

TAX RATE INCREASE NOTICE

The vote to adopt the City of Falfurrias 2015 fiscal year tax rate will take place on Thursday, September 18, 2014 at a City Council Meeting 6:30 p.m. in the Falfurrias Police Department Conference Room at 205 E. Allen St., Falfurrias, Texas 78355.

The second public hearing will take place on September 10, 2014 at a special City Council meeting at 6:30 p.m. in the Falfurrias Police Department Conference Room at 205 E. Allen St., Falfurrias, Texas 78355.

The proposed budget is based on a tax rate of \$.500000. This is the same tax rate that was approved the last three years. At a City Council meeting on August 13, 2014 the City Council voted for a proposed tax rate of \$.52749 which means that when the actual tax rate is voted on it cannot exceed the proposed rate. The law requires on the budget cover page the following language, which is based on the proposed rate even though that is not the rate used to support the draft budget. On Final Passage, September 18, 2014 the City Council adopted a \$.50000 Maintenance & Operation Tax Rate and \$.00000 Debt Service Tax Rate.

This budget will raise more revenue from property taxes than last year's budget by an amount of \$10,056 at 100% collection rate using the \$.50000 per \$100 valuation, which is a 2.56 percent increase from last year. The Fiscal 2015 collection rate is budgeted at 88 percent. The property tax revenue to be raised from new property added to the tax roll this year is \$2,907.

FUND SUMMARY

GENERAL FUND	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
REVENUES	\$3,292,542	\$3,206,029	\$3,211,006
EXPENDITURES	\$2,969,844	\$3,270,557	\$3,564,599
OVER/(UNDER)	\$322,698	(\$64,528)	(\$353,593)
GENERAL FUND (SPEC PROJ GAME ROOMS)	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
REVENUES	\$0	\$878,878	\$912,178
EXPENDITURES	\$0	\$547,367	\$1,034,346
OVER/(UNDER)	\$0	\$331,511	(\$122,168)
GENERAL FUND - Combined	Actual	Amended	Adopted
REVENUES	\$3,292,542	\$4,084,907	\$4,123,184
EXPENDITURES	\$2,969,844	\$3,817,924	\$4,598,945
OVER/(UNDER)	\$322,698	\$266,983	(\$475,761)
SPECIAL REVENUE (Incl Homeland Security & JAG)	Actual	Amended	Adopted
REVENUES	\$271,243	\$158,357	\$183,846
EXPENDITURES	\$193,953	\$190,681	\$179,368
OVER/(UNDER)	\$77,290	(\$32,324)	\$4,478
CAPITAL PROJECTS (CONSTRUCTION)	Actual	Amended	Adopted
REVENUES	\$215,258	\$570,000	\$1,000,000
EXPENDITURES	\$338,504	\$139,452	\$1,430,548
OVER/(UNDER)	(\$123,246)	\$430,548	(\$430,548)
WATER, SEWER, & GAS FUND	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
REVENUES	\$2,964,610	\$3,147,465	\$3,166,397
EXPENDITURES (Including Depreciation)	\$2,545,081	\$2,715,201	\$3,295,917
OVER/(UNDER)	\$419,529	\$432,264	(\$129,520)
DEBT SERVICE FUND (FOR CAPITAL PROJECTS)	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
REVENUES	\$2,974,000	\$0	\$0
EXPENDITURES	\$2,969,583	\$0	\$0
OVER/(UNDER) (Bond Refinance)	\$4,417	\$0	\$0

TOTAL ALL FUNDS	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
REVENUES	\$9,717,653	\$7,802,372	\$8,473,427
EXPENDITURES	\$9,016,966	\$6,672,577	\$9,504,778
OVER/(UNDER)	\$700,687	\$1,129,795	(\$1,031,351)

WATER, SEWER, & GAS FUND (Modified Cash-Basis)	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
REVENUES	\$2,964,610	\$3,147,465	\$3,166,397
EXPENDITURES <i>(Excluding Depreciation)</i>	\$2,089,974	\$2,256,868	\$2,795,917
OVER/(UNDER)	\$874,636	\$890,597	\$370,480

PROPERTY TAX RATE

2014 M & O Tax Rate	\$0.50
2014 Debt Service Tax Rate	\$0.00
2014 Property Tax Rate	<u>\$0.50</u>

Tax Rate Calculation

2014 Total Taxable Value	\$80,507,115
2014 M & O Tax Rate (Per \$100 Valuation)	\$0.50
2014 Estimated M & O Tax Levy	<u>\$402,536</u>

2014 Total Taxable Value	\$80,507,115
2014 Debt Service Tax Rate (Per \$100 Valuation)	\$0.00
2014 Estimated Debt Service Tax Levy	<u>\$0</u>

2014 M & O Tax Levy	\$402,536
2014 Debt Service Tax Levy	\$0.00
2014 Total Tax Levy	<u><u>\$402,536</u></u>

GENERAL FUND

GENERAL FUND
Revenues

				FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
Admin	01	600401	Ad Valorem Taxes	\$343,110	\$343,109	\$354,231
Admin	01	601001	Prior Year Ad Val Taxes	\$32,669	\$32,669	\$28,550
Admin	01	603001	Penalty & Interest Taxes	\$24,755	\$24,755	\$19,578
Admin	01	603101	Del Tax Attorney Fees			
Municipal Crt	30	603130	DEL TAX ATTORNEY FEES	(\$4,263)		
Admin	01	604201	Franchise tax - CPL	\$134,396	\$136,848	\$132,690
Admin	01	604401	Franchise tax - CableTV	\$55,295	\$55,295	\$52,134
Admin	01	604501	VTX TELECOMME COMMUNICATION		\$8,463	\$4,714
Admin	01	604601	Franchise tax - Telecom	\$13,313	\$11,646	\$15,506
Admin	01	605001	Sales Tax	\$809,149	\$734,336	\$788,088
Admin	01	605101	Alcoholic Beverage Permit/Tax	\$240	\$1,250	\$1,250
Admin	01	611001	Garbage Reinstmt Fee	\$270	\$450	\$320
Admin	01	626001	Mechanical Permits	\$240	\$350	\$140
Admin	01	627001	Building Permits	\$6,239	\$17,394	\$26,140
Admin	01	628001	Electrical Permits	\$2,950	\$2,140	\$2,220
Admin	01	630001	Vendor Permits	\$15,279	\$2,870	\$1,610
Admin	01	631001	Moving Permits	\$1,200	\$200	\$200
Admin	01	636001	Municipal Court Fines	\$423,619	\$400,000	\$445,000
Admin	01	637001	Police Reports Fees	\$837	\$865	\$818
Admin	01	641001	Utility Board Oprting Fee	\$96,794	\$205,406	\$337,240
Admin	01	641101	Pilot Utility Fund Acct.	\$15,000		
Garbage	32	651032	Garbage Collections	\$679,022	\$681,220	\$708,941
Admin	01	656001	Tow Truck Fees	\$150	\$180	\$330
Admin	01	657001	City Election Fees	\$5	\$8	\$8
Admin	01	657101	Amusement Machine Fees (FY14 & FY15 in acct 983001)	\$568,059		
Admin	01	667001	Animal Control Fees	\$678	\$718	\$816
Admin	01	671001	Tax Certificates	\$10		
Admin	01	673001	Interest Income	\$3,523	\$3,522	\$446
Admin	01	674001	Intergovernmental Revenue	\$67,602	\$67,602	\$30,587
Admin	01	679001	Reimbursement Clear Lots		\$1,040	
Admin	01	680001	Miscellaneous Revenue	\$2,401	\$3,370	\$2,400
Admin	01	983001	Transfer In from Sp.Projects Fund		\$437,323	\$222,469
Police Dept	05	983005	Transfer In from Spec Rev - 68 Impound Fund		\$33,000	\$31,580
Police Dept	05	983005	Transfer In from Spec Rev - 72 MC Building Tech			\$3,000
TOTAL				\$3,292,542	\$3,206,029	\$3,211,006

GENERAL FUND - SUMMARY
Revenues

Line Item	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
PROPERTY TAXES	\$343,110	\$343,109	\$354,231
DELIQUENT PROPERTY TAXES	\$53,161	\$57,424	\$48,128
SALES TAX	\$809,149	\$734,336	\$788,088
COURT FINES	\$423,619	\$400,000	\$445,000
GARBAGE COLLECTIONS	\$679,022	\$681,220	\$708,941
FRANCHISE FEES	\$203,005	\$212,252	\$205,044
LICENSES AND PERMITS	\$596,158	\$26,425	\$33,852
INTEREST INCOME	\$3,523	\$3,522	\$446
TRANSFER IN FROM SPECIAL PROJECTS		\$437,323	\$222,469
TRANSFER IN FROM BUILDING SECURITY			\$3,000
TRANSFER IN FROM IMPOUND FUND		\$33,000	\$31,580
TRANSFER IN FROM UTILITY FUND	\$111,794	\$205,406	\$337,240
INTERGOVERNMENTAL REVENUE	\$67,603	\$67,602	\$30,587
MISCELLANEOUS	\$2,401	\$4,410	\$2,400
Total Revenue	\$3,292,542	\$3,206,029	\$3,211,006

GENERAL FUND - SPECIAL PROJECTS (GAME ROOMS)
Revenues

4300
657100

Line Item	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
Other Income (Youth Fee)		\$9,900	\$43,200
Amusement Machines Fees		\$868,978	\$868,978
Total Revenue	\$0	\$878,878	\$912,178

GENERAL FUND - SUMMARY
Expenditures

BY DEPARTMENT	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
ADMINISTRATION	\$393,477	\$638,479	\$662,120
POLICE DEPARTMENT	\$888,649	\$900,464	\$901,107
CODE ENFORCEMENT	\$0	\$0	\$90,995
VOLUNTEER FIRE DEPARTMENT	\$12,805	\$13,795	\$0
STREETS	\$317,275	\$281,182	\$436,963
PUBLIC WORKS	\$110,483	\$129,594	\$139,741
ANIMAL CONTROL	\$43,237	\$68,454	\$66,790
GOLF COURSE	\$28,750	\$25,000	\$25,000
PARKS & RECREATION	\$309,164	\$334,890	\$359,128
MUNICIPAL COURT	\$294,055	\$322,182	\$324,702
SANITATION	\$571,950	\$556,517	\$558,053
DEBT SERVICE			
TOTAL	\$2,969,844	\$3,270,557	\$3,564,599

GENERAL FUND
Expenditures

Dept 01

	ADMINISTRATION LINE-ITEM	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
801001	Salaries & Wages	\$114,685	\$179,772	\$203,775
801501	Mayor /Alderman	\$11,100	\$11,100	\$11,400
801701	Overtime	\$3,366	\$859	\$1,000
802001	Car Allowance	\$1,900	\$1,900	\$2,800
808001	Payroll Taxes	\$13,561	\$16,474	\$19,804
808501	Workers Compensation	\$1,472	\$2,056	\$3,605
809001	TMRS	\$1,917	\$2,293	\$3,426
809101	Group Health/Life,Dental	\$13,968	\$19,203	\$27,268
821001	Office Supplies	\$4,335	\$5,152	\$7,626
823001	Maint. & Repair Supplies	\$2,571	\$0	\$0
824001	Small Tools & Minor Equip	\$6,984	\$2,849	\$5,698
825501	Postage	\$1,536	\$3,099	\$3,800
826001	Misc./Operating Supplies	\$4,277	\$4,730	\$4,522
831501	Maint & Repair Supplies	\$1,398	\$14,458	\$2,000
839001	City Legal Consultant	\$405	\$64,850	\$19,000
840001	Pest Control Fees		\$560	\$560
842001	Accounting	\$26,724	\$30,961	\$25,000
843001	Professional Svc.-Other	\$54,817	\$59,215	\$35,000
846001	Consultants-Engineers	\$10,750	\$15,000	\$0
851001	Telephone	\$3,802	\$2,886	\$7,924
856001	Travel Expense	\$16,311	\$7,639	\$10,000
857501	Fees,Reg.,& Filing	\$4,040	\$2,500	\$2,618
860001	Advertising	\$5,333	\$11,207	\$15,000
862501	Cash (Short) & Over	(\$13)		\$0
870001	Pro/Cau/Liab.Ins./Bonding	\$29,622	\$62,197	\$29,622
877001	Electricity	\$7,928	\$7,928	\$8,000
891001	Equipment Rental-Xerox	\$4,815	\$4,815	\$4,500
892001	Equip Rent-Postage Meter	\$2,244	\$3,168	\$2,112
893001	Other Rental-P.O. Box		\$0	\$0
895901	Veteran's Services		\$7,000	\$7,000
896001	Fire Dept. Subsidy	\$17,200	\$17,200	\$17,200
905001	Dues & Subscriptions	\$2,442	\$18,817	\$15,000
910001	Brooks County/911 Subsidy	\$7,500	\$34,500	\$149,500
911001	City Election Expense	\$2,778	\$16,096	\$10,000
912001	Misc. - Other	\$13,709	\$7,995	\$7,360
	TOTAL	\$393,477	\$638,479	\$662,120

GENERAL FUND
Expenditures

Dept 05

	POLICE DEPARTMENT LINE-ITEM	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
801005	Salaries & Wages	\$462,510	\$471,289	\$482,917
801205	TEMPORARY	\$10,085	\$11,236	\$8,000
801705	Overtime	\$105,886	\$51,696	\$48,000
803505	Certification Pay	\$2,715	\$3,323	\$5,280
808005	Payroll Taxes	\$43,751	\$42,754	\$60,817
808505	Workers Compensation	\$17,536	\$22,925	\$16,895
809005	TMRS	\$10,006	\$10,006	\$11,528
809105	Group Health/Life, Dental	\$67,911	\$73,632	\$86,023
821005	Office Supplies	\$4,302	\$5,679	\$5,200
822005	Gasoline	\$49,562	\$54,184	\$42,136
823005	Maint. & Repair Supplies	\$20,703	\$16,921	\$12,424
824005	Small Tools & Minor Equip	\$10,758	\$3,757	\$4,300
826005	Operating Supplies	\$4,434	\$5,323	\$3,800
831005	Veh Maint & Rep Svc	\$8,336	\$8,336	\$5,100
831505	Maint & Repair - Equip	\$14,729	\$18,303	\$16,500
840005	Pest Control Fees		\$120	\$0
845005	Medical Expense	\$450	\$3,665	\$2,218
850005	Communications	\$20,304	\$20,304	\$19,707
851005	Telephone	\$8,694	\$11,209	\$11,680
856005	Travel Expense	\$4,074	\$4,074	\$3,500
857505	Fees, Reg., & Filing	\$2,053	\$2,906	\$2,062
858505	Donation	(\$1,000)	\$0	\$0
877005	Electricity		\$3,293	
891005	Equipment Rental - Xerox	\$4,133	\$4,133	\$4,000
899005	Prisoners Exp.(Pay Sher.)	\$7,400	\$8,000	\$8,240
905005	Dues & Subscriptions		\$1,881	\$1,400
912005	Misc.-other	\$1,974	\$225	\$500
913005	Uniforms	\$7,345	\$9,710	\$7,300
954005	PPFCO 2013 # 6400 & 6428 pmt		\$31,580	\$31,580
	TOTAL	\$888,649	\$900,464	\$901,107

GENERAL FUND
Expenditures

Dept 06

		FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
	CODE ENFORCEMENT LINE-ITEM			
801006	Salaries & Wages			\$30,526
801206	TEMPORARY			\$0
801706	Overtime			\$6,776
803506	Certification Pay			\$720
808006	Payroll Taxes			\$3,422
808506	Workers Compensation			\$1,521
809006	TMRS			\$1,493
809106	Group Health/Life, Dental			\$6,817
821006	Office Supplies			\$1,000
822006	Gasoline			\$5,800
823006	Maint. & Repair Supplies			\$3,000
824006	Small Tools & Minor Equip			\$500
826006	Operating Supplies			\$600
831006	Veh Maint & Rep Svc			\$1,500
831506	Maint & Repair - Equip			\$1,000
837006	Contract Service - Bldg Insp			\$18,000
840006	Pest Control Fees			\$0
845006	Medical Expense			\$0
850006	Communications			\$500
851006	Telephone			\$1,320
856006	Travel Expense			\$3,000
857506	Fees,Reg., & Filing			\$1,000
858506	Donation			\$0
891006	Equipment Rental - Xerox			\$0
899006	Prisoners Exp.(Pay Sher.)			\$0
905006	Dues & Subscriptions			\$500
912006	Misc.-other			\$500
913006	Uniforms			\$1,500
954006	Cap Outlay - Mach & Equip			\$0
	TOTAL	\$0	\$0	\$90,995

GENERAL FUND
Expenditures

Dept 10

	VOLUNTEER FIRE DEPT LINE-ITEM	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
808510	Workers Compensation	\$63		
826010	Misc. Supplies	(\$1,053)		
837010	Contract Service	\$13,795	\$13,795	move to Dept 6
	TOTAL	\$12,805	\$13,795	\$0

GENERAL FUND
Expenditures

Dept 015

		FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
	STREETS LINE-ITEM			
801015	Salaries & Wages	\$46,862	\$56,293	\$64,228
801215	TEMPORARY	\$9,193	\$9,847	\$12,060
801715	Overtime	\$3,110	\$2,140	\$9,640
808015	Payroll Taxes	\$4,838	\$5,268	\$11,511
808515	Workers Compensation	\$6,916	\$8,579	\$6,946
809015	TMRS	\$881	\$881	\$1,358
809115	Group Health/Life, Dental	\$9,937	\$12,483	\$13,634
822015	Gasoline	\$13,685	\$17,194	\$15,000
823015	Maint. & Repair Supplies	\$136,895	\$60,270	\$57,000
824015	Small Tools & Minor Equip	\$1,663	\$3,000	\$3,000
825015	Chemicals	\$1,793	\$1,793	\$4,500
826015	Operating Supplies	\$707	\$1,089	\$1,000
831015	Veh Maint & Rep Svc	\$548	\$13,354	\$10,000
831515	Maint. & Repair - Equip.	\$6,772	\$6,772	\$20,000
837015	Contract Labor		\$0	\$0
851015	Telephone	\$289	\$341	\$500
856015	Travel Expense	\$27	\$527	\$400
857515	Fees, Reg., & Filing		\$325	
877015	Electricity	\$52,843	\$60,154	\$61,000
913015	Uniforms	\$317	\$872	\$800
911115	CO 2014 \$600K debt service portion			\$124,386
954015	PPFCO 2013 # 6430 Purchase pmt	\$20,000	\$20,000	\$20,000
	TOTAL	\$317,275	\$281,182	\$436,963

PUBLIC WORKS
Expenditures

Dept 20

	PUBLIC WORKS LINE-ITEM	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
801020	Salaries & Wages	\$75,344	\$89,474	\$89,259
801720	Overtime	\$679	\$0	\$200
808020	Payroll Taxes	\$6,152	\$7,906	\$13,186
808520	Workers Compensation	\$81	\$122	\$845
809020	TMRS	\$1,289	\$1,289	\$1,617
809120	Group Health/Life, Dental	\$9,937	\$10,016	\$13,634
821020	Office Supplies	\$542	\$1,000	\$800
822020	Gasoline	\$2,936	\$3,234	\$3,000
823020	Maint. & Repair Supplies	\$1,422	\$1,021	\$1,000
824020	Small Tools & Minor Equip	\$1,906	\$3,810	\$4,000
826020	Operating Supplies	\$2,573	\$2,651	\$1,700
831020	Veh Maint & Rep Svc	\$90	\$215	\$200
831520	Maint & Repair - Equip	\$390	\$390	\$500
838020	Health Officer Fees	\$550		\$600
851020	Telephone	\$2,203	\$2,314	\$2,450
856020	Travel Expense	\$70	\$404	\$1,000
857520	Fees, Reg., & Filing Fees	\$12	\$1,067	\$1,000
877020	Electricity	\$3,835	\$4,042	\$4,000
913020	Uniforms	\$473	\$639	\$750
	TOTAL	\$110,483	\$129,594	\$139,741

ANIMAL CONTROL
Expenditures

Dept 25

	ANIMAL CONTROL LINE-ITEM	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
801025	Salaries & Wages	\$15,393	\$23,340	\$27,011
801725	Overtime		\$0	\$0
808025	Payroll Taxes	\$1,281	\$1,796	\$3,944
808525	Workers Compensation	\$616	\$1,153	\$1,072
809025	TMRS	\$272	\$680	\$470
809125	Group Health/Life,Dental	\$4,763	\$6,241	\$6,817
821025	Office Supplies	\$50		\$0
822025	Gasoline	\$2,699	\$2,500	\$2,500
823025	Maint. & Repair Supplies	\$1,198	\$1,267	\$402
825025	Mosquito Control	\$764	\$5,808	\$3,566
826025	Operating Supplies	\$9,326	\$17,073	\$14,860
830525	Maint & Repair Service	\$300	\$364	\$500
844025	Veterinary Expense	\$3,580	\$3,580	\$2,644
845025	Medical Expense		\$0	\$250
851025	Telephone	\$292	\$341	\$292
856025	Travel Expense	\$777	\$704	\$500
857525	Fees,Reg. & Filing	\$980	\$1,350	\$250
877025	Electricity	\$634	\$1,080	\$1,338
913025	Uniforms	\$313	\$1,177	\$374
	TOTAL	\$43,237	\$68,454	\$66,790

**GOLF COURSE
Expenditures**

Dept 26

	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
896026 PUBLIC WORKS LINE-ITEM			
Golf Course Subsidy	\$28,750	\$25,000	\$25,000
TOTAL	\$28,750	\$25,000	\$25,000

GENERAL FUND
Expenditures

Dept 028

		FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
	PARKS & RECREATION LINE-ITEM			
801028	Salaries & Wages	\$163,135	\$163,135	\$185,229
801228	Temporary Help	\$7,004	\$6,887	\$5,000
801728	Overtime	\$2,369	\$1,402	\$6,724
808028	Payroll Taxes	\$14,106	\$14,106	\$30,393
808528	Workers Compensation	\$8,316	\$12,023	\$10,199
809028	TMRS	\$2,943	\$2,943	\$2,752
809128	Group Health/Life,Dental	\$25,793	\$36,285	\$47,719
822028	Gasoline	\$4,410	\$7,942	\$5,000
823028	Maint. & Repair Supplies	\$23,474	\$8,952	\$10,000
824028	Small Tools & Minor Equip	\$80	\$125	\$0
825028	Chemicals	\$488	\$1,732	\$1,500
826028	Operating Supplies	\$2,267	\$1,600	\$1,600
830528	Maint & Repair Service	\$0	\$2,000	\$1,500
831028	Veh Maint & Rep Svc		\$761	\$500
831528	Maint & Repair - Equip	\$52	\$1,225	\$1,000
851028	Telephone	\$589	\$1,237	\$700
856028	Travel Expense	\$153	\$352	\$300
857528	Fees,Reg. & Filing		\$325	
877028	Electricity	\$24,888	\$31,385	\$29,000
913028	Uniforms	\$1,423	\$1,975	\$2,000
954028	PPFCO 2013 # 6430 Purchase pmt	\$27,675	\$38,498	\$18,012
	TOTAL	\$309,164	\$334,890	\$359,128

GENERAL FUND
Expenditures

Dept 30

	MUNICIPAL COURT LINE-ITEM	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
801030	Salaries & Wages	\$83,587	\$95,408	\$102,971
801730	Overtime	\$2,984	\$3,272	\$4,887
802030	Car Allowance	\$300	\$296	\$300
808030	Payroll Taxes	\$6,968	\$7,579	\$15,764
808530	Workers Compensation		\$0	\$225
809030	TMRS	\$1,199	\$1,199	\$1,488
809130	Group Health/Life,Dental	\$13,466	\$19,210	\$27,268
821030	Office Supplies	\$2,688	\$6,420	\$5,542
823030	Maint. & Repair Supplies	\$158	\$64	\$200
824030	Small Tools & Minor Equip.		\$1,130	\$1,500
825530	Postage		\$2,500	\$0
826030	Operating Supplies	\$879	\$943	\$1,248
831530	Maint. & Repair Svc.	\$857	\$857	\$1,000
847030	Delinquent Attorney Fees	\$31,357	\$24,761	
851030	Telephone	\$4,279	\$4,463	\$4,361
853030	Rental	\$7,800	\$7,800	\$7,800
856030	Travel Expense		\$961	\$1,500
857530	Fees,Reg. Filing	\$250	\$400	\$1,000
870030	Insurance & Bonding	\$50	\$50	\$0
877030	ELECTRICITY	\$2,167	\$2,873	\$3,101
891030	Equipment Rental-Xerox	\$3,810	\$3,810	\$3,575
896530	Municipal Court Costs	\$128,597	\$136,000	\$138,000
905030	Dues & Subscriptions	\$286	\$216	\$286
912030	Misc. - Other	\$2,372	\$1,970	\$2,686
	TOTAL	\$294,055	\$322,182	\$324,702

**GENERAL FUND
Expenditures**

Dept 32

	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
SANITATION SERVICES LINE-ITEM			
830032 Garbage Collections	\$567,433	\$552,000	\$558,053
920032 Bad debt	\$4,517	\$4,517	
TOTAL	\$571,950	\$556,517	\$558,053

GENERAL FUND - SPECIAL PROJECTS (GAME ROOMS)

Expenditures

		FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
	GAME ROOMS - LINE-ITEM			
6350	Maintenance & Repairs Expense		\$2,897	
843000	Professional Svc.- Other		\$58,248	
846000	Consultants Engineers		\$2,250	
856005	Travel		\$0	
860000	Advertising		\$1,000	
954005	Capital Outlay FY15 Police Dept		\$4,523	\$37,617
954015	Capital Outlay FY15 Street Sweeper			\$132,850
954020	Capital Outlay FY15 Public Works			\$198,327
954026	Capital Outlay FY15 Golf Course (list)			\$188,550
954028	Capital Outlay FY15 Parks Dept			\$254,533
954074	Cap. Outlay-Mach. & Equip.		\$41,126	
993000	Transfer Out- General Fund		\$437,323	\$222,469
	TOTAL	\$0	\$547,367	\$1,034,346

SPECIAL REVENUE FUNDS

			FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
	62 Gifts & Bequests				
Revenues					
	62 Gifts & Bequests	Total Revenues	\$0	\$0	\$0
	62 Gifts & Bequests				
	62 Gifts & Bequests	Gross Profit	\$0	\$0	\$0
Expenditures					
	62 Gifts & Bequests	Total Expenditures	\$0	\$0	\$0
	62 Gifts & Bequests	Net Income	\$0	\$0	\$0

			FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
	63 Motel / Hotel	LINE-ITEM			
Revenues					
603563	63 Motel / Hotel	Occupancy Tax	\$94,395	\$92,448	\$92,448
673063	63 Motel / Hotel	Interest Income	\$205	\$112	\$112
	63 Motel / Hotel	Total Revenues	\$94,601	\$92,560	\$92,560
	63 Motel / Hotel	Gross Profit	\$94,601	\$92,560	\$92,560
Expenditures					
823063	63 Motel / Hotel	Maint. & Repair Supplies	\$945	\$1,000	\$1,000
824063	63 Motel / Hotel	Small tools & minor equipment		\$1,000	\$1,000
856063	63 Motel / Hotel	Fees, Reg., & Filing		\$2,000	\$2,000
857063	63 Motel / Hotel	Travel Expense		\$5,000	\$5,000
860063	63 Motel / Hotel	Advertising	\$5,105	\$20,000	\$20,000
861563	63 Motel / Hotel	Heritage Museum	\$16,000	\$16,000	\$16,000
862563	63 Motel / Hotel	Fiesta	\$67,245	\$72,000	\$37,000
877063	63 Motel / Hotel	Electricity	\$2,141	\$7,000	\$7,000
882063	63 Motel / Hotel	Maint. & Repair Svc.		\$1,000	\$1,000
905063	63 Motel / Hotel	Dues And Subscriptions	\$228	\$500	\$500
912063	63 Motel / Hotel	Miscellaneous-Operating		\$1,000	\$1,000
	63 Motel / Hotel	Total Expenditures	\$91,665	\$126,500	\$91,500
	63 Motel / Hotel	Net Income	\$2,936	(\$33,940)	\$1,060



			FY 2013	FY 2014	FY 2015
			Actual	Amended	Adopted
	67 Law Enf Training	LINE-ITEM			
Revenues					
661067	67 Law Enf Training	Training Grant		\$2,000	\$2,000
673067	67 Law Enf Training	Interest Income	\$1	\$50	\$50
	67 Law Enf Training	Total Revenues	\$1	\$2,050	\$2,050
	67 Law Enf Training	Gross Profit	\$1	\$2,050	\$2,050
Expenditures					
856067	67 Law Enf Training	Travel Expense		\$1,500	\$1,500
859067	67 Law Enf Training	Training Fees		\$550	\$550
	67 Law Enf Training	Total Expenditures	\$0	\$2,050	\$2,050
	67 Law Enf Training	Net Income	\$1	\$0	\$0

			FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
	68 PD Impound	LINE-ITEM			
Revenues					
636568	68 PD Impound	Impound Fees	\$113,050	\$44,000	\$44,000
673068	68 PD Impound	Interest Income	\$249	\$190	\$190
	68 PD Impound	Total Revenues	\$113,299	\$44,190	\$44,190
	68 PD Impound	Gross Profit	\$113,299	\$44,190	\$44,190
Expenditures					
822068	68 PD Impound	Operating Supplies	\$2,441	\$247	\$247
823068	68 PD Impound	Maint. & Repair Supplies	\$745	\$0	\$0
823368	68 PD Impound	Impound Veh Repair Supply	\$0	\$0	\$0
831568	68 PD Impound	Maint. & Repair Equip.	\$0	\$0	\$0
836068	68 PD Impound	Wrecker Service	\$17,585	\$10,950	\$10,950
841568	68 PD Impound	Contracted Service	\$21,500	\$0	\$0
885068	68 PD Impound	Maint.& Repair Svc.-Equip	\$0	\$0	\$0
912068	68 PD Impound	Misc. - Other	\$2,319	\$0	\$0
954068	68 PD Impound	S/B Transfer out to General Fund		\$31,580	\$31,580
	68 PD Impound	Total Expenditures	\$44,591	\$42,777	\$42,777
	68 PD Impound	Net Income	\$68,708	\$1,413	\$1,413

			FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
	70 PD Seizure	LINE-ITEM			
Revenues					
637570	70 PD Seizure	Forfeitures	\$0	\$1,350	\$25,000
673070	70 PD Seizure	Interest Income	\$30	\$5	\$5
	70 PD Seizure	Total Revenues	\$30	\$1,355	\$25,005
	70 PD Seizure	Gross Profit	\$30	\$1,355	\$25,005
Expenditures					
821070	70 PD Seizure	Office Supplies	\$0	\$0	\$1,500
822070	70 PD Seizure	Operating Supplies	\$0	\$390	\$3,500
824070	70 PD Seizure	Small Tools & Minor Equipment	\$0	\$0	\$4,000
837570	70 PD Seizure	PD Veh Contract Repair	\$0	\$0	\$1,500
841570	70 PD Seizure	Contracted Service	\$0	\$0	\$2,000
844070	70 PD Seizure	Veterinary Expense	\$0	\$0	\$500
858570	70 PD Seizure	Drug Free Programs	\$155	\$400	\$2,000
859570	70 PD Seizure	Informant	\$0	\$400	\$5,000
912070	70 PD Seizure	Miscellaneous-Operating	\$0	\$0	\$3,000
	70 PD Seizure	Total Expenditures	\$155	\$1,190	\$23,000
	70 PD Seizure	Net Income	(\$125)	\$165	\$2,005

			FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted	
	71	M.C. Technology				
Revenues						
637571	71	M.C. Technology	Fines & Forfeitures	\$4,402	\$10,384	\$12,000
673071	71	M.C. Technology	Interest Income	\$4	\$4	\$4
	71	M.C. Technology	Total Revenues	\$4,406	\$10,388	\$12,004
	71	M.C. Technology	Gross Profit	\$4,406	\$10,388	\$12,004
Expenditures						
821071	71	M.C. Technology	Office Supplies		\$0	\$500
822071	71	M.C. Technology	Operating Supplies	\$3,297	\$10,000	\$9,500
824071	71	M.C. Technology	Small Tools & Minor Equipment	\$0	\$0	\$1,640
831571	71	M.C. Technology	Maint. & Repair-Equip.	\$182	\$364	\$364
	71	M.C. Technology	Total Expenditures	\$3,479	\$10,364	\$12,004
	71	M.C. Technology	Net Income	\$927	\$24	\$0

			FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
	72 M.C. Building Security	LINE-ITEM			
Revenues					
637572	72 M.C. Building Security	Forfeitures	\$3,281	\$7,777	\$8,000
673072	72 M.C. Building Security	Interest Income	\$63	\$37	\$37
	72 M.C. Building Security	Total Revenues	\$3,343	\$7,814	\$8,037
	72 M.C. Building Security	Gross Profit	\$3,343	\$7,814	\$8,037
Expenditures					
801072	72 M.C. Building Security	Officer Salary (Court Room Security)	\$0	\$3,000	\$3,000
824072	72 M.C. Building Security	Small Tools & Equip.	\$0	\$800	
831572	72 M.C. Building Security	Maint & Repair	\$0	\$4,000	\$5,037
846072	72 M.C. Building Security	Consultants Eng.	\$0	\$0	
856072	72 M.C. Building Security	Travel Expense	\$0	\$0	
859072	72 M.C. Building Security	Training Fees	\$0	\$0	
954072	72 M.C. Building Security	Cap. Outlay - Mach. & Equip	\$0	\$0	
	72 M.C. Building Security	Total Expenditures	\$0	\$7,800	\$8,037
	72 M.C. Building Security	Net Income	\$3,343	\$14	\$0



		LINE-ITEM	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
	73 PD Federal Forfeiture				
Revenues					
673073	73 PD Federal Forfeiture	Interest Income	\$0		
	73 PD Federal Forfeiture	Total Revenues	\$0	\$0	\$0
	73 PD Federal Forfeiture	Gross Profit	\$0	\$0	\$0
Expenditures					
	73 PD Federal Forfeiture	Total Expenditures	\$0	\$0	\$0
	73 PD Federal Forfeiture	Net Income	\$0	\$0	\$0

LINE-ITEM		FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
HOMELAND SECURITY				
Revenues				
6610	Grant Income	\$54,064		
	Total Revenues	\$54,064	\$0	\$0
Expenditures				
6350	Maintenance & Repairs Expense	\$425		
822005	Vehicle Mileage	\$8,066		
954005	Capital Outlay	\$45,573		
	Total Expenditures	\$54,064	\$0	\$0
	Net Income	\$0	\$0	\$0

LINE-ITEM	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
JAG GRANT			
Revenues			
6015 Grant Income	\$1,499		
Total Revenues	\$1,499	\$0	\$0
Expenditures			
8017 Overtime			
8235 Small Tools & Minor Equipment			
8240 Small Tools & Minor Equipment			
8360 Contract Labor			
9540 Capital Outlay-Mach & Equip			
Total Expenditures	\$0	\$0	\$0
Net Income	\$1,499	\$0	\$0

	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
SPECIAL REVENUE FUND			
62 Gifts & Bequests	\$0	\$0	\$0
63 Motel / Hotel	\$94,601	\$92,560	\$92,560
67 Law Enf Training	\$1	\$2,050	\$2,050
68 PD Impound	\$113,299	\$44,190	\$44,190
70 PD Seizure	\$30	\$1,355	\$25,005
71 M.C. Technology	\$4,406	\$10,388	\$12,004
72 M.C. Building Security	\$3,343	\$7,814	\$8,037
73 PD Federal Forfeiture	\$0	\$0	\$0
Homeland Security	\$54,064	\$0	\$0
JAG	\$1,499	\$0	\$0
TOTAL REVENUE - SPECIAL REVENUE	\$271,243	\$158,357	\$183,846

62 Gifts & Bequests	\$0	\$0	\$0
63 Motel / Hotel	\$91,665	\$126,500	\$91,500
67 Law Enf Training	\$0	\$2,050	\$2,050
68 PD Impound	\$44,591	\$42,777	\$42,777
70 PD Seizure	\$155	\$1,190	\$23,000
71 M.C. Technology	\$3,479	\$10,364	\$12,004
72 M.C. Building Security	\$0	\$7,800	\$8,037
73 PD Federal Forfeiture	\$0	\$0	\$0
Homeland Security	\$54,064	\$0	\$0
JAG	\$0	\$0	\$0
TOTAL EXPENDITURES - SPECIAL REV	\$193,953	\$190,681	\$179,368

Net Income	\$77,290	(\$32,324)	\$4,478
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CAPITAL PROJECTS

LINE-ITEM	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
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FUND 4

WATER SYSTEM IMPROVEMENT (U.S. Dept Ag Direct Grant 10.76)

Revenues					
	4050	Sales of Materials	\$0	\$0	
	4200	Finance Charge Income	\$0	\$0	
	4900	Sales/Fees Discounts	\$0	\$0	
	641000	Utility BRD OPR FEE	\$39,000	\$0	
	641001	Utility Board Operating	\$0	\$0	
	661000	Grant Revenue			\$0
	981800	Bond Proceeds	\$2,935,000		
	Water System Impr	Total Revenues	\$2,974,000	\$0	\$0
Cost of Sales					
	5000	Cost of Sales	\$0	\$0	
	5400	Cost of Sales-Salary & Wage	\$0	\$0	
		Total Cost of Sales	\$0	\$0	\$0
		Gross Profit	\$2,974,000	\$0	\$0
Expenditures					
	6800	Freight Expense			
	6900	Purchase Disc-Expense Items			
	803000	Inspection Fees			
	836500	Miscellaneous			
	838100	Adm & Legal Expenses			
	838500	Project Inspection Fees			
	839500	Architectural & Engineering			
	841000	Legal & Professional	\$57,583		
	896100	Relocation Expenses			
	896200	Contingencies			
	954000	CAPITAL OUTLAY			
	954100	Land, Structures, ROW			
	955100	Construction	\$123,246		\$0
	961500	Principal - Utility Board	\$39,000		
	964000	Escrow Payment	\$2,873,000		
	981300	Cash Advances USDA			
	Water System Impr	Total Expenditures	\$3,092,829	\$0	\$0
		Net Income	(\$118,829)	\$0	\$0

LINE-ITEM	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
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FUND 5	Water & Sewer Line Imp (CBDG Contract # 711189)
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Revenues	661072	Grant TxCBDG 711189	\$215,258		
Water & Sewert Line Impr		Total Revenues	\$215,258	\$0	\$0
Cost of Sales		Cost of Sales			
		Total Cost of Sales	\$0	\$0	\$0
		Gross Profit	\$215,258	\$0	\$0
Expenditures	839572	Engineering - Water			
	839672	Engineering - Sewer			
	955172	Water Improvement-Construction	\$215,258		
Water & Sewert Line Impr		Total Expenditures	\$215,258	\$0	\$0
		Net Income	\$0	\$0	\$0

LINE-ITEM	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
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CERTIFICATE OF OBLIGATION - New in FY14 Streets (\$600K less \$30K issuance cost)

		FUND 8		
Revenues				
	4000	Professional Fees		
	4050	Sales of Materials		
	4100	Interest Income		
	4200	Finance Charge Income		
	4300	Other Income		
	4900	Sales/Fees Discounts		
	6015	Bond Income	\$570,000	
	CO 2014	Total Revenues	\$0	\$570,000
				\$0
Cost of Sales				
	5000	Cost of Sales		
	5400	Cost of Sales-Salary & Wage		
	5900	Inventory Adjustments		
		Total Cost of Sales	\$0	\$0
				\$0
		Gross Profit	\$0	\$570,000
Expenditures				
	6000	Wages Expense		
	6050	Employee Benefit Programs Exp		
	6100	Payroll Tax Expense		
	6150	Bad Debt Expense		
	6200	Income Tax Expense		
	6250	Other Taxes Expense		
	6300	Rent or Lease Expense		
	6350	Maintenance & Repairs Expense		
	6400	Utilities Expense		
	6450	Office Supplies Expense		
	6500	Telephone Expense		
	6550	Other Office Expense		
	6600	Advertising Expense		
	6650	Commissions and Fees Expense		
	6800	Freight Expense		
	6850	Service Charge Expense		
	6900	Purchase Disc-Expense Items		
	6950	Insurance Expense		
	7050	Depreciation Expense		
	7100	Gain/Loss - Sale of Assets Exp		
	954015	Cap. Outlay - Mach & Equip	\$139,452	\$430,548
	CO 2014	Total Expenditures	\$0	\$139,452
				\$430,548
		Net Income	\$0	\$430,548
				(\$430,548)

		LINE-ITEM	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
FUND 10		Hurricane Ike Funding			
Revenues					
	4050	Sales of Materials	\$0	\$0	
	4200	Finance Charge Income	\$0	\$0	
	4900	Sales/Fees Discounts	\$0	\$0	
	641000	Utility BRD OPR FEE	\$0	\$0	
	641001	Utility Board Operating	\$0	\$0	
	661000	Grant Revenue			\$1,000,000
		Hurricane Ike Funding			
		Total Revenues	\$0	\$0	\$1,000,000
Cost of Sales					
	5000	Cost of Sales	\$0	\$0	
	5400	Cost of Sales-Salary & Wage	\$0	\$0	
		Total Cost of Sales	\$0	\$0	\$0
		Gross Profit	\$0	\$0	\$1,000,000
Expenditures					
	6800	Freight Expense			
	6900	Purchase Disc-Expense Items			
	803000	Inspection Fees			
	836500	Miscellaneous			
	838100	Adm & Legal Expenses			
	838500	Project Inspection Fees			
	839500	Architectural & Engineering			
	896100	Relocation Expenses			
	896200	Contingencies			
	954000	CAPITAL OUTLAY			
	954100	Land, Structures, ROW			
	955100	Construction			\$1,000,000
	981300	Cash Advances USDA			
		Hurricane Ike Funding			
		Total Expenditures	\$0	\$0	\$1,000,000
		Net Income	\$0	\$0	\$0

	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted	
CAPITAL PROJECTS FUND				
Water System Impr Water & Sewert Line Impr CO 2014 Hurricane Ike Funding	Total Revenues	\$2,974,000.00	\$0.00	\$0.00
	Total Revenues	\$215,258.06	\$0.00	\$0.00
	Total Revenues	\$0.00	\$570,000.00	\$0.00
	Total Revenues	\$0.00	\$0.00	\$1,000,000.00
	TOTAL REVENUE - CAPITAL PROJECTS	\$3,189,258	\$570,000	\$1,000,000

Water System Impr Water & Sewert Line Impr CO 2014 Hurricane Ike Funding	Total Expenditures	\$3,092,829	\$0	\$0
	Total Expenditures	\$215,258	\$0	\$0
	Total Expenditures	\$0	\$139,452	\$430,548
	Total Expenditures	\$0	\$0	\$1,000,000
	TOTAL EXPENDITURES - CAPITAL PROJECTS	\$3,308,088	\$139,452	\$1,430,548

CAPITAL PROJECTS TOTALS

(\$118,829)

\$430,548

(\$430,548)

Less Debt Issuance Refinance

	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted	
CAPITAL PROJECTS FUND - DEBT PORTION				
Water System Impr Water & Sewert Line Impr CO 2014 Hurricane Ike Funding	Total Revenues	\$2,974,000.00	\$0.00	\$0.00
	Total Revenues	\$0.00	\$0.00	\$0.00
	Total Revenues	\$0.00	\$0.00	\$0.00
	Total Revenues	\$0.00	\$0.00	\$0.00
	TOTAL REVENUE - CAPITAL PROJ DEBT PORTION	\$2,974,000.00	\$0.00	\$0.00

Water System Impr Water & Sewert Line Impr CO 2014 Hurricane Ike Funding	Total Expenditures	\$2,969,583.41	\$0.00	\$0.00
	Total Expenditures	\$0.00	\$0.00	\$0.00
	Total Expenditures	\$0.00	\$0.00	\$0.00
	Total Expenditures	\$0.00	\$0.00	\$0.00
	TOTAL EXPENDITURES - CAP PROJ DEBT PORTION	\$2,969,583.41	\$0.00	\$0.00

TOTAL NET - CAPITAL PROJECTS DEBT PORTION

\$4,416.59

\$0.00

\$0.00

Construction Portion

	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
CAPITAL PROJECTS FUND - CONSTR PORTION			
Water System Impr	\$0.00	\$0.00	\$0.00
Water & Sewert Line Impr	\$215,258.06	\$0.00	\$0.00
CO 2014	\$0.00	\$570,000.00	\$0.00
Hurricane Ike Funding	\$0.00	\$0.00	\$1,000,000.00
TOTAL REVENUE - CAP PROJ CONST PORTION	\$215,258.06	\$570,000.00	\$1,000,000.00
Water System Impr	\$123,246.07	\$0.00	\$0.00
Water & Sewert Line Impr	\$215,258.06	\$0.00	\$0.00
CO 2014	\$0.00	\$139,452.00	\$430,548.00
Hurricane Ike Funding	\$0.00	\$0.00	\$1,000,000.00
TOTAL EXPENDITURES - CAP PROJ PORTION	\$338,504.13	\$139,452.00	\$1,430,548.00
TOTAL NET - CAPITAL PROJECTS CAP PORTION	(\$123,246.07)	\$430,548.00	(\$430,548.00)

DEBT SERVICE

2014 Certificates of Obligation
Debt Service Schedule

General Fund Self Funded (No Ad Valorem Debt Service Levy)
** Street Construction, Maintenance & Repairs

Date	Principal	Interest	Fiscal Total
03/01/15	\$115,000.00	\$5,190.00	
09/01/15		\$4,195.25	\$124,385.25
03/01/16	\$120,000.00	\$4,195.25	
09/01/16		\$3,157.25	\$127,352.50
03/01/17	\$120,000.00	\$3,157.25	
09/01/17		\$2,119.25	\$125,276.50
03/01/18	\$120,000.00	\$2,119.25	
09/01/18		\$1,081.25	\$123,200.50
03/01/19	\$125,000.00	\$1,081.25	\$126,081.25
	<u>\$600,000.00</u>	<u>\$26,296.00</u>	<u>\$626,296.00</u>

2013 General Obligation Refunding Bonds
Debt Service Schedule

Utility Fund - 1999 & 2007 Revenue Bond Refunding

- ** New 500,000 Gallon Elevated Storage Tank
- ** Demolish existing 600,000 Gallon Elevated Storage Tank
- ** Install, city-wide, new automated gas and water meter reading system
- ** Other Water System Improvements

Date	Principal	Interest	Fiscal Total
04/01/15	\$150,000.00	\$48,780.00	
10/01/15		\$46,080.00	\$244,860.00
04/01/16	\$155,000.00	\$46,080.00	
10/01/16		\$43,290.00	\$244,370.00
04/01/17	\$165,000.00	\$43,290.00	
10/01/17		\$40,320.00	\$248,610.00
04/01/18	\$170,000.00	\$40,320.00	
10/01/18		\$37,260.00	\$247,580.00
04/01/19	\$175,000.00	\$37,260.00	
10/01/19		\$34,110.00	\$246,370.00
04/01/20	\$180,000.00	\$34,110.00	
10/01/20		\$30,870.00	\$244,980.00
04/01/21	\$190,000.00	\$30,870.00	
10/01/21		\$27,450.00	\$248,320.00
04/01/22	\$195,000.00	\$27,450.00	
10/01/22		\$23,940.00	\$246,390.00
04/01/23	\$200,000.00	\$23,940.00	
10/01/23		\$20,340.00	\$244,280.00
04/01/24	\$210,000.00	\$20,340.00	
10/01/24		\$16,560.00	\$246,900.00
04/01/25	\$220,000.00	\$16,560.00	
10/01/25		\$12,600.00	\$249,160.00
04/01/26	\$225,000.00	\$12,600.00	
10/01/26		\$8,550.00	\$246,150.00
04/01/27	\$235,000.00	\$8,550.00	
10/01/27		\$4,320.00	\$247,870.00
04/01/28	\$240,000.00	\$4,320.00	\$244,320.00
	<u>\$2,710,000.00</u>	<u>\$740,160.00</u>	<u>\$3,450,160.00</u>

**Police Department Capital Lease (1) - Government Capital Corporation
Debt Service Schedule**

Funded by General Fund & PD Impound
** Police Department - Vehicle & Equipment

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Fiscal Total</u>
03/01/15	\$7,442.34	\$1,823.81	\$9,266.15
03/01/16	\$7,719.24	\$1,546.91	\$9,266.15
03/01/17	\$8,006.44	\$1,259.71	\$9,266.15
03/01/18	\$8,304.33	\$961.82	\$9,266.15
03/01/19	\$8,613.30	\$652.85	\$9,266.15
03/01/20	\$8,933.79	\$332.36	\$9,266.15
	<u>\$49,019.44</u>	<u>\$6,577.46</u>	<u>\$55,596.90</u>

**Police Department Capital Lease (2) - Government Capital Corporation
Debt Service Schedule**

Funded by General Fund & PD Impound
** Police Department - Vehicle, Vests, Videos, Cameras & Equipment

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Fiscal Total</u>
03/01/15	\$19,298.62	\$3,015.20	\$22,313.82
03/01/16	\$20,011.90	\$2,301.92	\$22,313.82
03/01/17	\$20,751.53	\$1,562.29	\$22,313.82
03/01/18	\$21,518.51	\$795.31	\$22,313.82
	<u>\$81,580.56</u>	<u>\$7,674.72</u>	<u>\$89,255.28</u>

**Public Works Capital Lease - Government Capital Corporation
Debt Service Schedule**

Funded by General Fund
** Public Works - Dump Truck & Front-End Loader

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Fiscal Total</u>
03/01/15	\$34,255.44	\$3,755.75	\$38,011.19
03/01/16	\$35,158.07	\$2,853.12	\$38,011.19
03/01/17	\$36,084.48	\$1,926.71	\$38,011.19
03/01/18	\$37,035.31	\$975.88	\$38,011.19
	<u>\$142,533.30</u>	<u>\$9,511.46</u>	<u>\$152,044.76</u>

**LED Lighting Retrofitting Project - Noesis Energy
Debt Service Schedule**

**General Fund Self Funded (No Ad Valorem Debt Service Levy)
** Retrofit with LED Lighting - Municipal Buildings, Parks, & Public Areas**

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Fiscal Total</u>
01/01/15	\$1,551.12	\$390.56	
02/01/15	\$1,556.93	\$384.75	
03/01/15	\$1,562.77	\$378.91	
04/01/15	\$1,568.63	\$373.05	
05/01/15	\$1,574.51	\$367.17	
06/01/15	\$1,580.42	\$361.26	
07/01/15	\$1,586.35	\$355.33	
08/01/15	\$1,592.29	\$349.39	
09/01/15	\$1,598.27	\$343.41	
10/01/15	\$1,604.26	\$337.42	
11/01/15	\$1,610.27	\$331.41	
12/01/15	\$1,616.31	\$325.37	\$23,300.16
01/01/16	\$1,622.37	\$319.31	
02/01/16	\$1,628.46	\$313.22	
03/01/16	\$1,634.56	\$307.12	
04/01/16	\$1,640.69	\$300.99	
05/01/16	\$1,646.85	\$294.83	
06/01/16	\$1,653.02	\$288.66	
07/01/16	\$1,659.22	\$282.46	
08/01/16	\$1,665.44	\$276.24	
09/01/16	\$1,671.69	\$269.99	
10/01/16	\$1,677.96	\$263.72	
11/01/16	\$1,684.25	\$257.43	
12/01/16	\$1,690.57	\$251.11	\$23,300.16
01/01/17	\$1,696.91	\$244.77	
02/01/17	\$1,703.27	\$238.41	
03/01/17	\$1,709.66	\$232.02	
04/01/17	\$1,716.07	\$225.61	
05/01/17	\$1,722.50	\$219.18	
06/01/17	\$1,728.96	\$212.72	
07/01/17	\$1,735.45	\$206.23	
08/01/17	\$1,741.95	\$199.73	
09/01/17	\$1,748.49	\$193.19	
10/01/17	\$1,755.04	\$186.64	
11/01/17	\$1,761.62	\$180.06	
12/01/17	\$1,768.23	\$173.45	\$23,300.16
01/01/18	\$1,774.86	\$166.82	
02/01/18	\$1,781.52	\$160.16	
03/01/18	\$1,788.20	\$153.48	
04/01/18	\$1,794.90	\$146.78	
05/01/18	\$1,801.63	\$140.05	
06/01/18	\$1,808.39	\$133.29	
07/01/18	\$1,815.17	\$126.51	
08/01/18	\$1,821.98	\$119.70	
09/01/18	\$1,828.81	\$112.87	

10/01/18	\$1,835.67	\$106.01	
11/01/18	\$1,842.55	\$99.13	
12/01/18	\$1,849.46	\$92.22	\$23,300.16
01/01/19	\$1,856.40	\$85.28	
02/01/19	\$1,863.36	\$78.32	
03/01/19	\$1,870.35	\$71.33	
04/01/19	\$1,877.36	\$64.32	
05/01/19	\$1,884.40	\$57.28	
06/01/19	\$1,891.47	\$50.21	
07/01/19	\$1,898.56	\$43.12	
08/01/19	\$1,905.68	\$36.00	
09/01/19	\$1,912.83	\$28.85	
10/01/19	\$1,920.00	\$21.68	
11/01/19	\$1,927.20	\$14.48	
12/01/19	\$1,934.43	\$7.25	\$23,300.16
	<u>\$104,150.54</u>	<u>\$12,350.26</u>	<u>\$116,500.80</u>

GENERAL FUND
FY 2015 Debt Service Requirements

2014 CERTIFICATES OF OBLIGATION	
PRINCIPAL PAYMENTS	\$115,000.00
INTEREST EXPENSES	\$9,385.25
TOTAL	<u>\$124,385.25</u>

PUBLIC PROPERTY FINANCIAL CONTRACTS	
PRINCIPAL PAYMENTS	\$79,998.53
INTEREST EXPENSES	\$12,892.79
TOTAL	<u>\$92,891.32</u>

** All of this debt is self-funded (No Ad Valorem Debt Service is Levied)

UTILITY FUND
FY 2015 Debt Service Requirements

2013 GENERAL OBLIGATION REFUNDING BONDS	
PRINCIPAL PAYMENTS	\$150,000.00
INTEREST EXPENSES	\$94,860.00
TOTAL	<u>\$244,860.00</u>

UTILITY FUND

**UTILITY FUND
Revenues**

Water Department

Line Item	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
4010-01 Revenue from Water Dept.	\$1,415,634	\$1,582,551	\$1,592,682
4030-01 Tap Revenue-Water	\$6,375	\$11,175	\$19,360
4040-01 Inspection Fee Rev - wa	\$3,682	\$3,264	\$3,600
4045-01 Bulk Water Sales	\$52,875	\$91,145	\$51,224
4050-01 Permit Fee - water	\$205	\$71	\$234
4060-01 Service Charge - water	\$158	\$0	\$0
4065-01 Revenue From Late Fee - water	\$11,294	\$11,273	\$11,072
4070-01 Interest Revenue - water	\$2,185	\$867	\$1,099
4080-01 Miscellaneous Revenue - water	\$3,929	\$2,348	\$2,500
4081-01 NSF FEES - water	\$490	\$390	\$500
4093-01 Phone Antenna Revenue	\$26,670	\$27,470	\$27,403
4100-01 Insurance Claims & Refunds-wa	\$3,420	\$5,383	\$400
4120-01 Sale of Assets - water	\$502		
4130-01 Reconnect Fees - Water	\$5,581	\$3,813	\$3,350
4150-01 Installation Fees - water	\$3,305	\$3,016	\$3,191
Total Revenues	\$1,536,305	\$1,742,766	\$1,716,615

UTILITY FUND
Expenses

Water Department

	WATER DEPARTMENT - LINE-ITEM	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
5050-01	Cost of Product - Water	\$146,251	\$146,468	\$170,000
5110-01	Wages - WA Dept.	\$125,770	\$173,437	\$164,285
5111-01	Warehouse repairs - water	\$953	\$3,770	\$8,400
5120-01	Repairs & Maint. - Water	\$149,594	\$111,170	\$50,000
5140-01	Vehicles - Gas & Maint. - WA	\$17,733	\$22,703	\$25,000
5300-01	Safety supplies - water	\$2,717	\$2,734	\$5,000
6000-01	Operational Fee - City of Falfurrias	\$64,830	\$58,499	\$134,896
6005-01	PILOT - City	\$6,000		
6010-01	Wages - Superintendent-Wa Dept	\$29,139	\$0	\$0
6020-01	Wages - Office-Wa Dept	\$40,325	\$46,009	\$48,225
6030-01	Wages- Administrative-Wa Dept	\$823		
6040-01	Office Supplies - water	\$3,410	\$4,867	\$5,600
6041-01	Office Expense - water	\$16,065	\$22,051	\$20,000
6044-01	Xerox Rental - water	\$2,016	\$1,643	\$2,500
6050-01	Prof. Accounting Services - wa	\$16,202	\$11,966	\$19,600
6051-01	Prof. Legal Services - water	\$26,328	\$0	\$0
6052-01	Prof. Engineering Services	\$6,270	\$14,066	\$15,000
6054-01	Plumbing Inspector - water	\$3,585	\$2,825	\$6,000
6056-01	Prof Services - Study water	\$14,012	\$3,081	\$31,700
6110-01	Ins. - Liab. Prop. W/C - wa	\$14,511	\$18,268	\$18,000
6120-01	Freight & Postage - water	\$849	\$296	\$1,300
6140-01	Director Fees - water	\$2,700	\$0	\$0
6150-01	Dir Bonds/Public Emp Bonds-wa	\$157	\$35	\$500
6190-01	Advertising Expense - water	\$2,477	\$133	\$3,000
6200-01	Travel Reimbursement - water	\$888	\$2,017	\$2,000
6210-01	Utilities -water	\$2,788	\$2,928	\$3,000
6211-01	Telephone Non-Department - wa	\$4,723	\$5,423	\$6,000
6230-01	Employee Benefits Expensed-wa	\$39,421	\$38,855	\$48,000
6240-01	Uniforms - water	\$1,901	\$2,741	\$3,600
6260-01	Payroll Tax Expensed - water	\$16,411	\$15,137	\$16,737
6270-01	TMRS - Retire - Emp Benefit-wa	\$9,828	\$24,265	\$23,788
6400-01	Bad Debts - water	\$4,170	\$4,170	\$250
7240-01	Membership Dues/Fees - water	\$2,272	\$1,392	\$3,000
7241-01	Education/Training - water	\$2,099	\$2,650	\$2,500
7242-01	Subscription & Renewal Fees-wa	\$71	\$235	\$500
7800-01	Bank Card Fees - water	\$4,924	\$7,146	\$6,621
8000-01	Meters - Water		\$15,000	\$30,000
8100-01	Minor Tools & apparatus - wa		\$0	\$10,000
8200-01	Equipment Rental - water		\$0	\$5,000
8230-01	Maintenance & Repair - Street			\$28,000
9000-01	Depreciation Expense - water	\$186,594	\$183,333	\$200,000
9010-01	Interest Expense On Bonds	\$54,001	\$31,839	\$0
9011-01	Debt Service CO 2013			\$244,860
9540-01	Capital Outlay - 4" water pump			\$24,000
9540-01	GPS & Mapping software - water			\$4,794
9541-01	Vehicles - wa			\$28,000

Total Expenses	\$1,022,809	\$981,152	\$1,419,656
Net Income	\$513,495	\$761,614	\$296,959

UTILITY FUND
Revenues

Sewer Department

	Line Item	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
4010-02	Revenue from Sewer Dept.	\$687,527	\$653,474	\$657,516
4030-02	Tap Revenue-Sewer	\$7,000	\$4,000	\$7,000
4040-02	Inspection Fee Rev - se	\$1,938	\$2,717	\$3,695
4050-02	Permit Fee - Sewer	\$140	\$15	\$162
4060-02	Service Charge- sewer	\$75	\$0	\$0
4065-02	Revenue From Late Fee - sewer	\$6,208	\$5,452	\$4,620
4070-02	Interest Revenue - sewer	\$1,176	\$541	\$607
4080-02	Miscellaneous Revenue - sewer	\$912	\$564	\$1,085
4081-02	NSF FEES - sewer	\$299	\$293	\$295
4090-02	Grazing Lease Revenue	\$2,000	\$0	\$2,400
4100-02	Insurance Claims & Refunds-se	\$4,484	\$4,038	\$4,000
4120-02	Sale of Assets - sewer	\$377		
4130-02	Reconnect Fees - sewer	\$186	\$0	\$133
4150-02	Installation Fees - sewer	\$1,085	\$7	\$1,275
	Total Revenues	\$713,406	\$671,101	\$682,788

UTILITY FUND
Expenses

Sewer Department

	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
SEWER DEPARTMENT - LINE-ITEM			
5050-02 Cost of Product - Sewer	\$62,973	\$69,430	\$70,000
5110-02 Wages - SE Dept.	\$108,462	\$126,015	\$128,483
5111-02 warehouse repairs - sewer	\$879	\$3,337	\$3,000
5120-02 Repairs & Maint. - Sewer	\$172,735	\$150,987	\$185,000
5140-02 Vehicles - Gas & Maint. - SE	\$14,653	\$18,113	\$20,000
5300-02 safety supplies - sewer	\$2,038	\$2,021	\$3,500
6000-02 Operational Fee - City of Falfurrias	\$52,064	\$50,636	\$101,172
6005-02 PILOT - City	\$4,500		
6010-02 Wages - Superintendent-Se Dept	\$21,854	\$0	\$0
6020-02 Wages - Office-Se Dept	\$28,135	\$33,142	\$34,842
6030-02 Wages- Administrative-Se Dept	\$780		
6040-02 office supplies - sewer	\$3,886	\$3,650	\$4,000
6041-02 office expense - sewer	\$14,862	\$16,597	\$14,500
6044-02 Xerox Rental - sewer	\$1,232	\$1,232	\$1,600
6050-02 Prof. Accounting Services - se	\$12,161	\$8,975	\$14,700
6051-02 Prof Legal Services - sewer	\$15,581	\$0	\$0
6052-02 Prof. Engineering Sewer Servic		\$17,354	\$10,000
6054-02 Plumbing Inspector - sewer	\$2,820	\$2,075	\$3,000
6056-02 Prof Services - Study sewer	\$10,509	\$55,748	\$24,500
6110-02 Ins. - Liab. Prop. W/C - se	\$10,883	\$13,701	\$13,500
6120-02 Freight & Postage - sewer	\$814	\$222	\$1,000
6140-02 Director Fees - sewer	\$2,025	\$0	\$0
6150-02 Dir Bonds/Public Emp Bonds-se	\$277	\$26	\$400
6190-02 Advertising Expense - sewer	\$522	\$100	\$1,000
6200-02 Travel Reimbursement - sewer	\$927	\$1,688	\$1,600
6210-02 Utilities - sewer	\$2,091	\$2,196	\$2,800
6211-02 Telephone Non-Department -se	\$3,999	\$4,068	\$4,500
6230-02 Employee Benefits Expensed-se	\$29,566	\$29,142	\$32,000
6240-02 Uniforms - sewer	\$1,682	\$2,056	\$2,500
6260-02 Payroll Tax Expensed - sewer	\$9,744	\$11,352	\$12,928
6270-02 TMRS - Retire - Emp Benefit-se	\$6,055	\$18,199	\$17,841
6400-02 Bad Debts - sewer	\$3,128	\$3,128	\$200
7240-02 Membership Dues/Fees - sewer	\$1,083	\$605	\$1,400
7241-02 Education/Training - sewer	\$1,400	\$2,726	\$2,500
7242-02 Subscription & Renewal Fees-se	\$53	\$10	\$300
7800-02 Bank Card Fees - sewer	\$3,693	\$5,360	\$5,000
8100-02 Minor Tools & apparatus - se		\$0	\$6,500
8200-02 Equipment Rental - sewer		\$0	\$7,500
8230-02 Maintenance & Repair - Street			\$21,000
9000-02 Depreciation Expense - sewer	\$141,083	\$137,500	\$150,000
9010-02 Interest Expense On Bonds	\$34,774	\$23,879	
9540-02 GPS & Mapping software - sewer			\$3,596
9541-02 Vehicles - se			\$21,000
Total Expenses	\$783,923	\$815,270	\$927,362

Net Income

(\$70,517)

(\$144,169)

(\$244,574)

UTILITY FUND
Revenues

Gas Department

	Line Item	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
4010-03	Revenue from Gas Dept.	\$700,218	\$711,814	\$750,000
4040-03	Inspection Fee Rev - gs	\$1,796	\$1,500	\$2,650
4050-03	Permit Fee - gas	\$135	\$10	\$19
4060-03	Service Charge -gas	\$170	\$0	\$0
4065-03	Revenue From Late Fee - gas	\$5,814	\$7,913	\$6,440
4070-03	Interest Revenue - gas	\$1,096	\$523	\$569
4080-03	Miscellaneous Revenue - gas	\$373	\$662	\$610
4081-03	NSF FEES - gas	\$287	\$293	\$180
4100-03	Insurance Claims & Refunds-gs	\$1,642	\$4,037	\$0
4120-03	Sale of Asset	\$377		
4130-03	Reconnect Fees - Gas	\$771	\$3,838	\$3,350
4150-03	Installation Fees - gas	\$2,223	\$3,008	\$3,176
	Total Revenues	\$714,899	\$733,598	\$766,994

UTILITY FUND
Expenses

Gas Department

	FY 2013 Actual	FY 2014 Amended	FY 2015 Adopted
GAS DEPARTMENT - LINE-ITEM			
5050-03 Cost of Product - Gas	\$204,339	\$228,947	\$300,000
5110-03 Wages - GS Dept	\$63,386	\$82,914	\$84,270
5111-03 warehouse repairs - gas	\$516	\$2,808	\$3,000
5120-03 Repairs & Maint. - Gas	\$80,738	\$221,995	
5140-03 Vehicles - Gas & Maint. - GS	\$13,299	\$17,027	\$18,000
5300-03 safety supplies - gas	\$2,454	\$2,081	\$3,500
6000-03 Operational Fee - City of Falfurrias	\$18,900	\$23,732	\$101,172
6005-03 PILOT - City	\$4,500		
6010-03 Wages - Superintendent-Gs Dept	\$21,854	\$0	\$0
6020-03 Wages - Office-Gs Dept	\$28,167	\$33,141	\$34,842
6030-03 Wages - Administrative-Gs Dept	\$553		
6040-03 office supplies - gas	\$2,925	\$3,650	\$3,200
6041-03 office expense - gas	\$14,602	\$17,513	\$14,500
6044-03 Xerox Rental - gas	\$1,232	\$1,232	\$1,600
6050-03 Prof. Accounting Services - gs	\$12,161	\$8,975	\$14,700
6051-03 Prof Legal Services - gas	\$15,582	\$0	\$0
6054-03 Plumbing Inspector - gas	\$1,095	\$250	\$1,000
6056-03 Prof Services - Study gas	\$10,509	\$1,748	\$26,000
6110-03 Ins. - Liab. Prop. W/C - gas	\$10,883	\$13,701	\$13,500
6120-03 Freight & Postage - gas	\$814	\$222	\$1,000
6140-03 Director Fees - gas	\$2,025	\$0	\$0
6150-03 Dir Bonds/Public Emp Bonds-gs	\$277	\$26	\$400
6190-03 Advertising Expense - gas	\$522	\$100	\$7,500
6200-03 Travel Reimbursement - gas	\$368	\$1,198	\$1,600
6210-03 Utilities - gas	\$2,091	\$2,196	\$2,200
6211-03 Telephone Non-Department - gs	\$3,999	\$4,067	\$4,000
6230-03 Employee Benefits Expensed-gs	\$29,566	\$29,141	\$34,000
6240-03 Uniforms - gas	\$1,682	\$2,056	\$2,500
6260-03 Payroll Tax Expensed - gas	\$9,743	\$11,352	\$12,928
6270-03 TMRS - Retire - Emp Benefit-gs	\$6,055	\$18,198	\$17,841
6400-03 Bad Debts - gas	\$3,128	\$3,128	\$200
7240-03 Membership Dues/Fees - gas	\$2,211	\$4,198	\$3,850
7241-03 Education/Training - gas	\$1,655	\$872	\$2,000
7242-03 Subscription & Renewal Fees-gs	\$616	\$572	\$1,000
7800-03 Bank Card Fees - gas	\$3,693	\$5,360	\$5,000
8000-03 Meters - Gas		\$15,000	\$30,000
8100-03 Minor Tools & apparatus - gas		\$0	\$6,500
8200-03 Equipment Rental - gas		\$0	\$1,500
8230-03 Maintenance & Repair - Street			\$21,000
9540-03 GPS & Mapping software - gas			\$3,596
9541-03 Vehicles - se			\$21,000
9000-03 Depreciation Expense - gas	\$127,430	\$137,500	\$150,000
9010-03 Interest Expense On Bonds	\$34,777	\$23,879	
Total Expenses	\$738,349	\$918,779	\$948,899

Net Income

(\$23,450)

(\$185,181)

(\$181,905)

Total Revenues	\$2,964,610	\$3,147,465	\$3,166,397
Total Expenses	\$2,545,081	\$2,715,201	\$3,295,917
NET INCOME	\$419,529	\$432,264	(\$129,520)

FUND BALANCE SUMMARIES

FD 1 & FD 9 General Fund

		FUND 1	FUND 9 (Non-Recurring Capital Outlay exclude from calc)		Per Month \$297,049.92
Based on FY15 Expenditures		\$3,564,599		\$3,564,599	
3 Month Operating Expenditures				0.25	
Minimum Unassigned Fund Balance (Fund Balance Ordinance # 576)				<u>\$ 891,149.75</u>	
FD 1 General Fund	Unassigned Fund Balance		12/31/12	FY12	\$1,132,251.00 *
FD 1 & FD 9 General Fund	P & L		12/31/13		\$322,697.92
FD 1 & FD 9 General Fund	Unassigned Fund Balance		12/31/13	FY13	<u><u>\$1,454,948.92 *</u></u>
FD 1 & FD 9 General Fund	EA FY14 (P & L)		12/31/14		\$266,983.00
FD 1 & FD 9 General Fund	Unassigned Fund Balance		12/31/14	FY14	<u><u>\$1,721,931.92 *</u></u>
FD 1 & FD 9 General Fund	EA FY15 (P & L)		12/31/15		(\$475,761.00)
FD 1 & FD 9 General Fund	Unassigned Fund Balance		12/31/15	FY1	<u><u>\$1,246,170.92 *</u></u>

% Oper Exp
44.49%
almost 5 months

% Oper Exp
48.31%
almost 6 months

% Oper Exp
34.96%
little over 4 months

FD 9 Amusement

See General Fund Fund Balance Summary

Based on FY15 Expenditures
 3 Month Operating
 Minimum Unassigned Fund Balance

0.25
\$ -

FD 9 Amusement

Restricted

P & L

12/31/12

FY12

\$ - *

12/31/13

Unassigned Fund Balance

12/31/13

FY13

\$ - *

EA FY14 (P & L)

12/31/14

See GF Recap

Unassigned Fund Balance

12/31/14

FY14

\$ - *

P & L

12/31/15

See GF Recap

Unassigned Fund Balance

12/31/15

FY15

\$ - *

62 Gift & Bequest

Based on FY15 Expenditures
 3 Month Operating
 Minimum Unassigned Fund Balance

N/A	\$0
	0.25
	<u>\$ -</u>

62 Gift & Bequest	Fund Balance	12/31/12	FY12	\$ 7,018.00 *
	P & L	12/31/13		\$ -
	Fund Balance	12/31/13	FY13	<u>\$ 7,018.00 *</u>
	EA FY14 (P & L)	12/31/14		\$0
	Fund Balance	12/31/14	FY14	<u>\$ 7,018.00 *</u>
	P & L	12/31/15		\$0
	Fund Balance	12/31/15	FY15	<u>\$ 7,018.00 *</u>

63 HOT Money

Based on FY15 Expenditures
 3 Month Operating
 Minimum Unassigned Fund Balance

N/A	\$0
	0.25
	<u>\$ -</u>

63 HOT Money	Fund Balance	12/31/12	FY12	\$ 449,064.00 *
	P & L	12/31/13		\$ 2,936.00
	Fund Balance	12/31/13	FY13	<u>\$ 452,000.00 *</u>
	EA FY14 (P & L)	12/31/14		(\$33,940)
	Fund Balance	12/31/14	FY14	<u>\$ 418,060.00 *</u>
	P & L	12/31/15		\$1,060
	Fund Balance	12/31/15	FY15	<u>\$ 419,120.00 *</u>

67 Law Enf Training

Based on FY15 Expenditures
 3 Month Operating
 Minimum Unassigned Fund Balance

N/A	\$0
	0.25
\$	-

67 Law Enf Training	Fund Balance	12/31/12	FY12	\$ 379.00 *
	P & L	12/31/13		\$ 1.00
	Fund Balance	12/31/13	FY13	\$ 380.00 *
	EA FY14 (P & L)	12/31/14		\$0
	Fund Balance	12/31/14	FY14	\$ 380.00 *
	P & L	12/31/15		\$0
	Fund Balance	12/31/15	FY15	\$ 380.00 *

68 PD Impound

Based on FY15 Expenditures
 3 Month Operating
 Minimum Unassigned Fund Balance

N/A	\$0
	0.25
	<u>\$ -</u>

68 PD Impound

Fund Balance	12/31/12	FY12	\$ 115,954.00 *
P & L	12/31/13		\$ 92,392.00
P & L (reclass of Exp from 70 (PD Seizure-Chapter 59)	12/31/13		\$ (23,808.23)
Reclass Defecit in 70 Chapter 59	12/31/13		\$ 125.23
Fund Balance	12/31/13	FY13	\$ 184,663.00 *
EA FY14 (P & L)	12/31/14		\$1,413
Fund Balance	12/31/14	FY14	\$ 186,076.00 *
P & L	12/31/15		\$1,413
Fund Balance	12/31/15	FY15	\$ 187,489.00 *

70 Chapt 59

Based on FY15 Expenditures
 3 Month Operating
 Minimum Unassigned Fund Balance

N/A	\$0
	0.25
	<u>\$ -</u>

70 Chapt 59

Fund Balance	12/31/12	FY12	\$ 3,485.00 *
P & L	12/31/13		\$ (125.00)
Fund Balance	12/31/13	FY13	<u><u>\$ 3,360.00 *</u></u>
EA FY14 (P & L)	12/31/14		\$165
Fund Balance	12/31/14	FY14	<u><u>\$ 3,525.00 *</u></u>
P & L (Chapter 59 Seizure - remittance assumed functional)	12/31/15		\$2,005
Fund Balance	12/31/15	FY15	<u><u>\$ 5,530.00 *</u></u>

71 MC Technology

Based on FY15 Expenditures
 3 Month Operating
 Minimum Unassigned Fund Balance

N/A	\$0
	0.25
<u>\$</u>	<u>-</u>

71 MC Technology

Fund Balance	12/31/12	FY12	\$ 3,427.00 *
P & L	12/31/13		\$ 927.00
Fund Balance	12/31/13	FY13	\$ 4,354.00 *
EA FY14 (P & L)	12/31/14		\$24
Fund Balance	12/31/14	FY14	\$ 4,378.00 *
P & L	12/31/15		\$0
Fund Balance	12/31/15	FY15	\$ 4,378.00 *

72 MC Bldg Security

Based on FY15 Expenditures
 3 Month Operating
 Minimum Unassigned Fund Balance

N/A	\$0
	0.25
	<u>\$ -</u>

72 MC Bldg Security	Fund Balance	12/31/12	FY12	\$ 31,700.00 *
	P & L	12/31/13		\$ 343.00
	Fund Balance	12/31/13	FY13	<u>\$ 32,043.00 *</u>
	EA FY14 (P & L)	12/31/14		\$14
	Fund Balance	12/31/14	FY14	<u>\$ 32,057.00 *</u>
	P & L	12/31/15		\$0
	Fund Balance	12/31/15	FY15	<u>\$ 32,057.00 *</u>

73 Fed Forfeitures

Based on FY15 Expenditures
 3 Month Operating
 Minimum Unassigned Fund Balance

N/A	\$0
	0.25
<u>\$</u>	<u>-</u>

73 Fed Forfeitures	Fund Balance	12/31/12	FY12	\$ 88.00 *
	P & L	12/31/13		\$ -
	Fund Balance	12/31/13	FY13	<u>\$ 88.00 *</u>
	EA FY14 (P & L)	12/31/14		\$0
	Fund Balance	12/31/14	FY14	<u>\$ 88.00 *</u>
	P & L	12/31/15		\$0
	Fund Balance	12/31/15	FY15	<u>\$ 88.00 *</u>

FD 4 Water System Improve

Based on FY15 Expenditures
 3 Month Operating
 Minimum Unassigned Fund Balance

N/A	\$0
	0.25
	<u>\$ -</u>

FD 4 Water System Improve

Fund Balance	12/31/12	FY12	\$ 215,648.00 *
P & L	12/31/13		(\$118,829)
Fund Balance	12/31/13	FY13	<u>\$ 96,818.52 *</u>
EA FY14 (P & L)	12/31/14		\$0
Fund Balance	12/31/14	FY14	<u>\$ 96,818.52 *</u>
P & L	12/31/15		\$0
Fund Balance	12/31/15	FY15	<u>\$ 96,818.52 *</u>

FD 6 Homeland Security

Based on FY15 Expenditures
 3 Month Operating
 Minimum Unassigned Fund Balance

N/A	\$0
	0.25
\$	-

FD 6 Homeland Security

Fund Balance	12/31/12	FY12	\$ 29.00 *
P & L	12/31/13		\$ -
Fund Balance	12/31/13	FY13	\$ 29.00 *
EA FY14 (P & L)	12/31/14		\$0
Fund Balance	12/31/14	FY14	\$ 29.00 *
P & L	12/31/15		\$0
Fund Balance	12/31/15	FY15	\$ 29.00 *

FD 10 Hurricane Ike Funding

Based on FY15 Expenditures
 3 Month Operating
 Minimum Unassigned Fund Balance

N/A	\$0
	0.25
	<u>\$ -</u>

FD 10 Hurricane Ike Funding	Fund Balance	12/31/12	FY12		*
	P & L	12/31/13		\$ -	
	Fund Balance	12/31/13	FY13	<u>\$ -</u>	*
	EA FY14 (P & L)	12/31/14		\$0	
	Fund Balance	12/31/14	FY14	<u>\$ -</u>	*
	P & L	12/31/15		\$0	
	Fund Balance	12/31/15	FY15	<u>\$ -</u>	*

Utility Fund

Based on FY15 Expenditures
 3 Month Operating Expenditures
 Minimum Unassigned Fund Balance (Fund Balance Ordinance # 576)

\$3,295,917
 0.25
\$ 823,979.25

Per Month
 \$274,659.75

Utility Fund

Unassigned Fund Balance	12/31/12	FY12	\$	2,403,733.00 *	
P & L	12/31/13		\$	419,528.74	
Decrease in Restriction for Debt Service FY13			\$	157,210.00	
Prior Period Adjustment FY13 - Brooks County Prision (LCS) under-billed prior years.			\$	174,714.00	
Increase in Investment in capital assets, net of related debt			\$	(97,776.00)	
Rounding			\$	4.00	
Unassigned Fund Balance	12/31/13	FY13	\$	<u>3,057,413.74</u> *	% Operating Exp 92.76% over 10 months
EA FY14 (P & L)	12/31/14			\$432,264	
Unassigned Fund Balance	12/31/14	FY14	\$	<u>3,489,677.74</u> *	% Operating Exp 105.88% over 12 months
P & L	12/31/15			(\$129,520)	
Unassigned Fund Balance	12/31/15	FY15	\$	<u>3,360,157.74</u> *	% Operating Exp 101.95% almost 12 months

