429 and include an amended budget for an additional \$30,000 for replacement of Civic Center carpet. Total expenditures include the proportionate use of funding for the Civic Center and Convention Visitor Bureau operation that is charged with promoting tourism to Cleveland, Texas.

Fiscal year 2017 revenue is \$223,600, with occupancy tax revenue at \$220,000 and total expenditures of \$223,600. The adopted budget is balanced.

The adopted budget includes changes the level of staff support with all employee cost split between the General Fund (60%) and Hotel/Motel Occupancy Tax Fund (40%). The percentage supported by the general fund continues to satisfy the cost of providing services that are considered outside civic center operations or outside the requirements of Hotel/Motel Occupancy Tax Fund.

The adopted supplemental expenditures include the following:

	<u>RECURRING</u>	<u>NON- RECURRING</u>	<u>TOTAL</u>
Information Technology Service Contract	20,000		20,000
Salary 3.5% (Merit)	2,570		1,469
Carpet Civic Center Lobby		5,000	5,000
Employee Pay Adjustments	4,870		4,870
Replace Dumpster Fencing		7,000	7,000
Replacement Chairs/Tables		1,175	1,175
Security System		11,600	11,600
Art Project		2,899	2,899
Cleveland 5K Run / Promotion (Annual)	5,000		5,000
<b>Total Supplemental Expenditures:</b>	<b>32,440</b>	<b>27,674</b>	<b>59,013</b>

Fiscal year 2017 includes funding for \$20,000 in information technology. In the past, the general fund has covered the cost of information technology services, now distributed proportionately between the major funds.

The budget includes recurring items to be incorporated in the succeeding budget years totaling \$32,440. Salaries and benefits include a 3.5% merit increase for city employees as well as an adopted salary adjustment to improve the ability to attract and maintain quality staff.

Fiscal year 2016 budget included several improvements to the civic center facility and the adopted continues the work to recondition the center as an attractive and viable facility. The carpet in the civic center lobby will be replaced as well as replacing the dumpster screening/fencing at the back of the facility. The adopted budget includes additional FF&E – mainly to satisfy the need for small event tables.

Another major non-recurring expenditure is a video security system similar to what is installed at city hall. This would allow us to monitor security risks as well as review video in the case of any loss or destruction of civic center property.

Fiscal year 2017 includes funding for an art project at \$2,899. Hotel/Motel Occupancy Tax Fund authorizes the expenditure of local hotel occupancy tax for a variety of art-related programs that also promote tourism and local hotel and convention activity. Specifically, it allows funding the encouragement, promotion, improvement, and application of the arts including instrumental and vocal music, dance, drama, folk art, creative writing, architecture, design and allied fields, painting, sculpture, photography, graphic and craft arts, motion pictures, radio, television, tape and sound recording, and other arts related to the presentation, performance, execution and exhibition of these major art forms.

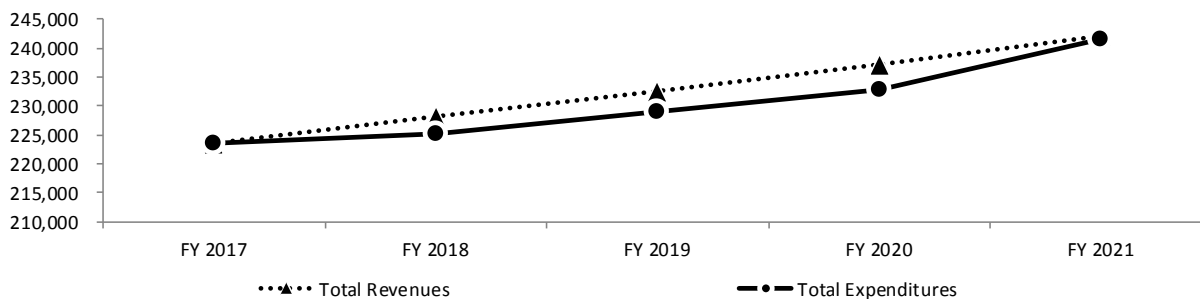
The Cleveland 5K Run is new sport tourism that will complement our Hometown Christmas event. Local hotel occupancy tax revenue is authorized to fund certain expenses, including promotional expenses, directly related to a sporting event. It is expected that the 5K will draw majority of the participants outside the city limits.

Fund balance for 9/30/17 is estimated to be \$513,120. In order to maintain a healthy reserve, \$55,900 is required to remain as unallocated fund balance. An estimated in excess reserve \$450,000 could be used towards future fiscal capital improvement program, possibly expanding the south parking lot at the civic center facility.

**FIVE YEAR PLAN**

A five year plan is programmed for forecasting purposes only. It is projected that Fund 600 will maintain at least a balanced budget while financing at least \$40,000 toward future capital programs.

	FY 2017 ADOPTED	FY 2018 PROJECTED	FY 2019 PROJECTED	FY 2020 PROJECTED	FY 2021 PROJECTED
<b>Total Revenues</b>	<b>223,600</b>	<b>228,072</b>	<b>232,633</b>	<b>237,286</b>	<b>242,032</b>
Hotel/Motel	48,399	34,067	34,748	35,443	36,152
Convention & Visitors' Bureau	175,201	151,165	154,188	157,272	160,418
Future Capital Programs		40,000	40,000	40,000	45,000
<b>Total Expenditures</b>	<b>223,600</b>	<b>225,232</b>	<b>228,937</b>	<b>232,715</b>	<b>241,570</b>



**HOTEL / MOTEL OCCUPANCY TAX FUND - 600**  
**FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b><u>REVENUES</u></b>				
Occupancy Tax	203,638	189,600	220,000	220,000
Interest	3,164	3,190	3,600	3,600
<b>Total Revenues</b>	<b>\$206,802</b>	<b>\$192,790</b>	<b>\$223,600</b>	<b>\$223,600</b>
<b><u>EXPENDITURES</u></b>				
Hotel/Motel	45,442	45,000	45,500	48,399
Convention & Visitors' Bureau	67,113	176,654	171,929	175,201
<b>Total Expenditures</b>	<b>\$112,555</b>	<b>\$221,654</b>	<b>\$217,429</b>	<b>\$223,600</b>
Revenues Over Expenses	94,248	(28,864)	6,171	0
Fund Balance - Beginning	412,701	506,949	506,949	513,120
<b>Fund Balance - Ending</b>	<b>\$ 506,949</b>	<b>\$ 478,085</b>	<b>\$ 513,120</b>	<b>\$ 513,120</b>
Reserve Requirement (25%)		55,414	54,357	55,900
Excess/(Deficit)		422,672	458,763	457,220

**HOTEL / MOTEL OCCUPANCY TAX FUND - 600  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b>REVENUES</b>				
<u>INTEREST</u>				
600-4000-10-0891 INTEREST INCOME	3,331	3,190	3,600	3,600
600-4000-10-0900 CREDIT CARD FEES	(167)	0	0	0
<b>TOTAL INTEREST</b>	<b>3,164</b>	<b>3,190</b>	<b>3,600</b>	<b>3,600</b>
<u>OCCUPANCY TAX</u>				
600-4000-15-0801 SUPER 8	10,698	15,600	17,000	17,000
600-4000-15-0802 MOTEL 6	30,410	27,600	32,000	32,000
600-4000-15-0803 BUDGET INN	2,796	2,800	2,500	2,500
600-4000-15-0804 DELUX INN	3,647	3,200	3,500	3,500
600-4000-15-0805 BEST WESTERN	38,100	34,800	45,000	45,000
600-4000-15-0810 HOLIDAY INN	62,362	57,600	60,000	60,000
600-4000-15-0815 LA QUINTA	55,625	48,000	60,000	60,000
<b>TOTAL OCCUPANCY TAX</b>	<b>203,638</b>	<b>189,600</b>	<b>220,000</b>	<b>220,000</b>
<b>TOTAL REVENUES</b>	<b>\$206,802</b>	<b>\$192,790</b>	<b>\$223,600</b>	<b>\$223,600</b>

**EXPENDITURES**

HOTEL/MOTEL

PROFESSIONAL SERVICES

600-5610-02-6050 CREDIT CARD FEES/HOTEL/MOTEL	760	0	500	500
600-5610-02-6070 CIVIC CENTER-REIMBURSEMENT	30,000	30,000	30,000	30,000
600-5610-02-6080 ADVERTISING/BILLBOARDS	14,682	15,000	15,000	15,000
600-5610-02-6081 ARTS	0	0	0	2,899
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>45,442</b>	<b>45,000</b>	<b>45,500</b>	<b>48,399</b>
<b>TOTAL HOTEL/MOTEL</b>	<b>45,442</b>	<b>45,000</b>	<b>45,500</b>	<b>48,399</b>

CONVENTION & VISITORS' BUREAU

SALARIES & BENEFITS

600-5620-01-1010 SALARIES	35,294	45,049	45,049	63,146
600-5620-01-1011 OVERTIME	292	1,000	1,000	1,500
600-5620-01-1015 AUTO ALLOWANCE	1,174	0	0	0
600-5620-01-1020 GROUP INSURANCE	1,858	7,816	7,816	10,935
600-5620-01-1030 FICA/MEDICARE	2,753	3,523	3,523	4,949
600-5620-01-1040 RETIREMENT	3,931	4,665	4,665	6,987
600-5620-01-1050 STATE UNEMPLOYMENT TAX	14	184	184	414
600-5620-01-1060 WORKERS COMPENSATION	185	197	197	989
600-5620-01-1080 MEDICAL EXAMS	108	0	0	0
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>45,609</b>	<b>62,434</b>	<b>62,434</b>	<b>88,920</b>

**HOTEL / MOTEL OCCUPANCY TAX FUND - 600  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<u>PROFESSIONAL SERVICES</u>				
600-5620-02-2090 NSD CONTRACT SERVICES	0	0	0	20,000
<b>TOTAL PROPERTY SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>
<u>PROPERTY SERVICES</u>				
600-5620-03-2220 ELECTRICITY	0	360	360	360
<b>TOTAL PROPERTY SERVICES</b>	<b>0</b>	<b>360</b>	<b>360</b>	<b>360</b>
<u>OTHER SERVICES</u>				
600-5620-04-2710 TELEPHONE	652	660	660	671
600-5620-04-2720 ADVERTISING	19,346	21,000	21,000	21,000
600-5620-04-2730 PROMOTIONAL MERCHANDISE	20	1,500	1,000	1,000
600-5620-04-2735 PRINTING MATERIALS	0	3,000	2,000	2,000
600-5620-04-2740 TRAVEL/MILEAGE	0	2,000	1,500	1,500
600-5620-04-2750 DUES/SUBSCRIPTIONS/MEMBERSHIP	870	1,100	1,100	1,100
600-5620-04-2760 TOURISM/TRADE SHOWS	0	1,500	1,500	1,500
600-5620-04-2770 CONVENTION SALES/SERVICING	0	2,000	1,000	1,000
600-5620-04-2780 VISITOR SERVICES	0	100	0	0
600-5620-04-2795 PUBLIC RELATIONS	40	300	0	0
600-5620-04-2830 SEMINARS/TRAINING	480	2,800	2,800	2,800
600-5620-04-3130 POSTAGE	0	1,000	1,000	1,000
<b>TOTAL OTHER SERVICES</b>	<b>21,408</b>	<b>36,960</b>	<b>33,560</b>	<b>33,571</b>
<u>SUPPLIES</u>				
600-5620-05-3010 OFFICE SUPPLIES	0	2,000	2,000	2,000
600-5620-05-3030 EMPLOYEE RELATIONS	61	400	75	75
600-5620-05-3100 OTHER OPERATING SUPPLIES	35	500	500	5,500
<b>TOTAL SUPPLIES</b>	<b>96</b>	<b>2,900</b>	<b>2,575</b>	<b>7,575</b>
<u>OTHER EXPENDITURES</u>				
600-5620-06-5066 SOFTWARE	0	1,000	0	0
<b>TOTAL OTHER EXPENDITURES</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>
<u>CAPITAL OUTLAY</u>				
600-5620-17-5090 OTHER CAPITAL OUTLAY >5,000	0	73,000	73,000	24,775
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>73,000</b>	<b>73,000</b>	<b>24,775</b>
<b>TOTAL CVB</b>	<b>\$67,113</b>	<b>\$176,654</b>	<b>\$171,929</b>	<b>\$175,201</b>
<b>TOTAL EXPENDITURES</b>	<b>\$112,555</b>	<b>\$221,654</b>	<b>\$217,429</b>	<b>\$223,600</b>

## SPECIAL REVENUE FUND 900 FISCAL YEAR 2017 PROPOSED BUDGET

### SUMMARY

The Special Revenue Fund, also known as Fund 900, is a fund set aside to account for special or restricted resources that are separate from General Fund operations. Special revenues included in Fund 900 are Red Light Camera and Federal Seizures.

#### **Fiscal Year 2015-2016:**

Revenues for Red Light Camera (RLC) are projected at \$3,500 and reserves \$350 for any additional collection fees. The city terminated the contract with American Traffic Solutions (ATS) in FY15, removing the camera system; however the city continues to generate collections from past violators. The city also received \$2,243 for annual Law Enforcement Officers Standards and Education (LEOSE) in FY16 and proceeds are accounted for in the RLC. RLC major revenue source for the fiscal year is a final judgement on \$201,100 in seized currency that was released by the 75<sup>th</sup> District Court due to substantial connection with criminal activity. No additional federal seizures are projected for the remaining or future fiscal years.

Council planned to use a majority of funds from RLC, drawing the fund down \$120,000 to support additional capital equipment and information technology needs, with full knowledge that the General Fund would have to absorb the cost of services in the following year. Resembling the funds revenue, expenses are higher than expected. With the final judgement on the seized currency, a portion (40%) was rewarded to Liberty County, plus all court fees. A total of \$80,239 of unrealized expense was paid as ordered by the Court. Another major expense was the State Regional trauma payment of \$88,055 required by law for the RLC operation and activity.

#### **Fiscal Year 2016-2017:**

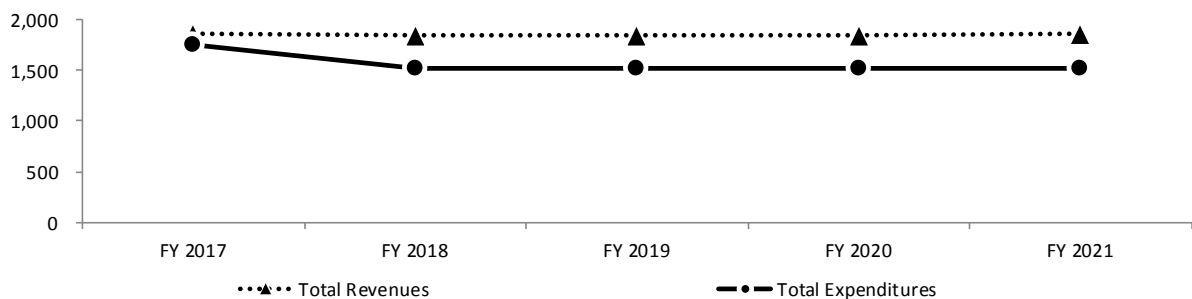
Revenues are estimated to be \$1,870; of which \$1,500 are proceeds from the annual Law Enforcement Officers Standards and Education (LEOSE). Other than interest, no revenue from actual red light cameras is projected in FY17.

Operational needs formally supported by the RLC are absorbed by the General Fund, and in some cases other funds. The remaining funds from the judgement on seized currency remain as part of Fund 900 fund balance. Ending cash balance at September 30, 2017, is estimated to be \$109,828.

### FIVE YEAR PLAN

A five year plan is programmed for forecasting purposes only. It is projected that Fund 900 will have limited activity for fiscal years ending 2017 through 2021. The plan consists of limited training through the use of LEOSE.

	FY 2017 PROPOSED	FY 2018 PROJECTED	FY 2019 PROJECTED	FY 2020 PROJECTED	FY 2021 PROJECTED
<b>Total Revenues</b>	<b>1,870</b>	<b>1,844</b>	<b>1,845</b>	<b>1,855</b>	<b>1,865</b>
<b>Total Expenditures</b>	<b>1,750</b>	<b>1,515</b>	<b>1,515</b>	<b>1,515</b>	<b>1,515</b>
Revenues Over Expenditures	120	329	330	340	350
Fund Balance - Beginning	109,828	110,277	110,935	111,606	112,296
<b>Fund Balance - Ending</b>	<b>\$ 109,948</b>	<b>\$ 110,605</b>	<b>\$ 111,265</b>	<b>\$ 111,946</b>	<b>\$ 112,646</b>



**SPECIAL REVENUE FUND - 900**  
**FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
Red Light Camera	394,486	0	5,393	1,500
Interest	1,939	0	895	370
Seizures	22,006	1,000	201,100	0
Non-Operating	(4,780)	0	0	0
<b>Total Revenues</b>	<b>\$413,651</b>	<b>\$1,000</b>	<b>\$207,388</b>	<b>\$1,870</b>
Capital Projects	2,743	0	0	0
Money Seizures	1,175	1,000	85,539	0
Red Light Camera	304,142	57,000	130,702	1,750
Red Light Camera -Project	71,827	63,807	55,220	0
<b>Total Expenditures</b>	<b>\$379,887</b>	<b>\$121,807</b>	<b>\$271,461</b>	<b>\$1,750</b>
Revenues Over Expenses	33,764	(120,807)	(64,073)	120
Fund Balance - Beginning	140,137	173,901	173,901	109,828
<b>Fund Balance - Ending</b>	<b>\$ 173,901</b>	<b>\$ 53,094</b>	<b>\$ 109,828</b>	<b>\$ 109,948</b>

**SPECIAL REVENUE FUND - 915  
COURT TECHNOLOGY  
FISCAL YEAR 2017 ADOPTED BUDGET**

**COURT TECHNOLOGY FUND:**

The Texas Code of Criminal Procedure authorizes Municipal Court to collect a fee from each defendant found guilty of a misdemeanor. The revenues generated from this fee may only be used to fund court technology and includes such items as computer equipment, imaging systems, electronic kiosks, docket management systems, and electronic ticket writers. Fiscal year 2017 revenue is \$7,351, with expenditures of \$6,500 for Information Technology service needs. Fund balance 9/30/17 is estimated to be \$10,004.

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
Court Special Revenue	7,980	0	7,182	7,326
Interest	0	0	25	25
<b>Total Revenues</b>	<b>\$7,980</b>	<b>\$0</b>	<b>\$7,207</b>	<b>\$7,351</b>
Court Special Expenditures	6,034	0	0	6,500
<b>Total Expenditures</b>	<b>\$6,034</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,500</b>
Revenues Over Expenses	1,946	0	7,207	851
Fund Balance - Beginning	0	1,946	1,946	9,153
<b>Fund Balance - Ending</b>	<b>\$1,946</b>	<b>\$1,946</b>	<b>\$9,153</b>	<b>\$10,004</b>

**SPECIAL REVENUE FUND - 916  
COURT SECURITY  
FISCAL YEAR 2017 ADOPTED BUDGET**

**COURT SECURITY FUND:**

Municipal Court collects a fee from each defendant found guilty of a misdemeanor. Pursuant to the Texas Code of Criminal Procedure, revenues generated from this fee must be deposited into a special fund. The money collected may be used only to fund court security and includes such items as metal detectors, surveillance equipment, security personnel, security hardware, personnel security training, or other security measures. Fiscal year 2017 revenue is \$5,025, with expenditures of \$5,000 for Security needs. Fund balance 9/30/17 is estimated to be \$11,035.

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
Court Special Revenue	5,985	0	5,000	5,000
Interest	0	0	25	25
<b>Total Revenues</b>	<b>\$5,985</b>	<b>\$0</b>	<b>\$5,025</b>	<b>\$5,025</b>
Court Special Expenditures	0	0	0	5,000
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>
Revenues Over Expenses	5,985	0	5,025	25
Fund Balance - Beginning	0	5,985	5,985	11,010
<b>Fund Balance - Ending</b>	<b>\$5,985</b>	<b>\$5,985</b>	<b>\$11,010</b>	<b>\$11,035</b>

**UNITY DONATION FUND - 102**  
**FISCAL YEAR 2017 ADOPTED BUDGET**

The Unity Committee Donation Fund is a fiduciary fund are used to account for assets held in trust by the the City of Cleveland for the benefit of community organizations or other local entities. The current purpose for the Unity Committee Donation Fund is used to account for all donations related to Unity Committee sponsored events such evenets as July Fireworks and Bunny Blast. Charitable donations from the community represent the primary source of funding.

Expenditures in fiscal year 2016 total \$18,200, including \$13,500 for Fourth of July Fireworks. Expenditures in fiscal year 2017 total \$18,100 and the estimated amount available is \$7,504 on 9/30/2017.

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<b>REVENUE:</b>				
<u>INTEREST</u>				
102-4000-10-0894 INTEREST	34	25	45	50
<b>TOTAL INTEREST</b>	<b>34</b>	<b>25</b>	<b>45</b>	<b>50</b>
<u>COMMUNITY EVENTS</u>				
102-4000-30-0100 DONATIONS - CLEANUP CLEVELAND	100	500	200	200
102-4000-30-0110 DONATIONS - TREAT STREET	0	500	200	200
102-4000-30-0115 DONATIONS - BUNNY BLAST	209	300	300	300
102-4000-30-0120 DONATIONS - JULY FIREWORKS	13,091	13,500	13,500	13,500
102-4000-30-1030 DONATIONS - CHRISTMAS	5,235	3,600	3,600	3,600
102-4000-30-1040 I LOVE CLEVELAND CAMPAIGN	0	500	500	500
<b>TOTAL COMMUNITY EVENTS</b>	<b>18,635</b>	<b>18,900</b>	<b>18,300</b>	<b>18,300</b>
<b>TOTAL REVENUES</b>	<b>\$18,669</b>	<b>\$18,925</b>	<b>\$18,345</b>	<b>\$18,350</b>
<u>EXPENDITURES</u>				
<u>COMMUNITY EVENTS</u>				
102-5100-30-1010 CLEANUP CLEVELAND	0	500	100	100
102-5100-30-1020 TREAT STREET	0	500	100	100
102-5100-30-1030 BUNNY BLAST	208	300	300	300
102-5100-30-1040 JULY FIREWORKS	10,380	13,100	13,500	13,500
102-5100-30-1050 HOMETOWN CHRISTMAS	3,122	3,500	3,600	3,500
102-5100-30-1060 I LOVE CLEVELAND CAMPAIGN	0	500	500	500
102-5100-30-3130 POSTAGE	0	250	100	100
<b>TOTAL COMMUNITY EVENTS</b>	<b>13,710</b>	<b>18,650</b>	<b>18,200</b>	<b>18,100</b>
<b>TOTAL EXPENDITURES</b>	<b>\$13,710</b>	<b>\$18,650</b>	<b>\$18,200</b>	<b>\$18,100</b>
Revenues Over Expenses	4,959	275	145	250
Fund Balance - Beginning	2,150	7,109	7,109	7,254
<b>Fund Balance - Ending</b>	<b>\$ 7,109</b>	<b>\$ 7,384</b>	<b>\$ 7,254</b>	<b>\$ 7,504</b>

## CLEVELAND ECONOMIC DEVELOPMENT CORPORATION FISCAL YEAR 2017 ADOPTED BUDGET

### SUMMARY

EDC Fund supports industrial development projects such as business infrastructure, manufacturing and research and development. The Cleveland EDC is a Type B corporation and is a component unit of the City of Cleveland.

#### **Fiscal Year 2015-2016:**

Total Revenues are projected to be \$603,733, \$134,117 less than the amended budget. The decrease is due to a non-operating revenue booking of the \$200,000 pipeline easement, which was accounted for at the end of fiscal year 2015, after the adoption of fiscal year 2016 budget, but prior to the start of October 1 fiscal year. Operating Revenue remains \$17,309 higher than anticipated due to sales tax revenue, originally projected at \$504,000, and projected over by \$35,280, 7.0% above the amended budget due to the growth in sales tax collection and conservative budgeting from the prior year. Revenue from the Municipal Sports Park will not meet original expectations projected revenues by \$16,887 due to record rainfall during the peak season. A net gain of \$48,575 on the sale of the land to South Central Sands is shown as non-operating revenue. The board also approved \$118,000 Capital Improvements to the Municipal Park, which include Playground FF&E and is funded from multiple sources. Additional improvements pursued include fencing of Field #4, shade structures, a basketball court and parking improvements. Sources for funding include restricted cash designated for Municipal Park Improvements, remaining Bond proceeds from 2012, and City contribution of \$25,000. Funding sources will not cover the completion of all projects Adopted by the Board.

Total Expenses for fiscal year 2015-2016 are projected at \$698,410, a savings of \$8,980 from the amended budget mainly due to \$30,000 savings in Incentives. The Corporation is projected to have \$6,060 over in legal services due to unanticipated sale of industrial park property and continued maintenance of the Municipal Sports Park. Ending fund balance at 9/30/2016 is \$1,659,626, \$125,137 less than the amended budget and \$209,775 over fiscal year 2015 beginning balance.

FY16 capital improvements include \$281,840 for the Industrial Park water line, Pelican Road improvements and to secure a future sewer line crossing at Highway 787. The FY2016 projects are planned for completion in the early part of FY2017 and may need additional funding to finalize. The Board would have the option to amend the budget if necessary.

#### FY16: Other Current/Midyear CIP Programs:

The City and EDC will use \$118,000 towards improvements to the Municipal Sports Park. Funding sources include 2012 Bond Funds, restricted/reserved cash for the park and funded allocation from FY16 City's Public Works budget. This action was approved by a Resolution of Council. Staff received original bids on ballfield fencing; however field dimension and placement must be resolved before moving forward. The remaining funds from the Current/Midyear CIP Programs will not cover the total fencing cost of Field #4 or the remaining requests, which includes a Pavilion/Shade Structure and Basketball Court. Staff has purchased \$78,000 in playground equipment.

Sports Park Playground FF&E	\$78,000	
Baseball Field #4 Fencing	\$40,000	(Partially funded)
Pavilion/Shade Structure	\$0	(Unfunded)
Basketball Court	\$0	(Unfunded)
	\$118,000	

#### **Fiscal Year 2016-2017 Budget:**

Total Revenues are budgeted at \$558,773, of which \$544,673, or 97%, is from sales tax remittances. Total Operating Revenues are budgeted \$3,614 higher than the prior year. Sales tax is budgeted to remain steady with the fiscal year 2016 projection, only increases by 1% over the fiscal year. A total of \$6,000 is budgeted as revenue from the Municipal Sports Park. Interest revenue is anticipated at \$8,000, lower than last year due to the use of cash on hand mainly towards Capital Improvements. Although the Board is actively seeking Industrial development within the Industrial Park, the Corporation does not budget any anticipated gain on the sale of property.

Total Expenses are \$546,735, \$151,675, more than fiscal year 2015-2016 projection. The fiscal year 2016-2017, budget supports general operation costs, financial obligations as well as provide the same level of service for business incentives, sports park maintenance, job training and scheduled capital improvements. Also supported is Other Capital Improvements of \$10,000 for continuation of demolition or new housing program, \$75,000 for the daily operation maintenance of the Sports Park, and 92,100 for capital improvements to the Municipal Park. Base expenses include Other Financial Obligations of \$259,635 with \$52,710 for the annual note payments on the Business Park and \$206,075 for principal and interest on issued debt relating to the Sports Park and the Business Park water well. Ending fund balance estimated at \$1,671,664, a surplus \$12,038.

**FY2017 Program Requests:**

The Corporation will allocate \$80,000 toward Sports Park restroom facilities near the current T-Ball fields. An additional Restroom facility would make the park more attractive, especially for T-Ball play. The current limited availability and access is a common grievance that could impact future play at the facility. Permanent restrooms would allow the discontinuation of portable restrooms serviced by outside vendors. Also proposed at the T-Ball Fields is the Installation of field lights, permitting flexibility to schedule additional play on the two existing fields. The Corporation has requested that the facility be build similar to specifications as the existing restroom facilities.

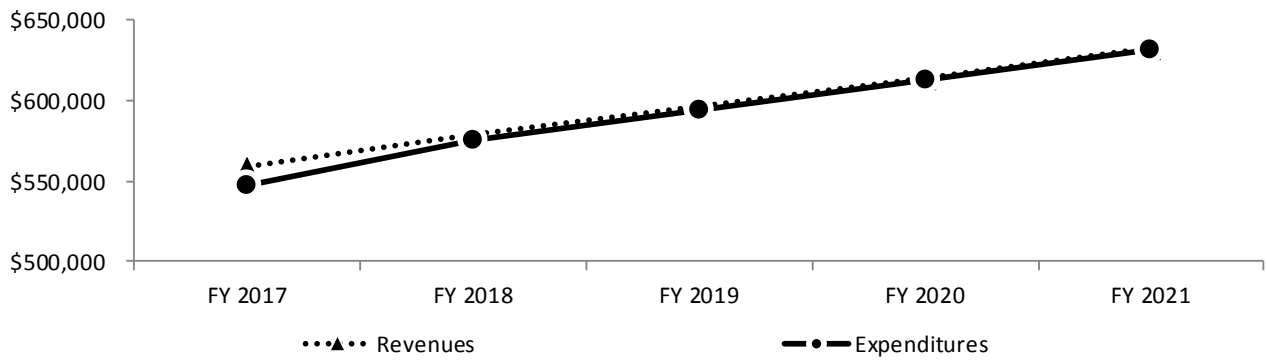
The Board has approved a bunker rake, estimated at \$12,100, to improve efficiency in preparing the ballfields for standard play. It is estimated that a proper bunker rake will cut the field preparation time by 50%. The Board amended the FY17 Budget before council adoption to include the purchase.

Revenues exceed expenses by \$12,038 and include \$80,000 toward Sports Park restroom facilities and \$12,100 for the purchase of the bunker rake

**FIVE YEAR PLAN**

The following five year plan and chart is provided for planning purposes only, as the budget is adopted by the Board and Council annually:

	<b>FY 2017 ADOPTED</b>	<b>FY 2018 PROJECTED</b>	<b>FY 2019 PROJECTED</b>	<b>FY 2020 PROJECTED</b>	<b>FY 2021 PROJECTED</b>
<b>Total Revenues</b>	<b>\$558,773</b>	<b>\$578,330</b>	<b>\$595,680</b>	<b>\$613,550</b>	<b>\$631,957</b>
Operations	\$75,000	\$76,500	\$78,030	\$79,591	\$81,182
Debt Obligations	\$259,635	\$258,784	\$256,384	\$258,309	\$215,560
Sports Park Maintenance	\$75,000	\$75,000	\$75,000	\$0	\$0
Incentives	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000
Infrastructure Improvements	\$92,100	\$120,000	\$140,000	\$230,000	\$290,000
<b>Total Expenses</b>	<b>\$546,735</b>	<b>\$575,284</b>	<b>\$594,414</b>	<b>\$612,900</b>	<b>\$631,743</b>
Revenues Over Expenses	12,038	3,045	1,265	650	214
<b>Fund Balance - Ending</b>	<b>\$1,671,664</b>	<b>\$1,674,709</b>	<b>\$1,675,975</b>	<b>\$1,676,625</b>	<b>\$1,676,839</b>
Reserve & Restricted	\$396,319	402,606	404,988	411,534	373,496
Excess/(Deficit)	1,275,345	1,272,104	1,270,987	1,265,090	1,303,343



**ECONOMIC DEVELOPMENT CORPORATION FUND - 200  
FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<u>Sales Taxes</u>				
Sales Tax Revenues	508,384	504,000	539,280	544,673
Structure Demo Liens	3,584	3,500	0	0
Other Revenue	0	0	188	0
Credit Card Fees	102	200	100	100
<b>Total Sales Taxes</b>	<b>512,070</b>	<b>507,700</b>	<b>539,568</b>	<b>544,773</b>
<u>Interest</u>				
Interest Revenue	7,407	7,650	9,978	8,000
<b>Total Interest</b>	<b>7,407</b>	<b>7,650</b>	<b>9,978</b>	<b>8,000</b>
<u>Sports Park</u>				
Sports Events/Municipal Park	18,189	22,500	5,613	6,000
<b>Total Sports Park</b>	<b>18,189</b>	<b>22,500</b>	<b>5,613</b>	<b>6,000</b>
<b>Total Operating Revenues</b>	<b>\$537,666</b>	<b>\$537,850</b>	<b>\$555,159</b>	<b>\$558,773</b>
<u>Non-Operating</u>				
Gain (Loss) Sale of Assets	200,000	200,000	48,575	0
<b>Total Non-Operating</b>	<b>200,000</b>	<b>200,000</b>	<b>48,575</b>	<b>0</b>
<b>Total Revenues</b>	<b>\$737,666</b>	<b>\$737,850</b>	<b>\$603,733</b>	<b>\$558,773</b>

**ECONOMIC DEVELOPMENT CORPORATION FUND - 200**  
**FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<u>Professional Services</u>				
Legal/General	10,378	3,000	9,060	12,000
Accounting/Audit	2,500	3,500	3,500	3,500
Administrative-Contract	17,100	18,000	18,000	18,000
Administrative-City	7,200	7,200	7,200	7,200
Other Prof. Services	0	0	2,000	2,000
<b>Total Professional Services</b>	<b>37,178</b>	<b>31,700</b>	<b>39,760</b>	<b>42,700</b>
<u>Other Services</u>				
Marketing	15,368	10,000	10,000	10,000
Travel/Meals/Entertain	2,782	6,000	6,000	6,000
Credit Card Fee Charges	2,390	2,300	2,300	2,300
Dues & Membership	489	400	400	400
Training	525	1,500	1,000	1,500
<b>Total Other Services</b>	<b>21,554</b>	<b>20,200</b>	<b>19,700</b>	<b>20,200</b>
<u>Supplies</u>				
Office	8	100	0	0
Postage	1	100	50	100
Other Operating Supplies	1,503	1,200	1,200	2,000
<b>Total Supplies</b>	<b>1,512</b>	<b>1,400</b>	<b>1,250</b>	<b>2,100</b>
<u>Infrastructure</u>				
CBD Improvements	0	0	0	0
Industrial Park	9,704	281,840	281,840	0
Park Improvements	7,583	0	0	92,100
Park Maintenance	93,983	55,200	73,826	75,000
<b>Total Infrastructure</b>	<b>111,270</b>	<b>337,040</b>	<b>355,666</b>	<b>167,100</b>
<u>Affordable Housing</u>				
Demo/Clear - New Housing	4,381	10,000	5,000	10,000
<b>Total Affordable Housing</b>	<b>4,381</b>	<b>10,000</b>	<b>5,000</b>	<b>10,000</b>

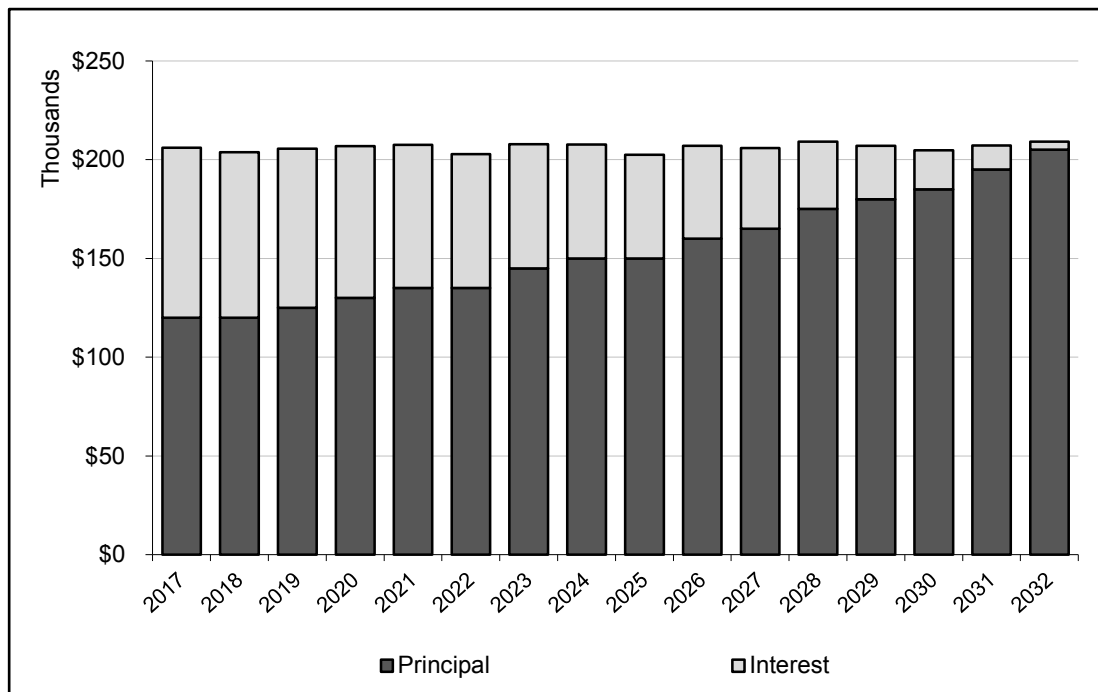
**ECONOMIC DEVELOPMENT CORPORATION FUND - 200**  
**FISCAL YEAR 2017 ADOPTED BUDGET**

	FY 2015 YEAR END ACTUAL	FY 2016 AMENDED BUDGET	FY 2016 YEAR END PROJECTED	FY 2017 ADOPTED BUDGET
<u>Manufacturing/Industrial</u>				
Incentives - Union Tank	0	0	0	0
Incentives	0	30,000	0	30,000
Job Training (LCWA/CISD)	15,000	15,000	15,000	15,000
<b>Total Manufacturing/Industrial</b>	<b>15,000</b>	<b>45,000</b>	<b>15,000</b>	<b>45,000</b>
<b>Total Operating Expenses</b>	<b>\$190,895</b>	<b>\$445,340</b>	<b>\$436,376</b>	<b>\$287,100</b>
<u>Non-Operating</u>				
Transfer Out	207,345	0	0	0
Contributions - W/S	23,752	0	0	0
Principal on Land Note	0	43,627	43,627	45,931
Interest on Land Note	11,223	9,082	9,082	6,779
Principal on 2012 Series	0	120,000	120,000	120,000
Interest on 2012 Series	0	88,475	88,475	86,075
Fiscal Agent Fees	0	866	850	850
<b>Total Non-Operating</b>	<b>242,320</b>	<b>262,050</b>	<b>262,034</b>	<b>259,635</b>
<b>Total Expenses</b>	<b>\$433,215</b>	<b>\$707,390</b>	<b>\$698,410</b>	<b>\$546,735</b>
<i>Revenues Over Expenses (Operating)</i>	<i>346,771</i>	<i>92,510</i>	<i>118,783</i>	<i>271,673</i>
<i>Revenues Over Expenses (Total)</i>	<i>304,452</i>	<i>30,460</i>	<i>(94,677)</i>	<i>12,038</i>
Fund Balance - Beginning	1,449,851	1,754,303	1,754,303	1,659,626
<b>Fund Balance - Ending</b>	<b>\$ 1,754,303</b>	<b>\$ 1,784,763</b>	<b>\$ 1,659,626</b>	<b>\$ 1,671,664</b>
Reserve Requirement (25%)	108,304	176,848	174,603	136,684
Restricted	242,320	262,050	262,034	259,635
Excess/(Deficit)	1,403,679	1,345,865	1,222,989	1,275,345

**EDC DEBT MATURITY SCHEDULE  
AS OF 9/30/2016  
EDC TAX SUPPORTED LONG-TERM DEBT**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2016-2017	120,000	86,075	206,075
2017-2018	120,000	83,675	203,675
2018-2019	125,000	80,600	205,600
2019-2020	130,000	76,775	206,775
2020-2021	135,000	72,463	207,463
2021-2022	135,000	67,738	202,738
2022-2023	145,000	62,838	207,838
2023-2024	150,000	57,675	207,675
2024-2025	150,000	52,425	202,425
2025-2026	160,000	47,000	207,000
2026-2027	165,000	40,900	205,900
2027-2028	175,000	34,100	209,100
2028-2029	180,000	27,000	207,000
2029-2030	185,000	19,700	204,700
2030-2031	195,000	12,100	207,100
2031-2032	205,000	4,100	209,100
<b>TOTAL</b>	<b>2,475,000</b>	<b>825,163</b>	<b>3,300,163</b>

<u>Series Name</u>	<u>Principal Amount</u>
Series 2012 Sports Park	1,645,000
Series 2012 Water Well & Plant	830,000
<b>TOTAL</b>	<b>2,475,000</b>



**SERIES 2012 SPORTS PARK  
AS OF 9/30/2016  
EDC LONG-TERM DEBT**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2016-2017	80,000	57,200	137,200
2017-2018	80,000	55,600	135,600
2018-2019	85,000	53,525	138,525
2019-2020	85,000	50,975	135,975
2020-2021	90,000	48,125	138,125
2021-2022	90,000	44,975	134,975
2022-2023	95,000	41,738	136,738
2023-2024	100,000	38,325	138,325
2024-2025	100,000	34,825	134,825
2025-2026	105,000	31,238	136,238
2026-2027	110,000	27,200	137,200
2027-2028	115,000	22,700	137,700
2028-2029	120,000	18,000	138,000
2029-2030	125,000	13,100	138,100
2030-2031	130,000	8,000	138,000
2031-2032	135,000	2,700	137,700
<b>TOTAL</b>	<b>1,645,000</b>	<b>548,225</b>	<b>2,193,225</b>

**SERIES 2012 WATER WELL & PLANT  
AS OF 9/30/2016  
EDC LONG-TERM DEBT**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2016-2017	40,000	28,875	68,875
2017-2018	40,000	28,075	68,075
2018-2019	40,000	27,075	67,075
2019-2020	45,000	25,800	70,800
2020-2021	45,000	24,338	69,338
2021-2022	45,000	22,763	67,763
2022-2023	50,000	21,100	71,100
2023-2024	50,000	19,350	69,350
2024-2025	50,000	17,600	67,600
2025-2026	55,000	15,763	70,763
2026-2027	55,000	13,700	68,700
2027-2028	60,000	11,400	71,400
2028-2029	60,000	9,000	69,000
2029-2030	60,000	6,600	66,600
2030-2031	65,000	4,100	69,100
2031-2032	70,000	1,400	71,400
<b>TOTAL</b>	<b>830,000</b>	<b>276,938</b>	<b>1,106,938</b>

**EDC DEBT SCHEDULE  
FY 2017 ADOPTED BUDGET**

<b>DATE</b>	<b>DESCRIPTION</b>	<b>AMOUNT ISSUED</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>PAYMENT TOTAL</b>	<b>AMOUNT OUTSTANDING AS OF 9/30/17</b>
3/1/2017	Series 2012 Sports Park	<b>1,800,000</b>	80,000	29,000	109,000	
9/1/2017	Tax Supported Bond			28,200	28,200	
	<b>Fiscal Year Total</b>		<u>80,000</u>	<u>57,200</u>	<u>137,200</u>	<u>1,565,000</u>
3/1/2017	Series 2012 Water Well & Plant	<b>985,000</b>	40,000	14,638	54,638	
9/1/2017	Tax Supported Bond			14,238	14,238	
	<b>Fiscal Year Total</b>		<u>40,000</u>	<u>28,875</u>	<u>68,875</u>	<u>790,000</u>
	<b>TOTAL</b>	<u><b>2,785,000</b></u>	<u><b>120,000</b></u>	<u><b>86,075</b></u>	<u><b>206,075</b></u>	<u><b>2,355,000</b></u>

**ECONOMIC DEVELOPMENT CORPORATION  
AMORTIZATION SCHEDULE**

**2009 LAND - LOAN #7912300**

DATE	PRINCIPAL	INTEREST	PAYMENT	REMAINING	DATE	PRINCIPAL	INTEREST	PAYMENT	REMAINING	DATE	PRINCIPAL	INTEREST	PAYMENT	REMAINING			
					47	10/23/13	3,225.53	1,166.92	4,392.45	275,157.71	95	10/23/17	3,940.11	452.34	4,392.45	103,970.06	
					48	11/23/13	3,200.60	1,191.85	4,392.45	271,957.11	96	11/23/17	3,942.10	450.35	4,392.45	100,027.96	
1	12/23/09	2,664.60	1,727.85	4,392.45	409,535.40	49	12/23/13	3,252.47	1,139.98	4,392.45	268,704.64	97	12/23/17	3,973.15	419.30	4,392.45	96,054.81
2	1/23/10	2,618.54	1,773.91	4,392.45	406,916.86	50	1/23/14	3,228.55	1,163.90	4,392.45	265,476.09	98	1/23/18	3,976.39	416.06	4,392.45	92,078.42
3	2/23/10	2,629.89	1,762.56	4,392.45	404,286.97	51	2/23/14	3,242.54	1,149.91	4,392.45	262,233.55	99	2/23/18	3,993.61	398.84	4,392.45	88,084.81
4	3/23/10	2,810.75	1,581.70	4,392.45	401,476.22	52	3/23/14	3,366.51	1,025.94	4,392.45	258,867.04	100	3/23/18	4,047.83	344.62	4,392.45	84,036.98
5	4/23/10	2,653.45	1,739.00	4,392.45	398,822.77	53	4/23/14	3,271.17	1,121.28	4,392.45	255,595.87	101	4/23/18	4,028.44	364.01	4,392.45	80,008.54
6	5/23/10	2,720.67	1,671.78	4,392.45	396,102.10	54	5/23/14	3,321.05	1,071.40	4,392.45	252,274.82	102	5/23/18	4,057.07	335.38	4,392.45	75,951.47
7	6/23/10	2,676.73	1,715.72	4,392.45	393,425.37	55	6/23/14	3,299.72	1,092.73	4,392.45	248,975.10	103	6/23/18	4,063.47	328.98	4,392.45	71,888.00
8	7/23/10	2,743.30	1,649.15	4,392.45	390,682.07	56	7/23/14	3,348.80	1,043.65	4,392.45	245,626.30	104	7/23/18	4,091.11	301.34	4,392.45	67,796.89
9	8/23/10	2,700.21	1,692.24	4,392.45	387,981.86	57	8/23/14	3,328.52	1,063.93	4,392.45	242,297.78	105	8/23/18	4,098.79	293.66	4,392.45	63,698.10
10	9/23/10	2,711.90	1,680.55	4,392.45	385,269.96	58	9/23/14	3,342.94	1,049.51	4,392.45	238,954.84	106	9/23/18	4,116.54	275.91	4,392.45	59,581.56
11	10/23/10	2,777.48	1,614.97	4,392.45	382,492.48	59	10/23/14	3,390.80	1,001.65	4,392.45	235,564.04	107	10/23/18	4,142.70	249.75	4,392.45	55,438.86
12	11/23/10	2,735.68	1,656.77	4,392.45	379,756.80	60	11/23/14	3,372.10	1,020.35	4,392.45	232,191.94	108	11/23/18	4,152.32	240.13	4,392.45	51,286.54
13	12/23/10	2,800.59	1,591.86	4,392.45	376,956.21	61	12/23/14	3,419.15	973.30	4,392.45	228,772.79	109	12/23/18	4,177.47	214.98	4,392.45	47,109.07
14	1/23/11	2,759.66	1,632.79	4,392.45	374,196.55	62	1/23/15	3,401.52	990.93	4,392.45	225,371.27	110	1/23/19	4,188.40	204.05	4,392.45	42,920.67
15	2/23/11	2,771.62	1,620.83	4,392.45	371,424.93	63	2/23/15	3,416.25	976.20	4,392.45	221,955.02	111	2/23/19	4,206.54	185.91	4,392.45	38,714.13
16	3/23/11	2,939.31	1,453.14	4,392.45	368,485.62	64	3/23/15	3,524.09	868.36	4,392.45	218,430.93	112	3/23/19	4,240.99	151.46	4,392.45	34,473.14
17	4/23/11	2,796.35	1,596.10	4,392.45	365,689.27	65	4/23/15	3,446.31	946.14	4,392.45	214,984.62	113	4/23/19	4,243.13	149.32	4,392.45	30,230.01
18	5/23/11	2,859.56	1,532.89	4,392.45	362,829.71	66	5/23/15	3,491.28	901.17	4,392.45	211,493.34	114	5/23/19	4,265.73	126.72	4,392.45	25,964.28
19	6/23/11	2,820.85	1,571.60	4,392.45	360,008.86	67	6/23/15	3,476.37	916.08	4,392.45	208,016.97	115	6/23/19	4,279.99	112.46	4,392.45	21,684.29
20	7/23/11	2,883.37	1,509.08	4,392.45	357,125.49	68	7/23/15	3,520.49	871.96	4,392.45	204,496.48	116	7/23/19	4,301.55	90.90	4,392.45	17,382.74
21	8/23/11	2,845.56	1,546.89	4,392.45	354,279.93	69	8/23/15	3,506.67	885.78	4,392.45	200,989.81	117	8/23/19	4,317.16	75.29	4,392.45	13,065.58
22	9/23/11	2,857.88	1,534.57	4,392.45	351,422.05	70	9/23/15	3,521.86	870.59	4,392.45	197,467.95	118	9/23/19	4,335.86	56.59	4,392.45	8,729.72
23	10/23/11	2,919.37	1,473.08	4,392.45	348,502.68	71	10/23/15	3,564.71	827.74	4,392.45	193,903.24	119	10/23/19	4,355.86	36.59	4,392.45	4,373.86
24	11/23/11	2,882.91	1,509.54	4,392.45	345,619.77	72	11/23/15	3,552.56	839.89	4,392.45	190,350.68	120	11/23/19	4,373.86	18.95	4,392.81	0.00
25	12/23/11	2,943.69	1,448.76	4,392.45	342,676.08	73	12/23/15	3,594.54	797.91	4,392.45	186,756.14						
26	1/23/12	2,908.15	1,484.30	4,392.45	339,767.93	74	1/23/16	3,583.51	808.94	4,392.45	183,172.63						
27	2/23/12	2,920.74	1,471.71	4,392.45	336,847.19	75	2/23/16	3,599.04	793.41	4,392.45	179,573.59						
28	3/23/12	3,027.53	1,364.92	4,392.45	333,819.66	76	3/23/16	3,664.81	727.64	4,392.45	175,908.78						
29	4/23/12	2,946.51	1,445.94	4,392.45	330,873.15	77	4/23/16	3,630.50	761.95	4,392.45	172,278.28						
30	5/23/12	3,005.50	1,386.95	4,392.45	327,867.65	78	5/23/16	3,670.30	722.15	4,392.45	168,607.98						
31	6/23/12	2,972.29	1,420.16	4,392.45	324,895.36	79	6/23/16	3,662.12	730.33	4,392.45	164,945.86						
32	7/23/12	3,030.56	1,361.89	4,392.45	321,864.80	80	7/23/16	3,701.03	691.42	4,392.45	161,244.83						
33	8/23/12	2,998.29	1,394.16	4,392.45	318,866.51	81	8/23/16	3,694.02	698.43	4,392.45	157,550.81						
34	9/23/12	3,011.28	1,381.17	4,392.45	315,855.23	82	9/23/16	3,710.02	682.43	4,392.45	153,840.79						
35	10/23/12	3,068.45	1,324.00	4,392.45	312,786.78	83	10/23/16	3,747.58	644.87	4,392.45	150,093.21						
36	11/23/12	3,037.61	1,354.84	4,392.45	309,749.17	84	11/23/16	3,742.32	650.13	4,392.45	146,350.89						
37	12/23/12	3,094.05	1,298.40	4,392.45	306,655.12	85	12/23/16	3,778.98	613.47	4,392.45	142,571.91						
38	1/23/13	3,064.17	1,328.28	4,392.45	303,590.95	86	1/23/17	3,774.90	617.55	4,392.45	138,797.01						
39	2/23/13	3,077.44	1,315.01	4,392.45	300,513.51	87	2/23/17	3,791.25	601.20	4,392.45	135,005.76						
40	3/23/13	3,216.74	1,175.71	4,392.45	297,296.77	88	3/23/17	3,864.26	528.19	4,392.45	131,141.50						
41	4/23/13	3,104.71	1,287.74	4,392.45	294,192.06	89	4/23/17	3,824.41	568.04	4,392.45	127,317.09						
42	5/23/13	3,159.26	1,233.19	4,392.45	291,032.80	90	5/23/17	3,858.76	533.69	4,392.45	123,458.33						
43	6/23/13	3,131.84	1,260.61	4,392.45	287,900.96	91	6/23/17	3,857.69	534.76	4,392.45	119,600.64						
44	7/23/13	3,185.63	1,206.82	4,392.45	284,715.33	92	7/23/17	3,891.11	501.34	4,392.45	115,709.53						
45	8/23/13	3,159.20	1,233.25	4,392.45	281,556.13	93	8/23/17	3,891.25	501.20	4,392.45	111,818.28						
46	9/23/13	3,172.89	1,219.56	4,392.45	278,383.24	94	9/23/17	3,908.11	484.34	4,392.45	107,910.17						

FISCAL YEAR	PRINCIPAL	INTEREST	PAYMENT	REMAINING
FY 2010	26,930	16,994	43,925	385,270
FY 2011	33,848	18,861	52,709	351,422
FY 2012	35,567	17,143	52,709	315,855
FY 2013	37,472	15,237	52,709	278,383
FY 2014	39,428	13,281	52,709	238,955
FY 2015	41,487	11,223	52,709	197,468
FY 2016	43,627	9,082	52,709	153,841
FY 2017	45,931	6,779	52,709	107,910
FY 2018	48,329	4,381	52,709	59,582
FY 2019	50,852	1,858	52,709	8,730
FY 2020	8,730	56	8,785	0

<b>Funding:</b>				<b>\$412,200.00</b>
<b>Fixed Rate:</b>				<b>5.1%</b>
<b>Number of Scheduled Payments:</b>				<b>120</b>
<b>Regular Payment Amount:</b>				<b>\$4,392.45</b>

**CITY OF CLEVELAND  
FISCAL YEAR 2017 ADOPTED BUDGET  
SUPPLEMENTAL AND CAPITAL REQUESTS**

\*\*\*\*\*EXPENDITURES\*\*\*\*\*

			<b>NON- RECURRING</b>	
<b>DEPARTMENT</b>	<b>RECURRING</b>	<b>RECURRING</b>	<b>TOTAL</b>	
<b>General Fund</b>				
1 Police Officer Pay Adjustment (9.0% and O/T)	Police	93,980		93,980
2 Salary Adjustment (3.5% Merit)	All	72,361		72,361
3 O/T Warrant Officer / Bailiff	Court / Police	31,012		31,012
4 Airport Runway Controller	Public Works		15,000	15,000
5 HVAC Improvements	Library		112,000	112,000
6 Fire Emergency Equipment	Fire		16,500	16,500
7 Street Resurfacing Program	Public Works		200,000	200,000
8 Sports Park Field Improvements (Field #4)	Public Works		20,000	20,000
9 Vehicle Replacement - SUV	Dev. Service		20,880	20,880
10 Server Replacement	Info Tech		120,000	120,000
11 Outsource Mowing (Mall, Gateway, Welcome Signs)	Public Works		20,000	20,000
12 Mosquito Spraying Training / Certification	Public Works		1,200	1,200
13 Police CID Vehicle Replacement (#1)	Police		25,000	25,000
14 Fire Truck Repair	Fire	5,000		5,000
15 Janitorial Services (CPI)	Admin	2,000		2,000
16 Work Station	Court		1,500	1,500
17 Sports Park Field Improvements (Red Dirt)	Public Works		1,500	1,500
18 Learning and Creativity Programs (Makey, AWE, WeDo)	Library		6,400	6,400
19 Splash Park	Public Works		150,000	150,000
<b>Total Adopted General Fund:</b>		<b>204,353</b>	<b>709,980</b>	<b>914,333</b>
<b>General Fund</b>				
20 Firefighters F/T (3)	Fire	184,232		184,232
21 Librarian Salary Adjustment	Library	10,000		10,000
22 Police Officer/Bailiff (Split Duties)	Court/Police	62,687		62,687
23 Administrative Assistant P/T to F/T	Admin	36,611		36,611
24 Police CID Vehicle Replacement (#2)	Police		25,000	25,000
25 Parking Lot Overlay	Library		25,000	25,000
26 Street Sweeper	Public Works		140,000	140,000
27 Additional Street Patching Material	Public Works	15,000		15,000
28 Copier Lease (Reserve Copier)	Admin	2,400		2,400
29 Receipt Printers	Library		600	600
30 Vehicle Replacement - 3/4 ton truck	Public Works		28,000	28,000
31 Restroom Improvements	Library		7,500	7,500
32 Baby Changing Stations (2)	Library		600	600
33 Replace Shelving (Possible Grant Assistance ~\$50K)	Library		200,000	200,000
34 Trailer mounted Bucket Lift	Public Works		46,000	46,000
35 Carpet Extractor	Library		3,100	3,100
36 Parks Kubota 4X4	Public Works		40,000	40,000
37 Creativity Program - 3D Printer	Library		4,239	4,239
38 Bat Wing Mower	Public Works		13,000	13,000
39 Gradall Attachments	Public Works		30,000	30,000
40 Library Facility Entrance and Exit Improvements	Library		7,500	7,500
41 Librarian P/T (2)	Library	21,396		21,396
42 Street Laborer (2)	Public Works	95,243		95,243
43 Library Backdoor Awning	Library		2,500	2,500
44 Property Purchase (PW Garage)	Public Works		200,000	200,000
45 Pumptrack	Public Works		47,000	47,000
46 Building Inspector	Dev. Service	58,544		58,544
<b>Total Non-Funded / Non-Proposed General Fund:</b>		<b>486,113</b>	<b>820,039</b>	<b>1,306,152</b>
<b>Total General Fund Request:</b>		<b>690,466</b>	<b>1,530,019</b>	<b>2,220,485</b>
<b>Percent Adopted:</b>		<b>29.6%</b>	<b>46.4%</b>	<b>41.2%</b>

**CITY OF CLEVELAND  
FISCAL YEAR 2017 ADOPTED BUDGET  
SUPPLEMENTAL AND CAPITAL REQUESTS**

		*****EXPENDITURES*****		
		NON-		
<u>DEPARTMENT</u>	<u>RECURRING</u>	<u>RECURRING</u>	<u>TOTAL</u>	
<b><u>Water/Sewer Fund</u></b>				
1 Information Technology Service Contract	Multiple	7,700		7,700
2 Salary Adjustment (3.5% Merit)	Multiple	28,754		28,754
3 Pay-as-you-go CIP	Sewer / CIP		60,000	60,000
4 Capital Outlay CDBG	Sewer / CIP		52,500	52,500
<b>Total Adopted Water/Sewer Fund:</b>		<b>36,454</b>	<b>112,500</b>	<b>148,954</b>
 <b><u>Water/Sewer Fund</u></b>				
4 Zero-turn Mower	Water		9,500	9,500
5 Employee Reclass (2) to Plant Operator	Sewer	12,000		12,000
<b>Total Non-Funded / Non-Proposed W/S Fund:</b>		<b>12,000</b>	<b>9,500</b>	<b>21,500</b>
<b>Total Water/Sewer Fund Request:</b>		<b>48,454</b>	<b>122,000</b>	<b>170,454</b>
<b>Percent Adopted:</b>		<b>75.2%</b>	<b>92.2%</b>	<b>87.4%</b>
 <b><u>Water/Sewer Capital Equipment Fund</u></b>				
1 Utility Trailer	Capital		11,000	11,000
2 Loader	Capital		22,000	22,000
3 Pickup Truck Replacement	Capital		29,000	29,000
<b>Total Adopted Capital Equipment Fund:</b>			<b>62,000</b>	<b>62,000</b>
<b>Total Capital Equipment Fund Request:</b>			<b>62,000</b>	<b>62,000</b>
<b>Percent Adopted:</b>			<b>100.0%</b>	<b>100.0%</b>
 <b><u>Hotel/Motel Fund</u></b>				
1 Information Technology Service Contract	CVB	20,000		20,000
2 Salary Adjustment (3.5% Merit)	CVB	2,570		2,570
3 Carpet Civic Center Lobby	CVB		5,000	5,000
4 Employee Pay Adjustments	CVB	4,870		4,870
5 Replace Dumpster Fencing	CVB		7,000	7,000
6 Replacement Chairs	CVB		1,175	1,175
7 Security System	CVB		11,600	11,600
8 Art Project	HOT		2,899	2,899
9 Cleveland 5K Run / Promotion (Annual)	CVB	5,000		5,000
<b>Total Adopted Hotel/Motel Fund:</b>		<b>32,440</b>	<b>27,674</b>	<b>60,114</b>
<b>Total Hotel/Motel Fund Request:</b>		<b>32,440</b>	<b>27,674</b>	<b>60,114</b>
<b>Percent Adopted:</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Total Adopted (All Funds):</b>		<b>273,247</b>	<b>912,154</b>	<b>1,185,401</b>
<b>Total Request:</b>		771,361	1,741,693	2,513,054
<b>Percent Adopted:</b>		<b>35.4%</b>	<b>52.4%</b>	<b>47.2%</b>

**GENERAL FUND  
FISCAL YEAR 2017 ADOPTED BUDGET**

**CHANGES TO PROPOSED BUDGET**

	<u>FY2015-16 PROJECTED</u>	<u>FY2016-17 PROPOSED</u>	<u>DATE OF CHANGE</u>
<b>Preliminary Revenues:</b>	<b>\$7,212,706</b>	<b>\$6,594,491</b>	07/29/16
<b><u>Changes to Preliminary Revenues:</u></b>			
1 Adjustment for Certified Property Tax (0.770000)		\$59,257	08/30/16
2 N. Cleveland Agreement		\$4,195	08/30/16
3 Civic Center - Rental		\$3,000	08/30/16
4 Stancil Park		\$5,000	08/30/16
5 Insurance Billing		\$5,000	08/30/16
6 Airport RAMP Funding		\$5,500	08/30/16
7 Warrant Fines and Fees		\$20,000	08/30/16
8 Court Security Fee Transfer		\$5,000	08/30/16
<b>Total Revenue Changes:</b>	<b>\$0</b>	<b>\$106,952</b>	
<b>Total Revenue with Changes:</b>	<b>\$7,212,706</b>	<b>\$6,701,443</b>	
<b>Preliminary Expenditures:</b>	<b>\$6,963,086</b>	<b>\$6,594,491</b>	07/29/16
<b><u>Changes to Preliminary Expenditures:</u></b>			
1 Base Salary & Benefit Adjustment		\$18,224	08/11/16
2 Increase Peace Officer from 6.5% to 9.0%		\$24,716	08/11/16
3 Police O/T Adjustment (Pay Increase)		\$5,000	08/11/16
4 Increase in Employee from 2.0% to 3.5%		\$31,012	08/11/16
5 Pump Track		(\$47,000)	08/11/16
6 Splash Park - Additional Funding		\$50,000	08/30/16
7 O/T Warrant Officer		\$32,120	08/30/16
8 DS Vehicle Replacement - SUV		(\$28,000)	08/30/16
9 DS Vehicle Replacement - Compact Truck		\$20,880	08/30/16
<b>Total Change in Expenditures:</b>	<b>\$0</b>	<b>\$106,952</b>	
<b>Total Expenditures with Changes:</b>	<b>\$6,963,086</b>	<b>\$6,701,443</b>	
<b>Net Revenues Over/(Under) Expenses</b>	<b>\$249,620</b>	<b>\$0</b>	
<b>Beginning Fund Balance</b>	<b>3,455,342</b>	<b>3,704,962</b>	
<b>Ending Fund Balance</b>	<b>\$3,704,962</b>	<b>\$3,704,962</b>	
<b>Reserve Requirement (25%) Excess/(Deficit)</b>	<b>\$1,740,772</b>	<b>\$1,675,361 \$2,029,601</b>	
<b><u>Use of Fund Balance</u></b>			
1 CIP Downtown Phase 1		\$250,000	08/30/16
<b>Adjusted Ending Fund Balance</b>		<b>\$3,454,962</b>	
<b>Adjusted Excess/(Deficit)</b>		<b>\$1,779,601</b>	

**DEBT SERVICE FUND  
FISCAL YEAR 2017 ADOPTED BUDGET**

**CHANGES TO PROPOSED BUDGET**

	<u>FY2015-16 PROJECTED</u>	<u>FY2016-17 PROPOSED</u>	<u>DATE OF CHANGE</u>
<b>Preliminary Revenues:</b>	<b>\$1,864,569</b>	<b>\$949,567</b>	07/29/16
<b><u>Changes to Preliminary Revenues:</u></b>			
1 Adjust for Tax Rate (I&S: 0.20432)		(99,568)	08/30/16
<b>Total Revenue Changes:</b>	<b>\$0</b>	<b>(\$99,568)</b>	
<b>Total Revenue with Changes:</b>	<b>\$1,864,569</b>	<b>\$849,999</b>	
<b>Preliminary Expenditures:</b>	<b>\$1,783,408</b>	<b>\$939,998</b>	07/29/16
<b><u>Changes to Preliminary Expenditures:</u></b>			
1 Future Debt Reserve		(99,568)	08/30/16
<b>Total Change in Expenditures:</b>	<b>\$0</b>	<b>(\$99,568)</b>	
<b>Total Expenditures with Changes:</b>	<b>\$1,783,408</b>	<b>\$840,430</b>	
<b>Net Revenues Over/(Under) Expenses</b>	<b>\$81,161</b>	<b>\$9,569</b>	
<b>Beginning Fund Balance</b>	<b>366,997</b>	<b>448,158</b>	
<b>Ending Fund Balance</b>	<b>\$448,158</b>	<b>\$457,727</b>	
<b>Reserve Requirement (25%) Excess/(Deficit)</b>	<b>\$445,852</b>	<b>\$210,108 \$247,620</b>	
<b><u>Use of Fund Balance</u></b>			
1 N/A		\$0	
<b>Adjusted Ending Fund Balance</b>		<b>\$457,727</b>	
<b>Adjusted Excess/(Deficit)</b>		<b>\$247,620</b>	

**WATER & SEWER FUND  
FISCAL YEAR 2017 ADOPTED BUDGET**

**CHANGES TO PROPOSED BUDGET**

	<u>FY2015-16 PROJECTED</u>	<u>FY2016-17 PROPOSED</u>	<u>DATE OF CHANGE</u>
<b>Preliminary Revenues:</b>	<b>\$3,293,767</b>	<b>\$3,213,750</b>	07/29/16
<b><u>Changes to Preliminary Revenues:</u></b>			
1 Water Tap Fee Adjustment		\$4,000	08/30/16
2 Increase in Residential Sewer Base (\$3)		\$60,000	08/30/16
<b>Total Revenue Changes:</b>	<b>\$0</b>	<b>\$64,000</b>	
<b>Total Revenue with Changes:</b>	<u><b>\$3,293,767</b></u>	<u><b>\$3,277,750</b></u>	
<b>Preliminary Expenditures:</b>	<b>\$3,253,331</b>	<b>\$3,213,750</b>	07/29/16
<b><u>Changes to Preliminary Expenditures:</u></b>			
1 Increase in Employee from 2.0% to 3.5%		\$12,323	08/30/16
2 Facility Maintenance (sewer)		(\$5,000)	08/30/16
3 Gasoline / Diesel (water production)		(\$1,000)	08/30/16
4 Lab Fees / Chemicals (water production)		(\$2,000)	08/30/16
5 Office Equipment (administration)		(\$323)	08/30/16
6 Pay-as-You-Go CIP Transfer		\$60,000	08/30/16
<b>Total Change in Expenditures:</b>	<b>\$0</b>	<b>\$64,000</b>	
<b>Total Expenditures with Changes:</b>	<u><b>\$3,253,331</b></u>	<u><b>\$3,277,750</b></u>	
<b>Net Revenues Over/(Under) Expenses</b>	\$40,436	\$0	
<b>Beginning Fund Balance</b>	1,791,936	1,832,372	
<b>Ending Fund Balance</b>	<u><b>\$1,832,372</b></u>	<u><b>\$1,832,372</b></u>	
<b>Reserve Requirement (25%)</b>	\$813,333	\$819,437.50	
<b>Excess/(Deficit)</b>		\$1,012,935	
<b><u>Use of Fund Balance</u></b>			
1 N/A		\$0	
<b>Adjusted Ending Fund Balance</b>		<u><b>\$1,832,372</b></u>	
<b>Adjusted Excess/(Deficit)</b>		\$1,012,935	

**HOTEL / MOTEL OCCUPANCY TAX FUND  
FISCAL YEAR 2017 ADOPTED BUDGET**

**CHANGES TO PROPOSED BUDGET**

	<u>FY2015-16 PROJECTED</u>	<u>FY2016-17 PROPOSED</u>	<u>DATE OF CHANGE</u>
Preliminary Revenues:	\$223,600	\$223,600	07/29/16
<b><u>Changes to Preliminary Revenues:</u></b>			
Total Revenue Changes:	\$0	\$0	
Total Revenue with Changes:	<u>\$223,600</u>	<u>\$223,600</u>	
Preliminary Expenditures:	\$217,429	\$223,600	07/29/16
<b><u>Changes to Preliminary Expenditures:</u></b>			
1 Increase in Employee from 2.0% to 3.5%		\$1,101	08/30/16
2 Art Project		(\$1,101)	08/30/16
Total Change in Expenditures:	\$0	\$0	
Total Expenditures with Changes:	<u>\$217,429</u>	<u>\$223,600</u>	
Net Revenues Over/(Under) Expenses	\$6,171	\$0	
Beginning Fund Balance	506,949	513,120	
Ending Fund Balance	<u>\$513,120</u>	<u>\$513,120</u>	
Reserve Requirement (25%)	\$54,357	\$55,900	
Excess/(Deficit)		\$457,220	
<b><u>Use of Fund Balance</u></b>			
1 N/A		\$0	
Adjusted Ending Fund Balance		<u>\$513,120</u>	
Adjusted Excess/(Deficit)		\$457,220	

**APPENDIX**  
**CITY OF CLEVELAND HOME RULE CHARTER**  
**AS AMENDED MAY 20, 2014**

**ARTICLE VI: MUNICIPAL FINANCE**

**SECTION 6.01 FISCAL YEAR:**

The fiscal year of the City of Cleveland shall be determined by the City Council. Such fiscal year shall also constitute the budget and accounting year.

**SECTION 6.02 PREPARATION AND SUBMISSION OF BUDGET:**

The City Manager, between sixty and ninety days prior to the beginning of each fiscal year shall submit to the Council a proposed budget, which budget shall provide a complete financial plan for the fiscal year, and shall contain the following:

- (a) A budget message, explanatory of the budget, which message shall contain an outline of the proposed financial policies of the City for the fiscal year, shall set forth the reasons for salient changes from the previous fiscal year in expenditure and revenue items, and shall explain any major changes in financial policy.
- (b) A consolidated statement of anticipated receipts and proposed expenditures for all funds.
- (c) An analysis of property valuations.
- (d) An analysis of tax rate.
- (e) Tax levies and tax collections by years for at least the five years immediately preceding.
- (f) General fund resources in detail.
- (g) Special fund resources in detail.
- (h) Summary of proposed expenditures by function, department, and activity.
- (i) Detailed estimates of expenditures shown separately for each activity to support the summaries.
- (j) A description of all bond issues outstanding, showing rate of interest, date of issue, maturity date, amount authorized, amount issued and amount outstanding.
- (k) A schedule of requirements for the principal and interest of each issue of bonds.
- (1) The Appropriation ordinance.

- (m) The tax levying ordinance.
- (n) Anticipated revenues and proposed expenditures compared with other years. The City Manager in the preparation of the budget shall show in parallel columns opposite the various properly classified items of revenues and expenditures, the actual amount of such items for the last completed fiscal year, the estimated amount for the current fiscal year and the proposed amount for the ensuing fiscal year.

**SECTION 6.03 EMERGENCY APPROPRIATIONS:**

The City budget may be amended and appropriations altered in accordance therewith in cases of public necessity, the actual fact of which shall have been declared by the City Council.

**SECTION 6.04 TAXES: WHEN DUE AND PAYABLE:**

All taxes due the City of Cleveland shall be payable at the office of the City Assessor-Collector and may be paid at any time after the tax rolls for the year have been completed and approved, which shall be not later than October 1. Taxes shall be paid on or before February 1st of the year following assessment, and all such taxes not paid prior to such date shall be deemed delinquent and shall be subject to such penalty and interest as the City Council may provide by ordinance. The City Council may provide further by ordinance that all taxes, either current or delinquent, due the City of Cleveland may be paid in installments; however, the City Council shall be prohibited from waiving penalties or interest, or allowing discounts. Failure to levy and assess taxes through omission in preparation of the approved tax rolls shall not relieve the person, firm, or corporation so omitted from obligation to pay such current or past due taxes as shown to be payable by recheck of the rolls and receipts for the years in question.

# APPENDIX

## LOCAL GOVERNMENT CODE

### TITLE 4. FINANCES

#### SUBTITLE A. MUNICIPAL FINANCES

#### CHAPTER 102. MUNICIPAL BUDGET

##### Sec. 102.001. BUDGET OFFICER.

(a) The mayor of a municipality serves as the budget officer for the governing body of the municipality except as provided by Subsection (b).

(b) If the municipality has the city manager form of government, the city manager serves as the budget officer

*Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.*

##### Sec. 102.002. ANNUAL BUDGET REQUIRED.

The budget officer shall prepare each year a municipal budget to cover the proposed expenditures of the municipal government for the succeeding year.

*Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.*

##### Sec. 102.003. ITEMIZED BUDGET; CONTENTS.

(a) The budget officer shall itemize the budget to allow as clear a comparison as practicable between expenditures included in the proposed budget and actual expenditures for the same or similar purposes made for the preceding year. The budget must show as definitely as possible each of the projects for which expenditures are set up in the budget and the estimated amount of money carried in the budget for each project.

(b) The budget must contain a complete financial statement of the municipality that shows:

- (1) the outstanding obligations of the municipality;
- (2) the cash on hand to the credit of each fund;
- (3) the funds received from all sources during the preceding year;
- (4) the funds available from all sources during the ensuing year;
- (5) the estimated revenue available to cover the proposed budget; and
- (6) the estimated tax rate required to cover the proposed budget.

*Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.*

##### Sec. 102.004. INFORMATION FURNISHED BY MUNICIPAL OFFICERS AND BOARDS.

In preparing the budget, the budget officer may require any municipal officer or board to furnish information necessary for the budget officer to properly prepare the budget.

*Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.*

##### Sec. 102.005. PROPOSED BUDGET FILED WITH MUNICIPAL CLERK; PUBLIC INSPECTION.

(a) The budget officer shall file the proposed budget with the municipal clerk before the 30th day before the date the governing body of the municipality makes its tax levy for the fiscal year.

(b) A proposed budget that will require raising more revenue from property taxes than in the previous year must contain a cover page with the following statement in 18-point or larger type: "This budget will raise more total property taxes than last year's budget by (insert total dollar amount of increase and percentage increase), and of that amount (insert amount computed by multiplying the proposed tax rate by the value of new property added to the roll) is tax revenue to be raised from new property added to the tax roll this year."

(c) The proposed budget shall be available for inspection by any person. If the municipality maintains an Internet website, the municipal clerk shall take action to ensure that the proposed budget is posted on the website.

*Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987. Amended by: Acts 2007, 80th Leg., R.S., Ch. 924 (H.B. 3195), Sec. 1, eff. September 1, 2007.*

##### Sec. 102.006. PUBLIC HEARING ON PROPOSED BUDGET.

(a) The governing body of a municipality shall hold a public hearing on the proposed budget.

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## LOCAL GOVERNMENT CODE

Any person may attend and may participate in the hearing.

(b) The governing body shall set the hearing for a date occurring after the 15th day after the date the proposed budget is filed with the municipal clerk but before the date the governing body makes its tax levy.

(c) The governing body shall provide for public notice of the date, time, and location of the hearing. The notice must include, in type of a size at least equal to the type used for other items in the notice, any statement required to be included in the proposed budget under Section 102.005(b).

*Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987. Amended by: Acts 2007, 80th Leg., R.S., Ch. 924 (H.B. 3195), Sec. 2, eff. September 1, 2007.*

### **Sec. 102.0065. SPECIAL NOTICE BY PUBLICATION FOR BUDGET HEARING.**

(a) The governing body of a municipality shall publish notice before a public hearing relating to a budget in at least one newspaper of general circulation in the county in which the municipality is located.

(b) Notice published under this section is in addition to notice required by other law, except that if another law requires the governing body to give notice, by publication, of a hearing on a budget this section does not apply.

(c) Notice under this section shall be published not earlier than the 30th or later than the 10th day before the date of the hearing.

(d) Notice under this section must include, in type of a size at least equal to the type used for other items in the notice, any statement required to be included in the proposed budget under Section 102.005(b).

*Added by Acts 1993, 73rd Leg., ch. 268, Sec. 24, eff. Sept. 1, 1993. Amended by Acts 2001, 77th Leg., ch. 402, Sec. 9, eff. Sept. 1, 2001. Amended by: Acts 2007, 80th Leg., R.S., Ch. 924 (H.B. 3195), Sec. 3, eff. September 1, 2007.*

### **Sec. 102.007. ADOPTION OF BUDGET.**

(a) At the conclusion of the public hearing, the governing body of the municipality shall take

action on the proposed budget. A vote to adopt the budget must be a record vote.

(b) The governing body may make any changes in the budget that it considers warranted by the law or by the best interest of the municipal taxpayers.

(c) Adoption of a budget that will require raising more revenue from property taxes than in the previous year requires a separate vote of the governing body to ratify the property tax increase reflected in the budget. A vote under this subsection is in addition to and separate from the vote to adopt the budget or a vote to set the tax rate required by Chapter 26, Tax Code, or other law.

(d) An adopted budget must contain a cover page that includes:

(1) one of the following statements in 18-point or larger type that accurately describes the adopted budget:

(A) "This budget will raise more revenue from property taxes than last year's budget by an amount of (insert total dollar amount of increase), which is a (insert percentage increase) percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is (insert amount computed by multiplying the proposed tax rate by the value of new property added to the roll).";

(B) "This budget will raise less revenue from property taxes than last year's budget by an amount of (insert total dollar amount of decrease), which is a (insert percentage decrease) percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is (insert amount computed by multiplying the proposed tax rate by the value of new property added to the roll)."; or

(C) "This budget will raise the same amount of revenue from property taxes as last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is (insert amount computed by multiplying the proposed tax rate by the value of new property added to the roll).";

# APPENDIX

## LOCAL GOVERNMENT CODE

(2) the record vote of each member of the governing body by name voting on the adoption of the budget;

(3) the municipal property tax rates for the preceding fiscal year, and each municipal property tax rate that has been adopted or calculated for the current fiscal year, including:

- (A) the property tax rate;
- (B) the effective tax rate;
- (C) the effective maintenance and operations tax rate;
- (D) the rollback tax rate; and
- (E) the debt rate; and

(4) the total amount of municipal debt obligations.

(e) In this section, "debt obligation" means an issued public security as defined by Section 1201.002, Government Code, secured by property taxes.

*Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987. Amended by: Acts 2007, 80th Leg., R.S., Ch. 924 (H.B. 3195), Sec. 4, eff. September 1, 2007. Acts 2013, 83rd Leg., R.S., Ch. 1329 (S.B. 656), Sec. 1, eff. September 1, 2013.*

### **Sec. 102.008. APPROVED BUDGET FILED WITH MUNICIPAL CLERK: POSTING ON INTERNET.**

(a) On final approval of the budget by the governing body of the municipality, the governing body shall:

- (1) file the budget with the municipal clerk; and
- (2) if the municipality maintains an Internet website, take action to ensure that:
  - (A) a copy of the budget, including the cover page, is posted on the website; and
  - (B) the record vote described by Section 102.007(d)(2) is posted on the website at least until the first anniversary of the date the budget is adopted.

(b) The governing body shall take action to ensure that the cover page of the budget is amended to include the property tax rates required by Section 102.007(d)(3) for the current fiscal year if the rates are not included on the cover page when the budget is filed with the municipal clerk. The governing body shall file an amended cover page

with the municipal clerk and take action to ensure that the amended cover page is posted on the municipality's website.

*Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987. Amended by: Acts 2007, 80th Leg., R.S., Ch. 924 (H.B. 3195), Sec. 5, eff. September 1, 2007. Acts 2013, 83rd Leg., R.S., Ch. 1329 (S.B. 656), Sec. 2, eff. September 1, 2013.*

### **Sec. 102.009. LEVY OF TAXES AND EXPENDITURE OF FUNDS UNDER BUDGET; EMERGENCY EXPENDITURE.**

(a) The governing body of the municipality may levy taxes only in accordance with the budget.

(b) After final approval of the budget, the governing body may spend municipal funds only in strict compliance with the budget, except in an emergency.

(c) The governing body may authorize an emergency expenditure as an amendment to the original budget only in a case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention. If the governing body amends the original budget to meet an emergency, the governing body shall file a copy of its order or resolution amending the budget with the municipal clerk, and the clerk shall attach the copy to the original budget.

(d) After the adoption of the budget or a budget amendment, the budget officer shall provide for the filing of a true copy of the approved budget or amendment in the office of the county clerk of the county in which the municipality is located.

*Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.*

### **Sec. 102.010. CHANGES IN BUDGET FOR MUNICIPAL PURPOSES.**

This chapter does not prevent the governing body of the municipality from making changes in the budget for municipal purposes.

*Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.*

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### **Sec. 102.011. CIRCUMSTANCES UNDER WHICH CHARTER PROVISIONS CONTROL.**

If a municipality has already adopted charter provisions that require the preparation of an annual budget covering all municipal expenditures and if the municipality conducts a public hearing on the budget as provided by Section 102.006 and otherwise complies with the provisions of this chapter relating to property tax increases, the charter provisions control. After the budget has been finally prepared and approved, a copy of the budget and the amendments to the budget shall be filed with the county clerk, as required for other budgets under this chapter.

*Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987 Amended by: Acts 2007, 80th Leg., R.S., Ch. 924 (H.B. 3195), Sec. 6, eff. September 1, 2007.*

## GLOSSARY

ACCOUNT – A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

ACCOUNTS PAYABLE – A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

ACCOUNT RECEIVABLE – An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government.

ACCOUNTING SYSTEM – The total set of records and procedures, which are used to record, classify, and report information on the financial status and operations of an entity.

ACCRUAL ACCOUNTING – A basis of accounting in which revenues are recognized in the period in which they are earned and become measurable, and expenses are recognized in the period incurred instead of when cash is actually received or spent.

ACCRUED INTEREST – Interest that has been earned and recorded, but has not been received.

AD VALOREM TAX – A tax based on value of land and improvements (property tax).

AGENDA – A formal listing of items to be discussed during a public meeting. Agendas for public meetings are posted 72 hours in advance, in compliance with the open meetings act.

APPROPRIATION – An authorization granted by City Council to make expenditures and to incur obligations for a specific purpose. Usually limited in amount and as to the time when it may be expended.

ASSESSED VALUATION – A valuation set upon real estate or other property by government as a basis for levying taxes.

ASSETS – Property owned by a government, which has economic value, especially which could be converted to cash.

BALANCE SHEET – A statement purporting to present the financial position of an entity by disclosing the value of its assets, liabilities, and equities as of a specified date.

BALANCED BUDGET – Total recurring expenditures for any fiscal year shall not exceed total recurring revenues for that same fiscal year.

BOND – A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

BOND REFERENDUM – A bond referendum is an opportunity for voters to decide if the city will be authorized to borrow funds to address specific capital project needs for which ad valorem taxes are pledged for repayment.

BUDGET – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The term is also sometimes used to denote the officially approved expenditure ceiling under which a government and its departments operate.

BUDGET CALENDAR – The schedule of key dates or milestones, which a government follows in the preparation and adoption of the budget.

BUDGET DOCUMENT – The instrument used by the budget making authority to present a comprehensive financial program to the appropriating governing body.

BUDGETARY CONTROL – The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within limitations of available appropriation and available revenues.

CAPITAL ASSETS – Long-term assets, such as buildings, equipment, and infrastructure, intended to be held or used in operations.

CAPITAL PROJECTS – Acquisition or construction of major capital facilities.

CAPITAL IMPROVEMENT PROGRAM – A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

CAPITAL OUTLAY – Expenditures for the acquisition of capital assets.

## GLOSSARY

CAPITAL PROJECT FUNDS – Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds and trust funds).

CASH BASIS – A method of accounting in which revenues and expenses are recognized and recorded when received, not necessarily when earned.

CERTIFICATE OF DEPOSIT – A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified period for a specified rate of interest.

CERTIFICATE OF OBLIGATION – A debt instrument that is issued by the City and has the same legal status as a general obligation bond. Proceeds from the issuance of the certificates may be used for the construction of public works or payment of contractual obligations for professional services. These certificates do not require voter approval.

CHARTER – Written instrument setting forth principles and laws of government within boundaries of the City.

CHART OF ACCOUNTS – The classification system used by the City to organize the accounting for various funds.

CHECK – A bill of exchange drawn on a bank and payable on demand.

COMPONENT UNIT – A component unit is defined as a legally separate organization for which elected officials of the primary government (the City) are financially accountable.

CONTINGENCY – Funds set aside in a reserve account for major expenditures or for emergencies.

CURRENT ASSETS – Cash and other assets expected to be converted to cash, sold, or consumed either in a year or in the operating cycle.

CURRENT LIABILITIES – Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded within one year.

DEBT SERVICE FUND – A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal interest, and related costs. Also called a Sinking Fund

DEFICIT – The excess of expenditures over revenues during an accounting period; or in the case of Enterprise and Intra-governmental Service Funds, the excess of expense over income during an accounting period.

DEPARTMENT – A distinct, usually specialized division of a large organization.

DELINQUENT TAXES – Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached.

DEPRECIATION – A non-cash expense that reduces the value of an asset as a result of wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

EFFECTIVE TAX RATE – The tax rate required to generate the same amount of revenue as in the preceding year on the same properties.

ENTERPRISE FUND – A fund used to account for the acquisition, operation and maintenance of governmental facilities and services which are entirely or predominantly self-supporting by user charges. The significant characteristic of Enterprise Funds is that the accounting system must make it possible to show whether the activity is operated at a profit or loss, similar to comparable private enterprises. Thus, the reports of enterprise funds self-contained and creditors, legislators or the general public can evaluate the performance of the municipal enterprise on the same basis as they can the performance of investor-owner enterprises in the same industry.

EXPENDITURES – Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

FISCAL YEAR – A twelve-month period of time to which the annual budget applies, and at the end of which, the City determines its financial position and results of operations.

FIXED ASSETS – Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, and improvements other than buildings and land.

FRANCHISE – A special privilege granted by a government, permitting the continued use of public

## GLOSSARY

property, such as City streets, and usually involving the elements of monopoly and regulation.

FUND – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities, which are segregated for the purpose of carrying on specific activities or attaining certain objective.

FUND BALANCE – The excess of an entity's assets over its liabilities.

GENERAL FIXED ASSETS – Capital assets that are not assets of any particular fund, but of the government unit as a whole. Most often these assets arise from the expenditure of the financial resources of governmental (as opposed to proprietary or fiduciary) funds.

GENERAL FUND – The General Fund is the general operating fund of the City. It is used to account for the resources devoted to finance the services traditionally associated with local government, except those activities that are required to be accounted for in another fund. Transactions are recorded on the modified accrual basis.

GENERAL OBLIGATION BONDS – When a government pledges its full faith and credit to the payment of the bonds it issues, that those bonds are general obligation bonds.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) – Uniform minimum standards and guidelines for financial accounting and reporting.

GOVERNMENTAL FUNDS – Funds generally used to account for tax-supported activities. The acquisition, use and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects and Debt Service).

GRANTS – A contribution by one government unit to another. The contribution is usually made to aid in the support of a specific function, purpose, activity or facility.

INCOME – A term used in proprietary fund-type accounting to represent (1) revenues or (2) the excess of revenues over expenses.

INFRASTRUCTURE - Fixed assets that are immovable and have value only to the governmental unit. Common examples of infrastructure include roads, sidewalks, bridges and streetlights.

ISO RATING – The Insurance Service Office (ISO) performs surveys to assist insurance organizations with setting up the insurance ratings for the communities. The ISO will perform a survey to assign a public protection grade to each fire department, which is used in the development of insurance rates for all properties within the protected area. Grading starts at 1, which is the best possible score and ends at 10, which is considered unacceptable.

LEASE/PURCHASE – A financing tool utilized to fund large capital outlays where the city may not have cash immediately available for purchase. This arrangement allows the city to use the item while payments are being made.

LEVY - To impose taxes or special assessments. The total of taxes or special assessments imposed by a governmental unit.

LIABILITIES – Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date.

LONG-TERM DEBT – Debt with a maturity of more than one year after date of issuance.

MODIFIED ACCRUAL BASIS – The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

NOTE PAYABLE – An unconditional written promise signed by the maker, to pay a certain sum in money on demand or at a fixed or determinable future time, either to the bearer or to the order of a person designated.

OPERATING BUDGET – Plans of current expenditures and the proposed means of financing them.

ORDINANCE – A formal legislative enactment by the governing body of a municipality.

PROJECTION – A forecast of future trends in the operation of financial activities done through the remainder of the fiscal year to gain a better picture of the City's finances. The projections are adopted as the revised budget during the budget adoption process.

## GLOSSARY

PROPERTY TAX – An annual or semi-annual tax paid to one or more governmental jurisdictions based on the real and personal property's assessed valuation and the tax rate, done in compliance with the State Property Tax Code.

RATINGS – Designations used by credit rating agencies to give relative indications of credit quality. Municipal bonds rated Baa or BBB and above are considered to be investment-grade.

REFUNDING BONDS – Bonds issued to retire bonds already outstanding.

RESERVE – An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

RETAINED EARNINGS – The accumulated earnings of an enterprise or internal service fund which have been retained in the fund and which are not reserved for any specific purpose.

REVENUES – The term designates an increase to a fund's assets. An item of income.

REVENUE BONDS – Bond whose principal and interest are payable exclusively from earnings of an enterprise fund.

ROLLBACK RATE – If a unit adopts a tax rate that is higher than the rollback rate, voters in the unit can circulate a petition calling for an election to limit the size of the tax increase.

SALES TAX – A state tax of 6.25% is imposed on all retail sales, leases and rentals of most goods, as well as taxable services. Texas cities and counties have the option of imposing additional local sales taxes for a combined total of state and local taxes of 8.25%.

SHORT-TERM DEBT – Debt with a maturity of one year or less after the date of issuance.

SPECIAL REVENUE FUNDS - Fund is used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.

TAX LEVY – The total amount to be raised by general property taxes for intentions specified in the Tax Levy Ordinance.

TAX LEVY ORDINANCE – An ordinance through which taxes are levied.

TAX RATE – The rate at which a municipality may levy a tax. Tax levied for each \$100 of assessed valuation. The amount of tax stated in terms of a unit of the tax base.

TAX ROLL – The official list showing the amount of taxes levied against each taxpayer or property.

TAXES – Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.



**CITY OF CLEVELAND, TEXAS  
ADOPTED BUDGET**



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