



City of Burnet, Texas
Approved Budget FY 2017—2018

City of Burnet, Texas

Annual Operating Budget for Fiscal Year 2017-2018

Budget Cover Sheet

This budget will raise more revenue from property taxes than last year's budget by an amount of \$187,076, which is a 8.61% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll is \$295,680.

City Council Record Vote

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

Mayor Crista Goble Bromley	For
Council Member Milton Phair	For
Council Member Joyce Laudenschlager	For
Council Member Danny Lester	For
Council Member Paul Farmer	For
Council Member Tres Clinton	For
Council Member Cindia Talamentez	For

Calculated and Adopted Tax Rates

	Calculated FY 2017-2018	Adopted FY 2017-2018	Adopted FY 2016-2017
Property Tax Rate	.6237/\$100	.6237/\$100	.6265/\$100
Effective Rate	.5610/\$100		
Effective M&O Tax Rate	.7005/\$100	.5403/\$100	.5392/\$100
Rollback Tax Rate	.6237/\$100		
Debt Rate	.0873/\$100	.0834/\$100	.0873/\$100

The total amount of outstanding municipal debt obligations secured by property taxes is \$3,325,861 including principal and interest. The Fiscal Year principal and interest requirements for this debt service are as follows:

2008 General Obligation Bonds-Streets	\$169,441
2013 Certificate of Obligation Bonds-Fire Station	\$176,245

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Bluebonnet Capital of Texas - Lakes, Hills, History

The City of Burnet is nestled in the heart of the Texas Hill Country surrounded by rolling hills, lakes, beautiful geological formations and historical sites.

Burnet, the county seat of Burnet County, is one mile west of the divide between the Brazos and Colorado river watersheds near the center of the county, fifty-five miles northwest of Austin. The town of Burnet grew up around Fort Croghan in the mid 1800's. The County of Burnet was formed in December of 1851 and the City of Burnet (then called Hamilton) was named as the county seat. The name was changed to Burnet in 1858 in honor of David G. Burnet, first provisional governor of the Republic of Texas. Among the many attractions in the Burnet area are the Highland Lakes, Longhorn Cavern and State Park, the Historic Burnet Square, the Highland Lakes Air Museum, Fort Croghan Museum and Grounds, the Vanishing Texas River Cruise, Hamilton Creek Park, the Texas Wine Trail, Galloway Hammond Recreation Center and Delaware Springs Golf Course.

The Historic Square features building from as early as the 1880's and offers a variety of unique shops and eateries. Drive in or take the Hill Country Flyer from Cedar Park. Watch the Burnet Gunfighter's fight it out at Old West Town on Saturday and Sunday (on the same schedule as the train).

Incorporated in 1883, the City of Burnet encompasses approximately 10.13 square miles and a population currently estimated around 6,887.



Burnet, TX Data & Demographics

POPULATION

Population estimate ¹	6,887
Population percent change 2010 to 2017	15.03%
Average Age ¹	39.9
Median Age ¹	37.1
Persons under 5 years ¹	4.98%
Persons 25 - 34 ¹	15.06%
Persons 55 - 64 ¹	10.35%
Persons 65 years and over ¹	18.15%
Female persons ¹	54.07%
Male persons ¹	45.93%

HOUSING

Housing units ¹	2,324
Owner-occupied ¹	63.6%
Median value of owner-occupied housing units ¹	\$148,525
Owner Occupied: Average Length of Residence ¹	14.3
Renter Occupied ¹	3.64%
Renter Occupied: Average Length of Residence ¹	6
Estimated Median Year Structure Built ¹	1,987

FAMILIES & LIVING ARRANGEMENTS

Households ¹	2,324
Persons per household ¹	2.51
Language other than English spoken at home ¹	12.38%

EDUCATION

High school graduate or higher ¹	39.04%
Associate degree ¹	4.48%
Bachelor's degree ¹	12.84%
Master's degree ¹	5.3%
Doctorate degree ¹	0.9%

INCOME & POVERTY

Median household income ¹	\$ 53,629
Average Household Income ¹	\$ 64,131
Persons in poverty ¹	> 34.2%

¹ The Retail Coach

² United States Census Bureau

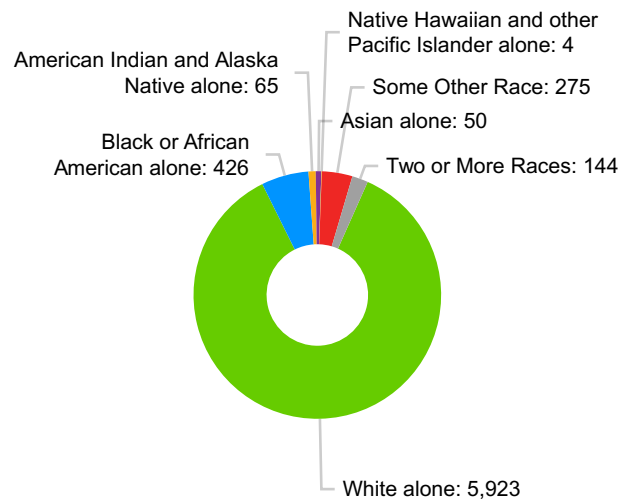
BUSINESSES

All firms 2012 ²	1,013
Male-owned firms 2012 ²	612
Woman-owned firms 2012 ²	205
Minority-owned firms 2012 ²	99
Nonminority-owned firms 2012 ²	879
Veteran-owned firms 2012 ²	163
Nonveteran-owned firms 2012 ²	775

MAJOR AREA EMPLOYERS

Burnet ISD	School District	481
Burnet County	Government	370
Seton Highland Lakes	Hospital	275
City of Burnet	Government	145
Entegris	Chemicals	140
Texas Dept. of Criminal Justice	Substance Abuse Facility	135
H.E.B.	Grocery Store	115
Stealth Products		110
Sure Cast	Investment Casting	90
YMCA of the Highland Lakes		86
Hoover Companies	Building Supplies, Construction, Apt. Mgmt.	80

Race and Hispanic Origin





October 1, 2017

To the Honorable Mayor, Members of the City Council, and the Citizens of Burnet:

We are pleased to present the City of Burnet Annual Budget for Fiscal Year 2018. The Annual Budget outline the programs and services provided to our citizens during this fiscal year. The document details the City's plans relating to development, capital improvement, and enhancement in service levels. Furthermore, the Annual Budget process builds upon the foundation for enhancing the City's vision for the future as outlined within the Strategic Plan. The budget was formulated to present a balanced budget that responds to service demands through maintenance or enhancement of programs and service levels, while continuing to provide these exceptional service levels at the lowest possible cost to taxpayers.

Responsible spending practices resulted in surplus funds in excess of the budgeted amounts. These excess funds allow the City to complete many projects on a pay-as-you-go basis rather than incurring interest costs associated with borrowing money from a third party. Avoiding the need to borrow money has been a priority of the Council for several years and we continue to accomplish that goal.

FY2017 Year in Review

Council Focus Areas: Accomplishments in FY2017

Parks: The new restrooms at Hamilton Creek Park were installed. Feedback from the citizens has been very positive. The work to obtain the necessary easements between Hamilton Creek and the YMCA is continuing. Improvements to the irrigation system at the baseball fields has been completed.

Streets: Paving of Pecan Street was completed as well as work on Westfall and Cemetery was begun. Work on the drainage issues at Bruce Cove and CR 200 made progress, but will be carried over to FY2018.

Water/Wastewater: The new water line on Hwy 281 south has been completed to the Honey Rock development. And the second pump at the west tank is operational giving the department flexibility should the pump go out at the Inks Lake water treatment plant.

Police and Fire: The new radios were purchased and placed into service. Communication has significantly improved and given all safety personnel more reliable radio service.

Electric: The lines to the Honey Rock development on south Hwy 281 have been completed. The Meter Data Management system was purchased and implemented giving greater access to customer data.

Golf Course: The new restrooms on #4 were built and placed into service. More of the bunkers have been rebuilt resolving drainage and maintenance issues.

FY2018 Budget Overview

The \$36,097,454 million FY2018 Annual Budget capitalizes on the successful efforts of the FY2017 goals and projects. The budget addresses Council's goals as well as the needs of our citizens. It is important to note that the general fund budgeted expenditures are 7.48% over last year's budget. The City is fortunate to have experienced a stable economy and steady growth over the last several years which is expected to continue. This budget has been prepared using the known factors such as Debt Service schedules, the Equipment Replacement Schedule, changes to the Certified Tax Roll and the priorities set by Council. Other considerations used are historic trends, new services, additional cost estimates needed as a result of completed Capital Projects and anticipated weather patterns. As always, the Strategic and Financial goals adopted by Council are a major factor in preparing the budget.

The FY2018 budget presented some new challenges. The significant increase in the Certified Tax Roll provided needed income for the General Fund. However, that was offset by increasing personnel costs, particularly for medical insurance. Another part of the increase in personnel costs came as the result of an informal salary survey done in-house. The



survey disclosed several areas where increases were needed to remain competitive for good employees. Salaries in the Police Department, Fire Department and Public Works received the majority of the increases. Obviously, this change will effect budgets in subsequent years.

Another challenge to the budget is being able to forecast revenue from the EMS services. The budget reflects a decrease in the revenue for FY2018. While this is a significant part of the General Fund Revenue, being able to offset the decline in revenue is difficult. Every effort is made to decrease the corresponding expenditures in the Fire Department in order to maintain the health of the General Fund.

Forecasting the revenue for the Utility Funds and at the golf course remains a challenge from year to year. Since these revenues are heavily dependent on the weather, forecasting is done based on historic trends combined with long-range weather predictions. Given that our weather has become more unpredictable recently, these numbers will be scrutinized closely during the year so that adjustments to spending can be made in a timely manner should the revenue fall below the budgeted amount.

Tax Rate Impact: The budget is based on an approved over-all tax rate of \$0.06237. This rate is lower than last year. The Certified Tax Roll from the Central Appraisal District shows a 15.30% increase in the Adjusted Taxable Value for 2017. This increase is the result of new property being added and adjusted property values. While this change in valuation would mean additional revenue of \$295,680, we have chosen to be conservative and budget additional anticipated revenue of \$187,076.

Personnel: The City will add three full-time positions and one part-time position to the General Fund. The Police Department is adding a second School Resource Officer. The Burnet Independent School District will reimburse 75% of the expenses for this officer. The department will also add a part-time Animal Control Officer.

The Parks Department will add one full-time position for maintenance at the Airport. All of this employee's salary will be charged to the Airport.

The Finance Department will add one full-time Accountant to help with the increased workload.

The budget includes an average 3% merit and cost of living increase for employees. The merit program is the primary mechanism to implement salary increases.

The City was fortunate enough to only receive a 7.5% increase in medical coverage.

Water/Wastewater Capital Project Fund: The FY2018 budget consists of the remainder of the on-going SSES improvements that are required by TCEQ. Council had several discussions on the financing for these improvements. The Texas Commission on Environmental Quality (TCEQ) has mandated that these improvements be completed by 2022. The project consists of replacing/repairing sewer lines in various areas around the city. The portions that have been completed in past years were funded by available cash. While the Council prefers to pay cash for projects, it was decided that borrowing the funds to complete the repairs required by TCEQ in the next two years would be more advantageous. Therefore, the FY2018 budget shows loan proceeds of \$1,650,000. There are no other projects currently on the horizon. Since there is debt that will be paid off in FY 2017-18, the new debt will not have a significant effect on the Debt Ratio or the Excess Revenue expected in the Water/Wastewater Fund.

General Government Capital Project Fund: Capital projects or purchases benefiting the General fund are recorded in this fund. The Burnet Rotary Club has received a grant for the revitalization of Live Oak Park and will work with the City to make the improvements. The City is eligible to apply for a grant from LCRA for restrooms in this park.

The FY2018 budgets include new projects:

- Park Improvements
 - Pavilion
 - Replace basketball court

On-going projects include:

- Designating funds for new police station
- Completion of the Remodeling at City Hall



- Repaving additional streets
- Capital maintenance at Galloway Hammond Recreation Center
- Completion of the drainage projects at Bruce Cove and CR 200

Electric Fund Capital Project Fund: Budgeted projects include agreements with developers for new sub-divisions. There are currently three subdivisions either underway or possibly ready for City utilities in FY2018. They are The Cottages at Westfall, The Hills of Shady Grove Phase II and Highland Oaks Phase II.

Golf Course Capital Project Fund: Completion of the bunker renovations are budgeted for FY2018. In the future, the City will be looking at replacing trees, irrigation improvements and other projects.

Municipal Court Revenue Fund: Mandated by legislation, this fund accumulates the portion of fines collected by the Municipal court for specific uses. The FY2018 budget includes expenditures for safety doors at City Hall, child safety seats and computers for new police vehicles.

Looking to the Future

Included in this budget is the five year projection required by the Charter. The City expects that the economy will continue to be stable and that the historic trends will hold steady. Other factors such as anticipated population growth, increased costs for materials and debt service needs are reflected in the numbers presented. This projection also meets the Strategic and Financial goals of the Council and the overall vision for the future of the City. The priority for the Council is the completion of the mandated sewer improvements and building a new Police Facility. Decisions on the funding for these projects have not been made at this time, but additional debt is being considered rather than the use of Excess Cash.

Expenditures for salaries and medical insurance as well as revenues for taxes, utility sales and golf are easily influenced by many factors outside the control of the City. Being able to budget for and adjust the budget for these factors will remain a significant challenge in future budgets as well.

The City strives to be the best steward of the taxpayer dollars possible. The prudent spending of those tax dollars to improve services to the Citizens and provide a better quality of life is the manifestation of that stewardship.

A handwritten signature in blue ink that reads "David L. Vaughn".

City Manager

Mayor and Council



(l-r front) Mayor Pro Tem Milton Phair, Councilmember Danny Lester, City Manager David Vaughn, Councilmember Paul Farmer, (l-r rear) City Secretary Kelly Dix, Mayor Crista Goble Bromley, Councilmember Joyce Laudenschlager, Councilmember Tres Clinton, Councilmember Cindia Talamentez.

Our Mission: To maintain and promote a superior quality of life through the advancement of common community values, excellent public service, and the responsible use of organizational resources.

Our Vision: A beautiful, friendly, safe and secure community providing family, business, recreational, historical and cultural opportunities.

The City of Burnet is an incorporated Home Rule City. Voters approved the Home Rule Charter in 2000. The City operates under a Council / Manager form of government meaning that the City Council makes and adopts regulations, laws and policy and the City Manager is responsible for the day to day operations of the City.

Council Members

Name	Position	Term
Crista Goble Bromley	Mayor	2017-2019
Milton "Mickey" Phair	Mayor ProTem	2017-2018
Cindia Talementez	Council Member	2017-2019
Paul Farmer	Council Member	2017-2019
Tres Clinton	Council Member	2017-2019
Joyce Laudenschlager	Council Member	2016-2018
Danny Lester	Council Member	2016-2018

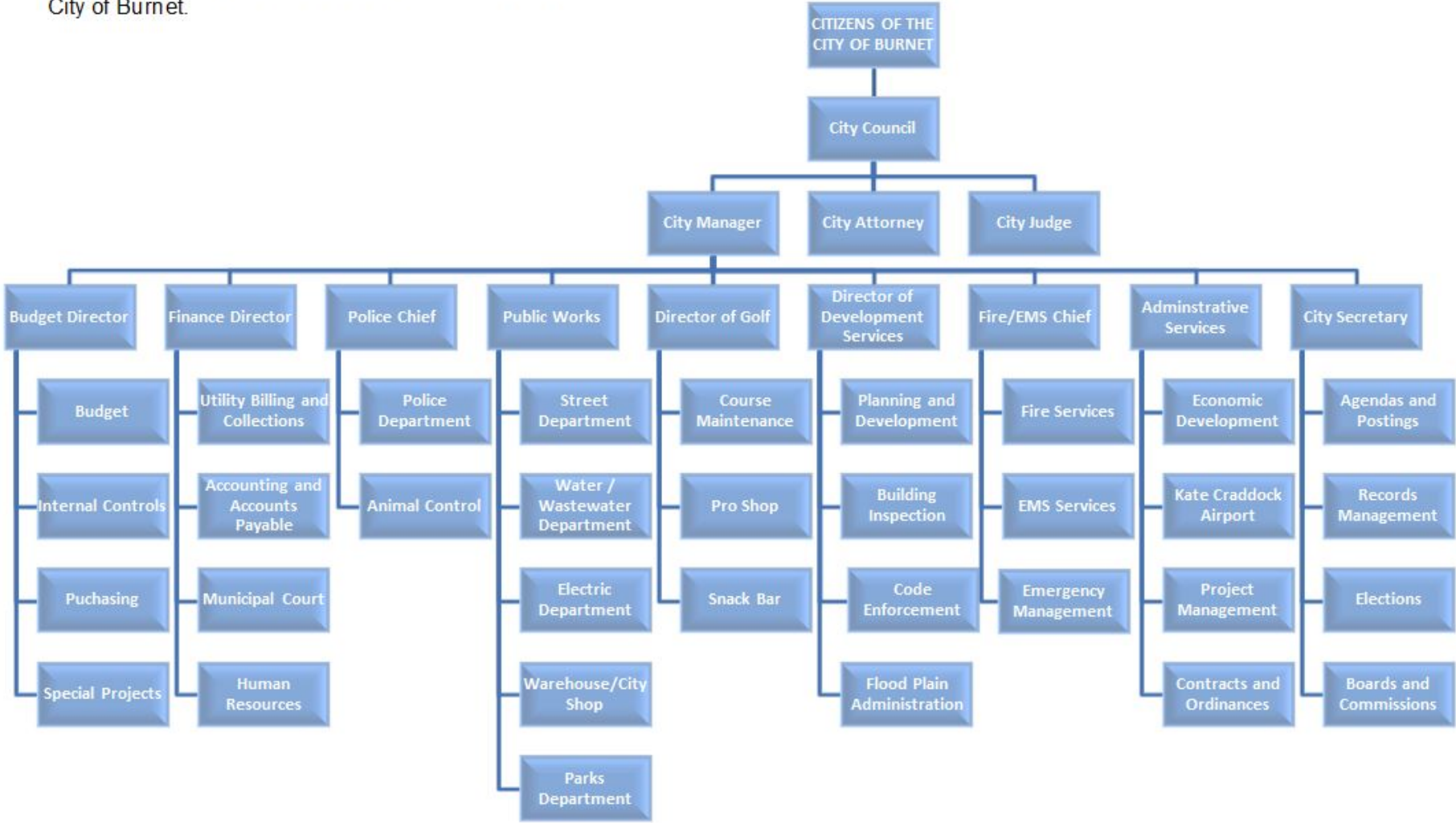
Staff

David Vaughn	City Manager
Kelly Dix	City Secretary
Paul Nelson	Police Chief / Assistant City Manager
Mark Ingram	Fire Chief / Emergency Management
Doug Fipps	Director of Golf
Patricia Langford	Finance Director
Connie Maxwell	Director of Budgets / Special Projects
Mark Lewis	Director of Community Development
Gene Courtney	Public Works Director
Alan Burdell	Water/Wastewater Superintendent
Johnny Simons	Assistant Public Works Director
Jason Davis	Police Captain
JJ Miller	Deputy Chief of Fire Administration
Lealand Raiford	Deputy Chief / EMS Operations
Evan Milliorn	Administrative Service
Leslie Baugh	Administrative Service/Airport Manager
Cindy Young	Code Enforcement
Leslie Kimbler	Permit Clerk
Tracy Shirley	Customer Service Representative
Sonia Tucker	Customer Service Representative
Peggy Simon	Municipal Court Judge
Tina Morgan	Municipal Court Clerk



ORGANIZATIONAL CHART

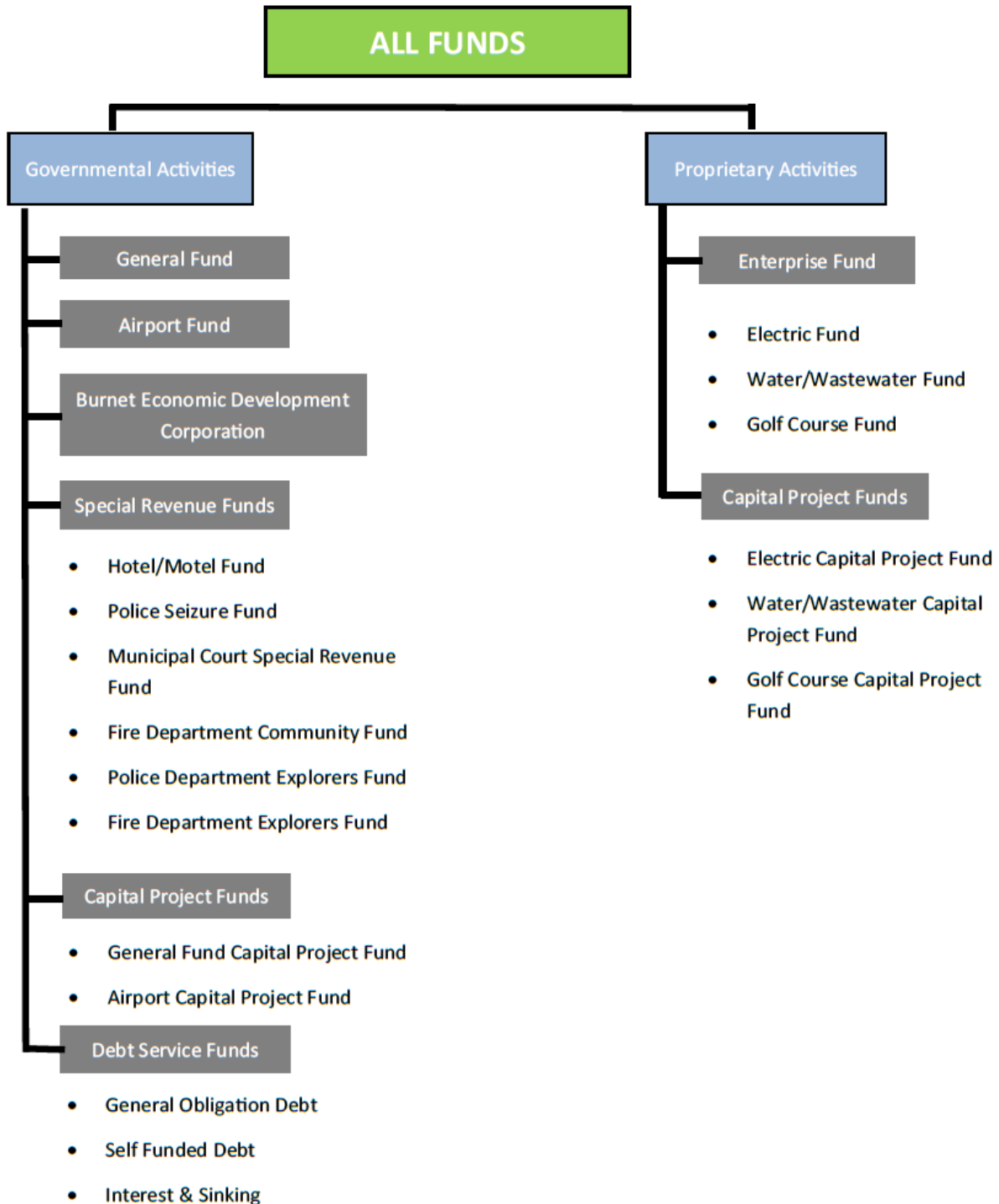
This chart visually represents the departments of the City of Burnet.





City Operations and Departments by Fund

The chart below represents the various fund types contained within the City of Burnet Adopted Budget. The budget is prepared using the cash method, while the audit report is presented using the modified accrual method. Therefore, a reconciliation of the accruals is necessary to compare the reports.





Budget Process

Overview of the Budget Process

The City of Burnet's budget serves as the annual financial plan for the City and provides a detailed outline of expenditures, revenues and related goals. The City budgets for all funds using a modified cash method of accounting (hybrid blend of cash and accrual methods). This basis means that revenue is recognized in the accounting period in which it becomes available, while expenditures are recognized in the accounting period in which they are paid. Below is the budget process for the City.

Budget Preparation Process

In late March, the Budget Director prepares the base numbers for each department and fund using a web-based program that allows the City Manager, Budget Director and Department Heads to track the budget in real-time, eliminating the need to use paper or Excel forms. The department base budget is submitted as a "Proposal" and changes are tracked during the budget process. Requests for additional personnel, equipment or operational increases are recorded in the base budget proposal as separate budget items and include any supporting documents such as quotes, written justification of the expense and the effect on future budgets, photos or other information that the Department Head feels are important.

The departmental base number provides each department their initial budget for the year which includes the current year budget plus any personnel-related increases, any known operation increases, and removes any one-time expenditures or known operational decreases. The departments review their budgets and adjust line item expenditures to better reflect changing service demands. The Budget Director reviews the departmental requests and meets with each Department Head to discuss the budget that has been submitted.

After the department budgets have been reviewed and verified by the Budget Director, the budget is submitted to the City Manager. Departments meet with the City Manager and the Budget Director to discuss their requests. The meetings focus on both the funding requests and the impact on the service levels of the department. Adjustments are made by the City Manager and the Budget Director to achieve a balanced budget and reflect any changes in circumstances that may have occurred during the budget process.

City Council Workshops are held as needed, usually beginning in June or July. Prior to the workshop, each Councilmember submits projects or improvements to the City Manager for consideration in the budget. Those requests are combined with the department requests and presented at the workshop. The focus of the workshop is for the Council to review all of the request and set the capital budgets and the related funding rather than an indepth look at the operating budget. Department heads are given the opportunity to discuss the needs of their department and the reasons for their requests. After these discussions, the Council determines which projects may be approved for inclusion in the capital budget for the budget year, moved to the operating budget if revenues allow, moved to a future year or removed. More than one workshop may be needed to allow for additional information to be presented and the Council to come to an agreement on the final Capital Budget. During this process, the Budget Director will use Council input to create the Proposed Budget for the upcoming fiscal year insuring that the final product meets the long range Strategic and Financial goals set by Council, the Council goals for the budget year and the needs of the Departments to provide outstanding service to the Citizens.

Long Range Outlook

Section 7.02 of the City Charter requires that the City Manager submit a budget for the ensuing fiscal year and a five year projected operating budget. The five year budget projection is prepared in much the same way as the budget for the next fiscal year. Consideration is given to historic trends, known economic factors, on-going or new capital projects, debt service schedules, the five year Equipment Replacement Schedule and any other known factors. The same consideration is given to the Strategic and Financial goals set by Council and the needs of the Departments to operate efficiently.

Adoption Process

Once the Proposed Budget for the ensuing fiscal year and the five year projection is complete, it is posted on the City's website to provide access to the public. According to the City Charter, one public hearing is

required to adopt the budget. At the public hearing, the City Council is presented a copy of the Proposed Budget with any changes made and any information previously requested. Council may recommend changes or request more information. After two readings of the Budget Ordinance, the City Council may adopt the budget by majority vote.

In addition, the State requires that the City hold two public hearings on the tax rate. The City must also publish the proposed tax rate and notices giving the effective tax rate and the rollback rate. The Effective tax rate is the rate that provides the City the same tax levy amount from the current year based upon development that was in the city during the current year. Usually, this number is higher because of property value growth. The Rollback rate is the effective tax rate for operations and maintenance multiplied by 1.08 plus the proposed debt tax rate. Typically, the City's tax rate is higher than the effective related to property value increases and lower than the rollback rate related to the 1.08 multiplication on the operations and maintenance tax rate and relative stability of the debt tax rate. According to State law, the Council may adopt the tax rate ordinance after the budget ordinance is adopted.

After adoption, the Budget Director creates an Adopted Budget book which is made available on the City's website, with the City Secretary and at the Library. The Adopted Budget is also submitted to the Government Finance Officers Association for review and possible award of the *Distinguished Budget Presentation Award*.

Implementation Process

On October 1 of the fiscal year, the budget is implemented into the accounting software system. Departments must operate within their adopted budgets. Budgetary control is established and maintained after adoption of the budget by the preparation of monthly revenue and expenditure statements, which are provided to the City Manager and to Council.

Budget Amendment Process

Amendments to the budget can be made after adoption. Council may transfer funds after a public hearing and two readings of the Amended Budget Ordinance. A budget amendment is required for the following:

- Funds are being moved from one fund to another
- A revenue is to be increased or decreased
- The addition, deletion, or transfer of a position
- An expenditure is to be increase due to unforeseen circumstances
- Changes to the adopted Capital Budget

Department heads may request a line-item transfer, if it does not change the total dollar amount of the departmental budget. The City Manager must approve the request.

Year-End Process

After the fiscal year is completed, the City contracts with an independent auditor to review the City's financial statements. The auditor will review expenditures, revenues, and fund balances to ensure that all are accurate. Upon completion of the audit, the Audit Report is created and published. The Audit Report provides audited financial statements for all major funds and provides statistical data regarding the City.



2018 Budget Calendar

- May 31 - June 14, 2017 Meetings with Department Directors**
Review initial budget requests with City Manager and Budget Director
- June 22, 2017 Council Retreat**
Discuss budget and Council Goals
- June 28 - July 25, 2017 Meetings with Department Directors**
Review Budgets with City Manager and Budget Director
- August 1, 2017 City Council Workshop**
Discuss budget and Council Goals
- August 8, 2017 Regular City Council Meeting**
City Manager presents 2016-17 FY budget to Council
Approve proposed ad-valorem tax rate
- August 11, 2017 Public Hearing-Budget 8/22/17 Agenda**
Submitted on 8/2/17 for the August 16th publication
Ad Valorem Public Hearing Notice-8/11/17 Submission to the newspaper for publication on 8/16/17
- August 22, 2017 City Council Workshop Meeting**
Discuss budget
- August 22, 2017 Regular City Council Meeting**
Public Hearing on budget
1st Public Hearing on proposed tax rate
1st reading of Ordinance-Ad Valorem
1st reading of the ordinance approving the budget
- September 12, 2017 City Council Workshop Meeting**
Discuss Budget
- September 12, 2017 Regular City Council Meeting**
2nd Public Hearing on proposed tax rate
- September 26, 2017 Regular City Council Meeting**
2nd reading of the ordinance adopting the budget
2nd reading of the ordinance adopting the tax rate



Strategic Goals

To meet the challenges of budgeting and goals of the Council, a framework was developed for strategic guidance that directs a more detailed business planning process at the staff level. The focus at the Council level is strategic thinking and visioning that sets policies and direction for the City Manager and staff.

The City Charter was amended in May of 2015, adding the following:

The City Council is elected to carry-out the duties of office as provided for in state law and this Charter including, but not limited to, strategic planning, establishing service levels and financial goals, land use, and capital improvements. The City Council shall review the Charter, establish annual goals and objectives for the budget, and conduct performance reviews on the City Manager, Municipal Court Judge and other positions reporting directly to the City Council on an annual basis.

To achieve the charge made in the Charter, the Council has adopted four major values to frame the budget process.

- ◆ **Customer Service:** Place the customer first. Serve our citizens with the utmost respect, compassion, integrity and honesty. Do what is in the best interest of the community.
- ◆ **Leadership:** Support our employees. Keep our commitments. Dedicate ourselves to be cooperative and imaginative. Treat others fairly and as we would like to be treated. Create an environment that fosters success through team building, self-sacrifice and servanthood.
- ◆ **Equity and Justice:** Create an environment giving employees what they need to be successful. Embrace diversity, encourage open communication and value other's opinions.
- ◆ **Community Identity:** Utilize unique recreational and historical assets to promote responsible growth while maintaining common community values.

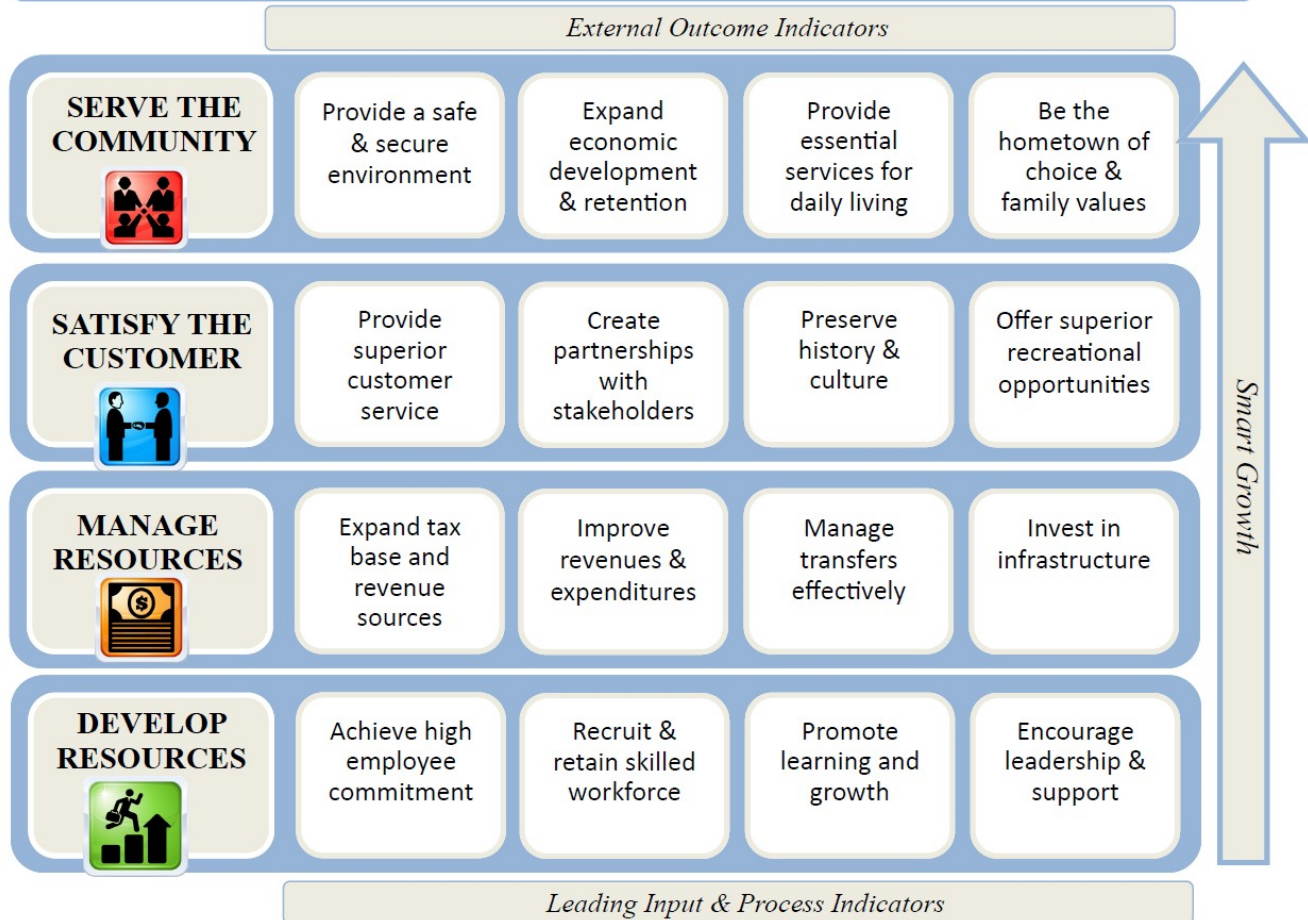
From these major values, Council has defined five mission elements:

- ◇ Leadership and effective fiscal management
 - ◇ Superior customer support and cost effective services
 - ◇ Amenities which foster common community values and promote a higher quality of life
 - ◇ Providing services which sustain order and protect the public good
- The preservation of community resources, and historical and cultural environment

These goals, values and mission elements are represented in the Strategic Group Map.



CITY OF BURNET STRATEGIC GROUP MAP



These goals are a fundamental part of each financial decision made. Every budget request made is evaluated based on the ability to satisfy at least one Strategic goal. Often, a single request satisfies multiple goals.

To further guide the budget process, the Council has identified financial goals that are incorporated in the annual budget.

- Maintain a 90 day cash reserve
- Maintain a 1.25 debt coverage ratio
- Maintain General Fund Net Operating Profit no less than 3-5% of operating budget
- Budget no more than 60% of projected Net Operating Profit as Fund Balance for Capital Projects
- Limit transfers for operations of Delaware Springs Golf Course to less than \$185,000 per year



- Maintain the Self-Funded Equipment Account at a level to properly fund future equipment needs based on a 5 year projection
- Establish Capital Reserve Accounts for General, Electric and Water/Wastewater Funds



City Council Retreat September 12, 2017

An integral part of the budget process is for Council to set priorities for the Capital Budget. This is accomplished by having Council retreats where staff is able to present the details of the capital projects deemed necessary in the next budget year. Council is able to ask questions of staff and engage in discussions of the merits of each project. Also, Council is able to present projects for consideration and possible inclusion in the budget.

The second Council retreat occurred on September 12, 2017 with the purpose of finalizing the list of projects that were presented to the Council. In recent years, the funding for these projects has mainly been from the cash reserves from prior years, contributions from outside sources such as contractors, and anticipated cash reserves from the budget year being considered.

Looking to the future, there are two primary projects that are non-recurring. They are the sewer line improvements that have been required by the Texas Commission on Environmental Quality (TCEQ) to be substantially completed by the year 2022 and the new Police Facility. In the past, the Council has chosen to limit projects based on the available excess cash. This year the Council made the decision to look at borrowing the funds needed to complete all of the required sewer repairs rather than continuing to make the repairs in stages based upon available cash. The project will go out to bid in late fall and the decision is expected to be made on the amount of borrowed funds by the end of December 2017.

An additional \$500,000 will be added to the \$1 million already set aside for the Police Facility. The Council may at some point in the future consider borrowing the additional funds needed to build the facility rather than continuing to restrict enough cash to cover the total cost of building.

All of the other projects approved are either of nominal cost or are of an on-going basis from year to year.

Keeping in mind the Strategic Plan vision and mission elements, the Council approved the following capital projects for the FY2018 budget:

Estimated 2017 Cash in Excess of 90 days			\$	1,683,140
Projected Net Operating Profit FY 17/18	\$	1,400,000	60%	<u>840,000</u>
Total Available for Capital Projects			\$	2,523,140

Project	Total Cost	Funds from Other Sources	Net Effect on Cash	Estimated EOY Cash
SSES Line Improvements	\$ 850,000	\$ 350,000	\$ (500,000)	\$ 2,023,140
Electric Subdivision Costs	\$ 175,000	\$ 50,000	\$ (125,000)	\$ 1,898,140
YMCA Capital Maintenance	\$ 50,000	\$ —	\$ (50,000)	\$ 1,848,140
Streets	\$ 450,000	\$ —	\$ (450,000)	\$ 1,389,140
Delaware Springs Improvements	\$ 200,000	\$ —	\$ (200,000)	\$ 1,198,140
Parks Improvements	\$ 150,000	\$ 50,000	\$ (100,000)	\$ 1,098,140
Christ-Yoder Animal Shelter	\$ 10,000	\$ —	\$ (10,000)	\$ 1,088,140
New Dump Trucks (3)	\$ 380,000	\$ —	\$ (380,000)	\$ 708,140
Bruce Cove Drainage	\$ 20,000	\$ —	\$ (20,000)	\$ 688,140
Police Facility Reserve Account	\$ 500,000	\$ —	\$ (500,000)	\$ 188,140
SSES Project F Line Replacement	\$ 1,300,000	\$ 1,300,000	\$ —	\$ 188,140
Contingency	\$ 125,000	\$ —	\$ (125,000)	\$ 63,140
Estimated FY 17/18 End-of-Year Cash Balance in Excess of 90 Days Cash			\$ 560,000	\$ 623,140

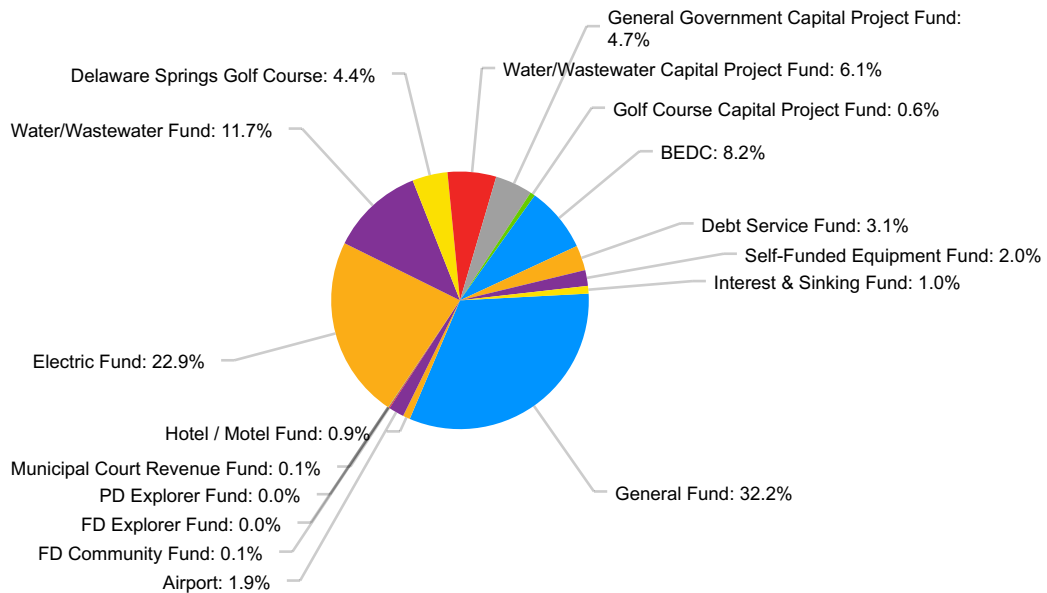
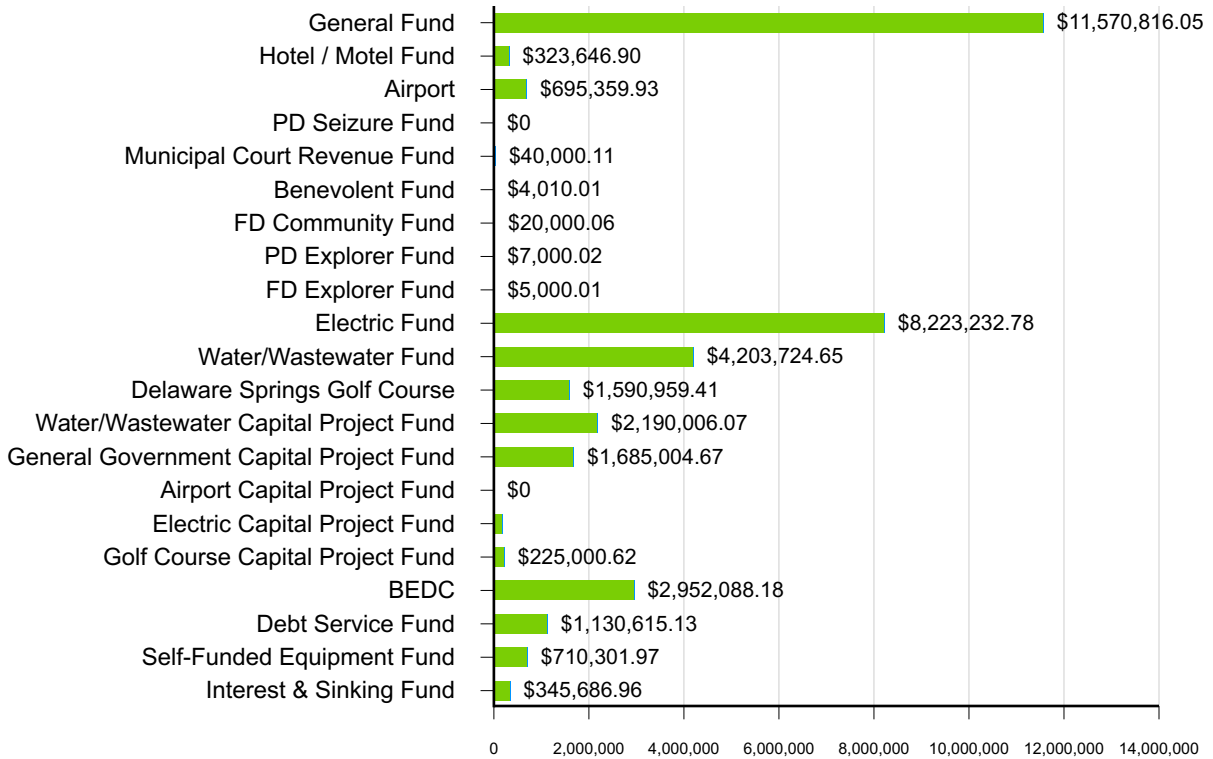


Budget Overview

OPERATING BUDGET SUMMARY

The adopted operating budget for FY 2018 is \$36,097,454 . The two largest operating funds are the General Fund which comprises \$11,570,784 or 32.05% and the Electric Fund which comprises \$8,223,210 or 22.78% of the total operating budget. Combined, these funds account for \$19,793,994 of the total operating budget.

FY 2018 City of Burnet Adopted Operating Budget \$36,097,454

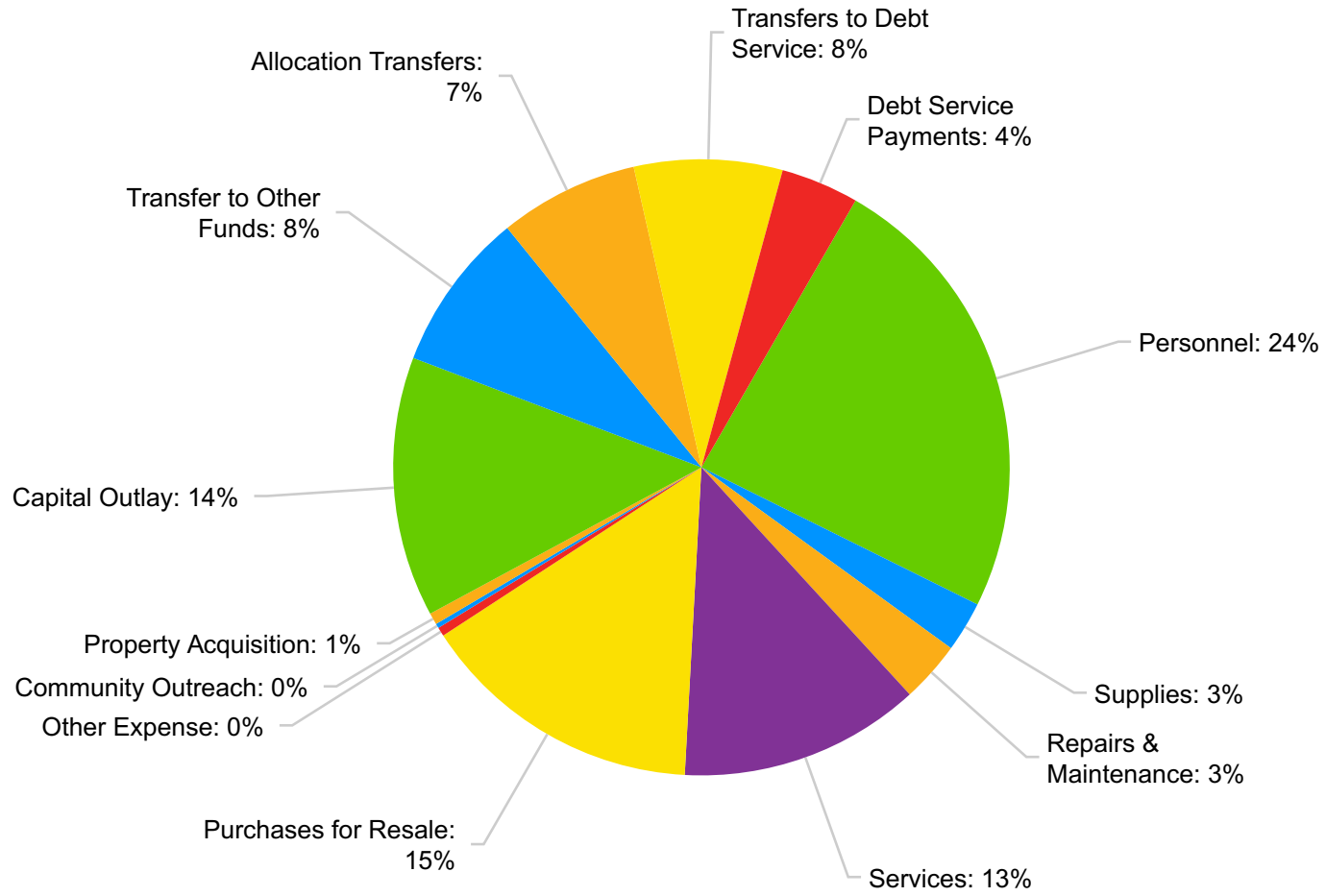


FINANCIAL SUMMARY

FY2018 BUDGETED EXPENDITURES

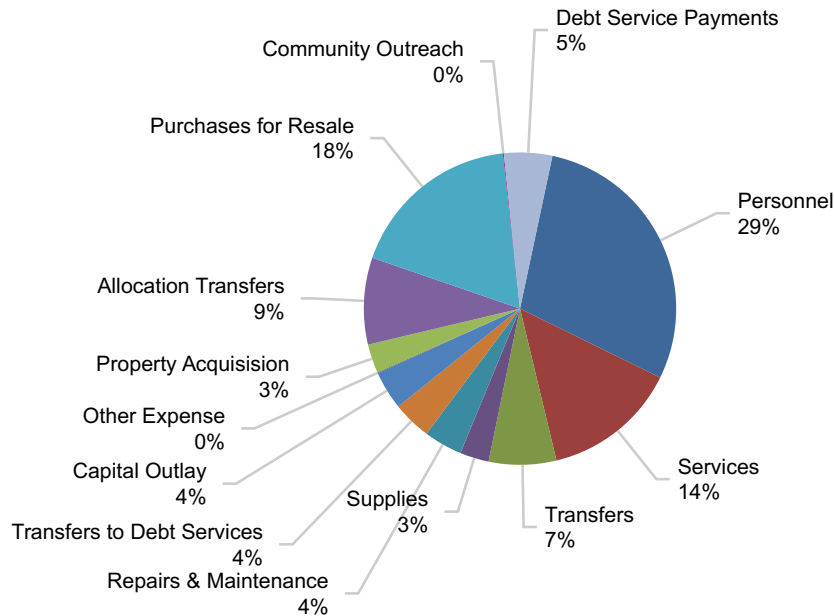
Description	General Fund	Enterprise Funds	Special Revenue Funds	Airport	Burnet Economic Development Corporation	Debt Service Funds	Capital Project Funds	Total
Personnel	\$ 5,914,485	\$ 2,647,556	\$ —	\$ 93,850	\$ —	\$ —	\$ —	\$ 8,655,891
Supplies	\$ 532,853	\$ 355,700	\$ 36,110	\$ 23,250	\$ 1,000	\$ 4,000	\$ —	\$ 952,913
Repairs & Maintenance	\$ 438,350	\$ 654,950	\$ —	\$ 63,000	\$ —	\$ —	\$ —	\$ 1,156,300
Services	\$ 2,521,891	\$ 787,924	\$ 98,700	\$ 102,950	\$ 1,056,080	\$ —	\$ —	\$ 4,567,545
Purchases for Resale	\$ —	\$ 5,038,410	\$ —	\$ 349,180	\$ —	\$ —	\$ —	\$ 5,387,590
Other Expense	\$ 12,250	\$ —	\$ 32,000	\$ —	\$ —	\$ —	\$ 125,000	\$ 169,250
Tournaments	\$ —	\$ 45,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 45,000
Community Outreach	\$ —	\$ 85,200	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 85,200
Property Acquisition	\$ —	\$ —	\$ —	\$ —	\$ 220,000	\$ —	\$ —	\$ 220,000
Capital Outlay	\$ 15,000	\$ 80,000	\$ 8,000	\$ —	\$ —	\$ 710,300	\$ 4,110,000	\$ 4,923,300
Transfer to Other Funds	\$ 2,135,955	\$ 625,000	\$ 220,000	\$ —	\$ —	\$ —	\$ 40,000	\$ 3,020,955
Allocation Transfers	\$ —	\$ 2,594,549	\$ 4,946	\$ 36,853	\$ —	\$ —	\$ —	\$ 2,636,348
Transfers to Debt Service	\$ —	\$ 1,103,589	\$ —	\$ 26,275	\$ 1,675,000	\$ —	\$ —	\$ 2,804,864
Debt Service Payments	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1,472,298	\$ —	\$ 1,472,298
Total Budgeted Expenditures	\$ 11,570,784	\$ 14,017,878	\$ 399,756	\$ 695,358	\$ 2,952,080	\$ 2,186,598	\$ 4,275,000	\$ 36,097,454
Beginning Fund Balance	\$ 3,260,117	\$ 3,216,815	\$ 363,347	\$ 769,181	\$ 1,695,064	\$ 213,481	\$ (29,171,602)	\$ (19,653,597)
Change to Fund Balance	\$ 493,243	\$ 835,977	\$ 1,847	\$ 95,692	\$ 194,370	\$ 125,981	\$ —	\$ 1,747,110
Ending Fund Balance	\$ 3,753,360	\$ 4,052,792	\$ 365,194	\$ 864,873	\$ 1,889,434	\$ 339,462	\$ (29,171,602)	\$ (17,906,487)
Cash Reserve Requirement								
75 Day Reserve	\$ 1,962,150	\$ 935,503	\$ —	\$ 58,959	\$ —	\$ —	\$ —	\$ 2,956,612
90 Day Reserve	\$ 2,354,957	\$ 1,122,782	\$ —	\$ 70,763	\$ —	\$ —	\$ —	\$ 3,548,502

FY2018 BUDGETED EXPENDITURES



FY2018 Budgeted General Fund Expenditures

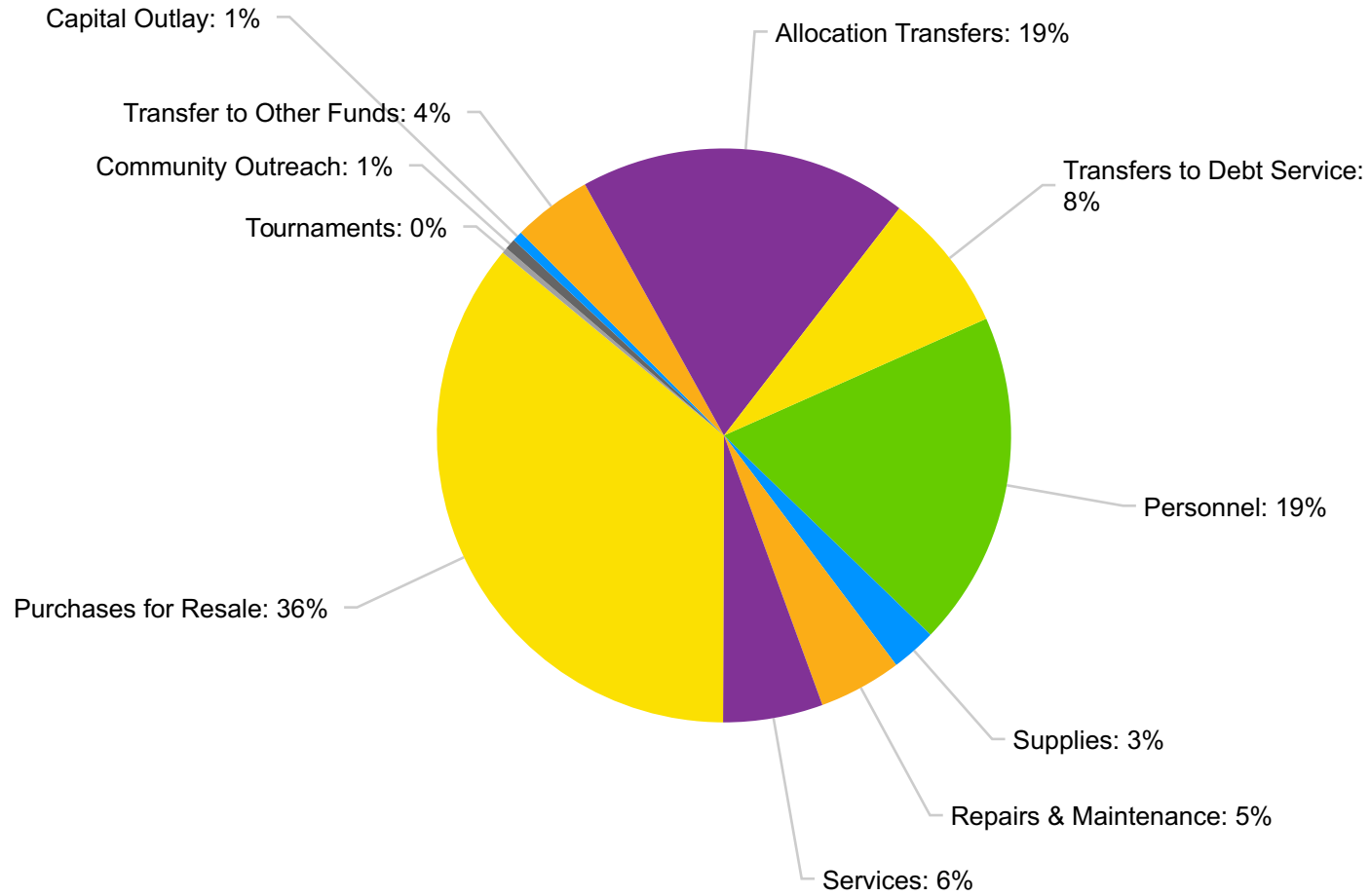
Description	Mayor & Council	Adminis- tration	Intrafund Transfers	Police	Municipal Court	Fire/EMS	Sanitation	Streets	Parks	Develop- ment Services	City Shop	Economic Develop- ment	Galloway Hammond	Total
Personnel	\$ 1,380	\$ 742,048	\$ —	\$ 1,538,577	\$ 31,506	\$ 2,410,763	\$ —	\$ 410,501	\$ 393,617	\$ 260,362	\$ 68,698	\$ 57,033	\$ —	\$ 5,914,485
Supplies	\$ 5,050	\$ 73,775	\$ —	\$ 123,153	\$ 4,475	\$ 198,800	\$ 21,000	\$ 39,800	\$ 41,450	\$ 5,500	\$ 19,350	\$ 500	\$ —	\$ 532,853
Repairs & Maintenance	\$ 1,000	\$ 91,150	\$ —	\$ 39,500	\$ 5,200	\$ 102,000	\$ —	\$ 80,000	\$ 86,000	\$ 11,000	\$ 7,500	\$ —	\$ 15,000	\$ 438,350
Services	\$ 12,250	\$ 534,528	\$ —	\$ 275,841	\$ 29,700	\$ 508,745	\$ 742,000	\$ 98,948	\$ 119,079	\$ 95,500	\$ 4,300	\$ 1,000	\$ 100,000	\$ 2,521,891
Purchases for Resale	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Other Expense	\$ 8,750	\$ —	\$ —	\$ 3,500	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 12,250
Community Outreach	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Property Acquisition	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Capital Outlay	\$ —	\$ —	\$ —	\$ 15,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 15,000
Transfer to Other Funds	\$ —	\$ —	\$ 2,135,955	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 2,135,955
Allocation Transfers	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Transfers to Debt Service	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Debt Service Payments	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Budgeted Expenditures	\$ 28,430	\$ 1,441,501	\$ 2,135,955	\$ 1,995,571	\$ 70,881	\$ 3,220,308	\$ 763,000	\$ 629,249	\$ 640,146	\$ 372,362	\$ 99,848	\$ 58,533	\$ 115,000	\$ 1,570,784



FY2018 Budgeted Enterprise Expenditures

Description	Electric Fund	Water/Wastewater Fund	Delaware Springs Golf Course	Total
Personnel	\$ 855,499	\$ 1,012,610	\$ 779,447	\$ 2,647,556
Supplies	\$ 80,000	\$ 192,500	\$ 83,200	\$ 355,700
Repairs & Maintenance	\$ 193,000	\$ 336,500	\$ 125,450	\$ 654,950
Services	\$ 148,494	\$ 454,730	\$ 184,700	\$ 787,924
Purchases for Resale	\$ 4,716,000	\$ 70,000	\$ 252,410	\$ 5,038,410
Other Expense	\$ —	\$ —	\$ —	\$ —
Tournaments	\$ —	\$ —	\$ 45,000	\$ 45,000
Community Outreach	\$ 85,200	\$ —	\$ —	\$ 85,200
Property Acquisition	\$ —	\$ —	\$ —	\$ —
Capital Outlay	\$ 80,000	\$ —	\$ —	\$ 80,000
Transfer to Other Funds	\$ 125,000	\$ 500,000	\$ —	\$ 625,000
Allocation Transfers	\$ 1,891,463	\$ 582,338	\$ 120,748	\$ 2,594,549
Transfers to Debt Service	\$ 48,554	\$ 1,055,035	\$ —	\$ 1,103,589
Debt Service Payments	\$ —	\$ —	\$ —	\$ —
Total Budgeted Expenditures	\$ 8,223,210	\$ 4,203,713	\$ 1,590,955	\$ 14,017,878
Debt Ratio - Target of 1.25	10.54	1.35	N/A	
Beginning Retained Earnings	\$ 1,323,347.27	\$ 3,390,440.83	\$ (1,496,973.52)	\$ 3,216,814.58
Change to Retained Earnings	\$ 462,990	\$ 372,987	\$ —	\$ 835,977
Ending Retained Earnings	\$ 1,786,337.27	\$ 3,763,427.83	\$ (1,496,973.52)	\$ 4,052,791.58
Cash Reserve Requirements				
75 Days	\$ 265,998	\$ 415,838	\$ 253,667	\$ 935,503
90 Days	\$ 319,248	\$ 499,085	\$ 304,449	\$ 1,122,782

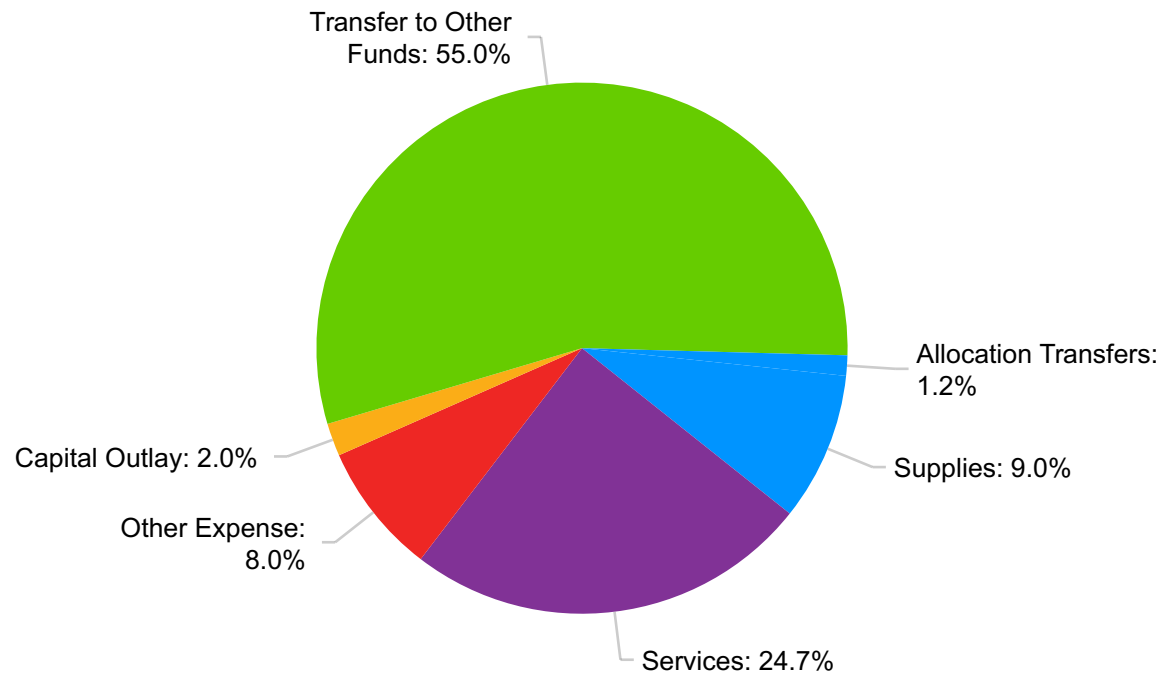
FY2018 Budgeted Enterprise Expenditures



FY2018 Budgeted Special Revenue Fund Expenditures

Description	Hotel/Motel Fund	Police Seizure Fund	Municipal Court Special Revenue Fund	Benevolent Fund	Fire Department Community Fund	Police Department Explorer Fund	Fire Department Explorer Fund.	Total
Personnel	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Supplies	\$ 100	\$ —	\$ —	\$ 4,010	\$ 20,000	\$ 7,000	\$ 5,000	\$ 36,110
Repairs & Maintenance	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Services	\$ 98,700	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 98,700
Purchases for Resale	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Other Expense	\$ —	\$ —	\$ 32,000	\$ —	\$ —	\$ —	\$ —	\$ 32,000
Community Outreach	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Property Acquisition	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Capital Outlay	\$ —	\$ —	\$ 8,000	\$ —	\$ —	\$ —	\$ —	\$ 8,000
Transfer to Other Funds	\$ 220,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 220,000
Allocation Transfers	\$ 4,946	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 4,946
Transfers to Debt Service	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Debt Service Payments	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Budgeted Expenditures	\$ 323,746	\$ —	\$ 40,000	\$ 4,010	\$ 20,000	\$ 7,000	\$ 5,000	\$ 399,756
Beginning Fund Balance	\$ 301,662	\$ 2,296	\$ 12,249	\$ 3,487	\$ 20,112	\$ 13,402	\$ 10,139	\$ 363,347
Change to Fund Balance	\$ 1,729	\$ 10	\$ 108	\$ —	\$ —	\$ —	\$ —	\$ 1,847
Ending Fund Balance	\$ 303,391	\$ 2,306	\$ 12,357	\$ 3,487	\$ 20,112	\$ 13,402	\$ 10,139	\$ 365,194

FY2018 Budgeted Special Revenue Fund Expenditures



FY2018 Budgeted Debt Service Expenditures

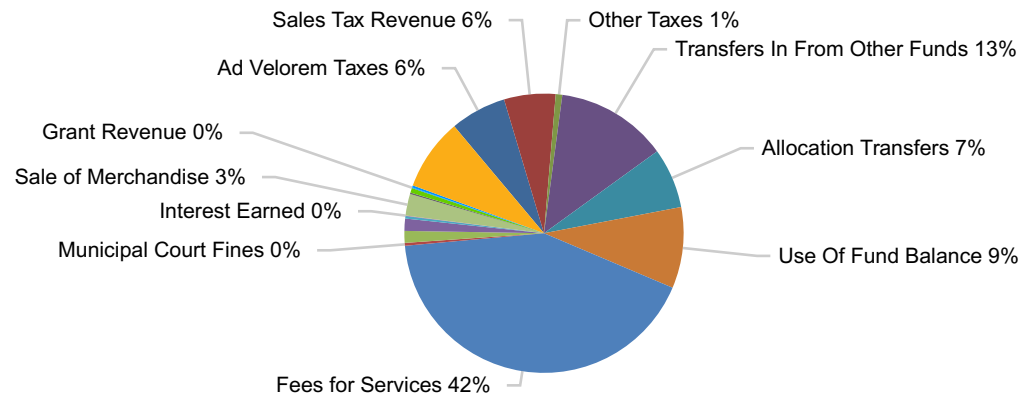
Description	Debt Service Fund	Self-Funded Equipment Fund	Interest & Sinking Fund	Total
Supplies	\$ 4,000	\$ —	\$ —	\$ 4,000
Capital Outlay	\$ —	\$ 710,300	\$ —	\$ 710,300
Debt Service Payments	\$ 1,126,612	\$ —	\$ 345,686	\$ 1,472,298
Total Budgeted Expenditures	\$ 1,130,612	\$ 710,300	\$ 345,686	\$ 2,186,598
Beginning Fund Balance	\$ (317,863.88)	\$ 293,272.01	\$ 238,073.29	\$ 213,481.42
Change to Fund Balance	\$ —	\$ 125,981	\$ —	\$ 125,981
Ending Fund Balance	\$ (317,863.88)	\$ 419,253.01	\$ 238,073.29	\$ 339,462.42

FY2018 Budgeted Capital Project Expenditures

Description	Water/Wastewater Capital Projects	General Government Capital Projects	Airport Capital Projects	Electric Capital Projects	Golf Course Capital Projects	Total
Other Expense	\$ —	\$ 100,000	\$ —	\$ —	\$ 25,000	\$ 125,000
Transfers Out	\$ 40,000	\$ —	\$ —	\$ —	\$ —	\$ 40,000
Capital Outlay	\$ 2,150,000	\$ 1,585,000	\$ —	\$ 175,000	\$ 200,000	\$ 4,110,000
Total Budgeted Expenditures	\$ 2,190,000	\$ 1,685,000	\$ —	\$ 175,000	\$ 225,000	\$ 4,275,000
Beginning Fund Balance	\$ (29,785,216)	\$ (2)	\$ —	\$ 37,924	\$ 575,692	\$ (29,171,602)
Change to Fund Balance	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Ending Fund Balance	\$ (29,785,216)	\$ (2)	\$ —	\$ 37,924	\$ 575,692	\$ (29,171,602)

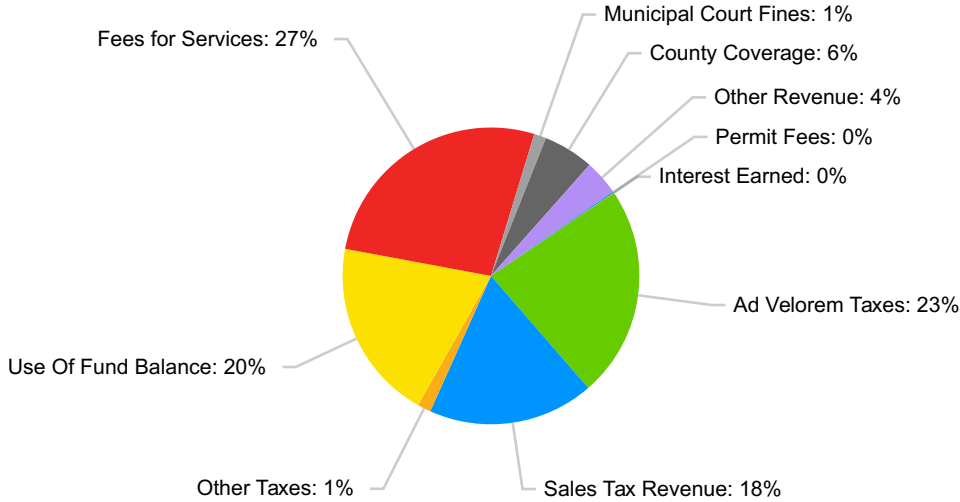
FY2018 BUDGETED REVENUES

Description	General Fund	Enterprise Funds	Airport	Special Revenue Funds	BEDC	Debt Service Funds	Capital Project Funds	Total
Ad Velorem Taxes	\$ 2,172,500	\$ —	\$ —	\$ —	\$ —	\$ 284,457	\$ —	2,456,957
Sales Tax Revenue	\$ 1,705,000	\$ —	\$ —	\$ —	\$ 550,800	\$ —	\$ —	2,255,800
Other Taxes	\$ 138,500	\$ —	\$ —	\$ 150,000	\$ —	\$ —	\$ —	288,500
Transfers In From Other Funds	\$ —	\$ 285,955	\$ —	\$ —	\$ 175,000	\$ 1,903,915	\$ 2,525,000	4,889,870
Allocation Transfers	\$ 2,636,346	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	2,636,346
Use Of Fund Balance	\$ 1,860,000	\$ 625,000	\$ —	\$ 246,630	\$ 700,000	\$ 122,458	\$ —	3,554,088
Fees for Services	\$ 2,524,000	\$ 13,440,000	\$ —	\$ —	\$ —	\$ —	\$ —	15,964,000
Municipal Court Fines	\$ 125,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	125,000
County Coverage	\$ 519,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	519,000
Other Revenue	\$ 361,081	\$ 40,000	\$ 1,900	\$ 2,000	\$ 130,000	\$ —	\$ —	534,981
Contributions	\$ 6,500	\$ —	\$ —	\$ 2,380	\$ —	\$ —	\$ 100,000	108,880
Permit Fees	\$ 13,100	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	13,100
Interest Earned	\$ 3,000	\$ 2,400	\$ 550	\$ 593	\$ 650	\$ 1,749	\$ —	8,942
Sale of Merchandise	\$ —	\$ 393,000	\$ 555,000	\$ —	\$ —	\$ —	\$ —	948,000
Other Operating Revenue	\$ —	\$ 67,500	\$ —	\$ —	\$ —	\$ —	\$ —	67,500
Airport Hanger Lease	\$ —	\$ —	\$ 203,600	\$ —	\$ —	\$ —	\$ —	203,600
Grant Revenue	\$ —	\$ —	\$ 30,000	\$ —	\$ —	\$ —	\$ —	30,000
Event Revenue	\$ —	\$ —	\$ —	\$ —	\$ 90,000	\$ —	\$ —	90,000
Use of Loan Proceeds	\$ —	\$ —	\$ —	\$ —	\$ 1,500,000	\$ —	\$ 1,650,000	3,150,000
Total Budgeted Revenues	\$ 12,064,027	\$ 14,853,855	\$ 791,050	\$ 401,603	\$ 3,146,450	\$ 2,312,579	\$ 4,275,000	\$ 37,844,564



FY2018 Budgeted General Fund Revenues

Description	Administration	Police Department	Municipal Court	Fire/EMS	Sanitation	Parks Department	Development Services	Total
Ad Velorem Taxes	\$ 2,172,500	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	2,172,500
Sales Tax Revenue	\$ 1,705,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	1,705,000
Other Taxes	\$ 138,500	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	138,500
Transfers In From Other Funds	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	—
Allocation Transfers	\$ 2,636,346	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	2,636,346
Use Of Fund Balance	\$ 1,860,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	1,860,000
Fees for Services	\$ —	\$ —	\$ —	\$ 1,610,000	\$ 914,000	\$ —	\$ —	2,524,000
Municipal Court Fines	\$ —	\$ —	\$ 125,000	\$ —	\$ —	\$ —	\$ —	125,000
County Coverage	\$ —	\$ —	\$ —	\$ 519,000	\$ —	\$ —	\$ —	519,000
Other Revenue	\$ 136,000	\$ 155,881	\$ —	\$ 5,500	\$ —	\$ 63,700	\$ —	361,081
Contributions	\$ —	\$ —	\$ —	\$ 6,500	\$ —	\$ —	\$ —	6,500
Permit Fees	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 13,100	13,100
Interest Earned	\$ 3,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	3,000
Total Budgeted Revenues	\$ 8,651,346	\$ 155,881	\$ 125,000	\$ 2,141,000	\$ 914,000	\$ 63,700	\$ 13,100	12,064,027



FY2018 Budgeted Enterprise Fund Revenues

Description	Electric Fund	Water/Wastewater Fund	Delaware Springs Golf Course	Total
Fees for Services	\$ 8,488,000	\$ 4,030,000	\$ 922,000	\$ 13,440,000
Other Operating Revenue	\$ 62,000	\$ 5,500	\$ —	\$ 67,500
Use of Fund Balance	\$ 125,000	\$ 500,000	\$ —	\$ 625,000
Transfers In	\$ 10,000	\$ —	\$ 275,955	\$ 285,955
Interest Earned	\$ 1,200	\$ 1,200	\$ —	\$ 2,400
Other Revenue	\$ —	\$ 40,000	\$ —	\$ 40,000
Sale of Merchandise	\$ —	\$ —	\$ 393,000	\$ 393,000
Total Budgeted Revenues	\$ 8,686,200	\$ 4,576,700	\$ 1,590,955	\$ 14,853,855

FY2018 Budgeted Special Revenue Fund Revenues

Description	Hotel/Motel Fund	Police Seizure Fund	Municipal Court Special Revenue Fund	Benevolent Fund	Fire Department Community	Police Department Explorer Fund	Fire Department Explorer Fund	Total
Taxes	\$ 150,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 150,000
Use of Fund Balance	\$ 175,000	\$ —	\$ 40,000	\$ 2,630	\$ 19,000	\$ 6,000	\$ 4,000	\$ 246,630
Interest Earned	\$ 475	\$ 10	\$ 108	\$ —	\$ —	\$ —	\$ —	\$ 593
Other Revenue	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1,000	\$ 1,000	\$ 2,000
Contributions	\$ —	\$ —	\$ —	\$ 1,380	\$ 1,000	\$ —	\$ —	\$ 2,380
Total Budgeted Revenues	\$ 325,475	\$ 10	\$ 40,108	\$ 4,010	\$ 20,000	\$ 7,000	\$ 5,000	\$ 401,603

FY2018 Budgeted Debt Service Fund Revenues

Description	Debt Service Fund	Self-Funded Equipment Fund	Interest & Sinking Fund	Total
Ad Velorum Taxes	\$ —	\$ —	\$ 284,457	\$ 284,457
Reimbursements from Other Funds	\$ 1,129,863	\$ 774,052	\$ —	\$ 1,903,915
Use of Fund Balance	\$ —	\$ 61,229	\$ 61,229	\$ 122,458
Interest Earned	\$ 749	\$ 1,000	\$ —	\$ 1,749
Other Revenue	\$ —	\$ —	\$ —	\$ —
Total Budgeted Revenues	\$ 1,130,612	\$ 836,281	\$ 345,686	\$ 2,312,579

FY2018 Budgeted Capital Project Fund Revenues

Description	Water/ Wastewater Capital Project Fund	General Government Capital Project Fund	Airport Capital Project Fund	Electric Capital Project Fund	Golf Course Capital Project Fund	Total
Contributions	\$ —	\$ 50,000	\$ —	\$ 50,000	\$ —	\$ 100,000
Transfers from Other Funds	\$ 540,000	\$ 1,635,000	\$ —	\$ 125,000	\$ 225,000	\$ 2,525,000
Use of Loan Proceeds	\$ 1,650,000	\$ —	\$ —	\$ —	\$ —	\$ 1,650,000
Use of Fund Balance	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Interest Earned	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Budgeted Revenues	\$ 2,190,000	\$ 1,685,000	\$ —	\$ 175,000	\$ 225,000	\$ 4,275,000

The Council requires that a 90 day cash reserve be maintained. To calculate that amount, certain expenditures are deducted from the total operating budget for the fund. Expenditures that are covered by revenue are deducted as are the transfers between funds. The intent is to maintain a cash balance that is sufficient to cover base operating costs in the case of a natural disaster. Other expenditures are considered nonessential should a natural disaster occur. This reserve is not intended to cover revenue shortfalls. Revenue shortfalls will be covered reductions in expenditures.

Cash Reserve Calculations

Description	General Fund	Electric	Water/Wastewater	Delaware Springs Golf Course	Airport	Citywide
Personnel	\$ 5,914,485	\$ 855,499	\$ 1,012,610	\$ 779,447	\$ 93,850	\$ 8,655,891
Supplies	\$ 532,853	\$ 80,000	\$ 192,500	\$ 83,200	\$ 23,250	\$ 911,803
Repairs & Maintenance	\$ 438,350	\$ 193,000	\$ 336,500	\$ 125,450	\$ 63,000	\$ 1,156,300
Services	\$ 2,521,891	\$ 148,494	\$ 454,730	\$ 184,700	\$ 102,950	\$ 3,412,765
Purchases for Resale	\$ —	\$ 4,716,000	\$ 70,000	\$ 252,410	\$ 349,180	\$ 5,387,590
Other Expense	\$ 12,250	\$ —	\$ —	\$ —	\$ —	\$ 12,250
Tournaments	\$ —	\$ —	\$ —	\$ 45,000	\$ —	\$ 45,000
Community Outreach	\$ —	\$ 85,200	\$ —	\$ —	\$ —	\$ 85,200
Property Acquisition	\$ 15,000	\$ —	\$ —	\$ —	\$ —	\$ 15,000
Capital Outlay	\$ 2,135,955	\$ 80,000	\$ —	\$ —	\$ —	\$ 2,215,955
Transfer to Other Funds	\$ —	\$ 125,000	\$ 500,000	\$ —	\$ —	\$ 625,000
Allocation Transfers	\$ —	\$ 1,891,463	\$ 582,338	\$ 120,748	\$ 36,853	\$ 2,631,402
Transfers to Debt Service	\$ —	\$ 48,554	\$ 1,055,035	\$ —	\$ 26,275	\$ 1,129,864
Debt Service Payments	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Budgeted Expenditures	\$ 11,570,784	\$ 8,223,210	\$ 4,203,713	\$ 1,590,955	\$ 695,358	\$ 26,284,020
Less:						
Purchases for Resale	\$ —	\$ 4,716,000	\$ 70,000	\$ 252,410	\$ 349,180	\$ 5,387,590
Community Outreach	\$ —	\$ 85,200	\$ —	\$ —	\$ —	\$ 85,200
Property Acquisition	\$ 15,000	\$ —	\$ —	\$ —	\$ —	\$ 15,000
Capital Outlay	\$ 2,135,955	\$ 80,000	\$ —	\$ —	\$ —	\$ 2,215,955
Transfer to Other Funds	\$ —	\$ 125,000	\$ 500,000	\$ —	\$ —	\$ 625,000
Allocation Transfers	\$ —	\$ 1,891,463	\$ 582,338	\$ 120,748	\$ 36,853	\$ 2,631,402
Transfers to Debt Service	\$ —	\$ 48,554	\$ 1,055,035	\$ —	\$ 26,275	\$ 1,129,864
Debt Service Payments	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Net Operating Expenditures	\$ 9,419,829	\$ 1,276,993	\$ 1,996,340	\$ 1,217,797	\$ 283,050	\$ 14,194,009
Reserve Requirements:						
75 Days	\$ 1,962,150	\$ 265,998	\$ 415,838	\$ 253,667	\$ 58,959	\$ 2,956,612
90 Days	\$ 2,354,957	\$ 319,248	\$ 499,085	\$ 304,449	\$ 70,763	\$ 3,548,502



MAJOR REVENUE SOURCES

Property Taxes: Taxes are levied on January 1 of each year and are considered past due on February 1 of the following year. The Burnet Central Appraisal District determines the value for each property in the City and statements are sent each October to each taxpayer.

Budgeted revenue from ad valorem taxes is \$2.2 million and represents an increase of 8.61% from the prior year in the General Fund. This sizable increase is the result of \$8 million of new property and a significant increase in the market values of existing properties.

In FY2017, the Council adopted a property tax rate of \$.6237/\$100 valuation. Of the rate, \$.5403/\$100 valuation is allocated for Maintenance and Operations (M&O). The remaining \$.0834/\$100 valuation is allocated for Interest & Sinking to retire general debt.

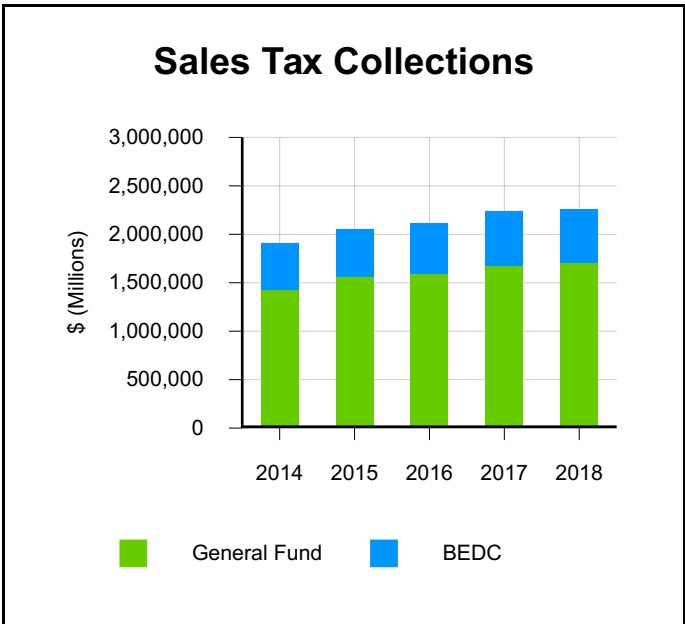
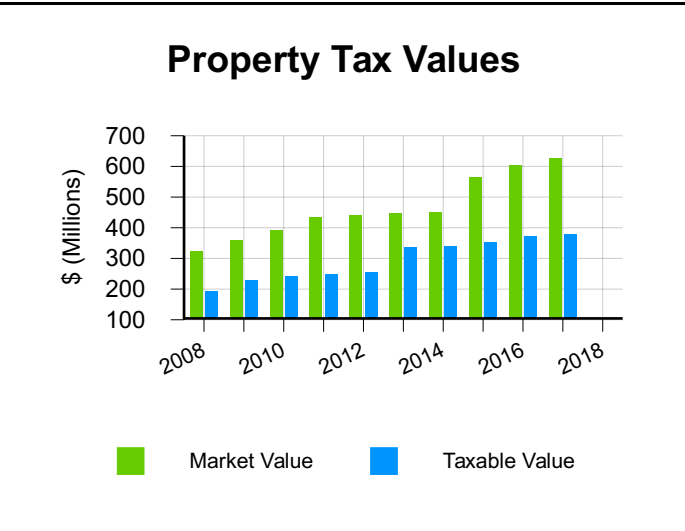
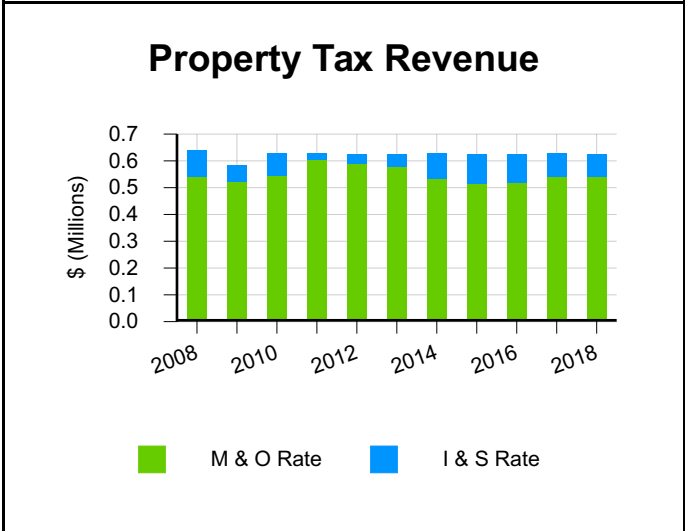
Sales Tax Revenue: Revenue is budgeted at \$1.7 million which represents 8.99% of the City's unrestricted operating revenue. The City's sales tax rate is 8.25% for goods or services sold or delivered within the boundaries of the City. The tax is collected by businesses making the sale and is remitted to the State Comptroller of Public Accounts on a monthly, quarterly or annual basis.

Of the 8.25% sales tax rate, the State retains 6.25% and distributes 2% to the City.

- 1.5% is used for general operating purposes
- 0.25% is for Burnet Economic Development Corporation's (BEDC) use. BEDC is the City's 4C Economic Development Corporation.
- .025% is for property tax relief

The City has seen slow, steady growth in sales tax which is expected to continue. As with all revenue estimates, the tendency is to budget conservatively.

EMS Revenue: In the adopted budget, EMS revenues make up 8.81% of the overall operating revenue. While this is down -0.66% from the prior year, it remains a valuable source of revenue to the City.



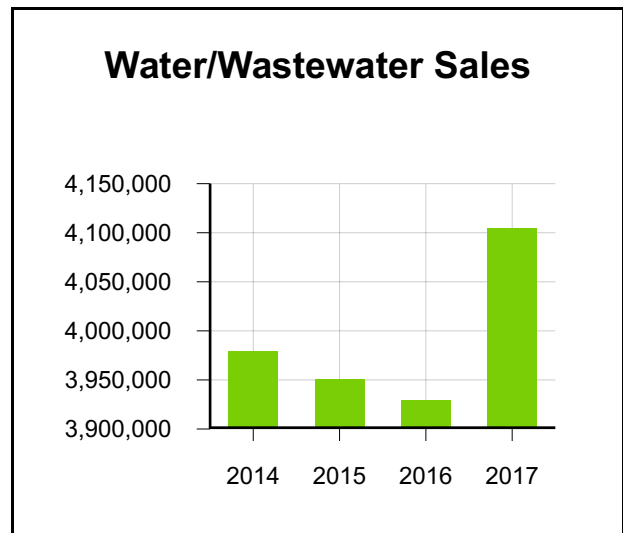
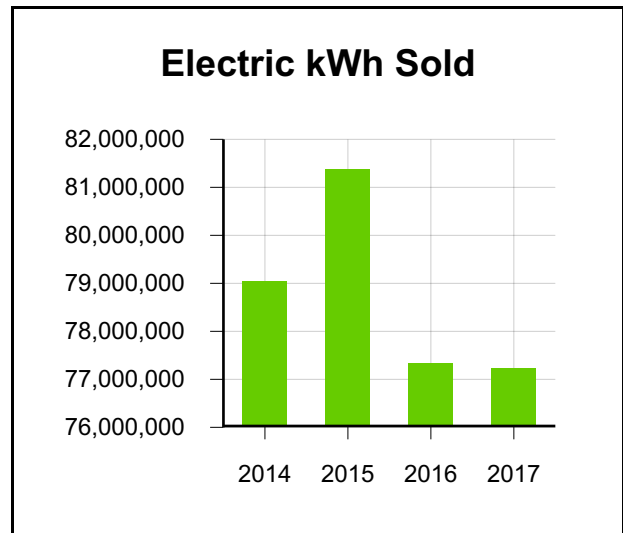
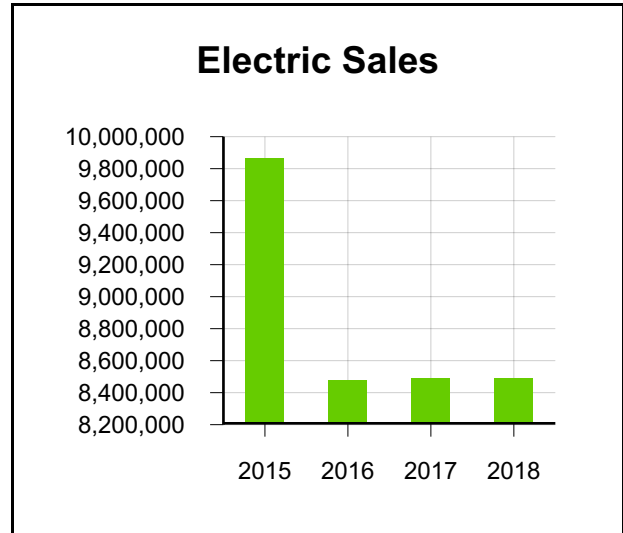


Utility Revenue: Charges for electric, water and wastewater services are anticipated to generate \$12.5 million , or 51.82% of the City's unrestricted operating revenue for FY2018.

Generally, utility revenue projections are based on three year averages to hedge against variations in weather conditions. Growth estimates are based on building permits, expected build out of subdivisions and other development activity.

Budgeting for utility revenue has become increasingly challenging in the last few years. The City buys power from the Lower Colorado River Authority (LCRA) and distributes that power to customers over City owned and maintained transmission lines. Changes in LCRA rates, billing dates and charges make it difficult to compare revenue from year to year. While consumption billed to customers has fluctuated in an expected fashion, the corresponding dollar amounts for sales has a very different trend.

Water/Wastewater sales revenue is equally difficult to budget. Two years ago, the Central Texas area recovered from a record drought that lasted five years. Increased rain resulted in lower than expected sales, but the area is beginning to return to drought conditions. That forecast is not anticipated to change in the near future. Conservation mandated by the City during the previous drought may be necessary again. Many customers have continued to use those conservation methods even with the increased rain.





Full-time Equivalents by Department

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY2018 Budget
ADMINISTRATION						
City Manager	1	1	1	1	1	1
Assistant City Manager	0.5	0.2				
Administrative Services Director	1		0.25	0.5		
Finance Director				1	1	1
Budget Director				1	1	1
Assistant Finance Director	1	2	2			
Accountant						1
City Secretary	1	1	1	1	1	1
Contract Manager				0.25	0.25	
Administrative Services			0.5	0.5	1.5	1
Accountant/HR Administrator	1	1	1	1	1	1
	5.5	5.2	5.75	6.25	6.75	7
POLICE						
Police Chief	1	1	1	1	1	1
Captain	1	1	1	1	1	1
Investigators	3	3	3	3	3	2
Corporal	2	2	2	2	2	2
Patrol Officer	8	9	8	8	8	9
Animal Control Officer	1	—	1	1	1	1.5
School Resource Officer			1	1	1	2
Administrative Assistant	1	1	1	1	1	1
	17	17	18	18	18	19.5
MUNICIPAL COURT						
Court Clerk	1	1	1	1	1	0.5
FIRE						
Fire Chief	1	1	1	1	1	1
Fire Marshal	1	1	1	1	1	1
Deputy Chief-EMS	1	1	1	1	1	1
Firefighter/Paramedic + Engineer	1	1	1	1	1	1
Firefighter/EMT + Engineer	1	1	1	1	1	1
Firefighter/EMT + Captain/Deputy Chief	1	1	1	1	1	
Firefighter/Paramedic + Captain/Deputy Chief						1
Firefighter/EMT +Engineer/FTO	1	1	1	1	1	1



	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY2018 Budget
Firefighter/Paramedic + Captain	2	2	2	2	2	2
Firefighter/Paramedic	10	12	13	12	11	9
Firefighter/EMT	10	8	8	9	9	11
Paramedic	1	1			1	1
	30	30	30	30	30	30

STREETS

Public Works Director	0.25	0.25	0.25			
Parks/Streets Superintendent				0.5	0.5	0.5
Streets Supervisor	1	1	1			
Road Foreman	1	1	1	1	1	1
Equipment Operator/Driver	5	3	3	3.5	5	5
Administrative Assistant	0.25	0.25	0.25	0.25	0.25	0.25
	7.5	5.5	5.5	5.25	6.75	6.75

PARKS

Public Works Director	0.25	0.25	0.25			
Parks/Streets Superintendent				0.5	0.5	0.5
Parks Superintendent	1	1	1			
Parks Supervisor	1	1	1	1	1	1
Athletic Fields Maintenance Worker	1	1	1			
Parks Maintenance Worker	4	4	4	6.1	5.5	5.5
Administrative Assistant	0.25	0.25	0.25	0.25	0.25	0.25
	7.5	7.5	7.5	7.85	7.25	7.25

DEVELOPMENT SERVICES

Director of Development Services	0.5	0.8	1	1	1	1
Building Official	1	1			0.95	
Code Enforcement	1.8	1.8	1.8	1.95	1	1
Permit Clerk				0.25	0.25	1
	3.3	3.6	2.8	3.2	3.2	3

CITY SHOP

Mechanic	1	1	1	1	1	1
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ECONOMIC DEVELOPMENT

Director of Administrative Services	0.5	0.5	0.25	0.25		
Asst Dir of Administrative Services			0.5	0.5	1.5	0.75
	0.5	0.5	0.75	0.75	1.5	0.75

TOTAL GENERAL FUND

	73.3	71.3	72.3	73.3	75.5	75.75
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	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY2018 Budget
AIRPORT						
Airport Director	0.5	0.5	0.5	0.25	0.25	0.25
Maintenance	0.2	0.2	0.2	0.55	0.55	1.5
TOTAL AIRPORT	0.7	0.7	0.7	0.8	0.8	1.75

ELECTRIC						
Public Works Director	0.25	0.25	0.25			
Electric Superintendent	1	1	1	1	1	1
Journey Lineman					2	
Apprentice Line Worker IV	3	2	3	4	1	3
Apprentice Line Worker III	1	1	1	1	1	1
Apprentice Line Worker II	1			1	1	
Apprentice Line Worker I						2
Introductory Line Worker	3	4	4	2	1	
Field Technician					1	1
Warehouse Supervisor	1	1	1	1	1	1
Customer Service Assistant	1	1	1	0.75	0.75	1.25
Administrative Assistant	0.25	0.25	0.25	0.25	0.25	0.25
TOTAL ELECTRIC	11.5	10.5	11.5	11	10	10.5

WATER/WASTEWATER						
Public Works Director	0.25	0.25	0.25			
Water/Wastewater Superintendent	1	1	1	1	1	1
Treatment Supervisor	1	1	1	1	1	1
Field Supervisor					1	1
Plant Operator	2	2	1	3	4	2
Water Plant Operator (B)	2	2	2	1		
Field Technician ♦	2	2	2	4	4	4
Field Technician (D)	5	5	5	4	3	5
Water/Wastewater Operator (D)	1	1	1			
Customer Service Assistant	1	1	1	1	1	1.25
Contract Manager	1	1	1	0.75	0.5	
Administrative Assistant	0.25	0.25	0.25	0.25	0.25	0.25
TOTAL WATER/WASTEWATER	16.5	16.5	15.5	16	15.75	15.5

GOLF COURSE						
Golf Professional	1	1	1	1	1	1
Assistant Golf Professional II	1	1	1	1	1	1
Assistant Golf Professional I	2	2	2	2	1.5	1.5
Golf Course Superintendent	1	1	1	0.9	1	1



	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY2018 Budget
Assistant Superintendent/Mechanic	1	1	1	1		
Mechanic/Maintenance Worker	1	1	1	1	1	1
Maintenance Worker III	4	4	4	4	2.5	1.5
Maintenance Worker II	1	1	2	1	1	1
Maintenance Worker I				0.5	2.5	3.5
Lead Snack Bar Attendant	1	1	1	1	1	1
Snack Bar Attendant	4	2	1.5	2.5	2.5	2.5
TOTAL GOLF COURSE	17	15	15.5	15.9	15	15
TOTAL CITY WIDE EMPLOYEE FTE's	102.5	97.5	100	101	101.3	103



Budget Summaries

General Fund



GENERAL FUND

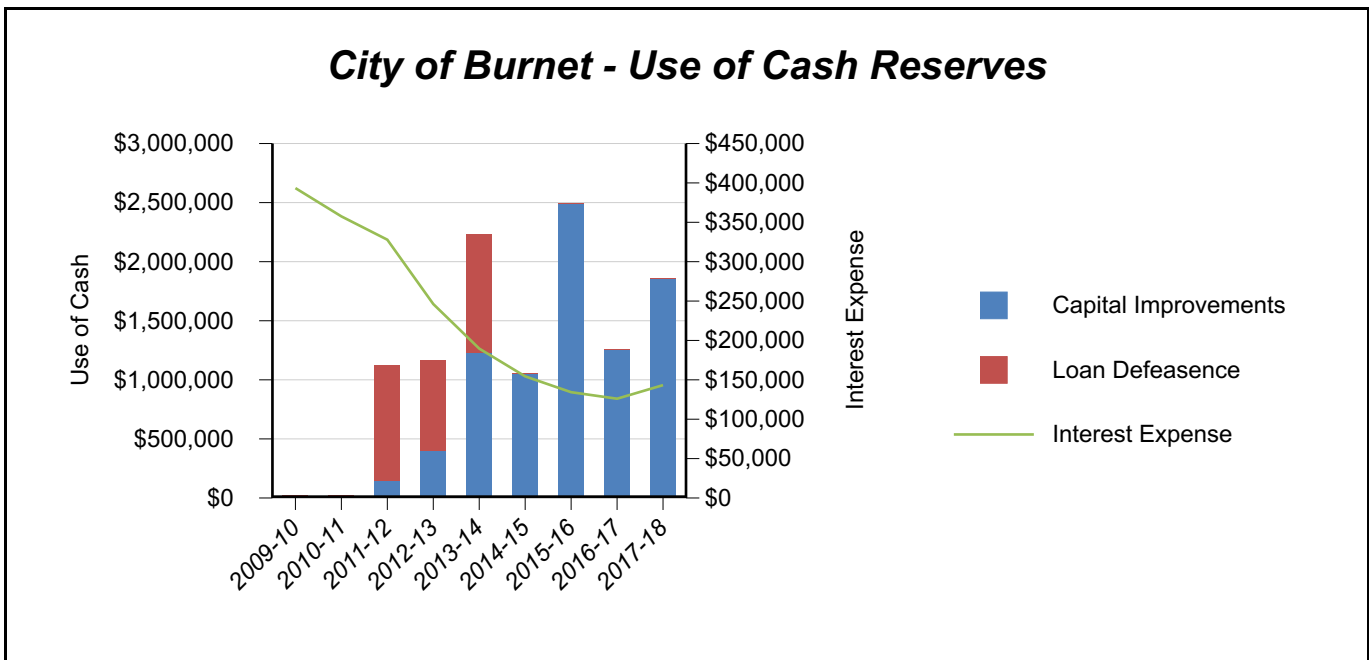
Summary of Revenue and Expenditures

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	% of Budget	% Change
Revenues							
Ad Valorem Taxes	\$ 1,762,139	\$ 1,860,949	\$ 1,905,000	\$ 1,985,424	\$ 2,172,500	18.01%	8.61%
Sales Tax	\$ 1,484,361	\$ 1,558,962	\$ 1,590,000	\$ 1,674,810	\$ 1,705,000	14.13%	1.77%
Other Taxes	\$ 144,188	\$ 132,799	\$ 138,500	\$ 135,245	\$ 138,500	1.15%	2.35%
Transfers	\$ 2,494,219	\$ 2,509,980	\$ 3,454,066	\$ 2,583,635	\$ 2,636,346	21.85%	2.00%
Fire Department Revenue	\$ 2,344,530	\$ 2,206,982	\$ 2,282,500	\$ 2,144,148	\$ 2,141,000	17.75%	-0.15%
Use Of Fund Balance	\$ 443,757	\$ 1,926,329	\$ 1,823,000	\$ 1,120,098	\$ 1,860,000	15.42%	39.78%
Sanitation Revenue	\$ 902,333	\$ 886,524	\$ 923,124	\$ 926,422	\$ 914,000	7.58%	-1.36%
Other Revenue	\$ 132,789	\$ 145,757	\$ 130,000	\$ 341,989	\$ 136,000	1.13%	-151.46%
Municipal Court Revenue	\$ 94,469	\$ 114,545	\$ 120,000	\$ 130,098	\$ 125,000	1.04%	-4.08%
Police Department Revenue	\$ 64,369	\$ 96,757	\$ 85,724	\$ 81,244	\$ 155,881	1.29%	47.88%
Parks & Recreation Revenue	\$ 32,326	\$ 48,958	\$ 54,600	\$ 55,744	\$ 63,700	0.53%	12.49%
Other Operating Revenue	\$ —	\$ —	\$ —	\$ —	\$ —	0.00%	
Development Services Revenue	\$ 15,733	\$ 16,537	\$ 27,000	\$ 21,834	\$ 13,100	0.11%	-66.67%
Interest Earned	\$ 32,543	\$ 5,098	\$ 5,500	\$ 10,460	\$ 3,000	0.02%	-248.67%
	\$ 9,947,756	\$ 11,510,177	\$ 12,539,014	\$ 11,211,151	\$ 12,064,027	100.01%	7.07%
Expenses							
Personnel	\$ 4,996,838	\$ 5,261,271	\$ 5,664,807	\$ 5,601,230	\$ 5,914,485	51.12%	5.30%
Services	\$ 2,466,234	\$ 2,445,706	\$ 2,553,581	\$ 2,477,946	\$ 2,521,891	21.80%	1.74%
Repairs & Maintenance	\$ 304,261	\$ 400,239	\$ 470,310	\$ 496,891	\$ 438,350	3.79%	-13.35%
Supplies	\$ 549,694	\$ 485,928	\$ 529,000	\$ 535,841	\$ 532,853	4.61%	-0.56%
Transfers	\$ 608,389	\$ 2,088,984	\$ 1,895,014	\$ 1,187,444	\$ 2,135,955	18.46%	44.41%
Transfers to Debt Service	\$ 44,536	\$ —	\$ —	\$ —	\$ —	0.00%	
Capital Outlay	\$ 25,883	\$ 4,807	\$ 92,000	\$ 74,735	\$ 15,000	0.13%	-398.23%
Other Expense	\$ 36,009	\$ 18,900	\$ 6,000	\$ 7,398	\$ 12,250	0.11%	39.61%
Property Acquisition	\$ 705	\$ —	\$ —	\$ 150	\$ —	0.00%	
Allocation Transfers	\$ —	\$ —	\$ —	\$ —	\$ —	0.00%	
	\$ 9,032,549	\$ 10,705,835	\$ 11,210,712	\$ 10,381,635	\$ 11,570,784	100.00%	10.28%
Revenues Less Expenses	\$ 915,207	\$ 804,342	\$ 1,328,302	\$ 829,516	\$ 493,243	4.26%	-68.18%
Personnel FTE's	71.30	72.30		75.50	75.75		

GENERAL FUND

Summary of Revenue and Expenditures

	FY 2015-16 ACTUAL	FY 2016-17 BUDGET	FY 2016-17 PROJECTED	FY 2017-18 BUDGET
Cash Reserves Used for One-Time Expenditures:				
General Fund Capital Projects	\$ 242,911	\$ 1,299,500	\$ 797,378	\$ 1,635,000
Golf Capital Projects	\$ 130,657	\$ 226,000	\$ 226,080	\$ 225,000
Scan Police Records	\$ 70,189			
Fallen Firefighter		\$ 7,000	\$ 5,674	
K-9 Unit		\$ 22,000	\$ 20,469	
Fire Rescue Equipment		\$ 30,000	\$ 24,808	
ISO Rating		\$ 11,000	\$ —	
Ventilator - EMS		\$ 9,500	\$ —	
EMS Training Accreditation		\$ 10,000	\$ 500	
Council Chamber Chairs		\$ 5,000	\$ 2,490	
Police Vests		\$ 11,000	\$ 10,038	
Trail Easements		\$ 10,000	\$ 2,478	
Fire Engine Repairs		\$ 27,000	\$ 23,342	
Additional Staff Training		\$ 10,000	\$ 10,000	
Structural Issues at Police Facility		\$ 15,000	\$ 9,200	
Dump Truck - Streets		\$ 130,000	\$ —	
	\$ 443,757	\$ 1,823,000	\$ 1,132,457	\$ 1,860,000



The City strives to pay for as many capital projects and one-time expenditures from prior years cash reserves as possible. This allows the minimization of cost by avoiding interest costs.

Mayor and Council

Summary of Revenue and Expenditures

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenues	\$ —	\$ —	\$ —	\$ —	\$ —
Expenses					
Personnel	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,343	\$ 1,380
Supplies	\$ 4,879	\$ 3,173	\$ 4,050	\$ 4,864	\$ 5,050
Repairs & Maintenance	\$ 2,712	\$ 1,980	\$ 2,000	\$ 1,644	\$ 1,000
Services	\$ 13,683	\$ 7,623	\$ 11,150	\$ 12,167	\$ 12,250
Other Expense	\$ 16,079	\$ 850	\$ 3,000	\$ 3,348	\$ 8,750
Property Acquisition	\$ 555	\$ —	\$ —	\$ 150	\$ —
Capital Outlay	\$ —	\$ —	\$ 5,000	\$ 5,070	\$ —
	\$ 39,288	\$ 15,006	\$ 26,580	\$ 28,586	\$ 28,430
Revenues Less Expenses	\$ (39,288)	\$ (15,006)	\$ (26,580)	\$ (28,586)	\$ (28,430)

City Council Function

The Council is the legislative body; its members are the community's decision makers. Powers are defined in the City Charter and are reviewed annually by Council. The City Council sets the goals of the City on an annual basis and approves the budget that is developed by the City Manager to meet the Council's goals. The Council focuses on the community's goals, major projects, and such long-term considerations as community growth, land use development, capital improvement plans, capital financing, and strategic planning.

City Council Structure

The City Council consists of a mayor and six council members, all of which are voting members. The Mayor and all council members are elected at-large.

The Mayor and three council members are elected in odd numbered years and the other three council members are elected in even numbered years.

Members are elected to two-year terms and may serve no more than three consecutive terms. Special elections are held to fill vacancies on the Council.

General Administration

Summary of Revenue and Expenditures

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenues					
Ad Velorem Taxes	\$ 1,762,139	\$ 1,860,949	\$ 1,905,000	\$ 1,985,424	\$ 2,172,500
Sales Tax	\$ 1,484,361	\$ 1,558,962	\$ 1,590,000	\$ 1,674,810	\$ 1,705,000
Other Taxes	\$ 144,188	\$ 132,799	\$ 138,500	\$ 135,245	\$ 138,500
Transfers	\$ 2,494,219	\$ 2,509,980	\$ 3,454,066	\$ 2,583,635	\$ 2,636,346
Use Of Fund Balance	\$ 443,757	\$ 1,926,329	\$ 1,823,000	\$ 1,120,098	\$ 1,860,000
Other Revenue	\$ 132,789	\$ 145,757	\$ 130,000	\$ 341,989	\$ 136,000
Interest Earned	\$ 32,543	\$ 5,098	\$ 5,500	\$ 10,460	\$ 3,000
	\$ 6,493,996	\$ 8,139,874	\$ 9,046,066	\$ 7,851,661	\$ 8,651,346
Expenses					
Personnel	\$ 575,411	\$ 655,716	\$ 735,116	\$ 721,578	\$ 742,048
Services	\$ 507,785	\$ 517,808	\$ 568,952	\$ 545,613	\$ 534,528
Repairs & Maintenance	\$ 60,873	\$ 75,793	\$ 109,760	\$ 115,427	\$ 91,150
Supplies	\$ 65,635	\$ 70,494	\$ 72,025	\$ 60,993	\$ 73,775
	\$ 1,209,704	\$ 1,319,811	\$ 1,485,853	\$ 1,443,611	\$ 1,441,501
Revenues Less Expenses	\$ 5,284,292	\$ 6,820,063	\$ 7,560,213	\$ 6,408,050	\$ 7,209,845
Personnel FTE's	5.75	6.25		6.75	7

The budget for General Administration covers all of the expenditures for operations that are for the benefit of all departments of the City. They include the City Manager, City Secretary, Finance and things such as rent, utilities and repairs at City Hall, legal fees, and insurance. These expenditures are combined with the Mayor and Council expenditures and are pro-rated to the General Fund, Hotel/Motel Fund, Airport, Electric Fund, Water/Wastewater Fund and the Golf Course based on a formula of gross revenues and Full Time Employees (FTE's).

Intrafund Transfers

Summary of Revenue and Expenditures

	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenues	\$ —	\$ —	\$ —	\$ —	\$ —
Expenses					
Transfer To Golf Course Fund	\$ 242,911	\$ 1,625,913	\$ 1,299,500	\$ 775,029	\$ 1,635,000
Transfer To Gen Cap Project Fund	\$ 234,821	\$ 168,036	\$ 239,514	\$ 189,822	\$ 275,955
Transfer To Golf Cap Project Fund	\$ 130,657	\$ 295,035	\$ 226,000	\$ 226,080	\$ 225,000
Transfer to Self Funded Account	\$ —	\$ —	\$ 130,000	\$ —	\$ —
	<u>\$ 608,389</u>	<u>\$ 2,088,984</u>	<u>\$ 1,895,014</u>	<u>\$ 1,190,931</u>	<u>\$ 2,135,955</u>
Revenues Less Expenses	\$ (608,389)	\$ (2,088,984)	\$ (1,895,014)	\$ (1,190,931)	\$ (2,135,955)

Cash reserves and current revenues can be used to fund one-time expenditures and capital projects for the General Capital Project Fund and the Golf Capital Project Fund. The use of these funds are discussed with the Council at budget retreats and workshops prior to being approved and included in the budget.

The Golf Course Fund is technically an enterprise fund according to accounting definitions, but is still dependent on the General Fund to break even. The Council has approved transfers from the General Fund to cover the administration allocation in total and any operating loss incurred.

Police Department

Summary of Revenue and Expenditures

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenues					
Police Department Revenue	\$ 64,369	\$ 96,757	\$ 85,724	\$ 81,244	\$ 155,881
Expenses					
Personnel	\$ 1,201,707	\$ 1,276,495	\$ 1,365,656	\$ 1,366,573	\$ 1,538,577
Services	\$ 281,119	\$ 236,445	\$ 262,963	\$ 267,451	\$ 275,841
Supplies	\$ 122,750	\$ 115,334	\$ 118,400	\$ 125,902	\$ 123,153
Repairs & Maintenance	\$ 29,146	\$ 52,854	\$ 48,000	\$ 50,996	\$ 39,500
Other Expense	\$ 19,930	\$ 18,050	\$ 3,000	\$ 4,050	\$ 3,500
Capital Outlay	\$ —	\$ —	\$ 47,500	\$ 44,857	\$ 15,000
	\$ 1,654,652	\$ 1,699,178	\$ 1,845,519	\$ 1,859,829	\$ 1,995,571
Revenues Less Expenses	\$(1,590,283)	\$(1,602,421)	\$(1,759,795)	\$(1,778,585)	\$(1,839,690)
Personnel FTE's	18	18		18	19.5

Statistical Information:

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Calls for service	6,862	8,845	7,129	7,451	8,234
Assistance to Citizens	201	128	120	51	50
Miles Driven	107,956	139,734	152,408	110,738	120,630
Offense Reports	1,075	1,025	1,259	1,078	1,071
Traffic Accidents Investigated	127	130	118	137	150
Arrests	318	318	512	479	526

Mission Statement:

The mission of the Burnet Police Department is to provide efficient and effective law enforcement service to our community. This will be achieved by maintaining the highest standards of honesty and integrity through consistent and impartial enforcement of the law.

Vision Statement:

The vision of the Burnet Police Department is to develop a problem solving and customer oriented environment for the employee to effectively respond to the needs of the community. Members of the Burnet Police Department will be leaders in initiating and maintaining positive relationships with neighborhoods, schools, businesses, and other members of the community. These community bonds will form a medium where public safety



Municipal Court

Summary of Revenue and Expenditures

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenues					
Municipal Court Revenue	\$ 94,469	\$ 114,545	\$ 120,000	\$ 130,098	\$ 125,000
Transfers	\$ —	\$ —	\$ —	\$ —	\$ —
	\$ 94,469	\$ 114,545	\$ 120,000	\$ 130,098	\$ 125,000
Expenses					
Personnel	\$ 56,663	\$ 58,877	\$ 60,605	\$ 60,614	\$ 31,506
Services	\$ 35,805	\$ 28,879	\$ 30,050	\$ 29,853	\$ 29,700
Repairs & Maintenance	\$ 4,822	\$ 5,003	\$ 5,000	\$ 5,193	\$ 5,200
Supplies	\$ 4,844	\$ 4,291	\$ 4,750	\$ 3,816	\$ 4,475
Capital Outlay	\$ 9,982	\$ —	\$ —	\$ —	\$ —
	\$ 112,116	\$ 97,050	\$ 100,405	\$ 99,476	\$ 70,881
Revenues Less Expenses	\$ (17,647)	\$ 17,495	\$ 19,595	\$ 30,622	\$ 54,119
Personnel FTE's	1	1		1	0.5

The Burnet Municipal Court provides assistance to defendants charged with Class C misdemeanors. Defendants who have received citations or complaints from the Burnet Police Department, Burnet Code Enforcement, Burnet Animal Control and/or other City enforcement entities will have their cases heard at the Burnet Municipal Court. The Municipal Court Judge is available once a week at City Hall to meet with defendants. Pre-trials and trials are held every other month at the City Council Chambers located at the Burnet Municipal Airport.

The Municipal Court judge is appointed by the City Council for a two year period. This appointment runs concurrent with the Mayor's term in office.



Fire / EMS

Summary of Revenue and Expenditures

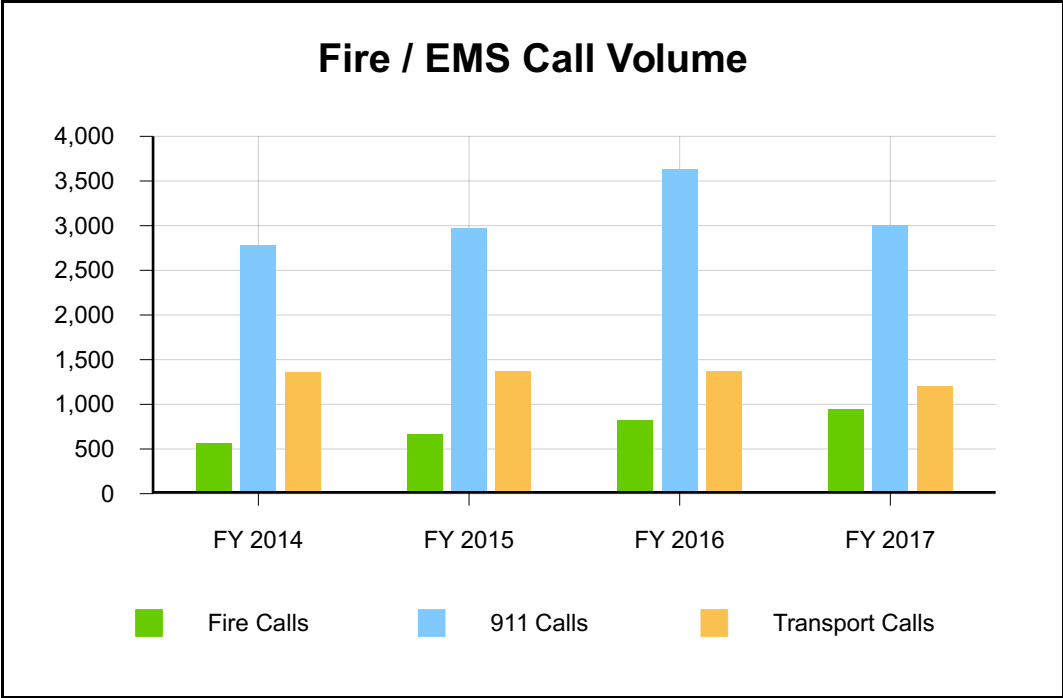
Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenues					
Fees For Service - Patient Services	\$ 1,878,556	\$ 1,712,156	\$ 1,780,000	\$ 1,620,664	\$ 1,610,000
Fees For Service - County Coverage	\$ 434,049	\$ 453,958	\$ 473,000	\$ 496,673	\$ 519,000
Other Revenue	\$ 21,774	\$ 14,680	\$ 14,500	\$ 11,940	\$ 5,500
Contributions	\$ 10,151	\$ 26,188	\$ 15,000	\$ 14,871	\$ 6,500
	\$ 2,344,530	\$ 2,206,982	\$ 2,282,500	\$ 2,144,148	\$ 2,141,000
Expenses					
Personnel	\$ 2,125,949	\$ 2,190,294	\$ 2,313,946	\$ 2,327,303	\$ 2,410,763
Services	\$ 435,164	\$ 491,539	\$ 532,553	\$ 528,993	\$ 508,745
Supplies	\$ 231,792	\$ 197,881	\$ 213,100	\$ 206,068	\$ 198,800
Repairs & Maintenance	\$ 64,389	\$ 101,973	\$ 106,000	\$ 119,367	\$ 102,000
Capital Outlay	\$ —	\$ —	\$ 39,500	\$ 24,808	\$ —
	\$ 2,857,294	\$ 2,981,687	\$ 3,205,099	\$ 3,206,539	\$ 3,220,308
Revenues Less Expenses	\$ (512,764)	\$ (774,705)	\$ (922,599)	\$ (1,062,391)	\$ (1,079,308)
Personnel FTE's	30	30		30	30

The Burnet Fire Department is a career municipal department, comprised of 30 full-time and 12 paid part-time personnel. Dual certified as both fire fighters and emergency medical technicians, the men and women of Burnet Fire Department are responsible for providing fire suppression and emergency medical services. The primary fire response area covers the incorporated city limits of Burnet and as mutual aid to Burnet Emergency Services District #7 in 345 square miles of north central Burnet County. Additionally, a total of 750 square miles is covered for emergency medical response. Approximately 700 fire calls and 4,900 medical calls are answered annually.

Emergency response is a coordinated effort of the Burnet Fire Department and the Office of Emergency Management. Additional resources are available through county, regional and state mutual aid agreements and the department works in conjunction with all of the Emergency Services Districts located throughout Burnet County.

Fire prevention activities are coordinated by the Fire Marshal's office and disaster preparedness and response through the Office of Emergency Management. It is through these efforts that the people of Burnet and the surround communities are provided rapid response to control a wide range of emergency situations.

Fire / EMS



Sanitation

Summary of Revenue and Expenditures

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenues					
Sanitation Revenue	\$ 902,333	\$ 886,524	\$ 923,124	\$ 926,422	\$ 914,000
	<u>\$ 902,333</u>	<u>\$ 886,524</u>	<u>\$ 923,124</u>	<u>\$ 926,422</u>	<u>\$ 914,000</u>
Expenses					
Services	\$ 771,439	\$ 762,548	\$ 764,414	\$ 743,691	\$ 742,000
Supplies	\$ 13,585	\$ 12,968	\$ 13,000	\$ 20,820	\$ 21,000
	<u>\$ 785,024</u>	<u>\$ 775,516</u>	<u>\$ 777,414</u>	<u>\$ 764,511</u>	<u>\$ 763,000</u>
Revenues Less Expenses	<u>\$ 117,309</u>	<u>\$ 111,008</u>	<u>\$ 145,710</u>	<u>\$ 161,911</u>	<u>\$ 151,000</u>

The City currently offers curbside pick-up for trash and recycling. Beginning in January, 2018, the City will expand its efforts to provide additional outlets for citizens to dispose of bulky waste items (such as couches, appliances, lumber, etc.) by offering the ability to dispose of such items on a monthly basis at the North East Facility located on FM 963 on the first Saturday of each month. While the semi-annual cleanups have been a tremendous success for years, the City is hopeful this additional offering will have the same benefits we have seen from monthly brush disposal.

Street Department

Summary of Revenue and Expenditures

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Expenses					
Personnel	\$ 311,830	\$ 308,178	\$ 386,968	\$ 377,795	\$ 410,501
Supplies	\$ 26,188	\$ 27,376	\$ 31,450	\$ 32,279	\$ 39,800
Repairs & Maintenance	\$ 54,927	\$ 62,690	\$ 78,000	\$ 83,164	\$ 80,000
Services	\$ 21,752	\$ 21,837	\$ 82,024	\$ 85,354	\$ 98,948
Transfers to Debt Service	\$ 44,536	\$ —	\$ —	\$ —	\$ —
Capital Outlay	\$ 8,213	\$ —	\$ —	\$ —	\$ —
	\$ 467,446	\$ 420,081	\$ 578,442	\$ 578,592	\$ 629,249
Revenues Less Expenses	\$ (467,446)	\$ (420,081)	\$ (578,442)	\$ (578,592)	\$ (629,249)
Personnel FTE's	5.50	5.25		6.75	6.75

The Street Department is responsible for maintenance, repair and replacement of the streets within the City limits and numerous parking lots at City facilities. There are 52 miles of City streets that are currently maintained by the department. In addition, the Street Department is very instrumental in preparing for and cleaning up after the many festivals and events that occur in the city.

Each year, the Street Committee reviews the condition of the streets and prioritizes the need for replacement or major repairs of each one and makes recommendations to the Council for the next budget year. The Council has adopted an aggressive plan to replace as many of these streets as possible in each budget depending on staff availability and funding.

In FY 2016-17, paving was completed on Pecan Street. This project covered 12 blocks from Coke St to Hwy 281.

The FY 2017-18 budget includes reconstruction of Westfall and Cemetery Streets in conjunction with the housing development that is underway in that area. The Street Committee determines which other projects will be started within the confines of the budget. Considerations include, the condition of the street, material costs and the time-line for completion. The Council may then elect to contract out some of the work or authorize the Street employees to perform the work based on the recommendations of the Committee and staff. For this budget year, the Committee selected Tate, Lewis, Kincheloe, Silver and John W. Hoover Parkway for improvement.



Parks Department

Summary of Revenue and Expenditures

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenues					
Parks & Recreation Revenue	\$ 32,326	\$ 48,958	\$ 54,600	\$ 55,744	\$ 63,700
	\$ 32,326	\$ 48,958	\$ 54,600	\$ 55,744	\$ 63,700
Expenses					
Personnel	\$ 363,194	\$ 377,699	\$ 398,951	\$ 380,347	\$ 393,617
Supplies	\$ 62,199	\$ 38,998	\$ 48,450	\$ 49,235	\$ 41,450
Repairs & Maintenance	\$ 58,720	\$ 83,850	\$ 89,000	\$ 104,809	\$ 86,000
Services	\$ 162,197	\$ 148,611	\$ 123,875	\$ 110,989	\$ 119,079
Capital Outlay	\$ 7,688	\$ 4,807	\$ —	\$ —	\$ —
Property Acquisition	\$ 150	\$ —	\$ —	\$ —	\$ —
	\$ 654,148	\$ 653,965	\$ 660,276	\$ 645,380	\$ 640,146
Revenues Less Expenses	\$ (621,822)	\$ (605,007)	\$ (605,676)	\$ (589,636)	\$ (576,446)
 Personnel FTE's	 7.50	 7.85	 7.25	 7.25	 7.25

The City of Burnet offers citizens a variety of recreational opportunities across the City including parks, sports fields, nature walks, a disc golf course, a municipal golf course and state-of-the-art recreational facilities. In addition to mowing and maintaining the 117 acres of parkland, the Parks Department is also responsible for the Community Center, Meeting Center, the RV park, the Splash Park, Airport property and four city-owned cemeteries that total 75 acres.

Working closely with the Street Department and the Electric Department, the personnel of the Parks Department are instrumental in the festivals and events that are held each year in the City.

The FY 2017-18 budget includes additional funds for improving Live Oak Park and obtaining easements in order to make improvements to the walking trail that runs between Hamilton Creek and the YMCA.



Development Services Department

Summary of Revenue and Expenditures

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenues					
Development Services Revenue	\$ 15,733	\$ 16,537	\$ 27,000	\$ 21,834	\$ 13,100
	<u>\$ 15,733</u>	<u>\$ 16,537</u>	<u>\$ 27,000</u>	<u>\$ 21,834</u>	<u>\$ 13,100</u>
Expenses					
Personnel	\$ 239,426	\$ 267,021	\$ 285,504	\$ 249,920	\$ 260,362
Supplies	\$ 5,555	\$ 5,580	\$ 6,000	\$ 6,380	\$ 5,500
Repairs & Maintenance	\$ 4,750	\$ 4,134	\$ 11,550	\$ 4,038	\$ 11,000
Services	\$ 67,589	\$ 85,145	\$ 66,000	\$ 45,571	\$ 95,500
	<u>\$ 317,320</u>	<u>\$ 361,880</u>	<u>\$ 369,054</u>	<u>\$ 305,909</u>	<u>\$ 372,362</u>
Revenues Less Expenses	<u>\$ (301,587)</u>	<u>\$ (345,343)</u>	<u>\$ (342,054)</u>	<u>\$ (284,075)</u>	<u>\$ (359,262)</u>
 Personnel FTE's	 2.8	 3.2	 3.2	 3.2	 3

The Development Services Department sets the framework for the City's development through policy and development review by the Planning Commission. The department facilitates community planning processes, implementing federal, state, and local codes and ordinances, assuring quality commercial, residential and structure construction, helping to ensure the health, safety, and general welfare of the public and to help ensure the protection of the environment relating to zoning by providing fair, consistent, and timely enforcement of local codes and ordinances.

The Development Services Department is available to answer many questions concerning: zoning, setback requirements, subdivision regulations, rezoning matters, site plan review, annexation, property uses, variances, special use permits, special event permits, minimum housing, requirements weeded lots and abandoned/junk vehicles and many more.



The City of Burnet adopted a comprehensive zoning ordinance in 2005 as the code of the City for the development, erection, construction, enlargement, alteration, repair, moving removed, demolition, conversion, occupancy, use, height, area, and maintenance of all building, structures or lots in the City and providing for the issuance of conditional use permits.

City Shop

Summary of Revenue and Expenditures

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenues	\$ —	\$ —	\$ —	\$ —	\$ —
Expenses					
Personnel	\$ 61,291	\$ 63,325	\$ 66,058	\$ 65,387	\$ 68,698
Supplies	\$ 10,559	\$ 8,549	\$ 15,850	\$ 21,079	\$ 19,350
Repairs & Maintenance	\$ 7,412	\$ 9,095	\$ 7,000	\$ 8,951	\$ 7,500
Services	\$ 3,245	\$ 3,223	\$ 5,400	\$ 4,510	\$ 4,300
	\$ 82,507	\$ 84,192	\$ 94,308	\$ 99,927	\$ 99,848
Revenues Less Expenses	\$ (82,507)	\$ (84,192)	\$ (94,308)	\$ (99,927)	\$ (99,848)
Personnel FTE's	1	1		1	1

The City Shop is responsible for the repair and maintenance of the City's fleet and large equipment. All service to vehicles and equipment is done by the City Mechanic when possible. Those repairs that are beyond the scope of the City Shop are sent out to an appropriate vendor. Expenses for these repairs are charged to the department that owns the equipment, so that the budget for the Shop consists of the salary and benefits of the Mechanic and the expenses associated with the general maintenance of the warehouse facility.

Economic Development Department

Summary of Revenue and Expenditures

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenues					
Other Revenue	\$ —	\$ —	\$ —	\$ —	\$ —
	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Expenses					
Personnel	\$ 59,987	\$ 62,286	\$ 50,623	\$ 50,370	\$ 57,033
Services	\$ 16,456	\$ 17,048	\$ 6,200	\$ 3,754	\$ 1,000
Supplies	\$ 1,708	\$ 1,284	\$ 1,925	\$ 4,405	\$ 500
Repairs & Maintenance	\$ 468	\$ 267	\$ —	\$ —	\$ —
	<u>\$ 78,619</u>	<u>\$ 80,885</u>	<u>\$ 58,748</u>	<u>\$ 58,529</u>	<u>\$ 58,533</u>
Revenues Less Expenses	<u>\$ (78,619)</u>	<u>\$ (80,885)</u>	<u>\$ (58,748)</u>	<u>\$ (58,529)</u>	<u>\$ (58,533)</u>
Personnel FTE's	0.75	0.75		1.5	0.75

The Economic Development Department serves as a liaison between the City and the Burnet Economic Development Corporation (BEDC). The role of this department is to provide support services to both the BEDC Board and the City Manager in the effort to acquire new business growth in the community.

Galloway-Hammond Recreation Center

Summary of Revenue and Expenditures

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenues	\$ —	\$ —	\$ —	\$ —	\$ —
Expenses					
Services	\$ 150,000	\$ 125,000	\$ 100,000	\$ 100,000	\$ 100,000
Repairs & Maintenance	\$ 16,042	\$ 2,600	\$ 14,000	\$ 3,302	\$ 15,000
	\$ 166,042	\$ 127,600	\$ 114,000	\$ 103,302	\$ 115,000
Revenues Less Expenses	\$ (166,042)	\$ (127,600)	\$ (114,000)	\$ (103,302)	\$ (115,000)

The Galloway-Hammond Recreation Center has been operated by the YMCA of Greater Williamson County in conjunction with the City since 2013. The Memorandum of Understanding provides for a operating subsidy to be paid by the City to the YMCA and that the City be responsible for all repair costs to the fixed assets of the facility above a predetermined threshold. That threshold is \$1,000 for the current budget year.





Airport Fund

Summary of Revenue and Expenditures

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenues					
Fuel Sales	\$ 449,968	\$ 386,539	\$ 488,000	\$ 570,745	\$ 555,000
Airport Hanger Lease	\$ 206,074	\$ 202,692	\$ 204,880	\$ 203,556	\$ 203,600
Use Of Fund Balance	\$ 94,965	\$ 3,335	\$ 32,000	\$ 23,162	\$ —
Grant Revenue	\$ —	\$ 19,528	\$ 45,500	\$ 7,349	\$ 30,000
Other Revenue	\$ 8,342	\$ 1,125	\$ 1,900	\$ 2,405	\$ 1,900
Interest Earned	\$ 2,462	\$ 567	\$ 550	\$ 1,688	\$ 550
	\$ 761,811	\$ 613,786	\$ 772,830	\$ 808,905	\$ 791,050
Expenses					
Personnel	\$ 70,114	\$ 53,227	\$ 57,480	\$ 56,765	\$ 93,850
Supplies	\$ 1,718	\$ 10,161	\$ 17,000	\$ 23,584	\$ 23,250
Repairs & Maintenance	\$ 42,019	\$ 21,258	\$ 63,000	\$ 61,003	\$ 63,000
Services	\$ 71,025	\$ 72,285	\$ 92,607	\$ 96,729	\$ 102,950
Purchases For Resale	\$ 340,259	\$ 243,155	\$ 347,000	\$ 362,490	\$ 349,180
Transfers to Debt Service	\$ 24,080	\$ 23,315	\$ 22,295	\$ 22,295	\$ 26,275
Transfers	\$ 94,965	\$ 3,335	\$ 47,500	\$ 23,162	\$ —
Allocation Transfers	\$ 21,084	\$ 22,241	\$ 27,603	\$ 28,883	\$ 36,853
	\$ 665,264	\$ 448,977	\$ 674,485	\$ 674,911	\$ 695,358
Revenues Less Expenses	\$ 96,547	\$ 164,809	\$ 98,345	\$ 133,994	\$ 95,692

Personnel FTE's	0.70	0.80	0.80	1.75
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Airport Fund

Summary of Revenue and Expenditures

Burnet Municipal Airport, Kate Craddock Field has a 5,000 foot lighted runway with a full length taxiway which can accommodate aircraft with up to 30,000 pounds per wheel. Also available are two instrument approaches. Avgas and jet fuel are available with the option for either self-serve or full service. There is no landing fee, parking fee or short term tie down fee. The airport consists of 56 tie downs on paved parking, T-hangers and Sun Shelter.

As the FBO for Burnet Municipal Airport, Faulkner's Air Shop, Inc. provides aircraft maintenance services and flight instructions.



Electric Fund

Summary of Revenue and Expenditures

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenues					
Fees For Services	\$ 9,865,781	\$ 8,476,071	\$ 8,603,073	\$ 8,491,937	\$ 8,488,000
Other Operating Revenue	\$ 56,710	\$ 71,711	\$ 65,000	\$ 62,274	\$ 62,000
Use Of Fund Balance	\$ 9,766	\$ 44,199	\$ 269,200	\$ 185,179	\$ 125,000
Interest Earned	\$ 31,066	\$ 1,451	\$ 1,300	\$ 1,181	\$ 1,200
Transfers	\$ —	\$ —	\$ 40,000	\$ 40,000	\$ 10,000
	\$ 9,963,323	\$ 8,593,432	\$ 8,978,573	\$ 8,780,571	\$ 8,686,200
Expenses					
Purchases For Resale	\$ 6,012,646	\$ 4,729,301	\$ 4,760,940	\$ 4,710,315	\$ 4,716,000
Allocation Transfers	\$ 1,832,546	\$ 1,816,849	\$ 1,839,963	\$ 1,834,202	\$ 1,891,463
Personnel	\$ 698,791	\$ 712,483	\$ 798,022	\$ 690,685	\$ 855,499
Repairs & Maintenance	\$ 162,786	\$ 136,066	\$ 205,550	\$ 134,046	\$ 193,000
Services	\$ 119,192	\$ 128,203	\$ 219,966	\$ 221,562	\$ 148,494
Community Outreach	\$ 93,950	\$ 91,643	\$ 94,700	\$ 87,900	\$ 85,200
Capital Outlay	\$ 79,225	\$ 83,759	\$ 152,100	\$ 151,262	\$ 80,000
Supplies	\$ 77,064	\$ 69,207	\$ 84,000	\$ 88,434	\$ 80,000
Transfers to Debt Service	\$ 131,483	\$ 65,868	\$ 67,303	\$ 64,178	\$ 48,554
Transfers	\$ 9,766	\$ 44,199	\$ 239,200	\$ 185,179	\$ 125,000
	\$ 9,217,449	\$ 7,877,578	\$ 8,461,744	\$ 8,167,763	\$ 8,223,210
Revenues Less Expenses	\$ 745,874	\$ 715,854	\$ 516,829	\$ 612,808	\$ 462,990

Personnel FTE's

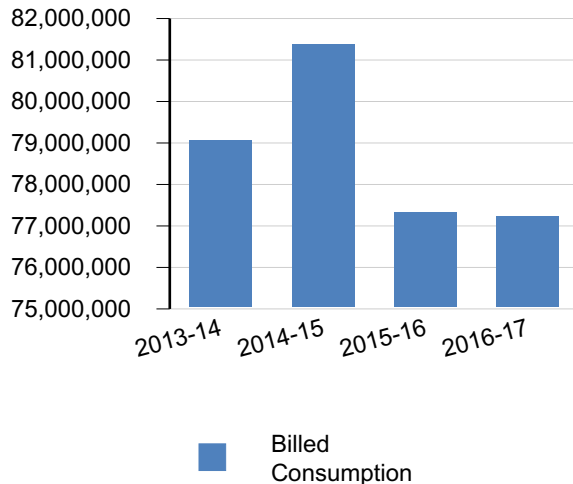
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11.0

10

10.5

kWh Sold



Electric Fund

Summary of Revenue and Expenditures

The City purchases electricity from the Lower Colorado River Authority (LCRA). The cost of power is billed to the customer at the same rate that LCRA bills the City. The City makes its money by adding a Customer Distribution Charge (CDC) to each utility class that is designed to cover the expense of distributing the power, maintaining the power grid, and planning for future projects. The power grid consists of 900,000 feet of electric line above ground, 250,000 feet of electric lines under ground, 3,200 utility poles, and 2,948 connected electric meters. The Electric Department is responsible for maintaining the current infrastructure and building new lines to accommodate growth in the City.

Training Program

In order to attract and retain quality employees, the City began a new field training program for employees. This is a four—five year course through Northwest Lineman College and approved by the Department of Labor. There are four modules consisting of 140-160 hours of curriculum a year with ten books and ten tests in each module. Participants are anticipated to complete one module per year and pass ability and knowledge tests at the end of each module. Participation in off site training classes is also required. Since the program documents the on-the-job training of these employees, structured expectations are given to the employee eliminating opinion based advancement. Fair and equitable wages are achieved while advancing through the course.

Meter Data Management System

The meter collection system utilized by the City consists of AMI meters. Both the electric meters and water meters electronically transmit millions of data points used in utility billing and usage analysis. In FY 2016-2017, the City purchased a new Meter Data Management (MDM) system to manage the millions of data points retrieved from the meters. This allows the City to provide improved customer service with both historic information and real-time readings in a more efficient manner. Planning for future development will also be improved. The maintenance costs for the system is split with the Water/Wastewater fund.





Water/Wastewater Fund

Water / Wastewater Fund

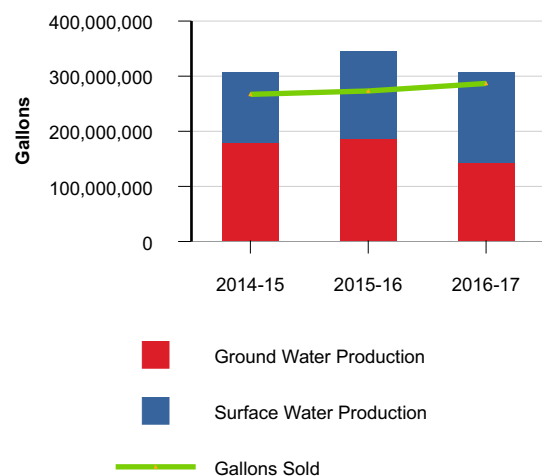
Summary of Revenue and Expenditures

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenues					
Fees For Services	\$ 3,950,123	\$ 3,928,905	\$ 3,885,000	\$ 4,104,236	\$ 4,030,000
Use Of Fund Balance	\$ 673,026	\$ 331,805	\$ 624,200	\$ 93,151	\$ 500,000
Other Operating Revenue	\$ 32,392	\$ 56,556	\$ 8,000	\$ 9,191	\$ 5,500
Other Revenue	\$ 63,000	\$ 47,000	\$ 40,000	\$ 40,000	\$ 40,000
Interest Earned	\$ 25,363	\$ 1,033	\$ 1,100	\$ 1,822	\$ 1,200
	\$ 4,743,904	\$ 4,365,299	\$ 4,558,300	\$ 4,248,400	\$ 4,576,700
Expenses					
Personnel	\$ 959,924	\$ 947,862	\$ 992,970	\$ 943,447	\$ 1,012,610
Supplies	\$ 190,475	\$ 166,550	\$ 174,250	\$ 172,761	\$ 192,500
Repairs & Maintenance	\$ 300,854	\$ 215,768	\$ 314,270	\$ 316,488	\$ 336,500
Services	\$ 422,713	\$ 386,403	\$ 396,780	\$ 378,932	\$ 454,730
Other Expense	\$ —	\$ 44,297	\$ —	\$ —	\$ —
Purchases For Resale	\$ 77,597	\$ 69,715	\$ 85,000	\$ 54,958	\$ 70,000
Allocation Transfers	\$ 535,918	\$ 554,834	\$ 563,011	\$ 595,069	\$ 582,338
Transfers	\$ 673,026	\$ 331,805	\$ 824,200	\$ 93,151	\$ 500,000
Transfers to Debt Service	\$ 1,027,173	\$ 1,029,474	\$ 1,023,171	\$ 1,000,967	\$ 1,055,035
Capital Outlay	\$ 6,475	\$ 37,412	\$ 16,800	\$ 15,869	\$ —
	\$ 4,194,155	\$ 3,784,120	\$ 4,390,452	\$ 3,571,642	\$ 4,203,713
Revenues Less Expenses	\$ 549,749	\$ 581,179	\$ 167,848	\$ 676,758	\$ 372,987

Personnel FTE's	15.50	16.00	15.75	15.50
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FY 2016-2017 budget includes replacing the sewer lines along Pecan Street prior to that street being rebuilt. Also included are the IVR System in the Utility Billing Department and the annual maintenance cost of the new MDM system. Cost for both of these new systems are split with the Electric Fund.

Production vs. Sold



Water Treatment

In 1951 the City of Burnet began providing treated groundwater the City from the Water Softening Plant on North Main Street. This plant is used to soften the ground water to improve the water quality. The City has groundwater wells that can be brought on line as needed. In order to comply with TCEQ disinfection requirements, the plant is used for storage, distribution and disinfection of the well water.

Inks Lake Surface Water Treatment Plant came on line in 1986. Raw (untreated) water is obtained from Inks Lake under a purchasing contract with the Lower Colorado River Authority. It is a conventional plant with a capacity of 2.88 million gallons per day, consisting of a raw water intake structure with a deep-water inlet to allow for lake drawdown during the winter months, two raw water submersible pumps, clarifier, two mixed media gravity filters, two 500,000 gallon clear wells and three high service pumps.

All personnel responsible for producing treated water participate in advanced training and achieve licensing to insure that water quality and facility operations remain at their best.

Water Distribution

Potable water is distributed through storage tanks and piping, including mains, laterals, and service lines in order to reach each customer. The distribution system consists of over 50 miles of pipeline, four storage tanks holding up to 1.8 million gallons. In addition, there are 267 fire hydrants and 2262 meters.

In-house crews work continually to eliminate breaks, address main line problems, improve system pressures, maintain fire fighting flows, and install new water taps to the system.

Wastewater Treatment

Based on the current flow and receiving stream requirements, the Texas Commission on Environmental Quality (TECQ) required the City to increase treatment capacity to meet current and future demands and to meet increasingly stringent water quality requirements to protect the receiving stream. A new wastewater treatment plant was placed in service in June, 2015. The plant has a capacity of 1.7 MGD and is capable of producing Type I or Type II water for reuse.



The treatment process is a biological process that works similar to our digestive system and less heavily on chemicals. The City has a Reclaimed Water Authorization Permit to reuse the effluent water at the onsite hay fields, Delaware Springs Golf Course, the ballfields at the YMCA and other areas permitted by TCEQ.

The collection system consists of approximately 40 miles of piping, 650 manholes, and 13 lift-stations.



Delaware Springs Golf Course

Delaware Springs Golf Course

Summary of Revenue and Expenditures

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenues					
Charges For Golf Services	\$ 929,404	\$ 906,983	\$ 942,000	\$ 963,555	\$ 922,000
Sale of Merchandise - Golf	\$ 368,017	\$ 401,960	\$ 394,000	\$ 425,494	\$ 393,000
Transfers	\$ 234,821	\$ 168,036	\$ 239,514	\$ 189,822	\$ 275,955
Other Revenue	\$ 107	\$ 183	\$ —	\$ 729	\$ —
	\$ 1,532,349	\$ 1,477,162	\$ 1,575,514	\$ 1,579,600	\$ 1,590,955
Expenses					
Personnel	\$ 790,430	\$ 733,262	\$ 750,830	\$ 744,557	\$ 779,447
Supplies	\$ 82,280	\$ 72,868	\$ 83,050	\$ 88,537	\$ 83,200
Repairs & Maintenance	\$ 134,575	\$ 136,520	\$ 126,950	\$ 125,312	\$ 125,450
Services	\$ 137,067	\$ 129,170	\$ 181,070	\$ 169,057	\$ 184,700
Purchases For Resale	\$ 239,229	\$ 255,136	\$ 253,010	\$ 271,877	\$ 252,410
Tournaments	\$ 41,329	\$ 30,875	\$ 57,000	\$ 61,019	\$ 45,000
Allocation Transfers	\$ 101,364	\$ 111,218	\$ 123,604	\$ 119,236	\$ 120,748
Capital Outlay	\$ 6,241	\$ 8,116	\$ —	\$ —	\$ —
	\$ 1,532,515	\$ 1,477,165	\$ 1,575,514	\$ 1,579,595	\$ 1,590,955
Revenues Less Expenses	\$ (166)	\$ (3)	\$ —	\$ 5	\$ —

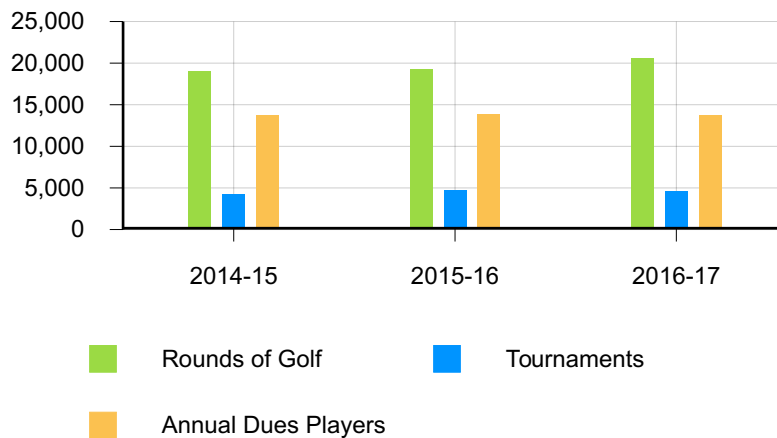
Personnel FTE's

15.5

15.9

15.0

15.0



Delaware Springs Golf Course

Summary of Revenue and Expenditures

Delaware Springs Golf Course is an 18-hole championship golf course located in the heart of the beautiful Texas Hill Country. The course offers a pro shop, driving range, putting green, snack bar and restaurant overlooking number eighteen green. Lessons are available from one of the golf professionals. The course and 19th Hole Bar & Grill are open to the public and offers memberships.



Reviews

Places to play, Delaware Springs Golf Course voted 4 out of five stars *Golf Digest's Best Places To Play*

"Tucked away in the Texas Hill Country near the small town of Burnet is one of Texas' best kept golf secrets - Delaware Springs. This 6,819-yard layout plays host to a little more than 40,000 rounds of golf per year and those who play it will swear by its scenic design and its hamburgers." *Golftexas.com*

Chosen by Golfweek as one of the top Texas courses to play *Golfweek's Best Courses You Can Play*

"Nice fun course. The best muni. I have ever seen. Fantastic clubhouse and driving range. The most unique putting green I have ever seen. The course is beautiful and well maintained. It has a few reachable par 5's Which is fun. Highly recommended and a great drive to Burnet." *GolfReview.com*

1001 Golf Holes You Must Play Before You Die.

Jeff Barr, the editor of "1001 Golf Holes You Must Play Before You Die" lauds the course designers Dave Axland and Dan Proctor for "making it click" at Delaware Springs, describing the course as truly worthy. The book features Hole 17, stating, "At first glance this is a birdie waiting to happen. But, as is often the case in this tricky game, first glances can be deceiving." He goes on to say, "This is a devilish little hole, and it's deception is delicious". Hole 17 is a 310 yard, par 4 hole stretched out along Delaware Creek. Burnet, Texas in the beautiful Texas Hill Country.





Capital Project Funds

Water / Wastewater Capital Project Fund

Summary of Revenue and Expenditures

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenues					
Use Of Loan Proceeds	\$ 1,753,345	\$ 1,518,833	\$ 590,000	\$ 291,212	\$ 1,650,000
Use Of Fund Balance	\$ 751,104	\$ 444,896	\$ 846,200	\$ 295,932	\$ 540,000
Other Operating Revenue	\$ 79,352	\$ 91,300	\$ —	\$ 99,721	\$ —
Contributions	\$ —	\$ 15,855	\$ —	\$ —	\$ —
Interest Earned	\$ 2,992	\$ 2,842	\$ —	\$ 2,734	\$ —
Other Revenue	\$ —	\$ —	\$ —	\$ —	\$ —
	\$ 2,586,793	\$ 2,073,726	\$ 1,436,200	\$ 689,599	\$ 2,190,000
Expenses					
Capital Outlay	\$ 2,441,451	\$ 1,932,582	\$ 1,396,200	\$ 547,144	\$ 2,150,000
Other Expense	\$ 63,000	\$ —	\$ —	\$ —	\$ —
Transfers	\$ —	\$ 47,000	\$ 40,000	\$ 40,000	\$ 40,000
	\$ 2,504,451	\$ 1,979,582	\$ 1,436,200	\$ 587,144	\$ 2,190,000
Revenues Less Expenses	\$ 82,342	\$ 94,144	\$ —	\$ 102,455	\$ —



FY 2017-18 budget includes the following projects:

- On-going repairs to sewer lines through out the City in compliance with an agreement with Texas Commission on Environmental Quality(TCEQ). These improvements are projected to continue over the next several years in order to meet the deadlines imposed by the agreement.

General Government Capital Project Fund

Summary of Revenue and Expenditures

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenues					
Transfers	\$ 242,911	\$ 1,925,913	\$ 1,299,500	\$ 775,029	\$ 1,635,000
Use Of Loan Proceeds	\$ 169,387	\$ —	\$ —	\$ —	\$ —
Contributions	\$ —	\$ 151,000	\$ 30,000	\$ —	\$ 50,000
	<u>\$ 412,298</u>	<u>\$ 2,076,913</u>	<u>\$ 1,329,500</u>	<u>\$ 775,029</u>	<u>\$ 1,685,000</u>
Expenses					
Capital Outlay	\$ 405,958	\$ 1,904,152	\$ 1,302,800	\$ 757,679	\$ 1,585,000
Property Acquisition	\$ 5,550	\$ 167,313	\$ 16,700	\$ 17,350	\$ —
Services	\$ 789	\$ 5,448	\$ —	\$ —	\$ —
Other Expense	\$ —	\$ —	\$ —	\$ —	\$ 100,000
	<u>\$ 412,297</u>	<u>\$ 2,076,913</u>	<u>\$ 1,319,500</u>	<u>\$ 775,029</u>	<u>\$ 1,685,000</u>
Revenues Less Expenses	<u><u>\$ 1</u></u>	<u><u>\$ —</u></u>	<u><u>\$ 10,000</u></u>	<u><u>\$ —</u></u>	<u><u>\$ —</u></u>

FY 2017-18 budget includes the following projects:

- Remodel City Hall to allow for more efficient customer service and security
- Additional designation of funds for the new Police Station
- Street improvements
- Completion of the drainage improvements at Bruce Cove
- Completion of the drainage improvements on CR200
- Capital maintenance than may become necessary at the recreation center in accordance with the agreement with the YMCA

Airport Capital Project Fund

Summary of Revenue and Expenditures

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenues					
Transfers	\$ 94,965	\$ 3,335	\$ 47,500	\$ 23,162	\$ —
	<u>\$ 94,965</u>	<u>\$ 3,335</u>	<u>\$ 47,500</u>	<u>\$ 23,162</u>	<u>\$ —</u>
Expenses					
Capital Outlay	\$ 94,965	\$ 3,335	\$ 47,500	\$ 23,162	\$ —
	<u>\$ 94,965</u>	<u>\$ 3,335</u>	<u>\$ 47,500</u>	<u>\$ 23,162</u>	<u>\$ —</u>
Revenues Less Expenses	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

A major renovation of the Airport was completed in September, 2016. Therefore, no new capital projects are currently planned. Future projects are outlined in the Airport Master Plan.

Electric Capital Project Fund

Summary of Revenue and Expenditures

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenues					
Transfers	\$ 9,766	\$ 44,199	\$ 239,200	\$ 185,179	\$ 125,000
Contributions	\$ —	\$ 10,794	\$ 115,000	\$ 109,149	\$ 50,000
	<u>\$ 9,766</u>	<u>\$ 54,993</u>	<u>\$ 354,200</u>	<u>\$ 294,328</u>	<u>\$ 175,000</u>
Expenses					
Capital Outlay	\$ 25,138	\$ 54,993	\$ 354,200	\$ 264,230	\$ 175,000
	<u>\$ 25,138</u>	<u>\$ 54,993</u>	<u>\$ 354,200</u>	<u>\$ 264,230</u>	<u>\$ 175,000</u>
Revenues Less Expenses	<u>\$ (15,372)</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 30,098</u>	<u>\$ —</u>

Projects included in FY 2017-18 budget:

- Completion of lines for new development in the City. Costs will partially be offset by a contribution from the developer

Golf Course Capital Project Fund

Summary of Revenue and Expenditures

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenues					
Transfers	\$ 130,657	\$ 295,035	\$ 226,000	\$ 226,080	\$ 225,000
Contributions	\$ 150,000	\$ —	\$ —	\$ —	\$ —
	\$ 280,657	\$ 295,035	\$ 226,000	\$ 226,080	\$ 225,000
Expenses					
Capital Outlay	\$ 137,803	\$ 275,960	\$ 226,000	\$ 210,611	\$ 200,000
Personnel	\$ —	\$ 19,076	\$ —	\$ 15,469	\$ —
Other Expense	\$ —	\$ —	\$ —	\$ —	\$ 25,000
	\$ 137,803	\$ 295,036	\$ 226,000	\$ 226,080	\$ 225,000
Revenues Less Expenses	\$ 142,854	\$ (1)	\$ —	\$ —	\$ —

Projects included in the FY 2017-18 budget:

- Complete rebuilding bunkers to resolve drainage issues currently being experienced and reduce maintenance time and costs.





Special Revenue Funds

Hotel / Motel Tax Fund

Summary of Revenue and Expenditures

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenues					
Taxes	\$ 125,012	\$ 153,284	\$ 130,000	\$ 162,127	\$ 150,000
Use Of Fund Balance	\$ —	\$ —	\$ 215,000	\$ 40,000	\$ 175,000
Interest Earned	\$ 3,895	\$ 647	\$ 1,000	\$ 1,076	\$ 475
	<u>\$ 128,907</u>	<u>\$ 153,931</u>	<u>\$ 346,000</u>	<u>\$ 203,203</u>	<u>\$ 325,475</u>
Expenses					
Services	\$ 87,557	\$ 74,200	\$ 90,300	\$ 89,603	\$ 98,700
Transfers	\$ —	\$ 15,000	\$ 240,000	\$ 65,000	\$ 220,000
Allocation Transfers	\$ 3,308	\$ 4,839	\$ 4,178	\$ 5,299	\$ 4,946
	<u>\$ 90,865</u>	<u>\$ 94,039</u>	<u>\$ 334,478</u>	<u>\$ 159,902</u>	<u>\$ 323,646</u>
Revenues Less Expenses	<u>\$ 38,042</u>	<u>\$ 59,892</u>	<u>\$ 11,522</u>	<u>\$ 43,301</u>	<u>\$ 1,829</u>

The City receives taxes from the local hotels and motels. The current rate is 7%. These funds may be used for a specified number of purposes such as marketing or tourism activities that promote the City.

Police Seizure Fund

Summary of Revenue and Expenditures

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
<i>Revenues</i>	\$ 35	\$ 5	\$ 5	\$ 7	\$ 10
<i>Expenses</i>	\$ —	\$ —	\$ —	\$ —	\$ —
<i>Revenues Less Expenses</i>	\$ 35	\$ 5	\$ 5	\$ 7	\$ 10

Municipal Court Special Revenue Fund

Summary of Revenue and Expenditures

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenues					
Other Revenue	\$ —	\$ 9,460	\$ 46,000	\$ 15,513	\$ —
Use Of Fund Balance	\$ —	\$ —	\$ 4,000	\$ —	\$ 40,000
Interest Earned	\$ 493	\$ 99	\$ 96	\$ 121	\$ 108
	<u>\$ 493</u>	<u>\$ 9,559</u>	<u>\$ 50,096</u>	<u>\$ 15,634</u>	<u>\$ 40,108</u>
Expenses					
Other Expense	\$ —	\$ —	\$ 35,000	\$ 9,065	\$ 32,000
Capital Outlay	\$ —	\$ —	\$ 15,000	\$ 12,746	\$ 8,000
	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 50,000</u>	<u>\$ 21,811</u>	<u>\$ 40,000</u>
Revenues Less Expenses	<u>\$ 493</u>	<u>\$ 9,559</u>	<u>\$ 96</u>	<u>\$ (6,177)</u>	<u>\$ 108</u>

The Municipal Court is required to deposit certain fees collected from each ticket in a restricted bank account. The funds may then be used for specified purposes. The FY2017-18 budget includes expenditures for new computers in police vehicles, purchase of child safety seats and installing security doors at City Hall.

Benevolent Fund

Summary of Revenue and Expenditures

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenues					
Contributions	—	—	1,380	1,343	1,380
Use of Fund Balance	\$ —	\$ —	\$ 2,809	\$ —	\$ 2,630
	\$ —	\$ —	\$ 4,189	\$ 1,343	\$ 4,010
Expenses					
Supplies	\$ —	\$ —	\$ 2,809	\$ 2,809	\$ 4,010
	\$ —	\$ —	\$ 2,809	\$ 2,809	\$ 4,010
Revenues Less Expenses	\$ —	\$ —	\$ 1,380	\$ (1,466)	\$ —

Council Members may elect to donate their compensation. That compensation is accumulated in a separate bank account. The Council may vote at any time to dispense funds from this account to benefit an individual purpose in the community. These funds cannot be used for City expenses.

Fire Department Community Fund

Summary of Revenue and Expenditures

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenues					
Contributions	\$ —	\$ —	\$ 1,000	\$ 7,381	\$ 1,000
Use of Fund Balance	\$ —	\$ —	\$ 4,000	\$ —	\$ 19,000
Transfer In	\$ —	\$ —	\$ —	\$ 18,572	\$ —
	\$ —	\$ —	\$ 5,000	\$ 25,953	\$ 20,000
Expenses					
Supplies	\$ —	\$ —	\$ 5,000	\$ 5,841	\$ 20,000
	\$ —	\$ —	\$ 5,000	\$ 5,841	\$ 20,000
Revenues Less Expenses	\$ —	\$ —	\$ —	\$ 20,112	\$ —

As a part of their service to the community, the Fire Department adopts programs aimed at the education, safety and well-being of the community. Funds for these activities come solely from donations and fundraisers such as the annual golf tournament. Proceeds are then used for the Car Seat Program and the Back-to-School Program

Car Seat Program

New car seats that are age and weight appropriate for the child are provided to parents at no charge. Parents are then instructed on the installation of the car seat and the correct way to buckle their child in the seat. They are also made aware of the legal requirements as the child grows and develops.

Back-to-School Program

Prior to the beginning of the school year, volunteers fill backpacks with basic school supplies to be distributed to school age children. A variety of backpacks are prepared based on gender and grade to give that child the ability to start off the new school year with the tools necessary for success.



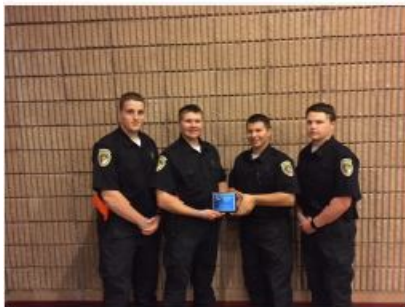
Police Department Explorer Program

Summary of Revenue and Expenditures

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenues					
Other Revenue	\$ —	\$ —	\$ 1,000	\$ 9,370	\$ 1,000
Interest Earned	\$ —	\$ —	\$ —	\$ 20	\$ —
Use of Fund Balance	\$ —	\$ —	\$ 11,000	\$ —	\$ 6,000
	\$ —	\$ —	\$ 12,000	\$ 9,390	\$ 7,000
Expenses					
Supplies	\$ —	\$ —	\$ 12,000	\$ 12,397	\$ 7,000
	\$ —	\$ —	\$ 12,000	\$ 12,397	\$ 7,000
Revenues Less Expenses	\$ —	\$ —	\$ —	\$ (3,007)	\$ —

Police Explorers—Explorer Post 300

The Burnet Police Explorers are a group of kids from the ages of 14 to 21 that participate in training for law enforcement activities. The Officers of the Police Department teach the kids every aspect of police work in the hope to one day be able to hire them as full time officers. The Officers are dedicated to showing the participants community involvement and guiding them to become great citizens of their communities. The participants are required to hold fund-raising events, volunteer , and perform community service through out the year. The City pledges a small amount to the budget for this program, but the remainder of the funding comes from the efforts of these Explorers.



Fire Department Explorer Program

Summary of Revenue and Expenditures

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenues					
Other Revenue	\$ —	\$ —	\$ 1,000	\$ 2,000	\$ 1,000
Interest Earned	\$ —	\$ —	\$ —	\$ 20	\$ —
Use of Fund Balance	\$ —	\$ —	\$ 5,500	\$ —	\$ 4,000
	\$ —	\$ —	\$ 6,500	\$ 2,020	\$ 5,000
Expenses					
Supplies	\$ —	\$ —	\$ 6,500	\$ 7,455	\$ 5,000
	\$ —	\$ —	\$ 6,500	\$ 7,455	\$ 5,000
Revenues Less Expenses	\$ —		\$ (5,435)		\$ —

Fire Explorers—Explorer Post 4700

Fire Explorers is a unique experience for high school students (incoming Freshmen through Senior year), interested in the emergency services field after graduation. It is an interactive program that teaches teens life-saving skills and educates them about what it takes to have a career in the fire service. There are opportunities within the program for skills competition as well as providing public service at local events. Scholarships for higher education are available on a competitive basis.

In FY2016-17, Explorers and 3 Advisers traveled to Flag Staff, Arizona for the National Fire/Emergency Services Exploring Conference. There were 21 teams from across the country competing in 16 events. Burnet was the only team from Texas. They earned a plaque for second place in the Hazardous Materials competition and the Bulldog Award. Go Team!

Money for the Explorer Post is received in the form of donations and various fund raising events held by the Explorers.





Burnet Economic Development Corporation

Summary of Revenue and Expenditures

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenues					
Taxes	\$ 494,787	\$ 519,654	\$ 500,000	\$ 558,630	\$ 550,800
Use Of Fund Balance	\$ 46,142	\$ 558,566	\$ 500,000	\$ —	\$ 700,000
Other Revenue	\$ 115,475	\$ 279,449	\$ 200,000	\$ 58,138	\$ 130,000
Event Revenue	\$ 44,539	\$ 44,274	\$ 50,000	\$ 39,004	\$ 90,000
Transfers	\$ —	\$ —	\$ 175,000	\$ —	\$ 175,000
Use of Loan Proceeds	\$ —	\$ —	\$ —	\$ —	\$ 1,500,000
Interest Earned	\$ 10,453	\$ 807	\$ 1,000	\$ 1,516	\$ 650
	\$ 711,396	\$ 1,402,750	\$ 1,426,000	\$ 657,288	\$ 3,146,450
Expenses					
Services	\$ 249,546	\$ 226,672	\$ 615,000	\$ 398,898	\$ 1,056,080
Property Acquisition	\$ 170,065	\$ 767,264	\$ 700,000	\$ 36,117	\$ 220,000
Capital Outlay	\$ 13,780	\$ —	\$ —	\$ —	\$ —
Transfers	\$ —	\$ 15,855	\$ 50,000	\$ —	\$ —
Supplies	\$ 865	\$ 164	\$ 1,000	\$ 909	\$ 1,000
Transfer to Debt Service	\$ —	\$ —	\$ —	\$ —	\$ 1,675,000
	\$ 434,256	\$ 1,009,955	\$ 1,366,000	\$ 435,924	\$ 2,952,080
Revenues Less Expenses	\$ 277,140	\$ 392,795	\$ 60,000	\$ 221,364	\$ 194,370



BEDC Board of Directors

(l-r front) Cary Johnson, Danny Lester, Crista Bromley (l-r rear) Wayne Brown, Cody Henson, Mark Lewis, David Vaughn.

Our Mission Statement:

The mission of the City of Burnet Economic Development Corporation is to enrich the quality of life in Burnet through economic, social and cultural growth.

Hometown Housing Program

To encourage the development of affordable housing options to residents of Burnet by encouraging the development and utilization of existing residential lots in a historically underutilized portion of the city, the City developed and adopted the Burnet Hometown Housing Program. The program is designed to assist in the reduction of home construction costs by rebating all, or a portion of, the water, sewer, and electric tap fees; building, plumbing, and electric permit fees; HVAC unit fees; and plan review fees for qualifying lots in the targeted area.

MyTown Housing Initiative

The City of Burnet and the Burnet Economic Development Corporation have partnered to develop the MyTown Housing Initiative. This umbrella initiative fosters Citywide residential development and encompasses multiple programs to encourage job creation. This endeavor aims at maximizing existing infrastructure, reducing the costs of building homes in Burnet and enhancing quality of life through property development and beautification.





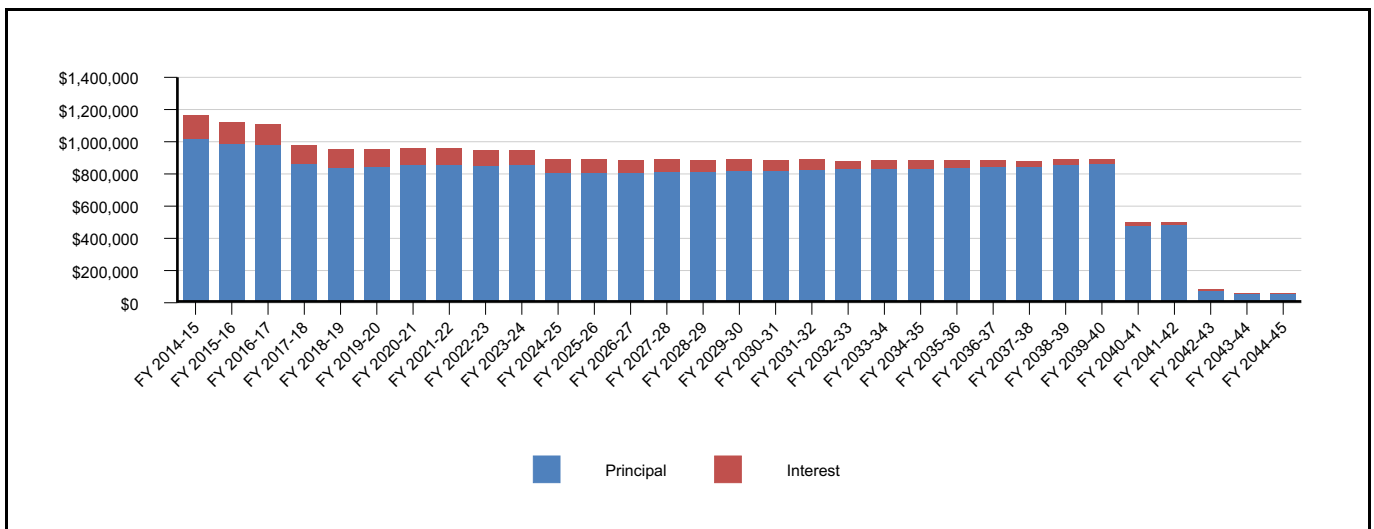
Debt Service Schedules

Debt Service Fund

Summary of Revenue and Expenditures

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenues					
Reimbursements From Other Funds	\$ 1,227,272	\$ 1,118,657	\$ 1,112,769	\$ 1,087,441	\$ 1,129,863
Use Of Fund Balance	\$ 427,519	\$ —	\$ —	\$ —	\$ —
Interest Earned	\$ 6,400	\$ 740	\$ 750	\$ 735	\$ 749
	\$ 1,661,191	\$ 1,119,397	\$ 1,113,519	\$ 1,088,176	\$ 1,130,612
Expenses					
Principle	\$ 1,110,000	\$ 984,356	\$ 983,492	\$ 983,492	\$ 983,351
Interest	\$ 154,392	\$ 132,785	\$ 126,027	\$ 125,981	\$ 143,261
Supplies	\$ 3,970	\$ 3,650	\$ 4,000	\$ 2,951	\$ 4,000
	\$ 1,268,362	\$ 1,120,791	\$ 1,113,519	\$ 1,112,424	\$ 1,130,612
Revenues Less Expenses	\$ 392,829	\$ (1,394)	\$ —	\$ (24,248)	\$ —

At the direction of Council, the City has made a concerted effort to use excess cash to pay off as much debt as possible in the last few years. The City is not subject to a legal debt limit and because of the lack of borrowing over several years, does not have a current bond rating. The remaining debt carried by the City is either too large for the City to comfortably pay off early or restricted by the terms of the debt from being paid off early. Following are schedules that depict the long-term debt of the City.



Date Issued	Description	Original Issue	Interest Rate	Maturity	Purpose
1998	Combined Tax & Revenue Certificates of Obligation	\$ 175,000	5.10%	2018	Airport Hangers
2003	Combined Tax & Revenue Certificates of Obligation	\$ 1,289,000	4.50%	2042	Water Improvements
2004	Combined Tax & Revenue Certificates of Obligation	\$ 527,000	4.50%	2043	Sewer Improvements
2006	Combined Tax & Revenue Certificates of Obligation	\$ 1,050,000	4.12%	2045	Sewer Improvements
2008	General Obligation Refunding Bonds	\$ 2,523,772	3.52%	2024	Various Improvements
2010	Combined Tax & Revenue Certificates of Obligation	\$ 11,425,000	0.00%	2040	Sewer Plant
2012	Combined Tax & Revenue Certificates of Obligation	\$ 9,900,000	0.00%	2042	Sewer Plant and Infrastructure Projects
2012	Combined Tax & Revenue Certificates of Obligation	\$ 100,000	.35 - 1.26%	2022	Sherrard Street Planning

Self-Funded Equipment Fund

Summary of Revenue and Expenditures

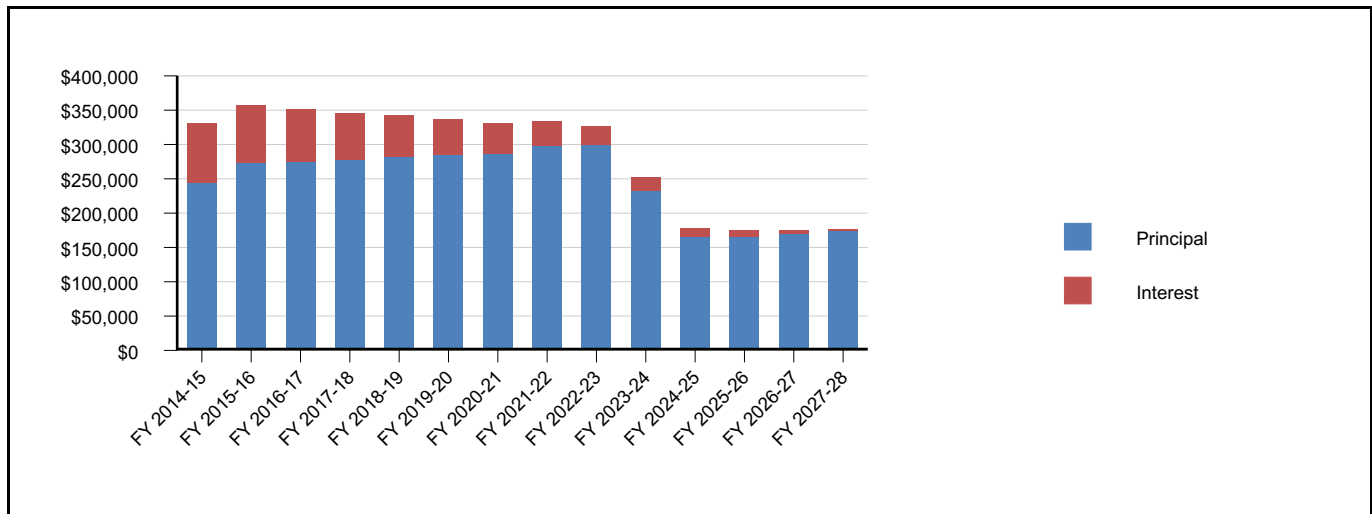
Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenues					
Reimbursements From Other Funds	\$ 526,698	\$ 616,234	\$ 871,919	\$ 741,919	\$ 774,052
Other Revenue	\$ —	\$ 67,522	\$ —	\$ 9,484	\$ —
Use of Fund Balance	\$ —	\$ —	\$ —	\$ —	\$ 61,229
Interest Earned	\$ 11,997	\$ 1,779	\$ 1,500	\$ 933	\$ 1,000
	<u>\$ 538,695</u>	<u>\$ 685,535</u>	<u>\$ 873,419</u>	<u>\$ 752,336</u>	<u>\$ 836,281</u>
Expenses					
Capital Outlay	\$ 418,761	\$ 683,381	\$ 1,155,000	\$ 913,452	\$ 710,300
Other Expense	\$ —	\$ 300,000	\$ —	\$ —	\$ —
	<u>\$ 418,761</u>	<u>\$ 983,381</u>	<u>\$ 1,155,000</u>	<u>\$ 913,452</u>	<u>\$ 710,300</u>
Revenues Less Expenses	<u>\$ 119,935</u>	<u>\$ 119,935</u>	<u>\$ (281,581)</u>	<u>\$ (161,116)</u>	<u>\$ 125,981</u>

The Self-Funded Equipment Fund was established in FY 2010-2011 for the purpose of replacing aging equipment. The intent was to not incur third party debt for these items but rather have the appropriate department reimburse the fund in equal monthly installments over the budgeted life of the asset. In addition, a 5% annual fee would be added to the annual payment to help build the fund for future purchases.

Interest & Sinking Fund

Summary of Revenue and Expenditures

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenues					
Taxes	\$ 376,049	\$ 378,736	\$ 258,199	\$ 320,549	\$ 284,457
Use Of Fund Balance	\$ —	\$ —	\$ 93,580	\$ —	\$ 61,229
Interest Earned	\$ 2,203	\$ 331	\$ —	\$ 307	\$ —
	\$ 378,252	\$ 379,067	\$ 351,779	\$ 320,856	\$ 345,686
Expenses					
Principle	\$ 245,000	\$ 273,644	\$ 275,508	\$ 275,508	\$ 277,372
Interest	\$ 82,186	\$ 84,058	\$ 76,271	\$ 76,263	\$ 68,314
	\$ 327,186	\$ 357,702	\$ 351,779	\$ 351,771	\$ 345,686
Revenues Less Expenses	\$ 51,066	\$ 21,365	\$ —	\$ (30,915)	\$ —



Date Issued	Description	Original Issue	Interest Rate	Maturity	Purpose
2008	General Obligation Refunding Bonds	\$ 1,711,228	3.52%	2024	Street Bonds
2013	Combined Tax & Revenue Certificates of Obligation	\$ 2,240,000	2.19%	2028	Fire Station



Line Item Budget

**CITY OF BURNET
BUDGET RECAP WITH FIVE YEAR PROJECTIONS**

						PROPOSED BUDGET				
	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
UNRESTRICTED FUNDS										
GENERAL FUND										
Revenue	\$ 9,947,756	\$ 11,510,177	\$ 12,544,014	\$ 11,216,203	\$ 12,064,027	\$ 10,363,026	\$ 10,557,698	\$ 10,764,427	\$ 10,970,504	\$ 11,146,295
Expenditures	\$ 10,508,096	\$ 10,705,835	\$ 11,210,712	\$ 10,381,633	\$ 11,570,784	\$ 9,891,549	\$ 10,133,007	\$ 10,340,744	\$ 10,445,061	\$ 10,586,337
Net Surplus/(Deficit)	\$ (560,340)	\$ 804,342	\$ 1,333,302	\$ 834,570	\$ 493,243	\$ 471,477	\$ 424,691	\$ 423,683	\$ 525,443	\$ 559,958
5% Target					\$ 485,539	\$ 494,578	\$ 506,650	\$ 517,037	\$ 522,253	\$ 529,317
ELECTRIC FUND										
Revenue	\$ 9,963,323	\$ 8,593,432	\$ 8,978,573	\$ 8,796,426	\$ 8,686,200	\$ 8,719,890	\$ 8,891,944	\$ 9,068,459	\$ 9,248,505	\$ 9,432,150
Expenditures	\$ 9,217,449	\$ 7,877,578	\$ 8,461,744	\$ 8,167,763	\$ 8,223,210	\$ 8,221,813	\$ 8,332,782	\$ 8,600,879	\$ 8,748,308	\$ 8,965,482
Net Surplus/(Deficit)	\$ 745,874	\$ 715,854	\$ 516,829	\$ 628,663	\$ 462,990	\$ 498,077	\$ 559,162	\$ 467,580	\$ 500,197	\$ 466,668
Debt Ratio - Target of 1.25	6.67	11.87	8.68	10.55	10.54	11.55	12.40	10.22	10.56	9.67
WATER / WASTEWATER FUND										
Revenue	\$ 4,743,904	\$ 4,365,299	\$ 4,558,300	\$ 4,248,400	\$ 4,576,700	\$ 4,093,600	\$ 4,156,562	\$ 4,220,606	\$ 4,285,750	\$ 4,352,017
Expenditures	\$ 4,194,155	\$ 3,784,120	\$ 4,190,452	\$ 3,571,642	\$ 4,203,713	\$ 3,796,811	\$ 3,892,855	\$ 3,943,281	\$ 3,945,279	\$ 3,931,165
Net Surplus/(Deficit)	\$ 549,749	\$ 581,179	\$ 367,848	\$ 676,758	\$ 372,987	\$ 296,789	\$ 263,707	\$ 277,325	\$ 340,471	\$ 420,852
Debt Ratio - Target of 1.25	1.54	1.56	1.16	1.68	1.35	1.28	1.30	1.32	1.38	1.46
DELAWARE SPRINGS GOLF COURSE										
Revenue	\$ 1,532,349	\$ 1,477,162	\$ 1,575,514	\$ 1,579,600	\$ 1,590,955	\$ 1,628,239	\$ 1,667,881	\$ 1,682,778	\$ 1,685,271	\$ 1,686,822
Expenditures	\$ 1,532,515	\$ 1,477,165	\$ 1,575,514	\$ 1,579,595	\$ 1,590,955	\$ 1,628,236	\$ 1,667,881	\$ 1,682,777	\$ 1,685,272	\$ 1,686,821
Net Surplus/(Deficit)	\$ (166)	\$ (3)	\$ —	\$ 5	\$ —	\$ 3	\$ —	\$ 1	\$ (1)	\$ 1

						PROPOSED BUDGET				
	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
WATER / WASTEWATER CAPITAL PROJ FUND										
Revenue	\$ 2,586,793	\$ 2,073,726	\$ 1,436,200	\$ 689,599	\$ 2,190,000	\$ —	\$ —	\$ —	\$ —	\$ —
Expenditures	\$ 2,504,451	\$ 1,979,582	\$ 1,436,200	\$ 587,144	\$ 2,190,000	\$ —	\$ —	\$ —	\$ —	\$ —
Net Surplus/(Deficit)	\$ 82,342	\$ 94,144	\$ —	\$ 102,455	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
GENERAL GOV CAPITAL PROJ FUND										
Revenue	\$ 412,298	\$ 2,076,913	\$ 1,329,500	\$ 775,029	\$ 1,685,000	\$ —	\$ —	\$ —	\$ —	\$ —
Expenditures	\$ 412,297	\$ 2,076,913	\$ 1,319,500	\$ 775,029	\$ 1,685,000	\$ —	\$ —	\$ —	\$ —	\$ —
Net Surplus/(Deficit)	\$ 1	\$ —	\$ 10,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
ELECTRIC CAPITAL PROJ FUND										
Revenue	\$ 9,766	\$ 54,993	\$ 354,200	\$ 294,328	\$ 175,000	\$ —	\$ —	\$ —	\$ —	\$ —
Expenditures	\$ 25,138	\$ 54,993	\$ 354,200	\$ 264,230	\$ 175,000	\$ —	\$ —	\$ —	\$ —	\$ —
Net Surplus/(Deficit)	\$ (15,372)	\$ —	\$ —	\$ 30,098	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
GOLF COURSE CAPITAL PROJ FUND										
Revenue	\$ 280,657	\$ 295,035	\$ 226,000	\$ 226,080	\$ 225,000	\$ —	\$ —	\$ —	\$ —	\$ —
Expenditures	\$ 137,803	\$ 295,036	\$ 226,000	\$ 226,080	\$ 225,000	\$ —	\$ —	\$ —	\$ —	\$ —
Net Surplus/(Deficit)	\$ 142,854	\$ (1)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Unrestricted Funds										
Revenue	\$ 29,476,846	\$ 30,446,737	\$ 31,002,301	\$ 27,825,665	\$ 31,192,882	\$ 24,804,755	\$ 25,274,085	\$ 25,736,270	\$ 26,190,030	\$ 26,617,284
Expenditures	\$ 28,531,904	\$ 28,251,222	\$ 28,774,322	\$ 25,553,116	\$ 29,863,662	\$ 23,538,409	\$ 24,026,525	\$ 24,567,681	\$ 24,823,920	\$ 25,169,805
Net Surplus/(Deficit)	\$ 944,942	\$ 2,195,515	\$ 2,227,979	\$ 2,272,549	\$ 1,329,220	\$ 1,266,346	\$ 1,247,560	\$ 1,168,589	\$ 1,366,110	\$ 1,447,479

						PROPOSED BUDGET				
	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
FUNDS RESTRICTED BY USE OR LAW										
HOTEL / MOTEL FUND										
Revenue	\$ 128,907	\$ 153,931	\$ 346,000	\$ 203,203	\$ 325,475	\$ 150,475	\$ 150,475	\$ 150,475	\$ 150,475	\$ 150,475
Expenditures	\$ 90,865	\$ 94,039	\$ 334,478	\$ 159,920	\$ 323,746	\$ 138,750	\$ 138,745	\$ 138,742	\$ 138,739	\$ 138,746
Net Surplus/(Deficit)	\$ 38,042	\$ 59,892	\$ 11,522	\$ 43,283	\$ 1,729	\$ 11,725	\$ 11,730	\$ 11,733	\$ 11,736	\$ 11,729
AIRPORT FUND										
Revenue	\$ 761,811	\$ 613,786	\$ 772,830	\$ 808,905	\$ 791,050	\$ 801,680	\$ 807,368	\$ 813,112	\$ 818,915	\$ 824,776
Expenditures	\$ 665,264	\$ 448,977	\$ 674,485	\$ 674,911	\$ 695,358	\$ 685,065	\$ 690,923	\$ 696,878	\$ 702,932	\$ 709,145
Net Surplus/(Deficit)	\$ 96,547	\$ 164,809	\$ 98,345	\$ 133,994	\$ 95,692	\$ 116,615	\$ 116,445	\$ 116,234	\$ 115,983	\$ 115,631
PD SEIZURE FUND										
Revenue	\$ 35	\$ 5	\$ 5	\$ 1,370	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10
Expenditures	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Net Surplus/(Deficit)	\$ 35	\$ 5	\$ 5	\$ 1,370	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10
MUNICIPAL CORUT SPECIAL REV FUND										
Revenue	\$ 493	\$ 9,559	\$ 50,096	\$ 15,634	\$ 40,108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108
Expenditures	\$ —	\$ —	\$ 50,000	\$ 21,811	\$ 40,000	\$ —	\$ —	\$ —	\$ —	\$ —
Net Surplus/(Deficit)	\$ 493	\$ 9,559	\$ 96	\$ (6,177)	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108
BENEVOLENT FUND										
Revenue	\$ —	\$ —	\$ 4,189	\$ 1,343	\$ 4,010	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380
Expenditures	\$ —	\$ —	\$ 2,809	\$ 2,809	\$ 4,010	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380
Net Surplus/(Deficit)	\$ —	\$ —	\$ 1,380	\$ (1,466)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	PROPOSED BUDGET				
						FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
FIRE DEPT COMMUNITY FUND										
Revenue	\$ —	\$ —	\$ 5,000	\$ 25,953	\$ 20,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Expenditures	\$ —	\$ —	\$ 5,000	\$ 5,841	\$ 20,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Net Surplus/(Deficit)	\$ —	\$ —	\$ —	\$ 20,112	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
POLICE DEPT EXPLORER PROGRAM										
Revenue	\$ —	\$ —	\$ 12,000	\$ 9,390	\$ 7,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Expenditures	\$ —	\$ —	\$ 12,000	\$ 12,397	\$ 7,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Net Surplus/(Deficit)	\$ —	\$ —	\$ —	\$ (3,007)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
FIRE DEPT EXPLORER PROGRAM										
Revenue	\$ —	\$ —	\$ 6,500	\$ 2,020	\$ 5,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Expenditures	\$ —	\$ —	\$ 6,500	\$ 7,455	\$ 5,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Net Surplus/(Deficit)	\$ —	\$ —	\$ —	\$ (5,435)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
AIRPORT CAPITAL PROJECT FUND										
Revenue	\$ 94,965	\$ 3,335	\$ 47,500	\$ 54,721	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Expenditures	\$ 94,965	\$ 3,335	\$ 47,500	\$ 23,162	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Net Surplus/(Deficit)	\$ —	\$ —	\$ —	\$ 31,559	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
BURNET ECONOMIC DEVELOPMENT CORP										
Revenue	\$ 711,396	\$ 1,402,750	\$ 1,426,000	\$ 657,288	\$ 3,146,450	\$ 752,479	\$ 763,728	\$ 775,203	\$ 786,908	\$ 798,846
Expenditures	\$ 434,256	\$ 1,009,955	\$ 1,366,000	\$ 435,924	\$ 2,952,080	\$ 583,182	\$ 578,305	\$ 585,451	\$ 580,620	\$ 581,813
Net Surplus/(Deficit)	\$ 277,140	\$ 392,795	\$ 60,000	\$ 221,364	\$ 194,370	\$ 169,297	\$ 185,423	\$ 189,752	\$ 206,288	\$ 217,033

	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	PROPOSED BUDGET				
						FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
DEBT SERVICE FUND										
Revenue	\$ 1,661,191	\$ 1,119,397	\$ 1,113,519	\$ 1,088,176	\$ 1,130,612	\$ 1,102,681	\$ 1,104,044	\$ 1,111,132	\$ 1,107,441	\$ 1,093,775
Expenditures	\$ 1,268,362	\$ 1,120,791	\$ 1,113,519	\$ 1,112,424	\$ 1,130,612	\$ 1,102,681	\$ 1,104,045	\$ 1,111,132	\$ 1,107,440	\$ 1,093,775
Net Surplus/(Deficit)	\$ 392,829	\$ (1,394)	\$ —	\$ (24,248)	\$ —	\$ —	\$ (1)	\$ —	\$ 1	\$ —
SELF FUNDED EQUIPMENT FUND										
Revenue	\$ 538,695	\$ 685,535	\$ 873,419	\$ 752,336	\$ 836,281	\$ 936,050	\$ 1,111,907	\$ 1,315,393	\$ 1,267,041	\$ 1,298,610
Expenditures	\$ 418,761	\$ 983,381	\$ 1,155,000	\$ 913,452	\$ 710,300	\$ 1,189,500	\$ 1,132,500	\$ 1,433,000	\$ 1,144,000	\$ 1,121,000
Net Surplus/(Deficit)	\$ 119,934	\$ (297,846)	\$ (281,581)	\$ (161,116)	\$ 125,981	\$ (253,450)	\$ (20,593)	\$ (117,607)	\$ 123,041	\$ 177,610
INTEREST & SINKING FUND										
Revenue	\$ 378,252	\$ 379,067	\$ 351,779	\$ 320,856	\$ 345,686	\$ 342,730	\$ 336,583	\$ 330,317	\$ 334,050	\$ 334,050
Expenditures	\$ 327,186	\$ 357,702	\$ 351,779	\$ 351,771	\$ 345,686	\$ 342,730	\$ 336,583	\$ 330,317	\$ 334,050	\$ 334,050
Net Surplus/(Deficit)	\$ 51,066	\$ 21,365	\$ —	\$ (30,915)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
TOTAL BUDGET										
Revenue	\$ 33,752,591	\$ 34,814,102	\$ 36,011,138	\$ 31,766,860	\$ 37,844,564	\$ 28,895,348	\$ 29,552,688	\$ 30,236,400	\$ 30,659,358	\$ 31,122,314
Expenditures	\$ 31,831,563	\$ 32,269,402	\$ 33,893,392	\$ 29,274,993	\$ 36,097,454	\$ 27,584,697	\$ 28,012,006	\$ 28,867,581	\$ 28,836,081	\$ 29,152,714
Net Surplus/(Deficit)	\$ 1,921,028	\$ 2,544,700	\$ 2,117,746	\$ 2,491,867	\$ 1,747,110	\$ 1,310,651	\$ 1,540,682	\$ 1,368,819	\$ 1,823,277	\$ 1,969,600

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
GENERAL FUND										
Revenue										
10-4005 Current Taxes Real Property	\$ 1,721,976	\$ 1,813,566	\$ 1,857,500	\$ 1,925,955	\$ 2,125,000	\$ 2,188,750	\$ 2,254,413	\$ 2,322,045	\$ 2,391,706	\$ 2,415,623
10-4010 Delinquent Taxes Real Property	\$ 21,932	\$ 25,662	\$ 25,000	\$ 33,216	\$ 25,500	\$ 26,265	\$ 27,053	\$ 27,865	\$ 28,700	\$ 28,987
10-4015 Penalty & Interest	\$ 18,231	\$ 21,721	\$ 22,500	\$ 26,253	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
10-4105 City Sales Tax	\$ 1,484,361	\$ 1,558,962	\$ 1,590,000	\$ 1,674,810	\$ 1,705,000	\$ 1,756,150	\$ 1,808,835	\$ 1,863,100	\$ 1,918,993	\$ 1,976,562
10-4205 Mixed Beverage Tax	\$ 4,519	\$ 3,417	\$ 3,500	\$ 4,124	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
10-4300 Fire Dept Contributions	\$ 839	\$ 1,875	\$ 10,000	\$ 10,597	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
10-4301 FD Explorer Program Rev	\$ 4,270	\$ 19,453	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-4302 Utility Donations - Fire Dept	\$ 5,042	\$ 4,860	\$ 5,000	\$ 4,274	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
10-4305 Gross Receipts Franchise Fee	\$ 139,669	\$ 129,382	\$ 135,000	\$ 131,121	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
10-4400 EMS Fees For Service	\$ 1,878,556	\$ 1,712,156	\$ 1,780,000	\$ 1,620,664	\$ 1,610,000	\$ 1,610,000	\$ 1,610,000	\$ 1,610,000	\$ 1,610,000	\$ 1,610,000
10-4405 Permits	\$ 30,582	\$ 36,178	\$ 40,000	\$ 36,571	\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
10-4425 License	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-4430 Alcohol Beverage Permits	\$ 750	\$ 255	\$ 1,000	\$ 90	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-4435 Non-point Source Polution	\$ —	\$ —	\$ 15,000	\$ 300	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-4440 Subdivision Plat Fee	\$ 3,165	\$ 5,534	\$ 3,000	\$ 10,245	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
10-4441 Rezone Fees	\$ 747	\$ 582	\$ —	\$ 765	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-4444 Rental For Meetings	\$ 140	\$ 420	\$ 500	\$ 245	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
10-4445 Map Copies	\$ 114	\$ 125	\$ —	\$ 164	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
10-4503 Penalties - Garbage Billings	\$ 11,659	\$ 12,786	\$ 13,000	\$ 14,684	\$ 14,000	\$ 14,280	\$ 14,566	\$ 14,857	\$ 15,154	\$ 15,457
10-4505 Trash/Garbage Collection	\$ 890,674	\$ 873,738	\$ 870,124	\$ 911,738	\$ 900,000	\$ 918,000	\$ 936,360	\$ 955,087	\$ 974,189	\$ 993,673
10-4505.001 Brush Removal	\$ —	\$ —	\$ 40,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-4506 Insurance Claim Payment	\$ 3,028	\$ 5,619	\$ —	\$ 13,104	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-4605 Interest Earned	\$ 32,543	\$ 5,098	\$ 5,500	\$ 10,460	\$ 3,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
10-4700 County EMS Coverage	\$ 321,544	\$ 337,621	\$ 360,000	\$ 354,502	\$ 378,000	\$ 396,900	\$ 416,745	\$ 437,582	\$ 459,461	\$ 482,434
10-4701 County Fire Coverage	\$ 23,338	\$ 17,504	\$ 23,000	\$ 23,338	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000
10-4702 City of Bertram Coverage - EMS	\$ 9,167	\$ 10,833	\$ 10,000	\$ 10,833	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
10-4703 ESD Revenue	\$ 80,000	\$ 88,000	\$ 80,000	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000
10-4720 Transfer from Hotel/Motel - Festivals	\$ —	\$ 15,000	\$ 25,000	\$ 25,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
10-4800 Miscellaneous Rev - Fire	\$ 21,109	\$ 4,500	\$ 5,000	\$ 4,948	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
10-4805 EMS Training Revenue	\$ —	\$ 9,390	\$ 9,500	\$ 6,232	\$ —	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
10-4810 Return On Investment	\$ 696,749	\$ 1,469,261	\$ 1,482,000	\$ 1,467,357	\$ 1,520,000	\$ 1,535,200	\$ 1,550,552	\$ 1,566,058	\$ 1,581,718	\$ 1,597,535
10-4820 In-Lieu Of Property Tax	\$ 418,843	\$ 118,416	\$ 116,823	\$ 124,657	\$ 119,301	\$ 121,158	\$ 123,047	\$ 124,968	\$ 126,923	\$ 128,911
10-4830 Shop Allocation	\$ 40,523	\$ 39,568	\$ 47,154	\$ 49,958	\$ 49,924	\$ 50,437	\$ 50,963	\$ 57,928	\$ 58,481	\$ 70,066
10-4840 In-Lieu Of Franchise	\$ 698,072	\$ 197,359	\$ 194,705	\$ 208,710	\$ 198,835	\$ 201,930	\$ 205,078	\$ 208,280	\$ 211,538	\$ 214,851
10-4841 Administration Allocation	\$ 640,032	\$ 685,376	\$ 713,384	\$ 732,953	\$ 748,286	\$ 760,921	\$ 773,134	\$ 785,723	\$ 798,659	\$ 813,099
10-4899 Operating Transfer In	\$ —	\$ —	\$ 900,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-4905 Peace Officer Allocation/State	\$ —	\$ —	\$ 1,500	\$ —	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
10-4915 Attorney's Collection Fee	\$ 9,254	\$ 488	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-4924 Interlocal W/School - Officer	\$ 53,293	\$ 67,422	\$ 62,224	\$ 59,954	\$ 135,381	\$ 136,735	\$ 138,102	\$ 139,483	\$ 140,878	\$ 142,287

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
10-4925 Police Department Revenue	\$ 10,076	\$ 10,107	\$ 22,000	\$ 21,290	\$ 19,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
10-4927 PD Explorer Program Rev	\$ 1,000	\$ 19,228	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-4929 PD Grant Revenue	\$ —	\$ —	\$ 5,000	\$ 5,052	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-4930 Municipal Court Fines	\$ 85,215	\$ 114,057	\$ 120,000	\$ 130,098	\$ 125,000	\$ 127,500	\$ 130,050	\$ 132,651	\$ 135,304	\$ 138,010
10-4933 Prop Lien Rele/Abate/Scrap	\$ 6,446	\$ 11,466	\$ 3,000	\$ 1,381	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-4934 FMO Permits & Inspections	\$ 665	\$ 790	\$ —	\$ 760	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
10-4935 Sale Of Cemetery Lots/Fees	\$ 11,707	\$ 10,296	\$ 9,000	\$ 10,360	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
10-4939 Parks & Pavilion Revenue	\$ 100	\$ 100	\$ 100	\$ 600	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
10-4940 Community Center Rental Fees	\$ 11,820	\$ 18,700	\$ 14,000	\$ 15,235	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
10-4946 BEDC Payment for Services	\$ 78,750	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000
10-4947 BEDC Payment for Fire Truck	\$ —	\$ —	\$ —	\$ 200,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-4955 Use Of Fund Balance	\$ 443,757	\$ 1,926,329	\$ 1,823,000	\$ 1,120,098	\$ 1,860,000	\$ —	\$ —	\$ —	\$ —	\$ —
10-4970 Field Rental Fees	\$ 20,266	\$ 14,738	\$ 15,000	\$ 14,664	\$ 14,500	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
10-4999 Miscellaneous Revenue	\$ 13,233	\$ 11,239	\$ 5,000	\$ 9,843	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Total Revenue	\$ 9,947,756	\$ 11,510,177	\$ 12,544,014	\$ 11,216,203	\$ 12,064,027	\$ 10,363,026	\$ 10,557,698	\$ 10,764,427	\$ 10,970,504	\$ 11,146,295

<i>Description</i>	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
Expenditures										
Mayor & Council										
10-5110-1109 Mayor And Council Compensation	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,343	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380
10-5110-2101 Office Supplies & Postage	\$ 176	\$ 60	\$ 200	\$ 83	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
10-5110-2220 Custodial Care	\$ 2,829	\$ 2,829	\$ 2,850	\$ 2,649	\$ 2,850	\$ 2,850	\$ 2,850	\$ 2,850	\$ 2,850	\$ 2,850
10-5110-2601 Operational Supplies	\$ 1,874	\$ 284	\$ 1,000	\$ 2,132	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
10-5110-3501 Building Maintenance	\$ 2,712	\$ 1,980	\$ 2,000	\$ 1,644	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
10-5110-4101 Memberships/Meetings/Mileage	\$ 10,060	\$ 4,336	\$ 7,500	\$ 8,076	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
10-5110-4501 Professional Services	\$ 1,278	\$ 943	\$ 1,000	\$ 1,251	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
10-5110-4701 Telephones	\$ 496	\$ 619	\$ 650	\$ 1,150	\$ 1,000	\$ 650	\$ 650	\$ 650	\$ 650	\$ 650
10-5110-4801 Utilities	\$ 1,849	\$ 1,725	\$ 2,000	\$ 1,690	\$ 1,750	\$ 1,785	\$ 1,821	\$ 2,000	\$ 2,000	\$ 2,000
10-5110-7101 Elections	\$ 15,304	\$ 668	\$ 2,000	\$ 596	\$ 8,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
10-5110-7102 Awards/Honors/Tributes	\$ 775	\$ 182	\$ 1,000	\$ 2,752	\$ 750	\$ 750	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
10-5110-8000 Property Acquist/Disposition	\$ 555	\$ —	\$ —	\$ 150	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-5110-8502 Paperless Agenda	\$ —	\$ —	\$ 5,000	\$ 5,070	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Mayor & Council	\$ 39,288	\$ 15,006	\$ 26,580	\$ 28,586	\$ 28,430	\$ 21,615	\$ 21,901	\$ 22,080	\$ 22,080	\$ 22,080

<i>Description</i>	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
Administration										
10-5111-1103 Salaries - Operational	\$ 444,389	\$ 502,165	\$ 556,369	\$ 553,394	\$ 562,262	\$ 567,884	\$ 573,563	\$ 579,299	\$ 585,092	\$ 590,943
10-5111-1203 Car Allowance	\$ 6,300	\$ 6,300	\$ 6,300	\$ 6,300	\$ 6,300	\$ 6,300	\$ 6,300	\$ 6,300	\$ 6,300	\$ 6,300
10-5111-1301 Hospital & Dental Insurance	\$ 29,323	\$ 34,810	\$ 44,435	\$ 38,400	\$ 44,005	\$ 46,206	\$ 48,516	\$ 50,942	\$ 53,489	\$ 56,163
10-5111-1301.001 Retiree Medical Coverage	\$ 5,349	\$ 9,971	\$ 9,768	\$ 8,525	\$ 8,872	\$ 9,316	\$ 9,781	\$ 10,270	\$ 10,784	\$ 11,323
10-5111-1401 FICA	\$ 33,839	\$ 37,536	\$ 43,427	\$ 40,690	\$ 43,495	\$ 43,925	\$ 44,360	\$ 44,798	\$ 45,241	\$ 45,689
10-5111-1501 Retirement	\$ 54,719	\$ 62,891	\$ 72,332	\$ 72,161	\$ 74,362	\$ 75,106	\$ 75,857	\$ 76,615	\$ 77,381	\$ 78,155
10-5111-1601 Workers Compensation	\$ 1,447	\$ 1,188	\$ 1,630	\$ 1,883	\$ 1,897	\$ 1,916	\$ 1,935	\$ 1,954	\$ 1,974	\$ 1,993
10-5111-1701 Unemployment	\$ 45	\$ 855	\$ 855	\$ 225	\$ 855	\$ 855	\$ 855	\$ 855	\$ 855	\$ 855
10-5111-2101 Office Supplies & Postage	\$ 32,360	\$ 32,022	\$ 31,500	\$ 15,898	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
10-5111-2210 Uniforms	\$ 2,250	\$ 2,814	\$ 3,625	\$ 3,401	\$ 3,375	\$ 3,375	\$ 3,375	\$ 3,375	\$ 3,375	\$ 3,375
10-5111-2220 Custodial Care	\$ 4,243	\$ 4,243	\$ 4,400	\$ 4,617	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400
10-5111-2250 City Manager's Expense	\$ 1,212	\$ 1,330	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-5111-2401 Small Equip - Non Capital	\$ 1,481	\$ 3,653	\$ 3,000	\$ 2,705	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
10-5111-2601 Operational Supplies	\$ 8,121	\$ 10,478	\$ 9,000	\$ 16,782	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000
10-5111-2602 Employee Screening/Drug Testing	\$ 302	\$ 464	\$ 500	\$ 318	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
10-5111-2605 Merp/Wellness/Ameriflex	\$ 2,888	\$ 1,777	\$ 7,500	\$ 6,067	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500
10-5111-2607 Employee Programs	\$ 12,778	\$ 13,713	\$ 12,500	\$ 11,205	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
10-5111-3201 Software Maintenance	\$ 49,194	\$ 62,353	\$ 78,260	\$ 82,624	\$ 72,150	\$ 75,758	\$ 79,545	\$ 83,523	\$ 87,699	\$ 92,084
10-5111-3202 Non Capital Computer	\$ 8,957	\$ 11,278	\$ 28,500	\$ 27,261	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
10-5111-3501 Building Maintenance	\$ 2,722	\$ 2,162	\$ 3,000	\$ 5,542	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
10-5111-4101 Memberships/Meetings/Mileage	\$ 24,304	\$ 22,894	\$ 25,000	\$ 27,837	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000
10-5111-4201 Supervisor Development Training	\$ 17,699	\$ 5,455	\$ 27,500	\$ 17,886	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
10-5111-4401 Insurance & Bonds	\$ 133,237	\$ 151,680	\$ 188,230	\$ 186,357	\$ 190,000	\$ 199,500	\$ 209,475	\$ 219,949	\$ 230,946	\$ 242,494
10-5111-4501 Attorney Fees	\$ 43,915	\$ 33,175	\$ 50,000	\$ 31,709	\$ 43,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
10-5111-4501.001 Professional Fees	\$ 4,982	\$ 5,549	\$ 6,500	\$ 6,388	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
10-5111-4501.002 Codification/Archival	\$ 6,736	\$ 11,641	\$ 10,000	\$ 8,628	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
10-5111-4502 Audit Fee	\$ 33,003	\$ 30,337	\$ 37,000	\$ 40,000	\$ 36,500	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000
10-5111-4505 Delq. Tax Collection	\$ 9,257	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-5111-4506 Appraisal Contract	\$ 37,290	\$ 46,621	\$ 38,706	\$ 37,467	\$ 41,195	\$ 42,019	\$ 42,859	\$ 43,716	\$ 44,591	\$ 45,483
10-5111-4510 Information Technology Support	\$ 48,919	\$ 44,418	\$ 49,000	\$ 48,456	\$ 49,000	\$ 49,000	\$ 49,000	\$ 49,000	\$ 49,000	\$ 49,000
10-5111-4601 Advertising/Publications/Promo	\$ 2,886	\$ 6,544	\$ 4,500	\$ 4,698	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
10-5111-4701 Telephones	\$ 30,673	\$ 28,866	\$ 30,000	\$ 28,746	\$ 29,000	\$ 29,000	\$ 29,000	\$ 29,000	\$ 29,000	\$ 29,000
10-5111-4801 Utilities	\$ 12,547	\$ 9,729	\$ 10,000	\$ 10,777	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
10-5111-4910 Lease-City Hall	\$ 39,341	\$ 41,490	\$ 46,328	\$ 46,404	\$ 47,333	\$ 48,280	\$ 49,245	\$ 50,230	\$ 51,235	\$ 52,259
10-5111-4920 Lease Purchase-Copier	\$ 15,439	\$ 20,908	\$ 21,000	\$ 25,852	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
10-5111-4930 Lease Purchase-Postage Machine	\$ 10,836	\$ 9,999	\$ 10,500	\$ 9,720	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
10-5111-4950 Self Funded Debt Allocation	\$ 36,721	\$ 48,502	\$ 14,688	\$ 14,688	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-5111-9899 Operating Transfer Out	\$ —	\$ —	\$ —	\$ (3,487)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Administration	\$ 1,209,704	\$ 1,319,811	\$ 1,485,853	\$ 1,440,124	\$ 1,441,501	\$ 1,473,340	\$ 1,498,566	\$ 1,524,726	\$ 1,551,862	\$ 1,580,016

<i>Description</i>	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
Transfers										
10-5114-9106 Transfer To Golf Course Fund	\$ 234,821	\$ 168,036	\$ 239,514	\$ 189,822	\$ 275,955	\$ 307,959	\$ 342,215	\$ 351,617	\$ 348,510	\$ 344,345
10-5114-9109 Transfer To Gen Cap Proj Fund	\$ 242,911	\$ 1,625,913	\$ 1,299,500	\$ 775,029	\$ 1,635,000	\$ —	\$ —	\$ —	\$ —	\$ —
10-5114-9110 Transfer To Golf Cap Project F	\$ 130,657	\$ 295,035	\$ 226,000	\$ 226,080	\$ 225,000	\$ —	\$ —	\$ —	\$ —	\$ —
10-5114-9120 Transfer to Self Funded Account	\$ —	\$ —	\$ 130,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Transfers	\$ 608,389	\$ 2,088,984	\$ 1,895,014	\$ 1,190,931	\$ 2,135,955	\$ 307,959	\$ 342,215	\$ 351,617	\$ 348,510	\$ 344,345

<i>Description</i>	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
Police										
10-5115-1103 Salaries - Operational	\$ 875,354	\$ 919,646	\$ 975,587	\$ 984,276	\$ 1,102,754	\$ 1,113,781	\$ 1,124,919	\$ 1,136,168	\$ 1,147,530	\$ 1,159,005
10-5115-1103.001 Overtime	\$ 26,288	\$ 33,583	\$ 33,000	\$ 34,871	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000
10-5115-1301 Hospital & Dental Insurance	\$ 95,498	\$ 105,367	\$ 116,340	\$ 106,223	\$ 129,700	\$ 136,185	\$ 142,994	\$ 150,144	\$ 157,651	\$ 165,533
10-5115-1301.001 Retiree Medical Coverage	\$ 6,008	\$ 6,376	\$ 6,629	\$ 6,435	\$ 7,006	\$ 7,356	\$ 7,724	\$ 8,110	\$ 8,516	\$ 8,942
10-5115-1401 FICA	\$ 66,498	\$ 69,948	\$ 76,468	\$ 74,557	\$ 86,885	\$ 87,729	\$ 88,581	\$ 89,441	\$ 90,311	\$ 91,188
10-5115-1501 Retirement	\$ 108,473	\$ 118,703	\$ 127,189	\$ 129,946	\$ 138,864	\$ 140,253	\$ 141,655	\$ 143,072	\$ 144,503	\$ 145,948
10-5115-1601 Workers Compensation	\$ 23,012	\$ 19,779	\$ 27,350	\$ 30,094	\$ 37,368	\$ 37,741	\$ 38,119	\$ 38,500	\$ 38,885	\$ 39,274
10-5115-1701 Unemployment	\$ 576	\$ 3,093	\$ 3,093	\$ 171	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
10-5115-2101 Office Supplies & Postage	\$ 7,900	\$ 7,843	\$ 9,000	\$ 7,391	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
10-5115-2210 Uniforms	\$ 5,274	\$ 7,447	\$ 5,000	\$ 8,383	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
10-5115-2220 Custodial Care	\$ 2,829	\$ 2,829	\$ 2,850	\$ 977	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-5115-2301 Fuel & Lubricants	\$ 43,037	\$ 35,299	\$ 36,000	\$ 38,845	\$ 45,000	\$ 45,900	\$ 46,818	\$ 47,754	\$ 48,709	\$ 49,684
10-5115-2401 Small Equip - Non-Capital	\$ 13,717	\$ 9,049	\$ 13,000	\$ 18,618	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
10-5115-2601 Operational Supplies	\$ 14,780	\$ 13,251	\$ 13,000	\$ 16,723	\$ 16,500	\$ 15,000	\$ 15,000	\$ 12,000	\$ 12,000	\$ 12,000
10-5115-2603 Sexual Assault Exams	\$ 702	\$ —	\$ 1,000	\$ 976	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
10-5115-2604 Employee Screening/Drug Testing	\$ 807	\$ 832	\$ 750	\$ 916	\$ 750	\$ 750	\$ 750	\$ 500	\$ 500	\$ 500
10-5115-2607 Employee Programs	\$ 1,026	\$ 636	\$ 750	\$ 804	\$ 750	\$ 500	\$ 500	\$ 200	\$ 200	\$ 200
10-5115-2608 Explorer Program Expenses	\$ 1,256	\$ 6,726	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-5115-2610 K-9 Expense	\$ —	\$ —	\$ 5,000	\$ 219	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
10-5115-2700 Christ-Yoder Contract	\$ 31,422	\$ 31,422	\$ 32,050	\$ 32,050	\$ 33,653	\$ 34,326	\$ 35,013	\$ 35,713	\$ 36,427	\$ 37,156
10-5115-3201 Software Maintenance	\$ 10,195	\$ 20,373	\$ 12,000	\$ 11,053	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,240	\$ 12,485	\$ 12,735
10-5115-3501 Building Maintenance	\$ 2,521	\$ 1,967	\$ 17,500	\$ 15,881	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
10-5115-3601 Shooting Range/Ammunition	\$ 2,047	\$ 1,981	\$ 2,500	\$ 1,421	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
10-5115-3701 Vehicle & Equip Maintenance	\$ 14,383	\$ 28,533	\$ 16,000	\$ 22,641	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
10-5115-4101 Memberships/Meetings/Mileage	\$ 8,151	\$ 7,809	\$ 9,000	\$ 12,526	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
10-5115-4401 Insurance & Bonds	\$ 9,753	\$ 9,669	\$ 10,000	\$ 11,706	\$ 12,500	\$ 13,125	\$ 13,781	\$ 14,470	\$ 15,194	\$ 15,953
10-5115-4501 Professional Services	\$ 70,189	\$ 56	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-5115-4601 Advertising/Publications/Promo	\$ 1,708	\$ 248	\$ 500	\$ 516	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
10-5115-4701 Telephones	\$ 13,555	\$ 16,326	\$ 15,000	\$ 15,911	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
10-5115-4801 Utilities	\$ 14,985	\$ 13,133	\$ 13,500	\$ 12,949	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500
10-5115-4901 County Dispatching	\$ 46,720	\$ 48,701	\$ 52,125	\$ 52,317	\$ 54,933	\$ 56,032	\$ 57,152	\$ 58,295	\$ 59,461	\$ 60,650
10-5115-4920 Lease Purchase-Copier	\$ 4,827	\$ 4,942	\$ 5,500	\$ 4,188	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
10-5115-4950 Self Funded Debt Allocation	\$ 111,231	\$ 135,561	\$ 157,338	\$ 157,338	\$ 163,408	\$ 176,627	\$ 208,574	\$ 220,325	\$ 204,168	\$ 165,244
10-5115-7301 Special Operations Unit	\$ 15,000	\$ 15,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-5115-7302 Housing Of Prisoners	\$ 4,930	\$ 3,050	\$ 3,000	\$ 4,050	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
10-5115-8000 C/O - Equipment	\$ —	\$ —	\$ 47,500	\$ 44,857	\$ 15,000	\$ —	\$ —	\$ —	\$ —	\$ —
Total Police Department	\$ 1,654,652	\$ 1,699,178	\$ 1,845,519	\$ 1,859,829	\$ 1,995,571	\$ 2,016,805	\$ 2,073,080	\$ 2,106,432	\$ 2,116,040	\$ 2,103,512

<i>Description</i>	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
<i>Municipal Court</i>										
10-5116-1103 Salaries - Operational	\$ 42,145	\$ 43,411	\$ 44,716	\$ 44,718	\$ 23,061	\$ 23,292	\$ 23,525	\$ 23,760	\$ 23,998	\$ 24,238
10-5116-1301 Hospital & Dental Insurance	\$ 6,076	\$ 6,446	\$ 6,463	\$ 6,514	\$ 3,474	\$ 3,648	\$ 3,830	\$ 4,022	\$ 4,223	\$ 4,434
10-5116-1401 FICA	\$ 3,226	\$ 3,332	\$ 3,421	\$ 3,449	\$ 1,764	\$ 1,782	\$ 1,800	\$ 1,818	\$ 1,836	\$ 1,854
10-5116-1501 Retirement	\$ 5,075	\$ 5,413	\$ 5,699	\$ 5,777	\$ 3,016	\$ 3,046	\$ 3,076	\$ 3,107	\$ 3,138	\$ 3,170
10-5116-1601 Workers Compensation	\$ 132	\$ 104	\$ 135	\$ 147	\$ 41	\$ 41	\$ 41	\$ 42	\$ 42	\$ 43
10-5116-1701 Unemployment	\$ 9	\$ 171	\$ 171	\$ 9	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
10-5116-2101 Office Supplies & Postage	\$ 462	\$ 581	\$ 750	\$ 1,005	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
10-5116-2210 Uniforms	\$ 298	\$ 50	\$ 500	\$ 465	\$ 375	\$ 375	\$ 375	\$ 375	\$ 375	\$ 375
10-5116-2401 Small Equip Non-Capital	\$ 2,090	\$ 1,198	\$ 500	\$ —	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
10-5116-2601 Operational Supplies	\$ 54	\$ 238	\$ 300	\$ —	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
10-5116-2604 Service Charge - Credit Cards	\$ 1,940	\$ 2,224	\$ 2,700	\$ 2,346	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300
10-5116-3201 Software Maintenance	\$ 4,822	\$ 5,003	\$ 5,000	\$ 5,193	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200
10-5116-4101 Memberships/Meetings/Mileage	\$ 1,649	\$ 1,297	\$ 2,200	\$ 2,602	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
10-5116-4401 Insurance & Bonds	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50
10-5116-4501 Prosecutor Fees	\$ 19,320	\$ 12,779	\$ 13,000	\$ 12,148	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
10-5116-4501.001 Municipal Judge Services	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400
10-5116-4501.002 Professional Services	\$ 386	\$ 353	\$ 400	\$ 653	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750
10-5116-8920 C/O Laptops	\$ 9,982	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
<i>Total Municipal Court</i>	\$ 112,116	\$ 97,050	\$ 100,405	\$ 99,476	\$ 70,881	\$ 71,334	\$ 71,797	\$ 72,274	\$ 72,762	\$ 73,264

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
Fire Department										
10-5117-1103 Salaries - Operational	\$ 1,600,982	\$ 1,649,319	\$ 1,719,468	\$ 1,739,408	\$ 1,759,260	\$ 1,776,853	\$ 1,794,621	\$ 1,812,568	\$ 1,830,693	\$ 1,849,000
10-5117-1301 Hospital & Dental Insurance	\$ 172,432	\$ 175,189	\$ 179,900	\$ 179,367	\$ 208,446	\$ 218,868	\$ 229,812	\$ 241,302	\$ 253,367	\$ 266,036
10-5117-1301.001 Retiree Hospital Insurance	\$ 4,180	\$ 8,821	\$ 8,994	\$ 11,361	\$ 12,012	\$ 12,613	\$ 13,243	\$ 13,905	\$ 14,601	\$ 15,331
10-5117-1401 FICA	\$ 116,267	\$ 119,969	\$ 131,539	\$ 128,240	\$ 134,583	\$ 135,929	\$ 137,289	\$ 138,661	\$ 140,048	\$ 141,449
10-5117-1501 Retirement	\$ 177,903	\$ 190,056	\$ 210,313	\$ 204,480	\$ 220,973	\$ 223,183	\$ 225,415	\$ 227,669	\$ 229,946	\$ 232,245
10-5117-1601 Workers Compensation	\$ 52,804	\$ 40,697	\$ 57,432	\$ 62,954	\$ 69,189	\$ 69,881	\$ 70,580	\$ 71,285	\$ 71,998	\$ 72,718
10-5117-1701 Unemployment	\$ 1,381	\$ 6,243	\$ 6,300	\$ 1,493	\$ 6,300	\$ 6,300	\$ 6,300	\$ 6,300	\$ 6,300	\$ 6,300
10-5117-2101 Office Supplies & Postage	\$ 1,158	\$ 1,098	\$ 1,500	\$ 831	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
10-5117-2210 Fire Dept Bunker Gear/Uniforms	\$ 19,588	\$ 10,879	\$ 17,000	\$ 10,414	\$ 15,000	\$ 15,750	\$ 16,538	\$ 17,364	\$ 18,233	\$ 19,144
10-5117-2210.001 EMS Uniforms	\$ 12,396	\$ 7,947	\$ 14,000	\$ 15,244	\$ 16,000	\$ 16,800	\$ 17,640	\$ 18,522	\$ 19,448	\$ 20,421
10-5117-2301 Fuel & Lubricants-Fire Vehicle	\$ 12,913	\$ 9,349	\$ 10,000	\$ 12,861	\$ 13,000	\$ 13,260	\$ 13,525	\$ 13,796	\$ 14,072	\$ 14,353
(10-5117-2301.001) Fuel & Lubricants-EMS	\$ 56,284	\$ 38,829	\$ 41,000	\$ 39,399	\$ 41,000	\$ 41,820	\$ 42,656	\$ 43,510	\$ 44,380	\$ 45,267
10-5117-2306 Purchase Child Safety Seats	\$ —	\$ 1,259	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-5117-2401 Small Equip - Non Capital - Fire	\$ 14,518	\$ 6,180	\$ 15,000	\$ 15,643	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
10-5117-2501 Chemicals	\$ —	\$ 1,277	\$ 600	\$ 474	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
10-5117-2601 Operational Supplies	\$ 21,104	\$ 19,138	\$ 20,000	\$ 22,991	\$ 22,000	\$ 22,440	\$ 22,889	\$ 23,347	\$ 23,814	\$ 24,290
10-5117-2602 Fire Prevention Materials	\$ 3,019	\$ (60)	\$ 3,000	\$ 4,891	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
10-5117-2604 Employee Screening/Drug Testing	\$ 3,072	\$ 2,642	\$ 2,500	\$ 2,120	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
10-5117-2607 Employee Programs	\$ 5,965	\$ 6,185	\$ 8,000	\$ 2,413	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
10-5117-2608 Explorer Program Expenses	\$ 3,992	\$ 11,803	\$ —	\$ 31	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-5117-2701 EMS Training Expense	\$ —	\$ 5,455	\$ 17,500	\$ 5,371	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
10-5117-2801 Medical Supplies	\$ 77,783	\$ 75,900	\$ 63,000	\$ 73,385	\$ 70,000	\$ 71,400	\$ 72,828	\$ 74,285	\$ 75,770	\$ 77,286
10-5117-3201 Software Maintenance	\$ 14,316	\$ 14,985	\$ 15,000	\$ 16,922	\$ 15,000	\$ 15,300	\$ 15,606	\$ 15,918	\$ 16,236	\$ 16,561
10-5117-3501 Building Maintenance	\$ 6,574	\$ 14,562	\$ 14,000	\$ 23,033	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
10-5117-3701 Vehicle & Equip Maint. - Fire	\$ 17,270	\$ 32,880	\$ 47,000	\$ 46,255	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
10-5117-3701.001 Vehicle & Equip Maint. - EMS	\$ 26,229	\$ 39,546	\$ 30,000	\$ 33,157	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000
(10-5117-4101) Memberships/Meetings/Mileage	\$ 17,618	\$ 21,169	\$ 20,000	\$ 14,717	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
(10-5117-4501) Professional Services	\$ —	\$ 788	\$ 11,000	\$ 24,500	\$ 1,000	\$ —	\$ —	\$ —	\$ —	\$ —
(10-5117-4501.001) Zone C Mutual Aid	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
(10-5117-4501.002) Medical Director	\$ 15,600	\$ 15,600	\$ 16,800	\$ 16,800	\$ 16,800	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
(10-5117-4501.003) Billing Commission	\$ 111,851	\$ 102,772	\$ 106,800	\$ 106,138	\$ 96,600	\$ 96,600	\$ 96,600	\$ 96,600	\$ 96,600	\$ 96,600
10-5117-4601 Advertising/Publications	\$ 473	\$ 2,236	\$ 2,500	\$ —	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750
10-5117-4701 Telephones	\$ 15,971	\$ 15,278	\$ 15,500	\$ 16,033	\$ 16,000	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500
10-5117-4801 Utilities	\$ 40,976	\$ 44,753	\$ 46,000	\$ 38,084	\$ 40,000	\$ 40,800	\$ 41,616	\$ 42,448	\$ 43,297	\$ 44,163
10-5117-4901 County Dispatching	\$ 49,600	\$ 51,581	\$ 54,045	\$ 54,237	\$ 56,949	\$ 58,088	\$ 59,250	\$ 60,435	\$ 61,643	\$ 62,876
10-5117-4920 Copier Lease	\$ 9,332	\$ 8,536	\$ 8,600	\$ 7,176	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
10-5117-4940 Lease On Modular Unit	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
10-5117-4950 Transfer To Self Funded - Fire	\$ 25,705	\$ 25,705	\$ 12,852	\$ 12,852	\$ —	\$ —	\$ 71,606	\$ 71,606	\$ 71,606	\$ 14,688
10-5117-4950.001 Transfer To Self Funded - EMS	\$ 138,438	\$ 193,521	\$ 228,856	\$ 228,856	\$ 244,046	\$ 272,088	\$ 272,088	\$ 312,747	\$ 271,402	\$ 314,133

<i>Description</i>	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
10-5117-8204 C/O - Equipment - Fire	\$ —	\$ —	\$ 30,000	\$ 24,808	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-5117-8204.001 C/O Equipment - EMS	\$ —	\$ —	\$ 9,500	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Fire Department	\$ 2,857,294	\$ 2,981,687	\$ 3,205,099	\$ 3,206,539	\$ 3,220,308	\$ 3,287,623	\$ 3,399,752	\$ 3,481,918	\$ 3,483,104	\$ 3,512,511

<i>Description</i>	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
Sanitation										
10-5119-2601 Operation Supplies	\$ —	\$ 279	\$ —	\$ 7,580	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
10-5119-2605 Service Charge - Credit Cards	\$ 13,585	\$ 12,689	\$ 13,000	\$ 13,240	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
10-5119-4600 Solid Waste Disposal	\$ 771,439	\$ 762,548	\$ 724,414	\$ 743,691	\$ 742,000	\$ 756,840	\$ 771,977	\$ 787,416	\$ 803,165	\$ 819,228
10-5119-4610 Brush Removal	\$ —	\$ —	\$ 40,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Sanitation Department	\$ 785,024	\$ 775,516	\$ 777,414	\$ 764,511	\$ 763,000	\$ 777,840	\$ 792,977	\$ 808,416	\$ 824,165	\$ 840,228

<i>Description</i>	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
Streets										
10-5121-1103 Salaries - Operational	\$ 205,648	\$ 196,790	\$ 245,410	\$ 234,307	\$ 258,693	\$ 261,280	\$ 263,892	\$ 266,531	\$ 269,197	\$ 271,889
10-5121-1103.001 Overtime	\$ 11,496	\$ 16,890	\$ 18,000	\$ 23,233	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
10-5121-1301 Hospital & Dental Insurance	\$ 30,778	\$ 32,773	\$ 43,627	\$ 40,761	\$ 46,900	\$ 49,245	\$ 51,708	\$ 54,293	\$ 57,008	\$ 59,858
10-5121-1301.001 Retiree Hospital Insurance	\$ 7,012	\$ 7,970	\$ 8,287	\$ 8,005	\$ 8,651	\$ 9,084	\$ 9,538	\$ 10,015	\$ 10,515	\$ 11,041
10-5121-1401 FICA	\$ 15,732	\$ 15,202	\$ 20,151	\$ 18,883	\$ 21,167	\$ 21,378	\$ 21,592	\$ 21,808	\$ 22,026	\$ 22,246
10-5121-1501 Retirement	\$ 26,109	\$ 26,535	\$ 33,602	\$ 32,937	\$ 35,343	\$ 35,697	\$ 36,054	\$ 36,414	\$ 36,778	\$ 37,146
10-5121-1601 Workers Compensation	\$ 15,010	\$ 11,095	\$ 16,968	\$ 19,329	\$ 20,747	\$ 20,955	\$ 21,164	\$ 21,376	\$ 21,590	\$ 21,805
10-5121-1701 Unemployment	\$ 45	\$ 923	\$ 923	\$ 340	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
10-5121-2210 Uniforms	\$ 1,980	\$ 2,633	\$ 3,250	\$ 1,747	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
10-5121-2301 Fuel & Lubricants	\$ 15,062	\$ 16,835	\$ 18,000	\$ 18,370	\$ 21,000	\$ 21,420	\$ 21,848	\$ 22,285	\$ 22,731	\$ 23,186
10-5121-2401 Small Equip Non-Capital	\$ 3,123	\$ 3,059	\$ 3,000	\$ 1,016	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
10-5121-2501 Chemicals	\$ —	\$ —	\$ 500	\$ —	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
10-5121-2601 Operational Supplies	\$ 4,065	\$ 3,749	\$ 4,000	\$ 6,026	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
10-5121-2602 Employee Screening/Drug Testing	\$ 164	\$ 374	\$ 200	\$ 296	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
10-5121-2607 Employee Programs	\$ 57	\$ 78	\$ —	\$ 1,752	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
10-5121-2902 Traffic Control Signs	\$ 1,737	\$ 648	\$ 2,500	\$ 3,072	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
10-5121-3701 Vehicle & Equip Maintenance	\$ 16,819	\$ 25,546	\$ 28,000	\$ 35,658	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
10-5121-3903 Maintenance-Streets	\$ 38,108	\$ 37,144	\$ 50,000	\$ 47,506	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
10-5121-4501 Professional Services	\$ —	\$ —	\$ —	\$ 2,828	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-5121-4601 Advertising/Publication/Promo	\$ 396	\$ —	\$ 200	\$ 258	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
10-5121-4701 Telephones	\$ 568	\$ 1,049	\$ 1,100	\$ 1,544	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
10-5121-4950 Self Funded Debt Allocation	\$ 20,788	\$ 20,788	\$ 80,724	\$ 80,724	\$ 97,248	\$ 93,783	\$ 75,423	\$ 70,649	\$ 61,351	\$ 107,546
10-5121-8204 Capitol Outlay-Equipment	\$ 8,213	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-5121-9110 Transfer To Debt Service	\$ 44,536	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Street Department	\$ 467,446	\$ 420,081	\$ 578,442	\$ 578,592	\$ 629,249	\$ 632,342	\$ 620,719	\$ 622,871	\$ 620,696	\$ 674,217

<i>Description</i>	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
Parks										
10-5123-1103 Salaries - Operational	\$ 250,166	\$ 254,452	\$ 271,748	\$ 249,194	\$ 261,817	\$ 264,435	\$ 267,079	\$ 269,750	\$ 272,447	\$ 275,172
(10-5123-1103.001) Overtime	\$ 8,664	\$ 10,875	\$ 8,000	\$ 14,880	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
10-5123-1301 Hospital & Dental Insurance	\$ 39,863	\$ 44,913	\$ 46,859	\$ 45,077	\$ 45,163	\$ 47,421	\$ 49,793	\$ 52,282	\$ 54,896	\$ 57,641
10-5123-1301.001 Retiree Hospital Insurance	\$ 7,012	\$ 7,970	\$ 8,287	\$ 8,005	\$ 8,651	\$ 9,084	\$ 9,538	\$ 10,015	\$ 10,515	\$ 11,041
10-5123-1401 FICA	\$ 18,560	\$ 18,769	\$ 21,401	\$ 19,642	\$ 20,946	\$ 21,156	\$ 21,367	\$ 21,581	\$ 21,797	\$ 22,015
10-5123-1501 Retirement	\$ 30,712	\$ 32,940	\$ 34,348	\$ 33,874	\$ 36,221	\$ 36,583	\$ 36,949	\$ 37,319	\$ 37,692	\$ 38,069
10-5123-1601 Workers Compensation	\$ 8,068	\$ 6,573	\$ 7,101	\$ 9,583	\$ 7,819	\$ 7,897	\$ 7,976	\$ 8,056	\$ 8,137	\$ 8,218
10-5123-1701 Unemployment	\$ 149	\$ 1,207	\$ 1,207	\$ 92	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
10-5123-2210 Uniforms	\$ 3,594	\$ 2,960	\$ 3,750	\$ 4,701	\$ 4,750	\$ 4,750	\$ 4,750	\$ 4,750	\$ 4,750	\$ 4,750
10-5123-2301 Fuel & Lubricants	\$ 12,946	\$ 9,484	\$ 10,000	\$ 10,109	\$ 11,000	\$ 11,220	\$ 11,444	\$ 11,673	\$ 11,907	\$ 12,145
10-5123-2401 Small Equip Non-Capital	\$ 22,740	\$ 4,226	\$ 4,000	\$ 4,161	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
10-5123-2501 Chemicals	\$ 2,963	\$ 131	\$ 5,000	\$ 5,314	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
10-5123-2601 Operational Supplies	\$ 11,277	\$ 15,500	\$ 15,000	\$ 7,609	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
10-5123-2602 Employee Screening/Drug Testing	\$ 224	\$ 167	\$ 200	\$ 152	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
10-5123-2607 Employee Programs	\$ 635	\$ 61	\$ 500	\$ 473	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
10-5123-2801 Parks Summer Events	\$ 7,820	\$ 6,469	\$ 10,000	\$ 16,716	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
10-5123-3501 Building & Grounds Maintenance	\$ 39,653	\$ 59,488	\$ 65,000	\$ 75,618	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
10-5123-3502 Maint./Supplies Community Ctr	\$ 10,709	\$ 12,805	\$ 13,000	\$ 14,184	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
10-5123-3503 Maintenance-Cemetery	\$ —	\$ 966	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-5123-3701 Vehicle & Equip Maintenance	\$ 8,358	\$ 10,591	\$ 11,000	\$ 15,007	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
10-5123-4101 Memberships/Meetings/Mileage	\$ 310	\$ 9	\$ 500	\$ 200	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
10-5123-4501 Professional Services	\$ 2,277	\$ 2,277	\$ 12,500	\$ 2,903	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-5123-4601 Advertising/Publications/Promo	\$ 1,678	\$ 1,629	\$ 750	\$ —	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450
10-5123-4701 Telephones	\$ 2,408	\$ 2,025	\$ 2,100	\$ 2,102	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
10-5123-4801 Utilities	\$ 90,594	\$ 88,849	\$ 80,000	\$ 77,759	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
10-5123-4950 Self Funded Debt Allocation	\$ 64,930	\$ 53,822	\$ 28,025	\$ 28,025	\$ 39,629	\$ 44,403	\$ 33,269	\$ 46,121	\$ 77,481	\$ 80,419
10-5123-8000 Capital Outlay - Land	\$ 150	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-5123-8204 Capitol Outlay-Equipment	\$ 7,688	\$ 4,807	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Parks Department	\$ 654,148	\$ 653,965	\$ 660,276	\$ 645,380	\$ 640,146	\$ 651,099	\$ 646,315	\$ 665,697	\$ 703,772	\$ 713,620

<i>Description</i>	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
Development Services										
10-5128-1103 Salaries - Operational	\$ 172,961	\$ 193,649	\$ 203,212	\$ 183,709	\$ 184,323	\$ 186,166	\$ 188,028	\$ 189,908	\$ 191,807	\$ 193,725
10-5128-1301 Hospital & Dental Insurance	\$ 17,105	\$ 20,638	\$ 18,146	\$ 14,310	\$ 20,845	\$ 21,887	\$ 22,981	\$ 24,130	\$ 25,337	\$ 26,604
10-5128-1301.001 Retiree Hospital Insurance	\$ 14,460	\$ 13,638	\$ 14,176	\$ 13,836	\$ 15,019	\$ 15,770	\$ 16,558	\$ 17,386	\$ 18,256	\$ 19,168
10-5128-1401 FICA	\$ 12,503	\$ 13,409	\$ 17,993	\$ 13,023	\$ 14,101	\$ 14,242	\$ 14,384	\$ 14,528	\$ 14,673	\$ 14,820
10-5128-1501 Retirement	\$ 20,813	\$ 24,178	\$ 29,979	\$ 23,687	\$ 24,105	\$ 24,346	\$ 24,589	\$ 24,835	\$ 25,084	\$ 25,334
10-5128-1601 Workers Compensation	\$ 1,216	\$ 996	\$ 1,476	\$ 1,326	\$ 1,469	\$ 1,483	\$ 1,498	\$ 1,513	\$ 1,528	\$ 1,544
10-5128-1701 Unemployment	\$ 368	\$ 513	\$ 522	\$ 29	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
10-5128-2101 Office Supplies & Postage	\$ 1,132	\$ 1,150	\$ 1,500	\$ 579	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
10-5128-2210 Uniforms	\$ 1,335	\$ 1,286	\$ 1,500	\$ 1,485	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
10-5128-2301 Fuel & Lubricants	\$ 1,522	\$ 1,153	\$ 1,500	\$ 738	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104
10-5128-2401 Small Equip Non-Capital	\$ 700	\$ 476	\$ —	\$ 2,286	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-5128-2601 Operational Supplies	\$ 840	\$ 1,421	\$ 1,500	\$ 331	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
10-5128-2602 Employee Screening/Drug Testing	\$ 26	\$ 26	\$ —	\$ 174	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-5128-2604 Service Charges/Credit Cards	\$ —	\$ —	\$ —	\$ 710	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-5128-2607 Employee Programs	\$ —	\$ 68	\$ —	\$ 77	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-5128-3201 Software Maintenance	\$ 3,908	\$ 3,388	\$ 10,550	\$ 3,975	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
10-5128-3701 Vehicle Maintenance	\$ 842	\$ 746	\$ 1,000	\$ 63	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
10-5128-4101 Memberships/Meetings/Mileage	\$ 2,891	\$ 7,865	\$ 8,000	\$ 4,690	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
10-5128-4310 Non-point Source Pollution	\$ —	\$ —	\$ 15,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-5128-4501 Professional Services	\$ 15,320	\$ 24,295	\$ 2,500	\$ 16,383	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
(10-5128-4501.001) Flood Plain Study	\$ 6,460	\$ 1,200	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-5128-4505 Engineering Consultants GIS	\$ 9,485	\$ 3,301	\$ 5,000	\$ 3,608	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
10-5128-4601 Advertising/Publications	\$ 4,539	\$ 3,492	\$ 2,500	\$ 7,103	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
10-5128-4701 Telephones	\$ 2,924	\$ 3,076	\$ 3,000	\$ 2,651	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
10-5128-4801 Abatements	\$ 25,970	\$ 41,916	\$ 30,000	\$ 11,136	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
10-5128-4950 Self Funded Debt Allocation	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 8,079	\$ 8,079	\$ 19,095	\$ 11,016
Total Development Services	\$ 317,320	\$ 361,880	\$ 369,054	\$ 305,909	\$ 372,362	\$ 376,414	\$ 388,657	\$ 392,940	\$ 408,362	\$ 404,815

<i>Description</i>	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
City Shop										
10-5129-1103 Salaries - Operational	\$ 45,339	\$ 46,572	\$ 47,894	\$ 47,949	\$ 49,327	\$ 49,820	\$ 50,318	\$ 50,822	\$ 51,330	\$ 51,843
(10-5129-1103.001) Overtime	\$ —	\$ —	\$ 200	\$ —	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
10-5129-1301 Hospital & Dental Insurance	\$ 6,100	\$ 6,449	\$ 6,463	\$ 6,617	\$ 6,948	\$ 7,296	\$ 7,660	\$ 8,043	\$ 8,446	\$ 8,868
10-5129-1401 FICA	\$ 3,115	\$ 3,188	\$ 3,679	\$ 3,199	\$ 3,789	\$ 3,827	\$ 3,865	\$ 3,904	\$ 3,943	\$ 3,982
10-5129-1501 Retirement	\$ 5,444	\$ 5,776	\$ 6,130	\$ 6,130	\$ 6,477	\$ 6,542	\$ 6,607	\$ 6,673	\$ 6,740	\$ 6,807
10-5129-1601 Workers Compensation	\$ 1,266	\$ 998	\$ 1,350	\$ 1,474	\$ 1,617	\$ 1,633	\$ 1,650	\$ 1,666	\$ 1,683	\$ 1,700
10-5129-1701 Unemployment	\$ 27	\$ 342	\$ 342	\$ 18	\$ 340	\$ 340	\$ 340	\$ 340	\$ 340	\$ 340
10-5129-2210 Uniforms	\$ 258	\$ 180	\$ 500	\$ 346	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
10-5129-2220 Custodial Care	\$ —	\$ —	\$ —	\$ 3,788	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
10-5129-2301 Fuel & Lubricants	\$ 2,564	\$ 1,324	\$ 1,300	\$ 1,112	\$ 1,300	\$ 1,326	\$ 1,353	\$ 1,380	\$ 1,407	\$ 1,435
10-5129-2401 Small Equip Non-Capital	\$ 2,343	\$ 2,955	\$ 3,000	\$ 3,657	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
10-5129-2601 Operational Supplies	\$ 5,157	\$ 4,024	\$ 11,000	\$ 12,167	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
10-5129-2602 Employee Screening/Drug Testing	\$ 162	\$ 66	\$ 50	\$ 9	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50
10-5129-2607 Employee Programs	\$ 75	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-5129-3501 Building Maintenance	\$ 5,885	\$ 3,071	\$ 5,000	\$ 8,021	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
10-5129-3701 Vehicle & Equip Maintenance	\$ 1,527	\$ 6,024	\$ 2,000	\$ 930	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
10-5129-4401 Insurance & Bonds	\$ 1,199	\$ 770	\$ 1,200	\$ 791	\$ 800	\$ 840	\$ 882	\$ 926	\$ 972	\$ 1,021
10-5129-4701 Telephones	\$ 1,320	\$ 1,561	\$ 1,600	\$ 1,419	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
10-5129-4920 Lease Purchase-Copier	\$ 726	\$ 892	\$ 2,600	\$ 2,300	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
10-5129-4950 Self Funded Debt Allocation	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 12,852	\$ 12,852	\$ 34,885
	\$ 82,507	\$ 84,192	\$ 94,308	\$ 99,927	\$ 99,848	\$ 100,874	\$ 101,925	\$ 115,856	\$ 116,963	\$ 140,131

<i>Description</i>	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
<i>Economic Development</i>										
10-5130-1103 Salaries - Operational	\$ 46,155	\$ 47,545	\$ 38,714	\$ 38,779	\$ 42,512	\$ 42,937	\$ 43,366	\$ 43,800	\$ 44,238	\$ 44,680
10-5130-1301 Hospital & Dental Insurance	\$ 4,597	\$ 4,838	\$ 3,636	\$ 3,639	\$ 5,211	\$ 5,472	\$ 5,745	\$ 6,033	\$ 6,334	\$ 6,651
10-5130-1401 FICA	\$ 3,394	\$ 3,504	\$ 2,962	\$ 2,820	\$ 3,252	\$ 3,285	\$ 3,318	\$ 3,351	\$ 3,384	\$ 3,418
10-5130-1501 Retirement	\$ 5,571	\$ 5,946	\$ 4,861	\$ 4,979	\$ 5,559	\$ 5,615	\$ 5,671	\$ 5,728	\$ 5,785	\$ 5,843
10-5130-1601 Workers Compensation	\$ 145	\$ 111	\$ 117	\$ 135	\$ 149	\$ 151	\$ 152	\$ 154	\$ 156	\$ 157
10-5130-1701 Unemployment	\$ 125	\$ 342	\$ 333	\$ 18	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350
10-5130-2101 Office Supplies & Postage	\$ 995	\$ 553	\$ 750	\$ 69	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-5130-2210 Uniforms	\$ 654	\$ 496	\$ 875	\$ 302	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
10-5130-2401 Small Equip Non-Capital	\$ —	\$ —	\$ —	\$ 2,647	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-5130-2601 Operational Supplies	\$ 59	\$ 220	\$ 300	\$ 885	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-5130-2607 Employee Programs	\$ —	\$ 15	\$ —	\$ 502	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-5130-3201 Software Maintenance	\$ 468	\$ 267	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-5130-4101 Memberships/Meetings/Mileage	\$ 3,369	\$ 1,656	\$ 4,000	\$ 2,635	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-5130-4501 Professional Services	\$ —	\$ —	\$ —	\$ 165	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-5130-4601 Advertising/Publications/Promo	\$ 11,374	\$ 13,923	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10-5130-4701 Telephones	\$ 1,713	\$ 1,469	\$ 2,200	\$ 954	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
<i>Total Economic Development Services</i>	\$ 78,619	\$ 80,885	\$ 58,748	\$ 58,529	\$ 58,533	\$ 59,310	\$ 60,102	\$ 60,916	\$ 61,747	\$ 62,599

<i>Description</i>	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
<i>GHRC</i>										
10-5135-3501 Building Maintenance	\$ 16,042	\$ 2,600	\$ 14,000	\$ 3,302	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
10-5135-4101 YMCA Operating Subsidy	\$ 150,000	\$ 125,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<i>Total GHRC</i>	\$ 166,042	\$ 127,600	\$ 114,000	\$ 103,302	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000
<i>Total General Fund Expenditures</i>	\$ 10,508,096	\$ 10,705,835	\$ 11,210,712	\$ 10,381,633	\$ 11,570,784	\$ 9,891,549	\$ 10,133,007	\$ 10,340,744	\$ 10,445,061	\$ 10,586,337
<i>Excess Revenues over Expenditures</i>	\$ 547,215	\$ 804,342	\$ 433,302	\$ 834,572	\$ 493,244	\$ 471,477	\$ 424,690	\$ 423,683	\$ 525,444	\$ 559,958

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
HOTEL/MOTEL FUND										
Revenues										
21-4105 Interest Earned	\$ 3,895	\$ 647	\$ 1,000	\$ 1,076	\$ 475	\$ 475	\$ 475	\$ 475	\$ 475	\$ 475
21-4200 Hotel/Motel Tax Collected	\$ 125,012	\$ 153,284	\$ 130,000	\$ 162,127	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
21-4705 Transfer From Reserve	\$ —	\$ —	\$ 215,000	\$ 40,000	\$ 175,000	\$ —	\$ —	\$ —	\$ —	\$ —
Total Revenues	\$ 128,907	\$ 153,931	\$ 346,000	\$ 203,203	\$ 325,475	\$ 150,475	\$ 150,475	\$ 150,475	\$ 150,475	\$ 150,475
Expenditures										
21-5100-2604 Service Charge - Credit Cards	\$ —	\$ —	\$ —	\$ 18	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
21-5100-4602 CAF Airshow	\$ 5,000	\$ —	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
21-5100-4604 Chamber Of Commerce	\$ 49,342	\$ 49,200	\$ 49,200	\$ 49,200	\$ 49,200	\$ 49,200	\$ 49,200	\$ 49,200	\$ 49,200	\$ 49,200
21-5100-4604.001 Chamber Of Commerce Rental	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
21-5100-4604.002 Chamber Of Commerce Utilities	\$ 2,371	\$ 2,273	\$ 2,500	\$ 2,238	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
21-5100-4605 Marketing	\$ 6,306	\$ 1,047	\$ 2,000	\$ 1,981	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
21-5100-4606 Central Tx Water Coalition	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
21-5100-4607 Historical Board	\$ 1,538	\$ —	\$ —	\$ —	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
21-5100-4608 YMCA	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
21-5100-4609 Special Events	\$ 2,000	\$ 680	\$ 10,600	\$ 10,184	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
21-5100-4610 SBC	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
21-5100-4620 Tfr to General Fund - Festivals	\$ —	\$ 15,000	\$ 25,000	\$ 25,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
21-5100-9113 Administration Allocation	\$ 3,308	\$ 4,839	\$ 4,178	\$ 5,299	\$ 4,946	\$ 4,950	\$ 4,945	\$ 4,942	\$ 4,939	\$ 4,946
21-5100-9200 Transfer to Electric Fund	\$ —	\$ —	\$ 40,000	\$ 40,000	\$ 10,000	\$ —	\$ —	\$ —	\$ —	\$ —
21-5100-9500 Transfer to BEDC	\$ —	\$ —	\$ 175,000	\$ —	\$ 175,000	\$ —	\$ —	\$ —	\$ —	\$ —
Total Expenditures	\$ 90,865	\$ 94,039	\$ 334,478	\$ 159,920	\$ 323,746	\$ 138,750	\$ 138,745	\$ 138,742	\$ 138,739	\$ 138,746
Excess Revenues over Expenditures	\$ 38,042	\$ 59,892	\$ 11,522	\$ 43,283	\$ 1,729	\$ 11,725	\$ 11,730	\$ 11,733	\$ 11,736	\$ 11,729

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
AIRPORT										
Revenues										
23-4600 Av Gas Sales	\$ 288,716	\$ 216,260	\$ 265,000	\$ 234,532	\$ 230,000	\$ 232,300	\$ 234,623	\$ 236,969	\$ 239,339	\$ 241,732
23-4605 Jet Fuel Sales	\$ 161,252	\$ 170,279	\$ 223,000	\$ 336,213	\$ 325,000	\$ 328,250	\$ 331,533	\$ 334,848	\$ 338,196	\$ 341,578
23-4701 Contributions/Misc. Revenue	\$ 7,367	\$ —	\$ —	\$ 1,730	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
23-4850 Sign Rental Revenue	\$ —	\$ —	\$ 900	\$ —	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900
23-4860 Penalties - Airport Billings	\$ 975	\$ 1,125	\$ 1,000	\$ 675	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
23-4900 All Hangar Lease	\$ 126,892	\$ 127,476	\$ 126,000	\$ 126,664	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
23-4920 CAF Admissions	\$ 3,705	\$ 3,780	\$ 3,780	\$ 4,167	\$ 4,000	\$ 4,080	\$ 4,162	\$ 4,245	\$ 4,330	\$ 4,416
23-4924 McBride Lease	\$ 52,903	\$ 44,776	\$ 48,800	\$ 46,935	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000
23-4926 Thru The Fence Lease	\$ 5,887	\$ 9,720	\$ 9,700	\$ 9,720	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
23-4927 Airport Parking Permit	\$ 2,287	\$ 2,540	\$ 2,200	\$ 1,670	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
23-4930 Hanger Lease-Faulkner	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400
23-4939 Interest Earned	\$ 2,462	\$ 567	\$ 550	\$ 1,688	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550
23-4940 Txdot Airport Grant Revenue	\$ —	\$ 19,528	\$ 45,500	\$ 7,349	\$ 30,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
23-4955 Use Of Fund Balance	\$ 94,965	\$ 3,335	\$ 32,000	\$ 23,162	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Revenues	\$ 761,811	\$ 613,786	\$ 772,830	\$ 808,905	\$ 791,050	\$ 801,680	\$ 807,368	\$ 813,112	\$ 818,915	\$ 824,776
Expenditures										
23-5100-1103 Salaries - Operational	\$ 54,730	\$ 39,732	\$ 42,089	\$ 42,445	\$ 66,040	\$ 66,701	\$ 67,368	\$ 68,041	\$ 68,722	\$ 69,409
23-5100-1301 Hospital & Dental Insurance	\$ 4,391	\$ 5,160	\$ 5,575	\$ 5,100	\$ 12,159	\$ 12,767	\$ 13,406	\$ 14,076	\$ 14,780	\$ 15,519
23-5100-1401 FICA	\$ 4,193	\$ 3,019	\$ 3,220	\$ 3,232	\$ 5,052	\$ 5,103	\$ 5,154	\$ 5,205	\$ 5,257	\$ 5,310
23-5100-1501 Retirement	\$ 6,593	\$ 4,949	\$ 5,292	\$ 5,438	\$ 8,188	\$ 8,270	\$ 8,352	\$ 8,436	\$ 8,520	\$ 8,606
23-5100-1601 Workers Compensation	\$ 207	\$ 367	\$ 1,154	\$ 550	\$ 1,411	\$ 1,425	\$ 1,439	\$ 1,454	\$ 1,468	\$ 1,483
23-5100-1701 Unemployment	\$ —	\$ —	\$ 150	\$ —	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
23-5100-2301 Fuel & Lubricants	\$ 431	\$ 417	\$ 500	\$ 731	\$ 750	\$ 765	\$ 780	\$ 796	\$ 812	\$ 828
23-5100-2401 Small Equip - Non Capital	\$ —	\$ —	\$ 500	\$ 92	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
23-5100-2601 Operational Supplies	\$ 1,287	\$ 767	\$ 2,500	\$ 6,241	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
23-5100-2602 Employee Screening/Drug/ Testing	\$ —	\$ 5	\$ —	\$ 7	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
23-5100-2604 Service Charge Credit Cards	\$ —	\$ 8,972	\$ 13,500	\$ 15,956	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
23-5100-2607 Employee Programs	\$ —	\$ —	\$ —	\$ 557	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
23-5100-3501 Building Maintenance	\$ 868	\$ 281	\$ 1,000	\$ 1,270	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
23-5100-3701 Vehicle & Equip Maintenance	\$ 416	\$ 1,828	\$ 2,000	\$ 962	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
23-5100-3901 Non-Capital Airport Improvement	\$ 40,735	\$ 19,149	\$ 60,000	\$ 58,771	\$ 60,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
23-5100-4201 Contract Labor - FBO	\$ 14,400	\$ 14,400	\$ 14,400	\$ 13,200	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400
23-5100-4203 Commission On Fuel Sales	\$ 28,958	\$ 27,562	\$ 30,907	\$ 40,785	\$ 40,000	\$ 40,400	\$ 40,804	\$ 41,212	\$ 41,624	\$ 42,040
23-5100-4301 Schools/Seminars	\$ 675	\$ —	\$ 2,000	\$ —	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
23-5100-4401 Insurance & Bonds	\$ 1,606	\$ 1,568	\$ 1,500	\$ 1,604	\$ 2,050	\$ 2,153	\$ 2,260	\$ 2,373	\$ 2,492	\$ 2,616
23-5100-4501 Professional Services	\$ 173	\$ 675	\$ 1,000	\$ 160	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
23-5100-4601 Property Taxes	\$ 7,157	\$ 4,383	\$ 8,000	\$ 4,857	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
23-5100-4801 Utilities	\$ 7,356	\$ 6,341	\$ 6,000	\$ 7,323	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
23-5100-4925 Lease Purchase Fuel Truck	\$ 10,700	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
23-5100-4935 Lease Purchase Jet Fuel Truck	\$ —	\$ 5,356	\$ 16,800	\$ 16,800	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
23-5100-5401 Jet Fuel Purchases	\$ 108,519	\$ 82,928	\$ 148,000	\$ 185,425	\$ 177,359	\$ 179,133	\$ 180,924	\$ 182,733	\$ 184,561	\$ 186,406
23-5100-5402 Av Gas Purchases	\$ 231,740	\$ 160,227	\$ 199,000	\$ 177,065	\$ 171,821	\$ 173,539	\$ 175,275	\$ 177,027	\$ 178,798	\$ 180,586
23-5100-9110 Transfer To Debt Service	\$ 24,080	\$ 23,315	\$ 22,295	\$ 22,295	\$ 26,275	\$ —	\$ —	\$ —	\$ —	\$ —
23-5100-9112 Transfer To Airport Capital	\$ 94,965	\$ 3,335	\$ 47,500	\$ 23,162	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
23-5100-9113 Administration Allocation	\$ 21,084	\$ 22,241	\$ 27,603	\$ 28,883	\$ 36,853	\$ 37,409	\$ 37,761	\$ 38,125	\$ 38,498	\$ 38,942
Total Expenditures	\$ 665,264	\$ 448,977	\$ 674,485	\$ 674,911	\$ 695,358	\$ 685,065	\$ 690,923	\$ 696,878	\$ 702,932	\$ 709,145
Excess Revenues over Expenditures	\$ 96,547	\$ 164,809	\$ 98,345	\$ 133,994	\$ 95,692	\$ 116,615	\$ 116,445	\$ 116,234	\$ 115,983	\$ 115,631

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
PD SEIZURE										
Revenues										
24-4000 Seizure Money	\$ —	\$ —	\$ —	\$ 1,363	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
24-4100 Interest Earned	\$ 35	\$ 5	\$ 5	\$ 7	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10
Total Revenues	\$ 35	\$ 5	\$ 5	\$ 1,370	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10
Expenditures										
Total Expenditures	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Excess Revenues over Expenditures	\$ 35	\$ 5	\$ 5	\$ 1,370	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10

MUNICIPAL COURT SPECIAL REVENUE FUND										
Revenues										
25-4605 Interest Earned	\$ 493	\$ 99	\$ 96	\$ 121	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108
25-4606 Restricted Rev - Child Safety	\$ —	\$ 9,460	\$ 11,000	\$ 10,059	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
25-4607 Restricted Rev - Tech Fund	\$ —	\$ —	\$ 15,000	\$ 2,474	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
25-4608 Restricted Rev - Security	\$ —	\$ —	\$ 20,000	\$ 1,856	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
25-4609 Restricted Rev - Judicial Eff	\$ —	\$ —	\$ —	\$ 385	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
25-4610 Restricted Rev - Jury Reimb	\$ —	\$ —	\$ —	\$ 247	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
25-4611 Restricted Rev - Judicial Supp	\$ —	\$ —	\$ —	\$ 369	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
25-4612 Restricted Rev - Indigent	\$ —	\$ —	\$ —	\$ 123	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
25-4955 Use Of Fund Balance	\$ —	\$ —	\$ 4,000	\$ —	\$ 40,000	\$ —	\$ —	\$ —	\$ —	\$ —
Total Revenue	\$ 493	\$ 9,559	\$ 50,096	\$ 15,634	\$ 40,108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108
Expenditures										
25-5100-8800 Computers - Police Vehicles	\$ —	\$ —	\$ 15,000	\$ 11,380	\$ 8,000	\$ —	\$ —	\$ —	\$ —	\$ —
25-5100-8900 Purchase Child Safety Seats	\$ —	\$ —	\$ 15,000	\$ 9,065	\$ 12,000	\$ —	\$ —	\$ —	\$ —	\$ —
25-5100-8910 Security Doors - City Hall Remodel	\$ —	\$ —	\$ 20,000	\$ —	\$ 20,000	\$ —	\$ —	\$ —	\$ —	\$ —
25-5116-8850 Computer - Court	\$ —	\$ —	\$ —	\$ 1,366	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Expenditures	\$ —	\$ —	\$ 50,000	\$ 21,811	\$ 40,000	\$ —	\$ —	\$ —	\$ —	\$ —
Excess Revenues over Expenditures	\$ 493	\$ 9,559	\$ 96	\$ (6,177)	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
BENEVOLENT FUND										
Revenues										
26-4927 Contributions by Council Members	\$ —	\$ —	\$ 1,380	\$ 1,343	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380
26-4955 Use of Fund Balance	\$ —	\$ —	\$ 2,809	\$ —	\$ 2,630	\$ —	\$ —	\$ —	\$ —	\$ —
Total Revenues	\$ —	\$ —	\$ 4,189	\$ 1,343	\$ 4,010	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380
Expenditures										
26-5110-2608 Use of Funds	\$ —	\$ —	\$ 2,809	\$ 2,809	\$ 4,010	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380
Total Expenditures	\$ —	\$ —	\$ 2,809	\$ 2,809	\$ 4,010	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380
Excess Revenues over Expenditures	\$ —	\$ —	\$ 1,380	\$ (1,466)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
FIRE DEPT COMMUNITY PROGRAM										
Revenues										
27-4301 Outside Contributions	\$ —	\$ —	\$ 1,000	\$ 7,381	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
27-4955 Use of Fund Balance	\$ —	\$ —	\$ 4,000	\$ —	\$ 19,000	\$ —	\$ —	\$ —	\$ —	\$ —
27-4995 Operating Transfer In	\$ —	\$ —	\$ —	\$ 18,572	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Revenues	\$ —	\$ —	\$ 5,000	\$ 25,953	\$ 20,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Expenditures										
27-5117-2608 Use of Funds	\$ —	\$ —	\$ 5,000	\$ 5,841	\$ 20,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Total Expenditures	\$ —	\$ —	\$ 5,000	\$ 5,841	\$ 20,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Excess Revenues over Expenditures	\$ —	\$ —	\$ —	\$ 20,112	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

POLICE DEPT EXPLORER PROGRAM										
Revenues										
28-4605 Interest Earned	\$ —	\$ —	\$ —	\$ 20	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
28-4927 PD Explorer Program Revenue	\$ —	\$ —	\$ 1,000	\$ 9,370	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
28-4955 Use of Fund Balance	\$ —	\$ —	\$ 11,000	\$ —	\$ 6,000	\$ —	\$ —	\$ —	\$ —	\$ —
	\$ —	\$ —	\$ 12,000	\$ 9,390	\$ 7,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Expenditures										
28-5115-2608 Explorer Program Expenses	\$ —	\$ —	\$ 12,000	\$ 12,397	\$ 7,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Total Expenditures	\$ —	\$ —	\$ 12,000	\$ 12,397	\$ 7,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Excess Revenues over Expenditures	\$ —	\$ —	\$ —	\$ (3,007)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

FIRE DEPT EXPLORER PROGRAM										
Revenues										
29-4301 FD Explorer Program Revenue	\$ —	\$ —	\$ 1,000	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
29-4605 Interest Earned	\$ —	\$ —	\$ —	\$ 20	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
29-4955 Use of Fund Balance	\$ —	\$ —	\$ 5,500	\$ —	\$ 4,000	\$ —	\$ —	\$ —	\$ —	\$ —
Total Revenues	\$ —	\$ —	\$ 6,500	\$ 2,020	\$ 5,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
Expenditures										
29-5117-2608 Explorer Program Expenses	\$ —	\$ —	\$ 6,500	\$ 7,455	\$ 5,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Total Expenditures	\$ —	\$ —	\$ 6,500	\$ 7,455	\$ 5,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Excess Revenues over Expenditures	\$ —	\$ —	\$ —	\$ (5,435)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
ELECTRIC FUND										
Revenue										
41-4000 Residential Billing	\$ 3,313,030	\$ 2,816,332	\$ 3,102,446	\$ 2,821,578	\$ 2,823,000	\$ 2,879,460	\$ 2,937,049	\$ 2,995,790	\$ 3,055,706	\$ 3,116,820
41-4005 Commercial Billing	\$ 2,217,518	\$ 3,462,895	\$ 4,760,480	\$ 4,807,968	\$ 5,282,000	\$ 5,387,640	\$ 5,495,393	\$ 5,605,301	\$ 5,717,407	\$ 5,831,755
41-4010 Industrial Billing	\$ 3,932,962	\$ 1,802,708	\$ 342,112	\$ 446,186	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
41-4200 Interdepartmental	\$ 284,807	\$ 268,572	\$ 266,035	\$ 285,649	\$ 279,000	\$ 284,580	\$ 290,272	\$ 296,077	\$ 301,999	\$ 308,039
41-4300 Penalties - Electric	\$ 105,466	\$ 94,431	\$ 90,000	\$ 119,369	\$ 101,000	\$ 102,010	\$ 103,030	\$ 105,091	\$ 107,193	\$ 109,336
41-4400 Electric Connect	\$ 11,998	\$ 31,133	\$ 42,000	\$ 11,187	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
41-4500 Pole Rental	\$ 42,619	\$ 53,221	\$ 47,000	\$ 47,920	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000
41-4600 Other Revenue	\$ 14,091	\$ 18,490	\$ 18,000	\$ 14,354	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
41-4605 Interest Income	\$ 31,066	\$ 1,451	\$ 1,300	\$ 1,181	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
41-4850 Transfer From HOT	\$ —	\$ —	\$ 40,000	\$ 40,000	\$ 10,000	\$ —	\$ —	\$ —	\$ —	\$ —
41-4955 Use Of Fund Balance	\$ 9,766	\$ 44,199	\$ 269,200	\$ 185,179	\$ 125,000	\$ —	\$ —	\$ —	\$ —	\$ —
41-4957 Capital Contributions	\$ —	\$ —	\$ —	\$ 15,855	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Revenues	\$ 9,963,323	\$ 8,593,432	\$ 8,978,573	\$ 8,796,426	\$ 8,686,200	\$ 8,719,890	\$ 8,891,944	\$ 9,068,459	\$ 9,248,505	\$ 9,432,150
Expenditures										
41-5300-1103 Salaries - Operational	\$ 498,801	\$ 503,814	\$ 563,296	\$ 485,475	\$ 602,035	\$ 603,055	\$ 588,861	\$ 617,400	\$ 622,354	\$ 628,306
41-5300-1103.001 Overtime	\$ 18,842	\$ 16,033	\$ 20,000	\$ 19,664	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
41-5300-1301 Hospital & Dental Insurance	\$ 57,200	\$ 63,505	\$ 64,633	\$ 59,945	\$ 72,956	\$ 76,604	\$ 80,434	\$ 84,456	\$ 88,679	\$ 93,113
41-5300-1301.001 Retiree Hospital Insurance	\$ 15,221	\$ 18,566	\$ 19,876	\$ 15,526	\$ 17,477	\$ 18,351	\$ 19,268	\$ 20,232	\$ 21,243	\$ 22,306
41-5300-1401 FICA	\$ 38,573	\$ 38,310	\$ 44,622	\$ 36,144	\$ 47,585	\$ 47,664	\$ 46,578	\$ 48,761	\$ 49,140	\$ 49,595
41-5300-1501 Retirement	\$ 62,412	\$ 64,677	\$ 73,776	\$ 64,751	\$ 82,072	\$ 77,747	\$ 79,616	\$ 83,348	\$ 83,996	\$ 84,774
41-5300-1601 Workers Compensation	\$ 7,594	\$ 5,682	\$ 9,923	\$ 8,961	\$ 11,574	\$ 12,377	\$ 11,266	\$ 11,823	\$ 11,911	\$ 12,018
41-5300-1701 Unemployment	\$ 148	\$ 1,896	\$ 1,896	\$ 219	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
41-5300-2101 Office Supplies & Postage	\$ 2,239	\$ 2,739	\$ 5,000	\$ 8,145	\$ 8,000	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
41-5300-2210 Uniforms	\$ 6,759	\$ 5,619	\$ 7,000	\$ 5,539	\$ 7,000	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
41-5300-2301 Fuel & Lubricants	\$ 17,651	\$ 11,040	\$ 13,000	\$ 11,282	\$ 13,000	\$ 13,260	\$ 13,525	\$ 13,796	\$ 14,072	\$ 14,353
41-5300-2401 Small Equip Non-Capital	\$ 7,813	\$ 7,473	\$ 15,000	\$ 18,707	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
41-5300-2601 Operational Supplies	\$ 14,355	\$ 14,024	\$ 15,000	\$ 15,213	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
41-5300-2602 Employee Screening/Drug	\$ 527	\$ 846	\$ 500	\$ 1,030	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
41-5300-2604 Service Charge/Credit Cards	\$ 26,665	\$ 25,038	\$ 26,500	\$ 25,763	\$ 26,500	\$ 26,500	\$ 26,500	\$ 26,500	\$ 26,500	\$ 26,500
41-5300-2605 Collection Agency Fee	\$ 463	\$ 339	\$ —	\$ 717	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
41-5300-2607 Employee Programs	\$ —	\$ 941	\$ 1,000	\$ 444	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
41-5300-2803 Freight	\$ 592	\$ 1,148	\$ 1,000	\$ 1,594	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
41-5300-3201 Software Maintenance	\$ 17,794	\$ 18,647	\$ 32,650	\$ 19,857	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000
41-5300-3601 Systems Deficiency Corrections	\$ 123,518	\$ 95,155	\$ 123,900	\$ 81,667	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
41-5300-3605 Maintenance-Customer Inst.	\$ 35	\$ 8,400	\$ 20,000	\$ 6,062	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
41-5300-3606 Maintenance-Meters	\$ 3,975	\$ 3,549	\$ 9,000	\$ 8,974	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
41-5300-3701 Vehicle & Equip Maintenance	\$ 17,464	\$ 10,315	\$ 20,000	\$ 17,486	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
41-5300-4101 Memberships/Meetings/Mileage	\$ 12,759	\$ 20,007	\$ 17,000	\$ 21,998	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
41-5300-4401 Insurance & Bonds	\$ 50	\$ 50	\$ 150	\$ 50	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
41-5300-4501 Professional Services	\$ 1,718	\$ 2,403	\$ 35,000	\$ 29,041	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
41-5300-4501.001 Professional Services - GIS	1,043	524	5,000	5,996	10,000	10,000	10,000	10,000	10,000	10,000

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
41-5300-4601 Advertising/Publications/Promo	2,066	1,559	1,000	344	1,500	1,500	1,500	1,500	1,500	1,500
41-5300-4701 Telephones	7,678	7,572	7,500	7,766	7,500	7,500	7,500	7,500	7,500	7,500
41-5300-4801 Utilities	20,810	12,648	13,500	15,606	16,000	16,000	16,000	16,000	16,000	16,000
41-5300-4903 Pole Rental Contract - PEC	4,945	4,945	5,000	4,945	5,000	5,000	5,000	5,000	5,000	5,000
41-5300-4920 Lease Purchase-Copier	725	892	—	—	—	—	—	—	—	—
41-5300-4950 Self Funded Debt Allocation	67,398	77,603	135,816	135,816	66,344	95,959	96,693	199,394	211,145	282,751
41-5300-5101 Cost Of Power	6,012,646	4,729,301	4,760,940	4,710,315	4,716,000	4,788,941	4,884,720	4,982,414	5,082,062	5,183,704
41-5300-7202 Utility Credit Library	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600
41-5300-7203 Contribution To Library	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400
41-5300-7204 Utilities - Ft. Croghan	4,000	3,932	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
41-5300-7206 Utility Credit Neighborhood Ct	4,000	4,000	—	—	—	—	—	—	—	—
41-5300-7207 Carts Program	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
41-5300-7208 Senior Nutrition	6,000	6,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
41-5300-7209 Utility Credit Child Advocacy	8,200	4,493	8,200	5,239	8,200	8,200	8,200	8,200	8,200	8,200
(41-5300-7209.001) Children's Advocacy Center	5,000	5,000	5,000	5,000	5,500	5,500	5,500	5,500	5,500	5,500
41-5300-7215 Utility Credit Boys/Girls Club	8,500	7,699	8,500	6,830	8,500	8,500	8,500	8,500	8,500	8,500
41-5300-7218 Utility Credit DPS	4,000	4,000	—	—	—	—	—	—	—	—
41-5300-7220 Miscellaneous Contributions	5,250	4,250	5,000	3,250	5,000	5,000	5,000	5,000	5,000	5,000
41-5300-7221 YMCA Utility Credit	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
41-5300-7222 Seton Care-A-Van	10,000	10,000	10,000	10,000	—	—	—	—	—	—
41-5300-7223 Hill Country Comm Foundation	4,000	2,909	4,000	3,959	4,000	4,000	4,000	4,000	4,000	4,000
41-5300-7224 Utility Credit La Care	5,000	4,860	5,000	4,622	5,000	5,000	5,000	5,000	5,000	5,000
41-5300-7226 PD Explorer Program Expense	—	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
41-5300-7227 FD Explorer Program	—	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
41-5300-7228 Hill Country 100 Club	—	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
41-5300-8204 Capital Outlay - Equipment	34,744	5,993	5,100	5,094	—	—	—	—	—	—
41-5300-8701 Capitol Outlay-Distribution	34,761	57,522	87,000	89,168	50,000	50,000	50,000	50,000	50,000	50,000
41-5300-8905 Capitol Outlay-Xmas Decoration	9,720	20,244	60,000	57,000	30,000	30,000	30,000	30,000	30,000	30,000
41-5300-9106 Transfer To Electric Cap Proj	9,766	44,199	239,200	185,179	125,000	—	—	—	—	—
41-5300-9110 Transfer To Debt Service	131,483	65,868	67,303	64,178	48,554	47,229	49,041	50,741	52,332	53,812
41-5300-9112 In Lieu Of Franchise	497,678	—	—	—	—	—	—	—	—	—
41-5300-9113 Administration Allocation	319,250	327,804	334,386	341,866	346,501	353,058	359,597	366,342	373,265	381,032
41-5300-9115 Return On Investment	696,749	1,469,261	1,482,000	1,467,357	1,520,000	1,535,200	1,550,552	1,566,058	1,581,718	1,597,535
41-5300-9116 In-Lieu Of Property Tax	298,607	—	—	—	—	—	—	—	—	—
41-5300-9117 Shop Allocation	20,262	19,784	23,577	24,979	24,962	25,218	25,481	28,964	29,241	35,033
Total Expenditures	\$ 9,217,449	\$ 7,877,578	\$ 8,461,744	\$ 8,167,763	\$ 8,223,210	\$ 8,221,813	\$ 8,332,782	\$ 8,600,879	\$ 8,748,308	\$ 8,965,482
Excess Revenues over Expenditures	\$ 745,874	\$ 715,854	\$ 516,829	\$ 628,663	\$ 462,990	\$ 498,077	\$ 559,162	\$ 467,580	\$ 500,197	\$ 466,668

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
WATER/WASTEWATER FUND										
Revenues										
42-4000 Water Residential Billing	\$ 1,293,756	\$ 1,278,590	\$ 1,275,000	\$ 1,331,190	\$ 1,315,000	\$ 1,341,300	\$ 1,368,126	\$ 1,395,489	\$ 1,423,398	\$ 1,451,866
42-4005 Water Commercial Billing	\$ 832,319	\$ 839,186	\$ 820,000	\$ 901,996	\$ 900,000	\$ 918,000	\$ 936,360	\$ 955,087	\$ 974,189	\$ 993,673
42-4015 Sewer Residential Billing	\$ 1,772,407	\$ 1,758,877	\$ 1,740,000	\$ 1,791,481	\$ 1,760,000	\$ 1,777,600	\$ 1,795,376	\$ 1,813,330	\$ 1,831,463	\$ 1,849,778
42-4100 Penalties - Water Billings	\$ 23,719	\$ 26,209	\$ 25,000	\$ 27,199	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
42-4150 Penalties - Sewer Billings	\$ 23,941	\$ 24,543	\$ 25,000	\$ 25,957	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
42-4400 Water Connections	\$ 2,981	\$ 1,500	\$ —	\$ 19,072	\$ 2,500	\$ —	\$ —	\$ —	\$ —	\$ —
42-4405 Sewer Connections	\$ 1,000	\$ —	\$ —	\$ 7,341	\$ 2,500	\$ —	\$ —	\$ —	\$ —	\$ —
42-4500 Irrigation Revenue	\$ 11,440	\$ 6,430	\$ 5,000	\$ 4,675	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
42-4600 Other Revenue-Water	\$ 11,484	\$ 8,328	\$ 3,000	\$ 4,516	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
42-4603 Other Revenue - Sewer	\$ 9,468	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
42-4604 Insurance Claim Payment	\$ —	\$ 41,798	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
42-4605 Interest Earned - Water	\$ 25,363	\$ 1,033	\$ 1,100	\$ 1,822	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
42-4955 Use Of Fund Balance	\$ 673,026	\$ 331,805	\$ 624,200	\$ 93,151	\$ 500,000	\$ —	\$ —	\$ —	\$ —	\$ —
42-4970 Use of Impact Fees	\$ 63,000	\$ 47,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ —	\$ —	\$ —	\$ —	\$ —
Total Revenues	\$ 4,743,904	\$ 4,365,299	\$ 4,558,300	\$ 4,248,400	\$ 4,576,700	\$ 4,093,600	\$ 4,156,562	\$ 4,220,606	\$ 4,285,750	\$ 4,352,017
Expenditures										
Water Department										
42-5400-1103 Salaries - Operational	\$ 362,675	\$ 317,196	\$ 356,986	\$ 311,190	\$ 330,776	\$ 334,083	\$ 337,424	\$ 340,798	\$ 344,206	\$ 347,648
42-5400-1103.001 Overtime	\$ 31,787	\$ 15,111	\$ 15,000	\$ 15,952	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500
42-5400-1301 Hospital & Dental Insurance	\$ 52,429	\$ 48,025	\$ 54,130	\$ 46,306	\$ 53,849	\$ 56,541	\$ 59,368	\$ 62,336	\$ 65,453	\$ 68,726
(42-5400-1301.001) Retiree Hospital Insurance	\$ 12,517	\$ 13,594	\$ 14,103	\$ 13,800	\$ 18,337	\$ 19,254	\$ 20,217	\$ 21,227	\$ 22,289	\$ 23,403
42-5400-1401 FICA	\$ 29,388	\$ 24,440	\$ 28,036	\$ 24,353	\$ 26,490	\$ 26,755	\$ 27,023	\$ 27,293	\$ 27,566	\$ 27,841
42-5400-1501 Retirement	\$ 47,530	\$ 41,329	\$ 46,752	\$ 41,930	\$ 45,282	\$ 45,735	\$ 46,192	\$ 46,654	\$ 47,120	\$ 47,592
42-5400-1601 Workers Compensation	\$ 11,768	\$ 7,300	\$ 12,114	\$ 11,419	\$ 13,371	\$ 13,505	\$ 13,640	\$ 13,776	\$ 13,914	\$ 14,053
42-5400-1701 Unemployment	\$ 564	\$ 2,703	\$ 2,703	\$ 1,023	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
42-5400-2101 Office Supplies & Postage	\$ 1,094	\$ 1,035	\$ 2,200	\$ 4,103	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
42-5400-2210 Uniforms	\$ 4,971	\$ 5,120	\$ 5,000	\$ 3,916	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
42-5400-2301 Fuel & Lubricants	\$ 17,018	\$ 10,384	\$ 12,000	\$ 8,687	\$ 12,500	\$ 12,750	\$ 13,005	\$ 13,265	\$ 13,530	\$ 13,801
42-5400-2401 Small Equip Non-Capital	\$ 6,815	\$ 6,223	\$ 6,000	\$ 6,191	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
42-5400-2501 Chemicals	\$ 52,070	\$ 44,483	\$ 50,000	\$ 46,111	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
42-5400-2601 Operational Supplies	\$ 14,522	\$ 10,140	\$ 14,000	\$ 12,140	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
42-5400-2602 Employee Screening/Drug Testing	\$ 484	\$ 400	\$ 500	\$ 312	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
42-5400-2604 Service Charge - Credit Cards	\$ 13,353	\$ 12,519	\$ 13,500	\$ 12,882	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500
42-5400-2605 Collection Fee AMS	\$ 232	\$ 170	\$ 100	\$ 358	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
42-5400-2607 Employee Programs	\$ 1,155	\$ 648	\$ 1,000	\$ 310	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
42-5400-2803 Freight	\$ 642	\$ 1,831	\$ 2,000	\$ 1,928	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
42-5400-3201 Software Maintenance	\$ 10,266	\$ 10,251	\$ 22,825	\$ 15,230	\$ 12,750	\$ 12,750	\$ 12,750	\$ 12,750	\$ 12,750	\$ 12,750
42-5400-3607 Maintenance-Water Plant	\$ 52,391	\$ 34,890	\$ 50,000	\$ 42,783	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
42-5400-3608 Maintenance-Wells & Pumps	\$ 14,409	\$ 3,306	\$ 9,900	\$ 5	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
42-5400-3610 Maintenance-Storage Tanks	\$ 746	\$ 1,592	\$ 1,220	\$ 512	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
42-5400-3611 Sludge Disposal	\$ 50	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
42-5400-3612 Maintenance-Distribution Syst.	\$ 134,957	\$ 81,913	\$ 100,000	\$ 118,802	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
42-5400-3613 Maintenance - Fire Hydrants	\$ 1,927	\$ 1,803	\$ 5,000	\$ 1,193	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
42-5400-3701 Vehicle & Equip Maintenance	\$ 12,138	\$ 13,557	\$ 15,000	\$ 17,463	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
42-5400-4101 Memberships/Meetings/Mileage	\$ 5,736	\$ 4,143	\$ 5,000	\$ 5,655	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
42-5400-4201 HLFWCC	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
42-5400-4501 Professional Services	\$ 1,107	\$ —	\$ 5,000	\$ 3,361	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
42-5400-4501.003 Engineering Consultants - GIS	\$ 522	\$ 2,546	\$ 2,500	\$ 2,252	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
42-5400-4601 Advertising/Publications	\$ 618	\$ 949	\$ 1,500	\$ 323	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
42-5400-4701 Telephones	\$ 5,644	\$ 6,099	\$ 6,000	\$ 6,445	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
42-5400-4801 Utilities	\$ 119,952	\$ 97,622	\$ 110,000	\$ 99,650	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000
42-5400-4905 State Inspection Fees	\$ 4,888	\$ 4,938	\$ 5,780	\$ 5,776	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
42-5400-4906 Laboratory Fees	\$ 7,913	\$ 8,657	\$ 8,500	\$ 7,575	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
42-5400-4920 Lease Purchase-Copier	\$ 983	\$ 892	\$ —	\$ 1,150	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
42-5400-4950 Self Funded Debt Allocation	\$ 7,344	\$ 7,344	\$ —	\$ —	\$ 21,115	\$ 53,778	\$ 87,745	\$ 101,515	\$ 90,131	\$ 72,322
42-5400-4960 Impact Fee Waivers	\$ 35,789	\$ 46,634	\$ 33,500	\$ 41,059	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
42-5400-5201 Cost Of Water	\$ 77,597	\$ 69,715	\$ 85,000	\$ 54,958	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
42-5400-8204 Capital Outlay - Equipment	\$ 6,475	\$ 37,412	\$ 2,500	\$ 1,572	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
42-5400-8250 WTP Insurnace Claims	\$ —	\$ 44,297	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
42-5400-9106 Transfer To WWW Cap Proj Fund	\$ 673,026	\$ 331,805	\$ 615,800	\$ 93,151	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
42-5400-9110 Transfer To Debt Service	\$ 202,756	\$ 204,321	\$ 195,875	\$ 176,921	\$ 82,120	\$ 81,976	\$ 81,761	\$ 86,424	\$ 86,503	\$ 71,760
42-5400-9112 In Lieu Of Franchise	\$ 110,053	\$ 108,178	\$ 106,455	\$ 114,524	\$ 112,335	\$ 114,425	\$ 116,684	\$ 118,989	\$ 121,339	\$ 123,737
42-5400-9113 Administration Allocation	\$ 108,244	\$ 114,817	\$ 126,159	\$ 125,746	\$ 128,111	\$ 130,470	\$ 132,832	\$ 135,261	\$ 137,756	\$ 140,499
42-5400-9115 Return on Investment	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
42-5400-9116 In-Lieu Of Property Tax	\$ 66,032	\$ 64,907	\$ 63,873	\$ 68,714	\$ 67,401	\$ 68,655	\$ 70,011	\$ 71,393	\$ 72,804	\$ 74,242
42-5400-9117 Shop Allocation	\$ 10,131	\$ 9,892	\$ 11,789	\$ 12,490	\$ 12,481	\$ 12,609	\$ 12,741	\$ 14,482	\$ 14,620	\$ 17,516
Total Water Department	\$ 2,336,708	\$ 1,879,131	\$ 2,229,300	\$ 1,584,221	\$ 1,501,118	\$ 1,547,486	\$ 1,595,593	\$ 1,630,363	\$ 1,634,181	\$ 1,620,090
Wastewater Department										
42-5401-1103 Salaries - Operational	\$ 271,774	\$ 324,531	\$ 305,071	\$ 314,621	\$ 330,776	\$ 334,083	\$ 337,424	\$ 340,798	\$ 344,206	\$ 347,648
42-5401-1103.001 Overtime	\$ 22,375	\$ 15,946	\$ 20,000	\$ 17,540	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500
42-5401-1301 Hospital & Dental Insurance	\$ 38,816	\$ 46,528	\$ 47,667	\$ 46,306	\$ 53,849	\$ 56,541	\$ 59,368	\$ 62,336	\$ 65,453	\$ 68,726
42-5401-1301.001 Retiree Hospital Insurance	\$ 12,517	\$ 15,630	\$ 14,808	\$ 19,947	\$ 18,337	\$ 19,254	\$ 20,217	\$ 21,227	\$ 22,289	\$ 23,403
42-5401-1401 FICA	\$ 21,965	\$ 25,529	\$ 24,447	\$ 24,847	\$ 26,490	\$ 26,755	\$ 27,023	\$ 27,293	\$ 27,566	\$ 27,841
42-5401-1501 Retirement	\$ 35,448	\$ 42,338	\$ 40,766	\$ 42,575	\$ 45,282	\$ 45,735	\$ 46,192	\$ 46,654	\$ 47,120	\$ 47,592
42-5401-1601 Workers Compensation	\$ 8,362	\$ 7,491	\$ 10,216	\$ 11,629	\$ 13,371	\$ 13,505	\$ 13,640	\$ 13,776	\$ 13,914	\$ 14,053
42-5401-1701 Unemployment	\$ 9	\$ 171	\$ 171	\$ 9	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
42-5401-2101 Office Supplies & Postage	\$ 1,350	\$ 1,092	\$ 2,500	\$ 4,087	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
42-5401-2210 Uniforms	\$ 2,355	\$ 3,576	\$ 4,000	\$ 4,563	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
42-5401-2301 Fuel & Lubricants	\$ 14,428	\$ 10,444	\$ 11,000	\$ 13,960	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
42-5401-2401 Small Equip Non-Capital	\$ 12,500	\$ 8,229	\$ 10,000	\$ 12,896	\$ 11,000	\$ 11,220	\$ 11,444	\$ 11,673	\$ 11,907	\$ 12,145

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
42-5401-2501 Chemicals	\$ 21,596	\$ 25,265	\$ 13,700	\$ 14,549	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000
42-5401-2601 Operational Supplies	\$ 11,201	\$ 11,157	\$ 11,000	\$ 11,191	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
42-5401-2602 Employee Screening/Drug Testing	\$ 288	\$ 497	\$ 500	\$ 310	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
42-5401-2604 Service Service/Credit Cards	\$ 13,353	\$ 12,519	\$ 13,500	\$ 12,882	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500
42-5401-2605 Collection Fee AMS	\$ 232	\$ 170	\$ —	\$ 358	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
42-5401-2607 Employee Programs	\$ 248	\$ 569	\$ 1,000	\$ 416	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
42-5401-2803 Freight	\$ 568	\$ 79	\$ 750	\$ 611	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250
42-5401-3201 Software Maintenance	\$ 9,286	\$ 9,516	\$ 8,325	\$ 5,489	\$ 12,750	\$ 12,750	\$ 12,750	\$ 12,750	\$ 12,750	\$ 12,750
42-5401-3613 Maintenance-Sewer Plant	\$ 18,814	\$ 9,278	\$ 28,400	\$ 35,469	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
42-5401-3614 Maintenance-Sewer Lines	\$ 13,115	\$ 15,522	\$ 30,000	\$ 43,497	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
42-5401-3615 Maintenance-Irrigation/Farm	\$ 991	\$ 1,277	\$ 11,600	\$ 9,217	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
42-5401-3617 Maintenance - Lift Stations	\$ 13,182	\$ 14,826	\$ 12,000	\$ 6,283	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000
42-5401-3701 Vehicle & Equip Maintenance	\$ 18,582	\$ 18,037	\$ 20,000	\$ 20,545	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
42-5401-4101 Memberships/Meetings/Mileage	\$ 1,120	\$ 4,595	\$ 3,000	\$ 5,971	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
42-5401-4401 Insurance & Bonds	\$ —	\$ 1,000	\$ 1,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
42-5401-4501 Professional Services	\$ 4,310	\$ 3,726	\$ 5,000	\$ 5,422	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
42-5401-4501.003 Engineering Consultants - GIS	\$ 761	\$ 877	\$ 2,500	\$ 521	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
42-5401-4601 Advertising/Publications/Promo	\$ 1,357	\$ 949	\$ 1,500	\$ 323	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
42-5401-4701 Telephones	\$ 2,494	\$ 2,582	\$ 3,000	\$ 2,490	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
42-5401-4801 Utilities	\$ 149,129	\$ 135,622	\$ 160,000	\$ 142,358	\$ 145,000	\$ 147,900	\$ 150,858	\$ 153,875	\$ 156,953	\$ 160,092
42-5401-4903 Plant Permit Renewal	\$ 34,784	\$ 8,546	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
42-5401-4905 State Inspection Fees	\$ 400	\$ 4,484	\$ 5,000	\$ 5,720	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
42-5401-4906 Laboratory Fees	\$ 14,788	\$ 17,605	\$ 20,000	\$ 21,286	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
42-5401-4950 Self Funded Debt Allocation	\$ 7,344	\$ 7,344	\$ —	\$ —	\$ 21,115	\$ 53,778	\$ 87,745	\$ 101,515	\$ 90,131	\$ 72,322
42-5401-4960 Impact Fee Waivers	\$ 11,730	\$ 15,249	\$ 14,000	\$ 17,595	\$ 25,000	\$ 25,000	\$ 25,000	\$ 10,000	\$ 10,000	\$ 10,000
42-5401-8204 Capitol Outlay - Equipment	\$ —	\$ —	\$ 14,300	\$ 14,297	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
42-5401-9106 Transfer to WWW Cap Proj Fund	\$ —	\$ —	\$ 8,400	\$ —	\$ 500,000	\$ —	\$ —	\$ —	\$ —	\$ —
42-5401-9110 Transfer To Debt Service	\$ 824,417	\$ 825,153	\$ 827,296	\$ 824,046	\$ 972,915	\$ 972,727	\$ 972,493	\$ 973,218	\$ 967,857	\$ 967,454
42-5401-9112 In Lieu Of Franchise Fee	\$ 90,341	\$ 81,650	\$ 88,250	\$ 93,239	\$ 86,500	\$ 87,505	\$ 88,394	\$ 89,291	\$ 90,198	\$ 91,114
42-5401-9113 Administration Allocation	\$ 86,782	\$ 111,989	\$ 101,746	\$ 111,923	\$ 111,129	\$ 112,760	\$ 114,237	\$ 115,755	\$ 117,315	\$ 119,051
42-5401-9115 Return On Investment	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
42-5401-9116 In-Lieu Of Property Tax	\$ 54,204	\$ 53,509	\$ 52,950	\$ 55,943	\$ 51,900	\$ 52,503	\$ 53,036	\$ 53,575	\$ 54,119	\$ 54,668
42-5401-9117 Shop Allocation	\$ 10,131	\$ 9,892	\$ 11,789	\$ 12,490	\$ 12,481	\$ 12,609	\$ 12,741	\$ 14,482	\$ 14,620	\$ 17,516
Total Wastewater Department	\$ 1,857,447	\$ 1,904,989	\$ 1,961,152	\$ 1,987,421	\$ 2,702,595	\$ 2,249,325	\$ 2,297,262	\$ 2,312,918	\$ 2,311,098	\$ 2,311,075
Total Water/Wastewater Expenditures	\$ 4,194,155	\$ 3,784,120	\$ 4,190,452	\$ 3,571,642	\$ 4,203,713	\$ 3,796,811	\$ 3,892,855	\$ 3,943,281	\$ 3,945,279	\$ 3,931,165
Excess Revenues over Expenditures	\$ 549,749	\$ 581,179	\$ 367,848	\$ 676,758	\$ 372,987	\$ 296,789	\$ 263,707	\$ 277,325	\$ 340,471	\$ 420,852

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
GOLF COURSE										
Revenues										
43-4000 Tournament	\$ 166,188	\$ 164,130	\$ 179,000	\$ 188,862	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000
43-4001 Pavilion Rental	\$ —	\$ —	\$ —	\$ 700	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
43-4005 Prepaid Green Fees	\$ 155,028	\$ 145,902	\$ 147,000	\$ 138,222	\$ 142,000	\$ 144,840	\$ 147,737	\$ 150,692	\$ 153,705	\$ 156,779
43-4010 Green Fees	\$ 307,951	\$ 274,850	\$ 285,000	\$ 299,467	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000
43-4015 Golf Cart Rentals	\$ 179,487	\$ 200,326	\$ 210,000	\$ 214,332	\$ 205,000	\$ 205,000	\$ 205,000	\$ 205,000	\$ 205,000	\$ 205,000
43-4016 Annual Cart Rental	\$ 25,483	\$ 22,904	\$ 23,000	\$ 24,833	\$ 24,000	\$ 24,480	\$ 24,970	\$ 25,469	\$ 25,978	\$ 26,498
43-4020 Gift Certificates	\$ 2,024	\$ 2,359	\$ 1,500	\$ 1,210	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
43-4025 Trail Fees	\$ 43,304	\$ 47,421	\$ 47,000	\$ 46,380	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000
43-4030 Driving Range	\$ 30,162	\$ 28,817	\$ 29,500	\$ 31,235	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
43-4105 Apparel	\$ 26,468	\$ 36,348	\$ 38,000	\$ 35,850	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
43-4115 Clubs	\$ 46,897	\$ 52,883	\$ 51,000	\$ 68,191	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
43-4125 Golf Balls	\$ 34,848	\$ 37,476	\$ 38,000	\$ 42,484	\$ 38,000	\$ 38,760	\$ 39,535	\$ 40,326	\$ 41,132	\$ 41,955
43-4130 Golf Shoes	\$ 11,219	\$ 12,508	\$ 11,000	\$ 14,086	\$ 13,000	\$ 13,260	\$ 13,525	\$ 13,796	\$ 14,072	\$ 14,353
43-4135 Accessories	\$ 27,710	\$ 27,103	\$ 27,000	\$ 33,337	\$ 29,000	\$ 29,580	\$ 30,172	\$ 30,775	\$ 31,391	\$ 32,018
43-4500 P/P Cart Storage	\$ 8,211	\$ 9,305	\$ 9,000	\$ 7,959	\$ 8,000	\$ 8,160	\$ 8,323	\$ 8,490	\$ 8,659	\$ 8,833
43-4600 Misc. Income/Repairs	\$ 11,566	\$ 10,969	\$ 11,000	\$ 11,055	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	\$ 11,041
43-4800 Food & Beverage	\$ 219,648	\$ 222,022	\$ 213,000	\$ 216,627	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000
43-4805 Beer Cart Revenue	\$ 1,227	\$ 13,620	\$ 16,000	\$ 14,919	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
43-4900 Transfer From General Fund	\$ 133,457	\$ 56,818	\$ 115,910	\$ 70,586	\$ 155,207	\$ 185,683	\$ 218,453	\$ 226,319	\$ 221,624	\$ 215,716
43-4910 Transfer - Overhead	\$ 101,364	\$ 111,218	\$ 123,604	\$ 119,236	\$ 120,748	\$ 122,276	\$ 123,762	\$ 125,299	\$ 126,886	\$ 128,629
43-4999 Miscellaneous Revenue	\$ 107	\$ 183	\$ —	\$ 29	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Revenues	\$ 1,532,349	\$ 1,477,162	\$ 1,575,514	\$ 1,579,600	\$ 1,590,955	\$ 1,628,239	\$ 1,667,881	\$ 1,682,778	\$ 1,685,271	\$ 1,686,822
Expenditures										
43-5200-1103 Salaries - Operational	\$ 502,398	\$ 449,094	\$ 445,902	\$ 450,160	\$ 447,432	\$ 451,907	\$ 456,426	\$ 460,990	\$ 465,600	\$ 470,256
43-5200-1103.001 Overtime	\$ —	\$ —	\$ —	\$ 63	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
43-5200-1104 Salaries - Snack Bar	\$ 63,422	\$ 67,124	\$ 71,860	\$ 65,893	\$ 77,315	\$ 78,088	\$ 78,869	\$ 79,658	\$ 80,455	\$ 81,259
43-5200-1105 Salaries - Guest Services	\$ 27,307	\$ 26,281	\$ 28,000	\$ 25,015	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000
43-5200-1106 Salaries - Beer Cart	\$ 355	\$ 3,830	\$ 5,549	\$ 5,783	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
43-5200-1301 Hospital & Dental Insurance	\$ 65,150	\$ 62,508	\$ 71,097	\$ 65,195	\$ 76,430	\$ 80,252	\$ 84,264	\$ 88,477	\$ 92,901	\$ 97,546
43-5200-1301.001 Retiree Medical Coverage	\$ 6,008	\$ 10,386	\$ 10,588	\$ 14,345	\$ 21,305	\$ 22,370	\$ 23,489	\$ 24,663	\$ 25,896	\$ 27,191
43-5200-1401 FICA	\$ 44,487	\$ 41,071	\$ 42,211	\$ 41,337	\$ 42,744	\$ 43,172	\$ 43,603	\$ 44,039	\$ 44,480	\$ 44,925
43-5200-1501 Retirement	\$ 61,251	\$ 55,856	\$ 54,931	\$ 55,986	\$ 56,618	\$ 57,184	\$ 57,756	\$ 58,334	\$ 58,917	\$ 59,506
43-5200-1601 Workers Compensation	\$ 19,098	\$ 13,894	\$ 17,474	\$ 19,502	\$ 20,603	\$ 20,809	\$ 21,017	\$ 21,227	\$ 21,439	\$ 21,653
43-5200-1701 Unemployment	\$ 954	\$ 3,218	\$ 3,218	\$ 1,278	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
43-5200-2101 Office Supplies & Postage	\$ 4,876	\$ 3,069	\$ 3,200	\$ 4,018	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300
43-5200-2201 Janitor Supplies	\$ 5,761	\$ 6,801	\$ 7,000	\$ 9,699	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
43-5200-2210 Uniforms	\$ 2,400	\$ 2,167	\$ 2,500	\$ 2,523	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
43-5200-2230 Laundry/Cleaning Services	\$ 2,470	\$ 2,202	\$ 2,200	\$ 2,401	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300
43-5200-2301 Fuel & Lubricants	\$ 11,553	\$ 8,568	\$ 10,000	\$ 11,517	\$ 12,000	\$ 12,240	\$ 12,485	\$ 12,735	\$ 12,989	\$ 13,249

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
43-5200-2401 Small Equip Non-Capital	\$ 9,863	\$ 4,970	\$ 10,000	\$ 10,197	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
43-5200-2601 Operational Supplies	\$ 16,536	\$ 14,773	\$ 16,500	\$ 14,065	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
43-5200-2602 Employee Screening/Drug Testing	\$ 568	\$ 1,125	\$ 1,250	\$ 726	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
43-5200-2603 Club Repair	\$ 3,002	\$ 4,191	\$ 4,000	\$ 3,211	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
43-5200-2604 Service Charge/Credit Cards	\$ 17,516	\$ 17,855	\$ 18,000	\$ 19,736	\$ 18,500	\$ 18,500	\$ 18,500	\$ 18,500	\$ 18,500	\$ 18,500
43-5200-2605 Driving Range	\$ 4,631	\$ 4,303	\$ 5,000	\$ 6,284	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
43-5200-2606 Demos/Rental Expenses	\$ 1,728	\$ 1,634	\$ 2,000	\$ 3,637	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
43-5200-2607 Employee Programs	\$ 1,090	\$ 933	\$ 1,000	\$ 267	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
43-5200-2701 Safety Supplies & Equip	\$ 286	\$ 277	\$ 400	\$ 256	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
43-5200-3201 Software Maintenance	\$ 1,450	\$ 1,450	\$ 1,450	\$ 1,450	\$ 1,450	\$ 1,450	\$ 1,450	\$ 1,450	\$ 1,450	\$ 1,450
43-5200-3202 Non Capital Computer	\$ 3,749	\$ 3,901	\$ 3,000	\$ 325	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
43-5200-3501 Building/Grounds Maintenance	\$ 22,444	\$ 24,064	\$ 23,000	\$ 29,283	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000
43-5200-3504 Maintenance Irrigation System	\$ 7,458	\$ 9,752	\$ 10,000	\$ 10,428	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
43-5200-3505 Plants/Seed/Sod	\$ 18,598	\$ 16,093	\$ 21,000	\$ 19,514	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
43-5200-3506 Fertilizer	\$ 60,946	\$ 45,338	\$ 51,000	\$ 44,902	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000
43-5200-3701 Vehicle & Equip Maintenance	\$ 15,414	\$ 16,554	\$ 15,000	\$ 18,431	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000
43-5200-3802 Maintenance Carts	\$ 4,516	\$ 19,368	\$ 2,500	\$ 979	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
43-5200-4101 Memberships/Meetings/Mileage	\$ 4,043	\$ 2,480	\$ 5,000	\$ 4,877	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
43-5200-4401 Insurance & Bonds	\$ 147	\$ 147	\$ 150	\$ 147	\$ 153	\$ 150	\$ 153	\$ 153	\$ 153	\$ 153
43-5200-4501 Professional Services	\$ 6,556	\$ 2,868	\$ 11,000	\$ 6,663	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
43-5200-4601 Advertising/Publications/Promo	\$ 30,083	\$ 29,468	\$ 30,000	\$ 25,825	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
43-5200-4701 Telephones	\$ 4,227	\$ 4,428	\$ 4,300	\$ 4,431	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400
43-5200-4801 Utilities	\$ 41,283	\$ 40,046	\$ 42,500	\$ 40,160	\$ 41,000	\$ 41,000	\$ 41,000	\$ 41,000	\$ 41,000	\$ 41,000
43-5200-4920 Lease Purchase-Copier	\$ 3,929	\$ 3,688	\$ 4,500	\$ 3,334	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
43-5200-4950 Self Funded Debt Allocation	\$ 46,799	\$ 46,045	\$ 83,620	\$ 83,620	\$ 121,147	\$ 144,135	\$ 169,187	\$ 169,090	\$ 156,178	\$ 141,785
43-5200-5302 Apparel	\$ 19,932	\$ 27,832	\$ 25,500	\$ 26,142	\$ 25,550	\$ 25,550	\$ 25,550	\$ 25,550	\$ 25,550	\$ 25,550
43-5200-5303 Clubs	\$ 45,982	\$ 44,661	\$ 43,500	\$ 55,466	\$ 45,100	\$ 45,100	\$ 45,100	\$ 45,100	\$ 45,100	\$ 45,100
43-5200-5305 Golf Balls	\$ 26,985	\$ 27,329	\$ 28,239	\$ 31,780	\$ 29,000	\$ 29,580	\$ 30,172	\$ 30,775	\$ 31,391	\$ 32,018
43-5200-5306 Golf Shoes	\$ 9,802	\$ 10,072	\$ 8,938	\$ 10,304	\$ 9,490	\$ 9,680	\$ 9,873	\$ 10,071	\$ 10,272	\$ 10,478
43-5200-5307 Accessories	\$ 21,202	\$ 19,409	\$ 19,333	\$ 23,694	\$ 21,170	\$ 21,593	\$ 22,025	\$ 22,466	\$ 22,915	\$ 23,373
43-5200-5308 Snack Bar Supplies	\$ 114,899	\$ 121,357	\$ 120,000	\$ 119,336	\$ 117,600	\$ 117,600	\$ 117,600	\$ 117,600	\$ 117,600	\$ 117,600
43-5200-5309 Beer Cart Purchases	\$ 427	\$ 4,476	\$ 7,500	\$ 5,155	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
43-5200-7303 Tournament	\$ 41,329	\$ 30,875	\$ 57,000	\$ 61,019	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
43-5200-8204 Capital Outlay Equipment	\$ 6,241	\$ 8,116	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
43-5200-9113 Administration Allocation	\$ 101,364	\$ 111,218	\$ 123,604	\$ 119,236	\$ 120,748	\$ 122,276	\$ 123,762	\$ 125,299	\$ 126,886	\$ 128,629
Total Expenditures	\$ 1,532,515	\$ 1,477,165	\$ 1,575,514	\$ 1,579,595	\$ 1,590,955	\$ 1,628,236	\$ 1,667,881	\$ 1,682,777	\$ 1,685,272	\$ 1,686,821
Excess Revenue over Expenditures	\$ (166)	\$ (3)	\$ —	\$ 5	\$ —	\$ 3	\$ —	\$ 1	\$ (1)	\$ 1

	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
Water/Wastewater Capital Project Fund										
Revenues										
45-4320 Impact Fees - Water	\$ 38,684	\$ 50,245	\$ —	\$ 52,414	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
45-4321 Impact Fee - Sewer	\$ 40,668	\$ 41,055	\$ —	\$ 47,307	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
45-4605 Interest Earned	\$ 1,011	\$ 2,458	\$ —	\$ 2,454	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
45-4606 Interest Earned - WW Impact Fees	\$ 760	\$ 75	\$ —	\$ 43	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
45-4610 Interest Earned - Water Impact Fees	\$ 1,221	\$ 309	\$ —	\$ 237	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
45-4710 Contributions	\$ —	\$ 15,855	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
45-4950 Use Of Loan Proceeds	\$ 1,753,345	\$ 1,518,833	\$ 590,000	\$ 291,212	\$ 1,650,000	\$ —	\$ —	\$ —	\$ —	\$ —
45-4960 Use Of Fund Bal - Water Fund	\$ 673,026	\$ 331,805	\$ 624,200	\$ 93,151	\$ 500,000	\$ —	\$ —	\$ —	\$ —	\$ —
45-4965 Use of Fund Balance	\$ —	\$ 47,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
45-4970 Use Of Water Impact Fees	\$ 78,078	\$ 66,091	\$ 182,000	\$ 162,781	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
45-4975 Use of Wastewater Impact Fees	\$ —	\$ —	\$ 40,000	\$ 40,000	\$ 40,000	\$ —	\$ —	\$ —	\$ —	\$ —
Total Revenues	\$ 2,586,793	\$ 2,073,726	\$ 1,436,200	\$ 689,599	\$ 2,190,000	\$ —	\$ —	\$ —	\$ —	\$ —
Expenditures										
45-5400-8904 Water Tank Rehab	\$ —	\$ —	\$ 20,000	\$ 17,910	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
45-5400-8909 Airy Mount Water Line Extension	\$ 29,024	\$ 10,667	\$ 5,800	\$ 5,765	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
45-5400-8910 Airport Waterline Extension	\$ 39,460	\$ 221,145	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
45-5400-8911 Honey Rock Water Line Oversizing	\$ 3,930	\$ 23,548	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
45-5400-8913 Water Plant Meter	\$ 15,078	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
45-5400-8914 Ramsey's Way Water Line	\$ 87,477	\$ 29,829	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
45-5400-8915 Steve Cox Water Line	\$ —	\$ 81,946	\$ 182,000	\$ 162,781	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
45-5400-9911 Operating Transfer Out	\$ 63,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
45-5401-8801 Sewer Rehab Phase II	\$ 5,249	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
45-5401-8906.003 Sewer Plant	\$ 1,388,026	\$ 1,382,919	\$ 238,400	\$ 283,685	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
45-5401-8906.004 Interceptor Line	\$ 360,071	\$ 135,913	\$ 10,000	\$ 7,527	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
45-5401-8906.005 Sherrard Street Water Line	\$ 477,134	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
45-5401-8906.007 SSES Line Improvements	\$ 10,844	\$ 134	\$ 940,000	\$ 69,476	\$ 2,150,000	\$ —	\$ —	\$ —	\$ —	\$ —
45-5401-8909 Effluent Reuse Line @ Quadplex	\$ 15,374	\$ 18,154	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
45-5401-8910 Local Funds For TWDB Projects	\$ 9,784	\$ 25,818	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
45-5401-8912 Sewer Line Extension - 281 South	\$ —	\$ 2,509	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
45-5401-9911 Transfer Out	\$ —	\$ 47,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ —	\$ —	\$ —	\$ —	\$ —
Total Expenditures	\$ 2,504,451	\$ 1,979,582	\$ 1,436,200	\$ 587,144	\$ 2,190,000	\$ —	\$ —	\$ —	\$ —	\$ —
Excess Revenue over Expenditures	\$ 82,342	\$ 94,144	\$ —	\$ 102,455	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
General Government Capital Project Fund										
Revenues										
46-4300 Contributions	\$ —	\$ 151,000	\$ 30,000	\$ —	\$ 50,000	\$ —	\$ —	\$ —	\$ —	\$ —
46-4505 Transfer From General Fund	\$ 242,911	\$ 1,625,913	\$ 1,299,500	\$ 775,029	\$ 1,635,000	\$ —	\$ —	\$ —	\$ —	\$ —
46-4506 Transfer from Self-Funded	\$ —	\$ 300,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
46-4950 Use Of Loan Proceeds / Seton Rehab	\$ 169,387	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Revenues	\$ 412,298	\$ 2,076,913	\$ 1,329,500	\$ 775,029	\$ 1,685,000	\$ —	\$ —	\$ —	\$ —	\$ —
Expenditures										
46-5111-9100 Contingency	\$ —	\$ —	\$ —	\$ —	\$ 100,000	\$ —	\$ —	\$ —	\$ —	\$ —
46-5111-8800 Property Acquisition	\$ —	\$ 167,313	\$ 16,700	\$ 17,350	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
46-5111-8801 Craddock House	\$ 70,783	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
46-5111-8850 City Hall Remodel	\$ —	\$ —	\$ 55,000	\$ 49,670	\$ 10,000	\$ —	\$ —	\$ —	\$ —	\$ —
46-5115-4501 Architect Fees - Police Building	\$ 789	\$ 5,448	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
46-5115-8200 Police Department Facility	\$ —	\$ —	\$ 180,600	\$ 172	\$ 500,000	\$ —	\$ —	\$ —	\$ —	\$ —
46-5115-8800 Christ Yoder Animal Shelter	\$ —	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ —	\$ —	\$ —	\$ —	\$ —
46-5115-8900 PD Emergency Services Radios	\$ —	\$ —	\$ 104,000	\$ 98,288	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
46-5117-8810.004 Fire Station Contents	\$ 9,080	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
46-5117-8900 Construction - Fire Station	\$ 160,307	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
46-5117-8950 FD Emergency Services Radios	\$ —	\$ —	\$ 126,000	\$ 130,580	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
46-5117-9000 Replace Fire Engine	\$ —	\$ 1,092,741	\$ 9,400	\$ 9,392	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
46-5119-8100 Brush Collection Site	\$ —	\$ —	\$ 25,000	\$ 16,967	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
46-5121-8903 Purchase Of Land	\$ 5,550	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
46-5121-8904 C/O Street Overlay	\$ 102,121	\$ 369,381	\$ 620,000	\$ 299,412	\$ 450,000	\$ —	\$ —	\$ —	\$ —	\$ —
46-5121-8905 Church Parking Lot	\$ 25,184	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
46-5121-8907 Honey Rock Ranch/DS Road	\$ —	\$ 150,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
46-5121-8908 Bruce Cove Drainage Improvement	\$ 1,960	\$ 49,844	\$ 17,800	\$ 17,819	\$ 25,000	\$ —	\$ —	\$ —	\$ —	\$ —
46-5121-8909 Ramsey's Way Culverts	\$ —	\$ 55,913	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
46-5121-8910 CR 200 Drainage	\$ —	\$ —	\$ 30,000	\$ 25,698	\$ 10,000	\$ —	\$ —	\$ —	\$ —	\$ —
46-5121-9000 New Dump Trucks	\$ —	\$ —	\$ —	\$ —	\$ 380,000	\$ —	\$ —	\$ —	\$ —	\$ —
46-5123-9000 Hamilton Creek Playscape	\$ —	\$ 50,136	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
46-5123-9010 Restroom at Hamilton Creek Park	\$ —	\$ —	\$ 60,000	\$ 54,931	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
46-5123-9020 Park Improvements	\$ —	\$ —	\$ 15,000	\$ 625	\$ 150,000	\$ —	\$ —	\$ —	\$ —	\$ —
46-5135-8200 GHRC Capital Maintenance	\$ 36,523	\$ 126,137	\$ 50,000	\$ 44,125	\$ 50,000	\$ —	\$ —	\$ —	\$ —	\$ —
Total Expenditures	\$ 412,297	\$ 2,076,913	\$ 1,319,500	\$ 775,029	\$ 1,685,000	\$ —	\$ —	\$ —	\$ —	\$ —
Excess Revenue over Expenditures	\$ 1	\$ —	\$ 10,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
Airport Capital Project Fund										
Revenues										
47-4705 Transfer From Airport	\$ 94,965	\$ 3,335	\$ 47,500	\$ 23,162	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
47-4940 Master Plan Revenue	\$ —	\$ —	\$ —	\$ 31,559	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Revenues	\$ 94,965	\$ 3,335	\$ 47,500	\$ 54,721	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Expenditures										
47-5100-8104 Master Plan Improvements	\$ 94,965	\$ 3,335	\$ 15,500	\$ 240	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
47-5100-8108 TxDOT Night Approach	\$ —	\$ —	\$ 32,000	\$ 22,922	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Expenditures	\$ 94,965	\$ 3,335	\$ 47,500	\$ 23,162	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Excess Revenue over Expenditures	\$ —	\$ —	\$ —	\$ 31,559	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
Electric Capital Project Fund										
Revenues										
48-4705 Transfer From Electric	\$ 9,766	\$ 44,199	\$ 239,200	\$ 185,179	\$ 125,000	\$ —	\$ —	\$ —	\$ —	\$ —
48-4800 Contributions From Developers	\$ —	\$ 10,794	\$ 115,000	\$ 109,149	\$ 50,000	\$ —	\$ —	\$ —	\$ —	\$ —
Total Revenues	\$ 9,766	\$ 54,993	\$ 354,200	\$ 294,328	\$ 175,000	\$ —	\$ —	\$ —	\$ —	\$ —
Expenditures										
48-5100-8102 Delaware Springs Improvements	\$ 25,101	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
48-5100-8103 Honey Rock 336 Line	\$ 37	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
48-5300-8102 Delaware Springs Improvements	\$ —	\$ 1,696	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
48-5300-8103 Honey Rock 336 Line	\$ —	\$ 24,419	\$ 125,000	\$ 114,609	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
48-5300-8105 The Ranch at Delaware Springs	\$ —	\$ —	\$ 30,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
48-5300-8106 The Hills of Shady Grove	\$ —	\$ —	\$ 25,000	\$ 19,358	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
48-5300-8107 Ramsey's Way Conduit	\$ —	\$ 28,878	\$ 4,200	\$ 4,141	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
48-5300-8108 MDM Software	\$ —	\$ —	\$ 120,000	\$ 120,220	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
48-5300-8109 Improvements on 13 Acres	\$ —	\$ —	\$ 50,000	\$ 5,902	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
48-5300-8900 Electric Improvements	\$ —	\$ —	\$ —	\$ —	\$ 175,000	\$ —	\$ —	\$ —	\$ —	\$ —
Total Expenditures	\$ 25,138	\$ 54,993	\$ 354,200	\$ 264,230	\$ 175,000	\$ —	\$ —	\$ —	\$ —	\$ —
Excess Revenue over Expenditures	\$ (15,372)	\$ —	\$ —	\$ 30,098	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
Golf Course Capital Project Fund										
Revenues										
49-4300 Contributions	\$ 150,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
49-4505 Transfer From General Fund	\$ 130,657	\$ 295,035	\$ 226,000	\$ 226,080	\$ 225,000	\$ —	\$ —	\$ —	\$ —	\$ —
Total Revenues	\$ 280,657	\$ 295,035	\$ 226,000	\$ 226,080	\$ 225,000	\$ —	\$ —	\$ —	\$ —	\$ —
Expenditures										
49-5200-1103 Project Manager	\$ —	\$ 17,720	\$ —	\$ 14,370	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
49-5200-1401 FICA	\$ —	\$ 1,356	\$ —	\$ 1,099	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
49-5200-8210 C/O - Course Improvements	\$ 7,146	\$ 275,960	\$ 226,000	\$ 210,611	\$ 200,000	\$ —	\$ —	\$ —	\$ —	\$ —
49-5200-8220 Cart Paths / Driving Range / Tee Boxes	\$ 130,657	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
49-5200-9100 Contingency	\$ —	\$ —	\$ —	\$ —	\$ 25,000	\$ —	\$ —	\$ —	\$ —	\$ —
Total Expenditures	\$ 137,803	\$ 295,036	\$ 226,000	\$ 226,080	\$ 225,000	\$ —	\$ —	\$ —	\$ —	\$ —
Excess Revenue over Expenditures	\$ 142,854	\$ (1)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
Burnet Economic Development Corp										
Revenues										
52-4100 Sales Tax Revenue - BEDC	\$ 494,787	\$ 519,654	\$ 500,000	\$ 558,630	\$ 550,800	\$ 561,816	\$ 573,052	\$ 584,513	\$ 596,204	\$ 608,128
52-4200 BEDC Interest Earned	\$ 10,453	\$ 807	\$ 1,000	\$ 1,516	\$ 650	\$ 663	\$ 676	\$ 690	\$ 704	\$ 718
52-4500 Event Revenue	\$ 44,539	\$ 44,274	\$ 50,000	\$ 39,004	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
52-4550 Festivals	\$ —	\$ —	\$ —	\$ —	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
52-4800 Sale Of Property	\$ 115,475	\$ 279,449	\$ 200,000	\$ 58,138	\$ 130,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
52-4850 Transfer From Hotel/Motel Fund	\$ —	\$ —	\$ 175,000	\$ —	\$ 175,000	\$ —	\$ —	\$ —	\$ —	\$ —
52-4900 Use of Loan Proceeds	\$ —	\$ —	\$ —	\$ —	\$ 1,500,000	\$ —	\$ —	\$ —	\$ —	\$ —
52-4955 Use Of Fund Balance	\$ 46,142	\$ 558,566	\$ 500,000	\$ —	\$ 700,000	\$ —	\$ —	\$ —	\$ —	\$ —
	\$ 711,396	\$ 1,402,750	\$ 1,426,000	\$ 657,288	\$ 3,146,450	\$ 752,479	\$ 763,728	\$ 775,203	\$ 786,908	\$ 798,846
Expenditures										
52-5800-2601 Operational Supplies	\$ 865	\$ 164	\$ 1,000	\$ 909	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
52-5800-4101 Memberships/Meetings/ Mileage	\$ —	\$ 5,035	\$ 15,000	\$ 2,402	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
52-5800-4201 Website	\$ —	\$ 295	\$ 2,000	\$ 3,500	\$ 4,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
52-5800-4501 Payment For Services	\$ 78,750	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000
52-5800-4501.001 Professional Fees	\$ —	\$ —	\$ 5,500	\$ 14,500	\$ 16,000	\$ 22,000	\$ 16,000	\$ 22,000	\$ 16,000	\$ 16,000
52-5800-4601 Promotions	\$ 40,602	\$ 53,436	\$ 34,500	\$ 3,763	\$ 55,080	\$ 56,182	\$ 57,305	\$ 58,451	\$ 59,620	\$ 60,813
52-5800-4701 Events	\$ 69,100	\$ 58,560	\$ 75,000	\$ 73,827	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
52-5800-4705 Festivals	\$ 8,175	\$ 12,345	\$ 12,000	\$ 2,406	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
52-5800-4720 Badger Building	\$ 52,919	\$ 16,001	\$ 175,000	\$ 17,500	\$ 755,000	\$ —	\$ —	\$ —	\$ —	\$ —
52-5800-4730 Retention/Education Programs	\$ —	\$ —	\$ 5,000	\$ —	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
52-5800-4740 Recruitment Efforts	\$ —	\$ —	\$ 10,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
52-5800-8600 Capital Expenditures	\$ 13,780	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
52-5800-8610 Tfr to W/WW Capital Project Fund	\$ —	\$ 15,855	\$ 50,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
52-5800-8620 Tfr to Self-Funded Debt Serv - Fire Truck	\$ —	\$ —	\$ 200,000	\$ 200,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
52-5800-8710 MyTown Housing Program	\$ 170,065	\$ 168,786	\$ 200,000	\$ 25,043	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
52-5800-8730 21 Acre Commercial Property	\$ —	\$ 598,478	\$ 350,000	\$ 9,410	\$ 100,000	\$ —	\$ —	\$ —	\$ —	\$ —
52-5800-8740 Honey Creek Property - 2.6 Acres	\$ —	\$ —	\$ 150,000	\$ 1,664	\$ 20,000	\$ —	\$ —	\$ —	\$ —	\$ —
52-5800-8760 Use of Loan Proceeds	\$ —	\$ —	\$ —	\$ —	\$ 1,500,000	\$ —	\$ —	\$ —	\$ —	\$ —
52-5800-9110 Debt Payment for Projects	\$ —	\$ —	\$ —	\$ —	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
Total Expenditures	\$ 434,256	\$ 1,009,955	\$ 1,366,000	\$ 435,924	\$ 2,952,080	\$ 583,182	\$ 578,305	\$ 585,451	\$ 580,620	\$ 581,813
Excess Revenues over Expenditures	\$ 277,140	\$ 392,795	\$ 60,000	\$ 221,364	\$ 194,370	\$ 169,297	\$ 185,423	\$ 189,752	\$ 206,288	\$ 217,033

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
DEBT SERVICE										
Revenues										
60-4605 Interest Earned	\$ 6,400	\$ 740	\$ 750	\$ 735	\$ 749	\$ 749	\$ 749	\$ 749	\$ 749	\$ 749
60-4700 Transfer From Other Funds	\$ 1,227,272	\$ 1,118,657	\$ 1,112,769	\$ 1,087,441	\$ 1,129,863	\$ 1,101,932	\$ 1,103,295	\$ 1,110,383	\$ 1,106,692	\$ 1,093,026
60-4705 Transfer From Reserve	\$ 427,519	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Revenues	\$ 1,661,191	\$ 1,119,397	\$ 1,113,519	\$ 1,088,176	\$ 1,130,612	\$ 1,102,681	\$ 1,104,044	\$ 1,111,132	\$ 1,107,441	\$ 1,093,775
Expenditures										
60-5100-2601 Operational Exp/Service Fees	\$ 3,970	\$ 3,650	\$ 4,000	\$ 2,951	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
60-5100-6100 Airport Principle 1998 C/O'S	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 25,000	\$ —	\$ —	\$ —	\$ —	\$ —
60-5100-6120 Water & Sewer Principle 2004	\$ 8,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 10,000	\$ 10,000	\$ 11,000	\$ 11,000	\$ 12,000
60-5100-6127 RDA Bonds Principle	\$ 21,000	\$ 22,000	\$ 23,000	\$ 23,000	\$ 24,000	\$ 25,000	\$ 26,000	\$ 27,000	\$ 28,000	\$ 30,000
60-5100-6128 RDA Loan Principle 2006	\$ 16,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 19,000	\$ 19,000	\$ 20,000	\$ 21,000	\$ 22,000	\$ 22,000
60-5100-6135 Refunding 2008 Principle	\$ 75,000	\$ 31,356	\$ 34,492	\$ 34,492	\$ 37,627	\$ 37,627	\$ 40,763	\$ 43,898	\$ 47,034	\$ 50,170
60-5100-6137 TN 2009 Wells Fargo	\$ 90,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
60-5100-6138 Regions Bk 2010 Series	\$ 130,000	\$ 135,000	\$ 130,000	\$ 130,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
60-5100-6140 TWDB Principle Loan #1	\$ 395,000	\$ 395,000	\$ 395,000	\$ 395,000	\$ 395,000	\$ 395,000	\$ 395,000	\$ 395,000	\$ 395,000	\$ 395,000
60-5100-6141 TWDB Principle Loan #2	\$ 345,000	\$ 345,000	\$ 345,000	\$ 345,000	\$ 345,000	\$ 345,000	\$ 345,000	\$ 345,000	\$ 340,000	\$ 340,000
60-5100-6142 TWDB - Sherrard Street PAD	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 15,000	\$ 15,000	\$ —
60-5100-6144 SSES Loan Principle	\$ —	\$ —	\$ —	\$ —	\$ 118,724	\$ 121,099	\$ 123,521	\$ 125,991	\$ 128,511	\$ 131,081
60-5100-6200 Airport Interest 1998 C/O'S	\$ 4,335	\$ 1,658	\$ 2,295	\$ 2,295	\$ 1,275	\$ —	\$ —	\$ —	\$ —	\$ —
60-5100-6220 Water & Sewer Interest 2004	\$ 21,150	\$ 20,790	\$ 20,385	\$ 20,385	\$ 19,980	\$ 19,575	\$ 19,125	\$ 18,675	\$ 18,180	\$ 17,685
60-5100-6227 RDA Bonds Interest	\$ 50,580	\$ 49,635	\$ 48,645	\$ 48,645	\$ 47,610	\$ 46,530	\$ 45,405	\$ 44,235	\$ 43,020	\$ 41,760
60-5100-6228 RDA Loan Int 2006	\$ 39,023	\$ 38,363	\$ 37,661	\$ 37,661	\$ 36,960	\$ 36,176	\$ 35,393	\$ 34,568	\$ 33,701	\$ 32,794
60-5100-6235 Refunding 2008 Interest	\$ 24,732	\$ 13,235	\$ 12,141	\$ 12,091	\$ 10,926	\$ 9,602	\$ 8,278	\$ 6,843	\$ 5,298	\$ 3,642
60-5100-6237 TN 2009 Wells Fargo	\$ 1,958	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
60-5100-6238 Regions Bk 2010 Series	\$ 11,915	\$ 8,405	\$ 4,355	\$ 4,355	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
60-5100-6242 TWDB Interest - Sherrard Street PAD	\$ 699	\$ 699	\$ 545	\$ 549	\$ 510	\$ 446	\$ 356	\$ 189	\$ 483	\$ —
60-5100-6244 SSES Loan Interest	\$ —	\$ —	\$ —	\$ —	\$ 26,000	\$ 23,626	\$ 21,204	\$ 18,733	\$ 16,213	\$ 13,643
Total Expenditures	\$ 1,268,362	\$ 1,120,791	\$ 1,113,519	\$ 1,112,424	\$ 1,130,612	\$ 1,102,681	\$ 1,104,045	\$ 1,111,132	\$ 1,107,440	\$ 1,093,775
Excess Revenues over Expenditures	\$ 392,829	\$ (1,394)	\$ —	\$ (24,248)	\$ —	\$ —	\$ (1)	\$ —	\$ 1	\$ —

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
SELF-FUNDED EQUIPMENT										
Revenues										
63-4606 Interest Earned	\$ 11,997	\$ 1,779	\$ 1,500	\$ 933	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
63-4700 Transfers From Other Funds	\$ 526,698	\$ 616,234	\$ 871,919	\$ 741,919	\$ 774,052	\$ 934,550	\$ 1,110,407	\$ 1,313,893	\$ 1,265,541	\$ 1,297,110
63-4720 Sale of Assets	\$ —	\$ —	\$ —	\$ 9,484	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
63-4800 Insurance Claim Reimbursement	\$ —	\$ 67,522	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
63-4955 Use of Fund Balance	\$ —	\$ —	\$ —	\$ —	\$ 61,229	\$ —	\$ —	\$ —	\$ —	\$ —
Total Revenues	\$ 538,695	\$ 685,535	\$ 873,419	\$ 752,336	\$ 836,281	\$ 936,050	\$ 1,111,907	\$ 1,315,393	\$ 1,267,041	\$ 1,298,610
Expenditures										
63-5111-8101 Computer Upgrade - Council	\$ —	\$ 11,589	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
63-5111-8102 Servers - Administration	\$ 52,107	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
63-5111-9000 Operating Transfer Out	\$ —	\$ 300,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
63-5115-8100 Police Vehicles	\$ 102,584	\$ 169,995	\$ 116,000	\$ 112,338	\$ 130,000	\$ 207,000	\$ 231,000	\$ 167,000	\$ 168,000	\$ 130,000
63-5115-8102 Tasers	\$ —	\$ 27,499	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
63-5117-8100 Vehicles - Fire Department	\$ 73,390	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 35,000	\$ —	\$ —	\$ —
63-5117-8101 Ambulance	\$ —	\$ 174,195	\$ 179,000	\$ 183,541	\$ 185,000	\$ 185,000	\$ 185,000	\$ 185,000	\$ 185,000	\$ 185,000
63-5117-8102 EMS Transport Van	\$ 71,341	\$ 183,620	\$ 95,000	\$ —	\$ —	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000
63-5117-8103 Zoll Monitors	\$ 25,072	\$ 26,733	\$ 35,000	\$ 27,752	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
63-5117-8105 Brush Truck - Fire	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 160,000	\$ —	\$ —	\$ —
63-5117-8113 SCBA Air Refill Unit	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 40,000
63-5121-8100 Vehicles - Streets	\$ —	\$ —	\$ 50,000	\$ 51,021	\$ 45,000	\$ —	\$ —	\$ —	\$ —	\$ —
63-5121-8103 Dump Truck - Streets	\$ —	\$ —	\$ 130,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
63-5121-8104 Street Sweeper - Streets	\$ —	\$ —	\$ 218,000	\$ 217,870	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
63-5121-8105 Skid Loader - Streets	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 100,000	\$ —	\$ —	\$ —	\$ —
63-5121-8106 Water Truck - Streets	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 75,000	\$ —	\$ —	\$ —	\$ —
63-5121-8107 Tractor - Streets	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 32,000	\$ 25,000	\$ —
63-5121-8109 Front End Loader - Streets	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 100,000	\$ —
63-5121-8110 Road Maintainer	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 200,000
63-5123-8100 Vehicles - Parks	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 20,000	\$ 35,000	\$ 130,000	\$ —
63-5123-8101 Gator - Parks	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 13,000	\$ —	\$ —	\$ 13,000	\$ —
63-5123-8102 Mowers - Parks	\$ 18,619	\$ —	\$ —	\$ —	\$ 75,000	\$ —	\$ —	\$ —	\$ 8,000	\$ 28,000
63-5123-8103 Haley Nelson Park Lighting	\$ 75,648	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
63-5123-8104 Tractor - Parks	\$ —	\$ —	\$ —	\$ —	\$ 15,000	\$ —	\$ —	\$ —	\$ —	\$ —
63-5128-8100 Vehicles - Planning	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 22,000	\$ —	\$ 30,000	\$ —
63-5129-8100 Vehicles - Shop	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 35,000	\$ —	\$ —
63-5129-8101 Forklift - Shop	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 60,000
63-5200-8101 Fairway Mower - Golf	\$ —	\$ —	\$ 60,000	\$ 52,399	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
63-5200-8102 Bunker Rake - Golf	\$ —	\$ 13,350	\$ —	\$ —	\$ —	\$ —	\$ 14,000	\$ —	\$ —	\$ —
63-5200-8103 Batwing Mower - Golf	\$ —	\$ —	\$ —	\$ —	\$ 48,800	\$ —	\$ 32,000	\$ —	\$ —	\$ —
63-5200-8104 Deck Mower - Golf	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 32,000	\$ —	\$ —	\$ —
63-5200-8105 Top Dresser - Golf	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 40,000	\$ —	\$ —	\$ —
63-5200-8106 Greens Mower - Golf	\$ —	\$ —	\$ 33,000	\$ 30,633	\$ —	\$ 32,500	\$ —	\$ 35,500	\$ —	\$ —
63-5200-8107 Golf Carts - Golf	\$ —	\$ —	\$ 194,500	\$ 194,800	\$ —	\$ —	\$ —	\$ 225,000	\$ —	\$ —

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
63-5200-8109 Utility Vehicles - Golf	\$ —	\$ —	\$ 8,500	\$ 7,145	\$ —	\$ 17,000	\$ 8,500	\$ —	\$ —	\$ —
63-5200-8111 Roller - Golf	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 32,000	\$ —	\$ —
63-5200-8113 Blower - Golf	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 8,500	\$ —	\$ —
63-5200-8114 Sprayer - Golf	\$ —	\$ —	\$ —	\$ —	\$ 39,500	\$ 40,000	\$ —	\$ —	\$ —	\$ —
63-5200-8116 Core Harvester	\$ —	\$ —	\$ —	\$ —	\$ 10,000	\$ —	\$ —	\$ 28,000	\$ —	\$ —
63-5200-8117 Weidenmann Terra Spike	\$ —	\$ —	\$ —	\$ —	\$ 22,000	\$ —	\$ —	\$ —	\$ —	\$ —
63-5200-8118 Pump Station	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 95,000	\$ —
63-5300-8100 Vehicles - Electric	\$ —	\$ —	\$ 36,000	\$ 35,953	\$ —	\$ —	\$ 38,000	\$ 30,000	\$ 32,000	\$ 68,000
63-5300-8101 Bucket Truck - Electric	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 175,000	\$ 175,000
63-5300-8102 Chipper Truck - Electric	\$ —	\$ 76,400	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
63-5300-8105 Pressure Digger - Electric	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 300,000	\$ —	\$ —
63-5300-8106 Winch Truck - Electric	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 175,000	\$ —	\$ —	\$ —	\$ —
63-5400-8100 Vehicles - Water/Wastewater	\$ —	\$ —	\$ —	\$ —	\$ 45,000	\$ 25,000	\$ 25,000	\$ 35,000	\$ —	\$ 105,000
63-5400-8101 Sewer Cleaner Trailer Mounted - WWW	\$ —	\$ —	\$ —	\$ —	\$ 60,000	\$ —	\$ —	\$ —	\$ —	\$ —
63-5400-8103 Backhoe - WWW	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 100,000	\$ 100,000	\$ 105,000	\$ —	\$ —
63-5400-8104 Leak Truck - WWW	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 60,000	\$ —	\$ —	\$ —
63-5400-8105 Dump Truck - WWW	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 80,000	\$ —	\$ —	\$ —	\$ —
63-5400-8106 Skid Loader - WWW	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 50,000	\$ —	\$ —
63-5400-8111 Mowers - WWW	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 10,000	\$ —	\$ —	\$ 40,000	\$ —
63-5400-8113 Gator - WWW	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 13,000	\$ —
Total Expenditures	\$ 418,761	\$ 983,381	\$ 1,155,000	\$ 913,452	\$ 710,300	\$ 1,189,500	\$ 1,132,500	\$ 1,433,000	\$ 1,144,000	\$ 1,121,000
Excess Revenue over Expenditures	\$ 119,934	\$ (297,846)	\$ (281,581)	\$ (161,116)	\$ 125,981	\$ (253,450)	\$ (20,593)	\$ (117,607)	\$ 123,041	\$ 177,610

Description	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
INTEREST & SINKING										
Revenues										
70-4005 Current Taxes Real Property	\$ 370,359	\$ 371,135	\$ 258,199	\$ 311,537	\$ 284,457	\$ 342,730	\$ 336,583	\$ 330,317	\$ 334,050	\$ 334,050
70-4010 Delinquent Taxes Real Property	\$ 2,677	\$ 3,973	\$ —	\$ 5,284	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
70-4015 Penalty & Interest	\$ 3,013	\$ 3,628	\$ —	\$ 3,728	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
70-4605 Interest Earned	\$ 2,203	\$ 331	\$ —	\$ 307	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
70-4705 Transfer From Reserve	\$ —	\$ —	\$ 93,580	\$ —	\$ 61,229	\$ —	\$ —	\$ —	\$ —	\$ —
Total Revenues	\$ 378,252	\$ 379,067	\$ 351,779	\$ 320,856	\$ 345,686	\$ 342,730	\$ 336,583	\$ 330,317	\$ 334,050	\$ 334,050
Expenditures										
70-5100-6128 2008 Refunding Principle	\$ 115,000	\$ 138,644	\$ 140,508	\$ 140,508	\$ 137,372	\$ 137,373	\$ 139,237	\$ 136,102	\$ 142,966	\$ 142,966
70-5100-6130 TIB C/O 2013	\$ 130,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 140,000	\$ 145,000	\$ 145,000	\$ 150,000	\$ 155,000	\$ 155,000
70-5100-6228 2008 Refunding Interest	\$ 37,096	\$ 41,887	\$ 37,015	\$ 37,015	\$ 32,069	\$ 27,233	\$ 22,398	\$ 17,497	\$ 12,706	\$ 12,706
70-5100-6230 TIB C/O 2013 Interest	\$ 45,090	\$ 42,171	\$ 39,256	\$ 39,248	\$ 36,245	\$ 33,124	\$ 29,948	\$ 26,718	\$ 23,378	\$ 23,378
Total Expenditures	\$ 327,186	\$ 357,702	\$ 351,779	\$ 351,771	\$ 345,686	\$ 342,730	\$ 336,583	\$ 330,317	\$ 334,050	\$ 334,050
Excess Revenues over Expenditures	\$ 51,066	\$ 21,365	\$ —	\$ (30,915)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —



ORDINANCE NO. 2017-18

AN ORDINANCE ADOPTING THE OFFICIAL BUDGET FOR THE CITY OF BURNET, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017, AND ENDING SEPTEMBER 30, 2018, PROVIDING FOR THE INVESTMENT OF FUNDS; PROVIDING FOR PUBLICATION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on August 22, 2017, the City Council of the City of Burnet, Texas held a public hearing on its proposed budget for the fiscal year beginning October 1, 2017 and ending September 30, 2018; and

WHEREAS, all citizens and interested persons were given an opportunity to be heard regarding the proposed budget; and

WHEREAS, the proposed budget was filed in the office of the City Secretary of the City of Burnet, available to the citizens and the public for their inspection; and

WHEREAS, following the official public hearing, it will be determined on September 12, 2017, that this budget should be adopted.

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

Section 1. Findings: The preceding recitals are hereby found to be true and correct and are hereby adopted by the City Council and made a part hereof for all purposes as findings of fact.

Section 2. Adoption of Official Budget: That the official budget of the City of Burnet, for the fiscal year beginning October 1, 2017, and ending September 30, 2018, be and the same is hereby adopted by the Burnet City Council and the Burnet City Secretary is directed to keep and maintain a copy of such official budget on file in the office of the City Secretary, available for inspection by citizens and the general public.

Section 3. City Manager Direction of Funds: That all funds so appropriated and allocated shall be expected and used pursuant to the provisions of such official budget and the Burnet City Manager shall be directed to appropriate and expend City funds accordingly. That the City Manager may transfer any unneeded surplus in the amount budgeted from one account to another in which a deficiency exists. That, if and when in the judgment of the City Manager, actual or probable receipts are less than the amount estimated and herein appropriated for expenditures, the City Manager shall forthwith effect a like reduction in the expenditures of the departments.

Section 4: City Manager Investment Authorization: The City Manager is authorized from time to time as he may deem to be in the best interest of the City of Burnet to invest City funds not immediately required for current use, including operating

funds and bond funds, in the United States Treasury bills or in Certificates of Deposit, time deposits and savings accounts in official City depositories.

Section 5. Effective Date. This ordinance shall be in force and effect from and after October 1, 2017.

Section 6. Open Meetings. It is hereby officially found and determined that this meeting was open to the public, and public notice of the time, place and purpose of said meeting was given, all as required by the Open Meetings Act, Chapter 551, Texas Government Code.

PASSED AND APPROVED on first reading this the 22nd day of August, 2017

FINALLY PASSED AND APPROVED on second reading this the 26th day of September, 2017.


Crista Bromley, Mayor

ATTEST:


Kelly Dix, City Secretary



ORDINANCE NO. 2017-19

AN ORDINANCE OF THE CITY OF BURNET, TEXAS LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017 AND TERMINATING SEPTEMBER 30, 2018; PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; AND PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID; PROVIDING OPEN MEETINGS CLAUSES AND PROVIDING FOR AN EFFECTIVE DATE.

Whereas, the City Council of the City of Burnet, Texas, approved the municipal budget for the fiscal year beginning October 1, 2017 and ending September 30, 2018, and

Whereas, it is necessary that an ordinance be passed levying an ad valorem tax on all property, both real and personal, within the corporate limits of the City of Burnet, Texas in accordance with such budget and the Texas Tax Code;

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

Section 1. There is hereby levied and there shall be collected for the use and support of the municipal government of the City of Burnet (herein the "City") for the 2017/2018 fiscal year, upon all property, real, personal and mixed, within the corporate limits of said City on January 1, 2017 subject to taxation, a tax of \$0.623700 on each \$100.00 valuation of property, said tax being so levied and apportioned to the specific purposes here set forth:

1. For the maintenance and support of the general government (General Fund), \$0.6237 on each \$100.00 valuation of property; the maintenance and operation portion (M&O) of the total tax rate is 0.5403/\$100 and the interest and sinking (I&S) fund portion is 0.0834/\$100.

Section 2. That taxes levied under this ordinance shall be due October 1, 2017 and if not paid on or before January 31, 2018 shall immediately become delinquent.

Section 3. All taxes shall become a lien upon the property against which assessed, and the Burnet County Tax Appraisal District as the assessor and collector of the City is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and ordinances of the City, and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and, the interest and penalty collected from such delinquent taxes shall be apportioned

to the general fund of the City. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by state law.

Section 4. Effective Date: That this ordinance shall take effect and be in force from and after its passage.

Section 5. Open Meetings. It is hereby officially found and determined that this meeting was open to the public, and public notice of the time, place and purpose of said meeting was given, all as required by the Open Meetings Act, Chapter 551, Texas Government Code.

DULY PASSED AND APPROVED THIS THE 22nd DAY OF AUGUST 2017 by the following motion "I move that the tax rate of \$0.623700 on each \$100.00 valuation of property be adopted" which was made by Council Member Danny Lester seconded by Council Member Tres Clinton to approve this ordinance having received 7 votes for, 0 against, and 0 abstain.

PASSED APPROVED on the first reading this 22nd day of August 2017.

FINALLY PASSED AND APPROVED on second reading this the 26th day of September, 2017 by the following motion "I move that the tax rate of \$0.6237 on each \$100.00 valuation of property be adopted" which was made by Council Member Danny Lester seconded by Council Member Paul Farmer to approve this ordinance having received 7 votes for, 0 votes against and 0 abstain.

THE CITY OF BURNET, TEXAS


Crista Bromley, Mayor

ATTEST:


Kelly Dix, City Secretary





Debt Service Schedules

SELF FUNDED EQUIPMENT

2017-2018

BUDGET YEAR	TOTAL	POLICE VEHICLE 11-05	POLICE VEHICLE 11-06	2006 PICKUP #71	2012 SCAG MOWER #68	2009 FERRIS MOWER #73 (2 mowers)	TOTAL DEBT SERVICE FOR GENERAL FUND	2009 AMBULANCE MED 1	Zoll Monitor	TOTAL DEBT SERVICE FOR EMS	2009 PICKUP #34	TRAILER MOUNTED SEWER CLEANER	TOTAL DEBT SERVICE FOR W/WW	MOWER	CORE HARVEST ER	Widenmann Terra Spike	2011 GREENS SPRAYER	TOTAL DEBT SERVICE FOR GOLF	
		Police	Police	Streets	Parks	Parks		EMS	EMS		W/WW	W/WW		Golf	Golf	Golf	Golf		
		\$65,000	\$65,000	\$45,000	\$25,000	\$50,000	\$250,000	\$185,000	\$35,000	\$220,000	\$45,000	\$60,000	\$105,000	\$48,800	\$10,000	\$22,000	\$39,500	\$120,300	
2017-18	Interest	\$ 35,265	\$ 3,250	\$ 3,250	\$ 2,250	\$ 1,250	\$ 2,500	\$ 12,500	\$ 9,250	\$ 1,750	\$ 11,000	\$ 2,250	\$ 3,500	\$ 5,750	\$ 2,440	\$ 500	\$ 1,100	\$ 1,975	\$ 6,015
	Principle	\$ 185,486	\$ 20,619	\$ 20,619	\$ 14,274	\$ 5,800	\$ 11,601	\$ 72,912	\$ 33,480	\$ 11,102	\$ 44,583	\$ 14,274	\$ 22,205	\$ 36,479	\$ 8,832	\$ 3,172	\$ 6,979	\$ 12,530	\$ 31,512
	TOTAL	\$ 220,751	\$ 23,869	\$ 23,869	\$ 16,524	\$ 7,050	\$ 14,101	\$ 85,412	\$ 42,730	\$ 12,852	\$ 55,583	\$ 16,524	\$ 25,705	\$ 42,229	\$ 11,272	\$ 3,672	\$ 8,079	\$ 14,505	\$ 37,527
2018-19	Interest	\$ 25,991	\$ 2,219	\$ 2,219	\$ 1,536	\$ 960	\$ 1,920	\$ 8,854	\$ 7,576	\$ 1,195	\$ 8,771	\$ 1,536	\$ 2,390	\$ 3,926	\$ 1,998	\$ 341	\$ 751	\$ 1,349	\$ 4,439
	Principle	\$ 194,760	\$ 21,649	\$ 21,649	\$ 14,988	\$ 6,090	\$ 12,181	\$ 76,558	\$ 35,154	\$ 11,657	\$ 46,812	\$ 14,988	\$ 23,315	\$ 38,303	\$ 9,273	\$ 3,331	\$ 7,328	\$ 13,156	\$ 33,088
	TOTAL	\$ 220,751	\$ 23,869	\$ 23,869	\$ 16,524	\$ 7,050	\$ 14,101	\$ 85,412	\$ 42,730	\$ 12,852	\$ 55,583	\$ 16,524	\$ 25,705	\$ 42,229	\$ 11,272	\$ 3,672	\$ 8,079	\$ 14,505	\$ 37,527
2019-20	Interest	\$ 16,253	\$ 1,137	\$ 1,137	\$ 787	\$ 655	\$ 1,311	\$ 5,027	\$ 5,818	\$ 612	\$ 6,430	\$ 787	\$ 1,224	\$ 2,011	\$ 1,535	\$ 175	\$ 385	\$ 691	\$ 2,785
	Principle	\$ 204,498	\$ 22,732	\$ 22,732	\$ 15,738	\$ 6,395	\$ 12,790	\$ 80,386	\$ 36,912	\$ 12,240	\$ 49,152	\$ 15,738	\$ 24,481	\$ 40,218	\$ 9,737	\$ 3,497	\$ 7,694	\$ 13,814	\$ 34,742
	TOTAL	\$ 220,751	\$ 23,869	\$ 23,869	\$ 16,524	\$ 7,050	\$ 14,101	\$ 85,412	\$ 42,730	\$ 12,852	\$ 55,583	\$ 16,524	\$ 25,705	\$ 42,229	\$ 11,272	\$ 3,672	\$ 8,079	\$ 14,505	\$ 37,527
2020-21	Interest	\$ 6,028			\$ 336	\$ 671	\$ 1,007	\$ 3,973		\$ 3,973			\$ —	\$ 1,048					\$ 1,048
	Principle	\$ 69,125			\$ 6,715	\$ 13,429	\$ 20,144	\$ 38,758		\$ 38,758			\$ —	\$ 10,224					\$ 10,224
	TOTAL	\$ 75,153	\$ —	\$ —	\$ 7,050	\$ 14,101	\$ 21,151	\$ 42,730	\$ —	\$ 42,730	\$ —	\$ —	\$ —	\$ 11,272	\$ —	\$ —	\$ —	\$ —	\$ 11,272
2021-22	Interest	\$ 2,572					\$ —	\$ 2,035		\$ 2,035			\$ —	\$ 537					\$ 537
	Principle	\$ 51,430					\$ —	\$ 40,696		\$ 40,696			\$ —	\$ 10,735					\$ 10,735
	TOTAL	\$ 54,002	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 42,730	\$ —	\$ 42,730	\$ —	\$ —	\$ —	\$ 11,272	\$ —	\$ —	\$ —	\$ —	\$ 11,272
2022-23	Interest	\$ —					\$ —			\$ —			\$ —						\$ —
	Principle	\$ —					\$ —			\$ —			\$ —						\$ —
	TOTAL	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
2023-24	Interest	\$ —					\$ —			\$ —			\$ —						\$ —
	Principle	\$ —					\$ —			\$ —			\$ —						\$ —
	TOTAL	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
		\$ 86,108																	
		\$ 705,300																	
	TOTAL	\$ 791,408	\$ 71,606	\$ 71,606	\$ 49,573	\$ 28,201	\$ 56,402	\$ 277,388	\$ 213,652	\$ 38,557	\$ 252,209	\$ 49,573	\$ 77,114	\$ 126,687	\$ 56,358	\$ 11,016	\$ 24,236	\$ 43,514	\$ 135,124

TOTAL CITY WIDE DEBT

	USDA		WATER &		2010		2010	2012	C/O 2012A		TOTAL THIRD PARTY DEBT	REFUNDING		TOTAL I & S DEBT
	AIRPORT	WATER	SEWER	SEWER	REFUNDING	VARIOUS	SEWER	SEWER	WATER	SSES		REFUNDING	FIRE STATION	
	CO 1998	CO 2003	CO 2004	CO 2006	GO 2008	TAX NOTE	PLANT	PLANT	SHERRARD ST			GO 2008		
2016-2017	\$ 22,295	\$ 71,645	\$ 29,385	\$ 54,661	\$ 46,633	\$ 134,355	\$ 395,000	\$ 345,000	\$ 10,545		\$ 1,109,519	\$ 177,523	\$ 174,256	\$ 351,779
2017-2018	\$ 26,275	\$ 71,610	\$ 28,980	\$ 55,960	\$ 48,554		\$ 395,000	\$ 345,000	\$ 10,510	\$ 144,724	\$ 1,126,613	\$ 169,442	\$ 176,245	\$ 345,687
2018-2019		\$ 71,530	\$ 29,575	\$ 55,176	\$ 47,229		\$ 395,000	\$ 345,000	\$ 10,446	\$ 144,724	\$ 1,098,681	\$ 164,606	\$ 178,124	\$ 342,730
2019-2020		\$ 71,405	\$ 29,125	\$ 55,393	\$ 49,041		\$ 395,000	\$ 345,000	\$ 10,356	\$ 144,724	\$ 1,100,043	\$ 161,635	\$ 174,948	\$ 336,583
2020-2021		\$ 71,235	\$ 29,675	\$ 55,568	\$ 50,741		\$ 395,000	\$ 345,000	\$ 15,189	\$ 144,724	\$ 1,107,132	\$ 153,599	\$ 176,718	\$ 330,317
2021-2022		\$ 71,020	\$ 29,180	\$ 55,701	\$ 52,332		\$ 395,000	\$ 340,000	\$ 15,483	\$ 144,724	\$ 1,103,441	\$ 155,672	\$ 178,378	\$ 334,050
2022-2023		\$ 71,760	\$ 29,685	\$ 54,794	\$ 53,812		\$ 395,000	\$ 340,000		\$ 144,724	\$ 1,089,776	\$ 152,504	\$ 174,984	\$ 327,487
2023-2024		\$ 71,410	\$ 29,145	\$ 55,886	\$ 55,181		\$ 395,000	\$ 340,000		\$ 144,724	\$ 1,091,347	\$ 75,746	\$ 176,535	\$ 252,280
2024-2025		\$ 71,015	\$ 29,605	\$ 54,896			\$ 395,000	\$ 340,000		\$ 144,724	\$ 1,035,241		\$ 177,976	\$ 177,976
2025-2026		\$ 71,575	\$ 29,020	\$ 53,906			\$ 395,000	\$ 340,000		\$ 144,724	\$ 1,034,226		\$ 174,362	\$ 174,362
2026-2027		\$ 71,045	\$ 29,435	\$ 52,916			\$ 395,000	\$ 340,000		\$ 144,724	\$ 1,033,121		\$ 175,694	\$ 175,694
2027-2028		\$ 71,470	\$ 28,805	\$ 52,926			\$ 395,000	\$ 340,000			\$ 888,201		\$ 176,916	\$ 176,916
2028-2029		\$ 71,805	\$ 29,175	\$ 52,895			\$ 395,000	\$ 340,000			\$ 888,875			\$ —
2029-2030		\$ 71,050	\$ 29,500	\$ 52,823			\$ 395,000	\$ 340,000			\$ 888,373			\$ —
2030-2031		\$ 71,250	\$ 28,780	\$ 52,709			\$ 395,000	\$ 340,000			\$ 887,739			\$ —
2031-2032		\$ 71,360	\$ 29,060	\$ 52,554			\$ 395,000	\$ 340,000			\$ 887,974			\$ —
2032-2033		\$ 71,380	\$ 29,295	\$ 52,358			\$ 395,000	\$ 340,000			\$ 888,033			\$ —
2033-2034		\$ 71,310	\$ 29,485	\$ 52,120			\$ 395,000	\$ 340,000			\$ 887,915			\$ —
2034-2035		\$ 71,150	\$ 29,630	\$ 53,841			\$ 390,000	\$ 340,000			\$ 884,621			\$ —
2035-2036		\$ 70,900	\$ 29,730	\$ 53,439			\$ 390,000	\$ 340,000			\$ 884,069			\$ —
2036-2037		\$ 71,560	\$ 28,785	\$ 52,995			\$ 390,000	\$ 340,000			\$ 883,340			\$ —
2037-2038		\$ 71,085	\$ 28,840	\$ 52,510			\$ 390,000	\$ 340,000			\$ 882,435			\$ —
2038-2039		\$ 71,520	\$ 29,850	\$ 55,984			\$ 390,000	\$ 340,000			\$ 887,354			\$ —
2039-2040		\$ 71,820	\$ 29,770	\$ 56,251			\$ 390,000	\$ 340,000			\$ 887,841			\$ —
2040-2041		\$ 70,985	\$ 29,645	\$ 57,436				\$ 340,000			\$ 498,066			\$ —
2041-2042		\$ 71,060	\$ 29,475	\$ 57,498				\$ 340,000			\$ 498,033			\$ —
2042-2043			\$ 29,260	\$ 55,476							\$ 84,736			\$ —
2043-2044				\$ 58,455							\$ 58,455			\$ —
2044-2045				\$ 56,228							\$ 56,228			\$ —
2045-2046											\$ —			\$ —
2046-2047											\$ —			\$ —
2047-2048											\$ —			\$ —
2048-2049											\$ —			\$ —
2049-2050											\$ —			\$ —
TOTAL	\$ 48,570	\$ 1,854,955	\$ 791,895	\$ 1,583,354	\$ 403,524	\$ 134,355	\$ 9,450,000	\$ 8,865,000	\$ 72,527	\$ 1,447,245	\$24,651,425	\$ 1,210,726	\$ 2,115,135	\$ 3,325,861

	SELF FUNDED	SELF FUNDED	SELF FUNDED	SELF FUNDED	SELF FUNDED	TOTAL SELF FUNDED DEBT	TOTAL CURRENT DEBT SERVICE	SELF FUNDED	SELF FUNDED	SELF FUNDED	SELF FUNDED	SELF FUNDED	TOTAL FUTURE DEBT	TOTAL CURRENT AND FUTURE DEBT
	2013	2014	2015	2016	2017			2018	2019	2020	2021	2022		
2016-2017	\$ 55,434	\$ 137,626	\$ 188,274	\$ 291,113		\$ 672,447	\$ 2,133,745						\$ —	\$ 2,133,745
2017-2018	\$ 55,434	\$ 18,478	\$ 188,274	\$ 291,113	\$ 220,751	\$ 774,050	\$ 2,246,349						\$ —	\$ 2,246,349
2018-2019		\$ 18,478	\$ 63,056	\$ 291,113	\$ 220,751	\$ 593,398	\$ 2,034,809	\$ 341,153					\$ 341,153	\$ 2,375,961
2019-2020		\$ —	\$ 63,056	\$ 153,593	\$ 220,751	\$ 437,400	\$ 1,874,027	\$ 341,153	\$ 331,855				\$ 673,007	\$ 2,547,034
2020-2021		\$ —	\$ —	\$ 98,742	\$ 75,153	\$ 173,895	\$ 1,611,343	\$ 341,153	\$ 331,855	\$ 466,991			\$ 1,139,998	\$ 2,751,342
2021-2022			\$ —	\$ —	\$ 54,002	\$ 54,002	\$ 1,491,493	\$ 99,897	\$ 331,855	\$ 466,991	\$ 312,797		\$ 1,211,539	\$ 2,703,032
2022-2023				\$ —	\$ —	\$ —	\$ 1,417,263	\$ 99,897	\$ 27,255	\$ 466,991	\$ 312,797	\$ 390,170	\$ 1,297,110	\$ 2,714,373
2023-2024					\$ —	\$ —	\$ 1,343,627	\$ —	\$ 27,255	\$ 128,241	\$ 312,797	\$ 390,170	\$ 858,464	\$ 2,202,091
2024-2025						\$ —	\$ 1,213,217	\$ —	\$ —	\$ 64,788	\$ 32,250	\$ 390,170	\$ 487,209	\$ 1,700,425
2025-2026						\$ —	\$ 1,208,588		\$ —	\$ —	\$ 32,250	\$ 131,656	\$ 163,906	\$ 1,372,494
2026-2027						\$ —	\$ 1,208,815			\$ —	\$ 9,153	\$ 131,656	\$ 140,808	\$ 1,349,623
2027-2028						\$ —	\$ 1,065,118			\$ —	\$ 9,153	\$ —	\$ 9,153	\$ 1,074,270
2028-2029						\$ —	\$ 888,875			\$ —	\$ 9,153	\$ —	\$ 9,153	\$ 898,028
2029-2030						\$ —	\$ 888,373			\$ —	\$ 9,153	\$ —	\$ 9,153	\$ 897,525
2030-2031						\$ —	\$ 887,739				\$ 9,153	\$ —	\$ 9,153	\$ 896,891
2031-2032						\$ —	\$ 887,974				\$ 9,153	\$ —	\$ 9,153	\$ 897,126
2032-2033						\$ —	\$ 888,033						\$ —	\$ 888,033
2033-2034						\$ —	\$ 887,915						\$ —	\$ 887,915
2034-2035						\$ —	\$ 884,621						\$ —	\$ 884,621
2035-2036						\$ —	\$ 884,069						\$ —	\$ 884,069
2036-2037						\$ —	\$ 883,340						\$ —	\$ 883,340
2037-2038						\$ —	\$ 882,435						\$ —	\$ 882,435
2038-2039						\$ —	\$ 887,354						\$ —	\$ 887,354
2039-2040						\$ —	\$ 887,841						\$ —	\$ 887,841
2040-2041						\$ —	\$ 498,066						\$ —	\$ 498,066
2041-2042						\$ —	\$ 498,033						\$ —	\$ 498,033
2042-2043						\$ —	\$ 84,736						\$ —	\$ 84,736
2043-2044						\$ —	\$ 58,455						\$ —	\$ 58,455
2044-2045						\$ —	\$ 56,228						\$ —	\$ 56,228
2045-2046						\$ —	\$ —						\$ —	\$ —
2046-2047						\$ —	\$ —						\$ —	\$ —
2047-2048						\$ —	\$ —						\$ —	\$ —
2048-2049						\$ —	\$ —						\$ —	\$ —
2049-2050						\$ —	\$ —						\$ —	\$ —
TOTAL	\$ 110,868	\$ 174,582	\$ 502,661	\$ 1,125,673	\$ 791,408	\$ 2,705,191	\$30,682,478	\$ 1,223,251	\$ 1,050,074	\$ 1,594,003	\$ 1,057,807	\$ 1,433,823	\$ 6,358,957	\$37,041,435

GENERAL FUND SUMMARY

	TOTAL SELF FUNDED DEBT	TOTAL SELF FUNDED DEBT	TOTAL SELF FUNDED DEBT	TOTAL SELF FUNDED DEBT	TOTAL SELF FUNDED DEBT	TOTAL SELF FUNDED DEBT	TOTAL SELF FUNDED DEBT	TOTAL SELF FUNDED DEBT SERVICE
	ADMIN	POLICE	FIRE	STREETS	PARKS	P & Z	SHOP	
2016-2017	\$ 14,688	\$ 157,338	\$ 241,708	\$ 80,724	\$ 28,025			\$ 522,484
2017-2018	\$ —	\$ 163,408	\$ 244,046	\$ 97,248	\$ 39,629			\$ 544,330
2018-2019		\$ 176,627	\$ 272,088	\$ 93,783	\$ 44,403			\$ 586,901
2019-2020		\$ 208,574	\$ 343,693	\$ 75,423	\$ 33,269	\$ 8,079		\$ 669,038
2020-2021		\$ 220,325	\$ 384,353	\$ 70,649	\$ 46,121	\$ 8,079	\$ 12,852	\$ 742,379
2021-2022		\$ 204,168	\$ 343,008	\$ 61,351	\$ 77,481	\$ 19,095	\$ 12,852	\$ 717,956
2022-2023		\$ 165,244	\$ 328,821	\$ 107,546	\$ 80,419	\$ 11,016	\$ 34,885	\$ 727,931
2023-2024		\$ 105,756	\$ 238,354	\$ 78,473	\$ 67,566	\$ 11,016	\$ 22,033	\$ 523,197
2024-2025		\$ 45,901	\$ 190,616	\$ 69,292	\$ 10,282		\$ 22,033	\$ 338,124
2025-2026			\$ 85,461	\$ 69,292				\$ 154,753
2026-2027			\$ 85,461	\$ 46,195				\$ 131,656
2027-2028								—
2028-2029								—
2029-2030								—
2030-2031								—
2031-2032								—
2032-2033								—
2033-2034								—
2034-2035								—
2035-2036								—
2036-2037								—
2037-2038								—
2038-2039								—
2039-2040								—
2040-2041								—
2041-2042								—
2042-2043								—
2043-2044								—
2044-2045								—
2045-2046								—
2046-2047								—
2047-2048								—
2048-2049								—
2049-2050								—
TOTAL	\$ 14,688	\$ 1,447,342	\$ 2,757,608	\$ 849,978	\$ 427,195	\$ 57,285	\$ 104,654	\$ 5,658,749

POLICE DEPARTMENT

	SELF FUNDED CIP 2014	SELF FUNDED CIP 2015	SELF FUNDED CIP 2016		SELF FUNDED CIP 2018	SELF FUNDED CIP 2019	SELF FUNDED CIP 2020	SELF FUNDED CIP 2021	SELF FUNDED CIP 2022	TOTAL SELF FUNDED DEBT
	POLICE	POLICE	POLICE	POLICE	POLICE	POLICE	POLICE	POLICE	POLICE	
	(2) Police Vehicles	(3) Police Vehicles	(2) Police Vehicles	Tasers	(4) Police Vehicles	(4) Police Vehicles	(3) Police Vehicles	(3) Police Vehicles	(2) Police Vehicles	
2016-2017	\$ 41,667	\$ 62,793	\$ 42,596	\$ 10,282						\$ 157,338
2017-2018		\$ 62,793	\$ 42,596	\$ 10,282						\$ 163,408
2018-2019			\$ 42,596	\$ 10,282	\$ 76,012					\$ 176,627
2019-2020					\$ 76,012	\$ 84,825				\$ 208,574
2020-2021					\$ 76,012	\$ 84,825	\$ 59,488			\$ 220,325
2021-2022						\$ 84,825	\$ 59,488	\$ 59,855		\$ 204,168
2022-2023							\$ 59,488	\$ 59,855	\$ 45,901	\$ 165,244
2023-2024								\$ 59,855	\$ 45,901	\$ 105,756
2024-2025									\$ 45,901	\$ 45,901
2025-2026										\$ —
2026-2027										\$ —
2027-2028										\$ —
2028-2029										\$ —
2029-2030										\$ —
2030-2031										\$ —
2031-2032										\$ —
2032-2033										\$ —
2033-2034										\$ —
2034-2035										\$ —
2035-2036										\$ —
2036-2037										\$ —
2037-2038										\$ —
2038-2039										\$ —
2039-2040										\$ —
2040-2041										\$ —
2041-2042										\$ —
2042-2043										\$ —
2043-2044										\$ —
2044-2045										\$ —
2045-2046										\$ —
2046-2047										\$ —
2047-2048										\$ —
2048-2049										\$ —
2049-2050										\$ —
TOTAL	\$ 41,667	\$ 125,585	\$ 127,789	\$ 30,846	\$ 228,037	\$ 254,476	\$ 178,463	\$ 179,565	\$ 137,703	\$1,447,342

CITY SHOP

	SELF FUNDED 2020	SELF FUNDED 2022	TOTAL SELF FUNDED DEBT
	SHOP	SHOP	
	PICKUP	FORKLIFT	
2016-2017			\$ —
2017-2018			\$ —
2018-2019			\$ —
2019-2020			\$ —
2020-2021	\$ 12,852		\$ 12,852
2021-2022	\$ 12,852		\$ 12,852
2022-2023	\$ 12,852	\$ 22,033	\$ 34,885
2023-2024		\$ 22,033	\$ 22,033
2024-2025		\$ 22,033	\$ 22,033
2025-2026			\$ —
2026-2027			\$ —
2027-2028			\$ —
2028-2029			\$ —
2029-2030			\$ —
2030-2031			\$ —
2031-2032			\$ —
2032-2033			\$ —
2033-2034			\$ —
2034-2035			\$ —
2035-2036			\$ —
2036-2037			\$ —
2037-2038			\$ —
2038-2039			\$ —
2039-2040			\$ —
2040-2041			\$ —
2041-2042			\$ —
2042-2043			\$ —
2043-2044			\$ —
2044-2045			\$ —
2045-2046			\$ —
2046-2047			\$ —
2047-2048			\$ —
2048-2049			\$ —
2049-2050			\$ —
TOTAL	\$ 38,557	\$ 66,098	\$ 104,654

STREET DEPARTMENT

	SELF FUNDED 2013	SELF FUNDED 2016		SELF FUNDED 2017		SELF FUNDED 2020	SELF FUNDED 2021	SELF FUNDED 2022		TOTAL SELF FUNDED DEBT
	STREETS	STREETS	STREETS	STREETS	STREETS	STREETS	STREETS	STREETS	STREETS	
	ROLLER	PICKUP	STREET SWEEPER	2006 PICKUP	2006 FORD WATER TRUCK	TRACTOR	2005 FRONT END LOADER	2009 FLEXWING SHREDDER	ROAD MAINTAINER	
2016-2017	\$ 20,788	\$ 18,360	\$ 41,575							\$ 80,724
2017-2018	\$ 20,788	\$ 18,360	\$ 41,575	\$ 16,524	\$ —					\$ 97,248
2018-2019		\$ 18,360	\$ 41,575	\$ 16,524	\$ 17,323					\$ 93,783
2019-2020			\$ 41,575	\$ 16,524	\$ 17,323					\$ 75,423
2020-2021			\$ 41,575		\$ 17,323	\$ 11,751				\$ 70,649
2021-2022					\$ 17,323	\$ 11,751	\$ 23,097	\$ 9,180		\$ 61,351
2022-2023					\$ 17,323	\$ 11,751	\$ 23,097	\$ 9,180	\$ 46,195	\$ 107,546
2023-2024							\$ 23,097	\$ 9,180	\$ 46,195	\$ 78,473
2024-2025							\$ 23,097		\$ 46,195	\$ 69,292
2025-2026							\$ 23,097		\$ 46,195	\$ 69,292
2026-2027									\$ 46,195	\$ 46,195
2027-2028										\$ —
2028-2029										\$ —
2029-2030										\$ —
2030-2031										\$ —
2031-2032										\$ —
2032-2033										\$ —
2033-2034										\$ —
2034-2035										\$ —
2035-2036										\$ —
2036-2037										\$ —
2037-2038										\$ —
2038-2039										\$ —
2039-2040										\$ —
2040-2041										\$ —
2041-2042										\$ —
2042-2043										\$ —
2043-2044										\$ —
2044-2045										\$ —
2045-2046										\$ —
2046-2047										\$ —
2047-2048										\$ —
2048-2049										\$ —
2049-2050										\$ —
TOTAL	\$ 41,575	\$ 55,081	\$ 207,877	\$ 49,573	\$ 86,616	\$ 35,252	\$ 115,487	\$ 27,541	\$ 230,975	\$ 849,978

PARKS DEPARTMENT

	SELF FUNDED 2014			SELF FUNDED 2017		SELF FUNDED 2018	SELF FUNDED 2019	SELF FUNDED 2020	SELF FUNDED 2021						SELF FUNDED 2022		TOTAL SELF FUNDED DEBT
	PARKS	PARKS	PARKS	PARKS	PARKS	PARKS	PARKS	PARKS	PARKS	PARKS	PARKS	PARKS	PARKS	PARKS	PARKS	PARKS	
	GAS UTILITY CART	LIGHTS @ H/N PARK	Z MOWER	RIDING MOWER	RIDING MOWER	2010 PLARIS RANGER	2010 PLARIS RANGER	PICKUP	2010 FORD F250 PICKUP	2010 FORD F250 PICKUP	2010 FORD VAN (PRISON)	GATOR	2011 PICKUP TRUCK	2011 SAND PRO	RIDING MOWER	RIDING MOWER	
2016-2017	\$ 4,774	\$ 18,478	\$ 4,774														\$ 28,025
2017-2018	\$ 18,478			\$ 7,050	\$ 14,101												\$ 39,629
2018-2019		\$ 18,478		\$ 7,050	\$ 14,101	\$ 4,774											\$ 44,403
2019-2020				\$ 7,050	\$ 14,101	\$ 4,774	\$ 7,344										\$ 33,269
2020-2021				\$ 7,050	\$ 14,101	\$ 4,774	\$ 7,344	\$ 12,852									\$ 46,121
2021-2022				\$ —	\$ —		\$ 7,344	\$ 12,852	\$ 12,852	\$ 12,852	\$ 12,852	\$ 4,774	\$ 11,016	\$ 2,938			\$ 77,481
2022-2023								\$ 12,852	\$ 12,852	\$ 12,852	\$ 12,852	\$ 4,774	\$ 11,016	\$ 2,938	\$ 5,508	\$ 4,774	\$ 80,419
2023-2024									\$ 12,852	\$ 12,852	\$ 12,852	\$ 4,774	\$ 11,016	\$ 2,938	\$ 5,508	\$ 4,774	\$ 67,566
2024-2025															\$ 5,508	\$ 4,774	\$ 10,282
2025-2026																	\$ —
2026-2027																	\$ —
2027-2028																	\$ —
2028-2029																	\$ —
2029-2030																	\$ —
2030-2031																	\$ —
2031-2032																	\$ —
2032-2033																	\$ —
2033-2034																	\$ —
2034-2035																	\$ —
2035-2036																	\$ —
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2045-2046																	\$ —
2046-2047																	\$ —
2047-2048																	\$ —
2048-2049																	\$ —
2049-2050																	\$ —
TOTAL	\$ 4,774	\$ 55,434	\$ 4,774	\$ 28,200	\$ 56,404	\$ 14,322	\$ 22,032	\$ 38,556	\$ 38,556	\$ 38,556	\$ 38,556	\$ 14,322	\$ 33,048	\$ 8,814	\$ 16,524	\$ 14,322	\$ 427,195

FIRE DEPARTMENT

	SELF FUNDED 2014		SELF FUNDED 2015				SELF FUNDED 2016			SELF FUNDED 2017		SELF FUNDED 2018			SELF FUNDED 2019	
	EMS	EMS	EMS	EMS	EMS	EMS	EMS	EMS	EMS	EMS	EMS	EMS	EMS	EMS	EMS	
	TRANSPORT VAN	ZOLL MONITORS	AMBULANCE	TRANSPORT VAN	TRANSPORT VAN	ZOLL MONITOR	ZOLL MONITOR	AMBULANCE	TRANSPORT VAN	AMBULANCE	ZOLL MONITOR	AMBULANCE	TRANSPORT VAN	ZOLL MONITOR	TRANSPORT VAN	ZOLL MONITOR
2016-2017	\$ 31,213	\$ 9,180	\$ 36,956	\$ 34,885	\$ 21,114	\$ 6,426	\$ 12,852	\$ 41,344	\$ 34,885							
2017-2018			\$ 36,956	\$ 34,885	\$ 21,114	\$ 6,426	\$ 12,852	\$ 41,344	\$ 34,885	\$ 42,730	\$ 12,852					
2018-2019			\$ 36,956				\$ 12,852	\$ 41,344	\$ 34,885	\$ 42,730	\$ 12,852	\$ 42,730	\$ 34,885	\$ 12,852		
2019-2020			\$ 36,956					\$ 41,344		\$ 42,730	\$ 12,852	\$ 42,730	\$ 34,885	\$ 12,852	\$ 34,885	\$ 12,852
2020-2021								\$ 41,344		\$ 42,730		\$ 42,730	\$ 34,885	\$ 12,852	\$ 34,885	\$ 12,852
2021-2022										\$ 42,730		\$ 42,730	\$ —	\$ —	\$ 34,885	\$ 12,852
2022-2023												\$ 42,730	\$ —	\$ —	\$ —	\$ —
2023-2024													\$ —	\$ —	\$ —	\$ —
2024-2025															\$ —	\$ —
2025-2026																
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2044-2045																
2045-2046																
2046-2047																
2047-2048																
2048-2049																
2049-2050																
TOTAL	\$ 31,213	\$ 9,180	\$ 147,824	\$ 69,770	\$ 42,229	\$ 12,852	\$ 38,557	\$ 206,722	\$ 104,654	\$ 213,652	\$ 38,557	\$ 213,652	\$ 104,654	\$ 38,557	\$ 104,654	\$ 38,557

FIRE DEPARTMENT

	SELF FUNDED 2020			SELF FUNDED 2021		SELF FUNDED 2022			TOTAL SELF FUNDED DEBT SERVICE	SELF FUNDED 2014	SELF FUNDED 2019			SELF FUNDED 2022	TOTAL SELF FUNDED DEBT SERVICE	TOTAL SELF FUNDED DEBT SERVICE
	EMS	EMS	EMS	EMS	EMS	EMS	EMS	EMS	EMS	FIRE	FIRE	FIRE	FIRE	FIRE		
	AMBULANCE	TRANSPORT VAN	ZOLL MONITOR	TRANSPORT VAN	ZOLL MONITOR	AMBULANCE	TRANSPORT VAN	ZOLL MONITOR		PICKUP	PICKUP	BRUSH TRUCK	SCBA GEAR			
2016-2017																
2017-2018									\$ 228,856	\$ 12,852				\$ 12,852	\$ 241,708	
2018-2019									\$ 244,046					\$ —	\$ 244,046	
2019-2020									\$ 272,088					\$ —	\$ 272,088	
2020-2021									\$ 272,088		\$ 12,852	\$ 58,753		\$ 71,606	\$ 343,693	
2021-2022	\$ 42,730	\$ 34,885	\$ 12,852						\$ 312,747		\$ 12,852	\$ 58,753		\$ 71,606	\$ 384,353	
2022-2023	\$ 42,730	\$ 34,885	\$ 12,852	\$ 34,885	\$ 12,852				\$ 271,402		\$ 12,852	\$ 58,753		\$ 71,606	\$ 343,008	
2023-2024	\$ 42,730	\$ 34,885	\$ 12,852	\$ 34,885	\$ 12,852	\$ 85,461	\$ 34,885	\$ 12,852	\$ 314,133			\$ —	\$ 14,688	\$ 14,688	\$ 328,821	
2024-2025	\$ 42,730	\$ —	\$ —	\$ 34,885	\$ 12,852	\$ 85,461	\$ 34,885	\$ 12,852	\$ 223,665			\$ —	\$ 14,688	\$ 14,688	\$ 238,354	
2025-2026	\$ 42,730	\$ —	\$ —			\$ 85,461	\$ 34,885	\$ 12,852	\$ 175,928				\$ 14,688	\$ 14,688	\$ 190,616	
2026-2027						\$ 85,461	\$ —	\$ —	\$ 85,461					\$ —	\$ 85,461	
2027-2028						\$ 85,461	\$ —	\$ —	\$ 85,461					\$ —	\$ 85,461	
2028-2029									\$ —					\$ —	\$ —	
2029-2030									\$ —					\$ —	\$ —	
2030-2031									\$ —					\$ —	\$ —	
2031-2032									\$ —					\$ —	\$ —	
2032-2033									\$ —					\$ —	\$ —	
2033-2034									\$ —					\$ —	\$ —	
2034-2035									\$ —					\$ —	\$ —	
2035-2036									\$ —					\$ —	\$ —	
2036-2037									\$ —					\$ —	\$ —	
2037-2038									\$ —					\$ —	\$ —	
2038-2039									\$ —					\$ —	\$ —	
2039-2040									\$ —					\$ —	\$ —	
2040-2041									\$ —					\$ —	\$ —	
2041-2042									\$ —					\$ —	\$ —	
2042-2043									\$ —					\$ —	\$ —	
2043-2044									\$ —					\$ —	\$ —	
2044-2045									\$ —					\$ —	\$ —	
2045-2046									\$ —					\$ —	\$ —	
2046-2047									\$ —					\$ —	\$ —	
2047-2048									\$ —					\$ —	\$ —	
2048-2049									\$ —					\$ —	\$ —	
2049-2050									\$ —					\$ —	\$ —	
TOTAL	\$ 213,652	\$ 104,654	\$ 38,557	\$ 104,654	\$ 38,557	\$ 427,303	\$ 104,654	\$ 38,557	\$ 2,485,874	\$ 12,852	\$ 38,557	\$ 176,260	\$ 44,065	\$ 271,734	\$2,757,608	

DEVELOPMENT SERVICES

	SELF FUNDED 2019	SELF FUNDED 2021	TOTAL SELF FUNDED DEBT
	DEV SVCS	DEV SVCS	DEV SVCS
	PICKUP	PICKUP	
2016-2017			—
2017-2018			—
2018-2019			—
2019-2020	\$8,079		\$8,079
2020-2021	\$8,079		\$8,079
2021-2022	\$8,079	\$11,016	\$19,095
2022-2023		\$11,016	\$11,016
2023-2024		\$11,016	\$11,016
2024-2025			—
2025-2026			—
2026-2027			—
2027-2028			—
2028-2029			—
2029-2030			—
2030-2031			—
2031-2032			—
2032-2033			—
2033-2034			—
2034-2035			—
2035-2036			—
2036-2037			—
2037-2038			—
2038-2039			—
2039-2040			—
2040-2041			—
2041-2042			—
2042-2043			—
2043-2044			—
2044-2045			—
2045-2046			—
2046-2047			—
2047-2048			—
2048-2049			—
2049-2050			—
TOTAL	\$ 24,236	\$ 33,049	\$ 57,285

AIRPORT

	C/O 1998	TOTAL THIRD PARTY DEBT SERVICE
	AIRPORT	AIRPORT
	HANGERS	
2016-2017	\$22,295	\$22,295
2017-2018	\$26,275	\$26,275
2018-2019		—
2019-2020		—
2020-2021		—
2021-2022		—
2022-2023		—
2023-2024		—
2024-2025		—
2025-2026		—
2026-2027		—
2027-2028		—
2028-2029		—
2029-2030		—
2030-2031		—
2031-2032		—
2032-2033		—
2033-2034		—
2034-2035		—
2035-2036		—
2036-2037		—
2037-2038		—
2038-2039		—
2039-2040		—
2040-2041		—
2041-2042		—
2042-2043		—
2043-2044		—
2044-2045		—
2045-2046		—
2046-2047		—
2047-2048		—
2048-2049		—
2049-2050		—
TOTAL	\$ 48,570	\$ 48,570

ELECTRIC DEPARTMENT

	G/O 2008	TAX NOTE 2010	TOTAL THIRD PARTY DEBT SERVICE	SELF FUNDED 2012	SELF FUNDED 2013	SELF FUNDED 2015	SELF FUNDED 2016	SELF FUNDED 2018	SELF FUNDED 2019	SELF FUNDED 2020		SELF FUNDED 2021		SELF FUNDED 2022			TOTAL SELF FUNDED DEBT SERVICE	TOTAL DEBT SERVICE
	ELECTRIC	ELECTRIC		ELECTRIC	ELECTRIC	ELECTRIC	ELECTRIC	ELECTRIC	ELECTRIC	ELECTRIC	ELECTRIC	ELECTRIC	ELECTRIC	ELECTRIC	ELECTRIC	ELECTRIC		
		60' BUCKET TRUCK		SMALL BUCKET TRUCK	BUCKET TRUCK	CHIPPER TRUCK	PICKUP	INTERNATIONAL WINCH	PICKUP	PRESSURE DIGGER	CHEVY PICKUP	FORD F350 UTILITY TRUCK	BUCKET TRUCK	BUCKET TRUCK	PICKUP	PICKUP		
2016-2017	\$ 46,633	\$ 20,670	\$ 67,303	\$ 25,407	\$ 34,646	\$ 18,478	\$ 13,220										\$ 91,751	\$ 159,054
2017-2018	\$ 48,554		\$ 48,554		\$ 34,646	\$ 18,478	\$ 13,220										\$ 66,344	\$ 114,898
2018-2019	\$ 47,229		\$ 47,229			\$ 18,478	\$ 13,220	\$ 64,262									\$ 95,959	\$ 143,188
2019-2020	\$ 49,041		\$ 49,041			\$ 18,478		\$ 64,262	\$ 13,954								\$ 96,693	\$ 145,734
2020-2021	\$ 50,741		\$ 50,741					\$ 64,262	\$ 13,954	\$ 110,163	\$ 11,016						\$ 199,394	\$ 250,135
2021-2022	\$ 52,332		\$ 52,332						\$ 13,954	\$ 110,163	\$ 11,016	\$ 11,751	\$ 64,262				\$ 211,145	\$ 263,477
2022-2023	\$ 53,812		\$ 53,812							\$ 110,163	\$ 11,016	\$ 11,751	\$ 64,262	\$ 64,262	\$ 11,016	\$ 10,282	\$ 282,751	\$ 336,563
2023-2024	\$ 55,181		\$ 55,181									\$ 11,751	\$ 64,262	\$ 64,262	\$ 11,016	\$ 10,282	\$ 161,572	\$ 216,753
2024-2025			\$ —											\$ 64,262	\$ 11,016	\$ 10,282	\$ 85,560	\$ 85,560
2025-2026			\$ —														\$ —	\$ —
2026-2027			\$ —														\$ —	\$ —
2027-2028			\$ —														\$ —	\$ —
2028-2029			\$ —														\$ —	\$ —
2029-2030			\$ —														\$ —	\$ —
2030-2031			\$ —														\$ —	\$ —
2031-2032			\$ —														\$ —	\$ —
2032-2033			\$ —														\$ —	\$ —
2033-2034			\$ —														\$ —	\$ —
2034-2035			\$ —														\$ —	\$ —
2035-2036			\$ —														\$ —	\$ —
2036-2037			\$ —														\$ —	\$ —
2037-2038			\$ —														\$ —	\$ —
2038-2039			\$ —														\$ —	\$ —
2039-2040			\$ —														\$ —	\$ —
2040-2041			\$ —														\$ —	\$ —
2041-2042			\$ —														\$ —	\$ —
2042-2043			\$ —														\$ —	\$ —
2043-2044			\$ —														\$ —	\$ —
2044-2045			\$ —														\$ —	\$ —
2045-2046			\$ —														\$ —	\$ —
2046-2047			\$ —														\$ —	\$ —
2047-2048			\$ —														\$ —	\$ —
2048-2049			\$ —														\$ —	\$ —
2049-2050			\$ —														\$ —	\$ —
TOTAL	\$ 403,524	\$ 20,670	\$ 424,194	\$ 25,407	\$ 69,292	\$ 73,912	\$ 39,659	\$ 192,785	\$ 41,862	\$ 330,488	\$ 33,049	\$ 35,252	\$ 192,785	\$ 192,785	\$ 33,049	\$ 30,846	\$1,291,168	\$1,715,362

WATER & WASTEWATER DEPARTMENT

	USDA CO 2003	TAX NOTE 2010	TWDB	TOTAL THIRD PARTY DEBT SERVICE	CO 2004	CO 2006	TWDB	TWDB		TOTAL THIRD PARTY DEBT SERVICE	TOTAL THIRD PARTY DEBT
	WATER	WATER	WATER	WATER	SEWER	SEWER	SEWER	SEWER	SEWER	SEWER	WATER AND SEWER
		REFIRB WATER TANKS	SHERRARD STREET PAD					2010 SEWER PLANT	2012 SEWER PLANT		
2016-2017	\$ 71,645	\$ 113,685	\$ 10,545	\$ 195,875	\$ 29,385	\$ 54,661	\$ 395,000	\$ 345,000		\$ 824,046	\$ 1,019,921
2017-2018	\$ 71,610		\$ 10,510	\$ 82,120	\$ 28,980	\$ 55,960	\$ 395,000	\$ 345,000	\$ 144,724	\$ 969,664	\$ 1,051,784
2018-2019	\$ 71,530		\$ 10,446	\$ 81,976	\$ 29,575	\$ 55,176	\$ 395,000	\$ 345,000	\$ 144,724	\$ 969,476	\$ 1,051,451
2019-2020	\$ 71,405		\$ 10,356	\$ 81,761	\$ 29,125	\$ 55,393	\$ 395,000	\$ 345,000	\$ 144,724	\$ 969,242	\$ 1,051,002
2020-2021	\$ 71,235		\$ 15,189	\$ 86,424	\$ 29,675	\$ 55,568	\$ 395,000	\$ 345,000	\$ 144,724	\$ 969,967	\$ 1,056,391
2021-2022	\$ 71,020		\$ 15,483	\$ 86,503	\$ 29,180	\$ 55,701	\$ 395,000	\$ 340,000	\$ 144,724	\$ 964,606	\$ 1,051,109
2022-2023	\$ 71,760			\$ 71,760	\$ 29,685	\$ 54,794	\$ 395,000	\$ 340,000	\$ 144,724	\$ 964,203	\$ 1,035,963
2023-2024	\$ 71,410			\$ 71,410	\$ 29,145	\$ 55,886	\$ 395,000	\$ 340,000	\$ 144,724	\$ 964,756	\$ 1,036,166
2024-2025	\$ 71,015			\$ 71,015	\$ 29,605	\$ 54,896	\$ 395,000	\$ 340,000	\$ 144,724	\$ 964,226	\$ 1,035,241
2025-2026	\$ 71,575			\$ 71,575	\$ 29,020	\$ 53,906	\$ 395,000	\$ 340,000	\$ 144,724	\$ 962,651	\$ 1,034,226
2026-2027	\$ 71,045			\$ 71,045	\$ 29,435	\$ 52,916	\$ 395,000	\$ 340,000	\$ 144,724	\$ 962,076	\$ 1,033,121
2027-2028	\$ 71,470			\$ 71,470	\$ 28,805	\$ 52,926	\$ 395,000	\$ 340,000		\$ 816,731	\$ 888,201
2028-2029	\$ 71,805			\$ 71,805	\$ 29,175	\$ 52,895	\$ 395,000	\$ 340,000		\$ 817,070	\$ 888,875
2029-2030	\$ 71,050			\$ 71,050	\$ 29,500	\$ 52,823	\$ 395,000	\$ 340,000		\$ 817,323	\$ 888,373
2030-2031	\$ 71,250			\$ 71,250	\$ 28,780	\$ 52,709	\$ 395,000	\$ 340,000		\$ 816,489	\$ 887,739
2031-2032	\$ 71,360			\$ 71,360	\$ 29,060	\$ 52,554	\$ 395,000	\$ 340,000		\$ 816,614	\$ 887,974
2032-2033	\$ 71,380			\$ 71,380	\$ 29,295	\$ 52,358	\$ 395,000	\$ 340,000		\$ 816,653	\$ 888,033
2033-2034	\$ 71,310			\$ 71,310	\$ 29,485	\$ 52,120	\$ 395,000	\$ 340,000		\$ 816,605	\$ 887,915
2034-2035	\$ 71,150			\$ 71,150	\$ 29,630	\$ 53,841	\$ 390,000	\$ 340,000		\$ 813,471	\$ 884,621
2035-2036	\$ 70,900			\$ 70,900	\$ 29,730	\$ 53,439	\$ 390,000	\$ 340,000		\$ 813,169	\$ 884,069
2036-2037	\$ 71,560			\$ 71,560	\$ 28,785	\$ 52,995	\$ 390,000	\$ 340,000		\$ 811,780	\$ 883,340
2037-2038	\$ 71,085			\$ 71,085	\$ 28,840	\$ 52,510	\$ 390,000	\$ 340,000		\$ 811,350	\$ 882,435
2038-2039	\$ 71,520			\$ 71,520	\$ 29,850	\$ 55,984	\$ 390,000	\$ 340,000		\$ 815,834	\$ 887,354
2039-2040	\$ 71,820			\$ 71,820	\$ 29,770	\$ 56,251	\$ 390,000	\$ 340,000		\$ 816,021	\$ 887,841
2040-2041	\$ 70,985			\$ 70,985	\$ 29,645	\$ 57,436	\$ —	\$ 340,000		\$ 427,081	\$ 498,066
2041-2042	\$ 71,060			\$ 71,060	\$ 29,475	\$ 57,498		\$ 340,000		\$ 426,973	\$ 498,033
2042-2043				\$ —	\$ 29,260	\$ 55,476				\$ 84,736	\$ 84,736
2043-2044				\$ —		\$ 58,455				\$ 58,455	\$ 58,455
2044-2045				\$ —		\$ 56,228				\$ 56,228	\$ 56,228
2045-2046				\$ —						\$ —	\$ —
2046-2047				\$ —						\$ —	\$ —
2047-2048				\$ —						\$ —	\$ —
2048-2049				\$ —						\$ —	\$ —
2049-2050				\$ —						\$ —	\$ —
TOTAL	\$ 1,854,955	\$ 113,685	\$ 72,527	\$ 2,041,167	\$ 791,895	\$ 1,583,354	\$ 9,450,000	\$ 8,865,000	\$ 1,447,245	\$22,137,494	\$24,178,661

WATER & WASTEWATER DEPARTMENT

	SELF FUNDED 2017		SELF FUNDED 2018				SELF FUNDED 2019			SELF FUNDED 2020			SELF FUNDED 2021		SELF FUNDED 2022			TOTAL SELF FUNDED DEBT SERVICE
	WATER	WATER	WATER	WATER	WATER	WATER	WATER	WATER	WATER	WATER	WATER	WATER	WATER	WATER	WATER	WATER	WATER	
	2009 PICKUP	TRAILER MOUNTED SEWER CLEANER	2002 JD BACKHOE	PICKUP	DUMP TRUCK	RIDING MOWER	BACKHOE	PICKUP	LEAK TRUCK	SKID LOADER	PICKUP	BACKHOE	TRACTOR	GATOR	PICKUP	PICKUP	PICKUP	WATER
2016-2017																		\$ —
2017-2018	\$ 8,262	\$ 12,852																\$ 21,115
2018-2019	\$ 8,262	\$ 12,852	\$ 11,549	\$ 4,590	\$ 14,688	\$ 1,836												\$ 53,778
2019-2020	\$ 8,262	\$ 12,852	\$ 11,549	\$ 4,590	\$ 14,688	\$ 1,836	\$ 18,360	\$ 4,590	\$ 11,016									\$ 87,745
2020-2021			\$ 11,549	\$ 4,590	\$ 14,688	\$ 1,836	\$ 18,360	\$ 4,590	\$ 11,016	\$ 9,180	\$ 6,426	\$ 19,278						\$ 101,515
2021-2022			\$ 11,549				\$ 18,360	\$ 4,590	\$ 11,016	\$ 9,180	\$ 6,426	\$ 19,278	\$ 7,344	\$ 2,387				\$ 90,131
2022-2023			\$ 11,549							\$ 9,180	\$ 6,426	\$ 19,278	\$ 7,344	\$ 2,387	\$ 7,344	\$ 2,387	\$ 6,426	\$ 72,322
2023-2024													\$ 7,344	\$ 2,387	\$ 7,344	\$ 2,387	\$ 6,426	\$ 25,888
2024-2025															\$ 7,344	\$ 2,387	\$ 6,426	\$ 16,157
2025-2026																		\$ —
2026-2027																		\$ —
2027-2028																		\$ —
2028-2029																		\$ —
2029-2030																		\$ —
2030-2031																		\$ —
2031-2032																		\$ —
2032-2033																		\$ —
2033-2034																		\$ —
2034-2035																		\$ —
2035-2036																		\$ —
2036-2037																		\$ —
2037-2038																		\$ —
2038-2039																		\$ —
2039-2040																		\$ —
2040-2041																		\$ —
2041-2042																		\$ —
2042-2043																		\$ —
2043-2044																		\$ —
2044-2045																		\$ —
2045-2046																		\$ —
2046-2047																		\$ —
2047-2048																		\$ —
2048-2049																		\$ —
2049-2050																		\$ —
TOTAL	\$ 24,787	\$ 38,557	\$ 57,744	\$ 13,770	\$ 44,065	\$ 5,508	\$ 55,081	\$ 13,770	\$ 33,049	\$ 27,541	\$ 19,278	\$ 57,835	\$ 22,033	\$ 7,161	\$ 22,033	\$ 7,161	\$ 19,278	\$ 468,650

WATER & WASTEWATER DEPARTMENT

	SELF FUNDED 2017		SELF FUNDED 2018				SELF FUNDED 2019			SELF FUNDED 2020			SELF FUNDED 2021		SELF FUNDED 2022			TOTAL SELF FUNDED DEBT SERVICE	TOTAL SELF FUNDED DEBT SERVICE
	SEWER	SEWER	SEWER	SEWER	SEWER	SEWER	SEWER	SEWER	SEWER	SEWER	SEWER	SEWER	SEWER	SEWER	SEWER	SEWER	SEWER		
	2009 PICKUP	TRAILER MOUNTED SEWER CLEANER	2002 JD BACKHOE	PICKUP	DUMP TRUCK	RIDING MOWER	BACKHOE	PICKUP	LEAK TRUCK	SKID LOADER	PICKUP	BACKHOE	TRACTOR	GATOR	PICKUP	PICKUP	PICKUP	SEWER	
2016-2017																		—	—
2017-2018	\$ 8,262	\$ 12,852																\$ 21,114	\$ 42,229
2018-2019	\$ 8,262	\$ 12,852	\$ 11,549	\$ 4,590	\$ 14,688	\$ 1,836												\$ 53,778	\$ 107,555
2019-2020	\$ 8,262	\$ 12,852	\$ 11,549	\$ 4,590	\$ 14,688	\$ 1,836	\$ 18,360	\$ 4,590	\$ 11,016									\$ 87,745	\$ 175,489
2020-2021			\$ 11,549	\$ 4,590	\$ 14,688	\$ 1,836	\$ 18,360	\$ 4,590	\$ 11,016	\$ 9,180	\$ 6,426	\$ 19,278						\$ 101,515	\$ 203,030
2021-2022			\$ 11,549				\$ 18,360	\$ 4,590	\$ 11,016	\$ 9,180	\$ 6,426	\$ 19,278	\$ 7,344	\$ 2,387				\$ 90,131	\$ 180,263
2022-2023			\$ 11,549							\$ 9,180	\$ 6,426	\$ 19,278	\$ 7,344	\$ 2,387	\$ 7,344	\$ 2,387	\$ 6,426	\$ 72,322	\$ 144,644
2023-2024													\$ 7,344	\$ 2,387	\$ 7,344	\$ 2,387	\$ 6,426	\$ 25,888	\$ 51,776
2024-2025															\$ 7,344	\$ 2,387	\$ 6,426	\$ 16,157	\$ 32,314
2025-2026																		—	—
2026-2027																		—	—
2027-2028																		—	—
2028-2029																		—	—
2029-2030																		—	—
2030-2031																		—	—
2031-2032																		—	—
2032-2033																		—	—
2033-2034																		—	—
2034-2035																		—	—
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TOTAL	\$ 24,787	\$ 38,557	\$ 57,744	\$ 13,770	\$ 44,065	\$ 5,508	\$ 55,081	\$ 13,770	\$ 33,049	\$ 27,541	\$ 19,278	\$ 57,835	\$ 22,033	\$ 7,161	\$ 22,033	\$ 7,161	\$ 19,278	\$ 468,650	\$ 937,300

DELAWARE SPRINGS GOLF COURSE

	SELF FUNDED 2015	SELF FUNDED 2016				SELF FUNDED 2017				SELF FUNDED 2018				SELF FUNDED CIP 2019					
	GOLF	GOLF	GOLF	GOLF	GOLF	GOLF	GOLF	GOLF	GOLF	GOLF	GOLF	GOLF	GOLF	GOLF	GOLF	GOLF	GOLF		
	GREENS MOWER	BUNKER RAKE	FAIRWAY MOWER	GATOR	GOLF CARTS	MOWER	CORE HARVESTER	WEIDENMANN TERRA SPIKE	GREENS SPRAYER	FAIRWAY MOWER	GREENS MOWER	GATOR	FAIRWAY SPRAYER	TOP DRESSER	GATOR	72" DECK MOWER	TRIM MOWER	BUNKER RAKE	
2016-2017	\$ 7,622	\$ 5,325	\$ 13,858	\$ 1,963	\$ 54,851														
2017-2018	\$ 7,622	\$ 5,325	\$ 13,858	\$ 1,963	\$ 54,851	\$ 11,272	\$ 3,672	\$ 8,079	\$ 14,505										
2018-2019	\$ 7,622	\$ 5,325	\$ 13,858	\$ 1,963	\$ 54,851	\$ 11,272	\$ 3,672	\$ 8,079	\$ 14,505	\$ 3,121	\$ 7,507	\$ 3,121	\$ 9,239						
2019-2020	\$ 7,622		\$ 13,858	\$ 1,963	\$ 54,851	\$ 11,272	\$ 3,672	\$ 8,079	\$ 14,505	\$ 3,121	\$ 7,507	\$ 3,121	\$ 9,239	\$ 9,239	\$ 3,121	\$ 7,391	\$ 7,391	\$ 3,234	
2020-2021			\$ 13,858	\$ 1,963		\$ 11,272				\$ 3,121	\$ 7,507	\$ 3,121	\$ 9,239	\$ 9,239	\$ 3,121	\$ 7,391	\$ 7,391	\$ 3,234	
2021-2022						\$ 11,272					\$ 7,507		\$ 9,239	\$ 9,239	\$ 3,121	\$ 7,391	\$ 7,391	\$ 3,234	
2022-2023											\$ 7,507		\$ 9,239	\$ 9,239		\$ 7,391	\$ 7,391	\$ 3,234	
2023-2024														\$ 9,239		\$ 7,391	\$ 7,391	\$ 3,234	
2024-2025																			
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TOTAL	\$ 30,489	\$ 15,974	\$ 69,292	\$ 9,816	\$ 219,405	\$ 56,358	\$ 11,016	\$ 24,236	\$ 43,514	\$ 9,364	\$ 37,533	\$ 9,364	\$ 46,195	\$ 46,195	\$ 9,364	\$ 36,956	\$ 36,956	\$ 16,168	

DELAWARE SPRINGS GOLF COURSE

	SELF FUNDED 2020						SELF FUNDED 2021	TOTAL SELF FUNDED DEBT SERVICE
	GOLF	GOLF	GOLF	GOLF	GOLF	GOLF	GOLF	
	GREENS MOWER	ROLLER	ROLLER	TORO PRO CORE	BUFFALO TURBINE BLOWER	Golf Carts	PUMP STATION	
2016-2017								\$ 83,620
2017-2018								\$ 121,147
2018-2019								\$ 144,135
2019-2020								\$ 169,187
2020-2021	\$ 8,200	\$ 3,696	\$ 3,696	\$ 6,467	\$ 3,121	\$ 63,453		\$ 169,090
2021-2022	\$ 8,200	\$ 3,696	\$ 3,696	\$ 6,467	\$ 3,121	\$ 63,453	\$ 9,153	\$ 156,178
2022-2023	\$ 8,200	\$ 3,696	\$ 3,696	\$ 6,467	\$ 3,121	\$ 63,453	\$ 9,153	\$ 141,785
2023-2024	\$ 8,200	\$ 3,696	\$ 3,696	\$ 6,467	\$ —	\$ 63,453	\$ 9,153	\$ 121,918
2024-2025	\$ 8,200	\$ 3,696	\$ 3,696	\$ 6,467	\$ —	\$ —	\$ 9,153	\$ 31,211
2025-2026							\$ 9,153	\$ 9,153
2026-2027							\$ 9,153	\$ 9,153
2027-2028							\$ 9,153	\$ 9,153
2028-2029							\$ 9,153	\$ 9,153
2029-2030							\$ 9,153	\$ 9,153
2030-2031							\$ 9,153	\$ 9,153
2031-2032							\$ 9,153	\$ 9,153
2032-2033							\$ —	\$ —
2033-2034							\$ —	\$ —
2034-2035							\$ —	\$ —
2035-2036							\$ —	\$ —
2036-2037							\$ —	\$ —
2037-2038							\$ —	\$ —
2038-2039							\$ —	\$ —
2039-2040							\$ —	\$ —
2040-2041							\$ —	\$ —
2041-2042							\$ —	\$ —
2042-2043							\$ —	\$ —
2043-2044							\$ —	\$ —
2044-2045							\$ —	\$ —
2045-2046							\$ —	\$ —
2046-2047							\$ —	\$ —
2047-2048							\$ —	\$ —
2048-2049							\$ —	\$ —
2049-2050							\$ —	\$ —
TOTAL	\$ 40,998	\$ 18,478	\$ 18,478	\$ 32,336	\$ 9,364	\$ 253,811	\$ 100,678	\$ 1,202,338

INTEREST & SINKING

	G/O 2008	I&S DEBT	TOTAL I&S DEBT
	STREETS	FIRE	
	STREET BONDS	FIRE STATION	
2016-2017	\$ 177,523	\$ 174,256	\$ 351,779
2017-2018	\$ 169,442	\$ 176,245	\$ 345,687
2018-2019	\$ 164,606	\$ 178,124	\$ 342,730
2019-2020	\$ 161,635	\$ 174,948	\$ 336,583
2020-2021	\$ 153,599	\$ 176,718	\$ 330,317
2021-2022	\$ 155,672	\$ 178,378	\$ 334,050
2022-2023	\$ 152,504	\$ 174,984	\$ 327,487
2023-2024	\$ 75,746	\$ 176,535	\$ 252,280
2024-2025		\$ 177,976	\$ 177,976
2025-2026		\$ 174,362	\$ 174,362
2026-2027		\$ 175,694	\$ 175,694
2027-2028		\$ 176,916	\$ 176,916
2028-2029			\$ —
2029-2030			\$ —
2030-2031			\$ —
2031-2032			\$ —
2032-2033			\$ —
2033-2034			\$ —
2034-2035			\$ —
2035-2036			\$ —
2036-2037			\$ —
2037-2038			\$ —
2038-2039			\$ —
2039-2040			\$ —
2040-2041			\$ —
2041-2042			\$ —
2042-2043			\$ —
2043-2044			\$ —
2044-2045			\$ —
2045-2046			\$ —
2046-2047			\$ —
2047-2048			\$ —
2048-2049			\$ —
2049-2050			\$ —
TOTAL	\$ 1,210,726	\$ 2,115,135	\$ 3,325,861



City of Burnet Fiscal and Budgetary Policy

I. PURPOSE

The City of Burnet is committed to financial management through integrity, prudent stewardship, planning, accountability, full disclosure and communication. The broad purpose of this Fiscal and Budgetary Policy is to enable the City to achieve and maintain a long-term stable and positive financial condition, and provide guidelines for the day-to-day planning and operations of the City's financial affairs.

The scope of this policy generally spans areas of accounting and financial reporting, internal controls, both operating and capital budgeting, revenue management, investment and asset management, debt management and forecasting. This is done in order to:

- A. Demonstrate to the citizens of Burnet, the investment community, and the bond rating agencies that the City is committed to a strong fiscal operation;
- B. Provide precedents for future policy-makers and financial managers on common financial goals and strategies;
- C. Fairly present and fully disclose the financial position of the City in conformity to generally accepted accounting principles (GAAP), as applicable to governmental accounting; and
- D. Demonstrate compliance with finance-related legal and contractual issues in accordance with the Texas Local Government Code and other legal mandates.

These policies should be reviewed and updated annually as part of the audit preparation process.

The budgeted funds for the City of Burnet include:

Governmental Funds: **General Fund** accounts for all financial resources except those required to be accounted for in another fund, and include basic governmental services, such as Fire/EMS, Police, Streets, Parks, and Administrative functions among others.

Debt Service Fund is used to account for the payment of general short-term and long-term debt principal and interest.

Capital Project Funds are used to account for the acquisition or construction of major capital facilities and equipment.

Special Revenue Funds account for specific revenues that are legally restricted for specific purposes. These currently include the Hotel Occupancy Tax, Police Seizure, Court Security and Technology.

Proprietary Funds: **Enterprise Funds** include the City's "business type" activities currently including utility funds and golf course.

Basis of Accounting and Basis of Budgeting

For internal reporting purposes, the City accounts and budgets for all funds using a modified cash method of accounting (hybrid blend of cash and accrual methods). This basis means that revenue is recognized in the accounting period in which it becomes available, while expenditures are recognized in the accounting period in which they are paid. Because the appropriated budget is used as the basis for control and comparison of budgeted and actual amounts, the basis for preparing the budget is the same as the basis of accounting.

For external reporting purposes, the modified accrual basis of accounting is used to present data in the governmental fund financial statements, while the accrual basis of accounting is used to present data in the Enterprise Fund financial statements.

II. OPERATING BUDGET

Budgeting is an essential element of the financial planning, control and evaluation process of municipal government. The operating budget is the City's annual financial operating plan. The annual budget includes the operating departments of the General Fund, Enterprise Funds, Debt Service Funds and Special Revenue Funds.

A. Preparation – The Charter (Section 7.02) requires that “on or before the 15th day of August of each fiscal year, the City Manager shall submit to the City Council a budget for the ensuing fiscal year”. Therefore, the budget will be presented to the City Council no later than the 15th of August to provide the City Council time to adopt the budget in the required time frame. A copy of the proposed budget will be filed with the City Secretary when it is submitted to the City Council. A copy will also be available on the City website for citizen review.

1. Proposed Budget –A proposed budget shall be prepared by the City Manager with the participation of all City Division Directors within the provision of the Charter.

2. The budget shall include four basic elements for review and evaluation:
 - a) Revenues

 - b) Personnel costs

 - c) Operations and maintenance

 - d) Capital and other non-project costs

3. The budget shall provide a complete financial plan of all City funds and activities for the ensuing fiscal year and, except as required by law or the Charter, shall be in such form as the City Manager deems desirable or the City Council may require. The budget shall begin with a clear general summary of its contents; shall show in detail all estimated income, indicate the proposed property tax levy, all proposed expenditures including Debt Service; and shall be so arranged as to show comparative figures for actual and estimated income and expenditures of the current fiscal year and actual income and expenditures of the preceding fiscal year. It shall indicate in separate sections as follows:
 - a) Goals and Objectives. The proposed goals, objectives and expenditures for current operations during the ensuing fiscal year, detailed for each fund by department or program, purpose or activity, and the method of financing such expenditures;

 - b) Capital Budget. Proposed capital expenditures during the ensuing fiscal year, detailed for each fund by department when practicable, and the proposed method of financing each capital expenditure; and

- c) **Enterprise Funds.** The anticipated income and expense and profit and loss for the ensuing year for each public utility or other enterprise fund operated by the City.

- 4. **Adoption** – Upon finalization of the budget appropriations, the City Council will hold a public hearing, and subsequently adopt by Ordinance the final budget as amended. The budget will be effective for the fiscal year beginning October 1st.

- 5. The Charter (Section 7.06) further states “a tax levy ordinance shall be made authorizing the property tax levy or levies and setting the tax rate or rates” prior to the beginning of the ensuing fiscal year.

- B. **Balanced Budget** – The goal of the City is to balance the operating budget with current revenues, whereby, current revenues would match and fund on-going expenditures/expenses.

- C. **Planning** – The budget process will be coordinated so that major policy issues are identified prior to the budget approval date. This will allow City Council adequate time for consideration of appropriate decisions and analysis of financial impacts.

- D. **Five-Year Financial Forecast** – A five-year financial forecast will be created and updated annually that will identify potential tax impacts, rate adjustments, capital improvements, equipment requirements, personnel and other factors that could impede the implementation of the City financial plans.

- E. **Reporting** – Reports comparing actual to budget will be presented to the City Council monthly. These reports will be in a format appropriate to enable the City Council to understand the overall budget and financial status.

- F. **Control and Accountability** – Each Division Director, appointed by the City Manager, will be responsible for the administration of his/her departmental budget. This includes accomplishing the goals and objectives adopted as part of the budget and monitoring each department budget for compliance with spending limitations.

- G. **Amendment by Council Before Adoption** - After public hearings, the Council may adopt the budget with or without amendment. It may add or increase programs or amounts and may delete or decrease any programs or amounts, except expenditures required by law or for Debt Service or for estimated cash deficit, provided that no amendment to the budget shall increase the authorized expenditures to an amount greater than the total of estimated income plus funds available from prior years.

- H. **Budget Amendments After Adoption** –The budget may be amended after adoption for unusual and unforeseen conditions that were not known at the time the budget was adopted.

All line item transfers require certification of availability of funds by the Finance Department. The City Manager shall have the authority to transfer within funds and from the General Fund to the Golf Course Fund.

The City Council may, by ordinance, amend the budget for expenditures in excess of the adopted budget, or revenue shortfalls that occur throughout the fiscal year.

The City will amend the budget at fiscal year's end, if needed, for revenue based expenditures that exceeded budgeted amounts due to increased revenue and grant funded expenditures for grants and policy driven expenditures previously approved by the City Council after the budget was adopted or last amended. The City will also amend the budget if necessary for any capital project timing adjustments, as well as any other known adjustments needed and approved.

- I. **Contingency Appropriations** – The budget may include contingency appropriations which could be used to offset unanticipated expenditures that might occur during the year.

- J. **Fund Balance Policies** – The City's fund balance is the accumulated difference between assets and liabilities within governmental funds and it allows the City to meet its contractual obligations, fund disaster or emergency costs, provide cash flow for timing purposes and fund non-recurring expenses appropriated by City Council. This policy establishes limitations on the purposes for which fund balances can be used in accordance with Governmental Accounting Standards Board (GASB) Statement Number 54.

1. The City's fund balance will report up to five components:

- a) Non-spendable Fund Balance – includes inherently non-spendable assets that will never convert to cash, as well as, assets that will not convert to cash soon enough to affect the current financial period. Assets included in this category are prepaid items, inventory and non-financial assets held for resale.
- b) Restricted Fund Balance – describes the portion of fund balance that is subject to legal restrictions, such as grants or hotel/motel tax and bond proceeds.

- c) Committed Fund Balance – describes the portion of fund balance that is constrained by limitations that the City Council has imposed upon itself, and remains binding unless the City Council removes the limitation.
 - d) Assigned Fund Balance – is that portion of fund balance that reflects the City’s intended use of the resource and is established in a less formal method by the City of that designated purpose.
 - e) Unassigned Fund Balance – represents funds that cannot be properly classified in one of the other four categories.
2. After fiscal year end, staff will report the projected fund balances to Council. In the event that unexpected, unbudgeted amounts are determined to be available in the general fund after year end, these funds may be used for any of the following purposes as approved by the City Council:
- a) To fund capital projects and non-recurring expenditures/expenses;
 - b) To fund equipment purchases in lieu of issuing debt;
 - c) To reduce outstanding City debt, including bonded indebtedness and unfunded pension liabilities;
 - d) To fund contingent liabilities and other similar obligations of the City;
 - e) To take other steps to reduce property tax rates or mitigate any future increases;
 - f) To hold those funds in reserve for future commitments or contingencies that may be pending;
 - g) To fund an economic uncertainty reserve of annual general fund operating expenditures;
 - h) Any other purpose as approved by the City Council.

K. **Failure to Adopt** – In accordance with Section 7.05 of the Charter, in the event the City Council fails to adopt a budget by September 30th, the City Manager proposed

budget shall be considered adopted until such time as Council adopts a new budget or amends the City Manager's proposed budget.

III. REVENUE MANAGEMENT

A. **Characteristics** – The City will strive for the following optimum characteristics in its revenue system:

1. Simplicity – The City, where possible and without sacrificing accuracy, will strive to keep the revenue system simple in order to reduce compliance costs for the taxpayer or service recipient.
2. Certainty – The City will understand its revenue sources and enact consistent collection policies to provide assurances that the revenue base will materialize according to budget.
3. Equity – The City shall make every effort to maintain equity in its revenue system; i.e., the City should seek to minimize subsidization between entities, funds, services, utilities, and customer classes, and ensure an on-going return on investment for the City.
4. Revenue Adequacy – The City should require there be a balance in the revenue system; i.e., the revenue base will have the characteristics of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.
5. Realistic and Conservative Estimates – Revenues will be estimated realistically, and conservatively, taking into account the volatile nature of various revenue streams.
6. Administration – The benefits of a revenue source should exceed the cost of levying and collecting that revenue.
7. Diversification and Stability – A diversified revenue system with a stable source of income shall be maintained. This will help avoid instabilities in two particular revenue sources due to factors such as fluctuations in the economy and variations in the weather.

B. **Internal Cost Recovery Fees** –

1. **General and Administrative Charges** – Administrative costs should be allocated to funds for services of general overhead. All expenses charged to the Administration and Mayor and Council departments are allocated out. These charges will be determined through an indirect cost allocation following accepted practices and procedures and reviewed by the City’s external auditors. Currently, this allocation of overhead is made to the Hotel/Motel Fund, Airport Fund, Electric Fund, Water/Wastewater Fund and the Golf Course Fund.

2. **Payment for Return on Investment, Fee In-Lieu of Franchise, and Fee In-Lieu of Property Taxes** – the intent of these transfers to General Fund are to provide a benefit to the citizens for the ownership of the various utility operations they own and to receive taxes and franchise fees similar to those paid by other privately owned utilities. These rates will be reviewed periodically by the City and, with Council action, may be amended as deemed necessary.
 - a) Electric Fund
 - 1) The Return On Investment (ROI), Fee In-Lieu of Franchise, and Fee In-Lieu of Property Taxes is a combined rate of \$0.019 per kWh sold.

 - b) Water/Wastewater Fund
 - 1) *Fee In-Lieu of Franchise*. This transfer is currently calculated at 5% of the gross operating revenues.

 - 2) *Fee In-Lieu of Property Tax*. This transfer is currently calculated at 3% of the gross operating revenues.

 - 3) *Return on Investment*. There is currently no ROI calculated on the Water/Wastewater Fund.

3. **Shop Allocation** – all charges to the City Shop are allocated on a prorated basis to those departments utilizing shop services. The percentage of proration is reviewed during the budgeting process and is meant to be a reasonably fair allocation based on the services provided.

C. **Other Considerations** – The following considerations and issues will guide the City in its revenue policies concerning specific sources of funds:

1. Cost/Benefit of Incentives for Economic Development – The City will use due caution in the analysis of any incentives that are used to encourage development. A cost/benefit (fiscal impact) analysis will be performed as part of the evaluation.
2. Non-Recurring Revenues – One-time or non-recurring revenues should not be used to finance current ongoing operations.
3. Property Tax Revenues – All real and business personal property located within the City will be valued based on the current appraisal supplied by the Burnet County Appraisal District.

Conservative budgeted revenue estimates result in not less than 97% of budgeted collection rate for current Ad Valorem taxes. For budgeting purposes, the City will forecast the proposed property tax rate using the effective maintenance and operations (M&O) rate plus the interest & sinking (I&S) rate needed to fund tax supported Debt Service. Increases to the M&O rate will be deliberated and determined by the City Council.

4. Interest Income – When applicable, interest earned from investments will be distributed to the funds in accordance with the cash balance of the fund from which the monies were provided to be invested.
5. User-Based Fees and Service Charges – For services associated with a City imposed user fee or charge, the direct or indirect costs of that service will be offset by a fee where possible. The City will review fees and charges periodically to ensure that fees provide adequate coverage for the cost of services. The City Council will determine how much of the cost of a service should be recovered by fees and charges.
6. Utility Fund Rates – The City will review and adopt rates as needed to generate revenues required to cover operating expenses, meet the legal requirements of all applicable bond covenants, and provide for an adequate level of working capital. A utility rate study will be conducted periodically to review rate methodology and ensure revenues will meet future needs.
7. Grants – All potential grants will be examined for matching requirements and must be approved by the City Council prior to making application of the grant.
8. Revenue Monitoring – Revenues, as they are received, will be regularly compared to budgeted revenues and variances will be investigated, and any significant abnormalities will be included in the monthly report to the City Council.

IV. EXPENDITURE POLICIES

- A. **Check Signing Authority** – All checks, vouchers, or warrants for the withdrawal of money from the City depositories shall be in accordance with all policies, ordinances and Charter as amended from time to time.
- B. **Personnel Costs** – Costs related to salaries and benefits are budgeted at 100% total costs, assuming open positions are filled throughout the fiscal year. New positions that are added during the budget process may have staggered hire dates with appropriate costs reflected in the budget.
- C. **Purchasing** – All City purchases of goods or services will be made in accordance with the City’s current Purchasing Policy as established by the City Manager, consistent with State Law. Formal bids are required for all purchases in excess of the bid law limit as established by State Law and amended from time to time (currently \$50,000), unless such purchase is made through a purchasing cooperative (Coop) or previously approved contract. Purchases in excess of the state bid law limit shall require Council approval, regardless of whether such purchase is made through a purchasing cooperative or bid.
- D. **Contracts and Change Orders** – Contracts and related change orders must follow the City Purchasing Policies and State Law.
- E. **Prompt Payment** – It is the City’s target for all invoices approved for payment by the proper City authorities to be paid within thirty (30) calendar days of receipt of goods or services or invoice date, whichever is later in accordance with State law. The City will take advantage of all purchase discounts, when possible.
- F. **Position Control** – The annual budget includes a set number of positions within departments when approved and adopted by City Council. Additional positions cannot be added without approval of the City Council. The City Manager may approve the transfer of authorized positions between departments if funds are available within the department or fund.

V. BUDGET CONTINGENCY PLAN

This policy is designed to establish general guidelines for managing revenue shortfalls resulting from local and national economic downturns that adversely affect the City’s revenue streams.

A. **Immediate Action** – Once a budgetary shortfall is projected, the City Manager will take the necessary actions to offset any revenue shortfall with a reduction in current expenses. The City Manager may:

1. Freeze all new hire and vacant positions except those deemed to be a necessity.
2. Review all planned capital expenditures.
3. Delay all “non-essential” spending or equipment replacement purchases.
4. Any other steps deemed necessary.

The City Manager shall report in a timely manner to the City Council the projected shortfall and the actions taken to resolve it.

B. **Further Action** – If the actions identified in subsection A are insufficient to offset the projected revenue deficit for the current fiscal year, the City Council may approve the following actions, in the order listed:

1. Apply unspent, unobligated surplus funds from prior fiscal years to fund one-time costs in the current fiscal year budget.
2. Authorize a reduction in the unobligated cash reserves from ninety (90) to seventy-five (75) days.
3. Direct other reductions in services, including workforce reductions.

C. **Replenish Surplus Funds** – As soon as practicable, without placing undue strain on City services, the City Council shall increase the unobligated surplus funds in the general fund, up to the 90-day amount required in Section XII (B) of this policy.

VI. CAPITAL IMPROVEMENT PROGRAM (CIP) BUDGET

The City’s goal is to provide excellent services to the customers within the community, meet growth related needs, and comply with all state and federal regulations.

A. **Goals and Objectives** – Council shall propose goals, objectives and expenditures for current operations during the ensuing fiscal year, detailed for each fund by

organization unit and program, purpose or activity, and the method of financing such expenditures as provided for in Section 7.04 A. of the Charter.

- B. **Preparation** – The Charter requires annual updates and adoption of a five-year capital improvement program (CIP) schedule as part of operating budget adoption process. The plan is reviewed and adjusted annually as needed, and year one is adopted as the current year capital budget. The capital budget will include capital projects, capital resources, and estimated operational impacts.

- C. **Control** – Capital projects should be appropriated in the capital budget. Availability of cash resources shall be certified by the Finance Department. CIP expenditures approved by the City Council shall not be used for other purposes.

- D. **Financing Programs** – Where applicable, assessments, impact fees, pro rata charges, or other fees should be used to fund capital projects which have a primary benefit to specific identifiable property owners.
 - 1. Recognizing that long-term debt is usually a more expensive financing method, alternative-financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives equal or exceeding the average life of the debt issue.

 - 2. Short-term financing can be used to fund other expenditures that do not fall into long term financing option criteria.

 - 3. Excess cash from previous years as approved by Council.

VII. SELF-FUNDED BUDGET

The self-funded budget is designed to fund equipment purchases and capital expenditures internally rather than using loan proceeds. A separate fund will be maintained for this purpose and is replenished by charges to the appropriate department for the budgeted asset purchase price and a 5% interest fee per year. The fee is designed to help build the fund and provide for inflation in the asset cost when subsequent purchases are made. Charges for each purchase will be made in equal monthly amounts spread over the budgeted life of the asset.

VIII. CAPITAL MAINTENANCE AND REPLACEMENT

The City recognizes that deferred maintenance increases future capital costs.

- A. **Infrastructure Maintenance** – On-going maintenance and major repair costs are included within the departmental operating budgets. These costs may be considered system repairs and may or may not be capitalized for accounting purposes.

IX. ACCOUNTING, AUDITING AND FINANCIAL REPORTING

- A. **Accounting** – The City is solely responsible for the recording and reporting of its financial affairs, both internally and externally. The Finance Department is responsible for establishing the structure for the City's Chart of Accounts and for assuring that procedures are in place to properly record financial transactions and report the City's financial position.
- B. **Audit of Accounts** – In accordance with the Charter, an independent audit of the City accounts will be performed every year. The auditor is retained by and is accountable directly to the City Council.
- C. **Internal Reporting** – The Finance Department will prepare internal financial reports, sufficient to plan, monitor and control the City's Financial affairs.

X. ASSET MANAGEMENT

- A. **Cash Management** –
 - 1. **Statement of Cash Management Philosophy** – The City shall maintain a comprehensive cash management program to include the effective collection of all accounts receivable, the prompt deposit of receipts to the City's depository, the payment of obligations, and the prudent investment of idle funds in accordance with this policy.
 - 2. Effective internal controls during the entire cash handling process from cash collection to bank depositing are necessary to prevent mishandling of City funds and are designed to safeguard and protect employees from inappropriate misconduct charges of mishandling funds by defining their duties and responsibilities.
 - 3. Each Department Director shall ensure that departmental procedures, as approved by the City Manager, are adequate to safeguard City funds.
 - 4. Staffing and training shall be reviewed periodically to ensure adequacy.

5. Daily deposits of City cash shall be performed.
6. The City shall conduct periodic reviews of internal controls and cash handling procedures.
7. The City Council, through Council action, may reallocate current cash balances between funds.

B. **Investment Policy Adopted** – City Council has formally approved a separate Investment Policy for the City of Burnet that meets the requirements of the Public Funds Investment Act (PFIA), Section 2256 of the Texas Local Government Code. All City investments will be made in accordance with the Investment Policy. The policy is reviewed annually by the City Council and applies to all financial assets held by the City.

C. **Fixed Assets** – These assets will be reasonably safeguarded and properly accounted for, and prudently insured.

1. **Capitalization Criteria** – For purposes of budgeting and accounting classification, the following criteria will be used to determine expenditures to be capitalized:
 - a) The asset is owned by the City.
 - b) The expected useful life of the asset must be longer than one year, or extend the life of an identifiable existing asset by more than one year.
 - c) The original cost of the asset must be at least \$5,000.
 - d) For utility infrastructure, the dollar threshold may be lower if item b) is met.
 - e) On-going repairs and general maintenance are not capitalized.
2. **New Purchases** – All costs associated with bringing the asset into working order will be capitalized as part of the asset cost. This will include startup costs, engineering or consultant type fees as part of the asset cost once the decision or commitment to purchase the asset is made. The cost of land acquired should include all related costs associated with its purchase.

3. Improvement and Replacement – Improvements will be capitalized when they extend the original life of an asset or when they make the asset more valuable than it was originally. The replacement of assets components will normally be expensed unless they are of a significant nature and meet all the capitalization criteria.
4. Contributed Capital – Infrastructure assets received from developers or as a result of annexation will be recorded as equity contributions when they are received.
5. Distributions Systems – All costs associated with public domain assets, such as streets and utility distribution lines will be capitalized in accordance with the capitalization policy. Costs should include engineering, construction and other related costs including the right of way acquisition.
6. Reporting and Inventory – The Finance Department will maintain the permanent records of the City's fixed assets, including description, cost, department of responsibility, date of acquisition, depreciation and expected useful life. Periodically, random sampling at the department level will be performed to inventory fixed assets assigned to that department. Responsibility for safeguarding the City's fixed assets lies with the department supervisor or manager whose department has been assigned the asset.

XI. DEBT MANAGEMENT

The City of Burnet recognizes the primary purpose of capital facilities is to provide services to the community. Using debt financing to meet the capital needs of the community must be evaluated according to efficiency and equity. Equity is resolved by determining who should pay for the cost of capital improvements. In meeting demand for additional services, the City will strive to balance the needs between debt financing and cash purchase methods.

The City will issue debt only for the purpose of acquiring or constructing capital assets for the general benefit of its citizens and to allow it to fulfill its various purposes as a city.

- A. **Usage of Debt** – Long-term debt financing will be considered for non-continuous capital improvements of which future citizens will be benefited. Alternatives for financing will be explored prior to debt issuance and include, but not be limited to:
 1. Grants
 2. Use of Reserve Funds

3. Use of Current Revenues
4. Contributions from developers and others
5. Leases
6. Impact Fees

When the City utilizes long-term financing, it will ensure that the debt is soundly financed by conservatively projecting revenue sources that will be used to pay the debt. It will not finance the improvement over a period greater than the useful life of the improvement and it will determine that the cost benefit of the improvement, including interest costs, is positive to the community.

The City may utilize the benefits of short-term financing to purchase operating equipment provided the debt doesn't extend past the useful life of the asset and the potential impact to the tax rate is within policy guidelines.

B. Types of Debt –

1. General Obligation Bonds (GO's) – General obligation bonds must be authorized by a vote of the citizens of Burnet or by Council action. They are used only to fund capital assets of the general government and are not to be used to fund operating needs of the City. The full faith and credit of the City as well as the City's ad valorem taxing authority back general obligation bonds.
2. Revenue Bonds – Revenue bonds will be issued to provide for the capital needs of any activities where the capital requirements are necessary for the continuation or expansion of a service. The improved activity shall produce a revenue stream to fund the Debt Service requirements of the necessary improvement to provide service expansion. The average life of the obligation should not exceed the useful life of the asset(s) to be funded by the bond issue and will generally be limited to no more than twenty (20) years.
3. Certificates of Obligation, Contract Obligations (CO's) – Certificates of obligation or contract obligations may be used to fund capital requirements in lieu of revenue bonds. Debt service for CO's may be either from general revenues (tax-supported) or supported by specific revenue stream(s) or a combination of both. Typically, the City may issue CO's when the following conditions are met:

- a) When the proposed debt will have minimal impact on future effective property tax rates;
 - b) When the projects to be funded are within the normal bounds of City capital requirements, such as for roads, parks, various infrastructure, vehicles, equipment and City facilities; and
 - c) When the average life of the obligation does not exceed the useful life of the asset(s) to be funded by the issue.
4. Self-supporting General Obligation Debt – Refers to general obligation debt issued for a specific purpose and repaid through dedicated revenues other than Ad Valorem taxes. The annual debt requirements are not included in the property tax calculation. The City also issues debt on behalf of the Burnet Economic Development Corporation (BEDC) whom then pledges Type B sales tax revenue for the repayment of that debt.
 5. Short-term Borrowing – The City may authorize the issuance of Public Property Finance Contractual Obligations (PPFCO) which are short-term obligations for the acquisition of personal public property, such as equipment. PPFCOs are payable from either Ad Valorem taxes or another dedicated revenue stream.
 6. Self-funded Debt – Provides for the finance of equipment and other short-term debt by the City. Self-funded Debt is not used in calculating the Debt Coverage Ratio.
 7. Seven Year Anticipation Tax Notes – The City may finance major equipment or capital needs using a Tax Note that can be financed up to seven years.

Any combination of these financing methods, or other methods as provided by law, that are the most financially advantageous for the City.

Each issuance will be assessed to ensure cost effectiveness and the repayment schedule should not exceed the expected useful life of the asset. Multiple equipment acquisitions can be grouped in a single PPFCO issue in order to develop economies of scale.

- C. **Method of Sale** – The City will use a competitive bidding process in the sale of bonds unless conditions in the bond market or the nature of the issue warrant a negotiated bid. The City will rely on the recommendation of the City’s financial advisor in the selection of the underwriter or direct purchaser.

- D. **Disclosure** – Full disclosure of operating costs along with capital costs will be made to the bond rating agencies and other users of financial information. City staff, with the assistance of a financial advisor and bond counsel, will prepare the necessary materials for presentation to the rating agencies and will aid in the production of the Preliminary Official Statements. The City will take responsibility for the accuracy of all financial information released.

- E. **Federal Requirements** – The City will maintain procedures to comply with arbitrage rebate and other Federal requirements.

- F. **Debt Structuring** – the City will issue bonds where the term of the bond will not exceed the useful life of the asset acquired. The structure should approximate level Debt Service unless operational matters dictate otherwise. Market factors, including but not limited to the effects of tax-exempt designations and the cost of early redemption options, will be given consideration during the structuring of long-term debt instruments.

- G. **Bond Reimbursement Resolutions** – The City may utilize bond reimbursements as a tool to manage its debt issues, due to arbitrage requirements and project timing. In so doing, the City uses its capital reserve cash to delay bond issues until such time when issuance is favorable and beneficial to the City.

The City Council may authorize a bond reimbursement resolution for capital projects and all types of debt. In the event of unexpected circumstances that delay the timing of projects, or market conditions that prohibit financially sound debt issuance, the approved project can be postponed and considered by a future council when circumstantial issues can be resolved.

The total outstanding bond reimbursements may not exceed the total amount of the City's reserve funds.

XII. OTHER FUNDING ALTERNATIVES

When at all possible, the City will research alternative funding opportunities prior to issuing debt or increasing user-related fees.

- A. **Grants** – all potential grants will be examined for any matching requirements and the source of those requirements identified. A grant funding worksheet, reviewed by Finance, that clearly identifies funding sources, outcomes and other relevant information will be presented and approved by the City Council prior to final submission of any grant application. It must be clearly understood that any resulting

operation requirements of the grant could be discontinued once the term and conditions of the project have been terminated. The City Council must authorize acceptance of any grant funding.

- B. **Use of Reserve Funds** – The City may authorize the use of reserve funds to potentially delay or eliminate a proposed bond issue. This may occur due to higher than anticipated fund balances in prior years, thus eliminating or reducing the need for debt proceeds, or postpone a bond issue until market conditions are more beneficial or timing of the related capital improvements does not correspond with the planned bond issue. Reserve funds used in this manner are replenished upon issuance of the proposed debt.
- C. **Developer Contributions** – The City will require developers who negatively impact the City’s utility capital plans to offset those impacts. These policies are further defined within the City’s utility line extension policy, utility oversizing policy and other development regulations or development policies as approved by the City Council.
- D. **Leases** – The City may authorize the use of lease financing for certain operating equipment when it is determined that the cost benefit of such an arrangement is advantageous to the City.
- E. **Impact Fees** – The City will impose impact fees as allowable under state law for both water and wastewater services. These fees will be calculated and reviewed in accordance with state statute. All fees collected will fund projects identified within the Capital Improvement Plan, as required by state laws.

XIII. FINANCIAL CONDITIONS, RESERVES, AND STABILITY RATIOS

The City of Burnet shall maintain the following minimum standards to provide a secure, healthy financial base for the City in the event of a natural disaster or other emergency, allow stability of City operations should revenues fall short of budgeted projections and provide available resources to implement budgeted expenditures as funds are available.

- A. **Operational Coverage** – the City’s goal is to maintain operations coverage of 100% so that operating revenues will at least equal or exceed current operating expenditures. Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques.
- B. **Operating Reserves** – The City will strive to maintain unrestricted cash reserves of ninety (90) days (24.66%) of net budgeted operating expenditures. For purposes of this policy, net budgeted operating expenditure is defined as total budgeted expenditures less Interfund transfers and charges, general Debt Service (tax

supported), direct cost for purchased power, payments from third party grant monies and discretionary capital investments. The minimum unrestricted cash reserve balance shall not fall below seventy-five (75) days (20.55%) without prior council authorization.

Reserve requirements will be calculated as part of the annual budget process and any additional required funds to be added to the reserve balances will be appropriated within the budget. Funds in excess of the minimum reserves may be expended for City purposes at the will of the City Council once it has been determined that use of the excess will not endanger reserve requirements in future years.

- C. **Liabilities and Receivables** – Procedures will be followed to maximize discounts and reduce penalties offered by creditors. Current liabilities should be paid within thirty (30) days of receiving the invoice. Accounts Receivable procedures will target collection for a maximum of thirty (30) days from the date of invoicing.

- D. **Bad Debt** - Receivables, other than EMS, aging past one hundred twenty (120) days will be forwarded to a collection agency and will be shown as uncollectable on the customer account. The City Manager, and/or his or her designee, is authorized to write-off non-collectable, non-utility and non EMS accounts that are delinquent for more than one hundred eighty (180) days. Utility accounts shall be written-off at, or before, the end of the fiscal year. Non-collectible EMS debts will be written off after three hundred sixty five (365) days.

- E. **Capital Project Funds** – Every effort will be made for all monies within the Capital Project Fund to be expended in a timely manner. The fund balance will be invested and income generated with offset increases in construction costs associated with the project. Capital project funds are intended to be expended in full, with any excess to be utilized for other authorized purposes or transferred to the Debt Service fund to service project-related Debt Service.

- F. **General Debt Service Funds** – Balances are maintained to meet contingencies and to make certain that the next year’s Debt Service payments may be met in a timely manner.

- G. **Investment of Reserve Funds** – The reserve funds will be invested in accordance with the City’s investment policy.

- H. **Debt Coverage Ratio** –The City will attempt to maintain a Debt Coverage Ratio of a minimum of 1.25 times for each fund and for the City as a whole, or as may be determined by the City Council.

- I. **Ratios/Trend Analysis** – Ratios and significant balances may be incorporated into budgeting process. This information will provide users with meaningful data to identify major trends of the City’s financial condition through analytical procedures.

The City will develop minimum/maximum levels for the above ratios/balances through analyzing of City historical trends and future projections. These ratios may be compared to other similar or regional municipalities for further analysis.

XIV. INTERNAL CONTROLS

- A. **Written Procedures** – Whenever possible, written procedures will be established and maintained for all functions involving cash handling and/or accounting throughout the City. These procedures will embrace the general concepts of fiscal responsibility set forth in this policy statement.
- B. **Internal Audit Program** – An internal audit program will be maintained to ensure compliance with City policies and procedures and to prevent the potential for fraud.
 1. **Departmental Audits** – Departmental processes will be reviewed to ensure dual control of City assets and identify the opportunity for fraud potential, as well as, to ensure that departmental internal procedures are documented and updated as needed.
 2. **Employee or Transactional Review** – Programs to be audited include Petty Cash, City Credit Card accounts, time entry, and travel. All discrepancies will be identified, and the employee’s Division Director will be notified. The City Manager will also be notified depending on the seriousness of the discrepancy.
- C. **Division Directors Responsibility** – Each Division Director is responsible for ensuring that good internal controls are followed throughout their department, that all City Manager directives are implemented and that all independent auditor internal control recommendations are addressed. Departments may develop and periodically update written internal control procedures specific to their department.

XV. STAFFING

The City’s goal as an employer is to attract and retain quality employees who provide excellent, friendly services to our community in an effective and efficient manner.

- A. **Adequate Staffing** – Staffing levels will be adequate for the fiscal functions of the City to operate effectively. Workload allocation alternatives will be explored before adding additional staff.

- B. **Salary Schedule Adjustments** – The City periodically conducts a comprehensive compensation study to ensure employees are fairly and adequately compensated. Pay scales have been adopted for each position within the City.

- C. **Additional Salary Adjustment** – Additional salary adjustments to adjust for inflation or other market forces may be recommended at the discretion of the City Manager.

- D. **Pay for Performance** – The City Manager may fund merit increases within the operating budget, and/or one time bonuses, incentives or stipends to aid in retaining quality employees and reward employees for productivity and job performance.

Definitions

Adopted – Adopted, as used in fund summaries and department and division summaries within the budget document, represent the budget as approved by formal action of the City Council which sets the spending limits for the fiscal year.

Ad Valorem – In proportion to value, a basis for levy of taxes on property.

Appropriation – An authorization made by the City Council through an approved budget which permits the City to incur obligations and to make expenditures of resources. Appropriations lapse at the end of the fiscal year.

Asset – Resources owned or held which have monetary value.

Audit – A comprehensive review of the manner in which the government's resources were actually utilized. A certified public accountant issues an opinion over the presentation of financial statements, tests the controls over the safekeeping of assets and makes recommendations for improvement where necessary.

Bond – A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

Budget – A plan of operation embodying an estimate of proposed expenditures for a given period and the proposed means of funding them.

Capital Budget – A plan of proposed capital outlays and the means of funding them for the current fiscal period.

Capital Improvement Program – The capital improvement program (CIP) is a comprehensive plan of capital investment projects which identifies priorities as to need, method of financing, and project costs and revenues that will result during a five year period. The program is a guide for identifying current and future fiscal year requirements and becomes the basis for determining the annual capital budget.

Cash Method of Accounting – A basis of accounting in which transactions are recorded when cash is either received or expended.

Charter –The Home Rule Charter initially adopted on July 27, 2000 and as subsequently amended, that establishes the City as an incorporated political subdivision (municipal government) in accordance with the statutes of the State of Texas. The Charter provides the form, roles and powers of the municipal government that is the City of Burnet.

Contingency Appropriation – A budgetary appropriation reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

Debt Coverage Ratio - The number of times the current combined Debt Service requirements or payments would be covered by the current operating revenues net of on-going operating expenses.

Debt Service – The City’s obligation to pay principal and interest on debt.

Delinquent Taxes – Taxes that remain unpaid after the date on which a penalty for nonpayment is attached. Property tax statements are mailed out in October and become delinquent if unpaid by January 1.

Department – a specific functional area within a City division.

Depreciation – The process of estimating and recording the expired useful life of a fixed asset which is used to distribute its cost over its revenue producing years.

Encumbrance – Any commitment of funds against an appropriation. It may be in the form of a purchase order or a contract. Encumbrance accounting is formally integrated into the accounting system for expenditure control purposes. An encumbrance differs from an account payable as follows: an account payable represents a legal liability to pay and results from the goods and/or services requested in a purchase order or contract having been delivered to the City. Until such time as the goods and/or services are delivered, the commitment is referred to as an encumbrance.

Enterprise Fund – A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including Depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance, public policy, management control, accountability, or other purpose.

Expenditures – If the accounts are kept on the accrual basis this term designates total charges incurred, whether paid or unpaid, including expenses, provision for the retirement of debt not reported as liability of the fund from which retired, and capital outlays. If the accounts are kept on

the cash basis, the term covers only actual disbursements for these purposes. Encumbrances are not considered expenditures.

Expense – Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges which are presumed to benefit the current fiscal period. Legal provisions sometimes make it necessary to treat as expense, charges whose benefits extend over future periods.

Fiscal Year – an accounting period, typically twelve months, to which the annual budget applies and at the end of which a city determines its financial position and results of operations. The City's fiscal year is October 1 through September 30.

Fixed Assets – Assets of a long-term character which are intended to continue to be held or used, such as land, building, machinery, furniture and other equipment.

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 in accordance with special regulations, restrictions, or limitations.

Fund Balance – The excess of a fund's assets over its liabilities and reserves.

General Fund – The fund that is available for any legal authorized purpose and which is therefore used to account for revenues and activities of ordinary governmental operations, except special revenue and enterprise funds.

Generally Accepted Accounting Principles (GAAP) – The uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

General Obligation Debt – Tax supported bonded debt which is backed by the full faith and credit of the City.

Grant – A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, education), but it is sometimes also for general purposes.

Impact Fees – Fees assessed to help defray a portion of the costs that naturally result from increased development. By Texas law, these fees must be used for capital acquisition or Debt Service relating to capital projects.

Infrastructure – Roads, bridges, curbs and gutters, streets, sidewalks, drainage systems, lighting systems, water lines wastewater line and other improvements that are installed for the common good.

Interfund Transfer – A movement of cash between funds for the purpose of return on investment or funding projects and operations.

Modified Accrual Basis of Accounting – a basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways: 1) revenues are not recognized until they are measurable and available and 2) expenditures are recognized in the period in which the governments in general normally liquidate the related liability, rather than when that liability is first incurred (if earlier).

Operating Budget – This budget, associated with providing on-going services to citizens, includes general expenditures such as personal services, professional services, maintenance costs, supplies and operating capital items.

Operating Revenues – Operating revenues are defined as those revenues received in the course of normal operations and do not include any one time payments or uses of fund balance for projects.

Program – A group of related activities performed by one or more departments or funds for the purpose of accomplishing a function for which the City is responsible.

Property Taxes – Used to describe all revenue received in a period from current taxes and delinquent taxes. Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

Revenue – The yield of taxes and other monetary resources that the City collects and receives into the treasury for public use. For those revenues which are recorded on the accrual basis, this term designates additions to assets which (1) do not increase any liability; (2) do not represent the recovery of an expenditure; (3) do not represent contributions of fund capital in enterprise funds. The same definition applies to those cases where revenues are recorded on the cash basis, except that additions would be partially or entirely to cash.

Revenue Bonds – Bonds of the City are supported by the revenue generating capacity.

Special Revenue Fund (SRF) – A fund used to account for the proceeds of a specific revenue source (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

Surplus – the excess of the assets of a fund over its liabilities; or if the fund has other resources and obligations; the excess of resources over the obligations.

Tax Base – The total value of all real, personal and mineral property in the City as of January 1st of each year, as certified by the County Appraisal District. The tax base represents net value after all exemptions.

Tax Levy – The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Tax Rate – Total tax rate is set by Council and is made up of two components; Debt Service and operations rates. It is the amount levied for each \$100 of assessed valuation.

Tax Supported Debt – Debt for which the City has pledged a repayment from its property taxes.

Transfers – Amounts transferred from one fund to another to assist in financing the services or programs for the recipient fund.

User Charges – The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Working Capital – for enterprise funds, the excess of current assets over current liabilities. Working capital of a fund is important because budgeted expenditures of the fund must be provided for from cash receipts during the year supplemented by working capital carried over from the prior years, if any.



Common Terms Used

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Enterprise Fund – A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including Depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance, public policy, management control, accountability, or other purpose.

Expenditures – If the accounts are kept on the accrual basis this term designates total charges incurred, whether paid or unpaid, including expenses, provision for the retirement of debt not reported as liability of the fund from which retired, and capital outlays. If the accounts are kept on

the cash basis, the term covers only actual disbursements for these purposes. Encumbrances are not considered expenditures.

Expense – Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges which are presumed to benefit the current fiscal period. Legal provisions sometimes make it necessary to treat as expense, charges whose benefits extend over future periods.

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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 in accordance with special regulations, restrictions, or limitations.

Fund Balance – The excess of a fund's assets over its liabilities and reserves.

General Fund – The fund that is available for any legal authorized purpose and which is therefore used to account for revenues and activities of ordinary governmental operations, except special revenue and enterprise funds.

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Grant – A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, education), but it is sometimes also for general purposes.

Impact Fees – Fees assessed to help defray a portion of the costs that naturally result from increased development. By Texas law, these fees must be used for capital acquisition or Debt Service relating to capital projects.

Infrastructure – Roads, bridges, curbs and gutters, streets, sidewalks, drainage systems, lighting systems, water lines wastewater line and other improvements that are installed for the common good.

Interfund Transfer – A movement of cash between funds for the purpose of return on investment or funding projects and operations.

Modified Accrual Basis of Accounting – a basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways: 1) revenues are not recognized until they are measureable and available and 2) expenditures are recognized in the period in which the governments in general normally liquidate the related liability, rather than when that liability is first incurred (if earlier).

Operating Budget – This budget, associated with providing on-going services to citizens, includes general expenditures such as personal services, professional services, maintenance costs, supplies and operating capital items.

Operating Revenues – Operating revenues are defined as those revenues received in the course of normal operations and do not include any one time payments or uses of fund balance for projects.

Program – A group of related activities performed by one or more departments or funds for the purpose of accomplishing a function for which the City is responsible.

Property Taxes – Used to describe all revenue received in a period from current taxes and delinquent taxes. Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

Revenue – The yield of taxes and other monetary resources that the City collects and receives into the treasury for public use. For those revenues which are recorded on the accrual basis, this term designates additions to assets which (1) do not increase any liability; (2) do not represent the recovery of an expenditure; (3) do not represent contributions of fund capital in enterprise funds. The same definition applies to those cases where revenues are recorded on the cash basis, except that additions would be partially or entirely to cash.

Revenue Bonds – Bonds of the City are supported by the revenue generating capacity.

Special Revenue Fund (SRF) – A fund used to account for the proceeds of a specific revenue source (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

Surplus – the excess of the assets of a fund over its liabilities; or if the fund has other resources and obligations; the excess of resources over the obligations.

Tax Base – The total value of all real, personal and mineral property in the City as of January 1st of each year, as certified by the County Appraisal District. The tax base represents net value after all exemptions.

Tax Levy – The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Tax Rate – Total tax rate is set by Council and is made up of two components; Debt Service and operations rates. It is the amount levied for each \$100 of assessed valuation.

Tax Supported Debt – Debt for which the City has pledged a repayment from its property taxes.

Transfers – Amounts transferred from one fund to another to assist in financing the services or programs for the recipient fund.

User Charges – The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Working Capital – for enterprise funds, the excess of current assets over current liabilities. Working capital of a fund is important because budgeted expenditures of the fund must be provided for from cash receipts during the year supplemented by working capital carried over from the prior years, if any.

Abbreviations Used

BEDC - Burnet Economic Development Corporation
FTE - Full time equivalent
TCEQ - Texas Commission on Environmental Quality
TWDB - Texas Water Development Board
SSES - Sanitation Sewer Evaluation Survey
GHRC - Galloway-Hammond Recreation Facility
M&O - Maintenance and Operations
I&S - Interest and Sinking
LCRA - Lower Colorado River Authority
FBO - Fixed Based Operator
CDC - Customer distribution charge
AMI - Advanced Metering Infrastructure
MDM - Meter data system
IVR - Interactive Voice Response