

CITY OF ROBINSON
ANNUAL BUDGET
2016-2017



ROBINSONTEXAS.ORG

City of Robinson Fiscal Year 2016-2017 Annual Budget July 29, 2016

This budget will raise more revenue from property taxes than last year's budget by an amount of \$271,294, which is a 7.98 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 \$66,943.

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

FOR: Bert Echterling, Mayor
James Mastergeorge, Mayor Pro-Tem
Vernon Leuschner
Jimmy Rogers
Jeremy Stivener

ABSENT: Doye Baker
Steve Janics

Property Tax Rate Comparison

	2016-2017	2015-2016
Property Tax Rate:	\$0.499500/100	\$0.505321/100
Effective Tax Rate:	\$0.468849/100	\$0.468162/100
Effective Maintenance & Operations Tax Rate:	\$0.346143/100	\$0.334736/100
Rollback Tax Rate:	\$0.503473/100	\$0.513790/100
Debt Rate:	\$0.124945/100	\$0.133426/100

Total debt obligation for City of Robinson secured by property taxes is \$40,215,000. This includes \$28,340,000 of outstanding municipal debt obligations considered self-supporting. Self-supporting debt is currently secured by water and wastewater revenues. In the event such amounts are insufficient to pay debt service, the City will be required to assess an ad valorem tax to pay such obligations.

Fiscal Year 2016-17 Debt Service Requirements:

Tax Supported Debt - \$11,875,000

Self-Supporting Debt - \$28,340,000

CITY OF ROBNSON

FY 2016-2017

ORIGINAL TOWN PLAT FILED - 1873
INCORPORATED UNDER THE GENERAL
LAWS OF TEXAS - 1955
ADOPTED HOME RULE CHARTER - 1999

CITY COUNCIL

BERT ECHTERLING, MAYOR
JAMES MASTERGEORGE, MAYOR PRO-TEM
DOYE BAKER, COUNCIL MEMBER
STEVE JANICS, COUNCIL MEMBER
VERNON LEUSCHNER, COUNCIL MEMBER
JIMMY ROGERS, COUNCIL MEMBER
JEREMY STIVENER, COUNCIL MEMBER

SENIOR STAFF

CRAIG LEMIN, CITY MANAGER
KAREN SANCHEZ, FINANCE DIRECTOR
JANA LEWELLEN, CITY SECRETARY
DESTINY DELILLO, COMMUNICATIONS DIRECTOR
GREG HOBBS, WATER UTILITIES DIRECTOR
DALE PATTILLO, PURCHASING DIRECTOR
KIM WEST, HUMAN RESOURCES DIRECTOR
RUSTY SMITH, CHIEF OF POLICE

ROBINSONTEXAS.ORG

**City of Robinson, Texas
Annual Budget
Fiscal Year 2016-2017**

Table of Contents

Introduction	
Required Budget Cover	i
City Council & Staff	ii
Table of Contents	iii
Budget Message	1
Budget Information & Financial Policies	7
Budget Calendar	8
Organizational Chart	10
Financial Policies	11
Budget Summaries	19
All Fund Summary	21
Revenue & Expenditure/Expense Comparisons	22
Authorized Personnel	24
General Fund	25
General Fund Summary	26
Revenue Projections	27
Property Tax Information	28
Expenditure Summaries	30
City Council	32
Administration	33
Municipal Court	34
Street Department	35
Police Department	36
Sanitation	37
Physical Plant	38
Planning & Community Development	39
Parks	40
Traffic Operations	41
Community Media	42
Debt Service Fund	43
Summary of Revenues & Expenditures	44
Schedule and Description of Accounts	45
Overview of Debt Service Expenditures	46
Debt Schedules	47

Water Fund	53
Water Fund Summary	54
Water Fund Revenue	55
Utility Fund Expense Summaries	56
Water Administration	58
Water Treatment	59
Water Distribution	60
Utility Fund Debt Service	61
Wastewater Fund	71
Wastewater Fund Summary	72
Wastewater Fund Revenue	73
Wastewater Fund Expense Summary	74
Wastewater Department	75
Wastewater Debt Service	76
Special Purpose Funds	85
Hotel/Motel Fund	86
Court Technology Funds	87
Municipal Court Building Security Fund	88
Juvenile Case Manager	89
Child Safety Fee Fund	90
Capital Projects	91
General Information	95
Fee Schedule	96
Tax Rate History	97
Property Tax Comparison	98
Tax Obligation on Average Homestead	99
Top Ten Taxpayers	100



City of Robinson

111 West Lyndale □ Robinson, TX 76706-5619
Phone (254) 662-1415 □ Fax (254) 662-1035

July 29th, 2016

Honorable Mayor, Mayor Pro-Tem and Council:

I am pleased to present the Fiscal Year 2016-17 annual budget for the City of Robinson. The budget is a means of presenting overall plans for accomplishing municipal objectives during the upcoming year. The expenditure levels that are ultimately approved will act as a control on overall spending for City programs, services and projects. The budget indicates the probable cost of the various programs, policies and projects to be carried forth by the City during FY 2016-2017.

The budget is presented after many hours of study and review by department heads and management staff. Being that this is my first budget with the City, and having a short period of time on the job, my basic approach in preparing this budget was to maintain levels of service and make improvements where possible. During my brief time here, I have found the City is on a solid financial foundation and this budget will maintain that foundation.

Overview

The budget represents my recommendation and projections for the coming year with an effort to look to the future. From meetings with the Council and Staff I have developed the following objectives to be accomplished during FY 2016-17:

- Maintain and where possible, improve current levels of service to meet demands.
- Improve responsiveness and overall customer service.
- Develop a more efficient organizational structure that utilizes the experience and skills of the current staff.
- Continue implementation of the Capital Improvement Plan.
- Develop financial policies that guide future decision makers.
- Provide the tools necessary for employees to safely do the job.
- Develop a work place that is attractive to future applicants.
- Address infrastructure issues to improve transportation and drainage around the City.
- Maintain the City's financial reserves to enhance overall financial stability.
- Continue to implement the City's long term vision.

Revenues for the FY 2016-17 budget are estimated by evaluating the current state of the economy, identifying trends in different revenue sources and using estimates from other government entities. Staff used recent trends created by the current economic conditions as well as past actual collections from the previous five years to create trends in the City's various revenue sources in order to come up with reasonable revenue estimates. Property appraisals

from the McLennan County Appraisal District were used to estimate this year's property tax revenue and comprise the only estimates from other governments used to determine revenues. Revenues in the Water and Wastewater Fund were estimated after evaluating the new rates previously scheduled to be implemented this year, identifying consumption averages, and determining actual increases in the amount of accounts due to recent growth along with projections for the coming year.

Highlights

- Appraised ad valorem property values increased \$61,424,870.
- Minimal increases are projected in sales taxes and franchise fees.
- All current service levels are maintained or expanded.
- Funding for the City's merit pay plan is included.
- Additional funding totaling \$22,677 is included to change the TMRS plan from a 25 year plan to a 20 year plan.
- Reorganization of staff within the General, Water and Wastewater Funds.
- Lowering of the ad valorem property tax rate of \$0.4995 which will result in an increase of \$267,615 in property tax revenue.
- Implementation of the water and sewer rates previous established and scheduled.
- Capital purchases include a Gradall for use by the Street, Water Distribution and Wastewater Departments, a new SUV patrol vehicle for the Police Department, one new pickup each for the Water Distribution and Wastewater Departments, and a new computer server for Police Department car and body camera video storage.
- An increase in Water Fund annual debt service to cover the cost of the 2016 COs issued in July.
- Continuation of the projects funded within the Water and Wastewater Capital Improvement plans.

Property Values and Tax Rates

Taxable value for this year is \$734,885,292 which is an increase of \$61,424,870 (9.12%) from last year's final total of \$673,460,422. This increase includes \$13,402,020 in new construction.

A combined tax rate of \$0.4995 per \$100 is proposed for FY 2016-17, with \$0.374555 allocated to the General Fund for operations and maintenance (O&M) and \$0.124945 allocated to debt service. The proposed rate is 0.5821 cents below the current rate of \$0.505321. The \$0.124945 rate allocated to debt service will generate \$918,202. The \$0.374555 rate allocated to operations and maintenance will generate \$2,752,550. The proposed rate is 3.07 cents above the effective rate of \$0.4688 and is 0.3973 cents below the roll back rate of \$0.503473.

General Fund

Revenues

The proposed General Fund budget provides for estimated revenues of \$5,735,662 during FY 2016-17. This reflects an increase of \$184,069 (3.32%) above the FY 2015-16 budget. Transfers in the amount of \$46,407 bring total available revenues for operations to \$7,371,958.

General Fund revenue from current ad valorem taxes is projected to be \$2,752,550 in FY 2016-17 based on a net taxable value of \$734,885,292 as provided by the McLennan County Appraisal District. Property values increased \$61,424,870 from 2015 values.

Sales tax revenue is estimated at \$1,346,171 in FY 2016-17, which is an increase of \$26,684 over the 2015-16 budgets. This increase is based on recent trends in sales tax collections.

Franchise fees are projected at \$550,000 based on an average of collections over previous years combined with the current year projection.

Court fees are anticipated to be \$250,718 in FY 2016-17 with \$120,718 of that expected to be remitted to the State of Texas.

Within the General Fund, ad valorem taxes, sales taxes, franchise fees, sanitation fees and court fees account for 97.6% of the total revenue.

Expenditures

The General Fund expenditure budget for FY 2016-17 is \$6,102,679. The proposed amount reflects an increase of \$314,923 (5.4%) from the FY 2015-16 approved budget.

The budget maintains current staffing levels within the General Fund. The position of Purchasing Director is being reclassified to Community Services Director. This position will oversee streets, drainage, the park and City facilities and properties except those belonging to the Water and Wastewater Funds. In addition, an Administrative Assistant position that was created to support the City Manager's Office is being reclassified to Accounting Analyst and will be assigned to Finance. Finally, the Traffic Operations Superintendent position, which has been funded in the Wastewater Department budget, is being moved to the Street Department which resulted in the elimination of an open street assistant position.

Increases in expenditures to the fund include the City's merit pay program, TMRS increases which include changing from 25 year to 20 year retirement, inflationary costs, and capital purchases which include a Gradall, Police SUV and a Police Department video storage server.

The ending fund balance is expected to increase to \$2,491,346.

Debt Service Fund

Total debt service for outstanding obligations is \$922,956. Along with Agent Fees, the total debt service cost is \$925,706. To finance this debt obligation, the budget provides for estimated ad valorem taxes of \$918,202, delinquent tax revenue, penalties & interest of \$5,700, and interest income of \$1,800. A fund balance of \$122,764 is projected for the end of FY 2016-17. The I&S portion of the tax rate is proposed at \$0.124945.

Water and Wastewater Rates

The City of Robinson adopted a 5-year water and wastewater rate plan in 2013 which was revised in 2014 and 2015. The plan was adopted to fund approximately \$25 million in needed system improvements.

The plan requires that each year the City adopt the scheduled rate effective October 1st of each year to fund the debt issued for the system improvements. The rate increases for water and wastewater consist of the following:

<u>Water</u>	<u>Current</u>	<u>Oct 2016</u>	<u>Oct 2017</u>	<u>Oct 2018</u>	<u>Oct 2019</u>
Residential Monthly Base Charge	\$ 42.43	\$ 46.25	\$ 50.41	\$ 54.94	\$ 56.59
(1st 10,000 gallons)	\$ 4.53	\$ 4.93	\$ 5.38	\$ 5.86	\$ 6.04
(10,001 and above)	\$ 4.75	\$ 5.18	\$ 5.65	\$ 6.15	\$ 6.34
Base Commercial Charge 3/4"	\$ 46.72	\$ 50.92	\$ 55.50	\$ 60.50	\$ 62.31
(1st 10,000 gallons)	\$ 4.67	\$ 5.09	\$ 5.55	\$ 6.05	\$ 6.23
(10,001 and above)	\$ 4.89	\$ 5.34	\$ 5.82	\$ 6.34	\$ 6.53
<u>Wastewater</u>					
Residential Monthly Base Charge	\$ 39.74	\$ 41.73	\$ 42.98	\$ 44.27	\$ 45.59
(Avg water use Dec, Jan, Feb)	\$ 0.74	\$ 0.77	\$ 0.80	\$ 0.82	\$ 0.85
Base Commercial Charge 3/4"	\$ 42.93	\$ 45.07	\$ 46.43	\$ 47.82	\$ 49.25
(per 1,000 gallons)	\$ 0.81	\$ 0.85	\$ 0.87	\$ 0.90	\$ 0.93

Water Fund

Revenues

Total Water Fund revenues of \$4,878,462 have been projected for FY 2016-17. This reflects an increase of \$382,806 above the estimated FY 2015-16 total of \$4,495,656. The proposed increase is due to the scheduled rate increase and an increase in total utility accounts.

Expenses

Total expenses for the Water Fund are projected at \$4,511,894 which is \$521,562 more than the FY 2015-16 budgeted amount of \$3,990,332. The increase is primarily due to higher debt service payments including the 2016 CO issue for the construction of reservoir #2 which added \$428,375.

Total operating expenses for FY 2016-17, excluding debt service, have been proposed at \$2,620,128, which is increase of \$85,115 over the FY 2015-16 budget. Increases are mainly due to the purchase of pickup for Water Distribution and the Water Fund's share of the Gradall purchase.

One staffing change is being recommended that applies to the Water Wastewater Funds. The proposal is to upgrade the Water System Director position to Utility System Director. The new position will oversee all water and wastewater operations and capital projects. The cost of the position, which will be approximately \$20,000 more than the current, will be split between the Water and Wastewater Funds.

The fund has a projected ending balance of \$2,203,712.

The budget does include a transfer of \$266,060 to the General Fund to cover the Water Fund's share of administrative costs.

Wastewater Fund

Revenues

Total revenue for FY 2016-17 is projected at \$2,071,316 which is an increase of \$172,228 above the FY 2015-16 estimated amount of \$1,899,088. The proposed increase is due to the scheduled rate increase and an increase in total utility accounts.

Expenses

Total expenses for the Wastewater Fund are projected at \$1,659,694 which is \$53,267 more than the FY 2015-16 budgeted amount of \$1,606,427. Increases are due to capital equipment purchases and inflationary increases.

Total operating expenses for FY 2016-17, excluding debt service, have been proposed at \$977,786, which is increase of \$50,948 over the FY 2015-16 budget. Increases are mainly due to the purchase of pickup and the Wastewater Fund's share of the Gradall purchase.

Several staffing changes are being recommended in the Wastewater Fund. One proposal is the upgrade the Water System Director described above. The other is the transfer of the Traffic Operations Superintendent to the General Fund. The third is the elimination of the Public Works Director which was fully funded in the fund and the creation of an additional Wastewater Field Assistant position. The net result of these changes is a \$18,326 reduction of total personnel costs.

The fund has a projected ending balance of \$1,056,863.

The budget does include a transfer of \$112,327 to the General Fund to cover the Water Fund's share of administrative costs.

Special Purpose Funds

Special Purpose Funds are used to account for resources associated with a specific purpose and include the Hotel/Motel Fund, the Court Technology Fund, Municipal Court Building Security Fund and the Juvenile Case Manager Fund.

The Hotel/Motel Tax Fund projected revenues are \$22,046. Expenditures are \$4,000 for promotion of the Robinson Festival. The projected ending fund balance is \$131,515. Revenue projections are based on previous year occupancy rates.

Court Technology Fund revenue is projected at \$3,875. Expenditures are projected at \$5,600 which includes court related computer system fees and the technology supplies. The ending balance is projected at \$10,236.

Revenues in the Municipal Court Building Security Fund are estimated for the year at \$3,661. Expenditures are projected at \$3,000 to security related supplies. The ending balance is projected to be \$16,343.

The Juvenile Case Manager Fund revenue is estimated at \$6,058. Expenditures are projected to be \$4,845 to cover case manager salary and FICA. The ending balance is estimated at \$66,143.

Capital Projects

Capital Projects currently consists of street projects. Currently \$4,703,533 is available for street projects. Since we are still developing a revised street program, no projects are listed at this time. Once a program is determined, we will amend the budget to include the recommended streets.

Water Fund capital projects consist of those projects outlined in the Water CIP. Currently there is \$15,773,997 available for water projects. Upcoming projects include the Middle Pressure Plane Elevated storage tank, elevated storage tank rehabilitation, water treatment plant expansion design, Hillview improvements and reservoir # 2 design and construction.

Wastewater Fund capital projects are those projects outlined in the Wastewater CIP. There is currently \$5,907,525 available for wastewater projects. Upcoming projects include the Lyndale lift station, the WMARSS transfer/LaSalle lift station and Greig Drive force main.

Summary

All indications are that the regional economy will remain healthy. Moderate growth is continuing in the area and with it come both benefits and challenges for the future. We will need to plan and prepare for the future to ensure growth is a positive for the City of Robinson.

Putting together this budget has helped me gain valuable insight into the current conditions in the city and within the city government. My hope is that this time next year I will have a greater understanding of all the various issues around the city as well as the desires of the community as to their hopes for the future. There's a great deal of work ahead, but this budget is the first step.

I want to thank all the staff members who contributed to this year's challenging and compressed budget process, especially Jana Lewellen, Destiny Delillo and finally, Karen Sanchez, who patiently assisted me with my many requests for information. In addition, all of the Department Heads worked diligently to identify needs and make realistic requests for the coming year. I want to thank them for their efforts.

Respectfully submitted,

Craig Lemin
City Manager



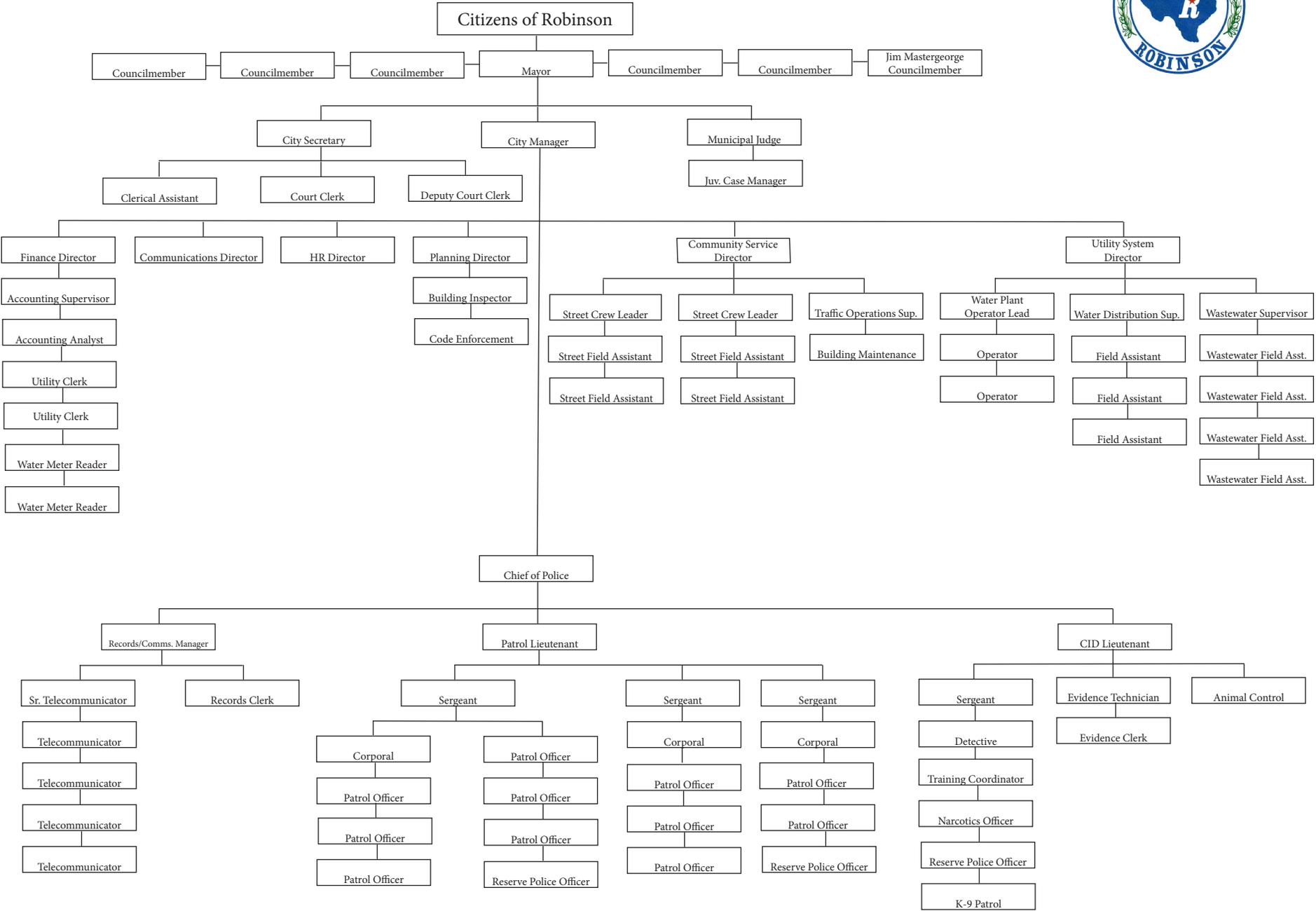
**Budget Information
&
Financial Policies**

City of Robinson 2016 Budget Calendar

April - May	Mailing of notices of appraised value by chief appraiser
April 30	The chief appraiser prepares and certifies to the tax assessor for each county, municipality, and school district participating in the appraisal district an estimate of the taxable value.
May 15	Deadline for submitting appraisal records to ARB
May 16 - June 24	City staff submits departmental budgets
July 18	City Council Preliminary Budget workshop (City Hall, 6:00 p.m.)
July 20 – Aug 30	Deadline for ARB to approve appraisal records
July 25, 2016	Deadline for chief appraiser to certify rolls to taxing units (Tax Code 26.01)
July 29	Calculation of effective and rollback tax rates (Tax Code 26.04)
July 29	File budget with the City Secretary's Office. (Preliminary)
July 29	Budget books to the City Council
July 29	72-hour notice for meeting (<i>Open Meetings Notice</i>)
August 2	City Council meeting of governing body to discuss tax rate; if proposed tax rate will exceed the rollback rate or the effective tax rate (whichever is lower), take record vote and schedule public hearing
August 6	City Council Budget Work Shop (City Hall, 9:00 a.m.)
August 13	City Council Budget Work Shop (City Hall, 9:00 a.m.) – If Needed
August 19	Publish: <i>Notice of 2015 Tax Year Proposed Property Tax Rate</i>
August 26	72-hour notice for public hearing (<i>Open Meetings Notice</i>)
August 30	<i>First Public Hearing on Tax Rate</i>
September 2	72-hour notice for second public hearing (<i>Open Meetings Notice</i>) and <i>Notice of Tax Revenue Increase on Website.</i>

- September 6** ***Second Public Hearing Tax Rate and Public Hearing on the Budget***
(Tax rate hearing may not be earlier than 3 days after the first public hearing); schedule and announce meeting to adopt the tax rate 3-14 days from this date.
- September 9** 72-hour notice for the meeting at which the governing body will adopt the tax rate (*Open Meetings Notice*)
- September 13** Meeting to adopt tax rate and budget. ***Meeting is 3 to 14 days*** after the second public hearing. Taxing unit must adopt the tax rate by September 29 or 60 days after receiving certified appraisal roll, whichever is later.

City of Robinson Organizational Chart Fiscal Year 2016-2017 Proposed



Financial Policies

INTRODUCTION

The City of Robinson, Texas financial policies set forth the basic framework for the fiscal management of the City. These policies are developed within the parameters established by applicable provisions of the Texas Government Code and the City of Robinson Charter. The policies are intended to assist the City Council and City staff in evaluating current activities and proposals for future programs. In addition, the policies serve as a tool to help the City create a balanced budget, which the City defines as a budget in which estimated income, plus funds available from prior years, equals proposed expenditures. These policies are to be reviewed on an annual basis and modified to accommodate changing circumstances or conditions.

ANNUAL BUDGET

1. The fiscal year of the City of Robinson shall begin on the first day of October and shall end the last day of September of each calendar year. Such fiscal year shall also constitute the budget and accounting year for the City.
2. The City Manager, at least sixty days prior to the beginning of each fiscal year, shall submit to the City Secretary a proposed budget which shall contain the following:
 - a. A budget message explaining in both fiscal terms and in terms of the work programs submitted which shall outline the proposed financial policies of the City for the ensuing fiscal year, describe the important features of the budget, indicate any major changes from the current year financial policies, expenditures and revenues, with reasons for such changes. It shall also summarize the City's debt position and include any other material the City Manager deems desirable.
 - b. A complete financial plan of all city funds and activities for the ensuing fiscal year.
 - c. A clear summary of its contents.
 - d. Detail the following:
 - 1) estimated income,
 - 2) proposed property tax levy,
 - 3) proposed expenditures including debt service, and
 - 4) shall be arranged to show comparative figures for actual and estimated income and expenditures of the current year and actual income and expenditures of the preceding year.
3. At least one public hearing shall be conducted before the Council, allowing interested citizens to express their opinions concerning any item or the amount of any item therein contained.
4. Following the public hearing, the City Council may adopt the budget with or without amendment, except that it cannot be adopted during the meeting in which the public

hearing was held. No amendment to the budget shall increase the authorized expenditures to an amount greater than the total of estimated income plus funds available from prior year.

5. The budget shall be finally adopted, on one reading, by the fifteenth (15th) day of September, or as soon thereafter as practical. Adoption of the budget shall require an affirmative vote of at least a majority of the of all members of the council. Adoption of the budget shall constitute appropriations of the amounts specified therein as expenditures from the funds indicated. Should the Council take no final action on or prior to the twenty-seventh (27th) day of September, the budget as submitted by the City Manager shall be deemed to have been adopted by the Council.
6. Upon final adoption, the budget shall be in effect for the budget year. A copy of the budget as adopted shall be filed with the City Secretary and the County clerk of McLennan County. The City Secretary shall reproduce sufficient copies for the use of all offices, departments and agencies.
7. From the effective date of the budget, the amount stated in the budget as the amount to be raised by property tax shall be the amount of the property tax levy for the corresponding tax year.

BASIS OF ACCOUNTING AND BUDGETING

1. The City finances shall be accounted for in accordance with generally accepted accounting principles as established by the Governmental Accounting Standard Board.
 - a. The accounts of the City are organized and operated on the basis of funds and account groups. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained is consistent with legal and management requirements. Account groups are a reporting device to account for certain assets and liabilities of the government funds not recorded directly in those funds. Governmental funds are used to account for the government's general government activities and include the General, Special Revenue, Debt Service, and Capital Project funds.
 - b. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Substantially all revenues are considered to be susceptible to accrual. Ad Valorem, sales, franchise, and other tax revenue recorded in the General Fund and Ad Valorem tax revenues recorded in the Debt Service Fund are recognized under the susceptible to accrual concept. Licenses and permits, charges for services, fines and forfeitures, and miscellaneous revenues (except earnings on

investments) are recorded as revenue when received in cash, because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available. Expenditures are recognized when the related fund liability is incurred, if measurable, except for principal and interest on general long term debt, which are recorded when due, and compensated absences, which are recorded when payable from currently available financial resources.

- c. The City utilizes encumbrance accounting for its governmental fund types, under which purchase orders, contracts and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation.
 - d. The City's Proprietary Fund types are accounted for on a flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.
2. The City's annual budget shall be prepared and adopted on a basis consistent with the modified accrual and accrual basis for all governmental and proprietary funds except the capital projects funds, which adopt project-length budgets. Also, depreciation of fixed assets is not recognized in proprietary fund budgets. All annual appropriations lapse at fiscal year end.

BUDGET ADMINISTRATION

1. All expenses of the City shall be made in accordance with the adopted annual budget. The department level is the legal level of control enacted by the City's Charter. Budgetary control is maintained at the individual expenditure level by the review of all requisitions of estimated purchase amounts prior to the release of purchase orders to vendors.
2. The following represents the City's budget amendment policy delineating responsibility and authority or the amendment process. At any time during the fiscal year the City Council may by resolution transfer part or all of the unencumbered appropriation balance from one department or major organizational unit to the appropriation for other departments or major organization units. The Manager may transfer part or all of the unencumbered appropriation balances among programs within a department or organizational unit and shall report such transfers to the council in writing in a timely manner. Budget amendments calling for new fund appropriations must also be approved by the City Council.

FINANCIAL REPORTING

1. Following the conclusion of the fiscal year, the City's Director of Finance shall cause to be prepared, through the City's Auditor, an Annual Financial Report in accordance with the generally accepted accounting and financial reporting principles established by the Governmental Accounting Standard Board.

2. The Annual Financial Report shall show the status of the City's finances on the basis of generally accepted accounting principles (GAAP). The Annual Financial Report shall show fund revenues and expenditures on both a GAAP basis and budget basis for the comparison purposes.
3. The Director of Finance shall issue a report to the City Council reflecting the results of operations for each completed and closed month. The report shall be issued in a timely manner.

REVENUES

1. To protect the City's financial integrity, the City will maintain a diversified and stable revenue system to shelter it from fluctuations in any one revenue source. Recognizing that sales tax is a volatile, unpredictable source of revenue, the City will attempt to balance its dependence on sales tax revenue with other revenue sources.
2. For every annual budget the City shall levy two property tax rates: maintenance/operations (M&O) and debt service (I&S). The debt service levy shall be sufficient for meeting all principal and interest payments associated with the City's outstanding tax supported debt for that budget year. The debt service levy and related debt service expenditure shall be accounted for in the Debt Service Fund. The maintenance and operation levy shall be accounted for in the General Fund. The maintenance and operation levy shall not exceed the eight percent (8%) rollback rate as defined by the State of Texas Property Tax Code.
3. The City will maintain a policy of levying the lowest tax rate on the broadest tax base. Minimal exceptions will be provided to homeowners, senior citizens, and disabled veterans.
4. The City will establish user charges and fees at a level that attempts to recover the full cost of providing the services.
 - a. User fees, particularly utility rates, should identify the relative costs of serving different classes of customers.
 - b. Where possible, utility rates should be designed to reduce peak (hour and day) demands on the utility systems.
 - c. The City will make every reasonable effort to ensure accurate measurement of variable impacting taxes and fees (e.g. verification of business sales tax payments, verification of appraisal district property values, and accuracy of water meters).
5. The City will attempt to maximize the application of its financial resources by obtaining supplementary funding through agreements with other public and private agencies for the provision of public services or the construction of capital improvements.
6. The City will consider market rates and charges levied by other public and private organizations for similar services in establishing tax rates, fees and charges.

7. When developing the annual budget, the City Manager shall project revenues from every source based on actual collections from the preceding year and estimated collection of the current fiscal year, while taking into account known circumstances which will impact revenues for the new fiscal year. The revenue projections for each fund should be made conservatively so that total actual fund revenues exceeded budgeted projections.

OPERATING EXPENDITURES

1. Operating expenditures shall be accounted, reported, and budgeted for in the following major categories:
 - a. Operating, Recurring Expenditures
 - i. Personnel Services
 - ii. Supplies
 - iii. Maintenance
 - iv. Other Services and Charges
 - v. Capital Replacement / Lease
 - b. Operating, Non-Recurring Expenditures
 - i. Capital Equipment
2. The annual budget shall appropriate sufficient funds for operating, recurring expenditures necessary to maintain established quality and scope of services.
3. The City will constantly examine the methods for providing public services in order to reduce operating recurring expenditures and enhance quality and scope of public services.
4. Personnel service expenditures will reflect the minimum staffing needed to provide established quality and scope of city services. To attract and retain employees necessary for providing high-quality services, the City shall maintain a compensation and benefit package competitive with the public, and when quantifiable, private service industries.
5. Supplies expenditures shall be sufficient for ensuring the optimal productivity of City employees.
6. Maintenance expenditures shall be sufficient for addressing the deterioration of the City's capital assets to ensure the optimal productivity of the capital assets. Maintenance should be conducted to ensure a relatively stable level of maintenance expenditures for every budget year.
7. The City will utilize contracted labor for the provision of city services whenever private contractors can perform the established level of services at a lower cost to the City. The

City will regularly evaluate its agreements with private contractors to ensure the established levels of services are performed at the lowest cost to the City.

8. Capital equipment is defined as equipment that exceeds \$5,000 and has a useful life of at least one year. Existing capital equipment shall be replaced when needed to ensure the optimal productivity of City employees.
9. Expenditures for additional capital equipment shall be made only to enhance employee productivity, improve quality of services, or expand scope of services.

FUND BALANCE

1. The annual budget shall be presented to the City Council with each fund reflecting an adequate fund balance. As the financial situation allows, the goal for fund balance level will be at least ninety (90) days of that fund's annual operating expenditures. The City has, by resolution, established a minimum ninety (90) day fund balance requirement for the General Fund.
2. Fund balance that exceeds the minimum level established for each fund may, with council approval be appropriated for non-recurring capital costs or programs.
3. The City will exercise diligence in avoiding the appropriation of fund balance for recurring operating expenditures. In the event fund balance is appropriated for recurring operating expenditures to meet the needs of the community, the budget document shall include an explanation of the circumstances requiring the appropriation of and the methods to be used to arrest the future use of fund balance for operating expenditures.

FUND TRANSFERS

1. With the exceptions noted below, there will be no operating transfers between funds.
2. Annual transfers will be made from the Water and Wastewater Funds to the General fund to offset the total cost related to the administration of their funds. The total combined amount of the transfers will not exceed 45% of the Administration costs within the General Fund.
3. Fund transfers may occur when surplus fund balances are used to support non-recurring capital expenses or when needed to satisfy debt service obligations.

DEBT EXPENDITURES

1. The City will issue debt only to fund capital projects that cannot be supported by current annual revenues.

2. Long term debt should not be used to purchase equipment that has a service life considerably shorter than the term of the debt. If debt is required to make such purchases, then shorter term funding options will be considered.
3. To minimize interest payments on issued debt, the City will maintain, whenever possible, a rapid debt retirement policy by issuing debt maturities not exceeding twenty (20) years. Retirement of debt principal will be structured to ensure constant annual debt payments.
4. The City will attempt to maintain base bond ratings (prior to issuance) of A1 (Moody's Investor Services) and A+ (Standard & Poor's, Fitch Ratings) on its general obligation debt.

CAPITAL PROJECT EXPENDITURES

1. The City will develop a multi-year plan for capital projects, which identifies all projects likely to be constructed within a five-year horizon. The multi-year plan will reflect for each project the likely source of funding and attempt to quantify the project's impact to future operating expenditures.
2. Capital projects will be constructed to:
 - a. Protect or improve the community's quality of life.
 - b. Protect and enhance the community's economic vitality.
 - c. Support and service new development.

UTILITY CAPITAL EXPENSES

1. The City will design utility rates sufficient to fund the day-to-day operations of the utility system and to maintain compliance with bond covenants associated with debt issued for utility capital projects. Whenever possible, the City will attempt to fund capital projects from unallocated Utility Fund reserves.





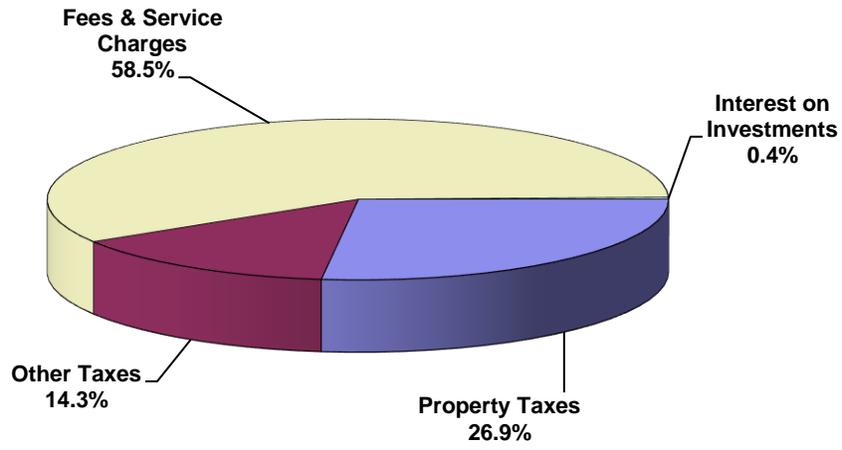
Budget Summaries



**Combined Summary of Revenues and Expenditures/Expenses
FY 2013-2014**

DESCRIPTION	GOVERNMENTAL FUNDS			PROPRIETARY FUNDS		TOTAL ALL FUNDS
	GENERAL FUND	DEBT SERVICE FUND	SPECIAL PURPOSE FUNDS	WATER FUND	WASTE WATER FUND	
BEGINNING BALANCE	2,479,976	122,768	193,217	1,903,204	786,568	5,485,733
<u>REVENUES</u>						
Taxes	4,671,480	923,902	21,500			5,616,882
Sanitation Charges for Service	674,764					674,764
License and Permits	38,900					38,900
Fines & Forfeitures	250,718		13,400			264,118
Intergovernmental	28,000					28,000
Contributions and Donations	-					-
Other Financial Services	55,000			17,000	20,000	92,000
Interest on Investments	16,800	1,800	394	24,000	9,000	51,994
Water Charges & Fees				4,837,462		4,837,462
Wastewater Charges & Fees					2,042,316	2,042,316
TOTAL REVENUES	5,735,662	925,702	35,294	4,878,462	2,071,316	13,646,436
TRANSFERS FROM OTHER FUNDS	378,387					378,387
EXPENDITURES / EXPENSES						
Personnel Services	3,751,282		4,845	757,154	328,141	4,841,422
Supplies	255,479		7,000	176,915	24,200	463,594
Maintenance	359,088		1,600	299,330	195,445	855,463
Other Services & Charges	1,537,444		4,000	1,074,815	380,580	2,996,839
Capital Outlay	304,467			321,700	103,000	729,167
Appropriations (Debt)	12,405	925,706		1,891,766	681,908	3,511,785
TOTAL EXPENDITURES/EXPENSES	6,220,165	925,706	17,445	4,521,680	1,713,274	13,398,270
REVENUE OVER (UNDER) EXPENDITURES/EXPENSES	(106,116)	(4)	17,849	356,782	358,042	626,553
TRANSFERS TO OTHER FUNDS	-	-	-	266,060	112,327	378,387
ENDING BALANCE	2,373,860	122,764	211,066	1,993,926	1,032,283	5,733,899

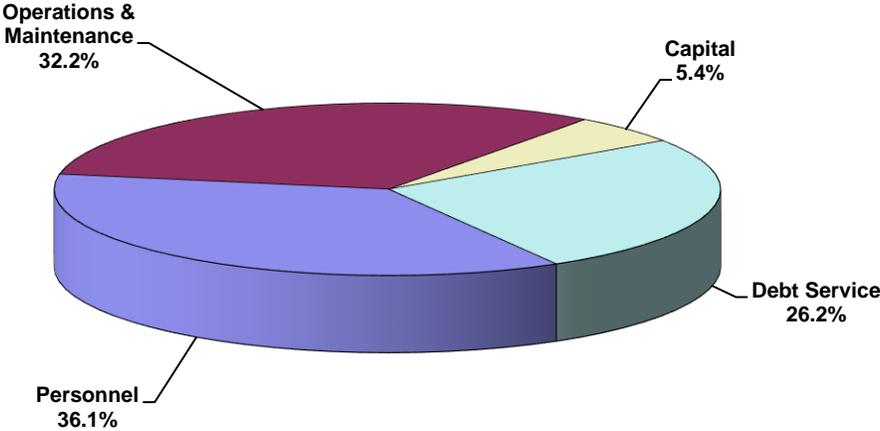
PROJECTED REVENUES 2016-17



ALL FUNDS

Property Taxes	\$	3,670,752
Other Taxes		1,946,130
Fees & Service Charges		7,977,560
Interest on Investments		51,994
	\$	13,646,436

BUDGETED EXPENDITURES/EXPENSES FY 2016-17



ALL FUNDS

Personnel	\$	4,841,422
Operations & Maintenance		4,315,896
Capital		729,167
Debt Service		3,511,785
		13,398,270
	\$	13,398,270

AUTHORIZED PERSONNEL BY FUND AND DEPARTMENT

	FY 2015-16		FY 2016-17	
	Full Time	Part Time	Full Time	Part Time
GENERAL FUND				
Administration	7.00	-	6.00	-
Municipal Court	2.00	1.00	2.00	1.00
Street Department	7.00	-	8.00	-
Police Department	32.00	1.00	32.00	1.00
Planning Department	4.00	-	4.00	-
Community Media	1.00	-	1.00	-
SUBTOTAL	53.00	2.00	53.00	2.00
WATER FUND				
Water Administration	5.00	-	5.00	-
Water Treatment	3.00	-	3.00	-
Water Distribution	5.00	-	4.50	-
SUBTOTAL	13.00	-	12.50	-
WASTEWATER FUND				
Wastewater Department	6.00	-	5.50	-
SUBTOTAL	6.00	-	5.50	-
TOTAL CITY EMPLOYEES	72.00	2.00	71.00	2.00



General Fund Budget

**General Fund Summary
Revenues vs. Expenditures**

	Actual 2013-14	Actual 2014-15	Estimated 2015-16	Proposed 2016-17	CM Rec. 2016-17	Approved 2016-17
BEGINNING BALANCE	2,460,530	2,412,739	2,453,710	2,479,976	2,479,976	2,479,976
REVENUES						
TAXES	3,968,198	4,229,736	4,415,759	4,671,480	4,671,480	4,671,480
CHARGES FOR SERVICES	640,143	647,537	655,557	674,764	674,764	674,764
LICENSES & PERMITS	39,611	40,151	37,000	38,900	38,900	38,900
FINES & FORFEITURES	245,678	227,281	240,705	250,718	250,718	250,718
INTERGOVERNMENTAL	30,896	25,228	28,013	28,000	28,000	28,000
CONTRIBUTIONS/DONATIONS	122,814	1,689	-	-	-	-
OTHER FINANCIAL SERVICES	103,729	217,449	67,116	71,800	71,800	71,800
TOTAL REVENUES	5,151,069	5,389,071	5,444,150	5,735,662	5,735,662	5,735,662
TRANSFERS FROM OTHER FUNDS	298,836	331,364	334,730	375,798	375,798	375,798
EXPENDITURES						
MAYOR & COUNCIL	150,924	179,078	165,632	158,226	158,226	158,226
ADMINISTRATION	910,576	1,019,732	1,103,968	985,469	899,418	899,418
MUNICIPAL COURT	213,053	235,140	270,253	269,722	270,389	270,389
STREETS	468,782	547,482	537,942	786,129	797,184	797,184
POLICE	2,422,676	2,335,356	2,451,030	3,358,289	2,671,805	2,769,401
SANITATION	620,198	630,180	641,071	646,313	646,313	646,313
PHYSICAL PLANT	122,006	314,065	148,302	145,705	145,705	145,705
PLANNING & COMMUNITY DEV.	239,637	280,434	280,644	354,701	342,801	342,801
PARKS	193,753	22,442	26,590	138,900	34,900	54,790
TRAFFIC OPERATIONS	81,868	18,248	15,341	12,220	9,520	9,520
COMMUNITY MEDIA	74,223	91,104	111,841	127,251	126,418	126,418
TOTAL EXPENDITURES	5,497,696	5,673,261	5,752,614	6,982,925	6,102,679	6,220,165
REVENUE OVER/(UNDER) EXPENSES	(47,791)	47,174	26,266	(871,465)	8,781	(108,705)
TRANSFERS TO OTHER FUNDS		6,203	-	-	-	
ENDING BALANCE	2,412,739	2,453,710	2,479,976	1,608,511	2,488,757	2,371,271

GENERAL FUND-REVENUE

Acct #	DESCRIPTION	Actual 2013-14	Actual 2014-15	Estimated 2015-16	Proposed 2016-17	CM Rec. 2016-17	Approved 2016-17
5101	AD VALOREM TAX	2,135,334	2,326,973	2,504,560	2,752,550	2,752,550	2,752,550
5102	SALES TAX	1,215,300	1,280,184	1,288,688	1,291,000	1,291,000	1,291,000
5103	FRANCHISE TAX	544,462	546,125	545,000	550,000	550,000	550,000
5121	SALES TAX REVENUE-OTHER	51,163	52,786	54,811	55,170	55,170	55,170
5125	PENALTY & INTEREST	21,939	23,668	22,700	22,760	22,760	22,760
	TOTAL TAXES	3,968,198	4,229,736	4,415,759	4,671,480	4,671,480	4,671,480
5210	SANITATION CHARGES	620,522	640,600	649,557	668,764	668,764	668,764
5211	SANITATION FUEL ADJUSTMENT	19,621	6,937	6,000	6,000	6,000	6,000
	CHARGES FOR SERVICES	640,143	647,537	655,557	674,764	674,764	674,764
5301	PERMITS - GENERAL	34,431	35,521	32,000	33,900	33,900	33,900
5302	GARAGE SALE PERMITS	5,180	4,630	5,000	5,000	5,000	5,000
	TOTAL LICENSES AND PERMITS	39,611	40,151	37,000	38,900	38,900	38,900
5401	COURT FINES	119,628	120,989	132,000	130,000	130,000	130,000
5402	DRUG/PROPERTY FORFEITURE	17,133	7,243	9,825	9,825	9,825	9,825
5420	ARREST FEE	6,079	5,236	5,404	5,577	5,577	5,577
5421	TRAFFIC	2,036	1,750	1,819	2,011	2,011	2,011
5422	TIME PAYMENT FEE	5,512	5,136	5,344	7,083	7,083	7,083
5423	FAIL TO APPEAR	9,577	10,037	10,095	12,652	12,652	12,652
5424	CONSOLIDATED COURT COSTS	48,838	43,582	45,401	47,095	47,095	47,095
5425	FUGITIVE APPREHENSION	39	42	67	91	91	91
5426	JUVENILE CRIME & DEL.	3	6	6	8	8	8
5427	JUDICIAL COURT PERSONNEL	15	17	24	32	32	32
5428	COMPENSATION TO VICTIMS	131	127	203	272	272	272
5439	CORRECTIONAL MGMT INSTITUTE	5	5	6	7	7	7
5440	STATE JURY FEE	4,828	4,323	4,513	4,627	4,627	4,627
5441	JUDICIAL FEE - COUNTY	6,450	5,758	6,003	6,177	6,177	6,177
5442	JUDICIAL FEE - CITY	724	648	677	693	693	693
5443	INDIGENT DEFENSE FEE	2,349	2,083	2,167	2,253	2,253	2,253
5450	TX SEAT BELT FEE	737	995	808	800	800	800
5451	STATE TRAFFIC FEE	20,061	17,412	14,617	19,489	19,489	19,489
5461	CIVIL JUSTICE FEE - STATE	42	42	44	45	45	45
5462	CIVIL JUSTICE FEE - COURT	5	6	0	0	0	0
5463	TRUANCY PREVENTION - STATE	743	922	940	1,045	1,045	1,045
5464	TRUANCY PREVENTION - CITY	743	922	742	936	936	936
	TOTAL FINES AND FORFEITURES	245,678	227,281	240,705	250,718	250,718	250,718
5501	LEOSE - STATE FUNDS PD EDUC	11,900	1,985	2,013	2,000	2,000	2,000
5555	COLLECTION AGENCY FEES - COURT	18,996	23,243	26,000	26,000	26,000	26,000
	TOTAL INTERGOVERNMENTAL	30,896	25,228	28,013	28,000	28,000	28,000
5663	DONATION REVENUE - PARK	122,814	1,689	0	0	0	0
	TOTAL CONTRIBUTIONS/DONATIONS	122,814	1,689	0	0	0	0
5901	INTEREST INCOME	14,763	14,634	15,000	16,800	16,800	16,800
5902	MISCELLANEOUS INCOME	16,448	26,148	46,616	25,000	25,000	25,000
5904	GATE FEES - CHIPPER SITE	4,367	3,887	5,500	5,000	5,000	5,000
5905	EVENT REVENUE				25,000	25,000	25,000
5910	SALE OF FIXED ASSETS	66,443	2,780				
5935	BULLETPROOF VEST GRANT	1,708					
5936	MORTGAGE PROCEEDS		170,000				
	TOTAL OTHER FINANCIAL SERVICES	103,729	217,449	67,116	71,800	71,800	71,800
	TOTAL GENERAL REVENUE	5,151,069	5,387,382	5,444,150	5,735,662	5,735,662	5,735,662

Property Tax Information

TAXABLE VALUE

TAX VALUE	2015 Actual	2016 Adopted
NET TAXABLE VALUE	673,460,422	734,885,292
New Construction Included	14,705,306	13,402,020

PROPERTY TAX CALCULATION

TOTAL TAXABLE VALUE	673,460,422	734,885,292
Proposed Tax Rate	x <u>0.505321</u>	<u>0.499500</u>
Tax Levy	3,403,137	3,670,752
Collection Rate	x <u>1.0000</u>	<u>1.0000</u>
NET COLLECTIONS	3,403,137	3,670,752
Collections from New Constr.	74,309	66,943
Increase (Decrease) from Previous Year		267,615

PROPERTY TAX ALLOCATIONS

TOTAL 2016 TAX RATE	O & M LEVY	DEBT SERVICE LEVY	TOTAL LEVY
\$0.499500	2,752,550	918,202	3,670,752
	@	@	@
	0.374555	0.124945	0.499500
		Effective Tax Rate	0.468849
		Amt. Over (Under) Effective Rate	0.030651
		Rollback Tax Rate	0.503473
		Amt. Over (Under) Rollback Rate	

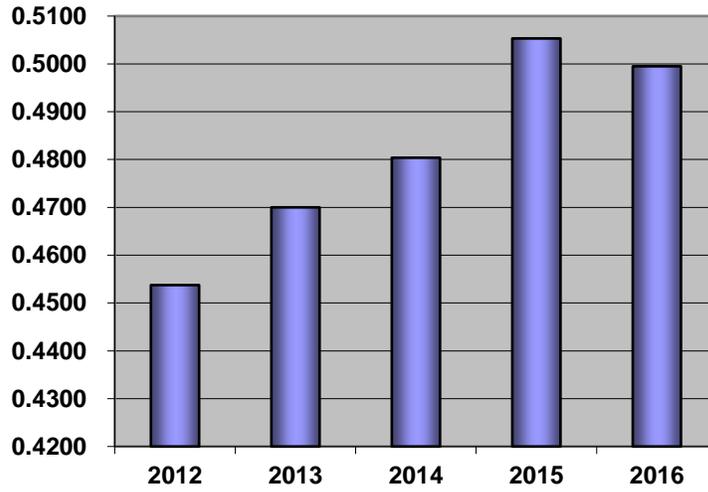
Note: The City Charter of the City of Robinson does not provide for a debt limit. Under provisions of state law, the maximum tax rate is limited to \$2.50 per \$100 assessed valuation.

Tax Rate Limit	\$	2.5000
Proposed Tax Rate	\$	<u>0.4995</u>
Available Tax Rate	\$	2.0005

Five Year Tax Rate Comparison

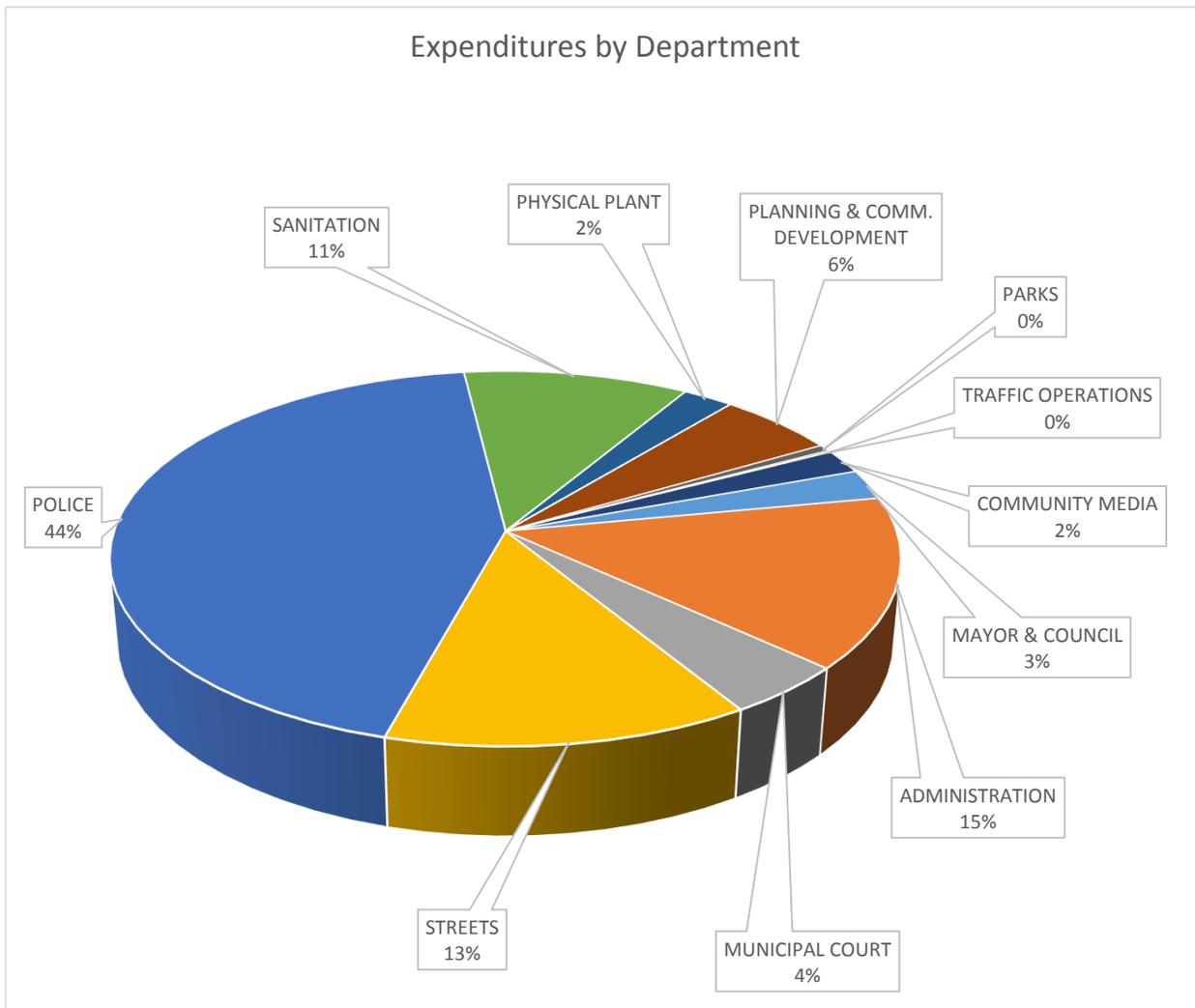
	2012	2013	2014	2015	2016
Tax Rate	Actual. 0.4538	Actual 0.4700	Actual 0.4804	Actual 0.5053	Adopted 0.4995

Property Tax Rates



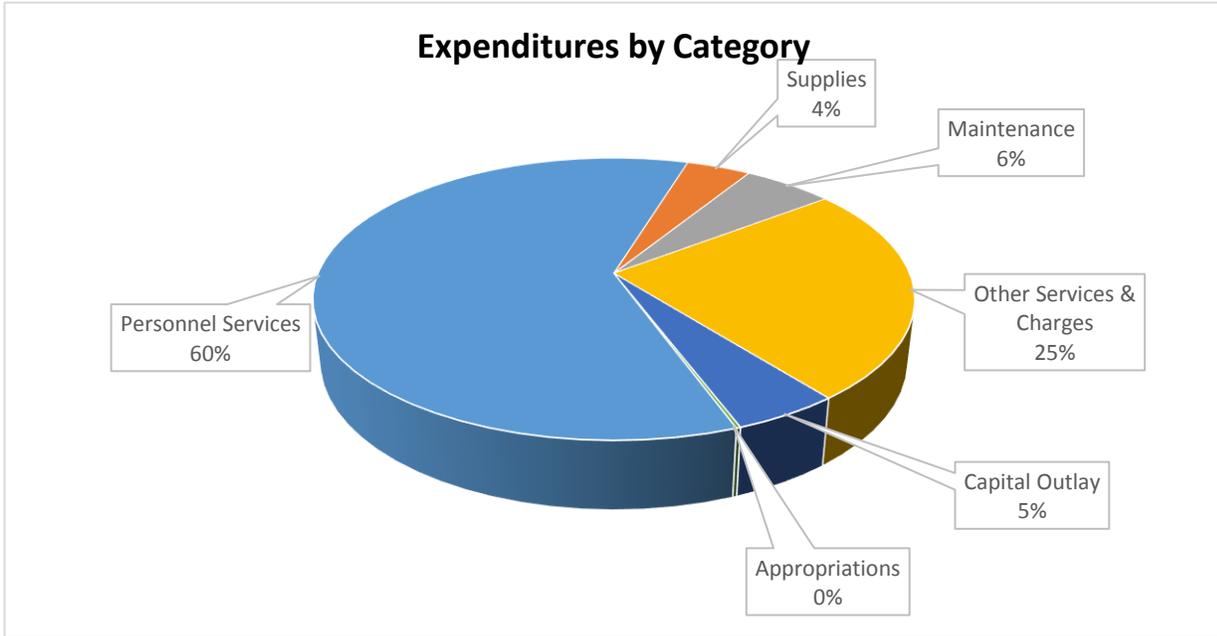
Expenditure Summary by Department

Department	FY 13-14 <u>Actual</u>	FY 14-15 <u>Actual</u>	FY 15-16 <u>Budget</u>	FY 15-16 <u>Estimated</u>	FY 16-17 <u>Proposed</u>	FY 16-17 <u>CM Rec.</u>	FY 16-17 <u>Approved</u>
MAYOR & COUNCIL	150,924	179,078	149,052	165,632	158,226	158,226	158,226
ADMINISTRATION	910,576	1,019,732	1,045,277	1,103,968	985,469	899,418	899,418
MUNICIPAL COURT	213,053	235,140	262,572	270,253	269,722	270,389	270,389
STREETS	468,782	547,482	530,873	537,942	786,129	797,184	797,184
POLICE	2,422,676	2,335,356	2,522,805	2,451,030	3,358,289	2,671,805	2,769,401
SANITATION	620,198	630,180	652,137	641,071	646,313	646,313	646,313
PHYSICAL PLANT	122,006	314,065	130,905	148,302	145,705	145,705	145,705
PLANNING & COMM. DEVELOPMENT	239,637	280,434	335,339	280,644	354,701	342,801	342,801
PARKS	193,753	22,442	29,900	26,590	138,900	34,900	54,790
TRAFFIC OPERATIONS	81,868	18,248	16,500	15,341	12,220	9,520	9,520
COMMUNITY MEDIA	74,223	91,104	112,396	111,841	127,251	126,418	126,418
Total	5,497,696	5,673,261	5,787,756	5,752,614	6,982,925	6,102,679	6,220,165

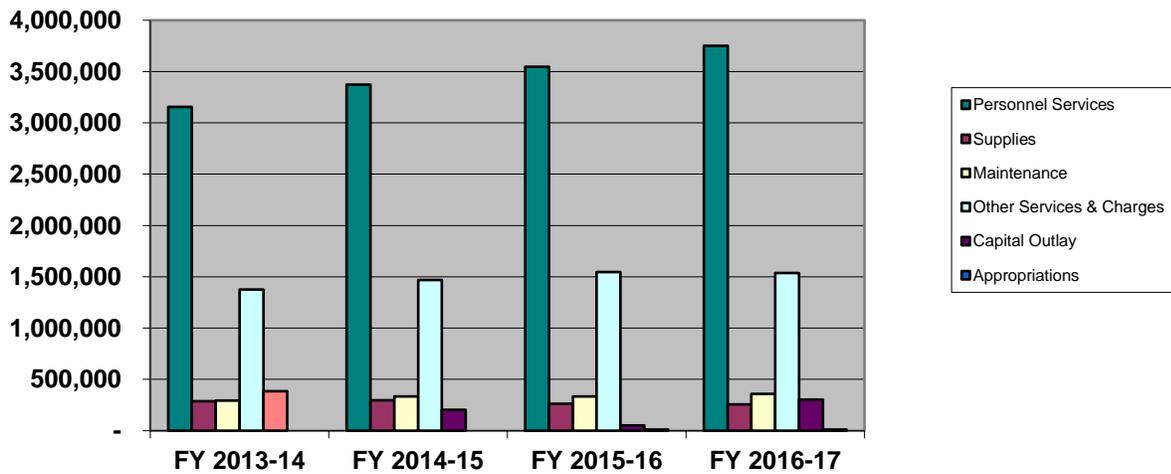


Expenditure Summary by Category

	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2016-17	FY 2016-17
	Actual	Actual	Estimated	Proposed	CM Rec.	Approved
Personnel Services	3,155,566	3,371,632	3,545,515	3,768,790	3,751,282	3,751,282
Supplies	286,543	296,026	261,298	291,783	257,883	255,479
Maintenance	294,730	333,193	334,204	385,448	359,088	359,088
Other Services & Charges	1,375,875	1,467,954	1,546,783	1,556,677	1,537,444	1,537,444
Capital Outlay	384,982	204,456	52,409	967,822	184,577	304,467
Appropriations	-	-	12,405	12,405	12,405	12,405
Total	5,497,696	5,673,261	5,752,614	6,982,925	6,102,679	6,220,165

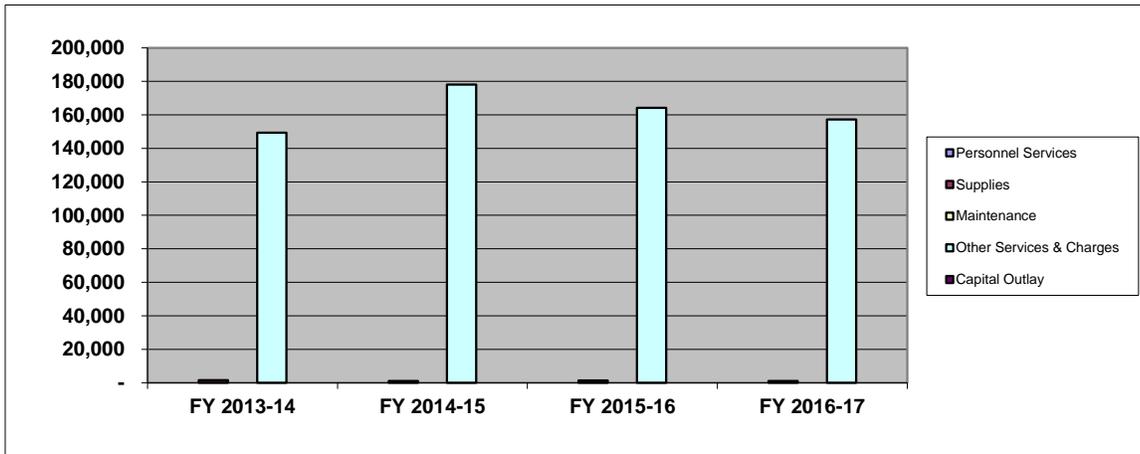


General Fund Expenditures FY 2013-14 to FY 2016-17



DEPARTMENT
611 - Mayor & City Council

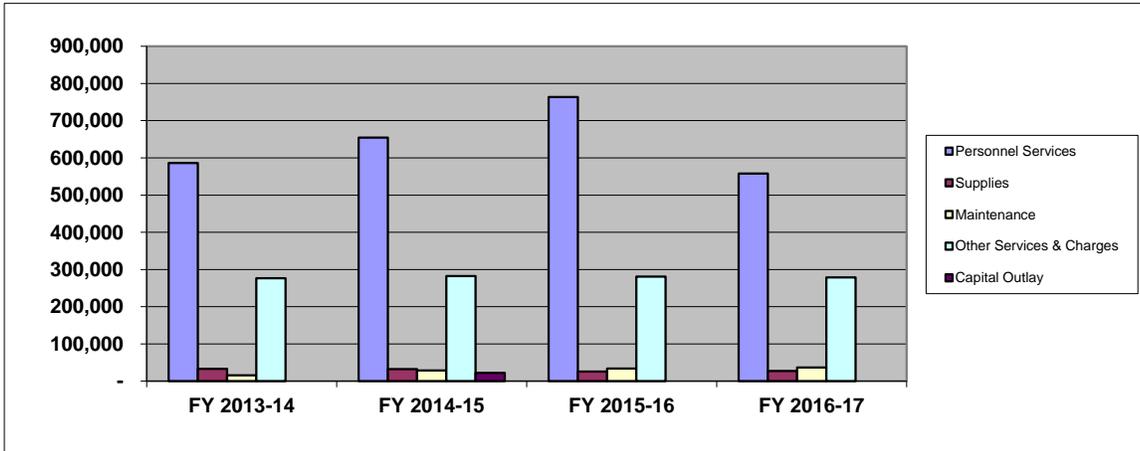
EXPENDITURE SUMMARY:	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2016-17	FY 2016-17
	Actual	Actual	Estimated	Proposed	CM Rec.	Approved
Personnel Services	-	-	-	-	-	-
Supplies	1,541	1,045	1,400	1,000	1,000	1,000
Maintenance	-	-	-	-	-	-
Other Services & Charges	149,383	178,033	164,232	157,226	157,226	157,226
Capital Outlay	-	-	-	-	-	-
Total	150,924	179,078	165,632	158,226	158,226	158,226



PERSONNEL:	FY 2015-16	FY 2016-17	FY 2016-17	FY 2016-17
Mayor	1.00	1.00	1.00	
Council Members	6.00	6.00	6.00	
Total	7.00	7.00	7.00	0.00

DEPARTMENT
612-Administration

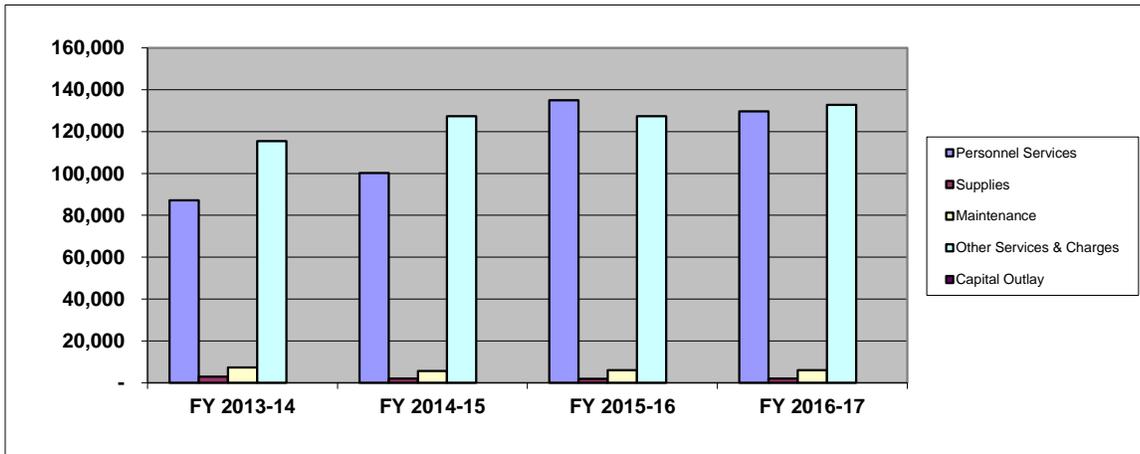
EXPENDITURE SUMMARY:	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Proposed	FY 2016-17 CM Rec.	FY 2016-17 Approved
Personnel Services	585,902	654,742	763,781	640,989	557,788	557,788
Supplies	32,670	32,189	25,600	28,000	26,800	26,800
Maintenance	15,179	28,791	33,680	36,500	36,500	36,500
Other Services & Charges	276,825	282,210	280,907	279,980	278,330	278,330
Capital Outlay	-	21,800	-	-	-	-
Total	910,576	1,019,732	1,103,968	985,469	899,418	899,418



	Salary Range		FY 2015-16 Actual	FY 2016-17 Proposed	FY 2016-17 CM Rec.	FY 2016-17 Budgeted
	NA	NA	Actual	Proposed	CM Rec.	Budgeted
City Manager	NA	NA	1.00	1.00	1.00	1.00
City Secretary	50,000	70,000	1.00	1.00	1.00	1.00
Finance Director	62,000	82,000	1.00	1.00	1.00	1.00
Human Resources Director	45,000	65,000	1.00	1.00	1.00	1.00
Purchasing Director	36,050	61,000	1.00	1.00	0.00	0.00
Administrative Assistant	32,000	52,000	1.00	1.00	0.00	0.00
Accounting Analyst	32,000	52,000	0.00	0.00	1.00	1.00
Clerical Assistant	29,000	40,000	1.00	1.00	1.00	1.00
Total Personnel			7.00	7.00	6.00	6.00

DEPARTMENT
613-Municipal Court

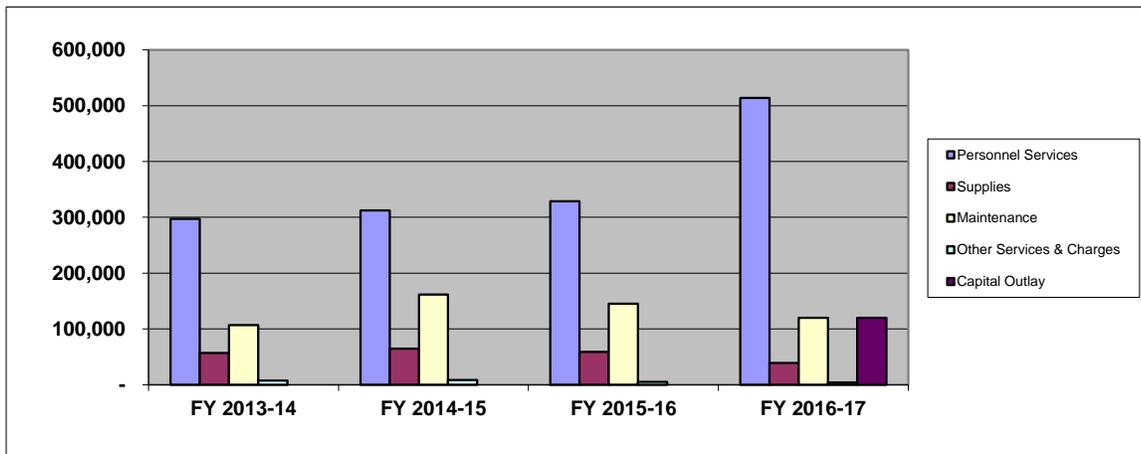
EXPENDITURE SUMMARY:	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Proposed	FY 2016-17 CM Rec.	FY 2016-17 Approved
Personnel Services	87,229	100,190	135,017	128,965	129,632	129,632
Supplies	2,960	1,966	1,900	2,000	2,000	2,000
Maintenance	7,373	5,571	6,000	6,000	6,000	6,000
Other Services & Charges	115,491	127,413	127,336	132,757	132,757	132,757
Capital Outlay	-	-	-	-	-	-
Total	213,053	235,140	270,253	269,722	270,389	270,389



PERSONNEL:	Salary Range	FY 2015-16 Actual	FY 2016-17 Proposed	FY 2016-17 CM Rec.	FY 2016-17 Budgeted
Municipal Judge	15,000 - 18,000	1.00	1.00	1.00	1.00
Court Clerk	29,700 - 40,800	1.00	1.00	1.00	1.00
Deputy Court Clerk	27,250 - 37,800	1.00	1.00	1.00	1.00
Total Personnel		3.00	3.00	3.00	3.00

DEPARTMENT
614-Street

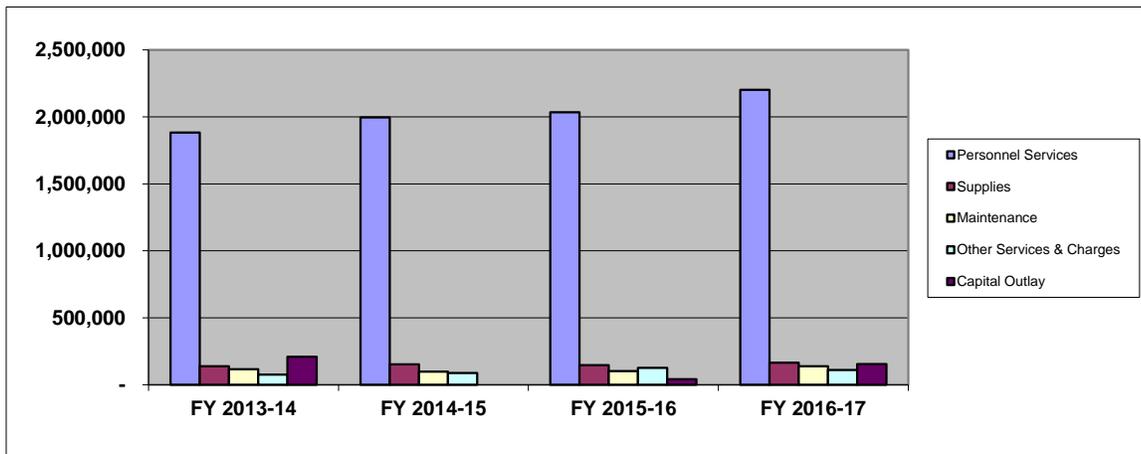
EXPENDITURE SUMMARY:	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2016-17	FY 2016-17
	Actual	Actual	Estimated	Proposed	CM Rec.	Approved
Personnel Services	297,294	312,451	329,042	462,402	514,084	514,084
Supplies	56,952	64,958	59,000	44,000	39,000	39,000
Maintenance	106,918	161,491	145,000	120,000	120,000	120,000
Other Services & Charges	7,618	8,582	4,900	4,100	4,100	4,100
Capital Outlay	-	-	-	155,627	120,000	120,000
Total	468,782	547,482	537,942	786,129	797,184	797,184



	Salary Range		FY 2015-16	FY 2016-17	FY 2016-17	FY 2016-17
			Actual	Proposed	CM Rec.	Budgeted
Community Services Director	45,000	68,000	0.00	0.00	1.00	1.00
Crew Leader	35,000	50,000	2.00	2.00	2.00	2.00
Traffic Operations Supt.	35,000	50,000	0.00	1.00	1.00	1.00
Street Field Assistant	25,000	34,000	5.00	5.00	4.00	4.00
Total Personnel			7.00	8.00	8.00	8.00

DEPARTMENT
615-Police

EXPENDITURE SUMMARY:	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2016-17	FY 2016-17
	Actual	Actual	Estimated	Proposed	CM Rec.	Approved
Personnel Services	1,883,596	1,995,421	2,033,611	2,190,102	2,201,569	2,201,569
Supplies	138,430	153,247	146,298	186,583	166,283	163,879
Maintenance	115,714	98,855	102,064	161,003	139,143	139,143
Other Services & Charges	75,317	87,833	126,648	118,406	110,233	110,233
Capital Outlay	209,619	-	42,409	702,195	54,577	154,577
Total	2,422,676	2,335,356	2,451,030	3,358,289	2,671,805	2,769,401



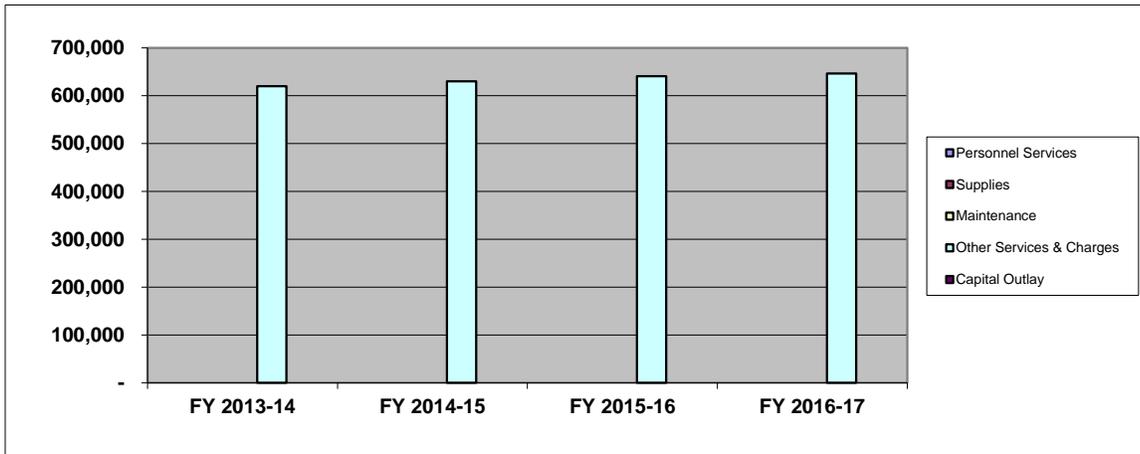
PERSONNEL:

	Salary Range		FY 2015-16	FY 2016-17	FY 2016-17	FY 2016-17
			Actual	Proposed	CM Rec.	Budgeted
Police Chief	60,900	85,000	1.00	1.00	1.00	1.00
Lieutenant	47,000	62,000	2.00	2.00	2.00	2.00
Sergeant	43,350	55,400	4.00	5.00	5.00	5.00
Corporal	40,500	51,500	3.00	4.00	4.00	4.00
Police Officer	35,200	47,500	13.00	11.00	11.00	11.00
Comm/Records Supervisor	28,000	49,500	1.00	1.00	1.00	1.00
Telecommunicator	25,800	38,500	5.00	5.00	5.00	5.00
Records Clerk	27,000	38,000	1.00	1.00	1.00	1.00
Evidence Technician	32,300	38,900	1.50	1.50	1.50	1.50
Animal Control Officer	25,700	32,200	1.00	1.00	1.00	1.00
Total Personnel			32.50	32.50	32.50	32.50

DEPARTMENT
616-Sanitation

EXPENDITURE
SUMMARY:

	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2016-17	FY 2016-17
	Actual	Actual	Estimated	Proposed	CM Rec.	Approved
Personnel Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Other Services & Charges	620,198	630,180	641,071	646,313	646,313	646,313
Capital Outlay	-	-	-	-	-	-
Total	620,198	630,180	641,071	646,313	646,313	646,313



PERSONNEL:

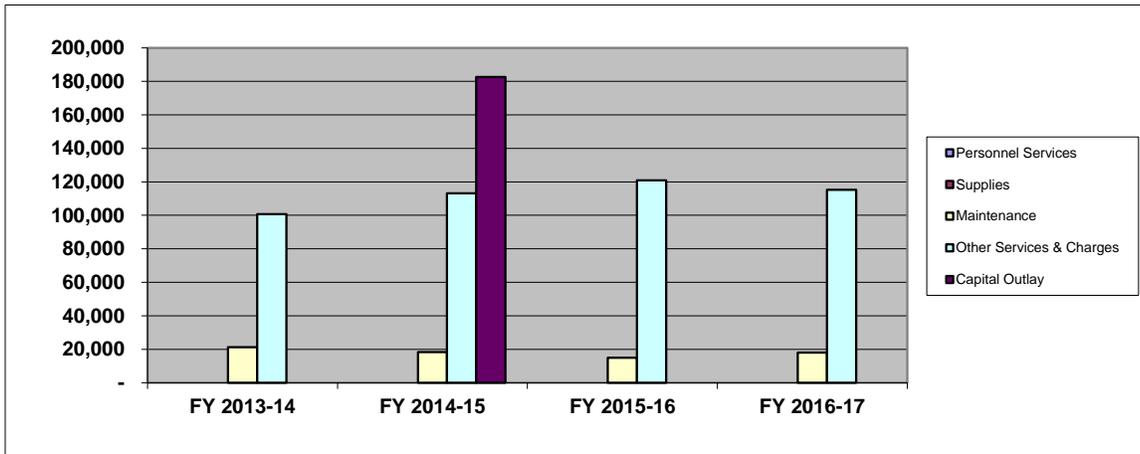
Salary Range	FY 2015-16	FY 2016-17	FY 2016-17	FY 2016-17
	Actual	Proposed	CM Rec.	Budgeted

No Personnel Assigned

Total Personnel	0.00	0.00	0.00	0.00
------------------------	------	------	------	------

DEPARTMENT
617-Physical Plant

EXPENDITURE SUMMARY:	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Proposed	FY 2016-17 CM Rec.	FY 2016-17 Approved
Personnel Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Maintenance	21,221	18,313	15,000	18,000	18,000	18,000
Other Services & Charges	100,785	113,096	120,897	115,300	115,300	115,300
Capital Outlay	-	182,656	-	-	-	-
Total	122,006	314,065	135,897	133,300	133,300	133,300



PERSONNEL:

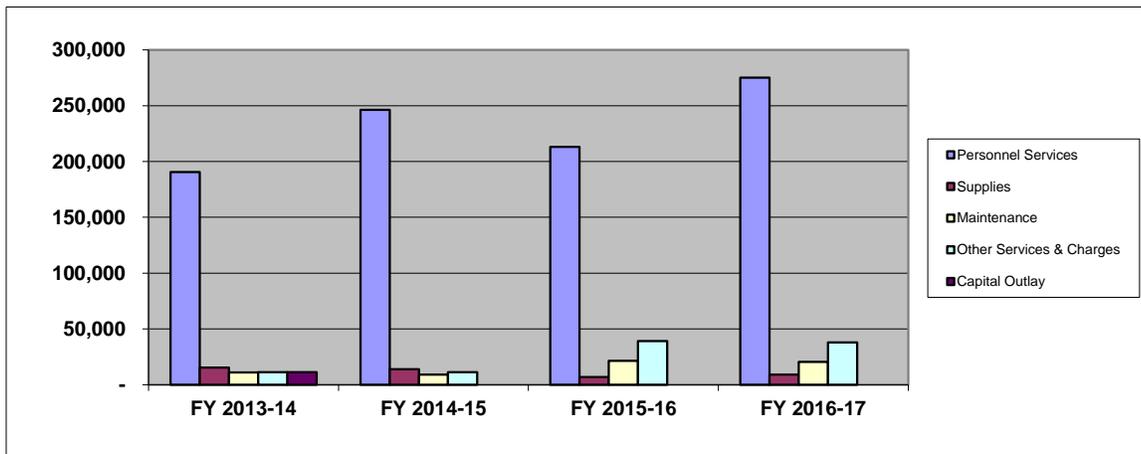
Salary Range	FY 2015-16 Actual	FY 2016-17 Proposed	FY 2016-17 CM Rec.	FY 2016-17 Budgeted
---------------------	--------------------------	----------------------------	---------------------------	----------------------------

No Personnel Assigned

Total Personnel	0.00	0.00	0.00	0.00
------------------------	------	------	------	------

DEPARTMENT
619-Planning & Community Development

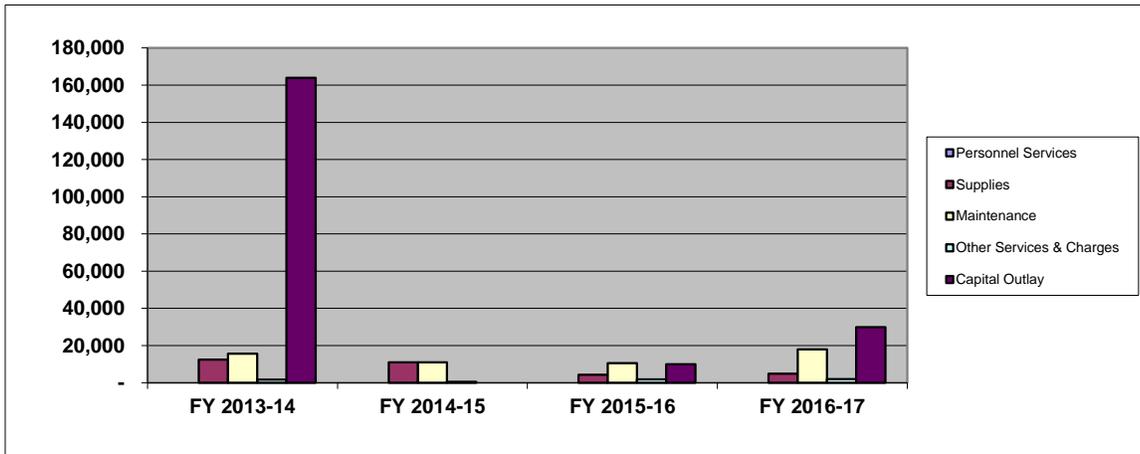
EXPENDITURE SUMMARY:	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2016-17	FY 2016-17
	Actual	Actual	Estimated	Proposed	CM Rec.	Approved
Personnel Services	190,559	246,248	213,143	273,706	275,206	275,206
Supplies	15,386	13,935	7,000	14,300	9,100	9,100
Maintenance	11,063	9,062	21,410	20,445	20,445	20,445
Other Services & Charges	11,252	11,189	39,091	46,250	38,050	38,050
Capital Outlay	11,377	-	-	-	-	-
Total	239,637	280,434	280,644	354,701	342,801	342,801



PERSONNEL:	Salary Range	FY 2015-16	FY 2016-17	FY 2016-17	FY 2016-17
		Actual	Proposed	CM Rec.	Budgeted
Planning Director	57,000 - 77,000	1.00	1.00	1.00	1.00
Building Inspector	42,000 - 59,000	1.00	1.00	1.00	1.00
Code Enforcement Officer	27,000 - 40,700	1.00	1.00	1.00	1.00
Building Maintenance Asst	20,000 - 32,000	1.00	1.00	1.00	1.00
Total Personnel		4.00	4.00	4.00	4.00

DEPARTMENT
620-Parks & Recreation

EXPENDITURE SUMMARY:	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Proposed	FY 2016-17 CM Rec.	FY 2016-17 Approved
Personnel Services	-	-	-	-	-	-
Supplies	12,368	10,972	4,300	4,900	4,900	4,900
Maintenance	15,696	10,943	10,500	22,000	18,000	18,000
Other Services & Charges	1,703	527	1,790	2,000	2,000	2,000
Capital Outlay	163,986	-	10,000	110,000	10,000	29,890
Total	193,753	22,442	26,590	138,900	34,900	54,790



PERSONNEL:

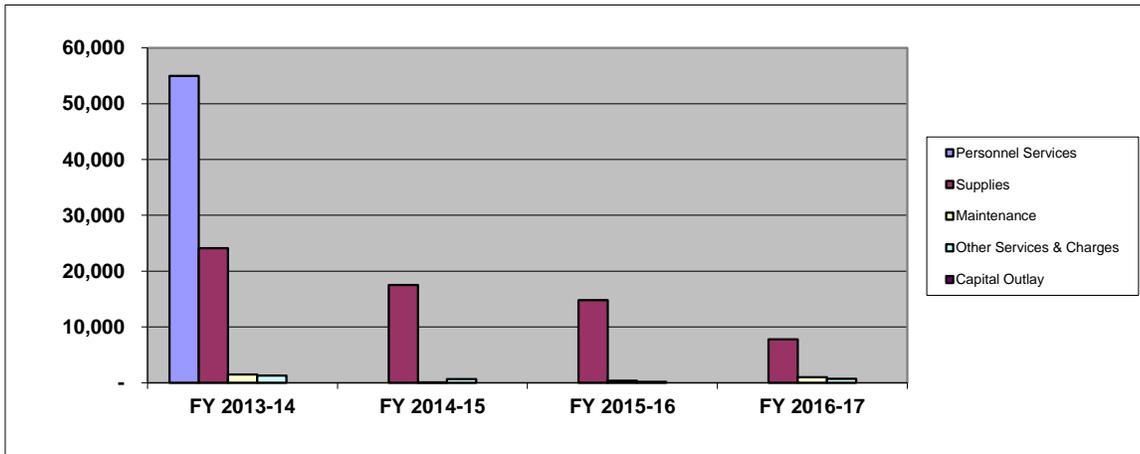
Salary Range	FY 2015-16 Actual	FY 2016-17 Proposed	FY 2016-17 CM Rec.	FY 2016-17 Budgeted
--------------	-------------------	---------------------	--------------------	---------------------

No Personnel Assigned

Total Personnel	0.00	0.00	0.00	0.00
------------------------	------	------	------	------

DEPARTMENT
621-Traffic Operations

EXPENDITURE SUMMARY:	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Proposed	FY 2016-17 CM Rec.	FY 2016-17 Approved
Personnel Services	54,992	-	-	-	-	-
Supplies	24,091	17,500	14,800	10,000	7,800	7,800
Maintenance	1,501	73	350	1,500	1,000	1,000
Other Services & Charges	1,284	675	191	720	720	720
Capital Outlay	-	-	-	-	-	-
Total	81,868	18,248	15,341	12,220	9,520	9,520



PERSONNEL:

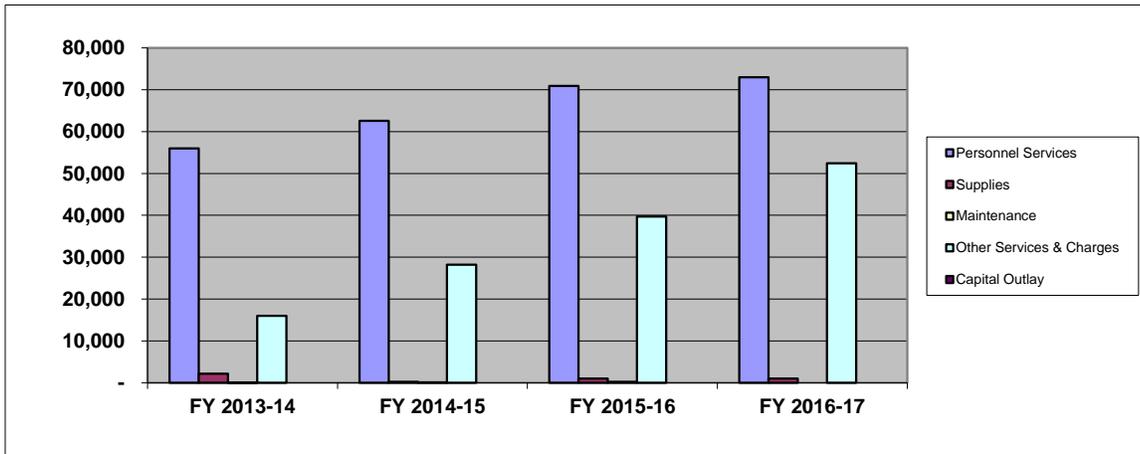
Salary Range	FY 2015-16 Actual	FY 2016-17 Proposed	FY 2016-17 CM Rec.	FY 2016-17 Budgeted
--------------	--------------------------	----------------------------	---------------------------	----------------------------

No Personnel Assigned

Total Personnel	0.00	0.00	0.00	0.00
------------------------	------	------	------	------

DEPARTMENT
622-Community Media

EXPENDITURE SUMMARY:	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Proposed	FY 2016-17 CM Rec.	FY 2016-17 Approved
Personnel Services	55,994	62,580	70,921	72,626	73,003	73,003
Supplies	2,145	214	1,000	1,000	1,000	1,000
Maintenance	65	94	200	-	-	-
Other Services & Charges	16,019	28,216	39,720	53,625	52,415	52,415
Capital Outlay	-	-	-	-	-	-
Total	74,223	91,104	111,841	127,251	126,418	126,418



PERSONNEL:	Salary Range	FY 2015-16 Actual	FY 2016-17 Proposed	FY 2016-17 CM Rec.	FY 2016-17 Budgeted
Public Information Director	39,100 - 61,500	1.00	1.00	1.00	1.00
Total Personnel		1.00	1.00	1.00	1.00



Debt Service Fund Budget

**Debt Service Fund
Summary of Revenues and Expenditures**

	<u>FY 2015-16 Budget</u>	<u>FY 2016-17 Proposed</u>	<u>FY 2016-17 CM Rec.</u>	<u>FY 2016-17 Approved</u>
Beginning Balance	133,828	122,768	122,768	122,768
Revenue				
Ad Valorem Taxes	898,577	918,202	918,202	918,202
Penalty & Interest	5,940	5,700	5,700	5,700
Interest Earnings	<u>1,500</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>
	906,017	925,702	925,702	925,702
 Expenditures				
Principal	495,000	510,000	510,000	510,000
Interest	419,327	412,956	412,956	412,956
Agent Fees	<u>2,750</u>	<u>2,750</u>	<u>2,750</u>	<u>2,750</u>
	917,077	925,706	925,706	925,706
 Ending Balance	122,768	122,764	122,764	122,764

**Debt Service Fund
Schedule and Description of Accounts**

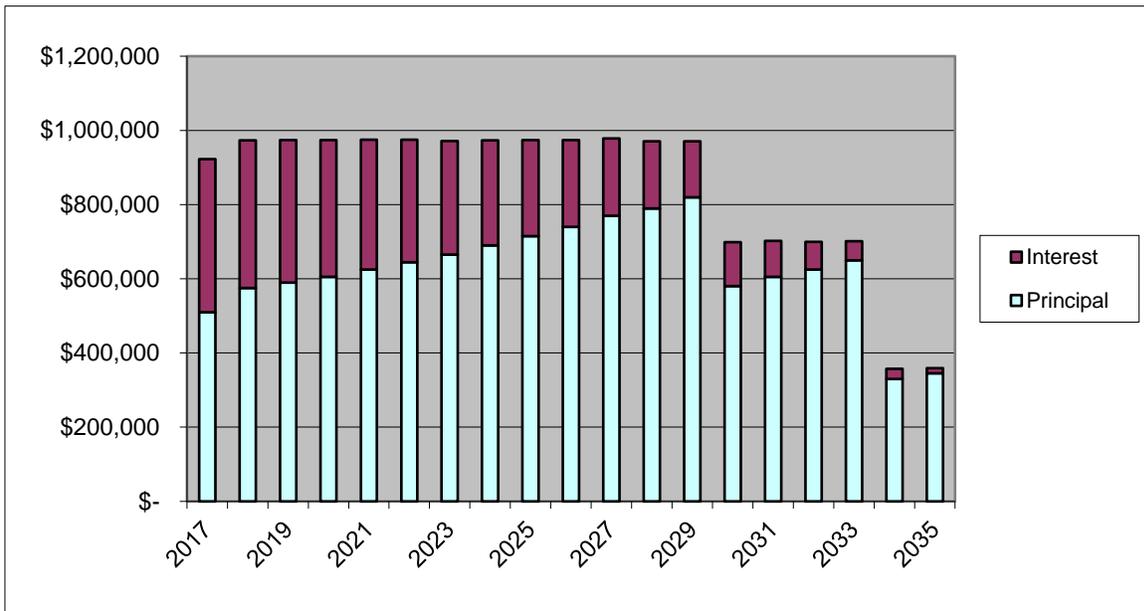
Description, Interest & Maturity Date	Original Issue	Bonds Outstanding 10/01/2016	Retirement Date
Combination Tax & Revenue Certificates of Obligation Series 2007 4.25% Average Coupon Series Due 8/15/2008 to 8/15/2017	\$ 1,008,000	\$ 130,000	08/15/2017
Combination Tax & Revenue Certificates of Obligation Series 2010 3.91% Average Coupon Series Due 8/15/2011 to 8/15/2029	\$ 2,500,000	\$ 2,380,000	08/15/2029
General Obligation Refunding Bonds Series 2010 3.04% Average Coupon Series Due 8/15/2011 to 2/15/2031	\$ 1,135,000	\$ 350,000	08/15/2021
Combination Tax & Revenue Certificates of Obligation Series 2013 3.18% Average Coupon Series Due 8/15/2011 to 8/15/2029	\$ 4,645,000	\$ 4,440,000	08/15/2033
Combination Tax & Revenue Certificates of Obligation Series 2015 3.00% Average Coupon Series Due 8/15/2011 to 8/15/2029	\$ 4,575,000	\$ 4,575,000	08/15/2035
Total	\$ 13,863,000	\$ 11,875,000	

**Debt Service Fund
Overview of Debt Service Expenditures**

<u>Account Description</u>	<u>FY 2015-16 Budget</u>	<u>FY 2016-17 Approved</u>
<i>Principal Payment</i>	\$ 495,000	\$ 510,000
2007 Combination Tax & Revenue Certificates of Obligation	125,000	130,000
2010 Combination Tax & Revenue Certificates of Obligation	100,000	100,000
2010 General Obligation Refunding Bonds	65,000	70,000
2013 Combination Tax & Revenue Certificates of Obligation	205,000	210,000
2015 Combination Tax & Revenue Certificates of Obligation	-	-
<i>Interest Payment</i>	\$ 419,327	\$ 412,956
2007 Combination Tax & Revenue Certificates of Obligation	10,838	5,525
2010 Combination Tax & Revenue Certificates of Obligation	94,156	91,656
2010 General Obligation Refunding Bonds	13,900	11,950
2013 Combination Tax & Revenue Certificates of Obligation	139,350	135,250
2015 Combination Tax & Revenue Certificates of Obligation	161,083	168,575
TOTALS	\$ 914,327	\$ 922,956

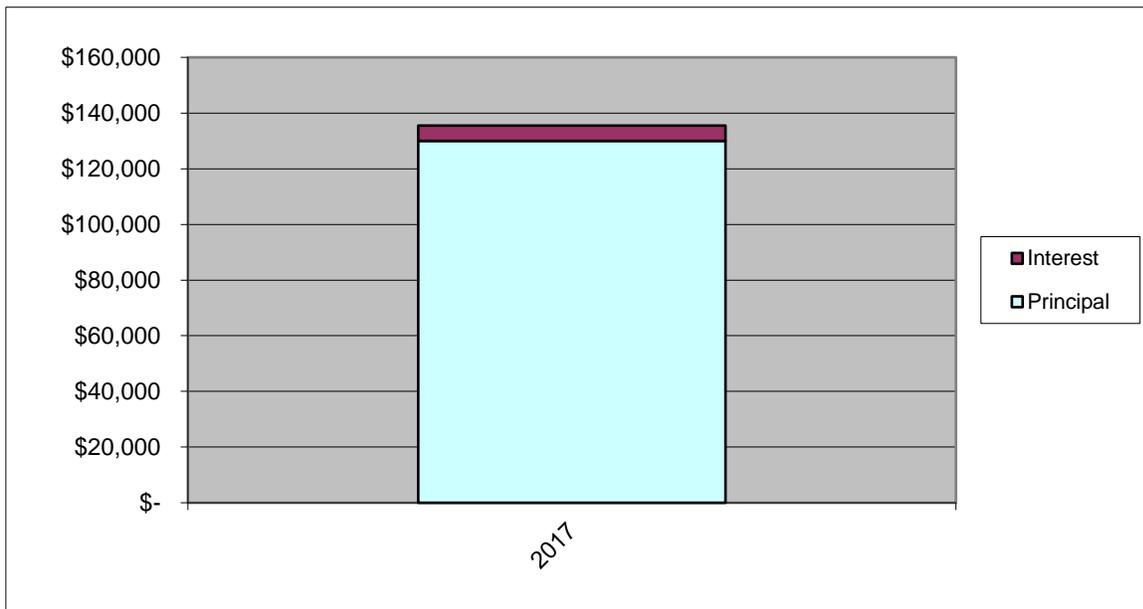
**Annual Debt Service Requirements - Aggregate Debt Service
As of October 1, 2016**

<u>Year Ending</u>	<u>Debt Outstanding</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	11,875,000	510,000	412,956	922,956
2018	11,365,000	575,000	398,131	973,131
2019	10,790,000	590,000	383,981	973,981
2020	10,200,000	605,000	369,406	974,406
2021	9,595,000	625,000	350,125	975,125
2022	8,970,000	645,000	329,475	974,475
2023	8,325,000	665,000	306,025	971,025
2024	7,660,000	690,000	282,925	972,925
2025	6,970,000	715,000	258,950	973,950
2026	6,255,000	740,000	234,075	974,075
2027	5,515,000	770,000	208,325	978,325
2028	4,745,000	790,000	180,275	970,275
2029	3,955,000	820,000	150,775	970,775
2030	3,135,000	580,000	119,100	699,100
2031	2,555,000	605,000	97,400	702,400
2032	1,950,000	625,000	74,750	699,750
2033	1,325,000	650,000	51,350	701,350
2034	675,000	330,000	27,000	357,000
2035	345,000	345,000	13,800	358,800



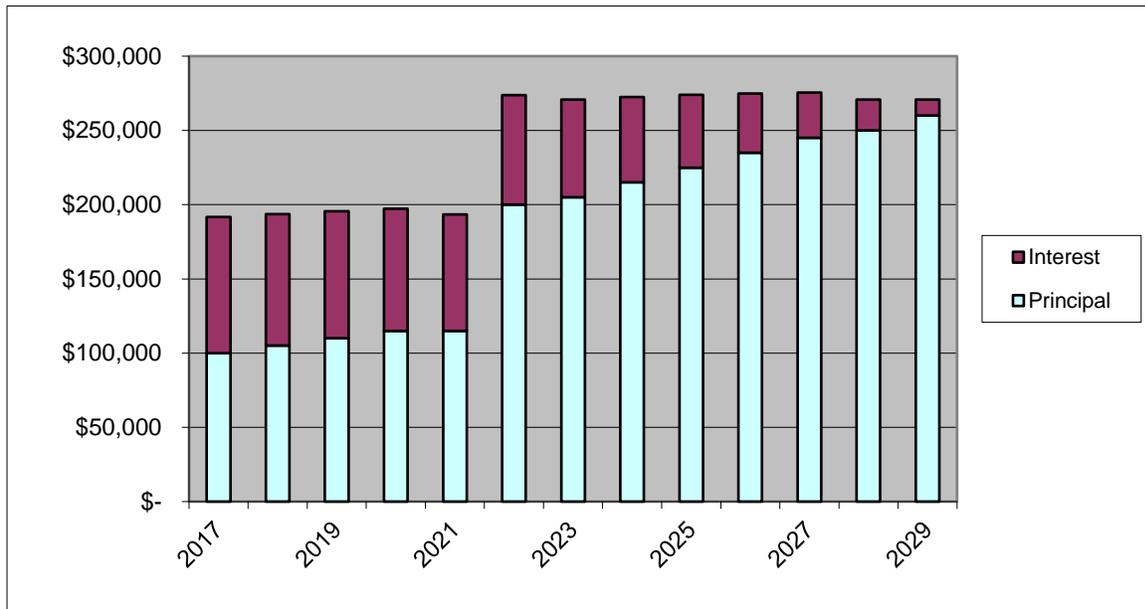
**Annual Debt Service Requirements - Combination Tax & Revenue Supported
Certificates of Obligation - Series 2007
As of October 1, 2016**

<u>Year Ending</u>	<u>Debt Outstanding</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	130,000	130,000	5,525	135,525



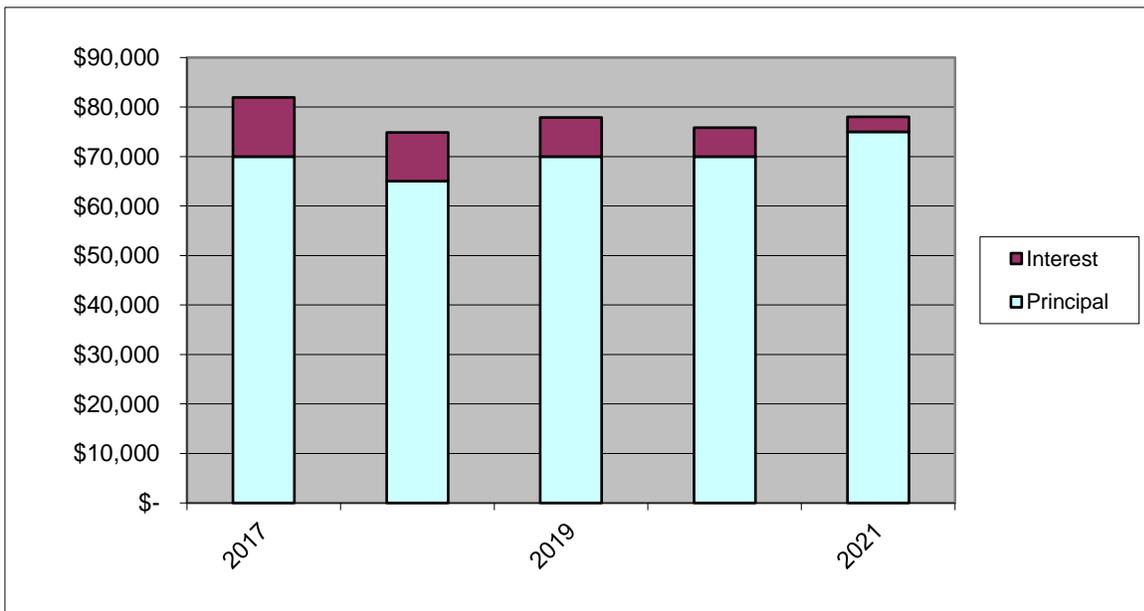
Annual Debt Service Requirements - Combination Tax & Revenue Certificates of Obligation - Series 2010
As of October 1, 2016

<u>Year Ending</u>	<u>Debt Outstanding</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	2,380,000	100,000	91,656	191,656
2018	2,280,000	105,000	88,656	193,656
2019	2,175,000	110,000	85,506	195,506
2020	2,065,000	115,000	82,206	197,206
2021	1,950,000	115,000	78,325	193,325
2022	1,835,000	200,000	73,725	273,725
2023	1,635,000	205,000	65,725	270,725
2024	1,430,000	215,000	57,525	272,525
2025	1,215,000	225,000	48,925	273,925
2026	990,000	235,000	39,925	274,925
2027	755,000	245,000	30,525	275,525
2028	510,000	250,000	20,725	270,725
2029	260,000	260,000	10,725	270,725



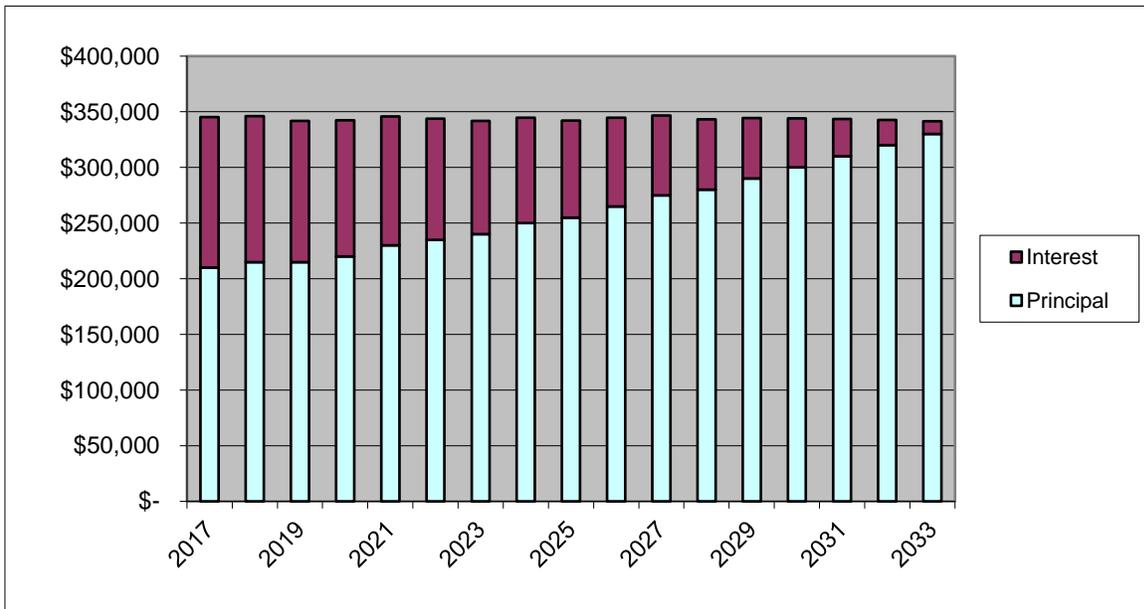
**Annual Debt Service Requirements - General Obligation Refunding Bonds, Series 2010
As of October 1, 2016**

<u>Year Ending</u>	<u>Debt Outstanding</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	350,000	70,000	11,950	81,950
2018	280,000	65,000	9,850	74,850
2019	215,000	70,000	7,900	77,900
2020	145,000	70,000	5,800	75,800
2021	75,000	75,000	3,000	78,000



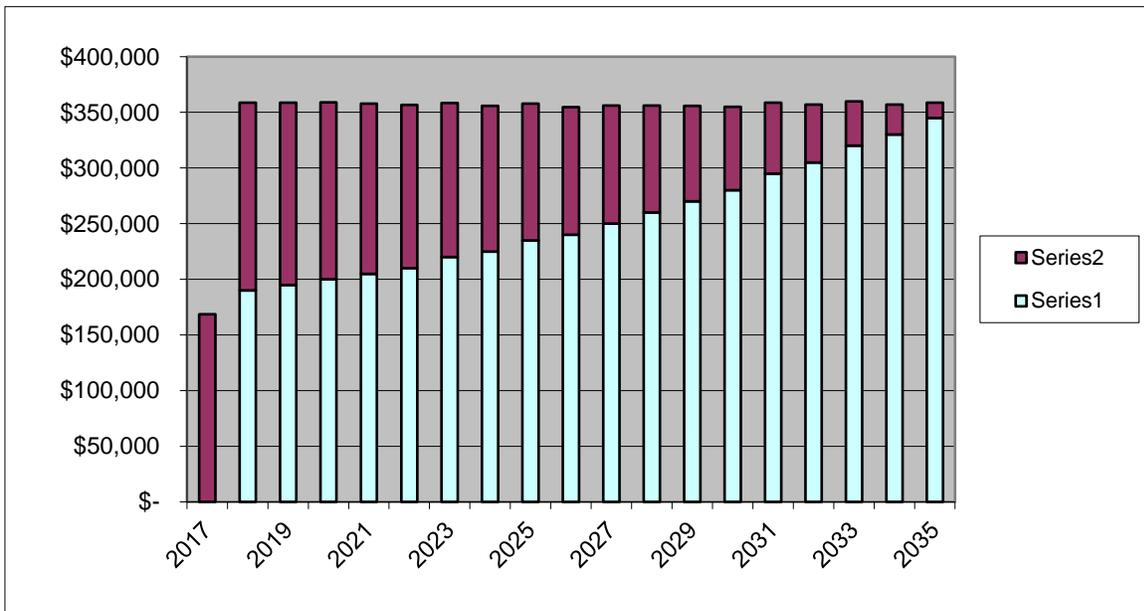
Annual Debt Service Requirements - Combination Tax & Revenue Certificates of Obligation - Series 2013
As of October 1, 2016

<u>Year Ending</u>	<u>Debt Outstanding</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	4,440,000	210,000	135,250	345,250
2018	4,230,000	215,000	131,050	346,050
2019	4,015,000	215,000	126,750	341,750
2020	3,800,000	220,000	122,450	342,450
2021	3,580,000	230,000	115,850	345,850
2022	3,350,000	235,000	108,950	343,950
2023	3,115,000	240,000	101,900	341,900
2024	2,875,000	250,000	94,700	344,700
2025	2,625,000	255,000	87,200	342,200
2026	2,370,000	265,000	79,550	344,550
2027	2,105,000	275,000	71,600	346,600
2028	1,830,000	280,000	63,350	343,350
2029	1,550,000	290,000	54,250	344,250
2030	1,260,000	300,000	44,100	344,100
2031	960,000	310,000	33,600	343,600
2032	650,000	320,000	22,750	342,750
2033	330,000	330,000	11,550	341,550



Annual Debt Service Requirements - Combination Tax & Revenue Certificates of Obligation - Series 2015
As of October 1, 2016

<u>Year Ending</u>	<u>Debt Outstanding</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	4,575,000	-	168,575	168,575
2018	4,575,000	190,000	168,575	358,575
2019	4,385,000	195,000	163,825	358,825
2020	4,190,000	200,000	158,950	358,950
2021	3,990,000	205,000	152,950	357,950
2022	3,785,000	210,000	146,800	356,800
2023	3,575,000	220,000	138,400	358,400
2024	3,355,000	225,000	130,700	355,700
2025	3,130,000	235,000	122,825	357,825
2026	2,895,000	240,000	114,600	354,600
2027	2,655,000	250,000	106,200	356,200
2028	2,405,000	260,000	96,200	356,200
2029	2,145,000	270,000	85,800	355,800
2030	1,875,000	280,000	75,000	355,000
2031	1,595,000	295,000	63,800	358,800
2032	1,300,000	305,000	52,000	357,000
2033	995,000	320,000	39,800	359,800
2034	675,000	330,000	27,000	357,000
2035	345,000	345,000	13,800	358,800





Water Fund Budget

**Water Fund Summary
Revenues vs. Expenses**

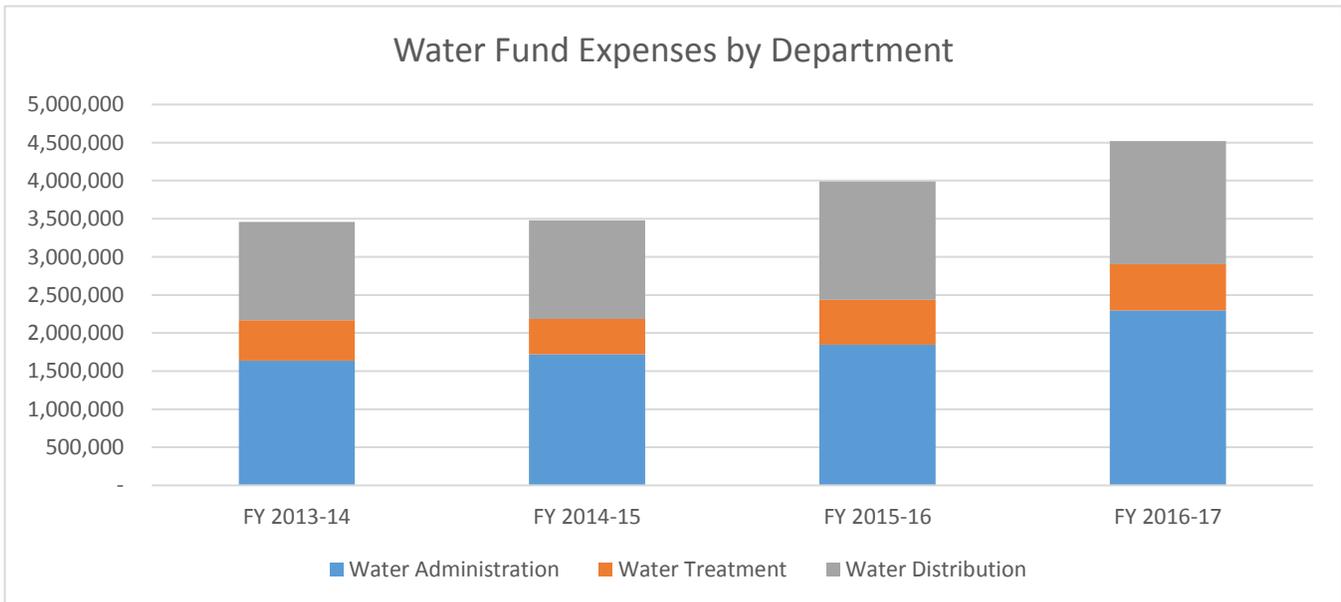
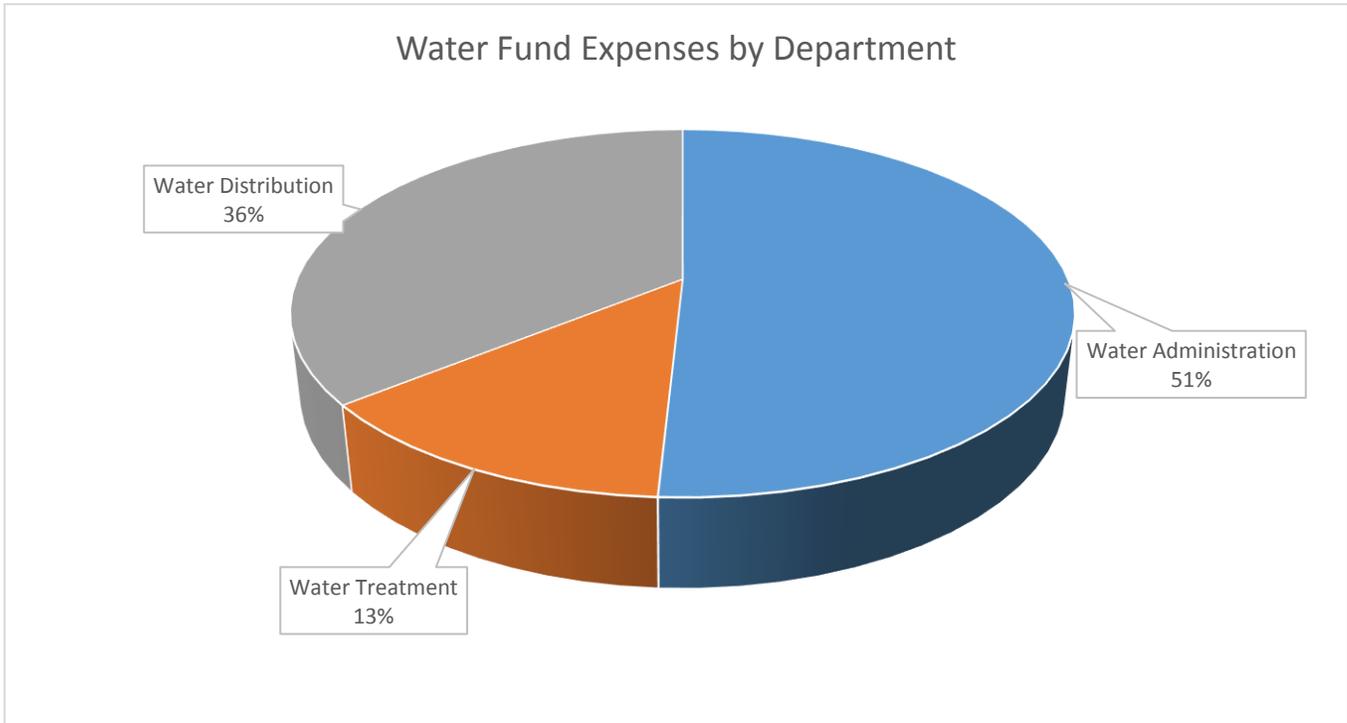
	Actual FY 2013-14	Actual FY 2014-15	Estimated FY 2015-16	Proposed FY 2016-17	CM Rec'd FY 2016-17	Approved FY 2016-17
BEGINNING UNALLOCATED RESERVE	523,104	959,848	1,561,702	1,903,204	1,903,204	1,903,204
OPERATING REVENUES						
Water Revenues	4,026,688	4,291,550	4,443,317	4,837,462	4,837,462	4,837,462
TOTAL OPERATING REVENUES	4,026,688	4,291,550	4,443,317	4,837,462	4,837,462	4,837,462
OPERATING EXPENSES						
Water Administration	395,554	411,811	418,580	405,696	406,956	406,956
Water Treatment	530,752	465,914	572,497	602,991	604,036	604,036
Water Distribution	1,287,678	1,295,895	1,469,124	1,585,421	1,618,922	1,618,922
TOTAL OPERATING EXPENSES	2,213,984	2,173,620	2,460,201	2,594,108	2,629,914	2,629,914
NON-OPERATING REVENUES (EXPENSES)						
Interest and Misc. Revenue	84,016	26,420	52,339	41,000	41,000	41,000
Debt Service	(1,243,100)	(1,307,492)	(1,459,943)	(1,891,766)	(1,891,766)	(1,891,766)
TOTAL NON-OPERATING REVENUES (EXPENSES)	(1,159,084)	(1,281,072)	(1,407,604)	(1,850,766)	(1,850,766)	(1,850,766)
TRANSFERS						
General Fund	216,876	235,004	234,010	266,060	266,060	266,060
NET INCOME	436,744	601,854	341,502	126,528	90,722	90,722
ENDING UNALLOCATED RESERVE	959,848	1,561,702	1,903,204	2,029,732	1,993,926	1,993,926

WATER FUND REVENUE

Acct. #	Description	Actual FY 2013-14	Actual FY 2014-15	Estimated FY 2015-16	Proposed FY 2016-17	CM Rec'd FY 2016-17	Approved FY 2016-17
OPERATING REVENUE							
5210	Water Sales - Retail	3,511,432	3,712,652	3,913,400	4,308,262	4,308,262	4,308,262
5215	Water Sales - Wholesale	369,874	445,212	426,167	412,000	412,000	412,000
5220	Water Taps	21,500	12,900	15,735	16,800	16,800	16,800
5225	Utility Penalties	104,244	110,469	72,115	90,000	90,000	90,000
5230	NSF Fee	1,565	1,345	1,400	1,400	1,400	1,400
5235	Equipment/Line Extention	9,083	-	5,500			
5240	Connect/Transfer Fee	8,990	8,972	9,000	9,000	9,000	9,000
TOTAL OPERATING REVENUE		4,026,688	4,291,550	4,443,317	4,837,462	4,837,462	4,837,462
NON-OPERATING REVENUE							
5901	Interest Income	10,216	12,262	26,250	24,000	24,000	24,000
5902	Miscellaneous Income	65,050	12,158	24,089	15,000	15,000	15,000
5904	Land Lease Revenue	8,750	2,000	2,000	2,000	2,000	2,000
5910	Sale of Fixed Assets	-	-				
TOTAL NON-OPERATING REVENUE		84,016	26,420	52,339	41,000	41,000	41,000
TOTAL INCOME		4,110,704	4,317,970	4,495,656	4,878,462	4,878,462	4,878,462

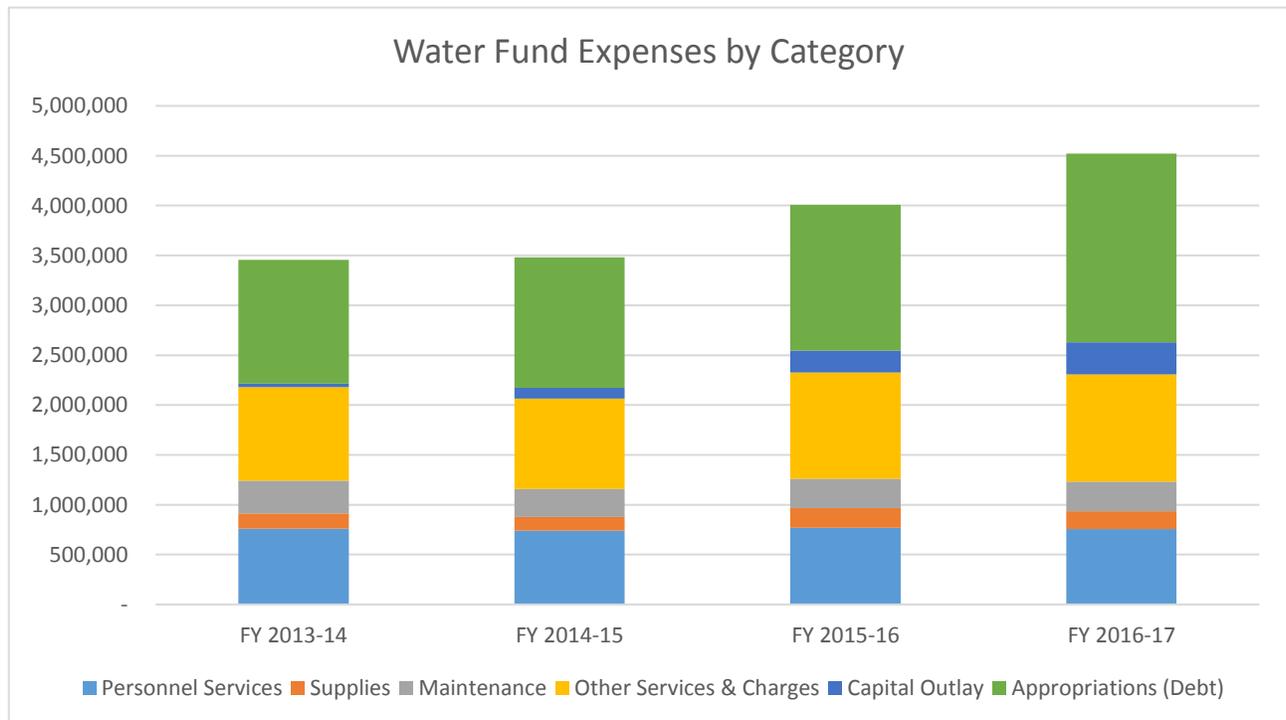
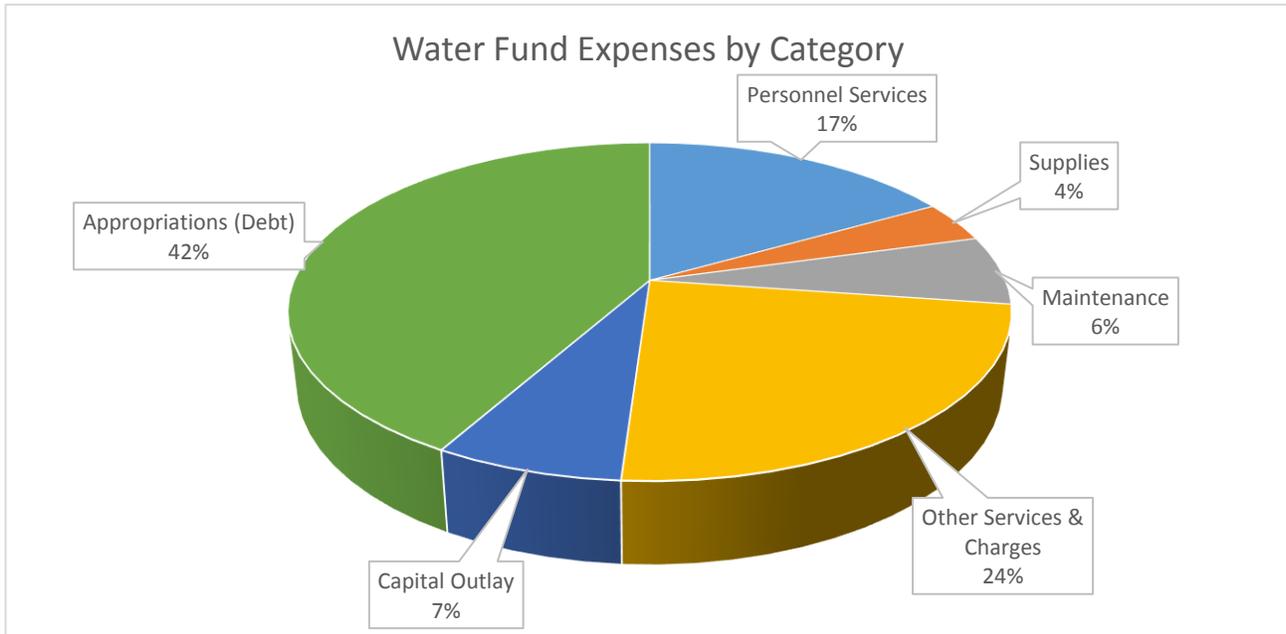
Water Fund Expense Summary by Department

<u>Department</u>	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Budgeted	FY 2015-16 Estimated	FY 2016-17 Proposed	FY 2016-17 CM Rec.	FY 2016-17 Approved
Water Administration	1,638,654	1,719,303	1,845,817	1,878,523	2,297,462	2,298,722	2,298,722
Water Treatment	530,752	465,914	591,795	572,497	602,991	604,036	604,036
Water Distribution	1,287,678	1,295,895	1,552,720	1,469,124	1,585,421	1,618,922	1,618,922
Total	3,457,084	3,481,112	3,990,332	3,920,144	4,485,874	4,521,680	4,521,680



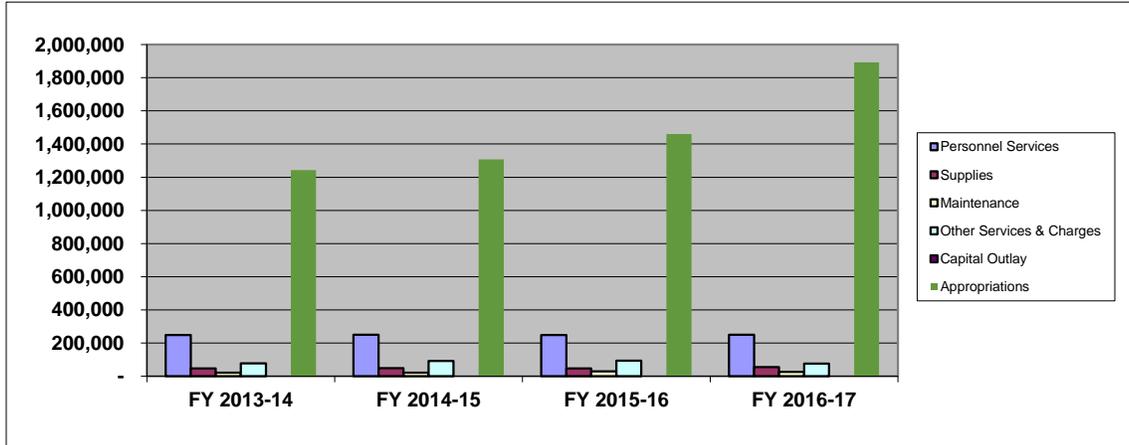
Water Fund Expense Summary By Category

<u>Category</u>	<u>Actual</u> FY 2013-14	<u>Actual</u> FY 2014-15	<u>Budgeted</u> FY 2015-16	<u>Estimated</u> FY 2015-16	<u>Proposed</u> FY 2016-17	<u>CM Rec'd</u> FY 2016-17	<u>Approved</u> FY 2016-17
Personnel Services	759,427	739,807	769,900	745,097	788,848	757,154	757,154
Supplies	152,205	138,925	196,400	184,315	176,915	176,915	176,915
Maintenance	328,916	279,815	294,655	307,555	299,330	299,330	299,330
Other Services & Charges	940,372	907,456	1,065,755	1,003,234	1,074,815	1,074,815	1,074,815
Capital Outlay	33,064	107,617	220,000	220,000	254,200	321,700	321,700
Appropriations (Debt)	<u>1,243,100</u>	<u>1,307,492</u>	<u>1,459,943</u>	<u>1,459,943</u>	<u>1,891,766</u>	<u>1,891,766</u>	<u>1,891,766</u>
Total	3,457,084	3,481,112	4,006,653	3,920,144	4,485,874	4,521,680	4,521,680



DEPARTMENT
671 - Water Administration

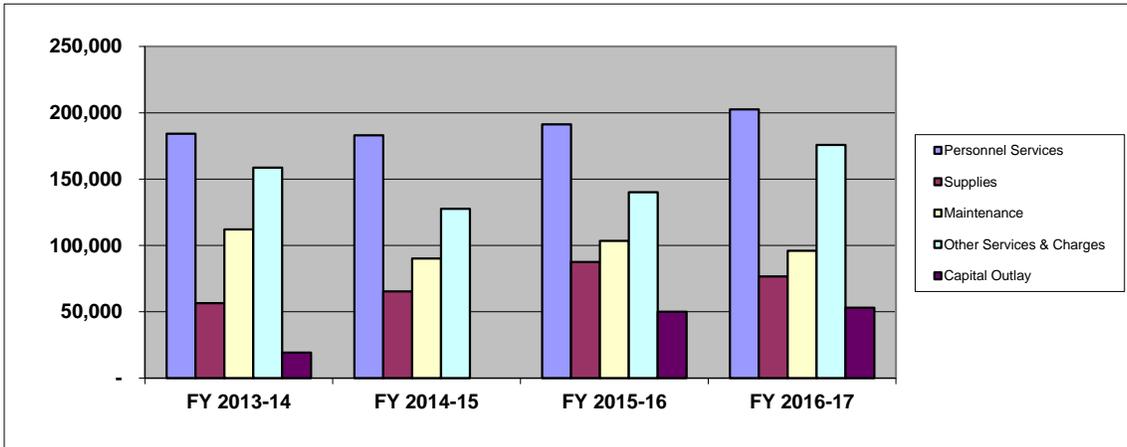
EXPENDITURE SUMMARY:	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2016-17	FY 2016-17
	Actual	Actual	Budgeted	Proposed	CM Rec.	Approved
Personnel Services	249,005	250,758	248,625	248,821	250,081	250,081
Supplies	46,940	47,886	47,300	54,435	54,435	54,435
Maintenance	21,340	21,852	29,055	26,330	26,330	26,330
Other Services & Charges	78,269	91,315	93,600	76,110	76,110	76,110
Capital Outlay	-	-	-	-	-	-
Appropriations	<u>1,243,100</u>	<u>1,307,492</u>	<u>1,459,943</u>	<u>1,891,766</u>	<u>1,891,766</u>	<u>1,891,766</u>
Total	1,638,654	1,719,303	1,878,523	2,297,462	2,298,722	2,298,722



PERSONNEL:	Salary Range		FY 2015-16	FY 2016-17	FY 2016-17	FY 2016-17
			Actual	Proposed	CM Rec.	Budgeted
Accounting/Billing Supervisor	35,500	52,000	1.00	1.00	1.00	1.00
Utility Billing Clerk	25,700	37,800	2.00	2.00	2.00	2.00
Meter Reader	23,800	33,800	2.00	2.00	2.00	2.00
Total Personnel			5.00	5.00	5.00	5.00

DEPARTMENT
672 - Water Treatment

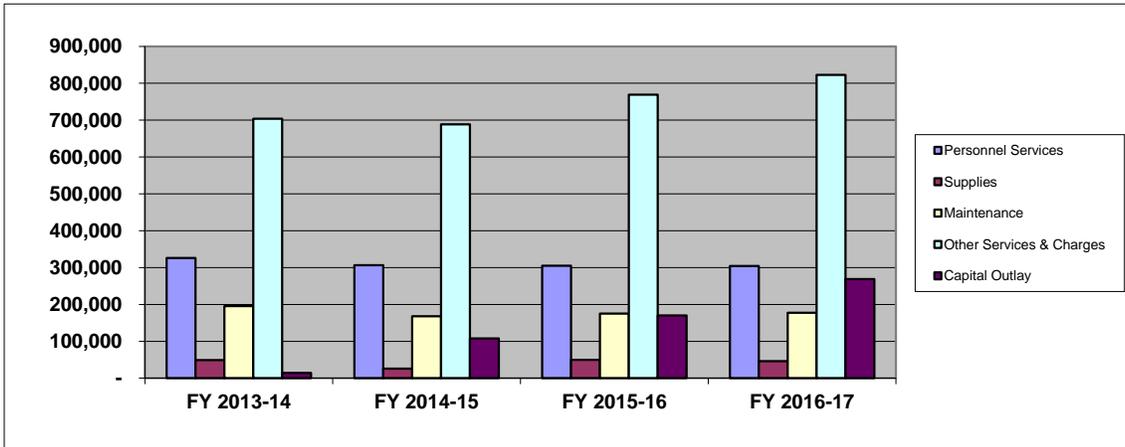
EXPENDITURE SUMMARY:	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2016-17	FY 2016-17
	Actual	Actual	Budgeted	Proposed	CM Rec.	Approved
Personnel Services	184,279	182,933	191,304	201,561	202,606	202,606
Supplies	56,543	65,389	87,515	76,680	76,680	76,680
Maintenance	112,065	90,066	103,500	96,000	96,000	96,000
Other Services & Charges	158,599	127,526	140,178	175,750	175,750	175,750
Capital Outlay	19,266	-	50,000	53,000	53,000	53,000
Total	530,752	465,914	572,497	602,991	604,036	604,036



PERSONNEL:	Salary Range		FY 2015-16	FY 2016-17	FY 2016-17	FY 2016-17
			Actual	Proposed	CM Rec.	Budgeted
Water Plant Operator - Lead	42,000	57,000	1.00	1.00	1.00	1.00
Water Plant Operator II	35,000	45,000	1.00	1.00	1.00	1.00
Water Plant Operator I	29,500	38,500	1.00	1.00	1.00	1.00
Total Personnel			3.00	3.00	3.00	3.00

DEPARTMENT
675 - Water Distribution

EXPENDITURE SUMMARY:	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2016-17	FY 2016-17
	Actual	Actual	Budgeted	Proposed	CM Rec.	Approved
Personnel Services	326,143	306,116	305,168	338,466	304,467	304,467
Supplies	48,722	25,650	49,500	45,800	45,800	45,800
Maintenance	195,511	167,897	175,000	177,000	177,000	177,000
Other Services & Charges	703,504	688,615	769,456	822,955	822,955	822,955
Capital Outlay	13,798	107,617	170,000	201,200	268,700	268,700
Total	1,287,678	1,295,895	1,469,124	1,585,421	1,618,922	1,618,922



PERSONNEL:	Salary Range		FY 2015-16	FY 2016-17	FY 2016-17	FY 2016-17
			Actual	Proposed	CM Rec.	Budgeted
Water Utility Director	45,500	86,500	1.00	1.00	0.00	0.00
Water Distribution Supervisor	35,000	45,000	1.00	1.00	1.00	1.00
Water Distribution III	33,000	43,500	2.00	2.00	2.00	2.00
Water Distribution III	29,500	34,000	1.00	1.00	1.00	1.00
Water Distribution III	65,500	104,500	0.00	0.00	0.50	0.50
Total Personnel			5.00	5.00	4.50	4.50

**Water Fund Debt Service
Schedule and Description of Accounts**

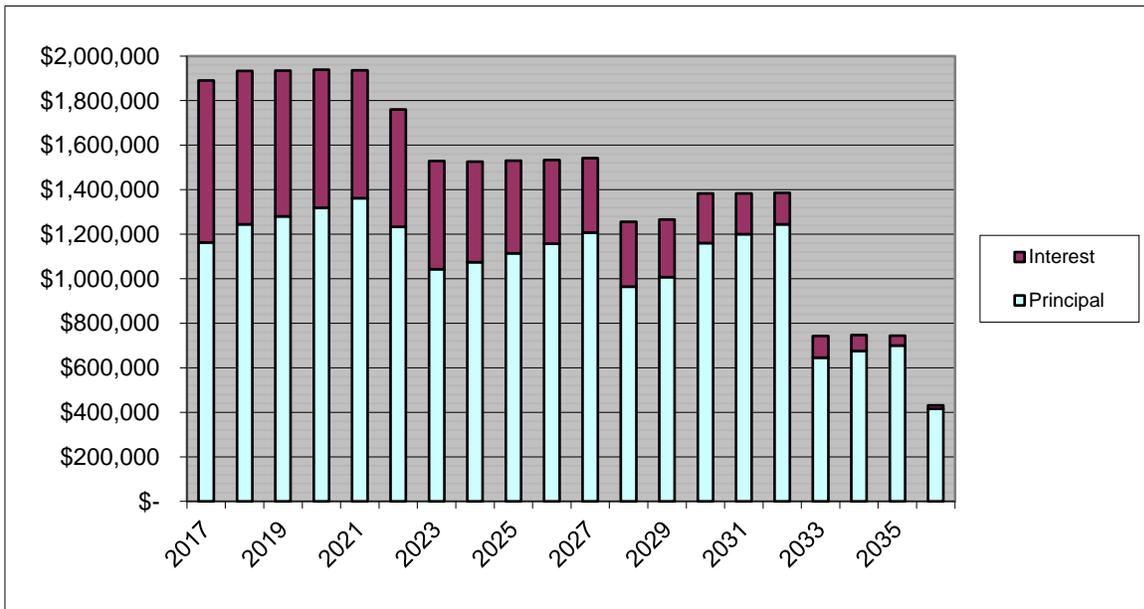
<u>Description, Interest & Maturity Date</u>	<u>Original Issue</u>	<u>Bonds Outstanding 10/01/2016</u>	<u>Retirement Date</u>
General Obligation Refunding Bonds Series 2005 3.58% Average Coupon Series Due 7/21/2006 to 8/15/2017	\$ 2,735,000	\$ 1,285,000	07/01/2022
Combination Tax & Revenue Certificates of Obligation Series 2007 4.25% Average Coupon Series Due 8/15/2008 to 8/15/2017	\$ 3,125,000	\$ 2,415,000	08/15/2027
Combination Tax & Revenue Certificates of Obligation Series 2010 3.91% Average Coupon Series Due 8/15/2011 to 8/15/2029	\$ 500,000	\$ 377,500	08/15/2029
General Obligation Refunding Bonds Series 2010 3.24% Average Coupon Series Due 8/15/2011 to 2/15/2021	\$ 1,531,765	\$ 788,676	08/15/2021
Combination Tax & Revenue Certificates of Obligation Series 2012 2.9% Average Coupon Series Due 8/15/2013 to 8/15/2032	\$ 9,305,000	8,115,000	08/15/2032
Combination Tax & Revenue Certificates of Obligation Series 2015 3.00% Average Coupon Series Due 8/15/2016 to 8/15/2035	\$ 2,295,000	\$ 2,295,000	08/15/2035
Combination Tax & Revenue Certificates of Obligation Series 2016 3.85% Average Coupon Series Due 8/15/2017 to 8/15/2036	\$ 5,935,000	\$ 5,935,000	08/15/2036
Total	\$ 25,426,765	\$ 21,211,176	

**Water Fund
Overview of Debt Service Expenses**

<u>Account Description</u>	<u>FY 2015-16 Budget</u>	<u>FY 2016-17 Proposed</u>
<i>Principal Payment</i>	\$ 923,382	\$ 1,162,941
2005 General Obligation Refunding Bonds	185,000	195,000
2007 Combination Tax & Revenue Certificates of Obligation	165,000	170,000
2010 Combination Tax & Revenue Certificates of Obligation	22,500	22,500
2010 General Obligation Refunding Bonds	145,882	150,441
2012 Combination Tax & Revenue Certificates of Obligation	405,000	415,000
2015 Combination Tax & Revenue Certificates of Obligation	-	-
2016 Combination Tax & Revenue Certificates of Obligation	-	210,000
<i>Interest Payment</i>	\$ 531,937	\$ 727,575
2005 General Obligation Refunding Bonds	52,626	46,003
2007 Combination Tax & Revenue Certificates of Obligation	109,650	102,638
2010 Combination Tax & Revenue Certificates of Obligation	14,828	14,266
2010 General Obligation Refunding Bonds	31,319	26,943
2012 Combination Tax & Revenue Certificates of Obligation	238,900	230,800
2015 Combination Tax & Revenue Certificates of Obligation	84,614	88,550
2016 Combination Tax & Revenue Certificates of Obligation	-	218,375
TOTALS	\$ 1,455,319	\$ 1,890,516

Water Fund
Annual Debt Service Requirements - Aggregate Wastewater Debt

<u>Year</u> <u>Ending</u>	<u>Debt</u> <u>Outstanding</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	21,211,176	1,162,941	727,575	1,890,516
2018	20,048,235	1,245,000	689,205	1,934,205
2019	18,803,235	1,280,000	655,095	1,935,095
2020	17,523,235	1,319,559	619,877	1,939,436
2021	16,203,676	1,361,176	574,825	1,936,001
2022	14,842,500	1,232,500	528,160	1,760,660
2023	13,610,000	1,042,500	486,410	1,528,910
2024	12,567,500	1,075,000	451,735	1,526,735
2025	11,492,500	1,115,000	415,935	1,530,935
2026	10,377,500	1,157,500	376,085	1,533,585
2027	9,220,000	1,207,500	334,685	1,542,185
2028	8,012,500	965,000	291,097	1,256,097
2029	7,047,500	1,007,500	258,047	1,265,547
2030	6,040,000	1,160,000	223,400	1,383,400
2031	4,880,000	1,200,000	182,900	1,382,900
2032	3,680,000	1,245,000	140,950	1,385,950
2033	2,435,000	645,000	97,400	742,400
2034	1,790,000	675,000	71,600	746,600
2035	1,115,000	700,000	44,600	744,600
2036	415,000	415,000	16,600	431,600

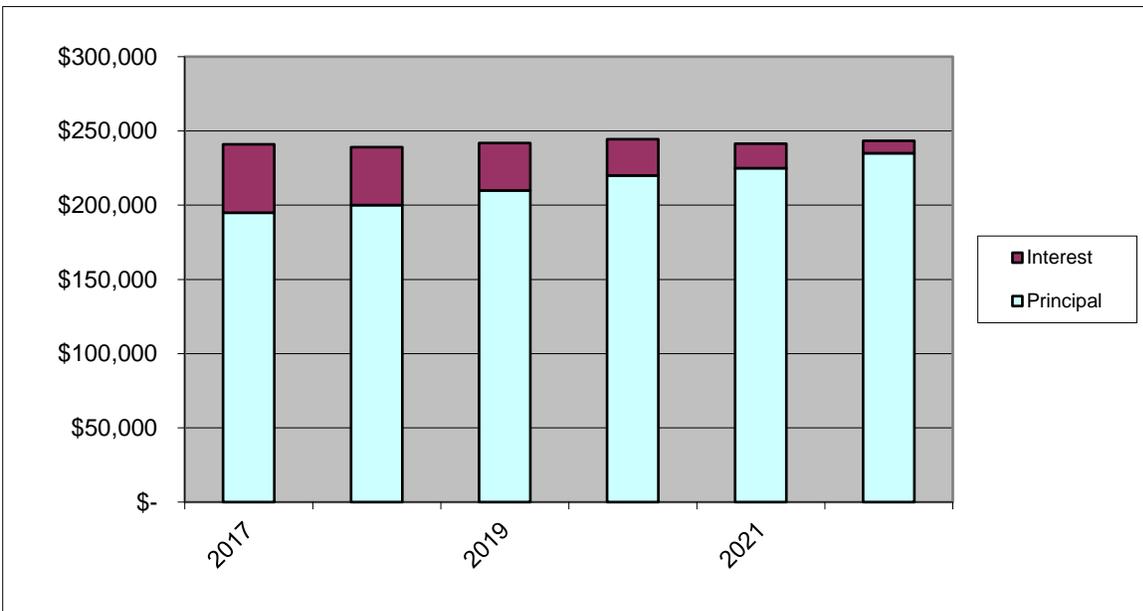


Water Fund

Annual Debt Service Requirements - General Obligation Refunding Bonds - Series 2005

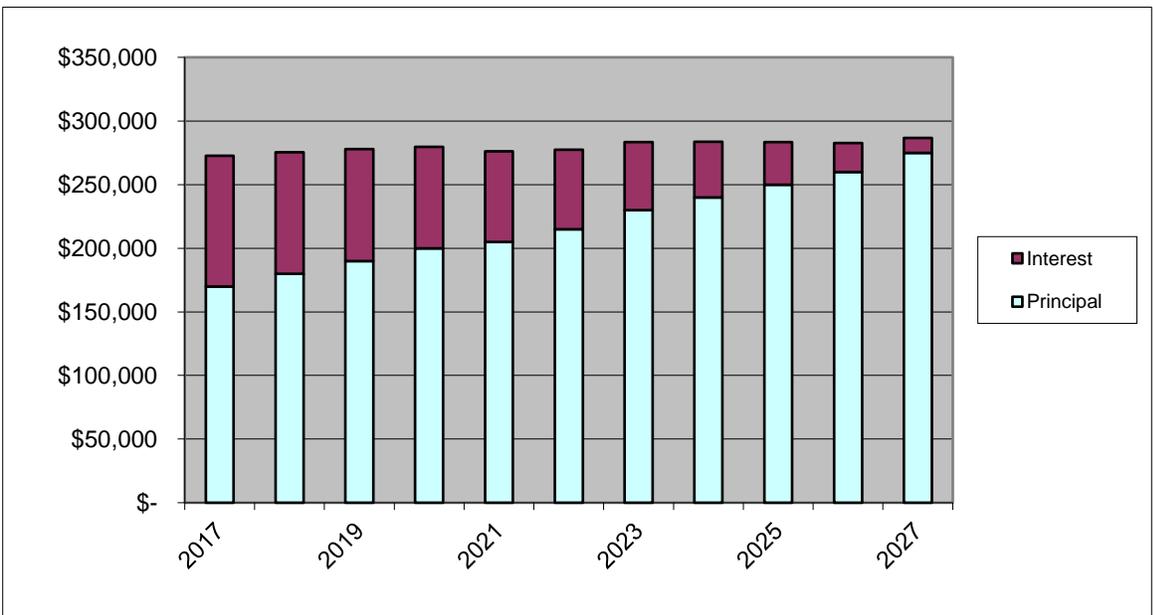
As of October 1, 2016

<u>Year</u> <u>Ending</u>	<u>Debt</u> <u>Outstanding</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	1,285,000	195,000	46,003	241,003
2018	1,090,000	200,000	39,022	239,022
2019	890,000	210,000	31,862	241,862
2020	680,000	220,000	24,344	244,344
2021	460,000	225,000	16,468	241,468
2022	235,000	235,000	8,413	243,413



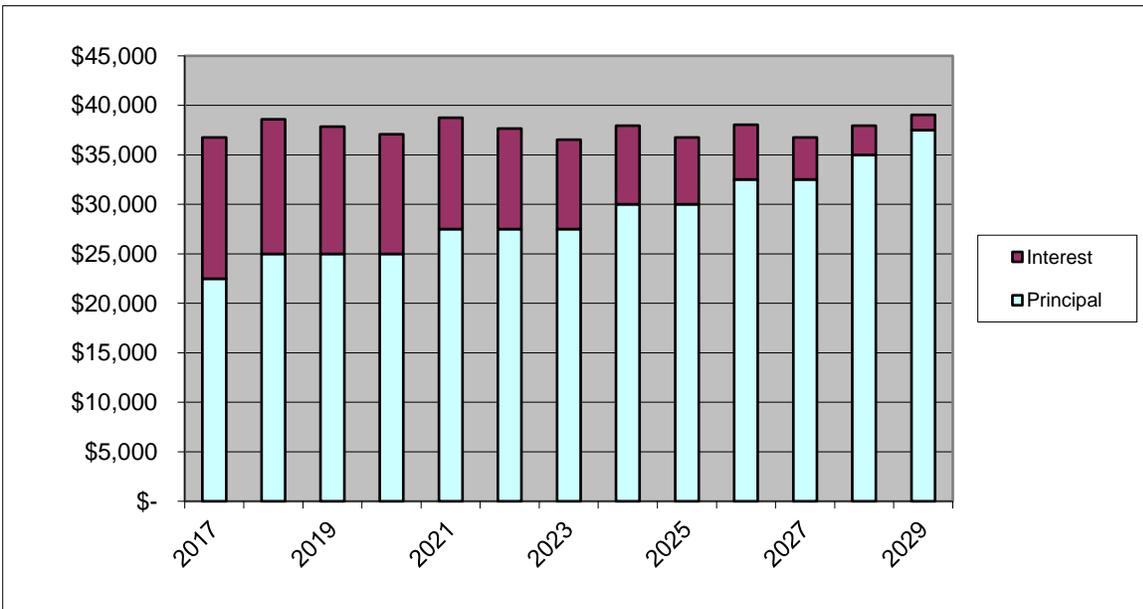
Water Fund
Annual Debt Service Requirements - Combination Tax & Revenue Certificates of
Obligation - Series 2007
As of October 1, 2016

<u>Year</u> <u>Ending</u>	<u>Debt</u> <u>Outstanding</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	2,415,000	170,000	102,638	272,638
2018	2,245,000	180,000	95,413	275,413
2019	2,065,000	190,000	87,763	277,763
2020	1,875,000	200,000	79,688	279,688
2021	1,675,000	205,000	71,188	276,188
2022	1,470,000	215,000	62,475	277,475
2023	1,255,000	230,000	53,338	283,338
2024	1,025,000	240,000	43,563	283,563
2025	785,000	250,000	33,363	283,363
2026	535,000	260,000	22,738	282,738
2027	275,000	275,000	11,688	286,688



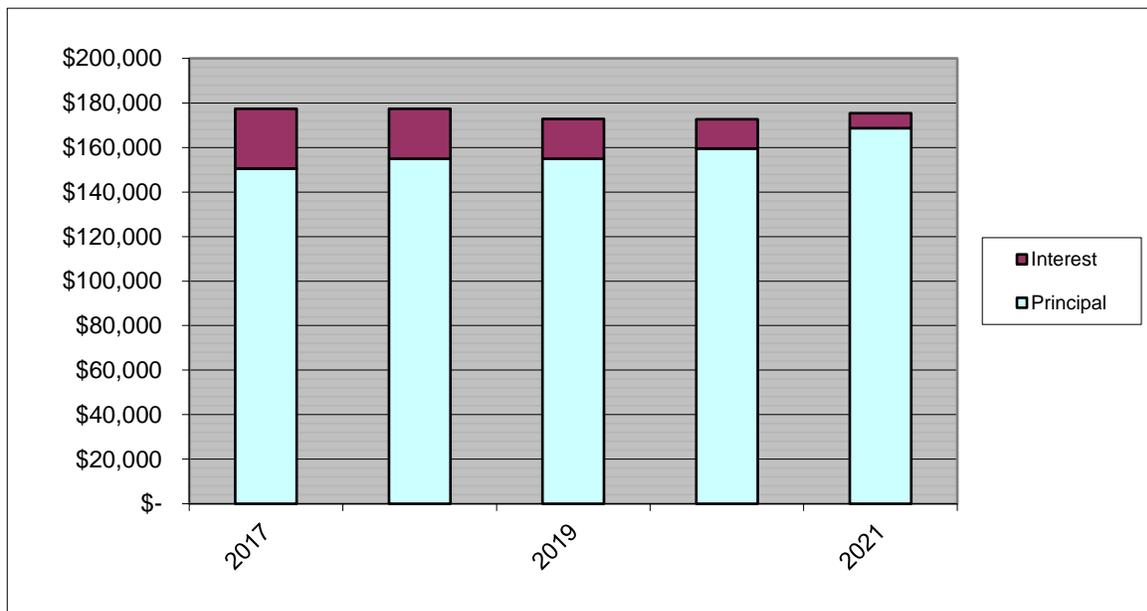
Water Fund
Annual Debt Service Requirements - Combination Tax & Revenue Certificates of
Obligation - Series 2010
As of October 1, 2016

<u>Year</u> <u>Ending</u>	<u>Debt</u> <u>Outstanding</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	377,500	22,500	14,266	36,766
2018	355,000	25,000	13,591	38,591
2019	330,000	25,000	12,841	37,841
2020	305,000	25,000	12,091	37,091
2021	280,000	27,500	11,247	38,747
2022	252,500	27,500	10,147	37,647
2023	225,000	27,500	9,047	36,547
2024	197,500	30,000	7,947	37,947
2025	167,500	30,000	6,747	36,747
2026	137,500	32,500	5,547	38,047
2027	105,000	32,500	4,247	36,747
2028	72,500	35,000	2,947	37,947
2029	37,500	37,500	1,547	39,047



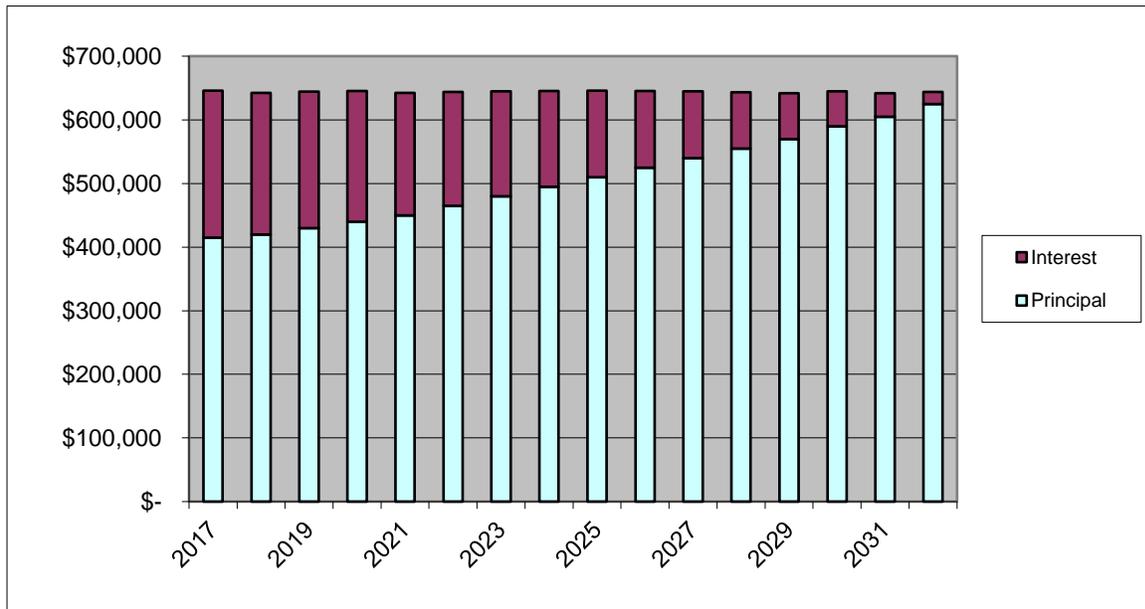
Water Fund
Annual Debt Service Requirements - General Obligation Refunding Bonds - Series 2010
As of October 1, 2016

<u>Year Ending</u>	<u>Debt Outstanding</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	788,676	150,441	26,943	177,384
2018	638,235	155,000	22,429	177,429
2019	483,235	155,000	17,779	172,779
2020	328,235	159,559	13,129	172,688
2021	168,676	168,676	6,747	175,423



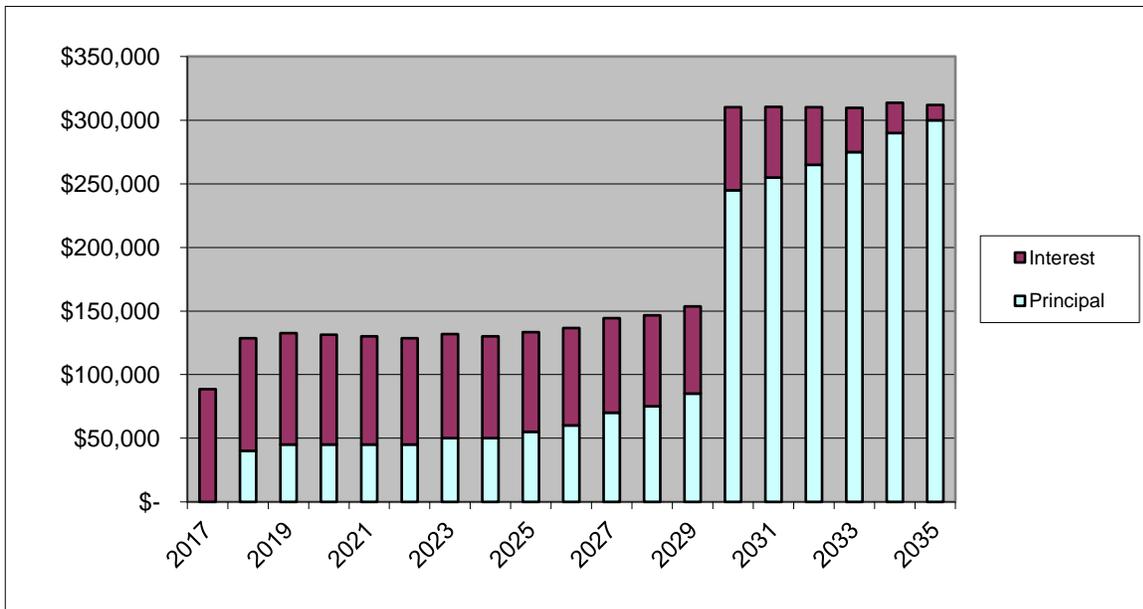
Water Fund
Annual Debt Service Requirements - Combination Tax & Revenue Certificates of
Obligation - Series 2012
As of October 1, 2016

<u>Year</u> <u>Ending</u>	<u>Debt</u> <u>Outstanding</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	8,115,000	415,000	230,800	645,800
2018	7,700,000	420,000	222,500	642,500
2019	7,280,000	430,000	214,100	644,100
2020	6,850,000	440,000	205,500	645,500
2021	6,410,000	450,000	192,300	642,300
2022	5,960,000	465,000	178,800	643,800
2023	5,495,000	480,000	164,850	644,850
2024	5,015,000	495,000	150,450	645,450
2025	4,520,000	510,000	135,600	645,600
2026	4,010,000	525,000	120,300	645,300
2027	3,485,000	540,000	104,550	644,550
2028	2,945,000	555,000	88,350	643,350
2029	2,390,000	570,000	71,700	641,700
2030	1,820,000	590,000	54,600	644,600
2031	1,230,000	605,000	36,900	641,900
2032	625,000	625,000	18,750	643,750



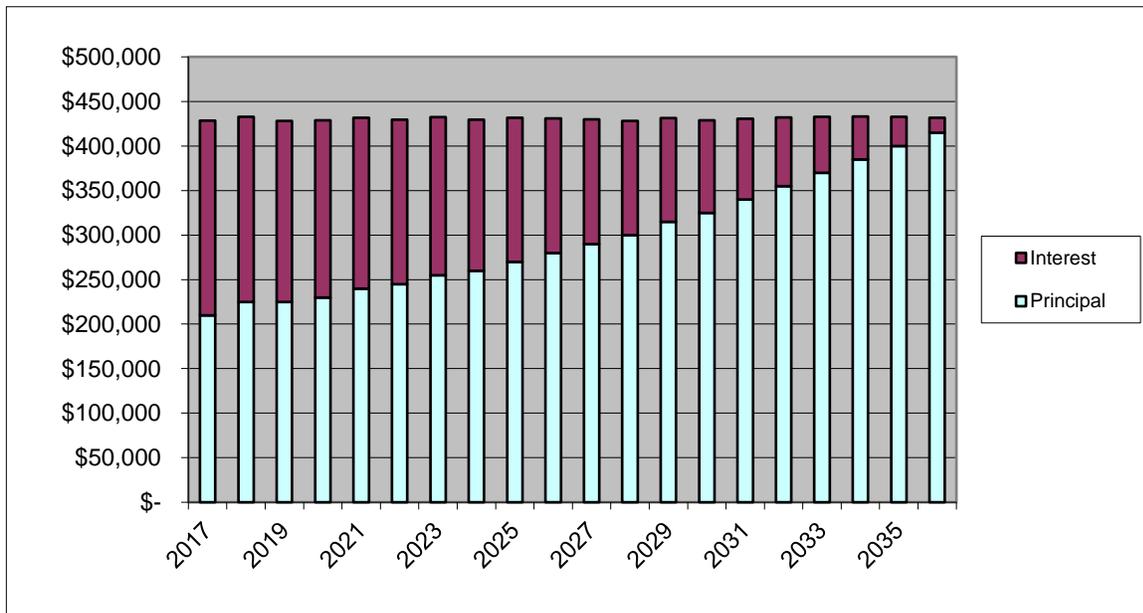
Water Fund
Annual Debt Service Requirements - Combination Tax & Revenue Certificates of
Obligation - Series 2015
As of October 1, 2016

<u>Year</u> <u>Ending</u>	<u>Debt</u> <u>Outstanding</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	2,295,000	-	88,550	88,550
2018	2,295,000	40,000	88,550	128,550
2019	2,255,000	45,000	87,550	132,550
2020	2,210,000	45,000	86,425	131,425
2021	2,165,000	45,000	85,075	130,075
2022	2,120,000	45,000	83,725	128,725
2023	2,075,000	50,000	81,925	131,925
2024	2,025,000	50,000	80,175	130,175
2025	1,975,000	55,000	78,425	133,425
2026	1,920,000	60,000	76,500	136,500
2027	1,860,000	70,000	74,400	144,400
2028	1,790,000	75,000	71,600	146,600
2029	1,715,000	85,000	68,600	153,600
2030	1,630,000	245,000	65,200	310,200
2031	1,385,000	255,000	55,400	310,400
2032	1,130,000	265,000	45,200	310,200
2033	865,000	275,000	34,600	309,600
2034	590,000	290,000	23,600	313,600
2035	300,000	300,000	12,000	312,000



Water Fund
Annual Debt Service Requirements - Combination Tax & Revenue Certificates of
Obligation - Series 2016
As of October 1, 2016

<u>Year</u> <u>Ending</u>	<u>Debt</u> <u>Outstanding</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	5,935,000	210,000	218,375	428,375
2018	5,725,000	225,000	207,700	432,700
2019	5,500,000	225,000	203,200	428,200
2020	5,275,000	230,000	198,700	428,700
2021	5,045,000	240,000	191,800	431,800
2022	4,805,000	245,000	184,600	429,600
2023	4,560,000	255,000	177,250	432,250
2024	4,305,000	260,000	169,600	429,600
2025	4,045,000	270,000	161,800	431,800
2026	3,775,000	280,000	151,000	431,000
2027	3,495,000	290,000	139,800	429,800
2028	3,205,000	300,000	128,200	428,200
2029	2,905,000	315,000	116,200	431,200
2030	2,590,000	325,000	103,600	428,600
2031	2,265,000	340,000	90,600	430,600
2032	1,925,000	355,000	77,000	432,000
2033	1,570,000	370,000	62,800	432,800
2034	1,200,000	385,000	48,000	433,000
2035	815,000	400,000	32,600	432,600
2036	415,000	415,000	16,600	431,600





Wastewater Fund Budget

**Wastewater Fund Summary
Revenues vs. Expenses**

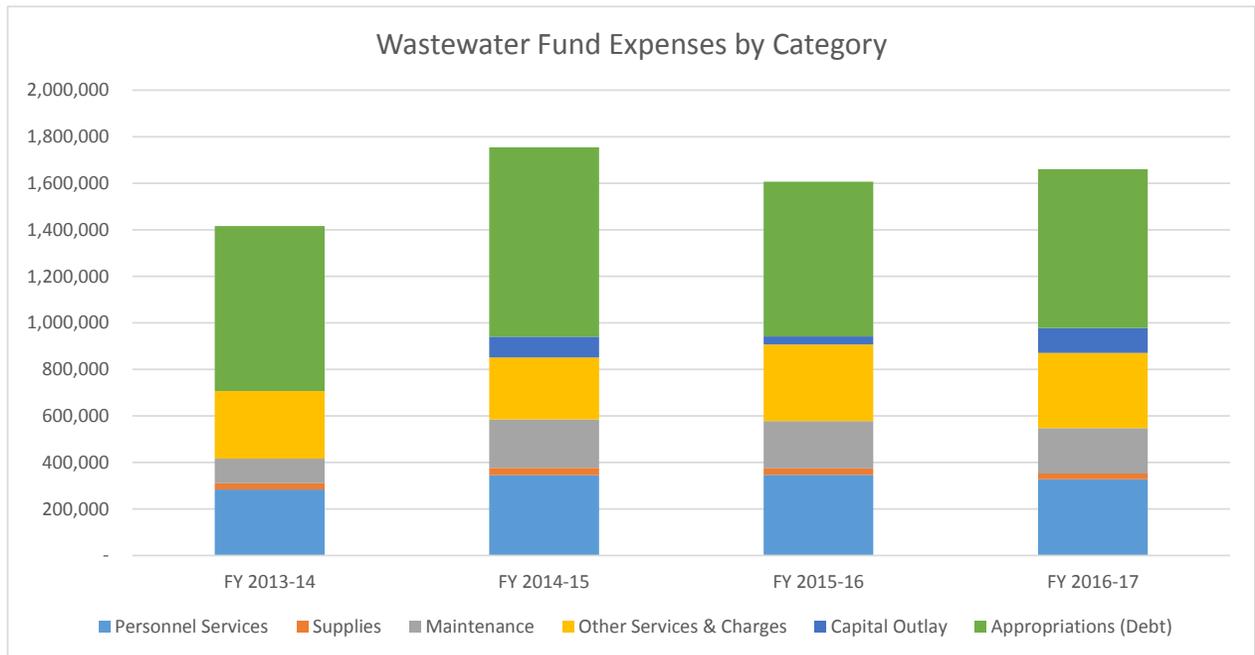
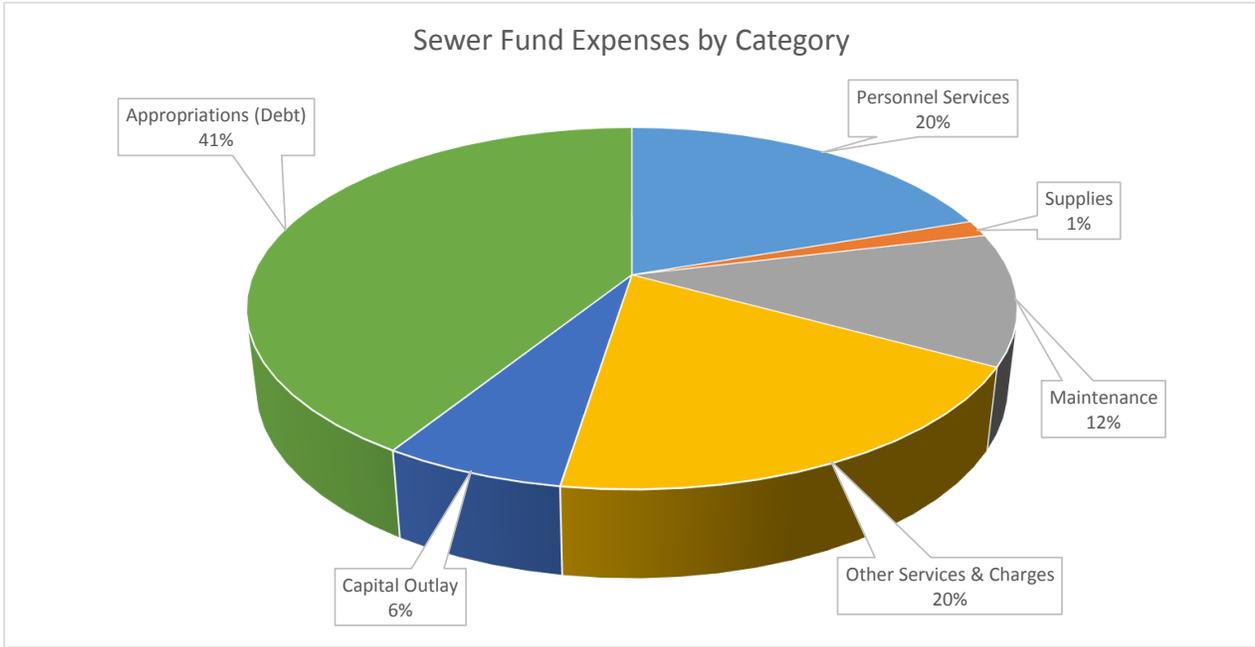
	Actual FY 2013-14	Actual FY 2014-15	Estimated FY 2015-16	Proposed FY 2016-17	CM Rec'd FY 2016-17	Approved FY 2016-17
BEGINNING UNALLOCATED RESERVE	606,107	653,417	572,532	786,568	786,568	786,568
OPERATING REVENUES						
Sewer Revenues	1,545,570	1,769,277	1,859,838	2,042,316	2,042,316	2,042,316
TOTAL OPERATING REVENUES	1,545,570	1,769,277	1,859,838	2,042,316	2,042,316	2,042,316
OPERATING EXPENSES						
Wastewater Department	707,233	940,975	880,512	901,174	977,786	1,031,366
TOTAL OPERATING EXPENSES	707,233	940,975	880,512	901,174	977,786	1,031,366
NON-OPERATING REVENUES (EXPENSES)						
Interest and Miscellaneous Revenue	71,920	33,475	39,250	29,000	29,000	29,000
Debt Service	(709,067)	(812,827)	(664,570)	(681,908)	(681,908)	(681,908)
TOTAL NON-OPERATING REVENUES (EXPENSES)	(637,147)	(779,352)	(625,320)	(652,908)	(652,908)	(652,908)
TRANSFERS						
General Fund	81,960	96,360	100,720	112,327	112,327	112,327
NET INCOME	47,310	(80,885)	214,036	346,907	270,295	216,715
ENDING UNALLOCATED RESERVE	653,417	572,532	786,568	1,133,475	1,056,863	1,003,283

SEWER FUND REVENUE

Acct. #	Description	Actual FY 2013-14	Actual FY 2014-15	Estimated FY 2015-16	Proposed FY 2016-17	CM Rec'd FY 2016-17	Approved FY 2016-17
5210	Sewer Sales	1,524,665	1,740,658	1,844,583	2,021,976	2,021,976	2,021,976
5211	WMARSS: Sewer Sales	-	12,234	-			
5220	Sewer Taps	20,905	16,385	15,255	20,340	20,340	20,340
TOTAL OPERATING REVENUE		1,545,570	1,769,277	1,859,838	2,042,316	2,042,316	2,042,316
NON-OPERATING REVENUE							
5901	Interest Income	7,350	8,114	17,250	9,000	9,000	9,000
5902	Miscellaneous Income	64,570	25,361	22,000	20,000	20,000	20,000
TOTAL NON-OPERATING REVENUE		71,920	33,475	39,250	29,000	29,000	29,000
TOTAL INCOME		1,617,490	1,802,752	1,899,088	2,071,316	2,071,316	2,071,316

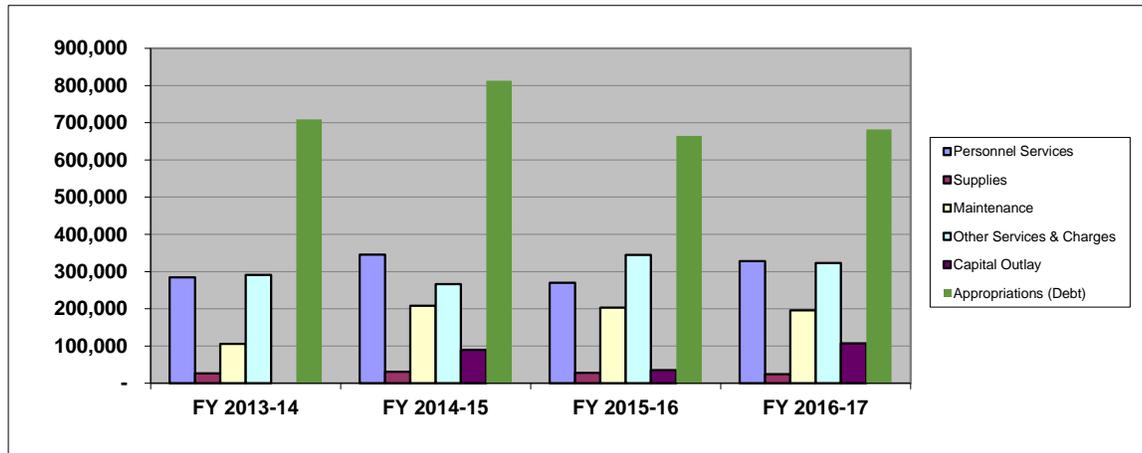
Wastewater Fund
Summary of Expenses by Category

	FY 2013-14	FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	FY 2016-17	FY 2016-17
	Actual	Actual	Budgeted	Estimated	Proposed	CM Rec.	Approved
Personnel Services	284,448	345,767	346,467	269,610	318,729	328,141	328,141
Supplies	26,392	30,569	28,000	28,000	24,500	24,200	24,200
Maintenance	105,469	208,397	202,980	202,980	195,445	195,445	195,445
Other Services & Charges	290,924	266,417	329,410	344,922	323,100	323,100	380,580
Capital Outlay	-	89,825	35,000	35,000	39,400	106,900	103,000
Appropriations (Debt)	<u>709,067</u>	<u>812,827</u>	<u>664,570</u>	<u>664,570</u>	<u>681,908</u>	<u>681,908</u>	<u>681,908</u>
Total	1,416,300	1,753,802	1,606,427	1,545,082	1,583,082	1,659,694	1,713,274



DEPARTMENT
651 - Wastewater

EXPENDITURE SUMMARY:	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2016-17	FY 2016-17
	Actual	Actual	Estimated	Proposed	CM Rec.	Approved
Personnel Services	284,448	345,767	269,610	318,729	328,141	328,141
Supplies	26,392	30,569	28,000	24,500	24,200	24,200
Maintenance	105,469	208,397	202,980	195,445	195,445	195,445
Other Services & Charges	290,924	266,417	344,922	323,100	323,100	380,580
Capital Outlay	-	89,825	35,000	39,400	106,900	103,000
Appropriations (Debt)	709,067	812,827	664,570	681,908	681,908	681,908
Total	1,416,300	1,753,802	1,545,082	1,583,082	1,659,694	1,713,274



PERSONNEL:	Salary Range		FY 2015-16	FY 2016-17	FY 2016-17	FY 2016-17
			Actual	Proposed	CM Rec.	Budgeted
Public Works Director	45,000	75,000	1.00	1.00	0.00	0.00
Wastewater Supervisor	35,000	50,000	1.00	1.00	1.00	1.00
Wastewater Field Assistant	28,400	39,050	3.00	3.00	4.00	4.00
Traffic Operations Supt.	35,000	50,000	1.00	0.00	0.00	0.00
Utility System Director	84,000	109,200	0.00	0.00	0.50	0.50
Total Personnel			6.00	5.00	5.50	5.50

**Wastewater Fund Debt Service
Schedule and Description of Accounts**

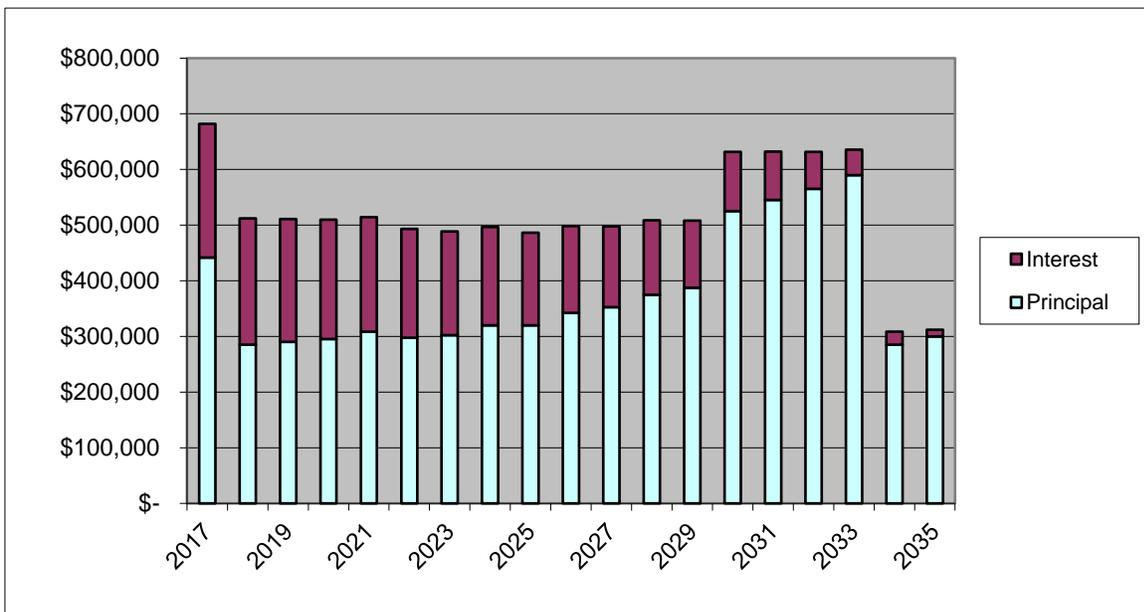
Description, Interest & Maturity Date	Original Issue	Bonds Outstanding 10/01/2016	Retirement Date
Combination Tax & Revenue Certificates of Obligation Series 2007 4.25% Average Coupon Series Due 8/15/2008 to 8/15/2017	\$ 770,000	\$ 95,000	08/15/2017
Combination Tax & Revenue Certificates of Obligation Series 2010 3.91% Average Coupon Series Due 8/15/2011 to 8/15/2029	\$ 500,000	\$ 377,500	08/15/2029
General Obligation Refunding Bonds Series 2010 3.04% Average Coupon Series Due 8/15/2011 to 2/15/2031	\$ 923,235	\$ 191,324	08/15/2021
Combination Tax & Revenue Certificates of Obligation Series 2013 3.18% Average Coupon Series Due 8/15/2011 to 8/15/2029	\$ 4,660,000	\$ 4,165,000	08/15/2033
Combination Tax & Revenue Certificates of Obligation Series 2015 3.00% Average Coupon Series Due 8/15/2011 to 8/15/2029	\$ 2,300,000	\$ 2,300,000	08/15/2035
Total	\$ 9,153,235	\$ 7,128,824	

**Wastewater Fund
Overview of Debt Service Expenses**

<u>Account Description</u>	<u>FY 2015-16 Budget</u>	<u>FY 2016-17 Proposed</u>
<i>Principal Payment</i>	\$ 431,618	\$ 442,059
2007 Combination Tax & Revenue Certificates of Obligation	90,000	95,000
2010 Combination Tax & Revenue Certificates of Obligation	22,500	22,500
2010 General Obligation Refunding Bonds	129,118	129,559
2013 Combination Tax & Revenue Certificates of Obligation	190,000	195,000
2015 Combination Tax & Revenue Certificates of Obligation	-	-
<i>Interest Payment</i>	\$ 247,971	\$ 239,849
2007 Combination Tax & Revenue Certificates of Obligation	7,863	4,038
2010 Combination Tax & Revenue Certificates of Obligation	14,828	14,266
2010 General Obligation Refunding Bonds	9,931	6,057
2013 Combination Tax & Revenue Certificates of Obligation	130,663	126,863
2015 Combination Tax & Revenue Certificates of Obligation	84,686	88,625
TOTALS	\$ 679,589	\$ 681,908

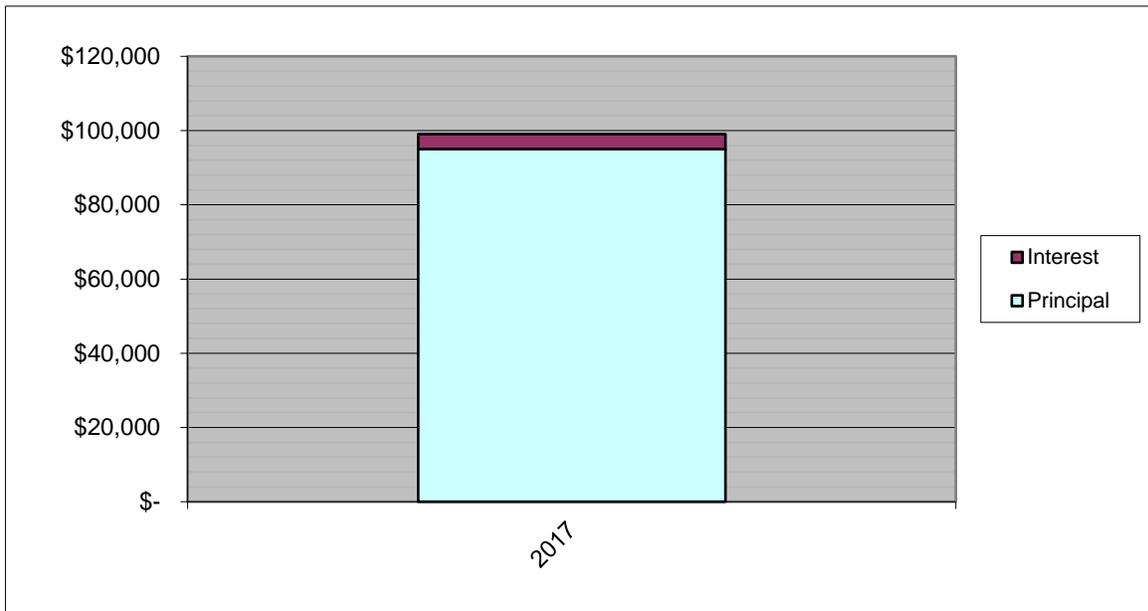
**Wastewater Fund
Annual Debt Service Requirements - Aggregate Wastewater Debt**

<u>Year Ending</u>	<u>Debt Outstanding</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	7,128,824	442,059	239,849	681,908
2018	6,686,765	285,000	227,350	512,350
2019	6,401,765	290,000	221,025	511,025
2020	6,111,765	295,441	214,600	510,041
2021	5,816,324	308,824	205,488	514,312
2022	5,507,500	297,500	195,785	493,285
2023	5,210,000	302,500	186,085	488,585
2024	4,907,500	320,000	176,485	496,485
2025	4,587,500	320,000	166,310	486,310
2026	4,267,500	342,500	156,160	498,660
2027	3,925,000	352,500	145,260	497,760
2028	3,572,500	375,000	133,710	508,710
2029	3,197,500	387,500	120,697	508,197
2030	2,810,000	525,000	106,500	631,500
2031	2,285,000	545,000	86,900	631,900
2032	1,740,000	565,000	66,550	631,550
2033	1,175,000	590,000	45,450	635,450
2034	585,000	285,000	23,400	308,400
2035	300,000	300,000	12,000	312,000



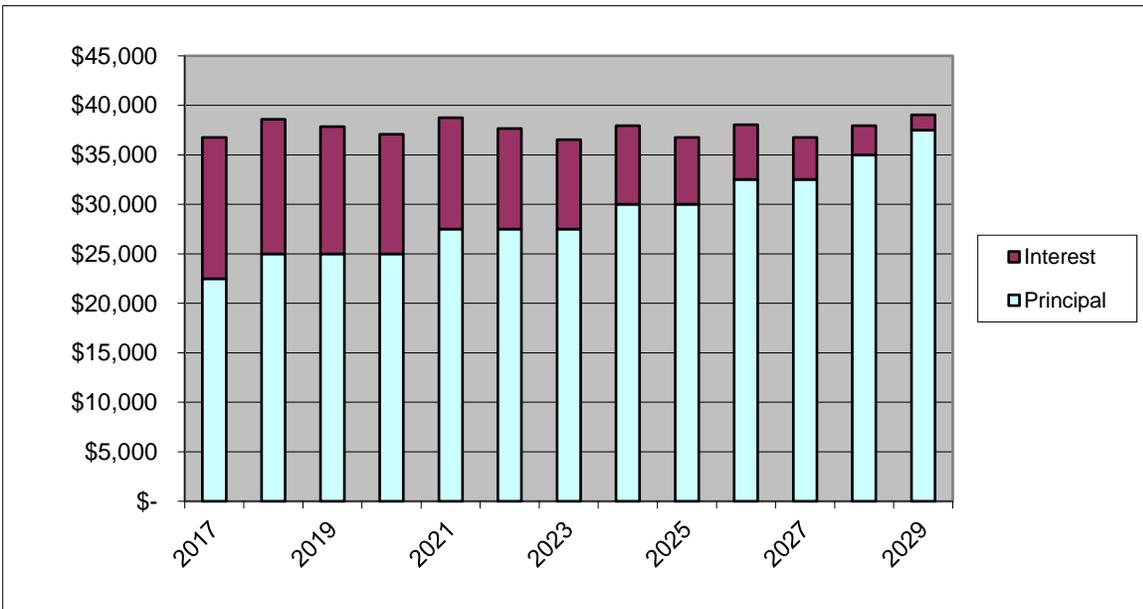
**Wastewater Fund
 Annual Debt Service Requirements - Combination Tax & Revenue Certificates of
 Obligation - Series 2007
 As of October 1, 2016**

<u>Year Ending</u>	<u>Debt Outstanding</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	95,000	95,000	4,038	99,038



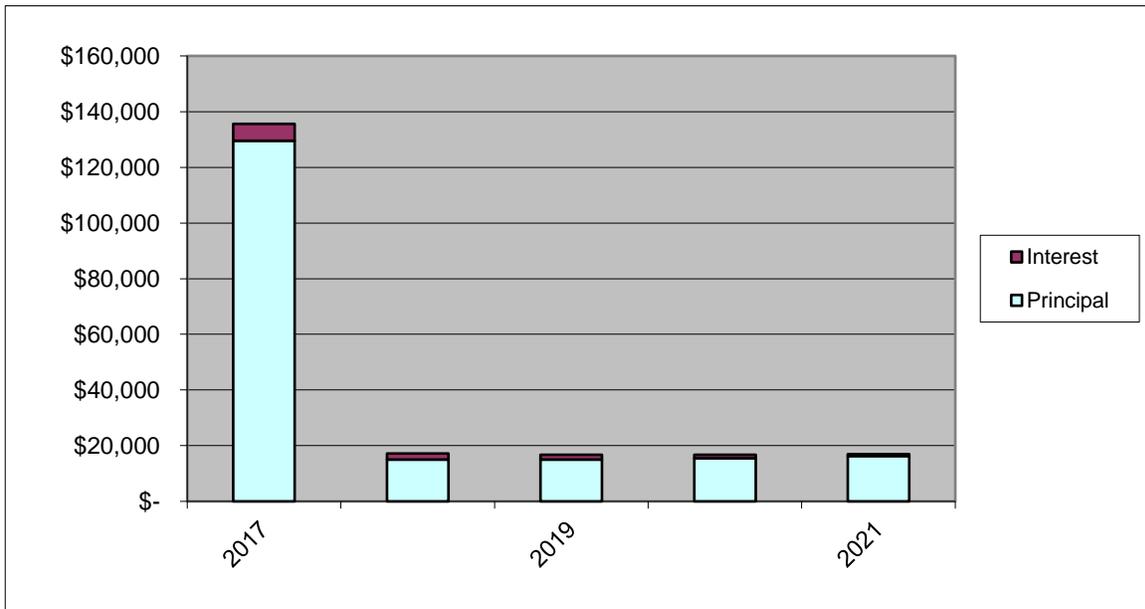
Wastewater Fund
Annual Debt Service Requirements - Combination Tax & Revenue Certificates of
Obligation - Series 2010
As of October 1, 2016

<u>Year</u> <u>Ending</u>	<u>Debt</u> <u>Outstanding</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	377,500	22,500	14,266	36,766
2018	355,000	25,000	13,591	38,591
2019	330,000	25,000	12,841	37,841
2020	305,000	25,000	12,091	37,091
2021	280,000	27,500	11,247	38,747
2022	252,500	27,500	10,147	37,647
2023	225,000	27,500	9,047	36,547
2024	197,500	30,000	7,947	37,947
2025	167,500	30,000	6,747	36,747
2026	137,500	32,500	5,547	38,047
2027	105,000	32,500	4,247	36,747
2028	72,500	35,000	2,947	37,947
2029	37,500	37,500	1,547	39,047



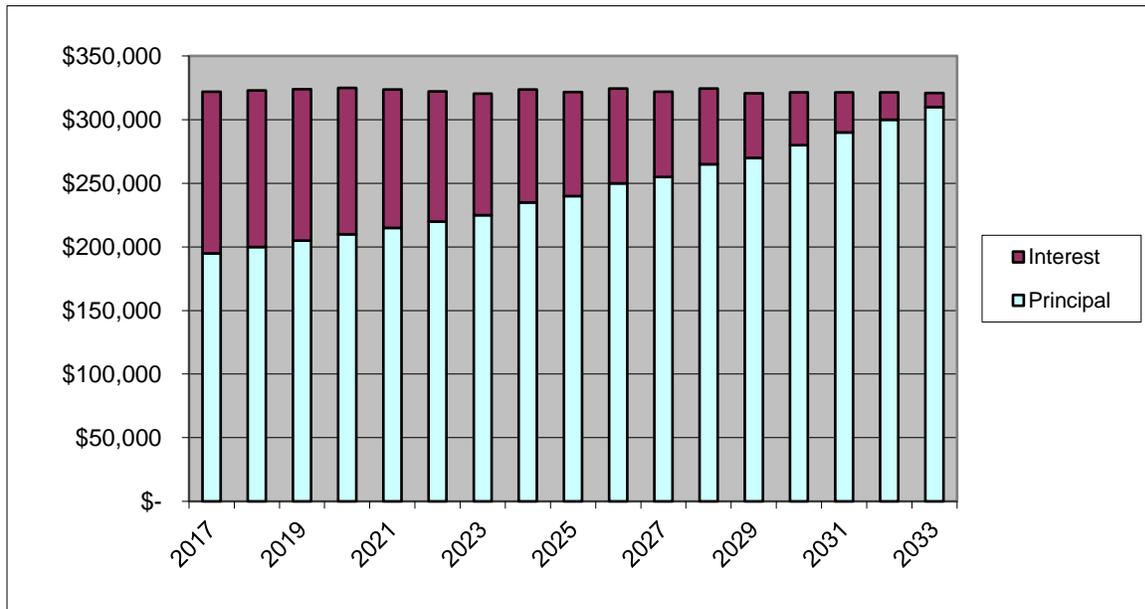
**Wastewater Fund
Annual Debt Service Requirements - General Obligation Refunding Bonds - Series 2010
As of October 1, 2016**

<u>Year</u> <u>Ending</u>	<u>Debt</u> <u>Outstanding</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	191,324	129,559	6,057	135,616
2018	61,765	15,000	2,171	17,171
2019	46,765	15,000	1,721	16,721
2020	31,765	15,441	1,271	16,712
2021	16,324	16,324	653	16,977



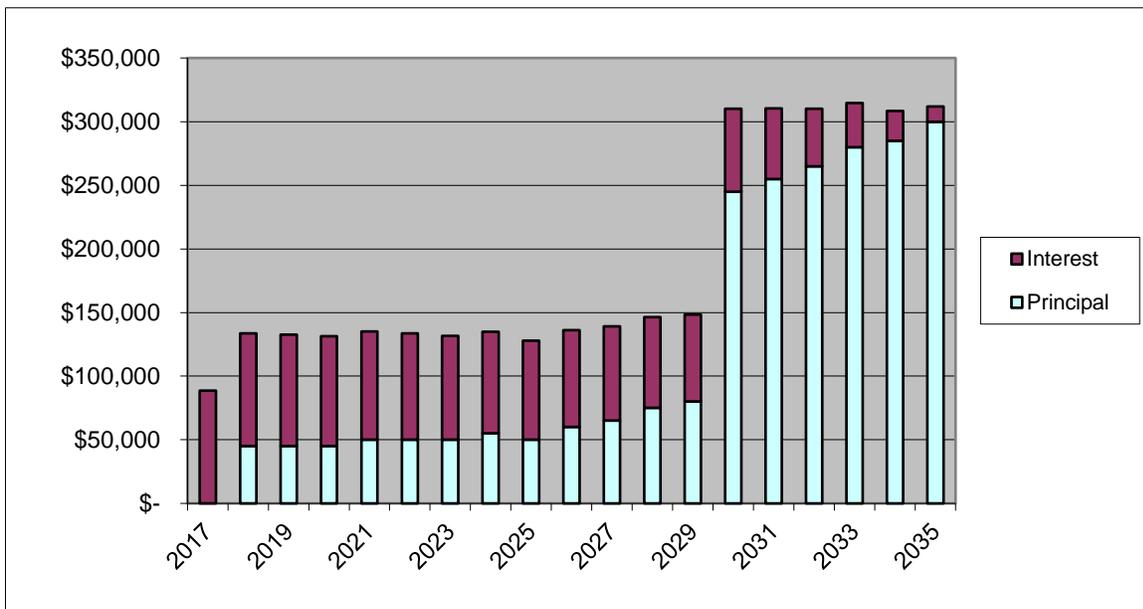
**Wastewater Fund
 Annual Debt Service Requirements - Combination Tax & Revenue Certificates of
 Obligation - Series 2013
 As of October 1, 2016**

<u>Year Ending</u>	<u>Debt Outstanding</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	4,165,000	195,000	126,863	321,863
2018	3,970,000	200,000	122,963	322,963
2019	3,770,000	205,000	118,963	323,963
2020	3,565,000	210,000	114,863	324,863
2021	3,355,000	215,000	108,563	323,563
2022	3,140,000	220,000	102,113	322,113
2023	2,920,000	225,000	95,513	320,513
2024	2,695,000	235,000	88,763	323,763
2025	2,460,000	240,000	81,713	321,713
2026	2,220,000	250,000	74,513	324,513
2027	1,970,000	255,000	67,013	322,013
2028	1,715,000	265,000	59,363	324,363
2029	1,450,000	270,000	50,750	320,750
2030	1,180,000	280,000	41,300	321,300
2031	900,000	290,000	31,500	321,500
2032	610,000	300,000	21,350	321,350
2033	310,000	310,000	10,850	320,850



**Wastewater Fund
Annual Debt Service Requirements - Combination Tax & Revenue Certificates of
Obligation - Series 2015
As of October 1, 2016**

<u>Year Ending</u>	<u>Debt Outstanding</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	2,300,000	-	88,625	88,625
2018	2,300,000	45,000	88,625	133,625
2019	2,255,000	45,000	87,500	132,500
2020	2,210,000	45,000	86,375	131,375
2021	2,165,000	50,000	85,025	135,025
2022	2,115,000	50,000	83,525	133,525
2023	2,065,000	50,000	81,525	131,525
2024	2,015,000	55,000	79,775	134,775
2025	1,960,000	50,000	77,850	127,850
2026	1,910,000	60,000	76,100	136,100
2027	1,850,000	65,000	74,000	139,000
2028	1,785,000	75,000	71,400	146,400
2029	1,710,000	80,000	68,400	148,400
2030	1,630,000	245,000	65,200	310,200
2031	1,385,000	255,000	55,400	310,400
2032	1,130,000	265,000	45,200	310,200
2033	865,000	280,000	34,600	314,600
2034	585,000	285,000	23,400	308,400
2035	300,000	300,000	12,000	312,000







Special Purpose Fund Budgets

**HOTEL/MOTEL TAX FUND
FY 2016-17**

The Hotel/Motel Tax Fund was established by City Ordinance in 1997 under the authority of Chapter 351 of the Texas Tax Code. Revenues are collected from a seven percent tax levied upon the cost of occupancy of any room or space furnished by a hotel where the cost of occupancy is at the rate of \$2.00 or 7% per day. This tax is in addition to other occupancy taxes imposed by other government agencies. The purpose of the tax is to benefit tourism and the hotel industry within the City.

The fund is accounted for on a modified accrual basis of accounting. Revenues are recorded when available and measurable. Expenditures are recorded when the liability is incurred.

Hotel/Motel Tax Fund Summary

	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Proposed	FY 2016-17 CM Rec'd	FY 2016-17 Approved
Beginning Balance	42,219	66,258	91,769	113,815	113,815	113,815
Plus: Fund Revenue						
5110 Occupancy Taxes	21,637	28,824	21,854	21,500	21,500	21,500
5901 Interest	117	161	192	200	200	200
Total Resources Available	63,973	95,243	113,815	135,515	135,515	135,515
Less: Fund Expenditures						
4100 Hotel/Motel Expense	2,285	3,474	-	4,000	4,000	4,000
Total Fund Expenditures	2,285	3,474	-	4,000	4,000	4,000
Fund Balance	66,258	91,769	113,815	131,515	131,515	131,515

**COURT TECHNOLOGY FUND
FY 2016-17**

The Court Technology Fund was established by City Ordinance in 1999 under the authority of the Texas Code of Criminal Procedure, Article 102.0172. Revenues are collected from a \$4.00 fee charged to all defendants convicted in Municipal Court. The purpose of the fee is to finance the purchase of technological enhancements for the Municipal Court of the City of Robinson.

The fund is accounted for on a modified accrual basis of accounting. Revenues are recorded when available and measurable. Expenditures are recorded when the liability is incurred.

Court Technology Fund Summary

	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Proposed	FY 2016-17 CM Rec'd	FY 2016-17 Approved
Beginning Balance	19,394	13,196	12,966	11,961	11,961	11,961
Plus: Fund Revenue						
5436 Court Tech Fee	3,578	3,623	3,862	3,850	3,850	3,850
5901 Interest	<u>42</u>	<u>45</u>	<u>25</u>	<u>25</u>	<u>25</u>	<u>25</u>
Total Resources Available	3,620	3,668	16,853	15,836	15,836	15,836
Less: Fund Expenditures						
2001 Court Tech Supplies	8,371	2,379	3,297	3,500	4,000	4,000
3002 Maintenance Agreements	<u>1,447</u>	<u>1,519</u>	<u>1,595</u>	<u>1,600</u>	<u>1,600</u>	<u>1,600</u>
Total Fund Expenditures	9,818	3,898	4,892	5,100	5,600	5,600
Fund Balance	13,196	12,966	11,961	10,736	10,236	10,236

**COURT SECURITY FUND
FY 2016-17**

The Court Security Fund was established by City Ordinance in 1999 under the authority of the Texas Code of Criminal Procedure, Article 102.017. Revenues are collected from a \$3.00 fee charged to all defendants convicted in Municipal Court. The purpose of the fee is to provide security services for any buildings housing the Municipal Court of the City of Robinson.

The fund is accounted for on a modified accrual basis of accounting. Revenues are recorded when available and measurable. Expenditures are recorded when the liability is incurred.

Municipal Court Building Security Fund Summary

	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Proposed	FY 2016-17 CM Rec'd	FY 2016-17 Approved
Beginning Balance	17,427	19,558	3,605	4,236	4,236	4,236
Plus: Fund Revenue						
5437 Court Security Fee	3,545	3,595	3,621	3,650	3,650	3,650
5901 Interest	<u>9</u>	<u>10</u>	<u>10</u>	<u>11</u>	<u>11</u>	<u>11</u>
Total Resources Available	20,981	23,163	7,236	7,897	7,897	7,897
Less: Fund Expenditures						
2001 Supplies	896	19,423	3,000	3,000	3,000	3,000
4925 Education	<u>497</u>	<u>135</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Expenditures	1,393	19,558	3,000	3,000	3,000	3,000
Fund Balance	19,588	3,605	4,236	4,897	4,897	4,897

**JUVENILE CASE MANAGER FUND
FY 2016-17**

The Juvenile Case Manager Fund was established by City Ordinance in 2006 under the authority of the Texas Code of Criminal Procedure, Article 102.0174. Revenues are collected from a \$5.00 fee charged to all defendants convicted in Municipal Court. The purpose of the fee is to fund a Juvenile Case Manager employed by the Municipal Court of the City of Robinson.

The fund is accounted for on a modified accrual basis of accounting. Revenues are recorded when available and measurable. Expenditures are recorded when the liability is incurred.

Juvenile Case Manager Fund Summary

	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Proposed	FY 2016-17 CM Rec'd	FY 2016-17 Approved
Beginning Balance	63,276	66,432	63,717	65,349	65,349	65,349
Plus: Fund Revenue						
5440 Juv Case Mgr Fee	5,650	5,750	5,887	5,900	5,900	5,900
5901 Interest	138	140	153	158	158	158
Total Resources Available	69,064	72,322	69,757	71,407	71,407	71,407
Less: Fund Expenditures						
1000 Salaries	2,446	4,725	4,095	4,500	4,500	4,500
1500 FICA Expense	186	360	313	345	345	345
2001 Supplies	-	3,266	-	-	-	-
4925 Education	-	254	-	-	-	-
Total Fund Expenditures	2,632	8,605	4,408	4,845	4,845	4,845
Ending Fund Balance	66,432	63,717	65,349	66,562	66,562	66,562

Child Safety Fee Fund Summary

	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Proposed	FY 2016-17 CM Rec'd	FY 2016-17 Approved
Beginning Balance	6,981	8,502	17,762	31,688	31,688	31,688
Plus: Fund Revenue						
Child Safety Fines	1,501	10,070	13,892	11,000	11,000	11,000
Interest	<u>20</u>	<u>49</u>	<u>34</u>	<u>55</u>	<u>55</u>	<u>55</u>
Total Resources Available	8,502	18,621	31,688	42,743	42,743	42,743
Less: Fund Expenditures						
Misc. Child Safety	<u>-</u>	<u>859</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Expenditures	-	859	-	-	-	-
Fund Balance	8,502	17,762	31,688	42,743	42,743	42,743



Capital Projects

Capital Projects Fund Summary

	Proposed 2011-12	CM Rec'd 2011-12	Approved 2011-12
Funding Resources			
2013 C.O	12,330	12,330	12,330
2015 C.O.	4,691,203	4,691,203	4,691,203
Interest	12,000	12,000	12,000
Total Resources	4,715,533	4,715,533	4,715,533
Less: Expenditures			
Engineering for Culvert Replacements for Berry, Hillside, Ivan & West Roy	43,200	43,200	43,200
Reclaim Downsville Road	280,000	280,000	280,000
Total Expenditures	323,200	323,200	323,200
Ending Balance	4,392,333	4,392,333	4,392,333

Water Capital Projects Summary

	Proposed 2011-12	CM Rec'd 2011-12	Approved 2011-12
Funding Resources			
2010 C.O.	105,858	105,858	105,858
2012 C.O.	6,397,584	6,397,584	6,397,584
2015 C.O.	2,464,218	2,464,218	2,464,218
2016 C.O.	6,600,000	6,600,000	6,600,000
Membrane Replacement Fund	482,002	482,002	482,002
Interest	23,600	23,600	23,600
Total Resources	16,073,262	16,073,262	16,073,262
Less: Fund Expenses			
Middle PP Elevated Storage	3,400,000	3,400,000	3,400,000
Elevated Storage Tank Rehab	100,000	100,000	100,000
Membrane Replacement	500,000	500,000	500,000
Shamrock Well Site Improvements	574,425	574,425	574,425
Hoffmeyer Well Site Improvements	574,425	574,425	574,425
Raw Water Pond #2	4,680,000	4,680,000	4,680,000
Raw Water Pumping System	1,170,000	1,170,000	1,170,000
Total Fund Expenses	10,998,850	10,998,850	10,998,850
Ending Balance	5,074,412	5,074,412	5,074,412

Sewer Capital Projects Summary

	Proposed 2011-12	CM Rec'd 2011-12	Approved 2011-12
Funding Resources			
2010 C.O.	2,104	2,104	2,104
2013 C.O.	3,435,704	3,435,704	3,435,704
2015 C.O.	2,469,717	2,469,717	2,469,717
Interest	7,500	7,500	7,500
Total Resources	5,915,025	5,915,025	5,915,025
Less: Fund Expenses			
Meadowbrook Addition Line Replacment	1,051,000	1,051,000	1,051,000
Fain Estates & Deninson Addition Line Replacement	709,000	709,000	709,000
Greig Dr. Force Main to Gravity Conversion	1,560,800	1,560,800	1,560,800
Total Fund Expenses	3,320,800	3,320,800	3,320,800
 Ending Balance	 2,594,225	 2,594,225	 2,594,225



General Information

Fee Schedule

PERMITS

Building Permits

- New Residential - \$0.20 per square foot living area plus garage
- New Residential Electrical Permit - \$0.04 per square foot living area plus garage
- New Residential Plumbing Permit - \$0.04 per square foot living area plus garage
- New Residential Mechanical Permit - \$0.02 per square foot living area plus garage
- New Commercial - \$0.15 per square foot total slab - \$250 minimum
- Accessory Building - without electric or plumbing - \$0.10 per square foot - \$25 minimum
- Accessory Building - with electric or plumbing - \$0.15 per square foot - \$50 minimum
- Remodel Residential - \$5 per thousand dollar value of project - \$75 maximum
- Remodel Commercial - \$5 per thousand dollar value of project - \$75 minimum

Miscellaneous Inspection - \$50

Swimming Pool - \$100

Garage Sale Permit - \$10

Preliminary Plat - \$150

Final Plat - \$300

Minor/Amended Plat - \$200

Zoning Change - \$250

Planned Unit Development - \$250

Special Permit - \$250

Board of Adjustment \$200

Abandonment - \$200

Code Compliance Fee - \$200/hr (plus expenses and materials)

Water Tap Deposit Connect Fee Totals

3/4" \$400.00 \$75.00 \$25.00 \$500.00

1" \$500.00 \$75.00 \$25.00 \$600.00

1 1/2" \$600.00 \$75.00 \$25.00 \$700.00

2" priced upon request \$75.00 \$25.00 \$100.00 + price of tap

Sewer Tap Deposit Inspection Totals

\$500.00 \$35.00 \$65.00 \$600.00

Customer Deposits Deposit Connect Fee New Service

Water \$75.00 \$10.00 \$133.00

Sewer \$35.00

Garbage \$13.00

Broken Barrel Lock \$50.00

Broken Barrel Lock w/barrel lock \$75.00

Broken Cut Off \$100.00

Meter Pull/Tampering Fee \$150.00

Meter Test (Calibration) (fee charged to customer if meter ok) \$50.00

Water Re-Connect Fee (cut off for non-payment, NSF check)

during business hours \$35.00

after business hours \$60.00

Road Crossings

Paved Road \$900.00

Gravel Road \$300.00

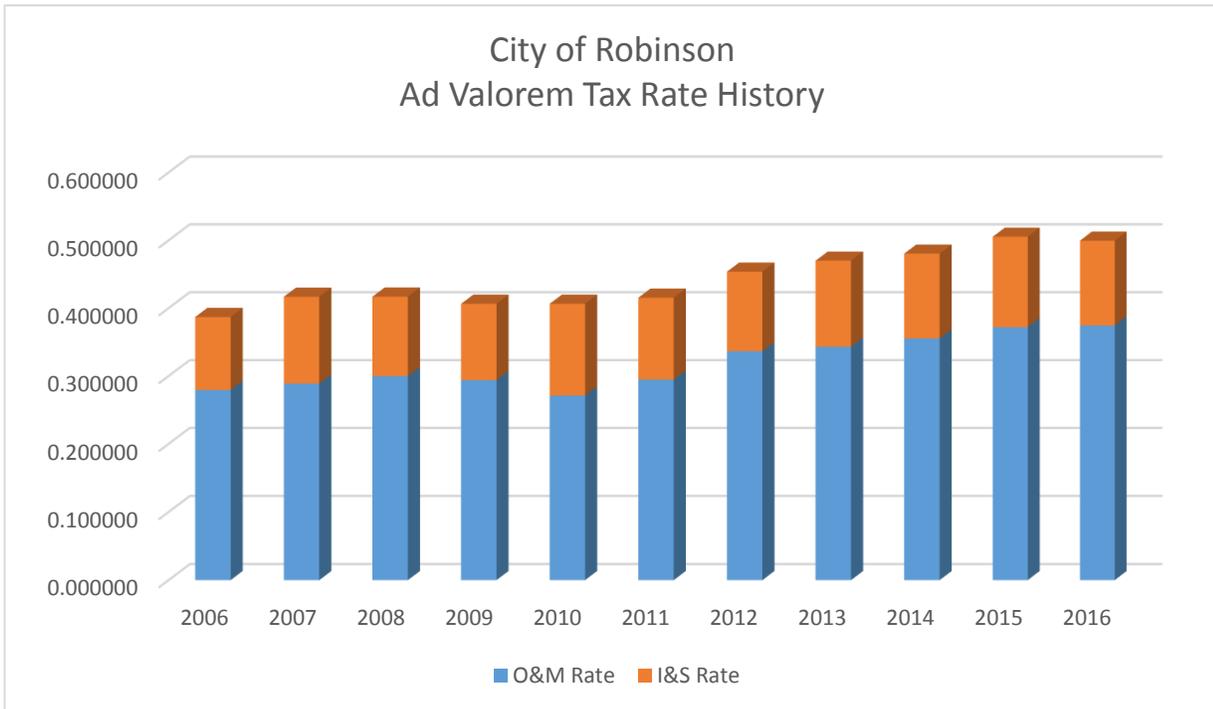
NSF Check Fee \$25.00

Open Records Request \$.55 per request +\$.10 per page

Police Report \$6.00

Tax Rate History

<u>Year</u>	<u>Total Rate</u>	<u>O&M Rate</u>	<u>I&S Rate</u>
2006	0.387000	0.279386	0.107614
2007	0.417000	0.288700	0.128130
2008	0.417000	0.299764	0.117236
2009	0.406501	0.293835	0.112666
2010	0.406501	0.271221	0.135280
2011	0.415453	0.294672	0.120781
2012	0.453750	0.336463	0.117287
2013	0.470000	0.343270	0.126730
2014	0.480376	0.355373	0.125003
2015	0.505321	0.371895	0.133426
2016	0.499500	0.374555	0.124945



Property Tax Comparison 2015 vs. 2016 Based on Home Value

<u>2015 Value</u>	<u>2015 City Prop Tax</u>	<u>Per Month</u>	<u>2016 Value</u>	<u>2016 City Prop Tax</u>	<u>Per Month</u>	<u>Diff/Year</u>	<u>Diff/Month</u>
75000	\$ 378.99	\$ 31.58	80400	\$ 401.60	\$ 33.47	\$ 22.61	\$ 1.88
80000	\$ 404.26	\$ 33.69	85760	\$ 428.37	\$ 35.70	\$ 24.11	\$ 2.01
85000	\$ 429.52	\$ 35.79	91120	\$ 455.14	\$ 37.93	\$ 25.62	\$ 2.14
90000	\$ 454.79	\$ 37.90	96480	\$ 481.92	\$ 40.16	\$ 27.13	\$ 2.26
95000	\$ 480.05	\$ 40.00	101840	\$ 508.69	\$ 42.39	\$ 28.64	\$ 2.39
100000	\$ 505.32	\$ 42.11	107200	\$ 535.46	\$ 44.62	\$ 30.14	\$ 2.51
105000	\$ 530.59	\$ 44.22	112560	\$ 562.24	\$ 46.85	\$ 31.65	\$ 2.64
110000	\$ 555.85	\$ 46.32	117920	\$ 589.01	\$ 49.08	\$ 33.16	\$ 2.76
115000	\$ 581.12	\$ 48.43	123280	\$ 615.78	\$ 51.32	\$ 34.66	\$ 2.89
120000	\$ 606.39	\$ 50.53	128640	\$ 642.56	\$ 53.55	\$ 36.17	\$ 3.01
125000	\$ 631.65	\$ 52.64	134000	\$ 669.33	\$ 55.78	\$ 37.68	\$ 3.14
130000	\$ 656.92	\$ 54.74	139360	\$ 696.10	\$ 58.01	\$ 39.19	\$ 3.27
135000	\$ 682.18	\$ 56.85	144720	\$ 722.88	\$ 60.24	\$ 40.69	\$ 3.39
140000	\$ 707.45	\$ 58.95	150080	\$ 749.65	\$ 62.47	\$ 42.20	\$ 3.52
145000	\$ 732.72	\$ 61.06	155440	\$ 776.42	\$ 64.70	\$ 43.71	\$ 3.64
150000	\$ 757.98	\$ 63.17	160800	\$ 803.20	\$ 66.93	\$ 45.21	\$ 3.77
155000	\$ 783.25	\$ 65.27	166160	\$ 829.97	\$ 69.16	\$ 46.72	\$ 3.89
160000	\$ 808.51	\$ 67.38	171520	\$ 856.74	\$ 71.40	\$ 48.23	\$ 4.02
165000	\$ 833.78	\$ 69.48	176880	\$ 883.52	\$ 73.63	\$ 49.74	\$ 4.14
170000	\$ 859.05	\$ 71.59	182240	\$ 910.29	\$ 75.86	\$ 51.24	\$ 4.27
175000	\$ 884.31	\$ 73.69	187600	\$ 937.06	\$ 78.09	\$ 52.75	\$ 4.40
180000	\$ 909.58	\$ 75.80	192960	\$ 963.84	\$ 80.32	\$ 54.26	\$ 4.52
185000	\$ 934.84	\$ 77.90	198320	\$ 990.61	\$ 82.55	\$ 55.76	\$ 4.65
190000	\$ 960.11	\$ 80.01	203680	\$ 1,017.38	\$ 84.78	\$ 57.27	\$ 4.77
195000	\$ 985.38	\$ 82.11	209040	\$ 1,044.15	\$ 87.01	\$ 58.78	\$ 4.90
200000	\$ 1,010.64	\$ 84.22	214400	\$ 1,070.93	\$ 89.24	\$ 60.29	\$ 5.02
205000	\$ 1,035.91	\$ 86.33	219760	\$ 1,097.70	\$ 91.48	\$ 61.79	\$ 5.15
210000	\$ 1,061.17	\$ 88.43	225120	\$ 1,124.47	\$ 93.71	\$ 63.30	\$ 5.28
215000	\$ 1,086.44	\$ 90.54	230480	\$ 1,151.25	\$ 95.94	\$ 64.81	\$ 5.40
220000	\$ 1,111.71	\$ 92.64	235840	\$ 1,178.02	\$ 98.17	\$ 66.31	\$ 5.53
225000	\$ 1,136.97	\$ 94.75	241200	\$ 1,204.79	\$ 100.40	\$ 67.82	\$ 5.65
230000	\$ 1,162.24	\$ 96.85	246560	\$ 1,231.57	\$ 102.63	\$ 69.33	\$ 5.78
235000	\$ 1,187.50	\$ 98.96	251920	\$ 1,258.34	\$ 104.86	\$ 70.84	\$ 5.90
240000	\$ 1,212.77	\$ 101.06	257280	\$ 1,285.11	\$ 107.09	\$ 72.34	\$ 6.03
245000	\$ 1,238.04	\$ 103.17	262640	\$ 1,311.89	\$ 109.32	\$ 73.85	\$ 6.15
250000	\$ 1,263.30	\$ 105.28	268000	\$ 1,338.66	\$ 111.56	\$ 75.36	\$ 6.28
255000	\$ 1,288.57	\$ 107.38	273360	\$ 1,365.43	\$ 113.79	\$ 76.86	\$ 6.41
260000	\$ 1,313.83	\$ 109.49	278720	\$ 1,392.21	\$ 116.02	\$ 78.37	\$ 6.53
265000	\$ 1,339.10	\$ 111.59	284080	\$ 1,418.98	\$ 118.25	\$ 79.88	\$ 6.66
270000	\$ 1,364.37	\$ 113.70	289440	\$ 1,445.75	\$ 120.48	\$ 81.39	\$ 6.78
275000	\$ 1,389.63	\$ 115.80	294800	\$ 1,472.53	\$ 122.71	\$ 82.89	\$ 6.91
280000	\$ 1,414.90	\$ 117.91	300160	\$ 1,499.30	\$ 124.94	\$ 84.40	\$ 7.03
285000	\$ 1,440.16	\$ 120.01	305520	\$ 1,526.07	\$ 127.17	\$ 85.91	\$ 7.16
290000	\$ 1,465.43	\$ 122.12	310880	\$ 1,552.85	\$ 129.40	\$ 87.41	\$ 7.28
295000	\$ 1,490.70	\$ 124.22	316240	\$ 1,579.62	\$ 131.63	\$ 88.92	\$ 7.41
300000	\$ 1,515.96	\$ 126.33	321600	\$ 1,606.39	\$ 133.87	\$ 90.43	\$ 7.54
305000	\$ 1,541.23	\$ 128.44	326960	\$ 1,633.17	\$ 136.10	\$ 91.94	\$ 7.66
310000	\$ 1,566.50	\$ 130.54	332320	\$ 1,659.94	\$ 138.33	\$ 93.44	\$ 7.79
315000	\$ 1,591.76	\$ 132.65	337680	\$ 1,686.71	\$ 140.56	\$ 94.95	\$ 7.91
320000	\$ 1,617.03	\$ 134.75	343040	\$ 1,713.48	\$ 142.79	\$ 96.46	\$ 8.04
325000	\$ 1,642.29	\$ 136.86	348400	\$ 1,740.26	\$ 145.02	\$ 97.96	\$ 8.16
330000	\$ 1,667.56	\$ 138.96	353760	\$ 1,767.03	\$ 147.25	\$ 99.47	\$ 8.29
335000	\$ 1,692.83	\$ 141.07	359120	\$ 1,793.80	\$ 149.48	\$ 100.98	\$ 8.41
340000	\$ 1,718.09	\$ 143.17	364480	\$ 1,820.58	\$ 151.71	\$ 102.49	\$ 8.54
345000	\$ 1,743.36	\$ 145.28	369840	\$ 1,847.35	\$ 153.95	\$ 103.99	\$ 8.67
350000	\$ 1,768.62	\$ 147.39	375200	\$ 1,874.12	\$ 156.18	\$ 105.50	\$ 8.79
355000	\$ 1,793.89	\$ 149.49	380560	\$ 1,900.90	\$ 158.41	\$ 107.01	\$ 8.92
360000	\$ 1,819.16	\$ 151.60	385920	\$ 1,927.67	\$ 160.64	\$ 108.51	\$ 9.04

Tax Obligation on Average Homestead by Jurisdiction

<u>Entity</u>	<u>Taxable Value</u>	<u>Rate(proposed)</u>	<u>2016 Taxes</u>	
City of Robinson	\$ 155,388.00	0.4995	\$ 776.16	22.43%
Robinson ISD	\$ 140,388.00	1.315	\$ 1,846.10	53.35%
McLennan County	\$ 124,310.00	0.525293	\$ 652.99	18.87%
McLennan Co CC	\$ 124,310.00	0.148898	\$ 185.10	5.35%
		Total	\$ 3,460.35	

Top Ten Taxpayers

Matus Construction Group	\$	17,513,850
ONCOR Electric Delivery Co.	\$	7,925,560
Setzer Properites WCO LLC	\$	7,645,760
Beauford-Bretron Investments, LLC	\$	6,032,380
Pilot Travel Centers LLC #432	\$	5,660,200
MDM4 Holdings LLC	\$	3,800,000
Southeastern Freight Lines Inc	\$	3,606,580
Brookshires Grocery Store	\$	3,602,570
TGBTG Property LLS	\$	3,452,710
H-M Texas Real Estate LP	\$	3,097,650