



2018-2019

BUDGET

**CITY OF WOLFFORTH
2018-2019 BUDGET**

“The 2018 tax rate will raise more taxes for Maintenance and Operations than last year’s tax rate. The tax rate will effectively be raised by 2.9086% and will raise taxes for maintenance and operations on a \$100,000 home by approximately \$14.79 annually.”

	2017	2018
Average Appraised Value of Home in Wolfforth	\$152,944	\$164,457
Effective Rate	.761827	.726387
Rollback Rate	.775451	.762169
Actual Maintenance & Operations Rate	.508533	.523324
Actual Debt Service Rate	.253294	.238503
Actual Total Tax Rate	.761827	.761827
Total Tax Supported Debt Payments	\$703,784	\$755,342

The budget was adopted on September 17, 2018, by the following vote:

Aye: Councilmembers Merrill, Bickle, Gross, Tyler, and Cooper

Nay: None

The tax rate was adopted by Ordinance No. 509 on September 17, 2018, by the following vote:

Aye: Councilmembers Merrill, Bickle, Gross, Tyler, and Cooper

Nay: None

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September 4, 2018

Honorable Mayor and City Council
City of Wolfforth

Dear Mayor Addington and City Councilmembers,

In accordance with the Civil Statutes of the State of Texas, the proposed budget is submitted for your review and consideration. Upon adoption, this budget will provide financial guidance for city operations for fiscal year 2018-2019

Growth in Wolfforth still proceeds at a rapid pace. Preston Manor was a participant in the Parade of Homes and lot sales and new permits have increased. Preston Hollow Phase II is near completion, and after some utility issues the Scarlet Matador homes and Patterson Pointe should be open soon. The Reserves continues to stay at 100% occupancy and the Residence Senior housing apartments construction is in full swing.

The hard work the Wolfforth EDC (WEDC) has put in over the years is beginning to show results. This year's sales tax are up over 31% over last year according to ZacTax. The Accoutrements Shopping Center is a direct result of contacts made at ICSC Dallas. Businesses other that retail are making a bigger impact. Land has been purchased by Braum's, O'Reilly's, and CVS that will have those businesses on them in the future. Hopefully, our sales tax numbers will continue to grow substantially and become an appropriate percentage to a community of our size.

Future infrastructure needs continue to be a concern. The Edwards Trinity Well project did not prove out as hoped, but we were able to still have a producing well from the Ogallala aquifer. Purchasing CRMWA water allocation from the City of Slaton is under negotiation and should give some relief on our own systems. Utility and road infrastructure projects will soon be placed on the CIP for consideration.

The City purchased an ambulance in order to maintain independence in the operation of emergency medical services. The search for a paid Fire Chief is underway. Volunteerism and funding are continued concerns in that area.

Future personnel changes are on the way due to retirement and growth, and this budget reflects new positions we haven't had on the payroll before.

I would like to express my appreciation to the Mayor and Council, and all department heads, for the active participation in the budget process. As always, we have projected revenue very conservatively and expenses at the highest expected level, which contributes to the proposed reduction to fund balances. Historically, conservative management has reduced or eliminated budget deficits.

Respectfully Submitted,

Darrell Newsom
City Manager

2018-2019 DEBT SUMMARY

Obligation	Paid in Full	Enterprise	Debt Service
2010 C of O	2031		\$ 173,180
2013 C of O	2033	\$ 423,675	
2013 Tax Note	2020	\$ 8,493	\$ 38,690
2015 Tax Note	2022	\$ 39,665	\$ 41,284
2015 C of O Refunding	2025		\$ 330,137
2016 Tax Note	2023	\$ 104,588	
2016A Tax Note*	2023	\$ 58,116	
2017 C of O	2037	\$ 97,050	
2017 Tax Note	2024	\$ 80,896	\$ 126,529
2018 Ambulance			\$ 45,522
Annual Payments		\$ 754,367	\$ 755,343
2017-18 Total	\$1,512,300		
*EDC makes pmt			

2018-2019 Budget Summary

GENERAL FUND

Department	Payroll	Supplies	Services	Other M&O	Capital	Debt Service	Total
City Government	\$0	\$1,200	\$26,000	\$9,000	\$0	\$0	\$36,200
Municipal Court	\$0	\$4,000	\$43,000	\$53,000	\$10,000	\$0	\$110,000
Financial Administration	\$308,582	\$10,300	\$50,000	\$60,000	\$3,000	\$0	\$431,882
Building & Grounds	\$156,078	\$20,000	\$90,000	\$7,000	\$65,000	\$0	\$338,078
Training Center	\$0	\$200	\$4,500	\$0	\$0	\$0	\$4,700
Code Enforcement	\$0	\$100	\$19,700	\$5,000	\$0	\$0	\$24,800
Police	\$734,836	\$73,790	\$63,790	\$44,000	\$6,500	\$0	\$922,916
Fire & EMS	\$598,185	\$66,100	\$37,000	\$31,200	\$125,000	\$100,000	\$957,485
Emergency Mgmt	\$87,657	\$3,500	\$11,000	\$2,000	\$149,500	\$0	\$253,657
Misc. Public Services	\$0	\$14,500	\$300	\$2,000	\$2,500	\$0	\$19,300
Library	\$122,325	\$14,000	\$42,900	\$9,000	\$74,200	\$0	\$262,425
Streets	\$0	\$6,000	\$25,000	\$41,900	\$120,000	\$0	\$192,900
Park	\$0	\$4,500	\$55,000	\$0	\$33,500	\$0	\$93,000
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TIRZ Allocation							\$0

TOTAL EXPENSES	\$2,007,663	\$218,190	\$468,190	\$264,100	\$589,200	\$100,000	\$3,647,343
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TOTAL REVENUE	\$3,383,597
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REDUCE FUND BALANCE	(\$263,746)
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DEBT SERVICE FUND

Department	Payroll	Supplies	Services	Other M&O	Capital	Debt Service	Total
Debt Service	\$0	\$0	\$0	\$0	\$0	\$755,343	\$755,343

TOTAL EXPENSES	\$755,343
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TOTAL REVENUE	\$802,002
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INCREASE FUND BALANCE	\$46,659
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ENTERPRISE FUND

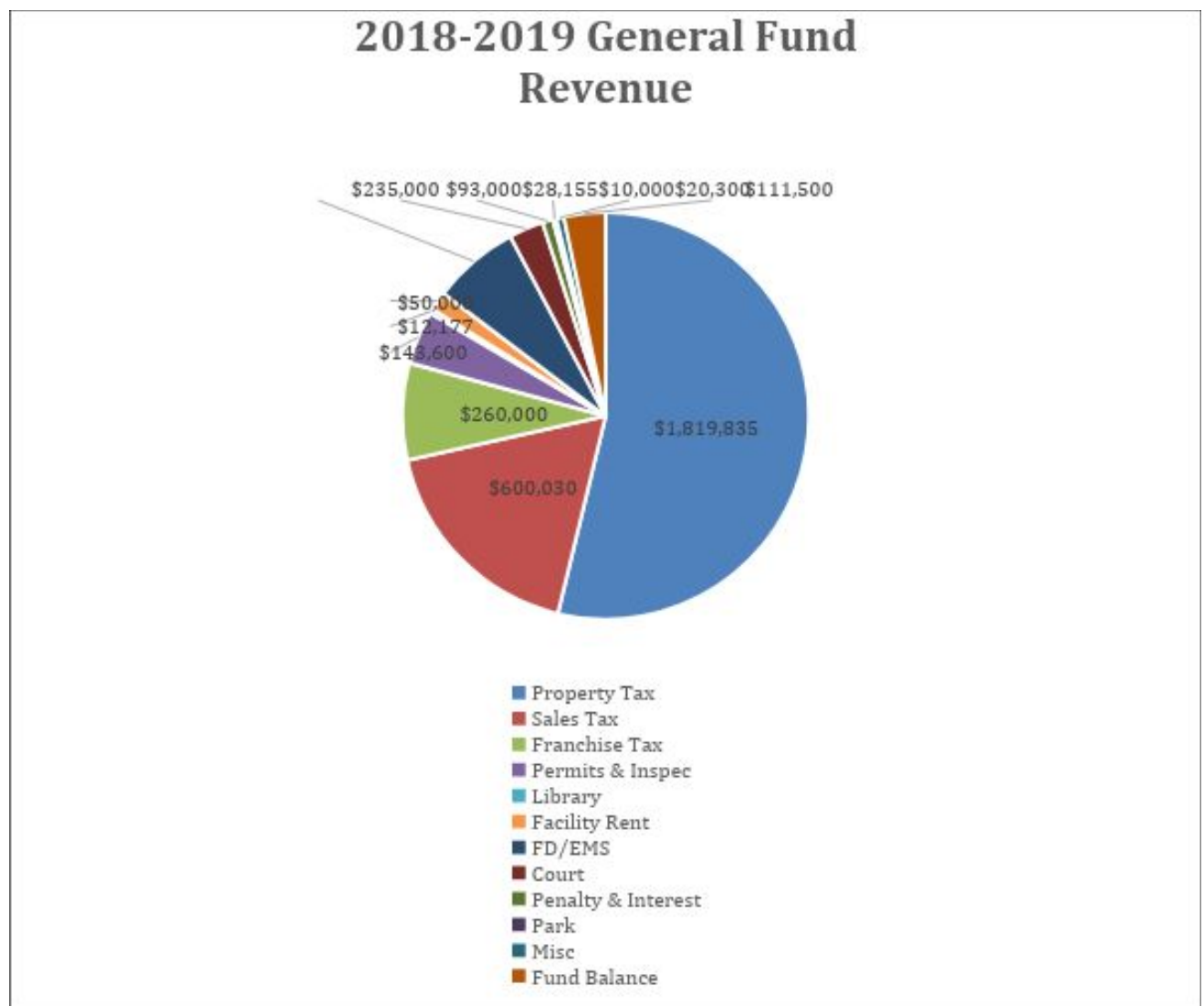
Department	Payroll	Supplies	Services	Other M&O	Capital	Debt Service	Total
City Government	\$0	\$200	\$7,000	\$5,000	\$0	\$0	\$12,200
Financial Administration	\$177,475	\$7,000	\$32,500	\$65,000	\$3,000	\$0	\$284,975
Building & Grounds	\$333,223	\$13,500	\$40,000	\$1,000	\$0	\$0	\$387,723
Sanitation	\$0	\$0	\$0	\$511,000	\$0	\$0	\$511,000
Water	\$194,270	\$72,000	\$152,500	\$13,000	\$131,570	\$0	\$563,340
Compliance	\$82,180	\$101,100	\$77,200	\$1,000	\$155,500	\$0	\$416,980
Sewer	\$0	\$10,000	\$31,000	\$3,000	\$144,000	\$0	\$188,000
Farm	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$753,263	\$753,263
TOTAL EXPENSES	\$787,148	\$203,800	\$340,200	\$599,000	\$434,070	\$753,263	\$3,117,481
TOTAL REVENUE							\$3,064,408
DECREASE FUND BALANCE							(\$53,073)

All Funds Revenue	\$7,250,007
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All Funds Expense	\$7,520,167
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Subtotal Decrease to Fund Balances	(\$270,160)
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GENERAL FUND REVENUE BY CATEGORY

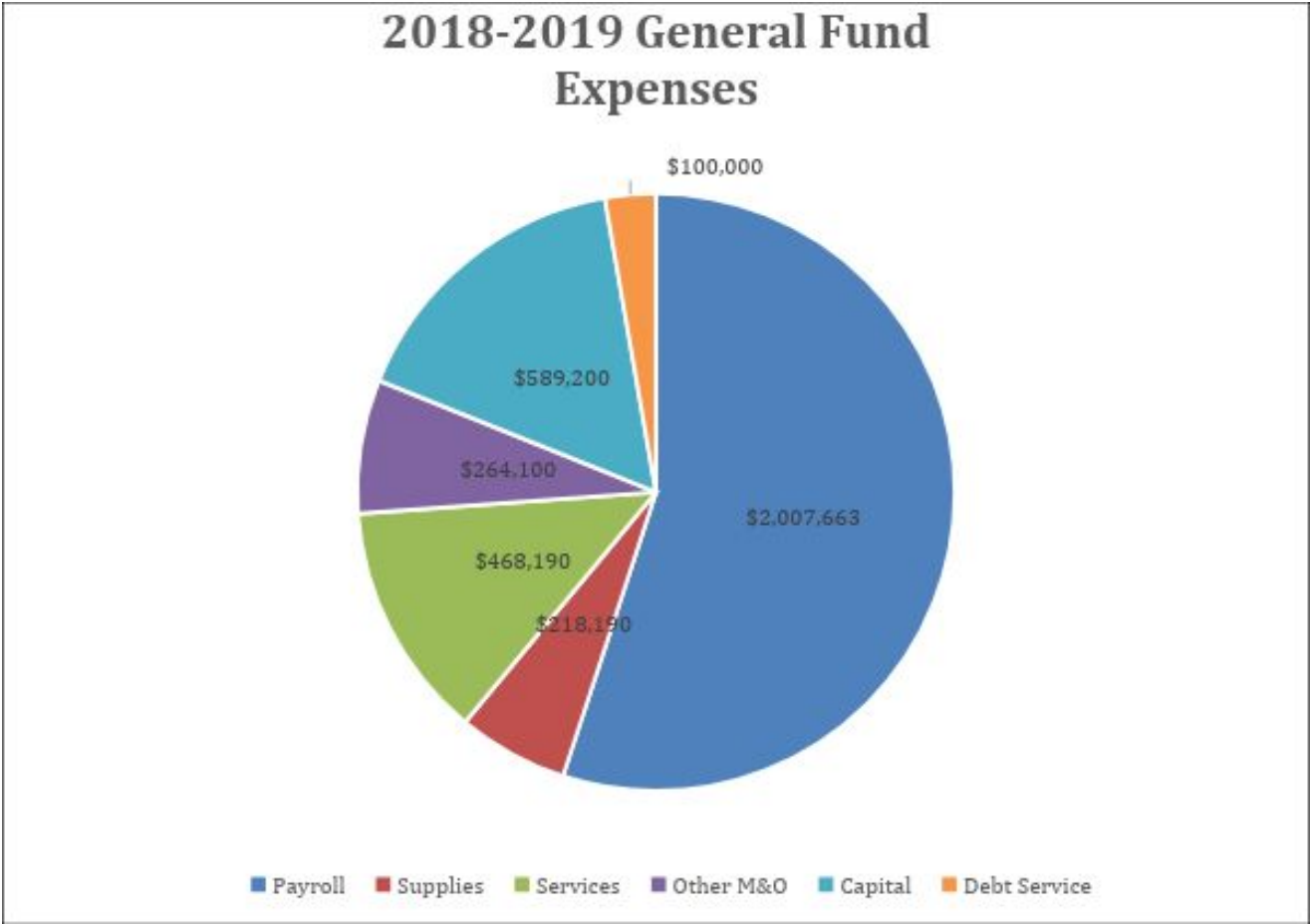


GENERAL FUND REVENUE

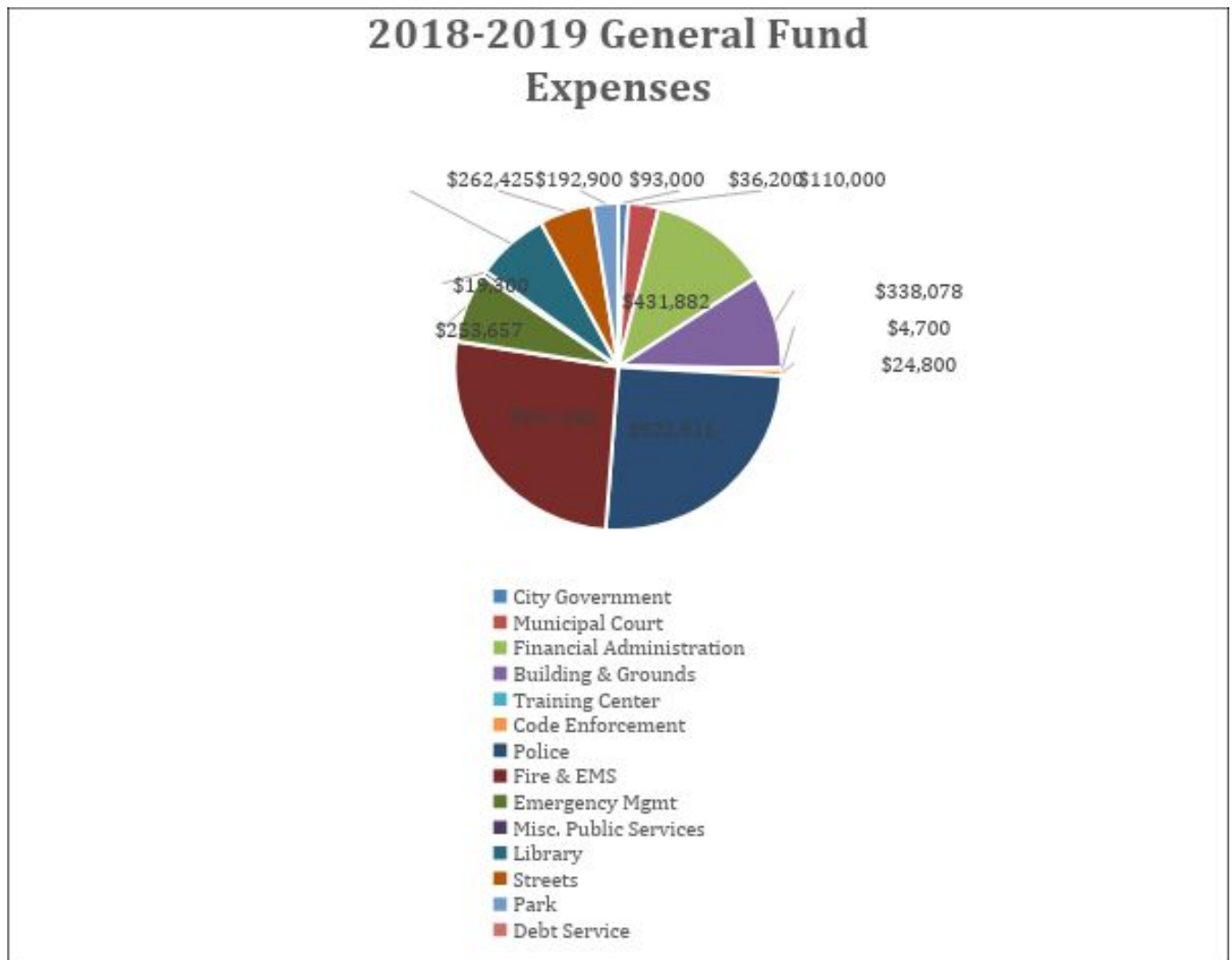
General Revenue	PROPOSED 2018-19	Projected 2017-18	Actual Revenue		
			Fiscal 2016-17	Fiscal 2015-16	3 Yr Average
Property Tax CURRENT .761827	\$1,818,835	\$1,532,913	\$1,354,566	\$1,351,221	\$1,412,900
Tax Certificates	\$1,000	\$1,156	\$990	\$1,040	\$1,062
Ad Val Tac Unclaimed Refunds	\$0	\$0	\$2	\$6	\$3
Sales Tax	\$600,000	\$583,624	\$460,078	\$427,851	\$490,518
Alcohol Tax	\$30	\$30	\$28	\$31	\$30
Franchise Tax	\$260,000	\$291,420	\$247,154	\$231,950	\$256,841
Franchise Application Fees	\$0	\$0	\$0	\$0	\$0
Penalty & Interest	\$10,000	\$10,745	\$9,709	\$25,039	\$15,164
Sales Permits	\$200	\$453	\$60	\$60	\$191
Building Permits (.10)	\$70,000	\$44,947	\$67,764	\$95,746	\$69,486
Electrical/Plumbing Permits(.05)	\$68,000	\$52,729	\$69,640	\$84,096	\$68,822
Re-Inspection Fees	\$0	\$0	\$1,260	\$0	\$420
Alarm Permits & Fees	\$400	\$413	\$300	\$550	\$421
Fire Inspections	\$4,000	\$8,567	\$1,208	\$1,368	\$3,714
Misc. Permits	\$1,000	\$2,160	\$505	\$35	\$900
County Library Funds	\$7,377	\$7,377	\$7,377	\$7,377	\$7,377
Library Fines	\$1,000	\$1,609	\$1,119	\$671	\$1,133
Library Donations	\$2,000	\$3,667	\$733	\$1,885	\$2,095
Library Grants	\$0	\$0	\$0	\$7,882	\$2,627
Library Community Room	\$1,800	\$2,320	\$1,693	\$1,395	\$1,803
Training Center Rental	\$4,800	\$4,800	\$4,800	\$0	\$3,200
City Buildings Rent	\$45,200	\$45,600	\$46,841	\$45,330	\$45,924
Fire Dept. Revenue	\$85,000	\$106,773	\$79,438	\$66,567	\$84,259
EMS Billing Revenue	\$150,000	\$149,746	\$190,233	\$207,524	\$182,501

EMS Transport Revenue	\$0	\$0	\$3,350	\$3,350	\$2,233
County EMS Funds	\$0	\$33,833	\$85,465	\$87,825	\$69,041
Kennel Care	\$300	\$255	\$165	\$859	\$426
Valdes Lien 315 Main	\$600	\$600	\$600	\$800	\$667
Municipal Court Revenue	\$93,000	\$79,509	\$71,844	\$96,287	\$82,547
Police Dept. Seizure Funds	\$0	\$12,803	\$20	\$0	\$4,274
Police Officer Training (State)	\$0	\$655	\$1,271	\$1,216	\$1,047
PD Grant Proceeds	\$0	\$0	\$0	\$25,477	\$8,492
PD Donations	\$0	-\$7,781	\$0	\$0	-\$2,594
Interest Income	\$18,000	\$23,649	\$14,638	\$16,961	\$18,416
Ad Valorem Tax Interest	\$150	\$232	\$83	\$73	\$129
JAG Interest	\$5	\$5	\$4	\$3	\$4
Long/short	\$0	\$0	\$0	\$0	\$0
Coke Machine Revenue	\$100	\$87	\$190	\$360	\$212
Maps, Reports, Fingerprinting	\$500	\$469	\$774	\$1,033	\$759
Misc. Income	\$15,000	\$6,150	\$48,418	\$14,650	\$23,072
Donated Assets	\$0	\$0	\$0	\$0	\$0
Park Revenue	\$10,000	\$13,400	\$10,951	\$10,250	\$11,534
Special Project Contributions	\$1,000	-\$3,309	\$14,181	\$3,238	\$4,703
Transfers In	\$0	\$0	\$0	\$0	\$0
Grant Proceeds	\$0	\$38,947	\$34,123	\$13,731	\$28,934
Gasoline Discounts	\$1,300	\$1,185	\$1,307	\$1,536	\$1,343
Credit Card Rebate	\$1,500	\$4,055	\$2,755	\$1,286	\$2,699
C of O Proceeds	\$0	\$2,521	\$652,800	\$907,310	\$520,877
Other Financing Sources	\$0	\$282,454	\$0	\$19,855	\$100,770
Fund Balance/2017 Tax Note	\$76,000				
Fund Balance/2015 Tax Note	\$22,500				
Fund Balance/2015 C of O	\$13,000				
Total	\$3,383,597	\$3,340,767	\$3,488,438	\$3,763,725	\$3,530,977

GENERAL FUND EXPENSE BY CATEGORY



GENERAL FUND EXPENSE BY DEPARTMENT



GENERAL FUND EXPENSES

General Expenses	PROPOSED 2018-19	Projected 2017-18	Actual Expenses		
			Fiscal 2016-17	Fiscal 2015-16	3 Yr. Average
Supplies	\$1,200	\$70	\$706	\$2,826	\$1,201
Services	\$26,000	\$17,028	\$35,586	\$27,396	\$26,670
Operating Expense	\$9,000	\$10,591	\$8,285	\$8,221	\$9,033
Total City Government	\$36,200	\$27,690	\$44,577	\$38,444	\$36,904
Supplies	\$4,000	\$1,591	\$0	\$109	\$567
Services	\$43,000	\$43,142	\$14,594	\$13,966	\$23,900
Operating Expense	\$53,000	\$53,294	\$42,140	\$43,805	\$46,413
Capital	\$10,000	\$0	\$0	\$0	\$0
Total Municipal Court	\$110,000	\$98,027	\$56,734	\$57,880	\$70,880
Wages	\$237,122	\$230,104	\$217,939	\$241,112	\$229,718
Retirement	\$26,835	\$26,664	\$26,386	\$26,438	\$26,496
FICA	\$18,140	\$17,603	\$16,832	\$18,145	\$17,527
Insurance Benefits	\$24,745	\$18,121	\$21,250	\$27,650	\$22,340
Workmen's Comp	\$590	\$674	\$492	\$499	\$555
Misc. Workmen's Comp	\$500	\$11,093	\$4,043	-\$363	\$4,924
Unemployment	\$650	\$648	\$36	\$684	\$456
Supplies	\$10,300	\$7,875	\$9,292	\$9,112	\$8,760
Services	\$50,000	\$49,601	\$47,930	\$49,361	\$48,964
Operating Expense	\$60,000	\$70,725	\$47,933	\$38,780	\$52,479
Capital	\$3,000	\$17,500	\$1,857	\$25,109	\$14,822
Total Financial Administration	\$431,882	\$450,609	\$393,989	\$436,528	\$427,042

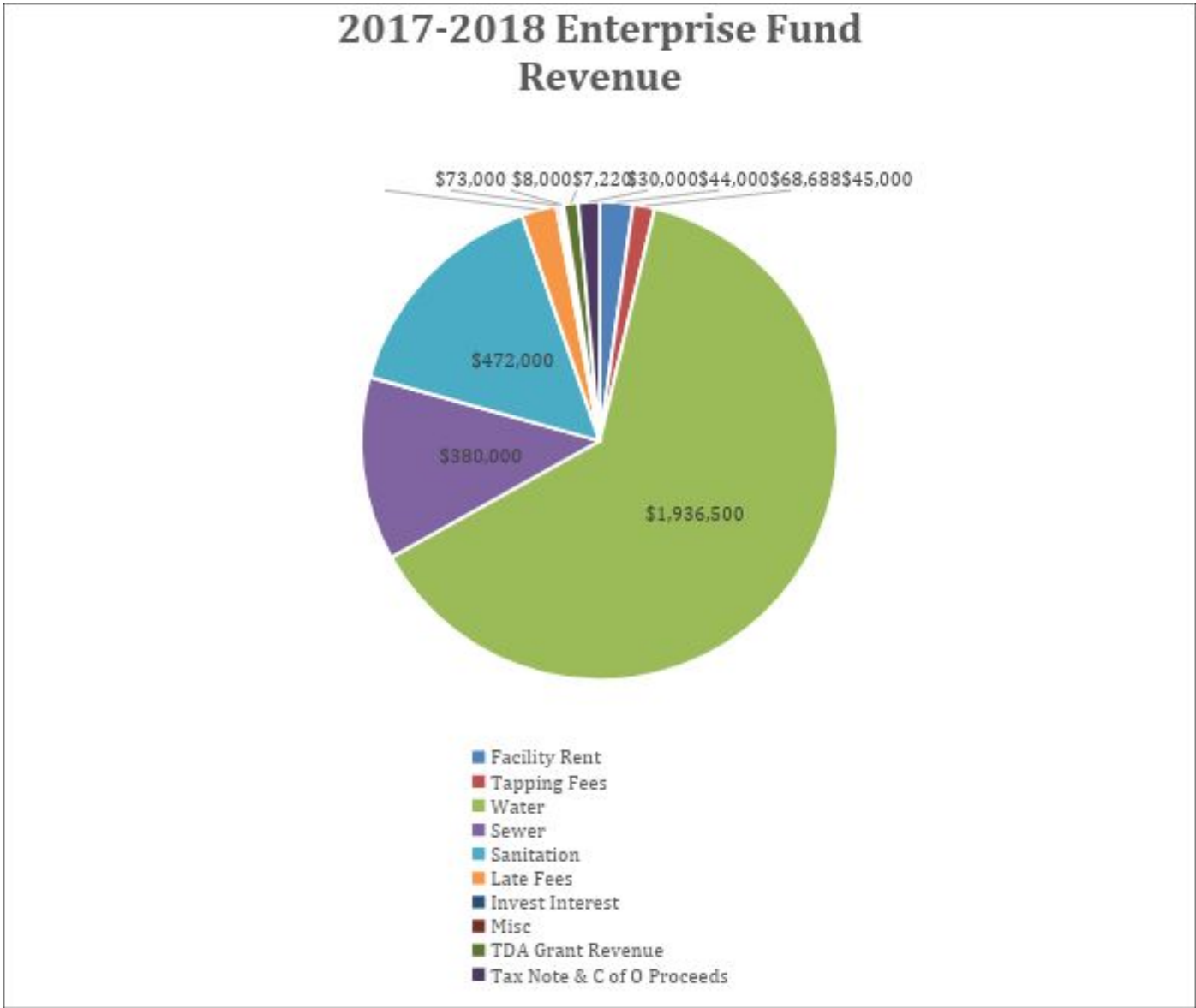
Wages	\$111,783	\$57,122	\$2,142	\$0	\$19,755
Retirement	\$12,650	\$6,614	\$0	\$0	\$0
FICA	\$8,555	\$4,370	\$0	\$0	\$0
Insurance Benefits	\$20,375	\$11,541	\$0	\$0	\$0
Workmen's Comp	\$2,225	\$1,874	\$0	\$0	\$0
Unemployment	\$490	\$434	\$0	\$0	\$0
Supplies	\$20,000	\$18,399	\$25,696	\$18,360	\$20,818
Services	\$90,000	\$102,152	\$143,835	\$128,344	\$124,777
Operating Expense	\$7,000	\$7,963	\$6,483	\$5,528	\$6,658
Capital	\$65,000	\$49,171	\$635	\$20,700	\$23,502
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Building & Grounds	\$338,078	\$259,641	\$178,791	\$172,931	\$195,510
Supplies	\$200	\$0	\$182	\$522	\$234
Services	\$4,500	\$4,341	\$5,327	\$4,278	\$4,648
Training Center	\$4,700	\$4,341	\$5,508	\$4,799	\$4,883
Supplies	\$100	\$82	\$0	\$0	\$27
Services	\$19,700	\$3,329	\$1,719	\$400	\$1,816
Operating Expense	\$5,000	\$5,231	\$2,979	\$2,261	\$3,490
Total Code Enforcement	\$24,800	\$8,642	\$4,699	\$2,661	\$5,334
Wages	\$532,365	\$590,935	\$556,824	\$502,445	\$550,068
Retirement	\$60,813	\$68,104	\$66,440	\$55,199	\$63,248
FICA	\$41,108	\$45,207	\$42,504	\$37,900	\$41,870
Health Insurance	\$80,990	\$53,356	\$50,072	\$59,544	\$54,324
Workmen's Comp	\$12,975	\$14,909	\$11,006	\$11,029	\$12,315
Unemployment	\$1,785	\$2,808	\$104	\$2,108	\$1,674
Other Benefits	\$4,800	\$5,333	\$5,240	\$4,960	\$5,178
Supplies	\$29,500	\$32,784	\$19,785	\$33,574	\$28,714
PD Unit 111 889-874	\$3,790	\$6,164	\$4,152	\$3,272	\$4,529
PD Unit 112 889-876	\$6,990	\$5,635	\$4,398	\$4,087	\$4,707
PD Unit 113 889-875	\$6,790	\$7,333	\$6,662	\$4,711	\$6,235
PD Unit 114	\$5,690	\$4,733	\$3,213	\$0	\$2,649
PD Unit 115 840-149	\$4,790	\$3,922	\$4,879	\$4,426	\$4,409
PD Unit 116 860-641	\$5,490	\$3,141	\$5,592	\$4,604	\$4,446
PD Unit 117 771-850	\$1,690	\$1,353	\$1,180	\$850	\$1,128
PD Unit 118	\$4,690	\$5,520	\$3,506	\$4,829	\$4,618
PD Unit 119	\$1,740	\$1,445	\$2,528	\$709	\$1,561
PD Unit 120	\$1,240	\$1,089	\$1,335	\$608	\$1,010
PD Unit 121	\$1,390	\$1,167	\$363	\$0	\$510

Services	\$46,000	\$66,812	\$50,507	\$42,477	\$53,265
PD Unit 111 889-874	\$1,870	\$1,177	\$231	\$1,115	\$841
PD Unit 112 889-876	\$1,870	\$621	\$426	\$761	\$603
PD Unit 113 889-875	\$1,870	\$2,402	\$1,421	\$427	\$1,416
PD Unit 114	\$1,870	\$283	\$681	\$0	\$321
PD Unit 115 840-149	\$1,870	\$486	\$586	\$177	\$416
PD Unit 116 860-641	\$1,870	\$375	\$562	\$1,640	\$859
PD Unit 117 771-850	\$1,370	\$99	\$55	\$21	\$58
PD Unit 118	\$1,370	\$613	\$233	\$898	\$581
PD Unit 119	\$1,370	\$1,364	\$732	\$367	\$821
PD Unit 120	\$1,370	\$257	\$146	\$47	\$150
PD Unit 121	\$1,090	\$215	\$19	\$0	\$78
Operating Expense	\$44,000	\$21,693	\$58,589	\$45,081	\$41,788
Capital	\$6,500	\$72,681	\$41,542	\$239,988	\$118,070
Debt Service	\$0	\$0	\$0	\$0	\$0
Grant Expenditures	\$0	\$0	\$12,505	\$10,495	\$7,667
Total Police Dept.	\$922,916	\$1,024,014	\$958,019	\$1,078,349	\$1,020,127
Pension Fund	\$13,000	\$12,205	\$12,528	\$13,500	\$12,744
Wages	\$525,565	\$413,356	\$422,918	\$355,667	\$397,314
Retirement	\$0	\$3,729	\$3,233	\$1,672	\$2,878
FICA	\$40,210	\$31,622	\$32,371	\$26,735	\$30,243
Health Insurance	\$0	\$851	\$854	\$1,701	\$1,135
Workmen's Comp	\$16,005	\$16,263	\$9,419	\$7,589	\$11,091
Unemployment	\$3,405	\$3,823	\$610	\$1,755	\$2,063
Supplies	\$66,000	\$54,193	\$45,735	\$41,603	\$47,177
Services	\$34,000	\$25,366	\$27,187	\$47,744	\$33,432
Operating Expense	\$31,000	\$24,248	\$28,911	\$36,237	\$29,799
Capital	\$125,000	\$514,691	\$88,743	\$19,674	\$207,703
Debt Service	\$100,000	\$45,522		\$0	\$22,761
Interest	\$0	\$0	\$0	\$0	\$0
Grant Expenditures	\$0	\$0	\$0	\$0	\$0
Total Fire & EMS	\$954,185	\$1,145,869	\$672,510	\$553,876	\$798,339
Supplies	\$100	\$0	\$0	\$0	\$0
Services	\$3,000	\$4,900	\$2,175	\$2,275	\$3,117
Operating Expense	\$200	\$0	\$0	\$525	\$175
Total Transfer Ambulance	\$3,300	\$4,900	\$2,175	\$2,800	\$3,292
Supplies	\$0	\$0	\$0	\$0	\$0
Services	\$0	\$0	\$0	\$0	\$0
Operating Expense	\$0	\$0	\$0	\$0	\$0

Total Haz Mat	\$0	\$0	\$0	\$0	\$0
Wages	\$66,460	\$17,240	\$16,350	\$15,006	\$16,198
Retirement	\$7,525	\$1,998	\$1,951	\$1,672	\$1,874
FICA	\$5,085	\$1,319	\$1,251	\$1,148	\$1,239
Hospitalization	\$7,780	\$824	\$824	\$1,661	\$1,103
Workmen's Comp	\$165	\$464	\$389	\$347	\$400
Unemployment	\$162	\$54	\$2	\$43	\$33
Other Benefits	\$480				
Supplies	\$3,500	\$5,908	\$614	\$1,349	\$2,624
Services	\$11,000	\$11,014	\$3,354	\$17,496	\$10,621
Operating Expense	\$2,000	\$0	\$1,384	\$1,872	\$1,085
Capital	\$149,500	\$59,276		\$21,644	\$40,460
Total Emergency Management	\$253,657	\$98,096	\$26,118	\$62,238	\$75,637
Supplies	\$14,500	\$580	\$9,189	\$6,565	\$5,445
Services	\$300	\$179	\$275	\$464	\$306
Operating Expense	\$2,000	\$33	\$77	\$521	\$210
Capital	\$2,500	\$72,826	\$0	\$0	\$24,275
Total Misc. Public Service	\$19,300	\$73,617	\$9,541	\$7,550	\$30,236
Wages	\$92,155	\$85,978	\$81,244	\$71,013	\$79,412
Retirement	\$7,850	\$7,707	\$7,017	\$4,265	\$6,329
FICA	\$7,050	\$6,577	\$6,198	\$5,378	\$6,051
Health Insurance	\$14,160	\$11,516	\$11,277	\$5,292	\$9,362
Workmen's Comp	\$280	\$278	\$222	\$192	\$231
Unemployment	\$830	\$681	\$116	\$547	\$448
Supplies	\$14,000	\$16,096	\$10,758	\$14,265	\$13,706
Services	\$42,900	\$31,803	\$47,752	\$37,317	\$38,957
Operating Expense	\$9,000	\$11,103	\$3,846	\$7,805	\$7,585
Capital	\$41,200	\$17,866	\$7,258	\$12,691	\$12,605
Savings for Expansion	\$20,000				
Books/Audios	\$13,000	\$18,782	\$11,590	\$13,461	\$14,611
Debt (computer lease)	\$0	\$0	\$0	\$0	\$0
Total Library	\$262,425	\$208,388	\$187,278	\$172,225	\$189,297
Supplies	\$6,000	\$6,057	\$3,354	\$4,230	\$4,547
Services	\$25,000	\$22,976	\$41,193	\$8,914	\$24,361
Operating Expense	\$41,900	\$50,133	\$898	\$180	\$17,070
Capital	\$120,000	\$1,067	\$76,962	\$195,751	\$91,260
Total Street Dept.	\$192,900	\$80,233	\$122,406	\$209,075	\$137,238

Supplies	\$4,500	\$3,959	\$1,128	\$2,548	\$2,545
Services	\$55,000	\$57,528	\$53,321	\$52,018	\$54,289
Operating Expense	\$0	\$0	\$0	\$0	\$0
Capital	\$33,500	\$800	\$22,853	\$3,950	\$9,201
Total Park Dept.	\$93,000	\$62,287	\$77,302	\$58,516	\$66,035
Citi Card Payable					
Operating Transfers Out	\$0	-\$323,639	\$67,124	\$159,666	-\$32,283
Fees	\$0	\$0	\$23,360	\$24,039	\$15,800
380/Tax Incentives		\$105,364	\$106,153	\$0	\$70,506
Other Financing Uses	\$0	\$0	-\$27,962	\$541,950	\$171,329
TIRZ Deposit	\$0	\$0	\$0	\$0	\$0
TOTAL	\$3,647,343	\$3,328,080	\$2,908,322	\$3,583,527	\$3,286,105
			\$0	\$0	
Estimated Revenue	\$3,383,597				
Less Estimated Expense	\$3,647,343				
Change to Fund Balance	-\$263,746				

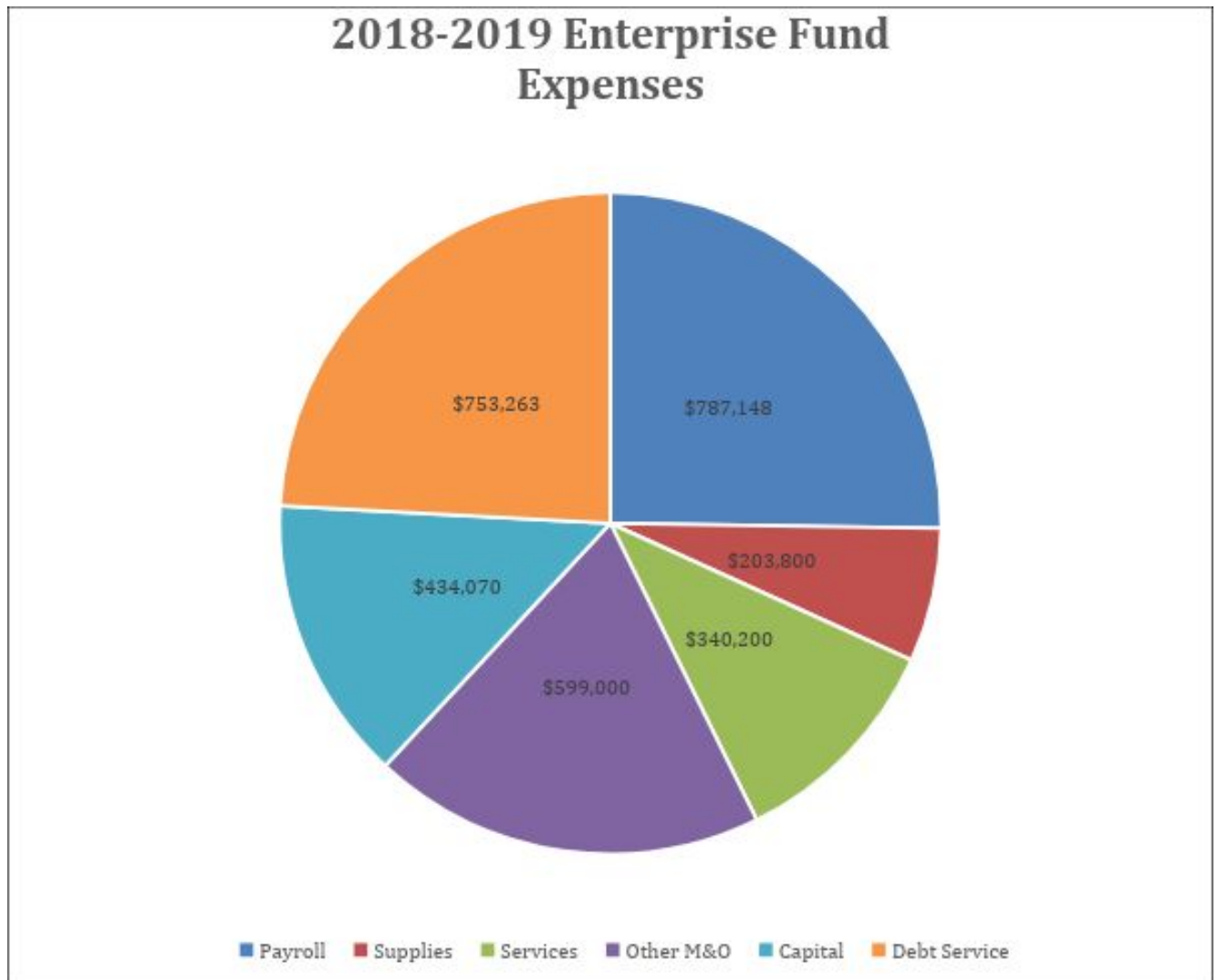
ENTERPRISE FUND REVENUE BY CATEGORY



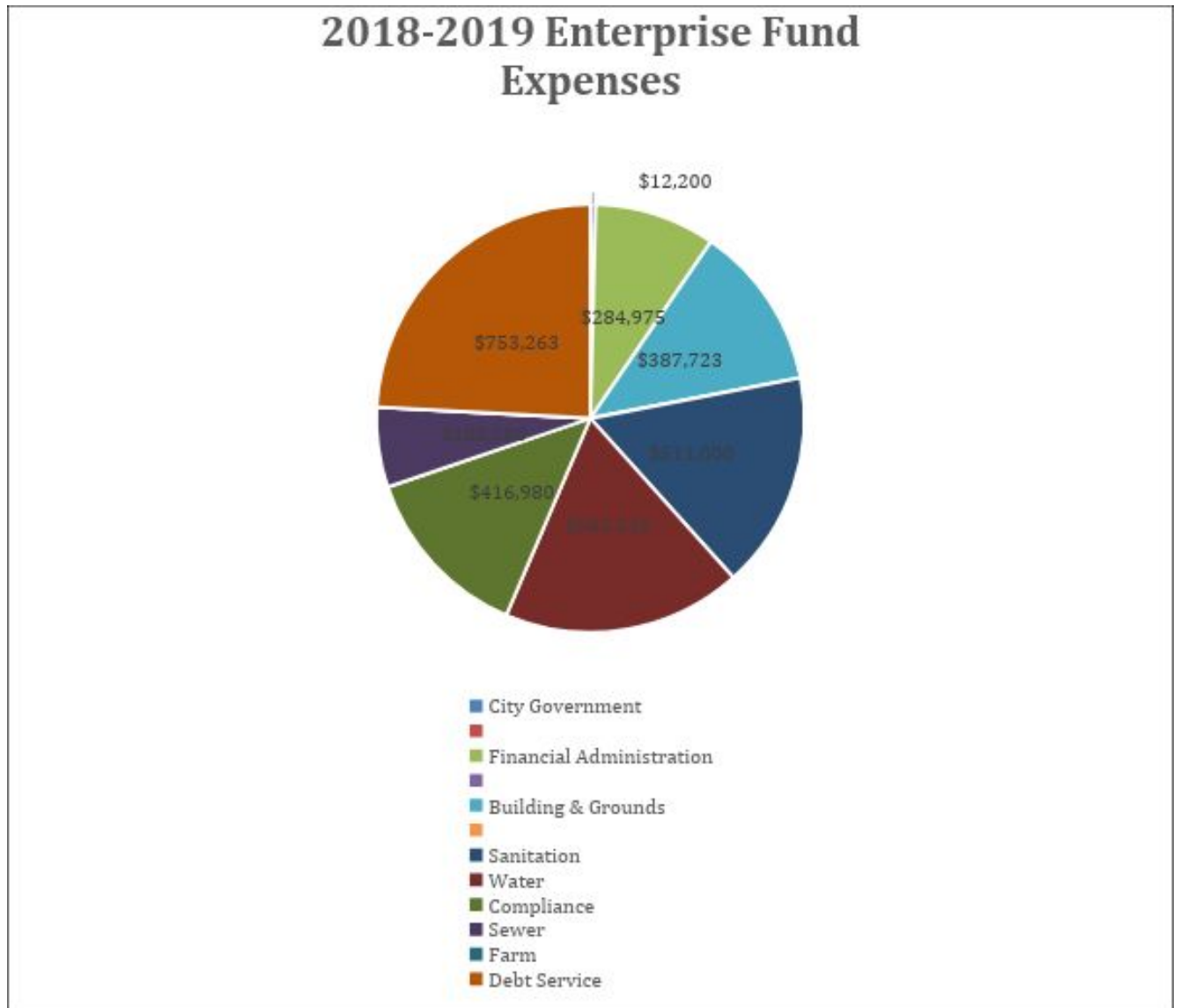
ENTERPRISE FUND REVENUE

Enterprise Revenue	PROPOSED 2018-19	Projected 2017-18	Actual Revenue		
			Fiscal 2016-17	Fiscal 2015-16	3 Year Average
328 E. Hwy 62 Rent	\$56,388	\$51,927	\$57,741	\$66,159	\$58,609
Investment Interest	\$8,000	\$16,647	\$5,125	\$3,548	\$8,440
MS4 Permits	\$600	\$600	\$1,650	\$600	\$950
Well Permit Fees	\$120	\$0	\$120	\$0	\$40
Farm Revenue	\$12,300	\$12,300	\$12,250	\$12,300	\$12,283
Tapping Fees	\$45,000	\$37,800	\$83,295	\$21,000	\$47,365
Cash Over/Short	\$0	\$191	-\$2,949	\$13	-\$915
Misc. Income	\$5,000	\$5,335	\$26,184	\$8,243	\$13,254
Donated Assets	\$0	\$0	\$0	\$0	\$0
Water Revenue	\$1,836,500	\$1,271,385	\$1,142,418	\$1,069,942	\$1,161,248
Sewer Revenue	\$380,000	\$416,934	\$390,704	\$380,751	\$396,130
Mastercard Rebate	\$1,500	\$665	\$2,755	\$1,286	\$1,568
Water Treatment	\$100,000	\$115,317	\$106,398	\$84,865	\$102,194
Sanitation Revenue	\$450,000	\$542,264	\$448,773	\$427,485	\$472,841
Sanitation Rebate Income (5%)	\$22,000	\$19,501	\$19,249	\$16,904	\$18,551
Late Charges	\$73,000	\$85,390	\$71,886	\$79,355	\$78,877
Contributions In	\$0	\$120,000	\$0	\$105,266	\$75,089
TDA Grant Revenue	\$30,000	\$393,337	\$23,500	\$0	\$138,946
Other Financing Sources	\$0	\$57,994	\$63,521	\$58,591	\$60,035
Fund Balance/2017 Tax Note	\$44,000				
Total	\$3,064,408	\$3,147,586	\$2,452,619	\$2,336,307	\$2,645,504

ENTERPRISE EXPENSE BY CATEGORY



ENTERPRISE EXPENSE BY DEPARTMENT



ENTERPRISE FUND EXPENSES

Enterprise Expenses	PROPOSED 2018-19	Projected 2017-18	Actual Expenses		
			Fiscal 2016-17	Fiscal 2015-16	3 Year Average
Supplies	\$200	\$0	\$0	\$457	\$152
Services	\$7,000	\$8,519	\$7,455	\$3,779	\$6,584
Operating Expense	\$5,000	\$1,565	\$5,432	\$4,867	\$3,955
Total City Government	\$12,200	\$10,084	\$12,887	\$9,104	\$10,692
Wages	\$130,595	\$56,805	\$61,922	\$63,710	\$60,813
Retirement	\$14,780	\$6,100	\$9,133	\$9,124	\$8,119
FICA	\$9,990	\$4,346	\$4,907	\$4,778	\$4,677
Insurance Benefits	\$20,795	\$5,793	\$13,348	\$13,677	\$10,939
Workmen's Comp	\$325	\$185	\$145	\$161	\$164
Misc. Workmen's Comp	\$500	\$0	\$0	\$0	\$0
Unemployment	\$490	\$440	\$18	\$625	\$361
Supplies	\$7,000	\$5,045	\$5,334	\$9,840	\$6,739
Services	\$32,500	\$32,632	\$25,480	\$31,029	\$29,714
Operating Expense	\$65,000	\$57,553	\$55,321	\$45,955	\$52,943
Capital	\$3,000	\$17,500	\$0	\$0	\$5,833
Total Financial Administration	\$284,975	\$186,399	\$175,608	\$178,898	\$180,302
Wages	\$231,585	\$185,756	\$213,872	\$196,369	\$198,665
Retirement	\$26,208	\$21,288	\$31,764	\$27,751	\$26,934
FICA	\$17,720	\$14,210	\$16,446	\$14,676	\$15,111
Insurance Benefits	\$49,300	\$24,379	\$33,049	\$35,134	\$30,854
Workmen's Comp	\$7,275	\$6,705	\$6,416	\$6,570	\$6,564
Unemployment	\$1,135	\$990	\$203	\$1,918	\$1,037
Supplies	\$13,500	\$12,766	\$14,615	\$12,933	\$13,438
Services	\$40,000	\$37,727	\$30,284	\$54,499	\$40,837
Operating Expense	\$1,000	\$1,561	\$504	\$580	\$882
Capital	\$0	\$0	\$0	\$0	\$0
Total Building & Grounds	\$387,723	\$305,380	\$347,154	\$350,430	\$334,321
Supplies	\$0	\$0	\$0	\$0	\$0

Services	\$0	\$0	\$0	\$0	\$0
Operating Expense	\$0	\$0	\$0	\$0	\$0
Landfill/Duncan	\$511,000	\$496,148	\$416,362	\$369,998	\$427,502
Depreciation Expense	\$0	\$0	\$0	-\$2,252	-\$751
Total Sanitation	\$511,000	\$496,148	\$416,362	\$367,746	\$426,752
Wages	\$145,850	\$149,462	\$128,422	\$130,818	\$136,234
Retirement	\$16,505	\$17,316	\$19,134	\$18,621	\$18,357
FICA	\$11,160	\$11,434	\$9,910	\$9,751	\$10,365
Insurance Benefits	\$15,850	\$19,383	\$19,432	\$19,383	\$19,399
Workmen's Comp	\$4,580	\$4,812	\$3,374	\$3,935	\$4,040
Unemployment	\$325	\$410	\$7	\$1,275	\$564
Supplies	\$72,000	\$14,568	\$135,459	\$66,116	\$72,048
Services	\$152,500	\$128,425	\$139,865	\$162,812	\$143,701
Operating Expense	\$13,000	\$13,732	\$5,863	\$18,626	\$12,740
Capital	\$131,570	\$634,228	\$0	\$0	\$211,409
Depreciation Expense	\$0	\$0	\$24,110	\$0	\$8,037
Total Water Dept.	\$563,340	\$993,769	\$485,576	\$431,337	\$636,894
Wages	\$62,335	\$63,462	\$63,788	\$0	\$42,416
Retirement	\$7,055	\$7,355	\$8,678	\$0	\$5,344
FICA	\$4,770	\$4,855	\$4,492	\$0	\$3,116
Insurance	\$7,700	\$9,145	\$9,527	\$0	\$6,224
Workmen's Comp	\$155	\$200	\$135	\$141	\$158
Unemployment	\$165	\$216	\$0	\$0	\$72
Supplies	\$101,100	\$94,320	\$42,080	\$21	\$45,474
Services	\$77,200	\$85,427	\$101,008	\$0	\$62,145
Operating Expense	\$1,000	\$425	\$356	\$0	\$260
Capital	\$155,500	\$7,430	\$0	\$0	\$2,477
Total EDR/Compliance	\$416,980	\$272,835	\$230,062	\$162	\$167,686
Supplies	\$10,000	\$14,766	\$7,891	\$7,888	\$10,182
Services	\$31,000	\$30,723	\$47,635	\$16,471	\$31,610
Operating Expense	\$3,000	\$2,647	\$2,177	\$3,182	\$2,669
Capital	\$114,000	\$205,867	\$0	\$0	\$68,622
Capital Project-TDA Grant	\$30,000	\$399,071	\$0	\$0	\$133,024
Depreciation Expense	\$0	\$0	\$775,000	\$750,000	\$508,333
Total Sewer Dept.	\$188,000	\$653,075	\$832,703	\$777,542	\$754,440
Supplies	\$0	\$0	\$0	\$0	\$0
Services	\$0	\$0	\$0	\$0	\$0
Operating Expense	\$0	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0	\$0
Total Farm Dept.	\$0	\$0	\$0	\$0	\$0

Water System Improvements	\$0	\$7,948	\$0	\$0	\$2,649
Total Water System Imp	\$0	\$7,948	\$0	\$0	\$2,649
Flouride & Arsenic Remediation	\$0	\$0	\$0	\$0	\$0
Total Water System Imp	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out	\$0	-\$324,248	-\$354,365	\$0	-\$226,204
Debt Service Interest	\$169,816				
Debt Service Principal	\$350,000	\$0	\$0	\$0	\$0
C of O & Tax Note Interest	\$21,777	\$0	\$233,973	\$209,257	\$147,743
C of O & Tax Note Principal	\$211,670	\$0	\$0	\$0	\$0
C of O Issuance Costs		-\$6,816	\$60,439	\$130,664	\$61,429
Fees		\$401	\$900	\$1,075	\$792
Amortization Expense	\$0	\$0	\$0		\$0
Total Debt Service	\$753,263	-\$330,664	-\$59,053	\$340,996	-\$16,241
Depreciation	\$0	\$0	\$0	\$0	\$0
Total	\$3,117,481	\$2,594,973	\$2,441,299	\$2,456,214	\$2,497,496
			\$0	\$0	\$0
Revenue	\$3,064,408				
Expense	\$3,117,481				
Decrease Retained Earnings	-\$53,073				

DEBT SERVICE FUND

REVENUE	2018-19	2017-18	2016-17
Tax at .238503 CURRENT RATE	\$801,002	\$751,683	\$770,129
Interest	\$1,000	\$1,000	\$1,000
Total	\$802,002	\$752,683	\$771,129
EXPENSE			
2010 C of O Interest	\$48,180	\$51,795	\$55,145
2010 C of O Principal	\$125,000	\$120,000	\$115,000
2013 Tax Note Interest	\$970	\$1,601	\$2,704
2013 Tax Note Principal	\$37,720	\$36,900	\$44,000
2015 Tax Note Interest	\$2,525	\$3,218	\$8,433
2015 Tax Note Principal	\$38,760	\$38,250	\$161,000
2015 Refunding C of O Interest	\$85,138	\$89,988	\$94,788
2015 Refunding C of O Principal	\$245,000	\$240,000	\$240,000
2017 Tax Note Interest	\$13,679	\$12,232	\$0
2017 Tax Note Principal	\$112,850	\$109,800	\$0
2018 Ambulance Interest	\$6,194		
2018 Ambulance Principal	\$39,328		
Total	\$755,343	\$703,784	\$721,070
Add to reserve	\$46,659	\$48,899	\$50,060

ECONOMIC DEVELOPMENT CORPORATION

REVENUE	2018-2019
Sales Tax	\$ 275,000.00
Interest	\$ 7,000.00
Restricted Contributions	\$ 13,000.00
Total	\$ 295,000.00
EXPENSE	
Supplies	\$ 1,000.00
Services	\$ 49,000.00
Operating Expense	\$ 30,000.00
Capital	\$ 105,000.00
Transfers to Enterprise	\$ 58,200.00
Total	\$ 243,200.00
Increase Fund Balance	\$ 51,800.00

CAPITAL IMPROVEMENT PLAN 2018-2019

Link: [2017-18 CIP](#)