



BUDGET

Fiscal Year Oct.1, 2016 – September 30, 2017

This budget will raise more revenue from property taxes than last year's budget by an amount of \$24,194.00, which is a 6.36 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$7,196.00.

Record Vote on Tax Rate: *(September 13, 2016)*

	FOR	AGAINST
Billy Grimes, Council Place 1	<u> X </u>	<u> </u>
Jane Blackerby, Council Place 2	<u> X </u>	<u> </u>
Bob Pannkuk, Sr, Council Place 3	<u> X </u>	<u> </u>
Leonard Phillips, Council Place 4	<u> X </u>	<u> </u>
David McBroom, Council Place 5	<u> X </u>	<u> </u>

<u>Property Tax Comparison</u>	<u>2016-2017</u>	<u>2015-2016</u>
Property Tax Rate:	\$0.7500/100	\$0.7770/100
Effective Tax Rate:	\$0.7159/100	\$0.7563/100
Effective Maximum Operating Rate:	\$0.4978/100	\$0.5194/100
Rollback Tax Rate:	\$0.6370/100	\$0.7986/100
Debt Rate:	\$0.0996/100	\$0.2377/100

Total debt obligation for CITY OF LEONARD secured by property taxes:
\$319,179.13.



Annual Operating Budget



Fiscal Year

October 1, 2016 to September 30, 2017



GOVERNING BODY

Mayor	Steven Bolin
Council Member, Place 1 (Mayor Pro Tem)	Billy Grimes
Council Member, Place 2	Jane Blackerby
Council Member, Place 3	Bob Pannkuk, Sr.
Council Member, Place 4	Leonard Phillips
Council Member, Place 5	David McBroom

CITY OFFICIALS

City Administrator	Jim Cox
City Secretary	Beth Woodson
Chief of Police	Brian Meserole
Public Works Director	Terry McCalpin
Municipal Judge	Michael Evans

LEONARD CITY COUNCIL / MAYOR

CITY ADMINISTRATOR

CITY SECRETARY

COURT CLERK

UTILITY BILLING CLERK

PUBLIC WORKS DIRECTOR

CODE ENFORCEMENT
ANIMAL CONTROL

UTILITY SUPERVISOR

WATER/SEWER/STREET STAFF

CHIEF OF POLICE

EMERGENCY RESPONSE COORDINATOR

POLICE OFFICERS

SCHOOL RESOURCE OFFICER

OVERVIEW OF FUNDS

The City's budget is divided into several accounts, known as funds. This is necessary because the use of the City's revenues is restricted to specific purposes. These various funds include the Revenue (Utility) Fund, General Fund, Debt Fund, Meter Deposit Fund, Municipal Court Technology and Building Safety Fund.

REVENUE (UTILITY) FUND

The Revenue Fund, also known as an enterprise fund, is used to support the cost of providing safe and sanitary drinking water and wastewater treatment. Utility fees are charged to cover the cost of operations and repair/replacement expenses.

GENERAL FUND

The General Fund is the operating fund of the City. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. Departments operating in the General Fund include Administration, Parks, Municipal Court, Police, Code Enforcement, Animal Control, Volunteer Fire Department, Library and Street.

DEBT FUND

The Debt Service Fund is for debt payments and is funded by property taxes. The purpose and description of items covered by this Fund and the associated debt is on the accompanying schedule.

METER DEPOSIT FUND

The Meter Deposit Fund is a fiduciary fund of the monies received by water use customers paid as a deposit to secure water service through the city's water meters. This fund is restricted for the eventual refund of deposits that are warranted.

MUNICIPAL COURT SPECIAL FUND

The City of Leonard, by ordinance, created a Municipal Court Technology Fund and Building Security Fund that is funded by defendants convicted of a misdemeanor offense, in the municipal court, to pay a fee not to exceed \$4 and \$3 as a cost of court. These fees are restricted in their use for specific items relating to the technology and/or items related to buildings that house the operations of the municipal court.

CITY STAFF

The City of Leonard has a total of 19 employees. The number in each department is as follows:

General

Administration - 2
Municipal Court - 1
Police Department - 5
Parks - 2
Library - 2

Public Works

Administration - 2
Water Department - 2
Wastewater Department - 3

City of Leonard Texas

Debt Schedule

General Fund:

American Bank of Texas	\$319,719.13
<i>Consolidation loan of previous borrowings for various reasons.</i>	

Revenue Fund:

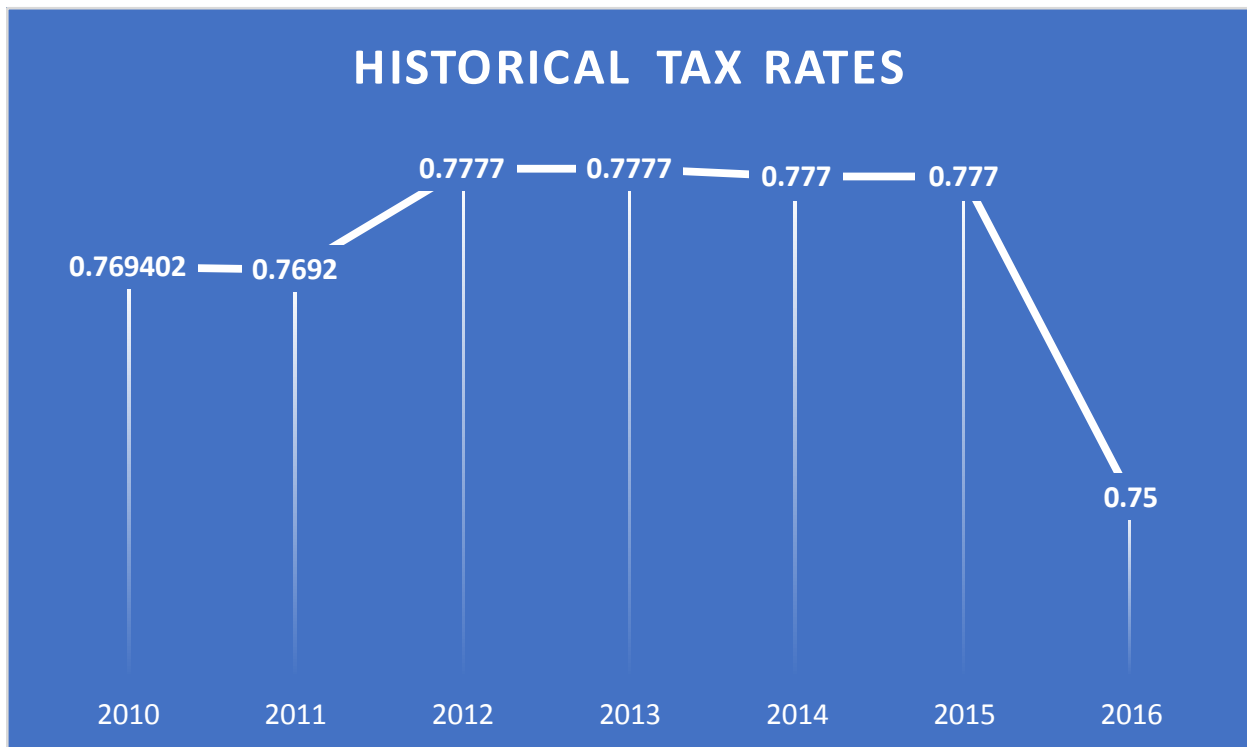
Greater Texoma Utility Authority	
Contract Revenue Bond, Series 2000	\$50,000.00
Contract Revenue Bond, Series 2002	\$355,000.00

Principal balances after 10-1-2016

Contract Revenue Bond, Series 2000	\$40,000.00
Contract Revenue Bond, Series 2002	\$305,000.00

2016-2017 Budget Overview and Highlights

- Salary increase of 3% to all employees
- Increase of TMRS contribution by city
- Ordinance Codification budgeted
- Parks Department budget includes \$16,500 in improvements
- Code Enforcement budget with increased demolition cost to \$10,000
- Purchase of one new police vehicle on 3-year loan at 3.28%
- \$40,000 for street improvements
- One additional staff employee for Utility Department
- Property tax reduction from \$0.777/100 to \$0.75/100 (3% reduction)



City of Leonard

General Fund - Budget Summary 2016-2017

	2015-16 Budget	2016-17 Budget	Increase or Decrease
General Revenue			
General Fund Revenue	1,036,538.00	1,106,849.22	87,695.94
Parks Revenue	13,000.00	5,000.00	(8,000.00)
Total Revenue	1,049,538.00	1,111,849.22	62,311.22
General Expenses			
General Administration Expenses	492,943.22	438,147.78	(54,795.44)
Parks Expenses	85,480.20	118,588.32	33,108.12
Code Enforcement Expense	3,000.00	16,000.00	13,000.00
Animal Control Expense	2,000.00	7,000.00	5,000.00
Police Department Expense	293,375.39	305,853.28	12,477.89
Municipal Court Expense	29,400.00	12,665.00	(16,735.00)
Fire Department Expense	20,578.96	20,977.00	398.04
Library Expense	40,860.23	37,239.07	(3,621.16)
Street Department Expense	81,900.00	83,350.00	1,450.00
Total Expenses	1,049,538.00	1,039,820.45	(9,717.55)
Revenues over Expenses (Reserve)	0.00	72,028.77	72,028.77

Revenue Fund - Budget Summary 2016-2017

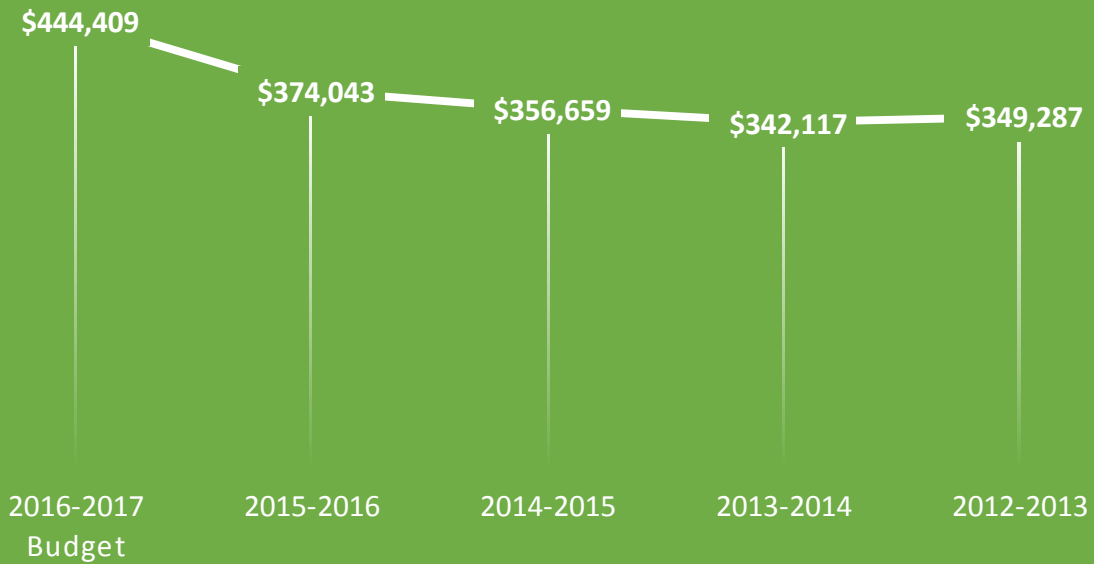
	2015-16 Budget	2016-17 Budget	Increase or Decrease
Utility Revenue			
Water Revenues	403,500.00	424,600.00	21,100.00
Sewer Revenues	279,669.28	316,500.00	36,830.72
Total Utility Revenue	683,169.28	741,100.00	57,930.72
Utility Expenses			
Water Expenses	390,381.66	415,013.03	27,087.66
Sewer Expenses	292,787.62	326,086.97	30,843.06
Total Utility Expense	683,169.28	741,100.00	57,930.72
Revenues over Expenses	0.00	0.00	0.00

City of Leonard

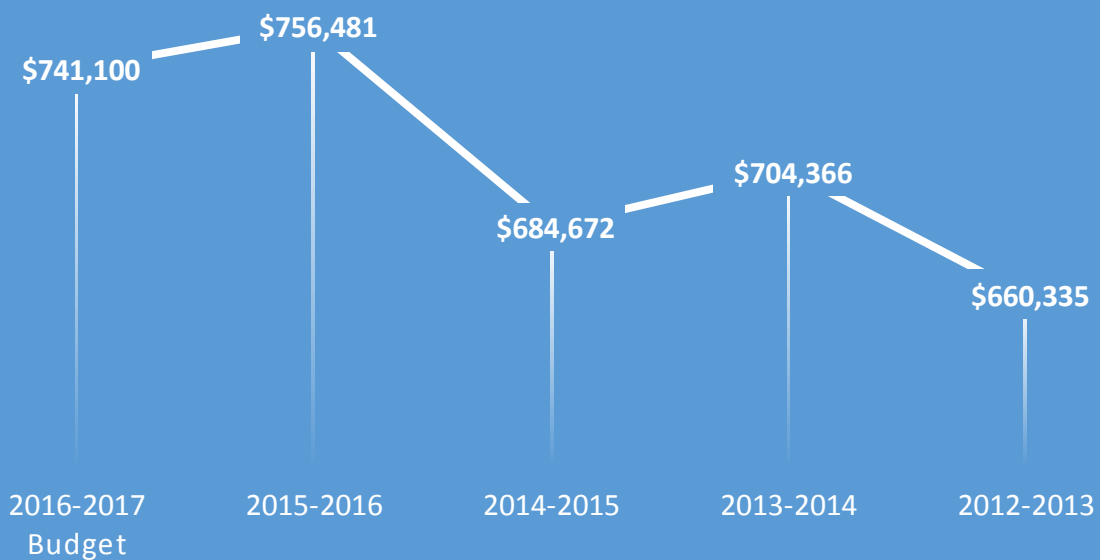
Debt Fund - Budget Summary 2016-2017

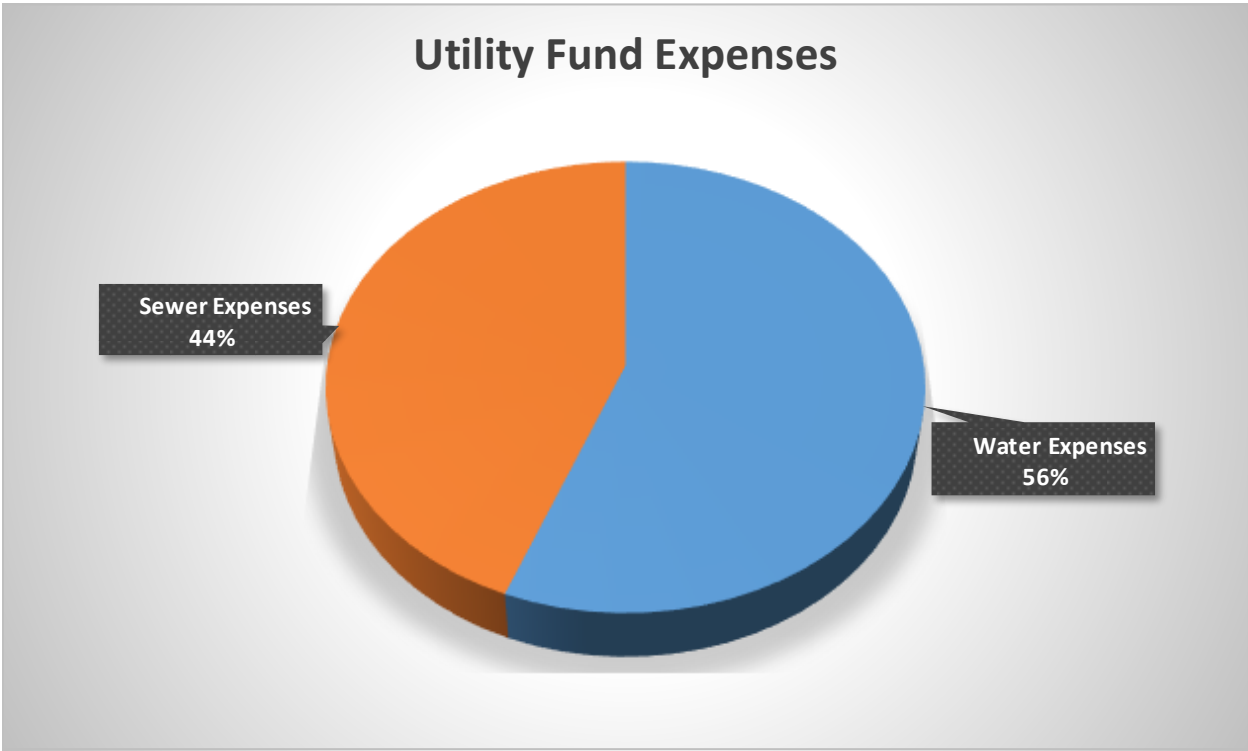
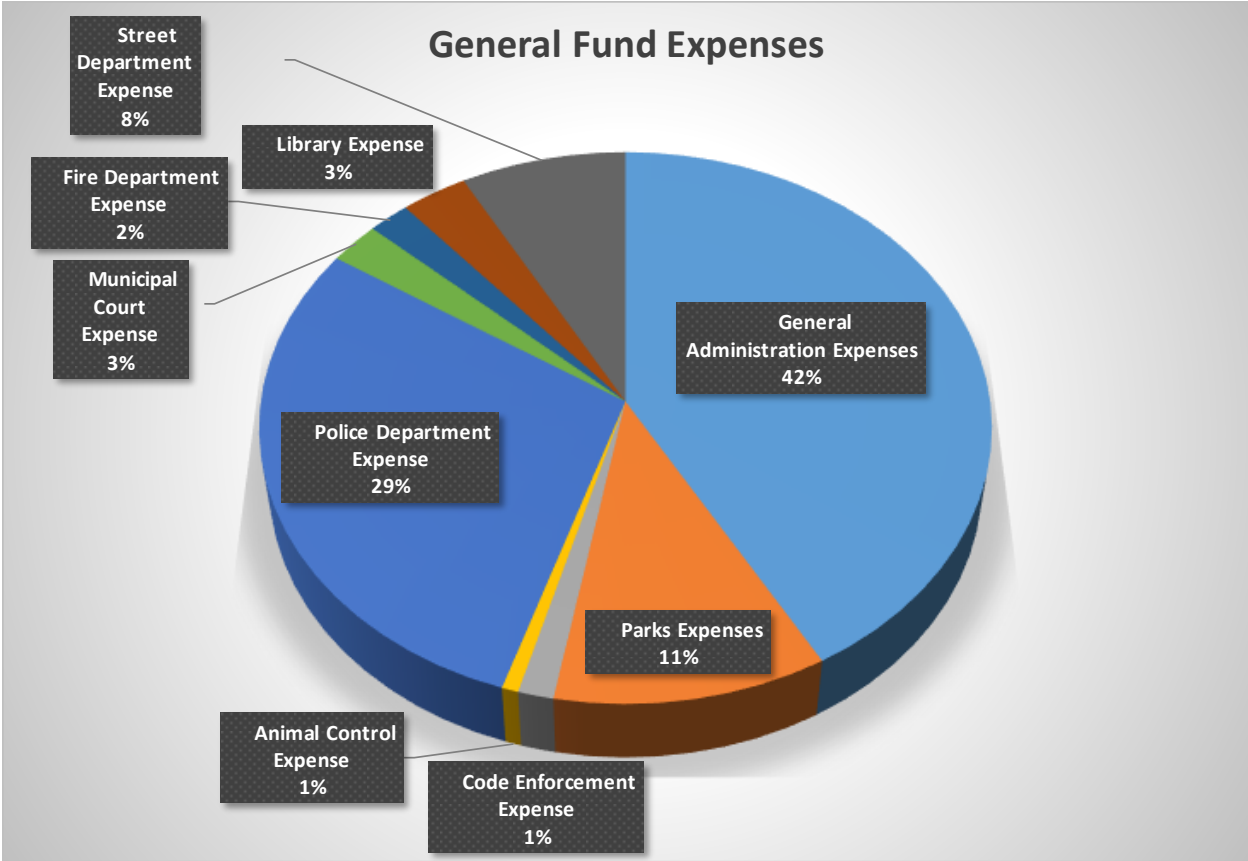
Account Number	2015-16 Budget	2016-17 Budget	Increase or Decrease
Debt Service Revenues			
03-80-4010 Advalorem	129,762.00	71,640.24	(58,121.76)
03-80-4056 Interest Income -	0.00		0.00
Total Debt Service Revenues	129,762.00	71,640.24	(58,121.76)
 Debt Service Expenditures			
03-80-5266 Principal Payments - Debt Service	129,762.00	59,604.16	(70,157.84)
03-80-5267 Interest and Fees - Debt Service	0.00	12,036.08	12,036.08
Total Debt Service Expenditures	129,762.00	71,640.24	(58,121.76)
 Debt Service Excess of Revenues Over Expenditures	0.00	0.00	0.00

PROPERTY TAX COLLECTION



UTILITY REVENUE





General Fund Budget 2016-2017

Summary

	2015-16 Budget	2016-17 Budget	+/-
General Fund Revenue	1,036,538.00	1,106,849.22	70,311.22
Parks Revenue	13,000.00	5,000.00	(8,000.00)
Total Revenue	1,049,538.00	1,111,849.22	62,311.22
General Administration Expenses	492,943.22	438,147.78	(54,795.44)
Parks Expenses	85,480.20	118,588.32	33,108.12
Police Department Expense	293,375.39	305,853.28	12,477.89
Municipal Court Expense	29,400.00	12,665.00	(16,735.00)
Code Enforcement Expense	3,000.00	16,000.00	13,000.00
Animal Control	2,000.00	7,000.00	5,000.00
Fire Department Expense	20,578.96	20,977.00	398.04
Library Expense	40,860.23	37,239.07	(3,621.16)
Street Department Expense	81,900.00	83,350.00	1,450.00
Total Expenses	1,049,538.00	1,039,820.45	(9,717.55)
Revenues over Expenses	0.00	72,028.77	72,028.77

General Fund Budget 2016-2017

Account Number	2015-16 Budget	2016-17 Budget	+/-
Administration Revenues			
01-10-4010 Ad Valorem	356,238.00	444,409.22	88,171.22
01-10-4011 Franchise - TNMPC	70,200.00	70,000.00	(200.00)
01-10-4012 Franchise - Atmos	18,000.00	16,000.00	(2,000.00)
01-10-4013 Franchise - Verizon	3,200.00	4,000.00	800.00
01-10-4014 Franchise - Telecommunications	250.00	300.00	50.00
01-10-4020 Sales Tax Revenue (net to City)	223,000.00	211,050.00	(11,950.00)
01-10-4021 Ad Valorem Reduction	0.00	52,605.00	52,605.00
01-10-4031 Rent Income - Community Center	1,500.00	500.00	(1,000.00)
01-10-4032 Rent Income - Post Office	38,400.00	38,400.00	0.00
01-10-4033 Rent Income - JP's Office	4,200.00	4,200.00	0.00
01-10-4034 Rent Income - Tag Office	1,200.00	1,200.00	0.00
01-10-4043 LEOSE PD Training Funds	0.00	1,000.00	1,000.00
01-10-4044 MunCourt Time Payment	0.00	1,250.00	1,250.00
01-10-4045 MuniCourt Bldg Security Fund	0.00	555.00	555.00
01-10-4046 MuniCourt Technology Fund	0.00	800.00	800.00
01-10-4047 Minicipal Court Revenue (net to City)	75,000.00	23,280.00	(51,720.00)
01-10-4050 Building Permits	2,400.00	3,500.00	1,100.00
01-10-4051 Garbage Revenue	188,000.00	220,000.00	32,000.00
01-10-4053 FD County Runs	4,500.00	5,200.00	700.00
01-10-4057 Transfer from Water & Sewer	7,500.00	0.00	(7,500.00)
01-10-4058 HUD PILOT	2,500.00	3,500.00	1,000.00
01-10-4060 Disposal Station	450.00	1,000.00	550.00
01-10-4104 Other Income	37,500.00	0.00	(37,500.00)
01-10-4106 Interest Income - General	0.00	100.00	100.00
01-10-4107 Credit Card Fee income	2,500.00	3,000.00	500.00
01-10-4120 Animal Control Fees	0.00	1,000.00	1,000.00
Total Administration Revenues	1,036,538.00	1,106,849.22	70,311.22
Parks - City Revenues			
01-13-4025 RV Park Revenue	11,500.00	2,500.00	(9,000.00)
01-13-4030 Pavilion Revenue	1,500.00	2,500.00	1,000.00
Total Parks - City Revenues	13,000.00	5,000.00	(8,000.00)
Total General Fund Revenues	1,049,538.00	1,111,849.22	62,311.22

General Fund Budget 2016-2017

Account Number	2015-16 Budget	2016-17 Budget	+/-
Administration Expenditures			
01-10-5020 R&M Building	23,000.00	11,800.00	(11,200.00)
01-10-5030 R&M Equipment	2,373.76	3,000.00	626.24
01-10-5032 Tech Contracts	5,500.00	3,500.00	(2,000.00)
01-10-5035 Maint. Agreements/Contracts	5,000.00	3,500.00	(1,500.00)
01-10-5055 Fuel	0	500.00	500.00
01-10-5060 Office Supplies	6,500.00	6,000.00	(500.00)
01-10-5065 Janitorial supplies	500.00	1,500.00	1,000.00
01-10-5070 Utilities	10,000.00	5,000.00	(5,000.00)
01-10-5079 Salaries	131,800.00	125,476.00	(6,324.00)
01-10-5085 TMRS	900.00	2,038.99	1,138.99
01-10-5090 Health Insurance	17,551.67	14,689.20	(2,862.47)
01-10-5105 Telephone	3,000.00	800.00	(2,200.00)
01-10-5106 Cell Phones	2,000.00	1,000.00	(1,000.00)
01-10-5112 Insurance Buildings	1,710.00	1,853.00	143.00
01-10-5136 Insurance General Liability	1,597.00	1,597.00	0.00
01-10-5146 Insurance Workers Comp	697.93	347.68	(350.25)
01-10-5153 Insurance E&O	3,355.00	3,355.00	0.00
01-10-5164 Contract Labor	0	2,000.00	2,000.00
01-10-5170 Pest Control	3,000.00	4,000.00	1,000.00
01-10-5182 Training/Seminars-Council	0.00	1,000.00	1,000.00
01-10-5185 Training/Seminars	3,500.00	3,000.00	(500.00)
01-10-5190 Dues/Subscriptions	2,000.00	2,000.00	0.00
01-10-5200 CC - Transactions	2,000.00	2,600.00	600.00
01-10-5202 Accounting & Audit	30,000.00	6,250.00	(23,750.00)
01-10-5203 Bank Charges	0	200.00	200.00
01-10-5206 Attorneys Fee	6,348.16	5,000.00	(1,348.16)
01-10-5209 Advertisement	500.00	1,000.00	500.00
01-10-5210 Tax Coll/Appr Fees	16,000.00	22,200.00	6,200.00
01-10-5211 Trash Service Expense	200,000.00	180,000.00	(20,000.00)
01-10-5224 Sales Tax Expense	2,500.00	0.00	(2,500.00)
01-10-5225 Election Expense	1,500.00	2,000.00	500.00
01-10-5227 Christmas Party	0	500.00	500.00
01-10-5228 Transfer to Water/Sewer	0	0.00	0.00
01-10-5260 Payroll Taxes	10,109.70	9,940.91	(168.79)
01-10-5410 Ordinance Codification	0.00	10,000.00	10,000.00
01-10-5420 Records Retention	0.00	500.00	500.00
Total Administration Expenditures	492,943.22	438,147.78	(54,795.44)

General Fund Budget 2016-2017

Account Number	2015-16 Budget	2016-17 Budget	+/-
Parks Expenses			
01-13-5000 Purchase Equipment	6000	10,000.00	4,000.00
01-13-5020 R&M Building	0	1,500.00	1,500.00
01-13-5030 R&M Equipment	2500	500.00	(2,000.00)
01-13-5043 Lake Maintenance	0	6,500.00	6,500.00
01-13-5055 Fuel	0.00	1,000.00	1,000.00
01-13-5065 Janitorial supplies	0	500.00	500.00
01-13-5070 Utilities	0	15,000.00	15,000.00
01-13-5079 Salaries	55,120.00	56,238.00	1,118.00
01-13-5085 TMRS	300.00	913.87	613.87
01-13-5090 Health Insurance	14,525.52	14,689.20	163.68
01-13-5095 Operating Supplies	0.00	5,000.00	5,000.00
01-13-5146 Insurance Workers Comp	2,800.00	2,103.04	(696.96)
01-13-5260 Payroll Taxes	4,234.68	4,644.21	409.53
Total Parks - City Expenditures	85,480.20	118,588.32	33,108.12

General Fund Budget 2016-2017

Account Number	2015-16 Budget	2016-17 Budget	+/-
Code Enforcement Expenses			
01-15-5000 Purchase Equipment	0	2000	2,000.00
01-15-5056 Postage	0	1000	1,000.00
01-15-5060 Office Supplies	0	1000	1,000.00
01-15-5180 Training/Seminars	0.00	2,000.00	2,000.00
01-15-5201 Demolition Expense	3,000.00	10,000.00	7,000.00
Total Code Expenditures	3,000.00	16,000.00	13,000.00

General Fund Budget 2016-2017

Account Number	2015-16 Budget	2016-17 Budget	+/-
Animal Control Enforcement			
01-18-5000 Purchase Equipment	0	2,000.00	2,000.00
01-18-5095 Operating Supplies	0	2,000.00	2,000.00
01-18-5180 Training/Seminars	0.00	1,000.00	1,000.00
01-18-5229 Animal Control	2,000.00	2,000.00	0.00
Total Animal Control Expenditures	2,000.00	7,000.00	5,000.00

General Fund Budget 2016-2017

Account Number	2015-16 Budget	2016-17 Budget	+/-
Police Dept Expenses			
01-20-5000 Purchase Equipment	7,000.00	5,600.00	(1,400.00)
01-20-5010 Purchase Vehicles	26,000.00	10,000.00	(16,000.00)
01-20-5015 R&M Vehicles	5,000.00	4,000.00	(1,000.00)
01-20-5020 R&M Building	500.00	800.00	300.00
01-20-5030 R&M Equipment	3,500.00	2,000.00	(1,500.00)
01-20-5035 Maint. Agreements/Contracts	3,500.00	5,000.00	1,500.00
01-20-5045 Uniforms	3,500.00	3,000.00	(500.00)
01-20-5055 Fuel	10,000.00	10,000.00	0.00
01-20-5056 Postage	500.00	350.00	(150.00)
01-20-5060 Office Supplies	500.00	300.00	(200.00)
01-20-5079 Salaries	193,840.00	206,395.20	12,555.20
01-20-5080 LISD Reimbursement	-23,391.38	(27,640.59)	(4,249.21)
01-20-5085 TMRS	1,000.00	3,353.92	2,353.92
01-20-5090 Health Insurance	24,000.00	36,723.00	12,723.00
01-20-5095 Operating Supplies	1,500.00	2,000.00	500.00
01-20-5105 Telephone	3,000.00	800.00	(2,200.00)
01-20-5106 Cell Phones	3,300.00	5,400.00	2,100.00
01-20-5121 Insurance Auto Liability	5,185.00	5,185.00	0.00
01-20-5122 Insurance Auto Physical Damage	2,078.77	1,270.52	(808.25)
01-20-5136 Insurance General Liability	2,165.00	2,615.00	450.00
01-20-5146 Insurance Workers Comp	3,698.00	7,057.00	3,359.00
01-20-5180 Training/Seminars	1,500.00	4,000.00	2,500.00
01-20-5181 LEOSE PD Training Funds	0.00	1,000.00	1,000.00
01-20-5260 Payroll Taxes	15,500.00	16,644.23	1,144.23
Total Police Dept Expenditures	293,375.39	305,853.28	12,477.89

General Fund Budget 2016-2017

Account Number	2015-16 Budget	2016-17 Budget	+/-
Court Expenses			
01-25-5095 Operating Supplies	3,500.00	1,000.00	(2,500.00)
01-25-5185 Training/Seminars	400.00	1,000.00	600.00
01-25-5035 Maint. Agreements/Contracts	0.00	2,750.00	2,750.00
01-25-5232 State Criminal Cost	20,000.00	0.00	(20,000.00)
01-25-5310 MuniCourt Judge Contract	5,400.00	5,400.00	0.00
01-25-5320 MuniCourt Prosecutor	0	1,000.00	1,000.00
01-25-5330 Jury Fees	100.00	100.00	0.00
01-25-5340 MunCourt Bldg Security Fund	0.00	555.00	555.00
01-25-5350 MunCourt Technology Fund	0.00	800.00	800.00
01-25-5360 MunCourt OmniBase FTA	0	60.00	60.00
Total Court Expenditures	29,400.00	12,665.00	(16,735.00)

General Fund Budget 2016-2017

Account Number	2015-16 Budget	2016-17 Budget	+/-
Fire Department Expenses			
01-30-5000 Purchase Equipment	0	4,000.00	4,000.00
01-30-5030 R&M Equipment	5,900.00	3,500.00	(2,400.00)
01-30-5031 Maintenance/inspections	0	500.00	500.00
01-30-5055 Fuel	2,000.00	2,000.00	0.00
01-30-5105 Telephone/Communications	1,000.00	1,000.00	0.00
01-30-5136 Insurance General Liability	3,000.00	2,800.00	(200.00)
01-30-5146 Insurance Workers Comp	3,578.96	2,077.00	(1,501.96)
01-30-5234 Pensions - Fire	1,500.00	1,500.00	0.00
01-30-5235 Meetings - Fire	3,600.00	3,600.00	0.00
Total Fire Expenditures	20,578.96	20,977.00	398.04

General Fund Budget 2016-2017

Account Number	2015-16 Budget	2016-17 Budget	+/-
Library Expenditures			
01-40-5020 R&M Building	2,000.00	2,000.00	0.00
01-40-5035 Maint. Agreements/Contracts	4,000.00	4,000.00	0.00
01-40-5060 Office Supplies	1,500.00	1,000.00	(500.00)
01-40-5065 Janitorial supplies	500	500.00	0.00
01-40-5070 Utilities	4,000.00	3,000.00	(1,000.00)
01-40-5079 Salaries	24,542.00	23,218.26	(1,323.74)
01-40-5095 Operating Supplies	0	500.00	500.00
01-40-5105 Telephone	2,000.00	800.00	(1,200.00)
01-40-5146 Insurance Workers Comp	575.77	102.61	(473.16)
01-40-5260 Payroll Taxes	1,742.46	2,118.20	375.74
Total Library Expenditures	40,860.23	37,239.07	(3,621.16)

General Fund Budget 2016-2017

Account Number	2015-16 Budget	2016-17 Budget	+/-
Street Expenditures			
01-50-5029 R&M Streets	40,000.00	40,000.00	0.00
01-50-5030 R&M Equipment	4,000.00	4,000.00	0.00
01-50-5045 Uniforms	300.00	700.00	400.00
01-50-5055 Fuel	3,000.00	2,000.00	(1,000.00)
01-50-5070 Utilities	30,000.00	32,000.00	2,000.00
01-50-5095 Operating Supplies	4,000.00	4,000.00	0.00
01-50-5105 Telephone	200.00	0.00	(200.00)
01-50-5106 Cell Phones	400.00	650.00	250.00
Total Street Expenditures	81,900.00	83,350.00	1,450.00

Utility Fund Budget 2016-2017

Summary

	2015-16 Budget	2016-17 Budget	+/-
Utility Revenue			
Water Revenues	403,500.00	424,600.00	21,100.00
Sewer Revenues	279,669.28	316,500.00	36,830.72
Total Utility Revenue	683,169.28	741,100.00	57,930.72
Utility Expenses			
Water Expenses	390,381.66	415,013.03	24,631.37
Sewer Expenses	292,787.62	326,086.97	33,299.35
Total Utility Expense	683,169.28	741,100.00	57,930.72
Revenues over Expenses	0.00	0.00	(0.00)

Utility Fund Budget 2016-2017

Account Number	2015-16 Budget	2016-17 Budget	+/-
Revenues			
Water Revenues			
02-60-4100 Monthly Billing	380,000.00	400,000.00	20,000.00
02-60-4101 Late Charges	20,000.00	20,000.00	0.00
02-60-4102 Tap Fees	3,500.00	1,500.00	(2,000.00)
02-60-4104 Other Income -	0	-	
02-60-4105 Transfer from General	0	-	
02-60-4106 Interest Income - Water	0	50.00	50.00
02-60-4108 Misc Water Sells	0	50.00	50.00
02-60-4110 Disconnect Fees	0	3,000.00	3,000.00
02-60-4910 Cash Over/Short	0	-	
Total Water Revenues	403,500.00	424,600.00	21,100.00
Sewer Revenues			
02-70-4100 Monthly Billing	250,000.00	275,000.00	25,000.00
02-70-4102 Tap Fees	2,000.00	1,500.00	(500.00)
02-70-4104 Other Income -	0.00	-	
02-70-4109 Septic Disposal Fees	27,669.28	40,000.00	12,330.72
Total Sewer Revenues	279,669.28	316,500.00	36,830.72
Total Utility Fund Revenues	683,169.28	741,100.00	57,930.72

Account Number	2015-16 Budget	2016-17 Budget	+/-
Water Expenditures			
02-60-5000 Purchase Equipment	8,000.00	10,000.00	2,000.00
02-60-5030 R&M Equipment	18,592.22	20,000.00	1,407.78
02-60-5035 Maint. Agreements/Contracts	8,500.00	7,500.00	(1,000.00)
02-60-5038 R&M Systems - Water	20,000.00	20,000.00	0.00
02-60-5040 R&M Tower	5,500.00	10,000.00	4,500.00
02-60-5041 Well Repairs - Water	20,000.00	20,000.00	0.00
02-60-5042 Inspection Fees	1,450.00	2,000.00	550.00
02-60-5044 Chlorine & Tank	8,000.00	10,000.00	2,000.00
02-60-5045 Uniforms	1,000.00	1,500.00	500.00
02-60-5046 Lab Fees	4,500.00	3,500.00	(1,000.00)
02-60-5055 Fuel & Oil	10,000.00	6,000.00	(4,000.00)
02-60-5056 Postage	6,000.00	4,700.00	(1,300.00)
02-60-5058 Utility Billing Process USTI	0.00	3,020.00	3,020.00
02-60-5070 Utilities	60,000.00	58,000.00	(2,000.00)
02-60-5079 Salaries	123,120.00	142,812.80	19,692.80
02-60-5085 TMRS	3,000.00	2,320.71	(679.29)
02-60-5090 Health Insurance	27,500.00	29,378.40	1,878.40
02-60-5095 Operating Supplies	12,000.00	18,000.00	6,000.00
02-60-5105 Telephone	550	800.00	250.00
02-60-5106 Cell Phones	1,800.00	1,700.00	(100.00)
02-60-5112 Insurance Buildings	1,740.00	1,860.00	120.00
02-60-5122 Insurance Auto Physical Damage	1,270.52	1,270.52	0.00
02-60-5128 Insurance Equipment	1,594.52	1,594.52	0.00
02-60-5146 Insurance Workers Comp	2,864.40	4,686.90	1,822.50
02-60-5185 Training/Seminars	2,500.00	2,500.00	0.00
02-60-5221 Transfer to General Fund	7500	0.00	(7,500.00)
02-60-5237 Red River Water Conservation District	4,000.00	2,500.00	(1,500.00)
02-60-5239 Permit Renewal	2,000.00	2,000.00	0.00
02-60-5260 Payroll Taxes	10,000.00	11,609.18	1,609.18
02-60-5910 GTUA	14,400.00	12,760.00	(1,640.00)
02-60-5912 New lines	3,000.00	3,000.00	0.00
Total Water Expenditures	390,381.66	415,013.03	24,631.37

Utility Fund Budget 2016-2017

Account Number	2015-16 Budget	2016-17 Budget	+/-
Sewer Expenditures			
02-70-5000 Purchase Equipment	10,000.00	18,000.00	8,000.00
02-70-5020 R&M Building	0	1,000.00	1,000.00
02-70-5030 R&M Equipment	12,000.00	18,376.94	6,376.94
02-70-5039 R&M Systems - Sewer	20,000.00	20,000.00	0.00
02-70-5042 Inspection Fees	2,000.00	2,000.00	0.00
02-70-5044 Chlorine & Tank	3,000.00	4,000.00	1,000.00
02-70-5045 Uniforms	1,363.90	2,500.00	1,136.10
02-70-5046 Lab Fees	6,000.00	12,000.00	6,000.00
02-70-5055 Fuel & Oil	7,500.00	5,000.00	(2,500.00)
02-70-5070 Utilities	15,000.00	15,000.00	0.00
02-70-5079 Salaries	85,000.00	88,909.60	3,909.60
02-70-5085 TMRS	1,100.00	1,444.78	344.78
02-70-5090 Health Insurance	20,000.00	22,033.80	2,033.80
02-70-5095 Operating Supplies	8,000.00	8,000.00	0.00
02-70-5105 Telephone	1,500.00	350.00	(1,150.00)
02-70-5106 Cell Phones	1,500.00	800.00	(700.00)
02-70-5112 Insurance Buildings	1,740.00	1,860.00	120.00
02-70-5128 Insurance Equipment	1,594.52	1,594.52	0.00
02-70-5146 Insurance Workers Comp	2,741.20	4,495.25	1,754.05
02-70-5185 Training/Seminars	2,500.00	2,500.00	0.00
02-70-5202 Accounting & Audit	1,500.00	7,000.00	5,500.00
02-70-5217 Consulting Services	1,000.00	0.00	(1,000.00)
02-70-5220 Engineering Services	4,500.00	4,500.00	0.00
02-70-5239 Permit Renewal	8,200.00	1,700.00	(6,500.00)
02-70-5240 Contingencies	0.00	0.00	0.00
02-70-5260 Payroll Taxes	6,448.00	10,734.58	4,286.58
02-70-5910 GTUA	63,600.00	67,287.50	3,687.50
02-70-5912 New lines	5,000.00	5,000.00	0.00
Total Sewer Expenditures	292,787.62	326,086.97	33,299.35
Total Utility Fund Expenditures	683,169.28	741,100.00	57,930.72